CITY OF LA PORTE, TEXAS

OPERATING BUDGET

OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

This budget is estimated to raise more total property taxes than last year's budget by $-568,115, or -2.75%, and of that amount $333,602 is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Comparison:

	FY2017	FY2016
Adopted Tax Rate	$0.710/$100	$0.710/$100
Effective Tax Rate	$0.713/$100	$0.717/$100
Effective Operating Rate	$0.601/$100	$0.605/$100
Debt Tax Rate	$0.105/$100	$0.105/$100
Rollback Tax Rate	$0.754/$100	$0.758/$100

Total debt obligation for City of La Porte secured by property taxes: $3,070,271.

Record Votes:

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

MAYOR AND CITY COUNCIL

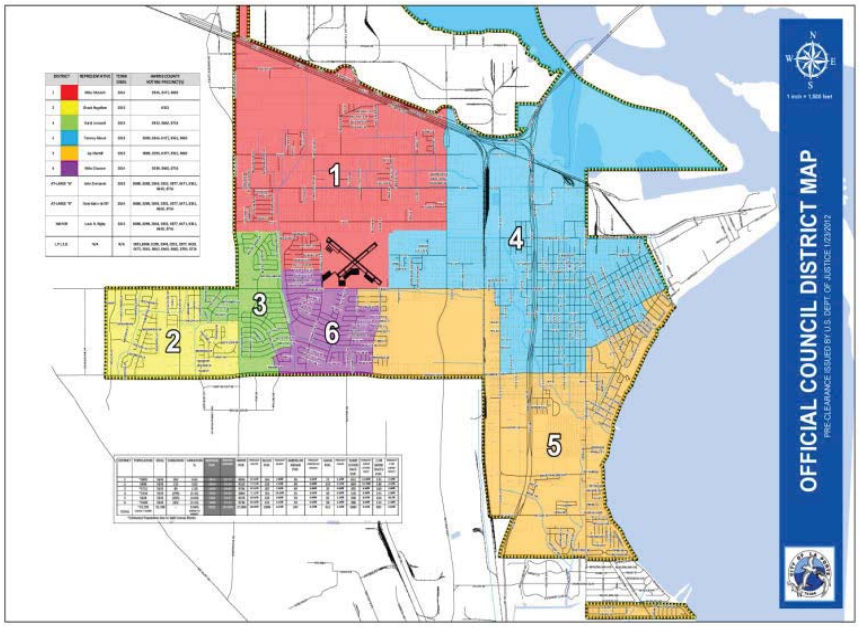
Louis Rigby
Mayor

Danny Earp
Mayor Pro-Tem
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

Kristin Martin
Councilmember
District 4

Jay Martin
Councilmember
District 5

Mike Clausen
Councilmember
District 6

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of La Porte

Texas

For the Fiscal Year Beginning

October 1, 2015

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, 2015.

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

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

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HOW TO USE THIS BUDGET DOCUMENT

A READERS GUIDE

The City of La Porte Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework that shows how City services are maintained and improved for fiscal year 2016-2017.

The preparation of a budget is, at best, a complex process. Yet, the process affords both an interesting and challenging opportunity to reassess plans and overall goals and means for accomplishing them. It is through this effort that the budget could be the single most important policy document produced each year.

The process begins many months before presentation to the Council with estimates of City expenditures, revenues and reserves to determine the City's available funds. With this groundwork, departmental expenditure requests are made and subsequently reviewed. This year's budget process began in March.

The Budget serves as an operational tool and planning guide, wherein the present policies and plans for the future are presented for the scrutiny of citizens, the ultimate consumers of municipal services.

The budget document includes summaries, mission statements, and organizational charts for each department. Goals and objectives, performance indicators, staffing levels, a narrative explaining services, and the line item detail are all presented on a divisional basis.

BUDGET FORMAT

The document is divided into twelve major sections: Introduction, Budget Information and Summaries, General Fund, Utility Fund, Enterprise Funds, Internal Service Funds, Capital Improvement Funds, Debt Service Funds, Special Revenue Funds, Miscellaneous and Statistical Information, Financial Management Policies, and Glossary of Terms.

The **Introduction** Section includes the City Manager's Message, which is addressed to the Mayor and City Council and explains the major policies, trends and issues that affected the development of the 2016-2017 budget. This section also contains information on the Budgetary Plan and Process, an explanation of our Fund Organization, a description of the City and it's economic background, and a copy of the City's Long Range Goals.

The **Budget Information and Summaries** Section includes an overall summary of the Budget, information on taxes, and summaries of both revenues and expenditures that might interest the lay reader. The ordinances adopting the Budget and levying taxes and the resolution adopting the 2016 Appraisal Roll is presented in this section. Additionally, the Personnel Summary, which recaps staffing levels by division for a three-year period is included in this section.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each fund are maintained using a set of self-balancing accounts, which comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Resources are budgeted to the individual funds by activity and are controlled within the fund. The next four sections are the Fund Sections and are organized as follows: Fund Summary, Statement of Revenues, Department Summary, Divisional Goals and Objectives, and the Divisional Summary.

The **Capital Improvements Funds** section includes a Description of Projects that would be of interest to the lay reader.

The **Debt Service Funds** Section consists of the City's Long Range Service Plan for Debt Service and is designed to stand alone as a separate document.

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

The **Miscellaneous** Section includes the schedule of Operating Capital Outlay and statistical data which presents multi-year data for expenditures, revenues, property tax levies and collections, property tax rates and valuations for overlapping governments, ratios of bonded debt, legal debt margin, overlapping debt, ratio of debt service to general expenditures, revenue bond coverage, property value/construction, principal taxpayers and miscellaneous statistics.

The **Financial Management Policies** reflect long-standing principles and practices that have enabled the City to maintain its financial stability. These policies provide a basic framework for the overall fiscal management of the City, and represent a foundation to address changing circumstances and conditions.

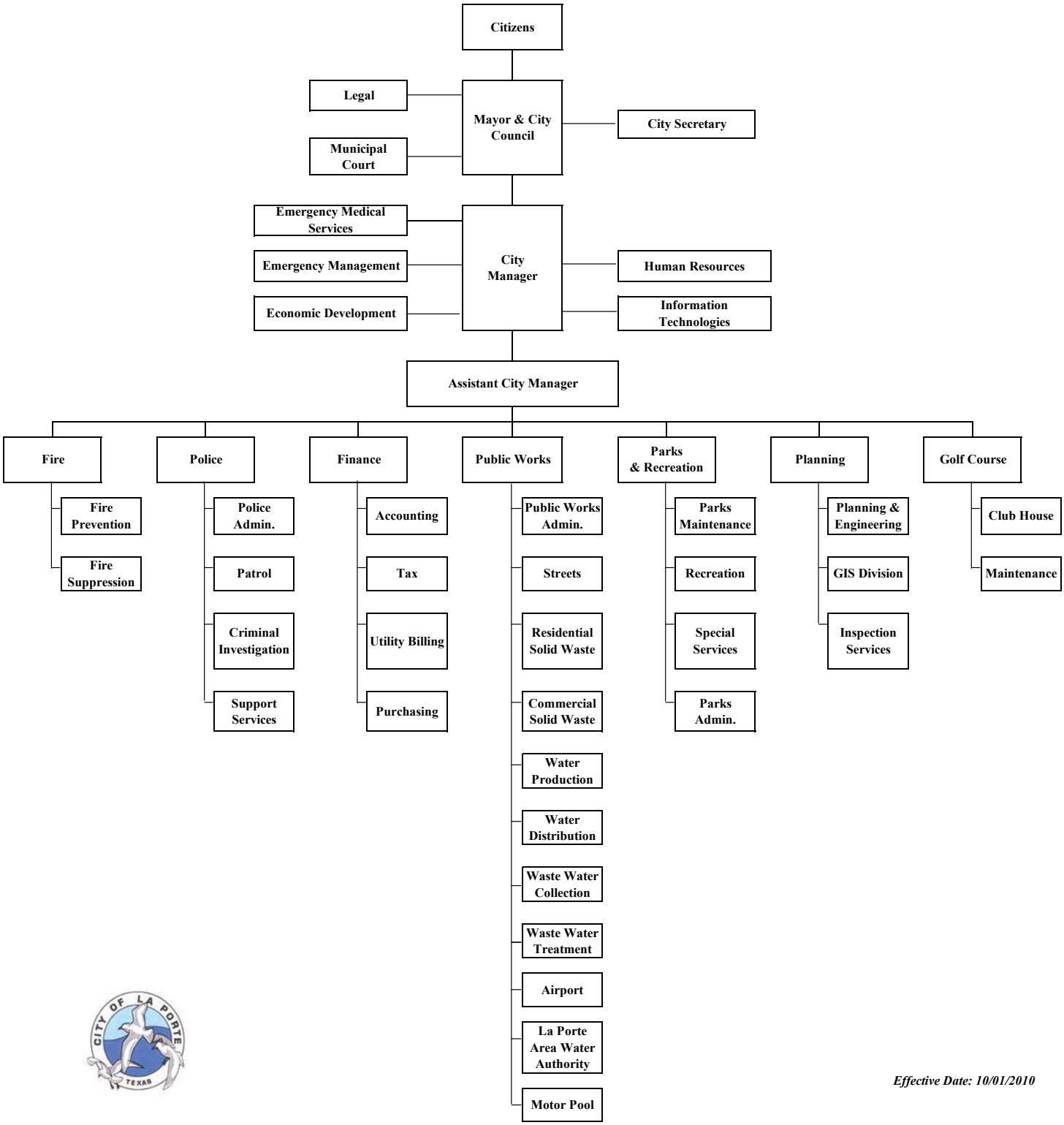
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

The City Manager's Message, which is found in the introduction, provides an in-depth overview of the budget. For maximum benefit, you are encouraged to read this section and review the summary and statistical sections of the budget.

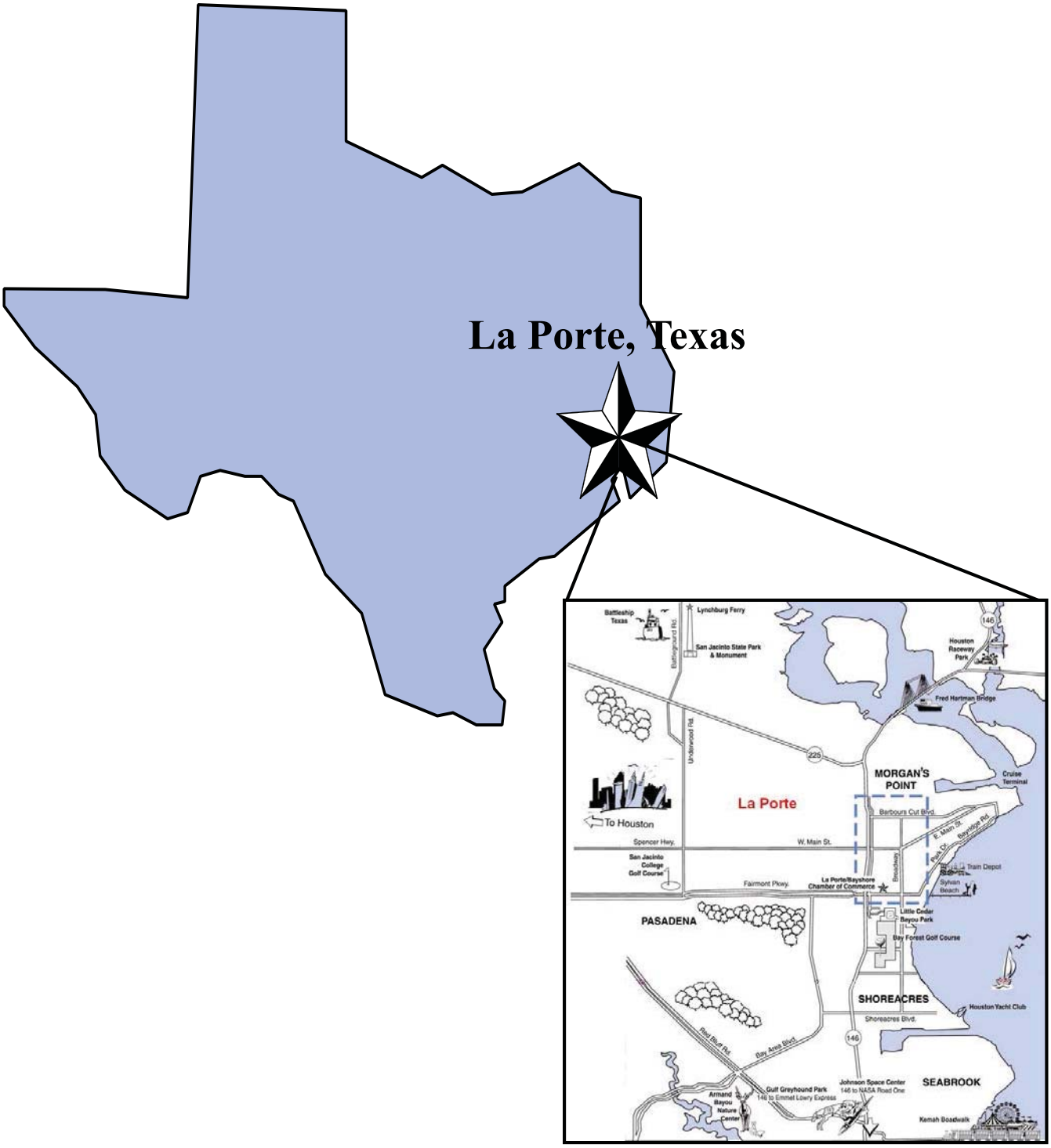
Staff diligently strives to improve the Budget Document each year and participates in the GFOA Distinguished Budget Presentation Award Program. To be eligible for the award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device. This award is the highest form of recognition in governmental budgeting, and the City has received this award for twenty-four consecutive years.

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

CITY OF LA PORTE
ORGANIZATIONAL CHART



Effective Date: 10/01/2010


La Porte, Texas
Battleship Texas
Lynchburg Ferry
San Jacinto State Park & Monument
Bullfrogground Rd.
Underwood Rd.
Houston Raceway Park
146
Fred Hartman Bridge
225
MORGAN'S POINT
Cruise Terminal
La Porte
To Houston
Barbours Cut Blvd.
E. Main St.
Bayridge Rd.
Park Dr.
Spencer Hwy.
W. Main St.
San Jacinto College Golf Course
Train Depot
Sylvan Beach
Fairmont Pkwy.
La Porte/Bayshore Chamber of Commerce
Broadway
Little Cedar Bayou Park
PASADENA
Bay Forest Golf Course
SHOREACRES
Houston Yacht Club
Shoreacres Blvd.
Red Bluff Rd.
Bay Area Blvd.
Armand Bayou Nature Center
Gulf Greyhound Park
146 to Emmet Lowry Express
Johnson Space Center
146 to NASA Road One
SEABROOK
Kemah Boardwalk

City of La Porte
Established 1892
Finance Department
Michael. G. Dolby, Director

September 30, 2016

Honorable Mayor and
Members of City Council
City of La Porte, Texas

Dear Mayor and Members of City Council:

In accordance with the City's Charter provisions, it is my pleasure to present the City of La Porte's Fiscal Year 2016-17 Operating Budget and Capital Improvement Program. This document, as delineated on the pages that follow, was formally adopted by Council at a regularly scheduled meeting on September 26, 2016. The budget is the document the City uses in its mission to provide services and to improve the quality of life of its citizens. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	FY 2015-16 ADOPTED BUDGET	FY 2016-17 ADOPTED BUDGET
General Fund	$ 43,193,303	$ 47,089,127
Utility Fund	7,439,169	7,322,478
Enterprise Funds	1,213,532	1,578,575
Internal Service Funds	10,419,160	10,541,640
Capital Improvement Funds	7,487,669	8,751,837
Debt Service Funds	5,150,752	4,240,106
Grant Fund	929,342	1,417,967
Street Maintenance Sales Tax Fund	1,895,000	1,605,313
Emergency Services District	1,372,053	1,302,632
Hotel/Motel Fund	773,071	836,241
La Porte Development Corporation	1,147,143	2,631,181
Tax Increment Reinvestment	2,514,956	6,309,824
Total Authorized Operations	$83,535,150	$93,626,921

The priorities of La Porte's city government are many, and this year's budget is based around the following themes: (1) no increase in the property tax rate, (2) no utility fund rate increase, (3) merit increases for employees, (4) capital projects, (5) customer service, (6) economic development, (7) stabilize revenue streams necessary to protect City assets, (8) continue providing the best services at the lowest cost. This budget continues to provide a high level of service to the entire La Porte community, and at the same time, it is designed to keep ad valorem taxes at the same rate as in prior years.

The fiscal year 2017 budget represents an increase of $10,091,771 or 12%, when compared to last year's budget. A large portion of that increase is related to capital improvements, which increased by $1.3 million from the prior year. Additionally, $3.35 million is being transferred from the General Fund to the Capital Improvement Funds. Increased development in the City's Tax Increment and Reinvestment Zone accounts for nearly $4 million of the

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

budget increase over the 2016 fiscal year. The General Fund also includes an additional $2 million transfer for health insurance. $485,948 has been included in the budget for merit and civil service salary increases.

This budget is built around discussions that took place during the City Council's spring budget retreat. While capital improvements continue to be a focus in the budget; Council also focused on the employees. The health insurance fund expenditures are projected to increase by approximately 15% from the 2016 budget due to rising claims costs. Despite the projected increase, City contributions, as well as employee's contributions remain at FY2016 levels due to a reserve that was set up in the General Fund a few years ago to offset potential increases. The health fund is continuing to be evaluated for savings opportunities, and possible revenue options to manage the ever increasing cost of providing healthcare.

A healthy General Fund balance has enabled the City to utilize excess fund balance to cash flow many capital projects. Notable projects included in FY2017 are drainage and street improvements, and various utility improvement projects. An in depth discussion of capital improvements can be found on page 327. The budget also includes vehicle/equipment replacements of $1.4 million.

Conservative revenue estimates and cost containment have contributed to the City's strong financial position. Additionally, the City benefits from its location within the Houston area, and its proximity to the Port of Houston, which ranks second among all U.S. ports in terms of tonnage. The economy of the Houston area continues to outpace many other large U.S. cities due to a well-diversified energy sector. As a result, revenues for the City have remained stable overall. A more in-depth discussion of the revenues can be found on page 22.

The 2016-17 City Budget is designed to improve municipal services. Throughout the budget there are planned programs and projects that enhance the work environment and the community. Furthermore, our plan will continue to promote the expansion of recreation amenities for the general population. Staff has aligned our resources to meet the goals and objectives of City Council. Our staff excels in our public programs because City Council has provided employees with the resources needed to deliver exceptional services to our citizens.

INTRODUCTION

WHAT IS A BUDGET?

A budget is a document that sets forth the financial plan the City will follow in providing services to its citizens. It contains guidelines for normal operations as well as capital improvements to benefit the future. The budget is also an instrument whereby basic policies of the City can be presented along with their impact on services and operations. The budget is used by City Administration to monitor its operations and to assist its mid managers in performing their directives. Finally, the budget is the device that communicates to its readers the direction the City will follow in the future. Further information on the Budget Plan and Process can be found on page 31.

SUMMARY OF RESOURCES

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

RESOURCES DERIVED THROUGH TAXATION

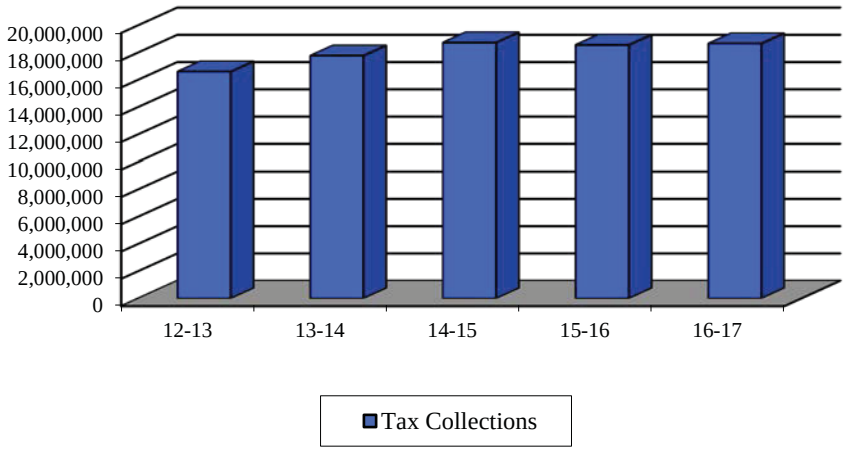
The resources derived from the taxation of property located in the City are the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2016-17 will mark the twenty-seventh year the City has maintained its tax rate at $0.71 cents per $100 taxable valuation. The appraisal of property within the City is the responsibility of the Harris County Appraisal District (Appraisal District). The Appraisal District is required under the Texas Property Tax Code to appraise all property within the county on the basis of 100% of its market value. The value of real property within the Appraisal District must be reviewed every three years. Under current legislation, the City Council continues to set tax rates on property.

However, if the proposed tax rate, excluding tax rates for repayment of general obligation bonds and other contractual obligations and tax rates adjusted for new improvements, exceed the rollback tax rate, qualified voters of the City may petition for a rollback election to determine whether to limit the tax rate to no more than the rollback tax rate.

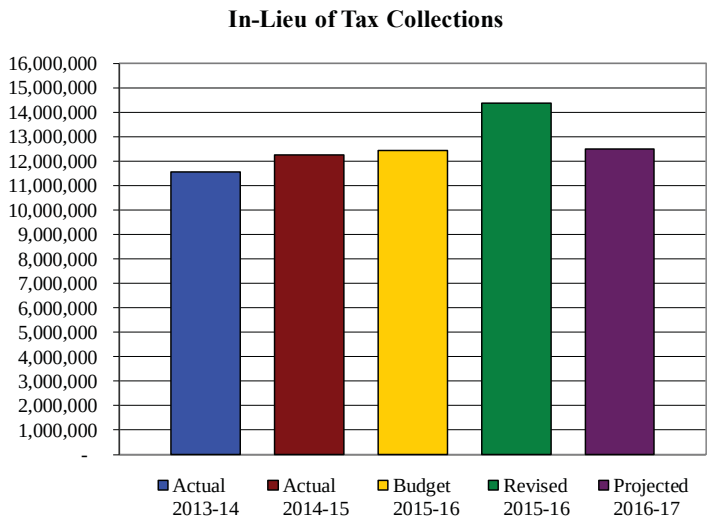
As authorized by state law, the City Council has approved certain exemptions to its citizens. Residential homeowners qualify for a homestead exemption that is equal to 20% of their appraised value. Citizens who are over 65 years of age qualify for an additional exemption, which exempts the first $60,000 of assessed value and their taxes have been frozen at 2016 levels. Additional exemptions are available for the disabled and veterans.

For fiscal year 2016-17, the City expects to collect $18.6 million through the ad valorem tax process. The graph below portrays the actual collections for the last three fiscal years, estimated collections for fiscal year 2015-16 and projected collections for 2016-17.

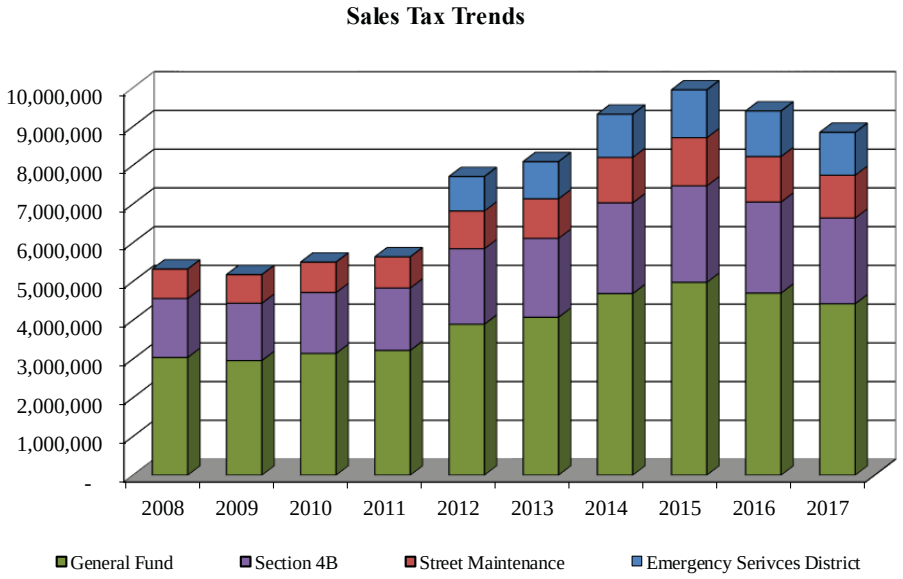
Ad Valorem Tax Collections
Six Year Comparison



Another major revenue source is the collection of “In Lieu of Tax” payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 22. The City expects to collect $12.5 million from this revenue source. The graph on the following page shows that collections increased have remained steady over the last three years. In fiscal year 2016, the City received additional revenues due to larger than anticipated warehouse inventories. On January 1, 2008, the City entered into new industrial contracts, which extend to December 31, 2019. Industries make payments in lieu of taxes at a percentage of what the City’s taxes would be if 100% of the industry was in the City. During the initial 6 years of the contracts the rate was 62%. In fiscal year 2016, the percentage increased to 63%.



Sales Taxes are generated when goods and services are sold in the City. The State of Texas is the collecting agency for these taxes and submits to the City the portion the City is due. The current sales tax rate in our jurisdiction is 8.25%, which is comprised of 6.25% for the State, 1% for the City, ½% for the La Porte Development Corporation, ¼% for the Street Maintenance Sales Tax, and ¼% for the Emergency Services District. The City estimates the amount it expects to receive from sales taxes based on historical and current economic trends. Due to additional growth in retail and an upward trend in sales tax receipts, this revenue source has increased significantly over the last few years; however, in 2016 the City's sales tax receipts were down slightly due to the downturn in the energy sector. The City expects to collect $4.4 million for the General Fund and $2.2 million for Section 4B Economic Development from this revenue source. It is estimated that the Street Maintenance Sales Tax and Emergency Services Sales Tax will generate approximately $1.1 million each.



The final major revenue source is the levying of Franchise Fees to Utilities operating in the City of La Porte. State Law governs the amount of the levy. The City expects to receive $2.2 million from this revenue source in fiscal year 2016-17.

RESOURCES DERIVED THROUGH CHARGES FOR SERVICES

The City provides many services to its Citizens. Some are required for the basic health and well-being of the individual while others improve the quality of life. The total projection for Charges for Services revenues in Fiscal year 2016-17 is $19 million. Listed below are major sources of revenues received from services rendered.

Service Rendered	Projected 2016-17 Resources
Water Production & Distribution	$ 6,140,028
Wastewater Collection & Treatment	3,477,400
Residential Solid Waste Collection	2,230,000
Golf Course Fees	1,054,365
Motor Pool Lease & Maintenance Fees	3,101,235

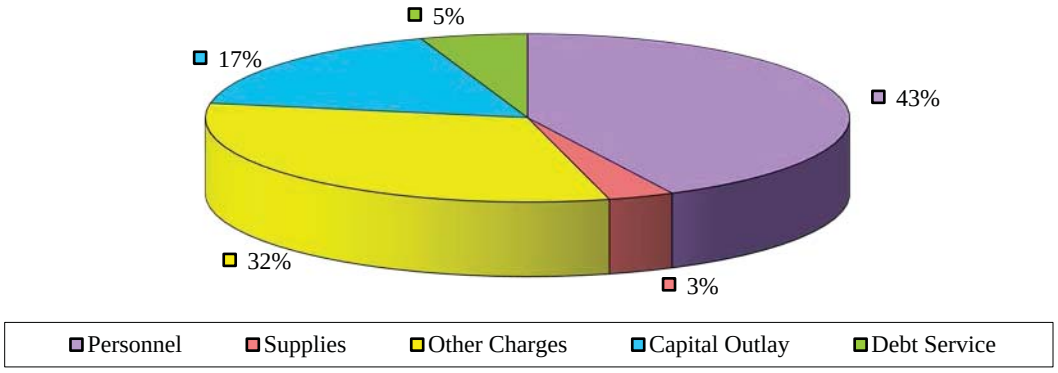
Other Resources

A critical resource for the City of La Porte in the past has been the earning of interest on investments. The City expects to earn $206,500 on its idle funds during fiscal year 2016-17. The projection of this resource is based on a cash flow analysis and a conservative interest earnings yield based on current economic conditions.

SUMMARY OF EXPENDITURES

The expenditures of the City of La Porte can be grouped into five broad categories. The first being cost for personnel and personnel related benefits, another being the cost of capital outlay, a third being the cost needed to service and extinguish debt, the fourth being the cost of supplies, and the fifth being all other costs (utilities, insurance, maintenance, etc.). After removing all intergovernmental revenues and expenses, the chart shown below depicts the expenditure categories of the City of La Porte.

All Funds Expense Distribution for Fiscal Year 2016-17



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for $22.7 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 43% of the City's expense distribution. Regular salaries, overtime, and benefits account for 61% of the budget in the General Fund. The Debt Service category is the total dollars expended to pay interest and principal on existing debt, which represents $4.2 million, or 5% of the City's total budget.

The Capital Outlay category includes procurement of vehicles totaling $1,429,598, Capital Improvement Projects totaling $10.9 million, and various capital items, which are listed on page 78, from departmental budgets. Capital improvement continues to be a focus of City Council.

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

The Other category includes items such as utilities, training and education, and maintenance. This category totals $25 million and represents 32% of the total budget. One of the largest expenditures in this category is for health insurance claims and administration costs and property insurance, which are both located in the Insurance Fund. These two expenditures total approximately $7.8 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to $4.7 million annually.

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

PERSONNEL CHANGES

Staffing levels for fiscal year 2016-17 increased by four full-time and two part-time positions. Additionally, positions have been reallocated from Planning and Engineering to Public Works to focus on capital improvement projects. The following divisions have increased staffing for the 2017 fiscal year.

Emergency Management – A secretary has been added to the Emergency Management division to provide much needed administrative support for the Office of Emergency Management. This position will perform general clerical work, including receptionist, filing, payroll, and purchasing duties, and will assist OEM with maintenance of emergency plans, preparation for drills and exercises, and public outreach. The position will also perform the duties of the LEPC Coordinator. The LEPC and the City of Morgan's Point will provide partial funding of this position.

Human Resources/Insurance Fund – The position of Risk and Safety Specialist will bring Human Resource staffing levels closer to industry recommendations, and will focus on cost savings and risk mitigation.

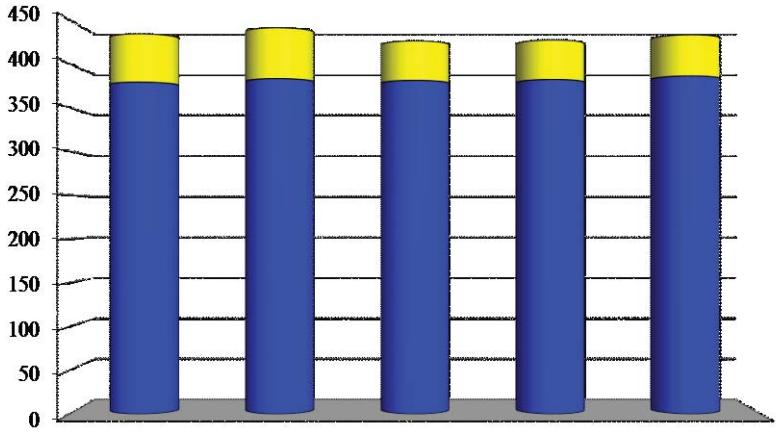
Public Works – An Equipment Operator I has been added to transition to an in-house concrete street program. Transitioning to an in-house program will help the Public Works department become more efficient and focus on a more concentrated effort for providing ditch maintenance, culvert cleaning, and pavement preventative maintenance measures.

Parks Department – Two Parks Maintenance Worker I's have been included in the Maintenance division. These positions are offset by the deletion of the Operations Manager in the Parks Administration division. The Park Maintenance Worker I's will allow the department to better and more effectively manage maintenance activities such as mowing schedules, grounds maintenance, field maintenance, and building maintenance.

Additionally, two new seasonal part-time camp staff positions have been added. These additional seasonal employees are needed to allow more participants to the City's camp, which currently has a maximum number of participants and has an ongoing waiting list.

All other divisions maintained the same personnel levels as fiscal year 2016.

Below is a chart reflecting the personnel changes in the City from FY 2013 through FY 2017.



	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Part-time	55	58	45	45	47
Full-time	379	383	381	382	386

FUND SUMMARIES

Listed below are individual fund summaries, or groups of funds summaries, for the City. Due to the large number of accounts and divisions in the larger funds, only highlights of major items will be discussed.

General Fund Revenues

The general fund revenues for fiscal year 2015-16 are currently estimated at $45,838,821 which is $2,504,424 or 5.8% greater than our original budget projection, which is primarily due to increased property tax and in-lieu of tax collections. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2015-16	Current Estimate 2015-16	Variance	Percent
General Property Taxes	$ 15,828,500	$ 16,275,223	$ 446,723	2.82%
Franchise Fees	2,195,624	2,190,624	(5,000)	-0.23%
Sales Taxes	4,868,750	4,700,000	(168,750)	-3.47%
Industrial Payments	12,436,672	14,377,588	1,940,916	15.61%
Other Taxes	90,000	95,000	5,000	5.56%
Licenses & Permits	446,525	467,060	20,535	4.60%
Fines & Forfeits	1,603,823	1,593,200	(10,623)	-0.66%
Charges for Services	4,184,144	4,236,664	52,520	1.26%
Parks & Recreation	215,000	238,965	23,965	11.15%
Recreation & Fitness Center	220,400	220,400	0	0.00%
Golf Course	1,002,585	1,018,523	15,938	1.59%
Miscellaneous	38,000	151,200	113,200	297.89%
Operating Transfers	124,374	124,374	0	0.00%
Interest	80,000	150,000	70,000	87.50%
Total	$43,334,397	$ 45,838,821	$ 2,504,424	5.78%

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

Sales Taxes are estimated to be lower than originally budgeted by $168,750 or 3.47% due to the economic downturn in the energy sector. Gas and oil prices hit bottom in mid-February 2016, which adversely affected the energy industry in the Houston area.

Industrial Payment collections are higher than original projections due to an increase in inventory levels.

Licenses and permits revenues were greater than $446,525 originally budgeted. While development slowed from the 2015 levels, it did not decline as much as staff originally projected.

Parks and Recreation/Fitness Center revenues are projected to be greater than originally projected due to increased activity at the wave pool and swimming pools.

The **miscellaneous revenue** category has increased substantially due to rebates received from the City's p-card program.

The revenues for the new fiscal year are projected at $42,853,397, which is $481,000, or 1.17%, lower than they were compared to the 2015-16 original projection. The revenues for the new fiscal year are shown below:

Category	Original Projection 2015-16	Projection 2016-17	Variance	Percent
General Property Taxes	$ 15,828,500	$ 15,728,500	($100,000)	-0.63%
Franchise Taxes	2,195,624	2,190,624	(5,000)	-0.23%
Sales Taxes	4,868,750	4,425,000	(443,750)	-9.11%
Industrial Payments	12,436,672	12,500,000	63,328	0.51%
Other Taxes	90,000	90,000	0	0.00%
Licenses & Permits	446,525	417,000	(29,525)	-6.61%
Fines & Forfeits	1,603,823	1,598,200	(5,623)	-0.35%
Charges for Services	4,184,144	4,009,282	(174,862)	-4.18%
Parks & Recreation	215,000	233,700	18,700	8.70%
Recreation & Fitness Center	220,400	220,400	0	0.00%
Golf Course	1,002,585	1,054,365	51,780	5.16%
Intergovernmental	0	25,000	25,000	0
Miscellaneous	38,000	86,200	48,200	126.84%
Operating Transfers	124,374	125,126	752	0.60%
Interest	80,000	150,000	70,000	87.50%
Total	$43,334,397	$ 42,853,397	($ 481,000)	-1.17%

Property taxes are projected to decrease by 0.63% from the original 2016 projection. Although the 2017 budget shows a decrease of 1.17% from 2016, projections are estimated to decrease when compared to the revised estimates. The Preliminary Certified Estimates provided by HCAD projected values to grow slightly; however, the certified roll came in lower than projected. The decrease from the preliminary certified estimate is expected to be recovered with the first supplemental roll.

Sales Taxes are projected to decrease by $443,250 from the current year budget due to conservative projections for 2016 growth. Although staff is currently projecting a slight downturn based on the previous year's trends, several big projects are on the horizon, and the City should experience additional growth in sales tax revenues.

Industrial Payments are expected to increase from the fiscal year 2016 budget by 0.51%. The 2017 revenues are projected to increase due to continued growth and expansion in the industrial district.

Licenses and Permits are projected to decrease from the current year budget by 6.61%, or approximately $29,525. The information is based on data gathered by the planning department.

Charges for Services are projected to decline as the City is no longer collecting the property taxes for the school district and the cities of Shoreacres and Morgan's Point. The impact on the City's budget is $268,671.

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

The **miscellaneous revenue** category is projected to increase based on the rebate trend from the City's p-card program.

General Fund Expenditures

The General Fund expenditures for fiscal year 2015-16 are currently estimated at $42,742,086, which is $804,203 or 1.85%, less than the fiscal year 2015-16 budget.

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

Department	Budget 2015-16	Current Estimate 2015-16	Variance	Percent
Emergency Services	$ 4,881,704	$ 4,832,903	(48,801)	-1.00%
Police	12,594,725	12,286,145	(308,580)	-2.45%
Golf Course	1,578,825	1,562,225	(16,600)	-1.05%
Administration	5,196,763	5,134,801	(61,962)	-1.19%
Finance	1,575,716	1,577,748	2,032	0.13%
Non-Departmental	5,518,853	5,518,728	(125)	0.00%
Public Works	5,592,889	5,421,090	(171,799)	-3.07%
Parks & Recreation	4,400,521	4,324,161	(76,360)	-1.74%
Planning & Engineering	2,206,293	2,084,285	(122,008)	-5.53%
Total	$ 43,546,289	$ 42,742,086	($ 804,203)	-1.85%

The General Fund expenditures for the 2017 fiscal year are budgeted at $47,089,127, which is $3,545,838, or 8.1%, greater than the 2015-16 budget. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2015-16	Budget 2016-17	Variance	Percent
Emergency Services	4,881,704	$ 4,840,716	(40,988)	-0.84%
Police	12,594,725	12,575,252	(19,473)	-0.15%
Golf Course	1,578,825	1,550,231	(28,594)	-1.81%
Administration	5,196,763	5,900,107	703,344	13.53%
Finance	1,575,716	1,630,305	54,589	3.46%
Non-departmental	5,518,853	8,572,487	3,056,634	55.42%
Public Works	5,592,889	5,806,815	213,926	3.82%
Parks & Recreation	4,400,521	4,336,266	(64,255)	-1.46%
Planning & Engineering	2,206,293	1,876,948	(329,345)	-14.93%
Total	$ 43,546,289	$ 47,089,127	$ 3,545,838	8.14%

Of the thirty-three different General Fund divisions comprising these Departments, twelve (12) budgeted at amounts equal to or less than their 2015-16 budget level and thirteen (13) have budgets less than 5% greater than the previous year. Most of the divisions have had modest increases in personnel costs associated with merit raises. The following divisions have budgets that are greater than a 5% increase over the prior year.

Administration Department (Community Investment) – The increase in this division is mainly associated with the inclusion of funding for a National Citizens Survey. Funding has also been added for temporary restroom facilities at 5 Points for City events. The Capital Improvements Fund includes funding to construct a permanent restroom facility.

Administration Department (Emergency Management) – The increase is the Emergency Management division is for an additional employee. As mentioned in the discussion of personnel changes, this positon was added to provide additional administrative support.

Administration Department (Human Resources) – Included in the 2017 budget for Human Resources is funding for a comprehensive compensation study, which is estimated to cost approximately $38,000. New software for

more effective benefits administration and applicant tracking are also additions for the upcoming year. Pre-employment costs are also increasing for the screening for summer time pool employees, which were previously outsourced.

Administration Department (Information Technologies) – computer software, hardware and professional services are driving the increase in the IT division. First, approximately $150,000 has been added to the budget to transition from leasing computers to purchasing replacement computers. Hardware costs are increasing by $170,000 to provide expanded network capabilities. Lastly, the other professional services category includes $227,000 for implementation costs as the City converts financial systems.

Finance Department (Tax) **–** The budget in the tax division reflects an increase of $72,000 for the City to outsource billing and collections to Goose Creek ISD. While funding for the Revenue Collections Manager position remains, the printing and postage budgets were reduced to reflect the change in operations.

Finance Department (Non-Departmental) **–** The Non-Departmental budget is where transfers from the General Fund are housed. Capital improvement funding has increased by $1.9 million for the upcoming fiscal year. Additionally, $1.8 million is being transferred to the insurance fund. $118,000 has also been added to the budget for carpet replacement at City Hall.

Public Works Department (Administration) **–** The Public Works Administration budget is showing an increase due to the transfer of two positions from the Planning and Engineering Department. This reallocation of resources is to provide for increased focus and administration of the capital improvement program. A decrease can be seen in the Planning Department to reflect the transfer.

Parks Department (Recreation Division) – Funding has been included in the FY2017 budget for new recreation equipment and table/chairs/desks for several City facilities. Building improvements for the Gym/Recreation Center are also planned for the upcoming year. The Recreation budget also includes the addition of two seasonal employees to meet the demands of the summer camp program.

General Fund Overall Fund Condition

The projected 2017 end-of-year balance for the General Fund is $29,081,378, which is approximately 62%, or 225 days of budgeted expenditures, which is above the targeted reserve of 90 to 120 days as outlined in the City's Financial Management Policies as adopted by City Council. The City is using the fund balance to cash flow many capital projects.

Utility Fund Revenues

The Utility Fund revenues for fiscal year 2015-16 are currently estimated at $9,097,900, which is $523,700 or 6.11%, greater than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2015-16	Current Estimate 2015-16	Variance	Percent
Other	$ 6,500	$ 6,500	$ 0	0.00%
Water	4,371,300	4,681,500	310,200	7.10%
Sewer	3,194,900	3,407,400	212,500	6.65%
Operating Transfers	1,000,000	1,000,000	0	0.00%
Interest	1,500	2,500	1,000	66.67%
Total	$ 8,574,200	$ 9,097,900	$ 523,700	6.11%

Water and sewer revenues are dependent on seasonal factors such as rainfall. Rainfall varies between “dry” years (about 40 inches of rain) and “wet” years (in excess of 70 inches of rain). Fiscal year 2015-16 has been a

relatively dry year for the area in comparison to the previous year; therefore, water revenues are expected to be higher as a result. The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection 2015-16	Projection 2016-17	Variance	Percent
Other	$ 6,500	$ 6,500	$ 0	0.00%
Water	4,371,300	4,681,500	310,200	7.10%
Sewer	3,194,900	3,407,400	212,500	6.65%
Operating Transfers	1,000,000	0	(1,000,000)	
Interest	1,500	2500	1,000	66.67%
Total	$ 8,574,200	$ 8,097,900	($ 476,300)	-5.56%

The revenues for the new fiscal year are projected at $8,097,900, which is $476,300, or 5.6%, lower than they were compared to the 2015-16 original projection. The decrease is attributed to a transfer from the General Fund; however, the water and sewer revenues are projected to increase. Water and sewer projections focus on average consumption over a ten year period. An annual meter replacement in the CIP fund is contributing to increased revenues, as staff is continuously changing out and updating older equipment to ensure accuracy of the reads. Sewer sales are approximately 85% of water sales; therefore, waste water sales will increase as well.

Utility Fund Expenses

The Utility Fund expenses for fiscal year 2015-16 are currently estimated at $7,169,100, which is $284,689, or 3.8% less than the Fiscal Year 2015-16 original budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2015-16	Current Estimate 2015-16	Variance	Percent
Water Production	$ 623,040	$ 609,292	($ 13,748)	-2.21%
Water Distribution	994,069	931,303	(62,766)	-6.31%
Wastewater Collection	1,066,348	977,020	(89,328)	-8.38%
Wastewater Treatment	1,345,677	1,275,048	(70,629)	-5.25%
Utility Billing	832,112	784,389	(47,723)	-5.74%
Non-departmental	2,592,543	2,592,048	(495)	-0.02%
Total	$ 7,453,789	$ 7,169,100	($ 284,689)	-3.82%

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

The expenses for the new year are budgeted at $7,322,478, which is $131,311, or 1.76% lower than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2015-16	Budget 2016-17	Variance	Percent
Water Production	$ 623,040	$ 638,754	$ 15,714	2.52%
Water Distribution	994,069	1,009,300	15,231	1.53%
Wastewater Collection	1,066,348	1,074,582	8,234	0.77%
Wastewater Treatment	1,345,677	1,355,913	10,236	0.76%
Utility Billing	832,112	772,715	(59,397)	-7.14%
Non-departmental	2,592,543	2,471,214	(121,329)	-4.68%
Total	$ 7,453,789	$ 7,322,478	($ 131,311)	-1.76%

The decrease is attributed to a decrease in the debt payment for the La Porte Area Water Authority debt.

Utility Fund Overall Fund Condition

The projected 2017 end-of-year working capital balance for the Utility Fund is $3,636,809, which is approximately 49.7%, or 182 days of budgeted expenses. This is above the targeted balance of 90 to 120 days of working capital as called for in the City's Financial Management Policies as adopted by City Council. Debt payments have decreased with the final payment of debt related to the Automated Meter Reading project occurring in 2016. Additionally, the La Porte Area Water Authority has agreed to cover the final debt payment rather than billing the City. The reduction in debt payments and funding from the General Fund increased fund balance.

Other Enterprise Funds

The other Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supported by user charges. The operations of these funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises. The City has two remaining Enterprise Funds, which are the Airport Fund and the La Porte Area Water Authority.

The Airport Fund, which accounts for all operations at the City of La Porte Municipal Airport, is expected to have a working capital balance of $234,465, which leaves the fund fiscally stable at 9/30/17.

The La Porte Area Water Authority is expected to have a working capital balance of $2,999,536, which leaves the fund with an estimated 768 days of working capital at 9/30/17. The fund includes slight increases in costs for equipment and repairs; otherwise, the budget remains relatively unchanged from the 2016 fiscal year.

Internal Service Funds

All of the internal service funds reflect operations, which include funding for future large capital outlays and health services and therefore are not required to be measured by days of working capital. All funds include sufficient amounts to adequately replace equipment, as it becomes necessary.

The Motor Pool Fund will expend $1,429,598 in replacing existing vehicles that have reached the end of their useful life. Also included in the Motor Pool Fund are the maintenance expenses of the City’s fleet. The equipment services portion of the budget has been relatively stable.

The Technology Fund is building its fund balance for future technology replacements, such as the SAN server, networks, telephone systems and other major equipment. In the upcoming year, $100,000 will be expended from this fund for a router/switch upgrade.

The Insurance Fund includes $140,000 for estimated worker’s compensation claims, $400,000 for property insurance and $6.2 million for estimated health insurance claims. $392,711 is also included in the health fund for stop loss coverage. As mentioned previously, the City has seen some stabilization of health care claims associated with plan changes and education efforts.

Special Revenue Funds

The City has several Special Revenue Funds, which are used to account for specific revenues that are legally restricted to expenditure for specified purposes. These funds include the La Porte Development Fund, Street Maintenance Fund and Fire Control District, all of which are funded through sales taxes. The City also has a Hotel/Motel Fund which receives revenues from the 7% Hotel/Motel tax, and a La Porte Redevelopment fund, which provides economic growth in our taxing increment zone. All special revenue funds meet or exceed targeted reserves outlined in the financial plan.

Capital Outlay Funds

As has been mentioned throughout this letter, the fiscal year 2016-17 budget maintains a focus on capital improvements that will continue to enhance the community and are geared towards achieving the goals outlined in the Long Range Strategic Plan. The Capital Improvement Funds contain numerous projects that will expand or upgrade the City's infrastructure and facilities, as well as improve the quality of life for La Porte's citizens. The 2016-17 budget includes over $10 million of capital improvement projects. All of these projects are vital to the City's continued operation in a manner that is acceptable to our citizens.

The planned capital improvements scheduled for the 2017 fiscal year include drainage, streets/sidewalks and various water and sewer projects. The projects are directly related to the strategic plan for the City. A summary of the strategic plan, which focuses on areas such as the parks improvements and drainage goals, can be found beginning on page 41. The projects identified for the fiscal year 2016-17 are described in more detail in the Capital Improvement Funds section beginning on page 327.

TARGETED OPERATING BALANCES

The City strives to maintain a minimum reserve balance of 90 to 120 days of operating expenditures in the General Fund and Utility Fund, and 60 to 90 days of operating expenses in all other Operating Funds.

REPORTING LEVELS

The following represents the reporting structure used in this document.

Fund
Department
Division
Line Item Detail

Departments cross fund lines, for example, the Utility Fund divisions are under the management of the Directors of Public Works and Finance. A description of the Organization of Funds for the City can be found on page 36.

LONG RANGE STRATEGIC PLANS

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

DEBT MANAGEMENT

The City has a Debt Management Plan that covers all of its debt service accounts. The plan outlines the extinguishment of current debt as well as future debt issues. The plan places emphasis on the next ten years. The plan is reproduced in its entirety in the Debt Service Section of this budget document beginning on page 349. Highlights of the three funds are:

- During FY2016, the General Debt Service Fund is designed around a tax rate of 10.5 cents per $100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 10.5 cents is equal to 14.8% of the total property tax rate.

- The Utility Debt Service Fund is designed to receive revenues to cover debt as a transfer from the Utility Fund. The final debt payment of the Automated Meter Reading project occurred FY2016.

- The La Porte Area Water Authority is designed to provide for an even revenue stream. In FY2017, the Water Authority will make the final debt payment of $326,400.

All three debt service funds use fund balance in a manner to allow for level annual revenue requirements.

CASH MANAGEMENT

The City continually revises and improves its cash management practices. The Treasurer is responsible for monitoring the City's cash position and for the prudent investing of the City's idle funds. Staff continuously performs analyses of operational cash flows. The City's philosophy is to match our investments with cash flows and rate yields. The City's Investment Policy is reviewed and approved by the City Council annually, and is recognized and certified by the Government Treasurers' Organization of Texas. The objectives of the Investment Policy are safety, liquidity, yield and risk of loss. The City uses the 6-month treasury as a benchmark to measure the City's performance. The Council's Fiscal Affairs Committee reviews the portfolio quarterly.

RISK MANAGEMENT

Liability insurance premiums have remained stable over the past few years. The premiums for 2017 are projected to slightly increase from the previous year due to changes in deductibles. Worker's compensation premiums have begun to increase slightly from 2015 levels. The City, in cooperation with the Texas Municipal League Risk Pool, has implemented a strategic plan to manage Workers' Compensation issues.

LONG RANGE GOALS

The City Council approved a city-wide Strategic Plan on April 8, 2013. The Plan provides a guideline for achieving the City's goals over the next five years (2013-2017). The plan encompasses the goals and core values identified by Council and management. The core values have been identified as: health and public safety, integrity and accountability, superior customer service and quality in everything that the City employees do. A more detailed outline of the plan is included on page 41. A new plan is currently under development and will be available in the upcoming budget document.

FINANCIAL MANAGEMENT POLICIES

The City Council of the City of La Porte has adopted Financial Management Policies. The City uses these policies as guidelines when making financial decisions. A copy of the policy is found beginning on page 397. Since the policy is a standalone document, the City has elected to leave its Table of Contents with the document.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City for its annual budget for the fiscal year beginning October 1, 2015.

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

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

ACKNOWLEDGMENT

The preparation of the budget on a timely basis could not have been accomplished without the efforts and dedication of the staff of the Department of Finance. We would like to express our appreciation to our staff and other personnel from various departments who assisted in its preparation.

In conclusion, this budget represents the latest of several expenditure strategies reflecting sound, prudent, financial management policies and practices. Council is to be congratulated for providing strong fiscal leadership.

Respectfully submitted,

Corby D. Alexander
City Manager

Michael G. Dolby, CPA
Director of Finance

GENERAL BUDGET INFORMATION, PLAN AND PROCESS

INTRODUCTION

The city budget is a planning document for the use of financial resources during the fiscal year. The City of La Porte is a complex organization providing a wide range of services to its residents, customers and visitors. City resources annually exceed $65 million. As with any large organization that provides a mixture of services, planning and management of financial resources are vital to the City. With increasing financial requirements of the School District, State and Federal governments on our citizens, it becomes even more important for the City to adequately plan and manage the use of its financial resources.

FUND ACCOUNTING

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

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

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

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

Governmental fund types are used to account for the city's general government activities and include the General, Debt Service and Capital Project Funds. Proprietary type funds are used to account for operations that provide services to other City departments or that are operated in a manner similar to private business and include both Enterprise and-Internal Service Funds. Additional information on Fund types is available in the Organization of Funds section on page 36.

BASIS OF ACCOUNTING

The basis of accounting is the method by which revenues and expenditures or expenses are recognized. The accounting treatment applied to a fund is determined by its measurement focus. All governmental type funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e. both measurable and available). Expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due, and compensated absences which are recognized when the obligations are payable from currently available financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

BASIS OF BUDGETING

Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the exception of Capital Projects Funds, which adopt project length budgets. Governmental type fund budgets are prepared on modified accrual basis. Governmental revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred. All proprietary fund types are budgeted using a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are budgeted when they are earned and measurable and expenses are budgeted in the period in which the liability was incurred. The City departs from GAAP in the treatment of depreciation and encumbrances. Depreciation of fixed assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end. Under the City's budgetary process, outstanding encumbrances at year end are reported as reservations of fund balances since they do not constitute expenditures and liabilities, and the commitments will be re-appropriated and honored the subsequent fiscal year.

ACCOUNTING CODE STRUCTURE

Our Accounting Code Structure is designed to function with a 14-digit code, which is further divided into 5 sections. A *Fund* is a specific purpose classification, with a self-balancing set of accounts. A *Department* is an organizational or functional unit an*d may cro*ss fund lines. Divisions are sub-units of a department. *Activity* denotes a distinguishable service performed by an organizational component. The *Object* is the final detail identification within the Account Number. Departments and divisions are not specified on the Revenue side; revenues are grouped by type instead of Activity and object is the final detail identification.

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

Abbreviations:
G – General Fund
U – Utility Fund
A – Airport Fund
WA – La Porte Area Water Authority
MP – Motor Pool Fund
I – Insurance Fund
T – Technology Fund
SM – Street Maintenance Fund
ES – Emergency Services District
HM – Hotel/Motel Fund
ED – Economic Development Fund

THE BUDGET PROCESS

The budget process starts in the spring with City Administration providing Departmental Directors with information relating to the new fiscal year and any perceived changes in the economic outlook of the City. With this information in mind, the Directors proceed to prepare budgets in various stages, identifying the impact of any changes in the service they provide. Also in the spring, after discussion with Departmental Directors, the Finance Department prepares preliminary revenue estimates for the new fiscal year.

In early summer, all budget requests are submitted to the Finance Department where they are reviewed by budget personnel and assembled in accordance with the City's accounting structure. After compilation of the budgets, the Finance Director reviews the requests with the City Manager. The City Manager, Assistant City Manager and Director of Finance review each budget with the appropriate Departmental Personnel. This process provides an opportunity for City staff to assure policy changes affecting various operational lines are correctly incorporated.

After several reviews of the requests of the various Departments, and updating of the Revenue Forecast, the City Manager assembles a comprehensive document that is presented to City Council as the proposed budget for the new fiscal year. City Council and City Management conduct a series of public workshops to discuss and modify the budget as presented by the City Manager. This provides a second opportunity for review that policy changes and service levels are appropriate. Copies of the presented budget are made available to the general public prior to the public workshops so the public can have a complete understanding of the budget and can provide educated input. The budget preparation process culminates in late summer with the adoption of the budget for the new fiscal year. The budget calendar for the year is found on page 35.

Prior to September 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing on the following October 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain taxpayer comments. Prior to September 30, the budget is legally enacted through passage of an ordinance.

LEGAL LEVEL OF BUDGET CONTROL

The legal level for expenditure (expense) budget control is the Fund level. Each Department Director is responsible for the budget in their respective departments. The Directors are given latitude to transfer budget funds within their departments, with the exception of the personal services category. Transfers affecting the personal services category or outside of the department require the approval of the City Manager. Additions to the budget that are not countered by a reduction elsewhere require amendment of the budget by City Council. Article IV of the City's Charter governs the preparation and submission of the budget and the Schedules and Attachments in this budget meet or exceed its requirements.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Enterprise Funds. Formal budgetary integration is not employed for the Debt Service and Capital Projects Funds because effective budgetary control is alternatively achieved through bond indenture provisions and legally binding construction contracts, respectively.

AMENDMENT OF APPROVED BUDGET

The amendment of a Departmental budget, which affects the total budget, requires approval by City Council. The City budgets a contingency amount in our operating funds. These contingency amounts are available to be used by the City Manager for any emergency, unforeseen expense or opportunity that might arise. In past years, the contingency has been used to purchase property and for hurricane preparedness.

BUDGET CALENDAR

A listing of key dates observed in the Fiscal Year 2016-17 Budget Process is as follows:

Saturday	April 16	Pre-Budget Workshop with Council Staff receives direction regarding Long-Range Plans and Capital Goals
Monday	April 18	Budget Kickoff – Initial Discussion and Packet Distribution Begin Departmental Input Estimates and Projections
Friday	May 13	Proposed Budgets to Finance Preliminary Revenue Estimates/Projections Completed
Thursday	May 26	Proposed budgets to City Manager (Revenues & Expenditures)
Week	June 13-17	City Manager review with Departments
Thursday	June 23	Final Revenue Estimates Prepared
Monday	July 8	Budget review completed by City Manager
Monday	July 25	City Council to determine place and time of Public Hearing
Monday	July 25	City Manager sends City Council Proposed Budget
Week	Aug 8-10	City Manager Budget Workshops with Council
Thursday	Aug 25	Post Notice of Public Hearing and Notice of Property Tax Revenue Increase
Monday	Sep 12	Public Hearing on FY2016-17 Budget
Monday	Sep 26	City Council Adopts Budget

ORGANIZATION OF FUNDS

The City has the following Fund Types and Funds:

GOVERNMENTAL FUND TYPES

General Fund - Used to account for generic activity that is not specifically accounted for elsewhere.

Grant Fund – Used to account for funds received from another government or organization to be used for a specified purpose, activity or facility.

Street Maintenance Sales Tax Fund – Used to account for funds received from the ¼ cent sales tax dedicated to the maintenance of streets.

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

Hotel/Motel Occupancy Tax Fund - Used to account for the accumulation of resources from the Hotel/Motel Tax assessment levied by the City. These monies are to be spent to promote the development or progress of the City within the guidelines set forth on disposition of revenues collected under the authority of the Texas Hotel Occupancy Act (Article 1269; Vernon's Civil Statutes).

Section 4B 1/2 Cent Sales Tax Fund - Used to account for funds received from the ½ cent sales tax dedicated to certain economic and infrastructure projects.

Tax Increment and Reinvestment Zone Fund - Used to account for the disposition of property taxes collected on specific parcels within the boundaries of the TIRZ for the exclusive benefit of the City's capital improvement programs.

ENTERPRISE FUNDS

Utility Fund - Used to account for activity surrounding the provision of water and wastewater service to the City residences.

Airport Fund - Used to account for the operation of the City's Airport.

La Porte Area Water Authority - Used to account for the production and distribution of treated surface water to the La Porte Bayshore area.

INTERNAL SERVICE FUNDS

Motor Pool Fund - Used to account for the procurement and maintenance of the City's rolling fleet.

Technology Fund - Used to account for the replacement of the City's computer systems, as well as, telephones system and communications.

Insurance Fund - Used to account for the cost of providing health insurance to City employees and retirees. The fund also accounts for liability insurance and worker's compensation.

CAPITAL IMPROVEMENT FUNDS

General Capital Improvement Fund - Used to account for Capital Projects that are normally small in nature and effect the general operation of the City.

Utility Capital Improvement Fund - Used to account for Capital Projects that are normally small in nature and effect the utility operation of the City.

Sewer Rehabilitation Fund - Used to account for improvements to the City's sanitary sewer system.

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

2015 Certificates of Obligation Bonds – Used to fund various drainage improvement projects within the City.

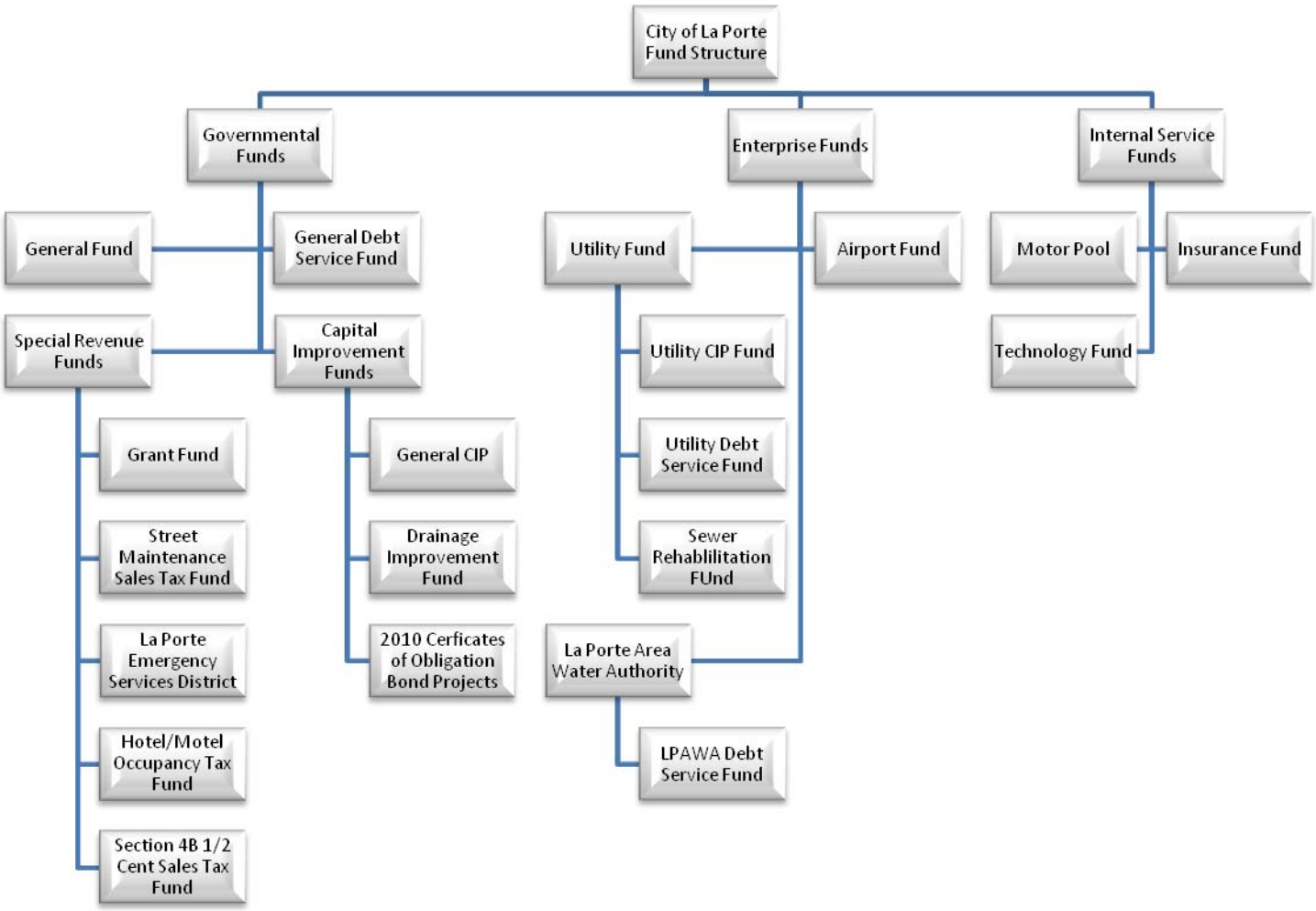
DEBT SERVICE FUNDS

General Debt Service Fund - Used to pay interest and extinguish debt of the outstanding General Obligation Issues of the City.

Utility Debt Service Fund - Used to pay interest and extinguish debt of the outstanding Revenue Bond Issues of the City.

La Porte Area Water Authority Debt Service Fund - Used to pay interest and extinguish debt of the outstanding Revenue Bond Issues of the Authority.

ORGANIZATION OF FUNDS



DESCRIPTION OF CITY AND ECONOMIC BACKGROUND

LOCATION

The City of La Porte is located in the southeast quadrant of Harris County, and covers an area of nineteen square miles. The City is bounded on the north by the Houston Ship Channel, on the east by Galveston Bay, and is flanked on its north and south sides by the nation's largest concentration of petrochemical plants. It is located approximately 25 miles from downtown Houston.

State Highway 225 provides access to the City on its north side and connects on the west with the Sam Houston Parkway and Interstate 610. State Highway 146, which extends into northeast Texas, allows access from the south through the City. In 1995 the State of Texas completed a 94 million dollar, eight lane suspension bridge that spans the Houston Ship Channel. It replaced the forty-two year old two-lane tunnel and provides better access to the La Porte Bayshore area.

LA PORTE BAYSHORE AREA PROFILE

Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the La Porte-Bayshore area is still characterized by an expanse of resort homes. Because of this, and the metropolitan advantages of Houston, La Porte is one of the few communities in the Gulf Coast area that offers this favorable combination. The city’s economy is highly concentrated in the oil, gas, and petrochemical industries. The expansion of the Panama Canal that is underway is bringing along some large warehousing and distribution facilities.

HARRIS COUNTY

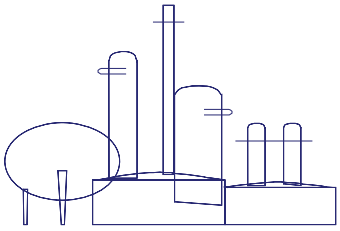
This 1,778 square mile county is a leading oil, gas and petrochemical area. Harris County has numerous manufacturing plants; the nation's largest concentration of petrochemical plants, the second largest United States seaport in terms of total tonnage, and is a corporate management center. A significant part of the County's major employers, manufacturers, education and financial institutions are located in Houston, the County seat. The Texas Medical Center, located in Harris County, is the nation's largest, providing medical care and educational opportunities. The post-recession recovery of Houston’s regional economy continues to outpace that of many other large U.S. cities, as a robust energy sector that is well diversified with both upstream and downstream production, being a leading contributor to a generally resilient economic environment.

LOCAL ECONOMIC SUMMARY

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

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

THE INDUSTRIAL ZONES



In 1958, the City created an Industrial Zone adjacent to the City, which presently encompasses approximately 5,500 acres of land north of Highway 225 and bordering the Houston Ship Channel. The City annexed sufficient land to completely encircle this Industrial Zone, protecting it from annexation by any other municipality. The City entered into contracts with all of the Industries located in the Zone whereby the City annexed a portion of the total value of each industry with the remainder constituting the protected Industrial District. In addition to the Industrial Zone north of Highway 225, which is referred to as the "Battleground Industrial District," the City contains an Industrial Zone on its south side referred to as the "Bayport Industrial District." The Bayport District, created in 1970, covers 2,500 acres.

The City and the Industries, many of which have come to the Industrial Zones since the original contracts, are presently under contracts, which extend to December 31, 2019. Under the terms of the current contracts, the industries make payments to the City each year in lieu of taxes. These annual in lieu payments are in an amount which, when added to the full City taxes on the annexed portion, equal 62% of what the City's taxes on the industry would be if 100% of the industry was in the City. After the first six years of the contracts, the percentage increases to 63%. The contracts contain a new construction clause that allows new plant facilities to make in lieu payments on 25% of the value of new additions between now and 2013, after 2014, the percentage drops to 20%. Currently, 140 companies participate in industrial district contracts. These contracts have served as a valuable economic tool for more than 50 years.

Under the City Charter and State Statutes, the City of La Porte has the authority, simply by ordinance of City Council, to annex additional areas. In the past, the City, in order to encourage industrial development in the area, has annexed a strip surrounding the industries identified herein and executed contracts with each separate industry as described above.

POPULATION

The population in 2015 was an estimated 35,074 people living within the City of La Porte. The increase for the last decade was an estimated 0.7%, or 249 people. The population is estimated each year based on building permits issued by the City's Inspection Division. The U.S. Census Bureau provided the year 2010 population estimate. The following table reflects the population for the past 10 years:

Year	Population	Increase/(Decrease)	Percentage Increase/(Decrease)
2015	35,074	261	0.8%
2014	34,813	260	0.8%
2013	34,553	(727)	(2.1%)
2012	35,280	1,142	3.3%
2011	34,138	338	1.0%
2010	33,800	(2,979)	(8.0%)
2009	36,779	1,261	3.6%
2008	35,518	156	0.4%
2007	35,362	537	1.5%
2006	34,825	287	0.8%

SERVICES

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

Strategic Plan
2013-2017

City of La Porte, Texas

Approved by the City Council on April 8, 2013

Overview

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

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

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

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

Mission Statement

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

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

Vision Statement

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

Core Values

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

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

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

Goal and Plan Development

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

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

The Council-identified goals are:

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

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

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

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

2012-2017 Strategic Plan

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

STRATEGIC PLAN GOALS AND OBJECTIVES		PARKS	POLICE	FIRE	EMERGENCY MGMT	EMS	COURT	ADMINISTRATION	FINANCE	PLANNING	CSO	PUBLIC WORKS	HR	ED/TOURISM
STAFF GOAL NO. 7: PROVIDE SUPERIOR PUBLIC SAFETY														
7a	Enhance communications infrastructure and promote interoperability													
	Ensure all radio systems meet current and future standards (when known)		X	X	X	X								
	Identify current deficiencies within all communications systems and work to correct them		X	X		X								
	Put a system in place to ensure proper system maintenance and replacement when needed		X	X		X		X	X					
7b	Maintain appropriate staffing level in all emergency services departments for both paid employees and volunteer members													
	Identify national standards relating to recommended staffing level for each emergency service department		X	X		X								
	Work to attract and hire the most qualified candidates by developing a comprehensive recruitment program		X	X		X							X	
	Develop retention incentives		X	X		X							X	
	Create and maintain an employee development program for existing employees at all levels within the organization		X	X		X							X	
7c	Identify and capitalize on advanced technologies as force multipliers													
	Develop a response safety program		X	X	X	X								
	Improve the community warning system				X									
	Develop crime prevention measures, such as cameras, air monitors, LPRs		X		X									
	Focus on trend/pattern analysis using incident geo-mapping in order to target resources		X											
7d	Identify and employ best strategies, management practices, policies and procedures, and organizational systems that promote accountability, open communication, collective responsibility, visionary leadership, fiscal responsibility, and organizational effectiveness.													
	Seek out and attain available state and national “best-practices” organizational certifications and accreditations.		X	X		X								
	Create appropriate inspection and auditing systems		X											
STAFF GOAL NO. 8: QUALITY OF LIFE THROUGH RECREATIONAL AMENITIES														
8a	Continue trail system implementation													
	Obtain easements for equestrian/bicycle/pedestrian trail in Lomax	X												
	Continue paving sections of various sections of infill trail	X								X				
8b	Maintain and improve sports field infrastructure													
	Replacing lighting system at 9 soccer fields at Northwest Park	X												

STRATEGIC PLAN GOALS AND OBJECTIVES		PARKS	POLICE	FIRE	EMERGENCY MGMT	EMS	COURT	ADMINISTRATION	FINANCE	PLANNING	CSO	PUBLIC WORKS	HR	ED/TOURISM
STAFF GOAL NO. 8: QUALITY OF LIFE THROUGH RECREATIONAL AMENITIES (cont'd)														
8c	Continue to offer modern and cost-effective aquatic facilities													
	Evaluate options and cost-benefit analysis for potential locations of future spray parks and make recommendations for implementation at next Pre-Budget retreat	X												
	Include recommended location(s) into the City's Capital Improvement Plan for upcoming FY 2014 budget	X												
	Installation of spray park	X								X				
STAFF GOAL NO. 9: NEIGHBORHOOD PRESERVATION														
9a	Create an environment of open communication and cooperation with existing neighborhood groups													
	Create centralized database of neighborhood/HOA and leaders with contact information and update at least annually							X						
	Establish regular communications with neighborhood groups regarding important City matters and issues affecting neighborhoods, such as new code enforcement regulations							X		X				
	Actively seek neighborhood input and comments regarding issues impacting them							X		X				
	Create education/outreach program (Neighborhood University)							X		X				
9b	Improve City coordination to respond to neighborhood issues and concerns													
	Create a cross departmental team, including engineering, inspecting, planning and police, to comprehensively address neighborhood issues		X	X				X		X		X		
9c	Continue investing in neighborhood improvement initiatives													
	Create a neighborhood matching grant program for community improvements							X						
STAFF GOAL NO. 10: COMMUNICATIONS THAT PROMOTE AND INFLUENCE A POSITIVE PUBLIC PERCEPTION OF LA PORTE														
10a	Identify scope and job description for Marketing/PR position													
	Recruit and hire individual to fill communications, marketing, and public relations needs							X					X	X
	Develop a communication strategy that ensures that information about the City is disseminated in a timely and professional manner and meets the needs of the various audiences within and outside of the City							X						
10b	Engage development partners to positively promote the city													
	Create effective methods for utilizing development partners to help promote the City							X						X

City of La Porte
Consolidated Summary of All Funds

	Balance 09/30/16	FY 16-17 Revenues	FY 16-17 Expenses	Balance 09/30/17
Governmental Fund Types:				
General Fund	33,317,108	42,853,397	47,089,127	29,081,378
Grant Fund	1,700,038	1,004,100	1,417,967	1,286,171
Street Maintenance Sales Tax	682,151	1,108,750	1,605,313	185,588
Emergency Services District	393,888	1,107,750	1,302,632	199,006
Hotel/Motel Occupancy Tax	833,138	651,500	836,241	648,397
Economic Development Corporat	5,424,968	2,221,000	2,631,181	5,014,787
Tax Increment Reinvestment	621,694	6,727,798	6,309,824	1,039,668
Total Governmental Types	42,972,984	55,674,295	61,192,285	37,454,994
Enterprise:				
Utility	2,861,387	8,097,900	7,322,478	3,636,809
Airport	360,238	61,000	186,773	234,465
La Porte Area Water Authority	2,846,451	1,544,887	1,391,802	2,999,536
Total Enterprise	6,068,077	9,703,787	8,901,053	6,870,811
Internal Service				
Motor Pool	1,245,866	3,108,735	2,591,574	1,763,027
Insurance Fund	1,109,051	7,667,313	7,850,066	926,298
Technology Fund	1,435,423	448,325	100,000	1,783,748
Total Internal Service	3,790,339	11,224,373	10,541,640	4,473,072
Capital Improvement:				
General	1,036,537	2,945,200	3,769,150	212,587
Utility	368,601	2,123,000	1,040,000	1,451,601
Sewer Rehabilitation	133,758	301,000	350,000	84,758
Drainage Improvement Fund	446,722	272,000	365,000	353,722
2015 C/O Bond Fund	3,227,687	-	3,227,687	-
Total Capital Improvement	5,213,305	5,641,200	8,751,837	2,102,668
Debt Service:				
General	3,182,183	3,872,795	3,913,706	3,141,272
Utility	24,129	-	-	24,129
La Porte Area Water Authority	(692,850)	-	326,400	(1,019,250)
Total Debt Service	2,513,462	3,872,795	4,240,106	2,146,151
Total All Funds	60,558,167	86,116,450	93,626,921	53,047,696

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

General Fund – the majority of the 13% decrease is a planned drawdown of fund balance for one-time capital projects. The transfers for CIP increased by $1.85 million. Additionally, $2,000,000 is scheduled to be transferred to the Insurance Fund.

Grant Fund – the 24% decrease is due to the utilization of reserve funding for the police department (seized funds) and municipal court (technology and security).

Street Maintenance Sales Tax Fund – the 73% decrease is due to street maintenance projects. The fund utilizes sales tax revenues passed for street maintenance and is not designed to build up fund balance reserve.

Emergency Services District (Sales Tax) – the 49% decrease is due to expenditures for the La Porte Fire Control, Prevention and EMS District. The fund utilizes sales tax revenues passed for the District and is not designed to build up fund balance reserve.

Hotel/Motel Occupancy Tax Fund – the 22% decrease is attributed to a $250,000 installment for the City's 125th anniversary events. Additionally, the City has added funding for sponsorships that come up during the year.

Tax Increment & Reinvestment Fund – 67% increase is due to increased property tax revenues in the TIRZ.

Utility Fund – the 27% increase in fund balance is the result of increased projections for water and sewer revenues. Additionally, the transfer for debt service has decreased for FY2017 to utilize excess balances in the debt service fund.

Airport Fund – the 35% decrease in fund balance is for the City's matching contribution for grants at the airport. One of the grants is for a vegetation management program and the other is for routine airport maintenance.

Motor Pool Fund – the 42% increase in fund balance is due to fewer replacements scheduled for the 2017 fiscal year. This fund is designed to build reserves for upcoming replacements.

Insurance Fund – the 16% decrease in the insurance fund is due to rising claims costs. The City has adopted plan changes and has been educating employees regarding the health plans in an effort to reduce claims expenditures.

Technology Fund – the 24% increase in fund balance is due to fewer replacements scheduled for the 2017 fiscal year. This fund is designed to build reserves for future upgrades to the City's networks, telephones and other large citywide replacements to technology equipment and systems.

General CIP Fund – 79% decrease due to planned capital improvement projects.

Utility CIP Fund – 294% increase is due to remaining balances not yet designated for a specific project. The General Fund is scheduled to send over $2,000,000 for future capital improvement projects in the Utility CIP Fund.

Sewer Rehabilitation Fund – 37% decrease due to annual sewer rehabilitation improvements. This fund is not designed to carry a significant fund balance as it receives annual funding from the Utility Fund.

Drainage Improvement Fund – 21% decrease due to annual drainage improvement projects. This fund is not designed to carry a significant fund balance as it receives annual funding from a designated drainage fee.

2015 C/O Bond Fund – 100% decrease due to the funding of utilities projects for which the debt was issued.

ORDINANCE NO. 2016-3650

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017; FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF SAID BUDGET; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE HEREOF.

WHEREAS, the Charter of the City of La Porte, Texas, and the Statutes of the State of Texas, require that an annual budget be prepared and presented to the City Council of the City of La Porte, Texas, prior to the beginning of the fiscal year of said City, and that a public hearing be held prior to the adoption of said Budget; and

WHEREAS, the Budget for the fiscal year October 1, 2016, through September 30, 2017, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 28, 2016, and a public hearing scheduled for September 12, 2016 was duly advertised and held.

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

SECTION 1: That the Budget for the City of La Porte, Texas, now before the said City Council for consideration, a complete copy of which is on file with the City Secretary and incorporated hereto by reference, is hereby adopted as the Budget for the said City of La Porte, Texas, for the period of October 1, 2016, through September 30, 2017.

SECTION 2: Be it FURTHER ORDAINED, that the said City Council finds that all things requisite and necessary to the adoption of said Budget have been performed as required by charter or statute.

SECTION 3: The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

SECTION 4: This Ordinance shall be in effect from and after its passage and approval.

PASSED AND APPROVED this the 26th day of September, 2016.

CITY OF LA PORTE, TEXAS

Louis R. Rigby, Mayor

ATTEST:

Patrice Fogarty

Patrice Fogarty, City Secretary

APPROVED:

Clark T. Askins

Clark T. Askins, Assistant City Attorney

RESOLUTION NO. 2016-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2016 APPRAISAL ROLL OF THE HARRIS COUNTY APPRAISAL DISTRICT.

WHEREAS, the Harris County Appraisal District has submitted to the City Council of the City of La Porte, for approval, the 2016 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2016 appraisal roll with the amounts shown therein should be adopted;

WHEREAS, the Harris County Appraisal District has certified to the City Council that there was situated in the City of La Porte, as of January 1, 2016, property with a total appraised value of $3,334,502,240.00 and a total taxable value of $2,737,544,148.00.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of $46,986,179 as of January 1, 2016;

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

Section 1. the 2016 taxable roll in the amount of $2,737,544,148.00, as submitted by the Harris County Appraisal District is hereby adopted;

Section 2. the City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the offices of City of La Porte for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this resolution and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

PASSED AND APPROVED this the 26th day of September, 2016.

CITY OF LA PORTE, TEXAS

Louis R. Rigby, Mayor

ATTEST:

Patrice Fogarty

Patrice Fogarty, City Secretary

APPROVED:

Clark T. Askins

Clark T. Askins, Assistant City Attorney

ORDINANCE NO. 2016-3651

AN ORDINANCE LEVYING TAXES UPON TAXABLE PROPERTY LOCATED WITHIN AND SUBJECT TO TAXATION IN THE CITY OF LA PORTE, TEXAS; MAKING APPROPRIATIONS FOR SUPPORT, MAINTENANCE, AND IMPROVEMENT OF THE CITY GOVERNMENT OF SAID CITY OF LA PORTE; FINDING THAT ALL REQUIRED NOTICES HAVE BEEN PUBLISHED AND ALL REQUIRED HEARINGS HELD; CONTAINING A REPEALING CLAUSE; CONTAINING A SEVERABILITY CLAUSE; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA PORTE

Section 1. That there is hereby levied for the fiscal year beginning October 1, 2016, and ending September 30, 2017, on all real property situated and all personal property owned within the taxable limits of the said City of La Porte, on the first day of January, 2016, except so much as may be exempt under the constitution and laws of the United States, this State, and the City of La Porte, the following taxes:

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

(2) An Ad Valorem Tax of and at the rate of ten and five tenths cents ($.105) on the one hundred dollars ($100.00) cash value thereof, estimated in lawful currency of the United States, to pay current interest on and provide one year's sinking fund and to pay all of the Principal and Interest accruing on all outstanding general obligation bonds and certificates of obligation lawfully issued by the City of La Porte.

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

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

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

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

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

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

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

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

PASSED AND APPROVED this the 26th day of September, 2016.

CITY OF LA PORTE, TEXAS

Louis R. Rigby, Mayor

ATTEST:

Patrice Fogarty, City Secretary

APPROVED:

Clark T. Askins, Assistant City Attorney

WATER AND SEWER RATES

The following are excerpts from the City of La Porte's Code of Ordinances and relate to charges for water and sewer services.

RATES FOR WATER SERVICE

The following rates shall be applicable for water purchased from the City of La Porte computed on a monthly basis:

A. Residential Use:

A minimum charge, per month, shall be $7.95.

B. Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water:

A minimum charge per month, shall be $5.35 per living unit.

C. Commercial and Industrial Use:

A minimum charge per month shall be made in accordance with the size of the meter utilized to measure service to the customer in accordance with the following schedules:

3/4"	meter, or smaller meter	$ 9.35
1"	meter:	$ 12.85
1 ½"	meter:	$ 22.75
2"	meter:	$ 36.65
3"	meter:	$ 76.35
4"	meter:	$131.85
6"	meter:	$290.60
8"	meter, or larger:	$512.80

D. Volume Charges;

(1) Each minimum bill of residential, commercial, and industrial shall include 2,000 gallons of water per month.

(2) Each minimum bill of Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water, shall include 2,000 gallons of water per unit per month.

(3) Each additional 1,000 gallons used by a customer each month shall be charged in accordance with the following schedule:

For the next additional 8,000 gallons exceeding 2,000 gallons:

$2.98 per 1,000 gallons.

For the next additional 15,000 gallons exceeding 10,000 gallons:

$3.28 per 1,000 gallons.

Each additional 1,000 gallons consumed exceeding 25,000 gallons:

$3.77 per 1,000 gallons.

(4) The volume charge to commercial and industrial shall be in accordance with the schedule in (3).

(5) The volume charge to Apartment Units, Duplex Units, Individual Mobile Home Units in Mobile Home Parks, with units not individually metered for water, shall be in accordance with the above schedule in (3) after the usage of the amount of water exceeds the number of units billed times 2,000 gallons each month.

RATES FOR SEWER SERVICES

The following rates shall be applicable for sewage treatment by the City of La Porte computed on a monthly basis;

A. Residential Use:

A minimum charge, per month, shall be $9.75.

B. Apartment Units, Duplex Units, Individual Mobile Homes In Mobile Home Parks, with units not individually metered for water:

A minimum charge per month, shall be $5.75 per living unit.

C. Commercial and Industrial Use:

A minimum charge per month shall be made in accordance with the size of the meter utilized to measure service to the customer in accordance with the following schedules:

3/4" meter, or smaller meter	$ 16.95
1" meter:	$ 25.95
1 ½" meter:	$ 50.95
2" meter:	$ 85.95
3" meter:	$186.95
4" meter, or larger:	$326.95

D. Volume Charges:

(1) Since sewer discharge is not metered, all volume charges shall be based on the total water volume charged to the customer.

(2) Each minimum bill of residential, commercial, and industrial shall include 2,000 gallons of sewage discharge treated each month.

(3) Each minimum bill of Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water, shall include 2,000 gallons of sewage discharge treated per unit each month per unit.

(4) Each additional 1,000 gallons treated for a customer each month shall be charged in accordance with the following schedule:

Residential: $3.00 per 1,000 gallons.

Commercial and Industrial: $3.00 per 1,000 gallons.

Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water: $3.00 per 1,000 gallons.

(5) Computation of Volume based on water purchased:

Residential:

The volume of sewage treated shall be based on 85% of the resident's water volume billed each month. However, the maximum residential charge will be limited to $35.00 in any given month.

Commercial and Industrial:

The volume of sewage treated will be based upon 85% of the monthly water consumption.

Multi-Units:

The volume charge to Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water, shall be based on 85% of the amount of water billed each month.

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

Fiscal Year	Total Assessment	Tax Rate	Assessed Levy	Total Current Taxes Collected	Percentage of Levy Collected
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	2,748,507,384	0.71	19,514,402	19,304,486	98.9%
15-16	3,041,758,024	0.71	21,596,482	21,305,170	98.7%

Assessment basis for all years is 100%

CITY OF LA PORTE
ANALYSIS OF TAX RATE
FOR FISCAL YEAR 2016-2017

Appraised Valuation (100% Market)	3,334,502,240
Less Exemptions	596,958,092
Total Assessed (Taxable) Value	2,737,544,148
Tax Rate (Cents Per $100 Valuation)	0.71
Total Levy	19,436,563
Estimated Collection Rate	98.0%
Estimated Tax Collections	19,047,833
Allocated to General Fund (Rate of .605)	16,230,899
Allocated to Debt Service (Rate of .105)	2,816,933

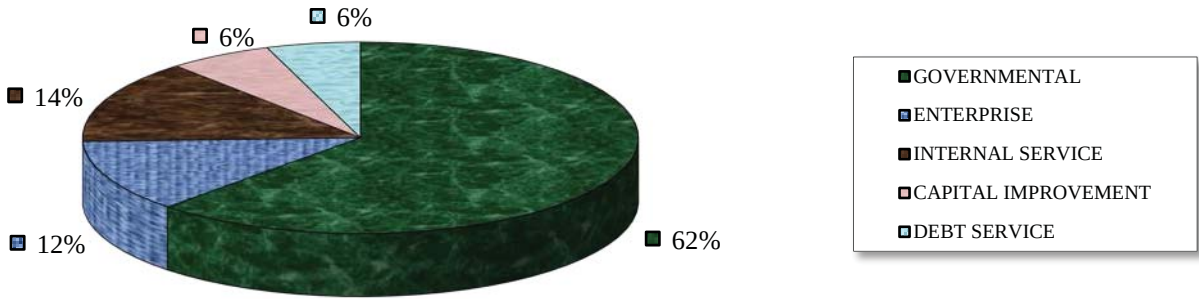
City of La Porte
Consolidated Statement
Revenues and Expenditures by Category
ALL FUNDS (excludes TIRZ)

	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
REVENUES				
General Property Taxes	$ 18,881,534	$ 18,561,000	$ 19,385,223	$ 18,661,000
Franchise Taxes	2,411,827	2,195,624	2,190,624	2,190,624
Sales Taxes	9,945,921	9,737,501	9,400,000	8,850,000
Industrial Payments	12,269,152	12,436,672	14,377,588	12,500,000
Other Taxes	797,924	740,000	730,000	740,000
License & Permits	1,346,552	446,525	467,060	417,000
Fines & Forfeits	1,953,407	1,711,823	1,701,200	1,713,700
Charges for Services	9,827,502	9,114,758	9,187,216	8,950,207
Parks & Recreation	267,015	215,000	238,965	233,700
Recreation & Fitness	196,788	220,400	220,400	220,400
Employee Health Services	5,312,912	5,106,529	5,127,139	5,181,665
Water Revenue	5,976,541	5,645,421	5,837,148	6,140,028
Wastewater Revenue	3,587,825	3,244,900	3,497,400	3,477,400
Intergovernmental	3,207,995	531,593	531,593	908,750
Miscellaneous	596,970	38,850	152,050	87,050
Other Financing Sources	8,912,787	95,606	95,604	376,359
Operating Transfers - In	7,614,652	4,914,350	4,977,157	8,534,269
Interest Income	227,547	113,250	219,281	206,500
TOTAL REVENUE ALL FUNDS	$ 93,334,851	$ 75,069,802	$ 78,335,648	$ 79,388,652

	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
EXPENDITURES				
Personal Services	$ 32,256,892	$ 32,841,196	$ 32,039,446	$ 33,580,811
Supplies	2,442,274	2,485,236	2,330,955	2,606,844
Services and Charges	23,246,958	23,140,751	22,951,612	25,065,369
Capital Outlay	11,319,937	15,002,866	17,699,548	13,291,698
Debt Service	5,327,787	5,150,751	5,150,751	4,240,106
Operating Transfers - Out	7,614,652	4,914,350	4,977,157	8,532,269
TOTAL EXPENDITURES ALL FUNDS	$ 82,208,500	$ 83,535,150	$ 85,149,469	$ 87,317,097

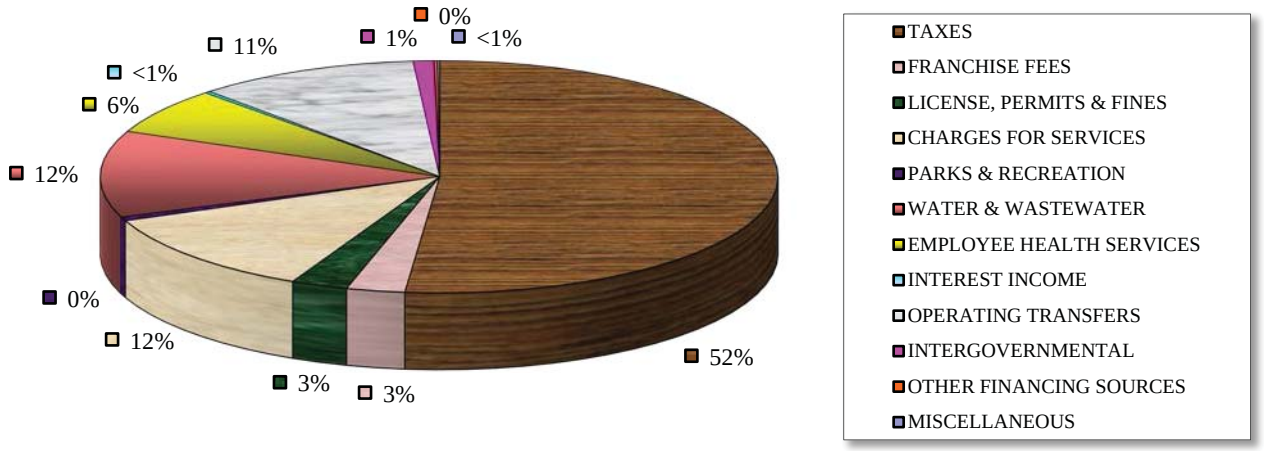
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE
FISCAL YEAR 2016-17



THIS GRAPH ILLUSTRATES PROJECTED REVENUES
FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2016-17

ALL FUNDS BY REVENUE TYPE
FISCAL YEAR 2016-17



THIS GRAPH ILLUSTRATES PROJECTED REVENUES
FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2016-17

City of La Porte
Revenue Projection Rationale
For Year 2016-17

The City of La Porte records and tracks revenues in more than 100 individual line item accounts. As with most organizations, 10% of the revenue accounts will generate approximately 90% of the revenue. Because of the importance of the largest accounts, detailed explanations of their projections are discussed below. The remaining accounts (representing 10% of total revenues) are projected using available information. The primary projection method is to perform a trend analysis to determine growth patterns of the particular revenue categories to find an average rate of change. The results are then analyzed and adjusted for outside factors, such as economic conditions or a refocusing of programs that could impact the projections.

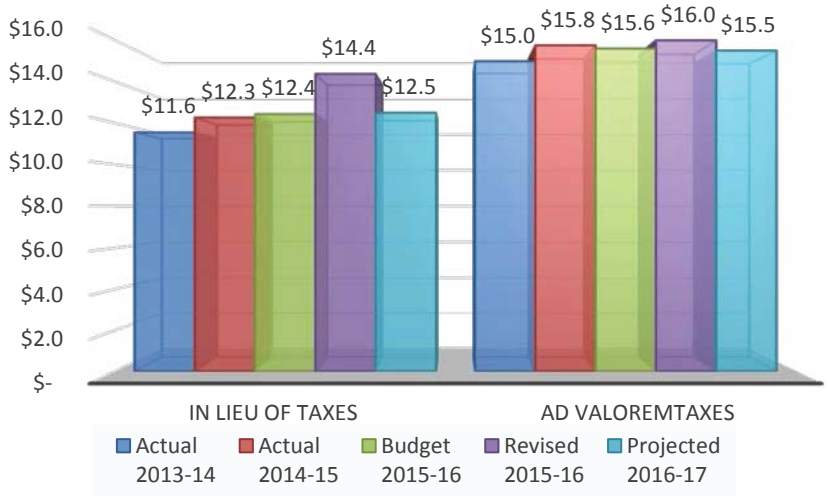
It is the City of La Porte's policy to remain conservative on all estimates made in regard to the collection of revenues. This philosophy prevents us from having to make major adjustments during the year because revenues were based on overly optimistic assumptions.

General Fund

A long range financial plan has been prepared for the general fund. The plan is an important tool to evaluate historical data and project revenues for future years. Historical data is maintained and year over year changes are calculated. A moving average is then calculated for forecasting purposes. As mentioned above, the projections are then adjusted based on potential impacts from outside factors such as economic conditions. The plan is reviewed updated multiple times throughout the year. The top six revenue accounts, representing 89% of total General Fund revenues, are presented below in order of the amount of revenue received.

Ad Valorem Taxes – Ad Valorem Taxes, or property taxes, represent 37% of total General Fund revenues. The major component that determines the projected revenue in this category is the proposed net taxable value of all real and personal property located within the City, which is received from the Harris County Appraisal District at the end of August. Projections are calculated using current values and preliminary estimates provided by the county.

In Lieu of Taxes - Another major revenue source that is derived through the taxation process is the collection of In Lieu of Taxes, which represent 29% of total general fund revenues. These payments are made by companies located in the City's two industrial zones. The City enters into a contract with each company. The In-Lieu taxable value is 63%. The FY2017 projection is showing a decrease compared with the FY2016 estimate due to inventories. The City collected an additional $2 million in inventory in the 2016 fiscal year. Inventory levels can fluctuate from year to year, so the City has budgeted conservatively based on prior year trends.



City of La Porte
Revenue Projection Rationale, Continued
For Year 2016-17

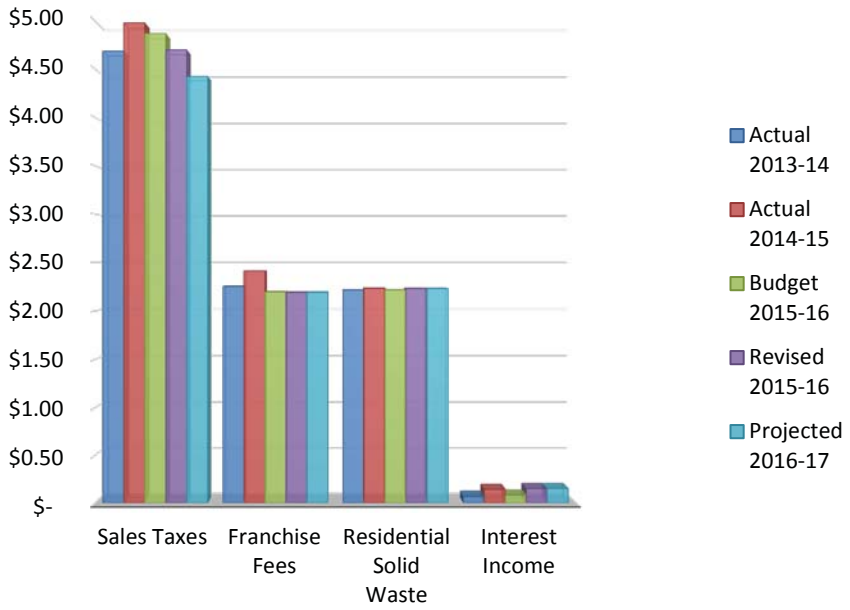
Sales Tax - The City's General Fund receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. FY2017 projections are anticipated to decrease by nearly 6% from the 2016 estimate. Sales tax revenues began trending lower early in the 2015-16 fiscal year due to a downturn in the energy sector of the economy. The majority of the sales tax revenues generated are from manufacturing and service industries. (The Street Maintenance ¼ Cent Sales Tax and Section 4B ½ Cent Sales Tax, and Emergency Services District ¼ Cent Sales Tax projections have been calculated based on the same assumptions.)

Franchise Fees - The City receives franchise fees from utility companies as compensation for the use of right-of-ways. Revenues from natural gas, electric power, telephone and cable television are projected to remain relatively flat for the new fiscal year. The electrical franchise fees represent over 58% of total franchise fees. The fees received from Center Point Energy are a set monthly amount established annually through an agreement. Additionally, other fee categories were adjusted based on prior year's actual collections and current year estimates.

Residential Solid Waste – This revenue is derived from services provided by the City for trash pick-up in the City's residential area. This revenue stream is relatively easy to project because of the constant population and constant rates. The current rate is $18.00 a month. Additionally, weather and other outside factors do not affect this revenue source. This revenue stream is expected to remain flat in FY2017.

Golf Course - Charges for Services This includes green fees, cart rentals, tournament and membership fees, and all other related charges for use of the Bay Forest Golf Course. Golf Course revenues are projected to trend slightly higher based on a projected increase in greens fees. Weather is a factor that can affect this revenue stream; therefore, a more conservative approach is utilized for projections.

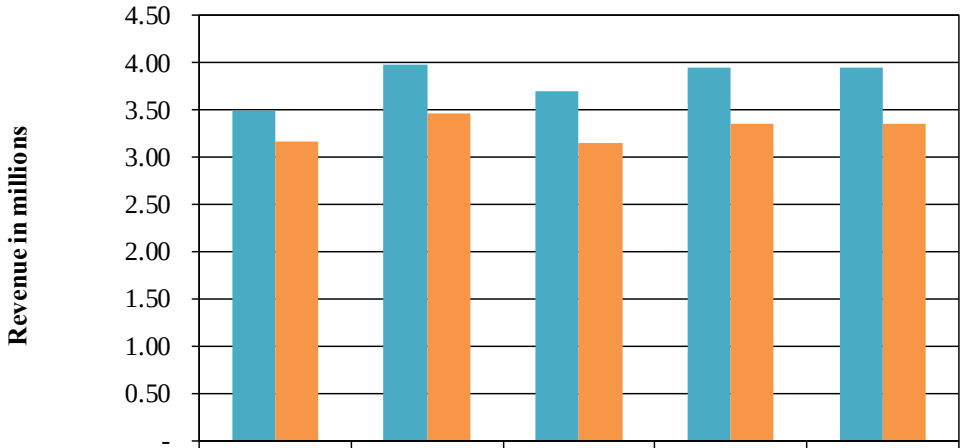
Interest Income - This revenue source is calculated based on estimated cash collections and disbursements. The estimated cash flow is then multiplied by the estimated interest rates expected in the new year. Our fiscal year 2016-17 income estimate is based on a rate of 1% to 1.5%.



City of La Porte
Revenue Projection Rationale, Continued
For Year 2016-17

Proprietary Funds

Water and Sewer Revenue - These two revenue accounts represent 90% of total **Utility Fund** revenues. Water Revenue represents proceeds from the sale of potable water to the City of La Porte's residential and commercial customers. Sewer revenue represents proceeds from the receipt and treatment of sanitary sewage. Sewer is calculated at 85% of water consumption. Both of these revenue sources are dependent on seasonal factors such as rainfall. Fiscal year 2016 has been a relatively wet year, as depicted in the chart below.



	Actual 2013-14	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Water Sales	3.49	3.97	3.70	3.95	3.95
Wastewater Sales	3.17	3.46	3.15	3.36	3.36

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

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

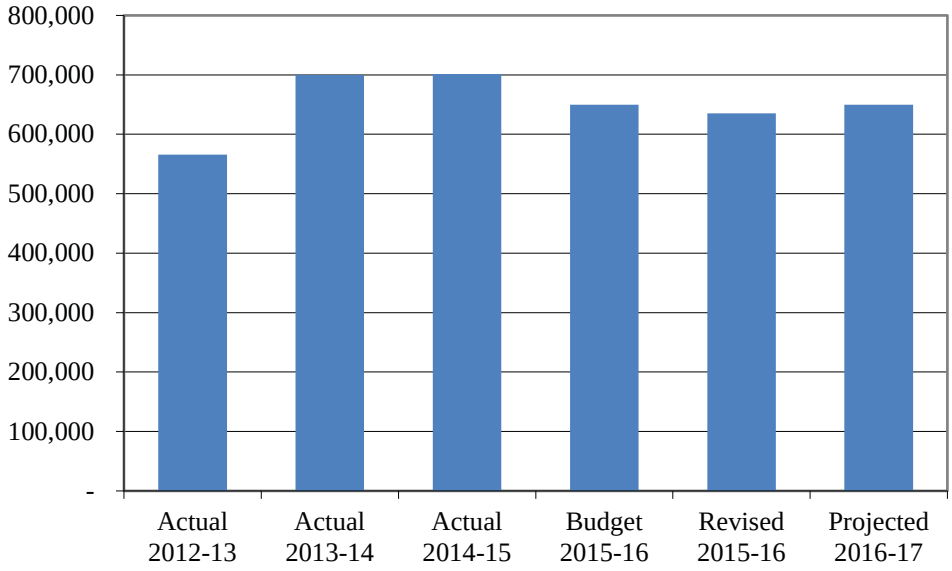
Charges for Services represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles.

Charges to Departments represent 65% of total **Insurance Fund** revenues this year. These charges are based on anticipated costs of providing health insurance to City employees and retirees. Although claims have stabilized due to plan design, the City continues to evaluate contribution levels to maintain the health of the fund. Rates were not adjusted for fiscal year 2017; however, adjustments to retiree accounts have resulted in a savings for the departments. The City will be sending $2,000,000 from the General Fund in FY2017.

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

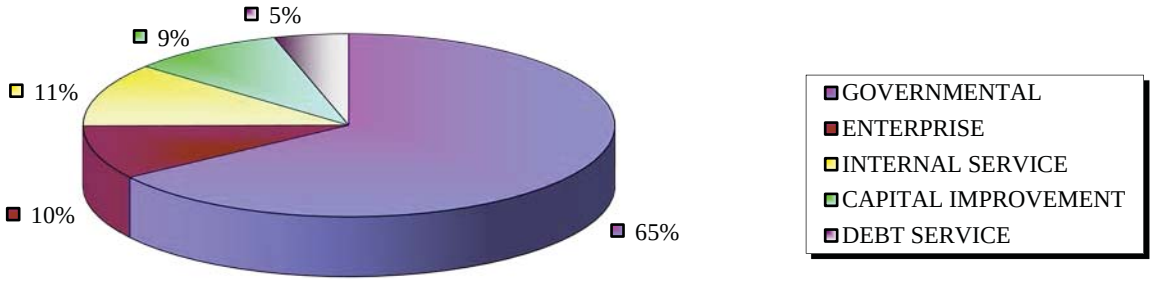
City of La Porte
Revenue Projection Rationale, Continued
For Year 2016-17

Hotel/Motel Occupancy Tax Revenues are collected on the rental of a room or space in a hotel $2 or more each day. The City imposes a rate of 7%. This revenue stream is projected to be in line with current estimates. The City continues to focus on expanding existing and developing new venues to encourage tourism within the City.



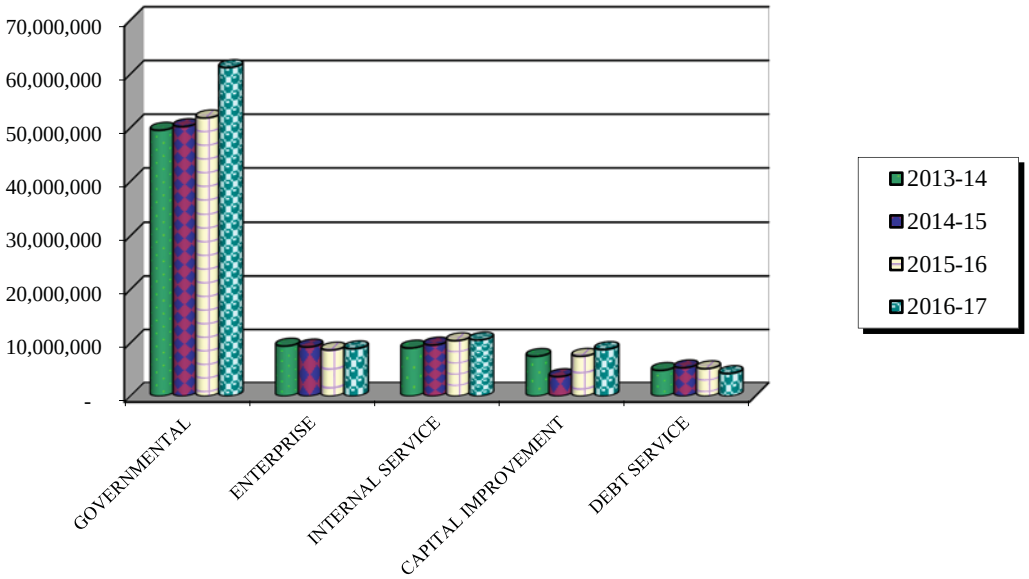
APPROPRIATION BY FUND

FISCAL YEAR 2016-2017



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2016-17. As shown, the governmental funds, which include the General Fund make up 65% of total appropriations. The General Fund is 50% of the entire budget.

FOUR YEAR COMPARISON



This graph illustrates a four year comparison of appropriations, for all funds, by fund type. The increase in the Governmental Funds category for FY2017 is due in part to $5.8 million in transfers from the General Fund for capital improvement projects and health care. Additionally, the TIRZ budget increased by $3.8 million for development projects.

City Of La Porte
Appropriation by Fund

	Adopted 2013-14	Adopted 2014-15	Adopted 2015-16	Adopted 2016-17
Governmental Fund Types				
General	$ 41,447,347	$ 42,524,058	$ 43,193,303	$ 47,089,127
Grant Fund	929,986	502,678	929,342	1,417,967
Street Maintenance Sales Tax	1,422,000	795,000	1,895,000	1,605,313
La Porte Emergency Services Dist	950,920	1,322,638	1,372,053	1,302,632
Hotel/Motel	579,378	826,039	773,071	836,241
La Porte Development Corp	1,351,133	1,418,611	1,147,143	2,631,181
Tax Increment Reinvestment	2,850,080	2,807,737	2,514,956	6,309,824
Total Governmental Types	49,530,844	50,196,761	51,824,868	61,192,285
Enterprise Funds				
Utility	8,122,074	8,056,291	7,439,169	7,322,478
Airport	145,091	47,496	63,806	186,773
La Porte Area Water Authority	1,138,431	1,129,481	1,149,726	1,391,802
Total Enterprise	9,405,596	9,233,268	8,652,701	8,901,053
Internal Service Funds				
Motor Pool	3,153,328	3,130,099	2,800,017	2,591,574
Insurance Fund	5,648,364	6,247,649	6,997,143	7,850,066
Technology Fund	230,000	220,000	622,000	100,000
Total Internal Service	9,031,692	9,597,748	10,419,160	10,541,640
Capital Improvement Funds				
General CIP	3,568,000	1,615,000	1,067,669	3,769,150
Utility CIP	1,168,000	1,175,000	1,080,000	1,040,000
Sewer Rehabilitation CIP	570,000	350,000	350,000	350,000
Drainage Improvement Fund	453,000	240,000	470,000	365,000
2010 CO Bond CIP	1,711,847	280,000	-	-
2015 CO Bond CIP	-	-	4,520,000	3,227,687
Total Capital Improvement	7,470,847	3,660,000	7,487,669	8,751,837
Debt Service Funds				
General Debt Service	3,859,125	4,358,723	4,190,493	3,913,706
Utility Debt Service	287,044	277,226	267,409	-
LPAWA Debt Service	688,650	691,838	692,850	326,400
Total Debt Service	4,834,819	5,327,787	5,150,752	4,240,106
Total Adopted Budget	**$ 80,273,798**	**$ 78,015,564**	**$ 83,535,150**	**$ 93,626,921**

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2013-14	Adopted 2014-15	Adopted 2015-16	Adopted 2016-17
EMERGENCY SERVICES				
Fire Prevention	$ 299,205	$ 320,271	$ 340,507	$ 349,501
Fire Suppression	1,684,102	1,720,595	1,758,180	1,794,431
Emergency Medical Services	2,580,498	2,585,361	2,703,767	2,696,784
Total Emergency Services	4,563,805	4,626,227	4,802,454	4,840,716
POLICE				
Police Administration	937,556	986,993	1,029,154	990,247
Police Patrol	6,049,067	6,091,145	6,395,268	6,456,203
Criminal Investigation	2,196,836	2,240,697	2,317,345	2,251,897
Support Services	2,542,643	2,602,649	2,848,489	2,876,905
Total Police	11,726,102	11,921,484	12,590,256	12,575,252
ADMINISTRATION				
Administration	514,843	525,615	478,288	507,039
Emergency Management	308,615	324,775	310,859	352,601
Community Investment	152,150	150,850	153,650	189,850
Human Resources	429,085	441,784	471,914	543,945
Liability Insurance Division	448,364	488,149	550,656	597,941
Employee Health Services	5,200,000	5,759,500	6,446,487	7,252,125
Municipal Court	778,591	821,372	841,157	860,790
IT Division	1,802,757	2,294,336	2,133,199	2,742,048
Technology Replacement	230,000	220,000	622,000	100,000
City Secretary	400,887	417,941	447,787	465,224
Legal	199,844	187,744	199,845	176,745
City Council	58,912	67,870	62,570	61,865
Golf Course Club House	538,417	559,019	594,797	595,242
Golf Course Maintenance	983,889	930,508	984,028	954,989
Total Administration	12,046,354	13,189,463	14,297,237	15,400,404
FINANCE				
Accounting	796,117	823,495	852,144	857,123
Purchasing	226,036	243,712	252,031	257,569
Tax	409,905	450,897	471,541	515,613
Non-Departmental - GF	6,341,971	6,422,172	5,661,212	8,572,487
Utility Billing	755,677	780,902	826,992	772,715
Non-Departmental - UF	3,499,246	3,392,686	2,603,543	2,471,214
Total Finance	12,028,952	12,113,864	10,667,463	13,446,721
PLANNING & ENGINEERING				
Planning & Engineering	807,760	772,502	815,198	629,866
GIS Division	233,960	259,472	259,674	258,565
Inspection Services	937,052	923,154	950,261	988,517
Total Planning & Engineering	1,978,772	1,955,128	2,025,133	1,876,948

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2013-14	Adopted 2014-15	Adopted 2015-16	Adopted 2016-17
PARKS AND RECREATION				
Parks Maintenance	2,210,644	2,241,906	2,411,789	2,388,763
Recreation	729,219	717,537	806,931	922,721
Special Services	459,807	444,448	467,660	474,146
Administration	562,305	537,017	599,169	550,636
Total Parks and Recreation	3,961,975	3,940,908	4,285,549	4,336,266
PUBLIC WORKS				
Public Works Administration	373,697	362,429	367,979	494,575
Streets	2,565,695	2,549,095	2,590,454	2,714,256
Residential Solidwaste	2,319,782	2,491,197	2,599,310	2,580,484
Commercial Solidwaste	15,500	15,500	17,146	17,500
Vehicle Maintenance	1,169,983	1,148,108	1,170,667	1,161,976
Vehicle Replacement	1,983,345	1,981,991	1,629,350	1,429,598
La Porte Area Water Authority	1,138,431	1,129,481	1,149,726	1,391,802
Airport	145,091	47,496	63,806	186,773
Water Production	596,846	607,013	623,040	638,754
Water Distribution	973,646	962,309	994,069	1,009,300
Wastewater Collection	1,004,626	1,024,910	1,066,348	1,074,582
Wastewater Treatment	1,292,033	1,288,471	1,325,177	1,355,913
Total Public Works	13,578,675	13,608,000	13,597,072	14,055,513
MISCELLANEOUS				
Grant Fund	929,986	502,678	929,342	1,417,967
Street Maintenance Sales Tax Fund	1,422,000	795,000	1,895,000	1,605,313
Emergency Services District	950,920	1,322,638	1,372,053	1,302,632
Hotel/Motel	579,378	826,039	773,071	836,241
La Porte Development Corporation	1,351,133	1,418,611	1,147,143	2,631,181
Tax Increment Reinvestment Zone	2,850,080	2,807,737	2,514,956	6,309,824
General CIP	3,568,000	1,615,000	1,067,669	3,769,150
Utility CIP	1,168,000	1,175,000	1,080,000	1,040,000
Sewer Rehabilitation CIP	570,000	350,000	350,000	350,000
Drainage Improvement Fund	453,000	240,000	470,000	365,000
2010 C/O Bond CIP	1,711,847	280,000	-	-
2015 C/O Bond CIP	-	-	4,520,000	3,227,687
General Debt Service	3,859,125	4,358,723	4,190,493	3,913,706
Utility Debt Service	287,044	277,226	267,409	-
LPAWA Debt Service	688,650	691,838	692,850	326,400
Total Miscellaneous Funds	20,389,163	16,660,490	21,269,986	27,095,101
TOTAL ADOPTED BUDGET	**$ 80,273,798**	**$ 78,015,564**	**$ 83,535,150**	**$ 93,626,921**

General Fund – Five Year Forecast

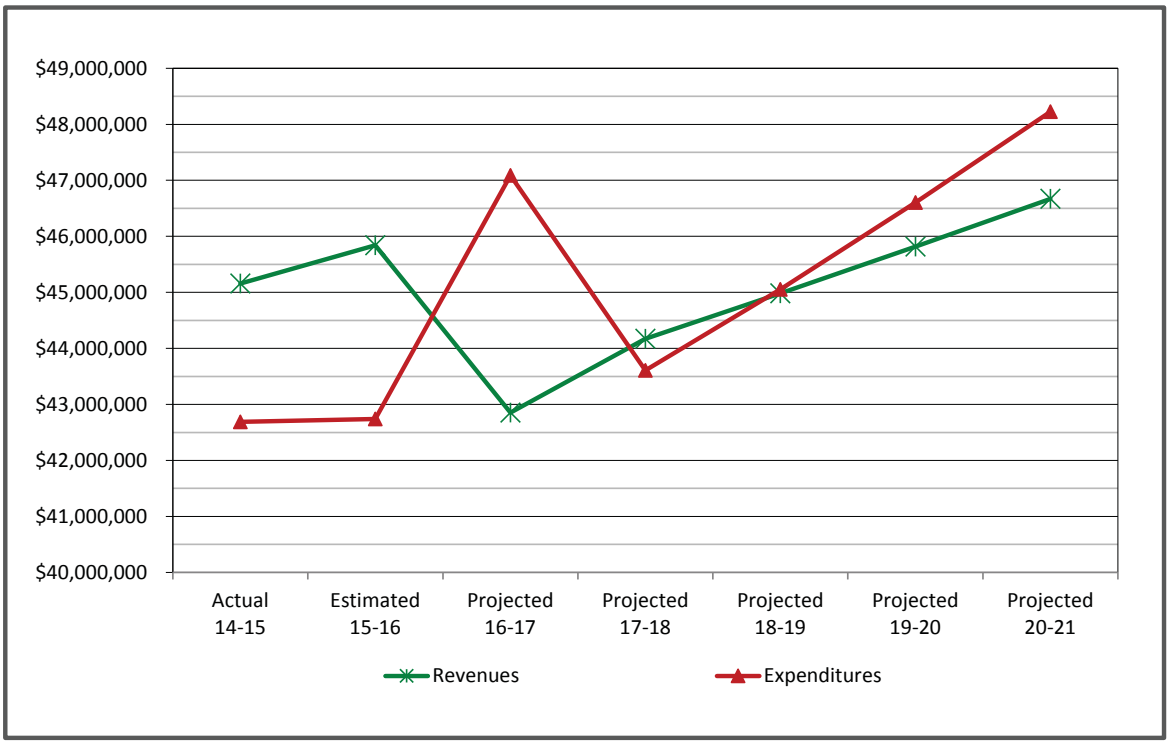
The City began preparing long range forecasts for the General Fund in 2006 and during that time the forecast projected challenging future budget outcomes as the growth in expenditures was projected to outpace growth in revenues. The forecast allowed the Administration, Finance and other City Departments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

The following chart outlines the City's five-year forecast of general fund revenues and expenditures for FY 2017 through FY 2021. The projections are based upon a series of conservative assumptions and can fluctuate if economic conditions change. The model does not reflect actions the City will take due to budget shortfalls; therefore, the model is utilized merely as a planning tool.

This forecast includes growth rate assumptions for revenue and expenditure growth rates based on the Consumer Price Index (CPI), historical trends, and anticipated growth in the tax base for the period FY 2017 though FY 2021. The City strives to maintain a balance between rising healthcare costs and the ever increasing cost of personnel services with cost containment and stringent financial controls. With the exception of the anticipated increases to the tax base due to new construction in the Industrial District, on average, revenues are projected to increase approximately 2-2.5% in each category; Expenditures are anticipated to grow 3% in supplies and services categories. However, healthcare and personnel services represent future challenges at 8% (for healthcare) and 4.5% average growth (for personnel services). The 2017 budget includes a planned drawdown of accumulated fund balance of $3.35 million for capital projects and a $2,000,000 for health insurance.

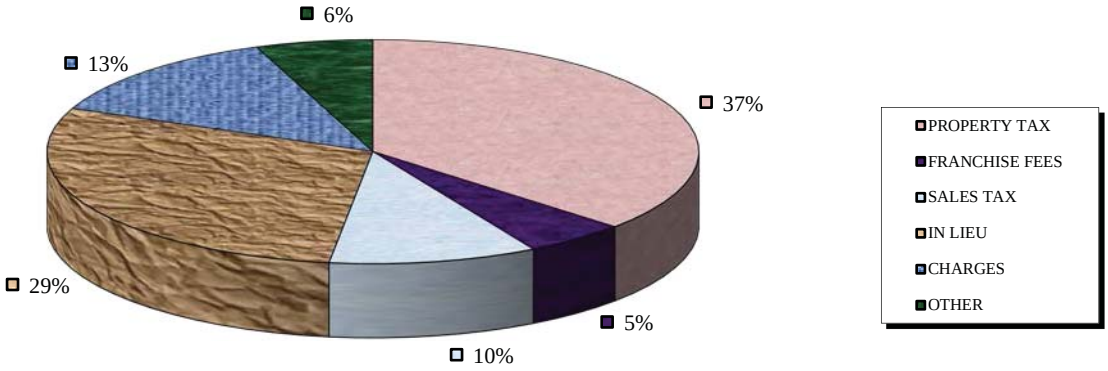
General Fund - Five Year Forcast (preliminary)
FY 2017 - FY 2021

	Actual 14-15	Estimated 15-16	Projected 16-17	Projected 17-18	Projected 18-19	Projected 19-20	Projected 20-21
General Property Taxes	$15,983,821	$16,275,223	$15,728,500	$16,121,713	$16,524,755	$16,937,874	$17,361,321
Franchise Fees	2,411,827	2,190,624	2,190,624	2,220,880	2,251,606	2,282,809	2,314,499
Sales Tax	4,978,626	4,700,000	4,425,000	4,535,625	4,649,016	4,765,241	4,884,372
Industrial Payments	12,269,152	14,377,588	12,500,000	13,151,212	13,282,724	13,415,551	13,549,707
Other Taxes	96,323	95,000	90,000	90,000	90,000	90,000	90,000
License & Permits	1,346,552	467,060	417,000	425,340	433,847	442,524	451,374
Fines & Forfeits	1,759,485	1,593,200	1,598,200	1,614,182	1,630,324	1,646,627	1,663,093
Charges for Services	4,234,870	4,236,664	4,009,282	4,089,468	4,171,257	4,254,682	4,339,776
Parks & Recreation	267,015	238,965	233,700	238,374	243,141	248,004	252,964
Recreation & Fitness Center	196,788	220,400	220,400	220,400	220,400	220,400	220,400
Golf Course	897,817	1,018,523	1,054,365	1,075,452	1,096,961	1,118,901	1,141,279
Intergovernmental	-	-	25,000	25,000	25,000	25,000	25,000
Miscellaneous	450,157	151,200	86,200	86,200	86,200	86,200	86,200
Operating Transfers	124,507	124,374	125,126	125,126	123,164	124,734	126,339
Interest Income	140,227	150,000	150,000	153,000	156,060	159,181	162,365
Total Revenues	45,157,167	45,838,821	42,853,397	44,171,972	44,984,456	45,817,729	46,668,688
Personnel Services	27,162,031	27,621,617	29,160,779	30,461,720	31,534,474	32,704,822	33,933,383
Supplies	1,545,396	1,617,144	1,790,985	1,844,715	1,900,056	1,957,058	2,015,769
Services and Charges	9,136,181	9,996,227	10,205,335	10,477,495	10,783,570	11,098,827	11,423,542
Capital Outlay	29,813	369,693	165,150	100,000	100,000	100,000	100,000
Transfers	4,815,084	3,133,582	5,766,878	725,216	733,720	742,394	751,242
Total Expenditures	42,688,505	42,738,263	47,089,127	43,609,145	45,051,820	46,603,101	48,223,936
Surplus/(Deficit)	$ 2,468,662	$ 3,100,558	$ (4,235,730)	$ 562,827	$ (67,364)	$ (785,373)	$ (1,555,248)
Surplus/(Deficit) as Percentage of Operating Budget	6%	7%	-9%	1%	0%	-2%	-3%



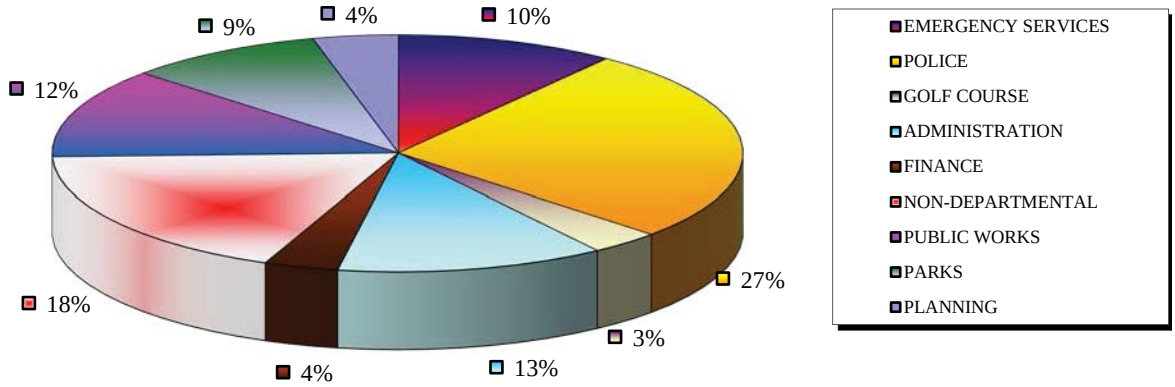
GENERAL FUND

GENERAL FUND SOURCES
FISCAL YEAR 2016-17



THIS GRAPH ILLUSTRATES PROJECTED REVENUES
FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2016-17.

GENERAL FUND USES
FISCAL YEAR 2016-17



THIS GRAPH REPRESENTS EACH DEPARTMENTS
SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2016-17.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Projected 2016-17	Percent Change
General Property Taxes	$ 15,983,821	$ 15,828,500	$ 16,275,223	$ 15,728,500	-0.63%
Franchise Fees	2,411,827	2,195,624	2,190,624	2,190,624	-0.23%
Sales Taxes	4,978,626	4,868,750	4,700,000	4,425,000	-9.11%
Industrial Payments	12,269,152	12,436,672	14,377,588	12,500,000	0.51%
Other Taxes	96,323	90,000	95,000	90,000	0.00%
Licenses & Permits	1,346,552	446,525	467,060	417,000	-6.61%
Fines Forfeits	1,759,468	1,603,823	1,593,200	1,598,200	-0.35%
Charges for Services	4,234,870	4,184,144	4,236,664	4,009,282	-4.18%
Parks & Recreation	267,015	215,000	238,965	233,700	8.70%
Recreation & Fitness	196,788	220,400	220,400	220,400	0.00%
Golf Course	897,817	1,002,585	1,018,523	1,054,365	5.16%
Intergovernmental	-	-	-	25,000	
Miscellaneous	450,157	38,000	151,200	86,200	126.84%
Operating Transfers	124,507	124,374	124,374	125,126	0.60%
Interest	140,227	80,000	150,000	150,000	87.50%
Total Revenues	**$ 45,157,150**	**$ 43,334,397**	**$ 45,838,821**	**$ 42,853,397**	**-1.11%**

Expenditures:	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Projected 2016-17	Percent Change
Emergency Services	$ 4,634,931	$ 4,881,704	$ 4,832,903	$ 4,840,716	-0.84%
Police	11,770,238	12,594,725	12,286,145	12,575,252	-0.15%
Golf Course	1,460,817	1,578,825	1,562,225	1,550,231	-1.81%
Administration	5,265,927	5,196,763	5,134,733	5,900,107	13.53%
Finance	1,492,962	1,565,716	1,577,748	1,630,305	4.13%
Non-Departmental	6,739,432	5,518,853	5,518,728	8,572,487	55.33%
Public Works	5,301,534	5,592,889	5,421,090	5,806,815	3.82%
Parks	4,202,318	4,400,521	4,324,161	4,336,266	-1.46%
Planning	1,705,773	2,206,293	2,080,530	1,876,948	-14.93%
Total Expenditures	**$ 42,573,932**	**$ 43,536,289**	**$ 42,738,263**	**$ 47,089,127**	8.16%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Projected 2016-17	Percent Change
Water Revenue	$ 4,831,927	$ 4,371,300	$ 4,681,500	$ 4,681,500	7.10%
Sewer Revenue	3,515,873	3,194,900	3,407,400	3,407,400	6.65%
Operating Transfers	331,661	1,000,000	1,000,000	-	-100.00%
Interest	1,883	1,500	2,500	2,500	66.67%
Other Revenue	35,302	6,500	6,500	6,500	0.00%
Total Revenue	**$ 8,716,646**	**$ 8,574,200**	**$ 9,097,900**	**$ 8,097,900**	-5.56%
Expenses:					
Water Production	$ 613,743	$ 623,040	$ 609,292	$ 638,754	2.52%
Water Distribution	946,039	994,069	931,303	1,009,300	1.53%
Wastewater Collection	1,056,220	1,066,348	977,020	1,074,582	0.77%
Wastewater Treatment	1,272,668	1,345,677	1,275,048	1,355,913	0.76%
Utility Billing	767,624	832,112	782,389	772,715	-7.14%
Non Departmental	3,334,065	2,592,543	2,592,048	2,471,214	-4.68%
Total Expenses	**$ 7,990,359**	**$ 7,453,789**	**$ 7,167,100**	**$ 7,322,478**	-1.76%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Projected 2016-17	Percent Change
Charges for Services	3,139,736	3,591,529	3,591,529	3,546,486	-1.25%
Employee Health Services	5,312,912	5,106,529	5,127,139	5,181,665	1.47%
Operating Transfers	1,995,609	696,352	696,352	2,481,648	256.38%
Interest	20,316	9,000	16,000	15,000	66.67%
Total Revenue	**$ 10,468,573**	**$ 9,403,410**	**$ 9,431,020**	**$ 11,224,799**	19.37%
Expenses:					
Motor Pool Fund	$ 3,108,673	$ 3,494,761	$ 3,435,451	$ 2,591,574	-25.84%
Insurance Fund	6,067,443	6,997,143	7,431,938	7,850,066	12.19%
Technology Fund	205,076	622,000	504,871	100,000	-83.92%
Total Expenses	**$ 9,381,192**	**$ 11,113,904**	**$ 11,372,260**	**$ 10,541,640**	-5.15%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

ENTERPRISE FUNDS

Revenues:	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Projected 2016-17	Percent Change
Charges for Services	$ 1,165,958	$ 1,280,121	$ 1,165,648	$ 1,468,528	14.72%
Other Financing Sources	96,086	95,606	95,604	126,359	32.17%
Interest	14,018	5,700	11,000	11,000	92.98%
Total Revenue	**$ 1,276,062**	**$ 1,381,427**	**$ 1,272,252**	**$ 1,605,887**	16.25%
Expenses:					
Airport Operating	62,790	63,806	64,398	106,773	67.34%
La Porte Area Water Authority	1,216,894	1,178,158	1,011,502	1,391,802	18.13%
Total Expenses	**$ 1,279,684**	**$ 1,241,964**	**$ 1,075,900**	**$ 1,498,575**	20.66%

SPECIAL REVENUE FUNDS

Revenues:	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Projected 2016-17	Percent Change
Sales Tax	$ 4,967,295	$ 4,868,751	$ 4,700,000	$ 4,425,000	-9.11%
Hotel/Motel Occupancy Taxes	701,619	650,000	635,000	650,000	0.00%
Fines & Forfeits	193,939	108,000	108,000	115,500	6.94%
Charges for Services	710,354	4,000	4,000	4,000	0.00%
Grant Revenue	3,207,995	531,593	531,593	883,750	66.25%
Miscellaneous	26,000	850	850	850	0.00%
Operating Transfers	177,550	-	-	-	0.00%
Interest	26,565	8,800	20,200	14,000	59.09%
Total Revenue	**$ 10,011,317**	**$ 6,171,994**	**$ 5,999,643**	**$ 6,093,100**	-1.28%
Expenses:					
Grant Fund	$ 411,560	$ 929,342	$ 929,342	$ 1,417,967	52.58%
Street Maintenance Sales Tax	981,973	1,895,000	1,996,596	1,605,313	-15.29%
Emergency Services District	951,606	1,446,787	1,667,484	1,302,632	-9.96%
Hotel/Motel Occupancy Tax	785,912	790,696	857,003	836,241	5.76%
Section 4B Sales Tax	1,443,415	1,162,143	1,451,944	2,631,181	126.41%
Total Expenses	**$ 4,574,466**	**$ 6,223,968**	**$ 6,902,369**	**$ 7,793,334**	25.21%

CITY OF LA PORTE
PERSONNEL SUMMARY - ALL FUNDS

	Approved 2014-15	Approved 2015-16	Approved 2016-17
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	2.75	2.70	2.50
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	3.00
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	8.50	8.50	8.50
Tax Office	3.50	3.50	3.50
Public Works	4.00	4.00	5.20
Streets	26.50	26.50	27.75
Residential Solid Waste	22.50	22.50	22.75
Parks Maintenance	23.00	23.00	25.00
Recreation	5.00	5.00	5.00
Special Services	6.00	6.00	6.00
Parks Administration	7.00	7.00	6.25
Planning & Engineering	8.00	8.00	6.00
GIS Division	2.00	2.00	2.00
Inspections	11.00	11.00	11.00
Water Production	4.250	4.250	4.325
Water Distribution	11.750	11.750	11.825
Wastewater Collection	10.750	10.750	10.825
Wastewater Treatment	9.250	9.250	9.325
Utility Billing	9.00	9.00	9.00
Airport	0.50	0.50	0.50
Liability Insurance	-	-	1.00
Vehicle Maintenance	11.50	11.50	11.50
Emergency Services District	1.00	1.00	1.00
Hotel/Motel	1.25	1.30	1.25
Economic Development	0.75	1.00	1.00
Totals	380.75	382.00	386.00

CITY OF LA PORTE
PERSONNEL SUMMARY - ALL FUNDS

	Approved 2014-15	Approved 2015-16	Approved 2016-17
PART-TIME POSITIONS			
Fire Suppression	3.00	3.00	3.00
Emergency Medical Services	3.00	3.00	3.00
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	20.00
Special Services	2.00	2.00	2.00
Parks Administration	3.00	3.00	3.00
Golf Course Club House	8.00	8.00	8.00
Golf Course Maintenance	-	-	-
	45.00	45.00	47.00
Recap:			
Full Time	380.75	382.00	386.00
Part Time	45.00	45.00	47.00
Total	425.75	427.00	433.00

CITY OF LA PORTE
SCHEDULE OF CAPITAL
FY 2016-17

FUND	DESCRIPTION	AMOUNT
General Fund	Replace Carpet in Dispatch Supervisors Office, Support Service & CID Office	$ 6,800
General Fund	Upgrade Cost - (4) Charges to Tahoes	40,600
General Fund	Greens Roller	14,000
General Fund	Replace - Truck Mount Mosquito Fogger	11,500
General Fund	Additional - Pavement Crack Router	9,750
General Fund	Rehabilitate Signals on Broadway	25,000
General Fund	Exterior Building Cleaning RFC & Five Points - Chemical Cleaning Low Pressure - 2 x Per year	7,500
General Fund	RFC Pool Plaster - Plaster is Thine & Discolored	17,500
General Fund	Holiday Lighting Decorations	12,500
General Fund	Gym Curtain - Separate Open Gym from Organized Classes	15,000
General Fund	Fitness Center Resettable Locker needed for Phone and Key Safety	5,000
Utility Fund	Water Taps	7,000
Utility Fund	Sewer Taps	30,000
Utility Fund	Fence at Plant 5	6,000
Utility Fund	Electric Motor & Controls - Pump Replacement	16,000
Utility Fund	Sewer Taps	1,500
Utility Fund	A/C Unit for Main Office Building	7,000
Utility Fund	Replace - Sludge Transfer Pump (Over 14 Yrs Old)	28,000
Utility Fund	Replace - Polymer Pump (Over 14 Yrs Old)	11,000
Utiltiy CIP Fund	Bayshore Park Subdivision (Seabreeze & Park St) W&S Relocation	250,000
Utiltiy CIP Fund	In-House Water Line Replacement	45,000
Utiltiy CIP Fund	Valve Replacement Program (in-house)	25,000
Utiltiy CIP Fund	Return Activated Sludge Pump Replacement	50,000
Utiltiy CIP Fund	Lift Station Improvements	35,000
Utiltiy CIP Fund	Commercial Water Meter Replacement	50,000
Utiltiy CIP Fund	Clarifier Drive Replacement	100,000
Utiltiy CIP Fund	Design S. Broadway Sanitary Sewer Replacement	60,000
Utiltiy CIP Fund	Digester Aeration Piping Replacement	135,000
Utiltiy CIP Fund	Meter Replacement Program (Residential)	250,000
Vehicle Replacement Fund	2009 F450 AMB Cab & Chasis	79,974
Vehicle Replacement Fund	2011 Ford Police Interceptor	29,187
Vehicle Replacement Fund	2009 Ford Police Interceptor	37,987
Vehicle Replacement Fund	2010 Ford Police Interceptor	37,987
Vehicle Replacement Fund	2010 Ford Police Interceptor	37,987
Vehicle Replacement Fund	2009 Ford Police Interceptor	37,987
Vehicle Replacement Fund	2010 Ford Fusion	19,504

FUND	DESCRIPTION	AMOUNT
Vehicle Replacement Fund	2011 Ford Fusion	19,504
Vehicle Replacement Fund	2007 Ford 1/2 Ton Pickup	17,548
Vehicle Replacement Fund	2010 Ford Expedition	32,258
Vehicle Replacement Fund	2008 Chevy Impala Interceptor	37,987
Vehicle Replacement Fund	2011 Spreader	4,403
Vehicle Replacement Fund	2011 326 Z-Turn	10,608
Vehicle Replacement Fund	2012 326 Z-Turn	10,610
Vehicle Replacement Fund	2013 326 Z-Turn	10,610
Vehicle Replacement Fund	2011 Core Harvester	6,682
Vehicle Replacement Fund	2011 Truckster	21,385
Vehicle Replacement Fund	2011 Fairway Mower	44,876
Vehicle Replacement Fund	2011 Fairway Mower	44,883
Vehicle Replacement Fund	2004 Fairway Aerator	8,055
Vehicle Replacement Fund	2005 John Deere Truckster/Sprayer Combo	23,120
Vehicle Replacement Fund	2005 John Deere 200 gal. Sprayer	9,331
Vehicle Replacement Fund	2011 Greens Mower	33,451
Vehicle Replacement Fund	2001 Aerway Turf Slicer	9,392
Vehicle Replacement Fund	2017 Pickup Truck	18,655
Vehicle Replacement Fund	Concrete Mixer	228,000
Vehicle Replacement Fund	2006 Chevy 1 Ton 9Ft Flat Bed	31,546
Vehicle Replacement Fund	2004 GMC Dump Truck	91,561
Vehicle Replacement Fund	2004 Ford 750 Dump Truck	92,445
Vehicle Replacement Fund	2004 Chevy 1/2 Ton Pickup w/Lift	21,288
Vehicle Replacement Fund	2005 Ford 1 Ton With Service Body	32,417
Vehicle Replacement Fund	2006 Chevy 1 Ton With Service Body	31,922
Vehicle Replacement Fund	2004 Chevy 1/2 Ton Pickup	17,093
Vehicle Replacement Fund	2009 Kubota Z-Turn 326P	14,104
Vehicle Replacement Fund	2010 Kubota Z-Turn 326P	14,104
Vehicle Replacement Fund	2006 Aero Elite Passenger Bus	91,660
Vehicle Replacement Fund	2002 Chevy 1/2 Ton Pickup	17,287
Vehicle Replacement Fund	2008 Chevy 1 Ton With Service Body	33,690
Vehicle Replacement Fund	2008 Chevy 1 Ton With Service Body	30,412
Vehicle Replacement Fund	2005 Ford 1/2 Ton Pcikup	18,654
Vehicle Replacement Fund	2004 Ford Escape	19,444
Airport Fund	AWOS IV	50,000
Airport Fund	Runway, Taxi, Tie Down Rehabilitation Design	30,000
General CIP Fund	Demolition of former Texas Parks & Wildlife Building	40,700
General CIP Fund	Glen Meadows Parks Shade Stucture	22,150
General CIP Fund	Original City Hall Renovations	29,100
General CIP Fund	City Hall Renovations	70,000
General CIP Fund	Parking Lot Resurfacing at Lomax Park	120,000

FUND	DESCRIPTION	AMOUNT
General CIP Fund	Park Replacement	100,000
General CIP Fund	Restroom/Pavilion at Five Points	400,000
General CIP Fund	Parking Spaces at Pecan Park	350,000
General CIP Fund	Police Department HVAC Replacement	150,000
General CIP Fund	Golf Maintenance Building Improvements	27,000
General CIP Fund	Fairmont Parkway Signalization Project	1,500,000
General CIP Fund	Drainage Interconnnect at Lakes at Fairmont Green	250,000
General CIP Fund	Fencing at Golf Course	250,000
General CIP Fund	Fencing on Spencer Highway	340,200
General CIP Fund	Community Coop Program	20,000
La Porte Area Water Authority	Participate With IT Department Security Camera Replacement	10,000
Sewer Rehabilitation Fund	Sanitary Sewer Rehabilitation	350,000
Drainage Fund	TV Inspection of Storm Sewer System	20,000
Drainage Fund	Drainage Study at the Airport	15,000
Drainage Fund	Browning and Golden Drainage Improvements	330,000
Technology Fund	Router/Switch Upgrade	100,000
Street Maintenance Fund	Street Inspection Rating Update	28,000
Street Maintenance Fund	Handicap Ramp and Sidewalk Replacement	300,000
Street Maintenance Fund	Asphalt Street Surfacing	700,000
Street Maintenance Fund	Concrete Repair (Small Sections)	200,000
Street Maintenance Fund	Concrete Repair (Slab Jacking)	40,000
Street Maintenance Fund	Street Repair Material (in-house)	50,000
Street Maintenance Fund	Pinebluff Subdivision Improvements	207,313
Street Maintenance Fund	Streets/Drainage Contingency	80,000
Emergency Services District	Escape Pack	10,000
Emergency Services District	Rescue Boats	25,000
Emergency Services District	Communications	40,000
Emergency Services District	Additional - Stryker Power COT/Stretcher	25,000
Emergency Services District	Replace - Lucas Chest Compression Device	18,000
Emergency Services District	Replace - 12 Lead/EKG Defibrillator Monitor	45,000
Emergency Services District	Replace - Frazerbilt Type 1 14' Ambulance	200,000
2015 CO Bond Fund	Pinebluff Subdivision Improvements	1,792,687
2015 CO Bond Fund	Coupland Drive Improvements	1,110,000
2015 CO Bond Fund	Design for Drainage Improvements (6th St/N Madison & W. Main)	150,000
2015 CO Bond Fund	Design Somerton Improvements	150,000
	TOTAL CAPITAL ITEMS	**12,446,398**

City of La Porte
General Fund (001) Summary

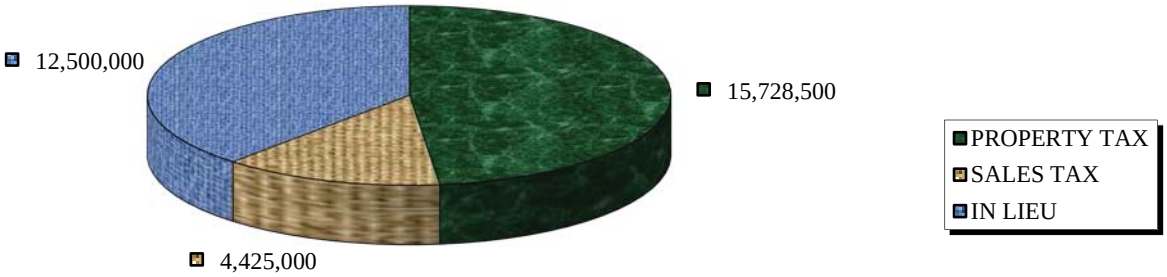
Beginning Fund Balance 9/30/15		$ 32,216,550
Plus Estimated 15-16 Revenues		45,838,821
Less Estimated 15-16 Expenditures		42,738,263
Reserve for Utility System Improvements		2,000,000
Estimated Fund Balance 9/30/16		33,317,108
Plus 16-17 Revenues:		
General Property Taxes	15,728,500	
Franchise Fees	2,190,624	
Sales Tax	4,425,000	
Industrial Payments	12,500,000	
Other Taxes	90,000	
License & Permits	417,000	
Fines & Forfeits	1,598,200	
Charges for Services	4,009,282	
Parks & Recreation	233,700	
Recreation & Fitness Center	220,400	
Golf Course	1,054,365	
Intergovernmental	25,000	
Miscellaneous	86,200	
Operating Transfers	125,126	
Interest Income	150,000	
Total Revenues		42,853,397
Equals Total Resources		76,170,505
Less 16-17 Expenditures:		
Emergency Services	4,840,716	
Police	12,575,252	
Golf Course	1,550,231	
Administration	5,900,107	
Finance	1,630,305	
Non-Departmental	8,572,487	
Public Works	5,806,815	
Parks	4,336,266	
Planning	1,876,948	
Total Expenditures		47,089,127
Ending Fund Balance 9/30/17		$ 29,081,378

	Estimated 2015-16	Projected 2016-17
Revenues	$ 45,838,821	$ 42,853,397
Expenditures	42,738,263	47,089,127
Revenues over Expenditures	$ 3,100,558	$ (4,235,730)

Targeted Reserve- 120 days of expenditures
Estimated days - 225 days
Goal: $15,481,357
1 Day = $129,011

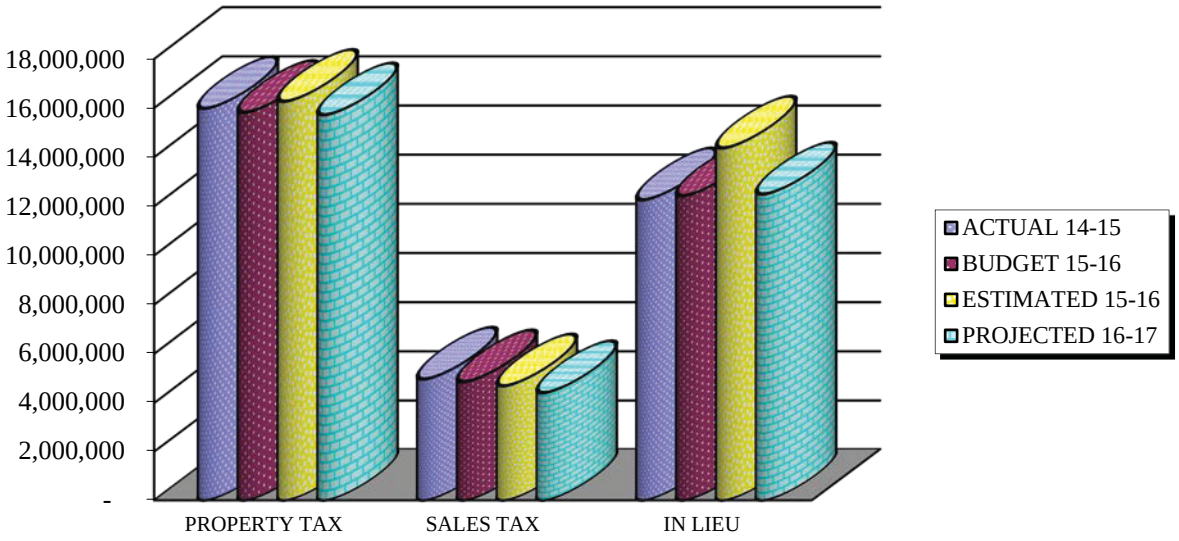
TAX REVENUE

2016-2017 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES
FOR THE GENERAL FUND.

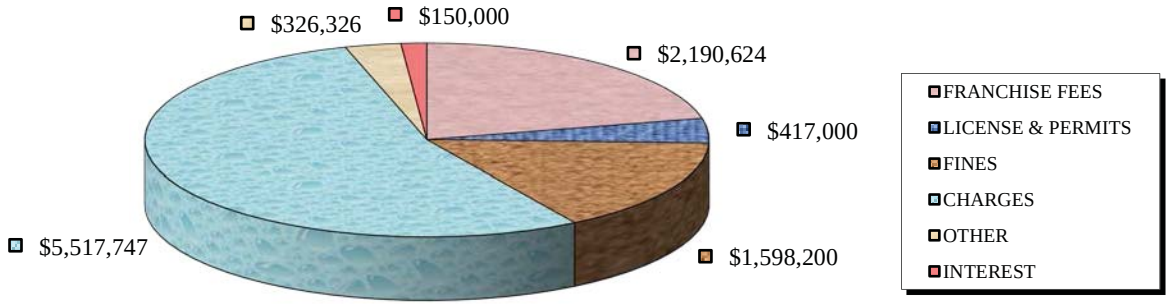
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF
REVENUE DERIVED THROUGH TAXATION.

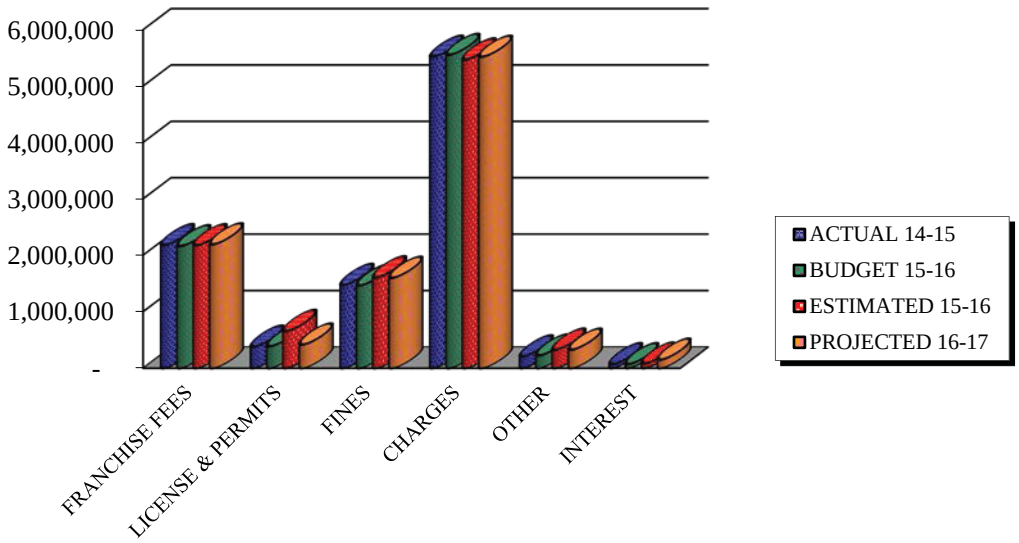
NON-TAX REVENUE

2016-2017 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 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
General Property Taxes:					
401.01-00	Current Property Taxes	$ 15,761,766	$ 15,600,000	$ 16,000,000	$ 15,500,000
401.02-00	Delinquent Taxes	57,216	68,000	85,000	68,000
401.03-00	Tax Penalty and Interest	84,687	75,000	75,000	75,000
401.05-00	Delinquent Tax Pen and Int	55,789	60,000	60,000	60,000
401.15-00	Rendition Penalty	24,363	25,500	55,223	25,500
General Property Taxes Subtotal		15,983,821	15,828,500	16,275,223	15,728,500
Franchise Fees:					
402.01-00	Franchise/Electrical	1,393,817	1,270,624	1,270,624	1,270,624
402.02-00	Franchise/Gas	137,470	150,000	150,000	150,000
402.03-00	Franchise/Telephone	193,540	300,000	300,000	300,000
402.04-00	Franchise/Cable TV	603,020	385,000	385,000	385,000
402.05-00	Franchise/Commercial Solidwaste	83,980	90,000	85,000	85,000
Franchise Fees Subtotal		2,411,827	2,195,624	2,190,624	2,190,624
Sales Taxes:					
403.01-00	Sales Tax	4,978,626	4,868,750	4,700,000	4,425,000
Sales Taxes Subtotal		4,978,626	4,868,750	4,700,000	4,425,000
Industrial Payments:					
404.01-00	Industrial Payments	12,269,152	12,436,672	14,377,588	12,500,000
Industrial Payments Subtotal		12,269,152	12,436,672	14,377,588	12,500,000
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	96,305	90,000	95,000	90,000
405.02-00	Bingo Taxes	18	-	-	-
Other Taxes Subtotal		96,323	90,000	95,000	90,000
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	8,246	7,850	7,850	7,850
406.02-00	Building Permits	754,427	230,000	235,000	200,000
406.03-00	Animal Licenses	570	1,050	1,050	1,050
406.05-00	Electrical Permits	32,005	16,000	18,000	17,000
406.06-00	Game Room Licenses	4,644	4,000	5,000	5,000
406.07-00	Plumbing Permits	24,485	16,000	16,500	16,100
406.08-00	Mobile Home Park Licenses	380	325	325	325
406.09-00	Wrecker Permits	1,725	1,725	1,725	1,725
406.10-00	Heating and A/C Permits	69,286	20,000	30,500	25,000
406.12-00	Misc Licenses, Permits & Fees	10,151	5,500	10,000	9,500
406.13-00	Demolishing Permits	2,100	1,900	1,975	1,700
406.14-00	Sign Permits	5,839	2,500	2,510	2,600
406.15-00	Pool Permits	6,285	3,000	5,000	4,800
406.17-00	Pipeline Application Permits	1,000	4,000	2,000	2,000
406.18-00	Filing Fees	350	-	625	-
406.19-00	Alarm Permits	42,623	35,000	35,000	35,000
406.20-00	Fill Dirt Permits	5,344	3,075	700	650
406.21-00	Re-Inspection Fees	945	1,000	1,000	1,000
406.22-00	Plan Review Fees	369,847	80,000	81,000	75,000
406.23-00	Private Ambulance License	-	4,500	4,500	4,500
406-24-00	Driveway Tie-In Fees	3,200	2,000	2,200	2,100
406.25-00	Storm Water Permits	3,000	7,000	4,500	4,000
406.26-00	Group Care Facilities	100	100	100	100
Licenses & Permits Subtotal		1,346,552	446,525	467,060	417,000

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Fines & Forfeits:					
407.01-00	Pound Fines	4,700	10,000	5,000	10,000
407.04-00	Oper & Chauff Licenses	18	-		
407.06-00	Contrib to Victims of Crime	29	-	-	-
407.08-00	Municipal Court Fines	851,016	840,000	840,000	840,000
407.09-00	Warrant Fees	107,349	110,000	100,000	100,000
407.13-00	Administrative Fee	539,236	416,423	430,000	430,000
407.15-00	Arrest Fee	47,131	40,000	40,000	40,000
407.16-00	Police Accident Reports	2,668	2,000	2,000	2,000
407.19-00	TxDOT Program Fines	37,198	43,000	25,000	25,000
407.21-00	Consolidated Court Costs	40,912	15,000	15,000	15,000
407.24-00	Time Payment Fee	16,197	15,000	15,000	15,000
407.26-00	Seat Belt Fines	3,651	2,500	1,300	1,300
407.29-00	State Traffic Fee	11,100	4,000	4,000	4,000
407.31-00	Weight Violation Fines	77,301	90,000	100,000	100,000
407.32-00	DPS - Local	5,550	5,500	5,000	5,000
407.36-00	State Juror Fee	4,089	1,500	1,500	1,500
407.38-00	Indigent Defense Fund	2,042	800	800	800
407.39-00	Civil Justice Fee Court	67	100	100	100
407.41-00	Truancy Prev & Diversion	9,214	8,000	8,500	8,500
Fines & Forfeits Subtotal		1,759,468	1,603,823	1,593,200	1,598,200
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	6,000	9,000	3,000	3,000
408.01-03	Commercial Solid Waste	15,153	12,500	15,000	15,000
408.01-04	Residential Solid Waste	2,232,777	2,215,000	2,230,000	2,230,000
408.01-05	Use of City Equip, Mat, Lab	517	550	550	550
408.01-06	Rezoning Fees	5,700	1,800	1,500	1,200
408.01-07	Tax Certificates	1,120	600	600	600
408.01-09	Tax Billing Fees	170,176	268,671	268,671	-
408.01-11	Lease of Fire Training Facility	28,250	40,000	40,000	40,000
408.01-12	Contract Fire Protection	173,224	164,530	164,530	164,530
408.01-15	Document Reproduction	269	450	300	300
408.01-16	NSF Service Charges	181	300	250	250
408.01-17	Police Teletype/Dispatching	74,444	69,658	69,658	69,658
408.01-18	Pipeline Assessments	61,600	52,000	60,000	60,000
408.01-19	EMS Contract Revenue	325,427	248,000	250,000	250,000
408.01-20	EMS Patient Revenue	700,297	600,000	630,000	630,000
408.01-21	Recycling	13,141	20,000	15,000	15,000
408.01-22	Mowing & Demolition	73,963	85,000	66,000	70,000
408.01-23	Sale of Garbage Bags	14,325	9,000	10,000	10,000
408.01-36	Outstanding Tax Report	7,800	7,800	7,800	7,800
408.01-37	Police Services (LPISD)	328,504	358,935	391,755	409,344
408.01-40	Election Fees	-	20,000	-	20,000
408.01-42	Donation Park Beautification	335	350	350	350
408.01-47	Contract Court Services	1,667	-	11,700	11,700
Charges for Services Subtotal		4,234,870	4,184,144	4,236,664	4,009,282
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	16,792	20,000	20,000	20,000
408.02-02	Wave Pool Concessions	1,750	2,000	4,000	-
408.02-03	Wave Pool Admissions	120,684	95,000	100,000	100,000
408.02-04	Aquatic Facility Rental	30,575	25,000	30,000	30,000
408.02-05	Aquatic Memberships	1,756	2,000	2,000	2,000
408.02-07	Special Events	-	-	1,265	-
408.02-09	General Programs/Camps	11,268	1,000	1,200	1,200
408.02-10	Youth Sports	6,255	3,000	6,000	6,000
408.02-11	Triathalon	17,412	12,000	12,000	12,000
408.02-13	Recreation Center Rental	30,014	28,000	30,000	30,000
408.02-14	Athletic Complex	7,073	11,000	9,000	9,000
408.02-15	Rodeo Arena Rental	8,210	1,500	8,000	8,000
408.02-16	Sport Camps	2,140	2,000	2,000	2,000
408.02-19	Parks/Recreation Misc	1,635	1,500	1,500	1,500
408.02-22	Special Olympics (Sport)	11,451	11,000	12,000	12,000
Parks & Recreation Subtotal		267,015	215,000	238,965	233,700

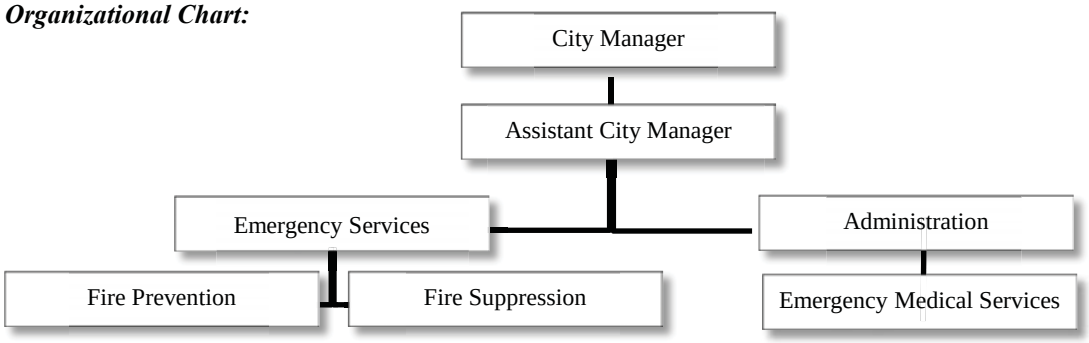
City of La Porte
General Fund (001)
Statement of Revenues, Continued

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	170,931	200,000	200,000	200,000
408.03-02	Recreation Center Walk-ins	17,657	20,000	20,000	20,000
408.03-03	Recreation Center Class Fees	8,200	400	400	400
Recreation & Fitness Subtotal		196,788	220,400	220,400	220,400
Golf Course:					
408.07-01	Green Fees	446,171	518,655	552,452	574,760
408.07-08	Cart Fees	324,319	350,730	342,989	346,055
408.07-12	Resident Membership	8,315	10,000	6,900	6,900
408.07-13	Non-Resident Membership	67,435	62,000	67,600	72,800
408.07-14	Senior Membership	15,177	13,000	11,400	11,400
408.07-16	Concession Commissions	31,200	31,200	31,200	31,200
408.07-17	Resident Family Membership	1,640	4,000	1,600	2,400
408.07-18	Non-Resident Family Membership	3,560	4,000	3,000	2,850
408.07-34	Sponsor Donations	-	8,000	382	5,000
408.07-36	Summer Memberships	-	1,000	1,000	1,000
Golf Course		897,817	1,002,585	1,018,523	1,054,365
Intergovernmental:					
409.03-00	Emergency Services Grants	-	-	-	25,000
Intergovernmental Subtotal		-	-	-	25,000
Miscellaneous:					
410.01-00	Miscellaneous Revenue	238,098	35,000	150,000	85,000
410.07-00	Donations	1,205	3,000	1,200	1,200
410.10-00	Insurance Recoveries	210,854	-	-	-
Miscellaneous Subtotal		450,157	38,000	151,200	86,200
Operating Transfers:					
480.01-16	Admin Trans from LPAWA Fund	67,007	66,874	66,874	67,626
480-01-26	Admin Trans from Hotel/Motel	57,500	57,500	57,500	57,500
Operating Transfers Subtotal		124,507	124,374	124,374	125,126
Interest:					
483.01-00	Interest Income	140,227	80,000	150,000	150,000
Interest Subtotal		140,227	80,000	150,000	150,000
Total General Fund Revenue		$ 45,157,150	$ 43,334,397	$ 45,838,821	$ 42,853,397

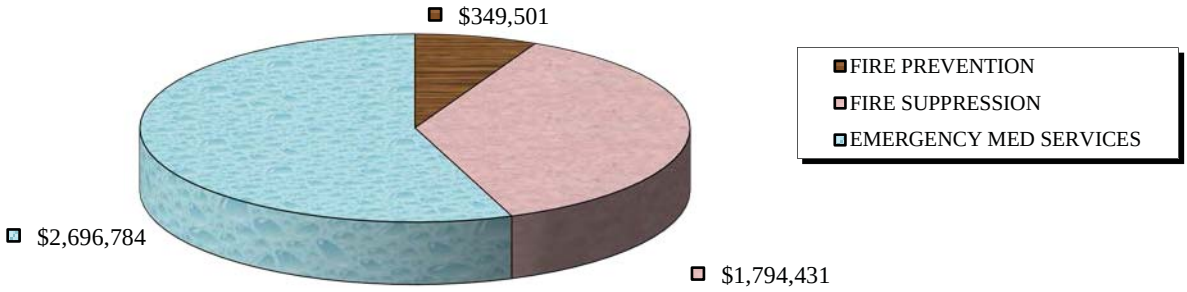
Emergency Services Department
FY 16-17

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.

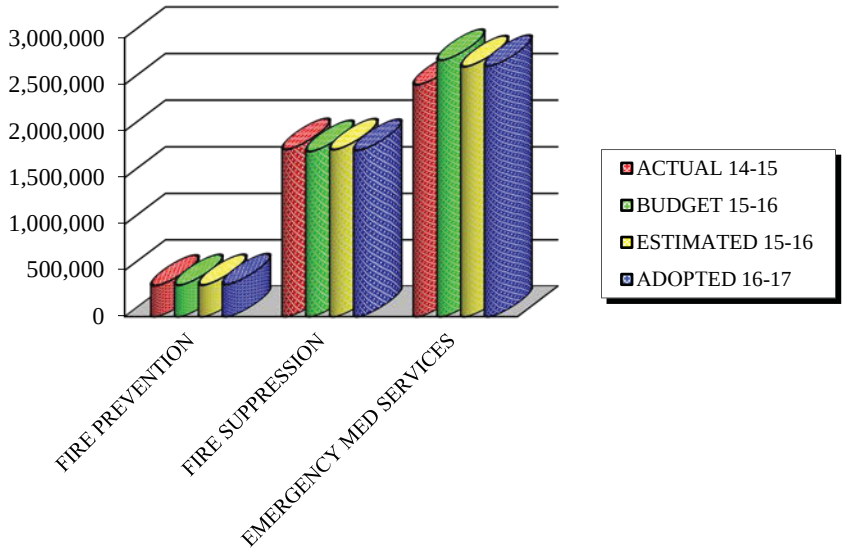
Organizational Chart:



Share of General Fund Budget: 10%



Four Year Comparison by Division:



Emergency Services Department
Fiscal Year 2016-17

Summary:

The Emergency Services Department is responsible for providing the community with all aspects of Fire Protection Services, Fire Suppression and 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 emergency medical treatment operations. 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 five certified, fully stocked, Mobile Intensive Care Units.

Department Summary by Division:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Fire Prevention	$ 334,824	$ 340,507	$ 341,402	$ 349,501	2.64%
Fire Suppression	1,803,216	1,782,187	1,800,745	1,794,431	0.69%
Emergency Medical Services	2,496,891	2,759,010	2,690,756	2,696,784	-2.26%
Department Total	$ 4,634,931	$ 4,881,704	$ 4,832,903	$ 4,840,716	-0.84%

Department Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 4,066,479	$ 4,203,495	$ 4,186,920	$ 4,264,067	1.44%
Supplies	195,375	221,561	197,474	180,260	-18.64%
Services & Charges	373,077	409,948	401,809	396,389	-3.31%
Capital Outlay	-	46,700	46,700	-	0.00%
Department Total	$ 4,634,931	$ 4,881,704	$ 4,832,903	$ 4,840,716	-0.84%

Emergency Services Department
FY 16-17

Fire Prevention Division

Goals:

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

Objectives:

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

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
% occupied businesses inspected			
Number of smoke detectors distributed			
Turnover rate (excluding retirements)			

Emergency Services Department
Fiscal Year 2016-17

Fire Prevention Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 315,977	$ 317,399	$ 320,409	$ 329,054	3.67%
Supplies	11,487	8,118	6,676	8,009	-1.34%
Services & Charges	7,360	14,990	14,317	12,438	-17.02%
Division Total	$ 334,824	$ 340,507	$ 341,402	$ 349,501	2.64%

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 2014-15	Approved 2015-16	Approved 2016-17
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	1	1	1
Secretary I	1	1	1
Total	4	4	4

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 212,468	$ 217,248	$ 216,708	$ 225,857
1020	Overtime	5,160	1,600	5,000	3,000
1030	Certification	2,108	2,100	2,076	2,100
1035	Longevity	1,108	1,340	1,340	1,532
1044	Cleaning Allowance	724	723	713	722
1060	FICA	15,997	16,266	16,347	17,070
1065	Retirement	36,508	36,308	36,321	36,869
1080	Insurance - Medical	41,688	41,688	41,688	41,688
1081	Insurance - Life	216	126	216	216
Personal Services Subtotal		315,977	317,399	320,409	329,054
Supplies:					
2001	Office Supplies	418	450	450	450
2002	Postage	5	100	100	100
2004	Gas and Oil	4,019	4,168	2,976	3,709
2005	Minor Tools	420	500	500	1,050
2008	Educational	1,487	2,150	2,100	1,850
2015	Other Supplies	850	550	550	650
2018	Computer Supplies	-	200	-	200
2090	Machinery/Tools/Equipment	4,288	-	-	-
Supplies Subtotal		11,487	8,118	6,676	8,009
Services & Charges:					
3001	Memberships & Subscriptions	2,162	3,825	3,825	2,730
4002	Machinery/Tools/Equipment	-	400	400	-
4003	Radios and Base Stations	205	200	200	200
4030	VM: Fleet Maintenance	2,382	2,749	2,749	2,904
4055	Computer Software	-	4,800	4,127	4,800
4060	Technology Lease Fees	2,323	2,916	2,916	1,704
5007	Other Professional Services	-	100	100	100
7004	Water	288	-	-	-
Services & Charges Subtotal		7,360	14,990	14,317	12,438
Division Total		**$ 334,824**	**$ 340,507**	**$ 341,402**	**$ 349,501**

Emergency Services Department
FY 16-17

Fire Suppression Division

Goal 1: Maintain Current ISO 2 Rating

Program Objectives	Program Indicators
Maintain and purchase equipment to stay compliant with State and NFPA standards	• Maintain 20 year replacement schedule on fire apparatus • Replace SCBA to meet 2013 standards • Schedule yearly testing of ladders, hose, and SCBA as required
Maintain paid personnel and encourage certification upgrades (OBJ 5c)	• Place all paid firefighters on a growth plan to achieve the highest level of certification that is possible • Make state application when firefighter reaches certification credentials Train firefighters to maintain and advance state certification • Certify paid staff as driver operators
Maintain Volunteer Firefighter numbers	• Continue volunteer retention program and look at retirement options for volunteers yearly • Establish recruit class enrollment standards
Certify all volunteer firefighters as basic certified through SFFMA	Upon completion of recruit class volunteer firefighters will be able to take state exam for Basic Certification through SFFA Set up training class to make all volunteers credentialed to take Basic Certification through SFFMA

Goal 2: Provide exceptional Fire and Rescue response

Program Objectives	Program Indicators
Maintain exceptional response times	• Average response time under 3 minutes for in city and contract area response • Average response time under 6 minutes for out of city response
Identify and employ best strategies, management practices, policies and procedures, and organizational systems that promote accountability, open communication, collective responsibility, visionary leadership, fiscal responsibility, and organizational effectiveness (OBJ 7d)	• Seek out and implement available state and national best practices

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Turnover rate (paid staff excluding retirements)			
In city/contract area response time			
Out of city response time			

Emergency Services Department
Fiscal Year 2016-17

Fire Suppression Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$1,520,815	$1,479,015	$1,510,005	$1,515,687	2.48%
Supplies	31,259	58,178	49,466	31,190	-46.39%
Services & Charges	251,142	244,994	241,274	247,554	1.04%
Division Total	$1,803,216	$1,782,187	$1,800,745	$1,794,431	0.69%

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 2014-15	Approved 2015-16	Approved 2016-17
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	28	28	28

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 782,586	$ 812,817	$ 783,611	$ 790,658
1020	Overtime	265,178	210,000	265,000	260,000
1030	Certification	16,100	15,342	15,136	15,600
1035	Longevity	8,648	9,188	9,260	9,096
1044	Cleaning Allowance	3,034	3,135	2,852	3,127
1050	WC Loss Time	851	-	-	-
1060	FICA	77,336	74,713	76,634	78,181
1065	Retirement	171,376	161,662	165,488	167,246
1066	Vol Firemen Retirement	48,820	45,000	45,000	45,000
1067	Pars Retirement	402	674	540	295
1080	Insurance - Medical	145,908	145,908	145,908	145,908
1081	Insurance - Life	576	576	576	576
Personal Services Subtotal		1,520,815	1,479,015	1,510,005	1,515,687
Supplies:					
2001	Office Supplies	1,557	1,875	1,700	1,950
2002	Postage	84	250	480	250
2003	Protective Clothing	1,393	24,007	24,007	-
2004	Gas and Oil	20,484	24,321	15,829	20,015
2005	Minor Tools	696	850	700	850
2006	Cleaning	1,178	1,200	1,200	1,200
2007	Chemical	168	-	-	-
2008	Educational	1,709	1,425	1,400	1,425
2015	Other Supplies	3,840	3,500	3,400	4,750
2090	Machinery/Tools/Equipment	115	-	-	-
2093	Computer Equipment	35	750	750	750
Supplies Subtotal		31,259	58,178	49,466	31,190
Services & Charges:					
3001	Memberships & Subscriptions	5,148	6,500	5,500	6,500
3020	Training/Seminars	85	-	-	-
3024	Tuition Reimbursement	-	-	-	7,000
4001	Office Equipment	11	-	-	-
4002	Machinery/Tools/Equipment	21,791	5,000	5,000	5,000
4003	Radios and Base Stations	4,592	7,000	7,200	7,000
4006	Heating and A/C Equipment	8,936	8,000	9,000	8,500
4008	Pumps/Motors	5,874	8,300	6,800	8,300
4011	Building Maintenance	8,672	15,250	15,000	13,750
4030	VM: Fleet Maintenance	57,953	56,222	56,222	56,336
4031	Other Vehicle Maintenance	3,152	3,000	2,500	3,000
4055	Computer Software	4,172	-	-	-
4060	Technology Lease Fees	11,306	13,122	13,122	7,668
5005	Personnel Services	24,806	25,000	25,000	25,000
5007	Other Professional Services	12,600	12,600	12,600	18,000
6001	Uniforms	2,696	3,000	2,700	3,000
6010	Janitorial Services	1,891	6,500	1,630	2,000
7001	Electrical	58,336	61,000	61,000	61,000
7002	Natural Gas	3,249	4,500	4,000	4,500
7004	Water	15,872	10,000	14,000	11,000
Services & Charges Subtotal		251,142	244,994	241,274	247,554
Division Total		**$ 1,803,216**	**$ 1,782,187**	**$ 1,800,745**	**$ 1,794,431**

Emergency Services Department
FY 16-17

Emergency Medical Services Division

Goals:

- Maintain weekly continuing education programs for all EMS employees to insure optimal and up to date patient care
- To reduce overall response times, scene times and turn around times
- To maintain a strong commitment to community education & outreach
- To provide an on going presence at community events
- To continue to provide monthly CPR courses for the citizens of La Porte
- To continue to provide monthly immunization clinics to improve the health care for the children of Texas

Objectives:

- To initiate continuing education programs as well as semi-annual protocol examinations by the EMS Medical Director
- Continue an increased presence at parades, health fairs and festivals
- To continue to aggressively plan, implement, and monitor the quality of Emergency Medical Services provided to the residents of and visitors to the City of La Porte through data collection and our quality assurance program

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Total EMS responses	3,998	4,100	4,300
Total number of child immunizations given	906	1,100	1,150
Total number of CPR students trained	121	130	150
Average response time to call (minutes)	7.50	7.50	7.50
Average turn-around time (minutes)	85.57	84.00	84.00
Patient billing collectionrRate (percentage)	53%	54%	54%

Emergency Services Department
Fiscal Year 2016-17

Emergency Medical Services Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$2,229,687	$2,407,081	$2,356,506	$2,419,326	0.51%
Supplies	152,629	155,265	141,332	141,061	-9.15%
Services & Charges	114,575	149,964	146,218	136,397	-9.05%
Division Total	$2,496,891	$2,759,010	$2,690,756	$2,696,784	-2.26%

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 2014-15	Approved 2015-16	Approved 2016-17
EMS Chief	1	1	1
Assistant EMS Chief	1	1	1
EMS Captain	2	2	2
Paramedic III	3	3	3
Paramedic II	9	9	9
Paramedic I	9	9	9
EMS Billing Specialist	1	1	1
Paramedic Intern	3	3	3
Relief Paramedic	3	3	3
Total	32	32	32

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 867,025	$ 1,009,433	$ 943,013	$ 946,195
1013	FLSA Scheduled Overtime	540,760	592,754	592,754	610,537
1020	Overtime	135,764	95,000	120,000	120,000
1030	Certification	22,385	22,000	21,949	56,900
1035	Longevity	8,544	9,572	9,380	10,056
1044	Cleaning Allowance	5,682	6,511	5,495	5,532
1050	WC Loss Time	1,522	-	1,155	-
1060	FICA	115,703	125,848	122,845	126,370
1065	Retirement	260,294	273,518	267,673	271,727
1067	Pars Retirement	28	519	262	29
1080	Insurance - Medical	270,972	270,972	270,972	270,972
1081	Insurance - Life	1,008	954	1,008	1,008
Personal Services Subtotal		2,229,687	2,407,081	2,356,506	2,419,326
Supplies:					
2001	Office Supplies	3,366	3,800	3,800	3,800
2002	Postage	4,720	5,000	5,000	5,500
2004	Gas and Oil	29,465	36,542	22,609	29,161
2005	Minor Tools	962	250	250	250
2006	Cleaning	2,483	2,000	2,000	2,000
2007	Chemicals	465	600	600	600
2008	Educational	1,368	2,000	2,000	2,000
2015	Other Supplies	5,814	6,000	6,000	6,000
2018	Computer Supplies	1,169	1,000	1,000	1,500
2055	EMS Drugs and Supplies	91,830	80,000	80,000	80,000
2090	Machinery/Tools/Equipment	10,320	17,323	17,323	9,500
2093	Computer Equipment	667	750	750	750
Supplies Subtotal		152,629	155,265	141,332	141,061
Services & Charges:					
3001	Memberships & Subscriptions	9,157	9,290	9,194	10,602
3020	Training/Seminars	-	-	-	7,000
3024	Tuition Reimbursement	1,836	-	-	-
4002	Machinery/Tools/Equipment	-	3,000	3,000	-
4003	Radios and Base Stations	5,778	3,500	3,500	3,500
4006	Heating and A/C Equipment	761	1,000	1,000	1,000
4011	Building Maintenance	4,790	15,900	15,900	5,000
4030	VM: Fleet Maintenance	53,434	48,352	48,352	45,177
4031	Other Vehicle Maintenance	1,241	1,000	1,000	1,000
4055	Computer - Software	-	20,100	16,000	19,950
4060	Technology Lease Fees	10,701	13,122	13,122	7,668
5005	Personnel Services	12,000	12,000	12,000	12,000
5007	Other Professional Services	-	6,000	6,250	6,300
6001	Uniforms	698	700	700	700

Continued

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

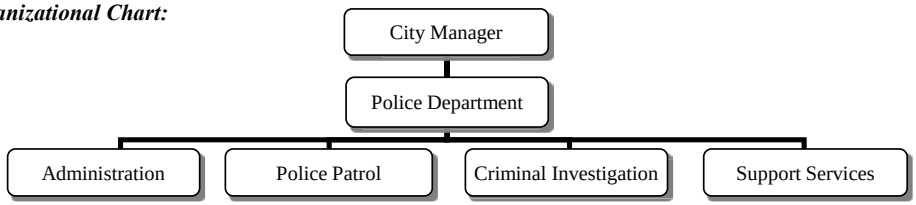
		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Services & Charges (cont'd):					
6002	Printing/Reproduction	$ 1,349	$ 1,500	$ 1,500	$ 2,000
6005	Advertising	-	500	500	500
7001	Electrical	10,455	11,000	11,000	11,000
7002	Natural Gas	755	1,000	1,200	1,000
7004	Water	1,620	2,000	2,000	2,000
Services & Charges Subtotal		114,575	149,964	146,218	136,397
8050	Motor Vehicles	-	46,700	46,700	
Capital Outlay Subtotal		-	46,700	46,700	-
Division Total		**$ 2,496,891**	**$ 2,759,010**	**$ 2,690,756**	**$ 2,696,784**

Police Department
FY 16-17

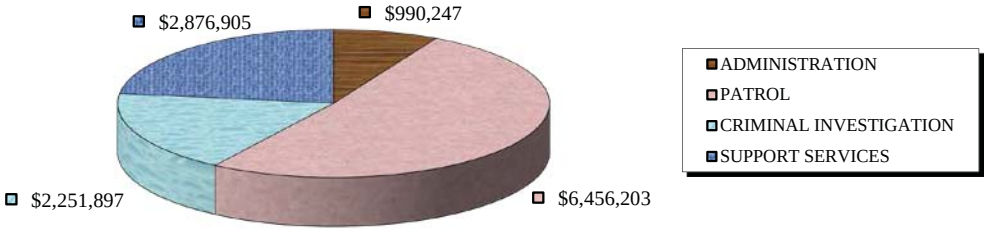
Mission Statement: The mission of the La Porte Police Department is to work in partnership with the community to prevent crime, assist those who are victims of crime, and improve the quality of life within the City of La Porte through the promotion of a strong sense of security. In fulfilling this mission,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

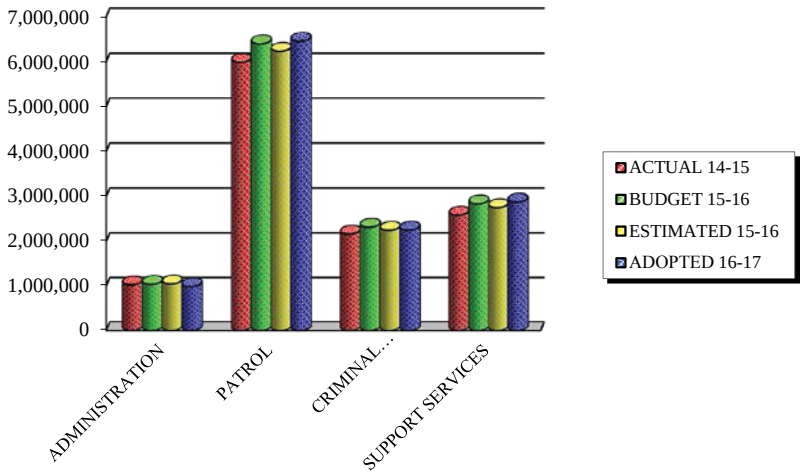
Organizational Chart:



Share of General Fund Budget: 26%



Four Year Comparison by Division:



Police Department
Fiscal Year 2016-17

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 communications, a detention facility, and animal control services.

Department Summary by Division:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Police Administration	$ 1,029,041	$ 1,040,354	$ 1,049,046	$ 990,247	-4.82%
Police Patrol	5,988,585	6,399,313	6,234,068	6,456,203	0.89%
Criminal Investigation	2,164,140	2,317,345	2,249,250	2,251,897	-2.82%
Support Services	2,588,472	2,837,713	2,753,781	2,876,905	1.38%
Department Total	$ 11,770,238	$ 12,594,725	$ 12,286,145	$ 12,575,252	-0.15%

Department Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 9,996,510	$ 10,436,769	$ 10,187,812	$ 10,567,129	1.25%
Supplies	324,790	389,324	328,594	353,177	-9.28%
Services & Charges	1,448,938	1,557,520	1,604,645	1,607,546	3.21%
Capital Outlay	-	211,112	165,094	47,400	0.00%
Department Total	$ 11,770,238	$ 12,594,725	$ 12,286,145	$ 12,575,252	-0.15%

Police Department
FY 16-17

Police Administration Division

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

Program Objectives	Program Indicators
OBJ. 8.1d: Provide and maintain a safe environment and adequate police protection for all citizens of La Porte.	Maintain an FBI UCR Part I crime index rate that is: ● 10% below average crime rate for cities located immediately adjacent to La Porte
SP OBJ. 7c (4): Implement and maintain a comprehensive CompStat system and Crime Analysis capability that provides for the strategic deployment of personnel and the timely dissemination of information to field and investigative personnel as it relates to crime trends, service demand, and order maintenance issues.	Maintain a part-time Crime Analyst. Maintain a strict geographically based service delivery system that promotes individual officer responsibility and district awareness. Hold weekly crime meetings with staff.

Goal 2: Foster an environment of public trust, cooperation, and confidence in the police department by maintaining employee accountability and the implementation of a strong community policing philosophy.

Program Objectives	Program Indicators
SP OBJ. 7d: Ensure public confidence in the Police by promoting accountability and conducting thorough and objective investigations of all allegations of employee misconduct.	Maintain an annual citizen complaint ratio of less than one formal complaint for every two commissioned officers employed. Implement a comprehensive non-disciplinary employee performance early warning system.

Goal 3: Implement and embrace best policing strategies, management practices, policies and procedures, and organizational systems that promote open communication, collective responsibility, visionary leadership, fiscal accountability, and organizational effectiveness.

Program Objectives	Program Indicators
OBJ.8.1d/SP OBJ 7d (1)(2): Maintain the Department's Texas Police Chief's Association Best Practices Status.	Conduct at least one comprehensive review of all Departmental General Policies and Procedures annually. Conduct a minimum of 35 operational audits annually. Inspect all department personnel and resources a minimum of once a quarter. Complete all required federal, state, and local annual reports.
OBJ.8.1a/ SP OBJ. 7c (3): Maintain and ensure the acquisition of state-of-the-art technologies that will assist the Department in providing adequate services.	Equipment Areas: ● OSSI Records Management System ● Crime Analysis Program ● Well maintained vehicle fleet ● Less than lethal force options ● Radars and In-Car DVR Systems ● License Plate Readers ● Fleer Systems ● Covert Surveillance Equipment ● Watch Tower with Video/LPR Capabilities ● Aggressive Driving Enforcement Vehicles

Police Department
FY 16-17

Police Administration Division

OBJ.8.1a/SP OBJ 7b (1): Maintain appropriate staffing levels by hiring and retaining the most qualified people. SP OBJ 7b: Ensure that compensation for police employees is competitive in order to enhance employee retention.	Appropriate staffing levels will be determined by those recommended by the U.S. Department of Justice, which are currently set at: ● 2.2 officers per 1,000 residents ● 3.2 employees per 1,000 residents Conduct regular market analysis and work to regularly adjust employee salary and benefits in order to ensure that employee compensation levels remain within the market median for comparable communities.
OBJ.8.1b/ SP OBJ. 7b (4): Enhance the skill and knowledge of the Police Department by encouraging continuing education and maintaining a generous college tuition reimbursement program.	Increasing the number of Department employees obtaining a 4 year college degree by 5% each year.

Performance Measures

	Actual 2014-15	Estimated 2015-16	% Change 2014-15/ 2015-16	Proposed 2016-17
Authorized number of police officer positions	75	75	0%	75
Number of police officers per 1,000 residents (Goal: 2.2).	2.14	2.14	0%	2.14
Authorized number of police employee positions	106	106	0%	106
Number of policy employees per 1,000 residents (Goal: 3.2)	3.1	3.1	0%	3.1
City of La Porte UCR crime rate	18.44	17.75	0%	17.75
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	28	25	-11%	<35
Number of self-initiated actions by officers (Goal: increase by 5%)	22,172	22,609	2%	22,280
Number of police employees with a 4 year degree (Goal: +5%)	18	19	6%	20
Operational audits (Goal: 35 per year)	35	59	70%	35

Police Department
Fiscal Year 2016-17

Police Administration Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 715,061	$ 699,034	$ 705,356	$ 704,503	0.78%
Supplies	19,332	18,292	16,394	21,525	17.67%
Services & Charges	294,648	246,691	285,266	257,419	4.35%
Capital Outlay	-	76,337	42,030	6,800	
Division Total	$ 1,029,041	$ 1,040,354	$ 1,049,046	$ 990,247	-4.82%

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 2014-15	Approved 2015-16	Approved 2016-17
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 **001-5252-521**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 499,982	$ 488,177	$ 494,154	$ 494,544
1020	Overtime	4,538	4,620	4,620	4,759
1030	Certification	15,617	15,632	15,458	15,646
1035	Longevity	4,696	4,888	4,888	5,080
1040	Clothing Allowance	586	586	586	586
1044	Cleaning Allowance	966	965	951	962
1046	Physical Fitness Allowance	1,000	1,000	1,000	1,000
1060	FICA	38,089	36,891	36,769	37,305
1065	Retirement	86,605	83,025	83,948	81,639
1080	Insurance - Medical	62,532	62,532	62,532	62,532
1081	Insurance - Life	450	468	450	450
1090	Other Benefits	-	250	-	-
Personal Services Subtotal		715,061	699,034	705,356	704,503
Supplies:					
2001	Office Supplies	1,323	1,400	1,350	1,400
2002	Postage	339	275	200	225
2003	Protective Clothing	801	1,100	1,100	1,200
2004	Gas and Oil	9,285	9,117	7,369	7,500
2015	Other Supplies	3,986	5,050	5,050	5,400
2018	Computer Supplies	1,100	1,050	1,050	1,125
2090	Machinery/Tools/Equipment	2,195	-	-	3,425
2091	Office Furniture/Equipment	-	-	-	800
2093	Computer Equipment	303	300	275	450
Supplies Subtotal		19,332	18,292	16,394	21,525
Services & Charges:					
3001	Memberships & Subscriptions	3,042	3,050	3,050	3,205
3020	Training/Seminars	7,064	6,675	6,600	7,775
3024	Tuition Reimbursement	-	3,500	3,500	5,250
4002	Machinery/Tools/Equipment	4,268	12,835	12,500	8,575
4006	Heating and A/C Equipment	19,996	15,500	15,500	15,000
4011	Building Maintenance	34,624	8,800	16,750	15,400
4020	Motor Pool Lease Fees	18,664	10,728	10,728	11,424
4030	VM: Fleet Maintenance	7,402	9,115	9,115	11,017
4055	Computer Software	1,050	1,050	32,287	2,200
4060	Technology Lease Fees	14,856	14,972	14,972	13,240
5007	Other Professional Services	866	750	600	750
6002	Printing/Reproduction	675	775	775	800
6010	Janitorial	46,844	45,803	45,303	46,303
7001	Electrical	123,742	103,458	102,500	105,000
7002	Natural Gas	1,292	480	480	480
7004	Water	10,263	9,200	10,606	11,000
Services & Charges Subtotal		294,648	246,691	285,266	257,419

Continued

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Capital Outlay:					
8002	Building Improvements	$ -	$ 11,000	$ 7,950	$ 6,800
8021	Machinery/Tools/Equipment	-	43,737	12,480	-
8023	Computer Equipment	-	21,600	21,600	-
Capital Outlay Subtotal		-	76,337	42,030	6,800
Division Total		**$ 1,029,041**	**$ 1,040,354**	**$ 1,049,046**	**$ 990,247**

Police Department
FY 16-17

Police Patrol Division

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

Program Objectives	Program Indicators
OBJ.8.1d? SP OBJ. 7a: Provide and maintain adequate police protection for all citizens of La Porte and ensure an appropriate and prompt response to call police calls for service.	Maintain an average response time to police calls for service (from time Dispatched) of: • 5 minutes for Priority 1 Calls for Service • 6 minutes for Non-Priority 2 Calls for Service • 8 minutes for Non-Priority 3 Calls for Service
OBJ.8.1d: Provide for safe roadways within the City of La Porte through fair and equitable enforcement of traffic laws.	Maintain current level or reduce traffic collisions by targeting high collision areas. Increase DOT enforcement levels by 5% relating to number of inspections completed and number of vehicles weighed.
Maximize the amount of proactive time available to patrol officers by decreasing for non-productive calls for service.	Maintain the City's current comprehensive false alarm reduction initiative in an effort to reduce false alarms by an additional 5%.

Goal 2: Foster an environment of public trust, cooperation, and confidence in the police department by maintaining employee accountability and the implementation of a strong community policing philosophy.

Program Objectives	Program Indicators
OBJ.8.1c & / SP OBJ. 7d (2): Audit officer conduct on traffic stops in an effort to recognize, report and correct inappropriate behavior and also to review equipment performance.	Patrol Supervisors are to review a minimum of 2 traffic stops by video each month.
SP OBJ. 7d (2): Perform AVL reports on a weekly basis	Conduct weekly speed audits, requiring officers to provide adequate explanation for any speeds records beyond the assigned threshold.

Goal 3: Implement and embrace best policing strategies, management practices, policies and procedures, and organizational systems that promote open communication, collective responsibility, visionary leadership, fiscal accountability, and organizational effectiveness.

Program Objectives	Program Indicators
SP OBJ. 7c: Monitor security alarm compliance and control in order to reduce repeat responses to false alarms.	Through the strict enforcement of the City's Alarm Ordinance, maintain or reduce current level of alarm responses by 5%.

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	% Change 2014-15/ 2015-16	Proposed 2016-17
Authorized number of police officer positions assigned to Patrol	44	44	0%	44
Authorized number of civilian personnel positions assigned to Patrol	5	5	0%	5
Number of traffic collisions (Goal: decreased by 5%)	641	843	31%	841
Number of Level I inspections conducted (Goal: increased by 5%)	401	268	-33%	281
Number of Level II inspections conducted (Goal: increased by 5%)	2,870	2,641	-8%	2,773
Number of vehicles weighed (Goal: increased by 5%)	1310	1355	3%	1423
Number of false alarm responses (Goal: Maintain consisten level)	1095	1188	8%	1188

Police Department
Fiscal Year 2016-17

Police Patrol Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$4,953,009	$5,103,664	$4,985,467	$5,268,429	3.23%
Supplies	182,980	222,019	183,371	190,550	-14.17%
Services & Charges	852,596	938,855	942,166	956,624	1.89%
Capital Outlay	-	134,775	123,064	40,600	-69.88%
Division Total	$5,988,585	$6,399,313	$6,234,068	$6,456,203	0.89%

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 2014-15	Approved 2015-16	Approved 2016-17
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	35	35	35
Jailers	5	5	5
Jailer-P/T	1	1	1
Total	50	50	50

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adotped 2016-17
Personal Services:					
1010	Regular Earnings	$ 3,087,107	$ 3,244,147	$ 3,115,685	$ 3,369,779
1020	Overtime	326,659	350,000	350,000	360,500
1030	Certification	82,086	79,367	79,820	88,805
1035	Longevity	25,587	26,116	23,136	24,148
1044	Cleaning Allowance	11,701	11,817	10,753	11,304
1046	Physical Fitness Allowance	12,250	17,000	12,250	15,000
1050	WC Loss Time	43,315	-	32,379	-
1060	FICA	263,186	271,301	267,231	283,520
1065	Retirement	588,708	591,188	581,652	602,609
1067	Pars - Retirement	58	396	209	412
1080	Insurance - Medical	510,678	510,678	510,678	510,678
1081	Insurance - Life	1,674	1,654	1,674	1,674
Personal Services Subtotal		4,953,009	5,103,664	4,985,467	5,268,429
Supplies:					
2001	Office Supplies	765	850	840	850
2002	Postage	288	450	250	450
2003	Protective Clothing	31,161	35,930	35,900	40,900
2004	Gas and Oil	114,134	132,139	93,676	100,000
2007	Chemical	845	450	750	850
2008	Educational	582	3,000	3,000	1,000
2015	Other Supplies	7,734	11,000	10,985	10,450
2016	Jail Operations	7,063	9,000	8,770	10,900
2018	Computer Supplies	3,307	3,200	3,200	3,200
2090	Machinery/Tools/Equipment	15,945	21,800	21,800	18,400
2091	Office Furniture/Equipment	-	3,000	3,000	1,500
2093	Computer Equipment	1,156	1,200	1,200	2,050
Supplies Subtotal		182,980	222,019	183,371	190,550
Services & Charges:					
3001	Memberships & Subscriptions	-	535	535	470
3020	Training/Seminars	17,552	19,600	19,555	20,900
3024	Tuition Reimbursement	7,366	3,500	-	3,500
4001	Office Equipment	13,597	13,900	14,277	14,400
4002	Machinery/Tools/Equipment	3,936	10,300	16,977	9,450
4003	Radios and Base Stations	43,040	72,493	72,480	89,656
4020	Motor Pool Lease Fees	217,940	247,044	247,044	239,160
4030	VM: Fleet Maintenance	113,305	126,883	126,883	133,824
4050	Computer Hardware	114,368	116,788	116,788	114,168
4055	Computer Software	88,945	83,398	83,398	96,098
4060	Technology Lease Fees	229,652	241,364	241,364	232,008
5007	Other Professional Services	1,881	1,500	1,385	1,500
6002	Printing/Reproduction	1,014	1,550	1,480	1,490
Services & Charges Subtotal		852,596	938,855	942,166	956,624
Capital Outlay:					
8021	Mach/Tools & Equipment	-	44,000	38,966	-
8023	Computer Equipment	-	56,000	49,323	-
8050	Motor Vehicles	-	34,775	34,775	40,600
Capital Outlay Subtotal		-	134,775	123,064	40,600
Division Total		**$ 5,988,585**	**$ 6,399,313**	**$ 6,234,068**	**$ 6,456,203**

Police Department
FY 16-17

Criminal Investigation Division

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

Program Objectives	Program Indicators
Aggressively pursue all criminal cases, following each case through to its successful resolution or until all leads have been exhausted.	Maintain a clearance rate at or above National Average: • 47% for crimes against persons (murder, rape, robbery, aggravated assault.) • 17% for crimes against property (larceny, burglary, and auto theft)
SP OBJ. 7c (4): Continue to review weekly crime reports through detailed analysis, and address crime patterns.	Distribute bi-weekly bulletins of known criminal offenders and weekly crime bulletins to all staff.

Goal 2: Foster an environment of public trust, cooperation, and confidence in the police department by maintaining employee accountability and the implementation of a strong community policing philosophy.

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

Goal 3: Implement and embrace best policing strategies, management practices, policies and procedures, and organizational systems that promote open communication, collective responsibility, visionary leadership, fiscal accountability, and organizational effectiveness.

Program Objectives	Program Indicators
SP OBJ. 7d: Ensure that all victims of crime are contacted for follow-up in a timely manner and provided with compassionate assistance, making appropriate referrals to available social services when appropriate.	Ensure that all crime victims are contacted in person, by phone, or by mail within two working days. Ensure the phone calls are returned within 24 hours. Ensure that all victims of crimes against persons are contacted and counseled by the Department's Crime Victim Liaison within five working days.

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	% Change 2014-15/ 2015-16	Proposed 2016-17
Authorized number of police officer positions assigned to CID	17	17	0%	17
Authorized number of civilian personnel positions assigned to CID	3	3	0%	3
*Avg clearance rate for crimes against persons (Goal: <47%)	71%	75%	6%	<47%
*Avg clearance rate for crimes against property (Goal: <17%)	49%	52%	6%	<17%
Number of crime victims serve by Crime Victim Liaison	401	438	9%	438

* Denotes calendar year

Police Department
Fiscal Year 2016-17

Criminal Investigation Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$1,960,701	$2,072,717	$2,017,777	$2,020,110	-2.54%
Supplies	46,299	58,335	45,280	49,802	-14.63%
Services & Charges	157,140	186,293	186,193	181,985	-2.31%
Division Total	$2,164,140	$2,317,345	$2,249,250	$2,251,897	-2.82%

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 2014-15	Approved 2015-16	Approved 2016-17
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	13	13	13
Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
Total	20	20	20

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 1,277,493	$ 1,373,845	$ 1,328,249	$ 1,337,347
1020	Overtime	51,458	54,885	54,885	56,532
1030	Certification	47,025	47,115	43,654	42,694
1035	Longevity	15,240	15,496	15,524	15,356
1040	Clothing Allowance	9,373	9,373	9,959	9,373
1044	Cleaning Allowance	4,587	4,582	4,359	4,329
1046	Physical Fitness Allowance	6,250	10,000	6,000	8,000
1060	FICA	108,991	109,411	108,609	107,797
1065	Retirement	237,632	238,958	237,432	229,576
1080	Insurance - Medical	201,986	208,440	208,440	208,440
1081	Insurance - Life	666	612	666	666
Personal Services Subtotal		1,960,701	2,072,717	2,017,777	2,020,110
Supplies:					
2001	Office Supplies	1,145	1,400	1,600	1,800
2002	Postage	312	400	400	600
2003	Protective Clothing	2,284	2,900	2,900	3,050
2004	Gas and Oil	24,394	32,380	19,125	23,697
2007	Chemical	186	200	200	300
2015	Other Supplies	2,001	2,000	2,000	2,200
2018	Computer Supplies	1,940	2,500	2,500	3,000
2078	Confidential Funds	2,488	5,000	5,000	8,000
2090	Machinery/Tools/Equipment	8,580	9,555	9,555	5,155
2093	Computer Equipment	2,969	2,000	2,000	2,000
Supplies Subtotal		46,299	58,335	45,280	49,802
Services & Charges:					
3001	Memberships & Subscriptions	9,149	10,215	10,215	2,360
3020	Training/Seminars	31,100	25,692	25,692	23,969
4019	Rental of Equipment	675	-	-	-
4020	Motor Pool Lease Fees	26,141	46,961	46,961	41,712
4030	VM: Fleet Maintenance	38,884	38,600	38,600	36,780
4050	Computer Hardware	586	-	-	-
4055	Computer Software	106	1,900	1,900	2,500
4060	Technology Lease Fees	43,280	44,775	44,775	46,374
5007	Other Professional Services	5,796	15,000	15,000	25,140
6002	Printing/Reproduction	810	500	500	500
6006	Miscellaneous	613	2,650	2,550	2,650
Services & Charges Subtotal		157,140	186,293	186,193	181,985
Division Total		**$ 2,164,140**	**$ 2,317,345**	**$ 2,249,250**	**$ 2,251,897**

Police Department
FY 16-17

Support Services Division

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

Program Objectives	Program Indicators
SP OBJ. 7a: Provide and maintain adequate police protection for all citizens of La Porte and ensure an appropriate and prompt response to call police call for service.	Maintain an average response time of: Priority Calls: 5.7 min Non-Priority Calls: 8.5 min.
Provide effective and reliable Animal Control Services.	Reduce the number of animals euthanized by 5%. Increase the shelter adoption rate by 10%.

Goal 2: Foster an environment of public trust, cooperation, and confidence in the police department by maintaining employee accountability and the implementation of a strong community policing philosophy.

Program Objectives	Program Indicators
SP OBJ. 7d: Create and maintain a wide range of community service programs designed to foster supportive and positive relationships between the Police Department and the Community, while helping to effectively address crime and quality of life issues within the community.	Graduate a minimum of 2 Citizen Police Academies and 1 Advance Citizens Police Academy annually. Graduate a minimum of 1 Youth Police Explorer Post Academies annually. Document a minimum of 2500 service hours worked by department volunteers annually. Graduate at least one RAD (Rape Aggression Defense) program per year.
Address concerns relating to drugs within the community through the maintenance and implementation of effective drug enforcement strategies.	Maintain a DARE Program Maintain a Youth Safety Camp Program and Underage Alcohol Prevention Program. Maintain School Resource Officer Program both in City Middle and High Schools.

Goal 3: Implement and embrace best policing strategies, management practices, policies and procedures, and organizational systems that promote open communication, collective responsibility, visionary leadership, fiscal accountability, and organizational effectiveness.

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

Police Department
FY 16-17

Support Services Division

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	% Change 2014-15/ 2015-16	Proposed 2016-17
Authorized number of police office positions assigned to SSD	10	10	0%	10
Authorized number of civilian personnel positions assigned to SSD	21	21	0%	21
Avg Priority Call response time	5.71	5.15	-10%	<5.7
Avg Non-Priority call response time	8.50	8.35	-2%	<8.5
Number of animals adopted from shelter (goal: increase by 10%)	159	336	111%	>370
Number of citizen police academies (goal: 2 or more)	2	2	0%	2
Number of advanced citizen police academies (goal 1 or more)	1	1	0%	1
Number of youth police explorer academies (goal: 1 or more)	1	1	0%	1
Number of RAD classes (goal: 1 or more)	2	3	50%	>2
Number of police volunteer service hours (goal: 4000 or more)	4,223	5,125	21%	>2500
Number of total department training hours	6,430	6,290	-2%	>4000
Avg number of training hrs per officer (40 per officer)	86	84	-2%	>40

Police Department
Fiscal Year 2016-17

Support Services Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$2,367,739	$2,561,354	$2,479,212	$2,574,087	0.50%
Supplies	76,179	90,678	83,549	91,300	0.69%
Services & Charges	144,554	185,681	191,020	211,518	13.91%
Division Total	$2,588,472	$2,837,713	$2,753,781	$2,876,905	1.38%

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 2014-15	Approved 2015-16	Approved 2016-17
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	35	35	35

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 1,500,667	$ 1,673,138	$ 1,601,316	$ 1,684,211
1020	Overtime	70,338	83,203	83,203	85,699
1030	Certification	39,931	38,665	37,929	41,398
1035	Longevity	18,725	18,412	16,520	17,136
1044	Cleaning Allowance	6,849	6,994	6,721	6,975
1046	Physical Fitness Allowance	2,000	4,000	4,000	5,000
1050	WC Loss Time	797	-	-	-
1060	FICA	124,567	130,107	127,445	131,283
1065	Retirement	279,932	282,301	277,839	277,695
1067	PARS Retirement	95	702	401	852
1080	Insurance - Medical	323,082	323,082	323,082	323,082
1081	Insurance - Life	756	750	756	756
Personal Services Subtotal		2,367,739	2,561,354	2,479,212	2,574,087
Supplies:					
2001	Office Supplies	1,583	1,400	1,390	1,400
2002	Postage	1,192	900	775	900
2003	Protective Clothing	5,539	7,475	7,475	8,200
2004	Gas and Oil	14,005	16,453	9,699	12,000
2005	Minor Tools	20	450	450	350
2006	Cleaning	925	1,260	1,260	1,260
2007	Chemical	1,908	900	900	1,000
2015	Other Supplies	6,539	10,100	10,050	9,100
2017	Specialized Supplies	21,123	18,900	18,750	25,000
2018	Computer Supplies	954	1,350	1,350	1,300
2090	Machinery/Tools/Equipment	20,124	25,990	25,950	27,290
2091	Office Furniture/Equipment	1,336	4,500	4,500	2,000
2093	Computer Equipment	931	1,000	1,000	1,500
Supplies Subtotal		76,179	90,678	83,549	91,300
Services & Charges:					
3001	Memberships & Subscriptions	3,742	5,560	5,560	5,735
3020	Training/Seminars	13,235	22,135	18,135	19,735
3024	Tuition Reimbursement	6,861	7,500	7,500	7,500
4003	Radios and Base Stations	16,730	17,494	17,425	18,400
4006	Heating & AC	-	-	-	1,200
4011	Building Maintenance	-	1,200	1,100	2,100
4020	Motor Pool Lease Fees	16,353	22,181	22,181	20,052
4022	Rent: Building/Land	2,849	3,000	3,000	3,000
4030	VM: Fleet Maintenance	14,947	16,233	16,233	17,763
4055	Computer Software	1,940	1,900	1,900	1,900
4060	Technology Lease Fees	59,358	61,696	61,696	60,872
5007	Other Professional Services	3,090	3,349	3,349	3,500
6001	Uniforms	354	273	325	400
6002	Printing/Reproduction	199	800	800	1,000
6010	Janitorial Services	4,706	11,000	14,880	14,880
7001	Electrical	-	8,180	10,000	10,000
7002	Natural Gas	190	1,380	1,030	1,200
7004	Water	-	1,800	5,906	4,800
9998	Request for Upgrade (s)	-	-	-	17,481
Services & Charges Subtotal		144,554	185,681	191,020	211,518
Division Total		**$ 2,588,472**	**$ 2,837,713**	**$ 2,753,781**	**$ 2,876,905**

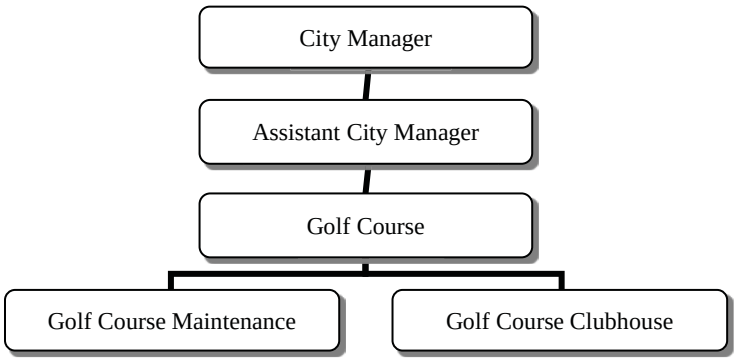
CITY OF LA PORTE

TEXAS

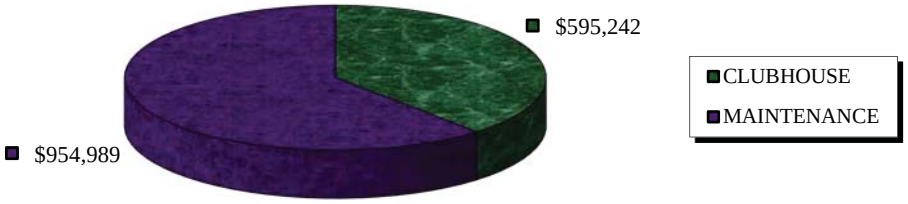
Golf Course
FY 16-17

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.

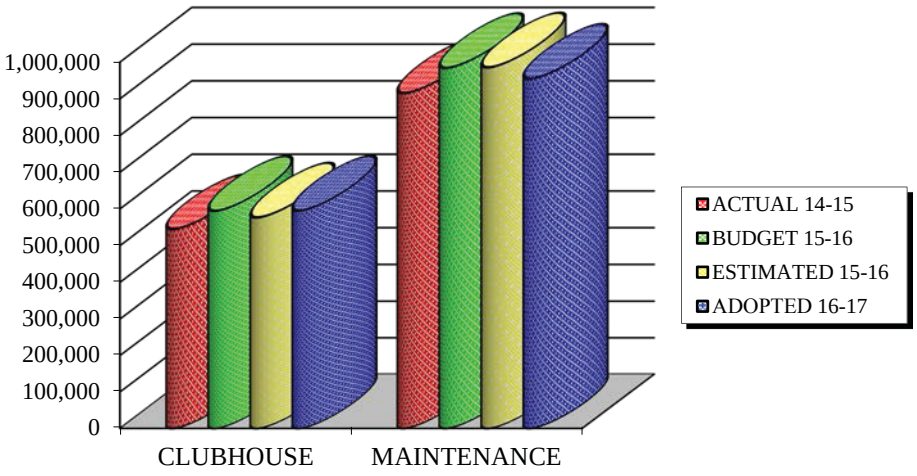
Organizational Chart:



Share of General Fund Budget: 4%



Four Year Comparison by Division:



Golf Course
Fiscal Year 2016-17

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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Golf Course Club House	$ 545,178	$ 594,797	$ 576,747	$ 595,242	0.07%
Golf Course Maintenance	915,639	984,028	985,478	954,989	-2.95%
Total	$ 1,460,817	$ 1,578,825	$ 1,562,225	$ 1,550,231	-1.81%

Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 1,059,985	$ 1,071,375	$ 1,059,938	$ 1,078,830	0.70%
Supplies	206,566	214,440	220,860	230,660	7.56%
Services & Charges	194,266	241,010	252,552	226,741	-5.92%
Capital Outlay	-	52,000	28,875	14,000	0.00%
Total	$ 1,460,817	$ 1,578,825	$ 1,562,225	$ 1,550,231	-1.81%

Golf Course
FY 16-17

Golf Course

Goals:

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

Objectives:

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

Performance Indicators:

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

Golf Course
Fiscal Year 2016-17

Golf Course Club House Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 428,920	$ 442,697	$ 434,967	$ 448,335	1.27%
Supplies	65,644	63,390	62,066	75,560	19.20%
Services & Charges	50,614	67,710	79,714	71,347	5.37%
Capital Outlay	-	21,000	-	-	
Division Total	$ 545,178	$ 573,797	$ 576,747	$ 595,242	3.74%

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 2014-15	Approved 2015-16	Approved 2016-17
Golf Course Manager-Pro	1	1	1
Head Professional Golf Pro	1	1	1
Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (P/T)	1	1	1
Cart Attendant (P/T)	3	3	3
Starter Marshall (P/T)	4	4	4
Total	12	12	12

City of La Porte, Texas
Golf Course Club House **001-6048-551**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 312,988	$ 326,926	$ 319,449	$ 333,795
1020	Overtime	1,873	2,500	3,000	2,500
1035	Longevity	3,668	3,764	3,764	3,860
1060	FICA	21,144	21,456	21,162	21,516
1065	Retirement	46,933	45,537	45,119	44,040
1067	Pars Retirement	440	646	605	756
1080	Insurance - Medical	41,688	41,688	41,688	41,688
1081	Insurance - Life	186	180	180	180
Personal Services Subtotal		428,920	442,697	434,967	448,335
Supplies:					
2001	Office Supplies	1,048	1,200	1,268	1,400
2002	Postage	-	-	87	100
2015	Other Supplies	1,394	1,700	1,959	1,700
2090	Machinery/Tools/Equipment	63,059	58,890	58,552	72,160
2093	Computer Equipment	143	1,600	200	200
Supplies Subtotal		65,644	63,390	62,066	75,560
Services & Charges:					
3001	Memberships & Subscriptions	2,659	2,485	2,455	2,500
3020	Training/Seminars	1,886	2,730	2,624	3,940
3024	Tuition Reimbursement	-	3,000	3,000	3,500
4003	Radios and Base Stations	-	-	-	300
4006	Heating and A/C Equipment	5,037	5,000	4,917	9,977
4011	Building Maintenance	1,235	2,000	22,267	8,000
4060	Technology Lease Fees	1,756	3,645	3,645	2,130
5006	Fiscal Services	13,564	14,500	13,687	14,500
5007	Other Professional Services	5,150	4,550	4,055	4,550
6002	Printing/Reproduction	388	500	491	750
6005	Advertising	4,817	6,100	5,406	3,500
6010	Janitoral Services	2,175	3,000	2,653	3,000
6041	Special Events	-	400	400	400
7001	Electrical	9,147	16,000	10,966	11,000
7002	Natural Gas	1,053	1,300	1,027	1,100
7004	Water	1,747	2,500	2,121	2,200
Services & Charges Subtotal		50,614	67,710	79,714	71,347
Capital Outlay:					
8002	Building Improvements	-	21,000	-	-
		-	21,000	-	-
Division Total		**$ 545,178**	**$ 594,797**	**$ 576,747**	**$ 595,242**

Golf Course
Fiscal Year 2016-17

Golf Course Maintenance Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 631,065	$ 628,678	$ 624,971	$ 630,495	0.29%
Supplies	140,922	151,050	158,794	155,100	2.68%
Services & Charges	143,652	173,300	172,838	155,394	-10.33%
Capital Outlay	-	31,000	28,875	14,000	-54.84%
Division Total	$ 915,639	$ 984,028	$ 985,478	$ 954,989	-2.95%

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 2014-15	Approved 2015-16	Approved 2016-17
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 **001-6049-551**
Detail of Expenditures

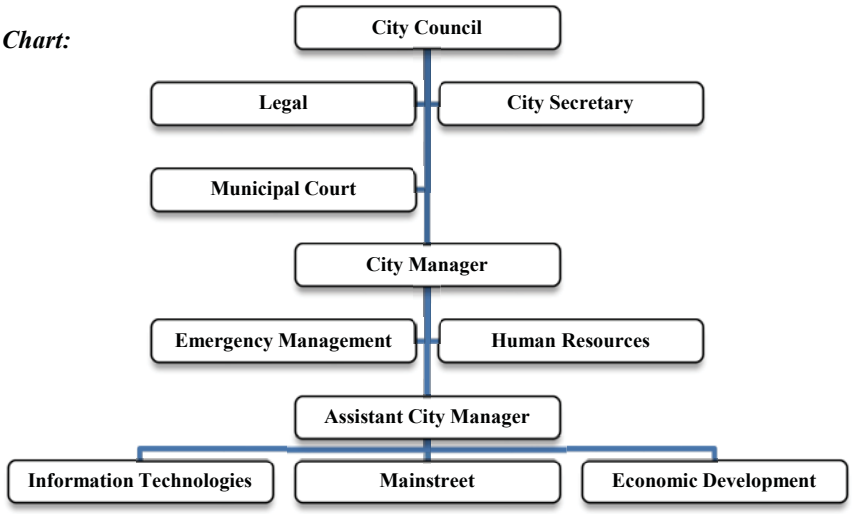
		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 385,887	$ 383,540	$ 381,269	$ 386,547
1020	Overtime	32,227	35,000	35,000	35,000
1030	Certification	1,387	1,500	1,186	1,200
1035	Longevity	5,600	4,704	4,508	4,896
1060	FICA	31,441	31,360	31,145	31,661
1065	Retirement	70,105	68,138	67,445	66,773
1080	Insurance - Medical	104,220	104,220	104,220	104,220
1081	Insurance - Life	198	216	198	198
Personal Services Subtotal		631,065	628,678	624,971	630,495
Supplies:					
2001	Office Supplies	12	200	200	200
2002	Postage	135	200	191	200
2004	Gas and Oil	15,434	24,000	15,665	17,000
2005	Minor Tools	347	500	536	600
2007	Chemical	78,682	72,000	86,776	80,000
2009	Medical	124	300	100	300
2015	Other Supplies	26,294	27,000	29,084	30,000
2030	Small Parts	18,320	21,000	20,873	21,000
2090	Machinery/Tools/Equipment	1,574	5,550	5,369	5,500
2093	Computer Equipment	-	300	-	300
Supplies Subtotal		140,922	151,050	158,794	155,100
Services & Charges:					
3001	Memberships & Subscriptions	1,173	1,268	1,220	1,275
3020	Training/Seminars	240	1,800	1,740	1,800
4002	Machinery/Tools/Equipment	1,945	4,000	3,545	4,000
4006	Heating and A/C Equipment	-	500	500	500
4008	Pumps/Motors	1,934	2,000	2,000	2,000
4011	Building Maintenance	1,656	2,000	2,000	2,000
4012	Water Line Maintenance	3,814	9,000	11,404	10,000
4019	Rental of Equipment	625	3,000	2,800	2,000
4020	Motor Pool Lease Fees	97,358	109,653	109,653	93,228
4030	VM: Fleet Maintenance	7,034	7,379	7,379	6,491
4031	Other Vehicle Maintenance	2,849	2,000	1,910	3,000
5007	Other Professional Services	5,450	6,700	6,700	6,700
6001	Uniforms	6,765	7,500	7,192	7,200
7001	Electrical	11,446	14,000	12,617	13,000
7004	Water	1,363	2,500	2,178	2,200
Services & Charges Subtotal		143,652	173,300	172,838	155,394
Capital Outlay:					
8021	Mach/Tools & Equipment	-	31,000	28,875	14,000
Capital Outlay Subtotal		-	31,000	28,875	14,000
Division Total		**$ 915,639**	**$ 984,028**	**$ 985,478**	**$ 954,989**

Administration Department

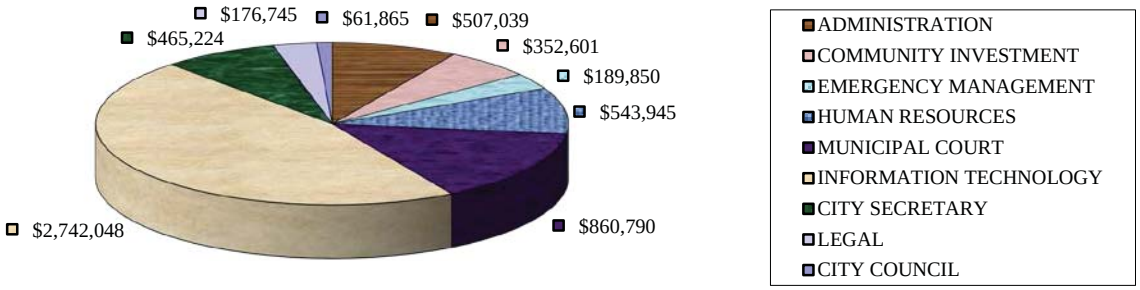
FY 16-17

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.

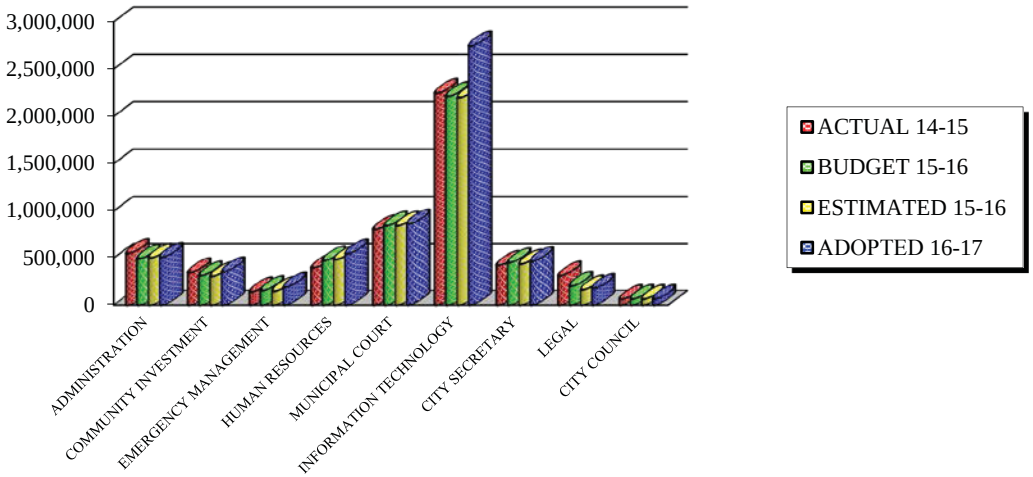
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Administration Department
Fiscal Year 2016-17

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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Administration	$ 547,853	$ 493,168	$ 499,437	$ 507,039	2.81%
Emergency Management	343,449	311,039	303,970	352,601	13.36%
Community Investment	140,115	153,650	152,150	189,850	23.56%
Human Resources	395,752	471,914	482,693	543,945	15.26%
Municipal Court	803,023	842,102	841,610	860,790	2.22%
Information Technologies	2,243,008	2,209,558	2,197,261	2,742,048	24.10%
City Secretary	422,008	451,837	435,246	465,224	2.96%
Legal	310,356	200,925	161,145	176,745	-12.03%
City Council	60,363	62,570	61,221	61,865	-1.13%
Department Total	$ 5,265,927	$ 5,196,763	$ 5,134,733	$ 5,900,107	13.53%

Department Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Approved 2016-17	Percent Change
Personal Services	$ 2,631,786	$ 2,675,886	$ 2,673,772	$ 2,794,861	4.45%
Supplies	183,367	261,256	261,351	388,682	48.77%
Services & Charges	2,450,774	2,259,621	2,199,610	2,716,564	20.22%
Department Total	$ 5,265,927	$ 5,196,763	$ 5,134,733	$ 5,900,107	13.53%

Administration Department
FY 16-17

Administration Division

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

Program Objectives	Program Indicators
Enact policy decisions promulgated by City Council	Conduct weekly meeting with executive staff to review and discuss implementation of council policy directives
Ensure department work plans support the goals of the Strategic Plan and Council priorities	Develop annual goals with the City's Executive Staff that tie to the Strategic Plan
Ensure accountability for meeting goals and objectives set forth in the Strategic Plan	Review annual work plans through the budget process • Provide quarterly status/update reports to the Council • Pursue development, monitoring, and reporting of performance metrics that gauge progress and efficiency

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

Program Objectives	Program Indicators
Provide timely and professional responses to citizen inquiries and complaints	• Provide multiple avenues for citizens to reach a appropriate city staff • Respond to each inquiry or complaint within one business day

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

Program Objectives	Program Indicators
Enhance transparency of government operations by enhancing availability of reports and information on the web for citizens	Review all reports currently produced by staff to determine applicability for posting the city website
Maintain positive working relationships with community group to develop common goals and future strategies that benefit all involved	• Meet with diversified groups to provide opportunities for two-way communication • Establish partnerships to meet common goals, where appropriate
Develop a Communication/PR program to inform citizens of events and promote the City	• Create and distribute 4 quarterly newsletters city-wide • Emphasize use of social media as an effective tool to provide real-time, interesting information • Utilize existing media to maximize accessibility of information to all demographics

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

Program Objectives	Program Indicators
Conduct quality professional development to ensure that all employees are properly trained (OBJ 5c)	• Develop and implement a comprehensive training program for current and future supervisors
	• Establish an Employee Engagement Program that makes La Porte an environment where employees can reach/exceed their potential
Provide customer service training opportunities for every employee each year	• Schedule at least 2 customer service training sessions each year to accommodate as many schedules as possible

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Percentage of inquiries/complaints received by the City Manager's Office responded to within one business day	79.8%	83.0%	90.0%
Increase total social media Facebook likes and Twitter followers by 10%	Unavailable	2643	2907
Percentage of employees receiving customer service training	N/A	42.1%	100%

Administration Department
Fiscal Year 2016-17

Administration Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 463,484	$ 449,201	$ 456,370	$ 459,761	2.35%
Supplies	3,912	3,100	3,100	3,100	0.00%
Services & Charges	80,457	40,867	39,967	44,178	8.10%
Division Total	$ 547,853	$ 493,168	$ 499,437	$ 507,039	2.81%

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 2014-15	Approved 2015-16	Approved 2016-17
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Marketing Specialist	0.25	0.20	-
Secretary IV	0.50	0.50	0.50
Total	2.75	2.70	2.50

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 341,928	$ 332,480	$ 338,958	$ 343,391
1035	Longevity	443	392	458	578
1042	Car Allowance	11,448	11,416	11,416	11,400
1060	FICA	22,427	19,971	19,833	19,260
1065	Retirement	58,161	55,989	56,630	56,057
1080	Insurance - Medical	28,660	28,661	28,661	28,661
1081	Insurance - Life	417	292	414	414
Personal Services Subtotal		463,484	449,201	456,370	459,761
Supplies:					
2001	Office Supplies	1,034	500	500	500
2002	Postage	68	100	100	100
2015	Other Supplies	2,810	2,500	2,500	2,500
Supplies Subtotal		3,912	3,100	3,100	3,100
Services & Charges:					
3001	Memberships & Subscriptions	5,046	5,300	5,300	5,300
3020	Training/Seminars	8,255	8,500	7,600	7,600
4011	Building Maintenance	14,298	-	-	-
4060	Technology Lease Fees	3,055	2,187	2,187	1,278
5004	Consulting	49,803	24,880	24,880	30,000
Services & Charges Subtotal		80,457	40,867	39,967	44,178
Division Total		**$ 547,853**	**$ 493,168**	**$ 499,437**	**$ 507,039**

Emergency Services Department
FY 16-17

Emergency Management

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

Objectives

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

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

Objectives

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

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

Objectives

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

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

Objectives

- Identify opportunities for interoperability and redundancy of internal and external communications systems Implement new systems, when available
- Provide training for key personnel regarding coordination of emergency response efforts
- Oversee testing of emergency communications systems and address issues as they arise
- Continue to strengthen relationships with key stakeholders and identify available resources to support response efforts

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

Objectives

- Develop and maintain a Continuity of Operations Plan (COOP) which provides a framework for the City to restore essential functions
- Coordinate all recovery efforts with local, state and federal agency and other organizations
- When available, manage the Federal Public Assistance (PA) Program to maximize reimbursement of funds utilized to support response and recovery efforts

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Community outreach events/presentations	20	23	25
CERT members trained	25	28	25
Publications mailed to citizens	4	3	4
Training/drills/exercises	10	10	10
Level of preparedness (state assessment)	Advanced	Advanced	Advanced

Administration Department
Fiscal Year 2016-17

Emergency Management Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 219,455	$ 212,793	$ 210,977	$ 260,318	22.33%
Supplies	6,717	7,574	6,930	6,800	-10.22%
Services & Charges	117,277	90,672	86,063	85,483	-5.72%
Division Total	$ 343,449	$ 311,039	$ 303,970	$ 352,601	13.36%

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 2014-15	Approved 2015-16	Approved 2016-17
Emergency Management Coordinator	1	1	1
Asst. Emergency Management Coordinator	1	1	1
Secretary	-	-	1
Total	2	2	3

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 158,900	$ 153,562	$ 153,067	$ 185,815
1035	Longevity	668	620	64	188
1060	FICA	12,173	11,849	11,698	14,076
1065	Retirement	26,714	25,774	25,142	28,811
1080	Insurance - Medical	20,844	20,844	20,844	31,266
1081	Insurance - Life	156	144	162	162
Personal Services Subtotal		219,455	212,793	210,977	260,318
Supplies:					
2001	Office Supplies	349	400	350	400
2002	Postage	9	50	50	50
2004	Gas and Oil	3,195	3,524	2,930	3,000
2015	Other Supplies	1,894	2,000	2,000	2,000
2018	Computer Supplies	-	100	100	100
2090	Machinery/Tools/Equipment	444	1,000	1,000	750
2091	Office Furniture / Equipment	448	-	-	-
2093	Computer Equipment	378	500	500	500
Supplies Subtotal		6,717	7,574	6,930	6,800
Services & Charges:					
3001	Memberships & Subscriptions	995	1,000	1,000	1,000
3020	Training/Seminars	8,809	8,000	8,000	8,000
3024	Tuition Reimbursement	-	7,000	3,500	3,500
4003	Radios/Base Stations	14	680	336	500
4011	Building	12,167	-	-	-
4020	Motor Pool: Lease Fees	8,595	3,120	3,120	3,228
4030	Vehicle Maint: Fleet Maint.	3,602	3,414	3,414	3,103
4055	Computer Software	12,210	12,000	11,250	12,000
4060	Technology Lease Fees	2,674	1,458	1,458	852
4070	Emergency Management	39,598	20,000	20,000	28,500
5007	Other Professional Services	22,077	30,000	29,985	20,800
6002	Printing and Reproduction	3,997	4,000	4,000	4,000
7001	Electrical	2,539	-	-	-
Services & Charges Subtotal		117,277	90,672	86,063	85,483
Division Total		**$ 343,449**	**$ 311,039**	**$ 303,970**	**$ 352,601**

Administration Department
Fiscal Year 2016-17

Community Investment

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Supplies	$ 26,238	$ 27,650	$ 27,450	$ 27,450	-0.72%
Services & Charges	113,877	126,000	124,700	162,400	28.89%
Division Total	$ 140,115	$ 153,650	$ 152,150	$ 189,850	23.56%

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Supplies:					
2002	Postage	$ -	$ 200	$ -	$ -
2015	Other Supplies	326.00	-	-	-
2075	Community Development	6,412	7,450	7,450	7,450
2077	Fireworks	19,500	20,000	20,000	20,000
Supplies Subtotal		26,238	27,650	27,450	27,450
Services & Charges:					
5007	Other Professional Services	11,495	15,000	15,000	60,400
6002	Printing and Reproduction	54,257	58,000	58,000	58,000
6005	Advertising	5,757	8,000	8,000	8,000
6015	Community Festivals	-	9,000	8,200	-
9997	Special Programs	42,368	36,000	35,500	36,000
Services & Charges Subtotal		113,877	126,000	124,700	162,400
Division Total		**$ 140,115**	**$ 153,650**	**$ 152,150**	**$ 189,850**

Administration Department
FY 16-17

Human Resources Division

Goals:

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

Objectives:

- Provide tools to supervisors to help them do their job better (OBJ 5c)
- Reduce turnover
- Reduce potential legal liabilities for City and Employees
- Increase productivity
- Consistency in policy related interpretation
- Create a sense of we/us by all employees
- Enhance the quality of work life
- Increase meaningful services provided to employees and family members
- Improve candidate pool
- Reduce the amount of time required to hire for positions
- Provide interview training to individuals conducting selections

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Total turnover rate (excluding retirements)			
Number of days to process new hires			

Administration Department
Fiscal Year 2016-17

Human Resources Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 238,371	$ 271,878	$ 275,307	$ 295,401	8.65%
Supplies	2,500	3,200	2,700	3,150	-1.56%
Services & Charges	154,881	196,836	204,686	245,394	24.67%
Division Total	$ 395,752	$ 471,914	$ 482,693	$ 543,945	15.26%

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 2014-15	Approved 2015-16	Approved 2016-17
Human Resources Manager	1	1	1
Benefits Specialist	1	1	1
Human Resources Specialist	1	1	1
Total	3	3	3

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 146,807	$ 161,161	$ 164,050	$ 180,985
1020	Overtime	2,547	3,000	3,000	3,000
1030	Certification	904	903	890	900
1035	Longevity	972	1,088	980	1,128
1060	FICA	11,155	12,423	12,595	13,734
1065	Retirement	24,944	26,872	27,364	29,226
1075	Unemployment Compensation	19,614	35,000	35,000	35,000
1080	Insurance - Medical	31,266	31,266	31,266	31,266
1081	Insurance - Life	162	165	162	162
Personal Services Subtotal		238,371	271,878	275,307	295,401
Supplies:					
2001	Office Supplies	1,844	1,800	1,800	2,000
2002	Postage	401	750	500	500
2015	Other Supplies	255	350	350	350
2093	Computer Equipment	-	300	50	300
Supplies Subtotal		2,500	3,200	2,700	3,150
Services & Charges:					
3001	Memberships & Subscriptions	420	1,670	1,670	2,057
3020	Training/Seminars	8,323	8,500	8,500	8,500
3022	Employee Training	426	2,000	2,000	5,000
3024	Tuition Reimbursement	-	3,250	1,500	3,500
4055	Computer Software	39,306	40,000	50,000	46,700
4060	Technology Lease Fees	2,323	2,916	2,916	1,704
5006	Fiscal Services	3,300	3,600	3,600	3,600
5007	Other Professional Services	16,543	20,450	20,450	58,750
5008	Medical Services	36,401	32,900	35,000	37,000
5018	Civil Service	6,000	8,500	6,000	8,500
6002	Printing/Reproduction	1,650	3,000	3,000	2,000
6070	Appreciation Program	28,413	40,450	40,450	36,500
6071	Service Awards	10,412	21,000	21,000	22,983
6073	Wellness Program	1,364	8,600	8,600	8,600
Services & Charges Subtotal		154,881	196,836	204,686	245,394
Division Total		**$ 395,752**	**$ 471,914**	**$ 482,693**	**$ 543,945**

Administration Department
FY 16-17

Municipal Court Division

Goals:

- To be the most efficient, professional and impartial Municipal Court in Texas.

Objectives:

- To treat the citizens who appear in Municipal Court in a courteous and efficient manner; and, to assure them of a fair, impartial and timely disposition of their cases
- To improve the effectiveness of the Municipal Court and the Justice System by improving defendants' compliance in paying Court fines and satisfying Court orders
- To maintain the Court's progressive use of innovative technology to ensure excellent case flow management

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Total cases filed	13,225		
Total dispositions	14,204		

Administration Department
Fiscal Year 2016-17

Municipal Court Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 679,707	$ 691,019	$ 695,651	$ 710,173	2.77%
Supplies	15,244	19,750	19,705	19,750	0.00%
Services & Charges	108,072	131,333	126,254	130,867	-0.35%
Division Total	$ 803,023	$ 842,102	$ 841,610	$ 860,790	2.22%

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 2014-15	Approved 2015-16	Approved 2016-17
Presiding Judge	1	1	1
Court Administrator	1	1	1
Senior Deputy Court Clerk	1	1	1
Deputy Court Clerk	6	6	6
Deputy Court Clerk (P/T)	1	1	1
Total	10	10	10

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 456,326	$ 464,950	$ 468,721	$ 480,578
1020	Overtime	6,041	6,500	6,500	6,500
1030	Certification	4,102	6,000	6,000	7,200
1035	Longevity	1,888	2,320	2,344	2,584
1042	Car Allowance	5,121	5,100	5,100	5,100
1060	FICA	34,366	34,012	34,439	35,334
1065	Retirement	77,759	77,977	78,461	78,791
1067	Pars - Retirement	18	-	-	-
1080	Insurance - Medical	93,798	93,798	93,798	93,798
1081	Insurance - Life	288	362	288	288
Personal Services Subtotal		679,707	691,019	695,651	710,173
Supplies:					
2001	Office Supplies	3,136	4,000	3,955	4,000
2002	Postage	6,553	8,000	8,000	8,000
2008	Educational	297	300	300	300
2015	Other Supplies	3,243	4,950	4,950	4,950
2018	Computer Supplies	2,015	2,500	2,500	2,500
Supplies Subtotal		15,244	19,750	19,705	19,750
Services & Charges:					
3001	Memberships & Subscriptions	446	500	500	500
3020	Training/Seminars	387	1,000	700	4,000
4001	Office Equipment	235	-	-	-
4006	Heating and A/C Equipment	6,100	6,800	4,780	6,800
4011	Building Maintenance	2,221	5,000	5,000	6,400
4022	Rent: Building/Land	-	-	-	1,500
4055	Computer Software	28,278	28,484	28,484	27,206
4060	Technology Lease Fees	8,907	11,664	11,664	6,816
5004	Consulting	7,585	9,600	9,100	9,600
5007	Other Professional Services	2,295	4,445	3,000	3,445
5009	Judicial Services	6,850	10,000	14,000	15,000
6002	Printing/Reproduction	7,981	8,000	8,000	8,000
6008	Jury Fees/Court Costs	370	1,440	880	1,000
6010	Janitorial Services	10,997	12,000	11,546	12,000
7001	Electrical	22,007	28,800	25,000	25,000
7002	Natural Gas	280	300	300	300
7004	Water	3,133	3,300	3,300	3,300
Services & Charges Subtotal		108,072	131,333	126,254	130,867
Division Total		**$ 803,023**	**$ 842,102**	**$ 841,610**	**$ 860,790**

Technology Fund
FY 16-17

Information Technologies Division

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

Objectives

- Identify areas where technology and automation can streamline city business process
- Seek and acquire new technology to monitor and maintain infrastructure
- Reduce resources required to manage network infrastructure
- Reduce energy consumption of technological equipment
- Review and implement existing and emerging disaster recovery technologies and equipment
- Enhance network performance

Goal 2: Increase performance and utilization of technology resources by all City staff.

Objectives

- Avoid obsolescence and provide additional functionality by keeping application systems current with respect to version upgrades and application modules
- Deploy additional applications as necessary to provide added functionality in order to satisfy business needs
- Provide training for IT staff or existing hardware and software in order to more efficiently utilize IT resources
- Provide access to training resources for City staff to improve efficiency in use of technology and equipment in order to streamline the workflow process

Goal 3: Streamline IT processes, policies and procedures

Objectives

- Identify areas where structure and processes are inefficient
- Improve current documentation process for work orders
- Develop and maintain an ongoing system of policies and procedures for the department to adhere to and implement a Service Level Agreement to establish the common understanding of services, priorities and responsibilities

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2016-17
Average response time for urgent priority work order (target 2 hours)	55 Minutes	52 Minutes	50 Minutes

Administration Department
Fiscal Year 2016-17

Information Technologies

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 609,769	$ 644,587	$ 632,356	$ 657,771	2.05%
Supplies	107,636	182,682	182,316	307,332	68.23%
Services & Charges	1,525,603	1,382,289	1,382,589	1,776,945	28.55%
Division Total	$2,243,008	$2,209,558	$2,197,261	$2,742,048	24.10%

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 2014-15	Approved 2015-16	Approved 2016-17
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	6	7	7

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 417,156	$ 439,349	$ 435,915	$ 457,344
1020	Overtime	5,930	10,000	10,000	10,000
1030	Certification	8,180	11,071	4,152	4,200
1035	Longevity	2,184	2,432	2,384	2,756
1060	FICA	32,356	34,490	34,027	35,821
1065	Retirement	70,877	74,183	72,780	74,552
1080	Insurance - Medical	72,954	72,954	72,954	72,954
1081	Insurance - Life	132	108	144	144
Personal Services Subtotal		609,769	644,587	632,356	657,771
Supplies:					
2001	Office Supplies	459	500	500	500
2004	Gas and Oil	539	856	490	762
2005	Minor Tools	-	800	800	800
2015	Other Supplies	1,914	2,350	2,350	2,670
2091	Office Furniture/Equipment	-	-	-	500
2093	Computer Equipment	104,724	178,176	178,176	302,100
Supplies Subtotal		107,636	182,682	182,316	307,332
Services & Charges:					
3001	Memberships & Subscriptions	6,305	2,100	3,400	5,260
3020	Training/Seminars	15,905	18,150	18,150	23,675
3022	Employee Training	-	-	-	5,000
3024	Tuition Reimbursement	-	3,500	-	7,000
4001	Office Equipment	108,941	101,800	101,800	110,000
4020	Motor Pool: Lease Fees	6,183	8,616	8,616	9,980
4022	Rental of Building	20,574	21,600	21,600	10,000
4030	VM: Fleet Maintenance	4,198	2,720	2,720	3,160
4050	Computer - Hardware	261,859	282,010	291,010	440,650
4055	Computer - Software	353,639	418,000	418,000	467,910
4060	Technology Lease Fees	15,745	15,745	15,745	12,780
5004	Consulting	17,575	35,000	25,000	25,000
5007	Other Professional Services	346,858	126,373	129,873	311,500
7003	Telephone	367,821	346,675	346,675	345,030
Services & Charges Subtotal		1,525,603	1,382,289	1,382,589	1,776,945
Division Total		**$ 2,243,008**	**$ 2,209,558**	**$ 2,197,261**	**$ 2,742,048**

City Secretary Department
FY 16-17

City Secretary Division

Goals:

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

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Agendas prepared	42	50	45
Record requests processed	351	300	300
% Alcohol licenses issued within 3 days	29	47	25
% Solicitor permits & registrations issued within 3 days	35	22	40
Pages imaged to Laserfische	6,722	8,500	6,500

Administration Department
Fiscal Year 2016-17

City Secretary Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 363,878	$ 355,702	$ 352,404	$ 360,730	1.41%
Supplies	14,532	15,800	17,500	16,800	6.33%
Services & Charges	43,598	80,335	65,342	87,694	9.16%
Division Total	$ 422,008	$ 451,837	$ 435,246	$ 465,224	2.96%

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, such as 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 filing with all corporate doucuments, including those for the La Porte Development Authority, with the appropriate regulatory agencies. 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 2014-15	Approved 2015-16	Approved 2016-17
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary IV	1	1	1
Records Specialist	1	1	1
Total	4	4	4

City of La Porte, Texas
City Secretary **001-6067-510**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 254,427	$ 249,098	$ 247,595	$ 256,052
1020	Overtime	3,576	2,000	1,000	2,000
1035	Longevity	1,808	2,000	2,020	1,096
1060	FICA	19,156	18,622	18,616	18,414
1065	Retirement	42,815	41,756	40,857	40,782
1080	Insurance - Medical	41,688	41,688	41,688	41,688
1081	Insurance - Life	228	288	198	198
1090	Other Benefits	180	250	430	500
Personal Services Subtotal		363,878	355,702	352,404	360,730
Supplies:					
2001	Office Supplies	394	500	500	500
2002	Postage	164	300	-	300
2015	Other Supplies	13,541	15,000	15,000	15,000
2090	Machinery/Tools/Equipment	-	-	2,000	-
2093	Computer Equipment	433	-	-	1,000
Supplies Subtotal		14,532	15,800	17,500	16,800
Services & Charges:					
3001	Memberships & Subscriptions	1,634	1,495	1,465	1,005
3020	Training/Seminars	2,894	6,000	6,000	7,950
4055	Computer Software	2,388	8,938	8,938	18,035
4060	Technology Lease Fees	2,378	2,916	2,916	1,704
5005	Personnel Services	-	5,386	5,423	-
5007	Other Professional Services	1,730	1,600	1,600	2,000
6002	Printing/Reproduction	5,501	5,000	8,000	8,000
6003	Legal Notices	16,950	14,000	14,000	14,000
6004	Elections	10,123	35,000	17,000	35,000
Services & Charges Subtotal		43,598	80,335	65,342	87,694
Division Total		**$ 422,008**	**$ 451,837**	**$ 435,246**	**$ 465,224**

Administration Department
FY 16-17

Legal Division

Goals:

- Maintain a close relationship with all City departments to keep apprised of legal issues affecting City operations and personnel
- Provide legal assistance for ongoing City construction projects
- Provide review and general direction for resolving claims and lawsuits against the City. When proper, recommend retraining outside legal counsel with appropriate "specialized" experience
- Provide efficient and effective services as City's Municipal Court Prosecutor
- Provide legal support for the City's various boards and commissions

Administration Department
Fiscal Year 2016-17

Legal Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 20,844	$ 13,245	$ 13,245	$ 13,245	0.00%
Services & Charges	289,512	187,680	147,900	163,500	-12.88%
Division Total	$ 310,356	$ 200,925	$ 161,145	$ 176,745	-12.03%

Scope of Services Summary

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

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

City of La Porte, Texas
Legal **001-6068-515**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1080	Insurance - Medical	$ 20,844	$ 13,245	$ 13,245	$ 13,245
Personal Services Subtotal		20,844	13,245	13,245	13,245
Services & Charges:					
3001	Memberships & Subscriptions	-	100	100	100
3020	Training/Seminars	-	800	800	800
5003	Legal	176,786	87,700	84,000	91,700
5004	Consulting	73,854	61,080	25,000	25,000
5010	City Prosecutor	38,872	38,000	38,000	45,900
Services & Charges Subtotal		289,512	187,680	147,900	163,500
Division Total		**$ 310,356**	**$ 200,925**	**$ 161,145**	**$ 176,745**

Administration Department
FY 16-17

City Council Division

Goals:

- Enhance community relations through public awareness of City services
- Promote the City's dedication to a better quality of life for its citizens
- Accelerate Economic Development activities for our area
- Enhance Employee Morale
- Enhance Customer Service to citizens
- Enhance Financial Accountability
- Enhance programs to welcome new citizens
- Enhance youth activities and programs
- Revitalization of Main Street

Objectives:

- Continue to recognize outstanding employee service to the City be presenting employee(s) with certification, proclamations or plaques (such as employee of the quarter, employee of the year, etc)
- Discuss City's proactive attitude with citizens
- Provide press releases of projects, which contribute to the City's quality of life
- Continue to share in a joint effort with the La Porte Bayshore Chamber of Commerce to work toward enhancing economic development with the City of La Porte

Administration Department
Fiscal Year 2016-17

City Council Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 36,278	$ 37,461	$ 37,462	$ 37,462	0.00%
Supplies	6,588	1,500	1,650	4,300	186.67%
Services & Charges	17,497	23,609	22,109	20,103	-14.85%
Division Total	$ 60,363	$ 62,570	$ 61,221	$ 61,865	-1.13%

Scope of Services Summary

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

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

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 23,600	$ 24,000	$ 24,000	$ 24,000
1042	Car Allowance	10,100	10,800	10,800	10,800
1060	FICA	2,578	2,661	2,662	2,662
Personal Services Subtotal		36,278	37,461	37,462	37,462
Supplies:					
2001	Office Supplies	418	1,500	1,500	1,000
2002	Postage	-	-	150	-
2018	Computer Supplies	-	-	-	-
2090	Machinery/Tools/Equipment	-	-	-	2,300
2093	Computer Equipment	6,170	-	-	1,000
Supplies Subtotal		6,588	1,500	1,650	4,300
Services & Charges:					
3001	Memberships & Subscriptions	6,928	7,048	7,048	7,269
3020	Training/Seminars	4,237	7,000	5,500	6,000
4060	Technology Lease Fees	4,883	6,561	6,561	3,834
6041	Special Events	1,449	3,000	3,000	3,000
Services & Charges Subtotal		17,497	23,609	22,109	20,103
Division Total		**$ 60,363**	**$ 62,570**	**$ 61,221**	**$ 61,865**

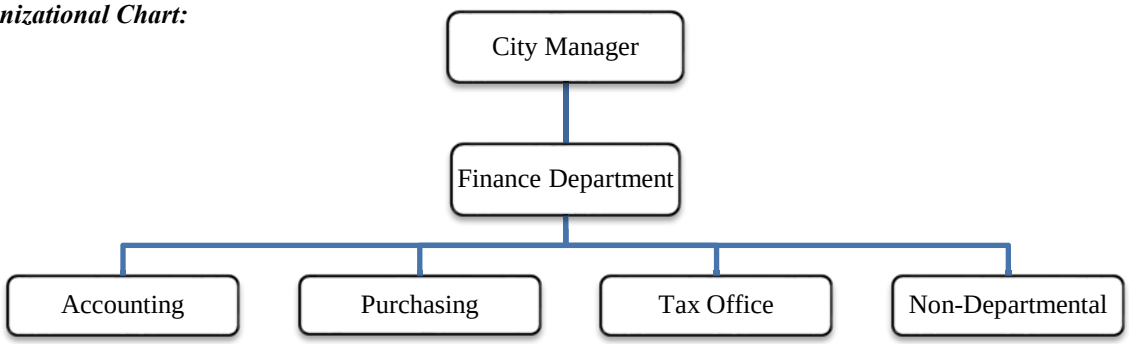
CITY OF LA PORTE

TEXAS

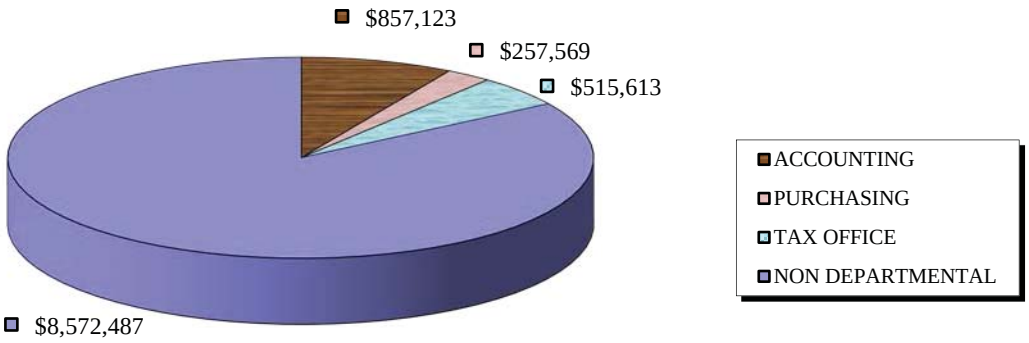
Finance Department
FY 16-17

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

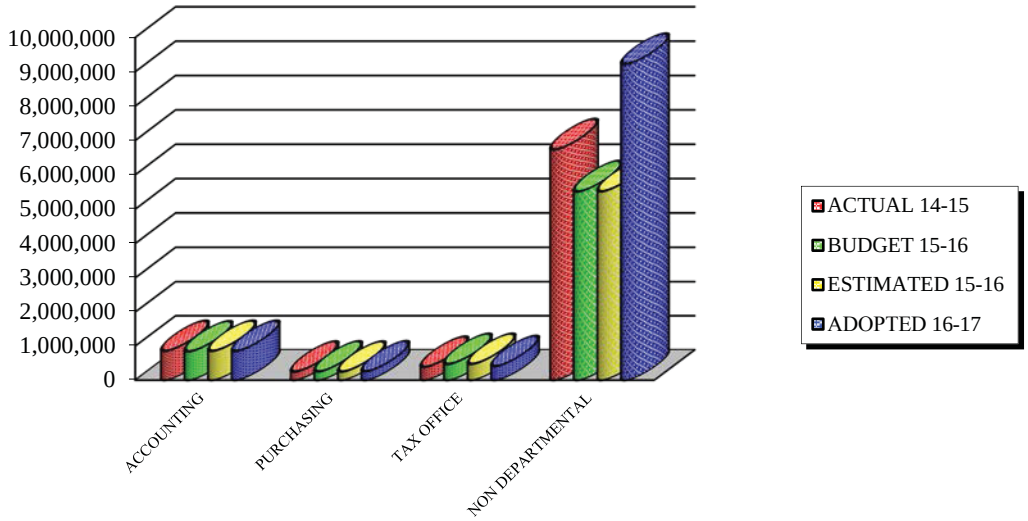
Organizational Chart:



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



Four Year Comparison by Division:



Finance Department
Fiscal Year 2016-17

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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Accounting	$ 855,615	$ 852,144	$ 856,554	$ 857,123	0.58%
Purchasing	248,160	252,031	247,622	257,569	2.20%
Tax Office	389,187	471,541	473,572	515,613	9.35%
Non Departmental	6,739,432	5,518,853	5,518,728	8,572,487	55.33%
Department Total	$ 8,232,394	$ 7,094,569	$ 7,096,476	$ 10,202,792	43.81%

Department Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 2,090,747	$ 2,003,333	$ 1,985,721	$ 1,997,146	-0.31%
Supplies	21,076	29,375	26,856	17,650	-39.91%
Services & Charges	6,120,571	5,061,861	5,083,899	8,187,996	61.76%
Department Total	$ 8,232,394	$ 7,094,569	$ 7,096,476	$ 10,202,792	43.81%

Finance Department
FY 16-17

Accounting Division

Goals:

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

Objectives:

- Process paychecks within 3 days with zero errors
- To complete 9/30/16 Financial Report by January 2017 and secure the GFOA Award for Financial Reporting
- Print monthly reports by the tenth working day following the end of the month
- Enhance earnings on the investment of City funds through active portfolio management while maintaining safety and liquidity
- Obtain an average interest earnings rate on idle funds greater than 15 basis points over the short-term rate
- Complete all miscellaneous billings by the 15th working day of the month

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
% of payroll checks processed with zero errors	99%	99%	100%
% of monthly reports printed by the 10th working day	100%	100%	100%
Average interest rate earned vs. short term rate (%)	0.16	0.20	0.15
% of accounts billed by 5th	100%	100%	100%
Certificate of achievement	Yes	Yes	Yes
Budget award	Yes	Yes	Yes

Finance Department
Fiscal Year 2016-17

Accounting Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 753,850	$ 743,017	$ 744,307	$ 748,424	0.73%
Supplies	6,253	11,400	9,415	8,300	-27.19%
Services & Charges	95,512	97,727	102,832	100,399	2.73%
Division Total	$ 855,615	$ 852,144	$ 856,554	$ 857,123	0.58%

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 2014-15	Approved 2015-16	Approved 2016-17
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	1.5	1.5	1.5
Senior Financial Services Technician	1.0	1.0	1.0
Financial Services Technician	3.0	3.0	3.0
Total	8.5	8.5	8.5

City of La Porte, Texas
Accounting **001-6141-515**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 526,049	$ 517,942	$ 517,937	$ 524,161
1020	Overtime	3,859	4,000	5,000	4,000
1035	Longevity	5,240	5,636	5,636	5,996
1042	Car Allowance	2,561	2,558	2,558	2,550
1060	FICA	38,606	38,464	38,348	38,817
1065	Retirement	88,639	85,389	85,962	83,872
1080	Insurance - Medical	88,587	88,587	88,587	88,587
1081	Insurance - Life	309	441	279	441
Personal Services Subtotal		753,850	743,017	744,307	748,424
Supplies:					
2001	Office Supplies	2,240	2,800	2,500	2,500
2002	Postage	2,708	3,000	2,600	2,600
2008	Educational	-	900	715	800
2015	Other Supplies	647	2,500	1,500	1,500
2018	Computer Supplies	508	500	500	500
2091	Office Furniture/Equipment	-	1,200	1,200	-
2093	Computer Equipment	150	500	400	400
Supplies Subtotal		6,253	11,400	9,415	8,300
Services & Charges:					
3001	Memberships & Subscriptions	3,272	3,383	3,298	3,488
3020	Training/Seminars	9,542	12,000	12,000	15,050
4060	Technology Lease Fees	6,347	8,019	8,019	4,686
5001	Audit	66,409	65,200	65,291	62,950
5006	Fiscal Services	-	-	5,100	5,100
5007	Other Professional Services	7,099	7,100	7,099	7,100
6002	Printing/Reproduction	2,843	2,025	2,025	2,025
Services & Charges Subtotal		95,512	97,727	102,832	100,399
Division Total		**$ 855,615**	**$ 852,144**	**$ 856,554**	**$ 857,123**

Finance Department
FY 16-17

Purchasing Division

Goals:

- Expand e-procurement program to include acceptance for formal bids, RFP's and quotes electronically via the internet
- Apply for the Achievement in Excellence in Procurement Award from the National Purchasing Institute
- Seek opportunities to create more city-wide agreements that will save money and help with efficiencies

Objectives:

- Implement a Contract Management tracking system
- Update policy and procedures to aid in contract management
- Develop training of new hires and promoted employees on Purchasing processes

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Purchase orders issued	514	590	600
Request for proposals	3	8	4
Sealed bids	17	20	20
Formal quotes	16	15	20
P Card rebate	$ 55,000	$ 60,000	$ 62,000

Finance Department
Fiscal Year 2016-17

Purchasing Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 240,071	$ 239,130	$ 237,465	$ 246,021	2.88%
Supplies	614	1,400	1,361	1,800	28.57%
Services & Charges	7,475	11,501	8,796	9,748	-15.24%
Division Total	$ 248,160	$ 252,031	$ 247,622	$ 257,569	2.20%

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 2014-15	Approved 2015-16	Approved 2016-17
Purchasing Manager	1	1	1
Contract Administrator	-	1	1
Buyer	1	1	1
Purchasing Technician	1	-	-
Total	3	3	3

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 167,471	$ 166,699	$ 165,231	$ 172,212
1020	Overtime	-	-	-	300
1030	Certification	924	900	1,367	1,367
1035	Longevity	336	416	408	550
1060	FICA	12,203	12,450	12,207	12,808
1065	Retirement	27,769	27,237	26,914	27,446
1080	Insurance - Medical	31,266	31,266	31,266	31,266
1081	Insurance - Life	102	162	72	72
Personal Services Subtotal		240,071	239,130	237,465	246,021
Supplies:					
2001	Office Supplies	317	700	800	700
2002	Postage	2	100	25	100
2008	Educational	-	200	136	200
2015	Other Supplies	295	300	300	300
2091	Office Furniture/Equipment	-	-	-	400
2093	Computer Equipment	-	100	100	100
Supplies Subtotal		614	1,400	1,361	1,800
Services & Charges:					
3001	Memberships & Subscriptions	1,240	1,480	1,480	1,480
3020	Training/Seminars	3,857	4,102	4,100	5,164
3024	Tuition Reimbursement	-	-	-	1,100
4060	Technology Lease Fees	2,378	2,916	2,916	1,704
6002	Printing & Reproduction	-	300	300	300
9998	Request for Upgrade (s)	-	2,703	-	-
Services & Charges Subtotal		7,475	11,501	8,796	9,748
Division Total		**$ 248,160**	**$ 252,031**	**$ 247,622**	**$ 257,569**

Finance Department
FY 16-17

Tax Division

Goals:

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

Objectives:

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

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Collection ratio	98.6%	98.9%	98.5%
Percent of reports completed on time	100%	100%	100%
Percent of reconciliations prepared quarterly or less	100%	100%	100%
Tax accounts billed	35,068	37,745	39,905
Supplemental rolls processed	61	124	124
Correction rolls processed	94	196	240
Name change rolls	96	96	96
Percent of online transactions	4%	4%	5%
Percent of staff with RTA/RTC certification	0.25%	0.25%	0.50%

Finance Department
Fiscal Year 2016-17

Tax Office Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 190,891	$ 219,536	$ 209,662	$ 207,698	-5.39%
Supplies	10,012	11,275	10,780	2,250	-80.04%
Services & Charges	188,284	240,730	253,130	305,665	26.97%
Division Total	$ 389,187	$ 471,541	$ 473,572	$ 515,613	9.35%

Scope of Services Summary

The Tax Office Division is responsible for the billing and collection of ad valorem (property) taxes. This Division also bills and collects taxes in La Porte's Industrial District.

Personnel Position Roster

	Approved 2014-15	Approved 2015-16	Approved 2016-17
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 **001-6145-515**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 122,484	$ 146,409	$ 136,277	$ 137,569
1020	Overtime	26	100	2,000	100
1030	Certification	-	-	485	600
1035	Longevity	2,100	1,704	1,404	608
1060	FICA	9,149	10,905	10,387	10,342
1065	Retirement	20,583	23,851	22,560	21,912
1080	Insurance - Medical	36,477	36,477	36,477	36,477
1081	Insurance - Life	72	90	72	90
Personal Services Subtotal		190,891	219,536	209,662	207,698
Supplies:					
2001	Office Supplies	1,487	1,000	1,000	1,000
2002	Postage	8,149	9,000	8,500	500
2008	Education	-	75	80	-
2015	Other Supplies	116	500	500	500
2018	Computer Supplies	-	450	450	-
2093	Computer Equipment	260	250	250	250
Supplies Subtotal		10,012	11,275	10,780	2,250
Services & Charges:					
3001	Memberships & Subscriptions	400	430	490	115
3020	Training/Seminars	1,034	5,910	4,510	3,760
3024	Tuition Reimbursemnet	-	-	-	1,500
4055	Computer Software	298	325	298	-
4060	Technology Lease Fees	2,780	3,645	3,645	2,130
5005	Personnel Services	144	-	12,857	-
5007	Other Professional Services	179,659	226,170	227,780	297,660
5012	Property Resale Maint	750	250	250	-
6002	Printing/Reproduction	3,219	4,000	3,300	500
Services & Charges Subtotal		188,284	240,730	253,130	305,665
Division Total		**$ 389,187**	**$ 471,541**	**$ 473,572**	**$ 515,613**

Finance Department
Fiscal Year 2016-17

Non Departmental Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 905,935	$ 801,650	$ 794,287	$ 795,003	-0.83%
Supplies	4,197	5,300	5,300	5,300	0.00%
Services & Charges	5,829,300	4,711,903	4,719,141	7,772,184	64.95%
Division Total	$6,739,432	$5,518,853	$5,518,728	$8,572,487	55.33%

Scope of Services Summary

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

City of La Porte, Texas
Non Departmental **001-6146-515**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1012	Sick Buy Back	$ 96,338	$ 99,867	$ 93,926	$ 94,503
1055	Termination Pay (Sick/Vac)	120,985	150,000	150,000	150,000
1060	FICA	16,519	19,115	18,660	18,705
1065	Retirement	36,351	40,678	39,711	39,805
1080	Insurance - Medical	635,742	491,990	491,990	491,990
Personal Services Subtotal		905,935	801,650	794,287	795,003
Supplies:					
2001	Office	521	800	800	800
2015	Other Supplies	3,676	4,500	4,500	4,500
Supplies Subtotal		4,197	5,300	5,300	5,300
Services & Charges:					
3001	Memberships & Subscriptions	668	2,000	676	800
4001	Office Equipment	23,778	23,778	23,778	23,778
4002	Machinery/Tools/Equipment	1,422	2,200	2,200	2,200
4006	Heating & A/C Equipment	5,194	2,000	6,500	6,500
4011	Building	6,543	22,915	72,915	124,500
4021	Vehicle Maint: O/S Contract	11,337	16,868	10,000	10,000
5001	Accounting	-	5,600	20,000	15,100
5006	Fiscal Services	123,243	110,000	130,000	135,000
5007	Other Professional Services	299,587	311,720	299,330	311,720
5013	Property Appraisal	12,900	18,050	13,000	13,000
6010	Janitorial	23,696	25,060	24,950	25,060
6024	Deductibles-Auto Accident	1,685	10,000	10,000	10,000
6070	Appreciation Program	-	-	-	30,000
7001	Electrical	502,483	510,000	510,000	510,000
7002	Natural Gas	289	300	300	300
7004	Water	1,391	2,500	1,400	1,400
9002	Admin Trans to Fund 002	69,161	1,000,000	1,000,000	-
9003	Admin Trans to Fund 003	2,000,000	-	-	2,000,000
9010	Admin Trans to Fund 010	586	-	-	-
9014	Admin Trans to Fund 014	1,916,876	633,582	633,582	2,416,878
9015	Admin Trans to Fund 015	809,948	1,500,000	1,500,000	1,350,000
9024	Admin Trans to Fund 024	15,963	-	-	-
9026	Admin Trans to Fund 026	2,550	-	-	-
9050	Contingency	-	82,808	27,988	300,000
9997	Special Programs	-	432,522	432,522	485,948
Services & Charges Subtotal		5,829,300	4,711,903	4,719,141	7,772,184
Division Total		**$ 6,739,432**	**$ 5,518,853**	**$ 5,518,728**	**$ 8,572,487**

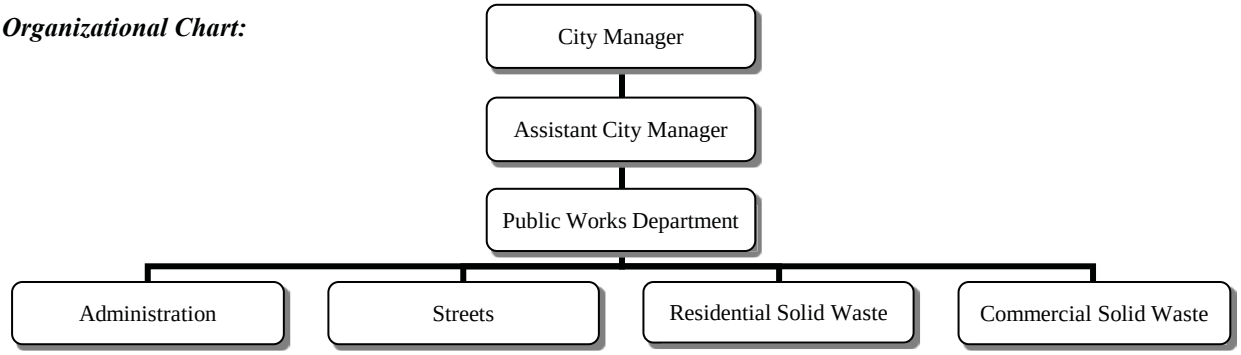
CITY OF LA PORTE

TEXAS

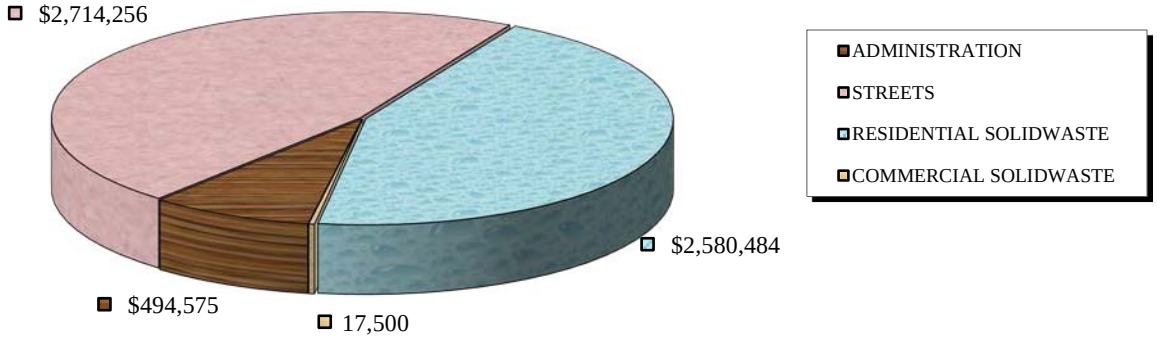
Public Works Department
FY 16-17

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.

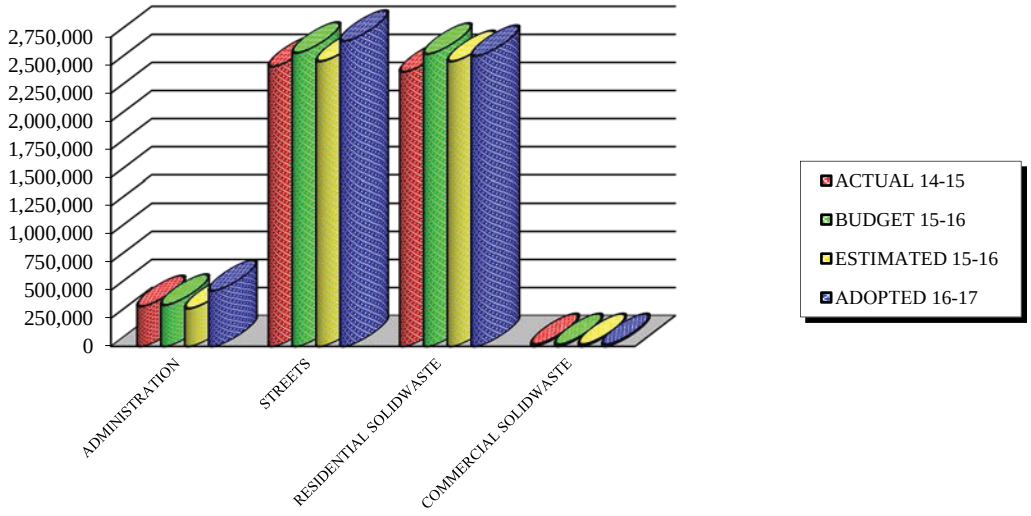
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Public Works Department
Fiscal Year 2016-17

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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Administration	$ 356,413	$ 367,979	$ 337,188	$ 494,575	34.40%
Streets	2,487,556	2,608,454	2,533,798	2,714,256	4.06%
Residential Solidwaste	2,440,476	2,599,310	2,532,958	2,580,484	-0.72%
Commercial Solidwaste	17,089	17,146	17,146	17,500	2.06%
Department Total	$ 5,301,534	$ 5,592,889	$ 5,421,090	$ 5,806,815	3.82%

Department Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 3,085,062	$ 3,103,593	$ 3,039,903	$ 3,341,882	7.68%
Supplies	392,980	437,454	341,530	377,412	-13.73%
Services & Charges	1,823,492	2,026,842	2,016,297	2,041,271	0.71%
Capital Outlay	-	25,000	23,360	46,250	
Department Total	$ 5,301,534	$ 5,592,889	$ 5,421,090	$ 5,806,815	3.82%

Public Works Department
FY 16-17

Administration Division

Goals:

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

Objectives:

- Conduct a pavement condition assessment for all public streets, prioritize repairs
- Further development of the GIS system to include input of maintenance activities and develop an updated 5-year CIP
- Completion of all assigned construction contracts within time allowed and budget constraints
- Assure the La Porte Area Water Authority provides adequate supplies of water to all customer entities at the most cost effective price possible
- Assure the Airport Business Plan Study is a quality produce and is ready for review by Executive Management by end of 1st Quarter FY17
- Assure all Public Works Divisions have clear directions that facilitate efficient and effective customer service levels

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Condition assessement of public streets (miles)	0	0	125
Sidewald repair (SF)	0	15,000	40000
GSI: identify undocumented water line materials (with future repairs - lin. ft.)		10,000	10,000
GSI: input FY water/sewer maintenance activities		100%	100%

Public Works Department
Fiscal Year 2016-17

Public Works Administration Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 315,345	$ 309,375	$ 284,767	$ 435,842	40.88%
Supplies	3,873	8,639	7,974	11,667	35.05%
Services & Charges	37,195	49,965	44,447	47,066	-5.80%
Division Total	$ 356,413	$ 367,979	$ 337,188	$ 494,575	34.40%

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 2014-15	Approved 2015-16	Approved 2016-17
Director of Public Works	0.5	0.5	0.50
Assistant Public Works Director	0.5	0.5	0.50
CIP Manager	-	-	1.00
Public Improvement Inspector	-	-	1.00
Office Coordinator	1.0	1.0	1.00
Secretary	2.0	2.0	1.20
Total	4.0	4.0	5.20

City of La Porte, Texas
Public Works Administration **001-7070-530**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 217,260	$ 210,406	$ 191,856	$ 305,740
1035	Longevity	1,288	1,480	1,376	1,382
1042	Car Allowance	2,561	2,558	2,558	2,550
1060	FICA	15,793	16,790	14,780	22,960
1065	Retirement	36,425	36,147	32,329	48,710
1080	Insurance - Medical	41,688	41,688	41,688	54,194
1081	Insurance - Life	180	306	180	306
1090	Other Benefits	150	-	-	-
Personal Services Subtotal		315,345	309,375	284,767	435,842
Supplies:					
2001	Office Supplies	1,400	1,400	1,375	1,400
2002	Postage	205	160	248	200
2004	Gas and Oil	1,119	1,424	840	1,157
2009	Medical	-	50	40	50
2015	Other Supplies	846	1,790	2,375	1,040
2091	Office Furniture/Equipment	269	1,100	733	7,400
2093	Computer Equipment	34	2,715	2,363	420
Supplies Subtotal		3,873	8,639	7,974	11,667
Services & Charges:					
3001	Memberships & Subscriptions	335	402	416	1,030
3020	Training/Seminars	1,479	2,100	3,766	7,649
3024	Tuition Reimbursemnt	311	622	-	-
4001	Office Equipment	-	-	-	4,000
4006	Heating and A/C Equipment	545	800	650	750
4011	Building Maintenance	1,869	1,950	2,902	1,400
4020	Motor Pool Lease Fees	1,357	2,100	2,100	2,232
4030	VM: Fleet Maintenance	2,467	2,402	2,402	2,334
4060	Technology Lease Fees	3,110	3,645	3,645	2,130
5005	Personnel Services	-	9,072	5,553	-
5007	Other Professional Services	1,472	-	-	-
6001	Uniform/Towel Cleaning	-	-	172	344
6002	Printing & Reproduction	432	-	-	-
6005	Advertising	-	295	295	-
6010	Janitorial Services	8,460	8,877	8,876	8,877
6013	TCEQ Requirements	300	300	300	300
7001	Electrical	10,513	13,200	9,336	11,400
7004	Water	4,545	4,200	4,034	4,620
Services & Charges Subtotal		37,195	49,965	44,447	47,066
Division Total		**$ 356,413**	**$ 367,979**	**$ 337,188**	**$ 494,575**

Public Works Department
FY 16-17

Streets Division

Goals:

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

Objectives:

- Continue development of in-house concrete street repair program
- Ditch/clean 11,250 LF of roadside ditch per quarter
- Mow 125 acres of Rights-of Way monthly
- Mow 300 acres of Airport property monthly
- Re-grade 1 alleyway per quarter to provide positive drainage
- Provide traffic related information within 30 days of receipt of request

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Linear feet of ditches cleaned	57,820	58,500	45,000
Linear feet of streets Crack Sealed	148,775	66,500	75,000
SY of concrete street repaired:	3,700	3,200	3,500
Removed/replaced by city crews	1,953	756	1,200
Removed/replaced by contractor	3,000	3,000	3,000
Raised by contractor	1,949	2,000	2,000
Total SY repaired	6,902	5,756	6,200
Inlets Repaired by city crews	6	15	10
Linear feet of curb repaired by city crews	192	550	500
Number of alleyways regarded	-	4	4

Public Works Department
Fiscal Year 2016-17

Streets Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$1,622,827	$1,605,845	$1,575,248	$1,639,248	2.08%
Supplies	145,979	153,125	116,947	121,500	-20.65%
Services & Charges	718,750	824,484	818,243	907,258	10.04%
Capital Outlay	-	25,000	23,360	46,250	85.00%
Division Total	$2,487,556	$2,608,454	$2,533,798	$2,714,256	4.06%

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 2014-15	Approved 2015-16	Approved 2016-17
Street Maintenance Superintendent	1.0	1.0	1.00
Street Maintenance Supervisor	3.0	3.0	3.00
Senior Equipment Operator	6.0	6.0	6.00
Equipment Operator II	5.5	5.5	5.50
Equipment Operator I	10.0	10.0	11.00
Mosquito Control Technician	1.0	1.0	1.00
Secretary	-	-	0.25
Total	26.5	26.5	27.75

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 1,044,984	$ 1,057,010	$ 1,030,038	$ 1,069,112
1020	Overtime	15,559	7,000	11,243	11,243
1030	Certification	5,492	4,500	4,500	4,500
1035	Longevity	14,154	13,578	10,014	13,318
1050	WC Loss Time	3,107	-	247	-
1060	FICA	78,990	78,715	77,865	80,468
1065	Retirement	178,610	173,566	169,838	170,892
1080	Insurance - Medical	281,394	270,972	270,972	289,211
1081	Insurance - Life	537	504	531	504
Personal Services Subtotal		1,622,827	1,605,845	1,575,248	1,639,248
Supplies:					
2001	Office	118	150	150	150
2003	Protective Clothing	835	800	800	800
2004	Gas and Oil	69,271	86,046	51,776	60,000
2005	Minor Tools	1,462	1,500	1,500	1,500
2007	Chemical	27,051	27,318	27,201	27,000
2010	Traffic	34,732	30,000	30,000	30,000
2015	Other Supplies	2,667	1,400	401	1,400
2090	Machinery/Tools/Equipment	9,733	5,475	4,683	400
2093	Computer Equipment	110	436	436	250
Supplies Subtotal		145,979	153,125	116,947	121,500
Services & Charges:					
3020	Training/Seminars	1,053	1,000	1,000	6,460
3024	Tuition Reimbursement	-	-	-	3,500
4002	Machinery/Tools/Equipment	2,386	3,000	3,000	3,000
4003	Radios	-	752	752	-
4004	Traffic Signal Maintenance	6,991	10,000	6,026	10,000
4015	Paving	185,258	215,562	215,562	200,000
4020	Motor Pool Lease Fees	260,008	312,795	312,795	344,424
4030	VM: Fleet Maintenance	250,179	257,876	257,876	247,806
4060	Technology Lease Fees	525	2,187	2,187	1,278
5007	Other Professional Services	916	892	892	20,840
6001	Uniforms	10,323	11,320	9,053	10,800
6002	Printing and Production	50	-	-	50
6009	Landfills Charges	961	9,000	9,000	11,000
6013	TCEQ Requirements	100	100	100	100
9999	Request for new Position	-	-	-	48,000
Services & Charges Subtotal		718,750	824,484	818,243	907,258
Capital Outlay:					
8021	Machinery/Tools & Equipment	-	-	-	21,250
8027	Traffic Control Devices	-	25,000	23,360	25,000
Capital Outlay Subtotal		-	25,000	23,360	46,250
Division Total		**$ 2,487,556**	**$ 2,608,454**	**$ 2,533,798**	**$ 2,714,256**

Public Works Department
FY 16-17

Residential Solidwaste Division

Goals:

- Continue to provide efficient Solid Waste Collection services
- Continue providing mulch to citizens at no cost
- Continue to explore opportunities to expand the Recycling Program
- Determine the most cost effective solid waste collection method for future population growth

Objectives:

- Timely and productive collection of SolidWaste
- Expansion of the Recycling Program through public education and outreach
- Deliver trash bags for solidwaste collection to residential homes within 10 days of program start

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Tons garbage collected	11,738	11,732	11,800
Cu. yds. trash collected	34,725	37,000	37,000
Number of garbage bags delivered	24,326	27,000	27,500
Tons of recycling collected	320	300	300
Cu. yds. of brush composted	27,984	32,620	32,000

Public Works Department
Fiscal Year 2016-17

Residential Solidwaste Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$1,146,890	$1,188,373	$1,179,888	$1,266,792	6.60%
Supplies	243,128	275,690	216,609	244,245	-11.41%
Services & Charges	1,050,458	1,135,247	1,136,461	1,069,447	-5.80%
Division Total	$2,440,476	$2,599,310	$2,532,958	$2,580,484	-0.72%

Scope of Services Summary

The functions for the Residential Solidwaste Division is the collection of residential solidwaste for approximately 8,650 homes within the City limits.

Personnel Position Roster

	Approved 2014-15	Approved 2015-16	Approved 2016-17
Equipment Services/Solidwaste Superinten	0.5	0.5	0.50
Solidwaste Supervisor	1.0	1.0	1.00
Senior Equipment Operator	3.0	3.0	3.00
Equipment Operator II	4.0	4.0	4.00
Equipment Operator I	6.0	6.0	6.00
Solidwaste Worker	8.0	8.0	8.00
Secretary	0.0	0.0	0.25
Total	22.5	22.5	22.75

City of La Porte, Texas
Residential Solidwaste **001-7072-532**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 717,722	$ 740,755	$ 737,800	$ 820,401
1020	Overtime	9,758	10,000	11,000	10,000
1030	Certification	1,506	1,200	1,367	1,504
1035	Longevity	7,960	8,700	8,696	4,672
1060	FICA	53,567	60,573	58,332	61,449
1065	Retirement	121,468	132,236	127,784	131,251
1080	Insurance - Medical	234,495	234,495	234,495	237,101
1081	Insurance - Life	414	414	414	414
Personal Services Subtotal		1,146,890	1,188,373	1,179,888	1,266,792
Supplies:					
2001	Office Supplies	71	100	100	100
2003	Protective Clothing	1,111	1,000	1,000	1,000
2004	Gas and Oil	112,391	132,672	86,285	90,000
2005	Minor Tools	30	150	150	100
2015	Other Supplies	128,437	140,568	128,000	152,845
2050	Safety Supplies	115	100	100	100
2090	Machinery/Tools/Equipment	973	1,000	974	-
2093	Computer Equipment	-	100	-	100
Supplies Subtotal		243,128	275,690	216,609	244,245
Services & Charges:					
3001	Memberships & Subscriptions	-	-	424	424
3020	Training/Seminars	128	215	-	-
4003	Radios and Base Stations	-	752	752	-
4020	Motor Pool Lease Fees	226,528	282,827	282,827	282,300
4030	VM: Fleet Maintenance	309,200	317,541	317,541	304,798
4060	Technology Lease Fees	567	729	729	-
5005	Personnel Services	63,874	60,000	60,000	-
6001	Uniforms	7,186	5,500	7,365	7,560
6002	Printing/Reproduction	871	1,000	1,158	1,200
6009	Landfill Charges	442,104	466,683	465,665	473,165
Services & Charges Subtotal		1,050,458	1,135,247	1,136,461	1,069,447
Division Total		**$ 2,440,476**	**$ 2,599,310**	**$ 2,532,958**	**$ 2,580,484**

Public Works Department
Fiscal Year 2016-17

Commercial Solidwaste Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Services & Charges	$ 17,089	$ 17,146	$ 17,146	$ 17,500	2.06%
Division Total	$ 17,089	$ 17,146	$ 17,146	$ 17,500	2.06%

Scope of Services Summary

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

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Services & Charges:				
5007 Other Professional Services	$ 17,089	$ 17,146	$ 17,146	$ 17,500
Services & Charges Subtotal	17,089	17,146	17,146	17,500
Division Total	**$ 17,089**	**$ 17,146**	**$ 17,146**	**$ 17,500**

CITY OF LA PORTE

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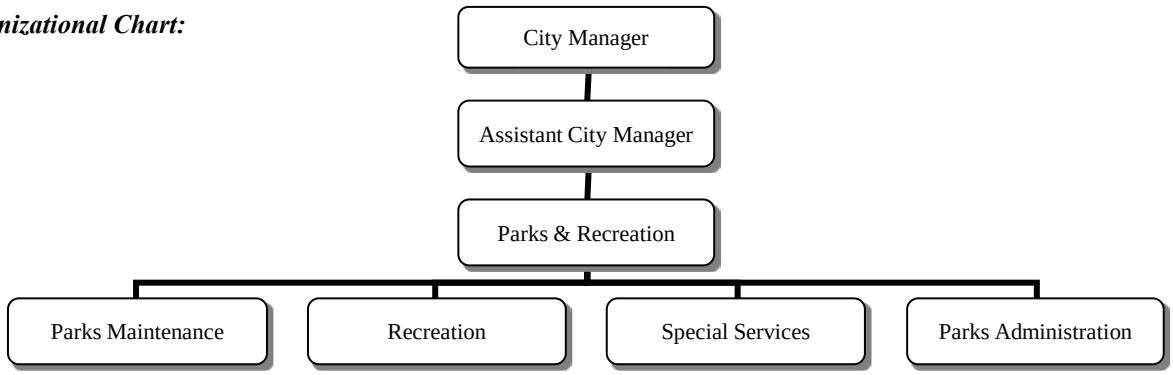
Parks & Recreation Department

FY 16-17

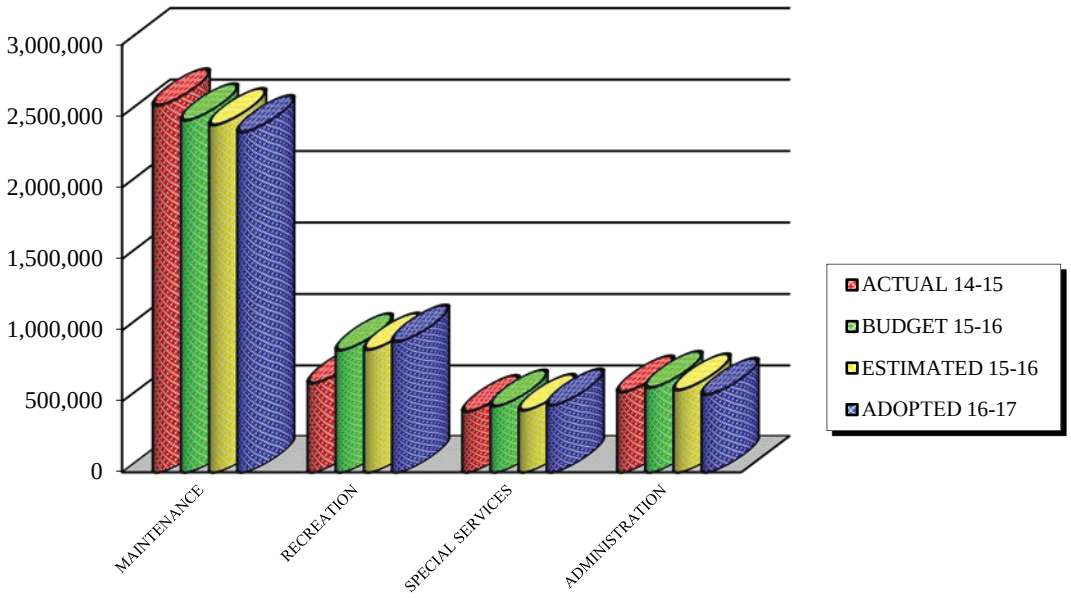
Mission Statement: To provide and manage superior parks and recreational facilities, innovative programs, and services which will provide our customers with pleasure and enrichment.

Organizational Chart:



Share of General Fund Budget: 10%

Four Year Comparison by Division:



Parks and Recreation Department
Fiscal Year 2016-17

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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Parks Maintenance	$ 2,575,423	$ 2,471,011	$ 2,438,196	$ 2,388,763	-3.33%
Recreation	630,257	862,681	866,491	922,721	6.96%
Special Services	429,219	467,660	437,516	474,146	1.39%
Parks Administration	567,419	599,169	581,958	550,636	-8.10%
Department Total	$ 4,202,318	$ 4,400,521	$ 4,324,161	$ 4,336,266	-1.46%

Department Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 2,804,266	$ 2,728,605	$ 2,969,404	$ 3,084,606	13.05%
Supplies	180,898	197,995	203,579	208,400	5.26%
Services & Charges	1,187,341	1,231,425	1,045,514	985,760	-19.95%
Capital Outlay	29,813	242,496	105,664	57,500	0.00%
Department Total	$ 4,202,318	$ 4,400,521	$ 4,324,161	$ 4,336,266	-1.46%

Parks & Recreation Department
FY 16-17

Parks Maintenance Division

Goals:

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

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Avg. cost per acre staff maintained	276	$210	$220
Avg. cost per field maintained	$85	$60	$63
Building inspections & work orders	1,729	760	825
Avg. cost per hour, support @ special events	$76.67	$45	$48

Parks & Recreation Department
Fiscal Year 2016-17

Parks Maintenance Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$1,355,360	$1,311,333	$1,326,007	$1,414,830	7.89%
Supplies	121,072	124,418	119,631	123,749	-0.54%
Services & Charges	1,069,178	817,918	911,775	812,684	-0.64%
Capital Outlay	29,813	217,342	80,783	37,500	-82.75%
Division Total	$2,575,423	$2,471,011	$2,438,196	$2,388,763	-3.33%

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 2014-15	Approved 2015-16	Approved 2016-17
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	9
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	25	25	27

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 843,760	$ 829,259	$ 832,000	$ 898,408
1020	Overtime	39,357	17,500	29,000	28,000
1030	Certification	301	301	297	300
1035	Longevity	9,732	10,880	10,732	11,356
1060	FICA	65,047	63,596	64,297	69,092
1065	Retirement	146,419	139,077	139,032	146,618
1067	Pars - Retirement	67	106	66	-
1080	Insurance - Medical	250,128	250,128	250,128	260,550
1081	Insurance - Life	549	486	455	506
Personal Services Subtotal		1,355,360	1,311,333	1,326,007	1,414,830
Supplies:					
2003	Protective Clothing	903	850	850	850
2004	Gas and Oil	33,578	34,818	26,139	34,149
2005	Minor Tools	1,104	1,250	1,127	1,200
2006	Cleaning	19,119	16,000	19,925	18,500
2007	Chemical	41,147	47,500	47,500	47,500
2015	Other Supplies	17,547	19,000	19,000	19,000
2090	Machinery/Tools/Equipment	7,674	5,000	5,090	2,550
Supplies Subtotal		121,072	124,418	119,631	123,749
Services & Charges:					
3001	Memberships & Subscriptions	260	260	270	206
3020	Training/Seminars	140	1,163	832	2,267
4002	Machinery/Tools/Equipment	8,990	8,000	8,000	8,000
4006	Heating and A/C Equipment	19,654	10,500	10,500	11,500
4008	Pumps/Motors	4,792	7,000	7,000	7,000
4010	Recreation/Education Equip	23,798	20,500	38,000	22,000
4011	Building Maintenance	288,427	28,000	28,000	32,000
4012	Water Line Maintenance	1,042	2,800	2,500	2,500
4018	Park Grounds	61,606	65,600	149,078	65,600
4019	Rental of Equipment	142	500	500	500
4020	Motor Pool Lease Fees	70,615	82,362	82,362	76,476
4030	VM: Fleet Maintenance	81,483	79,487	79,487	78,968
4060	Technology Lease Fees	1,701	2,187	2,187	1,278
5007	Other Professional Services	1,240	1,950	1,950	1,950
6001	Uniforms	8,605	8,959	8,959	9,289
6010	Janitorial Services	39,007	48,650	48,650	48,650
6014	Library Costs	95,925	80,000	80,000	80,000
7001	Electrical	281,552	277,000	273,000	273,000
7002	Natural Gas	21,188	23,000	20,500	21,500
7004	Water	59,011	70,000	70,000	70,000
Services & Charges Subtotal		1,069,178	817,918	911,775	812,684
Capital Outlay:					
8002	Building Improvements	-	49,382	-	25,000
8021	Mach/Tools & Equipment	-	37,373	37,373	12,500
8032	Land Improvements	29,813	130,587	43,410	-
Capital Outlay Subtotal		29,813	217,342	80,783	37,500
Division Total		**$ 2,575,423**	**$ 2,471,011**	**$ 2,438,196**	**$ 2,388,763**

Parks & Recreation Department
FY 16-17

Recreation Division

Goals:

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

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Charles Walker Community Center attendance	7156	4468	5000
Avg cost per person served at Charles Walker	-	$14.00	$12.51
Brookglen Community Center attendence	2341	1320	1500
Avg. cost per person served at Brookglen	-	$26.33	$23.17
Special event attendance (est.)	12,000	13,500	13,750
Recreation & fitness center attendance	84,060	92,500	92,750
RFC cost of service provision per visit	$3.54	$3.72	$3.75
RFC revenues generated per visit	$3.30	$3.02	$3.00
Expenditures per person at municipal pools	$5.19	$6.66	$6.00
Revenues gen. per person at municipal pools	$3.25	$3.53	$3.50

Parks & Recreation Department
Fiscal Year 2016-17

Recreation Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 554,459	$ 466,204	$ 736,431	$ 765,394	64.18%
Supplies	33,767	45,115	57,873	50,109	11.07%
Services & Charges	42,031	326,208	47,306	87,218	-73.26%
Capital Outlay	-	25,154	24,881	20,000	-20.49%
Division Total	$ 630,257	$ 862,681	$ 866,491	$ 922,721	6.96%

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 2014-15	Approved 2015-16	Approved 2016-17
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	17
Total	23	23	25

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 232,619	$ 234,669	$ 230,866	$ 256,720
1011	Seasonal Earnings	170,945	78,735	356,485	356,485
1020	Overtime	16,093	13,500	16,000	16,000
1030	Certification	-	-	658	900
1035	Longevity	2,772	2,132	2,196	1,656
1060	FICA	19,677	20,835	18,531	21,703
1065	Retirement	37,571	42,798	38,662	34,850
1067	Pars Retirement	2,531	1,131	692	4,676
1080	Insurance - Medical	72,242	72,242	72,242	72,242
1081	Insurance - Life	9	162	99	162
Personal Services Subtotal		554,459	466,204	736,431	765,394
Supplies:					
2001	Office	-	-	-	100
2002	Postage	3	-	-	-
2003	Protective Clothing	432	550	600	660
2004	Gas and Oil	1,041	1,868	827	1,495
2006	Cleaning	659	600	1,532	1,500
2009	Medical	241	250	200	200
2015	Other Supplies	3,706	3,000	4,000	4,000
2031	Athletic Supplies	3,694	4,500	8,053	6,000
2032	Aquatic Supplies	7,256	14,000	23,250	15,250
2090	Machinery/Tools/Equipment	16,735	20,347	19,411	20,904
Supplies Subtotal		33,767	45,115	57,873	50,109
Services & Charges:					
3001	Memberships & Subscriptions	544	699	699	1,253
3020	Training/Seminars	5,339	4,582	6,248	9,448
3024	Tuition Reimbursement	-	-	-	3,500
4010	Recreation/Education Equip	9,069	4,000	9,000	28,835
4011	Building	2,454	-	-	-
4020	Motor Pool Lease Fees	2,694	4,373	4,373	4,488
4030	VM: Fleet Maintenance	5,587	3,530	3,530	1,594
4060	Technology Lease Fees	3,182	4,374	4,374	2,556
5007	Other Professional Services	1,420	287,550	1,800	1,800
6041	Special Events	4,282	7,800	7,771	10,800
6042	Recreation Programs	7,460	9,300	9,511	14,600
9999	Request For New Positions	-	-	-	8,344
Services & Charges Subtotal		42,031	326,208	47,306	87,218
Capital Outlay:					
8002	Building Improvements	-	-	-	20,000
8021	Mach/Tools & Equipment	-	25,154	24,881	-
Capital Outlay Subtotal		-	25,154	24,881	20,000
Division Total		**$ 630,257**	**$ 862,681**	**$ 866,491**	**$ 922,721**

Parks & Recreation Department
FY 16-17

Special Services Division

Goals:

- Promote Senior Services & Special Programs Centers to increase participation
- Promote the usage level of the Home Bound Meals Program to reach maximum capacity of 40 meals a day
- Promote the usage level of the Senior Center Meals Program (congregate meals) to increase it to the maximum capacity of 31 meals a day.

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Number of service units provided to program participants		60,352	63,500
Number of daily homebound meals delivered		37	40
Number of daily congregate meals served		25	31
Total number of senior trip participants			

Parks & Recreation Department
Fiscal Year 2016-17

Special Services Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 358,950	$ 386,333	$ 358,758	$ 389,201	0.74%
Supplies	18,620	20,462	18,275	25,142	22.87%
Services & Charges	51,649	60,865	60,483	59,803	-1.74%
Division Total	$ 429,219	$ 467,660	$ 437,516	$ 474,146	1.39%

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 2014-15	Approved 2015-16	Approved 2016-17
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	8	8	8

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 235,678	$ 261,463	$ 239,039	$ 263,823
1011	Seasonal Earnings	2,327	-	-	-
1020	Overtime	394	350	200	350
1030	Certification	904	900	890	900
1035	Longevity	2,380	2,620	2,540	2,120
1060	FICA	17,003	18,656	17,031	19,191
1065	Retirement	37,509	39,411	36,153	40,017
1067	Pars - Retirement	97	275	247	142
1080	Insurance - Medical	62,532	62,532	62,532	62,532
1081	Insurance - Life	126	126	126	126
Personal Services Subtotal		358,950	386,333	358,758	389,201
Supplies:					
2003	Protective Clothing	157	200	190	190
2004	Gas and Oil	5,162	6,112	4,135	5,183
2009	Medical	-	150	149	150
2015	Other Supplies	5,102	6,500	6,490	7,500
2036	Special Olympics	7,919	7,500	7,311	9,000
2090	Machinery/Tools/Equipment	280	-	-	3,119
Supplies Subtotal		18,620	20,462	18,275	25,142
Services & Charges:					
3001	Memberships & Subscriptions	357	447	262	100
3020	Training/Seminars	38	731	536	1,322
4010	Recreation/Education Equip	-	200	200	-
4020	Motor Pool Lease Fees	14,094	22,244	22,244	25,608
4030	VM: Fleet Maintenance	21,328	20,660	20,660	17,707
4060	Technology Lease Fees	3,275	3,645	3,645	2,130
5007	Other Professional Services	1,350	1,200	1,200	1,200
6001	Uniforms	1,123	1,132	1,130	1,130
6010	Janitorial Services	10,084	10,606	10,606	10,606
Services & Charges Subtotal		51,649	60,865	60,483	59,803
Division Total		**$ 429,219**	**$ 467,660**	**$ 437,516**	**$ 474,146**

Parks & Recreation Department
FY 16-17

Parks Administration Division

Goals:

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

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Total number of indoor/outdoor facility rentals	601	630	650
Total number of fields rentals	318	475	485
Joint venture projects & co-sponsored events	21	26	30

Parks & Recreation Department
Fiscal Year 2016-17

Parks Administration Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 535,497	$ 564,735	$ 548,208	$ 515,181	-8.77%
Supplies	7,439	8,000	7,800	9,400	17.50%
Services & Charges	24,483	26,434	25,950	26,055	-1.43%
Division Total	$ 567,419	$ 599,169	$ 581,958	$ 550,636	-8.10%

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 2014-15	Approved 2015-16	Approved 2016-17
Director of Parks & Recreation	1	1	1.00
Operations Manager	1	1	-
Office Coordinator	1	1	1.00
Marketing Specialist	-	-	0.25
Customer Service Assistant	3	3	3.00
Secretary	1	1	1.00
Groundskeeper (P/T)	1	1	1.00
Rec Center Rental Caretaker (P/T)	2	2	2.00
Total	10	10	9.25

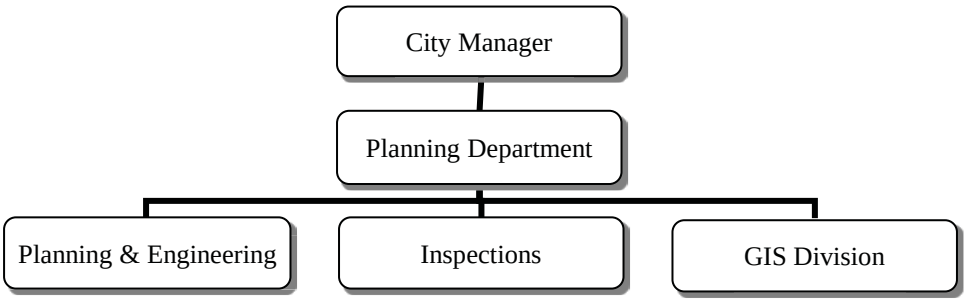
City of La Porte, Texas
Parks Administration **001-8089-550**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 374,427	$ 395,894	$ 380,925	$ 355,444
1020	Overtime	2,766	2,800	6,200	6,200
1035	Longevity	2,724	3,064	3,212	2,052
1042	Car Allowance	5,121	5,115	5,115	5,100
1060	FICA	27,066	27,954	27,364	26,180
1065	Retirement	59,996	66,239	61,949	54,473
1067	Pars - Retirement	273	331	319	288
1080	Insurance - Medical	62,532	62,532	62,532	65,138
1081	Insurance - Life	342	306	342	306
1090	Other Benefits	250	500	250	-
Personal Services Subtotal		535,497	564,735	548,208	515,181
Supplies:					
2001	Office Supplies	2,183	2,250	2,250	2,250
2002	Postage	182	150	150	150
2003	Protective Clothing	612	600	600	600
2015	Other Supplies	2,770	2,500	2,500	2,500
2018	Computer Supplies	1,655	2,000	2,000	2,000
2091	Office Furniture/Equipment	-	-	-	1,600
2093	Computer Equipment	37	500	300	300
Supplies Subtotal		7,439	8,000	7,800	9,400
Services & Charges:					
3001	Memberships & Subscriptions	573	575	795	545
3020	Training/Seminars	3,157	2,629	2,600	3,130
4055	Computer - Software	16,116	16,615	16,400	17,300
4060	Technology Lease Fees	3,165	3,645	3,645	2,130
5007	Other Professional Services	1,066	520	1,160	1,000
6002	Printing/Reproduction	20	200	100	200
6041	Special Events	136	2,000	1,000	1,500
7005	Misc Utilities	250	250	250	250
Services & Charges Subtotal		24,483	26,434	25,950	26,055
Division Total		**$ 567,419**	**$ 599,169**	**$ 581,958**	**$ 550,636**

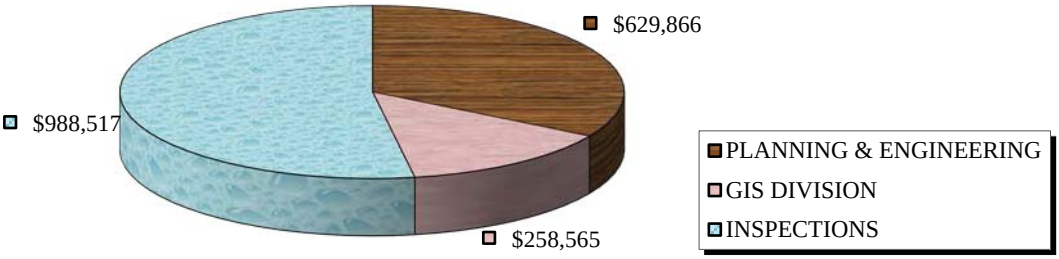
Planning Department
FY 16-17

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.

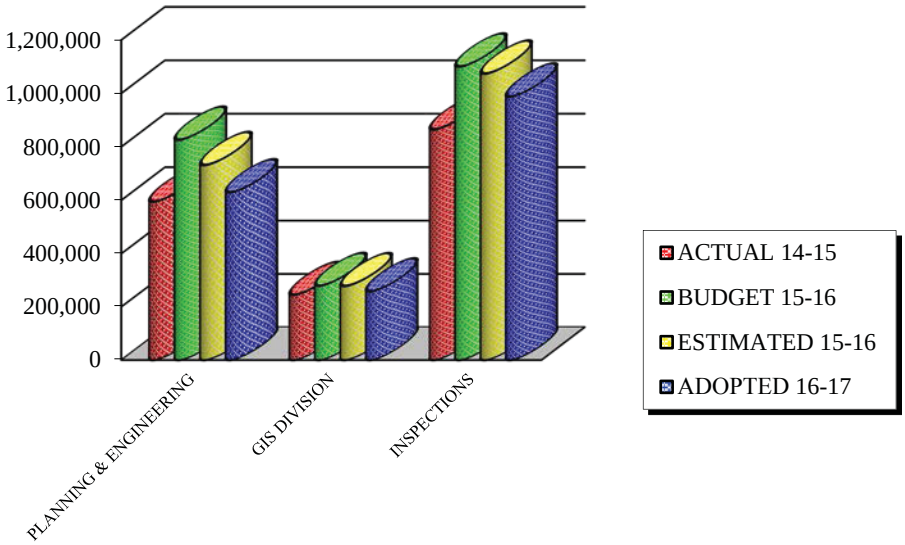
Organizational Chart:



Share of General Fund Budget: 4%



Four Year Comparison by Division:



Planning & Development Department
Fiscal Year 2016-17

Summary:

The Department of Planning and Development 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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Planning & Engineering	$ 594,970	$ 826,748	$ 731,905	$ 629,866	-23.81%
GIS Division	245,300	279,194	278,406	258,565	-7.39%
Inspection Services	865,503	1,100,351	1,070,219	988,517	-10.16%
Department Total	$ 1,705,773	$ 2,206,293	$ 2,080,530	$ 1,876,948	-14.93%

Department Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 1,444,185	$ 1,654,107	$ 1,518,147	$ 1,473,974	-10.89%
Supplies	30,857	37,586	36,900	33,255	-11.52%
Services & Charges	230,731	514,600	525,483	369,719	-28.15%
Capital Outlay	-	-	-	-	0.00%
Department Total	$ 1,705,773	$ 2,206,293	$ 2,080,530	$ 1,876,948	-14.93%

Planning Department
FY 16-17

Planning & Engineering Division

Goals:

- Ensure that growth and development in La Porte are timely, orderly and of a quality expected by the citizens
- Ensure that all capital improvements made in La Porte are of a safe design that meet current engineering standards and are energy efficient
- Inform the public in regard to minimum design standards expected in the development of property
- Provide exemplary customer service to all citizens
- Promote, encourage and advocate Economic, Housing and Infrastructure Development
- Enforce the new floodplain delineations to ensure safe growth with proper drainage designs
- Improve the quality of neighborhoods and other areas in decline by attracting private investment activity

Objectives:

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

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Rezoning applications processed	5	5	4
Special conditional use permits processed	10	2	3
Plat applications processed	13	20	15
Fill dirt applications processed	37	25	30
Pipeline applications processed	2	2	2
Predevelopment/applicant consultations conducted	72	85	80
Site plans reviewed	52	46	48
Zoning board of adjustment cases processed	20	18	15
Industrial district utility service application processed	8	10	8
Street & alley closing applications processed	10	4	8
Storm water quality permits issued	16	18	17

Planning & Development Department
Fiscal Year 2016-17

Planning & Engineering Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 553,119	$ 706,586	$ 600,962	$ 532,126	-24.69%
Supplies	7,406	13,887	10,647	10,625	-23.49%
Services & Charges	34,445	106,275	120,296	87,115	-18.03%
Division Total	$ 594,970	$ 826,748	$ 731,905	$ 629,866	-23.81%

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 2014-15	Approved 2015-16	Approved 2016-17
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Senior Project Engineer	1	1	-
Engineering Technician	1	1	1
Planning Technician	-	-	1
Office Coordinator	1	1	1
Public Improvement Coordinator	1	1	-
Survey Party Chief	1	1	-
Total	8	8	6

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 370,617	$ 491,882	$ 410,198	$ 374,036
1020	Overtime	3	-	-	-
1035	Longevity	2,744	1,848	1,820	1,812
1042	Car Allowance	5,121	5,100	5,100	5,100
1060	FICA	28,517	39,130	31,788	28,382
1065	Retirement	62,453	84,890	68,374	59,904
1080	Insurance - Medical	83,376	83,376	83,376	62,532
1081	Insurance - Life	288	360	306	360
Personal Services Subtotal		553,119	706,586	600,962	532,126
Supplies:					
2001	Office Supplies	2,519	2,750	2,326	2,750
2002	Postage	741	1,000	533	1,000
2003	Protective Clothing	173	250	175	250
2004	Gas and Oil	1,431	3,087	882	1,875
2005	Minor Tools	80	100	100	100
2008	Educational	81	100	100	100
2015	Other Supplies	1,976	2,200	2,200	2,200
2090	Machinery/Tools/Equipment	273	2,000	2,000	-
2091	Office Furniture/Equipment	-	1,800	1,881	1,750
2093	Computer Equipment	132	600	450	600
Supplies Subtotal		7,406	13,887	10,647	10,625
Services & Charges:					
3001	Memberships & Subscriptions	2,145	2,225	1,981	2,675
3020	Training/Seminars	4,727	5,371	4,161	5,400
3021	Special Commissions	3,163	6,100	6,100	6,432
4020	Motor Pool Lease Fees	3,797	5,920	5,920	6,396
4030	VM: Fleet Maintenance	7,658	7,494	7,494	5,067
4055	Computer Software	1,958	1,960	1,958	1,960
4060	Technology Lease Fees	5,780	7,290	7,290	4,260
5004	Consulting	-	18,000	14,000	35,000
5007	Other Professional Services	4,720	50,490	70,000	18,500
6002	Printing/Reproduction	497	1,000	967	1,000
6005	Advertising	-	425	425	425
Services & Charges Subtotal		34,445	106,275	120,296	87,115
Division Total		**$ 594,970**	**$ 826,748**	**$ 731,905**	**$ 629,866**

Planning Department
FY 16-17

GIS Division

Goals:

- Increase utilization of GIS tools to aid the daily operation of city staff
- Expand mapping of city infrastructure and economic development, and socio-economic data
- Implement new Planning/Engineering database software into GIS workflow
- Provide exemplary customer service to all citizens

Objectives:

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

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Staff members trained to utilize GIS desktop tools	6	2	4
GIS layers updated	5	8	6
Exhibits created	125	125	125

Planning & Development Department
Fiscal Year 2016-17

GIS Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 170,445	$ 166,102	$ 167,898	$ 166,877	0.47%
Supplies	1,371	2,510	2,101	2,210	-11.95%
Services & Charges	73,484	110,582	108,407	89,478	-19.08%
Division Total	$ 245,300	$ 279,194	$ 278,406	$ 258,565	-7.39%

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 2014-15	Approved 2015-16	Approved 2016-17
GIS Manager	1	1	1
GIS Technician	1	1	1
Total	2	2	2

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 119,017	$ 115,638	$ 117,070	$ 116,894
1035	Longevity	1,816	1,864	1,864	1,912
1060	FICA	8,781	8,713	8,785	8,704
1065	Retirement	19,933	18,989	19,281	18,469
1080	Insurance - Medical	20,844	20,844	20,844	20,844
1081	Insurance - Life	54	54	54	54
Personal Services Subtotal		170,445	166,102	167,898	166,877
Supplies:					
2001	Office Supplies	306	450	450	450
2015	Other Supplies	74	180	180	180
2018	Computer Supplies	788	1,280	1,000	1,280
2091	Office Furniture/Equipment	-	300	271	-
2093	Computer Equipment	203	300	200	300
Supplies Subtotal		1,371	2,510	2,101	2,210
Services & Charges:					
3020	Training/Seminars	-	2,175	-	-
4055	Computer Software	9,364	10,700	10,700	10,700
4060	Technology Lease Fees	1,646	2,187	2,187	1,278
5007	Other Professional Services	62,474	95,520	95,520	76,000
6002	Printing & Reproduction	-	-	-	1,500
Services & Charges Subtotal		73,484	110,582	108,407	89,478
Division Total		**$ 245,300**	**$ 279,194**	**$ 278,406**	**$ 258,565**

Planning Department
FY 16-17

Inspection Division

Goals:

- Ensure public safety with regard to buildings and other structures
- Ensure public health with regard to environmental problems
- Inform the public on minimum requirements necessary for development in La Porte
- Provide exemplary customer service to all citizens

Objectives:

- Accurately and efficiently perform construction plan review
- Accurately and efficiently inspect all construction
- Accurately and efficiently inspect and process all substandard structures
- Accurately and efficiently inspect the City, on a regular basis, for ordinance violations in regard to weeds, high grass, junk vehicles and graffiti
- Provide information to developers, builders and the general public in regard to city ordinances, building codes and zoning requirements
- Assist Building Codes Appeals Board in the performance of their duties

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Construction Inspection Performed	4,344	4,413	3,931
Plan Reviews Performed	1,214	1,364	1,187
Code Enforcement Cases Processed*	2,491	4,929	3,700
Substandard Structures Demolished Annually (includes owner initiated)	38	35	30

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

Planning & Development Department
Fiscal Year 2016-17

Inspection Services Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 720,621	$ 781,419	$ 749,287	$ 774,971	-0.83%
Supplies	22,080	21,189	24,152	20,420	-3.63%
Services & Charges	122,802	297,743	296,780	193,126	-35.14%
Division Total	$ 865,503	$ 1,100,351	$ 1,070,219	$ 988,517	-10.16%

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 2014-15	Approved 2015-16	Approved 2016-17
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Plans Review Examiner	1	1	1
Inspector	2	2	2
Community Service Inspector	2	2	2
Inspection Services Coordinator	1	1	1
Inspection Services Technician	3	3	3
Total	11	11	11

City of La Porte, Texas
Inspection Services **001-9092-524**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 482,715	$ 531,322	$ 506,021	$ 528,193
1020	Overtime	29	1,000	200	1,000
1030	Certification	4,049	3,911	3,855	3,900
1035	Longevity	2,176	2,644	2,644	3,144
1060	FICA	36,218	40,118	38,726	39,637
1065	Retirement	80,540	87,494	82,983	84,167
1080	Insurance - Medical	114,642	114,642	114,642	114,642
1081	Insurance - Life	252	288	216	288
Personal Services Subtotal		720,621	781,419	749,287	774,971
Supplies:					
2001	Office Supplies	3,651	3,500	3,770	3,700
2002	Postage	9,049	7,000	11,039	10,000
2003	Protective Clothing	51	100	100	100
2004	Gas and Oil	3,993	4,969	3,598	4,000
2005	Minor Tools	197	200	200	200
2008	Educational	3,185	600	600	600
2015	Other Supplies	781	1,170	1,128	1,170
2018	Computer Supplies	586	650	650	650
2091	Office Furniture/Equipment	-	3,000	3,067	-
2093	Computer Equipment	587	-	-	-
Supplies Subtotal		22,080	21,189	24,152	20,420
Services & Charges:					
3001	Memberships & Subscriptions	1,251	1,500	1,500	1,704
3020	Training/Seminars	1,845	3,910	3,900	3,910
3024	Tuition Reimbursement	653	1,500	1,500	1,500
4020	Motor Pool Lease Fees	6,670	9,435	9,435	10,572
4030	VM: Fleet Maintenance	8,253	8,160	8,160	8,028
4060	Technology Lease Fees	6,914	8,748	8,748	5,112
5007	Other Professional Services	44,031	50,000	49,937	50,000
6001	Uniforms	730	1,100	1,100	800
6002	Printing/Reproduction	1,469	1,500	1,500	1,500
6021	Dangerous Buildings	50,986	211,890	211,000	110,000
Services & Charges Subtotal		122,802	297,743	296,780	193,126
Division Total		**$ 865,503**	**$ 1,100,351**	**$ 1,070,219**	**$ 988,517**

CITY OF LA PORTE

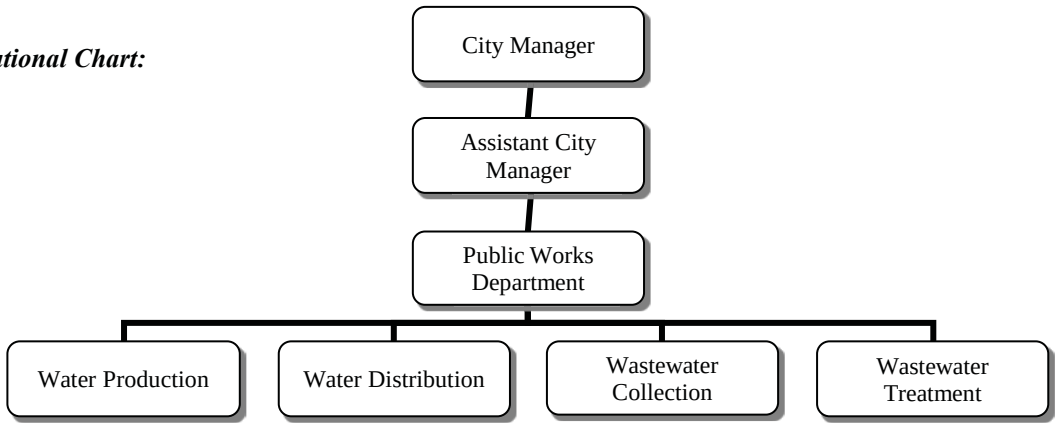
TEXAS

Utility Fund
FY 16-17

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.

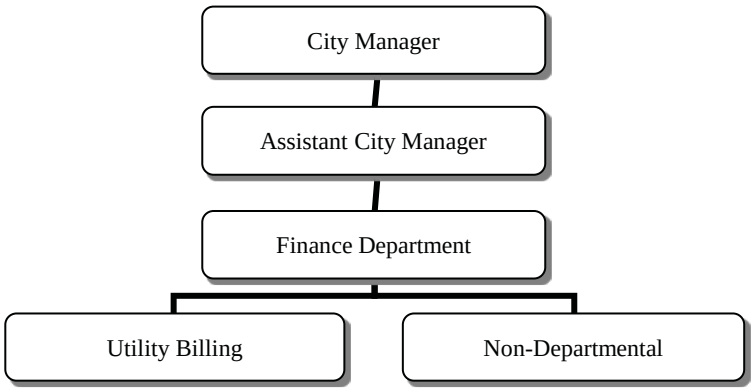
Organizational Chart:



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 9/30/15		$ 930,587
Plus Estimated 15-16 Revenues		9,097,900
Less Estimated 15-16 Expenses		7,167,100
Equals Estimated Working Capital 9/30/16		2,861,387
Plus 16-17 Revenues:		
Charges for Services	6,500	
Water Revenue	4,681,500	
Sewer Revenue	3,407,400	
Interest	2,500	
Total Revenues		8,097,900
Equals Total Resources		10,959,287
Less 16-17 Expenses:		
Water Production	638,754	
Water Distribution	1,009,300	
Wastewater Collection	1,074,582	
Wastewater Treatment	1,355,913	
Utility Billing	772,715	
Non Departmental	2,471,214	
Total Expenses		7,322,478
Equals Estimated Working Capital 9/30/17		$ 3,636,809

	Estimated 2015-16	Projected 2016-17
Revenues	$ 9,097,900	$ 8,097,900
Expenses	7,167,100	7,322,478
Revenues over Expenses	$ 1,930,800	$ 775,422

Targeted working capital - 90 to 120 days
Estimated working capital - 182 days
Goal: $1,801,817
1 Day = $20,020

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
408.01-05	Use of City Equip, Mat, Lab	$ 1,415	$ -	$ -	$ -
408.01-16	Service Fees	5,800	6,500	6,500	6,500
Charges for Services Subtotal		7,215	6,500	6,500	6,500
Water Revenue:					
408.05-01	Penalties	239,909	245,000	245,000	245,000
408.05-02	Sales	3,973,986	3,700,000	3,950,000	3,950,000
408.05-03	Taps	100,217	50,000	50,000	50,000
408.05-04	Reconnect Fees	58,685	50,000	50,000	50,000
408.05-05	Meters	13,053	12,500	12,500	12,500
408.05-06	Temporary Connects	800	1,000	1,000	1,000
408.05-07	New Service/Transfer Fee	14,245	12,800	13,000	13,000
408.05-09	Sales Outside City	341,032	280,000	340,000	340,000
408.05-11	Sales Outside City Admin Fee	90,000	20,000	20,000	20,000
Water Revenue Subtotal		4,831,927	4,371,300	4,681,500	4,681,500
Wastewater Revenue:					
408.06-01	Sales	3,462,776	3,145,000	3,357,500	3,357,500
408.06-02	Taps	7,523	5,400	5,400	5,400
408.06-03	Inspection Fees	575	500	500	500
408.06-04	Industrial Waste Surcharge	43,324	43,000	43,000	43,000
408.06-05	Industrial Waste Permit	1,675	1,000	1,000	1,000
Wastewater Revenue Subtotal		3,515,873	3,194,900	3,407,400	3,407,400
Miscellaneous:					
410.02-00	Sale of Equipment	28,087	-	-	-
Miscellaneous Subtotal		28,087	-	-	-
Operating Transfers:					
480.01-01	Admin Trans from Fund 001	69,161	1,000,000	1,000,000	-
480.01-07	Admin Trans from Fund 007	262,500	-	-	-
Operating Transfers Subtotal		331,661	1,000,000	1,000,000	-
Interest:					
483.01-00	Interest Income	1,883	1,500	2,500	2,500
Interest Subtotal		1,883	1,500	2,500	2,500
Total Utility Fund Revenue		$ 8,716,646	$ 8,574,200	$ 9,097,900	$ 8,097,900

Utility Fund Revenue Allocation
Fiscal Year 2016-17 Budget

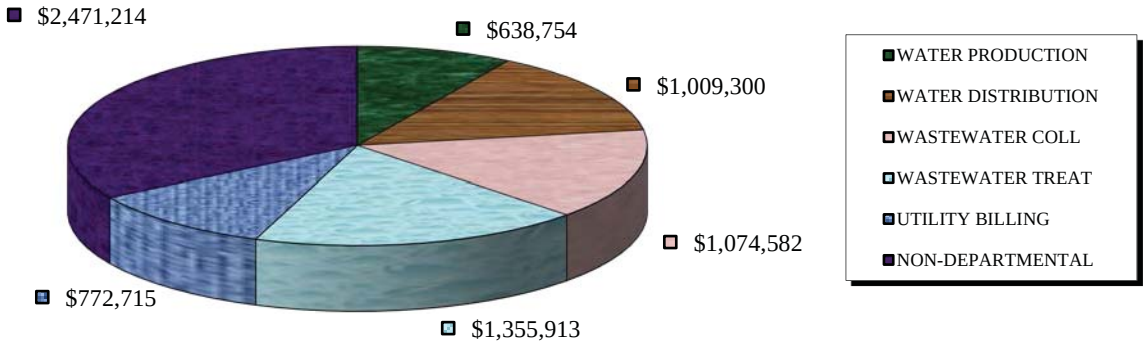
		Allocated to	
	Total	Water	Sewer
Revenue Type			
Charges for Services	$ 6,500	$ 3,250	$ 3,250
Water Revenue	4,681,500	4,681,500	-
Wastewater Revenue	3,407,400	-	3,407,400
Interest	2,500	1,250	1,250
Total	$ 8,097,900	$ 4,686,000	$ 3,411,900
Percentage	100%	57.9%	42.1%

Utility Fund Expense Allocation
Fiscal Year 2016-17 Budget

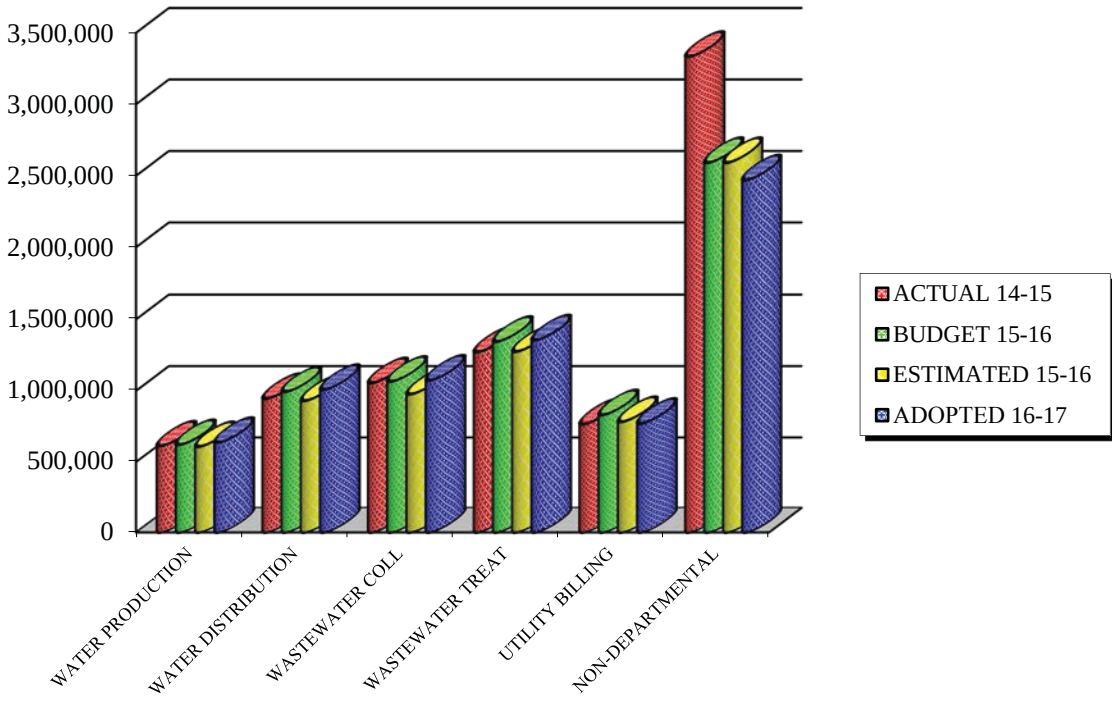
		Allocated to	
	Total	Water	Sewer
Expense Type			
Water Production	$ 638,754	$ 638,754	$ -
Water Distribution	1,009,300	1,009,300	-
Wastewater Collection	1,074,582	-	1,074,582
Wastewater Treatment	1,355,913	-	1,355,913
Utility Billing*	772,715	386,358	386,358
Non Departmental**	2,471,214	1,783,593	687,621
Total	$ 7,322,478	$ 3,818,004	$ 3,504,474
Percentage	100%	52.14%	47.86%
**Non Departmental Broken Down as Follows:			
Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	439,097	$ 219,549	$ 219,549
LPAWA Water (100% to water)	1,394,069	1,394,069	-
Contract Sewer (100% to sewer)	24,000	-	24,000
Transfer to Fund 018 (100% to sewer)	300,000	-	300,000
Water Taps and Meters and Boxes	62,000	62,000	-
2005 Certificates of Obligation	53,580	26,790	26,790
2006 Certificates of Obligation	55,535	9,719	45,816
2012 General Obligation Refunding	66,827	33,414	33,414
2014 General Obligation Refunding	184,306	92,153	92,153
2016 General Obligation Refunding	329,737	164,868	164,868
Debt Service Differential*	(437,936)	(218,968)	(218,968)
Total	$ 2,471,214	$ 1,783,593	$ 687,621

Utility Fund
FY 16-17

Share of Utility Fund Budget:



Four Year Comparison by Division:



Utility Fund
Fiscal Year 2016-17

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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Water Production	$ 613,743	$ 623,040	$ 609,292	$ 638,754	2.52%
Water Distribution	946,039	994,069	931,303	1,009,300	1.53%
Wastewater Collection	1,056,220	1,066,348	977,020	1,074,582	0.77%
Wastewater Treatment	1,272,668	1,345,677	1,275,048	1,355,913	0.76%
Utility Billing	767,624	832,112	782,389	772,715	-7.14%
Non-Departmental	3,334,065	2,592,543	2,592,048	2,471,214	-4.68%
Department Total	$ 7,990,359	$ 7,453,789	$ 7,167,100	$ 7,322,478	-1.76%

Department Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 3,351,642	$ 3,320,363	$ 3,176,082	$ 3,318,895	-0.04%
Supplies	245,037	265,785	218,161	282,118	6.15%
Services & Charges	4,323,205	3,746,141	3,679,070	3,614,965	-3.50%
Capital Outlay	70,475	121,500	93,787	106,500	-12.35%
Department Total	$ 7,990,359	$ 7,453,789	$ 7,167,100	$ 7,322,478	-1.76%

Utility Fund
FY 16-17

Water Production Division

Goals:

- Ensure the supply and delivery of a safe, quality potable water to the residents of the City of La Porte
- Monitor water supply for compliance of all local, state and federal regulations
- Continue all efforts to maintain a Superior Water System rating from the Texas Commission on Environmental Quality
- Enhance employee safety
- Provide utility training for Water Production personnel
- Improve water loss accountability

Objectives:

- Continue improvements to Water Plant Facilities
- Continue the Water Supply Protection Program
- Continue monitoring of water consumption to ensure compliance Harris-Galveston Coastal Subsidence District and LPAWA guideline and regulations
- Reduce water loss by 5%

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Gallons ground water used	137.77	130.00	140.00
Gallons surface water used	1,283.19	1,300.00	1,400.00
Total (amounts expressed in millions)	1,420.96	1,430.00	1,540.00
Number of double class C operators	2	2	0
Number of class C operators	1	1	*1
Number of training classes completed	2	2	3
Water loss	16.40%	15.50%	13.60%

*Proposed for Class of Operator = New or Additional

Utility Fund
Fiscal Year 2016-17

Water Production Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 350,742	$ 336,848	$ 332,481	$ 343,322	1.92%
Supplies	15,893	17,199	13,563	16,065	-6.59%
Services & Charges	247,108	248,993	245,248	257,367	3.36%
Capital Outlay	-	20,000	18,000	22,000	10.00%
Division Total	$ 613,743	$ 623,040	$ 609,292	$ 638,754	2.52%

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 2014-15	Approved 2015-16	Approved 2016-17
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
Secretary	-	-	0.075
Total	4.250	4.250	4.325

City of La Porte, Texas
Water Production **002-7084-533**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 215,455	$ 211,413	$ 208,626	$ 215,240
1020	Overtime	19,695	18,000	18,000	20,000
1030	Certification	4,145	4,500	4,284	4,500
1035	Longevity	2,685	3,233	2,825	2,923
1042	Car Allowance	640	639	639	638
1060	FICA	17,654	17,000	17,022	17,326
1065	Retirement	31,469	37,697	36,678	37,507
1080	Insurance - Medical	58,886	44,294	44,294	45,075
1081	Insurance - Life	113	72	113	113
Personal Services Subtotal		350,742	336,848	332,481	343,322
Supplies:					
2001	Office Supplies	51	100	100	100
2002	Postage	12	100	50	100
2003	Protective Clothing	2	100	90	100
2004	Gas and Oil	10,953	12,149	8,424	10,627
2005	Minor Tools	82	100	100	100
2007	Chemical	2,688	2,520	3,000	2,688
2015	Other Supplies	1,305	1,100	974	1,100
2050	Safety	-	100	75	100
2090	Machinery/Tools/Equipment	750	830	750	1,050
2093	Computer Equipment	50	100	-	100
Supplies Subtotal		15,893	17,199	13,563	16,065
Services & Charges:					
3001	Memberships & Subscriptions	150	372	297	483
3020	Training/Seminars	981	1,320	1,300	2,300
4002	Machinery/Tools/Equipment	19,570	18,000	16,000	18,000
4011	Building Maintenance	4,272	400	250	400
4020	Motor Pool Lease Fees	8,802	7,346	7,346	8,124
4030	VM: Fleet Maintenance	15,429	15,539	15,539	17,166
5007	Other Professional Services	4,161	7,050	6,500	6,480
6001	Uniforms	927	980	856	980
6002	Printing/Reproduction	100	100	100	100
6013	TCEQ Requirements	59,627	61,750	61,750	67,194
7001	Electrical	132,695	135,800	135,000	135,800
7002	Natural Gas	394	336	310	340
Services & Charges Subtotal		247,108	248,993	245,248	257,367
Capital Outlay:					
8002	Building Improvements	-	-	-	6,000
8021	Machinery/Tools & Equipment	-	20,000	18,000	16,000
Capital Outlay Subtotal		-	20,000	18,000	22,000
Division Total		**$ 613,743**	**$ 623,040**	**$ 609,292**	**$ 638,754**

Utility Fund
FY 16-17

Water Distribution Division

Goals:

- Enhance employee safety
- Provide utility training for Distribution personnel
- Complete maintenance assignments within specified timeframes
- Minimize areas affected by water service interruptions

Objectives:

- Replace a total of 6,000 linear feet of water main per year, with at least 4,000 feet of water line utilizing "in-house" forces
- Install new fire hydrants for expanded fire protection
- Install/replace 25 water line valves

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Number of leaks repaired	200	185	250
Linear feet of lines replaced	3,970	3,500	5,000
Number of double class C operators	4	4	*1
Number of class C operators	1	1	*1
Number of training classes completed	2	2	3

*Proposed for Class of Operator = New or Additional

Utility Fund
Fiscal Year 2016-17

Water Distribution Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 763,075	$ 788,749	$ 758,846	$ 808,782	2.54%
Supplies	36,245	40,072	29,111	35,339	-11.81%
Services & Charges	146,719	165,248	143,346	165,179	-0.04%
Division Total	$ 946,039	$ 994,069	$ 931,303	$ 1,009,300	1.53%

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 2014-15	Approved 2015-16	Approved 2016-17
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
Secretary	-	-	0.075
Total	11.750	11.750	11.825

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 463,879	$ 487,152	$ 477,273	$ 509,429
1020	Overtime	22,287	40,000	24,500	35,000
1030	Certification	6,946	7,500	7,800	8,700
1035	Longevity	3,789	4,397	4,397	5,235
1042	Car Allowance	640	639	639	638
1050	WC Loss Time	1,601	-	-	
1060	FICA	36,122	39,231	37,796	40,026
1065	Retirement	64,761	87,137	83,734	86,280
1080	Insurance - Medical	162,802	122,459	122,459	123,240
1081	Insurance - Life	248	234	248	234
Personal Services Subtotal		763,075	788,749	758,846	808,782
Supplies:					
2001	Office Supplies	116	150	88	125
2003	Protective Clothing	238	300	175	275
2004	Gas and Oil	23,772	27,342	18,977	25,039
2005	Minor Tools	448	400	365	500
2015	Other Supplies	4,409	1,000	994	1,100
2050	Safety	-	130	65	100
2090	Machinery/Tools/Equipment	7,262	10,750	8,447	8,200
Supplies Subtotal		36,245	40,072	29,111	35,339
Services & Charges:					
3001	Memberships & Subscriptions	509	633	633	633
3020	Training/Seminars	2,276	2,000	1,992	5,650
4002	Machinery/Tools/Equipment	1,578	3,000	2,350	3,000
4007	Fire Hydrants	7,747	8,500	4,800	8,000
4012	Water Line Maintenance	39,683	40,000	26,051	40,000
4015	Paving	4,038	6,000	2,676	4,500
4020	Motor Pool Lease Fees	33,500	46,345	46,345	47,460
4030	VM: Fleet Maintenance	51,392	47,831	47,831	50,985
4060	Technology Lease Fees	1,646	2,187	2,187	1,278
5005	Personnel Services	-	5,040	5,040	-
5007	Other Professional Services	333	-	-	-
6001	Uniforms	3,817	3,462	3,241	3,423
6002	Printing/Reproduction	200	250	200	250
Services & Charges Subtotal		146,719	165,248	143,346	165,179
Division Total		**$ 946,039**	**$ 994,069**	**$ 931,303**	**$ 1,009,300**

Utility Fund
FY 16-17

Wastewater Collection Division

Goals:

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

Objectives:

- Rehabilitate 4,000 feet of sanitary sewer
- Perform 50 point repairs
- Rehabilitate 500 vertical feet of manholes

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
LF of line smoke-tested	177,539	135,000	100,000
Number of manholes repaired v ft	663	610	500
LF of line televised	10,491	11,143	10,000
Number of point repairs made	68	60	50
Number of reportable overflows	27	7	-
LF of sewer line rehabilitated	3,857	3,271	4,000
Number of double class C operators	2	2	*2
Number of class C operators	2	2	*1
Number of training classes completed	2	2	3

*Proposed for Class of Operator = New or Additional

Utility Fund
Fiscal Year 2016-17

Wastewater Collection Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 727,650	$ 749,246	$ 678,233	$ 731,259	-2.40%
Supplies	36,748	38,088	26,080	46,143	21.15%
Services & Charges	291,822	277,514	270,913	295,680	6.55%
Capital Outlay	-	1,500	1,794	1,500	0.00%
Division Total	$ 1,056,220	$ 1,066,348	$ 977,020	$ 1,074,582	0.77%

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 2014-15	Approved 2015-16	Approved 2016-17
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
Secretary	-	-	0.075
Total	10.750	10.750	10.825

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services					
1010	Regular Earnings	$ 428,682	$ 464,711	$ 417,199	$ 455,401
1020	Overtime	36,599	35,000	25,000	32,000
1030	Certification	9,873	11,400	11,400	11,400
1035	Longevity	4,821	5,117	3,345	4,379
1042	Car Allowance	640	639	639	638
1050	WC Loss Time	329	-	-	
1060	FICA	35,121	37,591	34,033	36,574
1065	Retirement	62,408	82,535	74,350	77,833
1080	Insurance - Medical	148,947	112,037	112,037	112,818
1081	Insurance - Life	230	216	230	216
Personal Services Subtotal		727,650	749,246	678,233	731,259
Supplies:					
2001	Office Supplies	139	150	147	125
2003	Protective Clothing	182	250	243	250
2004	Gas and Oil	26,499	30,658	20,277	25,788
2005	Minor Tools	629	750	716	700
2007	Chemicals	1,928	2,000	1,056	2,000
2015	Other Supplies	1,246	1,500	1,215	1,280
2050	Safety	-	130	100	100
2090	Machinery/Tools/Equipment	6,025	2,550	2,226	15,800
2093	Computer Equipment	100	100	100	100
Supplies Subtotal		36,748	38,088	26,080	46,143
Services & Charges:					
3001	Memberships & Subscriptions	173	594	433	558
3020	Training/Seminars	2,176	2,000	1,976	5,416
4002	Machinery/Tools/Equipment	5,246	5,450	4,276	5,500
4011	Building	1,925	6,600	6,028	10,000
4013	Sewer Line Maintenance	35,097	20,000	18,683	20,000
4017	Sewer Plant/Lift Stations	48,847	45,000	34,450	48,000
4020	Motor Pool Lease Fees	54,604	66,813	66,813	72,336
4030	VM: Fleet Maintenance	47,137	48,554	48,554	47,996
4060	Technology Lease Fees	1,646	2,187	2,187	1,278
5007	Other Professional Services	666	-	-	-
6001	Uniforms	3,467	3,616	3,093	2,996
6002	Printing/Reproduction	150	250	240	250
7001	Electrical	89,091	75,000	82,743	80,000
7002	Natural Gas	1,363	1,100	1,127	1,000
7004	Water	234	350	310	350
Services & Charges Subtotal		291,822	277,514	270,913	295,680
Capital Outlay:					
8013	Sewer Taps	-	1,500	1,794	1,500
Capital Outlay Subtotal		-	1,500	1,794	1,500
Division Total		**$ 1,056,220**	**$ 1,066,348**	**$ 977,020**	**$ 1,074,582**

Wastewater Treatment Division

Goals:

- Enhance employee safety
- Provide utility training for Wastewater Treatment personnel
- Monitor wastewater discharge for compliance of all local, state and federal regulations

Objectives:

- Comply with all wastewater discharge permit requirements
- Perform preventive maintenance on all plant equipment at specified timelines
- Monitor and enforce the City's Industrial Waste Ordinance and Pretreatment Program

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Gallons treated (millions)	1,401.88	1,502.82	1,400.00
Number of TCEQ report completed	12	12	12
Number of double class A and B operators	2	2	0
Number of class A operators	1	1	0
Number of class B operators	2	2	0
Number of class C operators	2	2	*2
Number of training classes completed	2	2	3

*Proposed for Class of Operator = New or Additional

Utility Fund
Fiscal Year 2016-17

Wastewater Treatment Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 690,469	$ 680,995	$ 669,994	$ 695,374	2.11%
Supplies	83,877	73,432	66,733	98,361	33.95%
Services & Charges	498,322	551,250	521,328	516,178	-6.36%
Capital Outlay	-	40,000	16,993	46,000	15.00%
Division Total	$ 1,272,668	$ 1,345,677	$ 1,275,048	$ 1,355,913	0.76%

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 2014-15	Approved 2015-16	Approved 2016-17
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
Secretary	-	-	0.075
Total	9.250	9.250	9.325

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 437,265	$ 445,674	$ 434,977	$ 457,924
1020	Overtime	13,849	12,000	11,500	12,000
1030	Certification	11,231	11,400	11,399	11,700
1035	Longevity	4,657	4,645	4,765	5,139
1042	Car Allowance	640	639	639	638
1050	WC Loss Time	-	-	1,365	-
1060	FICA	33,876	34,465	33,966	35,354
1065	Retirement	60,584	75,642	74,776	75,308
1080	Insurance - Medical	128,164	96,404	96,404	97,185
1081	Insurance - Life	203	126	203	126
Personal Services Subtotal		690,469	680,995	669,994	695,374
Supplies:					
2001	Office Supplies	621	600	400	600
2002	Postage	485	450	235	450
2003	Protective Clothing	147	1,000	977	500
2004	Gas and Oil	7,555	6,982	6,110	7,000
2005	Minor Tools	713	450	438	1,420
2006	Cleaning	187	250	150	250
2007	Chemical	62,291	57,000	34,000	68,591
2015	Other Supplies	6,788	6,000	8,187	6,650
2050	Safety	190	200	100	200
2090	Machinery/Tools/Equipment	4,876	300	16,011	12,000
2091	Office Furniture/Equipment	-	-	-	500
2093	Computer Equipment	24	200	125	200
Supplies Subtotal		83,877	73,432	66,733	98,361
Services & Charges:					
3001	Memberships & Subscriptions	316	1,313	1,307	1,463
3020	Training/Seminars	2,606	4,000	2,900	5,000
4002	Machinery/Tools/Equipment	54,430	52,400	52,366	53,000
4006	Heating and A/C Equipment	575	500	500	500
4011	Building Maintenance	7,870	13,500	13,425	2,000
4020	Motor Pool Lease Fees	19,672	24,346	24,346	23,412
4030	VM: Fleet Maintenance	20,562	22,367	22,367	22,831
4060	Technology Lease Fees	1,756	2,187	2,187	1,278
5007	Other Professional Services	8,718	29,800	22,264	16,700
6001	Uniforms	2,242	2,628	2,580	2,628
6002	Printing/Reproduction	250	250	250	250
6009	Landfill Charges	38,305	43,040	43,018	45,252
6013	TCEQ Requirements	59,028	61,419	60,307	63,864
7001	Electrical	279,529	290,500	271,613	275,000
7002	Natual Gas	788	1,000	400	1,000
7004	Water	1,675	2,000	1,498	2,000
Services & Charges Subtotal		498,322	551,250	521,328	516,178
Capital Outlay:					
8002	Building Improvements	-	-	-	7,000
8021	Machinery/Tools/Equipment	-	40,000	16,993	39,000
Capital Outlay Subtotal		-	40,000	16,993	46,000
Division Total		**$ 1,272,668**	**$ 1,345,677**	**$ 1,275,048**	**$ 1,355,913**

Utility Fund
FY 16-17

Utility Billing Division

Goals:

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

Objectives:

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

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Meters read	146,928	147,379	147,500
Meters rereads	435	308	315
Rereads as a percent of meters read	0.30%	0.21%	0.21%
Accounts billed	125,650	126,000	126,000
% of utility payments processed and posted to customers account the same day of receipt	100%	100%	100%
Utility payments processed per employee	6,820	6,780	6,800
Manual meter reads			

Utility Fund
Fiscal Year 2016-17

Utility Billing Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 637,122	$ 640,881	$ 617,413	$ 619,223	-3.38%
Supplies	72,274	96,994	82,674	86,210	-11.12%
Services & Charges	58,228	94,237	82,302	67,282	-28.60%
Division Total	$ 767,624	$ 832,112	$ 782,389	$ 772,715	-7.14%

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 2014-15	Approved 2015-16	Approved 2016-17
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	1.0
Utility Billing Assistant	2.0	1.0	1.0
Customer Service Clerk	2.0	1.0	1.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	2.0	3.0	3.0
Total	9.0	9.0	9.0

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 415,681	$ 420,287	$ 401,797	$ 405,957
1020	Overtime	13,411	15,000	15,000	15,000
1030	Certification	1,186	1,203	1,186	1,200
1035	Longevity	4,580	4,508	3,792	2,732
1042	Car Allowance	2,561	2,558	2,550	2,550
1050	WC Loss Time	239	-	-	-
1060	FICA	31,590	31,843	30,400	30,603
1065	Retirement	56,778	71,477	68,647	67,176
1080	Insurance - Medical	110,844	93,798	93,798	93,798
1081	Insurance - Life	252	207	243	207
Personal Services Subtotal		637,122	640,881	617,413	619,223
Supplies:					
2001	Office Supplies	1,370	1,800	1,500	1,500
2002	Postage	55,209	67,055	65,000	62,750
2003	Protective Clothing	30	100	50	100
2004	Gas and Oil	9,856	18,679	6,724	7,000
2005	Minor Tools	1,659	800	900	900
2015	Other Supplies	765	1,560	1,500	1,560
2018	Computer Supplies	2,122	2,000	2,000	2,000
2090	Machinery/Tools/Equipment	788	4,500	4,500	9,900
2093	Computer Equipment	475	500	500	500
Supplies Subtotal		72,274	96,994	82,674	86,210
Services & Charges:					
3001	Memberships & Subscriptions	-	225	225	300
3020	Training/Seminars	592	8,570	6,000	5,500
3024	Tuition Reimbursement	-	-	-	1,500
4005	Meters	8,898	15,000	15,000	15,000
4020	Motor Pool Lease Fees	10,297	13,158	13,158	4,356
4030	VM: Fleet Maintenance	10,040	10,764	10,764	13,351
4055	Computer Software	1,593	15,536	8,000	8,000
4060	Technology Lease Fees	10,599	10,655	10,655	4,575
5007	Other Professional Services	840	1,000	1,000	1,000
6001	Uniforms	988	800	1,000	1,000
6002	Printing/Reproduction	14,381	16,500	16,500	12,700
9998	Request for Upgrade	-	2,029	-	-
Services & Charges Subtotal		58,228	94,237	82,302	67,282
Division Total		**$ 767,624**	**$ 832,112**	**$ 782,389**	**$ 772,715**

Utility Fund
Fiscal Year 2016-17

Non Departmental Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 182,584	$ 123,644	$ 119,115	$ 120,935	-2.19%
Services & Charges	3,081,006	2,408,899	2,415,933	2,313,279	-3.97%
Capital Outlay	70,475	60,000	57,000	37,000	-38.33%
Division Total	$3,334,065	$2,592,543	$2,592,048	$2,471,214	-4.68%

Scope of Services Summary

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

City of La Porte, Texas
Non Departmental **002-6176-515**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1012	Sick Buy Back	$ 15,430	$ 15,879	$ 12,224	$ 13,693
1055	Termination Pay (S/V)	9,538	15,000	15,000	15,000
1060	FICA	1,915	2,362	2,083	2,195
1065	Retirement	3,291	5,027	4,432	4,671
1080	Medical Insurance	152,410	85,376	85,376	85,376
Personal Services Subtotal		182,584	123,644	119,115	120,935
Services & Charges:					
4001	Office Equipment	23,778	23,778	23,778	23,778
4005	Meters	45,276	50,000	50,000	25,000
4011	Building	480	480	480	480
4021	Vehicle Maint: O/S Contract	500	10,000	5,000	5,000
5006	Fiscal Services	74,579	72,000	77,500	77,500
5007	Other Professional Services	-	60,000	59,600	-
6006	Miscellaneous	8,941	7,500	7,434	7,500
6024	Deductibles-Auto Accident	-	10,000	5,000	5,000
6091	Bad Debt Expense	61,323	30,000	30,000	30,000
7001	Electrical	26,709	20,000	28,000	28,000
7004	Water	1,675,971	1,182,759	1,182,759	1,394,069
7006	Contract Sewer	22,869	20,000	24,000	24,000
9004	Admin Trans to Fund 004	515,643	505,287	505,287	252,048
9014	Admin Trans to Fund 014	47,711	47,711	47,711	47,711
9018	Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9037	Transfer for Debt Service	277,226	-	-	-
9050	Contingency	-	29,000	29,000	50,000
9997	Req for Special Programs	-	40,384	40,384	43,193
Services & Charges		3,081,006	2,408,899	2,415,933	2,313,279
Capital Outlay:					
8012	Water Taps	9,346	10,000	7,000	7,000
8026	Meters and Boxes	61,129	50,000	50,000	30,000
Capital Outlay Subtotal		70,475	60,000	57,000	37,000
Division Total		**$ 3,334,065**	**$ 2,592,543**	**$ 2,592,048**	**$ 2,471,214**

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

Enterprise Funds
Fiscal Year 2016-17

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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Airport Operating	62,790	63,806	64,398	106,773	67.34%
La Porte Area Water Authorit	1,216,864	1,178,158	1,011,502	1,391,802	18.13%
Total	$ 1,279,654	$ 1,241,964	$ 1,075,900	$ 1,498,575	20.66%

Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 23,483	$ 22,953	$ 22,861	$ 28,688	24.99%
Supplies	16,370	10,964	8,287	11,591	5.72%
Services & Charges	1,231,247	1,169,615	1,008,600	1,448,296	23.83%
Capital Outlay	8,554	-	-	-	
Total	$ 1,279,654	$ 1,241,964	$ 1,075,900	$ 1,498,575	20.66%

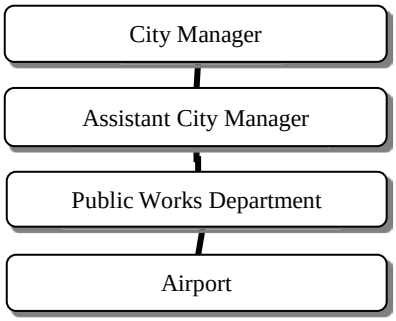
CITY OF LA PORTE

TEXAS

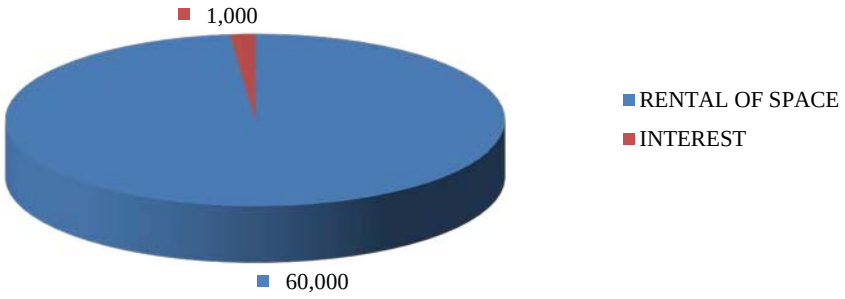
Airport Fund
FY 16-17

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.

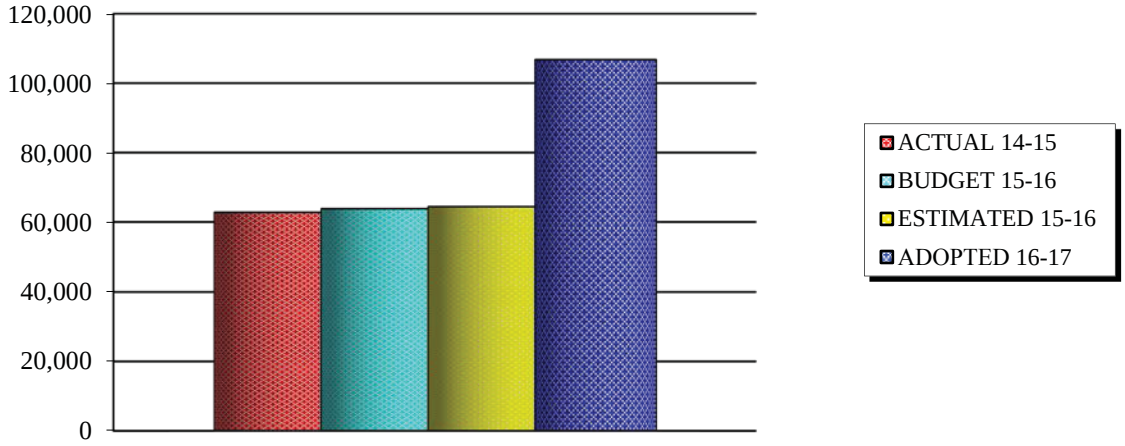
Organizational Chart:



2016-17 Projected Revenues:



Four Year Comparison of Expenses:



City of La Porte
Airport Fund (010) Summary

Working Capital 9/30/15		$ 363,636
Plus Estimated 15-16 Revenues		61,000
Less Estimated 15-16 Expenses		64,398
Equals Estimated Working Capital 9/30/16		360,238
Plus 16-17 Revenues:		
Charges for Services	60,000	
Interest Income	1,000	
Total Revenues		61,000
Equals Total Resources		421,238
Less 16-17 Expenses:		
Airport Operations	106,773	
Airport CIP	80,000	
Total Expenses		186,773
Equals Estimated Working Capital 9/30/17		$ 234,465

	Estimated 2015-16	Projected 2016-17
Revenues	$ 61,000	$ 61,000
Expenses & Commitments	64,398	186,773
Revenues over Expenses	$ (3,398)	$ (125,773)

Targeted working capital - 60 to 90 days
Estimated working capital - 370 days
Goal: $51,602
1 Day = $573

City of La Porte
Airport (010)
Statement of Revenues

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
408.01-31	Rental of Space	$ 59,181	$ 56,000	$ 60,000	$ 60,000
Charges for Services Subtotal		59,181	56,000	60,000	60,000
Administrative Transfers:					
480.01-01	Transfer from General Fund	586	-	-	-
Administrative Transfers Subtotal		586	-	-	-
Interest:					
483.01-00	Interest Income	1,355	700	1,000	1,000
Interest Subtotal		1,355	700	1,000	1,000
Total Airport Fund Revenue		$ 61,122	$ 56,700	$ 61,000	$ 61,000

Airport Fund
FY 16-17

Airport Operating

Goals:

- Monitor airport operations to ensure compliance with Airport Master Plan
- Proivde a Business Plan containing the best possile recommendations for incorporating the Airport as a revenue generating facility. (OBJ4b)
- Manage airport infrastructure

Objectives:

- Monitor compliance with FBO Standards as developed by Advisory Board
- Complete the Airport Business Plan Study
- Complete the desing for the drainage and runway/taxiway improvements

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Host Advisory Board meeting per FY	0	2	3
Number of CIP Projects	0	1	2
Value of CIP Projects		$250,000	$1,995,000
TxDOT Aviation Grants	1	2	3

Airport Fund
Fiscal Year 2016-17

Airport Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 23,483	$ 22,953	$ 22,861	$ 28,688	24.99%
Supplies	8,387	3,264	1,844	4,791	46.78%
Services & Charges	22,366	37,589	39,693	73,294	94.99%
Capital Outlay	8,554	-	-	-	-
Division Total	$ 62,790	$ 63,806	$ 64,398	$ 106,773	67.34%

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 2014-15	Approved 2015-16	Approved 2016-17
Equipment Operator II	0.50	0.50	0.50
Total	0.50	0.50	0.50

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

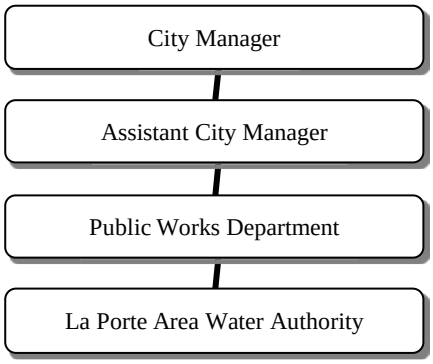
		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 17,257	$ 17,294	$ 17,233	$ 17,764
1020	Overtime	1,534	500	500	500
1030	Certification	452	450	445	450
1035	Longevity	466	490	490	514
1060	FICA	1,434	1,323	1,313	1,361
1065	Retirement	2,340	2,896	2,880	2,888
1080	Insurance - Medical	-	-	-	5,211
Personal Services Subtotal		23,483	22,953	22,861	28,688
Supplies:					
2004	Gas and Oil	553	2,189	794	1,441
2007	Chemicals	225	1,075	1,050	1,350
2015	Other Supplies	-	-	-	2,000
2090	Machinery/Tools/Equipment	7,609	-	-	-
Supplies Subtotal		8,387	3,264	1,844	4,791
Services & Charges:					
4002	Machinery/Tools/Equipment	2,280	3,000	3,000	3,000
4003	Radios and Base Stations	1,050	2,100	2,100	2,100
4015	Paving	-	3,500	3,500	3,500
4020	Motor Pool Lease Fees	3,606	5,924	5,924	5,256
4030	VM: Fleet Maintenance	4,850	3,559	3,559	3,501
5007	Other Professional Services	-	10,000	11,327	-
6005	Advertising	145	145	145	145
6007	Insurance	9	9	-	9
6013	TCEQ Requirements	200	200	200	200
7001	Electrical	9,708	8,000	9,420	9,420
9014	Admin Trans to Fund 014	518	518	518	518
9997	Special Programs	-	634	-	45,645
Services & Charges Subtotal		22,366	37,589	39,693	73,294
Capital Outlay:					
8021	Mach/Tools & Equip,emt	8,554	-	-	-
Capital Outlay Subtotal		8,554	-	-	-
Division Total		**$ 62,790**	**$ 63,806**	**$ 64,398**	**$ 106,773**

La Porte Area Water Authority Fund

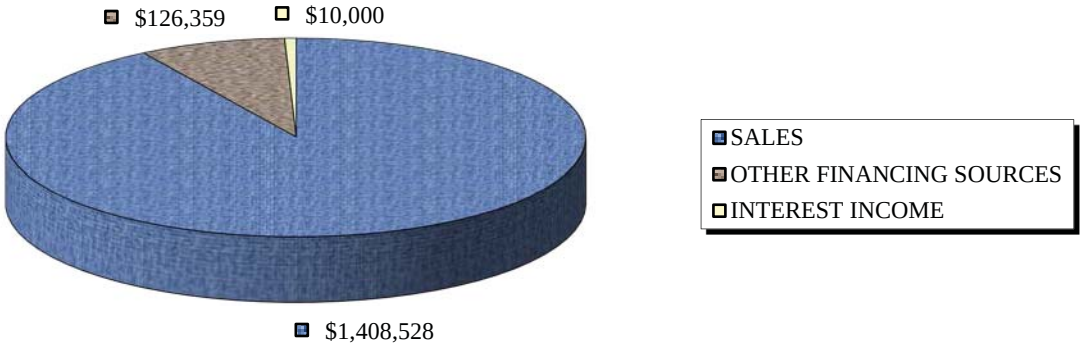
FY 16-17

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.

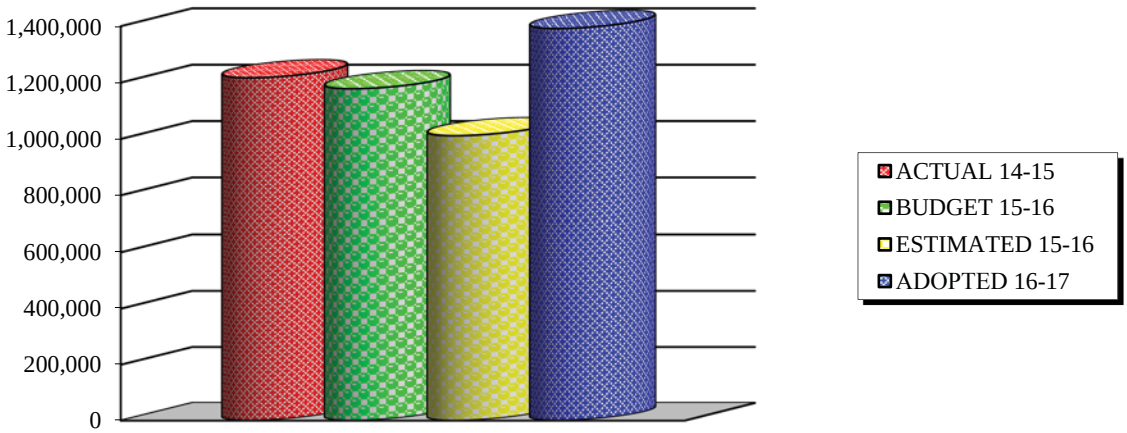
Organizational Chart:



2016-17 Projected Revenues:



Four Year Comparison of Expenses:



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

Working Capital 9/30/15		$ 2,646,701
Plus Estimated 15-16 Revenues		1,211,252
Less Estimated 15-16 Expenses and Commitments		1,011,502
Equals Estimated Working Capital 9/30/16		2,846,451
Plus 16-17 Revenues:		
Water Revenue	1,408,528	
Billing for Capital Reserve	126,359	
Interest	10,000	
Total Revenues		1,544,887
Equals Total Resources		4,391,338
Less 16-17 Expenses:		
Operations	1,391,802	
Total Expenses		1,391,802
Equals Estimated Working Capital 9/30/17		$ 2,999,536

	Estimated 2015-16	Projected 2016-17
Revenues	$ 1,211,252	$ 1,544,887
Expenses	1,011,502	1,391,802
Revenues over Expenses	$ 199,750	$ 153,085

Targeted working capital - 60 to 90 days
Estimated working capital - 768 days
Goal: $339,123
1 Day = $3,768

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Water Revenue:					
408.05-02	Sales	$ 1,106,777	$ 1,224,121	$ 1,105,648	$ 1,408,528
Water Revenue Subtotal		1,106,777	1,224,121	1,105,648	1,408,528
Other Financing Sources					
482.02-00	Billing for Capital Reserve	95,500	95,606	95,604	126,359
Other Financing Sources Subtotal		95,500	95,606	95,604	126,359
Interest:					
483.01-00	Interest Income - Operations	12,663	5,000	10,000	10,000
Interest Subtotal		12,663	5,000	10,000	10,000
Total Water Authority		$ 1,214,940	$ 1,324,727	$ 1,211,252	$ 1,544,887

La Porte Area Water Authority Fund
FY 16-17

La Porte Area Water Authority

Goals:

- Continue to Monitor operations of Southeast Water Purification Plant (SEWPP) to ensure efficient cost effective operations
- Continue to monitor use by customers entities to ensure adherence to contractual obligations
- Continue to be an active participant in the budge review process for FY true-ups

Objectives:

- Monitoring of SEWPP operation and maintenance operations expenditures to keep cost of water as low as possible
- Informing any customer entity withdrawing more than its contractual share of water from the Authority and inform them of their contractual obligations
- Provide feedback and suggestions to facilitate the budget true-ups for FY15 & FY16

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
La Porte usage	1,283.19	1,300.00	1,400.00
Morgan's Point usage	66.77	76.00	75.00
Shoreacres usage	52.11	40.00	50.00
Total (amounts expressed in millions)	1,402.07	1,416.00	1,525.00
Number of LPAWA meetings held	3	3	4

La Porte Area Water Authority Fund
Fiscal Year 2016-17

La Porte Area Water Authority Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Supplies	$ 7,983	$ 7,700	$ 6,443	$ 6,800	-11.69%
Services & Charges	1,208,881	1,132,026	968,907	1,375,002	21.46%
Division Total	$ 1,216,864	$ 1,178,158	$ 1,011,502	$ 1,391,802	18.13%

Scope of Services Summary

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

City of La Porte, Texas
La Porte Area Water Authority **016-7075-533**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Supplies:					
2001	Office Supplies	$ 39	$ 100	$ 50	$ 100
2015	Other Supplies	35	100	100	100
2090	Machinery/ Tools & Equip	7,909	7,500	6,293	6,600
Supplies Subtotal		7,983	7,700	6,443	6,800
Services & Charges:					
4002	Machinery/Tools/Equipment	5,326	7,000	7,000	7,000
4012	Water Line Maintenance	4,085	5,000	2,900	5,000
4060	Technology Lease Fees	2,048	2,916	2,916	1,704
5001	Accounting	6,000	6,000	6,000	6,000
5007	Other Professional Services	293,764	11,900	2,880	21,900
7004	Water	829,346	1,031,031	879,032	1,264,467
9050	Contingency	-	-	-	-
9014	Admin Trans to Fund 014	1,305	1,305	1,305	1,305
9072	Operator's Agreement	67,007	66,874	66,874	67,626
Services & Charges Subtotal		1,208,881	1,132,026	968,907	1,375,002
Capital Outlay:					
8021	Machinery/ Tools & Equip	-	38,432	36,152	10,000
Capital Outlay Subtotal		-	38,432	36,152	10,000
Division Total		**$ 1,216,864**	**$ 1,178,158**	**$ 1,011,502**	**$ 1,391,802**

Internal Service Funds
Fiscal Year 2016-17

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 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Motor Pool	$ 1,115,192	$ 1,170,667	$ 1,140,791	$ 1,161,976	-0.74%
Insurance	6,067,443	6,997,143	7,431,938	7,850,066	12.19%
Technology	205,076	622,000	504,871	100,000	-83.92%
Total	$ 7,387,711	$ 8,789,810	$ 9,077,600	$ 9,112,042	3.67%

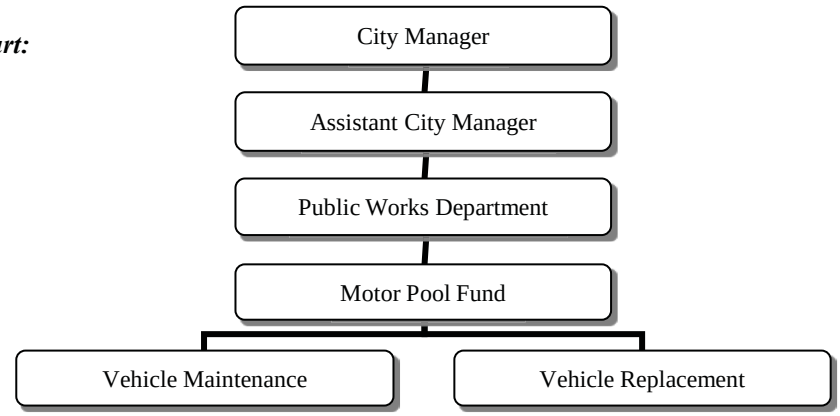
Summary by Expenditure Category:

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17	Percent Change
Personal Services	$ 842,937	$ 902,825	$ 856,318	$ 934,162	3.47%
Supplies	266,225	274,463	267,745	272,780	-0.61%
Services & Charges	6,190,695	6,973,775	7,431,919	7,805,100	11.92%
Capital Outlay	87,854	638,747	521,618	100,000	-84.34%
Total	$ 7,387,711	$ 8,789,810	$ 9,077,600	$ 9,112,042	3.67%

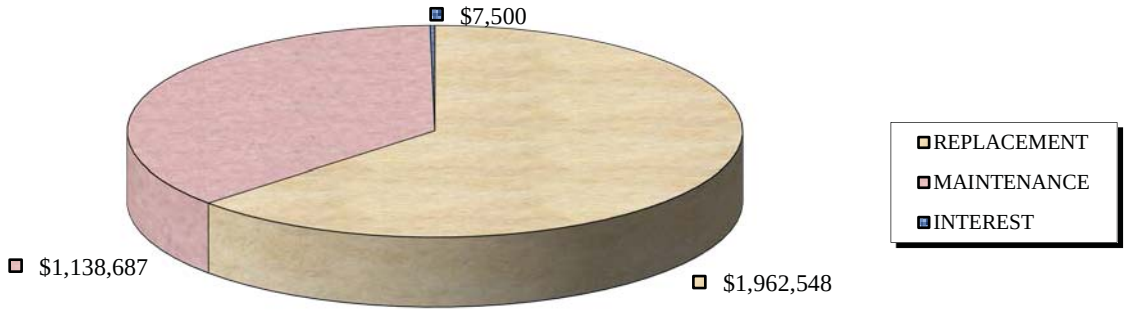
Motor Pool Fund
FY 16-17

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.

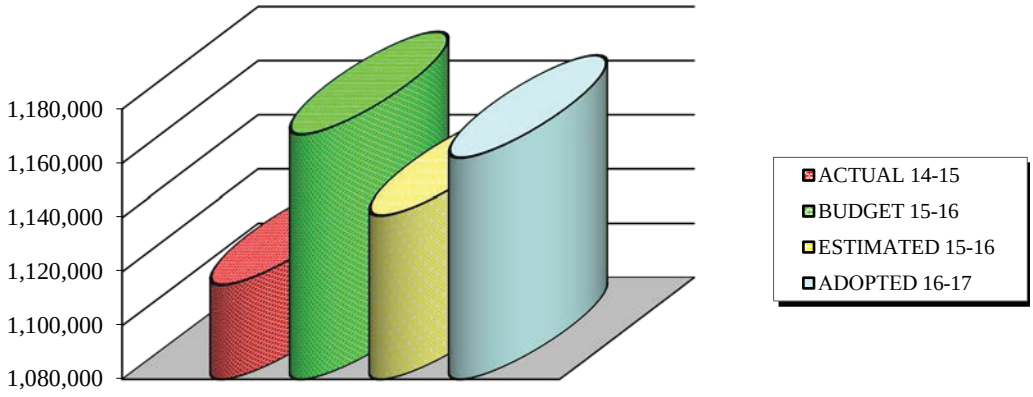
Organizational Chart:



2016-17 Projected Revenues:



Four Year Comparison of Expenses:



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
Working Capital 9/30/15	$ 1,709,923	$ (79,962)	$ 1,629,962
Plus Estimated 15-16 Revenues	1,923,358	1,157,431	3,080,789
Less Estimated 15-16 Expenses	2,324,094	1,140,791	3,464,885
Equals Estimated Working Capital 9/30/16	1,309,187	(63,322)	1,245,866
Plus 16-17 Revenues:			
Charges for Services	1,962,548	1,138,687	3,101,235
Interest	7,500	-	7,500
Total Revenues	1,970,048	1,138,687	3,108,735
Equals Total Resources	3,279,235	1,075,365	4,354,601
Less 16-17 Expenses:			
Purchase of Vehicles	1,429,598	-	1,429,598
Maintenance of Vehicles	-	1,161,976	1,161,976
Total Expenses	1,429,598	1,161,976	2,591,574
Equals Estimated Working Capital 9/30/17	$ 1,849,637	$ (86,611)	$ 1,763,027

	Estimated 2015-16	Projected 2016-17
Revenues	$ 3,080,789	$ 3,108,735
Expenses & Commitments	3,464,885	2,591,574
Revenues over Expenses	$ (384,096)	$ 517,161

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
408.01-29	Lease Fees	$ 1,528,578	$ 1,915,858	$ 1,915,858	$ 1,962,548
Charges for Services Subtotal		1,528,578	1,915,858	1,915,858	1,962,548
Interest:					
483.01-00	Interest Income	10,039	5,000	7,500	7,500
Interest Subtotal		10,039	5,000	7,500	7,500
Total Vehicle Replacement Revenues		$ 1,538,617	$ 1,920,858	$ 1,923,358	$ 1,970,048

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

Object	Description	Actual 2014-15	Projected 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
408.01-30	Maintenance Fees	$ 1,134,470	$ 1,157,431	$ 1,157,431	$ 1,138,687
Charges for Services Subtotal		1,134,470	1,157,431	1,157,431	1,138,687
Administrative Transfers:					
480.01-01	Transfer from General Fund	15,963	-	-	-
Administrative Transfers Subtotal		15,963	-	-	-
Total Vehicle Maintenance Revenues		$ 1,150,433	$ 1,157,431	$ 1,157,431	$ 1,138,687

CITY OF LA PORTE
VEHICLE REPLACEMENT DIVISION
REVENUES FROM DIVISIONS

Division	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Approved 2016-17
Fire Prevention - ESD	$ 5,271	$ 9,876	$ 9,876	$ 6,744
Fire Suppression - ESD	299,283	396,428	396,428	431,148
Emergency Medical Services - ESD	95,241	147,430	147,430	163,956
Police Administration	18,664	10,728	10,728	11,424
Police Patrol	217,940	247,044	247,044	239,160
Criminal Investigation	26,141	46,961	46,961	41,712
Support Services	16,353	22,181	22,181	20,052
Golf Course Maintenance	97,358	109,653	109,653	93,228
Emergency Management	8,595	3,120	3,120	3,228
Information Technologies	6,183	8,616	8,616	9,980
Public Works Administration	1,357	2,100	2,100	2,232
Streets	260,008	312,795	312,795	344,424
Residential Solidwaste	226,528	282,827	282,827	282,300
Parks Maintenance	70,615	82,362	82,362	76,476
Recreation	2,694	4,373	4,373	4,488
Special Services	14,094	22,244	22,244	25,608
Planning & Engineering	3,797	5,920	5,920	6,396
Inspection	6,670	9,435	9,435	10,572
Water Production	8,802	7,346	7,346	8,124
Water Distribution	33,500	46,345	46,345	47,460
Wastewater Collection	54,604	66,813	66,813	72,336
Wastewater Treatment	19,672	24,346	24,346	23,412
Utility Billing	10,297	13,158	13,158	4,356
Airport	3,606	5,924	5,924	5,256
Vehicle Maintenance Fund	21,305	27,833	27,833	28,476
TOTAL	**$ 1,528,578**	**$ 1,915,858**	**$ 1,915,858**	**$ 1,962,548**

CITY OF LA PORTE
VEHICLE MAINTENANCE DIVISION
REVENUES FROM DIVISIONS

Division	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Approved 2016-17
Fire Prevention	$ 2,382	$ 2,749	$ 2,749	$ 2,904
Fire Suppression	57,953	56,222	56,222	56,336
Emergency Medical Services	53,434	48,352	48,352	45,177
Police Administration	7,402	9,115	9,115	11,017
Police Patrol	113,305	126,883	126,883	133,824
Criminal Investigation	38,884	38,600	38,600	36,780
Support Services	14,947	16,233	16,233	17,763
Golf Course Maintenance	7,034	7,379	7,379	6,491
Emergency Management	3,602	3,414	3,414	3,103
Information Technologies	4,198	2,720	2,720	3,160
Public Works Administration	2,467	2,402	2,402	2,334
Streets	250,179	257,876	257,876	247,806
Residential Solidwaste	309,200	317,541	317,541	304,798
Parks Maintenance	81,483	79,487	79,487	78,968
Recreation	5,587	3,530	3,530	1,594
Special Services	21,328	20,660	20,660	17,707
Planning & Engineering	7,658	7,494	7,494	5,067
Inspection	8,253	8,160	8,160	8,028
Water Production	15,429	15,539	15,539	17,166
Water Distribution	51,392	47,831	47,831	50,985
Wastewater Collection	47,137	48,554	48,554	47,996
Wastewater Treatment	20,562	22,367	22,367	22,831
Utility Billing	10,040	10,764	10,764	13,351
Airport	4,850	3,559	3,559	3,501
TOTAL	**$ 1,138,706**	**$ 1,157,431**	**$ 1,157,431**	**$ 1,138,687**

CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2016-17

Account Number	Amount	Unit	Description
009-5059-522-8050	79,974	59-35	2009 F450 AMB Cab & Chasis
009-5252-521-8050	29,187	52-10	2011 Ford Police Interceptor
009-5253-521-8050	37,987	53-10	2009 Ford Police Interceptor
009-5253-521-8050	37,987	53-14	2010 Ford Police Interceptor
009-5253-521-8050	37,987	53-24	2010 Ford Police Interceptor
009-5253-521-8050	37,987	53-72	2009 Ford Police Interceptor
009-5256-521-8050	19,504	56-03	2010 Ford Fusion
009-5256-521-8050	19,504	56-04	2011 Ford Fusion
009-5256-521-8050	17,548	56-17	2007 Ford 1/2 Ton Pickup
009-5256-521-8050	32,258	56-25	2010 Ford Expedition
009-5258-521-8050	37,987	58-42	2008 Chevy Impala Interceptor
009-6049-551-8050	4,403	49-17	2011 Spreader
009-6049-551-8050	10,608	49-20	2011 326 Z-Turn
009-6049-551-8050	10,610	49-27	2012 326 Z-Turn
009-6049-551-8050	10,610	49-28	2013 326 Z-Turn
009-6049-551-8050	6,682	49-29	2011 Core Harvester
009-6049-551-8050	21,385	49-32	2011 Truckster
009-6049-551-8050	44,876	49-34	2011 Fairway Mower
009-6049-551-8050	44,883	49-35	2011 Fairway Mower
009-6049-551-8050	8,055	49-50	2004 Fairway Aerator
009-6049-551-8050	23,120	49-54	2005 John Deere Truckster/Sprayer Combo
009-6049-551-8050	9,331	49-55	2005 John Deere 200 gal. Sprayer
009-6049-551-8050	33,451	49-57	2011 Greens Mower
009-6049-551-8050	9,392	49-86	2001 Aerway Turf Slicer
009-6147-515-8050	18,655	New	2017 Pickup Truck
009-7071-531-8050	228,000	New	Concrete Mixer
009-7071-531-8050	31,546	71-14	2006 Chevy 1 Ton 9Ft Flat Bed
009-7071-531-8050	91,561	71-33	2004 GMC Dump Truck
009-7071-531-8050	92,445	71-59	2004 Ford 750 Dump Truck
009-7072-532-8050	21,288	72-14	2004 Chevy 1/2 Ton Pickup w/Lift
009-7074-534-8050	32,417	74-18	2005 Ford 1 Ton With Service Body
009-8080-552-8050	31,922	80-17	2006 Chevy 1 Ton With Service Body
009-8080-552-8050	17,093	80-29	2004 Chevy 1/2 Ton Pickup
009-8080-552-8050	14,104	80-71	2009 Kubota Z-Turn 326P
009-8080-552-8050	14,104	80-98	2010 Kubota Z-Turn 326P
009-8082-551-8050	91,660	82-11	2006 Aero Elite Passenger Bus
009-7084-533-8050	17,287	84-18	2002 Chevy 1/2 Ton Pickup
009-7085-533-8050	33,690	85-38	2008 Chevy 1 Ton With Service Body
009-7086-532-8050	30,412	86-39	2008 Chevy 1 Ton With Service Body
009-7087-532-8050	18,654	87-14	2005 Ford 1/2 Ton Pcikup
009-9092-524-5050	19,444	92-11	2004 Ford Escape
	$ 1,429,598		

Motor Pool Fund
FY 16-17

The Motor Pool Fund is used to account for the procurement and maintenance of vehicles and is funded through lease and maintenance fees charged to the operating divisions. The Motor Pool fund is the owner of all vehicles and charges lease fees to the operating divisions. The lease fee is based on the expected replacement cost of the vehicle less any salvage value and any lease payments paid to date. The resulting amount is divided by the expected remaining useful life of the vehicle. The maintenance fee is based on a four (4) year repair history of the vehicles in the operating division and is applied equally throughout the year.

The goal of the Vehicle Replacement Division is to provide funding for vehicles to be replaced upon completion of their useful lives.

Vehicle Maintenance Division

Goals:

- Provide quality maintenance of the City's fleet in a cost-effective, efficient manner
- Operate Motor Pool in a manner to ensure cost-effective life cycle and replacement of the City Fleet
- Monitor state and federal regulations concerning the City's compliance with the Clean Air Act

Objectives:

- Performing Life Cycle Cost Analyses of vehicles to ensure timely replacement of City's fleet
- Continue Preventive Maintenance Program on City's fleet
- Ensure City's fleet remains in compliance with the Clean Air Act
- Utilize most cost effective and efficient method of purchasing vehicles and equipment

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
Vehicles repaired	1,546	1,495	1,700
Preventive maintenance performed	728	774	750
Specifications prepared	22	20	19
Number of buyboard/cooperative purchases	24	18	42
Number of advertised/bid purchases	5	4	-

Motor Pool Fund
Fiscal Year 2016-17

Vehicle Maintenance Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 717,550	$ 732,825	$ 721,318	$ 741,221	1.15%
Supplies	266,225	274,463	267,745	272,780	-0.61%
Services & Charges	131,417	146,632	134,981	147,975	0.92%
Capital Outlay	-	16,747	16,747	-	-100.00%
Division Total	$ 1,115,192	$ 1,170,667	$ 1,140,791	$ 1,161,976	-0.74%

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 2014-15	Approved 2015-16	Approved 2016-17
Equip. Services/Solid Waste Superintender	0.5	0.5	0.5
Equip. Services Supervisor	1.0	1.0	1.0
Parts Manager	1.0	1.0	1.0
Senior Mechanic	4.0	4.0	4.0
Mechanic	2.0	2.0	2.0
Mechanic Assistant	2.0	2.0	2.0
Warehouse Specialist	1.0	1.0	1.0
Total	11.5	11.5	11.5

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 459,874	$ 471,714	$ 463,310	$ 480,214
1012	Sick Buy Back	4,765	4,908	4,908	5,014
1020	Overtime	2,908	4,100	3,200	4,000
1030	Certification	6,754	7,500	6,837	6,900
1035	Longevity	4,444	4,972	4,804	5,288
1041	Tool Allowance	3,600	4,200	4,200	3,600
1060	FICA	35,718	36,215	35,885	37,220
1065	Retirement	79,400	79,116	78,087	78,885
1080	Insurance - Medical	119,853	119,853	119,853	119,853
1081	Insurance - Life	234	247	234	247
Personal Services Subtotal		717,550	732,825	721,318	741,221
Supplies:					
2001	Office Supplies	697	700	700	700
2003	Protective Clothing	37	100	50	100
2004	Gas and Oil	9,075	12,482	7,200	9,765
2005	Minor Tools	1,202	1,300	1,100	1,200
2007	Chemical	3,456	3,325	3,620	3,620
2009	Medical	86	100	75	100
2015	Other Supplies	5,209	4,200	4,200	4,200
2030	Small Parts	1,520	1,300	1,100	1,100
2040	Vehicle Maintenance	238,116	245,000	245,000	245,000
2090	Machinery/Tools/Equipment	6,606	5,456	4,700	6,795
2093	Computer Equipment	221	500	-	200
Supplies Subtotal		266,225	274,463	267,745	272,780
Services & Charges:					
3001	Memberships & Subscriptions	2,130	2,148	2,148	2,200
3020	Training/Seminars	957	760	760	1,000
4002	Machinery/Tools/Equipment	5,898	5,000	4,000	5,000
4020	Motor Pool Lease Fees	21,305	27,833	27,833	28,476
4021	VM: Outside Contracts	63,665	58,000	58,000	58,000
4055	Computer Software	12,380	16,912	16,912	16,927
4060	Technology Lease Fees	3,859	5,103	5,103	2,982
5007	Other Professional Service	-	1,300	69	-
6001	Uniforms	4,571	3,600	4,420	4,420
7002	Natural Gas	3,416	5,000	2,500	3,000
9014	Adm Transfer to Fund 014	13,236	13,236	13,236	13,236
9997	Special Programs	-	7,740	-	12,734
Services & Charges Subtotal		131,417	146,632	134,981	147,975
Capital Outlay:					
8021	Mach/Tools & Equipment	-	16,747	16,747	-
Capital Outlay Subtotal		-	16,747	16,747	-
Division Total		**$ 1,115,192**	**$ 1,170,667**	**$ 1,140,791**	**$ 1,161,976**

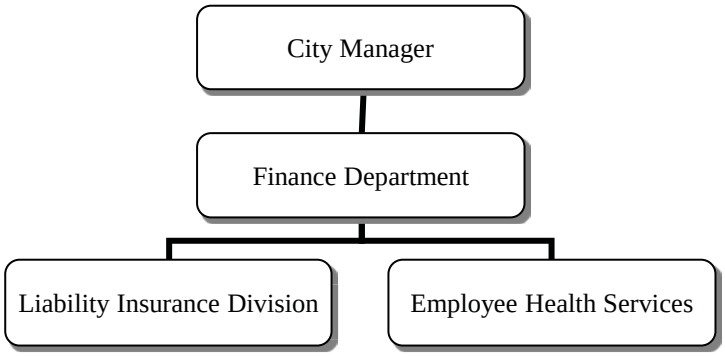
CITY OF LA PORTE

TEXAS

Insurance Fund
FY 16-17

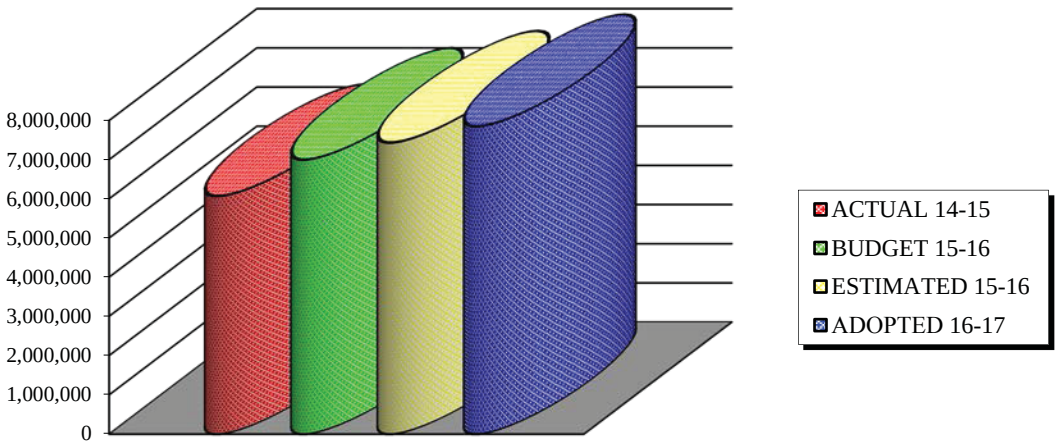
Mission Statement: To account for the revenue and cost of providing health insurance to City employees and retirees.

Organizational Chart:



2016-17 Projected Revenues:

Four Year Comparison of Expenses:



City of La Porte
Insurance Fund (014) Summary

	Liability Insurance	Employee Health Services	Fund Total
Working Capital 9/30/15	$ 301,271	$ 1,691,726	$ 1,992,998
Plus Estimated 15-16 Revenues	481,898	5,346,093	5,827,991
Less Estimated 15-16 Expenses	515,656	6,196,282	6,711,938
Equals Estimated Working Capital 9/30/16	267,513	841,537	1,109,051
Plus 16-17 Revenues:			
Charges to Departments	-	4,646,665	4,646,665
Employee Contributions	-	430,000	430,000
Retiree Contributions	-	105,000	105,000
Administrative Transfers	481,648	2,000,000	2,481,648
Interest	2,000	2,000	4,000
Total Revenues	483,648	7,183,665	7,667,313
Equals Total Resources	751,161	8,025,202	8,776,364
Less 16-17 Expenses:			
Employee Health Services	597,941	-	597,941
Liability Insurance Division	-	7,252,125	7,252,125
Total Expenses	597,941	7,252,125	7,850,066
Equals Estimated Working Capital 9/30/17	$ 153,220	$ 773,077	$ 926,298

Liability Insurance Division	Estimated 2015-16	Projected 2016-17
Revenues	$ 481,898	$ 483,648
Expenses	515,656	597,941
Revenues over Expenses	$ (33,758)	$ (114,293)

Employee Health Services Division	Estimated 2015-16	Projected 2016-17
Revenues	$ 5,346,093	$ 7,183,665
Expenses	6,196,282	7,252,125
Revenues over Expenses	$ (850,189)	$ (68,460)

Liability Insurance Division

Targeted working capital - 60 to 90 days
Estimated working capital - 94 days
Goal: $147,438
1 Day = $1,638

Employee Health Services Division

Targeted working capital - 60 to 90 days
Estimated working capital - 36 days
Goal: $1,788,195
1 Day = $19,869

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Employee Health Services					
408.04-01	Charges to Departments	$ 4,762,145	$ 4,581,529	$ 4,581,529	$ 4,646,665
408.04-02	Employee Contributions	438,094	420,000	430,000	430,000
408.04-03	Cobra Contributions	8,144	-	10,610	-
408.04-04	Retiree Contributions	104,529	105,000	105,000	105,000
Employee Health Services Subtotal		5,312,912	5,106,529	5,127,139	5,181,665
Administrative Transfers:					
480.01-01	Transfer from General Fund	1,916,876	633,582	633,582	2,418,878
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		1,979,646	696,352	696,352	2,481,648
Interest:					
483.01-00	Interest Income	5,527	2,000	4,500	4,000
Interest Subtotal		5,527	2,000	4,500	4,000
Total Insurance Fund		$ 7,298,085	$ 5,804,881	$ 5,827,991	$ 7,667,313

CITY OF LA PORTE
INSURANCE FUND
REVENUES FROM DIVISIONS

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
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	201,986	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	31,266
Administration	28,660	28,661	28,661	28,661
Human Resources	31,266	31,266	31,266	31,266
Municipal Court	93,798	93,798	93,798	93,798
Purchasing	31,266	31,266	31,266	31,266
Information Technologies Division	72,954	72,954	72,954	72,954
City Secretary	41,688	41,688	41,688	41,688
Legal	20,844	13,245	13,245	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	491,990	491,990	491,990
Public Works Administration	41,688	41,688	41,688	54,194
Streets	281,394	270,972	270,972	299,633
Residential Solidwaste	234,495	234,495	234,495	237,101
Parks Maintenance	250,128	250,128	250,128	260,550
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	65,138
Planning & Engineering	83,376	83,376	83,376	62,532
GIS Division	20,844	20,844	20,844	20,844
Inspections	114,642	114,642	114,642	114,642
Water Production	58,886	44,294	44,294	45,075
Water Distribution	162,802	122,459	122,459	123,240
Wastewater Collection	148,947	112,037	112,037	112,818
Wastewater Treatment	128,164	96,404	96,404	97,185
Utility Billing	110,844	93,798	93,798	93,798
Utility Fund Non-Departmental	152,410	85,376	85,376	85,376
Airport	-	-	-	5,211
Insurance Fund	-	-	-	10,422
Vehicle Maintenance	119,853	119,853	119,853	119,853
Grant Fund	6,454	-	-	-
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	10,423	10,423	10,423	10,423
TOTAL	**$ 4,950,986**	**$ 4,581,529**	**$ 4,581,529**	**$ 4,646,665**

Administration Department
FY 16-17

Liability Insurance Division

Goals:

- Improve City employees safety performance

Objectives:

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

Insurance Fund
Fiscal Year 2016-17

Liability Insurance Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 125,387	$ 170,000	$ 135,000	$ 192,941	13.49%
Services & Charges	347,505	380,656	380,656	405,000	6.40%
Division Total	$ 472,892	$ 550,656	$ 515,656	$ 597,941	8.59%

Scope of Services Summary

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

Personnel Position Roster

	Approved 2014-15	Approved 2015-16	Approved 2016-17
Risk and Safety Specialist	-	-	1.00
Total	-	-	1.00

City of La Porte, Texas
Liability Insurance **014-6142-515**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ -	$ -	$ -	$ 34,292
1060	FICA	-	-	-	2,623
1065	Retirement	-	-	-	5,583
1070	Workers Compensation	125,387	170,000	135,000	140,000
1080	Medical	-	-	-	10,422
1081	Insurance - Life	-	-	-	21
Personal Services Subtotal		125,387	170,000	135,000	192,941
Services & Charges:					
6007	Insurance	346,702	375,656	375,656	400,000
6022	Citizen Claims	803	5,000	5,000	5,000
Services & Charges Subtotal		347,505	380,656	380,656	405,000
Division Total		**$ 472,892**	**$ 550,656**	**$ 515,656**	**$ 597,941**

Administration Department
FY 16-17

Employee Health Services

Goals:

- Enhance employee benefits

Objectives:

- Raise level of benefits where possible as tool for recruitment
- Create belief that City takes care of its employees
- Educate employees about current benefits

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2016-17
City-wide employee/retiree health insurance presentations		5	5
City-wide diabetes center of america presentations		1	1
City-wide Employee Assistance Program (EAP) presentations		1	1
City-wide flexible spending account (FSA) presentations		5	5
Employee rates of participation		84%	85%
Employee benefits as a % of total salaries and wages		38.4%	41.2%

Insurance Fund
Fiscal Year 2016-17

Employee Health Services Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Services & Charges	5,594,551	6,446,487	6,916,282	7,252,125	12.50%
Division Total	$5,594,551	$6,446,487	$6,916,282	$7,252,125	12.50%

Scope of Services Summary

The Employee Health Services division is used to account for the cost of providing medical insurance to full time employees of the City. It is administered by a third party and is funded with charges to the operating divisions based on their staffing levels.

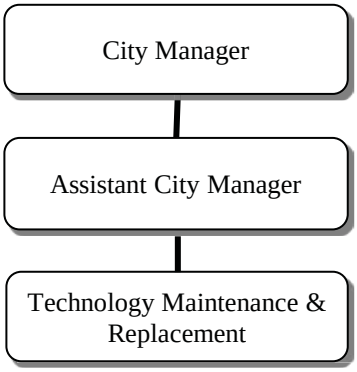
City of La Porte, Texas
Employee Health Services **014-6144-515**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Services & Charges:					
2015	Other Supplies	$ 687	$ 1,000	$ 1,000	$ 750
5004	Consulting	28,119	40,000	40,000	47,500
5006	Fiscal Services	49,392	34,688	34,688	32,000
5011	Claims Administration	178,109	250,800	217,500	217,500
6011	Claims Paid	4,762,880	5,440,493	6,000,000	6,286,124
6012	Re-insurance Premiums	414,683	409,176	392,711	392,711
6023	Long-Term Disability	48,406	49,200	51,000	54,000
6025	Aetna Advantage Plan	106,143	174,630	175,500	209,840
6073	Wellness Program	6,132	46,500	3,883	11,700
Services & Charges Subtotal		5,594,551	6,446,487	6,916,282	7,252,125
Division Total		**$ 5,594,551**	**$ 6,446,487**	**$ 6,916,282**	**$ 7,252,125**

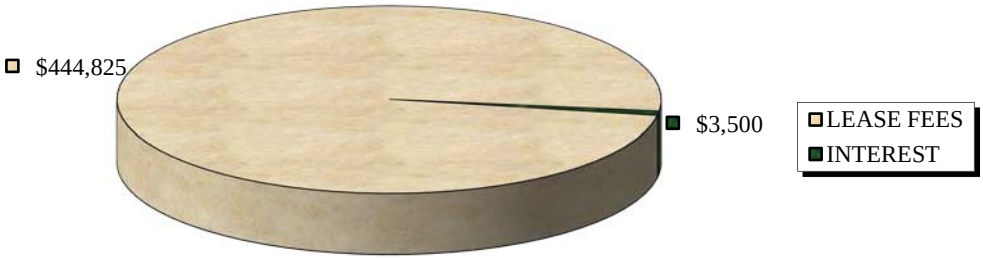
Technology Fund
FY 16-17

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.

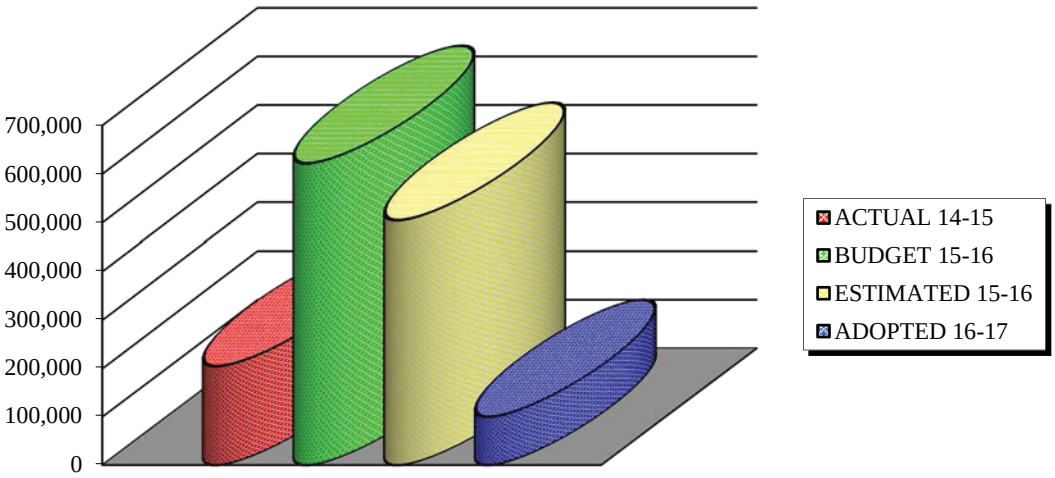
Organizational Chart:



2016-17 Projected Revenues:



Four Year Comparison of Expenses:



City of La Porte
Technology Fund (023) Summary

Working Capital 9/30/15		$ 1,418,054
Plus Estimated 15-16 Revenues		522,240
Less Estimated 15-16 Expenses		504,871
Equals Estimated Working Capital 9/30/16		1,435,423
Plus 16-17 Revenues:		
Lease Fees	444,825	
Interest	3,500	
Total Revenues		448,325
Equals Total Resources		1,883,748
Less 16-17 Expenses:		
Replacement of Hardware / Software	100,000	
Total Expenses		100,000
Equals Estimated Working Capital 9/30/17		$ 1,783,748

	Estimated 2015-16	Projected 2016-17
Revenues	$ 522,240	$ 448,325
Expenses	504,871	100,000
Revenues over Expenses	$ 17,369	$ 348,325

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
408.01-29	Lease Fees	$ 476,688	$ 518,240	$ 518,240	$ 444,825
Charges for Services Subtotal		476,688	518,240	518,240	444,825
Interest:					
483.01-00	Interest Income	4,750	2,000	4,000	3,500
Interest Subtotal		4,750	2,000	4,000	3,500
Total Computer Fund Revenues		$ 481,438	$ 520,240	$ 522,240	$ 448,325

CITY OF LA PORTE
TECHNOLOGY FUND
INFRASTRUCTURE FEES FROM DIVISIONS

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Approved 2016-17
Fire Prevention	$ 2,323	$ 2,916	$ 2,916	$ 1,704
Fire Suppression	11,306	13,122	13,122	7,668
Emergency Medical Services	10,701	13,122	13,122	7,668
Police Administration	14,856	14,972	14,972	13,240
Police Patrol	229,652	241,364	241,364	232,008
Criminal Investigation	43,280	44,775	44,775	46,374
Support Services	59,358	61,696	61,696	60,872
Administration	3,055	2,187	2,187	1,278
Golf Course Club House	1,756	3,645	3,645	2,130
Emergency Management	2,674	1,458	1,458	852
Human Resources	2,323	2,916	2,916	1,704
Municipal Court	8,907	11,664	11,664	6,816
Purchasing	2,378	2,916	2,916	1,704
Management Info Systems	15,745	15,745	15,745	12,780
City Secretary	2,378	2,916	2,916	1,704
City Council	4,883	6,561	6,561	3,834
Accounting	6,347	8,019	8,019	4,686
Tax	2,780	3,645	3,645	2,130
Public Works Administration	3,110	3,645	3,645	2,130
Streets	525	2,187	2,187	1,278
Residential Solidwaste	567	729	729	-
Parks Maintenance	1,701	2,187	2,187	1,278
Recreation	3,182	4,374	4,374	2,556
Special Services	3,275	3,645	3,645	2,130
Parks Administration	3,165	3,645	3,645	2,130
Planning & Engineering	5,780	7,290	7,290	4,260
GIS Division	1,646	2,187	2,187	1,278
Inspections	6,914	8,748	8,748	5,112
Water Distribution	1,646	2,187	2,187	1,278
Wastewater Collection	1,646	2,187	2,187	1,278
Wastewater Treatment	1,756	2,187	2,187	1,278
Utility Billing	10,599	10,655	10,655	4,575
La Porte Area Water Authority	2,048	2,916	2,916	1,704
Vehicle Maintenance	3,859	5,103	5,103	2,982
Hotel/Motel	567	729	729	426
TOTAL	**$ 476,688**	**$ 518,240**	**$ 518,240**	**$ 444,825**

Technology Fund
Fiscal Year 2016-17

Technology Replacement Division

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Services & Charges	$ 117,222	$ -	$ -	$ -	-
Capital Outlay	87,854	622,000	504,871	100,000	-83.92%
Division Total	$ 205,076	$ 622,000	$ 504,871	$ 100,000	-83.92%

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 **023-0000-580**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Services & Charges:					
2093	Computer Equipment	$ 32,131	$ -	$ -	$ -
4055	Computer Software	85,091	-	-	-
Services & Charges Subtotal		117,222	-	-	-
Capital Outlay:					
8023	Computer Equipment	87,854	622,000	504,871	100,000
Capital Outlay Subtotal		87,854	622,000	504,871	100,000
Division Total		**$ 205,076**	**$ 622,000**	**$ 504,871**	**$ 100,000**

City of La Porte
Grant Fund (032) Summary

Beginning Fund Balance 9/30/15		$ 1,984,937
Plus Estimated 15-16 Revenues		644,443
Less Estimated 15-16 Expenditures		929,342
Estimated Fund Balance 9/30/16		1,700,038
Plus 16-17 Revenues:		
Municipal Court Reserve Funds	70,500	
Child Safety Funds	45,000	
Public Safety Grants	335,173	
AAA Grant	48,577	
Community Development Grants	50,000	
Airport Grants	450,000	
Donations	4,850	
Total Revenues		1,004,100
Equals Total Resources		2,704,138
Less 16-17 Expenditures:		
Confiscated Funds	102,026	
Municipal Court Reserve Funds	139,250	
Child Safety Funds	74,091	
Helping Heroes Grants	31,620	
SETRAC	5,000	
LEPC	5,000	
STEP - Speed/Intersection Traffic Control Grant	49,088	
HGAC - DWI Enforcement	6,000	
Click it or Ticket	3,000	
Tobacco Grant	3,225	
Texas Comptroller - Sexual Assault/Medical Exams	7,000	
Victim Coordinator Liaison Grant	42,000	
High Intensity Drug Traffic Area Grant	16,460	
OCDETF	6,000	
Bulletproof Vest Partnership	5,700	
LEOSE	5,330	
Internet Crimes Against Children Grant	124,750	
NRA Foundation Grant (SWAT Equipment)	5,000	
JAG Grant	20,000	
Animal Control Funds	43,000	
Shell Pipeline Donation Funds	850	
Airport Run/Taxi-way, Tie-Down Apron Rehab	270,000	
AWOS IV	150,000	
Airport RAMP Grant	30,000	
Park Zone Funding - Lomax Parking Lot	125,000	
Houston/Harris County Area Agency on Aging	48,577	
Tree Fund	50,000	
SETH Grant	50,000	
Total Expenditures		1,417,967
Ending Fund Balance 9/30/17		$ 1,286,171

	Estimated 2015-16	Projected 2016-17
Revenues	$ 644,443	$ 1,004,100
Expenditures	929,342	1,417,967
Revenues over Expenditures	$ (284,899)	$ (413,867)

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Fines & Forfeits:					
407.23-00	Child Safety Fee	$ 55,806	$ 45,000	45,000	$ 45,000
407.27-00	Security Fee	30,738	25,000	25,000	27,500
407.28-00	Technology Fee	40,960	30,000	30,000	35,000
407.33-00	Confiscated Funds - Federal	18,878	-	-	-
407.34-00	Confiscated Funds - State	37,387	-	-	-
407.37-00	Judicial Fund	10,170	8,000	8,000	8,000
Fines & Forfeits Subtotal		193,939	108,000	108,000	115,500
Charges for Services:					
408.01-43	Park Development	695,633	-	-	-
408.01-44	Animal Control Donations	14,721	4,000	4,000	4,000
Charges for Services Subtotal		710,354	4,000	4,000	4,000
Intergovernmental:					
409.01-00	Public Safety Grants	210,276	480,008	480,008	335,173
409.02-00	AAA Grant	49,353	51,585	51,585	48,577
409.03-00	Emergency Services Grants	3,391	-	-	-
409.04-00	Community Development Grants	2,909,667	-	-	50,000
409.09-00	Public Works Grants	35,308	-	-	450,000
Intergovernmental Subtotal		3,207,995	531,593	531,593	883,750
Miscellaneous:					
410.01-07	Donations	16,775	850	850	850
Miscellaneous Subtotal		16,775	850	850	850
Interest:					
483.01-00	Interest Income	5,210	-	-	-
Interest Subtotal		5,210	-	-	-
Total Grant Fund		$ 4,134,273	$ 644,443	644,443	$ 1,004,100

City of La Porte, Texas
Grant Fund - Helping Heroes (Fire Suppression) **032-5051-522**
Detail of Expenditures

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Supplies				
2090 Machinery/Tools/Equipment	$ -	$ -	$ -	$ 7,800
Supplies Subtotal	-	-	-	7,800
Division Total	**$ -**	**$ -**	**$ -**	**$ 7,800**

City of La Porte, Texas
Grant Fund - Southeast Texas Regional Advisory Council (SETRAC) **032-5059-522**
Detail of Expenditures

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Supplies				
2055 EMS Drugs and Supplies	$ -	$ -	$ -	$ 5,000
Supplies Subtotal	-	-	-	5,000
Division Total	**$ -**	**$ -**	**$ -**	**$ 5,000**

City of La Porte, Texas
Grant Fund - Local Emergency Planning Committee (LEPC) **032-5059-522**
Detail of Expenditures

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Supplies				
2090 Machinery/Tools/Equipment	$ -	$ -	$ -	$ 5,000
Supplies Subtotal	-	-	-	5,000
Division Total	**$ -**	**$ -**	**$ -**	**$ 5,000**

City of La Porte, Texas
Grant Fund - Helping Heroes (EMS) **032-5059-522**
Detail of Expenditures

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Supplies				
2090 Machinery/Tools/Equipment	$ -	$ -	$ -	$ 5,000
Supplies Subtotal	-	-	-	5,000
Division Total	**$ -**	**$ -**	**$ -**	**$ 5,000**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services					
1020	Overtime	$ 14,593	$ 12,000	$ 12,000	$ -
1060	FICA	1,100	918	918	-
1065	Retirement	2,446	2,058	2,058	-
Personal Services Subtotal		18,139	14,976	14,976	-
Supplies					
2090	Machinery/Tools/Equipment	1,549	-	-	-
Supplies Subtotal		1,549	-	-	-
Capital Outlay					
8021	Machinery, Tools & Equipment	-	-	-	6,000
8023	Computer Equipment	10,584	-	-	-
Capital Subtotal		10,584	-	-	6,000
Division Total		**$ 30,272**	**$ 14,976**	**$ 14,976**	**$ 6,000**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services					
1020	Overtime	$ -	$ -	$ -	$ 12,000
1060	FICA	-	-	-	918
1065	Retirement	-	-	-	2,058
Personal Services Subtotal		-	-	-	14,976
Supplies					
2003	Protective Clothing	-	2,000	2,000	2,000
2015	Other Supplies	92	2,000	2,000	10,050
2090	Machinery/Tools/Equipment	5,200	-	-	-
Supplies Subtotal		5,292	4,000	4,000	12,050
Services & Charges:					
3001	Memberships & Subscriptions	-	-	-	9,000
3020	Training & Seminars	17,192	16,000	16,000	16,000
4006	Heating & A/C Equipment	-	-	-	1,500
4019	Rental of Equipment	6,075	7,200	7,200	7,200
4055	Computer Software	5,645	3,600	3,600	6,000
Services & Charges Subtotal		28,912	26,800	26,800	39,700
Capital Outlay					
8021	Machinery, Tools & Equipment	7,287	-	-	20,800
8023	Computer Equipment	-	-	-	8,500
8050	Motor Vehicles	25,468	-	-	-
Capital Subtotal		32,755	-	-	29,300
Division Total		**$ 66,959**	**$ 30,800**	**$ 30,800**	**$ 96,026**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services					
1020	Overtime	$ 50,533	$ 49,088	$ 49,088	$ 49,088
1060	FICA	46	-	-	-
1065	TMRS	102	-	-	-
Personal Services Subtotal		50,681	49,088	49,088	49,088
Division Total		**$ 50,681**	**$ 49,088**	**$ 49,088**	**$ 49,088**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services:				
1020 Overtime	$ 3,384	$ 6,000	$ 6,000	$ 6,000
Personal Services Subtotal	3,384	6,000	6,000	6,000
Division Total	**$ 3,384**	**$ 6,000**	**$ 6,000**	**$ 6,000**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
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 - Tobacco Grant **032-5256-521**
Detail of Expenditures

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services:				
1020 Overtime	$ -	$ -	$ -	$ 3,225
Personal Services Subtotal	-	-	-	3,225
Division Total	**$ -**	**$ -**	**$ -**	**$ 3,225**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Services & Charges				
3020 Training/Seminars	$ 5,700	$ 5,330	$ 5,330	$ 5,330
Services & Charges Subtotal	5,700	5,330	5,330	5,330
Division Total	**$ 5,700**	**$ 5,330**	**$ 5,330**	**$ 5,330**

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

	Actual 2014-15	Budget 2015-16	0	Estimated 2015-16	Requested 2016-17
Supplies					
2003 Protective Clothing	$ 7,130	$ 7,130		$ 7,130	$ 5,700
Supplies Subtotal	7,130	7,130		7,130	5,700
Division Total	**$ 7,130**	**$ 7,130**		**$ 7,130**	**$ 5,700**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Supplies:				
2015 Other Supplies	$ -	$ 850	$ 850	$ 850
Supplies Subtotal	-	850	850	850
Division Total	**$ -**	**$ 850**	**$ 850**	**$ 850**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Supplies:				
2017 Specialized Supplies	$ -	$ 5,000	$ 5,000	$ 5,000
Supplies Subtotal	-	5,000	5,000	5,000
Division Total	**$ -**	**$ 5,000**	**$ 5,000**	**$ 5,000**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services				
1020 Overtime	$ -	$ 16,000	$ 16,000	$ 8,360
Personal Services Subtotal	-	16,000	16,000	8,360
Services & Charges:				
4019 Rental of Equipment	6,750	7,560	7,560	8,100
Services & Charges Subtotal	6,750	7,560	7,560	8,100
Division Total	**$ 6,750**	**$ 23,560**	**$ 23,560**	**$ 16,460**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services:					
1010	Regular Earnings	$ 43,776	$ -	$ -	$ 72,592
1020	Overtime	(4,019)	63,000	63,000	6,000
1060	FICA	3,977	-	-	5,553
1065	TMRS	8,595	-	-	11,470
1070	Workers Compensation	-	-	-	3,013
1080	Medical Insurance	6,454	-	-	10,422
Personal Services Subtotal		58,783	63,000	63,000	109,050
Supplies:					
2004	Gas & Oil	1,669	2,800	2,800	3,600
Supplies Subtotal		1,669	2,800	2,800	3,600
Services & Charges					
3020	Training/Seminars	3,904	4,000	4,000	4,000
4019	Rental of Equipment	7,425	8,100	8,100	8,100
Services & Charges Subtotal		11,329	12,100	12,100	12,100
Division Total		**$ 71,781**	**$ 77,900**	**$ 77,900**	**$ 124,750**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services:					
1020	Overtime	$ 14,698	$ 6,000	$ 6,000	$ 6,000
1060	FICA	(2,220)	-	-	
1065	TMRS	2,220	-	-	
Personal Services Subtotal		14,698	6,000	6,000	6,000
Division Total		**$ 14,698**	**$ 6,000**	**$ 6,000**	**$ 6,000**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services:				
1010 Regular Earnings	$ 42,087	$ 42,000	$ 42,000	$ 42,000
Personal Services Subtotal	42,087	42,000	42,000	42,000
Division Total	**$ 42,087**	**$ 42,000**	**$ 42,000**	**$ 42,000**

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

	Actual 2014-15	Budget 2015-16	0	Estimated 2015-16	Requested 2016-17
Services & Charges:					
5007 Other Professional Services	$ 3,429	$ 7,000		$ 7,000	$ 7,000
Services & Charges Subtotal	3,429	7,000		7,000	7,000
Division Total	**$ 3,429**	**$ 7,000**		**$ 7,000**	**$ 7,000**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Supplies:					
2007	Chemicals	$ 3,001	$ 2,000	$ 2,000	$ 3,000
2015	Other Supplies	472	10,000	10,000	10,000
Supplies Subtotal		3,473	12,000	12,000	13,000
Services & Charges:					
5007	Other Professional Services	-	15,000	15,000	30,000
Services & Charges Subtotal		-	15,000	15,000	30,000
Division Total		**$ 3,473**	**$ 27,000**	**$ 27,000**	**$ 43,000**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Capital Outlay				
8021 Machinery, Tools & Equipment	$ -	$ 44,000	$ 44,000	$ 20,000
Capital Outlay Subtotal	-	44,000	44,000	20,000
Division Total	**$ -**	**$ 44,000**	**$ 44,000**	**$ 20,000**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Capital Outlay					
8021	Machinery, Tools & Equipment	$ -	$ 105,068	$ 105,068	$ -
8050	Motor Vehicles	-	98,932	98,932	-
Capital Outlay Subtotal		-	204,000	204,000	-
Division Total		**$ -**	**$ 204,000**	**$ 204,000**	**$ -**

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Supplies:				
2017 Specialized Supplies	$ -	$ -	$ -	$ 18,820
Supplies Subtotal	-	-	-	18,820
Division Total	**$ -**	**$ -**	**$ -**	**$ 18,820**

City of La Porte, Texas
Grant Fund - Child Safety Funds (Police Department) **032-5256/58-521**
Detail of Expenditures

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services					
1020	Overtime	$ 8,781	$ 14,000	$ 14,000	$ 14,000
1060	FICA	672	1,072	1,072	1,072
1065	TMRS	1,494	2,469	2,469	2,469
Personal Services Subtotal		10,947	17,541	17,541	17,541
Supplies					
2015	Other Supplies	2,764	1,500	1,500	1,500
2017	Specialized Supplies	8,378	12,500	12,500	12,500
Supplies Subtotal		11,142	14,000	14,000	14,000
Services & Charges:					
3001	Memberships & Subscriptions	-	3,900	3,900	3,900
3020	Training & Seminars	724	15,500	15,500	9,500
4050	Computer Hardware	-	1,500	1,500	4,400
4055	Computer Software	-	400	400	2,800
Services & Charges Subtotal		724	21,300	21,300	20,600
Capital Outlay					
8023	Computer Equipment	-	24,012	24,012	-
Capital Outlay Subtotal		-	24,012	24,012	-
Division Total		**$ 22,813**	**$ 76,853**	**$ 76,853**	**$ 52,141**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services:					
1020	Overtime	$ 2,123	$ 9,450	$ 9,450	$ 9,450
1060	FICA	157	-	-	-
1065	TMRS	350	-	-	-
Personal Services Subtotal		2,630	9,450	9,450	9,450
Supplies					
2008	Educational	-	2,500	2,500	2,500
Supplies Subtotal		-	2,500	2,500	2,500
Services & Charges:					
5007	Other Professional Services	1,300	10,000	10,000	10,000
Services & Charges Subtotal		1,300	10,000	10,000	10,000
Division Total		**$ 3,930**	**$ 21,950**	**$ 21,950**	**$ 21,950**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Services & Charges:					
4080	Building Security	$ 12,311	$ 69,600	$ 69,600	$ 102,600
4081	Technology	11,222	47,720	47,720	28,650
4082	Judicial Efficiency	5,819	8,000	8,000	8,000
Services & Charges Subtotal		29,352	125,320	125,320	139,250
Division Total		**$ 29,352**	**$ 125,320**	**$ 125,320**	**$ 139,250**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Requested 2016-17
Personal Services:					
1010	Regular Earnings	$ 16,729	$ 20,400	$ 20,400	$ 17,000
1060	FICA	1,378	1,199	1,199	1,199
1065	Retirement	2,982	2,800	2,800	2,791
1067	PARS Retirement	67	87	87	87
Personal Services Subtotal		21,156	24,486	24,486	21,077
Supplies					
2002	Postage	24	-	-	-
Supplies Subtotal		24	-	-	-
Services & Charges:					
5007	Other Professional Services	26,799	26,000	26,000	26,401
6001	Uniform/Towel Cleaning	1,142	1,099	1,099	1,099
Services & Charges Subtotal		27,941	27,099	27,099	27,500
Division Total		**$ 49,121**	**$ 51,585**	**$ 51,585**	**$ 48,577**

CITY OF LA PORTE

TEXAS

City of La Porte
Street Maintenance Fund (033) Summary

Beginning Fund Balance 9/30/15		$ 1,498,247
Plus Estimated 15-16 Revenues		1,180,500
Less Estimated 15-16 Expenditures		1,996,596
Estimated Fund Balance 9/30/16		682,151
Plus 16-17 Revenues:		
Sales Tax	1,106,250	
Interest Income	2,500	
Total Revenues		1,108,750
Equals Total Resources		1,790,901
Less 16-17 Expenditures:		
Street Maintenance Projects	1,605,313	
Total Expenditures		1,605,313
Ending Fund Balance 9/30/17		$ 185,588

	Estimated 2015-16	Projected 2016-17
Revenues	$ 1,180,500	$ 1,108,750
Expenditures	1,996,596	1,605,313
Revenues over Expenditures	$ (816,096)	$ (496,563)

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	$ 1,244,655	$ 1,217,188	$ 1,175,000	$ 1,106,250
Charges for Services Subtotal		1,244,655	1,217,188	1,175,000	1,106,250
Interest:					
483.01-00	Interest Income	6,299	2,000	5,500	2,500
Interest Subtotal		6,299	2,000	5,500	2,500
Total Street Maintenance Sales Tax Fund Revenues		$ 1,250,954	$ 1,219,188	$ 1,180,500	$ 1,108,750

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

	Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Capital Outlay:				
8029 Paving / Street Repair	$ 981,973	$ 1,895,000	$ 1,996,596	$ 1,605,313
Capital Outlay Subtotal	981,973	1,895,000	1,996,596	1,605,313
Division Total	**$ 981,973**	**$ 1,895,000**	**$ 1,996,596**	**$ 1,605,313**

CITY OF LA PORTE

TEXAS

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

Beginning Fund Balance 9/30/15		$ 884,172
Plus Estimated 15-16 Revenues		1,177,200
Less Estimated 15-16 Expenditures		1,667,484
Estimated Fund Balance 9/30/16		393,888
Plus 16-17 Revenues:		
Sales Tax	1,106,250	
Interest Income	1,500	
Total Revenues		1,107,750
Equals Total Resources		1,501,638
Less 16-17 Expenditures:		
Fire Prevention	14,444	
Fire Suppression	771,252	
Emergency Medical Services	516,936	
Total Expenditures		1,302,632
Ending Fund Balance 9/30/17		$ 199,006

	Estimated 2015-16	Projected 2016-17
Revenues	$ 1,177,200	$ 1,107,750
Expenditures	1,667,484	1,302,632
Revenues over Expenditures	$ (490,284)	$ (194,882)

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
403.04-00	1/4 Cent Sales Tax	$ 1,233,330	$ 1,217,188	$ 1,175,000	$ 1,106,250
Charges for Services Subtotal		1,233,330	1,217,188	1,175,000	1,106,250
Interest:					
483.01-00	Interest Income	1,459	800	2,200	1,500
Interest Subtotal		1,459	800	2,200	1,500
Total Street Maintenance Sales Tax Fund Revenues		$ 1,234,789	$ 1,217,988	$ 1,177,200	$ 1,107,750

Emergency Services District Fund
Fiscal Year 2016-17

Emergency Services District - 1/4 Cent Sales Tax

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 99,549	$ 100,601	$ 99,695	$ 103,139	2.52%
Supplies	243,593	113,450	127,058	101,600	-10.45%
Services & Charges	506,021	704,307	679,807	734,893	4.34%
Capital Outlay	102,443	528,429	760,924	363,000	-31.31%
Division Total	$ 951,606	$ 1,446,787	$ 1,667,484	$ 1,302,632	-9.96%

Personnel Position Roster

	Approved 2014-15	Approved 2015-16	Approved 2016-17
Training Safety Officer	1.00	1.00	1.00
Total	1.00	1.00	1.00

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Supplies:					
2003	Protective Clothing	$ 895	$ 2,000	$ 2,000	$ 2,500
2090	Machinery/Tools/Equipment	-	-	-	-
Supplies Subtotal		895	2,000	2,000	2,500
Services & Charges:					
3020	Training/Seminars	1,608	5,200	2,000	5,200
4020	Motor Pool: Lease Fees	5,271	9,876	9,876	6,744
5001	Accounting	5,000	-	-	-
Services & Charges Subtotal		11,879	15,076	11,876	11,944
Division Total		**$ 12,774**	**$ 17,076**	**$ 13,876**	**$ 14,444**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 71,070	$ 72,068	$ 71,312	$ 74,389
1035	Longevity	580	628	628	648
1044	Cleaning Allowance	241	241	238	241
1060	FICA	5,355	5,434	5,402	5,611
1065	Retirement	11,845	11,772	11,657	11,792
1080	Insurance - Medical	10,422	10,422	10,422	10,422
1081	Insurance - Life	36	36	36	36
Personal Services Subtotal		99,549	100,601	99,695	103,139
Supplies:					
2003	Protective Clothing	36,503	50,250	48,000	47,350
2007	Chemical	3,051	5,000	4,100	5,000
2009	Medical	6,211	7,400	5,000	7,400
2019	Training Field Supplies	105,633	16,500	15,000	7,250
2090	Machinery/Tools/Equipment	31,855	12,300	12,000	12,100
2091	Office Furniture / Equipment	1,175	-	14,171	-
Supplies Subtotal		184,428	91,450	98,271	79,100
Services & Charges:					
3020	Training/Seminars	24,967	27,500	25,000	27,900
4001	Office Equipment	-	-	255	-
4002	Machinery/Tools/Equipment	31,505	55,417	50,000	48,800
4003	Radios/Base Stations	34	-	-	-
4020	Motor Pool Lease Fees	299,283	396,428	396,428	431,148
4055	Computer Software	-	7,500	-	-
5001	Accounting	-	5,000	5,000	5,000
9997	Request for Special Programs	-	1,138	-	1,165
Services & Charges Subtotal		355,789	492,983	476,683	514,013
Capital Outlay:					
8021	Mach / Tools & Equipment	33,743	396,000	635,785	75,000
Capital Outlay Subtotal		33,743	396,000	635,785	75,000
Division Total		**$ 673,509**	**$ 1,081,034**	**$ 1,310,434**	**$ 771,252**

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Supplies:					
2003	Protective Clothing	$ 17,182	$ 20,000	$ 20,000	$ 20,000
2050	Safety	37,102	-	-	-
2090	Machinery/Tools/Equipment	-	-	6,787	-
2091	Office Furniture/Equipment	986	-	-	-
2093	Computer Equipment	3,000	-	-	-
Supplies Subtotal		58,270	20,000	26,787	20,000
Services & Charges:					
3020	Training/Seminars	15,692	15,380	15,380	15,380
4002	Machinery/Tools/Equipment	21,120	33,438	28,438	29,600
4011	Building	6,300	-	-	-
4020	Motor Pool: Lease Fees	95,241	147,430	147,430	163,956
Services & Charges Subtotal		138,353	196,248	191,248	208,936
Capital Outlay:					
8021	Mach/Tools & Equip	68,700	132,429	125,139	88,000
8050	Motor Vehicles	-	-	-	200,000
Capital Outlay Subtotal		68,700	132,429	125,139	288,000
Division Total		**$ 265,323**	**$ 348,677**	**$ 343,174**	**$ 516,936**

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

Beginning Fund Balance 9/30/15		$ 997,841
Plus Estimated 15-16 Revenues		637,500
Less Estimated 15-16 Operating Expenditures	776,571	
Reserve for Mainstreet	25,632	
Total Expenditures & Commitments		802,203
Estimated Fund Balance 9/30/16		833,138
Plus 16-17 Revenues:		
Occupancy Tax	650,000	
Interest Income	1,500	
Total Revenue		651,500
Equals Total Resources		1,484,638
Less 16-17 Expenditures:		
Hotel / Motel Operations	836,241	
Total Expenditures		836,241
Ending Fund Balance 9/30/17		$ 648,397

	Estimated 2015-16	Projected 2016-17
Revenues	$ 637,500	$ 651,500
Expenditures & Commitments	802,203	836,241
Revenues over Expenditures	$ (164,703)	$ (184,741)

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

Object	Description	Actual 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
405.03-00	Occupancy Taxes	$ 701,619	$ 650,000	$ 635,000	$ 650,000
Charges for Services Subtotal		701,619	650,000	635,000	650,000
Miscellaneous:					
410.01-00	Miscellaneous Revenue	9,225	-	-	-
Miscellaneous Subtotal		9,225	-	-	-
Administrative Transfers:					
480.01-01	Transfer from General Fund	2,550	-	-	-
Administrative Transfers Subtotal		2,550	-	-	-
Interest:					
483.01-00	Interest Income	3,467	1,500	2,500	1,500
Interest Subtotal		3,467	1,500	2,500	1,500
Total Hotel/Motel Tax Fund Revenues		$ 716,861	$ 651,500	$ 637,500	$ 651,500

Hotel/Motel Fund
Fiscal Year 2016-17

Hotel / Motel Operations

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 158,898	$ 159,067	$ 162,468	$ 156,972	-1.32%
Supplies	16,723	25,150	25,185	46,500	84.89%
Services & Charges	610,291	606,479	588,918	632,769	4.33%
Division Total	$ 785,912	$ 790,696	$ 776,571	$ 836,241	5.76%

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 2014-15	Approved 2015-16	Approved 2016-17
Economic Development Coordinator	0.25	0.25	0.25
Marketing Specialist	0.75	0.80	0.75
Secretary IV	0.25	0.25	0.25
Total	1.25	1.30	1.25

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 63,695	$ 84,465	$ 83,047	$ 83,159
1020	Overtime	53,789	33,300	33,300	33,300
1035	Longevity	132	132	66	147
1060	FICA	8,748	8,986	9,571	8,757
1065	Retirement	19,459	19,135	23,412	18,560
1080	Insurance - Medical	13,028	13,028	13,028	13,028
1081	Insurance - Life	47	21	44	21
Personal Services Subtotal		158,898	159,067	162,468	156,972
Supplies:					
2001	Office Supplies	-	200	200	250
2002	Postage	23	50	50	50
2015	Other Supplies	1,035	900	935	1,200
2075	Tourism Development	10,223	24,000	24,000	45,000
2076	City Maps	2,388	-	-	-
2090	Machinery/Tools/Equipment	3,054	-	-	0
Supplies Subtotal		16,723	25,150	25,185	46,500
Services & Charges:					
3001	Memberships & Subscriptions	1,940	1,425	1,489	2,000
3020	Training/Seminars	5,075	3,000	3,000	3,500
4001	Office Equipment	150	-	-	-
4055	Computer Software	600	1,400	1,400	1,400
4060	Technology Lease Fees	567	729	729	426
5001	Accounting	4,275	5,800	5,800	5,800
5007	Other Professional Service	45,000	-	-	-
6005	Advertising	64,261	45,000	45,000	55,000
6015	Community Festivals	106,844	84,000	84,000	90,000
6016	Chamber of Commerce	123,800	142,625	125,000	125,000
6030	Heritage Society - Joint Venture	14,159	15,000	15,000	15,000
9997	Request for Special Programs	11,120	250,000	250,000	277,143
9001	Admn Trans to Fund 001	57,500	57,500	57,500	57,500
9015	Admn Trans to Fund 015	175,000	-	-	-
Services & Charges Subtotal		610,291	606,479	588,918	632,769
Division Total		**$ 785,912**	**$ 790,696**	**$ 776,571**	**$ 836,241**

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

Beginning Fund Balance 9/30/15		$ 4,516,912
Plus Estimated 15-16 Revenues		2,360,000
Less 15-16 Expenditures and Commitments		
Debt Payments	680,668	
Economic Development Operations	771,276	
Total Expenditures		1,451,944
Estimated Fund Balance 9/30/16		5,424,968
Plus 16-17 Revenues:		
1/2 Cent Sales Tax	2,212,500	
Interest Income	8,500	
Total Revenues		2,221,000
Equals Total Resources		7,645,968
Less 16-17 Expenditures:		
Economic Development Operations	605,734	
Debt Service Transfer *	685,247	
Transfer to General CIP Fund -		
Restroom/Pavilion at Five Points	400,000	
Parking Spaces at Pecan Park	350,000	
Fencing at Golf Course	250,000	
Fencing on Spencer Highway	340,200	
Total Expenditures		2,631,181
Ending Fund Balance 9/30/17		$ 5,014,787

	Estimated 2015-16	Projected 2016-17
Revenues	$ 2,360,000	$ 2,221,000
Expenditures & Commitments	1,451,944	2,631,181
Revenues over Expenditures	$ 908,056	$ (410,181)

**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 2014-15	Budget 2015-16	Revised 2015-16	Projected 2016-17
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	$ 2,489,310	$ 2,434,375	$ 2,350,000	$ 2,212,500
Charges for Services Subtotal		2,489,310	2,434,375	2,350,000	2,212,500
Administrative Transfers:					
480.01-01	Transfer from General Fund	-	-	-	-
480.01-15	Transfer from Fund 015	175,000	-	-	-
Administrative Transfers Subtotal		175,000	-	-	-
Interest:					
483.01-00	Interest Income	10,130	4,500	10,000	8,500
Interest Subtotal		10,130	4,500	10,000	8,500
Total La Porte Development Corp Fund Revenues		$ 2,674,440	$ 2,438,875	$ 2,360,000	$ 2,221,000

Economic Development Corporation
Fiscal Year 2016-17

Expenditure Summary

	Actual 2014-15	*Budget 2015-16*	*Estimated 2015-16*	*Adopted 2016-17*	*Percent Change*
Personal Services	$ 104,580	$ 102,045	$ 100,405	$ 100,182	-1.83%
Supplies	1,589	3,200	2,700	2,200	-31.25%
Services & Charges	1,337,246	1,056,898	1,348,839	2,528,799	139.27%
Division Total	$1,443,415	$1,162,143	$1,451,944	$2,631,181	126.41%

Scope of Services Summary

The Economic Development Division works with the Economic Development Corporation Board to establish direction and polices 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, quality of life,recreation, and/or primary job creation. Past activities have included the re-nourishment of Sylvan Beach, the ball fields at Pecan Park, the Community Library, construction of Canada Road, Construction of Bay Area Blvd., the Sports Complex, and infrastructure improvements on Main Street.

In the upcoming FY 2015-16 we will continue to draw upon the $250,000 that has been either rolled over from the past fiscal year or budgeted this year for enhancement grants for qualifying business City. 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, assisting new and existing businesses through the planning and zoning processes.

Personnel Position Roster

	Approved 2014-15	Approved 2015-16	Approved 2016-17
Economic Development Coordinator	0.50	0.75	0.75
Secretary IV	0.25	0.25	0.25
Total	0.75	1.00	1.00

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

		Actual 2014-15	Budget 2015-16	Estimated 2015-16	Adopted 2016-17
Personal Services:					
1010	Regular Earnings	$ 75,827	$ 73,008	$ 71,877	$ 72,689
1035	Longevity	129	66	132	180
1060	FICA	5,666	5,442	5,359	5,385
1065	Retirement	12,506	11,886	11,632	11,485
1080	Insurance - Medical	10,423	10,423	10,423	10,423
1081	Insurance - Life	29	20	32	20
1090	Other Benefits	-	1,200	950	-
Personal Services Subtotal		104,580	102,045	100,405	100,182
Supplies:					
2001	Office Supplies	79	200	200	200
2002	Postage	140	2,000	1,000	1,000
2015	Other Supplies	1,370	1,000	1,500	1,000
Supplies Subtotal		1,589	3,200	2,700	2,200
Services & Charges:					
3001	Memberships & Subscriptions	44,666	44,500	44,500	43,500
3020	Training/Seminars	8,556	13,500	6,441	4,500
5001	Accounting	5,000	5,000	5,000	5,000
5003	Legal	9,904	10,000	10,000	10,000
5007	Other Professional Services	6,305	28,000	28,000	36,500
6002	Printing & Reproduction	498	3,000	500	500
6005	Advertising	45,715	50,000	50,000	25,000
6040	Trade Shows	8,828	11,000	2,500	8,000
9997	Special Programs	123,957	103,561	413,561	370,352
9004	Adm Transfer to Fund 004	1,083,817	680,668	680,668	685,247
9015	Adm Transfer to Fund 015	-	107,669	107,669	1,340,200
Services & Charges Subtotal		1,337,246	1,056,898	1,348,839	2,528,799
Division Total		**$ 1,443,415**	**$ 1,162,143**	**$ 1,451,944**	**$ 2,631,181**

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

Beginning Fund Balance 9/30/15		$ 544,650
Plus Estimated 15-16 Revenues		4,941,766
Less 15-16 Expenditures and Commitments		4,864,722
Estimated Fund Balance 9/30/16		621,694
Plus 16-17 Revenues:		
Property Tax Revenue	2,825,720	
Interest Earnings	300	
Developer Advances	3,901,778	
Total Revenues		6,727,798
Equals Total Resources		7,349,492
Less 16-17 Expenditures and Commitments		
Maintenance & Operations	41,100	
City Administration	99,065	
Educational Facilities	697,161	
TIRZ Developer Projects	5,472,498	
Total Expenditures		6,309,824
Ending Fund Balance 9/30/17		$ 1,039,668

	Estimated 2015-16	Projected 2016-17
Revenues	$ 4,941,766	$ 6,727,798
Expenditures & Commitments	4,864,722	6,309,824
Revenues over Expenditures	$ 77,044	$ 417,974

In May 2007, funds were transferred to the La Porte Redevelopment Authority.

CITY OF LA PORTE

TEXAS

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

Beginning Fund Balance 9/30/15		$ 1,916,609
Plus Estimated 15-16 Revenues		
Transfer from General Fund	1,500,000	
Transfer from Hotel/Motel Fund	62,807	
Transfer from 4B Fund	107,669	
Interest Income	6,000	
Total Revenues		1,676,476
Less Estimated 15-16 Expenditures and Commitments		
Project Costs	2,556,548	
Total Expenditures and Commitments		2,556,548
Estimated Fund Balance 9/30/16		1,036,537
Plus 16-17 Revenues:		
Transfer from General Fund	1,350,000	
Transfer from EDC Fund	1,340,200	
TIRZ Reimbursement	250,000	
Interest Income	5,000	
Total Revenues		2,945,200
Equals Total Resources		3,981,737
Less 16-17 Expenditures:		
Project Costs	3,669,150	
Contingency	100,000	
Total Expenditures		3,769,150
Ending Fund Balance 9/30/17		$ 212,587

	Estimated 2015-16	Projected 2016-17
Revenues	$ 1,676,476	$ 2,945,200
Expenditures & Commitments	2,556,548	3,769,150
Revenues over Expenditures	$ (880,072)	$ (823,950)

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.

Fiscal Year 2016-17 Proposed Capital Improvement Program

Fund 015: General Fund CIP

Demolition of former Texas Parks and Wildlife Building
$40,700

This project includes complete demolition of the former Texas parks and Wildlife building, located at the corner of Main Street and S. Broadway. The building roof is at a point where it cannot be patched anymore to repair roof leaks. The cost to repair the roof and all damage inside the building exceeds the cost to demolish the building and prepare the site for a new facility (a new restroom and pavilion). Funding includes cost for asbestos abatement, building demolition, and concrete removal. This project was previewed by the Council at the Pre-Budget Retreat in April 2016.

Future Operating Impact: None.

Glen Meadows Park Shade Structure
$22,150

This project includes installation of a new 30' x 30' fabric shade structure on a cement pad, plus picnic tables (1 of which is wheelchair accessible), two garbage cans, and one grill to the location. This project was previewed by the Council at the Pre-Budget Retreat in April 2016.

Future Operating Impact: Minimal impact to the budget. The life of the shade structure and support poles is 10 years.

Original City Hall Renovations
$29,100

This project includes renovation of the flooring, lighting, and painting for the Original City Hall Building, located at 111 S. 2nd Street. This building has been recently utilized as a meeting place for small town hall meetings, as well as a staff and entertainment area during special events. These smaller renovations will make a big difference in the appearance and utilization of the facility. This project was previewed by the Council at the Pre-Budget Retreat in April 2016.

Future Operating Impact: Minimal impact to the budget.

City Hall Renovations
$70,000

In March 2013, a security assessment was completed by the La Porte Police Department at City Hall. At that time, $20,000 was originally budgeted to address some of the security deficiencies that were identified by the assessment. Initial plans were to secure and relocate the Inspections customer service counter to the front lobby. After engaging an architect to provide plans for this relocation, it became clear that additional changes were necessary. The project scope allows the City to enhance the customer service experience by consolidating all customer related services in the front lobby, allows staff to be more secure, and provides for relocation of staff that are currently working in remote City facilities. The additional funding requested for the FY17 budget will be added to those that have been previously allocated and the City's General Fund contingency account.

Future Operating Impact: None. The building footprint remains unchanged.

Parking Lot Resurfacing at Lomax Park
$120,000

This project includes complete resurfacing of the parking area located on the east side of the arena (approximately 58,000 square feet). The current condition of the lot is in very poor shape.

Future Operating Impact: Minimal.

Park Replacement
$100,000

This project will fund the replacement of playground equipment at Tom Brown Park and Lomax Park.

Future Operating Impact: None.

Restroom/Pavilion at Five Points
$400,000

This project will fund the installation of a covered, open-air outdoor pavilion and a restroom facility. The restroom facility will serve the park during smaller recurring events such as Movie in the Park and Sip and Stroll (larger events will supplement the restrooms available with portable units). The pavilion will serve as an additional community amenity that can be used for rentals and also can be used by the City for additional outdoor programming. This project is funded by the La Porte Development Corporation.

Future Operating Impact: The pavilion will have both electrical and water/sewer service that will incur monthly recurring charges. However, the anticipated utilization is not expected to be much more than what is currently being utilized at this site today.

Parking Spaces at Pecan Park
$350,000

This project includes the installation of 123 additional parking spaces at Pecan Park. Parking has consistently been an issue that the City has heard related to the utilization of Pecan Park. The proposed spaces will be located as both infill spaces and in locations that were currently underutilized. This project was funded by the La Porte Development Corporation.

Future Operating Impact: Minimal.

Police Department HVAC Replacement
$150,000

This project funds the replacement of the HVAC system at the Police Department building. While the facility itself is not very old, the HVAC unit has consistently been unreliable and outages are increasing in frequency. This has presented a very critical issue, as many of the City's essential technology infrastructure is housed at this location. Continued outages can not only severely disrupt needed Police and dispatch services, but they put over $500,000 in IT equipment at risk of overheating. The design of the project to refresh the City's network infrastructure is predicated on having a building HVAC system that is reliable, as all venting for the IT NOC (network operation center) vents to the building plenum.

Future Operating Impact: The new design should improve uptime and reliability for the building. Potential savings related to improved efficiency are unknown until there is enough time to gauge actual utilization.

Golf Maintenance Building Improvements
$27,000

This project will fund the replacement of the maintenance barn walls/roof and replacement of base plates/doors. The proposed components for replacement are approximately 25 years old. The total cost of the project is $45,000. However, savings from the FY16 project to re-skin the cart barn yielded substantial savings, which will be incorporated into the Maintenance Barn project.

Future Operating Impact: None.

Fairmont Parkway Signalization Project
$1,500,000

This project includes the City's share of a joint effort with Harris County to completely re-design and re-configure the traffic signals along Fairmont Parkway. The limits of the project are 7th Street to the western City limits along Fairmont Parkway. The signals will be replaced, re-programmed, and some intersections will be re-configured to allow for better traffic flow today and in the future once Fairmont Parkway is widened. The total project budget is $5.5 million.

Future Operating Impact: None. All signals are owned and operated by Harris County.

Contingency
$100,000

This amount is provided to ensure adequate funds in the event that project bids come in higher than expected or if there are necessary projects that are unforeseen at the time of budget adoption.

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

Beginning Fund Balance 9/30/15		$ 2,270,449
Plus Estimated 15-16 Revenues		146,500
Less Estimated 15-16 Expenditures and Commitments		2,048,348
Estimated Fund Balance 9/30/16		368,601
Plus 16-17 Revenues:		
Transfer/Loan from General Fund	2,000,000	
Water Front Foot Fees	50,000	
Sewer Front Fees	70,000	
Interest Income	3,000	
Total Revenues		2,123,000
Equals Total Resources		2,491,601
Less 16-17 Expenditures:		
Project Costs	1,000,000	
Contingency	40,000	
Total Expenses		1,040,000
Ending Fund Balance 9/30/17		$ 1,451,601

	Estimated 2015-16	Projected 2016-17
Revenues	$ 146,500	$ 2,123,000
Expenditures & Commitments	2,048,348	1,040,000
Revenues over Expenditures	$ (1,901,848)	$ 1,083,000

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

Bayshore Park Subdivision (Seabreeze and Park Streets) water and sewer relocation
$250,000

This project includes relocation of the water and sewer lines from the rear alleys to the front. The current utilities are steel pipe and are inaccessible for maintenance purposes.

Future Operating Impact:

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.

Return Activated Sludge Pump Replacement
$50,000

This project includes replacement of the return activated sludge pump at the Waste Water Treatment Plant. The existing pumps are approximately 14 years old and they pump heavy grit and sludge at the plant. This is a planned two-year replacement, with one pump being replaced in FY17 and the second one in FY18.

Future Operating Impact: None.

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

Commercial Water Meter Replacement
$50,000

This project funds the replacement of commercial water meters.

Future Operating Impact: Maintains revenue collection

Clarifier Drive Replacement
$100,000

This is the final year of replacement for the Waste Water Treatment Plant's four clarifier drives. These drives rotate the "arms" that rake the settled activated sludge into the center of the clarifier cone to return or waste. The existing drives are end of life.

Future Operating Impact: None

Design S. Broadway Sanitary Sewer Replacement
$60,000

This project funds the replacement of approximately 1,000 feet of sanitary sewer line starting at McCabe Road and heading north that has become exposed over time. The new design will lower the line to maintain adequate clearance underground. Once design has been completed, staff will request the construction budget in the FY18 budget.

Future Operating Impact: None.

Digester Aeration Piping Replacement
$135,000

This project includes replacement of the piping from the digester to eliminate potential backflow of sludge into the blowers at the Waste Water Treatment Plant.

Future Operating Impact: Reduce potential costly repairs and downtime if sludge backflows into blowers.

Contingency
$40,000

This amount is provided to ensure adequate funds in the event that project bids come in higher than expected or if there are necessary projects that are unforeseen at the time of budget adoption.

City of La Porte
Airport Fund (010) Summary

Working Capital 9/30/15		$ 363,636
Plus Estimated 15-16 Revenues		61,000
Less Estimated 15-16 Expenses		64,398
Equals Estimated Working Capital 9/30/16		360,238
Plus 16-17 Revenues:		
Charges for Services	60,000	
Interest Income	1,000	
Total Revenues		61,000
Equals Total Resources		421,238
Less 16-17 Expenses:		
Airport Operations	106,773	
Airport CIP	80,000	
Total Expenses		186,773
Equals Estimated Working Capital 9/30/17		$ 234,465

	Estimated 2015-16	Projected 2016-17
Revenues	$ 61,000	$ 61,000
Expenses & Commitments	64,398	186,773
Revenues over Expenses	$ (3,398)	$ (125,773)

Targeted working capital - 60 to 90 days
Estimated working capital - 370 days
Goal: $51,602
1 Day = $573

Fund 010: Airport Fund

AWOS IV
$50,000

This project includes installation of an Automated Weather Observing System (AWOS) at the La Porte Airport. Currently, the airport does not have an AWOS and the Field Based Operators have requested that the City consider installing one. The AWOS provides real-time weather information to pilots. The AWOS IV would provide basic weather information such as barometric pressure, wind speed, wind gusts and also very specific information like thunderstorm detection, precipitation, and sky conditions. The total cost of the project is estimated at $200,000. However, the project is grant funded and the City's share of the project is 25%. The remainder of this funding is located in Fund 032.

Runway, Taxi, Tie Down Rehabilitation Design
$30,000

This project includes design for the rehabilitation of the Airport runways, taxiways, and tie downs. The condition of the runways is fair. However, with pro-active maintenance, the extremely high cost to completely pull out existing material and replace can be avoided. The total project budget is $300,000. However, the project is grant funded and the City's share is 10%. The remainder of the funding is located in Fund 032.

Future Operating Impact: Completing rehabilitation in the next few years will help the City avoid a very costly complete reconstruction of the runways, taxiways, etc in the future.

City of La Porte
Sewer Rehabilitation Fund (018) Summary

Beginning Fund Balance 9/30/15		$ 182,758
Plus Estimated 15-16 Revenues		301,000
Less Estimated 15-16 Expenditures and Commitments		350,000
Estimated Fund Balance 9/30/16		133,758
Plus 16-17 Revenues:		
Transfer from Utility Fund	300,000	
Interest Income	1,000	
Total Revenues		301,000
Equals Total Resources		434,758
Less 16-17 Expenditures:		
Project Costs	350,000	
Total Expenditures		350,000
Ending Fund Balance 9/30/17		$ 84,758

	Estimated 2015-16	Projected 2016-17
Revenues	$ 301,000	$ 301,000
Expenditures & Commitments	350,000	350,000
Revenues over Expenditures	$ (49,000)	$ (49,000)

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: Sewer Rehabilitation CIP

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

Beginning Fund Balance 9/30/15		$ 758,015
Plus Estimated 15-16 Revenues		272,200
Less Estimated 15-16 Expenditures and Commitments		583,493
Estimated Fund Balance 9/30/16		446,722
Plus 16-17 Revenues:		
Drainage Fees	270,000	
Interest Income	2,000	
Total Revenues		272,000
Equals Total Resources		718,722
Less 16-17 Expenditures:		
Drainage Improvements	365,000	
Total Expenditures		365,000
Ending Fund Balance 9/30/17		$ 353,722

	Estimated 2015-16	Projected 2016-17
Revenues	$ 272,200	$ 272,000
Expenditures & Commitments	583,493	365,000
Revenues over Expenditures	$ (311,293)	$ (93,000)

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

Fund 019: Drainage Fund

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.

Drainage Study at the Airport
$15,000

This project funds the completion of a drainage study at the La Porte Airport. Drainage was one of the primary concerns expressed at the SWOT meetings for the Airport Study. The total project budget for the study is $150,000. However, the project is grant funded and the City's share is 10%. The remainder of the funding is located in Fund 032.

Future Operating Impact: None.

Browning and Golden Drainage Improvements
$330,000

This project includes installation of drainage improvements in this Lomax neighborhood. The area has experienced repetitive losses and these improvements will help alleviate structure and street flooding in the neighborhood.

Future Operating Impact: None.

City of La Porte
Street Maintenance Fund (033) Summary

Beginning Fund Balance 9/30/15		$ 1,498,247
Plus Estimated 15-16 Revenues		1,180,500
Less Estimated 15-16 Expenditures		1,996,596
Estimated Fund Balance 9/30/16		682,151
Plus 16-17 Revenues:		
Sales Tax	1,106,250	
Interest Income	2,500	
Total Revenues		1,108,750
Equals Total Resources		1,790,901
Less 16-17 Expenditures:		
Street Maintenance Projects	1,605,313	
Total Expenditures		1,605,313
Ending Fund Balance 9/30/17		$ 185,588

	Estimated 2015-16	Projected 2016-17
Revenues	$ 1,180,500	$ 1,108,750
Expenditures	1,996,596	1,605,313
Revenues over Expenditures	$ (816,096)	$ (496,563)

Fund 033: Street CIP Fund

Street Inspection Rating Update
$28,000

This project will fund an update to the street condition rating assessment that was completed in 2012-13.

Future Operating Impact: None.

Handicap Ramp and Sidewalk Replacement
$300,000

This project will fund the replacement of sidewalks and installation of handicap ramps throughout the City. This funding has been increased from previous years to allow the City to address more areas of need per year.

Future Operating Impact: Minimal

Asphalt Street Surfacing
$700,000

This project funds the annual program to resurface streets throughout the City with asphalt.

Future Operating Impact: Minimal

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)
$40,000

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

Future Operating Impact: None.

Street repair Material (in-house)
$50,000

This project funds the purchase of materials for repairs that are completed by in-house street crews.

Future Operating Impact: none.

Pinebluff Subdivision Improvements
$207,313

This project includes pavement replacement and drainage improvements for the subdivision. The total project budget is $2,000,000 with supplemental funding included in Fund 051 in the amount of $1,792,687

Future Operating Impact: None.

Streets / Drainage Contingency
$80,000

This line item has been placed in the budget to accommodate unforeseen costs associated with street and drainage projects and issues.

City of La Porte
2015 Certificates of Obligation Bond Fund (51) Summary

Beginning Fund Balance 9/30/15		$ 8,000,000
Plus 15-16 Revenues:		
Bond Proceeds	-	
Total Revenues		-
Less 15-16 Expenditures and Commitments		
Projects	4,772,313	
Total Expenditures & Commitments		4,772,313
Estimated Fund Balance 9/30/16		3,227,687
Plus 16-17 Revenues:		
Interest Income	-	
		-
Equals Total Resources		3,227,687
Less 16-17 Expenditures and Commitments		
New Projects	3,227,687	
Total Expenditures		3,227,687
Ending Fund Balance 9/30/17		$ -

	Estimated 2015-16	Projected 2016-17
Revenues	$ -	$ -
Expenditures & Commitments	4,772,313	3,227,687
Revenues over Expenditures	$ (4,772,313)	$ (3,227,687)

Fund 051: Infrastructure Bond Fund

Pinebluff Subdivision Improvements
$1,792,687

This project includes pavement replacement and drainage improvements for the subdivision. The total project budget is $2,000,000 with supplemental funding included in Fund 033 in the amount of $207,313.

Future Operating Impact: None.

Coupland Drive Improvements
$1,110,000

This project includes funding to replace pavement and install drainage improvement along Coupland Drive.

Future Operating Impact: None.

Design for Drainage Improvements (6th Street/N Madison and W. Main)
$150,000

Currently, the drainage structures serving this area are approximately 60 years old. This project will fund a preliminary engineering report for future improvements to enhance drainage.

Future Operating Impact: None.

Design Somerton Improvements
$150,000

This project funds design services for the future replacement of water line and street improvement on Somerton from Bandridge to Spencer Highway. Once design is completed, staff will include the construction budget in the FY18 CIP for council consideration.

Future Operating Impact: None.

Contingency
$25,000
This amount is provided to ensure adequate funds in the event that project bids come in higher than expected or if there are necessary projects that are unforeseen at the time of budget adoption.

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

Beginning Fund Balance 9/30/15		$ 3,160,751
Plus Estimated 15-16 Revenues		4,299,455
Less Estimated 15-16 Expenditures		4,278,023
Estimated Fund Balance 9/30/16		3,182,183
Plus 16-17 Revenues:		
General Property Taxes - Current	2,900,000	
General Property Taxes - Delinquent	32,500	
Transfer from Utility Fund	252,048	
Transfer from Section 4B	685,247	
Interest Income	3,000	
Total Revenues		3,872,795
Equals Total Resources		7,054,978
Less 16-17 Expenditures:		
2005 General Obligation Bonds	408,250	
2005 Certificates of Obligation	91,856	
2006 General Obligation Bonds	322,875	
2006 Certificates of Obligation	74,305	
2010 General Obligation Refunding Bonds	518,138	
2010 Certificates of Obligation	548,369	
2012 GO Refunding Bonds	340,100	
2014 GO Refunding Bonds	631,400	
2015 Certificates of Obligation	544,263	
2016 General Obligation Refunding Bonds	434,150	
Total Expenditures		3,913,706
Ending Fund Balance 9/30/17		$ 3,141,272

	Estimated 2015-16	Projected 2016-17
Revenues	$ 4,299,455	$ 3,872,795
Expenditures	4,278,023	3,913,706
Revenues over Expenditures	$ 21,432	$ (40,911)

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

Beginning Fund Balance 9/30/15		$ 291,157
Plus Estimated 15-16 Revenues		381
Less Estimated 15-16 Expenditures		267,409
Estimated Fund Balance 9/30/16		24,129
Plus 16-17 Revenues:		
Interest Income	-	
Total Revenues		-
Equals Total Resources		24,129
Less 16-17 Expenditures:		
2006 Private Placement Bonds	-	
Total Expenditures		-
Ending Fund Balance 9/30/17		$ 24,129

	Estimated 2015-16	Projected 2016-17
Revenues	$ 381	$ -
Expenditures	267,409	-
Revenues over Expenditures	$ (267,028)	$ -

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

Beginning Fund Balance 9/30/15		$ -
Plus Estimated 15-16 Revenues		-
Less Estimated 15-16 Expenditures		692,850
Estimated Fund Balance 9/30/16		(692,850)
Plus 16-17 Revenues:		
Billings to Cities	-	
Total Revenues		-
Equals Total Resources		(692,850)
Less 16-17 Expenditures:		
2010 Refunding Bonds	326,400	
Total Expenditures		326,400
Ending Fund Balance 9/30/17		$ (1,019,250)

	Estimated 2015-16	Projected 2016-17
Revenues	$ -	$ -
Expenditures	692,850	326,400
Utilization of LPAWA Fund Balance	692,850	326,400
Revenues over Expenditures	$ -	$ -

CITY OF LA PORTE

TEXAS

Long Range Service Plan

For the

General Debt Service Fund

Utility Debt Service Fund

and the

La Porte Area Water Authority Debt Service Fund

Prepared July 24, 2016

City of La Porte, Texas

Corby Alexander
City Manager

Michael Dolby
Director of Finance

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Utility Debt Service Fund

Long Range Forecast

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Long Range Forecast
2010 Contract Revenue Refunding Bonds

Note to the Reader

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

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

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

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

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

Year	General	Utility	Authority	Total
2016-17	3,913,706	-	326,400	4,240,106
2017-18	3,913,104	-	-	3,913,104
2018-19	4,120,863	-	-	4,120,863
2019-20	4,044,507	-	-	4,044,507
2020-21	3,778,057	-	-	3,778,057
2021-22	3,770,044	-	-	3,770,044
2022-23	3,759,776	-	-	3,759,776
2023-24	3,748,479	-	-	3,748,479

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

Year	General	Utility	Authority	Total
2016-17	3,913,706	-	326,400	4,240,106
2017-18	3,913,104	-	-	3,913,104
2018-19	4,120,863	-	-	4,120,863
2019-20	4,044,507	-	-	4,044,507
2020-21	3,778,057	-	-	3,778,057
2021-22	3,770,044	-	-	3,770,044
2022-23	3,759,776	-	-	3,759,776
2023-24	3,748,479	-	-	3,748,479

CITY OF LA PORTE

TEXAS

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		3,028,282,747
Times debt limit factor ($2.50 per $100)		.025
Equals debt limit		75,707,069
Less amount applicable to debt limit	22,815,000	
Plus funds accumulated for servicing of debt	3,182,183	
Equals remaining legal debt margin		56,074,252

This means the City could issue up to $56,074,252 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:

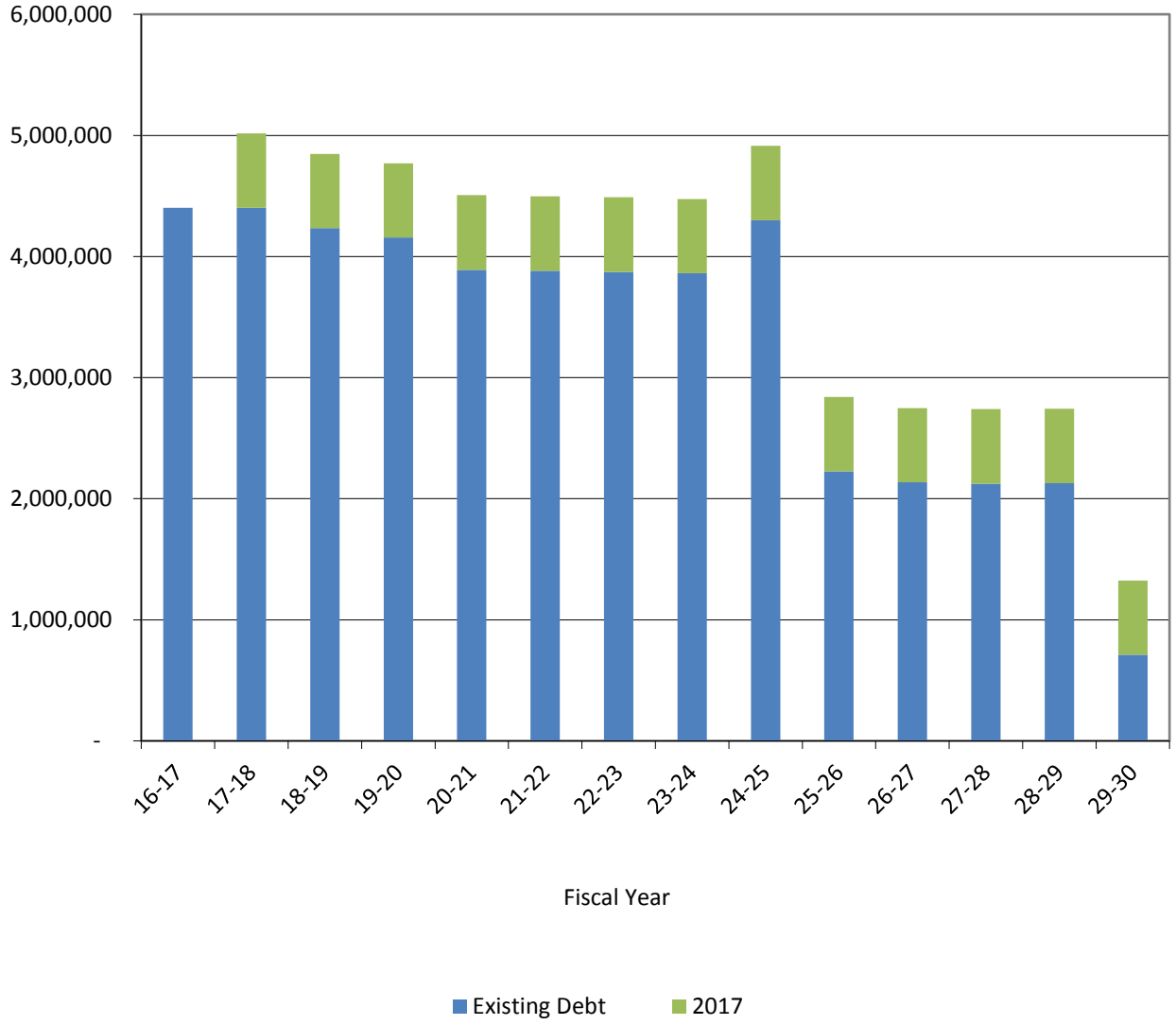
Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
2007	16,930,000	34,825	486.15
2008	16,065,000	35,362	454.30
2009	15,190,000	35,518	427.67
2010	15,715,000	36,779	427.28
2011	14,720,000	33,800	435.50
2012	18,670,000	34,138	546.90
2013	17,550,000	35,280	497.45
2014	23,110,000	34,553	668.83
2015	21,220,000	34,813	609.54
2016	22,815,000	35,074	650.48

City of La Porte, Texas

Long Range Plan for the General Debt Service Fund

	Estimated 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
Beginning Working Capital	$ 3,160,751	$ 3,182,183	$ 3,126,161	$ 3,943,899	$ 4,646,972	$ 5,472,363	$ 6,304,997	$ 7,206,799	$ 8,178,954
Plus Revenues:									
Property Taxes - Current	3,075,000	2,900,000	2,958,000	3,017,160	3,077,503	3,139,053	3,201,834	3,265,871	3,331,188
Property Taxes - Delinquent	35,000	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500
Transfer from Utility Fund	505,287	236,937	723,255	737,762	751,842	662,356	655,367	644,825	636,879
Transfer from Section 4B	680,668	685,247	1,014,012	1,033,362	1,004,822	773,470	778,752	785,255	788,000
Interest Income	3,500	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566
Total Revenues	4,299,455	3,857,684	4,730,842	4,823,936	4,869,898	4,610,690	4,671,847	4,731,930	4,792,133
Less Outstanding Issues:									
2002 GO Bonds	275,805	-	-	-	-	-	-	-	-
2004 CO Bonds	-	-	-	-	-	-	-	-	-
2005 CO Bonds	95,569	91,856	-	-	-	-	-	-	-
2005 GO Bonds	404,338	408,250	-	-	-	-	-	-	-
2006 CO Bonds	322,875	322,875	-	-	-	-	-	-	-
2006 GO Bonds	72,365	74,305	71,435	-	-	-	-	-	-
2007 CO Bonds	488,233	-	-	-	-	-	-	-	-
2010 CO Bonds	549,619	548,369	549,769	548,669	546,969	549,569	547,331	545,088	546,591
2010 GO Refunding Bonds	537,163	518,138	498,113	476,531	331,500	-	-	-	-
2012 GO Refunding Bonds	341,340	340,100	714,700	987,650	978,875	1,542,300	1,531,350	1,529,350	1,516,300
2014 GO Refunding Bonds	534,850	631,400	1,097,725	1,470,700	1,545,875	1,046,300	1,053,175	1,044,225	1,046,925
2015 CO Bonds	568,539	544,263	543,913	543,263	547,238	545,838	544,138	547,063	544,613
2016 GO Refunding Bonds	87,327	434,150	437,450	94,050	94,050	94,050	94,050	94,050	94,050
Total Outstanding Issues	4,278,023	3,913,706	3,913,104	4,120,863	4,044,507	3,778,057	3,770,044	3,759,776	3,748,479
Total Outstanding	$ 4,278,023	$ 3,913,706	$ 3,913,104	$ 4,120,863	$ 4,044,507	$ 3,778,057	$ 3,770,044	$ 3,759,776	$ 3,748,479
Ending Working Capital	$ 3,182,183	$ 3,126,161	$ 3,943,899	$ 4,646,972	$ 5,472,363	$ 6,304,997	$ 7,206,799	$ 8,178,954	$ 9,222,609
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	272	292	368	412	494	609	698	794	898

General Debt Service - Annual Payments



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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	90,000.00	4.13	1,856.00	91,856.00
Total	90,000.00		1,856.00	91,856.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	400,000.00	4.13	8,250.00	408,250.00
Total	400,000.00		8,250.00	408,250.00

Issued for:

Police Facility	7,675,000
Total	7,675,000

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	315,000.00	5.00	7,875.00	322,875.00
Total	315,000.00		7,875.00	322,875.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	70,000.00	4.100	4,305.00	74,305.00
2018	70,000.00	4.100	1,435.00	71,435.00
Total	140,000.00		5,740.00	145,740.00

Issued for:

Park Improvements	1,200,000
Total	1,200,000

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	380,000.00	3.000	168,368.76	548,368.76
2018	395,000.00	4.000	154,768.76	549,768.76
2019	410,000.00	4.000	138,668.76	548,668.76
2020	425,000.00	4.000	121,968.76	546,968.76
2021	445,000.00	4.000	104,568.76	549,568.76
2022	460,000.00	3.625	87,331.26	547,331.26
2023	475,000.00	3.750	70,087.51	545,087.51
2024	495,000.00	3.875	51,590.63	546,590.63
2025	515,000.00	4.000	31,700.00	546,700.00
2026	535,000.00	4.000	10,700.00	545,700.00
Total	4,535,000.00		939,753.20	5,474,753.20

Issued for drainage improvements.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	465,000.00	3.000	53,137.50	518,137.50
2018	460,000.00	3.500	38,112.50	498,112.50
2019	455,000.00	3.750	21,531.25	476,531.25
2020	325,000.00	4.000	6,500.00	331,500.00
Total	1,705,000.00		119,281.25	1,824,281.25

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
General Obligation Refunding Bonds, Series 2012

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	80,000.00	2.000	260,100.00	340,100.00
2018	460,000.00	2.000	254,700.00	714,700.00
2019	745,000.00	2.000	242,650.00	987,650.00
2020	755,000.00	3.000	223,875.00	978,875.00
2021	1,350,000.00	3.000	192,300.00	1,542,300.00
2022	1,380,000.00	3.000	151,350.00	1,531,350.00
2023	1,420,000.00	3.000	109,350.00	1,529,350.00
2024	1,450,000.00	3.000	66,300.00	1,516,300.00
2025	1,485,000.00	3.000	22,275.00	1,507,275.00
Total	9,125,000.00		1,522,900.00	10,647,900.00

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
2017	380,000.00	2.000	251,400.00	631,400.00
2018	865,000.00	2.000	232,725.00	1,097,725.00
2019	1,270,000.00	2.000	200,700.00	1,470,700.00
2020	1,385,000.00	3.000	160,875.00	1,545,875.00
2021	920,000.00	3.000	126,300.00	1,046,300.00
2022	955,000.00	3.000	98,175.00	1,053,175.00
2023	975,000.00	3.000	69,225.00	1,044,225.00
2024	1,010,000.00	3.000	36,925.00	1,046,925.00
2025	550,000.00	3.000	9,625.00	559,625.00
Total	8,310,000.00		1,185,950.00	9,495,950.00

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

City of La Porte
Bond Maturity Schedule
Proposed Issue
Certificate of Obligation Bonds, Series 2015

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	340,000.00	2.000	204,262.00	544,262.00
2018	350,000.00	2.000	193,912.00	543,912.00
2019	360,000.00	3.000	183,262.00	543,262.00
2020	375,000.00	3.000	172,237.00	547,237.00
2021	385,000.00	3.000	160,837.00	545,837.00
2022	395,000.00	3.500	149,137.00	544,137.00
2023	410,000.00	3.500	137,062.00	547,062.00
2024	420,000.00	3.500	124,612.00	544,612.00
2025	435,000.00	3.500	111,787.00	546,787.00
2026	445,000.00	4.000	100,256.00	545,256.00
2027	905,000.00	4.000	83,938.00	988,938.00
2028	925,000.00	4.000	61,063.00	986,063.00
2029	950,000.00	4.000	35,250.00	985,250.00
2030	700,000.00	4.000	10,500.00	710,500.00
Total	7,395,000.00		1,728,115.00	9,123,115.00

Issued for utility improvements.

City of La Porte
Bond Maturity Schedule
General Obligation Refunding Bonds, Series 2016

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2017	330,000.00	2.00	104,150.00	434,150.00
2018	340,000.00	2.00	97,450.00	437,450.00
2019	-	2.00	94,050.00	94,050.00
2020	-	2.00	94,050.00	94,050.00
2021	-	2.00	94,050.00	94,050.00
2022	-	2.00	94,050.00	94,050.00
2023	-	2.00	94,050.00	94,050.00
2024	-	2.00	94,050.00	94,050.00
2025	455,000.00	3.00	87,225.00	542,225.00
2026	470,000.00	4.00	71,000.00	541,000.00
2027	495,000.00	4.00	51,700.00	546,700.00
2028	510,000.00	4.00	31,600.00	541,600.00
2029	535,000.00	4.00	10,700.00	545,700.00
Total	3,135,000.00		1,018,125.00	4,153,125.00

Used to refund a portion of the following issues:

2007 Certificates of Obligation Bonds

CITY OF LA PORTE

TEXAS

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 2015-16	Projected 2016-17
Beginning Working Capital	$ 291,157	$ 24,129
Plus Revenues:		
Transfer from Utility Fund	-	-
Interest Income	381	-
Total Revenues	381	-
Less Outstanding Issues:		
2006 PPF Bonds	267,409	-
Total Outstanding Issues	267,409	-
Ending Working Capital	$ 24,129	$ 24,129
Days of Working Capital	33	

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.

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

	Estimated 2015-16	Projected 2016-17
Revenues:		
Billings to Cities	$ -	$ -
Total Revenues	-	-
Expenses:		
2010 Refunding Bonds	692,850	326,400
Total Expenses	692,850	326,400
Balance	$ (692,850)	$ (326,400)
Drawdown of LPAWA Fund Balance	$ 692,850	$ 326,400

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
2017	320,000.00	4.00	6,400.00	326,400.00
Total	320,000.00		6,400.00	326,400.00

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 Sourheast 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
2017	25,536.00	4.00	510.72	26,046.72
Total	25,536.00		510.72	26,046.72

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
2017	20,352.00	4.00	407.04	20,759.04
Total	20,352.00		407.04	20,759.04

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
2017	274,112.00	4.00	5,482.24	279,594.24
Total	274,112.00		5,482.24	279,594.24

CITY OF LA PORTE

TEXAS

STATISTICAL SECTION

The Statistical Section presents multi-year data for property tax levies and collections, property tax rates and valuations for overlapping governments, ratios of bonded debt, legal debt margin, overlapping debt, ratio of debt service to general expenditures, revenue bond coverage, property value/construction, principal taxpayers and other miscellaneous statistics. This information is extracted from the City's Comprehensive Annual Financial Report.

CITY OF LA PORTE, TEXAS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEAR
(Unaudited)

Fiscal Year	Tax Year	Real Property	Personal Property	Less Tax Exempt Real Property	Less Other Exemptions and Abatements	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Actual Taxable Value
2006	2005	$ 1,777,351,563	$ 325,549,640	$ -	$ 407,734,605	$ 1,695,166,598	0.710000	$ 1,695,166,598	100%
2007	2006	1,861,821,075	350,191,031	-	419,779,423	1,792,232,683	0.710000	1,792,232,683	100
2008	2007	2,007,113,146	372,331,715	-	428,955,092	1,950,489,769	0.710000	1,950,489,769	100
2009	2008	2,237,095,319	469,916,389	-	502,091,647	2,204,920,061	0.710000	2,204,920,061	100
2010	2009	2,261,046,846	582,963,159	-	515,111,496	2,328,898,509	0.710000	2,328,898,509	100
2011	2010	2,055,914,368	672,621,147	-	514,928,797	2,213,606,718	0.710000	2,213,606,718	100
2012	2011	2,079,843,021	720,515,678	-	535,441,621	2,264,917,078	0.710000	2,264,917,078	100
2013	2012	2,080,199,179	797,558,553	-	536,721,284	2,341,036,448	0.710000	2,341,036,448	100
2014	2013	2,176,582,621	986,494,475	-	590,232,231	2,572,844,865	0.710000	2,572,844,865	100
2015	2014	2,626,580,963	745,093,978	-	617,133,762	2,754,541,179	0.710000	2,754,541,179	100

Source: Harris County Certified Tax Rolls and Corrections.

CITY OF LA PORTE, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

	2006	2007	2008	2009
City of La Porte by fund:				
General	0.61100	0.61200	0.61900	0.61900
Debt service	0.09900	0.09800	0.09100	0.09100
Total Direct Rates	0.71000	0.71000	0.71000	0.71000
Harris County Flood Control District	0.03241	0.03106	0.03086	0.02922
Harris County	0.40239	0.39239	0.39823	0.39224
Port of Houston Authority	0.01302	0.01437	0.01773	0.01636
Harris County Board of Education	0.00629	0.00585	0.00584	0.00605
Hospital District	0.19216	0.19216	0.19216	0.19216
La Porte I.S.D.	1.73400	1.30500	1.32500	1.32500
San Jacinto Jr. College District	0.14537	0.14537	0.16341	0.17080
Total Direct and Overlapping Rates	3.23564	2.79620	2.84323	2.84183

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

2010	2011	2012	2013	2014	2015
0.61900	0.60500	0.60500	0.64000	0.61400	0.60500
0.09100	0.10500	0.10500	0.07000	0.09600	0.10500
0.71000	0.71000	0.71000	0.71000	0.71000	0.71000
0.02923	0.02809	0.02809	0.02827	0.02736	0.02733
0.38805	0.39117	0.40021	0.41455	0.41731	0.41923
0.02054	0.01856	0.01952	0.01716	0.01531	0.01342
0.00658	0.00658	0.00662	0.00636	0.00600	0.00540
0.19216	0.19216	0.18216	0.17000	0.17000	0.17000
1.32500	1.35500	1.33000	1.33000	1.33000	1.45000
0.17628	0.18560	0.18560	0.18560	0.18560	0.17578
2.84784	2.88716	2.86220	2.86194	2.86158	2.97116

CITY OF LA PORTE, TEXAS

PRINICPAL PROPERTY TAXPAYERS

CURRENT YEAR AND 9 YEARS AGO

2015				2006			
Property Tax Payer	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Property Tax Payer	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Nov Wilson L.P.	$ 70,369,403	1	2.55%	Conoco Phillips, Inc.	$ 54,702,820	1	2.78%
Equistar Chemicals L.P.	54,818,392	2	1.99%	Oxy Vinyls L.L.	49,177,149	2	2.75%
Conoco Phillips, Inc.	54,702,459	3	1.99%	Equistar Chemical L.P.	45,219,482	3	2.55%
Granite Underwood Dist. Ctr. L.P.	48,370,200	4	1.76%	BP Solvay	37,068,510	4	2.15%
Oxy Vinyls L.L.	40,697,859	5	1.48%	PPG Industries	32,016,935	5	1.35%
Exxon Mobil Corp	39,961,027	6	1.45%	Dupont Dow Elastomers	25,986,060	6	1.35%
Underwood Distribution Ctr. L.P.	39,941,785	7	1.45%	Centerpoint Energy	24,651,811	7	1.33%
Ineos USA L.L.C.	37,999,780	8	1.38%	Dow Chemicals	20,576,356	8	1.26%
Port Crossing Land L.P.	27,187,079	9	0.99%	Attofina Petrochemicals	20,215,323	9	1.17%
Dow Chemical	26,137,549	10	0.95%	PPG Industries	14,643,050	10	0.76%
Subtotal	440,185,533		15.99%		324,257,496		17.45%
Other Taxpayers	2,314,355,646		84.01%		1,310,631,444		82.55%
Total	$ 2,754,541,179		100.00%		$ 1,634,888,940		100.00%

Source: City of La Porte Tax Assessor-Collector's records.

CITY OF LA PORTE, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

Fiscal Year Ended Sept 30,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2006	$ 12,080,351	$ 11,755,121	97.3%	$ 278,102	$ 12,033,223	99.6%
2007	12,703,850	12,418,873	97.8%	247,655	12,566,528	99.7%
2008	13,857,467	13,476,872	97.3%	355,344	13,832,216	99.8%
2009	15,654,937	15,377,149	98.2%	235,260	15,612,409	99.7%
2010	16,542,483	16,309,818	98.6%	150,949	16,460,767	99.5%
2011	15,871,498	15,599,930	98.3%	220,779	15,820,709	99.7%
2012	16,080,911	15,860,664	98.6%	176,608	16,037,272	99.7%
2013	16,621,361	16,518,207	99.4%	97,385	16,615,592	100.0%
2014	18,267,201	18,090,456	99.0%	209,191	18,090,456	99.0%
2015	19,514,402	19,304,486	98.9%	-	19,304,486	98.9%

CITY OF LA PORTE, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS
(Dollars in thousands, except per capita)

	Governmental Activities			Business-Type Activities				
Fiscal Year	General Obligation Bonds	Certificates of Obligation Bonds	Limited Tax Bonds	Revenue Bonds	Other * Obligations	Total Primary Government	Percentage of Personal Income	Per Capita
2006	$ 12,610	$ 16,405	$ 5,130	$ 375	$ 8,680	$ 43,200	N/A	$ 1,240
2007	12,070	24,055	4,860	250	7,958	49,193	N/A	1,413
2008	11,475	23,265	4,590	125	7,210	46,665	N/A	1,320
2009	10,870	22,445	4,320	-	6,443	44,078	N/A	1,241
2010	11,665	26,350	4,050	-	5,660	47,725	N/A	1,298
2011	10,940	25,605	3,780	-	4,813	45,138	N/A	1,322
2012	17,050	20,150	1,620	-	3,945	42,765	N/A	1,212
2013	16,875	18,905	1,350	-	3,117	40,248	N/A	1,165
2014	23,726	10,845	540	-	2,208	37,319	N/A	1,072
2015	21,220	17,230	-	-	930	39,380	N/A	891

Note: Details regarding the City's oustanding debt can be found in the notes to the financial statements.
See Demographic and Economic Statistics for personal income and population data.
* - Includes premium on bonds.

CITY OF LA PORTE, TEXAS

RATIO OF GENERAL BONDED DEBT TO TAXABLE VALUE
GENERAL BONDED DEBT PER CAPITA,
AND TAXABLE VALUE OF ALL PROPERTY

LAST TEN FISCAL YEARS
(Dollars in thousands, except per capita)

Fiscal Year	Tax Year	General Obligation Bonds	Certificates of Obligation	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Percentage of Personal Income (2)	Per Capita (2)
2006	2005	$ 17,740	$ 16,405	$ 1,705	$ 32,440	1.9%	N/A	$ 772
2007	2006	16,930	24,055	1,814	39,171	2.2%	N/A	928
2008	2007	16,065	23,265	1,926	37,404	1.9%	N/A	1,105
2009	2008	15,190	22,445	2,000	35,635	1.6%	N/A	1,051
2010	2009	15,715	26,350	2,151	39,914	1.7%	N/A	965
2011	2010	14,720	25,605	3,118	37,207	1.7%	N/A	1,152
2012	2011	18,670	20,150	3,113	35,707	1.6%	N/A	1,090
2013	2012	18,225	18,905	2,490	34,640	1.5%	N/A	1,165
2014	2013	24,266	10,845	2,769	32,342	1.3%	N/A	1,072
2015	2014	21,220	17,230	3,161	35,289	1.3%	N/A	1,006

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
(2) Population data can be found in demographic and economic statistics table.

CITY OF LA PORTE, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year Ended Sept. 30,	Population [1]	Personal Income [2]	Per Capita Personal Income [2]	Median Age [3]	School Enrollment [4]	Unemployment Rate [5]
2006	34,825	N/A	N/A	N/A	7,786	4.7%
2007	35,362	N/A	N/A	N/A	7,889	4.4%
2008	35,518	N/A	N/A	N/A	7,940	5.2%
2009	36,779	N/A	N/A	N/A	7,830	9.4%
2010	33,800	N/A	N/A	33	7,781	8.2%
2011	34,138	N/A	N/A	33	7,732	9.0%
2012	35,280	N/A	N/A	33	7,739	6.3%
2013	34,553	N/A	N/A	33	7,729	6.3%
2014	34,813	N/A	N/A	33	7,634	5.0%
2015	35,074	N/A	N/A	33	7,648	4.6%

Data sources:
(1) Estimated population provided by City staff
(2) Personal income and per capita personal income is currently unavailable
(3) Median age data prior to 2010 is not available, medium age provided by 2010 Census
(4) School enrollment provided by La Porte Independent School District
(5) Unemployment rates provided from the Bureau of Labor Statistics

CITY OF LA PORTE, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

2015			2006		
Employer	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
La Porte Independent School District	1,008	8.94%	La Porte I.S.D.	1,000	5.29%
City of La Porte	383	2.64%	E.I. DuPont De Nemours $ Co.	580	3.07%
International Plant Svcs. L.L.C.	376	2.59%	City of La Porte	368	1.95%
Sulzer Turbo Svcs. Houston Inc.	330	2.27%	Fumanite Worldwide	334	1.77%
CCC Group Inc.	300	2.07%	A&L Industrial Services Inc	300	1.59%
Pfeiffer Holdings L.L.C.	271	1.87%	CCC Group, Inc	300	1.59%
Contech Control Services Inc.	250	1.72%	Aker Kvaerner Industrial Constructors, Inc	250	1.32%
Amber LP	250	1.72%	James H. Jackson Industries Inc	250	1.32%
Cat-Spec Ltd	250	1.72%	Occidental Chemical Corp.	175	0.92%
Dacon Corporation	200	1.38%	Intercontinental Terminal Co.	160	0.85%
Total	3,618	26.92%	Total	3,717	19.67%

Source: Centerpoint Energy

Note: This list includes companies within the City limits of La Porte and within the industrial districts.

CITY OF LA PORTE

TEXAS

CITY OF LA PORTE, TEXAS

FULL-TIME EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government	76	80	79	78	79	90	90	88	88	89
Public safety	138	147	142	143	144	144	151	152	154	154
Public works	32	32	32	32	32	32	32	30	30	30
Health and sanitation	21	21	22	22	22	24	24	23	23	23
Culture and recreation	45	44	45	45	46	46	46	42	42	42
Water services	27	25	25	25	25	25	25	25	24	25
Sewer services	20	20	20	20	20	20	20	20	20	20
Golf course	13	12	12	12	12	-	-	-	-	-
Sylvan Beach Convention Center	3	4	4	4	-	-	-	-	-	-
Total	375	385	381	381	380	381	388	380	381	383

Source: City of La Porte Human Resource Department

CITY OF LA PORTE, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2006	2007	2008	2009
Police				
Physical arrests	2,465	2,489	2,642	2,737
Tickets processed	8,212	9,652	15,352	16,098
Fire				
Number of calls answered	2,028	1,603	1,799	1,409
Inspections	N/A	600	320	600
Highways and streets				
Street resurfacing (linear feet)	27,835	22,100	19,887	23,559
Potholes repaired	321	1,260	996	1,012
Sanitation				
Cubic yards of garbage collected	30,795	29,279	29,282	29,894
Cubic yards of trash collected	49,140	52,250	48,136	78,900
Culture and recreation				
Fitness center admissions	70,558	62,828	62,245	53,401
Water				
Number of water meters	11,592	11,743	11,913	11,968
Average daily consumption (millions of gallons)	3.9	3.8	4.0	4.0
Water main breaks	483	467	455	498
Wastewater				
Average daily sewage treatment (thousands of gallons)	2.8	3.9	3.2	2.8
Golf course				
Number of paid rounds played	32,731	32,433	35,839	36,009

Source: Various City departments
Notes: N/A - Data not available

Fiscal Year					
2010	2011	2012	2013	2014	2015
2,538	2,354	2,311	2,205	2,032	2,152
16,603	14,619	13,221	13,861	14,151	14,316
1,559	1,483	1,195	1,219	1,262	1,378
690	725	812	950	1,020	383
38,365	60,472	69,580	13,520	11,183	11,172
1,236	465	1,173	271	165	342
29,642	27,961	42,589	30,625	54,812	50,945
43,368	45,778	54,641	32,137	40,701	31,518
78,118	64,989	64,279	64,587	90,765	67,794
12,015	12,061	12,129	12,234	12,321	12,431
3.9	4.6	4.3	4.0	3.8	3.9
417	666	311	379	411	200
3.7	2.8	3.3	2.7	2.6	3.8
31,271	34,848	34,038	32,257	32,741	29,965

CITY OF LA PORTE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public safety										
Police station	1	1	1	1	1	1	1	1	1	1
Police officers	73	74	74	74	75	75	74	74	74	76
Reserve officers	5	6	2	1	2	2	2	6	2	3
Fire stations	4	4	4	4	4	4	4	4	4	4
Sanitation										
Collection trucks	14	14	14	14	14	14	12	12	12	14
Highways and streets										
Streets (miles)	217	211	295	126	126	126	125	297	297	272
Streetlights	1,803	1,804	2,400	2,387	2,387	2,415	2,415	2,415	2,415	2,415
Traffic signals	3	3	3	7	5	5	6	6	6	7
Culture and recreation										
Parks acreage	339	347	347	356	356	356	188	188	188	188
Parks acreage	21	22	22	21	21	21	22	22	22	22
Swimming pools	6	6	6	6	5	5	5	5	5	5
Recreation centers	1	1	1	1	4	4	3	3	2	2
Senior center	1	1	1	1	1	1	1	1	1	1
Water and sewer										
Water mains (miles)	168	176	178	180	180	181	182	183	184	185
Fire hydrants	1,800	1,076	1,161	1,168	1,179	1,186	1,199	1,226	1,256	1,265
Sanitary sewers (miles)	187	189	189	191	191	192	192	192	192	193
Storm sewers (miles)	92	92	92	92	95	97	60	112	112	115

Source: City departments

City of La Porte, Texas

FINANCIAL MANAGEMENT POLICIES

Polices are annually reviewed and approved with the Adopted Budget.

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7. Investment Policies

The City of La Porte Financial Management Policies provides a basic framework for the overall fiscal management of the City. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs.

The Financial Management Policies reflect long-standing principles and practices, which have enabled the City to maintain its financial stability. It is intended that the policies be reviewed annually so that the guidelines represent a realistic, current framework for public policy decisions. Policy statements are included for the following areas:

Operating Budget Policies
Revenue Policies
Fund Balance / Reserve Policies
Debt Policies
Capital Budget Policies
Accounting Policies
Investment Policies

FINANCIAL MANAGEMENT POLICIES

1. OPERATING BUDGET POLICIES

The objectives of the operating budget policies are to maintain adequate service levels at reasonable costs by following sound financial management practices.

Balanced budget

The city shall annually adopt a balanced budget where revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designate reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" General Fund expenditures.

Cost Recovery

Government Budgets are under constant pressure to stay within limits. This forces local government to seek ways to lower costs associated with delivering services. The City of La Porte is very proactive in its drive to identify methods for reducing and/or recovering costs. The City staff performs internal reviews of operations to define those services or products in which an element of cost recovery can be implemented, and at what level: full cost recovery, partial cost recovery or no cost recovery. The City has defined four major elements of cost recovery, which include reducing costs, increasing returns, researching alternative service providers and seeking alternative funding sources.

When evaluating a reduction in costs, the City will consider downsizing (staff reduction), operating efficiencies, outsourcing and in-kind services as possible alternatives.

When implementing cost recovery by way of increasing returns, the City will focus on user fees, fee increases, increasing markets, new products and advertising.

Alternative service providers include, but are not limited to, privatization, nonprofit spin-offs and volunteers.

Alternative funding sources include foundations, grants, dedicated taxes (hotel/motel tax), corporate underwriting and sponsorships

Annually, as part of the budget/planning process, each department will report their achievements in the area of cost recovery to management and to the City Council.

Borrowing for operating expenditures (expenses)

The City shall not use debt or bond financing to fund current operating expenditures (expenses).

Performance evaluation

Performance measurement and productivity indicators shall be integrated into the annual budgeting process. All departments shall be reviewed annually by the City Manager for such performance criteria as program initiatives, compliance with policy direction, program effectiveness and cost efficiency.

Budgetary controls

The City shall maintain a budgetary control system to ensure adherence to the adopted budget and associated appropriations. Regular reports shall be provided comparing actual revenues and expenditures (expenses) to budgeted amounts.

The legal level for expenditure (expense) budget control is the Fund level. Each Department Director is responsible for the budget in their respective departments. The Directors are given latitude to transfer budget funds within their departments, with the exception of the personal services category. Transfers affecting the personal services category or outside of the department require the approval of the City Manager. Additions to the budget that are not countered by a reduction elsewhere require amendment of the budget by City Council. Article IV of the City's Charter governs the preparation and submission of the budget and the Schedules and Attachments in this budget meet or exceed its requirements.

The amendment of a Departmental budget, which affects the total budget, requires approval by City Council. The City budgets a contingency amount in our operating funds. These contingency amounts are available to be used by the City Manager for any emergency, unforeseen expense or opportunity that might arise. In past years, the contingency has been used to purchase property and for hurricane preparedness.

Basis of Budgeting

Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the exception of Capital Projects Funds, which adopt project length budgets. Governmental type fund budgets are prepared on modified accrual basis. Governmental revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred. All proprietary fund types are budgeted using a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are budgeted when they are earned and measurable and expenses are budgeted in the period in which the liability was incurred. The City departs from GAAP in the treatment of depreciation and encumbrances. Depreciation of fixed assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end. Under the City’s budgetary process, outstanding encumbrances at year end are reported as reservations of fund balances since they do not constitute expenditures and liabilities, since the commitments will be re-appropriated and honored the subsequent fiscal year.

Self-supporting enterprises

All enterprise activities of the City shall be self-supporting to the greatest extent possible. These activities include, but are not limited to, Water and Sewer Utility Service, Sylvan Beach Pavilion, Airport, La Porte Area Water Authority, and the Golf Course.

Service planning

All departments shall share in the responsibility of meeting policy goals and ensuring long-term financial viability. Future service plans and program initiatives shall be developed reflecting policy directives, projected resources and future service requirements.

Contingencies

The City shall budget a contingency in each of its operating and capital improvement funds. The contingency amount shall be used at the discretion of the City Manager for items that were unexpected or unforeseen during the formal budget process. Funding shall be targeted at one (1) percent of the City's operating expenditures.

The City will have in place a budget contingency plan that addresses financial conditions which could result in a net shortfall of resources as compared to requirements. The plan will identify various phases to address the severity of possible budget shortfalls and outline the actions to be taken in such a situation.

GFOA Distinguished Budget Presentation Award

The City shall annually submit necessary documentation to obtain the Distinguished Budget Presentation Award as awarded by the Governmental Finance Officers Association of the United States and Canada.

2. REVENUE POLICIES

The objective of the revenue policies is to ensure that funding for public programs is derived from a fair, equitable and adequate resource base, while minimizing tax differential burdens.

Revenue structure

In the City of La Porte's fiscal system, the monitoring and control of revenues is a primary concern. The City shall attempt to maintain a diversified and stable revenue system to shelter programs from short-term fluctuations in any single revenue source. Potential revenue sources will be evaluated and, if feasible, initiated. To accomplish this, revenues are monitored on a continuous basis to insure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors which directly and indirectly affect the level of revenue collections is an important part of the City's revenue policy.

One-time revenues

One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services. One-time / non-recurring revenues include sale of assets, settlements from lawsuits, etc. Acceptable uses include paying down debt, building up reserve levels, and special projects that reduce long-term operating costs.

Revenue collection

The City shall follow an aggressive, but humane, policy of collecting revenues. The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help insure a balanced budget.

Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to insure that revenue collections reflect the cost of providing associated City services.

Sources of services financing

Services which have a city-wide benefit shall be financed with revenue sources, which are generated from a broad base, such as property and other taxes. Services where the customer determines the use shall be financed with user fees, charges and assessments directly related to the level of service provided.

Tax base capacity

The objective of the City is to ensure that local general tax resources are not increased faster than the tax base capacity of the community. The City will attempt to maintain a stable tax base. The local taxing effort of other cities as well as the demand and need for local public services will be major considerations in determining tax rate.

User fees

The City shall maximize the utilization of user charges in lieu of general revenue sources for services that can be individually identified and where costs are directly related to the level of service.

Cost of service - The City shall establish user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. Operating, direct, indirect and capital costs shall be considered in the charges. Full cost charges shall be imposed unless it is determined that policy and market factors require lower fees.

Policy and market considerations - The City shall also consider policy objectives and market rates and charges levied by other public and private organizations for similar services when fees and charges are established.

Annual review - The City Manager shall direct an annual review of fees and charges for services and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service and to assure that one group of users are not subsidized by the general populace.

Non-resident charges - Where practical, user fees and other appropriate charges shall be levied for activities or facilities in which non-residents participate in order to relieve the burden on City residents. Non-resident fees shall be structured at market levels so that resident users are subsidized to the greatest extent possible.

Water and sewer rates - User charge fees for water and sewer shall be sufficient to finance all operating, capital and debt service costs for these utilities. Rates will be set such that these enterprise funds are never in a cash deficit position during the year. Additionally, where feasible, rates will be established where each portion of the service will cover the cost of the service provided.

Internal service fees - When interdepartmental charges are used to finance internal enterprise functions, charges shall reflect full costs, including all indirect expenses.

Donated revenues - All private money donated or contributed to the City for operations, maintenance, purchase of equipment, supplies, land or capital facilities shall be subject to current budget policies. The donated or contributed funds shall be deposited as miscellaneous revenues into the appropriate fund and the expenditure (expense) shall be budgeted (through a formal budget amendment, if required).

Percentage of Cost Recovery - The extent to which the total cost of service should be recovered through fees depends upon the following factors:

The nature of the facilities, infrastructure or services. In the case of fees for facilities, infrastructure and proprietary services, total cost recovery may be warranted. In the case of governmental services, it may be appropriate for a substantial portion of the cost of such services to be borne by the City's taxpayers, rather than the individual users of such services. Proprietary services are those which are provided for the benefit and enjoyment of the residents of the City, such as parks and recreation services. Governmental services are those which are provided by the City for the public good such as regulating land use, maintaining streets, and providing police and fire protection.

Administrative Transfers

The City shall recover from selected enterprise operations an administrative fee. The fee shall be considered a payment for certain administrative functions (oversight management, accounting, human

resource assistance, etc) and for payments in-lieu of taxes (i.e. if the operation was operated by someone other than the City, the City would receive property tax revenues).

General & Administrative Transfers – A transfer to cover the direct and indirect costs associated with administrative support. For the Utility Fund, the transfer is allocated at a rate of up to5 percent of total expenses when appropriations allow.

Flat Fee Transfers - Transfers from the Utility and La Porte Area Water Authority Funds to the General Fund will be determined by City management during the budget process and shall not exceed an overhead allocation where administrative fees are distributed to all City divisions based on their share of non-capital expenditures (expenses) as compared to all City non-capital expenditures (expenses).

3. FUND BALANCE / RESERVE POLICIES

The objectives of the fund balance reserve policies is not to hold resources solely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates and charges for services. In addition, the City's proximity to the Gulf Coast provides the very real possibility of a damaging tropical storm or hurricane.

General Fund

Fund balance measures the net financial resources available to finance expenditures of future periods. The City of La Porte's Unassigned General Fund Balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local emergencies without borrowing. The Unassigned General Fund Balance may only be appropriated by resolution of the City Council.

Fund Balance of the City may be committed for a specific source by formal action of the City Council. Amendments or modification to the committed fund balance must also be approved by formal action of the City Council. Committed fund balance does not lapse at year-end. The formal action required to commit fund balance shall be by resolution or majority vote.

The City Council delegates authority to assign fund balance for a specific purpose following approval by the Fiscal Affairs Committee to the City Manager of the City of La Porte.

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

The City Council recognizes that good fiscal management comprises the foundational support of the entire City. To make that support as effective as possible, the City Council intends to maintain a minimum fund balance of 25% of the City's general fund annual operating expenditures. If a fund balance drops below 25%, it shall be recovered at a rate of 1% minimally, each year. This policy should be revisited each year for review.

Staff develops a General Fund rate model, which is a rolling ten-year average multi-year financing plan that is used to forecast year – end balances. By compiling all projected resources, General Fund disbursements, general capital needs and operating transfers, staff develops a rate model. If the rate model indicates an impending deficit, contingency plans are developed to relieve those deficits such that current levels of excellent customer service may be delivered without interruption to La Porte citizens.

Utility Fund

The City shall strive to maintain a targeted reserve of 90 to 120 days of operating capital in the Utility Fund.

Other Operating Funds

The City shall strive to maintain a targeted reserve of 60 to 90 days of operating capital in all other operating funds.

Debt Service Funds

The Debt Service Fund will strive to maintain a reserve balance of 60 days of service requirements. Any excesses over this amount will be used over a sufficient length of time as to provide a minimum impact on the City's Interest and Sinking portion of the tax rate.

Rate Stabilization Reserves

The City will maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls. This will be accomplished through the establishment of rate stabilization reserves, which will be targeted at a level of 90 days of operating expenditures. If a reserve exceeds the target, the excess is designated as either a rate stabilization reserve or transferred to the capital projects fund, to be reallocated as deemed necessary during the budget process. In the event of weather-induced excesses, the funds may be used for either necessary capital projects (to reduce incurring debt for capital improvements) or placed in the rate stabilization fund to mitigate weather-induced shortfalls. Reserve and rate stabilization balances are analyzed annually to identify funding progress. Where reserves or rate stabilization balances exceed projections, the excess is analyzed to determine if it needs to be reallocated or funding plans are developed within the 10 year rate model for reserve or rate stabilization balances that do not meet projections.

4. DEBT POLICIES

The objectives of the debt management policies is to maintain the City's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development of the City without endangering the City's ability to finance essential City services. Debt financing may include, but is not limited to, general obligation bonds, revenue bonds and certificates of obligation. The underlying asset that is being financed should have a longer useful life than the maturity schedule of the debt issued for the financing of the asset. Since issuing debt costs more to the entity than purchasing assets outright, the use of financing will be carefully evaluated to ensure that benefits, tangible and/or intangible derived from financing exceed the related financing costs.

General obligation bonds or certificates of obligations

The City shall utilize tax supported general obligation bonds or certificates of obligations to finance only those capital improvements and long term assets which have been determined to be essential to the maintenance or development of the City.

Revenue supported bonds

The City shall utilize, where feasible, revenue supported or backed bonds to finance public improvements for its enterprise operations.

Debt management

The City shall strive to maintain a balanced relationship between debt service requirements and current operating costs, encourage growth of the tax base, actively seek alternative funding sources, minimize interest costs and maximize investment rate of returns.

Bond term

The City shall issue bonds with terms no longer than the economic useful life of the project. For revenue supported bonds, principal repayments and associated interest costs shall not exceed projected revenue streams.

Debt Limits

The City evaluates new debt issuance as it relates to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year and an analysis performed to determine the community's ability to assume and support additional debt service payments. When appropriate the issuance of self-supporting revenue bonds and self-supporting general obligation bonds are also considered.

An objective, analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The City strives to achieve the standards at levels below the median industry measures for cities of comparable size.

Structure

Bonds are generally issued with an average life of 20 years or less for general obligation bonds or 20 years for revenue bonds. Typically interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued.

A competitive bidding process is used in offering debt unless the issue warrants a negotiated bid.
City staff is committed to providing full and continuous disclosure to rating agencies. Credit ratings are sought from the top three rating agencies as recommended by the Director of Finance. City Staff uses a variety of resources to prepare information that may be useful to rating agencies during a bond rating. The Comprehensive Annual Financial Report (CAFR) contains an annual update of required continuing disclosure under Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure. The CAFR and material events are reported to the Municipal Securities Rule Making Board annually via the Electronic Municipal Market Access system. .

Refundings

City staff and the city's financial advisor, monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 5% of the refunded maturities.

5. CAPITAL BUDGET POLICIES

The objective of the capital budget policies is to ensure that the City maintains its public infrastructure in the most efficient manner.

Capital improvement program

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment to minimize future replacement and maintenance costs, and to maintain service levels. As part of the annual budget process, the City shall prepare and adopt a five-year Capital Improvement Program, which shall detail each capital project, the estimated cost, and funding source. When considering new projects, related costs such as operations and maintenance costs are evaluated along with capital expenditures to assess affordability prior to proposal of the projects. An adopted priority system shall be used to rank recommended projects.

Capital Project summaries include the projects and funds necessary over the next five years as part of overall long-term capital planning. Major sources of funding for capital projects are Contributions from operating funds, debt issuance, Federal and State Grants, and surpluses in fund balances/retained earnings. Project costs are capitalized and added to the City's Fixed Assets. If a project does not meet the criteria for capitalization, the costs will be treated as operating expenses and expensed as incurred.

Operating budget impacts

Operating expenditures (expenses) shall be programmed to include the cost of implementing the Capital Improvement Program and shall reflect estimates of all associated personal expenditures (expenses) and operating costs attributable to the capital outlays.

Repair and replacement

The City shall maintain its physical assets at a level adequate to protect the City's capital investments and minimize future maintenance and replacement costs. The capital budget shall provide for the adequate maintenance, repair and orderly replacement of the capital plant and equipment from current revenues where possible.

Financing

There are three basic methods of financing capital requirements:

- Funds may be budgeted from current revenues
- Purchases may be financed through surplus unreserved/undesignated fund balance/retained earnings balances, subject to policy
- Debt may be issued in accordance with policy (Items financed with debt must have useful lives that are less than the maturity of the debt.)

6. ACCOUNTING POLICIES

The objectives of the accounting policies is to ensure that all financial transactions of the City are carried out in accordance to the dictates of the City Charter, State Statutes, and the principles of sound financial management.

Accounting standards

The City shall establish and maintain accounting systems according to the generally accepted accounting principles and standards (GAAP) of the Governmental Finance Officers Associations (GFOA) and the Governmental Accounting Standards Board (GASB). The central system shall be used for financial transactions of all City departments.

Internal Control

The City is responsible for establishing and maintaining an internal control structure designed to provide reasonable, but not absolute, assurance that the assets of the City are protected from loss, theft, or misuse.

The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

Annual audit

An annual audit shall be performed by an independent accounting firm which will issue an official opinion on the annual financial statements with a management letter detailing areas that could be improved. The auditors must be a CPA firm that has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditors report on the City's financial statements must be completed in sufficient time such that the Comprehensive Annual Financial Report (CAFR) may be presented to the City Council at the second Council meeting in March following the fiscal year end.

External Financial Reporting

The Accounting Department prepares and publishes a comprehensive annual financial report (CAFR). The CAFR is the official annual report for the City and contains appropriate statements, schedules and other information for the major operations of the City and its component units. Also included is an official audit opinion, transmittal letter from management, management discussion and analysis, and information that provides continuing disclosure as required by SEC Rule 15c2-12. The CAFR is prepared in accordance with generally accepted accounting principals. The CAFR is published and presented to the City Council on the second City Council meeting in March following the fiscal year end. The CAFR is distributed to appropriate federal/state agencies, and other users, including but not limited to, students, other cities, bondholders, city staff, financial institutions, required information depositories, and others.

The Single Audit report is prepared and presented to grantors no later than nine months following the fiscal year end. The Single Audit report lists the status and current operations of all federal/state and local funding awarded and received.

The Accounting Department distributes monthly reports that include schedules/statements that present interim results of operations and an executive summary.

The Accounting Department prepares such other reports as are sufficient for management to plan, monitor, and control the City's financial affairs. If delays will occur, the Director of Finance will notify City Management and City Council of the delay and the underlying reasons.

GFOA Certificate of Achievement Award

The City shall annually submit necessary documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting as awarded by the Governmental Finance Officers Association of the United States and Canada.

7. INVESTMENT POLICIES

The objectives of the investment policies is to ensure that all revenues received by the City are promptly recorded and deposited in designated depositories, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according to the adopted Investment Policy.

The City's formal Investment Policy, as adopted by Ordinance 1802 on January 13, 1992, governs the City's investments.

CITY OF LA PORTE

TEXAS

City of La Porte, Texas
Investment Policy

Adopted by the City Council
Of the City of La Porte
On January 13, 1992, by
Ordinance No. 1802

Amended:
November 1995
August 1997
November 2000
February 2003
February 2005
October 2005
July 2009
May 2011
October 2013
October 2014

City of La Porte, Texas

Michael G. Dolby, CPA
Director of Finance

Shelley Wolny
Treasurer

I. POLICY

It is the policy of the City of La Porte, Texas (the "City") to administer and invest its funds in a manner which will preserve the principal and maintain the liquidity through limitations and diversification while meeting the daily cash flow requirements of the City. The City will invest all available funds in conformance with legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

The purpose of this investment policy is to comply with all statutes governing the investment of the City's funds, including the Public Funds Investment Act, Chapter 2256 of the Texas Government Code (the " Act"), which requires the City to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

II. SCOPE

The City will strive to earn a return on funds invested at the highest investment return possible after taking in consideration the primary goals of preservation of principal and liquidity of funds invested, consistent with the policy objectives described below. This investment policy applies to the investment activities of the government of the City of La Porte, Texas.

FUNDS INCLUDED The City's funds, which are pooled together and constitute the investment portfolio, include all financial assets of all funds managed by the City, including but not limited to receipts of tax revenues, charges for services, bond proceeds, interest incomes, loans and funds received by the City where the City performs a custodial function. These funds are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and include:

General Fund
Special Revenue Funds
Debt Service Funds
Capital Projects Funds
Enterprise Funds
Internal Service Funds

Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. OBJECTIVES

SAFETY The primary objective of the City's investment activity is the preservation of capital and the protection of investment principal in the overall portfolio. Each investment transaction shall seek first to ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. The City will strive to minimize credit risk by limiting investments to the safest types of investments, prequalifying the financial institutions and broker/dealers with which the City conducts business, and diversify the investment portfolio so that potential losses on individual issuers will be minimized. To minimize interest rate risk, the City will ladder the portfolio and match investments with future cash requirements and invest operating funds in shorter, more liquid securities and investments.

LIQUIDITY The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same day liquidity.

PUBLIC TRUST All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment Officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. The governing body recognizes that in a diversified portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

YIELD (Optimization of Interest Earnings) The City's cash management portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

INVESTMENT STRATEGY The City maintains a commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The City shall pursue conservative portfolio management strategy. This may be accomplished by creating a laddered maturity structure with some extension for yield enhancement. The maximum dollar weighted average maturity of 2 years or less will be calculated using the stated final maturity date of each security.

IV. RESPONSIBILITY AND CONTROL

Oversight Responsibility for the investment activity of the City of La Porte shall rest with the Fiscal Affairs Committee and the City Manager. They will designate investment officer(s), receive and review quarterly reporting, approve and provide for investment officer training, approve broker/dealers, and review and adopt the Investment Policy and Strategy at least annually.

DELEGATION Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.

SUBORDINATES All persons involved in investment activities will be referred to as "Investment Officers." No person shall engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of Subordinate Investment Officers. All investment officers, including the Director of Finance, will demonstrate competence in the execution of the city's investments. All Investment Officers will insure compliance with the investment program with ongoing training and evaluation by management.

PRUDENCE Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

IMDEMNIFICATION The Director of Finance and the Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

ETHICS DISCLOSURE AND CONFLICTS OF INTEREST Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. Employees and Investment Officers shall disclose to the City Manager any material interests in financial institutions that conduct business with the City of La Porte, and shall further disclose any personal financial or investment positions that could be related to the performance of the City's investment portfolio. Employees and Investment Officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City of La Porte.

An Investment Officer of the City of La Porte who has a personal business relationship with an organization seeking to sell an investment to the City of La Porte shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City of La Porte shall file a statement disclosing that relationship. A statement required under subsection 2256.005(i) of the Act must be filed with the Texas Ethics Commission and the governing body of the City of La Porte.

TRAINING Investment Officers shall attend 10 hours of investment training within 12 months after taking office or assuming duties, and 10 hours every succeeding two years that begins on the first day of the fiscal year, which is October 1st, and consists of the two consecutive fiscal years after that date. The investments training shall be provided from an independent source approved by the Fiscal Affairs Committee to insure the quality and capability of investment management in compliance with the Act**.** For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Training shall be in accordance with the Act and shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with statutes governing the investment of public funds.

V. REPORTING

Investment reports shall be prepared quarterly and be signed and submitted by the Investment Officers, in a timely manner. These reports will be submitted to the City Manager and City Council. This report shall describe in detail the investment position of the City, disclose the market value and book value of each fund group as well as each separate investment, and state the maturity date of each security and accrued interest for the reporting period. The report shall

include all information as required by Section 2256.023 of the Act. It must also express compliance of the portfolio to the investment strategy contained in the City's Investment Policy and the Act.

MONITORING The market price of each investment shall be obtained monthly from a source such as the Wall Street Journal newspaper, the City's custodial bank, a reputable brokerage firm or security pricing service and reported on the investment reports. Investments with minimum rating requirements will be monitored for rate changes and liquidation of such investments will be determined at such time.

Monitoring credit ratings – The Investment Officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer shall notify the City Manager of the loss of rating, and liquidate the investment within one week.

Monitoring FDIC Status for Mergers and Acquisitions – The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CDs owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are owned, the Investment Officer or Advisor shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

VI. INVESTMENTS

ACTIVE PORTFOLIO MANAGEMENT The City intends to pursue active versus passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

AUTHORIZED INVESTMENTS The following are authorized investments for the City and all are authorized and further defined by the Act. Only those investments listed in this section are authorized.

A. Obligations, including letters of credit, of the United States or its agencies and instrumentalities; direct obligations of this state or its agencies and instrumentalities; other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States; and obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent. (Section 2256.009 (a) of the Act)

The following are not authorized investments under Section 2256.009 (b) of the Act:

- obligations whose payment represents the coupon payment on the outstanding principal balance of the underlying mortgage-backed security collateral and pays not principal (Interest only bonded);
- obligations whose payment represents the principal stream of cash from the underlying mortgage-backed security collateral and pays no interest (Principal only bonds);

- collateralized mortgage obligations that have a final stated maturity date of greater than 10 years; and
- collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

B. Fully collateralized certificates of deposit issued by a depository institution or an approved broker that has its main office or branch office in Texas, selected from a list adopted by the City, and guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor; secured by obligations authorized by this subchapter, or secured in any other manner and amount provided by law for deposits of the City. (Section 2256.010 of the Act)

C. FDIC insured, brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City safekeeping agent, not to exceed one year to maturity. Before purchase, the Investment Officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.

D. AAA-rated, or an equivalent rating, no-load money market mutual funds registered with and regulated by the Securities and Exchange Commission; having a dollar-weighted average stated maturity of 90 days or fewer; and includes in its investment objectives the maintenance of a stable net asset value of $1 for each share. (Section 2256.014 of the Act) The Fund must provide the City with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. Section 80a-1 et seq.);

   The City is not authorized by Section 2256.014 (c) of the Act to:

   - invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves in other funds held for debt service, in mutual funds described in the Act (Section 2256.014);
   - invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in the Act (Section 2256.014); or
   - invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in the Act (Section 2256.014) in an amount that exceeds 10 percent of the total assets of the mutual fund.

E. AAA-rated, or an equivalent rating by at least one nationally recognized rating service, constant dollar, investment pools as authorized by the City Council and as further defined by the Act, which invests in eligible securities as authorized by Section 2256.016 of the Act.

EXISTING INVESTMENTS The Investment Officer is not required to liquidate investments that were authorized investments at the time of purchase. Any investments currently held that do not meet the guidelines of this policy shall be reviewed to determine the ability to liquidate. An investment that requires a minimum rating under this subchapter does not qualify as an authorized investment during the period the investment does not have the minimum rating. An entity shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. If the investment cannot be liquidated because of material adverse change in the value since the time of purchase, and holding the investment to maturity does not negatively affect disbursements or cash flow, a recommendation of holding said investment to maturity is acceptable.

MAXIMUM MATURITIES The maximum stated maturity, from the date of purchase, for any individual investment may not exceed 5 years and the maximum dollar-weighted average maturity for the pooled fund group (investment portfolio) may not exceed 2 years.

DIVERSIFICATION It is the policy of the City to diversify its investment portfolios. Assets held in the pooled investment portfolio shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, specific issuer or specific class of securities. Diversification strategies shall be determined and revised periodically by the Fiscal Affairs Committee.

FINANCIAL INSTRUMENTS Maximum allowable percentages of the total portfolio for investments are stated as follows:

	Investment Type	Maximum Limit
1.	Investment Pools	100%
2.	Money Market Accounts	10%
3.	Certificates of Deposit	60%
4.	U.S. Government Securities	80%
5.	U.S. Agency Securities	80%

VII. SELECTION OF FINANCIAL INSTITUTIONS AND BROKER DEALERS

SELECTION OF FINANCIAL INSTITUTIONS Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP) issued every five (5) years. In selecting depositories, the services available, service costs, and credit worthiness of institutions shall be considered, and the Director of Finance shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history. The depository contract will provide for collateral if balance exceeds FDIC Insurance amounts.

The City shall select financial institutions from which the City may purchase certificates of deposit in accordance with the Act and this policy and will have a written depository agreement with the selected institution, which was approved by resolution of the Bank's Board if collateral is required. The Investment Officer shall monitor the fiscal condition of financial institutions where certificates of deposit are held.

AUTHORIZED FINANCIAL BROKER/DEALERS AND INSTITUTIONS The Investment Officer shall maintain a list of broker/dealers and financial institutions authorized to provide investment services. These may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must submit: audited financial statements, proof of National Association of Security Dealers certification, and proof of state registration.

Before engaging in investment transactions with a financial institutions or broker/dealers, the Investment Officer shall have received, from a Qualified Representative of said firm, a signed Certification Form. (Exhibit B) This form shall attest that the individual responsible for the City's account with that firm has (1) received and reviewed the investment policy of the City; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's investment policy, except to the extent that this

authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards. Investment Officers of the City may not acquire or otherwise obtain any authorized investment described in the investment policy from a person who has not delivered a signed Certification Form. The Fiscal Affairs Committee shall at least annually review, revise, and adopt a list of qualified broker/dealers and other financial institutions that are authorized to engage in investment transactions with the City. (Exhibit A)

COMPETITIVE BIDDING All investment transactions must be competitively transacted and executed with broker/dealers or financial institutions that have been authorized by the City. The City will obtain at least three competitive offers. Exception: New issues will not be required to be competitively transacted as all broker/dealers would show the same price and yield.

VIII. COLLATERAL

COLLATERALIZATION OF PUBLIC DEPOSITS Collateralization requirements are governed by the Texas Government Code Chapter 2257 (Public Funds Collateral Act). All bank deposits, certificates of deposit, and repurchase agreements shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the required minimum collateral level will be a market value equal to no less than 102% of the deposits. Collateral levels should be monitored and maintained by the financial institution. Repurchase agreements shall be documented by specific agreement noting the collateral pledged in each agreement and should be monitored daily. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances.

Collateral shall always be held in the City's name by an independent third party with whom the City of La Porte has a current custodial agreement. Evidence of the pledged collateral shall be maintained by a written agreement. A safekeeping receipt must be supplied to the City of La Porte for any transaction involving sales/purchases/maturities of securities and/or underlying collateral, which the City of La Porte will retain. The right of collateral substitution is granted provided the substitution has prior approval of the City and is followed by the delivery of an original safekeeping receipt to the City, and replacement collateral is received prior to the release of original collateral.

COLLATERAL DEFINED The City shall accept only the following securities as collateral:

A. FDIC insurance coverage;
B. United States Treasuries and Agencies;
C. Obligations, including letters of credit, of the United States or its agencies and instrumentalities.
D. Other securities as approved by the Fiscal Affairs Committee.

SUBJECT TO AUDIT All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.

IX. SAFEKEEPING AND CUSTODY

SAFEKEEPING AGREEMENT All securities owned by the City shall be held in the City's designated third party safekeeping. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, description, maturity, cusip number yield and/or coupon, market value and other pertinent information. Each safekeeping receipt

shall clearly indicate that the instrument is held for the City of La Porte. All safekeeping arrangements shall be documented by the Investment Officer.

DELIVERY VERSUS PAYMENT All investment transactions shall be executed on a delivery versus payment basis. That is, funds shall not be wired or paid until verification has been made that the collateral was received by the Trustee. The collateral shall be held in the name of the City. The Trustee's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

X. MANAGEMENT AND INTERNAL CONTROLS

The Director of Finance shall establish a system of internal controls, which shall be reviewed by an independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City.

Controls and managerial emphasis deemed most important that shall be employed where practical are:

A. Control of collusion
B. Separation of duties
C. Separation of transaction authority from accounting and record keeping
D. Custodian safekeeping receipts records management
E. Avoidance of physical delivery securities
F. Clear delegation of authority to subordinate staff members
G. Documentation on investment bidding events
H. Written confirmation of transactions for investments and wire transfers
I. Reconcilement and comparisons of security receipts with the investment subsidiary records
J. Compliance with investment policies
K. Accurate and timely reports
L. Validation of investment maturity decisions with supporting cash flow data
M. Adequate training and development of Investment Officers
O. Review of financial condition of all brokers, dealers and financial institutions
P. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies
Q. Monitor credit ratings
R. Monitor FDIC status for mergers and acquisitions for brokered CD’s

COMPLIANCE AUDIT The City shall perform, in conjunction with its annual financial audit, a compliance audit of management controls on investments and adherence to the entity's established investment policies. The audit shall include a formal review of the quarterly investment reports by an independent auditor and the results reported to the governing body by the independent auditor. Also, the governing body shall review its investment policy and investment strategy not less than annually and adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and strategy, and recorded any changes made to them.

CITY OF LA PORTE

TEXAS

GLOSSARY OF TERMS

AFIS – An acronym meaning Automated Fingerprint Identification System.

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

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

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

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

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

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

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

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

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

BOND ISSUE - Bonds sold.

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

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

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

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

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

CAFR – An acronym meaning Comprehensive Annual Financial Report.

CDBG – An acronym meaning Community Development Block Grant.

CPR – An acronym meaning Cardiopulmonary Resuscitation.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EMS – An acronym meaning Emergency Medical Services.

GLOSSARY OF TERMS

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

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

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

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

FEMA – An acronym for the Federal Emergency Management Agency.

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

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

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

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

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

GASB – An acronym for the Government Accounting Standards Board.

GFOA – An acronym for the Government Finance Officers Association.

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

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

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

GLOSSARY OF TERMS

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

HIDTA – An acronym for High Intensity Drug Traffic Area grant.

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.

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.

NFPA – An acronym for National Fire Protection Agency.

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

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

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

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

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

PFIA – An acronym meaning Public Funds Investment Act.

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

GLOSSARY OF TERMS

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

PRINCIPAL OF BONDS - The face value of the bonds.

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

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

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

RFP – An acronym meaning Request for Proposal.

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

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

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

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

SFFMA – An acronym for State Firefighters & Fire Marshals Association.

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

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

STEP – An acronym for Speed/Traffic Enforcement Program.

TEEX – An acronym meaning Texas Engineering Extension Service.

TIRZ – An acronym meaning Tax Increment and Reinvestment Zone.

TxDOT – An acronym meaning Texas Department of Transportation.

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

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

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

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

UASI – An acronym meaning Urban Area Homeland Security.

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

CITY OF LA PORTE

TEXAS

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SALE OF MATERIALS - Proceeds from the sale of materials.

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

WATER METERS - Proceeds from the installation of water meters.

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

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

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

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

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

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

CITY OF LA PORTE

TEXAS

CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

1010 **REGULAR EARNINGS -** Compensation to employees for work performed up to 40 hours per week. Also includes pay for vacation, sick and other paid time off.

1011 **SEASONAL EARNINGS –** Account used exclusively by the Recreation Division to capture the costs associated with summer time employees.

1012 **SICK BUY BACK –** Account is used for the City's sick buy back program. An annual payment of 48 hours of sick time, provided they have that amount accrued, is paid to full-time employees who have 10 years or more of service to the City. The program is an effort to reduce the sick time liability on the City's books.

1013 **AUTOMATIC OVERTIME –** Account used exclusively by the Emergency Medical Services Division to capture the costs associated with FSLA scheduled overtime for the paramedics.

1015 **RELIEF -** Account used exclusively by the Emergency Medical Services Division to capture the costs associated with relief personnel.

1020 **OVERTIME -** Compensation to employees for work performed in excess of 40 hours per week.

1025 **OCU OVERTIME -** Overtime incurred by the Organized Crime Unit. These costs are reimbursable by grant revenue and are kept separate for reporting purposes.

1030 **CERTIFICATION -** Compensation to selected employees for obtaining advanced training and qualifications.

1035 **LONGEVITY -** Compensation to employees with more than one year of service. The amount is four dollars per month for each year of service after the first year.

1040 **CLOTHING ALLOWANCE -** Clothing cost for employee uniforms.

1041 **TOOL ALLOWANCE -** Compensation to employees for costs associated with purchase of specialized tools.

1042 **CAR ALLOWANCE -** Compensation to employees who utilize their personal vehicle in conducting City business.

1043 **MOTORCYCLE ALLOWANCE -** Compensation to employees who utilize their personal motorcycle in conducting City business.

1044 **CLEANING ALLOWANCE -** Compensation to employees to offset cleaning cost for employee uniforms.

1055 **TERMINATION PAY (SICK/VAC) -** Cost incurred to pay terminated employees their accrued sick and vacation liability.

1060 **FICA -** City's contribution to social security.

1065 **RETIREMENT -** City's contribution to the Texas Municipal Retirement System.

1066 **VOLUNTEER FIREMEN RETIREMENT -** City's retirement contribution for volunteer fire fighters.

1070 **WORKERS COMPENSATION -** Workman's compensation coverage for employees.

1075 **UNEMPLOYMENT COMPENSATION -** Unemployment cost associated with terminated employees.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

1080 **INSURANCE - MEDICAL** - Cost to provide employee, retiree and dependents health coverage.

1081 **INSURANCE - LIFE** - Cost of providing life insurance for employees.

1090 **OTHER BENEFITS** - Cost incurred to provide other benefits such as physical examinations for employees.

1099 **ATTRITION** – Salary savings from turnover throughout the fiscal year.

2001 **OFFICE SUPPLIES** – Expendable materials used in routine office operations. Included in this account are: calculator tape, folders, purchasing requisition and receiving report books, pens, calendars and copy paper.

2002 **POSTAGE** - Cost of postage incurred to send outgoing mail for city divisions.

2003 **PROTECTIVE CLOTHING-** Cost of clothing materials used by various divisions in performance of duties. Included in this account are gloves, safety vests and glasses, goggles, rainwear and the purchase of uniforms and jackets.

2004 **GAS AND OIL** - Fuel and lubricants used by city vehicles.

2005 **MINOR TOOLS -** Hand tools that do not meet the requirements for fixed assets. Included in this account are items such as hammers, screwdrivers and shovels.

2006 **CLEANING -** Expendable materials used in routine cleaning operations. Included in this account are glass and abrasive cleaners, detergents, disinfectants, paper towels, mops and brooms.

2007 **CHEMICAL -** Chlorine and other chemicals used by various city divisions.

2008 **EDUCATIONAL** - Cost of educational materials. Included in this account are manuals and books for departmental training and handouts used to inform the public. Does not include equipment or routine office supplies used in training classes.

2009 **MEDICAL -** Cost of miscellaneous medical supplies, excluding materials used by the Emergency Medical Services Division that is accounted in account 2055.

2010 **TRAFFIC** - Materials used in the control of traffic flow and safety. Included in this account are safety cones, barricades and sign materials.

2014 **FREIGHT** - Cost associated with the delivery of items to the City.

2015 **OTHER SUPPLIES** - General supplies used by the various divisions in performing their functions. Included in this account are water coolers, floor mats, batteries, light bulbs, flashlights, spray paint, and duct tape .

2016 **JAIL OPERATIONS** - Cost incurred for supplies related to the operation of the jail.

2017 **SPECIALIZED SUPPLIES** - Cost incurred for special supplies used in certain operations. Examples include SWAT and DARE supplies.

2018 **COMPUTER SUPPLIES** - Cost incurred for the operation of microcomputers in the various divisions. Included in this account are computer paper and ribbons.

2019 **TRAINING FIELD SUPPLIES** - Cost incurred for the operation of the Fire Training Facility.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

2030 **SMALL PARTS -** Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.

2031 **ATHLETIC SUPPLIES -** Cost incurred for supplies and other small items used in the performance of the athletic program.

2032 **AQUATIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the Aquatic program.

2036 **SPECIAL OLYMPICS (SPORT)** - Cost incurred for supplies and other miscellaneous items used in the performance of the SPORT program.

2040 **VEHICLE MAINTENANCE** - Automotive parts used by the Vehicle Maintenance Division in the repair of vehicles.

2050 **SAFETY** - Miscellaneous items used in the promotion of safety.

2055 **EMS DRUGS AND SUPPLIES** - Medical and related supplies used by the Emergency Medical Services Division in providing emergency medical care.

2056 **MEDICAL OXYGEN** - Oxygen supplies used by EMS in providing emergency medical care.

2075 **TOURISM DEVELOPMENT** – Used for the Hotel/Motel Fund and the Economic Development Fund to account for costs incurred for the marketing and promotion of tourism and development within the City of La Porte.

2076 **CITY MAPS** – Used for the Hotel/Motel Fund to account for costs associated with the publication of City maps.

2077 **FIREWORKS** – Used for the Hotel/Motel Fund to account for costs related to the annual 4th of July Fireworks display and celebration.

2078 **CONFIDENTIAL FUNDS** – Used by the Police Department for investigational purposes, such as the purchase of information, services or evidence. Strict guidelines for use of these funds are adhered to.

2090 **MACHINERY/TOOLS/EQUIPMENT** - Non-capital expenditures for machinery, tools and equipment not meeting the $5,000 minimum expenditure requirement. Included in this account are calculators and cameras.

2091 **OFFICE FURNITURE** - Non-capital expenditures for office furniture that do not meet the $5,000 minimum expenditure requirement. Items included in this account are chairs, desks and file cabinets.

2093 **COMPUTER EQUIPMENT** – Non-capital expenditures for computer equipment not meeting the $5,000 minimum expenditure requirement. Included in this account are personal computers, printers, copiers and fax machines.

3001 **MEMBERSHIPS AND SUBSCRIPTIONS -** Memberships to professional organizations and subscriptions to professional publications.

3020 **TRAINING/SEMINARS** - Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

3021 **SPECIAL COMMISIONS** – Travel and training related expenses for citizen or volunteer committees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6012 **RE-INSURANCE** - Cost of an umbrella insurance police for employee and dependent medical insurance.

6013 **TCEQ REQUIREMENTS** - Cost incurred in meeting the various requirements of the Texas Commission on Environmental Quality.

6014 **LIBRARY COSTS** – Costs associated with the City of La Porte Public Library.

6015 **COMMINITY FESITVALS** – Costs incurred for various Community Festivals within the City of La Porte.

6016 **CHAMBER OF COMMERCE** – Cost incurred to remit a portion of Hotel Occupancy Taxes to the Chamber of Commerce per a written agreement between the City and the Chamber.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

6017 **EDUCATIONAL FACILITIES** – Used in the Tax Increment and Reinvestment Fund to account for a portion of property taxes collected for the La Porte ISD.

6020 **EXPIRED INVENTORY** - Cost incurred in disposing of obsolete or damaged inventory.

6021 **DANGEROUS BUILDINGS** – Costs associated with the demolition of dangerous buildings.
6022 **CITIZEN CLAIMS** – Cost incurred in the payment of monies directly to providers/claimants by the City in lieu of insurance.

6041 **SPECIAL EVENTS** - Cost incurred in the operation of special events.

6070 **APPRECIATION PROGRAM -** Cost incurred related to the City's employee appreciation program.

6071 **SERVICE AWARDS -** Cost incurred for the purchase of service awards for long tenured employees.

6072 **SAFETY RECOGNITION PROGRAM -** Cost incurred for the purchase of items related to the safety program.

6091 **BAD DEBT EXPENSE -** Cost incurred related to the disposal of uncollectible account receivable accounts.

7001 **ELECTRICAL -** Cost for electrical power service provided to city facilities.

7002 **NATURAL GAS -** Cost for natural gas service provided to city facilities.

7003 **TELEPHONE -** Cost associated with providing basic telephone and cellular phone service, rental agreements and long distance service to city divisions.

7004 **WATER** - Cost for water consumption provided to city facilities.

7005 **MISCELLANEOUS UTILITIES -** Cost for miscellaneous utilities not listed above.

7006 **CONTRACT SEWER -** Cost for having a portion of the City's sewage treated at a remote location.

7007 **HISTORICAL UNDERUTILIZATION** – Used to account for a historical underutilization of water when compared to amounts budgeted.

8001 **BUILDING ACQUISITIONS -** Cost to purchase buildings.

8002 **BUILDING IMPROVEMENTS -** Cost associated with additions and improvements to existing buildings. Costs recorded in this account are considered capital expenditures and have a minimum threshold of $5,000.00 per project. Improvement projects less than $5,000.00 are recorded in account 4011.

8011 **OFFICE EQUIPMENT -** Cost to purchase office equipment exceeding $5,000.

8012 **WATER TAPS -** Cost associated with the installation of water taps.

8013 **SEWER TAPS -** Cost associated with the installation of sewer taps.

8014 **WATER LINE REPLACEMENT -** Cost incurred to replace existing water lines.

8015 **SEWER LINE REPLACEMENT -** Cost incurred to replace existing sewer lines.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

8021 **MACHINES, TOOLS & EQUIPMENT -** Cost associated with the acquisition of various machines, tools and equipment exceeding $5,000.

8023 **COMPUTER EQUIPMENT** - Cost for new computer equipment exceeding $5,000.

8026 **METERS AND BOXES** - Cost associated with purchase of water meters and water meter boxes.
8027 **TRAFFIC CONTROL DEVICES -** Cost associated with the control of traffic, including the building and maintenance of traffic humps and other similar projects.

8028 **FIRE HYDRANTS -** Cost for purchase of fire hydrants.

8029 **PAVING -** Cost associated with the building of streets, curbs gutters and paving of other similar projects including sidewalks.

8031 **LAND ACQUISITIONS -** Cost to purchase land.

8032 **LAND IMPROVEMENTS -** Cost associated with land improvements. This account includes the planting of trees and installation of fencing.

8050 **MOTOR VEHICLES -** Cost to acquire motor vehicles.

8060 **RECREATION EQUIPMENT -** Cost to acquire recreational equipment.

9001-
9041 **TRANSFERS TO OTHER FUNDS -** Administrative transfers to other Funds.

9037 **TRANSFER FOR DEBT SERVICE** - A transfer from the Utility Fund to the Utility Debt Service Fund to pay for Revenue Bonds and the General Debt Service Fund to pay for Water/Wastewater and Tax Bonds assumed in previous annexations.

9038 **DEBT SERVICE - SERIES I** - A transfer for debt service requirements of the La Porte Area Water Authorities Series I debt.

9039 **DEBT SERVICE - SERIES II** - A transfer for debt service requirements of the La Porte Area Water Authorities Series II debt.

9050 **CONTINGENCY** - Used by administration to record costs incurred that are infrequent and were unforeseen at budget preparation time.

9051 **EMERGENCY RESPONSE** – To record costs incurred due to a disaster of some sort, such as hurricane.

9072 **OPERATORS AGREEMENT** – To account for payments, agreed upon by the City of La Porte and the La Porte Area Water Authority, for the operation, maintenance, repair and management of the LPAWA property.

9080 **BILLING FOR CAPITAL RESERVE** - A billing to the three member cities of the La Porte Area Water Authority that is set aside as a reserve for future capital expansion.

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