

# CITY OF LA PORTE, TEXAS

## OPERATING BUDGET

OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

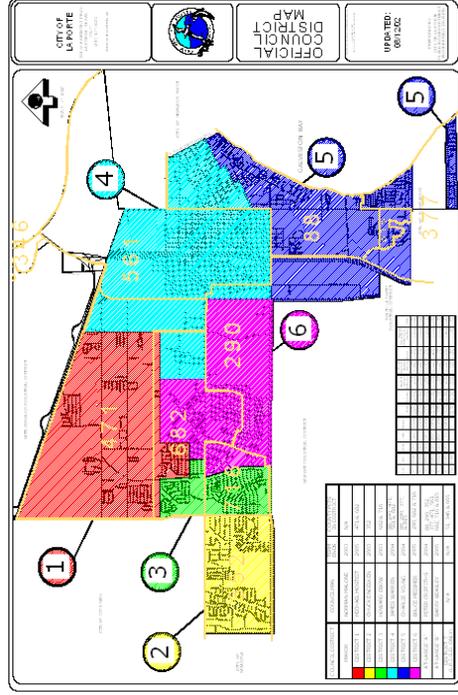


On the Cover: A view of the Sylvan Beach Pavilion with Galveston Bay in the background. Also pictured on the cover are many City of La Porte employees during public service week at the Sylvan Beach Pavilion.

# MAYOR AND CITY COUNCIL



**Alton E. Porter**  
*Mayor*



**Michael Mosteit**  
*Council Person  
District 1*



**Chuck Engelken**  
*Council Person  
District 2*



**Howard Ebow**  
*Council Person  
District 3*



**Georgia A. Malone**  
*Council Person  
At Large A*



**Barry Beasley**  
*Council Person  
At Large B*



**Mike Clausen**  
*Council Person  
District 6*



**Tommy Moser**  
*Council Person  
District 4*



**Louis Rigby**  
*Mayor Pro Tempore  
District 5*

# *City of La Porte Budget Development Staff*



Left to Right: Michael Dolby – Interim Director of Finance, Shelley Wolny – Budget/Investment Officer, Gay Collins – Accountant, John Joerns – Interim City Manager

*The Budget Development Team acknowledges the hard work and dedication of all employees who daily strive to deliver quality services to our citizens at the lowest cost. We appreciate the opportunity and challenges we face as public servants for this community. The City has received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the seventeenth consecutive year with the submission of the Fiscal Year 2006-07 Budget.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of La Porte  
Texas**

For the Fiscal Year Beginning

**October 1, 2006**

President

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, 2006.

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.

# 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 2007-2008.

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/April.

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, Miscellaneous, 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 2007-2008 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 2007 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 **Miscellaneous** Section summarizes the Hotel/Motel Occupancy Tax and Community Investment Funds. Also included are the Grant Fund, Street Maintenance Sales Tax Fund, La Porte Development Corporation (Section 4B Sales Tax) Fund and the Tax Increment Reinvestment Zone One (TIRZ) Fund. A schedule of Operating Capital Outlay is presented for your review.

The **Statistical** Section 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 immediately follows this guide, provides an in-depth overview of the proposed 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 seventeen 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 Budget Officer at 281-471-5020.

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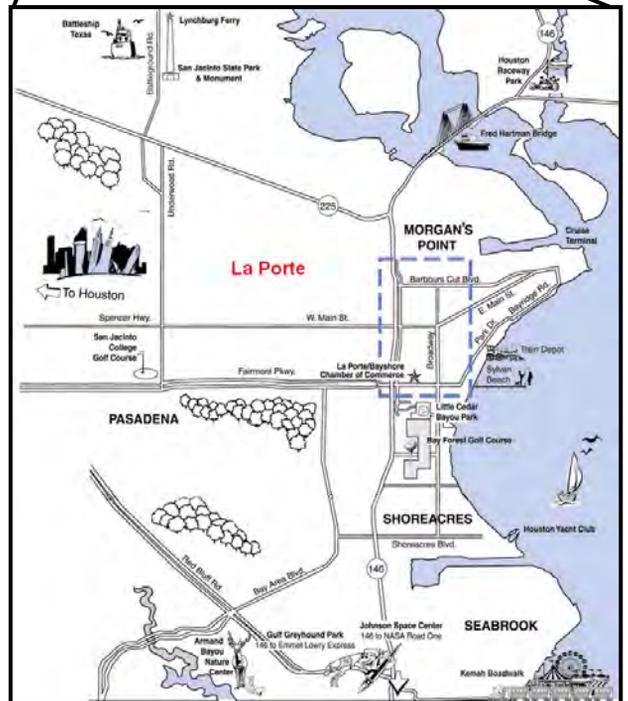
# CITY OF LA PORTE ORGANIZATIONAL CHART



X



*Effective Date: 10/01/2006*







# City of La Porte

Established 1892

September 30, 2007

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 2007-08 Operating Budget and Capital Improvement Program. This document, as delineated on the pages that follow, was formally adopted by Council at its regularly scheduled meeting of August 27, 2007. The budget is the document the City uses in its mission to provide services and to improve the quality of life of its citizens. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	FY 2006-07 <u>ADOPTED BUDGET</u>	FY 2007-08 <u>ADOPTED BUDGET</u>
General Fund	28,245,299	30,010,812
Utility Fund	6,798,512	8,038,354
Enterprise Funds	3,223,218	3,319,452
Internal Service Funds	7,122,394	7,621,468
Capital Improvement Funds	3,533,350	2,909,204
Debt Service Funds	4,053,322	4,714,914
Grant Fund	347,491	1,036,356
Street Maintenance Sales Tax Fund	0	1,004,178
Community Investment Fund	138,000	233,120
Hotel/Motel Fund	454,346	556,540
La Porte Development Corporation	832,180	971,565
Tax Increment Reinvestment	<u>36,720</u>	<u>1,600,185</u>
Total Authorized Operations	\$ 54,784,832	\$ 62,016,148

The figures outlined above represent a \$7,231,316 or 13.2% increase when compared to last year's budget. The increase in this year's budget is attributed to a 31% increase in electrical costs, increased technology costs for fiber optic lines and increases in health insurance, which is projected to increase 12.5%. In addition to the previously mentioned increases, the increase in the Utility Fund is attributed to increased debt service payments for \$6 million issued for Waste Water Treatment Plant Improvements. Continued grant pursuits are also projected to increase the budget by \$688,856. Additionally, the new Street Maintenance Sales Tax Fund is included increasing the budget by \$1 million, and increased activity in the TIRZ is projected to increase the budget by \$1.5 million. With the increases in operational costs, we are especially pleased that there are no property tax rate increases.

Embodied in this document are key principles, which are important to the City's long-standing commitment to having a sound budgetary and financial program. The priorities of La Porte's city government are many. This year's budget is built around the following themes: (1) no increase in the property tax rate, (2) fund the employee pay plan, (3) no or low healthcare cost increases to employees, (4) implementation of the compensation review, (5) employee morale /

liability reduction, (6) balance the budget, (7) customer service training, (8) economic development, (9) communication / technology improvements, (10) stabilize revenue streams necessary to protect City assets, (11) continue providing the best services at lowest cost. This budget continues to provide a high level of service to the entire La Porte community, and at the same time, is designed to keep ad valorem taxes at the same rate as in prior years.

The 2007-08 City Budget is designed to render municipal services at a similar level as delivered in the prior year. In addition, this financial plan will focus on obtaining desired results by reducing infrastructure deficiencies identified during previous City Council workshops. Furthermore, our plan will continue to promote the expansion of recreation amenities for the general population.

Throughout the budget one will discover planned programs and projects that enhance the work environment and the community. One will notice the alignment of resources to meet the goals and objectives of this City Council. We are convinced one of the reasons our staff has excelled in the public programs we offer is because City Council has provided employees with the resources needed to deliver these services.

## **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. It 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 15.

## **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 by far the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2007-08 will mark the nineteenth year the City has maintained its tax rate at 71 cents per \$100 taxable valuation.

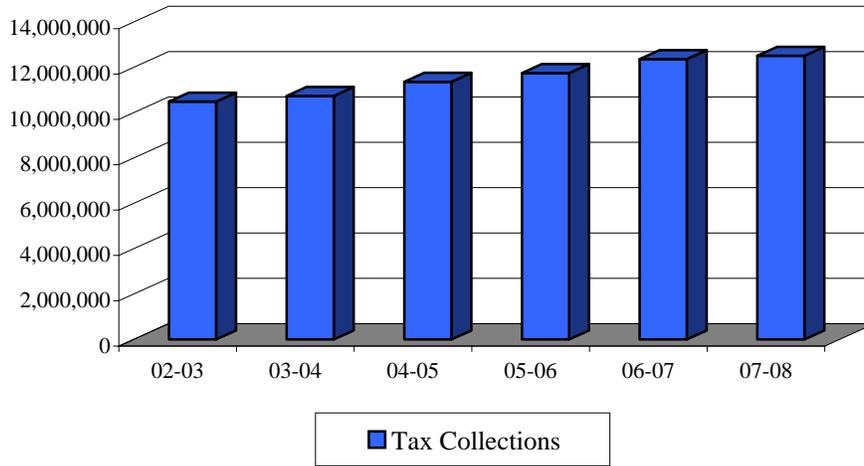
The appraisal of property within the City is the responsibility of the Harris County Appraisal District (Appraisal District). The Appraisal District is required under the Property Tax Code to appraise all property within the county on the basis of 100% of its market value. The value of real property within the Appraisal District must be reviewed every three years; however, the City may, at its own expense, require annual reviews of appraised values. Under current legislation, the City Council continues to set tax rates on property. However, if the effective tax rate, excluding tax rates for repayment of general obligation bonds and other contractual obligations and tax rates adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the City may petition for a rollback election to determine whether to limit the tax rate to no more than 8% above the effective tax rate.

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

For fiscal year 2007-08, the City expects to collect \$12.5 million through the ad valorem tax process. The graph

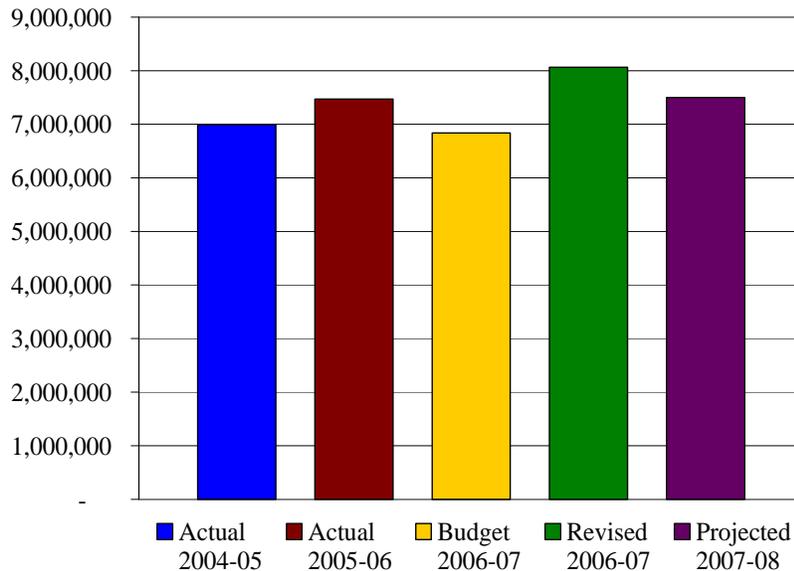
below portrays the actual collections for the last four fiscal years, estimated collections for fiscal year 2006-07 and projected collections for 2007-08.

**Ad Valorem Tax Collections  
Six Year Comparison**



Another major revenue source that is derived utilizing the taxation process 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 21. The City expects to collect \$7.7 million from this revenue source. The graph below shows that collections have increased over the last three years. The majority of the increased revenues have been due to inventories; therefore, the City has projected collections to stay level with the actual collections from fiscal year 2006.

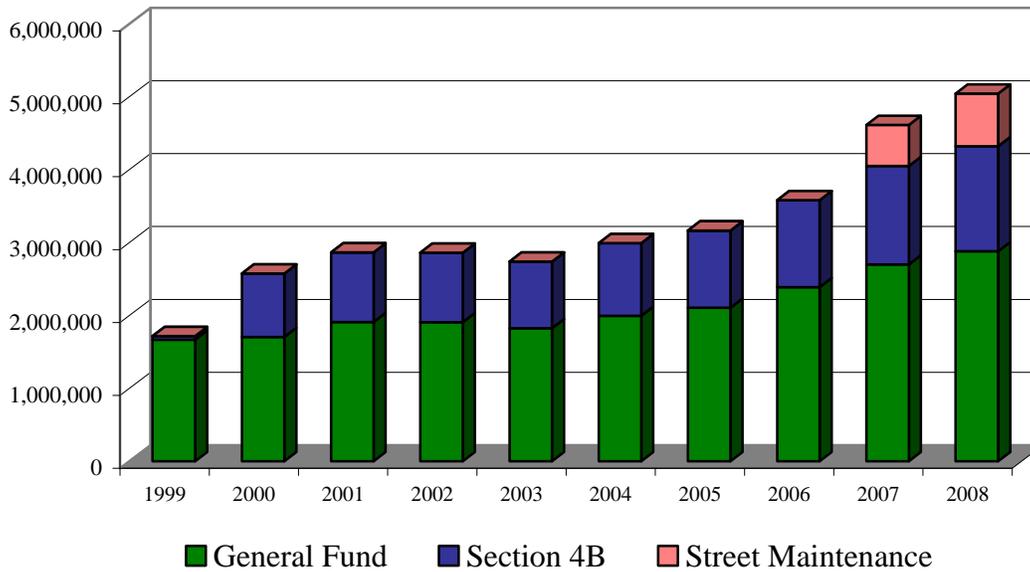
**In-Lieu of Tax Collections**



Sales Taxes are generated when goods are sold in the City. The State of Texas is the collecting agency for these taxes and submits to the City the portion the City is due. The current sales tax rate in our jurisdiction is 8%, which is comprised of 6.25% for the State, 1% for the City, ½% for the La Porte Development Corporation and ¼% for the Street Maintenance Sales Tax, which went into effect October 1, 2006. The City estimates the amount it expects to receive from sales taxes based on historical trends. Due to the steady rise in sales tax collections and increased

economic development, the City expects to collect \$2.9 million for the General Fund and \$1.4 million for Section 4B Economic Development from this revenue source. It is estimated that the new Street Maintenance Sales Tax will generate approximately \$720,635.

### Sales Tax Trends



The final major revenue source is the levying of Franchise Fees to Utilities operating in the City of La Porte. State Law governs the amount of the levy. The City expects to receive \$2 million from this revenue source in fiscal year 2007-08.

### 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 (water, sewer and sanitation) while others improve the quality of life (wave pool and golf course). The total projection for Charges for Services revenues in Fiscal year 2007-08 is \$17.2 million. Listed below are major sources of revenues received from services rendered.

Service Rendered	Projected 07-08 Resources
Water Production & Distribution	\$ 3,858,433
Wastewater Collection & Treatment	3,311,387
Residential Solid Waste Collection	1,800,000
Golf Course Fees	1,069,904

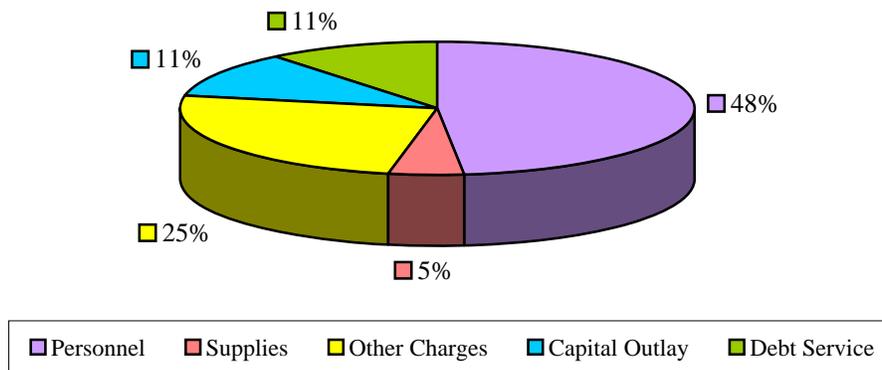
### Other Resources

Another critical resource for the City of La Porte is the earning of interest on investments. The City expects to earn \$2 million on its idle funds during fiscal year 2007-08. The projection of this resource is based on cash flow analysis and a conservative interest earnings amount.

## SUMMARY OF EXPENDITURES

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

*All Funds Expense Distribution  
for Fiscal Year 2007-08*



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for \$16.5 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 48% of the City's resources. Regular salaries and overtime, including benefits, account for 65% 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 11% of the budget at \$4.7 million.

The Capital Outlay category includes procurement of vehicles totaling \$445,977 and Capital Improvement Projects totaling \$2.9 million. Also included are various capital items from departmental budgets. A list of these items can be found on page 415.

The Supplies category includes office, chemicals and other supplies. This category accounts for \$2.2 million of the budget.

The Other category includes items such as utilities, training and education, and maintenance totals \$10.9 million, representing 25% of the total budget.

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

## PERSONNEL CHANGES

In planning for staffing levels in fiscal year 2007-08, no new positions were added; however the budget does include several upgrades. A brief synopsis of personnel changes is listed below.

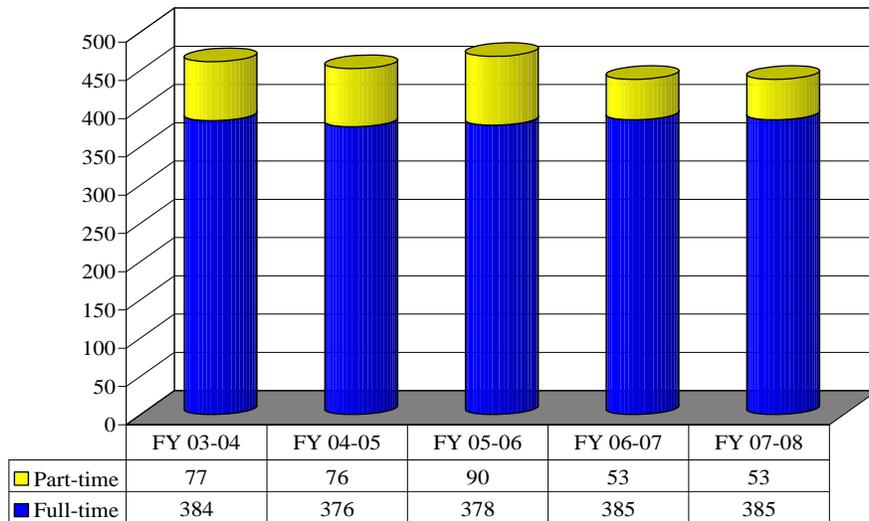
**Upgrade Lieutenant Position to Assistant Chief in the Police Department** – This position will assist the Police Department in meeting the department's proposed re-structure to meet growth and future challenges. The restructure will create a better span of control and focus, and increase the efficiency of the department. The final decision regarding this upgrade is dependent upon further research regarding compensation and other legislative matters.

**Upgrade Dispatcher I to Dispatcher II in the Police Patrol Division (5)** – Upgrading and combining the Dispatcher I positions with the Dispatcher II positions will resolve any inequities that arise when Dispatcher I's must fill in for Dispatcher II's and "work" the radios even though their job description's are for telephones.

**Reorganization in Planning Department** – Reorganization of the GIS Division to realign under the City Engineer. The GIS Manager would become an Engineering Technician Manager and manage both engineering technicians and GIS personnel. This position would report to the City Engineer for daily operational control, which will allow the Engineer more time to support Public Works.

Below is a chart of the personnel growth in the City from FY 2004 through FY 2008. In 2007, several new positions were added in the areas of public safety, technology and economic development. During the same time, there was a significant decrease in part-time positions. The school district assumed the function of the school crossing guards and the pool life guards were outsourced.

*Personnel Growth*



## FUND SUMMARIES

Listed below are individual fund summaries, or groups of funds summaries, for the City. Because of 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 2006-07 are currently estimated at \$30,631,787 which is \$2,468,499 or 8.76% greater than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2006-07	Current Estimate 2006-07	Variance	Percent
General Property Taxes	10,784,211	11,055,787	271,576	2.52%
Franchise Fees	1,990,809	1,910,745	(80,064)	-4.02%
Sales Taxes	2,434,772	2,701,493	266,721	10.95%
Industrial Payments	6,836,257	8,064,619	1,228,362	17.97%
Other Taxes	57,280	61,497	4,217	7.36%
Licenses & Permits	447,880	783,880	336,000	75.02%
Fines & Forfeits	753,164	841,203	88,039	11.69%
Charges for Services	3,269,771	3,402,434	132,663	4.06%
Parks & Recreation	212,927	200,524	(12,403)	-5.83%
Recreation & Fitness Center	276,500	274,641	(1,859)	-0.67%
Intergovernmental	-	5,934	5,934	0.00%
Miscellaneous	30,000	29,613	(387)	-1.29%
Operating Transfers	419,717	419,717	-	0.00%
Interest	<u>650,000</u>	<u>879,700</u>	<u>229,700</u>	35.34%
Total	28,163,288	30,631,787	2,468,499	8.76%

**Property Tax** collections are higher than projected due to new growth and increased valuations.

**Sales Taxes** are expected to be up \$266,721 or 10.95% due to increased economic activity.

**Industrial Payment** collections came in above expectations. This large increase in revenues is mainly attributed to inventories. The City expects collections to be slightly higher than the original 2007 projection in the 2008 fiscal year.

**Licenses and Permits** are also projected to come in above original projections due to increased activity mainly in the areas of building permits and plan review fees. These are associated with the steady growth that the City has been experiencing over the past few years.

**Fines and Forfeits** are up due to a warrant round up during the year. Revenues from this source are expected to remain flat in the upcoming year.

**Charges for Services** are higher than originally estimated due to increased collections in the area of EMS billing.

**Parks and Recreation** revenues are down due to decreased activity. These revenues are expected to increase in FY 2008.

**Interest Earnings** are estimated to be up \$229,700 or 35.34%, due to more favorable economic conditions. Interest rates on the City's investments rose more quickly than staff had anticipated during the prior year's budget process, as maturing investments were replaced with higher yielding investments.

The revenues for the new fiscal year are projected at \$30,010,812, which is \$1,847,524, or 6.56%, higher than they were in the current year. The revenues for the new fiscal year are shown below:

Category	Original Projection 2006-07	Projection 2007-08	Variance	Percent
General Property Taxes	10,784,211	11,050,524	266,313	2.47%
Franchise Taxes	1,990,809	1,945,989	(44,820)	-2.25%
Sales Taxes	2,434,772	2,882,538	447,766	18.39%
Industrial Payments	6,836,257	7,500,000	663,743	9.71%
Other Taxes	57,280	62,727	5,447	9.51%
Licenses & Permits	447,880	669,430	221,550	49.47%
Fines & Forfeits	753,164	755,106	1,942	0.26%
Charges for Services	3,269,771	3,424,998	155,227	4.75%
Parks & Recreation	212,927	206,840	(6,087)	-2.86%
Recreation & Fitness Center	276,500	276,775	275	0.10%
Intergovernmental	-	6,053	6,053	100.00%
Miscellaneous	30,000	30,105	105	0.35%
Operating Transfers	419,717	429,327	9,610	2.29%
Interest	<u>650,000</u>	<u>770,400</u>	<u>120,400</u>	18.52%
Total	28,163,288	30,010,812	1,847,524	6.56%

**Property taxes** are projected to increase by 2.47% due to growth in the tax base caused by increases in appraised values and new construction.

**Franchise Taxes** are projected to decrease by \$44,820, or 2.25% when compared with the prior year's budget; however, the City is projecting an increase of 1.8% over the current year estimates.

**Sales Taxes** are projected to increase by \$447,766 over the current year budget due to increased economic activity. The City has experienced an increase in development which is projected to continue in the upcoming year. This is an increase of 18.39% over current year estimates.

**Industrial Payments** are expected to increase by \$663,743 or 9.71%. This increase is attributed to higher values and inventories over the past few years. The anticipated collections are projected to be lower than the current year due to the unpredictability of inventories at the various facilities at the end of the year.

**Licenses and Permits** are projected to be up 49.47%, or \$221,550, due to continued growth within the City. As with sales taxes, the continued growth in the City will continue to impact permit revenue in the 2008 fiscal year.

**Fines and Forfeits** are projected to remain steady during the next year.

**Charges for Services** are projected to increase by 4.75%, or \$155,227. The increase is mainly attributable to updated contracts for fire and EMS protection as well as continued collection efforts in the area of EMS patient revenues.

**Parks and Recreation** are projected to be down from the prior year due to decreased activity.

**Interest earnings** are expected to continue to increase due to changes in the City's investment portfolio. As the interest rates have increased, the City has been able to replace maturing investments that had lower yields with higher yielding investments.

## General Fund Expenditures

The General Fund expenditures for fiscal year 2006-07 are currently estimated at \$29,767,129, which is \$835,519 or 2.88%, over our current budget. The majority of the divisions are estimated to be under budget, with the exception of the Non-Departmental division. This division went over the original budget for FY 2007 due to the addition of several one-time transfers related to capital projects and the Golf Course. The additional expenditures were offset by the increased revenues. The expenditures, by department, for the current fiscal year are shown below:

Department	Budget 2006-07	Current Estimate 2006-07	Variance	Percent
Fire	3,696,542	3,646,519	(50,023)	-1.35%
Police	8,407,211	8,230,445	(176,766)	-2.10%
Administration	2,512,855	2,361,789	(151,066)	-6.01%
Finance	1,163,812	1,211,363	47,551	4.09%
Non-Departmental	3,635,252	5,037,301	1,402,049	38.57%
Public Works	4,485,352	4,410,501	(74,851)	-1.67%
Parks & Recreation	3,280,308	3,118,933	(161,375)	-4.92%
Planning & Engineering	<u>1,803,110</u>	<u>1,750,278</u>	<u>(52,832)</u>	-2.93%
Total	28,984,442	29,767,129	835,519	2.88%

The expenditures for the new year are budgeted at \$30,010,812, which is \$1,026,370, or 3.54% more than the current fiscal year. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2006-07	Budget 2007-08	Variance	Percent
Fire	3,696,542	3,947,802	251,260	6.80%
Police	8,407,211	8,872,550	465,339	5.53%
Administration	2,512,855	2,651,890	139,035	5.53%
Finance	1,163,812	1,234,005	70,193	6.03%
Non-departmental	3,635,252	3,414,073	(221,179)	-6.08%
Public Works	4,485,352	4,674,936	189,584	4.23%
Parks & Recreation	3,280,308	3,388,809	108,501	3.31%
Planning & Engineering	<u>1,803,110</u>	<u>1,826,747</u>	<u>23,637</u>	1.31%
Total	28,984,442	30,010,812	1,026,370	3.54%

Of the twenty-nine different General Fund Divisions that comprise these Departments, five (5) budgeted at amounts less than their 2006-07 budget level and twelve (12) have budgets less than 5% greater than the previous year. In the Non-departmental division, decreased transfers account for the majority of the 6% decrease. Increased costs for healthcare, electricity and technology are the main factors increasing departmental budgets.

## General Fund Overall Fund Condition

The projected end-of-year balance for the General Fund is \$11,784,447 which is approximately 39.3%, or 143 days of budgeted expenditures, which is above the targeted reserve of 90 to 120 days as outlined in the City's Financial Management Policies as adopted by City Council.

## Utility Fund Revenues

The Utility Fund revenues for fiscal year 2006-07 are currently estimated at \$7,542,114, which is \$38,573 or 0.51%, more than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2006-07	Current Estimate 2006-07	Variance	Percent
Other	5,500	4,750	(750)	-13.64%
Water	4,198,521	4,309,416	110,895	2.64%
Sewer	3,299,520	3,084,824	(214,696)	-6.51%
Transfers	-	54,524	54,524	100.00%
Interest	-	88,600	88,600	100.00%
Total	7,503,541	7,542,114	38,573	0.51%

Water and sewer revenues are dependent on seasonal factors such as rainfall. Rainfall varies between “dry” years (about 40 inches of rain) and “wet” years (in excess of 70 inches of rain). Fiscal year 2006-07 has been a wet year for the City overall. Despite the especially wet year, water revenues are expected to be up \$110,895 due to the success of the automated meter reading program and the rate increase adopted for the current year. The Automated Meter Reading project was implemented last year which has increased revenues due to more accurate reads.

The revenues for the new fiscal year are projected at \$7,863,720, which is \$360,179, or 4.8%, higher than they were in the current year. The increase is due to an increase in the sewer rates, as well as more accurate reads due to the implementation of the automated meter reading. Water and sewer rates were decreased in 2000 and 2001, prior to that there was not an increase for 15 years. In FY 2006, as part of a multi year plan to increase rates, rates were increased to the FY 2000 levels. FY 2008 is the third year that rates will be increased. While originally planned to be increased in FY 2008, water rates did not need to be increased. The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection 2006-07	Projection 2006-07	Variance	Percent
Other	5,500	5,500	-	0.00%
Water	4,198,521	4,413,933	215,412	5.13%
Sewer	3,299,520	3,360,387	60,867	1.84%
Interest	-	83,900	83,900	100.00%
Total	7,503,541	7,863,720	360,179	4.80%

## Utility Fund Expenses

The Utility Fund expenses for fiscal year 2006-07 are currently estimated at \$6,753,388, which is \$100,249, or 1.46% lower than the Fiscal Year 2006-07 budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2006-07	Current Estimate 2006-07	Variance	Percent
Water Production	462,888	471,921	9,033	1.95%
Water Distribution	744,854	741,941	(2,913)	-0.39%
Wastewater Collection	810,047	814,956	4,909	0.61%
Wastewater Treatment	919,991	873,795	(46,196)	-5.02%
Utility Billing	633,130	584,453	(48,677)	-7.69%
Non-departmental	<u>3,282,727</u>	<u>3,266,322</u>	<u>(16,405)</u>	-0.50%
Total	6,853,637	6,753,388	(100,249)	-1.46%

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

The expenses for the new year are budgeted at \$8,038,354, which is \$1,184,717, or 17.3% higher than the current fiscal year. The expenses, by department, for the current fiscal year are shown below:

Department	Budget 2006-07	Budget 2006-07	Variance	Percent
Water Production	462,888	521,744	58,856	12.71%
Water Distribution	744,854	771,159	26,305	3.53%
Wastewater Collection	810,047	870,697	60,650	7.49%
Wastewater Treatment	919,991	1,016,773	96,782	10.52%
Utility Billing	633,130	612,376	(20,754)	-3.28%
Non-departmental	<u>3,282,727</u>	<u>4,245,605</u>	<u>962,878</u>	29.33%
Total	6,853,637	8,038,354	1,184,717	17.29%

The divisional increases are driven by normal changes in costs, which include salary adjustments. Increased electrical costs of approximately 53% account for the majority of the increase. The 29.33% increase in the Non-Departmental division is attributed to the transfer for debt service. The City issued \$6,000,000 in FY 2007 for waste water treatment plant improvements.

## Utility Fund Overall Fund Condition

The projected end-of-year working capital balance for the Utility Fund is \$3,074,851, which is approximately 38%, or 140 days of budgeted expenses. This is over the targeted balance of 60 to 90 days of working capital as called for in the City's Financial Management Policies as adopted by City Council. A rate model was designed to provide a plan to phase in the needed rate increases to cover operations and rebuild working capital. FY 2008 is the third year in a planned three year phase-in to remedy this issue. In addition to rebuilding working capital, which the City has been successful at, the City is preparing to cover the cost of debt payments related to the waste water treatment plant. Additionally, the City is implementing a rate stabilization model as part of the long range plan to avoid future rate increases.

## **Other Enterprise Funds**

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

The projected end-of-year working capital for the Sylvan Beach Fund is \$84,726, or 113 days of working capital. This is within the targeted balance. The Airport Fund is expected to have a working capital balance of \$243,253, which leaves the fund fiscally stable at 9/30/08. The La Porte Area Water Authority is expected to have a working capital balance of \$1,542,663, which leaves the fund with an estimated 328 days of working capital at 9/30/08 with a large capital expenditure pending. The working capital balance of the Golf Course Fund is expected to be \$9,230, which is significantly below the targeted balance. Measures such as increasing fees and a new advertising strategy have been taken in this fund to attempt to improve the financial condition of this fund.

## **Internal Service Funds**

All of the internal service funds are 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 \$445,977 in replacing existing vehicles that have reached the end of their useful life while the Technology Fund will expend \$276,859 to replace computer equipment. The Insurance Fund includes \$345,000 for estimated worker's compensation claims, \$362,865 for liability insurance and \$3.5 million for estimated health insurance claims.

## **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 particular purposes. All special revenue funds meet or exceed targeted reserves outlined in the financial plan.

## **Capital Outlay Funds**

The Capital Improvement Funds contain numerous projects that will expand or upgrade the City infrastructure and facilities. The 2007-08 budget includes over \$2.9 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 projects identified for the fiscal year 2007-08 are described in the Capital Improvement Funds section beginning on page 305. We expect increased efficiency to result from several of the projects, especially the improvements to the sewer system. None of the projects will have a major impact on increasing operational costs; however, the Texas Avenue Street Beautification Plan, Sens Utility Relocation and the Lift Station #6 projects will need additional funds in outgoing years since funds for FY 2008 are for design only.

## **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 60 to 90 days of operating expenses in all other Operating Funds. With the exception of the Golf Course Fund, all funds currently meet or exceed this benchmark.

## **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 19.

## **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 343. Highlights of the three funds are:

- The General Debt Service Fund is designed to maintain a constant tax rate of 9.9 cents per \$100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 9.9 cents is equal to 13.9% of the total property tax rate.
- The Utility Debt Service Fund is designed to receive revenues to cover debt as a transfer from the Utility Fund. The Utility Debt Service Fund is scheduled to receive \$463,850 to service debt.
- The La Porte Area Water Authority is designed to provide for an even revenue stream. This fund needs approximately \$750,000 each year to service its debt.

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

## **CASH MANAGEMENT**

The City continually revises and improves its cash management practices. The Investment Officer 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 a performance indicator to measure the City's performance. The Council's Fiscal Affairs Committee reviews the portfolio quarterly.

## **RISK MANAGEMENT**

Liability insurance premiums have risen sharply in the past few years. The premiums for 2008 are projected to be in line with the previous year. Worker's compensation premiums have continued to decline after peaking in 2003, and are projected to be in line with FY2007. The City, in cooperation with the Texas Municipal League Risk Pool, has implemented a strategic plan to manage Workers' Compensation issues.

## **LONG RANGE GOALS**

In September of 1998, a 15-member Steering Committee was formed to work with consultants to review and update the City's Comprehensive Plan. The effort involved approximately 225 citizens who participated in a Community Forum to provide ideas, issues and suggestions that formed the Community Vision and resulted in the recommended actions of the plan. The process took several years to complete and was coordinated by the Mayor and City Council, Planning and Zoning Commission and the Comprehensive Plan Steering Committee. After countless committee meetings and various workshops, City Council adopted the plan, known as the City of La Porte 2020 Comprehensive Plan on January 22, 2001. Due to the length, the whole plan could not be included; therefore a brief overview of the Comprehensive Plan is provided beginning on page 23. In May of 2006, the 5-Year Update to the La Porte 2020 Comprehensive Plan was completed.

## **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 441. Since the policy is a stand alone 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, 2006.

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.

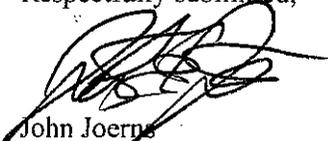
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

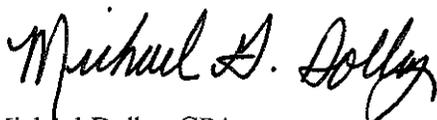
## **ACKNOWLEDGMENT**

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,

  
John Joerns  
Interim City Manager

  
Michael Dolby, CPA  
Interim 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 \$50 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 19.

## **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.

## **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. Additional information on these procedures is available on page 17.

## **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.

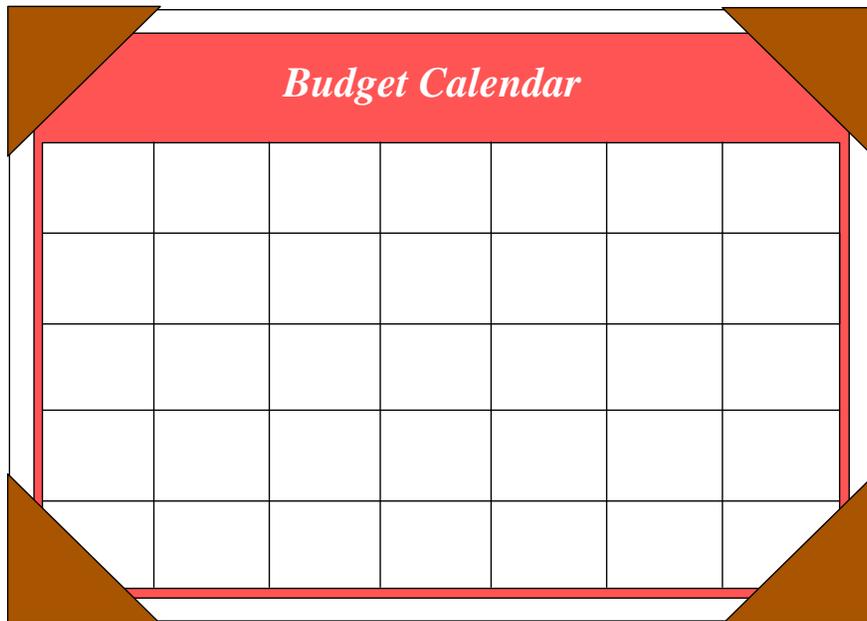
## **AMENDMENT OF APPROVED BUDGET**

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 2007-08 Budget Process is as follows:

Date	Activity
4/14	Pre-Budget Workshop with City Council
4/24	Initial Planning Discussion and Forms Distribution Departments begin preparing estimates and projections
4/25	Departments Turn in Personnel Related Budget Forms to Human Resources
5/11	Preliminary FY 2007-08 Revenue Projections Prepared
5/11	Proposed FY 2007-08 Budgets to Finance Director
5/24	Budget Review Completed by Finance Director
5/25	Proposed FY 2006-07 Budgets to City Manager
6/04-6/08	City Manager Review with Departments
6/18-6/20	Final reviews with Departments
6/28	Final FY 2007-08 Revenue Projections Prepared
7/23	Budget Review Completed by City Manager
8/13	City Manager Presents Budget to City Council
8/27	City Council Adopts FY 2007-08 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.

*Community Investment Fund* - Used to account for funds devoted to maintaining and promoting economic development in the city.

*Hotel/Motel Occupancy Tax Fund* - Used to account for funds received from the assessment of the Hotel/Motel Occupancy Tax.

*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 funds devoted to promoting the common good and general welfare of the City.

### ENTERPRISE FUNDS

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

*Sylvan Beach Fund* - Used to account for activity surrounding the City's operation of the Sylvan Beach Pavilion and Conference Center.

*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.

*Golf Course Fund* - Used to account for the operation of the municipal Golf Course.

### INTERNAL SERVICE FUNDS

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

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

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

## **CAPITAL IMPROVEMENT FUNDS**

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

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

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

*Other Infrastructure Fund* - Used to prepare for future improvements to the City's thoroughfare system and other major citywide infrastructure ventures.

*1998 General Obligation Bonds Capital Improvement Fund* - Used to fund project for drainage and park improvements.

*2000 General Obligation Bonds Capital Improvement Fund* – Used to fund projects including the expansion of City Hall, replacement of the San Jacinto Swimming Pool and construction of a new fire station.

*2002 General Obligation Bonds Capital Improvement Fund* – Used to fund project for the construction of a wastewater treatment plant.

*2004 Certificates of Obligation Bonds Capital Improvement Fund* – Used to fund projects including Bay Area Boulevard, Canada Road Paving and Drainage Improvements and the land acquisition of the Police Headquarters.

*2005 Certificates of Obligation Bonds Capital Improvement Fund* – Used to fund projects including the purchase of an aerial fire truck, Bayshore Water/Sewer Replacement and various other Water/Sewer Capital Improvements.

*2005 General Obligation Bonds Capital Improvement Fund* – Used to fund project for the construction of the Police Facility.

*2006 Certificates of Obligation Bonds Capital Improvement Fund* – Used to fund projects including additional monies for the Police Facility, a Sports Complex (Joint Venture), South La Porte Trunk Sewer and various other Water/Sewer projects.

*2006 General Obligation Bonds Capital Improvement Fund* – Used to fund project for the Westside Park Improvements.

*2007 Certificates of Obligation Bonds Capital Improvement Fund* – Used to fund projects including the Waste Water Treatment Plant, additional monies for the Sports Complex and Golf Course Cart Path Improvements.

## **DEBT SERVICE FUNDS**

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

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

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

## 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 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

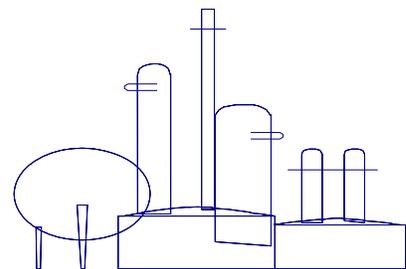
Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the 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.

### HARRIS COUNTY

This 1,723 square mile county is a leading oil, gas and petrochemical area. It has more than 3,200 manufacturing plants; the nation's largest concentration of petrochemical plants, the third largest United States seaport, 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 one of the nation's largest, providing medical care and educational opportunities. Harris County's 64 hospitals have 17,000 beds, of which 4,600 are in the Texas Medical Center.

### 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, 2007. Under the terms of the current contracts, the City has annexed a certain portion of the value of each industry on which the industry pays full City tax each year. The remaining 75% of the total value constitutes the protected Industrial District on which 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 53% of what the City's taxes on the industry would be if 100% of the industry was in the City. The contracts contain a new construction clause that allows new plant facilities to make in lieu payments on 30% of the value of new additions.

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 1997 was an estimated 32,449 people living within the City of La Porte. The increase for the last decade was 7.3% or 2,376 people. The population is estimated each year based on building permits issued by the City's Inspection Division. The U.S. Census Bureau provided the year 2000 population estimate, which is why a decrease is shown in the population between 1999 and 2000. 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>
2006	34,825	287	0.8%
2005	34,538	826	2.5%
2004	33,712	(77)	(0.2%)
2003	33,789	879	2.7%
2002	32,910	554	1.7%
2001	32,356	476	1.5%
2000	31,880	(2,311)	(6.7%)
1999	34,191	1,369	4.2%
1998	32,822	373	1.2%
1997	32,449	258	0.8%

**SERVICES**

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

## VISION

*To have a vision means to look ahead: to imagine the future. Visioning is a process by which a community envisions its preferred future. A vision chronicles the hopes, dreams, and aspirations of a community and helps citizens agree on what they want their community to become.*

The La Porte Vision is a broad statement of how the community views itself as it moves into the 21<sup>st</sup> Century. It is an ideal image of the future based on the community's values. La Porte's Vision is:

*To be a first-class community that has maintained its integrity and sense of community characterized by **livable neighborhoods, quality schools, progressive government and an enhanced quality of life.***

*To be a community that focuses on family and youth by ensuring **quality recreational and cultural activities, services, housing, economic, and educational opportunities** that promote well-rounded productive members of the community.*

*To be a community committed to sustainability by **diligently balancing community needs with available resources and managing growth in a smart and fiscally responsible manner.***

*To be a community that celebrates and embraces its long and rich history by **reinvesting in neighborhoods, preserving areas and buildings of historic significance and returning the downtown to an economically viable and lively activity center.***

*To be a community recognized for the **quality of its built environment** and the integration of the natural landscape and amenities such as Galveston Bay and Little Cedar Bayou.*

*To be a community that ensures a good **balance between residential, commercial, industrial, and public/institutional uses supported by quality infrastructure and transportation systems** and a sensitivity to the environmental influence of adjacent uses.*

*To be a community known for its **innovative solutions to managing growth and responsiveness to the needs of citizens and businesses.***

*To be a community that offers business and industry a **competitive economic environment** and is aggressive in its effort to **attract, retain and expand the local economy.***

*To be a community devoted to the **protection of its environment** and preservation and conservation of its natural and cultural resources.*

*To be a community that strives for **economic balance** and an **equitable distribution of its financial resources** in all areas of the community.*

*To be a community that is committed to its future through **reinvestment in older neighborhoods and provision of adequate infrastructure***



# LA PORTE 2020 COMPREHENSIVE PLAN

## INTRODUCTION

The La Porte 2020 Comprehensive Plan is a 20-year master plan adopted by the City Council to guide policy decisions relating to the physical and economic development of the community. In general, the plan indicates how the community desires to develop and redevelop over the course of the next twenty years. The comprehensive plan is a physical plan, it is long-range, comprehensive, and states the goals, objectives and policies of the local government. The comprehensive plan provides clear direction through specific statements of action to achieve the desired results envisioned by citizens and the leadership of the community.

The essential objectives of the comprehensive plan are as follows:

- It is a plan to guide the future physical development and redevelopment of the community;
- The time frame is long, extending over a twenty-year horizon;
- It encompasses a large geographic area including the corporate limits and ETJ of the community;
- It is general in nature, allowing some issues to be resolved and many decisions to be made;
- It articulates ideas in a framework of goals and objectives, policies and actions, and plans and projects;
- It is intended foremost, to serve as a continuing guide to decision-making, to provide a common direction, and to provide stability as issues are addressed and future decisions are made.

## COMMUNITY PROFILE

### Statistics:

#### Population

1998 – 32,822  
2010 – 37,464  
2020 – 42,684

#### Employed in Labor Force

1980 – 6,298  
1990 – 13,685  
1998 – 16,281

#### Median Household Income, 1989

\$41,733

#### Employment by Industry 1990

Professional and Related Services – 2,707  
Manufacturing, nondurable – 2,414 persons  
Retail Trade – 1,888  
Construction – 1,583

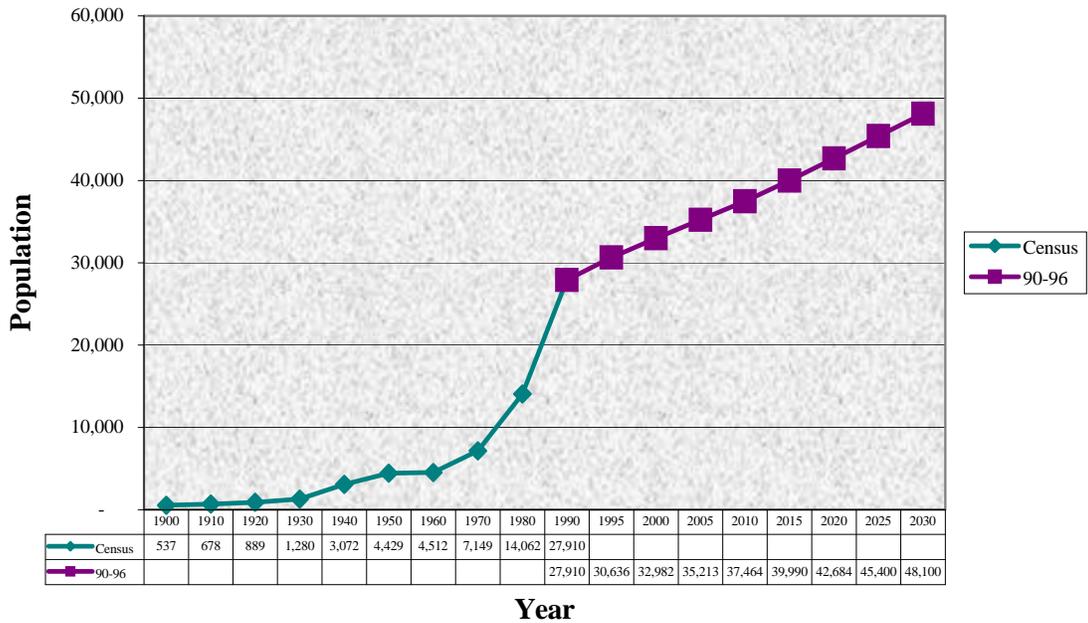
#### Income below poverty level, 1989

9 percent

#### Rate of Unemployment 1998

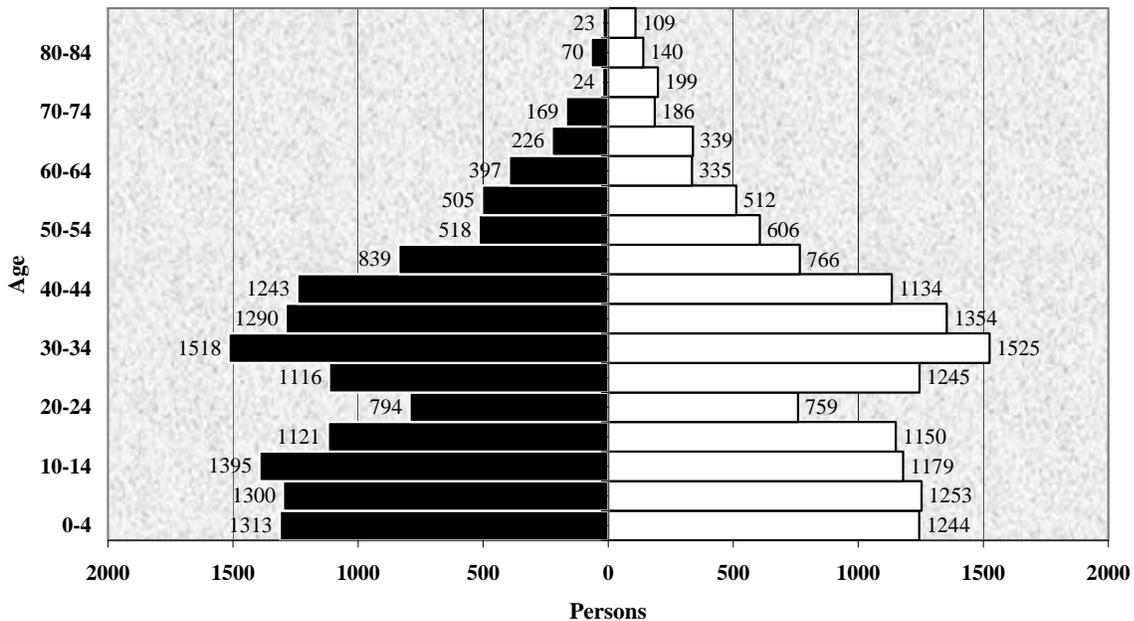
3.5 percent

Population growth in La Porte has ranged from 2 percent between 1950 and 1960 to 140 percent between 1930 and 1940. Harris County's population has been increasing since 1900 and has experienced a growth rate ranging between 12 percent and 92 percent. Since 1960, La Porte's population has increased at a greater rate than that of Harris County's. However, La Porte's population remains 1 percent of the County's population. The estimated 1998 population of La Porte was 32,822 persons. As displayed in the historical and projected future population graph, the projected population in La Porte is 37,464 persons in 2010 and 42,684 persons in 2020.



### Age and Gender

The age and gender composition of La Porte in 1990 is displayed by **the population pyramid**, which represents the distribution of population by age and gender. In 1990, the population of La Porte was primarily within the middle age cohorts, with the largest percentage of the population in the 30 to 34 age cohort, followed by cohorts ranging in age from 35 to 39 years and 10 to 14 years, respectively.



## Education

The La Porte Independent School District (ISD) serves the La Porte area. In the 1996-97 school year the student/teacher ratio was 16.1 students per teacher, which was higher than the statewide ratio of 15.4 students per teacher. The percentage of students passing all TAAS tests was virtually even with the state, as was the mean composite score on the ACT examination. A significant statistic was the number of economically disadvantaged students compared to the state average. As of the 1996-97 school year, 22.9 percent of La Porte's students were economically disadvantaged compared to a state average of 48.1 percent. Regarding the district's academic accountability, the Texas Education Agency (TEA) designates school districts as either Exemplary, Recognized, Academically Acceptable, Academically Unacceptable, Unacceptable due to Special Accreditation Investigation, or Not Rated. In 1996-97, La Porte I.S.D. received an accountability rating of "Academically Acceptable."

## Employment

The number of employed persons has increased from 6,298 to 16,281 persons between 1980 and 1998, which represents a 159 percent increase. Over the same period, Harris County experienced a 19 percent increase in the number of employed persons. The rate of unemployment increased between 1980 and 1990 in the City and County, but has since declined.

Between 1980 and 1990 all industries experienced an increase in employment with the exception of mining, which declined. There was an increase in total City employment between 1980 and 1990 of 117 percent, from 6,298 to 13,685 employed persons. In 1990, the industry with the largest percent of the employed labor force was "professional and related services," which accounted for 19 percent of the total industry employment, "manufacturing of nondurable goods" (17.6 percent), and "retail trade" (13.8 percent) were the second and third largest sectors, respectively.

## LAND USE

The Land Use Element addresses the interrelated goals, objectives, and policies that guide the future physical development of the City. This chapter documents the results of data collection, analysis, findings, and recommendations relating to existing and future land use and annexation history and management. This Element includes the *La Porte 2020 Land Use Plan*, which is the City's general plan for guiding future land use and development.

La Porte consists of approximately 9,796 acres, of which 5,772 acres are developed and 4,023 acres are undeveloped. The largest category of developed land is 'residential', which occupies approximately 2,783 acres. The residential category includes single family and multi-family uses. Single family is the largest residential subcategory occupying 44 percent of all developed land. The second largest category is rights-of-way and easements, which has a total of 1,377 acres or 24 percent of developed land. Public and institutional is the next largest category with 717 acres or 12 percent. Commercial retail and office uses account for 7 percent of land use followed by parks and open space and industrial uses, with 6 percent and 2 percent, respectively.

Based on the population projection, the acreage needs for each type of land use in Year 2020 are shown by the table on future land use requirements. This projection methodology maintains the current distribution of developed land uses.

<b>Category</b>	<b>Existing</b>	<b>Year 2020</b>	<b>Percentage of Total</b>	<b>Change</b>
<i>Total Incorporate Land Area</i>	9,796	-	-	
<i>1998 Estimated Population (Persons)</i>	32,822	42,684	-	-
Single Family Residential	2,523	3,281	44%	758
Multi-Family Residential	260	338	5%	78
Commercial Retail and Office	408	530	7%	122
Industrial	123	161	37%	37
Public and Institutional	717	932	12%	215
Parks and Open Space	365	475	6%	110
R.O.W. and Easements	1,377	1,791	23%	414
<b>TOTAL</b>	<b>5,772</b>	<b>7,507</b>	<b>100%</b>	<b>1,734</b>

Source: Wilbur Smith Associates, 1999.

## **Future Land Use Plan**

The Future Land Use Plan is the general physical plan for future development of the City based upon forecast growth to the Year 2020. The land use plan shows the generalized pattern of planned future land use, taking into consideration the City's land use goals and objectives. The purpose of the land use plan is to minimize conflicts between adjacent uses, maximize the efficiency of the transportation network, achieve fiscally sound decisions pertaining to private development and public infrastructure investments, and generally aspire to create a livable environment for the citizens of La Porte.

As part of the comprehensive planning process, the Steering Committee identified issues and needs facing the City as well as the strengths and weaknesses of the existing land use patterns. Concerns and issues were solicited from residents concerning existing and future land use. The following are examples of the issues that were received from the community during meetings conducted during the initial phases of this plan:

- Develop waterfront
- More beachfront development
- Encourage retail uses
- Concerns on unregulated industrial expansion in Bayport Channel
- Develop a Bayfront Master Plan
- Not allowing non-conforming uses
- Hotel Convention Center

## **ANNEXATION**

Annexation is the process by which the City extends its municipal services, regulations, voting privileges, and taxing authority to new territory. The City annexes territory to provide municipal services to both developed and developing areas and to exercise regulatory authority necessary to protect public health, safety and general welfare. Annexation and the imposition of land development regulations may also be used as a growth management tool to implement the comprehensive plan.

### **Annexation Policies**

A clear policy for guiding future annexations will help to minimize the future costs of providing municipal facilities and services in newly annexed areas, and to reduce the complexity of annexation procedures.

The Annexation Policy should include the following:

- In accordance with SB 89, the City should maintain a long-range annexation plan for expansion of the corporate limits and extension of municipal facilities and services. The Annexation Plan serves to guide the development of an annexation program.
- The City may utilize annexation to extend its corporate limits to encompass certain critical public facilities and important growth areas, which require protection and management through zoning and other regulatory powers that can be applied by the municipality within its incorporated area.
- The future growth and development of the La Porte area needs to occur in an orderly and coordinated manner. Private land development, construction of public facilities (streets, water, sewer, drainage, etc.), and expansion of the corporate limits should occur in a phased, coordinated manner, in accord with Federal and State laws.
- Annexation should occur prior to or concurrent with development, where possible, to coordinate the extension of adequate public facilities and services in developing areas.
- The City should continue to utilize its agreements with the industrial districts to ensure that proposed development is consistent with the desired future development pattern of the City.
- Fiscal impact analysis should be utilized to assess the estimated costs of providing municipal services and weigh them against the anticipated revenues of each annexation program.
- There may be exceptional situations where health, safety, environmental, general welfare, or other factors will override fiscal considerations and areas may be considered for annexation despite a less-than-satisfactory assessment of the fiscal impact of annexation.

With the minimum notice requirement of three years to annex, as now required by the new legislation, preparation of an annexation plan is essential to identify key areas that are in the interest of the City to annex prior to development. This will provide for orderly and cost-effective improvement and extension of public infrastructure and services, and will expand the City's tax base in coordination with the increasing demands for municipal facilities and services. The primary area for consideration of annexation is a strip of land adjacent to the southern right-of-way of Fairmont Parkway, which is important to annex to manage future development and to protect adjacent development areas and neighborhoods. It is recommended that the City identify this area in an annexation plan, which will program annexation into the State required 3-year annexation plan.

## **Goals**

The following goals are intended to provide the City direction regarding management of future annexation.

- Continue to evaluate the industrial district agreements in an ongoing manner
- Prepare an annexation management plan, in accordance with Senate Bill 89 (SB 89), to identify future annexation areas.

## **UTILITIES**

The Utility Infrastructure Element provides a framework for planning rational and orderly development of the City's utility system, which includes storm water, sanitary sewer, potable water and solid waste disposal. This element includes a review of previous plans and studies, an overview of existing facilities and services and guidance for developing detailed plans for each component of the utility system.

The City currently obtains the majority of its water from the City of Houston through the La Porte Area Water Authority. The City operates a wastewater treatment plant located on South 4<sup>th</sup> Street at Cedar Bayou. This plant has a permitted capacity of 7.56 mgd. The most southeasterly portion of the City receives wastewater treatment capacity from the Gulf Coast Regional Water Authority (GCWDA). Solid waste is currently disposed at the Waste Management Type I disposal facility in Baytown. Residential solid waste is collected and hauled by the City while commercial waste is collected and hauled by a contractor (BFI).

**Drainage  
Goals**

- Explore creative uses of drainage facilities
- Provide adequate drainage/prevent flooding.
- Design drainage facilities for safety.
- Improve public awareness of the City’s drainage systems.
- Incorporate public health concerns in drainage facility construction and maintenance.

**Drainage Improvement Needs**

- Coordinate with the Texas Department of Transportation to solve the problem of inadequate drainage along South Broadway in the High School area.
- Work closely with Harris County in the ongoing design and construction of the improvements to Sens Road to be sure that drainage is adequately addressed.
- Evaluate the potential for participation of FEMA in purchase of homes with Repetitive Loss claims in those areas draining to Taylor Bayou (Shady River). The City should investigate this same solution for properties in Shady Oaks and Bay Colony.
- Update the Master Drainage Plan.

**Potable Water System  
Goals**

- Assure that drinking water meets the highest standards for quality.
- Operate and maintain the water system such that all areas of the City have adequate water pressure.
- Conserve water usage.
- Plan for long range water supply.

**Water System Improvement Needs**

- The City needs to complete the outer loop of the City. The following segments require completion: 1) the 12” line in Fairmont Parkway, 2) a 12” line in proposed Bay Area Boulevard, 3) a 12” line in the northern portion of Sens Road, and 4) a 12” line in the northwest corner of the City along State Highway 225.
- The waterline work in Sens Road should be coordinated with City roadway improvements and storm drainage improvements constructed by Harris County Flood Control District.
- The City should update the Master Plan for water distribution.

**Sanitary Sewer System  
Goals**

- Prevent infiltration into the sanitary sewer system.
- Utilize wastewater effluent rather than releasing it to the bay.
- Ensure adequate treatment capacity.
- Develop a City utility map.
- Assure adequate capital funding for infrastructure improvements.

**Sanitary System Improvement Needs**

- Update the master plan for sewerage collection and treatment plant to reflect the changes since the 1984 update and future improvements required to provide sewer service to remaining areas of the City.

- Review or update the 1984 Wastewater Master Plan. The City should conduct detailed studies to determine appropriate infrastructure improvements. The option of constructing new trunk sewers and rerouting certain service areas could eliminate some of the existing lift stations. If development occurs consistent with the projected land use, there will be significant new sewage flow from the multifamily development along Bay Area Boulevard and Sens Road.
- Continue pursuing the sanitary sewer rehabilitation program, including televising lines, slip lining, repair of service leaks, and smoke testing.
- Provide sanitary sewer service to the mobile home park south of Pecan Plantation and west of Canada.

## **Solid Waste**

### **Goals**

- Maintain effective refuse collection system.
- Improve the aesthetics of the refuse pick-up system.

### **Solid Waste Improvement Needs**

- Evaluate alternative methods for solid waste management, which may be utilized by the City for a more economically feasible program. These methods include additional options for residential collection and disposal, and additional options to increase and upgrade the recycling program.

## **TRANSPORTATION**

The Transportation Element provides a framework for planning rational and orderly development of all levels of the City's transportation system, which includes pedestrians, automobiles, rail and air travel.

The Transportation Element includes a Thoroughfare Plan, which identifies the existing and proposed system of Freeways, Arterials and Collector streets. La Porte's thoroughfare system is comprised of existing freeways, arterial roadways, collectors and local residential streets, which require additional or new rights-of-way and may ultimately be developed as two-lane or multi-lane roadways with various cross sections.

The Thoroughfare Plan is the City's general plan for guiding thoroughfare system development, including the planned widening and extension of its roads, streets and public highways within the City and its Extraterritorial Jurisdiction (ETJ). The plan indicates the needed rights-of-way, general alignments and typical sections for planned new roadways, as well as for widening and extensions of existing thoroughfares. Proposed alignments are shown for planned new roadways and roadway extensions, and actual alignments may vary depending upon future development. The importance of thoroughfare planning is to decide, in advance, the general location and type of thoroughfares that are needed to serve the projected future mobility needs of the City and region, and to require consideration of thoroughfare rights-of-way needs concurrent with new development or redevelopment.

### **Transportation Goals:**

- Establish a hierarchy of thoroughfare classifications that will provide for safe and convenient flow of traffic.
- Provide continuity of traffic flow within and between neighborhoods.
- Provide for relief of traffic congestion.
- Eliminate major barriers to traffic movement.
- Upgrade and improve existing street infrastructure to meet or exceed minimum standards by Year 2020.
- Provide for the increasing demand for transportation facilities while preserving and enhancing the attractiveness of the environment.

- Establish and maintain a network of new and existing sidewalks as a component of improved standards for City streets.
- Cooperate with neighboring communities to establish interurban modes of transportation.
- Expand the Municipal Airport and create a self-supporting operation.

### **Benefits of Thoroughfare Planning**

The primary objective of the Thoroughfare Plan is to ensure that adequate rights-of-way are preserved on appropriate alignments and of sufficient width to allow the orderly and efficient expansion and improvement of the thoroughfare system to serve existing and future transportation needs.

The benefits of effective thoroughfare planning and implementation include:

- Preservation of adequate rights-of-way for future long-range transportation improvements;
- Minimizing the amount of land required for street and highway purposes;
- Identifying the functional role that each street should be designed to serve in order to promote and maintain the stability of traffic flow and land use patterns;
- Informing citizens of the streets that are intended to be developed as arterial and collector thoroughfares, so that private land use decisions can anticipate which streets will become major traffic facilities in the future;
- Providing information on thoroughfare improvement needs which can be used to determine priorities and schedules in the City's Capital Improvement Program (CIP) and capital budget; and,
- Minimizing the negative impacts of street widening and construction on neighborhood areas and the overall community, by recognizing where future improvements may be needed and incorporating thoroughfare needs in the City's comprehensive planning process.

### **LAND USE GOALS**

A clear statement of goals is a necessary step in the process of defining the community's vision pertaining to the type, scale, location, and density of future development and the regulatory provisions enacted to effectuate the comprehensive plan. The Comprehensive Plan Steering Committee formulated the following goals:

- Achieve growth through a deliberate planning process that emphasizes an orderly, compact, and cost efficient land use pattern.
- Provide for appropriate and compatible uses within the area of influence of the La Porte Municipal Airport.
- Provide for recreational, cultural, community, and activity facilities, which are accessible and appropriately located and integrate into the master transportation plan.
- Encourage an active, viable downtown with a variety of uses.
- Provide an appropriate amount of land for various densities and types of residential uses and ensure the highest quality living environment.
- Future development should be implemented with high regard for the physical and natural environment.
- Control development along State/County designated major thoroughfares through enhanced regulation.
- Ensure that all existing and future commercial development is attractive, highly utilized, and without negative influence on adjacent residential uses.

- Attract diversified industry that will contribute to the tax base as well as provide jobs for a variety of diverse workers in the community without conflicting with other land uses in La Porte while encouraging younger citizens to remain in the community.
- Develop a positive working relationship with the County and State in regards to mutual goals for development of lands and thoroughfares within the City limits.

## **PARKS AND RECREATION**

The Parks and Recreation Element documents the parks and recreation facilities and improvements, identifies standards of development, assesses needs and priorities based upon standards and citizen input, and recommends a framework for development of a parks and recreation system designed to meet the current and future needs of the community.

The Parks and Recreation Element serves as a guide to the general locations and types of park areas and recreation facilities needed to adequately accommodate the existing and projected future needs of the community.

The parks and recreation planning principles that should be considered to ensure a balanced emphasis on the public and private sectors; indoor and outdoor opportunities; and the integration of space, services, and facilities include:

- All people should have equal access to recreational areas, activities, services, and facilities regardless of personal interest, age, gender, income, cultural background, housing environment, or handicap;
- Public recreation should be highly coordinated among public institutions and private entities to avoid duplication and encourage cooperation;
- Public recreation should incorporate public services such as education, health and fitness, transportation, and leisure;
- Facilities should be well-planned and coordinated to ensure adequate adaptability to future needs and requirements;
- The availability of financial resources should be considered in all phases of planning, acquisition, development, operation, and maintenance of spaces and facilities.
- Public participation is critical to the eventual success of the parks and recreation system and should, therefore, be included in all stages of the process;
- The process should offer continuous opportunities for incremental evaluation and review;
- Other existing plans that affect the area should be integrated into the final recommendations and ultimately in implementation;
- There should be established procedures for acquiring land for future parks and recreation areas and facilities prior to development; and,
- The design of spaces and facilities should encourage the most efficient utilization of land and consider the needs, desires, and opinions of the intended users.

The City is served by a system of areas and facilities that provide opportunity for a range of recreational activity for residents and visitors of La Porte. The parks and recreation system includes a total area of approximately 178 acres in 6 community parks, 11 neighborhood parks and 3 special use facilities. As shown by the table on park resources versus demand, to meet national standards for mini, neighborhood and community parks, the City needs to acquire and develop an additional 99 acres of parkland.

<b>Park Classification</b>	<b>Existing Supply</b>	<b>Recommended Supply</b>	<b>Sufficiency or (Deficiency)</b>
Mini-Park	0 acres	12.5 acres	(12.5) acres
Neighborhood Park	30 acres	49.5 acres	(19.5) acres
Community Park	148 acres	214.5 acres	(66.5) acres
Golf Course (special use)	170 acres	--	170 acres
Private parks	10.5 acres	--	10.5 acres

Source: Wilbur Smith Associates

Future anticipated growth and the nature and location of this growth will dictate the necessity to continue to expand and provide increasing acres of land dedicated for parks and recreational use. Based upon a projected population of 42,684 persons in the Year 2020, La Porte will need a total inventory of parks and recreation areas of 361 acres. To satisfy the estimated projected demand for parks and recreation areas and facilities, based upon recommended national standards, the City will need to acquire and develop 9-acres per year to the Year 2020.

**Parks Goals:**

- Promote the conservation of natural resources through acquisition of parks and recreation areas, preservation of open space, and environmentally sensitive planning.
- Provide a diverse blend of parks, recreation and open space areas including community and neighborhood parks, mini-parks, natural open space areas, and linkages, to adequately accommodate the current and future needs of La Porte’s residents and visitors.
- Create and maintain an accessible parks and recreation system for enjoyment by residents and visitors alike.
- Establish cooperative agreements and coordinated efforts with other governmental jurisdictions, educational bodies, and private sector entities.
- Continue to implement a parks and recreation improvement program, including redevelopment of existing areas, and maintenance, improvement and renovation of all public areas and facilities.
- Continue to promote the provision of parks and recreation opportunities oriented around water-related activities and programs, including swimming pools and the bay front area.
- Develop a network of pedestrian and bicycle ways throughout the La Porte area, including an interconnected system of paths, trails, lanes, and routes that are multipurpose, accessible, convenient, and connect to residential neighborhoods, parks, schools, workplaces, shopping, major open spaces, and other destinations.
- Assist in the preservation and enhancement of the education, appreciation, and preservation of local historic and cultural resources.

**COMMUNITY FACILITIES AND PUBLIC SAFETY**

The purpose of the Community Facilities Element is to promote the adequate provision of primary public services such as police, fire, emergency medical services, libraries, and governmental buildings and facilities.

**Police Department**

Based on the Uniform Crime Report (1998), the number of full-time law enforcement officers, for a city with a population between 25,000 and 49,999 inhabitants, was 2.2 per 1000 inhabitants. The number of full-time law enforcement employees per 1,000 inhabitants was 2.9. As displayed in the table on projected police department staffing, the City currently needs to add one additional employee to the Police Department to meet the standards established by U.S. Department of Justice, Federal Bureau of Investigation. Assuming the rates remain at 2.2 and 2.9 for officers and total employees, respectively, the table indicates that the City will need six additional officers and five additional staff in the Year 2005 increasing up to 23 additional officers and 9 additional staff in the Year 2020, based upon the population projections.

Year	Population	Officers Needed	Employees Needed	Rate / 1,000 Inhabitants		Additional Staffing	
				Officers	Employees	Officers	Employees
1999	32,162 <sup>1</sup>	71	93	2.2	2.9	0	1
2005	35,213 <sup>2</sup>	77	102	2.2	2.9	6	5
2010	37,464 <sup>2</sup>	82	109	2.2	2.9	11	6
2015	39,990 <sup>2</sup>	88	116	2.2	2.9	17	7
2020	42,684 <sup>2</sup>	94	124	2.2	2.9	23	9

<sup>1</sup> Estimated population

<sup>2</sup> Projected population

Source: Wilbur Smith Associates, 1999

To continue to provide a level of service in the future that equals or exceeds that provided today, the Police Department identified the following needs:

- New Police/Court complex;
- Maintain the number of personnel to meet or exceed the standards established in Uniform Crime Report;
- Increase in the number of department vehicles proportionate to personnel growth;
- Modernized communication systems to incorporate mobile data terminals; and,
- Enhance existing community policing programs.

### Fire Department

Based on a survey conducted by the National Fire Protection Association (NFPA) in 1997, for cities with a population between 25,000 and 49,999 inhabitants, the median rate of career and volunteer fire fighters per 1,000 people by region (south) is 1.50 and 1.10, respectively. As displayed in the table on Fire Department staffing needs, the City currently maintains a philosophy that is different from the NFPA rates for the ratio of career versus volunteer fire fighters. La Porte maintains more volunteer and less career fire fighters than similar cities, the result of which generally balances out in terms of the overall personnel needs of the Department. In total, La Porte has more manpower available than similar sized cities. The City may consider adding more career fire personnel in the future as the city continues to develop and increase in total population.

Year	Population	Career Fire Fighters Needed	Volunteer Fire Fighters Needed	Rate / 1,000 Inhabitants		Additional Staffing	
				Career	Volunteer	Career	Volunteer
1999	32,162 <sup>1</sup>	48	35	1.50	1.10	35	(45)
2005	35,213 <sup>2</sup>	53	39	1.50	1.10	40	(41)
2010	37,464 <sup>2</sup>	56	41	1.50	1.10	43	(39)
2015	39,990 <sup>2</sup>	60	44	1.50	1.10	47	(36)
2020	42,684 <sup>2</sup>	64	47	1.50	1.10	51	(33)

<sup>1</sup> Estimated population

<sup>2</sup> Projected population

Source: Wilbur Smith Associates, 1999

## **Library Services**

The Edith Wilson Public Library, owned and maintained by the City, has 40,000 volumes, a weekly visitor count of 1,500 persons and average monthly checkouts ranging up to 8,000 volumes during the summer months.

In the near future a new library will be built which will be approximately 20,000 square feet in size and will house 100,000 to 120,000 traditional library materials including books, compact discs, videocassettes, books on tape, magazines and newspapers, and computers for public use. The new library building will be owned and maintained by the City of La Porte, however the Harris County Public Library System will supply staff, some equipment, collection materials, and supplies necessary to manage a branch library.

### **Community Facilities Goals:**

- Maintain adequate provision of police services and continue to fulfill the mission of the Police Department.
- Maintain an excellent level of fire safety services provisions and continue to fulfill the mission of the Fire Department.
- Support the Edith Wilson Public Library to maintain its growth and utilization and continue to provide quality educational services.
- Provide adequate administrative building space for the delivery of quality services to the public.
- Assist in the provision of adequate health care facilities and services to the citizens of La Porte.

## **Public Safety**

The purpose of the Public Safety Element of La Porte's Comprehensive Plan Update is to provide for a safe and secure living environment for the community's residents as well as a safe destination for visitors to the city. The Public Safety Element serves to highlight the highest-priority safety concerns of the community while focusing on emergency planning and response needs in La Porte. Given its coastal location and proximity to the major industrial areas of east Harris County, hurricane preparedness and disaster planning are key concerns of city officials and residents.

### **Public Safety Goals:**

- Maximize public safety and protection of citizens during and after emergencies.
- Provide for key public services during emergencies.

### **Key policies include:**

- Continuously monitor the effectiveness of emergency warning systems.
- Use all available means to make citizens aware of potential hazards and emergency situations, emergency plans and procedures, and the information available for personal emergency planning and damage prevention.
- Ensure that secure accommodations are available for inevitable shelter needs while focusing on evacuation of most residents to shelters farther inland.
- Maintain basic public safety services that are adequately funded and staffed.
- Consider hurricane hazard reduction a high priority in future development, redevelopment, and infrastructure provision.
- Continue to provide adequate resources to the appropriate agencies and departments to sustain an ongoing education and training program for mass medical emergencies.

## **RESIDENTIAL DEVELOPMENT**

Neighborhoods are one of La Porte's greatest assets as they form a foundation for a sound quality of life. The City is made up of several distinct neighborhood areas, each with somewhat different physical characteristics such as the age of housing, street configuration, and the sizes of structures and lots. Much of the City's overall image and identity is due to the unique character of its neighborhoods, and these distinguishing features should therefore be preserved. Neighborhoods that are safe, well maintained and have character will maintain property values and thus maintain a sound neighborhood environment and a stable residential tax base.

The attractive appearance and environmental quality of existing and future low-density residential neighborhoods should be protected and improvements made where necessary to maintain the value of properties and enhance the quality of life. It is important as the city continues to develop that the integrity of these neighborhoods is preserved and the value and enjoyment of property is maintained and enhanced.

### **Goals for residential development:**

- Consider programs to revitalize and rehabilitate existing housing where needed.
- Meet the future housing needs by providing for a variety of housing options.
- Encourage the rehabilitation or replacement of substandard housing.
- Promote a standard of home ownership encouraging well-maintained residential properties.
- Preserve the integrity of existing neighborhoods and create livable and safe neighborhood environments.
- Protect the attractive appearance and environmental quality of existing neighborhoods and make necessary improvements to maintain the value of properties and enhance the quality of life.

### **Neighborhood protection provisions include:**

- Increased building and parking lot setbacks of adjacent nonresidential uses;
- Increased lot sizes of adjacent nonresidential land uses;
- Increased lot depths of residential neighborhoods when adjacent to nonresidential development;
- Perimeter landscaping and fencing for all residential subdivisions, or nonresidential developments when adjacent to existing residential development;
- Platted open space/buffer easements;
- Limitations on nonresidential building height when adjacent to residential use, or increased setbacks equal to twice the height of the nonresidential building.
- Decorative building materials on rear elevations of nonresidential buildings;
- Screening of mechanical equipment and service areas;
- Building orientation to lessen the visual impact on residential areas;
- Restrict direct access between residential and nonresidential developments; and,
- Utilize planned unit development provisions to encourage innovative and imaginative site design to minimize adverse impacts on adjacent properties.

## **BEAUTIFICATION AND CONSERVATION**

Citizens have expressed great interest for enhancing the visual appearance of La Porte and the redevelopment and reinvestment in Downtown, along major corridors, and in nonresidential areas. Through public involvement it is apparent that citizens visualize attractive shopping centers, livable neighborhoods, landscaped roadways, pleasant places to walk, and an enhanced quality of life. They want successful shopping areas that appeal to shoppers. They see the opportunities in the downtown to create a destination that combines a lively entertainment district in a historically significant area, retail stores interspersed with restaurants and professional offices and a blend of residential units as well.

### **Goals for Beautification:**

- Improve the community character to make it a more desirable place to live, work, and visit.
- Improve the aesthetic visual environment through enhancement of site design, signage, roadways, parking areas, open space, and landscaping.
- Invest in Downtown to establish a vibrant mix of places to work, live, and visit, with shops, restaurants, entertainment, and a variety of dwelling units.

## Downtown La Porte

To create an attractive, interesting place where citizens and visitors want to shop and be entertained, there are several issues to be addressed including creating a mixed use environment, accessibility, parking, aesthetics, and pedestrian orientation.

**Mixed Use** - Elements that will help generate interest and patronage include a destination restaurant, family spots such as an ice cream parlor, entertainment venues such as a community theater, a variety of unique retail shops, residential units, and defined open space for parks and recreational activities and downtown festivals and special events.

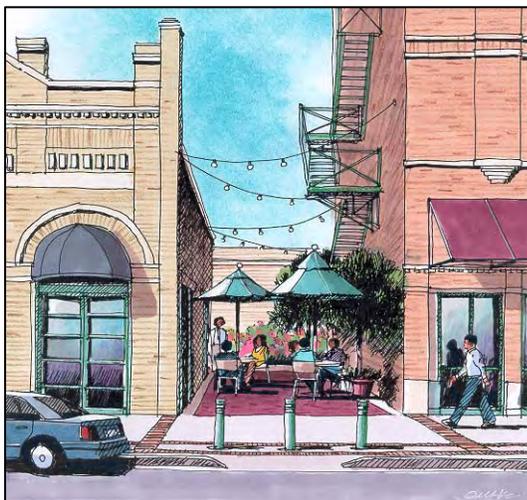
**Access** - A top priority should be improvement of street conditions throughout Downtown and the surrounding area. Streets should be in good condition and curbs and gutters should be installed to adequately drain the streets and prevent flooding.

Another significant asset is distinct signage that conveys the character of the district, which will assist shoppers to easily find their destination while helping to alleviate confusion for visitors.

**Aesthetics** - A business district is largely characterized by its physical appearance. Factors influencing the appearance include architecture, facade maintenance, gateways, signage, landscaping, open space, street furniture, and lighting. If an area is perceived as depressed, underutilized, or unsafe, it will typically not enjoy the activity necessary to revitalize it. If Downtown La Porte is highly active, aesthetically attractive, and safe, people will enjoy spending time in the area.

**Parking** - Adequate parking is essential to the long-term success of downtown. To determine the supply necessary to meet the parking demand, an area wide parking study is recommended to identify the existing conditions, inventory the availability of both on- and off-street parking spaces, identify existing and future parking needs and options for meeting the needs, and preparing a downtown parking plan and program.

**Pedestrian Friendliness** - The purpose of a pedestrian friendly Downtown is to encourage people to get out of their cars and interact with other people. Downtown may be considered pedestrian friendly when a person desires to visit the district and complete their business on foot. A design theme should be implemented throughout Downtown to create a unifying identity. Corners can be enhanced for pedestrians to facilitate crossing streets by creating extensions, which shorten the distance making it easier and safer to cross the street.



## **REDEVELOPMENT STRATEGY**

Urban redevelopment efforts require cooperative action to encourage new and sustained private investment and to provide supporting rehabilitation of public infrastructure. A key part of the process is determining what strategic actions the community should take to achieve its redevelopment goals and objectives. Successful redevelopment will often require cooperation and coordination between agencies at different levels of government as well as non-profit community organizations. This should include coordination of physical improvements with social service programs, which aim to enhance the health and economic capacity of residents in targeted neighborhoods.

### **Redevelopment Goals:**

- Stabilize and improve the quality of neighborhoods and other areas in decline by attracting renewed private investment activity.
- Revitalize the City's historic downtown area.

### **Historic Downtown Area**

La Porte's historic downtown area along Main Street is no longer its primary commercial center. However, it is an area that is still valued by residents, as indicated during the comprehensive planning process. Improvements can be made to the physical appearance and functionality of the downtown area that will have a significant impact.

An initial step that the City can take in the downtown area is to conduct an inventory of existing building conditions. Once this information is assembled, the City can determine which blocks have a disproportionate share of deteriorated buildings and where rehabilitation needs are the greatest.

### **Older Neighborhoods**

The City's 1984 Comprehensive Plan identified the neighborhoods and commercial areas south of Barbour's Cut Boulevard as concerns for future planning because of deterioration that was resulting from an influx of industrial and storage-type facilities. These northside neighborhoods are still targets for redevelopment as are areas farther south along the La Porte bayfront east of Broadway.

### **Bayfront Area**

The 1984 Comprehensive Plan referred to the La Porte bayfront as the City's "forgotten" area even though it had the potential to become a principal attraction. "Old La Porte" thrived early in this century due to the popularity of Sylvan Beach Park, with visitors flocking here from across the region. However La Porte no longer has a "city by the sea" atmosphere and visitors might not even be aware of the bay's proximity since the bayfront has virtually no commercial or retail activity. The Pavilion at Sylvan Beach is the only use approaching a commercial-type operation along the bay, and the only recent residential development is in southern La Porte. Enhancement and promotion of Sylvan Beach Park is seen as the key to any substantial redevelopment of the bayfront area, especially if La Porte hopes to compete with the Clear Lake area in attracting development related to the boating recreation industry. Other commercial and recreational uses could be encouraged to increase the amount of activity along La Porte's waterfront. Aside from Sylvan Beach, any other development approach in this area would require aggressive land assembly efforts by the City.

## **IMPLEMENTATION**

Planning is a continuous process. As such, it is important to realize that the La Porte Comprehensive Plan Update is by no means an end in itself. In fact, standing alone it is merely a source of information on existing conditions and future desires, capable of accomplishing very little. A Comprehensive Plan must be constantly scrutinized to ensure that its goals, objectives, policies, and recommended actions continue to reflect changing community needs and attitudes. Likewise, great care should be taken to ensure that its policies are continually reflected in the La Porte 2020 Land Use Plan, which is the general plan for land use and development for the City.

The essence of the Comprehensive Plan is an implementation program that includes specific program recommendations and actions addressing each of the plan elements. The products of the implementation program include a series of specific implementation actions for each element of the plan, a schedule of capital improvement projects, and implementation tools such as the zoning ordinance, subdivision regulations, and other development-related ordinances.

Circumstances will continue to change in the future, and the La Porte Comprehensive Plan Update will require modifications and refinements to be kept up-to-date and current. Some of its proposals will be found unworkable and other solutions will continue to emerge. Needed refinements and changes should be carefully noted and thoroughly considered as part of **Periodic Plan Updates** and **Major Plan Revisions**. As changes occur, however, **La Porte's Vision** should remain the central theme and provide a unifying element. The plan's importance lies in the commitment of citizens to agree on La Porte's purposes for the future, and to apply that consensus in continuing efforts that focus on the betterment of their community.



Perhaps the most important method of implementing La Porte's Comprehensive Plan comes from a day-to-day commitment by elected and appointed officials, City staff members, and citizens of La Porte. The Comprehensive Plan Update must be perceived as a useful and capable tool in directing the City's future. The La Porte 2020 Land Use Plan; La Porte Thoroughfare Plan; General Parks and Recreation System Plan; and previous Water, Wastewater, and Storm Drainage Plans should be displayed and available for ready reference by public officials, City staff, and citizens. The Comprehensive Plan should continually be referenced in planning studies and zoning case reports as well as informal discussion situations. It is this high visibility that will make the plan successful, dynamic, and a powerful tool for guiding La Porte's future growth and development.

**Implementation Goals:**

- The City shall be accountable to its citizens for meeting the goals, objectives, and policies set forth in this and future comprehensive plans.
- Establish and maintain strong citizen and organizational support of the Comprehensive Plan to ensure continued updating and implementation.
- Implement and annually update a multi-year Capital Improvements Program (CIP).
- Develop alternatives to finance the construction of infrastructure extensions supporting new development.
- Revise existing ordinances and adopt new ordinances as necessary to implement the Comprehensive Plan.

**City of La Porte**  
**Consolidated Summary of All Funds**

	Balance 09/30/07	FY 07-08 Revenues	FY 07-08 Expenses	Balance 09/30/08
<b>Governmental Fund Types:</b>				
General Fund	11,784,447	30,010,812	30,010,812	11,784,447
Grant Fund	424,276	1,036,356	1,036,356	424,276
Street Maintenance Sales Tax	331,574	726,535	1,004,178	53,931
Community Investment	765,249	217,358	233,120	749,487
Hotel/Motel Occupancy Tax	284,918	530,020	556,540	258,398
Section 4B Sales Tax	4,287,056	1,871,847	971,565	5,187,338
Tax Increment Reinvestment	249,112	1,621,438	1,600,185	270,365
	<hr/>	<hr/>	<hr/>	<hr/>
Total Governmental Types	18,126,632	36,014,366	35,412,756	18,728,242
<b>Enterprise:</b>				
Utility	3,249,485	7,863,720	8,038,354	3,074,851
Sylvan Beach	108,604	250,280	274,158	84,726
Airport	210,743	55,906	23,396	243,253
La Porte Area Water Authority	1,964,577	1,295,846	1,717,760	1,542,663
Golf Course	191,964	1,121,404	1,304,138	9,230
	<hr/>	<hr/>	<hr/>	<hr/>
Total Enterprise	5,725,373	10,587,156	11,357,806	4,954,723
<b>Internal Service</b>				
Motor Pool	3,102,371	2,028,711	1,529,323	3,601,759
Insurance Fund	1,783,698	4,883,865	4,881,080	1,786,483
Technology Fund	642,014	1,158,764	1,211,065	589,713
	<hr/>	<hr/>	<hr/>	<hr/>
Total Internal Service	5,528,083	8,071,340	7,621,468	5,977,955
<b>Capital Improvement:</b>				
General	900,865	66,900	955,000	12,765
Utility	1,574,702	600,000	935,000	1,239,702
Sewer Rehabilitation	34,562	317,800	350,000	2,362
1998 GO Bond Fund	553,440	14,100	-	567,540
2000 GO Bond Fund	89,862	1,100	54,465	36,497
2002 GO Bond Fund	28,215	1,500	-	29,715
2004 C/O Bond Fund	1,164,755	13,100	-	1,177,855
2005 C/O Bond Fund	497,192	2,800	60,000	439,992
2005 GO Bond Fund	76,403	2,300	-	78,703
2006 C/O Bond Fund	339,649	10,000	-	349,649
2006 GO Bond Fund	44,478	5,000	49,478	-
2007 C/O Bond Fund	127,261	178,000	305,261	-
Other Infrastructure	720,009	51,700	200,000	571,709
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Improvement	6,151,393	1,264,300	2,909,204	4,506,489
<b>Debt Service:</b>				
General	1,765,335	3,320,122	3,477,278	1,608,179
Utility	812,277	511,950	479,105	845,122
La Porte Area Water Authority	-	758,531	758,531	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Debt Service	2,577,612	4,590,603	4,714,914	2,453,301
<b>Total All Funds</b>	<b>38,109,093</b>	<b>60,527,764</b>	<b>62,016,148</b>	<b>36,620,709</b>



ORDINANCE NO. 07-3024

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008; 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, 2007, through September 30, 2008, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 23, 2007, and a public hearing scheduled for August 27, 2007 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, 2007, through September 30, 2008.

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.

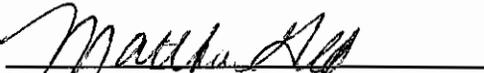
PASSED AND APPROVED this the 27<sup>th</sup> day of August, 2007.

CITY OF LA PORTE, TEXAS

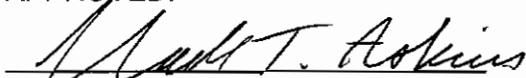


Alton Porter, Mayor

ATTEST:

  
Martha Gillett, City Secretary

APPROVED:

  
Clark T. Askins, Assistant City Attorney

**RESOLUTION NO. 07-14**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2007 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 2007 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2007 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, 2007, property with a total appraised value of \$2,019,627,791 and a total taxable value of \$1,633,072,289.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$2,682,670 as of January 1, 2007;

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

Section 1. the 2007 taxable roll in the amount of \$1,633,072,289, 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 24th day of September, 2007.

CITY OF LA PORTE, TEXAS  
Alton C. Porter  
Alton Porter, Mayor

ATTEST:

Martha Gillett  
Martha Gillett, City Secretary

APPROVED:

Clark T. Askins  
Clark T. Askins, Assistant City Attorney

**ORDINANCE NO. 07- 3025**

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, 2007, and ending September 30, 2008, 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, 2008, 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-one cents (\$.611) 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 nine cents (\$.099) 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.

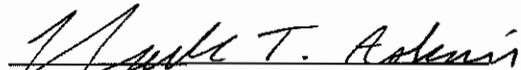
PASSED AND APPROVED this the 24<sup>th</sup> day of September, 2007.

CITY OF LA PORTE, TEXAS  
  
Alton Porter, Mayor

ATTEST:

  
Martha Gillett, 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 1/2" 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
97-98	1,211,074,930	0.71	8,598,632	8,437,322	98.1%
98-99	1,259,074,366	0.71	8,939,428	8,795,498	98.4%
99-00	1,292,350,563	0.71	9,175,689	9,006,072	98.2%
00-01	1,422,827,324	0.71	10,102,074	9,831,981	97.3%
01-02	1,504,662,254	0.71	10,683,102	10,515,098	98.4%
02-03	1,512,683,239	0.71	10,740,051	10,539,796	98.1%
03-04	1,560,460,910	0.71	11,078,891	10,924,697	98.6%
04-05	1,634,889,155	0.71	11,607,713	11,451,693	98.7%
05-06	1,695,166,622	0.71	12,035,686	11,759,770	97.7%
06-07	1,792,232,683	0.71	12,724,856	12,420,578	97.6%

Assessment basis for all years is 100%

**CITY OF LA PORTE  
ANALYSIS OF TAX RATE  
FOR FISCAL YEAR 2007-2008**

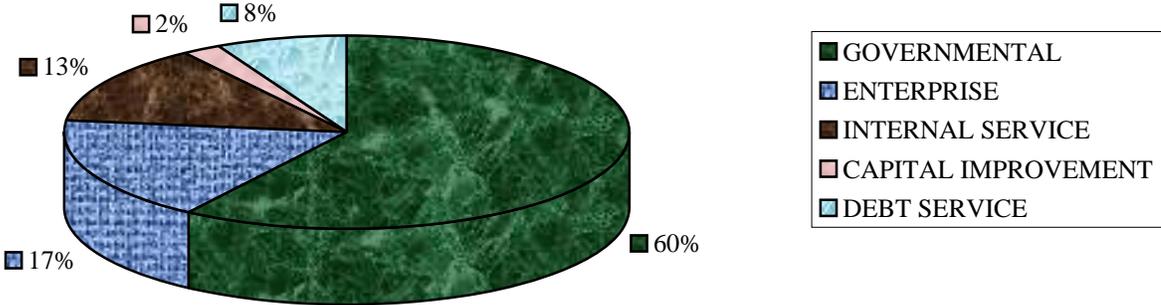
Appraised Valuation (100% Market)	2,019,627,791
Less Exemptions	386,555,502
Total Assessed (Taxable) Value	1,633,072,289
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	11,594,813
Estimated Collection Rate	98.5%
Estimated Tax Collections	11,420,890
Allocated to General Fund (Rate of .611)	9,828,401
Allocated to Debt Service (Rate of .099)	1,592,490

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

	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
<b>REVENUES</b>				
General Property Taxes	12,117,092	12,566,823	12,996,311	12,951,130
Franchise Taxes	2,039,698	2,045,134	1,965,070	1,991,314
Sales Taxes	3,741,321	3,652,158	4,727,136	5,044,442
Industrial Payments	7,659,591	7,011,066	8,271,404	7,692,308
Other Taxes	326,461	354,780	427,781	477,727
License & Permits	683,284	447,880	783,880	669,430
Fines & Forfeits	933,063	810,505	846,278	1,055,595
Charges for Services	7,317,944	7,278,789	7,369,782	7,657,438
Parks & Recreation	204,549	244,582	227,374	236,040
Recreation & Fitness	252,085	276,500	274,641	276,775
Employee Health Services	3,066,250	3,532,172	3,554,431	3,993,336
Water Revenue	5,414,247	5,425,092	5,522,097	5,609,167
Wastewater Revenue	2,842,495	3,369,861	3,163,249	3,440,387
Intergovernmental	977,001	290,150	806,482	741,920
Miscellaneous	119,922	36,000	122,084	1,539,305
Other Financing Sources	858,292	8,747,274	8,776,774	845,105
Operating Transfers - In	6,662,337	5,736,083	5,695,336	4,305,821
Interest Income	1,340,017	1,706,155	2,479,106	2,000,524
<b>TOTAL REVENUE ALL FUNDS</b>	<b>56,555,649</b>	<b>63,531,004</b>	<b>68,009,216</b>	<b>60,527,764</b>
	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
<b>EXPENDITURES</b>				
Personal Services	22,193,777	23,858,907	23,218,687	24,698,760
Supplies	2,583,068	2,224,640	2,148,754	2,167,212
Services and Charges	16,580,844	16,646,401	15,092,715	19,096,166
Capital Outlay	8,451,185	14,642,271	27,616,509	7,033,275
Debt Service	3,486,183	4,053,322	4,053,322	4,714,914
Operating Transfers - Out	9,098,877	6,539,136	6,357,336	4,305,821
<b>TOTAL EXPENDITURES ALL FUNDS</b>	<b>62,393,934</b>	<b>67,964,677</b>	<b>78,487,323</b>	<b>62,016,148</b>

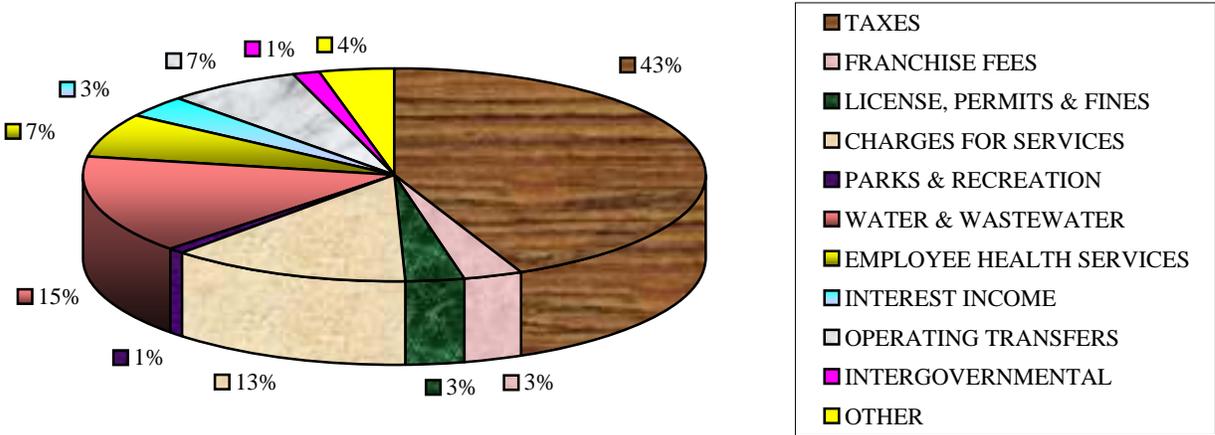
# CONSOLIDATED SUMMARY

## REVENUES BY FUND TYPE FISCAL YEAR 2007-2008



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2007-08

## ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2007-08



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2007-08

**City of La Porte  
Revenue Projection Rationale  
For Year 2007-08**

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 analyze historical activity and adjust for estimated future activity.

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**

The top six revenue accounts, representing 86.5% of total General Fund revenues, are presented below in order of the amount of revenue received.

**Ad Valorem Taxes** - 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. Our projection of Ad Valorem revenue indicates a 2.5% increase over the FY 2006-07 projection. This increase is attributed to growth in the tax base caused by increases in appraised values and new construction.

**In Lieu of Taxes** - Another major revenue source that is derived through the taxation process is the collection of In Lieu of Taxes. These payments are made by companies located in the City's two industrial zones. The City enters into a contract with each company. This year's estimate includes an overall increase of 9.7%. This increase is largely attributable to higher values and inventories at the various facilities. The in lieu of taxes revenues are now distributed 97.5% to the General Fund and 2.5% to Community Investment Fund.

**Sales Tax** - The City receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. An 18% increase over the prior year budget is forecasted for the new fiscal year, which can be attributed to higher economic activity for businesses located in the City of La Porte. This is also illustrated in the growth in building permit revenue, which is projected to increase 75% in the new fiscal year.

**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 decrease by 2% for the new fiscal year. This is the result of the deregulation of utilities.

**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 is very easy to project because of the constant population and constant rates. Additionally, weather and other outside factors do not affect this revenue source. This revenue stream is expected to remain steady this year at \$1.8 million.

**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 2007-08 income estimate is based on a 4.5% interest rate.

**City of La Porte**  
**Revenue Projection Rationale, Continued**  
**For Year 2007-08**

**Proprietary Funds**

**Water and Sewer Revenue** - These two revenue accounts represent 91.2% 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. Both of these revenue sources are dependent on seasonal factors such as rainfall.

**Charges for Services** account for 69% of total revenues in the **Sylvan Beach Fund**. This includes rental of the Sylvan Beach Pavilion, as well as concession and caterer commissions.

**Rental of Space** accounts for 71.2% of **Airport Fund** revenue. We expect this revenue stream to remain constant.

**Charges for Services** account for 95% of total revenues in the **Golf Course Fund**. 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 expected to decrease by \$36,596, or 3%, due to decreases in activity at the golf course.

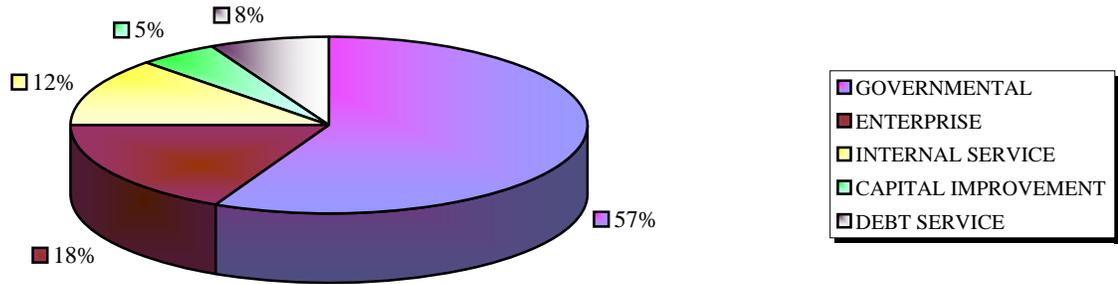
**Charges for Services** represent 94.1% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to increase by \$142,045, or 8%. In 2010, the City anticipates the replacement of 2 aerial trucks.

**Charges to Departments** represent 70% of total **Insurance Fund** revenues this year. Revenues are expected to increase \$437,171, or 14.7%. This increase is a direct result of increased charges to operating departments. These charges are based on anticipated costs of providing health insurance to City employees and retirees, which are expected to increase 12.5%. Historical data is used, and based on these estimates, a significant increase was built into this budget. Cities throughout the state are facing 40-50% increases in their rates this year.

**Charges for Services** represent 92.5% of total **Technology Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing computers of all types to City Departments as well as fees for telephones. Historical data is used to determine estimates of maintenance, repair and replacement for computers. Leasing rather than replacing certain equipment has resulted in lower lease fees for the upcoming year. Fees are expected to increase in the coming year due to fiber optic lines.

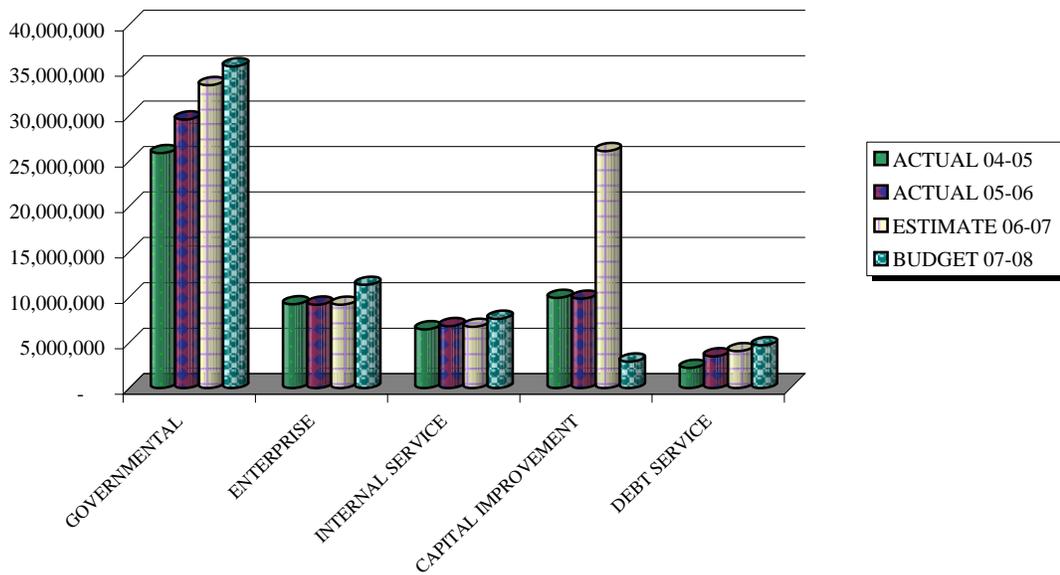
# APPROPRIATION BY FUND

FISCAL YEAR 2007-2008



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2007-08. As shown, the governmental funds, which include the General Fund make up 57% of total appropriations. The General Fund is 48% of the entire budget.

## FOUR YEAR COMPARISON



This graph illustrates a four year comparison of appropriations, for all funds, by fund type. The spike in capital improvements for the 06-07 estimate is due to the issuance of bonds (\$8 million) as well as the estimated completion of several ongoing projects.

**City Of La Porte  
Appropriation by Fund**

	<b>Adopted 2004-05</b>	<b>Adopted 2005-06</b>	<b>Adopted 2006-07</b>	<b>Adopted 2007-08</b>
<b>Governmental Fund Types</b>				
General	25,397,585	25,987,077	28,245,299	30,010,812
Street Maintenance Sales Tax	-	-	-	1,004,178
Grant Fund	206,871	2,793,931	347,491	1,036,356
Economic Development	120,000	190,000	138,000	233,120
Hotel/Motel	336,750	334,280	454,346	556,540
La Porte Development Corp	280,050	740,060	832,180	971,565
Tax Increment Reinvestment	33,000	36,000	36,720	1,600,185
<b>Total Governmental Types</b>	<b>26,374,256</b>	<b>30,081,348</b>	<b>30,054,036</b>	<b>35,412,756</b>
<b>Enterprise Funds</b>				
Utility	7,083,190	6,774,071	6,798,512	8,038,354
Sylvan Beach Pavilion	207,741	208,683	208,360	234,158
Airport	31,080	31,443	190,248	23,396
La Porte Area Water Authority	1,012,940	1,693,956	1,631,110	1,567,760
Golf Course	1,171,206	1,240,740	1,193,500	1,304,138
<b>Total Enterprise</b>	<b>9,506,157</b>	<b>9,948,893</b>	<b>10,021,730</b>	<b>11,167,806</b>
<b>Internal Service Funds</b>				
Motor Pool	1,989,806	1,661,304	1,457,154	1,529,323
Insurance Fund	4,345,783	4,017,103	4,376,091	4,881,080
Technology Fund	988,087	956,611	1,289,149	1,211,065
<b>Total Internal Service</b>	<b>7,323,676</b>	<b>6,635,018</b>	<b>7,122,394</b>	<b>7,621,468</b>
<b>Capital Improvement Funds</b>				
General CIP	405,296	433,500	402,950	955,000
Utility CIP	1,345,000	715,000	1,230,000	935,000
Sewer Rehabilitation CIP	350,000	330,000	330,000	350,000
Sylvan Beach CIP	40,750	-	-	40,000
Airport CIP	40,000	210,000	-	-
LPAWA CIP	-	-	-	150,000
Other Infrastructure	-	705,000	-	200,000
1998 GO Bond CIP	151,953	1,207,639	6,000	-
2000 GO Bond CIP	165,000	1,160,000	170,000	54,465
2002 GO Bond CIP	-	732,789	-	-
2004 CO Bond CIP	-	10,000	-	-
2005 CO Bond CIP	-	1,800,000	675,000	60,000
2005 GO Bond CIP	-	-	459,400	-
2006 CO Bond CIP	-	-	260,000	-
2006 GO Bond CIP	-	7,700,000	-	49,478
2007 CO Bond CIP	-	-	-	305,261
<b>Total Capital Improvement</b>	<b>2,497,999</b>	<b>15,003,928</b>	<b>3,533,350</b>	<b>3,099,204</b>
<b>Debt Service Funds</b>				
General Debt Service	1,951,586	2,190,671	2,798,294	3,477,278
Utility Debt Service	608,162	381,712	494,328	479,105
LPAWA Debt Service	771,588	771,719	760,700	758,531
<b>Total Debt Service</b>	<b>3,331,336</b>	<b>3,344,102</b>	<b>4,053,322</b>	<b>4,714,914</b>
<b>Total Adopted Budget</b>	<b>49,033,424</b>	<b>65,013,289</b>	<b>54,784,832</b>	<b>62,016,148</b>

**City Of La Porte**  
**Appropriation by Department**  
**All Funds**

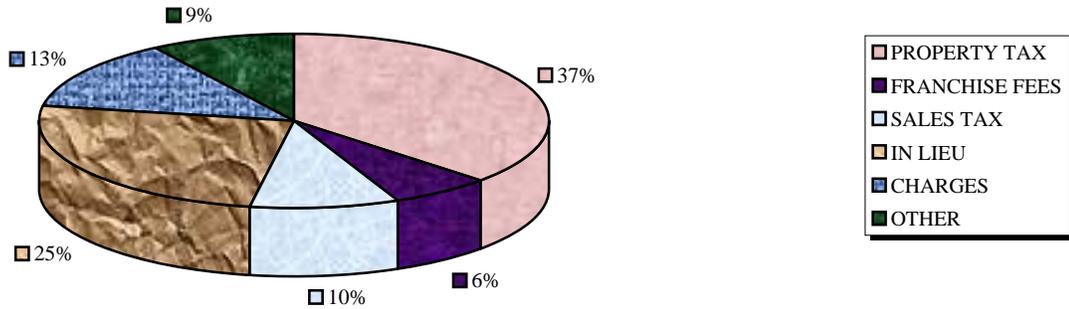
	<b>Adopted 2004-05</b>	<b>Adopted 2005-06</b>	<b>Adopted 2006-07</b>	<b>Adopted 2007-08</b>
<b>EMERGENCY SERVICES</b>				
Fire Prevention	194,031	190,846	222,387	241,658
Fire Suppression	1,567,324	1,664,777	1,768,224	1,910,700
Emergency Medical Services	1,435,343	1,682,964	1,593,157	1,795,444
<b>Total Emergency Services</b>	<u>3,196,698</u>	<u>3,538,587</u>	<u>3,583,768</u>	<u>3,947,802</u>
<b>POLICE</b>				
Police Administration	594,160	663,354	774,956	923,087
Police Patrol	4,479,130	4,835,073	4,994,626	5,344,295
Criminal Investigation	1,438,940	1,520,024	1,582,283	1,706,109
Support Services	822,651	846,354	799,312	899,059
<b>Total Police</b>	<u>7,334,881</u>	<u>7,864,805</u>	<u>8,151,177</u>	<u>8,872,550</u>
<b>ADMINISTRATION</b>				
Administration	522,762	533,944	518,510	580,373
Emergency Management	120,304	130,855	210,767	229,216
Municipal Court	508,406	470,630	471,256	588,061
City Secretary	328,448	357,365	373,900	393,273
Legal	203,065	200,069	194,603	189,397
City Council	89,757	96,958	93,288	85,346
Golf Course Club House	398,935	428,507	425,575	454,547
Golf Course Maintenance	772,271	812,233	767,925	849,591
<b>Total Administration</b>	<u>2,943,948</u>	<u>3,030,561</u>	<u>3,055,824</u>	<u>3,369,804</u>
<b>ADMINISTRATIVE SERVICES</b>				
Human Resources	287,794	319,870	327,248	337,643
Purchasing	226,183	238,339	236,621	248,581
MIS/Computer Maintenance	855,372	817,446	1,006,713	934,206
Computer Replacement	132,715	139,165	282,436	276,859
<b>Total Administrative Services</b>	<u>1,502,064</u>	<u>1,514,820</u>	<u>1,853,018</u>	<u>1,797,289</u>
<b>FINANCE</b>				
Accounting	746,112	903,094	756,253	829,578
Employee Health Services	3,403,210	3,199,656	3,551,698	4,024,675
Liability Insurance Division	942,573	817,447	824,393	856,405
Tax	363,118	366,387	373,378	404,427
Non-Departmental - GF	2,501,353	1,929,931	3,645,211	3,414,073
Utility Billing	712,285	781,201	613,791	612,376
Non-Departmental - UF	3,589,378	3,188,849	3,350,454	4,245,605
<b>Total Finance</b>	<u>12,258,029</u>	<u>11,186,565</u>	<u>13,115,178</u>	<u>14,387,139</u>
<b>PLANNING &amp; ENGINEERING</b>				
Planning & Engineering	793,065	699,034	731,300	774,813
GIS Division	-	133,505	147,527	171,431
Inspection Services	681,066	694,879	832,153	880,503
<b>Total Planning &amp; Engineering</b>	<u>1,474,131</u>	<u>1,527,418</u>	<u>1,710,980</u>	<u>1,826,747</u>

**City Of La Porte**  
**Appropriation by Department**  
**All Funds**

	<b>Adopted 2004-05</b>	<b>Adopted 2005-06</b>	<b>Adopted 2006-07</b>	<b>Adopted 2007-08</b>
<b>PARKS AND RECREATION</b>				
Parks Maintenance	1,681,960	1,616,891	1,725,181	1,790,517
Recreation	575,951	647,238	627,609	679,364
Special Services	466,636	437,302	438,733	470,336
Sylvan Beach Pavilion	207,741	208,683	208,360	234,158
Administration	503,243	441,698	433,652	448,592
<b>Total Parks and Recreation</b>	<b>3,435,531</b>	<b>3,351,812</b>	<b>3,433,535</b>	<b>3,622,967</b>
<b>PUBLIC WORKS</b>				
Public Works Administration	332,773	320,488	302,682	337,825
Streets	2,154,822	2,239,503	2,203,457	2,314,562
Residential Solidwaste	1,763,688	1,784,705	1,846,025	1,997,549
Commercial Solidwaste	15,500	21,000	21,000	25,000
Vehicle Maintenance	1,046,056	1,053,113	1,024,764	1,083,346
Vehicle Replacement	943,750	608,191	432,390	445,977
La Porte Area Water Authority	1,012,940	1,693,956	1,631,110	1,567,760
Airport	31,080	31,443	190,248	23,396
Water Production	454,683	444,823	444,820	521,744
Water Distribution	695,909	692,376	719,524	771,159
Wastewater Collection	768,623	790,535	766,421	870,697
Wastewater Treatment	862,312	876,287	903,502	1,016,773
<b>Total Public Works</b>	<b>10,082,136</b>	<b>10,556,420</b>	<b>10,485,943</b>	<b>10,975,788</b>
<b>MISCELLANEOUS</b>				
Grant Fund	206,871	2,793,931	347,491	1,036,356
Street Maintenance Sales Tax Fund	-	-	-	1,004,178
Economic Development	120,000	190,000	138,000	233,120
Hotel/Motel	336,750	334,280	454,346	556,540
La Porte Development Corporation	280,050	740,060	832,180	971,565
Tax Increment Reinvestment Zone	33,000	36,000	36,720	1,600,185
General CIP	405,296	433,500	402,950	955,000
Utility CIP	1,345,000	715,000	1,230,000	935,000
Sylvan Beach CIP	40,750	-	-	40,000
Airport CIP	40,000	210,000	-	-
LPAWA CIP	-	-	-	150,000
Sewer Rehabilitation CIP	350,000	330,000	330,000	350,000
1998 GO Bond CIP	151,953	1,207,639	6,000	-
2000 GO Bond CIP	165,000	1,160,000	170,000	54,465
2002 GO Bond CIP	-	732,789	-	-
2004 C/O Bond CIP	-	10,000	-	-
2005 C/O Bond CIP	-	1,800,000	675,000	60,000
2005 GO Bond CIP	-	7,700,000	459,400	-
2006 C/O Bond CIP	-	-	260,000	-
2006 GO Bond CIP	-	-	-	49,478
2007 C/O Bond CIP	-	-	-	305,261
Other Infrastructure	-	705,000	-	200,000
General Debt Service	1,951,586	2,190,671	2,798,294	3,477,278
Utility Debt Service	608,162	381,712	494,328	479,105
LPAWA Debt Service	771,588	771,719	760,700	758,531
<b>Total Miscellaneous Funds</b>	<b>6,806,006</b>	<b>22,442,301</b>	<b>9,395,409</b>	<b>13,216,062</b>
<b>TOTAL ADOPTED BUDGET</b>	<b>49,033,424</b>	<b>65,013,289</b>	<b>54,784,832</b>	<b>62,016,148</b>

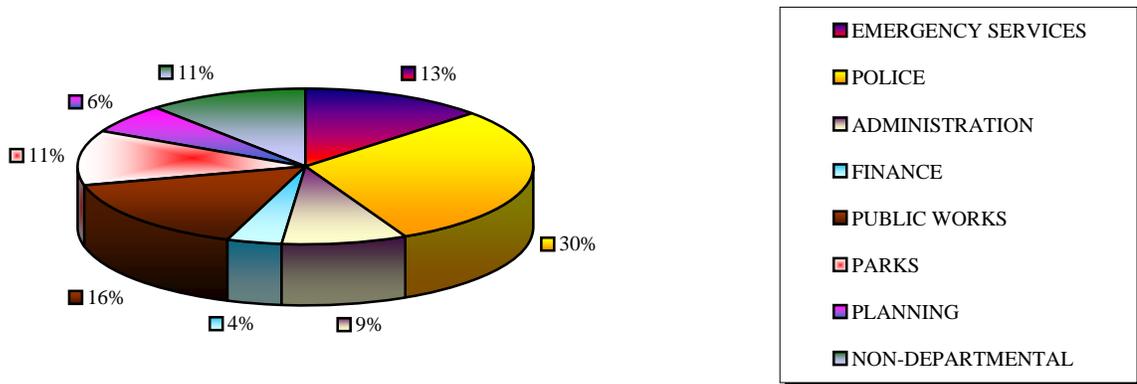
# GENERAL FUND

## GENERAL FUND SOURCES FISCAL YEAR 2007-2008



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2007-08.

## GENERAL FUND USES FISCAL YEAR 2007-2008



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2007-08.

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

**GENERAL FUND**

<b>Revenues:</b>	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Projected 2007-08</b>	<b>Percent Change</b>
General Property Taxes	10,454,157	10,784,211	11,055,787	11,050,524	2.47%
Franchise Fees	1,986,698	1,990,809	1,910,745	1,945,989	-2.25%
Sales Taxes	2,495,547	2,434,772	2,701,493	2,882,538	18.39%
Industrial Payments	7,470,700	6,836,257	8,064,619	7,500,000	9.71%
Other Taxes	69,310	57,280	61,497	62,727	9.51%
Licenses & Permits	683,284	447,880	783,880	669,430	49.47%
Fines Forfeits	848,232	753,164	841,203	755,106	0.26%
Charges for Services	3,422,939	3,269,771	3,402,434	3,424,998	4.75%
Parks & Recreation	177,521	212,927	200,524	206,840	-2.86%
Recreation & Fitness	252,085	276,500	274,641	276,775	0.10%
Intergovernmental	8,489	-	5,934	6,053	0.00%
Miscellaneous	114,861	30,000	29,613	30,105	0.35%
Operating Transfers	647,474	419,717	419,717	429,327	2.29%
Interest	652,700	650,000	879,700	770,400	18.52%
<b>Total Revenue</b>	<b>29,283,997</b>	<b>28,163,288</b>	<b>30,631,787</b>	<b>30,010,812</b>	<b>6.56%</b>

<b>Expenditures:</b>	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Projected 2007-08</b>	<b>Percent Change</b>
Emergency Services	3,432,321	3,583,768	3,646,519	3,947,802	10.16%
Police	7,638,414	8,151,177	8,230,445	8,872,550	8.85%
Administration	2,335,715	2,426,193	2,361,789	2,651,890	9.30%
Finance	1,213,313	1,129,630	1,211,363	1,234,005	9.24%
Non-Departmental	4,095,021	3,645,212	5,037,301	3,414,073	-6.34%
Public Works	4,173,882	4,376,217	4,410,501	4,674,936	6.83%
Parks	3,010,720	3,225,175	3,118,933	3,388,809	5.07%
Planning	1,425,391	1,710,980	1,750,278	1,826,747	6.77%
<b>Total Expenditure</b>	<b>27,324,777</b>	<b>28,248,352</b>	<b>29,767,129</b>	<b>30,010,812</b>	<b>6.24%</b>

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

**UTILITY FUND**

<b>Revenues:</b>	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Projected 2007-08</b>	<b>Percent Change</b>
Water Revenue	4,211,266	4,198,521	4,309,416	4,413,933	5.13%
Sewer Revenue	2,699,797	3,299,520	3,084,824	3,360,387	1.84%
Interest	(12,115)	-	88,600	83,900	0.00%
Other Revenue	2,254,280	5,500	59,274	5,500	0.00%
<b>Total Revenue</b>	<b>9,153,228</b>	<b>7,503,541</b>	<b>7,542,114</b>	<b>7,863,720</b>	<b>4.80%</b>
<b>Expenses:</b>					
Water Production	438,819	444,820	471,921	521,744	17.29%
Water Distribution	735,106	719,524	741,941	771,159	7.18%
Wastewater Collection	776,068	766,421	814,956	870,697	13.61%
Wastewater Treatment	884,285	903,502	873,795	1,016,773	12.54%
Utility Billing	653,847	613,791	584,453	612,376	-0.23%
Non Departmental	3,208,858	3,350,454	3,266,322	4,245,605	26.72%
<b>Total Expenses</b>	<b>6,696,983</b>	<b>6,798,512</b>	<b>6,753,388</b>	<b>8,038,354</b>	<b>18.24%</b>

**INTERNAL SERVICE FUNDS**

<b>Revenues:</b>	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Projected 2007-08</b>	<b>Percent Change</b>
Franchise Fees	53,000	54,325	54,325	45,325	-16.57%
Charges for Services	2,720,657	2,731,990	2,731,990	2,980,250	9.09%
Employee Health Services	3,066,250	3,532,172	3,554,431	3,993,336	13.06%
Miscellaneous	(28,314)	-	75,496	-	0.00%
Operating Transfers	636,925	-	25,154	824,393	0.00%
Interest	119,962	119,350	170,900	228,036	91.06%
<b>Total Revenue</b>	<b>6,568,480</b>	<b>6,437,837</b>	<b>6,612,296</b>	<b>8,071,340</b>	<b>25.37%</b>
<b>Expenses:</b>					
Motor Pool Fund	2,043,642	1,398,294	1,320,577	1,529,323	9.37%
Insurance Fund	3,880,327	4,376,091	4,264,042	4,881,080	11.54%
Technology Fund	891,515	1,289,149	1,147,084	1,211,065	-6.06%
<b>Total Expenses</b>	<b>6,815,484</b>	<b>7,063,534</b>	<b>6,731,703</b>	<b>7,621,468</b>	<b>7.90%</b>

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

**ENTERPRISE FUNDS**

<b>Revenues:</b>	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Projected 2007-08</b>	<b>Percent Change</b>
Charges for Services	2,230,957	2,491,525	2,411,555	2,408,324	-3.34%
Other Financing Sources	1,099,292	1,011,574	625,390	203,074	-79.92%
Interest	69,459	98,905	117,740	112,038	13.28%
<b>Total Revenue</b>	<b>3,399,708</b>	<b>3,602,004</b>	<b>3,154,685</b>	<b>2,723,436</b>	<b>-24.39%</b>
<b>Expenses:</b>					
Sylvan Beach Pavilion	203,296	208,360	201,853	274,158	31.58%
Airport Operating	14,618	30,248	14,853	23,396	-22.65%
La Porte Area Water Authority	1,090,288	1,031,110	982,947	1,717,760	66.59%
Golf Course Club House	387,134	425,575	428,072	454,547	6.81%
Golf Course Maintenance	779,543	767,925	785,790	849,591	10.63%
<b>Total Expenses</b>	<b>2,474,879</b>	<b>2,463,218</b>	<b>2,413,515</b>	<b>3,319,452</b>	<b>34.76%</b>

**SPECIAL REVENUE FUNDS**

<b>Revenues:</b>	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Projected 2007-08</b>	<b>Percent Change</b>
Industrial Payments	188,891	174,809	206,785	192,308	10.01%
Sales Tax	1,245,774	1,217,386	2,025,643	2,161,904	77.59%
Hotel/Motel Occupancy Taxes	257,151	297,500	366,284	415,000	39.50%
Grant Revenue	1,098,109	811,173	831,240	1,036,356	27.76%
Other Financing Sources	750,000	-	502,209	347,798	-
Miscellaneous	-	-	10,000	2,000	-
Interest	173,343	172,400	233,000	226,750	31.53%
<b>Total Revenue</b>	<b>3,713,268</b>	<b>2,673,268</b>	<b>4,175,161</b>	<b>4,382,116</b>	<b>63.92%</b>
<b>Expenses:</b>					
Grant Fund	1,019,686	811,173	831,240	1,036,356	27.76%
Street Maintenance Sales Tax	-	-	600,000	1,004,178	-
Community Investment	120,713	138,000	638,000	233,120	68.93%
Hotel/Motel Occupancy Tax	335,459	454,346	360,785	556,540	22.49%
Section 4B Sales Tax	740,060	832,180	1,103,029	971,565	16.75%
<b>Total Expenses</b>	<b>2,215,918</b>	<b>2,235,699</b>	<b>3,533,054</b>	<b>3,801,759</b>	<b>70.05%</b>

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

	<b>Approved 2005-06</b>	<b>Approved 2006-07</b>	<b>Requested 2007-08</b>
<b>FULL-TIME POSITIONS</b>			
Fire Prevention	3	3	3
Fire Suppression	14	14	14
Emergency Medical Services	20	25	25
Police Administration	6	6	6
Police Patrol	65	68	68
Criminal Investigation	19	19	19
Support Services	11	12	12
Administration	5	6	6
Emergency Management	1	2	2
Human Resources	2.5	2.5	2.5
Municipal Court	6	6	6
Purchasing	3	3	3
City Secretary	4	4	4
Accounting	11.5	9.5	9.5
Tax Office	4	4	4
Public Works	4	4	4
Streets	28	28	28
Residential Solid Waste	22	21.5	21.5
Parks Maintenance	25	25	25
Recreation	8	7	7
Special Services	7	7	7
Parks Administration	5.3	5.3	5.3
Planning & Engineering	10	10	10
GIS Division	2	2	2
Inspections	9	11	11
Water Production	4.25	4.25	4.25
Water Distribution	11.75	11.75	11.75
Wastewater Collection	10.75	10.75	10.75
Wastewater Treatment	9.25	9.25	9.25
Utility Billing	11.5	8.5	8.5
Sylvan Beach Pavilion	3.7	3.7	3.7
Liability Insurance Division	1.25	1.25	1.25
Employee Health Services	0.25	0.25	0.25
Management Info Services	4	5	5
Vehicle Maintenance	12.5	12.5	12.5
Golf Course Maintenance	9	8	8
Golf Course Club House	4	4	4
Mainstreet	1	1	1
Totals	378	385	385

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

	<b>Approved 2005-06</b>	<b>Approved 2006-07</b>	<b>Requested 2007-08</b>
<b>PART-TIME POSITIONS</b>			
Fire Suppression	1	1	1
Support Services	10	-	-
Human Resources	15	15	15
Municipal Court	-	1	1
Purchasing	1	1	1
Parks Maintenance	2	2	2
Recreation	43	17	17
Special Services	3	3	3
Parks Administration	4	4	4
Golf Course Maintenance	-	1	1
Golf Course Club House	11	8	8
	<hr/>	<hr/>	<hr/>
	90	53	53
 Recap:			
Full Time	378	385	385
Part Time	90	53	53
	<hr/>	<hr/>	<hr/>
Total	468	438	438



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

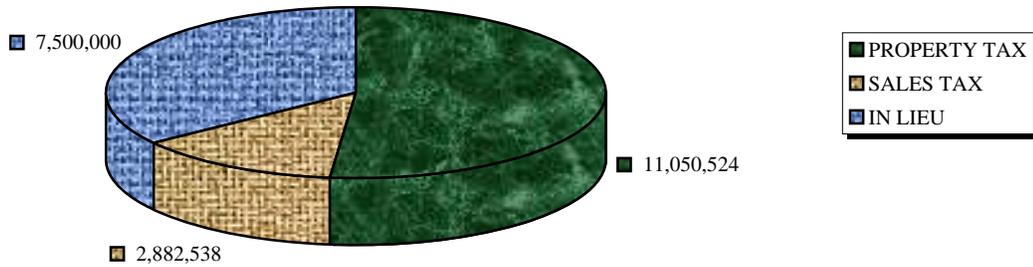
<b><i>Beginning Fund Balance 9/30/06</i></b>		10,919,788
Plus Estimated 06-07 Revenues		30,631,788
Less Estimated 06-07 Expenditures		29,767,129
<b><i>Estimated Fund Balance 9/30/07</i></b>		11,784,447
<b>Plus 07-08 Revenues:</b>		
General Property Taxes	11,050,524	
Franchise Fees	1,945,989	
Sales Tax	2,882,538	
Industrial Payments	7,500,000	
Other Taxes	62,727	
License & Permits	669,430	
Fines & Forfeits	755,106	
Charges for Services	3,424,998	
Parks & Recreation	206,840	
Recreation & Fitness Center	276,775	
Intergovernmental	6,053	
Miscellaneous	30,105	
Operating Transfers	429,327	
Interest Income	770,400	
Total Revenues		30,010,812
<b><i>Equals Total Resources</i></b>		41,795,259
<b>Less 07-08 Expenditures:</b>		
Emergency Services	3,947,802	
Police	8,872,550	
Administration	2,651,890	
Finance	1,234,005	
Non-Departmental	3,414,073	
Public Works	4,674,936	
Parks	3,388,809	
Planning	1,826,747	
Total Expenditures		30,010,812
<b><i>Ending Fund Balance 9/30/08</i></b>		11,784,447

	Estimated 2006-07	Projected 2007-08
Revenues	30,631,788	30,010,812
Expenditures	29,767,129	30,010,812
Revenues over Expenditures	864,659	-

***Targeted Reserve- 90 to 120 days of expenditures***  
***Estimated days - 143 days***  
***Goal: \$7,399,926***  
***1 Day = \$82,221***

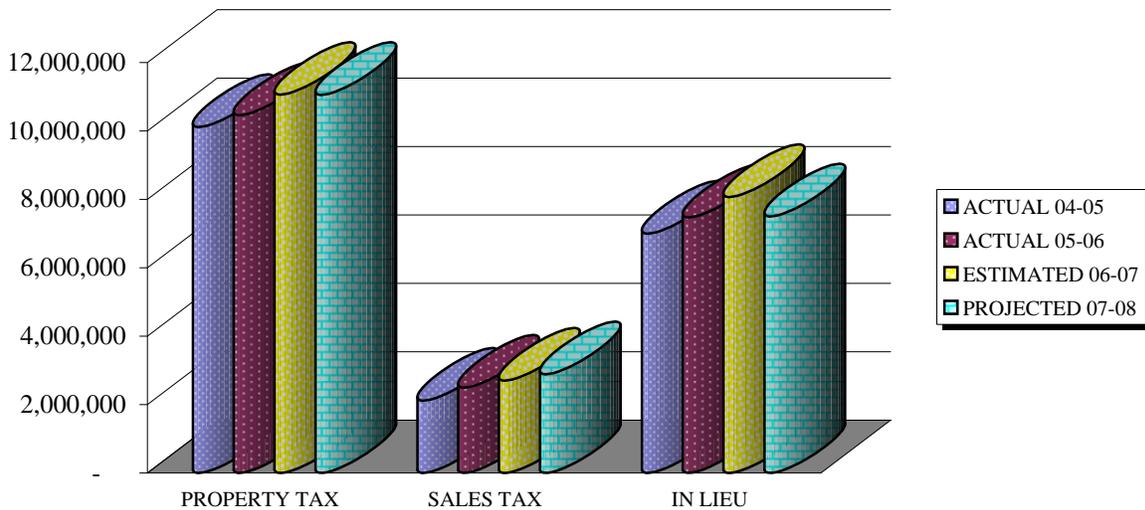
# TAX REVENUE

## 2007-2008 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

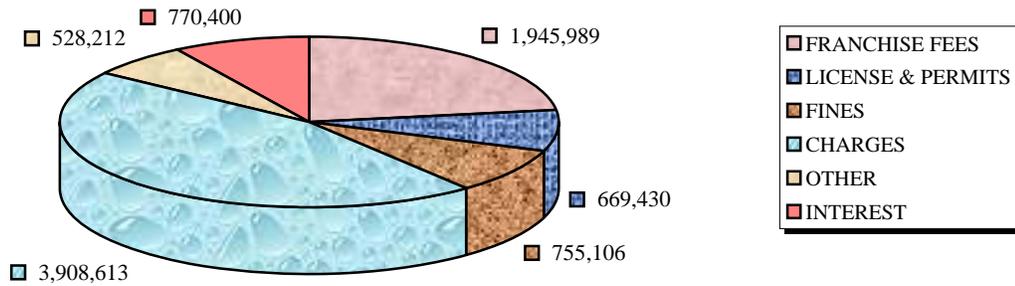
## FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

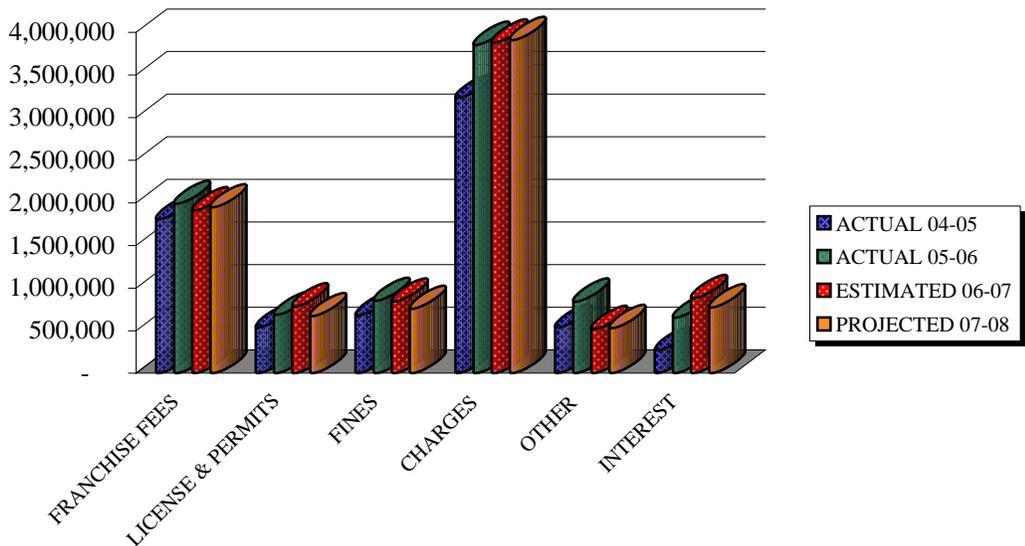
# NON-TAX REVENUE

## 2007-2008 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 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
<b>General Property Taxes:</b>					
401.01-00	Current Property Taxes	10,139,822	9,305,612	10,636,287	9,828,401
401.02-00	Delinquent Taxes	166,242	140,000	284,000	150,000
401.03-00	Tax Penalty and Interest	70,108	60,000	60,000	60,000
401.05-00	Delinquent Tax Pen and Int	63,321	60,000	60,000	60,000
401.06-00	Supplements and Corrections	-	1,218,599	-	936,123
401.15-00	Rendition Penalty	14,664	-	15,500	16,000
	<b>General Property Taxes Subtotal</b>	<u>10,454,157</u>	<u>10,784,211</u>	<u>11,055,787</u>	<u>11,050,524</u>
<b>Franchise Fees:</b>					
402.01-00	Franchise/Electrical	1,394,465	1,242,462	1,255,749	1,276,330
402.02-00	Franchise/Gas	162,070	174,675	172,016	176,316
402.03-00	Franchise/Telephone	199,296	261,375	213,995	217,633
402.04-00	Franchise/Cable TV	162,250	239,850	200,113	205,116
402.05-00	Franchise/Commercial Solidwaste	68,617	72,447	68,872	70,594
	<b>Franchise Fees Subtotal</b>	<u>1,986,698</u>	<u>1,990,809</u>	<u>1,910,745</u>	<u>1,945,989</u>
<b>Sales Taxes:</b>					
403.01-00	Sales Tax	2,495,547	2,434,772	2,701,493	2,882,538
	<b>Sales Taxes Subtotal</b>	<u>2,495,547</u>	<u>2,434,772</u>	<u>2,701,493</u>	<u>2,882,538</u>
<b>Industrial Payments:</b>					
404.01-00	Industrial Payments	7,470,700	6,836,257	8,064,619	7,500,000
	<b>Industrial Payments Subtotal</b>	<u>7,470,700</u>	<u>6,836,257</u>	<u>8,064,619</u>	<u>7,500,000</u>
<b>Other Taxes:</b>					
405.01-00	Tax on Sale of Mixed Drinks	69,295	57,280	61,497	62,727
405.02-00	Bingo Taxes	15	-	-	-
	<b>Other Taxes Subtotal</b>	<u>69,310</u>	<u>57,280</u>	<u>61,497</u>	<u>62,727</u>
<b>Licenses &amp; Permits:</b>					
406.01-00	Beer, Wine, Liquor Licenses	1,225	5,500	7,050	7,100
406.02-00	Building Permits	349,911	200,000	400,000	350,000
406.03-00	Animal Licenses	1,317	1,000	1,155	1,175
406.05-00	Electrical Permits	23,710	20,000	30,000	25,000
406.06-00	Game Room Licenses	2,735	2,000	3,500	4,000
406.07-00	Plumbing Permits	20,040	15,000	24,000	20,000
406.08-00	Mobile Home Park Licenses	220	380	380	380
406.09-00	Wrecker Permits	300	-	675	675
406.10-00	Heating and A/C Permits	24,752	18,000	26,400	20,000
406.12-00	Misc Licenses, Permits & Fees	14,366	13,000	14,000	14,000
406.13-00	Demolishing Permits	2,550	3,000	3,800	3,500
406.14-00	Sign Permits	3,303	4,000	3,000	3,000

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
406.15-00	Pool Permits	6,662	3,500	3,500	3,500
406.17-00	Pipeline Application Permits	-	-	2,000	1,000
406.18-00	Filing Fees	6,850	10,500	8,000	8,000
406.19-00	Alarm Permits	34,155	35,000	37,320	38,000
406.20-00	Fill Dirt Permits	2,377	3,000	2,600	2,600
406.21-00	Re-Inspection Fees	5,900	4,000	5,000	5,000
406.22-00	Plan Review Fees	168,661	100,000	200,000	150,000
406.23-00	Private Ambulance License	11,800	10,000	9,000	10,000
406.24-00	Driveway Tie-In Fees	2,450	-	2,500	2,500
	Licenses & Permits Subtotal	<u>683,284</u>	<u>447,880</u>	<u>783,880</u>	<u>669,430</u>
Fines & Forfeits:					
407.01-00	Pound Fines	11,715	10,000	11,210	11,500
407.02-00	Misdemeanor Court Cost	30	24	20	24
407.03-00	Comprehensive Rehab Fund	10	14	2	14
407.04-00	Operators & Chauffeurs License	288	200	253	200
407.05-00	Muni Crt Judges Training Tax	116	100	33	100
407.06-00	Contrib to Victims of Crime	1,067	900	333	900
407.07-00	Criminal Justice Planning Fund	64	51	41	51
407.08-00	Municipal Court Fines	409,789	375,000	474,908	375,000
407.09-00	Warrant Fees	88,097	80,000	101,132	80,000
407.10-00	Law Enf Off Educ Fund	35	-	22	400
407.13-00	Administrative Fee	115,901	80,000	96,053	80,000
407.14-00	School Crossing Guard Fee	-	-	80	42
407.15-00	Arrest Fee	26,044	21,000	22,694	21,000
407.16-00	Police Accident Reports	780	500	100	500
407.19-00	TxDOT Program Fines	60,038	65,000	34,422	65,000
407.20-00	Fugitive Apprehension	293	200	71	200
407.21-00	Consolidated Court Costs	986	700	238	700
407.22-00	Juvenile Crime and Delinquency	21	15	5	15
407.23-00	Child Safety Fees	37,253	25,000	29,835	25,000
407.24-00	Time Payment Fee	12,620	12,000	13,187	12,000
407.25-00	Correction Management Institute	13	10	3	10
407.26-00	Seat Belt Fines	14,852	4,500	5,502	4,500
407.27-00	Security Fee	-	12,000	13,636	12,000
407.28-00	Technology Fee	7,080	15,000	17,209	15,000
407.29-00	State Traffic Fee	4,410	2,000	1,520	2,000
407.30-00	Consolidated Fee	22,860	12,500	7,216	12,500
407.31-00	Weight Violation Fines	27,354	33,000	5,474	33,000
407.32-00	DPS - Local	2,652	1,500	3,116	1,500
407.36-00	State Juror Fee	1,925	750	702	750
407.37-00	Judicial Fund	1,939	1,200	2,186	1,200
	Fines & Forfeits Subtotal	<u>848,232</u>	<u>753,164</u>	<u>841,203</u>	<u>755,106</u>

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
408.01-00	Misc Chages for Services	105	-	-	-
408.01-01	Street & Alley Closing App Fee	3,985	6,750	6,500	6,630
408.01-03	Commercial Solid Waste	10,258	15,500	11,483	11,712
408.01-04	Residential Solid Waste	1,759,036	1,800,000	1,808,415	1,800,000
408.01-05	Use of City Equip, Mat, Lab	50	-	1,161	1,184
408.01-06	Rezoning Fees	1,200	1,500	1,975	2,015
408.01-07	Tax Certificates	570	500	558	569
408.01-09	Tax Billing Fees	92,873	97,136	97,136	99,079
408.01-10	Lease of City Property	101,009	72,000	75,890	77,408
408.01-11	Lease of Fire Training Facility	42,454	45,000	44,147	45,029
408.01-12	Contract Fire Protection	299,806	180,167	191,980	195,820
408.01-13	Sale of Maps	278	200	279	285
408.01-15	Document Reproduction	247	1,000	780	795
408.01-16	NSF Service Charges	625	400	556	567
408.01-17	Police Teletype/Dispatching	10,705	6,500	6,844	6,981
408.01-18	Pipeline Assessments	39,200	48,000	44,500	45,390
408.01-19	EMS Contract Revenue	151,035	208,000	175,950	179,469
408.01-20	EMS Patient Revenue	617,401	500,000	622,723	635,177
408.01-21	Recycling	10,385	5,500	11,175	11,399
408.01-22	Mowing & Demolition	37,194	35,000	45,000	45,000
408.01-23	Sale of Garbage Bags	6,571	13,040	8,518	8,688
408.01-36	Outstanding Tax Report	10,300	10,000	10,367	10,574
408.01-37	Police Services (LPISD)	199,804	207,078	207,078	211,220
408.01-38	Street Lights from Developers	5,641	2,500	7,242	7,386
408.01-40	Election Fees	7,241	6,000	6,000	6,120
408.01-41	Credit Card Fee	14,626	7,500	15,767	16,082
408.01-42	Donation Park Beautification	340	500	411	419
Charges for Services Subtotal		<u>3,422,939</u>	<u>3,269,771</u>	<u>3,402,434</u>	<u>3,424,998</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	19,804	23,000	21,000	21,000
408.02-02	Wave Pool Concessions	2,659	5,100	3,200	3,500
408.02-03	Wave Pool Admissions	88,768	110,000	107,000	110,000
408.02-04	Aquatic Facility Rental	24,454	21,863	25,000	25,500
408.02-05	Aquatic Memberships	5,800	7,000	7,000	7,000
408.02-09	General Programs/Camps	-	-	2,880	3,240
408.02-10	Youth Sports	2,720	2,300	2,500	2,750
408.02-13	Recreation Center Rental	20,344	25,900	18,744	18,925
408.02-14	Athletic Complex	1,060	4,410	1,500	1,750
408.02-15	Rodeo Arena Rental	4,000	2,934	3,000	3,125
408.02-16	Sport Camps	2,100	2,125	2,125	2,500
408.02-19	Parks/Recreation Misc	208	1,295	1,000	1,550
408.02-20	Special Olympics	5,604	7,000	5,575	6,000
Parks & Recreation Subtotal		<u>177,521</u>	<u>212,927</u>	<u>200,524</u>	<u>206,840</u>

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	241,783	250,000	242,960	244,000
408.03-02	Recreation Center Walk-ins	9,902	14,500	10,141	10,525
408.03-03	Recreation Center Class Fees	400	12,000	21,540	22,250
	Recreation & Fitness Subtotal	<u>252,085</u>	<u>276,500</u>	<u>274,641</u>	<u>276,775</u>
Intergovernmental:					
409.01-00	Public Safety Grants	2,243	-	-	-
409.02-00	AAA Grant	6,246	-	5,934	6,053
	Intergovernmental Subtotal	<u>8,489</u>	<u>-</u>	<u>5,934</u>	<u>6,053</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	24,778	25,000	24,613	25,105
410.02-00	Sale of Equipment	-	5,000	5,000	5,000
410.08-00	Sale of Land	90,083	-	-	-
	Miscellaneous Subtotal	<u>114,861</u>	<u>30,000</u>	<u>29,613</u>	<u>30,105</u>
Operating Transfers:					
480.01-02	Admin Trans from Fund 2	343,000	362,396	362,396	370,000
480.01-16	Admin Trans from LPAWA Fund	54,660	57,321	57,321	59,327
480.01-32	Admin Trans from Fund 32	249,814	-	-	-
	Operating Transfers Subtotal	<u>647,474</u>	<u>419,717</u>	<u>419,717</u>	<u>429,327</u>
Interest:					
483.01-00	Interest Income	652,700	650,000	879,700	770,400
	Interest Subtotal	<u>652,700</u>	<u>650,000</u>	<u>879,700</u>	<u>770,400</u>
Total General Fund Revenue		29,283,997	28,163,288	30,631,787	30,010,812

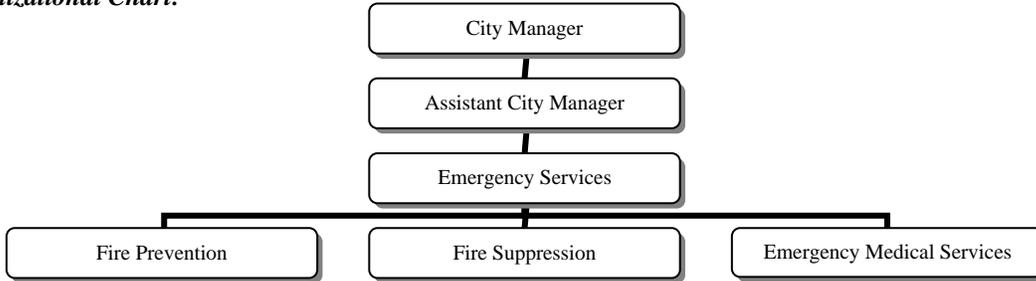


# Emergency Services Department

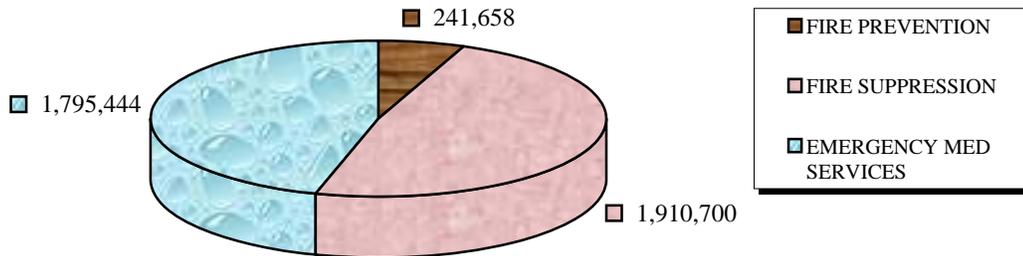
## FY 07-08

**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.

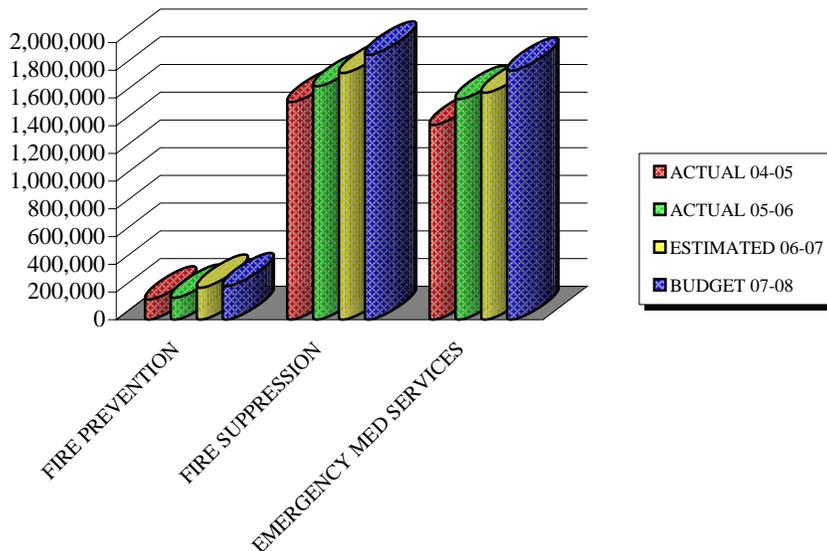
**Organizational Chart:**



**Share of General Fund Budget: 13%**



**Four Year Comparison by Division:**



## Emergency Services Department FY 07-08

**Summary:**

The Emergency Services Department is responsible for providing the community with all aspects of Fire Protection Services, as well as Emergency Medical Services. The department has the responsibility for uniting competent, qualified personnel and reliable apparatus and equipment in a comprehensive program of fire prevention activities, public education, fire suppression and medical training. The Department is also equipped with eight pumpers, one aerial tower, one heavy rescue, one light rescue, two four wheel drive grass rigs and has three certified, fully stocked, Mobile Intensive Care Units.

**Department Summary by Division:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Fire Prevention	157,243	251,155	230,212	241,658	-3.78%
Fire Suppression	1,684,221	1,816,299	1,778,977	1,910,700	5.20%
Emergency Medical Services	1,590,857	1,629,088	1,637,330	1,795,444	10.21%
<b>Department Total</b>	<b>3,432,321</b>	<b>3,696,542</b>	<b>3,646,519</b>	<b>3,947,802</b>	<b>6.80%</b>

**Department Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	2,536,440	2,720,820	2,730,825	2,853,564	4.88%
Supplies	247,703	257,742	250,648	272,718	5.81%
Services & Charges	568,750	682,980	633,046	748,520	9.60%
Capital Outlay	79,429	35,000	32,000	73,000	108.57%
<b>Department Total</b>	<b>3,432,321</b>	<b>3,696,542</b>	<b>3,646,519</b>	<b>3,947,802</b>	<b>6.80%</b>

**Emergency Services Department**  
**FY 07-08**

**Fire Prevention Division**

*Goals:*

- Provide more fire prevention public education programs
- Conduct more fire prevention inspections
- Continue to install business locations in the computer inspection programs

*Objectives:*

- Review complete fire prevention inspection program
- Update fire prevention inspection program in computer
- Develop new fire prevention programs

*Performance Indicators:*

	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
Inspections	500	600	600
Fire Prevention Programs	65	70	70
Program Attendance	3,500	4,000	4,000

**Emergency Services Department**  
**FY 07-08**

**Fire Prevention Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	118,188	163,682	160,013	175,838	7.43%
<i>Supplies</i>	10,226	36,184	23,945	16,808	-53.55%
<i>Services &amp; Charges</i>	28,828	51,289	46,254	49,012	-4.44%
<b>Division Total</b>	<b>157,243</b>	<b>251,155</b>	<b>230,212</b>	<b>241,658</b>	<b>-3.78%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Fire Marshal	1	1	1
Deputy Fire Marshal	1	1	1
Secretary I	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

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

**001-5050-522**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	82,926	116,225	113,988	119,691
1020 Overtime	-	1,000	1,000	4,000
1035 Longevity	20	56	56	188
1040 Clothing Allowance	-	-	-	721
1044 Cleaning Allowance	5	482	472	481
1060 FICA	6,327	8,951	8,567	9,176
1065 Retirement	10,726	15,009	14,956	16,914
1080 Insurance - Medical	18,000	20,700	20,700	23,379
1081 Insurance - Life	184	259	274	288
1090 Other Benefits	-	1,000	-	1,000
<b>Personal Services Subtotal</b>	<b>118,188</b>	<b>163,682</b>	<b>160,013</b>	<b>175,838</b>
<b>Supplies:</b>				
2001 Office Supplies	592	1,000	1,200	1,000
2002 Postage	80	300	250	300
2003 Protective Clothing	1,008	1,000	1,600	1,500
2004 Gas and Oil	2,305	3,030	3,000	3,458
2005 Minor Tools	1,062	300	320	300
2006 Cleaning	-	-	-	50
2008 Educational	885	10,914	4,000	4,000
2014 Freight	-	-	-	150
2015 Other Supplies	1,365	2,100	1,600	1,200
2018 Computer Supplies	1,200	2,065	1,000	2,000
2090 Machinery/Tools/Equipment	1,728	4,500	-	2,850
2091 Office Furniture/Equipment	-	10,975	10,975	-
<b>Supplies Subtotal</b>	<b>10,226</b>	<b>36,184</b>	<b>23,945</b>	<b>16,808</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,745	1,949	2,800	2,575
3020 Training/Seminars	602	6,986	3,000	4,153
4001 Office Equipment	140	3,360	3,360	750
4002 Machinery/Tools/Equipment	1,015	-	-	-
4003 Radios and Base Stations	-	-	-	600
4011 Building	-	1,836	1,836	-
4020 Motor Pool Lease Fees	1,464	1,596	1,596	2,004
4022 Rent: Building/Land	-	6,000	6,000	6,000
4030 VM: Fleet Maintenance	6,946	4,849	4,849	3,861
4055 Computer Software	-	1,050	-	-
4060 Computer Lease Fees	2,271	1,560	1,560	2,310
4065 Computer Maintenance Fees	9,825	8,928	8,928	10,559
5005 Personnel Services	4,593	500	500	1,200

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

**001-5050-522**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
5007 Other Professional Services	39	1,000	1,000	750
6002 Printing/Reproduction	155	1,200	600	1,000
6005 Advertising	-	500	250	500
6006 Miscellaneous	-	-	-	1,600
6010 Janitorial Services	-	3,000	3,000	3,000
7001 Electrical	-	6,075	6,075	7,250
7002 Natural Gas	-	500	500	500
7004 Water	33	400	400	400
<b>Services &amp; Charges Subtotal</b>	<b>28,828</b>	<b>51,289</b>	<b>46,254</b>	<b>49,012</b>
<b>Division Total</b>	<b>157,243</b>	<b>251,155</b>	<b>230,212</b>	<b>241,658</b>

# Emergency Services Department

## FY 07-08

### Fire Suppression Division

**Goals:**

- Initiate Volunteer driver license upgrade program by end of 2007
- Start ISO re-evaluation process in 2007
- Complete Fire State 3 and move in by the end of 2007
- Complete construction on new EMS building by 4th quarter 2007
- Complete design and obtain funding for the Fire Training Facility training room by 4th quarter
  
- Complete rescue truck replacement plan for the 2008/09 budget

**Objectives:**

- Add satellite receiver for channel 2 by 3rd quarter 2007
- Upgrade radios at Fire Station 1, 3 & 4 by 4th quarter 2007
- Get command bus operational

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
General Alarm Fires	68	80	90
Total Fire Calls	1,999	2,276	2,450
Number of Field Users	144	165	175

**Emergency Services Department**  
**FY 07-08**

**Fire Suppression Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	1,163,958	1,184,794	1,185,881	1,228,245	3.67%
<i>Supplies</i>	126,070	109,397	114,093	133,698	22.21%
<i>Services &amp; Charges</i>	394,193	487,108	447,003	539,757	10.81%
<i>Capital Outlay</i>	-	35,000	32,000	9,000	-74.29%
<b>Division Total</b>	<b>1,684,221</b>	<b>1,816,299</b>	<b>1,778,977</b>	<b>1,910,700</b>	<b>5.20%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	1	1	1
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>

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

**001-5051-522**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	628,705	652,907	633,496	657,523
1020 Overtime	211,073	190,000	208,000	210,000
1030 Certification	4,697	4,801	4,120	4,201
1035 Longevity	9,180	9,212	8,356	8,944
1044 Cleaning Allowance	2,844	2,886	2,595	2,646
1060 FICA	63,307	61,039	67,849	61,462
1065 Retirement	107,005	104,937	117,404	111,915
1066 Vol Firemen Retirement	51,770	60,000	45,180	60,000
1067 Pars Retirement	79	490	359	530
1080 Insurance - Medical	84,000	96,600	96,600	109,102
1081 Insurance - Life	919	922	922	922
1090 Other Benefits	379	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>1,163,958</b>	<b>1,184,794</b>	<b>1,185,881</b>	<b>1,228,245</b>
<b>Supplies:</b>				
2001 Office Supplies	1,735	1,300	1,489	1,300
2002 Postage	116	140	140	140
2003 Protective Clothing	41,713	40,000	37,321	35,000
2004 Gas and Oil	18,845	14,257	18,290	16,578
2005 Minor Tools	331	1,000	906	1,000
2006 Cleaning	258	300	230	300
2007 Chemical	8,084	9,000	8,005	8,000
2008 Educational	1,674	3,000	2,075	3,000
2009 Medical	4,545	8,000	12,000	16,000
2015 Other Supplies	6,601	6,000	9,000	6,000
2019 Training Field Supplies	968	5,000	4,569	9,600
2090 Machinery/Tools/Equipment	40,570	21,400	20,068	36,780
2091 Office Furniture/Equipment	419	-	-	-
2093 Computer Equipment	208	-	-	-
<b>Supplies Subtotal</b>	<b>126,070</b>	<b>109,397</b>	<b>114,093</b>	<b>133,698</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	5,076	6,740	6,740	7,590
3020 Training/Seminars	13,611	23,000	19,106	25,200
4001 Office Equipment	5,342	7,000	5,691	7,000
4002 Machinery/Tools/Equipment	32,562	34,810	25,518	31,950
4003 Radios and Base Stations	26,701	30,000	25,243	25,000
4006 Heating and A/C Equipment	1,270	5,000	2,176	4,000
4008 Pumps/Motors	4,289	15,000	6,104	15,000
4011 Building Maintenance	10,280	8,000	7,822	8,000

Continued

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

**001-5051-522**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
4020 Motor Pool Lease Fees	119,964	153,780	153,780	194,556
4030 VM: Fleet Maintenance	41,164	40,895	40,895	47,289
4031 Other Vehicle Maintenance	4,873	8,500	2,552	8,500
4055 Computer Software	-	-	522	-
4060 Computer Lease Fees	6,712	4,600	4,600	7,700
4065 Computer Maintenance Fees	26,201	23,809	23,809	25,342
5005 Personnel Services	18,834	18,000	21,000	19,000
5007 Other Professional Services	9,899	16,124	13,137	12,000
6001 Uniforms	1,908	3,000	2,144	3,000
6002 Printing & Reproduction	111	100	299	100
6010 Janitorial Services	2,220	5,000	3,310	6,000
7001 Electrical	45,311	60,750	65,466	72,530
7002 Natural Gas	9,449	12,000	7,519	9,000
7003 Telephone	683	3,000	1,570	3,000
7004 Water	7,732	8,000	8,000	8,000
<b>Services &amp; Charges Subtotal</b>	<u>394,193</u>	<u>487,108</u>	<u>447,003</u>	<u>539,757</u>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	35,000	32,000	-
8050 Motor Vehicles	-	-	-	9,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>35,000</u>	<u>32,000</u>	<u>9,000</u>
<b>Division Total</b>	<b>1,684,221</b>	<b>1,816,299</b>	<b>1,778,977</b>	<b>1,910,700</b>

## Emergency Services Department FY 07-08

### 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 ambulance response times to the scene and reduce scene times
- To maintain a strong commitment to community education
- To provide an ongoing presence at community events
- To continue to provide monthly CPR courses for the citizens of La Porte
- To continue to provide monthly immunization health fairs to improve the health care for the children of Texas

**Objectives:**

- To initiate continuing education programs as well as semi-annual protocol examinations by the EMS Medical Director
- Increase presence in 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 2005-06	Estimated 2006-07	Proposed 2007-08
Total EMS Responses	3,187	3,500	3,700
Total Number of Child Immunizations Given	859	1,000	1,000
Total Number of CPR Students Trained	337	350	350
Average Response Time to Call (Minutes)	5.80	5.50	5.50
Average Turn-Around Time (Minutes)	77.20	75.00	75.00

**Emergency Services Department  
FY 07-08**

**Emergency Medical Services Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	1,254,293	1,372,344	1,384,931	1,449,481	5.62%
<i>Supplies</i>	111,407	112,161	112,610	122,212	8.96%
<i>Services &amp; Charges</i>	145,729	144,583	139,789	159,751	10.49%
<i>Capital Outlay</i>	79,429	-	-	64,000	-
<b>Division Total</b>	<b>1,590,857</b>	<b>1,629,088</b>	<b>1,637,330</b>	<b>1,795,444</b>	<b>10.21%</b>

*Scope of Services Summary*

The Emergency Medical Service (EMS) for the City of La Porte is responsible for providing emergency life support services at the basic and advanced level, both in the home or at the accident site and medical intervention enroute to a qualified medical facility. Our staff consists of nineteen (19) full-time paramedics. The City has three (3) fully stocked ambulances certified at the Mobile Intensive Care Unit level with two (2) of the three (3) on-duty at all times, one (1) utility type first responder vehicle capable of advanced level care, one (1) sedan vehicle capable of advanced level care and a Special Operations Trailer equipped for mass casualty or disaster type incidents. The citizens of La Porte are provided with the highest level of pre-hospital care available in the State of Texas.

The City of La Porte EMS has received the Texas Department of State Health Services – EMS Provider of The Year Award for 1993 and 2001.

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
EMS Chief	1	1	1
Assistant EMS Chief	1	1	1
EMS Shift Supervisor	2	2	2
Paramedic III	3	3	3
Paramedic II	6	6	6
Paramedic I	6	6	6
EMS Billing Technician	1	1	1
Paramedics Intern	-	3	3
Relief Paramedic	-	2	2
<b>Total</b>	<b>20</b>	<b>25</b>	<b>25</b>

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

**001-5059-522**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	525,750	581,910	595,344	625,128
1013 FLSA Scheduled Overtime	327,750	346,000	354,081	346,000
1020 Overtime	78,614	80,000	80,000	80,000
1030 Certification	5,880	5,696	4,825	5,696
1035 Longevity	5,316	5,976	5,596	6,356
1044 Cleaning Allowance	4,357	4,570	3,635	4,570
1060 FICA	70,097	76,341	77,310	78,927
1065 Retirement	120,873	132,474	124,272	144,525
1067 Pars Retirement	94	10	650	152
1080 Insurance - Medical	114,000	137,100	137,100	155,860
1081 Insurance - Life	1,116	1,267	1,118	1,267
1090 Other Benefits	445	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>1,254,293</u>	<u>1,372,344</u>	<u>1,384,931</u>	<u>1,449,481</u>
<b>Supplies:</b>				
2001 Office Supplies	1,668	4,000	4,000	4,000
2002 Postage	563	2,000	1,000	2,000
2003 Protective Clothing	6,644	7,500	7,500	8,500
2004 Gas and Oil	22,946	20,461	20,461	22,812
2005 Minor Tools	205	300	300	300
2006 Cleaning	980	1,000	1,000	2,000
2007 Chemicals	273	300	300	300
2008 Educational	1,608	1,600	1,200	1,600
2015 Other Supplies	3,864	4,600	4,600	5,000
2018 Computer Supplies	1,214	1,400	900	1,400
2055 EMS Drugs and Supplies	61,236	65,000	68,756	70,000
2090 Machinery/Tools/Equipment	10,118	4,000	2,593	4,300
2091 Office Furniture/Equipment	88	-	-	-
<b>Supplies Subtotal</b>	<u>111,407</u>	<u>112,161</u>	<u>112,610</u>	<u>122,212</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,781	2,390	2,496	2,525
3020 Training/Seminars	7,706	11,500	9,000	10,305
4001 Office Equipment	1,603	2,500	2,500	3,500
4002 Machinery/Tools/Equipment	7,104	2,000	2,000	2,500
4003 Radios and Base Stations	1,769	3,000	3,000	3,000
4006 Heating and A/C Equipment	597	700	700	700
4011 Building Maintenance	1,842	2,800	2,000	2,800
4019 Rental of Equipment	56	100	-	100
4020 Motor Pool Lease Fees	43,920	34,632	34,632	38,374

Continued

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

**001-5059-522**

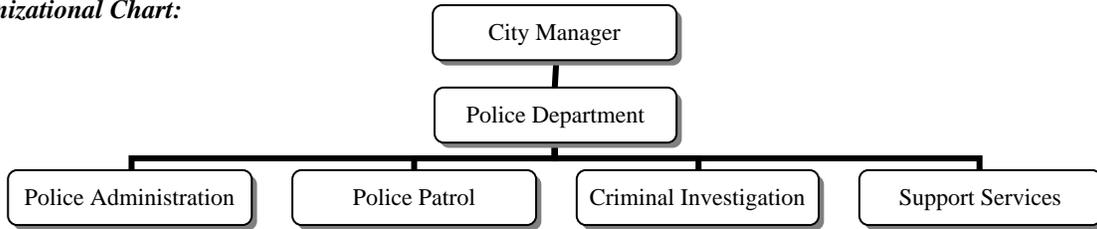
	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
4030 VM: Fleet Maintenance	37,717	38,721	38,721	41,239
4031 Other Vehicle Maintenance	390	1,000	1,000	1,000
4055 Computer - Software	5,250	5,500	5,500	8,910
4060 Computer Lease Fees	3,356	2,820	2,820	4,576
4065 Computer Maintenance Fees	13,100	14,880	14,880	15,839
5005 Personnel Services	8,400	8,400	8,400	9,000
5007 Other Professional Services	27	-	-	-
6001 Uniforms	317	350	350	700
6002 Printing/Reproduction	912	1,500	1,500	1,500
6005 Advertising	835	1,000	250	500
7001 Electrical	5,672	7,290	7,290	8,683
7002 Natural Gas	2,745	2,500	2,000	3,000
7004 Water	631	1,000	750	1,000
<b>Services &amp; Charges Subtotal</b>	<u>145,729</u>	<u>144,583</u>	<u>139,789</u>	<u>159,751</u>
<b>Capital Outlay:</b>				
8021 Mach/Tools & Equip	79,429	-	-	64,000
<b>Capital Outlay Subtotal</b>	<u>79,429</u>	<u>-</u>	<u>-</u>	<u>64,000</u>
<b>Division Total</b>	<b>1,590,857</b>	<b>1,629,088</b>	<b>1,637,330</b>	<b>1,795,444</b>

# Police Department

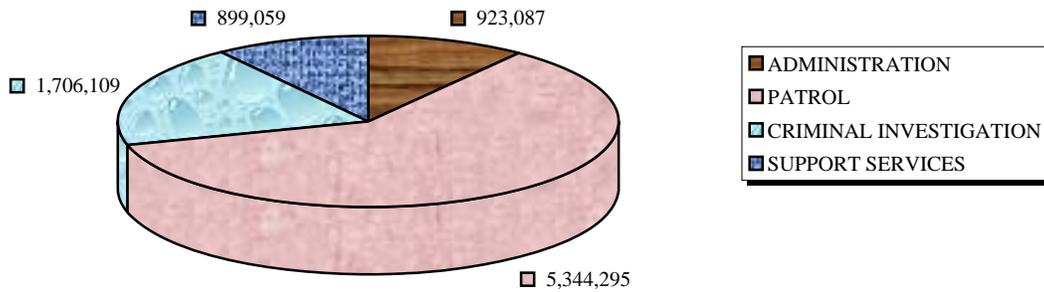
## FY 07-08

**Mission Statement:** To provide high quality community-oriented police service to meet the needs of a diverse community population.

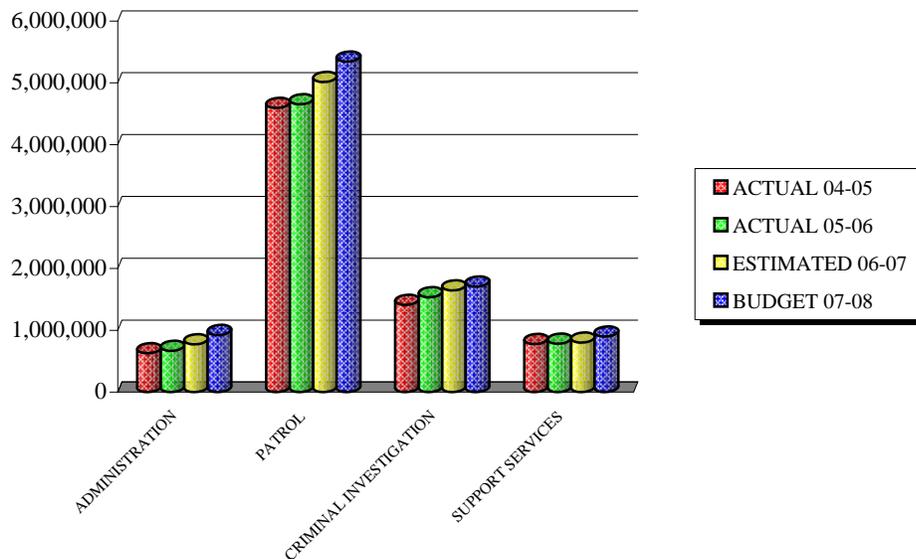
**Organizational Chart:**



**Share of General Fund Budget: 30%**



**Four Year Comparison by Division:**



## Police Department FY 07-08

**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 35,500 calls this year. The department has 98 personnel of which 72 are officers, 56 police cars, three Humane trucks and various support equipment.

**Department Summary by Division:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Police Administration	667,698	793,807	771,850	923,087	16.29%
Police Patrol	4,654,368	5,153,056	5,014,607	5,344,295	3.71%
Criminal Investigation	1,532,937	1,633,045	1,643,900	1,706,109	4.47%
Support Services	783,559	827,303	800,088	899,059	8.67%
<b>Department Total</b>	<b>7,638,562</b>	<b>8,407,211</b>	<b>8,230,445</b>	<b>8,872,550</b>	<b>5.53%</b>

**Department Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	6,492,590	7,070,518	7,003,045	7,338,885	3.80%
Supplies	303,022	307,920	276,777	317,360	3.07%
Services & Charges	799,568	1,013,678	942,558	1,216,305	19.99%
Capital Outlay	43,234	15,095	8,065	-	0.00%
<b>Department Total</b>	<b>7,638,414</b>	<b>8,407,211</b>	<b>8,230,445</b>	<b>8,872,550</b>	<b>5.53%</b>

# **Police Department**

## **FY 07-08**

### **Police Administration Division**

#### ***Goals:***

- To enforce Federal, State laws and ordinances of the City of La Porte in a professional and courteous manner
- Preserve the peace and create a safe atmosphere for the community and its future growth
- To effectively manage the expenditures of all the Police Department Divisions
- To minimize, as practical, opportunities of civil litigation against the City, the Department, and Department personnel
- To achieve recognition as one the best practices police department in the State of Texas

#### ***Objectives:***

- To continue to update and publish rules, regulations, procedures, court decisions, and law changes to keep the Department current
- To develop strategies and programs targeting the crime rate in the City of La Porte
- To continue Command Staff development training for Sergeants and Lieutenants
- To develop cooperative efforts with other law enforcement agencies and the community

**Police Department**  
**FY 07-08**

**Police Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	496,124	493,458	507,499	519,396	5.26%
<i>Supplies</i>	19,198	21,045	20,343	22,312	6.02%
<i>Services &amp; Charges</i>	152,228	279,304	244,008	381,379	36.55%
<i>Capital Outlay</i>	148	-	-	-	-
<b>Division Total</b>	<b>667,698</b>	<b>793,807</b>	<b>771,850</b>	<b>923,087</b>	<b>16.29%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Police Chief	1	1	1
Assistant Police Chief	1	1	1
Internal Affairs Detective	1	1	1
Computer Support Administrator	1	1	1
Secretary IV	1	1	1
Secretary II	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

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

**001-5252-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	369,326	360,746	373,543	375,105
1020 Overtime	5,312	5,500	4,349	5,400
1030 Certification	2,269	2,269	2,243	2,294
1035 Longevity	4,604	4,796	4,796	4,988
1040 Clothing Allowance	732	586	439	586
1044 Cleaning Allowance	481	481	472	481
1060 FICA	27,747	27,862	28,124	28,449
1065 Retirement	48,870	47,271	49,596	52,788
1080 Insurance - Medical	36,000	41,400	41,400	46,758
1081 Insurance - Life	547	547	537	547
1090 Other Benefits	234	2,000	2,000	2,000
<b>Personal Services Subtotal</b>	<b>496,124</b>	<b>493,458</b>	<b>507,499</b>	<b>519,396</b>
<b>Supplies:</b>				
2001 Office Supplies	1,357	2,500	2,500	2,500
2002 Postage	553	500	295	295
2003 Protective Clothing	246	1,000	1,000	1,200
2004 Gas and Oil	5,041	6,345	6,188	6,857
2008 Educational	-	200	100	100
2015 Other Supplies	2,702	2,500	2,500	2,500
2016 Jail Operations	6,088	6,400	6,400	6,600
2018 Computer Supplies	1,564	1,300	1,260	1,260
2090 Machinery/Tools/Equipment	1,172	300	100	1,000
2091 Office Furniture/Equipment	475	-	-	-
<b>Supplies Subtotal</b>	<b>19,198</b>	<b>21,045</b>	<b>20,343</b>	<b>22,312</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,941	3,707	3,707	3,707
3020 Training/Seminars	7,900	6,000	5,786	6,000
4001 Office Equipment	5,101	4,500	4,500	7,070
4002 Machinery/Tools/Equipment	548	300	218	250
4003 Radios and Base Stations	11	500	300	300
4006 Heating and A/C Equipment	4,747	10,000	8,765	3,000
4011 Building Maintenance	6,526	7,400	6,307	1,800
4019 Rental of Equipment	98	123	100	100
4020 Motor Pool Lease Fees	4,836	3,588	3,588	3,192
4030 VM: Fleet Maintenance	5,660	6,249	6,249	6,487
4060 Computer Lease Fees	6,760	5,117	5,117	4,620
4065 Computer Maintenance Fees	32,751	27,777	27,777	26,398
5005 Personnel Services	2,400	2,400	2,400	2,400

Continued

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

**001-5252-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
5007 Other Professional Services	140	25,560	2,200	27,080
6002 Printing/Reproduction	146	400	300	300
6006 Miscellaneous	51	100	100	100
6010 Janitorial	-	13,150	6,575	18,000
7001 Electrical	68,309	150,333	150,333	258,239
7002 Natural Gas	-	6,232	4,986	600
7004 Water	3,303	5,868	4,700	11,736
<b>Services &amp; Charges Subtotal</b>	<u>152,228</u>	<u>279,304</u>	<u>244,008</u>	<u>381,379</u>
<b>Capital Outlay:</b>				
8023 Computer Equipment	148	-	-	-
<b>Capital Outlay Subtotal</b>	<u>148</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>667,698</b>	<b>793,807</b>	<b>771,850</b>	<b>923,087</b>

# Police Department

## FY 07-08

### Police Patrol Division

**Goals:**

- To improve the relationship between the community and officers through proactive patrol techniques
- Address traffic enforcement issues by utilizing traffic analysis and citizen input to target problem areas
- Utilize Bike Patrol as a means of crime suppression and apprehension, and heightening community relations
- Increase awareness of services available via the website

**Objectives:**

- Continue to manage overtime expenditures to alleviate shortfalls in the latter part of the fiscal year
- Increase departmental training and mentoring
- Continue to be involved in activities and programs within the community
- Improve response to community requests and suggestions, both in person and via the website
- Reduce traffic accidents through Selective Traffic Enforcement Program
- Effectively utilize the Traffic Units to address the anticipated truck enforcement and traffic issues

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Calls for Service	35,670	35,500	37,000
Arrests	2,036	1,966	2,200
Accidents	631	732	600

**Police Department**  
**FY 07-08**

**Police Patrol Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	4,012,801	4,524,479	4,414,658	4,619,131	2.09%
<i>Supplies</i>	186,376	184,922	173,146	182,247	-1.45%
<i>Services &amp; Charges</i>	411,956	436,560	426,803	542,917	24.36%
<i>Capital Outlay</i>	43,234	7,095	-	-	-100.00%
<b>Division Total</b>	<b>4,654,368</b>	<b>5,153,056</b>	<b>5,014,607</b>	<b>5,344,295</b>	<b>3.71%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Assistant Chief	-	-	1
Lieutenant	3	3	2
Patrol Sergeant	6	6	6
Patrol Officer	32	34	34
DOT Sergeant	1	1	1
DOT Officer	4	3	3
LPISD Officer	4	4	4
Public Safety Attendant	3	5	5
Dispatcher II	7	7	12
Dispatcher I	5	5	-
<b>Total</b>	<b>65</b>	<b>68</b>	<b>68</b>

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

**001-5253-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	2,695,034	3,005,642	2,833,419	2,993,187
1020 Overtime	210,362	265,500	249,706	250,000
1030 Certification	52,577	54,479	56,174	58,199
1035 Longevity	28,616	30,556	28,788	30,992
1043 Motorcycle Allowance	12,000	12,000	12,000	12,000
1044 Cleaning Allowance	14,587	15,633	15,188	16,354
1060 FICA	221,046	249,614	243,564	254,144
1065 Retirement	385,436	427,185	511,998	470,806
1067 Pars - Retirement	7	-	91	98
1080 Insurance - Medical	390,000	460,500	460,500	529,924
1081 Insurance - Life	3,136	3,370	3,230	3,427
<b>Personal Services Subtotal</b>	<b>4,012,801</b>	<b>4,524,479</b>	<b>4,414,658</b>	<b>4,619,131</b>
<b>Supplies:</b>				
2001 Office Supplies	2,160	6,600	5,200	5,000
2002 Postage	211	200	113	200
2003 Protective Clothing	49,960	53,015	52,625	53,000
2004 Gas and Oil	103,808	110,747	99,310	111,997
2005 Minor Tools	149	200	100	200
2007 Chemical	517	350	350	350
2008 Educational	1,308	850	500	2,900
2015 Other Supplies	5,274	6,200	5,199	4,500
2017 Specialized Supplies	5,376	4,160	6,450	1,100
2018 Computer Supplies	13,709	2,600	3,299	3,000
2090 Machinery/Tools/Equipment	528	-	-	-
2091 Office Furniture/Equipment	3,375	-	-	-
<b>Supplies Subtotal</b>	<b>186,376</b>	<b>184,922</b>	<b>173,146</b>	<b>182,247</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	3,631	4,265	4,265	4,450
3020 Training/Seminars	18,125	14,325	12,962	14,000
4001 Office Equipment	21,467	12,644	9,129	17,119
4002 Machinery/Tools/Equipment	17,887	29,960	25,145	29,000
4003 Radios and Base Stations	27,567	22,280	22,280	29,650
4019 Rental of Equipment	332	250	222	250
4020 Motor Pool Lease Fees	68,544	80,292	80,292	102,540
4030 VM: Fleet Maintenance	152,410	143,834	143,834	146,706
4060 Computer Lease Fees	18,441	21,854	21,854	34,892
4065 Computer Maintenance Fees	81,878	105,156	105,156	162,610
6002 Printing/Reproduction	1,124	1,200	1,200	1,200

Continued

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

**001-5253-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
6006 Miscellaneous	549	500	464	500
<b>Services &amp; Charges Subtotal</b>	<u>411,956</u>	<u>436,560</u>	<u>426,803</u>	<u>542,917</u>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	43,234	-	-	-
8023 Computer Equipment	-	7,095	-	-
<b>Capital Outlay Subtotal</b>	<u>43,234</u>	<u>7,095</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>4,654,368</b>	<b>5,153,056</b>	<b>5,014,607</b>	<b>5,344,295</b>

**Police Department**  
**FY 07-08**

**Criminal Investigation Division**

**Goals:**

- Guarantee the citizens of La Porte a quality post incident investigation
- To assist in the certification effort of bringing the department up to the standards set by Texas Best Practice
- Continue to support a high level of in service training
- Work closely with and support federal task force officers
- Make every effort to assist crime victims
- Work closely with the District Attorney's Office in enforcing the gambling laws as they relate to 8-liners
- Create a Forensic Cyber Crime capability

**Objectives:**

- Continue to increase the amount of stolen property recovered
- Occasionally host monthly meetings of Southeast Texas Crimestoppers
- Monitor divisional expenditures and project accurately for the following fiscal year
- Seek advance training for CSU Officers
- Implement a computer based property room inventory system
- Identify and prosecute sexual predators
- Enforce gambling laws as they apply to the use of 8-liners and other forms of gambling

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Cases Investigated	1,445	1,530	1,580
Cases Prosecuted	482	480	500
Cases Cleared	971	1,100	1,150
Property Recovered	491,000	500,000	500,000

**Police Department**  
**FY 07-08**

**Criminal Investigation Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	1,319,589	1,365,345	1,408,517	1,470,415	7.70%
<i>Supplies</i>	50,206	49,788	40,564	49,978	0.38%
<i>Services &amp; Charges</i>	163,142	217,912	194,819	185,716	-14.77%
<b>Division Total</b>	<b>1,532,937</b>	<b>1,633,045</b>	<b>1,643,900</b>	<b>1,706,109</b>	<b>4.47%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Lieutenant	1	1	1
CID Sergeant	1	1	1
CID Detective	8	7	7
SOP Sergeant	1	1	1
SOP Detective	2	2	2
SOP Officer	2	3	3
ID Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
<b>Total</b>	<b>19</b>	<b>19</b>	<b>19</b>

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

**001-5256-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	885,251	922,984	952,605	976,288
1020 Overtime	30,053	34,000	25,144	30,000
1025 OCU Overtime	27,369	30,000	30,000	30,000
1030 Certification	27,725	28,002	28,734	29,817
1035 Longevity	11,868	12,712	12,712	13,660
1040 Clothing Allowance	10,966	8,750	8,787	8,750
1044 Cleaning Allowance	3,913	3,848	4,176	4,329
1060 FICA	75,260	73,829	80,640	80,558
1065 Retirement	129,548	126,041	140,513	147,938
1080 Insurance - Medical	116,649	124,200	124,200	148,067
1081 Insurance - Life	987	979	1,006	1,008
<b>Personal Services Subtotal</b>	<b>1,319,589</b>	<b>1,365,345</b>	<b>1,408,517</b>	<b>1,470,415</b>
<b>Supplies:</b>				
2001 Office Supplies	2,745	2,800	3,200	3,200
2002 Postage	477	500	500	500
2003 Protective Clothing	3,086	3,680	3,680	3,680
2004 Gas and Oil	25,357	18,294	17,900	21,534
2007 Chemical	501	500	500	500
2008 Educational	58	475	200	250
2015 Other Supplies	2,966	5,175	4,000	4,500
2018 Computer Supplies	1,622	2,284	2,284	2,284
2078 Confidential Funds	5,107	12,000	4,500	12,000
2090 Machinery/Tools/Equipment	8,065	4,080	3,800	1,530
2093 Computer Equipment	221	-	-	-
<b>Supplies Subtotal</b>	<b>50,206</b>	<b>49,788</b>	<b>40,564</b>	<b>49,978</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,839	6,000	6,000	6,000
3020 Training/Seminars	17,549	22,481	20,000	20,000
4001 Office Equipment	1,323	1,812	2,500	2,476
4002 Machinery/Tools/Equipment	8	850	850	850
4003 Radios and Base Stations	-	250	-	-
4019 Rental of Equipment	107	100	-	-
4020 Motor Pool Lease Fees	11,616	14,268	14,268	13,560
4030 VM: Fleet Maintenance	36,482	42,795	42,795	44,817
4060 Computer Lease Fees	14,110	12,989	12,989	12,320
4065 Computer Maintenance Fees	65,502	66,467	66,467	61,243
5007 Other Professional Services	9,276	47,000	26,800	22,000
6002 Printing/Reproduction	161	400	400	200

Continued

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

**001-5256-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
6003 Legal Notices	-	750	-	500
6006 Miscellaneous	<u>2,169</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>
<b>Services &amp; Charges Subtotal</b>	163,142	217,912	194,819	185,716
<b>Division Total</b>	<b>1,532,937</b>	<b>1,633,045</b>	<b>1,643,900</b>	<b>1,706,109</b>

# Police Department

## FY 07-08

### Support Services Division

**Goals:**

- Participate in programs that support and advocate the youth of our community
- To provide and participate in quality, police/community services for the citizens of our community
- Provide quality training and other in-house services for the personnel of the Police Department

**Objectives:**

- Provide specific programs to the community that are helpful and build strong, positive relationships such as, Shattered Dreams, Health and Safety Fair, Sylvan Beach Festival, Police Explorer's, Police Memorial Week, Job/Career Fairs, National Night Out, Police Chaplain's Program, and others
- Provide School Crossing Guards, Animal Control Services, facilitate citizens' access to police records, and Community Service/Crime Prevention programs for the safety and welfare of our citizens. Provide quality services to our police personnel such as training, recruiting/selection, equipment/uniform procurement, and other services
- Provide for the needs of Police Records retention and servicing, and adhering to the Public Information Act, in a productive and efficient manner. Facilitate the needs of the District Attorney's Office, defense attorneys and other legal matters related to records maintenance. Coordinate and communicate with the Attorney General's Office on matters related to the Public Information Act.
- Offer community service/public safety information and participation in various community and police relations programs to foster a positive environment for our City and community

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
<b>Community Services:</b>			
Open Records Requests/Subpoenas processed	1,047	1,062	1,080
Home/Business Surveys/Inspections/Contacts	279	170	170
Community/Youth Programs	49	20	22
Reports Processed (Offense, Accident & for Court)	3,663	3,312	3,400
Citizen Contacts with Records Personnel	3,247	3,828	3,900
<b>ANIMAL CONTROL:</b>			
Calls for Service	2,639	2,836	3,000
Animal Bites	48	40	45
Animals Picked Up	1,889	2,000	2,150
Animals Adopted/Fostered Out	690	722	730

**Police Department**  
**FY 07-08**

**Support Services Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	664,075	687,236	672,371	729,943	6.21%
<i>Supplies</i>	47,242	52,165	42,724	62,823	20.43%
<i>Services &amp; Charges</i>	72,242	79,902	76,928	106,293	33.03%
<i>Capital Outlay</i>	-	8,000	8,065	-	-100.00%
<b>Division Total</b>	<b>783,559</b>	<b>827,303</b>	<b>800,088</b>	<b>899,059</b>	<b>8.67%</b>

*Scope of Services Summary*

The Division of Support Services is responsible for administering the school crossing guard program, conducting safety programs, coordinating the training of personnel and enforcing the City's animal control ordinance.

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Lieutenant	1	1	1
Support Services Sergeant	1	1	1
Crime Prevention Officer	2	2	2
Animal Control Supervisor	1	1	1
Animal Control Officer	3	4	4
Building Maintenance Technician	1	1	1
Records Clerk	2	2	2
School Crossing Guards (PT)	10	-	-
<b>Total</b>	<b>21</b>	<b>12</b>	<b>12</b>

**City of La Porte, Texas  
Support Services  
Details of Expenditures**

**001-5258-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	459,498	462,771	460,478	483,479
1020 Overtime	24,886	28,000	17,000	25,000
1030 Certification	7,801	7,801	7,651	7,801
1035 Longevity	6,764	7,940	8,216	8,816
1040 Clothing Allowance	732	586	439	586
1044 Cleaning Allowance	2,128	2,165	2,095	2,165
1060 FICA	36,907	37,388	36,260	40,630
1065 Retirement	58,926	64,253	63,875	75,282
1080 Insurance - Medical	66,000	75,900	75,900	85,723
1081 Insurance - Life	433	432	457	461
<b>Personal Services Subtotal</b>	<b>664,075</b>	<b>687,236</b>	<b>672,371</b>	<b>729,943</b>
<b>Supplies:</b>				
2001 Office Supplies	1,224	1,124	702	1,124
2002 Postage	666	423	936	900
2003 Protective Clothing	4,518	5,600	5,047	5,600
2004 Gas and Oil	13,985	12,568	11,368	12,149
2005 Minor Tools	149	200	328	300
2006 Cleaning	2,199	1,700	400	850
2007 Chemical	263	150	245	200
2008 Educational	1,250	1,500	60	250
2015 Other Supplies	1,594	3,650	4,986	4,800
2017 Specialized Supplies	19,395	20,200	13,552	30,600
2018 Computer Supplies	915	400	400	400
2090 Machinery/Tools/Equipment	886	4,150	4,700	5,150
2091 Office Furniture/Equipment	199	500	-	500
<b>Supplies Subtotal</b>	<b>47,242</b>	<b>52,165</b>	<b>42,724</b>	<b>62,823</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	724	940	940	960
3020 Training/Seminars	7,740	7,650	7,800	7,865
4001 Office Equipment	1,500	2,462	1,920	3,135
4002 Machinery/Tools/Equipment	830	250	314	250
4003 Radios and Base Stations	-	500	-	500
4011 Building Maintenance	1,174	6,850	4,900	4,350
4019 Rental of Equipment	53	150	32	150
4020 Motor Pool Lease Fees	9,828	9,996	9,996	8,880
4030 VM: Fleet Maintenance	21,097	21,273	21,273	21,083
4060 Computer Lease Fees	5,398	4,286	4,286	10,010
4065 Computer Maintenance Fees	21,834	22,817	22,817	46,460
5007 Other Professional Services	1,168	1,500	2,250	2,000

Continued

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

**001-5258-521**

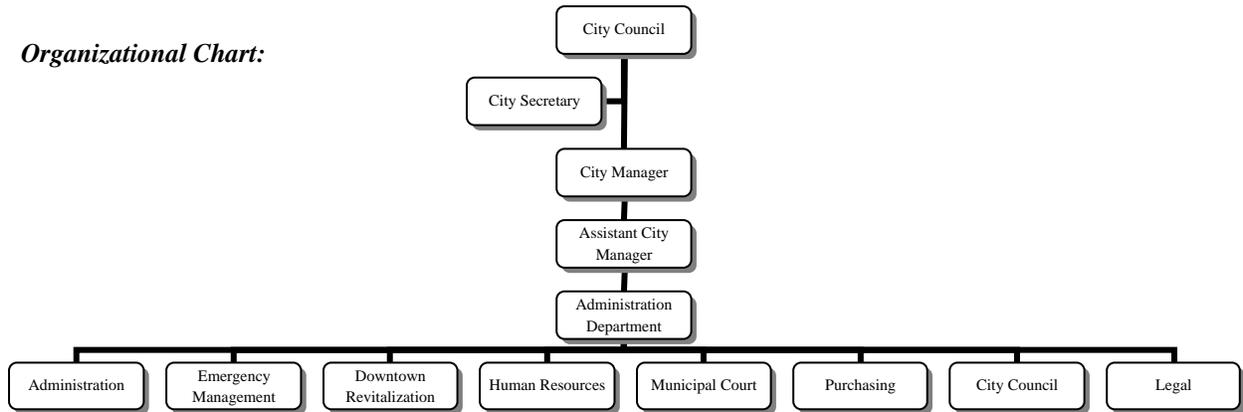
	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
6001 Uniforms	499	400	400	400
6002 Printing/Reproduction	379	728	-	150
6006 Miscellaneous	18	100	-	100
<b>Services &amp; Charges Subtotal</b>	<u>72,242</u>	<u>79,902</u>	<u>76,928</u>	<u>106,293</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	8,000	8,065	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>8,000</u>	<u>8,065</u>	<u>-</u>
<b>Division Total</b>	<b>783,559</b>	<b>827,303</b>	<b>800,088</b>	<b>899,059</b>

# Administration Department

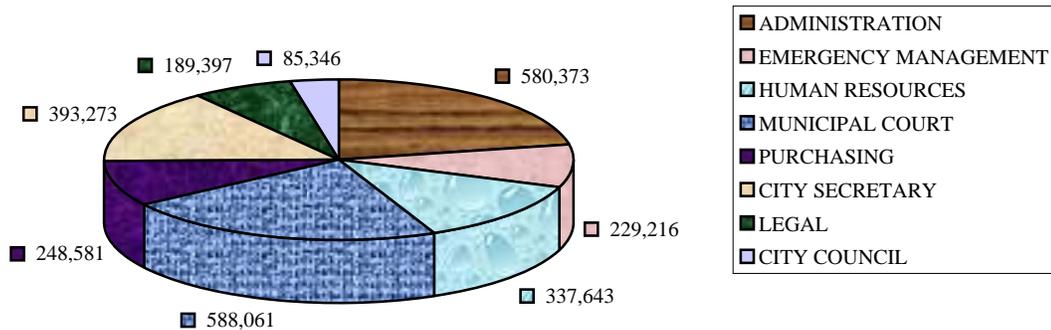
## FY 07-08

**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.

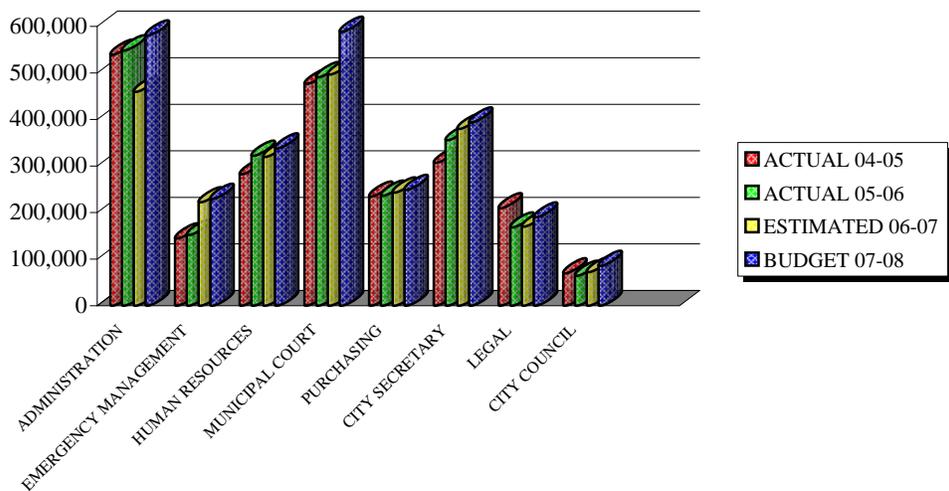
**Organizational Chart:**



**Share of General Fund Budget: 9%**



**Four Year Comparison by Division:**



## Administration Department FY 07-08

**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 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Administration	548,053	557,902	459,236	580,373	4.03%
Emergency Management	151,649	219,735	221,882	229,216	4.31%
Human Resources	321,944	332,852	319,549	337,643	1.44%
Municipal Court	490,813	485,103	496,560	588,061	21.22%
Purchasing	236,187	244,475	242,914	248,581	1.68%
City Secretary	378,998	383,997	379,699	393,273	2.42%
Legal	167,895	195,503	169,839	189,397	-3.12%
City Council	63,941	93,288	72,110	85,346	-8.51%
<b>Department Total</b>	<b>2,359,480</b>	<b>2,512,855</b>	<b>2,361,789</b>	<b>2,651,890</b>	<b>5.53%</b>

**Department Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	1,462,413	1,581,656	1,515,922	1,674,321	5.86%
Supplies	73,700	74,934	72,261	81,263	8.45%
Services & Charges	799,603	846,065	762,106	886,306	4.76%
Capital Outlay	23,764	10,200	11,500	10,000	-1.96%
<b>Department Total</b>	<b>2,359,480</b>	<b>2,512,855</b>	<b>2,361,789</b>	<b>2,651,890</b>	<b>5.53%</b>

# **Administration Department**

## **FY 07-08**

### **Administration Division**

#### *Goals:*

- Provide general direction and oversight over all operating departments of the City
- Prepare and submit to City Council a yearly report on the finances and administrative activities of the City
- Enact policy decisions promulgated by City Council
- Meet with diversified interest groups to communicate City's position on matters dealing with growth
- Develop annual goals with City's Executive Staff
- Continue meeting with Chamber of Commerce to develop a common agenda and strategies for the future
- Develop strategies for improving community recognition and pride and for marketing La Porte's attributes
- Continue the positive relationship with La Porte Independent School District towards future cooperative ventures to benefit students of the community
- Continue to develop a proactive relationship between leaders of local industry and the City through periodic meetings
- Develop strategies and an action plan for increasing the City's involvement in business development
- Continue to follow the City's Mission Statement and its supporting principles to improve delivery of public services to La Porte citizens
- Develop a public relations program promoting the City, to include distribution of a semi-annual newsletter to all La Porte citizens
- Continue fostering positive relationships with Harris County to promote cooperative ventures for the benefit of the community
- Plan implementation of services, recommended by the proposed Comprehensive Plan Update, in preparation for the community's future
- Work with the Northside community to implement services recommended by the Northside Neighborhood Plan, in conjunction with the Comprehensive Plan Update.
- Continue to incorporate new technology, as one of several methods, to improve communication with La Porte's citizens

**Administration Department**  
**FY 07-08**

**Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	455,451	445,991	381,600	504,446	13.11%
<i>Supplies</i>	6,062	7,545	6,800	7,750	2.72%
<i>Services &amp; Charges</i>	86,540	104,366	70,836	68,177	-34.68%
<b>Division Total</b>	<b>548,053</b>	<b>557,902</b>	<b>459,236</b>	<b>580,373</b>	<b>4.03%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
City Manager	1	1	1
Assistant City Manager	1	1	1
Assistant to the City Manager	1	1	1
Executive Secretary	1	1	1
Secretary IV	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

**001-6060-510**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	338,060	328,836	276,911	373,825
1020 Overtime	720	-	-	-
1035 Longevity	2,092	2,236	2,272	2,156
1042 Car Allowance	11,581	11,700	8,575	11,700
1060 FICA	22,927	23,857	17,020	23,756
1065 Retirement	41,547	41,228	35,220	49,230
1067 Pars - Retirement	20	-	115	324
1080 Insurance - Medical	36,000	34,500	37,950	38,965
1081 Insurance - Life	607	634	537	490
1090 Other Benefits	1,897	3,000	3,000	4,000
<b>Personal Services Subtotal</b>	<b>455,451</b>	<b>445,991</b>	<b>381,600</b>	<b>504,446</b>
<b>Supplies:</b>				
2001 Office Supplies	2,364	2,000	2,000	2,000
2002 Postage	925	800	600	800
2008 Educational	190	450	200	450
2015 Other Supplies	2,582	4,295	4,000	4,500
<b>Supplies Subtotal</b>	<b>6,062</b>	<b>7,545</b>	<b>6,800</b>	<b>7,750</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,767	3,400	3,000	3,400
3020 Training/Seminars	16,710	13,550	10,000	13,550
4001 Office Equipment	3,616	2,000	3,000	2,000
4002 Machinery/Tools/Equipment	220	600	140	600
4006 Heating and A/C Equipment	3,135	2,500	2,500	2,500
4011 Building Maintenance	1,588	3,300	2,285	3,300
4019 Rental of Equipment	1,394	3,055	3,055	3,055
4055 Computer Software	-	205	-	-
4060 Computer Lease Fees	5,979	3,923	3,923	6,930
4065 Computer Maintenance Fees	22,926	20,833	20,833	25,342
5004 Consulting	-	45,000	15,000	2,000
5005 Personnel Services	2,101	-	-	-
5007 Other Professional Services	3,200	1,000	1,100	-
6002 Printing/Reproduction	9,489	3,000	4,000	3,500
6004 Elections	(100)	-	-	-
6005 Advertising	1,352	2,000	2,000	2,000
6010 Janitorial Services	13,164	-	-	-
<b>Services &amp; Charges Subtotal</b>	<b>86,540</b>	<b>104,366</b>	<b>70,836</b>	<b>68,177</b>
<b>Division Total</b>	<b>548,053</b>	<b>557,902</b>	<b>459,236</b>	<b>580,373</b>



## **Emergency Services Department**

### **FY 07-08**

#### **Emergency Management**

##### *Goals:*

- Continue public awareness campaign for all citizens
- Continue additions of warning signs for motorists
- Enhance warning systems from dispatch to public using new technology
- Secure funding and technology for new EOC

##### *Objectives:*

- Add additional programs for EOC staff to cross train into non-traditional roles
- Continue to enhance intern program each summer
- Continue upgrades of the Siren system
- Focus on customer service programs to better deal with disaster after the incident

**Administration Department**  
**FY 07-08**

**Emergency Management Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	94,691	136,807	134,245	140,970	3.04%
<i>Supplies</i>	15,791	18,632	16,590	15,700	-15.74%
<i>Services &amp; Charges</i>	41,167	54,096	59,547	72,546	34.11%
<i>Capital Outlay</i>	-	10,200	11,500	-	-100.00%
<b>Division Total</b>	<b>151,649</b>	<b>219,735</b>	<b>221,882</b>	<b>229,216</b>	<b>4.31%</b>

*Scope of Services Summary*

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Emergency Services Coordinator	1	1	1
Emergency Management Preparedness Plann	-	1	1
<b>Total</b>	<b>1</b>	<b>2</b>	<b>2</b>

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

**001-6054-510**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	73,198	102,046	100,292	102,053
1020 Overtime	327	-	-	-
1035 Longevity	76	124	124	220
1042 Car Allowance	319	-	-	-
1060 FICA	5,572	7,732	7,549	7,721
1065 Retirement	9,042	12,745	13,151	14,160
1080 Insurance - Medical	6,000	12,900	12,900	15,586
1081 Insurance - Life	157	260	229	230
1090 Other Benefits	-	1,000	-	1,000
<b>Personal Services Subtotal</b>	<b>94,691</b>	<b>136,807</b>	<b>134,245</b>	<b>140,970</b>
<b>Supplies:</b>				
2001 Office Supplies	757	1,700	1,650	1,700
2002 Postage	235	300	275	300
2003 Protective Clothing	117	350	450	400
2004 Gas and Oil	889	1,732	1,850	2,000
2005 Minor Tools	169	300	300	300
2008 Educational	2,019	1,800	4,035	4,000
2015 Other Supplies	30	2,500	2,500	3,000
2018 Computer Supplies	198	2,500	2,500	-
2090 Machinery/Tools/Equipment	8,808	7,450	3,030	3,000
2093 Computer Equipment	2,569	-	-	1,000
<b>Supplies Subtotal</b>	<b>15,791</b>	<b>18,632</b>	<b>16,590</b>	<b>15,700</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,218	1,120	1,100	1,175
3020 Training/Seminars	9,546	10,800	11,000	10,000
4001 Office Equipment	-	-	271	500
4003 Radios/Base Stations	972	1,500	1,500	1,500
4020 Motor Pool: Lease Fees	(47)	2,664	2,664	2,496
4030 Vehicle Maint: Fleet Maint.	250	400	400	438
4055 Computer Software	-	-	-	5,900
4060 Computer Lease Fees	1,371	2,200	2,200	4,620
4065 Computer Maintenance Fees	5,459	10,912	10,912	13,727
4070 Emergency Management	20,689	20,000	25,000	25,000
5007 Other Professional Services	-	-	-	690
6002 Printing and Reproduction	1,709	4,500	4,500	4,500
7001 Electrical	-	-	-	2,000
<b>Services &amp; Charges Subtotal</b>	<b>41,167</b>	<b>54,096</b>	<b>59,547</b>	<b>72,546</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	10,200	11,500	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>10,200</b>	<b>11,500</b>	<b>-</b>
<b>Division Total</b>	<b>151,649</b>	<b>219,735</b>	<b>221,882</b>	<b>229,216</b>



## Administration Department FY 07-08

### Human Resources Division

*Goals:*

- Provide training for first line, middle managers and upper level management
- Improve employee relations
- Improve employment process

*Objectives:*

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

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Unemployment Claims Reduction (%)	N/A	50%	60%
Claims filed	N/A	5	3
Claims won as a percentage of claims filed	N/A	80%	80%
Number of employee recognitions	N/A	6	6
Candidates interviewed per hire	N/A	4	4
Turnover Rate	N/A	13.7%	7.0%

**Administration Department**  
**FY 07-08**

**Human Resources Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	176,277	196,463	190,929	186,728	-4.96%
<i>Supplies</i>	11,260	10,000	9,599	10,200	2.00%
<i>Services &amp; Charges</i>	134,407	126,389	119,021	140,715	11.33%
<b>Division Total</b>	<b>321,944</b>	<b>332,852</b>	<b>319,549</b>	<b>337,643</b>	<b>1.44%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Human Resources Manager	0.5	0.5	0.5
Human Resources Specialist III	-	1.0	1.0
Human Resources Specialist I	2.0	1.0	1.0
Summer Youth Workers (Seasonal)	15.0	15.0	15.0
<b>Total</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>

**City of La Porte, Texas  
Human Resources  
Detail of Expenditures**

**001-6062-515**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	116,678	137,153	130,233	93,755
1011 Seasonal Earnings	-	-	-	33,001
1020 Overtime	3,891	2,000	5,560	2,000
1035 Longevity	940	1,076	578	948
1060 FICA	9,094	10,359	8,076	7,799
1065 Retirement	11,928	11,824	12,628	13,184
1067 Pars Retirement	-	643	446	400
1075 Unemployment Compensation	15,592	15,000	15,000	15,000
1080 Insurance - Medical	18,000	17,250	17,250	19,483
1081 Insurance - Life	153	158	158	158
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>176,277</b>	<b>196,463</b>	<b>190,929</b>	<b>186,728</b>
<b>Supplies:</b>				
2001 Office Supplies	2,192	3,500	3,000	3,200
2002 Postage	1,081	1,000	900	1,500
2008 Educational	-	3,000	1,000	1,000
2015 Other Supplies	5,415	2,500	4,500	4,500
2050 Safety	2,572	-	199	-
<b>Supplies Subtotal</b>	<b>11,260</b>	<b>10,000</b>	<b>9,599</b>	<b>10,200</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,080	2,000	1,975	2,000
3020 Training/Seminars	4,346	6,000	3,400	3,500
3021 Special Commissions	-	-	-	500
3022 Employee Training	-	8,000	1,500	1,500
4055 Computer Software	612	-	357	-
4060 Computer Lease Fees	4,739	2,500	2,500	4,620
4065 Computer Maintenance Fees	18,559	13,889	13,889	16,895
5004 Consulting	5,942	5,000	-	5,000
5005 Personnel Services	3,086	3,000	5,000	5,000
5006 Fiscal Services	-	-	-	3,700
5007 Other Professional Services	16,269	15,000	19,500	19,500
5008 Medical Services	19,469	20,000	15,000	15,000
5018 Civil Service	12,976	3,500	10,500	12,000
6002 Printing/Reproduction	5,853	6,000	5,000	6,000
6005 Advertising	-	1,500	400	500
6070 Appreciation Program	31,078	30,000	30,000	35,000
6071 Service Awards	9,399	10,000	10,000	10,000
<b>Services &amp; Charges Subtotal</b>	<b>134,407</b>	<b>126,389</b>	<b>119,021</b>	<b>140,715</b>
<b>Division Total</b>	<b>321,944</b>	<b>332,852</b>	<b>319,549</b>	<b>337,643</b>



**Administration Department**  
**FY 07-08**

**Municipal Court Division**

*Goals:*

- To be the most effective, efficient and impartial Municipal Court in Harris County, 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

**Administration Department**  
**FY 07-08**

**Municipal Court Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	270,398	290,515	303,952	320,071	10.17%
<i>Supplies</i>	13,080	14,600	16,988	19,186	31.41%
<i>Services &amp; Charges</i>	207,334	179,988	175,620	238,804	32.68%
<i>Capital Outlay</i>	-	-	-	10,000	-
<b>Division Total</b>	<b>490,813</b>	<b>485,103</b>	<b>496,560</b>	<b>588,061</b>	<b>21.22%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Court Administrator	1	1	1
Chief Deputy Court Clerk	1	1	1
Court Clerk	3	4	4
Court Clerk (P/T)	-	1	1
City Marshal	1	-	-
<b>Total</b>	<b>6</b>	<b>7</b>	<b>7</b>

**City of La Porte, Texas  
Municipal Court  
Detail of Expenditures**

**001-6064-512**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	172,680	196,750	209,153	219,617
1020 Overtime	21,497	8,000	7,875	8,000
1030 Certification	581	208	808	832
1035 Longevity	1,684	1,364	516	796
1040 Clothing Allowance	-	586	-	-
1060 FICA	14,824	15,208	15,650	15,752
1065 Retirement	22,521	25,625	26,954	26,618
1067 Pars - Retirement	-	-	251	352
1080 Insurance - Medical	36,000	41,400	41,400	46,758
1081 Insurance - Life	211	374	345	346
1090 Other Benefits	400	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>270,398</b>	<b>290,515</b>	<b>303,952</b>	<b>320,071</b>
<b>Supplies:</b>				
2001 Office Supplies	3,055	3,000	3,946	4,000
2002 Postage	7,022	7,000	9,717	10,000
2003 Protective Clothing	231	200	100	200
2004 Gas and Oil	979	-	-	-
2006 Cleaning	18	200	100	200
2008 Educational	-	200	135	200
2015 Other Supplies	685	2,000	1,470	2,586
2018 Computer Supplies	989	2,000	1,520	2,000
2090 Machinery/Tools/ Equipment	100	-	-	-
<b>Supplies Subtotal</b>	<b>13,080</b>	<b>14,600</b>	<b>16,988</b>	<b>19,186</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	666	501	390	500
3020 Training/Seminars	1,454	4,650	4,496	5,650
4001 Office Equipment	3,960	3,800	3,800	3,800
4002 Machinery/Tools/Equipment	1,345	2,000	1,475	2,000
4006 Heating and A/C Equipment	50	500	500	8,000
4011 Building Maintenance	976	500	140	7,900
4019 Rental of Equipment	223	300	180	300
4020 Motor Pool Lease Fees	1,524	-	-	-
4030 VM: Fleet Maintenance	2,341	-	-	-
4055 Computer Software	-	500	500	500
4060 Computer Lease Fees	8,448	6,971	6,971	8,470
4065 Computer Maintenance Fees	37,118	39,682	39,682	46,460
4081 Technology	2,596	-	-	-
5004 Consulting	5,500	1,104	1,104	-

Continued

**City of La Porte, Texas  
Municipal Court, Continued  
Detail of Expenditures**

**001-6064-512**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
5005 Personnel Services	7,162	-	-	-
5007 Other Professional Services	3,409	2,000	1,468	2,000
5009 Judicial Services	105,435	100,000	96,906	100,000
6002 Printing/Reproduction	2,968	5,000	7,077	7,000
6005 Advertising	-	500	200	500
6008 Jury Fees/Court Costs	13,436	-	-	-
6010 Janitorial Services	3,924	5,500	4,251	5,500
7001 Electrical	4,800	6,480	6,480	37,474
7003 Water	-	-	-	2,750
<b>Services &amp; Charges Subtotal</b>	<u>207,334</u>	<u>179,988</u>	<u>175,620</u>	<u>238,804</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	-	-	10,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Division Total</b>	<b>490,813</b>	<b>485,103</b>	<b>496,560</b>	<b>588,061</b>

## Administration Department FY 07-08

### Purchasing Division

*Goals:*

- Increase number of vendor responses to formal bids and proposals
- Develop Contract Management Program
- Establish schedule for procuring budgeted capital items

*Objectives:*

- Continue to manage Procurement Card Program
- Continue to use evaluation criteria for all bids and proposals to ensure best value
- Rewrite Purchasing Manual and revise HTE Manual
- Track expenditures to local and Historically Underutilized Business (HUB) vendors

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Purchase Orders Issued	820	575	550
RFPs	10	7	8
RFQ's	N/A	1	1
Sealed Bids	29	24	27
Procurement Card Purchases - May 2005-May 2006 - \$693,089.38			

**Administration Department**  
**FY 07-08**

**Purchasing Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	197,510	209,790	208,962	208,232	-0.74%
<i>Supplies</i>	2,664	3,057	2,834	5,130	67.81%
<i>Services &amp; Charges</i>	36,013	31,628	31,118	35,219	11.35%
<b>Division Total</b>	<b>236,187</b>	<b>244,475</b>	<b>242,914</b>	<b>248,581</b>	<b>1.68%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Purchasing Manager	1	1	1
Warehouse Coordinator	1	1	1
Buyer	1	1	1
Clerk (P/T)	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

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

**001-6065-515**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	144,183	157,599	152,766	151,498
1020 Overtime	3,563	500	2,683	500
1035 Longevity	2,548	1,896	1,896	2,040
1060 FICA	11,087	10,623	11,191	10,774
1065 Retirement	17,896	17,981	19,339	19,662
1067 Pars Retirement	25	232	128	120
1080 Insurance - Medical	18,000	20,700	20,700	23,379
1081 Insurance - Life	208	259	259	259
<b>Personal Services Subtotal</b>	<b>197,510</b>	<b>209,790</b>	<b>208,962</b>	<b>208,232</b>
<b>Supplies:</b>				
2001 Office Supplies	986	920	1,064	1,400
2002 Postage	282	400	300	300
2004 Gas and Oil	543	487	250	250
2008 Educational	-	-	-	100
2015 Other Supplies	601	1,250	1,220	1,280
2090 Machinery/Tools/Equipment	19	-	-	-
2091 Office Furniture/Equipment	233	-	-	1,800
<b>Supplies Subtotal</b>	<b>2,664</b>	<b>3,057</b>	<b>2,834</b>	<b>5,130</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	764	740	540	540
3020 Training/Seminars	8,806	4,637	4,637	5,340
4001 Office Equipment	3,560	3,984	3,984	4,044
4019 Rental of Equipment	15	-	-	-
4020 Motor Pool Lease Fees	1,056	948	948	1,152
4030 VM: Fleet Maintenance	3,293	2,900	2,900	2,754
4060 Computer Lease Fees	3,028	2,600	2,600	3,850
4065 Computer Maintenance Fees	13,100	14,881	14,881	15,839
5005 Personnel Services	1,546	-	196	750
6001 Uniforms	376	338	338	350
6002 Printing/Reproduction	-	100	94	100
6020 Expired Inventory	469	500	-	500
<b>Services &amp; Charges Subtotal</b>	<b>36,013</b>	<b>31,628</b>	<b>31,118</b>	<b>35,219</b>
<b>Division Total</b>	<b>236,187</b>	<b>244,475</b>	<b>242,914</b>	<b>248,581</b>



# **City Secretary Department**

## **FY 07-08**

### **City Secretary Division**

#### ***Goals:***

- Maintain records schedule and destruction of City Records and coordinate city-wide Records Management Day
- Plan and schedule General, Run-Off, Special and Bond Elections
- Develop schedule for May 2008 election, notify judges and order supplies by March 2008; hold election school for General, Run-Off, Special and Bond Elections
- Serve as Elections Administrator for joint elections for City of La Porte, La Porte Independent School District and San Jacinto College District
- Serve as tabulator for cities of Morgan's Point and Shoreacres
- Keep alcohol, wrecker, bingo, solicitor and other permits current
- Maintain accurate records of council activities
- Maintain appropriate procedures and media templates for providing information to the public in needed situations
- Maintain Marquee Message and Cable Television Access Channel Information
- Coordinate annual Boards and Commissions appointments and training/orientation
- Work with City Manager's Office and coordinate the TML Booth at the Annual Conference

#### ***Performance Indicators:***

- Issue/Renew 100+ Alcohol Permits Annually
- Update Boards/Commissions after Council Meetings
- Process 500+ Internal and External Open Records Requests Annually
- Prepare, Process, file and index City Council Meeting and other meeting minutes and packets
- Issue/Renew Solicitor, Bingo, Wrecker and other permits
- Assist Mayor and City Council with the annual Board appointments
- Review information placed on cable channel, web page and marquee
- Coordinate and issue press releases
- Coordinate media efforts during emergency situations
- Provide customer service to internal and external customers/citizens
- Coordinate meetings, events and travel for Mayor and City Council
- Provide administrative support to Mayor and City Council
- Attend Chamber luncheons, Marketing/Tourism Committee Meetings and Economic Development Committee Meetings
- Develop Committee Meetings
- Maintain and update Community Reference Guide with Chamber of Commerce
- Maintain Mayor's files
- Execute/Attest contracts, deeds and other official documents
- Prepare and administer budgets for City Secretary's Office and Mayor and City Council

**Administration Department**  
**FY 07-08**

**City Secretary Division**

**Expenditure Summary**

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
Personal Services	238,792	273,309	266,561	281,537	3.01%
Supplies	16,194	4,650	3,400	5,247	12.84%
Services & Charges	100,247	106,038	109,738	106,489	0.43%
Capital Outlay	23,764	-	-	-	-
<b>Division Total</b>	<b>378,998</b>	<b>383,997</b>	<b>379,699</b>	<b>393,273</b>	<b>2.42%</b>

**Scope of Services Summary**

Maintain records of Council Regular, Special Called and Workshop Session Meetings, Fiscal Affairs Meetings and 4B Corporation Meetings and all other meetings as assigned. Serve as the administrator for City of La Porte, La Porte Independent School District and San Jacinto College District Elections and is in charged as the custodian of the ballot boxes. Legislatively related duties include attesting, certifying, authenticating official documents and preparing Proclamations. Support citizens and departments in search for information; issue various permits; provide clerical support to Mayor and Council; coordinate information through public access channel, web page and marquee public information; receive and open bids weekly; serve as public information office and serves as records manager in accordance with state law. Attend community events and promote goodwill for the City.

**Personnel Position Roster**

	Approved 2005-06	Approved 2006-07	Approved 2007-08
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary III	1	1	1
Records Mgmt Tech/Deputy Clerk	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

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

**001-6067-510**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	172,664	202,348	194,483	201,859
1020 Overtime	3,120	5,000	4,200	4,500
1035 Longevity	1,000	1,192	1,192	1,384
1060 FICA	12,839	12,896	13,442	14,265
1065 Retirement	21,980	21,812	23,183	25,896
1080 Insurance - Medical	24,000	27,600	27,600	31,172
1081 Insurance - Life	416	461	461	461
1090 Other Benefits	2,773	2,000	2,000	2,000
<b>Personal Services Subtotal</b>	<u>238,792</u>	<u>273,309</u>	<u>266,561</u>	<u>281,537</u>
<b>Supplies:</b>				
2001 Office Supplies	1,575	2,000	1,200	1,500
2002 Postage	1,033	1,200	1,200	1,200
2015 Other Supplies	724	1,450	1,000	1,000
2090 Machinery/Tools/Equipment	-	-	-	500
2091 Office Furniture	-	-	-	1,047
2093 Computer Equipment	12,863	-	-	-
<b>Supplies Subtotal</b>	<u>16,194</u>	<u>4,650</u>	<u>3,400</u>	<u>5,247</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,550	2,015	2,015	2,130
3020 Training/Seminars	4,999	5,600	5,600	5,600
4060 Computer Lease Fees	5,484	19,890	19,890	21,353
4065 Computer Maintenance Fees	21,834	20,833	20,833	19,006
5005 Personnel Services	92	-	-	-
5007 Other Professional Services	2,092	1,500	1,500	1,500
6002 Printing/Reproduction	34,598	20,000	20,000	20,000
6003 Legal Notices	18,914	15,000	18,500	15,000
6004 Elections	9,573	20,000	20,000	20,000
6005 Advertising	-	-	-	500
7005 Misc Utilities	1,111	1,200	1,400	1,400
<b>Services &amp; Charges Subtotal</b>	<u>100,247</u>	<u>106,038</u>	<u>109,738</u>	<u>106,489</u>
<b>Capital Outlay:</b>				
8023 Computer Equipment	23,764	-	-	-
<b>Capital Outlay Subtotal</b>	<u>23,764</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>378,998</b>	<b>383,997</b>	<b>379,699</b>	<b>393,273</b>



# **Administration Department**

## **FY 07-08**

### **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 service as City's Municipal Court Prosecutor
- Provide legal support for the City's various boards and commissions

**Administration Department**  
**FY 07-08**

**Legal Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	6,000	6,900	6,900	7,793	12.94%
<i>Services &amp; Charges</i>	161,895	188,603	162,939	181,604	-3.71%
<b>Division Total</b>	<b>167,895</b>	<b>195,503</b>	<b>169,839</b>	<b>189,397</b>	<b>-3.12%</b>

*Scope of Services Summary*

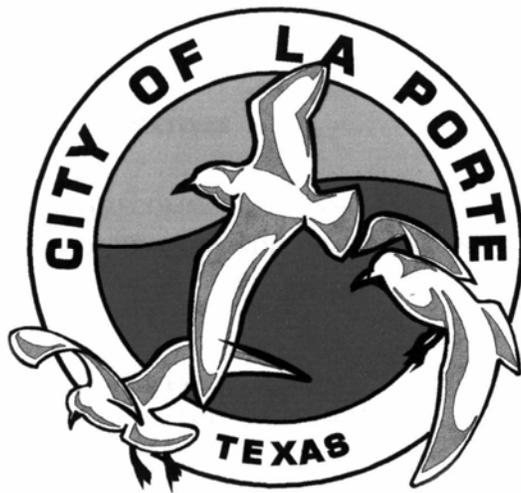
The Legal Division renders competent professional legal service and aid to the City through advice to the City Council, City Manager, various boards and staff personnel; formulation and completion of special projects regarding both administrative and legal programs; and representation before all levels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

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Personal Services:</b>				
1080 Insurance - Medical	6,000	6,900	6,900	7,793
<b>Personal Services Subtotal</b>	<u>6,000</u>	<u>6,900</u>	<u>6,900</u>	<u>7,793</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	575	1,007	1,000	1,085
3020 Training/Seminars	-	1,100	1,123	1,100
4060 Computer Lease Fees	757	520	520	363
4065 Computer Maintenance Fees	3,275	2,976	2,976	1,056
5003 Legal	104,957	100,000	120,000	110,000
5004 Consulting	9,021	35,000	1,320	25,000
5007 Other Professional Services	5,531	3,000	3,000	3,000
5010 City Prosecutor	37,780	45,000	33,000	40,000
<b>Services &amp; Charges Subtotal</b>	<u>161,895</u>	<u>188,603</u>	<u>162,939</u>	<u>181,604</u>
<b>Division Total</b>	<b>167,895</b>	<b>195,503</b>	<b>169,839</b>	<b>189,397</b>



# Administration Department

## FY 07-08

### 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

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Regular City Council Meetings	24	24	24
Special City Council Meetings	5	5	5
City Council Work Sessions	8	15	15
Committees Subcommittees			as needed
Attend community meetings, homeowners meetings and social events to promote goodwill for the City of La Porte.			

**Administration Department**  
**FY 07-08**

**City Council Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	23,294	21,881	22,773	24,544	12.17%
<i>Supplies</i>	8,648	16,450	16,050	18,050	9.73%
<i>Services &amp; Charges</i>	31,999	54,957	33,287	42,752	-22.21%
<b>Division Total</b>	<b>63,941</b>	<b>93,288</b>	<b>72,110</b>	<b>85,346</b>	<b>-8.51%</b>

*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 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**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	12,000	12,000	11,800	12,000
1042 Car Allowance	9,600	9,600	9,300	10,800
1060 FICA	1,694	-	1,673	1,744
1067 Pars Retirement	-	281	-	-
<b>Personal Services Subtotal</b>	<b>23,294</b>	<b>21,881</b>	<b>22,773</b>	<b>24,544</b>
<b>Supplies:</b>				
2001 Office Supplies	520	1,600	1,200	1,600
2015 Other Supplies	7,707	14,400	14,400	16,000
2018 Computer Supplies	-	450	450	450
2093 Computer Equipment	420	-	-	-
<b>Supplies Subtotal</b>	<b>8,648</b>	<b>16,450</b>	<b>16,050</b>	<b>18,050</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	8,655	8,540	8,770	8,770
3020 Training/Seminars	14,360	30,000	20,000	20,000
3021 Special Commissions	-	5,000	-	5,000
4060 Computer Lease Fees	1,842	420	420	770
4065 Computer Maintenance Fees	6,550	1,997	1,997	2,112
5007 Other Professional Services	-	-	100	100
5017 Annual Retreat Costs	592	9,000	2,000	6,000
<b>Services &amp; Charges Subtotal</b>	<b>31,999</b>	<b>54,957</b>	<b>33,287</b>	<b>42,752</b>
<b>Division Total</b>	<b>63,941</b>	<b>93,288</b>	<b>72,110</b>	<b>85,346</b>

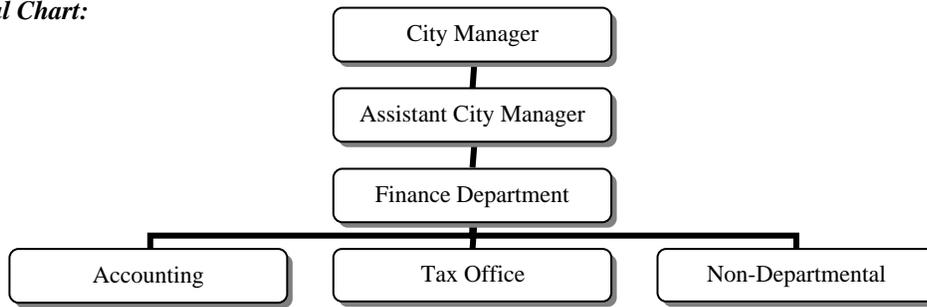


# Finance Department

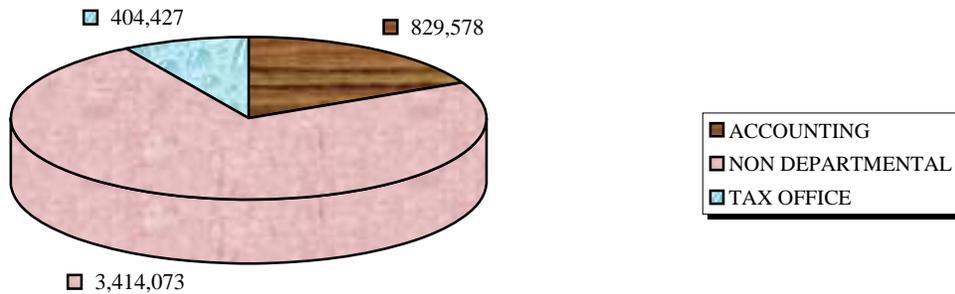
## FY 07-08

**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.

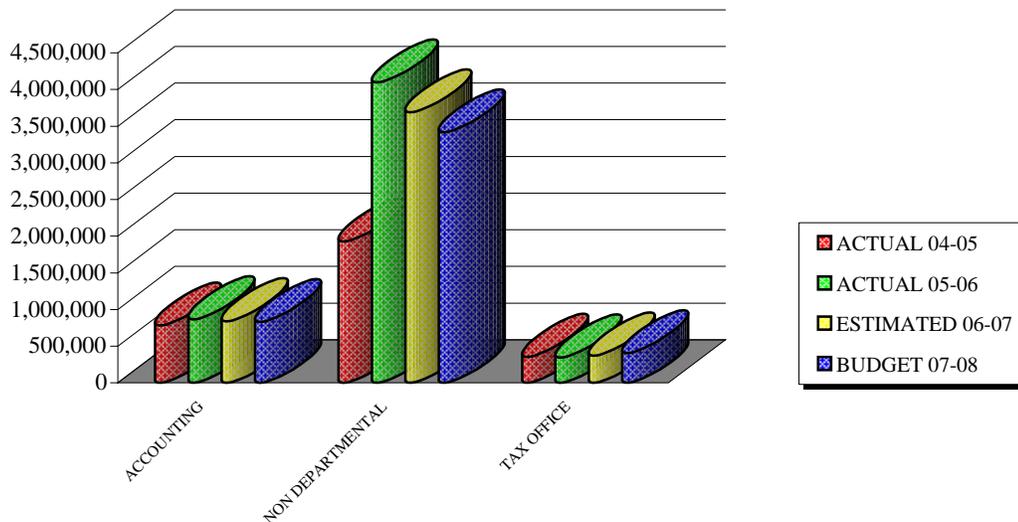
**Organizational Chart:**



**Share of General Fund Budget: 15%**



**Four Year Comparison by Division:**



## Finance Department FY 07-08

**Summary:**

The Finance Department is responsible for effectively administering the City's financial operation and fulfilling the duty to be publicly accountable in a democratic society. 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 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Accounting	867,337	782,467	838,899	829,578	6.02%
Non Departmental	4,095,021	3,635,252	5,037,301	3,414,073	-6.08%
Tax Office	345,977	381,346	372,464	404,427	6.05%
<b>Department Total</b>	<b>5,308,334</b>	<b>4,799,065</b>	<b>6,248,664</b>	<b>4,648,078</b>	<b>-3.15%</b>

**Department Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	1,279,679	1,255,548	1,310,403	1,385,683	10.36%
Supplies	37,739	38,725	37,952	41,768	7.86%
Services & Charges	3,970,257	3,504,792	4,900,309	3,220,627	-8.11%
Capital Outlay	20,659	-	-	-	-
<b>Department Total</b>	<b>5,308,334</b>	<b>4,799,065</b>	<b>6,248,664</b>	<b>4,648,078</b>	<b>-3.15%</b>

## Finance Department FY 07-08

### Accounting Division

#### Goals:

- To monitor the fiscal year budget, analyze and review budget proposals, and prepare budget for new fiscal year 2008
- Perform all accounting functions in compliance with timetables and requirements established by the City Council and administration, GAAP, as well as State and Federal Agencies
- Provide financial information to users in the form, frequency and timeliness needed for management decisions
- Attainment of the Government Finance Officer's Association (GFOA) Award for Financial Reporting and the Distinguished Budget Award
- Provide quality budget development and analysis services to foster financial accountability and responsible usage of City funds
- Manage the City's financial assets by the principle of maximizing available revenue, minimizing costs and protecting investment principal
- Provide increased revenue through interest earnings and reduced costs through more efficient operations
- Accurate and timely balancing, billing and collection of accounts receivables

#### Objectives:

- To complete proposed FY 2007-08 annual budget by August 2007, and secure the GFOA Award for the annual budget
- To complete 9/30/06 Financial Report by January 2007 and secure the GFOA Award for Financial Reporting
- Print monthly reports by the seventh working day following the end of the month
- To revise and update Policy and Procedures Manuals
- 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
- Monthly reconciliation of all accounts receivable to subsidiary reports to balance to the general ledger

#### Performance Indicators:

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Process Accounts Payable Checks	9,305	7,800	7,800
Process Payroll Checks	11,297	11,100	11,350
Average Daily Bank Balance (\$)	1,160,097	1,500,000	1,000,000
Average Interest Rate Earned vs. Short Term Rate (%)	(0.52)	(0.25)	0.10
Mowing Accounts Billed	269	250	250
Certificate of Achievement - 24 years			
Budget Award - 15 years			

**Finance Department  
FY 07-08**

**Accounting Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	658,005	577,545	602,299	590,490	2.24%
<i>Supplies</i>	20,802	21,050	18,162	19,850	-5.70%
<i>Services &amp; Charges</i>	188,529	183,872	218,438	219,238	19.23%
<b>Division Total</b>	<b>867,337</b>	<b>782,467</b>	<b>838,899</b>	<b>829,578</b>	<b>6.02%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Assistant City Manager	1.0	-	-
Director of Finance	-	0.5	0.5
Assistant Director of Finance	0.5	-	-
Controller	1.0	1.0	1.0
Budget/Investment Officer	1.0	1.0	1.0
Accounting Coordinator	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Senior Financial Services Technician	1.0	1.0	1.0
Financial Services Technician	3.0	3.0	3.0
EMS Billing Technician I	1.0	-	-
Secretary III	1.0	1.0	1.0
<b>Total</b>	<b>11.5</b>	<b>9.5</b>	<b>9.5</b>

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

**001-6141-515**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	477,265	421,993	436,755	418,505
1020 Overtime	2,101	2,500	2,705	2,500
1035 Longevity	3,890	3,124	3,162	3,988
1042 Car Allowance	5,819	-	-	-
1060 FICA	35,387	31,700	32,910	31,498
1065 Retirement	60,426	49,432	57,946	58,519
1080 Insurance - Medical	72,000	67,350	67,350	74,034
1081 Insurance - Life	618	446	471	446
1090 Other Benefits	500	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>658,005</b>	<b>577,545</b>	<b>602,299</b>	<b>590,490</b>
<b>Supplies:</b>				
2001 Office Supplies	7,083	11,000	8,417	9,000
2002 Postage	6,085	5,500	5,416	6,000
2008 Educational	840	850	662	850
2015 Other Supplies	1,627	2,000	1,817	2,000
2018 Computer Supplies	2,046	1,700	1,850	2,000
2091 Office Furniture/Equipment	2,827	-	-	-
2093 Computer Equipment	294	-	-	-
<b>Supplies Subtotal</b>	<b>20,802</b>	<b>21,050</b>	<b>18,162</b>	<b>19,850</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	5,538	5,700	6,032	6,047
3020 Training/Seminars	20,486	12,730	17,400	15,225
3024 Tuition Reimbursement	-	-	-	5,100
4001 Office Equipment	3,515	4,500	4,500	4,800
4055 Computer Software	-	-	157	-
4060 Computer Lease Fees	9,764	7,800	7,800	11,550
4065 Computer Maintenance Fees	39,301	44,642	44,642	47,516
5001 Audit	48,750	60,000	60,000	60,000
5005 Personnel Services	-	1,500	-	1,500
5006 Fiscal Services	45,828	30,000	61,834	50,000
5007 Other Professional Services	6,835	7,000	6,805	7,000
6002 Printing/Reproduction	8,513	10,000	9,000	10,500
6005 Advertising	-	-	268	-
<b>Services &amp; Charges Subtotal</b>	<b>188,529</b>	<b>183,872</b>	<b>218,438</b>	<b>219,238</b>
<b>Division Total</b>	<b>867,337</b>	<b>782,467</b>	<b>838,899</b>	<b>829,578</b>



## Finance Department FY 07-08

### Tax Division

*Goals:*

- Accurate and timely balancing, billing and collection of tax accounts
- To establish two additional mailings of delinquent tax notices in February, March, August and September
- Increase total collections
- To establish an additional mailing of current taxes before January 10th of accounts that remain due as of January 5th

*Objectives:*

- Monthly reconciliation of all escrow liability accounts to the general ledger and tax rolls
- To mail all current and delinquent tax notices in a timely manner
- Reduce value of delinquent taxes by 15%
- Provide Customer Satisfaction

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Tax Accounts Billed	35,068	37,745	38,469
Supplemental Rolls Processed	61	56	54
Correction Rolls Processed	94	68	52
Name Change Rolls	43	48	48
Homestead Exemptions	14,866	18,975	18,574
Over 65 & Disability Exemption	2,625	3,548	3,590
Disabled Veteran Exemption	228	291	302
Total Exemption Accounts	1,896	2,381	2,283
Agriculture Applications	184	446	447
Other Exemptions	23	355	346

**Finance Department**  
**FY 07-08**

**Tax Office Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	173,493	193,551	188,168	200,622	3.65%
<i>Supplies</i>	7,629	11,675	11,694	13,418	14.93%
<i>Services &amp; Charges</i>	164,856	176,120	172,602	190,387	8.10%
<b>Division Total</b>	<b>345,977</b>	<b>381,346</b>	<b>372,464</b>	<b>404,427</b>	<b>6.05%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Tax Manager	1	1	1
Deputy Tax Collector	1	1	1
Tax Service Clerk	1	1	1
Receptionist	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

**City of La Porte, Texas  
Tax Office  
Detail of Expenditures**

**001-6145-515**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	121,817	135,973	130,686	137,216
1020 Overtime	1,325	1,000	1,500	1,000
1035 Longevity	1,062	992	1,018	1,144
1060 FICA	9,239	10,203	9,952	10,595
1065 Retirement	15,920	17,639	17,275	19,351
1080 Insurance - Medical	24,000	27,600	27,600	31,172
1081 Insurance - Life	129	144	137	144
<b>Personal Services Subtotal</b>	<b>173,493</b>	<b>193,551</b>	<b>188,168</b>	<b>200,622</b>
<b>Supplies:</b>				
2001 Office Supplies	1,175	2,500	2,500	2,500
2002 Postage	3,945	7,300	7,276	9,000
2008 Educational	-	300	300	300
2015 Other Supplies	2,390	1,500	1,500	1,500
2093 Computer Equipment	119	75	118	118
<b>Supplies Subtotal</b>	<b>7,629</b>	<b>11,675</b>	<b>11,694</b>	<b>13,418</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	412	1,110	600	1,125
3020 Training/Seminars	3,016	7,635	7,000	7,825
4001 Office Equipment	1,793	1,600	1,600	2,000
4055 Computer Software	239	300	239	300
4060 Computer Lease Fees	3,785	2,920	2,920	3,080
4065 Computer Maintenance Fees	16,376	15,873	15,873	12,671
5005 Personnel Services	-	500	1,866	1,000
5007 Other Professional Services	133,745	139,746	137,068	155,186
5012 Property Resale Maint	-	236	236	1,000
6002 Printing/Reproduction	4,340	5,000	4,000	5,000
6005 Advertising	1,150	1,200	1,200	1,200
<b>Services &amp; Charges Subtotal</b>	<b>164,856</b>	<b>176,120</b>	<b>172,602</b>	<b>190,387</b>
<b>Division Total</b>	<b>345,977</b>	<b>381,346</b>	<b>372,464</b>	<b>404,427</b>



**Finance Department**  
**FY 07-08**

**Non Departmental Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	448,181	484,452	519,936	594,571	22.73%
<i>Supplies</i>	9,309	6,000	8,096	8,500	41.67%
<i>Services &amp; Charges</i>	3,616,872	3,144,800	4,509,269	2,811,002	-10.61%
<i>Capital Outlay</i>	20,659	-	-	-	-
<b>Division Total</b>	<u>4,095,021</u>	<u>3,635,252</u>	<u>5,037,301</u>	<u>3,414,073</u>	-6.08%

*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**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1055 Termination Pay (Sick/Vac)	173,401	140,000	140,000	150,000
1060 FICA	12,326	10,710	10,710	11,475
1065 Retirement	22,453	17,842	18,326	20,653
1080 Insurance - Medical	240,000	315,900	315,900	397,443
1095 Employee Reimbursement - Dell	-	-	35,000	15,000
<b>Personal Services Subtotal</b>	<b>448,181</b>	<b>484,452</b>	<b>519,936</b>	<b>594,571</b>
<b>Supplies:</b>				
2002 Postage	(3,385)	2,000	2,000	2,000
2015 Other Supplies	8,270	4,000	6,096	6,500
2091 Office Furniture/Equipment	4,423	-	-	-
<b>Supplies Subtotal</b>	<b>9,309</b>	<b>6,000</b>	<b>8,096</b>	<b>8,500</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	-	-	566
4001 Office Equipment	(6,233)	10,996	10,996	11,000
4011 Building	4,917	5,000	5,000	5,000
5004 Consulting	30,375	55,430	25,430	30,000
5006 Fiscal Services	-	-	234	-
5007 Other Professional Services	57,500	85,230	85,230	90,630
5013 Property Appraisal	-	3,000	3,000	6,000
6010 Janitorial	-	15,000	13,164	15,000
6091 Bad Debt Expense	54	-	50	100
7001 Electrical	441,459	567,000	591,418	708,665
7004 Water	2,814	3,000	2,900	3,000
9094 Gas Inventory in Process	40,183	-	-	-
9002 Admin Trans to Fund 002	-	54,524	54,524	-
9008 Admin Trans to Fund 008	-	3,537	3,537	-
9014 Admin Trans to Fund 014	1,177,438	888,170	888,170	687,340
9015 Admin Trans to Fund 015	714,450	243,747	1,183,000	-
9023 Admin Trans to Fund 023	-	7,751	7,751	-
9024 Admin Trans to Fund 024	-	17,403	17,403	-
9026 Admin Trans to Fund 026	-	2,209	2,209	-
9028 Admin Trans to Fund 028	-	70,279	470,279	-
9036 Admin Trans to Fund 036	500,000	500,000	500,000	-
9041 Admin Trans to Fund 041	500,000	-	-	-
9043 Admin Trans to Fund 043	153,915	-	-	-
9050 Contingency	-	234,390	266,840	282,453
9997 Special Programs	-	378,134	378,134	971,248
<b>Services &amp; Charges Subtotal</b>	<b>3,616,872</b>	<b>3,144,800</b>	<b>4,509,269</b>	<b>2,811,002</b>
<b>Capital Outlay:</b>				
8002 Building Improvements	20,659	-	-	-
<b>Capital Outlay Subtotal</b>	<b>20,659</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>4,095,021</b>	<b>3,635,252</b>	<b>5,037,301</b>	<b>3,414,073</b>

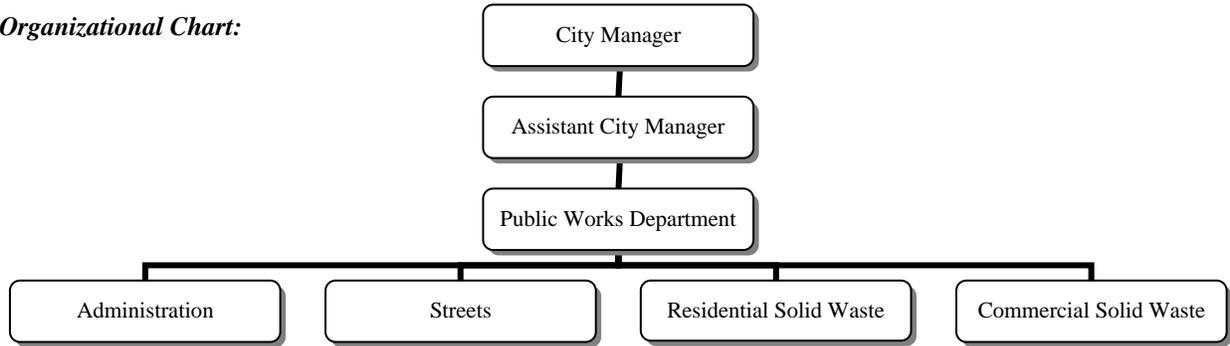
# Public Works Department

FY 07-08

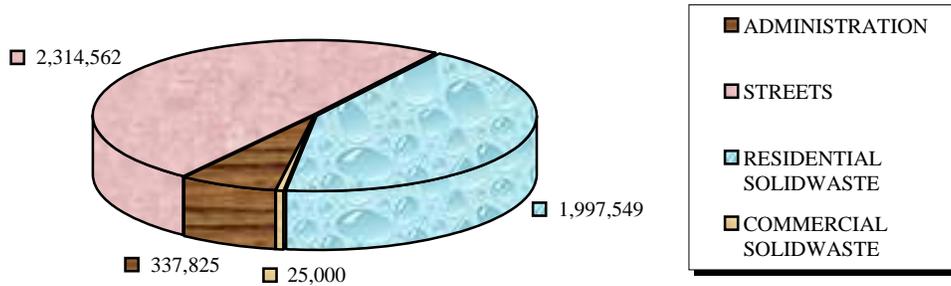
**Mission Statement:**

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.

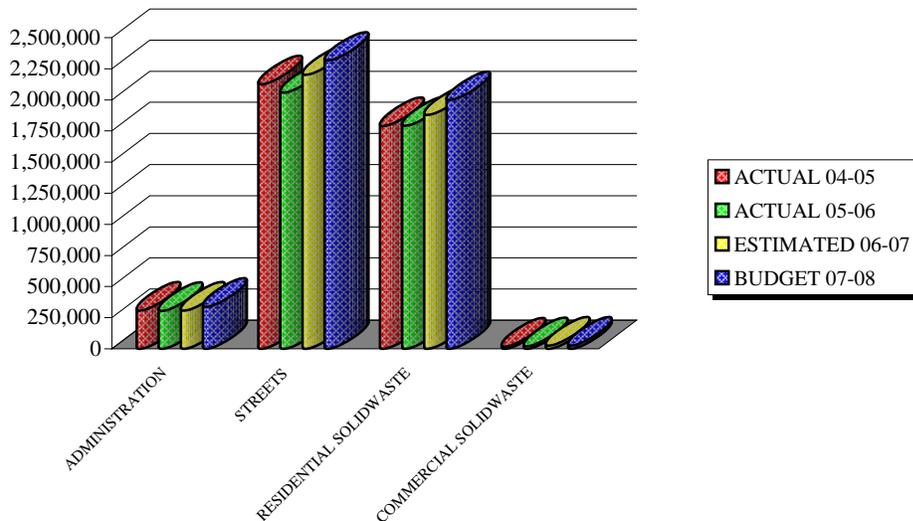
**Organizational Chart:**



**Share of General Fund Budget: 16%**



**Four Year Comparison by Division:**



## Public Works Department FY 07-08

**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 wastewater facilities, the implementation of the proposed landfill and the operation of surface water supply facilities by the La Porte Area Water Authority.

**Department Summary by Division:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Administration	303,537	312,305	306,196	337,825	8.17%
Streets	2,056,534	2,263,762	2,200,686	2,314,562	2.24%
Residential Solidwaste	1,792,804	1,888,285	1,878,619	1,997,549	5.79%
Commercial Solidwaste	21,007	21,000	25,000	25,000	19.05%
<b>Department Total</b>	<b>4,173,882</b>	<b>4,485,352</b>	<b>4,410,501</b>	<b>4,674,936</b>	<b>4.23%</b>

**Department Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	2,343,472	2,601,498	2,530,469	2,696,965	3.67%
Supplies	382,889	371,004	375,074	390,573	5.27%
Services & Charges	1,425,150	1,451,750	1,445,467	1,523,398	4.94%
Capital Outlay	22,371	61,100	59,491	64,000	4.75%
<b>Department Total</b>	<b>4,173,882</b>	<b>4,485,352</b>	<b>4,410,501</b>	<b>4,674,936</b>	<b>4.23%</b>

# Public Works Department

## FY 07-08

### Administration Division

#### Goals:

- Manage assigned construction contracts
- Manage activities of the La Porte Area Water Authority
- Monitor activities of all Public Works Divisions

#### Objectives:

- Completion of all assigned construction contracts within time allowed and budget constraints
- Assure the La Porte Area Water Authority provides adequate supplies of water to all customer entities at the most cost effective price possible

#### Performance Indicators:

	Actual	Estimated	Proposed
	2005-06	2006-07	2007-08
Key indicators will be completion of the goals and objectives within the allotted time period.			

**Public Works Department**  
**FY 07-08**

**Public Works Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	215,081	228,625	227,730	241,285	5.54%
<i>Supplies</i>	3,666	3,700	3,407	3,700	0.00%
<i>Services &amp; Charges</i>	84,790	79,980	75,059	92,840	16.08%
<b>Division Total</b>	<b>303,537</b>	<b>312,305</b>	<b>306,196</b>	<b>337,825</b>	<b>8.17%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Director of Public Works	0.5	0.5	0.5
Assistant Public Works Director	0.5	0.5	0.5
Office Coordinator	1.0	1.0	1.0
Secretary I	2.0	2.0	2.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

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

**001-7070-530**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	154,895	161,150	160,903	167,309
1020 Overtime	4	100	100	100
1035 Longevity	1,858	2,092	1,162	2,000
1042 Car Allowance	2,550	2,550	2,550	2,550
1060 FICA	11,147	11,873	11,710	12,465
1065 Retirement	20,350	20,972	21,423	23,401
1080 Insurance - Medical	24,000	27,600	27,600	31,172
1081 Insurance - Life	277	288	282	288
1090 Other Benefits	-	2,000	2,000	2,000
<b>Personal Services Subtotal</b>	<b>215,081</b>	<b>228,625</b>	<b>227,730</b>	<b>241,285</b>
<b>Supplies:</b>				
2001 Office Supplies	1,537	1,800	1,565	1,600
2002 Postage	100	200	100	200
2004 Gas and Oil	1,392	1,000	1,064	1,200
2009 Medical	71	100	78	100
2015 Other Supplies	566	600	600	600
<b>Supplies Subtotal</b>	<b>3,666</b>	<b>3,700</b>	<b>3,407</b>	<b>3,700</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	429	506	505	506
3020 Training/Seminars	4,577	4,250	3,696	4,450
3024 Tuition Reimbursement	-	-	-	1,200
4001 Office Equipment	4,784	6,000	4,130	6,000
4006 Heating and A/C Equipment	491	800	700	800
4011 Building Maintenance	2,054	3,900	2,690	3,900
4020 Motor Pool Lease Fees	2,028	1,488	1,488	1,632
4030 VM: Fleet Maintenance	1,647	1,100	1,100	927
4060 Computer Lease Fees	3,785	2,600	2,600	4,620
4065 Computer Maintenance Fees	16,376	14,881	14,881	19,006
5002 Engineering	13,000	-	-	-
5007 Other Professional Services	344	505	505	400
6010 Janitorial Services	4,764	5,000	4,764	4,800
6013 TCEQ Requirements	300	200	200	200
7001 Electrical	25,851	33,750	33,000	39,399
7004 Water	4,361	5,000	4,800	5,000
<b>Services &amp; Charges Subtotal</b>	<b>84,790</b>	<b>79,980</b>	<b>75,059</b>	<b>92,840</b>
<b>Division Total</b>	<b>303,537</b>	<b>312,305</b>	<b>306,196</b>	<b>337,825</b>



## Public Works Department FY 07-08

### Streets Division

*Goals:*

- Chip approximately 28,260 linear feet of streets.
- Recycle approximately 10,204 linear feet of streets.
- Perform drainage maintenance on entire system
- Mow 500 acres of Rights-of Way monthly
- Mow 300 acres of Airport Property monthly
- Continue Crack Seal Program
- Provide assistance to other departments in traffic control
- Hang informational banners of various civic organizations
- Perform studies for requested Traffic Hump petitions

*Objectives:*

- Continue with the recycling of streets versus reconstruction
- Perform speed studies for Police Department as requested
- Hang banners as requested for community event information

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Linear feet of streets Chip Sealed	15,510	16,000	28,260
Linear feet of streets Recycled	7,465	10,000	10,204
Linear feet of ditches cleaned	80,876	75,000	80,000
Linear feet of streets Crack Sealed	50,648	69,000	70,000

**Public Works Department**  
**FY 07-08**

**Streets Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	1,279,485	1,406,459	1,351,867	1,441,221	2.47%
<i>Supplies</i>	154,173	136,211	131,182	138,849	1.94%
<i>Services &amp; Charges</i>	600,506	668,092	664,637	670,492	0.36%
<i>Capital Outlay</i>	22,371	53,000	53,000	64,000	20.75%
<b>Division Total</b>	<b>2,056,534</b>	<b>2,263,762</b>	<b>2,200,686</b>	<b>2,314,562</b>	<b>2.24%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Street Maint. Superintendent	1	1	1
Street Maint. Supervisor	3	3	3
Senior Equipment Operator	6	6	6
Equipment Operator II	6	6	6
Equipment Operator I	12	11	11
Mosquito Control Technician	-	1	1
<b>Total</b>	<b>28</b>	<b>28</b>	<b>28</b>

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

**001-7071-531**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	884,123	970,497	923,077	969,214
1020 Overtime	25,931	27,000	24,212	27,000
1030 Certification	636	624	1,376	1,248
1035 Longevity	15,012	13,464	13,456	14,816
1060 FICA	67,928	74,452	71,009	73,763
1065 Retirement	117,094	126,387	124,739	136,014
1067 Pars - Retirement	-	-	-	156
1080 Insurance - Medical	168,000	193,200	193,200	218,204
1081 Insurance - Life	761	835	798	806
<b>Personal Services Subtotal</b>	<b>1,279,485</b>	<b>1,406,459</b>	<b>1,351,867</b>	<b>1,441,221</b>
<b>Supplies:</b>				
2001 Office Supplies	161	-	-	-
2003 Protective Clothing	679	850	700	850
2004 Gas and Oil	69,437	70,711	66,000	73,999
2005 Minor Tools	939	1,000	1,000	1,000
2007 Chemical	52,974	30,000	30,000	30,000
2010 Traffic	26,234	30,000	30,000	30,000
2015 Other Supplies	2,083	1,400	1,400	1,400
2090 Machinery/Tools/Equipment	1,666	2,250	2,082	1,600
<b>Supplies Subtotal</b>	<b>154,173</b>	<b>136,211</b>	<b>131,182</b>	<b>138,849</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	412	350	350	350
3020 Training/Seminars	2,815	2,500	2,400	2,500
4002 Machinery/Tools/Equipment	2,971	3,000	3,000	4,000
4003 Radios and Base Stations	656	1,000	700	1,000
4004 Traffic Signal Maintenance	363	11,000	11,000	11,000
4015 Paving	124,928	200,000	200,000	200,000
4019 Rental of Equipment	73	-	-	-
4020 Motor Pool Lease Fees	188,136	171,276	171,276	177,157
4030 VM: Fleet Maintenance	247,239	242,323	242,323	237,860
4055 Computer Software	3,000	3,000	3,000	3,000
4060 Computer Lease Fees	2,271	1,560	1,560	2,310
4065 Computer Maintenance Fees	9,825	8,928	8,928	9,503
5002 Engineering	1,225	1,500	1,500	1,500
5007 Other Professional Services	940	1,750	1,000	1,000
6001 Uniforms	6,906	8,300	6,400	7,000
6002 Printing and Production	565	800	800	800
6009 Landfills Charges	1,082	2,000	2,000	2,000
7001 Electrical	4,756	5,805	5,400	6,512
7003 Telephone	2,343	3,000	3,000	3,000
<b>Services &amp; Charges Subtotal</b>	<b>600,506</b>	<b>668,092</b>	<b>664,637</b>	<b>670,492</b>

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

**001-7071-531**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	-	-	11,000
8027 Traffic Control Devices	-	3,000	3,000	3,000
8029 Paving	22,371	50,000	50,000	50,000
<b>Capital Outlay Subtotal</b>	<u>22,371</u>	<u>53,000</u>	<u>53,000</u>	<u>64,000</u>
<b>Division Total</b>	<b>2,056,534</b>	<b>2,263,762</b>	<b>2,200,686</b>	<b>2,314,562</b>

**Public Works Department  
FY 07-08**

**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
- More stringent enforcement of Solid Waste Ordinance

*Objectives:*

- Efficient, cost effective collection of Solid Waste
- Expansion of the Recycling Program through public education and outreach

*Performance Indicators:*

	<b>Actual 2005-06</b>	<b>Estimated 2006-07</b>	<b>Proposed 2007-08</b>
Cu. Yds. Garbage Collected	28,708	29,298	30,000
Cu. Yds. Trash Collected	67,710	44,527	48,000
Number of Citizens Receiving Compost	175	700	1,000

**Public Works Department**  
**FY 07-08**

**Residential Solidwaste Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	848,906	966,414	950,872	1,014,459	4.97%
<i>Supplies</i>	225,050	231,093	240,485	248,024	7.33%
<i>Services &amp; Charges</i>	718,847	682,678	680,771	735,066	7.67%
<i>Capital Outlay</i>	-	8,100	6,491	-	-100.00%
<b>Division Total</b>	<b>1,792,804</b>	<b>1,888,285</b>	<b>1,878,619</b>	<b>1,997,549</b>	<b>5.79%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Equipment Services/Solidwaste Superintende	-	0.5	0.5
Solidwaste Superintendent	1.0	-	-
Solidwaste Supervisor	1.0	1.0	1.0
Senior Equipment Operator	2.0	2.0	2.0
Equipment Operator II	4.0	4.0	4.0
Equipment Operator I	6.0	6.0	6.0
Solidwaste Worker	8.0	8.0	9.0
<b>Total</b>	<b>22.0</b>	<b>21.5</b>	<b>22.5</b>

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

**001-7072-532**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	569,234	644,428	629,677	660,043
1020 Overtime	20,632	25,000	23,500	25,000
1030 Certification	-	-	256	416
1035 Longevity	6,352	7,064	6,604	7,564
1060 FICA	44,094	49,673	49,348	51,050
1065 Retirement	76,002	85,236	86,487	94,381
1080 Insurance - Medical	132,000	154,350	154,350	175,343
1081 Insurance - Life	592	663	650	662
<b>Personal Services Subtotal</b>	<b>848,906</b>	<b>966,414</b>	<b>950,872</b>	<b>1,014,459</b>
<b>Supplies:</b>				
2001 Office Supplies	125	150	150	150
2002 Postage	-	100	50	100
2003 Protective Clothing	388	810	650	700
2004 Gas and Oil	95,179	76,663	84,315	85,204
2005 Minor Tools	186	150	150	150
2007 Chemical	-	100	50	100
2015 Other Supplies	127,256	153,000	155,000	160,000
2050 Safety Supplies	67	120	120	120
2090 Machinery/Tools/Equipment	1,609	-	-	1,500
2091 Office Furniture/Equip	240	-	-	-
<b>Supplies Subtotal</b>	<b>225,050</b>	<b>231,093</b>	<b>240,485</b>	<b>248,024</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	140	200	187	200
3020 Training/Seminars	591	4,191	2,489	1,000
4002 Machinery/Tools/Equipment	203	400	375	400
4003 Radios and Base Stations	80	400	200	400
4019 Rental of Equipment	48	-	-	-
4020 Motor Pool Lease Fees	107,172	117,624	117,624	132,612
4030 VM: Fleet Maintenance	224,550	215,601	215,601	236,341
4060 Computer Lease Fees	1,514	1,040	1,040	1,540
4065 Computer Maintenance Fees	6,550	5,952	5,952	6,335
5005 Personnel Services	20,044	10,000	10,000	10,000
5007 Other Professional Services	487	200	200	200
6001 Uniforms	5,202	5,500	4,500	5,500
6002 Printing/Reproduction	701	700	545	600
6009 Landfill Charges	349,484	318,560	318,560	336,440
7003 Telephone	2,082	2,310	3,498	3,498
<b>Services &amp; Charges Subtotal</b>	<b>718,847</b>	<b>682,678</b>	<b>680,771</b>	<b>735,066</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	8,100	6,491	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>8,100</b>	<b>6,491</b>	<b>-</b>
<b>Division Total</b>	<b>1,792,804</b>	<b>1,888,285</b>	<b>1,878,619</b>	<b>1,997,549</b>



**Public Works Department**  
**FY 07-08**

**Commercial Solidwaste Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Services &amp; Charges</i>	21,007	21,000	25,000	25,000	19.05%
<b>Division Total</b>	<b>21,007</b>	<b>21,000</b>	<b>25,000</b>	<b>25,000</b>	<b>19.05%</b>

*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**

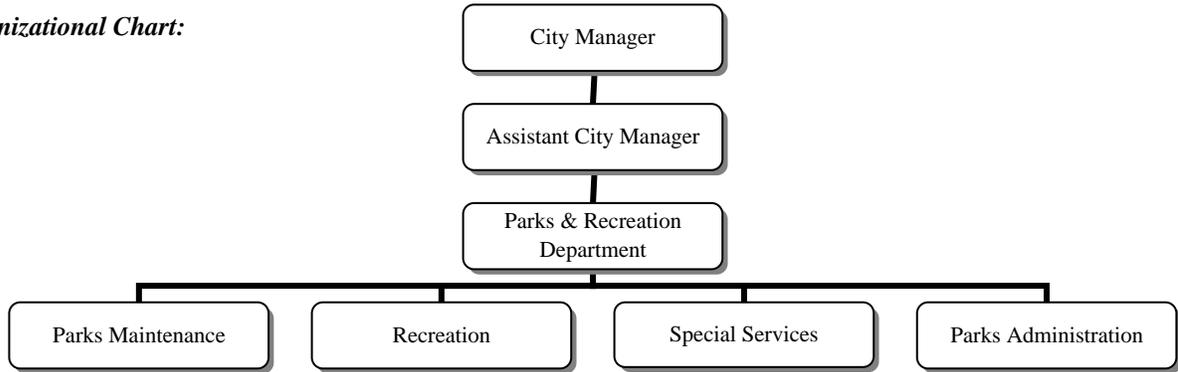
	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	21,007	21,000	25,000	25,000
<b>Services &amp; Charges Subtotal</b>	<u>21,007</u>	<u>21,000</u>	<u>25,000</u>	<u>25,000</u>
 <b>Division Total</b>	 <b>21,007</b>	 <b>21,000</b>	 <b>25,000</b>	 <b>25,000</b>

# Parks & Recreation Department

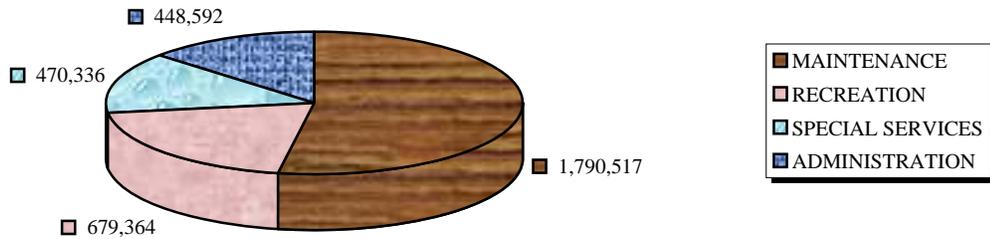
## FY 07-08

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

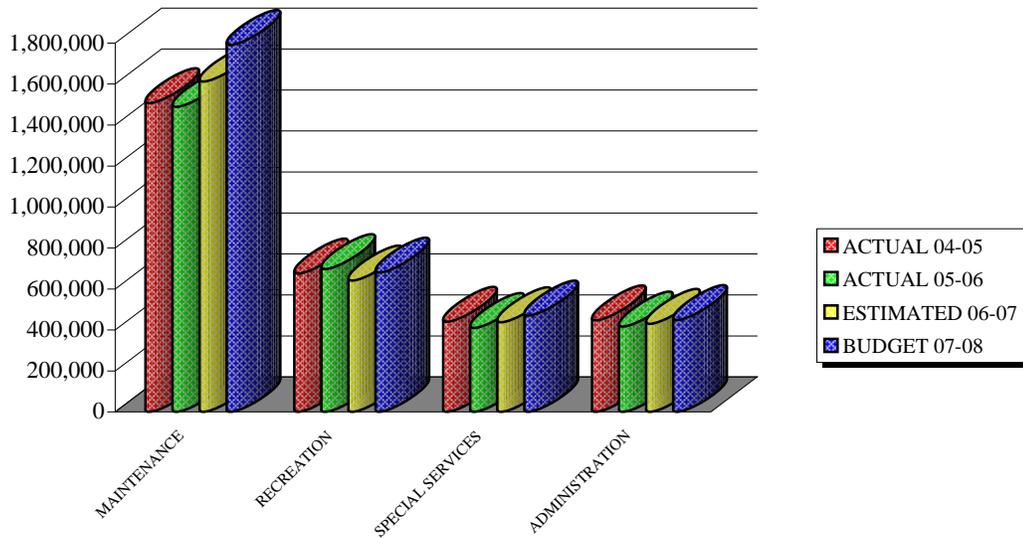
**Organizational Chart:**



**Share of General Fund Budget: 11%**



**Four Year Comparison by Division:**



## Parks and Recreation Department FY 07-08

**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. The Department also operates the Sylvan Beach Pavilion as an enterprise operation.

**Department Summary by Division:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Parks Maintenance	1,488,065	1,736,471	1,611,405	1,790,517	3.11%
Recreation	696,398	642,451	640,600	679,364	5.75%
Special Services	409,438	453,852	437,569	470,336	3.63%
Parks Administration	416,820	447,534	429,359	448,592	0.24%
<b>Department Total</b>	<b>3,010,720</b>	<b>3,280,308</b>	<b>3,118,933</b>	<b>3,388,809</b>	<b>3.31%</b>

**Department Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	2,012,160	2,203,269	2,002,806	2,179,991	-1.06%
Supplies	180,249	173,233	153,170	163,819	-5.43%
Services & Charges	798,339	858,796	919,387	1,018,799	18.63%
Capital Outlay	19,972	45,010	43,570	26,200	-41.79%
<b>Department Total</b>	<b>3,010,720</b>	<b>3,280,308</b>	<b>3,118,933</b>	<b>3,388,809</b>	<b>3.31%</b>

**Parks & Recreation Department**  
**FY 07-08**

**Parks Maintenance Division**

*Goals:*

- Continue beautification efforts throughout the City
- Educate the public on the importance of trees for the environment and for the City
- Improve productivity and efficiency of Parks and Facility Maintenance personnel
- Provide superior athletic facilities for adult and youth sports associations

*Objectives:*

- Continue implementation of the "Keep La Porte Beautiful" campaign
- Continue implementation of the "Tree City, U.S.A." program
- Increase awareness of workplace safety and productivity of employees through training and development

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Median Cost of Primary Park Properties per Visit	\$ 158	\$ 152	\$ 152
Avg. Cost of Secondary Parks per Acre	\$ 36	\$ 33	\$ 33
Avg. Cost of Field Mow Parks per Acre	\$ 23	\$ 23	\$ 23

**Parks & Recreation Department**  
**FY 07-08**

**Parks Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	749,260	940,238	836,287	945,427	0.55%
<i>Supplies</i>	98,698	92,872	84,620	91,762	-1.20%
<i>Services &amp; Charges</i>	620,135	658,351	646,928	727,128	10.45%
<i>Capital Outlay</i>	19,972	45,010	43,570	26,200	-41.79%
<b>Division Total</b>	<b>1,488,065</b>	<b>1,736,471</b>	<b>1,611,405</b>	<b>1,790,517</b>	<b>3.11%</b>

*Scope of Services Summary*

The Parks Maintenance Division is responsible for the maintenance of eighteen parks, four recreation centers, five aquatic facilities, five athletic complexes, one Recreation/Fitness center and Sylvan Beach Pavilion. 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 2005-06	Approved 2006-07	Approved 2007-08
Parks Maintenance Superintendent	1	1	1
Parks Maintenance Supervisor	2	2	2
Facility Maintenance Supervisor	1	1	1
Building Maintenance Technician	3	3	3
Senior Parks Maintenance Worker	2	2	2
Parks Maintenance Worker II	6	6	6
Parks Maintenance Worker I	9	9	9
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
<b>Total</b>	<b>27</b>	<b>27</b>	<b>27</b>

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

**001-8080-552**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	481,797	609,836	536,051	589,649
1020 Overtime	14,988	17,500	10,000	12,500
1035 Longevity	6,312	5,292	5,116	5,704
1060 FICA	37,516	50,106	41,039	50,383
1065 Retirement	64,115	84,255	71,067	91,565
1067 Pars - Retirement	2	-	-	81
1080 Insurance - Medical	144,000	172,500	172,500	194,825
1081 Insurance - Life	530	749	514	720
<b>Personal Services Subtotal</b>	<b>749,260</b>	<b>940,238</b>	<b>836,287</b>	<b>945,427</b>
<b>Supplies:</b>				
2003 Protective Clothing	973	1,500	1,000	1,000
2004 Gas and Oil	25,961	24,827	22,000	26,612
2005 Minor Tools	3,554	2,800	2,000	2,000
2006 Cleaning	6,006	5,000	4,500	4,500
2007 Chemical	43,239	42,000	40,500	42,000
2015 Other Supplies	11,243	8,500	9,500	9,500
2090 Machinery/Tools/Equipment	7,723	8,245	5,120	6,150
<b>Supplies Subtotal</b>	<b>98,698</b>	<b>92,872</b>	<b>84,620</b>	<b>91,762</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	235	320	300	355
3020 Training/Seminars	438	1,191	1,050	1,720
4002 Machinery/Tools/Equipment	10,085	8,500	7,500	7,500
4003 Radios and Base Stations	144	500	-	-
4006 Heating and A/C Equipment	11,687	18,500	18,000	18,000
4008 Pumps/Motors	13,268	10,000	9,000	9,000
4010 Recreation/Education Equip	13,807	15,000	14,450	15,000
4011 Building Maintenance	27,689	24,250	26,275	26,500
4012 Water Line Maintenance	2,031	3,500	2,775	3,000
4018 Park Grounds	40,380	35,000	33,260	35,000
4019 Rental of Equipment	3,627	1,064	948	1,000
4020 Motor Pool Lease Fees	21,408	29,256	29,256	36,629
4030 VM: Fleet Maintenance	69,809	59,468	59,468	58,332
4060 Computer Lease Fees	2,128	1,460	1,460	2,310
4065 Computer Maintenance Fees	8,734	7,936	7,936	8,447
5007 Other Professional Services	530	500	1,380	1,050
6001 Uniforms	7,061	6,560	7,380	6,830
6010 Janitorial Services	22,764	24,060	23,850	26,466
6014 Library Costs	58,256	75,000	72,410	83,000

Continued

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

**001-8080-552**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
7001 Electrical	222,148	268,650	264,490	317,533
7002 Natural Gas	26,322	23,000	22,240	25,000
7003 Telephone	-	3,636	3,510	3,456
7004 Water	57,583	41,000	39,990	41,000
<b>Services &amp; Charges Subtotal</b>	<u>620,135</u>	<u>658,351</u>	<u>646,928</u>	<u>727,128</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	25,870	24,430	9,400
8029 Paving	5,536	-	-	-
8032 Land Improvements	-	19,140	19,140	16,800
8060 Recreation Equipment	14,436	-	-	-
<b>Capital Outlay Subtotal</b>	<u>19,972</u>	<u>45,010</u>	<u>43,570</u>	<u>26,200</u>
<b>Division Total</b>	<b>1,488,065</b>	<b>1,736,471</b>	<b>1,611,405</b>	<b>1,790,517</b>

# Parks & Recreation Department

## FY 07-08

### Recreation Division

*Goals:*

- Improve existing and develop new recreation opportunities for the City
- Increase participation in fee-based and free programs and activities at parks facilities
- Partner with Harris County Precinct 2 and other organizations to enhance recreation opportunities in the area
- Provide superior Recreation and Fitness facilities and activities for adult and youth fitness

*Objectives:*

- Continue “Christmas In La Porte” Main Street celebration and assist in the development of new festivals and other economic incentives
- Work with Harris County Precinct 2 on summer recreation activities as well as after school programming
- Continue implementation of customer service improvement for the Recreation & Fitness Center

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Expenditures per Person at Municipal Pools	\$ 5.19	\$ 5.15	\$ 5.15
Revenues Gen. Per person at Municipal Pools	\$ 3.25	\$ 3.50	\$ 3.50
Avg. Cost per Person Served (Rec Centers)	\$ 15.68	\$ 15.75	\$ 15.75
Special Event Attendance (est.)	12,000	13,500	13,750
Recreation & Fitness Center Attendance	84,060	86,000	86,250
RFC Cost of Service Provision Per Visit	\$ 3.54	\$ 3.50	\$ 3.55
RFC Revenues Generated Per Visit	\$ 3.30	\$ 3.35	\$ 3.40
RFC Cost to General Fund Per Visit	\$ 0.24	\$ 0.15	\$ 0.15

**Parks & Recreation Department**  
**FY 07-08**

**Recreation Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	570,114	511,166	441,185	467,231	-8.60%
<i>Supplies</i>	49,553	48,503	38,841	39,217	-19.15%
<i>Services &amp; Charges</i>	76,731	82,782	160,574	172,916	108.88%
<b>Division Total</b>	<b>696,398</b>	<b>642,451</b>	<b>640,600</b>	<b>679,364</b>	<b>5.75%</b>

*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 four 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.

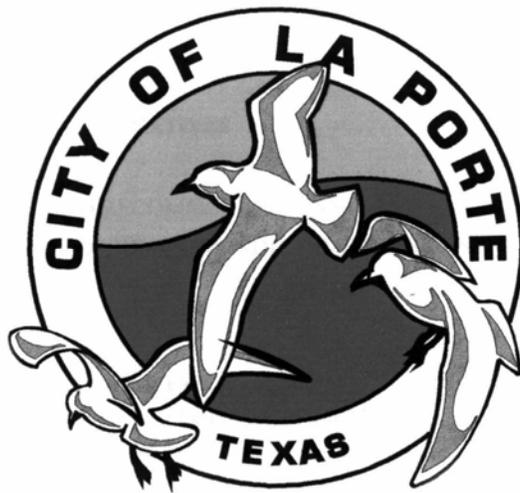
*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Recreation Superintendent	1	1	1
Rec/Fitness Center Coordinator	1	1	-
Recreation Programs Coordinator	1	1	1
Aquatics & Special Events Cord	1	1	1
Recreation Center Specialist	1	1	1
Fitness Center Specialist	2	2	2
Recreation Specialist II (PT)	2	2	2
Recreation Assistant	1	1	1
Recreation Assistants (Summer)	41	15	15
<b>Total</b>	<b>51</b>	<b>25</b>	<b>24</b>

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

**001-8081-551**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	269,949	275,027	273,165	282,585
1011 Seasonal Earnings	144,667	114,559	60,000	64,306
1020 Overtime	34,405	5,500	2,198	3,500
1035 Longevity	2,948	3,380	2,324	2,692
1060 FICA	33,982	28,327	19,827	21,361
1065 Retirement	35,778	33,194	34,118	36,845
1067 Pars Retirement	37	2,563	965	1,103
1080 Insurance - Medical	48,000	48,300	48,300	54,551
1081 Insurance - Life	348	316	288	288
<b>Personal Services Subtotal</b>	<b>570,114</b>	<b>511,166</b>	<b>441,185</b>	<b>467,231</b>
<b>Supplies:</b>				
2002 Postage	669	750	655	750
2003 Protective Clothing	890	600	573	600
2004 Gas and Oil	1,854	1,537	1,730	1,831
2006 Cleaning	460	500	492	500
2009 Medical	247	450	315	400
2015 Other Supplies	11,949	11,500	11,175	11,500
2018 Computer Supplies	99	-	-	-
2031 Athletic Supplies	4,393	4,000	3,885	4,000
2032 Aquatic Supplies	15,477	13,000	5,000	5,000
2090 Machinery/Tools/Equipment	13,515	16,166	15,016	14,636
<b>Supplies Subtotal</b>	<b>49,553</b>	<b>48,503</b>	<b>38,841</b>	<b>39,217</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	315	535	510	510
3020 Training/Seminars	7,558	6,599	6,325	6,707
4010 Recreation/Education Equip	14,585	10,000	8,753	9,000
4019 Rental of Equipment	341	-	-	-
4020 Motor Pool Lease Fees	2,760	1,236	1,236	1,548
4030 VM: Fleet Maintenance	1,003	1,375	1,375	2,394
4060 Computer Lease Fees	3,499	2,500	2,500	3,850
4065 Computer Maintenance Fees	14,192	13,925	13,925	14,783
5007 Other Professional Services	26,723	38,500	118,178	124,724
6002 Printing/Reproduction	-	400	353	400
6005 Advertising	652	500	420	500
6041 Special Events	5,104	6,000	5,625	7,000
7003 Telephone	-	1,212	1,374	1,500
<b>Services &amp; Charges Subtotal</b>	<b>76,731</b>	<b>82,782</b>	<b>160,574</b>	<b>172,916</b>
<b>Division Total</b>	<b>696,398</b>	<b>642,451</b>	<b>640,600</b>	<b>679,364</b>



## Parks & Recreation Department FY 07-08

### Special Services Division

**Goals:**

- To serve as a community focal point for older adults and persons with disabilities
- To increase disability and aging awareness within the community
- To address increased service needs of the frail/homebound elderly of the community
- To meet special needs of seniors and persons with disabilities for catastrophic events

**Objectives:**

- Expand current and facilitate new activities which respond to the needs and interests of older adults and persons with disabilities
- Implement “inclusive” programs for therapeutics and “inter-generational” programs for Special Recreation services
- Develop and implement outreach strategies for delivery of services to the frail/homebound elderly citizens of La Porte

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Total Senior Contacts Provided	60,500	60,750	61,000
Cost per Unit of Service Provided (Sr.)	\$ 4.26	\$ 4.30	\$ 4.40
Total Special Programs Contacts Provided	25,539	25,650	25,700
Cost per Unit of Service Provided (SP)	\$ 9.79	\$ 9.75	\$ 9.75

**Parks & Recreation Department**  
**FY 07-08**

**Special Services Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	331,015	361,936	349,904	368,057	1.69%
<i>Supplies</i>	21,741	21,398	20,196	22,980	7.39%
<i>Services &amp; Charges</i>	56,682	70,518	67,469	79,299	12.45%
<b>Division Total</b>	<b>409,438</b>	<b>453,852</b>	<b>437,569</b>	<b>470,336</b>	<b>3.63%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Special Services Superintendent	1	1	1
Sr. Services Coordinator	1	1	1
Sr. Services Assistant	1	1	1
Recreation Therapist	1	1	1
Assistant Recreation Therapist	1	1	1
Therapeutic Recreation Specialist	1	1	1
Therapeutic Recreation Assistant	1	1	1
Sr. Services Assistant I (PT)	1	1	1
Therapeutic Rec Specialist (PT)	1	1	1
Home Delivery Meals Driver (PT)	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

**City of La Porte, Texas  
Special Services  
Detail of Expenditures**

**001-8082-551**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	236,738	258,198	246,800	256,430
1020 Overtime	1,773	1,700	1,181	1,300
1035 Longevity	2,924	2,656	2,232	2,568
1060 FICA	17,812	19,573	18,723	18,729
1065 Retirement	29,457	31,250	32,175	34,050
1067 Pars - Retirement	41	-	205	141
1080 Insurance - Medical	42,000	48,300	48,300	54,551
1081 Insurance - Life	270	259	288	288
<b>Personal Services Subtotal</b>	<b>331,015</b>	<b>361,936</b>	<b>349,904</b>	<b>368,057</b>
<b>Supplies:</b>				
2003 Protective Clothing	-	435	420	435
2004 Gas and Oil	921	5,313	6,500	6,195
2005 Minor Tools	6,643	100	8	-
2006 Cleaning	7	100	-	-
2009 Medical	184	250	157	250
2015 Other Supplies	8,206	8,000	7,843	8,000
2018 Computer Supplies	177	200	294	300
2036 Special Olympics	5,604	7,000	4,974	6,000
2090 Machinery/Tools/Equipment	-	-	-	1,800
<b>Supplies Subtotal</b>	<b>21,741</b>	<b>21,398</b>	<b>20,196</b>	<b>22,980</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	455	542	457	457
3020 Training/Seminars	2,759	2,485	2,000	2,070
4001 Office Equipment	1,070	1,400	1,020	1,200
4002 Machinery/Tools/Equipment	1,263	450	359	450
4003 Radios and Base Stations	139	550	548	250
4010 Recreation/Education Equip	108	400	-	400
4011 Building	21	-	-	-
4019 Rental of Equipment	53	-	-	-
4020 Motor Pool Lease Fees	14,388	15,672	15,672	15,684
4030 VM: Fleet Maintenance	11,089	10,899	10,899	10,966
4055 Computer - Software	-	100	-	100
4060 Computer Lease Fees	3,356	1,880	1,880	3,850
4065 Computer Maintenance Fees	13,100	9,920	9,920	12,671
5007 Other Professional Services	1,200	17,190	15,831	22,100
6001 Uniforms	1,210	1,118	1,320	1,320
6002 Printing/Reproduction	37	100	70	100

Continued

**City of La Porte, Texas  
Special Services, Continued  
Detail of Expenditures**

**001-8082-551**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
6005 Advertising	470	600	324	600
6010 Janitorial Services	5,964	6,000	5,965	5,965
7003 Telephone	-	1,212	1,204	1,116
<b>Services &amp; Charges Subtotal</b>	<u>56,682</u>	<u>70,518</u>	<u>67,469</u>	<u>79,299</u>
<b>Division Total</b>	<b>409,438</b>	<b>453,852</b>	<b>437,569</b>	<b>470,336</b>

# Parks & Recreation Department

## FY 07-08

### Parks Administration Division

*Goals:*

- To review and recommend changes in ordinances and other pertinent operation parameters to facilitate effectiveness in operations
- To implement practices and procedures which incorporate sound business practices into daily operations as well as long range operations of the Department

*Objectives:*

- To develop, revise, and implement an effective policies and procedures system for the Department
- To improve the efficiency and effectiveness of our rental policies and procedures, and to increase the total number of rentals for our system
- To implement tracking programs for gathering pertinent information relative to departmental operations

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Recreation Center Rentals	549	560	560
Outdoor Municipal Swimming Pool Rentals	68	70	70
Athletic Field Rentals	195	200	200
Rodeo/Riding Arena Rentals	37	40	45

**Parks & Recreation Department**  
**FY 07-08**

**Parks Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	361,771	389,929	375,430	399,276	2.40%
<i>Supplies</i>	10,257	10,460	9,513	9,860	-5.74%
<i>Services &amp; Charges</i>	44,792	47,145	44,416	39,456	-16.31%
<b>Division Total</b>	<b>416,820</b>	<b>447,534</b>	<b>429,359</b>	<b>448,592</b>	0.24%

*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, including the Sylvan Beach Pavilion facility.

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Director of Parks & Recreation	1.0	1.0	1.0
Operations Manager	1.0	1.0	1.0
Office Manager	-	-	1.0
Customer Service Assistant	3.3	3.3	2.3
Groundskeeper (PT)	2.0	2.0	2.0
Rec Center Rental Caretaker (PT)	2.0	2.0	2.0
<b>Total</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>

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

**001-8089-550**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	270,427	292,204	278,900	292,851
1020 Overtime	5,195	2,800	2,675	2,800
1035 Longevity	2,744	2,816	2,569	2,808
1060 FICA	20,290	22,300	19,506	20,557
1065 Retirement	32,269	31,885	33,495	37,084
1067 Pars - Retirement	54	-	361	490
1080 Insurance - Medical	30,000	36,570	36,570	41,303
1081 Insurance - Life	352	354	354	383
1090 Other Benefits	441	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>361,771</b>	<b>389,929</b>	<b>375,430</b>	<b>399,276</b>
<b>Supplies:</b>				
2001 Office Supplies	2,262	1,800	1,785	1,800
2002 Postage	2,660	2,600	2,593	2,600
2003 Protective Clothing	1,034	660	635	660
2008 Educational	37	100	-	-
2015 Other Supplies	2,569	3,500	2,780	3,000
2018 Computer Supplies	1,695	1,800	1,720	1,800
<b>Supplies Subtotal</b>	<b>10,257</b>	<b>10,460</b>	<b>9,513</b>	<b>9,860</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	3,325	2,985	3,268	1,180
3020 Training/Seminars	3,542	5,677	4,100	5,214
4001 Office Equipment	5,397	6,800	6,430	6,800
4019 Rental of Equipment	80	119	100	119
4055 Computer - Software	(16)	475	404	-
4060 Computer Lease Fees	4,542	3,120	3,120	3,080
4065 Computer Maintenance Fees	19,651	17,857	17,857	12,671
4070 Emergency Management	300	-	-	-
5007 Other Professional Services	480	480	480	480
6002 Printing/Reproduction	5,012	6,000	5,325	6,000
6005 Advertising	-	560	340	560
6041 Special Events	2,480	2,500	2,420	2,500
7003 Telephone	-	572	572	852
<b>Services &amp; Charges Subtotal</b>	<b>44,792</b>	<b>47,145</b>	<b>44,416</b>	<b>39,456</b>
<b>Division Total</b>	<b>416,820</b>	<b>447,534</b>	<b>429,359</b>	<b>448,592</b>

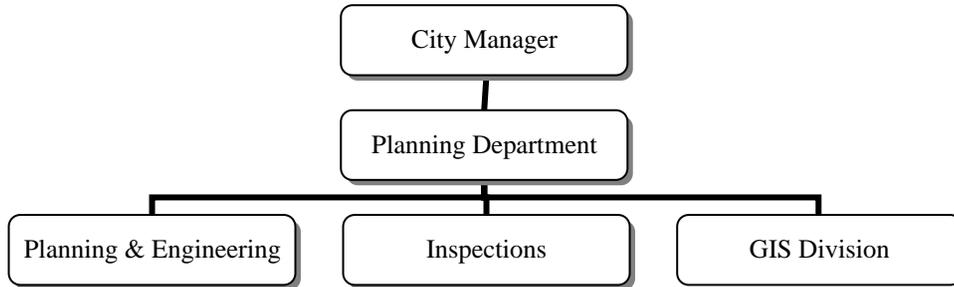


# Planning Department

## FY 07-08

**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.

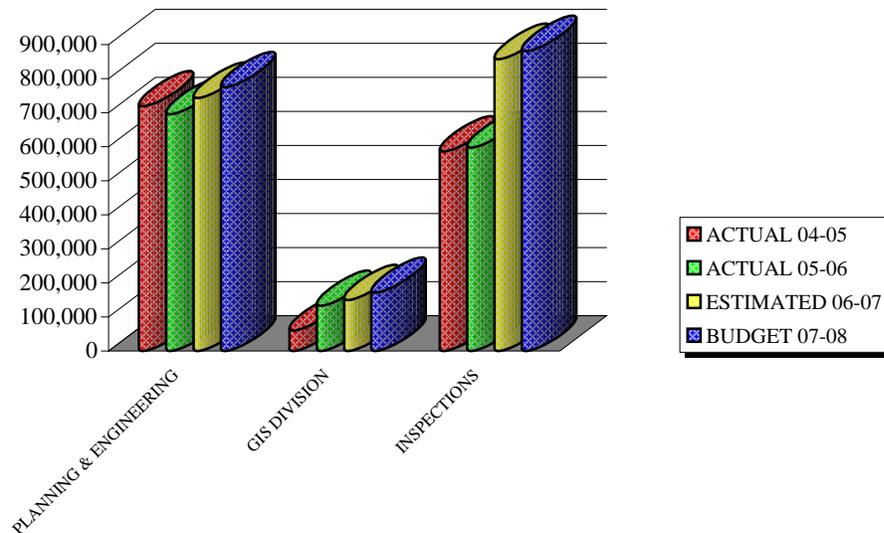
**Organizational Chart:**



**Share of General Fund Budget: 6%**



**Four Year Comparison by Division:**



## Planning Department FY 07-08

**Summary:**

The Department of Planning is responsible for performing all functions necessary for the orderly growth of the City. These functions include serving as staff advisors to the Planning Commission and Zoning Board of Adjustment, performing all planning functions as they relate to the Comprehensive Planning 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 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Planning & Engineering	695,586	757,868	743,179	774,813	2.24%
GIS Division	132,762	152,470	149,976	171,431	12.44%
Inspection Services	597,043	892,772	857,123	880,503	-1.37%
<b>Department Total</b>	<b>1,425,391</b>	<b>1,803,110</b>	<b>1,750,278</b>	<b>1,826,747</b>	<b>1.31%</b>

**Department Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	1,174,204	1,329,971	1,325,780	1,414,337	6.34%
Supplies	28,711	48,314	43,634	39,606	-18.02%
Services & Charges	222,476	424,825	380,864	372,804	-12.25%
<b>Department Total</b>	<b>1,425,391</b>	<b>1,803,110</b>	<b>1,750,278</b>	<b>1,826,747</b>	<b>1.31%</b>

## Planning Department FY 07-08

### Planning & Engineering Division

**Goals:**

- Ensure that growth and development in La Porte is 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
- Continue customer service training
- Promote, encourage, and advocate Economic, Housing and Infrastructure Development

Enforce the new floodplain delineations to ensure safe growth with proper drainage designs

**Objectives:**

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

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Update Development Ordinance	-	1	1
Periodic Update to Zoning Ordinance	8	1	1
Periodic Update to Comprehensive Plan	1	-	-
Drainage Studies	3	1	2
Prepare Capital Improvement Plans	12	11	2
Provide Information to Public	2,500	2,500	3,000
Design Land Use Map/Computer	1	1	-
Design, Review, and Update Dept. Literature	1	1	3
Update Utility Maps	1	1	15

**Planning Department**  
**FY 07-08**

**Planning & Engineering Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	590,976	640,070	638,763	669,038	4.53%
<i>Supplies</i>	10,928	14,295	12,520	13,761	-3.74%
<i>Services &amp; Charges</i>	93,681	103,503	91,896	92,014	-11.10%
<b>Division Total</b>	<b>695,586</b>	<b>757,868</b>	<b>743,179</b>	<b>774,813</b>	<b>2.24%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Engineering Technician Supervisor	1	1	-
Engineering Specialist	-	-	1
Engineering Technician	2	2	2
Office Coordinator	1	1	1
Secretary II	1	1	1
Public Improvement Coordinator	1	1	1
Survey Party Chief	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

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

**001-9090-519**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	441,062	466,705	464,416	478,733
1020 Overtime	-	1,000	1,000	1,000
1035 Longevity	3,668	4,124	4,060	4,364
1042 Car Allowance	1,275	3,600	3,600	3,600
1060 FICA	33,247	35,179	34,996	36,250
1065 Retirement	57,178	59,886	61,145	66,614
1080 Insurance - Medical	54,000	69,000	69,000	77,930
1081 Insurance - Life	547	576	546	547
<b>Personal Services Subtotal</b>	<b>590,976</b>	<b>640,070</b>	<b>638,763</b>	<b>669,038</b>
<b>Supplies:</b>				
2001 Office Supplies	3,219	3,000	3,000	3,000
2002 Postage	388	1,000	1,000	1,000
2003 Protective Clothing	-	100	100	100
2004 Gas and Oil	2,043	2,895	1,800	2,561
2005 Minor Tools	20	500	350	500
2008 Educational	45	200	200	200
2015 Other Supplies	2,184	2,900	2,900	2,900
2018 Computer Supplies	2,725	3,700	3,170	3,500
2090 Machinery/Tools/Equipment	304	-	-	-
<b>Supplies Subtotal</b>	<b>10,928</b>	<b>14,295</b>	<b>12,520</b>	<b>13,761</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,212	1,085	1,354	995
3020 Training/Seminars	3,826	8,610	7,000	9,730
3021 Special Commissions	7,981	5,920	5,900	5,920
4001 Office Equipment	1,972	1,307	2,015	1,607
4002 Machinery/Tools/Equipment	-	300	300	300
4003 Radios and Base Stations	-	400	200	200
4019 Rental of Equipment	128	100	6	-
4020 Motor Pool Lease Fees	1,464	5,508	5,508	1,308
4030 VM: Fleet Maintenance	5,557	5,449	5,449	7,826
4060 Computer Lease Fees	18,930	18,277	18,277	14,357
4065 Computer Maintenance Fees	39,301	32,737	32,737	30,621
5005 Personnel Services	-	400	-	-
5007 Other Professional Services	7,766	13,500	6,750	6,000
5015 Construction Inspection	-	-	-	6,000
6001 Uniforms	286	400	400	400

Continued

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

**001-9090-519**

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
6002 Printing/Reproduction	4,505	7,000	5,000	6,000
6005 Advertising	452	1,500	500	750
7003 Telephone	-	660	100	-
7004 Water	299	350	400	-
<b>Services &amp; Charges Subtotal</b>	<u>93,681</u>	<u>103,503</u>	<u>91,896</u>	<u>92,014</u>
<b>Division Total</b>	<b>695,586</b>	<b>757,868</b>	<b>743,179</b>	<b>774,813</b>

## Planning Department FY 07-08

### GIS Division

**Goals:**

- Improve public access to geographic data through the City's website
- Complete the City's Utility Mapping Program through the use of current technologies
- Provide improved mapping and data for the benefit of the City's developers, staff and citizens

**Objectives:**

- Ensure that GIS data published to the City's website is regularly updated
- Continue a three-year plan to accurately map the City's water, sanitary sewer and storm sewer systems
- Continue specialized training to staff in order to provide improved mapping and data services
- Continue to develop user-friendly interface with GIS products with the Arc Reader platform

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
New Layers of GIS Data Published to Website	1	2	2
Maintain & Update GIS Data on City's Website	N/A	1	1
Purchase GPS Equipment for Data Collection	1	0	1
Continue Training Staff in Collection of Data Using GPS	2	1	2
Complete GPS Data Collection in Field	N/A	50	30
Integrate GPS Data Collection into UMP Utilizing GIS	N/A	2	2
Attend Training and Workshops to Improve Staff Utilization of GIS	N/A	2	2

**Planning Department  
FY 07-08**

**GIS Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	110,026	115,457	119,388	133,227	15.39%
<i>Supplies</i>	1,969	3,200	3,150	3,200	0.00%
<i>Services &amp; Charges</i>	20,767	33,813	27,438	35,004	3.52%
<b>Division Total</b>	<b>132,762</b>	<b>152,470</b>	<b>149,976</b>	<b>171,431</b>	<b>12.44%</b>

*Scope of Services Summary*

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Engineering/Technician Supervisor	-	-	1
GIS Manager	1	1	-
GIS Technician	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

**City of La Porte, Texas  
GIS Division  
Detail of Expenditures**

**001-9091-519**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	80,459	82,967	86,099	95,187
1020 Overtime	-	500	500	500
1035 Longevity	1,132	1,228	1,228	1,324
1060 FICA	5,949	6,187	6,429	7,402
1065 Retirement	10,399	10,689	11,246	13,142
1080 Insurance - Medical	12,000	13,800	13,800	15,586
1081 Insurance - Life	86	86	86	86
<b>Personal Services Subtotal</b>	<b>110,026</b>	<b>115,457</b>	<b>119,388</b>	<b>133,227</b>
<b>Supplies:</b>				
2001 Office Supplies	795	1,000	1,000	1,000
2002 Postage	7	100	50	100
2008 Educational	-	100	100	100
2015 Other Supplies	147	500	500	500
2018 Computer Supplies	1,020	1,500	1,500	1,500
<b>Supplies Subtotal</b>	<b>1,969</b>	<b>3,200</b>	<b>3,150</b>	<b>3,200</b>
<b>Services &amp; Charges:</b>				
3020 Training/Seminars	3,410	7,476	1,593	7,190
4001 Office Equipment	894	1,307	1,815	1,607
4060 Computer Lease Fees	1,371	13,477	13,477	8,967
4065 Computer Maintenance Fees	5,459	8,928	8,928	11,615
5007 Other Professional Services	9,633	-	-	3,000
6001 Uniform/Towel Cleaning	-	625	625	625
6002 Printing/Reproduction	-	1,500	750	1,500
6005 Advertising	-	500	250	500
<b>Services &amp; Charges Subtotal</b>	<b>20,767</b>	<b>33,813</b>	<b>27,438</b>	<b>35,004</b>
<b>Division Total</b>	<b>132,762</b>	<b>152,470</b>	<b>149,976</b>	<b>171,431</b>



## Planning Department FY 07-08

### 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

*Objectives:*

- Accurately and efficiently perform plan review for construction in the City
- Accurately and efficiently inspect all construction in the City
- Accurately and efficiently inspect and process all substandard structures in the City
- 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 2005-06	Estimated 2006-07	Proposed 2007-08
Average Number of Construction Inspection Performed Annually	4,261	4,507	4,500
Average Number of Plan Reviews Performed Annually	1,263	1,275	1,300
Average Number of Code Enforcement Cases Processed Annually*	2,112	2,000	3,000
Actual Number of Substandard Structures Demolished Annually (includes owner initiated)	27	34	30

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

**Planning Department**  
**FY 07-08**

**Inspection Services Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	473,202	574,444	567,629	612,072	6.55%
<i>Supplies</i>	15,814	30,819	27,964	22,645	-26.52%
<i>Services &amp; Charges</i>	108,028	287,509	261,530	245,786	-14.51%
<b>Division Total</b>	<b>597,043</b>	<b>892,772</b>	<b>857,123</b>	<b>880,503</b>	<b>-1.37%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Inspector II	2	2	2
Inspector I	1	1	1
Community Service Inspector I	-	1	1
Community Service Inspector	1	1	1
Community Services Technician	-	1	1
Inspection Services Technician	2	2	2
Inspection Services Coordinator	1	1	1
<b>Total</b>	<b>9</b>	<b>11</b>	<b>11</b>

**City of La Porte, Texas  
Inspection Services  
Detail of Expenditures**

**001-9092-524**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	342,983	408,454	407,254	427,624
1020 Overtime	-	1,000	1,000	1,000
1030 Certification	1,820	2,496	1,536	1,456
1035 Longevity	2,612	3,044	3,004	3,228
1060 FICA	26,078	31,143	29,181	32,216
1065 Retirement	44,700	52,717	51,100	59,335
1080 Insurance - Medical	54,000	74,100	74,100	85,723
1081 Insurance - Life	379	490	454	490
1090 Other Benefits	630	1,000	-	1,000
<b>Personal Services Subtotal</b>	<b>473,202</b>	<b>574,444</b>	<b>567,629</b>	<b>612,072</b>
<b>Supplies:</b>				
2001 Office Supplies	3,533	3,750	3,500	3,850
2002 Postage	4,246	7,035	5,700	7,880
2004 Gas and Oil	5,857	6,719	6,719	5,415
2005 Minor Tools	21	525	525	800
2008 Educational	170	4,700	4,700	1,500
2015 Other Supplies	109	1,575	1,300	1,700
2018 Computer Supplies	1,328	1,995	1,000	1,500
2090 Machinery/Tools/Equipment	430	-	-	-
2093 Computer Equipment	119	4,520	4,520	-
<b>Supplies Subtotal</b>	<b>15,814</b>	<b>30,819</b>	<b>27,964</b>	<b>22,645</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	650	875	913	808
3020 Training/Seminars	3,598	8,521	6,546	8,416
4001 Office Equipment	1,746	1,798	1,798	2,145
4020 Motor Pool Lease Fees	-	2,076	2,076	1,780
4030 VM: Fleet Maintenance	9,236	9,124	9,124	9,010
4060 Computer Lease Fees	6,527	4,680	4,680	7,700
4065 Computer Maintenance Fees	27,293	26,785	26,785	31,677
5005 Personnel Services	22,061	1,000	13,885	1,000
5007 Other Professional Services	30,693	90,000	60,017	75,000
5016 Plan Review Services	-	2,500	-	-
6001 Uniforms	1,696	2,198	1,750	1,750
6002 Printing/Reproduction	3,761	5,452	2,456	5,000
6005 Advertising	-	1,000	500	1,000
6006 Miscellaneous	90	500	-	500
6021 Dangerous Buildings	677	131,000	131,000	100,000
<b>Services &amp; Charges Subtotal</b>	<b>108,028</b>	<b>287,509</b>	<b>261,530</b>	<b>245,786</b>
<b>Division Total</b>	<b>597,043</b>	<b>892,772</b>	<b>857,123</b>	<b>880,503</b>



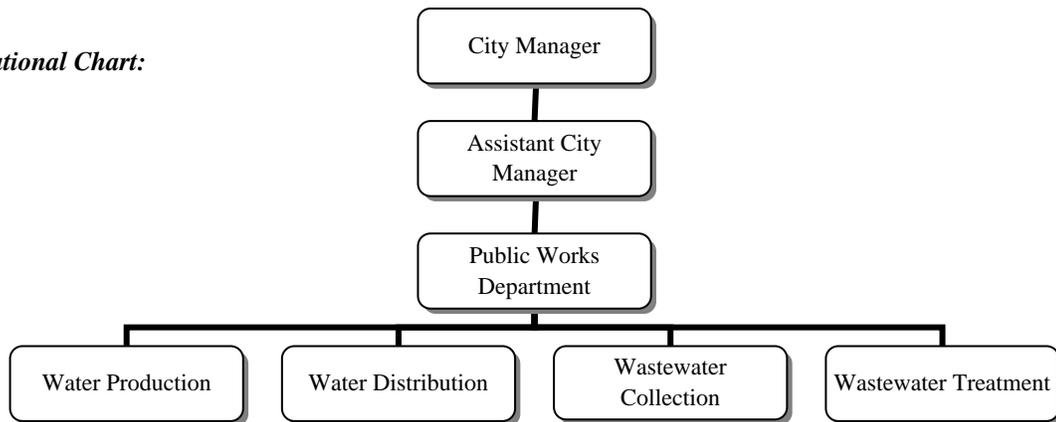
# Utility Fund

## FY 07-08

### 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.

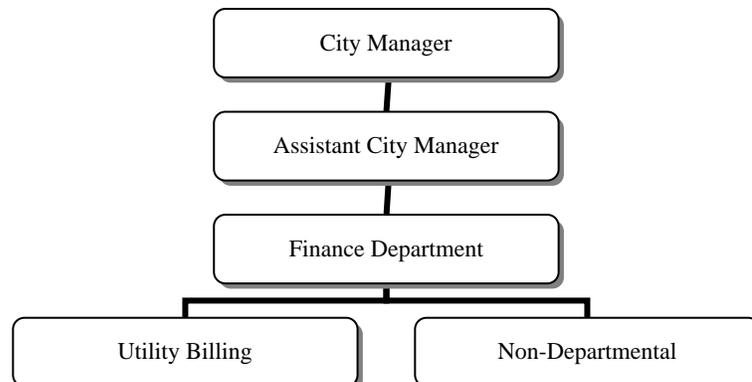
**Organizational Chart:**



### 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**

<b>Working Capital 9/30/06</b>	2,460,759
Plus Estimated 06-07 Revenues	7,542,114
Less Estimated 06-07 Expenses	6,753,388
<b>Equals Estimated Working Capital 9/30/07</b>	3,249,485
<b>Plus 07-08 Revenues:</b>	
Charges for Services	693,900
Water Revenue	3,858,433
Sewer Revenue	3,311,387
Total Revenues	7,863,720
<b>Equals Total Resources</b>	11,113,205
<b>Less 07-08 Expenses:</b>	
Water Production	521,744
Water Distribution	771,159
Wastewater Collection	870,697
Wastewater Treatment	1,016,773
Utility Billing	612,376
Non Departmental	4,245,605
Total Expenses	8,038,354
<b>Equals Estimated Working Capital 9/30/08</b>	3,074,851

	Estimated 2006-07	Projected 2007-08
Revenues	7,542,114	7,863,720
Expenses	6,753,388	8,038,354
Revenues over Expenses	788,726	(174,634)

*Targeted working capital - 90 to 120 days*

*Estimated working capital - 140 days*

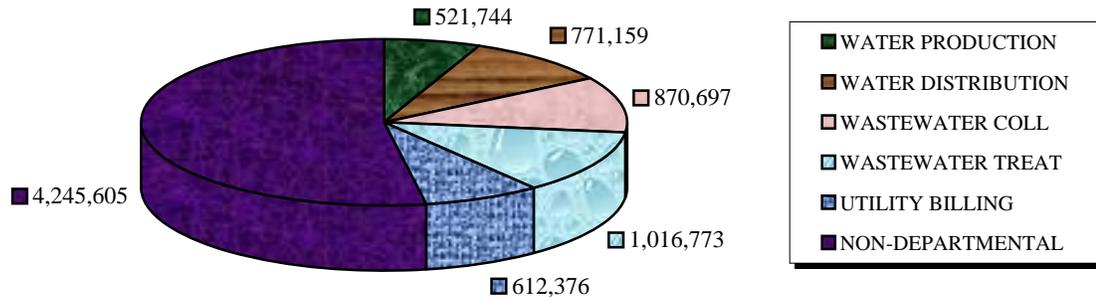
*Goal: \$1,982,060*

*1 Day = \$22,023*

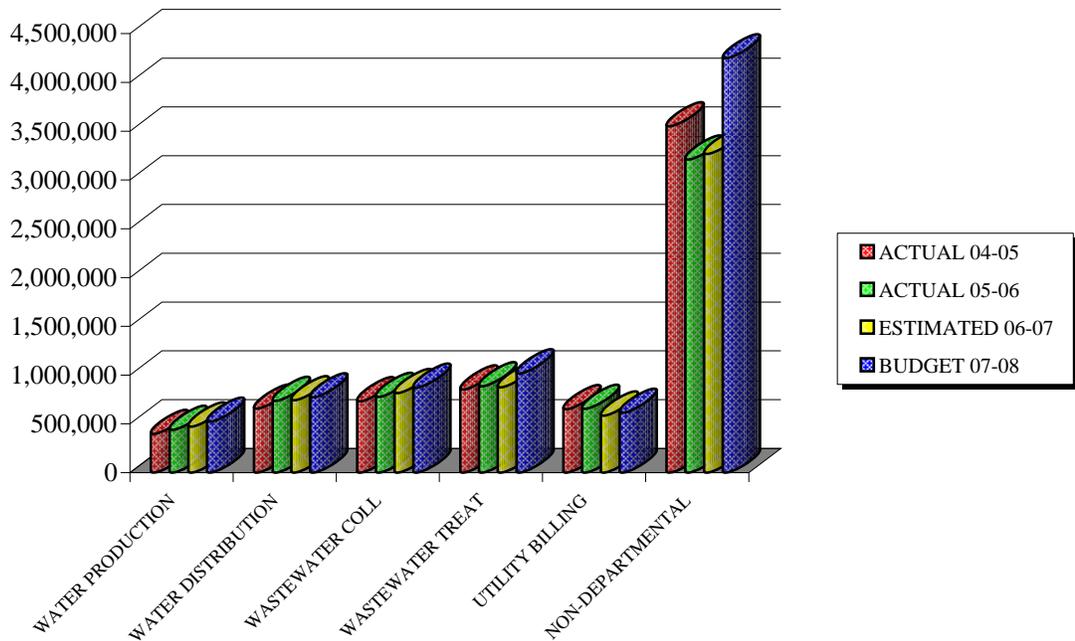
# Utility Fund

## FY 07-08

*Share of Utility Fund Budget:*



*Four Year Comparison by Division:*



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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
<b>Charges for Services:</b>					
408.01-16	Service Fees	5,075	5,500	4,750	5,500
Charges for Services Subtotal		<u>5,075</u>	<u>5,500</u>	<u>4,750</u>	<u>5,500</u>
<b>Water Revenue:</b>					
408.05-01	Penalties	240,530	200,000	246,950	250,000
408.05-02	Sales	3,654,663	3,705,021	3,755,166	3,858,433
408.05-03	Taps	82,406	60,000	86,500	80,000
408.05-04	Reconnect Fees	45,575	60,000	10,000	10,000
408.05-05	Meters	2,258	-	-	-
408.05-06	Temporary Connects	775	500	500	500
408.05-07	New Service/Transfer Fee	14,860	13,000	15,300	15,000
408.05-09	Sales Outside City	152,195	140,000	195,000	200,000
408.05-11	Sales Outside City Admin Fee	18,004	20,000	-	-
Water Revenue Subtotal		<u>4,211,266</u>	<u>4,198,521</u>	<u>4,309,416</u>	<u>4,413,933</u>
<b>Wastewater Revenue:</b>					
408.06-01	Sales	2,643,708	3,236,020	3,035,824	3,311,387
408.06-02	Taps	21,333	25,000	25,000	25,000
408.06-03	Inspection Fees	1,404	1,000	1,500	1,500
408.06-04	Industrial Waste Surcharge	31,075	35,000	20,000	20,000
408.06-05	Industrial Waste Permit	2,277	2,500	2,500	2,500
Wastewater Revenue Subtotal		<u>2,699,797</u>	<u>3,299,520</u>	<u>3,084,824</u>	<u>3,360,387</u>
<b>Miscellaneous:</b>					
410.01-00	Miscellaneous Revenue	24,685	-	-	-
410.02-00	Sale of Equipment	(4,850)	-	-	-
410.05-00	Gain (loss) sale of Equip	(2,429)	-	-	-
Miscellaneous Subtotal		<u>17,406</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Operating Transfers:</b>					
480.01-01	Admin Trans from General Fund	-	-	54,524	-
480.01-07	Admin Trans from Fund 007	2,231,799	-	-	-
Operating Transfers Subtotal		<u>2,231,799</u>	<u>-</u>	<u>54,524</u>	<u>-</u>
<b>Interest:</b>					
483.01-00	Interest Income	(12,115)	-	88,600	83,900
Interest Subtotal		<u>(12,115)</u>	<u>-</u>	<u>88,600</u>	<u>83,900</u>
<b>Total Utility Fund Revenue</b>		<b>9,153,228</b>	<b>7,503,541</b>	<b>7,542,114</b>	<b>7,863,720</b>

**Utility Fund Revenue Allocation  
Fiscal Year 2007-08 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	5,500	2,750	2,750
Water Revenue	4,413,933	4,413,933	-
Wastewater Revenue	3,360,387	-	3,360,387
Interest	83,900	41,950	41,950
Total	7,863,720	4,458,633	3,405,087
Percentage	100%	56.7%	43.3%

**Utility Fund Expense Allocation  
Fiscal Year 2007-08 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	521,744	521,744	-
Water Distribution	771,159	771,159	-
Wastewater Collection	870,697	-	870,697
Wastewater Treatment	1,016,773	-	1,016,773
Utility Billing*	612,376	306,188	306,188
Non Departmental**	4,245,605	2,535,944	1,709,662
<b>Total</b>	<b>8,038,354</b>	<b>4,135,035</b>	<b>3,903,320</b>
<b>Percentage</b>	<b>100%</b>	<b>51.44%</b>	<b>48.56%</b>

\*\*Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	1,166,673	583,337	583,337
LPAWA Water (100% to water)	1,659,617	1,659,617	-
Historical Underutilization	-	-	-
Contract Sewer (100% to sewer)	8,760	-	8,760
Transfer to Fund 018 (100% to sewer)	300,000	-	300,000
Water Taps and Meters and Boxes	60,000	60,000	-
1998 Revenue Bonds (all to sewer)	133,156	-	133,156
AMR (54.56% to Water, 45.44% to Sewer)	345,949	188,750	157,199
2005 Certificates of Obligation	75,520	37,760	37,760
2006 Certificates of Obligation	80,615	14,108	66,507
2007 Certificates of Obligation (all to sewer)	430,570	-	430,570
Debt Service Differential*	(15,254)	(7,627)	(7,627)
<b>Total</b>	<b>4,245,605</b>	<b>2,535,944</b>	<b>1,709,662</b>

\*=50% charged to each service

## Utility Fund FY 07-08

**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:**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>	<b>Percent Change</b>
<b>Water Production</b>	438,819	462,888	471,921	521,744	12.71%
<b>Water Distribution</b>	735,107	744,854	741,941	771,159	3.53%
<b>Wastewater Collection</b>	776,068	810,047	814,956	870,697	7.49%
<b>Wastewater Treatment</b>	884,285	919,991	873,795	1,016,773	10.52%
<b>Utility Billing</b>	653,847	633,130	584,453	612,376	-3.28%
<b>Non-Departmental</b>	3,208,858	3,282,727	3,266,322	4,245,605	29.33%
<b>Department Total</b>	<b>6,696,984</b>	<b>6,853,637</b>	<b>6,753,388</b>	<b>8,038,354</b>	<b>17.29%</b>

**Department Summary by Expenditure Category:**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>	<b>Percent Change</b>
<b>Personal Services</b>	2,369,802	2,513,411	2,404,574	2,496,693	-0.67%
<b>Supplies</b>	200,155	208,560	185,422	199,124	-4.52%
<b>Services &amp; Charges</b>	4,063,710	4,074,816	4,106,892	5,275,037	29.45%
<b>Capital Outlay</b>	63,316	56,850	56,500	67,500	18.73%
<b>Department Total</b>	<b>6,696,984</b>	<b>6,853,637</b>	<b>6,753,388</b>	<b>8,038,354</b>	<b>17.29%</b>



## Utility Fund FY 07-08

### Water Production Division

*Goals:*

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

*Objectives:*

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

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Gallons Ground Water Used	132.60	135.40	135.00
Gallons Surface Water Used	1,354.20	1,357.00	1,365.00
(amounts expressed in millions)			

**Utility Fund  
FY 07-08**

**Water Production Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	268,395	273,134	272,963	284,269	4.08%
<i>Supplies</i>	17,404	15,620	15,660	15,919	1.91%
<i>Services &amp; Charges</i>	153,020	174,134	183,298	221,556	27.23%
<b>Division Total</b>	<b>438,819</b>	<b>462,888</b>	<b>471,921</b>	<b>521,744</b>	<b>12.71%</b>

Scope of Services Summary

The Water Production Division is responsible for providing water approved by State and Federal agencies for residential and commercial use. It is also responsible for providing adequate water reserves and water pressures for fire protection, monitoring water quality, and performing routine and emergency repairs on equipment.

Personnel Position Roster

	Approved 2005-06	Approved 2006-07	Approved 2007-08
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
<b>Total</b>	<b>4.250</b>	<b>4.250</b>	<b>4.250</b>

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

**002-7084-533**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	181,903	182,091	180,000	187,138
1020 Overtime	16,912	16,275	16,000	16,000
1030 Certification	2,080	2,288	2,070	1,664
1035 Longevity	2,298	1,708	2,498	1,892
1042 Car Allowance	637	638	637	638
1060 FICA	14,675	14,846	15,280	15,248
1065 Retirement	25,718	25,790	26,980	28,396
1080 Insurance - Medical	24,000	29,325	29,325	33,120
1081 Insurance - Life	173	173	173	173
<b>Personal Services Subtotal</b>	<b>268,395</b>	<b>273,134</b>	<b>272,963</b>	<b>284,269</b>
<b>Supplies:</b>				
2001 Office Supplies	135	100	75	100
2002 Postage	242	100	115	100
2003 Protective Clothing	37	100	55	100
2004 Gas and Oil	12,177	10,200	10,200	10,969
2005 Minor Tools	172	170	125	150
2007 Chemical	2,165	3,000	2,900	3,000
2015 Other Supplies	1,342	1,300	1,300	1,300
2050 Safety	254	200	110	200
2090 Machinery/Tools/Equipment	881	450	780	-
<b>Supplies Subtotal</b>	<b>17,404</b>	<b>15,620</b>	<b>15,660</b>	<b>15,919</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	143	112	56	112
3020 Training/Seminars	2,148	1,385	1,100	1,375
4002 Machinery/Tools/Equipment	13,926	16,250	15,926	10,000
4003 Radios and Base Stations	-	200	200	200
4011 Building Maintenance	140	300	210	300
4012 Water Lines	149	-	-	-
4019 Rental of Equipment	62	-	-	-
4020 Motor Pool Lease Fees	1,116	4,332	4,332	4,860
4030 VM: Fleet Maintenance	11,629	13,324	13,324	15,265
4065 Computer Maintenance Fees	1,000	-	-	-
5007 Other Professional Services	4,510	5,770	5,000	3,420
6001 Uniforms	837	1,055	870	1,000
6002 Printing/Reproduction	48	100	90	100
6005 Advertising	-	-	-	-
6013 TCEQ Requirements	13,912	16,400	16,000	16,168
7001 Electrical	102,840	113,918	125,202	167,768
7003 Telephone	559	988	988	988
<b>Services &amp; Charges Subtotal</b>	<b>153,020</b>	<b>174,134</b>	<b>183,298</b>	<b>221,556</b>
<b>Division Total</b>	<b>438,819</b>	<b>462,888</b>	<b>471,921</b>	<b>521,744</b>



## Utility Fund FY 07-08

### Water Distribution Division

*Goals:*

- Enhance employee safety
- Provide utility training for Distribution personnel
- Complete maintenance assignments within specified timeframes
- Improve efficiency installing new water services
- Assist in continuation of Remote Read Meter system conversion

*Objectives:*

- Replace 3,500 feet of water line utilizing "in-house" forces
- Install new fire hydrants for expanded fire protection
- Inspect and operate all fire hydrants annually

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Number of leaks repaired	437	410	350
Linear feet of lines replaced	2,180	2,120	3,500

**Utility Fund  
FY 07-08**

**Water Distribution Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	603,459	613,989	614,538	627,951	2.27%
<i>Supplies</i>	23,530	22,857	19,754	20,152	-11.83%
<i>Services &amp; Charges</i>	101,788	105,008	105,149	120,056	14.33%
<i>Capital Outlay</i>	6,330	3,000	2,500	3,000	0.00%
<b>Division Total</b>	<b>735,107</b>	<b>744,854</b>	<b>741,941</b>	<b>771,159</b>	<b>3.53%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
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
<b>Total</b>	<b>11.750</b>	<b>11.750</b>	<b>11.750</b>

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

**002-7085-533**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	394,482	408,496	403,642	407,907
1020 Overtime	41,427	25,000	33,967	25,000
1030 Certification	4,388	4,576	4,215	4,576
1035 Longevity	3,990	5,672	4,840	5,276
1042 Car Allowance	637	638	637	638
1060 FICA	31,075	32,144	30,983	32,358
1065 Retirement	55,089	55,999	54,822	60,239
1080 Insurance - Medical	72,000	81,075	81,075	91,568
1081 Insurance - Life	371	389	357	389
<b>Personal Services Subtotal</b>	<b>603,459</b>	<b>613,989</b>	<b>614,538</b>	<b>627,951</b>
<b>Supplies:</b>				
2001 Office Supplies	196	200	150	150
2003 Protective Clothing	80	200	130	150
2004 Gas and Oil	16,797	17,027	14,977	18,152
2005 Minor Tools	339	400	335	350
2015 Other Supplies	1,308	1,200	1,150	1,200
2050 Safety	117	150	135	150
2090 Machinery/Tools/Equipment	4,483	3,680	2,877	-
2091 Office Furniture/Equipment	209	-	-	-
<b>Supplies Subtotal</b>	<b>23,530</b>	<b>22,857</b>	<b>19,754</b>	<b>20,152</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	(232)	313	277	333
3020 Training/Seminars	1,790	1,630	1,500	2,250
4002 Machinery/Tools/Equipment	726	1,000	750	800
4003 Radios and Base Stations	-	200	-	-
4005 Meters	210	350	300	300
4007 Fire Hydrants	5,962	5,500	4,500	7,500
4012 Water Line Maintenance	30,431	30,000	32,300	30,000
4015 Paving	-	-	-	10,000
4019 Rental of Equipment	86	-	-	-
4020 Motor Pool Lease Fees	11,784	13,692	13,692	16,824
4030 VM: Fleet Maintenance	36,945	38,796	38,796	37,481
4060 Computer Lease Fees	1,985	1,360	1,360	2,310
4065 Computer Maintenance Fees	7,642	6,944	6,944	7,391
5007 Other Professional Services	280	315	210	315
6001 Uniforms	2,355	2,860	2,504	2,504
6002 Printing/Reproduction	174	200	180	200
7003 Telephone	1,651	1,848	1,836	1,848
<b>Services &amp; Charges Subtotal</b>	<b>101,788</b>	<b>105,008</b>	<b>105,149</b>	<b>120,056</b>

Continued

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

**002-7085-533**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	6,330	-	-	-
8028 Fire Hydrants	-	3,000	2,500	3,000
<b>Capital Outlay Subtotal</b>	<u>6,330</u>	<u>3,000</u>	<u>2,500</u>	<u>3,000</u>
<b>Division Total</b>	<b>735,107</b>	<b>744,854</b>	<b>741,941</b>	<b>771,159</b>

## Utility Fund FY 07-08

### Wastewater Collection Division

*Goals:*

- Enhance employee safety
- Provide utility training for Wastewater Collection personnel
- Complete maintenance assignments with specified timeframes
- Reduce inflow/infiltration

*Objectives:*

- Slip line 3,000 feet of sanitary sewer
- Perform 60 point repairs
- Rehabilitate 600 vertical feet of manholes

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Ft of line Smoke-Tested	73,793	102,109	70,000
Number of Manholes Repaired	531	515	600
Ft of line Televised	4,959	2,832	8,000
Number of Point Repairs Made	57	51	60
Number of Reportable Overflows	3	3	1
Ft of sewer line slip lined	1,400	4,429	3,000

**Utility Fund  
FY 07-08**

**Wastewater Collection Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	531,006	569,818	571,169	604,051	6.01%
<i>Supplies</i>	26,797	28,483	24,679	25,601	-10.12%
<i>Services &amp; Charges</i>	218,264	207,246	215,108	236,545	14.14%
<i>Capital Outlay</i>	-	4,500	4,000	4,500	0.00%
<b>Division Total</b>	<b>776,068</b>	<b>810,047</b>	<b>814,956</b>	<b>870,697</b>	<b>7.49%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
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
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
Sr. Lift Station Operator	1.000	1.000	1.000
<b>Total</b>	<b>10.750</b>	<b>10.750</b>	<b>10.750</b>

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

**002-7086-532**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services</b>				
1010 Regular Earnings	347,891	375,314	367,912	386,299
1020 Overtime	30,972	27,500	34,031	30,000
1030 Certification	3,740	4,992	3,480	4,576
1035 Longevity	4,002	4,184	4,128	5,028
1042 Car Allowance	637	638	637	638
1060 FICA	28,444	30,546	31,182	32,547
1065 Retirement	48,968	52,109	55,254	60,799
1080 Insurance - Medical	66,000	74,175	74,175	83,775
1081 Insurance - Life	352	360	370	389
<b>Personal Services Subtotal</b>	<b>531,006</b>	<b>569,818</b>	<b>571,169</b>	<b>604,051</b>
<b>Supplies:</b>				
2001 Office Supplies	192	150	130	150
2003 Protective Clothing	283	400	330	350
2004 Gas and Oil	20,322	22,803	19,480	23,201
2005 Minor Tools	460	500	375	450
2015 Other Supplies	1,264	955	950	1,000
2050 Safety	196	200	180	200
2090 Machinery/Tools/Equipment	4,079	3,475	3,234	250
<b>Supplies Subtotal</b>	<b>26,797</b>	<b>28,483</b>	<b>24,679</b>	<b>25,601</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	56	308	224	333
3020 Training/Seminars	1,669	1,530	1,500	1,910
4002 Machinery/Tools/Equipment	6,095	6,000	5,000	6,000
4003 Radios and Base Stations	30	300	100	100
4013 Sewer Line Maintenance	24,594	18,295	18,000	20,000
4017 Sewer Plant/Lift Stations	18,937	34,500	28,000	20,000
4019 Rental of Equipment	64	-	-	-
4020 Motor Pool Lease Fees	35,364	29,052	29,052	37,234
4030 VM: Fleet Maintenance	67,355	63,343	63,343	67,651
4060 Computer Lease Fees	1,371	940	940	1,540
4065 Computer Maintenance Fees	5,459	4,960	4,960	5,280
5007 Other Professional Services	490	420	210	420
6001 Uniforms	2,941	3,000	2,600	3,000
6002 Printing/Reproduction	259	250	250	250
7001 Electrical	51,542	42,500	58,781	70,679
7003 Telephone	1,732	1,848	1,848	1,848
7004 Water	309	-	300	300
<b>Services &amp; Charges Subtotal</b>	<b>218,264</b>	<b>207,246</b>	<b>215,108</b>	<b>236,545</b>

Continued

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

**002-7086-532**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Capital Outlay:</b>				
8013 Sewer Taps	-	4,500	4,000	4,500
<b>Capital Outlay Subtotal</b>	-	4,500	4,000	4,500
<b>Division Total</b>	<b>776,068</b>	<b>810,047</b>	<b>814,956</b>	<b>870,697</b>

**Utility Fund**  
**FY 07-08**

**Wastewater Treatment Division**

*Goals:*

- Enhance employee safety
- Provide utility training for Wastewater Treatment personnel
- Complete database development for plant equipment and repair history
- 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 Waster Ordinance and Pretreatment Program

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Gallons Treated	1,006.00	1,342.61	1,409.73
(Amounts expressed in millions)			

**Utility Fund  
FY 07-08**

**Wastewater Treatment Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	429,452	495,834	416,071	440,954	-11.07%
<i>Supplies</i>	66,064	69,200	61,118	64,582	-6.67%
<i>Services &amp; Charges</i>	388,770	354,957	396,606	511,237	44.03%
<b>Division Total</b>	<b>884,285</b>	<b>919,991</b>	<b>873,795</b>	<b>1,016,773</b>	<b>10.52%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
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 II	5.000	5.000	5.000
Industrial Waste Inspector	1.000	1.000	1.000
Utility Groundskeeper	0.500	0.500	0.500
<b>Total</b>	<b>9.250</b>	<b>9.250</b>	<b>9.250</b>

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

**002-7087-532**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	293,830	340,187	265,900	279,200
1020 Overtime	8,308	10,600	18,489	12,100
1030 Certification	4,576	5,824	4,056	4,576
1035 Longevity	2,806	2,308	2,110	1,336
1042 Car Allowance	637	638	638	638
1060 FICA	23,667	26,458	22,174	24,999
1065 Retirement	41,299	45,648	38,622	45,703
1080 Insurance - Medical	54,000	63,825	63,825	72,085
1081 Insurance - Life	330	346	257	317
<b>Personal Services Subtotal</b>	<b>429,452</b>	<b>495,834</b>	<b>416,071</b>	<b>440,954</b>
<b>Supplies:</b>				
2001 Office Supplies	409	450	375	400
2002 Postage	89	250	130	175
2003 Protective Clothing	4	150	130	150
2004 Gas and Oil	8,537	8,200	8,683	8,816
2005 Minor Tools	405	300	250	300
2006 Cleaning	69	200	150	175
2007 Chemical	43,341	51,450	43,473	48,716
2015 Other Supplies	6,222	5,000	4,780	5,000
2050 Safety	282	200	150	150
2090 Machinery/Tools/Equipment	6,466	3,000	2,997	-
2091 Office Furniture/Equipment	241	-	-	700
<b>Supplies Subtotal</b>	<b>66,064</b>	<b>69,200</b>	<b>61,118</b>	<b>64,582</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	194	378	200	322
3020 Training/Seminars	2,015	2,270	2,269	4,780
4002 Machinery/Tools/Equipment	31,573	25,000	23,200	25,000
4003 Radios and Base Stations	-	150	-	-
4006 Heating and A/C Equipment	1,262	1,650	1,140	1,200
4011 Building Maintenance	37	500	475	500
4019 Rental of Equipment	100	-	-	-
4020 Motor Pool Lease Fees	15,084	14,208	14,208	12,951
4030 VM: Fleet Maintenance	19,656	17,698	17,698	16,604
4060 Computer Lease Fees	1,371	940	940	2,310
4065 Computer Maintenance Fees	5,459	4,960	4,960	7,391
5007 Other Professional Services	5,374	7,375	5,500	8,140

Continued

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

**002-7087-532**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
6001 Uniforms	2,508	2,500	2,286	2,180
6002 Printing/Reproduction	207	150	135	150
6005 Advertising	-	200	-	-
6009 Landfill Charges	23,395	27,696	22,944	24,792
6013 TCEQ Requirements	46,269	46,052	46,000	44,002
7001 Electrical	225,882	200,000	251,953	358,215
7003 Telephone	688	1,030	1,213	1,200
7004 Water	7,695	2,200	1,485	1,500
<b>Services &amp; Charges Subtotal</b>	<u>388,770</u>	<u>354,957</u>	<u>396,606</u>	<u>511,237</u>
<b>Division Total</b>	<b>884,285</b>	<b>919,991</b>	<b>873,795</b>	<b>1,016,773</b>

## Utility Fund FY 07-08

### Utility Billing Division

**Goals:**

- To implement a automated meter reading system for the City of La Porte
- Accurate and timely reading of water meters for use in billing customers
- Preparation of accurate and timely billings and collections of utility customers accounts
- Aggressive but humane policy of collecting delinquent revenues
- Issuing and tracking animal control licenses

**Objectives:**

- The continued installations of the Remote Reading Devices to increase accuracy and speed in reading water meter problem areas and to keep cycles on a more timely schedule
- Increased maintenance of the meters and meter locations to increase performance of meter readers
- To maintain the step by step process established in calculations of utility bills
- To continue in the collection of delinquent customer accounts by the preparation of letters and Credit Bureau filings
- To maintain records of issued animal control licenses in a database

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Meters Read	113,992	131,928	132,000
Accounts Billed	118,910	125,544	125,650
Service Disconnects	1,512	1,522	1,500
Service Connects	1,327	1,341	1,350
Meter Rereads	609	435	500
Dog Tags Issued	478	250	250

**Utility Fund  
FY 07-08**

**Utility Billing Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	493,989	482,685	451,797	454,561	-5.83%
<i>Supplies</i>	66,361	72,400	64,211	72,870	0.65%
<i>Services &amp; Charges</i>	<u>93,497</u>	<u>78,045</u>	<u>68,445</u>	<u>84,945</u>	8.84%
<b>Division Total</b>	<u><u>653,847</u></u>	<u><u>633,130</u></u>	<u><u>584,453</u></u>	<u><u>612,376</u></u>	-3.28%

*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 2005-06	Approved 2006-07	Approved 2007-08
Director of Finance	-	0.5	0.5
Assistant Director of Finance	0.5	-	-
Utility Billing Supervisor	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Utility Billing Assistant I	2.0	2.0	2.0
Customer Service Clerk	2.0	2.0	2.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	4.0	1.0	1.0
<b>Total</b>	<u>11.5</u>	<u>8.5</u>	<u>8.5</u>

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

**002-6147-515**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	329,411	329,163	301,220	304,877
1020 Overtime	24,298	12,000	13,370	12,000
1035 Longevity	2,718	3,148	2,794	2,928
1060 FICA	25,548	25,542	23,673	23,945
1065 Retirement	39,627	43,444	41,357	44,181
1080 Insurance - Medical	72,000	69,000	69,000	66,241
1081 Insurance - Life	388	388	383	389
<b>Personal Services Subtotal</b>	<b>493,989</b>	<b>482,685</b>	<b>451,797</b>	<b>454,561</b>
<b>Supplies:</b>				
2001 Office Supplies	1,371	2,500	2,300	2,800
2002 Postage	48,057	56,650	51,000	57,000
2003 Protective Clothing	-	350	150	350
2004 Gas and Oil	13,769	6,000	7,250	7,500
2005 Minor Tools	674	2,500	500	1,000
2007 Chemicals	-	100	50	100
2008 Educational	17	200	150	200
2015 Other Supplies	1,081	1,500	1,286	1,500
2018 Computer Supplies	1,331	2,500	1,425	2,000
2090 Machinery/Tools/Equipment	-	-	-	300
2093 Computer Equipment	59	100	100	120
<b>Supplies Subtotal</b>	<b>66,361</b>	<b>72,400</b>	<b>64,211</b>	<b>72,870</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	20	430	250	450
3020 Training/Seminars	5,822	6,200	5,900	7,075
4001 Office Equipment	1,766	1,200	1,600	1,850
4002 Machinery/Tools/Equipment	-	1,100	1,000	1,000
4003 Radios and Base Stations	83	550	380	-
4005 Meters	4,837	12,000	8,500	12,000
4006 Heating & A/C Equipment	183	250	200	-
4011 Building	83	-	-	-
4019 Rental of Equipment	41	200	100	200
4020 Motor Pool Lease Fees	3,312	1,548	1,548	1,392
4022 Rent: Building/Land	6,000	-	-	-
4030 VM: Fleet Maintenance	9,108	4,500	4,500	9,550
4060 Computer Lease Fees	16,340	9,634	9,634	12,004
4065 Computer Maintenance Fees	25,109	20,833	20,833	22,174
5005 Personnel Services	-	4,000	1,200	3,000
5007 Other Professional Services	345	750	350	750
6001 Uniforms	1,539	1,650	350	500

Continued

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

**002-6147-515**

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Services &amp; Charges (cont'd):</b>				
6002 Printing/Reproduction	13,899	13,000	12,000	12,800
6005 Advertising	39	200	100	200
6010 Janitorial	2,220	-	-	-
7001 Electrical	2,295	-	-	-
7002 Natural Gas	455	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>93,497</u>	<u>78,045</u>	<u>68,445</u>	<u>84,945</u>
<b>Division Total</b>	<b>653,847</b>	<b>633,130</b>	<b>584,453</b>	<b>612,376</b>

**Utility Fund  
FY 07-08**

**Non Departmental Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	43,500	77,951	78,036	84,907	8.92%
<i>Services &amp; Charges</i>	3,108,371	3,155,426	3,138,286	4,100,698	29.96%
<i>Capital Outlay</i>	56,986	49,350	50,000	60,000	21.58%
<b>Division Total</b>	<u>3,208,858</u>	<u>3,282,727</u>	<u>3,266,322</u>	<u>4,245,605</u>	29.33%

*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**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1055 Termination Pay (S/V)	16,163	25,000	25,000	25,000
1060 FICA	1,238	1,915	1,913	1,913
1065 Retirement	2,100	3,186	3,273	3,443
1080 Medical Insurance	24,000	47,850	47,850	54,551
<b>Personal Services Subtotal</b>	<b>43,500</b>	<b>77,951</b>	<b>78,036</b>	<b>84,907</b>
<b>Services &amp; Charges:</b>				
4001 Office Equipment	31,816	23,400	23,400	32,000
4011 Building	480	520	480	480
6006 Miscellaneous	7,061	7,500	9,022	7,500
6010 Janitorial Services	1,044	1,260	1,044	1,044
6091 Bad Debt Expense	38,694	20,000	36,675	38,000
7001 Electrical	26,601	24,000	30,000	36,034
7004 Water	1,722,417	1,713,019	1,708,198	1,659,617
7006 Contract Sewer	7,166	11,760	8,500	8,760
9001 Admin Trans to Fund 001	343,000	362,396	362,396	370,000
9003 Admin Trans to Fund 003	200,000	400,000	400,000	400,000
9004 Admin Trans to Fund 004	-	135,668	135,668	586,705
9014 Admin Trans to Fund 014	77,530	78,001	78,001	78,664
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9037 Transfer for Debt Service	352,562	-	-	463,850
9050 Contingency	-	33,000	-	67,985
9997 Request for Special Programs	-	44,902	44,902	50,059
<b>Services &amp; Charges</b>	<b>3,108,371</b>	<b>3,155,426</b>	<b>3,138,286</b>	<b>4,100,698</b>
<b>Capital Outlay:</b>				
8012 Water Taps	14,953	12,000	12,500	10,000
8026 Meters and Boxes	42,033	37,350	37,500	50,000
<b>Capital Outlay Subtotal</b>	<b>56,986</b>	<b>49,350</b>	<b>50,000</b>	<b>60,000</b>
<b>Division Total</b>	<b>3,208,858</b>	<b>3,282,727</b>	<b>3,266,322</b>	<b>4,245,605</b>

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

## Enterprise Funds FY 07-08

**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 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Sylvan Beach Pavilion	203,296	211,898	201,853	274,158	29.38%
Airport Operating	14,618	30,248	14,853	23,396	-22.65%
La Porte Area Water Authority	1,090,288	1,631,110	982,947	1,717,760	5.31%
Golf Course Club House	387,133	432,702	428,072	454,547	5.05%
Golf Course Maintenance	779,543	781,077	785,790	849,591	8.77%
<b>Total</b>	<b>2,474,879</b>	<b>3,087,035</b>	<b>2,413,515</b>	<b>3,319,452</b>	<b>7.53%</b>

**Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	944,257	925,225	935,923	989,209	6.92%
Supplies	135,743	194,600	189,923	201,815	3.71%
Services & Charges	1,394,879	1,357,010	1,274,900	1,330,428	-1.96%
Capital Outlay	-	610,200	12,769	798,000	30.78%
<b>Total</b>	<b>2,474,879</b>	<b>3,087,035</b>	<b>2,413,515</b>	<b>3,319,452</b>	<b>7.53%</b>



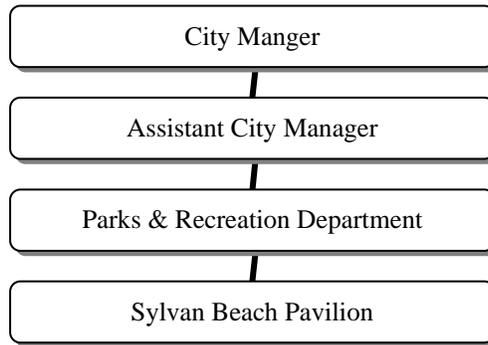
# Sylvan Beach Fund

## FY 07-08

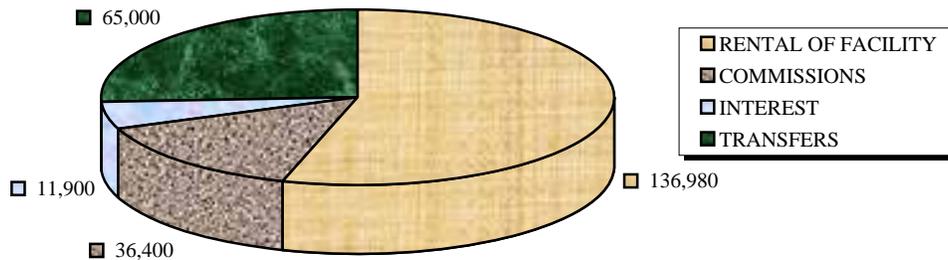
**Mission Statement:**

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

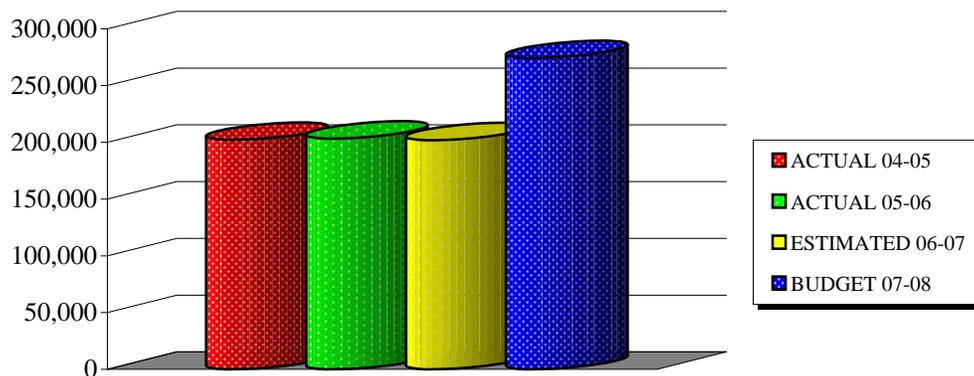
**Organizational Chart:**



**2007-08 Projected Revenues:**



**Four Year Comparison of Expenses:**



**City of La Porte  
Sylvan Beach Fund (008) Summary**

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<i>Working Capital 9/30/06</i>	140,360
Plus Estimated 06-07 Revenues	210,942
Less Estimated 06-07 Expenses	201,853
Less Estimated 06-07 CIP Commitments and Expenses - Exterior Repairs (Steel)	40,845

*Equals Estimated Working Capital 9/30/07* 108,604

**Plus 07-08 Revenues:**

Charges for Services	173,380	
Transfer from Hotel/Motel Fund	25,000	
Transfer from Hotel/Motel Fund for Exterior Repairs (Steel)	40,000	
Interest	11,900	
Total Revenues		250,280

*Equals Total Resources* 358,884

**Less 06-07 Expenses:**

Sylvan Beach Pavilion	234,158	
Sylvan Beach Pavilion - Exterior Repairs (Steel)	40,000	
Total Expenses		274,158

*Equals Estimated Working Capital 9/30/08* 84,726

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	Estimated 2006-07	Projected 2007-08
Revenues	210,942	250,280
Expenses & Commitments	242,698	274,158
Revenues over Expenses	(31,756)	(23,878)

*Targeted working capital - 90 to 120 days*

*Estimated working capital - 113 days*

*Goal: \$67,601*

*1 Day = \$751*

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

**City of La Porte**  
**Sylvan Beach Pavilion (008)**  
**Statement of Revenues**

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
408.01-10	Rental of Facility	135,480	135,300	136,080	136,980
408.02-20	Concession Commissions	8,303	13,155	10,100	12,000
408.02-21	Caterer Commissions	18,725	18,500	16,750	17,200
410.01-00	Miscellaneous Revenue	6,459	6,000	6,975	7,200
	Charges for Services Subtotal	<u>168,967</u>	<u>172,955</u>	<u>169,905</u>	<u>173,380</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	-	-	3,537	-
480.01-26	Transfer from Hotel/Motel Fund	25,000	25,000	25,000	65,000
	Administrative Transfers Subtotal	<u>25,000</u>	<u>25,000</u>	<u>28,537</u>	<u>65,000</u>
Interest:					
483.01-00	Interest Income	9,662	10,405	12,500	11,900
	Interest Subtotal	<u>9,662</u>	<u>10,405</u>	<u>12,500</u>	<u>11,900</u>
Total Sylvan Beach Revenue		203,629	208,360	210,942	250,280



## Sylvan Beach Fund FY 07-08

### Sylvan Beach Pavilion

**Goals:**

- Provide a clean and attractive venue for social and professional events
- Increase awareness of workplace safety and productivity of employees through training and development

**Objectives:**

- To continue a program of service delivery and facility improvements at the Pavilion
- Continue to implement marketing and promotional strategies to generate interest and repeat business at the facility

**Performance Indicators:**

	Actual	Estimated	Proposed
	2005-06	2006-07	2007-08
Number of Pavilion Rentals	119	120	122
# of Resident	35	36	36
# of Non Resident	84	85	85
Cost of Service Provision Per Event	\$ 1,712	\$ 1,725	\$ 1,740
Revenue Generated Per Event	\$ 1,458	\$ 1,470	\$ 1,475

**Sylvan Beach Fund**  
**FY 07-08**

**Sylvan Beach Pavilion Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	141,803	142,411	144,844	150,471	5.66%
<i>Supplies</i>	14,335	5,700	5,200	5,700	0.00%
<i>Services &amp; Charges</i>	47,157	63,787	51,809	77,987	22.26%
<i>Capital Outlay</i>	-	-	-	40,000	-
<b>Division Total</b>	<b>203,296</b>	<b>211,898</b>	<b>201,853</b>	<b>274,158</b>	<b>29.38%</b>

*Scope of Services Summary*

The Sylvan Beach Division is responsible for renting the Pavilion to private and professional groups, individuals and organizations. This Division is also responsible for marketing the City as a whole, as well as the individual attractions and services offered.

The facility is ideal for dances, weddings, receptions, reunions, banquets and much more. In addition to a beautiful view of the Bay, the facility includes the main pavilion with decking overlooking the Bay, a full service concession stand, restroom facilities and ample parking.

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Customer Service Assistant	0.7	0.7	0.7
Custodian II	2.0	2.0	2.0
Sylvan Beach Caretaker	1.0	1.0	1.0
<b>Total</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>

**City of La Porte  
Sylvan Beach Pavilion  
Detail of Expenditures**

**008-8083-551**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	92,838	93,717	93,572	95,357
1020 Overtime	4,248	2,500	4,350	4,500
1035 Longevity	1,056	1,088	799	1,008
1060 FICA	7,130	7,137	7,422	7,239
1065 Retirement	12,425	12,332	13,064	13,426
1080 Insurance - Medical	24,000	25,530	25,530	28,834
1081 Insurance - Life	106	107	107	107
<b>Personal Services Subtotal</b>	<b>141,803</b>	<b>142,411</b>	<b>144,844</b>	<b>150,471</b>
<b>Supplies:</b>				
2001 Office Supplies	-	100	107	100
2002 Postage	80	300	135	300
2003 Protective Clothing	169	100	89	100
2005 Minor Tools	50	100	70	100
2006 Cleaning	3,564	3,000	2,850	3,000
2007 Chemicals	8	-	-	-
2015 Other Supplies	2,113	2,000	1,855	2,000
2018 Computer Supplies	198	100	94	100
2090 Machinery/Tools/Equipment	8,154	-	-	-
<b>Supplies Subtotal</b>	<b>14,335</b>	<b>5,700</b>	<b>5,200</b>	<b>5,700</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	100	100	100	100
3020 Training/Seminars	95	250	75	250
4002 Machinery/Tools/Equipment	358	700	325	700
4006 Heating and A/C Equipment	6,903	7,000	6,900	7,000
4008 Pumps/Motors	-	500	-	500
4011 Building Maintenance	2,057	5,000	3,000	5,000
4012 Water Lines	7	-	-	-
4018 Park Grounds	175	200	170	200
4019 Rental of Equipment	171	120	-	120
4060 Computer Lease Fees	757	520	520	770
4065 Computer Maintenance Fees	3,275	2,976	2,976	3,168
5007 Other Professional Services	720	1,000	720	1,000
6002 Printing/Reproduction	-	500	485	500
6005 Advertising	-	150	-	150
6041 Special Events	300	300	300	1,250
7001 Electrical	24,627	29,000	28,700	47,214
7004 Water	3,996	3,500	3,900	4,000
9014 Admin Trans to Fund 014	3,616	3,638	3,638	3,669
9997 Request for Special Programs	-	8,333	-	2,396
<b>Services &amp; Charges Subtotal</b>	<b>47,157</b>	<b>63,787</b>	<b>51,809</b>	<b>77,987</b>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	-	-	40,000
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>Division Total</b>	<b>203,296</b>	<b>211,898</b>	<b>201,853</b>	<b>274,158</b>



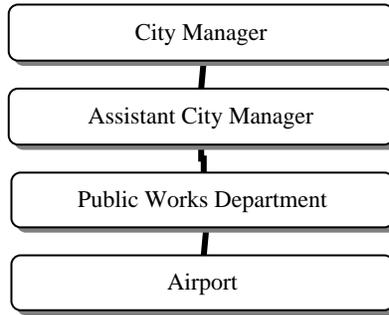
# Airport Fund

## FY 07-08

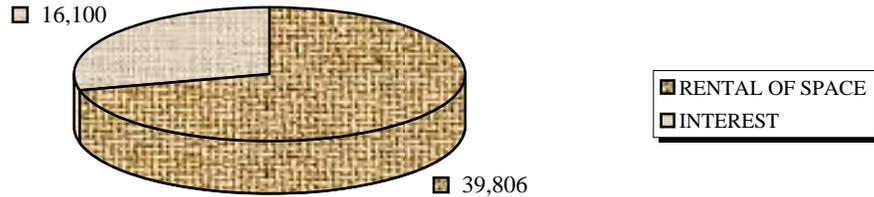
**Mission Statement:**

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.

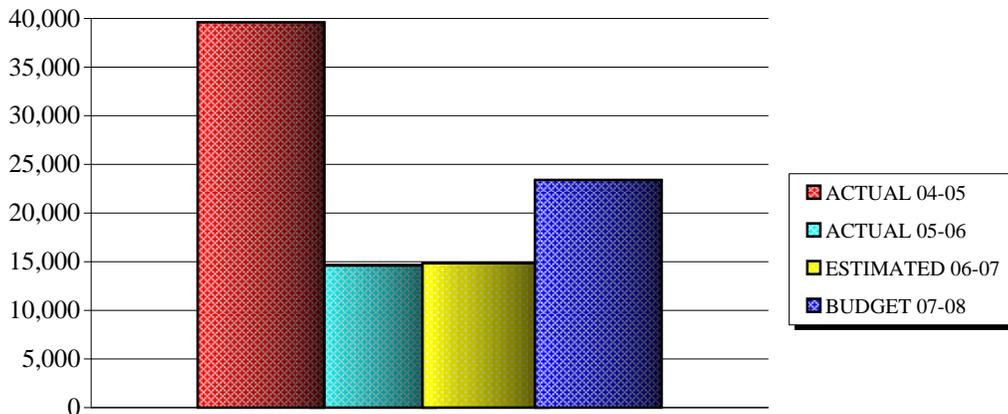
**Organizational Chart:**



**2007-08 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b>Working Capital 9/30/06</b>	338,580
Plus Estimated 06-07 Revenues	55,984
Less Estimated 06-07 Expenses	14,853
Less Estimated 06-07 Commitments	
Airport Grant - City Match	168,968
<b>Equals Estimated Working Capital 9/30/07</b>	210,743
<b>Plus 07-08 Revenues:</b>	
Charges for Services	39,806
Interest Income	16,100
Total Revenues	55,906
<b>Equals Total Resources</b>	266,649
<b>Less 07-08 Expenses:</b>	
Airport Operations	23,396
Total Expenses	23,396
<b>Equals Estimated Working Capital 9/30/08</b>	243,253

	Estimated 2006-07	Projected 2007-08
Revenues	55,984	55,906
Expenses & Commitments	183,821	23,396
Revenues over Expenses	(127,837)*	32,510

*Targeted working capital - 90 to 120 days*

*Estimated working capital - 3,795 days*

*Goal: \$5,769*

*1 Day = \$64*

*\*Airport Grant Match - \$168,968*

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
408.01-31	Rental of Space	35,624	32,728	38,984	39,806
Charges for Services Subtotal		<u>35,624</u>	<u>32,728</u>	<u>38,984</u>	<u>39,806</u>
Interest:					
483.01-00	Interest Income	13,019	12,500	17,000	16,100
Interest Subtotal		<u>13,019</u>	<u>12,500</u>	<u>17,000</u>	<u>16,100</u>
Total Airport Fund Revenue		48,643	45,228	55,984	55,906



# Airport Fund

## FY 07-08

### Airport Operating

*Goals:*

- Monitor airport operations to ensure compliance with Airport Master Plan
- Apply for any grants available through the Texas Department of Aviation

*Objectives:*

- Monitor compliance with FBO Standards as developed by Advisory Board
- Apply for any grants available for airport expansion/upgrade

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Compliance with FBO Standards			
Acquisition of Grant Funds, if available			

**Airport Fund**  
**FY 07-08**

**Airport Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Services &amp; Charges</i>	14,618	30,248	14,853	23,396	-22.65%
<b>Division Total</b>	<b>14,618</b>	<b>30,248</b>	<b>14,853</b>	<b>23,396</b>	<b>-22.65%</b>

*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.

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

**010-7077-531**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Services &amp; Charges:</b>				
4002 Machinery/Tools/Equipment	4,733	6,800	3,000	4,000
4003 Radios and Base Stations	2,100	2,100	2,100	2,100
5003 Legal	29	300	305	300
6013 TCEQ Requirements	-	200	200	200
7001 Electrical	6,914	7,000	8,400	10,941
9014 Admin Trans to Fund 014	843	848	848	855
9050 Contingency	-	13,000	-	5,000
<b>Services &amp; Charges Subtotal</b>	<b>14,618</b>	<b>30,248</b>	<b>14,853</b>	<b>23,396</b>
<b>Division Total</b>	<b>14,618</b>	<b>30,248</b>	<b>14,853</b>	<b>23,396</b>



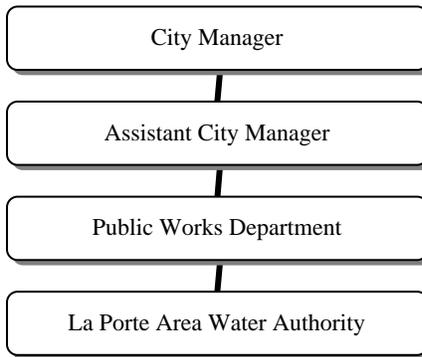
# La Porte Area Water Authority Fund

## FY 07-08

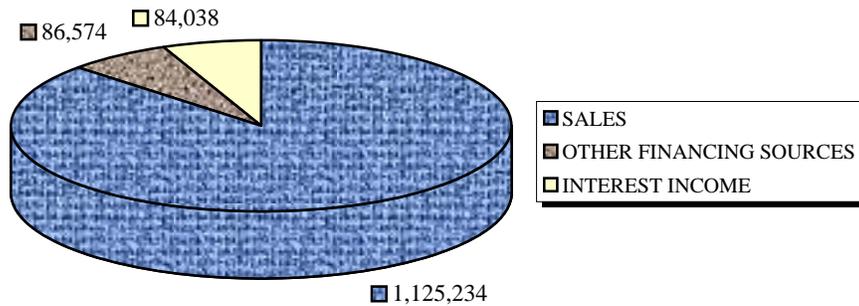
**Mission Statement:**

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.

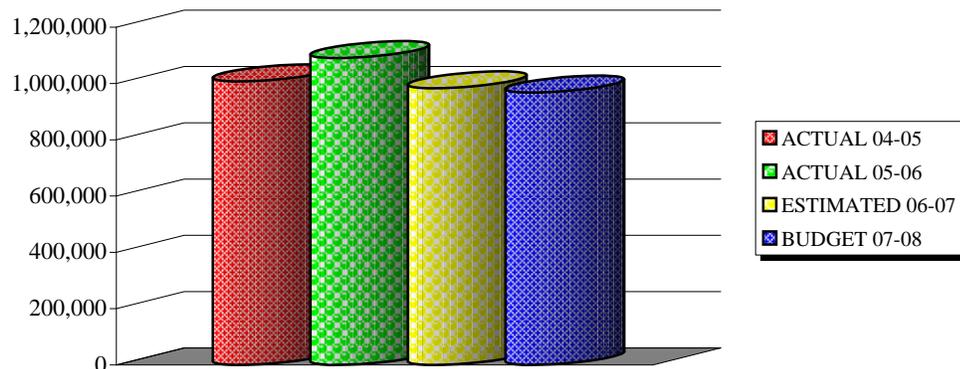
**Organizational Chart:**



**2007-08 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b>Working Capital 9/30/06</b>	1,626,388
Plus Estimated 06-07 Revenues	1,321,136
Less Estimated 05-06 Expenses	982,947
<b>Equals Estimated Working Capital 9/30/07</b>	<b>1,964,577</b>
<b>Plus 07-08 Revenues:</b>	
Water Revenue	1,125,234
Billing for Capital Reserve	86,574
Interest	84,038
Total Revenues	1,295,846
<b>Equals Total Resources</b>	<b>3,260,423</b>
<b>Less 06-07 Expenses:</b>	
Operations	967,760
Project Costs	600,000
Upgrade to SCADA System	150,000
Total Expenses	1,717,760
<b>Equals Estimated Working Capital 9/30/08</b>	<b>1,542,663</b>

	Estimated 2006-07	Projected 2007-08
Revenues	1,321,136	1,295,846
Expenses	982,947	1,717,760
Revenues over Expenses	338,189	(421,914)*

*Targeted working capital - 90 to 120 days*

*Estimated working capital - 328 days*

*Goal: \$423,557*

*1 Day = \$4,706*

***\*Includes project costs of \$600,000 and upgrade to the SCADA system.***

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Water Revenue:					
408.05-02	Sales	<u>1,079,126</u>	<u>1,182,342</u>	<u>1,146,322</u>	<u>1,125,234</u>
	Water Revenue Subtotal	<u>1,079,126</u>	<u>1,182,342</u>	<u>1,146,322</u>	<u>1,125,234</u>
Other Financing Sources					
482.01-00	Billing for Debt Service	771,718	-	-	-
482.02-00	Billing for Capital Reserve	<u>86,574</u>	<u>86,574</u>	<u>86,574</u>	<u>86,574</u>
	Other Financing Sources Subtotal	<u>858,292</u>	<u>86,574</u>	<u>86,574</u>	<u>86,574</u>
Interest:					
483.01-00	Interest Income - Operations	<u>44,081</u>	<u>76,000</u>	<u>88,240</u>	<u>84,038</u>
	Interest Subtotal	<u>44,081</u>	<u>76,000</u>	<u>88,240</u>	<u>84,038</u>
Total Water Authority		1,981,499	1,344,916	1,321,136	1,295,846



**La Porte Area Water Authority Fund**  
**FY 07-08**

**La Porte Area Water Authority**

*Goals:*

- Continue to Monitor operations of Southeast Water Purification Plant (SEWPP) to ensure efficient cost effective operations
- Continue to monitor use by customers entities to ensure adherence to contractual obligations

*Objectives:*

- Monitoring of SEWPP operation and maintenance operations expenditures to keep cost of water as low as possible
- Informing any customer entity withdrawing more than its contractual share of water from the Authority and inform them of their contractual obligations

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
La Porte Usage	1,327.76	1,351.37	1,365.00
Morgan's Point Usage	58.35	59.96	68.00
Shoreacres Usage	57.02	58.81	72.00
(amounts expressed in millions)			

**La Porte Area Water Authority Fund**  
**FY 07-08**

**La Porte Area Water Authority Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	42	300	175	300	0.00%
<i>Services &amp; Charges</i>	1,090,245	1,030,810	982,772	967,460	-6.15%
<i>Capital Outlay</i>	-	600,000	-	750,000	25.00%
<b>Division Total</b>	<u>1,090,288</u>	<u>1,631,110</u>	<u>982,947</u>	<u>1,717,760</u>	5.31%

*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**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Supplies:</b>				
2001 Office Supplies	34	100	50	100
2002 Postage	-	100	25	100
2015 Other Supplies	8	100	100	100
<b>Supplies Subtotal</b>	<u>42</u>	<u>300</u>	<u>175</u>	<u>300</u>
<b>Services &amp; Charges:</b>				
4002 Machinery/Tools/Equipment	4,852	4,000	3,000	4,000
4012 Water Line Maintenance	2,725	14,200	2,000	2,500
4060 Computer Lease Fees	1,985	1,780	1,780	3,080
4065 Computer Maintenance Fees	7,642	8,928	8,928	9,503
5001 Accounting	6,000	6,000	6,000	6,000
5003 Legal	13	-	-	-
5007 Other Professional Services	1,440	1,400	1,400	1,550
6007 Insurance - Liability	(100)	-	-	-
7003 Telephone	169	296	210	210
7004 Water	1,008,765	919,752	900,000	864,139
9050 Contingency	-	15,000	-	15,000
9014 Admin Trans to Fund 014	2,120	2,133	2,133	2,151
9072 Operator's Agreement	54,635	57,321	57,321	59,327
<b>Services &amp; Charges Subtotal</b>	<u>1,090,245</u>	<u>1,030,810</u>	<u>982,772</u>	<u>967,460</u>
<b>Capital Outlay:</b>				
8085 Capital Outlay	-	600,000	-	750,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>600,000</u>	<u>-</u>	<u>750,000</u>
<b>Division Total</b>	<b>1,090,288</b>	<b>1,631,110</b>	<b>982,947</b>	<b>1,717,760</b>



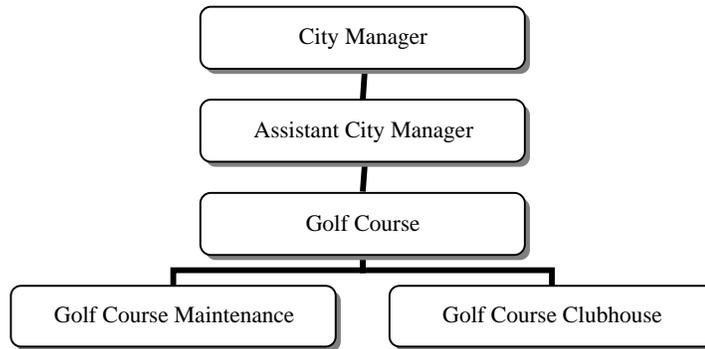
# Golf Course Fund

## FY 07-08

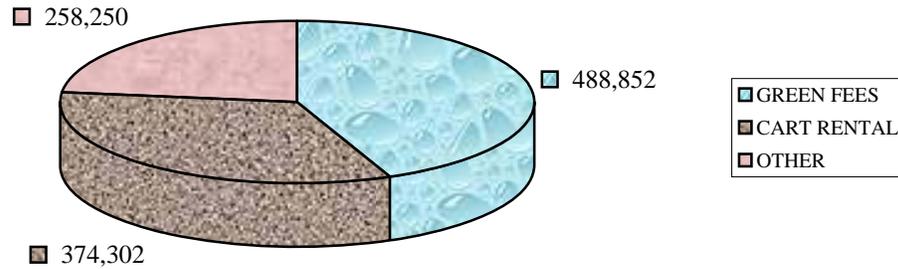
**Mission Statement:**

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.

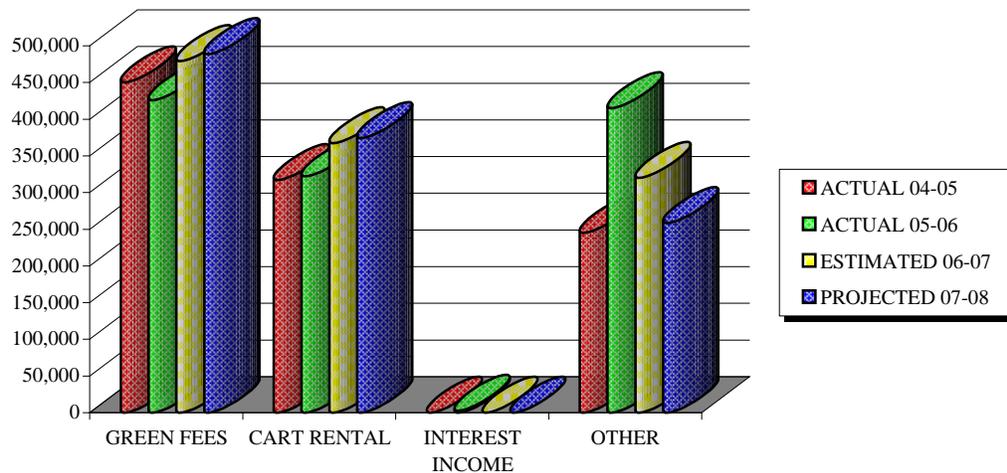
**Organizational Chart:**



**2007-08 Projected Revenues:**



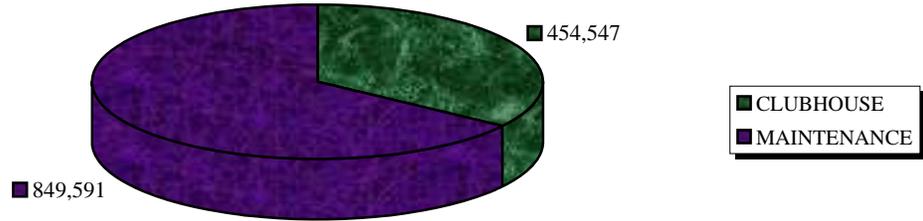
**Four Year Comparison of Revenues:**



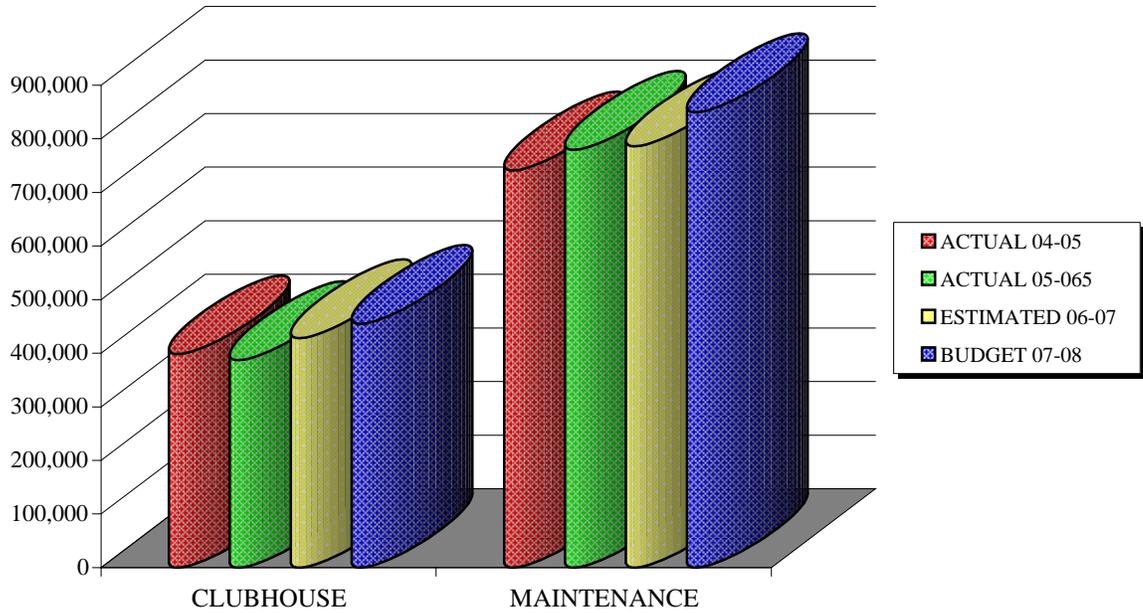
# Golf Course Fund

## FY 07-08

*2007-08 Budgeted Expenses*



*Four Year Comparison of Expenses:*



**City of La Porte  
Golf Course Fund (028) Summary**

<b>Working Capital 9/30/06</b>	(160,797)
Plus Estimated 06-07 Revenues	1,566,623
Less Estimated 06-07 Expenses	1,213,862
<b>Equals Estimated Working Capital 9/30/07</b>	191,964
<b>Plus 07-08 Revenues:</b>	
Charges for Services	1,069,904
Transfer from Hotel/Motel Fund	51,500
Total Revenues	1,121,404
<b>Equals Total Resources</b>	1,313,368
<b>Less 06-07 Expenses:</b>	
Club House	454,547
Maintenance	849,591
Total Expenses	1,304,138
<b>Equals Estimated Working Capital 9/30/08</b>	9,230

	Estimated 2006-07	Projected 2007-08
Revenues	1,566,623	1,121,404
Expenses	1,213,862	1,304,138
Revenues over Expenses	352,761	(182,734)

*Targeted working capital - 90 to 120 days*

*Estimated working capital - 3 days*

**Goal: \$321,568**

**1 Day = \$3,573**

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

**City of La Porte**  
**Golf Course (028)**  
**Statement of Revenues**

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
<b>Charges for Services - Green Fees:</b>					
408.01-16	NSF Service Charge	25	-	-	-
408.07-01	Non-resident Weekday	81,213	105,906	84,816	86,500
408.07-02	Non-resident Weekend	150,017	195,605	156,456	159,585
408.07-03	Non-resident Seniors	27,405	34,304	29,147	29,730
408.07-04	Resident Weekday	16,439	20,528	10,944	11,162
408.07-05	Resident Weekend	21,264	26,952	32,616	33,268
408.07-06	Resident Seniors	7,340	9,377	7,256	7,401
408.07-07	Twilight Green Fees- Weekday	47,263	55,283	47,129	48,071
408.07-10	School Green Fees	51	-	1,500	1,500
408.07-17	Twilight Green Fees - Weekend	61,648	72,176	96,831	98,767
408.07-30	Golf Pass Weekday	5,037	5,616	3,227	3,291
408.07-31	Golf Pass Weekend	3,678	3,480	3,160	3,223
408.07-32	Junior Green Fees	4,690	5,684	6,230	6,354
	Green Fees Subtotal	<u>426,070</u>	<u>534,911</u>	<u>479,312</u>	<u>488,852</u>
<b>Charges for Services - Cart Rental:</b>					
408.07-08	Cart Rental - 9 Hole	21,434	21,966	20,930	21,348
408.07-09	Cart Rental - 18 Hole	266,760	301,608	330,240	336,844
408.07-18	Cart Rental - 9 Hole - Single	1,435	1,840	780	780
408.07-19	Cart Rental - 18 Hole - Single	19,329	26,340	4,230	4,230
408.07-25	Cart Rental - Senior 9	790	470	880	900
408.07-27	Cart Rental - Senior 18	6,921	8,424	7,092	7,200
408.07-33	Manager Cart	5,364	2,060	3,000	3,000
	Cart Rental Subtotal	<u>322,033</u>	<u>362,708</u>	<u>367,152</u>	<u>374,302</u>
<b>Other Charges for Services:</b>					
408.07-11	Tournament Fees	46,199	31,988	56,450	57,000
408.07-12	Resident Memberships	16,851	20,503	24,200	24,200
408.07-13	Non-resident Memberships	65,496	67,381	63,750	63,750
408.07-14	Senior Memberships	6,834	7,991	6,300	6,300
408.07-15	Credit Card Fee	15,254	14,920	-	-
408.07-16	Concession Commissions	55,182	57,680	57,680	54,000
408.07-34	Sponsor Donations	1,973	5,418	1,500	1,500
410.01-00	Miscellaneous Revenue	151	-	-	-
410.05-00	Gain (loss) sale of Equip	(8,804)	-	-	-
	Other Charges for Services Subtotal	<u>199,136</u>	<u>205,881</u>	<u>209,880</u>	<u>206,750</u>
<b>Administrative Transfers:</b>					
480.01-01	Transfer from General Fund	-	50,000	470,279	-
480.01-09	Transfer from Motor Pool	181,000	-	-	-
480.01-37	Transfer from Hotel/Motel Fund	35,000	40,000	40,000	51,500
	Administrative Transfers Subtotal	<u>216,000</u>	<u>90,000</u>	<u>510,279</u>	<u>51,500</u>

**City of La Porte**  
**Golf Course (028)**  
**Statement of Revenues, Continued**

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Interest:					
483.01-00	Interest Income	2,697	-	-	-
	Interest Subtotal	<u>2,697</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Golf Course Revenue		1,165,936	1,193,500	1,566,623	1,121,404



## Golf Course Fund FY 07-08

### Golf Course Fund

**Goals:**

- Provide an affordable, first class golf facility for citizens of La Porte and surrounding communities.
- Be a user friendly facility that provides excellent customer service as well as competent and competitive teaching and tournament programs.
- Strive to be the model of Texas municipal golf operations.

**Objectives:**

- Create new and improved marketing ideas to attract new customers
- Closely monitor revenue and expenditure budgets
- Keep lines of communication open within staff and promote the growth of new ideas
- Continue staff education on entire golf course operations

**Performance Indicators:**

	Actual	Estimated	Proposed
	2005-06	2006-07	2007-08
Non-resident weekday	5,332	5,412	5,574
Non-resident weekend	6,514	6,549	6,745
Non-resident senior	2,198	2,467	2,541
Resident weekday	1,324	1,246	1,283
Resident weekend	1,055	1,091	1,123
Resident senior	965	867	893
Twilight weekday	3,542	3,976	4,095
Twilight weekend	4,138	4,380	4,511
Golf Pass weekday	288	404	416
Golf Pass weekend	141	169	174
Junior Fees	331	395	406
9 hole cart rental	1,138	1,524	1,569
18 hole cart rental	12,039	12,201	12,567
9 hole single cart	143	179	184
18 hole single cart	1,864	1,705	1,756
9 hole senior	N/A	46	47
18 hole senior	N/A	455	468
Tournament rounds	2,502	2,427	2,499
Resident senior members	6	4	4
Resident members	15	23	24
Non-resident members	54	59	60
Total member rounds	6,713	7,491	7,715

**Golf Course Fund**  
**FY 07-08**

**Golf Course Club House Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	307,632	308,338	305,431	321,972	4.42%
<i>Supplies</i>	(288)	41,500	39,540	40,440	-2.55%
<i>Services &amp; Charges</i>	79,789	75,664	73,101	84,135	11.20%
<i>Capital Outlay</i>	-	7,200	10,000	8,000	11.11%
<b>Division Total</b>	<b>387,133</b>	<b>432,702</b>	<b>428,072</b>	<b>454,547</b>	<b>5.05%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Golf Course Manager-Pro	1	1	1
1st Assistant Golf Pro	1	1	1
2nd Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (PT)	1	1	1
Cart Attendant (PT)	3	3	3
Starter Marshall (PT)	7	4	4
<b>Total</b>	<b>15</b>	<b>12</b>	<b>12</b>

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

**028-6048-551**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	238,210	235,693	230,673	242,210
1020 Overtime	1,991	2,500	3,001	2,500
1035 Longevity	2,056	2,248	2,248	2,440
1060 FICA	17,101	13,997	14,911	15,122
1065 Retirement	23,825	24,121	25,096	26,444
1067 Pars Retirement	118	862	556	738
1080 Insurance - Medical	24,000	27,600	27,600	31,172
1081 Insurance - Life	332	317	346	346
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>307,632</u>	<u>308,338</u>	<u>305,431</u>	<u>321,972</u>
<b>Supplies:</b>				
2001 Office Supplies	(363)	1,200	1,100	1,100
2002 Postage	-	100	100	-
2015 Other Supplies	(34)	2,900	3,000	3,000
2090 Machinery/Tools/Equipment	109	37,300	35,340	36,340
<b>Supplies Subtotal</b>	<u>(288)</u>	<u>41,500</u>	<u>39,540</u>	<u>40,440</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,233	2,250	2,250	2,508
3020 Training/Seminars	644	1,729	500	2,835
4001 Office Equipment	-	200	200	-
4002 Machinery/Tools/ Equipment	265	-	-	-
4003 Radios and Base Stations	-	500	400	500
4006 Heating and A/C Equipment	3,411	5,800	3,000	3,000
4011 Building Maintenance	6,897	6,000	4,000	5,000
4020 Motor Pool Lease Fees	20,000	-	-	-
4060 Computer Lease Fees	757	520	520	770
4065 Computer Maintenance Fees	3,275	2,976	2,976	3,168
5006 Fiscal Services	11,979	12,000	15,000	15,000
5007 Other Professional Services	5,042	5,000	5,000	5,000
6002 Printing/Reproduction	808	1,100	1,000	1,000
6005 Advertising	5,738	10,000	10,000	10,000
6006 Miscellaneous	(210)	200	200	200
6041 Special Events	-	600	555	600
7001 Electrical	15,275	23,000	24,000	24,868
7002 Natural Gas	1,759	1,500	1,500	1,500
7004 Water	1,917	2,200	2,000	2,000
9997 Request for Special Programs	-	89	-	6,186
<b>Services &amp; Charges Subtotal</b>	<u>79,789</u>	<u>75,664</u>	<u>73,101</u>	<u>84,135</u>

Continued

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

**028-6048-551**

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Capital Outlay</b>				
8002 Building Improvements	-	7,200	10,000	-
8021 Machinery/Tools/Equipment	-	-	-	8,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>7,200</u>	<u>10,000</u>	<u>8,000</u>
<b>Division Total</b>	<b>387,133</b>	<b>432,702</b>	<b>428,072</b>	<b>454,547</b>

**Golf Course Fund**  
**FY 07-08**

**Golf Course Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	494,821	474,476	485,648	516,766	8.91%
<i>Supplies</i>	121,653	147,100	145,008	155,375	5.63%
<i>Services &amp; Charges</i>	163,069	156,501	152,365	177,450	13.39%
<i>Capital Outlay</i>	-	3,000	2,769	-	-100.00%
<b>Division Total</b>	<b>779,543</b>	<b>781,077</b>	<b>785,790</b>	<b>849,591</b>	<b>8.77%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
Golf Course Superintendent	1	1	1
Asst. Golf Course Supt/Mechanic	1	1	1
Senior Golf Course Worker	1	1	1
Asst. Golf Course Mechanic	1	1	1
Golf Course Worker	5	4	4
Golf Course Worker (P/T)	-	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>

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

**028-6049-551**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	333,822	324,996	334,101	347,266
1020 Overtime	28,393	24,000	22,000	22,000
1030 Certification	832	624	760	832
1035 Longevity	4,564	4,740	4,940	5,124
1060 FICA	26,656	25,613	26,645	27,679
1065 Retirement	46,236	44,115	46,809	51,233
1080 Insurance - Medical	54,000	50,100	50,100	62,344
1081 Insurance - Life	317	288	293	288
<b>Personal Services Subtotal</b>	<b>494,821</b>	<b>474,476</b>	<b>485,648</b>	<b>516,766</b>
<b>Supplies:</b>				
2001 Office Supplies	91	200	200	200
2002 Postage	81	100	100	125
2003 Protective Clothing	-	100	100	100
2004 Gas and Oil	21,073	18,000	21,000	23,000
2005 Minor Tools	134	600	490	600
2007 Chemical	56,990	58,000	58,000	58,000
2008 Educational	31	100	50	100
2009 Medical	724	1,000	1,000	1,000
2014 Freight	-	500	100	500
2015 Other Supplies	26,116	42,000	40,000	43,000
2030 Small Parts	15,349	25,000	23,000	25,000
2050 Safety	-	200	200	200
2090 Machinery/Tools/Equipment	1,065	800	768	3,550
2091 Office Furniture/Equipment	-	500	-	-
<b>Supplies Subtotal</b>	<b>121,653</b>	<b>147,100</b>	<b>145,008</b>	<b>155,375</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,193	1,742	1,765	1,668
3020 Training/Seminars	290	260	240	280
4001 Office Equipment	-	100	100	100
4002 Machinery/Tools/Equipment	1,900	2,500	1,990	2,500
4006 Heating and A/C Equipment	-	200	200	200
4008 Pumps/Motors	2,182	4,000	3,471	4,000
4011 Building Maintenance	2,881	1,000	1,000	2,000
4012 Water Line Maintenance	5,965	9,000	9,000	9,000
4019 Rental of Equipment	766	2,000	1,847	3,000
4020 Motor Pool Lease Fees	80,619	62,915	62,915	66,448
4030 VM: Fleet Maintenance	6,458	6,274	6,274	3,810
4031 Other Vehicle Maintenance	1,684	1,500	500	800

Continued

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

**028-6049-551**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
5007 Other Professional Services	3,465	3,800	3,800	3,800
6001 Uniforms	4,746	6,000	4,766	5,100
6006 Miscellaneous	67	100	50	100
7001 Electrical	20,853	13,000	24,000	30,390
7004 Water	1,228	2,000	1,500	1,500
9014 Adm Transfer to Fund 014	28,773	28,947	28,947	29,193
9050 Contingency	-	11,000	-	-
9997 Req for Special Programs	-	163	-	13,561
<b>Services &amp; Charges Subtotal</b>	<u>163,069</u>	<u>156,501</u>	<u>152,365</u>	<u>177,450</u>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	3,000	2,769	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>3,000</u>	<u>2,769</u>	<u>-</u>
<b>Division Total</b>	<b>779,543</b>	<b>781,077</b>	<b>785,790</b>	<b>849,591</b>



## Internal Service Funds FY 07-08

**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, lubrication and replacement for these vehicles.

The **Technology Fund** is used to account for the revenue and cost of providing computers of all types to City departments. This fund provides for maintenance, repair and replacement for these computers, as well as, communications including the website and Channel 16..

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 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Motor Pool	2,043,642	1,415,697	1,320,577	1,529,323	8.03%
Insurance	3,880,327	4,464,091	4,264,042	4,881,080	9.34%
Technology	891,515	1,301,700	1,247,293	1,211,065	-6.96%
<b>Total</b>	<b>6,815,484</b>	<b>7,181,488</b>	<b>6,831,912</b>	<b>7,621,468</b>	<b>6.13%</b>

**Summary by Expenditure Category:**

	Actual 2005-06	Budget 2006-07	Estimated 2006-07	Adopted 2007-08	Percent Change
Personal Services	1,361,288	1,444,601	1,313,251	1,441,389	-0.22%
Supplies	332,060	408,687	527,889	293,190	-28.26%
Services & Charges	4,133,314	4,875,009	4,552,710	5,362,192	9.99%
Capital Outlay	988,822	453,191	438,062	524,697	15.78%
<b>Total</b>	<b>6,815,484</b>	<b>7,181,488</b>	<b>6,831,912</b>	<b>7,621,468</b>	<b>6.13%</b>



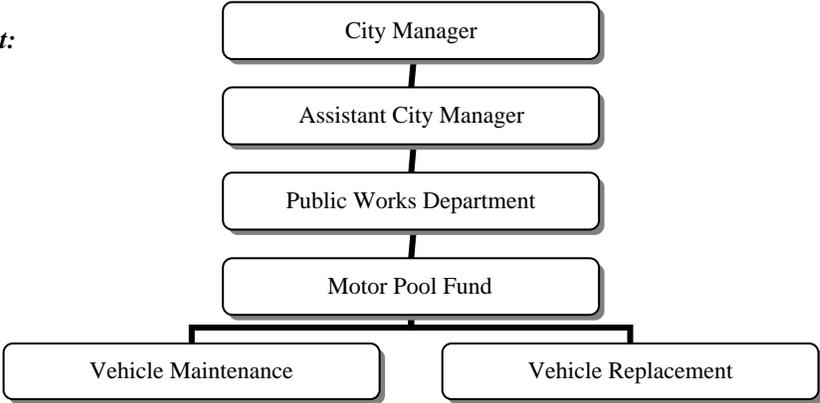
# Motor Pool Fund

## FY 07-08

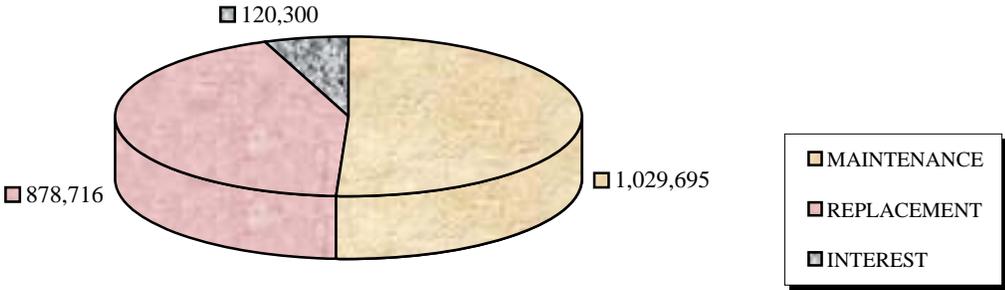
**Mission Statement:**

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.

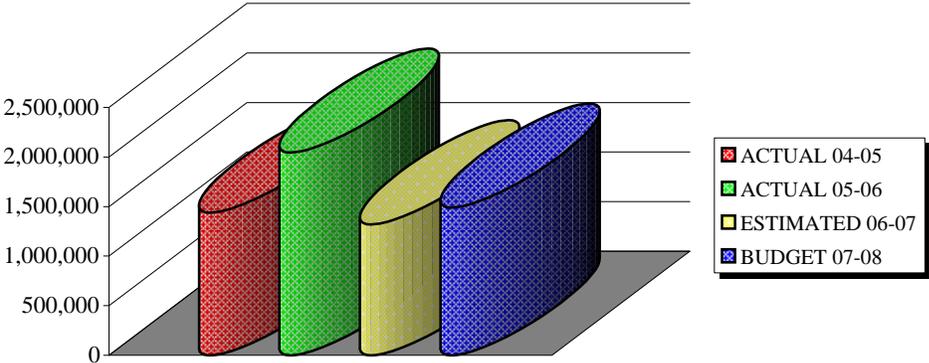
**Organizational Chart:**



**2007-08 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<b><i>Working Capital 9/30/06</i></b>	2,348,533	84,597	2,433,130
Plus Estimated 06-07 Revenues	970,847	1,015,418	1,986,265
Less Estimated 06-07 Expenses	373,530	943,494	1,317,024
<b><i>Equals Estimated Working Capital 9/30/07</i></b>	2,945,850	156,521	3,102,371
<b>Plus 07-08 Revenues:</b>			
Charges for Services	878,716	1,029,695	1,908,411
Interest	114,700	5,600	120,300
Total Revenues	993,416	1,035,295	2,028,711
<b><i>Equals Total Resources</i></b>	3,939,266	1,191,816	5,131,082
<b>Less 07-08 Expenses:</b>			
Purchase of Vehicles	445,977	-	445,977
Maintenance of Vehicles	-	1,083,346	1,083,346
Total Expenses	445,977	1,083,346	1,529,323
<b><i>Equals Estimated Working Capital 9/30/08</i></b>	3,493,289	108,470	3,601,759

	Estimated 2006-07	Projected 2007-08
Revenues	1,986,265	2,028,711
Expenses & Commitments	1,317,024	1,529,323
Revenues over Expenses	669,241	499,388

***\*In Fiscal Year 2009-10, \$1.3 million will be needed for 2 fire trucks.***

Non Working Capital Expenses:

    Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
408.01-28	Proceeds from Damage to Vehicles	12,215	-	-	-
408.01-29	Lease Fees	769,919	774,251	774,251	878,716
	Charges for Services Subtotal	<u>782,134</u>	<u>774,251</u>	<u>774,251</u>	<u>878,716</u>
Miscellaneous:					
410.02-00	Sale of Vehicles	(58,100)	-	(1,100)	-
410.05-00	Gain (loss) sale of Equip	(4,746)	-	76,596	-
	Miscellaneous Subtotal	<u>(62,846)</u>	<u>-</u>	<u>75,496</u>	<u>-</u>
Administrative Transfers:					
480.01-45	Admin Trans from Fund 45	636,925	-	-	-
		<u>636,925</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	79,231	82,000	121,100	114,700
	Interest Subtotal	<u>79,231</u>	<u>82,000</u>	<u>121,100</u>	<u>114,700</u>
Total Vehicle Replacement Revenues		1,435,444	856,251	970,847	993,416

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

Object	Description	Actual 2005-06	Projected 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
408.01-30	Maintenance Fees	1,029,351	992,115	992,115	1,029,695
	Charges for Services Subtotal	<u>1,029,351</u>	<u>992,115</u>	<u>992,115</u>	<u>1,029,695</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	-	-	17,403	-
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>17,403</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	5,287	5,600	5,900	5,600
	Interest Subtotal	<u>5,287</u>	<u>5,600</u>	<u>5,900</u>	<u>5,600</u>
Total Vehicle Maintenance Revenues		1,034,638	997,715	1,015,418	1,035,295

**CITY OF LA PORTE  
SUMMARY OF VEHICLE REPLACEMENTS  
FISCAL YEAR 2007-08**

<b>Account Number</b>	<b>Amount</b>	<b>Unit</b>	<b>Description</b>
009-5050-522-8050	21,615	50-07	Mid-Size SUV
009-5051-522-8050	29,852	51-03	Full-Size SUV
009-5253-521-8050	26,962	53-09	Police Patrol Unit
009-5253-521-8050	26,962	53-26	Police Patrol Unit
009-5253-521-8050	26,962	53-86	Mid-Size SUV
009-5256-521-8050	26,962	56-05	Police Patrol Unit
009-5256-521-8050	21,212	56-42	15 Passenger Van
009-5258-521.8050	21,479	58-04	Pickup w/Animal Control Body
009-5258-521.8050	26,962	58-30	Mid-Size SUV
009-5258-521.8050	16,596	58-38B	Humane Body for Pickup
009-5258-521.8050	26,962	58-39	Mid-Size SUV
009-6049-551-8050	7,001	49-87	200 Gallon Sprayer
009-7071-531-8050	3,000	71-11	Bushhog Mower
009-7071-531-8050	3,000	71-12	Bushhog Mower
009-7071-531-8050	30,000	71-77	6 Yard Dump Truck
009-7074-534-8050	14,602	74-05	1/2 Ton Bi-Fuel Pickup
009-7085-533-8050	14,602	85-28	Bi-Fuel Pickup
009-7085-533-8050	24,586	85-08	1 Ton Pickup w/Utility Body
009-7087-532-8050	12,712	87-11	Pickup
009-8080-552-8050	3,000	80-11	Bushhog Mower
009-9090-519-8050	22,812	90-01	4 Door Sedan
009-9092-524-8050	12,712	92-01	1/2 Ton Pickup
009-9092-524-8050	12,712	92-03	1/2 Ton Pickup
009-9092-524-8050	12,712	92-04	1/2 Ton Pickup
<b>TOTAL</b>	<b>445,977</b>		

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

<b>Division</b>	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
Fire Prevention	1,464	1,596	1,596	2,004
Fire Suppression	119,964	153,780	153,780	194,556
Emergency Medical Services	43,920	34,632	34,632	38,374
Police Administration	4,836	3,588	3,588	3,192
Police Patrol	68,544	80,292	80,292	102,540
Criminal Investigation	11,616	14,268	14,268	13,560
Support Services	9,828	9,996	9,996	8,880
Emergency Management	-	2,664	2,664	2,496
Municipal Court	1,524	-	-	-
Purchasing	1,056	948	948	1,152
Public Works Administration	2,028	1,488	1,488	1,632
Streets	188,136	171,276	171,276	177,157
Residential Solidwaste	107,172	117,624	117,624	132,612
Parks Maintenance	21,408	29,256	29,256	36,629
Recreation	2,760	1,236	1,236	1,548
Special Services	14,388	15,672	15,672	15,684
Planning & Engineering	1,464	5,508	5,508	1,308
Inspection	-	2,076	2,076	1,780
Water Production	1,116	4,332	4,332	4,860
Water Distribution	11,784	13,692	13,692	16,824
Wastewater Collection	35,364	29,052	29,052	37,234
Wastewater Treatment	15,084	14,208	14,208	12,951
Utility Billing	3,312	1,548	1,548	1,392
Vehicle Maintenance Fund	2,532	2,604	2,604	3,903
Golf Course Maintenance	80,619	62,915	62,915	66,448
Golf Course Clubhouse	20,000	-	-	-
<b>TOTAL</b>	<b>769,919</b>	<b>774,251</b>	<b>774,251</b>	<b>878,716</b>

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

<b>Division</b>	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
Fire Prevention	6,946	4,849	4,849	3,861
Fire Suppression	41,164	40,895	40,895	47,289
Emergency Medical Services	37,717	38,721	38,721	41,239
Police Administration	5,660	6,249	6,249	6,487
Police Patrol	152,410	143,834	143,834	146,706
Criminal Investigation	36,482	42,795	42,795	44,817
Support Services	21,097	21,273	21,273	21,083
Emergency Management	250	400	400	438
Municipal Court	2,341	-	-	-
Purchasing	3,293	2,900	2,900	2,754
Public Works Administration	1,647	1,100	1,100	927
Streets	247,239	242,323	242,323	237,860
Residential Solidwaste	224,550	215,601	215,601	236,341
Parks Maintenance	69,799	59,468	59,468	58,332
Recreation	1,003	1,375	1,375	2,394
Special Services	11,089	10,899	10,899	10,966
Planning & Engineering	5,557	5,449	5,449	7,826
Inspection	9,236	9,124	9,124	9,010
Water Production	11,629	13,324	13,324	15,265
Water Distribution	36,945	38,796	38,796	37,481
Wastewater Collection	67,355	63,343	63,343	67,651
Wastewater Treatment	19,656	17,698	17,698	16,604
Utility Billing	9,108	4,500	4,500	9,550
Management Information Services	720	925	925	1,004
Golf Course Maintenance	6,458	6,274	6,274	3,810
<b>TOTAL</b>	<b>1,029,351</b>	<b>992,115</b>	<b>992,115</b>	<b>1,029,695</b>

## Motor Pool Fund FY 07-08

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

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

### Vehicle Maintenance Division

*Goals:*

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

*Objectives:*

- Performing Life Cycle Cost Analyses of vehicles to ensure timely replacement of City's fleet
- Continue Preventive Maintenance Program on City's fleet
- Ensure City's fleet remains in compliance with the Clean Air Act

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Vehicles Repaired	1,905	1,757	1,831
Preventive Maintenance Performed	864	890	877
Specifications Prepared	9	13	10

**Motor Pool Fund**  
**FY 07-08**

**Vehicle Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	684,567	656,963	611,490	675,258	2.78%
<i>Supplies</i>	245,939	213,291	209,822	218,253	2.33%
<i>Services &amp; Charges</i>	141,963	171,913	122,182	180,695	5.11%
<i>Capital Outlay</i>	-	-	-	9,140	-
<b>Division Total</b>	<b>1,072,469</b>	<b>1,042,167</b>	<b>943,494</b>	<b>1,083,346</b>	<b>3.95%</b>

*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 2005-06	Approved 2006-07	Approved 2007-08
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	3.0	3.0	3.0
Parts Assistant	1.0	1.0	1.0
<b>Total</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>

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

**024-7074-534**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	492,958	459,221	424,602	462,535
1020 Overtime	3,800	4,000	2,132	4,000
1035 Longevity	6,832	7,536	7,396	7,505
1041 Tool Allowance	3,600	3,000	2,100	3,000
1060 FICA	36,265	35,937	32,576	36,532
1065 Retirement	62,681	60,616	56,070	63,841
1080 Insurance - Medical	78,000	86,250	86,250	97,413
1081 Insurance - Life	431	403	364	432
<b>Personal Services Subtotal</b>	<b>684,567</b>	<b>656,963</b>	<b>611,490</b>	<b>675,258</b>
<b>Supplies:</b>				
2001 Office Supplies	613	1,000	604	700
2003 Protective Clothing	6	100	18	100
2004 Gas and Oil	7,842	6,416	5,256	7,088
2005 Minor Tools	214	1,800	1,356	1,800
2006 Cleaning	7	-	-	-
2007 Chemical	2,574	6,500	6,500	4,565
2009 Medical	467	500	474	500
2015 Other Supplies	5,402	2,975	2,646	4,500
2030 Small Parts	1,234	2,000	1,604	2,000
2040 Vehicle Maintenance	226,141	189,000	189,714	195,000
2090 Machinery/Tools/Equipment	1,439	3,000	1,650	2,000
<b>Supplies Subtotal</b>	<b>245,939</b>	<b>213,291</b>	<b>209,822</b>	<b>218,253</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	571	600	450	600
3020 Training/Seminars	2,489	5,000	2,582	2,850
4001 Office Equipment	8,787	8,225	8,950	10,550
4002 Machinery/Tools/Equipment	4,187	5,000	3,348	5,000
4003 Radios and Base Stations	-	200	-	200
4019 Rental of Equipment	46	-	-	-
4020 Motor Pool Lease Fees	2,532	2,604	2,604	3,903
4021 VM: Outside Contracts	63,286	62,000	42,421	62,000
4060 Computer Lease Fees	4,870	10,007	10,008	10,890
4065 Computer Maintenance Fees	20,743	18,849	18,850	19,006
6001 Uniforms	3,870	5,900	2,822	3,600
7002 Natural Gas	825	3,500	1,093	1,000
7003 Telephone	949	1,500	1,500	1,500
9014 Adm Transfer to Fund 014	21,508	21,638	21,638	21,822
9050 Contingency	-	7,845	-	7,845

Continued

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

**024-7074-534**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
9055 VM Contingency	1,154	7,155	5,916	7,155
9095 Auto Inventory In Process	6,144	-	-	-
9997 Req for Special Programs	-	11,890	-	22,774
<b>Services &amp; Charges Subtotal</b>	<u>141,963</u>	<u>171,913</u>	<u>122,182</u>	<u>180,695</u>
<b>Capital Outlay</b>				
8023 Computer Equipment	-	-	-	9,140
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,140</u>
<b>Division Total</b>	<b>1,072,469</b>	<b>1,042,167</b>	<b>943,494</b>	<b>1,083,346</b>

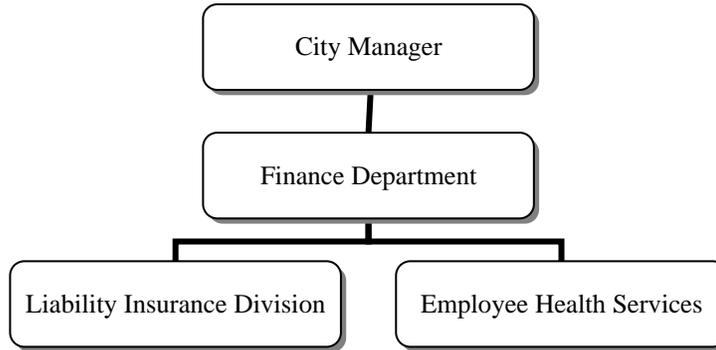
# Insurance Fund

## FY 07-08

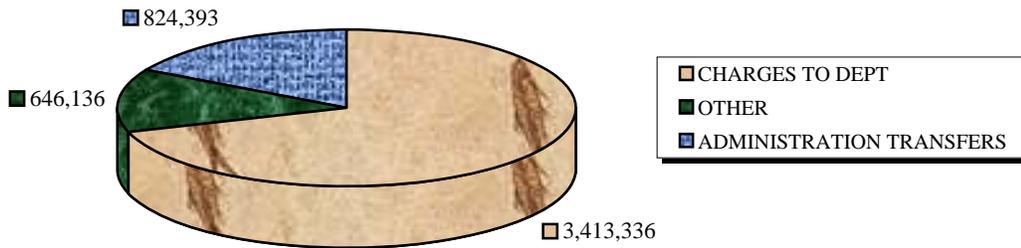
**Mission Statement:**

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

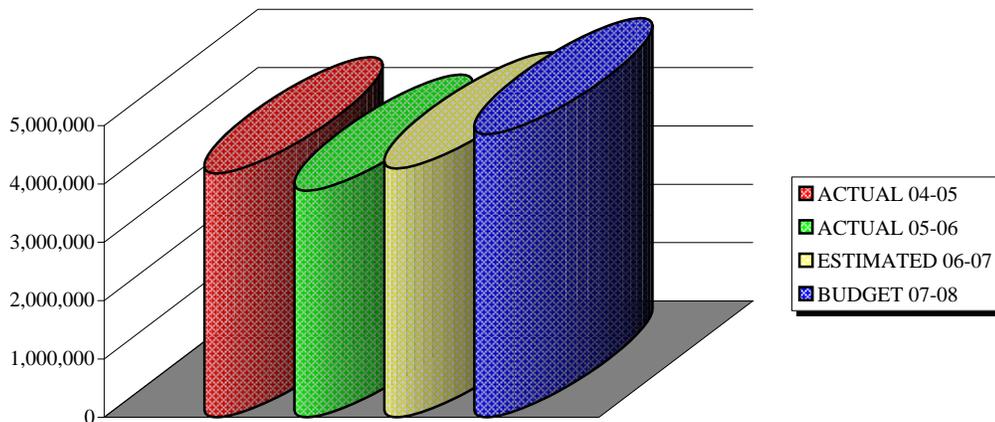
**Organizational Chart:**



**2007-08 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

	Liability Insurance	Employee Health Services	Fund Total
<b><i>Working Capital 9/30/06</i></b>	364,093	1,034,382	1,398,475
Plus Estimated 06-07 Revenues	852,830	3,796,435	4,649,265
Less Estimated 06-07 Expenses	755,791	3,508,251	4,264,042
<b><i>Equals Estimated Working Capital 9/30/07</i></b>	461,132	1,322,566	1,783,698
<b>Plus 07-08 Revenues:</b>			
Charges to Departments	-	3,413,336	3,413,336
Employee Contributions	-	490,000	490,000
Retiree Contributions	-	90,000	90,000
Administrative Transfers	824,393	-	824,393
Interest	33,068	33,068	66,136
Total Revenues	857,461	4,026,404	4,883,865
<b><i>Equals Total Resources</i></b>	1,318,593	5,348,970	6,667,563
<b>Less 06-07 Expenses:</b>			
Employee Health Services	-	4,024,675	4,024,675
Liability Insurance Division	856,405	-	856,405
Total Expenses	856,405	4,024,675	4,881,080
<b><i>Equals Estimated Working Capital 9/30/08</i></b>	462,188	1,324,295	1,786,483

<b><i>Liability Insurance Division</i></b>	Estimated 2006-07	Projected 2007-08
Revenues	852,830	857,461
Expenses	755,791	856,405
Revenues over Expenses	97,039	1,056

<b><i>Employee Health Services Division</i></b>	Estimated 2006-07	Projected 2007-08
Revenues	3,796,435	4,026,404
Expenses	3,508,251	4,024,675
Revenues over Expenses	288,184	1,729

***Employee Health Services Division***  
*Targeted working capital - 90 to 120 days*  
*Estimated working capital - 120 days*  
*Goal: \$992,386*  
*1 Day = \$11,027*

***Liability Insurance Division***  
*Targeted working capital - 90 to 120 days*  
*Estimated working capital - 218 days*  
*Goal: \$203,558*  
*1 Day = \$2,262*

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Employee Health Services					
408.04-01	Charges to Departments	2,539,214	2,976,165	2,976,165	3,413,336
408.04-02	Employee Contributions	446,593	506,007	487,629	490,000
408.04-04	Retiree Contributions	80,443	50,000	90,637	90,000
	Employee Health Services Subtotal	<u>3,066,250</u>	<u>3,532,172</u>	<u>3,554,431</u>	<u>3,993,336</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	1,177,438	764,950	888,170	687,340
480.01-02	Transfer from Utility Fund	77,530	78,001	78,001	78,664
480.01-08	Transfer from Sylvan Beach Fund	3,616	3,638	3,638	3,669
480.01-10	Transfer from Airport Fund	843	848	848	855
480.01-16	Transfer from LPAWA Fund	2,120	2,133	2,133	2,151
480.01-23	Transfer from Computer Fund	689	693	693	699
480.01-24	Transfer from Vehicle Maintenance Fund	21,508	21,638	21,638	21,822
480.01-28	Transfer from Golf Course Fund	28,773	28,947	28,947	29,193
	Administrative Transfers Subtotal	<u>1,312,517</u>	<u>900,848</u>	<u>1,024,068</u>	<u>824,393</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	34,532	-	-	-
	Miscellaneous Revenue Subtotal	<u>34,532</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	45,709	45,000	70,766	66,136
	Interest Subtotal	<u>45,709</u>	<u>45,000</u>	<u>70,766</u>	<u>66,136</u>
	Total Insurance Fund	4,459,008	4,478,020	4,649,265	4,883,865

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

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
Fire Prevention	18,000	20,700	20,700	23,379
Fire Suppression	84,000	96,600	96,600	109,102
Emergency Medical Services	114,000	137,100	137,100	155,860
Police Administration	36,000	41,400	41,400	46,758
Police Patrol	390,000	460,500	460,500	529,924
Criminal Investigation	114,000	124,200	124,200	148,067
Support Services	66,000	75,900	75,900	85,723
Administration	30,000	34,500	34,500	38,965
Emergency Management	6,000	12,900	12,900	15,586
Human Resources	18,000	17,250	17,250	19,483
Municipal Court	36,000	41,400	41,400	46,758
Purchasing	18,000	20,700	20,700	23,379
City Secretary	24,000	27,600	27,600	31,172
Legal	6,000	6,900	6,900	7,793
Accounting	72,000	67,350	67,350	74,034
Tax	24,000	27,600	27,600	31,172
General Fund Non-Departmental	240,000	315,900	315,900	397,443
Public Works Administration	24,000	27,600	27,600	31,172
Streets	168,000	193,200	193,200	218,204
Residential Solidwaste	132,000	154,350	154,350	175,343
Parks Maintenance	144,000	172,500	172,500	194,825
Recreation	48,000	48,300	48,300	54,551
Special Services	42,000	48,300	48,300	54,551
Parks Administration	30,000	36,570	36,570	41,303
Planning & Engineering	54,000	69,000	69,000	77,930
GIS Division	12,000	13,800	13,800	15,586
Inspections	54,000	74,100	74,100	85,723
Water Production	24,000	29,325	29,325	33,120
Water Distribution	72,000	81,075	81,075	91,568
Wastewater Collection	66,000	74,175	74,175	83,775
Wastewater Treatment	54,000	63,825	63,825	72,085
Utility Billing	72,000	69,000	69,000	66,241
Utility Fund Non-Departmental	24,000	47,850	47,850	54,551
Sylvan Beach Pavilion	24,000	25,530	25,530	28,834
Liability Insurance Division	6,000	8,625	8,625	9,741
Employee Health Services	1,538	1,725	1,725	1,948
Management Info Systems	24,000	27,600	27,600	31,172
Vehicle Maintenance	78,000	86,250	86,250	97,413
Golf Course Maintenance	54,000	50,100	50,100	62,344
Golf Course Clubhouse	24,000	27,600	27,600	31,172
Grant Fund	5,676	4,365	4,365	-
Hotel/Motel Fund	6,000	6,900	6,900	7,793
La Porte Development Corporation	-	6,000	6,000	7,793
<b>TOTAL</b>	<b>2,539,214</b>	<b>2,976,165</b>	<b>2,976,165</b>	<b>3,413,336</b>

**Administration Department**  
**FY 07-08**

**Liability Insurance Division**

*Goals:*

- Improve City employees safety performance

*Objectives:*

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

*Performance Indicators:*

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Safety meetings held annually		60	60
% employee attendance at safety meetings		56%	75%
Employees participating in safety meetings		248	332
Safety Committee meetings held		12	12
Hours spent conducting safety meetings		12	12

**Insurance Fund  
FY 07-08**

**Liability Insurance Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	387,093	447,959	390,185	435,312	-2.82%
<i>Supplies</i>	-	5,100	5,100	5,000	-1.96%
Services & Charges	393,522	373,736	360,506	416,093	11.33%
<b>Division Total</b>	<u>780,616</u>	<u>826,795</u>	<u>755,791</u>	<u>856,405</u>	3.58%

*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.

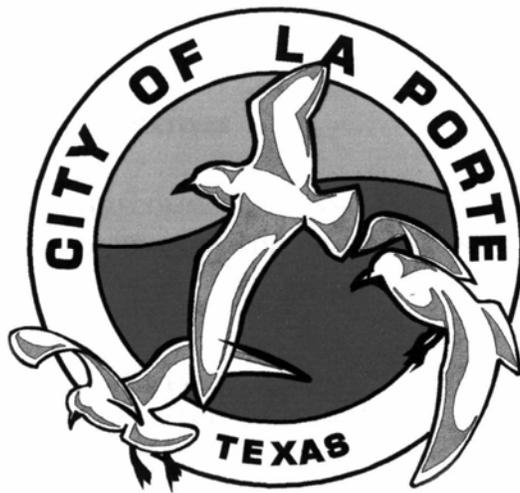
*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Human Resources Manager	0.25	0.25	0.25
Safety/Loss Prevention Coordinator	1.00	1.00	1.00
<b>Total</b>	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>

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

**014-6142-515**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	61,641	62,758	65,274	66,102
1035 Longevity	100	148	163	223
1060 FICA	4,702	4,780	4,985	5,036
1065 Retirement	7,967	8,034	8,526	9,102
1070 Workers Compensation	306,574	363,506	302,504	345,000
1080 Insurance - Medical	6,000	8,625	8,625	9,741
1081 Insurance - Life	109	108	108	108
<b>Personal Services Subtotal</b>	<b>387,093</b>	<b>447,959</b>	<b>390,185</b>	<b>435,312</b>
<b>Supplies</b>				
2050 Safety	-	5,100	5,100	5,000
<b>Supplies Subtotal</b>	<b>-</b>	<b>5,100</b>	<b>5,100</b>	<b>5,000</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	200	200	400
3020 Training/Seminars	-	1,500	1,500	1,500
3022 Employee Training	15,000	21,000	10,000	10,000
6007 Insurance	303,546	310,306	310,306	362,865
6022 Citizen Claims	-	30,000	30,000	25,000
6072 Safety Recognition Program	-	7,000	7,000	14,000
9997 Special Programs	23,976	2,230	-	2,328
9028 Admin Trans to Fund 028	51,000	-	-	-
9050 Contingency	-	1,500	1,500	-
<b>Services &amp; Charges Subtotal</b>	<b>393,522</b>	<b>373,736</b>	<b>360,506</b>	<b>416,093</b>
<b>Division Total</b>	<b>780,616</b>	<b>826,795</b>	<b>755,791</b>	<b>856,405</b>



**Administration Department  
FY 07-08**

**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 2005-06	Estimated 2006-07	Proposed 2007-08
Presentation meetings about ICMA & TMRS		2	2
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		39.2%	41.1%

**Insurance Fund  
FY 07-08**

**Employee Health Services Division**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	21,164	20,156	20,759	21,104	4.70%
<i>Services &amp; Charges</i>	3,078,548	3,617,140	3,487,492	4,003,571	10.68%
<b>Division Total</b>	<b>3,099,712</b>	<b>3,637,296</b>	<b>3,508,251</b>	<b>4,024,675</b>	<b>10.65%</b>

*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.

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Human Resources Manager	0.25	0.25	0.25
<b>Total</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>

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

**014-6144-515**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	16,234	15,259	15,714	15,714
1035 Longevity	-	-	15	27
1060 FICA	1,242	1,168	1,203	1,202
1065 Retirement	2,098	1,954	2,052	2,163
1080 Insurance - Medical	1,538	1,725	1,725	1,948
1081 Insurance - Life	51	50	50	50
<b>Personal Services Subtotal</b>	<b>21,164</b>	<b>20,156</b>	<b>20,759</b>	<b>21,104</b>
<b>Services &amp; Charges:</b>				
5004 Consulting	-	20,000	-	-
5011 Claims Administration	136,222	135,000	137,290	138,000
6011 Claims Paid	2,745,219	3,093,600	3,093,600	3,480,000
6012 Re-insurance Premiums	188,684	298,000	256,602	315,000
6018 Claims Paid - Direct	4,917	-	-	-
9997 Special Programs	3,506	70,540	-	70,571
<b>Services &amp; Charges Subtotal</b>	<b>3,078,548</b>	<b>3,617,140</b>	<b>3,487,492</b>	<b>4,003,571</b>
<b>Division Total</b>	<b>3,099,712</b>	<b>3,637,296</b>	<b>3,508,251</b>	<b>4,024,675</b>



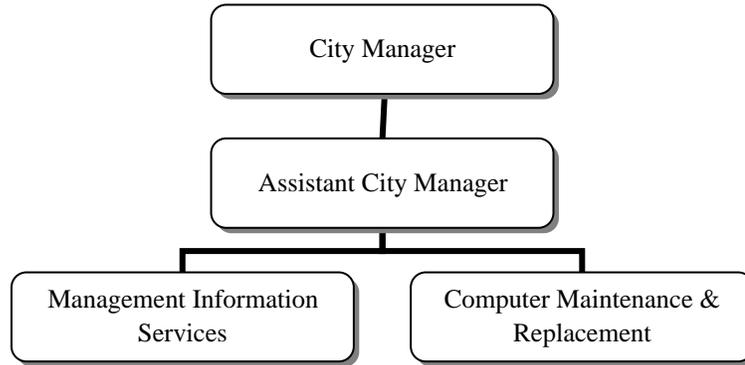
# Technology Fund

## FY 07-08

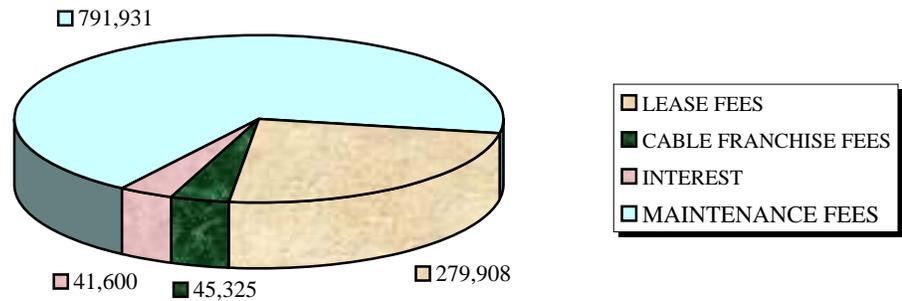
**Mission Statement:**

To account for revenue and cost of providing computers of all types to City Departments and to provide for maintenance, repair, and replacement for these computers.

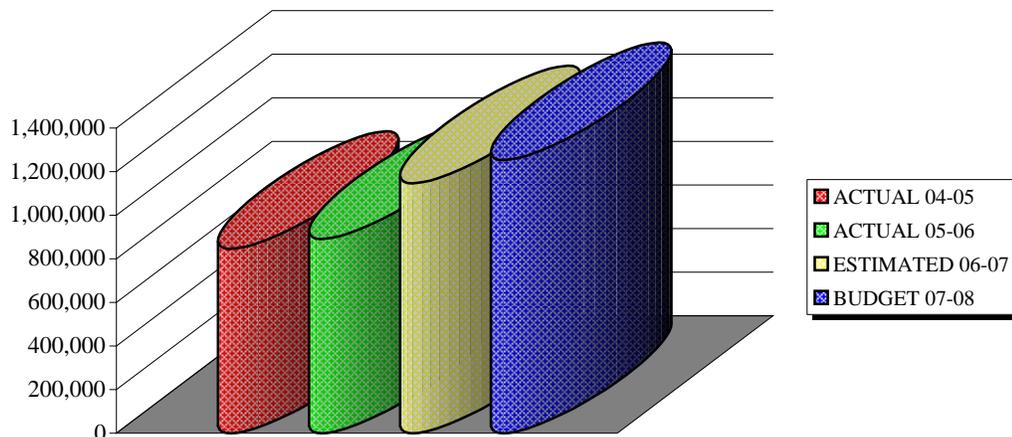
**Organizational Chart:**



**2007-08 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b>Working Capital 9/30/06</b>	811,389
Plus Estimated 06-07 Revenues	1,070,800
Less Estimated 06-07 Expenses	1,240,175
<b>Equals Estimated Working Capital 9/30/07</b>	642,014
<b>Plus 07-08 Revenues:</b>	
Cable Franchise Fees	45,325
Lease Fees	279,908
Maintenance Fees	791,931
Interest	41,600
Total Revenues	1,158,764
<b>Equals Total Resources</b>	1,800,778
<b>Less 07-08 Expenses:</b>	
MIS/Computer Maintenance	888,881
Communications	45,325
Administration	6,500
City Hall	35,232
Police Department	4,332
Networks and Printers	127,580
Microcomputers	103,215
Total Expenses	1,211,065
<b>Equals Estimated Working Capital 9/30/08</b>	589,713

	Estimated 2006-07	Projected 2007-08
Revenues	1,070,800	1,158,764
Expenses	1,240,175	1,211,065
Revenues over Expenses	(169,375) *	(52,301) **

\*\$93,091 of expenditures are one time costs for telephone equipment for new system.

\*\*\$35,380 one time cost for paperless agenda.

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Franchise Fees:					
402.04-00	Franchise/Cable TV	53,000	54,325	54,325	45,325
	Franchise Fees Subtotal	<u>53,000</u>	<u>54,325</u>	<u>54,325</u>	<u>45,325</u>
Charges for Services:					
408.01-29	Lease Fees	203,472	209,665	209,665	279,908
408.01-30	Maintenance Fees	711,700	755,959	755,159	791,931
	Charges for Services Subtotal	<u>915,172</u>	<u>965,624</u>	<u>964,824</u>	<u>1,071,839</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	-	-	7,751	-
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>7,751</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	35,444	31,750	43,900	41,600
	Interest Subtotal	<u>35,444</u>	<u>31,750</u>	<u>43,900</u>	<u>41,600</u>
Total Computer Fund Revenues		1,003,616	1,051,699	1,070,800	1,158,764

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

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
Fire Prevention	2,271	1,560	1,560	2,310
Fire Suppression	6,712	4,600	4,600	7,700
Emergency Medical Services	3,356	2,820	2,820	4,576
Police Administration	6,760	5,117	5,117	4,620
Police Patrol	18,441	21,854	21,854	34,892
Criminal Investigation	14,110	12,989	12,989	12,320
Support Services	5,398	4,286	4,286	10,010
Administration	5,979	3,923	3,923	6,930
Emergency Management	1,371	2,200	2,200	4,620
Human Resources	4,739	2,500	2,500	4,620
Municipal Court	8,448	6,971	6,971	8,470
Purchasing	3,028	2,600	2,600	3,850
City Secretary	5,484	19,890	19,890	21,353
Legal	757	520	520	363
City Council	1,842	420	420	770
Accounting	9,764	7,800	7,800	11,550
Tax	3,785	2,920	2,920	3,080
Public Works Administration	3,785	2,600	2,600	4,620
Streets	2,271	1,560	1,560	2,310
Residential Solidwaste	1,514	1,040	1,040	1,540
Parks Maintenance	2,128	1,460	1,460	2,310
Recreation	3,499	2,500	2,500	3,850
Special Services	3,356	1,880	1,880	3,850
Parks Administration	4,542	3,120	3,120	3,080
Planning & Engineering	18,930	18,277	18,277	14,357
GIS Division	1,371	13,477	13,477	8,967
Inspections	6,527	4,680	4,680	7,700
Water Distribution	1,985	1,360	1,360	2,310
Wastewater Collection	1,371	940	940	1,540
Wastewater Treatment	1,371	940	940	2,310
Utility Billing	16,340	9,634	9,634	12,004
Sylvan Beach Pavilion	757	520	520	770
La Porte Area Water Authority	1,985	1,780	1,780	3,080
Management Info Systems	23,111	29,360	29,360	48,943
Vehicle Maintenance	4,870	10,007	10,007	10,890
Golf Course Club House	757	520	520	770
Downtown Revitalization	757	1,040	1,040	1,903
Economic Development	-	-	-	770
<b>TOTAL</b>	<b>203,472</b>	<b>209,665</b>	<b>209,665</b>	<b>279,908</b>

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

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
Fire Prevention	9,825	8,928	8,928	10,559
Fire Suppression	26,201	23,809	23,809	25,342
Emergency Medical Services	13,100	14,880	14,880	15,839
Police Administration	32,751	27,777	27,777	26,398
Police Patrol	81,878	105,156	105,156	162,610
Criminal Investigation	65,502	66,467	66,467	61,243
Support Services	21,834	22,817	22,817	46,460
Administration	22,926	20,833	20,833	25,342
Emergency Management	5,459	10,912	10,912	13,727
Human Resources	18,559	13,889	13,889	16,895
Municipal Court	37,118	39,682	39,682	46,460
Purchasing	13,100	14,881	14,881	15,839
City Secretary	21,834	20,833	20,833	19,006
Legal	3,275	2,976	2,976	1,056
City Council	6,550	1,997	1,997	2,112
Accounting	39,301	44,642	44,642	47,516
Tax	16,376	15,873	15,873	12,671
Public Works Administration	16,376	14,881	14,881	19,006
Streets	9,825	8,928	8,928	9,503
Residential Solidwaste	6,550	5,952	5,952	6,335
Parks Maintenance	8,734	7,936	7,936	8,447
Recreation	14,192	13,925	13,925	14,783
Special Services	13,100	9,920	9,920	12,671
Parks Administration	19,651	17,857	17,857	12,671
Planning & Engineering	39,301	32,737	32,737	30,621
GIS Division	5,459	8,928	8,928	11,615
Inspections	27,293	26,785	26,785	31,677
Water Production	1,000	-	-	-
Water Distribution	7,642	6,944	6,944	7,391
Wastewater Collection	5,459	4,960	4,960	5,280
Wastewater Treatment	5,459	4,960	4,960	7,391
Utility Billing	25,109	20,833	20,833	22,174
Sylvan Beach Pavilion	3,275	2,976	2,976	3,168
La Porte Area Water Authority	7,642	8,928	8,928	9,503
Management Info Systems	32,751	74,403	74,403	-
Golf Course Club House	3,275	2,976	2,976	3,168
Vehicle Maintenance	20,743	18,849	18,849	19,006
Hotel/Motel	3,275	5,929	5,929	5,280
Economic Development	-	-	-	3,168
<b>TOTAL</b>	<b>711,700</b>	<b>755,959</b>	<b>755,959</b>	<b>791,931</b>



**Technology Fund  
FY 07-08**

**Management Information Services Division**

**Goals:**

- Improve performance of the network servers and system response time
- Improve remote user access to network resources
- Give City Outlook users the ability to access their Outlook information from anywhere in the world be using an Internet browser
- Improve the quality of programming on the City's Government Access Channel
- Provide the City with a Website that has a professional appearance and more interactive features

**Objectives:**

- Install new servers and operating system to increase the efficiency of the network and increase the productivity of the user
- Replace dial-up access with broadband connections and virtual private network to provide remote users with nearly the same capability as users on the local area networks
- Install Microsoft Outlook® Web Access on the Proxy server
- Install equipment that will allow scheduled programming of video sources on Channel 16
- Have the City's Internet site revamped by a professional Website designer and graphic artist

**Performance Indicators:**

	Actual 2005-06	Estimated 2006-07	Proposed 2007-08
Software Application Support	1,602	2000 <sup>1</sup>	2,500
Hardware Component Support	524	550	500 <sup>2</sup>
Document Imaging	592	600	700
Channel 16 Support	240	450	700
Website Support	360	400	500

<sup>1</sup> The installation of Exchange, FaxMaker, additional network, security, and As/400 applications has increased the software administration and support.

<sup>2</sup> The upgrade schedule of the City's computers has reduced the demand for PC hardware component support.

**Technology Fund**  
**FY 07-08**

**MIS/Computer Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	268,463	319,523	290,817	309,715	-3.07%
<i>Supplies</i>	10,439	28,694	151,365	30,722	7.07%
<i>Services &amp; Charges</i>	493,994	671,047	547,752	593,769	-11.52%
<b>Division Total</b>	<u>772,896</u>	<u>1,019,264</u>	<u>989,934</u>	<u>934,206</u>	-8.35%

*Scope of Services Summary*

The Management Information Services 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 IBM AS/400 or the decentralized personal computers that are active in a number of divisions. The MIS Division is also responsible for providing document imaging facilities for the City.

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
M.I.S. Manager	1	1	1
Computer System Administrator	1	1	1
Computer Support Specialist I	1	1	1
Assistant Computer Support Specialist I	-	1	1
Multimedia Technician	1	1	1
<b>Total</b>	<u>4</u>	<u>5</u>	<u>5</u>

**City of La Porte, Texas  
MIS/Computer Maintenance  
Detail of Expenditures**

**023-6066-519**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	199,166	238,620	212,238	222,849
1020 Overtime	2,219	6,500	3,124	6,500
1035 Longevity	1,636	1,828	1,828	2,020
1060 FICA	15,172	16,257	16,239	16,094
1065 Retirement	26,027	27,579	28,392	29,589
1067 Pars - Retirement	-	-	108	203
1080 Insurance - Medical	24,000	27,600	27,600	31,172
1081 Insurance - Life	243	139	288	288
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>268,463</b>	<b>319,523</b>	<b>290,817</b>	<b>309,715</b>
<b>Supplies:</b>				
2001 Office Supplies	479	900	500	900
2002 Postage	1,086	1,000	300	1,000
2004 Gas and Oil	224	194	194	222
2005 Minor Tools	-	100	75	100
2015 Other Supplies	1,515	6,000	5,800	6,000
2091 Office Furniture/Equipment	597	500	250	500
2093 Computer Equipment	6,538	20,000	144,246	22,000
<b>Supplies Subtotal</b>	<b>10,439</b>	<b>28,694</b>	<b>151,365</b>	<b>30,722</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,185	1,235	1,235	1,505
3020 Training/Seminars	11,286	11,372	6,600	12,730
4001 Office Equipment	-	-	-	744
4030 VM: Fleet Maintenance	720	925	925	1,004
4050 Computer - Hardware	32,017	51,497	51,497	24,997
4055 Computer - Software	160,911	189,150	189,150	209,408
4060 Computer Lease Fees	23,111	29,360	29,360	48,943
4065 Computer Maintenance Fees	32,751	74,403	-	-
5004 Consulting	1,016	11,800	12,100	5,000
5007 Other Professional Services	4,341	3,600	3,000	39,380
6002 Printing/Reproduction	263	400	200	250
7001 Electrical	-	2,000	2,000	1,737
7003 Telephone	225,704	242,520	210,992	242,520
9014 Adm Transfer to Fund 014	689	693	693	699
9997 Request for Special Programs	-	52,092	40,000	4,852
<b>Services &amp; Charges Subtotal</b>	<b>493,994</b>	<b>671,047</b>	<b>547,752</b>	<b>593,769</b>
<b>Division Total</b>	<b>772,896</b>	<b>1,019,264</b>	<b>989,934</b>	<b>934,206</b>



**Technology Fund**  
**FY 07-08**

**Computer Replacement Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
Supplies	75,682	161,602	161,602	39,215	-75.73%
Services & Charges	25,287	41,173	34,778	168,064	308.19%
Capital Outlay	17,649	79,661	60,979	69,580	-12.65%
<b>Division Total</b>	<b>118,619</b>	<b>282,436</b>	<b>257,359</b>	<b>276,859</b>	<b>-1.97%</b>

*Scope of Services Summary*

The Computer Maintenance and Replacement Fund is responsible for the preventive maintenance and repair of the City's computer system. Maintenance and 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  
Computer Replacements  
Detail of Expenditures**

**023-0000-580**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Supplies:</b>				
2093 Computer Equipment	64,582	143,602	143,602	21,215
3022 Employee Training	11,100	18,000	18,000	18,000
<b>Supplies Subtotal</b>	<u>75,682</u>	<u>161,602</u>	<u>161,602</u>	<u>39,215</u>
<b>Services &amp; Charges:</b>				
4050 Computer Hardware	-	2,500	2,500	154,064
4055 Computer Software	19,188	36,173	30,173	10,000
5007 Other Professional Services	6,099	2,500	2,105	4,000
<b>Services &amp; Charges Subtotal</b>	<u>25,287</u>	<u>41,173</u>	<u>34,778</u>	<u>168,064</u>
<b>Capital Outlay:</b>				
8023 Computer Equipment	17,649	79,661	60,979	69,580
<b>Capital Outlay Subtotal</b>	<u>17,649</u>	<u>79,661</u>	<u>60,979</u>	<u>69,580</u>
<b>Division Total</b>	<b>118,619</b>	<b>282,436</b>	<b>257,359</b>	<b>276,859</b>

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

<hr/>	
<b><i>Beginning Fund Balance 9/30/06</i></b>	1,055,454
Plus Estimated 06-07 Revenues	
Transfer from General Fund	1,183,000
Donations	30,000
Interest Income	70,600
Total Revenues	1,283,600
Less Estimated 06-07 Expenditures and Commitments	
Project Costs	1,438,189
Total Expenditures and Commitments	1,438,189
<b><i>Estimated Fund Balance 9/30/07</i></b>	900,865
<b>Plus 07-08 Revenues:</b>	
Interest Income	66,900
Total Revenues	66,900
<b><i>Equals Total Resources</i></b>	967,765
<b>Less 07-08 Expenditures:</b>	
Project Costs	905,000
Contingency	50,000
Total Expenditures	955,000
<b><i>Ending Fund Balance 9/30/08</i></b>	12,765
<hr/>	

	Estimated 2006-07	Projected 2007-08
Revenues	1,283,600	66,900
Expenditures & Commitments	1,438,189	955,000
Revenues over Expenditures	(154,589)	(888,100)

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.

## GENERAL CAPITAL IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
GEN675 Joint Ventures (A)	\$ 25,000
GEN709 Sidewalk Replacement (A)	50,000
GEN799 Whelen Tower Replacement (A)	40,000
GEN859 Northside Plan (Grant Match)	100,000
GEN872 Concrete Street Restoration (A)	30,000
GEN876 Pond to Park - Phase III	140,000
GEN889 Parks to Standard Program (A)	35,000
GEN927 City Wheelchair Ramp and Infill Sidewalk Construction	50,000
GEN945 Street/Drainage Participation	100,000
GEN946 Update GIS Implementation Plan	25,000
GEN947 Brookglen Pool Repairs	70,000
GEN948 Texas Avenue Beautification Plan (Design Only)	30,000
GEN949 Public Works Rehabilitation - Phase I Roof	110,000
GEN950 F101 Master Plan Update/Design @ Pipeline Corridor	50,000
GEN941 908/912 W. Main	50,000
Contingency	<u>50,000</u>
<b>TOTAL GENERAL CAPITAL IMPROVEMENT PROJECTS</b>	<b>\$ 955,000</b>

## DESCRIPTION OF PROJECTS

### **Joint Ventures (A) - Sporting Association / Civic Organization**

Project Number: 015-9892-675  
Fiscal Year 07-08 Funding: \$ 25,000

These funds will be earmarked for joint ventures with recognized youth sports programs and other organizations that wish to contribute toward improvements of City owned facilities. These funds will be combined with contributions from other groups or associations made to the City of La Porte sports facilities, parks, and beautification projects on City-owned properties

Annual Operating Impact:

None.

### **Sidewalk Replacement Program (A)**

Project Number: 015-9892-709  
Fiscal Year 07-08 Funding: \$ 50,000

These funds will be used to repair sidewalks located in various parts of the City. This is the twelfth year of a program designed to replace badly deteriorated sidewalks. The sidewalks to be improved will be selected using guidelines previously reviewed and approved by Council.

Annual Operating Impact:

None.

### **Whelen Tower Replacement (A)**

Project Number: 015-9892-799  
Fiscal Year 07-08 Funding: \$ 40,000

This project is an ongoing item to replace one original siren each year. The new upgrades are omni-directional and therefore do not have to rotate for everyone in their range to hear. One of the most frequent items to repair to the original units is the rotator unit. The Company is discontinuing parts for this unit, as it is no longer sold. We intend to replace one annually.

Annual Operating Impact:

None.

### **Northside Plan (Grant Match)**

Project Number: 015-9892-859  
Fiscal Year 07-08 Funding: \$ 100,000

The City's 2020 Comprehensive Plan and the 1999 Northside Neighborhood Plan goals charge the City to do the following:

- Consider to revitalize and rehabilitate existing housing where needed.
- Encourage the rehabilitation or replacement of substandard housing.
- Stabilize and improved the quality of neighborhoods and other area in decline by attracting renewed private investment activity.
- Develop a visionary, community-based system to direct actions toward building a strong economic base for new businesses and jobs together with affordable housing initiatives.

To comply with these objectives, revitalization and development of this area will involve 3 phases: Phase I involves new housing construction (companion HOME Grant submitted); Phase II provides the installation of infrastructure; and Phase III creates a linear pedestrian connectivity using the unimproved North E Street right-of-way. As a part of Phase II, the City proposes to extend North 7th Street from West Madison to the unimproved North E Street. City regulations require that property can only be developed if the proper infrastructure is available, e.g. water, sewer drainage and streets. These portions of N. 7th Street and N. E Street are unpaved. The City believes that paving N. 7th Street will serve as a catalyst for housing development and the pedestrian trail on E Street will connect and buffer the community.

Annual Operating Impact:

None.

**Concrete Street Restoration (A)**

Project Number: 015-9892-872  
Fiscal Year 07-08 Funding: \$ 30,000

The Concrete Restoration Project is designed to rehabilitate existing concrete streets that have experienced settlement and joint displacement. The process involves pumping material beneath sunken slabs, raising them to the original profile and elevation. This process will also be used to level sunken curb lines to reestablish drainage flow. This process now has several vendors, using similar techniques. It is anticipated that the Project will be an ongoing program.

Annual Operating Impact:

None.

**Pond to Park - Phase III**

Project Number: 015-9892-876  
Fiscal Year 07-08 Funding: \$ 140,000

Phase I development of the “Pond to Park” project on property obtained from the East Fairmont Park Homeowner’s Association has been completed, and Phase II is currently ready for construction. We are requesting funding for the final project construction phase. Phase III includes lighting, jogging trail, pavestone pavers, and other park amenities. The Fairmont Park East Homeowner’s Association is contributing a total of \$75,000 toward all three phases of the project. Their remaining share for Phase III will be \$20,000.

Annual Operating Impact:

The project will have an impact on the City’s operating and maintenance costs, as indicated. The completed new park will provide additional recreation opportunities for La Porte citizens.

**Parks to Standard Program (A)**

Project Number: 015-9892-889  
Fiscal Year 07-08 Funding: \$ 35,000

In 1998 the City of La Porte adopted a program of park playground equipment and park service equipment replacement. This program will continue for the upcoming fiscal year, replacing the playground and park service equipment at Pfeiffer Park that was installed approximately 20 years ago. This project will be completed by Force Account and should not require any engineering or design services.

Annual Operating Impact:

The project will not have an impact on the City's operating costs, but will provide a safer environment for recreational activities at Pfeiffer Park.

**City Wheelchair Ramp and Infill Sidewalk Construction**

Project Number: 015-9892-927  
Fiscal Year 07-08 Funding: \$ 50,000

The installation of new wheelchair ramps on an as needed basis. To in-fill areas with new sidewalk to interconnect connect existing sidewalks, also to connect schools and public facilities with neighborhoods.

Annual Operating Impact:

None.

**Street/Drainage Participation**

Project Number: 015-9892-945  
Fiscal Year 07-08 Funding: \$ 100,000

This is a new initiative to support new small business development. Currently, a short perimeter road may be required for a development. The developer/owner pays for the entire road. In the future, a different property owner may access his property through this road without any expenditure or reimbursement. This would operate similarly to the funds set aside for water/sewer participation. To implement would first take some policy guidelines and ordinance amendment.

Annual Operating Impact:

None.

**Update GIS Implementation Plan**

Project Number: 015-9892-946  
Fiscal Year 07-08 Funding: \$ 25,000

Work with consultant to review & update the City's GIS Implementation Plan of 2002 in order to ascertain the program's successes and deficiencies and to appropriate its resources to more effectively serve the current and future needs of the City.

Annual Operating Impact:

None identified at this time.

**Brookglen Pool Repairs**

Project Number: 015-9892-947  
Fiscal Year 07-08 Funding: \$ 70,000

The plaster on the pool bottom and sides of both the main pool and the small wading pool has broken and cracked areas that need repair. The sharp edges are damaging the feet of swimmers that use this pool.

The repairs will allow a safer swim experience for the children and adults that use this municipal pool.

Annual Operating Impact:

Maintenance costs on the pool will decrease as will the liability posed by the sharp edges.

**Texas Avenue Beautification Plan (Design Only)**

Project Number: 015-9892-948  
Fiscal Year 07-08 Funding: \$ 30,000

Texas Avenue fronts the La Porte High School football stadium. The La Porte Independent School District is considering some improvements to the stadium. Should the school district undertake improvements on the stadium, this project would provide improvements to Texas Avenue to improve circulation, pedestrian movement and screening for the back of the strip center and dumpsters. The project would include street and landscape improvements.

Annual Operating Impact:

Unknown at the current time. The study/design phase will identify future costs associated with the project.

**Public Works Rehabilitation - Phase I Roof**

Project Number: 015-9892-949  
Fiscal Year 07-08 Funding: \$ 110,000

The existing Public Works facility is in excess of 25 years old. The building, a steel frame with metal sheathing, has deteriorated over the years. The roof leaks, walls have rusted through and the insulation is ruined in many areas.

Phase I of the Project is to remove the existing metal roof and associated trim and install a new metal roof with 3 inch insulation. Phase II of the Project is to remove and replace existing wall panels and insulation.

Annual Operating Impact:

Maintenance and repair costs associated with the roof will decrease.

**F101 Master Plan Update/Design @ Pipeline Corridor**

Project Number: 015-9892-950  
Fiscal Year 07-08 Funding: \$ 50,000

This project will initiate a study to further improvements to the F101 drainage system. The specific target of this phase of the project will be crossing the pipeline corridor along the F101 channel which has a major negative impact to any improvements that may be envisioned. The goal is to reduce the cost associated with the construction of improvements and to avoid any major relocation of pipelines within the easement.

Annual Operating Impact:

None.

**908/912 W. Main**

Project Number: 015-9892-941  
Fiscal Year 07-08 Funding: \$ 50,000

Additional funds to continue repairs of these two buildings, which include the parking lot, landscaping, drainage, roofing and other needed repairs.

Annual Operating Impact:

None.

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

<b><i>Beginning Fund Balance 9/30/06</i></b> *		2,723,185
Plus Estimated 06-07 Revenues		595,284
Less Estimated 06-07 Expenditures and Commitments		1,743,767
<b><i>Estimated Fund Balance 9/30/07</i></b>		1,574,702
<b>Plus 07-08 Revenues:</b>		
Transfer from Utility Fund	400,000	
Water Front Foot Fees	70,000	
Sewer Front Fees	80,000	
Interest Income	50,000	
Total Revenues		600,000
<b><i>Equals Total Resources</i></b>		2,174,702
<b>Less 07-08 Expenditures:</b>		
Project Costs	880,000	
Contingency	55,000	
Total Expenses		935,000
<b><i>Ending Fund Balance 9/30/08</i></b>		1,239,702

	Estimated 2006-07	Projected 2007-08
Revenues	595,284	600,000
Expenditures & Commitments	1,743,767	935,000
Revenues over Expenditures	(1,148,483)	(335,000)

\* Amount shown on cash basis. \$2,625,000 bond proceeds for Automated Meter Reading Project not included in the audit; however, it is included above.

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.

## UTILITY CAPITAL IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
UTL725 Utility Oversizing/Participation (A)	25,000
UTL880 Utility Equipment Replacement (A)	40,000
UTL898 In-house Waterline Replacement (A)	30,000
UTL908 Rehabilitate Water Well	50,000
UTL933 Sens Road Utility Relocations - Phase I Design	100,000
UTL934 Spenwick Water System/Upgrade (Phase II)	350,000
UTL951 SH146 Water Line Extension	85,000
UTL952 Lift Station #38 Rehabilitation	200,000
Contingency	55,000
<b>TOTAL UTILITY CAPITAL IMPROVEMENT PROJECTS</b>	<b>\$ 935,000</b>

### Utility Oversizing/Participation (A)

Project Number: 003-9890-725  
 Fiscal Year 07-08 Funding: \$ 25,000

Often the City experiences growth in locations that are not served by utilities. Gaps between new development and unserved areas create potential areas for City participation. City participation will stimulate development in these areas.

Annual Operating Impact:

There will be a slight increase in maintenance costs once these utilities are put in place, although the amount will not be known until the specific projects are identified.

### Utility Equipment Replacement (A)

Project Number: 003-9890-880  
 Fiscal Year 07-08 Funding: \$ 40,000

Ongoing improvements to various utility facilities are as follows:

- Integrate CL2 gas detectors into SCADA System at water plants
- Replace chlorinator and scale at Water Plant # 9
- Replace fence at Fairmont Elevated Water Storage Tank
- Replace 4 submersible grinder pumps at WWTP

Annual Operating Impact:

No significant impact on operations. Once these improvements are made, there will be a slight decrease in maintenance costs.

**In-house Waterline Replacement**

Project Number: 003-9890-898  
Fiscal Year 07-08 Funding: \$ 30,000

Numerous waterlines within the city, primarily serving residential services, are in need of replacement. These lines are typically old, undersized and of steel pipe construction. The lines to be replaced will be determined.

Annual Operating Impact:

No significant impact on operations. Once these improvements are made, there will be a slight decrease in maintenance costs.

**Rehabilitate Water Well**

Project Number: 003-9890-908  
Fiscal Year 07-08 Funding: \$ 50,000

Moderate vibration in Water Well # 4 has been noted over the past several months. This shaft and pump (approximately 800' deep) will be pulled, inspected and all worn parts replaced. Additionally, the casing will be televised to the bottom of the well to detect any problems with the well shaft and screens.

Annual Operating Impact:

Maintenance costs will decrease.

**Sens Road Utility Relocation - Phase I Design**

Project Number: 003-9890-933  
Fiscal Year 07-08 Funding: \$ 100,000

The upcoming widening of Sens Road from Spencer Highway to North P Street will require the relocation of existing water distribution and wastewater collection lines. Preliminary Engineering has been completed. With the completion of the Bay Area Blvd. Trunk Sewer in FY 2004-05, the potential to eliminate lift stations in the eastern portion of Northwest La Porte will be incorporated in the relocation effort.

Phase I of the Project will complete final design of the Project. Phase II, scheduled for FY 2007-08 will fund the actual construction. The Project is necessary to relocate existing utilities to allow the Sens Road widening to occur.

Annual Operating Impact:

Unknown at the current time. The study/design phase will identify future costs associated with the project.

**Spenwick Water System/Upgrade (Phase II)**

Project Number: 003-9890-934  
Fiscal Year 07-08 Funding: \$ 350,000

The water system serving the Spenwick area is two separate systems. Originally, Spenwick was served by small lines in the rear yards. The County constructed new, larger lines in the 80's, to improve pressures and fire protection, but the service connections were never changed to the new lines. Additionally, not all street were served by the new lines.

The original system is in poor shape, with numerous repairs performed on a regular basis. Additionally, because the services are on the old system, the residents experience substandard water quality and pressures. This Project will reroute all service connections to the new, larger waterline in front of the residences. Once complete, the original water system will be abandoned.

Phase I will install new waterlines on all streets, including Bayer, Hillsdale, Montgomery, Catlett, Belfast and Creel Court. Phase II will reroute the services to the front of the residences.

Annual Operating Impact:

Since the old system required numerous repairs, maintenance costs will decrease.

**SH146 Water Line Extension**

Project Number: 003-9890-951  
Fiscal Year 07-08 Funding: \$ 85,000

The extension of the water lines on east and west side of SH 146 is necessary to complete the loop of this portion of the water system, as well as provide adequate pressure and volume for the new development. The lines are on NB 146 from Fairmont Parkway to West G and on SB 146 from Fairmont Parkway to West H.

Annual Operating Impact:

The new water lines will need to be maintained along with the existing lines; however, the impact will not be significant.

**Lift Station #38 Rehabilitation**

Project Number: 003-9890-952  
Fiscal Year 07-08 Funding: \$ 200,000

This Project involves the rehabilitation of Lift Station # 38 (Sunrise Drive) as recommended by an engineering evaluation. The Project includes the rehabilitation of the existing wet well, and the replacement of existing pumps and motors.

Annual Operating Impact:

Maintenance costs will decrease.

**City of La Porte**  
**Transportation & Other Infrastructure Fund (005) Summary**

<b><i>Beginning Fund Balance 9/30/06</i></b>		1,115,059
Plus Estimated 06-07 Revenues		54,600
Less Estimated Expenditures and Commitments		
Widen Fairmont Pkwy to 6 Lanes*	449,650	449,650
<b><i>Estimated Fund Balance 9/30/07</i></b>		720,009
<b>Plus 07-08 Revenues:</b>		
Interest Income	51,700	
Total Revenues		51,700
<b><i>Equals Total Resources</i></b>		771,709
<b>Less 07-08 Expenditures:</b>		
Widen Fairmont Pkwy to 6 Lanes (Additional Funding)	200,000	200,000
<b><i>Ending Fund Balance 9/30/08</i></b>		571,709

	Estimated 2006-07	Projected 2007-08
Revenues	54,600	51,700
Expenditures & Commitments	449,650	200,000
Revenues over Expenditures	(395,050)	(148,300)

\*Old Estimate from 1999/2000

The Transportation & Other Infrastructure Fund is used to prepare for future improvements involving mobility within the City. The scope of the fund is not limited to transportation issues only, but includes other major City wide infrastructure ventures.

**TRANSPORTATION AND OTHER INFRASTRUCTURE FUND PROJECT SUMMARY**

PROJECT NAME	COST
GEN788 Fairmont Parkway Widening (Additional Funds)	<u>200,000</u>
<b>TOTAL OTHER INFRASTRUCTURE FUND PROJECTS</b>	<b>\$ 200,000</b>

**Fairmont Parkway Widening (Additional Funds)**

Project Number: 005-9892-788  
 Fiscal Year 07-08 Funding: \$ 200,000

Harris County's bond program proposes improvements to Fairmont Parkway from SH146 west to 16th Street. Under the City's plan, Fairmont Parkway remained a 4-lane (two each way) parkway with intersection improvements. In FY 1998-99, Council approved \$450,000 for this project. The City's participation is for upgrading Fairmont Parkway to a 6-lane roadway between SH146 and 16th Street. Due to increases in costs, \$200,000 of additional funding is needed .

Annual Operating Impact:

Once the project is complete, the new lanes will need to be maintained; although the impact should not be significant.

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

<b><i>Beginning Fund Balance 9/30/06</i></b>		299,011
Plus Estimated 06-07 Revenues		318,700
Less Estimated 05-06 Expenditures and Commitments		308,149
<i>Transfer Balance Back to Utility Fund</i>		275,000
<b><i>Estimated Fund Balance 9/30/07</i></b>		34,562
<b>Plus 07-08 Revenues:</b>		
Transfer from Utility Fund	300,000	
Interest Income	17,800	
Total Revenues		317,800
<b><i>Equals Total Resources</i></b>		352,362
<b>Less 07-08 Expenditures:</b>		
Project Costs	300,000	
Contingency	50,000	
Total Expenditures		350,000
<b><i>Ending Fund Balance 9/30/08</i></b>		2,362

	Estimated 2006-07	Projected 2007-08
Revenues	318,700	317,800
Expenditures & Commitments	308,149	350,000
Revenues over Expenditures	10,551	(32,200)

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.

## SEWER REHABILITATION FUND PROJECT SUMMARY

<b>PROJECT NAME</b>	<b>COST</b>
SEW669 Sanitary Sewer Rehabilitation	\$ 300,000
Contingency	<u>30,000</u>
<b>TOTAL SEWER REHABILITATION FUND PROJECTS</b>	<b>\$ 330,000</b>

### Sanitary Sewer Rehabilitation

Project Number: 018-9881-669  
Fiscal Year 07-08 Funding: \$ 300,000

In May of 1993, the City filed a proposed schedule with the EPA for the investigation and rehabilitation of the sanitary sewer system. The City, through the use of in-house and contract labor, has been systematically working through the system to identify and correct sources of inflow, as well as repair structurally inadequate collection facilities.

Annual Operating Impact:

Once the lines are replaced, maintenance costs associated with those lines will decrease.

**City of La Porte**  
**Sylvan Beach Fund (008) Summary**

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<b>Working Capital 9/30/06</b>	140,360
Plus Estimated 06-07 Revenues	210,942
Less Estimated 06-07 Expenses	201,853
Less Estimated 06-07 CIP Commitments and Expenses - Exterior Repairs (Steel)	40,845

**Equals Estimated Working Capital 9/30/07** 108,604

**Plus 07-08 Revenues:**

Charges for Services	173,380	
Transfer from Hotel/Motel Fund	25,000	
Transfer from Hotel/Motel Fund for Exterior Repairs (Steel)	40,000	
Interest	11,900	
Total Revenues		250,280

**Equals Total Resources** 358,884

**Less 06-07 Expenses:**

Sylvan Beach Pavilion	234,158	
Sylvan Beach Pavilion - Exterior Repairs (Steel)	40,000	
Total Expenses		274,158

**Equals Estimated Working Capital 9/30/08** 84,726

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	Estimated 2006-07	Projected 2007-08
Revenues	210,942	250,280
Expenses & Commitments	242,698	274,158
Revenues over Expenses	(31,756)	(23,878)

*Targeted working capital - 90 to 120 days*

*Estimated working capital - 113 days*

*Goal: \$67,601*

*1 Day = \$751*

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

## SYLVAN BEACH FUND SUMMARY

PROJECT NAME	COST
SBF954      Sylvan Beach Pavilion Exterior Repairs	\$ <u>40,000</u>
<b>TOTAL SYLVAN BEACH FUND PROJECTS</b>	<b>\$ 40,000</b>

### **Sylvan Beach Pavilion Exterior Repairs**

Project Number:            008-9894-954

Fiscal Year 07-08 Funding:

After receipt of the engineering report, additional funds are required to complete the remainder of the infrastructure repair of the steel beams supporting the entrance hall and foyer at the Sylvan Beach Pavilion. Funds were included in previous CIP budgets but are insufficient to complete the repairs and to paint this area of the pavilion supports.

Annual Operating Impact:

Maintenance costs on the exterior of the pavilion will decrease.

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

<b>Working Capital 9/30/06</b>	1,626,388
Plus Estimated 06-07 Revenues	1,321,136
Less Estimated 05-06 Expenses	982,947
<b>Equals Estimated Working Capital 9/30/07</b>	<b>1,964,577</b>
<b>Plus 07-08 Revenues:</b>	
Water Revenue	1,125,234
Billing for Capital Reserve	86,574
Interest	84,038
Total Revenues	1,295,846
<b>Equals Total Resources</b>	<b>3,260,423</b>
<b>Less 06-07 Expenses:</b>	
Operations	967,760
Project Costs	600,000
Upgrade to SCADA System	150,000
Total Expenses	1,717,760
<b>Equals Estimated Working Capital 9/30/08</b>	<b>1,542,663</b>

	Estimated 2006-07	Projected 2007-08
Revenues	1,321,136	1,295,846
Expenses	982,947	1,717,760
Revenues over Expenses	338,189	(421,914)*

*Targeted working capital - 90 to 120 days*

*Estimated working capital - 328 days*

*Goal: \$423,557*

*1 Day = \$4,706*

**\*Includes project costs of \$600,000 and upgrade to the SCADA system.**

Non Working Capital Expenses:

Depreciation (See Note)

Note: Depreciation is an expense item that does not use working capital. In order to comply with Generally Accepted Accounting Principles, depreciation needs to be recorded in enterprise and internal service funds.

## LA PORTE AREA WATER AUTHORITY FUND SUMMARY

PROJECT NAME	COST
UTL955      SCADA System	\$ <u>150,000</u>
<b>TOTAL LA PORTE AREA WATER AUTHORITY FUND PROJECTS</b>	<b>\$ 150,000</b>

### SCADA System

Project Number:                    016-9890-955

Fiscal Year 07-08 Funding:

This Project involves the replacement of the twenty year old SCADA system that provides for control of the LPAWA system. The system has failed completely, and parts are no longer available. Water Production staff currently operates the system manually.

Annual Operating Impact:

The improvements will decrease maintenance costs and increase productivity and efficiency.

**City of La Porte**  
**1998 General Obligation Bond Fund (040) Summary**

<b><i>Beginning Fund Balance 9/30/06</i></b>		1,127,076
Plus Estimated 06-07 Revenues		55,700
Less Estimated 06-07 Expenditures and Commitments		
F216 Watershed Study Design / Construction	629,336 *	629,336
<b><i>Estimated Fund Balance 9/30/07</i></b>		553,440
<b>Plus 07-08 Revenues:</b>		
Interest Income	14,100	
Total Revenues		14,100
<b><i>Equals Total Resources</i></b>		567,540
<b>Less 07-08 Expenditures:</b>		
Total Expenditures	-	-
<b><i>Ending Fund Balance 9/30/08</i></b>		567,540

	Estimated 2006-07	Projected 2007-08
Revenues	55,700	14,100
Expenditures & Commitments	629,336	-
Revenues over Expenditures	(573,636)	14,100

\*Insufficient to complete project.

***1998 General Obligation Bonds issued for Street and Drainage Improvements.***



**City of La Porte**  
**2000 General Obligation Fund (41) Summary**

---

<b><i>Beginning Fund Balance 9/30/06</i></b>	971,950
Plus Estimated 06-07 Revenues	
Interest Income	19,800
Less Estimated Expenditures and Commitments	
Projects Costs - Initiate Design of Training Facility	120,000
Fire Station #3	781,888
<b><i>Estimated Fund Balance 9/30/07</i></b>	89,862
<b>Plus 07-08 Revenues:</b>	
Interest Income	1,100
Total Revenues	1,100
<b><i>Equals Total Resources</i></b>	90,962
<b>Less 07-08 Expenditures:</b>	
Reserve for Potential Arbitrage Rebate	24,465
Contingency	30,000
Total Expenditures	54,465
<b><i>Ending Fund Balance 9/30/08</i></b>	36,497

---

	Estimated 2006-07	Projected 2007-08
Revenues	19,800	1,100
Expenditures & Commitments	781,888	54,465
Revenues over Expenditures	(762,088)	(53,365)

***2000 General Obligation Bonds issued for City Hall Expansion, Fire Station #4, Fire Station #3 and San Jacinto Swimming Pool.***



**City of La Porte**  
**2002 General Obligation Fund (43) Summary**

<b><i>Beginning Fund Balance 9/30/06</i></b>	1,055,486
Plus Estimated 06-07 Revenues	
Interest Income	25,100
Less Estimated Expenditures and Commitments	
EMS Remodel	1,052,371
<b><i>Estimated Fund Balance 9/30/07</i></b>	28,215
<b>Plus 07-08 Revenues:</b>	
Interest Income	1,500
Total Revenues	1,500
<b><i>Equals Total Resources</i></b>	29,715
<b>Less 07-08 Expenditures:</b>	
Projects Costs	-
Total Expenditures	-
<b><i>Ending Fund Balance 9/30/08</i></b>	29,715

	Estimated 2006-07	Projected 2007-08
Revenues	25,100	1,500
Expenditures & Commitments	1,052,371	-
Revenues over Expenditures	(1,027,271)	1,500

***2002 General Obligation Bonds issued for the Wastewater Treatment Plant Improvements and Fire Station #2 Relocation and Renovations.***



**City of La Porte**  
**2004 Certificates of Obligation Fund (044) Summary**

<b><i>Beginning Fund Balance 9/30/06</i></b>		1,113,055
Plus Estimated 06-07 Revenues		51,700
Less Estimated Expenditures and Commitments		
Bay Area Boulevard	-	
Total Expenditures		-
<b><i>Estimated Fund Balance 9/30/07</i></b>		1,164,755
<b>Plus 07-08 Revenues:</b>		
Interest Income	13,100	13,100
<b><i>Equals Total Resources</i></b>		1,177,855
<b>Less 07-08 Expenditures:</b>		
Projects Costs	-	
Total Expenditures		-
<b><i>Ending Fund Balance 9/30/08</i></b>		1,177,855

	Estimated 2006-07	Projected 2007-08
Revenues	51,700	13,100
Expenditures & Commitments	-	-
Revenues over Expenditures	51,700	13,100

***2004 Certificates of Obligation Bonds issued for Bay Area Boulevard, Canada Road Paving and Drainage, and the Land Acquisition for the Police Headquarters.***



**City of La Porte**  
**2005 Certificates of Obligation Bond Fund (45) Summary**

<b>Beginning Fund Balance 9/30/06</b>		935,244
<b>Plus Estimated 06-07 Revenues</b>		
Interest Income		30,700
<b>Less Estimated Expenditures and Commitments</b>		
Lift Station #8 Renovation	235,744	
Lift Station #32 Renovation	233,008	
Total Expenditures		468,752
<b>Estimated Fund Balance 9/30/07</b>		497,192
<b>Plus 07-08 Revenues:</b>		
Interest Income	2,800	2,800
<b>Equals Total Resources</b>		499,992
<b>Less 07-08 Expenditures:</b>		
Design Lift Station #6	60,000	
Total Expenditures		60,000
<b>Ending Fund Balance 9/30/08</b>		439,992
	Estimated	Projected
	2006-07	2007-08
Revenues	30,700	2,800
Expenditures & Commitments	468,752	60,000
Revenues over Expenditures	(438,052)	(57,200)

*2005 Certificates of Obligation Bonds issued for the purchase of a fire truck, Bayshore Water/Sewer Replacement and Various Other Water/Sewer Capital Projects.*

## 2005 CERTIFICATES OF OBLIGATION BONDS PROJECT SUMMARY

Project Name	Cost
GEN953      Lift Station #6 - Design Only	\$ <u>60,000</u>
<b>TOTAL 2005 CERTIFICATES OF OBLIGATION PROJECTS</b>	<b>\$      60,000</b>

**Lift Station #6- Design Only**

Project Number:                    045-9892-953  
 Fiscal Year 07-08 Funding:                    \$      60,000

As recommended in the May 1984 Comprehensive Wastewater Collection and Treatment Plan, the October 1997 Southeast Sanitary Sewer Trunk Main and Lift Station Facilities Report, and the 2000 La Porte Comprehensive Plan a large diameter trunk sewer was constructed along the west side of Bay Forest Golf Course to south of McCabe Road. The project included a proposed lift station at the intersection of Taylor Bayou and McCabe Road. In August 2002, La Porte secured easements for trunk sewer which began construction in 2007. The construction of this line will allow the development of approximately 300 acres of land. Corresponding to the culmination of this project, the receiving Lift Station #6 requires upgrading to complete the project.

Annual Operating Impact:

Unknown at the current time. The study/design phase will identify future costs associated with the project; although revenues should increase once this area is developed.

**City of La Porte**  
**2005 General Obligation Bond Fund (46) Summary**

<b>Beginning Fund Balance 9/30/06</b>		7,045,200
<b>Plus Estimated 06-07 Revenues</b>		
Interest Income		150,000
<b>Less Estimated Expenditures and Commitments</b>		
EOC Equipment	222,400	
Police Facility	6,896,397	
Total Expenditures		7,118,797
<b>Estimated Fund Balance 9/30/07</b>		76,403
<b>Plus 07-08 Revenues:</b>		
Interest Income	2,300	2,300
<b>Equals Total Resources</b>		78,703
<b>Less 07-08 Expenditures:</b>		
Projects Costs		
Contingency		
Total Expenditures		-
<b>Ending Fund Balance 9/30/08</b>		78,703

	Estimated 2006-07	Projected 2007-08
Revenues	150,000	2,300
Expenditures & Commitments	7,118,797	-
Revenues over Expenditures	(6,968,797)	2,300

*2005 General Obligation Bonds issued for the Police Facility.*



**City of La Porte**  
**2006 Certificates of Obligation Bond Fund (47) Summary**

<b>Beginning Fund Balance 9/30/06</b>		3,079,997
<b>Plus Estimated 06-07 Revenues</b>		
Transfer from Fund 045	130,000	
Interest Income	150,000	
Total Revenues	280,000	280,000
<b>Less Estimated Expenditures and Commitments</b>		
Sports Complex (Appropriated)	2,000,000	
WWTP Aeration Improvements	358,348	
Transfer to Redevelopment Authority - Trunk Line Sewer Project	662,000	
Total Expenditures & Commitments	3,020,348	3,020,348
<b>Estimated Fund Balance 9/30/07</b>		339,649
<b>Plus 07-08 Revenues:</b>		
Interest Income	10,000	
	10,000	10,000
<b>Equals Total Resources</b>		349,649
<b>Less 07-08 Expenditures:</b>		
Project Costs	-	
Total Expenditures	-	-
<b>Ending Fund Balance 9/30/08</b>		349,649

	Estimated 2006-07	Projected 2007-08
Revenues	280,000	10,000
Expenditures & Commitments	3,020,348	-
Revenues over Expenditures	(2,740,348)	10,000

**2006 Certificates of Obligation Bonds issued for the Sports Complex, TIRZ Trunk Sewer, Police Facility and Various Water/Sewer Projects.**



**City of La Porte  
2006 General Obligation Bond Fund (48) Summary**

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<b><i>Beginning Fund Balance 9/30/06</i></b>		1,198,478
<b>Plus Estimated 06-07 Revenues</b>		
Interest Income	46,000	
Total Revenues		46,000
<b>Less Estimated Expenditures and Commitments</b>		
Park Improvements - Park on Canada Road	1,200,000	
Total Expenditures & Commitments		1,200,000
<b><i>Estimated Fund Balance 9/30/07</i></b>		44,478
<b>Plus 07-08 Revenues:</b>		
Interest Income	5,000	
		5,000
<b><i>Equals Total Resources</i></b>		49,478
<b>Less 07-08 Expenditures:</b>		
Contingency / Commit to Project	49,478	
Total Expenditures		49,478
<b><i>Ending Fund Balance 9/30/08</i></b>		-

---

	Estimated 2006-07	Projected 2007-08
Revenues	46,000	5,000
Expenditures & Commitments	1,200,000	49,478
Revenues over Expenditures	(1,154,000)	(44,478)

***2006 General Obligation Bonds issued for Park Improvements for the Park on Canada Road.***



**City of La Porte**  
**2007 Certificates of Obligation Bond Fund (49) Summary**

<b><i>Beginning Fund Balance 9/30/06</i></b>		-
<b>Plus Estimated 06-07 Revenues</b>		
Bond Proceeds	7,929,500	
Interest Income	97,761	
Total Revenues	8,027,261	8,027,261
<b>Less Estimated Expenditures and Commitments</b>		
Waste Water Treatment Plant	6,000,000	
Ballfields - Joint Venture with the City of Pasadena	1,600,000	
Golf Course Cart Paths	300,000	
Total Expenditures & Commitments	7,900,000	7,900,000
<b><i>Estimated Fund Balance 9/30/07</i></b>		127,261
<b>Plus 07-08 Revenues:</b>		
Interest Income	178,000	
	178,000	178,000
<b><i>Equals Total Resources</i></b>		305,261
<b>Less 07-08 Expenditures:</b>		
Contingency / Commit to Project	305,261	
Total Expenditures	305,261	305,261
<b><i>Ending Fund Balance 9/30/08</i></b>		-

	Estimated 2006-07	Projected 2007-08
Revenues	8,027,261	178,000
Expenditures & Commitments	7,900,000	305,261
Revenues over Expenditures	127,261	(127,261)

***2007 Certificates of Obligation Bonds issued for Waste Water Treatment Plant Improvements, Ballfields and Golf Course Cart Paths.***



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

<b><i>Beginning Fund Balance 9/30/06</i></b>		1,813,887
Plus Estimated 06-07 Revenues		2,749,740
Less Estimated 06-07 Expenditures		2,798,292
<b><i>Estimated Fund Balance 9/30/07</i></b>		1,765,335
<b>Plus 07-08 Revenues:</b>		
General Property Taxes - Current	1,744,170	
General Property Taxes - Delinquent	35,000	
Transfer from Section 4B	837,248	
Transfer from Utility Fund	586,704	
Interest Income	117,000	
Total Revenues		3,320,122
<b><i>Equals Total Resources</i></b>		5,085,457
<b>Less 07-08 Expenditures:</b>		
1998 General Obligation Bonds	186,563	
2000 Certificates of Obligation	262,844	
2000 General Obligation Bonds	248,550	
2002 General Obligation Bonds	481,208	
2004 Certificates of Obligation	475,390	
2005 Certificates of Obligation	129,470	
2005 General Obligation Bonds	563,533	
2006 Certificates of Obligation	467,604	
2006 General Obligation Bonds	95,579	
2007 Certificates of Obligation	566,539	
Total Expenditures		3,477,278
<b><i>Ending Fund Balance 9/30/08</i></b>		1,608,179

	Estimated 2006-07	Projected 2007-08
Revenues	2,749,740	3,320,122
Expenditures	2,798,292	3,477,278
Revenues over Expenditures	(48,552)	(157,156)

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

---

<b><i>Beginning Fund Balance 9/30/06</i></b>		1,255,805
Plus Estimated 06-07 Revenues		50,800
Less Estimated 06-07 Expenditures		494,328
<b><i>Estimated Fund Balance 9/30/07</i></b>		812,277
<b>Plus 07-08 Revenues:</b>		
Transfer from Utility Fund	463,850	
Interest Income	48,100	
Total Revenues		511,950
<b><i>Equals Total Resources</i></b>		1,324,227
<b>Less 07-08 Expenditures:</b>		
1998 Revenue Bonds	133,156	
2006 Private Placement Bonds	345,949	
Total Expenditures		479,105
<b><i>Ending Fund Balance 9/30/08</i></b>		845,122

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	Estimated 2006-07	Projected 2007-08
Revenues	50,800	511,950
Expenditures	494,328	479,105
Revenues over Expenditures	(443,528)	32,845

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

---

<b><i>Beginning Fund Balance 9/30/06</i></b>		-
Plus Estimated 06-07 Revenues		760,700
Less Estimated 06-07 Expenditures		760,700
		760,700
<b><i>Estimated Fund Balance 9/30/07</i></b>		-
<b>Plus 07-08 Revenues:</b>		
Billings to Cities	758,531	
Total Revenues	758,531	758,531
<b><i>Equals Total Resources</i></b>		758,531
<b>Less 07-08 Expenditures:</b>		
1999 Refunding Bonds	758,531	
Total Expenditures	758,531	758,531
<b><i>Ending Fund Balance 9/30/08</i></b>		-

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	Estimated 2006-07	Projected 2007-08
Revenues	760,700	758,531
Expenditures	760,700	758,531
Revenues over Expenditures	-	-



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

**Prepared July 19, 2007**

City of La Porte, Texas

*John Joerns*  
*Interim City Manager*

*Michael Dolby*  
*Interim Director of Finance*

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**Note to the Reader**

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

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

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

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

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

Year	<u>General</u>	<u>Utility</u>	<u>Authority</u>	<u>Total</u>
2007-08	3,477,278	479,105	758,531	4,714,914
2008-09	3,345,766	463,850	750,069	4,559,685
2009-10	3,331,396	326,314	740,456	4,398,166
2010-11	3,326,383	316,496	735,513	4,378,392
2011-12	3,317,962	306,379	736,163	4,360,504
2012-13	3,360,714	296,861	741,288	4,398,863
2013-14	3,353,275	287,044	735,713	4,376,032
2014-15	3,336,315	277,226	734,600	4,348,141

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

Year	<u>General</u>	<u>Utility</u>	<u>Authority</u>	<u>Total</u>
2007-08	3,576,056	479,105	758,531	4,813,692
2008-09	3,485,765	463,850	750,069	4,699,684
2009-10	3,471,397	326,314	740,456	4,538,167
2010-11	3,466,382	316,496	735,513	4,518,391
2011-12	3,457,962	306,379	736,163	4,500,504
2012-13	3,500,714	296,861	741,288	4,538,863
2013-14	3,493,275	287,044	735,713	4,516,032
2014-15	3,476,315	277,226	734,600	4,488,141



## **General Debt Service Fund**

## GENERAL DEBT SERVICE FUND

This fund accounts for General Obligation Bond Debt which are primarily funded from Tax Revenues and for Certificates of Obligations which are primarily funded from Sales Tax Revenues.

The following pages outline a financial plan for the servicing and retirement of General Debt for the City of La Porte for the next eight fiscal years.

In discussions relating to the Debt Service Fund, the terms Fund Balance and Working Capital are construed to have the same meaning, which is, funds available to retire debt.

The Debt Service Fund is to maintain a minimum Working Capital Balance of 60 days of debt requirements. This cushion is desired in the event a problem exists with the tax roll that requires a late mailing of tax bills.

The assumptions included in the projection are:

1. A tax rate for all years is 9.9 cents per \$100 valuation,
2. Interest will be earned at an average rate of 4.5%,
3. The estimated taxable value of the City will increase by 4.25% each year,

Note: As of August 1, 2002, the balance of the 1985 bond election is as follows (amounts in thousands):

	Amount Voted	Amount Issued	Amount Remaining
Street Improvements	\$ 2,500	\$ 2,000	\$ 500
Drainage Improvements	3,000	3,000	0
Sanitary Land Fill	4,000	2,500	1,500
Park Improvements	2,500	2,500	0
Gymnasium	1,500	1,500	0
Fire Station	550	550	0
Fire Training Facilities	1,500	1,500	0
<b>Total</b>	<b>\$15,550</b>	<b>\$13,550</b>	<b>\$ 2,000</b>

### 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 appraised valuation, calculated as follows:

Total assessed value		1,788,617,086
Times debt limit factor (2.50 per 100)		<u>.025</u>
Equals debt limit		44,715,427
Less amount applicable to debt limit	17,465,000	
Plus funds accumulated for servicing of debt	<u>1,765,335</u>	
Equals remaining legal debt margin		27,250,427

This means the City could issue up to \$27,250,427 in debt and remain in compliance with State established Debt limits.

### General Obligation Debt Per Capita

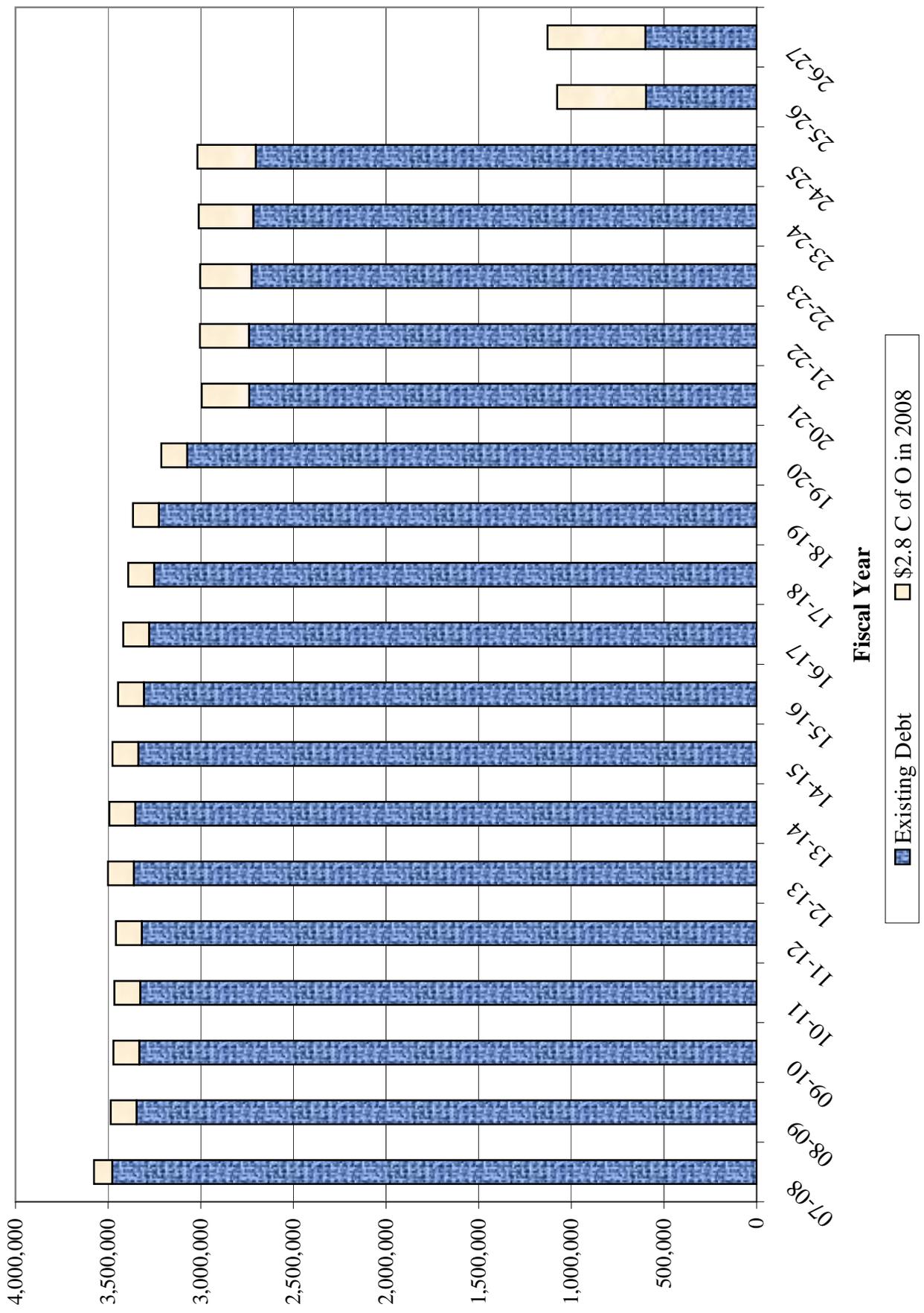
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
1997	10,225,000	31,859	320.94
1998	11,170,000	32,658	342.03
1999	9,675,000	34,191	282.97
2000	11,370,000	31,880	356.65
2001	9,745,000	32,356	301.18
2002	13,610,000	32,910	413.55
2003	12,170,000	33,789	360.18
2004	10,830,000	33,712	321.25
2005	17,325,000	34,538	501.62
2006	17,740,000	34,538	513.64
2007	17,465,000	34,825	501.51

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

	Estimated 2006-07	Projected 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
Beginning Working Capital	1,813,887	1,765,335	1,608,179	1,461,991	1,400,026	1,422,762	1,556,263	1,801,701	3,027,536	4,393,580
Plus Revenues:										
Property Taxes - Current	1,723,392	1,744,170	1,818,297	1,895,575	1,976,137	2,060,123	2,147,678	2,238,954	2,334,110	2,433,310
Property Taxes - Delinquent	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,001
Transfer from Section 4B	732,180	837,248	766,932	759,766	758,115	759,968	769,915	119,602	120,022	119,342
Transfer from Utility Fund	135,668	586,704	515,022	520,611	523,866	539,462	591,309	610,663	613,521	611,075
Interest Income	123,500	117,000	64,327	58,480	56,001	56,910	62,251	72,068	121,101	175,743
Total Revenues	2,749,740	3,320,122	3,199,577	3,269,431	3,349,119	3,451,462	3,606,153	3,076,287	3,223,754	3,374,470
Less Outstanding Issues:										
1998 GO Bonds	193,594	186,563	180,781	175,469	170,156	164,844	159,531			
2000 GO Bonds	273,344	262,844	252,344	243,194	259,744	250,556	241,194			
2000 CO Bonds	259,050	248,550	238,050	228,900	221,250	213,750	206,250			
2002 GO Bonds	492,683	481,208	469,733	458,258	446,783	435,645	424,845			
2004 CO Bonds	473,130	475,390	482,200	483,560	489,470	494,840	499,670			
2005 CO Bonds	131,453	129,470	127,423	130,228	132,798	130,210	132,458	129,538	131,443	132,971
2005 GO Bonds	564,333	563,533	562,333	565,633	563,239	565,142	561,529	562,401	562,654	562,289
2006 CO Bonds	342,180	467,604	464,448	470,623	465,823	465,410	469,798	467,623	468,498	464,123
2006 GO Bonds	68,527	95,579	93,948	97,226	95,414	93,258	95,633	92,883	95,008	96,883
2007 CO Bonds	-	566,539	474,508	478,308	481,708	504,308	569,808	598,008	600,108	596,708
Total Outstanding Issues	2,798,292	3,477,278	3,345,766	3,331,396	3,326,383	3,317,962	3,360,714	1,850,451	1,857,709	1,852,973
Total Outstanding	2,798,292	3,477,278	3,345,766	3,331,396	3,326,383	3,317,962	3,360,714	1,850,451	1,857,709	1,852,973
Ending Working Capital	1,765,335	1,608,179	1,461,991	1,400,026	1,422,762	1,556,263	1,801,701	3,027,536	4,393,580	5,915,078
Estimated Tax Rate	0.099	0.099	0.099	0.099	0.099	0.099	0.099	0.099	0.099	0.099
Days of Working Capital	230	169	159	153	156	171	196	597	863	1,165

# General Debt Service - Annual Payments



**City of La Porte**  
**Bond Maturity Schedule**  
**General Obligation Bonds, Series 1998**  
**Dated 6/22/98 - 4.25% to 6.25% Varied Interest**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	125,000.00	5.00	61,562.50	186,562.50
2009	125,000.00	4.25	55,781.25	180,781.25
2010	125,000.00	4.25	50,468.75	175,468.75
2011	125,000.00	4.25	45,156.25	170,156.25
2012	125,000.00	4.25	39,843.75	164,843.75
2013	125,000.00	4.25	34,531.25	159,531.25
2014	125,000.00	4.25	29,218.75	154,218.75
2015	125,000.00	4.25	23,906.25	148,906.25
2016	125,000.00	4.25	18,593.75	143,593.75
2017	125,000.00	4.25	13,281.25	138,281.25
2018	125,000.00	4.25	7,968.75	132,968.75
2019	125,000.00	4.25	2,656.25	127,656.25
<b>Total</b>	<b>1,500,000.00</b>		<b>382,968.75</b>	<b>1,882,968.75</b>

(Issued for Drainage and Park Improvements)

**City of La Porte**  
**Bond Maturity Schedule**  
**General Obligation Bonds, Series 2000**  
**Dated 3/15/00 - 5% to 7% Varied Interest**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	150,000.00	7.00	112,843.76	262,843.76
2009	150,000.00	7.00	102,343.76	252,343.76
2010	150,000.00	5.20	93,193.76	243,193.76
2011	175,000.00	5.20	84,743.76	259,743.76
2012	175,000.00	5.30	75,556.26	250,556.26
2013	175,000.00	5.40	66,193.76	241,193.76
2014	175,000.00	5.13	56,984.38	231,984.38
2015	175,000.00	5.00	48,125.00	223,125.00
2016	175,000.00	5.00	39,375.00	214,375.00
2017	175,000.00	5.00	30,625.00	205,625.00
2018	175,000.00	5.00	21,875.00	196,875.00
2019	175,000.00	5.00	13,125.00	188,125.00
2020	175,000.00	5.00	4,375.00	179,375.00
<b>Total</b>	<b>2,200,000.00</b>		<b>749,359.44</b>	<b>2,949,359.44</b>

Issued for:

City Hall Expansion	1,500,000
Fire Station # 4	750,000
Fire Station # 3	750,000
San Jacinto Swimming Pool	250,000
<b>Total</b>	<b>3,250,000</b>

**City of La Porte**  
**Bond Maturity Schedule**  
**Certificate of Obligation Bonds, Series 2000**  
**Dated 3/15/00 - 5% to 7% Varied Interest**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	150,000.00	7.00	98,550.00	248,550.00
2009	150,000.00	7.00	88,050.00	238,050.00
2010	150,000.00	5.20	78,900.00	228,900.00
2011	150,000.00	5.00	71,250.00	221,250.00
2012	150,000.00	5.00	63,750.00	213,750.00
2013	150,000.00	5.00	56,250.00	206,250.00
2014	150,000.00	5.00	48,750.00	198,750.00
2015	150,000.00	5.00	41,250.00	191,250.00
2016	150,000.00	5.00	33,750.00	183,750.00
2017	150,000.00	5.00	26,250.00	176,250.00
2018	150,000.00	5.00	18,750.00	168,750.00
2019	150,000.00	5.00	11,250.00	161,250.00
2020	150,000.00	5.00	3,750.00	153,750.00
<b>Total</b>	<b>2,100,000.00</b>		<b>749,550.00</b>	<b>2,849,550.00</b>

These bonds were sold to support Capital Projects being funded by proceeds from the Section 4B 1/2 Cent Sales Tax. The La Porte Development Corporation has entered into a Sales and Use Tax Agreement with the City whereby the Corporation reimburses the City for the Cost of these Bonds.

The project funded was a community library.

**City of La Porte**  
**Bond Maturity Schedule**  
**General Obligation Bonds, Series 2002**  
**Dated 7/15/02 - 4.00% to 5.00% Varied Interest**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	270,000.00	4.25	211,207.50	481,207.50
2009	270,000.00	4.25	199,732.50	469,732.50
2010	270,000.00	4.25	188,257.50	458,257.50
2011	270,000.00	4.25	176,782.50	446,782.50
2012	270,000.00	4.00	165,645.00	435,645.00
2013	270,000.00	4.00	154,845.00	424,845.00
2014	270,000.00	4.10	143,910.00	413,910.00
2015	270,000.00	4.20	132,705.00	402,705.00
2016	270,000.00	4.30	121,230.00	391,230.00
2017	270,000.00	4.40	109,485.00	379,485.00
2018	270,000.00	4.50	97,470.00	367,470.00
2019	270,000.00	4.60	85,185.00	355,185.00
2020	270,000.00	4.70	72,630.00	342,630.00
2021	270,000.00	4.80	59,805.00	329,805.00
2022	270,000.00	4.85	46,777.50	316,777.50
2023	270,000.00	4.90	33,615.00	303,615.00
2024	270,000.00	5.00	20,250.00	290,250.00
2025	270,000.00	5.00	6,750.00	276,750.00
<b>Total</b>	<b>5,130,000.00</b>		<b>2,248,965.00</b>	<b>7,378,965.00</b>

Issued for:

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

**City of La Porte**  
**Bond Maturity Schedule**  
**Certificate of Obligation Bonds, Series 2004**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2008	220,000.00	3.60	255,390.00	475,390.00
2009	235,000.00	3.60	247,200.00	482,200.00
2010	245,000.00	3.60	238,560.00	483,560.00
2011	260,000.00	3.60	229,470.00	489,470.00
2012	275,000.00	3.60	219,840.00	494,840.00
2013	290,000.00	3.60	209,670.00	499,670.00
2014	305,000.00	3.60	198,960.00	503,960.00
2015	325,000.00	3.60	187,620.00	512,620.00
2016	345,000.00	3.65	175,473.75	520,473.75
2017	360,000.00	3.75	162,427.50	522,427.50
2018	380,000.00	3.85	148,362.50	528,362.50
2019	405,000.00	3.95	133,048.75	538,048.75
2020	425,000.00	4.05	116,443.75	541,443.75
2021	450,000.00	4.10	98,612.50	548,612.50
2022	475,000.00	4.20	79,412.50	554,412.50
2023	505,000.00	4.25	58,706.25	563,706.25
2024	530,000.00	4.35	36,447.50	566,447.50
2025	560,000.00	4.45	12,460.00	572,460.00
<b>Total</b>	<b>6,800,000.00</b>		<b>3,071,235.00</b>	<b>9,871,235.00</b>

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2008	65,000.00	3.10	64,470.00	129,470.00
2009	65,000.00	3.20	62,422.50	127,422.50
2010	70,000.00	3.30	60,227.50	130,227.50
2011	75,000.00	3.40	57,797.50	132,797.50
2012	75,000.00	3.50	55,210.00	130,210.00
2013	80,000.00	3.60	52,457.50	132,457.50
2014	80,000.00	3.70	49,537.50	129,537.50
2015	85,000.00	3.80	46,442.50	131,442.50
2016	90,000.00	4.13	42,971.25	132,971.25
2017	90,000.00	4.13	39,258.75	129,258.75
2018	95,000.00	4.13	35,443.13	130,443.13
2019	100,000.00	4.13	31,421.26	131,421.26
2020	105,000.00	4.13	27,193.13	132,193.13
2021	110,000.00	4.15	22,745.00	132,745.00
2022	115,000.00	4.15	18,076.25	133,076.25
2023	120,000.00	4.15	13,200.00	133,200.00
2024	125,000.00	4.20	8,085.00	133,085.00
2025	130,000.00	4.20	2,730.00	132,730.00
<b>Total</b>	<b>1,740,000.00</b>		<b>756,141.27</b>	<b>2,496,141.27</b>

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2008	275,000.00	4.00	288,532.50	563,532.50
2009	285,000.00	4.00	277,332.50	562,332.50
2010	300,000.00	4.00	265,632.50	565,632.50
2011	310,000.00	4.13	253,238.75	563,238.75
2012	325,000.00	4.13	240,141.88	565,141.88
2013	335,000.00	4.13	226,529.38	561,529.38
2014	350,000.00	4.13	212,401.25	562,401.25
2015	365,000.00	4.13	197,654.38	562,654.38
2016	380,000.00	4.13	182,288.76	562,288.76
2017	400,000.00	4.13	166,201.26	566,201.26
2018	415,000.00	4.13	149,391.88	564,391.88
2019	430,000.00	4.13	131,963.75	561,963.75
2020	450,000.00	4.13	113,813.75	563,813.75
2021	470,000.00	4.00	95,132.50	565,132.50
2022	490,000.00	4.00	75,932.50	565,932.50
2023	510,000.00	4.13	55,613.75	565,613.75
2024	530,000.00	4.15	34,097.50	564,097.50
2025	550,000.00	4.20	11,550.00	561,550.00
<b>Total</b>	<b>7,435,000.00</b>		<b>3,276,781.29</b>	<b>10,711,781.29</b>

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2008	45,000.00	3.625	50,579.38	95,579.38
2009	45,000.00	3.625	48,948.13	93,948.13
2010	50,000.00	3.625	47,226.25	97,226.25
2011	50,000.00	3.625	45,413.75	95,413.75
2012	50,000.00	5.000	43,257.50	93,257.50
2013	55,000.00	5.000	40,632.50	95,632.50
2014	55,000.00	5.000	37,882.50	92,882.50
2015	60,000.00	5.000	35,007.50	95,007.50
2016	65,000.00	5.000	31,882.50	96,882.50
2017	70,000.00	4.100	28,822.50	98,822.50
2018	70,000.00	4.100	25,952.50	95,952.50
2019	75,000.00	4.100	22,980.00	97,980.00
2020	75,000.00	4.100	19,905.00	94,905.00
2021	80,000.00	4.100	16,727.50	96,727.50
2022	85,000.00	4.250	13,281.25	98,281.25
2023	85,000.00	4.250	9,668.75	94,668.75
2024	90,000.00	4.250	5,950.00	95,950.00
2025	95,000.00	4.250	2,018.75	97,018.75
<b>Total</b>	<b>1,200,000.00</b>		<b>594,662.93</b>	<b>1,794,662.93</b>
Issued for:				
	Park Improvements		<u>1,200,000</u>	
	<b>Total</b>		<b>1,200,000</b>	

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2008	215,000.00	3.75	252,603.75	467,603.75
2009	220,000.00	3.75	244,447.50	464,447.50
2010	235,000.00	4.00	235,622.50	470,622.50
2011	240,000.00	4.25	225,822.50	465,822.50
2012	250,000.00	4.25	215,410.00	465,410.00
2013	265,000.00	4.00	204,797.50	469,797.50
2014	275,000.00	5.00	192,622.50	467,622.50
2015	290,000.00	5.00	178,497.50	468,497.50
2016	300,000.00	4.75	164,122.50	464,122.50
2017	315,000.00	5.00	149,122.50	464,122.50
2018	335,000.00	5.00	132,872.50	467,872.50
2019	350,000.00	5.00	115,747.50	465,747.50
2020	370,000.00	5.00	97,747.50	467,747.50
2021	385,000.00	4.10	80,605.00	465,605.00
2022	405,000.00	4.15	64,308.75	469,308.75
2023	420,000.00	4.20	47,085.00	467,085.00
2024	440,000.00	4.25	28,915.00	468,915.00
2025	455,000.00	4.30	9,782.50	464,782.50
<b>Total</b>	<b>5,765,000.00</b>		<b>2,982,312.50</b>	<b>8,747,312.50</b>

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2008	140,000.00	4.000	426,538.56	566,538.56
2009	150,000.00	4.000	324,507.50	474,507.50
2010	160,000.00	4.000	318,307.50	478,307.50
2011	170,000.00	4.000	311,707.50	481,707.50
2012	200,000.00	4.000	304,307.50	504,307.50
2013	275,000.00	4.000	294,807.50	569,807.50
2014	315,000.00	4.000	283,007.50	598,007.50
2015	330,000.00	4.000	270,107.50	600,107.50
2016	340,000.00	4.000	256,707.50	596,707.50
2017	355,000.00	4.000	242,807.50	597,807.50
2018	370,000.00	4.000	228,307.50	598,307.50
2019	385,000.00	4.000	213,207.50	598,207.50
2020	400,000.00	4.250	197,007.50	597,007.50
2021	420,000.00	4.250	179,582.50	599,582.50
2022	440,000.00	4.250	161,307.50	601,307.50
2023	455,000.00	4.250	142,288.75	597,288.75
2024	475,000.00	4.250	122,526.25	597,526.25
2025	495,000.00	4.125	102,223.13	597,223.13
2026	515,000.00	4.125	81,391.88	596,391.88
2027	540,000.00	4.200	59,430.00	599,430.00
2028	560,000.00	4.200	36,330.00	596,330.00
2029	585,000.00	4.200	12,285.00	597,285.00
<b>Total</b>	<b>8,075,000.00</b>		<b>4,568,693.57</b>	<b>12,643,693.57</b>

Issued for:

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



## **Utility Debt Service Fund**

## **UTILITY DEBT SERVICE FUND**

This fund accounts for Revenue Bond Debt and is funded from Utility Fund Revenues.

The following pages outline a financial plan for the servicing and retirement of Utility Debt for the City of La Porte for the next eight fiscal years.

The objective is to provide a funding plan to service debt, which will minimize the impact of debt service requirements over the next eight years.

In discussions relating to the Debt Service Fund, the terms Fund Balance and Working Capital are construed to have the same meaning, which is, funds available to retire debt.

Our policy is for a Debt Service Fund to maintain a Working Capital Balance of 60 days of debt requirements. This cushion is desired in the event an unforeseen problem arises in the collection of revenues. In addition to this Working Capital cushion, there also exists in the Utility Fund a Reserve Amount, as required by the Bond Resolutions that could be used to service debt.

The assumptions included in the projection are:

1. Interest will be earned at an average rate of 4.5%,
2. All future bond issues for Utility Fund improvements will be General Obligation Issues.

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

	Estimated 2006-07	Projected 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
Beginning Working Capital	1,255,805	812,277	845,122	741,390	761,228	781,860	803,317	825,632	848,840	872,976
Plus Revenues:										
Transfer from Utility Fund	-	463,850	326,314	316,496	306,679	296,861	287,044	277,226	267,409	-
Interest Income	50,800	48,100	33,805	29,656	30,449	31,274	32,133	33,025	33,954	34,919
Total Revenues	50,800	511,950	360,119	346,152	337,128	328,136	319,176	310,252	301,362	34,919
Less Outstanding Issues:										
1994 Revenue Refunding Bonds	-	-	-	-	-	-	-	-	-	-
1998 Revenue Bonds	138,562	133,156	127,719	-	-	-	-	-	-	-
2006 PPF Bonds	355,766	345,949	336,131	326,314	316,496	306,679	296,861	287,044	277,226	267,409
Total Outstanding Issues	494,328	479,105	463,850	326,314	316,496	306,679	296,861	287,044	277,226	267,409
Ending Working Capital	812,277	845,122	741,390	761,228	781,860	803,317	825,632	848,840	872,976	640,486
Days of Working Capital	600	644	583	851	902	956	1,015	1,079	1,149	874

**City of La Porte**  
**Bond Maturity Schedule**  
**Waterworks and Sewer System Revenue Bonds, Series 1998**  
**Dated 6/22/98 - 4.2% to 6.2% Varied Interest**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	125,000.00	4.35	8,156.25	133,156.25
2009	<u>125,000.00</u>	4.35	<u>2,718.75</u>	<u>127,718.75</u>
Total	375,000.00		24,437.50	399,437.50

This issue is the last of the 1985 Voter Approved Revenue Bonds and was intended to be used for various improvements to the Water and Wastewater System.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2008	262,500.00	3.74	83,448.75	345,948.75
2009	262,500.00	3.74	73,631.25	336,131.25
2010	262,500.00	3.74	63,813.75	326,313.75
2011	262,500.00	3.74	53,996.25	316,496.25
2012	262,500.00	3.74	44,178.75	306,678.75
2013	262,500.00	3.74	34,361.25	296,861.25
2014	262,500.00	3.74	24,543.75	287,043.75
2015	262,500.00	3.74	14,726.25	277,226.25
2016	262,500.00	3.74	4,908.75	267,408.75
<b>Total</b>	<b>2,625,000.00</b>		<b>490,875.00</b>	<b>3,115,875.00</b>

Issued for:

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



**La Porte Area Water Authority Debt Service Fund**

### **La Porte Area Water Authority Debt Service Fund**

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

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

The plan calls for revenues from the three Cities to remain level at \$750,000 per year.

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

	Estimated 2006-07	Projected 2007-08	Projected 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16
Beginning Working Capital	-	-	-	-	-	-	-	-	-	-
Plus Revenues:										
Billings to Cities	760,700	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944
Interest Income	-	-	-	-	-	-	-	-	-	-
Total Revenues	760,700	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944
Less Expenses:										
1999 Refunding Bonds	760,700	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944
Total Expenses	760,700	758,531	750,069	740,456	735,513	736,163	741,288	735,713	734,600	736,944
Ending Working Capital	-	-	-	-	-	-	-	-	-	-
Days of Working Capital	-	-	-	-	-	-	-	-	-	-

**La Porte Area Water Authority**  
**Bond Maturity Schedule**  
**Contract Revenue Refunding Bonds, Series 1999**  
**Dated 9/15/99 - 4.75% to 5.75% Varied Interest**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	485,000.00	5.75	273,531.25	758,531.25
2009	505,000.00	5.75	245,068.75	750,068.75
2010	525,000.00	5.75	215,456.25	740,456.25
2011	550,000.00	5.40	185,512.50	735,512.50
2012	580,000.00	5.00	156,162.50	736,162.50
2013	615,000.00	5.00	126,287.50	741,287.50
2014	640,000.00	4.75	95,712.50	735,712.50
2015	670,000.00	4.75	64,600.00	734,600.00
2016	705,000.00	4.75	31,943.75	736,943.75
2017	320,000.00	4.75	7,600.00	327,600.00
<b>Total</b>	<b>6,055,000.00</b>		<b>1,702,575.00</b>	<b>7,757,575.00</b>

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

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

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

**City of La Porte**  
**La Porte Area Water Authority**  
**Bond Maturity Schedule**  
**Contract Revenue Refunding Bonds, Series 1999**  
**Dated 9/15/99 - 4.75% to 5.75% Varied Interest**

**Amount Applicable to La Porte**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	415,451.00	5.75	234,306.87	649,757.87
2009	432,583.00	5.75	209,925.89	642,508.89
2010	449,715.00	5.75	184,559.82	634,274.82
2011	471,130.00	5.40	158,910.01	630,040.01
2012	496,828.00	5.00	133,768.80	630,596.80
2013	526,809.00	5.00	108,177.87	634,986.87
2014	548,224.00	4.75	81,987.33	630,211.33
2015	573,922.00	4.75	55,336.36	629,258.36
2016	603,903.00	4.75	27,363.02	631,266.02
2017	274,112.00	4.75	6,510.16	280,622.16
<b>Total</b>	<b>5,186,713.00</b>		<b>1,458,425.75</b>	<b>6,645,138.75</b>

**La Porte Area Water Authority**  
**Bond Maturity Schedule**  
**Contract Revenue Refunding Bonds, Series 1999**  
**Dated 9/15/99 - 4.75% to 5.75% Varied Interest**

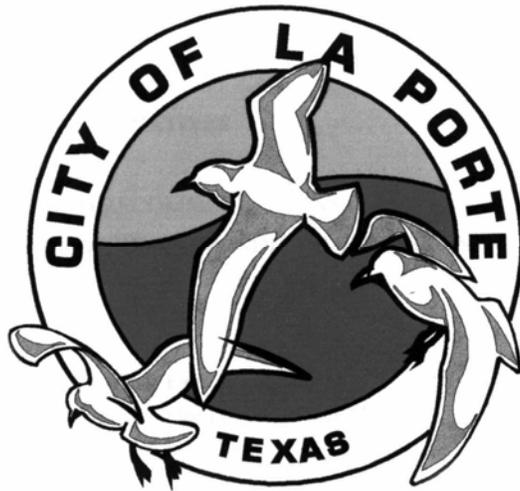
**Amount Applicable to Shoreacres**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	30,846.00	5.75	17,396.59	48,242.59
2009	32,118.00	5.75	15,586.37	47,704.37
2010	33,390.00	5.75	13,703.02	47,093.02
2011	34,980.00	5.40	11,798.60	46,778.60
2012	36,888.00	5.00	9,931.94	46,819.94
2013	39,114.00	5.00	8,031.89	47,145.89
2014	40,704.00	4.75	6,087.32	46,791.32
2015	42,612.00	4.75	4,108.56	46,720.56
2016	44,838.00	4.75	2,031.62	46,869.62
2017	20,352.00	4.75	483.36	20,835.36
<b>Total</b>	<b>385,098.00</b>		<b>108,283.77</b>	<b>493,381.77</b>

**La Porte Area Water Authority**  
**Bond Maturity Schedule**  
**Contract Revenue Refunding Bonds, Series 1999**  
**Dated 9/15/99 - 4.75% to 5.75% Varied Interest**

**Amount Applicable to Morgan's Point**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2008	38,703.00	5.75	21,827.79	60,530.79
2009	40,299.00	5.75	19,556.49	59,855.49
2010	41,895.00	5.75	17,193.41	59,088.41
2011	43,890.00	5.40	14,803.90	58,693.90
2012	46,284.00	5.00	12,461.77	58,745.77
2013	49,077.00	5.00	10,077.74	59,154.74
2014	51,072.00	4.75	7,637.86	58,709.86
2015	53,466.00	4.75	5,155.08	58,621.08
2016	56,259.00	4.75	2,549.11	58,808.11
2017	25,536.00	4.75	606.48	26,142.48
<b>Total</b>	<b>483,189.00</b>		<b>135,865.49</b>	<b>619,054.49</b>



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

<b><i>Beginning Fund Balance 9/30/06</i></b>		424,276
Plus Estimated 06-07 Revenues		831,240
Less Estimated 06-07 Expenditures		831,240
<b><i>Estimated Fund Balance 9/30/07</i></b>		424,276
<b>Plus 07-08 Revenues:</b>		
Confiscated Funds	300,489	
Public Safety Grants	184,406	
AAA Grant	66,461	
Emergency Services Grants	25,000	
Community Development Grants	460,000	
Total Revenues		1,036,356
<b><i>Equals Total Resources</i></b>		1,460,632
<b>Less 07-08 Expenditures:</b>		
Confiscated Funds	300,489	
Texas Engineering Extension Service - TEEX	140,000	
Victim Coordinator Liaison Grant	39,606	
Texas Comptroller - Sexual Assault/Medical Exams	4,800	
LEPC Grant	25,000	
Houston/Harris County Area Agency on Aging	66,461	
Home Grant	460,000	
Total Expenditures		1,036,356
<b><i>Ending Fund Balance 9/30/08</i></b>		424,276

	Estimated 2006-07	Projected 2007-08
Revenues	831,240	1,036,356
Expenditures	831,240	1,036,356
Revenues over Expenditures	-	-

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
<b>Fines &amp; Forfeits:</b>					
407.27-00	Security Fee	15,564	-	-	-
407.28-00	Technology Fee	13,134	-	-	-
407.33-00	Confiscated Funds - Federal	46,492	21,424	2,850	255,139
407.34-00	Confiscated Funds - State	9,641	35,917	2,225	45,350
	Fines & Forfeits Subtotal	<u>84,831</u>	<u>57,341</u>	<u>5,075</u>	<u>300,489</u>
<b>Charges for Services:</b>					
408.01-43	Park Development	36,277	-	19,683	-
	Charges for Services Subtotal	<u>36,277</u>	<u>-</u>	<u>19,683</u>	<u>-</u>
<b>Intergovernmental:</b>					
409.01-00	Public Safety Grants	592,472	392,578	342,067	184,406
409.02-00	AAA Grant	53,297	53,304	62,781	66,461
409.03-00	Emergency Services Grants	331,232	66,000	78,761	25,000
409.04-00	Community Development Grants	-	241,950	322,873	460,000
	Intergovernmental Subtotal	<u>977,001</u>	<u>753,832</u>	<u>806,482</u>	<u>735,867</u>
<b>Interest:</b>					
483.01-00	Interest Income	2,953	-	-	-
	Interest Subtotal	<u>2,953</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b>Grant Fund</b>	<b>1,101,062</b>	<b>811,173</b>	<b>831,240</b>	<b>1,036,356</b>

**City of La Porte, Texas**  
**Grant Fund - FEMA Fire Protection**  
**Detail of Expenditures**

032-5050-522

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Supplies</b>				
2091 Machinery, Tools & Equipment	5,180	-	-	-
<b>Supplies Subtotal</b>	<u>5,180</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>5,180</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of La Porte, Texas**  
**Grant Fund - Assistance to Firefighters Grant (AFG)**  
**Detail of Expenditures**

032-5050-522

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Supplies</b>				
2090 Machinery, Tools & Equipment	-	32,000	32,000	-
<b>Supplies Subtotal</b>	-	32,000	32,000	-
<b>Division Total</b>	-	<b>32,000</b>	<b>32,000</b>	-

**City of La Porte, Texas**  
**Grant Fund - Fireman's Fund Heritage Grant**  
**Detail of Expenditures**

032-5051-522

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Supplies</b>				
2091 Machinery, Tools & Equipment	-	15,000	15,000	-
<b>Supplies Subtotal</b>	-	15,000	15,000	-
<b>Division Total</b>	-	<b>15,000</b>	<b>15,000</b>	-

**City of La Porte, Texas**  
**Grant Fund - Rural Volunteer Fire Department Assistance Grant (RVFDAP)**  
**Detail of Expenditures**

032-5051-522

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Supplies</b>				
2091 Machinery, Tools & Equipment	-	18,000	15,231	-
<b>Supplies Subtotal</b>	-	18,000	15,231	-
<b>Division Total</b>	-	<b>18,000</b>	<b>15,231</b>	-

**City of La Porte, Texas**  
**Grant Fund - Southeast Texas Trauma Regional Advisory Council (SETTRAC)**  
**Detail of Expenditures**

**032-5059-522**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Supplies</b>				
2003 Protective Clothing	229	-	-	-
2055 EMS Drugs and Supplies	245	-	-	-
2090 Machinery/Tools/Equipment	3,336	2,000	-	-
<b>Supplies Subtotal</b>	<b>3,810</b>	<b>2,000</b>	-	-
<b>Division Total</b>	<b>3,810</b>	<b>2,000</b>	-	-

**City of La Porte, Texas**  
**Grant Fund - Buffer Zone Protection Grant (BZPP)**  
**Detail of Expenditures**

032-5252-521

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Requested</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	-	-	208	-
<b>Supplies Subtotal</b>	-	-	208	-
<b>Capital Outlay</b>				
8011 Office Equipment/Furniture	-	-	36,107	-
<b>Capital Outlay Subtotal</b>	-	-	36,107	-
<b>Division Total</b>	-	-	<b>36,315</b>	-

**City of La Porte, Texas**  
**Grant Fund - Local Law Enforcement Block Grant**  
**Detail of Expenditures**

**032-5252-521**

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	624	-	-	-
<b>Supplies Subtotal</b>	<u>624</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>624</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of La Porte, Texas**  
**Grant Fund - Texas Engineering Extension Service - TEEEX (LETPP, SHSP)**  
**Detail of Expenditures**

032-5252-521

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	47,712	-	-	60,000
<b>Supplies Subtotal</b>	<u>47,712</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
<b>Capital Outlay</b>				
8021 Mach/Tools & Equipment	-	90,000	-	80,000
<b>Capital Subtotal</b>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>80,000</u>
<b>Division Total</b>	<b>47,712</b>	<b>90,000</b>	<b>-</b>	<b>140,000</b>

City of La Porte, Texas  
 Grant Fund - UASI Grant (HSGP)  
 Detail of Expenditures

032-5252/53-521

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	451,124	-	1,176	-
<b>Supplies Subtotal</b>	451,124	-	1,176	-
<b>Services &amp; Charges:</b>				
4003 Radios/Base Stations	-	-	1,999	-
<b>Services &amp; Charges Subtotal</b>	-	-	1,999	-
<b>Capital Outlay</b>				
8021 Machinery/Tools/Equipment	10,343	257,732	257,731	-
8023 Computer Equipment - Radios/Communica	9,880	-	-	-
<b>Capital Subtotal</b>	20,222	257,732	257,731	-
<b>Division Total</b>	<b>471,346</b>	<b>257,732</b>	<b>260,906</b>	<b>-</b>

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

**032-5252-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Supplies</b>				
2003 Protective Clothing	-	2,517	-	2,750
2015 Other Supplies	851	-	400	-
2017 Specialized Supplies	-	3,400	-	5,600
2018 Computer Supplies	676	-	1,825	-
2090 Machinery/Tools/Equipment	17,849	5,000	-	7,000
<b>Supplies Subtotal</b>	<u>19,376</u>	<u>10,917</u>	<u>2,225</u>	<u>15,350</u>
<b>Services &amp; Charges:</b>				
4003 Radios/Base Stations	-	25,000	-	30,000
<b>Services &amp; Charges Subtotal</b>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>30,000</u>
<b>Division Total</b>	<b>19,376</b>	<b>35,917</b>	<b>2,225</b>	<b>45,350</b>

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

**032-5252-521**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Capital Outlay</b>				
8002 Building Improvements	-	21,424	2,850	255,139
<b>Capital Subtotal</b>	-	21,424	2,850	255,139
<b>Division Total</b>	-	<b>21,424</b>	<b>2,850</b>	<b>255,139</b>

**City of La Porte, Texas**  
**Grant Fund - Click it or Ticket Program**  
**Detail of Expenditures**

032-5253-521

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	6,566	-	-	-
1060 FICA	850	-	-	-
1065 Retirement	502	-	-	-
<b>Personal Services Subtotal</b>	<u>7,918</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Supplies</b>				
2003 Protective Clothing	575	-	-	-
2015 Other Supplies	125	-	-	-
2090 Machinery/Tools/Equipment	3,106	-	-	-
<b>Supplies Subtotal</b>	<u>3,806</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>11,724</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**032-5253-521**

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Supplies</b>				
2003 Protective Clothing	-	440	440	-
<b>Supplies Subtotal</b>	-	440	440	-
<b>Division Total</b>	-	<b>440</b>	<b>440</b>	-

**City of La Porte, Texas**  
**Grant Fund - Organized Crime Drug Enforcement Taskforce**  
**Detail of Expenditures**

032-5256-521

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Personal Services</b>				
1010 Regular Earnings	4,446	-	-	-
1020 Overtime	2,223	-	-	-
<b>Personal Services Subtotal</b>	<u>6,669</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Services &amp; Charges:</b>				
3020 Training & Seminars	598	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>598</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>7,267</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**032-5256-521**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	31,259	29,807	29,807	29,807
1044 Cleaning Allowance	157	203	203	203
1060 FICA	1,504	1,874	1,874	1,874
1065 Retirement	2,652	3,266	3,266	3,266
1070 Workers Compensation	38	68	68	68
1080 Insurance - Medical	3,027	4,365	4,365	4,365
1081 Insurance - Life	19	23	23	23
<b>Personal Services Subtotal</b>	<u>38,656</u>	<u>39,606</u>	<u>39,606</u>	<u>39,606</u>
<b>Division Total</b>	<b>38,656</b>	<b>39,606</b>	<b>39,606</b>	<b>39,606</b>

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

032-5256-521

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	4,700	4,800	4,800	4,800
<b>Services &amp; Charges Subtotal</b>	<u>4,700</u>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>
<b>Division Total</b>	<b>4,700</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>

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

**032-6054-510**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges:</b>				
4070 Emergency Management	10,525	31,000	16,530	25,000
<b>Services &amp; Charges Subtotal</b>	<u>10,525</u>	<u>31,000</u>	<u>16,530</u>	<u>25,000</u>
<b>Division Total</b>	<b>10,525</b>	<b>31,000</b>	<b>16,530</b>	<b>25,000</b>

**City of La Porte, Texas**  
**Grant Fund - Park Zone 3**  
**Detail of Expenditures**

032-8080-552

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Services &amp; Charges</b>				
4018 Park Grounds	6,505	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>6,505</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>				
8060 Recreation Equipment	2,294	-	-	-
<b>Capital Outlay Subtotal</b>	<u>2,294</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>8,799</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of La Porte, Texas**  
**Grant Fund - Park Zone 5**  
**Detail of Expenditures**

032-8080-552

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Capital Outlay</b>				
8060 Recreation Equipment	19,097	19,854	19,683	-
<b>Capital Outlay Subtotal</b>	<u>19,097</u>	<u>19,854</u>	<u>19,683</u>	<u>-</u>
<b>Division Total</b>	<b>19,097</b>	<b>19,854</b>	<b>19,683</b>	<b>-</b>

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

**032-8082/89-551**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	12,723	21,472	23,764	24,964
1060 FICA	967	1,640	1,035	1,100
1065 Retirement	921	1,562	1,437	1,556
1067 PARS Retirement	-	-	158	190
1081 Insurance - Life	-	13	14	15
<b>Personal Services Subtotal</b>	<u>14,611</u>	<u>24,687</u>	<u>26,408</u>	<u>27,825</u>
<b>Supplies</b>				
2002 Postage	98	-	71	76
2015 Other Supplies	700	391	821	300
2090 Machinery/Tools/Equipment	780	-	-	-
<b>Supplies Subtotal</b>	<u>1,578</u>	<u>391</u>	<u>892</u>	<u>376</u>
<b>Services &amp; Charges:</b>				
3020 Training/Seminars	312	586	4,062	4,600
5007 Other Professional Services	36,553	27,328	31,219	33,460
6001 Uniform/Towel Cleaning	392	312	200	200
<b>Services &amp; Charges Subtotal</b>	<u>37,257</u>	<u>28,226</u>	<u>35,481</u>	<u>38,260</u>
<b>Division Total</b>	<b>53,446</b>	<b>53,304</b>	<b>62,781</b>	<b>66,461</b>

**City of La Porte, Texas**  
**Grant Fund - Community Development Block Grant (CDBG)**  
**Detail of Expenditures**

**032-9090-519**  
**032-9892-859**

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Services &amp; Charges:</b>				
5110 Construction Costs / Contract #1	-	241,950	123,886	-
9110 Contingency	<u>2,157</u>	<u>-</u>	<u>987</u>	<u>-</u>
<b>Services &amp; Charges Subtotal</b>	<b>2,157</b>	<b>241,950</b>	<b>124,873</b>	<b>-</b>
<b>Division Total</b>	<b>2,157</b>	<b>241,950</b>	<b>124,873</b>	<b>-</b>

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

**032-9090-519**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	3,000	-	-	-
5110 Construction Contract #1	-	-	100,000	460,000
5120 Construction Contract #2	-	-	98,000	-
<b>Services &amp; Charges Subtotal</b>	<u>3,000</u>	<u>-</u>	<u>198,000</u>	<u>460,000</u>
 <b>Division Total</b>	 <b>3,000</b>	 <b>-</b>	 <b>198,000</b>	 <b>460,000</b>

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

	<b>Actual</b> <b>2005-06</b>	<b>Budget</b> <b>2006-07</b>	<b>Estimated</b> <b>2006-07</b>	<b>Adopted</b> <b>2007-08</b>
<b>Personal Services:</b>				
1020 Overtime	37,248	-	-	-
1060 FICA	2,849	-	-	-
1065 Retirement	4,779	-	-	-
<b>Personal Services Subtotal</b>	<b>44,876</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>				
2004 Gas and Oil	58	-	-	-
2015 Other Supplies	693	-	-	-
2018 Computer Supplies	200	-	-	-
2093 Computer Equipment	5,995	-	-	-
<b>Supplies Subtotal</b>	<b>6,946</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges:</b>				
3020 Training & Seminars	170	-	-	-
4011 Building Maintenance	807	-	-	-
4070 Emergency Management	9,653	-	-	-
9001 Transfer to Fund 001	249,814	-	-	-
<b>Services &amp; Charges Subtotal</b>	<b>260,444</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>312,266</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

<b><i>Beginning Fund Balance 9/30/06</i></b>		-
Plus Estimated 06-07 Revenues		
Sales Tax	675,374	
Loan from 4B	250,000	
Interest Income	6,200	
Total Revenues	931,574	931,574
Less Estimated 06-07 Expenditures		600,000
<b><i>Estimated Fund Balance 9/30/07</i></b>		331,574
<b>Plus 07-08 Revenues:</b>		
Sales Tax	720,635	
Interest Income	5,900	
Total Revenues	726,535	726,535
<b><i>Equals Total Resources</i></b>		1,058,109
<b>Less 07-08 Expenditures:</b>		
Street Maintenance Projects	750,000	
Repayment of Loan from 4B	254,178	
Total Expenditures	1,004,178	1,004,178
<b><i>Ending Fund Balance 9/30/08</i></b>		53,931
<hr/>		
	Estimated	Projected
	2006-07	2007-08
Revenues	931,574	726,535
Expenditures	600,000	1,004,178
Revenues over Expenditures	331,574	(277,644)

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
403.02-00	1/4 Cent Sales Tax	-	-	675,374	720,635
	Charges for Services Subtotal	<u>-</u>	<u>-</u>	<u>675,374</u>	<u>720,635</u>
Administrative Transfers:					
480.01-38	Transfer from 4B Fund	-	-	250,000	-
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	-	-	6,200	5,900
	Interest Subtotal	<u>-</u>	<u>-</u>	<u>6,200</u>	<u>5,900</u>
Total La Porte Development Corp Fund Revenues		-	-	931,574	726,535

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

**033-7071-531**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Services &amp; Charges:</b>				
9038 Transfer to Fund 038	-	-	-	254,178
<b>Services &amp; Charges Subtotal</b>	-	-	-	254,178
<b>Capital Outlay:</b>				
8029 Paving	-	600,000	600,000	750,000
<b>Capital Outlay Subtotal</b>	-	600,000	600,000	750,000
<b>Division Total</b>	-	<b>600,000</b>	<b>600,000</b>	<b>1,004,178</b>



**City of La Porte  
Community Investment Fund (036) Summary**

<b><i>Beginning Fund Balance 9/30/06</i></b>		662,264
Plus Estimated 06-07 Revenues		
Industrial Payments (2.5%)	206,785	
Interest Income	24,200	
Transfer from General Fund	500,000	
Lease Payments	10,000	
Total Revenues	740,985	740,985
Less Estimated 06-07 Expenditures		
Operations	126,000	
Mainstreet Building Purchase	421,050	
Building Improvements	90,950	
	638,000	638,000
<b><i>Estimated Fund Balance 9/30/07</i></b>		765,249
<b>Plus 07-08 Revenues:</b>		
Industrial Payments (2.5%)	192,308	
Interest Income	23,050	
Lease Payments	2,000	
Total Revenues	217,358	217,358
<b><i>Equals Total Resources</i></b>		982,607
<b>Less 07-08 Expenditures:</b>		
Tourism Development	40,000	
Economic Development	20,000	
Other	73,000	
Transfer to Hotel/Motel Mainstreet (50% of Operations)	93,620	
Contingency	6,500	
Total Expenditures	233,120	233,120
<b><i>Ending Fund Balance 9/30/08</i></b>		749,487

	Estimated 2006-07	Projected 2007-08
Revenues	740,985	217,358
Expenditures & Commitments	638,000	233,120
Revenues over Expenditures	102,985	(15,762)

**City of La Porte**  
**Community Investment Fund (036)**  
**Statement of Revenues**

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
404.01-00	Industrial Payments	<u>188,891</u>	<u>174,809</u>	<u>206,785</u>	<u>192,308</u>
	Charges for Services Subtotal	<u>188,891</u>	<u>174,809</u>	<u>206,785</u>	<u>192,308</u>
Miscellaneous:					
410.05-00	Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>2,000</u>
	Miscellaneous Subtotal	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>2,000</u>
Administrative Transfers:					
480.01-42	Transfer from General Fund	<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
	Administrative Transfers Subtotal	<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	<u>12,548</u>	<u>6,000</u>	<u>24,200</u>	<u>23,050</u>
	Interest Subtotal	<u>12,548</u>	<u>6,000</u>	<u>24,200</u>	<u>23,050</u>
Total Community Investment Fund Revenues		701,439	180,809	740,985	217,358

**Community Investment Fund**  
**FY 07-08**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	22,081	36,500	15,000	40,000	9.59%
<i>Services &amp; Charges</i>	98,632	120,000	111,000	193,120	60.93%
<i>Capital Outlay</i>	-	500,000	512,000	-	-100.00%
<b>Division Total</b>	<b>120,713</b>	<b>656,500</b>	<b>638,000</b>	<b>233,120</b>	<b>-64.49%</b>

*Scope of Services Summary*

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

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

**036-6061-565**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Supplies:</b>				
2075 Tourism Development	22,081	36,500	15,000	40,000
<b>Supplies Subtotal</b>	<u>22,081</u>	<u>36,500</u>	<u>15,000</u>	<u>40,000</u>
<b>Services &amp; Charges:</b>				
4011 Building	-	-	-	20,000
5004 Consulting	51,500	38,500	38,000	20,000
5007 Other Professional Services	1,700	23,500	20,000	20,000
5014 Economic Development	40,000	40,000	40,000	20,000
6002 Printing and Reproduction	4,964	10,000	13,000	13,000
7004 Water	468	-	-	-
9026 Transfer to Hotel/Motel (Mainstreet)	-	-	-	93,620
9050 Contingency	-	8,000	-	6,500
<b>Services &amp; Charges Subtotal</b>	<u>98,632</u>	<u>120,000</u>	<u>111,000</u>	<u>193,120</u>
<b>Capital Outlay:</b>				
8001 Building Acquisitions	-	420,000	421,050	-
8002 Building Improvements	-	80,000	90,950	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>500,000</u>	<u>512,000</u>	<u>-</u>
<b>Division Total</b>	<b>120,713</b>	<b>656,500</b>	<b>638,000</b>	<b>233,120</b>

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

<b>Beginning Fund Balance 9/30/06</b>		404,094
Plus Estimated 06-07 Revenues		391,093
Less Estimated 06-07 Operating Expenditures		365,512
Less Estimated 06-07 CIP Commitments and Expenditures		
Reserve for Mainstreet	50,157	
Reserve for Beach Nourishment	94,600	
Total Expenditures & Commitments	144,757	
<b>Estimated Fund Balance 9/30/07</b>		284,918
<b>Plus 07-08 Revenues:</b>		
Occupancy Tax	415,000	
Transfer from Community Investment Fund	93,620	
Interest Income	21,400	
Total Revenue	530,020	
<b>Equals Total Resources</b>		814,938
<b>Less 07-08 Expenditures:</b>		
Non-Departmental	176,800	
Mainstreet	222,240	
Joint Venture with the Heritage Society	15,000	
Transfer to Sylvan Beach Fund	25,000	
Transfer to Sylvan Beach Fund - Exterior Repairs (Steel)	40,000	
Transfer to Golf Course Fund	51,500	
2008 Reserve for Beach Nourishment	26,000	
Total Expenditures	556,540	
<b>Ending Fund Balance 9/30/08</b>		258,398

	Estimated 2006-07	Projected 2007-08
Revenues	391,093	530,020
Expenditures & Commitments	510,269	556,540
Revenues over Expenditures	(119,176)*	(26,520)**

**\*2006-07 - One-Time Expenditures & Reserves:**

Reserve for Mainstreet	\$ 50,157
Reserve for Beach Nourishment	94,600
Chamber - Festival (Extra)	30,000
	\$ 174,757

**\*\*2007-08 - One-Time Expenditures & Reserves:**

Consulting (Branding Image, Overall Schematics for Downtown & Website Development)	\$ 35,000
Marketing Workshop ED for Business Owners	10,000
Sylvan Beach Exterior Repairs (Steel)	40,000
Reserve for Beach Nourishment	26,000
Chamber - Festival (Extra)	30,000
	\$ 141,000

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

Object	Description	Actual 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
405.03-00	Occupancy Taxes	<u>257,151</u>	<u>297,500</u>	<u>366,284</u>	<u>415,000</u>
	Charges for Services Subtotal	<u>257,151</u>	<u>297,500</u>	<u>366,284</u>	<u>415,000</u>
Miscellaneous:					
410.07-00	Donations	<u>17,495</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Miscellaneous Subtotal	<u>17,495</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	-	-	2,209	-
480.01-36	Transfer from Community Investment Fund	-	-	-	93,620
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>2,209</u>	<u>93,620</u>
Interest:					
483.01-00	Interest Income	<u>30,246</u>	<u>37,000</u>	<u>22,600</u>	<u>21,400</u>
	Interest Subtotal	<u>30,246</u>	<u>37,000</u>	<u>22,600</u>	<u>21,400</u>
Total Hotel/Motel Tax Fund Revenues		304,892	334,500	391,093	530,020

**Hotel/Motel Fund**  
**FY 07-08**

**Mainstreet Division**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	95,427	75,731	80,922	82,017	8.30%
<i>Supplies</i>	1,100	20,098	2,373	31,450	56.48%
<i>Services &amp; Charges</i>	11,970	110,086	53,190	108,773	-1.19%
<i>Capital Outlay</i>	-	-	4,727	-	-
<b>Division Total</b>	<b>108,497</b>	<b>205,915</b>	<b>141,212</b>	<b>222,240</b>	<b>7.93%</b>

*Scope of Services Summary*

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Mainstreet Coordinator	1	1	1
Intern	-	1	1
<b>Total</b>	<b>1</b>	<b>2</b>	<b>2</b>

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

**037-6063-565**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	57,265	56,953	61,422	61,317
1020 Overtime	16,806	-	42	-
1035 Longevity	68	116	116	164
1060 FICA	5,637	4,345	4,690	4,683
1065 Retirement	9,582	7,359	7,694	8,002
1080 Insurance - Medical	6,000	6,900	6,900	7,793
1081 Insurance - Life	69	58	58	58
<b>Personal Services Subtotal</b>	<b>95,427</b>	<b>75,731</b>	<b>80,922</b>	<b>82,017</b>
<b>Supplies:</b>				
2001 Office Supplies	269	1,000	273	400
2002 Postage	80	2,000	100	300
2015 Other Supplies	750	1,500	200	750
2075 Tourism Development	-	2,000	-	-
2090 Machinery/Tools/Equipment	-	13,598	-	30,000
2091 Office Furniture/Equipment	-	-	1,800	-
<b>Supplies Subtotal</b>	<b>1,100</b>	<b>20,098</b>	<b>2,373</b>	<b>31,450</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,446	2,148	2,148	2,080
3020 Training/Seminars	3,113	15,200	2,600	15,400
3021 Special Commissions	-	1,000	473	1,000
4060 Computer Lease Fees	757	1,040	1,040	1,903
4065 Computer Maintenance Fees	3,275	5,929	5,929	5,280
5004 Consulting	-	22,000	-	35,000
5007 Other Professional Services	-	-	3,500	-
6002 Printing & Reproduction	3,043	2,000	5,000	6,000
6005 Advertising	-	15,000	2,500	5,000
6015 Community Festivals	-	30,000	30,000	35,000
9997 Special Programs	336	15,769	-	2,110
<b>Services &amp; Charges Subtotal</b>	<b>11,970</b>	<b>110,086</b>	<b>53,190</b>	<b>108,773</b>
<b>Capital Outlay:</b>				
8001 Building Acquisitions	-	-	4,727	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>-</b>	<b>4,727</b>	<b>-</b>
<b>Division Total</b>	<b>108,497</b>	<b>205,915</b>	<b>141,212</b>	<b>222,240</b>

**Hotel/Motel Fund**  
**FY 07-08**

**Non-Departmental**

*Expenditure Summary*

	<i>Actual</i> 2005-06	<i>Budget</i> 2006-07	<i>Estimated</i> 2006-07	<i>Adopted</i> 2007-08	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	31,666	31,000	26,300	31,300	0.97%
<i>Services &amp; Charges</i>	195,296	234,000	198,000	277,000	18.38%
<b>Division Total</b>	<b>226,962</b>	<b>265,000</b>	<b>224,300</b>	<b>308,300</b>	<b>16.34%</b>

*Scope of Services Summary*

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

**037-6046-565**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Supplies:</b>				
2075 Tourism Development	16,130	10,000	5,000	10,000
2076 City Maps	-	3,000	3,300	3,300
2077 Fireworks	15,536	18,000	18,000	18,000
<b>Supplies Subtotal</b>	<u>31,666</u>	<u>31,000</u>	<u>26,300</u>	<u>31,300</u>
<b>Services &amp; Charges:</b>				
3001 Memberships and Subscriptions	-	30,000	30,000	30,000
6005 Advertising	13,276	15,000	5,000	7,500
6015 Community Festivals	52,020	28,000	28,000	38,000
6016 Chamber of Commerce	70,000	70,000	70,000	70,000
6030 Heritage Society - Joint Venture	-	-	-	15,000
9997 Special Programs	-	26,000	-	-
9008 Adm Transfer to Fund 008	25,000	25,000	25,000	65,000
9028 Adm Transfer to Fund 028	35,000	40,000	40,000	51,500
<b>Services &amp; Charges Subtotal</b>	<u>195,296</u>	<u>234,000</u>	<u>198,000</u>	<u>277,000</u>
<b>Division Total</b>	<b>226,962</b>	<b>265,000</b>	<b>224,300</b>	<b>308,300</b>

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

<b><i>Beginning Fund Balance 9/30/06</i></b>	3,853,616
Plus Estimated 06-07 Revenues	1,536,469
Less 06-07 Expenditures and Commitments	
Debt Payments	732,180
Economic Development	120,849
Loan to Street Maintenance Fund	250,000
Total Expenditures	1,103,029
<b><i>Estimated Fund Balance 9/30/07</i></b>	4,287,056
<b>Plus 07-08 Revenues:</b>	
1/2 Cent Sales Tax	1,441,269
Repayment of Loan to Street Maintenance Fund	254,178
Interest Income	176,400
Total Revenues	1,871,847
<b><i>Equals Total Resources</i></b>	6,158,903
<b>Less 07-08 Expenditures:</b>	
Operations	134,317
Debt Service Transfer *	837,248
Total Expenditures	971,565
<b><i>Ending Fund Balance 9/30/08</i></b>	5,187,338

	Estimated 2006-07	Projected 2007-08
Revenues	1,536,469	1,871,847
Expenditures & Commitments	1,103,029	971,565
Revenues over Expenditures	433,440	900,282

*\*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 2005-06	Budget 2006-07	Revised 2006-07	Projected 2007-08
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	<u>1,245,774</u>	<u>1,217,386</u>	<u>1,350,269</u>	<u>1,441,269</u>
	Charges for Services Subtotal	<u>1,245,774</u>	<u>1,217,386</u>	<u>1,350,269</u>	<u>1,441,269</u>
Administrative Transfers:					
480.01-33	Transfer from Street Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,178</u>
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,178</u>
Interest:					
483.01-00	Interest Income	<u>121,396</u>	<u>123,500</u>	<u>186,200</u>	<u>176,400</u>
	Interest Subtotal	<u>121,396</u>	<u>123,500</u>	<u>186,200</u>	<u>176,400</u>
Total La Porte Development Corp Fund Revenues		1,367,170	1,340,886	1,536,469	1,871,847

**Section 4B 1/2 Cent Sales Tax  
FY 07-08**

*Expenditure Summary*

	<i>Actual 2005-06</i>	<i>Budget 2006-07</i>	<i>Estimated 2006-07</i>	<i>Adopted 2007-08</i>	<i>Percent Change</i>
<i>Personal Services</i>	-	72,466	38,349	78,275	8.02%
<i>Supplies</i>	-	6,000	2,300	5,500	-8.33%
<i>Services &amp; Charges</i>	740,060	1,078,714	1,062,380	887,790	-17.70%
<b>Division Total</b>	<u>740,060</u>	<u>1,157,180</u>	<u>1,103,029</u>	<u>971,565</u>	-16.04%

*Scope of Services Summary*

*Personnel Position Roster*

	Approved 2005-06	Approved 2006-07	Approved 2007-08
Economic Development Coordinator	-	1	1
<b>Total</b>	<u>-</u>	<u>1</u>	<u>1</u>

**City of La Porte, Texas  
Section 4B 1/2 Cent Sales Tax  
Detail of Expenditures**

**038-6030-565**

	<b>Actual 2005-06</b>	<b>Budget 2006-07</b>	<b>Estimated 2006-07</b>	<b>Adopted 2007-08</b>
<b>Personal Services:</b>				
1010 Regular Earnings	-	55,000	26,769	58,001
1060 FICA	-	4,208	2,048	4,437
1065 Retirement	-	7,200	3,504	7,986
1080 Insurance - Medical	-	6,000	6,000	7,793
1081 Insurance - Life	-	58	28	58
<b>Personal Services Subtotal</b>	<b>-</b>	<b>72,466</b>	<b>38,349</b>	<b>78,275</b>
<b>Supplies:</b>				
2001 Office Supplies	-	1,000	800	1,000
2002 Postage	-	3,000	1,000	3,000
2015 Other Supplies	-	2,000	500	1,500
<b>Supplies Subtotal</b>	<b>-</b>	<b>6,000</b>	<b>2,300</b>	<b>5,500</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	1,500	1,200	1,500
3020 Training/Seminars	-	5,500	2,000	5,500
4055 Computer Software	-	200	-	-
4060 Computer Lease Fees	-	-	-	770
4065 Computer Maintenance Fees	-	-	-	3,168
5003 Legal	-	2,000	-	5,000
5007 Other Professional Services	-	83,000	75,000	15,000
6005 Advertising	-	3,500	2,000	3,500
9050 Contingency	-	834	-	4,000
9997 Special Programs	-	-	-	12,104
9004 Adm Transfer to Fund 004	740,060	732,180	732,180	837,248
9033 Transfer to St Maint Fund	-	250,000	250,000	-
<b>Services &amp; Charges Subtotal</b>	<b>740,060</b>	<b>1,078,714</b>	<b>1,062,380</b>	<b>887,790</b>
<b>Division Total</b>	<b>740,060</b>	<b>1,157,180</b>	<b>1,103,029</b>	<b>971,565</b>

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

<b>Beginning Fund Balance 9/30/06</b>		177,267
Plus Estimated 06-07 Revenues		119,507
Less 06-07 Expenditures and Commitments		47,662
<b>Estimated Fund Balance 9/30/07</b>		249,112
<b>Plus 07-08 Revenues:</b>		
Property Tax Revenue	121,438	
Developer Advances	1,500,000	
Total Revenues		1,621,438
<b>Equals Total Resources</b>		1,870,550
<b>Less 07-08 Expenditures and Commitments</b>		
Maintenance & Operations	58,190	
City Administration	6,072	
Educational Facilities	35,923	
TIRZ Developer Projects	1,500,000	
Total Expenditures		1,600,185
<b>Ending Fund Balance 9/30/08</b>		270,365

	Estimated 2006-07	Projected 2007-08
Revenues	119,507	1,621,438
Expenditures & Commitments	47,662	1,600,185
Revenues over Expenditures	71,845	21,253

*\*In May 2007, funds were transferred to the TIRZ Administrator.*

**CITY OF LA PORTE  
SCHEDULE OF CAPITAL OUTLAY  
FY 2007-2008**

ACCOUNT	DESCRIPTION	AMOUNT
001-5051-522-8050	Replace 51-03 & Purchase Emergency Equipment	9,000
001-5054-522-8021	Replace 3 Stryker Power-Pro Ambulance Strechers	39,000
001-5054-522-8021	1 -12 Lead Bi-Phasic EKG/Defibrillator Monitor	25,000
001-6064-512-8002	Building Improvements	10,000
001-7071-531-8021	Gas Powered Concrete Saw	11,000
001-7071-531-8027	Centerline Striping	3,000
001-7071-531-8029	Concrete Repair and Storm Inlets	50,000
001-8080-552-8002	Cool Deck RFC Pool Area	9,400
001-8080-552-8032	Light Poles at Northwest Park	16,800
002-6176-515-8012	Water Taps	10,000
002-6176-515-8026	Meters & Boxes	50,000
002-7085-533-8028	Fire Hydrants	3,000
002-7086-532-8013	Sewer Taps	4,500
023-9904-580-8023	Sonicwall Security Maintenance Support - (IT)	5,000
023-9904-580-8023	Flagship Fleet Management - (Equip Serv)	1,950
023-9904-580-8023	Additional ACAD Licenses	8,630
023-9905-580-8023	Network Backup Storage System	54,000
024-7074-534-8023	Diagnostic Software for Diesel Engines	7,140
024-7074-534-8023	Laptop Computer for Diagnostic System	2,000
028-6089-551-8021	A/C Unit for the Kitchen	8,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>327,420</b>

# STATISTICAL SECTION (Unaudited)

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 Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years  
 (unaudited)

Fiscal Year Ended September 30	Estimated Market Value		Less: Tax Exempt Property	Total Taxable Assessed Value
	Real Property	Personal Property		
1997	\$ 1,107,091,700	\$ 222,428,561	\$ 147,472,790	\$ 1,182,047,471
1998	1,132,150,100	239,361,192	151,237,850	1,220,273,442
1999	1,200,942,090	231,352,908	170,254,950	1,262,040,048
2000	1,348,881,240	258,255,710	187,918,790	1,419,218,160
2001	1,346,611,820	295,183,470	219,056,080	1,422,739,210
2002	1,461,368,400	295,213,550	251,950,970	1,504,630,980
2003	1,498,049,850	270,257,240	255,642,570	1,512,664,520
2004	1,546,560,410	279,687,470	265,840,970	1,560,406,910
2005	1,601,433,200	311,721,280	278,265,540	1,634,888,940
2006	1,777,351,563	325,549,640	407,734,605	1,695,166,598

Source: City of La Porte records and the Harris County Appraisal District

	Total Direct Tax Rate	Total Taxable Value	Assessed Value as a Percentage of Actual Value
\$	0.71	1,182,047,471	100.00%
	0.71	1,220,273,442	100.00%
	0.71	1,262,040,048	100.00%
	0.71	1,419,218,160	100.00%
	0.71	1,422,739,210	100.00%
	0.71	1,504,630,980	100.00%
	0.71	1,512,664,520	100.00%
	0.71	1,560,406,910	100.00%
	0.71	1,634,888,940	100.00%
	0.71	1,695,166,598	100.00%

City of La Porte, Texas  
 Property Tax Rates  
 Direct and Overlapping Governments  
 (Per \$100 of Assessed Value)  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year	City of La Porte <sup>1</sup>			Harris County	
	Basic Rate	General Obligation Debt Service	Total Direct	Flood Control District <sup>2</sup>	Harris County <sup>2</sup>
1997	\$ 0.57	\$ 0.14	\$ 0.71	\$ 0.0742	\$ 0.4276
1998	0.57	0.14	0.71	0.0800	0.4166
1999	0.57	0.14	0.71	0.0800	0.3948
2000	0.57	0.14	0.71	0.0617	0.3590
2001	0.57	0.14	0.71	0.0476	0.3839
2002	0.57	0.14	0.71	0.0476	0.3839
2003	0.575	0.135	0.71	0.041740	0.3881
2004	0.575	0.135	0.71	0.033180	0.3999
2005	0.612	0.098	0.71	0.033220	0.39986
2006	0.613	0.097	0.71	0.032410	0.40239

Source: <sup>1</sup> City of La Porte records  
<sup>2</sup> Office of Harris County  
<sup>3</sup> Office of La Porte Independence School District  
<sup>4</sup> Office of San Jacinto Jr. College District

Overlapping Rates

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Port of Houston Authority <sup>2</sup>	Harris County Board of Education <sup>2</sup>	Hospital District <sup>2</sup>	La Porte I.S.D. <sup>3</sup>	San Jacinto Jr. College District <sup>4</sup>	Total
\$ 0.0160	\$ 0.0056	\$ 0.1238	\$ 1.560	\$ 0.1100	\$ 3.0272
0.0213	0.0061	0.1238	1.610	0.1100	3.0778
0.0204	0.0063	0.1465	1.610	0.1100	3.0780
0.0183	0.0063	0.2027	1.650	0.1260	3.1340
0.0183	0.0063	0.1902	1.630	0.1307	3.1170
0.0183	0.0063	0.1902	1.630	0.1307	3.1170
0.0199	0.0063	0.1902	1.680	0.1307	3.16694
0.0167	0.0063	0.1902	1.734	0.1391	3.22938
0.01474	0.00629	0.19216	1.734	0.145365	3.23564
0.01302	0.00629	0.19216	1.635	0.145365	3.13664

City of La Porte, Texas  
 Principal Property Tax Payers  
 Current Year and Nine Years Ago  
 (Unaudited)

2006			1997		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Conoco Phillips Inc	\$ 54,702,820	3.09%	Conoco Inc	\$ 54,111,440	3.19%
Oxy Vinyls LP	49,177,149	2.78%	Equistar Chemicals LP	44,664,690	2.63%
Equistar Chemicals LP	45,219,482	2.56%	H L & P	42,425,040	2.50%
BP Solvay	37,068,510	2.10%	Solvay Polymer Corp	37,068,510	2.19%
PPG Industries	32,016,935	1.81%	Occidental Electrochem	36,236,280	2.14%
Dupont Dow Elastomers	25,986,060	1.47%	PPG Industries	30,016,160	1.77%
Centerpoint Energy	24,651,811	1.39%	Fina Oil & Chem. Co.	24,606,050	1.45%
Dow Chemicals	20,576,356	1.16%	Dow Chemicals	21,053,500	1.24%
Attofina Petrochemicals	20,215,323	1.14%	Geon Company	20,408,900	1.20%
PPG Industries	14,643,050	0.77%	Noltex	14,662,470	0.86%
	<u>\$ 324,257,496</u>	<u>18.33%</u>		<u>\$ 325,253,040</u>	<u>19.19%</u>

Source: City of La Porte Tax Department

City of La Porte, Texas  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
*(unaudited)*

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1997	\$ 8,328,374	\$ 8,100,624	97.27%	\$ 198,565	\$ 8,299,189	99.65%
1998	8,599,139	8,437,322	98.12%	109,722	8,547,044	99.39%
1999	8,951,409	8,795,498	98.26%	131,067	8,926,565	99.72%
2000	9,197,733	9,006,072	97.92%	161,927	9,167,999	99.68%
2001	10,026,472	9,780,571	97.55%	213,936	9,994,507	99.68%
2002	10,734,711	10,463,515	97.47%	237,588	10,701,103	99.69%
2003	10,771,175	10,491,257	97.40%	219,436	10,710,693	99.44%
2004	11,108,701	10,829,202	97.48%	207,969	11,037,171	99.36%
2005	11,603,414	11,334,572	97.68%	164,553	11,499,125	99.10%
2006	12,035,686	11,755,121	97.67%	-	11,755,121	97.67%

Source: City of La Porte Tax Department

City of La Porte, Texas  
Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years  
*(unaudited)*

Fiscal Year	Governmental Activities		
	General Obligation Bonds	Certificates of Obligation	Other Obligations
1997	\$ 10,225,000	\$ -	\$ -
1998	11,170,000	-	-
1999	9,675,000	-	-
2000	11,370,000	3,000,000	-
2001	9,745,000	2,850,000	-
2002	8,210,000	2,700,000	5,400,000
2003	6,770,000	2,550,000	5,400,000
2004	5,430,000	2,400,000	5,400,000
2005	11,925,000	11,050,000	5,400,000
2006	12,610,000	16,405,000	5,130,000

Source: Details regarding the City's outstanding debt can be found in the notes to the financial statements.  
Percentage of personal income and Per capita personal income provided from the 2000 US Census.  
See Demographic and Economic Statistics for personal income and population data.

Business-Type Activities

<u>Water and Sewer Revenue Bonds</u>	<u>General Obligation Refunding Bonds</u>	<u>Other Obligations</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$ 600,000	\$ 3,585,000	\$ 8,800,000	23,210,000	N/A	\$ 729
1,750,000	3,145,000	8,575,000	24,640,000	N/A	754
1,650,000	2,710,000	8,335,000	22,370,000	N/A	654
1,425,000	2,275,000	8,080,000	26,150,000	3.87%	820
1,200,000	1,840,000	8,080,000	23,715,000	N/A	733
975,000	1,440,000	7,710,000	26,435,000	N/A	803
750,000	1,040,000	7,293,358	23,803,358	N/A	704
625,000	585,000	6,904,178	21,344,178	N/A	633
500,000	145,000	6,500,000	35,520,000	N/A	1,028
375,000	-	8,680,000	43,200,000	N/A	1,240

City of La Porte, Texas  
Ratio of General Bonded Debt Outstanding  
Last Ten Fiscal Years  
*(unaudited)*

Fiscal Year	General Bonded Debt Outstanding			Total	Percentage of Actual Taxable Value of Property <sup>1</sup>	Per Capita <sup>2</sup>
	General Obligation Bonds	Certificates of Obligation	Less: Amounts Available in Debt Service Fund			
1997	\$ 10,225,000	\$ -	\$ 647,619	\$ 9,577,381	0.81%	\$301
1998	11,170,000	-	959,678	10,210,322	0.84%	313
1999	9,675,000	-	1,119,041	8,555,959	0.68%	250
2000	14,370,000	-	1,263,483	13,106,517	0.92%	411
2001	12,595,000	-	1,303,068	11,291,932	0.79%	349
2002	16,310,000	-	1,589,610	14,720,390	0.98%	447
2003	12,170,000	2,550,000	1,797,213	12,922,787	0.85%	382
2004	10,830,000	2,400,000	1,584,497	11,645,503	0.75%	345
2005	17,325,000	11,050,000	1,704,531	26,670,469	1.63%	772
2006	17,740,000	16,405,000	1,813,887	32,331,113	1.91%	928

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Per Capita provided from the 2000 Census

1. See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.
2. Population data can be found in the Schedule of Demographic and Economic Statistics.

City of La Porte, Texas  
 Direct and Overlapping Governmental Activities Debt  
 As of September 30, 2006  
 (unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
<b>Debt repaid with property taxes</b>			
Harris County	\$ 1,735,371,000	0.82%	\$ 14,230,042
Harris County Department of Education	-	0.82%	-
Harris County Flood Control District	443,370,000	0.82%	3,635,634
Harris County Toll Road - Toll Road Bonds	34,324,985	0.82%	281,465
La Porte ISD	115,170,000	37.82%	43,557,294
Port of Houston Authority	314,705,000	0.83%	2,612,052
San Jacinto Jr. Collect District	73,200,000	6.32%	4,626,240
<b>Other debt</b>	-		
Subtotal, overlapping debt	\$ 2,716,140,985		\$ 68,942,727
<b>City of La Porte direct debt</b>	36,770,000	100%	<u>\$ 36,770,000</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 105,712,727</u></u>

Source: RBC Dain Rauscher Inc., Financial Advisors

City of La Porte, Texas  
 Legal Debt Margin Information  
 Last Ten Fiscal Years  
*(amounts expressed in thousands)*  
 (unaudited)

	1997	1998	1999	2000	2001
Debt limit	\$ 29,784,084	\$ 30,787,158	\$ 31,930,272	\$ 38,129,152	\$ 35,568,480
Total net debt applicable to limit	9,577,381	10,210,322	8,555,959	13,106,517	11,291,932
Legal debt margin	\$ 20,206,703	\$ 20,576,836	\$ 23,374,313	\$ 25,022,635	\$ 24,276,548
Total net debt applicable to the limit as a percentage of debt limit					

Note: 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 of the appraised value

Fiscal Year		2002	2003	2004	2005	2006		
\$	37,615,775	\$	37,816,613	\$	39,010,173	\$	40,872,224	42,379,165
	14,720,390		10,372,787		9,245,503		15,620,369	15,926,113
\$	<u>22,895,385</u>	\$	<u>27,443,826</u>	\$	<u>29,764,670</u>	\$	<u>25,251,855</u>	<u>26,453,052</u>

Legal Debt Margin Calculation for Fiscal Year 2006

Assessed value	\$	1,695,166,598
Add back: exempt property	\$	<u>407,734,605</u>
Total assessed value	\$	2,102,901,203
Debt limit (2.5% of total assessed value)		42,379,165
Debt applicable to limit:		
General obligation bonds	\$	17,740,000
Less: Amount set aside for repayment of general obligation debt		<u>(1,813,887)</u>
Total net debt applicable to limit		15,926,113
Legal debt margin	\$	<u>26,453,052</u>

City of La Porte, Texas  
Pledged-Revenue Coverage  
Last Ten Fiscal Years  
(unaudited)

Water and Sewer System Revenue Bonds						
Fiscal Year	Utility Service Charges <sup>1</sup>	Less: Operating Expenses <sup>2</sup>	Net Available Revenue	Debt Service		Times Coverage
				Principal	Interest	
1997	\$ 6,106,337	\$ 4,081,712	\$ 2,024,625	\$ 540,000	\$ 256,603	2.54
1998	6,368,938	4,177,982	2,190,956	535,000	263,547	2.74
1999	6,445,231	4,386,479	2,058,752	660,000	211,328	2.36
2000	6,844,236	5,626,662	1,217,574	660,000	170,483	1.47
2001	6,094,735	4,347,508	1,747,227	660,000	168,781	2.11
2002	5,988,595	4,814,158	1,174,437	625,000	132,418	1.55
2003	5,837,448	5,025,158	812,290	580,000	115,948	1.17
2004	5,836,221	5,125,635	710,586	580,000	71,293	1.09
2005	6,193,451	5,259,943	933,508	565,000	43,161	1.53
2006	7,438,016	5,389,783	2,048,233	270,000	111,712	5.37

Note:

1. Includes interest income.
2. Excludes depreciation and loss on uncollectible accounts.

City of La Porte, Texas  
 Demographic and Economic Statistics  
 Last Ten Calendar Years  
 (Unaudited)

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
1997	31,859	N/A	N/A	N/A	7,353	5.3%
1998	32,658	N/A	N/A	N/A	7,415	4.3%
1999	34,191	N/A	N/A	N/A	7,477	4.4%
2000	31,880	675,155	21,178	33	7,645	3.9%
2001	32,356	N/A	N/A	N/A	7,772	4.6%
2002	32,910	N/A	N/A	N/A	7,732	5.6%
2003	33,789	N/A	N/A	N/A	7,648	7.0%
2004	33,712	N/A	N/A	N/A	7,629	6.0%
2005	34,538	N/A	N/A	N/A	7,808	6.1%
2006	34,825	N/A	N/A	N/A	7,786	4.5%

**Sources:**

Estimated population provided by the Planning Department.

Personal, income, per capita personal income and median age provided from the 2000 US Census.

School enrollment provided by LPISD.

Unemployment rates provided on the Texas Workforce Commission Website.

City of La Porte, Texas  
Principal Employers  
Current Year and Nine Years Ago  
(unaudited)

2006 *				1997 **			
Employer	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
La Porte ISD	1,000	1	5.29%	Solvay Polymer	1,100	1	N/A
E.I. Dupont De Nemours & Co.	580	2	3.07%	San Jacinto College	1,003	2	N/A
City of La Porte	368	3	1.95%	La Porte ISD	987	3	N/A
Furmanite Worldwide	334	4	1.77%	E.I. Dupont	870	4	N/A
A&L Industrial Services Inc.	300	5	1.59%	Millenium (formerly Quantum)	736	5	N/A
CCC Group Inc.	300	6	1.59%	Akzo Nobel	500	6	N/A
Aker Kvaerner Industrial Constructors, Inc.	250	7	1.32%	Hickham Industries	270	7	N/A
James H Jackson Industries Inc.	250	8	1.32%	Dow Chemical	250	8	N/A
Occidental Chemical Corp.	175	9	0.92%	Fina Oil & Chemical	225	9	N/A
Intercontinental Terminals Co.	160	10	0.85%	Geon Company	180	10	N/A
Total	<u>3,717</u>		<u>19.65%</u>		<u>6,121</u>		

Source:

\* Bay Area Economic Partnership

\*\* City of La Porte Official Statement, Series 1998 General Obligation Bonds

Total employment figures for 1997 were not available, so therefore the percentages of total city employment could not be calculated.

City of La Porte, Texas  
 Full-Time Equivalent City Government Employees by Function/Program  
 Last Two Fiscal Years  
 (unaudited)

Function/Program	Fiscal Year	
	2005	2006
General Government	76	76
Public Safety	135	138
Public Works	32	32
Health & Sanitation	22	21
Culture and recreation	47	45
Water Services	26	27
Sewer Services	20	20
Golf Course	13	13
Sylvan Beach Convention Ctr.	3	3

Source:  
 City Budget Office

City of La Porte, Texas  
 Operating Indicators by Function/Program  
 Last Eight Fiscal Years  
 (unaudited)

Function/Program	1999	2000	2001
<b>Police</b>			
Physical arrests	1,541	2,114	2,193
Tickets processed	6,065	6,657	9,489
<b>Fire</b>			
Number of calls answered	N/A	N/A	N/A
Inspections	N/A	N/A	N/A
<b>Highways and streets</b>			
Street resurfacing (linear feet)	40,400	39,200	42,000
Potholes repaired	251	302	232
<b>Sanitation</b>			
Cu. Yds. Garbage collected	25,757	27,300	28,025
Cu. Yds. Trash collected	31,061	38,603	48,049
<b>Culture and recreation</b>			
Fitness center admissions	66,028	67,347	68,668
<b>Water</b>			
Number of water meters	9,500	9,679	10,699
Average daily water consumption (million gallons)	3.1	3.3	3.0
Water mains breaks	806	601	505
<b>Wastewater</b>			
Average daily sewer treatment (thousands of gallons)	3.4	3.0	3.9
<b>Golf Course</b>			
Number of Paid Rounds Played	41,117	48,950	43,063

Source: City Departments

Notes: N/A - Data not available

Fiscal Year

2002	2003	2004	2005	2006
2,271	2,000	2,330	2,465	962
9,298	9,605	6,593	6,877	8,212
N/A	N/A	494	644	689
N/A	N/A	500	500	N/A
26,200	27,800	33,800	66,158	27,835
271	413	524	531	321
28,655	28,243	29,675	30,022	30,795
52,796	50,111	54,875	49,140	49,140
73,764	76,311	84,353	81,868	70,558
10,957	10,987	10,987	10,987	11,592
3.1	3.2	3.2	4.1	3.3
491	440	299	437	483
3.4	3.9	4.0	3.5	2.8
42,540	38,594	38,901	34,961	32,731

City of La Porte, Texas  
 Capital Asset Statistics by Function/Program  
 Last Seven Fiscal Years  
 (unaudited)

Function/Program	Fiscal Year						
	2000	2001	2002	2003	2004	2005	2006
<b>Public Safety</b>							
Police Station	1	1	1	1	1	1	1
Police Officers	56	71	71	72	72	72	73
Reserve Officers	9	3	5	5	5	5	5
Fire Stations	4	4	4	4	4	4	4
<b>Sanitation</b>							
Collection trucks	13	13	13	14	14	14	14
<b>Highways and streets</b>							
Streets (miles)	160	160	164	164	164	211	217
Streetlights	1,823	2,072	2,109	1,533	1,665	2,192	1,803
Traffic signals	3	3	3	3	3	3	3
<b>Culture and recreation</b>							
Parks acreage	145	462	463	463	463	337	339
Parks	17	18	18	19	19	21	21
Swimming pools	6	6	6	6	6	6	6
Recreation Centers	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1
<b>Water and Sewer</b>							
Water Mains (miles)	226	229	231	231	231	165	168
Fire Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Sanitary Sewers (miles)	184	185	186	187	187	187	187
Storm Sewers (miles)	87	88	88	89	89	89	92

Source: City Departments  
 Note: N/A - data not available

**City of La Porte, Texas**

***FINANCIAL MANAGEMENT POLICIES***



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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
- 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.

<b>“Best Management Practices” Financial Policies</b>	<b>In compliance?</b>	<b>Found on Page</b>
1. Develop a policy to guide the creation, maintenance, and use of resources for financial stabilization purposes.	Yes	455
2. Adopt a policy to identify the manner in which fees and charges are set and the extent to which they cover the cost of the service provided.	Yes	453
3. Adopt a policy to guide the issuance and management of debt.	Yes	455
4. Adopt a policy on the maximum amount of debt and debt service that should be outstanding at any one time.	Yes	456
5. Adopt a policy limiting the use of one-time revenues for ongoing expenditures.	Yes	452
6. Identify major revenue sources considered unpredictable and define how these resources may be used.	Currently Developing	
7. Develop a policy that defines a balanced operating budget, encourage commitment to a balanced budget under normal circumstances, and provide for disclosure when a deviation from a balanced operating budget is planned or when it occurs.	Yes	450
8. Adopt a policy that encourages a diversity of revenue sources.	Yes	452
9. Develop a policy to guide the financial actions to be undertaken in the event of emergencies, natural disasters, or other unexpected events.	Yes	452

## 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. **Status: In compliance.**

#### **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. **Status: The City is currently implementing a cost recovery plan.**

#### **Borrowing for operating expenditures (expenses)**

The City shall not use debt or bond financing to fund current operating expenditures (expenses). **Status: In compliance.**

### **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.

**Status: The City is working with all departments to develop and enhance performance measurements.**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. **Status: The City is currently taking steps to bring several funds back into compliance.**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. **Status: The City has been awarded the Distinguished Budget Presentation Award for the seventeenth consecutive year.**

## **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. **Status: In compliance.**

### **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.

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

***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. **Status: In compliance.**

***Bi-annual review*** - The City Manager shall direct a bi-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. **Status: In compliance.**

***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. **Status: In compliance.**

***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. **Status: In compliance.**

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

***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). **Status: In compliance.**

*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. **Status: In compliance.**

### **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 5 percent of total expenses. **Status: In compliance.**

*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). **Status: In compliance.**

*Transfer from Golf Course Fund* - An administrative transfer from the Golf Course Fund to the General Fund shall be based on 10% of its estimated ending working capital balance, as long as it's the transfer does not cause its working capital balance to fall below its targeted reserve balance as established in Section 3. **Status: In compliance.**

### **3. RESERVE POLICIES**

The objectives of the 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**

The City shall strive to maintain a targeted reserve of 90 to 120 days of expenditures in the General Fund to meet unanticipated contingencies and fluctuations in revenue. The number of days shall be calculated by taking the budgeted expenditures (expenses) for the fund (including capital outlay), dividing by 365 days and multiplied by 90 days for the lower limit and 120 days for the upper limit. In conjunction with the annual audit, if the ending reserve balance exceeds 120 days of budgeted operating expenditures; the excess may be reallocated by designating it for future capital use. 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. **Status: In compliance.**

#### **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. **Status: The City is currently taking steps to bring several funds back into compliance.**

#### **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. **Status: In compliance.**

#### **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. **Status: The City is currently developing rate stabilization reserves in the Utility Fund.**

### **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. **Status: In compliance.**

#### **Revenue supported bonds**

The City shall utilize, where feasible, revenue supported or backed bonds to finance public improvements for its enterprise operations. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. *The city attempts to award bonds based on a true interest cost (TIC) basis; however upon the recommendation by the Director of Finance, a net interest cost (NIC) approach may be used.*

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 Nationally Recognized Municipal Securities Information Repositories (NRMSIR's) according to timeframes required within the SEC ruling. **Status: In compliance.**

### **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.

**Status: The City is developing a five year plan. (Currently have a three year plan)**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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. **Status: In compliance.**

### **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 January following the fiscal year end. **Status: In compliance.**

### **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, 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 January 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. **Status: In compliance.**

### **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. **Status: The City has been awarded the Certificate of Achievement for Excellence in Financial Reporting for the twenty-fifth consecutive year.**

### **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. **Status: In compliance.**



# **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**

**Amended – August 1997**

**Amended – November 2000**

**Amended – February 2003**

**Amended – February 2005**

**Amended – October 2005**

**City of La Porte, Texas**

*Cynthia B. Alexander  
Assistant City Manager*

*Shelley Wolny  
Investment Officer*

## 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.

## II. **PURPOSE**

The purpose of this investment policy is to comply with all statutes governing the investment of the City's funds and Chapter 2256 of the Government Code ("Public Funds Investment 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.

## III. **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 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.

## IV. **OBJECTIVES**

SAFETY The primary objective of the City's investment activity is the preservation of capital 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.

**V. OVERSIGHT RESPONSIBILITY**

Oversight Responsibility for the investment activity of the City of La Porte shall rest with the Fiscal Affairs Committee and the City Manager.

**VI. RESPONSIBILITY AND CONTROL**

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.

QUARTERLY REPORTS The Director of Finance shall submit quarterly an investment report that summarizes recent market conditions, economic developments and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent quarter and describe the portfolio in terms of investment securities, maturities, risk characteristics, book values, market values and other features. The report shall explain the quarter's total investment return and compare the return to budgetary expectations. The report shall include an appendix that discloses all transactions during the quarter.

ANNUAL REPORTS Within 90 days of the end of the fiscal year, the Director of Finance shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include twelve-month and quarterly comparison of returns, and shall suggest improvements that might be made in the investment program.

PRUDENCE Investments shall be made with the exercise of due care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their own capital as well as the probable income to be derived. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

IMDEMNIFICATION The 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 PFIA must be filed with the Texas Ethics Commission and the governing body of the City of La Porte.

TRAINING Investment Officers shall attend at least one investment training session within 12 months after taking office or assuming duties, and shall attend an investment training session not less than once in a two-year period and receive not less than 10 hours of instruction relating to investment responsibilities from an independent source approved by the Fiscal Affairs Committee. 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. Independent sources that may provide investment training include the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League. Training shall be in accordance with the Public Funds Investment Act and shall include education in investment controls, security risks, market risks, and compliance with statutes governing the investment of public funds.

## VII. 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 Assets of funds of the government of the City of La Porte may be invested in the following as authorized by the Public Funds Investment Act:

### A. Obligations of, or Guaranteed by Governmental Entities

1. Except as provided by Subsection (b), the following are authorized investments under this section:
  - a) obligations of the United States or its agencies and instrumentalities;
  - b) direct obligations of this state or its agencies and instrumentalities;

- c) collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
  - d) 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; and
  - e) 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.
2. The following are not authorized investments under this section:
- a) 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);
  - b) obligations whose payment represents the principal stream of cash from the underlying mortgage-backed security collateral and pays no interest (Principal only bonds);
  - c) collateralized mortgage obligations that have a final stated maturity date of greater than 10 years; and
  - d) collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

#### B. Certificates of Deposit and Share Certificates

1. A certificate of deposit is an authorized investment under this Subchapter if the certificate is issued by a state or national bank domiciled in this state, a savings bank domiciled in this state, or a state or federal credit union domiciled in this state and is:
- a) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
  - b) secured by obligations that are described by Section 2256.009 (a), including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by Section 2256.009 (b); or
  - c) secured in any other manner and amount provided by law for deposits of the investing entity.

#### C. Repurchase Agreements

1. A fully collateralized repurchase agreement is an authorized investment under this Subsection if the repurchase agreement:

- a) has a defined termination date;
  - b) is secured by obligations described by Section 2256.009 (a)(1); and
  - c) requires the securities being purchased by the entity to be pledged to the entity, held in the entity's name, and deposited at the time the investment is made with the entity or with a third party selected and approved by the entity; and
  - d) is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state.
  - e) repurchase agreements and reverse repurchase agreements shall be entered into only with dealers who have executed a Master Repurchase Agreement with the City.
2. In this section, "repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations described by Subsection A, 1,a), at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement.
  3. Notwithstanding any other law, the term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered.
  4. Money received by an entity under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature no later than the expiration date stated in the reverse security repurchase agreement.

#### D. Banker's Acceptances

1. A banker's acceptance is an authorized investment under this subchapter if the banker's acceptance:
  - a) has a stated maturity of 270 days or fewer from the date of its issuance;
  - b) will be, in accordance with its terms, liquidated in full at maturity;
  - c) is eligible for collateral for borrowing from a Federal Reserve Bank; and
  - d) is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least one nationally recognized credit rating agency.

#### E. Commercial Paper

1. Commercial paper is an authorized investment under this subchapter if the commercial paper:
  - a) has a stated maturity of 270 days or fewer from the date of its issuance; and

- b) is rated not less than A-1 or P-1 or an equivalent rating by at least;
- c) two nationally recognized credit rating agencies; or
- d) one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

F. Mutual Funds

1. A no-load money market mutual fund is an authorized investment under this subchapter if the mutual fund:
  - a) is registered with and regulated by the Securities and Exchange Commission;
  - b) provides the investing entity with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. Section 80a-1 et seq.);
  - c) has a dollar-weighted average stated maturity of 90 days or fewer; and
  - d) includes in its investment objectives the maintenance of a stable net asset value of \$1 for each share.
  
2. In addition to a no-load money market mutual fund permitted as an authorized investment in Subsection (a), a no-load mutual fund is an authorized investment under this Section if the mutual fund:
  - a) is registered with the Securities and Exchange Commission;
  - b) has an average weighted maturity of less than two years;
  - c) is invested exclusively in obligations approved by this subchapter;
  - d) is continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or it equivalent; and
  - e) conforms to the requirements set forth in Sections 2256.016 (b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities.
  
3. An entity is not authorized by this section to:
  - a) 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 Subsection (b);
  - b) invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in Subsection (b); or
  - c) 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 Subsection (a) or (b) in an amount that exceeds 10 percent of the total assets of the mutual fund.

## G. Investment Pools

1. An entity may invest its funds and funds under its control through an eligible investment pool if the governing body of the entity by rule, order, ordinance, or resolution, as appropriate, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by this subchapter.
2. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, an investment officer or other authorized representative of the entity an offering circular or other similar disclosure instrument that contains, at a minimum, the following information:
  - a) the types of investments in which money is allowed to be invested;
  - b) the maximum average dollar-weighted maturity allowed, based on the stated maturity date, of the pool;
  - c) the maximum stated maturity date any investment security within the portfolio has;
  - d) the objectives of the pool;
  - e) the size of the pool;
  - f) the names of the members of the advisory board of the pool and the dates their terms expire;
  - g) the custodian bank that will safekeep the pool's assets;
  - h) whether the intent of the pool is to maintain a net asset value of one dollar and the risk of market price fluctuation;
  - i) whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or guarantees, and a description of the secondary source of payment;
  - j) the name and address of the independent auditor of the pool;
  - k) the requirements to be satisfied for an entity to deposit funds in and withdraw funds from the pool and any deadlines or other operating policies required for the entity to invest funds in and withdraw funds from the pool; and
  - l) the performance history of the pool, including yield average dollar-weighted maturities, and expense ratios.
3. To maintain eligibility to receive funds from and invest funds on behalf of an entity under this chapter, an investment pool must furnish to the investment officer or other authorized representative of the entity:
  - a) investment transaction confirmations; and
  - b) a monthly report that contains, at a minimum, the following information:

- i. the types and percentage breakdown of securities in which the pool is invested;
  - ii. the current average dollar-weighted maturity, based on the stated maturity date, of the pool;
  - iii. the current percentage of the pool's portfolio in investments that have stated maturities of more than one year;
  - iv. the book value versus the market value of the pool's portfolio, using the amortized cost valuation;
  - v. the size of the pool;
  - vi. the number of participants in the pool;
  - vii. the custodian bank that is safekeeping the assets of the pool;
  - viii. a listing of daily transaction activity of the entity participating in the pool;
  - ix. the yield and expense ratio of the pool;
  - x. the portfolio managers of the pool; and
  - xi. any changes or addenda to the offering circular.
4. An entity by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds.
5. In this section, "yield" shall be calculated in accordance with regulations governing the registration of open-end management investment companies under the Investment Company Act of 1940, as promulgated from time to time by the Federal Securities and Exchange Commission.
6. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, a public funds investment pool created to function as a money market mutual fund must mark its portfolio to market daily, and, to the extent reasonably possible, stabilize a \$1 net asset value. If the ratio of the market value of the portfolio divided by the book value of the portfolio is less than 0.995 or greater than 1.005, portfolio holdings shall be sold as necessary to maintain the ratio between 0.995 and 1.005.
7. To be eligible to receive funds from and invest funds on behalf of an entity under this chapter, a public funds investment pool must have an advisory board composed:
  - a) equally of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for a public funds investment pool created under Chapter 791 and managed by a state agency; or
  - b) of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for other investment pools.

8. To maintain eligibility to receive funds from and invest funds on behalf of an entity under this chapter, an investment pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service.

EXISTING INVESTMENTS Any investments currently held that do not meet the guidelines of this policy shall be reviewed to determine the ability to liquidate. 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.

PROCUREMENT Investments of subsections A-G of this section may be made only after competitive bids are solicited from at least three sources, with the exception of a) transactions with money market mutual funds and local government investment pools, and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution.

MONITORING The market value of each investment shall be obtained monthly from a source such as the Wall Street Journal newspaper, a reputable brokerage firm or security pricing service and reported on the monthly investment reports.

LENGTH OF INVESTMENTS 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 of La Porte to diversify its investment portfolios. Assets held in the common investment portfolio shall be diversified to eliminate the risk of loss resulting from one concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be determined and revised periodically by the Fiscal Affairs Committee.

In establishing specific diversification strategies, the following general policies and constraints shall apply:

- A. Portfolio maturities shall be staggered in a way that protects interest income from the volatility of interest rates and that avoids undue concentration of assets in a specific maturity sector. Securities shall be selected which provide for stability of income and reasonable liquidity. The City shall continually invest a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.
- B. The Fiscal Affairs Committee shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bill and notes, or insured and collateralized certificates of deposits. The Fiscal Affairs Committee shall conduct a semi-annual review of these guidelines, and shall evaluate the probability of market and default risk in various investment sectors as part of its considerations.

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%
6.	Municipal Securities	20%
7.	Repurchase Agreements	50%
8.	Bankers' Acceptance Bonds	35%
9.	Commercial Paper	35%

### VIII. SELECTION OF BANKS AND DEALERS

BIDDING PROCESS Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP) issued every three (3) years. In selecting depositories, the 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.

INSURABILITY Banks and Savings & Loans Associations seeking to establish eligibility for the City's competitive certificate of deposit purchase program, shall submit financial statements, evidence of Federal insurance and other information as required by the Director of Finance.

PRIMARY DEALERS AND APPROVED LIST For brokers and dealers of government securities, Investment Officers shall select only those dealers reporting to the Market Reports Division of the Federal Reserve Bank of New York, also known as "primary government securities dealers," unless a comprehensive credit and capitalization analysis reveals that other firms are adequately financed to conduct public business. Before engaging in investment transactions with a broker/dealer, 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 entity; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by the entity's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity'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 brokers that are authorized to engage in investment transactions with the City. (Exhibit A)

**IX. SAFEKEEPING AND CUSTODY**

INSURANCE OR COLLATERAL All bank deposits, certificates of deposit, and repurchase agreements shall be secured by pledged collateral. Bank deposits and certificates of deposit shall be collateralized with a market value equal to no less than 102% of the deposits plus accrued interest less than an amount insured by FDIC. Repurchase agreements shall be monitored daily. Evidence of the pledged collateral shall be maintained by the Director of Finance or a third party financial institution. Repurchase agreements shall be documented by specific agreement noting the collateral pledged in each agreement. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances.

SAFEKEEPING AGREEMENT All safekeeping arrangements shall be in accordance with a Safekeeping Agreement approved by the Fiscal Affairs Committee which clearly defines the procedural steps for gaining access to the collateral should the City of La Porte determine that the City's funds are in jeopardy. The safekeeping institution, or Trustee, shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral. The safekeeping agreement shall include the signatures of the City of La Porte, the firm pledging the collateral, and the Trustee.

COLLATERAL DEFINED The City of La Porte shall accept only the following securities as collateral:

- A. FDIC insurance coverage;
- B. United States Treasuries and Agencies;
- C. Texas State, City, County, School or Road District bonds with a remaining maturity of ten (10) years or less with rating from a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent;
- 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.

DELIVERY VERSUS PAYMENT All investment transactions, with the exception of local government investment pools and mutual fund transactions, shall be purchased using the delivery versus payment method. 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 or held on behalf 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.
- G. Documentation on investment bidding events.
- H. Written conformation of telephone transactions.
- 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.
- N. Verification of all interest income and security purchase as sell computations.
- O. Review of financial condition of all brokers, dealers and depository institutions.
- P. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies.

COMPLIANCE AUDIT The City of La Porte shall perform, in conjunction with its annual financial audit, a compliance audit of management controls on investments and adherence to the entity's established investment policies. The audit shall include a formal review of the quarterly investment reports by an independent auditor and the results reported to the governing body by the independent auditor. Also, the governing body shall review its investment policy and investment strategy not less than annually and adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and strategy, and recorded any changes made to them.



## GLOSSARY OF TERMS

**AFIS** – An acronym meaning Automated Fingerprint Identification System.

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

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

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

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

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

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

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

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

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

**BOND ISSUE** - Bonds sold.

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

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

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

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

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

**CAFR** – An acronym meaning Comprehensive Annual Financial Report.

**CDBG** – An acronym meaning Community Development Block Grant.

**CPR** – An acronym meaning Cardiopulmonary Resuscitation.

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EMS** – An acronym meaning Emergency Medical Services.

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

## GLOSSARY OF TERMS

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

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

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

**FEMA** – An acronym for the Federal Emergency Management Agency.

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

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

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

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

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

**GASB** – An acronym for the Government Accounting Standards Board.

**GFOA** – An acronym for the Government Finance Officers Association.

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

**LEPC** – An acronym meaning Local Emergency Planning Committee.

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

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

**MIS** – An acronym for Management Information Systems.

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

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

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

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

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

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

**PFIA** – An acronym meaning Public Funds Investment Act.

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

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

## GLOSSARY OF TERMS

**PRINCIPAL OF BONDS** - The face value of the bonds.

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

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

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

**RFP** – An acronym meaning Request for Proposal.

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

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

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

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

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

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

**TEEX** – An acronym meaning Texas Engineering Extension Service.

**TIRZ** – An acronym meaning Tax Increment and Reinvestment Zone.

**TxDOT** – An acronym meaning Texas Department of Transportation.

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

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

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

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

**UASI** – An acronym meaning Urban Area Homeland Security.

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



## CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SALE OF MATERIALS** - Proceeds from the sale of materials.

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

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

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

## CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHART OF REVENUE ACCOUNTS

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

**WATER METERS** - Proceeds from the installation of water meters.

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

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

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

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

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

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



## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 1010 **REGULAR EARNINGS** - Compensation to employees for work performed up to 40 hours per week. Also includes pay for vacation, sick and other paid time off.
- 1011 **SEASONAL EARNINGS** – Account used exclusively by the Recreation Division to capture the costs associated with summer time employees.
- 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.
- 1080 **INSURANCE - MEDICAL** - Cost to provide employee, retiree and dependents health coverage.
- 1081 **INSURANCE - LIFE** - Cost of providing life insurance for employees.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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, duct tape and office furniture/equipment not meeting the criteria of a fixed asset.
- 2016 **JAIL OPERATIONS** - Cost incurred for supplies related to the operation of the jail.
- 2017 **SPECIALIZED SUPPLIES** - Cost incurred for special supplies used in certain operations. Examples include SWAT and DARE supplies.
- 2018 **COMPUTER SUPPLIES** - Cost incurred for the operation of microcomputers in the various divisions. Included in this account are computer paper and ribbons.
- 2019 **TRAINING FIELD SUPPLIES** - Cost incurred for the operation of the Fire Training Facility.
- 2030 **SMALL PARTS** - Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 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 4<sup>th</sup> 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 and file cabinets.
- 2093 **COMPUTER EQUIPMENT** – Non-capital expenditures for computer equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are personal computers, printers, copiers and fax machines.
- 3001 **MEMBERSHIPS AND SUBSCRIPTIONS** - Memberships to professional organizations and subscriptions to professional publications.
- 3020 **TRAINING/SEMINARS** - Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.
- 3021 **SPECIAL COMMISSIONS** – Travel and training related expenses for citizen or volunteer committees.
- 3022 **EMPLOYEE TRAINING** – Cost incurred for training provided by Human Resources to all employees.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

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

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 4022 **RENT: BUILDING/LAND** - Cost incurred for rental of buildings and/or land.
- 4030 **VEHICLE MAINTENANCE: FLEET MAINTENANCE** - Cost incurred by the various divisions by the vehicle maintenance fund for the upkeep of their vehicles.
- 4031 **OTHER VEHICLE MAINTENANCE** - Cost incurred by divisions that elect to perform selective vehicle maintenance.
- 4050 **COMPUTER HARDWARE** - Maintenance cost for the City's computer hardware.
- 4055 **COMPUTER SOFTWARE** - Maintenance cost for the City's computer software. Also includes cost for computer software and updates not meeting the criteria for a fixed asset.
- 4060 **COMPUTER LEASE FEES** - Lease fees paid by the various divisions for the use and replacement of computer equipment.
- 4065 **COMPUTER MAINTENANCE FEES** - Cost incurred by the various divisions by the technology fund for the upkeep of computer equipment and phones.
- 4070 **EMERGENCY MANAGEMENT** - Cost incurred for the operation of emergency management.
- 4080 **BUILDING SECURITY** – Costs incurred by Municipal Court for building security.
- 4081 **TECHNOLOGY** – Costs incurred for technological enhancements for the Municipal Court.
- 5001 **AUDIT** - Cost incurred for professional services related to accounting.
- 5002 **ENGINEERING** - Cost incurred for professional services related to engineering.
- 5003 **LEGAL**-Cost incurred for professional services related to legal services. Includes City Attorney and court costs.
- 5004 **CONSULTING** - Cost incurred for professional services related to consulting.
- 5005 **PERSONNEL SERVICES** - Cost incurred for professional services related to personnel services.
- 5006 **FISCAL SERVICES** - Cost incurred for professional services related to fiscal services.
- 5007 **OTHER PROFESSIONAL SERVICES** - Cost incurred for professional services not specifically identified elsewhere.
- 5008 **MEDICAL SERVICES** - Cost incurred for pre-employment physicals and drug tests.
- 5009 **JUDICIAL SERVICES** - Cost incurred for Judicial Services in the Municipal Court operation.
- 5010 **CITY PROSECUTOR** - Cost incurred for providing prosecution for violators of city ordinances.
- 5011 **CLAIMS ADMINISTRATION** - Cost incurred to have a third party administer the City's medical insurance plan.
- 5012 **PROPERTY RESALE SERVICES** – Cost incurred by City for disposing of tax acquired properties.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

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

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

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

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

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