
CITY OF LA PORTE, TEXAS

OPERATING BUDGET



October 1, 2017 - September 30, 2018





This budget is estimated to raise more total property taxes than last year’s budget by \$2,500,000, or 13.59%, and of that amount \$692,737 is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Comparison:

	<u>FY2018</u>	<u>FY2017</u>
Adopted Tax Rate	\$0.710/\$100	\$0.710/\$100
Effective Tax Rate	\$0.795/\$100	\$0.713/\$100
Effective Operating Rate	\$0.673/\$100	\$0.601/\$100
Debt Tax Rate	\$0.105/\$100	\$0.105/\$100
Rollback Tax Rate	\$0.831/\$100	\$0.754/\$100

Total debt obligation for City of La Porte secured by property taxes: \$4,526,924.

Record Votes:

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



MAYOR AND CITY COUNCIL



Louis Rigby
Mayor



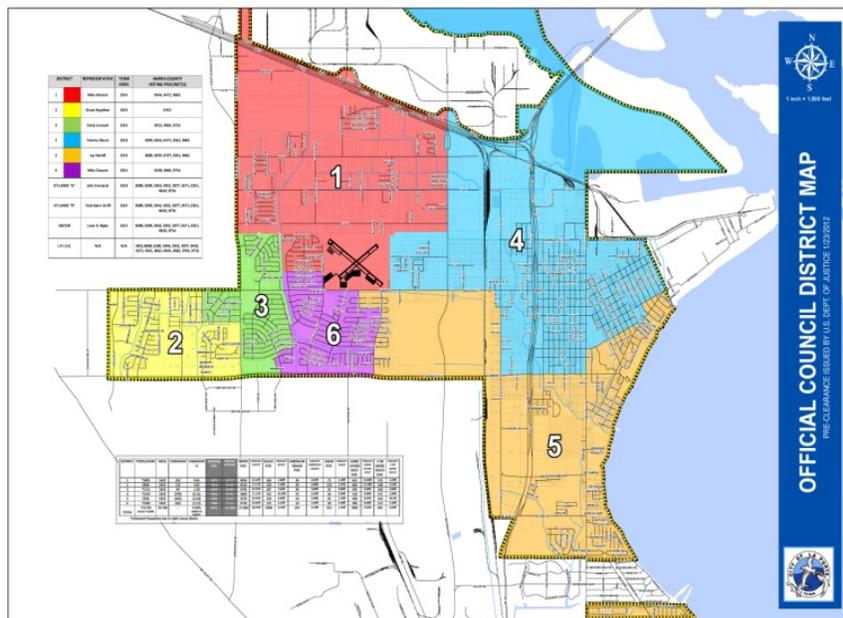
Danny Earp
Councilmember
District 1



Chuck Engelken
Councilmember
District 2



Daryl Leonard
Councilmember
District 3



John P. Zemanek
Councilmember
At Large A



Dottie Kaminski
Councilmember
At Large B



Kristin Martin
Mayor Pro-Tem
District 4



Jay Martin
Councilmember
District 5



Nancy Ojeda
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, 2016

Christopher P. Morill

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, 2016.

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

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

TABLE OF CONTENTS

RECOGNITION

Elected Officials.....	5
Distinguished Budget Presentation Award.....	6

TABLE OF CONTENTS	7
--------------------------------	---

HOW TO USE THIS DOCUMENT	10
---------------------------------------	----

ORGANIZATION CHART	12
---------------------------------	----

LA PORTE, TEXAS MAP	13
----------------------------------	----

INTRODUCTION

City Manager’s Message.....	15
General Budget Information, Plan and Process.....	31
Organization of Funds.....	36
Description of City and Economic Background.....	39
Long Range Goals / Strategic Plan	41

BUDGET INFORMATION AND SUMMARIES

Consolidated Summary of All Funds.....	49
Explanation of Changes in Fund Balances	50
Budget Ordinance	51
Property Valuation Resolution	52
Property Tax Ordinance	53
Water and Sewer Rates	55
Analysis of Property Valuations, Tax Levies and Collections.....	58
Analysis of Tax Rate	59
Consolidated Statement of Revenues and Expenditures	60
Revenue Projection Rationale	62
Appropriation by Fund.....	67
Appropriation by Department	68
Summary Statement of Revenues and Expenditures.....	73
Personnel Summary of All Funds	76
Schedule of Capital Outlay.....	78

GENERAL FUND

Summary	81
Statement of Revenues	84
Emergency Services Department	89
Police Department.....	101
Golf Course	119
Administration Department	127
Finance Department	159
Public Works Department	173
Parks Department.....	187
Planning Department.....	201

TABLE OF CONTENTS, Continued

UTILITY FUND

Summary	214
Statement of Revenues	215
Utility Fund Revenue Allocation	216
Utility Fund Expense Allocation	216
Summary for Utility Fund.....	218
Water Production	219
Water Distribution	222
Wastewater Collection	225
Wastewater Treatment	228
Utility Billing.....	231
Non-Departmental.....	234

OTHER ENTERPRISE FUNDS

Summary	237
Airport.....	239
La Porte Area Water Authority	245

INTERNAL SERVICE FUNDS

Summary	251
Motor Pool.....	253
Insurance Fund.....	263
Technology Fund.....	273

SPECIAL REVENUE FUNDS

Grant Fund	279
Street Maintenance Sales Tax Fund	309
La Porte Emergency Services District	313
Hotel/Motel Occupancy Tax Fund	319
La Porte Development Corporation	323
Tax Increment Reinvestment Zone.....	327

CAPITAL IMPROVEMENT FUNDS

General CIP	329
Utility CIP	333
Airport CIP.....	337
Sewer Rehabilitation Fund.....	339
Drainage Improvement Fund.....	341
Street Maintenance Sales Tax Fund	343
2006 Certificates of Obligation Bond Fund (047)	346
2010 Certificates of Obligation Bond Fund (050)	347
2015 Certificates of Obligation Bond Fund (051)	349
Texas Water Development Board Loan (052)	351

TABLE OF CONTENTS, Continued

DEBT SERVICE FUNDS

General Debt Service Fund 353
Long Range Debt Service Plan 355

MISCELLANEOUS

Statistical Section 367

FINANCIAL POLICIES

Financial Management Policies 381
Investment Policy 395

GLOSSARY

Glossary of Terms 405
Chart of Revenue Accounts 411
Chart of Expenditure Accounts 418

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 2017-2018.

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 2017-2018 budget. This section also contains information on the Budgetary Plan and Process, an explanation of our Fund Organization, a description of the City and its economic background, and a copy of the City's Long Range Goals.

The **Budget Information and Summaries** Section includes an overall summary of the Budget, information on taxes, and summaries of both revenues and expenditures that might interest the lay reader. The ordinances adopting the Budget and levying taxes and the resolution adopting the 2017 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.

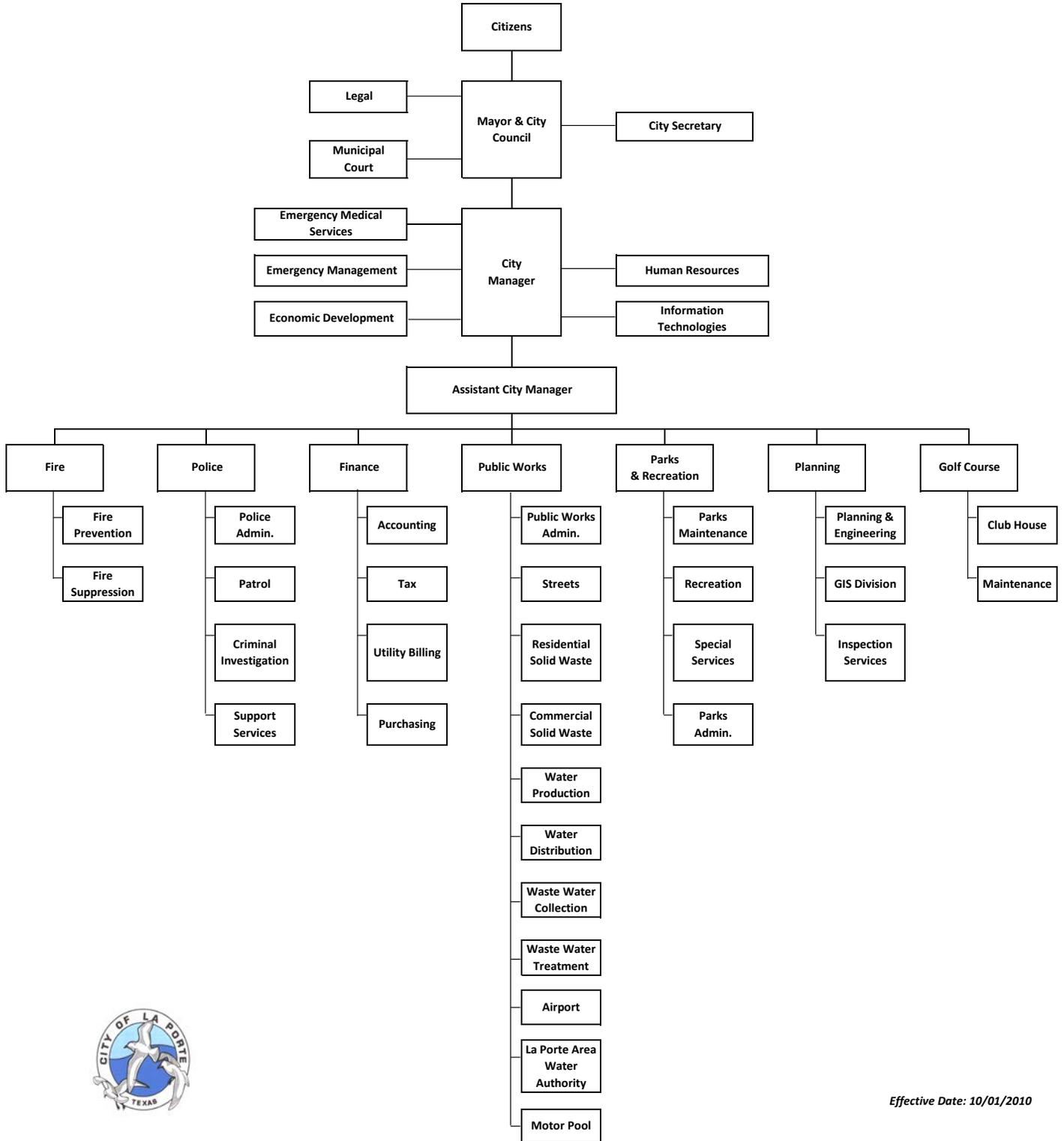
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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-seven consecutive years.

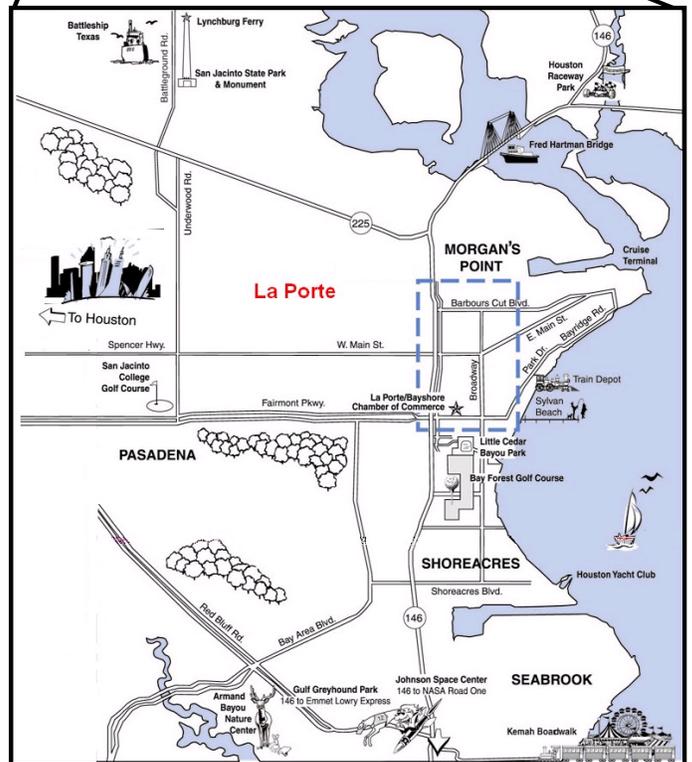
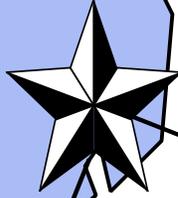
Should you have any questions or comments regarding the information presented in this document, please feel free to contact the Director of Finance or the Treasurer at 281-471-5020.

CITY OF LA PORTE ORGANIZATIONAL CHART



Effective Date: 10/01/2010

La Porte, Texas







September 30, 2017

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 2017-18 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 25, 2017. The budget is the document the City uses in its mission to provide services and to improve the quality of life of its citizens. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	<u>FY 2016-17</u> <u>ADOPTED BUDGET</u>	<u>FY 2017-18</u> <u>ADOPTED BUDGET</u>
General Fund	\$ 47,089,127	\$ 48,835,470
Utility Fund	7,322,478	7,078,221
Enterprise Funds	1,578,575	1,878,115
Internal Service Funds	10,541,640	10,605,687
Capital Improvement Funds	8,751,837	9,081,126
Debt Service Funds	4,240,106	4,526,924
Grant Fund	1,417,967	1,152,584
Street Maintenance Sales Tax Fund	1,605,313	1,930,000
Emergency Services District	1,302,632	1,087,507
Hotel/Motel Fund	836,241	743,805
La Porte Development Corporation	2,631,181	3,834,526
Tax Increment Reinvestment	<u>6,309,824</u>	<u>1,991,430</u>
Total Authorized Operations	\$93,626,921	\$92,745,395

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 2018 budget represents a decrease of \$881,526, or approximately 1%, when compared to last year's budget. The majority of funds include increases for personnel services, capital costs and an increased transfers to the insurance fund. These increases are offset by a decrease in repayments to developers within the City's Tax Increment and Reinvestment Zone accounts of nearly \$4.3 million.

This budget is built around discussions that took place during the City Council's spring budget retreat. Some of the short term goals include:

- The continuous commitment of additional funding from the General Fund for utility infrastructure improvements in the amount of \$2,000,000.
- Continued funding to the Health Insurance Fund to shield employees and retirees from exponential increases in premiums.
- The addition of three police officers to maintain staffing outlined by the comprehensive plan.
- A bond issue from the Texas Water Development Board to improve water and sewer infrastructure within the Lomax area.

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 5% from the 2017 budget due to rising claims costs. In an effort to fund the increasing costs, employee and retiree contributions will be increased for 2018. 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 FY2018 are drainage and street improvements, and various utility improvement projects. An in depth discussion of capital improvements can be found on page 329. The budget also includes vehicle/equipment replacements of \$712,131.

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.

The 2017-18 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

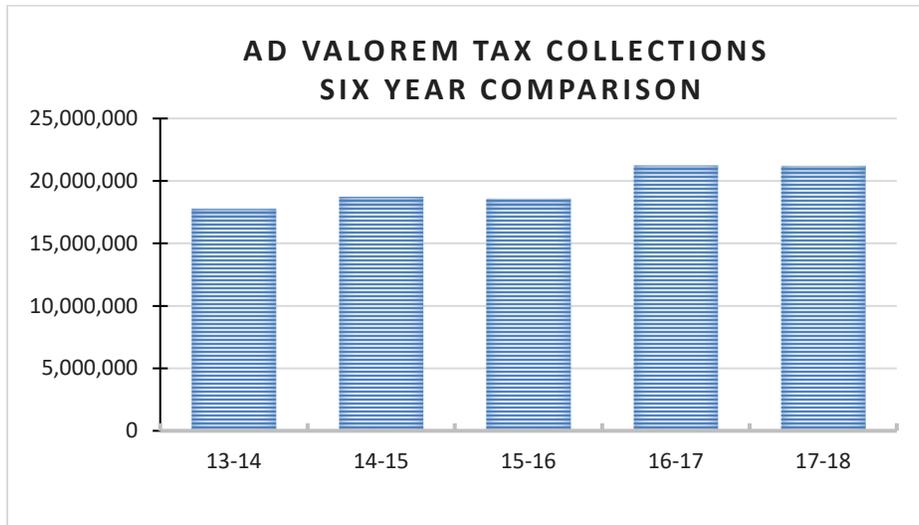
The primary resources for the City of La Porte are taxation and charges for services. The underlying basis for estimation of resource collection is historical trend analysis combined with a conservative attitude.

RESOURCES DERIVED THROUGH TAXATION

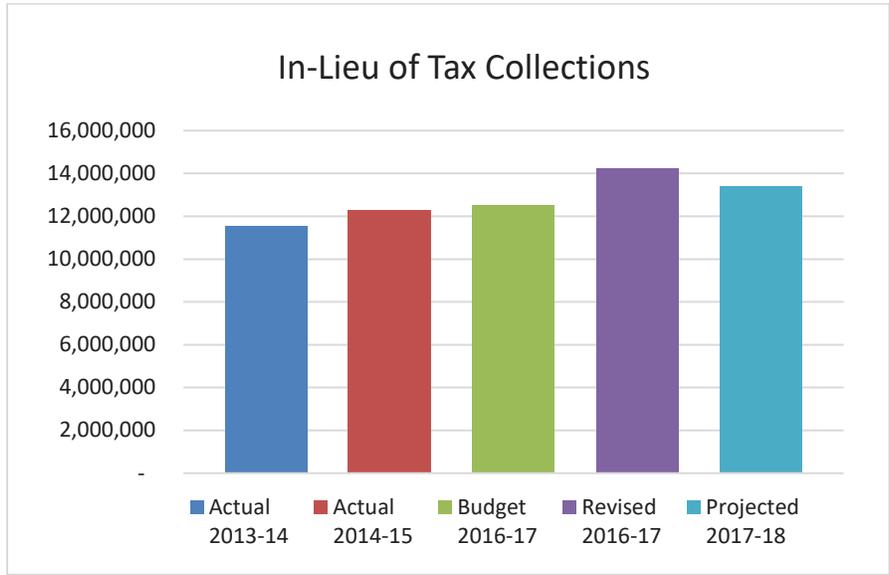
The resources derived from the taxation of property located in the City are the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2017-18 will mark the twenty-ninth year the City has maintained its tax rate at \$0.71 cents 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 debt 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.

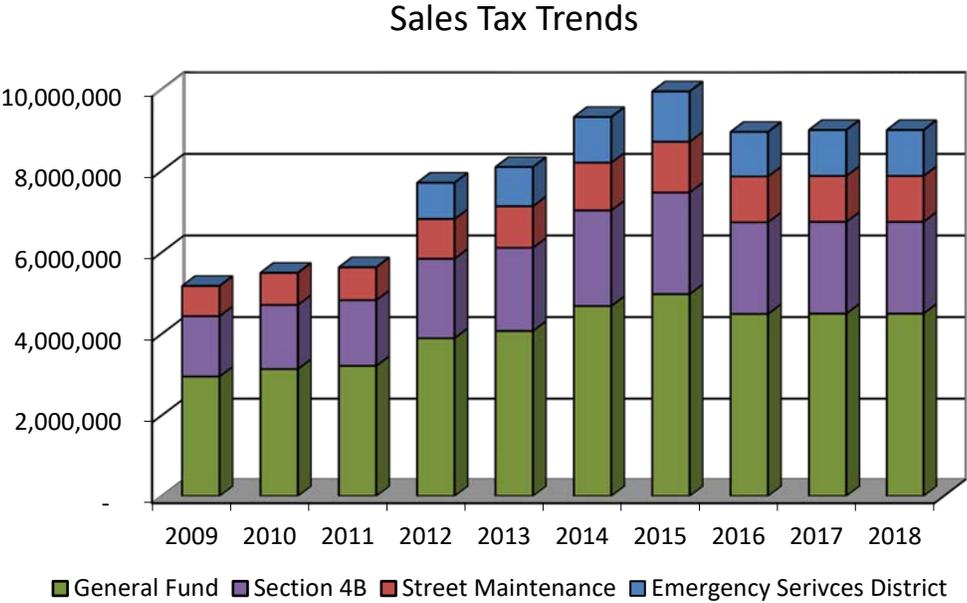
For fiscal year 2017-18, the City expects to collect \$21.2 million through the ad valorem tax process. The graph below portrays the actual collections for the last three fiscal years, estimated collections for fiscal year 2016-17 and projected collections for 2017-18.



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 39. The City expects to collect \$13.4 million from this revenue source. The graph on the following page shows that collections increased have remained steady from 2013-2017; however, projections for 2018 are approximately \$400,000 lower due to less inventory tax. In fiscal year 2017, 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 \$4.5 million for the General Fund and \$2.25 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 \$1.13 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 \$2.4 million from this revenue source in fiscal year 2017-18.

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 2017-18 is \$19.3 million. Listed below are major sources of revenues received from services rendered.

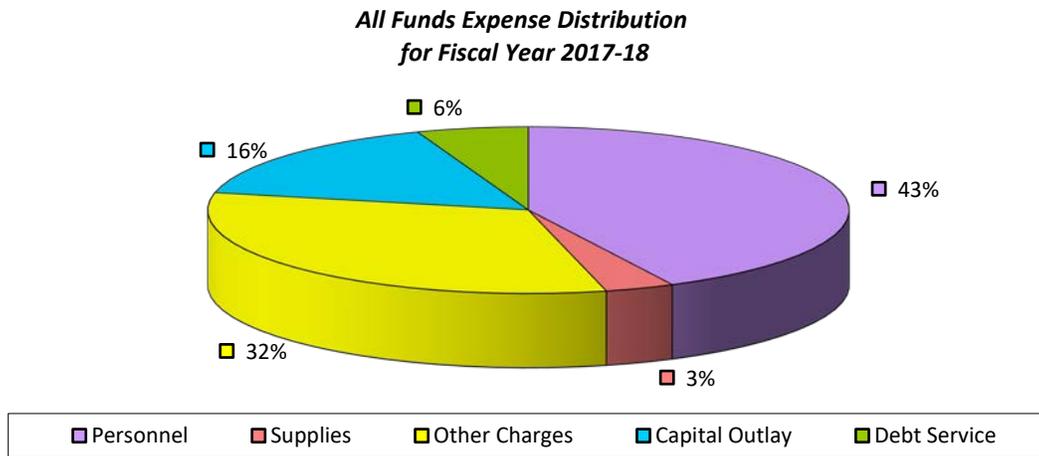
Service Rendered	Projected 2017-18 Resources
Water Production & Distribution	\$ 6,255,658
Wastewater Collection & Treatment	3,500,550
Residential Solid Waste Collection	2,250,000
Golf Course Fees	1,065,925
Motor Pool Lease & Maintenance Fees	3,094,681

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 \$536,150 on its idle funds during fiscal year 2017-18. 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.



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for \$23 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 60% 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 \$4.5 million, or 6% of the City's total budget.

The Capital Outlay category includes procurement of vehicles totaling \$712,131, Capital Improvement Projects totaling \$10.2 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 \$2.8 million of the budget.

The Other category includes items such as utilities, training and education, and maintenance. This category totals \$26 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 \$8.4 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to \$5 million annually.

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

PERSONNEL CHANGES

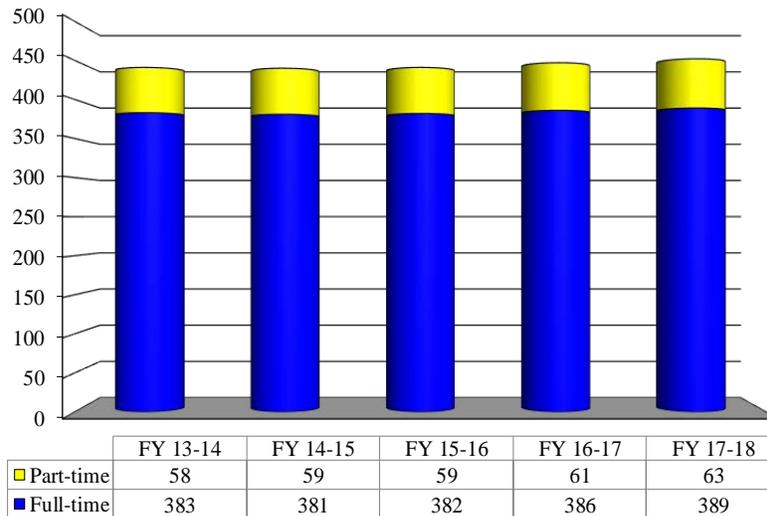
Staffing levels for fiscal year 2017-18 increased by three full-time and two part-time positions. The following divisions have increased staffing for the 2018 fiscal year.

The Police Department includes the addition of three officers. Two of the officers will be dedicated to Patrol and one will be assigned to DOT. The City’s population has increased and demand for police services has grown significantly since 1999. The additional officers will bring the department more in line with staffing levels outlined in the Comprehensive Plan.

Additionally, seasonal part-time staff positions have been added to the recreation division. The City has had much success with the summer programs and are adding basketball score keepers for the summer camps. These additional seasonal employees are needed to allow more participants to attend the City’s camp, which currently has a maximum number of participants and has an ongoing waiting list.

The two engineering positions, which were located under the Planning Department, have been reallocated to the Public Works department. All other divisions maintained the same personnel levels as fiscal year 2017.

Below is a chart reflecting the personnel changes in the City from FY 2014 through FY 2018.



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 2016-17 are currently estimated at \$47,513,054 which is \$4,659,657 or 10.87% 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 2016-17	Current Estimate 2016-17	Variance	Percent
General Property Taxes	\$ 15,728,500	\$ 17,965,000	\$ 2,236,500	14.22%
Franchise Taxes	2,190,624	2,171,124	(19,500)	-0.89%
Sales Taxes	4,425,000	4,500,000	75,000	1.69%
Industrial Payments	12,500,000	14,242,856	1,742,856	13.94%
Other Taxes	90,000	90,000	0	0.00%
Licenses & Permits	417,000	434,571	17,571	4.21%
Fines & Forfeits	1,598,200	1,641,150	42,950	2.69%
Charges for Services	4,009,282	4,189,098	179,816	4.48%
Parks & Recreation	233,700	268,509	34,809	14.89%
Recreation & Fitness Center	220,400	264,400	44,000	19.96%
Golf Course	1,054,365	1,070,020	15,655	1.48%
Intergovernmental	25,000	0	(25,000)	0.00%
Miscellaneous	86,200	251,200	165,000	191.42%
Operating Transfers	125,126	125,126	0	0.00%
Interest	<u>150,000</u>	<u>300,000</u>	<u>150,000</u>	100.00%
Total	\$42,853,397	\$ 47,513,054	\$ 4,659,657	10.87%

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 higher than originally budgeted by \$75,000 or 1.69% due to an upward economic trend. As discussed, this revenue stream is dependent on the energy sector.

Industrial Payment collections are higher than original projections due to an increase in inventory levels. Staff budgets conservatively because the inventories can vary from year to year as goods are moved in and out of the warehouses.

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 and buy board rebates.

Interest revenues - After years of little earnings in investments, rates have begun to increase and interest revenues are double what the City originally projected. Healthy fund balances have allowed the City to invest more funds and earn more interest.

The revenues for the new fiscal year are projected at \$46,639,225, which is \$3,785,228, or 8.83%, higher than they were compared to the 2016-17 original projection. The revenues for the new fiscal year are shown below:

Category	Original Projection 2016-17	Projection 2017-18	Variance	Percent
General Property Taxes	\$ 15,728,500	\$ 17,960,500	\$2,232,000	14.19%
Franchise Taxes	2,190,624	2,428,769	238,145	10.87%
Sales Taxes	4,425,000	4,500,000	75,000	1.69%
Industrial Payments	12,500,000	13,375,000	875,000	7.00%
Other Taxes	90,000	90,000	0	0.00%
Licenses & Permits	417,000	491,500	74,500	17.87%
Fines & Forfeits	1,598,200	1,556,150	(42,050)	-2.63%
Charges for Services	4,009,282	4,087,367	78,085	1.95%
Parks & Recreation	233,700	268,000	34,300	14.68%
Recreation & Fitness Center	220,400	264,400	44,000	19.96%
Golf Course	1,054,365	1,065,925	11,560	1.10%
Intergovernmental	25,000	0	(25,000)	0.00%
Miscellaneous	86,200	100,000	13,800	16.01%
Operating Transfers	125,126	126,614	1,488	1.19%
Interest	<u>150,000</u>	<u>325,000</u>	<u>175,000</u>	116.67%
Total	\$42,853,397	\$ 46,639,225	\$ 3,785,828	8.83%

Property taxes are projected to increase by 14% from the original 2017 original budget. The Preliminary Certified Estimates provided by HCAD projected values to grow slightly; however, the certified roll came in lower than projected, and we expect to recover the difference with the first supplemental roll.

Sales Taxes are projected to grow by 1.69%. Although projections for increased oil production are on the horizon, timing is uncertain and staff budgeted conservatively based on recent trends.

Industrial Payments are expected to increase from the fiscal year 2017 budget by 7%. The 2018 revenues are projected to increase due to continued growth and expansion in the industrial district. Revenues are not projected to be as high as the current year (\$14.2 million) due to the uncertainty of inventories housed within the district at January 1st.

Licenses and Permits are projected to decrease from the current year budget by 17.9%, or approximately \$74,500. The information is based on data gathered by the planning department, which expects an increase in development within the coming year.

Parks and Recreation/Fitness Center fees are projected to increase due to continued efforts to add more classes and expand recreation programs. Additionally, activity trends are increasing at the wave pool and other facilities.

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

Interest revenues are projected to double based on the increases in the overnight rate and rebounding economy.

Intergovernmental revenues are down since these revenues are all reported in the Grant Fund and not the General Fund.

General Fund Expenditures

The General Fund expenditures for fiscal year 2016-17 are currently estimated at \$46,725,747, which is \$363,380 or 0.77%, less than the fiscal year 2016-17 budget.

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

Department	Budget 2016-17	Current Estimate 2016-17	Variance	Percent
Emergency Services	\$ 4,840,716	\$ 4,801,254	(39,462)	-0.82%
Police	12,575,252	12,529,700	(45,552)	-0.36%
Golf Course	1,550,231	1,539,502	(10,729)	-0.69%
Administration	5,900,107	6,114,260	214,153	3.63%
Finance	1,630,305	1,597,276	(33,029)	-2.03%
Non-Departmental	8,572,487	8,383,197	(189,290)	-2.21%
Public Works	5,806,815	5,746,129	(60,686)	-1.05%
Parks & Recreation	4,336,266	4,309,727	(26,539)	-0.61%
Planning & Engineering	<u>1,876,948</u>	<u>1,704,702</u>	<u>(172,246)</u>	-9.18%
Total	\$ 47,089,127	\$ 46,725,747	(\$ 363,380)	-0.77%

The General Fund expenditures for the 2018 fiscal year are budgeted at \$48,835,470, which is \$1,746,343, or 3.7%, greater than the 2016-17 budget. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2016-17	Budget 2017-18	Variance	Percent
Emergency Services	\$ 4,840,716	\$ 5,024,322	183,606	3.79%
Police	12,575,252	13,288,617	713,365	5.67%
Golf Course	1,550,231	1,663,004	112,773	7.27%
Administration	5,900,107	5,957,028	56,921	0.96%
Finance	1,630,305	1,613,217	(17,088)	-1.05%
Non-departmental	8,572,487	9,110,481	537,994	6.28%
Public Works	5,806,815	6,038,577	231,762	3.99%
Parks & Recreation	4,336,266	4,542,309	206,043	4.75%
Planning & Engineering	<u>1,876,948</u>	<u>1,597,915</u>	<u>(279,033)</u>	-14.87%
Total	\$ 47,089,127	\$ 48,835,470	\$ 1,746,343	3.71%

Of the thirty-three different General Fund divisions comprising these Departments, ten (10) budgeted at amounts equal to or less than their 2016-17 budget level and fourteen (14) 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.

Emergency Medical Services – The Emergency Services Division is increasing by 5.15% over the prior year budget. This is partially due to increased costs for pharmaceuticals and IV fluids, which is projected to rise by \$20,000. The division budget also includes costs for a computer billing and reporting software implementation, which accounts for \$52,130 of the increase. \$33,000 is included for equipping two back up ambulances with chest compression devices to bring all ambulances up to standard.

Police Patrol – The Patrol Division budget is increasing by 7.03% due to largely to the addition of three officers. The additional funding totaling \$324,859 includes salary, associated benefits, supplies and an additional vehicle for the DOT officer. The divisional budget also allocates funding of \$49,000 to upgrade patrol vehicles to Chevy Tahoes.

Criminal Investigation (Police Department) – Other than increases for personnel, the CID division is increasing by just over 5% due to the allocation of additional funds for narcotic and street crimes activity. The budget also includes the necessary replacement of a high capacity cross cut shredder.

Golf Course Maintenance – The driving factor for the 11.5% increase in the Golf Course Maintenance division is the replacement of irrigation satellites and main control computer for the golf course grounds for \$112,000. The current system is outdated and not functioning properly.

Administration – The Administration Division is increasing significantly due to the remaining portion of an economic incentive payment totaling \$295,911. This cost is not a recurring cost; therefore, the following fiscal year will show a hefty decrease in this line item.

City Council (Administration Department) – The City Council budget includes \$8,000 for iPads for the council members to improve efficiency and connectivity. All other line items within this division remain flat.

Non-Departmental (Finance Department) – The non-departmental budget, which is a shared cost center, includes increases for consulting services for upcoming Industrial District Agreement contract negotiations and renewals. This budget also reflects an increase for rising health care costs and funding for the implementation of compensation study recommendations.

Public Works Administration – The Public Works Administration budget is showing an increase due to the transfer of the two engineering 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 Administration – The Parks Administration budget includes notable increases of \$24,547 for a mandatory software upgrade, increases in printing costs, and approximately \$40,000 for an updated master plan for the Parks and Recreation department.

General Fund Overall Fund Condition

The projected 2018 end-of-year balance for the General Fund is \$38,301,784, which is approximately 78%, or 286 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 2016-17 are currently estimated at \$7,974,650, which is \$123,250 or 1.52%, lower than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2016-17	Current Estimate 2016-17	Variance	Percent
Other	\$ 6,500	\$ 6,500	\$ 0	0.00%
Water	4,681,500	4,644,000	(37,500)	-0.80%
Sewer	3,407,400	3,304,150	(103,250)	-3.03%
Interest	<u>2,500</u>	<u>20,000</u>	<u>17,500</u>	700.00%
Total	\$ 8,097,900	\$ 7,974,650	(\$ 123,250)	-1.52%

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). During the 2016-17 fiscal year, the City of La Porte was affected by Hurricane Harvey. While revenues had been on target, the significant rain event contributed to falling revenues. The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection 2016-17	Projection 2017-18	Variance	Percent
Other	\$ 6,500	\$ 6,500	\$ 0	0.00%
Water	4,681,500	4,759,000	77,500	1.66%
Sewer	3,407,400	3,430,550	23,150	0.68%
Operating Transfers	0	0	0	
Interest	<u>2,500</u>	<u>70,000</u>	<u>67,500</u>	2700.00%
Total	\$ 8,097,900	\$ 8,266,050	\$ 168,150	2.08%

The revenues for the new fiscal year are projected at \$8,266,050, which is \$168,150, or 2.1%, greater than the 2016-17 original projection. The water and sewer revenues are anticipated to increase due in part to new housing development within the City. Additionally, an annual meter replacement program 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. Interest revenues are also anticipated to increase due to higher yields and a healthier fund balance.

Utility Fund Expenses

The Utility Fund expenses for fiscal year 2016-17 are currently estimated at \$7,169,100, which is \$302,606, or 4.1% less than the Fiscal Year 2016-17 original budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2016-17	Current Estimate 2016-17	Variance	Percent
Water Production	\$ 638,754	\$ 620,049	(\$ 18,705)	-2.93%
Water Distribution	1,009,300	986,012	(23,288)	-2.31%
Wastewater Collection	1,074,582	1,044,747	(29,835)	-2.78%
Wastewater Treatment	1,355,913	1,260,239	(95,674)	-7.06%
Utility Billing	772,715	744,132	(28,583)	-3.70%
Non-departmental	<u>2,471,214</u>	<u>2,364,693</u>	<u>(106,521)</u>	-4.31%
Total	\$ 7,453,789	\$ 7,019,872	(\$ 302,606)	-4.06%

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 2016-17	Budget 2017-18	Variance	Percent
Water Production	\$ 638,754	\$ 624,989	(\$ 13,765)	-2.15%
Water Distribution	1,009,300	994,236	(15,064)	-1.49%
Wastewater Collection	1,074,582	1,093,052	18,470	1.72%
Wastewater Treatment	1,355,913	1,348,400	(7,513)	-0.55%
Utility Billing	772,715	753,337	(19,378)	-2.51%
Non-departmental	<u>2,471,214</u>	<u>2,264,207</u>	<u>(207,007)</u>	-8.38%
Total	\$ 7,453,789	\$ 7,078,221	(\$ 244,257)	-3.28%

The decreases in the water and wastewater divisions can mostly be attributed to capital replacements that occurred during the 2016-17 fiscal year and will not be repeating in 2018. The non-departmental division includes transfers for debt service payments. In fiscal year 2018, the utility fund will not be sending over funds for debt in an effort to reduce excess reserve balances in the debt fund.

Utility Fund Overall Fund Condition

The projected 2018 end-of-year working capital balance for the Utility Fund is \$5,516,553, which is approximately 78%, or 284 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 payoffs have had a positive impact on fund balance, as well as continued efforts to boost revenues and control costs.

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 minimal working capital balance at 9/30/18. A large capital improvement project, which is a grant match, has drawn down the funds reserves. The capital expenses will not be reoccurring, allowing the fund to begin to slowly rebuild fund balance.

The La Porte Area Water Authority is expected to have a working capital balance of \$2,783,375, which leaves the fund with an estimated 647 days of working capital at 9/30/18. The fund includes slight increases in costs for equipment and repairs and a one-time valve replacement project totaling \$150,000; otherwise, the operational costs remain relatively unchanged from the 2017 fiscal year, with the exception of no debt payments. The water authority paid off the cost for its infrastructure during the spring of 2017.

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 \$712,131 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, \$320,500 will be expended from this fund for various equipment upgrades/replacements including police department infrastructure and City-wide network improvements.

The Insurance Fund includes \$275,000 for estimated worker's compensation claims, \$400,000 for property insurance and \$6.7 million for estimated health insurance claims. \$427,763 is also included in the health fund for stop loss coverage. As mentioned previously, the City is continuously analyzing ways to stabilize health care claims by evaluating plans and educating participants.

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 2017-18 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 2017-18 budget includes approximately \$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 2018 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 2017-18 are described in more detail in the Capital Improvement Funds section beginning on page 329.

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 353. Highlights of the three funds are:

For fiscal year 2018, 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.

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 are projected to remain in line with fiscal year 2017 at \$400,000. Worker's compensation premiums have begun to steadily increase from 2015 levels. The premiums calculate off of a rolling average, and an unfavorable year can greatly impact costs. 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 381. 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, 2016.

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.

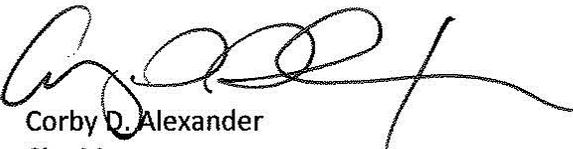
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

ACKNOWLEDGMENT

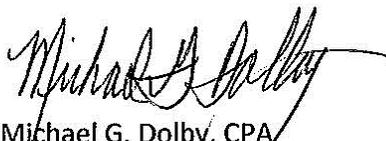
The preparation of the budget on a timely basis could not have been accomplished without the efforts and dedication of the staff of the Department of Finance. We would like to express our appreciation to our staff and other personnel from various departments who assisted in its preparation.

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 \$70 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 and *may cross* fund lines. Divisions are sub-units of a department. *Activity* denotes a distinguishable service performed by an organizational component. The *Object* is the final detail identification within the Account Number. Departments and divisions are not specified on the Revenue side; revenues are grouped by type instead of Activity and object is the final detail identification.

Department/Division	FUND										
	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										
Liability/Risk Division						X					
Employee Health Services						X					
Municipal Court	X										
Information Technologies	X						X				
City Secretary	X										
Legal	X										
City Council	X										
Finance											
Accounting	X										
Purchasing	X										
Tax	X										
Non-Departmental	X	X									
Utility Billing		X									
Public Works											
Administration	X										
Streets	X							X			
Residential Solid Waste	X										
Commercial Solid Waste	X										
Water Production		X									
Water Distribution		X									
Waste Water Collection		X									
Waste Water Treatment		X									
Airport			X								
La Porte Area Water Authority				X							
Motor Pool (Equipment Services)					X						
Parks & Recreation											
Parks Maintenance	X										
Recreation	X										
Special Services	X										
Administration	X										
Planning											
Planning & Engineering	X										
Geographic Information Systems	X										
Inspections	X										

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 the following page.

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 2017-18 Budget Process is as follows:

Saturday	April 22	Pre-Budget Workshop with Council Staff receives direction regarding Long-Range Plans and Capital Goals
Monday	April 24	Budget Kickoff – Initial Discussion and Packet Distribution Begin Departmental Input Estimates and Projections
Friday	May 19	Proposed Budgets to Finance Preliminary Revenue Estimates/Projections Completed
Wednesday	May 31	Proposed budgets to City Manager (Revenues & Expenditures)
Week	June 12-16	City Manager review with Departments
Thursday	June 22	Final Revenue Estimates Prepared
Friday	July 7	Budget review completed by City Manager
Monday	July 10	City Council to determine place and time of Public Hearing
Monday	July 24	City Manager sends City Council Proposed Budget
Week	Aug 14-18	City Manager Budget Workshops with Council
Thursday	Aug 24	Post Notice of Public Hearing and Notice of Property Tax Revenue Increase
Monday	Sep 11	Public Hearing on FY2017-18 Budget
Monday	Sep 25	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.

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.

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

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.

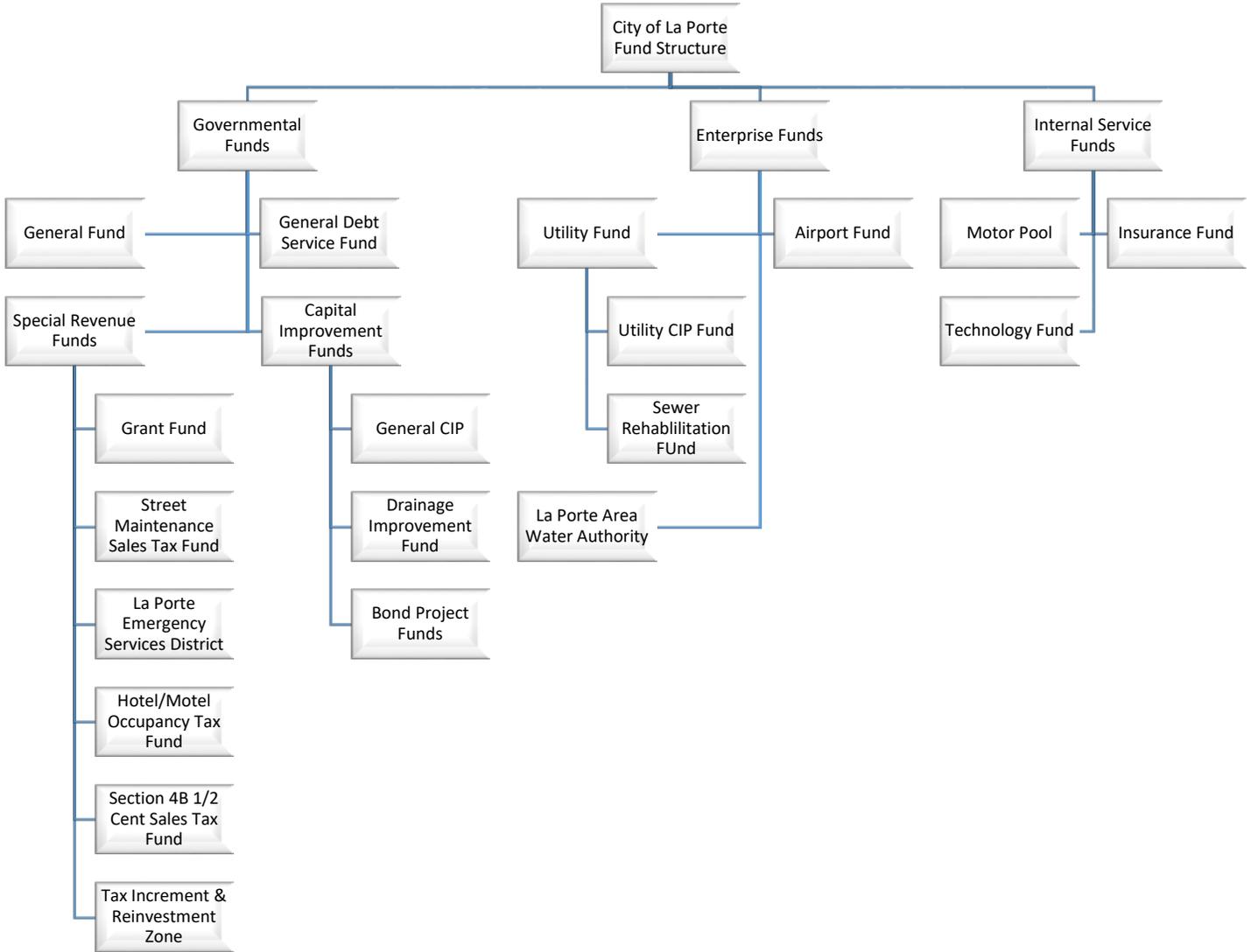
Drainage Improvement Fund – Used to account for drainage maintenance throughout the City.

Bond Funds – Used to fund various capital improvement projects within the City that are funded by debt issuances.

DEBT SERVICE FUNDS

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

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.

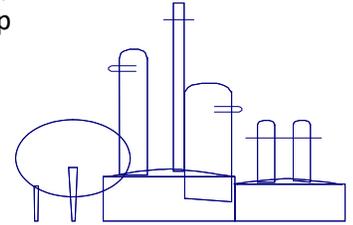
LOCAL ECONOMIC SUMMARY

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. 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 2016 was an estimated 35,148 people living within the City of La Porte. The population is estimated each year based on building permits issued by the City's Inspection Division. The U.S. Census Bureau provided the year 2010 population estimate. The following table reflects the population for the past 10 years:

<u>Year</u>	<u>Population</u>	<u>Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
2016	35,148	74	0.2%
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%

SERVICES

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

Strategic Plan
2013-2017



City of La Porte, Texas

Approved by the City Council on April 8, 2013

Overview

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

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

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

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

Mission Statement

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

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

Vision Statement

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

Core Values

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

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

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

Goal and Plan Development

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

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

The Council-identified goals are:

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

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

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

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

2012-2017 Strategic Plan

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

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

STRATEGIC PLAN GOALS AND OBJECTIVES

STAFF GOAL NO. 7: PROVIDE SUPERIOR PUBLIC SAFETY

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

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

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

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

STRATEGIC PLAN GOALS AND OBJECTIVES

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

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

STAFF GOAL NO. 9: NEIGHBORHOOD PRESERVATION

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

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

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



City of La Porte
Consolidated Summary of All Funds

	Balance 09/30/17	FY 17-18 Revenues	FY 17-18 Expenses	Balance 09/30/18	Change in Fund Balance
Governmental Fund Types:					
General Fund	\$ 40,498,029	\$ 46,639,225	\$ 48,835,470	\$ 38,301,784	\$ (2,196,245)
Grant Fund	1,922,036	533,836	1,152,584	1,303,288	(618,748)
Street Maintenance Sales Tax	1,096,758	1,137,000	1,930,000	303,758	(793,000)
Emergency Services District	228,607	1,129,500	1,087,507	270,600	41,993
Hotel/Motel Occupancy Tax	827,153	705,500	743,805	788,848	(38,305)
Section 4B Sales Tax	4,258,161	2,275,000	3,834,526	2,698,635	(1,559,526)
Tax Increment Reinvestment	1,629,796	3,107,688	1,991,430	2,746,054	1,116,258
Total Governmental Types	50,460,539	55,527,749	59,575,322	46,412,966	(4,047,573)
Enterprise:					
Utility	4,328,724	8,266,050	7,078,221	5,516,553	1,187,829
Airport	244,515	63,950	308,372	93	(244,422)
La Porte Area Water Authority	2,762,101	1,591,017	1,569,743	2,783,375	21,274
Total Enterprise	7,335,340	9,921,017	8,956,336	8,300,021	964,681
Internal Service					
Motor Pool	2,605,941	3,111,181	1,901,834	3,815,288	1,209,347
Insurance Fund	485,045	7,960,732	8,383,353	62,424	(422,621)
Technology Fund	1,280,511	442,242	320,500	1,402,253	121,742
Total Internal Service	4,371,497	11,514,155	10,605,687	5,279,965	908,468
Capital Improvement:					
General	645,648	3,580,200	3,782,302	443,546	(202,102)
Utility	2,506,539	2,133,000	2,005,000	2,634,539	128,000
Sewer Rehabilitation	407,049	302,500	350,000	359,549	(47,500)
Drainage Improvement Fund	517,360	280,500	105,000	692,860	175,500
2006 C/O Bond Fund	563,592	-	563,592	-	(563,592)
2010 C/O Bond Fund	1,165,846	-	1,165,846	-	(1,165,846)
2015 C/O Bond Fund	609,386	-	609,386	-	(609,386)
2017 TWDB Fund	10,380,345	-	500,000	9,880,345	(500,000)
Total Capital Improvement	16,795,764	6,296,200	9,081,126	14,010,839	(2,784,926)
Debt Service:					
General	3,818,466	4,825,604	4,526,924	4,117,146	298,680
Total Debt Service	3,818,466	4,825,604	4,526,924	4,117,146	298,680
Total All Funds	\$ 82,781,606	\$ 88,084,725	\$ 92,745,395	\$ 78,120,937	\$ (4,660,670)

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

Grant Fund – the 32% 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 72% 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 18% increase is due to reduced capital outlay 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.

Section 4B Sales Tax Fund – the 37% decrease is attributed to a transfer to the General CIP fund to fund several capital improvement projects. A total of \$2,065,200 will be transferred for wave pool upgrades, northwest pool renovations, design for a new recreation center, lighting upgrades for Main Street and a fencing/sidewalk upgrade project for Spencer Highway.

Tax Increment & Reinvestment Fund – 68% 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 debt service has decreased for FY2018 to utilize excess balances in the debt service fund.

Airport Fund – the 100% decrease in fund balance is for the City’s matching contribution for grants at the airport. The City will be rehabilitating the airport runways, taxiways and tie downs. Additional funding has also been included to fund any drainage improvement projects identified by a drainage study.

Motor Pool Fund – the 46% increase in fund balance is due to fewer replacements scheduled for the 2018 fiscal year. This fund is designed to build reserves for upcoming replacements.

Insurance Fund – the 87% decrease in the insurance fund is due to rising claims costs. In an effort to reduce claims, the City has adopted plan changes and has been educating employees regarding the health plans in an effort to reduce claims expenditures. The 2018 budget also includes an increase in employee contribution rates to aid in funding the rising costs.

General CIP Fund – 31% decrease due to planned capital improvement projects.

Sewer Rehabilitation Fund – 12% 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 – 34% increase due to the number of 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.

2006 C/O Bond Fund – 100% decrease due to a transfer to the general debt service fund to repay debt obligations.

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

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

ORDINANCE NO. 2017-3683

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018; 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, 2017, through September 30, 2018, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 24, 2017, and a public hearing scheduled for September 11, 2017 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, 2017, through September 30, 2018.

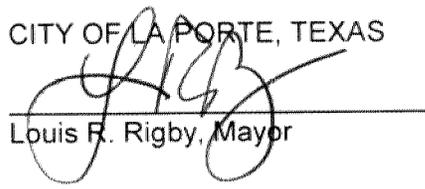
SECTION 2: Be it FURTHER ORDAINED, that the said City Council finds that all things requisite and necessary to the adoption of said Budget have been performed as required by charter or statute.

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.

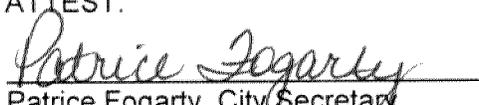
SECTION 4: This Ordinance shall be in effect from and after its passage and approval.

PASSED AND APPROVED this the 25th day of September, 2017.

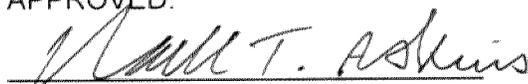
CITY OF LA PORTE, TEXAS


Louis R. Rigby, Mayor

ATTEST:


Patrice Fogarty, City Secretary

APPROVED:


Clark T. Askins, Assistant City Attorney

RESOLUTION NO. 2017-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2017 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 2017 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2017 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, 2017, property with a total appraised value of \$3,588,384,983.00 and a total taxable value of \$2,936,086,076.00.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$73,330,612 as of January 1, 2017;

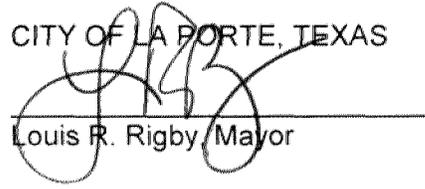
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA PORTE, THAT:

Section 1. The 2017 tax appraisal roll, showing that there was situated in the City of La Porte, as of January 1, 2017, property with a total appraised value of \$3,588,384,983.00 and a total taxable value of \$2,936,086,076.00, 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.

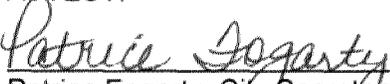
PASSED AND APPROVED this the 25th day of September, 2017.

CITY OF LA PORTE, TEXAS



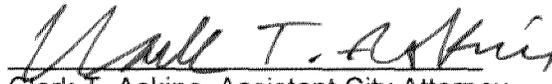
Louis R. Rigby, Mayor

ATTEST:



Patrice Fogarty, City Secretary

APPROVED:



Clark T. Askins, Assistant City Attorney

ORDINANCE NO. 2017-3684

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, 2017, and ending September 30, 2018, 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, 2017, 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.

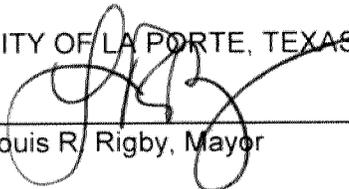
Section 5. If any section, sentence, phrase, clause, or any part of any section, sentence, phrase, or clause, of this Ordinance shall, for any reason, be held invalid, such invalidity shall not affect the remaining portions of this Ordinance, and it is hereby declared to be the intention of this City 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.

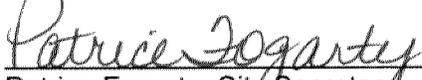
Section 8. This Ordinance shall be in effect from and after its passage and approval.

PASSED AND APPROVED this the 25th day of September, 2017.

CITY OF LA PORTE, TEXAS


Louis R. Rigby, Mayor

ATTEST:



Patrice Fogarty, City Secretary

APPROVED:



Clark T. Askins, Assistant City Attorney

WATER AND SEWER RATES

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

RATES FOR WATER SERVICE

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

A. Residential Use:

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

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

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

C. Commercial and Industrial Use:

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

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

D. Volume Charges;

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

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

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

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

\$2.98 per 1,000 gallons.

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

\$3.28 per 1,000 gallons.

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

\$3.77 per 1,000 gallons.

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

RATES FOR SEWER SERVICES

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

A. Residential Use:

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

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

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

C. Commercial and Industrial Use:

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

3/4" meter, or smaller meter	\$ 16.95
1" meter:	\$ 25.95
1 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%
16-17	3,906,177,072	0.71	22,269,063	22,109,029	99.3%

Assessment basis for all years is 100%

**CITY OF LA PORTE ANALYSIS OF
TAX RATE FOR FISCAL YEAR
2017-2018**

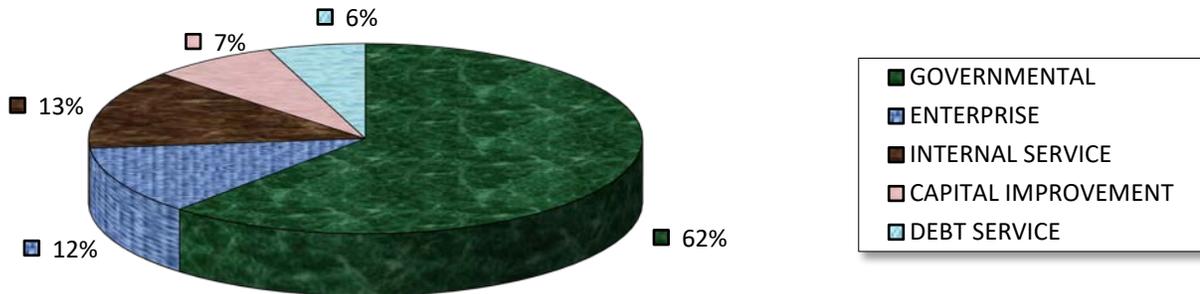
Appraised Valuation (100% Market) Less	3,588,384,983
Exemptions	652,298,907
Total Assessed (Taxable) Value	2,936,086,076
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	20,846,211
Estimated Collection Rate	98.5%
Estimated Tax Collections	20,533,519
Allocated to General Fund (Rate of .605)	17,496,871
Allocated to Debt Service (Rate of .105)	3,036,647

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

	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
REVENUES				
General Property Taxes	\$ 21,618,455	\$ 18,661,000	\$ 21,211,000	\$ 21,200,500
Franchise Taxes	2,300,464	2,190,624	2,171,124	2,428,769
Sales Taxes	8,954,239	8,850,000	9,000,000	9,000,000
Industrial Payments	14,377,602	12,500,000	14,242,856	13,375,000
Other Taxes	908,466	740,000	740,000	790,000
License & Permits	596,451	417,000	434,571	491,500
Fines & Forfeits	1,996,073	1,713,700	1,900,690	1,676,150
Charges for Services	10,069,250	8,950,207	9,180,802	9,025,015
Parks & Recreation	273,795	233,700	268,509	268,000
Recreation & Fitness	308,350	220,400	264,400	264,400
Employee Health Services	5,117,696	5,181,665	5,221,358	5,206,665
Water Revenue	5,942,401	6,140,028	5,955,184	6,255,658
Wastewater Revenue	3,652,071	3,477,400	3,374,150	3,500,550
Intergovernmental	1,024,097	1,158,750	883,750	412,986
Miscellaneous	833,130	89,050	314,978	102,850
Other Financing Sources	790,194	126,359	126,359	126,359
Operating Transfers - In	5,144,350	8,532,269	8,534,269	10,316,485
Interest Income	414,362	204,000	496,200	536,150
TOTAL REVENUE ALL FUNDS	\$ 84,321,446	\$ 79,386,152	\$ 84,320,200	\$ 84,977,037
	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
EXPENDITURES				
Personal Services	\$ 32,527,458	\$ 33,580,811	\$ 32,839,829	\$ 34,273,607
Supplies	2,572,961	2,606,844	2,501,828	2,805,757
Services and Charges	23,000,668	25,065,369	24,177,885	25,916,727
Capital Outlay	7,898,637	13,291,698	13,298,760	12,914,465
Debt Service	4,142,164	4,240,106	3,913,706	4,526,924
Operating Transfers - Out	5,144,350	8,532,269	8,534,269	10,316,485
TOTAL EXPENDITURES ALL FUNDS	\$ 75,286,238	\$ 87,317,097	\$ 85,266,277	\$ 90,753,965

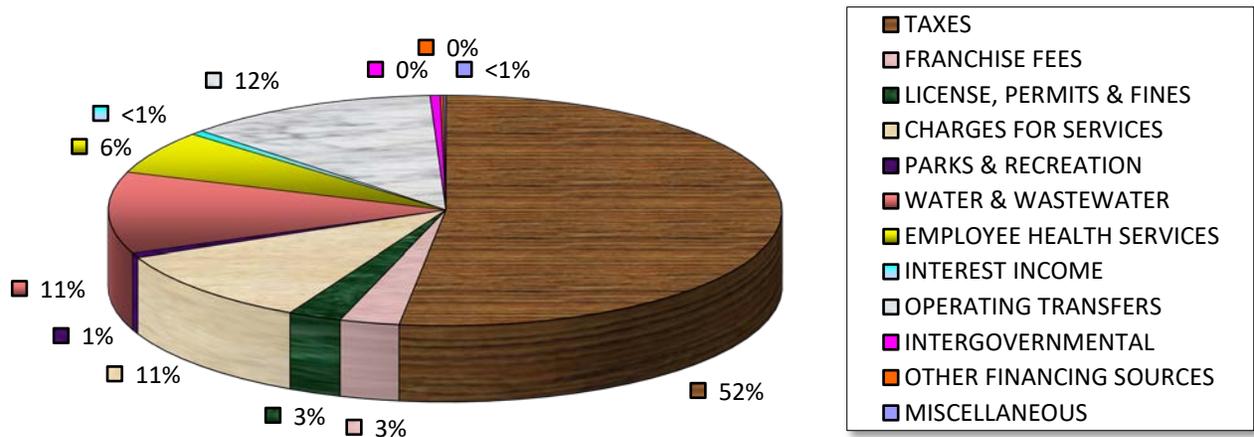
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE
FISCAL YEAR 2017-18



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2017-18

ALL FUNDS BY REVENUE TYPE
FISCAL YEAR 2017-18



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2017-18

**City of La Porte
Revenue Projection Rationale
For Year 2017-18**

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.

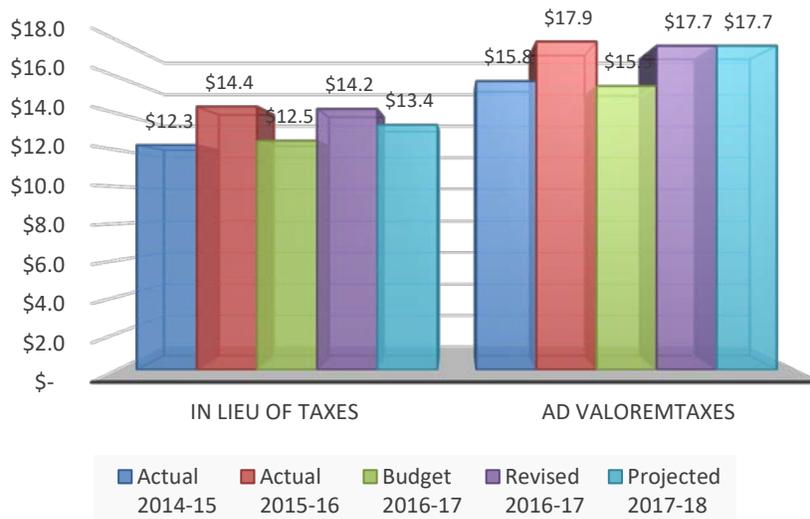
It is the City of La Porte's policy to remain conservative on all estimates made in regard to the collection of revenues. This philosophy prevents us from having to make major adjustments during the year because revenues were based on overly optimistic assumptions.

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 38% 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 FY2018 projection is showing a decrease compared with the FY2017 estimate due to inventories. The City collected an additional \$1 million in inventory in the 2017 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 2017-18**

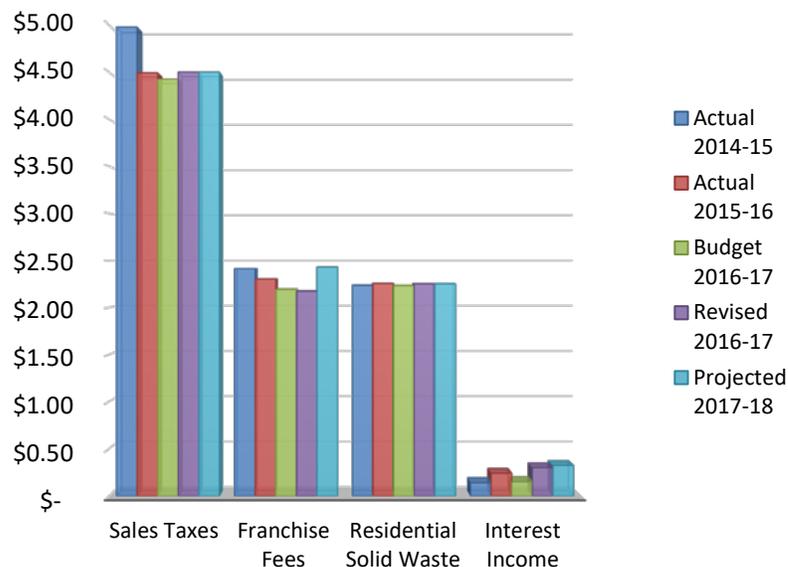
Sales Tax - The City's General Fund receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. FY2018 projections are anticipated to remain steady. The majority of the sales tax revenues generated are from manufacturing and service industries. (The Street Maintenance 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 63% 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 FY2018.

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 due to an anticipated increase in utilization. Weather is a factor that can affect this revenue stream; therefore, a more conservative approach is utilized for projections.

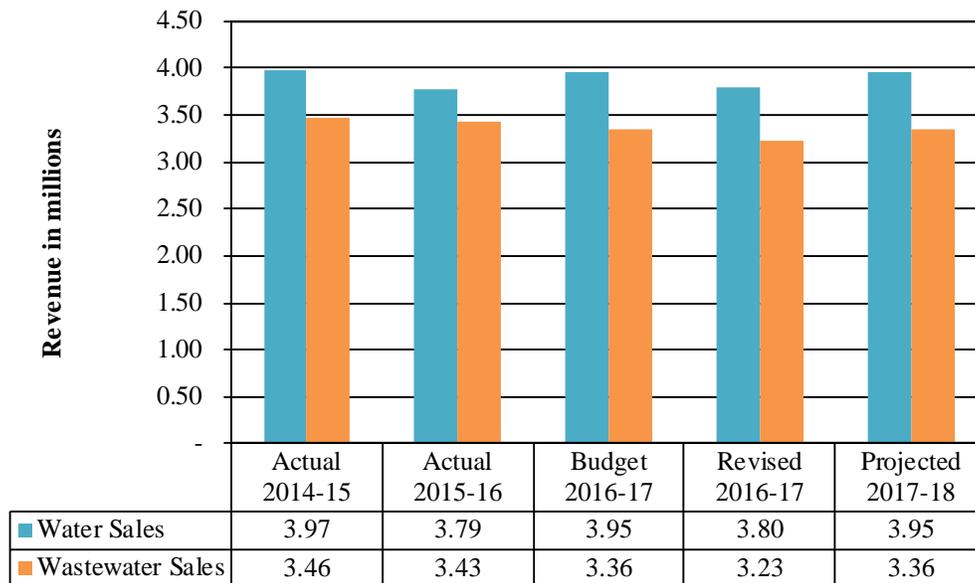
Interest Income - This revenue source is calculated based on estimated cash collections and disbursements. The estimated cash flow is then multiplied by the estimated interest rates expected in the new year. Our fiscal year 2016-17 income estimate is based on a rate of 1.5%.



**City of La Porte
Revenue Projection Rationale, Continued
For Year 2017-18**

Proprietary Funds

Water and Sewer Revenue - These two revenue accounts represent 88% 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 2017 has been a relatively wet year, as depicted in the chart below.



Rental of Space accounts for 97% 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.

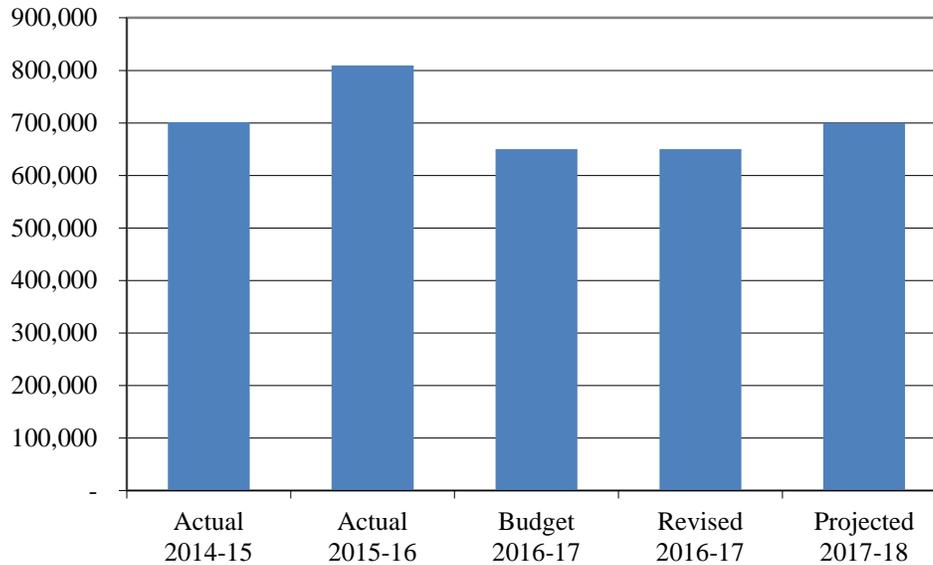
Charges for Services represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles.

Charges to Departments represent 58% of total **Insurance Fund** revenues this year. These charges are based on anticipated costs of providing health insurance to City employees and retirees. Claims have continued to rise necessitating the City to continue to evaluate contribution levels to maintain the health of the fund. Employee contributions have been increased for 2018 and alternative plans are being researched. The City will be sending \$2,000,000 from the General Fund in FY2018.

Charges for Services represent 98% of total **Technology Fund** revenue. Lease fees are based on future replacement costs for telephones, various networks and server systems.

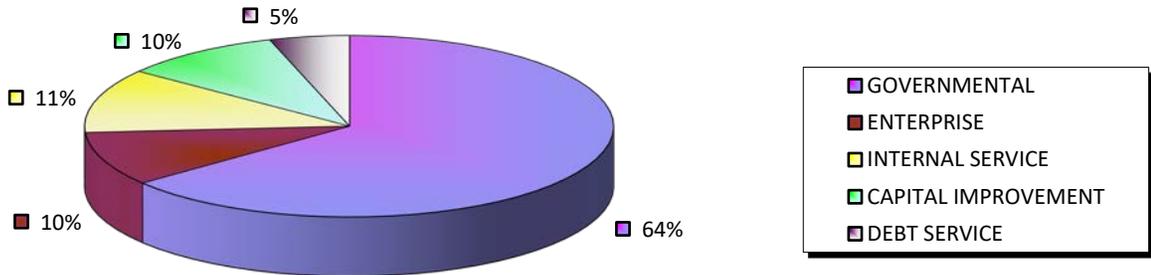
City of La Porte
Revenue Projection Rationale, Continued
For Year 2017-18

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 increase slightly from the current year due to ongoing revenue collection efforts. The City continues to focus on expanding existing and developing new venues to encourage tourism within the City.



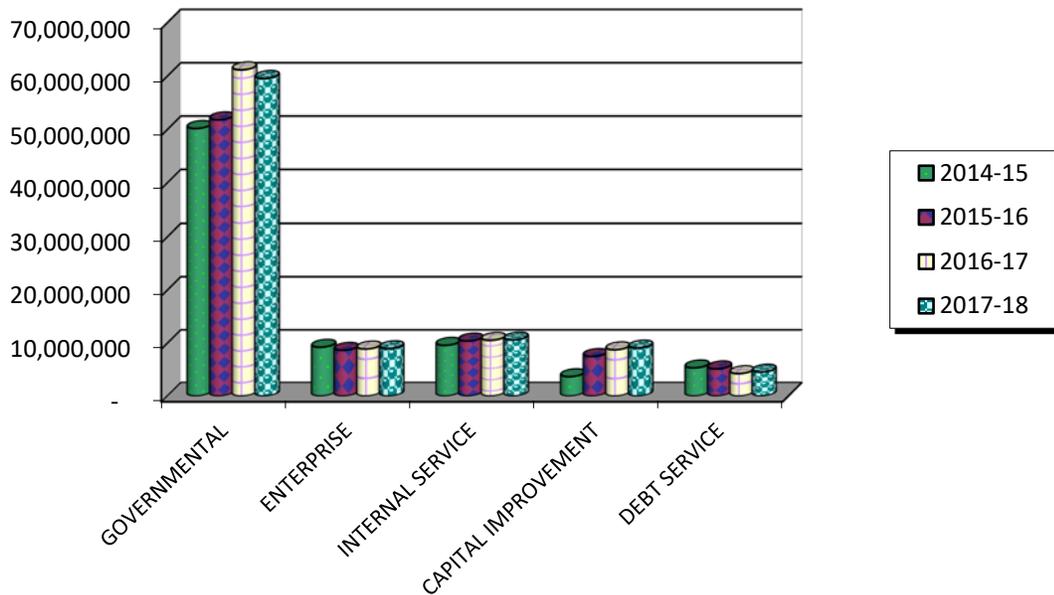
APPROPRIATION BY FUND

FISCAL YEAR 2017-2018



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2017-18. As shown, the governmental funds, which include the General Fund make up 64% of total appropriations. The General Fund is 53% 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 and FY2018 is primarily due transfers from the General Fund for capital improvement projects and health care.

**City Of La Porte
Appropriation by Fund**

	Adopted 2014-15	Adopted 2015-16	Adopted 2016-17	Adopted 2017-18
Governmental Fund Types				
General	\$ 42,524,058	\$ 43,193,303	\$ 47,089,127	\$ 48,835,470
Grant Fund	502,678	929,342	1,417,967	1,152,584
Street Maintenance Sales Tax	795,000	1,895,000	1,605,313	1,930,000
La Porte Emergency Services Dist	1,322,638	1,372,053	1,302,632	1,087,507
Hotel/Motel	826,039	773,071	836,241	743,805
La Porte Development Corp	1,418,611	1,147,143	2,631,181	3,834,526
Tax Increment Reinvestment	<u>2,807,737</u>	<u>2,514,956</u>	<u>6,309,824</u>	<u>1,991,430</u>
Total Governmental Types	50,196,761	51,824,868	61,192,285	59,575,322
Enterprise Funds				
Utility	8,056,291	7,439,169	7,322,478	7,078,221
Airport	47,496	63,806	186,773	308,372
La Porte Area Water Authority	<u>1,129,481</u>	<u>1,149,726</u>	<u>1,391,802</u>	<u>1,569,743</u>
Total Enterprise	9,233,268	8,652,701	8,901,053	8,956,336
Internal Service Funds				
Motor Pool	3,130,099	2,800,017	2,591,574	1,901,834
Insurance Fund	6,247,649	6,997,143	7,850,066	8,383,353
Technology Fund	<u>220,000</u>	<u>622,000</u>	<u>100,000</u>	<u>320,500</u>
Total Internal Service	9,597,748	10,419,160	10,541,640	10,605,687
Capital Improvement Funds				
General CIP	1,615,000	1,067,669	3,769,150	3,782,302
Utility CIP	1,175,000	1,080,000	1,040,000	2,005,000
Sewer Rehabilitation CIP	350,000	350,000	350,000	350,000
Drainage Improvement Fund	240,000	470,000	365,000	105,000
2006 CO Bond CIP	-	-	-	563,592
2010 CO Bond CIP	280,000	-	-	1,165,846
2015 CO Bond CIP	-	4,520,000	3,227,687	609,386
TWDB Loan Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Total Capital Improvement	3,660,000	7,487,669	8,751,837	9,081,126
Debt Service Funds				
General Debt Service	4,358,723	4,190,493	3,913,706	4,526,924
Utility Debt Service	277,226	267,409	-	-
LPAWA Debt Service	<u>691,838</u>	<u>692,850</u>	<u>326,400</u>	<u>-</u>
Total Debt Service	5,327,787	5,150,752	4,240,106	4,526,924
Total Adopted Budget	\$ 78,015,564	\$ 83,535,150	\$ 93,626,921	\$ 92,745,395

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2014-15	Adopted 2015-16	Adopted 2016-17	Adopted 2017-18
EMERGENCY SERVICES				
Fire Prevention	\$ 320,271	\$ 340,507	\$ 349,501	\$ 352,961
Fire Suppression	1,720,595	1,758,180	1,794,431	1,835,683
Emergency Medical Services	2,585,361	2,703,767	2,696,784	2,835,678
Total Emergency Services	<u>4,626,227</u>	<u>4,802,454</u>	<u>4,840,716</u>	<u>5,024,322</u>
POLICE				
Police Administration	986,993	1,029,154	990,247	1,012,607
Police Patrol	6,091,145	6,395,268	6,456,203	6,955,569
Criminal Investigation	2,240,697	2,317,345	2,251,897	2,369,097
Support Services	2,602,649	2,848,489	2,876,905	2,951,344
Total Police	<u>11,921,484</u>	<u>12,590,256</u>	<u>12,575,252</u>	<u>13,288,617</u>
ADMINISTRATION				
Administration	525,615	478,288	507,039	800,019
Emergency Management	324,775	310,859	352,601	357,040
Community Investment	150,850	153,650	189,850	119,100
Human Resources	441,784	471,914	543,945	466,526
Liability Insurance Division	488,149	550,656	597,941	749,066
Employee Health Services	5,759,500	6,446,487	7,252,125	7,634,287
Municipal Court	821,372	841,157	860,790	894,262
IT Division	2,294,336	2,133,199	2,742,048	2,582,759
Technology Replacement	220,000	622,000	100,000	320,500
City Secretary	417,941	447,787	465,224	485,994
Legal	187,744	199,845	176,745	184,245
City Council	67,870	62,570	61,865	67,083
Golf Course Club House	559,019	594,797	595,242	597,839
Golf Course Maintenance	930,508	984,028	954,989	1,065,165
Total Administration	<u>13,189,463</u>	<u>14,297,237</u>	<u>15,400,404</u>	<u>16,323,885</u>
FINANCE				
Accounting	823,495	852,144	857,123	856,985
Purchasing	243,712	252,031	257,569	269,630
Tax	450,897	471,541	515,613	486,602
Non-Departmental - GF	6,422,172	5,661,212	8,572,487	9,110,481
Utility Billing	780,902	826,992	772,715	753,337
Non-Departmental - UF	3,392,686	2,603,543	2,471,214	2,264,207
Total Finance	<u>12,113,864</u>	<u>10,667,463</u>	<u>13,446,721</u>	<u>13,741,242</u>
PLANNING & ENGINEERING				
Planning & Engineering	772,502	815,198	629,866	417,624
GIS Division	259,472	259,674	258,565	229,944
Inspection Services	923,154	950,261	988,517	950,347
Total Planning & Engineering	<u>1,955,128</u>	<u>2,025,133</u>	<u>1,876,948</u>	<u>1,597,915</u>
PARKS AND RECREATION				
Parks Maintenance	2,241,906	2,411,789	2,388,763	2,470,647
Recreation	717,537	806,931	922,721	963,377
Special Services	444,448	467,660	474,146	485,657
Administration	537,017	599,169	550,636	622,628
Total Parks and Recreation	<u>3,940,908</u>	<u>4,285,549</u>	<u>4,336,266</u>	<u>4,542,309</u>

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2014-15	Adopted 2015-16	Adopted 2016-17	Adopted 2017-18
PUBLIC WORKS				
Public Works Administration	362,429	367,979	494,575	665,069
Streets	2,549,095	2,590,454	2,714,256	2,656,098
Residential Solidwaste	2,491,197	2,599,310	2,580,484	2,699,910
Commercial Solidwaste	15,500	17,146	17,500	17,500
Vehicle Maintenance	1,148,108	1,170,667	1,161,976	1,189,703
Vehicle Replacement	1,981,991	1,629,350	1,429,598	712,131
La Porte Area Water Authority	1,129,481	1,149,726	1,391,802	1,569,743
Airport	47,496	63,806	186,773	308,372
Water Production	607,013	623,040	638,754	624,989
Water Distribution	962,309	994,069	1,009,300	994,236
Wastewater Collection	1,024,910	1,066,348	1,074,582	1,093,052
Wastewater Treatment	1,288,471	1,325,177	1,355,913	1,348,400
Total Public Works	13,608,000	13,597,072	14,055,513	13,879,203
MISCELLANEOUS				
Grant Fund	502,678	929,342	1,417,967	1,152,584
Street Maintenance Sales Tax Fund	795,000	1,895,000	1,605,313	1,930,000
Emergency Services District	1,322,638	1,372,053	1,302,632	1,087,507
Hotel/Motel	826,039	773,071	836,241	743,805
La Porte Development Corporation	1,418,611	1,147,143	2,631,181	3,834,526
Tax Increment Reinvestment Zone	2,807,737	2,514,956	6,309,824	1,991,430
General CIP	1,615,000	1,067,669	3,769,150	3,782,302
Utility CIP	1,175,000	1,080,000	1,040,000	2,005,000
Sewer Rehabilitation CIP	350,000	350,000	350,000	350,000
Drainage Improvement Fund	240,000	470,000	365,000	105,000
2006 C/O Bond CIP	-	-	-	563,592
2010 C/O Bond CIP	280,000	-	-	1,165,846
2015 C/O Bond CIP	-	4,520,000	3,227,687	609,386
TWDB Loan Fund	-	-	-	500,000
General Debt Service	4,358,723	4,190,493	3,913,706	4,526,924
Utility Debt Service	277,226	267,409	-	-
LPAWA Debt Service	691,838	692,850	326,400	-
Total Miscellaneous Funds	16,660,490	21,269,986	27,095,101	24,347,902
TOTAL ADOPTED BUDGET	\$ 78,015,564	\$ 83,535,150	\$ 93,626,921	\$ 92,745,395

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 2018 through FY 2022. 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.

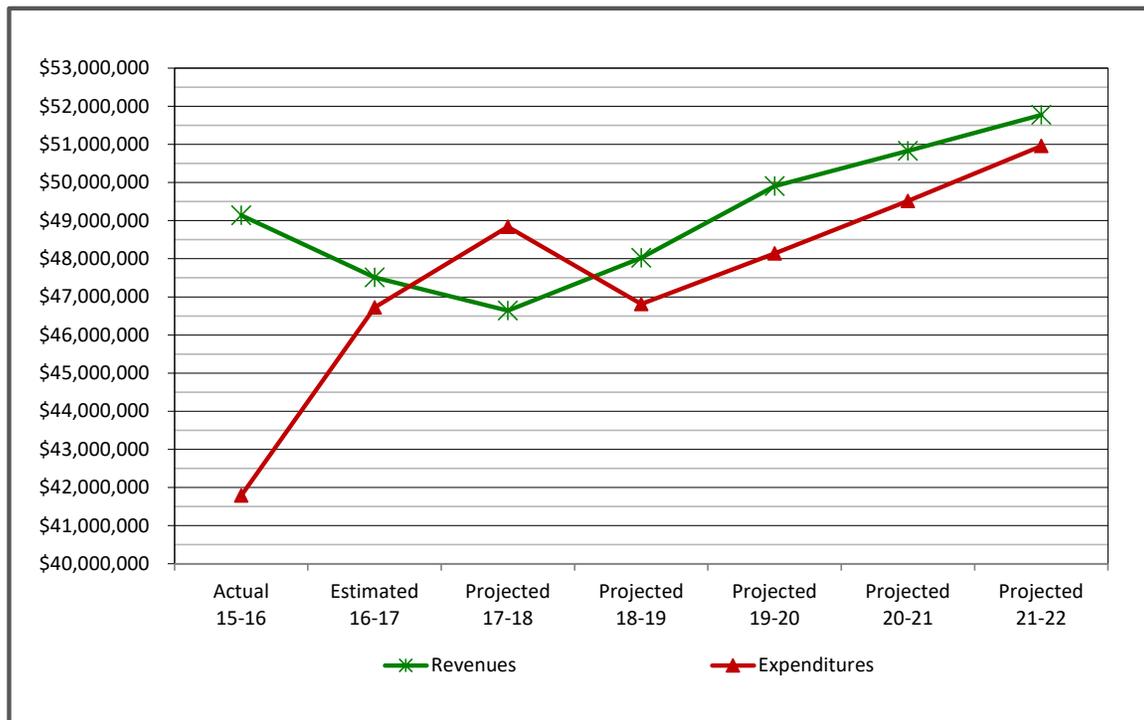
This forecast includes growth rate assumptions for revenue and expenditure growth rates based on the Consumer Price Index (CPI), historical trends, and anticipated growth in the tax base for the period FY 2018 through FY 2022. The City strives to maintain a balance between rising healthcare costs and 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 2018 budget includes a planned drawdown of accumulated fund balance of \$3.5 million for capital projects and a \$2,000,000 for health insurance.

**General Fund - Five Year Forecast (preliminary)
FY 2018 - FY 2022**

	Actual 15-16	Estimated 16-17	Projected 17-18	Projected 18-19	Projected 19-20	Projected 20-21	Projected 21-22
General Property Taxes	\$18,305,055	\$17,965,000	\$17,960,500	\$18,409,513	\$18,869,750	\$19,341,494	\$19,825,031
Franchise Fees	2,300,464	2,171,124	2,428,769	2,461,212	2,494,142	2,527,568	2,561,498
Sales Tax	4,492,888	4,500,000	4,500,000	4,612,500	4,727,813	4,846,008	4,967,158
Industrial Payments	14,375,896	14,242,856	13,375,000	14,026,212	15,160,474	15,312,079	15,465,200
Other Taxes	98,865	90,000	90,000	90,000	90,000	90,000	90,000
License & Permits	596,448	434,571	491,500	501,330	511,357	521,584	532,015
Fines & Forfeits	1,754,146	1,641,150	1,556,150	1,571,712	1,587,429	1,603,303	1,619,336
Charges for Services	4,586,519	4,189,098	4,087,367	4,169,114	4,252,497	4,337,547	4,424,297
Parks & Recreation	274,080	268,509	268,000	273,360	278,827	284,404	290,092
Recreation & Fitness Center	308,349	264,400	264,400	264,400	264,400	264,400	264,400
Golf Course	987,214	1,070,020	1,065,925	1,087,244	1,108,988	1,131,168	1,153,792
Intergovernmental	-	-	-	-	-	-	-
Miscellaneous	693,776	251,200	100,000	100,000	100,000	100,000	100,000
Operating Transfers	124,374	125,126	126,614	126,614	124,719	126,323	127,963
Interest Income	240,462	300,000	325,000	331,500	338,130	344,893	351,790
Total Revenues	49,138,536	47,513,054	46,639,225	48,024,710	49,908,525	50,830,769	51,772,573
Personnel Services	27,513,386	28,183,514	30,194,024	31,315,308	32,277,074	33,276,012	34,327,094
Supplies	1,532,762	1,759,973	1,933,870	1,991,886	2,051,643	2,113,192	2,176,588
Services and Charges	9,340,370	10,692,935	10,129,943	10,111,243	10,405,581	10,708,748	11,021,011
Capital Outlay	267,923	322,447	428,188	428,188	428,188	428,188	428,188
Transfers	3,133,582	5,766,878	6,149,445	2,962,434	2,975,683	2,989,196	3,002,980
Total Expenditures	41,788,023	46,725,747	48,835,470	46,809,060	48,138,168	49,515,336	50,955,861
Surplus/(Deficit)	\$ 7,350,513	\$ 787,307	\$ (2,196,245)	\$ 1,215,650	\$ 1,770,357	\$ 1,315,434	\$ 816,712

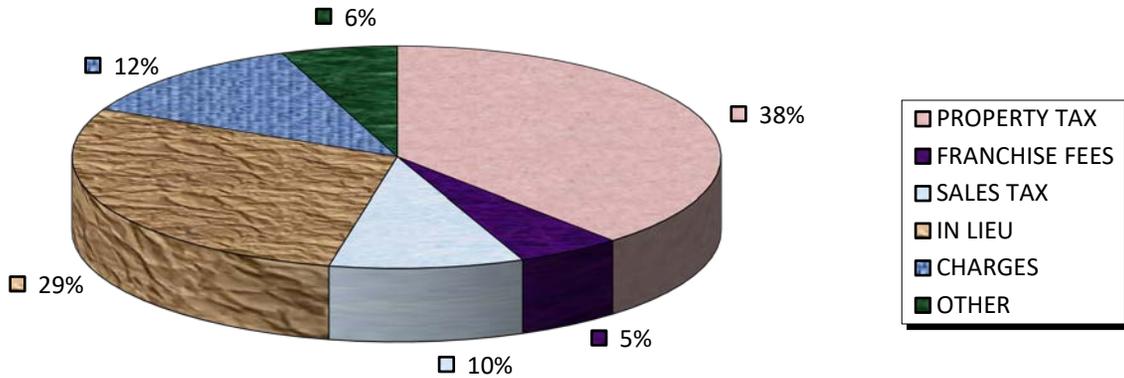
Surplus/(Deficit) as Percentage
of Operating Budget

18% 2% -4% 3% 4% 3% 2%



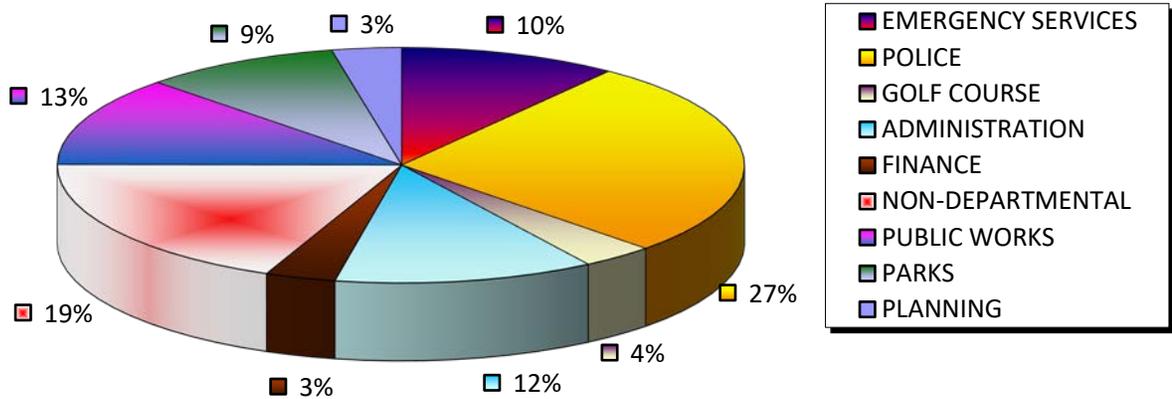
GENERAL FUND

GENERAL FUND SOURCES
FISCAL YEAR 2017-18



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2017-18.

GENERAL FUND USES
FISCAL YEAR 2017-18



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2017-18.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Projected 2017-18	Percent Change
General Property Taxes	\$ 18,305,055	\$ 15,728,500	\$ 17,965,000	\$ 17,960,500	14.19%
Franchise Fees	2,300,464	2,190,624	2,171,124	2,428,769	10.87%
Sales Taxes	4,492,888	4,425,000	4,500,000	4,500,000	1.69%
Industrial Payments	14,377,602	12,500,000	14,242,856	13,375,000	7.00%
Other Taxes	98,865	90,000	90,000	90,000	0.00%
Licenses & Permits	596,451	417,000	434,571	491,500	17.87%
Fines Forfeits	1,754,145	1,598,200	1,641,150	1,556,150	-2.63%
Charges for Services	4,586,895	4,009,282	4,189,098	4,087,367	1.95%
Parks & Recreation	274,080	233,700	268,509	268,000	14.68%
Recreation & Fitness	308,350	220,400	264,400	264,400	19.96%
Golf Course	987,215	1,054,365	1,070,020	1,065,925	1.10%
Intergovernmental	-	25,000	-	-	
Miscellaneous	693,776	86,200	251,200	100,000	16.01%
Operating Transfers	124,374	125,126	125,126	126,614	1.19%
Interest	240,462	150,000	300,000	325,000	116.67%
Total Revenues	\$ 49,140,622	\$ 42,853,397	\$ 47,513,054	\$ 46,639,225	8.83%

Expenditures:	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Projected 2017-18	Percent Change
Emergency Services	\$ 4,782,792	\$ 4,840,716	\$ 4,801,254	\$ 5,024,322	3.79%
Police	12,188,887	12,634,007	12,529,700	13,288,617	5.18%
Golf Course	1,517,312	1,550,231	1,539,502	1,663,004	7.27%
Administration	4,928,517	5,993,374	6,114,260	5,957,028	-0.61%
Finance	1,602,361	1,630,305	1,597,276	1,613,217	-1.05%
Non-Departmental	5,136,476	8,525,104	8,383,197	9,110,481	6.87%
Public Works	5,514,094	5,806,815	5,746,129	6,038,577	3.99%
Parks	4,273,778	4,363,690	4,309,727	4,542,309	4.09%
Planning	1,844,509	1,895,792	1,704,702	1,597,915	-15.71%
Total Expenditures	\$ 41,788,726	\$ 47,240,034	\$ 46,725,747	\$ 48,835,470	3.38%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Projected 2017-18	Percent Change
Water Revenue	\$ 4,688,611	\$ 4,681,500	\$ 4,644,000	\$ 4,759,000	1.66%
Sewer Revenue	3,508,183	3,407,400	3,304,150	3,430,550	0.68%
Operating Transfers	1,286,607	-	-	-	-
Interest	9,523	2,500	20,000	70,000	2700.00%
Other Revenue	792,589	6,500	6,500	6,500	0.00%
Total Revenue	\$ 10,285,513	\$ 8,097,900	\$ 7,974,650	\$ 8,266,050	2.08%
Expenses:					
Water Production	\$ 632,151	\$ 638,754	\$ 620,049	\$ 624,989	-2.15%
Water Distribution	1,041,380	1,009,300	986,012	994,236	-1.49%
Wastewater Collection	1,069,188	1,074,582	1,044,747	1,093,052	1.72%
Wastewater Treatment	1,371,157	1,355,913	1,260,239	1,348,400	-0.55%
Utility Billing	829,029	777,835	744,132	753,337	-3.15%
Non Departmental	2,469,253	2,471,214	2,364,693	2,264,207	-8.38%
Total Expenses	\$ 7,412,158	\$ 7,327,598	\$ 7,019,872	\$ 7,078,221	-3.40%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Projected 2017-18	Percent Change
Charges for Services	3,591,529	3,546,060	3,546,060	3,527,923	-0.51%
Employee Health Services	5,137,954	5,181,665	5,223,858	5,206,665	0.48%
Miscellaneous	83,682	-	227,713	-	-
Operating Transfers	696,352	2,481,648	2,481,648	2,749,067	10.78%
Interest	30,716	15,000	31,250	30,500	103.33%
Total Revenue	\$ 9,540,233	\$ 11,224,373	\$ 11,510,529	\$ 11,514,155	2.58%
Expenses:					
Motor Pool Fund	\$ 3,291,243	\$ 2,861,732	\$ 3,338,057	\$ 1,901,834	-33.54%
Insurance Fund	7,402,206	7,850,066	7,659,045	8,383,353	6.79%
Technology Fund	386,919	394,656	394,656	320,500	-18.79%
Total Expenses	\$ 11,080,368	\$ 11,106,454	\$ 11,391,758	\$ 10,605,687	-4.51%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

ENTERPRISE FUNDS

Revenues:	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Projected 2017-18	Percent Change
Charges for Services	\$ 1,244,167	\$ 1,468,528	\$ 1,321,184	\$ 1,508,458	2.72%
Other Financing Sources	95,593	126,359	126,359	126,359	0.00%
Interest	18,822	11,000	19,150	20,150	83.18%
Total Revenue	\$ 1,358,582	\$ 1,605,887	\$ 1,466,693	\$ 1,654,967	3.06%
Expenses:					
Airport Operating	62,141	111,773	105,290	86,182	-22.90%
La Porte Area Water Authority	1,071,779	1,391,575	1,228,497	1,419,743	2.02%
Total Expenses	\$ 1,133,920	\$ 1,503,348	\$ 1,333,787	\$ 1,505,925	0.17%

SPECIAL REVENUE FUNDS

Revenues:	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Projected 2017-18	Percent Change
Sales Tax	\$ 4,461,351	\$ 4,425,000	\$ 4,500,000	\$ 4,500,000	1.69%
Hotel/Motel Occupancy Taxes	809,601	650,000	650,000	700,000	7.69%
Fines & Forfeits	241,928	115,500	259,540	120,000	3.90%
Charges for Services	52,453	4,000	26,624	-	-100.00%
Grant Revenue	1,024,097	883,750	883,750	412,986	-53.27%
Miscellaneous	5,568	850	63,778	850	0.00%
Operating Transfers	-	-	-	-	0.00%
Interest	56,026	14,000	55,500	47,000	235.71%
Total Revenue	\$ 6,651,024	\$ 6,093,100	\$ 6,439,192	\$ 5,780,836	-5.12%
Expenses:					
Grant Fund	\$ 419,202	\$ 1,417,967	\$ 1,417,967	\$ 1,152,584	-18.72%
Street Maintenance Sales Tax	981,973	1,895,000	1,996,596	1,930,000	1.85%
Emergency Services District	1,142,287	1,302,632	1,328,040	1,087,507	-16.51%
Hotel/Motel Occupancy Tax	744,239	790,696	578,596	743,805	-5.93%
Section 4B Sales Tax	1,096,514	2,646,181	2,646,181	3,834,526	44.91%
Total Expenses	\$ 4,384,215	\$ 8,052,476	\$ 7,967,380	\$ 8,748,422	8.64%

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

	Approved 2015-16	Approved 2016-17	Approved 2017-18
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	53.00
Criminal Investigation	20.00	20.00	19.00
Support Services	31.00	31.00	31.00
Administration	3.00	2.50	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	3.00	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	5.20	7.20
Streets	26.50	27.75	27.75
Residential Solid Waste	22.50	22.75	22.75
Parks Maintenance	24.00	25.00	25.00
Recreation	5.00	5.00	4.75
Special Services	6.00	6.00	6.00
Parks Administration	7.00	6.25	6.20
Planning & Engineering	8.00	6.00	4.00
GIS Division	2.00	2.00	2.00
Inspections	11.00	11.00	11.00
Water Production	4.250	4.325	4.325
Water Distribution	11.750	11.825	11.825
Wastewater Collection	10.750	10.825	10.825
Wastewater Treatment	9.250	9.325	9.325
Utility Billing	9.00	9.00	9.00
Airport	0.50	0.50	0.50
Liability Insurance	-	1.00	1.00
Vehicle Maintenance	11.50	11.50	11.50
Emergency Services District	1.00	1.00	1.00
Hotel/Motel	1.25	1.25	1.30
Economic Development	0.75	1.00	1.25
	382.00	386.00	389.00
Totals	382.00	386.00	389.00

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

	Approved 2015-16	Approved 2016-17	Approved 2017-18
PART-TIME POSITIONS			
Fire Suppression	14.00	14.00	14.00
Emergency Medical Services	6.00	6.00	6.00
Patrol	1.00	1.00	1.00
Support Services	4.00	4.00	4.00
Municipal Court	1.00	1.00	1.00
Parks Maintenance	2.00	2.00	2.00
Recreation	18.00	18.00	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
	<hr/>	<hr/>	<hr/>
	59.00	59.00	61.00
 Recap:			
Full Time	382.00	386.00	389.00
Part Time	59.00	59.00	61.00
	<hr/>	<hr/>	<hr/>
Total	441.00	445.00	450.00

**CITY OF LA PORTE
SCHEDULE OF CAPITAL
FY 2017-18**

ACCOUNT	DESCRIPTION	AMOUNT
001-5059-522-8021	2 - Lucas Chest Compression Devices	33,000
001-5252-521-8002	Replace Carpeting for Building 2nd Phase	6,800
001-5252-521-8021	Replace Vehicle Lift for Processing Vehicles for Evidence	9,000
001-5253-521-8021	DOT Pad Lighting	14,088
001-5253-521-8050	Upgrade Cost - Chargers to Explorers	12,000
001-6048-551-8021	Security Cameras	11,000
001-6049-521-8021	Irrigation System Improvements	112,000
001-7070-530-8021	New A/C Unit	12,000
001-7071-531-8021	Upgrade a 5' Mower to a 8'3"	2,500
001-7071-531-8027	1 Solar Powered LED School Zone for Farrington	6,000
001-8080-552-8002	Security Camera System - RFC, LCB, JR & Lomax	30,000
001-8080-522-8031	Five Point Electrical Upgrades	17,000
001-8080-522-8031	Pfeiffer Park - Replace Existing Basketball Court 30X25	15,000
001-8080-522-8031	Replace Basketball Backstops Various Parks	12,000
001-8080-552-8031	Crushed Granite for Glen Meadows & Woodfalls	10,000
001-8081-551-8002	Brookglen Community Center Signage	7,500
001-8081-551-8002	Retractable BB Goals & Five Row Retractable Bleachers	31,250
001-8081-551-8002	Five Row Retractable Bleachers	38,050
002-6176-515-8012	Water Taps	9,000
002-6176-515-8015	Meters & Boxes	45,000
002-7084-533-8002	Entry Door and Frame - Lomax Elevated	2,000
002-7084-533-8021	Tank Mixer - Lomax Elevated Storage Facility	7,550
002-7085-533-8021	4" Pneumatic Piercing Tool	7,500
002-7086-532-8013	Sewer Taps	1,500
002-7086-532-8021	2 - Rotating Assemblies & Wear Plates	6,500
002-7086-532-8021	1 - 25HP Electric Motor at LS 31 Cottonwood	1,800
002-7087-532-8002	Replace Floor Tile in Main Bldg	6,000
002-7087-532-8021	Effluent Totalizer - Replacement	8,000
002-7087-532-8021	Lab Equipment to Measure BCD, PH & NH3 - Replacement	5,100
002-7087-532-8021	2- Digester Pump Rotating Assemblies - Replacement	7,500
016-7075-533-8021	Security Camera Replacement	30,000
023-9902-580-8023	Nimble Storage San Expansion	31,000
023-9904-580-8023	Cisco Access Points - Replacement	19,000
023-9904-580-8023	Dell Tape Backup System - Replacement	25,000

ACCOUNT	DESCRIPTION	AMOUNT
023-9904-580-8023	Schneider Electric Structureware	15,000
023-9904-580-8023	Router/Switch Upgrade	100,000
024-7074-534-8023	Emissions Tester	8,950
034-5050-522-8050	Upgrade Cost - Ford Fusion to SUV	18,000
034-5051-522-8021	Rescue Tools	33,000
034-5051-522-8021	Communications	10,000
034-5059-522-8021	1 - 1/2 Lead/EKG Defibrillator Monitor - Replacement	40,000
034-5059-522-8021	1 - Stryker Power Cot/Stretcher -Replacement	15,000
034-5059-522-8021	1 - Stryker Stair Chair - Replacement	3,400
034-5059-522-8021	1- Stryker Pwer Cot/Stretcher Upgrade	<u>3,000</u>
	TOTAL CAPITAL ITEMS	837,988



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

Beginning Fund Balance 9/30/16		\$ 39,710,722
Plus Estimated 16-17 Revenues		47,513,054
Less Estimated 16-17 Expenditures		46,725,747
Estimated Fund Balance 9/30/17		40,498,029
Plus 17-18 Revenues:		
General Property Taxes	17,960,500	
Franchise Fees	2,428,769	
Sales Tax	4,500,000	
Industrial Payments	13,375,000	
Other Taxes	90,000	
License & Permits	491,500	
Fines & Forfeits	1,556,150	
Charges for Services	4,087,367	
Parks & Recreation	268,000	
Recreation & Fitness Center	264,400	
Golf Course	1,065,925	
Miscellaneous	100,000	
Operating Transfers	126,614	
Interest Income	325,000	
Total Revenues		46,639,225
Equals Total Resources		87,137,254
Less 17-18 Expenditures:		
Emergency Services	5,024,322	
Police	13,288,617	
Golf Course	1,663,004	
Administration	5,957,028	
Finance	1,613,217	
Non-Departmental	9,110,481	
Public Works	6,038,577	
Parks	4,542,309	
Planning	1,597,915	
Total Expenditures		48,835,470
Ending Fund Balance 9/30/18		\$ 38,301,784

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 47,513,054	\$ 46,639,225	
Expenditures	46,725,747	48,835,470	
Revenues over Expenditures	\$ 787,307	\$ (2,196,245)	

Targeted Reserve- 120 days of expenditures

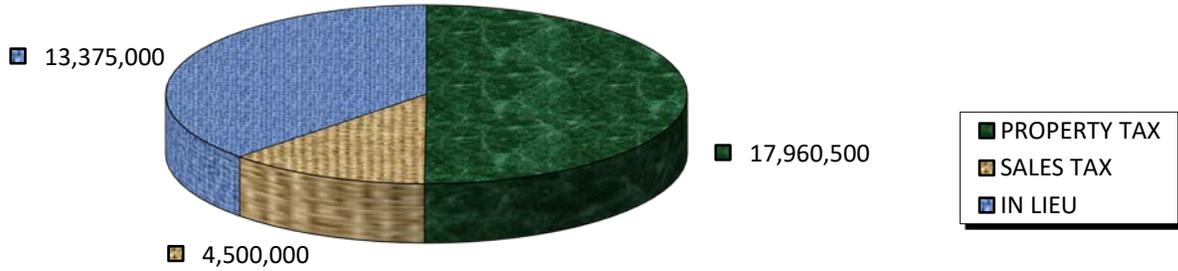
Estimated days - 286 days

Goal: \$16,055,497

1 Day = \$133,796

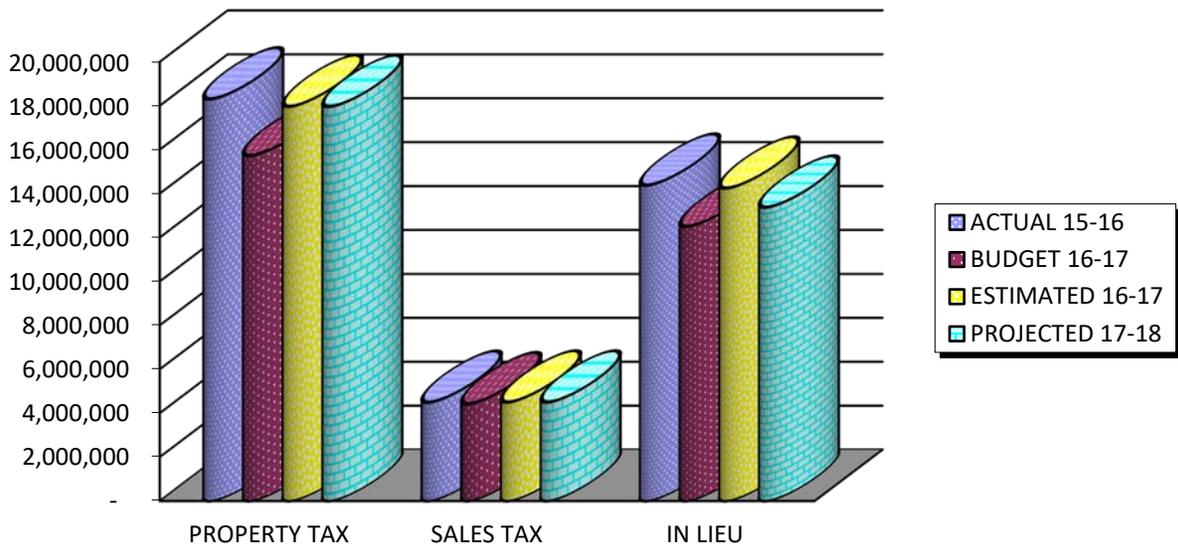
TAX REVENUE

2017-2018 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

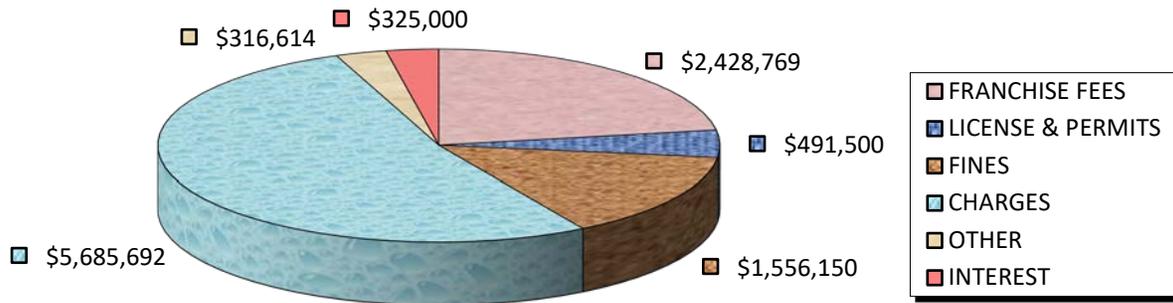
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

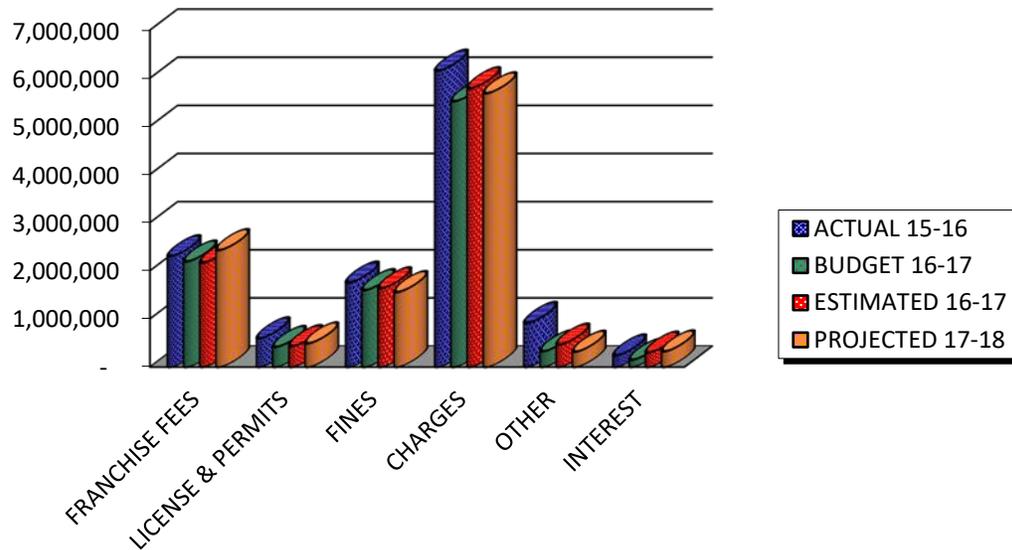
NON-TAX REVENUE

2017-2018 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 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 17,927,697	\$ 15,500,000	\$ 17,700,000	\$ 17,700,000
401.02-00	Delinquent Taxes	138,801	68,000	100,000	100,000
401.03-00	Tax Penalty and Interest	102,786	75,000	75,000	75,000
401.05-00	Delinquent Tax Pen and Int	83,884	60,000	60,000	60,000
401.15-00	Rendition Penalty	51,887	25,500	30,000	25,500
	General Property Taxes Subtotal	<u>18,305,055</u>	<u>15,728,500</u>	<u>17,965,000</u>	<u>17,960,500</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,326,719	1,270,624	1,270,624	1,528,269
402.02-00	Franchise/Gas	111,759	150,000	140,500	140,500
402.03-00	Franchise/Telephone	279,835	300,000	275,000	275,000
402.04-00	Franchise/Cable TV	494,400	385,000	400,000	400,000
402.05-00	Franchise/Commercial Solidwaste	87,751	85,000	85,000	85,000
	Franchise Fees Subtotal	<u>2,300,464</u>	<u>2,190,624</u>	<u>2,171,124</u>	<u>2,428,769</u>
Sales Taxes:					
403.01-00	Sales Tax	4,492,888	4,425,000	4,500,000	4,500,000
	Sales Taxes Subtotal	<u>4,492,888</u>	<u>4,425,000</u>	<u>4,500,000</u>	<u>4,500,000</u>
Industrial Payments:					
404.01-00	Industrial Payments	14,377,602	12,500,000	14,242,856	13,375,000
	Industrial Payments Subtotal	<u>14,377,602</u>	<u>12,500,000</u>	<u>14,242,856</u>	<u>13,375,000</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	98,865	90,000	90,000	90,000
	Other Taxes Subtotal	<u>98,865</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	10,239	7,850	8,000	8,000
406.02-00	Building Permits	288,490	200,000	200,000	250,000
406.03-00	Animal Licenses	1	1,050	1,050	1,050
406.05-00	Electrical Permits	19,312	17,000	20,000	21,000
406.06-00	Game Room Licenses	5,049	5,000	4,288	5,000
406.07-00	Plumbing Permits	16,879	16,100	16,000	16,200
406.08-00	Mobile Home Park Licenses	325	325	325	325
406.09-00	Wrecker Permits	1,760	1,725	1,725	1,725
406.10-00	Heating and A/C Permits	36,982	25,000	26,000	27,000
406.12-00	Misc Licenses, Permits & Fees	12,482	9,500	9,500	9,500
406.13-00	Demolishing Permits	2,025	1,700	1,700	1,900
406.14-00	Sign Permits	4,585	2,600	2,865	2,900
406.15-00	Pool Permits	6,917	4,800	4,000	4,500
406.17-00	Pipeline Application Permits	1,000	2,000	1,000	2,000
406.18-00	Filing Fees	1,705	-	-	-
406.19-00	Alarm Permits	43,735	35,000	40,000	40,000
406.20-00	Fill Dirt Permits	9,768	650	3,718	4,000

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Licenses & Permits:					
406.21-00	Re-Inspection Fees	875	1,000	500	1,000
406.22-00	Plan Review Fees	124,922	75,000	80,000	82,000
406.23-00	Private Ambulance License	2,650	4,500	4,500	4,500
406.24-00	Driveway Tie-In Fees	2,050	2,100	3,300	3,600
406.25-00	Storm Water Permits	4,600	4,000	6,000	5,200
406.26-00	Group Care Facilities	100	100	100	100
	Licenses & Permits Subtotal	<u>596,451</u>	<u>417,000</u>	<u>434,571</u>	<u>491,500</u>
Fines & Forfeits:					
407.01-00	Pound Fines	22	10,000	10,000	10,000
407.05-00	Muni Crt Judges Training Tax	1	-	-	-
407.06-00	Contrib to Victims of Crime	9	-	-	-
407.08-00	Municipal Court Fines	744,134	840,000	700,000	700,000
407.09-00	Warrant Fees	94,653	100,000	82,000	82,000
407.13-00	Administrative Fee	557,052	430,000	585,000	500,000
407.15-00	Arrest Fee	46,849	40,000	40,000	40,000
407.16-00	Police Accident Reports	5,687	2,000	2,000	2,000
407.19-00	TxDOT Program Fines	36,459	25,000	33,000	33,000
407.20-00	Fugitive Apprehension	3	-	-	-
407.21-00	Consolidated Court Costs	40,284	15,000	14,000	14,000
407.24-00	Time Payment Fee	16,264	15,000	15,000	15,000
407.26-00	Seat Belt Fines	1,245	1,300	750	750
407.29-00	State Traffic Fee	10,752	4,000	4,000	4,000
407.31-00	Weight Violation Fines	180,364	100,000	140,000	140,000
407.32-00	DPS - Local	4,731	5,000	4,000	4,000
407.36-00	State Juror Fee	4,026	1,500	1,500	1,500
407.38-00	Indigent Defense Fund	2,010	800	800	800
407.39-00	Civil Justice Fee Court	71	100	100	100
407.41-00	Truancy Prev & Diversion	9,529	8,500	9,000	9,000
	Fines & Forfeits Subtotal	<u>1,754,145</u>	<u>1,598,200</u>	<u>1,641,150</u>	<u>1,556,150</u>
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	131,423	3,000	90,420	-
408.01-03	Commercial Solid Waste	15,525	15,000	15,500	15,500
408.01-04	Residential Solid Waste	2,252,838	2,230,000	2,250,000	2,250,000
408.01-05	Use of City Equip, Mat, Lab	717	550	550	550
408.01-06	Rezoning Fees	5,500	1,200	2,000	1,600
408.01-07	Tax Certificates	530	600	-	-
408.01-09	Tax Billing Fees	177,267	-	-	-
408.01-11	Lease of Fire Training Facility	13,200	40,000	30,000	30,000
408.01-12	Contract Fire Protection	154,903	164,530	164,530	164,530
408.01-15	Document Reproduction	323	300	300	300
408.01-16	NSF Service Charges	218	250	100	100

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
408.01-17	Police Teletype/Dispatching	69,503	69,658	70,000	70,000
408.01-18	Pipeline Assessments	63,500	60,000	63,000	63,000
408.01-19	EMS Contract Revenue	303,037	250,000	300,000	300,000
408.01-20	EMS Patient Revenue	672,088	630,000	650,000	650,000
408.01-21	Recycling	6,944	15,000	15,000	15,000
408.01-22	Mowing & Demolition	90,980	70,000	80,000	75,000
408.01-23	Sale of Garbage Bags	16,033	10,000	13,000	13,000
408.01-26	Restitution	28	-	-	-
408.01-36	Outstanding Tax Report	5,649	7,800	-	-
408.01-37	Police Services (LPISD)	585,056	409,344	409,344	418,433
408.01-40	Election Fees	-	20,000	15,000	-
408.01-42	Donation Park Beautification	308	350	350	350
408.01-43	Park Development	1,321	-	-	-
408.01-47	Contract Court Services	20,004	11,700	20,004	20,004
	Charges for Services Subtotal	<u>4,586,895</u>	<u>4,009,282</u>	<u>4,189,098</u>	<u>4,087,367</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	17,941	20,000	20,000	20,000
408.02-02	Wave Pool Concessions	143	-	-	-
408.02-03	Wave Pool Admissions	123,573	100,000	120,000	120,000
408.02-04	Aquatic Facility Rental	29,318	30,000	30,000	30,000
408.02-05	Aquatic Memberships	2,960	2,000	2,000	2,000
408.02-07	Special Events	1,265	-	1,985	2,000
408.02-09	General Programs/Camps	16,191	1,200	19,500	19,500
408.02-10	Youth Sports	9,175	6,000	10,769	11,000
408.02-11	Triathlon	-	12,000	-	-
408.02-13	Recreation Center Rental	38,075	30,000	30,500	30,500
408.02-14	Athletic Complex	10,720	9,000	12,500	11,000
408.02-15	Rodeo Arena Rental	7,210	8,000	8,000	8,000
408.02-16	Sport Camps	2,525	2,000	2,000	2,000
408.02-17	Recreation Txbl Misc Income	285	-	-	-
408.02-19	Parks/Recreation Misc	1,827	1,500	2,000	2,000
408.02-22	Special Olympics (Sport)	12,872	12,000	9,255	10,000
	Parks & Recreation Subtotal	<u>274,080</u>	<u>233,700</u>	<u>268,509</u>	<u>268,000</u>
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	260,642	200,000	240,000	240,000
408.03-02	Recreation Center Walk-ins	26,251	20,000	24,000	24,000
408.03-03	Recreation Center Class Fees	21,457	400	400	400
	Recreation & Fitness Subtotal	<u>308,350</u>	<u>220,400</u>	<u>264,400</u>	<u>264,400</u>

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Golf Course:					
408.07-01	Green Fees	503,426	574,760	554,830	556,725
408.07-08	Cart Fees	365,633	346,055	373,540	375,350
408.07-12	Resident Membership	8,109	6,900	11,500	11,500
408.07-13	Non-Resident Membership	61,497	72,800	72,800	70,000
408.07-14	Senior Membership	11,337	11,400	16,150	16,150
408.07-16	Concession Commissions	33,825	31,200	31,200	31,200
408.07-17	Resident Family Membership	810	2,400	1,600	1,600
408.07-18	Non-Resident Family Membership	96	2,850	950	950
408.07-34	Sponsor Donations	382	5,000	5,000	-
408.07-36	Summer Memberships	2,100	1,000	2,450	2,450
Golf Course		<u>987,215</u>	<u>1,054,365</u>	<u>1,070,020</u>	<u>1,065,925</u>
Intergovernmental:					
409.03-00	Emergency Services Grants	-	25,000	-	-
Intergovernmental Subtotal		<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	693,020	85,000	250,000	100,000
410.07-00	Donations	756	1,200	1,200	-
Miscellaneous Subtotal		<u>693,776</u>	<u>86,200</u>	<u>251,200</u>	<u>100,000</u>
Operating Transfers:					
480.01-16	Admin Trans from LPAWA Fund	66,874	67,626	67,626	69,114
480.01-26	Admin Trans from Hotel/Motel	57,500	57,500	57,500	57,500
Operating Transfers Subtotal		<u>124,374</u>	<u>125,126</u>	<u>125,126</u>	<u>126,614</u>
Interest:					
483.01-00	Interest Income	240,462	150,000	300,000	325,000
Interest Subtotal		<u>240,462</u>	<u>150,000</u>	<u>300,000</u>	<u>325,000</u>
Total General Fund Revenue		\$ 49,140,622	\$ 42,853,397	\$ 47,513,054	\$ 46,639,225

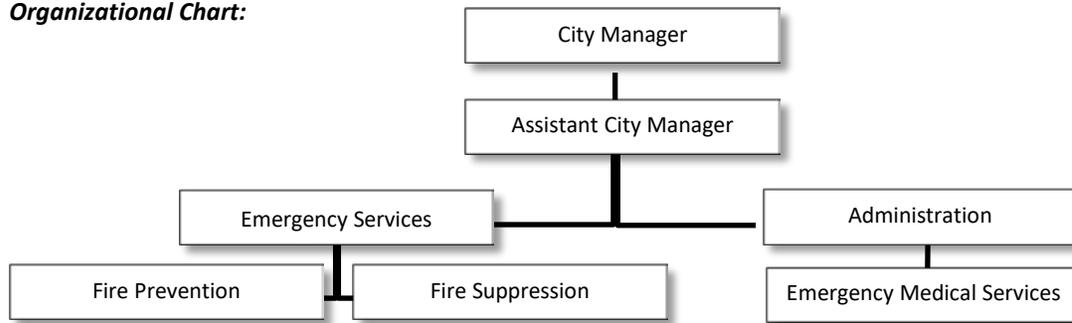


Emergency Services Department

FY 17-18

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.

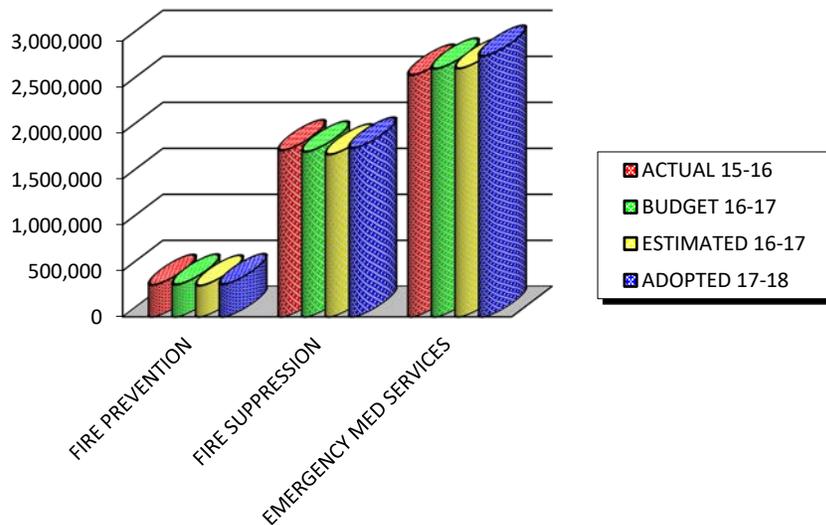
Organizational Chart:



Share of General Fund Budget: 10%



Four Year Comparison by Division:



Emergency Services Department Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Fire Prevention	\$ 344,927	\$ 349,501	\$ 338,170	\$ 352,961	0.99%
Fire Suppression	1,809,231	1,794,431	1,763,673	1,835,683	2.30%
Emergency Medical Services	2,628,634	2,696,784	2,699,411	2,835,678	5.15%
Department Total	\$ 4,782,792	\$ 4,840,716	\$ 4,801,254	\$ 5,024,322	3.79%

Department Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 4,122,384	\$ 4,249,566	\$ 4,212,057	\$ 4,321,472	1.69%
Supplies	214,479	180,260	190,127	243,338	34.99%
Services & Charges	399,229	396,389	384,569	426,512	7.60%
Capital Outlay	46,700	14,501	14,501	33,000	0.00%
Department Total	\$ 4,782,792	\$ 4,840,716	\$ 4,801,254	\$ 5,024,322	3.79%

Emergency Services Department FY 17-18

Fire Prevention Division

Goals:

- Complete Business Inspections of 98% 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
- Improve 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 2015-16	Estimated 2016-17	Proposed 2017-18
% occupied businesses inspected			
Number of smoke detectors distributed			
Turnover rate (excluding retirements)			

Emergency Services Department
Fiscal Year 2017-18

Fire Prevention Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 325,818	\$ 329,054	\$ 317,786	\$ 330,307	0.38%
<i>Supplies</i>	6,457	8,009	8,071	11,171	39.48%
<i>Services & Charges</i>	12,652	12,438	12,313	11,483	-7.68%
Division Total	\$ 344,927	\$ 349,501	\$ 338,170	\$ 352,961	0.99%

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 2015-16	Approved 2016-17	Approved 2017-18
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	1	1	1
Secretary I	1	1	1
Total	4	4	4

City of La Porte, Texas
 Fire Prevention
 Detail of Expenditures

001-5050-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 221,940	\$ 225,857	\$ 216,805	\$ 227,088
1020 Overtime	4,404	3,000	3,000	3,000
1030 Certification	2,116	2,100	2,100	2,100
1035 Longevity	1,340	1,532	1,532	1,368
1044 Cleaning Allowance	727	722	722	722
1060 FICA	16,716	17,070	16,236	16,625
1065 Retirement	36,671	36,869	35,487	37,500
1080 Insurance - Medical	41,688	41,688	41,688	41,688
1081 Insurance - Life	216	216	216	216
Personal Services Subtotal	325,818	329,054	317,786	330,307
Supplies:				
2001 Office Supplies	424	450	500	690
2002 Postage	-	100	50	50
2004 Gas and Oil	3,168	3,709	3,709	4,265
2005 Minor Tools	558	1,050	1,050	1,650
2008 Educational	1,706	1,850	1,800	3,466
2015 Other Supplies	552	650	700	1,050
2018 Computer Supplies	-	200	262	-
2090 Machinery/Tools/Equipment	49	-	-	-
Supplies Subtotal	6,457	8,009	8,071	11,171
Services & Charges:				
3001 Memberships & Subscriptions	2,860	2,730	2,730	2,430
4003 Radios and Base Stations	-	200	175	200
4030 VM: Fleet Maintenance	2,749	2,904	2,904	2,778
4055 Computer Software	4,127	4,800	4,800	4,543
4060 Technology Lease Fees	2,916	1,704	1,704	1,532
5007 Other Professional Services	-	100	-	-
Services & Charges Subtotal	12,652	12,438	12,313	11,483
Division Total	\$ 344,927	\$ 349,501	\$ 338,170	\$ 352,961

Emergency Services Department FY 17-18

Fire Suppression Division

Goal 1: Maintain Current ISO 2 Rating

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

Goal 2: Provide exceptional Fire and Rescue response

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

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
Turnover rate (paid staff excluding retirements)			
In city/contract area response time			
Out of city response time			

Emergency Services Department
Fiscal Year 2017-18

Fire Suppression Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,511,846	\$ 1,515,687	\$ 1,497,404	\$ 1,540,957	1.67%
<i>Supplies</i>	49,726	31,190	30,115	49,992	60.28%
<i>Services & Charges</i>	247,659	247,554	236,154	244,734	-1.14%
Division Total	\$ 1,809,231	\$ 1,794,431	\$ 1,763,673	\$ 1,835,683	2.30%

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 2015-16	Approved 2016-17	Approved 2017-18
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
Detail of Expenditures**

001-5051-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 785,680	\$ 790,658	\$ 774,779	\$ 806,877
1020 Overtime	266,522	260,000	260,000	267,000
1030 Certification	18,453	15,600	18,500	18,901
1035 Longevity	9,260	9,096	8,420	8,448
1044 Cleaning Allowance	3,283	3,127	3,127	3,127
1060 FICA	77,577	78,181	76,512	77,522
1065 Retirement	166,034	167,246	164,256	166,717
1066 Vol Firemen Retirement	38,095	45,000	45,000	45,000
1067 Pars Retirement	458	295	326	881
1080 Insurance - Medical	145,908	145,908	145,908	145,908
1081 Insurance - Life	576	576	576	576
Personal Services Subtotal	1,511,846	1,515,687	1,497,404	1,540,957
Supplies:				
2001 Office Supplies	2,175	1,950	1,700	1,950
2002 Postage	710	250	200	250
2003 Protective Clothing	24,007	-	-	-
2004 Gas and Oil	15,952	20,015	20,015	23,017
2005 Minor Tools	654	850	700	1,650
2006 Cleaning	1,245	1,200	1,200	1,200
2008 Educational	1,120	1,425	1,200	1,425
2015 Other Supplies	3,528	4,750	4,500	4,750
2090 Machinery/Tools/Equipment	-	-	-	15,000
2093 Computer Equipment	335	750	600	750
Supplies Subtotal	49,726	31,190	30,115	49,992
Services & Charges:				
3001 Memberships & Subscriptions	4,777	6,500	6,500	6,200
3020 Training/Seminars	404	-	-	-
3024 Tuition Reimbursement	-	7,000	650	-
4002 Machinery/Tools/Equipment	5,232	5,000	5,000	5,200
4003 Radios and Base Stations	7,819	7,000	7,000	9,600
4006 Heating and A/C Equipment	17,622	8,500	8,500	8,700
4008 Pumps/Motors	11,407	8,300	8,000	8,300
4011 Building Maintenance	11,443	13,750	13,000	14,300
4030 VM: Fleet Maintenance	64,208	56,336	56,336	58,190
4031 Other Vehicle Maintenance	949	3,000	3,000	3,000
4055 Computer Software	-	-	-	1,350
4060 Technology Lease Fees	13,122	7,668	7,668	6,894
5005 Personnel Services	24,077	25,000	25,000	26,000
5007 Other Professional Services	12,600	18,000	18,000	18,000
6001 Uniforms	2,307	3,000	2,500	2,500
6010 Janitorial Services	1,630	2,000	2,000	2,000
7001 Electrical	52,743	61,000	60,000	60,000
7002 Natural Gas	2,602	4,500	3,000	3,500
7004 Water	14,717	11,000	10,000	11,000
Services & Charges Subtotal	247,659	247,554	236,154	244,734
Division Total	\$ 1,809,231	\$ 1,794,431	\$ 1,763,673	\$ 1,835,683

Emergency Services Department FY 17-18

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 2015-16	Estimated 2016-17	Proposed 2017-18
Total EMS responses	3,939	4,100	4,300
Total number of child immunizations given	1,450	1,300	1,500
Total number of CPR students trained	361	144	150
Average response time to call (minutes)	7.53	7.50	7.50
Average turn-around time (minutes)	85.74	84.00	84.00
Patient billing collectionrRate (percentage)	56%	56%	57%

Emergency Services Department
Fiscal Year 2017-18

Emergency Medical Services Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 2,284,720	\$ 2,404,825	\$ 2,396,867	\$ 2,450,208	1.89%
<i>Supplies</i>	158,296	141,061	151,941	182,175	29.15%
<i>Services & Charges</i>	138,918	136,397	136,102	170,295	24.85%
Division Total	<u>\$ 2,628,634</u>	<u>\$ 2,696,784</u>	<u>\$ 2,699,411</u>	<u>\$ 2,835,678</u>	5.15%

Scope of Services Summary

The EMS Department is responsible for providing emergency life support services at the basic and advanced level. EMS staff consists of a Chief, Assistant Chief, Captain's, Paramedic III's, Paramedic II's, Paramedic I's, EMS Interns and a Billing Specialist. EMS utilizes 5 fully stocked Mobile Intensive Care Unit (MICU) ambulances in its fleet, and has 3 MICU ambulances on-duty at all times along with the Advanced Life Support (ALS) equipped 1st responder vehicles that are operated by the on-duty EMS supervisors. The citizens of La Porte are provided with the highest level of pre-hospital care available in the State of Texas.

The City of La Porte EMS has established itself in the community as an ardent supporter of public education and community outreach programs to include: Child Safety Seat Program, Childhood Immunization Program, Community CPR Classes, Fall Prevention Program and Shattered Dreams Programs.

Personnel Position Roster

	Approved 2015-16	Approved 2016-17	Approved 2017-18
EMS Chief	1	1	1
Assistant EMS Chief	1	1	1
EMS Captain	2	2	2
Paramedic III	3	3	3
Paramedic II	9	9	9
Paramedic I	9	9	9
EMS Billing Specialist	1	1	1
Paramedic Intern	3	3	3
Relief Paramedic	3	3	3
Total	32	32	32

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

001-5059-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 913,867	\$ 938,945	\$ 931,273	\$ 961,679
1013 FLSA Scheduled Overtime	567,400	603,286	603,286	614,399
1020 Overtime	112,489	120,000	120,000	120,000
1030 Certification	23,022	56,900	56,900	60,000
1035 Longevity	9,380	10,056	10,000	10,408
1044 Cleaning Allowance	5,958	5,532	5,532	6,013
1050 WC Loss Time	1,155	-	1,848	-
1060 FICA	119,677	126,370	124,347	128,195
1065 Retirement	259,788	271,727	271,689	277,526
1067 Pars Retirement	4	29	18	8
1080 Insurance - Medical	270,972	270,972	270,972	270,972
1081 Insurance - Life	1,008	1,008	1,002	1,008
Personal Services Subtotal	<u>2,284,720</u>	<u>2,404,825</u>	<u>2,396,867</u>	<u>2,450,208</u>
Supplies:				
2001 Office Supplies	2,687	3,800	3,800	3,800
2002 Postage	5,466	5,500	5,500	5,500
2003 Protective Clothing	47	-	-	-
2004 Gas and Oil	22,385	29,161	22,500	25,875
2005 Minor Tools	184	250	250	250
2006 Cleaning	2,737	2,000	2,000	2,000
2007 Chemicals	106	600	600	600
2008 Educational	1,122	2,000	2,000	2,000
2015 Other Supplies	4,767	5,861	5,861	6,000
2018 Computer Supplies	1,564	1,500	1,500	1,500
2055 EMS Drugs and Supplies	102,179	80,000	95,000	100,000
2090 Machinery/Tools/Equipment	14,491	9,500	9,341	21,800
2091 Office Furniture/ Equipment	-	139	2,839	-
2093 Computer Equipment	561	750	750	12,850
Supplies Subtotal	<u>158,296</u>	<u>141,061</u>	<u>151,941</u>	<u>182,175</u>
Services & Charges:				
3001 Memberships & Subscriptions	8,946	10,602	10,602	10,090
3020 Training/Seminars	96	7,000	7,000	5,000
4002 Machinery/Tools/Equipment	3,000	-	486	-
4003 Radios and Base Stations	1,425	3,500	3,500	3,500
4006 Heating and A/C Equipment	1,040	1,000	1,000	1,000
4011 Building Maintenance	15,461	5,000	5,000	5,850
4030 VM: Fleet Maintenance	48,352	45,177	45,177	47,281
4031 Other Vehicle Maintenance	871	1,000	1,000	1,000
4055 Computer - Software	13,348	19,950	19,069	53,980
4060 Technology Lease Fees	13,122	7,668	7,668	6,894
5005 Personnel Services	12,000	12,000	12,000	12,000
5007 Other Professional Services	5,698	6,300	6,300	6,300
6001 Uniforms	471	700	800	700
6002 Printing/Reproduction	1,706	2,000	2,000	2,000
6005 Advertising	-	500	500	500
7001 Electrical	10,745	11,000	11,000	11,000
7002 Natural Gas	1,046	1,000	1,000	1,200
7004 Water	1,591	2,000	2,000	2,000
Services & Charges Subtotal	<u>138,918</u>	<u>136,397</u>	<u>136,102</u>	<u>170,295</u>

Continued

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

001-5059-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Capital Outlay:				
8021 Mach/Tools & Equip	-	-	-	33,000
8050 Motor Vehicles	46,700	14,501	14,501	-
Capital Outlay Subtotal	<u>46,700</u>	<u>14,501</u>	<u>14,501</u>	<u>33,000</u>
Division Total	\$ 2,628,634	\$ 2,696,784	\$ 2,699,411	\$ 2,835,678

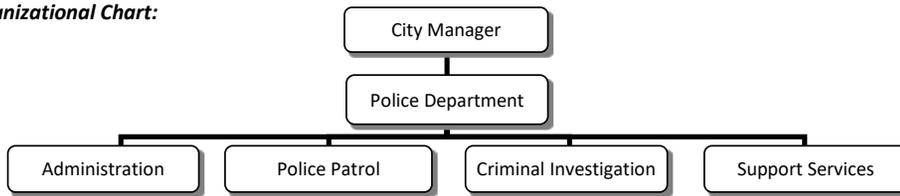
Police Department

FY 17-18

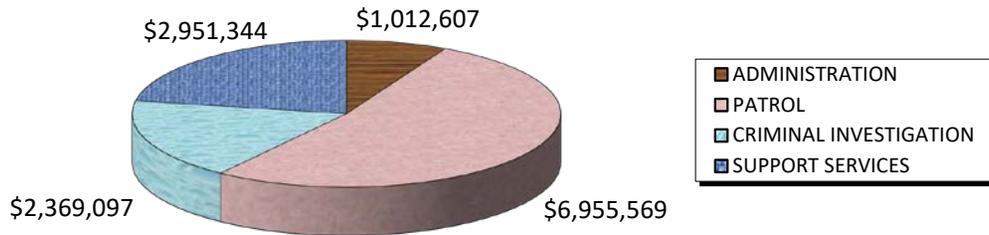
Mission Statement: The mission of the La Porte Police Department is to work in partnership with the community to prevent crime, assist those who are victims of crime, and improve the quality of life within the City of La Porte through the promotion of a strong sense of security. In fulfilling this mission,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

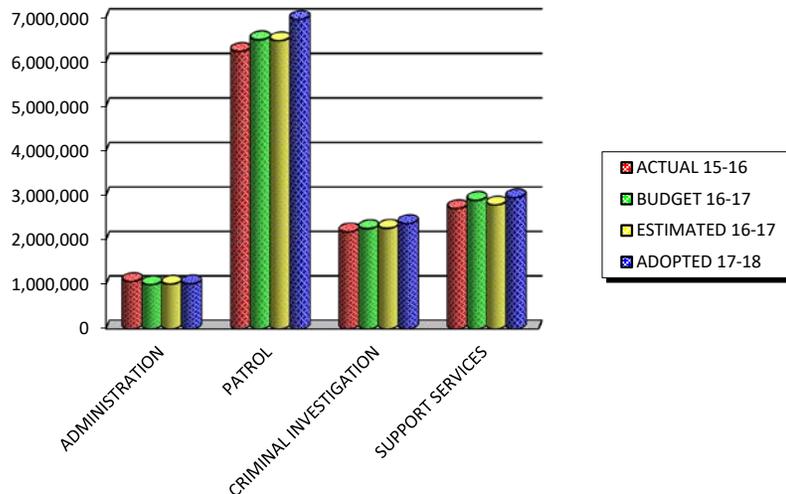
Organizational Chart:



Share of General Fund Budget: 27%



Four Year Comparison by Division:



Police Department Fiscal Year 2017-18

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 114 personnel of which 78 are officers, 72 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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Police Administration	\$ 1,066,818	\$ 994,745	\$ 1,006,521	\$ 1,012,607	1.80%
Police Patrol	6,236,884	6,498,418	6,476,698	6,955,569	7.03%
Criminal Investigation	2,179,795	2,251,897	2,259,935	2,369,097	5.20%
Support Services	2,705,390	2,888,947	2,786,546	2,951,344	2.16%
Department Total	\$ 12,188,887	\$ 12,634,007	\$ 12,529,700	\$ 13,288,617	5.18%

Department Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 10,201,042	\$ 10,567,129	\$ 10,504,327	\$ 11,139,115	5.41%
Supplies	316,684	368,019	368,859	439,996	19.56%
Services & Charges	1,602,863	1,615,131	1,574,836	1,542,026	-4.53%
Capital Outlay	68,298	83,728	81,678	167,480	0.00%
Department Total	\$ 12,188,887	\$ 12,634,007	\$ 12,529,700	\$ 13,288,617	5.18%

Police Department FY 17-18

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: <ul style="list-style-type: none"> ● 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: <ul style="list-style-type: none"> ● OSSI Records Management System ● Crime Analysis Program ● Well maintained vehicle fleet ● Less than lethal force options ● Radars ● License Plate Readers ● Body Cameras and In-Car-DVR Systems ● Covert Surveillance Equipment ● Watch Tower with Video/LPR Capabilities ● Aggressive Driving Enforcement Vehicles

**Police Department
FY 17-18**

Police Administration Division

<p>OBJ.8.1a/SP OBJ 7b (1): Maintain appropriate staffing levels by hiring and retaining the most qualified people.</p>	<p>Appropriate staffing levels will be determined by those recommended by the U.S. Department of Justice, which are currently set at:</p> <ul style="list-style-type: none"> ● 2.2 officers per 1,000 residents ● 3.2 employees per 1,000 residents
<p>SP OBJ 7b: Ensure that compensation for police employees is competitive in order to enhance employee retention.</p>	<p>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.</p>
<p>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.</p>	<p>Increasing the number of Department employees obtaining a 4 year college degree by 5% each year.</p>

Performance Measures

	Actual 2015-16	Estimated 2016-17	% Change 2015-16/ 2016-17	Proposed 2017-18
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 police employees per 1,000 residents (Goal: 3.2)	3.1	3.1	0%	3.1
City of La Porte UCR crime rate	19.01	19.01	0%	19
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	23	23	0%	<35
Number of self-initiated actions by officers (Goal: increase by 5%)	26,049	27,000	4%	27,000
Number of police employees with a 4 year degree (Goal: +5%)	20	21	5%	22
Operational audits (Goal: 35 per year)	63	63	0%	60

Police Department
Fiscal Year 2017-18

Police Administration Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 723,995	\$ 704,503	\$ 722,987	\$ 707,844	0.47%
<i>Supplies</i>	16,144	21,525	21,550	35,625	65.51%
<i>Services & Charges</i>	302,499	258,317	249,784	253,338	-1.93%
<i>Capital Outlay</i>	24,180	10,400	12,200	15,800	
Division Total	\$ 1,066,818	\$ 994,745	\$ 1,006,521	\$ 1,012,607	1.80%

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 2015-16	Approved 2016-17	Approved 2017-18
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Internal Affairs Sergeant	1	1	1
Office Coordinator	1	1	1
Secretary	1	1	1
Total	6	6	6

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

001-5252-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 510,816	\$ 494,544	\$ 510,060	\$ 497,563
1020 Overtime	3,364	4,759	2,200	2,266
1030 Certification	15,759	15,646	15,646	15,682
1035 Longevity	4,888	5,080	5,080	5,268
1040 Clothing Allowance	586	586	693	800
1044 Cleaning Allowance	969	962	962	962
1046 Physical Fitness Allowance	1,000	1,000	1,000	1,000
1060 FICA	38,393	37,305	38,145	37,465
1065 Retirement	85,238	81,639	86,219	83,856
1080 Insurance - Medical	62,532	62,532	62,532	62,532
1081 Insurance - Life	450	450	450	450
Personal Services Subtotal	723,995	704,503	722,987	707,844
Supplies:				
2001 Office Supplies	1,247	1,400	1,350	1,400
2002 Postage	303	225	225	225
2003 Protective Clothing	1,116	1,200	1,200	1,200
2004 Gas and Oil	7,349	7,500	7,500	8,625
2015 Other Supplies	4,976	5,400	5,400	5,400
2018 Computer Supplies	1,033	1,125	1,100	1,125
2090 Machinery/Tools/Equipment	-	3,425	3,525	17,150
2091 Office Furniture/Equipment	-	800	800	-
2093 Computer Equipment	120	450	450	500
Supplies Subtotal	16,144	21,525	21,550	35,625
Services & Charges:				
3001 Memberships & Subscriptions	3,105	3,205	3,205	3,400
3020 Training/Seminars	6,580	7,775	7,770	7,925
3024 Tuition Reimbursement	3,500	5,250	2,650	5,250
4002 Machinery/Tools/Equipment	4,860	8,575	7,500	8,590
4006 Heating and A/C Equipment	27,868	15,000	15,000	15,000
4011 Building Maintenance	13,129	16,298	16,000	14,200
4020 Motor Pool Lease Fees	10,728	11,424	11,424	13,774
4030 VM: Fleet Maintenance	9,115	11,017	11,017	10,417
4055 Computer Software	39,651	2,200	2,150	2,200
4060 Technology Lease Fees	14,972	13,240	13,240	12,724
5007 Other Professional Services	700	750	750	750
6002 Printing/Reproduction	727	800	800	825
6010 Janitorial	44,803	46,303	46,303	46,303
7001 Electrical	108,714	105,000	105,000	105,000
7002 Natural Gas	560	480	475	480
7004 Water	13,487	11,000	6,500	6,500
Services & Charges Subtotal	302,499	258,317	249,784	253,338
Capital Outlay:				
8002 Building Improvements	-	6,800	6,800	6,800
8021 Machinery/Tools/Equipment	24,180	-	-	9,000
8023 Computer Equipment	-	3,600	5,400	-
Capital Outlay Subtotal	24,180	10,400	12,200	15,800
Division Total	\$ 1,066,818	\$ 994,745	\$ 1,006,521	\$ 1,012,607

**Police Department
FY 17-18**

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: <ul style="list-style-type: none"> ● 5 minutes for Priority 1 Calls for Service ● 6 minutes for Non-Priority 2 Calls for Service ● 8 minutes for Non-Priority 3 Calls for Service
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.

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	% Change 2015-16/ 2016-17	Proposed 2017-18
Authorized number of police officer positions assigned to Patrol	45	44	2%	45
Authorized number of civilian personnel positions assigned to Patrol	5	5	0%	5
Number of traffic collisions (Goal: decreased by 5%)	846	924	9%	878
Number of Level I inspections conducted (Goal: increased by 5%)	448	470	5%	490
Number of Level II inspections conducted (Goal: increased by 5%)	3,350	3,517	5%	3,693
Number of vehicles weighed (Goal: increased by 5%)	2293	2407	5%	2528
Number of false alarm responses (Goal: Maintain consisten level)	1112	1110	0%	1110

Police Department
Fiscal Year 2017-18

Police Patrol Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 5,062,950	\$ 5,268,429	\$ 5,255,835	\$ 5,667,461	7.57%
<i>Supplies</i>	187,394	193,350	192,950	231,090	19.52%
<i>Services & Charges</i>	950,701	963,311	958,435	905,338	-6.02%
<i>Capital Outlay</i>	35,839	73,328	69,478	151,680	106.85%
Division Total	<u>\$ 6,236,884</u>	<u>\$ 6,498,418</u>	<u>\$ 6,476,698</u>	<u>\$ 6,955,569</u>	7.03%

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 2015-16	Approved 2016-17	Approved 2017-18
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	35	35	39
Jailers	5	5	5
Jailer-P/T	1	1	1
Total	<u>50</u>	<u>50</u>	<u>54</u>

**City of La Porte, Texas
Police Patrol
Detail of Expenditure**

001-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 3,161,403	\$ 3,369,779	\$ 3,314,150	\$ 3,639,895
1020 Overtime	344,160	360,500	358,600	369,358
1030 Certification	88,052	88,805	88,805	89,865
1035 Longevity	23,136	24,148	22,368	25,888
1044 Cleaning Allowance	12,071	11,304	11,304	11,785
1046 Physical Fitness Allowance	12,250	15,000	15,000	15,000
1050 WC Loss Time	41,170	-	48,092	-
1060 FICA	274,616	283,520	278,820	304,691
1065 Retirement	593,676	602,609	605,989	656,474
1067 Pars - Retirement	64	412	355	402
1080 Insurance - Medical	510,678	510,678	510,678	552,366
1081 Insurance - Life	1,674	1,674	1,674	1,737
Personal Services Subtotal	5,062,950	5,268,429	5,255,835	5,667,461
Supplies:				
2001 Office Supplies	776	850	775	750
2002 Postage	383	450	450	500
2003 Protective Clothing	35,025	40,900	40,900	61,565
2004 Gas and Oil	95,089	100,000	100,000	115,000
2007 Chemical	675	850	850	1,000
2008 Educational	4,274	1,000	1,000	5,700
2015 Other Supplies	9,721	10,450	10,450	9,050
2016 Jail Operations	8,249	10,900	10,900	9,650
2018 Computer Supplies	3,352	3,200	3,175	3,225
2090 Machinery/Tools/Equipment	25,966	21,200	20,900	20,000
2091 Office Furniture/Equipment	2,923	1,500	1,500	-
2093 Computer Equipment	961	2,050	2,050	4,650
Supplies Subtotal	187,394	193,350	192,950	231,090
Services & Charges:				
3001 Memberships & Subscriptions	318	470	470	970
3020 Training/Seminars	20,130	20,900	20,875	20,200
3024 Tuition Reimbursement	4,178	3,500	1,000	3,500
4001 Office Equipment	14,277	14,400	15,025	15,150
4002 Machinery/Tools/Equipment	14,299	9,450	7,250	7,850
4003 Radios and Base Stations	64,146	89,656	88,900	91,132
4020 Motor Pool Lease Fees	247,044	239,160	239,160	231,131
4030 VM: Fleet Maintenance	126,883	133,824	133,824	133,973
4050 Computer Hardware	121,603	117,655	117,655	38,156
4055 Computer Software	93,967	99,298	99,298	132,263
4060 Technology Lease Fees	241,364	232,008	232,008	227,708
5007 Other Professional Services	1,319	1,500	1,495	1,500
6002 Printing/Reproduction	1,173	1,490	1,475	1,805
Services & Charges Subtotal	950,701	963,311	958,435	905,338
Capital Outlay:				
8021 Mach/Tools & Equipment	-	38,978	38,978	33,668
8023 Computer Equipment	35,839	-	-	12,000
8050 Motor Vehicles	-	34,350	30,500	106,012
Capital Outlay Subtotal	35,839	73,328	69,478	151,680
Division Total	\$ 6,236,884	\$ 6,498,418	\$ 6,476,698	\$ 6,955,569

**Police Department
FY 17-18**

Criminal Investigation Division

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

Program Objectives	Program Indicators
Aggressively pursue all criminal cases, following each case through to its successful resolution or until all leads have been exhausted.	Maintain a clearance rate at or above National Average: <ul style="list-style-type: none"> ● 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 2015-16	Estimated 2016-17	% Change 2015-16/ 2016-17	Proposed 2017-18
Authorized number of police officer positions assigned to CID	17	16	-6%	16
Authorized number of civilian personnel positions assigned to CID	3	3	0%	3
*Avg clearance rate for crimes against persons (Goal: <47%)	78%	78%	0%	<47%
*Avg clearance rate for crimes against property (Goal: <17%)	66%	66%	0%	<17%
Number of crime victims served by Crime Victim Liaison	401	438	9%	438

* Denotes calendar year

**Police Department
Fiscal Year 2017-18**

Criminal Investigation Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,969,547	\$ 2,020,110	\$ 2,026,848	\$ 2,127,569	5.32%
<i>Supplies</i>	44,519	49,802	51,102	60,709	21.90%
<i>Services & Charges</i>	165,729	181,985	181,985	180,819	-0.64%
Division Total	\$ 2,179,795	\$ 2,251,897	\$ 2,259,935	\$ 2,369,097	5.20%

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 2015-16	Approved 2016-17	Approved 2017-18
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	13	13	12
Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
Total	20	20	19

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

001-5256-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 1,276,992	\$ 1,337,347	\$ 1,339,235	\$ 1,424,789
1020 Overtime	66,572	56,532	56,332	58,022
1030 Certification	45,131	42,694	42,694	42,946
1035 Longevity	15,524	15,356	16,880	15,336
1040 Clothing Allowance	9,080	9,373	9,994	12,800
1044 Cleaning Allowance	4,494	4,329	4,329	4,329
1046 Physical Fitness Allowance	6,000	8,000	8,000	8,000
1050 WC Loss Time	130	-	-	-
1060 FICA	108,452	107,797	108,098	114,625
1065 Retirement	235,642	229,576	232,180	248,038
1080 Insurance - Medical	200,864	208,440	208,440	198,018
1081 Insurance - Life	666	666	666	666
Personal Services Subtotal	<u>1,969,547</u>	<u>2,020,110</u>	<u>2,026,848</u>	<u>2,127,569</u>
Supplies:				
2001 Office Supplies	1,481	1,800	1,600	1,600
2002 Postage	590	600	600	600
2003 Protective Clothing	2,999	3,050	3,050	4,450
2004 Gas and Oil	18,714	23,697	23,697	27,252
2007 Chemical	259	300	300	300
2015 Other Supplies	1,918	2,200	2,200	2,200
2018 Computer Supplies	2,295	3,000	3,000	3,000
2078 Confidential Funds	5,000	8,000	9,500	12,000
2090 Machinery/Tools/Equipment	9,452	5,155	5,155	7,307
2093 Computer Equipment	1,811	2,000	2,000	2,000
Supplies Subtotal	<u>44,519</u>	<u>49,802</u>	<u>51,102</u>	<u>60,709</u>
Services & Charges:				
3001 Memberships & Subscriptions	9,716	2,360	2,360	1,710
3020 Training/Seminars	13,613	23,969	23,969	23,719
4020 Motor Pool Lease Fees	46,961	41,712	41,712	43,190
4030 VM: Fleet Maintenance	38,600	36,780	36,780	37,848
4055 Computer Software	1,715	2,500	2,500	2,500
4060 Technology Lease Fees	44,775	46,374	46,374	45,385
5007 Other Professional Services	8,273	25,140	25,140	22,967
6002 Printing/Reproduction	496	500	500	500
6006 Miscellaneous	1,580	2,650	2,650	3,000
Services & Charges Subtotal	<u>165,729</u>	<u>181,985</u>	<u>181,985</u>	<u>180,819</u>
Division Total	\$ 2,179,795	\$ 2,251,897	\$ 2,259,935	\$ 2,369,097

**Police Department
FY 17-18**

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 17-18**

Support Services Division

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	% Change 2015-16/ 2016-17	Proposed 2017-18
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	5.58	5.58	0%	<5.7
Avg Non-Priority call response time	8.03	8.03	0%	<8.5
Number of animals adopted from shelter (goal: increase by 10%)	327	360	10%	>395
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)	3	3	0%	>2
Number of police volunteer service hours (goal: 4000 or more)	3,892	4,000	3%	>4000
Number of total department training hours	4,890	4,890	0%	>4000
Avg number of training hrs per officer (40 per officer)	65	65	0%	>40

**Police Department
Fiscal Year 2017-18**

Support Services Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 2,444,550	\$ 2,574,087	\$ 2,498,657	\$ 2,636,241	2.41%
<i>Supplies</i>	68,627	103,342	103,257	112,572	8.93%
<i>Services & Charges</i>	183,934	211,518	184,632	202,531	-4.25%
Division Total	\$ 2,705,390	\$ 2,888,947	\$ 2,786,546	\$ 2,951,344	2.16%

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 2015-16	Approved 2016-17	Approved 2017-18
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
Details of Expenditures

001-5258-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 1,568,035	\$ 1,684,211	\$ 1,586,972	\$ 1,735,582
1020 Overtime	84,792	85,699	84,699	87,240
1030 Certification	41,240	41,398	41,398	37,499
1035 Longevity	17,424	17,136	15,808	17,172
1044 Cleaning Allowance	7,068	6,975	6,975	6,975
1046 Physical Fitness Allowance	4,000	5,000	5,000	5,000
1050 WC Loss Time	366	-	29,627	-
1060 FICA	125,158	131,283	127,999	133,743
1065 Retirement	272,507	277,695	275,877	288,145
1067 PARS Retirement	122	852	464	1,047
1080 Insurance - Medical	323,082	323,082	323,082	323,082
1081 Insurance - Life	756	756	756	756
Personal Services Subtotal	2,444,550	2,574,087	2,498,657	2,636,241
Supplies:				
2001 Office Supplies	1,116	1,400	1,390	1,400
2002 Postage	1,531	900	1,300	1,200
2003 Protective Clothing	7,438	8,200	8,200	8,200
2004 Gas and Oil	7,942	12,000	12,000	13,800
2005 Minor Tools	179	350	350	350
2006 Cleaning	1,254	1,260	1,250	1,260
2007 Chemical	1,175	1,000	1,000	1,000
2015 Other Supplies	9,873	9,100	9,050	10,050
2017 Specialized Supplies	6,226	37,042	37,042	39,475
2018 Computer Supplies	1,122	1,300	1,300	1,300
2090 Machinery/Tools/Equipment	25,718	27,290	26,950	24,275
2091 Office Furniture/Equipment	3,650	2,000	2,000	6,962
2093 Computer Equipment	1,403	1,500	1,425	3,300
Supplies Subtotal	68,627	103,342	103,257	112,572
Services & Charges:				
3001 Memberships & Subscriptions	5,431	5,735	5,735	5,735
3020 Training/Seminars	18,070	19,735	15,500	17,985
3024 Tuition Reimbursement	5,630	7,500	3,500	3,500
4003 Radios and Base Stations	15,492	18,400	17,400	17,400
4006 Heating & AC	-	1,200	1,500	1,200
4011 Building Maintenance	917	2,100	1,900	2,100
4020 Motor Pool Lease Fees	22,181	20,052	20,052	27,261
4022 Rent: Building/Land	2,870	3,000	3,000	3,000
4030 VM: Fleet Maintenance	16,233	17,763	17,763	17,593
4055 Computer Software	1,890	1,900	1,905	1,950
4060 Technology Lease Fees	61,696	60,872	60,872	60,012
5007 Other Professional Services	3,251	3,500	3,450	8,475
6001 Uniforms	417	400	335	400
6002 Printing/Reproduction	771	1,000	1,000	1,000
6010 Janitorial Services	14,880	14,880	15,720	19,920
7001 Electrical	11,678	10,000	9,000	9,000
7002 Natural Gas	1,107	1,200	1,200	1,200
7004 Water	1,420	4,800	4,800	4,800
9998 Request for Upgrade (s)	-	17,481	-	-
Services & Charges Subtotal	183,934	211,518	184,632	202,531

Continued

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

001-5258-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Capital Outlay:				
8021 Mach/Tools & Equipment	8,279	-	-	-
Capital Outlay Subtotal	8,279	-	-	-
Division Total	\$ 2,705,390	\$ 2,888,947	\$ 2,786,546	\$ 2,951,344

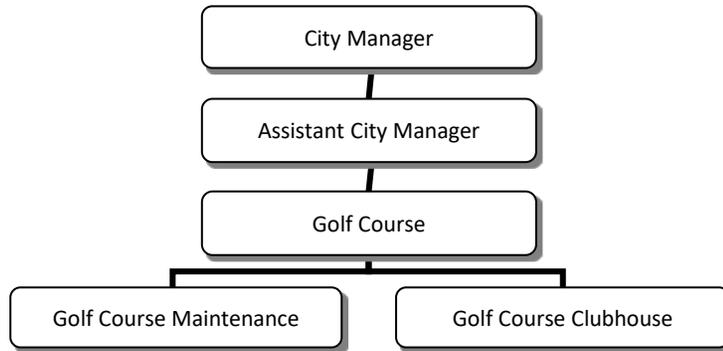


Golf Course

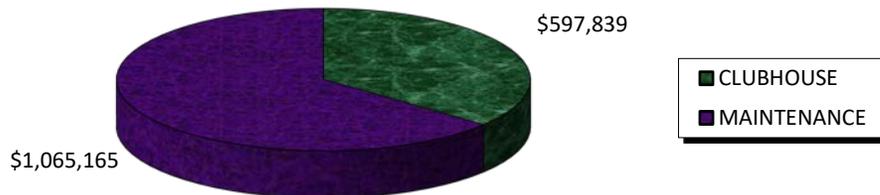
FY 17-18

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.

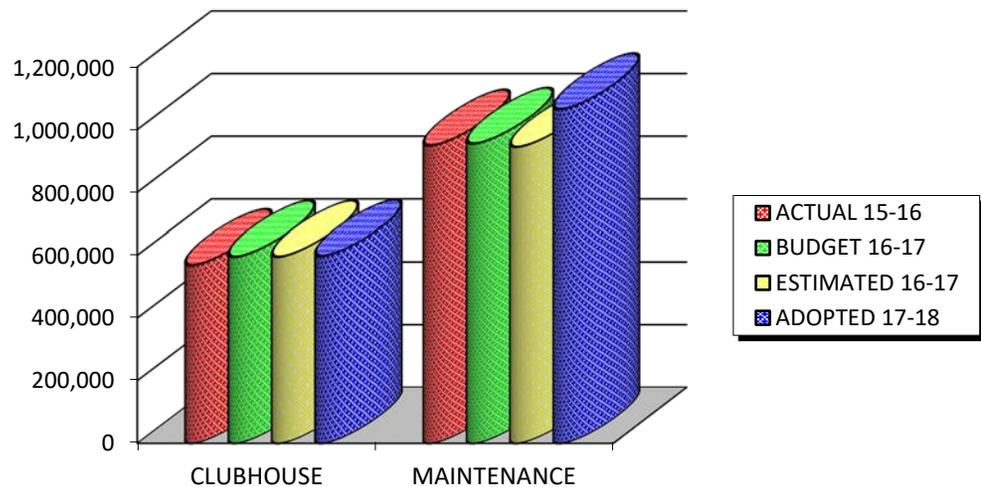
Organizational Chart:



Share of General Fund Budget: 4%



Four Year Comparison by Division:



Golf Course
Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Golf Course Club House	\$ 568,291	\$ 595,242	\$ 595,092	\$ 597,839	0.44%
Golf Course Maintenance	949,021	954,989	944,410	1,065,165	11.54%
Total	\$ 1,517,312	\$ 1,550,231	\$ 1,539,502	\$ 1,663,004	7.27%

Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 1,070,771	\$ 1,078,830	\$ 1,090,997	\$ 1,085,729	0.64%
Supplies	184,259	230,660	226,947	216,615	-6.09%
Services & Charges	233,407	226,741	209,762	237,660	4.82%
Capital Outlay	28,875	14,000	11,796	123,000	0.00%
Total	\$ 1,517,312	\$ 1,550,231	\$ 1,539,502	\$ 1,663,004	7.27%

Golf Course FY 17-18

Golf Course

Goals:

- Provide an affordable, first class golf facility for citizens of La Porte and surrounding communities
- Stimulate new customer participation
- Provide excellent customer service
- initiate Capital Improve Projects

Objectives:

- Ensure our pricing structure is in line with top competing facilities with similar amenities
- Collect customer data and direct web based marketing campaigns through email blasts
- Direct customers to opt in the Loyalty Program and the online booking engine
- Improve facility esthetics and course playability

Performance Indicators:

- Use surveys to monitor competing facilities prices, memberships, tournament packages and other amenities
- Growth of data based to market to and an influx of new customers
- Turning new customers into loyal customer
- Implementation of fairway renovations and herbicide program

**Golf Course
Fiscal Year 2017-18**

Golf Course Club House Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 438,993	\$ 448,335	\$ 456,287	\$ 448,485	0.03%
<i>Supplies</i>	61,315	75,560	78,047	63,490	-15.97%
<i>Services & Charges</i>	67,983	71,347	60,758	74,864	4.93%
<i>Capital Outlay</i>	-	-	-	11,000	
Division Total	\$ 568,291	\$ 595,242	\$ 595,092	\$ 597,839	0.44%

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 2015-16	Approved 2016-17	Approved 2017-18
Golf Course Manager-Pro	1	1	1
Head Professional Golf Pro	1	1	1
Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (P/T)	1	1	1
Cart Attendant (P/T)	3	3	3
Starter Marshall (P/T)	4	4	4
Total	12	12	12

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

001-6048-551

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 324,587	\$ 333,795	\$ 339,981	\$ 335,932
1020 Overtime	2,617	2,500	2,500	2,500
1035 Longevity	3,764	3,860	3,860	3,956
1060 FICA	21,020	21,516	21,883	20,703
1065 Retirement	44,469	44,040	45,413	42,554
1067 Pars Retirement	668	756	782	972
1080 Insurance - Medical	41,688	41,688	41,688	41,688
1081 Insurance - Life	180	180	180	180
Personal Services Subtotal	438,993	448,335	456,287	448,485
Supplies:				
2001 Office Supplies	1,569	1,400	1,400	1,400
2002 Postage	105	100	83	100
2015 Other Supplies	1,735	1,700	1,723	1,700
2090 Machinery/Tools/Equipment	57,906	72,160	74,771	57,390
2091 Office Furniture/Equipment	-	-	-	500
2093 Computer Equipment	-	200	70	2,400
Supplies Subtotal	61,315	75,560	78,047	63,490
Services & Charges:				
3001 Memberships & Subscriptions	2,251	2,500	1,955	2,234
3020 Training/Seminars	2,574	3,940	1,775	3,665
3024 Tuition Reimbursement	-	3,500	-	-
4003 Radios and Base Stations	-	300	300	200
4006 Heating and A/C Equipment	5,380	9,977	9,831	6,000
4011 Building Maintenance	21,685	8,000	7,000	10,300
4060 Technology Lease Fees	3,645	2,130	2,130	1,915
5006 Fiscal Services	14,781	14,500	15,411	22,000
5007 Other Professional Services	2,349	4,550	4,340	6,950
6002 Printing/Reproduction	456	750	700	700
6005 Advertising	1,356	3,500	1,500	3,000
6010 Janitorial Services	2,505	3,000	2,553	3,000
6041 Special Events	14	400	400	400
7001 Electrical	8,373	11,000	9,650	11,000
7002 Natural Gas	729	1,100	781	1,000
7004 Water	1,885	2,200	2,432	2,500
Services & Charges Subtotal	67,983	71,347	60,758	74,864
Capital Outlay:				
8021 Mach/Tools & Equipment	-	-	-	11,000
	-	-	-	11,000
Division Total	\$ 568,291	\$ 595,242	\$ 595,092	\$ 597,839

**Golf Course
Fiscal Year 2017-18**

Golf Course Maintenance Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 631,778	\$ 630,495	\$ 634,710	\$ 637,244	1.07%
<i>Supplies</i>	122,944	155,100	148,900	153,125	-1.27%
<i>Services & Charges</i>	165,424	155,394	149,004	162,796	4.76%
<i>Capital Outlay</i>	28,875	14,000	11,796	112,000	700.00%
Division Total	\$ 949,021	\$ 954,989	\$ 944,410	\$ 1,065,165	11.54%

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 2015-16	Approved 2016-17	Approved 2017-18
Golf Course Superintendent	1	1	1
Golf Course Mechanic	1	1	1
Asst. Golf Course Mechanic	1	1	1
Senior Golf Course Worker	1	1	1
Golf Course Worker	6	6	6
Total	10	10	10

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

001-6049-551

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 388,450	\$ 386,547	\$ 389,849	\$ 390,691
1020 Overtime	33,407	35,000	35,000	35,000
1030 Certification	1,209	1,200	1,200	1,200
1035 Longevity	4,528	4,896	4,896	5,352
1060 FICA	31,740	31,661	31,381	31,877
1065 Retirement	68,026	66,773	67,966	68,706
1080 Insurance - Medical	104,220	104,220	104,220	104,220
1081 Insurance - Life	198	198	198	198
Personal Services Subtotal	631,778	630,495	634,710	637,244
Supplies:				
2001 Office Supplies	85	200	200	200
2002 Postage	42	200	200	200
2004 Gas and Oil	11,857	17,000	16,000	18,400
2005 Minor Tools	378	600	500	600
2007 Chemical	67,196	80,000	80,000	80,000
2009 Medical	65	300	200	300
2015 Other Supplies	21,115	30,000	28,000	28,000
2030 Small Parts	17,637	21,000	18,000	21,000
2090 Machinery/Tools/Equipment	4,569	5,500	5,500	4,125
2093 Computer Equipment	-	300	300	300
Supplies Subtotal	122,944	155,100	148,900	153,125
Services & Charges:				
3001 Memberships & Subscriptions	1,276	1,275	1,285	1,290
3020 Training/Seminars	240	1,800	500	300
4002 Machinery/Tools/Equipment	3,045	4,000	3,000	4,000
4006 Heating and A/C Equipment	-	500	500	500
4008 Pumps/Motors	5,164	2,000	2,000	2,000
4011 Building Maintenance	755	2,300	2,300	2,000
4012 Water Line Maintenance	12,336	10,000	10,000	10,000
4019 Rental of Equipment	-	1,700	1,000	2,200
4020 Motor Pool Lease Fees	109,653	93,228	93,228	101,045
4030 VM: Fleet Maintenance	7,379	6,491	6,491	4,861
4031 Other Vehicle Maintenance	488	3,000	2,500	7,000
5007 Other Professional Services	5,880	6,700	5,000	5,500
6001 Uniforms	6,922	7,200	7,000	6,900
7001 Electrical	10,850	13,000	12,000	13,000
7004 Water	1,436	2,200	2,200	2,200
Services & Charges Subtotal	165,424	155,394	149,004	162,796
Capital Outlay:				
8021 Mach/Tools & Equipment	28,875	14,000	11,796	112,000
Capital Outlay Subtotal	28,875	14,000	11,796	112,000
Division Total	\$ 949,021	\$ 954,989	\$ 944,410	\$ 1,065,165

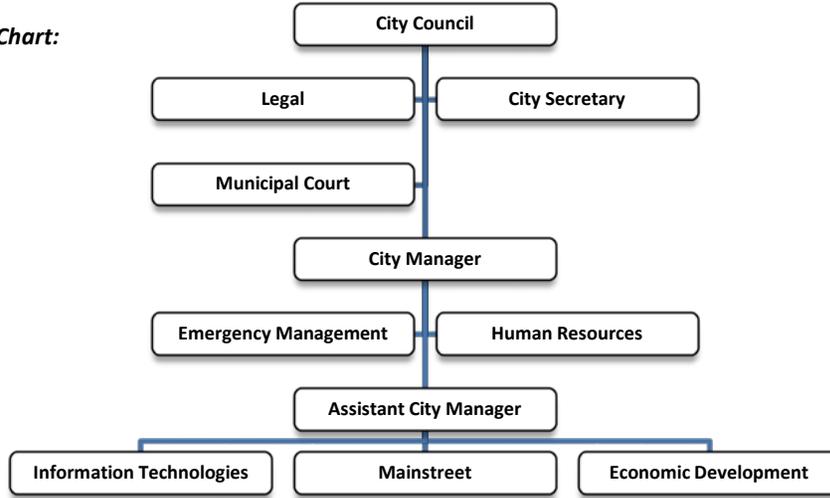


Administration Department

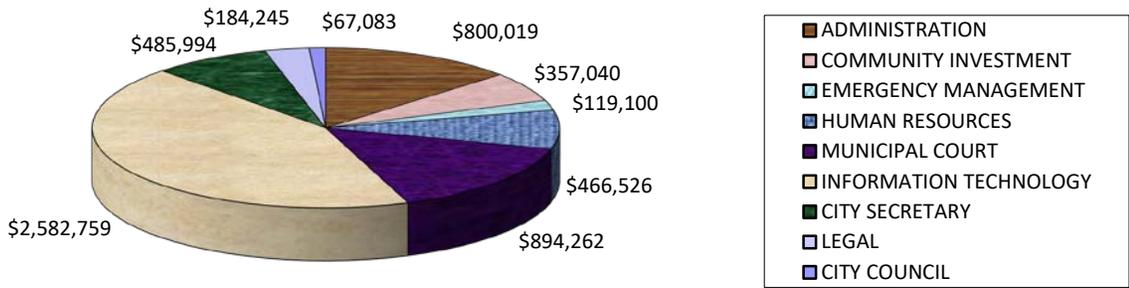
FY 17-18

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.

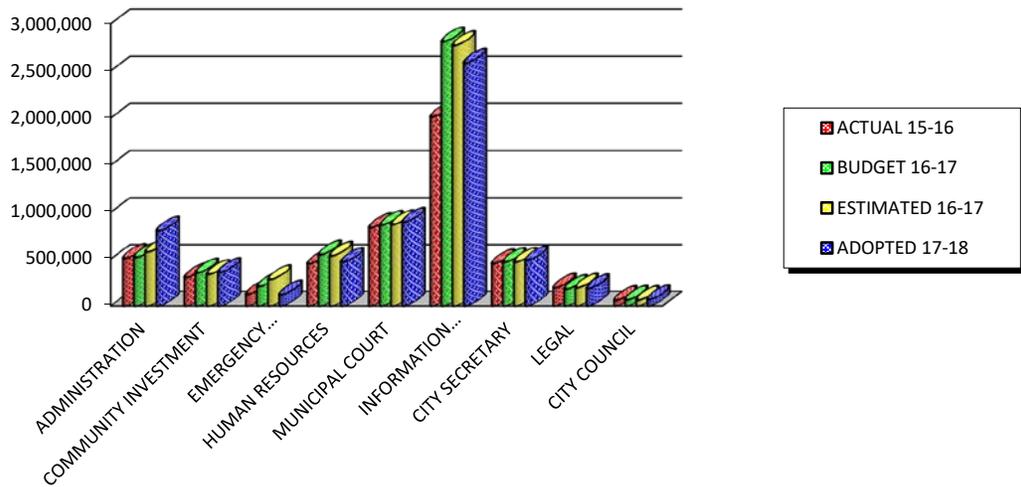
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Administration Department Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Administration	\$ 507,404	\$ 517,471	\$ 583,145	\$ 800,019	54.60%
Emergency Management	304,071	352,601	336,289	357,040	1.26%
Community Investment	123,767	204,850	280,973	119,100	-41.86%
Human Resources	449,513	544,655	562,084	466,526	-14.34%
Municipal Court	833,898	862,049	867,484	894,262	3.74%
Information Technologies	2,009,566	2,807,814	2,767,665	2,582,759	-8.02%
City Secretary	450,771	465,324	466,177	485,994	4.44%
Legal	191,273	176,745	191,375	184,245	4.24%
City Council	58,254	61,865	59,068	67,083	8.43%
Department Total	\$ 4,928,517	\$ 5,993,374	\$ 6,114,260	\$ 5,957,028	-0.61%

Department Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 2,730,533	\$ 2,794,961	\$ 2,816,103	\$ 2,836,270	1.48%
Supplies	176,075	358,732	353,078	346,163	-3.50%
Services & Charges	2,021,909	2,839,681	2,945,079	2,774,595	-2.29%
Department Total	\$ 4,928,517	\$ 5,993,374	\$ 6,114,260	\$ 5,957,028	-0.61%

Administration Department

FY 17-18

Administration Division

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

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

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

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

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

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

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

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

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
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 2017-18

Administration Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 466,320	\$ 459,761	\$ 458,888	\$ 468,824	1.97%
<i>Supplies</i>	2,113	3,100	3,100	3,200	3.23%
<i>Services & Charges</i>	38,971	54,610	121,157	327,995	500.61%
Division Total	<u>\$ 507,404</u>	<u>\$ 517,471</u>	<u>\$ 583,145</u>	<u>\$ 800,019</u>	54.60%

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 2015-16	Approved 2016-17	Approved 2017-18
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Secretary IV	0.50	0.50	0.50
Total	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

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

001-6060-510

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 347,150	\$ 343,391	\$ 341,675	\$ 352,241
1020 Overtime	36	-	-	-
1035 Longevity	458	578	578	584
1042 Car Allowance	11,020	11,400	11,400	11,400
1060 FICA	21,523	19,260	19,505	19,440
1065 Retirement	57,059	56,057	56,657	58,691
1080 Insurance - Medical	28,661	28,661	28,661	26,055
1081 Insurance - Life	413	414	412	413
Personal Services Subtotal	466,320	459,761	458,888	468,824
Supplies:				
2001 Office Supplies	283	500	500	500
2002 Postage	105	100	100	100
2008 Educational	-	-	-	100
2015 Other Supplies	1,725	2,500	2,500	2,500
Supplies Subtotal	2,113	3,100	3,100	3,200
Services & Charges:				
3001 Memberships & Subscriptions	5,037	5,300	5,022	5,135
3020 Training/Seminars	3,783	7,600	5,600	5,800
4011 Building Maintenance	599	-	-	-
4060 Technology Lease Fees	2,187	1,278	1,278	1,149
5004 Consulting	27,365	35,432	30,076	15,000
6070 Appreciation Program	-	5,000	5,000	5,000
9997 Req for Special Program	-	-	74,181	295,911
Services & Charges Subtotal	38,971	54,610	121,157	327,995
Division Total	\$ 507,404	\$ 517,471	\$ 583,145	\$ 800,019

Emergency Services Department

FY 17-18

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

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

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

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
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 2017-18

Emergency Management Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 215,801	\$ 260,318	\$ 248,004	\$ 267,771	2.86%
<i>Supplies</i>	5,400	6,800	4,825	5,255	-22.72%
<i>Services & Charges</i>	82,870	85,483	83,460	84,014	-1.72%
Division Total	\$ 304,071	\$ 352,601	\$ 336,289	\$ 357,040	1.26%

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 2015-16	Approved 2016-17	Approved 2017-18
Emergency Management Coordinator	1	1	1
Asst. Emergency Management Coordinator	1	1	1
Secretary I	-	1	1
Total	2	3	3

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

001-6054-510

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 157,708	\$ 185,815	\$ 172,443	\$ 190,861
102 Overtime	-	-	21	-
1035 Longevity	64	188	188	284
1060 FICA	11,933	14,076	14,069	14,393
1065 Retirement	25,090	28,811	29,855	30,805
1080 Insurance - Medical	20,844	31,266	31,266	31,266
1081 Insurance - Life	162	162	162	162
Personal Services Subtotal	215,801	260,318	248,004	267,771
Supplies:				
2001 Office Supplies	388	400	400	500
2002 Postage	23	50	25	25
2004 Gas and Oil	2,102	3,000	1,200	1,380
2015 Other Supplies	1,879	2,000	1,800	2,000
2018 Computer Supplies	73	100	100	100
2090 Machinery/Tools/Equipment	531	750	800	750
2093 Computer Equipment	404	500	500	500
Supplies Subtotal	5,400	6,800	4,825	5,255
Services & Charges:				
3001 Memberships & Subscriptions	920	1,000	950	1,050
3020 Training/Seminars	8,807	8,000	6,500	8,000
3024 Tuition Reimbursement	3,500	3,500	3,500	1,800
4003 Radios/Base Stations	-	500	492	500
4020 Motor Pool: Lease Fees	3,120	3,228	3,228	3,360
4030 Vehicle Maint: Fleet Maint.	3,414	3,103	3,103	3,038
4055 Computer Software	9,354	12,000	12,000	13,000
4060 Technology Lease Fees	1,458	852	852	766
4070 Emergency Management	15,504	28,500	25,000	27,000
5007 Other Professional Services	29,985	20,800	21,235	21,500
6002 Printing and Reproduction	3,976	4,000	4,000	4,000
7001 Electrical	2,832	-	2,600	-
Services & Charges Subtotal	82,870	85,483	83,460	84,014
Division Total	\$ 304,071	\$ 352,601	\$ 336,289	\$ 357,040

Administration Department
Fiscal Year 2017-18

Community Investment

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 27,822	\$ 27,450	\$ 27,200	\$ 32,200	17.30%
<i>Services & Charges</i>	95,945	177,400	253,773	86,900	-51.01%
Division Total	\$ 123,767	\$ 204,850	\$ 280,973	\$ 119,100	-41.86%

Scope of Services Summary

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

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

001-6061-565

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies:				
2002 Postage	\$ 109	\$ -	\$ -	\$ -
2075 Community Development	8,213	7,450	7,200	7,200
2077 Fireworks	19,500	20,000	20,000	25,000
Supplies Subtotal	<u>27,822</u>	<u>27,450</u>	<u>27,200</u>	<u>32,200</u>
Services & Charges:				
5007 Other Professional Services	7,239	60,400	33,669	32,900
6002 Printing and Reproduction	44,804	58,000	50,020	43,000
6005 Advertising	210	8,000	7,000	8,000
6015 Community Festivals	8,192	-	-	3,000
8031 Land Acquisitions	-	5,000	117,584	-
9997 Special Programs	35,500	46,000	45,500	-
Services & Charges Subtotal	<u>95,945</u>	<u>177,400</u>	<u>253,773</u>	<u>86,900</u>
Division Total	\$ 123,767	\$ 204,850	\$ 280,973	\$ 119,100

Administration Department

FY 17-18

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

Administration Department
Fiscal Year 2017-18

Human Resources Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 268,723	\$ 295,401	\$ 320,035	\$ 288,702	-2.27%
<i>Supplies</i>	2,045	3,150	2,600	2,600	-17.46%
<i>Services & Charges</i>	178,745	246,104	239,449	175,224	-28.80%
Division Total	\$ 449,513	\$ 544,655	\$ 562,084	\$ 466,526	-14.34%

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 2015-16	Approved 2016-17	Approved 2017-18
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
Detail of Expenditures

001-6062-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 178,903	\$ 180,985	\$ 176,704	\$ 175,400
1020 Overtime	2,846	3,000	3,000	2,250
1030 Certification	907	900	467	900
1035 Longevity	980	1,128	1,128	1,272
1060 FICA	13,476	13,734	13,273	13,513
1065 Retirement	29,202	29,226	29,035	28,939
1070 Workers Compensation	-	-	30,000	-
1075 Unemployment Compensation	10,981	35,000	35,000	35,000
1080 Insurance - Medical	31,266	31,266	31,266	31,266
1081 Insurance - Life	162	162	162	162
Personal Services Subtotal	268,723	295,401	320,035	288,702
Supplies:				
2001 Office Supplies	1,622	2,000	1,600	1,600
2002 Postage	248	500	400	400
2015 Other Supplies	175	350	300	300
2093 Computer Equipment	-	300	300	300
Supplies Subtotal	2,045	3,150	2,600	2,600
Services & Charges:				
3001 Memberships & Subscriptions	2,216	2,057	1,936	1,700
3020 Training/Seminars	4,023	8,500	5,950	5,000
3022 Employee Training	552	5,000	5,000	5,000
3024 Tuition Reimbursement	2,830	3,500	1,181	3,500
4055 Computer Software	51,854	47,410	47,410	4,335
4060 Technology Lease Fees	2,916	1,704	1,704	1,532
5006 Fiscal Services	3,600	3,600	3,600	3,600
5007 Other Professional Services	16,588	58,750	58,750	31,457
5008 Medical Services	47,787	37,000	37,000	37,000
5018 Civil Service	6,000	8,500	8,500	11,000
6002 Printing/Reproduction	167	2,000	335	500
6070 Appreciation Program	22,247	36,500	36,500	39,000
6071 Service Awards	12,026	22,983	22,983	23,000
6073 Wellness Program	5,939	8,600	8,600	8,600
Services & Charges Subtotal	178,745	246,104	239,449	175,224
Division Total	\$ 449,513	\$ 544,655	\$ 562,084	\$ 466,526

Administration Department

FY 17-18

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

Administration Department
Fiscal Year 2017-18

Municipal Court Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 726,976	\$ 710,173	\$ 721,973	\$ 743,631	4.71%
<i>Supplies</i>	15,693	19,750	19,750	19,750	0.00%
<i>Services & Charges</i>	91,229	132,126	125,761	130,881	-0.94%
Division Total	\$ 833,898	\$ 862,049	\$ 867,484	\$ 894,262	3.74%

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 2015-16	Approved 2016-17	Approved 2017-18
Presiding Judge	1	1	1
Court Administrator	1	1	1
Senior Deputy Court Clerk	1	1	1
Deputy Court Clerk	6	6	6
Deputy Court Clerk (P/T)	1	1	1
Total	10	10	10

City of La Porte, Texas
Municipal Court
Detail of Expenditures

001-6064-512

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 494,594	\$ 480,578	\$ 490,847	\$ 510,451
1020 Overtime	6,328	6,500	7,000	7,000
1030 Certification	5,688	7,200	7,000	7,500
1035 Longevity	2,344	2,584	2,584	3,044
1042 Car Allowance	4,930	5,100	5,100	5,100
1060 FICA	37,276	35,334	35,499	35,593
1065 Retirement	81,730	78,791	79,657	80,474
1067 Pars - Retirement	-	-	200	383
1080 Insurance - Medical	93,798	93,798	93,798	93,798
1081 Insurance - Life	288	288	288	288
Personal Services Subtotal	726,976	710,173	721,973	743,631
Supplies:				
2001 Office Supplies	2,380	4,000	4,000	4,000
2002 Postage	7,823	8,000	8,000	8,000
2008 Educational	260	300	300	300
2015 Other Supplies	3,628	4,950	4,950	4,950
2018 Computer Supplies	1,602	2,500	2,500	2,500
Supplies Subtotal	15,693	19,750	19,750	19,750
Services & Charges:				
3001 Memberships & Subscriptions	446	500	500	500
3020 Training/Seminars	644	4,000	4,000	4,000
4006 Heating and A/C Equipment	3,465	8,059	15,362	8,396
4011 Building Maintenance	5,149	6,400	6,400	5,800
4022 Rent: Building/Land	-	1,500	-	-
4055 Computer Software	7,174	27,206	27,206	29,232
4060 Technology Lease Fees	11,664	6,816	6,816	6,128
5004 Consulting	7,600	9,600	12,000	19,200
5007 Other Professional Services	1,410	3,445	3,445	3,445
5009 Judicial Services	12,100	15,000	-	-
6002 Printing/Reproduction	6,198	8,000	8,000	8,000
6008 Jury Fees/Court Costs	540	1,000	1,360	2,880
6010 Janitorial Services	11,546	12,000	12,000	12,000
7001 Electrical	21,488	25,000	23,000	25,000
7002 Natural Gas	282	300	300	300
7004 Water	1,523	3,300	5,372	6,000
Services & Charges Subtotal	91,229	132,126	125,761	130,881
Division Total	\$ 833,898	\$ 862,049	\$ 867,484	\$ 894,262

**Technology Fund
FY 17-18**

Information Technologies Division

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

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

Goal 3: Streamline IT processes, policies and procedures

Objectives
<ul style="list-style-type: none"> ● Identify areas where structure and processes are inefficient ● Improve current documentation process for work orders ● Develop 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 2017-18
Average response time for urgent priority work order (target 2 hours)	55 Minutes	52 Minutes	50 Minutes

Administration Department
Fiscal Year 2017-18

Information Technologies

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 637,271	\$ 657,771	\$ 647,809	\$ 646,411	-1.73%
<i>Supplies</i>	108,409	277,032	276,520	255,458	-7.79%
<i>Services & Charges</i>	1,263,886	1,873,011	1,843,336	1,680,890	-10.26%
Division Total	\$ 2,009,566	\$ 2,807,814	\$ 2,767,665	\$ 2,582,759	-8.02%

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 2015-16	Approved 2016-17	Approved 2017-18
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
Detail of Expenditures**

001-6066-519

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 442,623	\$ 457,344	\$ 449,992	\$ 449,357
1020 Overtime	7,684	10,000	8,500	8,500
1030 Certification	4,146	4,200	4,200	3,300
1035 Longevity	2,608	2,756	2,400	2,680
1060 FICA	34,414	35,821	35,192	34,803
1065 Retirement	72,698	74,552	74,427	74,673
1080 Insurance - Medical	72,954	72,954	72,954	72,954
1081 Insurance - Life	144	144	144	144
Personal Services Subtotal	637,271	657,771	647,809	646,411
Supplies:				
2001 Office Supplies	578	500	500	500
2004 Gas and Oil	294	762	250	288
2005 Minor Tools	712	800	800	500
2015 Other Supplies	2,250	2,670	2,670	2,670
2091 Office Furniture/Equipment	-	500	500	21,000
2093 Computer Equipment	104,575	271,800	271,800	230,500
Supplies Subtotal	108,409	277,032	276,520	255,458
Services & Charges:				
3001 Memberships & Subscriptions	2,610	5,260	5,260	5,250
3020 Training/Seminars	18,074	23,675	6,000	18,000
3022 Employee Training	-	5,000	-	-
3024 Tuition Reimbursement	-	7,000	-	-
4001 Office Equipment	88,633	110,000	110,000	126,000
4020 Motor Pool: Lease Fees	8,616	9,980	9,980	8,181
4022 Rental of Building	20,753	10,000	21,600	21,600
4030 VM: Fleet Maintenance	2,720	3,160	3,160	3,241
4050 Computer - Hardware	248,989	438,451	426,851	212,000
4055 Computer - Software	396,466	456,511	456,511	509,428
4060 Technology Lease Fees	15,745	12,780	12,780	11,490
5004 Consulting	17,575	25,000	25,000	25,000
5007 Other Professional Services	8,731	421,164	421,164	167,500
7003 Telephone	434,974	345,030	345,030	573,200
Services & Charges Subtotal	1,263,886	1,873,011	1,843,336	1,680,890
Division Total	\$ 2,009,566	\$ 2,807,814	\$ 2,767,665	\$ 2,582,759

City Secretary Department
FY 17-18

City Secretary Division

Goals:

- Improve public access to municipal records and other information
- Facilitate public participation in municipal government processes
- Safeguard and enrich the municipal election process
- Facilitate staff with all procedures regarding records management
- Enhance electronic archiving for all City departments
- Be proactive with services provided to City staff
- Continue to monitor, evaluate and make necessary changes to website information
- Offer opportunities for continuing education in order to enhance job relevant performance skills
- Prepare all council action items within five working days following a council meeting
- Prepare agenda packets 8 working days prior to a council meeting
- Respond to requests for public information within ten working days
- Issue alcohol licenses and solicitor permits with 3 working day
- Collect payments for liquor license renewals within 30 days
- Respond to Council requests within 4 hours

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
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 2017-18

City Secretary Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
Personal Services	\$ 364,735	\$ 360,830	\$ 368,687	\$ 370,224	2.60%
Supplies	14,225	17,150	16,100	18,200	6.12%
Services & Charges	71,811	87,344	81,390	97,570	11.71%
Division Total	\$ 450,771	\$ 465,324	\$ 466,177	\$ 485,994	4.44%

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 documents, 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 2015-16	Approved 2016-17	Approved 2017-18
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary IV	1	1	1
Records Specialist	1	1	1
Total	4	4	4

City of La Porte, Texas
City Secretary
Detail of Expenditures

001-6067-510

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 258,778	\$ 256,052	\$ 262,360	\$ 263,301
1020 Overtime	704	2,000	1,505	1,500
1035 Longevity	2,020	1,096	1,096	1,364
1060 FICA	19,495	18,514	19,249	18,853
1065 Retirement	41,422	40,782	42,091	42,820
1080 Insurance - Medical	41,688	41,688	41,688	41,688
1081 Insurance - Life	198	198	198	198
1090 Other Benefits	430	500	500	500
Personal Services Subtotal	364,735	360,830	368,687	370,224
Supplies:				
2001 Office Supplies	417	500	500	500
2002 Postage	125	300	100	150
2015 Other Supplies	13,683	14,850	14,000	14,000
2091 Office Furniture/Equipment	-	-	-	2,800
2093 Computer Equipment	-	1,500	1,500	750
Supplies Subtotal	14,225	17,150	16,100	18,200
Services & Charges:				
3001 Memberships & Subscriptions	1,651	1,005	1,075	1,470
3020 Training/Seminars	7,410	7,950	7,960	8,950
4055 Computer Software	13,132	18,035	18,125	9,618
4060 Technology Lease Fees	2,916	1,704	1,704	1,532
5007 Other Professional Services	7,108	1,650	1,500	17,000
6002 Printing/Reproduction	7,128	8,000	7,000	7,000
6003 Legal Notices	14,792	14,000	20,000	22,000
6004 Elections	17,674	35,000	24,026	30,000
Services & Charges Subtotal	71,811	87,344	81,390	97,570
Division Total	\$ 450,771	\$ 465,324	\$ 466,177	\$ 485,994

Administration Department

FY 17-18

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 2017-18

Legal Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 13,245	\$ 13,245	\$ 13,245	\$ 13,245	0.00%
<i>Services & Charges</i>	178,028	163,500	178,130	171,000	4.59%
Division Total	\$ 191,273	\$ 176,745	\$ 191,375	\$ 184,245	4.24%

Scope of Services Summary

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

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

City of La Porte, Texas
Legal
Detail of Expenditures

001-6068-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1080 Insurance - Medical	\$ 13,245	\$ 13,245	\$ 13,245	\$ 13,245
Personal Services Subtotal	<u>13,245</u>	<u>13,245</u>	<u>13,245</u>	<u>13,245</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	100	-	-
3020 Training/Seminars	-	800	-	-
5003 Legal	88,981	91,700	78,717	91,000
5004 Consulting	41,028	25,000	45,000	25,000
5010 City Prosecutor	48,019	45,900	54,413	55,000
Services & Charges Subtotal	<u>178,028</u>	<u>163,500</u>	<u>178,130</u>	<u>171,000</u>
Division Total	\$ 191,273	\$ 176,745	\$ 191,375	\$ 184,245

Administration Department

FY 17-18

City Council Division

Goals:

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

Objectives:

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

Administration Department
Fiscal Year 2017-18

City Council Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 37,462	\$ 37,462	\$ 37,462	\$ 37,462	0.00%
<i>Supplies</i>	368	4,300	2,983	9,500	120.93%
<i>Services & Charges</i>	20,424	20,103	18,623	20,121	0.09%
Division Total	\$ 58,254	\$ 61,865	\$ 59,068	\$ 67,083	8.43%

Scope of Services Summary

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

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

City of La Porte, Texas
City Council
Detail of Expenditures

001-6069-511

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
1042 Car Allowance	10,800	10,800	10,800	10,800
1060 FICA	2,662	2,662	2,662	2,662
Personal Services Subtotal	<u>37,462</u>	<u>37,462</u>	<u>37,462</u>	<u>37,462</u>
Supplies:				
2001 Office Supplies	368	1,000	100	-
2090 Machinery/Tools/Equipment	-	2,300	1,883	500
2093 Computer Equipment	-	1,000	1,000	9,000
Supplies Subtotal	<u>368</u>	<u>4,300</u>	<u>2,983</u>	<u>9,500</u>
Services & Charges:				
3001 Memberships & Subscriptions	6,879	7,269	7,289	7,174
3020 Training/Seminars	4,320	6,000	5,000	6,500
4060 Technology Lease Fees	6,561	3,834	3,834	3,447
6041 Special Events	2,664	3,000	2,500	3,000
Services & Charges Subtotal	<u>20,424</u>	<u>20,103</u>	<u>18,623</u>	<u>20,121</u>
Division Total	\$ 58,254	\$ 61,865	\$ 59,068	\$ 67,083

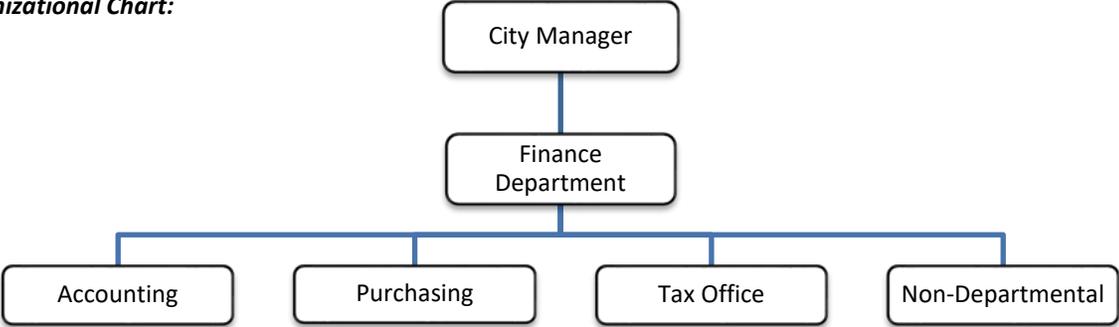


Finance Department

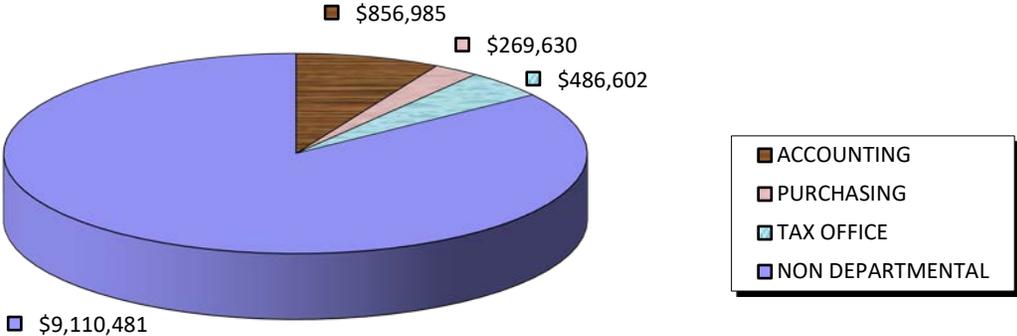
FY 17-18

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.

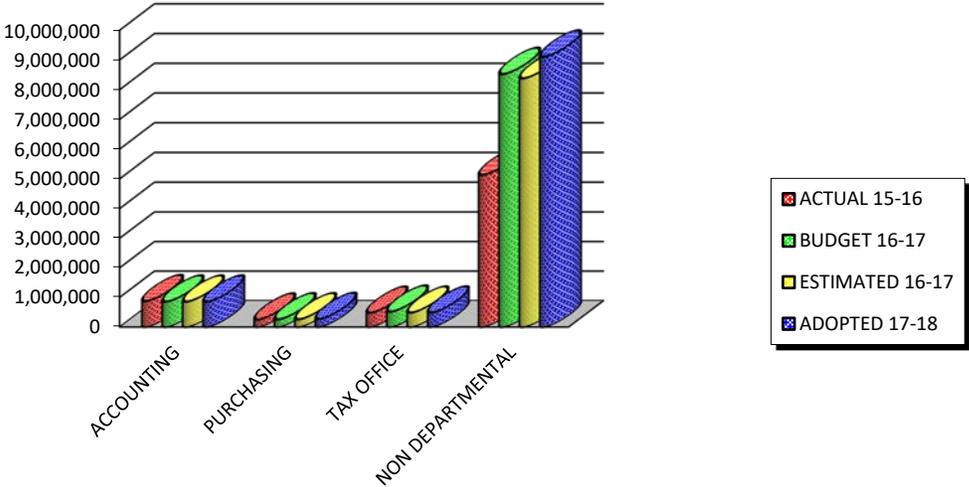
Organizational Chart:



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



Four Year Comparison by Division:



Finance Department Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Accounting	\$ 873,741	\$ 857,123	\$ 855,474	\$ 856,985	-0.02%
Purchasing	248,423	257,569	257,953	269,630	4.68%
Tax Office	480,197	515,613	483,849	486,602	-5.63%
Non Departmental	5,136,476	8,525,104	8,383,197	9,110,481	6.87%
Department Total	\$ 6,738,837	\$ 10,155,409	\$ 9,980,473	\$ 10,723,698	5.60%

Department Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 2,084,532	\$ 1,997,146	\$ 1,970,454	\$ 1,923,642	-3.68%
Supplies	25,057	17,650	15,710	18,230	3.29%
Services & Charges	4,629,248	8,140,613	7,994,309	8,781,826	7.88%
Department Total	\$ 6,738,837	\$ 10,155,409	\$ 9,980,473	\$ 10,723,698	5.60%

Finance Department FY 17-18

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 9/30/17 Financial Report by January 2018 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 2015-16	Estimated 2016-17	Proposed 2017-18
% of payroll checks processed with zero errors	99%	100%	100%
% of monthly reports printed by the 10th working day	100%	100%	100%
Average interest rate earned vs. short term rate (%)	0.20	0.11	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 2017-18

Accounting Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 766,991	\$ 748,424	\$ 755,687	\$ 757,634	1.23%
<i>Supplies</i>	8,195	8,300	6,740	7,650	-7.83%
<i>Services & Charges</i>	98,555	100,399	93,047	91,701	-8.66%
Division Total	\$ 873,741	\$ 857,123	\$ 855,474	\$ 856,985	-0.02%

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 2015-16	Approved 2016-17	Approved 2017-18
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
Detail of Expenditures

001-6141-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 537,035	\$ 524,161	\$ 525,187	\$ 529,496
1020 Overtime	5,926	4,000	8,500	4,000
1035 Longevity	5,636	5,996	5,996	6,796
1042 Car Allowance	2,465	2,550	2,550	2,550
1060 FICA	39,405	38,817	38,714	39,408
1065 Retirement	87,658	83,872	85,874	86,518
1080 Insurance - Medical	88,587	88,587	88,587	88,587
1081 Insurance - Life	279	441	279	279
Personal Services Subtotal	<u>766,991</u>	<u>748,424</u>	<u>755,687</u>	<u>757,634</u>
Supplies:				
2001 Office Supplies	2,240	2,500	2,500	2,500
2002 Postage	2,695	2,600	2,000	2,500
2008 Educational	715	800	440	450
2015 Other Supplies	1,237	1,500	1,200	1,400
2018 Computer Supplies	-	500	400	500
2091 Office Furniture/Equipment	1,308	-	-	-
2093 Computer Equipment	-	400	200	300
Supplies Subtotal	<u>8,195</u>	<u>8,300</u>	<u>6,740</u>	<u>7,650</u>
Services & Charges:				
3001 Memberships & Subscriptions	2,255	3,488	3,151	3,488
3020 Training/Seminars	9,481	15,050	8,000	10,000
4060 Technology Lease Fees	8,019	4,686	4,686	4,213
5001 Audit	65,921	62,950	63,710	60,000
5006 Fiscal Services	4,646	5,100	5,100	5,100
5007 Other Professional Services	6,999	7,100	7,100	7,100
6002 Printing/Reproduction	1,234	2,025	1,300	1,800
Services & Charges Subtotal	<u>98,555</u>	<u>100,399</u>	<u>93,047</u>	<u>91,701</u>
Division Total	\$ 873,741	\$ 857,123	\$ 855,474	\$ 856,985

Finance Department FY 17-18

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 2015-16	Estimated 2016-17	Proposed 2017-18
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 2017-18**

Purchasing Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 239,960	\$ 246,021	\$ 246,711	\$ 256,393	4.22%
<i>Supplies</i>	1,255	1,800	1,720	1,400	-22.22%
<i>Services & Charges</i>	7,208	9,748	9,522	11,837	21.43%
Division Total	\$ 248,423	\$ 257,569	\$ 257,953	\$ 269,630	4.68%

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 2015-16	Approved 2016-17	Approved 2017-18
Purchasing Manager	1	1	1
Contract Administrator	-	1	1
Buyer	1	1	1
Total	2	3	3

City of La Porte, Texas
Purchasing
Detail of Expenditures

001-6065-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 167,547	\$ 172,212	\$ 172,860	\$ 180,234
1020 Overtime	-	300	-	-
1030 Certification	1,512	1,367	1,367	1,367
1035 Longevity	408	550	552	696
1060 FICA	12,202	12,808	12,607	13,378
1065 Retirement	26,953	27,446	27,987	29,380
1080 Insurance - Medical	31,266	31,266	31,266	31,266
1081 Insurance - Life	72	72	72	72
Personal Services Subtotal	239,960	246,021	246,711	256,393
Supplies:				
2001 Office Supplies	763	700	645	700
2002 Postage	15	100	80	100
2008 Educational	136	200	200	200
2015 Other Supplies	121	300	300	300
2091 Office Furniture/Equipment	-	400	395	-
2093 Computer Equipment	220	100	100	100
Supplies Subtotal	1,255	1,800	1,720	1,400
Services & Charges:				
3001 Memberships & Subscriptions	1,345	1,480	1,480	1,480
3020 Training/Seminars	2,726	5,164	5,000	5,025
3024 Tuition Reimbursement	-	1,100	1,188	3,500
4060 Technology Lease Fees	2,916	1,704	1,704	1,532
6002 Printing & Reproduction	221	300	150	300
Services & Charges Subtotal	7,208	9,748	9,522	11,837
Division Total	\$ 248,423	\$ 257,569	\$ 257,953	\$ 269,630

Finance Department FY 17-18

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 increase the percentage of staff holding RTC certification to over 25% (OBJ 5c)

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
Collection ratio	98.6%	99.0%	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	-
Correction rolls processed	94	196	-
Name change rolls	96	96	96
Percent of online transactions	4%	4%	5%
Percent of staff with RTA/RTC certification	0.25%	0.00%	0.25%

**Finance Department
Fiscal Year 2017-18**

Tax Office Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 204,834	\$ 207,698	\$ 175,279	\$ 180,452	-13.12%
<i>Supplies</i>	10,462	2,250	2,250	3,880	72.44%
<i>Services & Charges</i>	264,901	305,665	306,320	302,270	-1.11%
Division Total	\$ 480,197	\$ 515,613	\$ 483,849	\$ 486,602	-5.63%

Scope of Services Summary

The Tax Office Division is responsible for the billing and collection of ad valorem (property) taxes. Through contractual agreement, this Division also bills and collects property taxes on behalf of the La Porte Independent School District and the Cities of Morgan's Point and Shoreacres.

Personnel Position Roster

	Approved 2015-16	Approved 2016-17	Approved 2017-18
Revenue Collections Manager	0.5	0.5	0.5
Deputy Tax Collector	1.0	1.0	1.0
Tax Service Clerk	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0
Total	3.5	3.5	3.5

City of La Porte, Texas
Tax Office
Detail of Expenditures

001-6145-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 132,410	\$ 137,569	\$ 110,125	\$ 115,432
1020 Overtime	1,736	100	1,826	100
1030 Certification	542	600	600	600
1035 Longevity	1,782	608	104	228
1060 FICA	10,113	10,342	8,318	8,799
1065 Retirement	21,702	21,912	17,757	18,744
1080 Insurance - Medical	36,477	36,477	36,477	36,477
1081 Insurance - Life	72	90	72	72
Personal Services Subtotal	204,834	207,698	175,279	180,452
Supplies:				
2001 Office Supplies	1,540	1,000	1,000	1,000
2002 Postage	8,710	500	750	800
2008 Education	-	-	-	80
2015 Other Supplies	19	500	250	250
2093 Computer Equipment	193	250	250	1,750
Supplies Subtotal	10,462	2,250	2,250	3,880
Services & Charges:				
3001 Memberships & Subscriptions	730	115	180	180
3020 Training/Seminars	4,132	3,760	5,400	4,955
3024 Tuition Reimbursement	-	1,500	-	3,000
4055 Computer Software	298	-	-	-
4060 Technology Lease Fees	3,645	2,130	2,130	1,915
5005 Personnel Services	12,857	-	-	-
5007 Other Professional Services	240,170	297,660	297,660	291,170
5012 Property Resale Maint	-	-	100	200
6002 Printing/Reproduction	3,069	500	850	850
Services & Charges Subtotal	264,901	305,665	306,320	302,270
Division Total	\$ 480,197	\$ 515,613	\$ 483,849	\$ 486,602

Finance Department
Fiscal Year 2017-18

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 872,747	\$ 795,003	\$ 792,777	\$ 729,163	-8.28%
<i>Supplies</i>	5,145	5,300	5,000	5,300	0.00%
<i>Services & Charges</i>	<u>4,258,584</u>	<u>7,724,801</u>	<u>7,585,420</u>	<u>8,376,018</u>	8.43%
Division Total	<u><u>\$ 5,136,476</u></u>	<u><u>\$ 8,525,104</u></u>	<u><u>\$ 8,383,197</u></u>	<u><u>\$ 9,110,481</u></u>	6.87%

Scope of Services Summary

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

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

001-6146-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1012 Sick Buy Back	\$ 91,599	\$ 94,503	\$ 92,707	\$ 41,593
1055 Termination Pay (Sick/Vac)	216,703	150,000	150,000	150,000
1060 FICA	23,239	18,705	18,567	14,657
1065 Retirement	49,216	39,805	39,513	30,923
1080 Insurance - Medical	491,990	491,990	491,990	491,990
Personal Services Subtotal	<u>872,747</u>	<u>795,003</u>	<u>792,777</u>	<u>729,163</u>
Supplies:				
2001 Office	910	800	500	800
2015 Other Supplies	4,235	4,500	4,500	4,500
Supplies Subtotal	<u>5,145</u>	<u>5,300</u>	<u>5,000</u>	<u>5,300</u>
Services & Charges:				
3001 Memberships & Subscriptions	675	800	679	800
4001 Office Equipment	23,778	23,778	23,778	23,778
4002 Machinery/Tools/Equipment	188	2,200	2,000	2,000
4006 Heating & A/C Equipment	9,687	13,606	10,000	10,000
4011 Building	20,593	124,500	6,500	6,500
4021 Vehicle Maint: O/S Contract	7,680	10,000	10,000	10,000
5001 Accounting	3,720	15,100	15,000	12,600
5006 Fiscal Services	98,593	135,000	60,000	60,000
5007 Other Professional Services	292,270	311,720	311,720	342,306
5013 Property Appraisal	3,750	14,300	10,000	10,000
6006 Miscellaneous	-	-	48,011	-
6010 Janitorial	24,894	25,060	25,005	25,005
6024 Deductibles-Auto Accident	5,462	10,000	5,500	5,500
6070 Appreciation Program	-	25,000	25,000	25,000
7001 Electrical	631,935	510,000	529,702	530,000
7002 Natural Gas	312	300	350	350
7004 Water	1,465	1,400	1,500	1,500
9002 Admin Trans to Fund 002	1,000,000	-	-	-
9003 Admin Trans to Fund 003	-	2,000,000	2,000,000	2,000,000
9014 Admin Trans to Fund 014	633,582	2,416,878	2,416,878	2,649,445
9015 Admin Trans to Fund 015	1,500,000	1,350,000	1,350,000	1,500,000
9050 Contingency	-	249,211	247,849	300,000
9997 Special Programs	-	485,948	485,948	861,234
Services & Charges Subtotal	<u>4,258,584</u>	<u>7,724,801</u>	<u>7,585,420</u>	<u>8,376,018</u>
Division Total	\$ 5,136,476	\$ 8,525,104	\$ 8,383,197	\$ 9,110,481



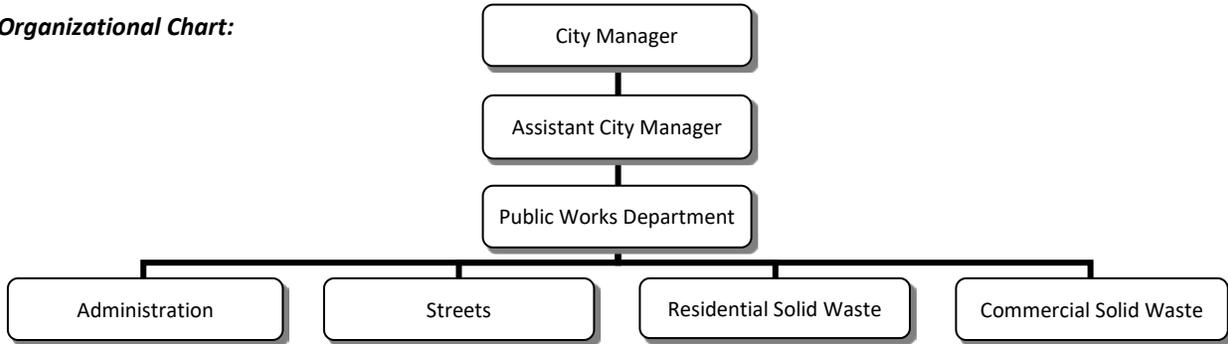
Public Works Department

FY 17-18

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.

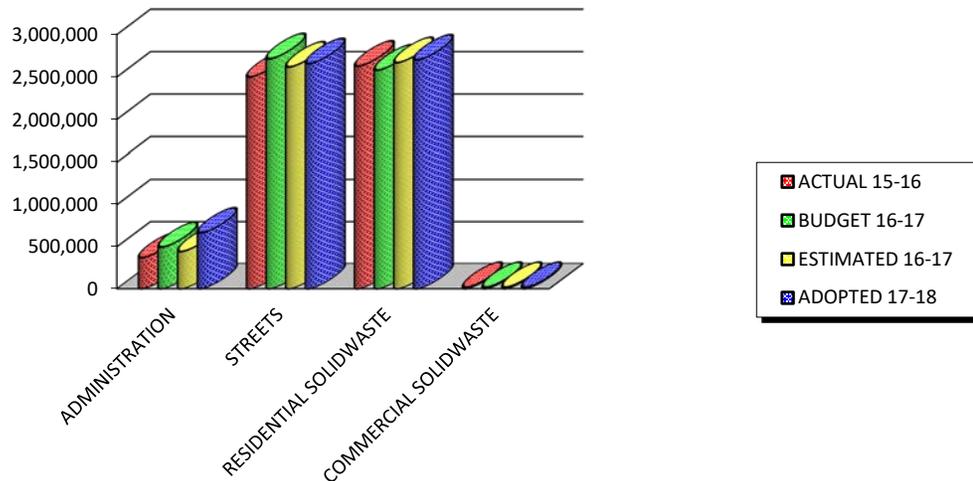
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Public Works Department Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Administration	\$ 369,462	\$ 494,575	\$ 442,646	\$ 665,069	34.47%
Streets	2,500,337	2,714,256	2,617,408	2,656,098	-2.14%
Residential Solidwaste	2,627,150	2,580,484	2,668,575	2,699,910	4.63%
Commercial Solidwaste	17,145	17,500	17,500	17,500	0.00%
Department Total	\$ 5,514,094	\$ 5,806,815	\$ 5,746,129	\$ 6,038,577	3.99%

Department Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 3,087,669	\$ 3,330,393	\$ 3,253,198	\$ 3,613,477	8.50%
Supplies	357,167	375,164	368,314	405,405	8.06%
Services & Charges	2,050,873	2,054,560	2,096,622	1,999,195	-2.69%
Capital Outlay	18,385	46,698	27,995	20,500	
Department Total	\$ 5,514,094	\$ 5,806,815	\$ 5,746,129	\$ 6,038,577	3.99%

Public Works Department FY 17-18

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:

- Develop and maintain a 5 year CIP Plan
- 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
- Develop a strategic plan, manage and monitor all activities of the Lomas Area Wastewater Lift Station Consolidation Project
- Assure all Public Works Divisions have clear directions that facilitate efficient and effective customer service levels

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
GIS Input of FY Water/Sewer/Storm			
Construction Activities	90%	100%	100%
Sidewalkrepair (SF)	0	40,000	40,000
CIP Projects Budgeted	7,487,669	8,751,837	9,161,000

Public Works Department
Fiscal Year 2017-18

Public Works Administration Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 314,373	\$ 435,842	\$ 389,760	\$ 595,115	36.54%
<i>Supplies</i>	7,789	8,532	8,294	8,740	2.44%
<i>Services & Charges</i>	47,300	50,201	44,592	49,214	-1.97%
<i>Capital Outlay</i>	-	-	-	12,000	
Division Total	\$ 369,462	\$ 494,575	\$ 442,646	\$ 665,069	34.47%

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 2015-16	Approved 2016-17	Approved 2017-18
Director of Public Works	0.5	0.5	0.5
Assistant Public Works Director	0.5	0.5	0.5
CIP Coordinator	-	1.0	1.0
Public Improvement Inspector	-	1.0	1.0
Engineering Manager	-	-	1.0
Engineering Technician	-	-	1.0
Office Coordinator	1.0	1.0	1.0
Secretary	2.0	1.2	1.2
Total	4.0	5.2	7.2

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

001-7070-530

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 217,930	\$ 305,740	\$ 286,483	\$ 416,319
1020 Overtime	34	-	34	-
1035 Longevity	1,376	1,382	1,382	2,308
1042 Car Allowance	2,040	2,550	2,178	2,700
1060 FICA	15,930	22,960	11,835	30,813
1065 Retirement	35,195	48,710	33,474	67,631
1080 Insurance - Medical	41,688	54,194	54,194	75,038
1081 Insurance - Life	180	306	180	306
Personal Services Subtotal	314,373	435,842	389,760	595,115
Supplies:				
2001 Office Supplies	1,334	1,400	1,375	2,969
2002 Postage	261	200	165	260
2004 Gas and Oil	909	1,157	1,444	1,661
2009 Medical	30	50	40	50
2015 Other Supplies	3,117	1,040	1,008	2,300
2091 Office Furniture/Equipment	268	4,265	4,123	1,000
2093 Computer Equipment	1,870	420	139	500
Supplies Subtotal	7,789	8,532	8,294	8,740
Services & Charges:				
3001 Memberships & Subscriptions	416	1,030	438	738
3020 Training/Seminars	3,743	6,649	3,761	8,695
3024 Tuition Reimbursemnt	-	-	-	3,300
4001 Office Equipment	-	2,000	-	-
4006 Heating and A/C Equipment	1,088	750	750	150
4011 Building Maintenance	3,729	5,400	6,926	1,828
4020 Motor Pool Lease Fees	2,100	2,232	2,232	4,092
4030 VM: Fleet Maintenance	2,402	2,334	2,334	2,460
4055 Computer Software	-	2,135	1,834	-
4060 Technology Lease Fees	3,645	2,130	2,130	1,915
5005 Personnel Services	6,561	-	-	-
6001 Uniform/Towel Cleaning	-	344	360	936
6005 Advertising	295	-	-	-
6010 Janitorial Services	8,877	8,877	8,876	8,868
6013 TCEQ Requirements	300	300	300	300
7001 Electrical	10,165	11,400	9,383	10,244
7004 Water	3,979	4,620	5,268	5,688
Services & Charges Subtotal	47,300	50,201	44,592	49,214
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	-	-	12,000
Capital Outlay Subtotal	-	-	-	12,000
Division Total	\$ 369,462	\$ 494,575	\$ 442,646	\$ 665,069

Public Works Department FY 17-18

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 200 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 2015-16	Estimated 2016-17	Proposed 2017-18
Linear feet of ditches cleaned	50,593	66,000	50,000
Linear feet of streets Crack Sealed	66,500	75,000	75,000
SY of concrete street repaired:			
Removed/replaced by city crews	756	2,500	4,000
Removed/replaced by contractor	4,600	4,409	3,500
Raised by contractor	1,230	1,000	1,000
Total SY repaired	6,586	7,909	8,500
Inlets Repaired by city crews	4	8	8
Linear feet of curb repaired by city crews	100	150	200
Number of alleyways regarded	2	4	4

**Public Works Department
Fiscal Year 2017-18**

Streets Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,571,244	\$ 1,685,759	\$ 1,648,052	\$ 1,715,595	1.77%
<i>Supplies</i>	120,263	123,089	116,448	131,610	6.92%
<i>Services & Charges</i>	790,445	858,710	824,913	800,393	-6.79%
<i>Capital Outlay</i>	18,385	46,698	27,995	8,500	-81.80%
Division Total	\$ 2,500,337	\$ 2,714,256	\$ 2,617,408	\$ 2,656,098	-2.14%

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 2015-16	Approved 2016-17	Approved 2017-18
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Senior Equipment Operator	6.00	6.00	6.00
Equipment Operator II	5.50	5.50	5.50
Equipment Operator I	10.00	11.00	11.00
Mosquito Control Technician	1.00	1.00	1.00
Secretary	-	0.25	0.25
Total	26.50	27.75	27.75

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

001-7071-531

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 1,008,936	\$ 1,098,232	\$ 1,065,941	\$ 1,119,513
1020 Overtime	27,231	11,243	11,243	12,000
1030 Certification	4,603	4,500	4,290	3,000
1035 Longevity	14,494	13,318	12,134	13,796
1050 WC Loss Time	321	-	-	-
1060 FICA	77,354	82,696	80,703	84,473
1065 Retirement	166,802	175,633	173,583	182,649
1080 Insurance - Medical	270,972	299,633	299,633	299,633
1081 Insurance - Life	531	504	525	531
Personal Services Subtotal	1,571,244	1,685,759	1,648,052	1,715,595
Supplies:				
2001 Office	219	150	212	200
2003 Protective Clothing	674	800	766	3,400
2004 Gas and Oil	49,917	60,000	57,878	66,560
2005 Minor Tools	1,193	1,500	2,947	1,500
2007 Chemical	24,407	27,000	20,201	27,000
2010 Traffic	33,777	30,000	29,981	30,000
2015 Other Supplies	1,876	2,989	2,713	2,700
2090 Machinery/Tools/Equipment	7,764	400	1,500	-
2093 Computer Equipment	436	250	250	250
Supplies Subtotal	120,263	123,089	116,448	131,610
Services & Charges:				
3001 Memberships & Subscriptions	-	210	210	210
3020 Training/Seminars	913	6,460	3,390	2,200
3024 Tuition Reimbursement	-	3,500	3,500	-
4002 Machinery/Tools/Equipment	2,590	4,500	2,781	3,000
4003 Radios	752	1,197	1,197	-
4004 Traffic Signal Maintenance	13,344	10,000	3,600	10,000
4015 Paving	176,483	196,440	194,840	195,000
4020 Motor Pool Lease Fees	312,795	344,424	344,424	312,245
4030 VM: Fleet Maintenance	257,876	247,806	247,806	256,718
4060 Technology Lease Fees	2,187	1,278	1,278	1,149
5007 Other Professional Services	5,589	20,840	1,101	1,071
6001 Uniforms	9,684	10,800	10,800	10,800
6002 Printing and Production	-	50	-	-
6009 Landfills Charges	8,132	11,000	9,781	8,000
6013 TCEQ Requirements	100	205	205	-
Services & Charges Subtotal	790,445	858,710	824,913	800,393
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	21,698	21,698	2,500
8027 Traffic Control Devices	18,385	25,000	6,297	6,000
Capital Outlay Subtotal	18,385	46,698	27,995	8,500
Division Total	\$ 2,500,337	\$ 2,714,256	\$ 2,617,408	\$ 2,656,098

**Public Works Department
FY 17-18**

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 2015-16	Estimated 2016-17	Proposed 2017-18
Tons garbage collected	11,999	11,974	11,800
Cu. yds. trash collected	40,569	41,284	42,000
Number of garbage bags delivered	27,480	31,240	35,000
Tons of recycling collected	709	1,095	900
Cu. yds. of brush composted	40,500	25,000	32,000

**Public Works Department
Fiscal Year 2017-18**

Residential Solidwaste Division

Expenditure Summary

	<i>Actual 2015-16</i>	<i>Budget 2016-17</i>	<i>Estimated 2016-17</i>	<i>Adopted 2017-18</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,202,052	\$ 1,208,792	\$ 1,215,386	\$ 1,302,767	7.77%
<i>Supplies</i>	229,115	243,543	243,572	265,055	8.83%
<i>Services & Charges</i>	1,195,983	1,128,149	1,209,617	1,132,088	0.35%
Division Total	\$ 2,627,150	\$ 2,580,484	\$ 2,668,575	\$ 2,699,910	4.63%

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 2015-16	Approved 2016-17	Approved 2017-18
Equipment Services/Solidwaste Superinten	0.50	0.50	0.50
Solidwaste Supervisor	1.00	1.00	1.00
Senior Equipment Operator	3.00	3.00	3.00
Equipment Operator II	4.00	4.00	4.00
Equipment Operator I	6.00	6.00	6.00
Solidwaste Worker	8.00	8.00	8.00
Secretary	-	0.25	0.25
Total	22.50	22.75	22.75

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

001-7072-532

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 761,685	\$ 762,401	\$ 767,022	\$ 843,279
1020 Overtime	12,117	10,000	10,000	10,000
1030 Certification	1,512	1,504	1,504	1,504
1035 Longevity	8,696	4,672	9,172	9,744
1050 WC Loss Time	1,090	-	-	-
1060 FICA	57,133	61,449	60,026	63,006
1065 Retirement	124,910	131,251	130,147	137,719
1080 Insurance - Medical	234,495	237,101	237,101	237,101
1081 Insurance - Life	414	414	414	414
Personal Services Subtotal	1,202,052	1,208,792	1,215,386	1,302,767
Supplies:				
2001 Office Supplies	27	100	100	100
2003 Protective Clothing	1,002	1,000	1,000	1,000
2004 Gas and Oil	87,410	90,000	90,000	103,500
2005 Minor Tools	66	100	100	100
2015 Other Supplies	140,570	152,143	152,143	160,055
2050 Safety Supplies	40	100	100	100
2093 Computer Equipment	-	100	129	200
Supplies Subtotal	229,115	243,543	243,572	265,055
Services & Charges:				
3001 Memberships & Subscriptions	424	424	472	472
4003 Radios and Base Stations	842	702	702	-
4020 Motor Pool Lease Fees	282,827	282,300	282,300	280,195
4030 VM: Fleet Maintenance	317,541	304,798	304,798	318,120
4060 Technology Lease Fees	729	-	-	383
5005 Personnel Services	69,833	58,000	64,000	-
6001 Uniforms	7,464	7,560	7,000	7,200
6002 Printing/Reproduction	2,085	1,200	1,211	1,250
6009 Landfill Charges	514,238	473,165	549,134	524,468
Services & Charges Subtotal	1,195,983	1,128,149	1,209,617	1,132,088
Division Total	\$ 2,627,150	\$ 2,580,484	\$ 2,668,575	\$ 2,699,910

Public Works Department
Fiscal Year 2017-18

Commercial Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	\$ 17,145	\$ 17,500	\$ 17,500	\$ 17,500	0.00%
Division Total	<u>\$ 17,145</u>	<u>\$ 17,500</u>	<u>\$ 17,500</u>	<u>\$ 17,500</u>	0.00%

Scope of Services Summary

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

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

001-7073-532

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Services & Charges:				
5007 Other Professional Services	\$ 17,145	\$ 17,500	\$ 17,500	\$ 17,500
Services & Charges Subtotal	<u>17,145</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>
Division Total	\$ 17,145	\$ 17,500	\$ 17,500	\$ 17,500



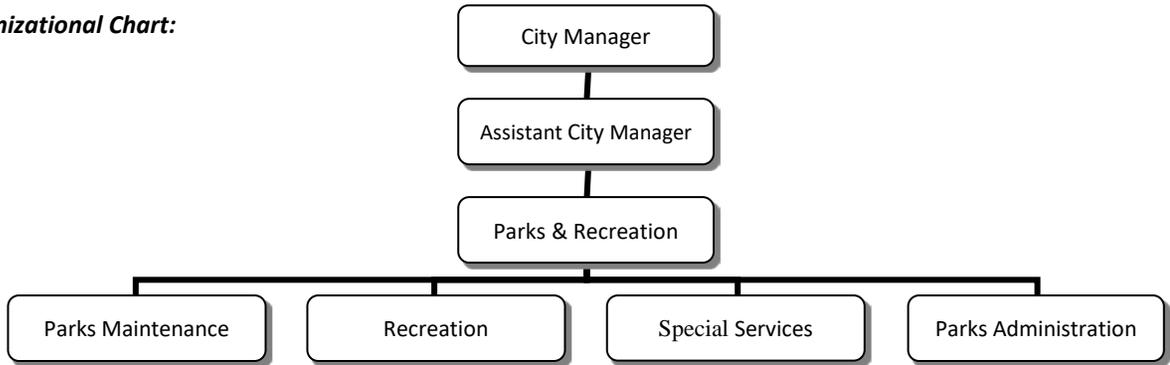
Parks & Recreation Department

FY 17-18

Mission Statement:

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

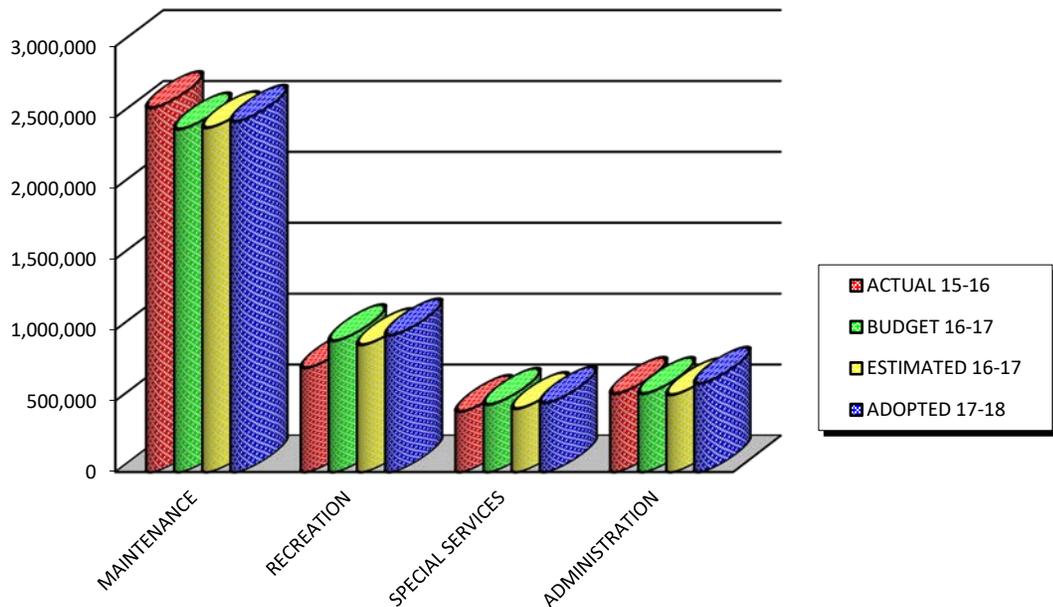
Organizational Chart:



Share of General Fund Budget: 9%



Four Year Comparison by Division:



Parks and Recreation Department Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Parks Maintenance	\$ 2,566,248	\$ 2,416,187	\$ 2,426,489	\$ 2,470,647	2.25%
Recreation	732,130	922,721	895,934	963,377	4.41%
Special Services	424,516	474,146	444,938	485,657	2.43%
Parks Administration	550,634	550,636	542,366	622,628	13.07%
Department Total	\$ 4,273,528	\$ 4,363,690	\$ 4,309,727	\$ 4,542,309	4.09%

Department Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 2,827,985	\$ 3,084,606	\$ 3,006,553	\$ 3,062,561	-0.71%
Supplies	221,774	208,400	203,588	237,318	13.88%
Services & Charges	1,118,105	1,007,563	1,030,693	1,081,630	7.35%
Capital Outlay	105,664	63,121	68,893	160,800	0.00%
Department Total	\$ 4,273,528	\$ 4,363,690	\$ 4,309,727	\$ 4,542,309	4.09%

Parks & Recreation Department FY 17-18

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 2017-18
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 2017-18

Parks Maintenance Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 1,372,683	\$ 1,414,830	\$ 1,401,644	\$ 1,418,809	0.28%
<i>Supplies</i>	124,320	123,749	117,549	121,750	-1.62%
<i>Services & Charges</i>	988,462	834,487	858,403	846,088	1.39%
<i>Capital Outlay</i>	80,783	43,121	48,893	84,000	94.80%
Division Total	\$ 2,566,248	\$ 2,416,187	\$ 2,426,489	\$ 2,470,647	2.25%

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 2015-16	Approved 2016-17	Approved 2017-18
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	8	9
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	25	26	27

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

001-8080-552

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 864,638	\$ 898,408	\$ 884,881	\$ 898,693
1020 Overtime	36,915	28,000	30,000	30,000
1030 Certification	302	300	300	300
1035 Longevity	10,732	11,356	11,372	12,424
1060 FICA	66,495	69,092	68,504	68,620
1065 Retirement	142,967	146,618	144,989	147,554
1067 Pars - Retirement	60	-	-	162
1070 WC Loss Time	-	-	616	-
1080 Insurance - Medical	250,128	260,550	260,550	260,550
1081 Insurance - Life	446	506	432	506
Personal Services Subtotal	1,372,683	1,414,830	1,401,644	1,418,809
Supplies:				
2003 Protective Clothing	879	850	850	850
2004 Gas and Oil	28,030	34,149	28,000	32,200
2005 Minor Tools	979	1,200	1,200	1,200
2006 Cleaning	24,986	18,500	18,500	18,500
2007 Chemical	44,957	47,500	47,500	47,500
2015 Other Supplies	19,399	19,000	19,000	19,000
2090 Machinery/Tools/Equipment	5,090	2,550	2,499	2,500
Supplies Subtotal	124,320	123,749	117,549	121,750
Services & Charges:				
3001 Memberships & Subscriptions	270	206	170	170
3020 Training/Seminars	832	2,267	1,919	2,337
4002 Machinery/Tools/Equipment	9,978	8,000	8,000	8,000
4006 Heating and A/C Equipment	7,710	33,303	33,303	20,000
4008 Pumps/Motors	7,361	7,000	9,000	9,000
4010 Recreation/Education Equip	47,771	22,000	22,000	22,000
4011 Building Maintenance	62,273	32,000	32,000	32,000
4012 Water Line Maintenance	2,572	2,500	2,500	2,500
4018 Park Grounds	140,339	65,600	65,600	65,600
4019 Rental of Equipment	535	500	500	500
4020 Motor Pool Lease Fees	82,362	76,476	76,476	77,085
4030 VM: Fleet Maintenance	79,487	78,968	78,968	78,358
4060 Technology Lease Fees	2,187	1,278	1,278	1,149
5007 Other Professional Services	1,140	1,950	1,950	1,950
6001 Uniforms	7,646	9,289	9,289	9,289
6010 Janitorial Services	48,626	48,650	48,650	48,650
6014 Library Costs	112,120	80,000	102,300	103,000
7001 Electrical	293,921	273,000	273,000	273,000
7002 Natural Gas	17,983	21,500	21,500	21,500
7004 Water	63,349	70,000	70,000	70,000
Services & Charges Subtotal	988,462	834,487	858,403	846,088
Capital Outlay:				
8002 Building Improvements	-	30,621	30,621	30,000
8021 Mach/Tools & Equipment	37,373	12,500	11,092	-
8032 Land Improvements	43,410	-	7,180	54,000
Capital Outlay Subtotal	80,783	43,121	48,893	84,000
Division Total	\$ 2,566,248	\$ 2,416,187	\$ 2,426,489	\$ 2,470,647

Parks & Recreation Department FY 17-18

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 our pools. (OBJ 8c)

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2017-18
Charles Walker Community Center attendance	7156	4468	5000
Avg cost per person served at Charles Walker	-	\$14.00	\$12.51
Brookglen Community Center attendance	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 2017-18

Recreation Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 589,723	\$ 765,394	\$ 736,804	\$ 725,548	-5.21%
<i>Supplies</i>	71,594	50,109	52,110	84,818	69.27%
<i>Services & Charges</i>	45,932	87,218	87,020	76,211	-12.62%
<i>Capital Outlay</i>	24,881	20,000	20,000	76,800	284.00%
Division Total	\$ 732,130	\$ 922,721	\$ 895,934	\$ 963,377	4.41%

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 2015-16	Approved 2016-17	Approved 2017-18
Recreation Superintendent	1.00	1.00	1.00
Recreation Programs Coordinator	1.00	1.00	1.00
Recreation Center Specialist	3.00	3.00	2.75
Fitness Center Specialist (PT)	3.00	3.00	3.00
Recreation Assistants (Summer)	15.00	17.00	19.00
Total	23.00	25.00	26.75

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

001-8081-551

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 207,541	\$ 256,720	\$ 234,154	\$ 236,953
1011 Seasonal Earnings	226,734	356,485	356,485	335,877
1020 Overtime	25,115	16,000	19,000	19,000
1030 Certification	675	900	571	-
1035 Longevity	2,628	1,656	664	984
1060 FICA	18,848	21,703	18,201	18,908
1065 Retirement	32,548	34,850	32,969	36,773
1067 Pars Retirement	3,293	4,676	2,410	4,649
1080 Insurance - Medical	72,242	72,242	72,242	72,242
1081 Insurance - Life	99	162	108	162
Personal Services Subtotal	589,723	765,394	736,804	725,548
Supplies:				
2001 Office	-	100	75	75
2002 Postage	3	-	-	-
2003 Protective Clothing	291	660	545	650
2004 Gas and Oil	669	1,495	1,367	1,572
2006 Cleaning	2,040	1,500	2,750	2,750
2009 Medical	-	200	200	150
2015 Other Supplies	5,463	4,000	4,640	4,500
2018 Computer Supplies	-	-	-	4,000
2031 Athletic Supplies	14,593	6,000	6,380	11,580
2032 Aquatic Supplies	28,272	15,250	15,250	24,250
2090 Machinery/Tools/Equipment	20,263	20,904	20,903	35,291
Supplies Subtotal	71,594	50,109	52,110	84,818
Services & Charges:				
3001 Memberships & Subscriptions	460	1,253	1,103	1,491
3020 Training/Seminars	3,496	9,448	9,400	9,400
3024 Tuition Reimbursement	-	3,500	3,500	7,000
4010 Recreation/Education Equip	9,459	28,835	28,835	10,200
4020 Motor Pool Lease Fees	4,373	4,488	4,488	4,716
4030 VM: Fleet Maintenance	3,530	1,594	1,594	2,894
4060 Technology Lease Fees	4,374	2,556	2,556	2,298
5007 Other Professional Services	2,282	1,800	1,800	2,700
6041 Special Events	7,829	10,800	10,800	14,800
6042 Recreation Programs	10,129	14,600	14,600	18,600
9999 Request For New Positions	-	8,344	8,344	2,112
Services & Charges Subtotal	45,932	87,218	87,020	76,211
Capital Outlay:				
8002 Building Improvements	-	20,000	20,000	76,800
8021 Mach/Tools & Equipment	24,881	-	-	-
Capital Outlay Subtotal	24,881	20,000	20,000	76,800
Division Total	\$ 732,130	\$ 922,721	\$ 895,934	\$ 963,377

Parks & Recreation Department
FY 17-18

Special Services Division

Goals:

- Promote Senior Services & Special Programs Centers to increase participation
- Promote the usage of the Home Bound Meals Program to aid in reaching maximum capacity
- Promote the usage of the Senior Center Meals Program (congregate meals) to aid in reaching maximum capacity

Performance Indicators:

	Actual 2014-15	Estimated 2015-16	Proposed 2017-18
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 2017-18

Special Services Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 345,988	\$ 389,201	\$ 360,968	\$ 400,605	2.93%
<i>Supplies</i>	18,806	25,142	24,267	21,800	-13.29%
<i>Services & Charges</i>	59,722	59,803	59,703	63,252	5.77%
Division Total	\$ 424,516	\$ 474,146	\$ 444,938	\$ 485,657	2.43%

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 2015-16	Approved 2016-17	Approved 2017-18
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
Detail of Expenditures

001-8082-551

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 227,861	\$ 263,823	\$ 240,973	\$ 274,054
1011 Seasonal Earnings	1,929	-	-	-
1020 Overtime	300	350	350	800
1030 Certification	907	900	900	900
1035 Longevity	2,540	2,120	2,120	2,360
1060 FICA	15,884	19,191	17,302	19,210
1065 Retirement	33,623	40,017	36,457	40,302
1067 Pars - Retirement	286	142	208	321
1080 Insurance - Medical	62,532	62,532	62,532	62,532
1081 Insurance - Life	126	126	126	126
Personal Services Subtotal	345,988	389,201	360,968	400,605
Supplies:				
2001 Office	-	-	-	-
2003 Protective Clothing	164	190	179	190
2004 Gas and Oil	4,182	5,183	5,183	5,960
2009 Medical	-	150	145	150
2015 Other Supplies	5,972	7,500	7,430	7,500
2036 Special Olympics	8,488	9,000	8,830	8,000
2090 Machinery/Tools/Equipment	-	3,119	2,500	-
Supplies Subtotal	18,806	25,142	24,267	21,800
Services & Charges:				
3001 Memberships & Subscriptions	262	100	-	500
3020 Training/Seminars	1,133	1,322	1,322	1,322
4010 Recreation/Education Equip	-	-	-	200
4020 Motor Pool Lease Fees	22,244	25,608	25,608	24,420
4030 VM: Fleet Maintenance	20,660	17,707	17,707	17,159
4060 Technology Lease Fees	3,645	2,130	2,130	1,915
5007 Other Professional Services	-	1,200	1,200	6,000
6001 Uniforms	1,172	1,130	1,130	1,130
6010 Janitorial Services	10,606	10,606	10,606	10,606
Services & Charges Subtotal	59,722	59,803	59,703	63,252
Division Total	\$ 424,516	\$ 474,146	\$ 444,938	\$ 485,657

**Parks & Recreation Department
FY 17-18**

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 2017-18
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 2017-18

Parks Administration Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 519,591	\$ 515,181	\$ 507,137	\$ 517,599	0.47%
<i>Supplies</i>	7,054	9,400	9,662	8,950	-4.79%
<i>Services & Charges</i>	23,989	26,055	25,567	96,079	268.75%
Division Total	\$ 550,634	\$ 550,636	\$ 542,366	\$ 622,628	13.07%

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 2015-16	Approved 2016-17	Approved 2017-18
Director of Parks & Recreation	1.00	1.00	1.00
Operations Manager	1.00	-	-
Office Coordinator	1.00	1.00	1.00
Marketing Specialist	-	0.25	0.20
Customer Service Assistant	3.00	3.00	3.00
Secretary	1.00	1.00	1.00
Groundskeeper (P/T)	1.00	1.00	1.00
Rec Center Rental Caretaker (P/T)	2.00	2.00	2.00
Total	10.00	9.25	9.20

City of La Porte, Texas
Parks Administration
Detail of Expenditures

001-8089-550

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 357,581	\$ 355,444	\$ 348,382	\$ 357,614
1020 Overtime	8,770	6,200	7,000	7,000
1035 Longevity	3,220	2,052	2,120	2,404
1042 Car Allowance	4,930	5,100	5,100	5,100
1060 FICA	26,036	26,180	25,160	25,427
1065 Retirement	55,866	54,473	53,563	54,707
1067 Pars - Retirement	314	288	332	389
1080 Insurance - Medical	62,532	65,138	65,138	64,616
1081 Insurance - Life	342	306	342	342
Personal Services Subtotal	519,591	515,181	507,137	517,599
Supplies:				
2001 Office Supplies	2,209	2,250	2,500	2,500
2002 Postage	128	150	150	150
2003 Protective Clothing	520	600	600	600
2015 Other Supplies	2,283	2,500	2,500	2,500
2018 Computer Supplies	1,899	2,000	2,000	2,000
2091 Office Furniture/Equipment	-	1,600	1,574	900
2093 Computer Equipment	15	300	338	300
Supplies Subtotal	7,054	9,400	9,662	8,950
Services & Charges:				
3001 Memberships & Subscriptions	847	545	640	545
3020 Training/Seminars	1,935	3,130	3,130	3,242
4055 Computer - Software	16,707	17,300	17,237	40,847
4060 Technology Lease Fees	3,645	2,130	2,130	1,915
5007 Other Professional Services	480	1,000	480	40,480
6002 Printing/Reproduction	100	200	200	5,800
6005 Advertising	-	-	-	1,500
6041 Special Events	25	1,500	1,500	1,500
7005 Misc Utilities	250	250	250	250
Services & Charges Subtotal	23,989	26,055	25,567	96,079
Division Total	\$ 550,634	\$ 550,636	\$ 542,366	\$ 622,628

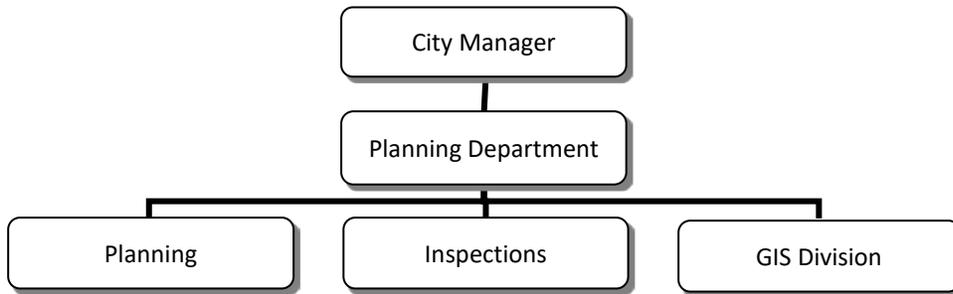
Planning & Development Department

FY 17-18

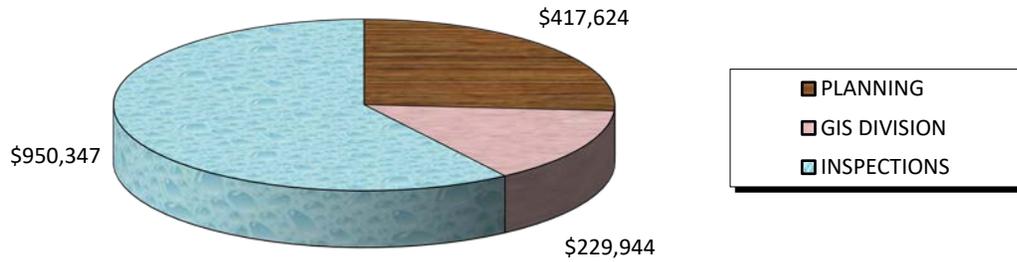
Mission Statement:

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.

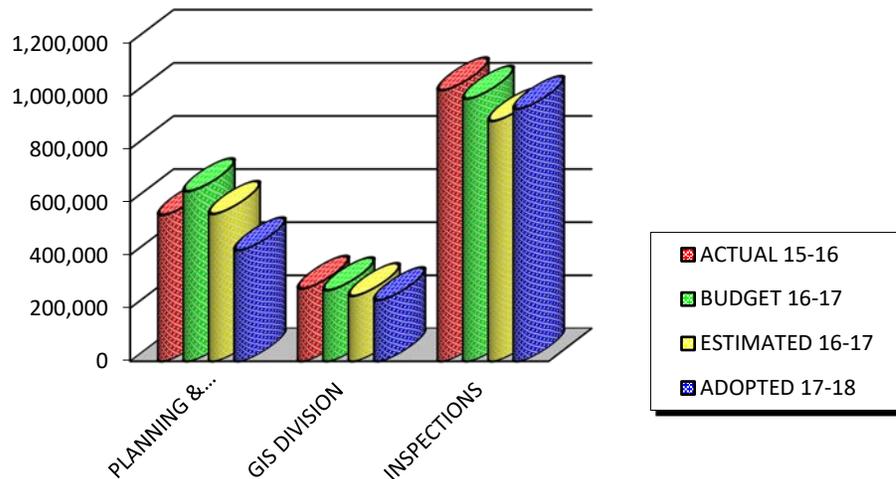
Organizational Chart:



Share of General Fund Budget: 3%



Four Year Comparison by Division:



Planning & Development Department Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Planning & Engineering	\$ 550,944	\$ 640,168	\$ 554,688	\$ 417,624	-34.76%
GIS Division	273,222	267,107	245,684	229,944	-13.91%
Inspection Services	1,020,343	988,517	904,330	950,347	-3.86%
Department Total	\$ 1,844,509	\$ 1,895,792	\$ 1,704,702	\$ 1,597,915	-15.71%

Department Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 1,388,222	\$ 1,460,432	\$ 1,329,825	\$ 1,263,885	-13.46%
Supplies	36,866	33,255	33,350	34,740	4.47%
Services & Charges	419,421	402,105	341,527	299,290	-25.57%
Department Total	\$ 1,844,509	\$ 1,895,792	\$ 1,704,702	\$ 1,597,915	-15.71%

Planning & Development Department FY 17-18

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
- 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 2015-16	Estimated 2016-17	Proposed 2017-18
Rezoning applications processed	5	5	4
Special conditional use permits processed	4	2	3
Plat applications processed	7	20	15
Fill dirt applications processed	35	26	30
Pipeline applications processed	2	1	2
Predevelopment/applicant consultations conducted	84	75	85
Site plans reviewed	41	35	40
Zoning board of adjustment cases processed	22	16	18
Industrial district utility service application processed	4	4	4
Street & alley closing applications processed	2	6	10
Storm water quality permits issued	23	30	26

Planning & Development Department
Fiscal Year 2017-18

Planning & Engineering Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 484,228	\$ 518,584	\$ 443,228	\$ 361,263	-30.34%
<i>Supplies</i>	10,103	10,625	9,650	7,810	-26.49%
<i>Services & Charges</i>	56,613	110,959	101,810	48,551	-56.24%
Division Total	\$ 550,944	\$ 640,168	\$ 554,688	\$ 417,624	-34.76%

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 2015-16	Approved 2016-17	Approved 2017-18
Director of Planning	1	1	1
Engineering Manager	1	1	-
City Planner	1	1	1
Senior Project Engineer	1	1	-
Engineering Technician	1	1	-
Planning Technician	-	-	1
Office Coordinator	1	1	1
Public Improvement Coordinator	1	-	-
Survey Party Chief	1	-	-
Total	8	6	4

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

001-9090-519

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 317,455	\$ 359,594	\$ 300,823	\$ 252,238
1020 Overtime	-	-	104	-
1035 Longevity	2,020	1,812	1,456	1,436
1042 Car Allowance	4,930	5,100	5,100	5,100
1060 FICA	24,490	28,382	23,334	19,406
1065 Retirement	51,651	59,904	49,573	41,089
1080 Insurance - Medical	83,376	62,532	62,532	41,688
1081 Insurance - Life	306	360	306	306
1090 Other Benefits	-	900	-	-
Personal Services Subtotal	484,228	518,584	443,228	361,263
Supplies:				
2001 Office Supplies	2,188	2,750	2,700	2,750
2002 Postage	430	1,000	750	750
2003 Protective Clothing	-	250	250	-
2004 Gas and Oil	932	1,875	1,000	1,150
2005 Minor Tools	66	100	100	100
2008 Educational	-	100	100	100
2015 Other Supplies	2,088	2,200	3,156	2,360
2090 Machinery/Tools/Equipment	1,998	-	-	-
2091 Office Furniture/Equipment	1,881	1,750	994	-
2093 Computer Equipment	520	600	600	600
Supplies Subtotal	10,103	10,625	9,650	7,810
Services & Charges:				
3001 Memberships & Subscriptions	2,071	2,675	1,405	1,685
3020 Training/Seminars	771	5,400	5,400	7,589
3021 Special Commissions	1,785	6,432	6,432	5,516
4020 Motor Pool Lease Fees	5,920	6,396	6,396	2,472
4030 VM: Fleet Maintenance	7,494	5,067	5,067	6,048
4055 Computer Software	1,958	1,960	1,950	86
4060 Technology Lease Fees	7,290	4,260	4,260	3,830
5004 Consulting	-	49,500	49,000	-
5007 Other Professional Services	28,234	27,844	21,000	20,000
6002 Printing/Reproduction	795	1,000	700	900
6005 Advertising	295	425	200	425
Services & Charges Subtotal	56,613	110,959	101,810	48,551
Division Total	\$ 550,944	\$ 640,168	\$ 554,688	\$ 417,624

Planning & Development Department FY 17-18

GIS Division

Goals:

- Continue to expand mapping of city infrastructure, economic development, and socio-economic data
- Organize and consolidate existing data sets into a single library
- Develop policies and procedures for the division with regards to addressing
- Provide exemplary customer service to all internal and external customers

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 2015-16	Estimated 2016-17	Proposed 2017-18
Address requests processed	N/A	N/A	120
GIS layers updated/added	12	14	14
Process GIS requests from staff	240	200	150

Planning & Development Department
Fiscal Year 2017-18

GIS Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 172,183	\$ 166,877	\$ 145,554	\$ 154,578	-7.37%
<i>Supplies</i>	1,628	2,210	2,210	4,470	102.26%
<i>Services & Charges</i>	99,411	98,020	97,920	70,896	-27.67%
Division Total	\$ 273,222	\$ 267,107	\$ 245,684	\$ 229,944	-13.91%

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 2015-16	Approved 2016-17	Approved 2017-18
GIS Manager	1	1	1
GIS Technician	1	1	1
Total	2	2	2

City of La Porte, Texas
GIS Division
Detail of Expenditures

001-9091-519

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 120,967	\$ 116,894	\$ 98,720	\$ 107,254
1035 Longevity	1,864	1,912	2,312	760
1060 FICA	8,916	8,704	7,552	8,205
1065 Retirement	19,538	18,469	16,072	17,461
1080 Insurance - Medical	20,844	20,844	20,844	20,844
1081 Insurance - Life	54	54	54	54
Personal Services Subtotal	<u>172,183</u>	<u>166,877</u>	<u>145,554</u>	<u>154,578</u>
Supplies:				
2001 Office Supplies	374	450	450	450
2015 Other Supplies	153	180	180	180
2018 Computer Supplies	770	1,280	1,280	800
2091 Office Furniture/Equipment	271	-	-	-
2093 Computer Equipment	60	300	300	3,040
Supplies Subtotal	<u>1,628</u>	<u>2,210</u>	<u>2,210</u>	<u>4,470</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	-	-	60
3020 Training/Seminars	-	-	-	3,000
4055 Computer Software	10,700	10,700	10,700	10,687
4060 Technology Lease Fees	2,187	1,278	1,278	1,149
5007 Other Professional Services	86,524	84,542	84,542	56,000
6002 Printing & Reproduction	-	1,500	1,400	-
Services & Charges Subtotal	<u>99,411</u>	<u>98,020</u>	<u>97,920</u>	<u>70,896</u>
Division Total	\$ 273,222	\$ 267,107	\$ 245,684	\$ 229,944

Planning & Development Department FY 17-18

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 2015-16	Estimated 2016-17	Proposed 2017-18
Construction Inspection Performed	4,569	4,010	4,100
Plan Reviews Performed	1,089	1,099	1,150
Code Enforcement Cases Processed*	3,326	3,900	4,000
Substandard Structures Demolished Annually (includes owner initiated)	39	30	25

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

Planning & Development Department
Fiscal Year 2017-18

Inspection Services Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 731,811	\$ 774,971	\$ 741,043	\$ 748,044	-3.47%
<i>Supplies</i>	25,135	20,420	21,490	22,460	9.99%
<i>Services & Charges</i>	263,397	193,126	141,797	179,843	-6.88%
Division Total	\$1,020,343	\$ 988,517	\$ 904,330	\$ 950,347	-3.86%

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 2015-16	Approved 2016-17	Approved 2017-18
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
 Detail of Expenditures

001-9092-524

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 493,426	\$ 528,193	\$ 501,857	\$ 507,098
1020 Overtime	86	1,000	250	250
1030 Certification	3,734	3,900	3,900	2,700
1035 Longevity	3,252	3,144	1,924	2,388
1060 FICA	36,853	39,637	37,586	38,236
1065 Retirement	79,602	84,167	80,668	82,442
1080 Insurance - Medical	114,642	114,642	114,642	114,642
1081 Insurance - Life	216	288	216	288
Personal Services Subtotal	731,811	774,971	741,043	748,044
Supplies:				
2001 Office Supplies	3,525	3,700	4,564	4,000
2002 Postage	13,237	10,000	10,000	10,000
2003 Protective Clothing	-	100	100	100
2004 Gas and Oil	3,265	4,000	4,000	4,600
2005 Minor Tools	169	200	200	510
2008 Educational	237	600	600	1,000
2015 Other Supplies	1,530	1,170	1,170	1,300
2018 Computer Supplies	105	650	856	650
2091 Office Furniture/Equipment	3,067	-	-	-
2093 Computer Equipment	-	-	-	300
Supplies Subtotal	25,135	20,420	21,490	22,460
Services & Charges:				
3001 Memberships & Subscriptions	1,393	1,704	1,922	2,477
3020 Training/Seminars	1,987	3,124	3,124	16,246
3024 Tuition Reimbursement	960	1,500	-	-
4020 Motor Pool Lease Fees	9,435	10,572	10,572	10,661
4030 VM: Fleet Maintenance	8,160	8,028	8,028	8,334
4055 Computer Software	-	786	786	129
4060 Technology Lease Fees	8,748	5,112	5,112	4,596
5007 Other Professional Services	69,469	50,000	50,000	50,000
6001 Uniforms	826	800	800	800
6002 Printing/Reproduction	1,597	1,500	1,453	1,600
6021 Dangerous Buildings	160,822	110,000	60,000	85,000
Services & Charges Subtotal	263,397	193,126	141,797	179,843
Division Total	\$ 1,020,343	\$ 988,517	\$ 904,330	\$ 950,347



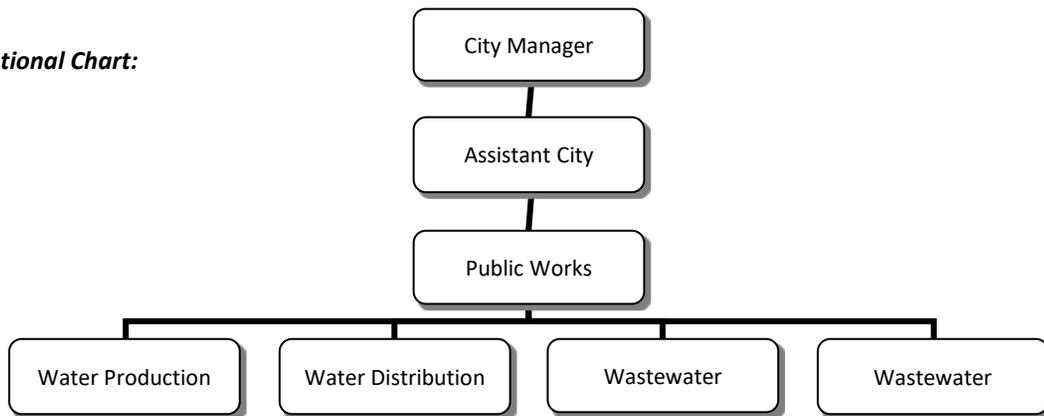
Utility Fund

FY 17-18

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.

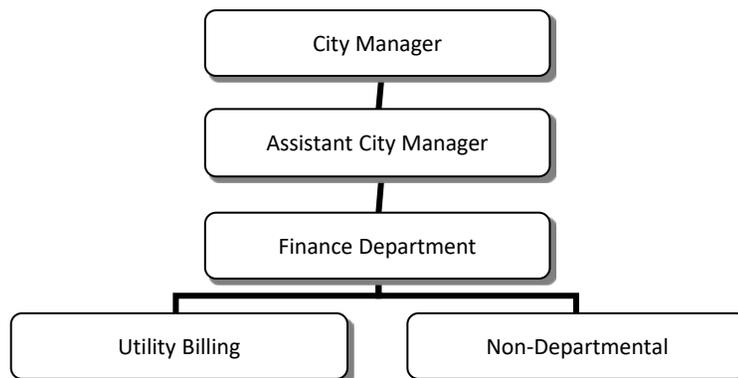
Organizational Chart:



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**

Beginning Fund Balance 9/30/16		\$ 3,373,946
Plus Estimated 16-17 Revenues		7,974,650
Less Estimated 16-17 Expenditures		7,019,872
Equals Estimated Working Capital 9/30/17		4,328,724
Plus 17-18 Revenues:		
Charges for Services	6,500	
Water Revenue	4,759,000	
Sewer Revenue	3,430,550	
Interest	70,000	
Total Revenues		8,266,050
Equals Total Resources		12,594,774
Less 17-18 Expenses:		
Water Production	624,989	
Water Distribution	994,236	
Wastewater Collection	1,093,052	
Wastewater Treatment	1,348,400	
Utility Billing	753,337	
Non Departmental	2,264,207	
Total Expenses		7,078,221
Equals Estimated Working Capital 9/30/18		\$ 5,516,553

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 7,974,650	\$ 8,266,050	
Expenses	7,019,872	7,078,221	
Revenues over Expenses	\$ 954,778	\$ 1,187,829	

Targeted working capital - 90 to 120 days
Estimated working capital - 284 days
Goal: \$1,745,315
1 Day = \$19,392

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
408.01-05	Use of City Equip, Mat, Lab	\$ 255	\$ -	\$ -	\$ -
408.01-16	Service Fees	6,410	6,500	6,500	6,500
Charges for Services Subtotal		<u>6,665</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Water Revenue:					
408.05-01	Penalties	246,416	245,000	245,000	245,000
408.05-02	Sales	3,786,378	3,950,000	3,800,000	3,950,000
408.05-03	Taps	69,102	50,000	50,000	50,000
408.05-04	Reconnect Fees	45,975	50,000	55,000	50,000
408.05-05	Meters	59,832	12,500	45,000	15,000
408.05-06	Temporary Connects	1,700	1,000	1,000	1,000
408.05-07	New Service/Transfer Fee	16,680	13,000	13,000	13,000
408.05-09	Sales Outside City	412,528	340,000	415,000	415,000
408.05-11	Sales Outside City Admin Fee	50,000	20,000	20,000	20,000
Water Revenue Subtotal		<u>4,688,611</u>	<u>4,681,500</u>	<u>4,644,000</u>	<u>4,759,000</u>
Wastewater Revenue:					
408.06-01	Sales	3,426,765	3,357,500	3,230,000	3,357,500
408.06-02	Taps	6,505	5,400	7,000	6,000
408.06-03	Inspection Fees	800	500	650	550
408.06-04	Industrial Waste Surcharge	71,650	43,000	65,000	65,000
408.06-05	Industrial Waste Permit	2,463	1,000	1,500	1,500
Wastewater Revenue Subtotal		<u>3,508,183</u>	<u>3,407,400</u>	<u>3,304,150</u>	<u>3,430,550</u>
Operating Transfers:					
480.01-01	Admin Trans from Fund 001	1,000,000	-	-	-
480.01-07	Admin Trans from Fund 007	286,607	-	-	-
Operating Transfers Subtotal		<u>1,286,607</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources:					
482.01-00	Capital Contributions	785,924	-	-	-
		<u>785,924</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	9,523	2,500	20,000	70,000
Interest Subtotal		<u>9,523</u>	<u>2,500</u>	<u>20,000</u>	<u>70,000</u>
Total Utility Fund Revenue		\$ 10,285,513	\$ 8,097,900	\$ 7,974,650	\$ 8,266,050

**Utility Fund Revenue Allocation
Fiscal Year 2017-18 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 6,500	\$ 3,250	\$ 3,250
Water Revenue	4,759,000	4,759,000	-
Wastewater Revenue	3,430,550	-	3,430,550
Interest	70,000	35,000	35,000
Total	\$ 8,266,050	\$ 4,797,250	\$ 3,468,800
Percentage	100%	58.0%	42.0%

**Utility Fund Expense Allocation
Fiscal Year 2017-18 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 624,989	\$ 624,989	\$ -
Water Distribution	994,236	994,236	-
Wastewater Collection	1,093,052	-	1,093,052
Wastewater Treatment	1,348,400	-	1,348,400
Utility Billing*	753,337	376,669	376,669
Non Departmental**	2,264,207	1,710,470	553,738
Total	\$ 7,078,221	\$ 3,706,363	\$ 3,371,858
Percentage	100%	52.36%	47.64%

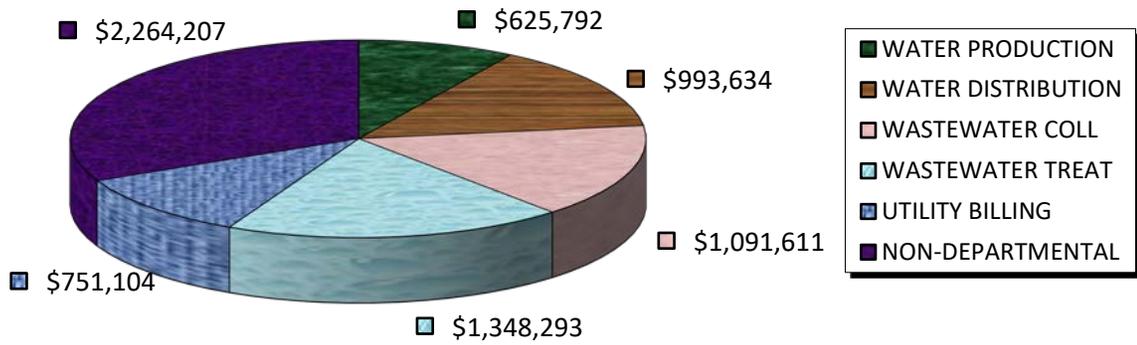
**Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	459,475	\$ 229,738	\$ 229,738
LPAWA Water (100% to water)	1,426,732	1,426,732	-
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	54,000	54,000	-
2012 General Obligation Refunding	70,586	35,293	35,293
2014 General Obligation Refunding	320,426	160,213	160,213
2016 General Obligation Refunding	332,243	166,122	166,122
Debt Service Differential*	(723,255)	(361,628)	(361,628)
Total	\$ 2,264,207	\$ 1,710,470	\$ 553,738

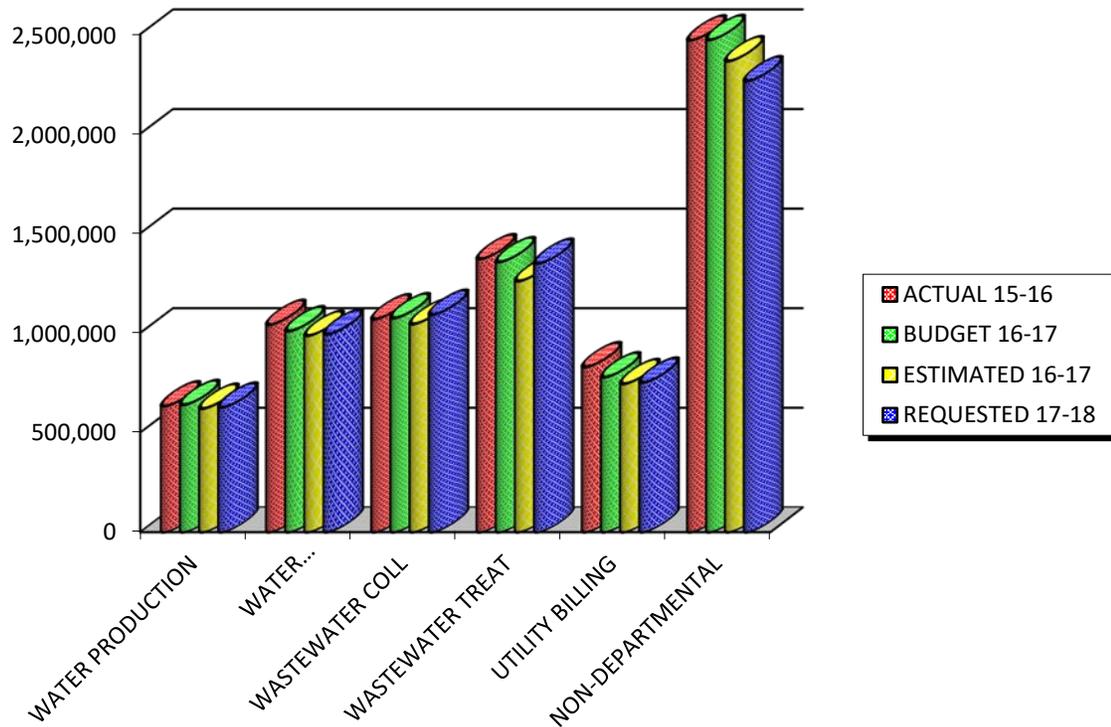
Utility Fund

FY 17-18

Share of Utility Fund Budget:



Four Year Comparison by Division:



Utility Fund Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Water Production	\$ 632,151	\$ 638,754	\$ 620,049	\$ 624,989	-2.15%
Water Distribution	1,041,380	1,009,300	986,012	994,236	-1.49%
Wastewater Collection	1,069,188	1,074,582	1,044,747	1,093,052	1.72%
Wastewater Treatment	1,371,157	1,355,913	1,260,239	1,348,400	-0.55%
Utility Billing	829,029	777,835	744,132	753,337	-3.15%
Non-Departmental	2,469,253	2,471,214	2,364,693	2,264,207	-8.38%
Department Total	\$ 7,412,158	\$ 7,327,598	\$ 7,019,872	\$ 7,078,221	-3.40%

Department Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 3,538,942	\$ 3,318,895	\$ 3,228,411	\$ 3,295,271	-0.71%
Supplies	254,674	282,958	269,949	267,810	-5.35%
Services & Charges	3,545,112	3,619,618	3,402,531	3,407,690	-5.85%
Capital Outlay	73,430	106,127	118,981	107,450	1.25%
Department Total	\$ 7,412,158	\$ 7,327,598	\$ 7,019,872	\$ 7,078,221	-3.40%

Utility Fund FY 17-18

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 2015-16	Estimated 2016-17	Proposed 2017-18
Gallons ground water used	99.19	128.10	140.00
Gallons surface water used	1,288.69	1,281.81	1,400.00
Total (amounts expressed in millions)	1,387.88	1,409.91	1,540.00
Water loss	15.9%	15.4%	14.6%

Utility Fund
Fiscal Year 2017-18

Water Production Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 376,180	\$ 343,322	\$ 342,492	\$ 346,578	0.95%
<i>Supplies</i>	18,770	16,565	13,424	15,875	-4.17%
<i>Services & Charges</i>	237,201	256,867	246,133	252,986	-1.51%
<i>Capital Outlay</i>	-	22,000	18,000	9,550	-56.59%
Division Total	\$ 632,151	\$ 638,754	\$ 620,049	\$ 624,989	-2.15%

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

Personnel Position Roster

	Approved 2015-16	Approved 2016-17	Approved 2017-18
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	0.075
Total	4.250	4.325	4.325

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

002-7084-533

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 218,638	\$ 215,240	\$ 214,067	\$ 217,512
1020 Overtime	20,981	20,000	19,273	20,000
1030 Certification	4,364	4,500	4,500	4,500
1035 Longevity	2,825	2,923	2,923	2,756
1042 Car Allowance	510	638	518	518
1060 FICA	17,946	17,326	17,641	17,515
1065 Retirement	48,505	37,507	38,382	38,589
1080 Insurance - Medical	62,298	45,075	45,075	45,075
1081 Insurance - Life	113	113	113	113
Personal Services Subtotal	376,180	343,322	342,492	346,578
Supplies:				
2001 Office Supplies	48	100	65	100
2002 Postage	49	100	57	100
2003 Protective Clothing	73	100	100	500
2004 Gas and Oil	8,952	10,627	8,239	9,475
2005 Minor Tools	110	100	98	300
2007 Chemical	1,938	2,688	2,278	2,500
2015 Other Supplies	1,094	1,600	1,588	1,600
2050 Safety	-	100	65	100
2090 Machinery/Tools/Equipment	6,506	1,050	934	1,200
2093 Computer Equipment	-	100	-	-
Supplies Subtotal	18,770	16,565	13,424	15,875
Services & Charges:				
3001 Memberships & Subscriptions	372	483	483	281
3020 Training/Seminars	1,188	2,300	2,131	1,500
4002 Machinery/Tools/Equipment	16,736	17,752	16,659	16,000
4003 Radios/Base Stations	-	248	-	250
4011 Building Maintenance	10,435	400	383	300
4020 Motor Pool Lease Fees	7,346	8,124	8,124	8,979
4030 VM: Fleet Maintenance	15,539	17,166	17,166	16,146
5007 Other Professional Services	4,290	6,480	6,480	6,480
6001 Uniforms	888	980	962	900
6002 Printing/Reproduction	100	100	100	100
6013 TCEQ Requirements	50,544	66,694	62,179	66,700
7001 Electrical	129,465	135,800	131,147	135,000
7002 Natural Gas	298	340	319	350
Services & Charges Subtotal	237,201	256,867	246,133	252,986
Capital Outlay:				
8002 Building Improvements	-	6,000	6,000	2,000
8021 Machinery/Tools & Equipment	-	16,000	12,000	7,550
Capital Outlay Subtotal	-	22,000	18,000	9,550
Division Total	\$ 632,151	\$ 638,754	\$ 620,049	\$ 624,989

Utility Fund
FY 17-18

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 10 water line valves

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
Number of leaks repaired	217	230	230
Linear feet of lines replaced	5,072	4,327	4,300

Utility Fund
Fiscal Year 2017-18

Water Distribution Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 846,895	\$ 808,782	\$ 796,403	\$ 800,653	-1.01%
<i>Supplies</i>	31,467	35,339	28,561	26,704	-24.43%
<i>Services & Charges</i>	163,018	165,179	161,048	159,379	-3.51%
Division Total	\$ 1,041,380	\$ 1,009,300	\$ 986,012	\$ 994,236	-1.49%

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 2015-16	Approved 2016-17	Approved 2017-18
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	0.075
Total	11.750	11.825	11.825

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

002-7085-533

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 496,225	\$ 509,429	\$ 499,651	\$ 500,343
1020 Overtime	20,904	35,000	32,989	35,000
1030 Certification	8,251	8,700	7,500	8,700
1035 Longevity	4,397	5,235	5,023	5,892
1042 Car Allowance	510	638	518	518
1060 FICA	38,586	40,026	40,106	39,872
1065 Retirement	105,540	86,280	87,128	86,840
1080 Insurance - Medical	172,234	123,240	123,240	123,240
1081 Insurance - Life	248	234	248	248
Personal Services Subtotal	846,895	808,782	796,403	800,653
Supplies:				
2001 Office Supplies	40	125	78	100
2003 Protective Clothing	236	275	255	1,500
2004 Gas and Oil	19,846	25,039	19,243	22,129
2005 Minor Tools	376	500	499	500
2015 Other Supplies	1,225	1,100	1,097	1,200
2050 Safety	30	100	80	100
2090 Machinery/Tools/Equipment	9,714	8,200	7,309	750
2091 Office Furniture/Equipment	-	-	-	425
Supplies Subtotal	31,467	35,339	28,561	26,704
Services & Charges:				
3001 Memberships & Subscriptions	966	633	758	1,065
3020 Training/Seminars	2,119	5,650	4,559	2,975
4002 Machinery/Tools/Equipment	1,806	2,628	1,877	2,000
4003 Radios/Base Stations	-	372	372	372
4007 Fire Hydrants	10,234	8,000	7,854	8,000
4012 Water Line Maintenance	40,970	40,000	39,238	42,000
4015 Paving	1,893	4,500	3,064	3,000
4020 Motor Pool Lease Fees	46,345	47,460	47,460	47,200
4030 VM: Fleet Maintenance	47,831	50,985	50,985	47,918
4060 Technology Lease Fees	2,187	1,278	1,278	1,149
5005 Personnel Services	5,040	-	-	-
6001 Uniforms	3,377	3,423	3,423	3,500
6002 Printing/Reproduction	250	250	180	200
Services & Charges Subtotal	163,018	165,179	161,048	159,379
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	-	7,500
Capital Outlay Subtotal	-	-	-	7,500
Division Total	\$ 1,041,380	\$ 1,009,300	\$ 986,012	\$ 994,236

**Utility Fund
FY 17-18**

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 2015-16	Estimated 2016-17	Proposed 2017-18
LF of line smoke-tested	80,711	103,062	100,000
Number of manholes repaired v ft	627	562	500
LF of line televised	21,550	22,438	20,000
Number of point repairs made	64	72	50
Number of reportable overflows	25	7	-
LF of sewer line rehabilitated	3,919	4,396	4,000

Utility Fund
Fiscal Year 2017-18

Wastewater Collection Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 743,078	\$ 731,259	\$ 710,758	\$ 746,273	2.05%
<i>Supplies</i>	29,295	46,143	43,582	37,938	-17.78%
<i>Services & Charges</i>	296,815	295,680	289,052	299,041	1.14%
<i>Capital Outlay</i>	-	1,500	1,355	9,800	553.33%
Division Total	\$ 1,069,188	\$ 1,074,582	\$ 1,044,747	\$ 1,093,052	1.72%

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 2015-16	Approved 2016-17	Approved 2017-18
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	0.075
Total	10.750	10.825	10.825

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

002-7086-532

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services				
1010 Regular Earnings	\$ 413,624	\$ 455,401	\$ 439,134	\$ 463,569
1020 Overtime	31,376	32,000	30,286	32,000
1030 Certification	9,124	11,400	10,271	13,200
1035 Longevity	3,369	4,379	4,471	5,252
1042 Car Allowance	510	638	518	518
1050 WC Loss Time	569	-	109	-
1060 FICA	33,754	36,574	35,922	37,478
1065 Retirement	92,946	77,833	76,999	81,208
1080 Insurance - Medical	157,576	112,818	112,818	112,818
1081 Insurance - Life	230	216	230	230
Personal Services Subtotal	743,078	731,259	710,758	746,273
Supplies:				
2001 Office Supplies	124	125	90	100
2002 Postage	-	-	-	100
2003 Protective Clothing	212	250	386	1,300
2004 Gas and Oil	22,127	25,788	24,468	28,138
2005 Minor Tools	829	700	586	1,200
2007 Chemicals	1,950	2,000	1,621	1,800
2015 Other Supplies	1,514	1,280	866	1,200
2050 Safety	-	100	65	100
2090 Machinery/Tools/Equipment	2,341	15,800	15,500	4,000
2093 Computer Equipment	198	100	-	-
Supplies Subtotal	29,295	46,143	43,582	37,938
Services & Charges:				
3001 Memberships & Subscriptions	594	558	663	758
3020 Training/Seminars	1,717	5,416	5,024	2,750
4002 Machinery/Tools/Equipment	4,607	5,087	3,553	4,000
4003 Radios/Base Stations	-	413	413	413
4011 Building	6,525	10,000	9,815	12,000
4013 Sewer Line Maintenance	28,074	20,000	26,400	28,000
4017 Sewer Plant/Lift Stations	44,647	48,000	48,000	40,000
4020 Motor Pool Lease Fees	66,813	72,336	72,336	72,290
4030 VM: Fleet Maintenance	48,554	47,996	47,996	47,831
4060 Technology Lease Fees	2,187	1,278	1,278	1,149
5007 Other Professional Services	61	-	-	-
6001 Uniforms	3,018	2,996	2,872	3,300
6002 Printing/Reproduction	250	250	185	200
7001 Electrical	88,318	80,000	68,039	85,000
7002 Natural Gas	1,178	1,000	978	1,000
7004 Water	272	350	1,500	350
Services & Charges Subtotal	296,815	295,680	289,052	299,041
Capital Outlay:				
8013 Sewer Taps	-	1,500	1,355	1,500
8021 Machinery/Tools & Equipment	-	-	-	8,300
Capital Outlay Subtotal	-	1,500	1,355	9,800
Division Total	\$ 1,069,188	\$ 1,074,582	\$ 1,044,747	\$ 1,093,052

Utility Fund
FY 17-18

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 2015-16	Estimated 2016-17	Proposed 2017-18
Gallons treated (millions)	1,407.11	1,250.00	1,300.00

Utility Fund
Fiscal Year 2017-18

Wastewater Treatment Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 746,304	\$ 695,374	\$ 686,859	\$ 701,056	0.82%
<i>Supplies</i>	96,365	98,701	95,972	95,439	-3.30%
<i>Services & Charges</i>	511,349	516,211	431,782	525,305	1.76%
<i>Capital Outlay</i>	17,139	45,627	45,626	26,600	-41.70%
Division Total	\$ 1,371,157	\$ 1,355,913	\$ 1,260,239	\$ 1,348,400	-0.55%

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 2015-16	Approved 2016-17	Approved 2017-18
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	0.075
Total	9.250	9.325	9.325

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

002-7087-532

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 451,505	\$ 457,924	\$ 450,949	\$ 463,045
1020 Overtime	11,624	12,000	11,666	12,000
1030 Certification	11,002	11,700	11,000	9,600
1035 Longevity	4,765	5,139	5,139	4,300
1042 Car Allowance	510	638	518	518
1050 WC Loss Time	1,365	-	-	-
1060 FICA	34,874	35,354	35,112	35,922
1065 Retirement	94,868	75,308	75,087	78,283
1080 Insurance - Medical	135,588	97,185	97,185	97,185
1081 Insurance - Life	203	126	203	203
Personal Services Subtotal	746,304	695,374	686,859	701,056
Supplies:				
2001 Office Supplies	554	600	500	600
2002 Postage	521	450	400	450
2003 Protective Clothing	984	500	469	1,300
2004 Gas and Oil	5,983	7,000	6,013	6,915
2005 Minor Tools	446	1,420	1,400	1,600
2006 Cleaning	253	250	200	200
2007 Chemical	64,237	68,591	68,000	70,624
2015 Other Supplies	6,677	6,650	6,000	6,650
2050 Safety	183	200	134	200
2090 Machinery/Tools/Equipment	16,463	12,340	12,198	6,250
2091 Office Furniture/Equipment	-	500	479	450
2093 Computer Equipment	64	200	179	200
Supplies Subtotal	96,365	98,701	95,972	95,439
Services & Charges:				
3001 Memberships & Subscriptions	1,571	1,463	1,257	1,500
3020 Training/Seminars	3,911	5,000	4,652	5,600
4002 Machinery/Tools/Equipment	57,434	52,670	57,750	55,000
4003 Radios/Base Stations	-	330	330	400
4006 Heating and A/C Equipment	314	500	400	500
4011 Building Maintenance	13,299	3,873	3,500	5,300
4020 Motor Pool Lease Fees	24,346	23,412	23,412	23,652
4030 VM: Fleet Maintenance	22,367	22,831	22,831	21,644
4060 Technology Lease Fees	2,187	1,278	1,278	1,149
5007 Other Professional Services	19,036	15,200	13,500	16,750
6001 Uniforms	2,325	2,628	2,171	3,100
6002 Printing/Reproduction	52	250	250	250
6009 Landfill Charges	42,874	45,252	40,500	44,984
6013 TCEQ Requirements	59,025	63,524	59,500	72,976
7001 Electrical	260,862	275,000	198,498	270,000
7002 Natual Gas	251	1,000	251	500
7004 Water	1,495	2,000	1,702	2,000
Services & Charges Subtotal	511,349	516,211	431,782	525,305
Capital Outlay:				
8002 Building Improvements	-	4,288	4,288	6,000
8021 Machinery/Tools/Equipment	17,139	41,339	41,338	20,600
Capital Outlay Subtotal	17,139	45,627	45,626	26,600
Division Total	\$ 1,371,157	\$ 1,355,913	\$ 1,260,239	\$ 1,348,400

Utility Fund FY 17-18

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 2015-16	Estimated 2016-17	Proposed 2017-18
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 2017-18

Utility Billing Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 678,230	\$ 619,223	\$ 582,416	\$ 588,572	-4.95%
<i>Supplies</i>	78,777	86,210	88,410	91,854	6.55%
<i>Services & Charges</i>	72,022	72,402	73,306	72,911	0.70%
Division Total	\$ 829,029	\$ 777,835	\$ 744,132	\$ 753,337	-3.15%

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 2015-16	Approved 2016-17	Approved 2017-18
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
Detail of Expenditures

002-6147-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 403,548	\$ 405,957	\$ 367,327	\$ 377,777
1020 Overtime	17,823	15,000	20,000	18,000
1030 Certification	1,209	1,200	1,200	1,800
1035 Longevity	4,170	2,732	2,300	2,024
1042 Car Allowance	2,465	2,550	2,550	2,550
1050 WC Loss Time	455	-	-	-
1060 FICA	30,679	30,603	29,344	28,477
1065 Retirement	85,715	67,176	65,654	63,903
1080 Insurance - Medical	131,923	93,798	93,798	93,798
1081 Insurance - Life	243	207	243	243
Personal Services Subtotal	678,230	619,223	582,416	588,572
Supplies:				
2001 Office Supplies	1,827	1,500	1,800	1,800
2002 Postage	65,261	62,750	62,350	65,000
2003 Protective Clothing	-	100	100	100
2004 Gas and Oil	8,602	7,000	9,960	11,454
2005 Minor Tools	893	900	900	900
2015 Other Supplies	1,083	1,560	1,100	1,100
2018 Computer Supplies	1,111	2,000	1,800	2,000
2090 Machinery/Tools/Equipment	-	9,900	9,900	9,000
2093 Computer Equipment	-	500	500	500
Supplies Subtotal	78,777	86,210	88,410	91,854
Services & Charges:				
3001 Memberships & Subscriptions	-	300	-	300
3020 Training/Seminars	500	10,620	9,000	5,500
3024 Tuition Reimbursement	-	1,500	-	-
4005 Meters	5,446	12,000	12,000	12,000
4020 Motor Pool Lease Fees	13,158	4,356	4,356	5,988
4022 Rent: Building/Land	-	3,000	3,000	3,000
4030 VM: Fleet Maintenance	10,764	13,351	13,351	10,967
4055 Computer Software	12,484	8,000	12,484	12,484
4060 Technology Lease Fees	10,655	4,575	4,575	8,132
5007 Other Professional Services	840	1,000	840	840
6001 Uniforms	1,052	1,000	1,000	1,000
6002 Printing/Reproduction	17,123	12,700	12,700	12,700
Services & Charges Subtotal	72,022	72,402	73,306	72,911
Division Total	\$ 829,029	\$ 777,835	\$ 744,132	\$ 753,337

Utility Fund
Fiscal Year 2017-18

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 148,255	\$ 120,935	\$ 109,483	\$ 112,139	-7.27%
<i>Services & Charges</i>	2,264,707	2,313,279	2,201,210	2,098,068	-9.30%
<i>Capital Outlay</i>	56,291	37,000	54,000	54,000	45.95%
Division Total	<u>\$ 2,469,253</u>	<u>\$ 2,471,214</u>	<u>\$ 2,364,693</u>	<u>\$ 2,264,207</u>	-8.38%

Scope of Services Summary

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

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

002-6176-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1012 Sick Buy Back	\$ 14,051	\$ 13,693	\$ 12,041	\$ 6,601
1055 Termination Pay (S/V)	7,728	15,000	8,500	15,000
1060 FICA	1,668	2,195	1,145	1,653
1065 Retirement	4,730	4,671	2,421	3,509
1080 Medical Insurance	120,078	85,376	85,376	85,376
Personal Services Subtotal	<u>148,255</u>	<u>120,935</u>	<u>109,483</u>	<u>112,139</u>
Services & Charges:				
4001 Office Equipment	23,778	23,778	23,778	23,778
4005 Meters	20,838	25,000	25,000	25,000
4011 Building	480	480	480	480
4021 Vehicle Maint: O/S Contract	303	5,000	2,500	2,500
5006 Fiscal Services	79,502	77,500	75,000	75,000
5007 Other Professional Services	59,600	-	-	-
6006 Miscellaneous	7,913	7,500	7,500	7,500
6024 Deductibles-Auto Accident	-	5,000	-	2,500
6091 Bad Debt Expense	22,862	30,000	30,000	30,000
7001 Electrical	17,308	28,000	20,000	20,000
7004 Water	1,154,802	1,394,069	1,300,000	1,426,732
7006 Contract Sewer	24,323	24,000	24,000	24,000
9004 Admin Trans to Fund 004	505,287	252,048	252,048	-
9014 Admin Trans to Fund 014	47,711	47,711	47,711	74,201
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9050 Contingency	-	50,000	50,000	50,000
9997 Req for Special Programs	-	43,193	43,193	36,377
Services & Charges	<u>2,264,707</u>	<u>2,313,279</u>	<u>2,201,210</u>	<u>2,098,068</u>
Capital Outlay:				
8012 Water Taps	7,387	7,000	9,000	9,000
8026 Meters and Boxes	48,904	30,000	45,000	45,000
Capital Outlay Subtotal	<u>56,291</u>	<u>37,000</u>	<u>54,000</u>	<u>54,000</u>
Division Total	\$ 2,469,253	\$ 2,471,214	\$ 2,364,693	\$ 2,264,207

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



Enterprise Funds Fiscal Year 2017-18

Summary:

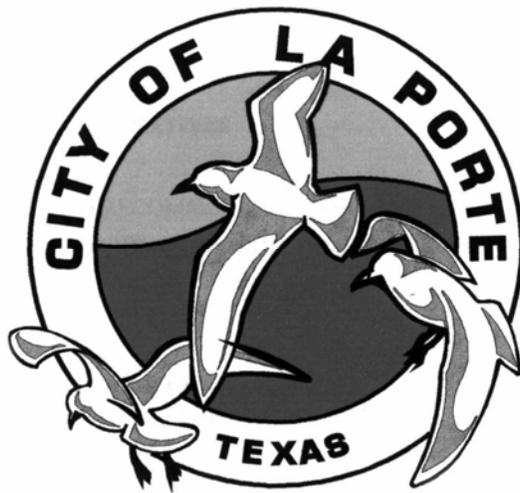
Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to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

Summary by Division:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Airport Operating	62,141	111,773	105,290	86,089	-22.98%
La Porte Area Water Authority	1,071,779	1,391,802	1,228,497	1,569,743	12.78%
Total	\$ 1,133,920	\$ 1,503,575	\$ 1,333,787	\$ 1,655,832	10.13%

Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 26,261	\$ 28,688	\$ 28,940	\$ 29,419	2.55%
Supplies	6,773	11,591	9,563	13,770	18.80%
Services & Charges	1,059,645	1,453,296	1,285,284	1,432,643	-1.42%
Capital Outlay	41,241	10,000	10,000	180,000	1700.00%
Total	\$ 1,133,920	\$ 1,503,575	\$ 1,333,787	\$ 1,655,832	10.13%



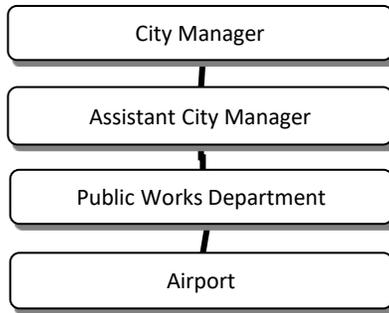
Airport Fund

FY 17-18

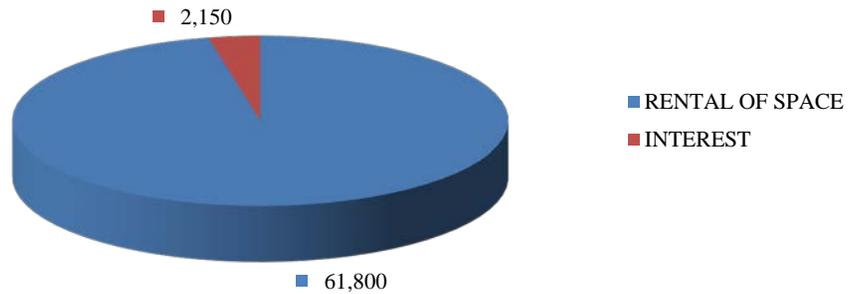
Mission Statement:

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.

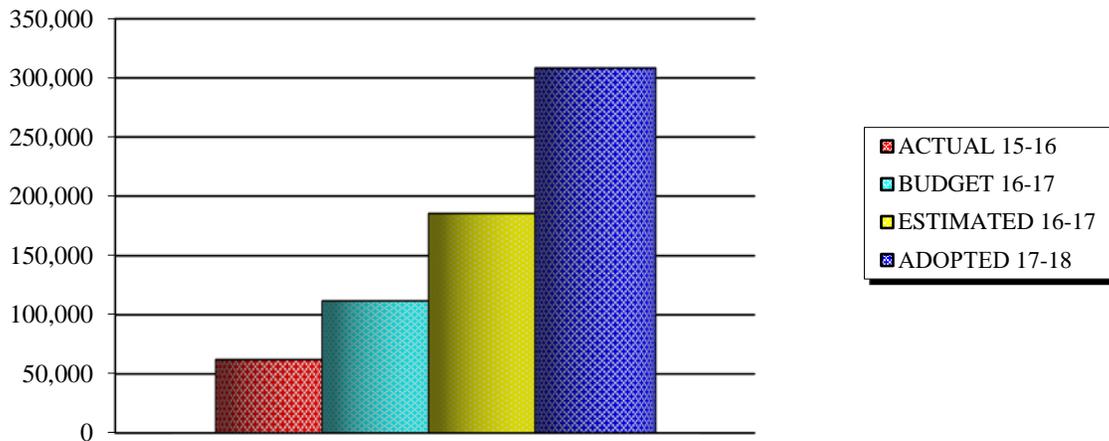
Organizational Chart:



2017-18 Projected Revenues:



Four Year Comparison of Expenses:



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

Beginning Fund Balance 9/30/16		\$	367,655
Plus Estimated 16-17 Revenues			62,150
Less Estimated 16-17 Expenditures			105,290
Airport CIP			80,000
Equals Estimated Working Capital 9/30/17			244,515
Plus 17-18 Revenues:			
Charges for Services	61,800		
Interest Income	2,150		
Total Revenues			63,950
Equals Total Resources			308,465
Less 17-18 Expenditures:			
Airport Operations	86,089		
Airport CIP	222,283		
Total Expenses			308,372
Equals Estimated Working Capital 9/30/18		\$	93

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 62,150	\$ 63,950	
Expenses & Commitments	185,290	308,372	
Revenues over Expenses	\$ (123,140)	\$ (244,422)	

Targeted working capital - 60 to 90 days

Estimated working capital - (9) days

Goal: \$77,963

1 Day = \$866

City of La Porte
Airport (010)
Statement of Revenues

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
408.01-31	Rental of Space	\$ 62,849	\$ 60,000	\$ 60,000	\$ 61,800
Charges for Services Subtotal		<u>62,849</u>	<u>60,000</u>	<u>60,000</u>	<u>61,800</u>
Interest:					
483.01-00	Interest Income	2,026	1,000	2,150	2,150
Interest Subtotal		<u>2,026</u>	<u>1,000</u>	<u>2,150</u>	<u>2,150</u>
Total Airport Fund Revenue		\$ 64,875	\$ 61,000	\$ 62,150	\$ 63,950

Airport Fund FY 17-18

Airport Operating

Goals:

- Monitor airport operations to ensure compliance with Airport Master Plan
- Complete septic tank elimination projects
- Manage airport infrastructure

Objectives:

- Monitor vegetation control application
- Develop AWOS maintenance and operations plan
- Complete the design for the drainage and runway/taxiway improvements

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
Number of CIP Projects	1	2	2
Value of CIP Projects	\$22,000	\$250,000	\$1,995,000
TxDOT Aviation Grants	1	2	2

Airport Fund
Fiscal Year 2017-18

Airport Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 26,261	\$ 28,688	\$ 28,940	\$ 29,419	2.55%
<i>Supplies</i>	1,910	4,791	4,613	4,570	-4.61%
<i>Services & Charges</i>	33,970	78,294	71,737	52,100	-33.46%
Division Total	\$ 62,141	\$ 111,773	\$ 105,290	\$ 86,089	-22.98%

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 2015-16	Approved 2016-17	Approved 2017-18
Equipment Operator II	0.50	0.50	0.50
Total	0.50	0.50	0.50

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

010-7077-531

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 17,596	\$ 17,764	\$ 17,837	\$ 18,298
1020 Overtime	2,129	500	500	500
1030 Certification	454	450	454	460
1035 Longevity	490	514	514	514
1060 FICA	1,465	1,361	1,409	1,402
1065 Retirement	4,127	2,888	3,015	3,034
1080 Insurance - Medical	-	5,211	5,211	5,211
Personal Services Subtotal	26,261	28,688	28,940	29,419
Supplies:				
2004 Gas and Oil	1,183	1,441	1,365	1,570
2007 Chemicals	525	1,350	1,350	1,000
2015 Other Supplies	202	2,000	1,898	2,000
Supplies Subtotal	1,910	4,791	4,613	4,570
Services & Charges:				
4002 Machinery/Tools/Equipment	1,755	3,000	32,104	3,000
4003 Radios and Base Stations	1,138	2,100	525	2,100
4015 Paving	-	3,500	-	2,500
4020 Motor Pool Lease Fees	5,924	5,256	5,256	5,448
4030 VM: Fleet Maintenance	3,559	3,501	3,501	3,617
5007 Other Professional Services	11,928	-	-	-
6005 Advertising	390	145	145	-
6007 Insurance	9	9	9	9
6013 TCEQ Requirements	200	200	300	200
7001 Electrical	8,549	9,420	8,000	9,420
9014 Admin Trans to Fund 014	518	518	518	806
9997 Special Programs	-	50,645	21,379	25,000
Services & Charges Subtotal	33,970	78,294	71,737	52,100
Division Total	\$ 62,141	\$ 111,773	\$ 105,290	\$ 86,089

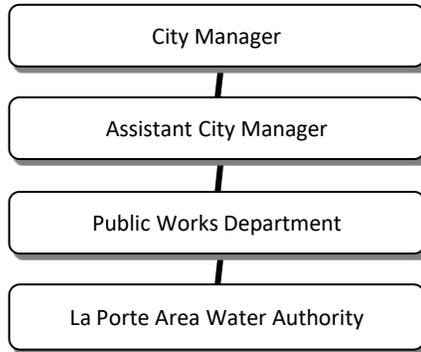
La Porte Area Water Authority Fund

FY 17-18

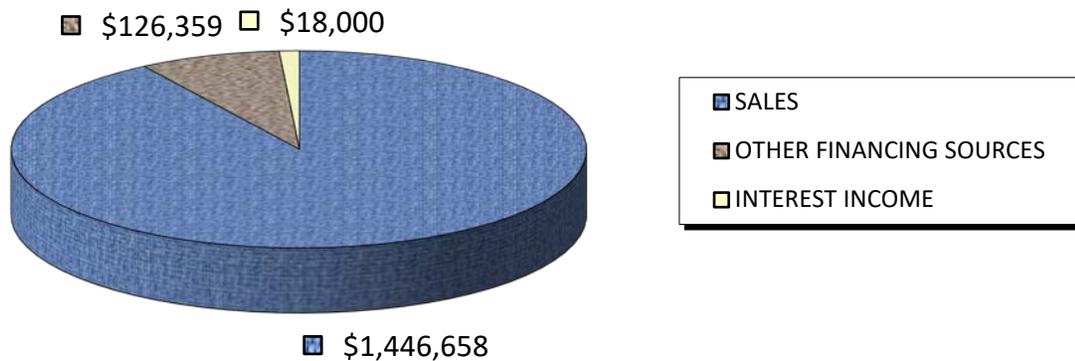
Mission Statement:

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.

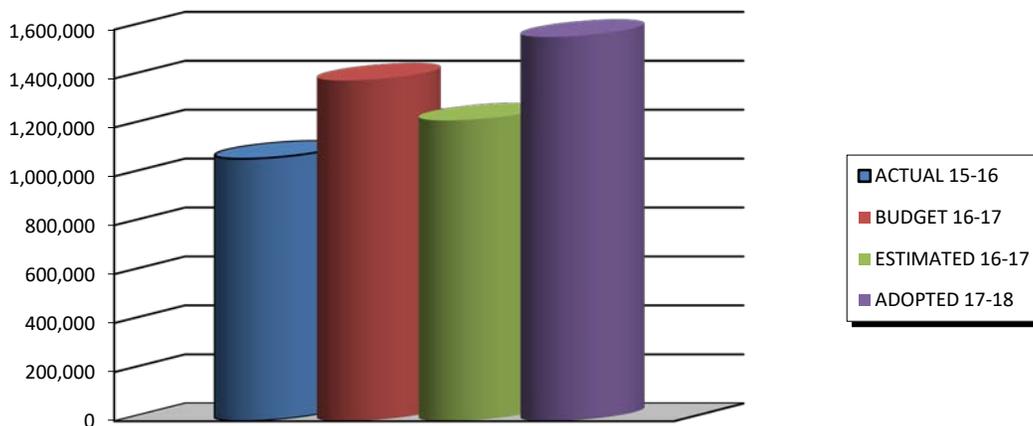
Organizational Chart:



2017-18 Projected Revenues:



Four Year Comparison of Expenses:



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

Beginning Fund Balance 9/30/16		\$ 2,586,055
Plus Estimated 16-17 Revenues		1,404,543
Less Estimated 16-17 Expenditures and Commitments		1,228,497
Equals Estimated Working Capital 9/30/17		2,762,101
Plus 17-18 Revenues:		
Water Revenue	1,446,658	
Billing for Capital Reserve	126,359	
Interest	18,000	
Total Revenues		1,591,017
Equals Total Resources		4,353,118
Less 17-18 Expenditures:		
Operations	1,419,743	
Valve Replacement	150,000	
Total Expenses		1,569,743
Equals Estimated Working Capital 9/30/18		\$ 2,783,375

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 1,404,543	\$ 1,591,017	
Expenses	1,228,497	1,569,743	
Revenues over Expenses	\$ 176,046	\$ 21,274	

Targeted working capital - 60 to 90 days
Estimated working capital - 754 days
Goal: \$350,074
1 Day = \$3,890

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Water Revenue:					
408.05-02	Sales	<u>\$ 1,181,318</u>	<u>\$ 1,408,528</u>	<u>\$ 1,261,184</u>	<u>\$ 1,446,658</u>
	Water Revenue Subtotal	1,181,318	1,408,528	1,261,184	1,446,658
Other Financing Sources					
482.02-00	Billing for Capital Reserve	<u>95,593</u>	<u>126,359</u>	<u>126,359</u>	<u>126,359</u>
	Other Financing Sources Subtotal	95,593	126,359	126,359	126,359
Interest:					
483.01-00	Interest Income - Operations	<u>16,796</u>	<u>10,000</u>	<u>17,000</u>	<u>18,000</u>
	Interest Subtotal	16,796	10,000	17,000	18,000
Total Water Authority		\$ 1,293,707	\$ 1,544,887	\$ 1,404,543	\$ 1,591,017

La Porte Area Water Authority Fund FY 17-18

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 process

Performance Indicators:

	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
La Porte usage	1,288.69	1,281.81	1,400.00
Morgan's Point usage	77.06	73.82	75.00
Shoreacres usage	41.55	48.73	50.00
Total (amounts expressed in millions)	1,407.30	1,404.36	1,525.00

La Porte Area Water Authority Fund
Fiscal Year 2017-18

La Porte Area Water Authority Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 4,863	\$ 6,800	\$ 4,950	\$ 9,200	35.29%
<i>Services & Charges</i>	1,025,675	1,375,002	1,213,547	1,380,543	0.40%
<i>Capital Outlay</i>	41,241	10,000	10,000	180,000	1700.00%
Division Total	<u>\$ 1,071,779</u>	<u>\$ 1,391,802</u>	<u>\$ 1,228,497</u>	<u>\$ 1,569,743</u>	12.78%

Scope of Services Summary

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

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

016-7075-533

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies:				
2001 Office Supplies	\$ 47	\$ 100	\$ 50	\$ 100
2015 Other Supplies	41	100	100	100
2090 Machinery/ Tools & Equip	4,775	6,600	4,800	9,000
Supplies Subtotal	<u>4,863</u>	<u>6,800</u>	<u>4,950</u>	<u>9,200</u>
Services & Charges:				
4002 Machinery/Tools/Equipment	6,061	7,000	7,000	7,000
4012 Water Line Maintenance	279	5,000	2,500	3,500
4060 Technology Lease Fees	2,916	1,704	1,704	1,532
5001 Accounting	6,000	6,000	6,000	6,000
5007 Other Professional Services	3,100	21,900	21,900	26,900
7004 Water	939,140	1,264,467	1,105,512	1,264,467
9014 Admin Trans to Fund 014	1,305	1,305	1,305	2,030
9072 Operator's Agreement	66,874	67,626	67,626	69,114
Services & Charges Subtotal	<u>1,025,675</u>	<u>1,375,002</u>	<u>1,213,547</u>	<u>1,380,543</u>
Capital Outlay:				
8021 Machinery/ Tools & Equip	41,241	10,000	10,000	180,000
Capital Outlay Subtotal	<u>41,241</u>	<u>10,000</u>	<u>10,000</u>	<u>180,000</u>
Division Total	\$ 1,071,779	\$ 1,391,802	\$ 1,228,497	\$ 1,569,743

Internal Service Funds Fiscal Year 2017-18

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 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Motor Pool	\$ 1,179,913	\$ 1,161,976	\$ 1,138,172	\$ 1,901,834	63.67%
Insurance	7,402,206	7,850,066	7,659,045	8,383,353	6.79%
Technology	386,919	394,656	394,656	320,500	-18.79%
Total	\$ 8,969,038	\$ 9,406,698	\$ 9,191,873	\$ 10,605,687	12.75%

Summary by Expenditure Category:

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18	Percent Change
Personal Services	\$ 868,136	\$ 934,162	\$ 997,944	\$ 1,097,110	17.44%
Supplies	287,673	272,615	268,781	266,122	-2.38%
Services & Charges	7,539,549	7,805,265	7,530,492	8,331,374	6.74%
Capital Outlay	273,680	394,656	394,656	911,081	130.85%
Total	\$ 8,969,038	\$ 9,406,698	\$ 9,191,873	\$ 10,605,687	12.75%



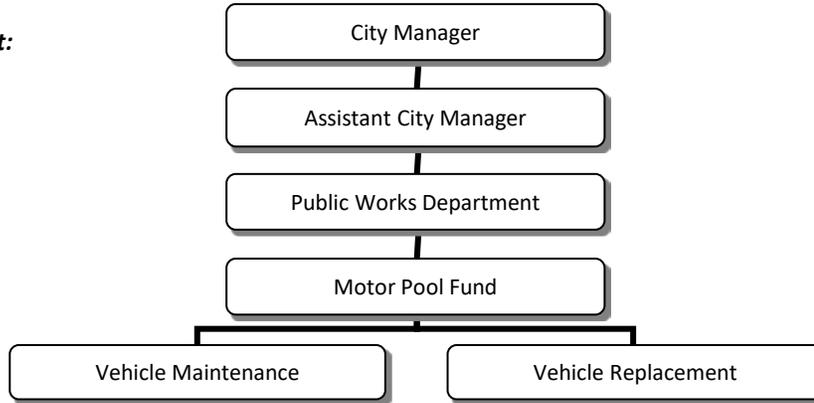
Motor Pool Fund

FY 17-18

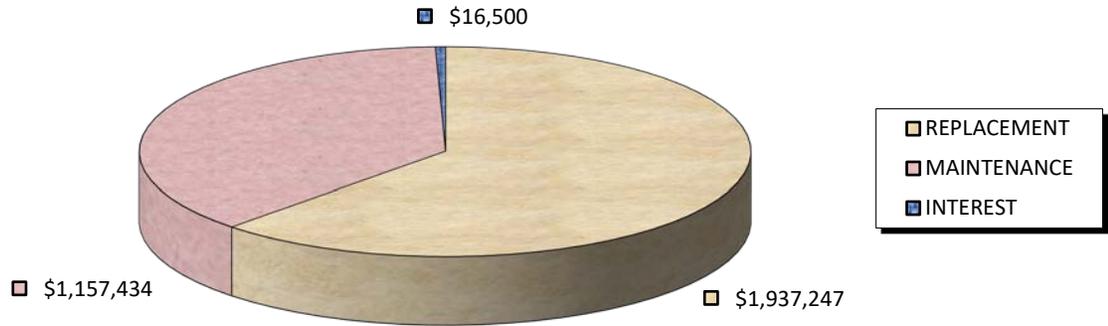
Mission Statement:

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.

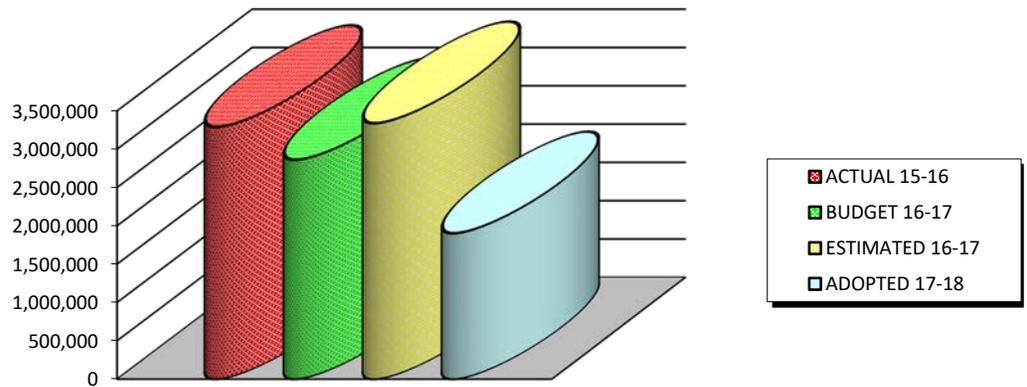
Organizational Chart:



2017-18 Projected Revenues:



Four Year Comparison of Expenses:



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<i>Beginning Fund Balance 9/30/16</i>	\$ 2,705,652	\$ (106,102)	\$ 2,599,550
Plus Estimated 16-17 Revenues	2,205,761	1,138,687	3,344,448
Less Estimated 16-17 Expenditures	2,199,885	1,138,172	3,338,057
<i>Equals Estimated Working Capital 9/30/17</i>	2,711,528	(105,587)	2,605,941
Plus 17-18 Revenues:			
Charges for Services	1,937,247	1,157,434	3,094,681
Interest	16,500	-	16,500
Total Revenues	1,953,747	1,157,434	3,111,181
<i>Equals Total Resources</i>	4,665,275	1,051,847	5,717,122
Less 17-18 Expenditures:			
Purchase of Vehicles	712,131	-	712,131
Maintenance of Vehicles	-	1,189,703	1,189,703
Total Expenses	712,131	1,189,703	1,901,834
<i>Equals Estimated Working Capital 9/30/18</i>	\$ 3,953,144	\$ (137,856)	\$ 3,815,288

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 3,344,448	\$ 3,111,181
Expenses & Commitments	3,338,057	1,901,834
Revenues over Expenses	\$ 6,391	\$ 1,209,347

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
408.01-29	Lease Fees	\$ 1,915,858	\$ 1,962,548	\$ 1,962,548	\$ 1,937,247
Charges for Services Subtotal		<u>1,915,858</u>	<u>1,962,548</u>	<u>1,962,548</u>	<u>1,937,247</u>
410.02-00	Sale of Equipment	(21,059)	-	227,713	-
410.05-00	Gain (loss) sale of Equip	104,741	-	-	-
Miscellaneous Subtotal		<u>83,682</u>	<u>-</u>	<u>227,713</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	15,069	7,500	15,500	16,500
Interest Subtotal		<u>15,069</u>	<u>7,500</u>	<u>15,500</u>	<u>16,500</u>
Total Vehicle Replacement Revenues		\$ 2,014,609	\$ 1,970,048	\$ 2,205,761	\$ 1,953,747

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

Object	Description	Actual 2015-16	Projected 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
408.01-30	Maintenance Fees	\$ 1,157,431	\$ 1,138,687	\$ 1,138,687	\$ 1,157,434
Charges for Services Subtotal		<u>1,157,431</u>	<u>1,138,687</u>	<u>1,138,687</u>	<u>1,157,434</u>
Total Vehicle Maintenance Revenues		\$ 1,157,431	\$ 1,138,687	\$ 1,138,687	\$ 1,157,434

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

Division	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Fire Prevention - ESD	\$ 9,876	\$ 6,744	\$ 6,744	\$ 6,031
Fire Suppression - ESD	396,428	431,148	431,148	432,760
Emergency Medical Services - ESD	147,430	163,956	163,956	168,446
Police Administration	10,728	11,424	11,424	13,774
Police Patrol	247,044	239,160	239,160	231,131
Criminal Investigation	46,961	41,712	41,712	43,190
Support Services	22,181	20,052	20,052	27,261
Golf Course Maintenance	109,653	93,228	93,228	101,045
Emergency Management	3,120	3,228	3,228	3,360
Information Technologies	8,616	9,980	9,980	8,181
Public Works Administration	2,100	2,232	2,232	4,092
Streets	312,795	344,424	344,424	312,245
Residential Solidwaste	282,827	282,300	282,300	280,195
Parks Maintenance	82,362	76,476	76,476	77,085
Recreation	4,373	4,488	4,488	4,716
Special Services	22,244	25,608	25,608	24,420
Planning & Engineering	5,920	6,396	6,396	2,472
Inspection	9,435	10,572	10,572	10,661
Water Production	7,346	8,124	8,124	8,979
Water Distribution	46,345	47,460	47,460	47,200
Wastewater Collection	66,813	72,336	72,336	72,290
Wastewater Treatment	24,346	23,412	23,412	23,652
Utility Billing	13,158	4,356	4,356	5,988
Airport	5,924	5,256	5,256	5,448
Vehicle Maintenance Fund	27,833	28,476	28,476	28,742
TOTAL	\$ 1,915,858	\$ 1,962,548	\$ 1,962,548	\$ 1,943,364

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

Division	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Fire Prevention	\$ 2,749	\$ 2,904	\$ 2,904	\$ 2,778
Fire Suppression	56,222	56,336	56,336	58,190
Emergency Medical Services	48,352	45,177	45,177	47,281
Police Administration	9,115	11,017	11,017	10,417
Police Patrol	126,883	133,824	133,824	133,973
Criminal Investigation	38,600	36,780	36,780	37,848
Support Services	16,233	17,763	17,763	17,593
Golf Course Maintenance	7,379	6,491	6,491	4,861
Emergency Management	3,414	3,103	3,103	3,038
Information Technologies	2,720	3,160	3,160	3,241
Public Works Administration	2,402	2,334	2,334	2,460
Streets	257,876	247,806	247,806	256,718
Residential Solidwaste	317,541	304,798	304,798	318,120
Parks Maintenance	79,487	78,968	78,968	78,358
Recreation	3,530	1,594	1,594	2,894
Special Services	20,660	17,707	17,707	17,159
Planning & Engineering	7,494	5,067	5,067	6,048
Inspection	8,160	8,028	8,028	8,334
Water Production	15,539	17,166	17,166	16,146
Water Distribution	47,831	50,985	50,985	47,918
Wastewater Collection	48,554	47,996	47,996	47,831
Wastewater Treatment	22,367	22,831	22,831	21,644
Utility Billing	10,764	13,351	13,351	10,967
Airport	3,559	3,501	3,501	3,617
TOTAL	\$ 1,157,431	\$ 1,138,687	\$ 1,138,687	\$ 1,157,434

**CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2017-18**

Account Number	Amount	Unit	Description
009-5050-522-8050	20,990	50-05	2010 Ford Fusion
009-5253-521-8050	37,406	53-34	2012 Ford Police Interceptor
009-5253-521-8050	37,406	53-35	2012 Ford Police Interceptor
009-5253-521-8050	37,406	53-36	2012 Ford Police Interceptor
009-5253-521-8050	37,414	53-18	2010 Ford Police Interceptor
009-5253-521-8050	37,411	53-70	2009 Chevy Police Interceptor
009-5253-521-8050	37,411	53-73	2009 Ford Police Interceptor
009-5253-521-8051	37,416	53-77	Ford Police Interceptor
009-5256-521-8050	15,432	56-46	2008 Ford 150 Pickup
009-6049-551-8050	5,531	49-11	2007 Agremetal Blower
009-6049-551-8050	2,624	49-41	2000 Bush Hog Boxblade
009-6049-551-8050	34,161	49-51	2013 John Deere Greens Mower
009-6049-551-8050	24,560	49-62	2012 John Deere Truckster
009-7071-531-8050	4,303	71-31	1999 Top Hat Utility Trailer
009-7071-531-8050	132,191	71-72	2000 Case Backhoe
009-7071-531-8050	3,246	71-79	2008 Bush Hog 5FT Mower
009-7071-531-8050	3,246	71-83	2008 Bush Hog 5FT Mower
009-7072-532-8050	155,931	72-48	Hyundai Wheel Loader
009-8080-552-8050	3,322	80-20	2007 6ft Bush Hog Mower
009-8080-552-8050	4,452	80-22	1999 Top Hat Utility Trailer
009-8080-552-8050	5,948	80-84	2002 Pintle Deck Trailer
009-9092-524-8050	17,369	92-10	2005 Ford Ranger
009-9092-524-5050	<u>16,955</u>	92-11	2004 Ford Escape
	\$ 712,131		

Motor Pool Fund FY 17-18

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 2015-16	Estimated 2016-17	Proposed 2017-18
Vehicles repaired	1,445	1,558	1,700
Preventive maintenance performed	710	816	750
Specifications prepared	20	20	19
Number of buyboard/cooperative purchases	20	18	9

Motor Pool Fund
Fiscal Year 2017-18

Vehicle Maintenance Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 739,814	\$ 741,221	\$ 743,032	\$ 759,004	2.40%
<i>Supplies</i>	287,673	272,615	268,781	266,122	-2.38%
<i>Services & Charges</i>	135,679	148,140	126,359	155,627	5.05%
<i>Capital Outlay</i>	16,747	-	-	8,950	-
Division Total	\$ 1,179,913	\$ 1,161,976	\$ 1,138,172	\$ 1,189,703	2.39%

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 2015-16	Approved 2016-17	Approved 2017-18
Equip. Services/Solid Waste Superintendent	0.5	0.5	0.5
Equip. Services Supervisor	1.0	1.0	1.0
Parts Manager	1.0	1.0	1.0
Senior Mechanic	4.0	4.0	4.0
Mechanic	2.0	2.0	2.0
Mechanic Assistant	2.0	2.0	2.0
Warehouse Specialist	1.0	1.0	1.0
Total	11.5	11.5	11.5

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

024-7074-534

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 478,446	\$ 480,214	\$ 481,543	\$ 491,801
1012 Sick Buy Back	4,868	5,014	3,668	5,014
1020 Overtime	4,176	4,000	4,000	4,000
1030 Certification	6,745	6,900	6,900	6,900
1035 Longevity	4,804	5,288	5,288	6,412
1041 Tool Allowance	3,600	3,600	4,200	4,200
1060 FICA	37,143	37,220	37,789	38,172
1065 Retirement	79,945	78,885	79,674	82,418
1080 Insurance - Medical	119,853	119,853	119,853	119,853
1081 Insurance - Life	234	247	117	234
Personal Services Subtotal	739,814	741,221	743,032	759,004
Supplies:				
2001 Office Supplies	767	700	700	700
2003 Protective Clothing	6	100	50	100
2004 Gas and Oil	7,155	9,765	7,004	8,055
2005 Minor Tools	869	1,200	1,000	1,000
2007 Chemical	4,504	3,620	1,520	1,600
2009 Medical	99	100	100	100
2015 Other Supplies	5,104	4,035	4,035	4,200
2030 Small Parts	1,468	1,100	900	1,000
2040 Vehicle Maintenance	262,406	245,000	247,100	247,640
2090 Machinery/Tools/Equipment	5,295	6,795	6,242	1,527
2093 Computer Equipment	-	200	130	200
Supplies Subtotal	287,673	272,615	268,781	266,122
Services & Charges:				
3001 Memberships & Subscriptions	2,072	2,200	2,200	2,235
3020 Training/Seminars	727	1,000	706	1,117
4002 Machinery/Tools/Equipment	3,564	5,000	4,000	4,000
4003 Radios/Base Stations	-	165	-	-
4020 Motor Pool Lease Fees	27,833	28,476	28,476	28,742
4021 VM: Outside Contracts	59,607	58,000	51,445	58,000
4055 Computer Software	18,289	16,927	18,514	20,131
4060 Technology Lease Fees	5,103	2,982	2,982	2,681
5007 Other Professional Service	69	-	-	-
6001 Uniforms	3,757	4,420	3,800	4,000
7002 Natural Gas	1,422	3,000	1,000	2,000
9014 Adm Transfer to Fund 014	13,236	13,236	13,236	20,585
9997 Special Programs	-	12,734	-	12,136
Services & Charges Subtotal	135,679	148,140	126,359	155,627
Capital Outlay:				
8021 Mach/Tools & Equipment	16,747	-	-	-
8023 Computer Hardware/Software	-	-	-	8,950
Capital Outlay Subtotal	16,747	-	-	8,950
Division Total	\$ 1,179,913	\$ 1,161,976	\$ 1,138,172	\$ 1,189,703



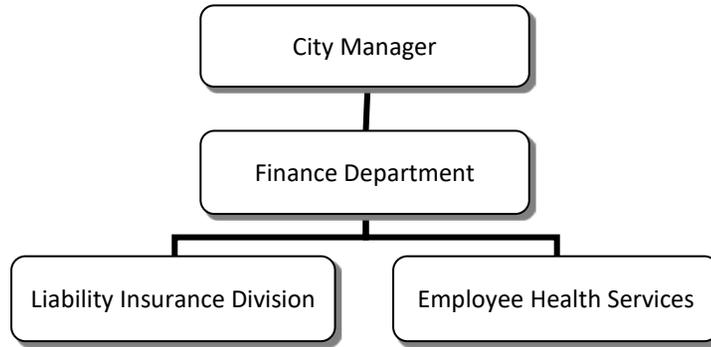
Insurance Fund

FY 17-18

Mission Statement:

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

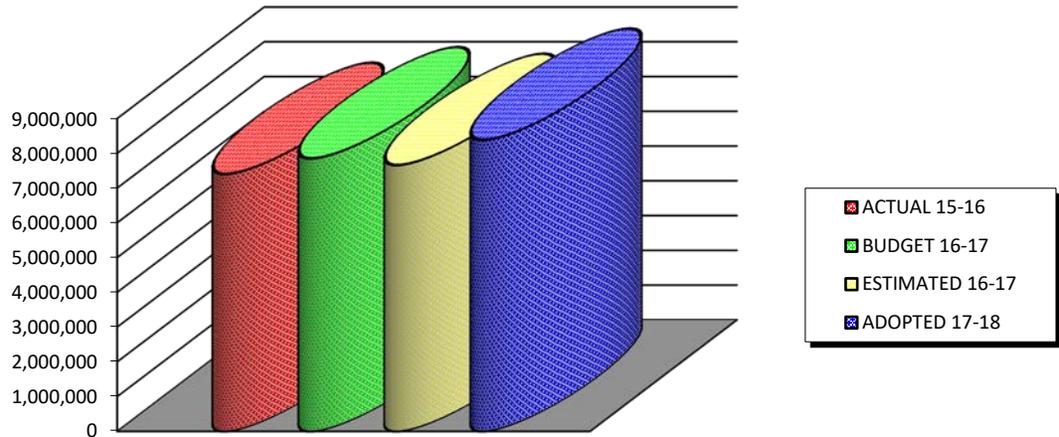
Organizational Chart:



2017-18 Projected Revenues:



Four Year Comparison of Expenses:



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

	Liability Insurance	Employee Health Services	Fund Total
Beginning Fund Balance 9/30/16	\$ 290,742	\$ 141,091	\$ 431,834
Plus Estimated 16-17 Revenues	485,023	7,227,233	7,712,256
Less Estimated 16-17 Expenditures	657,187	7,001,858	7,659,045
Equals Estimated Working Capital 9/30/17	118,578	366,466	485,045
Plus 17-18 Revenues:			
Charges to Departments	-	4,646,665	4,646,665
Employee Contributions	-	455,000	455,000
Retiree Contributions	-	105,000	105,000
Administrative Transfers	749,067	2,000,000	2,749,067
Interest	2,500	2,500	5,000
Total Revenues	751,567	7,209,165	7,960,732
Equals Total Resources	870,145	7,575,631	8,445,777
Less 17-18 Expenditures:			
Employee Health Services	-	7,634,287	7,634,287
Liability Insurance Division	749,066	-	749,066
Total Expenses	749,066	7,634,287	8,383,353
Equals Estimated Working Capital 9/30/18	\$ 121,079	\$ (58,656)	\$ 62,424

Liability Insurance Division

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 485,023	\$ 751,567
Expenses	657,187	749,066
Revenues over Expenses	\$ (172,164)	\$ 2,501

Employee Health Services Division

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 7,227,233	\$ 7,209,165
Expenses	7,001,858	7,634,287
Revenues over Expenses	\$ 225,375	\$ (425,122)

Liability Insurance Division

Targeted working capital - 60 to 90 days
 Estimated working capital - 59 days
 Goal: \$184,701
 1 Day = \$2,052

Employee Health Services Division

Targeted working capital - 60 to 90 days
 Estimated working capital - (3) days
 Goal: \$1,882,427
 1 Day = \$20,916

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Employee Health Services					
408.01-28	Proceeds from Damages	\$ 20,258	\$ -	\$ 2,500	\$ -
408.04-01	Charges to Departments	4,581,529	4,646,665	4,646,665	4,646,665
408.04-02	Employee Contributions	419,791	430,000	454,750	455,000
408.04-03	Cobra Contributions	17,981	-	14,943	-
408.04-04	Retiree Contributions	98,395	105,000	105,000	105,000
Employee Health Services Subtotal		<u>5,137,954</u>	<u>5,181,665</u>	<u>5,223,858</u>	<u>5,206,665</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	633,582	2,418,878	2,418,878	2,651,445
480.01-02	Transfer from Utility Fund	47,711	47,711	47,711	74,201
480.01-10	Transfer from Airport Fund	518	518	518	806
480.01-16	Transfer from LPAWA Fund	1,305	1,305	1,305	2,030
480.01-24	Transfer from Vehicle Maintenance Fun	13,236	13,236	13,236	20,585
Administrative Transfers Subtotal		<u>696,352</u>	<u>2,481,648</u>	<u>2,481,648</u>	<u>2,749,067</u>
Interest:					
483.01-00	Interest Income	<u>6,735</u>	<u>4,000</u>	<u>6,750</u>	<u>5,000</u>
Interest Subtotal		<u>6,735</u>	<u>4,000</u>	<u>6,750</u>	<u>5,000</u>
Total Insurance Fund		\$ <u>5,841,041</u>	\$ <u>7,667,313</u>	\$ <u>7,712,256</u>	\$ <u>7,960,732</u>

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

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Approved 2017-18
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	521,100
Criminal Investigation	200,864	208,440	208,440	198,018
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	31,266	31,266	31,266
Administration	28,661	28,661	28,661	26,055
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	13,245	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	491,990	491,990	491,990	491,990
Public Works Administration	41,688	54,194	54,194	75,038
Streets	270,972	299,633	299,633	299,633
Residential Solidwaste	234,495	237,101	237,101	237,101
Parks Maintenance	250,128	260,550	260,550	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	65,138	65,138	64,616
Planning & Engineering	83,376	62,532	62,532	41,688
GIS Division	20,844	20,844	20,844	20,844
Inspections	114,642	114,642	114,642	114,642
Water Production	62,298	45,075	45,075	45,075
Water Distribution	172,234	123,240	123,240	123,240
Wastewater Collection	157,576	112,818	112,818	112,818
Wastewater Treatment	135,588	97,185	97,185	97,185
Utility Billing	131,923	93,798	93,798	93,798
Utility Fund Non-Departmental	120,078	85,376	85,376	85,376
Airport	-	5,211	5,211	5,211
Insurance Fund	-	10,422	10,422	10,422
Vehicle Maintenance	119,853	119,853	119,853	119,853
Grant Fund	7,576	10,422	-	-
Emergency Services District	10,422	10,422	10,422	10,422
Hotel/Motel Fund	13,028	13,028	13,028	13,549
La Porte Development Corporation	10,423	10,423	10,423	13,028
TOTAL	\$ 4,806,858	\$ 4,657,087	\$ 4,646,665	\$ 4,646,663

Administration Department
FY 17-18

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 2017-18

Liability Insurance Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 128,322	\$ 192,941	\$ 254,912	\$ 338,106	75.24%
<i>Services & Charges</i>	379,069	405,000	402,275	410,960	1.47%
Division Total	\$ 507,391	\$ 597,941	\$ 657,187	\$ 749,066	25.27%

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 2015-16	Approved 2016-17	Approved 2017-18
Risk and Safety Specialist	-	1.00	1.00
Total	-	1.00	1.00

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

014-6142-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ -	\$ 34,292	\$ 19,759	\$ 42,542
1020 Overtime	-	-	31	-
1060 FICA	-	2,623	1,488	3,255
1065 Retirement	-	5,583	3,212	6,866
1070 Workers Compensation	128,322	140,000	220,000	275,000
1080 Medical	-	10,422	10,422	10,422
1081 Insurance - Life	-	21	-	21
Personal Services Subtotal	128,322	192,941	254,912	338,106
Services & Charges:				
2093 Computer Equipment	-	-	354	-
3001 Memberships & Subscriptions	-	-	-	460
3020 Training/Seminars	-	-	-	4,000
3022 Employee Training	-	-	-	1,000
6006 Miscellaneous Services	-	185	185	-
6007 Insurance	374,308	400,000	396,921	400,000
6022 Citizen Claims	4,761	4,815	4,815	5,000
6072 Safety Recognition Program	-	-	-	500
Services & Charges Subtotal	379,069	405,000	402,275	410,960
Division Total	\$ 507,391	\$ 597,941	\$ 657,187	\$ 749,066

**Administration Department
FY 17-18**

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 2015-16	Estimated 2016-17	Proposed 2017-18
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 2017-18

Employee Health Services Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	<u>\$ 6,894,815</u>	<u>\$ 7,252,125</u>	<u>\$ 7,001,858</u>	<u>\$ 7,634,287</u>	5.27%
Division Total	<u><u>\$ 6,894,815</u></u>	<u><u>\$ 7,252,125</u></u>	<u><u>\$ 7,001,858</u></u>	<u><u>\$ 7,634,287</u></u>	5.27%

Scope of Services Summary

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

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

014-6144-515

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Services & Charges:				
2015 Other Supplies	\$ 493	\$ 750	\$ -	\$ 500
5004 Consulting	29,375	47,500	47,500	47,500
5006 Fiscal Services	32,648	32,000	30,250	14,400
5011 Claims Administration	219,109	217,500	177,615	186,496
6011 Claims Paid	6,001,596	6,286,124	6,118,625	6,661,928
6012 Re-insurance Premiums	382,432	392,711	371,968	427,763
6023 Long-Term Disability	50,776	54,000	50,400	54,000
6025 Aetna Advantage Plan	174,116	209,840	195,000	230,000
6073 Wellness Program	4,270	11,700	10,500	11,700
Services & Charges Subtotal	6,894,815	7,252,125	7,001,858	7,634,287
Division Total	\$ 6,894,815	\$ 7,252,125	\$ 7,001,858	\$ 7,634,287

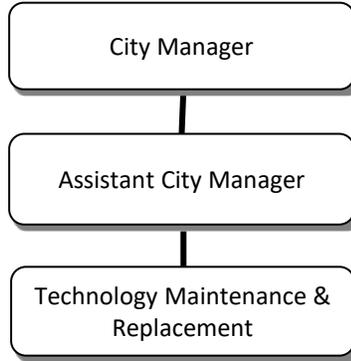
Technology Fund

FY 17-18

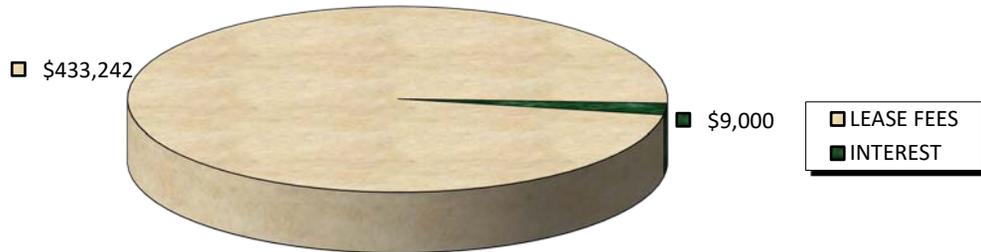
Mission Statement:

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.

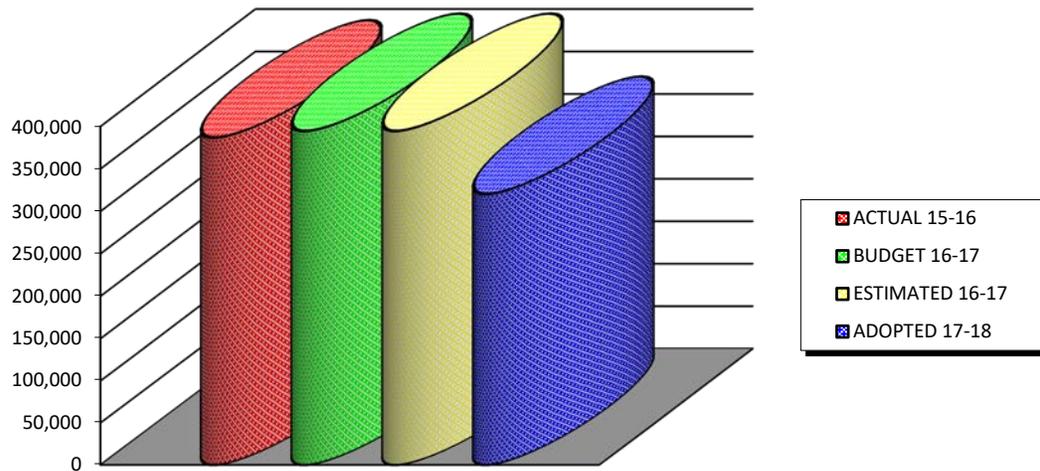
Organizational Chart:



2017-18 Projected Revenues:



Four Year Comparison of Expenses:



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

Beginning Fund Balance 9/30/16		\$ 1,221,342
Plus Estimated 16-17 Revenues		453,825
Less Estimated 16-17 Expenditures		394,656
Equals Estimated Working Capital 9/30/17		1,280,511
Plus 17-18 Revenues:		
Lease Fees	433,242	
Interest	9,000	
Total Revenues		442,242
Equals Total Resources		1,722,753
Less 17-18 Expenses:		
Replacement of Hardware / Software	320,500	
Total Expenses		320,500
Equals Estimated Working Capital 9/30/18		\$ 1,402,253

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 453,825	\$ 442,242
Expenses	394,656	320,500
Revenues over Expenses	\$ 59,169	\$ 121,742

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
408.01-29	Lease Fees	<u>\$ 518,078</u>	<u>\$ 444,825</u>	<u>\$ 444,825</u>	<u>\$ 433,242</u>
Charges for Services Subtotal		518,078	444,825	444,825	433,242
Interest:					
483.01-00	Interest Income	<u>8,912</u>	<u>3,500</u>	<u>9,000</u>	<u>9,000</u>
Interest Subtotal		8,912	3,500	9,000	9,000
Total Computer Fund Revenues		\$ 526,990	\$ 448,325	\$ 453,825	\$ 442,242

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

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Requested 2017-18
Fire Prevention	\$ 2,916	\$ 1,704	\$ 1,704	\$ 1,532
Fire Suppression	13,122	7,668	7,668	6,894
Emergency Medical Services	13,122	7,668	7,668	6,894
Police Administration	14,972	13,240	13,240	12,724
Police Patrol	241,364	232,008	232,008	227,708
Criminal Investigation	44,775	46,374	46,374	45,385
Support Services	61,696	60,872	60,872	60,012
Administration	2,187	1,278	1,278	1,149
Golf Course Club House	3,645	2,130	2,130	1,915
Emergency Management	1,458	852	852	766
Human Resources	2,916	1,704	1,704	1,532
Municipal Court	11,664	6,816	6,816	6,128
Purchasing	2,916	1,704	1,704	1,532
Management Info Systems	15,745	12,780	12,780	11,490
City Secretary	2,916	1,704	1,704	1,532
City Council	6,561	3,834	3,834	3,447
Accounting	8,019	4,686	4,686	4,213
Tax	3,645	2,130	2,130	1,915
Public Works Administration	3,645	2,130	2,130	1,915
Streets	2,187	1,278	1,278	1,149
Residential Solidwaste	729	-	-	383
Parks Maintenance	2,187	1,278	1,278	1,149
Recreation	4,374	2,556	2,556	2,298
Special Services	3,645	2,130	2,130	1,915
Parks Administration	3,645	2,130	2,130	1,915
Planning & Engineering	7,290	4,260	4,260	3,830
GIS Division	2,187	1,278	1,278	1,149
Inspections	8,748	5,112	5,112	4,596
Water Distribution	2,187	1,278	1,278	1,149
Wastewater Collection	2,187	1,278	1,278	1,149
Wastewater Treatment	2,187	1,278	1,278	1,149
Utility Billing	10,655	4,575	4,575	8,132
La Porte Area Water Authority	2,916	1,704	1,704	1,532
Vehicle Maintenance	5,103	2,982	2,982	2,681
Hotel/Motel	729	426	426	383
TOTAL	\$ 518,240	\$ 444,825	\$ 444,825	\$ 433,242

Technology Fund
Fiscal Year 2017-18

Technology Replacement Division

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
Services & Charges	\$ 129,986	\$ -	\$ -	\$ 130,500	-
<i>Capital Outlay</i>	256,933	394,656	394,656	190,000	-51.86%
Division Total	\$ 386,919	\$ 394,656	\$ 394,656	\$ 320,500	-18.79%

Scope of Services Summary

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

City of La Porte, Texas
 Technology Infrastructure
 Detail of Expenditures

023-0000-580

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Services & Charges:				
2093 Computer Equipment	\$ 85,357	\$ -	\$ -	\$ -
4050 Computer Hardware	-	-	-	124,000
4055 Computer Software	44,629	-	-	6,500
Services & Charges Subtotal	<u>129,986</u>	<u>-</u>	<u>-</u>	<u>130,500</u>
Capital Outlay:				
8023 Computer Equipment	256,933	394,656	394,656	190,000
Capital Outlay Subtotal	<u>256,933</u>	<u>394,656</u>	<u>394,656</u>	<u>190,000</u>
Division Total	\$ 386,919	\$ 394,656	\$ 394,656	\$ 320,500

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

Beginning Fund Balance 9/30/16		\$ 2,159,239
Plus Estimated 16-17 Revenues		1,180,764
Less Estimated 16-17 Expenditures		1,417,967
Estimated Fund Balance 9/30/17		1,922,036
Plus 17-18 Revenues:		
Municipal Court Reserve Funds	73,000	
Child Safety Funds	47,000	
Emergency Services Grants	48,287	
Public Safety Grants	295,448	
AAA Grant	69,251	
Donations	850	
Total Revenues	533,836	
Equals Total Resources		2,455,872
Less 17-18 Expenditures:		
Confiscated Funds	166,240	
Municipal Court Reserve Funds	70,800	
Child Safety Funds	82,162	
Helping Heroes Grants	20,000	
SETRAC	5,000	
LEPC	5,000	
UASI Grant - EOC AV Upgrade	18,287	
STEP - Speed/Intersection Traffic Control Grant	49,088	
HGAC - DWI Enforcement	6,000	
Click it or Ticket	3,000	
Tobacco Grant	3,600	
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	3,750	
LEOSE	17,500	
NRA Foundation Grant (SWAT Equipment)	5,000	
JAG Grant	96,050	
CJD SB12 rifle-resistant vest grant	40,000	
Animal Control Funds	33,000	
Shell Pipeline Donation Funds	850	
Houston/Harris County Area Agency on Aging	69,251	
Park Zone Funding - Restroom at Pecan Park	75,000	
Park Zone Funding - Annual Playground Replacement	53,546	
Park Zone Funding - Wave Pool Wind Screens	2,000	
Park Zone Funding - Laser Grade Pecan Park Fields	63,000	
Park Zone Funding - Dog Benches and Shade Structure	18,000	
Park Zone Funding - Northwest Park Walking Path	25,000	
Tree Fund	50,000	
Contingency	100,000	
Total Expenditures	1,152,584	
Ending Fund Balance 9/30/18		\$ 1,303,288

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 1,180,764	\$ 533,836	
Expenditures	1,417,967	1,152,584	
Revenues over Expenditures	\$ (237,203)	\$ (618,748)	

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Fines & Forfeits:					
407.23-00	Child Safety Fee	\$ 52,874	\$ 45,000	47,000	\$ 47,000
407.27-00	Security Fee	30,284	27,500	27,500	27,500
407.28-00	Technology Fee	40,375	35,000	37,000	37,000
407.33-00	Confiscated Funds - Federal	715	-	29,611	-
407.34-00	Confiscated Funds - State	107,574	-	109,929	-
407.37-00	Judicial Fund	10,106	8,000	8,500	8,500
	Fines & Forfeits Subtotal	<u>241,928</u>	<u>115,500</u>	<u>259,540</u>	<u>120,000</u>
Charges for Services:					
408.01-43	Park Development	44,440	-	22,624	-
408.01-44	Animal Control Donations	8,013	4,000	4,000	-
	Charges for Services Subtotal	<u>52,453</u>	<u>4,000</u>	<u>26,624</u>	<u>-</u>
Intergovernmental:					
409.01-00	Public Safety Grants	367,613	325,173	325,173	295,448
409.02-00	AAA Grant	58,424	48,577	48,577	69,251
409.03-00	Emergency Services Grants	2,325	10,000	10,000	48,287
409.04-00	Community Development Grants	578,312	50,000	50,000	-
409.09-00	Public Works Grants	17,423	450,000	450,000	-
	Intergovernmental Subtotal	<u>1,024,097</u>	<u>883,750</u>	<u>883,750</u>	<u>412,986</u>
Miscellaneous:					
410.07-00	Donations	-	850	850	850
	Miscellaneous Subtotal	<u>-</u>	<u>850</u>	<u>850</u>	<u>850</u>
Interest:					
483.01-00	Interest Income	11,727	-	10,000	-
	Interest Subtotal	<u>11,727</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
	Total Grant Fund	\$ 1,330,205	\$ 1,004,100	1,180,764	\$ 533,836

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

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services				
1020 Overtime	\$ 6,679	\$ -	\$ -	\$ 18,000
1060 FICA	495	-	-	1,377
1065 Retirement	1,068	-	-	2,905
Personal Services Subtotal	<u>8,242</u>	<u>-</u>	<u>-</u>	<u>22,282</u>
Services & Charges:				
4050 Computer Hardware	-	-	-	2,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Capital Outlay				
8021 Machinery, Tools & Equipment	-	6,000	6,000	-
Capital Subtotal	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Division Total	\$ 8,242	\$ 6,000	\$ 6,000	\$ 24,282

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

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services				
1020 Overtime	\$ -	\$ 12,000	\$ 12,000	\$ -
1060 FICA	-	918	918	-
1065 Retirement	-	2,058	2,058	-
Personal Services Subtotal	-	14,976	14,976	-
Supplies				
2003 Protective Clothing	-	2,000	2,000	7,400
2015 Other Supplies	730	10,050	10,050	5,000
2090 Machinery/Tools/Equipment	-	-	-	1,700
Supplies Subtotal	730	12,050	12,050	14,100
Services & Charges:				
3001 Memberships & Subscriptions	-	9,000	9,000	9,900
3020 Training & Seminars	14,935	16,000	16,000	22,170
4006 Heating & A/C Equipment	-	1,500	1,500	-
4019 Rental of Equipment	7,800	7,200	7,200	7,200
4055 Computer Software	5,652	6,000	6,000	3,588
Services & Charges Subtotal	28,387	39,700	39,700	42,858
Capital Outlay				
8021 Machinery, Tools & Equipment	-	20,800	20,800	70,000
8023 Computer Equipment	-	8,500	8,500	15,000
Capital Subtotal	-	29,300	29,300	85,000
Division Total	\$ 29,117	\$ 96,026	\$ 96,026	\$ 141,958

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

032-6064-512

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Services & Charges:				
4080 Building Security	\$ 14,179	\$ 102,600	\$ 102,600	\$ 34,150
4081 Technology	10,592	28,650	28,650	28,650
4082 Judicial Efficiency	2,008	8,000	8,000	8,000
Services & Charges Subtotal	<u>26,779</u>	<u>139,250</u>	<u>139,250</u>	<u>70,800</u>
Division Total	\$ 26,779	\$ 139,250	\$ 139,250	\$ 70,800

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

032-5256/58-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services				
1020 Overtime	\$ 4,040	\$ 14,000	\$ 14,000	\$ 14,000
1060 FICA	306	1,072	1,072	1,072
1065 TMRS	666	2,469	2,469	2,469
Personal Services Subtotal	5,012	17,541	17,541	17,541
Supplies				
2015 Other Supplies	2,143	1,500	1,500	1,500
2017 Specialized Supplies	8,198	12,500	12,500	12,500
2093 Computer Equipment	3,254	-	-	-
Supplies Subtotal	13,595	14,000	14,000	14,000
Services & Charges:				
3001 Memberships & Subscriptions	3,200	3,900	3,900	3,995
3020 Training & Seminars	11,634	9,500	9,500	12,227
4050 Computer Hardware	-	4,400	4,400	-
4055 Computer Software	9,500	2,800	2,800	1,799
Services & Charges Subtotal	24,334	20,600	20,600	18,021
Capital Outlay				
8023 Computer Equipment	11,771	-	-	-
8050 Motor Vehicles	-	-	-	6,600
Capital Outlay Subtotal	11,771	-	-	6,600
Division Total	\$ 54,712	\$ 52,141	\$ 52,141	\$ 56,162

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

032-6064-512

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1020 Overtime	\$ 3,151	\$ 9,450	\$ 9,450	\$ 13,500
1060 FICA	233	-	-	-
1065 TMRS	517	-	-	-
Personal Services Subtotal	<u>3,901</u>	<u>9,450</u>	<u>9,450</u>	<u>13,500</u>
Supplies				
2008 Educational	<u>2,311</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Supplies Subtotal	2,311	2,500	2,500	2,500
Services & Charges:				
5007 Other Professional Services	<u>5,300</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Services & Charges Subtotal	5,300	10,000	10,000	10,000
Division Total	\$ 11,512	\$ 21,950	\$ 21,950	\$ 26,000

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

032-5051-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies				
2090 Machinery/Tools/Equipment	\$ -	\$ 7,800	\$ 7,800	\$ 15,000
Supplies Subtotal	-	7,800	7,800	15,000
Division Total	\$ -	\$ 7,800	\$ 7,800	\$ 15,000

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

032-5059-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies				
2090 Machinery/Tools/Equipment	\$ -	\$ 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 - Southeast Texas Regional Advisory Council (SETRAC)
 Detail of Expenditures

032-5059-522

		Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies					
2055	EMS Drugs and Supplies	\$ 89	\$ 5,000	\$ 5,000	\$ 5,000
2090	Machinery, Tools & Equipment	\$ 102	\$ -	\$ -	\$ -
2091	Office Furniture	\$ 2,134	\$ -	\$ -	\$ -
	Supplies Subtotal	<u>2,325</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Division Total		\$ 2,325	\$ 5,000	\$ 5,000	\$ 5,000

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

032-6054-510

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies				
4070 Emergency Management	\$ -	\$ 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 - UASI Grant - EOC AV Upgrade
 Detail of Expenditures

032-6054-510

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies				
1100 Project Reserve	\$ -	\$ -	\$ -	\$ 18,287
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,287</u>
 Division Total	 \$ -	 \$ -	 \$ -	 \$ 18,287

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

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services				
1020 Overtime	\$ 50,523	\$ 49,088	\$ 49,088	\$ 49,088
1060 FICA	11	-	-	-
1065 TMRS	25	-	-	-
Personal Services Subtotal	<u>50,559</u>	<u>49,088</u>	<u>49,088</u>	<u>49,088</u>
Division Total	\$ 50,559	\$ 49,088	\$ 49,088	\$ 49,088

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

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1020 Overtime	\$ 5,997	\$ 6,000	\$ 6,000	\$ 6,000
Personal Services Subtotal	<u>5,997</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Division Total	\$ 5,997	\$ 6,000	\$ 6,000	\$ 6,000

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

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
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
 Detail of Expenditures

032-5256-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1020 Overtime	\$ -	\$ 3,225	\$ 3,225	\$ 3,600
Personal Services Subtotal	-	3,225	3,225	3,600
Division Total	\$ -	\$ 3,225	\$ 3,225	\$ 3,600

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

032-5256-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Services & Charges:				
5007 Other Professional Services	\$ 5,727	\$ 7,000	\$ 7,000	\$ 7,000
Services & Charges Subtotal	<u>5,727</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Division Total	\$ 5,727	\$ 7,000	\$ 7,000	\$ 7,000

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

032-5256-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 43,457	\$ 42,000	\$ 42,000	\$ 42,000
Personal Services Subtotal	<u>43,457</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>
 Division Total	 \$ 43,457	 \$ 42,000	 \$ 42,000	 \$ 42,000

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

032-5256-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services				
1020 Overtime	\$ -	\$ 16,000	\$ 16,000	\$ 8,360
Personal Services Subtotal	<u>-</u>	<u>16,000</u>	<u>16,000</u>	<u>8,360</u>
Services & Charges:				
4019 Rental of Equipment	<u>8,100</u>	<u>8,100</u>	<u>8,100</u>	<u>8,100</u>
Services & Charges Subtotal	8,100	8,100	8,100	8,100
Division Total	\$ 8,100	\$ 24,100	\$ 24,100	\$ 16,460

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

032-5256-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1020 Overtime	\$ 14,020	\$ 6,000	\$ 6,000	\$ 6,000
Personal Services Subtotal	<u>14,020</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
 Division Total	 \$ 14,020	 \$ 6,000	 \$ 6,000	 \$ 6,000

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

032-5253-521

	Actual 2015-16	Budget 2016-17	0	Estimated 2016-17	Adopted 2017-18
Supplies					
2003 Protective Clothing	\$ 7,220	\$ 5,700		\$ 5,700	\$ 3,750
Supplies Subtotal	<u>7,220</u>	<u>5,700</u>		<u>5,700</u>	<u>3,750</u>
 Division Total	 \$ 7,220	 \$ 5,700		 \$ 5,700	 \$ 3,750

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

032-5252-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Services & Charges				
3020 Training/Seminars	\$ -	\$ 5,330	\$ 5,330	\$ 17,500
Services & Charges Subtotal	-	5,330	5,330	17,500
Division Total	\$ -	\$ 5,330	\$ 5,330	\$ 17,500

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

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
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 - JAG Grant (State)
 Detail of Expenditures

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Capital Outlay				
8021 Machinery, Tools & Equipment	\$ -	\$ 20,000	\$ 20,000	\$ 96,050
Capital Outlay Subtotal	-	20,000	20,000	96,050
Division Total	\$ -	\$ 20,000	\$ 20,000	\$ 96,050

City of La Porte, Texas
 Grant Fund - CJD SB12 Rifle-Resistant Vest Grant
 Detail of Expenditures

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies				
2003 Protective Clothing	\$ -	\$ -	\$ -	\$ 40,000
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
 Division Total	 \$ -	 \$ -	 \$ -	 \$ 40,000

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

032-5258-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies:				
2007 Chemicals	\$ 1,519	\$ 3,000	\$ 3,000	\$ 3,000
2015 Other Supplies	5,119	10,000	10,000	10,000
Supplies Subtotal	6,638	13,000	13,000	13,000
Services & Charges:				
5007 Other Professional Services	-	30,000	30,000	20,000
Services & Charges Subtotal	-	30,000	30,000	20,000
Division Total	\$ 6,638	\$ 43,000	\$ 43,000	\$ 33,000

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

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies:				
2015 Other Supplies	\$ -	\$ 850	\$ 850	\$ 850
Supplies Subtotal	<u>-</u>	<u>850</u>	<u>850</u>	<u>850</u>
Division Total	\$ -	\$ 850	\$ 850	\$ 850

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

032-8082/89-551

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 14,983	\$ 17,000	\$ 16,991	\$ 18,832
1060 FICA	850	1,199	1,180	1,260
1065 Retirement	1,842	2,791	2,791	2,850
1067 PARS Retirement	46	87	40	50
Personal Services Subtotal	<u>17,721</u>	<u>21,077</u>	<u>21,002</u>	<u>22,992</u>
Supplies				
2001 Office Supplies	69	-	-	-
Supplies Subtotal	<u>69</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
5007 Other Professional Services	39,611	26,401	41,000	45,000
6001 Uniform/Towel Cleaning	1,092	1,099	1,000	1,259
Services & Charges Subtotal	<u>40,703</u>	<u>27,500</u>	<u>42,000</u>	<u>46,259</u>
Division Total	\$ 58,493	\$ 48,577	\$ 63,002	\$ 69,251

City of La Porte, Texas
 Grant Fund - Park Zone Funded Projects
 Detail of Expenditures

032-8080-552

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies				
2090 Machinery/Tools/Equipment	\$ -	\$ -	\$ -	\$ 2,000
Supplies Subtotal	-	-	-	2,000
Services & Charges:				
4018 Park Grounds	-	-	-	71,546
Services & Charges Subtotal	-	-	-	71,546
Capital Outlay				
8002 Building Improvements	-	-	-	75,000
8032 Land Improvements	-	-	-	88,000
Capital Outlay Subtotal	-	-	-	163,000
Division Total	\$ -	\$ -	\$ -	\$ 236,546



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

Beginning Fund Balance 9/30/16		\$ 2,106,153
Plus Estimated 16-17 Revenues		1,137,000
Less Estimated 16-17 Expenditures		2,146,395
Estimated Fund Balance 9/30/17		1,096,758
Plus 17-18 Revenues:		
Sales Tax	1,125,000	
Interest Income	12,000	
Total Revenues		1,137,000
Equals Total Resources		2,233,758
Less 17-18 Expenditures:		
Street Maintenance Projects	1,200,000	
Design Texas Ave/E G Street to Fairmont E. Broadway to TX	170,000	
Construct Sylvan and Jefferson	560,000	
Total Expenditures		1,930,000
Ending Fund Balance 9/30/18		\$ 303,758

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 1,137,000	\$ 1,137,000	
Expenditures	2,146,395	1,930,000	
Revenues over Expenditures	\$ (1,009,395)	\$ (793,000)	

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	<u>\$ 1,123,220</u>	<u>\$ 1,106,250</u>	<u>\$ 1,125,000</u>	<u>\$ 1,125,000</u>
Charges for Services Subtotal		1,123,220	1,106,250	1,125,000	1,125,000
Interest:					
483.01-00	Interest Income	<u>12,723</u>	<u>2,500</u>	<u>12,000</u>	<u>12,000</u>
Interest Subtotal		12,723	2,500	12,000	12,000
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,135,943	\$ 1,108,750	\$ 1,137,000	\$ 1,137,000

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

033-7071-531

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Capital Outlay:				
8029 Paving / Street Repair	\$ 1,032,766	\$ 1,605,313	\$ 2,146,395	\$ 1,930,000
Capital Outlay Subtotal	<u>1,032,766</u>	<u>1,605,313</u>	<u>2,146,395</u>	<u>1,930,000</u>
Division Total	\$ 1,032,766	\$ 1,605,313	\$ 2,146,395	\$ 1,930,000



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

Beginning Fund Balance 9/30/16		\$ 426,647
Plus Estimated 16-17 Revenues		1,130,000
Less Estimated 16-17 Expenditures		1,328,040
Estimated Fund Balance 9/30/17		228,607
Plus 17-18 Revenues:		
Sales Tax	1,125,000	
Interest Income	4,500	
Total Revenues		1,129,500
Equals Total Resources		1,358,107
Less 17-18 Expenditures:		
Fire Prevention	31,931	
Fire Suppression	741,100	
Emergency Medical Services	314,476	
Total Expenditures		1,087,507
Ending Fund Balance 9/30/18		\$ 270,600

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 1,130,000	\$ 1,129,500	
Expenditures	1,328,040	1,087,507	
Revenues over Expenditures	\$ (198,040)	\$ 41,993	

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
403.04-00	1/4 Cent Sales Tax	<u>\$ 1,091,690</u>	<u>\$ 1,106,250</u>	<u>\$ 1,125,000</u>	<u>\$ 1,125,000</u>
Charges for Services Subtotal		1,091,690	1,106,250	1,125,000	1,125,000
Interest:					
483.01-00	Interest Income	<u>4,706</u>	<u>1,500</u>	<u>5,000</u>	<u>4,500</u>
Interest Subtotal		4,706	1,500	5,000	4,500
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,096,396	\$ 1,107,750	\$ 1,130,000	\$ 1,129,500

Emergency Services District Fund
Fiscal Year 2017-18

Emergency Services District - 1/4 Cent Sales Tax

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 102,632	\$ 103,139	\$ 103,615	\$ 106,629	3.38%
<i>Supplies</i>	265,244	101,600	151,250	121,350	19.44%
<i>Services & Charges</i>	670,873	734,893	724,028	737,128	0.30%
<i>Capital Outlay</i>	103,538	363,000	349,147	122,400	-66.28%
Division Total	\$ 1,142,287	\$ 1,302,632	\$ 1,328,040	\$ 1,087,507	-16.51%

Personnel Position Roster

	Approved 2015-16	Approved 2016-17	Approved 2017-18
Training Safety Officer	1.00	1.00	1.00
Total	1.00	1.00	1.00

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

34-5050-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies:				
2001 Office Supplies	\$ 895	\$ -	\$ -	\$ -
2003 Protective Clothing	1,670	2,500	2,500	2,700
Supplies Subtotal	<u>2,565</u>	<u>2,500</u>	<u>2,500</u>	<u>2,700</u>
Services & Charges:				
2090 Machinery/Tools/Equipment	2,070	-	-	-
3020 Training/Seminars	1,878	5,200	5,200	5,200
4020 Motor Pool: Lease Fees	9,876	6,744	6,744	6,031
Services & Charges Subtotal	<u>13,824</u>	<u>11,944</u>	<u>11,944</u>	<u>11,231</u>
Capital Outlay				
8021 Mach/Tools & Equipment	505	-	-	-
8050 Motor Vehicles	-	-	-	18,000
Capital Outlay Subtotal	<u>505</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
Division Total	\$ 16,894	\$ 14,444	\$ 14,444	\$ 31,931

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

034-5051-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 73,848	\$ 74,389	\$ 74,576	\$ 76,993
1035 Longevity	628	648	676	648
1044 Cleaning Allowance	242	241	241	241
1060 FICA	5,571	5,611	5,657	5,824
1065 Retirement	11,885	11,792	12,007	12,465
1080 Insurance - Medical	10,422	10,422	10,422	10,422
1081 Insurance - Life	36	36	36	36
Personal Services Subtotal	102,632	103,139	103,615	106,629
Supplies:				
2003 Protective Clothing	46,653	47,350	38,000	44,750
2007 Chemical	4,482	5,000	3,500	5,000
2009 Medical	5,034	7,400	68,000	7,400
2019 Training Field Supplies	12,800	7,250	7,250	8,250
2090 Machinery/Tools/Equipment	99,815	12,100	12,000	16,600
2091 Office Furniture / Equipment	66,697	-	-	-
Supplies Subtotal	235,481	79,100	128,750	82,000
Services & Charges:				
3020 Training/Seminars	17,372	27,900	22,000	21,700
4002 Machinery/Tools/Equipment	41,011	48,800	45,000	48,800
4003 Radios/Base Stations	1,646	-	-	-
4020 Motor Pool Lease Fees	396,428	431,148	431,148	432,760
5001 Accounting	5,000	5,000	5,000	5,000
5005 Personnel Services	3,168	-	-	-
9997 Request for Special Programs	-	1,165	-	1,211
Services & Charges Subtotal	464,625	514,013	503,148	509,471
Capital Outlay:				
8021 Mach / Tools & Equipment	30,024	75,000	75,000	43,000
Capital Outlay Subtotal	30,024	75,000	75,000	43,000
Division Total	\$ 832,762	\$ 771,252	\$ 810,513	\$ 741,100

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

034-5059-522

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Supplies:				
2003 Protective Clothing	\$ 18,200	\$ 20,000	\$ 20,000	\$ 20,000
2004 Gas and Oil	11	-	-	-
2090 Machinery/Tools/Equipment	8,987	-	-	16,650
Supplies Subtotal	<u>27,198</u>	<u>20,000</u>	<u>20,000</u>	<u>36,650</u>
Services & Charges:				
3020 Training/Seminars	16,174	15,380	15,380	15,380
4002 Machinery/Tools/Equipment	28,820	29,600	29,600	32,600
4020 Motor Pool: Lease Fees	147,430	163,956	163,956	168,446
Services & Charges Subtotal	<u>192,424</u>	<u>208,936</u>	<u>208,936</u>	<u>216,426</u>
Capital Outlay:				
8021 Mach/Tools & Equip	73,009	88,000	74,922	61,400
8050 Motor Vehicles	-	200,000	199,225	-
Capital Outlay Subtotal	<u>73,009</u>	<u>288,000</u>	<u>274,147</u>	<u>61,400</u>
Division Total	\$ 292,631	\$ 516,936	\$ 503,083	\$ 314,476

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

Beginning Fund Balance 9/30/16		\$	1,090,363
Plus Estimated 16-17 Revenues			718,928
Less Estimated 16-17 Expenditures	958,096		
Reserve for Mainstreet	24,042		
Total Expenditures & Commitments			982,138
Estimated Fund Balance 9/30/17			827,153
Plus 17-18 Revenues:			
Occupancy Tax	700,000		
Interest Income	5,500		
Total Revenue			705,500
Equals Total Resources			1,532,653
Less 17-18 Expenditures:			
Hotel / Motel Operations	743,805		
Total Expenditures			743,805
Ending Fund Balance 9/30/18		\$	788,848

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 718,928	\$ 705,500
Expenditures & Commitments	982,138	743,805
Revenues over Expenditures	\$ (263,210)	\$ (38,305)

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

Object	Description	Actual 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 809,601	\$ 650,000	\$ 650,000	\$ 700,000
Charges for Services Subtotal		<u>809,601</u>	<u>650,000</u>	<u>650,000</u>	<u>700,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	5,568	-	26,318	-
410.07-00	Donations	-	-	36,610	-
Miscellaneous Subtotal		<u>5,568</u>	<u>-</u>	<u>62,928</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	5,556	1,500	6,000	5,500
Interest Subtotal		<u>5,556</u>	<u>1,500</u>	<u>6,000</u>	<u>5,500</u>
Total Hotel/Motel Tax Fund Revenues		\$ 820,725	\$ 651,500	\$ 718,928	\$ 705,500

Hotel/Motel Fund
Fiscal Year 2017-18

Hotel / Motel Operations

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 193,884	\$ 156,972	\$ 217,390	\$ 216,650	38.02%
<i>Supplies</i>	20,522	46,500	36,500	68,200	46.67%
<i>Services & Charges</i>	529,833	650,394	704,206	458,955	-29.43%
Division Total	\$ 744,239	\$ 853,866	\$ 958,096	\$ 743,805	-12.89%

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 2015-16	Approved 2016-17	Approved 2017-18
Economic Development Coordinator	0.25	0.25	0.25
Marketing Specialist	0.75	0.75	0.80
Secretary IV	0.25	0.25	-
Rec Center Specialist	-	-	0.25
Total	1.25	1.25	1.30

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

037-6063-565

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 72,319	\$ 83,159	\$ 57,371	\$ 71,800
1020 Overtime	71,264	33,300	107,647	92,000
1035 Longevity	108	147	45	288
1055 Termination Pay (S/V)	950	-	-	-
1060 FICA	10,686	8,757	12,623	12,531
1065 Retirement	25,443	18,560	26,634	26,437
1067 Pars - Retirement	42	-	-	-
1080 Insurance - Medical	13,028	13,028	13,028	13,549
1081 Insurance - Life	44	21	42	45
Personal Services Subtotal	193,884	156,972	217,390	216,650
Supplies:				
2001 Office Supplies	56	250	250	250
2002 Postage	14	50	50	50
2015 Other Supplies	507	1,200	1,200	5,200
2075 Tourism Development	19,945	45,000	35,000	62,700
Supplies Subtotal	20,522	46,500	36,500	68,200
Services & Charges:				
3001 Memberships & Subscriptions	2,080	2,000	1,780	3,690
3020 Training/Seminars	3,426	3,500	1,800	4,750
4055 Computer Software	825	1,400	1,400	2,472
4060 Technology Lease Fees	567	426	426	383
5001 Accounting	5,498	5,800	5,800	5,800
6005 Advertising	48,813	55,000	62,000	101,360
6015 Community Festivals	62,067	90,000	64,500	93,000
6016 Chamber of Commerce	109,251	142,625	125,000	125,000
6030 Heritage Society - Joint Venture	8,148	15,000	15,000	15,000
9997 Request for Special Programs	123,989	277,143	369,000	50,000
9001 Admn Trans to Fund 001	57,500	57,500	57,500	57,500
9015 Admn Trans to Fund 015	107,669	-	-	-
Services & Charges Subtotal	529,833	650,394	704,206	458,955
Division Total	\$ 744,239	\$ 853,866	\$ 958,096	\$ 743,805

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

Beginning Fund Balance 9/30/16		\$ 5,715,659
Plus Estimated 16-17 Revenues		2,272,500
Less Estimated 16-17 Expenditures and Commitments		
Economic Development Operations	620,734	
Debt Payments	685,247	
Capital Projects/Transfers	1,340,200	
Reservation for Debt Service	1,083,817	
Total Expenditures	3,729,998	3,729,998
Estimated Fund Balance 9/30/17		4,258,161
Plus 17-18 Revenues:		
1/2 Cent Sales Tax	2,250,000	
Interest Income	25,000	
Total Revenues	2,275,000	2,275,000
Equals Total Resources		6,533,161
Less 17-18 Expenditures:		
Economic Development Operations	755,314	
Debt Service Transfer *	1,014,012	
Transfer to General CIP Fund:		
Wave Pool Upgrades	410,000	
Northwest Pool Renovations	800,000	
Design for New Recreation Center	500,000	
Main Street Lighting	15,000	
Spencer Highway Fencing/Sidewalks	340,200	
Total Expenditures	3,834,526	3,834,526
Ending Fund Balance 9/30/18		\$ 2,698,635

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 2,272,500	\$ 2,275,000
Expenditures & Commitments	3,729,998	3,834,526
Revenues over Expenditures	\$ (1,457,498)	\$ (1,559,526)

*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 2015-16	Budget 2016-17	Revised 2016-17	Projected 2017-18
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	<u>\$ 2,246,441</u>	<u>\$ 2,212,500</u>	<u>\$ 2,250,000</u>	<u>\$ 2,250,000</u>
Charges for Services Subtotal		2,246,441	2,212,500	2,250,000	2,250,000
Interest:					
483.01-00	Interest Income	<u>21,314</u>	<u>8,500</u>	<u>22,500</u>	<u>25,000</u>
Interest Subtotal		21,314	8,500	22,500	25,000
Total La Porte Development Corp Fund Revenues		\$ 2,267,755	\$ 2,221,000	\$ 2,272,500	\$ 2,275,000

Economic Development Corporation
Fiscal Year 2017-18

Expenditure Summary

	<i>Actual</i> 2015-16	<i>Budget</i> 2016-17	<i>Estimated</i> 2016-17	<i>Adopted</i> 2017-18	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 80,752	\$ 100,182	\$ 59,013	\$ 88,014	-12.15%
<i>Supplies</i>	1,867	2,200	950	1,000	-54.55%
<i>Services & Charges</i>	1,013,895	2,543,799	2,586,218	3,745,512	47.24%
Division Total	\$ 1,096,514	\$ 2,646,181	\$ 2,646,181	\$ 3,834,526	44.91%

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 2015-16	Approved 2016-17	Approved 2017-18
Economic Development Coordinator	0.50	0.75	0.75
Secretary IV	0.25	0.25	0.50
Total	0.75	1.00	1.25

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

038-6030-565

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
Personal Services:				
1010 Regular Earnings	\$ 53,168	\$ 72,689	\$ 39,377	\$ 60,404
1020 Overtime	18	-	-	-
1035 Longevity	186	180	45	180
1055 Termination Pay (S/V)	2,850	-	-	-
1060 FICA	4,165	5,385	2,898	4,621
1065 Retirement	8,960	11,485	6,238	9,749
1080 Insurance - Medical	10,423	10,423	10,423	13,028
1081 Insurance - Life	32	20	32	32
1090 Other Benefits	950	-	-	-
Personal Services Subtotal	80,752	100,182	59,013	88,014
Supplies:				
2001 Office Supplies	118	200	100	200
2002 Postage	113	1,000	250	200
2015 Other Supplies	1,636	1,000	600	600
Supplies Subtotal	1,867	2,200	950	1,000
Services & Charges:				
3001 Memberships & Subscriptions	40,960	43,500	42,500	45,000
3020 Training/Seminars	7,210	4,500	3,000	4,500
5001 Accounting	5,000	5,000	5,000	5,000
5003 Legal	7,671	10,000	4,899	10,000
5007 Other Professional Services	12,742	36,500	6,500	108,500
6002 Printing & Reproduction	361	500	-	13,000
6005 Advertising	41,301	25,000	5,000	5,300
6040 Trade Shows	2,482	8,000	-	5,000
9050 Contingency	-	-	-	250,000
9997 Special Programs	215,500	385,352	493,872	220,000
9004 Adm Transfer to Fund 004	680,668	685,247	685,247	1,014,012
9015 Adm Transfer to Fund 015	-	1,340,200	1,340,200	2,065,200
Services & Charges Subtotal	1,013,895	2,543,799	2,586,218	3,745,512
Division Total	\$ 1,096,514	\$ 2,646,181	\$ 2,646,181	\$ 3,834,526

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

Beginning Fund Balance 9/30/16		\$ 544,563
Plus Estimated 16-17 Revenues		3,848,348
Less Estimated 16-17 Expenditures		2,763,115
Estimated Fund Balance 9/30/17		1,629,796
Plus 17-18 Revenues:		
Property Tax Revenue	3,107,238	
Interest Earnings	450	
Total Revenues		3,107,688
Equals Total Resources		4,737,484
Less Estimated 17-18 Expenditures and Commitments		
Maintenance & Operations	44,540	
City Administration	50,840	
Educational Facilities	857,050	
TIRZ Developer Projects	1,039,000	
Total Expenditures		1,991,430
Ending Fund Balance 9/30/18		\$ 2,746,054

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 3,848,348	\$ 3,107,688
Expenditures & Commitments	2,763,115	1,991,430
Revenues over Expenditures	\$ 1,085,233	\$ 1,116,258

**In May 2007, funds were transferred to the La Porte Redevelopment Authority.*



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

Beginning Fund Balance 9/30/16		\$ 2,970,972
Plus Estimated 16-17 Revenues		
Transfer from General Fund	1,350,000	
Transfer from 4B Fund	1,340,200	
Participation from Other Groups	7,000	
Interest Income	17,500	
Total Revenues		2,714,700
Less Estimated 16-17 Expenditures and Commitments		
Project Costs	5,040,024	
Total Expenditures and Commitments		5,040,024
Estimated Fund Balance 9/30/17		645,648
Plus 17-18 Revenues:		
Transfer from General Fund	1,500,000	
Transfer from EDC Fund	2,065,200	
Interest Income	15,000	
Total Revenues		3,580,200
Equals Total Resources		4,225,848
Less 17-18 Expenditures:		
Project Costs	3,682,302	
Contingency	100,000	
Total Expenditures		3,782,302
Ending Fund Balance 9/30/18		\$ 443,546

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 2,714,700	\$ 3,580,200
Expenditures & Commitments	5,040,024	3,782,302
Revenues over Expenditures	\$ (2,325,324)	\$ (202,102)

The General Capital Improvement Fund is used to fund projects that benefit the City's overall operation. Projects expected to be accomplished are listed on the following pages.

Fund 015: General Fund CIP

Park Replacement

\$66,454

This project will fund the replacement of playground equipment at Seabreeze Park and Little Cedar Park. The total cost for these two replacements is \$120,000 with supplemental funding in Park Zone Fund.

Future Operating Impact: None.

Community Cooperation Program

\$30,000

This project will fund partnerships with neighborhood groups to complete various community/neighborhood improvements. Each project is considered on a first come, first served basis and will be awarded a maximum of \$5,000.

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

Main Street Sidewalk Repairs

\$15,000

This project will fund small sidewalk repair to level dangerous locations along Main Street. Infill sidewalks and repair of ADA ramps are also included in this project.

Future Operating Impact: None.

Cemetery Paving

\$65,000

The interior circulator roadways in the cemetery are in poor condition. Approximately 16,500 square feet of paving would be rehabbed and re-paved with asphalt all of the circulator roads in the cemetery.

Future Operating Impact: None

Basketball Court at Tom Brown Park

\$47,000

This project funds the construction of a basketball court similar to what is at Glen Meadows Park.

Future Operating Impact: Minimal

Fire Training Center Addition

\$80,000

This project fund an addition to the existing building at the Fire Training Facility. This addition is proposed to house the new rescue boats and other equipment that needs to be stored inside and secured.

Future Operating Impact: Minimal

Northwest Pool Improvements

\$105,435

The current buildings (restrooms, storage, pump house, and guard room) are in very poor shape. The building foundation has issues and the walls are starting to crack at the joints and between the cinderblocks. Additionally, replastering the pool and re-decking the concrete are critical items as well. The total project budget is \$905,435 with supplemental funding provided by Fund 038.

Wave Pool Renovation

\$410,000

This project will fund replastering of the pool, replacement of tiles and decking, installation of a shade structure with concrete pads, new umbrellas, and restroom upgrades.

Future operating impact: Minimal

City Hall Carpet

\$118,000

This was originally funded in FY16 and funded complete replacement of all the carpet at City Hall. However, the renovation of City Hall was delayed, which in turn, delayed installation of the carpet.

Future Operating Impact: None

EOC AV Upgrade

\$112,000

This project funds the replacement of the “brain” of the EOC computer systems. The current system is no longer being supported and parts are difficult to find. Staff has had to retro-fit newer pieces of equipment to interface with the old technology (analog). The total cost of the project is \$130,000 with supplemental funding in Fund 032.

Runway, Taxi, Tie Down Rehabilitation Construction

\$7,717

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 City contribution for the project is \$200,000 with supplemental funding in Fund 015 \$7,717. The overall total project budget is \$2,000,000. However, the project is grant funded and the City’s share is 10%. The remainder of the funding is located in Fund 032.

Somerton Construction

\$874,768

This project funds construction for the replacement of water line and street improvement on Somerton from Bandridge to Spencer Highway. The total project budget is \$2.2 million with supplemental funding in Fund 051, Fund 050, and Fund 003.

Future Operating Impact: None.

Feasibility Study for F101

\$50,000

This project will assist in addressing drainage issues on F101.

Future Operating Impact: Minimal

Spencer Highway Beautification Fence

\$340,200

The first half of this project was funded in FY17 for the construction of a beautification fence along Spencer Highway from Farrington to Myrtle Creek.

Future Operating Impact: Maintenance of the fence in future years.

Design Services for Recreation Center Expansion

\$500,000

Since the renovation of the Recreation Center, attendance has increased and the existing facility is not large enough during many of the peak times.

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 9/30/16		\$ 2,094,130
Plus Estimated 16-17 Revenues		2,133,000
Less Estimated 16-17 Expenditures and Commitments		1,720,591
Estimated Fund Balance 9/30/17		2,506,539
Plus 17-18 Revenues:		
Transfer/Loan from General Fund	2,000,000	
Water Front Foot Fees	50,000	
Sewer Front Fees	70,000	
Interest Income	13,000	
Total Revenues		2,133,000
Equals Total Resources		4,639,539
Less 17-18 Expenditures:		
Project Costs	1,995,000	
Contingency	10,000	
Total Expenses		2,005,000
Ending Fund Balance 9/30/18		\$ 2,634,539

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 2,133,000	\$ 2,133,000
Expenditures & Commitments	1,720,591	2,005,000
Revenues over Expenditures	\$ 412,409	\$ 128,000

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

Somerton Construction

\$500,000

This project funds construction for the replacement of water line and street improvement on Somerton from Bandridge to Spencer Highway. The total project budget is \$2.2 million with supplemental funding in Fund 051, Fund 050, and Fund 015.

Future Operating Impact: None.

Construct N. 6th/Main to Tyler and Main St Drainage

\$40,000

Currently, the drainage structures serving this area are approximately 60 years old. This project will fund construction of drainage improvements in these two areas. The total construction budget is \$990,000 with supplemental funding in Fund 050.

Future Operating Impact: None.

Hillridge Pump Station Construction Phase 1

\$535,000

The Hillridge Pump Station is over 50 years old and in need to repair. The first phase of replacement is scheduled this year.

Future Operating Impact: None.

Aerial Crossings

\$25,000

This will be the first year of a multi-year project to address maintenance of exposed water and wastewater pipes that cross drainage channels. Both In-house and contract forces to be utilized.

Future Operating Impact: None.

Thickener Pump

\$35,000

This project replaces an aging pump utilized to move thickened sludge in the Wastewater Treatment Plant. Current version is obsolete and repair parts are difficult to locate.

Future Operating Impact: Decreased maintenance costs and improved efficiency.

Plant Water Pump

\$30,000

This project replaces a 20 year-old pump utilized to supply the in-plant water system in the Wastewater Treatment Plant.

Future Operating Impact: None

Choate Road Force Main Alignment

\$35,000

This project will fund the relocation of the force main as part of the County project to improve Choate Road.

Future Operating Impact: None

Update Water Master Plan

\$105,000

The 2009 Water Master Plan will be updated to evaluate improvements made in the system since 2010 and identify future improvements. The scope of the Master Plan will also be expanded to include

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

\$50,000

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

\$30,000

This project funds the replacement of commercial water meters.

Future Operating Impact: Maintains revenue collection

S. Broadway Sanitary Sewer Replacement

\$240,000

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.

Future Operating Impact: None.

Water Meter Replacement

\$250,000

This funds the annual program to continue replacing residential water meters.

Future Operating Impact: Reduces maintenance on old, broken water meters.

Contingency

\$10,000

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**

Beginning Fund Balance 9/30/16		\$	367,655
Plus Estimated 16-17 Revenues			62,150
Less Estimated 16-17 Expenditures			105,290
Airport CIP			80,000
Equals Estimated Working Capital 9/30/17			244,515
Plus 17-18 Revenues:			
Charges for Services	61,800		
Interest Income	2,150		
Total Revenues			63,950
Equals Total Resources			308,465
Less 17-18 Expenditures:			
Airport Operations	86,089		
Airport CIP	222,283		
Total Expenses			308,372
Equals Estimated Working Capital 9/30/18		\$	93

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 62,150	\$ 63,950
Expenses & Commitments	185,290	308,372
Revenues over Expenses	\$ (123,140)	\$ (244,422)

Targeted working capital - 60 to 90 days

Estimated working capital - (9) days

Goal: \$77,963

1 Day = \$866

Fund 010: Airport Fund

Runway, Taxi, Tie Down Rehabilitation Construction

\$192,283

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 City contribution for the project is \$200,000 with supplemental funding in Fund 015 \$7,717. The overall total project budget is \$2,000,000. However, the project is grant funded and the City's share is 10%. The remainder of the funding is located in Fund 032 and Fund 015.

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.

Construct Drainage Improvements

\$30,000

This project will fund future drainage improvements, as identified by the drainage study.

Future Operating Impact: None.

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

Beginning Fund Balance 9/30/16	\$	443,958
Plus Estimated 16-17 Revenues		302,500
Less Estimated 16-17 Expenditures and Commitments		339,409
Estimated Fund Balance 9/30/17		407,049
Plus 17-18 Revenues:		
Transfer from Utility Fund		300,000
Interest Income		2,500
		302,500
Equals Total Resources		709,549
Less 17-18 Expenditures:		
Project Costs		350,000
		350,000
Ending Fund Balance 9/30/18	\$	359,549

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 302,500	\$ 302,500
Expenditures & Commitments	339,409	350,000
Revenues over Expenditures	\$ (36,909)	\$ (47,500)

The Sewer Rehabilitation Capital Improvement Fund is used to fund projects that specifically relate to the Sewage Collection System. Past Projects include emphasis on inflow and infiltration into the collection system.

Fund 018: 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 9/30/16		\$ 809,456
Plus Estimated 16-17 Revenues		280,500
Less Estimated 16-17 Expenditures and Commitments		572,596
Estimated Fund Balance 9/30/17		517,360
Plus 17-18 Revenues:		
Drainage Fees	275,500	
Interest Income	5,000	
Total Revenues		280,500
Equals Total Resources		797,860
Less 17-18 Expenditures:		
Drainage Improvements	105,000	
Total Expenditures		105,000
Ending Fund Balance 9/30/18		\$ 692,860

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 280,500	\$ 280,500
Expenditures & Commitments	572,596	105,000
Revenues over Expenditures	\$ (292,096)	\$ 175,500

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 Materials (in-house)

\$60,000

This project funds the purchase of materials for in-house drainage work.

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
Street Maintenance Fund (033) Summary**

Beginning Fund Balance 9/30/16		\$ 2,106,153
Plus Estimated 16-17 Revenues		1,137,000
Less Estimated 16-17 Expenditures		2,146,395
Estimated Fund Balance 9/30/17		1,096,758
Plus 17-18 Revenues:		
Sales Tax	1,125,000	
Interest Income	12,000	
Total Revenues		1,137,000
Equals Total Resources		2,233,758
Less 17-18 Expenditures:		
Street Maintenance Projects	1,200,000	
Design Texas Ave/E G Street to Fairmont E. Broadway to TX	170,000	
Construct Sylvan and Jefferson	560,000	
Total Expenditures		1,930,000
Ending Fund Balance 9/30/18		\$ 303,758

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 1,137,000	\$ 1,137,000	
Expenditures	2,146,395	1,930,000	
Revenues over Expenditures	\$ (1,009,395)	\$ (793,000)	

Fund 033: Street CIP Fund

Handicap Ramp and Sidewalk Replacement

\$200,000

This project will fund the replacement of sidewalks and installation of handicap ramps throughout the City.

Future Operating Impact: Minimal

Asphalt Street Surfacing

\$680,000

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.

Design Texas Ave/E G St to Fairmont

\$170,000

Texas Avenue is in poor shape. This project provides funding for design services for reconstruction.

Future Operating Impact: None

Construct Sylvan and Jefferson

\$560,000

This project funds street and drainage improvements for Jefferson Street east of Park Drive and Sylvan Street from Park Drive to Bayshore Drive.

Future Operating Impact: None

Streets / Drainage Contingency

\$30,000

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
2006 Certificates of Obligation Bond Fund (47) Summary**

Beginning Fund Balance 9/30/16		\$ 563,592
Plus Estimated 16-17 Revenues		
Interest Income	-	
Total Revenues	-	-
Less Estimated 16-17 Expenditures and Commitments		
Projects	-	
Total Expenditures & Commitments	-	-
Estimated Fund Balance 9/30/17		563,592
Plus 17-18 Revenues:		
Interest Income	-	
	-	-
Equals Total Resources		563,592
Less Estimated 17-18 Expenditures and Commitments		
Transfer to Debt Service	563,592	
	563,592	
Total Expenditures		563,592
Ending Fund Balance 9/30/17		\$ -

	Estimated 2016-17	Projected 2017-18
Revenues	\$ -	\$ -
Expenditures & Commitments	-	563,592
Revenues over Expenditures	\$ -	\$ (563,592)

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

Beginning Fund Balance 9/30/16		\$ 1,170,683
Plus Estimated 16-17 Revenues		
Interest Income	4,300	
Total Revenues	4,300	4,300
Less Estimated 16-17 Expenditures		
Drainage Improvements	9,137	
Total Expenditures & Commitments	9,137	9,137
Estimated Fund Balance 9/30/17		1,165,846
Plus 17-18 Revenues:		
Interest Income	-	
	-	-
Equals Total Resources		1,165,846
Less Estimated 17-18 Expenditures and Commitments		
Construct N. 6th/Main to Tyler and Main Street Drainage	950,000	
Somerton Construction	215,846	
Total Expenditures	1,165,846	1,165,846
Ending Fund Balance 9/30/18		\$ -

	Estimated 2016-17	Projected 2017-18
Revenues	\$ 4,300	\$ -
Expenditures & Commitments	9,137	1,165,846
Revenues over Expenditures	\$ (4,837)	\$ (1,165,846)

2010 Certificates of Obligation Bonds issued for Drainage Improvements.

Fund 050: Drainage Bond Fund

Construct N. 6th/Main to Tyler and Main St Drainage

\$950,000

Currently, the drainage structures serving this area are approximately 60 years old. This project will fund construction of drainage improvements in these two areas. The total construction budget is \$990,000 with supplemental funding in Fund 003.

Future Operating Impact: None.

Somerton Improvements

\$215,846

This project funds design services for the future replacement of water line and street improvement on Somerton from Bandridge to Spencer Highway. The total project budget is \$2.2 million with supplemental funding in Fund 015, Fund 050, and Fund 003.

Future Operating Impact: None.

City of La Porte
2015 Certificates of Obligation Bond Fund (51) Summary

Beginning Fund Balance 9/30/16		\$ 5,947,010
Plus Estimated 16-17 Revenues		
Bond Proceeds	20,000	
Total Revenues	20,000	20,000
Less Estimated 16-17 Expenditures and Commitments		
Projects	5,357,624	
Total Expenditures & Commitments	5,357,624	5,357,624
Estimated Fund Balance 9/30/17		609,386
Plus 17-18 Revenues:		
Interest Income	-	
	-	-
Equals Total Resources		609,386
Less Estimated 17-18 Expenditures and Commitments		
Somerton Construction	609,386	
Total Expenditures	609,386	609,386
Ending Fund Balance 9/30/17		\$ -

	Estimated 2016-17	Projected 2017-18
Revenues	\$ -	\$ -
Expenditures & Commitments	5,357,624	609,386
Revenues over Expenditures	\$ (5,357,624)	\$ (609,386)

Fund 051: Infrastructure Bond Fund

Somerton Improvements

\$609,386

This project funds design services for the future replacement of water line and street improvement on Somerton from Bandridge to Spencer Highway.

Future Operating Impact: None.

**City of La Porte
TWDB Loan Fund (52) Summary**

Beginning Fund Balance 9/30/16		\$ -
Plus Estimated 16-17 Revenues		
Loan Proceeds	10,380,345	
Total Revenues	10,380,345	10,380,345
Less Estimated 16-17 Expenditures and Commitments		
Projects	-	
Total Expenditures & Commitments	-	-
Estimated Fund Balance 9/30/17		10,380,345
Plus 17-18 Revenues:		
Interest Income	-	
	-	-
Equals Total Resources		10,380,345
Less Estimated 17-18 Expenditures and Commitments		
Design	500,000	
Total Expenditures	500,000	500,000
Ending Fund Balance 9/30/17		\$ 9,880,345

	Estimated 2016-17	Projected 2017-18
Revenues	\$ -	\$ -
Expenditures & Commitments	-	500,000
Revenues over Expenditures	\$ -	\$ (500,000)



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

Beginning Fund Balance 9/30/16		\$ 3,540,877
Plus Estimated 16-17 Revenues		4,191,295
Less Estimated 16-17 Expenditures		3,913,706
Estimated Fund Balance 9/30/17		3,818,466
Plus 17-18 Revenues:		
General Property Taxes - Current	3,200,000	
General Property Taxes - Delinquent	40,000	
Transfer from Section 4B	1,014,012	
Transfer from 2006 CO Bonds	563,592	
Interest Income	8,000	
Total Revenues	4,825,604	4,825,604
Equals Total Resources		8,644,070
Less 17-18 Expenditures:		
2006 General Obligation Bonds	71,435	
2010 General Obligation Refunding Bonds	498,113	
2010 Certificates of Obligation	549,769	
2012 GO Refunding Bonds	714,700	
2014 GO Refunding Bonds	1,097,725	
2015 Certificates of Obligation	543,913	
2016 General Obligation Refunding Bonds	437,450	
2017 Certificates of Obligation (TWDB LOAN)	613,819	
Total Expenditures	4,526,924	4,526,924
Ending Fund Balance 9/30/18		\$ 4,117,146

	Estimated 2016-17	Projected 2017-18	
Revenues	\$ 4,191,295	\$ 4,825,604	
Expenditures	3,913,706	4,526,924	
Revenues over Expenditures	\$ 277,589	\$ 298,680	



Long Range Service Plan
For the
General Debt Service Fund

Prepared July 24, 2017

City of La Porte, Texas

Corby Alexander
City Manager

Michael Dolby
Director of Finance

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 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		3,190,832,554
Times debt limit factor (\$2.50 per \$100)		<u>.025</u>
Equals debt limit		79,770,814
Less amount applicable to debt limit	21,090,000	
Plus funds accumulated for servicing of debt	<u>3,818,466</u>	
Equals remaining legal debt margin		62,499,280

This means the City could issue up to \$62,499,280 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

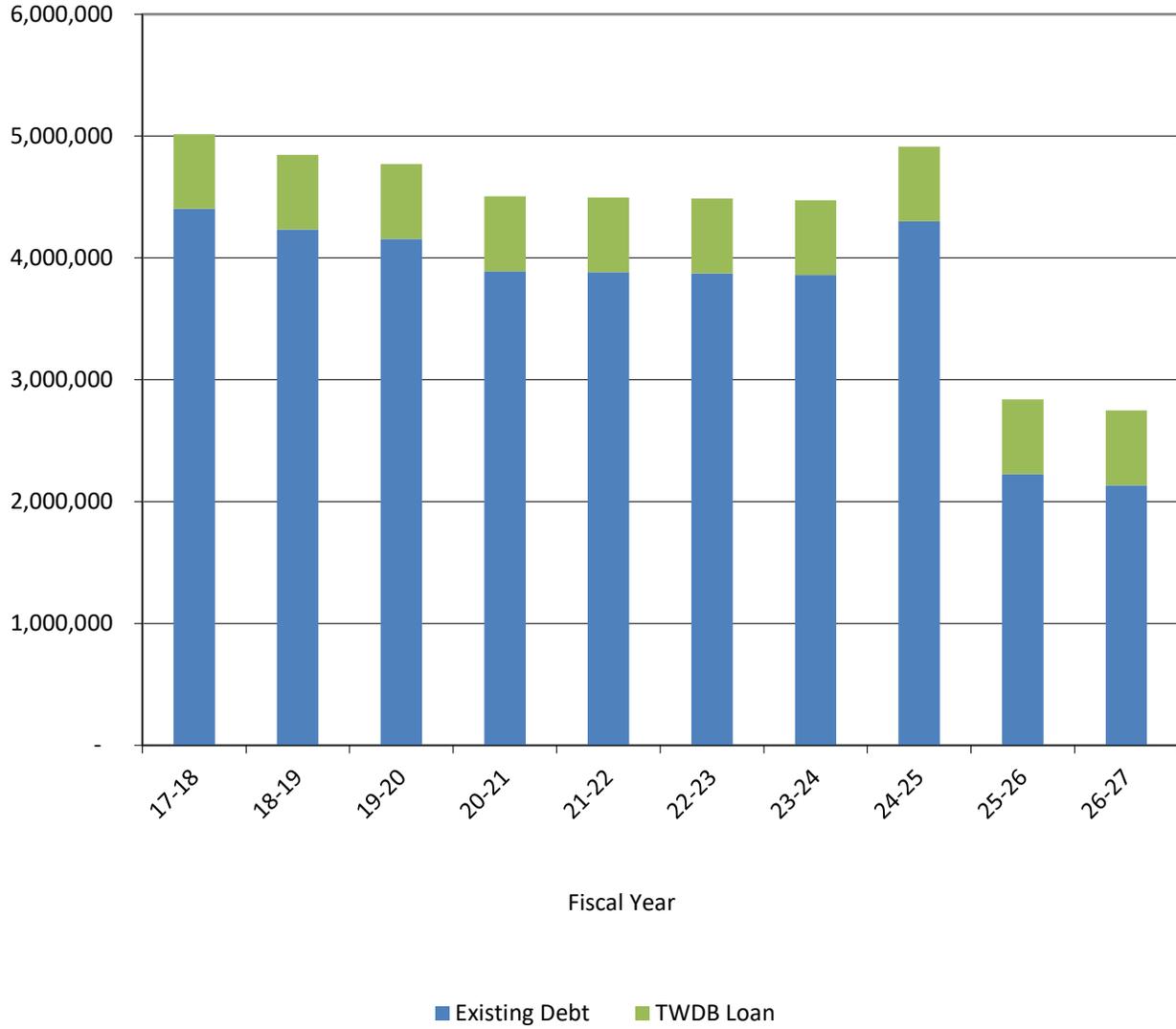
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2017	21,090,000	35,148	600.03

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

	Estimated 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Beginning Working Capital	\$ 3,540,877	\$ 3,818,466	\$ 4,117,146	\$ 4,459,148	\$ 4,928,878	\$ 5,407,137	\$ 5,961,809	\$ 6,589,999	\$ 7,298,757
Plus Revenues:									
Property Taxes - Current	3,200,000	3,200,000	3,264,000	3,329,280	3,395,866	3,463,783	3,533,059	3,603,720	3,675,794
Property Taxes - Delinquent	46,000	40,000	32,500	32,500	32,500	32,500	32,500	32,500	32,501
Transfer from Utility Fund	252,048	-	737,762	751,842	662,356	655,367	644,825	636,879	826,446
Transfer from Section 4B	685,247	1,014,012	1,033,362	1,004,822	773,470	778,752	785,255	788,000	776,739
Transfer from 2006 CO Bond Fun	-	563,592	-	-	-	-	-	-	-
Interest Income	8,000	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509
Total Revenues	4,191,295	4,825,604	5,075,824	5,126,849	4,872,807	4,939,232	5,004,691	5,070,377	5,320,990
Less Outstanding Issues:									
2005 CO Bonds	91,856	-	-	-	-	-	-	-	-
2005 GO Bonds	408,250	-	-	-	-	-	-	-	-
2006 CO Bonds	322,875	-	-	-	-	-	-	-	-
2006 GO Bonds	74,305	71,435	-	-	-	-	-	-	-
2010 CO Bonds	548,369	549,769	548,669	546,969	549,569	547,331	545,088	546,591	546,700
2010 GO Refunding Bonds	518,138	498,113	476,531	331,500	-	-	-	-	-
2012 GO Refunding Bonds	340,100	714,700	987,650	978,875	1,542,300	1,531,350	1,529,350	1,516,300	1,507,275
2014 GO Refunding Bonds	631,400	1,097,725	1,470,700	1,545,875	1,046,300	1,053,175	1,044,225	1,046,925	559,625
2015 CO Bonds	544,263	543,913	543,263	547,238	545,838	544,138	547,063	544,613	546,788
2016 GO Refunding Bonds	434,150	437,450	94,050	94,050	94,050	94,050	94,050	94,050	542,225
2017 TWDB Loan	-	613,819	612,959	612,613	616,491	614,516	616,725	613,140	613,799
Total Outstanding Issues	3,913,706	4,526,924	4,733,822	4,657,120	4,394,548	4,384,560	4,376,501	4,361,619	4,316,412
Total Outstanding	\$ 3,913,706	\$ 4,526,924	\$ 4,733,822	\$ 4,657,120	\$ 4,394,548	\$ 4,384,560	\$ 4,376,501	\$ 4,361,619	\$ 4,316,412
Ending Working Capital	\$ 3,818,466	\$ 4,117,146	\$ 4,459,148	\$ 4,928,878	\$ 5,407,137	\$ 5,961,809	\$ 6,589,999	\$ 7,298,757	\$ 8,303,335
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	356	332	344	386	449	496	550	611	702

General Debt Service - Annual Payments



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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2018	<u>70,000.00</u>	4.100	<u>1,435.00</u>	<u>71,435.00</u>
Total	70,000.00		1,435.00	71,435.00

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2018	395,000.00	4.000	154,768.76	549,768.76
2019	410,000.00	4.000	138,668.76	548,668.76
2020	425,000.00	4.000	121,968.76	546,968.76
2021	445,000.00	4.000	104,568.76	549,568.76
2022	460,000.00	3.625	87,331.26	547,331.26
2023	475,000.00	3.750	70,087.51	545,087.51
2024	495,000.00	3.875	51,590.63	546,590.63
2025	515,000.00	4.000	31,700.00	546,700.00
2026	<u>535,000.00</u>	4.000	<u>10,700.00</u>	<u>545,700.00</u>
Total	4,155,000.00		771,384.44	4,926,384.44

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
2018	460,000.00	3.500	38,112.50	498,112.50
2019	455,000.00	3.750	21,531.25	476,531.25
2020	<u>325,000.00</u>	4.000	<u>6,500.00</u>	<u>331,500.00</u>
Total	1,240,000.00		66,143.75	1,306,143.75

Used to refund a portion of the following issues:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2018	460,000.00	2.000	254,700.00	714,700.00
2019	745,000.00	2.000	242,650.00	987,650.00
2020	755,000.00	3.000	223,875.00	978,875.00
2021	1,350,000.00	3.000	192,300.00	1,542,300.00
2022	1,380,000.00	3.000	151,350.00	1,531,350.00
2023	1,420,000.00	3.000	109,350.00	1,529,350.00
2024	1,450,000.00	3.000	66,300.00	1,516,300.00
2025	<u>1,485,000.00</u>	3.000	<u>22,275.00</u>	<u>1,507,275.00</u>
Total	9,045,000.00		1,262,800.00	10,307,800.00

Used to refund a portion of the following issues:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2018	865,000.00	2.000	232,725.00	1,097,725.00
2019	1,270,000.00	2.000	200,700.00	1,470,700.00
2020	1,385,000.00	3.000	160,875.00	1,545,875.00
2021	920,000.00	3.000	126,300.00	1,046,300.00
2022	955,000.00	3.000	98,175.00	1,053,175.00
2023	975,000.00	3.000	69,225.00	1,044,225.00
2024	1,010,000.00	3.000	36,925.00	1,046,925.00
2025	<u>550,000.00</u>	3.000	<u>9,625.00</u>	<u>559,625.00</u>
Total	7,930,000.00		934,550.00	8,864,550.00

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
Certificate of Obligation Bonds, Series 2015

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	<u>700,000.00</u>	4.000	<u>10,500.00</u>	<u>710,500.00</u>
Total	7,055,000.00		1,523,853.00	8,578,853.00

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
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	2,805,000.00		913,975.00	3,718,975.00

Used to refund a portion of the following issues:

2007 Certificates of Obligation Bonds

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)**

369

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
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
2016	2015	2,692,041,032	978,850,207	-	629,133,265	3,041,758,024	0.710000	3,041,758,024	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

	2007	2008	2009	2010
City of La Porte by fund:				
General	0.61200	0.61900	0.61900	0.61900
Debt service	0.09800	0.09100	0.09100	0.09100
Total Direct Rates	0.71000	0.71000	0.71000	0.71000
Harris County Flood Control District	0.03106	0.03086	0.02922	0.02923
Harris County	0.39239	0.39823	0.39224	0.38805
Port of Houston Authority	0.01437	0.01773	0.01636	0.02054
Harris County Board of Education	0.00585	0.00584	0.00605	0.00658
Hospital District	0.19216	0.19216	0.19216	0.19216
La Porte I.S.D.	1.30500	1.32500	1.32500	1.32500
San Jacinto Jr. College District	0.14537	0.16341	0.17080	0.17628
Total Direct and Overlapping Rates	2.79620	2.84323	2.84183	2.84784

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

	2011	2012	2013	2014	2015	2016
City of La Porte by fund:						
General	0.60500	0.60500	0.64000	0.61400	0.60500	0.60500
Debt service	0.10500	0.10500	0.07000	0.09600	0.10500	0.10500
Total Direct Rates	0.71000	0.71000	0.71000	0.71000	0.71000	0.71000
Harris County Flood Control District	0.02809	0.02809	0.02827	0.02736	0.02733	0.02829
Harris County	0.39117	0.40021	0.41455	0.41731	0.41923	0.41656
Port of Houston Authority	0.01856	0.01952	0.01716	0.01531	0.01342	0.01334
Harris County Board of Education	0.00658	0.00662	0.00636	0.00600	0.00540	0.00520
Hospital District	0.19216	0.18216	0.17000	0.17000	0.17000	0.17179
La Porte I.S.D.	1.35500	1.33000	1.33000	1.33000	1.45000	1.42000
San Jacinto Jr. College District	0.18560	0.18560	0.18560	0.18560	0.17578	0.18238
Total Direct and Overlapping Rates	2.88716	2.86220	2.86194	2.86158	2.97116	2.94756

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

CITY OF LA PORTE, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND 9 YEARS AGO

Property Tax Payer	2016			Property Tax Payer	2007		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value		Taxable Assessed Value	Rank	% of Taxable Assessed Value
Dnow LP	\$ 79,380,774	1	2.61%	Conoco Phillips, Inc.	\$ 59,463,141	1	3.32%
Granite Underwood Dist. Ctr. L.P.	58,090,615	2	1.91%	Oxy Vinyls L.L.	50,504,679	2	2.82%
Equistar Chemicals LP	53,969,774	3	1.77%	Equistar Chemical L.P.	49,862,115	3	2.78%
Exxon Mobil Corp	50,420,852	4	1.66%	Dow Chemicals	46,021,233	4	2.57%
Underwood Distribution Ctr. L.P.	41,446,855	5	1.36%	PPG Industries	42,972,161	5	2.40%
Oxy Vinyls LP	40,697,859	6	1.34%	BP Solvay	38,054,910	6	2.12%
Ineos USA L.L.C.	38,986,180	7	1.28%	Centerpoint Energy	26,486,387	7	1.48%
Dow Chemical	33,347,519	8	1.10%	Attofin Petrochemicals	20,438,783	8	1.14%
Conoco Phillips Co	32,679,539	9	1.07%	Noltex	19,568,831	9	1.09%
Halliburton Energy	<u>28,260,074</u>	10	0.93%	Sulzer Hickham	<u>19,042,493</u>	10	1.06%
Subtotal	457,280,041		<u>15.03%</u>		372,414,733		<u>20.78%</u>
Other Taxpayers	<u>2,584,477,983</u>		<u>84.97%</u>		<u>1,419,763,963</u>		<u>79.22%</u>
Total	<u>\$ 3,041,758,024</u>		<u>100.00%</u>		<u>\$ 1,792,178,696</u>		<u>100.00%</u>

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
2007	\$ 12,703,850	\$ 12,418,873	97.8%	\$ 274,607	\$ 12,693,480	99.9%
2008	13,857,467	13,476,872	97.3%	401,154	12,878,026	100.1%
2009	15,654,937	15,377,149	98.2%	336,856	15,714,005	100.4%
2010	16,542,483	16,309,818	98.6%	205,145	16,514,963	99.8%
2011	15,871,498	15,599,930	98.3%	262,172	15,862,102	99.9%
2012	16,080,911	15,860,664	98.6%	233,915	16,094,579	100.1%
2013	16,621,361	16,518,207	99.4%	178,155	16,696,362	100.5%
2014	18,267,201	18,090,456	99.0%	214,802	18,305,258	100.2%
2015	19,514,402	19,304,486	98.9%	16,479	19,320,965	99.0%
2016	21,596,463	21,299,848	98.6%	-	21,299,848	98.6%

CITY OF LA PORTE, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

**LAST TEN FISCAL YEARS
(Dollars in thousands, except per capita)**

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Obligation Bonds	Limited Tax Bonds	Revenue Bonds	Other * Obligations			
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
2016	22,815	12,335	-	-	320	35,470	N/A	991

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements. See Demographic and Economic Statistics for personal income and population data.

* - Includes premium on bonds.

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⁾
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
2016	2015	22,815	12,335	3,541	31,609	1.0%	N/A	899

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⁾
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%
2016	35,148	N/A	N/A	33	7,753	5.8%

Data sources:

- (1) Estimated population provided by US Census Bureau
- (2) Personal income and per capita personal income is currently unavailable
- (3) Median age data prior to 2010 is not available, median age provided by 2010 Census
- (4) School enrollment provided by La Porte Independent School District
- (5) Unemployment rates provided from the Bureau of Labor Statistics

CITY OF LA PORTE, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

2016			2007		
Employer	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
JV Industrial Companies Ltd	1,612	7.34%	La Porte I.S.D.	1,000	5.29%
Mobley Industrial Services Inc La	1,400	6.37%	E.I. DuPont De Nemours \$ Co.	580	3.07%
Porte ISD	1,040	4.74%	City of La Porte	368	1.95%
City of La Porte	384	1.75%	Fumanite Worldwide	334	1.77%
Sulzer Turbo Svcs Houston Inc CCC	330	1.50%	A&L Industrial Services Inc	300	1.59%
Group Inc	300	1.37%	CCC Group, Inc	300	1.59%
Highway Transport Chemical LLC	294	1.34%	Aker Kvaerner Industrial Constructors, Inc	250	1.32%
Airgas Inc	281	1.28%	James H. Jackson Industries Inc	250	1.32%
Pfeiffer Holdings LLC	271	1.23%	Occidental Chemical Corp.	175	0.92%
Total Ptrchemicals Ref USA Inc	265	1.21%	Intercontinental Terminal Co.	160	0.85%
Total	6,177	28.13%	Total	3,717	19.67%

Source: Centerpoint Energy

Note: This list includes companies within the City limits of La Porte and within the industrial districts.

CITY OF LA PORTE, TEXAS

FULL-TIME EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General government	80	79	78	79	90	90	88	88	89	89
Public safety	147	142	143	144	144	151	152	154	154	154
Public works	32	32	32	32	32	32	30	30	30	30
Health and sanitation	21	22	22	22	24	24	23	23	23	22
Culture and recreation	44	45	45	46	46	46	42	42	42	44
Water services	25	25	25	25	25	25	25	24	25	25
Sewer services	20	20	20	20	20	20	20	20	20	20
Golf course	12	12	12	12	-	-	-	-	-	-
Sylvan Beach Convention Center	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>						
Total	<u>385</u>	<u>381</u>	<u>381</u>	<u>380</u>	<u>381</u>	<u>388</u>	<u>380</u>	<u>381</u>	<u>383</u>	<u>384</u>

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			
	2007	2008	2009	2010
Police				
Physical arrests	2,489	2,642	2,737	2,538
Tickets processed	9,652	15,352	16,098	16,603
Fire				
Number of calls answered	1,603	1,799	1,409	1,559
Inspections	600	320	600	690
Highways and streets				
Street resurfacing (linear feet)	22,100	19,887	23,559	38,365
Potholes repaired	1,260	996	1,012	1,236
Sanitation				
Cubic yards of garbage collected	29,279	29,282	29,894	29,642
Cubic yards of trash collected	52,250	48,136	78,900	43,368
Culture and recreation				
Fitness center admissions	62,828	62,245	53,401	78,118
Water				
Number of water meters	11,743	11,913	11,968	12,015
Average daily consumption (millions of gallons)	3.8	4.0	4.0	3.9
Water main breaks	467	455	498	417
Wastewater				
Average daily sewage treatment (thousands of gallons)	3.9	3.2	2.8	3.7
Golf course				
Number of paid rounds played	32,433	35,839	36,009	31,271

Source: Various City departments

Notes: N/A - Data not available

	Fiscal Year					
	2011	2012	2013	2014	2015	2016
Police						
Physical arrests	2,354	2,311	2,205	2,032	2,152	2,399
Tickets processed	14,619	13,221	13,861	14,151	14,316	13,231
Fire						
Number of calls answered	1,483	1,195	1,219	1,262	1,378	1,356
Inspections	725	812	950	1,020	383	1,025
Highways and streets						
Street resurfacing (linear feet)	60,472	69,580	13,520	11,183	11,172	22,172
Potholes repaired	465	1,173	271	165	342	236
Sanitation						
Cubic yards of garbage collected	27,961	42,589	30,625	54,812	50,945	26,458
Cubic yards of trash collected	45,778	54,641	32,137	40,701	31,518	40,569
Culture and recreation						
Fitness center admissions	64,989	64,279	64,587	90,765	67,794	102,778
Water						
Number of water meters	12,061	12,129	12,234	12,321	12,431	12,523
Average daily consumption (millions of gallons)	4.6	4.3	4.0	3.8	3.9	3.8
Water main breaks	666	311	379	411	200	217
Wastewater						
Average daily sewage treatment (thousands of gallons)	2.8	3.3	2.7	2.6	3.8	3.8
Golf course						
Number of paid rounds played	34,848	34,038	32,257	32,741	29,965	26,794

Source: Various City departments

Notes: N/A - Data not available

CITY OF LA PORTE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public safety										
Police station	1	1	1	1	1	1	1	1	1	1
Police officers	74	74	74	75	75	74	74	74	76	75
Reserve officers	6	2	1	2	2	2	6	2	3	3
Fire stations	4	4	4	4	4	4	4	4	4	4
Sanitation										
Collection trucks	14	14	14	14	14	12	12	12	14	17
Highways and streets										
Streets (miles)	211	295	126	126	126	125	297	297	272	272.5
Streetlights	1,804	2,400	2,387	2,387	2,415	2,415	2,415	2,415	2,415	2,415
Traffic signals	3	3	7	5	5	6	6	6	7	7
Culture and recreation										
Parks acreage	347	347	356	356	356	188	188	188	188	188
Parks acreage	22	22	21	21	21	22	22	22	22	22
Swimming pools	6	6	6	5	5	5	5	5	5	5
Recreation centers	1	1	1	4	4	3	3	2	2	2
Senior center	1	1	1	1	1	1	1	1	1	1
Water and sewer										
Water mains (miles)	176	178	180	180	181	182	183	184	185	187
Fire hydrants Sanitary	1,076	1,161	1,168	1,179	1,186	1,199	1,226	1,256	1,265	1,276
sewers (miles) Storm	189	189	191	191	192	192	192	192	193	194
sewers (miles)	92	92	92	95	97	60	112	112	115	115

Source: City departments

City of La Porte, Texas

FINANCIAL MANAGEMENT POLICIES



Table of Contents

1. Operating Budget Policies
 - Balanced budget
 - Cost Recovery
 - Borrowing for operating expenditures (expenses)
 - Performance evaluation
 - Budgetary controls
 - Basis of Budgeting
 - Self-supporting enterprises
 - Service planning
 - Contingencies
 - GFOA Distinguished Budget Presentation Award
2. Revenue Policies
 - Revenue structure
 - One-time Revenues
 - Revenue collection
 - Sources of services financing
 - Tax base capacity
 - User fees
 - Cost of service
 - Policy and market considerations
 - Bi-annual review
 - Non-resident charges
 - Water and sewer rates
 - Internal service fees
 - Donated revenues
 - Administrative transfers
3. Fund Balance/Reserve Policies
 - General Fund
 - Other operating funds
 - Debt service fund
4. Debt Policies
 - General obligation bonds or certificates of obligations
 - Revenue supported bonds
 - Debt management
 - Bond term
 - Debt limits
 - Structure
 - Refundings
5. Capital Budget Policies
 - Capital improvement program
 - Operated budget impacts
 - Repair and replacement
 - Financing
6. Accounting Policies
 - Accounting standards
 - Internal control
 - Annual audit
 - External reporting
 - GFOA Certificate of Achievement Award
7. Investment Policies

The City of La Porte Financial Management Policies provides a basic framework for the overall fiscal management of the City. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs.

The Financial Management Policies reflect long-standing principles and practices, which have enabled the City to maintain its financial stability. It is intended that the policies be reviewed annually so that the guidelines represent a realistic, current framework for public policy decisions. Policy statements are included for the following areas:

- Operating Budget Policies
- Revenue Policies
- Fund Balance / Reserve Policies
- Debt Policies
- Capital Budget Policies
- Accounting Policies
- Investment Policies

In addition to the policies listed above, the City has or is implementing the following Recommended Practices established by the Government Finance Officers Association.

FINANCIAL MANAGEMENT POLICIES

1. OPERATING BUDGET POLICIES

The objectives of the operating budget policies are to maintain adequate service levels at reasonable costs by following sound financial management practices.

Balanced budget

The city shall annually adopt a balanced budget where revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designate reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or “one-time only” General Fund expenditures.

Cost Recovery

Government Budgets are under constant pressure to stay within limits. This forces local government to seek ways to lower costs associated with delivering services. The City of La Porte is very proactive in its drive to identify methods for reducing and/or recovering costs. The City staff performs internal reviews of operations to define those services or products in which an element of cost recovery can be implemented, and at what level: full cost recovery, partial cost recovery or no cost recovery. The City has defined four major elements of cost recovery, which include reducing costs, increasing returns, researching alternative service providers and seeking alternative funding sources.

When evaluating a reduction in costs, the City will consider downsizing (staff reduction), operating efficiencies, outsourcing and in-kind services as possible alternatives.

When implementing cost recovery by way of increasing returns, the City will focus on user fees, fee increases, increasing markets, new products and advertising.

Alternative service providers include, but are not limited to, privatization, nonprofit spin-offs and volunteers.

Alternative funding sources include foundations, grants, dedicated taxes (hotel/motel tax), corporate underwriting and sponsorships

Annually, as part of the budget/planning process, each department will report their achievements in the area of cost recovery to management and to the City Council.

Borrowing for operating expenditures (expenses)

The City shall not use debt or bond financing to fund current operating expenditures (expenses).

Performance evaluation

Performance measurement and productivity indicators shall be integrated into the annual budgeting process. All departments shall be reviewed annually by the City Manager for such performance criteria as program initiatives, compliance with policy direction, program effectiveness and cost efficiency.

Budgetary controls

The City shall maintain a budgetary control system to ensure adherence to the adopted budget and associated appropriations. Regular reports shall be provided comparing actual revenues and expenditures (expenses) to budgeted amounts.

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

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

Basis of Budgeting

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

Self-supporting enterprises

All enterprise activities of the City shall be self-supporting to the greatest extent possible. These activities include, but are not limited to, Water and Sewer Utility Service, Sylvan Beach Pavilion, Airport, La Porte Area Water Authority, and the Golf Course.

Service planning

All departments shall share in the responsibility of meeting policy goals and ensuring long-term financial viability. Future service plans and program initiatives shall be developed reflecting policy directives, projected resources and future service requirements.

Contingencies

The City shall budget a contingency in each of its operating and capital improvement funds. The contingency amount shall be used at the discretion of the City Manager for items that were unexpected or unforeseen during the formal budget process. Funding shall be targeted at one (1) percent of the City's operating expenditures.

The City will have in place a budget contingency plan that addresses financial conditions which could result in a net shortfall of resources as compared to requirements. The plan will identify various phases to address the severity of possible budget shortfalls and outline the actions to be taken in such a situation.

GFOA Distinguished Budget Presentation Award

The City shall annually submit necessary documentation to obtain the Distinguished Budget Presentation Award as awarded by the Governmental Finance Officers Association of the United States and Canada.

2. REVENUE POLICIES

The objective of the revenue policies is to ensure that funding for public programs is derived from a fair, equitable and adequate resource base, while minimizing tax differential burdens.

Revenue structure

In the City of La Porte's fiscal system, the monitoring and control of revenues is a primary concern. The City shall attempt to maintain a diversified and stable revenue system to shelter programs from short-term fluctuations in any single revenue source. Potential revenue sources will be evaluated and, if feasible, initiated. To accomplish this, revenues are monitored on a continuous basis to insure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors which directly and indirectly affect the level of revenue collections is an important part of the City's revenue policy.

One-time revenues

One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services. One-time / non-recurring revenues include sale of assets, settlements from lawsuits, etc. Acceptable uses include paying down debt, building up reserve levels, and special projects that reduce long-term operating costs.

Revenue collection

The City shall follow an aggressive, but humane, policy of collecting revenues. The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help insure a balanced budget.

Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to insure that revenue collections reflect the cost of providing associated City services.

Sources of services financing

Services which have a city-wide benefit shall be financed with revenue sources, which are generated from a broad base, such as property and other taxes. Services where the customer determines the use shall be financed with user fees, charges and assessments directly related to the level of service provided.

Tax base capacity

The objective of the City is to ensure that local general tax resources are not increased faster than the tax base capacity of the community. The City will attempt to maintain a stable tax base. The local taxing effort of other cities as well as the demand and need for local public services will be major considerations in determining tax rate.

User fees

The City shall maximize the utilization of user charges in lieu of general revenue sources for services that can be individually identified and where costs are directly related to the level of service.

Cost of service - The City shall establish user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. Operating, direct, indirect and capital costs shall be considered in the charges. Full cost charges shall be imposed unless it is determined that policy and market factors require lower fees.

Policy and market considerations - The City shall also consider policy objectives and market rates and charges levied by other public and private organizations for similar services when fees and charges are established.

Annual review - The City Manager shall direct an annual review of fees and charges for services and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service and to assure that one group of users are not subsidized by the general populace.

Non-resident charges - Where practical, user fees and other appropriate charges shall be levied for activities or facilities in which non-residents participate in order to relieve the burden on City residents. Non-resident fees shall be structured at market levels so that resident users are subsidized to the greatest extent possible.

Water and sewer rates - User charge fees for water and sewer shall be sufficient to finance all operating, capital and debt service costs for these utilities. Rates will be set such that these enterprise funds are never in a cash deficit position during the year. Additionally, where feasible, rates will be established where each portion of the service will cover the cost of the service provided.

Internal service fees - When interdepartmental charges are used to finance internal enterprise functions, charges shall reflect full costs, including all indirect expenses.

Donated revenues - All private money donated or contributed to the City for operations, maintenance, purchase of equipment, supplies, land or capital facilities shall be subject to current budget policies. The donated or contributed funds shall be deposited as miscellaneous revenues into the appropriate fund and the expenditure (expense) shall be budgeted (through a formal budget amendment, if required).

Percentage of Cost Recovery - The extent to which the total cost of service should be recovered through fees depends upon the following factors:

The nature of the facilities, infrastructure or services. In the case of fees for facilities, infrastructure and proprietary services, total cost recovery may be warranted. In the case of governmental services, it may be appropriate for a substantial portion of the cost of such services to be borne by the City's taxpayers, rather than the individual users of such services. Proprietary services are those which are provided for the benefit and enjoyment of the residents of the City, such as parks and recreation services. Governmental services are those which are provided by the City for the public good such as regulating land use, maintaining streets, and providing police and fire protection.

Administrative Transfers

The City shall recover from selected enterprise operations an administrative fee. The fee shall be considered a payment for certain administrative functions (oversight management, accounting, human resource assistance, etc) and for payments in-lieu of taxes (i.e. if the operation was operated by someone other than the City, the City would receive property tax revenues).

General & Administrative Transfers – A transfer to cover the direct and indirect costs associated with administrative support. For the Utility Fund, the transfer is allocated at a rate of up to 5 percent of total expenses when appropriations allow.

Flat Fee Transfers - Transfers from the Utility and La Porte Area Water Authority Funds to the General Fund will be determined by City management during the budget process and shall not exceed an overhead allocation where administrative fees are distributed to all City divisions based on their share of non-capital expenditures (expenses) as compared to all City non-capital expenditures (expenses).

3. FUND BALANCE / RESERVE POLICIES

The objectives of the fund balance reserve policies is not to hold resources solely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates and charges for services. In addition, the City's proximity to the Gulf Coast provides the very real possibility of a damaging tropical storm or hurricane.

General Fund

Fund balance measures the net financial resources available to finance expenditures of future periods. The City of La Porte's Unassigned General Fund Balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local emergencies without borrowing. The Unassigned General Fund Balance may only be appropriated by resolution of the City Council.

Fund Balance of the City may be committed for a specific source by formal action of the City Council. Amendments or modification to the committed fund balance must also be approved by formal action of the City Council. Committed fund balance does not lapse at year-end. The formal action required to commit fund balance shall be by resolution or majority vote.

The City Council delegates authority to assign fund balance for a specific purpose following approval by the Fiscal Affairs Committee to the City Manager of the City of La Porte.

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

The City Council recognizes that good fiscal management comprises the foundational support of the entire City. To make that support as effective as possible, the City Council intends to maintain a minimum fund balance of 25% of the City's general fund annual operating expenditures. If a fund balance drops below 25%, it shall be recovered at a rate of 1% minimally, each year. This policy should be revisited each year for review.

Staff develops a General Fund rate model, which is a rolling ten-year average multi-year financing plan that is used to forecast year – end balances. By compiling all projected resources, General Fund disbursements, general capital needs and operating transfers, staff develops a rate model. If the rate model indicates an impending deficit, contingency plans are developed to relieve those deficits such that current levels of excellent customer service may be delivered without interruption to La Porte citizens.

Utility Fund

The City shall strive to maintain a targeted reserve of 90 to 120 days of operating capital in the Utility Fund.

Other Operating Funds

The City shall strive to maintain a targeted reserve of 60 to 90 days of operating capital in all other operating funds.

Debt Service Funds

The Debt Service Fund will strive to maintain a reserve balance of 60 days of service requirements. Any excesses over this amount will be used over a sufficient length of time as to provide a minimum impact on the City's Interest and Sinking portion of the tax rate.

Rate Stabilization Reserves

The City will maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls. This will be accomplished through the establishment of rate stabilization reserves, which will be targeted at a level of 90 days of operating expenditures. If a reserve exceeds the target, the excess is designated as either a rate stabilization reserve or transferred to the capital projects fund, to be reallocated as deemed necessary during the budget process. In the event of weather-induced excesses, the funds may be used for either necessary capital projects (to reduce incurring debt for capital improvements) or placed in the rate stabilization fund to mitigate weather-induced shortfalls. Reserve and rate stabilization balances are analyzed annually to identify funding progress. Where reserves or rate stabilization balances exceed projections, the excess is analyzed to determine if it needs to be reallocated or funding plans are developed within the 10 year rate model for reserve or rate stabilization balances that do not meet projections.

4. DEBT POLICIES

The objectives of the debt management policies is to maintain the City's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development of the City without endangering the City's ability to finance essential City services. Debt financing may include, but is not limited to, general obligation bonds, revenue bonds and certificates of obligation. The underlying asset that is being financed should have a longer useful life than the maturity schedule of the debt issued for the financing of the asset. Since issuing debt costs more to the entity than purchasing assets outright, the use of financing will be carefully evaluated to ensure that benefits, tangible and/or intangible derived from financing exceed the related financing costs.

General obligation bonds or certificates of obligations

The City shall utilize tax supported general obligation bonds or certificates of obligations to finance only those capital improvements and long term assets which have been determined to be essential to the maintenance or development of the City.

Revenue supported bonds

The City shall utilize, where feasible, revenue supported or backed bonds to finance public improvements for its enterprise operations.

Debt management

The City shall strive to maintain a balanced relationship between debt service requirements and current operating costs, encourage growth of the tax base, actively seek alternative funding sources, minimize interest costs and maximize investment rate of returns.

Bond term

The City shall issue bonds with terms no longer than the economic useful life of the project. For revenue supported bonds, principal repayments and associated interest costs shall not exceed projected revenue streams.

Debt Limits

The City evaluates new debt issuance as it relates to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year and an analysis performed to determine the community's ability to assume and support additional debt service payments. When appropriate the issuance of self-supporting revenue bonds and self-supporting general obligation bonds are also considered.

An objective, analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The City strives to achieve the standards at levels below the median industry measures for cities of comparable size.

Structure

Bonds are generally issued with an average life of 20 years or less for general obligation bonds or 20 years for revenue bonds. Typically interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued.

A competitive bidding process is used in offering debt unless the issue warrants a negotiated bid. City staff is committed to providing full and continuous disclosure to rating agencies. Credit ratings are sought from the top three rating agencies as recommended by the Director of Finance. City Staff uses a variety of resources to prepare information that may be useful to rating agencies during a bond rating. The Comprehensive Annual Financial Report (CAFR) contains an annual update of required continuing disclosure under Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure. The CAFR and material events are reported to the Municipal Securities Rule Making Board annually via the Electronic Municipal Market Access system. .

Refundings

City staff and the city's financial advisor, monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 5% of the refunded maturities.

5. CAPITAL BUDGET POLICIES

The objective of the capital budget policies is to ensure that the City maintains its public infrastructure in the most efficient manner.

Capital improvement program

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment to minimize future replacement and maintenance costs, and to maintain service levels. As part of the annual budget process, the City shall prepare and adopt a five-year Capital Improvement Program, which shall detail each capital project, the estimated cost, and funding source. When considering new projects, related costs such as operations and maintenance costs are evaluated along with capital expenditures to assess affordability prior to proposal of the projects. An adopted priority system shall be used to rank recommended projects.

Capital Project summaries include the projects and funds necessary over the next five years as part of overall long-term capital planning. Major sources of funding for capital projects are Contributions from operating funds, debt issuance, Federal and State Grants, and surpluses in fund balances/retained earnings. Project costs are capitalized and added to the City's Fixed Assets. If a project does not meet the criteria for capitalization, the costs will be treated as operating expenses and expensed as incurred.

Operating budget impacts

Operating expenditures (expenses) shall be programmed to include the cost of implementing the Capital Improvement Program and shall reflect estimates of all associated personal expenditures (expenses) and operating costs attributable to the capital outlays.

Repair and replacement

The City shall maintain its physical assets at a level adequate to protect the City's capital investments and minimize future maintenance and replacement costs. The capital budget shall provide for the adequate maintenance, repair and orderly replacement of the capital plant and equipment from current revenues where possible.

Financing

There are three basic methods of financing capital requirements:

- Funds may be budgeted from current revenues
- Purchases may be financed through surplus unreserved/undesignated fund balance/retained earnings balances, subject to policy
- Debt may be issued in accordance with policy (Items financed with debt must have useful lives that are less than the maturity of the debt.)

6. ACCOUNTING POLICIES

The objectives of the accounting policies is to ensure that all financial transactions of the City are carried out in accordance to the dictates of the City Charter, State Statutes, and the principles of sound financial management.

Accounting standards

The City shall establish and maintain accounting systems according to the generally accepted accounting principles and standards (GAAP) of the Governmental Finance Officers Associations (GFOA) and the Governmental Accounting Standards Board (GASB). The central system shall be used for financial transactions of all City departments.

Internal Control

The City is responsible for establishing and maintaining an internal control structure designed to provide reasonable, but not absolute, assurance that the assets of the City are protected from loss, theft, or misuse.

The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

Annual audit

An annual audit shall be performed by an independent accounting firm which will issue an official opinion on the annual financial statements with a management letter detailing areas that could be improved. The auditors must be a CPA firm that has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditors report on the City's financial statements must be completed in sufficient time such that the Comprehensive Annual Financial Report (CAFR) may be presented to the City Council at the second Council meeting in March following the fiscal year end.

External Financial Reporting

The Accounting Department prepares and publishes a comprehensive annual financial report (CAFR). The CAFR is the official annual report for the City and contains appropriate statements, schedules and other information for the major operations of the City and its component units. Also included is an official audit opinion, transmittal letter from management, management discussion and analysis, and information that provides continuing disclosure as required by SEC Rule 15c2-12. The CAFR is prepared in accordance with generally accepted accounting principals. The CAFR is published and presented to the City Council on the second City Council meeting in March following the fiscal year end. The CAFR is distributed to appropriate federal/state agencies, and other users, including but not limited to, students, other cities, bondholders, city staff, financial institutions, required information depositories, and others.

The Single Audit report is prepared and presented to grantors no later than nine months following the fiscal year end. The Single Audit report lists the status and current operations of all federal/state and local funding awarded and received.

The Accounting Department distributes monthly reports that include schedules/statements that present interim results of operations and an executive summary.

The Accounting Department prepares such other reports as are sufficient for management to plan, monitor, and control the City's financial affairs. If delays will occur, the Director of Finance will notify City Management and City Council of the delay and the underlying reasons.

GFOA Certificate of Achievement Award

The City shall annually submit necessary documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting as awarded by the Governmental Finance Officers Association of the United States and Canada.

7. INVESTMENT POLICIES

The objectives of the investment policies is to ensure that all revenues received by the City are promptly recorded and deposited in designated depositories, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according to the adopted Investment Policy.

The City's formal Investment Policy, as adopted by Ordinance 1802 on January 13, 1992, governs the City's investments.



City of La Porte, Texas Investment Policy

Adopted by the City Council
Of the City of La Porte
On January 13, 1992, by
Ordinance No. 1802



Amended:

November 1995
August 1997
November 2000
February 2003
February 2005
October 2005
July 2009
May 2011
October 2013
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.

INDemnIFICATION 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; 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; and interest-bearing banking deposits that are guaranteed or insured

by: the Federal Deposit Insurance Corporation or its successor; or the National Credit Union Share Insurance Fund or its successor. (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 depository institution that has its main office or a branch office in Texas, 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. A no-load money market mutual fund is permitted as an authorized investment if it is registered with and regulated by the Securities and Exchange Commission; and complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.). 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 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.);

In addition to a no-load money market mutual fund permitted as an authorized investment as described above, a no-load mutual fund is an authorized investment if the mutual fund is registered with the Securities and Exchange Commission; has an average weighted average maturity of less than two years; and either (1) has a duration of one year or more and is invested exclusively in obligations approved in Subchapter A of the Act, or (2) has a duration of less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.

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. Investment pools, as authorized by the City Council, must be AAA or AAA-M rated, or an equivalent rating by at least one nationally recognized rating service. A public funds investment pool that uses amortized cost or fair value accounting must mark its portfolio to market daily, and to the extent reasonably possible, stabilize at a \$1.00 net asset value, when rounded and expressed to two decimal places. To maintain eligibility to receive funds from and invest on behalf of the City, an investment pool must adhere to reporting and investment requirements defined 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 Financial Industry Regulatory Authority (FINRA) certification, and proof of state registration.

Before engaging in investment transactions with a financial institutions or broker/dealers, the Investment Officer shall have received, from a Qualified Representative of said firm, a signed Certification Form. (Exhibit B) This form shall attest that the individual responsible for the City's account with that firm has (1) received and reviewed the investment policy of the City; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards. Investment Officers of the City may not acquire or otherwise obtain any authorized investment described in the investment policy from a person who has not delivered a signed Certification Form. The Fiscal Affairs Committee shall at least annually review, revise, and adopt a list of qualified broker/dealers and other financial institutions that are authorized to engage in investment transactions with the City. (Exhibit A)

COMPETITIVE BIDDING All investment transactions must be competitively transacted and executed with broker/dealers or financial institutions that have been authorized by the City. The City will obtain at least three competitive offers. Exception: New issues will not be required to be competitively transacted as all broker/dealers would show the same price and yield.

VIII. **COLLATERAL**

COLLATERALIZATION OF PUBLIC DEPOSITS Collateralization requirements are governed by the Texas Government Code Chapter 2257 (Public Funds Collateral Act). All bank deposits, certificates of deposit, and repurchase agreements shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the required minimum collateral level will be a market value equal to no less than 102% of the deposits. Collateral levels should be monitored and maintained by the financial institution. Repurchase agreements shall be documented by specific agreement noting the collateral pledged in each agreement and should be monitored daily. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances.

Collateral shall always be held in the City's name by an independent third party with whom the City of La Porte has a current custodial agreement. Evidence of the pledged collateral shall be maintained by a written agreement. A safekeeping receipt must be supplied to the City of La Porte for any transaction involving sales/purchases/maturities of securities and/or underlying collateral, which the City of La Porte will retain. The right of collateral substitution is granted provided the substitution has prior approval of the City and is followed by the delivery of an original safekeeping receipt to the City, and replacement collateral is received prior to the release of original collateral.

COLLATERAL DEFINED The City shall accept only the following securities as collateral:

- A. FDIC insurance coverage;
- B. United States Treasuries and Agencies;
- C. Obligations, including letters of credit, of the United States or its agencies and instrumentalities.
- D. Other securities as approved by the Fiscal Affairs Committee.

SUBJECT TO AUDIT All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.

IX. **SAFEKEEPING AND CUSTODY**

SAFEKEEPING AGREEMENT All securities owned by the City shall be held in the City's designated third party safekeeping. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, description, maturity, cusip number yield and/or coupon, market value and other pertinent information. Each safekeeping receipt shall clearly indicate that the instrument is held for the City of La Porte. All safekeeping arrangements shall be documented by the Investment Officer.

DELIVERY VERSUS PAYMENT All investment transactions shall be executed on a delivery versus payment basis. That is, funds shall not be wired or paid until verification has been made that the collateral was received by the Trustee. The collateral shall be held in the name of the City. The Trustee's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

X. **MANAGEMENT AND INTERNAL CONTROLS**

The Director of Finance shall establish a system of internal controls, which shall be reviewed by an independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City.

Controls and managerial emphasis deemed most important that shall be employed where practical are:

- A. Control of collusion
- B. Separation of duties
- C. Separation of transaction authority from accounting and record keeping
- D. Custodian safekeeping receipts records management
- E. Avoidance of physical delivery securities
- F. Clear delegation of authority to subordinate staff members
- G. Documentation on investment bidding events
- H. Written confirmation of transactions for investments and wire transfers
- I. Reconciliation and comparisons of security receipts with the investment subsidiary records
- J. Compliance with investment policies
- K. Accurate and timely reports
- L. Validation of investment maturity decisions with supporting cash flow data
- M. Adequate training and development of Investment Officers
- O. Review of financial condition of all brokers, dealers and financial institutions
- P. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies
- 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.

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.

GLOSSARY OF TERMS

CDBG – An acronym meaning Community Development Block Grant.

CPR – An acronym meaning Cardiopulmonary Resuscitation.

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

GLOSSARY OF TERMS

acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated.

EMS – An acronym meaning Emergency Medical Services.

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

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.

GLOSSARY OF TERMS

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

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

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

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

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

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

LEPC – An acronym meaning Local Emergency Planning Committee.

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

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

MIS – An acronym for Management Information Systems.

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

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

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

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

GLOSSARY OF TERMS

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

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

PFIA – An acronym meaning Public Funds Investment Act.

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

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

PRINCIPAL OF BONDS - The face value of the bonds.

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

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

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

RFP – An acronym meaning Request for Proposal.

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

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

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

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

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

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

STEP – An acronym for Speed/Traffic Enforcement Program.

TEEX – An acronym meaning Texas Engineering Extension Service.

TIRZ – An acronym meaning Tax Increment and Reinvestment Zone.

TxDOT – An acronym meaning Texas Department of Transportation.

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

GLOSSARY OF TERMS

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

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

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

UASI – An acronym meaning Urban Area Homeland Security.

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHART OF REVENUE ACCOUNTS

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

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

SALE OF MATERIALS - Proceeds from the sale of materials.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRANSFER FROM GOLF COURSE FUND - A transfer from the Golf Course Fund to the Debt Service Fund. This

CHART OF REVENUE ACCOUNTS

amount represents a cost contribution to offset General Obligation Bonds sold to finance construction of the Bay Forest Golf Course.

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

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

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

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

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

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

WATER METERS - Proceeds from the installation of water meters.

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

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

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

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

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

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

CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 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.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.
- 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.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.
- 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.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.
- 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.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.
- 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.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 6012 **RE-INSURANCE** - Cost of an umbrella insurance policy for employee and dependent medical insurance.
- 6013 **TCEQ REQUIREMENTS** - Cost incurred in meeting the various requirements of the Texas Commission on Environmental Quality.
- 6014 **LIBRARY COSTS** – Costs associated with the City of La Porte Public Library.
- 6015 **COMMUNITY FESTIVALS** – Costs incurred for various Community Festivals within the City of La Porte.
- 6016 **CHAMBER OF COMMERCE** – Cost incurred to remit a portion of Hotel Occupancy Taxes to the Chamber of Commerce per a written agreement between the City and the Chamber.
- 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.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.
- 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.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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.