

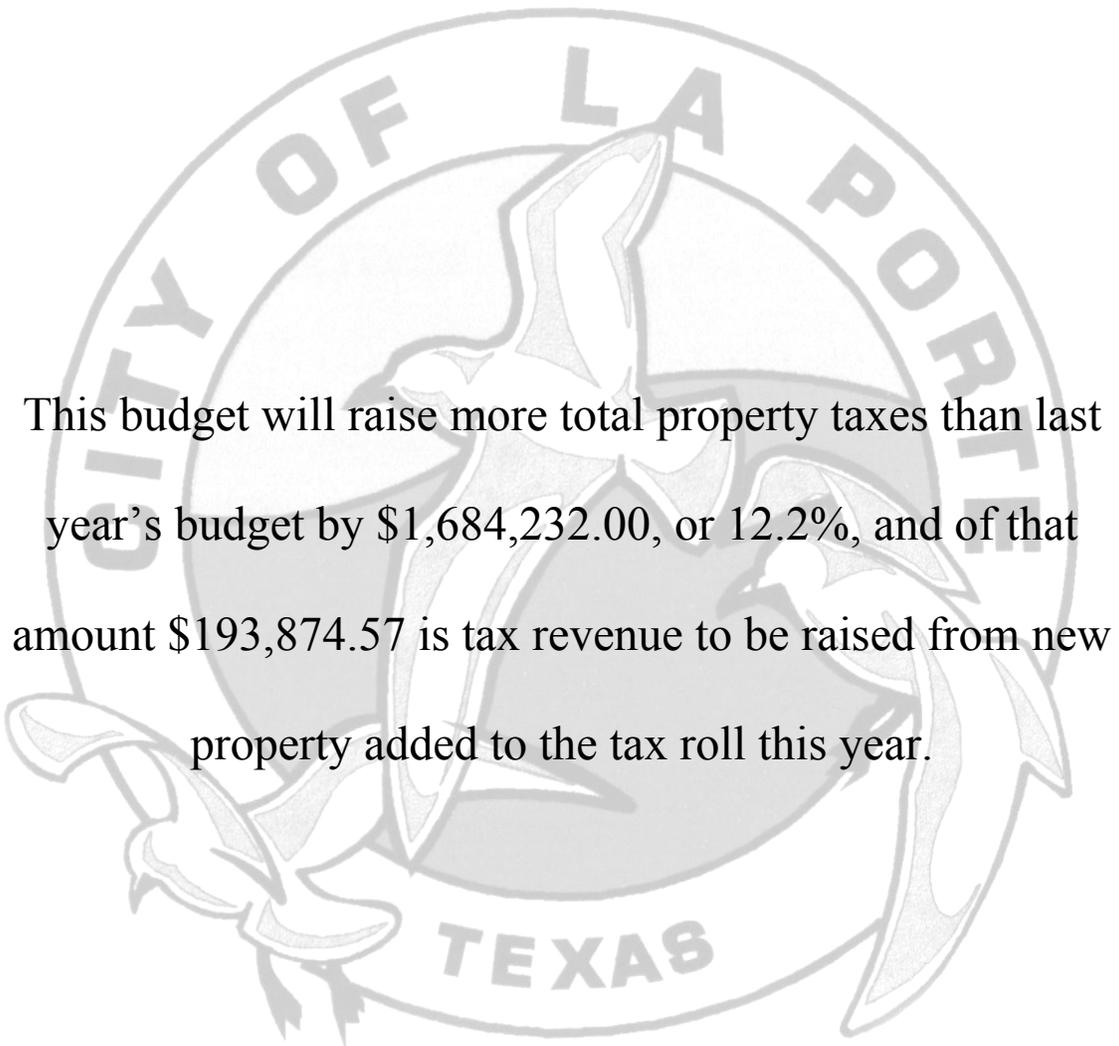
# **CITY OF LA PORTE, TEXAS**

## **OPERATING BUDGET**

**OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011**







This budget will raise more total property taxes than last year's budget by \$1,684,232.00, or 12.2%, and of that amount \$193,874.57 is tax revenue to be raised from new property added to the tax roll this year.



# MAYOR AND CITY COUNCIL



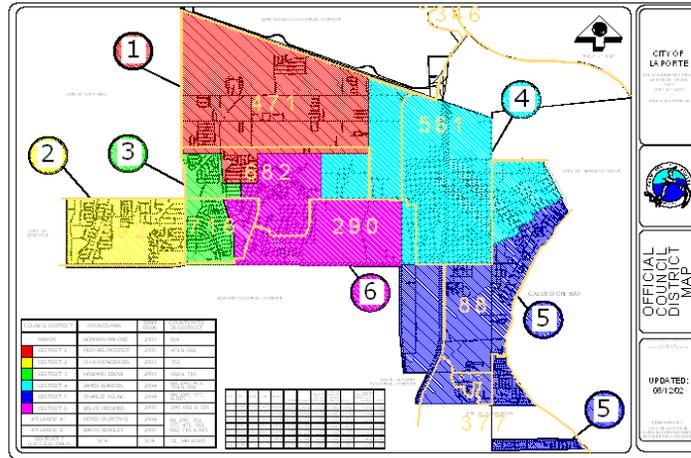
**Louis Rigby**  
Mayor



**Michael Mosteit**  
Council Person  
District 1



**Tommy Moser**  
Council Person  
District 4



**Mike Clausen**  
Council Person  
District 6



**John Black**  
Council Person  
At Large B



**John P. Zemanek**  
Council Person  
At Large A



**Daryl Leonard**  
Mayor Pro Tempore  
District 3



**Chuck Engelken**  
Council Person  
District 2



**Jay Martin**  
Council Person  
District 5

5



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of La Porte  
Texas**

For the Fiscal Year Beginning

**October 1, 2009**

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, 2009.

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

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

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## **HOW TO USE THIS BUDGET DOCUMENT**

### **A READERS GUIDE**

The City of La Porte Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework that shows how City services are maintained and improved for fiscal year 2010-2011.

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

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

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

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

#### **BUDGET FORMAT**

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

The **Introduction** Section includes the City Manager's Message, which is addressed to the Mayor and City Council and explains the major policies, trends and issues that affected the development of the 2010-2011 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 2010 Appraisal Roll is presented in this section. Additionally, the Personnel Summary, which recaps staffing levels by division for a three-year period is included in this section.

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

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

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

The **Special Revenue Funds** Section summarizes the Special Revenue Funds, which include the Community Investment Fund, the Hotel/Motel Occupancy Tax Fund, 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.

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

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

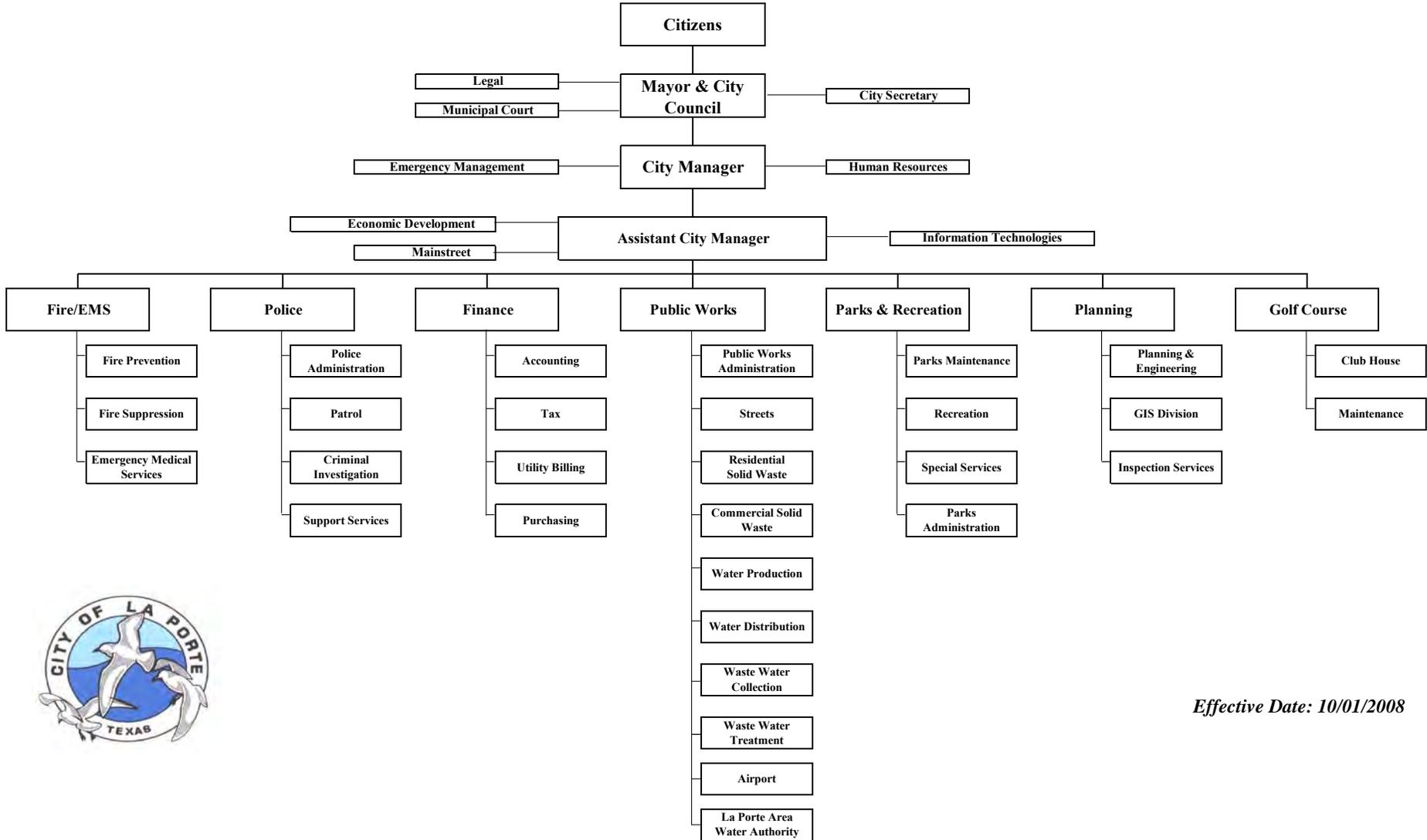
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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

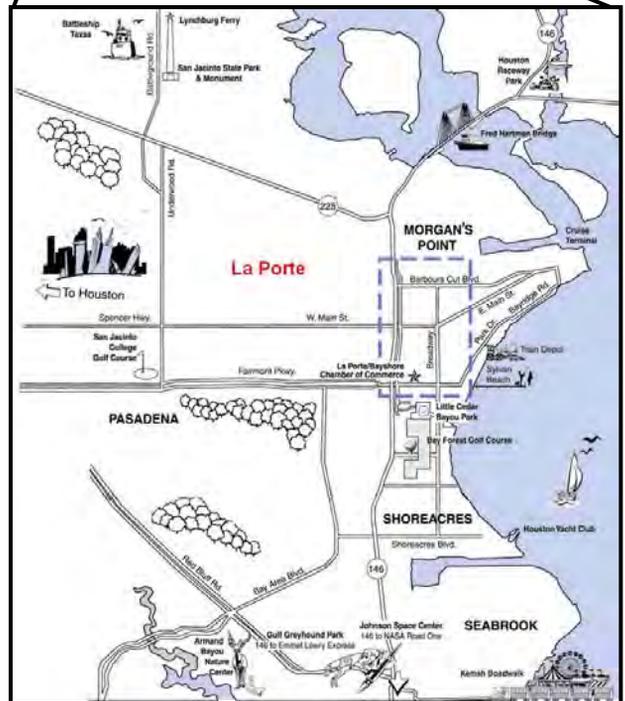
Staff diligently strives to improve the Budget Document each year and participates in the GFOA Distinguished Budget Presentation Award Program. To be eligible for the award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial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

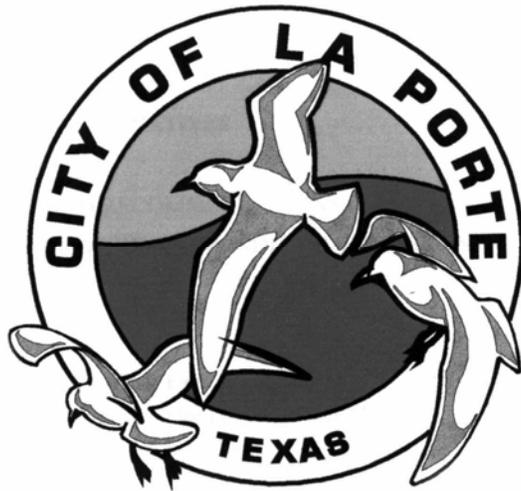
Should you have any questions or comments regarding the information presented in this document, please feel free to contact the Director of Finance or the Budget Officer at 281-471-5020.

# CITY OF LA PORTE ORGANIZATIONAL CHART



*Effective Date: 10/01/2008*







# City of La Porte

Established 1892

September 30, 2010

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 2010-11 Operating Budget and Capital Improvement Program. This document, as delineated on the pages that follow, was formally adopted by Council at a regularly scheduled meeting on September 13, 2010. The budget is the document the City uses in its mission to provide services and to improve the quality of life of its citizens. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	<u>FY 2009-10</u> <u>ADOPTED BUDGET</u>	<u>FY 2010-11</u> <u>ADOPTED BUDGET</u>
General Fund	\$ 32,894,465	\$ 36,721,763
Utility Fund	7,740,176	7,885,956
Enterprise Funds	2,360,806	1,062,988
Internal Service Funds	7,651,680	7,947,213
Capital Improvement Funds	15,724,381	5,550,626
Debt Service Funds	5,143,525	4,522,560
Grant Fund	2,160,353	831,499
Street Maintenance Sales Tax Fund	700,000	700,000
Community Investment Fund	344,700	351,000
Hotel/Motel Fund	977,522	373,519
La Porte Development Corporation	1,910,464	1,215,599
Tax Increment Reinvestment	<u>1,413,966</u>	<u>1,919,250</u>
Total Authorized Operations	\$ 79,022,038	\$ 69,081,973

The figures outlined above represent a \$9,940,065 or 12.6% decrease when compared to last year's budget. This budget is built around discussions that took place during the City Council's spring budget retreat, with a continued emphasis on capital program development. The majority of the decrease in this fiscal year 2010-11 budget is attributed to a decrease in capital improvements. Some of the more significant projects included in FY2011 are trail improvements, drainage improvements, street improvements, and various utility improvements. Also included in this budget are vehicle/equipment replacements of \$1.9 million. Health care is projected to increase by 12%; however, we were able to use excess fund balance from the General Fund to offset a portion of the anticipated increases next year without increasing the employee's contributions.

The City's existing financial position is strong, but it is the current condition of the economy and the uncertainty of the next few years that is of concern. This budget not only encompasses direction of Council from the spring budget retreat, but it also incorporates strategies for reducing the expenses to the City over the next several budget years. Rising costs of personnel and the related benefits have been a challenge to the City; however, a healthy fund balance in the General Fund has allowed the City to send additional funding to the Insurance Fund to help

offset the rising healthcare costs. Health programs have also been established in an attempt to control costs. In another effort to reduce costs over the next few years, the City is transferring excess fund balance in the General Fund to the Motor Pool Fund to reduce lease fees by prefunding vehicle replacements. Other operational costs remain steady.

Overall, the revenues for the City have remained stable. Based on information received from HCAD, the City is projecting only a slight decline with minimal impact to the budget. The economy has impacted sales tax revenues; however, this revenue source represents 7.5% of total revenues which minimizes the negative impact. An increase in the residential solid waste fee has been included in the budget and will offset the addition of one employee in the solid waste division. A more in-depth discussion of the revenues can be found on page 21.

Conservative revenue estimates and efforts to reduce expenditures have contributed to the City's strong financial position and have allowed the City to weather the economic downturn. We are especially pleased that there are no property tax rate increases included in the upcoming budget. Additional projects are being funded by utilizing excess fund balances and previously issued debt that had been stranded. With the associated fund draw downs, the remaining fund balances continue to meet operational objectives and current fiscal policies.

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 based around the following themes: (1) no increase in the property tax rate, (2) fund the employee pay plan (3% merit increases), (3) no increases in employee health care contributions, (4) capital projects, (5) balance the budget, (6) customer service, (7) economic development, (8) communication / technology improvements, (9) stabilize revenue streams necessary to protect City assets, (10) 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, it is designed to keep ad valorem taxes at the same rate as in prior years.

The 2010-11 City Budget is designed to render municipal services at a similar level as delivered in the prior year. Throughout the budget there are planned programs and projects that enhance the work environment and the community. Furthermore, our plan will continue to promote the expansion of recreation amenities for the general population. 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 16.

## **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.

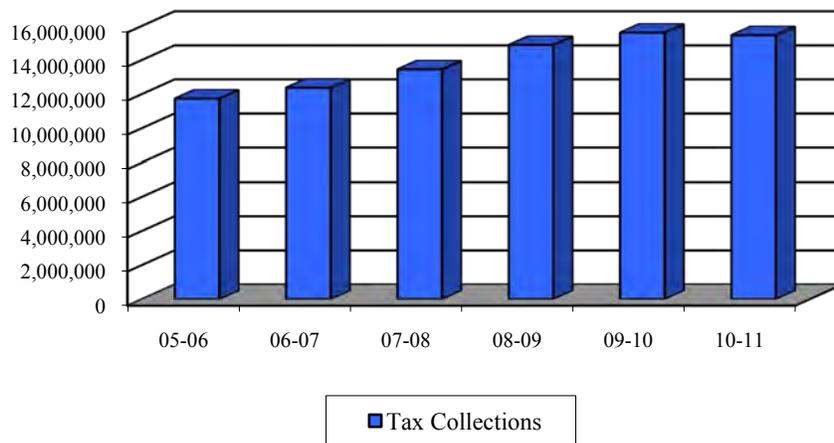
### **RESOURCES DERIVED THROUGH TAXATION**

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 2010-11 will mark the twenty-second 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 proposed tax rate, excluding tax rates for repayment of general obligation bonds and other contractual obligations and tax rates adjusted for new improvements, exceeds the effective tax rate and the rollback tax rate, qualified voters of the City may petition for a rollback election to determine whether to limit the tax rate to no more than the rollback tax rate.

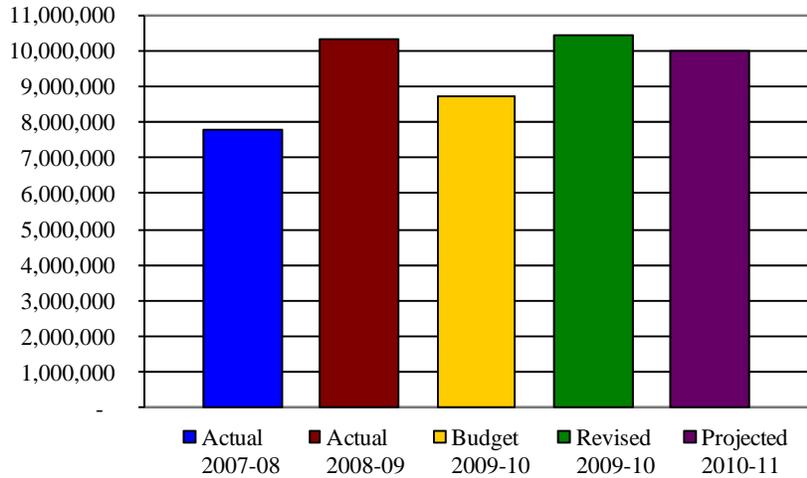
As authorized by state law, the City Council has approved certain exemptions to its citizens. Residential homeowners qualify for a homestead exemption that is equal to 20% of their appraised value. Citizens who are over 65 years of age qualify for an additional exemption, which exempts the first \$60,000 of assessed value. Additional exemptions are available for the disabled and veterans. For fiscal year 2010-11, the City expects to collect \$15.5 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 2009-10 and projected collections for 2010-11.

*Ad Valorem Tax Collections  
Six Year Comparison*



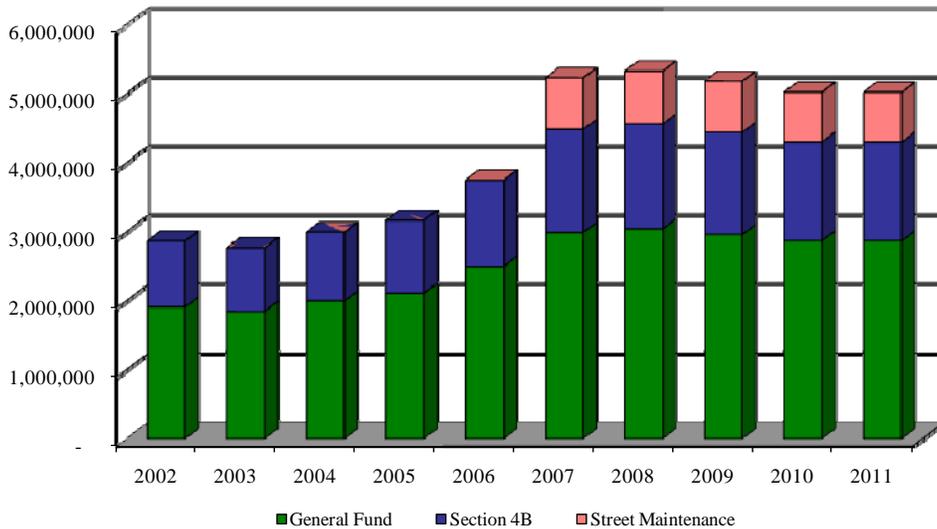
Another major revenue source that is derived utilizing the taxation process is the collection of “In Lieu of Tax” payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 22. The City expects to collect \$10.3 million from this revenue source. The graph on the following page shows that collections have increased over the last three years; however, a decrease is projected for FY2011 due to lower inventories resulting from the depressed economy. In fiscal year 2009, the City entered into new industrial contracts, which extend to December 31, 2019. Industries make payments in lieu of taxes at a percentage of what the City’s taxes would be if 100% of the industry was in the City. The rate under the old contracts was 53%. Under the terms of the new contracts, the annual in lieu payments increased to 62%. After the first six years of the contracts, the percentage increases to 63%.

### 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. The City expects to collect \$2.9 million for the General Fund and \$1.43 million for Section 4B Economic Development from this revenue source. It is estimated that the Street Maintenance Sales Tax will generate approximately \$716,613. This revenue source is projected to fall below 2010 levels due to the continued economic slump.

### 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 \$2.2 million from this revenue source in fiscal year 2010-11.

### 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 2010-11 is \$17 million. Listed below are major sources of revenues received from services rendered.

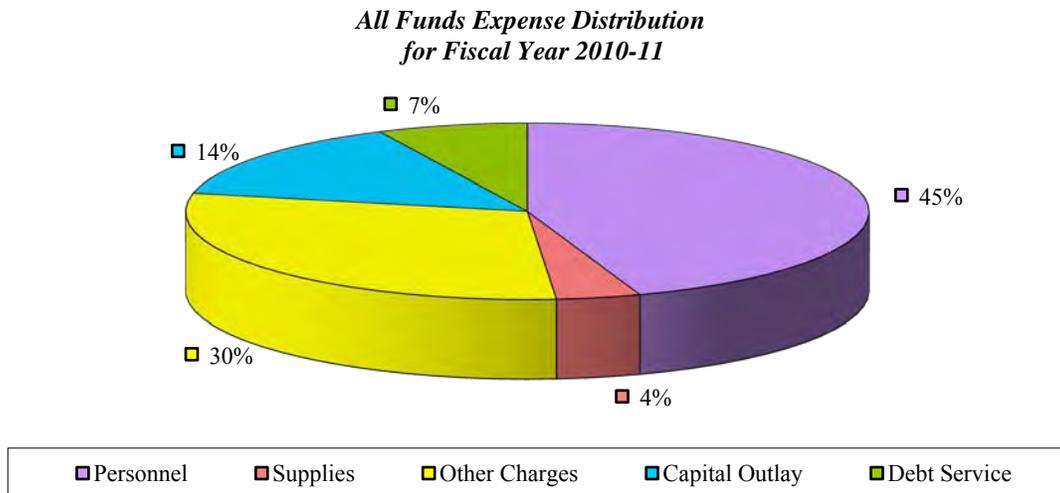
Service Rendered	Projected 2010-11 Resources
Water Production & Distribution	\$ 3,900,000
Wastewater Collection & Treatment	3,315,000
Residential Solid Waste Collection	1,980,000
Golf Course Fees	1,069,000

**Other Resources**

A critical resource for the City of La Porte is the earning of interest on investments. The City expects to earn \$335,750 on its idle funds during fiscal year 2010-11, which represents a 30% reduction from the current year estimate. The projection of this resource is based on a cash flow analysis and a conservative interest earnings yield based on current economic conditions. The planned draw down of fund balances for capital improvements is also projected to impact the interest earnings.

**SUMMARY OF EXPENDITURES**

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



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for \$19.4 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 45% of the City's resources. Regular salaries, overtime, and 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 7% of the City's total budget at \$4.5 million.

The Capital Outlay category includes procurement of vehicles totaling \$1,892,674, Capital Improvement Projects totaling \$5.3 million, and various capital items, which are listed on page 66, from departmental budgets. As mentioned earlier in this letter, this budget is a very capital intensive budget.

The Supplies category includes office, chemicals and other supplies. The supplies category accounts for \$2.5 million of the budget.

The Other category includes items such as utilities, training and education, and maintenance. This category totals \$18.7 million and represents 30% of the total budget. One of the largest expenditures in this category is for health insurance and property insurance, which are both located in the Insurance Fund. These two expenditures total approximately \$4.9 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to \$4.9 million annually.

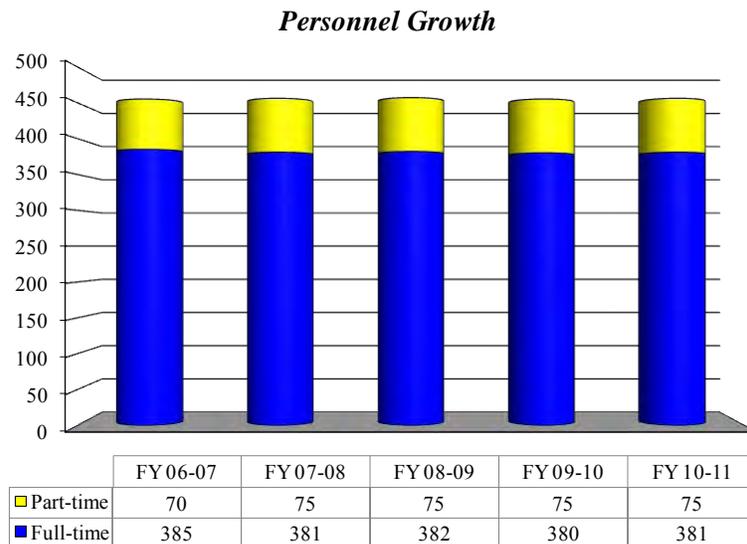
An in-depth discussion of resources and expenses for selected funds is found later in this letter.

### PERSONNEL CHANGES

In planning for staffing levels in fiscal year 2010-11, only one new position was added; however, this position is being funded by additional revenues from a \$1.50 increase in the residential solid waste fees. A brief synopsis of personnel changes is listed below.

**Senior Equipment Operator in the Public Works Department** – The Residential Solid Waste division is increasing staffing by one employee for FY2011. This addition of this position will allow the division to regularly operate a third brush loader allowing the division to keep up with the demands of the heavy trash pickup schedule. As mentioned, the position is offset by an increase in the garbage fees.

Below is a chart of the personnel growth in the City from FY 2007 through FY 2011.



In addition to the one new position, the FY2010-11 budget includes position upgrades in the Police, Finance, Emergency Management and Planning Departments. These positions were included to better meet the demands of each of the departments and will increase operational efficiency.

## FUND SUMMARIES

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

### General Fund Revenues

The general fund revenues for fiscal year 2009-10 are currently estimated at \$36,020,217 which is \$3,125,752 or 9.50% greater than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2009-10	Current Estimate 2009-10	Variance	Percent
General Property Taxes	\$ 12,021,871	\$ 13,615,086	\$ 1,593,215	13.25%
Franchise Fees	2,151,309	2,113,434	(37,875)	-1.76%
Sales Taxes	2,892,980	2,866,451	(26,529)	-0.92%
Industrial Payments	8,718,883	10,453,311	1,734,428	19.89%
Other Taxes	86,218	87,570	1,352	1.57%
Licenses & Permits	601,785	515,272	(86,513)	-14.38%
Fines & Forfeits	1,523,886	1,687,440	163,554	10.73%
Charges for Services	3,770,960	3,589,016	(181,944)	-4.82%
Parks & Recreation	205,990	232,716	26,726	12.97%
Recreation & Fitness Center	201,812	193,150	(8,662)	-4.29%
Intergovernmental	3,500	2,000	(1,500)	-42.86%
Miscellaneous	30,000	42,000	12,000	40.00%
Operating Transfers	460,271	460,271	0	0.00%
Interest	<u>225,000</u>	<u>162,500</u>	<u>(62,500)</u>	-27.78%
Total	\$ 32,894,465	\$ 36,020,217	\$ 3,125,752	9.50%

**Property Tax** collections are higher than projected due to new growth and increased valuations. Additionally, estimates were on the conservative side due to the uncertainty of the full impact of the lagging economy and the impact of Hurricane Ike on property values.

**Sales Taxes** are expected to be down \$26,529 or 0.92% due to decreased economic activity within the City associated with the downturn in the economy.

**Industrial Payment** collections were budgeted very conservatively. A few of the plants located within the district were in bankruptcy, and payment from these plants was uncertain. The City did indeed receive payment; thus, collections exceeded the budgeted amount. These companies have now come out of bankruptcy, so the City is projecting to receive payment in FY2011.

**Licenses and Permits** are projected to come in below original projections due to decreased activity mainly in the area of building permits as a result of the downturn in the economy. Many of the projects that had initially been planned were delayed, which deferred the issuance of the permits.

**Fines and Forfeits** are above projected numbers. This is due to an initiative to focus on TxDOT and weight violations, which had in turn significantly increased these revenue sources.

**Charges for Services** are below original estimates mainly due to reduced collections from EMS and residential solid waste. The residential solid waste decrease is due to a change in how the fees are recorded, which did not happen until October of 2009; therefore, the original projection was too high.

**Parks and Recreation** revenues are projected to exceed the budget due to increased activity at the swimming pools and wave pool.

**Interest Earnings** are estimated to drop \$111,883 from 2009 actual earnings due to current economic conditions. Interest earnings began to decrease mid-year in 2008 as the impact of the economy began to affect the investment pools and other investments. As investments were called or matured, they had to be replaced by instruments earning lower yields or were reinvested in the pools. Additionally, the cash expended during the use of fund balance decreased earning potential.

The revenues for the new fiscal year are projected at \$36,721,763, which is \$3,827,298, or 11.64%, higher than they were in the current year. The revenues for the new fiscal year are shown below:

Category	Original Projection 2009-10	Projection 2010-11	Variance	Percent
General Property Taxes	\$ 12,021,871	\$13,489,885	\$ 1,468,014	12.21%
Franchise Taxes	2,151,309	2,175,391	24,082	1.12%
Sales Taxes	2,892,980	2,866,451	(26,529)	-0.92%
Industrial Payments	8,718,883	10,000,000	1,281,117	14.69%
Other Taxes	86,218	89,321	3,103	3.60%
Licenses & Permits	601,785	569,824	(31,961)	-5.31%
Fines & Forfeits	1,523,886	1,692,440	168,554	11.06%
Charges for Services	3,770,960	3,731,732	(39,228)	-1.04%
Parks & Recreation	205,990	240,700	34,710	16.85%
Recreation & Fitness Center	201,812	193,250	(8,562)	-4.24%
Golf Course	0	1,069,000	1,069,000	
Intergovernmental	3,500	2,000	(1,500)	-42.86%
Miscellaneous	30,000	42,000	12,000	40.00%
Operating Transfers	460,271	397,269	(63,002)	-13.69%
Interest	<u>225,000</u>	<u>162,500</u>	<u>(62,500)</u>	-27.78%
Total	\$ 32,894,465	\$ 36,721,763	\$ 3,827,298	11.64%

**Property taxes** are projected to increase by 12% over the original 2010 projection due to growth in the tax base caused by increases in appraised values and new construction. The fiscal year 2010 projections were conservative, so while the 2011 budget shows a substantial increase over 2010, it represents approximately a 1% decrease from the current year based on early information from the appraisal district.

**Franchise Taxes** are projected to increase by \$24,082, or 1.12% when compared with the prior year's budget. The increase is mainly attributed to the reallocation of cable franchise fees. In prior years, the Technology fund received a percentage of these fees to support communications. The IT division has been relocated to the General Fund, so the allocation to that fund is no longer necessary.

**Sales Taxes** are projected to decrease by \$26,529 from the current year budget due to decreased economic activity within the City.

**Industrial Payments** are expected to increase by \$1.28 million, or 14.7%. This increase is attributed to the settlement of bankruptcies in a few of the plants located in the La Porte industrial zone. The City did not budget to receive payment from those plants in the current fiscal year; however, payment was received causing the City to exceed current projections.

**Licenses and Permits** are projected to be down from the current year budget by 5.3%, or \$31,961, due to a slow down of development within the City. Several new projects are still underway, but have been delayed as a result of the national economic downturn.

**Fines and Forfeits** are projected to increase from the current year budget. The increase in this revenue stream is a direct result of the success of the STEP program which was implemented during the 2008 fiscal year. It is expected that this will continue for the upcoming fiscal year. Additionally, the warrant roundup, which occurs

every spring, has been very successful. An increased focus on DOT and weight violations has resulted in increased collections.

**Charges for Services** are projected to decrease by 1%, or \$39,228. The decrease is attributable to reduced revenues from EMS patient revenues. In the past few years, efforts to collect delinquent accounts have been quite successful and have spiked revenue collections. Since old accounts have been collected, EMS patient revenues are returning to previous levels.

**Recreation and Fitness Center** fees are projected to drop due to decreased activity at the fitness center.

**Golf Course Fees and Charges** account for a \$1 million increase to the General Fund revenues. The Golf Course had previously been accounted for in its own fund. Beginning with the 2011 fiscal year, the Golf Course will now be accounted for as part of the General Fund.

**Interest earnings** are expected to continue to decline in fiscal year 2011. Interest rates remained at the lowest level in decades, and the City is also planning to draw down the fund balance in the General Fund for capital improvements, which will impact earnings as well.

**General Fund Expenditures**

The General Fund expenditures for fiscal year 2009-10 are currently estimated at \$38,000,205, which is \$5,105,740 or 15.52%, more than the original budget. The increase is due to capital improvement transfers that were added to the budget as a result of the increased revenues. The majority of the divisions are estimated to be under the original budget, with the exception of a few divisions in the Administration Department, the Police Department and the Non-Departmental division.

As noted, the Non-Departmental division exceeded the original budget for FY 2010 due to the addition of several one-time transfers related to capital projects, including a \$4,500,000 transfer added to set up a reserve for a fire station and a transfer of \$1.8 million for the prefunding of vehicle replacements. A restructuring of positions within the Police Administration caused that division to go over the initial budget; however, the department as a whole is within budget. In Administration, the increase is due to remodeling of office space that was originally budgeted for in the Non-Departmental Budget.

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

Department	Budget 2009-10	Current Estimate 2009-10	Variance	Percent
Emergency Services	\$ 4,454,121	\$ 4,342,032	(112,089)	-2.52%
Police	9,999,538	9,661,741	(337,797)	-3.38%
Administration	2,650,237	2,666,098	15,861	0.60%
Finance	1,496,397	1,484,798	(11,599)	-0.78%
Non-Departmental	3,337,668	9,453,470	6,115,802	183.24%
Public Works	5,132,712	4,795,158	(337,554)	-6.58%
Parks & Recreation	3,821,069	3,695,398	(125,671)	-3.29%
Planning & Engineering	<u>2,002,723</u>	<u>1,901,510</u>	<u>(101,213)</u>	-5.05%
Total	\$ 32,894,465	\$ 38,000,205	\$ 5,105,740	15.52%

The expenditures for the new year are budgeted at \$36,721,763, which is \$3,776,847, or 11.48% more than the current fiscal year. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2009-10	Budget 2010-11	Variance	Percent
Emergency Services	\$ 4,454,121	\$ 4,511,647	\$ 57,526	1.29%
Police	9,999,538	9,979,850	(19,688)	-0.20%
Golf Course	0	1,285,704	1,285,704	
Administration	2,650,237	3,932,584	1,282,347	48.39%
Finance	1,496,397	1,429,889	(66,508)	-4.44%
Non-departmental	3,337,668	4,556,010	1,218,342	36.50%
Public Works	5,132,712	4,993,718	(138,994)	-2.71%
Parks & Recreation	3,821,069	3,979,187	158,118	4.14%
Planning & Engineering	<u>2,002,723</u>	<u>2,053,174</u>	<u>50,451</u>	2.52%
Total	\$ 32,894,465	\$ 36,721,763	\$ 3,776,847	11.48%

The relocation of the Golf Course and IT divisions to the General Fund budget accounts for \$2,582,246 of the increase. Of the remaining twenty-nine different General Fund divisions comprising these Departments, fourteen (14) budgeted at amounts less than their 2009-10 budget level and ten (10) have budgets less than 5% greater than the previous year. The following divisions have budgets that are greater than a 5% increase over the prior year.

**Administration Department (City Secretary's Office)** – The budget for the City Secretary division has increased due to personnel costs associated with elections. During fiscal year 2010, those budgets ran over due to election costs associated with three special elections.

**Administration Department (Information Technology Division)** – As mentioned, the IT Division has been relocated to the General Fund and accounts for a \$1,296,542 increase to the Administration Budget.

**Finance Department (Non-Departmental Division)** – The budget for Non-Departmental is increasing for two transfers. The first is a \$400,000 transfer from the General Fund to the Insurance Fund to supplement the rising costs of health insurance. The City Council did not want the employees to bear the burden of the projected shortfall. The second item is an increase of \$832,531 in the transfer for capital improvement projects.

**Parks and Recreation Department:**

**Parks Maintenance** – The increase for this division is due to the purchase of two mowers, a cargo van, a pickup truck for the grounds maintenance supervisor and a street sweeper for trails. Additionally, improvements to the Recreation and Fitness Center will be included in the FY2011 budget.

**Recreation** – The majority of the increase in this division is for the replacement of exercise equipment in the Recreation and Fitness Center.

**Planning Department:**

**Planning & Engineering** – The increase in the Planning Division is attributed to the upgrade of an Engineering Technician to an Engineering Manager. As previously addressed, this upgrade was needed to better allocate resources to meet the demands on the department.

**General Fund Overall Fund Condition**

The projected end-of-year balance for the General Fund is \$11,002,286 which is approximately 30%, or 109 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 2009-10 are currently estimated at \$7,779,670, which is \$509,062 or 6.14%, less than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2009-10	Current Estimate 2009-10	Variance	Percent
Other	\$ 5,500	\$ 6,250	\$ 750	13.64%
Water	4,748,869	4,495,106	(253,763)	-5.34%
Sewer	3,509,363	3,275,814	(233,549)	-6.66%
Interest	<u>25,000</u>	<u>2,500</u>	<u>(22,500)</u>	-90.00%
Total	\$ 8,288,732	\$ 7,779,670	(\$ 509,062)	-6.14%

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 2009-10 has been a wet year for the City overall; therefore, water revenues are expected to be down as a result.

The revenues for the new fiscal year are projected at \$7,894,600, which is \$384,132, or 4.76%, lower than they were in the current year. The decrease is mostly attributed to a more conservative estimate on water sales based on collections from the past few years. Sewer sales are approximately 80% of water sales; therefore, sewer revenues will be down as well. The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection 2009-10	Projection 2010-11	Variance	Percent
Other	\$ 5,500	\$ 5,500	\$ 0	0.00%
Water	4,748,869	4,543,750	(205,119)	-4.32%
Sewer	3,509,363	3,343,350	(166,013)	-4.73%
Interest	<u>25,000</u>	<u>2,000</u>	<u>(23,000)</u>	-92.00%
Total	\$ 8,288,732	\$ 7,894,600	(\$ 394,132)	-4.76%

## Utility Fund Expenses

The Utility Fund expenses for fiscal year 2009-10 are currently estimated at \$8,954,153, which is \$264,299, or 3.04% greater than the Fiscal Year 2009-10 budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2009-10	Current Estimate 2009-10	Variance	Percent
Water Production	\$ 555,078	\$ 517,469	(\$ 37,609)	-6.78%
Water Distribution	826,370	856,951	30,581	3.70%
Wastewater Collection	962,883	962,383	( 500)	-0.05%
Wastewater Treatment	1,123,656	1,159,705	36,049	3.21%
Utility Billing	664,890	650,623	(14,267)	-2.15%
Non-departmental	<u>3,607,299</u>	<u>3,493,308</u>	<u>(113,991)</u>	-3.16%
Total	\$ 7,740,176	\$ 7,640,439	(\$ 99,737)	-1.29%

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

The expenses for the new year are budgeted at \$7,885,956, which is \$145,780, or 1.88% lower than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2009-10	Budget 2010-11	Variance	Percent
Water Production	\$ 555,078	\$ 580,673	\$ 25,595	4.61%
Water Distribution	826,370	885,237	58,867	7.12%
Wastewater Collection	962,883	991,238	28,355	2.94%
Wastewater Treatment	1,123,656	1,224,377	100,721	8.96%
Utility Billing	664,890	690,420	25,530	3.84%
Non-departmental	<u>3,607,299</u>	<u>3,514,011</u>	<u>(93,288)</u>	-2.59%
Total	\$ 7,740,176	\$ 7,885,956	\$ 145,780	1.88%

The divisional increases are driven by normal changes in costs, which include salary adjustments. Increases in gas and oil, as well as environmental mandates account for much of the increase. The 2.59% decrease in the Non-Departmental division is attributed to the reduction in the General and Administrative Transfer to the General Fund.

### Utility Fund Overall Fund Condition

The projected end-of-year working capital balance for the Utility Fund is \$1,286,393, which is approximately 16%, or 60 days of budgeted expenses. This is within 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 needed rate increases to cover operations and rebuild working capital, fiscal year 2008 was the final phase of the rate increases. The City has been able to cover the cost of increased 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 City has two remaining Enterprise Funds, which are the Airport Fund and the La Porte Area Water Authority. Since the Sylvan Pavilion has been turned over to Harris County, the Sylvan Beach Fund was closed. Additionally, the Golf Course Fund will be closed out and those divisions will become a part of the General Fund with the FY2011 budget.

The Airport Fund, which accounts for all operations at the City of La Porte Municipal Airport, is expected to have a working capital balance of \$372,909, which leaves the fund fiscally stable at 9/30/11. The La Porte Area Water Authority is expected to have a working capital balance of \$2,193,191, which leaves the fund with an estimated 769 days of working capital at 9/30/10.

### Internal Service Funds

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

The Motor Pool Fund will expend \$1,892,674 in replacing existing vehicles that have reached the end of their useful life. The Technology Fund is building the fund balance for future technology replacements, such as the SAN server, networks, telephone systems and other major equipment. The Insurance Fund includes \$210,000 for estimated worker's compensation claims, \$284,092 for liability insurance and \$3.7 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**

As has been mentioned throughout this letter, the fiscal year 2010-11 budget maintains a strong focus on capital improvements. The Capital Improvement Funds contain numerous projects that will expand or upgrade the City infrastructure and facilities, as well as improve the quality of life for La Porte's citizens. The 2010-11 budget includes over \$5.3 million of capital improvement projects. All of these projects are vital to the City's continued operation in a manner that is acceptable to our citizens.

The planned \$5.3 million for capital improvements scheduled for the 2011 fiscal year include \$0.9 million for parks related projects (including \$0.2 million for a bike/pedestrian trail systems), drainage projects totaling \$0.27 million, public works projects (including \$1.6 for various utility improvements and \$0.85 million for street improvements) and with the remainder broken down into projects for fire, technology and economic development. In addition to the proposed projects for FY2011, the City has currently \$7 million designated for ongoing drainage projects. The Capital Improvement Fund also includes \$4.5 million that will be reserved for future funding of a new fire station. The majority of the projects are directly related to the long range plan for the City. A summary of the long range plan, which focuses on areas such as the parks trail system and drainage goals, can be found beginning on page 39. The projects identified for the fiscal year 2010-11 are described in more detail in the Capital Improvement Funds section beginning on page 289.

## **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.

## **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 34.

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

- During FY2011, the General Debt Service Fund is designed to maintain a constant tax rate of 10.5 cents per \$100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 10.5 cents is equal to 14.8% of the total property tax rate.
- The Utility Debt Service Fund is designed to receive revenues to cover debt as a transfer from the Utility Fund. The Utility Debt Service Fund is scheduled to receive a transfer of \$306,679 for debt service in the fiscal year 2010-11 budget to maintain sufficient reserve levels to cover projected debt payments.
- The La Porte Area Water Authority is designed to provide for an even revenue stream. This fund needs approximately \$700,000 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 remained stable over the past few years. The premiums for 2011 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 FY2010. 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 39. 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 427. 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, 2009.

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.

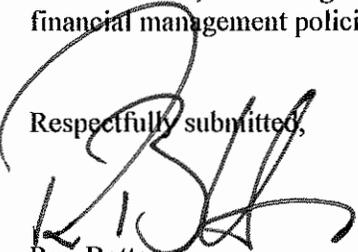
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## ACKNOWLEDGMENT

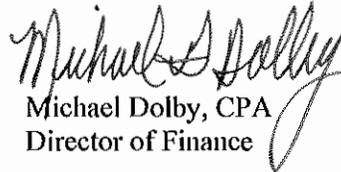
The preparation of the budget on a timely basis could not have been accomplished without the efforts and dedication of the staff of the Department of Finance. We would like to express our appreciation to our staff and other personnel from various departments who assisted in its preparation.

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,



Ron Bottoms  
City Manager



Michael Dolby, CPA  
Director of Finance

# **GENERAL BUDGET INFORMATION, PLAN AND PROCESS**

## **INTRODUCTION**

The city budget is a planning document for the use of financial resources during the fiscal year. The City of La Porte is a complex organization providing a wide range of services to its residents, customers and visitors. City resources annually exceed \$55 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 34.

## **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 page 33.

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

## **LEGAL LEVEL OF BUDGET CONTROL**

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

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

## **AMENDMENT OF APPROVED BUDGET**

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

## **BUDGET CALENDAR**

A listing of key dates observed in the Fiscal Year 2010-11 Budget Process is as follows:

Date	Activity
4/10	Pre-Budget Workshop with City Council
4/20	Initial Planning Discussion and Forms Distribution Departments begin preparing estimates and projections
4/26	Departments Turn in Personnel Related Budget Forms to Human Resources
5/14	Preliminary FY 2010-11 Revenue Projections Prepared
5/14	Proposed FY 2010-11 Budgets to Finance
5/27	Budget Review Completed by Finance
5/28	Proposed FY 2010-11 Budgets to City Manager
6/14-6/18	City Manager Review with Departments
7/02	Final FY 2010-11 Revenue Projections Prepared
7/09	Budget Review Completed by City Manager
7/23	Proposed Budget to City Council
8/09-8/13	City Manager Workshops Budget with City Council
9/13	City Council Adopts FY 2010-11 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 received and expended on community beautification and revitalization programs.

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

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

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

### **ENTERPRISE FUNDS**

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

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

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

### **INTERNAL SERVICE FUNDS**

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

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

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

### **CAPITAL IMPROVEMENT FUNDS**

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

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

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

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

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

*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.

*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.

*2010 Certificates of Obligation Bonds* – Used to fund various drainage improvement projects within the City.

#### **DEBT SERVICE FUNDS**

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

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

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

## DESCRIPTION OF CITY AND ECONOMIC BACKGROUND

### LOCATION

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

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

### LA PORTE BAYSHORE AREA PROFILE

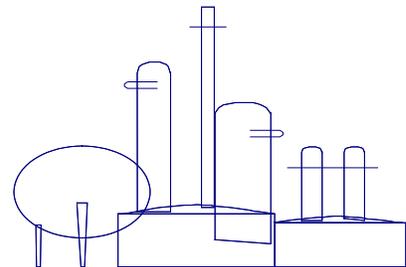
Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the La Porte-Bayshore area is still characterized by an expanse of resort homes. Because of this, and the metropolitan advantages of Houston, La Porte is one of the few communities in the Gulf Coast area that offers this favorable combination.

### HARRIS COUNTY

This 1,778 square mile county is a leading oil, gas and petrochemical area. Harris County has numerous manufacturing plants; the nation's largest concentration of petrochemical plants, the 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 the nation's largest, providing medical care and educational opportunities.

### THE INDUSTRIAL ZONES

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



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

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 2000 was an estimated 31,880 people living within the City of La Porte. The increase for the last decade was 15.4% or 4,899 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. 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>
2009	36,779	1,261	3.6%
2008	35,518	156	0.4%
2007	35,362	537	1.5%
2006	34,825	287	0.8%
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%)

**SERVICES**

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

## 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

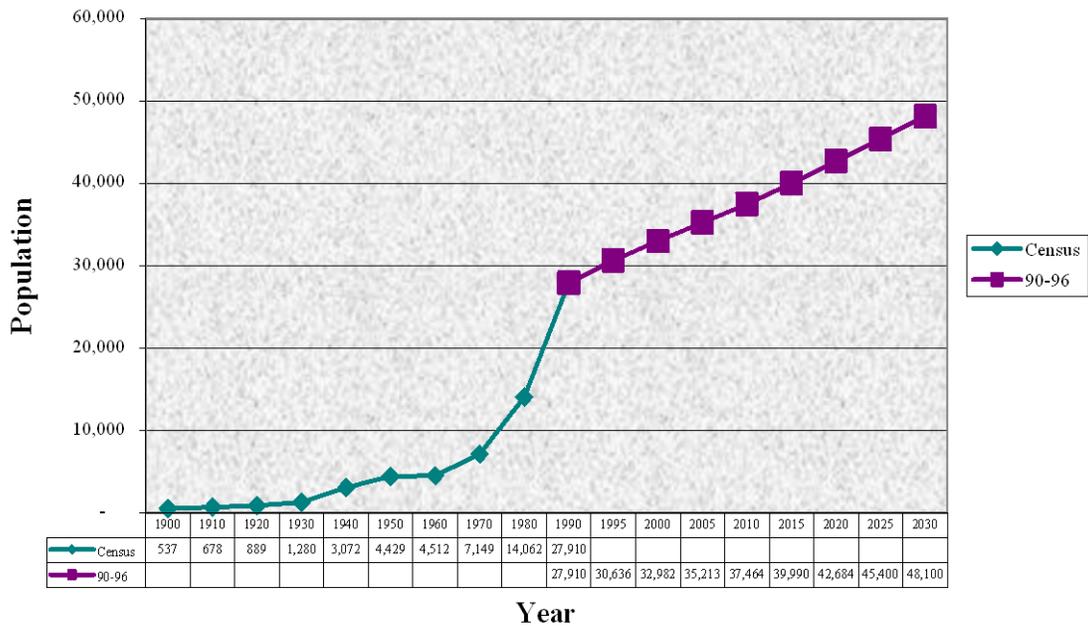
#### Income below poverty level, 1989

9 percent

#### Rate of Unemployment 1998

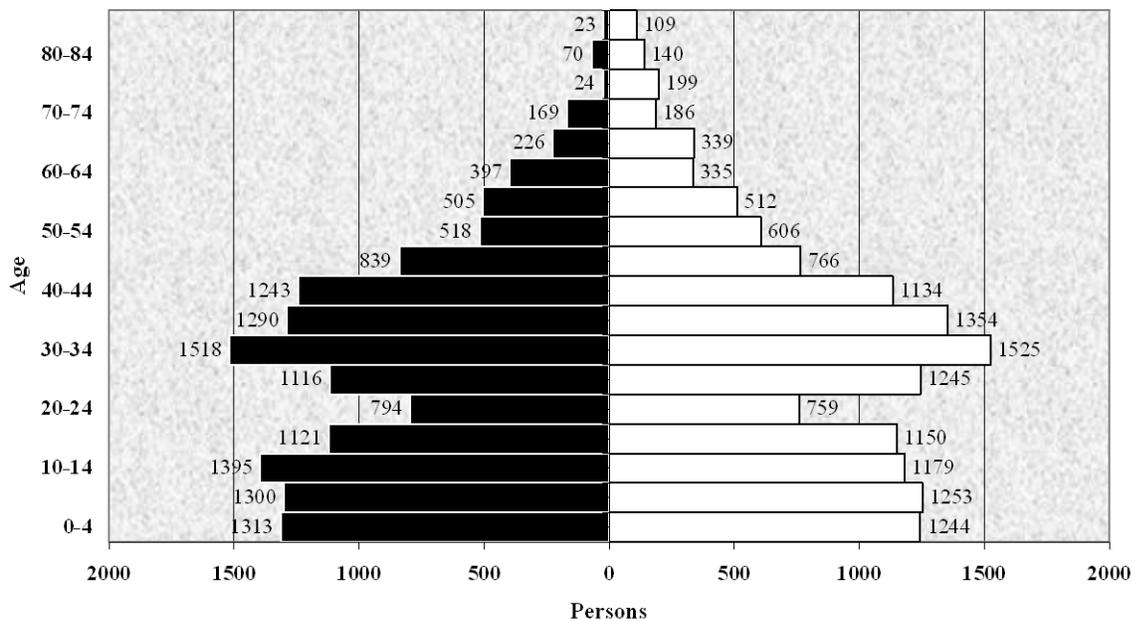
3.5 percent

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.



## **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 09/30/10	FY 10-11 Revenues	FY 10-11 Expenses	Balance 09/30/11	Change in Fund Balance
<b>Governmental Fund Types:</b>					
General Fund	\$ 10,993,764	\$ 36,721,763	\$ 36,721,763	\$ 10,993,764	\$ -
Grant Fund	636,718	590,551	831,499	395,770	(240,948)
Street Maintenance Sales Tax	419,799	718,613	700,000	438,412	18,613
Community Investment	313,602	259,410	351,000	222,012	(91,590)
Hotel/Motel Occupancy Tax	756,907	419,000	373,519	802,388	45,481
Section 4B Sales Tax	1,457,895	1,443,226	1,215,599	1,685,522	227,627
Tax Increment Reinvestment	505,982	2,000,750	1,919,250	587,482	81,500
<b>Total Governmental Types</b>	<b>15,084,667</b>	<b>42,153,313</b>	<b>42,112,630</b>	<b>15,125,350</b>	<b>40,683</b>
<b>Enterprise:</b>					
Utility	1,277,749	7,894,600	7,885,956	1,286,393	8,644
Airport	340,195	54,782	22,068	372,909	32,714
La Porte Area Water Authority	2,015,100	1,219,011	1,040,920	2,193,191	178,091
<b>Total Enterprise</b>	<b>3,633,044</b>	<b>9,168,393</b>	<b>8,948,944</b>	<b>3,852,493</b>	<b>219,449</b>
<b>Internal Service</b>					
Motor Pool	4,420,820	2,095,815	3,043,748	3,472,887	(947,933)
Insurance Fund	2,329,993	4,548,418	4,903,465	1,974,946	(355,047)
Technology Fund	663,797	164,784	-	828,581	164,784
<b>Total Internal Service</b>	<b>7,414,610</b>	<b>6,809,017</b>	<b>7,947,213</b>	<b>6,276,414</b>	<b>(1,138,196)</b>
<b>Capital Improvement:</b>					
General	1,230,394	2,146,503	2,388,442	988,455	(241,939)
Utility	596,707	603,500	1,020,000	180,207	(416,500)
Sewer Rehabilitation	45,093	300,600	345,000	693	(44,400)
Drainage Improvement Fund	267,958	270,400	270,000	268,358	400
2004 C/O Bond Fund	700,534	-	550,000	150,534	(550,000)
2007 C/O Bond Fund	944,111	-	647,184	296,927	(647,184)
2010 C/O Bond Fund	10,000	10,000	-	20,000	10,000
Other Infrastructure	421,491	7,000	330,000	98,491	(323,000)
<b>Total Capital Improvement</b>	<b>4,216,288</b>	<b>3,338,003</b>	<b>5,550,626</b>	<b>2,003,665</b>	<b>(2,212,623)</b>
<b>Debt Service:</b>					
General	2,981,268	3,693,160	3,516,576	3,157,852	176,584
Utility	370,340	312,179	316,496	366,023	(4,317)
La Porte Area Water Authority	58,022	689,488	689,488	58,022	-
<b>Total Debt Service</b>	<b>3,409,630</b>	<b>4,694,827</b>	<b>4,522,560</b>	<b>3,581,897</b>	<b>172,267</b>
<b>Total All Funds</b>	<b>\$ 33,758,239</b>	<b>\$ 66,163,553</b>	<b>\$ 69,081,973</b>	<b>\$ 30,839,819</b>	<b>\$ (2,918,420)</b>

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

**Grant Fund** – the 37% decrease is due to the utilization of several reserve funds, such as the municipal court security and technology funds and confiscated funds of the police department, which are accounted for in the Grant Fund.

**Community Investment Fund** – 29% decrease due to the City's participation in a community bus service.

**La Porte Development Corporation (4B ½ Cent Sales Tax) Fund** – 16% increase due to fewer 4B funded capital improvement projects proposed for FY2011. The transfers for capital improvements decreased by \$445,000 from FY2010.

**Tax Increment & Reinvestment Fund** – 16% increase due to a projected increase in property tax revenues for the TIRZ resulting from more activity within the district.

**Motor Pool Fund** – 21% decrease due to planned vehicle replacements for fiscal year 2011. Lease fees are paid in annually by the divisions to build up reserves for future replacements. During FY2011, many larger pieces of equipment, including two rescue trucks, an ambulance and two garbage trucks, are due to be replaced.

**Insurance Fund** – 15% decrease due to a projected increase in health insurance costs. Additionally, the fund has been redesigned to establish a fund balance equal to ½ of the average claims over the prior three years. Each year this amount is recalculated and adjustments made accordingly.

**Technology Fund** – 25% increase due to no planned computer or technology replacements for fiscal year 2011. Similar to the Motor Pool Fund, this fund is designed to build reserves for upcoming replacements.

**General CIP Fund** – 20% decrease due to planned capital improvement projects.

**Utility CIP Fund** – 70% decrease due to planned capital improvement projects. The fund receives \$400,000 annually from the Utility Operations Fund for capital improvement projects.

**Sewer Rehabilitation Fund** – 98% decrease due to annual sewer rehabilitation improvements. This fund is not designed to carry a significant fund balance as it receives annual funding from the Utility Fund.

**2004 C/O Bond Fund** – 79% decrease due to the funding of the Bay Area Boulevard Waterline Extension project.

**2007 C/O Bond Fund** – 69% decrease due to the establishment of reserve for debt repayment. A transfer for the FY2010 debt payment for the 2007 Certificates of Obligation is also included.

**Other Infrastructure Fund** – 77% decrease due to the funding of the Sens Road Trail project and a project for trail striping.

ORDINANCE NO. 10-3270

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011; 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, 2010, through September 30, 2011, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 26, 2010, and a public hearing scheduled for September 13, 2010 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, 2010, through September 30, 2011.

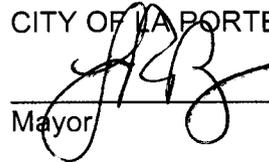
SECTION 2: Be it FURTHER ORDAINED, that the said City Council finds that all things requisite and necessary to the adoption of said Budget have been performed as required by charter or statute.

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.

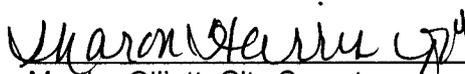
SECTION 4: This Ordinance shall be in effect from and after its passage and approval.

PASSED AND APPROVED this the 13<sup>th</sup> day of September, 2010.

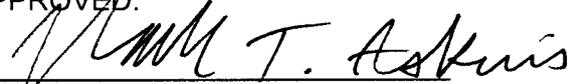
CITY OF LA PORTE, TEXAS

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
Martha Gillett, City Secretary

APPROVED:

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

RESOLUTION NO. 10- 23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2010 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 2010 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2010 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, 2010, property with a total appraised value of \$2,355,675,751 and a total taxable value of \$1,883,564,711.00.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$27,306,278 as of January 1, 2010;

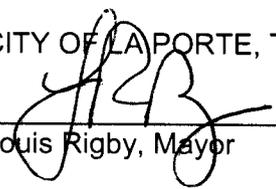
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA PORTE, THAT:

Section 1. the 2010 taxable roll in the amount of \$1,833,564,711.00, as submitted by the Harris County Appraisal District is hereby adopted;

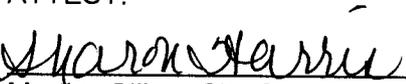
Section 2. the City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the offices of City of La Porte for the time required by law preceding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

PASSED AND APPROVED this the 13<sup>th</sup> day of September, 2010.

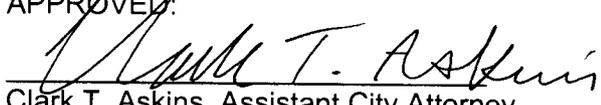
CITY OF LA PORTE, TEXAS

  
\_\_\_\_\_  
Louis Rigby, Mayor

ATTEST:

  
\_\_\_\_\_  
Martha Gillett, City Secretary

APPROVED:

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

ORDINANCE NO. 10-3272

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, 2010, and ending September 30, 2011, 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, 2010, except so much as may be exempt under the constitution and laws of the United States, this State, and the City of La Porte, the following taxes:

- (1) An Ad Valorem Tax of and at the rate of sixty and five tenths cents (\$.605) on the one hundred dollars (\$100.00) cash value thereof, estimated in lawful currency of the United States for the current expenses for the support, maintenance, and improvement of the City Government of said City of La Porte; and
- (2) An Ad Valorem Tax of and at the rate of ten and five tenths cents (\$.105) on the one hundred dollars (\$100.00) cash value thereof, estimated in lawful currency of the United States, to pay current interest on and provide one year's sinking fund and to pay all of the Principal and Interest accruing on all outstanding general obligation bonds and certificates of obligation lawfully issued by the City of La Porte.

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

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

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

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

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

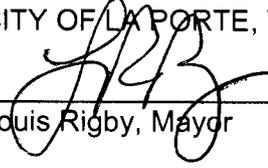
Section 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

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

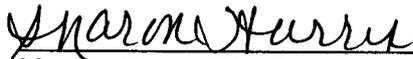
Section 8. This Ordinance shall be in effect from and after its passage and approval.

PASSED AND APPROVED this the 13<sup>th</sup> day of September, 2010.

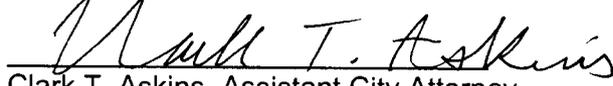
CITY OF LA PORTE, TEXAS

  
\_\_\_\_\_  
Louis Rigby, 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
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	12,035,683	11,759,770	97.7%
06-07	1,792,232,683	0.71	12,724,857	12,418,873	97.6%
07-08	1,950,907,645	0.71	13,851,447	13,478,649	97.3%
08-09	2,204,920,061	0.71	15,654,935	15,377,149	98.2%

Assessment basis for all years is 100%

**CITY OF LA PORTE  
ANALYSIS OF TAX RATE  
FOR FISCAL YEAR 2010-2011**

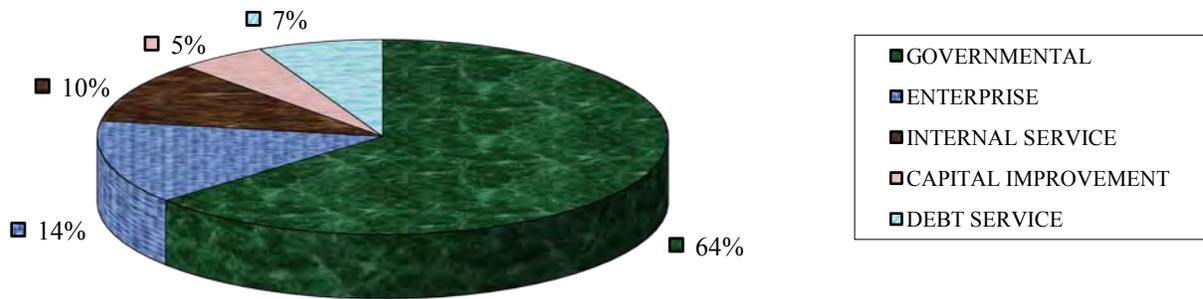
Appraised Valuation (100% Market)	2,355,675,751
Less Exemptions	472,111,040
Total Assessed (Taxable) Value	1,883,564,711
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	13,373,309
Estimated Collection Rate	98.0%
Estimated Tax Collections	13,105,844
Allocated to General Fund (Rate of .605)	11,110,677
Allocated to Debt Service (Rate of .105)	1,928,299

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

	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
<b>REVENUES</b>				
General Property Taxes	\$ 15,480,966	\$ 15,596,449	\$ 17,977,330	\$ 17,900,877
Franchise Taxes	2,206,883	2,223,584	2,185,709	2,175,391
Sales Taxes	5,177,640	5,062,715	5,016,290	5,016,290
Industrial Payments	10,554,872	8,942,444	10,720,467	10,256,410
Other Taxes	609,766	516,218	498,858	504,321
License & Permits	641,614	601,785	515,272	569,824
Fines & Forfeits	1,832,570	1,584,386	1,827,390	1,752,940
Charges for Services	8,085,736	8,540,007	9,088,840	7,369,113
Parks & Recreation	261,373	205,990	232,716	240,700
Recreation & Fitness	189,575	201,812	193,150	193,250
Employee Health Services	3,276,406	3,692,552	3,646,731	3,632,643
Water Revenue	5,477,020	5,959,866	5,521,323	5,747,585
Wastewater Revenue	3,362,791	3,609,363	3,375,814	3,443,350
Intergovernmental	4,868,313	1,937,712	1,419,636	531,051
Miscellaneous	244,547	30,500	46,455	42,500
Other Financing Sources	860,304	9,552,030	8,407,228	791,164
Operating Transfers - In	15,743,767	6,351,021	11,941,557	5,660,394
Interest Income	755,168	482,300	378,987	335,750
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$ 79,629,311</b>	<b>\$ 75,090,734</b>	<b>\$ 82,993,753</b>	<b>\$ 66,163,553</b>
	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
<b>EXPENDITURES</b>				
Personal Services	\$ 25,656,665	\$ 27,516,396	\$ 26,374,713	\$ 28,463,401
Supplies	2,634,177	2,473,968	2,265,065	2,521,223
Services and Charges	20,659,375	20,331,392	18,830,847	18,665,670
Capital Outlay	17,952,977	17,205,736	33,114,627	9,248,725
Debt Service	4,559,687	5,143,525	4,234,091	4,522,560
Operating Transfers - Out	15,743,767	6,351,021	11,941,557	5,660,394
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES ALL FUNDS</b>	<b>\$ 87,206,648</b>	<b>\$ 79,022,038</b>	<b>\$ 96,760,900</b>	<b>\$ 69,081,973</b>

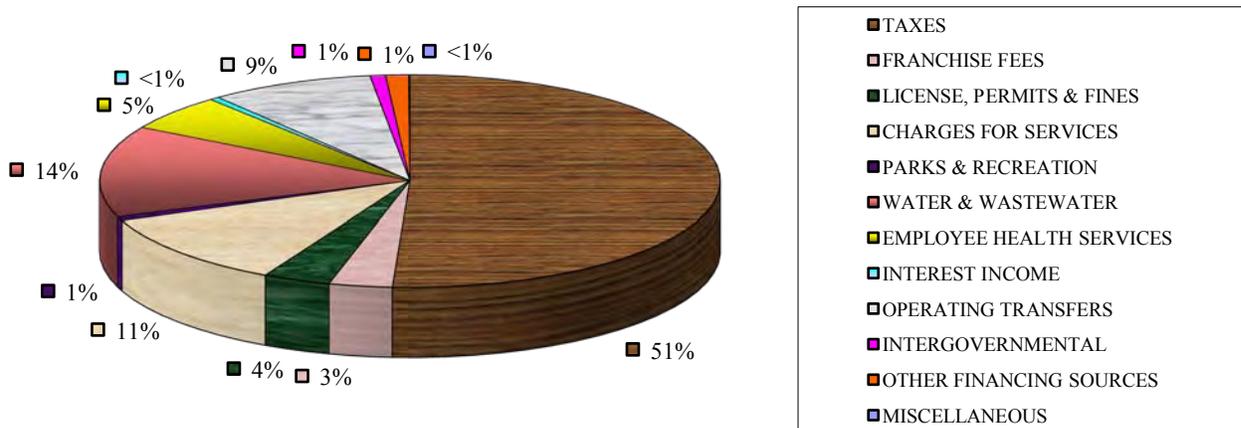
# CONSOLIDATED SUMMARY

## REVENUES BY FUND TYPE FISCAL YEAR 2010-11



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2010-11

## ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2010-11



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2010-11

**City of La Porte  
Revenue Projection Rationale  
For Year 2010-11**

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

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

**General Fund**

A long range financial plan has been prepared for the general fund. The plan is an important tool to evaluate historical data and project revenues for future years. Historical data is maintained and year over year changes are calculated. A moving average is then calculated for forecasting purposes. As mentioned above, the projections are then adjusted based on potential impacts from outside factors such as economic conditions. The plan is reviewed updated multiple times throughout the year. The top six revenue accounts, representing 86% 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 approximately a 1% decrease compared to the FY 2009-10 estimates. This decrease is mainly attributed to decreased valuations indicated in preliminary estimates from the Harris County Appraisal District.

**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. The In-Lieu percentage is 62%. The FY2011 projection represents an overall decrease of 4% when compared with the FY2010 estimate. This decrease is mainly attributable to decreases in inventories. The in lieu of taxes revenues are 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. FY2011 projections are anticipated to remain flat when compared with estimates for FY2010, which can be attributed to the stagnant economy. (The Street Maintenance ¼ Cent Sales Tax and Section 4B ½ Cent Sales Tax projections have been calculated based on the same assumptions.)

**Franchise Fees** - The City receives franchise fees from utility companies as compensation for the use of right-of-ways. Revenues from natural gas, electric power, telephone and cable television are projected to increase by 1% for the new fiscal year. The projection is based on the contract with Center Point Energy, which is a set monthly amount. Additionally, other fee categories were adjusted based on prior year's actual collections and current year estimates. The majority of the increase in franchise fees is due to the reallocation of cable franchise fees to the General Fund. In

**City of La Porte**  
**Revenue Projection Rationale, Continued**  
**For Year 2010-11**

previous years, a portion has been sent to the Technology Fund for communications, but the Information Technologies division has been relocated to the General Fund.

**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 increase by \$180,000 over FY2010 estimates to \$1.95 million as a result of a rate increase of \$1.50.

**Golf Course - Charges for Services** This includes green fees, cart rentals, tournament and membership fees, and all other related charges for use of the Bay Forest Golf Course. Golf Course revenues are projected to remain in line with the FY2010 Budget.

**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 2010-11 income estimate is based on a rate of less than 1%.

**Proprietary Funds**

**Water and Sewer Revenue** - These two revenue accounts represent 91.4% of total **Utility Fund** revenues. Water Revenue represents proceeds from the sale of potable water to the City of La Porte’s residential and commercial customers. Sewer revenue represents proceeds from the receipt and treatment of sanitary sewage. Sewer is calculated at 85% of water consumption. Both of these revenue sources are dependent on seasonal factors such as rainfall.

**Rental of Space** accounts for 96% of **Airport Fund** revenue. This revenue stream is derived from the leasing of tie-downs at the airport and is recalculated annually for CPI adjustments.

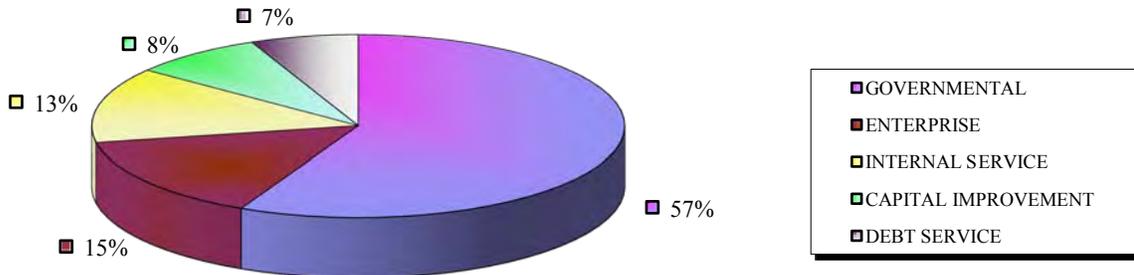
**Charges for Services** represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to decrease by \$117,285, or 5.3%.

**Charges to Departments** represent 70% of total **Insurance Fund** revenues this year. Revenues are projected to decrease slightly due to a reduction in the number of retirees in the plan. These charges are based on anticipated costs of providing health insurance to City employees and retirees.

**Charges for Services** represent 98% of total **Technology Fund** revenue. Lease fees are based on future replacement costs for telephones, various networks, server system and fiber optics. Fees are expected to decrease in the coming year due to the leasing of computer equipment and charges for fiber, which are paid annually out of the maintenance budget.

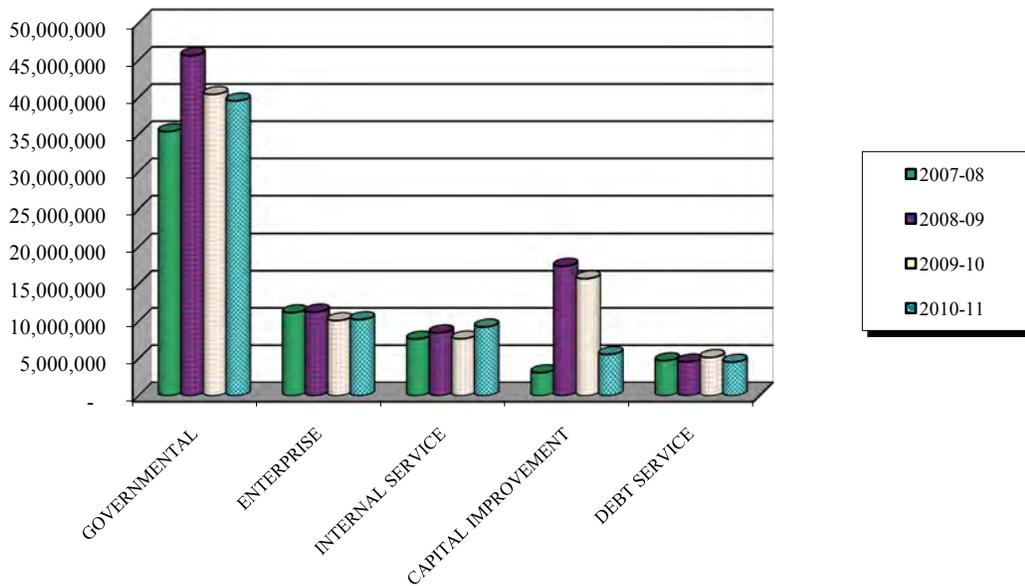
# APPROPRIATION BY FUND

FISCAL YEAR 2010-2011



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2010-11. As shown, the governmental funds, which include the General Fund make up 57% of total appropriations. The General Fund is 53% of the entire budget.

## FOUR YEAR COMPARISON



This graph illustrates a four year comparison of appropriations, for all funds, by fund type. The spike in the governmental fund type expenditures during FY2009 was due to the allocation of resources for capital improvements. Both the General Fund and the La Porte Development Corporation Fund sent over large transfers for capital projects during that year, which is also reflected in trend for the capital improvement funds.

**City Of La Porte  
Appropriation by Fund**

	<b>Adopted 2007-08</b>	<b>Adopted 2008-09</b>	<b>Adopted 2009-10</b>	<b>Adopted 2010-11</b>
<b>Governmental Fund Types</b>				
General	\$ 30,010,812	\$ 36,382,175	\$ 32,894,465	\$ 34,139,517
Street Maintenance Sales Tax	1,004,178	700,000	700,000	700,000
Grant Fund	1,036,356	1,923,528	2,160,353	831,499
Economic Development	233,120	386,575	344,700	351,000
Hotel/Motel	556,540	463,749	977,522	373,519
La Porte Development Corp	971,565	4,339,685	1,910,464	1,215,599
Tax Increment Reinvestment	1,600,185	1,435,775	1,413,966	1,919,250
Total Governmental Types	35,412,756	45,631,487	40,401,470	39,530,384
<b>Enterprise Funds</b>				
Utility	8,038,354	8,689,854	7,740,176	7,885,956
Sylvan Beach Pavilion	234,158	217,690	3,500	-
Airport	23,396	23,483	22,368	22,068
La Porte Area Water Authority	1,567,760	1,005,288	974,545	1,040,920
Golf Course	1,304,138	1,324,826	1,360,393	1,285,704
Total Enterprise	11,167,806	11,261,141	10,100,982	10,234,648
<b>Internal Service Funds</b>				
Motor Pool	1,529,323	2,640,159	1,969,367	3,043,748
Insurance Fund	4,881,080	4,575,547	4,497,908	4,903,465
Technology Fund	1,211,065	1,255,818	1,184,405	1,296,542
Total Internal Service	7,621,468	8,471,524	7,651,680	9,243,755
<b>Capital Improvement Funds</b>				
General CIP	955,000	11,177,355	2,255,100	2,388,442
Utility CIP	935,000	-	105,000	1,020,000
Sewer Rehabilitation CIP	350,000	350,000	350,000	345,000
Drainage Improvement Fund	-	-	169,000	270,000
Sylvan Beach CIP	40,000	-	-	-
LPAWA CIP	150,000	-	-	-
Other Infrastructure	200,000	-	504,000	330,000
1998 GO Bond CIP	-	590,195	-	-
2000 GO Bond CIP	54,465	149,109	-	-
2002 GO Bond CIP	-	1,990	-	-
2004 CO Bond CIP	-	861,883	376,570	550,000
2005 CO Bond CIP	60,000	341,678	256,503	-
2005 GO Bond CIP	-	73,824	16,219	-
2006 CO Bond CIP	-	2,212,267	966,497	-
2006 GO Bond CIP	49,478	18,021	-	-
2007 CO Bond CIP	305,261	1,640,317	1,125,492	647,184
2010 CO Bond CIP	-	-	9,600,000	-
Total Capital Improvement	3,099,204	17,416,639	15,724,381	5,550,626
<b>Debt Service Funds</b>				
General Debt Service	3,477,278	3,345,768	4,076,755	3,516,576
Utility Debt Service	479,105	463,850	326,314	316,496
LPAWA Debt Service	758,531	750,069	740,456	689,488
Total Debt Service	4,714,914	4,559,687	5,143,525	4,522,560
<b>Total Adopted Budget</b>	<b>\$ 62,016,148</b>	<b>\$ 87,340,478</b>	<b>\$ 79,022,038</b>	<b>\$ 69,081,973</b>

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

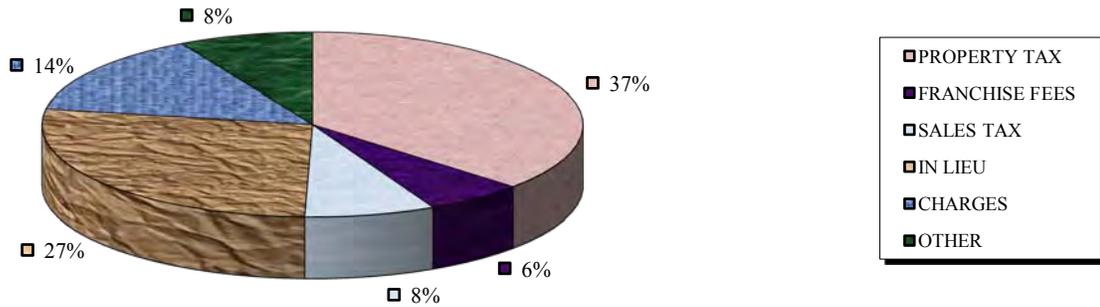
	<b>Adopted 2007-08</b>	<b>Adopted 2008-09</b>	<b>Adopted 2009-10</b>	<b>Adopted 2010-11</b>
<b>EMERGENCY SERVICES</b>				
Fire Prevention	\$ 241,658	\$ 324,302	\$ 296,336	\$ 302,865
Fire Suppression	1,910,700	1,923,888	2,069,259	2,051,973
Emergency Medical Services	1,795,444	1,895,955	2,088,526	2,156,809
<b>Total Emergency Services</b>	<u>3,947,802</u>	<u>4,144,145</u>	<u>4,454,121</u>	<u>4,511,647</u>
<b>POLICE</b>				
Police Administration	923,087	789,225	924,719	950,025
Police Patrol	5,344,295	5,644,603	5,055,211	4,997,603
Criminal Investigation	1,706,109	1,676,398	1,886,548	1,897,831
Support Services	899,059	962,678	2,133,060	2,134,391
<b>Total Police</b>	<u>8,872,550</u>	<u>9,072,904</u>	<u>9,999,538</u>	<u>9,979,850</u>
<b>ADMINISTRATION</b>				
Administration	580,373	573,072	598,201	581,951
Emergency Management	229,216	287,074	293,147	300,602
Human Resources	337,643	307,635	334,429	341,212
Liability Insurance Division	856,405	656,910	519,234	528,092
Employee Health Services	4,024,675	3,918,637	3,978,674	4,375,373
Municipal Court	588,061	647,638	706,191	716,403
MIS/Computer Maintenance	934,206	953,614	934,705	1,296,542
Computer Replacement	276,859	302,204	249,700	-
City Secretary	393,273	410,260	405,350	432,291
Legal	189,397	184,309	180,933	187,094
City Council	85,346	76,961	131,986	71,489
Golf Course Club House	454,547	467,901	515,875	512,932
Golf Course Maintenance	849,591	856,925	844,518	772,772
<b>Total Administration</b>	<u>9,799,592</u>	<u>9,643,140</u>	<u>9,692,943</u>	<u>10,116,753</u>
<b>FINANCE</b>				
Accounting	829,578	736,813	790,429	731,127
Purchasing	248,581	233,938	254,847	242,470
Tax	404,427	433,991	451,121	456,292
Non-Departmental - GF	3,414,073	8,777,916	3,337,668	4,562,460
Utility Billing	612,376	622,850	664,890	690,420
Non-Departmental - UF	4,245,605	4,792,279	3,607,299	3,514,011
<b>Total Finance</b>	<u>9,754,640</u>	<u>15,597,787</u>	<u>9,106,254</u>	<u>10,196,780</u>
<b>PLANNING &amp; ENGINEERING</b>				
Planning & Engineering	774,813	787,843	834,268	961,454
GIS Division	171,431	189,627	214,153	178,757
Inspection Services	880,503	903,586	954,302	911,513
<b>Total Planning &amp; Engineering</b>	<u>1,826,747</u>	<u>1,881,056</u>	<u>2,002,723</u>	<u>2,051,724</u>

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

	<b>Adopted 2007-08</b>	<b>Adopted 2008-09</b>	<b>Adopted 2009-10</b>	<b>Adopted 2010-11</b>
<b>PARKS AND RECREATION</b>				
Parks Maintenance	1,790,517	2,084,233	2,037,232	2,169,366
Recreation	679,364	719,794	779,106	828,539
Special Services	470,336	476,484	476,619	454,124
Sylvan Beach Pavilion	234,158	217,690	3,500	-
Administration	448,592	468,142	528,112	527,158
<b>Total Parks and Recreation</b>	<b>3,622,967</b>	<b>3,966,343</b>	<b>3,824,569</b>	<b>3,979,187</b>
<b>PUBLIC WORKS</b>				
Public Works Administration	337,825	360,083	382,656	367,282
Streets	2,314,562	2,395,844	2,510,867	2,419,108
Residential Solidwaste	1,997,549	2,084,883	2,218,189	2,187,328
Commercial Solidwaste	25,000	25,000	21,000	20,000
Vehicle Maintenance	1,083,346	1,057,243	1,169,556	1,151,074
Vehicle Replacement	445,977	1,582,916	799,811	1,892,674
La Porte Area Water Authority	1,567,760	1,005,288	974,545	1,040,920
Airport	23,396	23,483	22,368	22,068
Water Production	521,744	510,774	555,078	580,673
Water Distribution	771,159	832,500	826,370	885,237
Wastewater Collection	870,697	940,468	962,883	991,238
Wastewater Treatment	1,016,773	990,983	1,123,656	1,224,377
<b>Total Public Works</b>	<b>10,975,788</b>	<b>11,809,465</b>	<b>11,566,979</b>	<b>12,781,979</b>
<b>MISCELLANEOUS</b>				
Grant Fund	1,036,356	1,923,528	2,160,353	831,499
Street Maintenance Sales Tax Fund	1,004,178	700,000	700,000	700,000
Economic Development	233,120	386,575	344,700	351,000
Hotel/Motel	556,540	463,749	977,522	373,519
La Porte Development Corporation	971,565	4,339,685	1,910,464	1,215,599
Tax Increment Reinvestment Zone	1,600,185	1,435,775	1,413,966	1,919,250
General CIP	955,000	11,177,355	2,255,100	2,388,442
Utility CIP	935,000	-	105,000	1,020,000
Sylvan Beach CIP	40,000	-	-	-
LPAWA CIP	150,000	-	-	-
Sewer Rehabilitation CIP	350,000	350,000	350,000	345,000
Drainage Improvement Fund	-	-	169,000	270,000
1998 GO Bond CIP	-	590,195	-	-
2000 GO Bond CIP	54,465	149,109	-	-
2002 GO Bond CIP	-	1,990	-	-
2004 C/O Bond CIP	-	861,883	376,570	550,000
2005 C/O Bond CIP	60,000	341,678	256,503	-
2005 GO Bond CIP	-	73,824	16,219	-
2006 C/O Bond CIP	-	2,212,267	966,497	-
2006 GO Bond CIP	49,478	18,021	-	-
2007 C/O Bond CIP	305,261	1,640,317	1,125,492	647,184
2010 C/O Bond CIP	-	-	9,600,000	-
Other Infrastructure	200,000	-	504,000	330,000
General Debt Service	3,477,278	3,345,768	4,076,755	3,516,576
Utility Debt Service	479,105	463,850	326,314	316,496
LPAWA Debt Service	758,531	750,069	740,456	689,488
<b>Total Miscellaneous Funds</b>	<b>13,216,062</b>	<b>31,225,638</b>	<b>28,374,911</b>	<b>15,464,053</b>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 62,016,148</b>	<b>\$ 87,340,478</b>	<b>\$ 79,022,038</b>	<b>\$ 69,081,973</b>

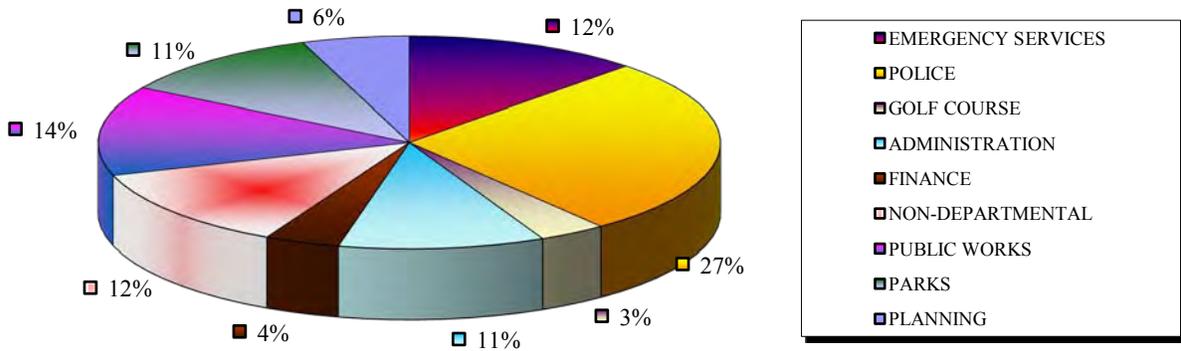
# GENERAL FUND

## GENERAL FUND SOURCES FISCAL YEAR 2010-11



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2010-11.

## GENERAL FUND USES FISCAL YEAR 2010-11



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2010-11.

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

**GENERAL FUND**

<b>Revenues:</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Projected 2010-11</b>	<b>Percent Change</b>
General Property Taxes	\$ 13,436,413	\$ 12,021,871	\$ 13,615,086	\$ 13,489,885	12.21%
Franchise Fees	2,160,425	2,151,309	2,113,434	2,175,391	1.12%
Sales Taxes	2,958,648	2,892,980	2,866,451	2,866,451	-0.92%
Industrial Payments	10,292,030	8,718,883	10,453,311	10,000,000	14.69%
Other Taxes	91,187	86,218	87,570	89,321	3.60%
Licenses & Permits	641,614	601,785	515,272	569,824	-5.31%
Fines Forfeits	1,668,364	1,523,886	1,687,440	1,692,440	11.06%
Charges for Services	3,691,545	3,770,960	3,589,016	3,731,732	-1.04%
Parks & Recreation	258,144	205,990	232,716	240,700	16.85%
Recreation & Fitness	189,575	201,812	193,150	193,250	-4.24%
Golf Course	-	-	-	1,069,000	0.00%
Intergovernmental	1,980	3,500	2,000	2,000	-42.86%
Miscellaneous	187,137	30,000	42,000	42,000	40.00%
Operating Transfers	721,736	460,271	460,271	397,269	-13.69%
Interest	274,383	225,000	162,500	162,500	-27.78%
<b>Total Revenues</b>	<b>\$ 36,573,181</b>	<b>\$ 32,894,465</b>	<b>\$ 36,020,217</b>	<b>\$ 36,721,763</b>	<b>11.64%</b>

<b>Expenditures:</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Projected 2010-11</b>	<b>Percent Change</b>
Emergency Services	\$ 4,000,369	\$ 4,454,121	\$ 4,342,032	\$ 4,511,647	1.29%
Police	8,907,048	9,999,538	9,670,263	9,979,850	-0.20%
Golf Course	-	-	-	1,285,704	0.00%
Administration	2,657,686	2,650,237	2,666,098	3,927,584	48.20%
Finance	1,419,492	1,496,397	1,484,798	1,429,889	-4.44%
Non-Departmental	9,599,740	3,337,668	9,453,470	4,562,460	36.70%
Public Works	4,752,761	5,132,712	4,795,158	4,993,718	-2.71%
Parks	3,801,346	3,821,069	3,695,398	3,979,187	4.14%
Planning	1,817,494	2,002,723	1,901,510	2,051,724	2.45%
<b>Total Expenditures</b>	<b>\$ 36,955,936</b>	<b>\$ 32,894,465</b>	<b>\$ 38,008,727</b>	<b>\$ 36,721,763</b>	<b>11.64%</b>

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

**UTILITY FUND**

<b>Revenues:</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Projected 2010-11</b>	<b>Percent Change</b>
Water Revenue	\$ 4,412,459	\$ 4,748,869	\$ 4,495,106	\$ 4,543,750	-4.32%
Sewer Revenue	3,160,640	3,509,363	3,275,814	3,343,350	-4.73%
Operating Transfers	46,295	-	-	-	-
Interest	22,662	25,000	2,500	2,000	-92.00%
Other Revenue	5,915	5,500	6,250	5,500	0.00%
<b>Total Revenue</b>	<b>\$ 7,647,971</b>	<b>\$ 8,288,732</b>	<b>\$ 7,779,670</b>	<b>\$ 7,894,600</b>	<b>-4.76%</b>
<b>Expenses:</b>					
Water Production	\$ 533,661	\$ 555,078	\$ 517,469	\$ 580,673	4.61%
Water Distribution	919,517	826,370	856,951	885,237	7.12%
Wastewater Collection	1,020,869	962,883	962,383	991,238	2.94%
Wastewater Treatment	1,157,912	1,123,656	1,159,705	1,224,377	8.96%
Utility Billing	669,650	664,890	650,623	690,420	3.84%
Non Departmental	5,248,814	3,607,299	3,493,308	3,514,011	-2.59%
<b>Total Expenses</b>	<b>\$ 9,550,423</b>	<b>\$ 7,740,176</b>	<b>\$ 7,640,439</b>	<b>\$ 7,885,956</b>	<b>1.88%</b>

**INTERNAL SERVICE FUNDS**

<b>Revenues:</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Projected 2010-11</b>	<b>Percent Change</b>
Franchise Fees	\$ 46,458	\$ 72,275	\$ 72,275	\$ -	-100.00%
Charges for Services	3,250,606	3,307,422	3,307,422	2,239,599	-32.29%
Employee Health Services	3,421,256	3,692,552	3,646,731	3,632,643	-1.62%
Miscellaneous	2,535	-	-	-	-
Operating Transfers	637,859	497,775	2,297,775	897,775	80.36%
Interest	77,298	54,900	43,307	39,000	-28.96%
<b>Total Revenue</b>	<b>\$ 7,436,012</b>	<b>\$ 7,624,924</b>	<b>\$ 9,367,510</b>	<b>\$ 6,809,017</b>	<b>-10.70%</b>
<b>Expenses:</b>					
Motor Pool Fund	\$ 3,161,058	\$ 1,969,367	\$ 1,920,824	\$ 3,043,748	54.55%
Insurance Fund	3,636,480	4,497,908	4,762,183	4,903,465	9.02%
Technology Fund	1,179,731	1,184,405	1,134,256	-	-100.00%
<b>Total Expenses</b>	<b>\$ 7,977,269</b>	<b>\$ 7,651,680</b>	<b>\$ 7,817,263</b>	<b>\$ 7,947,213</b>	<b>3.86%</b>

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

**ENTERPRISE FUNDS**

<b>Revenues:</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Projected 2010-11</b>	<b>Percent Change</b>
Charges for Services	\$ 2,084,983	\$ 2,288,622	\$ 2,033,220	\$ 1,074,419	-53.05%
Miscellaneous	536	-	-	-	-
Other Financing Sources	225,285	139,574	101,772	101,676	-27.15%
Interest	35,583	22,600	70,191	15,500	-31.42%
<b>Total Revenue</b>	<b>\$ 2,346,387</b>	<b>\$ 2,450,796</b>	<b>\$ 2,205,183</b>	<b>\$ 1,191,595</b>	<b>-51.38%</b>
<b>Expenses:</b>					
Airport Operating	18,748	22,368	14,668	22,068	-1.34%
La Porte Area Water Authority	914,734	974,545	859,175	1,040,920	6.81%
Golf Course Club House	482,162	515,875	505,877	-	-100.00%
Golf Course Maintenance	865,769	844,518	796,112	-	-100.00%
<b>Total Expenses</b>	<b>\$ 2,281,413</b>	<b>\$ 2,357,306</b>	<b>\$ 2,175,832</b>	<b>\$ 1,062,988</b>	<b>-54.91%</b>

**SPECIAL REVENUE FUNDS**

<b>Revenues:</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Projected 2010-11</b>	<b>Percent Change</b>
Industrial Payments	\$ 262,842	\$ 223,561	\$ 267,156	\$ 256,410	14.69%
Sales Tax	2,218,992	2,169,735	2,149,839	2,149,839	-0.92%
Hotel/Motel Occupancy Taxes	518,579	430,000	411,288	415,000	-3.49%
Fines & Forfeits	164,206	60,500	139,950	60,500	0.00%
Charges for Services	13,611	500	11,589	500	0.00%
Grant Revenue	4,866,333	1,934,212	1,417,636	529,051	-72.65%
Miscellaneous	51,461	500	4,455	500	0.00%
Other Financing Sources	69,125	59,700	59,700	-	-100.00%
Interest	64,853	46,800	23,173	19,000	-59.40%
<b>Total Revenue</b>	<b>\$ 8,230,002</b>	<b>\$ 4,925,508</b>	<b>\$ 4,484,786</b>	<b>\$ 3,430,800</b>	<b>-30.35%</b>
<b>Expenses:</b>					
Grant Fund	\$ 5,501,799	\$ 1,677,933	\$ 1,673,971	\$ 831,499	-50.45%
Street Maintenance Sales Tax	707,019	700,000	700,000	700,000	0.00%
Community Investment	665,750	344,700	332,700	351,000	1.83%
Hotel/Motel Occupancy Tax	450,187	977,522	400,238	373,519	-61.79%
Section 4B Sales Tax	4,069,771	1,910,464	1,659,830	1,215,599	-36.37%
<b>Total Expenses</b>	<b>\$ 11,394,526</b>	<b>\$ 5,610,619</b>	<b>\$ 4,766,739</b>	<b>\$ 3,471,617</b>	<b>-38.12%</b>

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

	<b>Approved 2008-09</b>	<b>Approved 2009-10</b>	<b>Approved 2010-11</b>
<b>FULL-TIME POSITIONS</b>			
Fire Prevention	4	4	4
Fire Suppression	14	14	14
Emergency Medical Services	20	20	20
Police Administration	6	7	7
Police Patrol	67	49	48
Criminal Investigation	20	20	20
Support Services	12	30	31
Administration	4	4	4
Golf Course Club House	4	4	4
Golf Course Maintenance	8	8	8
Emergency Management	2	2	2
Human Resources	2.75	2.75	2.75
Municipal Court	8	8	8
Purchasing	3	3	3
IT/Computer Maintenance	5	5	5
City Secretary	4	4	4
Accounting	8.5	8.5	8.0
Tax Office	4	4	4
Public Works	4	4	4
Streets	28	28	28
Residential Solid Waste	22.5	22.5	23.5
Parks Maintenance	25	25	25
Recreation	8	8	8
Special Services	7	7	7
Parks Administration	5.3	6.0	6.0
Planning & Engineering	10	10	10
GIS Division	2	2	2
Inspections	11	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	8.5	8.5	9.0
Sylvan Beach Pavilion	3.7	-	-
Employee Health Services	0.25	0.25	0.25
Vehicle Maintenance	12.5	12.5	12.5
Mainstreet	1	1	1
Economic Development	1	1	1
	<hr/>	<hr/>	<hr/>
Totals	382	380	381

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

	<b>Approved 2008-09</b>	<b>Approved 2009-10</b>	<b>Approved 2010-11</b>
<b>PART-TIME POSITIONS</b>			
Fire Suppression	13	13	13
Emergency Medical Services	5	5	5
Patrol	2	-	-
Support Services	-	2	2
Emergency Management	1	1	1
Human Resources	15	15	15
Municipal Court	1	1	1
Purchasing	1	1	1
Streets	1	1	1
Parks Maintenance	2	2	2
Recreation	17	17	17
Special Services	3	3	3
Parks Administration	4	4	4
Golf Course Club House	8	8	8
Golf Course Maintenance	1	1	1
Mainstreet	1	1	1
	<hr/>	<hr/>	<hr/>
	75	75	75
 Recap:			
Full Time	382	380	381
Part Time	75	75	75
	<hr/>	<hr/>	<hr/>
Total	457	455	456

**CITY OF LA PORTE  
SCHEDULE OF CAPITAL OUTLAY  
FY 2010-2011**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
001-5051-522-8021	Thermal Imager (1)	\$ 13,500
001-5059-522-8002	HVAC Repair at EMS Headquarters	7,000
001-5059-522-8021	Physio Control Chest Compression System (1)	16,200
001-5059-522-8021	Stryker Stair Chair (1)	5,000
001-5059-522-8021	Co-Oximetry Units (2)	12,000
001-5059-522-8021	VHF Two-Way Mobile Radio (1)	5,500
001-7071-531-8029	Paving	50,000
001-8080-552-8002	Replaster RFC Pool, Install Deck Drains	15,000
001-8080-552-8050	Zero Turn Mowers (2)	20,000
001-8080-552-8050	Cargo Van	17,500
001-8080-552-8050	1/2 Ton Pick-Up	16,034
001-8080-552-8050	Street Sweeper	32,000
002-6176-515-8012	Water Taps	10,500
002-6176-515-8026	Meters & Boxes	30,000
002-7085-533-8028	Fire Hydrants	10,000
002-7086-532-8013	Sewer Taps	2,000
016-7075-533-8021	Wi-Fi Communication Project	19,375
024-7074-534-8021	Pressure Washer	<u>5,000</u>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 286,609</b>

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 13,382,281
Plus Estimated 09-10 Revenues		36,020,217
Less Estimated 09-10 Expenditures		38,008,727
Close out Golf Course Fund		(400,007)
		10,993,764
<b>Estimated Fund Balance 9/30/10</b>		<b>10,993,764</b>
<b>Plus 10-11 Revenues:</b>		
General Property Taxes	13,489,885	
Franchise Fees	2,175,391	
Sales Tax	2,866,451	
Industrial Payments	10,000,000	
Other Taxes	89,321	
License & Permits	569,824	
Fines & Forfeits	1,692,440	
Charges for Services	3,731,732	
Parks & Recreation	240,700	
Recreation & Fitness Center	193,250	
Golf Course	1,069,000	
Intergovernmental	2,000	
Miscellaneous	42,000	
Operating Transfers	397,269	
Interest Income	162,500	
Total Revenues	36,721,763	
<b><i>Equals Total Resources</i></b>		<b>47,715,527</b>
<b>Less 10-11 Expenditures:</b>		
Emergency Services	4,511,647	
Police	9,979,850	
Golf Course	1,285,704	
Administration	3,927,584	
Finance	1,429,889	
Non-Departmental	4,562,460	
Public Works	4,993,718	
Parks	3,979,187	
Planning	2,051,724	
Total Expenditures	36,721,763	
<b><i>Ending Fund Balance 9/30/11</i></b>		<b>\$ 10,993,764</b>

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 36,020,217	\$ 36,721,763	
Expenditures	38,008,727	36,721,763	
Utilization of Fund Balance*	1,979,988	-	
Revenues over Expenditures	\$ (8,522)	\$ -	

**Targeted Reserve- 90 to 120 days of expenditures**

**Estimated days - 109 days**

**Goal: \$9,054,681**

**1 Day = \$100,608**

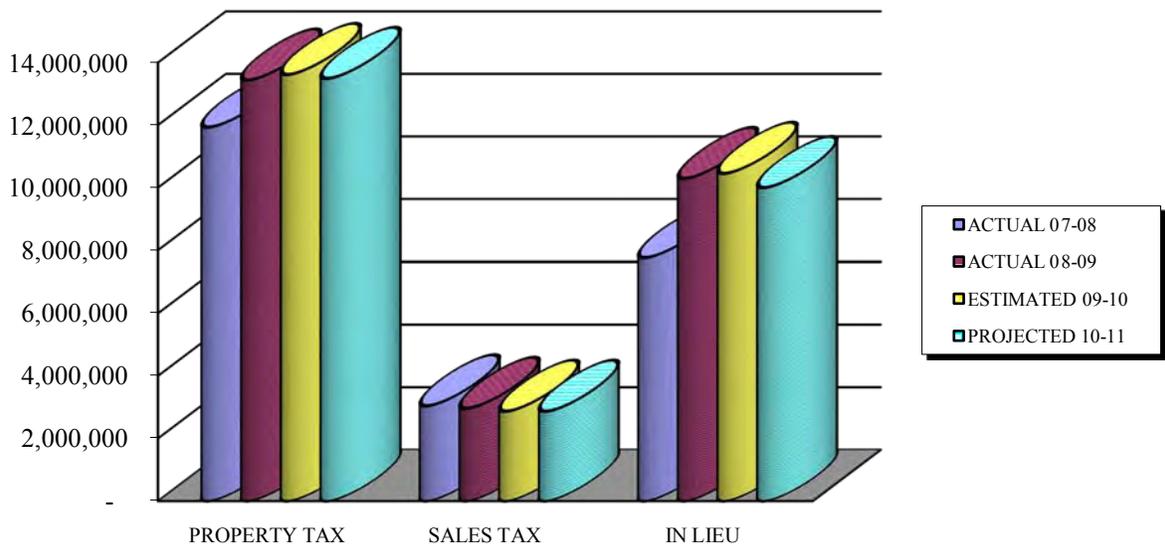
# TAX REVENUE

## 2010-2011 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

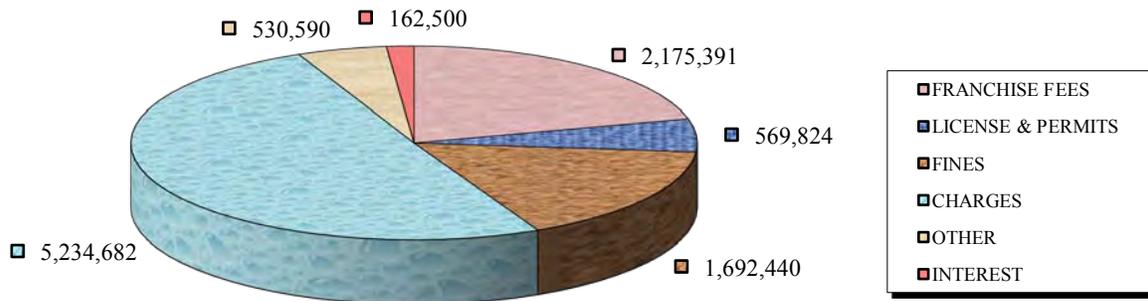
## FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

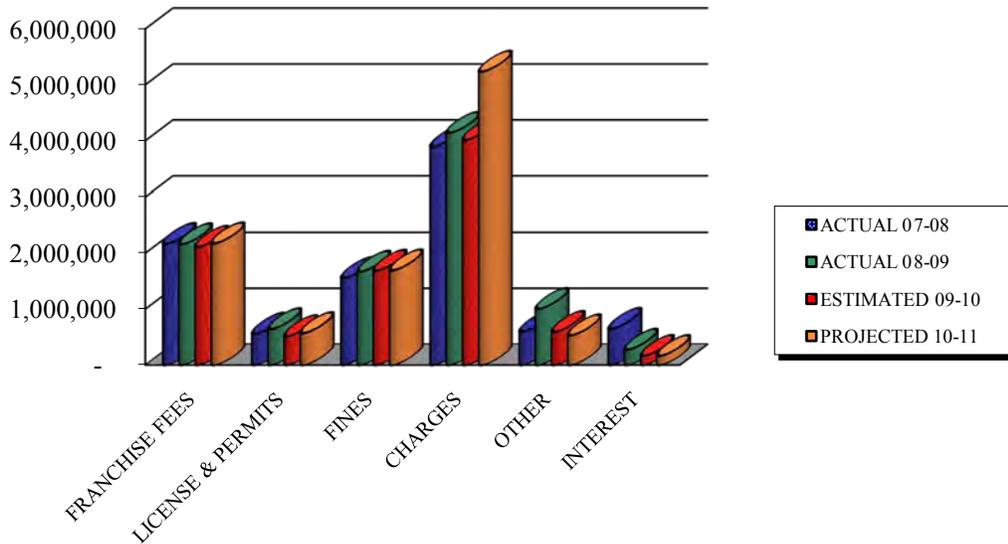
# NON-TAX REVENUE

2010-2011 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 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 12,930,756	\$ 11,665,871	\$ 13,246,586	\$ 13,119,885
401.02-00	Delinquent Taxes	274,124	200,000	200,000	200,000
401.03-00	Tax Penalty and Interest	123,756	80,000	85,000	85,000
401.05-00	Delinquent Tax Pen and Int	84,655	60,000	60,000	60,000
401.15-00	Rendition Penalty	23,122	16,000	23,500	25,000
	General Property Taxes Subtotal	<u>13,436,413</u>	<u>12,021,871</u>	<u>13,615,086</u>	<u>13,489,885</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,284,840	1,291,149	1,281,287	1,259,737
402.02-00	Franchise/Gas	169,249	188,419	165,787	169,932
402.03-00	Franchise/Telephone	297,821	291,779	293,610	295,000
402.04-00	Franchise/Cable TV	318,908	289,098	282,750	357,275
402.05-00	Franchise/Commercial Solidwaste	89,607	90,864	90,000	93,447
	Franchise Fees Subtotal	<u>2,160,425</u>	<u>2,151,309</u>	<u>2,113,434</u>	<u>2,175,391</u>
Sales Taxes:					
403.01-00	Sales Tax	2,958,648	2,892,980	2,866,451	2,866,451
	Sales Taxes Subtotal	<u>2,958,648</u>	<u>2,892,980</u>	<u>2,866,451</u>	<u>2,866,451</u>
Industrial Payments:					
404.01-00	Industrial Payments	10,292,030	8,718,883	10,453,311	10,000,000
	Industrial Payments Subtotal	<u>10,292,030</u>	<u>8,718,883</u>	<u>10,453,311</u>	<u>10,000,000</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	91,169	86,218	87,570	89,321
405.02-00	Bingo Taxes	18	-	-	-
	Other Taxes Subtotal	<u>91,187</u>	<u>86,218</u>	<u>87,570</u>	<u>89,321</u>
Licenses & Permits:					
406.00-00	Licenses & Permits	10	-	-	-
406.01-00	Beer, Wine, Liquor Licenses	11,548	10,710	10,790	10,800
406.02-00	Building Permits	333,475	300,000	274,000	300,000
406.03-00	Animal Licenses	1,020	1,070	1,032	1,050
406.04-00	Electricians Licenses	80	-	-	-
406.05-00	Electrical Permits	16,273	20,000	20,000	20,000
406.06-00	Game Room Licenses	7,403	1,750	5,000	5,000
406.07-00	Plumbing Permits	19,049	20,000	20,000	20,000
406.08-00	Mobile Home Park Licenses	380	380	355	355
406.09-00	Wrecker Permits	1,719	675	1,269	1,269
406.10-00	Heating and A/C Permits	30,802	25,000	28,000	28,000
406.12-00	Misc Licenses, Permits & Fees	6,143	9,000	4,600	5,200
406.13-00	Demolishing Permits	3,825	3,000	1,275	2,600
406.14-00	Sign Permits	2,780	3,000	2,000	2,000
406.15-00	Pool Permits	5,038	4,500	4,230	4,500
406.16-00	Occupational Taxes	50	-	-	-

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
406.17-00	Pipeline Application Permits	2,000	4,000	1,000	1,000
406.18-00	Filing Fees	1,710	4,500	1,500	2,300
406.19-00	Alarm Permits	25,185	27,500	25,500	25,500
406.20-00	Fill Dirt Permits	8,741	1,500	4,321	4,000
406.21-00	Re-Inspection Fees	1,925	5,000	1,000	1,000
406.22-00	Plan Review Fees	154,258	150,000	100,000	125,000
406.23-00	Private Ambulance License	6,500	8,700	6,500	7,250
406-24-00	Driveway Tie-In Fees	1,700	1,500	2,900	3,000
	Licenses & Permits Subtotal	<u>641,614</u>	<u>601,785</u>	<u>515,272</u>	<u>569,824</u>
Fines & Forfeits:					
407.01-00	Pound Fines	15,675	15,000	10,000	15,000
407.02-00	Misdemeanor Court Cost	5	-	-	-
407.03-00	Comprehensive Rehab Fund	1	-	-	-
407.04-00	Operators & Chauffeurs License	55	200	100	100
407.05-00	Muni Crt Judges Training Tax	36	-	-	-
407.06-00	Contrib to Victims of Crime	297	200	200	200
407.07-00	Criminal Justice Planning Fund	10	-	-	-
407.08-00	Municipal Court Fines	1,013,161	1,000,000	966,172	966,172
407.09-00	Warrant Fees	119,152	130,000	124,988	124,988
407.10-00	Law Enf Off Educ Fund	12	-	-	-
407.13-00	Administrative Fee	273,622	223,292	327,815	327,815
407.15-00	Arrest Fee	50,264	43,806	48,259	48,259
407.16-00	Police Accident Reports	5,271	6,000	3,500	3,500
407.19-00	TxDOT Program Fines	10,277	5,500	66,422	66,422
407.20-00	Fugitive Apprehension	88	200	100	100
407.21-00	Consolidated Court Costs	302	350	100	100
407.22-00	Juvenile Crime and Delinquency	7	-	-	-
407.23-00	Child Safety Fees	72,197	30,000	36,589	36,589
407.24-00	Time Payment Fee	23,736	25,000	25,705	25,705
407.25-00	Correction Management Institute	5	-	-	-
407.26-00	Seat Belt Fines	(243)	2,014	-	-
407.29-00	State Traffic Fee	11,290	5,500	5,250	5,250
407.30-00	Consolidated Fee	42,653	20,000	20,077	20,077
407.31-00	Weight Violation Fines	17,330	7,500	41,918	41,918
407.32-00	DPS - Local	6,865	6,000	7,248	7,248
407.36-00	State Juror Fee	4,245	2,500	2,007	2,007
407.38-00	Indigent Defense Fund	2,051	824	990	990
	Fines & Forfeits Subtotal	<u>1,668,364</u>	<u>1,523,886</u>	<u>1,687,440</u>	<u>1,692,440</u>

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
408.01-00	Misc Charges	600	-	-	-
408.01-01	Street & Alley Closing App Fee	4,505	4,080	3,000	6,000
408.01-03	Commercial Solid Waste	12,745	13,000	12,745	13,000
408.01-04	Residential Solid Waste	1,835,972	1,948,200	1,800,000	1,980,000
408.01-05	Use of City Equip, Mat, Lab	443	510	450	450
408.01-06	Rezoning Fees	4,000	3,600	2,800	3,300
408.01-07	Tax Certificates	570	612	600	600
408.01-09	Tax Billing Fees	101,507	102,250	102,250	103,000
408.01-10	Lease of City Property	88,597	81,600	89,500	89,500
408.01-11	Lease of Fire Training Facility	44,329	40,000	40,000	40,000
408.01-12	Contract Fire Protection	124,216	195,000	132,383	132,384
408.01-13	Sale of Maps	18	275	100	100
408.01-15	Document Reproduction	317	450	750	450
408.01-16	NSF Service Charges	300	500	500	500
408.01-17	Police Teletype/Dispatching	8,933	6,630	9,745	9,745
408.01-18	Pipeline Assessments	60,500	58,000	60,000	60,000
408.01-19	EMS Contract Revenue	251,294	210,000	265,690	265,000
408.01-20	EMS Patient Revenue	772,682	675,000	600,000	600,000
408.01-21	Recycling	12,225	17,500	12,500	12,500
408.01-22	Mowing & Demolition	60,956	50,000	27,000	30,000
408.01-23	Sale of Garbage Bags	11,553	11,500	11,500	11,500
408.01-24	Property Lien Releases	(930)	-	-	-
408.01-36	Outstanding Tax Report	9,800	10,500	9,800	10,000
408.01-37	Police Services (LPISD)	285,722	341,353	407,353	363,353
408.01-41	Credit Card Fee	359	-	-	-
408.01-42	Donation Park Beautification	332	400	350	350
Charges for Services Subtotal		<u>3,691,545</u>	<u>3,770,960</u>	<u>3,589,016</u>	<u>3,731,732</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	26,235	21,000	23,000	23,000
408.02-02	Wave Pool Concessions	7,003	3,500	7,500	7,500
408.02-03	Wave Pool Admissions	148,572	110,000	130,000	130,000
408.02-04	Aquatic Facility Rental	40,169	25,500	25,000	27,000
408.02-05	Aquatic Memberships	3,422	7,000	4,500	5,000
408.02-09	General Programs/Camps	640	3,240	1,000	1,000
408.02-10	Youth Sports	2,210	2,750	2,200	2,200
408.02-11	Triathalon	11,379	-	11,500	11,500
408.02-13	Recreation Center Rental	835	16,000	7,500	10,000
408.02-14	Athletic Complex	10,343	5,000	9,016	11,000
408.02-15	Rodeo Arena Rental	1,950	3,000	2,000	2,000
408.02-16	Sport Camps	1,327	2,500	1,500	2,000
408.02-18	Recreation Txbl Misc Inco	44	-	-	-
408.02-19	Parks/Recreation Misc	225	500	500	500
408.02-22	Special Olympics (Sport)	3,790	6,000	7,500	8,000
Parks & Recreation Subtotal		<u>258,144</u>	<u>205,990</u>	<u>232,716</u>	<u>240,700</u>

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	176,843	185,812	180,000	180,000
408.03-02	Recreation Center Walk-ins	9,860	10,000	10,000	10,000
408.03-03	Recreation Center Class Fees	2,872	6,000	3,000	3,000
408.03-05	Recreation Center Pro Shop	-	-	150	250
	Recreation & Fitness Subtotal	<u>189,575</u>	<u>201,812</u>	<u>193,150</u>	<u>193,250</u>
Golf Course:					
408.07-01	Green Fees	-	-	-	534,855
408.07-08	Cart Fees	-	-	-	392,545
408.07-12	Resident Membership	-	-	-	19,000
408.07-13	Non-Resident Membership	-	-	-	64,000
408.07-14	Senior Membership	-	-	-	7,000
408.07-16	Concession Commissions	-	-	-	48,000
408.07-36	Summer Memberships	-	-	-	3,600
	Golf Course	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,069,000</u>
Intergovernmental:					
409.02-00	AAA Grant	1,980	3,500	2,000	2,000
	Intergovernmental Subtotal	<u>1,980</u>	<u>3,500</u>	<u>2,000</u>	<u>2,000</u>
Miscellaneous:					
410.00-00	Miscellaneous	1,029	-	-	-
410.01-00	Miscellaneous Revenue	49,549	25,000	40,000	40,000
410.02-00	Sale of Equipment	-	5,000	2,000	2,000
410.08-00	Sale of Land	136,559	-	-	-
	Miscellaneous Subtotal	<u>187,137</u>	<u>30,000</u>	<u>42,000</u>	<u>42,000</u>
Operating Transfers:					
480.01-02	Admin Trans from Fund 2	400,000	400,000	400,000	294,150
480.01-14	Admin Trans from Fund 014	239,891	-	-	-
480.01-16	Admin Trans from LPAWA Fund	60,719	60,271	60,271	61,619
480.01-32	Admin Trans from Fund 32	21,126	-	-	-
480.01-26	Admin Trans from Fund 37	-	-	-	41,500
	Operating Transfers Subtotal	<u>721,736</u>	<u>460,271</u>	<u>460,271</u>	<u>397,269</u>
Interest:					
483.01-00	Interest Income	274,383	225,000	162,500	162,500
	Interest Subtotal	<u>274,383</u>	<u>225,000</u>	<u>162,500</u>	<u>162,500</u>
Total General Fund Revenue		\$ 36,573,181	\$ 32,894,465	\$ 36,020,217	\$ 36,721,763

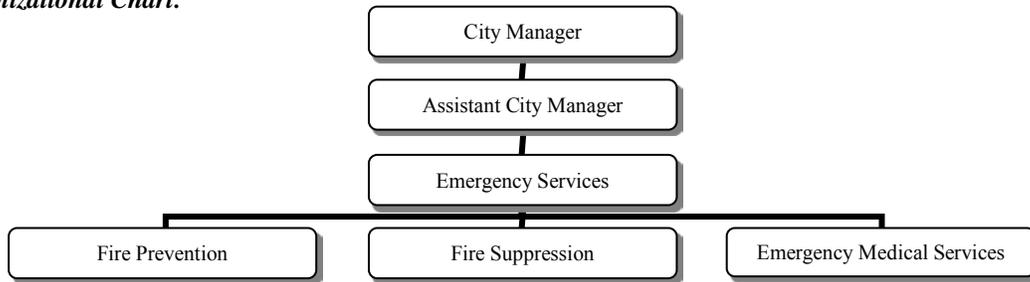


# Emergency Services Department

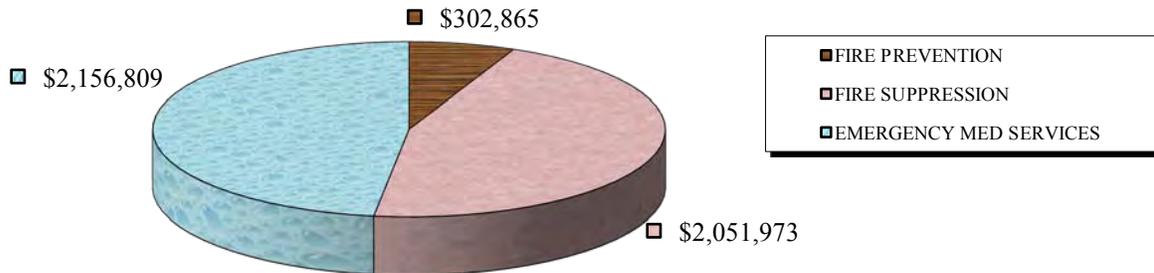
## FY 10-11

**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.

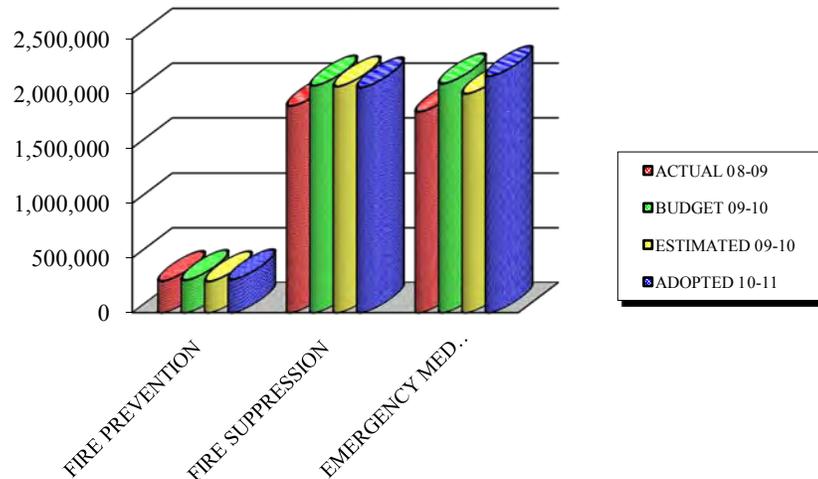
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Emergency Services Department Fiscal Year 2010-11

**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 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Fire Prevention	\$ 287,184	\$ 296,336	\$ 284,594	\$ 302,865	2.20%
Fire Suppression	1,882,706	2,069,259	2,062,422	2,051,973	-0.84%
Emergency Medical Services	1,830,479	2,088,526	1,995,016	2,156,809	3.27%
<b>Department Total</b>	<b>\$ 4,000,369</b>	<b>\$ 4,454,121</b>	<b>\$ 4,342,032</b>	<b>\$ 4,511,647</b>	<b>1.29%</b>

**Department Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Personal Services	\$ 2,929,176	\$ 3,188,575	\$ 3,092,916	\$ 3,320,308	4.13%
Supplies	253,194	334,387	323,028	313,655	-6.20%
Services & Charges	791,319	897,659	899,188	818,484	-8.82%
Capital Outlay	26,680	33,500	26,900	59,200	76.72%
<b>Department Total</b>	<b>\$ 4,000,369</b>	<b>\$ 4,454,121</b>	<b>\$ 4,342,032</b>	<b>\$ 4,511,647</b>	<b>1.29%</b>

**Emergency Services Department  
FY 10-11**

**Fire Prevention Division**

*Goals:*

- Provide more fire prevention 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 2008-09</b>	<b>Estimated 2009-10</b>	<b>Proposed 2010-11</b>
Inspections	500	600	600
Fire Prevention Programs	65	70	70
Program Attendance	3,500	4,000	4,000

**Emergency Services Department**  
**Fiscal Year 2010-11**

**Fire Prevention Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 213,919	\$ 245,433	\$ 236,374	\$ 253,036	3.10%
<i>Supplies</i>	17,690	9,273	6,850	13,498	45.56%
<i>Services &amp; Charges</i>	41,489	41,630	41,370	36,331	-12.73%
<i>Capital Outlay</i>	14,086	-	-	-	-
<b>Division Total</b>	<u>\$ 287,184</u>	<u>\$ 296,336</u>	<u>\$ 284,594</u>	<u>\$ 302,865</u>	2.20%

*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 2008-09	Approved 2009-10	Approved 2010-11
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	1	1	1
Secretary I	1	1	1
<b>Total</b>	<u>4</u>	<u>4</u>	<u>4</u>

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

**001-5050-522**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 152,797	\$ 172,472	\$ 166,058	\$ 175,107
1020 Overtime	912	1,500	1,500	1,500
1030 Certification	-	-	-	2,400
1035 Longevity	372	484	380	620
1044 Cleaning Allowance	249	375	482	500
1060 FICA	11,406	12,938	12,520	13,331
1065 Retirement	22,394	27,566	25,917	29,574
1080 Insurance - Medical	25,607	28,824	28,824	28,824
1081 Insurance - Life	182	274	193	180
1090 Other Benefits	-	1,000	500	1,000
<b>Personal Services Subtotal</b>	<u>213,919</u>	<u>245,433</u>	<u>236,374</u>	<u>253,036</u>
<b>Supplies:</b>				
2001 Office Supplies	529	550	500	550
2002 Postage	12	150	75	100
2003 Protective Clothing	1,986	1,000	950	1,000
2004 Gas and Oil	1,768	3,298	3,200	2,750
2005 Minor Tools	398	200	175	200
2006 Cleaning	70	50	60	100
2008 Educational	3,564	2,550	400	3,500
2014 Freight	75	50	40	50
2015 Other Supplies	1,719	725	150	500
2018 Computer Supplies	1,292	200	800	-
2090 Machinery/Tools/Equipment	2,569	500	500	500
2091 Office Furniture/Equipment	3,638	-	-	-
2093 Computer Equipment	70	-	-	4,248
<b>Supplies Subtotal</b>	<u>17,690</u>	<u>9,273</u>	<u>6,850</u>	<u>13,498</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,491	2,285	1,200	2,250
3020 Training/Seminars	4,189	4,050	2,750	4,050
4001 Office Equipment	3,120	3,100	3,100	3,100
4002 Machinery/Tools/Equipment	-	100	100	-
4003 Radios and Base Stations	-	100	100	3,375
4006 Heating & A/C Equipment	-	-	-	100
4011 Building	910	1,000	1,250	1,000
4020 Motor Pool Lease Fees	2,620	2,663	2,663	2,558
4022 Rent: Building/Land	6,000	6,000	6,000	6,600
4030 VM: Fleet Maintenance	3,832	3,288	3,288	3,299
4060 Computer Lease Fees	1,884	1,830	1,830	1,538

Continued

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

**001-5050-522**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
4065 Computer Maintenance Fees	7,780	8,162	8,162	-
5005 Personnel Services	-	250	225	250
5007 Other Professional Services	-	200	200	200
6002 Printing/Reproduction	-	250	250	500
6010 Janitorial Services	3,115	1,500	3,400	-
7001 Electrical	4,799	6,152	6,152	4,861
7002 Natural Gas	433	300	300	450
7003 Telephone	-	-	-	1,800
7004 Water	316	400	400	400
<b>Services &amp; Charges Subtotal</b>	<u>41,489</u>	<u>41,630</u>	<u>41,370</u>	<u>36,331</u>
<b>Capital Outlay:</b>				
8050 Motor Vehicles	14,086	-	-	-
<b>Capital Outlay Subtotal</b>	<u>14,086</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 287,184</b>	<b>\$ 296,336</b>	<b>\$ 284,594</b>	<b>\$ 302,865</b>

# Emergency Services Department FY 10-11

## Fire Suppression Division

### *Goals:*

- Initiate volunteer driver license upgrade program by end of 2010.
- Completion of Fire Training Classroom addition by end of 2009.
- Complete rescue truck replacement plan for the 2009-10 Budget.

### *Objectives:*

- Add satellite receiver for channel 2 by 4th quarter 2009.
- Upgrade radios at Fire Stations 1, 3 & 4 by 4th quarter 2010.
- Get command bus operational with camera and internet transmitting capabilities.

### *Performance Indicators:*

	Actual 2008-09	Estimated 2009-10	Proposed 2010-11
General Alarm Fires	68	80	90
Total Fire Calls	1,999	2,276	2,450
Number of Field Users	144	165	200

**Emergency Services Department  
Fiscal Year 2010-11**

**Fire Suppression Division**

*Expenditure Summary*

	<i>Actual 2008-09</i>	<i>Budget 2009-10</i>	<i>Estimated 2009-10</i>	<i>Adopted 2010-11</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,215,887	\$1,256,734	\$1,257,034	\$1,306,970	4.00%
<i>Supplies</i>	111,326	156,522	153,310	146,811	-6.20%
<i>Services &amp; Charges</i>	555,493	622,503	625,178	584,692	-6.07%
<i>Capital Outlay</i>	-	33,500	26,900	13,500	-59.70%
<b>Division Total</b>	<u>\$1,882,706</u>	<u>\$2,069,259</u>	<u>\$2,062,422</u>	<u>\$2,051,973</u>	-0.84%

*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 2008-09	Approved 2009-10	Approved 2010-11
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	1	2	2
Volunteer Fire Engineer	12	11	11
<b>Total</b>	<u>27</u>	<u>27</u>	<u>27</u>

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

**001-5051-522**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 654,181	\$ 672,665	\$ 687,705	\$ 695,350
1020 Overtime	211,832	210,000	210,000	210,000
1030 Certification	5,366	4,500	5,669	5,699
1035 Longevity	8,436	7,780	7,780	8,496
1044 Cleaning Allowance	2,955	3,127	2,797	3,127
1060 FICA	64,900	66,781	62,063	67,482
1065 Retirement	122,974	136,895	126,187	146,987
1066 Vol Firemen Retirement	55,245	52,000	52,000	67,000
1067 Pars Retirement	277	372	335	369
1080 Insurance - Medical	88,991	100,884	100,884	100,884
1081 Insurance - Life	730	730	614	576
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>1,215,887</u>	<u>1,256,734</u>	<u>1,257,034</u>	<u>1,306,970</u>
<b>Supplies:</b>				
2001 Office Supplies	1,752	1,100	1,100	1,685
2002 Postage	58	200	150	130
2003 Protective Clothing	39,290	45,000	45,000	43,000
2004 Gas and Oil	19,492	22,500	22,500	22,456
2005 Minor Tools	825	887	887	900
2006 Cleaning	922	775	775	800
2007 Chemical	4,097	3,575	3,500	5,400
2008 Educational	2,480	2,000	-	1,800
2009 Medical	5,786	9,440	9,000	8,000
2015 Other Supplies	4,773	3,665	3,665	3,740
2019 Training Field Supplies	5,979	6,200	6,200	11,200
2090 Machinery/Tools/Equipment	25,872	50,200	50,000	46,500
2093 Computer Equipment	-	10,980	10,533	1,200
<b>Supplies Subtotal</b>	<u>111,326</u>	<u>156,522</u>	<u>153,310</u>	<u>146,811</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	5,280	5,125	5,000	5,305
3020 Training/Seminars	17,894	21,000	21,000	21,000
4001 Office Equipment	3,414	5,250	5,250	4,200
4002 Machinery/Tools/Equipment	26,227	37,475	37,200	30,000
4003 Radios and Base Stations	22,188	14,220	19,000	13,220
4006 Heating and A/C Equipment	1,039	1,500	1,500	1,500
4008 Pumps/Motors	9,477	12,000	8,000	10,600
4011 Building Maintenance	29,297	12,000	15,000	11,540
4020 Motor Pool Lease Fees	211,833	235,727	235,727	237,624
4030 VM: Fleet Maintenance	54,987	68,426	68,426	73,429

Continued

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

**001-5051-522**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
4031 Other Vehicle Maintenance	5,053	3,900	4,500	5,600
4050 Computer Hardware	-	500	300	500
4055 Computer Software	-	5,607	5,607	7,800
4060 Computer Lease Fees	8,792	8,322	8,322	8,564
4065 Computer Maintenance Fees	24,895	35,370	35,370	-
5005 Personnel Services	21,333	25,000	25,000	25,000
5007 Other Professional Services	16,681	14,000	12,000	13,000
6001 Uniforms	2,531	2,800	2,800	2,640
6002 Printing & Reproduction	1	260	150	100
6005 Advertising	220	200	226	200
6010 Janitorial Services	3,025	3,000	3,300	3,200
7001 Electrical	71,840	87,821	88,000	86,670
7002 Natural Gas	10,353	11,000	11,000	11,000
7003 Telephone	40	1,000	500	-
7004 Water	9,093	11,000	12,000	12,000
<b>Services &amp; Charges Subtotal</b>	<u>555,493</u>	<u>622,503</u>	<u>625,178</u>	<u>584,692</u>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	33,500	26,900	13,500
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>33,500</u>	<u>26,900</u>	<u>13,500</u>
<b>Division Total</b>	<b>\$ 1,882,706</b>	<b>\$ 2,069,259</b>	<b>\$ 2,062,422</b>	<b>\$ 2,051,973</b>

## Emergency Services Department FY 10-11

### Emergency Medical Services Division

**Goals:**

- Maintain weekly continuing education programs for all EMS employees to insure optimal an up to date patient care
- Reduce ambulance response times to the scene and reduce scene times
- Maintain a strong commitment to community education
- Provide an on going presence at community events
- Continue to provide monthly CPR courses for the citizens of La Porte
- Continue to provide monthly immunization clinics to improve the health care for the children of Texas

**Objectives:**

- Initiate continuing education programs as well as semi-annual protocol examinations by the EMS Medical Director
- Increase presence at parades, health fairs and festivals
- 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

**Performance Indicators:**

	Actual 2008-09	Estimated 2009-10	Proposed 2010-11
Total EMS Responses	3,236	3,500	3,500
Total Number of Child Immunizations Given	1,275	1,200	1,200
Total Number of CPR Students Trained	152	200	200
Average Response Time to Call (Minutes)	5.65	5.50	5.50
Average Turn-Around Time (Minutes)	82.65	80.00	80.00

**Emergency Services Department**  
**Fiscal Year 2010-11**

**Emergency Medical Services Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,499,370	\$1,686,408	\$1,599,508	\$1,760,302	4.38%
<i>Supplies</i>	124,178	168,592	162,868	153,346	-9.04%
<i>Services &amp; Charges</i>	194,337	233,526	232,640	197,461	-15.44%
<i>Capital Outlay</i>	12,594	-	-	45,700	-
<b>Division Total</b>	<u>\$1,830,479</u>	<u>\$2,088,526</u>	<u>\$1,995,016</u>	<u>\$2,156,809</u>	3.27%

*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 2008-09	Approved 2009-10	Approved 2010-11
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 Specialist	1	1	1
Paramedic Intern	3	3	3
Relief Paramedic	2	2	2
<b>Total</b>	<u>25</u>	<u>25</u>	<u>25</u>

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

**001-5059-522**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 650,273	\$ 712,672	\$ 663,396	\$ 747,167
1013 FLSA Scheduled Overtime	388,686	441,849	400,858	450,981
1020 Overtime	76,602	85,000	96,000	85,000
1030 Certification	5,250	5,696	13,021	12,898
1035 Longevity	7,144	8,008	8,008	8,540
1044 Cleaning Allowance	4,211	4,570	4,074	4,250
1060 FICA	80,742	90,270	87,098	94,088
1065 Retirement	157,948	191,772	180,632	210,962
1067 Pars Retirement	495	448	434	486
1080 Insurance - Medical	127,130	144,120	144,120	144,120
1081 Insurance - Life	889	1,003	867	810
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>1,499,370</u>	<u>1,686,408</u>	<u>1,599,508</u>	<u>1,760,302</u>
<b>Supplies:</b>				
2001 Office Supplies	3,831	4,000	3,500	4,000
2002 Postage	3,850	4,000	4,000	4,000
2003 Protective Clothing	6,732	9,000	9,500	11,000
2004 Gas and Oil	25,158	37,039	26,000	28,996
2005 Minor Tools	181	300	300	250
2006 Cleaning	1,836	1,500	1,500	2,000
2007 Chemicals	334	300	300	300
2008 Educational	2,245	1,400	2,000	2,000
2015 Other Supplies	4,619	5,000	5,000	5,000
2018 Computer Supplies	994	1,878	1,400	1,000
2055 EMS Drugs and Supplies	61,842	75,000	75,000	75,000
2090 Machinery/Tools/Equipment	12,506	-	5,944	19,800
2091 Office Furniture/ Equipment	-	1,600	852	-
2093 Computer Equipment	50	27,575	27,572	-
<b>Supplies Subtotal</b>	<u>124,178</u>	<u>168,592</u>	<u>162,868</u>	<u>153,346</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,917	4,330	4,330	4,345
3020 Training/Seminars	5,203	8,500	8,050	8,000
4001 Office Equipment	2,988	3,600	5,000	3,600
4002 Machinery/Tools/Equipment	9,587	4,400	4,400	12,330
4003 Radios and Base Stations	1,840	2,500	3,500	3,500
4006 Heating and A/C Equipment	80	500	500	500
4011 Building Maintenance	3,483	3,000	3,000	8,000
4019 Rental of Equipment	-	100	100	100

Continued

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

**001-5059-522**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
4020 Motor Pool Lease Fees	64,048	66,748	66,748	53,161
4030 VM: Fleet Maintenance	45,260	46,969	46,969	47,863
4031 Other Vehicle Maintenance	572	1,000	1,000	1,000
4050 Computer Hardware	-	500	500	500
4055 Computer - Software	4,011	18,643	18,643	14,833
4060 Computer Lease Fees	6,280	6,348	6,348	7,398
4065 Computer Maintenance Fees	17,893	27,208	27,208	-
5005 Personnel Services	9,000	9,000	9,000	9,000
6001 Uniforms	-	1,000	1,000	500
6002 Printing/Reproduction	1,802	1,500	1,500	1,500
6005 Advertising	-	500	500	500
7001 Electrical	13,972	19,636	17,000	13,287
7002 Natural Gas	1,605	1,800	1,600	1,800
7003 Telephone	-	3,744	3,744	3,744
7004 Water	1,796	2,000	2,000	2,000
<b>Services &amp; Charges Subtotal</b>	<u>194,337</u>	<u>233,526</u>	<u>232,640</u>	<u>197,461</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	-	-	7,000
8021 Mach/Tools & Equip	12,594	-	-	38,700
<b>Capital Outlay Subtotal</b>	<u>12,594</u>	<u>-</u>	<u>-</u>	<u>45,700</u>
<b>Division Total</b>	<b>\$ 1,830,479</b>	<b>\$ 2,088,526</b>	<b>\$ 1,995,016</b>	<b>\$ 2,156,809</b>

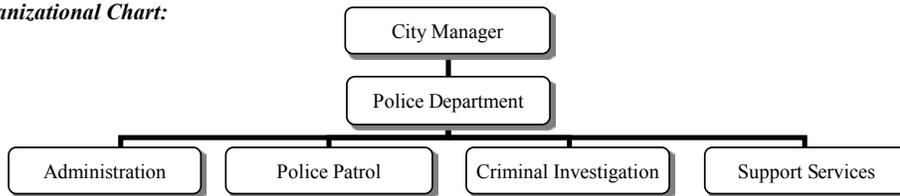
# Police Department

## FY 10-11

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

- Provide a safe environment for the community we serve through the efficient, effective, and innovative application of available police resources.
- Foster an environment of public trust, cooperation, and confidence in the police department by maintaining employee accountability and the implementation of a strong community policing philosophy.
- Implement and embrace best policing strategies, management practices, policies and procedures, and organizational systems that promote open communication, collective responsibility, visionary leadership, fiscal accountability, and organization effectiveness.

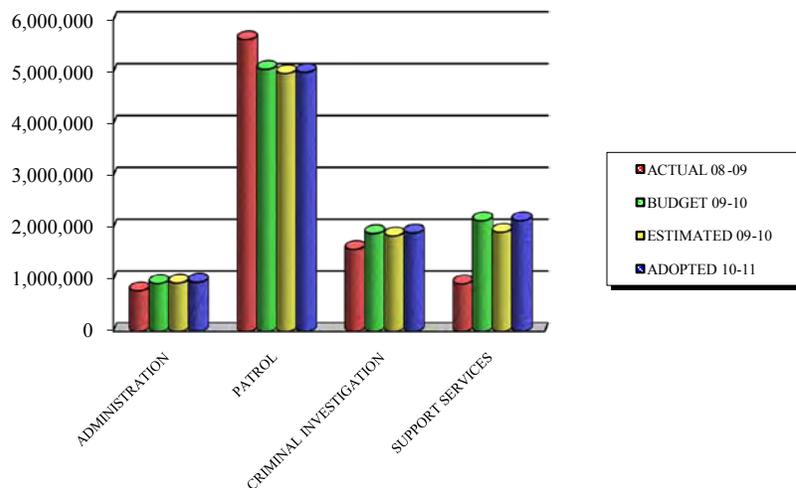
**Organizational Chart:**



**Share of General Fund Budget: 28%**



**Four Year Comparison by Division:**



## Police Department Fiscal Year 2010-11

**Summary:**

The functions of the Police Department, under the direction of the Chief, are to enforce Federal, State and Local Laws, as well as the ordinances of La Porte and provide the public with safety. The Police Officers will respond to an estimated 36,000 calls this year. The department has 107 personnel of which 75 are officers, 71 marked and unmarked police vehicles and various support equipment.

**Department Summary by Division:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Police Administration	\$ 783,227	\$ 924,719	\$ 933,091	\$ 950,025	2.74%
Police Patrol	5,626,588	5,055,211	4,983,458	4,997,603	-1.14%
Criminal Investigation	1,580,957	1,886,548	1,841,638	1,897,831	0.60%
Support Services	916,276	2,133,060	1,912,076	2,134,391	0.06%
<b>Department Total</b>	<b>\$ 8,907,048</b>	<b>\$ 9,999,538</b>	<b>\$ 9,670,263</b>	<b>\$ 9,979,850</b>	<b>-0.20%</b>

**Department Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Personal Services	\$ 7,534,390	\$ 8,325,646	\$ 8,065,286	\$ 8,630,379	3.66%
Supplies	294,442	355,593	352,303	360,941	1.50%
Services & Charges	1,078,216	1,291,299	1,252,674	988,530	-23.45%
Capital Outlay	-	27,000	-	-	0.00%
<b>Department Total</b>	<b>\$ 8,907,048</b>	<b>\$ 9,999,538</b>	<b>\$ 9,670,263</b>	<b>\$ 9,979,850</b>	<b>-0.20%</b>

## Police Department FY 10-11

### Police Administration Division

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

Program Objectives	Program Indicators
OBJ 8.1d: Provide and maintain a safe environment and adequate police protection for all citizens of La Porte.	Maintain an FBI UCR Part I crime index rate that is: <ul style="list-style-type: none"> <li>● 10% below Harris County crime rate</li> <li>● 10% below national crime rate for Cities comparable in size to La Porte</li> <li>● 10% below average crime rate for cities located immediately adjacent to La Porte</li> </ul>
Implement and maintain a comprehensive CompStat system and Crime Analysis capability that provides for the strategic deployment of personnel and the timely dissemination of information to field and investigate personnel as it relates to crime trends, service demand, and order maintenance issues.	Acquire and train a full-time Crime Analyst.  Maintain a strict geographically based service delivery system that promotes individual officer responsibility and district awareness.

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

Program Objectives	Program Indicators
Ensure public confidence in the Police by promoting accountability and conducting thorough and objective investigations of all allegations of employee misconduct.	Maintain an annual citizen compliant ratio of less than one formal complaint for every two commissioned officers employed.  Up-grade existing Internal Affairs Investigator Position to a Supervisor.
Maintain a strong and trusted reputation as a fair effective, and efficient police agency among the citizens of La Porte.	Maintain an 80% community satisfaction rating of "satisfied" or "highly satisfied" with police services and performance.

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

Program Objectives	Program Indicators
(OBJ.8.Id) Maintain the Department's Texas Police Chief's Association Best Practices Status.	Conduct as least one comprehensive review of all Departmental general Policies and Procedures annually.  Conduct a minimum of 6 operational audits annually.  Inspect all department personnel and resources a minimum of once a quarter.  Complete all required federal, state, and local annual reports.
(OBJ.8.1a) Maintain and ensure the acquisition of state-of-the-art technologies that will assist the Department in providing adequate services.	Equipment Areas: <ul style="list-style-type: none"> <li>● OSSI Records Management System</li> <li>● Crime Analysis Program</li> <li>● Well maintained vehicle fleet</li> <li>● Less than lethal force options</li> <li>● Radars and In-Car DVR Systems</li> <li>● License Plate Readers and Fler Systems</li> <li>● Covert Surveillance Equipment</li> </ul>

**Police Department**  
**FY 10-11**

**Police Administration Division**

(OBJ.8.1a) Maintain appropriate staffing levels by hiring and retaining the most qualified people.	Appropriate staffing levels will be determined by those recommended by the U.S. Department of Justice, which are currently set at. <ul style="list-style-type: none"> <li>● 2.2 officers per 1,000 residents</li> <li>● 3.2 employees per 1,000 residents</li> </ul>
(OBJ.8.1b) Enhance the skill and knowledge of the Police Department by encouraging continuing education and maintaining a generous college reimbursement program.	Increasing the number of Department employees obtaining a 4 year college degree by 2%.

*Performance Measures*

	Actual 2008-2009	Estimated 2009-2010	% Change 2008-2009/ 2009-2010	Proposed 2010-2011
* City of La Porte UCR Crime Rate	20.79	21.46	3.24%	21.46
* Harris County Comparative Crime Rate (Goal: 10%below)	51.66 (-60%**)	54.24		
* National Comparative Crime Rate 25,000 - 49,999 (Goal: 10% below)	33.90 (-39%**)	35.60		
* Area Cities Comparative Crime Rate (Goal: 10% below)	45.39 (-54%**)	46.85		
Community satisfaction rating, (Goal: 80% or better)	-	-	-	-
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	17	28	64.71%	<37
Authorized number of police officers positions	73	75	2.74%	75
Number of police officers per 1,000 residents (Goal: 2.2)	2.08	2.14	2.88%	2.14
Authorized number of police employee positions	105	107	1.90%	107
Number of police employees per 1,000 residents (Goal: 3.2)	3.00	3.06	1.99%	3.06
Police Department expenditures per capita	254.61	276.12	8.45%	276.12
* Number of police calls for service	38,735	36,000	-7.59%	36,000
* Number of self-initiated actions by officers	21,360	23,366	9.39%	23,366
* Number of arrests made	2,049	2,181	6.44%	2,181
* Number of arrests per 1,000 residents	58.54	62.31	6.44%	62.31
Number of police employees with a 4 year degree (Goal: +2%)	8	10	25.01%	12

\*Denotes calendar year

\*\* Denotes comparison percentage above or below Crime Rate for City of La Porte

**Police Department**  
**Fiscal Year 2010-11**

**Police Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 504,916	\$ 637,099	\$ 652,658	\$ 686,529	7.76%
<i>Supplies</i>	23,749	15,994	12,525	15,036	-5.99%
<i>Services &amp; Charges</i>	254,562	271,626	267,908	248,460	-8.53%
<b>Division Total</b>	<b>\$ 783,227</b>	<b>\$ 924,719</b>	<b>\$ 933,091</b>	<b>\$ 950,025</b>	<b>2.74%</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*

2008-09	Approved	Approved 2009-10	Approved 2010-11
Police Chief	1	1	1
Assistant Police Chief	1	2	2
Internal Affairs Sergeant	-	-	1
Internal Affairs Detective	1	1	-
Computer System Administrator	1	1	1
Office Coordinator	1	1	1
Secretary	1	1	1
<b>Total</b>	<b>6</b>	<b>7</b>	<b>7</b>

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

**001-5252-521**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 368,691	\$ 457,125	\$ 460,413	\$ 489,426
1020 Overtime	2,689	3,500	2,000	2,060
1030 Certification	6,750	6,821	11,469	11,986
1035 Longevity	3,136	4,604	4,552	4,812
1040 Clothing Allowance	586	586	586	586
1044 Cleaning Allowance	694	962	921	962
1046 Physical Fitness Allowance	-	-	500	500
1060 FICA	28,689	35,411	35,522	37,917
1065 Retirement	55,109	74,055	74,757	84,370
1080 Insurance - Medical	38,139	50,442	50,442	50,442
1081 Insurance - Life	433	593	499	468
1090 Other Benefits	-	3,000	10,997	3,000
<b>Personal Services Subtotal</b>	<b>504,916</b>	<b>637,099</b>	<b>652,658</b>	<b>686,529</b>
<b>Supplies:</b>				
2001 Office Supplies	2,255	1,800	1,800	1,800
2002 Postage	353	200	200	200
2003 Protective Clothing	1,027	1,250	1,000	1,250
2004 Gas and Oil	2,979	6,874	3,975	4,661
2008 Educational	-	320	200	-
2015 Other Supplies	4,725	3,500	3,400	3,600
2016 Jail Operations	10,051	-	-	-
2018 Computer Supplies	1,524	1,500	1,600	1,650
2090 Machinery/Tools/Equipment	292	300	100	200
2091 Office Furniture/Equipment	-	-	-	800
2093 Computer Equipment	543	250	250	875
<b>Supplies Subtotal</b>	<b>23,749</b>	<b>15,994</b>	<b>12,525</b>	<b>15,036</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,110	1,500	1,500	1,599
3020 Training/Seminars	5,134	7,000	6,850	7,000
3024 Tuition Reimbursement	-	4,000	-	3,500
4001 Office Equipment	10,500	8,020	8,020	8,400
4002 Machinery/Tools/Equipment	1,354	5,890	5,890	11,300
4003 Radios and Base Stations	-	300	165	300
4006 Heating and A/C Equipment	9,994	6,000	5,700	13,885
4011 Building Maintenance	20,516	12,000	6,579	7,500
4019 Rental of Equipment	139	-	-	-
4020 Motor Pool Lease Fees	2,411	5,515	5,515	7,843
4030 VM: Fleet Maintenance	5,113	4,620	4,620	4,948

Continued

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

**001-5252-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
4055 Computer Software	554	2,800	2,044	1,315
4060 Computer Lease Fees	6,280	6,564	6,564	6,840
4065 Computer Maintenance Fees	25,673	27,208	27,208	-
5005 Personnel Services	2,400	-	-	-
5007 Other Professional Services	1,710	1,750	1,559	1,750
6002 Printing/Reproduction	678	300	285	300
6006 Miscellaneous	129	100	100	100
6010 Janitorial	20,625	23,000	22,500	22,680
7001 Electrical	126,861	147,959	154,373	140,500
7002 Natural Gas	5,994	700	700	700
7004 Water	6,387	6,400	7,736	8,000
<b>Services &amp; Charges Subtotal</b>	<u>254,562</u>	<u>271,626</u>	<u>267,908</u>	<u>248,460</u>
<b>Division Total</b>	<b>\$ 783,227</b>	<b>\$ 924,719</b>	<b>\$ 933,091</b>	<b>\$ 950,025</b>

**Police Department  
FY 10-11**

**Police Patrol Division**

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

Program Objectives	Program Indicators
Reduce crime and the fear of crime within the City of La Porte.	Maintain a community perception of safety rating of 85%
(OBJ.8.1d) Provide and maintain adequate police protection for all citizens of La Porte and ensure an appropriate and prompt response to call police calls for service.	Maintain an average response time to police calls for service (from time dispatched) of: <ul style="list-style-type: none"> <li>● 5 minutes for priority call for service</li> <li>● 8 minutes for non-priority call for service</li> </ul>
(OBJ.8.1d) Provide for safe roadways within the City of La Porte through fair and equitable enforcement of traffic laws.	Reduce traffic collisions by 5% by targeting high collision areas  Increase DOT enforcement by 5%
(OBJ.8.1c & d) Address concerns relating to drugs within the community through the maintenance and implementation of effective drug enforcement strategies.	Increase Narcotic arrests by 5%  Increase Canine arrests by 10%

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

Program Objectives	Program Indicators
(OBJ.8.1c & d) Address concerns relating to drugs within the community through the maintenance and implementation of an effective drug diversion education program.	Maintain School Resource Officer Program within both City Middle and High Schools.  Maintain a Campus Crime Stopper Program and increase tips by 10%.

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

Program Objectives	Program Indicators
Monitor security alarm compliance and control in order to reduce repeat responses to false alarms.	Through the strict enforcement of the City's Alarm Ordinance, reduce false alarm responses by 15%.

**Police Department**  
**FY 10-11**

**Police Patrol Division**

*Performance Indicators:*

	Actual 2008-2009	Estimated 2009-2010	% Change 2008-2009/ 2009-2010	Proposed 2010-2011
Authorized number of police officer positions assigned to Patrol	49	49	0%	49
Authorized number of civilian personnel positions assigned to Patrol	19	0	-100%	0
*Total burglary of vehicles (Goal: Reduce by 5%)	256	216	-18.52%	205
Community perception of safety rating (Goal: 85% or better)	-	-	-	0
*Avg priority call response time (from time dispatched) of 5 min.	4.02 min	4.62 min	14.91%	4.62 min
* Avg non-priority call response time (from time dispatched) of 8 min.	4.67 min	4.73 min	1.31%	4.73 min
Number of traffic collisions (Goal: reduce by 5%)	658	650	-1.23%	618
Number of traffic citations issued	16,098	13,000	-23.83%	13,000
Overall DOT enforcement activity (Goal: increase by 5%)	1,350	2,481	83.81%	2605
Number of Level I inspections conducted	188	357	89.90%	375
Number of Level II inspections conducted	1,014	1,679	65.59%	1763
Number of vehicles weighed	148	445	200.68%	467
Number of DOT weight citations	81	273	273.04%	287
Number of DOT equipment/safety citations	468	868	85.48%	911
*Number of narcotic arrests (Goal: increase by 5%)	293	463	58.03%	486
*Number of canine arrests (Goal: increase by 10%)	72 (5 months)	222	28.48%	244
Number of campus crime stopper tips (Goal: increase by 5%)	-	89	-	94
Number of false alarm responses (Goal: decrease by 15%)	1,441	1,078	-33.67%	916

\* Denotes calendar year

**Police Department**  
**Fiscal Year 2010-11**

**Police Patrol Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$4,925,358	\$4,088,046	\$4,049,544	\$4,251,555	4.00%
<i>Supplies</i>	173,758	198,010	201,002	181,800	-8.19%
<i>Services &amp; Charges</i>	527,472	742,155	732,912	564,248	-23.97%
<i>Capital Outlay</i>	-	27,000	-	-	-100.00%
<b>Division Total</b>	<u>\$5,626,588</u>	<u>\$5,055,211</u>	<u>\$4,983,458</u>	<u>\$4,997,603</u>	-1.14%

*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 2008-09	Approved 2009-10	Approved 2010-11
Assistant Chief	1	-	-
Lieutenant	2	3	3
Sergeant	7	6	6
Officer	40	40	39
Public Safety Attendant	5	-	-
Telecommunicators	12	-	-
Telecommunicators Relief	2	-	-
<b>Total</b>	<u>69</u>	<u>49</u>	<u>48</u>

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

**001-5253-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 3,275,494	\$ 2,718,098	\$ 2,681,441	\$ 2,795,935
1020 Overtime	288,422	225,500	230,000	235,870
1030 Certification	68,083	58,059	66,709	66,449
1035 Longevity	29,380	26,084	24,448	26,352
1040 Clothing Allowance	586	-	-	-
1043 Motorcycle Allowance	6,025	6,000	6,050	6,000
1044 Cleaning Allowance	15,709	11,063	11,213	11,303
1046 Physical Fitness Allowance	-	-	4,000	7,500
1060 FICA	274,079	225,517	219,863	233,433
1065 Retirement	532,630	476,900	465,255	521,061
1067 Pars - Retirement	199	-	1	-
1080 Insurance - Medical	432,243	338,682	338,682	345,888
1081 Insurance - Life	2,508	2,143	1,882	1,764
<b>Personal Services Subtotal</b>	<u>4,925,358</u>	<u>4,088,046</u>	<u>4,049,544</u>	<u>4,251,555</u>
<b>Supplies:</b>				
2001 Office Supplies	1,080	2,200	2,200	1,250
2002 Postage	486	1,000	1,200	750
2003 Protective Clothing	34,866	33,660	32,000	35,500
2004 Gas and Oil	104,500	124,000	124,000	120,000
2005 Minor Tools	15	-	-	-
2007 Chemical	-	500	500	500
2008 Educational	266	2,100	2,077	600
2015 Other Supplies	7,637	6,250	6,750	6,250
2017 Specialized Supplies	1,812	16,500	16,450	500
2018 Computer Supplies	4,914	5,500	5,500	5,000
2090 Machinery/Tools/Equipment	523	1,300	2,225	7,500
2091 Office Furniture/Equipment	396	-	-	-
2093 Computer Equipment	17,263	5,000	8,100	3,950
<b>Supplies Subtotal</b>	<u>173,758</u>	<u>198,010</u>	<u>201,002</u>	<u>181,800</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	3,881	555	532	770
3020 Training/Seminars	19,377	16,000	16,000	20,000
3024 Tuition Reimbursement	960	17,500	12,500	18,000
4001 Office Equipment	7,159	8,522	8,522	8,672
4002 Machinery/Tools/Equipment	21,876	12,450	11,280	24,450
4003 Radios and Base Stations	21,137	19,700	19,530	19,870
4019 Rental of Equipment	288	-	-	-
4020 Motor Pool Lease Fees	125,453	96,463	96,463	161,956
4030 VM: Fleet Maintenance	148,000	158,395	158,395	157,779
4050 Computer Hardware	-	11,000	10,980	10,980
4055 Computer Software	-	55,990	55,990	62,867
4060 Computer Lease Fees	36,424	53,790	53,790	33,680
4065 Computer Maintenance Fees	138,479	247,590	247,590	-

Continued

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

**001-5253-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
5007 Other Professional Services	2,248	9,600	10,090	13,384
6002 Printing/Reproduction	1,177	1,300	960	950
6006 Miscellaneous	1,013	300	290	300
7003 Telephone	-	30,000	30,000	30,590
9997 Special Programs	-	3,000	-	-
<b>Services &amp; Charges Subtotal</b>	<u>527,472</u>	<u>742,155</u>	<u>732,912</u>	<u>564,248</u>
<b>Capital Outlay:</b>				
8050 Motor Vehicles	-	27,000	-	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>27,000</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 5,626,588</b>	<b>\$ 5,055,211</b>	<b>\$ 4,983,458</b>	<b>\$ 4,997,603</b>

## Police Department FY 10-11

### Criminal Investigation Division

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

Program Objectives	Program Indicators
Aggressively pursue all criminal cases, following each case through to its successful resolution or until all leads have been exhausted.	Maintain a clearance rate at or above: <ul style="list-style-type: none"> <li>● 54% for crimes against persons (murder, rape, robbery, aggravated assault)</li> <li>● 28% for crimes against property (larceny, burglary, and auto theft)</li> </ul>

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

Program Objectives	Program Indicators
(OBJ.8.1c & d) Address concerns relating to drugs within the community through the maintenance and implementation of effective drug enforcement strategies.	Participate in the Regional HIDTA Task Force  Maintain an aggressive Street Crimes Initiative

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

Program Objectives	Program Indicators
Ensure that all victims of crime are contacted for follow-up in a timely manner and provided with compassionate assistance, making appropriate referrals to available social services when appropriate.	Ensure that all crime victims are contacted in person, by phone, or by mail.  Ensure that all victims of crimes against persons are contacted and counseled by the Department's Crime Victim Liaison.

#### Performance Indicators:

	Actual 2008-2009	Estimated 2009-2010	% Change 2008-2009/ 2009-2010	Proposed 2010-2011
Authorized number of police officer positions assigned to CID	16	17	6.25%	17
Authorized number of civilian personnel positions assigned to CID	3	3	0%	3
Avg clearance rate for crimes against persons (Goal: 54%)	60%	71%	11%	54%
Avg clearance rate for crimes against property (Goal: 28%)	25%	29%	4%	28%
Criminal cases assigned for follow-up	2,157	1,800	-16.55%	1,800
Avg number of cases assigned per detective	308	257	-16.55%	257
Number of arrests made by detectives	109	90	-17%	95
Number of crime scenes processed by Crime Scene Unit	150	145	-3.33%	145
Number of investigative call-outs	72	84	16.67%	98
Number of street crime leads followed-up	43	51	18.62%	61
Number of arrests made by Street Crime Unit	77	81	5.20%	85
Number of crime victims serve by Crime Victim Liaison	529	550	3.97%	572
Total value of property stolen	\$1,913,408	\$2,100,025	9.76%	\$2,100,025
Total value of property recovered	\$410,986	\$565,000	37.48%	\$565,000

**Police Department**  
**Fiscal Year 2010-11**

**Criminal Investigation Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,382,455	\$1,683,952	\$1,645,887	\$1,758,687	4.44%
<i>Supplies</i>	51,266	51,429	50,688	48,580	-5.54%
<i>Services &amp; Charges</i>	147,236	151,167	145,063	90,564	-40.09%
<b>Division Total</b>	<b>\$1,580,957</b>	<b>\$1,886,548</b>	<b>\$1,841,638</b>	<b>\$1,897,831</b>	<b>0.60%</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 2008-09	Approved 2009-10	Approved 2010-11
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	10	12	12
Officer	4	2	2
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
<b>Total</b>	<b>20</b>	<b>20</b>	<b>20</b>

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

**001-5256-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 943,796	\$ 1,135,691	\$ 1,099,387	\$ 1,179,968
1020 Overtime	43,686	67,500	65,000	64,500
1025 OCU Overtime	(15,072)	-	-	-
1030 Certification	24,560	23,582	25,551	26,198
1035 Longevity	13,096	13,416	13,532	14,580
1040 Clothing Allowance	7,201	4,687	9,374	9,376
1044 Cleaning Allowance	3,885	4,200	4,353	4,200
1046 Physical Fitness Allowance	-	-	-	3,000
1060 FICA	82,454	93,813	91,764	97,128
1065 Retirement	158,599	196,145	192,131	214,987
1080 Insurance - Medical	119,475	144,120	144,120	144,120
1081 Insurance - Life	775	798	675	630
<b>Personal Services Subtotal</b>	<b>1,382,455</b>	<b>1,683,952</b>	<b>1,645,887</b>	<b>1,758,687</b>
<b>Supplies:</b>				
2001 Office Supplies	1,771	2,500	2,429	1,900
2002 Postage	787	650	565	650
2003 Protective Clothing	3,760	3,400	3,400	2,600
2004 Gas and Oil	18,709	21,000	21,000	22,693
2007 Chemical	665	500	349	400
2008 Educational	380	500	-	-
2015 Other Supplies	3,042	3,500	3,489	3,313
2017 Specialized Supplies	2,511	-	-	-
2018 Computer Supplies	3,333	2,854	2,803	2,800
2078 Confidential Funds	7,520	8,000	8,000	5,000
2090 Machinery/Tools/Equipment	4,420	6,525	6,500	8,095
2093 Computer Equipment	4,368	2,000	2,153	1,129
<b>Supplies Subtotal</b>	<b>51,266</b>	<b>51,429</b>	<b>50,688</b>	<b>48,580</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,953	6,309	6,309	5,599
3020 Training/Seminars	15,045	16,000	16,000	16,000
4001 Office Equipment	1,814	2,775	2,775	2,775
4019 Rental of Equipment	94	100	100	100
4020 Motor Pool Lease Fees	10,481	3,744	3,744	9,808
4030 VM: Fleet Maintenance	44,640	40,846	40,846	36,004
4050 Computer Hardware	906	500	500	-
4055 Computer Software	886	850	849	750
4060 Computer Lease Fees	11,304	11,358	11,358	8,128
4065 Computer Maintenance Fees	48,234	51,695	51,695	-

Continued

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

**001-5256-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
5007 Other Professional Services	6,763	15,000	9,500	10,000
6002 Printing/Reproduction	1,024	750	353	400
6003 Legal Notices	40	100	-	100
6006 Miscellaneous	1,052	1,140	1,034	900
<b>Services &amp; Charges Subtotal</b>	<u>147,236</u>	<u>151,167</u>	<u>145,063</u>	<u>90,564</u>
<b>Division Total</b>	<b>\$ 1,580,957</b>	<b>\$ 1,886,548</b>	<b>\$ 1,841,638</b>	<b>\$ 1,897,831</b>

**Police Department  
FY 10-11**

**Support Services Division**

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

Program Objectives	Program Indicators
(OBJ.8.1d): Provide and maintain adequate police protection for all citizens of La Porte and ensure an appropriate and prompt response to call police for service.	Maintain an average response time to police calls for assistance (from time call received to time dispatched) of: <ul style="list-style-type: none"> <li>• 1.5 minute for Priority Call for Service</li> <li>• 2.5 minutes for Non-Priority Call for Service</li> </ul>
Provide effective and reliable Animal Control Services.	Reduce animal bites reported within the community by 5%.  Reduce the number of animal's euthanized by 10%.  Increase the shelter adoption rate by 10%.

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

Program Objectives	Program Indicators
Create and maintain a wide range of community service programs designed to foster supportive and positive relationships between the Police Department and the Community, while helping to effectively address crime and quality of life issues within the community.	Graduate a minimum of 2 Citizen Police Academies annually.  Graduate a minimum of 2 youth Police Explorer Post Academies annually.  Document a minimum of 500 service hours worked by department volunteers annually.
(OBJ.8.1c): Address concerns relating to drugs within the community through the maintenance and implementation of effective drug enforcement strategies.	Maintain a DARE Program  Maintain a Youth Summer Camp Program

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

Program Objectives	Program Indicators
(OBJ.8.1b): Continue to enhance the skill and knowledge of the police force with educational and training programs.	Ensure that 100% of Departmental employees meet state mandated training requirements and have an opportunity to attend a minimum of 20 additional hours of discretionary or specialized training each year.

**Police Department  
FY 10-11**

**Support Services Division**

*Performance Indicators:*

	Actual 2008-2009	Estimated 2009-201	% Change 2008-2009/ 2009-2010	Proposed 2010-2011
Authorized number of police office positions assigned to SSD	5	5	0%	5
Authorized number of civilian personnel positions assigned to SSD	8	26	225%	26
Avg Priority Call response time (call receipt to dispatch) of 1.5 min.	1.94 min	2.08 min	7.22%	1.5 min
Avg Non-Priority Call response time (call receipt to dispatch ) of 2.5 min.	2.24 min	2.24 min	0%	2.5 min
Number of Animal Bites Reported (Goal: reduce by 5%)	64	52	-18.75%	49
Number of Animals Adopted from Shelter (Goal: increase by 10%)	105	108	2.86%	119
Number of Animal Control Citations Issued	24	58	141.67%	64
Number of Animals Taken-in by Animal Control	1,851	1,471	-20.52%	1,471
Number of Animals Euthanized	692	493	-28.75%	493
Number of Citizen Police Academies (Goal: 2 or more)	2	2	0%	2
Number of Youth Police Explorer Academies (Goal: 2 or more)	0	1	100%	2
Number of Police Volunteer service hours (Goal: 1000 or more)	310	1,134	265.81%	1,000
Number of Total Department Training Hours	3,653	3,851	5.43%	4,060
Avg number of training hours per officer	48	51	6.25%	54
Number of inmates processed	2,049	2,181	6.45%	2,322

**Police Department**  
**Fiscal Year 2010-11**

**Support Services Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 721,661	\$1,916,549	\$1,717,197	\$1,933,608	0.89%
<i>Supplies</i>	45,669	90,160	88,088	115,525	28.13%
<i>Services &amp; Charges</i>	148,946	126,351	106,791	85,258	-32.52%
<b>Division Total</b>	<b>\$ 916,276</b>	<b>\$2,133,060</b>	<b>\$1,912,076</b>	<b>\$2,134,391</b>	<b>0.06%</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 2008-09	Approved 2009-10	Approved 2010-11
Lieutenant	1	1	1
Support Services Sergeant	1	1	1
Support Services Supervisor	-	1	1
Crime Prevention Officer	2	2	2
Dare Officer	-	-	1
Animal Control Supervisor	1	1	1
Animal Control Officer	4	4	4
Building Maintenance Technician	1	1	1
Records Specialist	2	2	2
Jailers	-	5	5
Telecommunicators	-	12	12
Telecommunicators (Relief)	-	2	2
<b>Total</b>	<b>12</b>	<b>32</b>	<b>33</b>

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

**001-5258-521**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 492,550	\$ 1,279,397	\$ 1,109,677	\$ 1,266,728
1020 Overtime	21,271	59,500	59,500	76,000
1030 Certification	10,779	12,976	18,412	21,600
1035 Longevity	7,724	12,604	12,712	14,080
1040 Clothing Allowance	586	-	-	-
1044 Cleaning Allowance	2,085	7,215	5,824	6,254
1046 Physical Fitness Allowance	-	-	-	1,000
1060 FICA	39,659	101,129	89,811	100,249
1065 Retirement	76,743	212,062	189,920	223,440
1067 PARS Retirement	-	207	58	223
1080 Insurance - Medical	69,922	230,592	230,592	223,386
1081 Insurance - Life	342	867	691	648
<b>Personal Services Subtotal</b>	<u>721,661</u>	<u>1,916,549</u>	<u>1,717,197</u>	<u>1,933,608</u>
<b>Supplies:</b>				
2001 Office Supplies	1,142	2,100	1,950	2,100
2002 Postage	840	1,200	732	750
2003 Protective Clothing	3,390	11,500	3,879	6,500
2004 Gas and Oil	13,960	15,000	13,842	14,500
2005 Minor Tools	307	500	203	400
2006 Cleaning	727	900	270	700
2007 Chemical	1,027	750	586	900
2008 Educational	156	250	250	-
2015 Other Supplies	6,300	6,000	6,000	6,425
2016 Jail Operations	-	7,550	6,729	7,950
2017 Specialized Supplies	14,967	30,000	39,647	58,900
2018 Computer Supplies	1,303	1,600	1,750	1,750
2090 Machinery/Tools/Equipment	1,550	12,110	11,650	12,000
2091 Office Furniture/Equipment	-	200	200	1,900
2093 Computer Equipment	-	500	400	750
<b>Supplies Subtotal</b>	<u>45,669</u>	<u>90,160</u>	<u>88,088</u>	<u>115,525</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,130	5,640	5,640	5,823
3020 Training/Seminars	7,612	20,000	18,448	18,000
3024 Tuition Reimbursement	-	14,000	-	7,000
4001 Office Equipment	1,735	3,500	3,150	3,517
4002 Machinery/Tools/Equipment	-	-	-	1,650
4003 Radios and Base Stations	-	600	466	600
4011 Building Maintenance	60,358	1,000	480	750
4019 Rental of Equipment	107	-	-	-

Continued

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

**001-5258-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
4020 Motor Pool Lease Fees	14,596	17,712	17,712	9,658
4030 VM: Fleet Maintenance	22,158	20,409	20,409	15,812
4055 Computer Software	-	-	-	12,238
4060 Computer Lease Fees	7,536	7,104	7,104	6,206
4065 Computer Maintenance Fees	32,675	32,649	32,649	-
5007 Other Professional Services	548	2,925	-	3,000
6001 Uniforms	357	312	312	354
6002 Printing/Reproduction	101	400	396	550
6006 Miscellaneous	33	100	25	100
<b>Services &amp; Charges Subtotal</b>	<u>148,946</u>	<u>126,351</u>	<u>106,791</u>	<u>85,258</u>
<b>Division Total</b>	<b>\$ 916,276</b>	<b>\$ 2,133,060</b>	<b>\$ 1,912,076</b>	<b>\$ 2,134,391</b>



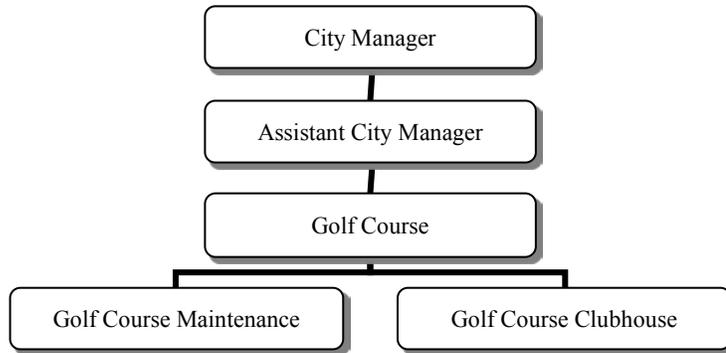
# Golf Course

FY 10-11

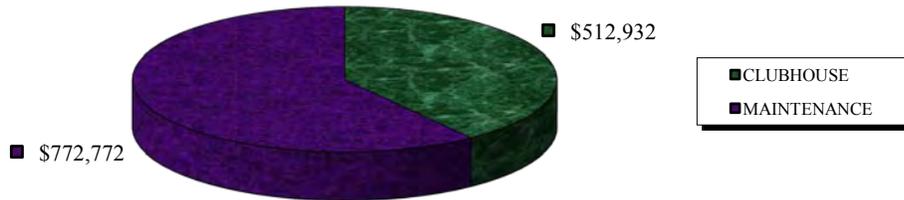
**Mission Statement:**

To effectively execute City Council policies, programs and directives; administer and manage City Operations in an organized, efficient and effective manner; and to provide a unique atmosphere for enhancing, promoting and implementing the game of golf to the citizens of La Porte and surrounding communities.

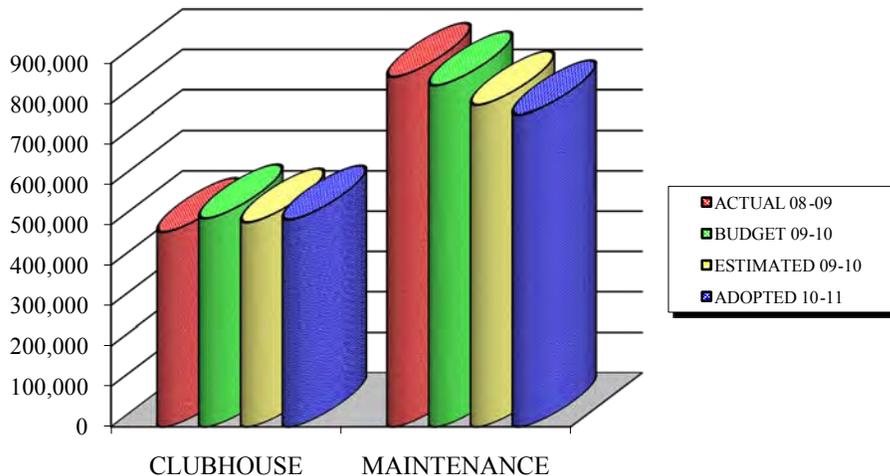
**Organizational Chart:**



**Share of General Fund Budget: 3%**



**Four Year Comparison by Division:**



## Golf Course Fiscal Year 2010-11

**Summary:** The Golf Course is responsible for the maintenance and operation of the City's Golf Course, Bay Forest Golf Course.

**Summary by Division:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Golf Course Club House	482,162	515,875	505,877	512,932	-0.57%
Golf Course Maintenance	865,769	844,518	796,112	772,772	-8.50%
<b>Total</b>	<b>\$ 1,347,931</b>	<b>\$ 1,360,393</b>	<b>\$ 1,301,989</b>	<b>\$ 1,285,704</b>	<b>-5.49%</b>

**Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Personal Services	\$ 926,087	\$ 895,341	\$ 840,325	\$ 904,964	1.07%
Supplies	176,530	198,020	184,267	217,500	9.84%
Services & Charges	245,314	244,032	256,341	163,240	-33.11%
Capital Outlay	-	23,000	21,056	-	-100.00%
<b>Total</b>	<b>\$ 1,347,931</b>	<b>\$ 1,360,393</b>	<b>\$ 1,301,989</b>	<b>\$ 1,285,704</b>	<b>-5.49%</b>

## Golf Course FY 10-11

### Golf Course

**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.

**Objectives:**

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

**Performance Indicators:**

	Actual	Estimated	Proposed
	2008-09	2009-10	2010-11
Non-resident weekday	3,883	4,328	4,100
Non-resident weekend	6,458	6,567	6,300
Non-resident senior	2,195	2,472	2,300
Resident weekday	743	836	850
Resident weekend	785	803	850
Resident senior	888	866	850
Twilight weekday	2,432	2,807	2,800
Twilight weekend	3,211	3,244	3,300
Junior Fees	848	1,089	1,100
9 hole cart rental	1,486	1,425	1,500
18 hole cart rental	13,251	13,969	14,000
9 hole single cart	53	18	20
18 hole single cart	162	122	120
9 hole senior	82	88	80
18 hole senior	478	479	500
Tournament rounds	1,797	2,061	2,200
Resident senior members	9	10	10
Resident members	17	16	16
Non-resident members	48	49	49
<b>Total member rounds</b>	<b>6,927</b>	<b>7,526</b>	<b>7,500</b>

**Golf Course  
Fiscal Year 2010-11**

**Golf Course Club House Division**

*Expenditure Summary*

	<i>Actual 2008-09</i>	<i>Budget 2009-10</i>	<i>Estimated 2009-10</i>	<i>Adopted 2010-11</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 374,200	\$ 365,306	\$ 355,774	\$ 375,803	2.87%
<i>Supplies</i>	36,037	39,540	38,210	53,800	36.06%
<i>Services &amp; Charges</i>	71,925	88,029	90,837	83,329	-5.34%
<i>Capital Outlay</i>	-	23,000	21,056	-	-100.00%
<b>Division Total</b>	<u>\$ 482,162</u>	<u>\$ 515,875</u>	<u>\$ 505,877</u>	<u>\$ 512,932</u>	-0.57%

*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 2008-09	Approved 2009-10	Approved 2010-11
Golf Course Manager-Pro	1	1	1
Head Professional Golf Pro	1	1	1
Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (P/T)	1	1	1
Cart Attendant (P/T)	3	3	3
Starter Marshall (P/T)	4	4	4
<b>Total</b>	<u>12</u>	<u>12</u>	<u>12</u>

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

**028-6048-551**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 268,897	\$ 275,172	\$ 266,535	\$ 285,548
1012 Sick Buy Back	2,820	2,959	2,979	-
1020 Overtime	1,665	2,700	2,700	2,500
1035 Longevity	2,632	2,824	2,824	3,016
1060 FICA	16,550	16,825	16,486	17,306
1065 Retirement	30,773	33,867	33,400	36,488
1067 Pars Retirement	799	861	796	905
1080 Insurance - Medical	49,790	28,824	28,824	28,824
1081 Insurance - Life	274	274	230	216
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>374,200</b>	<b>365,306</b>	<b>355,774</b>	<b>375,803</b>
<b>Supplies:</b>				
2001 Office Supplies	770	850	1,250	1,250
2006 Cleaning	114	150	120	100
2015 Other Supplies	2,113	2,500	1,937	2,000
2090 Machinery/Tools/Equipment	33,040	35,540	34,903	50,000
2091 Office Furniture/Equipment	-	-	-	200
2093 Computer Equipment	-	500	-	250
<b>Supplies Subtotal</b>	<b>36,037</b>	<b>39,540</b>	<b>38,210</b>	<b>53,800</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,217	2,500	2,410	2,208
3020 Training/Seminars	1,658	1,650	585	2,041
4003 Radios and Base Stations	333	600	500	500
4006 Heating and A/C Equipment	6,693	6,000	4,516	6,000
4011 Building Maintenance	3,735	14,000	11,132	4,000
4050 Computer Hardware	606	-	-	-
4060 Computer Lease Fees	628	666	666	1,180
4065 Computer Maintenance Fees	2,334	2,721	2,721	-
5006 Fiscal Services	5,237	10,000	16,797	18,000
5007 Other Professional Services	4,134	2,738	2,786	3,000
6002 Printing/Reproduction	594	700	1,177	1,000
6005 Advertising	10,383	12,000	14,787	16,000
6006 Miscellaneous	76	200	294	200
6041 Special Events	183	400	400	400
7001 Electrical	21,198	24,880	25,277	22,500
7002 Natural Gas	1,374	2,000	1,961	2,000
7004 Water	2,223	2,300	3,566	3,000
7005 Miscellaneous Utilities	-	1,262	1,262	1,300
9015 Adm Transfer to Fund 015	8,319	-	-	-
9997 Special Programs	-	3,412	-	-
<b>Services &amp; Charges Subtotal</b>	<b>71,925</b>	<b>88,029</b>	<b>90,837</b>	<b>83,329</b>

Continued

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

**028-6048-551**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Capital Outlay</b>				
8002 Building Improvements	-	5,000	3,056	-
8021 Machinery/Tools/Equipment	-	18,000	18,000	-
<b>Capital Outlay Subtotal</b>	-	23,000	21,056	-
<b>Division Total</b>	<b>\$ 482,162</b>	<b>\$ 515,875</b>	<b>\$ 505,877</b>	<b>\$ 512,932</b>

**Golf Course  
Fiscal Year 2010-11**

**Golf Course Maintenance Division**

*Expenditure Summary*

	<i>Actual 2008-09</i>	<i>Budget 2009-10</i>	<i>Estimated 2009-10</i>	<i>Adopted 2010-11</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 551,887	\$ 530,035	\$ 484,551	\$ 529,161	-0.16%
<i>Supplies</i>	140,493	158,480	146,057	163,700	3.29%
<i>Services &amp; Charges</i>	173,389	156,003	165,504	79,911	-48.78%
<b>Division Total</b>	<b>\$ 865,769</b>	<b>\$ 844,518</b>	<b>\$ 796,112</b>	<b>\$ 772,772</b>	<b>-8.50%</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 2008-09	Approved 2009-10	Approved 2010-11
Golf Course Superintendent	1	1	1
Golf Course Mechanic	1	1	1
Asst. Golf Course Mechanic	1	1	1
Senior Golf Course Worker	1	1	1
Golf Course Worker	4	4	4
Golf Course Worker (P/T)	1	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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 337,250	\$ 347,969	\$ 311,014	\$ 349,216
1012 Sick Buy Back	5,275	5,351	5,267	-
1020 Overtime	25,277	25,000	25,000	25,000
1030 Certification	819	832	1,137	1,108
1035 Longevity	4,528	4,912	4,912	4,948
1060 FICA	27,449	28,266	25,597	28,214
1065 Retirement	53,491	59,829	53,784	62,847
1080 Insurance - Medical	97,570	57,648	57,648	57,648
1081 Insurance - Life	228	228	192	180
<b>Personal Services Subtotal</b>	<u>551,887</u>	<u>530,035</u>	<u>484,551</u>	<u>529,161</u>
<b>Supplies:</b>				
2001 Office Supplies	90	200	200	300
2002 Postage	138	130	130	150
2003 Protective Clothing	47	100	100	100
2004 Gas and Oil	15,420	26,000	17,748	26,000
2005 Minor Tools	242	500	422	500
2007 Chemical	63,233	68,000	64,019	68,000
2008 Educational	-	400	400	1,200
2009 Medical	478	800	756	800
2014 Freight	-	100	-	-
2015 Other Supplies	29,430	30,000	29,667	30,000
2030 Small Parts	26,332	24,500	27,715	24,500
2050 Safety	-	200	200	100
2090 Machinery/Tools/Equipment	5,083	2,700	2,700	11,800
2093 Computer Equipment	-	4,850	2,000	250
<b>Supplies Subtotal</b>	<u>140,493</u>	<u>158,480</u>	<u>146,057</u>	<u>163,700</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,278	1,223	1,223	1,173
3020 Training/Seminars	240	420	275	300
4001 Office Equipment	-	100	100	-
4002 Machinery/Tools/Equipment	10,280	2,500	2,275	2,500
4006 Heating and A/C Equipment	-	500	-	500
4008 Pumps/Motors	3,460	3,000	2,598	3,000
4011 Building Maintenance	16,623	2,000	1,927	2,000
4012 Water Line Maintenance	3,878	6,000	5,512	6,000
4019 Rental of Equipment	2,416	4,000	2,076	4,000
4020 Motor Pool Lease Fees	69,776	73,181	73,181	25,336
4030 VM: Fleet Maintenance	3,778	1,729	1,729	2,702
4031 Other Vehicle Maintenance	2,453	4,000	22,903	3,000

Continued

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

**028-6049-551**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
5007 Other Professional Services	3,687	4,600	4,600	4,800
6001 Uniforms	4,690	5,500	5,500	5,500
6006 Miscellaneous	-	200	200	100
7001 Electrical	14,651	19,217	22,000	17,000
7004 Water	1,564	1,700	1,700	2,000
9014 Adm Transfer to Fund 014	21,615	17,705	17,705	-
9015 Adm Transfer to Fund 015	13,000	-	-	-
9997 Special Programs	-	8,428	-	-
<b>Services &amp; Charges Subtotal</b>	<u>173,389</u>	<u>156,003</u>	<u>165,504</u>	<u>79,911</u>
<b>Division Total</b>	<b>\$ 865,769</b>	<b>\$ 844,518</b>	<b>\$ 796,112</b>	<b>\$ 772,772</b>

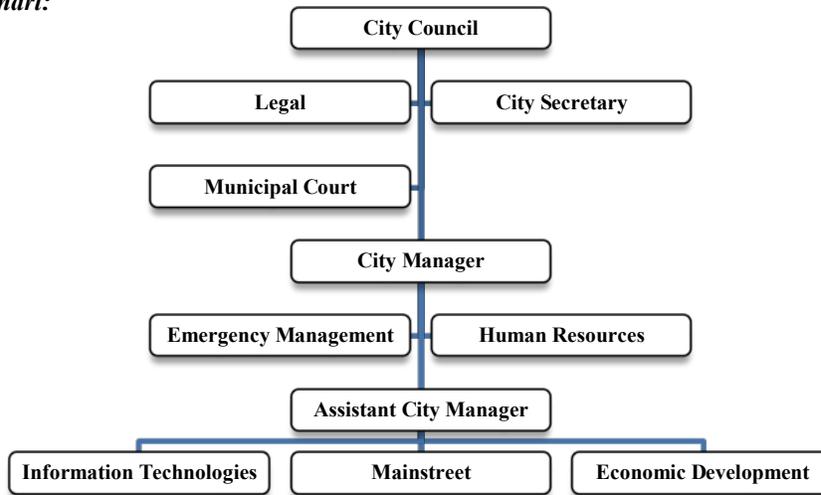


# Administration Department

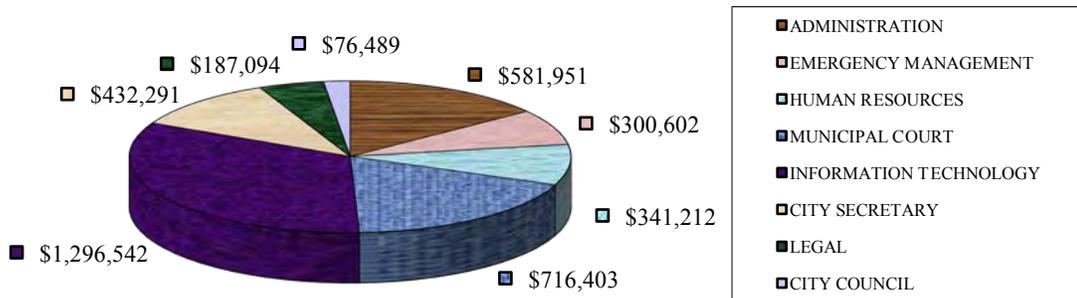
## FY 10-11

**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.

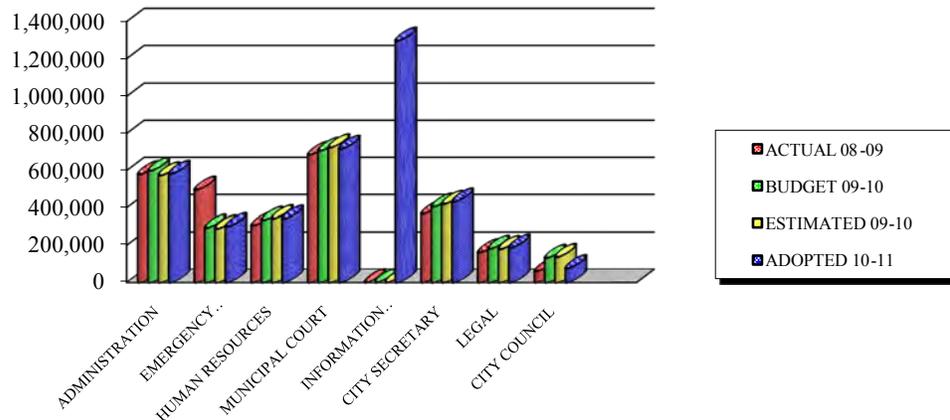
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Administration Department Fiscal Year 2010-11

**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 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Administration	\$ 580,141	\$ 598,201	\$ 573,436	\$ 581,951	-2.72%
Emergency Management	496,282	293,147	288,769	300,602	2.54%
Human Resources	306,053	334,429	343,573	341,212	2.03%
Municipal Court	685,058	706,191	724,312	716,403	1.45%
Information Technologies	-	-	-	1,296,542	0.00%
City Secretary	368,030	405,350	419,750	432,291	6.65%
Legal	161,981	180,933	179,503	187,094	3.41%
City Council	60,141	131,986	136,755	71,489	-45.84%
<b>Department Total</b>	<b>\$ 2,657,686</b>	<b>\$ 2,650,237</b>	<b>\$ 2,666,098</b>	<b>\$ 3,927,584</b>	<b>48.20%</b>

**Department Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Personal Services	\$ 1,600,031	\$ 1,659,540	\$ 1,663,611	\$ 2,112,565	27.30%
Supplies	68,653	72,475	67,586	214,483	195.94%
Services & Charges	989,002	918,222	908,771	1,600,536	74.31%
Capital Outlay	-	-	26,130	-	0.00%
<b>Department Total</b>	<b>\$ 2,657,686</b>	<b>\$ 2,650,237</b>	<b>\$ 2,666,098</b>	<b>\$ 3,927,584</b>	<b>48.20%</b>

# **Administration Department**

## **FY 10-11**

### **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**  
**Fiscal Year 2010-11**

**Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 473,618	\$ 476,450	\$ 467,985	\$ 486,717	2.15%
<i>Supplies</i>	4,991	8,200	7,000	7,300	-10.98%
<i>Services &amp; Charges</i>	101,532	113,551	98,451	87,934	-22.56%
<b>Division Total</b>	<b>\$ 580,141</b>	<b>\$ 598,201</b>	<b>\$ 573,436</b>	<b>\$ 581,951</b>	<b>-2.72%</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 2008-09	Approved 2009-10	Approved 2010-11
City Manager	1	1	1
Assistant City Manager	1	1	1
Office Manager	1	1	1
Secretary IV	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

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

**001-6060-510**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 350,827	\$ 351,867	\$ 344,201	\$ 354,621
1020 Overtime	631	500	500	500
1035 Longevity	1,652	1,836	1,836	1,980
1042 Car Allowance	11,749	11,700	11,700	11,700
1046 Physical Fitness Allowance	-	-	-	1,000
1060 FICA	22,903	21,773	22,344	23,521
1065 Retirement	52,731	57,448	56,251	61,265
1080 Insurance - Medical	31,783	28,824	28,824	28,824
1081 Insurance - Life	1,342	502	329	1,306
1090 Other Benefits	-	2,000	2,000	2,000
<b>Personal Services Subtotal</b>	<b>473,618</b>	<b>476,450</b>	<b>467,985</b>	<b>486,717</b>
<b>Supplies:</b>				
2001 Office Supplies	1,237	1,500	1,500	1,500
2002 Postage	141	500	300	300
2006 Cleaning Supplies	-	500	500	500
2008 Educational	79	1,000	500	500
2015 Other Supplies	3,534	4,500	4,000	4,000
2093 Computer Equipment	-	200	200	500
<b>Supplies Subtotal</b>	<b>4,991</b>	<b>8,200</b>	<b>7,000</b>	<b>7,300</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,569	3,500	3,500	3,500
3020 Training/Seminars	6,974	11,000	3,500	8,700
4001 Office Equipment	6,300	6,700	6,700	7,000
4002 Machinery/Tools/Equipment	500	800	800	1,000
4006 Heating and A/C Equipment	2,901	2,500	2,500	2,500
4011 Building Maintenance	3,817	4,600	4,000	4,020
4050 Computer Hardware	-	500	500	-
4055 Computer Software	-	200	200	-
4060 Computer Lease Fees	4,396	4,206	4,206	2,214
4065 Computer Maintenance Fees	15,559	19,045	19,045	-
5004 Consulting	20,263	15,000	10,000	15,000
6002 Printing/Reproduction	4,662	3,500	2,000	2,000
6005 Advertising	1,828	2,000	1,500	2,000
6070 Appreciation Program	29,763	40,000	40,000	40,000
<b>Services &amp; Charges Subtotal</b>	<b>101,532</b>	<b>113,551</b>	<b>98,451</b>	<b>87,934</b>
<b>Division Total</b>	<b>\$ 580,141</b>	<b>\$ 598,201</b>	<b>\$ 573,436</b>	<b>\$ 581,951</b>

# **Emergency Services Department**

## **FY 10-11**

### **Emergency Management**

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

- Seek out new technologies to better protect City and citizens
- Find alternatives to maintain continuity of government after disasters
- Continue to help departments with their role in emergency management
- Continue to upgrade and maintain all emergency warning systems
- Continue public education campaigns that target all cultures in community
- Continue to facilitate the four phases of emergency management
- Comply with federal and state laws regulating emergency preparedness

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

- Implement new notification/warning systems for employees and citizens
- Implement new and more robust training for employees and disasters
- Implement new public awareness campaign in conjunction with LEPC

**Administration Department**  
**Fiscal Year 2010-11**

**Emergency Management Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 164,749	\$ 171,198	\$ 166,513	\$ 195,999	14.49%
<i>Supplies</i>	14,634	12,775	12,600	10,435	-18.32%
<i>Services &amp; Charges</i>	316,899	109,174	109,656	94,168	-13.75%
<b>Division Total</b>	<b>\$ 496,282</b>	<b>\$ 293,147</b>	<b>\$ 288,769</b>	<b>\$ 300,602</b>	<b>2.54%</b>

*Scope of Services Summary*

The City of La Porte Office of Emergency Management (OEM) seeks to mitigate, prepare for, respond to & recover from disasters or emergency situation that may affect the city.

Mitigation - any act done to lesson or eliminate the affects of a hazard.

Preparedness - actions taken to ensure an efficient response to different hazards.

Response - actions taken immediately after a hazard occurs that saves lives or protects property.

Recovery - actions taken to return community to pre hazard conditions or (preferably) better.

*Personnel Position Roster*

	Approved 2008-09	Approved 2009-10	Approved 2010-11
Emergency Services Coordinator	1	1	1
OEM Specialist	-	-	1
Emergency Management Preparedness Planner	1	1	-
Intern	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

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

**001-6054-510**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 125,217	\$ 127,155	\$ 122,959	\$ 146,949
1020 Overtime	132	-	-	-
1035 Longevity	220	352	352	448
1060 FICA	9,016	9,124	8,960	10,370
1065 Retirement	17,172	18,875	18,578	22,521
1067 Pars - Retirement	96	98	98	155
1080 Insurance - Medical	12,714	14,412	14,412	14,412
1081 Insurance - Life	182	182	154	144
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>164,749</b>	<b>171,198</b>	<b>166,513</b>	<b>195,999</b>
<b>Supplies:</b>				
2001 Office Supplies	862	1,000	1,000	1,000
2002 Postage	150	300	250	150
2003 Protective Clothing	535	400	400	275
2004 Gas and Oil	2,701	2,725	2,600	2,410
2005 Minor Tools	83	100	100	100
2008 Educational	2,697	2,000	2,000	1,750
2015 Other Supplies	4,525	2,500	2,500	2,500
2018 Computer Supplies	470	250	250	250
2090 Machinery/Tools/Equipment	2,132	1,500	1,500	1,000
2093 Computer Equipment	479	2,000	2,000	1,000
<b>Supplies Subtotal</b>	<b>14,634</b>	<b>12,775</b>	<b>12,600</b>	<b>10,435</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	847	1,280	1,200	1,000
3020 Training/Seminars	10,619	8,000	8,000	9,000
3024 Tuition Reimbursement	-	2,500	-	-
4001 Office Equipment	-	200	200	100
4003 Radios/Base Stations	1,840	1,000	1,200	1,000
4011 Building	2,010	500	500	250
4020 Motor Pool: Lease Fees	2,042	2,196	2,196	2,213
4030 Vehicle Maint: Fleet Maint.	724	879	879	1,621
4050 Computer Hardware	3,875	-	-	1,000
4055 Computer Software	23,265	18,750	25,000	19,200
4060 Computer Lease Fees	3,140	3,570	3,570	3,684
4065 Computer Maintenance Fees	8,558	13,604	13,604	-
4070 Emergency Management	219,995	20,000	20,000	20,000
5007 Other Professional Services	31,193	30,000	29,307	30,000
6002 Printing and Reproduction	4,583	4,000	4,000	2,500
7001 Electrical	4,117	2,695	-	2,500
7002 Natural Gas	91	-	-	100
<b>Services &amp; Charges Subtotal</b>	<b>316,899</b>	<b>109,174</b>	<b>109,656</b>	<b>94,168</b>
<b>Division Total</b>	<b>\$ 496,282</b>	<b>\$ 293,147</b>	<b>\$ 288,769</b>	<b>\$ 300,602</b>

## Administration Department FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
Presentation meetings about ICMA & TMRS	N/A	2	2
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**  
**Fiscal Year 2010-11**

**Human Resources Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 210,641	\$ 219,464	\$ 245,906	\$ 240,774	9.71%
<i>Supplies</i>	12,946	7,150	6,000	7,050	-1.40%
<i>Services &amp; Charges</i>	82,466	107,815	91,667	93,388	-13.38%
<b>Division Total</b>	<b>\$ 306,053</b>	<b>\$ 334,429</b>	<b>\$ 343,573</b>	<b>\$ 341,212</b>	<b>2.03%</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 2008-09	Approved 2009-10	Approved 2010-11
Human Resources Manager	0.75	0.75	0.75
Benefits Specialist	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00
Summer Youth Workers (Seasonal)	15.00	15.00	15.00
<b>Total</b>	<b>17.8</b>	<b>17.75</b>	<b>17.75</b>

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

**001-6062-515**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 129,437	\$ 110,059	\$ 110,617	\$ 113,091
1011 Seasonal Earnings	-	43,501	43,501	40,000
1020 Overtime	422	2,000	2,000	-
1035 Longevity	740	728	706	874
1046 Physical Fitness Program	-	-	-	1,500
1060 FICA	8,351	8,946	8,166	9,128
1065 Retirement	15,999	17,683	17,593	19,705
1067 Pars Retirement	(345)	566	566	528
1070 Workers Compensation	2,430	-	-	-
1075 Unemployment Compensation	36,002	15,000	42,801	35,000
1080 Insurance - Medical	17,480	19,816	19,816	19,817
1081 Insurance - Life	125	165	140	131
1090 Other Benefits	-	1,000	-	1,000
<b>Personal Services Subtotal</b>	<u>210,641</u>	<u>219,464</u>	<u>245,906</u>	<u>240,774</u>
<b>Supplies:</b>				
2001 Office Supplies	3,037	3,000	3,000	2,800
2002 Postage	1,248	1,500	500	500
2008 Educational	219	-	-	-
2015 Other Supplies	8,250	2,000	2,000	2,000
2050 Safety	-	150	-	-
2091 Office Furniture/Equipment	-	-	-	1,500
2093 Computer Equipment	192	500	500	250
<b>Supplies Subtotal</b>	<u>12,946</u>	<u>7,150</u>	<u>6,000</u>	<u>7,050</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	782	1,200	950	1,100
3020 Training/Seminars	4,101	3,500	2,476	3,500
3021 Special Commissions	150	-	-	-
3022 Employee Training	544	7,550	5,400	6,200
3024 Tuition Reimbursement	-	3,500	-	5,000
4001 Office Equipment	56	-	-	-
4055 Computer Software	102	450	-	-
4060 Computer Lease Fees	3,768	3,540	3,540	1,538
4065 Computer Maintenance Fees	12,448	16,325	16,325	-
5004 Consulting	1,946	500	500	500
5005 Personnel Services	(240)	7,000	-	-
5006 Fiscal Services	3,600	3,500	3,600	3,600
5007 Other Professional Services	16,158	20,000	20,000	17,000
5008 Medical Services	21,567	20,000	26,324	30,000
5018 Civil Service	6,028	5,500	6,650	6,100
6002 Printing/Reproduction	7,501	5,000	2,000	2,000
6005 Advertising	248	250	185	200
6006 Miscellaneous	620	-	-	-
6070 Appreciation Program	814	-	-	-
6071 Service Awards	2,273	10,000	3,717	16,650
<b>Services &amp; Charges Subtotal</b>	<u>82,466</u>	<u>107,815</u>	<u>91,667</u>	<u>93,388</u>
<b>Division Total</b>	<b>\$ 306,053</b>	<b>\$ 334,429</b>	<b>\$ 343,573</b>	<b>\$ 341,212</b>

# **Administration Department**

## **FY 10-11**

### **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**  
**Fiscal Year 2010-11**

**Municipal Court Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 421,551	\$ 433,039	\$ 441,024	\$ 463,071	6.94%
<i>Supplies</i>	20,843	23,500	19,481	19,300	-17.87%
<i>Services &amp; Charges</i>	242,664	249,652	263,807	234,032	-6.26%
<b>Division Total</b>	<b>\$ 685,058</b>	<b>\$ 706,191</b>	<b>\$ 724,312</b>	<b>\$ 716,403</b>	<b>1.45%</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 2008-09	Approved 2009-10	Approved 2010-11
Court Administrator	1	1	1
Senior Deputy Court Clerk	2	1	1
Deputy Court Clerk	5	6	6
Deputy Court Clerk (P/T)	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>

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

**001-6064-512**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 291,261	\$ 291,328	\$ 297,657	\$ 297,029
1020 Overtime	7,060	5,000	5,000	20,000
1030 Certification	1,232	624	5,013	5,300
1035 Longevity	1,016	1,560	1,504	1,888
1045 Medical Insurance Allowance	6,357	7,206	7,206	7,206
1060 FICA	21,746	22,151	21,571	22,657
1065 Retirement	41,578	46,052	43,860	49,986
1067 Pars - Retirement	175	105	296	105
1080 Insurance - Medical	50,852	57,648	57,648	57,648
1081 Insurance - Life	274	365	269	252
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>421,551</b>	<b>433,039</b>	<b>441,024</b>	<b>463,071</b>
<b>Supplies:</b>				
2001 Office Supplies	7,314	4,000	4,218	4,000
2002 Postage	9,669	10,000	8,302	9,250
2003 Protective Clothing	11	-	-	-
2006 Cleaning	53	200	176	200
2008 Educational	75	300	200	300
2015 Other Supplies	793	4,000	3,430	3,250
2018 Computer Supplies	2,928	2,000	1,997	2,300
2093 Computer Equipment	-	3,000	1,158	-
<b>Supplies Subtotal</b>	<b>20,843</b>	<b>23,500</b>	<b>19,481</b>	<b>19,300</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	659	825	734	825
3020 Training/Seminars	4,081	5,000	5,123	5,000
4001 Office Equipment	4,653	4,000	3,695	4,000
4002 Machinery/Tools/Equipment	2,306	-	-	-
4006 Heating and A/C Equipment	73	-	-	8,597
4011 Building Maintenance	3,289	500	1,892	2,500
4019 Rental of Equipment	225	300	237	-
4055 Computer Software	65	19,753	18,481	22,000
4060 Computer Lease Fees	9,420	8,862	8,862	5,410
4065 Computer Maintenance Fees	40,454	40,812	40,812	-
5007 Other Professional Services	6,353	6,000	5,521	6,000
5009 Judicial Services	112,765	110,000	114,565	115,000
6002 Printing/Reproduction	15,321	10,000	9,361	10,000
6005 Advertising	646	600	300	300
6008 Jury Fees/Court Costs	8,664	-	1,000	1,000
6010 Janitorial Services	6,245	14,000	13,770	14,000
7001 Electrical	23,017	23,000	35,001	35,000
7002 Natural Gas	156	-	1,000	400
7004 Water	4,272	6,000	3,453	4,000
<b>Services &amp; Charges Subtotal</b>	<b>242,664</b>	<b>249,652</b>	<b>263,807</b>	<b>234,032</b>
<b>Division Total</b>	<b>\$ 685,058</b>	<b>\$ 706,191</b>	<b>\$ 724,312</b>	<b>\$ 716,403</b>

**Administration Department  
FY 10-11**

**Information Technology Division**

**Goals:**

- Improve performance and reliability of the network infrastructure
- Reduce energy consumption of technology equipment
- Reduce resources required to manage the network infrastructure
- Reduce vulnerability of applications and network infrastructure to catastrophic failure
- Increase performance and utilization of technology resources by all City staff
- Update policies regarding the use of Information Technology services and equipment that are relevant to today's technology

**Objectives:**

- Migrate existing network resources to the centrally located virtual server system in order to reduce the number of physical servers, better utilize hardware resources, and improve manageability of network resources
- Configure a disaster recovery site at the new technology building to serve as a backup site for the primary technology center located in the Police Department building
- Provide training for Information Technology staff on existing hardware and software in order to better utilize IT resources
- Provide access to training resources to City staff to improve efficiency in use of technology equipment and to improve the work flow process

**Performance Indicators:**

	Actual 2008-09	Estimated 2009-10	Proposed 2010-11
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.

**Administration Department**  
**Fiscal Year 2010-11**

**Information Technology Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 307,121	\$ 339,548	\$ 346,990	\$ 352,111	3.70%
<i>Supplies</i>	86,781	16,302	12,808	153,623	842.36%
<i>Services &amp; Charges</i>	528,318	578,855	641,336	790,808	36.62%
<b>Division Total</b>	<b>\$ 922,220</b>	<b>\$ 934,705</b>	<b>\$1,001,134</b>	<b>\$1,296,542</b>	<b>38.71%</b>

*Scope of Services Summary*

The Information Technology 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. The IT Division is also responsible for providing document imaging facilities for the City.

*Personnel Position Roster*

	Approved 2008-09	Approved 2009-10	Approved 2010-11
Computer System Administrator II	1	1	1
Computer System Administrator	1	1	1
Computer Support Specialist II	1	1	1
Computer Support Specialist I	1	1	1
Computer Support Technical Assistant	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

**001-6066-519**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 212,542	\$ 235,335	\$ 229,646	\$ 243,437
1012 Sick Buy Back	1,488	1,533	1,562	-
1020 Overtime	15,849	7,500	18,000	7,500
1030 Certification	-	-	1,630	2,100
1035 Longevity	1,120	1,080	1,032	1,336
1060 FICA	17,237	18,634	19,214	19,253
1065 Retirement	33,213	39,185	39,662	42,257
1067 Pars - Retirement	18	-	-	-
1080 Insurance - Medical	25,426	36,030	36,030	36,030
1081 Insurance - Life	228	251	214	198
<b>Personal Services Subtotal</b>	<b>307,121</b>	<b>339,548</b>	<b>346,990</b>	<b>352,111</b>
<b>Supplies:</b>				
2001 Office Supplies	505	500	500	300
2002 Postage	196	400	340	400
2004 Gas and Oil	214	702	252	323
2005 Minor Tools	28	100	-	100
2015 Other Supplies	725	2,000	1,705	1,500
2090 Machinery/Tools/Equipment	59	-	-	-
2091 Office Furniture/Equipment	-	600	-	-
2093 Computer Equipment	85,054	12,000	10,011	151,000
<b>Supplies Subtotal</b>	<b>86,781</b>	<b>16,302</b>	<b>12,808</b>	<b>153,623</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	767	1,600	1,055	3,810
3020 Training/Seminars	8,358	9,000	19,145	13,000
4001 Office Equipment	312	912	912	16,406
4006 Heating & A/C Equipment	551	-	-	-
4022 Rental of Building	-	21,600	9,000	21,600
4030 VM: Fleet Maintenance	991	991	991	540
4050 Computer - Hardware	9,766	42,671	27,774	196,500
4055 Computer - Software	223,514	190,104	239,484	270,450
4060 Computer Lease Fees	41,704	39,378	39,378	23,002
5004 Consulting	2,999	31,500	48,745	30,000
5007 Other Professional Services	1,399	26,000	41,940	5,500
6002 Printing/Reproduction	1	250	18	-
7001 Electrical	-	500	-	-
7003 Telephone	237,438	210,720	212,470	210,000
9014 Adm Transfer to Fund 014	518	424	424	-
9997 Special Programs	-	3,205	-	-
<b>Services &amp; Charges Subtotal</b>	<b>528,318</b>	<b>578,855</b>	<b>641,336</b>	<b>790,808</b>
<b>Division Total</b>	<b>\$ 922,220</b>	<b>\$ 934,705</b>	<b>\$ 1,001,134</b>	<b>\$ 1,296,542</b>

## **City Secretary Department**

### **FY 10-11**

#### **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 2011 election, notify judges and order supplies by March 2011; 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
- 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

**Performance Indicators:**

	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Council Support</b>			
Number of agendas prepared for regular meetings			33
Number of agendas prepared for special meetings			22
Number of minutes transcribed for regular meetings			30
Number of minutes transcribed for special meetings			22
Number of meetings/events coordinated for Mayor and Council			207
<b>Public Records</b>			
Number of public disclosure request processed	237	275	300
Number of records processed into laserfiche			
<b>Permits</b>			
Total number of beer permits issued:			
Wine & beer retailer's permit (BG)			6
On premises (BE)			2
Wine & beer off premise (BQ)			20
Off premise (BF)			3
Late house on premise (BL)			1
Cartage (PE)			-
Mixed beverages late hours (LB)			3
Mixed beverages permit (MB)			2
Total number of solicitors issued:			
Number of solicitor's permits			4
Number of solicitor's registration			8
<b>Elections</b>			
Total cost per general election			10,000
Total cost per run-off election			10,000
Total cost per bond election			10,000
Number of voters who voted in last election			778
Number of registered voters			29,997

**Administration Department**  
**Fiscal Year 2010-11**

**City Secretary Division**

**Expenditure Summary**

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
Personal Services	\$ 297,403	\$ 325,416	\$ 309,366	\$ 340,104	4.51%
Supplies	1,296	4,150	4,450	2,125	-48.80%
Services & Charges	69,331	75,784	105,934	90,062	18.84%
<b>Division Total</b>	<b>\$ 368,030</b>	<b>\$ 405,350</b>	<b>\$ 419,750</b>	<b>\$ 432,291</b>	<b>6.65%</b>

**Scope of Services Summary**

Maintain records of Council Regular, Special Called, Budget Retreats and Workshop Session Meetings, Fiscal Affairs Meetings, Drainage and Flood Committee 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 mobile 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 (City Secretary's Office and City Council webpage on city website) and marquee public information; 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 2008-09	Approved 2009-10	Approved 2010-11
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary III	1	1	1
Records Specialist	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</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 216,858	\$ 235,023	\$ 219,965	\$ 244,705
1020 Overtime	5,560	6,000	6,000	6,000
1035 Longevity	1,428	1,620	1,620	1,812
1046 Physical Fitness Allowance	-	-	-	500
1060 FICA	16,244	16,553	16,441	17,348
1065 Retirement	31,522	35,031	34,209	38,627
1080 Insurance - Medical	25,426	28,824	28,824	28,824
1081 Insurance - Life	365	365	307	288
1090 Other Benefits	-	2,000	2,000	2,000
<b>Personal Services Subtotal</b>	<u>297,403</u>	<u>325,416</u>	<u>309,366</u>	<u>340,104</u>
<b>Supplies:</b>				
2001 Office Supplies	372	1,200	1,400	1,000
2002 Postage	731	750	750	650
2015 Other Supplies	193	500	500	225
2091 Office Furniture	-	1,200	1,200	-
2093 Computer Equipment	-	500	600	250
<b>Supplies Subtotal</b>	<u>1,296</u>	<u>4,150</u>	<u>4,450</u>	<u>2,125</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,035	1,750	1,900	2,420
3020 Training/Seminars	6,725	6,000	6,200	7,000
4055 Computer Software	-	5,625	5,625	14,728
4060 Computer Lease Fees	21,129	3,564	3,564	5,739
4065 Computer Maintenance Fees	15,559	19,045	19,045	-
5007 Other Professional Services	1,816	1,500	1,800	1,800
6002 Printing/Reproduction	15,544	15,000	15,000	15,500
6003 Legal Notices	10,170	15,000	12,000	12,500
6004 Elections	(4,026)	7,500	40,000	30,000
7005 Misc Utilities	379	800	800	375
<b>Services &amp; Charges Subtotal</b>	<u>69,331</u>	<u>75,784</u>	<u>105,934</u>	<u>90,062</u>
<b>Division Total</b>	<b>\$ 368,030</b>	<b>\$ 405,350</b>	<b>\$ 419,750</b>	<b>\$ 432,291</b>

# **Administration Department**

## **FY 10-11**

### **Legal Division**

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

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

**Administration Department**  
**Fiscal Year 2010-11**

**Legal Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 12,714	\$ 14,412	\$ 14,412	\$ 14,412	0.00%
<i>Services &amp; Charges</i>	149,267	166,521	165,091	172,682	3.70%
<b>Division Total</b>	<b>\$ 161,981</b>	<b>\$ 180,933</b>	<b>\$ 179,503</b>	<b>\$ 187,094</b>	<b>3.41%</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>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Personal Services:</b>				
1045 Medical Insurance Allowance	\$ 6,357	\$ 7,206	\$ 7,206	\$ 7,206
1080 Insurance - Medical	6,357	7,206	7,206	7,206
<b>Personal Services Subtotal</b>	<u>12,714</u>	<u>14,412</u>	<u>14,412</u>	<u>14,412</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	230	230	-	230
3020 Training/Seminars	1,200	1,200	-	1,200
4060 Computer Lease Fees	628	570	570	252
4065 Computer Maintenance Fees	1,556	2,721	2,721	-
5003 Legal	83,701	110,000	110,000	110,000
5004 Consulting	7,972	10,000	10,000	10,000
5007 Other Professional Services	7,463	6,800	6,800	8,000
5010 City Prosecutor	46,517	35,000	35,000	43,000
<b>Services &amp; Charges Subtotal</b>	<u>149,267</u>	<u>166,521</u>	<u>165,091</u>	<u>172,682</u>
<b>Division Total</b>	<b>\$ 161,981</b>	<b>\$ 180,933</b>	<b>\$ 179,503</b>	<b>\$ 187,094</b>

# Administration Department

## FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
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**  
**Fiscal Year 2010-11**

**City Council Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 19,355	\$ 19,561	\$ 18,405	\$ 19,377	-0.94%
<i>Supplies</i>	13,943	16,700	18,055	14,650	-12.28%
<i>Services &amp; Charges</i>	26,843	95,725	74,165	37,462	-60.86%
<i>Capital Outlay</i>	-	-	26,130	-	-
<b>Division Total</b>	<u>\$ 60,141</u>	<u>\$ 131,986</u>	<u>\$ 136,755</u>	<u>\$ 71,489</u>	-45.84%

*Scope of Services Summary*

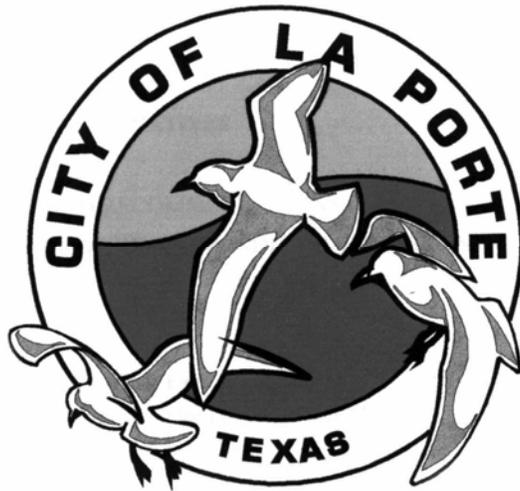
The City Council is the legislative and policy-making body of the City. It is composed of nine citizens elected to three year staggered terms. There six single-member districts, and three at-large positions comprised of two Council Members and the Mayor. The Mayor serves as the presiding officer at official 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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 11,200	\$ 12,000	\$ 11,800	\$ 12,000
1042 Car Allowance	6,780	6,000	5,300	6,000
1060 FICA	1,375	1,561	1,305	1,377
<b>Personal Services Subtotal</b>	<u>19,355</u>	<u>19,561</u>	<u>18,405</u>	<u>19,377</u>
<b>Supplies:</b>				
2001 Office Supplies	1,480	2,000	2,000	2,000
2002 Postage	-	1,200	500	150
2015 Other Supplies	12,422	12,000	12,000	12,000
2018 Computer Supplies	41	500	500	500
2090 Machinery/Tools/Equipment	-	-	2,055	-
2093 Computer Equipment	-	1,000	1,000	-
<b>Supplies Subtotal</b>	<u>13,943</u>	<u>16,700</u>	<u>18,055</u>	<u>14,650</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	9,098	9,064	9,064	9,164
3020 Training/Seminars	15,282	20,000	20,000	18,000
4011 Building	-	-	12,862	-
4060 Computer Lease Fees	628	690	690	2,798
4065 Computer Maintenance Fees	1,556	2,721	2,721	-
5017 Annual Retreat Costs	279	750	375	500
6041 Special Events	-	-	7,000	7,000
9997 Special Programs	-	62,500	21,453	-
<b>Services &amp; Charges Subtotal</b>	<u>26,843</u>	<u>95,725</u>	<u>74,165</u>	<u>37,462</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	-	5,810	-
8023 Computer Equipment	-	-	20,320	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>26,130</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 60,141</b>	<b>\$ 131,986</b>	<b>\$ 136,755</b>	<b>\$ 71,489</b>

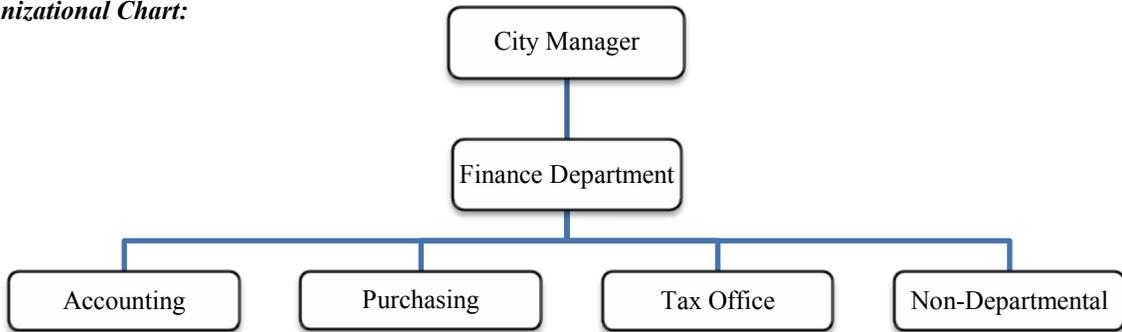


# Finance Department

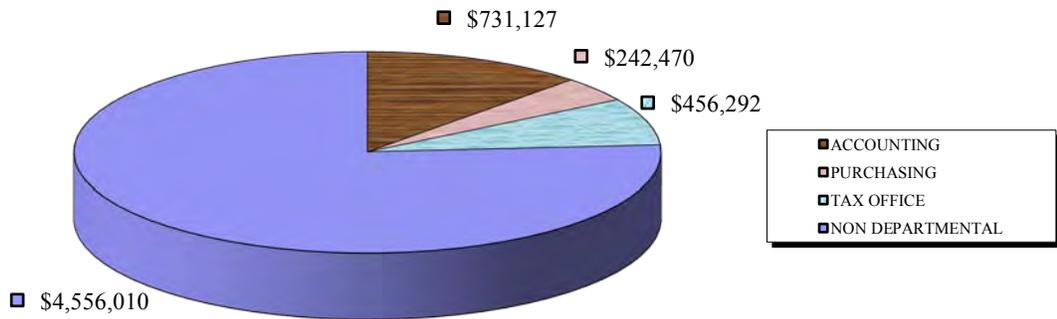
## FY 10-11

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

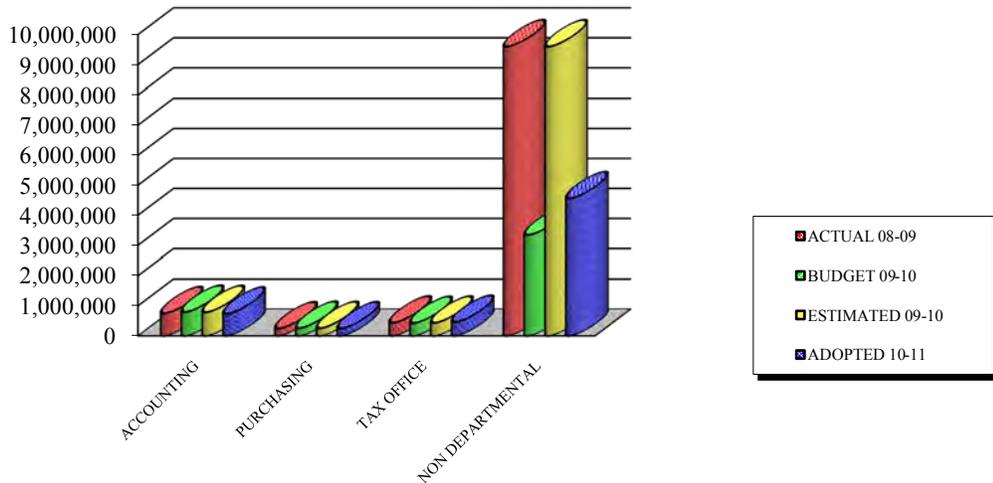
**Organizational Chart:**



**Share of General Fund Budget: 4%**



**Four Year Comparison by Division:**



## Finance Department Fiscal Year 2010-11

**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 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Accounting	\$ 746,275	\$ 790,429	\$ 783,410	\$ 731,127	-7.50%
Purchasing	240,920	254,847	250,749	242,470	-4.86%
Tax Office	432,297	451,121	450,639	456,292	1.15%
Non Departmental	9,599,740	3,337,668	9,453,470	4,562,460	36.70%
<b>Department Total</b>	<b>\$ 11,019,232</b>	<b>\$ 4,834,065</b>	<b>\$ 10,938,268</b>	<b>\$ 5,992,349</b>	<b>23.96%</b>

**Department Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Personal Services	\$ 1,545,422	\$ 1,741,797	\$ 1,712,938	\$ 1,749,559	0.45%
Supplies	29,992	37,958	30,715	33,075	-12.86%
Services & Charges	9,443,818	3,054,310	9,194,615	4,209,715	37.83%
<b>Department Total</b>	<b>\$ 11,019,232</b>	<b>\$ 4,834,065</b>	<b>\$ 10,938,268</b>	<b>\$ 5,992,349</b>	<b>23.96%</b>

## Finance Department FY 10-11

### Accounting Division

#### Goals:

- To monitor the fiscal year budget, analyze and review budget proposals, and prepare budget for new fiscal year 2011
- 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 & Certification of Investment Policy
- 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 2010-11 annual budget by August 2010, and secure the GFOA Award for the annual budget
- To complete 9/30/10 Financial Report by January 2011 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 2008-09	Estimated 2009-10	Proposed 2010-11
Process Accounts Payable Checks	5,092	5,737	5,500
Average Daily Bank Balance (\$)	2,460,803	2,500,000	2,000,000
Average Interest Rate Earned vs. Short Term Rate (%)	0.79	0.21	0.15
Mowing Accounts Billed	529	372	400
Certificate of Achievement - 28 years Budget Award - 20 years			

**Finance Department**  
**Fiscal Year 2010-11**

**Accounting Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 592,434	\$ 616,771	\$ 612,368	\$ 598,907	-2.90%
<i>Supplies</i>	15,527	16,800	12,950	14,900	-11.31%
<i>Services &amp; Charges</i>	138,314	156,858	158,092	117,320	-25.21%
<b>Division Total</b>	<b>\$ 746,275</b>	<b>\$ 790,429</b>	<b>\$ 783,410</b>	<b>\$ 731,127</b>	<b>-7.50%</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 2008-09	Approved 2009-10	Approved 2010-11
Director of Finance	0.5	0.5	0.5
Controller	1.0	1.0	1.0
Treasurer	-	-	0.5
Budget/Investment Officer	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
<b>Total</b>	<b>8.5</b>	<b>8.5</b>	<b>8.0</b>

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

**001-6141-515**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 435,089	\$ 443,107	\$ 439,472	\$ 426,438
1020 Overtime	2,662	3,000	3,000	3,000
1030 Certification	339	900	877	900
1035 Longevity	3,902	4,056	3,826	4,234
1046 Physical Fitness Allowance	-	-	-	2,000
1060 FICA	32,427	32,733	32,647	31,572
1065 Retirement	63,609	70,393	69,999	71,859
1080 Insurance - Medical	54,030	61,251	61,251	57,648
1081 Insurance - Life	376	331	296	256
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<u>592,434</u>	<u>616,771</u>	<u>612,368</u>	<u>598,907</u>
<b>Supplies:</b>				
2001 Office Supplies	7,587	7,000	5,000	6,000
2002 Postage	3,419	4,000	3,400	3,500
2008 Educational	1,596	1,300	1,300	2,000
2015 Other Supplies	1,345	2,000	1,500	1,400
2018 Computer Supplies	1,311	2,000	1,500	1,500
2093 Computer Equipment	269	500	250	500
<b>Supplies Subtotal</b>	<u>15,527</u>	<u>16,800</u>	<u>12,950</u>	<u>14,900</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,934	3,270	3,270	3,270
3020 Training/Seminars	10,270	10,605	10,500	9,000
3024 Tuition Reimbursement	7,589	7,200	7,200	7,200
4001 Office Equipment	4,651	4,700	4,700	4,500
4055 Computer Software	-	2,500	2,000	2,000
4060 Computer Lease Fees	8,792	8,292	8,292	4,150
4065 Computer Maintenance Fees	33,453	38,091	38,091	-
5001 Audit	56,435	70,000	72,000	75,000
5007 Other Professional Services	6,600	7,200	6,925	7,200
6002 Printing/Reproduction	7,590	5,000	5,000	5,000
6005 Advertising	-	-	114	-
<b>Services &amp; Charges Subtotal</b>	<u>138,314</u>	<u>156,858</u>	<u>158,092</u>	<u>117,320</u>
<b>Division Total</b>	<b>\$ 746,275</b>	<b>\$ 790,429</b>	<b>\$ 783,410</b>	<b>\$ 731,127</b>

## Finance Department FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
Purchase Orders Issued	820	575	550
RFPs	10	7	8
RFQ's	N/A	1	1
Sealed Bids	29	24	27

**Finance Department**  
**Fiscal Year 2010-11**

**Purchasing Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 206,481	\$ 221,100	\$ 218,215	\$ 226,276	2.34%
<i>Supplies</i>	2,041	2,958	2,985	3,125	5.65%
<i>Services &amp; Charges</i>	32,398	30,789	29,549	13,069	-57.55%
<b>Division Total</b>	<b>\$ 240,920</b>	<b>\$ 254,847</b>	<b>\$ 250,749</b>	<b>\$ 242,470</b>	<b>-4.86%</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 2008-09	Approved 2009-10	Approved 2010-11
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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 152,223	\$ 162,212	\$ 159,236	\$ 163,923
1020 Overtime	1,460	500	1,159	1,000
1030 Certification	18	-	580	600
1035 Longevity	1,480	1,624	1,624	1,768
1060 FICA	10,804	11,149	10,838	11,378
1065 Retirement	21,099	23,574	22,773	25,681
1067 Pars Retirement	122	218	212	146
1080 Insurance - Medical	19,070	21,618	21,618	21,618
1081 Insurance - Life	205	205	175	162
<b>Personal Services Subtotal</b>	<u>206,481</u>	<u>221,100</u>	<u>218,215</u>	<u>226,276</u>
<b>Supplies:</b>				
2001 Office Supplies	1,174	1,200	1,200	1,250
2002 Postage	122	100	100	125
2004 Gas and Oil	306	298	325	360
2008 Educational	53	60	60	100
2015 Other Supplies	386	500	450	500
2090 Machinery/Tools/Equipment	-	-	-	240
2091 Office Furniture/Equipment	-	800	850	-
2093 Computer Equipment	-	-	-	550
<b>Supplies Subtotal</b>	<u>2,041</u>	<u>2,958</u>	<u>2,985</u>	<u>3,125</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	579	430	410	460
3020 Training/Seminars	4,643	5,500	5,684	5,000
4001 Office Equipment	3,420	3,884	2,600	3,265
4011 Building Maintenance	45	100	-	-
4020 Motor Pool Lease Fees	1,404	2,528	2,528	351
4030 VM: Fleet Maintenance	2,305	1,276	1,276	1,849
4060 Computer Lease Fees	3,140	2,994	2,994	1,644
4065 Computer Maintenance Fees	11,670	13,604	13,604	-
5005 Personnel Services	4,181	-	-	-
6001 Uniforms	231	273	273	300
6020 Expired Inventory	780	200	180	200
<b>Services &amp; Charges Subtotal</b>	<u>32,398</u>	<u>30,789</u>	<u>29,549</u>	<u>13,069</u>
<b>Division Total</b>	<b>\$ 240,920</b>	<b>\$ 254,847</b>	<b>\$ 250,749</b>	<b>\$ 242,470</b>

## Finance Department FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
Tax Accounts Billed	35,068	37,745	39,905
Supplemental Rolls Processed	61	56	56
Correction Rolls Processed	94	68	192
Name Change Rolls	43	48	48
Homestead Exemptions	14,866	18,975	19,735
Over 65 & Disability Exemption	2,625	3,548	4,386
Disabled Veteran Exemption	228	291	344
Total Exemption Accounts	1,896	2,381	2,369
Agriculture Applications	184	446	348
Other Exemptions	23	355	534

**Finance Department**  
**Fiscal Year 2010-11**

**Tax Office Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 213,982	\$ 227,555	\$ 215,201	\$ 234,208	2.92%
<i>Supplies</i>	8,254	12,200	11,180	11,050	-9.43%
<i>Services &amp; Charges</i>	210,061	211,366	224,258	211,034	-0.16%
<b>Division Total</b>	<b>\$ 432,297</b>	<b>\$ 451,121</b>	<b>\$ 450,639</b>	<b>\$ 456,292</b>	<b>1.15%</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 2008-09	Approved 2009-10	Approved 2010-11
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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 153,175	\$ 157,668	\$ 147,787	\$ 162,600
1020 Overtime	226	1,500	1,500	1,500
1035 Longevity	1,180	2,284	2,284	1,468
1060 FICA	11,552	12,049	11,330	12,321
1065 Retirement	22,309	25,116	23,377	27,405
1080 Insurance - Medical	25,426	28,824	28,824	28,824
1081 Insurance - Life	114	114	99	90
<b>Personal Services Subtotal</b>	<u>213,982</u>	<u>227,555</u>	<u>215,201</u>	<u>234,208</u>
<b>Supplies:</b>				
2001 Office Supplies	140	1,500	1,412	1,200
2002 Postage	7,717	9,500	8,438	9,000
2015 Other Supplies	288	800	640	350
2018 Computer Supplies	-	-	417	250
2093 Computer Equipment	109	400	273	250
<b>Supplies Subtotal</b>	<u>8,254</u>	<u>12,200</u>	<u>11,180</u>	<u>11,050</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	665	690	565	690
3020 Training/Seminars	3,147	4,000	3,600	4,000
4001 Office Equipment	986	1,500	1,491	1,350
4055 Computer Software	298	375	298	350
4060 Computer Lease Fees	3,768	3,516	3,516	1,684
4065 Computer Maintenance Fees	12,448	16,325	16,325	-
5007 Other Professional Services	177,347	179,210	194,165	197,210
5012 Property Resale Maint	746	1,000	500	1,000
6002 Printing/Reproduction	10,183	4,000	3,092	4,000
6005 Advertising	473	750	706	750
<b>Services &amp; Charges Subtotal</b>	<u>210,061</u>	<u>211,366</u>	<u>224,258</u>	<u>211,034</u>
<b>Division Total</b>	<b>\$ 432,297</b>	<b>\$ 451,121</b>	<b>\$ 450,639</b>	<b>\$ 456,292</b>

**Finance Department**  
**Fiscal Year 2010-11**

**Non Departmental Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 532,525	\$ 676,371	\$ 667,154	\$ 690,168	2.04%
<i>Supplies</i>	4,170	6,000	3,600	4,000	-33.33%
<i>Services &amp; Charges</i>	9,063,045	2,655,297	8,782,716	3,868,292	45.68%
<b>Division Total</b>	<u>\$9,599,740</u>	<u>\$3,337,668</u>	<u>\$9,453,470</u>	<u>\$4,562,460</u>	36.70%

*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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1012 Sick Buy Back	\$ 81,149	\$ 96,296	\$ 86,891	\$ 115,283
1055 Termination Pay (Sick/Vac)	102,547	150,000	150,000	150,000
1060 FICA	13,487	18,842	18,122	20,295
1065 Retirement	26,379	36,521	37,429	44,290
1080 Insurance - Medical	305,113	374,712	374,712	360,300
1095 Employee Reimbursement - Dell	3,850	-	-	-
<b>Personal Services Subtotal</b>	<b>532,525</b>	<b>676,371</b>	<b>667,154</b>	<b>690,168</b>
<b>Supplies:</b>				
2002 Postage	142	-	-	-
2015 Other Supplies	4,028	6,000	3,600	4,000
<b>Supplies Subtotal</b>	<b>4,170</b>	<b>6,000</b>	<b>3,600</b>	<b>4,000</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	577	2,135	2,175	2,175
4001 Office Equipment	3	-	-	-
4011 Building	65,644	5,000	5,000	5,000
4055 Computer Software	1,890	-	-	29,000
5004 Consulting	5,924	-	-	4,000
5006 Fiscal Services	52,963	60,000	80,000	80,000
5007 Other Professional Services	110,590	102,900	112,930	181,930
5013 Property Appraisal	2,000	3,500	3,500	3,500
6010 Janitorial	19,745	21,540	21,540	21,540
6091 Bad Debt Expense	72	100	75	100
7001 Electrical	472,403	497,955	492,719	468,940
7004 Water	2,438	2,500	2,450	2,500
8001 Building Acquisitions	950,000	-	-	-
9002 Admin Trans to Fund 002	16,205	-	-	-
9009 Admin Trans to Fund 009	-	-	1,800,000	-
9014 Admin Trans to Fund 014	508,924	416,876	416,876	835,005
9015 Admin Trans to Fund 015	6,826,211	675,000	5,175,000	1,741,503
9023 Admin Trans to Fund 023	25,000	-	-	-
9024 Admin Trans to Fund 024	2,456	-	-	-
9050 Contingency	-	250,000	232,970	250,000
9997 Special Programs	-	617,791	437,481	243,099
<b>Services &amp; Charges Subtotal</b>	<b>9,063,045</b>	<b>2,655,297</b>	<b>8,782,716</b>	<b>3,868,292</b>
<b>Division Total</b>	<b>\$ 9,599,740</b>	<b>\$ 3,337,668</b>	<b>\$ 9,453,470</b>	<b>\$ 4,562,460</b>



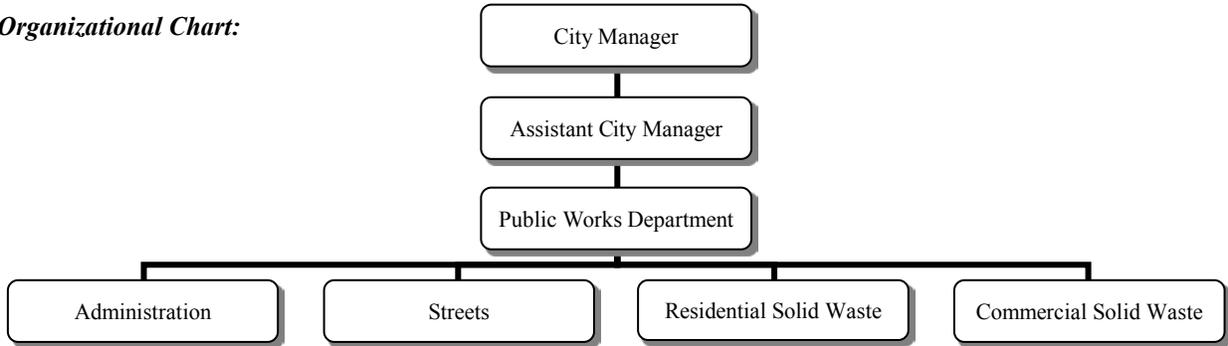
# Public Works Department

## FY 10-11

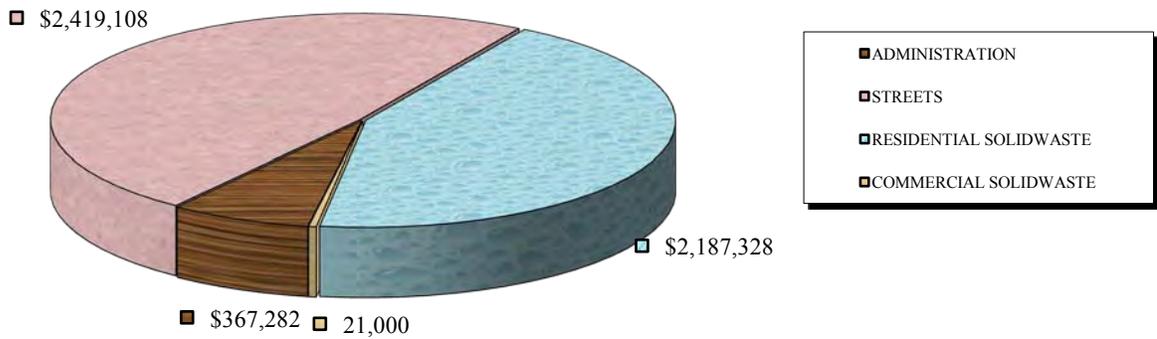
**Mission Statement:**

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.

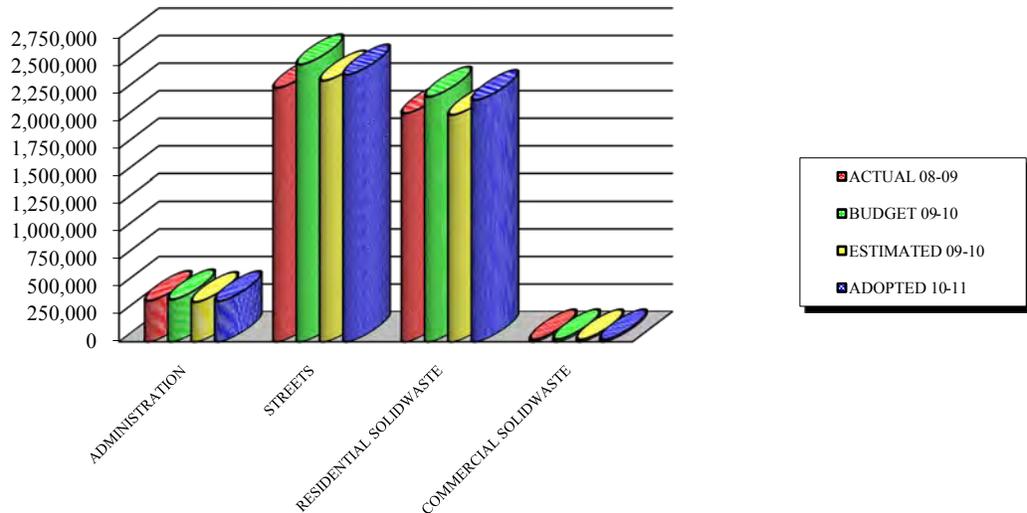
**Organizational Chart:**



**Share of General Fund Budget: 14%**



**Four Year Comparison by Division:**



## Public Works Department Fiscal Year 2010-11

**Summary:**

The function of the Public Works Department is to plan, organize, coordinate and implement all projects and programs involving streets, drainage, solidwaste, vehicle maintenance and water and wastewater services. This Department is also responsible for the planning of new water and wastewater facilities, the management of assigned construction projects and the operation of surface water supply facilities by the La Porte Area Water Authority.

**Department Summary by Division:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Administration	\$ 369,860	\$ 382,656	\$ 359,377	\$ 367,282	-4.02%
Streets	2,295,937	2,510,867	2,363,874	2,419,108	-3.65%
Residential Solidwaste	2,067,968	2,218,189	2,052,907	2,187,328	-1.39%
Commercial Solidwaste	18,996	21,000	19,000	20,000	-4.76%
<b>Department Total</b>	<b>\$ 4,752,761</b>	<b>\$ 5,132,712</b>	<b>\$ 4,795,158</b>	<b>\$ 4,993,718</b>	<b>-2.71%</b>

**Department Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Personal Services	\$ 2,746,926	\$ 2,895,053	\$ 2,757,565	\$ 3,014,998	4.14%
Supplies	331,722	418,006	337,612	366,821	-12.25%
Services & Charges	1,626,861	1,749,965	1,633,477	1,561,899	-10.75%
Capital Outlay	47,252	69,688	66,504	50,000	-28.25%
<b>Department Total</b>	<b>\$ 4,752,761</b>	<b>\$ 5,132,712</b>	<b>\$ 4,795,158</b>	<b>\$ 4,993,718</b>	<b>-2.71%</b>

# Public Works Department

## FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
Key indicators will be completion of the goals and objectives within the allotted time period.			

**Public Works Department**  
**Fiscal Year 2010-11**

**Public Works Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 255,184	\$ 268,605	\$ 259,339	\$ 278,822	3.80%
<i>Supplies</i>	3,946	4,700	4,021	7,300	55.32%
<i>Services &amp; Charges</i>	110,730	109,351	96,017	81,160	-25.78%
<b>Division Total</b>	<b>\$ 369,860</b>	<b>\$ 382,656</b>	<b>\$ 359,377</b>	<b>\$ 367,282</b>	<b>-4.02%</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 2008-09	Approved 2009-10	Approved 2010-11
Director of Public Works	0.5	0.5	0.5
Assistant Public Works Director	0.5	0.5	0.5
Office Coordinator	1.0	1.0	1.0
Secretary	2.0	2.0	2.0
<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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 185,222	\$ 188,826	\$ 182,120	\$ 196,358
1020 Overtime	50	-	-	-
1035 Longevity	1,214	2,348	1,346	1,514
1042 Car Allowance	2,561	2,550	2,550	2,550
1060 FICA	13,212	13,616	13,165	14,178
1065 Retirement	27,271	30,213	29,142	33,218
1080 Insurance - Medical	25,426	28,824	28,824	28,824
1081 Insurance - Life	228	228	192	180
1090 Other Benefits	-	2,000	2,000	2,000
<b>Personal Services Subtotal</b>	<b>255,184</b>	<b>268,605</b>	<b>259,339</b>	<b>278,822</b>
<b>Supplies:</b>				
2001 Office Supplies	1,445	1,400	1,350	1,400
2002 Postage	107	100	100	100
2004 Gas and Oil	1,141	1,400	1,200	1,400
2009 Medical	48	100	68	100
2015 Other Supplies	1,205	1,200	885	1,000
2090 Machinery/Tools/Equipment	-	-	-	800
2091 Office Furniture/Equipment	-	-	-	2,000
2093 Computer Equipment	-	500	418	500
<b>Supplies Subtotal</b>	<b>3,946</b>	<b>4,700</b>	<b>4,021</b>	<b>7,300</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	165	235	362	242
3020 Training/Seminars	3,142	4,535	4,142	4,325
4001 Office Equipment	6,676	6,900	6,876	6,576
4006 Heating and A/C Equipment	2,562	800	400	800
4011 Building Maintenance	14,948	3,000	2,299	2,900
4020 Motor Pool Lease Fees	1,200	1,416	1,416	1,049
4030 VM: Fleet Maintenance	1,340	1,672	1,672	2,048
4060 Computer Lease Fees	3,768	3,660	3,660	2,320
4065 Computer Maintenance Fees	14,003	16,325	16,325	-
5007 Other Professional Services	17,007	17,008	17,008	17,000
6010 Janitorial Services	7,700	8,400	8,400	8,400
6013 TCEQ Requirements	318	200	300	300
7001 Electrical	33,012	40,000	28,257	30,000
7004 Water	4,889	5,200	4,900	5,200
<b>Services &amp; Charges Subtotal</b>	<b>110,730</b>	<b>109,351</b>	<b>96,017</b>	<b>81,160</b>
<b>Division Total</b>	<b>\$ 369,860</b>	<b>\$ 382,656</b>	<b>\$ 359,377</b>	<b>\$ 367,282</b>

**Public Works Department  
FY 10-11**

**Streets Division**

**Goals:**

- Chip approximately 20,000 linear feet of streets.
- Recycle approximately 8,725 linear feet of streets.
- Inspect and perform drainage maintenance on open ditch areas
- Mow 500 acres of Rights-of Way monthly
- Mow 300 acres of Airport Property monthly
- Continue Crack Seal Program
- 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 2008-09	Estimated 2009-10	Proposed 2010-11
Linear feet of streets Chip Sealed	16,142	17,000	20,000
Linear feet of streets Recycled	6,415	10,000	8,725
Linear feet of ditches cleaned	59,022	65,000	65,000
Linear feet of streets Crack Sealed	84,591	75,000	75,000

**Public Works Department**  
**Fiscal Year 2010-11**

**Streets Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,438,886	\$1,536,208	\$1,462,720	\$1,587,359	3.33%
<i>Supplies</i>	125,362	165,720	130,119	138,309	-16.54%
<i>Services &amp; Charges</i>	684,437	755,939	720,335	643,440	-14.88%
<i>Capital Outlay</i>	47,252	53,000	50,700	50,000	-5.66%
<b>Division Total</b>	<u>\$2,295,937</u>	<u>\$2,510,867</u>	<u>\$2,363,874</u>	<u>\$2,419,108</u>	-3.65%

*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 2008-09	Approved 2009-10	Approved 2010-11
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	11	11	11
Mosquito Control Technician	1	1	1
Equipment Operator (P/T)	1	1	1
<b>Total</b>	<u>29</u>	<u>29</u>	<u>29</u>

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

**001-7071-531**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 991,483	\$ 1,042,517	\$ 985,115	\$ 1,073,399
1020 Overtime	28,386	27,000	21,000	27,000
1030 Certification	1,456	1,248	2,777	2,820
1035 Longevity	13,756	15,068	15,352	16,352
1060 FICA	76,586	79,986	75,214	82,544
1065 Retirement	148,621	167,870	160,935	182,867
1067 Pars - Retirement	-	90	-	87
1080 Insurance - Medical	177,982	201,768	201,768	201,768
1081 Insurance - Life	616	661	559	522
<b>Personal Services Subtotal</b>	<b>1,438,886</b>	<b>1,536,208</b>	<b>1,462,720</b>	<b>1,587,359</b>
<b>Supplies:</b>				
2001 Office	-	-	150	100
2003 Protective Clothing	566	600	530	600
2004 Gas and Oil	66,074	97,000	72,000	75,309
2005 Minor Tools	771	800	750	800
2007 Chemical	18,421	23,000	15,200	23,000
2010 Traffic	33,872	34,000	33,500	34,000
2015 Other Supplies	2,224	1,400	1,400	1,400
2090 Machinery/Tools/Equipment	2,145	8,420	6,325	2,850
2093 Computer Equipment	1,289	500	264	250
<b>Supplies Subtotal</b>	<b>125,362</b>	<b>165,720</b>	<b>130,119</b>	<b>138,309</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	202	350	318	318
3020 Training/Seminars	1,273	2,500	1,637	2,000
4002 Machinery/Tools/Equipment	4,448	4,100	4,500	4,100
4003 Radios and Base Stations	-	100	-	100
4004 Traffic Signal Maintenance	26,247	17,200	16,518	17,200
4015 Paving	191,461	225,000	196,500	225,000
4020 Motor Pool Lease Fees	194,743	226,778	226,778	139,246
4030 VM: Fleet Maintenance	234,445	238,047	238,047	230,696
4055 Computer Software	3,200	4,000	-	-
4060 Computer Lease Fees	1,884	2,376	2,376	1,180
4065 Computer Maintenance Fees	7,002	10,883	10,883	-
5002 Engineering	-	1,500	800	1,000
5007 Other Professional Services	1,223	1,100	150	200
6001 Uniforms	6,311	7,000	6,653	7,000
6002 Printing and Production	88	250	75	-
6009 Landfills Charges	737	2,000	2,300	2,500
7001 Electrical	8,387	9,960	9,960	10,000
7003 Telephone	2,786	2,795	2,840	2,900
<b>Services &amp; Charges Subtotal</b>	<b>684,437</b>	<b>755,939</b>	<b>720,335</b>	<b>643,440</b>

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

**001-7071-531**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Capital Outlay:</b>				
8027 Traffic Control Devices	-	3,000	2,200	-
8029 Paving	47,252	50,000	48,500	50,000
<b>Capital Outlay Subtotal</b>	<u>47,252</u>	<u>53,000</u>	<u>50,700</u>	<u>50,000</u>
<b>Division Total</b>	<b>\$ 2,295,937</b>	<b>\$ 2,510,867</b>	<b>\$ 2,363,874</b>	<b>\$ 2,419,108</b>

**Public Works Department  
FY 10-11**

**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 2008-09</b>	<b>Estimated 2009-10</b>	<b>Proposed 2010-11</b>
Cu. Yds. Garbage Collected	29,894	30,000	30,500
Cu. Yds. Trash Collected	46,714	30,000	31,000
Number of Citizens Receiving Compost	31,285	14,000	14,500

**Public Works Department**  
**Fiscal Year 2010-11**

**Residential Solidwaste Division**

*Expenditure Summary*

	<i>Actual 2008-09</i>	<i>Budget 2009-10</i>	<i>Estimated 2009-10</i>	<i>Adopted 2010-11</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,052,856	\$1,090,240	\$1,035,506	\$1,148,817	5.37%
<i>Supplies</i>	202,414	247,586	203,472	221,212	-10.65%
<i>Services &amp; Charges</i>	812,698	863,675	798,125	817,299	-5.37%
<i>Capital Outlay</i>	-	16,688	15,804	-	-100.00%
<b>Division Total</b>	<u>\$2,067,968</u>	<u>\$2,218,189</u>	<u>\$2,052,907</u>	<u>\$2,187,328</u>	-1.39%

*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 2008-09	Approved 2009-10	Approved 2010-11
Equipment Services/Solidwaste Superintendent	0.5	0.5	0.5
Solidwaste Supervisor	1.0	1.0	1.0
Senior Equipment Operator	2.0	2.0	3.0
Equipment Operator II	4.0	4.0	4.0
Equipment Operator I	6.0	6.0	6.0
Solidwaste Worker	9.0	9.0	9.0
<b>Total</b>	<u>22.5</u>	<u>22.5</u>	<u>23.5</u>

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

**001-7072-532**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 679,413	\$ 712,726	\$ 682,077	\$ 753,087
1020 Overtime	58,207	35,000	20,000	25,000
1030 Certification	1,073	416	2,329	2,400
1035 Longevity	8,008	7,832	6,656	7,784
1060 FICA	55,366	55,132	52,138	59,018
1065 Retirement	107,265	116,475	109,727	131,744
1080 Insurance - Medical	143,022	162,135	162,135	169,341
1081 Insurance - Life	502	524	444	443
<b>Personal Services Subtotal</b>	<u>1,052,856</u>	<u>1,090,240</u>	<u>1,035,506</u>	<u>1,148,817</u>
<b>Supplies:</b>				
2001 Office Supplies	142	200	100	100
2003 Protective Clothing	1,099	700	800	1,173
2004 Gas and Oil	100,723	132,156	95,840	107,289
2005 Minor Tools	174	150	180	150
2015 Other Supplies	98,194	111,280	104,353	110,000
2050 Safety Supplies	83	100	50	100
2090 Machinery/Tools/Equipment	1,999	2,500	1,999	2,200
2093 Computer Equipment	-	500	150	200
<b>Supplies Subtotal</b>	<u>202,414</u>	<u>247,586</u>	<u>203,472</u>	<u>221,212</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	191	200	191	200
3020 Training/Seminars	917	1,000	663	900
4002 Machinery/Tools/Equipment	165	250	150	200
4003 Radios and Base Stations	-	100	50	100
4020 Motor Pool Lease Fees	152,821	173,597	173,597	117,925
4030 VM: Fleet Maintenance	260,250	291,393	291,393	308,391
4060 Computer Lease Fees	1,256	1,164	1,164	358
4065 Computer Maintenance Fees	4,668	5,442	5,442	-
5005 Personnel Services	33,265	24,500	16,500	20,000
5007 Other Professional Service	300	-	-	-
6001 Uniforms	5,689	5,800	4,470	5,800
6002 Printing/Reproduction	2,674	2,000	1,363	2,000
6009 Landfill Charges	347,556	354,929	300,000	358,125
7003 Telephone	2,946	3,300	3,142	3,300
<b>Services &amp; Charges Subtotal</b>	<u>812,698</u>	<u>863,675</u>	<u>798,125</u>	<u>817,299</u>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	16,688	15,804	-
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>16,688</u>	<u>15,804</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 2,067,968</b>	<b>\$ 2,218,189</b>	<b>\$ 2,052,907</b>	<b>\$ 2,187,328</b>

**Public Works Department**  
**Fiscal Year 2010-11**

**Commercial Solidwaste Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Services &amp; Charges</i>	\$ 18,996	\$ 21,000	\$ 19,000	\$ 20,000	-4.76%
<b>Division Total</b>	<b>\$ 18,996</b>	<b>\$ 21,000</b>	<b>\$ 19,000</b>	<b>\$ 20,000</b>	<b>-4.76%</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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	<u>\$ 18,996</u>	<u>\$ 21,000</u>	<u>\$ 19,000</u>	<u>\$ 20,000</u>
<b>Services &amp; Charges Subtotal</b>	18,996	21,000	19,000	20,000
 <b>Division Total</b>	 <b>\$ 18,996</b>	 <b>\$ 21,000</b>	 <b>\$ 19,000</b>	 <b>\$ 20,000</b>

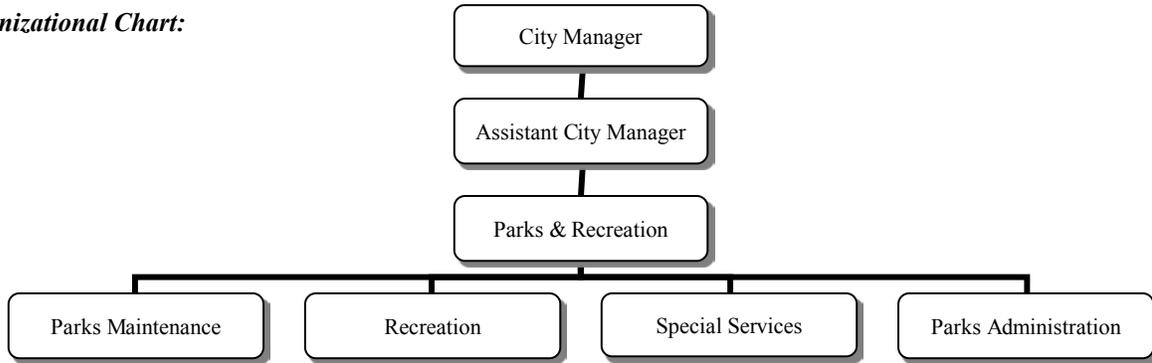
# Parks & Recreation Department

FY 10-11

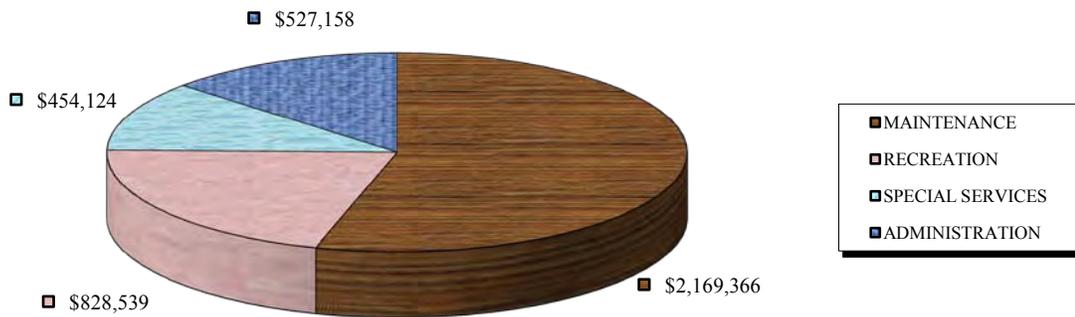
**Mission Statement:**

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

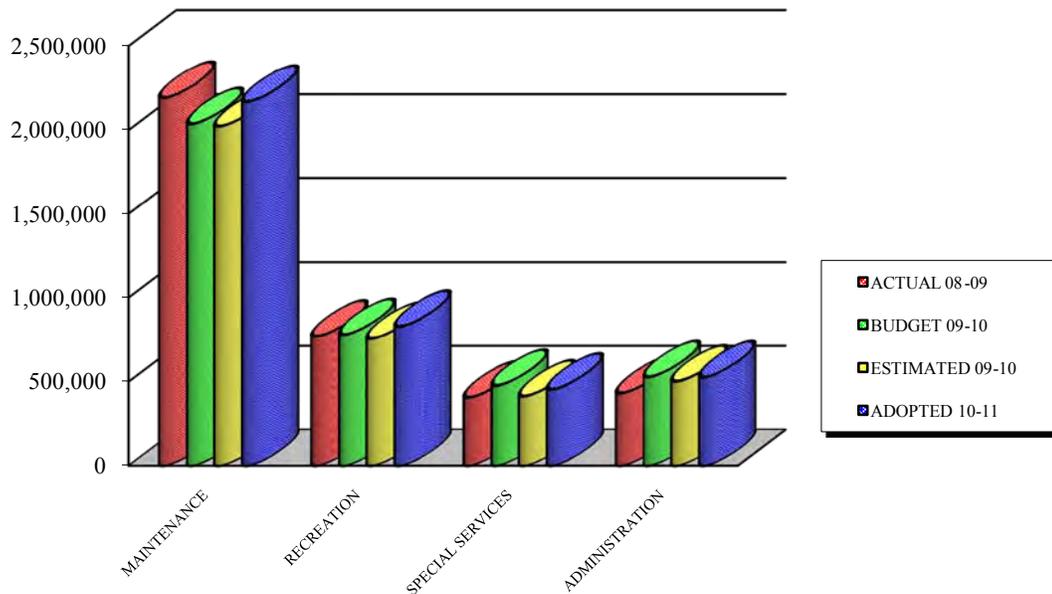
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Parks and Recreation Department Fiscal Year 2010-11

**Summary:**

The Parks & Recreation Department is responsible for the maintenance and operation of the City's park and recreation system. The Parks Maintenance Division maintains park grounds, sports fields, Park and other municipal facilities such as City Hall and the La Porte Community Library. The Recreation Division operates the City recreation centers, swimming pools, the Fitness Center, and provides recreational opportunities for both youth and adults. The Special Services Division develops and operates programs supporting seniors and special populations for the City. The Parks Administration Division offers tactical and strategic support for other divisions to meet the stated goals of the department.

**Department Summary by Division:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
<b>Parks Maintenance</b>	\$ 2,192,290	\$ 2,037,232	\$ 2,022,773	\$ 2,169,366	6.49%
<b>Recreation</b>	770,015	779,106	756,641	828,539	6.34%
<b>Special Services</b>	406,741	476,619	413,922	454,124	-4.72%
<b>Parks Administration</b>	432,300	528,112	502,062	527,158	-0.18%
<b>Department Total</b>	\$ 3,801,346	\$ 3,821,069	\$ 3,695,398	\$ 3,979,187	4.14%

**Department Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
<b>Personal Services</b>	\$ 2,378,558	\$ 2,536,502	\$ 2,410,096	\$ 2,612,288	2.99%
<b>Supplies</b>	204,409	204,828	190,114	241,990	18.14%
<b>Services &amp; Charges</b>	1,072,771	1,079,739	1,095,188	1,024,375	-5.13%
<b>Capital Outlay</b>	145,608	-	-	100,534	0.00%
<b>Department Total</b>	\$ 3,801,346	\$ 3,821,069	\$ 3,695,398	\$ 3,979,187	4.14%

## Parks & Recreation Department FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
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**  
**Fiscal Year 2010-11**

**Parks Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,129,165	\$1,159,397	\$1,115,767	\$1,196,640	3.21%
<i>Supplies</i>	129,436	106,750	101,783	106,519	-0.22%
<i>Services &amp; Charges</i>	788,081	771,085	805,223	765,673	-0.70%
<i>Capital Outlay</i>	145,608	-	-	100,534	-
<b>Division Total</b>	<u>\$2,192,290</u>	<u>\$2,037,232</u>	<u>\$2,022,773</u>	<u>\$2,169,366</u>	6.49%

*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 2008-09	Approved 2009-10	Approved 2010-11
Parks Maintenance Superintendent	1	1	1
Parks Maintenance Supervisor	2	2	2
Building Maintenance Supervisor	1	1	1
Building Maintenance Technician II	1	1	1
Building Maintenance Technician I	1	1	1
Pool Maintenance Technician	1	1	1
Senior Parks Maintenance Worker	2	2	2
Parks Maintenance Worker II	6	6	6
Parks Maintenance Worker I	9	9	9
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
<b>Total</b>	<u>27</u>	<u>27</u>	<u>27</u>

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

**001-8080-552**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 747,914	\$ 776,489	\$ 739,144	\$ 796,051
1020 Overtime	22,842	12,500	12,500	17,000
1030 Certification	-	-	836	900
1035 Longevity	5,923	7,104	6,708	7,832
1060 FICA	57,874	59,126	56,771	60,310
1065 Retirement	111,582	123,340	119,159	133,823
1067 Pars - Retirement	28	95	-	106
1080 Insurance - Medical	182,432	180,150	180,150	180,150
1081 Insurance - Life	570	593	499	468
<b>Personal Services Subtotal</b>	<u>1,129,165</u>	<u>1,159,397</u>	<u>1,115,767</u>	<u>1,196,640</u>
<b>Supplies:</b>				
2003 Protective Clothing	1,269	900	861	900
2004 Gas and Oil	27,672	35,000	30,000	31,784
2005 Minor Tools	2,082	2,000	1,997	2,000
2006 Cleaning	11,540	9,000	9,890	10,000
2007 Chemical	38,770	40,000	39,941	40,000
2015 Other Supplies	18,402	14,000	14,156	16,000
2090 Machinery/Tools/Equipment	29,701	5,850	4,938	4,650
2093 Computer Equipment	-	-	-	1,185
<b>Supplies Subtotal</b>	<u>129,436</u>	<u>106,750</u>	<u>101,783</u>	<u>106,519</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	235	155	155	555
3020 Training/Seminars	701	2,180	2,014	2,230
4002 Machinery/Tools/Equipment	8,443	7,500	7,876	8,000
4006 Heating and A/C Equipment	13,123	8,300	8,282	8,800
4008 Pumps/Motors	7,813	8,000	7,645	8,000
4010 Recreation/Education Equip	26,632	14,500	24,132	14,500
4011 Building Maintenance	117,246	24,000	30,168	24,000
4012 Water Line Maintenance	2,288	3,000	2,498	2,500
4018 Park Grounds	34,219	50,000	67,627	50,000
4019 Rental of Equipment	37	1,000	817	250
4020 Motor Pool Lease Fees	33,431	29,992	29,992	23,657
4030 VM: Fleet Maintenance	61,472	72,763	72,763	71,467
4060 Computer Lease Fees	1,884	1,782	1,782	1,074
4065 Computer Maintenance Fees	6,224	8,162	8,162	-
5007 Other Professional Services	1,140	1,900	1,770	1,200
6001 Uniforms	8,355	8,500	8,447	8,500
6010 Janitorial Services	33,545	36,940	35,940	35,940
6014 Library Costs	45,584	65,000	64,390	61,000
7001 Electrical	264,032	322,611	322,611	330,000

Continued

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

**001-8080-552**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
7002 Natural Gas	36,812	30,000	33,451	33,000
7003 Telephone	3,583	2,800	2,702	3,000
7004 Water	81,282	72,000	71,999	78,000
<b>Services &amp; Charges Subtotal</b>	<u>788,081</u>	<u>771,085</u>	<u>805,223</u>	<u>765,673</u>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	-	-	15,000
8021 Machinery/Tools & Equipment	42,010	-	-	-
8032 Land Improvements	12,450	-	-	-
8050 Motor Vehicles	91,148	-	-	85,534
<b>Capital Outlay Subtotal</b>	<u>145,608</u>	<u>-</u>	<u>-</u>	<u>100,534</u>
<b>Division Total</b>	<b>\$ 2,192,290</b>	<b>\$ 2,037,232</b>	<b>\$ 2,022,773</b>	<b>\$ 2,169,366</b>

## Parks & Recreation Department FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
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**  
**Fiscal Year 2010-11**

**Recreation Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 524,864	\$ 520,696	\$ 516,410	\$ 543,742	4.43%
<i>Supplies</i>	45,747	63,541	57,945	102,674	61.59%
<i>Services &amp; Charges</i>	199,404	194,869	182,286	182,123	-6.54%
<b>Division Total</b>	<b>\$ 770,015</b>	<b>\$ 779,106</b>	<b>\$ 756,641</b>	<b>\$ 828,539</b>	<b>6.34%</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 2008-09	Approved 2009-10	Approved 2010-11
Recreation Superintendent	1	1	1
Recreation Programs Coordinator	1	1	1
Aquatics & Special Events Cord	1	1	1
Recreation Center Specialist	3	3	3
Fitness Center Specialist	2	2	2
Fitness Center Specialist (PT)	2	2	2
Recreation Assistants (Summer)	15	15	15
<b>Total</b>	<b>25</b>	<b>25</b>	<b>25</b>

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

**001-8081-551**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 301,991	\$ 309,800	\$ 307,347	\$ 323,614
1011 Seasonal Earnings	80,182	75,487	75,487	78,099
1020 Overtime	23,502	3,500	3,500	3,500
1030 Certification	-	-	283	300
1035 Longevity	2,892	2,704	3,192	3,576
1060 FICA	25,059	23,726	22,187	24,652
1065 Retirement	45,277	46,345	45,317	50,841
1067 Pars Retirement	1,237	1,235	1,235	1,314
1080 Insurance - Medical	44,496	57,648	57,648	57,648
1081 Insurance - Life	228	251	214	198
<b>Personal Services Subtotal</b>	<u>524,864</u>	<u>520,696</u>	<u>516,410</u>	<u>543,742</u>
<b>Supplies:</b>				
2001 Office	67	-	-	-
2002 Postage	168	750	400	550
2003 Protective Clothing	378	600	589	600
2004 Gas and Oil	1,903	2,581	2,450	2,382
2006 Cleaning	733	850	765	850
2009 Medical	413	200	200	200
2015 Other Supplies	7,219	10,000	9,975	10,000
2031 Athletic Supplies	1,861	3,000	2,700	3,000
2032 Aquatic Supplies	11,941	7,500	7,460	7,500
2090 Machinery/Tools/Equipment	21,064	38,060	33,406	77,592
<b>Supplies Subtotal</b>	<u>45,747</u>	<u>63,541</u>	<u>57,945</u>	<u>102,674</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	80	380	380	380
3020 Training/Seminars	7,205	6,933	7,200	7,350
4010 Recreation/Education Equip	4,154	3,000	4,800	3,000
4011 Building Maitenance	-	-	-	11,100
4020 Motor Pool Lease Fees	852	1,632	1,632	790
4030 VM: Fleet Maintenance	2,358	2,778	2,778	2,616
4060 Computer Lease Fees	3,140	2,898	2,898	1,724
4065 Computer Maintenance Fees	10,892	13,604	13,604	-
5007 Other Professional Services	151,035	144,844	130,304	134,213
6002 Printing/Reproduction	224	500	330	350
6005 Advertising	330	500	335	500
6041 Special Events	18,117	16,700	17,000	19,000
7003 Telephone	1,017	1,100	1,025	1,100
<b>Services &amp; Charges Subtotal</b>	<u>199,404</u>	<u>194,869</u>	<u>182,286</u>	<u>182,123</u>
<b>Division Total</b>	<b>\$ 770,015</b>	<b>\$ 779,106</b>	<b>\$ 756,641</b>	<b>\$ 828,539</b>

## Parks & Recreation Department FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
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**  
**Fiscal Year 2010-11**

**Special Services Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 323,352	\$ 378,486	\$ 321,598	\$ 376,385	-0.56%
<i>Supplies</i>	20,871	25,237	21,105	23,147	-8.28%
<i>Services &amp; Charges</i>	62,518	72,896	71,219	54,592	-25.11%
<b>Division Total</b>	<b>\$ 406,741</b>	<b>\$ 476,619</b>	<b>\$ 413,922</b>	<b>\$ 454,124</b>	<b>-4.72%</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 2008-09	Approved 2009-10	Approved 2010-11
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</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 226,337	\$ 267,139	\$ 221,832	\$ 264,407
1020 Overtime	1,774	1,300	1,980	2,500
1030 Certification	134	-	580	600
1035 Longevity	2,096	1,388	1,396	1,536
1060 FICA	16,429	18,823	14,900	17,928
1065 Retirement	31,700	38,879	29,959	38,308
1067 Pars - Retirement	158	287	317	484
1080 Insurance - Medical	44,496	50,442	50,442	50,442
1081 Insurance - Life	228	228	192	180
<b>Personal Services Subtotal</b>	<b>323,352</b>	<b>378,486</b>	<b>321,598</b>	<b>376,385</b>
<b>Supplies:</b>				
2003 Protective Clothing	308	435	405	435
2004 Gas and Oil	5,581	7,742	6,000	6,102
2009 Medical	-	250	200	250
2015 Other Supplies	6,729	8,000	7,000	8,000
2018 Computer Supplies	181	360	315	360
2036 Special Olympics	3,790	8,000	6,745	8,000
2090 Machinery/Tools/Equipment	-	450	440	-
2091 Office Furniture/Equipment	4,282	-	-	-
<b>Supplies Subtotal</b>	<b>20,871</b>	<b>25,237</b>	<b>21,105</b>	<b>23,147</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	149	390	390	400
3020 Training/Seminars	3,065	1,880	1,635	2,702
4001 Office Equipment	798	1,300	1,054	1,200
4002 Machinery/Tools/Equipment	171	450	400	450
4003 Radios and Base Stations	-	250	-	250
4010 Recreation/Education Equip	100	200	125	200
4020 Motor Pool Lease Fees	20,299	23,532	23,532	17,025
4030 VM: Fleet Maintenance	12,836	14,003	14,003	15,727
4050 Computer Hardwae	361	-	-	-
4055 Computer - Software	80	100	-	-
4060 Computer Lease Fees	3,140	3,162	3,162	2,638
4065 Computer Maintenance Fees	9,336	13,604	13,604	-
5007 Other Professional Services	1,253	2,000	1,316	1,500
6001 Uniforms	891	1,250	900	1,100
6002 Printing/Reproduction	-	100	60	100
6005 Advertising	110	600	240	400
6010 Janitorial Services	9,075	9,075	9,900	9,900
7003 Telephone	854	1,000	898	1,000
<b>Services &amp; Charges Subtotal</b>	<b>62,518</b>	<b>72,896</b>	<b>71,219</b>	<b>54,592</b>
<b>Division Total</b>	<b>\$ 406,741</b>	<b>\$ 476,619</b>	<b>\$ 413,922</b>	<b>\$ 454,124</b>

## Parks & Recreation Department FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
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**  
**Fiscal Year 2010-11**

**Parks Administration Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 401,177	\$ 477,923	\$ 456,321	\$ 495,521	3.68%
<i>Supplies</i>	8,355	9,300	9,281	9,650	3.76%
<i>Services &amp; Charges</i>	22,768	40,889	36,460	21,987	-46.23%
<b>Division Total</b>	<b>\$ 432,300</b>	<b>\$ 528,112</b>	<b>\$ 502,062</b>	<b>\$ 527,158</b>	<b>-0.18%</b>

*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 2008-09	Approved 2009-10	Approved 2010-11
Director of Parks & Recreation	1.0	1	1
Operations Manager	1.0	1	1
Office Coordinator	1.0	1	1
Customer Service Assistant	2.3	2	2
Secretary	-	1	1
Groundskeeper (P/T)	2.0	2	2
Rec Center Rental Caretaker (P/T)	2.0	2	2
<b>Total</b>	<b>9.3</b>	<b>10</b>	<b>10</b>

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

**001-8089-550**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	293,526	349,846	328,970	362,690
1020 Overtime	2,499	2,800	2,800	2,800
1035 Longevity	3,061	3,144	2,984	3,188
1042 Car Allowance	5,121	5,100	5,100	5,100
1060 FICA	20,974	23,097	22,965	24,043
1065 Retirement	41,591	48,779	48,692	52,499
1067 Pars - Retirement	191	625	322	731
1080 Insurance - Medical	33,690	43,236	43,236	43,236
1081 Insurance - Life	274	296	252	234
1090 Other Benefits	250	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>401,177</b>	<b>477,923</b>	<b>456,321</b>	<b>495,521</b>
<b>Supplies:</b>				
2001 Office Supplies	3,572	2,650	2,595	2,650
2002 Postage	487	2,850	3,081	3,100
2003 Protective Clothing	550	600	585	600
2015 Other Supplies	2,518	2,000	1,995	1,800
2018 Computer Supplies	800	1,200	1,025	900
2090 Machinery/Tools/Equipment	428	-	-	-
2093 Computer Equipment	-	-	-	600
<b>Supplies Subtotal</b>	<b>8,355</b>	<b>9,300</b>	<b>9,281</b>	<b>9,650</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	262	417	417	417
3020 Training/Seminars	2,070	3,250	2,000	3,160
4001 Office Equipment	3,173	6,000	3,194	3,200
4019 Rental of Equipment	35	100	72	100
4050 Computer Hardware	164	-	475	-
4055 Computer - Software	1,295	3,345	3,354	2,846
4060 Computer Lease Fees	2,512	3,114	3,114	2,426
4065 Computer Maintenance Fees	9,336	13,604	13,604	-
5007 Other Professional Services	480	520	480	520
6002 Printing/Reproduction	378	5,300	5,295	5,300
6005 Advertising	641	250	135	250
6041 Special Events	1,253	2,500	2,495	2,500
7003 Telephone	152	1,480	800	250
7005 Misc Utilities	1,017	1,009	1,025	1,018
<b>Services &amp; Charges Subtotal</b>	<b>22,768</b>	<b>40,889</b>	<b>36,460</b>	<b>21,987</b>
<b>Division Total</b>	<b>\$ 432,300</b>	<b>\$ 528,112</b>	<b>\$ 502,062</b>	<b>\$ 527,158</b>



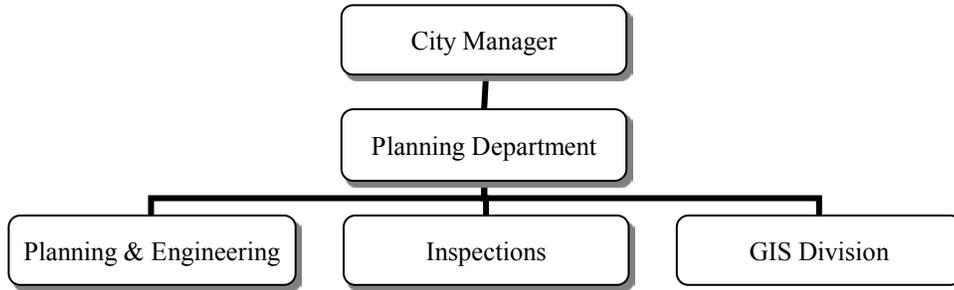
# Planning Department

## FY 10-11

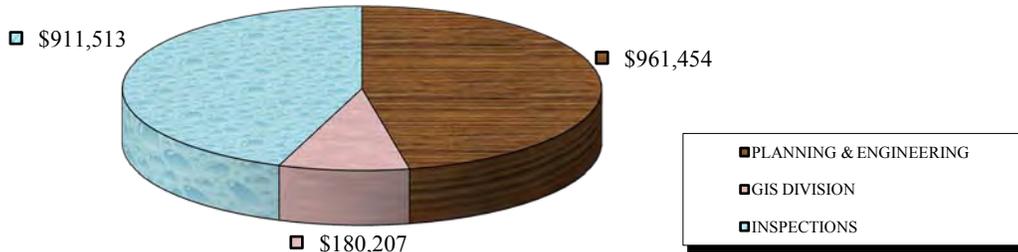
**Mission Statement:**

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.

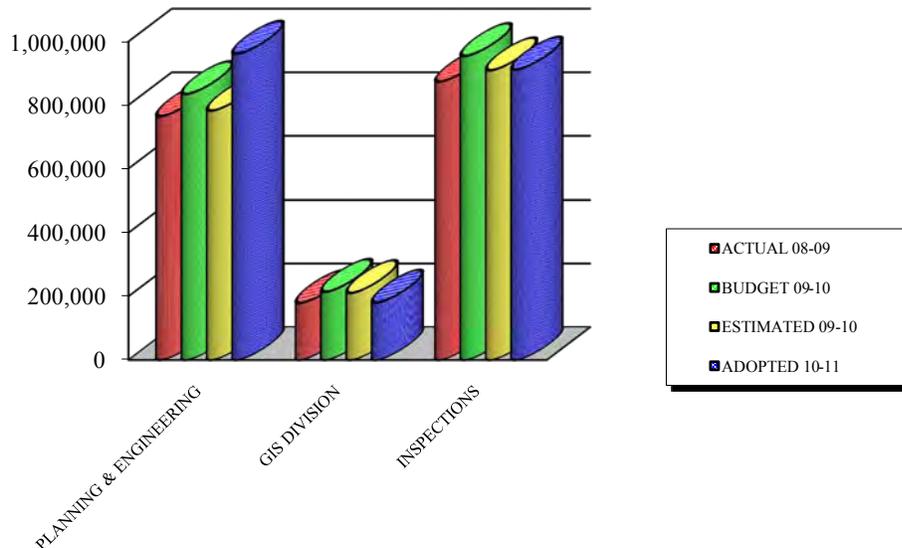
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Planning Department Fiscal Year 2010-11

**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 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
<b>Planning &amp; Engineering</b>	\$ 764,743	\$ 834,268	\$ 782,104	\$ 961,454	15.25%
<b>GIS Division</b>	179,197	214,153	210,399	178,757	-16.53%
<b>Inspection Services</b>	873,554	954,302	909,007	911,513	-4.48%
<b>Department Total</b>	\$ 1,817,494	\$ 2,002,723	\$ 1,901,510	\$ 2,051,724	2.45%

**Department Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
<b>Personal Services</b>	\$ 1,468,862	\$ 1,582,166	\$ 1,514,896	\$ 1,687,194	6.64%
<b>Supplies</b>	42,730	56,228	49,099	41,476	-26.24%
<b>Services &amp; Charges</b>	305,902	364,329	337,515	323,054	-11.33%
<b>Department Total</b>	\$ 1,817,494	\$ 2,002,723	\$ 1,901,510	\$ 2,051,724	2.45%

**Planning Department  
FY 10-11**

**Planning & Engineering Division**

**Goals:**

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

**Objectives:**

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

**Performance Indicators:**

	Actual 2008-09	Estimated 2009-10	Proposed 2010-11
Number of Rezoning applications processed	18	24	16
Number of Plat applications processed	16	10	12
Number of Zoning Ordinance amendments	8	12	9
Number of drainage projects undertaken	-	15	16
Number of capital improvement projects undertaken	-	5	4
Number of community plans adopted/updated	-	-	2
Number of fill dirt applications processed	42	42	42
Number of pipeline applications processed	3	3	3
Number of pre-development meetings conducted	124	150	175
Number of site plans reviewed	45	34	24
Number of Zoning Board of Adjustment cases processed	12	16	14
Number of industrial district utility service application processed	4	6	6
Number of street & alley closing application processed	12	9	10
Number of storm water quality permits issued	-	3	15

**Planning Department**  
**Fiscal Year 2010-11**

**Planning & Engineering Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 683,737	\$ 740,147	\$ 692,923	\$ 824,865	11.45%
<i>Supplies</i>	14,642	14,200	11,900	14,469	1.89%
<i>Services &amp; Charges</i>	66,364	79,921	77,281	122,120	52.80%
<b>Division Total</b>	<b>\$ 764,743</b>	<b>\$ 834,268</b>	<b>\$ 782,104</b>	<b>\$ 961,454</b>	<b>15.25%</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 2008-09	Approved 2009-10	Approved 2010-11
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Engineering Manager	-	-	1
Engineering Specialist	1	1	1
Engineering Technician	2	2	1
Office Coordinator	1	1	1
Planning Assistant	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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 498,445	\$ 530,265	\$ 491,977	\$ 594,162
1020 Overtime	534	1,000	1,000	750
1035 Longevity	4,436	5,332	5,332	5,708
1042 Car Allowance	5,121	5,100	5,100	5,100
1060 FICA	38,044	40,321	37,720	45,591
1065 Retirement	73,204	84,636	78,367	100,152
1080 Insurance - Medical	63,565	72,060	72,060	72,060
1081 Insurance - Life	388	433	367	342
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>683,737</b>	<b>740,147</b>	<b>692,923</b>	<b>824,865</b>
<b>Supplies:</b>				
2001 Office Supplies	2,694	3,000	3,000	3,250
2002 Postage	816	1,000	1,245	1,000
2004 Gas and Oil	2,339	3,000	2,065	2,700
2005 Minor Tools	-	100	100	100
2008 Educational	-	250	148	250
2015 Other Supplies	3,023	2,750	2,750	2,650
2018 Computer Supplies	2,708	3,000	1,538	750
2091 Office Furniture/Equipment	798	-	-	700
2093 Computer Equipment	2,264	1,100	1,054	3,069
<b>Supplies Subtotal</b>	<b>14,642</b>	<b>14,200</b>	<b>11,900</b>	<b>14,469</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,157	2,080	1,677	2,080
3020 Training/Seminars	6,701	4,000	3,500	4,000
3021 Special Commissions	3,760	4,580	4,580	4,000
4001 Office Equipment	1,973	1,785	2,156	1,975
4002 Machinery/Tools/Equipment	995	1,250	1,162	1,250
4020 Motor Pool Lease Fees	1,058	2,004	2,004	1,028
4030 VM: Fleet Maintenance	7,289	7,483	7,483	6,456
4050 Computer Hardware	-	500	250	500
4055 Computer Software	186	4,582	4,432	11,074
4060 Computer Lease Fees	12,530	6,558	6,558	3,792
4065 Computer Maintenance Fees	21,783	32,649	32,649	-
5007 Other Professional Services	1,609	4,250	4,250	79,250
5015 Construction Inspection	-	2,500	1,250	500
6001 Uniforms	302	350	280	385
6002 Printing/Reproduction	5,539	4,500	4,500	4,500
6005 Advertising	-	600	300	250
6006 Miscellaneous	482	250	250	-
7003 Telephone	-	-	-	1,080
<b>Services &amp; Charges Subtotal</b>	<b>66,364</b>	<b>79,921</b>	<b>77,281</b>	<b>122,120</b>
<b>Division Total</b>	<b>\$ 764,743</b>	<b>\$ 834,268</b>	<b>\$ 782,104</b>	<b>\$ 961,454</b>

## Planning Department FY 10-11

### GIS Division

**Goals:**

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

**Objectives:**

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

**Performance Indicators:**

	Actual 2008-09	Estimated 2009-10	Proposed 2010-11
Number of staff members trained to utilize GIS desktop tools	-	4	6
Number of GIS layers updated	6	8	9
Number of GIS maps published	6	3	3
Number of GIS exhibits created	-	700	700

**Planning Department**  
**Fiscal Year 2010-11**

**GIS Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 141,420	\$ 145,314	\$ 143,753	\$ 146,902	1.09%
<i>Supplies</i>	2,325	19,150	6,677	1,500	-92.17%
<i>Services &amp; Charges</i>	35,452	49,689	59,969	30,355	-38.91%
<b>Division Total</b>	<b>\$ 179,197</b>	<b>\$ 214,153</b>	<b>\$ 210,399</b>	<b>\$ 178,757</b>	<b>-16.53%</b>

*Scope of Services Summary*

The GIS Division creates, maintains and produces geographic data for both general and specialized mapping in support of City officials, administration, staff, developers and the public. The division is responsible for maintaining the City's web-based GIS well as surveying, obtaining, compiling and publishing a wide variety of data relating to the City's infrastructure systems, jurisdictional authority and comprehensive plans.

*Personnel Position Roster*

	Approved 2008-09	Approved 2009-10	Approved 2010-11
GIS Manager	1	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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 104,209	\$ 104,582	\$ 103,415	\$ 104,961
1020 Overtime	-	250	250	250
1035 Longevity	1,420	1,516	1,516	1,612
1060 FICA	7,889	7,944	7,838	8,000
1065 Retirement	15,121	16,542	16,262	17,613
1080 Insurance - Medical	12,713	14,412	14,412	14,412
1081 Insurance - Life	68	68	60	54
<b>Personal Services Subtotal</b>	<b>141,420</b>	<b>145,314</b>	<b>143,753</b>	<b>146,902</b>
<b>Supplies:</b>				
2001 Office Supplies	865	750	750	650
2002 Postage	-	100	50	-
2008 Educational	-	100	50	-
2015 Other Supplies	62	250	-	100
2018 Computer Supplies	852	800	929	750
2093 Computer Equipment	546	17,150	4,898	-
<b>Supplies Subtotal</b>	<b>2,325</b>	<b>19,150</b>	<b>6,677</b>	<b>1,500</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,000	1,000	1,000	1,000
3020 Training/Seminars	1,467	1,260	703	1,260
4001 Office Equipment	1,620	1,785	1,500	1,975
4050 Computer Hardware	-	500	250	500
4055 Computer Software	2,040	9,753	9,665	9,652
4060 Computer Lease Fees	8,134	1,758	1,758	968
4065 Computer Maintenance Fees	7,780	10,883	10,883	-
5007 Other Professional Services	13,389	22,500	34,085	15,000
6001 Uniform/Towel Cleaning	22	-	-	-
6002 Printing/Reproduction	-	250	125	-
<b>Services &amp; Charges Subtotal</b>	<b>35,452</b>	<b>49,689</b>	<b>59,969</b>	<b>30,355</b>
<b>Division Total</b>	<b>\$ 179,197</b>	<b>\$ 214,153</b>	<b>\$ 210,399</b>	<b>\$ 178,757</b>

## Planning Department FY 10-11

### Inspection Division

**Goals:**

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

**Objectives:**

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

**Performance Indicators:**

	Actual 2008-09	Estimated 2009-10	Proposed 2010-11
Number of Construction Inspection Performed	4,657	4,000	4,200
Number of Plan Reviews Performed	986	1,130	1,250
Number of Code Enforcement Cases Processed*	3,059	3,500	3,700
Number of Substandard Structures Demolished (includes owner initiated)	59	58	30

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

**Planning Department**  
**Fiscal Year 2010-11**

**Inspection Services Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 643,705	\$ 696,705	\$ 678,220	\$ 715,427	2.69%
<i>Supplies</i>	25,763	22,878	30,522	25,507	11.49%
<i>Services &amp; Charges</i>	204,086	234,719	200,265	170,579	-27.33%
<b>Division Total</b>	<b>\$ 873,554</b>	<b>\$ 954,302</b>	<b>\$ 909,007</b>	<b>\$ 911,513</b>	<b>-4.48%</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 2008-09	Approved 2009-10	Approved 2010-11
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Chief Inspector	-	1	1
Inspector	3	2	2
Community Service Inspector	2	2	2
Community Services Technician	1	1	1
Inspection Services Coordinator	1	1	1
Inspection Services Technician	2	2	2
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>

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

**001-9092-524**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 460,002	\$ 486,121	\$ 475,244	\$ 500,706
1020 Overtime	5,877	500	500	500
1030 Certification	2,606	12,080	6,613	6,899
1035 Longevity	2,724	3,120	3,120	3,640
1060 FICA	35,535	37,094	36,295	38,238
1065 Retirement	66,629	77,114	75,836	84,854
1080 Insurance - Medical	69,922	79,266	79,266	79,266
1081 Insurance - Life	410	410	346	324
1090 Other Benefits	-	1,000	1,000	1,000
<b>Personal Services Subtotal</b>	<b>643,705</b>	<b>696,705</b>	<b>678,220</b>	<b>715,427</b>
<b>Supplies:</b>				
2001 Office Supplies	4,708	4,000	3,855	4,000
2002 Postage	10,509	8,708	10,408	9,000
2003 Protective Clothing	-	-	-	250
2004 Gas and Oil	5,164	6,500	5,576	6,413
2005 Minor Tools	777	800	693	600
2008 Educational	106	-	5,351	1,244
2015 Other Supplies	637	750	493	750
2018 Computer Supplies	3,153	2,000	4,026	1,500
2091 Office Furniture/Equipment	600	-	-	1,000
2093 Computer Equipment	109	120	120	750
<b>Supplies Subtotal</b>	<b>25,763</b>	<b>22,878</b>	<b>30,522</b>	<b>25,507</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	983	1,214	1,000	1,583
3020 Training/Seminars	5,107	6,500	3,974	6,500
4001 Office Equipment	1,390	2,060	2,053	2,060
4020 Motor Pool Lease Fees	4,025	2,945	2,945	2,272
4030 VM: Fleet Maintenance	10,022	9,156	9,156	8,731
4050 Computer Hardware	-	3,500	3,500	500
4055 Computer Software	-	600	600	-
4060 Computer Lease Fees	6,280	6,036	6,036	4,508
4065 Computer Maintenance Fees	23,339	27,208	27,208	-
5005 Personnel Services	30,500	9,000	4,500	-
5007 Other Professional Services	78,544	60,000	60,000	60,000
6001 Uniforms	1,308	1,750	1,750	1,925
6002 Printing/Reproduction	6,908	4,000	1,793	4,000
6005 Advertising	-	250	250	500
6006 Miscellaneous	-	500	500	-
6021 Dangerous Buildings	35,680	100,000	75,000	75,000
7003 Telephone	-	-	-	3,000
<b>Services &amp; Charges Subtotal</b>	<b>204,086</b>	<b>234,719</b>	<b>200,265</b>	<b>170,579</b>
<b>Division Total</b>	<b>\$ 873,554</b>	<b>\$ 954,302</b>	<b>\$ 909,007</b>	<b>\$ 911,513</b>



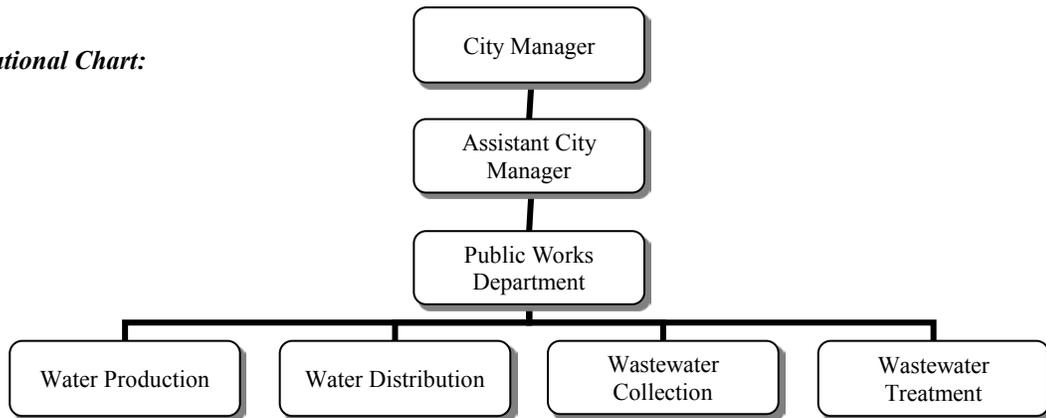
# Utility Fund

## FY 10-11

### 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.

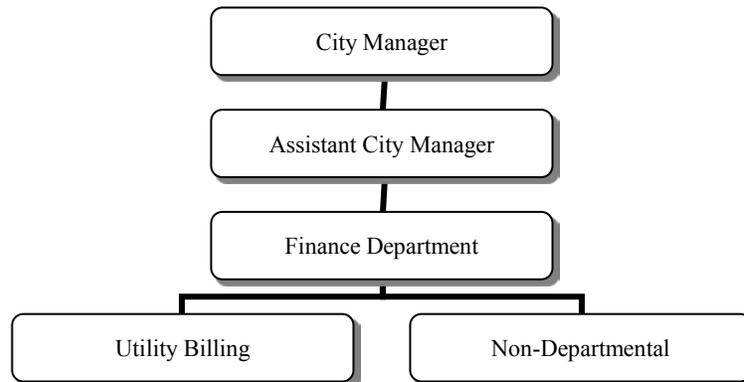
**Organizational Chart:**



### 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**

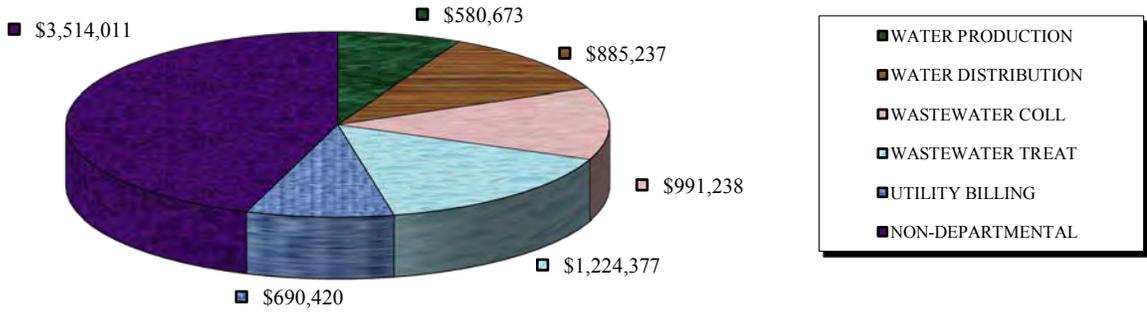
<b><i>Working Capital 9/30/09</i></b>	\$	582,135
Plus Estimated 09-10 Revenues		7,779,670
Less Estimated 09-10 Expenses		7,640,439
Plus Reclassification of Designation of Fund Balance		556,383
<b><i>Equals Estimated Working Capital 9/30/10</i></b>		<b>1,277,749</b>
<b>Plus 10-11 Revenues:</b>		
Charges for Services	677,600	
Water Revenue	3,900,000	
Sewer Revenue	3,315,000	
Interest	2,000	
Total Revenues		7,894,600
<b><i>Equals Total Resources</i></b>		<b>9,172,349</b>
<b>Less 10-11 Expenses:</b>		
Water Production	580,673	
Water Distribution	885,237	
Wastewater Collection	991,238	
Wastewater Treatment	1,224,377	
Utility Billing	690,420	
Non Departmental	3,514,011	
Total Expenses		7,885,956
<b><i>Equals Estimated Working Capital 9/30/11</i></b>	\$	<b>1,286,393</b>

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 7,779,670	\$ 7,894,600
Expenses	7,640,439	7,885,956
Revenues over Expenses	\$ 139,231	\$ 8,644

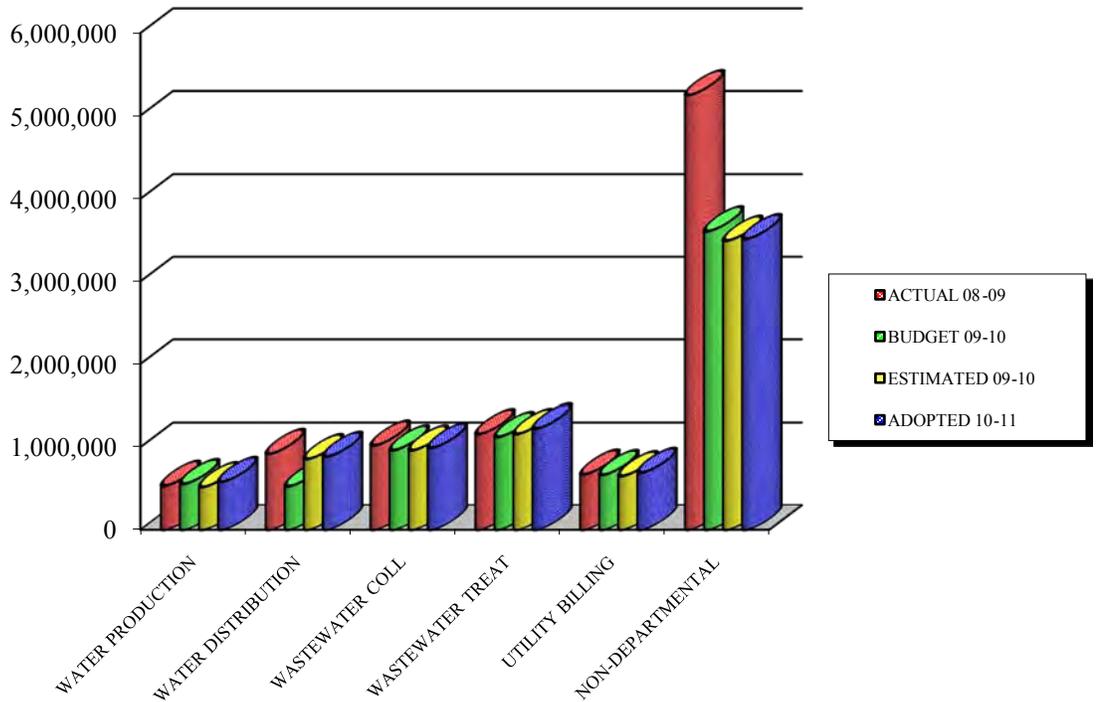
***Targeted working capital - 60 to 90 days***  
***Estimated working capital - 60 days***  
***Goal: \$1,944,482***  
***1 Day = \$21,605***

# Utility Fund FY 10-11

*Share of Utility Fund Budget:*



*Four Year Comparison by Division:*



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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
408.01-16	Service Fees	\$ 5,925	\$ 5,500	\$ 6,250	\$ 5,500
Charges for Services Subtotal		<u>5,925</u>	<u>5,500</u>	<u>6,250</u>	<u>5,500</u>
Water Revenue:					
408.05-01	Penalties	272,497	275,000	273,800	275,000
408.05-02	Sales	3,846,081	4,089,369	3,855,611	3,900,000
408.05-03	Taps	33,577	50,000	35,215	35,000
408.05-04	Reconnect Fees	56,324	35,000	42,500	43,000
408.05-05	Meters	5,624	5,500	6,500	6,500
408.05-06	Temporary Connects	850	500	700	750
408.05-07	New Service/Transfer Fee	13,770	13,500	12,750	13,500
408.05-09	Sales Outside City	120,536	240,000	218,030	220,000
408.05-11	Sales Outside City Admin Fee	63,200	40,000	50,000	50,000
Water Revenue Subtotal		<u>4,412,459</u>	<u>4,748,869</u>	<u>4,495,106</u>	<u>4,543,750</u>
Wastewater Revenue:					
408.06-01	Sales	3,136,764	3,475,963	3,249,314	3,315,000
408.06-02	Taps	5,340	10,000	8,800	10,000
408.06-03	Inspection Fees	525	1,000	475	500
408.06-04	Industrial Waste Surcharge	17,211	20,000	16,375	17,000
408.06-05	Industrial Waste Permit	800	2,400	850	850
Wastewater Revenue Subtotal		<u>3,160,640</u>	<u>3,509,363</u>	<u>3,275,814</u>	<u>3,343,350</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	(10)	-	-	-
Miscellaneous Subtotal		<u>(10)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers:					
480.01-01	Admin Trans from General Fund	16,205	-	-	-
480.01-14	Admin Trans from Fund 014	30,090	-	-	-
Operating Transfers Subtotal		<u>46,295</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	22,662	25,000	2,500	2,000
Interest Subtotal		<u>22,662</u>	<u>25,000</u>	<u>2,500</u>	<u>2,000</u>
Total Utility Fund Revenue		\$ 7,647,971	\$ 8,288,732	\$ 7,779,670	\$ 7,894,600

**Utility Fund Revenue Allocation  
Fiscal Year 2010-11 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 5,500	\$ 2,750	\$ 2,750
Water Revenue	4,543,750	4,543,750	-
Wastewater Revenue	3,343,350	-	3,343,350
Interest	2,000	1,000	1,000
	<hr/>	<hr/>	<hr/>
Total	\$ 7,894,600	\$ 4,547,500	\$ 3,347,100
Percentage	100%	57.6%	42.4%

**Utility Fund Expense Allocation  
Fiscal Year 2010-11 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 580,673	\$ 580,673	\$ -
Water Distribution	885,237	885,237	-
Wastewater Collection	991,238	-	991,238
Wastewater Treatment	1,224,377	-	1,224,377
Utility Billing*	690,420	345,210	345,210
Non Departmental**	3,514,011	2,278,900	1,235,111
<b>Total</b>	<b>\$ 7,885,956</b>	<b>\$ 4,090,020</b>	<b>\$ 3,795,936</b>
<b>Percentage</b>	<b>100%</b>	<b>51.86%</b>	<b>48.14%</b>

\*\*Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	999,341	\$ 499,671	\$ 499,671
LPAWA Water (100% to water)	1,681,223	1,681,223	-
Historical Underutilization	-	-	-
Contract Sewer (100% to sewer)	8,500	-	8,500
Transfer to Fund 018 (100% to sewer)	300,000	-	300,000
Water Taps and Meters and Boxes	60,500	60,500	-
AMR (54.56% to Water, 45.44% to Sewer)	316,496	172,680	143,816
2005 Certificates of Obligation	77,461	38,731	38,731
2006 Certificates of Obligation	80,308	14,054	66,254
2007 Certificates of Obligation (all to sewer)	366,098	-	366,098
Debt Service Differential*	(375,916)	(187,958)	(187,958)
<b>Total</b>	<b>\$ 3,514,011</b>	<b>\$ 2,278,900</b>	<b>\$ 1,235,111</b>

\*=50% charged to each service

## Utility Fund Fiscal Year 2010-11

**Summary:**

The Utility Fund is responsible for accounting for revenues and expenses related to the maintenance and operation of the water and wastewater systems of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service, and billing and collections.

**Department Summary by Division:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Water Production	\$ 533,661	\$ 555,078	\$ 517,469	\$ 580,673	4.61%
Water Distribution	919,517	826,370	856,951	885,237	7.12%
Wastewater Collection	1,020,869	962,883	962,383	991,238	2.94%
Wastewater Treatment	1,157,912	1,123,656	1,159,705	1,224,377	8.96%
Utility Billing	669,650	664,890	650,623	690,420	3.84%
Non-Departmental	5,248,814	3,607,299	3,493,308	3,514,011	-2.59%
<b>Department Total</b>	<b>\$ 9,550,423</b>	<b>\$ 7,740,176</b>	<b>\$ 7,640,439</b>	<b>\$ 7,885,956</b>	<b>1.88%</b>

**Department Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Personal Services	\$ 2,879,678	\$ 2,651,746	\$ 2,687,191	\$ 2,898,710	9.31%
Supplies	240,963	246,686	229,650	241,976	-1.91%
Services & Charges	6,351,516	4,760,244	4,652,968	4,692,770	-1.42%
Capital Outlay	78,266	81,500	70,630	52,500	-35.58%
<b>Department Total</b>	<b>\$ 9,550,423</b>	<b>\$ 7,740,176</b>	<b>\$ 7,640,439</b>	<b>\$ 7,885,956</b>	<b>1.88%</b>

## Utility Fund FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
Gallons Ground Water Used	118.29	178.08	136.00
Gallons Surface Water Used	1,355.98	1,071.99	1,365.00
(amounts expressed in millions)			

**Utility Fund**  
**Fiscal Year 2010-11**

**Water Production Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 308,714	\$ 279,259	\$ 255,485	\$ 307,171	10.00%
<i>Supplies</i>	13,616	18,000	15,217	16,100	-10.56%
<i>Services &amp; Charges</i>	211,331	257,819	246,767	257,402	-0.16%
<b>Division Total</b>	<b>\$ 533,661</b>	<b>\$ 555,078</b>	<b>\$ 517,469</b>	<b>\$ 580,673</b>	<b>4.61%</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 2008-09	Approved 2009-10	Approved 2010-11
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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 185,435	\$ 179,134	\$ 156,249	\$ 198,623
1020 Overtime	20,055	16,000	20,231	19,000
1030 Certification	1,031	1,248	2,316	3,600
1035 Longevity	3,582	2,544	2,108	2,106
1042 Car Allowance	640	638	638	638
1060 FICA	15,420	15,636	13,843	16,225
1065 Retirement	37,690	33,290	29,362	36,249
1080 Insurance - Medical	44,753	30,626	30,626	30,626
1081 Insurance - Life	108	143	112	104
<b>Personal Services Subtotal</b>	<u>308,714</u>	<u>279,259</u>	<u>255,485</u>	<u>307,171</u>
<b>Supplies:</b>				
2001 Office Supplies	83	100	150	100
2002 Postage	90	100	95	100
2003 Protective Clothing	26	100	55	100
2004 Gas and Oil	9,578	13,000	11,036	11,000
2005 Minor Tools	157	150	150	150
2007 Chemical	1,428	2,200	2,157	2,400
2015 Other Supplies	1,135	1,200	1,010	1,100
2050 Safety	101	150	110	150
2090 Machinery/Tools/Equipment	1,018	500	250	500
2093 Computer Equipment	-	500	204	500
<b>Supplies Subtotal</b>	<u>13,616</u>	<u>18,000</u>	<u>15,217</u>	<u>16,100</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	140	140	77	155
3020 Training/Seminars	723	1,200	1,365	1,350
4002 Machinery/Tools/Equipment	9,522	8,000	8,000	8,000
4003 Radios and Base Stations	-	100	-	-
4011 Building Maintenance	207	300	225	300
4020 Motor Pool Lease Fees	4,297	4,896	4,896	4,456
4030 VM: Fleet Maintenance	15,113	15,675	15,675	16,779
5007 Other Professional Services	5,241	6,632	6,410	5,500
6001 Uniforms	812	950	815	950
6002 Printing/Reproduction	37	100	72	100
6013 TCEQ Requirements	21,637	44,600	45,358	54,310
7001 Electrical	152,695	174,326	162,890	164,518
7003 Telephone	907	900	984	984
<b>Services &amp; Charges Subtotal</b>	<u>211,331</u>	<u>257,819</u>	<u>246,767</u>	<u>257,402</u>
<b>Division Total</b>	<b>\$ 533,661</b>	<b>\$ 555,078</b>	<b>\$ 517,469</b>	<b>\$ 580,673</b>

## Utility Fund FY 10-11

### 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

**Objectives:**

- Replace 3,100 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 2008-09	Estimated 2009-10	Proposed 2010-11
Number of leaks repaired	498	478	450
Linear feet of lines replaced	1,920	2,200	3,100

**Utility Fund**  
**Fiscal Year 2010-11**

**Water Distribution Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 734,102	\$ 651,790	\$ 688,377	\$ 725,904	11.37%
<i>Supplies</i>	31,509	35,325	34,250	34,218	-3.13%
<i>Services &amp; Charges</i>	139,773	127,255	124,014	115,115	-9.54%
<i>Capital Outlay</i>	14,133	12,000	10,310	10,000	-16.67%
<b>Division Total</b>	<b>\$ 919,517</b>	<b>\$ 826,370</b>	<b>\$ 856,951</b>	<b>\$ 885,237</b>	<b>7.12%</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 2008-09	Approved 2009-10	Approved 2010-11
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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 430,701	\$ 411,554	\$ 430,798	\$ 466,522
1020 Overtime	44,611	30,000	44,017	35,000
1030 Certification	5,895	5,616	9,700	12,000
1035 Longevity	5,238	6,040	5,640	6,122
1042 Car Allowance	640	638	638	638
1060 FICA	35,543	36,074	35,988	37,026
1065 Retirement	87,408	76,884	76,660	83,677
1080 Insurance - Medical	123,730	84,670	84,670	84,671
1081 Insurance - Life	336	314	266	248
<b>Personal Services Subtotal</b>	<u>734,102</u>	<u>651,790</u>	<u>688,377</u>	<u>725,904</u>
<b>Supplies:</b>				
2001 Office Supplies	149	150	150	150
2003 Protective Clothing	242	175	175	150
2004 Gas and Oil	19,295	22,500	22,289	22,303
2005 Minor Tools	514	500	500	500
2015 Other Supplies	1,180	1,200	1,131	1,200
2050 Safety	72	150	65	100
2090 Machinery/Tools/Equipment	10,057	10,150	9,753	9,465
2093 Computer Equipment	-	500	187	350
<b>Supplies Subtotal</b>	<u>31,509</u>	<u>35,325</u>	<u>34,250</u>	<u>34,218</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	70	350	350	385
3020 Training/Seminars	650	3,400	3,329	3,000
4002 Machinery/Tools/Equipment	864	1,200	752	750
4003 Radios and Base Stations	-	100	-	-
4005 Meters	2,370	300	250	-
4007 Fire Hydrants	16,653	10,000	8,464	10,000
4012 Water Line Maintenance	52,160	35,000	34,925	35,000
4015 Paving	2,458	3,000	2,532	2,500
4020 Motor Pool Lease Fees	14,729	20,167	20,167	20,352
4030 VM: Fleet Maintenance	37,623	38,635	38,635	37,056
4060 Computer Lease Fees	1,884	1,758	1,758	968
4065 Computer Maintenance Fees	5,446	8,162	8,162	-
5007 Other Professional Services	644	333	333	666
6001 Uniforms	2,645	3,200	2,419	2,500
6002 Printing/Reproduction	150	150	150	150
7003 Telephone	1,427	1,500	1,788	1,788
<b>Services &amp; Charges Subtotal</b>	<u>139,773</u>	<u>127,255</u>	<u>124,014</u>	<u>115,115</u>

Continued

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

**002-7085-533**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	5,847	-	-	-
8028 Fire Hydrants	8,286	12,000	10,310	10,000
<b>Capital Outlay Subtotal</b>	<u>14,133</u>	<u>12,000</u>	<u>10,310</u>	<u>10,000</u>
<b>Division Total</b>	<b>\$ 919,517</b>	<b>\$ 826,370</b>	<b>\$ 856,951</b>	<b>\$ 885,237</b>

## Utility Fund FY 10-11

### Wastewater Collection Division

**Goals:**

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

**Objectives:**

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

**Performance Indicators:**

	Actual 2008-09	Estimated 2009-10	Proposed 2010-11
Ft of line Smoke-Tested	64,315	110,036	90,000
Number of Manholes Repaired v ft	243	253	300
Ft of line Televised	13,546	12,796	13,000
Number of Point Repairs Made	72	81	60
Number of Reportable Overflows	4	1	-
Ft of sewer line slip lined	2,185	2,620	3,000

**Utility Fund**  
**Fiscal Year 2010-11**

**Wastewater Collection Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 696,752	\$ 646,590	\$ 647,388	\$ 649,812	0.50%
<i>Supplies</i>	51,230	30,470	27,101	35,930	17.92%
<i>Services &amp; Charges</i>	272,887	282,823	286,087	303,496	7.31%
<i>Capital Outlay</i>	-	3,000	1,807	2,000	-33.33%
<b>Division Total</b>	<u>\$1,020,869</u>	<u>\$ 962,883</u>	<u>\$ 962,383</u>	<u>\$ 991,238</u>	2.94%

*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 2008-09	Approved 2009-10	Approved 2010-11
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	2.000	2.000	2.000
Sr. Lift Station Operator	1.000	1.000	1.000
Lift Station Operator	1.000	1.000	1.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	4.000	4.000	4.000
<b>Total</b>	<u>10.750</u>	<u>10.750</u>	<u>10.750</u>

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

**002-7086-532**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services</b>				
1010 Regular Earnings	\$ 414,208	\$ 423,446	\$ 407,150	\$ 417,226
1020 Overtime	43,980	30,000	45,312	35,000
1030 Certification	2,755	2,912	5,888	6,000
1035 Longevity	3,691	4,052	4,064	4,306
1042 Car Allowance	640	638	638	638
1060 FICA	34,211	34,458	34,117	33,402
1065 Retirement	83,798	73,363	72,511	75,545
1080 Insurance - Medical	113,201	77,464	77,464	77,465
1081 Insurance - Life	268	257	244	230
<b>Personal Services Subtotal</b>	<u>696,752</u>	<u>646,590</u>	<u>647,388</u>	<u>649,812</u>
<b>Supplies:</b>				
2001 Office Supplies	142	150	150	150
2003 Protective Clothing	494	350	343	350
2004 Gas and Oil	18,538	24,250	22,036	23,000
2005 Minor Tools	508	550	541	550
2006 Cleaning	6	-	-	-
2015 Other Supplies	1,528	1,200	1,084	1,200
2050 Safety	15	100	89	100
2090 Machinery/Tools/Equipment	29,999	3,370	2,422	10,280
2093 Computer Equipment	-	500	436	300
<b>Supplies Subtotal</b>	<u>51,230</u>	<u>30,470</u>	<u>27,101</u>	<u>35,930</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	322	375	350	396
3020 Training/Seminars	1,450	2,400	3,313	3,500
4002 Machinery/Tools/Equipment	4,243	5,000	1,721	3,500
4003 Radios and Base Stations	15	100	-	-
4013 Sewer Line Maintenance	22,235	18,000	17,837	20,000
4017 Sewer Plant/Lift Stations	37,152	25,000	24,751	25,000
4020 Motor Pool Lease Fees	36,546	48,448	48,448	68,880
4030 VM: Fleet Maintenance	68,278	66,442	66,442	65,097
4060 Computer Lease Fees	1,256	1,188	1,188	968
4065 Computer Maintenance Fees	3,890	5,442	5,442	-
5007 Other Professional Services	766	666	666	1,110
6001 Uniforms	2,270	2,800	2,161	2,500
6002 Printing/Reproduction	200	250	200	200
7001 Electrical	92,581	105,112	111,646	110,423
7003 Telephone	1,311	1,300	1,572	1,572
7004 Water	372	300	350	350
<b>Services &amp; Charges Subtotal</b>	<u>272,887</u>	<u>282,823</u>	<u>286,087</u>	<u>303,496</u>

Continued

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

**002-7086-532**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Capital Outlay:</b>				
8013 Sewer Taps	-	3,000	1,807	2,000
<b>Capital Outlay Subtotal</b>	-	3,000	1,807	2,000
 <b>Division Total</b>	 <b>\$ 1,020,869</b>	 <b>\$ 962,883</b>	 <b>\$ 962,383</b>	 <b>\$ 991,238</b>

## Utility Fund FY 10-11

### Wastewater Treatment Division

**Goals:**

- Enhance employee safety
- Provide utility training for Wastewater Treatment personnel
- Complete data base development for plant equipment and repair histor
- 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 2008-09	Estimated 2009-10	Proposed 2010-11
Gallons Treated	1,008.16	1,384.34	1,200.00
(Amounts expressed in millions)			

**Utility Fund**  
**Fiscal Year 2010-11**

**Wastewater Treatment Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 520,876	\$ 486,686	\$ 512,853	\$ 570,874	17.30%
<i>Supplies</i>	70,299	83,584	77,882	85,928	2.80%
<i>Services &amp; Charges</i>	560,847	547,386	563,308	567,575	3.69%
<i>Capital Outlay</i>	5,890	6,000	5,662	-	-100.00%
<b>Division Total</b>	<u>\$1,157,912</u>	<u>\$1,123,656</u>	<u>\$1,159,705</u>	<u>\$1,224,377</u>	8.96%

*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 2008-09	Approved 2009-10	Approved 2010-11
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Treatment Plant Supervisor	1.000	1.000	1.000
Senior Treatment Plant Operator	1.000	1.000	1.000
Treatment Plant Operator	4.000	4.000	4.000
Industrial Waste Inspector	1.000	1.000	1.000
Treatment Plant Mechanic	1.000	1.000	1.000
Utility Groundskeeper	0.500	0.500	0.500
<b>Total</b>	<u>9.250</u>	<u>9.250</u>	<u>9.250</u>

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

**002-7087-532**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 312,444	\$ 313,333	\$ 338,802	\$ 381,237
1020 Overtime	18,575	12,500	12,500	12,500
1030 Certification	3,341	3,952	8,133	9,000
1035 Longevity	2,377	1,740	2,804	3,414
1042 Car Allowance	640	638	638	638
1060 FICA	25,121	28,235	26,779	30,272
1065 Retirement	60,751	59,387	56,335	66,963
1080 Insurance - Medical	97,405	66,656	66,656	66,656
1081 Insurance - Life	222	245	206	194
<b>Personal Services Subtotal</b>	<b>520,876</b>	<b>486,686</b>	<b>512,853</b>	<b>570,874</b>
<b>Supplies:</b>				
2001 Office Supplies	443	500	630	700
2002 Postage	171	200	630	450
2003 Protective Clothing	153	150	131	150
2004 Gas and Oil	10,631	11,500	10,593	11,761
2005 Minor Tools	317	300	270	275
2006 Cleaning	127	175	306	300
2007 Chemical	50,114	63,759	58,661	65,242
2015 Other Supplies	6,316	5,000	4,968	5,000
2050 Safety	144	150	128	150
2090 Machinery/Tools/Equipment	1,883	1,350	1,315	1,600
2093 Computer Equipment	-	500	250	300
<b>Supplies Subtotal</b>	<b>70,299</b>	<b>83,584</b>	<b>77,882</b>	<b>85,928</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	270	550	305	254
3020 Training/Seminars	3,107	4,000	3,999	4,000
4001 Office Equipment	-	-	200	480
4002 Machinery/Tools/Equipment	41,893	30,000	28,526	35,000
4003 Radios and Base Stations	-	100	-	-
4006 Heating and A/C Equipment	735	500	150	150
4011 Building Maintenance	14,390	2,800	2,743	7,250
4020 Motor Pool Lease Fees	14,891	12,626	12,626	18,888
4030 VM: Fleet Maintenance	16,510	17,716	17,716	17,092
4060 Computer Lease Fees	1,884	1,806	1,806	1,180
4065 Computer Maintenance Fees	5,446	8,162	8,162	-
5007 Other Professional Services	7,591	11,755	15,755	15,668
6001 Uniforms	2,005	2,348	2,302	2,161
6002 Printing/Reproduction	219	100	88	100

Continued

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

**002-7087-532**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges (cont'd):</b>				
6005 Advertising	146	-	-	-
6009 Landfill Charges	32,692	36,260	33,544	34,628
6013 TCEQ Requirements	57,699	58,134	59,593	57,256
7001 Electrical	357,917	357,529	372,293	370,000
7003 Telephone	1,061	1,000	1,368	1,368
7004 Water	2,391	2,000	2,132	2,100
<b>Services &amp; Charges Subtotal</b>	<u>560,847</u>	<u>547,386</u>	<u>563,308</u>	<u>567,575</u>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	5,890	6,000	5,662	-
<b>Capital Outlay Subtotal</b>	<u>5,890</u>	<u>6,000</u>	<u>5,662</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 1,157,912</b>	<b>\$ 1,123,656</b>	<b>\$ 1,159,705</b>	<b>\$ 1,224,377</b>

## Utility Fund FY 10-11

### Utility Billing Division

**Goals:**

- 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:**

- 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 2008-09	Estimated 2009-10	Proposed 2010-11
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**  
**Fiscal Year 2010-11**

**Utility Billing Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 523,928	\$ 503,553	\$ 500,075	\$ 567,616	12.72%
<i>Supplies</i>	74,309	79,307	75,200	69,800	-11.99%
<i>Services &amp; Charges</i>	69,396	82,030	74,997	53,004	-35.38%
<i>Capital Outlay</i>	2,017	-	351	-	-
<b>Division Total</b>	<b>\$ 669,650</b>	<b>\$ 664,890</b>	<b>\$ 650,623</b>	<b>\$ 690,420</b>	<b>3.84%</b>

*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 2008-09	Approved 2009-10	Approved 2010-11
Director of Finance	0.5	0.5	0.5
Treasurer	-	-	0.5
Utility Billing Supervisor	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Utility Billing Assistant	2.0	2.0	2.0
Customer Service Clerk	1.0	1.0	1.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	2.0	2.0	2.0
<b>Total</b>	<b>8.5</b>	<b>8.5</b>	<b>9.0</b>

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

**002-6147-515**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 327,100	\$ 344,535	\$ 337,109	\$ 388,137
1020 Overtime	16,784	12,000	16,000	13,000
1035 Longevity	3,598	3,388	3,134	3,602
1060 FICA	25,036	25,812	26,539	30,258
1065 Retirement	61,529	56,259	55,784	67,499
1067 PARS Retirement	67	-	-	-
1080 Insurance - Medical	89,506	61,251	61,251	64,854
1081 Insurance - Life	308	308	258	266
<b>Personal Services Subtotal</b>	<u>523,928</u>	<u>503,553</u>	<u>500,075</u>	<u>567,616</u>
<b>Supplies:</b>				
2001 Office Supplies	2,274	2,200	900	2,000
2002 Postage	58,955	60,955	60,000	56,000
2004 Gas and Oil	7,639	9,752	9,500	8,500
2005 Minor Tools	997	800	600	500
2007 Chemicals	92	-	-	-
2008 Educational	185	400	400	300
2015 Other Supplies	1,632	1,400	900	800
2018 Computer Supplies	2,277	2,000	1,800	1,000
2090 Machinery/Tools/Equipment	204	1,100	1,100	500
2093 Computer Equipment	54	700	-	200
<b>Supplies Subtotal</b>	<u>74,309</u>	<u>79,307</u>	<u>75,200</u>	<u>69,800</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	170	265	-	265
3020 Training/Seminars	2,277	4,000	2,500	2,300
4001 Office Equipment	1,141	1,600	1,100	1,000
4002 Machinery/Tools/Equipment	-	300	-	200
4003 Radios and Base Stations	417	340	-	200
4005 Meters	11,157	12,000	2,300	10,000
4020 Motor Pool Lease Fees	1,065	1,428	1,428	1,488
4030 VM: Fleet Maintenance	9,647	10,431	10,431	9,555
4055 Computer Software	-	1,500	7,500	7,500
4060 Computer Lease Fees	11,638	11,343	11,343	7,871
4065 Computer Maintenance Fees	17,893	24,487	24,487	-
5007 Other Professional Services	439	408	408	425
6001 Uniforms	1,127	728	500	700
6002 Printing/Reproduction	12,425	13,000	13,000	11,500
6005 Advertising	-	200	-	-
<b>Services &amp; Charges Subtotal</b>	<u>69,396</u>	<u>82,030</u>	<u>74,997</u>	<u>53,004</u>
<b>Capital Outlay:</b>				
8026 Meters and Boxes	2,017	-	351	-
<b>Capital Outlay Subtotal</b>	<u>2,017</u>	<u>-</u>	<u>351</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 669,650</b>	<b>\$ 664,890</b>	<b>\$ 650,623</b>	<b>\$ 690,420</b>

**Utility Fund**  
**Fiscal Year 2010-11**

**Non Departmental Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 95,306	\$ 83,868	\$ 83,013	\$ 77,333	-7.79%
<i>Services &amp; Charges</i>	5,097,282	3,462,931	3,357,795	3,396,178	-1.93%
<i>Capital Outlay</i>	56,226	60,500	52,500	40,500	-33.06%
<b>Division Total</b>	<u>\$5,248,814</u>	<u>\$3,607,299</u>	<u>\$3,493,308</u>	<u>\$3,514,011</u>	-2.59%

*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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1012 Sick Buy Back	\$ 15,486	\$ 17,081	\$ 16,384	\$ 15,646
1055 Termination Pay (S/V)	1,856	10,000	10,000	5,000
1060 FICA	1,284	2,072	2,018	1,962
1065 Retirement	2,968	4,273	4,169	4,283
1080 Medical Insurance	73,712	50,442	50,442	50,442
<b>Personal Services Subtotal</b>	<b>95,306</b>	<b>83,868</b>	<b>83,013</b>	<b>77,333</b>
<b>Services &amp; Charges:</b>				
4001 Office Equipment	21,084	21,084	21,084	21,084
4005 Meters	-	-	-	20,000
4011 Building	480	480	480	480
6006 Miscellaneous	9,243	9,200	7,917	7,500
6010 Janitorial Services	1,100	1,200	1,200	1,200
6091 Bad Debt Expense	55,866	50,000	51,650	50,000
7001 Electrical	40,620	41,984	45,260	41,417
7004 Water	1,633,512	1,649,659	1,601,900	1,681,223
7006 Contract Sewer	5,278	8,500	7,000	8,500
9001 Admin Trans to Fund 001	400,000	400,000	400,000	294,150
9003 Admin Trans to Fund 003	463,850	400,000	400,000	400,000
9004 Admin Trans to Fund 004	154,397	157,097	157,097	157,768
9014 Admin Trans to Fund 014	58,245	47,711	47,711	47,711
9015 Admin Trans to Fund 015	1,873,902	-	-	-
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9037 Transfer for Debt Service	79,705	316,496	316,496	306,679
9050 Contingency	-	25,000	-	25,000
9997 Special Programs	-	34,520	-	33,466
<b>Services &amp; Charges</b>	<b>5,097,282</b>	<b>3,462,931</b>	<b>3,357,795</b>	<b>3,396,178</b>
<b>Capital Outlay:</b>				
8012 Water Taps	7,260	10,500	7,500	10,500
8026 Meters and Boxes	48,966	50,000	45,000	30,000
<b>Capital Outlay Subtotal</b>	<b>56,226</b>	<b>60,500</b>	<b>52,500</b>	<b>40,500</b>
<b>Division Total</b>	<b>\$ 5,248,814</b>	<b>\$ 3,607,299</b>	<b>\$ 3,493,308</b>	<b>\$ 3,514,011</b>

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



## Enterprise Funds Fiscal Year 2010-11

**Summary:**

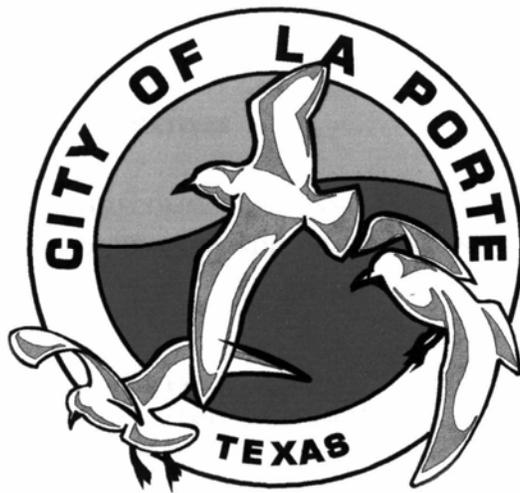
Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to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

**Summary by Division:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Airport Operating	18,748	22,368	14,668	22,068	-1.34%
La Porte Area Water Authorit	914,734	974,545	859,175	1,040,920	6.81%
Golf Course Club House	482,162	515,875	505,877	-	-100.00%
Golf Course Maintenance	865,769	844,518	796,112	-	-100.00%
<b>Total</b>	<b>\$ 2,281,413</b>	<b>\$ 2,357,306</b>	<b>\$ 2,175,832</b>	<b>\$ 1,062,988</b>	<b>-54.91%</b>

**Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
Personal Services	\$ 926,087	\$ 895,341	\$ 840,325	\$ -	-100.00%
Supplies	183,580	214,620	196,460	8,700	-95.95%
Services & Charges	1,171,746	1,204,970	1,117,991	1,034,913	-14.11%
Capital Outlay	-	42,375	21,056	19,375	-54.28%
<b>Total</b>	<b>\$ 2,281,413</b>	<b>\$ 2,357,306</b>	<b>\$ 2,175,832</b>	<b>\$ 1,062,988</b>	<b>-54.91%</b>



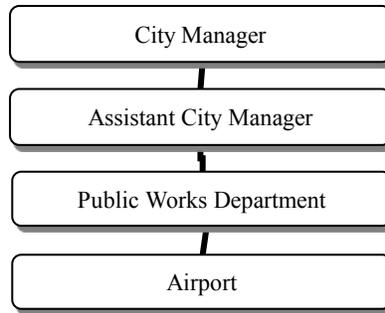
# Airport Fund

## FY 10-11

**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.

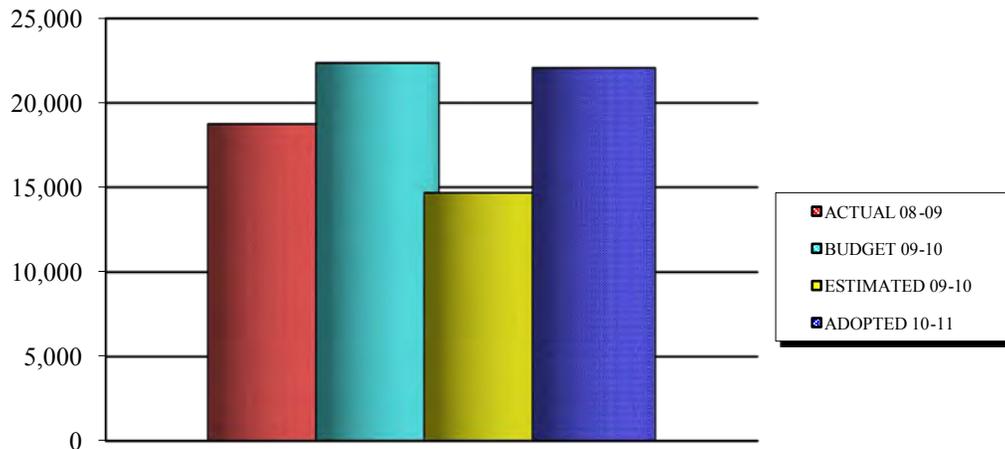
**Organizational Chart:**



**2010-11 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b><i>Working Capital 9/30/09</i></b>		\$ 299,780
Plus Estimated 09-10 Revenues		55,083
Less Estimated 09-10 Expenses		14,668
<b><i>Equals Estimated Working Capital 9/30/10</i></b>		<b>340,195</b>
<b>Plus 10-11 Revenues:</b>		
Charges for Services	52,782	
Interest Income	2,000	
Total Revenues		54,782
<b><i>Equals Total Resources</i></b>		<b>394,977</b>
<b>Less 09-10 Expenses:</b>		
Airport Operations	22,068	
Total Expenses		22,068
<b><i>Equals Estimated Working Capital 9/30/11</i></b>		<b>\$ 372,909</b>

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 55,083	\$ 54,782	
Expenses & Commitments	14,668	22,068	
Revenues over Expenses	\$ 40,415	\$ 32,714	

*Targeted working capital - 60 to 90 days*  
*Estimated working capital - 6,168 days*  
**Goal: \$5,441**  
**1 Day = \$60**

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
408.01-31	Rental of Space	\$ 52,789	\$ 49,475	\$ 52,783	\$ 52,782
Charges for Services Subtotal		<u>52,789</u>	<u>49,475</u>	<u>52,783</u>	<u>52,782</u>
Miscellaneous:					
410.00-00	Miscellaneous	536	-	-	-
Miscellaneous Subtotal		<u>536</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	3,510	2,400	2,300	2,000
Interest Subtotal		<u>3,510</u>	<u>2,400</u>	<u>2,300</u>	<u>2,000</u>
Total Airport Fund Revenue		\$ 56,835	\$ 51,875	\$ 55,083	\$ 54,782

## Airport Fund FY 10-11

### 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

**2010-11 Projected Revenues:**

	Actual 2008-09	Estimated 2009-10	Proposed 2010-11
Compliance with FBO Standards	Yes	yes	
Acquisition of Grant Funds, if available	not available		

**Airport Fund**  
**Fiscal Year 2010-11**

**Airport Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Services &amp; Charges</i>	\$ 18,748	\$ 22,368	\$ 14,668	\$ 22,068	-1.34%
<b>Division Total</b>	<b>\$ 18,748</b>	<b>\$ 22,368</b>	<b>\$ 14,668</b>	<b>\$ 22,068</b>	<b>-1.34%</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>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Services &amp; Charges:</b>				
4002 Machinery/Tools/Equipment	\$ 7,132	\$ 4,000	\$ 1,600	\$ 4,000
4003 Radios and Base Stations	2,100	2,100	2,100	2,100
5003 Legal	15	300	-	-
6013 TCEQ Requirements	200	200	200	200
7001 Electrical	8,668	10,250	10,250	10,250
9014 Admin Trans to Fund 014	633	518	518	518
9050 Contingency	-	5,000	-	5,000
<b>Services &amp; Charges Subtotal</b>	<u>18,748</u>	<u>22,368</u>	<u>14,668</u>	<u>22,068</u>
<b>Division Total</b>	<b>\$ 18,748</b>	<b>\$ 22,368</b>	<b>\$ 14,668</b>	<b>\$ 22,068</b>

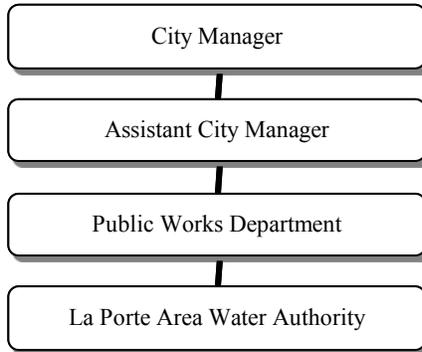
# La Porte Area Water Authority Fund

## FY 10-11

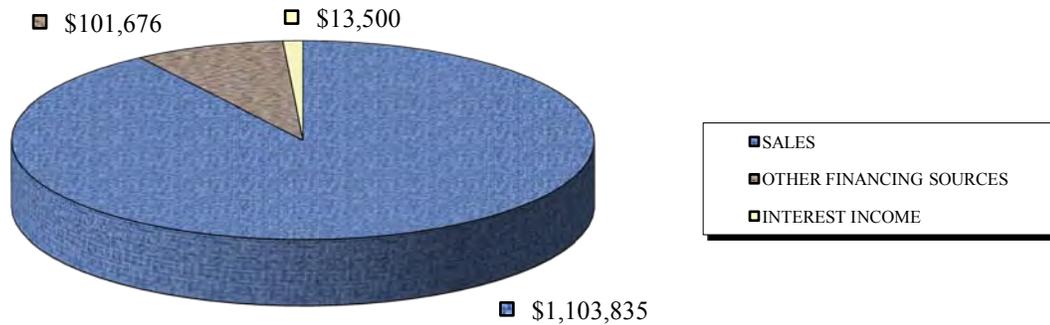
**Mission Statement:**

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.

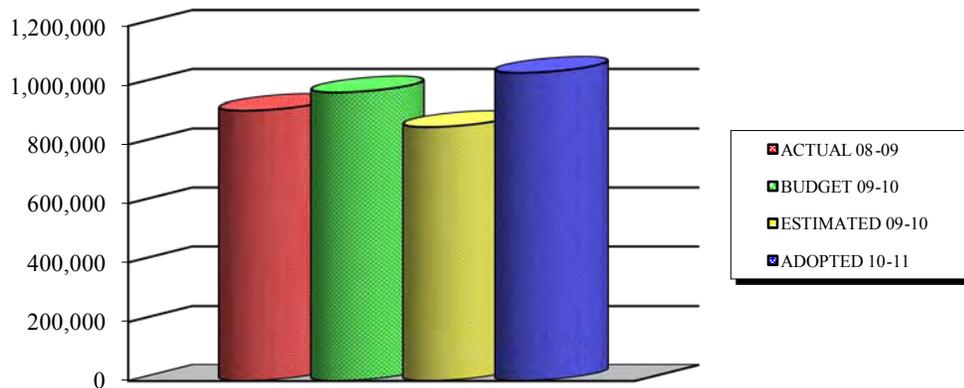
**Organizational Chart:**



**2010-11 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b><i>Working Capital 9/30/09</i></b>		\$ 1,831,395
Plus Estimated 09-10 Revenues		1,042,880
Less Estimated 09-10 Expenses and commitments		859,175
<b><i>Equals Estimated Working Capital 9/30/10</i></b>		<b>2,015,100</b>
<b>Plus 10-11 Revenues:</b>		
Water Revenue	1,103,835	
Billing for Capital Reserve	101,676	
Interest	13,500	
Total Revenues		1,219,011
<b><i>Equals Total Resources</i></b>		<b>3,234,111</b>
<b>Less 10-11 Expenses:</b>		
Operations	1,040,920	
Total Expenses		1,040,920
<b><i>Equals Estimated Working Capital 9/30/11</i></b>		<b>\$ 2,193,191</b>

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 1,042,880	\$ 1,219,011	
Expenses	859,175	1,040,920	
Revenues over Expenses	\$ 183,705	\$ 178,091	

***Targeted working capital - 60 to 90 days***

***Estimated working capital - 769 days***

***Goal: \$256,665***

***1 Day = \$2,852***

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Water Revenue:					
408.05-02	Sales	\$ 962,843	\$ 1,120,997	\$ 926,217	\$ 1,103,835
Water Revenue Subtotal		<u>962,843</u>	<u>1,120,997</u>	<u>926,217</u>	<u>1,103,835</u>
Other Financing Sources					
482.02-00	Billing for Capital Reserve	101,772	86,574	101,772	101,676
Other Financing Sources Subtotal		<u>101,772</u>	<u>86,574</u>	<u>101,772</u>	<u>101,676</u>
Interest:					
483.01-00	Interest Income - Operations	29,957	20,200	14,891	13,500
Interest Subtotal		<u>29,957</u>	<u>20,200</u>	<u>14,891</u>	<u>13,500</u>
Total Water Authority		\$ 1,094,572	\$ 1,227,771	\$ 1,042,880	\$ 1,219,011

## La Porte Area Water Authority Fund FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
La Porte Usage	1,355.98	1,071.99	1,365.00
Morgan's Point Usage	43.51	40.89	58.00
Shoreacres Usage	55.22	53.84	68.00
(amounts expressed in millions)			

**La Porte Area Water Authority Fund**  
**Fiscal Year 2010-11**

**La Porte Area Water Authority Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 7,050	\$ 16,600	\$ 12,193	\$ 8,700	-47.59%
<i>Services &amp; Charges</i>	907,684	938,570	846,982	1,012,845	7.91%
<i>Capital Outlay</i>	-	19,375	-	19,375	0.00%
<b>Division Total</b>	<u>\$ 914,734</u>	<u>\$ 974,545</u>	<u>\$ 859,175</u>	<u>\$1,040,920</u>	6.81%

*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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Supplies:</b>				
2001 Office Supplies	\$ -	\$ 100	\$ 75	\$ 100
2002 Postage	10	100	-	-
2015 Other Supplies	-	100	100	100
2090 Machinery/ Tools & Equip	7,040	15,800	11,768	8,000
2093 Computer Equipment	-	500	250	500
<b>Supplies Subtotal</b>	<b>7,050</b>	<b>16,600</b>	<b>12,193</b>	<b>8,700</b>
<b>Services &amp; Charges:</b>				
4002 Machinery/Tools/Equipment	4,503	4,000	4,000	4,000
4012 Water Line Maintenance	5,179	2,500	-	2,500
4060 Computer Lease Fees	2,512	2,280	2,280	1,008
4065 Computer Maintenance Fees	7,002	10,883	10,883	-
5001 Accounting	6,000	6,000	6,000	6,500
5003 Legal	58	-	-	-
5007 Other Professional Services	1,480	1,650	1,650	1,650
7003 Telephone	156	210	716	716
7004 Water	818,482	834,471	759,877	918,547
9050 Contingency	-	15,000	-	15,000
9014 Admin Trans to Fund 014	1,593	1,305	1,305	1,305
9072 Operator's Agreement	60,719	60,271	60,271	61,619
<b>Services &amp; Charges Subtotal</b>	<b>907,684</b>	<b>938,570</b>	<b>846,982</b>	<b>1,012,845</b>
<b>Capital Outlay:</b>				
8021 Machinery/ Tools & Equip	-	19,375	-	19,375
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>19,375</b>	<b>-</b>	<b>19,375</b>
<b>Division Total</b>	<b>\$ 914,734</b>	<b>\$ 974,545</b>	<b>\$ 859,175</b>	<b>\$ 1,040,920</b>

## Internal Service Funds Fiscal Year 2010-11

**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.

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 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
<b>Motor Pool</b>	\$ 3,161,058	\$ 1,969,367	\$ 1,920,824	\$ 3,043,748	54.55%
<b>Insurance</b>	3,636,480	4,497,908	4,762,183	4,903,465	9.02%
<b>Technology</b>	1,179,731	1,184,405	1,134,256	-	-100.00%
<b>Total</b>	<b>\$ 7,977,269</b>	<b>\$ 7,651,680</b>	<b>\$ 7,817,263</b>	<b>\$ 7,947,213</b>	<b>3.86%</b>

**Summary by Expenditure Category:**

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11	Percent Change
<b>Personal Services</b>	\$ 1,271,188	\$ 1,300,626	\$ 1,294,285	\$ 975,306	-25.01%
<b>Supplies</b>	529,017	360,199	266,694	258,716	-28.17%
<b>Services &amp; Charges</b>	4,211,453	5,191,044	5,492,835	4,815,517	-7.23%
<b>Capital Outlay</b>	1,965,611	799,811	763,449	1,897,674	137.27%
<b>Total</b>	<b>\$ 7,977,269</b>	<b>\$ 7,651,680</b>	<b>\$ 7,817,263</b>	<b>\$ 7,947,213</b>	<b>3.86%</b>



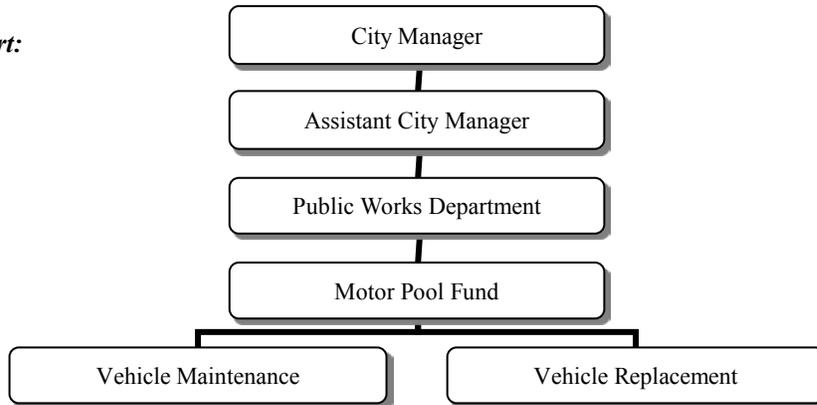
# Motor Pool Fund

## FY 10-11

**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.

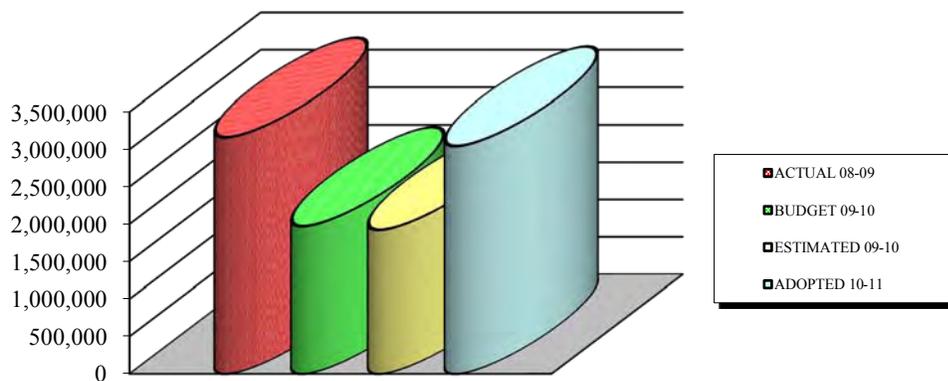
**Organizational Chart:**



**2010-11 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 9/30/09</i></b>	\$ 2,436,769	\$ (110,150)	\$ 2,326,619
Plus Estimated 09-10 Revenues **	2,881,003	1,134,022	4,015,025
Less Estimated 09-10 Expenses	763,449	1,157,375	1,920,824
<b><i>Equals Estimated Working Capital 9/30/10</i></b>	4,554,323	(133,503)	4,420,820
<b>Plus 10-11 Revenues:</b>			
Charges for Services **	940,758	1,137,557	2,078,315
Interest	17,500	-	17,500
Total Revenues	958,258	1,137,557	2,095,815
<b><i>Equals Total Resources</i></b>	5,512,581	1,004,054	6,516,635
<b>Less 10-11 Expenses:</b>			
Purchase of Vehicles	1,892,674	-	1,892,674
Maintenance of Vehicles	-	1,151,074	1,151,074
Total Expenses	1,892,674	1,151,074	3,043,748
<b><i>Equals Estimated Working Capital 9/30/11</i></b>	\$ 3,619,907	\$ (147,020)	\$ 3,472,887
	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 4,015,025	\$ 2,095,815	
Expenses & Commitments	1,920,824	3,043,748	
Revenues over Expenses	\$ 2,094,201	\$ (947,933)	

***\*\*Note: The FY2010 vehicle replacement revenues include a transfer from the General Fund in the amount of \$1.8 million to offset lease fees for the next 3 years. The lease fees will be reduced by \$600,000 for FY2011, FY2012 and FY2013.***

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
408.01-28	Proceeds from Damage to Vehicles	\$ 14,532	\$ -	\$ -	\$ -
408.01-29	Lease Fees	989,462	1,061,578	1,061,578	940,758
Charges for Services Subtotal		<u>1,003,994</u>	<u>1,061,578</u>	<u>1,061,578</u>	<u>940,758</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	-	-	1,800,000	-
Administrative Transfers Subtotal		<u>-</u>	<u>-</u>	<u>1,800,000</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	32,277	23,000	19,425	17,500
Interest Subtotal		<u>32,277</u>	<u>23,000</u>	<u>19,425</u>	<u>17,500</u>
Total Vehicle Replacement Revenues		\$ 1,036,271	\$ 1,084,578	\$ 2,881,003	\$ 958,258

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

Object	Description	Actual 2008-09	Projected 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
408.01-30	Maintenance Fees	\$ 1,068,968	\$ 1,134,022	\$ 1,134,022	\$ 1,137,557
Charges for Services Subtotal		<u>1,068,968</u>	<u>1,134,022</u>	<u>1,134,022</u>	<u>1,137,557</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	2,456	-	-	-
Administrative Transfers Subtotal		<u>2,456</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Vehicle Maintenance Revenues		\$ 1,071,424	\$ 1,134,022	\$ 1,134,022	\$ 1,137,557

**CITY OF LA PORTE  
SUMMARY OF VEHICLE REPLACEMENTS  
FISCAL YEAR 2010-11**

<b>Account Number</b>	<b>Amount</b>	<b>Unit</b>	<b>Description</b>
009-5051-522-8050	\$ 420,000	51-17	Two rescue trucks
009-5051-522-8050	29,400	51-28	3/4 Ton 4wd crew cab pickup
009-5059-522-8050	28,600	59-01	1/2 ton 4 door crew cab pickup
009-5059-522-8050	164,000	59-25	F450 Ambulance and module
009-5252-521-8050	28,600	52-02	Police Interceptor
009-5252-521-8050	28,600	52-05	Police Interceptor
009-5253-521-8050	28,600	53-25	Police Interceptor
009-5253-521-8050	28,600	53-41	Police Interceptor
009-5253-521-8050	28,600	53-43	Police Interceptor
009-5253-521-8050	28,600	53-42	Police Interceptor
009-5253-521-8050	28,600	53-44	Police Interceptor
009-5253-521-8050	28,600	53-48	Police Interceptor
009-5253-521-8050	28,600	53-51	Police Interceptor
009-5256-521-8050	17,000	56-11	Mid Size Sedan
009-6049-551-8050	4,152	49-13	Fertilizer Spreader
009-6049-551-8050	7,401	49-21	200 Gallon Towed Sprayer
009-6049-551-8050	16,624	49-25	Greens Aerator
009-6049-551-8050	38,850	49-38	Three zero turn mowers
009-6049-551-8050	3,897	49-39	Core harvester
009-6049-551-8050	28,665	49-82	Greens Mower
009-6049-551-8050	22,413	49-83	Diesel Truckster
009-6049-551-8050	22,413	49-96	Diesel Truckster
009-6049-551-8050	36,069	49-98	Fairway Mower
009-6049-551-8050	36,069	49-99	Fairway Mower
009-7071-531-8050	59,711	71-15	Tractor with slope mower
009-7071-531-8050	97,498	71-22	12 yard tandem dump truck
009-7071-531-8050	9,676	71-29A	Fogger Generator
009-7071-531-8050	2,758	71-30	Bushhog Mower
009-7071-531-8050	97,498	71-63	12 yard tandem dump truck
009-7072-532-8050	147,667	72-13	Rear loading Garbage Truck
009-7072-532-8050	147,667	72-34	Rear loading Garbage Truck
009-7084-533-8050	11,693	84-20	Zero Turn Mower
009-7086-532-8050	33,172	86-04	Trailer Mounted Sewer Jet
009-7086-532-8050	17,199	86-10	Air Compressor
009-7086-532-8050	18,182	86-32	Utility Trailer
009-7087-532-8050	100,000	87-05	18 Yard watertight dump truck
009-9092-524-8050	17,000	92-02	Mid size sedan
	<b>\$ 1,892,674</b>		

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

<b>Division</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
Fire Prevention	\$ 2,620	\$ 2,663	\$ 2,663	\$ 2,558
Fire Suppression	211,833	235,727	235,727	237,624
Emergency Medical Services	64,048	66,748	66,748	53,161
Police Administration	2,411	5,515	5,515	7,843
Police Patrol	125,453	96,463	96,463	161,956
Criminal Investigation	10,481	3,744	3,744	9,808
Support Services	14,596	17,712	17,712	9,658
Emergency Management	2,042	2,196	2,196	25,336
Golf Course Maintenance	69,776	73,181	73,181	2,213
Purchasing	1,404	2,528	2,528	351
Public Works Administration	1,200	1,416	1,416	1,049
Streets	194,743	226,778	226,778	139,246
Residential Solidwaste	152,821	173,597	173,597	117,925
Parks Maintenance	33,431	29,992	29,992	23,657
Recreation	852	1,632	1,632	790
Special Services	20,299	23,532	23,532	17,025
Planning & Engineering	1,058	2,004	2,004	1,028
Inspection	4,025	2,945	2,945	2,272
Water Production	4,297	4,896	4,896	4,456
Water Distribution	14,729	20,167	20,167	20,352
Wastewater Collection	36,546	48,448	48,448	68,880
Wastewater Treatment	14,891	12,626	12,626	18,888
Utility Billing	1,065	1,428	1,428	1,488
Vehicle Maintenance Fund	4,841	5,640	5,640	13,194
<b>TOTAL</b>	<b>\$ 989,462</b>	<b>\$ 1,061,578</b>	<b>\$ 1,061,578</b>	<b>\$ 940,758</b>

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

<b>Division</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
Fire Prevention	\$ 3,832	\$ 3,288	\$ 3,288	\$ 3,299
Fire Suppression	54,987	68,426	68,426	73,429
Emergency Medical Services	45,260	46,969	46,969	47,863
Police Administration	5,113	4,620	4,620	4,948
Police Patrol	148,000	158,395	158,395	157,779
Criminal Investigation	44,640	40,846	40,846	36,004
Support Services	22,158	20,409	20,409	15,812
Golf Course Maintenance	3,778	1,729	1,729	2,702
Emergency Management	724	879	879	1,621
Purchasing	2,305	1,276	1,276	1,849
Management Information Services	991	991	991	540
Public Works Administration	1,340	1,672	1,672	2,048
Streets	234,445	238,047	238,047	230,696
Residential Solidwaste	260,250	291,393	291,393	308,391
Parks Maintenance	61,472	72,763	72,763	71,467
Recreation	2,358	2,778	2,778	2,616
Special Services	12,836	14,003	14,003	15,727
Planning & Engineering	7,289	7,483	7,483	6,456
Inspection	10,022	9,156	9,156	8,731
Water Production	15,113	15,675	15,675	16,779
Water Distribution	37,623	38,635	38,635	37,056
Wastewater Collection	68,278	66,442	66,442	65,097
Wastewater Treatment	16,507	17,716	17,716	17,092
Utility Billing	9,647	10,431	10,431	9,555
<b>TOTAL</b>	<b>\$ 1,068,968</b>	<b>\$ 1,134,022</b>	<b>\$ 1,134,022</b>	<b>\$ 1,137,557</b>

## Motor Pool Fund FY 10-11

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 2008-09	Estimated 2009-10	Proposed 2010-11
Vehicles Repaired	2,260	2,300	2,350
Preventive Maintenance Performed	984	990	995
Specifications Prepared	12	17	24

**Motor Pool Fund**  
**Fiscal Year 2010-11**

**Vehicle Maintenance Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 682,270	\$ 721,951	\$ 732,310	\$ 744,394	3.11%
<i>Supplies</i>	337,029	255,197	253,886	258,716	1.38%
<i>Services &amp; Charges</i>	176,148	192,408	171,179	142,964	-25.70%
<i>Capital Outlay</i>	-	-	-	5,000	-
<b>Division Total</b>	<u>\$1,195,447</u>	<u>\$1,169,556</u>	<u>\$1,157,375</u>	<u>\$1,151,074</u>	-1.58%

*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 2008-09	Approved 2009-10	Approved 2010-11
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>	<u>12.5</u>	<u>12.5</u>	<u>12.5</u>

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

**024-7074-534**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 469,262	\$ 490,941	\$ 499,396	\$ 501,779
1012 Sick Buy Back	7,439	7,662	7,653	7,882
1020 Overtime	6,546	4,000	4,000	4,100
1030 Certification	-	-	1,384	1,500
1035 Longevity	5,976	7,076	6,508	7,132
1041 Tool Allowance	5,700	4,500	4,500	4,500
1060 FICA	36,522	37,788	38,387	40,299
1065 Retirement	71,027	79,567	80,077	86,857
1080 Insurance - Medical	79,456	90,075	90,075	90,075
1081 Insurance - Life	342	342	330	270
<b>Personal Services Subtotal</b>	<b>682,270</b>	<b>721,951</b>	<b>732,310</b>	<b>744,394</b>
<b>Supplies:</b>				
2001 Office Supplies	914	700	700	700
2003 Protective Clothing	107	100	100	100
2004 Gas and Oil	8,532	9,982	9,446	9,566
2005 Minor Tools	1,327	1,500	1,500	1,500
2006 Cleaning	29	-	-	-
2007 Chemical	3,519	4,565	4,000	3,500
2009 Medical	96	100	90	100
2015 Other Supplies	6,685	4,000	4,000	4,000
2030 Small Parts	1,925	1,750	1,500	1,750
2040 Vehicle Maintenance	311,858	230,000	230,000	235,000
2090 Machinery/Tools/Equipment	2,037	2,000	2,300	2,000
2093 Computer Equipment	-	500	250	500
<b>Supplies Subtotal</b>	<b>337,029</b>	<b>255,197</b>	<b>253,886</b>	<b>258,716</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	607	607	626	650
3020 Training/Seminars	2,738	3,000	900	1,700
4001 Office Equipment	8,934	12,350	12,350	480
4002 Machinery/Tools/Equipment	6,253	5,000	5,000	5,000
4003 Radios and Base Stations	-	100	-	100
4020 Motor Pool Lease Fees	4,841	5,640	5,640	13,194
4021 VM: Outside Contracts	95,773	66,000	68,000	70,000
4055 Computer Software	-	10,340	2,805	13,050
4060 Computer Lease Fees	11,152	24,250	24,250	2,294
4065 Computer Maintenance Fees	17,115	27,208	27,208	-
6001 Uniforms	2,665	3,600	3,000	3,600
7002 Natural Gas	790	1,000	900	1,000
7003 Telephone	1,258	1,500	1,312	1,500
9014 Adm Transfer to Fund 014	16,158	13,236	13,236	13,236
9050 Contingency	2,972	2,500	758	2,500
9055 VM Contingency	3,981	6,000	5,194	6,000
9095 Auto Inventory in Process	911	-	-	-
9997 Special Programs	-	10,077	-	8,660
<b>Services &amp; Charges Subtotal</b>	<b>176,148</b>	<b>192,408</b>	<b>171,179</b>	<b>142,964</b>
<b>Capital Outlay:</b>				
8021 Machinery/ Tools & Equip	-	-	-	5,000
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Division Total</b>	<b>\$ 1,195,447</b>	<b>\$ 1,169,556</b>	<b>\$ 1,157,375</b>	<b>\$ 1,151,074</b>



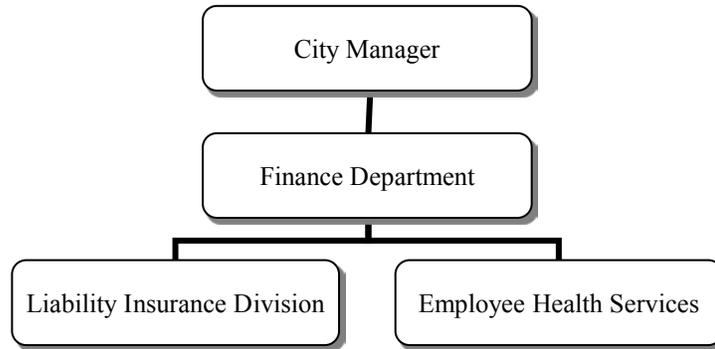
# Insurance Fund

## FY 10-11

**Mission Statement:**

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

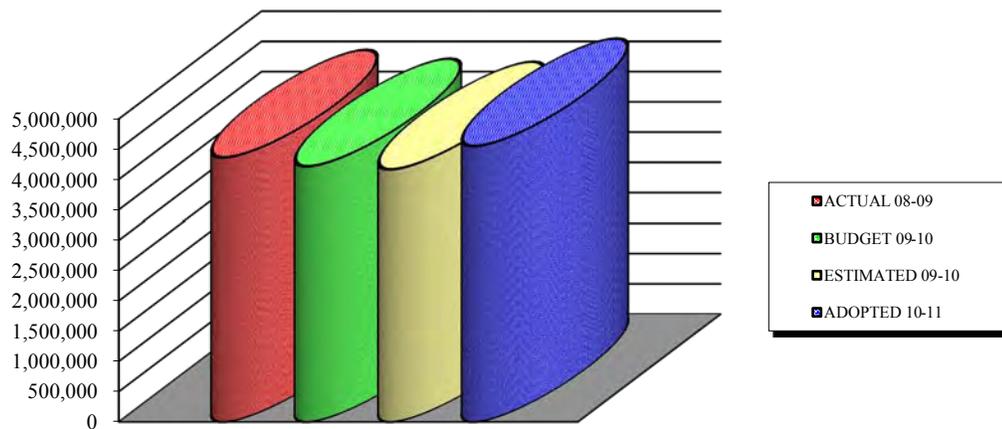
**Organizational Chart:**



**2010-11 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 9/30/09</i></b>	\$ 319,148	\$ 2,609,022	\$ 2,928,170
Plus Estimated 09-10 Revenues	507,525	3,656,481	4,164,006
Less Estimated 09-10 Expenses	472,577	4,289,606	4,762,183
<b><i>Equals Estimated Working Capital 9/30/10</i></b>	354,096	1,975,897	2,329,993
<b>Plus 10-11 Revenues:</b>			
Charges to Departments	-	3,170,643	3,170,643
Employee Contributions	-	378,000	378,000
Retiree Contributions	-	84,000	84,000
Administrative Transfers	497,775	400,000	897,775
Interest	9,000	9,000	18,000
<b>Total Revenues</b>	<b>506,775</b>	<b>4,041,643</b>	<b>4,548,418</b>
<b><i>Equals Total Resources</i></b>	<b>860,871</b>	<b>6,017,540</b>	<b>6,878,411</b>
<b>Less 10-11 Expenses:</b>			
Employee Health Services	-	4,375,373	4,375,373
Liability Insurance Division	528,092	-	528,092
<b>Total Expenses</b>	<b>528,092</b>	<b>4,375,373</b>	<b>4,903,465</b>
<b><i>Equals Estimated Working Capital 9/30/11</i></b>	<b>\$ 332,779</b>	<b>\$ 1,642,167</b>	<b>\$ 1,974,946</b>

***Liability Insurance Division***

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 507,525	\$ 506,775
Expenses	472,577	528,092
Revenues over Expenses	\$ 34,948	\$ (21,317)

***Employee Health Services Division***

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 3,656,481	\$ 4,041,643
Expenses	4,289,606	4,375,373
Revenues over Expenses	\$ (633,125)	\$ (333,730)

***Liability Insurance Division***

*Targeted working capital - 60 to 90 days  
Estimated working capital - 230 days  
Goal: \$130,214  
1 Day = \$1,447*

***Employee Health Services Division***

*Targeted working capital - 60 to 90 days  
Estimated working capital - 137 days  
Goal: \$1,078,859  
1 Day = \$11,987*

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
408.01-28	Proceeds from Damages	\$ 289,700	-	-	-
Charges for Services Subtotal		<u>289,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee Health Services					
408.04-01	Charges to Departments	2,784,339	3,185,052	3,185,052	3,170,643
408.04-02	Employee Contributions	404,445	422,000	378,000	378,000
408.04-05	Cobra Contributions	-	-	-	-
408.04-04	Retiree Contributions	87,622	85,500	83,679	84,000
Employee Health Services Subtotal		<u>3,566,106</u>	<u>3,692,552</u>	<u>3,646,731</u>	<u>3,632,643</u>
Miscellaneous:					
410.00-00	Miscellaneous	2,535	-	-	-
Miscellaneous Subtotal		<u>2,535</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	508,924	416,876	416,876	835,005
480.01-02	Transfer from Utility Fund	58,245	47,711	47,711	47,711
480.01-08	Transfer from Sylvan Beach Fund	2,717	-	-	-
480.01-10	Transfer from Airport Fund	633	518	518	518
480.01-16	Transfer from LPWA Fund	1,593	1,305	1,305	1,305
480.01-23	Transfer from Computer Fund	518	424	424	-
480.01-24	Transfer from Vehicle Maintenance Fund	16,158	13,236	13,236	13,236
480.01-28	Transfer from Golf Course Fund	21,615	17,705	17,705	-
Administrative Transfers Subtotal		<u>610,403</u>	<u>497,775</u>	<u>497,775</u>	<u>897,775</u>
Interest:					
483.01-00	Interest Income	36,724	24,400	19,500	18,000
Interest Subtotal		<u>36,724</u>	<u>24,400</u>	<u>19,500</u>	<u>18,000</u>
Total Insurance Fund		\$ 4,360,618	\$ 4,214,727	\$ 4,164,006	\$ 4,548,418

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

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
Fire Prevention	\$ 25,607	\$ 28,824	\$ 28,824	\$ 28,824
Fire Suppression	88,991	100,884	100,884	100,884
Emergency Medical Services	127,130	144,120	144,120	144,120
Police Administration	38,139	50,442	50,442	50,442
Police Patrol	432,243	338,682	338,682	345,888
Criminal Investigation	120,774	144,120	144,120	144,120
Support Services	69,922	230,592	230,592	223,386
Golf Course Clubhouse	25,426	28,824	28,824	28,824
Golf Course Maintenance	50,852	57,648	57,648	57,648
Emergency Management	12,713	14,412	14,412	14,412
Administration	31,873	28,824	28,824	28,824
Human Resources	17,480	19,816	19,816	19,817
Municipal Court	50,852	57,648	57,648	57,648
Purchasing	19,070	21,618	21,618	21,618
Management Info Systems	25,426	36,030	36,030	36,030
City Secretary	25,426	28,824	28,824	28,824
Legal	6,357	7,206	7,206	7,206
Accounting	54,030	61,251	61,251	57,648
Tax	25,426	28,824	28,824	28,824
General Fund Non-Departmental	305,113	374,712	374,712	360,300
Public Works Administration	25,426	28,824	28,824	28,824
Streets	177,982	201,768	201,768	201,768
Residential Solidwaste	143,022	162,135	162,135	162,135
Parks Maintenance	158,913	180,150	180,150	180,150
Recreation	44,496	57,648	57,648	57,648
Special Services	44,496	50,442	50,442	50,442
Parks Administration	33,690	43,236	43,236	43,236
Planning & Engineering	63,565	72,060	72,060	72,060
GIS Division	12,713	14,412	14,412	14,412
Inspections	69,922	79,266	79,266	79,266
Water Production	27,015	30,626	30,626	30,626
Water Distribution	74,689	84,670	84,670	84,671
Wastewater Collection	68,333	77,464	77,464	77,465
Wastewater Treatment	58,798	66,656	66,656	66,656
Utility Billing	54,030	61,251	61,251	64,854
Utility Fund Non-Departmental	44,496	50,442	50,442	50,442
Sylvan Beach Pavilion	23,519	-	-	-
Employee Health Services	1,589	1,802	1,802	1,802
Vehicle Maintenance	79,456	90,075	90,075	90,075
Hotel/Motel Fund	6,357	7,206	7,206	7,206
La Porte Development Corporation	6,357	7,206	7,206	7,206
<b>TOTAL</b>	<b>\$ 2,771,714</b>	<b>\$ 3,170,640</b>	<b>\$ 3,170,640</b>	<b>\$ 3,156,231</b>

**Administration Department**  
**FY 10-11**

**Liability Insurance Division**

*Goals:*

- Improve City employees safety performance

*Objectives:*

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

**Insurance Fund**  
**Fiscal Year 2010-11**

**Liability Insurance Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 262,467	\$ 218,912	\$ 195,400	\$ 210,000	-4.07%
Services & Charges	<u>230,926</u>	<u>300,322</u>	<u>277,177</u>	<u>318,092</u>	5.92%
<b>Division Total</b>	<u>\$ 493,393</u>	<u>\$ 519,234</u>	<u>\$ 472,577</u>	<u>\$ 528,092</u>	1.71%

*Scope of Services Summary*

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

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

**014-6142-515**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 165	\$ -	\$ -	\$ -
1060 FICA	12	-	-	-
1065 Retirement	23	-	-	-
1070 Workers Compensation	262,181	218,912	195,400	210,000
1081 Insurance - Life	86	-	-	-
<b>Personal Services Subtotal</b>	<u>262,467</u>	<u>218,912</u>	<u>195,400</u>	<u>210,000</u>
<b>Services &amp; Charges:</b>				
6007 Insurance	188,385	270,322	247,177	284,092
6022 Citizen Claims	41,830	20,000	20,000	20,000
6072 Safety Recognition Program	711	10,000	10,000	14,000
<b>Services &amp; Charges Subtotal</b>	<u>230,926</u>	<u>300,322</u>	<u>277,177</u>	<u>318,092</u>
<b>Division Total</b>	<b>\$ 493,393</b>	<b>\$ 519,234</b>	<b>\$ 472,577</b>	<b>\$ 528,092</b>

## Administration Department FY 10-11

### 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 2008-09	Estimated 2009-10	Proposed 2010-11
City-wide employee/retiree Health Insurance presentations		5	5
City-wide Diabetes Center of America presentations		1	1
City-wide Employee Assistance Program (EAP) presentations		1	1
City-wide Flexible Spending Account (FSA) presentations		5	5
Employee rates of participation		84%	85%
Employee benefits as a % of total salaries and wages		38.4%	41.2%

**Insurance Fund**  
**Fiscal Year 2010-11**

**Employee Health Services Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 19,330	\$ 20,215	\$ 19,585	\$ 20,912	3.45%
<i>Services &amp; Charges</i>	3,123,757	3,958,459	4,270,021	4,354,461	10.00%
<b>Division Total</b>	<b>\$3,143,087</b>	<b>\$3,978,674</b>	<b>\$4,289,606</b>	<b>\$4,375,373</b>	<b>9.97%</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 2008-09	Approved 2009-10	Approved 2010-11
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 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 14,514	\$ 14,909	\$ 14,416	\$ 15,356
1035 Longevity	-	-	22	34
1060 FICA	1,080	1,111	1,061	1,123
1065 Retirement	2,107	2,353	2,249	2,565
1080 Insurance - Medical	1,589	1,802	1,802	1,802
1081 Insurance - Life	40	40	35	32
<b>Personal Services Subtotal</b>	<u>19,330</u>	<u>20,215</u>	<u>19,585</u>	<u>20,912</u>
<b>Services &amp; Charges:</b>				
5011 Claims Administration	204,345	216,332	216,332	216,332
6011 Claims Paid	2,537,775	3,300,000	3,700,000	3,700,000
6012 Re-insurance Premiums	310,415	350,000	258,270	339,129
6023 Long-Term Disability	52,963	70,000	73,419	77,000
6073 Wellness Program	18,259	22,000	22,000	22,000
9997 Special Programs	-	127	-	-
<b>Services &amp; Charges Subtotal</b>	<u>3,123,757</u>	<u>3,958,459</u>	<u>4,270,021</u>	<u>4,354,461</u>
<b>Division Total</b>	<b>\$ 3,143,087</b>	<b>\$ 3,978,674</b>	<b>\$ 4,289,606</b>	<b>\$ 4,375,373</b>

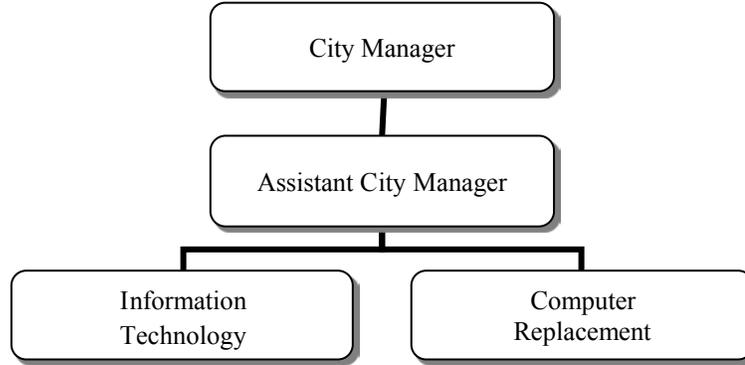
# Technology Fund

## FY 10-11

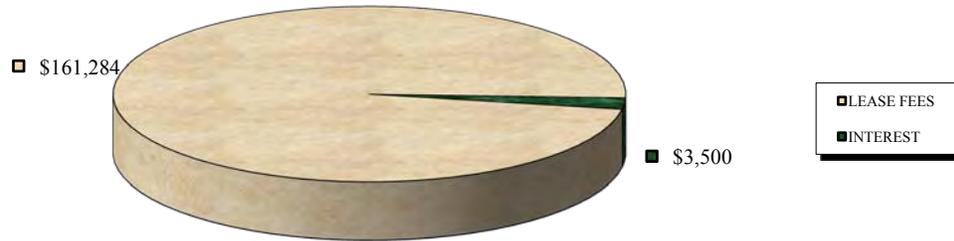
**Mission Statement:**

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.

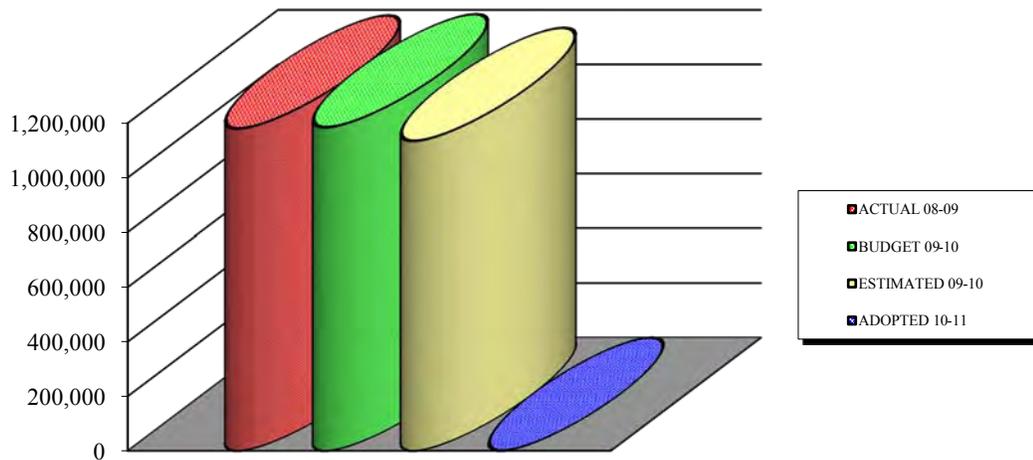
**Organizational Chart:**



**2010-11 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b>Working Capital 9/30/09</b>		\$ 609,574
Plus Estimated 09-10 Revenues		1,188,479
Less Estimated 09-10 Expenses		1,134,256
<b>Equals Estimated Working Capital 9/30/10</b>		663,797
<b>Plus 10-11 Revenues:</b>		
Lease Fees	161,284	
Interest	3,500	
Total Revenues		164,784
<b>Equals Total Resources</b>		828,581
<b>Less 10-11 Expenses:</b>		
Replacement of Hardware / Software	-	
Total Expenses		-
<b>Equals Estimated Working Capital 9/30/11 *</b>		\$ 828,581

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 1,188,479	\$ 164,784	
Expenses	1,134,256	-	
Revenues over Expenses	\$ 54,223	\$ 164,784	

*\*The \$828,581 is restricted for future replacement of hardware and software.*

**Projected Reserve Balances at 9/30/2011:**

Reserve for SAN Server		\$ 215,858
Reserve for PD		176,205
Reserve for Networks		285,619
Reserve for Telephones		64,902
Reserve for Special Items (Document Imaging - File Magic)		43,431
Reserve for Neptune		29,630
Reserve for Fleet Management		12,935
<b>Total</b>		<b>\$ 828,581</b>

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Franchise Fees:					
402.04-00	Franchise/Cable TV	\$ 46,458	\$ 72,275	\$ 72,275	\$ -
	Franchise Fees Subtotal	<u>46,458</u>	<u>72,275</u>	<u>72,275</u>	<u>-</u>
Charges for Services:					
408.01-29	Lease Fees	257,207	252,055	252,055	161,284
408.01-30	Maintenance Fees	630,737	859,767	859,767	-
	Charges for Services Subtotal	<u>887,944</u>	<u>1,111,822</u>	<u>1,111,822</u>	<u>161,284</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	25,000	-	-	-
	Administrative Transfers Subtotal	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	8,297	7,500	4,382	3,500
	Interest Subtotal	<u>8,297</u>	<u>7,500</u>	<u>4,382</u>	<u>3,500</u>
Total Computer Fund Revenues		\$ 967,699	\$ 1,191,597	\$ 1,188,479	\$ 164,784

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

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
Fire Prevention	\$ 1,884	\$ 1,830	\$ 1,830	\$ 1,538
Fire Suppression	8,792	8,322	8,322	8,564
Emergency Medical Services	6,280	6,348	6,348	7,398
Police Administration	6,280	6,564	6,564	6,840
Police Patrol	36,424	53,790	53,790	33,680
Criminal Investigation	11,304	11,358	11,358	8,128
Support Services	7,536	7,104	7,104	6,206
Administration	4,396	4,206	4,206	2,214
Golf Course Club House	628	666	666	1,180
Emergency Management	3,140	3,570	3,570	3,684
Human Resources	3,768	3,540	3,540	1,538
Municipal Court	9,420	8,862	8,862	5,410
Purchasing	3,140	2,994	2,994	1,644
Management Info Systems	41,704	39,378	39,378	23,002
City Secretary	21,129	3,564	3,564	5,739
Legal	628	570	570	252
City Council	628	690	690	2,798
Accounting	8,792	8,292	8,292	4,150
Tax	3,768	3,516	3,516	1,684
Public Works Administration	3,768	3,660	3,660	2,320
Streets	1,884	2,376	2,376	1,180
Residential Solidwaste	1,256	1,164	1,164	358
Parks Maintenance	1,884	1,782	1,782	1,074
Recreation	3,140	2,898	2,898	1,724
Special Services	3,140	3,162	3,162	2,638
Parks Administration	2,512	3,114	3,114	2,426
Planning & Engineering	12,530	6,558	6,558	3,792
GIS Division	8,134	1,758	1,758	968
Inspections	6,280	6,036	6,036	4,508
Water Distribution	1,884	1,758	1,758	968
Wastewater Collection	1,256	1,188	1,188	968
Wastewater Treatment	1,884	1,806	1,806	1,180
Utility Billing	11,638	11,343	11,343	7,871
Sylvan Beach Pavilion	628	-	-	-
La Porte Area Water Authority	2,512	2,280	2,280	1,008
Vehicle Maintenance	11,152	24,250	24,250	2,294
Downtown Revitalization	1,256	1,164	1,164	358
Economic Development	628	594	594	-
<b>TOTAL</b>	<b>\$ 257,007</b>	<b>\$ 252,055</b>	<b>\$ 252,055</b>	<b>\$ 161,284</b>

**Technology Fund**  
**Fiscal Year 2010-11**

**Computer Replacement Division**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
Supplies	\$ 105,207	\$ 88,700	\$ -	\$ -	-100.00%
Services & Charges	152,304	161,000	133,122	-	-100.00%
<b>Division Total</b>	<b>\$ 257,511</b>	<b>\$ 249,700</b>	<b>\$ 133,122</b>	<b>\$ -</b>	<b>-100.00%</b>

*Scope of Services Summary*

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

**City of La Porte, Texas  
Computer Replacements  
Detail of Expenditures**

**023-0000-580**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Supplies:</b>				
2093 Computer Equipment	100,779	80,700	-	-
3022 Employee Training	4,428	8,000	-	-
<b>Supplies Subtotal</b>	<u>105,207</u>	<u>88,700</u>	<u>-</u>	<u>-</u>
<b>Services &amp; Charges:</b>				
4050 Computer Hardware	149,424	150,000	128,556	-
4055 Computer Software	2,880	9,500	3,066	-
5007 Other Professional Services	-	1,500	1,500	-
<b>Services &amp; Charges Subtotal</b>	<u>152,304</u>	<u>161,000</u>	<u>133,122</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 257,511</b>	<b>\$ 249,700</b>	<b>\$ 133,122</b>	<b>\$ -</b>

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 8,681,143
Plus Estimated 09-10 Revenues		
Transfer from General Fund	675,000	
Transfer from General Fund - Set up Reserve for Future Fire Station	4,500,000	
Transfer from Grant Fund - Sylvan Beach Pier FEMA Funds	283,500	
Transfer from 4B Fund	800,000	
Street & Alley Closing Fees	800,077	
Close out Sylvan Beach Fund	197,659	
Interest Income	63,500	
Total Revenues		7,319,736
Less Estimated 09-10 Expenditures and Commitments		
Project Costs	10,270,485	
Reserve for Future Fire Station	4,500,000	
Total Expenditures and Commitments		14,770,485
<b><i>Estimated Fund Balance 9/30/10</i></b>		1,230,394
<b>Plus 10-11 Revenues:</b>		
Transfer from General Fund	1,741,503	
Transfer from 4B Fund	355,000	
Interest Income	50,000	
Total Revenues		2,146,503
<b><i>Equals Total Resources</i></b>		3,376,897
<b>Less 10-11 Expenditures:</b>		
Project Costs	2,138,442	
Contingency	250,000	
Total Expenditures		2,388,442
<b><i>Ending Fund Balance 9/30/11</i></b>		\$ 988,455

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 7,319,736	\$ 2,146,503	
Expenditures & Commitments	14,770,485	2,388,442	
Revenues over Expenditures	\$ (7,450,749)	\$ (241,939)	

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**

<b>PROJECT NAME</b>	<b>COST</b>
GEN703 Communications Tower	\$ 208,000
GEN601 Fire Station #1 - Design	250,000
GEN602 Telephone System Upgrade	70,000
GEN603 Exchange Upgrade	50,000
GEN604 Network Monitoring (Solarwinds)	35,000
GEN987 Wireless Camera and Mesh Project	85,000
GEN799 Whelen Tower	18,000
GEN872 Concrete Street Restoration	30,000
GEN709 City Wide Sidewalk Replacement Program	50,000
GEN927 City Wide Wheelchair Ramp/Infill Sidewalk	50,000
GEN949 Public Works Facility Rehabilitation - Phase IV*	12,000
GEN605 Concrete Street Program - Phase I	120,000
GEN606 RFC Trail	200,000
GEN607 Parking Lot Re-Paving - Little Cedar Bayou Park & Brookglen Park	289,442
GEN608 Lomax Arena Roof	66,000
GEN609 TPW Bathroom Access	30,000
GEN706 Bulk Heading at Golf Course	360,000
GEN611 Northside Housing Project	40,000
GEN707 District 23 Street Paving - EDC Project	175,000
Contingency	<u>250,000</u>
 <b>TOTAL GENERAL CAPITAL IMPROVEMENT PROJECTS</b>	 <b>\$ 2,388,442</b>

\*\$88,000 is being carried over from Phase III. The total estimate for Phase IV is \$100,000.

## DESCRIPTION OF PROJECTS

### Communications Tower

Project Number: 015-9892-703  
Fiscal Year 10-11 Funding: \$ 208,000

This project is a complete makeover of the Fire Department's radio system. New radio antenna and a new substation will be installed at the 4th Street water tower. Additionally, all radios will be replaced to meet digital and narrow band requirements.

Annual Operating Impact:

Minor maintenance of radios and equipment.

### Fire Station #1 - Design

Project Number: 015-9892-601  
Fiscal Year 10-11 Funding: \$ 250,000

The design phase includes funding for an architect to design and draft plans for the new Fire Station #1. The land for the station has already been acquired by the City.

Annual Operating Impact:

The design of the Fire Station will not have an operating impact at this time. The actual construction of the station is planned for several years out.

### Telephone System Upgrade

Project Number: 015-9892-602  
Fiscal Year 10-11 Funding: \$ 70,000

The existing phone system is 4 versions behind and is at the end of its life. The last date of support by Cisco is May 15, 2011. The last date of the service contract renewal is August 11, 2010. There are issues with the existing telephone system that we are not able to resolve due to the age of the system.

Annual Operating Impact:

Approximately \$8,000.

### Exchange Upgrade

Project Number: 015-9892-603  
Fiscal Year 10-11 Funding: \$ 50,000

Microsoft 2003 is being phased out and the City will need to upgrade to MS Exchange 2007 at a minimum. This can be accomplished either in house or outsourcing. Either method will result in approximately the same cost.

Annual Operating Impact:

Annual licensing fees.

### Network Monitoring (Solarwinds)

Project Number: 015-9892-604  
Fiscal Year 10-11 Funding: \$ 35,000

The software product is needed to monitor the city network and the connections coming into and going out of the City. This is a critical task for the dispatch center to make sure they always have a connection to the OSSI system. The product will also allow for the monitoring of data that the security assessment identified.

Annual Operating Impact:

Annual license and maintenance renewal of approximately \$2500.

**Wireless Camera and Mesh Project**

Project Number: 015-9892-987  
Fiscal Year 10-11 Funding: \$ 120,000

This is the second phase of the wireless and camera project. This phase will add the access points throughout the City for optimal connectivity. This phase will also add the software that will allow all cameras in the City to be pulled into one program. This will allow the user to view everything in buildings and on roadways from one location.

Annual Operating Impact:

Minor maintenance of camera equipment estimated at approximately \$2500 per year.

**Whelen Tower**

Project Number: 015-9892-799  
Fiscal Year 10-11 Funding: \$ 18,000

This project has been an ongoing item to replace one original siren each year. The new upgrades are omni-directional & 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. This tower is located in the City of Shoreacres. The City will try to partner with Shoreacres to split the cost of this tower. This is the last of the sirens that will need to be replaced. This project has spanned 9 years.

Annual Operating Impact:

Periodic maintenance estimated at approximately \$500 annually.

**Concrete Street Restoration**

Project Number: 015-9892-872  
Fiscal Year 10-11 Funding: \$ 30,000

The Concrete Restoration Project is designed to rehabilitate existing concrete streets that have experienced settlement & joint displacement. The process involves pumping material beneath sunken slabs and raising them to the original profile & elevation. This process will also be used to level sunken curb lines to reestablish drainage flow. The process now has several vendors, using similar techniques. It is anticipated that the project will be an ongoing program.

Annual Operating Impact:

None.

**City Wide Sidewalk Replacement Program**

Project Number: 015-9892-709  
Fiscal Year 10-11 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 & approved by Council.

Annual Operating Impact:

None.

**City Wide Wheelchair Ramp/Infill Sidewalk**

Project Number: 015-9892-927  
Fiscal Year 10-11 Funding: \$ 50,000

The installation of new wheelchair ramps on an as needed basis. To in-fill areas with new sidewalk to interconnect existing sidewalks, also to connect schools & public facilities with neighborhoods.

Annual Operating Impact:

None.

**Public Works Facility Rehabilitation - Phase IV**

Project Number:	015-9892-949	
Fiscal Year 10-11 Funding:		\$ 12,000
Fiscal Year 09-10 Funding:		<u>88,000</u>
Total Funding		\$ 100,000

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 & the insulation is ruined in many areas.

Phase I of the project removed the existing metal roof & associated trim and installed a new metal roof with 3 inch insulation. Phase II removed and replaced existing wall panels and insulation. Phase III replaced the roofs on three (3) equipment sheds. Phase IV will replace the existing fencing.

Annual Operating Impact:

None.

**Concrete Street Program - Phase I**

Project Number:	015-9892-605	
Fiscal Year 10-11 Funding:		\$ 120,000

The Concrete Street Program envisions replacement of existing asphalt and concrete streets in an area bounded by Main Street, South Broadway, Fairmont Parkway and SH 146. The neighborhood is well established, has a grid-pattern layout, and is drained by a system of open and closed storm sewers. There currently are several concrete curb and gutter streets constructed in the 1960's. The associated storm sewer system dates from the same time period.

The La Porte City Council wishes to study the planning, engineering and costs associated with phased construction of concrete streets, curb and gutter and associated storm sewers. It is anticipated that the program will develop a strategy to install a "backbone" drainage system with streets and associated storm sewers to be constructed in phases.

Phase I - The project shall consist of preparation of a study that will examine and recommend changes to the existing grid pattern, examine and recommend changes to the existing drainage infrastructure, including a "backbone" storm sewer outfall that will accommodate a five (5) year storm event for full development of the area, and provide for a cost estimate to construct recommended improvements to be phased over a number of years.

Phase II - Complete final design and construct the initial "backbone" storm sewer system and associated improvements.

Phase III - Begin final design and construction of new streets and associated drainage as funds are available.

Annual Operating Impact:

None.

**RFC Trail**

Project Number:	015-9892-606	
Fiscal Year 10-11 Funding:		\$ 200,000

This major segment of the La Porte Bicycle-Pedestrian Master Plan implementation will connect the San Jacinto Pathway to the La Porte Recreation & Fitness Center. This important link will allow continuous bicycle and pedestrian connections from Five Points Town Plaza on the east side of La Porte, to the Pasadena Convention Center on the west side; thereby providing total east-west connectivity for the entire City.

Annual Operating Impact:

Grounds maintenance along pathway will be required. No additional costs will be required to perform this annual maintenance. The estimated cost of the maintenance is \$1,500 annually.

**Parking Lot Re-Paving - Little Cedar Bayou Park & Brookglen Park**

Project Number: 015-9892-607  
Fiscal Year 10-11 Funding: \$ 289,442

The parking lot base has failed at the Little Cedar Bayou Park, the Little Cedar Bayou Park Nature Trail, and Brookglen Park. This project will provide for milling of existing asphalt, repairing the base material, re-coating the parking lots with asphalt topping, and re-striping.

Annual Operating Impact:  
None.

**Lomax Arena Roof**

Project Number: 015-9892-608  
Fiscal Year 10-11 Funding: \$ 66,000

The roof at the Lomax Riding Arena has some leaks, and the purlins and beams have begun to rust. The City hired an engineering firm to evaluate and recommend a treatment to address these issues. The recommendation was to coat the roof with a urethane coating that will protect and seal the roof for the next ten years or longer. This project will accomplish that coating procedure at the Riding Arena.

Annual Operating Impact:  
None.

**Texas Parks & Wildlife Building Bathroom Access**

Project Number: 015-9892-609  
Fiscal Year 10-11 Funding: \$ 30,000

The recently purchased Texas Parks & Wildlife Region IV Headquarters building is adjacent to the new Five Points Town Plaza. This project will allow for minor renovation of the facility to allow access to the restrooms without accessing the rest of the building. This renovation will provide needed restrooms for the special events and use at the Five Points Town Plaza.

Annual Operating Impact:  
Custodial service and supplies estimated at approximately \$3000 annually.

**Bulk Heading at the Golf Course**

Project Number: 015-9892-706  
Fiscal Year 10-11 Funding: \$ 360,000

These funds will allow for the design and construction of approximately 5,000 linear feet of wooden bulk heading on various holes at the Golf Course. The holes that will be improved have not been identified at this time.

Annual Operating Impact:  
None.

**Northside Housing Project**

Project Number: 015-9892-611  
Fiscal Year 10-11 Funding: \$ 40,000

The Northside Housing project will set aside funds to support additional housing on the Northside. The City participates with Harris County to build houses on the northside of town. These funds will allow the City to continue with this program.

Annual Operating Impact:  
None.

**District 23 Street Paving - EDC Project**

Project Number: 015-9892-707

Fiscal Year 10-11 Funding: \$ 175,000

Street paving for the development of a 22-acre light industrial park adjacent to South 14th Street between West "D" and West "G" Streets (Sector 23 Area).

Annual Operating Impact:

None.



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

<b><i>Beginning Fund Balance 9/30/09</i></b>	\$	486,138
Plus Estimated 09-10 Revenues		604,250
Less Estimated 09-10 Expenditures and Commitments		493,681
<b><i>Estimated Fund Balance 9/30/10</i></b>		<b>596,707</b>
<b>Plus 10-11 Revenues:</b>		
Transfer from Utility Fund		400,000
Water Front Foot Fees		100,000
Sewer Front Fees		100,000
Interest Income		3,500
Total Revenues		603,500
<b><i>Equals Total Resources</i></b>		<b>1,200,207</b>
<b>Less 10-11 Expenditures:</b>		
Project Costs		970,000
Contingency		50,000
Total Expenses		1,020,000
<b><i>Ending Fund Balance 9/30/11</i></b>	\$	<b>180,207</b>

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 604,250	\$ 603,500	
Expenditures & Commitments	493,681	1,020,000	
Revenues over Expenditures	\$ 110,569	\$ (416,500)	

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
UTL612 Utility Equipment Replacement (Waste Water)	\$ 50,000
UTL898 In-house Waterline Replacement	30,000
UTL613 Lift Station #37 Rehabilitation	550,000
UTL614 Main Street Waterline Replacement	100,000
UTL880 Utility Equipment Replacement	40,000
UTL998 25th Street Water Well Improvements - Phase II	200,000
Contingency	50,000
<b>TOTAL UTILITY CAPITAL IMPROVEMENT PROJECTS</b>	<b>\$ 1,020,000</b>

### Utility Equipment Replacement - WW

Project Number: 003-9890-612  
 Fiscal Year 10-11 Funding: \$ 50,000

Ongoing improvement to various wastewater utility sites, including replacement of motor controls, pumps, motors and other equipment. Specific projects include the following:

Replace five (5) pump rotating assemblies	\$ 20,000
Replace Telemetry Panels at LS 1A and WWTP	17,000
Replace AC unit in RAS Control Room	4,500
Convert LS 24 (Robinson Rd) to 3 Phase Power	4,750
Replace four (4) 1" Air relief valves at WWTP	2,400
Total	<b>\$ 48,650</b>

Annual Operating Impact:

None.

### In-house Waterline Replacement

Project Number: 003-9890-898  
 Fiscal Year 10-11 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 are as follows:

- 600' - 100 Block of S. Blackwell & S. Lobit  
(From E. Main to E. "A" St.)
- 1000' - 200 & 300 Block of N. 1st & N. Broadway  
(From W. Polk to W. Tyler)
- 400' - 500 Block of S. 1st and S. Broadway  
(From W. "D" St. to W. "E" St.)
- 400' - 600 Block of S. Iowa and S. Kansas  
(From E. "E" St. to E. "F" St.)
- 400' - 800 Block of S. Kansas and S. Utah  
(From E. "G" St. To E. "H" St.)
- 460' - 400 Block of N. 6th and N. 7th  
(From W. Tyler to W. Madison)
- 300' - 1000 Block of S. 8th

Annual Operating Impact:

None.

**Lift Station #37 Rehabilitation**

Project Number: 003-9890-613  
Fiscal Year 10-11 Funding: \$ 550,000

This project involves the rehabilitation of Lift Station #37 (Brookglen) as identified by the recently completed Lift Station Evaluation. Improvements include rehabilitation of wet well, replacement of submersible pumps and motor controls.

Annual Operating Impact:

None.

**Main Street Waterline Replacement**

Project Number: 003-9890-614  
Fiscal Year 10-11 Funding: \$ 100,000

The water line serving the Main Street Area from South 1st Street to SH 146 is over 50 years old. Joints are packed with jute and sealed with lead. Pipe material is cast iron. Because all water services are in the adjacent alleys, this line serves as the fire line and loop system for the Main Street area.

Replacement could take place in the adjacent alley(s) to avoid disruption of existing sidewalks. Laterals will be run from the alley(s) to Main Street, terminating in fire hydrants, to provide necessary fire protection. This alternative could prove problematic due to the number and age of existing utilities in the alley. Alternatively, new technology could allow directional drilling under Main Street, avoiding the utility-congested alley.

Finally, numerous requests to pave the alleys behind Main Street have been made by adjacent businesses. The design and construction phase could include an inverted pavement section (concrete) to provide dust-free access and drainage.

Phase I includes alternative analysis, final design and cost estimate. Phase II will complete construction.

Annual Operating Impact:

None.

**Utility Equipment Replacement**

Project Number: 003-9890-880  
Fiscal Year 10-11 Funding: \$ 40,000

Ongoing improvement to various utility sites, including replacement of motor controls, pumps, motors, chlorinators and other equipment. Specific projects include the following:

Replace 4 security cameras at well sites	\$ 8,400
Replace chlorinator at Water Plant #9	5,600
Replace 2 chlorine regulators - WP #9 and spare	2,500
Lift Station gate and check valves	6,000
Relocate LS 26 service pole	2,000
Replace 1 cutler-hammer VFD - WWTP	4,000
Back-up Nh3 and BOD probes - WWTP	2,000
Portable steel work platform - WWTP	2,000
Replace 11 mud vales for CL2 contact chamber	5,000
Total	<u>\$ 37,500</u>

Annual Operating Impact:

None.

**25th Street Water Well Improvements**

Project Number: 003-9890-998  
Fiscal Year 10-11 Funding: \$ 200,000

This project is to tie the water system in Northwest La Porte (Lomax area) into the 25th Street water plant system to boost pressures and water delivery in the area, as recommended by the Water Master Plan. Phase I will add a 750 gpm booster pump and upgrade piping at the 25th Street water plant, upgrade electrical system at the plant, including switch gear, and add RTU at the plant and the elevated water storage tower on Lomax School Road.

Phase II will upgrade the electrical service, 200 HP motor control panel, starter and surge protection.

Annual Operating Impact:

None.

**City of La Porte  
Transportation & Other Infrastructure Fund (005) Summary**

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 1,222,091
Plus Estimated 09-10 Revenues		7,750
Less Estimated Expenditures and Commitments		
Widen Fairmont Pkwy to 6 Lanes	304,350	
San Jacinto Trail*	304,000	
McCabe Trail System	200,000	
	808,350	808,350
<b><i>Estimated Fund Balance 9/30/10</i></b>		<b>421,491</b>
<b>Plus 10-11 Revenues:</b>		
Interest Income	7,000	
Total Revenues	7,000	7,000
<b><i>Equals Total Resources</i></b>		<b>428,491</b>
<b>Less 10-11 Expenditures:</b>		
E Street Trail Striping	15,000	
Driftwood Trail Striping	15,000	
Sens Road Trail	300,000	
	330,000	330,000
<b><i>Ending Fund Balance 9/30/11</i></b>		<b>\$ 98,491</b>

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 7,750	\$ 7,000
Expenditures & Commitments	808,350	330,000
Revenues over Expenditures	\$ (800,600)	\$ (323,000)

\*The total estimate for the San Jacinto Trail Project is \$538,933. The difference of \$234,933 is funded in Fund 015.

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
TRA615 Trail Striping - E Street and Driftwood	\$ 30,000
TRA616 Sens Road Trail	<u>300,000</u>
<b>TOTAL OTHER INFRASTRUCTURE FUND PROJECTS</b>	<b>\$ 330,000</b>

### Trail Striping - E Street and Driftwood

Project Number: 005-9892-615  
 Fiscal Year 10-11 Funding: \$ 30,000

"E" Street and Driftwood Street are both 40 foot wide, single lane concrete roadways that lend themselves to shared use bicycle pathways. Shared use bicycle pathways for both streets was included in the City of La Porte Bicycle-Pedestrian Master Plan, adopted by the City in 2002. This project would provide the design, marking, signage and termination points required to make these streets bicycle-friendly. Both streets tie into the existing trail system and will provide a safe access to the trail for the local community. The "E" Street segment will also connect on the north end, to the Morgan's Point bicycle-pedestrian trail.

Annual Operating Impact:

Approximately \$1,000 annually for maintenance.

### Sens Road Trail

Project Number: 005-9892-616  
 Fiscal Year 10-11 Funding: \$ 300,000

The Sens Road/Bay Area Boulevard expansion from Spencer to SH 225 is currently under design by Harris County, with City of La Porte participation. This roadway is also on the City's Bicycle-Pedestrian Master Plan for pedestrian and bicycle access as a continuation of the Bay Area Boulevard Trail that is currently under construction. This project will provide funding for inclusion of a bicycle-pedestrian pathway in the overall road widening project being administered by Harris County.

Annual Operating Impact:

The project will increase the maintenance costs for the City of La Porte.

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

<b><i>Beginning Fund Balance 9/30/09</i></b>	\$	117,332
Plus Estimated 09-10 Revenues		300,668
Less Estimated 09-10 Expenditures and Commitments		372,907
<b><i>Estimated Fund Balance 9/30/10</i></b>		45,093
<b>Plus 10-11 Revenues:</b>		
Transfer from Utility Fund	300,000	
Interest Income	600	
Total Revenues		300,600
<b><i>Equals Total Resources</i></b>		345,693
<b>Less 10-11 Expenditures:</b>		
Project Costs	300,000	
Contingency	45,000	
Total Expenditures		345,000
<b><i>Ending Fund Balance 9/30/11</i></b>	\$	693

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 300,668	\$ 300,600	
Expenditures & Commitments	372,907	345,000	
Revenues over Expenditures	\$ (72,239)	\$ (44,400)	

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

PROJECT NAME	COST
SEW669 Annual Sewer Rehabilitation	<u>\$ 345,000</u>
<b>TOTAL SEWER REHABILITATION FUND PROJECTS</b>	<b>\$ 345,000</b>

### Sanitary Sewer Rehabilitation

Project Number: 018-9881-669  
 Fiscal Year 10-11 Funding: \$ 345,000

Replacement of equipment includes the following:

Pipe saw	\$ 3,000
Two (2) portable flow meters for large and small diameter pipe	<u>10,000</u>
Total Equipment	\$ 13,000

Contract work includes slip lining various sewer lines identified in the Fairmont Park West and Brookglen area. Additional contract work includes cleaning, televising, smoke testing, point repairs and manhole repairs.

In-house work includes cleaning, televising, smoke testing, point repairs, manhole repairs and slip lining.

Annual Operating Impact:

None.

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

<b><i>Beginning Fund Balance 9/30/09</i></b>	\$	-
Plus Estimated 09-10 Revenues		267,958
Less Estimated 09-10 Expenditures and Commitments		-
<b><i>Estimated Fund Balance 9/30/10</i></b>		<b>267,958</b>
<b>Plus 10-11 Revenues:</b>		
Drainage Fees	270,000	
Interest Income	400	
Total Revenues		270,400
<b><i>Equals Total Resources</i></b>		<b>538,358</b>
<b>Less 10-11 Expenditures:</b>		
Drainage Improvements	270,000	
Total Expenditures		270,000
<b><i>Ending Fund Balance 9/30/11</i></b>	\$	<b>268,358</b>

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 267,958	\$ 270,400
Expenditures & Commitments	-	270,000
Revenues over Expenditures	\$ 267,958	\$ 400

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

## DRAINAGE IMPROVEMENT FUND PROJECT SUMMARY

<b>PROJECT NAME</b>	<b>COST</b>
DRA690 Drainage Improvements	<u>\$ 270,000</u>
<b>TOTAL DRAINAGE IMPROVEMENT FUND PROJECTS</b>	<b>\$ 270,000</b>

### **Drainage Improvements**

Project Number: 019-9881-690  
Fiscal Year 10-11 Funding: \$ 270,000

The drainage improvement project is intended to be an ongoing, annual project that incorporates maintenance of existing facilities, investigates and designs improvements to provide relief to specific areas, and provides for contract design and construction of identified improvements beyond the scope of City capabilities.

City staff will meet on a weekly basis to coordinate the efforts of Public Works, Planning and Engineering and outside contractors and consultants. Monthly reports will be provided to City Council on progress.

Annual Operating Impact:

None.

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 400,673
Plus Estimated 09-10 Revenues		
Sales Tax	716,613	
Interest Income	2,513	
Total Revenues	719,126	
Less Estimated 09-10 Expenditures		700,000
<b><i>Estimated Fund Balance 9/30/10</i></b>		<b>419,799</b>
<b>Plus 10-11 Revenues:</b>		
Sales Tax	716,613	
Interest Income	2,000	
Total Revenues	718,613	
<b><i>Equals Total Resources</i></b>		<b>1,138,412</b>
<b>Less 10-11 Expenditures:</b>		
Street Maintenance Projects	700,000	
Total Expenditures	700,000	
<b><i>Ending Fund Balance 9/30/11</i></b>		<b>\$ 438,412</b>

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 719,126	\$ 718,613
Expenditures	700,000	700,000
Revenues over Expenditures	\$ 19,126	\$ 18,613

## STREET MAINTENANCE SALES TAX SUMMARY

PROJECT NAME	COST
Concrete Streets	<u>\$ 700,000</u>
<b>TOTAL STREET MAINTENANCE SALES TAX FUND PROJECTS</b>	<b>\$ 700,000</b>

### Concrete Streets

Project Number: 033-7071-531  
Fiscal Year 10-11 Funding: \$ 700,000

This project is the replacement of South 8th Street, from Fairmont Parkway to Little Cedar Bayou Drive, utilizing the street maintenance sales tax. The existing asphalt street will be replaced with a concrete, curb and gutter street. Design was completed in FY2009-10.

Annual Operating Impact:

None.

**City of La Porte**  
**1998 General Obligation Bond Fund (040) Summary**

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 1,154,717
Plus Estimated 09-10 Revenues		5,047
Less Estimated 09-10 Expenditures and Commitments		
F216 Watershed Study Design / Construction	1,141,714	1,141,714
<b><i>Estimated Fund Balance 9/30/10</i></b>		18,050
<b>Plus 10-11 Revenues:</b>		
Interest Income	-	
Total Revenues		-
<b><i>Equals Total Resources</i></b>		18,050
<b>Less 10-11 Expenditures:</b>		
Projects	-	
Total Expenditures		-
<b><i>Ending Fund Balance 9/30/11</i></b>		\$ 18,050

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 5,047	\$ -
Expenditures & Commitments	1,141,714	-
Revenues over Expenditures	\$ (1,136,667)	\$ -

***1998 General Obligation Bonds issued for Street and Drainage Improvements.***

**City of La Porte**  
**2004 Certificates of Obligation Fund (044) Summary**

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$	1,229,178
Plus Estimated 09-10 Revenues			2,741
Less Estimated Expenditures and Commitments			
Bay Area Boulevard/Canada Road Trail System			248,957
Transfer to Debt Service Fund			282,428
			531,385
Total Expenditures			531,385
<b><i>Estimated Fund Balance 9/30/10</i></b>			700,534
<b>Plus 10-11 Revenues:</b>			
Interest Income			-
			-
<b><i>Equals Total Resources</i></b>			700,534
<b>Less 10-11 Expenditures:</b>			
Bay Area Boulevard Waterline Extension (Spencer - Fairmont)			550,000
			550,000
Total Expenditures			550,000
<b><i>Ending Fund Balance 9/30/11</i></b>		\$	150,534

	Estimated 2009-10		Projected 2010-11
Revenues	\$ 2,741	\$	-
Expenditures & Commitments	531,385		550,000
Revenues over Expenditures	\$ (528,644)	\$	(550,000)

***2004 Certificates of Obligation Bonds issued for Bay Area Boulevard, Canada Road Paving and Drainage, and the Land Acquisition for the Police Headquarters.***

**2004 CERTIFICATES OF OBLIGATION BONDS PROJECT SUMMARY**

<b>Project Name</b>	<b>Cost</b>
UTL617 Bay Area Boulevard Waterline Extension (Fairmont - Spencer)	<u>\$ 550,000</u>
<b>TOTAL 2004 CERTIFICATES OF OBLIGATION PROJECTS</b>	<b>\$ 550,000</b>

Project Number: 044-9892-617  
Fiscal Year 10-11 Funding:

This project will connect the Spencer Highway and Fairmont Parkway water system to increase pressure, fire flow and improve reliability of the water system. Additionally, the project will provide water service to the undeveloped property along Bay Area Boulevard.

Annual Operating Impact:  
None.

**City of La Porte**  
**2006 General Obligation Bond Fund (48) Summary**

<b><i>Beginning Fund Balance 9/30/09</i></b>	\$	332,083
<b>Plus Estimated 09-10 Revenues</b>		
Interest Income		417
Total Revenues		417
<b>Less Estimated Expenditures and Commitments</b>		
Project Costs		243,591
Total Expenditures & Commitments		243,591
<b><i>Estimated Fund Balance 9/30/10</i></b>		88,909
<b>Plus 10-11 Revenues:</b>		
Interest Income		-
		-
<b><i>Equals Total Resources</i></b>		88,909
<b>Less 10-11 Expenditures:</b>		
Projects		-
		-
Total Expenditures		-
		-
<b><i>Ending Fund Balance 9/30/11</i></b>	\$	88,909

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 417	\$ -
Expenditures & Commitments	243,591	-
Revenues over Expenditures	\$ (243,174)	\$ -

***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 9/30/09</i></b>		\$	1,801,434
<b>Plus Estimated 09-10 Revenues</b>			
Interest Income	2,084		
Total Revenues	2,084		2,084
<b>Less Estimated Expenditures and Commitments</b>			
Waste Water Treatment Plant	281,099		
Golf Course Cart Paths	100,000		
Transfer to Debt Service Fund	478,308		
Total Expenditures & Commitments	859,407		859,407
<b><i>Estimated Fund Balance 9/30/10</i></b>			944,111
<b>Plus 10-11 Revenues:</b>			
Interest Income	-		
	-		-
<b><i>Equals Total Resources</i></b>			944,111
<b>Less 10-11 Expenditures:</b>			
Reserve for Debt Repayment	165,476		
Transfer to Debt Service Fund	481,708		
Total Expenditures	647,184		647,184
<b><i>Ending Fund Balance 9/30/11</i></b>		\$	296,927

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 2,084	\$ -
Expenditures & Commitments	859,407	647,184
Revenues over Expenditures	\$ (857,323)	\$ (647,184)

***2007 Certificates of Obligation Bonds issued for Waste Water Treatment Plant Improvements, Ballfields and Golf Course Cart Paths.***

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$	-
<b>Plus Estimated 09-10 Revenues</b>			
Bond Proceeds	6,265,000		
Interest Income	10,000		
Total Revenues			6,275,000
<b>Less Estimated Expenditures and Commitments</b>			
Projects	6,265,000		
Total Expenditures & Commitments			6,265,000
<b><i>Estimated Fund Balance 9/30/10</i></b>			10,000
<b>Plus 10-11 Revenues:</b>			
Interest Income	10,000		
			10,000
<b><i>Equals Total Resources</i></b>			20,000
<b>Less 10-11 Expenditures:</b>			
Drainage Improvements	-		
Total Expenditures			-
<b><i>Ending Fund Balance 9/30/11</i></b>		\$	20,000

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 6,275,000	\$ 10,000
Expenditures & Commitments	6,265,000	-
Revenues over Expenditures	\$ 10,000	\$ 10,000

***2010 Certificates of Obligation Bonds issued for Drainage Improvements.***

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$	2,151,484
Plus Estimated 09-10 Revenues			4,055,127
Less Estimated 09-10 Expenditures			3,225,343
<b><i>Estimated Fund Balance 9/30/10</i></b>			2,981,268
<b>Plus 10-11 Revenues:</b>			
General Property Taxes - Current	2,345,992		
General Property Taxes - Delinquent	65,000		
Transfer from Utility Fund	157,768		
Transfer from Section 4B	622,692		
Transfer from 2007 CO Bond Fund	481,708		
Interest Income	20,000		
Total Revenues			3,693,160
<b><i>Equals Total Resources</i></b>			6,674,428
<b>Less 10-11 Expenditures:</b>			
2002 General Obligation Bonds	446,783		
2004 Certificates of Obligation	489,470		
2005 General Obligation Bonds	563,239		
2005 Certificates of Obligation	132,798		
2006 General Obligation Bonds	95,414		
2006 Certificates of Obligation	465,823		
2007 Certificates of Obligation	481,708		
2010 General Obligation Refunding Bonds	531,262		
2010 Certificates of Obligation	310,079		
Total Expenditures			3,516,576
<b><i>Ending Fund Balance 9/30/11</i></b>		\$	3,157,852

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 4,055,127	\$ 3,693,160	
Expenditures	3,225,343	3,516,576	
Revenues over Expenditures	\$ 829,784	\$ 176,584	

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

<b><i>Beginning Fund Balance 9/30/09</i></b>	\$	930,541
Plus Estimated 09-10 Revenues		322,496
Less Estimated 09-10 Expenditures		326,314
Less Reclassification of designation of Fund Balance		556,383
<b><i>Estimated Fund Balance 9/30/10</i></b>		<b>370,340</b>
<b>Plus 10-11 Revenues:</b>		
Transfer from Utility Fund	306,679	
Interest Income	5,500	
Total Revenues	312,179	312,179
<b><i>Equals Total Resources</i></b>		<b>682,519</b>
<b>Less 10-11 Expenditures:</b>		
2006 Private Placement Bonds	316,496	
Total Expenditures	316,496	316,496
<b><i>Ending Fund Balance 9/30/11</i></b>	\$	<b>366,023</b>

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 322,496	\$ 312,179
Expenditures	326,314	316,496
Revenues over Expenditures	\$ (3,818)	\$ (4,317)

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

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<b><i>Beginning Fund Balance 9/30/09</i></b>	\$	-
Plus Estimated 09-10 Revenues		740,456
Less Estimated 09-10 Expenditures		682,434
<b><i>Estimated Fund Balance 9/30/10</i></b>		58,022
<b>Plus 10-11 Revenues:</b>		
Billings to Cities	689,488	
Total Revenues		689,488
<b><i>Equals Total Resources</i></b>		747,510
<b>Less 10-11 Expenditures:</b>		
2010 Refunding Bonds	689,488	
Total Expenditures		689,488
<b><i>Ending Fund Balance 9/30/11</i></b>	\$	58,022

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	Estimated 2009-10	Projected 2010-11
Revenues	\$ 740,456	\$ 689,488
Expenditures	682,434	689,488
Revenues over Expenditures	\$ 58,022	\$ -



**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 20, 2010**

City of La Porte, Texas

*Ron Bottoms*  
*City Manager*

*Michael Dolby*  
*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>
2010-11	3,516,576	316,496	689,488	4,522,560
2011-12	3,746,268	306,679	693,150	4,746,097
2012-13	3,788,446	296,861	698,556	4,783,863
2013-14	3,897,853	287,044	688,650	4,873,547
2014-15	3,879,341	277,226	691,838	4,848,405
2015-16	3,851,458	267,409	692,850	4,811,717
2016-17	3,824,631	-	326,400	4,151,031
2017-18	3,800,681	-	-	3,800,681

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>
2010-11	3,516,576	316,496	689,488	4,522,560
2011-12	3,746,268	306,679	693,150	4,746,097
2012-13	3,788,446	296,861	698,556	4,783,863
2013-14	3,897,853	287,044	688,650	4,873,547
2014-15	3,879,341	277,226	691,838	4,848,405
2015-16	3,851,458	267,409	692,850	4,811,717
2016-17	3,824,631	-	326,400	4,151,031
2017-18	3,800,681	-	-	3,800,681



## **General Debt Service Fund**

## GENERAL DEBT SERVICE FUND

This fund accounts for General Obligation Bond Debt which are primarily funded from Tax Revenues and for Certificates of Obligations which are primarily funded from Sales Tax Revenues.

The following pages outline a financial plan for the servicing and retirement of General Debt for the City of La Porte for the next eight fiscal years.

In discussions relating to the Debt Service Fund, the terms Fund Balance and Working Capital are construed to have the same meaning, which is, funds available to retire debt.

The Debt Service Fund is to maintain a minimum Working Capital Balance of 60 days of debt requirements. This cushion is desired in the event a problem exists with the tax roll that requires a late mailing of tax bills.

The assumptions included in the projection are:

1. A tax rate for all years is 10.5 cents per \$100 valuation,
2. Interest will be earned at an average rate of less than 1%,
3. The estimated taxable value of the City will increase by 2% each year,

Note: As of July 20, 2010, the balance of the 1985 and 2002 bond elections is as follows (amounts in thousands):

		Amount Voted	Amount Issued	Amount Remaining	
1985 Election	Street Improvements	\$ 2,500	\$ 2,000	\$ 500	(a)
	Sanitary Land Fill	4,000	2,500	1,500	(a)
2002 Election	Baseball Complex & Park Improvements	3,200	1,200	2,000	
	Police Station	7,700	7,700	0	
	Total	\$17,400	\$13,400	\$ 4,000	

(a) The City does not intend to issue the remainder of this authorization.

### Computation of Legal Debt Margin

The City has no general obligation legal debt limit other than a ceiling on the tax rate as specified by the State of Texas. The prescribed maximum is \$2.50 per \$100 assessed valuation, calculated as follows:

Total assessed value		2,333,479,555
Times debt limit factor (\$2.50 per \$100)		<u>.025</u>
Equals debt limit		58,336,989
Less amount applicable to debt limit	15,715,000	
Plus funds accumulated for servicing of debt	<u>2,981,268</u>	
Equals remaining legal debt margin		45,603,257

This means the City could issue up to \$45,603,257 in debt and remain in compliance with State established Debt limits.

### General Obligation Debt Per Capita

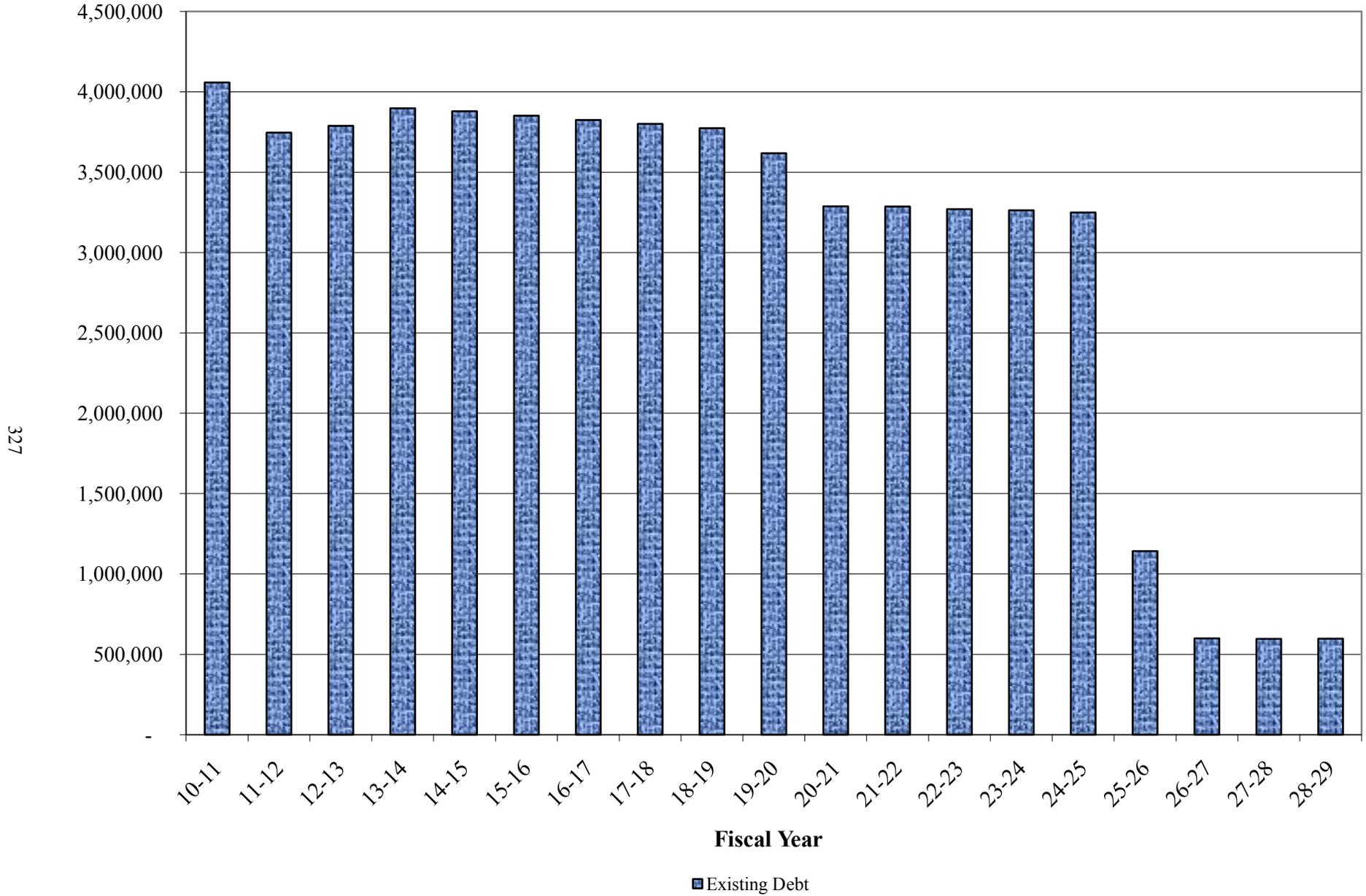
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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	16,930,000	34,825	486.15
2008	16,065,000	35,362	454.30
2009	15,190,000	35,518	427.67
2010	15,715,000	36,779	427.28

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

	Estimated 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Beginning Working Capital	2,151,484	2,981,268	3,157,852	3,152,929	3,208,503	3,265,203	3,393,768	3,597,480	3,874,964	4,230,918
Plus Revenues:										
Property Taxes - Current	2,368,971	2,345,992	2,392,912	2,440,770	2,489,585	2,539,377	2,590,165	2,641,968	2,694,807	2,748,703
Property Taxes - Delinquent	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Transfer from Utility Fund	157,097	157,769	413,700	591,309	610,663	613,521	611,075	609,745	611,462	611,591
Transfer from Section 4B	664,104	622,692	688,469	731,175	773,261	773,682	771,961	767,416	765,991	767,288
Transfer from 2004 CO Bonds	282,428	-	-	-	-	-	-	-	-	-
Transfer from 2006 GO Bonds	16,219	-	-	-	-	-	-	-	-	-
Transfer from 2007 CO Bonds	478,308	481,708	165,476	-	-	-	-	-	-	-
Interest Income	23,000	20,000	15,789	15,765	16,043	16,326	16,969	17,987	19,375	21,155
<b>Total Revenues</b>	<b>4,055,127</b>	<b>3,693,160</b>	<b>3,741,346</b>	<b>3,844,020</b>	<b>3,954,552</b>	<b>4,007,906</b>	<b>4,055,169</b>	<b>4,102,116</b>	<b>4,156,635</b>	<b>4,213,737</b>
Less Outstanding Issues:										
1998 GO Bonds	151,563	-	-	-	-	-	-	-	-	-
2000 GO Bonds	198,547	-	-	-	-	-	-	-	-	-
2000 CO Bonds	191,400	-	-	-	-	-	-	-	-	-
2002 GO Bonds	458,258	446,783	435,645	424,845	413,910	402,705	391,230	379,485	367,470	355,185
2004 CO Bonds	483,560	489,470	494,840	499,670	503,960	512,620	520,474	522,428	528,363	538,049
2005 GO Bonds	565,633	563,239	565,142	561,529	562,401	562,654	562,289	566,201	564,392	561,964
2005 CO Bonds	130,228	132,798	130,210	132,458	129,538	131,443	132,971	129,259	130,443	131,421
2006 GO Bonds	97,226	95,414	93,258	95,633	92,883	95,008	96,883	98,823	95,953	97,980
2006 CO Bonds	470,623	465,823	465,410	469,798	467,623	468,498	464,123	464,123	467,873	465,748
2007 CO Bonds	478,308	481,708	504,308	569,808	598,008	600,108	596,708	597,808	598,308	598,208
2010 GO Refunding Bonds	-	531,262	511,363	488,513	583,538	560,813	537,163	518,138	498,113	476,531
2010 CO Bonds	-	310,079	546,094	546,194	545,994	545,494	549,619	548,369	549,769	548,669
<b>Total Outstanding Issues</b>	<b>3,225,343</b>	<b>3,516,576</b>	<b>3,746,268</b>	<b>3,788,446</b>	<b>3,897,853</b>	<b>3,879,341</b>	<b>3,851,458</b>	<b>3,824,631</b>	<b>3,800,681</b>	<b>3,773,754</b>
<b>Total Outstanding</b>	<b>3,225,343</b>	<b>3,516,576</b>	<b>3,746,268</b>	<b>3,788,446</b>	<b>3,897,853</b>	<b>3,879,341</b>	<b>3,851,458</b>	<b>3,824,631</b>	<b>3,800,681</b>	<b>3,773,754</b>
Ending Working Capital	2,981,268	3,157,852	3,152,929	3,208,503	3,265,203	3,393,768	3,597,480	3,874,964	4,230,918	4,670,901
Estimated Tax Rate	0.109	0.105	0.105	0.105	0.105	0.105	0.105	0.105	0.105	0.105
Days of Working Capital	337	328	307	309	306	319	341	370	406	452

# General Debt Service - Annual Payments



**City of La Porte**  
**Bond Maturity Schedule**  
**General Obligation Bonds, Series 2002**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
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>4,050,000.00</b>		<b>1,427,085.00</b>	<b>5,477,085.00</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
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>5,890,000.00</b>		<b>2,066,955.00</b>	<b>7,956,955.00</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
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>1,475,000.00</b>		<b>502,568.77</b>	<b>1,977,568.77</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
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>6,310,000.00</b>		<b>2,145,951.29</b>	<b>8,455,951.29</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
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>1,060,000.00</b>		<b>379,382.50</b>	<b>1,439,382.50</b>

Issued for:

Park Improvements	1,200,000
<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
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>5,095,000.00</b>		<b>1,907,458.75</b>	<b>7,002,458.75</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
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>7,625,000.00</b>		<b>3,499,340.01</b>	<b>11,124,340.01</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>

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2011	365,000.00	2.500	166,262.01	531,262.01
2012	400,000.00	2.000	111,362.50	511,362.50
2013	385,000.00	2.000	103,512.50	488,512.50
2014	490,000.00	2.500	93,537.50	583,537.50
2015	480,000.00	2.750	80,812.50	560,812.50
2016	470,000.00	3.000	67,162.50	537,162.50
2017	465,000.00	3.000	53,137.50	518,137.50
2018	460,000.00	3.500	38,112.50	498,112.50
2019	455,000.00	3.750	21,531.25	476,531.25
2020	325,000.00	4.000	6,500.00	331,500.00
<b>Total</b>	<b>4,295,000.00</b>		<b>741,930.76</b>	<b>5,036,930.76</b>

Used to refund a portion of the following issues:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2011			310,079.35	310,079.35
2012	325,000.00	3.000	221,093.76	546,093.76
2013	335,000.00	3.000	211,193.76	546,193.76
2014	345,000.00	3.000	200,993.76	545,993.76
2015	355,000.00	3.000	190,493.76	545,493.76
2016	370,000.00	3.000	179,618.76	549,618.76
2017	380,000.00	3.000	168,368.76	548,368.76
2018	395,000.00	4.000	154,768.76	549,768.76
2019	410,000.00	4.000	138,668.76	548,668.76
2020	425,000.00	4.000	121,968.76	546,968.76
2021	445,000.00	4.000	104,568.76	549,568.76
2022	460,000.00	3.625	87,331.26	547,331.26
2023	475,000.00	3.750	70,087.51	545,087.51
2024	495,000.00	3.875	51,590.63	546,590.63
2025	515,000.00	4.000	31,700.00	546,700.00
2026	535,000.00	4.000	10,700.00	545,700.00
	<hr/>		<hr/>	<hr/>
Total	6,265,000.00		2,253,226.35	8,518,226.35

Issued for drainage improvements.

## **Utility Debt Service Fund**

## **UTILITY DEBT SERVICE FUND**

This fund accounts for Revenue Bond Debt and is funded from Utility Fund Revenues.

The following pages outline a financial plan for the servicing and retirement of Utility Debt for the City of La Porte for the next eight fiscal years.

The objective is to provide a funding plan to service debt, which will minimize the impact of debt service requirements over the next eight years.

In discussions relating to the Debt Service Fund, the terms Fund Balance and Working Capital are construed to have the same meaning, which is, funds available to retire debt.

Our policy is for a Debt Service Fund to maintain a Working Capital Balance of 60 days of debt requirements. This cushion is desired in the event an unforeseen problem arises in the collection of revenues. In addition to this Working Capital cushion, there also exists in the Utility Fund a Reserve Amount, as required by the Bond Resolutions that could be used to service debt.

The assumptions included in the projection are:

1. Interest will be earned at an average rate of less than 1%,
2. All future bond issues for Utility Fund improvements will be General Obligation Issues.

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

	Estimated 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Beginning Working Capital	930,541	370,340	366,023	358,035	350,008	341,940	333,833	68,093	68,433	68,776
Plus Revenues:										
Transfer from Utility Fund	316,496	306,679	296,861	287,044	277,226	267,409	-	-	-	-
Interest Income	6,000	5,500	1,830	1,790	1,750	1,710	1,669	340	342	344
Total Revenues	322,496	312,179	298,691	288,834	278,976	269,118	1,669	340	342	344
Less Outstanding Issues:										
2006 PPF Bonds	326,314	316,496	306,679	296,861	287,044	277,226	267,409	-	-	-
Total Outstanding Issues	326,314	316,496	306,679	296,861	287,044	277,226	267,409	-	-	-
Reclassification of Fund Balance to Operations	(556,383)									
Ending Working Capital	370,340	366,023	358,035	350,008	341,940	333,833	68,093	68,433	68,776	69,119
Days of Working Capital	414	422	426	430	435	440	93	-	-	-

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2001	262,500.00	3.74	53,996.25	316,496.25
2002	262,500.00	3.74	44,178.75	306,678.75
2003	262,500.00	3.74	34,361.25	296,861.25
2004	262,500.00	3.74	24,543.75	287,043.75
2005	262,500.00	3.74	14,726.25	277,226.25
2006	262,500.00	3.74	4,908.75	267,408.75
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Total	1,575,000.00		176,715.00	1,751,715.00

Issued for:

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

**La Porte Area Water Authority Debt Service Fund**

### **La Porte Area Water Authority Debt Service Fund**

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

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

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

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

	Estimated 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Beginning Working Capital	-	-	-	-	-	-	-	-	-	-
Plus Revenues:										
Billings to Cities	740,456	689,488	693,150	698,556	688,650	691,838	692,850	326,400	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Total Revenues	740,456	689,488	693,150	698,556	688,650	691,838	692,850	326,400	-	-
Less Expenses:										
1999 Refunding Bonds	640,275	-	-	-	-	-	-	-	-	-
2010 Refunding Bonds	42,159	689,488	693,150	698,556	688,650	691,838	692,850	326,400	-	-
Total Expenses	682,434	689,488	693,150	698,556	688,650	691,838	692,850	326,400	-	-
Reclassification of Fund Balance to Operations	(58,022)									
Ending Working Capital	-	-	-	-	-	-	-	-	-	-
Days of Working Capital	-	-	-	-	-	-	-	-	-	-

**La Porte Area Water Authority**  
**Bond Maturity Schedule**  
**Contract Revenue Refunding Bonds, Series 2010**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2011	585,000.00	3.00	104,487.50	689,487.50
2012	605,000.00	2.50	88,150.00	693,150.00
2013	625,000.00	2.25	73,556.25	698,556.25
2014	630,000.00	2.50	58,650.00	688,650.00
2015	650,000.00	2.75	41,837.50	691,837.50
2016	670,000.00	3.00	22,850.00	692,850.00
2017	320,000.00	4.00	6,400.00	326,400.00
<b>Total</b>	<b>4,085,000.00</b>		<b>395,931.25</b>	<b>4,480,931.25</b>

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

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

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

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

**City of La Porte**  
**La Porte Area Water Authority**  
**Bond Maturity Schedule**  
**Contract Revenue Refunding Bonds, Series 2010**

**Amount Applicable to La Porte**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2011	501,111.00	3.00	89,503.99	590,614.99
2012	518,243.00	2.50	75,509.29	593,752.29
2013	535,375.00	2.25	63,008.28	598,383.28
2014	539,658.00	2.50	50,239.59	589,897.59
2015	556,790.00	2.75	35,838.00	592,628.00
2016	573,922.00	3.00	19,573.31	593,495.31
2017	274,112.00	4.00	5,482.24	279,594.24
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Total	3,499,211.00		339,154.71	3,838,365.71

**La Porte Area Water Authority**  
**Bond Maturity Schedule**  
**Contract Revenue Refunding Bonds, Series 2010**

**Amount Applicable to Morgan's Point**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2011	46,683.00	3.00	8,338.10	55,021.10
2012	48,279.00	2.50	7,034.37	55,313.37
2013	49,875.00	2.25	5,869.79	55,744.79
2014	50,274.00	2.50	4,680.27	54,954.27
2015	51,870.00	2.75	3,338.63	55,208.63
2016	53,466.00	3.00	1,823.43	55,289.43
2017	25,536.00	4.00	510.72	26,046.72
Total	325,983.00		31,595.31	357,578.31

**La Porte Area Water Authority**  
**Bond Maturity Schedule**  
**Contract Revenue Refunding Bonds, Series 2010**

**Amount Applicable to Shoreacres**

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
2011	37,206.00	3.00	6,645.41	43,851.41
2012	38,478.00	2.50	5,606.34	44,084.34
2013	39,750.00	2.25	4,678.18	44,428.18
2014	40,068.00	2.50	3,730.14	43,798.14
2015	41,340.00	2.75	2,660.87	44,000.87
2016	42,612.00	3.00	1,453.26	44,065.26
2017	20,352.00	4.00	407.04	20,759.04
Total	259,806.00		25,181.23	284,987.23



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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 735,174
Plus Estimated 09-10 Revenues		1,575,515
Less Estimated 09-10 Expenditures		1,673,971
<b><i>Estimated Fund Balance 9/30/10</i></b>		636,718
<b>Plus 10-11 Revenues:</b>		
Municipal Court Reserve Funds	60,500	
Other Public Safety Reserve Funds	1,000	
Public Safety Grants	446,256	
AAA Grant	62,795	
Emergency Services Grants	20,000	
Total Revenues		590,551
<b><i>Equals Total Resources</i></b>		1,227,269
<b>Less 10-11 Expenditures:</b>		
Confiscated Funds	134,448	
Park Zone Funds	35,000	
Municipal Court Reserve Funds	130,000	
Animal Control Funds	2,500	
K-9 Donations	500	
Speed/Intersection Traffic Control Grant	57,009	
Click it or Ticket Grant	20,000	
Bulletproof Vest Partnership	5,290	
Justice Assistance Grant	12,937	
Justice Assistance Recovery Grant - COPS Hiring Grant	245,768	
High Intensity Drug Traffic Area Grant	24,000	
Victim Coordinator Liaison Grant	39,000	
Texas Comptroller - Sexual Assault/Medical Exams	7,000	
State Farm Insurance Product ID Grant	13,300	
Tobacco Grant	4,000	
EMS Local Project Grant (ProQA Software)	17,952	
LEPC Grant	20,000	
Houston/Harris County Area Agency on Aging	62,795	
Total Expenditures		831,499
<b><i>Ending Fund Balance 9/30/11</i></b>		\$ 395,770

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 1,575,515	\$ 590,551	
Expenditures	1,673,971	831,499	
Revenues over Expenditures	\$ (98,456)	\$ (240,948)	

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
<b>Fines &amp; Forfeits:</b>					
407.27-00	Security Fee	\$ 32,513	\$ 25,000	\$ 25,000	\$ 25,000
407.28-00	Technology Fee	43,174	30,000	30,000	30,000
407.33-00	Confiscated Funds - Federal	63,034	-	59,930	-
407.34-00	Confiscated Funds - State	19,166	-	19,520	-
407.37-00	Judicial Fund	6,319	5,500	5,500	5,500
	<b>Fines &amp; Forfeits Subtotal</b>	<u>164,206</u>	<u>60,500</u>	<u>139,950</u>	<u>60,500</u>
<b>Charges for Services:</b>					
408.01-43	Park Development	12,928	-	8,888	-
408.01-44	Animal Control Donations	683	500	2,701	500
	<b>Charges for Services Subtotal</b>	<u>13,611</u>	<u>500</u>	<u>11,589</u>	<u>500</u>
<b>Intergovernmental:</b>					
409.01-00	Public Safety Grants	189,637	744,944	236,207	446,256
409.02-00	AAA Grant	57,132	72,268	64,429	62,795
409.03-00	Emergency Services Grants	4,484,513	20,000	20,000	20,000
409.04-00	Community Development Grants	133,051	1,097,000	1,097,000	-
409.10-00	Parks & Recreation Grants	2,000	-	-	-
	<b>Intergovernmental Subtotal</b>	<u>4,866,333</u>	<u>1,934,212</u>	<u>1,417,636</u>	<u>529,051</u>
<b>Miscellaneous:</b>					
410.01-00	Miscellaneous Revenue	47,961	500	4,455	500
	<b>Miscellaneous Subtotal</b>	<u>47,961</u>	<u>500</u>	<u>4,455</u>	<u>500</u>
<b>Administrative Transfers:</b>					
480.01-14	Transfer from Insurance Fund	550	-	-	-
	<b>Administrative Transfers Subtotal</b>	<u>550</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Interest:</b>					
483.01-00	Interest Income	3,109	-	1,885	-
	<b>Interest Subtotal</b>	<u>3,109</u>	<u>-</u>	<u>1,885</u>	<u>-</u>
	<b>Total Grant Fund</b>	<u>5,095,770</u>	<u>1,995,712</u>	<u>1,575,515</u>	<u>590,551</u>

**City of La Porte, Texas**  
**Grant Fund - Southeast Texas Trauma Regional Advisory Council (STTRAC) Grant**  
**Detail of Expenditures**

**032-5051-522**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Supplies</b>				
2055 EMS Drugs and Supplies	\$ 3,956	\$ -	\$ -	\$ -
<b>Supplies Subtotal</b>	<u>3,956</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 3,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - Assistance to Firefighters Grant (AFG)**  
**Detail of Expenditures**

**032-5051-522**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Capital Outlay</b>				
8021 Mach/Tools & Equipment	\$ 40,001	\$ -	\$ -	\$ -
<b>Capital Subtotal</b>	<u>40,001</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 40,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

032-5253/58-521

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies</b>				
2015 Other Supplies	\$ 865	\$ 2,000	\$ -	\$ 10,000
2017 Specialized Supplies	6,476	-	-	20,000
2090 Machinery/Tools/Equipment	-	13,542	-	49,900
2093 Computer Equipment	-	-	-	19,000
<b>Supplies Subtotal</b>	<u>7,341</u>	<u>15,542</u>	<u>-</u>	<u>98,900</u>
4011 Building Maintenance	<u>38,636</u>	<u>-</u>	<u>2,882</u>	<u>-</u>
<b>Services &amp; Charges Subtotal</b>	<u>38,636</u>	<u>-</u>	<u>2,882</u>	<u>-</u>
<b>Capital Outlay</b>				
8002 Building Improvements	277,743	-	-	-
8050 Motor Vehicles	<u>-</u>	<u>50,000</u>	<u>28,736</u>	<u>25,000</u>
<b>Capital Subtotal</b>	<u>277,743</u>	<u>50,000</u>	<u>28,736</u>	<u>25,000</u>
<b>Division Total</b>	<b>\$ 323,720</b>	<b>\$ 65,542</b>	<b>\$ 31,618</b>	<b>\$ 123,900</b>

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

**032-5253-521**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies</b>				
2015 Other Supplies	\$ 3,223	\$ 2,000	\$ -	\$ 1,000
2017 Specialized Supplies	1,126	-	9,224	-
2090 Machinery/Tools/Equipment	8,984	32,000	22,556	5,548
2093 Computer Equipment	5,753	5,599	5,126	4,000
<b>Supplies Subtotal</b>	<u>19,086</u>	<u>39,599</u>	<u>36,906</u>	<u>10,548</u>
<b>Division Total</b>	<b>\$ 19,086</b>	<b>\$ 39,599</b>	<b>\$ 36,906</b>	<b>\$ 10,548</b>

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

032-5253-521

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies</b>				
1020 Overtime	\$ 98,106	\$ 58,767	\$ 53,923	\$ 45,838
1060 FICA	5,384	-	4,103	3,507
1065 Retirement	10,585	-	8,482	7,664
<b>Supplies Subtotal</b>	<u>114,075</u>	<u>58,767</u>	<u>66,508</u>	<u>57,009</u>
<b>Division Total</b>	<b>\$ 114,075</b>	<b>\$ 58,767</b>	<b>\$ 66,508</b>	<b>\$ 57,009</b>

City of La Porte, Texas  
 Grant Fund - UASI Grant (HSGP)  
 Detail of Expenditures

032-5253-521

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	\$ 257,965	\$ -	\$ 8	\$ -
<b>Supplies Subtotal</b>	<u>257,965</u>	<u>-</u>	<u>8</u>	<u>-</u>
<b>Capital Outlay</b>				
8021 Machinery/Tools/Equipment	22,121	-	-	-
<b>Capital Subtotal</b>	<u>22,121</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 280,086</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ -</b>

City of La Porte, Texas  
 Grant Fund - Click it or Ticket Program  
 Detail of Expenditures

032-5253-521

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1020 Overtime	\$ 235	\$ 12,000	\$ 15,000	\$ 16,081
1060 FICA	-	-	1,148	1,230
1065 Retirement	-	-	2,370	2,689
<b>Personal Services Subtotal</b>	<u>235</u>	<u>12,000</u>	<u>18,518</u>	<u>20,000</u>
<b>Division Total</b>	<b>\$ 235</b>	<b>\$ 12,000</b>	<b>\$ 18,518</b>	<b>\$ 20,000</b>

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

032-5253-521

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11
<b>Personal Services:</b>				
1020 Overtime	\$ 1,094	\$ -	\$ -	\$ -
1060 FICA	83	-	-	-
1065 Retirement	162	-	-	-
<b>Personal Services Subtotal</b>	<u>1,339</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Services &amp; Charges</b>				
3020 Training/Seminars	9,417	-	2,790	-
9001 Adm Transfer to Fund 001	21,135	-	-	-
<b>Services &amp; Charges Subtotal</b>	<u>30,552</u>	<u>-</u>	<u>2,790</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 31,891</b>	<b>\$ -</b>	<b>\$ 2,790</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - Donation from Harris County District Attorney's Office**  
**Detail of Expenditures**

032-5253-521

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	\$ 13,828	\$ -	\$ -	\$ -
<b>Supplies Subtotal</b>	<u>13,828</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>				
8021 Machinery/Tools/Equipment	137,700	-	-	-
<b>Capital Outlay Subtotal</b>	<u>137,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 151,528</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>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies</b>				
2003 Protective Clothing	\$ 3,645	\$ 4,242	\$ 4,242	\$ 5,290
<b>Supplies Subtotal</b>	<u>3,645</u>	<u>4,242</u>	<u>4,242</u>	<u>5,290</u>
<b>Division Total</b>	<b>\$ 3,645</b>	<b>\$ 4,242</b>	<b>\$ 4,242</b>	<b>\$ 5,290</b>

**City of La Porte, Texas**  
**Grant Fund - Justice Assistance Grant (JAG)**  
**Detail of Expenditures**

**032-5253-521**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies</b>				
2017 Specialized Supplies	\$ -	\$ 34,815	\$ 34,815	\$ -
2090 Machinery/Tools/Equipment	-	-	-	12,937
<b>Supplies Subtotal</b>	<u>-</u>	<u>34,815</u>	<u>34,815</u>	<u>12,937</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 34,815</b>	<b>\$ 34,815</b>	<b>\$ 12,937</b>

**City of La Porte, Texas  
Grant Fund - K9 Donations  
Detail of Expenditures**

**032-5253-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Supplies:</b>				
2015 Other Supplies	\$ -	\$ 500	\$ 500	\$ 500
<b>Supplies Subtotal</b>	<u>-</u>	<u>500</u>	<u>500</u>	<u>500</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>

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

**032-5253-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Supplies:</b>				
2017 Specialized Supplies	\$ -	\$ 9,000	\$ 8,490	\$ -
<b>Supplies Subtotal</b>	<u>-</u>	<u>9,000</u>	<u>8,490</u>	<u>-</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ 8,490</b>	<b>\$ -</b>

City of La Porte, Texas  
 Grant Fund - JAG Recovery Grant (COPS Hiring Grant)  
 Detail of Expenditures

032-5253-521

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11
<b>Personal Services:</b>				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 170,560
1060 FICA	-	-	-	13,048
1065 Retirement	-	-	-	26,232
1070 Workers Compensation	-	-	-	2,916
1080 Medical Insurance	-	-	-	32,732
1081 Life Insurance	-	-	-	280
<b>Personal Services Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>245,768</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,768</b>

**City of La Porte, Texas**  
**Grant Fund - Police Department Property Funds**  
**Detail of Expenditures**

032-5253-521

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies</b>				
2017 Specialized Supplies	\$ 31,796	\$ -	\$ 1,062	\$ -
<b>Supplies Subtotal</b>	<u>31,796</u>	<u>-</u>	<u>1,062</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 31,796</b>	<b>\$ -</b>	<b>\$ 1,062</b>	<b>\$ -</b>

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

**032-5256-521**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Personal Services</b>				
1025 OCU Overtime	\$ 48,328	\$ 74,700	\$ 59,959	\$ 16,000
<b>Personal Services Subtotal</b>	<u>48,328</u>	<u>74,700</u>	<u>59,959</u>	<u>16,000</u>
<b>Services &amp; Charges:</b>				
4019 Rental of Equipment	8,252	24,000	-	8,000
<b>Services &amp; Charges Subtotal</b>	<u>8,252</u>	<u>24,000</u>	<u>-</u>	<u>8,000</u>
<b>Division Total</b>	<b>\$ 56,580</b>	<b>\$ 98,700</b>	<b>\$ 59,959</b>	<b>\$ 24,000</b>

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

**032-5256-521**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 32,030	\$ 31,409	\$ 31,409	\$ 31,409
1044 Cleaning Allowance	37	203	203	203
1060 FICA	475	2,403	2,403	2,403
1065 Retirement	847	4,962	4,962	4,962
1080 Insurance - Medical	1,299	-	-	-
1081 Insurance - Life	-	23	23	23
<b>Personal Services Subtotal</b>	<u>34,688</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>
<b>Division Total</b>	<b>\$ 34,688</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>

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

**032-5256-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	\$ 8,566	\$ 6,000	\$ 6,000	\$ 7,000
<b>Services &amp; Charges Subtotal</b>	<u>8,566</u>	<u>6,000</u>	<u>6,000</u>	<u>7,000</u>
<b>Division Total</b>	<b>\$ 8,566</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 7,000</b>

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

**032-5258-521**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies:</b>				
2007 Chemicals	\$ -	\$ -	\$ 1,624	\$ 2,000
2015 Other Supplies	-	500	500	500
<b>Supplies Subtotal</b>	<u>-</u>	<u>500</u>	<u>2,124</u>	<u>2,500</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 2,124</b>	<b>\$ 2,500</b>

City of La Porte, Texas  
 Grant Fund - DARE Program Funds  
 Detail of Expenditures

032-5258-521

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11
<b>Supplies:</b>				
2017 Specialized Supplies	\$ -	\$ -	\$ 2,395	\$ -
<b>Supplies Subtotal</b>	<u>-</u>	<u>-</u>	<u>2,395</u>	<u>-</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,395</b>	<b>\$ -</b>

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

032-5256-521

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Personal Services</b>				
1010 Regular Earnings	\$ 4,532	\$ -	\$ -	\$ -
1020 Overtime	2,266	-	-	-
<b>Personal Services Subtotal</b>	<u>6,798</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 6,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - State Farm Insurance Product ID Grant**  
**Detail of Expenditures**

**032-5258-521**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies:</b>				
2017 Specialized Supplies	\$ -	\$ -	\$ -	\$ 13,300
<b>Supplies Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,300</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,300</b>

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

**032-5256-521**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services</b>				
1020 Overtime	\$ -	\$ -	\$ -	\$ 4,000
<b>Personal Services Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
 <b>Division Total</b>	 \$ -	 \$ -	 \$ -	 \$ <b>4,000</b>

City of La Porte, Texas  
 Grant Fund - EMS Local Project Grant 2011 (ProQA Software)  
 Detail of Expenditures

032-5258-521

	Actual 2008-09	Budget 2009-10	Estimated 2009-10	Adopted 2010-11
<b>Services &amp; Charges:</b>				
4055 Computer Software	\$ -	\$ -	\$ -	\$ 17,952
<b>Services &amp; Charges Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,952</u>
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,952</b>

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

**032-6054-510**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges:</b>				
4070 Emergency Management	\$ 25,941	\$ 20,000	\$ 20,000	\$ 20,000
<b>Services &amp; Charges Subtotal</b>	<u>25,941</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<b>Division Total</b>	<b>\$ 25,941</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

**City of La Porte, Texas**  
**Grant Fund - State Homeland Security Program Grant**  
**Detail of Expenditures**

**032-7070-530**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Capital Outlay</b>				
8021 Machinery/Tools/Equipment	\$ 55,800	\$ -	\$ -	\$ -
<b>Capital Outlay Subtotal</b>	<u>55,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 55,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

032-6064-512

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Services &amp; Charges:</b>				
4080 Building Security	\$ 56,682	\$ 40,000	\$ 40,000	\$ 50,000
4081 Technology	90,695	75,000	75,000	75,000
4082 Judicial Efficiency	-	5,000	19,000	5,000
<b>Services &amp; Charges Subtotal</b>	<u>147,377</u>	<u>120,000</u>	<u>134,000</u>	<u>130,000</u>
<b>Division Total</b>	<b>\$ 147,377</b>	<b>\$ 120,000</b>	<b>\$ 134,000</b>	<b>\$ 130,000</b>

City of La Porte, Texas  
 Grant Fund - Park Zone 1  
 Detail of Expenditures

032-8080-552

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges:</b>				
4018 Park Grounds	\$ 1,650	\$ -	\$ -	\$ -
<b>Services &amp; Charges Subtotal</b>	<u>1,650</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>				
8032 Land Improvements	28,482	-	-	-
<b>Capital Outlay Subtotal</b>	<u>28,482</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 30,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of La Porte, Texas  
 Grant Fund - Park Zone 2  
 Detail of Expenditures**

**032-8080-552**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	\$ -	\$ -	\$ -	\$ 25,000
<b>Capital Outlay Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
 <b>Division Total</b>	 \$ -	 \$ -	 \$ -	 \$ 25,000

**City of La Porte, Texas**  
**Grant Fund - Park Zone 10**  
**Detail of Expenditures**

032-8080-552

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Capital Outlay</b>				
8021 Machinery/Tools/Equipment	\$ -	\$ -	\$ -	\$ 10,000
8032 Land Improvements	8,200	-	-	-
<b>Capital Outlay Subtotal</b>	<u>8,200</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Division Total</b>	<b>\$ 8,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>

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

**032-8080-552**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges:</b>				
4018 Park Grounds	\$ 1,975	\$ -	\$ -	\$ -
<b>Services &amp; Charges Subtotal</b>	<u>1,975</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Division Total</b>	 <b>\$ 1,975</b>	 <b>\$ -</b>	 <b>\$ -</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>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 5,623	\$ 34,126	\$ 25,000	\$ 25,000
1060 FICA	364	750	1,000	1,000
1065 Retirement	319	1,000	1,580	1,580
1067 PARS Retirement	9	147	280	280
1081 Insurance - Life	-	15	-	-
<b>Personal Services Subtotal</b>	<u>6,315</u>	<u>36,038</u>	<u>27,860</u>	<u>27,860</u>
<b>Supplies</b>				
2002 Postage	90	90	90	90
2015 Other Supplies	-	450	75	75
<b>Supplies Subtotal</b>	<u>90</u>	<u>540</u>	<u>165</u>	<u>165</u>
<b>Services &amp; Charges:</b>				
3020 Training/Seminars	741	1,100	1,100	1,100
5007 Other Professional Services	34,712	34,000	33,000	33,000
6001 Uniform/Towel Cleaning	671	590	670	670
<b>Services &amp; Charges Subtotal</b>	<u>36,124</u>	<u>35,690</u>	<u>34,770</u>	<u>34,770</u>
<b>Division Total</b>	<b>\$ 42,529</b>	<b>\$ 72,268</b>	<b>\$ 62,795</b>	<b>\$ 62,795</b>

**City of La Porte, Texas**  
**Grant Fund - Harris County Meals Grant**  
**Detail of Expenditures**

**032-8082-551**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Supplies</b>				
2015 Other Supplies	\$ 291	\$ -	\$ -	\$ -
<b>Supplies Subtotal</b>	<u>291</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	41	-	293	-
<b>Services &amp; Charges Subtotal</b>	<u>41</u>	<u>-</u>	<u>293</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 332</b>	<b>\$ -</b>	<b>\$ 293</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - Texans Feeding Texans Home Delivery Meals Grant**  
**Detail of Expenditures**

**032-8082-551**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	\$ 3,544	\$ -	\$ 1,341	\$ -
<b>Services &amp; Charges Subtotal</b>	<u>3,544</u>	<u>-</u>	<u>1,341</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 3,544</b>	<b>\$ -</b>	<b>\$ 1,341</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - Community Development Block Grant (CDBG)**  
**Detail of Expenditures**

**032-9090-519**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Capital Outlay:</b>				
5110 Construction Costs / Contract #1	\$ 145,893	\$ 1,097,000	\$ 1,097,000	\$ -
9110 Contingency	-	-	-	-
<b>Capital Outlay Subtotal</b>	<u>145,893</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 145,893</b>	<b>\$ 1,097,000</b>	<b>\$ 1,097,000</b>	<b>\$ -</b>

**City of La Porte, Texas**  
**Grant Fund - FEMA (Hurricane Ike)**  
**Detail of Expenditures**

**Various Accounts**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Services &amp; Charges:</b>				
4015 Paving	10,200	-	10,200	-
4018 Park Grounds	-	-	29,180	-
5007 Other Professional Services	<u>3,923,225</u>	<u>-</u>	<u>4,227</u>	<u>-</u>
<b>Services &amp; Charges Subtotal</b>	<b>3,933,425</b>	<b>-</b>	<b>43,607</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 3,933,425</b>	<b>\$ -</b>	<b>\$ 43,607</b>	<b>\$ -</b>

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 400,673
Plus Estimated 09-10 Revenues		
Sales Tax	716,613	
Interest Income	2,513	
Total Revenues	719,126	719,126
Less Estimated 09-10 Expenditures		700,000
<b><i>Estimated Fund Balance 9/30/10</i></b>		<b>419,799</b>
<b>Plus 10-11 Revenues:</b>		
Sales Tax	716,613	
Interest Income	2,000	
Total Revenues	718,613	718,613
<b><i>Equals Total Resources</i></b>		<b>1,138,412</b>
<b>Less 10-11 Expenditures:</b>		
Street Maintenance Projects	700,000	
Total Expenditures	700,000	700,000
<b><i>Ending Fund Balance 9/30/11</i></b>		<b>\$ 438,412</b>

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 719,126	\$ 718,613	
Expenditures	700,000	700,000	
Revenues over Expenditures	\$ 19,126	\$ 18,613	

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	\$ 739,661	\$ 723,245	\$ 716,613	\$ 716,613
Charges for Services Subtotal		<u>739,661</u>	<u>723,245</u>	<u>716,613</u>	<u>716,613</u>
Interest:					
483.01-00	Interest Income	6,221	3,600	2,513	2,000
Interest Subtotal		<u>6,221</u>	<u>3,600</u>	<u>2,513</u>	<u>2,000</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 745,882	\$ 726,845	\$ 719,126	\$ 718,613

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

**033-7071-531**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Capital Outlay:</b>				
8029 Paving	707,019	700,000	700,000	700,000
<b>Capital Outlay Subtotal</b>	<u>707,019</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>
<b>Division Total</b>	<b>\$ 707,019</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>



**City of La Porte  
Community Investment Fund (036) Summary**

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 375,839
Plus Estimated 09-10 Revenues		
Industrial Payments (2.5%)	267,156	
Interest Income	3,307	
Total Revenues	270,463	270,463
Less Estimated 09-10 Expenditures		
Operations	332,700	
	332,700	332,700
<b><i>Estimated Fund Balance 9/30/10</i></b>		313,602
<b>Plus 10-11 Revenues:</b>		
Industrial Payments (2.5%)	256,410	
Interest Income	3,000	
Total Revenues	259,410	259,410
<b><i>Equals Total Resources</i></b>		573,012
<b>Less 10-11 Expenditures:</b>		
Tourism Development	20,000	
Community Development	75,000	
Other	66,000	
Bus Service	165,000	
Contingency	25,000	
Total Expenditures	351,000	351,000
<b><i>Ending Fund Balance 9/30/11</i></b>		\$ 222,012

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 270,463	\$ 259,410
Expenditures & Commitments	332,700	351,000
Revenues over Expenditures	\$ (62,237)	\$ (91,590)

**City of La Porte**  
**Community Investment Fund (036)**  
**Statement of Revenues**

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
404.01-00	Industrial Payments	\$ 262,842	\$ 223,561	\$ 267,156	\$ 256,410
Charges for Services Subtotal		<u>262,842</u>	<u>223,561</u>	<u>267,156</u>	<u>256,410</u>
Interest:					
483.01-00	Interest Income	10,091	7,800	3,307	3,000
Interest Subtotal		<u>10,091</u>	<u>7,800</u>	<u>3,307</u>	<u>3,000</u>
Total Community Investment Fund Revenues		\$ 272,933	\$ 231,361	\$ 270,463	\$ 259,410

**Community Investment Fund**  
**Fiscal Year 2010-11**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 18,786	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
<i>Services &amp; Charges</i>	155,162	309,700	297,700	316,000	2.03%
<i>Capital Outlay</i>	491,802	-	-	-	-
<b>Division Total</b>	<u>\$ 665,750</u>	<u>\$ 344,700</u>	<u>\$ 332,700</u>	<u>\$ 351,000</u>	1.83%

*Scope of Services Summary*

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

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

**036-6061-565**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Supplies:</b>				
2075 Tourism Development	\$ 18,786	\$ 20,000	\$ 20,000	\$ 20,000
2077 Fireworks	-	15,000	15,000	15,000
<b>Supplies Subtotal</b>	<u>18,786</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
<b>Services &amp; Charges:</b>				
4011 Building	4,650	-	-	-
5004 Consulting	2,392	-	-	-
5007 Other Professional Services	5,217	20,000	44,000	25,000
6002 Printing and Reproduction	31,471	30,000	30,000	26,000
7001 Electrical	498	-	-	-
7002 Natural Gas	(46)	-	-	-
7004 Water	520	-	-	-
9004 Transfer to Debt Service Fund	-	100,000	-	-
9026 Transfer to Hotel/Motel (Mainstreet)	68,575	59,700	59,700	-
9050 Contingency	-	25,000	25,000	25,000
9997 Special Programs	41,885	75,000	139,000	240,000
<b>Services &amp; Charges Subtotal</b>	<u>155,162</u>	<u>309,700</u>	<u>297,700</u>	<u>316,000</u>
<b>Capital Outlay:</b>				
8001 Building Acquisitions	450,378	-	-	-
8031 Land Acquisitions	41,424	-	-	-
<b>Capital Outlay Subtotal</b>	<u>491,802</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Division Total</b>	<b>\$ 665,750</b>	<b>\$ 344,700</b>	<b>\$ 332,700</b>	<b>\$ 351,000</b>

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$	681,161
Plus Estimated 09-10 Revenues			475,984
Less Estimated 09-10 Operating Expenditures	400,238		
Total Expenditures & Commitments			400,238
<b><i>Estimated Fund Balance 9/30/10</i></b>			756,907
<b>Plus 10-11 Revenues:</b>			
Occupancy Tax	415,000		
Interest Income	4,000		
Total Revenue			419,000
<b><i>Equals Total Resources</i></b>			1,175,907
<b>Less 10-11 Expenditures:</b>			
Hotel / Motel Operations	373,519		
Total Expenditures			373,519
<b><i>Ending Fund Balance 9/30/11</i></b>		\$	802,388

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 475,984	\$ 419,000	
Expenditures & Commitments	400,238	373,519	
Revenues over Expenditures	\$ 75,746	\$ 45,481	

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

Object	Description	Actual 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 518,579	\$ 430,000	\$ 411,288	\$ 415,000
Charges for Services Subtotal		<u>518,579</u>	<u>430,000</u>	<u>411,288</u>	<u>415,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	3,500	-	-	-
Miscellaneous Subtotal		<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-36	Transfer from Community Investment Fund	68,575	59,700	59,700	-
Administrative Transfers Subtotal		<u>68,575</u>	<u>59,700</u>	<u>59,700</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	8,012	5,400	4,996	4,000
Interest Subtotal		<u>8,012</u>	<u>5,400</u>	<u>4,996</u>	<u>4,000</u>
Total Hotel/Motel Tax Fund Revenues		\$ 598,666	\$ 495,100	\$ 475,984	\$ 419,000

**Hotel/Motel Fund**  
**Fiscal Year 2010-11**

**Hotel / Motel Operations (formerly Mainstreet)**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 79,962	\$ 81,116	\$ 65,684	\$ 71,561	-11.78%
<i>Supplies</i>	10,317	11,400	26,010	41,100	260.53%
<i>Services &amp; Charges</i>	79,412	75,906	81,645	260,858	243.66%
<b>Division Total</b>	<b>\$ 169,691</b>	<b>\$ 168,422</b>	<b>\$ 173,339</b>	<b>\$ 373,519</b>	<b>121.78%</b>

*Scope of Services Summary*

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

*Personnel Position Roster*

	Approved 2008-09	Approved 2009-10	Approved 2010-11
Economic Dev/Downtown Revitalization Coord	1.0	0.5	0.5
Secretary IV	-	0.5	0.5
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

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

**037-6063-565**

	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Estimated 2009-10</b>	<b>Adopted 2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 54,045	\$ 59,860	\$ 44,497	\$ 51,004
1020 Overtime	6,176	-	-	1,000
1030 Certification	-	-	2,250	-
1035 Longevity	292	-	-	36
1060 FICA	4,511	4,558	3,849	3,763
1065 Retirement	8,535	9,446	7,844	8,516
1080 Insurance - Medical	6,357	7,206	7,206	7,206
1081 Insurance - Life	46	46	38	36
<b>Personal Services Subtotal</b>	<u>79,962</u>	<u>81,116</u>	<u>65,684</u>	<u>71,561</u>
<b>Supplies:</b>				
2001 Office Supplies	191	350	300	250
2002 Postage	440	300	400	500
2015 Other Supplies	768	750	12,551	750
2075 Tourism Development	-	-	-	30,000
2076 City Maps	-	-	-	6,600
2090 Machinery/Tools/Equipment	8,918	10,000	12,759	3,000
<b>Supplies Subtotal</b>	<u>10,317</u>	<u>11,400</u>	<u>26,010</u>	<u>41,100</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,527	1,200	113	65,000
3020 Training/Seminars	840	2,500	612	2,100
3021 Special Commissions	1,288	300	16	-
4055 Computer Software	-	1,800	1,490	-
4060 Computer Lease Fees	1,256	1,164	1,164	358
4065 Computer Maintenance Fees	3,890	5,442	5,442	-
5001 Accounting	-	-	-	8,400
5003 Legal	-	2,500	2,000	-
5004 Consulting	9,558	-	-	-
6002 Printing & Reproduction	4,853	6,000	3,880	5,500
6005 Advertising	-	5,000	5,095	16,000
6015 Community Festivals	56,200	50,000	61,833	52,000
6016 Chamber of Commerce	-	-	-	55,000
6030 Heritage Society - Joint Venture	-	-	-	15,000
9001 Admn Trans to Fund 001	-	-	-	41,500
<b>Services &amp; Charges Subtotal</b>	<u>79,412</u>	<u>75,906</u>	<u>81,645</u>	<u>260,858</u>
<b>Division Total</b>	<b>\$ 169,691</b>	<b>\$ 168,422</b>	<b>\$ 173,339</b>	<b>\$ 373,519</b>

**Hotel/Motel Fund**  
**Fiscal Year 2010-11**

**Non-Departmental**

*Expenditure Summary*

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 13,945	\$ 16,600	\$ 16,600	\$ -	-100.00%
<i>Services &amp; Charges</i>	266,551	792,500	210,299	-	-100.00%
<b>Division Total</b>	<b>\$ 280,496</b>	<b>\$ 809,100</b>	<b>\$ 226,899</b>	<b>\$ -</b>	<b>-100.00%</b>

*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 as a divisional level.

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

**037-6046-510**

	<b>Actual</b> <b>2008-09</b>	<b>Budget</b> <b>2009-10</b>	<b>Estimated</b> <b>2009-10</b>	<b>Adopted</b> <b>2010-11</b>
<b>Supplies:</b>				
2075 Tourism Development	-	10,000	10,000	-
2076 City Maps	-	6,600	6,600	-
2077 Fireworks	13,945	-	-	-
<b>Supplies Subtotal</b>	<b>13,945</b>	<b>16,600</b>	<b>16,600</b>	<b>-</b>
<b>Services &amp; Charges:</b>				
3001 Memberships and Subscriptions	81,120	64,500	64,500	-
5004 Consulting	17,201	-	17,799	-
6005 Advertising	14,269	5,000	5,000	-
6015 Community Festivals	40	-	-	-
6016 Chamber of Commerce	55,000	55,000	55,000	-
6030 Heritage Society - Joint Venture	13,156	15,000	15,000	-
7002 Natural Gas	765	-	-	-
9004 Adm Transfer to Fund 004	-	100,000	-	-
9008 Adm Transfer to Fund 008	25,000	-	-	-
9028 Adm Transfer to Fund 028	60,000	53,000	53,000	-
9997 Special Programs	-	500,000	-	-
<b>Services &amp; Charges Subtotal</b>	<b>266,551</b>	<b>792,500</b>	<b>210,299</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 280,496</b>	<b>\$ 809,100</b>	<b>\$ 226,899</b>	<b>\$ -</b>

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$	1,674,027
Plus Estimated 09-10 Revenues			1,443,698
Less 09-10 Expenditures and Commitments			
Debt Payments	664,104		
Economic Development Operations	195,726		
Capital Projects/Transfers	800,000		
Total Expenditures	1,659,830		1,659,830
<b><i>Estimated Fund Balance 9/30/10</i></b>			1,457,895
<b>Plus 10-11 Revenues:</b>			
1/2 Cent Sales Tax	1,433,226		
Interest Income	10,000		
Total Revenues	1,443,226		1,443,226
<b><i>Equals Total Resources</i></b>			2,901,121
<b>Less 10-11 Expenditures:</b>			
Economic Development Operations	237,907		
Debt Service Transfer *	622,692		
Capital Projects/Transfers	355,000		
Total Expenditures	1,215,599		1,215,599
<b><i>Ending Fund Balance 9/30/11</i></b>		\$	1,685,522

	Estimated 2009-10	Projected 2010-11	
Revenues	\$ 1,443,698	\$ 1,443,226	
Expenditures & Commitments	1,659,830	1,215,599	
Revenues over Expenditures	\$ (216,132)	\$ 227,627	

*\*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 2008-09	Budget 2009-10	Revised 2009-10	Projected 2010-11
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	\$ 1,479,331	\$ 1,446,490	\$ 1,433,226	\$ 1,433,226
Charges for Services Subtotal		<u>1,479,331</u>	<u>1,446,490</u>	<u>1,433,226</u>	<u>1,433,226</u>
Interest:					
483.01-00	Interest Income	37,420	30,000	10,472	10,000
Interest Subtotal		<u>37,420</u>	<u>30,000</u>	<u>10,472</u>	<u>10,000</u>
Total La Porte Development Corp Fund Revenues		\$ 1,516,751	\$ 1,476,490	\$ 1,443,698	\$ 1,443,226

**Section 4B 1/2 Cent Sales Tax  
Fiscal Year 2010-11**

***Expenditure Summary***

	<i>Actual</i> 2008-09	<i>Budget</i> 2009-10	<i>Estimated</i> 2009-10	<i>Adopted</i> 2010-11	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 109,846	\$ 107,898	\$ 58,075	\$ 75,932	-29.63%
<i>Supplies</i>	1,967	1,900	1,252	1,650	-13.16%
<i>Services &amp; Charges</i>	3,957,958	1,800,666	1,600,503	1,138,017	-36.80%
<b>Division Total</b>	<b>\$4,069,771</b>	<b>\$1,910,464</b>	<b>\$1,659,830</b>	<b>\$1,215,599</b>	<b>-36.37%</b>

***Scope of Services Summary***

The Economic Development Division works with the Economic Development Corporation Board to set direction and policies related to economic development projects in the City. The Department and its activities are funded through the collection of a 1/2 cent sales tax which must be spent on economic development projects related to capital investment and job creation. The Board recently completed refurbishment of the city website, an Economic Development Strategic Plan and a community branding campaign. Each of these initiatives was designed to assist the City with focused, targeted marketing efforts that will effectively communicate why La Porte is the ideal community to establish a business. These activities also allow the City to better emphasize the many amenities La Porte has to offer such as affordable housing, parks, green space, hike & bike trails, outstanding schools and Galveston Bay activities.

Projects for the upcoming FY 2010-11 include the completion of the Gateway Enhancements on Main Street, new historical markers for Main Street and elsewhere, and a strong tourism marketing campaign. We will continue to budget \$200,000 for façade grants for businesses along Main Street. We will also continue to work with our community economic development partners on business retention and expansion programs, small business development, marketing efforts, workforce initiatives, transportation issues and quality of life issues such as green space development and air and water quality. The Economic Development Coordinator will also serve as the Business Ombudsman for the City of La Porte, working with new and existing businesses to help them through the planning and zoning processes.

***Personnel Position Roster***

	Approved 2008-09	Approved 2009-10	Approved 2010-11
Economic Dev/Downtown Revitalization Coord	1.0	0.5	0.5
Secretary IV	-	0.5	0.5
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

**City of La Porte, Texas**  
**Section 4B 1/2 Cent Sales Tax**  
**Detail of Expenditures**

**038-6030-565**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 82,177	\$ 78,000	\$ 37,147	\$ 51,004
1020 Overtime	2,782	4,320	4,320	4,320
1030 Certification	-	-	250	-
1035 Longevity	76	48	-	36
1060 FICA	6,073	5,654	2,967	4,093
1065 Retirement	12,335	12,624	6,147	9,237
1080 Insurance - Medical	6,357	7,206	7,206	7,206
1081 Insurance - Life	46	46	38	36
<b>Personal Services Subtotal</b>	<u>109,846</u>	<u>107,898</u>	<u>58,075</u>	<u>75,932</u>
<b>Supplies:</b>				
2001 Office Supplies	545	500	-	400
2002 Postage	55	400	323	350
2015 Other Supplies	1,367	1,000	929	900
<b>Supplies Subtotal</b>	<u>1,967</u>	<u>1,900</u>	<u>1,252</u>	<u>1,650</u>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	19,742	21,850	20,425	20,425
3020 Training/Seminars	1,570	2,500	3,221	2,000
4011 Building	1,123	2,500	1,000	2,500
4055 Computer Software	-	300	300	300
4060 Computer Lease Fees	628	594	594	-
4065 Computer Maintenance Fees	2,334	2,721	2,721	-
5003 Legal	14,688	10,000	8,261	10,000
5005 Personnel Services	-	-	8,946	-
5007 Other Professional Services	202,820	200,000	-	20,000
6005 Advertising	21,788	20,000	18,431	30,000
7001 Electrical	5,848	8,000	6,000	8,000
7002 Natural Gas	352	600	600	600
7004 Water	894	1,300	700	1,300
7005 Misc Utilities	-	200	200	200
9050 Contingency	-	50,000	50,000	50,000
9997 Special Programs	10,000	15,997	15,000	15,000
9004 Adm Transfer to Fund 004	672,030	664,104	664,104	622,692
9015 Adm Transfer to Fund 015	3,004,141	800,000	800,000	355,000
<b>Services &amp; Charges Subtotal</b>	<u>3,957,958</u>	<u>1,800,666</u>	<u>1,600,503</u>	<u>1,138,017</u>
<b>Division Total</b>	<b>\$ 4,069,771</b>	<b>\$ 1,910,464</b>	<b>\$ 1,659,830</b>	<b>\$ 1,215,599</b>

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

<b><i>Beginning Fund Balance 9/30/09</i></b>		\$ 496,956
Plus Estimated 09-10 Revenues		3,229,044
Less 09-10 Expenditures and Commitments		3,220,018
<b><i>Estimated Fund Balance 9/30/10</i></b>		505,982
<b>Plus 10-11 Revenues:</b>		
Property Tax Revenue	2,000,000	
Interest Earnings	750	
Total Revenues		2,000,750
<b><i>Equals Total Resources</i></b>		2,506,732
<b>Less 10-11 Expenditures and Commitments</b>		
Maintenance & Operations	53,250	
City Administration	66,000	
Educational Facilities	400,000	
TIRZ Developer Projects	1,400,000	
Total Expenditures		1,919,250
<b><i>Ending Fund Balance 9/30/11</i></b>		\$ 587,482

	Estimated 2009-10	Projected 2010-11
Revenues	\$ 3,229,044	\$ 2,000,750
Expenditures & Commitments	3,220,018	1,919,250
Revenues over Expenditures	\$ 9,026	\$ 81,500

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



# STATISTICAL SECTION

The Statistical Section presents multi-year data for property tax levies and collections, property tax rates and valuations for overlapping governments, ratios of bonded debt, legal debt margin, overlapping debt, ratio of debt service to general expenditures, revenue bond coverage, property value/construction, principal taxpayers and other miscellaneous statistics. This information is extracted from the City's Comprehensive Annual Financial Report.

City of La Porte, Texas  
 Assessed Value and 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		
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
2007	1,861,821,075	350,191,031	419,779,423	1,792,232,683
2008	2,007,113,146	372,331,715	428,955,092	1,950,489,769
2009	2,237,095,319	469,916,389	502,091,647	2,204,920,061

Source: City of La Porte records and the Harris County Appraisal District

<u>Total Direct Tax Rate</u>	<u>Total Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
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%
0.71	1,792,232,683	100.00%
0.71	1,950,489,769	100.00%
0.71	2,204,920,061	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>			Overlapping Rates			
	Basic Rate	General Obligation Debt Service	Total Direct	Harris County Flood Control District <sup>2</sup>	Harris County <sup>2</sup>	Port of Houston Authority <sup>2</sup>	Harris County Board of Education <sup>2</sup>
2000	\$ 0.570	\$ 0.140	\$ 0.710	\$ 0.061700	\$ 0.35900	\$ 0.01830	\$ 0.006300
2001	0.570	0.140	0.710	0.047600	0.38390	0.01830	0.006300
2002	0.570	0.140	0.710	0.047600	0.38390	0.01830	0.006300
2003	0.575	0.135	0.710	0.041740	0.38810	0.01990	0.006300
2004	0.575	0.135	0.710	0.033180	0.39990	0.01670	0.006300
2005	0.611	0.099	0.710	0.033220	0.39986	0.01474	0.006290
2006	0.611	0.099	0.710	0.032410	0.40239	0.01302	0.006290
2007	0.612	0.098	0.710	0.031060	0.39239	0.01437	0.005853
2008	0.619	0.091	0.710	0.030860	0.38923	0.01773	0.005840
2009	0.619	0.091	0.710	0.029220	0.39224	0.01636	0.006050

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

Hospital District <sup>2</sup>	La Porte I.S.D. <sup>3</sup>	San Jacinto Jr. College District <sup>4</sup>	Total
\$ 0.20270	\$ 1.650	\$ 0.126000	\$ 3.13400
0.19020	1.630	0.130700	3.11700
0.19020	1.630	0.130700	3.11700
0.19020	1.680	0.130700	3.16694
0.19020	1.734	0.139100	3.22938
0.19216	1.734	0.145365	3.23564
0.19216	1.635	0.145365	3.13664
0.19216	1.305	0.145365	2.79620
0.19216	1.325	0.163411	2.83423
0.19216	1.325	0.170800	2.84183

City of La Porte, Texas  
Principal Property Tax Payers  
Current Year and Ten Years Ago  
(Unaudited)

2009			1999		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Port Crossing Land LP	\$ 56,971,629	2.58%	Conoco Inc	\$ 50,273,800	3.99%
Conoco Phillips Co.	49,954,346	2.27%	Equistar Chemicals LP	44,664,700	3.55%
Oxy Vinyls LP	49,177,149	2.23%	H L & P	42,025,150	3.34%
Equistar Chemicals LP	48,358,225	2.19%	Solvay Polymer Corp	37,068,510	2.94%
Underwood Dist	38,866,438	1.76%	Occidental Electrochem	33,244,600	2.64%
Ineos USA LLC	38,002,780	1.72%	PPG Industries	29,985,330	2.38%
Wilson Supply	36,620,565	1.66%	Fina Oil & Chem. Co.	24,531,890	1.95%
PPG Industries Inc.	29,927,698	1.36%	Dow Chemicals	21,106,510	1.68%
Granite Underwood Dist Ctr LP	24,412,945	1.11%	Geon Company	20,408,900	1.62%
Dow Chemical	24,406,127	1.11%	AKZO Nobel Chemicals Inc.	14,554,180	1.16%
	<u>\$ 396,697,902</u>	<u>17.99%</u>		<u>\$ 317,863,570</u>	<u>25.25%</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
2000	\$ 9,197,629	\$ 9,006,072	97.92%	\$ 164,675	\$ 9,170,747	99.71%
2001	10,026,496	9,780,571	97.55%	217,519	9,998,090	99.72%
2002	10,786,185	10,463,515	97.01%	293,833	10,757,348	99.73%
2003	10,826,184	10,491,257	96.91%	289,600	10,780,857	99.58%
2004	11,178,351	10,829,202	96.88%	297,565	11,126,767	99.54%
2005	11,669,473	11,334,572	97.13%	268,826	11,603,398	99.43%
2006	12,080,351	11,755,121	97.31%	254,798	12,009,919	99.42%
2007	12,703,850	12,418,873	97.76%	214,198	12,633,071	99.44%
2008	13,857,467	13,476,872	97.25%	194,903	13,671,775	98.66%
2009	15,654,937	15,377,149	98.23%	-	15,377,149	98.23%

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
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
2007	12,070,000	24,055,000	4,860,000
2008	11,475,000	23,265,000	4,590,000
2009	10,870,000	22,445,000	4,320,000

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

Water and Sewer Revenue Bonds	General Obligation Refunding Bonds	Other Obligations	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 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
250,000	-	7,957,500	49,192,500	N/A	1,413
125,000	-	7,210,000	46,665,000	N/A	1,320
-	-	6,442,500	44,077,500	N/A	1,241

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			
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
2007	16,930,000	24,055,000	1,925,756	39,059,244	2.18%	1,105
2008	16,065,000	23,265,000	1,999,842	37,330,158	1.91%	1,051
2009	15,190,000	22,445,000	-	37,635,000	1.71%	1,023

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, 2009  
 (unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
<b>Debt repaid with property taxes</b>			
Harris County	\$ 2,016,116,629	0.78%	\$ 15,725,710
Harris County Department of Education	8,320,000	0.78%	64,896
Harris County Flood Control District	105,482,945	0.78%	822,767
Harris County Toll Road - Toll Road Bonds (a)	-	0.78%	-
La Porte ISD	209,095,000	30.02%	62,770,319
Port of Houston Authority	547,415,000	0.78%	4,269,837
San Jacinto Jr. College District	281,785,000	5.90%	16,625,315
Subtotal, overlapping debt	\$ 3,168,214,574		\$ 100,278,844
<b>City of La Porte direct debt</b>	39,472,500	100%	<b>\$ 39,472,500</b>
<b>Total direct and overlapping debt</b>			<b>\$ 139,751,344</b>

(a) Harris County Toll Road debt is considered self-supporting.  
 Source: Texas Municipal Reports  
 Percentages are based on total property values.

City of La Porte, Texas  
 Legal Debt Margin Information  
 Last Ten Fiscal Years  
 (unaudited)

	Fiscal Year				
	2000	2001	2002	2003	2004
Debt limit	\$ 38,129,152	\$ 35,568,480	\$ 37,615,775	\$ 37,816,613	\$ 39,010,173
Total net debt applicable to limit	13,106,517	11,291,932	14,720,390	10,372,787	9,245,503
Legal debt margin	<u>\$ 25,022,635</u>	<u>\$ 24,276,548</u>	<u>\$ 22,895,385</u>	<u>\$ 27,443,826</u>	<u>\$ 29,764,670</u>
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				
2005	2006	2007	2008	2009
\$ 40,872,224	\$ 42,379,165	\$ 44,805,817	\$ 48,762,244	\$ 55,123,002
15,620,369	15,926,113	18,855,756	18,064,842	15,190,000
<u>\$ 25,251,855</u>	<u>\$ 26,453,052</u>	<u>\$ 25,950,061</u>	<u>\$ 30,697,402</u>	<u>\$ 39,933,002</u>

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed value	\$ 2,204,920,061
Add back: exempt property	<u>\$ 502,091,647</u>
Total assessed value	\$ 2,707,011,708
Debt limit (2.5% of total assessed value)	55,123,002
Debt applicable to limit:	
General obligation bonds	\$ 15,190,000
Less: Amount set aside for repayment of general obligation debt	<u>-</u>
Total net debt applicable to limit	15,190,000
Legal debt margin	<u>\$ 39,933,002</u>

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>
2000	31,880	675,155	21,178	33	7,645	4.2%
2001	32,356	N/A	N/A	N/A	7,772	5.3%
2002	32,910	N/A	N/A	N/A	7,732	6.2%
2003	33,789	N/A	N/A	N/A	7,648	6.6%
2004	33,712	N/A	N/A	N/A	7,629	5.7%
2005	34,538	N/A	N/A	N/A	7,808	5.3%
2006	34,825	N/A	N/A	N/A	7,786	4.7%
2007	35,362	N/A	N/A	N/A	7,889	4.4%
2008	35,518	N/A	N/A	N/A	7,940	5.2%
2009	36,779	N/A	N/A	N/A	7,830	9.4%

**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 from the Bureau of Labor Statistics.

City of La Porte, Texas  
Principal Employers  
Current Year and Eleven Years Ago  
(unaudited)

2009*				1998 **			
Employer	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
La Porte ISD	1,230	1	4.47%	Solvay Polymer	1,100	1	N/A
Rockwood Service Corp.	700	2	2.55%	San Jacinto College	1,003	2	N/A
Longview Inspection Corp.	664	3	2.41%	La Porte ISD	987	3	N/A
Quest Tru TEC	636	4	2.31%	E.I. Dupont	870	4	N/A
Oxy Vinyls, LP	530	5	1.93%	Millenium (formerly Quantum)	736	5	N/A
City of La Porte	381	6	1.39%	Akzo Nobel	500	6	N/A
Ineos	350	7	1.27%	Hickham Industries	270	7	N/A
Equistar Chemicals, LP	334	8	1.21%	Dow Chemical	250	8	N/A
Sulzer Hickham	330	9	1.20%	Fina Oil & Chemical	225	9	N/A
Air Liquide	170	10	0.62%	Geon Company	180	10	N/A
<b>Total</b>	<b>5,325</b>		<b>19.36%</b>		<b>6,121</b>		

Source:

\* City Economic Development Office

\*\* City of La Porte Official Statement, Series 1998 General Obligation Bonds

Employment data for 1999 was not available, so the data from 1998 was used as a comparison.

Total employment figures for 1998 were not available, so therefore the percentage of total city employment could not be calculated.



City of La Porte, Texas  
 Full-Time Equivalent City Government Employees by Function/Program  
 Last Five Fiscal Year  
 (unaudited)

Function/Program	Fiscal Year				
	2005	2006	2007	2008	2009
General Government	76	76	80	79	78
Public Safety	135	138	147	142	143
Public Works	32	32	32	32	32
Health & Sanitation	22	21	21	22	22
Culture and Recreation	47	45	44	45	45
Water Services	26	27	25	25	25
Sewer Services	20	20	20	20	20
Golf Course	13	13	12	12	12
Sylvan Beach Convention Center	3	3	4	4	4

Source:  
 City Budget Office

Note: Data not available for fiscal years prior to 2005.

City of La Porte, Texas  
 Operating Indicators by Function/Program  
 Last Ten Fiscal Years  
 (unaudited)

Function/Program	Fiscal Year				
	2000	2001	2002	2003	2004
<b>Police</b>					
Physical arrests	1,541	2,114	2,193	2,271	2,000
Tickets processed	6,657	9,489	9,298	9,605	6,593
<b>Fire</b>					
Number of calls answered	582	584	610	976	1,343
Inspections	N/A	N/A	N/A	N/A	500
<b>Highways and streets</b>					
Street resurfacing (linear feet)	39,200	42,000	26,200	27,800	33,800
Potholes repaired	302	232	271	413	524
<b>Sanitation</b>					
Cu. Yds. Garbage collected	27,300	28,025	28,655	28,243	29,675
Cu. Yds. Trash collected	38,603	48,049	52,796	50,111	54,875
<b>Culture and recreation</b>					
Fitness center admissions	67,347	68,668	73,764	76,311	84,353
<b>Water</b>					
Number of water meters	9,679	10,699	10,957	10,987	11,189
Average daily water consumption (million gallons)	4.6	4.1	3.1	4.0	3.8
Water mains breaks	601	505	491	440	299
<b>Wastewater</b>					
Average daily sewer treatment (thousands of gallons)	3.0	3.9	3.4	3.9	4.0
<b>Golf Course</b>					
Number of Paid Rounds Played	48,950	43,063	42,540	38,594	38,901

Source: City Departments

Notes: N/A - Data not available

Fiscal Year

2005	2006	2007	2008	2009
2,330	2,465	2,489	2,642	2,737
6,877	8,212	9,652	15,352	16,098
1,747	2,028	1,603	1,799	1,409
500	N/A	600	320	600
22,975	27,835	22,100	19,887	23,559
531	321	1,260	996	1,012
30,022	30,795	29,279	29,282	29,894
49,140	49,140	52,250	48,136	78,900
81,868	70,558	62,828	62,245	53,401
11,391	11,592	11,743	11,913	11,968
4.1	3.9	3.8	4.0	4.0
437	483	467	455	498
3.5	2.8	3.9	3.2	2.8
34,961	32,731	32,433	35,839	36,009

City of La Porte, Texas  
 Capital Asset Statistics by Function/Program  
 Last Ten Fiscal Years  
 (unaudited)

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Public Safety</b>										
Police Station	1	1	1	1	1	1	1	1	1	1
Police Officers	56	71	71	72	72	72	73	74	74	74
Reserve Officers	9	3	5	5	5	5	5	6	2	1
Fire Stations	4	4	4	4	4	4	4	4	4	4
<b>Sanitation</b>										
Collection trucks	13	13	13	14	14	14	14	14	14	14
<b>Highways and streets</b>										
Streets (miles)	160	160	164	164	164	211	217	211	295	126
Streetlights	1,823	2,072	2,109	1,533	1,665	2,192	1,803	1,804	2,400	1,807
Traffic signals	3	3	3	3	3	3	3	3	3	7
<b>Culture and recreation</b>										
Parks acreage	145	462	463	463	463	337	339	347	347	356
Parks	17	18	18	19	19	21	21	22	22	21
Swimming pools	6	6	6	6	6	6	6	6	6	6
Recreation Centers	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
<b>Water and Sewer</b>										
Water Mains (miles)	226	229	231	231	231	165	168	176	178	180
Fire Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,076	1,161	1,168
Sanitary Sewers (miles)	184	185	186	187	187	187	187	189	189	191
Storm Sewers (miles)	87	88	88	89	89	89	92	92	92	92

Source: City Departments

# City of La Porte, Texas

## *FINANCIAL MANAGEMENT POLICIES*



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7. Investment Policies

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

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

- Operating Budget Policies
- Revenue Policies
- 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	435
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	433
3. Adopt a policy to guide the issuance and management of debt.	Yes	435
4. Adopt a policy on the maximum amount of debt and debt service that should be outstanding at any one time.	Yes	436
5. Adopt a policy limiting the use of one-time revenues for ongoing expenditures.	Yes	432
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	430
8. Adopt a policy that encourages a diversity of revenue sources.	Yes	432
9. Develop a policy to guide the financial actions to be undertaken in the event of emergencies, natural disasters, or other unexpected events.	Yes	432

## 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 twentieth 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.**

### **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: In 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-eighth 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

Amended – July 2009

City of La Porte, Texas

*Michael G. Dolby, CPA*  
*Director of Finance*

*Phyllis Rinehart*  
*Controller*

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 The City's funds, which are pooled together and constitute the investment portfolio, include all financial assets of all funds managed by the City, including but not limited to receipts of tax revenues, charges for services, bond proceeds, interest incomes, loans and funds received by the City where the City performs a custodial function.

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. All investment officers including the Director of Finance will demonstrate competence in the execution of the city's investments. All Investment Officers will insure compliance with the investment program with ongoing training and evaluation by management.

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 to insure the quality and capability of investment management in compliance with Public Funds Investment Act. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. 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 depository institution that has its main office or branch office 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 five (5) 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. Obligations, including letters of credit, of the United States or its agencies and instrumentalities.
- E. 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 confirmation 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.

## GLOSSARY OF TERMS

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

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

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

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

**FEMA** – An acronym for the Federal Emergency Management Agency.

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

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

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

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

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

**GASB** – An acronym for the Government Accounting Standards Board.

**GFOA** – An acronym for the Government Finance Officers Association.

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

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

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

## GLOSSARY OF TERMS

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

**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.

## GLOSSARY OF TERMS

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

**PRINCIPAL OF BONDS** - The face value of the bonds.

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

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

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

**RFP** – An acronym meaning Request for Proposal.

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

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

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

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

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

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

**STEP** – An acronym for Speed/Traffic Enforcement Program.

**TEEX** – An acronym meaning Texas Engineering Extension Service.

**TIRZ** – An acronym meaning Tax Increment and Reinvestment Zone.

**TxDOT** – An acronym meaning Texas Department of Transportation.

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

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

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

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

**UASI** – An acronym meaning Urban Area Homeland Security.

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

## GLOSSARY OF TERMS

**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.

**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.

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

**CART RENTAL** - Proceeds from a use fee for golfers utilizing an electric golf car during play.

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

**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 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** - Proceeds from a franchise fee on cable television companies operating within the City limits.

**FRANCHISE FEES/ELECTRICAL** - Proceeds from a franchise fee on electric service within the City limits.

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

**FRANCHISE FEES/TELEPHONE** - 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

**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.

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

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

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

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

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

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

## CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHART OF REVENUE ACCOUNTS

- RECREATION CENTER MEMBERSHIPS** - Proceeds from membership fees for access to the City's Recreation and Fitness Center.
- RECREATION CENTER PRO SHOP** - Proceeds from the sale of items at the City's Recreation and Fitness Center.
- RECREATION CENTER RENTAL** - Proceeds from the rental of one of the City's minor recreation facilities.
- RECREATION CENTER WALK-INS** - Proceeds from daily user fees by individuals who are not members.
- RECYCLING** - Proceeds from the sale of materials collected by the City at its recycling center.
- RENTAL OF SPACE** - Proceeds from the lease of land at the City's Municipal Airport.
- RESIDENT MEMBERSHIPS** - Annual golf memberships for persons who are citizens of the City of La Porte. The membership fee allows unlimited play.
- RESIDENT SENIOR MEMBERSHIP** - Annual golf memberships for persons who are citizens of the City of La Porte and are over the age of 60. The membership fee allows unlimited play.
- RESIDENT SENIORS** - Golf user fee (green fee) charged to persons who are residents of La Porte and are over the age of 60.
- RESIDENT WEEKDAY** - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekdays.
- RESIDENT WEEKEND** - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekends.
- RESIDENTIAL SOLIDWASTE** - Proceeds from customers for the pickup of residential solidwaste.
- RETIREE CONTRIBUTIONS** - Proceeds from city retirees who elect to receive health insurance for the spouses.
- REZONING FEES** - Proceeds from an application fee from individuals desiring to rezone certain areas within the City limits.
- RODEO CENTER RENTAL** - Proceeds from users of the City's Rodeo Arena.
- SALE OF EQUIPMENT** - Proceeds from the sale of surplus or obsolete items at the annual City auction.
- SALE OF GARBAGE BAGS** - Proceeds from the sale of garbage bags to the City's residential solidwaste customers.
- SALE OF MAPS** - Proceeds from the sale of City maps.
- SALE OF MATERIALS** - Proceeds from the sale of materials.
- SALE OF SEWER** - Proceeds from the receipt and treatment of sanitary sewage in the City's Utility Fund.
- SALE OF WATER** - Proceeds from the sale of potable water in the City's Utility Fund.

## CHART OF REVENUE ACCOUNTS

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

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

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

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

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

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

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

**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.

## CHART OF REVENUE ACCOUNTS

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

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

**WATER METERS** - Proceeds from the installation of water meters.

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

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

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

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

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

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

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

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

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

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

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 2030 **SMALL PARTS** - Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.
- 2031 **ATHLETIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the athletic program.
- 2032 **AQUATIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the Aquatic program.
- 2036 **SPECIAL OLYMPICS (SPORT)** - Cost incurred for supplies and other miscellaneous items used in the performance of the SPORT program.
- 2040 **VEHICLE MAINTENANCE** - Automotive parts used by the Vehicle Maintenance Division in the repair of vehicles.
- 2050 **SAFETY** - Miscellaneous items used in the promotion of safety.
- 2055 **EMS DRUGS AND SUPPLIES** - Medical and related supplies used by the Emergency Medical Services Division in providing emergency medical care.
- 2056 **MEDICAL OXYGEN** - Oxygen supplies used by EMS in providing emergency medical care.
- 2075 **TOURISM DEVELOPMENT** – Used for the Hotel/Motel Fund and the Economic Development Fund to account for costs incurred for the marketing and promotion of tourism and development within the City of La Porte.
- 2076 **CITY MAPS** – Used for the Hotel/Motel Fund to account for costs associated with the publication of City maps.
- 2077 **FIREWORKS** – Used 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, desks and file cabinets.
- 2093 **COMPUTER EQUIPMENT** – Non-capital expenditures for computer equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are personal computers, printers, copiers and fax machines.
- 3001 **MEMBERSHIPS AND SUBSCRIPTIONS** - Memberships to professional organizations and subscriptions to professional publications.
- 3020 **TRAINING/SEMINARS** - Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 3021 **SPECIAL COMMISSIONS** – Travel and training related expenses for citizen or volunteer committees.
- 3022 **EMPLOYEE TRAINING** – Cost incurred for training provided by Human Resources to all employees.
- 3023 **COMPLIANCE TRAINING** – Cost incurred for training mandated by state or federal law and provided by Human Resources to all employees.
- 4001 **OFFICE EQUIPMENT** - Rental and maintenance cost incurred for office equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account are maintenance agreements for printers, copiers and fax machines.
- 4002 **MACHINERY/TOOLS/EQUIPMENT**- Rental and maintenance cost incurred for miscellaneous machinery and equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account is the recharging of fire extinguishers.
- 4003 **RADIOS AND BASE STATIONS** - Cost incurred for rental, maintenance and repair of radios and base stations, excluding supplies required for their operation that are accounted for in account 2015.
- 4005 **METERS** - Cost incurred for maintenance and repair of water meters.
- 4006 **HEATING AND A/C EQUIPMENT** - Cost incurred for maintenance and repair of heating and air conditioning equipment. Repair costs exceeding \$5,000 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 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 should be capitalized and charged to account 8002.
- 4012 **WATER LINE MAINTENANCE** - Cost incurred for maintenance and repair of water lines.
- 4013 **SEWER LINE MAINTENANCE** - Cost incurred for maintenance and repair of sewer lines.
- 4015 **PAVING** - Cost incurred for maintenance and repair of streets, curbs, gutters and other paved surfaces.
- 4017 **SEWER PLANT LIFT STATIONS** - Cost incurred for maintenance and repair of sewer plant and related lift stations.
- 4018 **PARK GROUNDS** - Cost incurred for maintenance and repair of park grounds.
- 4019 **RENTAL OF EQUIPMENT** - Cost incurred for rental and maintenance of equipment not specifically identified above. Included in this account is the rental of pagers.

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

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

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

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

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

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

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 8021 **MACHINES, TOOLS & EQUIPMENT** - Cost associated with the acquisition of various machines, tools and equipment exceeding \$5,000.
- 8023 **COMPUTER EQUIPMENT** - Cost for new computer equipment exceeding \$5,000.
- 8026 **METERS AND BOXES** - Cost associated with purchase of water meters and water meter boxes.
- 8027 **TRAFFIC CONTROL DEVICES** - Cost associated with the control of traffic, including the building and maintenance of traffic humps and other similar projects.
- 8028 **FIRE HYDRANTS** - Cost for purchase of fire hydrants.
- 8029 **PAVING** - Cost associated with the building of streets, curbs gutters and paving of other similar projects including sidewalks.
- 8031 **LAND ACQUISITIONS** - Cost to purchase land.
- 8032 **LAND IMPROVEMENTS** - Cost associated with land improvements. This account includes the planting of trees and installation of fencing.
- 8050 **MOTOR VEHICLES** - Cost to acquire motor vehicles.
- 8060 **RECREATION EQUIPMENT** - Cost to acquire recreational equipment.
- 9001-  
9041 **TRANSFERS TO OTHER FUNDS** - Administrative transfers to other Funds.
- 9037 **TRANSFER FOR DEBT SERVICE** - A transfer from the Utility Fund to the Utility Debt Service Fund to pay for debt service.
- 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.