



CITY OF LA PORTE, TEXAS



Annual Budget for Fiscal Year 2011-2012 *October 1– September 30*



As approved by City Council



CITY OF LA PORTE, TEXAS

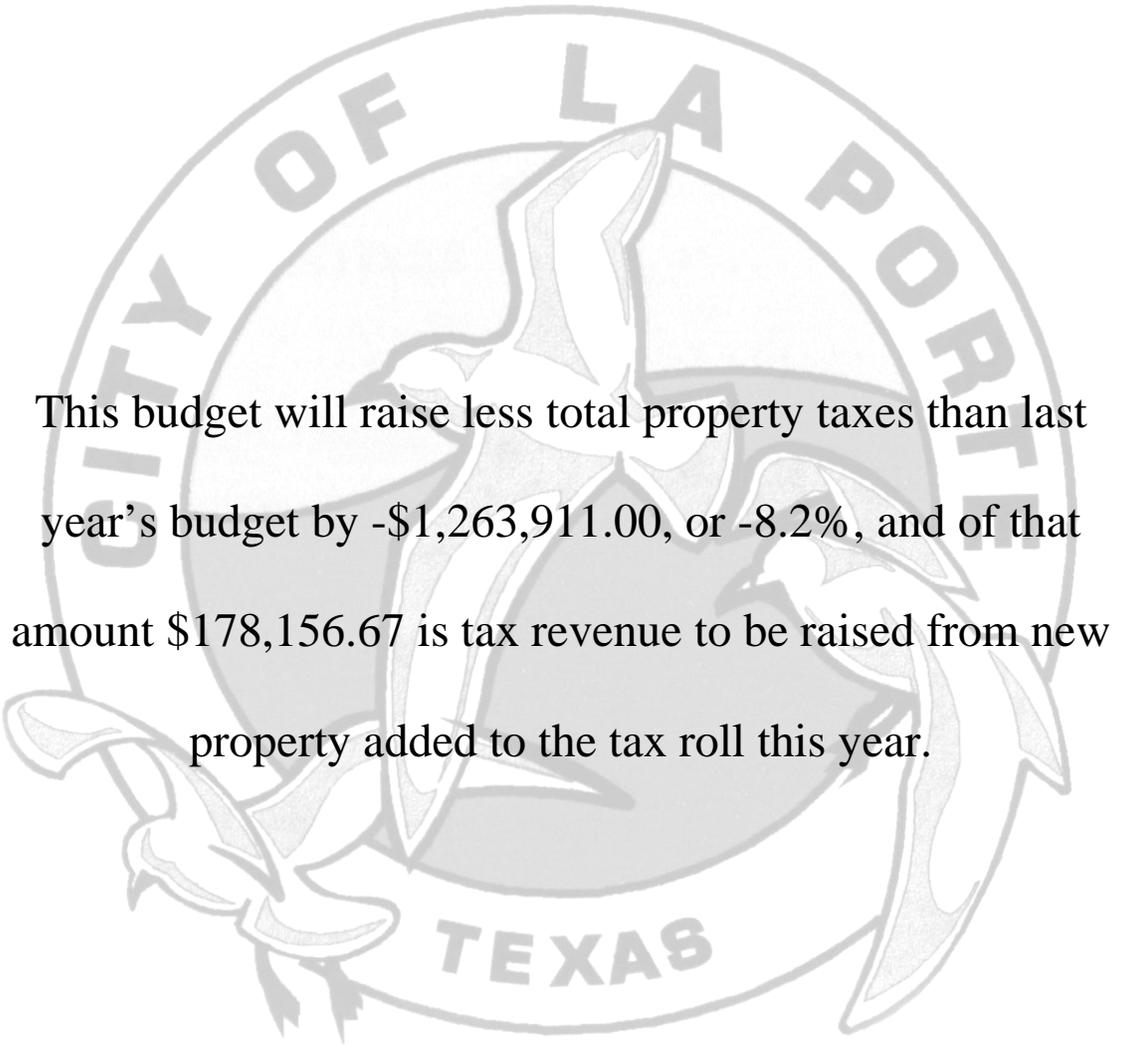
OPERATING BUDGET

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012



On the Cover: Many City of La Porte employees at the Five Points Town Plaza during public service week.





This budget will raise less total property taxes than last year's budget by -\$1,263,911.00, or -8.2%, and of that amount \$178,156.67 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



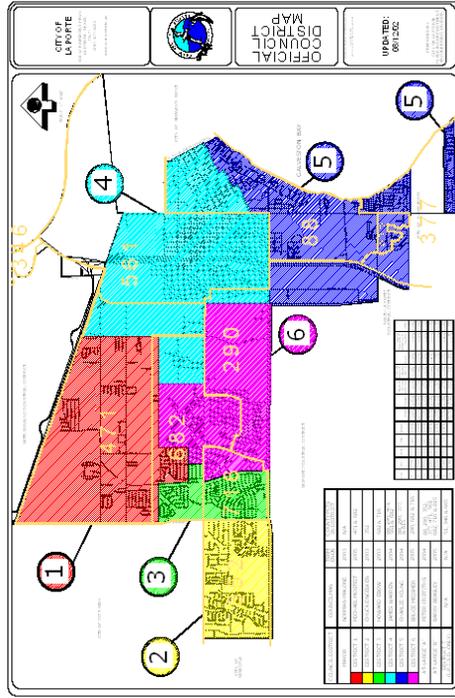
Daryl Leonard
Council Person
District 3



John P. Zemanek
Council Person
At Large A



Chuck Engelken
Mayor Pro Tempore
District 2



Tommy Moser
Council Person
District 4



Jay Martin
Council Person
District 5



Milke Clausen
Council Person
District 6



Dottie Kaminski
Council Person
At Large B



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of La Porte
Texas**

For the Fiscal Year Beginning

October 1, 2010

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, 2010.

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 2011-2012.

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 2011-2012 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 2011 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 Emergency Services District Fund, La Porte Development Corporation (Section 4B Sales Tax) Fund and the Tax Increment Reinvestment Zone One (TIRZ) Fund.

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

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

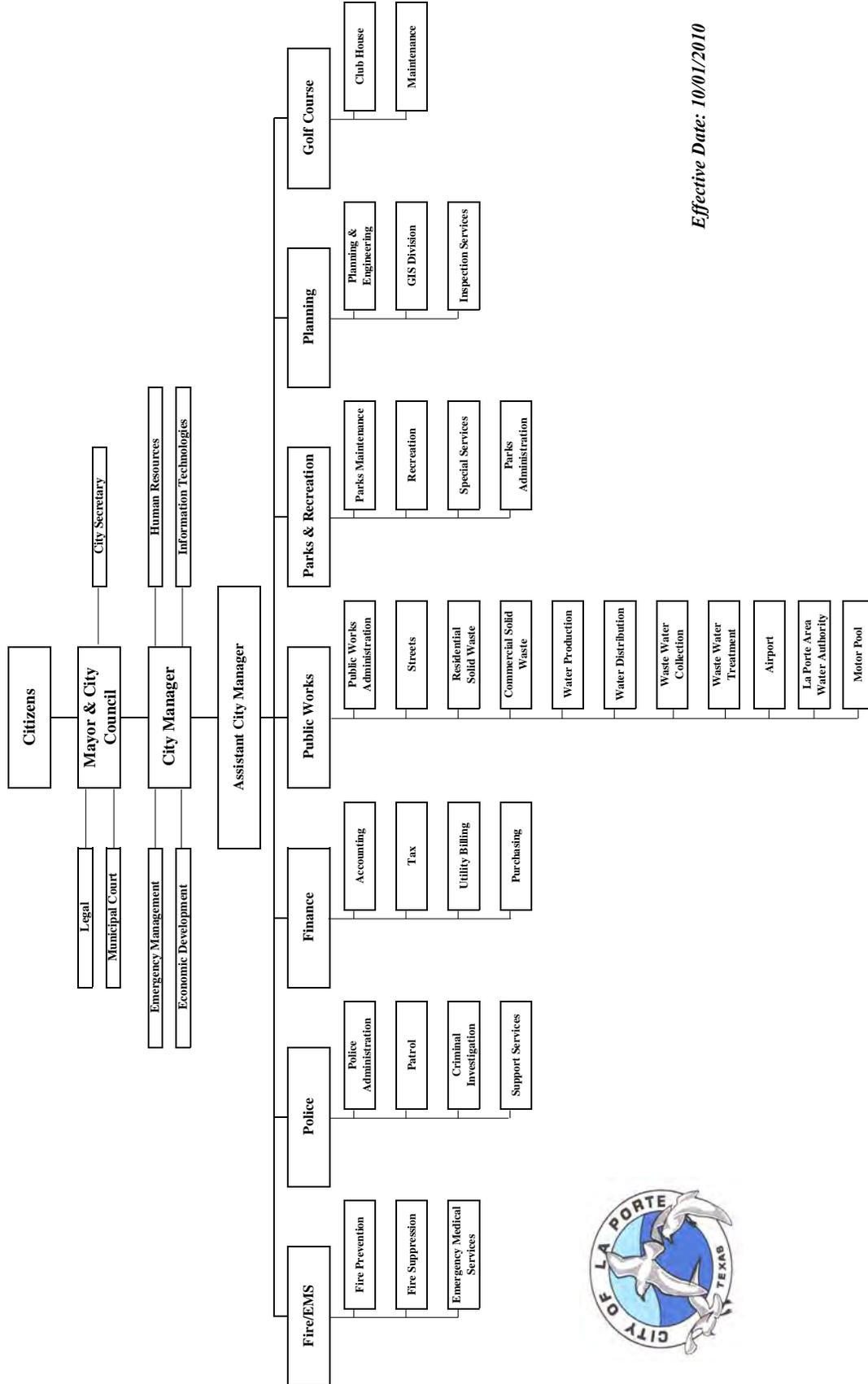
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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

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

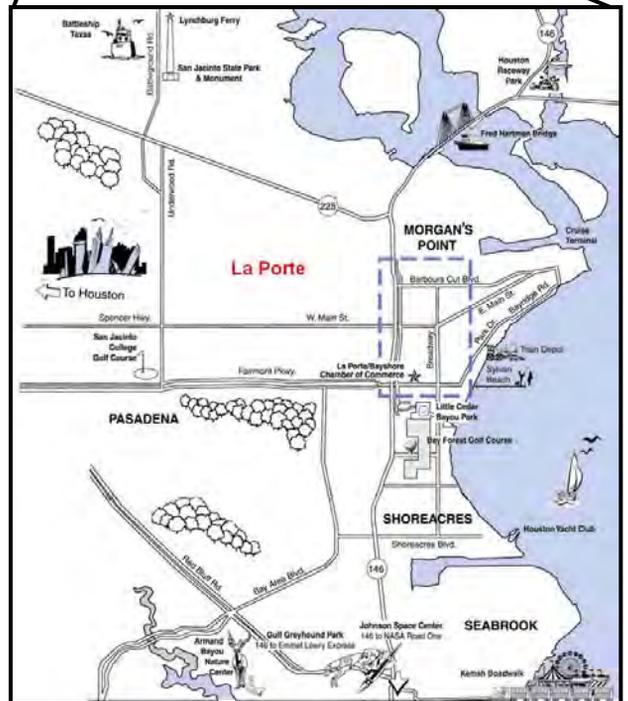
Should you have any questions or comments regarding the information presented in this document, please feel free to contact the Director of Finance or the Treasurer at 281-471-5020.

CITY OF LA PORTE ORGANIZATIONAL CHART



Effective Date: 10/01/2010









September 30, 2011

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 2011-12 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 12, 2011. 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 2010-11</u> <u>ADOPTED BUDGET</u>	<u>FY 2011-12</u> <u>ADOPTED BUDGET</u>
General Fund	\$ 36,721,763	\$ 35,992,372
Utility Fund	7,885,956	7,761,033
Enterprise Funds	1,062,988	1,270,286
Internal Service Funds	7,947,213	7,992,816
Capital Improvement Funds	5,550,626	5,377,153
Debt Service Funds	4,522,560	4,746,099
Grant Fund	831,499	580,442
Street Maintenance Sales Tax Fund	700,000	1,050,000
Emergency Services District	-	705,000
Community Investment Fund	351,000	229,000
Hotel/Motel Fund	373,519	353,742
La Porte Development Corporation	1,215,599	1,806,710
Tax Increment Reinvestment	<u>1,919,250</u>	<u>1,703,704</u>
Total Authorized Operations	\$69,081,973	\$69,568,357

The figures outlined above represent an increase of \$486,384, which is less than a 1% change 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. Some of the more significant projects included in FY2012 are Lomax Park/Rodeo Arena improvements, construction of a new animal shelter, continuing drainage improvements, street improvements, and various utility improvements. Also included in this budget are vehicle/equipment replacements of \$1.5 million. Health care is projected to increase by approximately 11%. Employee's contributions have not been increased with the FY2012 budget; however, the health fund is being evaluated for savings opportunities, such as plan restructuring, and possible revenue options to manage the ever increasing cost of providing healthcare.

Given the current condition of the economy and the uncertainty of the next few years, this has been a challenging budget to prepare; however, the City's existing financial position remains strong. 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, over the last few years a healthy fund balance in the General Fund has allowed the City to weather these rising costs. In an effort to limit affects of rising personnel costs on future budget years, compounding merit increases for employees will not be funded this year; however, council approved a one-time stipend and health incentive programs have been established to control costs. In another effort to reduce costs, in fiscal year 2010 the City transferred excess fund balance from the General Fund to the Motor Pool Fund to reduce lease fees by prefunding vehicle replacements. Other operational costs remain steady.

Overall, revenues for the City have remained fairly stable. Based on information received from HCAD, the City is projecting a slight decline in property tax revenues. Sales tax revenues, which represent about 9% of revenues, are beginning to increase again. Despite the unfavorable economy, the City has had some new retail growth, which has aided in sales tax revenue increases. An increase in the residential solid waste fee has been included in the budget.

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 slump. We are especially pleased that there are no property tax rate increases included in the upcoming budget. Additional capital 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) merit increases for employees will not be funded this year; however, a one-time stipend has been approved, (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 2011-12 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 32.

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.

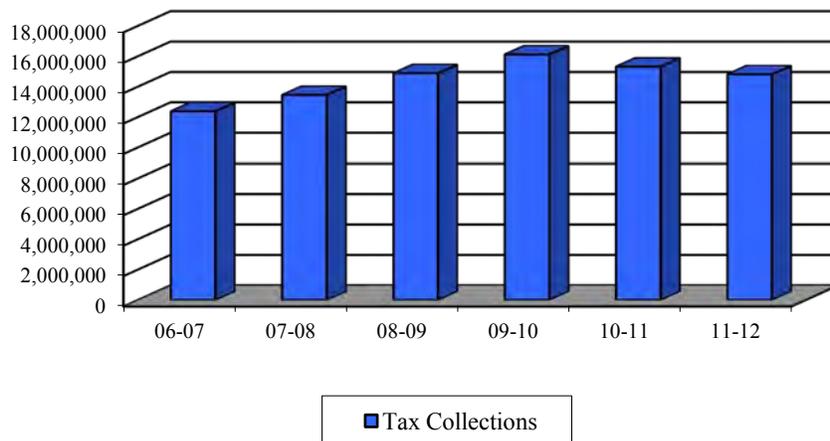
RESOURCES DERIVED THROUGH TAXATION

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 2011-12 will mark the twenty-third 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.

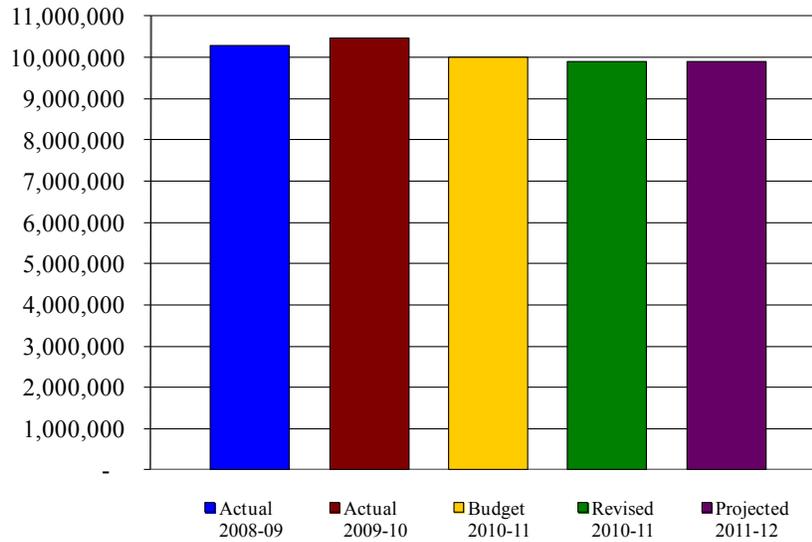
For fiscal year 2011-12, the City expects to collect \$14.8 million through the ad valorem tax process. The graph below portrays the actual collections for the last four fiscal years, estimated collections for fiscal year 2010-11 and projected collections for 2011-12.

*Ad Valorem Tax Collections
Six Year Comparison*



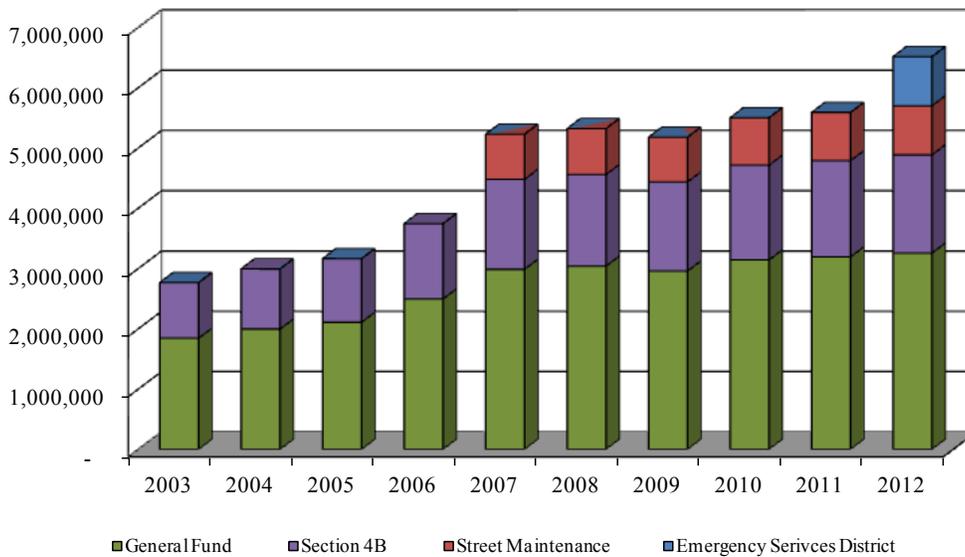
Another major revenue source that is derived utilizing the taxation process is the collection of “In Lieu of Tax” payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 38. The City expects to collect \$10.2 million from this revenue source. The graph on the following page shows that collections increased over the last three years; however, a decrease due to lower inventory levels associated with the depressed economy occurred in FY2011 and revenues are projected to remain flat for FY2012. 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 8.25%, which is comprised of 6.25% for the State, 1% for the City, ½% for the La Porte Development Corporation, ¼% for the Street Maintenance Sales Tax, and ¼% for the Emergency Services District, which went into effect October 1, 2011. The City estimates the amount it expects to receive from sales taxes based on historical trends. Due to additional growth in retail and an upward trend in sales tax receipts, this revenue source is expected to increase for fiscal year 2012. The City expects to collect \$3.2 million for the General Fund and \$1.62 million for Section 4B Economic Development from this revenue source. It is estimated that the Street Maintenance Sales Tax and Emergency Services Sales Tax will generate approximately \$814,190 each.

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 \$2.1 million from this revenue source in fiscal year 2011-12.

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 2011-12 is \$17 million. Listed below are major sources of revenues received from services rendered.

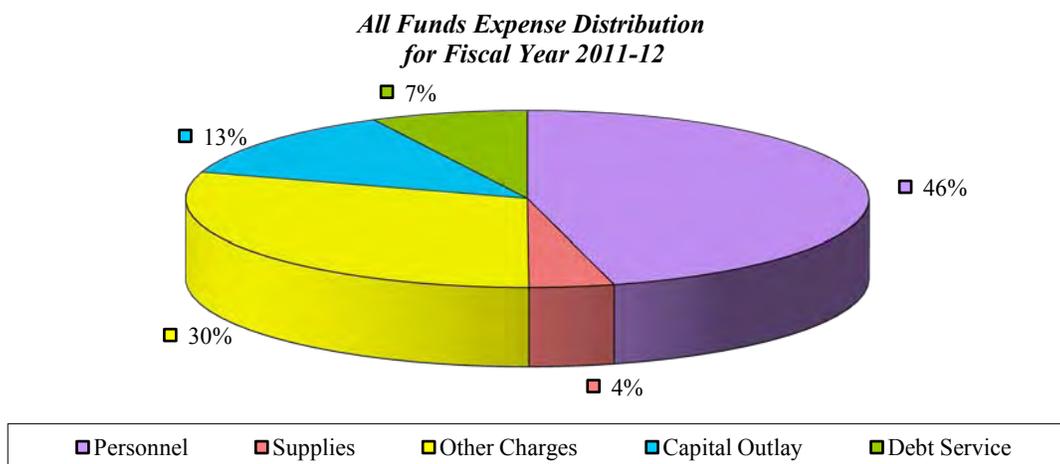
Service Rendered	Projected 2011-12 Resources
Water Production & Distribution	\$ 3,905,000
Wastewater Collection & Treatment	3,350,000
Residential Solid Waste Collection	2,160,000
Golf Course Fees	963,800

Other Resources

A critical resource for the City of La Porte in the past has been the earning of interest on investments. The City expects to earn only \$145,050 on its idle funds during fiscal year 2011-12, which represents an approximate 20% reduction from the current year estimate, and a 50% reduction when compared with the original budget for fiscal year 2011. The projection of this resource is based on a cash flow analysis and a conservative interest earnings yield based on current economic conditions. The current economic conditions are expected to last for several more years based on economic forecasts. 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 \$19.8 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 46% of the City's revenues. Regular salaries, overtime, and benefits account for 69% 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 \$4.7 million.

The Capital Outlay category includes procurement of vehicles totaling \$1,518,502, Capital Improvement Projects totaling \$5.9 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 supplies, fuel, chemicals and other supplies. The supplies category accounts for \$2.6 million of the budget.

The Other category includes items such as utilities, training and education, and maintenance. This category totals \$19.1 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 \$5.3 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to \$4.7 million annually.

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

PERSONNEL CHANGES

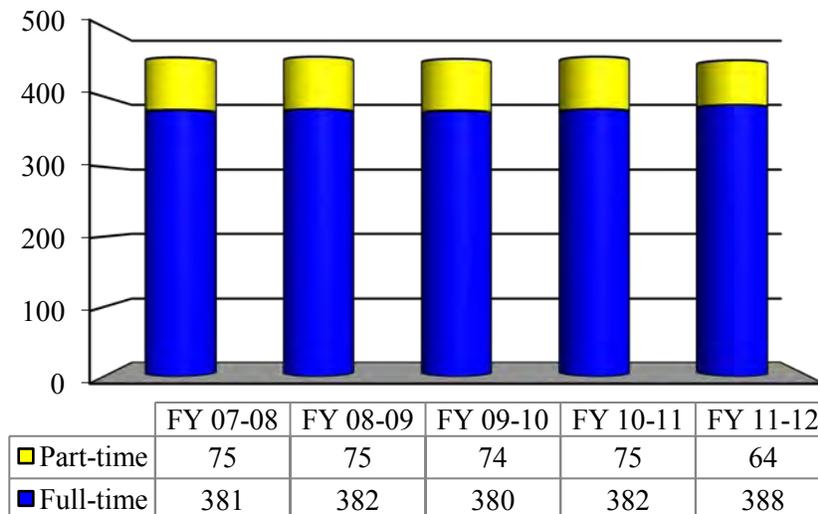
In planning for staffing levels in fiscal year 2011-12, seven new positions were added. A brief synopsis of personnel changes is listed below.

Paramedic I and II in the Emergency Medical Services Division – Due to the establishment of a third ambulance, the EMS Division is adding six new positions to meet the staffing required to support the third ambulance. Three paramedic I's and three paramedic II's will be added to meet those needs. The funding for these positions was made possible due to a reallocation of expenditures for the Fire Department into the newly established Emergency Services District, which freed up General Fund resources.

Training Safety Officer in the Fire Suppression Division – This position was added to meet NFPA safety standards and to improve training for paid and volunteer firefighters. This position will be funded through sales tax revenues generated by the newly established Emergency Services District.

One position, a Secretary IV in the Administration Department, was eliminated from the FY2012 budget.

Below is a chart of the personnel growth in the City from FY 2008 through FY 2012.



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 2010-11 are currently estimated at \$42,674,120 which is \$5,952,357 or 16.21% greater than our original budget projection, which is primarily due to a land sale. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2010-11	Current Estimate 2010-11	Variance	Percent
General Property Taxes	\$ 13,489,885	\$ 12,968,113	(\$ 521,772)	-3.87%
Franchise Fees	2,175,391	2,119,669	(55,722)	-2.56%
Sales Taxes	2,866,451	3,192,900	326,449	11.39%
Industrial Payments	10,000,000	9,900,000	(100,000)	-1.00%
Other Taxes	89,321	80,000	(9,321)	-10.44%
Licenses & Permits	569,824	254,256	(315,568)	-55.38%
Fines & Forfeits	1,692,440	1,591,950	(100,490)	-5.94%
Charges for Services	3,731,732	3,790,343	58,611	1.57%
Parks & Recreation	240,700	266,350	25,650	10.66%
Recreation & Fitness Center	193,250	199,428	6,178	3.20%
Golf Course	1,069,000	972,816	(96,184)	-9.00%
Intergovernmental	2,000	1,000	(1,000)	-50.00%
Miscellaneous	42,000	6,873,026	6,831,026	16264.35%
Operating Transfers	397,269	397,269	0	0.00%
Interest	<u>162,500</u>	<u>67,000</u>	<u>(95,500)</u>	-58.77%
Total	\$ 36,721,763	\$ 42,674,120	\$ 5,952,357	16.21%

Property Tax collections are lower than originally projected due to decreased valuations. The current state of the economy and the impact of Hurricane Ike on property values adversely impacted property tax revenues. The projections were prepared using preliminary estimates from the Harris County Appraisal District. Unfortunately, when the rolls were certified, the values were down. The City monitored the impact of this decrease on the budget; however, revenues in other areas offset the decrease eliminating the need for budget cuts during the year.

Sales Taxes are expected to increase by \$326,449 or 11.39% due to increased economic activity within the City. Original projections were very conservative due to the downturn in the economy and uncertainty of the impact on the City's sales taxes. While the estimated percentage growth over the original budget is 11.39%, the increase over the prior year is a more conservative 1.6%.

Industrial Payment collections are expected to fall below current year projections due to a decrease in inventory levels as a result of economic factors. More companies are moving out inventories rather than building them up and keeping them on hand at year end.

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 down due to a shift in focus to weight violations and DOT violations. This resulted in the movement of some of the patrol officers from a regular traffic enforcement shift to a DOT patrol. While DOT and weight violation fines increased, the municipal court fees decreased.

Charges for Services are up due to an increased payment from the La Porte ISD for officers. Additionally, the City has entered into a contract for the collection of mowing accounts and revenues have increased as a result.

Parks and Recreation revenues are projected to exceed the budget due to increased activity at the swimming pools. Recreation rental fees also increased due to the reopening of two centers that had been closed to make repairs from damages caused by Hurricane Ike.

Interest Earnings are estimated to drop \$70,144 from 2010 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 \$35,532,524, which is \$1,189,239, or 3.24%, lower than they were in the current year. The revenues for the new fiscal year are shown below:

Category	Original Budget 2010-11	Projection 2011-12	Variance	Percent
General Property Taxes	\$13,489,885	\$12,530,934	(\$958,951)	-7.11%
Franchise Taxes	2,175,391	2,145,000	(30,391)	-1.40%
Sales Taxes	2,866,451	3,256,758	390,307	13.62%
Industrial Payments	10,000,000	9,900,000	(100,000)	-1.00%
Other Taxes	89,321	80,000	(9,321)	-10.44%
Licenses & Permits	569,824	336,931	(232,893)	-40.87%
Fines & Forfeits	1,692,440	1,601,664	(90,776)	-5.36%
Charges for Services	3,731,732	3,955,693	223,961	6.00%
Parks & Recreation	240,700	287,050	46,350	19.26%
Recreation & Fitness Center	193,250	209,842	16,592	8.59%
Golf Course	1,069,000	963,800	(105,200)	-9.84%
Intergovernmental	2,000	1,000	(1,000)	-50.00%
Miscellaneous	42,000	50,000	8,000	19.05%
Operating Transfers	397,269	148,852	(248,417)	-62.53%
Interest	<u>162,500</u>	<u>65,000</u>	<u>(97,500)</u>	-60.00%
Total	\$36,721,763	\$ 35,532,524	(\$ 1,189,239)	-3.24%

Property taxes are projected to decrease by 7% from the original 2011 projection due to decreases in appraised values. The fiscal year 2011 projections were conservative, so while the 2012 budget shows a substantial decrease from 2011, it represents approximately a 3% decrease from the current year based on early information from the appraisal district.

Franchise Taxes are projected to decrease by \$30,391, or 1.40% when compared with the prior year's budget.

Sales Taxes are projected to increase by \$390,307 from the current year budget due to increased economic activity within the City. However, the budget projections for fiscal year 2011 were very conservative and an estimated decrease had been projected. Current year sales tax revenues have exceeded original estimates and the projection for fiscal year 2012 represents a 2% increase.

Industrial Payments are expected to decrease from the fiscal year 2011 budget by 1%. The decrease keeps the projections in line with the estimated revenues for the current year. Lower inventory levels are the cause of the decrease. With the current economic conditions, the warehouses in the industrial district are reducing the amount of inventory on hand.

Licenses and Permits are projected to be down from the current year budget by 40.9%, or \$232,893; however, when compared to the current year estimates, the projections reflect an increase of \$82,675. Based on information gathered by the planning department, a slight increase in building permit activity is anticipated.

Fines and Forfeits are projected to decrease by 5% from the current year budget. As mentioned previously when comparing fiscal year 2011 revenues with the original budget, the decrease in this revenue stream is a result of a shift in focus to weight violations and DOT violations. Since fiscal year 2008, the City has been a recipient of grant funding for the STEP program which has been very successful for traffic control. Unfortunately, the City will not receive those monies for fiscal year 2012; however, the City will continue self-funding this program.

Charges for Services are projected to increase by 6%, or \$223,961. The majority of this projected increase is from an increase in the residential solid waste fee by \$1.50 per resident per month, which will generate approximately \$180,000 more in revenues. Additionally, an increase in mowing and demolition fees is projected based on current year estimates.

Recreation and Fitness Center fees are projected to increase due to more revenue generated from class fees at the recreation and fitness center. A variety of new classes have been offered in the 2011 fiscal year which has impacted fees.

Golf Course Fees and Charges are projected to decrease slightly; however, due to a dry year, the golf course has experienced an increase in play. The projections are a little conservative since weather conditions are a major factor affecting play time. Additionally, economic factors affect play at the course as well.

Interest earnings are expected to continue to decline slightly in fiscal year 2012. 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 2010-11 are currently estimated at \$36,229,094, which is \$492,669 or 1.34%, less than the original budget.

The Non-Departmental Division exceeded the original budget due to higher than anticipated fees for credit card processing. The line item is showing a decrease for FY2012; however, half of these costs will be allocated to the Utility Fund. Additionally, an office equipment item was not budgeted for originally.

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

Department	Budget 2010-11	Current Estimate 2010-11	Variance	Percent
Emergency Services	\$ 4,529,048	\$ 4,431,980	(97,068)	-2.14%
Police	10,006,408	9,928,255	(78,153)	-0.78%
Golf Course	1,295,066	1,265,683	(29,383)	-2.27%
Administration	4,083,840	4,056,491	(27,349)	-0.67%
Finance	1,431,820	1,416,983	(14,837)	-1.04%
Non-Departmental	4,321,423	4,403,280	81,857	1.89%
Public Works	5,055,199	4,899,240	(155,959)	-3.09%
Parks & Recreation	4,011,264	3,900,728	(110,536)	-2.76%
Planning & Engineering	<u>2,074,691</u>	<u>1,926,454</u>	<u>(148,237)</u>	-7.15%
Total	\$ 36,808,759	\$ 36,229,094	(\$ 579,665)	-1.57%

The expenditures for the new year are budgeted at \$35,992,372, which is \$729,391, or 2% less than the current fiscal year. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2010-11	Budget 2011-12	Variance	Percent
Emergency Services	\$ 4,529,048	\$ 4,656,954	\$ 127,906	2.82%
Police	10,006,408	10,510,034	503,626	5.03%
Golf Course	1,295,066	1,323,454	28,388	2.19%
Administration	4,083,840	4,176,047	92,207	2.26%
Finance	1,431,820	1,461,628	29,808	2.08%
Non-departmental	4,321,423	2,863,694	(1,457,729)	-33.73%
Public Works	5,055,199	5,037,451	(17,748)	-0.35%
Parks & Recreation	4,011,264	3,929,207	(82,057)	-2.05%
Planning & Engineering	<u>2,074,691</u>	<u>2,033,903</u>	<u>(40,788)</u>	-1.97%
Total	\$ 36,808,759	\$ 35,992,372	(\$ 816,387)	-2.22%

Of the remaining thirty-two different General Fund divisions comprising these Departments, seventeen (17) budgeted at amounts equal to or less than their 2010-11 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.

Emergency Services Department (Emergency Medical Services Division) – The EMS division’s budget is increasing due to the addition of a third ambulance. The increase is for the purchase of the ambulance and the addition of six paramedic positions that will be needed to staff the ambulance. While this budget is increasing, expenditures from the Fire Suppression division are decreasing due to the approval of an Emergency Services District funded from sales tax revenues. A new fund was established to track those expenditures and revenues; therefore, decreasing the General Fund portion.

Police Department (Support Services Division) – Personnel movement among divisions is the reason for the increase in the Support Services division. The total staffing did not change; however, jailers were moved into the Patrol division and officers were moved to Support Services. The salaries and thus the related benefits are higher for those positions resulting in an increase to the budget.

Administration Department (Human Resources) – The Human Resources division accounts for part of the increase in the Administration department. Software maintenance agreements for an HR software package are accountable for a \$50,650 increase to that budget.

Administration Department (Information Technologies) – The IT budget is increasing as a result of the reallocation of all copier, printer and telephone charges, including cell phones, to this budget. The final year of incorporating a computer lease program rather than a purchase program additionally impacted this budget.

General Fund Overall Fund Condition

The projected end-of-year balance for the General Fund is \$17,835,028 which is approximately 50%, or 181 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 2010-11 are currently estimated at \$8,240,538, which is \$345,938 or 4.38%, more than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2010-11	Current Estimate 2010-11	Variance	Percent
Other	\$ 5,500	\$ 6,200	\$ 700	12.73%
Water	4,543,750	4,814,493	270,743	5.96%
Sewer	3,343,350	3,417,945	74,595	2.23%
Interest	<u>2,000</u>	<u>1,900</u>	<u>(100)</u>	-5.00%
Total	\$ 7,894,600	\$ 8,240,538	\$ 345,938	4.38%

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 2010-11 has been a record drought for the area; therefore, water revenues are expected to be above average 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 Budget 2010-11	Projection 2011-12	Variance	Percent
Other	\$ 5,500	\$ 6,200	\$ 700	12.73%
Water	4,543,750	4,499,750	(44,000)	-0.97%
Sewer	3,343,350	3,370,850	27,500	0.82%
Interest	<u>2,000</u>	<u>1,900</u>	<u>(100)</u>	-5.00%
Total	\$ 7,894,600	\$ 7,878,700	(\$ 15,900)	-0.20%

Utility Fund Expenses

The Utility Fund expenses for fiscal year 2010-11 are currently estimated at \$8,156,267, which is \$268,950, or 3.41% greater than the Fiscal Year 2010-11 budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2010-11	Current Estimate 2010-11	Variance	Percent
Water Production	\$ 582,022	\$ 577,258	(\$ 4,764)	-0.82%
Water Distribution	895,366	896,206	840	0.09%
Wastewater Collection	1,000,279	982,963	(17,316)	-1.73%
Wastewater Treatment	1,231,273	1,209,549	(21,724)	-1.76%
Utility Billing	697,365	699,956	2,591	0.37%
Non-departmental	<u>3,481,012</u>	<u>3,790,335</u>	<u>309,323</u>	8.89%
Total	\$ 7,887,317	\$ 8,156,267	\$ 268,950	3.41%

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 non-departmental division is up 8% due to an increase in the transfer to the CIP Fund of \$375,000 to provide funding for the Mainstreet Waterline project included in the FY2012 Budget.

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 2010-11	Budget 2011-12	Variance	Percent
Water Production	\$ 582,022	\$ 592,108	\$ 10,086	1.73%
Water Distribution	895,366	939,742	44,376	4.96%
Wastewater Collection	1,000,279	928,600	(71,679)	-7.17%
Wastewater Treatment	1,231,273	1,236,656	5,383	0.44%
Utility Billing	697,365	720,500	23,135	3.32%
Non-departmental	<u>3,481,012</u>	<u>3,343,427</u>	<u>(137,585)</u>	-3.95%
Total	\$ 7,887,317	\$ 7,761,033	(\$ 126,284)	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 3.95% decrease in the Non-Departmental division is attributed to the elimination 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 \$1,273,638, 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.

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 \$294,464, which leaves the fund fiscally stable at 9/30/12. The La Porte Area Water Authority is expected to have a working capital balance of \$2,065,177, which leaves the fund with an estimated 663 days of working capital at 9/30/12.

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 \$1,518,502 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 \$175,000 for estimated worker's compensation claims, \$286,224 for liability insurance and \$4.1 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 2011-12 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 2011-12 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 2012 fiscal year include \$2.4 million for parks related projects (including \$1.2 million for Improvements at Lomax Park/Rodeo Arena), public works projects (including \$1.5 for various utility improvements and \$1 million for street improvements) and with the remainder broken down into projects for police, including \$985,000 for a new animal shelter, and technology, such as network security and safety roadway cameras. In addition to the proposed projects for FY2012, the City has currently over \$3 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 improvements and drainage goals, can be found beginning on page 41. The projects identified for the fiscal year 2011-12 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 36.

LONG RANGE STRATEGIC PLANS

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

DEBT MANAGEMENT

The City has a Debt Management Plan that covers all of its debt service accounts. The plan outlines the extinguishment of current debt as well as future debt issues. The plan places emphasis on the next ten years. The plan is reproduced in its entirety in the Debt Service Section of this budget document beginning on page 337. Highlights of the three funds are:

- During FY2012, 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 \$296,861 for debt service in the fiscal year 2011-12 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 Treasurer is responsible for monitoring the City's cash position and for the prudent investing of the City's idle funds. Staff continuously performs analyses of operational cash flows. The City's philosophy is to match our investments with cash flows and rate yields. The City's Investment Policy is reviewed and approved by the City Council annually, and is recognized and certified by the Government Treasurers' Organization of Texas. The objectives of the Investment Policy are safety, liquidity, yield and risk of loss. The City uses 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 2012 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 FY2011. 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 41. 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 423. 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, 2010.

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

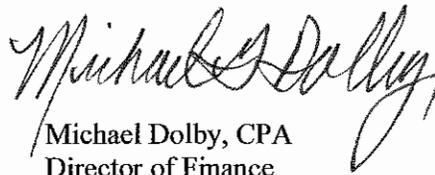
The preparation of the budget on a timely basis could not have been accomplished without the efforts and dedication of the staff of the Department of Finance. We would like to express our appreciation to our staff and other personnel from various departments who assisted in its preparation.

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,



Steve Gillett
Interim 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 36.

BASIS OF ACCOUNTING

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

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

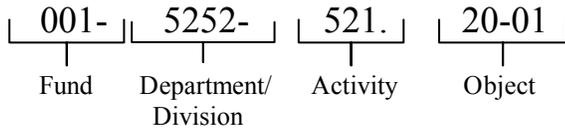
BASIS OF BUDGETING

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

ACCOUNTING CODE STRUCTURE

Our Accounting Code Structure is designed to function with a 14-digit code, which is further divided into 5 sections. A *Fund* is a specific purpose classification, with a self-balancing set of accounts. A *Department* is an organizational or functional unit and may cross fund lines, as illustrated in the table below. 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.

For example:



The account above represents the General Fund, Police Department/Administration Division, Public Services, Supplies/Office account.

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

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

THE BUDGET PROCESS

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

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

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

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

LEGAL LEVEL OF BUDGET CONTROL

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

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

AMENDMENT OF APPROVED BUDGET

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

BUDGET CALENDAR

A listing of key dates observed in the Fiscal Year 2011-12 Budget Process is as follows:

Saturday	April 9	Pre-Budget Workshop with Council
Tuesday	April 19	Budget Kickoff – Initial Discussion and Packet Distribution Begin Departmental Input Estimates and Projections
Mon-Wed	April 25-27	Meetings with Human Resources re: Personnel Related Items
Friday	May 13	Proposed Budgets to Finance Preliminary Revenue Estimates/Projections Completed
Thursday	May 26	Budget Review Completed by Finance
Friday	May 27	Proposed budgets to City Manager (Revenues & Expenditures)
Week	June 13-17	City Manager review with Departments
Friday	July 1	Final Revenue Estimates Prepared
Tuesday	July 5	Budget review completed by City Manager
Monday	July 25	City Manager sends City Council Proposed Budget
Monday	July 25	City Council to determine place and time of Public Hearing
Week	Aug 8-12	City Manager Budget Workshops with Council
Sunday	Aug 28	Post Notice of Public Hearing and Notice of Property Tax Revenue Increase
Monday	Sep 12	City Council Adopts Budget/Public Hearing

ORGANIZATION OF FUNDS

GOVERNMENTAL FUND TYPES

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

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

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

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

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

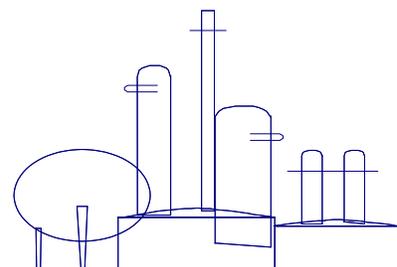
Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the 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 2010 was an estimated 33,800 people living within the City of La Porte. The increase for the last decade was 6.0% or 1,920 people. The population is estimated each year based on building permits issued by the City's Inspection Division. The U.S. Census Bureau provided the year 2010 population estimate. The following table reflects the population for the past 10 years:

<u>Year</u>	<u>Population</u>	<u>Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
2010	33,800	(2,979)	(8.0%)
2009	36,779	1,261	3.6%
2008	35,518	156	0.4%
2007	35,362	537	1.5%
2006	34,825	287	0.8%
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%

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 21st 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

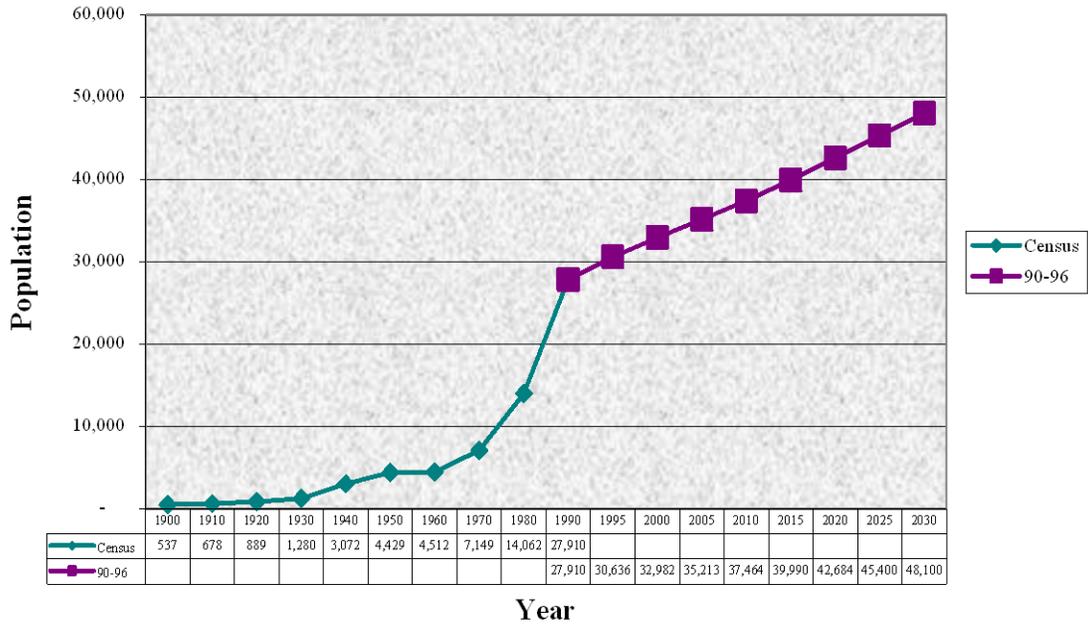
Income below poverty level, 1989

9 percent

Rate of Unemployment 1998

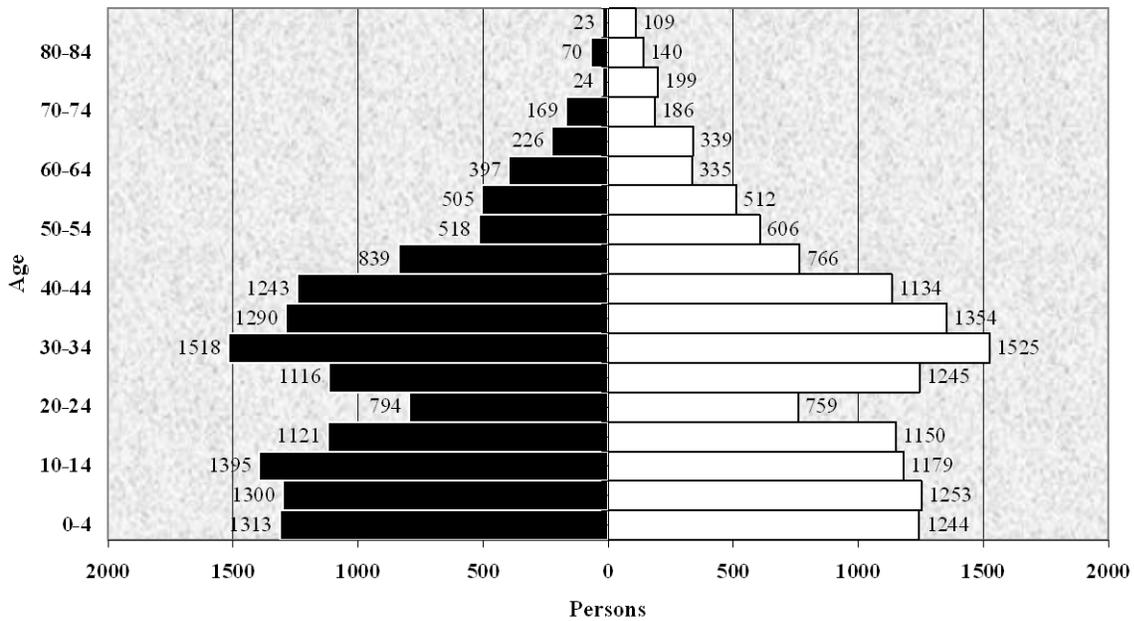
3.5 percent

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.

Category	Existing	Year 2020	Percentage of Total	Change
<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
TOTAL	5,772	7,507	100%	1,734

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 4th 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.

Park Classification	Existing Supply	Recommended Supply	Sufficiency or (Deficiency)
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 ¹	71	93	2.2	2.9	0	1
2005	35,213 ²	77	102	2.2	2.9	6	5
2010	37,464 ²	82	109	2.2	2.9	11	6
2015	39,990 ²	88	116	2.2	2.9	17	7
2020	42,684 ²	94	124	2.2	2.9	23	9

¹ Estimated population

² 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 ¹	48	35	1.50	1.10	35	(45)
2005	35,213 ²	53	39	1.50	1.10	40	(41)
2010	37,464 ²	56	41	1.50	1.10	43	(39)
2015	39,990 ²	60	44	1.50	1.10	47	(36)
2020	42,684 ²	64	47	1.50	1.10	51	(33)

¹ Estimated population

² Projected population

Source: Wilbur Smith Associates, 1999

Library Services

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

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

Community Facilities Goals:

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

Public Safety

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

Public Safety Goals:

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

Key policies include:

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

RESIDENTIAL DEVELOPMENT

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

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

Goals for residential development:

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

Neighborhood protection provisions include:

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

BEAUTIFICATION AND CONSERVATION

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

Goals for Beautification:

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

Downtown La Porte

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

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

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

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

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

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

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



REDEVELOPMENT STRATEGY

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

Redevelopment Goals:

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

Historic Downtown Area

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

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

Older Neighborhoods

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

Bayfront Area

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

IMPLEMENTATION

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

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

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



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

Implementation Goals:

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

City of La Porte
Consolidated Summary of All Funds

	Balance 09/30/10	FY 10-11 Revenues	FY 10-11 Expenses	Balance 09/30/11	Change in Fund Balance
Governmental Fund Types:					
General Fund	\$ 18,294,876	\$ 35,532,524	\$ 35,992,372	\$ 17,835,028	\$ (459,848)
Grant Fund	1,084,342	516,622	580,442	1,020,522	(63,820)
Street Maintenance Sales Tax	267,662	815,189	1,050,000	32,851	(234,811)
Emergency Services District	-	815,189	705,000	110,189	110,189
Community Investment	416,462	254,846	229,000	442,308	25,846
Hotel/Motel Occupancy Tax	718,151	392,000	353,742	756,409	38,258
Section 4B Sales Tax	2,031,535	1,632,379	1,806,710	1,857,204	(174,331)
Tax Increment Reinvestment	187,169	1,901,000	1,703,704	384,465	197,296
Total Governmental Types	23,000,197	41,859,749	42,420,970	22,438,976	(561,221)
Enterprise:					
Utility	1,155,701	7,878,700	7,761,033	1,273,368	117,667
Airport	373,743	54,500	133,779	294,464	(79,279)
La Porte Area Water Authority	2,107,035	1,094,649	1,136,507	2,065,177	(41,858)
Total Enterprise	3,636,479	9,027,849	9,031,319	3,633,009	(3,470)
Internal Service					
Motor Pool	3,631,963	2,136,343	2,658,182	3,110,124	(521,839)
Insurance Fund	1,714,979	4,529,724	5,334,634	910,069	(804,910)
Technology Fund	684,916	170,848	-	855,764	170,848
Total Internal Service	6,031,858	6,836,915	7,992,816	4,875,957	(1,155,901)
Capital Improvement:					
General	2,565,560	1,264,047	3,251,020	578,587	(1,986,973)
Utility	493,167	439,900	931,447	1,620	(491,547)
Sewer Rehabilitation	75,079	300,500	350,000	25,579	(49,500)
Drainage Improvement Fund	(53,451)	265,350	195,000	16,899	70,350
2004 C/O Bond Fund	40,903	-	-	40,903	-
2005 C/O Bond Fund	67,553	-	67,553	-	(67,553)
2006 C/O Bond Fund	(199,064)	-	-	(199,064)	-
2006 GO Bond Fund	37,772	-	-	37,772	-
2007 C/O Bond Fund	408,133	-	408,133	-	(408,133)
2010 C/O Bond Fund	173,682	2,000	174,000	1,682	(172,000)
Other Infrastructure	64,209	750	-	64,959	750
Total Capital Improvement	3,673,542	2,272,547	5,377,153	568,936	(3,104,606)
Debt Service:					
General	3,235,281	3,548,421	3,746,270	3,037,432	(197,849)
Utility	295,589	297,661	306,679	286,571	(9,018)
La Porte Area Water Authority	175	693,150	693,150	175	-
Total Debt Service	3,531,045	4,539,232	4,746,099	3,324,178	(206,867)
Total All Funds	\$ 39,873,120	\$ 64,536,292	\$ 69,568,357	\$ 34,841,055	\$ (5,032,065)

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

Street Maintenance Sales Tax Fund – the 88% decrease is due to street maintenance projects. The fund utilizes sales tax revenues passed for street maintenance and is not designed to build up fund balance reserve.

Tax Increment & Reinvestment Fund – 105% increase due to a projected increase in property tax revenues for the TIRZ resulting from more activity within the district.

Utility Fund – The 10% increase in the utility fund balance is due to a decrease in proposed expenditures. An administrative transfer to the general fund has been discontinued to in an effort to maintain 60 days of working capital.

Airport Fund – The 21% decrease in the airport fund balance is due to the inclusion of \$75,000 for beautification projects at the airport. The fund is projected to have 803 days of working capital at the end of FY2012.

Motor Pool Fund – 14% decrease due to planned vehicle replacements for fiscal year 2012. Lease fees are paid in annually by the divisions to build up reserves for future replacements. During FY2012, many larger pieces of equipment, including a grader, sewer cleaner and multiple police cruisers, are due to be replaced.

Insurance Fund – 47% decrease due to a projected increase in health insurance costs for both the estimated fiscal year 2011 and projected 2012 budgets. As mentioned in the budget message, health incentive programs as well as plan analyses are being performed to control costs.

Technology Fund – 25% increase due to no planned computer or technology replacements for fiscal year 2012. Similar to the Motor Pool Fund, this fund is designed to build reserves for upcoming replacements.

General CIP Fund – 77% decrease due to planned capital improvement projects.

Utility CIP Fund – 100% 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 – 66% decrease due to annual sewer rehabilitation improvements. This fund is not designed to carry a significant fund balance as it receives annual funding from the Utility Fund.

Drainage Improvement Fund – The 132% increase is due to the re-establishment of a positive fund balance. Due to committed projects for fiscal year 2011, the fund summary shows a negative balance at year end. The fiscal year 2012 revenues from the drainage fee return the fund balance to a positive number.

2005 C/O Bond Fund – 100% decrease due to the funding of a portion of improvements at lift station #6 to deplete the remaining bond monies.

2007 C/O Bond Fund – 100% decrease due to the debt repayment from the sports complex and the completion of several projects, including dump pad and debris removal at the wastewater treatment plant and replacement of utility equipment.

2010 C/O Bond Fund – 99% decrease due to the funding of drainage improvement projects for which the debt was issued.

ORDINANCE NO. 11-3377

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012; 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, 2011, through September 30, 2012, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 25, 2011, and a public hearing scheduled for September 12, 2011 was duly advertised and held.

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

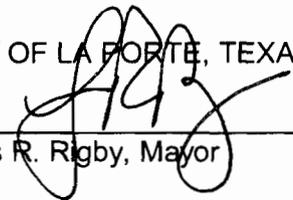
SECTION 1: That the Budget for the City of La Porte, Texas, now before the said City Council for consideration, a complete copy of which is on file with the City Secretary and incorporated hereto by reference, is hereby adopted as the Budget for the said City of La Porte, Texas, for the period of October 1, 2011, through September 30, 2012.

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.

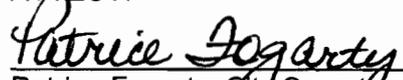
SECTION 4: This Ordinance shall be in effect from and after its passage and approval.

PASSED AND APPROVED this the 12th day of September, 2011.

CITY OF LA PORTE, TEXAS


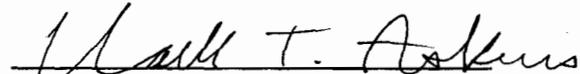
Louis R. Rigby, Mayor

ATTEST:



Patrice Fogarty, City Secretary

APPROVED:



Clark T. Askins, Assistant City Attorney

RESOLUTION NO. 11-09

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2011 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 2011 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2011 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, 2011, property with a total appraised value of \$2,535,159,533.00 and a total taxable value of \$2,041,098,822.00.

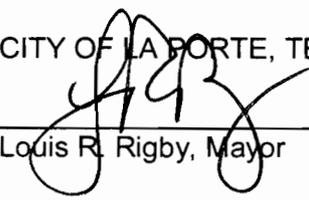
WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$25,092,489.00 as of January 1, 2011;

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

Section 1. the 2011 taxable roll in the amount of \$2,041,098,822.00, 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.

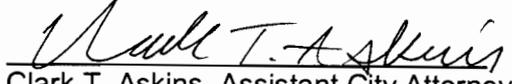
PASSED AND APPROVED this the 12th day of September, 2011.

CITY OF LA PORTE, TEXAS


Louis R. Rigby, Mayor

ATTEST:


Patrice Fogarty, City Secretary

APPROVED:


Clark T. Askins, Assistant City Attorney

ORDINANCE NO. 11-3380

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, 2011, and ending September 30, 2012, 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, 2011, except so much as may be exempt under the constitution and laws of the United States, this State, and the City of La Porte, the following taxes:

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

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

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

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

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

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

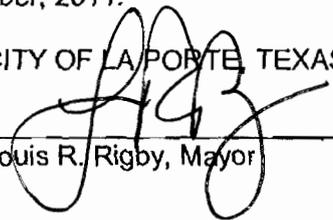
Section 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

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

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

PASSED AND APPROVED this the 26th day of September, 2011.

CITY OF LA PORTE, TEXAS



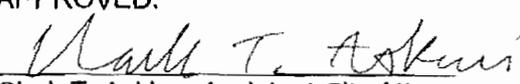
Louis R. Rigby, Mayor

ATTEST:



Patrice Fogarty, City Secretary

APPROVED:



Clark T. Askins, Assistant City Attorney

WATER AND SEWER RATES

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

RATES FOR WATER SERVICE

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

A. Residential Use:

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

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

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

C. Commercial and Industrial Use:

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

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

D. Volume Charges;

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

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

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

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

\$2.98 per 1,000 gallons.

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

\$3.28 per 1,000 gallons.

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

\$3.77 per 1,000 gallons.

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

RATES FOR SEWER SERVICES

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

A. Residential Use:

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

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

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

C. Commercial and Industrial Use:

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

3/4" meter, or smaller meter	\$ 16.95
1" meter:	\$ 25.95
1 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
00-01	1,422,739,210	0.71	10,026,496	9,780,571	97.5%
01-02	1,504,630,980	0.71	10,786,185	10,463,515	97.0%
02-03	1,512,664,520	0.71	10,826,184	10,491,257	96.9%
03-04	1,560,406,910	0.71	11,178,351	10,829,202	96.9%
04-05	1,634,888,940	0.71	11,669,473	11,334,572	97.1%
05-06	1,695,166,598	0.71	12,080,351	11,755,121	97.3%
06-07	1,792,232,683	0.71	12,703,850	12,418,873	97.8%
07-08	1,950,489,769	0.71	13,857,467	13,476,872	97.3%
08-09	2,204,920,061	0.71	15,654,937	15,377,149	98.2%
09-10	2,329,926,727	0.71	16,542,483	16,309,818	98.6%

Assessment basis for all years is 100%

**CITY OF LA PORTE
ANALYSIS OF TAX RATE
FOR FISCAL YEAR 2011-2012**

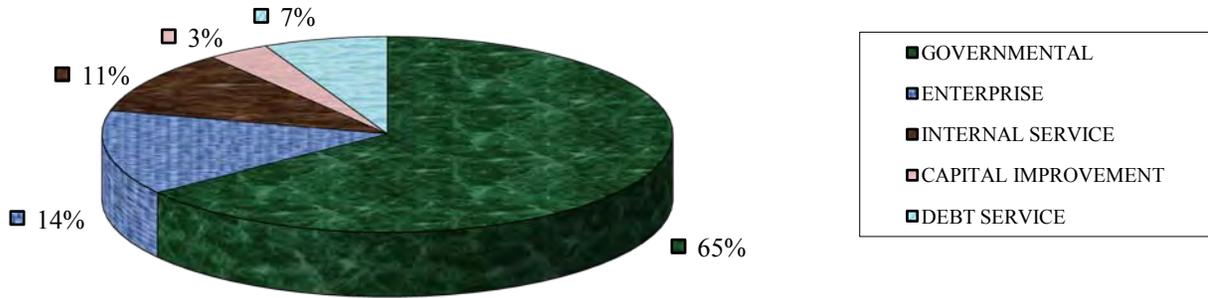
Appraised Valuation (100% Market)	2,535,159,533
Less Exemptions	494,060,711
Total Assessed (Taxable) Value	2,041,098,822
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	14,491,802
Estimated Collection Rate	98.0%
Estimated Tax Collections	14,201,967
Allocated to General Fund (Rate of .605)	12,101,675
Allocated to Debt Service (Rate of .105)	2,100,291

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

	Actual 2009-10	Budget 2010-11	Revised 2010-11	Projected 2011-12
REVENUES				
General Property Taxes	\$ 17,864,635	\$ 17,900,877	\$ 17,201,499	\$ 16,719,084
Franchise Taxes	2,242,975	2,175,391	2,119,669	2,145,000
Sales Taxes	5,499,408	5,016,290	5,587,575	6,513,515
Industrial Payments	10,732,582	10,256,410	10,153,846	10,153,846
Other Taxes	414,272	504,321	510,000	470,000
License & Permits	476,478	569,824	254,256	336,931
Fines & Forfeits	1,802,785	1,752,940	1,689,800	1,724,664
Charges for Services	9,642,808	7,369,513	7,373,991	7,539,884
Parks & Recreation	476,634	240,700	266,350	287,050
Recreation & Fitness	184,146	193,250	199,428	209,842
Employee Health Services	3,681,531	3,632,643	3,638,143	4,041,828
Water Revenue	5,420,348	5,747,585	5,826,692	5,581,665
Wastewater Revenue	3,307,484	3,443,350	3,432,945	3,420,850
Intergovernmental	988,532	531,051	301,851	389,272
Miscellaneous	180,079	42,500	6,873,526	51,350
Other Financing Sources	7,230,898	791,164	791,164	748,384
Operating Transfers - In	13,344,278	5,660,394	6,291,009	4,057,077
Interest Income	336,572	325,750	180,448	146,050
TOTAL REVENUE ALL FUNDS	\$ 83,826,445	\$ 66,153,953	\$ 72,692,192	\$ 64,536,292
	Actual 2009-10	Budget 2010-11	Revised 2010-11	Projected 2011-12
EXPENDITURES				
Personal Services	\$ 27,344,107	\$ 28,463,401	\$ 27,828,746	\$ 29,323,833
Supplies	2,641,926	2,521,223	2,490,174	2,557,442
Services and Charges	18,275,330	18,665,670	18,428,896	18,330,753
Capital Outlay	13,898,280	9,248,725	24,917,128	10,553,153
Debt Service	4,234,091	4,522,560	4,522,560	4,746,099
Operating Transfers - Out	13,344,278	5,660,394	6,291,009	4,057,077
TOTAL EXPENDITURES ALL FUNDS	\$ 79,738,012	\$ 69,081,973	\$ 84,478,513	\$ 69,568,357

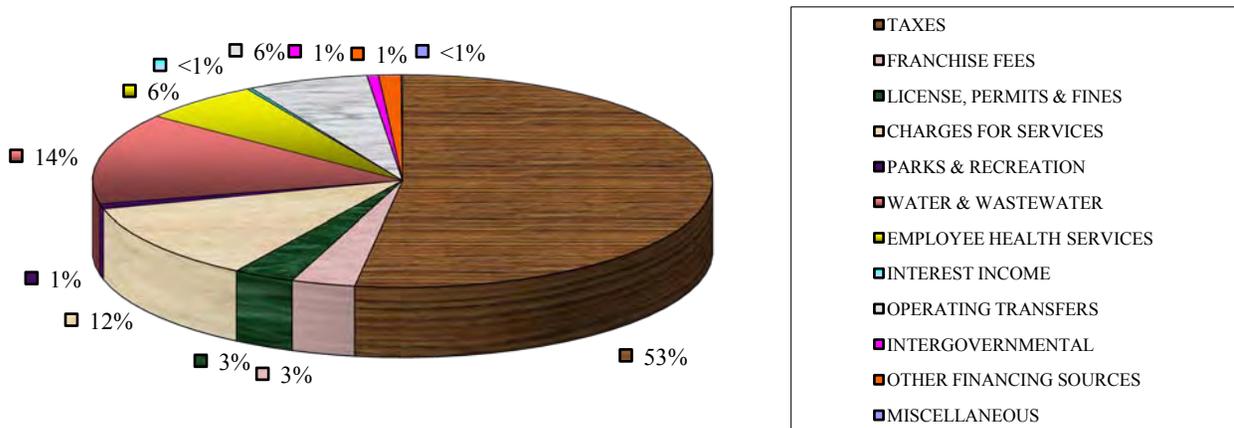
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE FISCAL YEAR 2011-12



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2011-12

ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2011-12



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2011-12

**City of La Porte
Revenue Projection Rationale
For Year 2011-12**

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 – Ad Valorem Taxes, or property taxes, represent 35% of total General Fund revenues. The major component that determines the projected revenue in this category is the proposed net taxable value of all real and personal property located within the City, which is received from the Harris County Appraisal District at the end of August. Projections are calculated using current values and preliminary estimates provided by the county. Our projection of Ad Valorem revenue indicates approximately a 3% decrease compared to the FY 2010-11 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, which represent 28% of total general fund revenues. These payments are made by companies located in the City's two industrial zones. The City enters into a contract with each company. The In-Lieu percentage is 62%. The FY2012 projection remains flat compared with the FY2011 estimate. Inventory levels are expected to remain low over the next year. 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. FY2012 projections are anticipated to increase by 2% over estimated 2011 receipts. Sales tax revenues were impacted by the recent economic downturn; however, throughout the 2011 fiscal year the City has seen an increasing trend in sales tax revenues. The majority of the sales tax revenues generated are from manufacturing and service industries. (The Street Maintenance ¼ Cent Sales Tax and Section 4B ½ Cent Sales Tax, and Emergency Services District ¼ Cent Sales Tax projections have been calculated based on the same assumptions.)

City of La Porte
Revenue Projection Rationale, Continued
For Year 2011-12

Franchise Fees - The City receives franchise fees from utility companies as compensation for the use of right-of-ways. Revenues from natural gas, electric power, telephone and cable television are projected to decrease by 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.

Residential Solid Waste – This revenue is derived from services provided by the City for trash pick up in the City's residential area. This revenue stream is relatively easy to project because of the constant population and constant rates. Additionally, weather and other outside factors do not affect this revenue source. This revenue stream is expected to increase by \$180,000 over FY2011 estimates to \$2.16 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 FY2011 revised estimates.

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 2011-12 income estimate is based on a rate of less than ½%.

Proprietary Funds

Water and Sewer Revenue - These two revenue accounts represent 92% 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 98% 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.

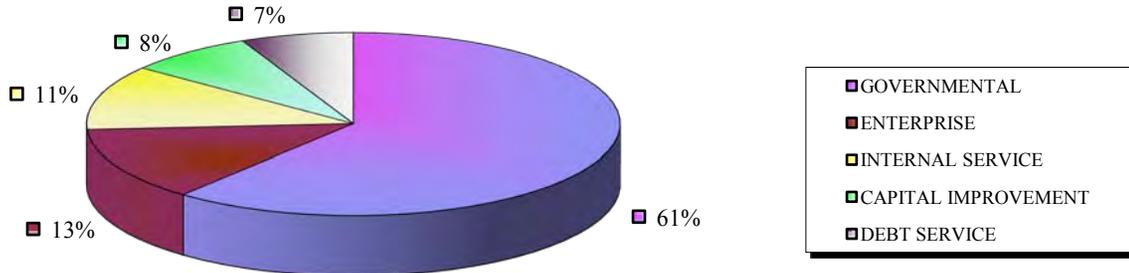
Charges for Services represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to increase by \$40,528, or 2%.

Charges to Departments represent 79% of total **Insurance Fund** revenues this year. Due to the rising costs to provide health insurance, plan analyses are being performed to uncover any areas for cost savings. These charges are based on anticipated costs of providing health insurance to City employees and retirees.

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

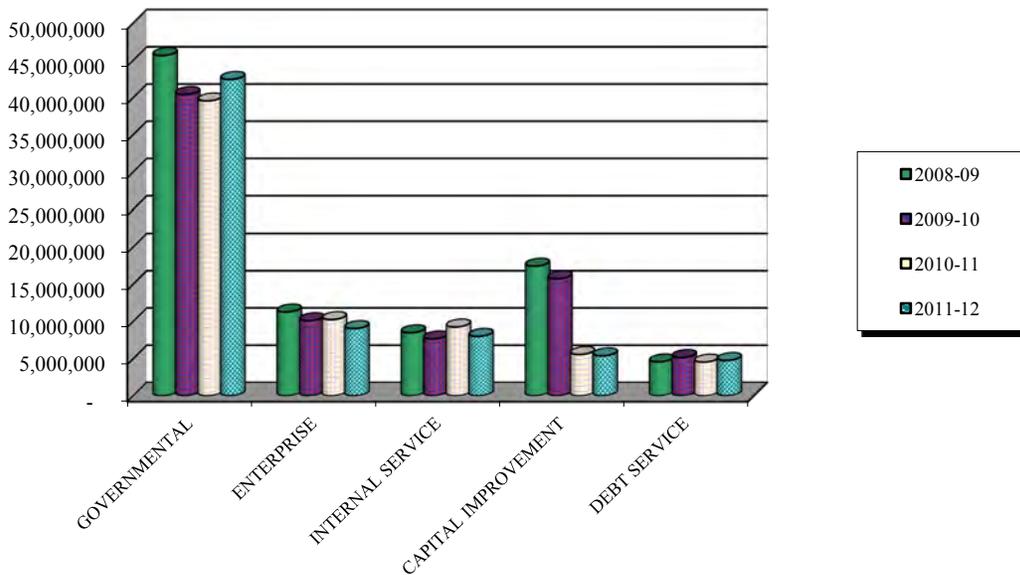
APPROPRIATION BY FUND

FISCAL YEAR 2011-2012



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2011-12. As shown, the governmental funds, which include the General Fund make up 61% of total appropriations. The General Fund is 52% 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 the trend for the capital improvement funds. The increase shown in the Governmental Funds is the relocation of the Golf Course Fund into the General Fund. A corresponding decrease is shown for the Enterprise Funds. The slight spikes in the Internal Service Funds are largely due to large equipment replacements. Capital Improvements are showing a decline due to the completion of projects that utilized left over funding from bond issuances.

**City Of La Porte
Appropriation by Fund**

	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12
Governmental Fund Types				
General	\$ 36,382,175	\$ 32,894,465	\$ 34,139,517	\$ 35,992,372
Grant Fund	1,923,528	2,160,353	831,499	580,442
Street Maintenance Sales Tax	700,000	700,000	700,000	1,050,000
La Porte Emergency Services Dist	-	-	-	705,000
Community Investment	386,575	344,700	351,000	229,000
Hotel/Motel	463,749	977,522	373,519	353,742
La Porte Development Corp	4,339,685	1,910,464	1,215,599	1,806,710
Tax Increment Reinvestment	1,435,775	1,413,966	1,919,250	1,703,704
Total Governmental Types	45,631,487	40,401,470	39,530,384	42,420,970
Enterprise Funds				
Utility	8,689,854	7,740,176	7,885,956	7,761,033
Sylvan Beach Pavilion	217,690	3,500	-	-
Airport	23,483	22,368	22,068	133,779
La Porte Area Water Authority	1,005,288	974,545	1,040,920	1,136,507
Golf Course	1,324,826	1,360,393	1,285,704	-
Total Enterprise	11,261,141	10,100,982	10,234,648	9,031,319
Internal Service Funds				
Motor Pool	2,640,159	1,969,367	3,043,748	2,658,182
Insurance Fund	4,575,547	4,497,908	4,903,465	5,334,634
Technology Fund	1,255,818	1,184,405	1,296,542	-
Total Internal Service	8,471,524	7,651,680	9,243,755	7,992,816
Capital Improvement Funds				
General CIP	11,177,355	2,255,100	2,388,442	3,251,020
Utility CIP	-	105,000	1,020,000	931,447
Sewer Rehabilitation CIP	350,000	350,000	345,000	350,000
Drainage Improvement Fund	-	169,000	270,000	195,000
Sylvan Beach CIP	-	-	-	-
LPAWA CIP	-	-	-	-
Other Infrastructure	-	504,000	330,000	-
1998 GO Bond CIP	590,195	-	-	-
2000 GO Bond CIP	149,109	-	-	-
2002 GO Bond CIP	1,990	-	-	-
2004 CO Bond CIP	861,883	376,570	550,000	-
2005 CO Bond CIP	341,678	256,503	-	67,553
2005 GO Bond CIP	73,824	16,219	-	-
2006 CO Bond CIP	2,212,267	966,497	-	-
2006 GO Bond CIP	18,021	-	-	-
2007 CO Bond CIP	1,640,317	1,125,492	647,184	408,133
2010 CO Bond CIP	-	9,600,000	-	174,000
Total Capital Improvement	17,416,639	15,724,381	5,550,626	5,377,153
Debt Service Funds				
General Debt Service	3,345,768	4,076,755	3,516,576	3,746,270
Utility Debt Service	463,850	326,314	316,496	306,679
LPAWA Debt Service	750,069	740,456	689,488	693,150
Total Debt Service	4,559,687	5,143,525	4,522,560	4,746,099
Total Adopted Budget	\$ 87,340,478	\$ 79,022,038	\$ 69,081,973	\$ 69,568,357

City Of La Porte
Appropriation by Department
All Funds

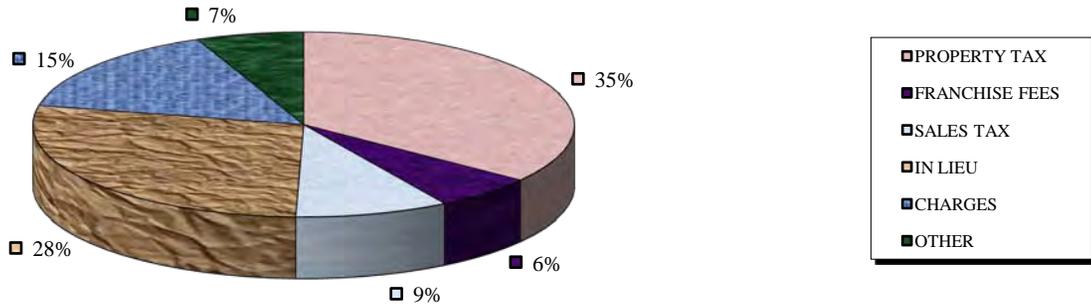
	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12
EMERGENCY SERVICES				
Fire Prevention	\$ 324,302	\$ 296,336	\$ 302,865	\$ 292,153
Fire Suppression	1,923,888	2,069,259	2,051,973	1,678,813
Emergency Medical Services	1,895,955	2,088,526	2,156,809	2,685,988
Total Emergency Services	<u>4,144,145</u>	<u>4,454,121</u>	<u>4,511,647</u>	<u>4,656,954</u>
POLICE				
Police Administration	789,225	924,719	950,025	970,736
Police Patrol	5,644,603	5,055,211	4,997,603	5,238,816
Criminal Investigation	1,676,398	1,886,548	1,897,831	1,899,193
Support Services	962,678	2,133,060	2,134,391	2,401,289
Total Police	<u>9,072,904</u>	<u>9,999,538</u>	<u>9,979,850</u>	<u>10,510,034</u>
ADMINISTRATION				
Administration	573,072	598,201	581,951	540,035
Emergency Management	287,074	293,147	300,602	292,169
Human Resources	307,635	334,429	341,212	390,929
Liability Insurance Division	656,910	519,234	528,092	495,224
Employee Health Services	3,918,637	3,978,674	4,375,373	4,839,410
Municipal Court	647,638	706,191	716,403	710,837
MIS/Computer Maintenance	953,614	934,705	1,296,542	1,576,593
Computer Replacement	302,204	249,700	-	-
City Secretary	410,260	405,350	432,291	404,049
Legal	184,309	180,933	187,094	193,325
City Council	76,961	131,986	71,489	68,110
Golf Course Club House	467,901	515,875	512,932	523,124
Golf Course Maintenance	856,925	844,518	772,772	800,330
Total Administration	<u>9,643,140</u>	<u>9,692,943</u>	<u>10,116,753</u>	<u>10,834,135</u>
FINANCE				
Accounting	736,813	790,429	731,127	762,309
Purchasing	233,938	254,847	242,470	250,432
Tax	433,991	451,121	456,292	448,887
Non-Departmental - GF	8,777,916	3,337,668	4,562,460	2,863,694
Utility Billing	622,850	664,890	690,420	720,500
Non-Departmental - UF	4,792,279	3,607,299	3,514,011	3,343,427
Total Finance	<u>15,597,787</u>	<u>9,106,254</u>	<u>10,196,780</u>	<u>8,389,249</u>
PLANNING & ENGINEERING				
Planning & Engineering	787,843	834,268	961,454	924,441
GIS Division	189,627	214,153	178,757	183,225
Inspection Services	903,586	954,302	911,513	926,237
Total Planning & Engineering	<u>1,881,056</u>	<u>2,002,723</u>	<u>2,051,724</u>	<u>2,033,903</u>

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12
PARKS AND RECREATION				
Parks Maintenance	2,084,233	2,037,232	2,169,366	2,131,379
Recreation	719,794	779,106	828,539	789,663
Special Services	476,484	476,619	454,124	467,641
Sylvan Beach Pavilion	217,690	3,500	-	-
Administration	468,142	528,112	527,158	540,524
Total Parks and Recreation	3,966,343	3,824,569	3,979,187	3,929,207
PUBLIC WORKS				
Public Works Administration	360,083	382,656	367,282	358,628
Streets	2,395,844	2,510,867	2,419,108	2,385,174
Residential Solidwaste	2,084,883	2,218,189	2,187,328	2,273,649
Commercial Solidwaste	25,000	21,000	20,000	20,000
Vehicle Maintenance	1,057,243	1,169,556	1,151,074	1,139,680
Vehicle Replacement	1,582,916	799,811	1,892,674	1,518,502
La Porte Area Water Authority	1,005,288	974,545	1,040,920	1,136,507
Airport	23,483	22,368	22,068	133,779
Water Production	510,774	555,078	580,673	592,108
Water Distribution	832,500	826,370	885,237	939,742
Wastewater Collection	940,468	962,883	991,238	928,600
Wastewater Treatment	990,983	1,123,656	1,224,377	1,236,656
Total Public Works	11,809,465	11,566,979	12,781,979	12,663,025
MISCELLANEOUS				
Grant Fund	1,923,528	2,160,353	831,499	580,442
Street Maintenance Sales Tax Fund	700,000	700,000	700,000	1,050,000
Emergency Services District	-	-	-	705,000
Community Investment	386,575	344,700	351,000	229,000
Hotel/Motel	463,749	977,522	373,519	353,742
La Porte Development Corporation	4,339,685	1,910,464	1,215,599	1,806,710
Tax Increment Reinvestment Zone	1,435,775	1,413,966	1,919,250	1,703,704
General CIP	11,177,355	2,255,100	2,388,442	3,251,020
Utility CIP	-	105,000	1,020,000	931,447
Sewer Rehabilitation CIP	350,000	350,000	345,000	350,000
Drainage Improvement Fund	-	169,000	270,000	195,000
1998 GO Bond CIP	590,195	-	-	-
2000 GO Bond CIP	149,109	-	-	-
2002 GO Bond CIP	1,990	-	-	-
2004 C/O Bond CIP	861,883	376,570	550,000	-
2005 C/O Bond CIP	341,678	256,503	-	67,553
2005 GO Bond CIP	73,824	16,219	-	-
2006 C/O Bond CIP	2,212,267	966,497	-	-
2006 GO Bond CIP	18,021	-	-	-
2007 C/O Bond CIP	1,640,317	1,125,492	647,184	408,133
2010 C/O Bond CIP	-	9,600,000	-	174,000
Other Infrastructure	-	504,000	330,000	-
General Debt Service	3,345,768	4,076,755	3,516,576	3,746,270
Utility Debt Service	463,850	326,314	316,496	306,679
LPAWA Debt Service	750,069	740,456	689,488	693,150
Total Miscellaneous Funds	31,225,638	28,374,911	15,464,053	16,551,850
TOTAL ADOPTED BUDGET	\$ 87,340,478	\$ 79,022,038	\$ 69,081,973	\$ 69,568,357

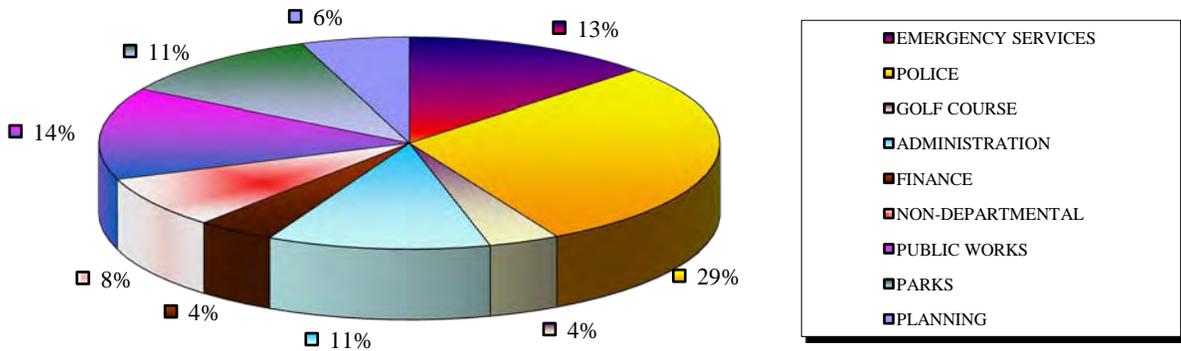
GENERAL FUND

GENERAL FUND SOURCES FISCAL YEAR 2011-12



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2011-12.

GENERAL FUND USES FISCAL YEAR 2011-12



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2011-12.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Projected 2011-12	Percent Change
General Property Taxes	\$ 13,566,424	\$ 13,489,885	\$ 12,968,113	\$ 12,530,934	-7.11%
Franchise Fees	2,170,700	2,175,391	2,119,669	2,145,000	-1.40%
Sales Taxes	3,142,521	2,866,451	3,192,900	3,256,758	13.62%
Industrial Payments	10,464,176	10,000,000	9,900,000	9,900,000	-1.00%
Other Taxes	77,450	89,321	80,000	80,000	-10.44%
Licenses & Permits	476,478	569,824	254,256	336,931	-40.87%
Fines Forfeits	1,531,699	1,692,440	1,591,950	1,601,664	-5.36%
Charges for Services	3,646,374	3,731,732	3,790,343	3,955,693	6.00%
Parks & Recreation	476,634	240,700	266,350	287,050	19.26%
Recreation & Fitness	184,146	193,250	199,428	209,842	8.59%
Golf Course	-	1,069,000	972,816	963,800	0.00%
Intergovernmental	863	2,000	1,000	1,000	-50.00%
Miscellaneous	64,944	42,000	6,873,026	50,000	19.05%
Operating Transfers	730,271	397,269	397,269	148,852	-62.53%
Interest	137,144	162,500	67,000	65,000	-60.00%
Total Revenues	\$ 36,669,824	\$ 36,721,763	\$ 42,674,120	\$ 35,532,524	-3.24%

Expenditures:	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Projected 2011-12	Percent Change
Emergency Services	\$ 4,390,632	\$ 4,529,048	\$ 4,431,980	\$ 4,656,954	2.82%
Police	9,903,482	10,006,408	9,928,255	10,510,034	5.03%
Golf Course	1,375,514	1,295,066	1,265,683	1,323,454	2.19%
Administration	3,687,207	4,083,840	4,056,491	4,176,047	2.26%
Finance	1,509,319	1,431,820	1,416,983	1,461,628	2.08%
Non-Departmental	8,773,687	4,321,423	4,403,280	2,863,694	-33.73%
Public Works	4,911,236	5,055,199	4,899,240	5,037,451	-0.35%
Parks	4,060,961	4,011,264	3,900,728	3,929,207	-2.05%
Planning	1,881,538	2,074,691	1,926,454	2,033,903	-1.97%
Total Expenditures	\$ 40,493,576	\$ 36,808,759	\$ 36,229,094	\$ 35,992,372	-2.22%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Projected 2011-12	Percent Change
Water Revenue	\$ 4,429,363	\$ 4,543,750	\$ 4,814,493	\$ 4,499,750	-0.97%
Sewer Revenue	3,242,088	3,343,350	3,417,945	3,370,850	0.82%
Operating Transfers	818,883	-	-	-	-
Interest	2,499	2,000	1,900	1,900	-5.00%
Other Revenue	8,175	5,500	6,200	6,200	12.73%
Total Revenue	\$ 8,501,008	\$ 7,894,600	\$ 8,240,538	\$ 7,878,700	-0.20%
Expenses:					
Water Production	\$ 576,091	\$ 582,022	\$ 577,258	\$ 592,108	1.73%
Water Distribution	963,174	895,366	896,206	939,742	4.96%
Wastewater Collection	1,009,315	1,000,279	982,963	928,600	-7.17%
Wastewater Treatment	1,351,177	1,231,273	1,209,549	1,236,656	0.44%
Utility Billing	716,513	697,365	699,956	720,500	3.32%
Non Departmental	3,455,832	3,481,012	3,790,335	3,343,427	-3.95%
Total Expenses	\$ 8,072,102	\$ 7,887,317	\$ 8,156,267	\$ 7,761,033	-1.60%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Projected 2011-12	Percent Change
Franchise Fees	\$ 72,275	\$ -	\$ -	\$ -	-
Charges for Services	3,307,422	2,239,599	2,239,599	2,291,691	2.33%
Employee Health Services	3,681,531	3,632,643	3,638,143	4,041,828	11.26%
Miscellaneous	79,928	-	4,619	-	-
Operating Transfers	2,297,775	897,775	1,117,775	479,646	-46.57%
Interest	34,495	39,000	24,510	23,750	-39.10%
Total Revenue	\$ 9,473,426	\$ 6,809,017	\$ 7,024,646	\$ 6,836,915	0.41%
Expenses:					
Motor Pool Fund	\$ 2,018,370	\$ 3,060,433	\$ 2,911,033	\$ 2,658,182	-13.14%
Insurance Fund	4,680,594	4,903,465	5,209,759	5,334,634	8.79%
Technology Fund	284,713	-	-	-	-
Total Expenses	\$ 6,983,677	\$ 7,963,898	\$ 8,120,792	\$ 7,992,816	0.36%

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

ENTERPRISE FUNDS

Revenues:	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Projected 2011-12	Percent Change
Charges for Services	\$ 982,713	\$ 1,156,617	\$ 1,049,981	\$ 1,085,415	-6.16%
Other Financing Sources	101,772	101,676	101,676	55,234	-45.68%
Interest	27,075	15,500	9,190	8,500	-45.16%
Total Revenue	\$ 1,111,560	\$ 1,273,793	\$ 1,160,847	\$ 1,149,149	-9.79%
Expenses:					
Airport Operating	16,487	22,068	18,578	133,779	506.21%
La Porte Area Water Authority	913,801	1,040,920	979,933	1,136,507	9.18%
Total Expenses	\$ 930,288	\$ 1,062,988	\$ 998,511	\$ 1,270,286	19.50%

SPECIAL REVENUE FUNDS

Revenues:	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Projected 2011-12	Percent Change
Industrial Payments	\$ 268,406	\$ 256,410	\$ 253,846	\$ 253,846	-1.00%
Sales Tax	2,356,887	2,149,839	2,349,675	3,256,757	51.49%
Hotel/Motel Occupancy Taxes	336,822	415,000	430,000	390,000	-6.02%
Fines & Forfeits	271,086	60,500	97,850	123,000	103.31%
Charges for Services	15,194	500	6,517	4,000	700.00%
Grant Revenue	987,669	529,051	300,851	388,272	-26.61%
Miscellaneous	4,503	500	500	1,350	170.00%
Other Financing Sources	59,700	-	35,615	-	-
Interest	20,271	19,000	12,100	9,000	-52.63%
Total Revenue	\$ 4,320,538	\$ 3,430,800	\$ 3,486,954	\$ 4,426,225	29.01%
Expenses:					
Grant Fund	\$ 455,526	\$ 627,431	\$ 508,931	\$ 580,442	-7.49%
Street Maintenance Sales Tax	707,019	1,455,867	1,400,000	1,050,000	-27.88%
Emergency Services District	-	-	-	705,000	-
Community Investment	279,412	383,000	263,000	229,000	-40.21%
Hotel/Motel Occupancy Tax	400,118	373,961	376,554	353,742	-5.41%
Section 4B Sales Tax	1,615,748	1,220,551	1,209,063	1,806,710	48.02%
Total Expenses	\$ 3,457,823	\$ 4,060,810	\$ 3,757,548	\$ 4,724,894	16.35%

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

	Approved 2009-10	Approved 2010-11	Requested 2011-12
FULL-TIME POSITIONS			
Fire Prevention	4.00	4.00	4.00
Fire Suppression	14.00	14.00	14.00
Emergency Medical Services	20.00	20.00	26.00
Police Administration	7.00	7.00	7.00
Police Patrol	49.00	49.00	49.00
Criminal Investigation	20.00	20.00	20.00
Support Services	30.00	31.00	31.00
Administration	4.00	4.00	3.50
Golf Course Club House	4.00	4.00	4.00
Golf Course Maintenance	8.00	8.00	8.00
Emergency Management	2.00	2.00	2.00
Human Resources	2.75	2.75	2.75
Municipal Court	8.00	8.00	8.00
Purchasing	3.00	3.00	3.00
IT/Computer Maintenance	5.00	5.00	5.00
City Secretary	4.00	4.00	4.00
Accounting	8.50	8.00	8.00
Tax Office	4.00	4.00	4.00
Public Works	4.00	4.00	4.00
Streets	28.00	28.00	27.50
Residential Solid Waste	22.50	23.50	23.50
Parks Maintenance	25.00	25.00	25.00
Recreation	8.00	8.00	8.00
Special Services	7.00	7.00	7.00
Parks Administration	6.00	6.00	6.00
Planning & Engineering	10.00	10.00	10.00
GIS Division	2.00	2.00	2.00
Inspections	11.00	11.00	11.00
Water Production	4.25	4.25	4.25
Water Distribution	11.75	11.75	11.75
Wastewater Collection	10.75	10.75	10.75
Wastewater Treatment	9.25	9.25	9.25
Utility Billing	8.50	9.00	9.00
Airport	-	-	0.50
Employee Health Services	0.25	0.25	0.25
Vehicle Maintenance	12.50	12.50	12.50
Emergency Services District	-	-	1.00
Hotel/Motel	1.00	1.00	0.75
Economic Development	1.00	1.00	0.75
	<hr/>	<hr/>	<hr/>
Totals	380.00	382.00	388.00

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

	Approved 2009-10	Approved 2010-11	Requested 2011-12
PART-TIME POSITIONS			
Fire Suppression	13.00	13.00	13.00
Emergency Medical Services	5.00	5.00	5.00
Support Services	2.00	2.00	2.00
Emergency Management	1.00	1.00	-
Human Resources	15.00	15.00	6.00
Municipal Court	1.00	1.00	1.00
Purchasing	1.00	1.00	1.00
Streets	1.00	1.00	1.00
Parks Maintenance	2.00	2.00	2.00
Recreation	17.00	17.00	17.00
Special Services	3.00	3.00	3.00
Parks Administration	4.00	4.00	4.00
Golf Course Club House	8.00	8.00	8.00
Golf Course Maintenance	1.00	1.00	1.00
	<hr/>	<hr/>	<hr/>
	74.00	74.00	64.00
 Recap:			
Full Time	380	382	388.00
Part Time	74	74	64.00
	<hr/>	<hr/>	<hr/>
Total	454	456	452.00

**CITY OF LA PORTE
SCHEDULE OF CAPITAL OUTLAY
FY 2011-2012**

ACCOUNT	DESCRIPTION	AMOUNT
001-5051-522-8021	Rescue Tools	\$ 35,000
001-5059-522-8023	Toughbook Laptop Computer (2)	12,000
001-5059-522-8050	Frazer Bilt (Type I) Ambulance (1)	173,250
001-5253-521-8021	Kel System for Street Crimes	26,800
001-6069-511-8023	Voting System Records Votes of City Council (1)	13,697
001-6141-515-8023	Laserfiche	15,000
001-7070-530-8021	Radio Upgrades	2,100
001-7071-531-8021	New Radios (23)	16,100
001-7071-531-8029	Concrete Street & Drainage Structures Repair	25,000
001-7072-532-8021	Upgrade of Two Way Radios (15) & Purchase of handheld Radios (2)	11,900
001-8080-552-8032	Replacement of Lighting at Center Park Roller Hockey Rink	16,500
001-8080-552-8032	Replacement of Northwest Park Utility Court	15,500
001-8080-552-8050	John Deer Gator	7,650
001-8080-552-8060	Replacement of RFC Pool Heater	7,000
001-8081-551-8002	Replacement of Tile & Door to RFC Steam Room	11,500
001-8081-551-8060	Replacement Chaise Lounges (150)	11,000
001-8082-551-8002	Replacement of Sliding Door at Special Programs Facility	6,300
001-9090-519-8021	Laserfiche	20,000
002-6176-515-8012	Water Taps	8,500
002-6176-515-8026	Meters & Boxes	20,000
002-7084-533-8021	Radio Upgrades (6)	4,200
002-7085-533-8021	Radios for Utility Vehicles (7) & Handhelds (2)	6,300
002-7085-533-8028	Fire Hydrants & Related Appurtenances	10,000
002-7086-532-8013	Sewer Taps	1,200
002-7086-532-8021	Radios for Utility Vehicles (8) & Handhelds (2)	7,000
002-7087-532-8021	Radios for Div Vehicles (5) & Handhelds (3)	5,600
024-7074-534-8021	Replacement of Mobile Radios (3) & Handheld (1)	2,800
034-5051-522-8021	Machinery/Tools & Equipment	50,000
034-5059-522-8021	Physio Control (Lucas) Chest Compression (1)	89,500
	TOTAL CAPITAL OUTLAY	\$ 631,397

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

<i>Beginning Fund Balance 9/30/10</i>		\$ 11,849,850
Plus Estimated 10-11 Revenues		42,674,120
Less Estimated 10-11 Expenditures		36,229,094
<i>Estimated Fund Balance 9/30/11</i>		18,294,876
Plus 11-12 Revenues:		
General Property Taxes	12,530,934	
Franchise Fees	2,145,000	
Sales Tax	3,256,758	
Industrial Payments	9,900,000	
Other Taxes	80,000	
License & Permits	336,931	
Fines & Forfeits	1,601,664	
Charges for Services	3,955,693	
Parks & Recreation	287,050	
Recreation & Fitness Center	209,842	
Golf Course	963,800	
Intergovernmental	1,000	
Miscellaneous	50,000	
Operating Transfers	148,852	
Interest Income	65,000	
Total Revenues	35,532,524	35,532,524
<i>Equals Total Resources</i>		53,827,400
Less 11-12 Expenditures:		
Emergency Services	4,656,954	
Police	10,510,034	
Golf Course	1,323,454	
Administration	4,176,047	
Finance	1,461,628	
Non-Departmental	2,863,694	
Public Works	5,037,451	
Parks	3,929,207	
Planning	2,033,903	
Total Expenditures	35,992,372	35,992,372
<i>Ending Fund Balance 9/30/12</i>		\$ 17,835,028

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 42,674,120	\$ 35,532,524	
Expenditures	36,229,094	35,992,372	
Utilization of Fund Balance*	-	459,848	
Revenues over Expenditures	\$ 6,445,026	\$ -	

Targeted Reserve- 90 to 120 days of expenditures

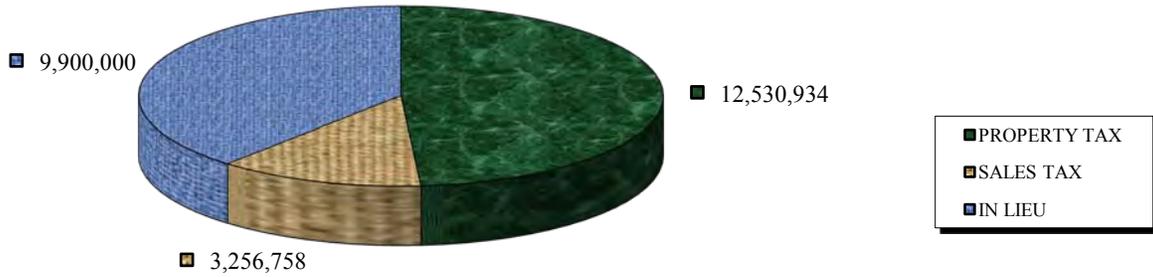
Estimated days - 181 days

Goal: \$8,874,831

1 Day = \$98,609

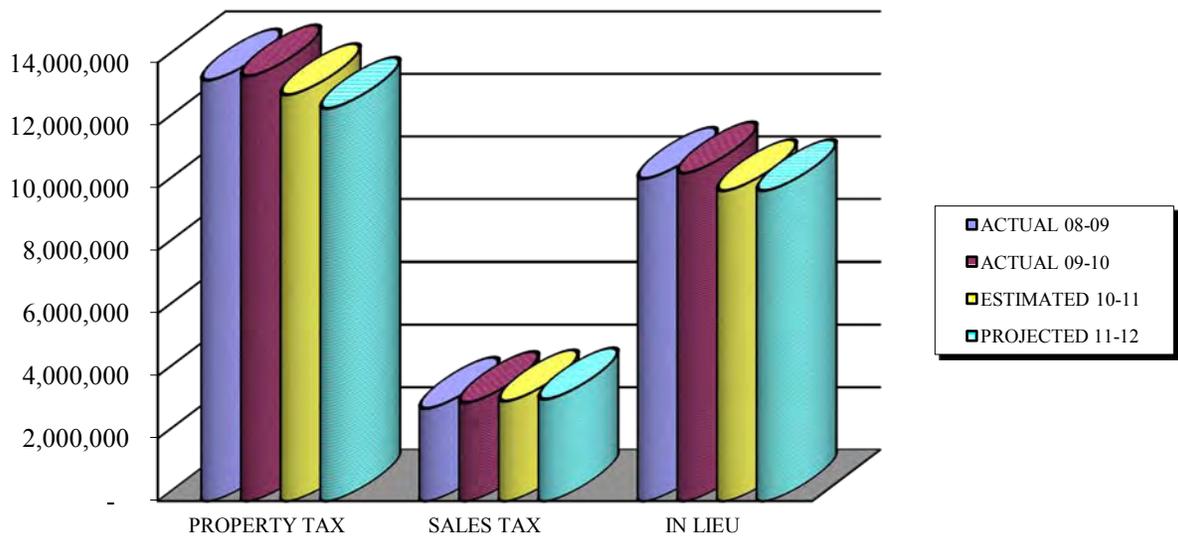
TAX REVENUE

2011-2012 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

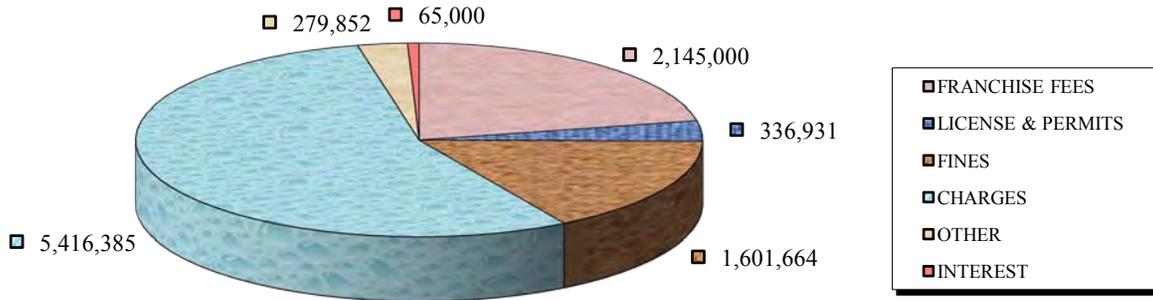
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

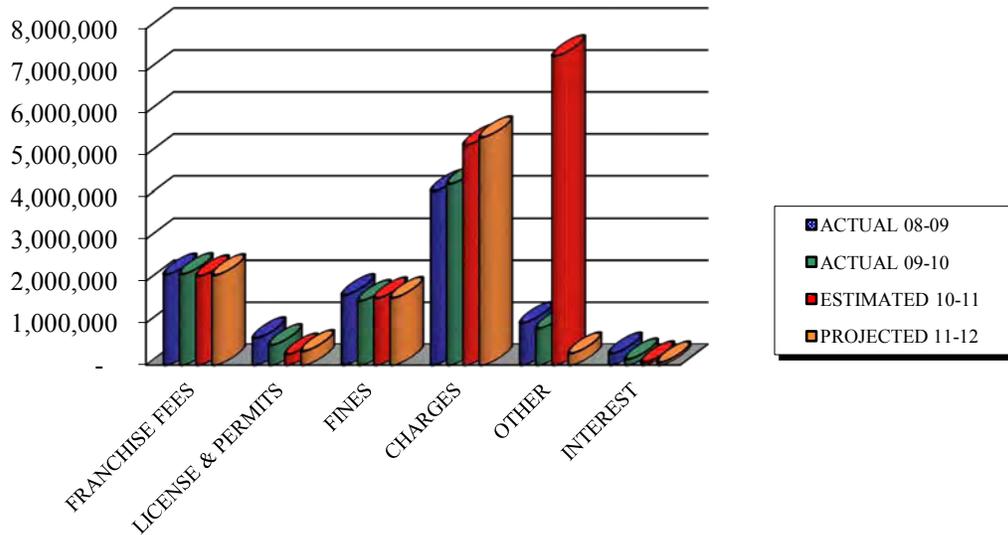
NON-TAX REVENUE

2011-2012 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 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 13,239,953	\$ 13,119,885	\$ 12,588,592	\$ 12,101,675
401.02-00	Delinquent Taxes	141,277	200,000	209,521	150,000
401.03-00	Tax Penalty and Interest	91,520	85,000	85,000	85,000
401.05-00	Delinquent Tax Pen and Int	63,583	60,000	60,000	60,000
401.06-00	Supplements & Corrections	-	-	-	109,259
401.15-00	Rendition Penalty	30,091	25,000	25,000	25,000
	General Property Taxes Subtotal	<u>13,566,424</u>	<u>13,489,885</u>	<u>12,968,113</u>	<u>12,530,934</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,276,498	1,259,737	1,259,737	1,260,000
402.02-00	Franchise/Gas	198,045	169,932	169,932	170,000
402.03-00	Franchise/Telephone	373,632	295,000	375,000	375,000
402.04-00	Franchise/Cable TV	233,734	357,275	225,000	250,000
402.05-00	Franchise/Commercial Solidwaste	88,791	93,447	90,000	90,000
	Franchise Fees Subtotal	<u>2,170,700</u>	<u>2,175,391</u>	<u>2,119,669</u>	<u>2,145,000</u>
Sales Taxes:					
403.01-00	Sales Tax	3,142,521	2,866,451	3,192,900	3,256,758
	Sales Taxes Subtotal	<u>3,142,521</u>	<u>2,866,451</u>	<u>3,192,900</u>	<u>3,256,758</u>
Industrial Payments:					
404.01-00	Industrial Payments	10,464,176	10,000,000	9,900,000	9,900,000
	Industrial Payments Subtotal	<u>10,464,176</u>	<u>10,000,000</u>	<u>9,900,000</u>	<u>9,900,000</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	77,428	89,321	80,000	80,000
405.02-00	Bingo Taxes	22	-	-	-
	Other Taxes Subtotal	<u>77,450</u>	<u>89,321</u>	<u>80,000</u>	<u>80,000</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	11,348	10,800	10,500	10,500
406.02-00	Building Permits	230,795	300,000	100,000	150,000
406.03-00	Animal Licenses	1,224	1,050	1,050	1,050
406.04-00	Electricians Licenses	(23)	-	-	-
406.05-00	Electrical Permits	18,472	20,000	10,000	12,000
406.06-00	Game Room Licenses	7,281	5,000	5,800	6,000
406.07-00	Plumbing Permits	16,483	20,000	13,000	15,000
406.08-00	Mobile Home Park Licenses	355	355	325	325
406.09-00	Wrecker Permits	1,419	1,269	2,781	2,856
406.10-00	Heating and A/C Permits	34,214	28,000	19,000	21,000
406.12-00	Misc Licenses, Permits & Fees	5,246	5,200	3,400	4,000
406.13-00	Demolishing Permits	1,350	2,600	2,600	1,500
406.14-00	Sign Permits	1,523	2,000	1,500	2,000
406.15-00	Pool Permits	4,644	4,500	3,500	4,000

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
406.17-00	Pipeline Application Permits	1,000	1,000	1,000	1,000
406.18-00	Filing Fees	350	2,300	2,800	3,500
406.19-00	Alarm Permits	24,003	25,500	25,500	25,500
406.20-00	Fill Dirt Permits	2,766	4,000	4,000	4,000
406.21-00	Re-Inspection Fees	1,295	1,000	3,000	3,200
406.22-00	Plan Review Fees	103,633	125,000	36,000	60,000
406.23-00	Private Ambulance License	6,500	7,250	6,500	6,500
406.24-00	Driveway Tie-In Fees	2,600	3,000	2,000	3,000
	Licenses & Permits Subtotal	<u>476,478</u>	<u>569,824</u>	<u>254,256</u>	<u>336,931</u>
Fines & Forfeits:					
407.01-00	Pound Fines	10,922	15,000	11,000	11,000
407.02-00	Misdemeanor Court Cost	1	-	-	-
407.03-00	Comprehensive Rehab Fund	2	-	-	-
407.04-00	Operators & Chauffeurs License	31	100	-	100
407.05-00	Muni Crt Judges Training Tax	14	-	-	-
407.06-00	Contrib to Victims of Crime	111	200	100	100
407.07-00	Criminal Justice Planning Fund	6	-	-	-
407.08-00	Municipal Court Fines	842,047	966,172	900,000	900,000
407.09-00	Warrant Fees	116,731	124,988	125,000	134,000
407.10-00	Law Enf Off Educ Fund	2	-	-	-
407.13-00	Administrative Fee	310,258	327,815	305,000	305,764
407.15-00	Arrest Fee	48,282	48,259	48,250	48,000
407.16-00	Police Accident Reports	3,360	3,500	3,500	3,500
407.19-00	TxDOT Program Fines	73,587	66,422	47,000	47,000
407.20-00	Fugitive Apprehension	32	100	100	100
407.21-00	Consolidated Court Costs	106	100	100	100
407.22-00	Juvenile Crime and Delinquency	3	-	-	-
407.23-00	Child Safety Fees	-	36,589	36,000	36,000
407.24-00	Time Payment Fee	22,607	25,705	23,000	23,100
407.25-00	Correction Management Institute	2	-	-	-
407.26-00	Seat Belt Fines	13,863	-	-	-
407.29-00	State Traffic Fee	10,272	5,250	6,000	6,000
407.30-00	Consolidated Fee	41,148	20,077	40,000	40,000
407.31-00	Weight Violation Fines	25,617	41,918	35,000	35,000
407.32-00	DPS - Local	6,499	7,248	7,400	7,400
407.36-00	State Juror Fee	4,109	2,007	3,500	3,500
407.38-00	Indigent Defense Fund	2,024	990	1,000	1,000
407.39-00	Civil Justice Fee Court	63	-	-	-
	Fines & Forfeits Subtotal	<u>1,531,699</u>	<u>1,692,440</u>	<u>1,591,950</u>	<u>1,601,664</u>

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	2,250	6,000	6,000	6,000
408.01-03	Commercial Solid Waste	11,427	13,000	11,500	11,500
408.01-04	Residential Solid Waste	1,830,708	1,980,000	1,980,000	2,160,000
408.01-05	Use of City Equip, Mat, Lab	488	450	450	450
408.01-06	Rezoning Fees	1,050	3,300	3,000	3,600
408.01-07	Tax Certificates	130	600	600	600
408.01-09	Tax Billing Fees	103,721	103,000	103,000	103,000
408.01-10	Lease of City Property	95,931	89,500	95,000	95,000
408.01-11	Lease of Fire Training Facility	40,102	40,000	40,000	40,000
408.01-12	Contract Fire Protection	130,090	132,384	132,384	132,384
408.01-13	Sale of Maps	16	100	50	-
408.01-15	Document Reproduction	897	450	450	450
408.01-16	NSF Service Charges	275	500	300	300
408.01-17	Police Teletype/Dispatching	9,745	9,745	9,745	9,745
408.01-18	Pipeline Assessments	51,600	60,000	52,000	52,000
408.01-19	EMS Contract Revenue	266,995	265,000	265,000	265,000
408.01-20	EMS Patient Revenue	620,083	600,000	600,000	600,000
408.01-21	Recycling	12,192	12,500	12,500	12,500
408.01-22	Mowing & Demolition	47,568	30,000	66,700	60,000
408.01-23	Sale of Garbage Bags	11,093	11,500	11,500	11,500
408.01-24	Property Lien Releases	(553)	-	-	-
408.01-36	Outstanding Tax Report	8,600	10,000	8,600	1,000
408.01-37	Police Services (LPISD)	401,642	363,353	390,314	390,314
408.01-41	Credit Card Fee	3	-	-	-
408.01-42	Donation Park Beautification	321	350	1,250	350
Charges for Services Subtotal		<u>3,646,374</u>	<u>3,731,732</u>	<u>3,790,343</u>	<u>3,955,693</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	34,616	23,000	30,000	35,000
408.02-02	Wave Pool Concessions	5,732	7,500	7,000	7,500
408.02-03	Wave Pool Admissions	119,269	130,000	130,000	140,000
408.02-04	Aquatic Facility Rental	29,194	27,000	27,000	35,000
408.02-05	Aquatic Memberships	2,551	5,000	3,500	4,500
408.02-09	General Programs/Camps	1,450	1,000	1,450	2,000
408.02-10	Youth Sports	2,045	2,200	2,100	2,550
408.02-11	Triathlon	19,907	11,500	23,000	25,000
408.02-13	Recreation Center Rental	13,300	10,000	14,000	15,000
408.02-14	Athletic Complex	6,373	11,000	7,500	8,500
408.02-15	Rodeo Arena Rental	1,750	2,000	1,800	2,000
408.02-16	Sport Camps	2,425	2,000	2,000	1,500
408.02-18	Recreation Txbl Misc Inco	279	-	-	-
408.02-19	Parks/Recreation Misc	229,403	500	11,000	500
408.02-22	Special Olympics (Sport)	8,340	8,000	6,000	8,000
Parks & Recreation Subtotal		<u>476,634</u>	<u>240,700</u>	<u>266,350</u>	<u>287,050</u>

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	175,402	180,000	175,000	180,000
408.03-02	Recreation Center Walk-ins	8,223	10,000	8,500	9,500
408.03-03	Recreation Center Class Fees	521	3,000	15,678	19,842
408.03-05	Recreation Center Pro Shop	-	250	250	500
	Recreation & Fitness Subtotal	<u>184,146</u>	<u>193,250</u>	<u>199,428</u>	<u>209,842</u>
Golf Course:					
408.07-01	Green Fees	-	534,855	477,827	475,000
408.07-08	Cart Fees	-	392,545	357,408	355,000
408.07-12	Resident Membership	-	19,000	14,254	14,000
408.07-13	Non-Resident Membership	-	64,000	60,528	60,000
408.07-14	Senior Membership	-	7,000	5,199	5,200
408.07-16	Concession Commissions	-	48,000	48,000	48,000
408.07-34	Sponsor Donations	-	-	7,500	4,500
408.07-36	Summer Memberships	-	3,600	2,100	2,100
	Golf Course	<u>-</u>	<u>1,069,000</u>	<u>972,816</u>	<u>963,800</u>
Intergovernmental:					
409.02-00	AAA Grant	863	2,000	1,000	1,000
	Intergovernmental Subtotal	<u>863</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	58,599	40,000	50,000	50,000
410.02-00	Sale of Equipment	-	2,000	-	-
410.07-00	Donations	1,321	-	2,100	-
410.08-00	Sale of Land	5,024	-	6,820,926	-
	Miscellaneous Subtotal	<u>64,944</u>	<u>42,000</u>	<u>6,873,026</u>	<u>50,000</u>
Operating Transfers:					
480.01-02	Admin Trans from Fund 2	400,000	294,150	294,150	-
480.01-16	Admin Trans from LPAWA Fund	60,271	61,619	61,619	62,852
480.01-32	Admin Trans from Fund 32	270,000	-	-	-
480.01-36	Admin Trans from Fund 36	-	-	-	47,000
480.01-26	Admin Trans from Fund 37	-	41,500	41,500	39,000
	Operating Transfers Subtotal	<u>730,271</u>	<u>397,269</u>	<u>397,269</u>	<u>148,852</u>
Interest:					
483.01-00	Interest Income	137,144	162,500	67,000	65,000
	Interest Subtotal	<u>137,144</u>	<u>162,500</u>	<u>67,000</u>	<u>65,000</u>
Total General Fund Revenue		\$ 36,669,824	\$ 36,721,763	\$ 42,674,120	\$ 35,532,524

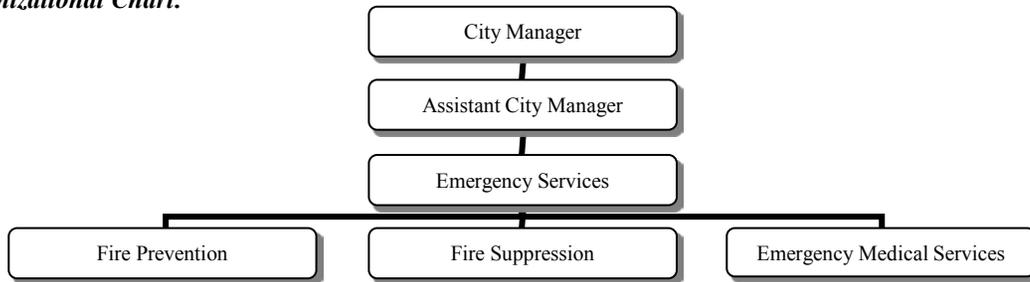


Emergency Services Department

FY 11-12

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.

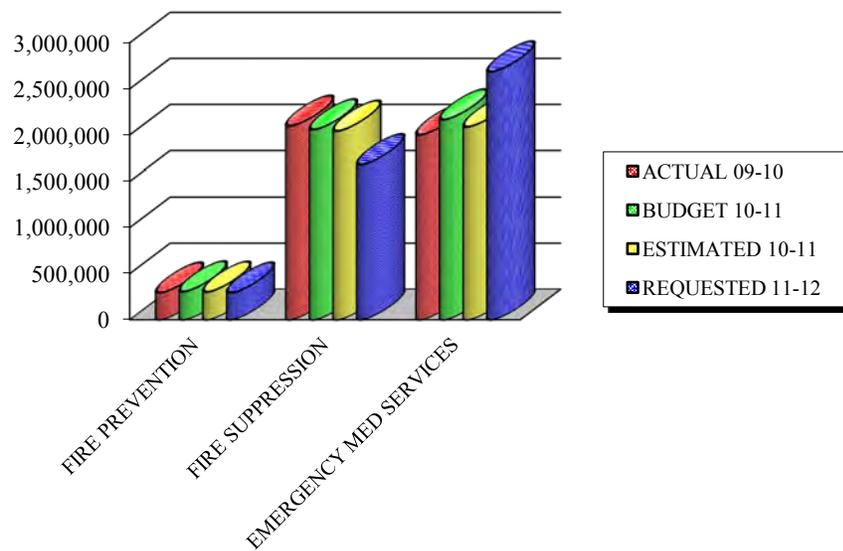
Organizational Chart:



Share of General Fund Budget: 13%



Four Year Comparison by Division:



Emergency Services Department Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Fire Prevention	\$ 292,214	\$ 305,398	\$ 301,542	\$ 292,153	-4.34%
Fire Suppression	2,096,928	2,058,115	2,042,495	1,678,813	-18.43%
Emergency Medical Services	2,001,490	2,165,535	2,087,943	2,685,988	24.03%
Department Total	\$ 4,390,632	\$ 4,529,048	\$ 4,431,980	\$ 4,656,954	2.82%

Department Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 3,126,105	\$ 3,345,200	\$ 3,261,056	\$ 3,488,246	4.28%
Supplies	328,408	313,355	332,306	188,340	-39.90%
Services & Charges	862,736	811,293	798,844	760,118	-6.31%
Capital Outlay	73,383	59,200	39,774	220,250	272.04%
Department Total	\$ 4,390,632	\$ 4,529,048	\$ 4,431,980	\$ 4,656,954	2.82%

Emergency Services Department

FY 11-12

Fire Prevention Division

Goals:

- Increase Business Inspections of all occupied businesses in the City of La Porte from 90% to 95% for FY2012
- Evaluate and update the current Fire Prevention programs offered to school age children
- Increase awareness of the “Free Smoke Detector” program offered by the La Porte Fire Marshal’s Office for low-income and the elderly

Objectives:

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

Emergency Services Department
Fiscal Year 2011-12

Fire Prevention Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 244,357	\$ 254,760	\$ 254,447	\$ 263,763	3.53%
<i>Supplies</i>	7,191	13,698	12,800	6,230	-54.52%
<i>Services & Charges</i>	40,666	36,940	34,295	22,160	-40.01%
Division Total	\$ 292,214	\$ 305,398	\$ 301,542	\$ 292,153	-4.34%

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 2009-10	Approved 2010-11	Requested 2011-12
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	1	1	1
Secretary I	1	1	1
Total	4	4	4

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

001-5050-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 173,473	\$ 176,495	\$ 177,174	\$ 181,239
1020 Overtime	317	1,500	1,500	500
1030 Certification	365	2,400	1,205	1,200
1035 Longevity	380	620	620	812
1044 Cleaning Allowance	492	500	483	481
1060 FICA	13,122	13,438	13,633	13,581
1065 Retirement	27,192	29,803	29,868	32,364
1080 Insurance - Medical	28,824	28,824	28,824	32,460
1081 Insurance - Life	192	180	140	126
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	244,357	254,760	254,447	263,763
Supplies:				
2001 Office Supplies	343	550	500	-
2002 Postage	21	100	50	30
2003 Protective Clothing	773	1,000	1,000	-
2004 Gas and Oil	2,769	2,750	2,750	3,200
2005 Minor Tools	-	200	150	-
2006 Cleaning	169	300	250	-
2008 Educational	616	3,500	3,000	2,350
2014 Freight	51	50	50	-
2015 Other Supplies	578	500	600	50
2018 Computer Supplies	1,401	501	450	600
2090 Machinery/Tools/Equipment	470	500	500	-
2093 Computer Equipment	-	3,747	3,500	-
Supplies Subtotal	7,191	13,698	12,800	6,230
Services & Charges:				
3001 Memberships & Subscriptions	2,318	2,250	2,250	2,300
3020 Training/Seminars	2,966	7,759	6,000	-
4001 Office Equipment	2,107	-	-	-
4002 Machinery/Tools/Equipment	29	-	-	100
4003 Radios and Base Stations	-	3,375	3,200	250
4006 Heating & A/C Equipment	-	100	100	100
4011 Building	1,660	1,000	950	-
4020 Motor Pool Lease Fees	2,663	2,558	2,558	2,394
4022 Rent: Building/Land	6,000	6,600	6,600	6,600
4030 VM: Fleet Maintenance	3,288	3,299	3,299	3,551
4055 Computer Software	-	-	-	300
4060 Computer Lease Fees	1,830	1,538	1,538	1,615

Continued

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

001-5050-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges (cont'd):				
4065 Computer Maintenance Fees	8,162	-	-	-
5005 Personnel Services	94	250	100	-
5007 Other Professional Services	-	200	100	100
6002 Printing/Reproduction	-	500	200	-
6010 Janitorial Services	3,392	-	-	-
7001 Electrical	5,379	4,861	4,800	4,000
7002 Natural Gas	462	450	400	450
7003 Telephone	-	1,800	1,800	-
7004 Water	316	400	400	400
Services & Charges Subtotal	40,666	36,940	34,295	22,160
Division Total	\$ 292,214	\$ 305,398	\$ 301,542	\$ 292,153

Emergency Services Department FY 11-12

Fire Suppression Division

Goal 1: Maintain ISO Ratings

Program Objectives	Program Indicators
Maintain and purchase equipment to keep within standards	Replacement on fire apparatus is 20 years
Maintain paid personnel and encourage certification upgrades	Place all paid firefighters on a growth plan to achieve the highest level of certification that is possible Make state application when firefighter reaches certification credentials
Maintain Volunteer Firefighter numbers	Continue volunteer retention program and look at retirement options for volunteers yearly Establish recruit class enrollment standards
Certify all volunteer firefighters as basic certified through SFFMA	Upon completion of recruit class volunteer firefighters will be able to take state exam for Basic Certification through SFFA Set up training class to make all volunteers credentialed to take Basic Certification through SFFMA
Build New Station 1 in downtown area	Complete design of new station Hire contractor for Station 1
Maintain acceptable response times	Average response time under 3 minutes for in city and contract area response Average response time under 6 minutes for out of city response

Goal 2: Comply with State and NFP Standards for Firefighting

Program Objectives	Program Indicators
Comply with State and NFP Standards for Firefighting	<ul style="list-style-type: none"> ● Purchase personnel protective equipment (PPE) to comply with new state standards ● New position for fire department Safety/Training Officer ● Training of firefighters to maintain and advance state certification ● Certify paid staff as driver operators ● Schedule yearly testing of ladders as required ● Schedule hose testing and replace department hose as required ● Schedule testing of SCBA devices as required ● Replace out of date air pack bottles

Goal 3: Maintain Fire and Rescue capabilities

Program Objectives	Program Indicators
Maintain Fire and Rescue capabilities	Purchase new rescue equipment Purchase and maintain fire equipment Set up training on new rescue equipment Continue to send fire fighters to in and out of state training <ul style="list-style-type: none"> ● Regional rescue school ● County fire school ● State fire school ● FDIC ● Firehouse conference

Emergency Services Department
Fiscal Year 2011-12

Fire Suppression Division

Expenditure Summary

	<i>Actual 2009-10</i>	<i>Budget 2010-11</i>	<i>Estimated 2010-11</i>	<i>Requested 2011-12</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,286,582	\$1,317,312	\$1,312,999	\$1,349,432	2.44%
<i>Supplies</i>	151,250	146,811	144,906	31,510	-78.54%
<i>Services & Charges</i>	613,680	580,492	571,288	262,871	-54.72%
<i>Capital Outlay</i>	45,416	13,500	13,302	35,000	159.26%
Division Total	\$2,096,928	\$2,058,115	\$2,042,495	\$1,678,813	-18.43%

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 2009-10	Approved 2010-11	Requested 2011-12
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
Total	27	27	27

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

001-5051-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 689,183	\$ 703,680	\$ 697,890	\$ 728,633
1020 Overtime	222,249	210,000	210,000	190,000
1030 Certification	6,361	5,699	7,826	7,800
1035 Longevity	7,780	8,496	8,496	9,168
1044 Cleaning Allowance	2,897	3,127	3,036	3,127
1060 FICA	67,974	68,119	68,223	69,339
1065 Retirement	139,306	148,362	147,689	158,660
1066 Vol Firemen Retirement	48,975	67,000	67,000	67,000
1067 Pars Retirement	359	369	379	519
1080 Insurance - Medical	100,884	100,884	100,884	113,610
1081 Insurance - Life	614	576	576	576
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	<u>1,286,582</u>	<u>1,317,312</u>	<u>1,312,999</u>	<u>1,349,432</u>
Supplies:				
2001 Office Supplies	1,402	1,685	1,500	-
2002 Postage	90	130	100	100
2003 Protective Clothing	43,541	43,000	43,000	-
2004 Gas and Oil	23,055	22,456	22,456	29,410
2005 Minor Tools	779	900	850	-
2006 Cleaning	899	800	850	-
2007 Chemical	1,746	5,400	4,800	-
2008 Educational	1,026	1,800	1,750	1,600
2009 Medical	7,871	8,000	8,000	-
2015 Other Supplies	3,489	3,740	3,500	-
2019 Training Field Supplies	6,687	11,200	11,000	-
2090 Machinery/Tools/Equipment	49,982	46,500	46,000	-
2093 Computer Equipment	10,683	1,200	1,100	400
Supplies Subtotal	<u>151,250</u>	<u>146,811</u>	<u>144,906</u>	<u>31,510</u>
Services & Charges:				
3001 Memberships & Subscriptions	3,291	5,305	5,300	6,380
3020 Training/Seminars	20,579	21,000	20,000	-
4001 Office Equipment	3,709	-	-	-
4002 Machinery/Tools/Equipment	36,750	30,000	28,000	-
4003 Radios and Base Stations	23,351	13,220	13,000	5,800
4006 Heating and A/C Equipment	3,151	1,500	2,500	2,300
4008 Pumps/Motors	7,491	10,600	9,200	9,700
4011 Building Maintenance	15,538	11,540	11,000	9,040
4019 Rental of Equipment	3	-	-	-
4020 Motor Pool Lease Fees	235,727	237,624	237,624	-
4030 VM: Fleet Maintenance	68,426	73,429	73,429	69,619

Continued

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

001-5051-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges (cont'd):				
4031 Other Vehicle Maintenance	4,134	5,600	4,500	3,000
4050 Computer Hardware	522	500	500	500
4055 Computer Software	2,149	7,800	7,000	7,700
4060 Computer Lease Fees	8,322	8,564	8,564	8,992
4065 Computer Maintenance Fees	35,370	-	-	-
5005 Personnel Services	23,735	25,000	25,000	25,000
5007 Other Professional Services	12,798	13,000	13,000	12,500
6001 Uniforms	2,313	2,640	2,500	2,640
6002 Printing & Reproduction	-	100	100	-
6005 Advertising	226	200	1	-
6010 Janitorial Services	3,300	3,200	3,400	3,200
7001 Electrical	87,327	86,670	86,670	75,000
7002 Natural Gas	6,623	11,000	7,000	9,500
7004 Water	8,845	12,000	13,000	12,000
Services & Charges Subtotal	<u>613,680</u>	<u>580,492</u>	<u>571,288</u>	<u>262,871</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	45,416	13,500	13,302	35,000
Capital Outlay Subtotal	<u>45,416</u>	<u>13,500</u>	<u>13,302</u>	<u>35,000</u>
Division Total	\$ 2,096,928	\$ 2,058,115	\$ 2,042,495	\$ 1,678,813

Emergency Services Department FY 11-12

Emergency Medical Services Division

Goals:

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

Objectives:

- To initiate continuing education programs as well as semi-annual protocol examinations by the EMS Medical Director
- To implement a fall prevention program to assist the senior population
- Increase presence at parades, health fairs and festivals
- To continue to aggressively plan, implement, and monitor the quality of Emergency Medical Services provided to the residents of and visitors to the City of La Porte through data

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Total EMS Responses	3,120	3,300	3,300
Total Number of Child Immunizations Given	1,150	1,200	1,200
Total Number of CPR Students Trained	225	200	200
Average Response Time to Call (Minutes)	5.65	5.70	5.50
Average Turn-Around Time (Minutes)	82.37	84.00	83.00
Patient Billing Collection Rate (Percentage)	57%	58%	59%

**Emergency Services Department
Fiscal Year 2011-12**

Emergency Medical Services Division

Expenditure Summary

	<i>Actual 2009-10</i>	<i>Budget 2010-11</i>	<i>Estimated 2010-11</i>	<i>Requested 2011-12</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,595,166	\$1,773,128	\$1,693,610	\$1,875,051	5.75%
<i>Supplies</i>	169,967	152,846	174,600	150,600	-1.47%
<i>Services & Charges</i>	208,390	193,861	193,261	475,087	145.07%
<i>Capital Outlay</i>	27,967	45,700	26,472	185,250	305.36%
Division Total	\$2,001,490	\$2,165,535	\$2,087,943	\$2,685,988	24.03%

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 2009-10	Approved 2010-11	Requested 2011-12
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	9
Paramedic I	6	6	9
EMS Billing Specialist	1	1	1
Paramedic Intern	3	3	3
Relief Paramedic	2	3	3
Total	25	26	32

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

001-5059-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 658,301	\$ 757,498	\$ 717,713	\$ 787,484
1013 FLSA Scheduled Overtime	382,118	450,981	427,460	472,490
1020 Overtime	123,673	85,000	85,000	95,000
1030 Certification	12,627	12,898	11,655	10,798
1035 Longevity	8,308	8,540	7,956	8,892
1044 Cleaning Allowance	4,256	4,250	4,252	5,051
1060 FICA	83,810	94,878	91,988	98,681
1065 Retirement	176,313	212,667	201,004	232,062
1067 Pars Retirement	776	486	665	501
1080 Insurance - Medical	144,120	144,120	144,120	162,300
1081 Insurance - Life	864	810	797	792
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	1,595,166	1,773,128	1,693,610	1,875,051
Supplies:				
2001 Office Supplies	2,618	4,000	4,000	3,800
2002 Postage	3,144	4,000	4,000	4,000
2003 Protective Clothing	10,085	11,000	13,000	13,000
2004 Gas and Oil	30,059	28,996	28,996	38,000
2005 Minor Tools	321	250	250	250
2006 Cleaning	1,484	2,000	2,000	2,000
2007 Chemicals	378	300	326	300
2008 Educational	2,160	1,500	2,000	2,000
2015 Other Supplies	5,458	5,000	5,000	5,000
2018 Computer Supplies	1,155	1,000	1,000	1,000
2055 EMS Drugs and Supplies	70,102	75,000	75,000	75,000
2090 Machinery/Tools/Equipment	14,579	19,172	38,400	3,100
2091 Office Furniture/ Equipment	852	628	628	2,500
2093 Computer Equipment	27,572	-	-	650
Supplies Subtotal	169,967	152,846	174,600	150,600
Services & Charges:				
3001 Memberships & Subscriptions	2,982	4,345	4,345	4,405
3020 Training/Seminars	5,035	8,000	8,000	-
4001 Office Equipment	3,783	-	-	-
4002 Machinery/Tools/Equipment	3,467	12,330	12,330	4,500
4003 Radios and Base Stations	3,579	3,500	3,500	3,500
4006 Heating and A/C Equipment	500	500	500	500
4011 Building Maintenance	2,533	8,000	8,000	5,350
4019 Rental of Equipment	-	100	100	-

Continued

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

001-5059-522

	Actual	Budget	Estimated	Requested
	2009-10	2010-11	2010-11	2011-12
Services & Charges (cont'd):				
4020 Motor Pool Lease Fees	66,748	53,161	53,161	64,037
4030 VM: Fleet Maintenance	46,969	47,863	47,863	52,538
4031 Other Vehicle Maintenance	713	1,000	1,000	1,000
4050 Computer Hardware	528	500	500	-
4055 Computer - Software	8,003	14,833	14,833	12,160
4060 Computer Lease Fees	6,348	7,398	7,398	7,768
4065 Computer Maintenance Fees	27,208	-	-	-
5005 Personnel Services	9,000	9,000	9,000	12,000
6001 Uniforms	355	500	500	500
6002 Printing/Reproduction	1,346	1,500	1,500	1,500
6005 Advertising	36	500	500	500
7001 Electrical	13,398	13,287	13,287	11,000
7002 Natural Gas	1,227	1,800	1,200	1,300
7003 Telephone	2,848	3,744	3,744	-
7004 Water	1,784	2,000	2,000	2,000
9999 Request for New Position	-	-	-	290,529
Services & Charges Subtotal	<u>208,390</u>	<u>193,861</u>	<u>193,261</u>	<u>475,087</u>
Capital Outlay:				
8002 Building Improvements	-	7,000	7,000	-
8021 Mach/Tools & Equip	-	38,700	19,472	-
8023 Computer Hardware/Software	-	-	-	12,000
8050 Motor Vehicles	27,967	-	-	173,250
Capital Outlay Subtotal	<u>27,967</u>	<u>45,700</u>	<u>26,472</u>	<u>185,250</u>
Division Total	\$ 2,001,490	\$ 2,165,535	\$ 2,087,943	\$ 2,685,988

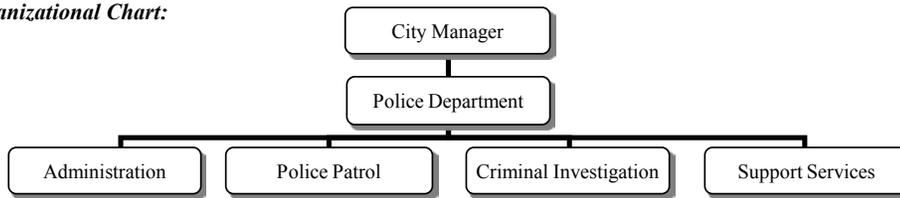
Police Department

FY 11-12

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

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

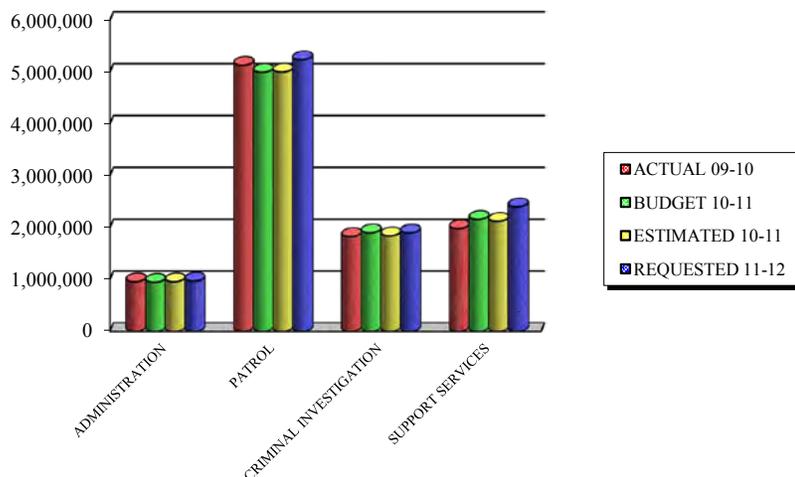
Organizational Chart:



Share of General Fund Budget: 29%



Four Year Comparison by Division:



Police Department Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Police Administration	\$ 957,531	\$ 947,495	\$ 957,914	\$ 970,736	2.45%
Police Patrol	5,133,533	4,998,324	5,003,737	5,238,816	4.81%
Criminal Investigation	1,829,770	1,900,738	1,843,833	1,899,193	-0.08%
Support Services	1,982,648	2,159,851	2,122,771	2,401,289	11.18%
Department Total	\$ 9,903,482	\$ 10,006,408	\$ 9,928,255	\$ 10,510,034	5.03%

Department Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 8,292,558	\$ 8,657,964	\$ 8,585,036	\$ 9,106,168	5.18%
Supplies	391,608	365,986	359,950	442,791	20.99%
Services & Charges	1,196,508	982,458	983,269	934,275	-4.90%
Capital Outlay	22,808	-	-	26,800	0.00%
Department Total	\$ 9,903,482	\$ 10,006,408	\$ 9,928,255	\$ 10,510,034	5.03%

Police Department FY 11-12

Police Administration Division

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

Program Objectives	Program Indicators
OBJ 8.1d: Provide and maintain a safe environment and adequate police protection for all citizens of La Porte.	Maintain an FBI UCR Part I crime index rate that is: <ul style="list-style-type: none"> ● 10% below Harris County crime rate ● 10% below national crime rate for Cities comparable in size to La Porte ● 10% below average crime rate for cities located immediately adjacent to La Porte
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.	Designate and train a 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.
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"> ● OSSI Records Management System ● Crime Analysis Program ● Well maintained vehicle fleet ● Less than lethal force options ● Radars and In-Car DVR Systems ● License Plate Readers and Flir Systems ● Covert Surveillance Equipment

Police Department
FY 11-12

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"> ● 2.2 officers per 1,000 residents ● 3.2 employees per 1,000 residents
(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 2009-2010	Estimated 2010-2011	% Change 2009-2010/ 2010-2011	Proposed 2011-2012
* City of La Porte UCR Crime Rate	20.79	28.40	26.79%	28.40
* Harris County Comparative Crime Rate (Goal: 10%below)	51.66	46.81 (-39%**)		
* National Comparative Crime Rate 25,000 - 49,999 (Goal: 10% below)	35.60	34.37 (-13%**)		
* Area Cities Comparative Crime Rate (Goal: 10% below)	45.85	45.51 (-38%**)		
Community satisfaction rating, (Goal: 80% or better)	-	95.46%	-	80%
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	20	26	30.00%	<37
Authorized number of police officers positions	74	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%	108
Number of police employees per 1,000 residents (Goal: 3.2)	3.00	3.06	1.99%	3.06
* Number of police calls for service	38,735	37,190	-3.99%	37,000
* Number of self-initiated actions by officers	21,360	23,366	9.39%	23,366
* Number of arrests made	2,049	2,517	18.59%	2,500
* Number of arrests per 1,000 residents	60.62	74.47	18.59%	70.00
Number of police employees with a 4 year degree (Goal: +2%)	10	12	20.00%	13

*Denotes calendar year

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

Police Department
Fiscal Year 2011-12

Police Administration Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 668,828	\$ 694,843	\$ 697,589	\$ 720,640	3.71%
<i>Supplies</i>	14,412	15,036	17,151	18,709	24.43%
<i>Services & Charges</i>	274,291	237,616	243,174	231,387	-2.62%
Division Total	\$ 957,531	\$ 947,495	\$ 957,914	\$ 970,736	2.45%

Scope of Services Summary

The Police Administration Division is responsible for providing the community with public safety services. The Division's functions include: apprehending criminal offenders, protecting life and property, controlling automobile traffic and crowds, assisting in the event of a disaster and enforcing the City's animal control regulations.

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Internal Affairs Sergeant	-	1	1
Internal Affairs Detective	1	-	-
Computer System Administrator	1	1	1
Office Coordinator	1	1	1
Secretary	1	1	1
Total	7	7	7

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

001-5252-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 476,233	\$ 496,240	\$ 497,462	\$ 507,244
1020 Overtime	1,378	2,060	2,400	2,122
1030 Certification	11,905	11,986	12,100	12,102
1035 Longevity	4,552	4,812	4,812	5,052
1040 Clothing Allowance	586	586	586	586
1044 Cleaning Allowance	964	962	966	962
1046 Physical Fitness Allowance	-	500	500	1,500
1060 FICA	36,671	38,293	39,009	38,924
1065 Retirement	77,600	85,494	85,844	91,875
1080 Insurance - Medical	50,442	50,442	50,442	56,805
1081 Insurance - Life	499	468	468	468
1090 Other Benefits	7,998	3,000	3,000	3,000
Personal Services Subtotal	668,828	694,843	697,589	720,640
Supplies:				
2001 Office Supplies	1,696	1,800	1,800	1,700
2002 Postage	235	200	250	225
2003 Protective Clothing	501	1,250	1,100	1,000
2004 Gas and Oil	6,042	4,661	6,861	6,499
2008 Educational	242	-	-	300
2015 Other Supplies	3,382	3,600	3,600	3,600
2018 Computer Supplies	1,824	1,650	1,625	1,450
2090 Machinery/Tools/Equipment	282	200	265	425
2091 Office Furniture/Equipment	-	800	800	-
2093 Computer Equipment	208	875	850	3,510
Supplies Subtotal	14,412	15,036	17,151	18,709
Services & Charges:				
3001 Memberships & Subscriptions	1,703	1,599	2,390	2,390
3020 Training/Seminars	7,505	4,300	7,000	7,000
3024 Tuition Reimbursement	-	3,500	2,572	1,500
4001 Office Equipment	8,474	-	-	-
4002 Machinery/Tools/Equipment	4,629	11,300	11,298	11,298
4003 Radios and Base Stations	44	556	250	300
4006 Heating and A/C Equipment	16,193	13,885	15,100	14,000
4011 Building Maintenance	5,580	7,500	6,750	6,200
4019 Rental of Equipment	23	-	-	-
4020 Motor Pool Lease Fees	5,515	7,843	7,843	13,922
4030 VM: Fleet Maintenance	4,620	4,948	4,948	4,510

Continued

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

001-5252-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges (cont'd):				
4055 Computer Software	2,806	1,315	1,050	2,300
4060 Computer Lease Fees	6,564	6,840	6,840	7,182
4065 Computer Maintenance Fees	27,208	-	-	-
5007 Other Professional Services	1,040	1,750	1,392	1,750
6002 Printing/Reproduction	261	300	300	680
6006 Miscellaneous	6	100	100	100
6010 Janitorial	22,500	22,680	23,025	23,555
7001 Electrical	149,546	140,500	140,500	125,000
7002 Natural Gas	706	700	650	700
7004 Water	9,368	8,000	11,166	9,000
Services & Charges Subtotal	274,291	237,616	243,174	231,387
Division Total	\$ 957,531	\$ 947,495	\$ 957,914	\$ 970,736

Police Department
FY 11-12

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"> ● 5 minutes for Priority 1 Calls for Service ● 6 minutes for Non-Priority 2 Calls for Service ● 8 minutes for Non-Priority 3 Calls for Service
(OBJ.8.1d) Provide for safe roadways within the City of La Porte through fair and equitable enforcement of traffic laws.	Reduce traffic collisions by 5% by targeting high collision areas Maintain DOT enforcement at current high level
(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 5%.

Police Department
FY 11-12

Police Patrol Division

Performance Indicators:

	Actual 2009-2010	Estimated 2010-2011	% Change 2009-2010/ 2010-2011	Proposed 2011-2012
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%)	248	222	-11.48%	210
Community perception of safety rating (Goal: 85% or better)	-	88%	-	85%
*Avg Priority 1 Call response time (from time dispatched) of 5 min.	4.07 min	3.28 min	-19.41%	< 5 min
* Avg Non Priority 2 Call response time (from time dispatched) of 6 min.	5.18 min	5.32 min	2.70%	< 6 min
* Avg Non Priority 3 Call response time (from time dispatched) of 6 min.	5.90 min	5.82 min	-1.36%	< 8 min
Number of traffic collisions (Goal: reduce by 5%)	539	502	-6.86%	471
Number of traffic citations issued	16,098	13,000	-23.83%	13,000
Overall DOT enforcement activity	1,350	2,481	83.81%	2,481
Number of Level I inspections conducted	188	357	89.90%	357
Number of Level II inspections conducted	1,014	1,679	65.59%	1,679
Number of vehicles weighed	148	445	200.68%	445
Number of DOT weight citations	81	273	273.04%	273
Number of DOT equipment/safety citations	468	868	85.48%	868
*Number of narcotic arrests (Goal: increase by 5%)	361	196	-45.71%	206
*Number of canine arrests (Goal: increase by 10%)	72 (5 months)	82	-52.60%	91
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%	1,024

* Denotes calendar year

Police Department
Fiscal Year 2011-12

Police Patrol Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$4,219,583	\$4,252,959	\$4,256,113	\$4,450,933	4.65%
<i>Supplies</i>	214,541	181,800	180,985	253,548	39.47%
<i>Services & Charges</i>	676,601	563,565	566,639	534,335	-5.19%
<i>Capital Outlay</i>	22,808	-	-	-	-
Division Total	<u>\$5,133,533</u>	<u>\$4,998,324</u>	<u>\$5,003,737</u>	<u>\$5,238,816</u>	4.81%

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 2009-10	Approved 2010-11	Requested 2011-12
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	40	40	35
Jailers	-	-	5
Total	<u>49</u>	<u>49</u>	<u>49</u>

City of La Porte, Texas
Police Patrol
Detail of Expenditure

001-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 2,796,597	\$ 2,797,067	\$ 2,798,083	\$ 2,849,161
1020 Overtime	234,315	235,870	230,875	305,650
1030 Certification	70,834	66,449	71,295	61,408
1035 Longevity	25,144	26,352	24,620	23,464
1043 Motorcycle Allowance	6,025	6,000	6,025	6,000
1044 Cleaning Allowance	11,630	11,303	11,283	11,785
1046 Physical Fitness Allowance	4,625	7,500	8,625	8,500
1060 FICA	234,189	233,519	237,353	237,233
1065 Retirement	495,659	521,247	520,329	556,558
1067 Pars - Retirement	1	-	-	-
1080 Insurance - Medical	338,682	345,888	345,888	389,520
1081 Insurance - Life	1,882	1,764	1,737	1,654
Personal Services Subtotal	<u>4,219,583</u>	<u>4,252,959</u>	<u>4,256,113</u>	<u>4,450,933</u>
Supplies:				
2001 Office Supplies	1,067	1,250	1,190	1,100
2002 Postage	1,410	750	725	550
2003 Protective Clothing	31,303	35,500	34,800	31,500
2004 Gas and Oil	138,169	120,000	120,000	172,258
2005 Minor Tools	-	-	-	100
2007 Chemical	113	500	500	200
2008 Educational	2,178	600	600	2,200
2015 Other Supplies	6,437	6,250	6,240	11,750
2016 Jail Operations	-	-	-	10,400
2017 Specialized Supplies	15,347	500	500	-
2018 Computer Supplies	5,486	5,000	5,000	4,130
2090 Machinery/Tools/Equipment	6,682	7,500	7,500	10,000
2091 Office Furniture/Equipment	-	-	-	1,800
2093 Computer Equipment	6,349	3,950	3,930	7,560
Supplies Subtotal	<u>214,541</u>	<u>181,800</u>	<u>180,985</u>	<u>253,548</u>
Services & Charges:				
3001 Memberships & Subscriptions	457	770	770	645
3020 Training/Seminars	15,519	20,000	19,750	17,200
3024 Tuition Reimbursement	13,969	18,000	18,000	17,500
4001 Office Equipment	7,621	5,330	5,330	5,412
4002 Machinery/Tools/Equipment	11,878	24,070	27,111	29,000
4003 Radios and Base Stations	19,000	22,909	22,909	32,846
4020 Motor Pool Lease Fees	96,463	161,956	161,956	146,680
4030 VM: Fleet Maintenance	158,395	157,779	157,779	150,032
4050 Computer Hardware	10,980	10,980	10,980	3,500
4055 Computer Software	-	62,867	62,500	81,522
4060 Computer Lease Fees	53,790	33,680	33,680	35,364
4065 Computer Maintenance Fees	247,590	-	-	-

Continued

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

001-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges (cont'd):				
5007 Other Professional Services	8,731	13,384	13,384	13,384
6002 Printing/Reproduction	1,401	950	950	950
6006 Miscellaneous	1,271	300	950	300
7003 Telephone	29,536	30,590	30,590	-
Services & Charges Subtotal	<u>676,601</u>	<u>563,565</u>	<u>566,639</u>	<u>534,335</u>
Capital Outlay:				
8050 Motor Vehicles	22,808	-	-	-
Capital Outlay Subtotal	<u>22,808</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 5,133,533	\$ 4,998,324	\$ 5,003,737	\$ 5,238,816

Police Department FY 11-12

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"> ● 47% for crimes against persons (murder, rape, robbery, aggravated assault) ● 18% for crimes against property (larceny, burglary, and auto theft)

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 2009-2010	Estimated 2010-2011	% Change 2009-2010/ 2010-2011	Proposed 2011-2012
Authorized number of police officer positions assigned to CID	17	17	0%	17
Authorized number of civilian personnel positions assigned to CID	3	3	0%	3
Avg clearance rate for crimes against persons (Goal: 54%)	57.14%	66.46%	13.3%	<47%
Avg clearance rate for crimes against property (Goal: <18%)	49.68%	55.43%	10.37%	<18%
Criminal cases assigned for follow-up	1,306	1,340	3%	1,340
Avg number of cases assigned per detective	187	191	2%	191
Number of arrests made by detectives (Goal: Increase by 5%)	109	110	1%	116
Number of crime scenes processed by Crime Scene Unit	100	80	-20%	80
Number of investigative call-outs	75	110	47%	110
Number of street crime leads followed-up	146	149	2%	149
Number of arrests made by Street Crime Unit (Goal: Increase by 5%)	86	90	5%	95
Number of crime victims served by Crime Victim Liaison	511	550	8%	550
Total value of property stolen	\$1,236,806	\$1,200,000	-3%	\$1,500,000
Total value of property recovered	\$409,511	\$100,000	-75%	\$150,000

Police Department
Fiscal Year 2011-12

Criminal Investigation Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,624,011	\$1,761,092	\$1,705,916	\$1,725,478	-2.02%
<i>Supplies</i>	67,361	51,857	49,915	60,407	16.49%
<i>Services & Charges</i>	138,398	87,789	88,002	86,508	-1.46%
<i>Capital Outlay</i>	-	-	-	26,800	-
Division Total	<u>\$1,829,770</u>	<u>\$1,900,738</u>	<u>\$1,843,833</u>	<u>\$1,899,193</u>	-0.08%

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 2009-10	Approved 2010-11	Requested 2011-12
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	12	12	12
Officer	2	2	2
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
Total	<u>20</u>	<u>20</u>	<u>20</u>

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

001-5256-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 1,123,032	\$ 1,181,905	\$ 1,128,884	\$ 1,130,883
1020 Overtime	62,937	64,500	68,881	63,000
1025 OCU Overtime	(59,959)	-	-	-
1030 Certification	27,112	26,198	26,637	26,217
1035 Longevity	13,532	14,580	13,700	15,184
1040 Clothing Allowance	9,666	9,376	8,787	8,787
1044 Cleaning Allowance	4,499	4,200	4,198	4,089
1046 Physical Fitness Allowance	-	3,000	3,000	3,500
1060 FICA	96,460	97,276	96,470	93,688
1065 Retirement	201,940	215,307	210,622	217,218
1080 Insurance - Medical	144,120	144,120	144,120	162,300
1081 Insurance - Life	672	630	617	612
Personal Services Subtotal	1,624,011	1,761,092	1,705,916	1,725,478
Supplies:				
2001 Office Supplies	1,615	1,900	1,850	1,400
2002 Postage	503	650	528	600
2003 Protective Clothing	3,414	2,600	1,722	3,200
2004 Gas and Oil	29,477	22,693	22,564	33,978
2007 Chemical	303	400	350	300
2008 Educational	-	-	-	500
2015 Other Supplies	3,261	3,313	3,300	3,300
2017 Specialized Supplies	10,901	3,277	3,277	-
2018 Computer Supplies	1,919	2,800	2,400	2,000
2078 Confidential Funds	7,610	5,000	5,000	5,000
2090 Machinery/Tools/Equipment	5,827	8,095	8,095	7,000
2091 Office Furniture/Equipment	378	-	-	2,000
2093 Computer Equipment	2,153	1,129	829	1,129
Supplies Subtotal	67,361	51,857	49,915	60,407
Services & Charges:				
3001 Memberships & Subscriptions	5,193	5,599	5,599	7,000
3020 Training/Seminars	16,769	16,000	15,580	16,000
3024 Tuition Reimbursement	-	-	900	2,000
4001 Office Equipment	2,877	-	-	-
4019 Rental of Equipment	41	100	100	-
4020 Motor Pool Lease Fees	3,744	9,808	9,808	10,599
4030 VM: Fleet Maintenance	40,846	36,004	36,004	33,175
4050 Computer Hardware	225	-	-	-
4055 Computer Software	849	750	590	500
4060 Computer Lease Fees	11,358	8,128	8,128	8,534
4065 Computer Maintenance Fees	51,695	-	-	-

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

001-5256-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges (cont'd):				
5007 Other Professional Services	3,973	10,000	10,000	7,000
6002 Printing/Reproduction	562	400	375	600
6003 Legal Notices	20	100	-	100
6006 Miscellaneous	246	900	918	1,000
Services & Charges Subtotal	<u>138,398</u>	<u>87,789</u>	<u>88,002</u>	<u>86,508</u>
Capital Outlay:				
8021 Mach/Tools & Equipment	-	-	-	26,800
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,800</u>
Division Total	\$ 1,829,770	\$ 1,900,738	\$ 1,843,833	\$ 1,899,193

**Police Department
FY 11-12**

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"> ● 1.5 minute for Priority 1 Call for Service ● 2.0 minutes for Non-Priority 2 Call for Service ● 2.5 minutes for Non-Priority 3 Call for Service
Provide effective and reliable Animal Control Services.	Reduce animal bites reported within the community by 5%. Reduce the number of animal's euthanized by 5%. Increase the shelter adoption rate by 10%.

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

Program Objectives	Program Indicators
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 1200 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 11-12**

Support Services Division

Performance Indicators:

	Actual 2009-2010	Estimated 2010-2011	% Change 2009-2010/ 2010-2011	Proposed 2011-2012
Authorized number of police office positions assigned to SSD	5	5	0%	5
Authorized number of civilian personnel positions assigned to SSD	26	26	0%	27
Avg Priority 1 Call response time (call receipt to dispatch) of 1.5 min.	2	2	-12.60%	2
Avg Non-Priority 2 Call response time (call receipt to dispatch) of 2.0 min.	-	-	-	2.0
Avg Non-Priority 3 Call response time (call receipt to dispatch) of 2.5 min.	2.38%	1.87%	-21.40%	2.5
Number of Animal Bites Reported (Goal: reduce by 5%)	25	17	-32.00%	16
Number of Animals Adopted from Shelter (Goal: increase by 10%)	129	192	48.00%	211
Number of Animal Control Citations Issued	121	133	10%	133
Number of Animals Taken-in by Animal Control	2,317	2,549	10%	2,549
Number of Animals Euthanized (Goal: Reduce by 5%)	828	806	-3%	765
Number of Citizen Police Academies (Goal: 2 or more)	2	2	0%	2 or more
Number of Youth Police Explorer Academies (Goal: 2 or more)	1	2	100%	2 or more
Number of Police Volunteer service hours (Goal: 1200 or more)	903.25%	1,327	47.00%	1,200
Number of Total Department Training Hours	4,005	4,075	2%	4,075
Avg number of training hours per officer	54	54	0%	54
Number of inmates processed	2,517	2,700	7%	2,700

Police Department
Fiscal Year 2011-12

Support Services Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,780,136	\$1,949,070	\$1,925,418	\$2,209,117	13.34%
<i>Supplies</i>	95,294	117,293	111,899	110,127	-6.11%
<i>Services & Charges</i>	107,218	93,488	85,454	82,045	-12.24%
Division Total	\$1,982,648	\$2,159,851	\$2,122,771	\$2,401,289	11.18%

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 2009-10	Approved 2010-11	Requested 2011-12
Lieutenant	1	1	1
Support Services Sergeant	1	1	1
Support Services Supervisor	1	1	1
Crime Prevention Officer	2	2	2
School Resource Officers	-	-	5
Dare Officer	-	1	1
Animal Control Supervisor	1	1	1
Animal Control Officer	4	4	4
Building Maintenance Technician	1	1	1
Records Specialist	2	2	2
Jailers	5	5	-
Telecommunicators	12	12	12
Telecommunicators (Relief)	2	4	4
Total	32	35	35

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

001-5258-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 1,158,178	\$ 1,279,182	\$ 1,249,287	\$ 1,455,079
1020 Overtime	61,407	76,000	76,274	53,350
1030 Certification	19,580	21,600	26,441	34,991
1035 Longevity	12,812	14,080	14,460	16,408
1040 Clothing Allowance	586	-	-	-
1044 Cleaning Allowance	6,017	6,254	6,462	7,215
1046 Physical Fitness Allowance	-	1,000	1,000	2,000
1060 FICA	93,207	101,202	102,656	115,711
1065 Retirement	197,005	225,495	224,743	271,592
1067 PARS Retirement	61	223	34	448
1080 Insurance - Medical	230,592	223,386	223,386	251,565
1081 Insurance - Life	691	648	675	758
Personal Services Subtotal	1,780,136	1,949,070	1,925,418	2,209,117
Supplies:				
2001 Office Supplies	1,641	2,100	2,080	2,100
2002 Postage	1,015	750	922	900
2003 Protective Clothing	8,100	6,500	5,660	9,000
2004 Gas and Oil	15,438	14,500	13,692	17,000
2005 Minor Tools	415	400	586	500
2006 Cleaning	557	700	550	700
2007 Chemical	659	900	850	800
2008 Educational	-	-	-	500
2015 Other Supplies	7,242	6,425	6,425	8,500
2016 Jail Operations	11,133	7,950	8,640	-
2017 Specialized Supplies	35,769	60,668	57,508	55,000
2018 Computer Supplies	2,075	1,750	1,102	1,750
2090 Machinery/Tools/Equipment	10,750	12,000	11,627	11,627
2091 Office Furniture/Equipment	-	1,900	1,208	1,000
2093 Computer Equipment	500	750	1,049	750
Supplies Subtotal	95,294	117,293	111,899	110,127
Services & Charges:				
3001 Memberships & Subscriptions	6,661	5,823	5,823	6,015
3020 Training/Seminars	14,432	18,000	16,434	18,800
3024 Tuition Reimbursement	1,448	7,000	3,248	7,000
4001 Office Equipment	3,026	500	240	500
4002 Machinery/Tools/Equipment	-	1,650	800	-
4003 Radios and Base Stations	911	923	625	14,400
4011 Building Maintenance	292	750	750	750
4019 Rental of Equipment	13	-	-	-

Continued

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

001-5258-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges (cont'd):				
4020 Motor Pool Lease Fees	17,712	9,658	9,658	10,824
4030 VM: Fleet Maintenance	20,409	15,812	15,812	13,811
4055 Computer Software	-	21,287	20,954	425
4060 Computer Lease Fees	7,104	6,206	6,206	6,516
4065 Computer Maintenance Fees	32,649	-	-	-
5007 Other Professional Services	1,826	4,875	4,000	2,000
6001 Uniforms	334	354	354	354
6002 Printing/Reproduction	396	550	550	550
6006 Miscellaneous	5	100	-	100
Services & Charges Subtotal	107,218	93,488	85,454	82,045
Division Total	\$ 1,982,648	\$ 2,159,851	\$ 2,122,771	\$ 2,401,289

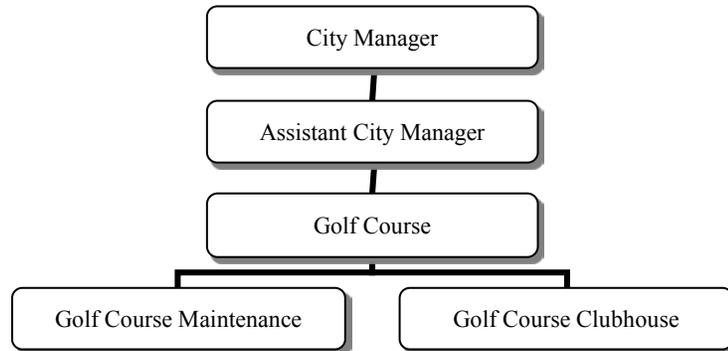


Golf Course

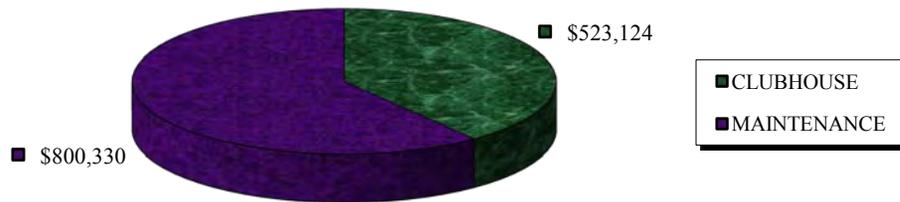
FY 11-12

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

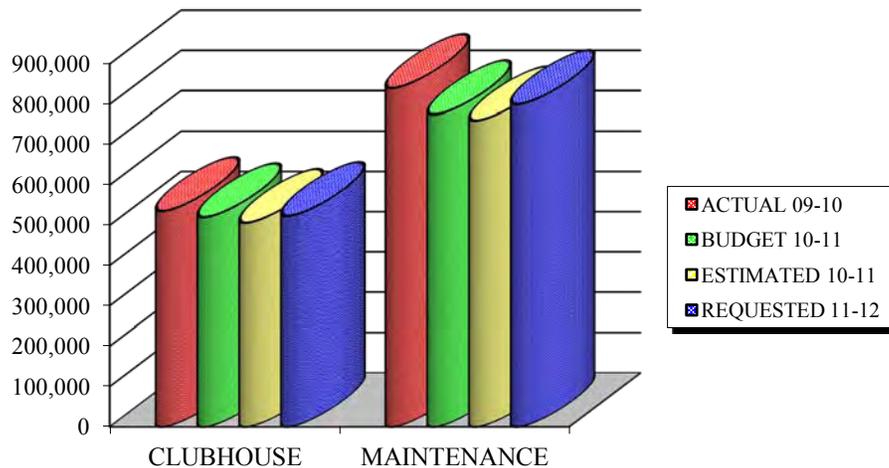
Organizational Chart:



Share of General Fund Budget: 4%



Four Year Comparison by Division:



Golf Course
Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Golf Course Club House	535,369	520,073	506,024	523,124	0.59%
Golf Course Maintenance	840,145	774,993	759,659	800,330	3.27%
Total	\$ 1,375,514	\$ 1,295,066	\$ 1,265,683	\$ 1,323,454	2.19%

Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 952,454	\$ 914,326	\$ 900,104	\$ 935,851	2.35%
Supplies	188,273	217,500	211,640	210,600	-3.17%
Services & Charges	234,787	163,240	153,939	177,003	8.43%
Total	\$ 1,375,514	\$ 1,295,066	\$ 1,265,683	\$ 1,323,454	2.19%

Golf Course FY 11-12

Golf Course

Goals:

- Provide an affordable, first class golf facility for citizens of La Porte and surrounding communities.
- Increase resident participation
- Provide excellent customer service and competitive tournament pricing

Objectives:

- Ensure our pricing structure is in line with top 4 competing facilities with similar amenities
- Collect resident emails and direct marketing campaign towards them through email blasts
- Direct customers to online survey

Performance Indicators:

- Use surveys to monitor competing facilities prices, memberships and tournament packages and other amenities
- Growth of data base and number of resident rounds
- Closely monitor completed surveys to find out what we are doing right and what needs to be addressed

**Golf Course
Fiscal Year 2011-12**

Golf Course Club House Division

Expenditure Summary

	<i>Actual 2009-10</i>	<i>Budget 2010-11</i>	<i>Estimated 2010-11</i>	<i>Requested 2011-12</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 398,444	\$ 382,944	\$ 377,957	\$ 390,810	2.05%
<i>Supplies</i>	55,530	53,800	51,757	58,800	9.29%
<i>Services & Charges</i>	81,395	83,329	76,310	73,514	-11.78%
Division Total	\$ 535,369	\$ 520,073	\$ 506,024	\$ 523,124	0.59%

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 2009-10	Approved 2010-11	Requested 2011-12
Golf Course Manager-Pro	1	1	1
Head Professional Golf Pro	1	1	1
Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (P/T)	1	1	1
Cart Attendant (P/T)	3	3	3
Starter Marshall (P/T)	4	4	4
Total	12	12	12

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

001-6048-551

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 280,653	\$ 291,443	\$ 286,872	\$ 293,638
1012 Sick Buy Back	2,979	-	-	-
1020 Overtime	2,135	2,500	2,500	2,500
1035 Longevity	2,824	3,016	3,016	3,208
1060 FICA	17,229	17,705	17,401	17,617
1065 Retirement	34,800	37,335	37,318	39,265
1067 Pars Retirement	876	905	837	942
1080 Insurance - Medical	56,718	28,824	28,824	32,460
1081 Insurance - Life	230	216	189	180
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	398,444	382,944	377,957	390,810
Supplies:				
2001 Office Supplies	1,366	1,250	1,204	1,000
2002 Postage	(25)	-	-	-
2006 Cleaning	103	100	301	250
2015 Other Supplies	2,279	2,000	1,914	1,500
2090 Machinery/Tools/Equipment	51,807	50,000	48,138	52,800
2091 Office Furniture/Equipment	-	200	200	-
2093 Computer Equipment	-	250	-	3,250
Supplies Subtotal	55,530	53,800	51,757	58,800
Services & Charges:				
3001 Memberships & Subscriptions	2,142	2,208	2,210	1,918
3020 Training/Seminars	85	2,041	1,282	3,238
4003 Radios and Base Stations	-	500	566	200
4006 Heating and A/C Equipment	656	6,000	5,000	2,500
4011 Building Maintenance	13,678	4,000	3,971	5,000
4055 Computer Software	-	-	-	1,869
4060 Computer Lease Fees	666	1,180	1,180	1,239
4065 Computer Maintenance Fees	2,721	-	-	-
5006 Fiscal Services	16,788	18,000	12,336	13,000
5007 Other Professional Services	1,774	3,000	4,381	3,000
6002 Printing/Reproduction	1,000	1,000	965	750
6005 Advertising	11,490	16,000	15,300	14,000
6006 Miscellaneous	298	200	171	200
6041 Special Events	25	400	315	400
7001 Electrical	23,976	22,500	22,532	20,000
7002 Natural Gas	1,832	2,000	1,809	1,900
7004 Water	2,994	3,000	2,992	3,000
7005 Miscellaneous Utilities	1,270	1,300	1,300	1,300
Services & Charges Subtotal	81,395	83,329	76,310	73,514
Division Total	\$ 535,369	\$ 520,073	\$ 506,024	\$ 523,124

**Golf Course
Fiscal Year 2011-12**

Golf Course Maintenance Division

Expenditure Summary

	<i>Actual 2009-10</i>	<i>Budget 2010-11</i>	<i>Estimated 2010-11</i>	<i>Requested 2011-12</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 554,010	\$ 531,382	\$ 522,147	\$ 545,041	2.57%
<i>Supplies</i>	132,743	163,700	159,883	151,800	-7.27%
<i>Services & Charges</i>	153,392	79,911	77,629	103,489	29.51%
Division Total	\$ 840,145	\$ 774,993	\$ 759,659	\$ 800,330	3.27%

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 2009-10	Approved 2010-11	Requested 2011-12
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
Total	9	9	9

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

001-6049-551

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 322,587	\$ 351,005	\$ 344,805	\$ 353,309
1012 Sick Buy Back	5,257	-	-	-
1020 Overtime	27,794	25,000	25,000	25,000
1030 Certification	1,258	1,108	1,096	1,108
1035 Longevity	4,912	4,948	4,948	5,372
1060 FICA	26,716	28,351	27,741	28,265
1065 Retirement	55,899	63,142	60,537	66,587
1067 Pars - Retirement	27	-	282	300
1080 Insurance - Medical	109,368	57,648	57,648	64,920
1081 Insurance - Life	192	180	90	180
Personal Services Subtotal	<u>554,010</u>	<u>531,382</u>	<u>522,147</u>	<u>545,041</u>
Supplies:				
2001 Office Supplies	5	300	190	250
2002 Postage	190	150	139	150
2003 Protective Clothing	-	100	60	100
2004 Gas and Oil	16,877	26,000	26,000	22,500
2005 Minor Tools	276	500	489	300
2007 Chemical	63,310	68,000	68,000	72,000
2008 Educational	360	1,200	-	-
2009 Medical	540	800	548	400
2015 Other Supplies	27,497	30,000	30,000	32,000
2030 Small Parts	20,050	24,500	22,198	22,500
2050 Safety	55	100	209	250
2090 Machinery/Tools/Equipment	2,251	11,800	11,800	1,100
2093 Computer Equipment	1,332	250	250	250
Supplies Subtotal	<u>132,743</u>	<u>163,700</u>	<u>159,883</u>	<u>151,800</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,169	1,173	1,173	1,203
3020 Training/Seminars	275	300	240	300
3024 Tuition Reimbursement	-	-	1,200	-
4002 Machinery/Tools/Equipment	1,675	2,500	1,580	2,500
4006 Heating and A/C Equipment	-	500	342	500
4008 Pumps/Motors	339	3,000	3,000	2,000
4011 Building Maintenance	1,832	2,000	2,000	2,000
4012 Water Line Maintenance	2,434	6,000	5,000	6,000
4019 Rental of Equipment	76	4,000	3,080	1,500
4020 Motor Pool Lease Fees	73,181	25,336	25,336	52,691
4030 VM: Fleet Maintenance	1,729	2,702	2,702	3,495
4031 Other Vehicle Maintenance	23,253	3,000	2,106	2,000

Continued

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

028-6049-551

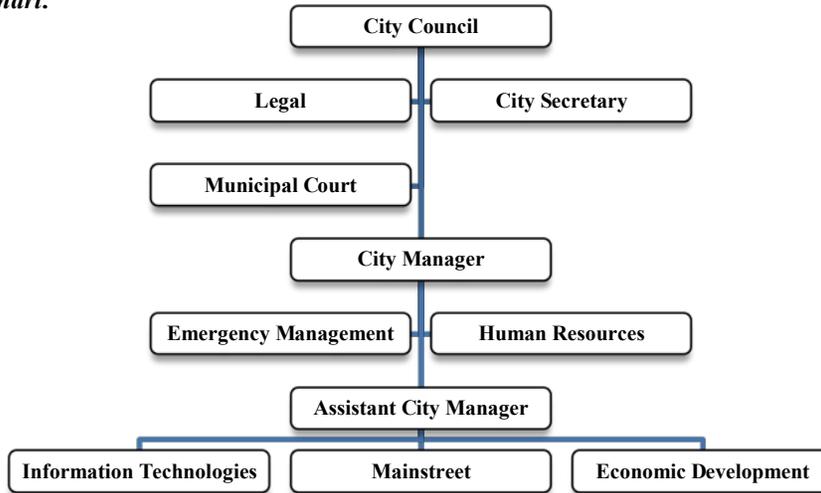
	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
5007 Other Professional Services	4,378	4,800	4,800	5,400
6001 Uniforms	5,310	5,500	5,970	6,800
6006 Miscellaneous	-	100	100	100
7001 Electrical	18,461	17,000	17,000	15,000
7004 Water	1,575	2,000	2,000	2,000
9014 Adm Transfer to Fund 014	17,705	-	-	-
Services & Charges Subtotal	153,392	79,911	77,629	103,489
Division Total	\$ 840,145	\$ 774,993	\$ 759,659	\$ 800,330

Administration Department

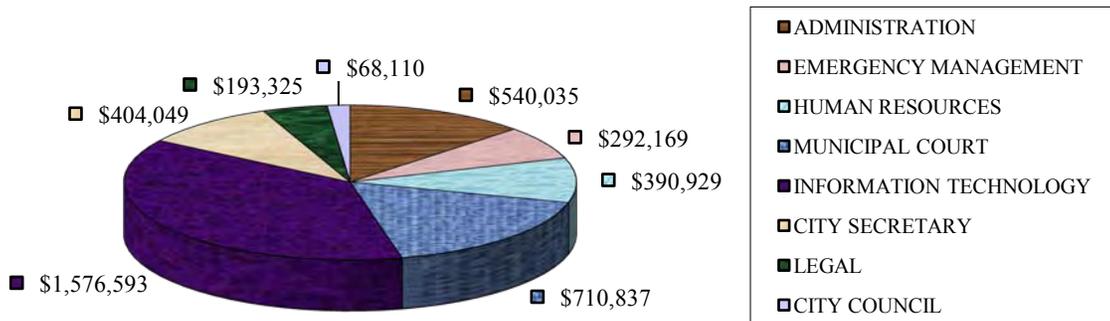
FY 11-12

Mission Statement: To effectively execute City Council policies, programs and directives; administer and manage City operations in an organized, efficient and effective manner; and to respond promptly to citizen inquires and requests with a high level of professionalism.

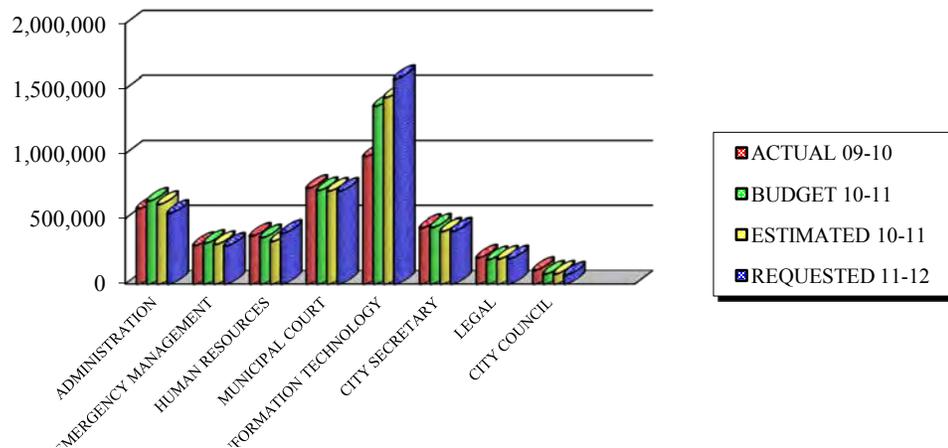
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Administration Department Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Administration	\$ 575,065	\$ 633,906	\$ 608,558	\$ 540,035	-14.81%
Emergency Management	296,401	313,734	304,322	292,169	-6.87%
Human Resources	369,039	356,438	327,473	390,929	9.68%
Municipal Court	733,647	715,915	711,306	710,837	-0.71%
Information Technologies	976,949	1,366,427	1,433,521	1,576,593	15.38%
City Secretary	430,944	434,427	403,446	404,049	-6.99%
Legal	200,321	187,094	191,864	193,325	3.33%
City Council	104,841	75,899	76,001	68,110	-10.26%
Department Total	\$ 3,687,207	\$ 4,083,840	\$ 4,056,491	\$ 4,176,047	2.26%

Department Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 2,077,525	\$ 2,137,610	\$ 2,046,462	\$ 2,116,189	-1.00%
Supplies	90,287	232,731	229,118	241,601	3.81%
Services & Charges	1,474,836	1,709,787	1,777,149	1,818,257	6.34%
Capital Outlay	44,559	3,712	3,762	-	0.00%
Department Total	\$ 3,687,207	\$ 4,083,840	\$ 4,056,491	\$ 4,176,047	2.26%

Administration Department

FY 11-12

Administration Division

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

Program Objectives	Program Indicators
Enact policy decisions promulgated by City Council	Conduct weekly meeting with executive staff to review and discuss implementation of council policy directives
Ensure department work plans support the goals of the Comprehensive Plan and Council priorities	Review annual work plans through the budget process <ul style="list-style-type: none"> ● Provide regular status/update reports to the Council ● Pursue development, monitoring, and reporting of performance metrics that gauge progress and efficiency
Ensure accountability for meeting goals and objectives set forth in the Comprehensive Plan (13.1)	
Develop annual goals with the City's Executive Staff	Conduct weekly meeting with the Executive Staff

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

Program Objectives	Program Indicators
Continue to follow the City's Mission Statement and its supporting principles to improve delivery of public services to citizens	<ul style="list-style-type: none"> ● Adopt the official Mission Statement ● Ensure that all municipal operations further the mission ● Provide multiple avenues for citizens to reach a appropriate city staff ● Respond to each inquiry or complaint within one business day ● Complete regularly recurring citizen satisfaction survey ● Complete organization self assessment ● Begin evaluation based on areas rated as "Difficult to Identify" in the self assessment
Provide timely and professional responses to citizen inquiries and complaints	
Implement Baldrige organization efficiency evaluation tools	

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

Program Objectives	Program Indicators
Enhance transparency of government operations by enhancing availability of reports and information on the web for citizens	<ul style="list-style-type: none"> ● Review all reports currently produced by staff to determine applicability for posting the city website ● Apply for the Gold Leadership Award through the State of Texas Comptrollers' Office for financial transparency ● Meet with diversified groups to provide opportunities for two-way communication ● Establish partnerships to meet common goals, where appropriate ● Enhance publications currently distributed by the City to promote as well as inform ● Evaluate concept for semi-annual newsletter and develop work plan to implement ● Implement Community Bulletin page on the City website that will provide a portal for community groups to post information ● Evaluate and implement (if directed) taping for City Council meetings for either on-demand or live broadcast
Maintain positive working relationships with community group to develop common goals and future strategies that benefit all involved (13.1)	
Develop a PR program promoting the City, to include distribution of asemi-annual newsletter to all La Porte residents	
Continue to incorporate new methods to improve communication with La Porte citizens	

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Percentage of City department that include elements that directly tie to Comprehensive Plan			
Percentage of inquiries/complaints received by the City Manager's Office responded to within one business day			
Percentage of citizens rating Quality of Services as Excellent or Good			
Number of communication initiatives implemented			
Number of community groups meetings attended			

Administration Department
Fiscal Year 2011-12

Administration Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 482,495	\$ 496,966	\$ 476,290	\$ 471,790	-5.07%
<i>Supplies</i>	3,640	7,300	7,036	6,950	-4.79%
<i>Services & Charges</i>	88,930	129,640	125,232	61,295	-52.72%
Division Total	\$ 575,065	\$ 633,906	\$ 608,558	\$ 540,035	-14.81%

Scope of Services Summary

The Administration Division, under the direction of the City Manager as the Chief Administrative Officer of the City, plans, organizes and directs the activities of all departments of the municipality. In carrying out these duties, he interprets and implements City Council policies; handles citizens' inquiries, complaints and requests; coordinates departmental efforts; prepares management reports; recommends legislation that appears necessary and desirable; represents the City in its relations with the public, the press and other Governmental entities; and executes policies and desires of the City Council through administrative directives.

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
City Manager	1.0	1.0	1.0
Assistant City Manager	1.0	1.0	1.0
Office Manager	1.0	1.0	1.0
Secretary IV	1.0	1.0	0.5
Total	4.0	4.0	3.5

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

001-6060-510

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 356,892	\$ 363,281	\$ 346,102	\$ 341,731
1020 Overtime	531	500	500	500
1035 Longevity	1,836	1,980	1,844	696
1042 Car Allowance	11,749	11,700	11,511	11,400
1046 Physical Fitness Allowance	-	1,000	1,000	1,500
1060 FICA	22,841	23,681	24,684	23,138
1065 Retirement	58,449	62,694	59,519	62,131
1080 Insurance - Medical	28,824	28,824	28,824	28,402
1081 Insurance - Life	1,166	1,306	306	292
1090 Other Benefits	207	2,000	2,000	2,000
Personal Services Subtotal	482,495	496,966	476,290	471,790
Supplies:				
2001 Office Supplies	879	1,500	500	800
2002 Postage	112	300	150	150
2006 Cleaning Supplies	450	500	500	500
2008 Educational	208	500	250	500
2015 Other Supplies	1,871	4,000	4,000	4,500
2093 Computer Equipment	120	500	1,636	500
Supplies Subtotal	3,640	7,300	7,036	6,950
Services & Charges:				
3001 Memberships & Subscriptions	3,071	3,500	3,500	3,970
3020 Training/Seminars	2,648	8,550	9,850	9,000
4001 Office Equipment	5,623	-	-	-
4002 Machinery/Tools/Equipment	1,125	1,000	1,196	-
4006 Heating and A/C Equipment	2,195	51,356	57,302	-
4011 Building Maintenance	3,643	4,020	4,000	-
4050 Computer Hardware	189	-	-	-
4055 Computer Software	326	-	-	-
4060 Computer Lease Fees	4,206	2,214	2,214	2,325
4065 Computer Maintenance Fees	19,045	-	-	-
5004 Consulting	3,148	15,000	5,000	10,000
5007 Other Professional Services	-	-	1,470	-
6002 Printing/Reproduction	1,323	2,000	200	500
6005 Advertising	1,626	2,000	500	500
6070 Appreciation Program	40,762	40,000	40,000	35,000
Services & Charges Subtotal	88,930	129,640	125,232	61,295
Division Total	\$ 575,065	\$ 633,906	\$ 608,558	\$ 540,035

Emergency Services Department

FY 11-12

Emergency Management

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

Objectives

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

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

Objectives

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

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

Objectives

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

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

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

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

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

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Community Outreach Events/Presentations	20	23	25
CERT Members Trained	43	45	75
Publications Mailed to Citizens	4	5	5
Training/Drills/Exercises	17	23	25
% of Successful Communications Tests <i>(alert beacons, sirens, reverse drills w/ industry)</i>	N/A	N/A	100%
Level of Preparedness (State Assessment)	Advanced	Advanced	Advanced

Administration Department
Fiscal Year 2011-12

Emergency Management Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 170,588	\$ 199,231	\$ 198,140	\$ 192,847	-3.20%
<i>Supplies</i>	9,648	20,435	17,937	8,470	-58.55%
<i>Services & Charges</i>	116,165	94,068	88,245	90,852	-3.42%
Division Total	\$ 296,401	\$ 313,734	\$ 304,322	\$ 292,169	-6.87%

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 2009-10	Approved 2010-11	Requested 2011-12
Emergency Services Coordinator	1	1	1
OEM Specialist	-	1	1
Emergency Management Preparedness Plan	1	-	-
Intern	1	1	1
Total	3	3	3

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

001-6054-510

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 123,928	\$ 149,552	\$ 148,278	\$ 139,859
1011 Seasonal Earnings	2,935	-	-	-
1020 Overtime	-	-	74	-
1035 Longevity	352	448	448	544
1060 FICA	9,354	10,569	10,636	10,525
1065 Retirement	19,290	22,951	23,076	24,545
1067 Pars - Retirement	55	155	72	-
1080 Insurance - Medical	14,412	14,412	14,412	16,230
1081 Insurance - Life	154	144	144	144
1090 Other Benefits	108	1,000	1,000	1,000
Personal Services Subtotal	170,588	199,231	198,140	192,847
Supplies:				
2001 Office Supplies	982	1,000	750	800
2002 Postage	120	150	120	120
2003 Protective Clothing	345	275	200	-
2004 Gas and Oil	2,777	2,410	-	3,200
2005 Minor Tools	-	100	-	-
2008 Educational	1,402	1,750	1,750	100
2015 Other Supplies	1,826	2,500	2,500	2,000
2018 Computer Supplies	147	250	307	250
2090 Machinery/Tools/Equipment	384	11,000	11,000	1,000
2093 Computer Equipment	1,665	1,000	1,310	1,000
Supplies Subtotal	9,648	20,435	17,937	8,470
Services & Charges:				
3001 Memberships & Subscriptions	1,091	1,000	1,070	1,000
3020 Training/Seminars	9,072	9,000	9,000	7,500
4001 Office Equipment	354	-	-	-
4003 Radios/Base Stations	1,619	1,000	1,000	500
4011 Building	-	250	250	250
4020 Motor Pool: Lease Fees	2,196	2,213	2,213	2,178
4030 Vehicle Maint: Fleet Maint.	879	1,621	1,621	2,706
4050 Computer Hardware	376	1,000	1,000	-
4055 Computer Software	26,631	19,200	19,000	17,000
4060 Computer Lease Fees	3,570	3,684	3,684	3,868
4065 Computer Maintenance Fees	13,604	-	-	-
4070 Emergency Management	19,365	20,000	15,000	20,000
5007 Other Professional Services	29,607	30,000	29,307	29,500
6002 Printing and Reproduction	5,398	2,500	2,500	3,750
7001 Electrical	2,228	2,500	2,500	2,500
7002 Natural Gas	175	100	100	100
Services & Charges Subtotal	116,165	94,068	88,245	90,852
Division Total	\$ 296,401	\$ 313,734	\$ 304,322	\$ 292,169

Administration Department FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
Presentation meetings about ICMA & TMRS	2	2	2
Presentation meetings about employee benefits	2	1	2
Number of employee recognitions	6	6	6
Turnover Rate			
Number of days to process new hires			

Administration Department
Fiscal Year 2011-12

Human Resources Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 245,627	\$ 242,275	\$ 212,934	\$ 226,564	-6.48%
<i>Supplies</i>	6,926	8,250	8,167	7,300	-11.52%
<i>Services & Charges</i>	116,486	105,913	106,372	157,065	48.30%
Division Total	\$ 369,039	\$ 356,438	\$ 327,473	\$ 390,929	9.68%

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 2009-10	Approved 2010-11	Requested 2011-12
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	6.00
Total	17.75	17.75	8.75

City of La Porte, Texas
Human Resources
Detail of Expenditures

001-6062-515

		Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:					
1010	Regular Earnings	\$ 115,602	\$ 114,300	\$ 115,850	\$ 119,738
1011	Seasonal Earnings	34,832	40,000	12,300	15,000
1020	Overtime	-	-	188	-
1035	Longevity	706	874	874	1,052
1046	Physical Fitness Program	-	1,500	125	1,500
1060	FICA	8,856	9,221	8,649	9,216
1065	Retirement	18,021	19,904	19,289	21,014
1067	Pars Retirement	454	528	500	566
1075	Unemployment Compensation	47,201	35,000	35,000	35,000
1080	Insurance - Medical	19,816	19,817	19,817	22,316
1081	Insurance - Life	139	131	154	162
1090	Other Benefits	-	1,000	188	1,000
	Personal Services Subtotal	<u>245,627</u>	<u>242,275</u>	<u>212,934</u>	<u>226,564</u>
Supplies:					
2001	Office Supplies	2,847	2,800	2,720	2,800
2002	Postage	337	500	500	500
2015	Other Supplies	3,602	2,000	2,000	2,000
2091	Office Furniture/Equipment	-	1,500	1,500	1,000
2093	Computer Equipment	140	1,450	1,447	1,000
	Supplies Subtotal	<u>6,926</u>	<u>8,250</u>	<u>8,167</u>	<u>7,300</u>
Services & Charges:					
3001	Memberships & Subscriptions	590	1,100	900	1,050
3020	Training/Seminars	5,055	5,125	3,835	4,000
3022	Employee Training	5,585	13,900	16,205	18,500
3024	Tuition Reimbursement	-	5,000	5,824	4,500
4055	Computer Software	440	3,200	-	50,650
4060	Computer Lease Fees	3,540	1,538	1,538	1,615
4065	Computer Maintenance Fees	16,325	-	-	-
5004	Consulting	-	500	500	500
5005	Personnel Services	5,326	-	-	-
5006	Fiscal Services	3,600	3,600	3,600	3,600
5007	Other Professional Services	14,807	17,000	20,050	17,000
5008	Medical Services	46,796	30,000	30,000	30,000
5018	Civil Service	7,450	6,100	6,700	7,000
6002	Printing/Reproduction	3,780	2,000	2,000	2,000
6005	Advertising	185	200	200	-
6006	Miscellaneous	72	-	-	-
6070	Appreciation Program	144	-	-	-
6071	Service Awards	2,791	16,650	15,020	16,650
	Services & Charges Subtotal	<u>116,486</u>	<u>105,913</u>	<u>106,372</u>	<u>157,065</u>
Division Total		\$ 369,039	\$ 356,438	\$ 327,473	\$ 390,929

Administration Department
FY 11-12

Municipal Court Division

Goals:

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

Objectives:

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

Performance Indicators:

Performance Indicators	
Cases files Total dispositions	<ul style="list-style-type: none">● Process all tickets/complaints on a daily basis● Daily deposit of fines and other fees collected● Process refunds of fines on bonds as allowed by law● Process summons and subpoenas fourteen days before the need to appear● Prepare and mail juror summons three weeks prior to trial● Process all end of month reports by tenth working day of following month● Trial setting within sixty days of initial request by defendant

Administration Department
Fiscal Year 2011-12

Municipal Court Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 444,770	\$ 466,583	\$ 456,677	\$ 465,156	-0.31%
<i>Supplies</i>	21,629	19,300	19,625	19,350	0.26%
<i>Services & Charges</i>	267,248	230,032	235,004	226,331	-1.61%
Division Total	\$ 733,647	\$ 715,915	\$ 711,306	\$ 710,837	-0.71%

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 2009-10	Approved 2010-11	Requested 2011-12
Court Administrator	1	1	1
Senior Deputy Court Clerk	1	1	1
Deputy Court Clerk	6	6	6
Deputy Court Clerk (P/T)	1	1	1
Total	9	9	9

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

001-6064-512

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 302,437	\$ 299,857	\$ 306,033	\$ 301,104
1020 Overtime	2,803	20,000	5,387	5,000
1030 Certification	5,147	5,300	3,572	3,572
1035 Longevity	1,684	1,888	1,572	1,992
1045 Medical Insurance Allowance	7,206	7,206	7,206	8,115
1060 FICA	22,128	22,874	23,249	23,644
1065 Retirement	45,168	50,453	50,532	55,537
1067 Pars - Retirement	280	105	307	110
1080 Insurance - Medical	57,648	57,648	57,648	64,920
1081 Insurance - Life	269	252	171	162
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	444,770	466,583	456,677	465,156
Supplies:				
2001 Office Supplies	4,149	4,000	4,183	4,500
2002 Postage	7,499	9,250	8,952	8,300
2006 Cleaning	95	200	200	200
2008 Educational	404	300	453	300
2015 Other Supplies	3,291	3,250	3,250	3,250
2018 Computer Supplies	3,882	2,300	2,587	2,300
2093 Computer Equipment	2,309	-	-	500
Supplies Subtotal	21,629	19,300	19,625	19,350
Services & Charges:				
3001 Memberships & Subscriptions	975	825	792	700
3020 Training/Seminars	3,404	5,000	5,968	4,500
4001 Office Equipment	3,426	-	-	-
4006 Heating and A/C Equipment	-	8,597	9,000	9,000
4011 Building Maintenance	4,524	2,500	1,640	1,600
4019 Rental of Equipment	304	-	-	-
4055 Computer Software	20,014	22,000	21,628	22,000
4060 Computer Lease Fees	8,862	5,410	5,405	5,681
4065 Computer Maintenance Fees	40,812	-	-	-
5007 Other Professional Services	2,808	6,000	3,000	3,500
5009 Judicial Services	115,130	115,000	115,000	115,000
6002 Printing/Reproduction	9,864	10,000	11,958	11,000
6005 Advertising	-	300	186	300
6008 Jury Fees/Court Costs	-	1,000	1,123	750
6010 Janitorial Services	14,375	14,000	13,770	14,000
7001 Electrical	39,540	35,000	39,506	32,000
7002 Natural Gas	301	400	270	300
7004 Water	2,909	4,000	5,758	6,000
Services & Charges Subtotal	267,248	230,032	235,004	226,331
Division Total	\$ 733,647	\$ 715,915	\$ 711,306	\$ 710,837

Technology Fund FY 11-12

Information Technologies Division

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

Objectives

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

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

Objectives

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

Goal 3: Streamline IT processes, policies and procedures

Objectives

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

Performance Indicators:

San Storage Capacity
IT Project/Task Volume
Length of time to complete work orders

Administration Department
Fiscal Year 2011-12

Information Technologies

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 365,254	\$ 356,526	\$ 355,979	\$ 369,590	3.66%
<i>Supplies</i>	16,229	154,473	153,900	179,031	15.90%
<i>Services & Charges</i>	574,817	855,428	923,642	1,027,972	20.17%
<i>Capital Outlay</i>	20,649	-	-	-	-
Division Total	\$ 976,949	\$1,366,427	\$1,433,521	\$1,576,593	15.38%

Scope of Services Summary

The Information Technologies Division utilizes a combination of mid-range computers to maintain data files on City operations. These are interconnected through a wide area network. The Division maintains all data processing equipment for the City. They also provide continuing software support for Microsoft Word, Excel, Access and Windows operating system. They assist departments in the selection, installation, implementation and maintenance of computer hardware and software. This division also coordinates all authorized software applications being used in the City, whether they are on the Sungard / Navaline System or the decentralized personal computers that are active in a number of divisions. The IT Division is also responsible for providing document imaging facilities for the City.

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
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
Total	5	5	5

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

001-6066-519

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 240,157	\$ 246,993	\$ 247,190	\$ 252,113
1012 Sick Buy Back	1,562	-	-	-
1020 Overtime	22,619	7,500	7,105	7,500
1030 Certification	1,699	2,100	2,108	2,100
1035 Longevity	1,032	1,336	1,336	1,576
1060 FICA	20,210	19,525	19,557	19,688
1065 Retirement	41,734	42,844	42,522	45,930
1080 Insurance - Medical	36,030	36,030	36,030	40,575
1081 Insurance - Life	211	198	131	108
Personal Services Subtotal	<u>365,254</u>	<u>356,526</u>	<u>355,979</u>	<u>369,590</u>
Supplies:				
2001 Office Supplies	882	300	350	400
2002 Postage	273	400	200	200
2004 Gas and Oil	409	323	-	531
2005 Minor Tools	448	100	-	-
2015 Other Supplies	1,767	1,500	1,500	1,000
2090 Machinery/Tools/Equipment	(20,649)	-	-	1,400
2091 Office Furniture/Equipment	392	-	-	-
2093 Computer Equipment	32,707	151,850	151,850	175,500
Supplies Subtotal	<u>16,229</u>	<u>154,473</u>	<u>153,900</u>	<u>179,031</u>
Services & Charges:				
3001 Memberships & Subscriptions	784	3,810	3,000	3,100
3020 Training/Seminars	11,032	13,000	16,000	13,000
3022 Employee Training	-	-	-	5,000
4001 Office Equipment	624	80,866	150,000	146,000
4022 Rental of Building	3,164	21,600	21,600	21,600
4030 VM: Fleet Maintenance	991	540	540	620
4050 Computer - Hardware	11,329	180,500	165,000	190,500
4055 Computer - Software	204,592	270,610	250,000	281,000
4060 Computer Lease Fees	39,378	23,002	23,002	24,152
5004 Consulting	44,716	46,000	46,000	46,000
5007 Other Professional Services	2,424	5,500	3,500	37,000
6002 Printing/Reproduction	14	-	-	-
7001 Electrical	937	-	-	-
7003 Telephone	254,408	210,000	245,000	260,000
9014 Adm Transfer to Fund 014	424	-	-	-
Services & Charges Subtotal	<u>574,817</u>	<u>855,428</u>	<u>923,642</u>	<u>1,027,972</u>
Capital Outlay:				
8023 Computer Equipment	20,649	-	-	-
Capital Outlay Subtotal	<u>20,649</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 976,949	\$ 1,366,427	\$ 1,433,521	\$ 1,576,593

City Secretary Department FY 11-12

City Secretary Division

Goals:

- Meeting minutes prepared within 7 working days following the meeting
- Actions of Council indexed within 5 working days of action
- Prepare Council meeting preliminary agendas by 8 working days prior to meeting
- Complete Council meeting packets 8 working days prior to meeting
- Process, index, and file records received within 10 working days from date of requests
- Respond to requests for records and /or information within 10 working days
- Issue alcohol licenses and solicitor permits within 3 working days
- Collect payments for all liquor license renewals within 30 days
- Respond to Council requests within 8 hours

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Agendas prepared			55
Council meeting packets prepared			55
Record requests processed			300
Alcohol licenses issued			37
Solicitor permits & registrations issued			20
Recognition awards/proclamations			30
Pages imaged			7,500

Administration Department
Fiscal Year 2011-12

City Secretary Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
Personal Services	\$ 336,940	\$ 342,240	\$ 312,456	\$ 354,635	3.62%
Supplies	2,021	3,625	3,550	2,150	-40.69%
Services & Charges	91,983	88,562	87,440	47,264	-46.63%
Division Total	\$ 430,944	\$ 434,427	\$ 403,446	\$ 404,049	-6.99%

Scope of Services Summary

The City Secretary is an office of the City, appointed by the Mayor and Council. The City Secretary's Office is responsible for the preparation and dissemination of City Council meetings, agendas and packets. The City Secretary attends every meeting of the City Council and keeps accurate minutes of the proceedings, engrossing and enrolling all laws, ordinances and resolutions of the City Council. Regarding Council Services, the City Secretary handles all Council meeting preparations, Council correspondence, travel, expenditures, and calendars. This office serves as the liaison between the Mayor and Councilmembers and the public. The City Secretary is the Records Custodian/Records Management Officer. The Office of the City Secretary is the administrative agency responsible for the care and maintenance of all City of La Porte records. This office houses all legal transactions, City Council minutes, agendas, deeds, ordinances, resolutions, contracts, and a vast array of other historical and regulatory information. The City Secretary is designated as the City's Records Management Officer by both state law and City ordinance. She is responsible for developing and administering records retention and destruction policies, monitoring the records storage centers, overseeing the control of electronically stored records, and upgrading technology to provide for efficient and economic storage of records. In addition to these duties, the City Secretary's Office responds to hundreds of requests for City records filed each year under the Texas Public Information Act. The City Secretary serves as the Chief Election Official for the City of La Porte, La Porte ISD, and San Jacinto College in La Porte, and is responsible for the administration of all City elections. The City Secretary is responsible for the preparation and publication of all official notices and orders, preparation for election officials and polling places, and the receipt and filing of all candidate forms and reports. The City Secretary provides staff support and guidance during Charter review processes is responsible for submissions to the U.S. Department of Justice for pre-clearance of elections issues under the Federal Voting Rights Act. The City Secretary's Office coordinates the recruitment, application and appointment process for City Council appointed boards, commissions and committees. This office publishes a directory of appointed officials and volunteers serving on various panels and committees. The City Secretary's Office is responsible for the issuance of certain permits and licenses for various operations within the City of La Porte. In addition to the duties listed above, the City Secretary serves as custodian of the City corporate seal and attests the Mayor's signature on all official documents; records and files deeds and easements; coordinates the codification of City ordinances into the City Code of Ordinances; publishes all legal ads and notices for the City; post all legal notices and agendas; develops and oversees the City Secretary Department Budget and City Council Budget; and serves on the City's Executive Management Team. As in many other cities, the City Secretary's Office serves as a resource for citizens and a link between citizens and the organization.

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary IV	1	1	1
Records Specialist	1	1	1
Total	4	4	4

City of La Porte, Texas
City Secretary
Detail of Expenditures

001-6067-510

	Actual	Budget	Estimated	Requested
	2009-10	2010-11	2010-11	2011-12
Personal Services:				
1010 Regular Earnings	\$ 243,373	\$ 246,426	\$ 218,422	\$ 253,491
1020 Overtime	8,360	6,000	6,000	6,000
1035 Longevity	1,620	1,812	1,916	1,304
1046 Physical Fitness Allowance	-	500	500	-
1060 FICA	17,925	17,479	17,087	17,457
1065 Retirement	36,531	38,911	37,419	41,635
1080 Insurance - Medical	28,824	28,824	28,824	32,460
1081 Insurance - Life	307	288	288	288
1090 Other Benefits	-	2,000	2,000	2,000
Personal Services Subtotal	<u>336,940</u>	<u>342,240</u>	<u>312,456</u>	<u>354,635</u>
Supplies:				
2001 Office Supplies	912	1,000	1,000	1,000
2002 Postage	391	650	550	500
2015 Other Supplies	76	225	250	400
2091 Office Furniture	642	-	-	-
2093 Computer Equipment	-	1,750	1,750	250
Supplies Subtotal	<u>2,021</u>	<u>3,625</u>	<u>3,550</u>	<u>2,150</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,914	2,420	1,253	1,352
3020 Training/Seminars	6,371	7,000	7,000	6,375
4055 Computer Software	5,426	14,728	14,728	6,261
4060 Computer Lease Fees	3,564	5,739	5,739	6,026
4065 Computer Maintenance Fees	19,045	-	-	-
5007 Other Professional Services	1,086	1,800	1,800	1,500
6002 Printing/Reproduction	27,390	14,000	14,000	5,000
6003 Legal Notices	11,464	12,500	12,500	15,000
6004 Elections	15,351	30,000	30,000	5,000
7005 Misc Utilities	372	375	420	750
Services & Charges Subtotal	<u>91,983</u>	<u>88,562</u>	<u>87,440</u>	<u>47,264</u>
Division Total	\$ 430,944	\$ 434,427	\$ 403,446	\$ 404,049

Administration Department

FY 11-12

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 2011-12

Legal Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 14,412	\$ 14,412	\$ 14,412	\$ 16,230	12.61%
<i>Services & Charges</i>	185,909	172,682	177,452	177,095	2.56%
Division Total	\$ 200,321	\$ 187,094	\$ 191,864	\$ 193,325	3.33%

Scope of Services Summary

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

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

City of La Porte, Texas
 Legal
 Detail of Expenditures

001-6068-515

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1045 Medical Insurance Allowance	\$ 7,206	\$ 7,206	\$ 7,206	\$ 8,115
1080 Insurance - Medical	7,206	7,206	7,206	8,115
Personal Services Subtotal	<u>14,412</u>	<u>14,412</u>	<u>14,412</u>	<u>16,230</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	230	-	230
3020 Training/Seminars	-	1,200	1,200	600
4060 Computer Lease Fees	570	252	252	265
4065 Computer Maintenance Fees	2,721	-	-	-
5003 Legal	107,132	110,000	110,000	110,000
5004 Consulting	20,402	10,000	15,000	15,000
5007 Other Professional Services	9,400	8,000	8,000	8,000
5010 City Prosecutor	45,684	43,000	43,000	43,000
Services & Charges Subtotal	<u>185,909</u>	<u>172,682</u>	<u>177,452</u>	<u>177,095</u>
Division Total	\$ 200,321	\$ 187,094	\$ 191,864	\$ 193,325

Administration Department FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
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 2011-12

City Council Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 17,439	\$ 19,377	\$ 19,574	\$ 19,377	0.00%
<i>Supplies</i>	30,194	19,348	18,903	18,350	-5.16%
<i>Services & Charges</i>	33,298	33,462	33,762	30,383	-9.20%
<i>Capital Outlay</i>	23,910	3,712	3,762	-	-100.00%
Division Total	\$ 104,841	\$ 75,899	\$ 76,001	\$ 68,110	-10.26%

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

		Actual	Budget	Estimated	Requested
		2009-10	2010-11	2010-11	2011-12
Personal Services:					
1010	Regular Earnings	\$ 11,000	\$ 12,000	\$ 12,083	\$ 12,000
1042	Car Allowance	5,200	6,000	6,100	6,000
1060	FICA	1,239	1,377	1,391	1,377
Personal Services Subtotal		<u>17,439</u>	<u>19,377</u>	<u>19,574</u>	<u>19,377</u>
Supplies:					
2001	Office Supplies	2,187	6,000	6,000	3,000
2002	Postage	115	150	100	100
2015	Other Supplies	7,453	11,697	12,000	12,000
2018	Computer Supplies	-	500	500	250
2090	Machinery/Tools/Equipment	3,436	698	-	-
2091	Office Furniture/Equipment	1,433	-	-	2,500
2093	Computer Equipment	15,570	303	303	500
Supplies Subtotal		<u>30,194</u>	<u>19,348</u>	<u>18,903</u>	<u>18,350</u>
Services & Charges:					
3001	Memberships & Subscriptions	9,064	9,164	9,164	9,165
3020	Training/Seminars	6,685	14,000	14,000	12,000
4011	Building	8,051	-	-	-
4060	Computer Lease Fees	690	2,798	2,798	2,938
4065	Computer Maintenance Fees	2,721	-	-	-
5017	Annual Retreat Costs	374	500	800	800
6041	Special Events	4,615	7,000	7,000	5,000
7003	Telephone	-	-	-	480
9997	Special Programs	1,098	-	-	-
Services & Charges Subtotal		<u>33,298</u>	<u>33,462</u>	<u>33,762</u>	<u>30,383</u>
Capital Outlay:					
8002	Building Improvements	5,810	-	-	-
8011	Office Equipment/Furniture	-	3,712	3,762	-
8023	Computer Equipment	18,100	-	-	-
Capital Outlay Subtotal		<u>23,910</u>	<u>3,712</u>	<u>3,762</u>	<u>-</u>
Division Total		\$ 104,841	\$ 75,899	\$ 76,001	\$ 68,110



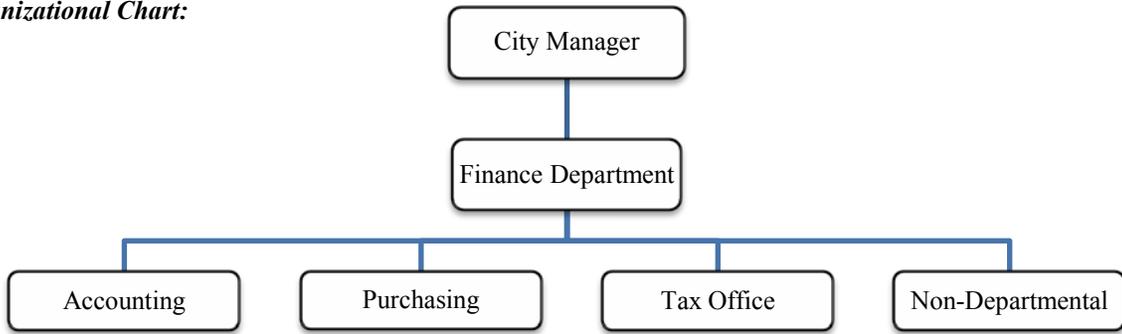
Finance Department

FY 11-12

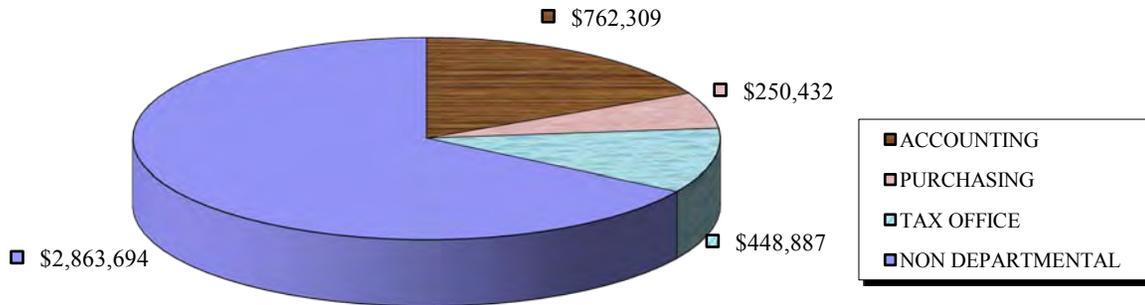
Mission Statement:

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

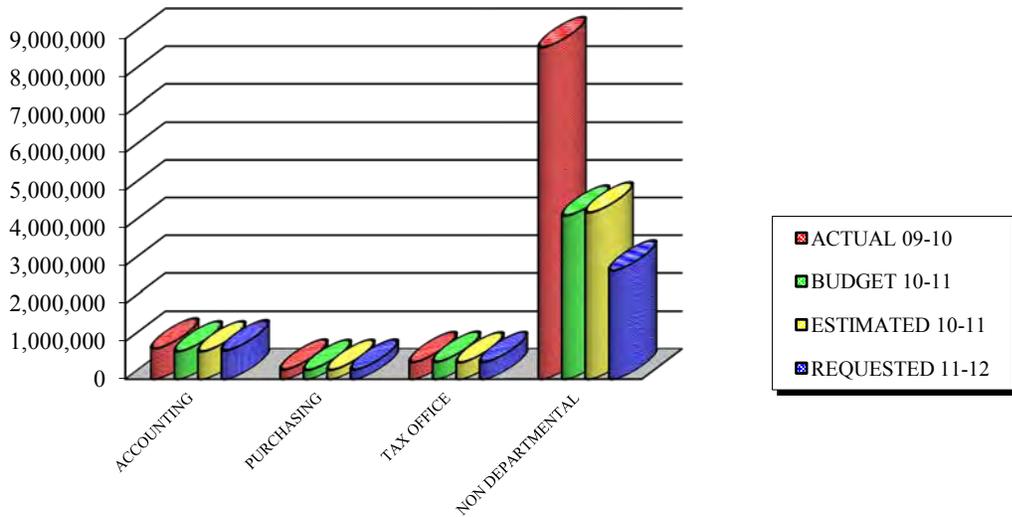
Organizational Chart:



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



Four Year Comparison by Division:



Finance Department Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Accounting	\$ 809,780	\$ 733,061	\$ 733,137	\$ 762,309	3.99%
Purchasing	250,529	240,641	243,425	250,432	4.07%
Tax Office	449,010	458,118	440,421	448,887	-2.01%
Non Departmental	8,773,687	4,321,423	4,403,280	2,863,694	-33.73%
Department Total	\$ 10,283,006	\$ 5,753,243	\$ 5,820,263	\$ 4,325,322	-24.82%

Department Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 1,615,118	\$ 1,759,995	\$ 1,774,083	\$ 1,802,872	2.44%
Supplies	30,883	33,075	32,379	31,887	-3.59%
Services & Charges	8,637,005	3,960,173	4,013,801	2,475,563	-37.49%
Capital Outlay	-	-	-	15,000	0.00%
Department Total	\$ 10,283,006	\$ 5,753,243	\$ 5,820,263	\$ 4,325,322	-24.82%

Finance Department FY 11-12

Accounting Division

Goals:

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

Objectives:

- Process paychecks within 3 days with zero errors
- To complete 9/30/11 Financial Report by January 2012 and secure the GFOA Award for Financial Reporting
- Print monthly reports by the tenth working day following the end of the month
- Enhance earnings on the investment of City funds through active portfolio management while maintaining safety and liquidity
- Obtain an average interest earnings rate on idle funds greater than 15 basis points over the short-term rate
- Complete all miscellaneous billings by the 15th working day of the month

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
% of Payroll Checks Processed with Zero Errors			
% of Monthly Reports Printed by the 10th Working Day			
Average Interest Rate Earned vs. Short Term Rate (%)			
% of Accounts Billed by 5th			
Certificate of Achievement	Yes	Yes	Yes
Budget Award	Yes	Yes	Yes

Finance Department
Fiscal Year 2011-12

Accounting Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 628,166	\$ 604,531	\$ 604,975	\$ 627,231	3.75%
<i>Supplies</i>	13,396	14,900	14,965	14,000	-6.04%
<i>Services & Charges</i>	168,218	113,630	113,197	106,078	-6.65%
<i>Capital Outlay</i>	-	-	-	15,000	-
Division Total	\$ 809,780	\$ 733,061	\$ 733,137	\$ 762,309	3.99%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Finance	0.5	0.5	0.5
Controller	1.0	1.0	1.0
Treasurer	-	0.5	0.5
Budget/Investment Officer	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
Total	8.5	8.0	8.0

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

001-6141-515

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 453,451	\$ 430,972	\$ 430,856	\$ 439,519
1020 Overtime	2,416	3,000	3,000	3,000
1030 Certification	904	900	904	900
1035 Longevity	3,826	4,234	3,970	4,920
1046 Physical Fitness Allowance	-	2,000	2,000	2,000
1060 FICA	33,711	31,914	32,807	32,712
1065 Retirement	72,309	72,607	72,389	77,819
1080 Insurance - Medical	61,251	57,648	57,648	64,920
1081 Insurance - Life	298	256	401	441
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	<u>628,166</u>	<u>604,531</u>	<u>604,975</u>	<u>627,231</u>
Supplies:				
2001 Office Supplies	5,011	6,000	5,000	5,000
2002 Postage	3,232	3,500	5,112	4,000
2008 Educational	2,263	2,000	2,089	2,000
2015 Other Supplies	1,501	1,400	1,069	1,250
2018 Computer Supplies	1,364	1,500	1,200	1,250
2093 Computer Equipment	25	500	495	500
Supplies Subtotal	<u>13,396</u>	<u>14,900</u>	<u>14,965</u>	<u>14,000</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,680	3,270	2,410	2,730
3020 Training/Seminars	6,614	8,775	8,386	9,000
3024 Tuition Reimbursement	5,264	7,200	3,546	4,000
4001 Office Equipment	3,957	1,035	875	1,090
4055 Computer Software	2,135	2,000	2,605	300
4060 Computer Lease Fees	8,292	4,150	4,150	4,358
4065 Computer Maintenance Fees	38,091	-	-	-
5001 Audit	87,200	75,000	81,290	75,000
5007 Other Professional Services	6,925	7,200	6,935	6,500
6002 Printing/Reproduction	7,946	5,000	3,000	3,100
6005 Advertising	114	-	-	-
Services & Charges Subtotal	<u>168,218</u>	<u>113,630</u>	<u>113,197</u>	<u>106,078</u>
Capital Outlay:				
8023 Computer Equipment	-	-	-	15,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Division Total	\$ 809,780	\$ 733,061	\$ 733,137	\$ 762,309

Finance Department FY 11-12

Purchasing Division

Goals:

- To process procurement card transactions in a timely manner
- To increase the participation of local vendors
- To increase the number of vendor responses to formal bids and proposals

Objectives:

- Complete p-card processing with 30 days of the receipt of the bill
- Increase responses of local vendors by 5%
- Increase bid publications through all local media (channel 16, city marquee, website, paper)

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Total number of Vendors			
% of Local Vendors			
Average number of P-cards Processed			
% of Time Processed within 30 Days			
Average number of Vendors Responses			
% Increase of Responses			

Finance Department
Fiscal Year 2011-12

Purchasing Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 217,648	\$ 227,812	\$ 231,405	\$ 237,689	4.34%
<i>Supplies</i>	3,285	3,125	2,979	3,087	-1.22%
<i>Services & Charges</i>	29,596	9,704	9,041	9,656	-0.49%
Division Total	\$ 250,529	\$ 240,641	\$ 243,425	\$ 250,432	4.07%

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 2009-10	Approved 2010-11	Requested 2011-12
Purchasing Manager	1	1	1
Warehouse Coordinator	1	1	1
Buyer	1	1	1
Clerk (P/T)	1	1	1
Total	4	4	4

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

001-6065-515

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 157,568	\$ 165,173	\$ 169,524	\$ 169,668
1020 Overtime	1,551	1,000	840	1,000
1030 Certification	602	600	602	600
1035 Longevity	1,624	1,768	1,768	1,912
1060 FICA	11,048	11,469	11,463	11,755
1065 Retirement	23,247	25,876	25,155	27,977
1067 Pars Retirement	217	146	273	270
1080 Insurance - Medical	21,618	21,618	21,618	24,345
1081 Insurance - Life	173	162	162	162
Personal Services Subtotal	217,648	227,812	231,405	237,689
Supplies:				
2001 Office Supplies	1,198	1,250	962	975
2002 Postage	113	125	65	125
2004 Gas and Oil	567	360	675	1,167
2008 Educational	48	100	85	100
2015 Other Supplies	539	500	460	420
2090 Machinery/Tools/Equipment	-	240	182	-
2091 Office Furniture/Equipment	820	-	-	-
2093 Computer Equipment	-	550	550	300
Supplies Subtotal	3,285	3,125	2,979	3,087
Services & Charges:				
3001 Memberships & Subscriptions	515	460	380	430
3020 Training/Seminars	5,625	4,900	4,317	5,000
4001 Office Equipment	2,550	-	-	-
4020 Motor Pool Lease Fees	2,528	351	351	-
4030 VM: Fleet Maintenance	1,276	1,849	1,849	1,804
4055 Computer Software	-	-	-	225
4060 Computer Lease Fees	2,994	1,644	1,644	1,726
4065 Computer Maintenance Fees	13,604	-	-	-
6001 Uniforms	263	300	300	271
6020 Expired Inventory	241	200	200	200
Services & Charges Subtotal	29,596	9,704	9,041	9,656
Division Total	\$ 250,529	\$ 240,641	\$ 243,425	\$ 250,432

Finance Department FY 11-12

Tax Division

Goals:

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

Objectives:

- To accurately and timely bill and collect tax account
- To reduce the value of delinquent taxes by 15%
- To maintain a collections rate 97.5% of taxable roll
- To reconcile and balance all escrow liability accounts to the general ledger and tax roll no less than quarterly
- To prepare tax reports by 3rd business day after the end of the month
- To implement lock box service for tax collections
- To implement click-2-gov for online viewing and payment of tax accounts
- To increase the percentage of staff holding RTC certification to over 50%

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Tax Collections (in millions)			
Percent change from prior year			
Collection ratio			
Percent of reports completed on time			
Percent of reconciliations prepared quarterly or less			
Tax Accounts Billed	35,068	37,745	39,905
Supplemental Rolls Processed	61	56	56
Supplemental Rolls Processed within 3 days			
Correction Rolls Processed	94	68	192
Correction Rolls Processed within 6 days			
Name Change Rolls	43	48	48
Number of tax payments processed			
Percent of online transactions			
Percent of staff with RTA/RTC certification			

Finance Department
Fiscal Year 2011-12

Tax Office Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 223,659	\$ 237,484	\$ 237,026	\$ 243,599	2.57%
<i>Supplies</i>	10,065	11,050	10,575	10,800	-2.26%
<i>Services & Charges</i>	215,286	209,584	192,820	194,488	-7.20%
Division Total	\$ 449,010	\$ 458,118	\$ 440,421	\$ 448,887	-2.01%

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 2009-10	Approved 2010-11	Requested 2011-12
Tax Manager	1	1	1
Deputy Tax Collector	1	1	1
Tax Service Clerk	1	1	1
Receptionist	1	1	1
Total	4	4	4

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

001-6145-515

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 154,820	\$ 165,239	\$ 164,792	\$ 166,866
1020 Overtime	1,128	1,500	1,500	250
1035 Longevity	2,284	1,468	1,468	1,696
1060 FICA	11,849	12,523	12,667	12,689
1065 Retirement	24,658	27,840	27,685	29,548
1080 Insurance - Medical	28,824	28,824	28,824	32,460
1081 Insurance - Life	96	90	90	90
Personal Services Subtotal	223,659	237,484	237,026	243,599
Supplies:				
2001 Office Supplies	1,520	1,200	975	1,000
2002 Postage	7,410	9,000	8,800	9,000
2015 Other Supplies	523	350	100	300
2018 Computer Supplies	417	250	450	250
2093 Computer Equipment	195	250	250	250
Supplies Subtotal	10,065	11,050	10,575	10,800
Services & Charges:				
3001 Memberships & Subscriptions	593	690	450	490
3020 Training/Seminars	3,762	3,900	3,918	3,500
4001 Office Equipment	1,207	-	-	-
4055 Computer Software	298	350	298	550
4060 Computer Lease Fees	3,516	1,684	1,684	1,768
4065 Computer Maintenance Fees	16,325	-	-	-
5007 Other Professional Services	182,754	197,210	179,942	182,430
5012 Property Resale Maint	182	1,000	1,000	250
6002 Printing/Reproduction	4,598	4,000	3,428	4,000
6005 Advertising	2,051	750	2,100	1,500
Services & Charges Subtotal	215,286	209,584	192,820	194,488
Division Total	\$ 449,010	\$ 458,118	\$ 440,421	\$ 448,887

Finance Department
Fiscal Year 2011-12

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 545,645	\$ 690,168	\$ 700,677	\$ 694,353	0.61%
<i>Supplies</i>	4,137	4,000	3,860	4,000	0.00%
<i>Services & Charges</i>	8,223,905	3,627,255	3,698,743	2,165,341	-40.30%
Division Total	\$8,773,687	\$4,321,423	\$4,403,280	\$2,863,694	-33.73%

Scope of Services Summary

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

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

001-6146-515

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1012 Sick Buy Back	\$ 86,891	\$ 115,283	\$ 105,720	\$ 110,000
1055 Termination Pay (Sick/Vac)	51,598	150,000	170,000	110,000
1060 FICA	9,914	20,295	21,093	11,000
1065 Retirement	21,314	44,290	43,564	25,143
1080 Insurance - Medical	374,712	360,300	360,300	438,210
1095 Employee Reimbursement - Dell	1,216	-	-	-
Personal Services Subtotal	545,645	690,168	700,677	694,353
Supplies:				
2002 Postage	8	-	-	-
2015 Other Supplies	4,129	4,000	3,860	4,000
Supplies Subtotal	4,137	4,000	3,860	4,000
Services & Charges:				
3001 Memberships & Subscriptions	619	2,175	2,594	2,825
4001 Office Equipment	436	-	21,084	23,778
4002 Machinery/Tools/Equipment	-	-	-	1,300
4006 Heating & A/C Equipment	-	-	-	2,500
4011 Building	916	5,000	4,500	9,020
4055 Computer Software	-	29,000	18,775	-
5004 Consulting	28,136	4,400	4,400	-
5006 Fiscal Services	84,984	82,463	137,500	75,000
5007 Other Professional Services	173,301	186,870	186,870	201,870
5013 Property Appraisal	1,250	5,250	5,000	3,500
6010 Janitorial	21,540	21,540	21,540	23,000
6091 Bad Debt Expense	15	100	100	100
7001 Electrical	501,846	468,940	475,481	391,877
7004 Water	2,986	2,500	3,000	3,000
9009 Admin Trans to Fund 009	1,800,000	-	-	-
9014 Admin Trans to Fund 014	416,876	835,005	835,005	416,876
9015 Admin Trans to Fund 015	5,175,000	1,741,503	1,741,503	276,547
9050 Contingency	16,000	177,445	176,327	250,000
9997 Special Programs	-	65,064	65,064	484,148
Services & Charges Subtotal	8,223,905	3,627,255	3,698,743	2,165,341
Division Total	\$ 8,773,687	\$ 4,321,423	\$ 4,403,280	\$ 2,863,694



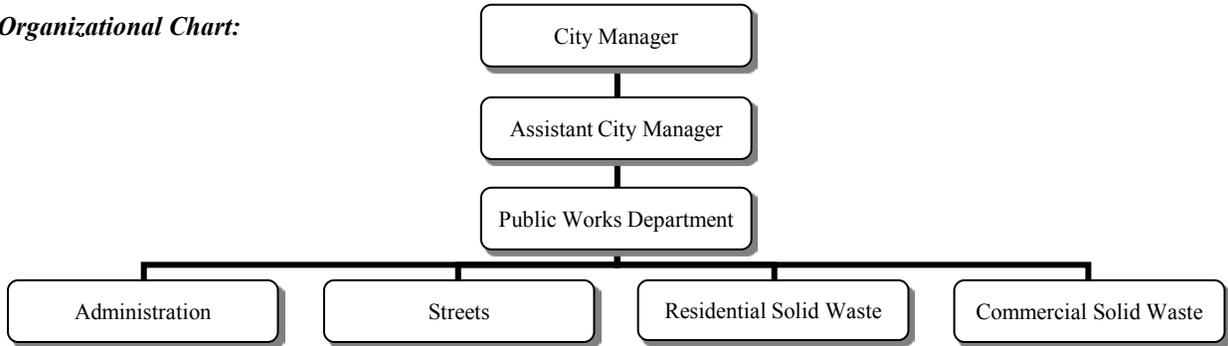
Public Works Department

FY 11-12

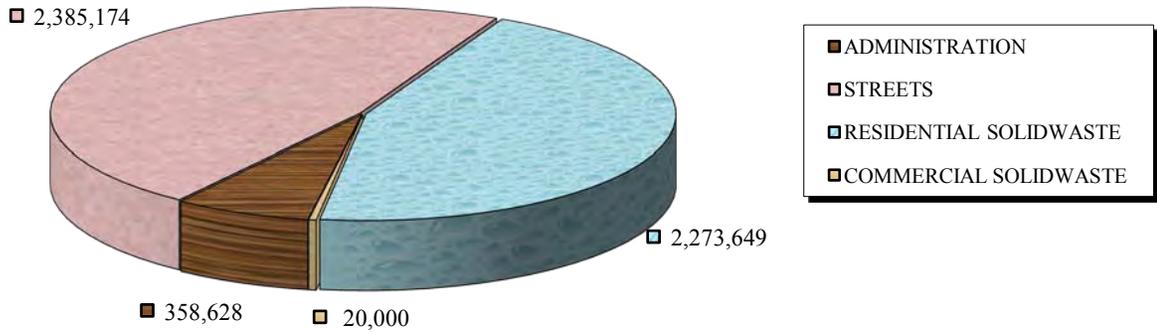
Mission Statement:

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.

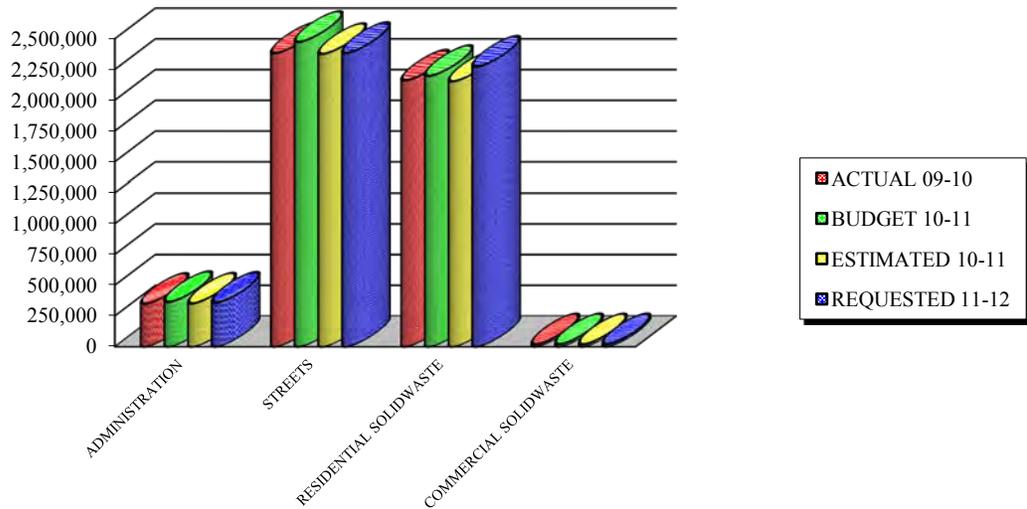
Organizational Chart:



Share of General Fund Budget: 14%



Four Year Comparison by Division:



Public Works Department Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Administration	\$ 348,834	\$ 363,380	\$ 351,077	\$ 358,628	-1.31%
Streets	2,382,312	2,474,101	2,376,422	2,385,174	-3.59%
Residential Solidwaste	2,161,089	2,197,718	2,152,745	2,273,649	3.45%
Commercial Solidwaste	19,001	20,000	18,996	20,000	0.00%
Department Total	\$ 4,911,236	\$ 5,055,199	\$ 4,899,240	\$ 5,037,451	-0.35%

Department Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 2,853,620	\$ 3,044,703	\$ 2,974,321	\$ 3,024,280	-0.67%
Supplies	346,489	366,246	359,816	404,432	10.43%
Services & Charges	1,652,254	1,594,250	1,545,374	1,553,639	-2.55%
Capital Outlay	58,873	50,000	19,729	55,100	10.20%
Department Total	\$ 4,911,236	\$ 5,055,199	\$ 4,899,240	\$ 5,037,451	-0.35%

Public Works Department

FY 11-12

Administration Division

Goals:

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

Objectives:

- Further development of the GIS system for drainage and utilities
- 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 2009-10	Estimated 2010-11	Proposed 2011-12
Key indicators will be completion of the goals and objectives within the allotted time period.			

Public Works Department
Fiscal Year 2011-12

Public Works Administration Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 263,366	\$ 281,621	\$ 273,429	\$ 281,310	-0.11%
<i>Supplies</i>	4,105	7,300	6,774	4,800	-34.25%
<i>Services & Charges</i>	81,363	74,459	70,874	70,418	-5.43%
<i>Capital Outlay</i>	-	-	-	2,100	-
Division Total	\$ 348,834	\$ 363,380	\$ 351,077	\$ 358,628	-1.31%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Public Works	0.5	0.5	0.5
Assistant Public Works Director	0.5	0.5	0.5
Office Coordinator	1.0	1.0	1.0
Secretary	2.0	2.0	2.0
Total	4.0	4.0	4.0

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

001-7070-530

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 187,002	\$ 198,646	\$ 191,664	\$ 193,979
1035 Longevity	1,346	1,514	1,614	1,384
1042 Car Allowance	2,561	2,550	2,550	2,354
1060 FICA	13,526	14,312	14,203	14,371
1065 Retirement	29,915	33,595	32,299	34,456
1080 Insurance - Medical	28,824	28,824	28,824	32,460
1081 Insurance - Life	192	180	275	306
1090 Other Benefits	-	2,000	2,000	2,000
Personal Services Subtotal	263,366	281,621	273,429	281,310
Supplies:				
2001 Office Supplies	1,366	1,400	1,370	1,400
2002 Postage	209	100	147	150
2004 Gas and Oil	1,370	1,400	1,387	1,700
2009 Medical	98	100	68	100
2015 Other Supplies	744	1,000	890	1,000
2090 Machinery/Tools/Equipment	-	800	725	-
2091 Office Furniture/Equipment	-	2,000	1,737	100
2093 Computer Equipment	318	500	450	350
Supplies Subtotal	4,105	7,300	6,774	4,800
Services & Charges:				
3001 Memberships & Subscriptions	362	242	280	402
3020 Training/Seminars	5,121	4,200	3,049	4,325
4001 Office Equipment	6,684	-	-	-
4006 Heating and A/C Equipment	550	800	590	800
4011 Building Maintenance	2,861	2,900	2,875	2,900
4020 Motor Pool Lease Fees	1,416	1,049	1,049	982
4030 VM: Fleet Maintenance	1,672	2,048	2,048	2,084
4055 Computer Software	-	-	-	150
4060 Computer Lease Fees	3,660	2,320	2,320	2,436
4065 Computer Maintenance Fees	16,325	-	-	-
5005 Personnel Services	8,352	-	-	3,589
5007 Other Professional Services	111	17,000	25,508	17,250
6010 Janitorial Services	8,400	8,400	8,400	8,400
6013 TCEQ Requirements	300	300	300	300
7001 Electrical	21,006	30,000	19,632	21,600
7004 Water	4,543	5,200	4,823	5,200
Services & Charges Subtotal	81,363	74,459	70,874	70,418
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	-	-	2,100
Capital Outlay Subtotal	-	-	-	2,100
Division Total	\$ 348,834	\$ 363,380	\$ 351,077	\$ 358,628

Public Works Department FY 11-12

Streets Division

Goals:

- Chip approximately 11,000 linear feet of streets.
- Recycle approximately 12,060 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 2009-10	Estimated 2010-11	Proposed 2011-12
Linear feet of streets Chip Sealed	15,187	29,000	11,000
Linear feet of streets Recycled	4,385	8,725	12,060
Linear feet of ditches cleaned	36,266	80,539	60,000
Linear feet of streets Crack Sealed	80,468	89,000	92,000

Public Works Department
Fiscal Year 2011-12

Streets Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,525,354	\$1,603,300	\$1,571,753	\$1,569,256	-2.12%
<i>Supplies</i>	130,237	138,309	127,883	160,582	16.10%
<i>Services & Charges</i>	683,652	682,492	657,057	614,236	-10.00%
<i>Capital Outlay</i>	43,069	50,000	19,729	41,100	-17.80%
Division Total	<u>\$2,382,312</u>	<u>\$2,474,101</u>	<u>\$2,376,422</u>	<u>\$2,385,174</u>	-3.59%

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 2009-10	Approved 2010-11	Requested 2011-12
Street Maint. Superintendent	1.0	1.0	1.0
Street Maint. Supervisor	3.0	3.0	3.0
Senior Equipment Operator	6.0	6.0	6.0
Equipment Operator II	6.0	6.0	5.5
Equipment Operator I	11.0	11.0	11.0
Mosquito Control Technician	1.0	1.0	1.0
Equipment Operator (P/T)	1.0	1.0	1.0
Total	<u>29.0</u>	<u>29.0</u>	<u>28.5</u>

City of La Porte, Texas
Streets
Detail of Expenditures

001-7071-531

	Actual	Budget	Estimated	Requested
	2009-10	2010-11	2010-11	2011-12
Personal Services:				
1010 Regular Earnings	\$ 1,036,137	\$ 1,086,239	\$ 1,068,339	\$ 1,035,153
1020 Overtime	18,561	27,000	14,663	22,000
1030 Certification	2,853	2,820	2,814	3,000
1035 Longevity	15,984	16,352	15,800	16,712
1060 FICA	79,499	83,527	83,871	79,247
1065 Retirement	169,995	184,985	183,989	185,329
1067 Pars - Retirement	-	87	-	91
1080 Insurance - Medical	201,768	201,768	201,768	227,220
1081 Insurance - Life	557	522	509	504
Personal Services Subtotal	1,525,354	1,603,300	1,571,753	1,569,256
Supplies:				
2001 Office	100	100	100	150
2003 Protective Clothing	469	600	500	600
2004 Gas and Oil	77,162	75,309	79,000	97,962
2005 Minor Tools	474	800	579	800
2007 Chemical	18,167	23,000	16,059	22,775
2010 Traffic	24,501	34,000	27,950	34,000
2015 Other Supplies	1,337	1,400	1,397	1,500
2090 Machinery/Tools/Equipment	7,763	2,850	2,206	2,545
2093 Computer Equipment	264	250	92	250
Supplies Subtotal	130,237	138,309	127,883	160,582
Services & Charges:				
3001 Memberships & Subscriptions	147	318	225	318
3020 Training/Seminars	1,538	2,000	1,737	2,000
4002 Machinery/Tools/Equipment	5,749	4,100	3,000	4,100
4003 Radios and Base Stations	-	100	100	100
4004 Traffic Signal Maintenance	16,326	17,200	8,700	17,200
4015 Paving	169,937	263,755	250,163	225,000
4020 Motor Pool Lease Fees	226,778	139,246	139,246	119,200
4030 VM: Fleet Maintenance	238,047	230,696	230,696	230,274
4060 Computer Lease Fees	2,376	1,180	1,180	1,239
4065 Computer Maintenance Fees	10,883	-	-	-
5002 Engineering	-	1,000	1,000	1,000
5007 Other Professional Services	105	200	36	75
6001 Uniforms	6,696	7,000	7,240	7,380
6002 Printing and Production	-	297	297	250
6009 Landfills Charges	2,214	2,500	2,100	2,100
7001 Electrical	-	10,000	8,000	4,000
7003 Telephone	2,856	2,900	3,337	-
Services & Charges Subtotal	683,652	682,492	657,057	614,236

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

001-7071-531

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	-	-	16,100
8029 Paving	43,069	50,000	19,729	25,000
Capital Outlay Subtotal	<u>43,069</u>	<u>50,000</u>	<u>19,729</u>	<u>41,100</u>
Division Total	\$ 2,382,312	\$ 2,474,101	\$ 2,376,422	\$ 2,385,174

Public Works Department FY 11-12

Residential Solidwaste Division

Goals:

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

Objectives:

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

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Cu. Yds. Garbage Collected	29,642	30,000	30,000
Cu. Yds. Trash Collected	31,049	32,000	32,500
Number of Citizens Receiving Compost	17,319	18,500	20,000

Public Works Department
Fiscal Year 2011-12

Residential Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,064,900	\$1,159,782	\$1,129,139	\$1,173,714	1.20%
<i>Supplies</i>	212,147	220,637	225,159	239,050	8.35%
<i>Services & Charges</i>	868,238	817,299	798,447	848,985	3.88%
<i>Capital Outlay</i>	15,804	-	-	11,900	-
Division Total	<u>\$2,161,089</u>	<u>\$2,197,718</u>	<u>\$2,152,745</u>	<u>\$2,273,649</u>	3.45%

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 2009-10	Approved 2010-11	Requested 2011-12
Equipment Services/Solidwaste Superinter	0.5	0.5	0.5
Solidwaste Supervisor	1.0	1.0	1.0
Senior Equipment Operator	2.0	3.0	3.0
Equipment Operator II	4.0	4.0	4.0
Equipment Operator I	6.0	6.0	6.0
Solidwaste Worker	9.0	9.0	9.0
Total	<u>22.5</u>	<u>23.5</u>	<u>23.5</u>

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

001-7072-532

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 709,344	\$ 761,919	\$ 751,306	\$ 760,421
1020 Overtime	15,094	25,000	9,000	15,000
1030 Certification	2,416	2,400	2,400	2,400
1035 Longevity	6,692	7,784	7,656	7,612
1060 FICA	54,326	59,694	59,180	58,904
1065 Retirement	114,451	133,201	129,842	138,260
1080 Insurance - Medical	162,135	169,341	169,341	190,703
1081 Insurance - Life	442	443	414	414
Personal Services Subtotal	1,064,900	1,159,782	1,129,139	1,173,714
Supplies:				
2001 Office Supplies	191	100	60	100
2003 Protective Clothing	779	1,173	1,000	1,000
2004 Gas and Oil	100,465	107,289	107,289	120,000
2005 Minor Tools	237	150	145	150
2015 Other Supplies	108,439	109,425	114,000	115,000
2050 Safety Supplies	37	100	85	100
2090 Machinery/Tools/Equipment	1,999	2,200	2,460	2,500
2093 Computer Equipment	-	200	120	200
Supplies Subtotal	212,147	220,637	225,159	239,050
Services & Charges:				
3001 Memberships & Subscriptions	191	200	201	205
3020 Training/Seminars	666	900	663	900
4002 Machinery/Tools/Equipment	150	200	150	200
4003 Radios and Base Stations	-	100	50	100
4020 Motor Pool Lease Fees	173,597	117,925	117,925	129,968
4030 VM: Fleet Maintenance	291,393	308,391	308,391	312,636
4060 Computer Lease Fees	1,164	358	358	376
4065 Computer Maintenance Fees	5442	-	-	-
5005 Personnel Services	23,916	20,000	17,000	45,000
6001 Uniforms	4,943	5,800	4,571	5,400
6002 Printing/Reproduction	1,363	2,000	1,374	2,000
6009 Landfill Charges	361,643	358,125	344,224	352,200
7003 Telephone	3,770	3,300	3,540	-
Services & Charges Subtotal	868,238	817,299	798,447	848,985
Capital Outlay:				
8021 Machinery/Tools/Equipment	15,804	-	-	11,900
Capital Outlay Subtotal	15,804	-	-	11,900
Division Total	\$ 2,161,089	\$ 2,197,718	\$ 2,152,745	\$ 2,273,649

Public Works Department
Fiscal Year 2011-12

Commercial Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	\$ 19,001	\$ 20,000	\$ 18,996	\$ 20,000	0.00%
Division Total	\$ 19,001	\$ 20,000	\$ 18,996	\$ 20,000	0.00%

Scope of Services Summary

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

City of La Porte, Texas
Commercial Solidwaste
Detail of Expenditures

001-7073-532

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges:				
5007 Other Professional Services	\$ 19,001	\$ 20,000	\$ 18,996	\$ 20,000
Services & Charges Subtotal	<u>19,001</u>	<u>20,000</u>	<u>18,996</u>	<u>20,000</u>
Division Total	\$ 19,001	\$ 20,000	\$ 18,996	\$ 20,000

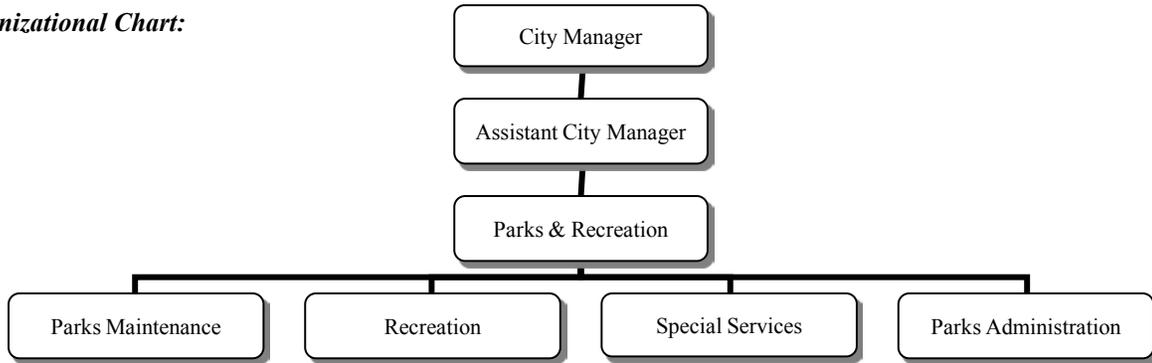
Parks & Recreation Department

FY 11-12

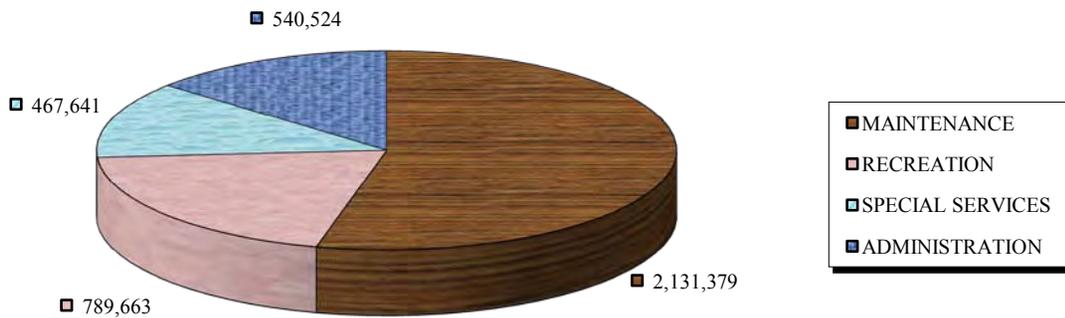
Mission Statement:

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

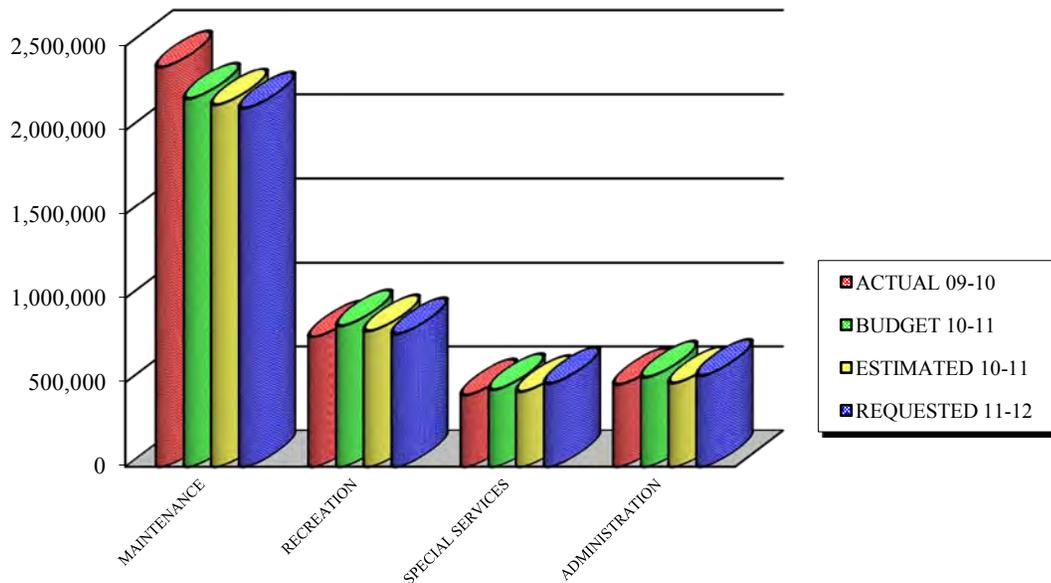
Organizational Chart:



Share of General Fund Budget: 11%



Four Year Comparison by Division:



Parks and Recreation Department Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Parks Maintenance	\$ 2,376,656	\$ 2,187,288	\$ 2,151,363	\$ 2,131,379	-2.56%
Recreation	770,723	836,421	807,005	789,663	-5.59%
Special Services	425,313	456,522	445,819	467,641	2.44%
Parks Administration	488,269	531,033	496,541	540,524	1.79%
Department Total	\$ 4,060,961	\$ 4,011,264	\$ 3,900,728	\$ 3,929,207	-2.05%

Department Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 2,458,362	\$ 2,650,090	\$ 2,590,991	\$ 2,695,381	1.71%
Supplies	193,516	241,767	244,742	202,797	-16.12%
Services & Charges	1,175,308	1,018,873	981,674	955,579	-6.21%
Capital Outlay	233,775	100,534	83,321	75,450	0.00%
Department Total	\$ 4,060,961	\$ 4,011,264	\$ 3,900,728	\$ 3,929,207	-2.05%

Parks & Recreation Department FY 11-12

Parks Maintenance Division

Goals:

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

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Avg. cost per acre maintained		\$276	\$260
Avg. cost per field maintained		\$85	\$82
Defect identified in grounds maintenance audit		4%	3%
Building inspections & work orders		1,729	1,925
Avg. cost per hour, support @ special events		\$76.67	\$74.00

Parks & Recreation Department
Fiscal Year 2011-12

Parks Maintenance Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$1,164,201	\$1,215,187	\$1,203,598	\$1,250,047	2.87%
<i>Supplies</i>	110,849	106,519	115,385	117,550	10.36%
<i>Services & Charges</i>	867,831	765,048	749,059	717,132	-6.26%
<i>Capital Outlay</i>	233,775	100,534	83,321	46,650	-53.60%
Division Total	<u>\$2,376,656</u>	<u>\$2,187,288</u>	<u>\$2,151,363</u>	<u>\$2,131,379</u>	-2.56%

Scope of Services Summary

The Parks Maintenance Division is responsible for the maintenance of twenty-two parks, three recreation centers, five aquatic facilities, five athletic complexes, one Recreation/Fitness center. Additionally, the Parks Division maintains all landscaped areas within the City that are considered right of ways. The Parks Division also assists the Recreation Division with special events.

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
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
Total	<u>27</u>	<u>27</u>	<u>27</u>

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

001-8080-552

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 766,731	\$ 810,991	\$ 798,985	\$ 814,113
1020 Overtime	24,927	17,000	17,000	17,000
1030 Certification	862	900	903	900
1035 Longevity	6,728	7,832	7,740	8,812
1060 FICA	59,480	61,452	62,211	61,789
1065 Retirement	124,792	136,288	136,136	143,917
1067 Pars - Retirement	32	106	-	155
1080 Insurance - Medical	180,150	180,150	180,150	202,875
1081 Insurance - Life	499	468	473	486
Personal Services Subtotal	1,164,201	1,215,187	1,203,598	1,250,047
Supplies:				
2003 Protective Clothing	915	900	800	800
2004 Gas and Oil	34,873	31,784	38,000	45,000
2005 Minor Tools	2,009	2,000	2,000	2,000
2006 Cleaning	11,166	10,000	9,800	10,000
2007 Chemical	37,126	40,000	42,500	40,000
2015 Other Supplies	19,419	16,000	16,900	17,000
2090 Machinery/Tools/Equipment	5,341	4,650	4,200	2,750
2093 Computer Equipment	-	1,185	1,185	-
Supplies Subtotal	110,849	106,519	115,385	117,550
Services & Charges:				
3001 Memberships & Subscriptions	235	555	555	555
3020 Training/Seminars	1,813	1,605	1,605	1,630
4002 Machinery/Tools/Equipment	11,886	8,000	11,800	11,500
4006 Heating and A/C Equipment	11,827	8,800	14,284	12,500
4008 Pumps/Motors	4,354	8,000	9,250	8,000
4010 Recreation/Education Equip	28,244	14,500	16,963	17,000
4011 Building Maintenance	31,756	24,000	25,952	25,200
4012 Water Line Maintenance	2,242	2,500	1,850	2,000
4018 Park Grounds	70,688	50,000	50,000	50,000
4019 Rental of Equipment	48	250	650	500
4020 Motor Pool Lease Fees	29,992	23,657	23,657	24,941
4030 VM: Fleet Maintenance	76,295	71,467	71,467	75,538
4060 Computer Lease Fees	1,782	1,074	1,074	1,128
4065 Computer Maintenance Fees	8,162	-	-	-
5007 Other Professional Services	1,140	1,200	1,200	1,200
6001 Uniforms	8,266	8,500	8,518	8,500
6010 Janitorial Services	35,940	35,940	35,940	35,940
6014 Library Costs	47,525	61,000	58,000	52,000
7001 Electrical	376,160	330,000	309,990	275,000

Continued

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

001-8080-552

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges (cont'd):				
7002 Natural Gas	29,968	33,000	28,335	29,000
7003 Telephone	2,164	3,000	-	-
7004 Water	87,344	78,000	77,969	85,000
Services & Charges Subtotal	<u>867,831</u>	<u>765,048</u>	<u>749,059</u>	<u>717,132</u>
Capital Outlay:				
8002 Building Improvements	-	15,000	15,000	-
8032 Land Improvements	233,775	-	-	32,000
8050 Motor Vehicles	-	85,534	68,321	7,650
8060 Recreation Equipment	-	-	-	7,000
Capital Outlay Subtotal	<u>233,775</u>	<u>100,534</u>	<u>83,321</u>	<u>46,650</u>
Division Total	\$ 2,376,656	\$ 2,187,288	\$ 2,151,363	\$ 2,131,379

Parks & Recreation Department FY 11-12

Recreation Division

Goals:

- Partner with organizations, churches & library to enhance recreational activities & after school programs at the recreation centers & field trips to meet future needs of the community
- Encourage & promote community activities through special events to enhance recreation & education opportunities for citizens & attract tourism & visitation to the City
- Encourage & promote recreational activities through youth sports such as Boys Baseball, Girls Softball, Bay Area Soccer, City of La Porte Track team, Dog Fish Swim team & Youth Basketball
- Enhance classes & equipment as needed at the Fitness Center by surveying the community for input on existing as well as new classes to attract new as well as keeping existing members
- To continue to service a quality aquatic program to our citizens and guests, and check the effectiveness of our pools

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
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	\$3.48
RFC Revenues Generated Per Visit	\$3.30	\$3.35	\$3.37
Expenditures per person at municipal pools	\$5.19	\$5.15	\$5.15
Revenues gen. per person at municipal pools	\$3.25	\$3.30	\$3.32

Parks & Recreation Department
Fiscal Year 2011-12

Recreation Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 520,555	\$ 551,874	\$ 544,528	\$ 543,530	-1.51%
<i>Supplies</i>	51,389	102,674	98,748	50,485	-50.83%
<i>Services & Charges</i>	198,779	181,873	163,729	173,148	-4.80%
<i>Capital Outlay</i>	-	-	-	22,500	-
Division Total	\$ 770,723	\$ 836,421	\$ 807,005	\$ 789,663	-5.59%

Scope of Services Summary

The Recreation Division plans, facilitates and directs a wide variety of leisure and recreational programs and activities for the citizens of La Porte. The activities are facilitated through our three recreation centers, five aquatic facilities, five athletic complexes, one Recreation/Fitness center and various other park and municipal facilities within our system. The Division assists numerous community groups and organizations with their fund raising and special event endeavors.

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
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
Total	25	25	25

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

001-8081-551

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 314,307	\$ 330,176	\$ 323,280	\$ 322,355
1011 Seasonal Earnings	56,425	78,099	78,099	72,909
1020 Overtime	14,983	3,500	3,500	3,500
1030 Certification	287	300	509	600
1035 Longevity	3,192	3,576	3,576	3,716
1060 FICA	24,377	25,150	24,227	23,540
1065 Retirement	48,078	51,913	52,204	50,368
1067 Pars Retirement	1,047	1,314	1,314	1,460
1080 Insurance - Medical	57,648	57,648	57,648	64,920
1081 Insurance - Life	211	198	171	162
Personal Services Subtotal	<u>520,555</u>	<u>551,874</u>	<u>544,528</u>	<u>543,530</u>
Supplies:				
2001 Office	44	-	-	-
2002 Postage	499	550	525	550
2003 Protective Clothing	478	600	575	600
2004 Gas and Oil	2,440	2,382	2,500	3,300
2006 Cleaning	307	850	700	700
2009 Medical	43	200	185	200
2015 Other Supplies	12,155	10,000	11,000	10,000
2031 Athletic Supplies	2,162	3,000	2,500	2,500
2032 Aquatic Supplies	6,957	7,500	7,200	7,500
2090 Machinery/Tools/Equipment	26,304	77,592	73,563	25,135
Supplies Subtotal	<u>51,389</u>	<u>102,674</u>	<u>98,748</u>	<u>50,485</u>
Services & Charges:				
3001 Memberships & Subscriptions	280	380	380	380
3020 Training/Seminars	5,850	7,100	6,500	6,982
4010 Recreation/Education Equip	5,171	3,000	2,375	3,000
4011 Building Maintenance	-	11,100	-	-
4020 Motor Pool Lease Fees	1,632	790	231	231
4030 VM: Fleet Maintenance	2,778	2,616	2,706	2,706
4060 Computer Lease Fees	2,898	1,724	1,724	1,810
4065 Computer Maintenance Fees	13,604	-	-	-
5007 Other Professional Services	139,674	134,213	134,213	138,239
6002 Printing/Reproduction	-	350	300	300
6005 Advertising	215	500	300	500
6041 Special Events	25,855	19,000	15,000	19,000
7003 Telephone	822	1,100	-	-
Services & Charges Subtotal	<u>198,779</u>	<u>181,873</u>	<u>163,729</u>	<u>173,148</u>
Capital Outlay:				
8002 Building Improvements	-	-	-	11,500
8060 Recreation Equipment	-	-	-	11,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,500</u>
Division Total	\$ 770,723	\$ 836,421	\$ 807,005	\$ 789,663

Parks & Recreation Department

FY 11-12

Special Services Division

Goals:

- Promote Senior Services & Special Programs Centers to increase participation
- Promote the usage level of the Home Bound Meals Program to reach maximum capacity of 40 meals a day
- Increase Special Services participant's awareness of CTY calls for program information and emergencies

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Number of service units provided to program participants		60,352	63,500
Number of daily homebound meals delivered		37	40
Number of CTY calls for special services		40	45

Parks & Recreation Department
Fiscal Year 2011-12

Special Services Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 330,803	\$ 380,208	\$ 372,390	\$ 388,594	2.21%
<i>Supplies</i>	22,592	22,924	21,650	24,348	6.21%
<i>Services & Charges</i>	71,918	53,390	51,779	48,399	-9.35%
<i>Capital Outlay</i>	-	-	-	6,300	-
Division Total	\$ 425,313	\$ 456,522	\$ 445,819	\$ 467,641	2.44%

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 2009-10	Approved 2010-11	Requested 2011-12
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
Total	10	10	10

City of La Porte, Texas
Special Services
Detail of Expenditures

001-8082-551

	Actual	Budget	Estimated	Requested
	2009-10	2010-11	2010-11	2011-12
Personal Services:				
1010 Regular Earnings	\$ 226,643	\$ 267,531	\$ 259,496	\$ 264,014
1011 Seasonal Earnings	1,320	-	-	-
1020 Overtime	2,458	2,500	2,356	2,500
1030 Certification	602	600	602	600
1035 Longevity	1,396	1,536	1,536	1,908
1060 FICA	15,071	18,151	18,101	18,072
1065 Retirement	32,454	38,784	39,420	44,390
1067 Pars - Retirement	225	484	297	179
1080 Insurance - Medical	50,442	50,442	50,442	56,805
1081 Insurance - Life	192	180	140	126
Personal Services Subtotal	330,803	380,208	372,390	388,594
Supplies:				
2003 Protective Clothing	200	435	400	400
2004 Gas and Oil	5,923	6,102	7,000	7,800
2009 Medical	23	250	250	148
2015 Other Supplies	7,543	7,777	8,000	8,000
2018 Computer Supplies	124	360	-	-
2036 Special Olympics	8,340	8,000	6,000	8,000
2090 Machinery/Tools/Equipment	439	-	-	-
Supplies Subtotal	22,592	22,924	21,650	24,348
Services & Charges:				
3001 Memberships & Subscriptions	241	400	400	440
3020 Training/Seminars	2,884	2,477	2,477	1,742
4001 Office Equipment	1,169	-	-	-
4002 Machinery/Tools/Equipment	-	673	802	541
4003 Radios and Base Stations	-	250	-	-
4010 Recreation/Education Equip	177	200	125	200
4020 Motor Pool Lease Fees	23,532	17,025	17,025	11,597
4030 VM: Fleet Maintenance	14,003	15,727	15,727	18,659
4060 Computer Lease Fees	3,162	2,638	2,638	2,770
4065 Computer Maintenance Fees	13,604	-	-	-
5007 Other Professional Services	1,346	1,500	1,200	1,200
6001 Uniforms	838	1,100	1,100	950
6002 Printing/Reproduction	-	100	65	100
6005 Advertising	252	400	320	300
6010 Janitorial Services	9,900	9,900	9,900	9,900
7003 Telephone	810	1,000	-	-
Services & Charges Subtotal	71,918	53,390	51,779	48,399
Capital Outlay:				
8002 Building Improvements	-	-	-	6,300
Capital Outlay Subtotal	-	-	-	6,300
Division Total	\$ 425,313	\$ 456,522	\$ 445,819	\$ 467,641

Parks & Recreation Department FY 11-12

Parks Administration Division

Goals:

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

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Total number of indoor/outdoor facility rentals	566	590	615
Joint venture projects & co-sponsored events	21	28	34
Percentage of positive-neutral citizen comments		90%	91%

Parks & Recreation Department
Fiscal Year 2011-12

Parks Administration Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 442,803	\$ 502,821	\$ 470,475	\$ 513,210	2.07%
<i>Supplies</i>	8,686	9,650	8,959	10,414	7.92%
<i>Services & Charges</i>	36,780	18,562	17,107	16,900	-8.95%
Division Total	\$ 488,269	\$ 531,033	\$ 496,541	\$ 540,524	1.79%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Parks & Recreation	1	1	1
Operations Manager	1	1	1
Office Coordinator	1	1	1
Customer Service Assistant	2	2	2
Secretary	1	1	1
Groundskeeper (P/T)	2	2	2
Rec Center Rental Caretaker (P/T)	2	2	2
Total	10	10	10

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

001-8089-550

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	318,221	368,750	340,377	369,469
1020 Overtime	3,235	2,800	2,785	2,800
1035 Longevity	2,984	3,188	3,188	3,624
1042 Car Allowance	5,121	5,100	5,100	5,100
1060 FICA	22,165	24,317	23,039	24,574
1065 Retirement	46,990	53,465	51,106	56,961
1067 Pars - Retirement	351	731	356	686
1080 Insurance - Medical	43,236	43,236	43,236	48,690
1081 Insurance - Life	250	234	288	306
1090 Other Benefits	250	1,000	1,000	1,000
Personal Services Subtotal	442,803	502,821	470,475	513,210
Supplies:				
2001 Office Supplies	3,025	2,650	2,500	2,650
2002 Postage	2,633	3,100	2,885	3,100
2003 Protective Clothing	628	600	594	600
2015 Other Supplies	2,049	1,800	2,000	1,900
2018 Computer Supplies	351	900	400	500
2091 Office Furniture/Equipment	-	-	-	1,164
2093 Computer Equipment	-	600	580	500
Supplies Subtotal	8,686	9,650	8,959	10,414
Services & Charges:				
3001 Memberships & Subscriptions	110	417	400	280
3020 Training/Seminars	2,243	2,935	1,674	1,780
4001 Office Equipment	4,737	-	300	-
4019 Rental of Equipment	83	100	80	100
4050 Computer Hardware	475	-	-	-
4055 Computer - Software	3,354	2,846	3,168	3,568
4060 Computer Lease Fees	3,114	2,426	2,426	2,547
4065 Computer Maintenance Fees	13,604	-	-	-
5007 Other Professional Services	480	520	480	520
6002 Printing/Reproduction	5,278	5,300	4,000	4,000
6005 Advertising	-	250	-	250
6041 Special Events	1,880	2,500	3,505	2,500
7003 Telephone	404	250	-	-
7005 Misc Utilities	1,018	1,018	1,074	1,355
Services & Charges Subtotal	36,780	18,562	17,107	16,900
Division Total	\$ 488,269	\$ 531,033	\$ 496,541	\$ 540,524



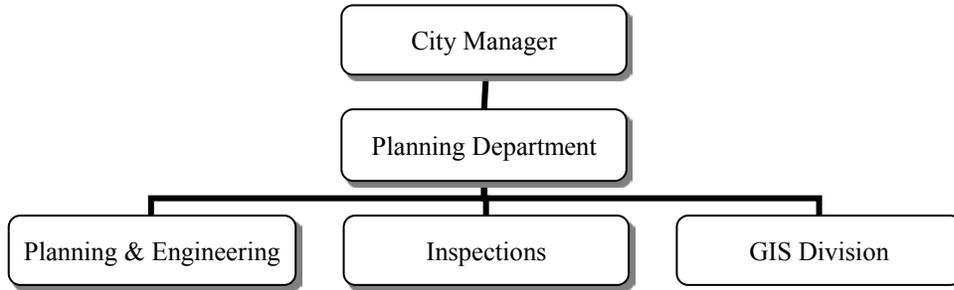
Planning Department

FY 11-12

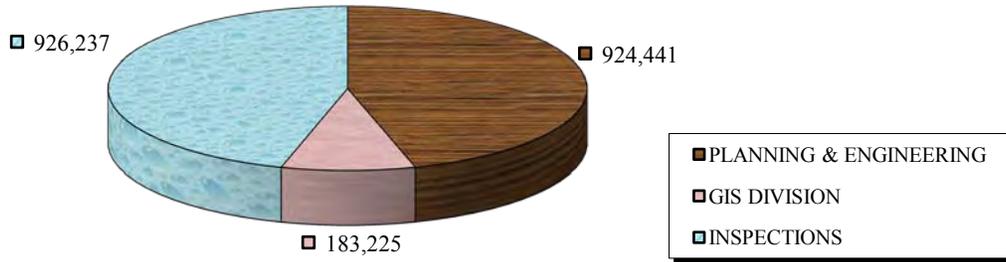
Mission Statement:

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.

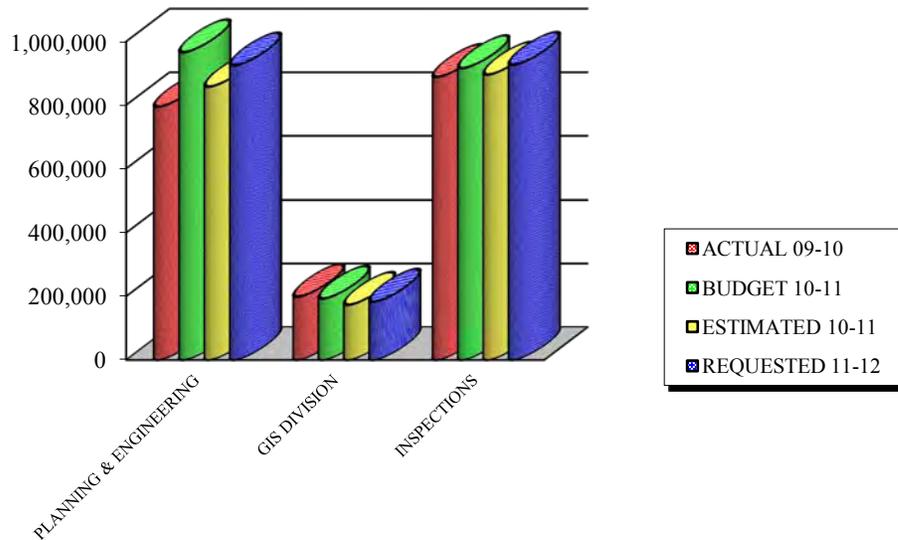
Organizational Chart:



Share of General Fund Budget: 6%



Four Year Comparison by Division:



Planning Department Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Planning & Engineering	\$ 794,426	\$ 965,994	\$ 857,772	\$ 924,441	-4.30%
GIS Division	198,835	192,794	173,174	183,225	-4.96%
Inspection Services	888,277	915,903	895,508	926,237	1.13%
Department Total	\$ 1,881,538	\$ 2,074,691	\$ 1,926,454	\$ 2,033,903	-1.97%

Department Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 1,559,652	\$ 1,700,402	\$ 1,583,969	\$ 1,748,257	2.81%
Supplies	44,689	41,476	37,981	46,676	12.54%
Services & Charges	277,197	332,813	304,504	218,970	-34.21%
Capital Outlay	-	-	-	20,000	0.00%
Department Total	\$ 1,881,538	\$ 2,074,691	\$ 1,926,454	\$ 2,033,903	-1.97%

Planning Department
FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
Number of Rezoning applications processed	8	12	10
Number of special conditional use permits processed	7	11	14
Number of Plat applications processed	12	16	20
Number of Zoning Ordinance amendments	6	9	12
Number of drainage projects undertaken	17	10	10
Number of capital improvement projects undertaken	3	8	5
Number of community plans adopted/updated	-	-	2
Number of fill dirt applications processed	50	46	46
Number of pipeline applications processed	3	1	2
Number of pre-development meetings conducted	152	168	200
Number of site plans reviewed	30	42	35
Number of Zoning Board of Adjustment cases processed	10	14	16
Number of industrial district utility service application processed	7	3	5
Number of street & alley closing applications processed	7	9	8
Number of storm water quality permits issued	-	1	5

Planning Department
Fiscal Year 2011-12

Planning & Engineering Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 716,816	\$ 831,525	\$ 729,592	\$ 860,440	3.48%
<i>Supplies</i>	10,260	14,469	13,111	14,000	-3.24%
<i>Services & Charges</i>	67,350	120,000	115,069	30,001	-75.00%
<i>Capital Outlay</i>	-	-	-	20,000	-
Division Total	\$ 794,426	\$ 965,994	\$ 857,772	\$ 924,441	-4.30%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Engineering Manager	-	1	1
Engineering Specialist	1	1	1
Engineering Technician	2	1	1
Office Coordinator	1	1	1
Planning Assistant	1	1	1
Public Improvement Coordinator	1	1	1
Survey Party Chief	1	1	1
Total	10	10	10

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

001-9090-519

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 512,410	\$ 599,527	\$ 518,418	\$ 610,549
1020 Overtime	566	750	750	750
1035 Longevity	5,332	5,708	5,740	5,800
1042 Car Allowance	5,121	5,100	4,718	5,100
1046 Physical Fitness Allowance	-	-	-	1,000
1060 FICA	39,291	46,001	40,128	46,555
1065 Retirement	81,671	101,037	87,036	108,176
1080 Insurance - Medical	72,060	72,060	72,060	81,150
1081 Insurance - Life	365	342	342	360
1090 Other Benefits	-	1,000	400	1,000
Personal Services Subtotal	716,816	831,525	729,592	860,440
Supplies:				
2001 Office Supplies	2,494	3,250	3,250	2,750
2002 Postage	893	1,000	796	900
2004 Gas and Oil	2,571	2,700	3,560	3,400
2005 Minor Tools	32	100	100	100
2008 Educational	48	250	250	100
2015 Other Supplies	1,734	2,650	2,650	2,250
2018 Computer Supplies	1,434	750	750	-
2090 Machinery/Tools/Equipment	-	-	-	4,000
2091 Office Furniture/Equipment	-	700	700	-
2093 Computer Equipment	1,054	3,069	1,055	500
Supplies Subtotal	10,260	14,469	13,111	14,000
Services & Charges:				
3001 Memberships & Subscriptions	1,912	2,080	2,080	3,945
3020 Training/Seminars	1,372	3,725	3,725	4,000
3021 Special Commissions	990	4,000	4,000	4,000
4001 Office Equipment	1,802	130	59	-
4002 Machinery/Tools/Equipment	2,007	1,250	750	1,250
4020 Motor Pool Lease Fees	2,004	1,028	1,028	365
4030 VM: Fleet Maintenance	7,483	6,456	6,456	4,059
4050 Computer Hardware	-	500	500	-
4055 Computer Software	4,432	11,074	11,066	3,800
4060 Computer Lease Fees	6,558	3,792	3,792	3,982
4065 Computer Maintenance Fees	32,649	-	-	-
5007 Other Professional Services	2,182	79,250	79,250	3,000
5015 Construction Inspection	-	500	500	-
6001 Uniforms	282	385	350	350
6002 Printing/Reproduction	3,478	4,500	1,263	1,000
6005 Advertising	-	250	250	250
6006 Miscellaneous	199	-	-	-
7003 Telephone	-	1,080	-	-
Services & Charges Subtotal	67,350	120,000	115,069	30,001
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	-	-	20,000
Capital Outlay Subtotal	-	-	-	20,000
Division Total	\$ 794,426	\$ 965,994	\$ 857,772	\$ 924,441

Planning Department

FY 11-12

GIS Division

Goals:

- Increase utilization of GIS tools to aid the daily operation 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 2009-10	Estimated 2010-11	Proposed 2011-12
Number of staff members trained to utilize GIS desktop tools	4	2	4
Number of GIS layers updated	12	6	7
Number of GIS exhibits created	260	260	260

Planning Department
Fiscal Year 2011-12

GIS Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 148,117	\$ 147,010	\$ 143,485	\$ 151,670	3.17%
<i>Supplies</i>	8,095	1,500	1,500	3,100	106.67%
<i>Services & Charges</i>	42,623	44,284	28,189	28,455	-35.74%
Division Total	\$ 198,835	\$ 192,794	\$ 173,174	\$ 183,225	-4.96%

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 2009-10	Approved 2010-11	Requested 2011-12
GIS Manager	1	1	1
GIS Technician	1	1	1
Total	2	2	2

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

001-9091-519

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 106,867	\$ 105,048	\$ 102,080	\$ 105,901
1020 Overtime	286	250	250	500
1035 Longevity	1,516	1,612	1,612	1,672
1050 Physical Fitness Allowance	-	-	-	500
1060 FICA	8,122	8,007	7,916	8,096
1065 Retirement	16,856	17,627	17,161	18,717
1080 Insurance - Medical	14,412	14,412	14,412	16,230
1081 Insurance - Life	58	54	54	54
Personal Services Subtotal	148,117	147,010	143,485	151,670
Supplies:				
2001 Office Supplies	400	650	650	650
2015 Other Supplies	309	100	100	150
2018 Computer Supplies	928	750	750	2,000
2093 Computer Equipment	6,458	-	-	300
Supplies Subtotal	8,095	1,500	1,500	3,100
Services & Charges:				
3001 Memberships & Subscriptions	-	1,000	1,000	1,000
3020 Training/Seminars	287	1,260	1,260	1,260
3024 Tuition Reimbursement	-	-	-	600
4001 Office Equipment	1,719	130	59	-
4050 Computer Hardware	-	500	250	-
4055 Computer Software	9,665	9,652	9,652	9,579
4060 Computer Lease Fees	1,758	968	968	1,016
4065 Computer Maintenance Fees	10,883	-	-	-
5007 Other Professional Services	18,311	30,774	15,000	15,000
Services & Charges Subtotal	42,623	44,284	28,189	28,455
Division Total	\$ 198,835	\$ 192,794	\$ 173,174	\$ 183,225

Planning Department FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
Number of Construction Inspection Performed	3,841	4,066	4,200
Number of Plan Reviews Performed	1,071	955	1,150
Number of Code Enforcement Cases Processed*	3,086	3,000	3,200
Number of Substandard Structures Demolished (includes owner initiated)	51	50	35

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

Planning Department
Fiscal Year 2011-12

Inspection Services Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 694,719	\$ 721,867	\$ 710,892	\$ 736,147	1.98%
<i>Supplies</i>	26,334	25,507	23,370	29,576	15.95%
<i>Services & Charges</i>	167,224	168,529	161,246	160,514	-4.76%
Division Total	\$ 888,277	\$ 915,903	\$ 895,508	\$ 926,237	1.13%

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 2009-10	Approved 2010-11	Requested 2011-12
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Chief Inspector	1	1	1
Inspector	2	2	2
Community Service Inspector	2	2	2
Community Services Technician	1	1	1
Inspection Services Coordinator	1	1	1
Inspection Services Technician	2	2	2
Total	11	11	11

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

001-9092-524

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 489,214	\$ 505,894	\$ 497,735	\$ 504,897
1020 Overtime	22	500	250	500
1030 Certification	6,836	6,899	6,924	6,900
1035 Longevity	3,404	3,640	3,056	3,500
1046 Physical Fitness Allowance	-	-	-	1,000
1060 FICA	37,427	38,634	38,525	38,891
1065 Retirement	78,204	85,710	83,839	89,906
1080 Insurance - Medical	79,266	79,266	79,266	89,265
1081 Insurance - Life	346	324	297	288
1090 Other Benefits	-	1,000	1,000	1,000
Personal Services Subtotal	694,719	721,867	710,892	736,147
Supplies:				
2001 Office Supplies	3,567	4,000	3,500	4,000
2002 Postage	7,626	9,000	8,000	8,000
2003 Protective Clothing	-	250	250	250
2004 Gas and Oil	5,942	6,413	6,413	8,000
2005 Minor Tools	740	600	313	350
2008 Educational	5,349	1,244	1,244	5,991
2015 Other Supplies	670	750	650	1,035
2018 Computer Supplies	2,340	1,500	1,250	1,000
2090 Machinery/Tools/Equipment	-	-	-	250
2091 Office Furniture/Equipment	-	1,000	1,000	300
2093 Computer Equipment	100	750	750	400
Supplies Subtotal	26,334	25,507	23,370	29,576
Services & Charges:				
3001 Memberships & Subscriptions	815	1,583	1,281	1,020
3020 Training/Seminars	3,712	6,250	4,236	5,554
4001 Office Equipment	2,054	260	-	-
4020 Motor Pool Lease Fees	2,945	2,272	2,272	2,661
4030 VM: Fleet Maintenance	9,156	8,731	8,731	8,146
4050 Computer Hardware	-	500	250	-
4055 Computer Software	488	-	-	400
4060 Computer Lease Fees	6,036	4,508	4,508	4,733
4065 Computer Maintenance Fees	27,208	-	-	-
5007 Other Professional Services	50,100	60,000	60,000	60,000
6001 Uniforms	1,378	1,925	1,468	1,500
6002 Printing/Reproduction	3,372	4,000	3,000	1,500
6005 Advertising	-	500	500	-
6006 Miscellaneous	374	-	-	-
6021 Dangerous Buildings	59,586	75,000	75,000	75,000
7003 Telephone	-	3,000	-	-
Services & Charges Subtotal	167,224	168,529	161,246	160,514
Division Total	\$ 888,277	\$ 915,903	\$ 895,508	\$ 926,237



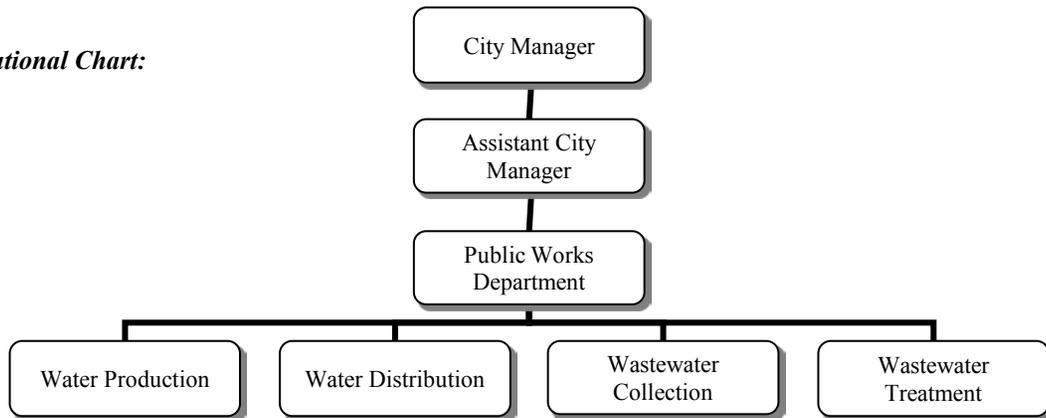
Utility Fund

FY 11-12

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.

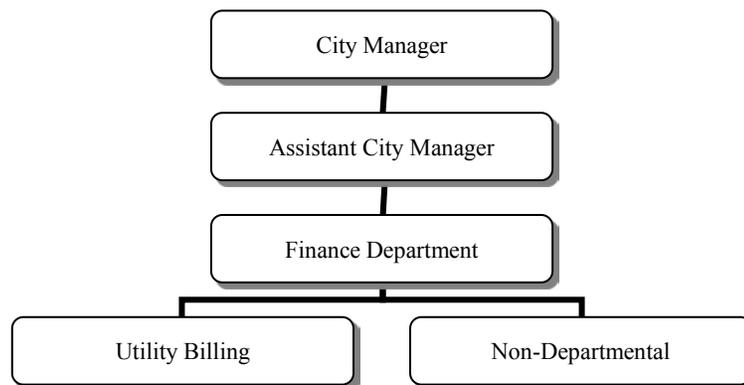
Organizational Chart:



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**

<i>Working Capital 9/30/10</i>		\$ 1,071,430
Plus Estimated 10-11 Revenues		8,240,538
Less Estimated 10-11 Expenses		8,156,267
<i>Equals Estimated Working Capital 9/30/11</i>		1,155,701
Plus 11-12 Revenues:		
Charges for Services	621,800	
Water Revenue	3,905,000	
Sewer Revenue	3,350,000	
Interest	1,900	
Total Revenues		7,878,700
<i>Equals Total Resources</i>		9,034,401
Less 11-12 Expenses:		
Water Production	592,108	
Water Distribution	939,742	
Wastewater Collection	928,600	
Wastewater Treatment	1,236,656	
Utility Billing	720,500	
Non Departmental	3,343,427	
Total Expenses		7,761,033
<i>Equals Estimated Working Capital 9/30/12</i>		\$ 1,273,368

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 8,240,538	\$ 7,878,700	
Expenses	8,156,267	7,761,033	
Revenues over Expenses	\$ 84,271	\$ 117,667	

Targeted working capital - 60 to 90 days
Estimated working capital - 60 days
Goal: \$1,913,679
1 Day = \$21,263

**Utility Fund Revenue Allocation
Fiscal Year 2011-12 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 6,200	\$ 3,100	\$ 3,100
Water Revenue	4,499,750	4,499,750	-
Wastewater Revenue	3,370,850	-	3,370,850
Interest	1,900	950	950
Total	\$ 7,878,700	\$ 4,503,800	\$ 3,374,900
Percentage	100%	57.2%	42.8%

**Utility Fund Expense Allocation
Fiscal Year 2011-12 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 592,108	\$ 592,108	\$ -
Water Distribution	939,742	939,742	-
Wastewater Collection	928,600	-	928,600
Wastewater Treatment	1,236,656	-	1,236,656
Utility Billing*	720,500	360,250	360,250
Non Departmental**	3,343,427	2,187,287	1,156,141
Total	\$ 7,761,033	\$ 4,079,387	\$ 3,681,647
Percentage	100%	52.56%	47.44%

**Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	682,266	\$ 341,133	\$ 341,133
LPAWA Water (100% to water)	1,700,000	1,700,000	-
Historical Underutilization	-	-	-
Contract Sewer (100% to sewer)	9,000	-	9,000
Transfer to Fund 018 (100% to sewer)	300,000	-	300,000
Water Taps and Meters and Boxes	48,500	48,500	-
AMR (54.56% to Water, 45.44% to Sewer)	296,861	161,967	134,894
2005 Certificates of Obligation	75,951	37,976	37,976
2006 Certificates of Obligation	80,237	14,041	66,195
2007 Certificates of Obligation (all to sewer)	383,274	-	383,274
Debt Service Differential*	(232,662)	(116,331)	(116,331)
Total	\$ 3,343,427	\$ 2,187,287	\$ 1,156,141

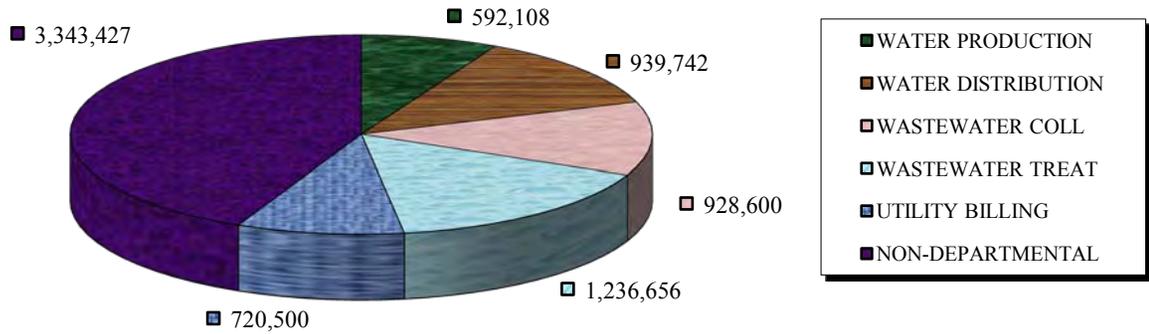
*=50% charged to each service

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

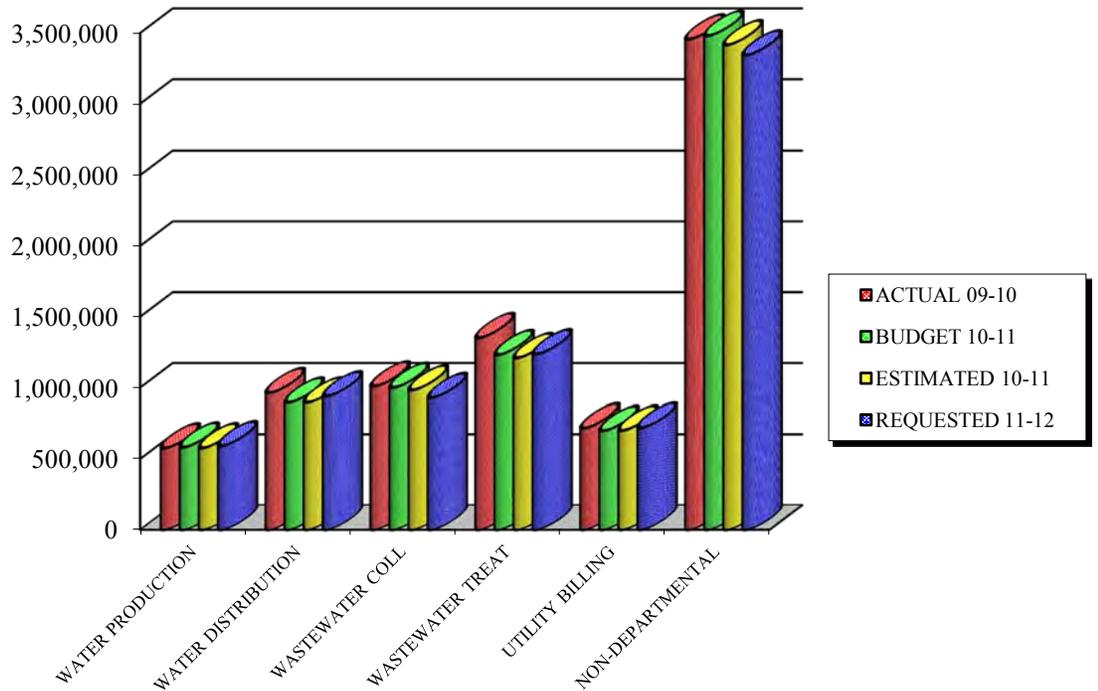
Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
408.01-16	Service Fees	\$ 6,150	\$ 5,500	\$ 6,200	\$ 6,200
Charges for Services Subtotal		<u>6,150</u>	<u>5,500</u>	<u>6,200</u>	<u>6,200</u>
Water Revenue:					
408.05-01	Penalties	264,101	275,000	265,000	265,000
408.05-02	Sales	3,808,245	3,900,000	4,243,243	3,905,000
408.05-03	Taps	32,310	35,000	7,500	33,000
408.05-04	Reconnect Fees	42,498	43,000	43,000	50,000
408.05-05	Meters	7,867	6,500	6,500	7,500
408.05-06	Temporary Connects	600	750	750	750
408.05-07	New Service/Transfer Fee	12,440	13,500	13,500	13,500
408.05-09	Sales Outside City	226,302	220,000	200,000	190,000
408.05-11	Sales Outside City Admin Fee	35,000	50,000	35,000	35,000
Water Revenue Subtotal		<u>4,429,363</u>	<u>4,543,750</u>	<u>4,814,493</u>	<u>4,499,750</u>
Wastewater Revenue:					
408.06-01	Sales	3,218,524	3,315,000	3,394,595	3,350,000
408.06-02	Taps	7,605	10,000	5,000	5,000
408.06-03	Inspection Fees	500	500	3,000	500
408.06-04	Industrial Waste Surcharge	13,684	17,000	14,500	14,500
408.06-05	Industrial Waste Permit	1,775	850	850	850
Wastewater Revenue Subtotal		<u>3,242,088</u>	<u>3,343,350</u>	<u>3,417,945</u>	<u>3,370,850</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	2,025	-	-	-
Miscellaneous Subtotal		<u>2,025</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers:					
480.01-01	Admin Trans from Fund 007	818,883	-	-	-
480.01-14	Admin Trans from Fund 014	-	-	-	-
Operating Transfers Subtotal		<u>818,883</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	2,499	2,000	1,900	1,900
Interest Subtotal		<u>2,499</u>	<u>2,000</u>	<u>1,900</u>	<u>1,900</u>
Total Utility Fund Revenue		\$ 8,501,008	\$ 7,894,600	\$ 8,240,538	\$ 7,878,700

Utility Fund FY 11-12

Share of Utility Fund Budget:



Four Year Comparison by Division:



Utility Fund Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Water Production	\$ 576,091	\$ 582,022	\$ 577,258	\$ 592,108	1.73%
Water Distribution	963,174	895,366	896,206	939,742	4.96%
Wastewater Collection	1,009,315	1,000,279	982,963	928,600	-7.17%
Wastewater Treatment	1,351,177	1,231,273	1,209,549	1,236,656	0.44%
Utility Billing	716,513	697,365	699,956	720,500	3.32%
Non-Departmental	3,455,832	3,481,012	3,790,335	3,343,427	-3.95%
Department Total	\$ 8,072,102	\$ 7,887,317	\$ 8,156,267	\$ 7,761,033	-1.60%

Department Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 3,059,828	\$ 2,932,176	\$ 2,905,577	\$ 2,992,634	2.06%
Supplies	227,140	242,326	248,082	258,400	6.63%
Services & Charges	4,754,256	4,660,315	4,962,148	4,447,199	-4.57%
Capital Outlay	30,878	52,500	40,460	62,800	19.62%
Department Total	\$ 8,072,102	\$ 7,887,317	\$ 8,156,267	\$ 7,761,033	-1.60%

Utility Fund FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
Gallons Ground Water Used	116.80	126.30	133.50
Gallons Surface Water Used	1,219.40	1,263.80	1,365.00
(amounts expressed in millions)			

Utility Fund
Fiscal Year 2011-12

Water Production Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 318,003	\$ 308,620	\$ 313,330	\$ 327,169	6.01%
<i>Supplies</i>	14,432	16,100	17,790	19,010	18.07%
<i>Services & Charges</i>	243,656	257,302	246,138	241,729	-6.05%
<i>Capital Outlay</i>	-	-	-	4,200	-
Division Total	<u>\$ 576,091</u>	<u>\$ 582,022</u>	<u>\$ 577,258</u>	<u>\$ 592,108</u>	1.73%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Water Production Supervisor	1.000	1.000	1.000
Water Production Operator I	2.000	2.000	2.000
Utilities Groundskeeper	0.500	0.500	0.500
Total	<u>4.250</u>	<u>4.250</u>	<u>4.250</u>

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

002-7084-533

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 181,325	\$ 199,798	\$ 202,522	\$ 209,227
1020 Overtime	23,166	19,000	19,000	19,000
1030 Certification	3,060	3,600	3,600	4,275
1035 Longevity	2,108	2,106	2,131	1,836
1042 Car Allowance	640	638	638	588
1060 FICA	15,570	16,305	17,088	17,137
1065 Retirement	42,736	36,443	37,645	40,545
1080 Insurance - Medical	49,288	30,626	30,626	34,489
1081 Insurance - Life	110	104	80	72
Personal Services Subtotal	318,003	308,620	313,330	327,169
Supplies:				
2001 Office Supplies	92	100	60	100
2002 Postage	33	100	40	100
2003 Protective Clothing	104	100	35	100
2004 Gas and Oil	11,299	11,000	13,500	14,500
2005 Minor Tools	267	150	130	150
2007 Chemical	1,519	2,400	2,250	2,260
2015 Other Supplies	669	1,100	1,000	1,000
2050 Safety	25	150	100	100
2090 Machinery/Tools/Equipment	220	500	488	200
2093 Computer Equipment	204	500	187	500
Supplies Subtotal	14,432	16,100	17,790	19,010
Services & Charges:				
3001 Memberships & Subscriptions	77	155	75	150
3020 Training/Seminars	1,365	1,350	1,320	1,350
4002 Machinery/Tools/Equipment	10,435	7,900	7,600	8,000
4011 Building Maintenance	269	300	220	200
4020 Motor Pool Lease Fees	4,896	4,456	4,456	5,786
4030 VM: Fleet Maintenance	15,675	16,779	16,779	14,347
5007 Other Professional Services	5,341	5,500	5,865	5,865
6001 Uniforms	935	950	1,205	1,300
6002 Printing/Reproduction	72	100	71	100
6013 TCEQ Requirements	50,450	54,310	46,570	54,631
7001 Electrical	153,149	164,518	161,000	150,000
7003 Telephone	992	984	977	-
Services & Charges Subtotal	243,656	257,302	246,138	241,729
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	-	-	4,200
Capital Outlay Subtotal	-	-	-	4,200
Division Total	\$ 576,091	\$ 582,022	\$ 577,258	\$ 592,108

Utility Fund FY 11-12

Water Distribution Division

Goals:

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

Objectives:

- Replace 2,760 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 2009-10	Estimated 2010-11	Proposed 2011-12
Number of leaks repaired	417	320	350
Linear feet of lines replaced	3,135	2,500	2,760

Utility Fund
Fiscal Year 2011-12

Water Distribution Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 787,770	\$ 736,333	\$ 731,253	\$ 763,790	3.73%
<i>Supplies</i>	36,899	34,218	34,018	36,960	8.01%
<i>Services & Charges</i>	138,505	114,815	121,935	122,692	6.86%
<i>Capital Outlay</i>	-	10,000	9,000	16,300	63.00%
Division Total	<u>\$ 963,174</u>	<u>\$ 895,366</u>	<u>\$ 896,206</u>	<u>\$ 939,742</u>	4.96%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	4.000	4.000	4.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	5.000	5.000	5.000
Total	<u>11.750</u>	<u>11.750</u>	<u>11.750</u>

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

002-7085-533

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 449,735	\$ 474,930	\$ 466,749	\$ 477,991
1020 Overtime	42,835	35,000	35,000	40,000
1030 Certification	11,960	12,000	12,900	12,900
1035 Longevity	5,640	6,122	6,147	6,928
1042 Car Allowance	640	638	638	588
1060 FICA	37,311	37,660	38,928	38,560
1065 Retirement	103,122	85,064	85,983	91,238
1080 Insurance - Medical	136,263	84,671	84,671	95,351
1081 Insurance - Life	264	248	237	234
Personal Services Subtotal	787,770	736,333	731,253	763,790
Supplies:				
2001 Office Supplies	135	150	146	200
2003 Protective Clothing	172	150	145	510
2004 Gas and Oil	24,805	22,303	24,770	30,000
2005 Minor Tools	410	954	951	750
2015 Other Supplies	1,158	1,200	1,044	1,200
2050 Safety	-	100	85	100
2090 Machinery/Tools/Equipment	10,018	9,011	6,704	3,900
2093 Computer Equipment	201	350	173	300
Supplies Subtotal	36,899	34,218	34,018	36,960
Services & Charges:				
3001 Memberships & Subscriptions	350	385	450	450
3020 Training/Seminars	3,093	3,000	2,519	3,000
4002 Machinery/Tools/Equipment	799	750	787	1,250
4007 Fire Hydrants	14,929	9,700	7,966	10,000
4012 Water Line Maintenance	43,974	35,000	44,390	40,000
4015 Paving	1,907	2,500	2,467	2,600
4020 Motor Pool Lease Fees	20,167	20,352	20,352	23,942
4030 VM: Fleet Maintenance	38,635	37,056	37,056	37,233
4060 Computer Lease Fees	1,758	968	968	1,016
4065 Computer Maintenance Fees	8,162	-	-	-
5007 Other Professional Services	333	666	555	555
6001 Uniforms	2,401	2,500	2,496	2,496
6002 Printing/Reproduction	150	150	150	150
7003 Telephone	1,847	1,788	1,779	-
Services & Charges Subtotal	138,505	114,815	121,935	122,692

Continued

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

002-7085-533

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	-	6,300
8028 Fire Hydrants	-	10,000	9,000	10,000
Capital Outlay Subtotal	-	10,000	9,000	16,300
Division Total	\$ 963,174	\$ 895,366	\$ 896,206	\$ 939,742

Utility Fund FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
Ft of line Smoke-Tested	121,937	99,702	100,000
Number of Manholes Repaired v ft	255	391	500
Ft of line Televised	10,527	10,640	12,000
Number of Point Repairs made	73	117	100
Number of Reportable Overflows	1	-	-
Ft of sewer line slip lined	2,612	2,839	3,000

Utility Fund
Fiscal Year 2011-12

Wastewater Collection Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 702,018	\$ 659,128	\$ 657,511	\$ 646,123	-1.97%
<i>Supplies</i>	28,203	36,280	36,504	34,505	-4.89%
<i>Services & Charges</i>	279,094	302,871	287,982	239,772	-20.83%
<i>Capital Outlay</i>	-	2,000	966	8,200	310.00%
Division Total	<u>\$1,009,315</u>	<u>\$1,000,279</u>	<u>\$ 982,963</u>	<u>\$ 928,600</u>	-7.17%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	2.000	2.000	2.000
Sr. Lift Station Operator	1.000	1.000	1.000
Lift Station Operator	1.000	1.000	1.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	4.000	4.000	4.000
Total	<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

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services				
1010 Regular Earnings	\$ 405,588	\$ 424,739	\$ 418,346	\$ 399,562
1020 Overtime	35,711	35,000	35,000	35,000
1030 Certification	6,701	6,000	9,450	9,000
1035 Longevity	3,856	4,306	4,355	4,868
1042 Car Allowance	640	638	638	588
1060 FICA	33,130	33,966	34,943	32,548
1065 Retirement	91,481	76,784	77,095	77,105
1080 Insurance - Medical	124,666	77,465	77,465	87,236
1081 Insurance - Life	245	230	219	216
Personal Services Subtotal	<u>702,018</u>	<u>659,128</u>	<u>657,511</u>	<u>646,123</u>
Supplies:				
2001 Office Supplies	139	150	145	200
2003 Protective Clothing	362	350	259	350
2004 Gas and Oil	22,535	23,000	25,346	29,275
2005 Minor Tools	545	550	534	500
2007 Chemicals	-	350	300	350
2015 Other Supplies	1,167	1,200	838	1,200
2050 Safety	14	100	90	100
2090 Machinery/Tools/Equipment	2,956	10,280	8,800	2,230
2093 Computer Equipment	485	300	192	300
Supplies Subtotal	<u>28,203</u>	<u>36,280</u>	<u>36,504</u>	<u>34,505</u>
Services & Charges:				
3001 Memberships & Subscriptions	280	396	75	150
3020 Training/Seminars	3,093	3,500	2,152	3,500
4002 Machinery/Tools/Equipment	2,929	3,500	3,411	3,700
4013 Sewer Line Maintenance	18,188	19,650	19,475	22,000
4017 Sewer Plant/Lift Stations	23,027	25,000	30,000	30,000
4020 Motor Pool Lease Fees	48,448	68,880	68,880	34,114
4030 VM: Fleet Maintenance	66,442	65,097	65,097	56,061
4060 Computer Lease Fees	1,188	968	968	1,016
4065 Computer Maintenance Fees	5,442	-	-	-
5007 Other Professional Services	890	1,110	644	888
6001 Uniforms	2,349	2,500	2,743	2,743
6002 Printing/Reproduction	215	200	200	200
7001 Electrical	104,322	110,148	92,262	85,000
7003 Telephone	1,879	1,572	1,671	-
7004 Water	402	350	404	400
Services & Charges Subtotal	<u>279,094</u>	<u>302,871</u>	<u>287,982</u>	<u>239,772</u>

Continued

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

002-7086-532

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Capital Outlay:				
8013 Sewer Taps	-	2,000	966	1,200
8021 Machinery/Tools & Equipment	-	-	-	7,000
Capital Outlay Subtotal	-	2,000	966	8,200
Division Total	\$ 1,009,315	\$ 1,000,279	\$ 982,963	\$ 928,600

Utility Fund FY 11-12

Wastewater Treatment Division

Goals:

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

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 2009-10	Estimated 2010-11	Proposed 2011-12
Gallons Treated	1,246.33	1,026.43	1,136.38
(Amounts expressed in millions)			

Utility Fund
Fiscal Year 2011-12

Wastewater Treatment Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 590,824	\$ 576,001	\$ 560,001	\$ 595,780	3.43%
<i>Supplies</i>	74,307	85,928	83,820	89,875	4.59%
<i>Services & Charges</i>	686,046	569,344	565,728	545,401	-4.21%
<i>Capital Outlay</i>	-	-	-	5,600	-
Division Total	<u>\$1,351,177</u>	<u>\$1,231,273</u>	<u>\$1,209,549</u>	<u>\$1,236,656</u>	0.44%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Treatment Plant Supervisor	1.000	1.000	1.000
Senior Treatment Plant Operator	1.000	1.000	1.000
Treatment Plant Operator	4.000	4.000	4.000
Industrial Waste Inspector	1.000	1.000	1.000
Treatment Plant Mechanic	1.000	1.000	1.000
Utility Groundskeeper	0.500	0.500	0.500
Total	<u>9.250</u>	<u>9.250</u>	<u>9.250</u>

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

002-7087-532

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 355,055	\$ 385,374	\$ 371,156	\$ 393,219
1020 Overtime	10,141	12,500	12,500	12,500
1030 Certification	9,333	9,000	9,502	9,000
1035 Longevity	2,804	3,414	3,407	2,368
1042 Car Allowance	640	638	638	588
1060 FICA	28,268	30,579	30,081	30,767
1065 Retirement	77,105	67,646	65,918	72,148
1080 Insurance - Medical	107,272	66,656	66,656	75,064
1081 Insurance - Life	206	194	143	126
Personal Services Subtotal	<u>590,824</u>	<u>576,001</u>	<u>560,001</u>	<u>595,780</u>
Supplies:				
2001 Office Supplies	695	700	696	700
2002 Postage	581	450	449	450
2003 Protective Clothing	150	150	149	175
2004 Gas and Oil	9,479	11,761	10,302	13,000
2005 Minor Tools	348	275	265	450
2006 Cleaning	308	300	291	300
2007 Chemical	55,459	65,242	64,684	65,000
2015 Other Supplies	5,561	5,000	4,968	6,000
2050 Safety	148	150	162	150
2090 Machinery/Tools/Equipment	1,346	1,600	1,572	3,350
2093 Computer Equipment	232	300	282	300
Supplies Subtotal	<u>74,307</u>	<u>85,928</u>	<u>83,820</u>	<u>89,875</u>
Services & Charges:				
3001 Memberships & Subscriptions	557	254	307	425
3020 Training/Seminars	3,724	4,000	3,091	3,900
4001 Office Equipment	138	280	-	-
4002 Machinery/Tools/Equipment	39,191	35,000	43,686	42,000
4006 Heating and A/C Equipment	167	150	150	200
4011 Building Maintenance	8,591	7,250	6,926	2,000
4020 Motor Pool Lease Fees	12,626	18,888	18,888	12,666
4030 VM: Fleet Maintenance	17,716	17,092	17,092	17,137
4060 Computer Lease Fees	1,806	1,180	1,180	1,239
4065 Computer Maintenance Fees	8,162	-	-	-
5007 Other Professional Services	11,992	17,637	12,038	13,368
6001 Uniforms	2,237	2,161	2,085	2,080
6002 Printing/Reproduction	88	100	300	300

Continued

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

002-7087-532

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges (cont'd):				
6009 Landfill Charges	34,465	34,628	33,264	35,280
6013 TCEQ Requirements	60,047	57,256	57,228	62,706
7001 Electrical	480,833	370,000	366,081	350,000
7003 Telephone	1,367	1,368	1,368	-
7004 Water	2,339	2,100	2,044	2,100
Services & Charges Subtotal	<u>686,046</u>	<u>569,344</u>	<u>565,728</u>	<u>545,401</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	-	-	5,600
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,600</u>
Division Total	\$ 1,351,177	\$ 1,231,273	\$ 1,209,549	\$ 1,236,656

Utility Fund FY 11-12

Utility Billing Division

Goals:

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

Objectives:

- To accurately and timely bill and collect utility accounts
- To continue the MIU replacements and meter maintenance to increase the accuracy and performance of the meters
- Reduce the amount of delinquent accounts by 5%
- To continue to provide customer service training annually

Performance Indicators:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Meters Read	131,928	132,000	
Meters Rereads	435	500	
Rereads as a percent of meters read	0.33%	0.38%	
Accounts Billed	125,544	125,650	
% of utility accounts collected			
% of utility payments processed and posted to customers account the same day of receipt			
Utility payments processed per employee			
Percentage of staff receiving customer service training annually			

Utility Fund
Fiscal Year 2011-12

Utility Billing Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 557,876	\$ 574,761	\$ 567,657	\$ 575,135	0.07%
<i>Supplies</i>	73,299	69,800	75,950	78,050	11.82%
<i>Services & Charges</i>	85,338	52,804	56,349	67,315	27.48%
Division Total	\$ 716,513	\$ 697,365	\$ 699,956	\$ 720,500	3.32%

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 2009-10	Approved 2010-11	Requested 2011-12
Director of Finance	0.5	0.5	0.5
Treasurer	-	0.5	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
Total	8.5	9.0	9.0

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

002-6147-515

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 340,996	\$ 393,896	\$ 388,444	\$ 387,762
1020 Overtime	15,711	13,000	13,000	11,000
1035 Longevity	3,134	3,602	3,786	3,080
1060 FICA	26,600	30,694	30,453	29,718
1065 Retirement	72,602	68,449	66,904	70,333
1080 Insurance - Medical	98,574	64,854	64,854	73,035
1081 Insurance - Life	259	266	216	207
Personal Services Subtotal	<u>557,876</u>	<u>574,761</u>	<u>567,657</u>	<u>575,135</u>
Supplies:				
2001 Office Supplies	1,336	2,000	1,950	1,500
2002 Postage	57,794	56,000	61,200	59,500
2004 Gas and Oil	9,431	8,500	9,000	11,000
2005 Minor Tools	748	500	700	750
2007 Chemicals	-	-	20	-
2008 Educational	294	300	420	500
2015 Other Supplies	1,241	800	800	800
2018 Computer Supplies	1,445	1,000	800	1,750
2090 Machinery/Tools/Equipment	1,010	500	900	1,900
2093 Computer Equipment	-	200	160	350
Supplies Subtotal	<u>73,299</u>	<u>69,800</u>	<u>75,950</u>	<u>78,050</u>
Services & Charges:				
3001 Memberships & Subscriptions	100	265	265	445
3020 Training/Seminars	2,783	2,100	2,800	3,500
4001 Office Equipment	1,135	1,000	800	500
4002 Machinery/Tools/Equipment	146	200	300	-
4003 Radios and Base Stations	83	200	-	-
4005 Meters	8,515	10,000	12,000	22,500
4020 Motor Pool Lease Fees	1,428	1,488	1,488	1,718
4030 VM: Fleet Maintenance	10,431	9,555	9,555	8,287
4055 Computer Software	7,489	7,500	7,100	7,500
4060 Computer Lease Fees	11,343	7,871	7,871	8,265
4065 Computer Maintenance Fees	24,487	-	-	-
5007 Other Professional Services	444	425	970	1,860
6001 Uniforms	651	700	700	800
6002 Printing/Reproduction	16,303	11,500	12,500	11,940
Services & Charges Subtotal	<u>85,338</u>	<u>52,804</u>	<u>56,349</u>	<u>67,315</u>
Division Total	\$ 716,513	\$ 697,365	\$ 699,956	\$ 720,500

Utility Fund
Fiscal Year 2011-12

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 103,337	\$ 77,333	\$ 75,825	\$ 84,637	9.44%
<i>Services & Charges</i>	3,321,617	3,363,179	3,684,016	3,230,290	-3.95%
<i>Capital Outlay</i>	30,878	40,500	30,494	28,500	-29.63%
Division Total	<u>\$3,455,832</u>	<u>\$3,481,012</u>	<u>\$3,790,335</u>	<u>\$3,343,427</u>	-3.95%

Scope of Services Summary

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

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

002-6176-515

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1012 Sick Buy Back	\$ 16,384	\$ 15,646	\$ 14,561	\$ 17,230
1055 Termination Pay (S/V)	1,028	5,000	6,000	5,000
1060 FICA	1,333	1,962	1,573	1,701
1065 Retirement	3,414	4,283	3,249	3,901
1080 Medical Insurance	81,178	50,442	50,442	56,805
Personal Services Subtotal	<u>103,337</u>	<u>77,333</u>	<u>75,825</u>	<u>84,637</u>
Services & Charges:				
4001 Office Equipment	21,084	21,084	21,084	23,778
4005 Meters	3,797	20,000	19,500	20,000
4011 Building	480	480	480	480
5006 Fiscal Services	-	-	-	75,000
6006 Miscellaneous	7,545	7,500	9,000	7,500
6010 Janitorial Services	1,200	1,200	1,200	1,260
6091 Bad Debt Expense	39,323	50,000	50,000	50,000
7001 Electrical	37,094	41,417	35,345	30,000
7004 Water	1,582,643	1,681,223	1,632,805	1,700,000
7006 Contract Sewer	7,147	8,967	9,412	9,000
9001 Admin Trans to Fund 001	400,000	294,150	294,150	-
9003 Admin Trans to Fund 003	400,000	400,000	775,000	336,900
9004 Admin Trans to Fund 004	157,097	157,768	157,768	306,800
9014 Admin Trans to Fund 014	47,711	47,711	47,711	47,711
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9037 Transfer for Debt Service	316,496	306,679	306,679	296,861
9050 Contingency	-	25,000	23,882	25,000
Services & Charges	<u>3,321,617</u>	<u>3,363,179</u>	<u>3,684,016</u>	<u>3,230,290</u>
Capital Outlay:				
8012 Water Taps	-	10,500	7,108	8,500
8026 Meters and Boxes	30,878	30,000	23,386	20,000
Capital Outlay Subtotal	<u>30,878</u>	<u>40,500</u>	<u>30,494</u>	<u>28,500</u>
Division Total	\$ 3,455,832	\$ 3,481,012	\$ 3,790,335	\$ 3,343,427

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

Enterprise Funds Fiscal Year 2011-12

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 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Airport Operating	16,487	22,068	18,578	133,779	506.21%
La Porte Area Water Authorit	913,801	1,040,920	979,933	1,136,507	9.18%
Total	\$ 930,288	\$ 1,062,988	\$ 998,511	\$ 1,270,286	19.50%

Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ 21,277	
Supplies	14,761	8,700	6,379	7,463	-14.22%
Services & Charges	915,527	1,034,913	972,757	1,241,546	19.97%
Capital Outlay	-	19,375	19,375	-	-100.00%
Total	\$ 930,288	\$ 1,062,988	\$ 998,511	\$ 1,270,286	19.50%



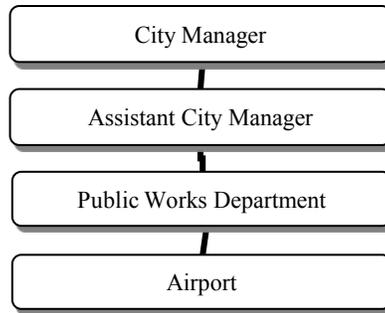
Airport Fund

FY 11-12

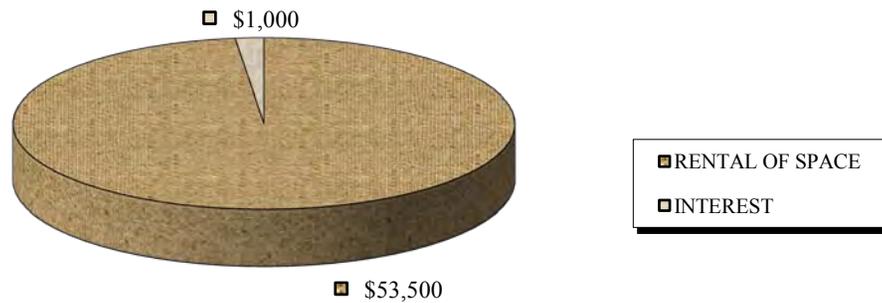
Mission Statement:

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.

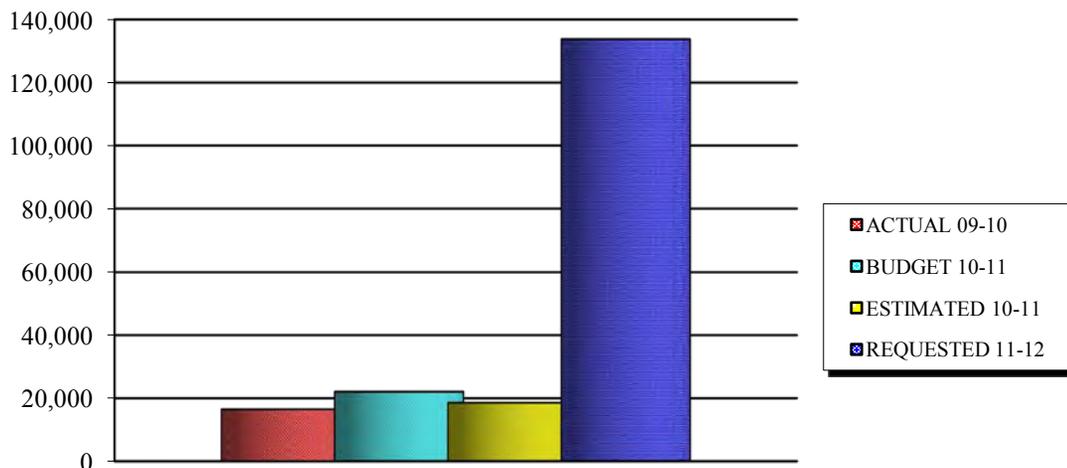
Organizational Chart:



2011-12 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/10</i>	\$	338,399
Plus Estimated 10-11 Revenues		53,922
Less Estimated 10-11 Expenses		18,578
<i>Equals Estimated Working Capital 9/30/11</i>		373,743
Plus 11-12 Revenues:		
Charges for Services	53,500	
Interest Income	1,000	
Total Revenues		54,500
<i>Equals Total Resources</i>		428,243
Less 11-12 Expenses:		
Airport Operations	58,779	
Airport Beautification	75,000	
Total Expenses		133,779
<i>Equals Estimated Working Capital 9/30/12</i>	\$	294,464

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 53,922	\$ 54,500	
Expenses & Commitments	18,578	133,779	
Revenues over Expenses	\$ 35,344	\$ (79,279)	

Targeted working capital - 60 to 90 days

Estimated working capital - 803 days

Goal: \$32,987

1 Day = \$367

City of La Porte
Airport (010)
Statement of Revenues

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
408.01-31	Rental of Space	\$ 53,216	\$ 52,782	\$ 52,782	\$ 53,500
Charges for Services Subtotal		<u>53,216</u>	<u>52,782</u>	<u>52,782</u>	<u>53,500</u>
Interest:					
483.01-00	Interest Income	1,889	2,000	1,140	1,000
Interest Subtotal		<u>1,889</u>	<u>2,000</u>	<u>1,140</u>	<u>1,000</u>
Total Airport Fund Revenue		\$ 55,105	\$ 54,782	\$ 53,922	\$ 54,500

Airport Fund FY 11-12

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

2011-12 Projected Revenues:

	Actual 2009-10	Estimated 2010-11	Proposed 2011-12
Compliance with FBO Standards	Yes	yes	yes
Acquisition of Grant Funds, if available	not available	50,000	if available

Airport Fund
Fiscal Year 2011-12

Airport Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ -	\$ -	\$ -	\$ 21,277	-
<i>Supplies</i>	-	-	1,553	2,263	-
<i>Services & Charges</i>	16,487	22,068	17,025	110,239	399.54%
Division Total	\$ 16,487	\$ 22,068	\$ 18,578	\$ 133,779	506.21%

Scope of Services Summary

The Airport Division is responsible for the maintenance and operation of the La Porte Municipal Airport. The Airport provides aviation facilities for private and commercial use of La Porte area citizens and businesses.

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
Equipment Operator II	-	-	0.50
Total	-	-	0.50

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

010-7077-531

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 17,068
1060 FICA	-	-	-	1,306
1065 Retirement	-	-	-	2,903
Personal Services Subtotal	-	-	-	21,277
Supplies:				
2004 Gas and Oil	-	-	-	2,038
2007 Chemicals	-	-	-	225
2015 Other Supplies	-	-	1,553	-
Supplies Subtotal	-	-	1,553	2,263
Services & Charges:				
4002 Machinery/Tools/Equipment	4,648	4,000	2,637	4,000
4003 Radios and Base Stations	1,925	2,100	2,100	2,700
4020 Motor Pool Lease Fees	-	-	-	9,121
4030 VM: Fleet Maintenance	-	-	-	4,400
5003 Legal	-	-	102	300
6013 TCEQ Requirements	200	200	200	200
7001 Electrical	9,196	10,250	9,766	9,000
9014 Admin Trans to Fund 014	518	518	518	518
9050 Contingency	-	5,000	1,702	5,000
9997 Special Programs	-	-	-	75,000
Services & Charges Subtotal	16,487	22,068	17,025	110,239
Division Total	\$ 16,487	\$ 22,068	\$ 18,578	\$ 133,779

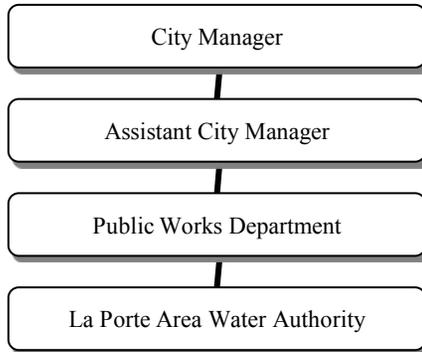
La Porte Area Water Authority Fund

FY 11-12

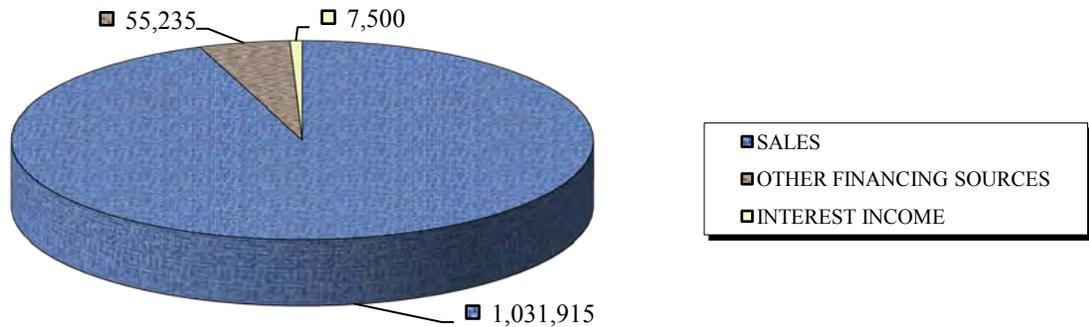
Mission Statement:

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.

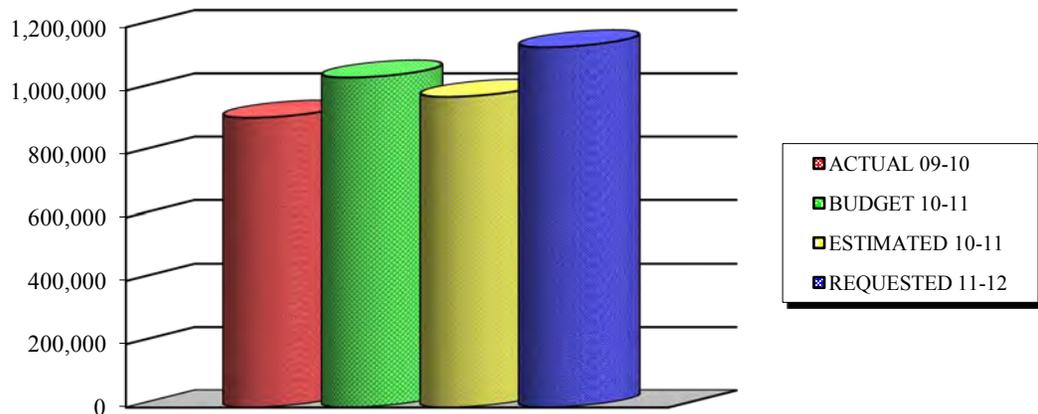
Organizational Chart:



2011-12 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/10</i>		\$ 1,980,043
Plus Estimated 10-11 Revenues		1,106,925
Less Estimated 10-11 Expenses and Commitments		979,933
<i>Equals Estimated Working Capital 9/30/11</i>		2,107,035
Plus 11-12 Revenues:		
Water Revenue	1,031,915	
Billing for Capital Reserve	55,234	
Interest	7,500	
Total Revenues		1,094,649
<i>Equals Total Resources</i>		3,201,684
Less 11-12 Expenses:		
Operations	1,136,507	
Total Expenses		1,136,507
<i>Equals Estimated Working Capital 9/30/12</i>		\$ 2,065,177

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 1,106,925	\$ 1,094,649	
Expenses	979,933	1,136,507	
Revenues over Expenses	\$ 126,992	\$ (41,858)	

Targeted working capital - 60 to 90 days

Estimated working capital - 663 days

Goal: \$280,235

1 Day = \$3,114

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Water Revenue:					
408.05-02	Sales	\$ 929,497	\$ 1,103,835	\$ 997,199	\$ 1,031,915
	Water Revenue Subtotal	<u>929,497</u>	<u>1,103,835</u>	<u>997,199</u>	<u>1,031,915</u>
Other Financing Sources					
482.02-00	Billing for Capital Reserve	101,772	101,676	101,676	55,234
	Other Financing Sources Subtotal	<u>101,772</u>	<u>101,676</u>	<u>101,676</u>	<u>55,234</u>
Interest:					
483.01-00	Interest Income - Operations	25,186	13,500	8,050	7,500
	Interest Subtotal	<u>25,186</u>	<u>13,500</u>	<u>8,050</u>	<u>7,500</u>
Total Water Authority		\$ 1,056,455	\$ 1,219,011	\$ 1,106,925	\$ 1,094,649

La Porte Area Water Authority Fund FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
La Porte Usage	1,219.40	1,263.80	1,365.00
Morgan's Point Usage	45.80	52.10	53.00
Shoreacres Usage	68.80	81.30	96.00
(amounts expressed in millions)			

La Porte Area Water Authority Fund
Fiscal Year 2011-12

La Porte Area Water Authority Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 14,761	\$ 8,700	\$ 4,826	\$ 5,200	-40.23%
<i>Services & Charges</i>	899,040	1,012,845	955,732	1,131,307	11.70%
<i>Capital Outlay</i>	-	19,375	19,375	-	-100.00%
Division Total	<u>\$ 913,801</u>	<u>\$1,040,920</u>	<u>\$ 979,933</u>	<u>\$1,136,507</u>	9.18%

Scope of Services Summary

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

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

016-7075-533

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2001 Office Supplies	\$ 36	\$ 100	\$ 66	\$ 100
2015 Other Supplies	29	100	100	100
2090 Machinery/ Tools & Equip	14,446	8,000	4,660	4,500
2093 Computer Equipment	<u>250</u>	<u>500</u>	<u>-</u>	<u>500</u>
Supplies Subtotal	14,761	8,700	4,826	5,200
Services & Charges:				
4002 Machinery/Tools/Equipment	2,598	4,000	4,000	4,000
4012 Water Line Maintenance	-	2,500	5,800	5,000
4060 Computer Lease Fees	2,280	1,008	1,008	1,058
4065 Computer Maintenance Fees	10,883	-	-	-
5001 Accounting	6,000	6,500	6,500	6,500
5003 Legal	145	-	-	-
5007 Other Professional Services	1,480	1,650	1,650	51,700
7003 Telephone	673	716	716	-
7004 Water	813,405	918,547	873,134	983,892
9050 Contingency	-	15,000	-	15,000
9014 Admin Trans to Fund 014	1,305	1,305	1,305	1,305
9072 Operator's Agreement	<u>60,271</u>	<u>61,619</u>	<u>61,619</u>	<u>62,852</u>
Services & Charges Subtotal	899,040	1,012,845	955,732	1,131,307
Capital Outlay:				
8021 Machinery/ Tools & Equip	<u>-</u>	<u>19,375</u>	<u>19,375</u>	<u>-</u>
Capital Outlay Subtotal	-	19,375	19,375	-
Division Total	\$ 913,801	\$ 1,040,920	\$ 979,933	\$ 1,136,507

Internal Service Funds Fiscal Year 2011-12

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 technology replacement of all types to City departments.

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

Summary by Division:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Motor Pool	\$ 2,018,370	\$ 3,060,433	\$ 2,911,033	\$ 2,658,182	-13.14%
Insurance	4,680,594	4,903,465	5,209,759	5,334,634	8.79%
Technology	284,713	-	-	-	0.00%
Total	\$ 6,983,677	\$ 7,963,898	\$ 8,120,792	\$ 7,992,816	0.36%

Summary by Expenditure Category:

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12	Percent Change
Personal Services	\$ 943,588	\$ 981,203	\$ 871,076	\$ 920,307	-6.21%
Supplies	418,274	261,891	260,088	273,125	4.29%
Services & Charges	4,840,603	4,811,120	5,200,887	5,278,082	9.71%
Capital Outlay	781,212	1,909,684	1,788,741	1,521,302	-20.34%
Total	\$ 6,983,677	\$ 7,963,898	\$ 8,120,792	\$ 7,992,816	0.36%



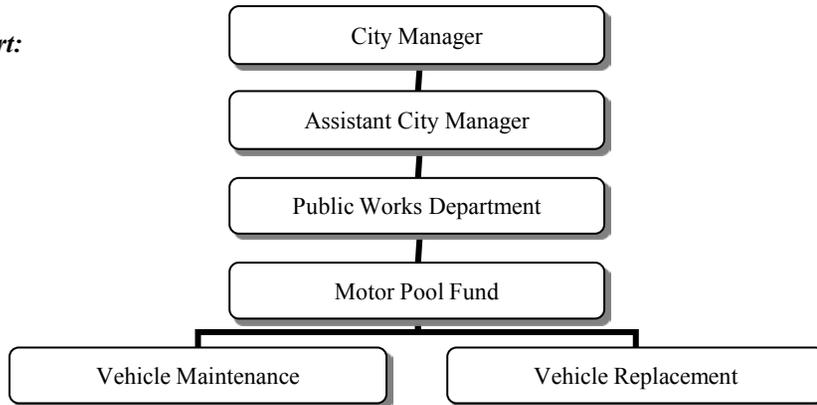
Motor Pool Fund

FY 11-12

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.

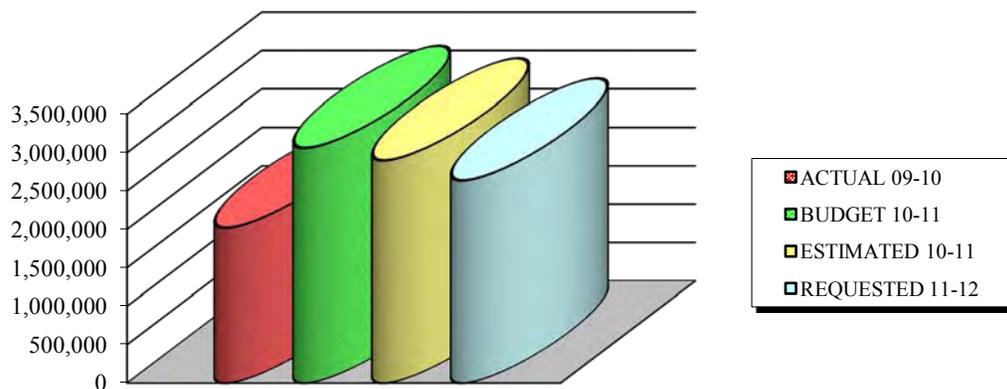
Organizational Chart:



2011-12 Projected Revenues:



Four Year Comparison of Expenses:



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<i>Working Capital 9/30/10</i>	\$ 4,663,470	\$ (213,289)	\$ 4,450,181
Plus Estimated 10-11 Revenues	955,258	1,357,557	2,312,815
Less Estimated 10-11 Expenses	2,003,741	1,127,292	3,131,033
<i>Equals Estimated Working Capital 9/30/11</i>	3,614,987	16,976	3,631,963
Plus 11-12 Revenues:			
Charges for Services	994,915	1,127,428	2,122,343
Interest	14,000	-	14,000
Total Revenues	1,008,915	1,127,428	2,136,343
<i>Equals Total Resources</i>	4,623,902	1,144,404	5,768,306
Less 11-12 Expenses:			
Purchase of Vehicles	1,518,502	-	1,518,502
Maintenance of Vehicles	-	1,139,680	1,139,680
Total Expenses	1,518,502	1,139,680	2,658,182
<i>Equals Estimated Working Capital 9/30/12</i>	\$ 3,105,400	\$ 4,724	\$ 3,110,124
	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 2,312,815	\$ 2,136,343	
Expenses & Commitments	3,131,033	2,658,182	
Revenues over Expenses	\$ (818,218)	\$ (521,839)	

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
408.01-29	Lease Fees	1,061,578	940,758	940,758	994,915
Charges for Services Subtotal		<u>1,061,578</u>	<u>940,758</u>	<u>940,758</u>	<u>994,915</u>
Miscellaneous:					
410.02-00	Sale of Equipment	31,808	-	-	-
410.05-00	Gain (loss) sale of Equip	43,922	-	-	-
Miscellaneous Subtotal		<u>75,730</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Admin Trans from General Fund	1,800,000	-	-	-
Administrative Transfers Subtotal		<u>1,800,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	15,135	17,500	14,500	14,000
Interest Subtotal		<u>15,135</u>	<u>17,500</u>	<u>14,500</u>	<u>14,000</u>
Total Vehicle Replacement Revenues		\$ 2,952,443	\$ 958,258	\$ 955,258	\$ 1,008,915

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

Object	Description	Actual 2009-10	Projected 2010-11	Revised 2010-11	Projected 2011-12
Charges for Services:					
408.01-30	Maintenance Fees	\$ 1,134,022	\$ 1,137,557	\$ 1,137,557	\$ 1,127,428
Charges for Services Subtotal		<u>1,134,022</u>	<u>1,137,557</u>	<u>1,137,557</u>	<u>1,127,428</u>
Administrative Transfers:					
480.01-09	Admin Trans from Vehicle Replacement	-	-	220,000	-
Administrative Transfers Subtotal		<u>-</u>	<u>-</u>	<u>220,000</u>	<u>-</u>
Total Vehicle Maintenance Revenues		\$ 1,134,022	\$ 1,137,557	\$ 1,357,557	\$ 1,127,428

**CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2011-12**

Account Number	Amount	Unit	Description
009-5253-521-8050	\$ 30,030	53-57	Police Interceptor
009-5253-521-8050	30,030	53-54	Police Interceptor
009-5253-521-8050	30,030	53-52	Police Interceptor
009-5253-521-8050	30,030	53-58	Police Interceptor
009-5253-521-8051	30,030	53-61	Police Interceptor
009-5258-521-8050	34,326	58-15	2001 Ford F250 Extended Cab Pickup
009-5258-521-8050	25,859	58-38	2002 Chevy 3/4 Ton Pickup
009-5258-521-8051	45,839	58-16	2001 Ford F250 Cab/Chassis w/body
009-6049-551-8050	15,013	49-36	2000 Ford F150 Pickup
009-6049-551-8050	31,753	49-06	1998 John Deere Tractor/Front Loader
009-6049-551-8050	25,861	49-07	1998 John Deere Tractor (55HP)
009-6049-551-8050	9,854	49-37	1990 Lincoln Welding Machine
009-6049-551-8051	19,092	49-52	2005 John Deere 2030 Pro-Gator
009-6065-515-8050	25,200	65-06	1999 Yale 4000 LB Diesel Fork Lift
009-6147-515-8050	15,013	47-14	2003 Chevy 1500 Pickup
009-7071-531-8050	15,013	71-74	2002 Chevy 1/2 Ton Pickup
009-7071-531-8050	15,013	71-32	2001 Chevy 1/2 Ton Pickup
009-7071-531-8050	15,013	71-71	2002 Chevy 1/2 Ton Pickup
009-7071-531-8050	71,872	71-47	2001 Ford 450 w/Aerial Lift
009-7071-531-8050	17,765	71-52	1994 Ingersol Rand Air Compressor
009-7071-531-8050	77,000	71-21	1996 Ferguson Wheel Roller
009-7071-531-8050	190,000	71-53	1998 Champion Motor Grader
009-7071-531-8050	9,028	71-73	1997 Graco Paint Striper
009-7071-531-8050	20,381	71-40	1997 Rosco Vibrastat Roller
009-7071-531-8051	82,000	71-16	2000 Case Loader Backhoe
009-7072-532-8050	28,000	72-32	1986 Hyster Fork Lift w/Articulating Forks
009-7085-533-8050	92,355	85-21	1999 Caterpillar Crawler Excavator
009-7086-532-8050	29,035	86-33	2000 Ford F350 w_Utility Body
009-7086-532-8050	251,908	86-34	2000 Ford Sewer Cleaner
009-8080-552-8050	41,617	80-88	2000 FORD F350 Step Van
009-8080-552-8050	32,832	80-89	2000 Ford Extended Cab w/Dump Body
009-8080-552-8050	25,861	80-85	1998 Kubota Compact Tractor
009-8080-552-8050	12,044	80-92	2005 Skag Zero Turn Mower
009-8080-552-8050	3,961	80-44	2000 Lely Fertilizer Spreader
009-8080-552-8050	3,878	80-45	2000 Landpride Rotary Tiller
009-8080-552-8050	5,000	80-47	2003 Alamo Flail Mower
009-8081-551-8050	40,483	81-09	2000 Ford 8 Passenger Van
009-8082-551-8050	40,483	82-08	2000 Ford 15 Passenger Van
	\$ 1,518,502		

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

Division	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Fire Prevention	\$ 2,663	\$ 2,558	\$ 2,558	\$ 2,394
Fire Suppression	235,727	237,624	237,624	-
Emergency Medical Services	66,748	53,161	53,161	64,037
Police Administration	5,515	7,843	7,843	13,922
Police Patrol	96,463	161,956	161,956	146,680
Criminal Investigation	3,744	9,808	9,808	10,599
Support Services	17,712	9,658	9,658	10,824
Golf Course Maintenance	73,181	25,336	25,336	52,691
Emergency Management	2,196	2,213	2,213	2,178
Purchasing	2,528	351	351	-
Public Works Administration	1,416	1,049	1,049	982
Streets	226,778	139,246	139,246	128,321
Residential Solidwaste	173,597	117,925	117,925	129,968
Parks Maintenance	29,992	23,657	23,657	24,941
Recreation	1,632	790	790	231
Special Services	23,532	17,025	17,025	11,597
Planning & Engineering	2,004	1,028	1,028	365
Inspection	2,945	2,272	2,272	2,661
Water Production	4,896	4,456	4,456	5,786
Water Distribution	20,167	20,352	20,352	23,942
Wastewater Collection	48,448	68,880	68,880	34,114
Wastewater Treatment	12,626	18,888	18,888	12,666
Utility Billing	1,428	1,488	1,488	1,718
Vehicle Maintenance Fund	5,640	13,194	13,194	11,298
Emergency Services District	-	-	-	303,000
TOTAL	\$ 1,061,578	\$ 940,758	\$ 940,758	\$ 994,915

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

Division	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Fire Prevention	\$ 3,288	\$ 3,299	\$ 3,299	\$ 3,551
Fire Suppression	68,426	73,429	73,429	69,619
Emergency Medical Services	46,969	47,863	47,863	52,538
Police Administration	4,620	4,948	4,948	4,510
Police Patrol	158,395	157,779	157,779	150,032
Criminal Investigation	40,846	36,004	36,004	33,175
Support Services	20,409	15,812	15,812	13,811
Golf Course Maintenance	1,729	2,702	2,702	3,495
Emergency Management	879	1,621	1,621	2,706
Purchasing	1,276	1,849	1,849	1,804
Information Technologies	991	540	540	620
Public Works Administration	1,672	2,048	2,048	2,084
Streets	238,047	230,696	230,696	234,674
Residential Solidwaste	291,393	308,391	308,391	312,636
Parks Maintenance	72,763	71,467	71,467	75,538
Recreation	2,778	2,616	2,616	2,706
Special Services	14,003	15,727	15,727	18,659
Planning & Engineering	7,483	6,456	6,456	4,059
Inspection	9,156	8,731	8,731	8,146
Water Production	15,675	16,779	16,779	14,347
Water Distribution	38,635	37,056	37,056	37,233
Wastewater Collection	66,442	65,097	65,097	56,061
Wastewater Treatment	17,716	17,092	17,092	17,137
Utility Billing	10,431	9,555	9,555	8,287
TOTAL	\$ 1,134,022	\$ 1,137,557	\$ 1,137,557	\$ 1,127,428

Motor Pool Fund FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
Vehicles Repaired	1,920	2,004	2,015
Preventive Maintenance Performed	808	898	900
Specifications Prepared	13	23	26

Motor Pool Fund
Fiscal Year 2011-12

Vehicle Maintenance Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 734,142	\$ 750,291	\$ 731,652	\$ 723,497	-3.57%
<i>Supplies</i>	309,105	261,891	260,088	273,125	4.29%
<i>Services & Charges</i>	193,911	138,567	130,552	140,258	1.22%
<i>Capital Outlay</i>	-	-	5,000	2,800	-
Division Total	<u>\$1,237,158</u>	<u>\$1,150,749</u>	<u>\$1,127,292</u>	<u>\$1,139,680</u>	-0.96%

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 2009-10	Approved 2010-11	Requested 2011-12
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	2.0
Parts Assistant	1.0	1.0	1.0
Total	<u>12.5</u>	<u>12.5</u>	<u>11.5</u>

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

024-7074-534

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 499,612	\$ 506,529	\$ 483,121	\$ 475,587
1012 Sick Buy Back	7,653	7,882	7,882	6,859
1020 Overtime	4,612	4,100	4,000	4,100
1030 Certification	1,613	1,500	6,573	7,475
1035 Longevity	6,540	7,132	6,464	6,464
1041 Tool Allowance	2,700	4,500	4,200	4,200
1046 Physical Fitness Allowance	-	-	500	1,000
1060 FICA	38,781	40,662	41,710	38,059
1065 Retirement	82,268	87,641	86,857	86,183
1080 Insurance - Medical	90,075	90,075	90,075	93,323
1081 Insurance - Life	288	270	270	247
Personal Services Subtotal	<u>734,142</u>	<u>750,291</u>	<u>731,652</u>	<u>723,497</u>
Supplies:				
2001 Office Supplies	788	700	700	700
2003 Protective Clothing	126	100	90	100
2004 Gas and Oil	11,817	9,566	10,500	13,500
2005 Minor Tools	1,512	1,500	1,400	1,500
2006 Cleaning	26	-	-	-
2007 Chemical	4,293	3,500	2,500	3,500
2009 Medical	90	100	100	100
2015 Other Supplies	4,201	4,000	4,000	4,000
2030 Small Parts	1,825	1,750	1,700	1,750
2040 Vehicle Maintenance	282,033	233,175	232,000	233,175
2090 Machinery/Tools/Equipment	2,225	7,000	6,706	14,300
2093 Computer Equipment	169	500	392	500
Supplies Subtotal	<u>309,105</u>	<u>261,891</u>	<u>260,088</u>	<u>273,125</u>
Services & Charges:				
3001 Memberships & Subscriptions	626	2,150	2,130	2,200
3020 Training/Seminars	2,043	1,700	1,000	1,700
4001 Office Equipment	12,065	480	-	-
4002 Machinery/Tools/Equipment	3,201	5,000	4,586	5,000
4003 Radios and Base Stations	-	100	100	100
4020 Motor Pool Lease Fees	5,640	13,194	13,194	11,298
4021 VM: Outside Contracts	88,432	70,000	69,500	70,000
4055 Computer Software	3,622	13,050	13,050	13,100
4060 Computer Lease Fees	24,250	2,294	2,294	2,409
4065 Computer Maintenance Fees	27,208	-	-	-
6001 Uniforms	3,189	3,600	3,558	3,600
7002 Natural Gas	1,005	1,000	904	1,000
7003 Telephone	1,569	1,500	1,500	-
9014 Adm Transfer to Fund 014	13,236	13,236	13,236	13,236
9050 Contingency	1,568	2,500	2,500	10,615
9055 VM Contingency	5,194	6,000	3,000	6,000
9095 Auto Inventory in Process	1,063	-	-	-
9997 Special Programs	-	2,763	-	-
Services & Charges Subtotal	<u>193,911</u>	<u>138,567</u>	<u>130,552</u>	<u>140,258</u>
Capital Outlay:				
8021 Machinery/ Tools & Equip	-	-	5,000	2,800
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>2,800</u>
Division Total	\$ 1,237,158	\$ 1,150,749	\$ 1,127,292	\$ 1,139,680



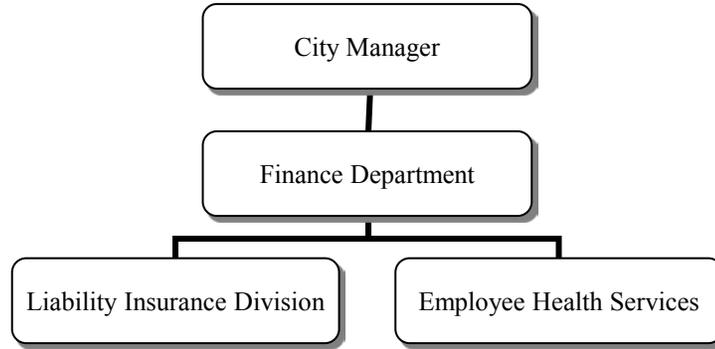
Insurance Fund

FY 11-12

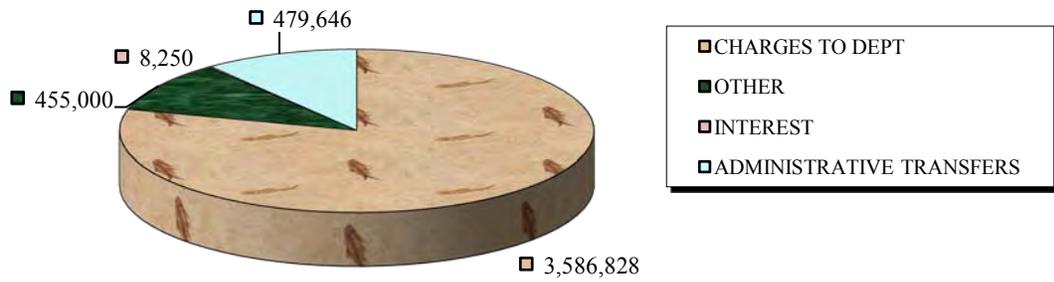
Mission Statement:

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

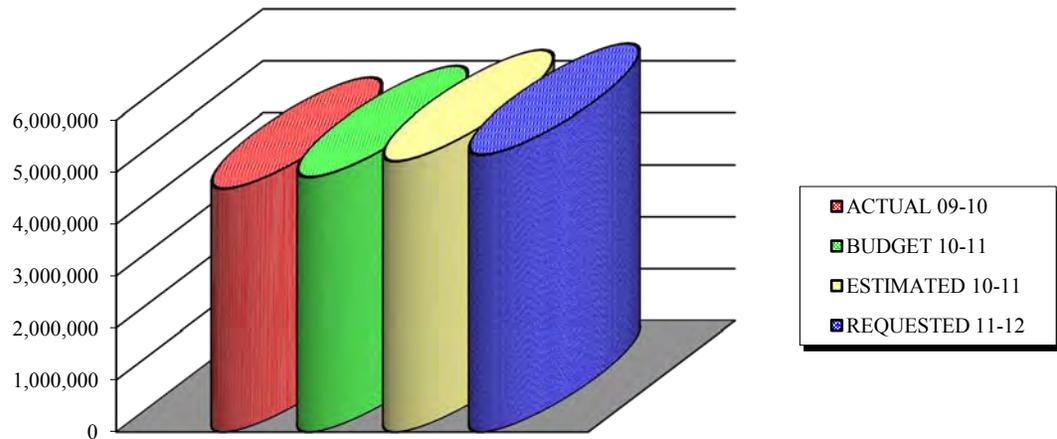
Organizational Chart:



2011-12 Projected Revenues:



Four Year Comparison of Expenses:



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

	Liability Insurance	Employee Health Services	Fund Total
<i>Working Capital 9/30/10</i>	\$ 365,788	\$ 2,079,053	\$ 2,444,841
Plus Estimated 10-11 Revenues	506,574	4,042,323	4,548,897
Less Estimated 10-11 Expenses	469,816	4,808,943	5,278,759
<i>Equals Estimated Working Capital 9/30/11</i>	402,546	1,312,433	1,714,979
Plus 11-12 Revenues:			
Charges to Departments	-	3,586,828	3,586,828
Employee Contributions	-	370,000	370,000
Retiree Contributions	-	85,000	85,000
Administrative Transfers	479,646	-	479,646
Interest	4,125	4,125	8,250
Total Revenues	483,771	4,045,953	4,529,724
<i>Equals Total Resources</i>	886,317	5,358,386	6,244,703
Less 11-12 Expenses:			
Employee Health Services	-	4,839,410	4,839,410
Liability Insurance Division	495,224	-	495,224
Total Expenses	495,224	4,839,410	5,334,634
<i>Equals Estimated Working Capital 9/30/12</i>	\$ 391,093	\$ 518,976	\$ 910,069

Liability Insurance Division

	Estimated 2010-11	Projected 2011-12
Revenues	\$ 506,574	\$ 483,771
Expenses	469,816	495,224
Revenues over Expenses	\$ 36,758	\$ (11,453)

Employee Health Services Division

	Estimated 2010-11	Projected 2011-12
Revenues	\$ 4,042,323	\$ 4,045,953
Expenses	4,808,943	4,839,410
Revenues over Expenses	\$ (766,620)	\$ (793,457)

Liability Insurance Division

*Targeted working capital - 60 to 90 days
Estimated working capital - 288 days
Goal: \$122,110
1 Day = \$1,357*

Employee Health Services Division

*Targeted working capital - 60 to 90 days
Estimated working capital - 39 days
Goal: \$1,193,279
1 Day = \$13,259*

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
408.01-28	Proceeds from Damages	\$ 4,098	-	4,619	-
Charges for Services Subtotal		<u>4,098</u>	<u>-</u>	<u>4,619</u>	<u>-</u>
Employee Health Services					
408.04-01	Charges to Departments	3,185,052	3,170,643	3,170,643	3,586,828
408.04-02	Employee Contributions	415,296	378,000	370,000	370,000
408.04-05	Cobra Contributions	878	-	12,500	-
408.04-04	Retiree Contributions	80,305	84,000	85,000	85,000
Employee Health Services Subtotal		<u>3,681,531</u>	<u>3,632,643</u>	<u>3,638,143</u>	<u>4,041,828</u>
Miscellaneous:					
410.00-00	Miscellaneous	100	-	-	-
Miscellaneous Subtotal		<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	416,876	835,005	835,005	416,876
480.01-02	Transfer from Utility Fund	47,711	47,711	47,711	47,711
480.01-10	Transfer from Airport Fund	518	518	518	518
480.01-16	Transfer from LPAWA Fund	1,305	1,305	1,305	1,305
480.01-23	Transfer from Computer Fund	424	-	-	-
480.01-24	Transfer from Vehicle Maintenance Fund	13,236	13,236	13,236	13,236
480.01-28	Transfer from Golf Course Fund	17,705	-	-	-
Administrative Transfers Subtotal		<u>497,775</u>	<u>897,775</u>	<u>897,775</u>	<u>479,646</u>
Interest:					
483.01-00	Interest Income	16,010	18,000	8,360	8,250
Interest Subtotal		<u>16,010</u>	<u>18,000</u>	<u>8,360</u>	<u>8,250</u>
Total Insurance Fund		\$ 4,199,514	\$ 4,548,418	\$ 4,548,897	\$ 4,529,724

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

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Fire Prevention	\$ 28,824	\$ 28,824	\$ 28,824	\$ 32,460
Fire Suppression	100,884	100,884	100,884	113,610
Emergency Medical Services	144,120	144,120	144,120	162,300
Police Administration	50,442	50,442	50,442	56,805
Police Patrol	338,682	345,888	345,888	389,520
Criminal Investigation	144,120	144,120	144,120	162,300
Support Services	230,592	223,386	223,386	251,565
Golf Course Clubhouse	28,824	28,824	28,824	32,460
Golf Course Maintenance	57,648	57,648	57,648	64,920
Emergency Management	14,412	14,412	14,412	16,230
Administration	28,824	28,824	28,824	28,402
Human Resources	19,816	19,817	19,817	22,316
Municipal Court	57,648	57,648	57,648	64,920
Purchasing	21,618	21,618	21,618	24,345
Management Info Systems	36,030	36,030	36,030	40,575
City Secretary	28,824	28,824	28,824	32,460
Legal	7,206	7,206	7,206	8,115
Accounting	61,251	57,648	57,648	64,920
Tax	28,824	28,824	28,824	32,460
General Fund Non-Departmental	374,712	360,300	360,300	438,210
Public Works Administration	28,824	28,824	28,824	32,460
Streets	201,768	201,768	201,768	227,220
Residential Solidwaste	162,135	162,135	162,135	190,703
Parks Maintenance	180,150	180,150	180,150	202,875
Recreation	57,648	57,648	57,648	64,920
Special Services	50,442	50,442	50,442	56,805
Parks Administration	43,236	43,236	43,236	48,690
Planning & Engineering	72,060	72,060	72,060	81,150
GIS Division	14,412	14,412	14,412	16,230
Inspections	79,266	79,266	79,266	89,265
Water Production	30,626	30,626	30,626	34,489
Water Distribution	84,670	84,671	84,671	95,351
Wastewater Collection	77,464	77,465	77,465	87,236
Wastewater Treatment	66,656	66,656	66,656	75,064
Utility Billing	61,251	64,854	64,854	73,035
Utility Fund Non-Departmental	50,442	50,442	50,442	56,805
Employee Health Services	1,802	1,802	1,802	2,029
Vehicle Maintenance	90,075	90,075	90,075	93,323
Emergency Services District	-	-	-	8,115
Hotel/Motel Fund	7,206	7,206	7,206	6,086
La Porte Development Corporation	7,206	7,206	7,206	6,086
TOTAL	\$ 3,170,640	\$ 3,156,231	\$ 3,156,231	\$ 3,586,830

Administration Department
FY 11-12

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 2011-12

Liability Insurance Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 189,098	\$ 210,000	\$ 118,465	\$ 175,000	-16.67%
<i>Services & Charges</i>	274,239	318,092	351,351	320,224	0.67%
Division Total	\$ 463,337	\$ 528,092	\$ 469,816	\$ 495,224	-6.22%

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

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1070 Workers Compensation	189,098	210,000	118,465	175,000
Personal Services Subtotal	189,098	210,000	118,465	175,000
Services & Charges:				
6006 Miscellaneous Services	-	-	69,000	-
6007 Insurance	258,300	284,092	254,176	286,224
6022 Citizen Claims	7,144	20,000	14,175	15,000
6072 Safety Recognition Program	8,795	14,000	14,000	19,000
Services & Charges Subtotal	274,239	318,092	351,351	320,224
Division Total	\$ 463,337	\$ 528,092	\$ 469,816	\$ 495,224

Administration Department FY 11-12

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 2009-10	Estimated 2010-11	Proposed 2011-12
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 2011-12

Employee Health Services Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 20,348	\$ 20,912	\$ 20,959	\$ 21,810	4.29%
<i>Services & Charges</i>	4,196,909	4,354,461	4,787,984	4,817,600	10.64%
Division Total	\$4,217,257	\$4,375,373	\$4,808,943	\$4,839,410	10.61%

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 2009-10	Approved 2010-11	Requested 2011-12
Human Resources Manager	0.25	0.25	0.25
Total	0.25	0.25	0.25

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

014-6144-515

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 15,044	\$ 15,356	\$ 15,415	\$ 15,817
1035 Longevity	22	34	34	46
1060 FICA	1,104	1,123	1,150	1,139
1065 Retirement	2,342	2,565	2,550	2,776
1080 Insurance - Medical	1,802	1,802	1,802	2,029
1081 Insurance - Life	34	32	8	3
Personal Services Subtotal	20,348	20,912	20,959	21,810
Services & Charges:				
5004 Consulting	-	-	10,000	30,000
5011 Claims Administration	227,767	216,332	227,674	228,000
6011 Claims Paid	3,652,943	3,700,000	4,100,000	4,100,000
6012 Re-insurance Premiums	246,909	339,129	373,676	375,000
6023 Long-Term Disability	63,006	77,000	62,152	72,600
6073 Wellness Program	6,284	22,000	14,482	12,000
Services & Charges Subtotal	4,196,909	4,354,461	4,787,984	4,817,600
Division Total	\$ 4,217,257	\$ 4,375,373	\$ 4,808,943	\$ 4,839,410

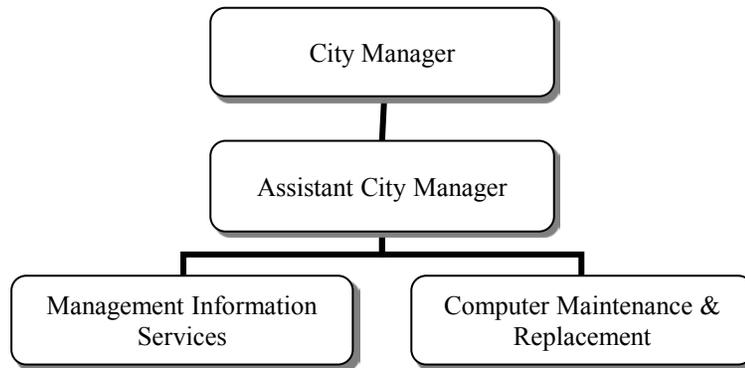
Technology Fund

FY 11-12

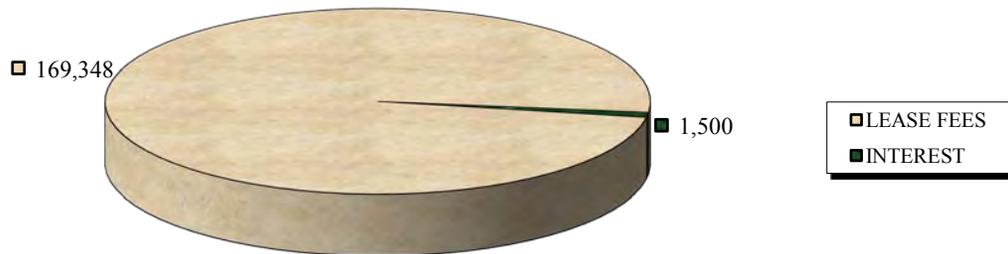
Mission Statement:

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.

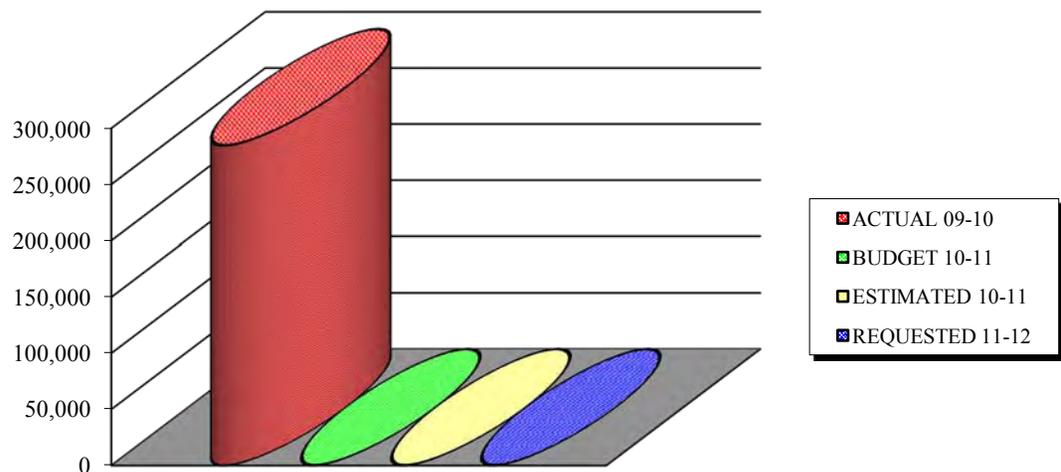
Organizational Chart:



2011-12 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/10</i>	\$	521,982
Plus Estimated 10-11 Revenues		162,934
Less Estimated 10-11 Expenses		-
<i>Equals Estimated Working Capital 9/30/11</i>		684,916
Plus 11-12 Revenues:		
Lease Fees	169,348	
Interest	1,500	
Total Revenues		170,848
<i>Equals Total Resources</i>		855,764
Less 11-12 Expenses:		
Replacement of Hardware / Software	-	
Total Expenses		-
<i>Equals Estimated Working Capital 9/30/12</i>	\$	855,764

	Estimated 2010-11	Projected 2011-12
Revenues	\$ 162,934	\$ 170,848
Expenses	-	-
Revenues over Expenses	\$ 162,934	\$ 170,848

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

Projected Reserve Balances at 9/30/2012:

<i>Reserve for SAN Server</i>	\$	185,391
<i>Reserve for PD</i>		136,106
<i>Reserve for Networks</i>		282,352
<i>Reserve for Telephones</i>		105,711
<i>Reserve for Special Items</i>		78,169
<i>Reserve for Neptune</i>		29,656
<i>Reserve for Laserfiche</i>		38,379
Total	\$	855,764

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Franchise Fees:					
402.04-00	Franchise/Cable TV	\$ 72,275	\$ -	\$ -	\$ -
	Franchise Fees Subtotal	<u>72,275</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charges for Services:					
408.01-29	Lease Fees	252,055	161,284	161,284	169,348
408.01-30	Maintenance Fees	859,767	-	-	-
	Charges for Services Subtotal	<u>1,111,822</u>	<u>161,284</u>	<u>161,284</u>	<u>169,348</u>
Interest:					
483.01-00	Interest Income	3,350	3,500	1,650	1,500
	Interest Subtotal	<u>3,350</u>	<u>3,500</u>	<u>1,650</u>	<u>1,500</u>
Total Computer Fund Revenues		\$ 1,187,447	\$ 164,784	\$ 162,934	\$ 170,848

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

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Fire Prevention	\$ 1,830	\$ 1,538	\$ 1,538	\$ 1,615
Fire Suppression	8,322	8,564	8,564	8,992
Emergency Medical Services	6,348	7,398	7,398	7,768
Police Administration	6,564	6,840	6,840	7,182
Police Patrol	53,790	33,680	33,680	35,364
Criminal Investigation	11,358	8,128	8,128	8,534
Support Services	7,104	6,206	6,206	6,516
Administration	4,206	2,214	2,214	2,325
Golf Course Club House	666	1,180	1,180	1,239
Emergency Management	3,570	3,684	3,684	3,868
Human Resources	3,540	1,538	1,538	1,615
Municipal Court	8,862	5,410	5,410	5,681
Purchasing	2,994	1,644	1,644	1,726
Management Info Systems	39,378	23,002	23,002	24,152
City Secretary	3,564	5,739	5,739	6,026
Legal	570	252	252	265
City Council	690	2,798	2,798	2,938
Accounting	8,292	4,150	4,150	4,358
Tax	3,516	1,684	1,684	1,768
Public Works Administration	3,660	2,320	2,320	2,436
Streets	2,376	1,180	1,180	1,239
Residential Solidwaste	1,164	358	358	376
Parks Maintenance	1,782	1,074	1,074	1,128
Recreation	2,898	1,724	1,724	1,810
Special Services	3,162	2,638	2,638	2,770
Parks Administration	3,114	2,426	2,426	2,547
Planning & Engineering	6,558	3,792	3,792	3,982
GIS Division	1,758	968	968	1,016
Inspections	6,036	4,508	4,508	4,733
Water Distribution	1,758	968	968	1,016
Wastewater Collection	1,188	968	968	1,016
Wastewater Treatment	1,806	1,180	1,180	1,239
Utility Billing	11,343	7,871	7,871	8,265
La Porte Area Water Authority	2,280	1,008	1,008	1,058
Vehicle Maintenance	24,250	2,294	2,294	2,409
Downtown Revitalization	1,164	358	358	376
Economic Development	594	-	-	-
TOTAL	\$ 252,055	\$ 161,284	\$ 161,284	\$ 169,348

Technology Fund
Fiscal Year 2011-12

Computer Replacement Division

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
Supplies	\$ 109,169	\$ -	\$ -	\$ -	-
Services & Charges	175,544	-	-	-	-
Division Total	\$ 284,713	\$ -	\$ -	\$ -	-

Scope of Services Summary

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

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

023-0000-580

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2093 Computer Equipment	109,169	-	-	-
3022 Employee Training	-	-	-	-
Supplies Subtotal	<u>109,169</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
4001 Office Equipment	5,189	-	-	-
4050 Computer Hardware	168,725	-	-	-
4055 Computer Software	1,630	-	-	-
5007 Other Professional Services	-	-	-	-
Services & Charges Subtotal	<u>175,544</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay:				
8023 Computer Equipment	17,084	-	-	-
Capital Outlay Subtotal	<u>17,084</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 301,797	\$ -	\$ -	\$ -

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

<i>Beginning Fund Balance 9/30/10</i>		\$ 9,180,720
Plus Estimated 10-11 Revenues		
Transfer from General Fund	1,741,503	
Transfer from 4B Fund	355,000	
Interest Income	30,250	
Total Revenues		2,126,753
Less Estimated 10-11 Expenditures and Commitments		
Project Costs	4,241,913	
Reserve for Future Fire Station	4,500,000	
Total Expenditures and Commitments		8,741,913
<i>Estimated Fund Balance 9/30/11</i>		2,565,560
Plus 11-12 Revenues:		
Transfer from General Fund	276,547	
Transfer from EDC Fund	970,000	
Interest Income	17,500	
Total Revenues		1,264,047
<i>Equals Total Resources</i>		3,829,607
Less 11-12 Expenditures:		
Project Costs	3,001,020	
Contingency	250,000	
Total Expenditures		3,251,020
<i>Ending Fund Balance 9/30/12</i>		\$ 578,587

	Estimated 2010-11	Projected 2011-12
Revenues	\$ 2,126,753	\$ 1,264,047
Expenditures & Commitments	8,741,913	3,251,020
Revenues over Expenditures	\$ (6,615,160)	\$ (1,986,973)

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

GENERAL CAPITAL IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
GEN709 City Wide Sidewalk Replacement Program	\$ 50,000
GEN799 Whelen Tower	20,000
GEN927 City Wide Wheelchair Ramp/Infill Sidewalk	50,000
GEN949 Public Works Facility Rehabilitation - Phase V	65,000
GEN619 Parking Lot Repair - Jennie Riley/Evelyn Kennedy	100,000
GEN620 Playground Beautification	105,000
GEN621 Dog Park	45,000
GEN622 Lomax Park Improvements	1,200,000
GEN623 Animal Shelter	985,000
GEN624 Golf Course Restroom	40,000
GEN625 Voting Machines	90,000
GEN626 AFIS Lite Latent Fingerprint Machine	44,820
GEN627 Safety Roadway Cameras	45,000
GEN628 DOT Inspection Site	105,000
GEN629 Network Security Infrastructure & Software	56,200
Contingency	250,000
TOTAL GENERAL CAPITAL IMPROVEMENT PROJECTS	\$ 3,251,020

DESCRIPTION OF PROJECTS

City Wide Sidewalk Replacement Program

Project Number: 015-9892-709
Fiscal Year 11-12 Funding: \$ 50,000

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

Whelen Tower

Project Number: 015-9892-799
Fiscal Year 11-12 Funding: \$ 20,000

This project will finish the replacement of the Whelen towers that was started several years ago. This tower serves both La Porte and Shoreacres.

City Wide Wheelchair Ramp/Infill Sidewalk

Project Number: 015-9892-927
Fiscal Year 11-12 Funding: \$ 50,000

The installation of new wheelchair ramps on an as needed basis; to infill areas with new sidewalk to interconnect existing sidewalks, and to connect schools and public facilities with neighborhoods.

Public Works Facility Rehabilitation - Phase V

Project Number: 015-9892-949
Fiscal Year 11-12 Funding: \$ 65,000

The existing Public Works facility is in excess of 25 years old. The building, a steel frame with metal sheathing, has deteriorated over the years. The roof leaks, walls have rusted through and the insulation is ruined in many areas.

Phase I removed the existing metal roof and 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 equipment sheds. Phase IV replaced the existing fencing. Phase V of the project will be repaving the employee/visitor parking lot and minor interior rehabilitation.

Parking Lot Repair - Jennie Riley/Evelyn Kennedy

Project Number: 015-9892-619
Fiscal Year 11-12 Funding: \$ 100,000

The parking lots at the Evelyn Kennedy Civic Center and the Jennie Riley Recreation Center are both ready for resurfacing. This project will provide design for drainage, asphalt overlay, striping and wheel stops as needed, to bring these two parking lots up to standard.

Playground Beautification

Project Number: 015-9892-620
Fiscal Year 11-12 Funding: \$ 105,000

Bay Oaks Park does not have a playground because the old Bayshore Elementary School was located directly across the street from the park, which had a substantial playground. When Hurricane Ike destroyed the school and playground, they were removed, leaving the community with no playground. Creekmont Park playground was installed in 2000 and is in need of replacement. The park has had drainage problems and needs landscape improvements to bring it up to the playground and beautification standards for the La Porte Park System. This project will provide new playgrounds, fencing, tree planting, landscaping and other amenities at these two parks.

Dog Park

Project Number: 015-9892-621
Fiscal Year 11-12 Funding: \$ 45,000

Dog parks have become a much desired dog exercise and social meeting place for both dogs and their owners. Other cities in the area, including Houston, Baytown, Deer Park, Pasadena, etc. have provided dog parks for their citizens. This project will develop the area to the south and east of the Wave Pool, in Little Cedar Bayou Park, as a dog park. The project will consist of clearing and brush removal, installation of fencing, containment areas, trash bag dispensers, and water for use by dogs and their owners.

Lomax Park Improvements

Project Number: 015-9892-622
Fiscal Year 11-12 Funding: \$ 1,200,000

Lomax Park is home to the La Porte Livestock Show and Rodeo Association (LPLSRA). The park was also, for many years, home to the La Porte Girl's Softball Association. In 1999 the Little Cedar Bayou Girl's Softball home was established and the LPLSRA inherited the old softball concession stand, storage facility and restrooms. This project will replace the existing restroom/concession building and include storage and meeting space for the community. New fencing, bleachers, announcer's stand, landscaping, and other amenities will provide improved service capability at the park that will meet the needs of the Lomax community for many years to come. The Economic Development 4B Corporation will be funding 50% of the cost of this project.

Animal Shelter

Project Number: 015-9892-623
Fiscal Year 11-12 Funding: \$ 985,000

A new facility is proposed that offers 6,000 square feet under roofing, with thirty-nine cages in kennel areas, including general population and quarantine. A cattery will include sixty cages, including general population, adoption and isolation. The new facility will have restrooms for employees and guests, proper storage areas for supplies, reporting areas and working stations for animal control officers, and a guest visitation area with lobby. The new facility will also provide for a cleaner, modern and aesthetically appealing atmosphere for employees and guests to the facility. The project budget includes site work, facility construction, parking, fencing, new cages, furniture, and facility equipment.

Golf Course Restroom

Project Number: 015-9892-624
Fiscal Year 11-12 Funding: \$ 40,000

The Bay Forest Golf Course currently does not have any restroom facilities on the back nine. The course has received many complaints over the years and may have lost some return rounds and tournaments. Staff is recommending constructing a restroom facility between the 10th and 15th green area.

Voting Machines

Project Number: 015-9892-625
Fiscal Year 11-12 Funding: \$ 90,000

The City does not own election equipment and has been leasing election equipment from Harris County for many years. Due to the adoption of SB100, Texas’ answer to implementing the Federal MOVE Act, Harris County can no longer lease equipment to the City in even numbered election years. Therefore, the City needs to consider how and when to conduct the elections. There are several options to consider, as follows: (1) whether to hold a Charter election changing Council terms from 3-year terms to 4 year terms and hold elections every other odd-numbered year in May, which would allow the City to continue leasing equipment from Harris County, which would bypass this substantial upfront cost for equipment; (2) whether to continue with 3 year terms and move the City’s May elections to November to coincide with Harris County elections, which would allow the City to continue leasing equipment from Harris County, and perhaps even realize a savings due to joint elections with more entities; or (3) whether to continue with 3-year terms, purchase our own equipment, and hold our elections every May. Should council decide to pursue option 3, the above estimate includes enough equipment to continue as the City has done in past elections – outfitting one early voting polling location and two polling locations on election day, outfitting a third election day polling location for the school district (depending on their decision of what to do about their elections), and reserve a set of backup equipment.

AFIS Lite Latent Fingerprint Machine

Project Number: 015-9892-626
Fiscal Year 11-12 Funding: \$ 44,820

The Police Department is pursuing the installation of the AFIS (Automated Fingerprint Identification System) Lite Latent software and accessories, to update its current AFIS capabilities. Currently, investigators must hand carry fingerprints to Houston for comparison and wait on results, based on priority of submittal of hard copies. The current AFIS machine only submits scanned fingerprints of prisoners to a database, but does not return comparative results.

The update will allow the Police Department to submit lifted latent fingerprints from crime scenes, as well as fingerprints from potential suspects in detention or custody, directly to the national fingerprint database for comparison. Direct submittal from our facilities will save time and hasten results in helping to solve crimes.

Safety Roadway Cameras

Project Number: 015-9892-627
Fiscal Year 11-12 Funding: \$ 45,000

This is the final phase of the initial roadway camera purchases and installation. Four new cameras will be installed on major thoroughfares. The cameras will be solar powered and will be mounted on poles in strategic locations.

DOT Inspection Site

Project Number: 015-9892-628
Fiscal Year 11-12 Funding: \$ 105,000

A secured inspection site, off the major roadways, would allow for officers to safely inspect units and reduce dangerous exposure of officers to traffic while performing their duties. Otherwise, such inspections must take place on the side of roadways. The inspection site, approximately 19,500 square feet, would also provide a level surface for accurate placement of scales for the purpose of weight enforcement. Ideally, such a site would be located in the locale of State Highway 146 and Barbours Cut Boulevard. However, final site selection has not been determined.

Network Security Infrastructure & Software

Project Number: 015-9892-629
Fiscal Year 11-12 Funding: \$ 56,200

This project will finish repairs to City infrastructure that the security assessment identified. This will include both software and hardware configurations and purchases for the network.

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

<i>Beginning Fund Balance 9/30/10</i>	\$	823,319
Plus Estimated 10-11 Revenues		808,100
Less Estimated 10-11 Expenditures and Commitments		1,138,252
<i>Estimated Fund Balance 9/30/11</i>		493,167
Plus 11-12 Revenues:		
Transfer from Utility Fund	336,900	
Water Front Foot Fees	50,000	
Sewer Front Fees	50,000	
Interest Income	3,000	
Total Revenues		439,900
<i>Equals Total Resources</i>		933,067
Less 11-12 Expenditures:		
Project Costs	931,447	
Total Expenses		931,447
<i>Ending Fund Balance 9/30/12</i>	\$	1,620

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 808,100	\$ 439,900	
Expenditures & Commitments	1,138,252	931,447	
Revenues over Expenditures	\$ (330,152)	\$ (491,547)	

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
UTL880 Utility Equipment Replacement - Water	\$ 26,000
UTL898 In-house Waterline Replacement	30,000
UTL630 Sens Road Utility Relocation - Phase II	13,000
UTL631 Lift Station #6	382,447
UTL632 Shoreacres / La Porte Interconnect	105,000
UTL633 Mainstreet Waterline	<u>375,000</u>
TOTAL UTILITY CAPITAL IMPROVEMENT PROJECTS	\$ 931,447

Utility Equipment Replacement - Water

Project Number: 003-9890-880
 Fiscal Year 11-12 Funding: \$ 26,000

This project includes ongoing improvement to various utility sites, including replacement of motor controls, pumps, motors, and other equipment. Specific projects include the following:

Check Valves & Gate Valves (LS's)	\$ 3,000
Convert Pump Control to Float (LS 34)	1,750
Submersible Pump (LS 11)	1,300
Replace Fence –Water Plant #9	12,000
Replace Breaker Panel Fairmont Tower	2,000
Valve Replacement (Fairmont Booster)	4,000
Chlorine Regular	<u>1,400</u>
Total	<u>\$ 25,450</u>

In-house Waterline Replacement

Project Number: 003-9890-898
 Fiscal Year 11-12 Funding: \$ 30,000

Numerous waterlines within the City are in need of replacement. These lines are typically old, undersized, and of steel pipe construction. The lines to be replaced are as follows:

800 Block of S. 5 th and 6 th Streets	540 feet
500 Block of S. Broadway and S. 1 st Street	460 feet
100-200 Block of S. Ohio and S. Idaho Streets	800 feet
700 Block of S. Kansas and S. Utah Streets	460 feet
400 Block of S. 6 th and S. 7 th Streets	500 feet

Sens Road Utility Relocation - Phase II

Project Number: 003-9890-630
 Fiscal Year 11-12 Funding: \$ 13,000

The upcoming widening of Sens Road from Spencer Highway to North P Street will require the relocation of existing water distribution and wastewater collection lines. Preliminary Engineering has been completed. Final design is currently underway. With the completion of the Bay Area Blvd. Trunk Sewer in FY 2004-05, the potential to eliminate lift stations in the eastern portion of Northwest La Porte will be incorporated in the relocation effort.

Phase II is a preliminary survey and feasibility study to determine vertical alignment of pipe lines with future sanitary sewer extensions to eliminate lift stations along North H, L, and P Streets.

Lift Station #6

Project Number: 003-9890-631
Fiscal Year 11-12 Funding: \$ 382,447

This project involves the replacement of Lift Station # 6 (South 8th at Little Cedar Bayou) as identified by the South La Porte Trunk Sewer Preliminary Engineering Report. Construction of this project will also provide added service capacity to accommodate additional flows anticipated with the future development in south La Porte. Design was completed in FY 08-09. This Lift Station has temporary pumps installed currently due to the age and failure of the existing pumps and equipment. Construction services are included in this estimate. (The total project estimate is \$450,000. The remaining portion will come from the 2005 Certificates of Obligation Bond Funds.)

Shoreacres / La Porte Interconnect

Project Number: 003-9890-632
Fiscal Year 11-12 Funding: \$ 105,000

The Bay Colony Subdivision currently has a single 8” waterline feed coming from North Shady Lane across HCFD A104-10 bayou. In the event of a failure of this waterline the entire Bay Colony Subdivision is without water service until the waterline is repaired.

An interconnect with Shoreacres water system along Sunrise Drive from Oakdale Avenue to Bay Colony Drive would allow for emergency feed into the Bay Colony Subdivision and provide Shoreacres with water feed from La Porte should they have a system failure.

Mainstreet Waterline

Project Number: 003-9890-633
Fiscal Year 11-12 Funding: \$ 375,000

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 will take place in the side streets and run from A Street to Main Street, terminating in fire hydrants, to provide necessary fire protection. A 12 inch line will be installed from the 4th Street water tower along A Street and then north up 3rd Street to eliminate a 12 inch line in the south alley that bypasses the water tower altitude valve and other piping design flaws.

Phase Three is the replacement of the waterline in the South alley of Main Street. Relocation of services from South 1st to South 8th, Main to A Street, from the rear alley to the front and abandonment of the water main in the rear alley.

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

<i>Beginning Fund Balance 9/30/10</i>		\$ 629,225
Plus Estimated 10-11 Revenues		1,065
Less Estimated Expenditures and Commitments		
San Jacinto Trail	211,081	
E Street and Driftwood Trail Striping	55,000	
Sens Road Trail	300,000	
	566,081	566,081
<i>Estimated Fund Balance 9/30/11</i>		64,209
Plus 11-12 Revenues:		
Interest Income	750	
Total Revenues	750	750
<i>Equals Total Resources</i>		64,959
Less 11-12 Expenditures:		
Project Costs	-	
	-	-
<i>Ending Fund Balance 9/30/12</i>		\$ 64,959

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 1,065	\$ 750	
Expenditures & Commitments	566,081	-	
Revenues over Expenditures	\$ (565,016)	\$ 750	

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.

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

<i>Beginning Fund Balance 9/30/10</i>	\$	119,478
Plus Estimated 10-11 Revenues		300,600
Less Estimated 10-11 Expenditures and Commitments		344,999
<i>Estimated Fund Balance 9/30/11</i>		75,079
Plus 11-12 Revenues:		
Transfer from Utility Fund	300,000	
Interest Income	500	
Total Revenues		300,500
<i>Equals Total Resources</i>		375,579
Less 11-12 Expenditures:		
Project Costs	300,000	
Contingency	50,000	
Total Expenditures		350,000
<i>Ending Fund Balance 9/30/12</i>	\$	25,579

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 300,600	\$ 300,500	
Expenditures & Commitments	344,999	350,000	
Revenues over Expenditures	\$ (44,399)	\$ (49,500)	

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

SEWER REHABILITATION FUND PROJECT SUMMARY

PROJECT NAME	COST
SEW669 Annual Sewer Rehabilitation	<u>\$ 350,000</u>
TOTAL SEWER REHABILITATION FUND PROJECTS	\$ 350,000

Sanitary Sewer Rehabilitation

Project Number: 018-9881-669
Fiscal Year 11-12 Funding: \$ 345,000

Public Works Department will perform in-house rehabilitation of sewers by slipline, point repairs, manhole sealing, smoke testing, and TV inspection.

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

<i>Beginning Fund Balance 9/30/10</i>	\$	267,449
Plus Estimated 10-11 Revenues		266,100
Less Estimated 10-11 Expenditures and Commitments		587,000
<i>Estimated Fund Balance 9/30/11</i>		(53,451)
Plus 11-12 Revenues:		
Drainage Fees	265,000	
Interest Income	350	
Total Revenues		265,350
<i>Equals Total Resources</i>		211,899
Less 11-12 Expenditures:		
Drainage Improvements	195,000	
Total Expenditures		195,000
<i>Ending Fund Balance 9/30/12</i>	\$	16,899

	Estimated 2010-11	Projected 2011-12
Revenues	\$ 266,100	\$ 265,350
Expenditures & Commitments	587,000	195,000
Revenues over Expenditures	\$ (320,900)	\$ 70,350

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

DRAINAGE IMPROVEMENT FUND PROJECT SUMMARY

PROJECT NAME	COST
DRA690 Drainage Improvements	<u>\$ 195,000</u>
TOTAL DRAINAGE IMPROVEMENT FUND PROJECTS	\$ 195,000

800 Block of Main Street

Project Number: 019-9881-690
 Fiscal Year 11-12 Funding: \$ 15,000

This project consists of installation of overflow relief storm sewers from inlet structures along at the intersections of Main Street and 8th Street and Main Street and 7th Street to reduce ponding on Main Street during extreme rain fall events.

Adams Street

Project Number: 019-9881-690
 Fiscal Year 11-12 Funding: \$ 40,000

Project consist of installation of a storm sewer equalizer from the east side to the west side of the Adams Street right-of-way at 16th Street and grade the Adams Street right-of-way on the west side of 16th Street to drain.

Inlet Replacement Program

Project Number: 019-9881-690
 Fiscal Year 11-12 Funding: \$ 5,000

Inlet repairs will be completed at locations throughout the City.

C Street to Arizona Outfall

Project Number: 019-9881-690
 Fiscal Year 11-12 Funding: \$ 100,000

Project consists of providing a 100 year sheet flow path along the Arizona Street Right-of-way from East D Street to East E Street.

Drainage Improvements

Project Number: 019-9881-690
 Fiscal Year 10-11 Funding: \$ 35,000

The Drainage Improvements 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.

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

<i>Beginning Fund Balance 9/30/10</i>		\$ 868,062
Plus Estimated 10-11 Revenues		
Sales Tax	798,225	
Interest Income	1,375	
Total Revenues	799,600	799,600
Less Estimated 10-11 Expenditures		1,400,000
<i>Estimated Fund Balance 9/30/11</i>		267,662
Plus 11-12 Revenues:		
Sales Tax	814,189	
Interest Income	1,000	
Total Revenues	815,189	815,189
<i>Equals Total Resources</i>		1,082,851
Less 11-12 Expenditures:		
Street Maintenance Projects	1,050,000	
Total Expenditures	1,050,000	1,050,000
<i>Ending Fund Balance 9/30/12</i>		\$ 32,851

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 799,600	\$ 815,189	
Expenditures	1,400,000	1,050,000	
Revenues over Expenditures	\$ (600,400)	\$ (234,811)	

STREET MAINTENANCE SALES TAX SUMMARY

PROJECT NAME	COST
STR531 Street Maintenance Projects	\$ 1,020,000
GEN872 Annual Concrete Street Restoration Program	<u>30,000</u>
TOTAL STREET MAINTENANCE SALES TAX FUND PROJECTS	\$ 1,050,000

Asphalt Overlay

Project Number: 033-7071-531
 Fiscal Year 11-12 Funding: \$ 704,600

This project includes milling, stabilization of the sub grade, and application of an asphalt overlay for the following streets:

South Y St.- Westview to Deadend Bay St- Crescent to Westview Westview- South Y to Oakhurst North 1st- Tyler to Barbours Cut East B- San Jacinto to S. Idaho Oregon St- Forrest to Garfield South 4th- Fairmont to Deadend East A- Blackwell to San Jacinto N. 23rd- Spencer to North C North C- Sens to Deadend S. Utah- E Main to East E S. Circle- Bayshore to Bayshore N Circle- Bayshore to Park East G- San Jacinto to Ohio	S. Ohio- E. Main to Deadend S. Ohio- Park to East E Forrest- S. Broadway to Oregon Forrest- Oregon to Bayshore East F- Utah to Ohio N. Iowa- E. Main to Polk Parkway- Bayshore to Park E. Polk- N. Iowa to Virginia Lee- N. Circle to Bayshore S. Brownell- Park to Deadend S. Brownell- E. Main to Park N. Carroll- E. Main to N. Madison S. Holmes- Park to Rosco E. Madison- N. Brownell to N. Carroll
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Concrete Streets

Project Number: 033-7071-531
 Fiscal Year 11-12 Funding: \$ 159,300

This project includes concrete slab jacking at locations where settling has occurred on roadway slab sections at the locations listed below. Streets that have two ** by the name indicate that there will also be inlet repairs completed at this location.

Scotch Moss Somerton Dr.** Wilmont Luella Blvd Stonemont Rd. Dover Hill Rd. Maplewood Dr. Rust Rock Rd. Barmont Dr. Cedarmont Dr.** Old Orchard Rd. Roseberry Dr.** Carlow Ln.	Piney Brook Dr. Rust Gate Rd. Shell Rock Rd. Charmont Hillridge Rd. Clairmont Dr. Belfast Dr. Farrington Blvd Winding Trail Collingswood Old Hickory Jefferson
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Inlet Repairs

Project Number: 033-7071-531
Fiscal Year 11-12 Funding: \$ 9,000

Inlet repairs will be completed at the following locations:

Bandridge Gladwyne
Fernrock Wilmont
Venture Parkmont
Beechaven
Achwyne

Street Reconstruction

Project Number: 033-7071-531
Fiscal Year 11-12 Funding: \$ 147,100

Inlet repairs will be completed at the following locations:

E. Sunset Ridge from Sens Rd to the deadend
E. C St. at East & West Brownell to deadend
E. C St. from east of Carroll to deadend
E. C St. from west of Brownell to deadend
E. D St. from east of Carroll to deadend
E. B St. from west of Nugent to deadend
E. D St. from W. Brownell to deadend
E. C St. at East & West Nugent to deadend
E. D St. from east of Idaho to deadend
E. D St. from west of Idaho to deadend
E. I St. from E. San Jacinto to deadend
E. I St. from W. San Jacinto to deadend
Crescent Shores from Broadway to Howald
Howald from Crescent Shores to Edgewood
Edgewood from Crescent Shores to Howald
Reynolds from Crescent Dr. to deadend
Crescent Dr. from Oakhurst to deadend
Grove from Park to Bayshore
Jefferson from Bayshore to deadend
Park from Garfield to deadend
Cypress from Bayshore to deadend
Bayshore from Garfield to deadend
W. Polk from 146 to 11th St.
Madison from 146 to 11th St.
Tyler from 146 to 13th St.
N. 13th St from dead end to deadend
W. G St from S. 16th St. to deadend
W. F St. from S. 16th to deadend
S. 15th St. from B St. to deadend

Annual Concrete Street Restoration Program

Project Number: 033-9892-872
Fiscal Year 11-12 Funding: \$ 30,000

This project includes concrete slab jacking at locations where settling has occurred on roadway slab sections at the locations throughout the City that may not be on the list referenced above.

City of La Porte
2005 Certificates of Obligation Bond Fund (45) Summary

<i>Beginning Fund Balance 9/30/10</i>		\$ 67,453
Plus Estimated 10-11 Revenues		
Interest Income		100
Less Estimated 10-11 Expenditures and Commitments		
Project Costs	-	
Total Expenditures	-	
<i>Estimated Fund Balance 9/30/11</i>		67,553
Plus 11-12 Revenues:		
Interest Income	-	-
<i>Equals Total Resources</i>		67,553
Less 11-12 Expenditures:		
Projects - Lift Station #6	67,553	
Total Expenditures	67,553	
<i>Ending Fund Balance 9/30/12</i>		\$ -

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 100	\$ -	
Expenditures & Commitments	-	67,553	
Revenues over Expenditures	\$ 100	\$ (67,553)	

2005 Certificates of Obligation Bonds issued for the purchase of a fire truck, Bayshore Water/Sewer Replacement and Various Other Water/Sewer Capital Projects.

2005 CERTIFICATES OF OBLIGATION BOND FUND PROJECT SUMMARY

PROJECT NAME	COST
UTL631 Lift Station #6	\$ 67,553
TOTAL 2005 CERTIFICATES OF OBLIGATION PROJECTS	\$ 67,553

Lift Station #6

Project Number: 045-9890-631
Fiscal Year 11-12 Funding: \$ 67,553

This project involves the replacement of Lift Station # 6 (South 8th at Little Cedar Bayou) as identified by the South La Porte Trunk Sewer Preliminary Engineering Report. Construction of this project will also provide added service capacity to accommodate additional flows anticipated with the future development in south La Porte. Design was completed in FY 08-09. This Lift Station has temporary pumps installed currently due to the age and failure of the existing pumps and equipment. Construction services are included in this estimate. (The total project estimate is \$450,000. The remaining portion will come from the Utility CIP Funds.)

City of La Porte
2007 Certificates of Obligation Bond Fund (49) Summary

<i>Beginning Fund Balance 9/30/10</i>		\$	1,014,744
Plus Estimated 10-11 Revenues			
Interest Income	1,620		
Total Revenues	1,620		1,620
Less Estimated 10-11 Expenditures and Commitments			
Golf Course Cart Paths/Tunnel	126,523		
Transfer to Debt Service Fund	481,708		
Total Expenditures & Commitments	608,231		608,231
<i>Estimated Fund Balance 9/30/11</i>			408,133
Plus 11-12 Revenues:			
Interest Income	-		
	-		-
<i>Equals Total Resources</i>			408,133
Less 11-12 Expenditures:			
WWTP - Dump Pad / Debris Removal	70,000		
Utility Equipment Replacement - Waste Water	57,000		
Transfer to Debt Service Fund	281,133		
Total Expenditures	408,133		408,133
<i>Ending Fund Balance 9/30/12</i>		\$	-

	Estimated 2010-11	Projected 2011-12
Revenues	\$ 1,620	\$ -
Expenditures & Commitments	608,231	408,133
Revenues over Expenditures	\$ (606,611)	\$ (408,133)

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

2007 CERTIFICATES OF OBLIGATION BONDS PROJECT SUMMARY

Project Name	Cost
UTL612 Utility Equipment Replacement - WW	\$ 57,000
UTL637 WWTP Debris Removal and Dump Pad	<u>\$ 70,000</u>
TOTAL 2007 CERTIFICATES OF OBLIGATION PROJECTS	\$ 127,000

Utility Equipment Replacement - WW

Project Number: 049-9890-612
 Fiscal Year 11-12 Funding: \$ 57,000

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

Replace Lab Faucets	\$ 1,000
Belt Press Water Booster Pump	3,000
(4) Wall Heaters for CL2 SO2	3,000
Spare S02 Regulator	1,650
Roof Mount Exhaust Fans S02	4,000
Dissolved Oxygen Meter (Aeration Basin)	1,500
Roll up Door for CL2 bldg	10,000
Hardware Cl2/SO2	3,000
Replace (1) Belt Press VFD	3,000
(4) Pillow Block Bearing	4,000
Belt Press Belts & Filter Kits	4,500
WWTP Facility Sign	3,000
Replace Lift Station Pump & Motor Stands	5,000
Submersible Pump Emergency Bypass (1)	5,000
Rotating Assemblies Lift Stations (2)	<u>5,000</u>
Total	<u>\$ 56,650</u>

WWTP Debris Removal and Dump Pad

Project Number: 049-9890-637
 Fiscal Year 11-12 Funding: \$ 70,000

This project involves the installation of a grit dump pad installation at the waste water treatment plant (WWTP) to facilitate dewatering of grit removed from the lift station wet wells and aeration basins at the WWTP. Without routine grit removal from the aeration basins, lift stations and collection system basins, they will lose capacity over a period of time. This cost also includes contract services to provide vacuum units and labor to remove the grit from the basins and final disposal of dewatered waste material.

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

<i>Beginning Fund Balance 9/30/10</i>		\$	5,789,393
Plus Estimated 10-11 Revenues			
Interest Income	10,000		
Total Revenues			10,000
Less Estimated 10-11 Expenditures and Commitments			
Projects	5,625,711		
Total Expenditures & Commitments			5,625,711
<i>Estimated Fund Balance 9/30/11</i>			173,682
Plus 11-12 Revenues:			
Interest Income	2,000		
			2,000
<i>Equals Total Resources</i>			175,682
Less 11-12 Expenditures:			
Drainage Improvements	174,000		
Total Expenditures			174,000
<i>Ending Fund Balance 9/30/12</i>		\$	1,682

	Estimated 2010-11	Projected 2011-12
Revenues	\$ 10,000	\$ 2,000
Expenditures & Commitments	5,625,711	174,000
Revenues over Expenditures	\$ (5,615,711)	\$ (172,000)

2010 Certificates of Obligation Bonds issued for Drainage Improvements.

2010 CERTIFICATES OF OBLIGATION BONDS PROJECT SUMMARY

Project Name	Cost
GEN634 Broadway and F Street to Arizona Outfall Drainage Improvements	\$ 60,000
GEN635 Spendwick Subdivision Drainage Improvements	25,000
GEN636 Sunrise and Broadway Drainage Improvements	<u>89,000</u>
TOTAL 2010 CERTIFICATES OF OBLIGATION PROJECTS	\$ 174,000

Broadway and F Street to Arizona Outfall Drainage Improvements

Project Number: 050-9892-634
 Fiscal Year 11-12 Funding: \$ 60,000

Project consists of installation of overflow relief storm sewers at the intersections of Broadway and E. G Street to the Arizona right-of-way Ditch to reduce ponding on Broadway during an extreme rain fall event.

Spendwick Subdivision Drainage Improvements

Project Number: 050-9892-635
 Fiscal Year 11-12 Funding: \$ 25,000

Project consists of re-grading ditches in the Spenwick Subdivision to the improved outfall at Carlow and Adricks.

Sunrise and Broadway Drainage Improvements

Project Number: 050-9892-636
 Fiscal Year 11-12 Funding: \$ 89,000

Project consists of re-grading ditches, resetting culverts, and installing a direct outfall to Galveston Bay at Sunrise and Broadway.



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

<i>Beginning Fund Balance 9/30/10</i>		\$	3,117,689
Plus Estimated 10-11 Revenues			3,634,168
Less Estimated 10-11 Expenditures			3,516,576
<i>Estimated Fund Balance 9/30/11</i>			3,235,281
Plus 11-12 Revenues:			
General Property Taxes - Current	2,226,150		
General Property Taxes - Delinquent	62,000		
Transfer from Utility Fund	306,800		
Transfer from Section 4B	660,338		
Transfer from 2007 CO Bond Fund	281,133		
Interest Income	12,000		
Total Revenues			3,548,421
<i>Equals Total Resources</i>			6,783,702
Less 11-12 Expenditures:			
2002 General Obligation Bonds	435,645		
2004 Certificates of Obligation	494,840		
2005 General Obligation Bonds	565,142		
2005 Certificates of Obligation	130,210		
2006 General Obligation Bonds	93,258		
2006 Certificates of Obligation	465,410		
2007 Certificates of Obligation	504,308		
2010 General Obligation Refunding Bonds	511,363		
2010 Certificates of Obligation	546,094		
Total Expenditures			3,746,270
<i>Ending Fund Balance 9/30/12</i>		\$	3,037,432

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 3,634,168	\$ 3,548,421	
Expenditures	3,516,576	3,746,270	
Revenues over Expenditures	\$ 117,592	\$ (197,849)	

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

<i>Beginning Fund Balance 9/30/10</i>		\$	304,606
Plus Estimated 10-11 Revenues			307,479
Less Estimated 10-11 Expenditures			316,496
<i>Estimated Fund Balance 9/30/11</i>			295,589
Plus 11-12 Revenues:			
Transfer from Utility Fund	296,861		
Interest Income	800		
Total Revenues			297,661
<i>Equals Total Resources</i>			593,250
Less 11-12 Expenditures:			
2006 Private Placement Bonds	306,679		
Total Expenditures			306,679
<i>Ending Fund Balance 9/30/12</i>		\$	286,571

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 307,479	\$ 297,661	
Expenditures	316,496	306,679	
Revenues over Expenditures	\$ (9,017)	\$ (9,018)	

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

<i>Beginning Fund Balance 9/30/10</i>	\$	-
Plus Estimated 10-11 Revenues		689,663
Less Estimated 10-11 Expenditures		689,488
<i>Estimated Fund Balance 9/30/11</i>		175
Plus 11-12 Revenues:		
Billings to Cities	693,150	
Total Revenues		693,150
<i>Equals Total Resources</i>		693,325
Less 11-12 Expenditures:		
2010 Refunding Bonds	693,150	
Total Expenditures		693,150
<i>Ending Fund Balance 9/30/12</i>	\$	175

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 689,663	\$ 693,150	
Expenditures	689,488	693,150	
Revenues over Expenditures	\$ 175	\$ -	



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 22, 2011

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>
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
2018-19	3,773,754	-	-	3,773,754

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>
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
2018-19	3,773,754	-	-	3,773,754



General Debt Service Fund

GENERAL DEBT SERVICE FUND

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

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

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

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

The assumptions included in the projection are:

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

Note: As of July 22, 2010, the balance of the 1985 and 2002 bond elections is as follows (amounts in thousands):

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

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

Computation of Legal Debt Margin

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

Total assessed value		2,203,250,661
Times debt limit factor (\$2.50 per \$100)		<u> .025</u>
Equals debt limit		55,081,267
Less amount applicable to debt limit	14,720,000	
Plus funds accumulated for servicing of debt	<u> 3,235,281</u>	
Equals remaining legal debt margin		43,596,548

This means the City could issue up to \$43,596,548 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

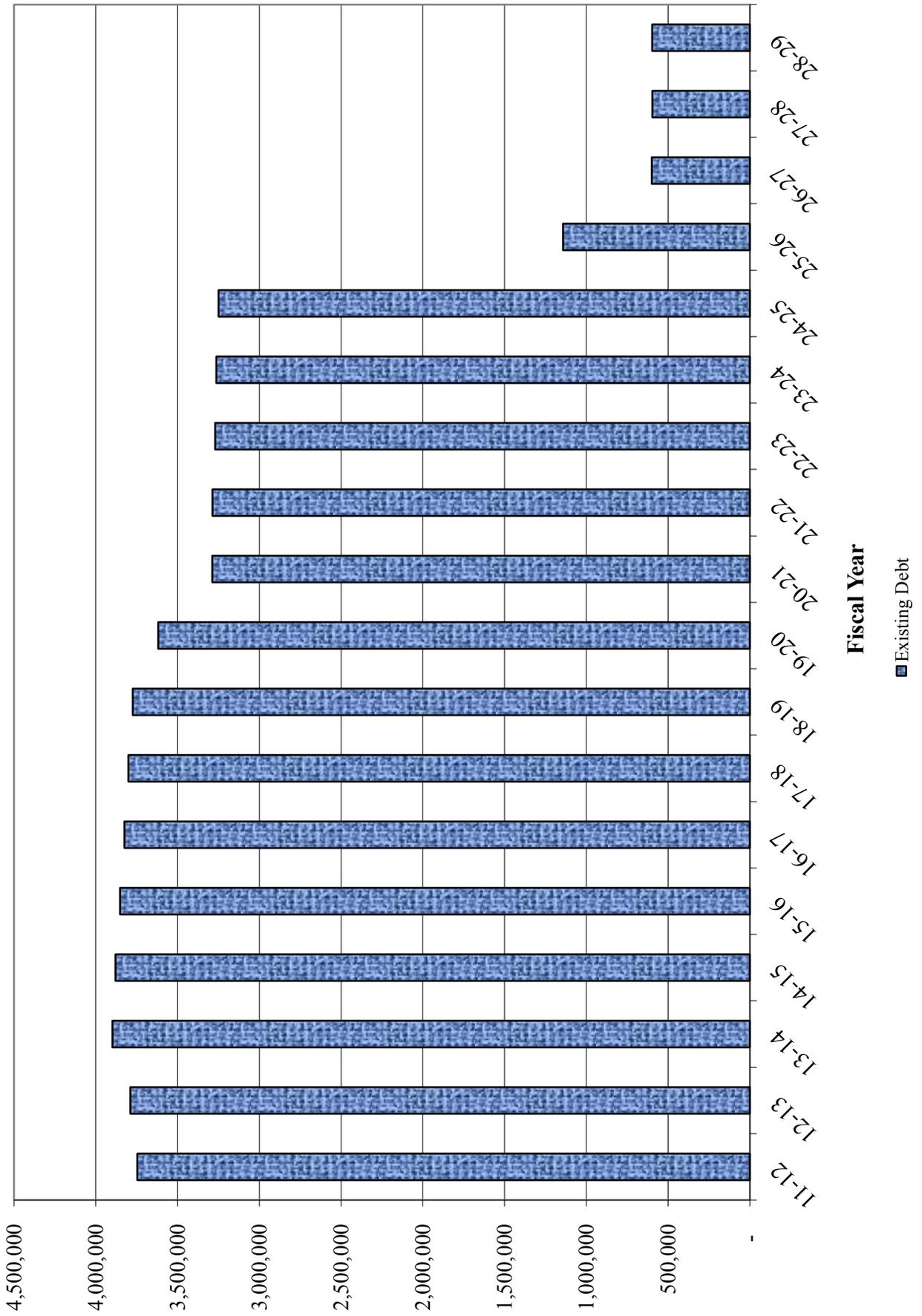
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2011	14,720,000	33,800	435.50

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

	Estimated 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	Projected 2019-20
Beginning Working Capital	3,117,689	3,235,281	3,037,432	2,917,775	2,795,144	2,740,198	2,756,023	2,841,047	2,999,769	3,237,539
Plus Revenues:										
Property Taxes - Current	2,295,000	2,226,150	2,270,673	2,316,086	2,362,408	2,409,656	2,457,849	2,507,006	2,557,146	2,608,289
Property Taxes - Delinquent	65,000	62,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Transfer from Utility Fund	157,768	306,800	591,309	610,663	613,521	611,075	609,745	611,462	611,591	611,474
Transfer from Section 4B	622,692	660,338	731,175	773,261	773,682	771,961	767,416	765,991	767,288	720,372
Transfer from 2007 CO Bonds	481,708	281,133	-	-	-	-	-	-	-	-
Interest Income	12,000	12,000	10,631	10,212	9,783	9,591	9,646	9,944	10,499	11,331
Total Revenues	3,634,168	3,548,421	3,668,789	3,775,222	3,824,394	3,867,282	3,909,656	3,959,403	4,011,524	4,016,466
Less Outstanding Issues:										
2002 GO Bonds	446,783	435,645	424,845	413,910	402,705	391,230	379,485	367,470	355,185	342,630
2004 CO Bonds	489,470	494,840	499,670	503,960	512,620	520,474	522,428	528,363	538,049	541,444
2005 GO Bonds	563,239	565,142	561,529	562,401	562,654	562,289	566,201	564,392	561,964	563,814
2005 CO Bonds	132,798	130,210	132,458	129,538	131,443	132,971	129,259	130,443	131,421	132,193
2006 GO Bonds	95,414	93,258	95,633	92,883	95,008	96,883	98,823	95,953	97,980	94,905
2006 CO Bonds	465,823	465,410	469,798	467,623	468,498	464,123	464,123	467,873	465,748	467,748
2007 CO Bonds	481,708	504,308	569,808	598,008	600,108	596,708	597,808	598,308	598,208	597,008
2010 GO Refunding Bonds	531,262	511,363	488,513	583,538	560,813	537,163	518,138	498,113	476,531	331,500
2010 CO Bonds	310,079	546,094	546,194	545,994	545,494	549,619	548,369	549,769	548,669	546,969
Total Outstanding Issues	3,516,576	3,746,270	3,788,446	3,897,853	3,879,341	3,851,458	3,824,631	3,800,681	3,773,754	3,618,209
Total Outstanding	3,516,576	3,746,270	3,788,446	3,897,853	3,879,341	3,851,458	3,824,631	3,800,681	3,773,754	3,618,209
Ending Working Capital	3,235,281	3,037,432	2,917,775	2,795,144	2,740,198	2,756,023	2,841,047	2,999,769	3,237,539	3,635,795
Estimated Tax Rate	0.105	0.105	0.105	0.105	0.105	0.105	0.105	0.105	0.105	0.105
Days of Working Capital	336	296	281	262	258	261	271	288	313	367

General Debt Service - Annual Payments



City of La Porte
Bond Maturity Schedule
General Obligation Bonds, Series 2002
Dated 7/15/02 - 4.00% to 5.00% Varied Interest

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
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
Total	3,780,000.00		1,250,302.50	5,030,302.50

Issued for:

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

City of La Porte
Bond Maturity Schedule
Certificate of Obligation Bonds, Series 2004

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	5,630,000.00		1,837,485.00	7,467,485.00

Issued for:

Bay Area Boulevard	4,400,000
Canada Road Paving & Drainage	1,900,000
Police Headquarters (Land Acquisition)	700,000
Total	7,000,000

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	1,400,000.00		444,771.27	1,844,771.27

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	6,000,000.00		1,892,712.54	7,892,712.54

Issued for:

Police Facility 7,675,000

Total 7,675,000

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	1,010,000.00		333,968.75	1,343,968.75

Issued for:

Park Improvements	1,200,000
Total	1,200,000

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	4,855,000.00		1,681,636.25	6,536,636.25

Issued for:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	7,455,000.00		3,187,632.51	10,642,632.51

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
Total	7,900,000

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	3,930,000.00		575,668.75	4,505,668.75

Used to refund a portion of the following issues:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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
Total	6,265,000.00		1,943,147.00	8,208,147.00

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 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	Projected 2019-20
Beginning Working Capital	304,606	295,589	286,571	278,187	269,760	261,291	(4,811)	(4,835)	(4,859)	(4,883)
Plus Revenues:										
Transfer from Utility Fund	306,679	296,861	287,044	277,226	267,409	-	-	-	-	-
Interest Income	800	800	1,433	1,391	1,349	1,306	(24)	(24)	(24)	(24)
Total Revenues	307,479	297,661	288,477	278,617	268,758	1,306	(24)	(24)	(24)	(24)
Less Outstanding Issues:										
2006 PPF Bonds	316,496	306,679	296,861	287,044	277,226	267,409	-	-	-	-
Total Outstanding Issues	316,496	306,679	296,861	287,044	277,226	267,409	-	-	-	-
Ending Working Capital	295,589	286,571	278,187	269,760	261,291	(4,811)	(4,835)	(4,859)	(4,883)	(4,908)
Days of Working Capital	341	341	342	343	344	(7)	#DIV/0!	-	-	-

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2012	262,500.00	3.74	44,178.75	306,678.75
2013	262,500.00	3.74	34,361.25	296,861.25
2014	262,500.00	3.74	24,543.75	287,043.75
2015	262,500.00	3.74	14,726.25	277,226.25
2016	262,500.00	3.74	4,908.75	267,408.75
Total	1,312,500.00		122,718.75	1,435,218.75

Issued for:

Automated Meter Reading Project	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 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	Projected 2019-20
Beginning Working Capital	-	175	175	175	175	175	175	175	-	-
Plus Revenues:										
Billings to Cities	689,663	693,150	698,556	688,650	691,838	692,850	326,400	-	-	-
Total Revenues	689,663	693,150	698,556	688,650	691,838	692,850	326,400	-	-	-
Less Expenses:										
2010 Refunding Bonds	689,488	693,150	698,556	688,650	691,838	692,850	326,400	-	-	-
Total Expenses	689,488	693,150	698,556	688,650	691,838	692,850	326,400	-	-	-
Ending Working Capital	175	175	175	175	175	175	175	175	-	-
Days of Working Capital	0	0	0	0	0	0	0	0	-	-

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

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
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
Total	3,500,000.00		291,443.75	3,791,443.75

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
Dated 5/13/2010 - 2.25% to 4.00% Varied Interest

Amount Applicable to La Porte

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
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	2,998,100.00		249,650.72	3,247,750.72

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

Amount Applicable to Morgan's Point

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
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
	<hr/>		<hr/>	<hr/>
Total	279,300.00		23,257.21	302,557.21

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

Amount Applicable to Shoreacres

Fiscal Year	Principal March 15	Interest Rate	Interest Total	Total Debt Requirements
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
	<hr/>		<hr/>	<hr/>
Total	222,600.00		18,535.82	241,135.82



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

<i>Beginning Fund Balance 9/30/10</i>		\$ 1,149,440
Plus Estimated 10-11 Revenues		443,833
Less Estimated 10-11 Expenditures		508,931
<i>Estimated Fund Balance 9/30/11</i>		1,084,342
Plus 11-12 Revenues:		
Municipal Court Reserve Funds	123,000	
Other Public Safety Reserve Funds	5,350	
Public Safety Grants	309,662	
AAA Grant	58,610	
Emergency Services Grants	20,000	
Total Revenues		516,622
<i>Equals Total Resources</i>		1,600,964
Less 11-12 Expenditures:		
Confiscated Funds	119,400	
Municipal Court Reserve Funds	68,920	
Animal Control Funds	2,500	
K-9 Donations	500	
Bulletproof Vest Partnership	6,020	
LEOSE Grant	5,399	
Gang Grant	208,683	
High Intensity Drug Traffic Area Grant	23,560	
Victim Coordinator Liaison Grant	39,000	
Texas Comptroller - Sexual Assault/Medical Exams	7,000	
NRA Foundation Grant (SWAT Equipment)	10,000	
Internet Crimes Against Children Grant	10,000	
Shell Pipeline Donation Funds	850	
LEPC Grant	20,000	
Houston/Harris County Area Agency on Aging	58,610	
Total Expenditures		580,442
<i>Ending Fund Balance 9/30/12</i>		\$ 1,020,522

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 443,833	\$ 516,622	
Expenditures	508,931	580,442	
Revenues over Expenditures	\$ (65,098)	\$ (63,820)	

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Fines & Forfeits:					
407.23-00	Child Safety Fee	\$ 49,654	\$ -	\$ 50,000	\$ 50,000
407.27-00	Security Fee	31,392	25,000	-	30,000
407.28-00	Technology Fee	41,383	30,000	-	40,000
407.33-00	Confiscated Funds - Federal	91,200	-	16,277	-
407.34-00	Confiscated Funds - State	51,256	-	27,573	-
407.37-00	Judicial Fund	6,201	5,500	4,000	3,000
	Fines & Forfeits Subtotal	<u>271,086</u>	<u>60,500</u>	<u>97,850</u>	<u>123,000</u>
Charges for Services:					
408.01-43	Park Development	11,312	-	1,616	-
408.01-44	Animal Control Donations	3,882	500	4,901	4,000
	Charges for Services Subtotal	<u>15,194</u>	<u>500</u>	<u>6,517</u>	<u>4,000</u>
Intergovernmental:					
409.01-00	Public Safety Grants	256,980	446,256	224,525	309,662
409.02-00	AAA Grant	63,162	62,795	56,326	58,610
409.03-00	Emergency Services Grants	667,527	20,000	20,000	20,000
	Intergovernmental Subtotal	<u>987,669</u>	<u>529,051</u>	<u>300,851</u>	<u>388,272</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	3,605	-	-	-
410.01-07	Donations	850	500	500	1,350
	Miscellaneous Subtotal	<u>4,455</u>	<u>500</u>	<u>500</u>	<u>1,350</u>
Administrative Transfers:					
480.01-48	Transfer from 2006 GO Bond Fund	-	-	35,615	-
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>35,615</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	2,931	-	2,500	-
	Interest Subtotal	<u>2,931</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
	Total Grant Fund	1,281,335	590,551	443,833	516,622

City of La Porte, Texas
 Grant Fund - Southeast Texas Trauma Regional Advisory Council (STTRAC) Grant
 Detail of Expenditures

032-5051-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies				
2055 EMS Drugs and Supplies	\$ 3,742	\$ -	\$ 4,203	\$ -
Supplies Subtotal	<u>3,742</u>	<u>-</u>	<u>4,203</u>	<u>-</u>
Division Total	\$ 3,742	\$ -	\$ 4,203	\$ -

City of La Porte, Texas
 Grant Fund - Assistance to Firefighters Grant (AFG)
 Detail of Expenditures

032-5051-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies				
2090 Machinery/Tools/Equipment	\$ -	\$ -	\$ 24,000	\$ -
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>24,000</u>	<u>-</u>
Division Total	\$ -	\$ -	\$ 24,000	\$ -

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

032-5253/56-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services				
1020 Overtime	\$ -	\$ -	\$ 3,908	\$ 15,000
1060 FICA	-	-	300	-
1065 Retirement	-	-	671	-
Personal Services Subtotal	-	-	4,879	15,000
Supplies				
2015 Other Supplies	-	10,000	-	2,000
2017 Specialized Supplies	-	20,000	-	8,000
2090 Machinery/Tools/Equipment	-	49,900	4,208	5,500
2093 Computer Equipment	-	19,000	13,144	3,000
Supplies Subtotal	-	98,900	17,352	18,500
Services & Charges:				
4011 Building Maintenance	2,882	-	-	-
Services & Charges Subtotal	2,882	-	-	-
Capital Outlay				
8002 Building Improvements	-	-	-	-
8021 Machinery, Tools & Equipment	-	-	-	35,000
8050 Motor Vehicles	28,736	25,000	23,065	18,000
Capital Subtotal	28,736	25,000	23,065	53,000
Division Total	\$ 31,618	\$ 123,900	\$ 45,296	\$ 86,500

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

032-5253-521

	Actual	Budget	Estimated	Requested
	2009-10	2010-11	2010-11	2011-12
Supplies				
2015 Other Supplies	\$ 2,000	\$ 1,000	\$ 3,551	\$ 2,000
2017 Specialized Supplies	9,224	-	-	-
2090 Machinery/Tools/Equipment	5,360	5,548	25,024	8,000
2093 Computer Equipment	5,518	4,000	3,887	7,900
Supplies Subtotal	<u>22,102</u>	<u>10,548</u>	<u>32,462</u>	<u>17,900</u>
Services & Charges:				
3020 Training & Seminars	-	-	-	15,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Division Total	\$ 22,102	\$ 10,548	\$ 32,462	\$ 32,900

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

032-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services				
1020 Overtime	\$ 71,577	\$ 45,838	\$ 50,480	\$ -
1060 FICA	5,470	3,507	3,916	-
1065 Retirement	11,379	7,664	8,638	-
Personal Services Subtotal	<u>88,426</u>	<u>57,009</u>	<u>63,034</u>	<u>-</u>
Division Total	\$ 88,426	\$ 57,009	\$ 63,034	\$ -

City of La Porte, Texas
 Grant Fund - Click it or Ticket Program
 Detail of Expenditures

032-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1020 Overtime	\$ 14,306	\$ 16,081	\$ 16,081	\$ -
1060 FICA	267	1,230	1,230	-
1065 Retirement	<u>573</u>	<u>2,689</u>	<u>2,689</u>	<u>-</u>
Personal Services Subtotal	15,146	20,000	20,000	-
Division Total	\$ 15,146	\$ 20,000	\$ 20,000	\$ -

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

032-5252-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges				
3020 Training/Seminars	22,627	-	3,406	5,399
Services & Charges Subtotal	<u>22,627</u>	<u>-</u>	<u>3,406</u>	<u>5,399</u>
Division Total	\$ 22,627	\$ -	\$ 3,406	\$ 5,399

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

032-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies				
2003 Protective Clothing	\$ 4,140	\$ 5,290	\$ 5,290	\$ 6,020
Supplies Subtotal	<u>4,140</u>	<u>5,290</u>	<u>5,290</u>	<u>6,020</u>
Division Total	\$ 4,140	\$ 5,290	\$ 5,290	\$ 6,020

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

032-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies				
2017 Specialized Supplies	\$ 34,701	\$ -	\$ -	\$ -
2090 Machinery/Tools/Equipment	-	12,937	11,603	-
Supplies Subtotal	<u>34,701</u>	<u>12,937</u>	<u>11,603</u>	<u>-</u>
Division Total	\$ 34,701	\$ 12,937	\$ 11,603	\$ -

City of La Porte, Texas
 Grant Fund - K9 Donations
 Detail of Expenditures

032-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2015 Other Supplies	\$ -	\$ 500	\$ 500	\$ 500
Supplies Subtotal	<u>-</u>	<u>500</u>	<u>500</u>	<u>500</u>
Division Total	\$ -	\$ 500	\$ 500	\$ 500

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

032-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2015 Other Supplies	\$ -	\$ -	\$ 1,700	\$ 850
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>1,700</u>	<u>850</u>
Division Total	\$ -	\$ -	\$ 1,700	\$ 850

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

032-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2017 Specialized Supplies	\$ 9,802	\$ -	\$ 5,484	\$ 10,000
Supplies Subtotal	<u>9,802</u>	<u>-</u>	<u>5,484</u>	<u>10,000</u>
Division Total	\$ 9,802	\$ -	\$ 5,484	\$ 10,000

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

032-5253-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 104,241
1020 Overtime	-	-	-	12,093
1060 FICA	-	-	-	8,900
1065 Retirement	-	-	-	11,383
1070 Workers Compensation	-	-	-	1,989
1080 Medical Insurance	-	-	-	19,451
1081 Life Insurance	-	-	-	126
Personal Services Subtotal	-	-	-	158,183
Capital Outlay				
8050 Motor Vehicles	-	-	-	50,500
Capital Subtotal	-	-	-	50,500
Division Total	\$ -	\$ -	\$ -	\$ 208,683

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

032-5256-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services				
1025 OCU Overtime	\$ 59,959	\$ 16,000	\$ 16,000	\$ 16,000
Personal Services Subtotal	<u>59,959</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
Services & Charges:				
4019 Rental of Equipment	<u>542</u>	<u>5,000</u>	<u>6,504</u>	<u>7,560</u>
Services & Charges Subtotal	542	5,000	6,504	7,560
Division Total	\$ 60,501	\$ 21,000	\$ 22,504	\$ 23,560

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

032-5256-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1020 Overtime	\$ -	\$ -	\$ -	\$ 6,000
Personal Services Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
Services & Charges				
3020 Training/Seminars	-	-	-	4,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
Division Total	\$ -	\$ -	\$ -	\$ 10,000

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

032-5256-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 37,684	\$ 31,409	\$ 35,986	\$ 31,409
1044 Cleaning Allowance	8	203	74	203
1060 FICA	113	2,403	1,048	2,403
1065 Retirement	237	4,962	2,079	4,962
1081 Insurance - Life	-	23	-	23
Personal Services Subtotal	<u>38,042</u>	<u>39,000</u>	<u>39,187</u>	<u>39,000</u>
Division Total	\$ 38,042	\$ 39,000	\$ 39,187	\$ 39,000

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

032-5256-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges:				
5007 Other Professional Services	\$ 5,405	\$ 7,000	\$ 7,000	\$ 7,000
Services & Charges Subtotal	<u>5,405</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Division Total	\$ 5,405	\$ 7,000	\$ 7,000	\$ 7,000

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

032-5258-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2007 Chemicals	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
2015 Other Supplies	2,380	500	757	500
Supplies Subtotal	<u>2,380</u>	<u>2,500</u>	<u>2,757</u>	<u>2,500</u>
Division Total	\$ 2,380	\$ 2,500	\$ 2,757	\$ 2,500

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

032-5256-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services				
1020 Overtime	\$ -	\$ 4,000	\$ 4,000	\$ -
Personal Services Subtotal	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Division Total	\$ -	\$ 4,000	\$ 4,000	\$ -

City of La Porte, Texas
Grant Fund - EMS Local Project Grant 2011 (ProQA Software) - Priority Dispatch
Detail of Expenditures

032-5258-521

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges:				
4055 Computer Software	\$ -	\$ 17,952	\$ 8,951	\$ -
Services & Charges Subtotal	<u>-</u>	<u>17,952</u>	<u>8,951</u>	<u>-</u>
Division Total	\$ -	\$ 17,952	\$ 8,951	\$ -

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

032-6054-510

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges:				
4070 Emergency Management	\$ 22,180	\$ 20,000	\$ 20,000	\$ 20,000
Services & Charges Subtotal	22,180	20,000	20,000	20,000
Division Total	\$ 22,180	\$ 20,000	\$ 20,000	\$ 20,000

City of La Porte, Texas
 Grant Fund - State Homeland Security Program Grant
 Detail of Expenditures

032-7087-532

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Capital Outlay				
8021 Machinery/Tools/Equipment	\$ -	\$ 58,000	\$ 27,869	\$ -
Capital Outlay Subtotal	<u>-</u>	<u>58,000</u>	<u>27,869</u>	<u>-</u>
Division Total	\$ -	\$ 58,000	\$ 27,869	\$ -

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

032-6064-512

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2015 Other Supplies	\$ 132	\$ -	\$ -	\$ -
Supplies Subtotal	<u>132</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
4080 Building Security	\$ 6,036	\$ 50,000	\$ 18,254	\$ 24,800
4081 Technology	18,023	75,000	7,951	44,120
4082 Judicial Efficiency	-	5,000	-	-
Services & Charges Subtotal	<u>24,059</u>	<u>130,000</u>	<u>26,205</u>	<u>68,920</u>
Capital Outlay				
8021 Machinery/Tools/Equipment	\$ 6,515	\$ -	\$ 18,194	\$ -
Capital Outlay Subtotal	<u>6,515</u>	<u>-</u>	<u>18,194</u>	<u>-</u>
Division Total	\$ 30,706	\$ 130,000	\$ 44,399	\$ 68,920

City of La Porte, Texas
 Grant Fund - Park Zone 1
 Detail of Expenditures

032-8080-552

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Capital Outlay				
8002 Building Improvements	-	-	13,621	-
Capital Outlay Subtotal	-	-	13,621	-
Division Total	\$ 1,650	\$ -	\$ 13,621	\$ -

City of La Porte, Texas
 Grant Fund - Park Zone 2
 Detail of Expenditures

032-8080-552

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges:				
4018 Park Grounds	\$ -	\$ -	\$ 4,440	\$ -
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>4,440</u>	<u>-</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	\$ -	\$ 25,000	\$ 16,920	\$ -
Capital Outlay Subtotal	<u>-</u>	<u>25,000</u>	<u>16,920</u>	<u>-</u>
Division Total	\$ -	\$ 25,000	\$ 21,360	\$ -

City of La Porte, Texas
 Grant Fund - Park Zone 9
 Detail of Expenditures

032-8080-552

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Capital Outlay				
8032 Land Improvements	\$ -	\$ -	\$ 23,949	\$ -
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>23,949</u>	<u>-</u>
Division Total	\$ -	\$ -	\$ 23,949	\$ -

City of La Porte, Texas
 Grant Fund - Park Zone 10
 Detail of Expenditures

032-8080-552

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Capital Outlay				
8021 Machinery/Tools/Equipment	\$ -	\$ 10,000	\$ -	\$ -
Capital Outlay Subtotal	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Division Total	\$ -	\$ 10,000	\$ -	\$ -

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

032-8082/89-551

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 19,586	\$ 25,000	\$ 22,521	\$ 23,500
1060 FICA	1,775	1,000	1,529	1,600
1065 Retirement	1,624	1,580	1,410	1,500
1067 PARS Retirement	221	280	181	200
Personal Services Subtotal	<u>23,206</u>	<u>27,860</u>	<u>25,641</u>	<u>26,800</u>
Supplies				
2002 Postage	191	90	167	160
2015 Other Supplies	32	75	40	50
Supplies Subtotal	<u>223</u>	<u>165</u>	<u>207</u>	<u>210</u>
Services & Charges:				
3020 Training/Seminars	1,243	1,100	971	1,000
5007 Other Professional Services	35,482	33,000	28,820	30,000
6001 Uniform/Towel Cleaning	863	670	587	600
Services & Charges Subtotal	<u>37,588</u>	<u>34,770</u>	<u>30,378</u>	<u>31,600</u>
Division Total	\$ 61,017	\$ 62,795	\$ 56,226	\$ 58,610

City of La Porte, Texas
 Grant Fund - Texans Feeding Texans Home Delivery Meals Grant
 Detail of Expenditures

032-8082-551

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges:				
5007 Other Professional Services	\$ 1,341	\$ -	\$ 130	\$ -
Services & Charges Subtotal	<u>1,341</u>	<u>-</u>	<u>130</u>	<u>-</u>
Division Total	\$ 1,341	\$ -	\$ 130	\$ -



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

<i>Beginning Fund Balance 9/30/10</i>		\$ 868,062
Plus Estimated 10-11 Revenues		
Sales Tax	798,225	
Interest Income	1,375	
Total Revenues	799,600	799,600
Less Estimated 10-11 Expenditures		1,400,000
<i>Estimated Fund Balance 9/30/11</i>		267,662
Plus 11-12 Revenues:		
Sales Tax	814,189	
Interest Income	1,000	
Total Revenues	815,189	815,189
<i>Equals Total Resources</i>		1,082,851
Less 11-12 Expenditures:		
Street Maintenance Projects	1,050,000	
Total Expenditures	1,050,000	1,050,000
<i>Ending Fund Balance 9/30/12</i>		\$ 32,851

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 799,600	\$ 815,189	
Expenditures	1,400,000	1,050,000	
Revenues over Expenditures	\$ (600,400)	\$ (234,811)	

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	\$ 785,629	\$ 716,613	\$ 798,225	\$ 814,189
Charges for Services Subtotal		<u>785,629</u>	<u>716,613</u>	<u>798,225</u>	<u>814,189</u>
Interest:					
483.01-00	Interest Income	2,366	2,000	1,375	1,000
Interest Subtotal		<u>2,366</u>	<u>2,000</u>	<u>1,375</u>	<u>1,000</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 787,995	\$ 718,613	\$ 799,600	\$ 815,189

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

033-7071-531

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Capital Outlay:				
8029 Paving	707,019	1,455,867	1,400,000	1,050,000
Capital Outlay Subtotal	<u>707,019</u>	<u>1,455,867</u>	<u>1,400,000</u>	<u>1,050,000</u>
Division Total	\$ 707,019	\$ 1,455,867	\$ 1,400,000	\$ 1,050,000



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

<i>Beginning Fund Balance 9/30/10</i>		\$	-
Plus Estimated 10-11 Revenues			
Sales Tax	-		
Interest Income	-		
Total Revenues	<u> </u>		-
Less Estimated 10-11 Expenditures			<u> </u>
<i>Estimated Fund Balance 9/30/11</i>			-
Plus 11-12 Revenues:			
Sales Tax	814,189		
Interest Income	1,000		
Total Revenues	<u> </u>		<u>815,189</u>
<i>Equals Total Resources</i>			815,189
Less 11-12 Expenditures:			
Fire Prevention	5,300		
Fire Suppression	599,600		
Emergency Management Services	100,100		
Total Expenditures	<u> </u>		<u>705,000</u>
<i>Ending Fund Balance 9/30/12</i>		\$	110,189

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ -	\$ 815,189	
Expenditures	-	705,000	
Revenues over Expenditures	<u>\$ -</u>	<u>\$ 110,189</u>	

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	\$ -	\$ -	\$ -	\$ 814,189
Charges for Services Subtotal		<u>-</u>	<u>-</u>	<u>-</u>	<u>814,189</u>
Interest:					
483.01-00	Interest Income	-	-	-	1,000
Interest Subtotal		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ -	\$ -	\$ -	\$ 815,189

Emergency Services District Fund
Fiscal Year 2011-12

Emergency Services District - 1/4 Cent Sales Tax

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ -	\$ -	\$ -	\$ 86,000	-
<i>Supplies</i>	-	-	-	118,500	-
<i>Services & Charges</i>	-	-	-	361,000	-
<i>Capital Outlay</i>	-	-	-	139,500	-
Division Total	\$ -	\$ -	\$ -	\$ 705,000	-

Scope of Services Summary

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
Training Safety Officer	-	-	1.00
Total	-	-	1.00

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

34-5050-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2001 Office Supplies	-	-	-	450
2003 Protective Clothing	-	-	-	1,000
2005 Minor Tools	-	-	-	300
2006 Cleaning	-	-	-	50
2015 Other Supplies	-	-	-	350
2090 Machinery/Tools/Equipment	-	-	-	750
Supplies Subtotal	-	-	-	2,900
Services & Charges:				
3020 Training/Seminars	-	-	-	2,400
Services & Charges Subtotal	-	-	-	2,400
Division Total	\$ -	\$ -	\$ -	\$ 5,300

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

034-5051-522

	Actual	Budget	Estimated	Requested
	2009-10	2010-11	2010-11	2011-12
Personal Services:				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 61,091
1030 Certification	-	-	-	1,195
1035 Longevity	-	-	-	700
1044 Cleaning Allowance	-	-	-	241
1060 FICA	-	-	-	4,590
1065 Retirement	-	-	-	10,032
1080 Insurance - Medical	-	-	-	8,115
1081 Insurance - Life	-	-	-	36
Personal Services Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,000</u>
Supplies:				
2001 Office Supplies	-	-	-	1,700
2003 Protective Clothing	-	-	-	43,900
2005 Minor Tools	-	-	-	1,000
2006 Cleaning	-	-	-	800
2007 Chemical	-	-	-	5,000
2009 Medical	-	-	-	7,400
2015 Other Supplies	-	-	-	3,800
2019 Training Field Supplies	-	-	-	11,000
2090 Machinery/Tools/Equipment	-	-	-	41,000
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,600</u>
Services & Charges:				
3020 Training/Seminars	-	-	-	22,000
4002 Machinery/Tools/Equipment	-	-	-	23,000
4020 Motor Pool Lease Fees	-	-	-	303,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>348,000</u>
Capital Outlay:				
8050 Motor Vehicles	-	-	-	50,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Division Total	\$ -	\$ -	\$ -	\$ 599,600

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

034-5059-522

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Services & Charges:				
3001 Memberships & Subscriptions	-	-	-	10,600
Services & Charges Subtotal	-	-	-	10,600
Capital Outlay:				
8021 Mach/Tools & Equip	-	-	-	89,500
Capital Outlay Subtotal	-	-	-	89,500
Division Total	\$ -	\$ -	\$ -	\$ 100,100

**City of La Porte
Community Investment Fund (036) Summary**

<i>Beginning Fund Balance 9/30/10</i>		\$ 424,581
Plus Estimated 10-11 Revenues		
Industrial Payments (2.5%)	253,846	
Interest Income	1,035	
Total Revenues	254,881	254,881
Less Estimated 10-11 Expenditures		
Operations	263,000	
	263,000	263,000
<i>Estimated Fund Balance 9/30/11</i>		416,462
Plus 11-12 Revenues:		
Industrial Payments (2.5%)	253,846	
Interest Income	1,000	
Total Revenues	254,846	254,846
<i>Equals Total Resources</i>		671,308
Less 11-12 Expenditures:		
Community Development	20,000	
Other (Printing, Fireworks, Other Professional Services)	90,500	
Citizen Survey	10,000	
Electrical for Christmas Decorations & Other Misc.	20,000	
Bus Service	35,000	
Transfer to General Fund	47,000	
Contingency	6,500	
Total Expenditures	229,000	229,000
<i>Ending Fund Balance 9/30/12</i>		\$ 442,308

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 254,881	\$ 254,846	
Expenditures & Commitments	263,000	229,000	
Revenues over Expenditures	\$ (8,119)	\$ 25,846	

City of La Porte
Community Investment Fund (036)
Statement of Revenues

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
404.01-00	Industrial Payments	\$ 268,406	\$ 256,410	\$ 253,846	\$ 253,846
Charges for Services Subtotal		<u>268,406</u>	<u>256,410</u>	<u>253,846</u>	<u>253,846</u>
Interest:					
483.01-00	Interest Income	2,724	3,000	1,035	1,000
Interest Subtotal		<u>2,724</u>	<u>3,000</u>	<u>1,035</u>	<u>1,000</u>
Total Community Investment Fund Revenues		\$ 271,130	\$ 259,410	\$ 254,881	\$ 254,846

Community Investment Fund
Fiscal Year 2011-12

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 32,733	\$ 35,000	\$ 30,000	\$ 40,000	14.29%
<i>Services & Charges</i>	229,209	348,000	233,000	189,000	-45.69%
<i>Capital Outlay</i>	17,470	-	-	-	-
Division Total	<u>\$ 279,412</u>	<u>\$ 383,000</u>	<u>\$ 263,000</u>	<u>\$ 229,000</u>	-40.21%

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

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Supplies:				
2075 Community Development	\$ 17,750	\$ 20,000	\$ 15,000	\$ 20,000
2077 Fireworks	14,983	15,000	15,000	20,000
Supplies Subtotal	<u>32,733</u>	<u>35,000</u>	<u>30,000</u>	<u>40,000</u>
Services & Charges:				
5004 Consulting	3,650	-	-	-
5007 Other Professional Services	30,488	43,440	40,000	25,000
6002 Printing and Reproduction	31,305	26,000	20,000	45,500
7004 Water	12,978	-	-	-
9001 Transfer to General Fund	-	-	-	47,000
9026 Transfer to Hotel/Motel (Mainstreet)	59,700	-	-	-
9050 Contingency	2,441	6,560	3,000	6,500
9997 Special Programs	88,647	272,000	170,000	65,000
Services & Charges Subtotal	<u>229,209</u>	<u>348,000</u>	<u>233,000</u>	<u>189,000</u>
Capital Outlay:				
8031 Land Acquisitions	17,470	-	-	-
Capital Outlay Subtotal	<u>17,470</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division Total	\$ 279,412	\$ 383,000	\$ 263,000	\$ 229,000

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

<i>Beginning Fund Balance 9/30/10</i>		\$	712,562
Plus Estimated 10-11 Revenues			432,300
Less Estimated 10-11 Operating Expenditures	376,554		
Reserve for Mainstreet	50,157		
Total Expenditures & Commitments			426,711
<i>Estimated Fund Balance 9/30/11</i>			718,151
Plus 11-12 Revenues:			
Occupancy Tax	390,000		
Interest Income	2,000		
Total Revenue			392,000
<i>Equals Total Resources</i>			1,110,151
Less 11-12 Expenditures:			
Hotel / Motel Operations	353,742		
Total Expenditures			353,742
<i>Ending Fund Balance 9/30/12</i>		\$	756,409

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 432,300	\$ 392,000	
Expenditures & Commitments	426,711	353,742	
Revenues over Expenditures	\$ 5,589	\$ 38,258	

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

Object	Description	Actual 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 336,822	\$ 415,000	\$ 430,000	\$ 390,000
Charges for Services Subtotal		<u>336,822</u>	<u>415,000</u>	<u>430,000</u>	<u>390,000</u>
Administrative Transfers:					
480.01-36	Transfer from Community Investment Fund	59,700	-	-	-
Administrative Transfers Subtotal		<u>59,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	3,996	4,000	2,300	2,000
Interest Subtotal		<u>3,996</u>	<u>4,000</u>	<u>2,300</u>	<u>2,000</u>
Total Hotel/Motel Tax Fund Revenues		\$ 400,518	\$ 419,000	\$ 432,300	\$ 392,000

Hotel/Motel Fund
Fiscal Year 2011-12

Hotel / Motel Operations

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 73,287	\$ 71,561	\$ 86,646	\$ 60,366	-15.64%
<i>Supplies</i>	30,636	41,100	30,650	30,900	-24.82%
<i>Services & Charges</i>	296,195	261,300	259,258	262,476	0.45%
Division Total	\$ 400,118	\$ 373,961	\$ 376,554	\$ 353,742	-5.41%

Scope of Services Summary

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

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
Economic Dev/Downtown Revitalization Coord	1.00	0.50	0.50
Secretary IV	-	0.50	0.25
Total	1.00	1.00	0.75

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

037-6063-565

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 46,292	\$ 51,004	\$ 51,993	\$ 42,666
1020 Overtime	4,542	1,000	12,000	500
1030 Certification	2,250	-	-	-
1035 Longevity	-	36	104	106
1060 FICA	4,255	3,763	4,820	3,323
1065 Retirement	8,704	8,516	10,497	7,664
1067 Pars - Retirement	-	-	3	-
1080 Insurance - Medical	7,206	7,206	7,206	6,086
1081 Insurance - Life	38	36	23	21
Personal Services Subtotal	<u>73,287</u>	<u>71,561</u>	<u>86,646</u>	<u>60,366</u>
Supplies:				
2001 Office Supplies	181	250	250	250
2002 Postage	571	500	500	300
2015 Other Supplies	12,342	750	300	750
2075 Tourism Development	-	30,000	23,000	23,000
2076 City Maps	6,600	6,600	6,600	6,600
2090 Machinery/Tools/Equipment	10,942	3,000	-	-
Supplies Subtotal	<u>30,636</u>	<u>41,100</u>	<u>30,650</u>	<u>30,900</u>
Services & Charges:				
3001 Memberships & Subscriptions	64,613	65,000	65,000	58,500
3020 Training/Seminars	768	2,100	500	1,000
3021 Special Commissions	16	-	-	-
4055 Computer Software	1,490	-	300	-
4060 Computer Lease Fees	1,164	358	358	376
4065 Computer Maintenance Fees	5,442	-	-	-
5001 Accounting	6,000	8,400	9,600	9,600
5004 Consulting	16,899	442	-	-
6002 Printing & Reproduction	9,501	5,500	4,000	4,000
6005 Advertising	18,650	16,000	16,000	15,000
6015 Community Festivals	45,694	52,000	52,000	50,000
6016 Chamber of Commerce	55,000	55,000	55,000	70,000
6030 Heritage Society - Joint Venture	16,154	15,000	15,000	15,000
7002 Natural Gas	1,804	-	-	-
9001 Admn Trans to Fund 001	-	41,500	41,500	39,000
9028 Admn Trans to Fund 028	53,000	-	-	-
Services & Charges Subtotal	<u>296,195</u>	<u>261,300</u>	<u>259,258</u>	<u>262,476</u>
Division Total	\$ 400,118	\$ 373,961	\$ 376,554	\$ 353,742

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

<i>Beginning Fund Balance 9/30/10</i>	\$	1,639,258
Plus Estimated 10-11 Revenues		1,601,340
Less 10-11 Expenditures and Commitments		
Debt Payments	622,692	
Economic Development Operations	231,371	
Capital Projects/Transfers	355,000	
Total Expenditures	1,209,063	
<i>Estimated Fund Balance 9/30/11</i>		2,031,535
Plus 11-12 Revenues:		
1/2 Cent Sales Tax	1,628,379	
Interest Income	4,000	
Total Revenues	1,632,379	
<i>Equals Total Resources</i>		3,663,914
Less 11-12 Expenditures:		
Economic Development Operations	176,372	
Debt Service Transfer *	660,338	
Lomax Rodeo Arena Improvements	600,000	
Dog Park	45,000	
Playground Renovations	105,000	
Golf Course Bathroom	40,000	
Bulkheads (fund remaining 50%)	180,000	
Total Expenditures	1,806,710	
<i>Ending Fund Balance 9/30/12</i>	\$	1,857,204

	Estimated 2010-11	Projected 2011-12	
Revenues	\$ 1,601,340	\$ 1,632,379	
Expenditures & Commitments	1,209,063	1,806,710	
Revenues over Expenditures	\$ 392,277	\$ (174,331)	

**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 2009-10	Budget 2010-11	Revised 2010-11	Requested 2011-12
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	\$ 1,571,258	\$ 1,433,226	\$ 1,596,450	\$ 1,628,379
Charges for Services Subtotal		<u>1,571,258</u>	<u>1,433,226</u>	<u>1,596,450</u>	<u>1,628,379</u>
Miscellaneous:					
410.00-00	Miscellaneous	48	-	-	-
Miscellaneous Subtotal		<u>48</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	8,254	10,000	4,890	4,000
Interest Subtotal		<u>8,254</u>	<u>10,000</u>	<u>4,890</u>	<u>4,000</u>
Total La Porte Development Corp Fund Revenues		\$ 1,579,560	\$ 1,443,226	\$ 1,601,340	\$ 1,632,379

Economic Development Corporation
Fiscal Year 2011-12

Expenditure Summary

	<i>Actual</i> 2009-10	<i>Budget</i> 2010-11	<i>Estimated</i> 2010-11	<i>Requested</i> 2011-12	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 61,322	\$ 75,932	\$ 76,684	\$ 65,022	-14.37%
<i>Supplies</i>	1,634	1,650	1,485	3,450	109.09%
<i>Services & Charges</i>	1,552,792	1,142,969	1,130,894	1,738,238	52.08%
Division Total	\$1,615,748	\$1,220,551	\$1,209,063	\$1,806,710	48.02%

Scope of Services Summary

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

In the upcoming FY 2011-12 we will continue to draw upon the \$200,000 that was previously budgeted for enhancement grants for businesses in the Main Street District. We will also continue to work with our regional economic development partners on business retention and expansion programs, small business development, marketing efforts, workforce initiatives, transportation issues and quality of life issues. The Economic Development Coordinator will also serve as the Business Ombudsman for the City of La Porte, working with new and existing businesses to help them through the planning and zoning processes.

Personnel Position Roster

	Approved 2009-10	Approved 2010-11	Requested 2011-12
Economic Dev/Downtown Revitalization Coord	0.50	0.50	0.50
Secretary IV	0.50	0.50	0.25
Total	1.00	1.00	0.75

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

038-6030-565

	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Requested 2011-12
Personal Services:				
1010 Regular Earnings	\$ 39,551	\$ 51,004	\$ 51,567	\$ 42,666
1020 Overtime	4,141	4,320	4,320	4,320
1030 Certification	250	-	-	-
1035 Longevity	-	36	104	106
1060 FICA	3,293	4,093	4,214	3,577
1065 Retirement	6,843	9,237	9,237	8,247
1080 Insurance - Medical	7,206	7,206	7,206	6,086
1081 Insurance - Life	38	36	36	20
Personal Services Subtotal	61,322	75,932	76,684	65,022
Supplies:				
2001 Office Supplies	-	400	235	400
2002 Postage	350	350	350	350
2015 Other Supplies	1,284	900	900	2,700
Supplies Subtotal	1,634	1,650	1,485	3,450
Services & Charges:				
3001 Memberships & Subscriptions	20,520	20,425	20,425	20,500
3020 Training/Seminars	3,808	2,000	2,000	3,000
4011 Building	1,092	2,500	2,500	1,600
4055 Computer Software	-	300	300	-
4060 Computer Lease Fees	594	-	-	-
4065 Computer Maintenance Fees	2,721	-	-	-
5001 Accounting	-	-	-	5,000
5003 Legal	6,924	10,000	10,000	10,000
5005 Personnel Services	8,946	-	-	-
5007 Other Professional Services	12,289	22,798	22,798	24,000
6005 Advertising	17,465	32,154	32,154	30,000
6010 Janitorial	1,037	-	125	-
7001 Electrical	11,567	8,000	8,000	10,500
7002 Natural Gas	426	600	600	500
7004 Water	641	1,700	1,700	1,600
7005 Misc Utilities	-	200	3,000	200
9050 Contingency	658	49,600	49,600	1,000
9997 Special Programs	-	15,000	-	-
9004 Adm Transfer to Fund 004	664,104	622,692	622,692	660,338
9015 Adm Transfer to Fund 015	800,000	355,000	355,000	970,000
Services & Charges Subtotal	1,552,792	1,142,969	1,130,894	1,738,238
Division Total	\$ 1,615,748	\$ 1,220,551	\$ 1,209,063	\$ 1,806,710

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

<i>Beginning Fund Balance 9/30/10</i>		\$ 157,492
Plus Estimated 10-11 Revenues		1,874,444
Less 10-11 Expenditures and Commitments		1,844,767
<i>Estimated Fund Balance 9/30/11</i>		187,169
Plus 11-12 Revenues:		
Property Tax Revenue	1,900,000	
Interest Earnings	1,000	
Total Revenues		1,901,000
<i>Equals Total Resources</i>		2,088,169
Less 11-12 Expenditures and Commitments		
Maintenance & Operations	36,950	
City Administration	66,000	
Educational Facilities	395,000	
TIRZ Developer Projects	1,205,754	
Total Expenditures		1,703,704
<i>Ending Fund Balance 9/30/12</i>		\$ 384,465

	Estimated 2010-11	Projected 2011-12
Revenues	\$ 1,874,444	\$ 1,901,000
Expenditures & Commitments	1,844,767	1,703,704
Revenues over Expenditures	\$ 29,677	\$ 197,296

**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		
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
2010	2,261,907,760	582,963,159	514,944,192	2,329,926,727

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	1,422,739,210	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%
0.71	2,329,926,727	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 ¹			Overlapping Rates			
	Basic Rate	General Obligation Debt Service	Total Direct	Harris County Flood Control District ²	Harris County ²	Port of Houston Authority ²	Harris County Board of Education ²
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
2010	0.619	0.091	0.710	0.029230	0.38805	0.02054	0.006581

Source: ¹ City of La Porte records
² Office of Harris County
³ Office of La Porte Independence School District
⁴ Office of San Jacinto Jr. College District

Overlapping Rates

Hospital District ²	La Porte I.S.D. ³	San Jacinto Jr. College District ⁴	Total
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
0.19216	1.325	0.176277	2.84784

City of La Porte, Texas
Principal Property Tax Payers
Current Year and Nine Years Ago
(Unaudited)

2010			2001		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Conoco Phillips Co.	\$ 63,702,828	2.89%	Conoco Inc	\$ 47,187,810	3.53%
Oxy Vinyls LP	49,177,149	2.23%	PPG Industries	44,908,720	3.36%
Equistar Chemicals LP	48,220,926	2.19%	Equistar Chemicals, LP	44,664,700	3.34%
Granite Underwood Dist Ctr LP	46,366,214	2.10%	Houston Light & Power	43,570,950	3.26%
Wilson Supply	44,964,903	2.04%	Solvay Polymers Corp.	37,068,510	2.77%
Underwood Distribution Ctr	38,895,000	1.76%	Occidental Electrochemical	31,648,750	2.37%
Ineos USA LLC	38,042,280	1.73%	Fina Oil & Chem. Co.	25,156,220	1.88%
Dow Chemical	28,930,683	1.31%	Dow Chemicals	20,688,570	1.55%
PPG Industries Inc.	26,768,472	1.21%	Oxy Vinyls LP	19,890,480	1.49%
Total Petrochemicals	24,500,733	1.11%	Dupont Dow Elastomers	11,860,110	0.89%
	<u>\$ 409,569,188</u>	<u>18.58%</u>		<u>\$ 326,644,820</u>	<u>24.43%</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
2001	10,026,496	9,780,571	97.55%	218,014	9,998,585	99.72%
2002	10,786,185	10,463,515	97.01%	308,219	10,771,734	99.87%
2003	10,826,184	10,491,257	96.91%	304,547	10,795,804	99.72%
2004	11,178,351	10,829,202	96.88%	300,527	11,129,729	99.57%
2005	11,669,473	11,334,572	97.13%	271,368	11,605,940	99.46%
2006	12,080,351	11,755,121	97.31%	265,023	12,020,144	99.50%
2007	12,703,850	12,418,873	97.76%	234,079	12,652,952	99.60%
2008	13,857,467	13,476,872	97.25%	236,325	13,713,197	98.96%
2009	15,654,937	15,377,149	98.23%	196,930	15,574,079	99.48%
2010	16,542,483	16,309,818	98.59%	-	16,309,818	98.59%

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
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
2010	11,665,000	26,350,000	4,050,000

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

Business-Type Activities

Water and Sewer Revenue Bonds	General Obligation Refunding Bonds	Other Obligations	Total Primary Government	Percentage of Personal Income	Per Capita
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
-	-	5,660,000	47,725,000	N/A	1,298

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 ¹	Per Capita ²
	General Obligation Bonds	Certificates of Obligation	Less: Amounts Available in Debt Service Fund			
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	2,151,483	35,483,517	1.61%	965
2010	15,715,000	26,350,000	3,117,688	38,947,312	1.67%	1,152

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Per Capita provided from the 2010 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, 2010
 (unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Harris County	\$ 2,160,291,628	0.82%	\$ 17,714,391
Harris County Department of Education	8,160,000	0.82%	66,912
Harris County Flood Control District	102,539,024	0.82%	840,820
Harris County Toll Road - Toll Road Bonds (a)	-	0.82%	-
La Porte ISD	228,325,000	39.10%	89,275,075
Port of Houston Authority	763,619,397	0.82%	6,261,679
San Jacinto Jr. College District	268,105,000	5.95%	15,952,248
Subtotal, overlapping debt	\$ 3,531,040,049		\$ 130,111,125
City of La Porte direct debt	43,640,000	100%	\$ 43,640,000
Total direct and overlapping debt			\$ 173,751,125

(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				
	2001	2002	2003	2004	2005
Debt limit	\$ 35,568,480	\$ 37,615,775	\$ 37,816,613	\$ 39,010,173	\$ 40,872,224
Total net debt applicable to limit	11,291,932	14,720,390	10,372,787	9,245,503	15,620,369
Legal debt margin	<u>\$ 24,276,548</u>	<u>\$ 22,895,385</u>	<u>\$ 27,443,826</u>	<u>\$ 29,764,670</u>	<u>\$ 25,251,855</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				
2006	2007	2008	2009	2010
\$ 42,379,165	\$ 44,805,817	\$ 48,762,244	\$ 55,123,000	\$ 58,248,168
15,926,113	18,855,756	18,064,842	15,190,000	18,832,688
<u>\$ 26,453,052</u>	<u>\$ 25,950,061</u>	<u>\$ 30,697,402</u>	<u>\$ 39,933,000</u>	<u>\$ 39,415,480</u>

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed value	\$ 2,329,926,727
Add back: exempt property	\$ 514,944,192
Total assessed value	\$ 2,844,870,919
Debt limit (2.5% of total assessed value)	58,248,168
Debt applicable to limit:	
General obligation bonds	\$ 15,715,000
Less: Amount set aside for repayment of general obligation debt	3,117,688
Total net debt applicable to limit	18,832,688
Legal debt margin	<u>\$ 39,415,480</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%
2010	33,800	N/A	N/A	33	7,781	8.2%

Sources:

Estimated population provided by the 2010 Census
 Personal income, per capita personal income is currently unavailable
 Median age provided by the 2010 Census
 School enrollment provided by LPIISD.
 Unemployment rates provided from the Bureau of Labor Statistics.

City of La Porte, Texas
Principal Employers
Current Year and Twelve Years Ago
(unaudited)

2010*				1998**			
Employer	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
La Porte ISD	1,154	1	4.20%	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	380	6	1.38%	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
Total	5,248		19.08%		6,121		

Source:

* City Economic Development Office

** City of La Porte Official Statement, Series 1998 General Obligation Bonds

Employment data for 2001 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 Six Fiscal Years
 (unaudited)

Function/Program	Fiscal Year					
	2005	2006	2007	2008	2009	2010
General Government	76	76	80	79	78	79
Public Safety	135	138	147	142	143	144
Public Works	32	32	32	32	32	32
Health & Sanitation	22	21	21	22	22	22
Culture and recreation	47	45	44	45	45	46
Water Services	26	27	25	25	25	25
Sewer Services	20	20	20	20	20	20
Golf Course	13	13	12	12	12	12
Sylvan Beach Convention Ctr.	3	3	4	4	4	0

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				
	2001	2002	2003	2004	2005
Police					
Physical arrests	2,114	2,193	2,271	2,000	2,330
Tickets processed	9,489	9,298	9,605	6,593	6,877
Fire					
Number of calls answered	584	610	976	1,343	1,747
Inspections	N/A	N/A	N/A	500	500
Highways and streets					
Street resurfacing (linear feet)	42,000	26,200	27,800	33,800	22,975
Potholes repaired	232	271	413	524	531
Sanitation					
Cu. Yds. Garbage collected	28,025	28,655	28,243	29,675	30,022
Cu. Yds. Trash collected	48,049	52,796	50,111	54,875	49,140
Culture and recreation					
Fitness center admissions	68,668	73,764	76,311	84,353	81,868
Water					
Number of water meters	10,699	10,957	10,987	11,189	11,391
Average daily water consumption (million gallons)	4.1	3.1	4.0	3.8	4.1
Water mains breaks	505	491	440	299	437
Wastewater					
Average daily sewer treatment (thousands of gallons)	3.9	3.4	3.9	4.0	3.5
Golf Course					
Number of Paid Rounds Played	43,063	42,540	38,594	38,901	34,961

Source: City Departments

Notes: N/A - Data not available

Fiscal Year

2006	2007	2008	2009	2010
2,465	2,489	2,642	2,737	2,538
8,212	9,652	15,352	16,098	16,603
2,028	1,603	1,799	1,409	1,559
N/A	600	320	600	690
27,835	22,100	19,887	23,559	38,365
321	1,260	996	1,012	1,236
30,795	29,279	29,282	29,894	29,642
49,140	52,250	48,136	78,900	48,368
70,558	62,828	62,245	53,401	78,118
11,592	11,743	11,913	11,968	12,015
3.9	3.8	4.0	4.0	3.9
483	467	455	498	417
2.8	3.9	3.2	2.8	3.7
32,731	32,433	35,839	36,009	31,271

City of La Porte, Texas
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years
 (unaudited)

Function/Program	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Public Safety										
Police Station	1	1	1	1	1	1	1	1	1	1
Police Officers	71	71	72	72	72	73	74	74	74	75
Reserve Officers	3	5	5	5	5	5	6	2	1	2
Fire Stations	4	4	4	4	4	4	4	4	4	4
Sanitation										
Collection trucks	13	13	14	14	14	14	14	14	14	14
Highways and streets										
Streets (miles)	160	164	164	164	211	217	211	295	126	126
Streetlights	2,072	2,109	1,533	1,665	2,192	1,803	1,804	2,400	2,387	2,387
Traffic signals	3	3	3	3	3	3	3	3	7	5
Culture and recreation										
Parks acreage	462	463	463	463	337	339	347	347	356	356
Parks P	18	18	19	19	21	21	22	22	21	21
Swimming pools	6	6	6	6	6	6	6	6	6	5
Recreation Centers	1	1	1	1	1	1	1	1	1	4
Senior Center	1	1	1	1	1	1	1	1	1	1
Water and Sewer										
Water Mains (miles)	229	231	231	231	165	168	176	178	180	180
Fire Hydrants	1,800	1,800	1,800	1,800	1,800	1,800	1,076	1,161	1,168	1,179
Sanitary Sewers (miles)	185	186	187	187	187	187	189	189	191	191
Storm Sewers (miles)	88	88	89	89	89	92	92	92	92	95

Source: City Departments

City of La Porte, Texas

FINANCIAL MANAGEMENT POLICIES



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

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

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

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

“Best Management Practices” Financial Policies	In compliance?	Found on Page
1. Develop a policy to guide the creation, maintenance, and use of resources for financial stabilization purposes.	Yes	431
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	429
3. Adopt a policy to guide the issuance and management of debt.	Yes	431
4. Adopt a policy on the maximum amount of debt and debt service that should be outstanding at any one time.	Yes	432
5. Adopt a policy limiting the use of one-time revenues for ongoing expenditures.	Yes	428
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	426
8. Adopt a policy that encourages a diversity of revenue sources.	Yes	428
9. Develop a policy to guide the financial actions to be undertaken in the event of emergencies, natural disasters, or other unexpected events.	Yes	428

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: City staff is continually 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: In 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 twenty-first 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.**

Annual review - The City Manager shall direct an annual review of fees and charges for services and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service and to assure that one group of users are not subsidized by the general populace. **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 up to 5 percent of total expenses when appropriations allow. **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. FUND BALANCE / RESERVE POLICIES

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

General Fund

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

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

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

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

committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

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

Staff develops a General Fund rate model, which is a rolling ten-year average multi-year financing plan that is used to forecast year – end balances. By compiling all projected resources, General Fund disbursements, general capital needs and operating transfers, staff develops a rate model. If the rate model indicates an impending deficit, contingency plans are developed to relieve those deficits such that current levels of excellent customer service may be delivered without interruption to La Porte citizens. **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 March 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 March following the fiscal year end. The CAFR is distributed to appropriate federal/state agencies, and other users, including but not limited to, students, other cities, bondholders, city staff, financial institutions, required information depositories, and others.

The Single Audit report is prepared and presented to grantors no later than nine months following the fiscal year end. The Single Audit report lists the status and current operations of all federal/state and local funding awarded and received.

The Accounting Department distributes monthly reports that include schedules/statements that present interim results of operations and an executive summary.

The Accounting Department prepares such other reports as are sufficient for management to plan, monitor, and control the City's financial affairs. If delays will occur, the Director of Finance will notify City Management and City Council of the delay and the underlying reasons. **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
August 1997
November 2000
February 2003
February 2005
October 2005
July 2009
May 2011

City of La Porte, Texas

Michael G. Dolby, CPA
Director of Finance

Shelley Wolny
Treasurer

I. **POLICY**

It is the policy of the City of La Porte, Texas (the "City") to administer and invest its funds in a manner which will preserve the principal and maintain the liquidity through limitations and diversification while meeting the daily cash flow requirements of the City. The City will invest all available funds in conformance with legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

The purpose of this investment policy is to comply with all statutes governing the investment of the City's funds, including the Public Funds Investment Act, Chapter 2256 of the Texas Government Code (the " Act"), which requires the City to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

II. **SCOPE**

The City will strive to earn a return on funds invested at the highest investment return possible after taking in consideration the primary goals of preservation of principal and liquidity of funds invested, consistent with the policy objectives described below. This investment policy applies to the investment activities of the government of the City of La Porte, Texas.

FUNDS INCLUDED The City's funds, which are pooled together and constitute the investment portfolio, include all financial assets of all funds managed by the City, including but not limited to receipts of tax revenues, charges for services, bond proceeds, interest incomes, loans and funds received by the City where the City performs a custodial function. These funds are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds

Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. **OBJECTIVES**

SAFETY The primary objective of the City's investment activity is the preservation of capital and the protection of investment principal in the overall portfolio. Each investment transaction shall seek first to ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. The City will strive to minimize credit risk by limiting investments to the safest types of investments, prequalifying the financial institutions and broker/dealers with which the City conducts business, and diversify the investment portfolio so that potential losses on individual issuers will be minimized. To minimize interest rate risk, the City will ladder the portfolio and match investments with future cash requirements and invest operating funds in shorter, more liquid securities and investments.

LIQUIDITY The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same day liquidity.

PUBLIC TRUST All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment Officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. The governing body recognizes that in a diversified portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

YIELD (Optimization of Interest Earnings) The City's cash management portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

IV. **RESPONSIBILITY AND CONTROL**

Oversight Responsibility for the investment activity of the City of La Porte shall rest with the Fiscal Affairs Committee and the City Manager.

DELEGATION Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.

SUBORDINATES All persons involved in investment activities will be referred to as "Investment Officers." No person shall engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of Subordinate Investment Officers. All investment officers, including the Director of Finance, will demonstrate competence in the execution of the city's investments. All Investment Officers will insure compliance with the investment program with ongoing training and evaluation by management.

PRUDENCE Investments shall be made with 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 Director of Finance and the Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for

a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

ETHICS DISCLOSURE AND CONFLICTS OF INTEREST Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. Employees and Investment Officers shall disclose to the City Manager any material interests in financial institutions that conduct business with the City of La Porte, and shall further disclose any personal financial or investment positions that could be related to the performance of the City's investment portfolio. Employees and Investment Officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City of La Porte.

An Investment Officer of the City of La Porte who has a personal business relationship with an organization seeking to sell an investment to the City of La Porte shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City of La Porte shall file a statement disclosing that relationship. A statement required under subsection 2256.005(i) of the Act must be filed with the Texas Ethics Commission and the governing body of the City of La Porte.

TRAINING Investment Officers shall attend 10 hours of investment training within 12 months after taking office or assuming duties, and 10 hours every succeeding two years that begins on the first day of the fiscal year, which is October 1st, and consists of the two consecutive fiscal years after that date. The investments training shall be provided from an independent source approved by the Fiscal Affairs Committee to insure the quality and capability of investment management in compliance with the Act. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Training shall be in accordance with the Act and shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with statutes governing the investment of public funds.

V. **REPORTING**

Investment reports shall be prepared quarterly and be signed and submitted by the Investment Officers, in a timely manner. These reports will be submitted to the City Manager and City Council. This report shall describe in detail the investment position of the City, disclose the market value and book value of each fund group as well as each separate investment, and state the maturity date of each security and accrued interest for the reporting period. The report shall include all information as required by Section 2256.023 of the Act. It must also express compliance of the portfolio to the investment strategy contained in the City's Investment Policy, the Act, and Generally Accepted Accounting Principles (GAAP).

MONITORING The market price 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 investment reports. Investments with minimum rating requirements will be monitored for rate changes and liquidation of such investments will be determined at such time.

VI. INVESTMENTS

ACTIVE PORTFOLIO MANAGEMENT The City intends to pursue active versus passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

AUTHORIZED INVESTMENTS The following are authorized investments for the City and all are authorized and further defined by the Act. Only those investments listed in this section are authorized.

- A. Obligations, including letters of credit, of the United States or its agencies and instrumentalities; direct obligations of this state or its agencies and instrumentalities; other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States; and obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent. (Section 2256.009 (a) of the Act)

The following are not authorized investments under Section 2256.009 (b) of the Act:

- obligations whose payment represents the coupon payment on the outstanding principal balance of the underlying mortgage-backed security collateral and pays not principal (Interest only bonded);
 - obligations whose payment represents the principal stream of cash from the underlying mortgage-backed security collateral and pays no interest (Principal only bonds);
 - collateralized mortgage obligations that have a final stated maturity date of greater than 10 years; and
 - collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.
- B. Fully collateralized certificates of deposit issued by a depository institution that has its main office or branch office in Texas, selected from a list adopted by the City and, guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor; secured by obligations authorized by this subchapter, or secured in any other manner and amount provided by law for deposits of the City. (Section 2256.010 of the Act)
- C. Fully collateralized repurchase agreements with a defined termination date; and secured by a combination of cash and obligations described by the Act (Section 2256.009 (a)(1)); such collateral, held in the City's name, and deposited at the time the investment is made with the City or an independent third party selected and approved by the City. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this Texas. Repurchase agreements and reverse repurchase agreements shall be entered into only with dealers who have executed a Master Repurchase Agreement with the City. The term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security

repurchase agreement is delivered. Money received by the City 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. (Section 2256.011 of the Act)

- D. Bankers' acceptances with a stated maturity of 270 days or fewer from the date of its issuance; liquidated in full at maturity; eligible for collateral for borrowing from a Federal Reserve Bank; and 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. (Section 2256.012 of the Act)
- E. Commercial Paper with a stated maturity of 270 days or fewer from the date of its issuance; and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies. (Section 2256.013 of the Act)
- F. AAA-rated, no-load money market mutual funds registered with and regulated by the Securities and Exchange Commission; having a dollar-weighted average stated maturity of 90 days or fewer; and includes in its investment objectives the maintenance of a stable net asset value of \$1 for each share. (Section 2256.014 of the Act) The Fund must provide the City with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. Section 80a-1 et seq.);

The City is not authorized by Section 2256.014 (c) of the Act to:

- invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves in other funds held for debt service, in mutual funds described in the Act (Section 2256.014);
 - invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in the Act (Section 2256.014); or
 - invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in the Act (Section 2256.014) in an amount that exceeds 10 percent of the total assets of the mutual fund.
- G. Guaranteed Investment Contracts (GICS) with a defined termination date; secured by obligations described in the Act (Section 2256.009) in an amount at least equal to the amount of bond proceeds invested under the contract; and pledged to the City and deposited with the City or with a third party selected and approved by the City. GICS are further subject to the limitations contained in Section 2256.015 of the Act.
 - H. AAA-rated, constant dollar, investment pools with a weighted average maturity of no greater than 90 days as authorized by the City Council and as further defined by the Act, which invests in eligible securities as authorized by Section 2256.016 of the Act.

EXISTING INVESTMENTS The Investment Officer is not required to liquidate investments that were authorized investments at the time of purchase. Any investments currently held that do not meet the guidelines of this policy shall be reviewed to determine the ability to liquidate. An investment that requires a minimum rating under this subchapter does not qualify as an authorized investment during the period the investment does not have the minimum rating. An entity shall

take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. If the investment cannot be liquidated because of material adverse change in the value since the time of purchase, and holding the investment to maturity does not negatively affect disbursements or cash flow, a recommendation of holding said investment to maturity is acceptable.

MAXIMUM MATURITIES The maximum stated maturity, from the date of purchase, for any individual investment may not exceed 5 years and the maximum dollar-weighted average maturity for the pooled fund group (investment portfolio) may not exceed 2 years.

DIVERSIFICATION It is the policy of the City to diversify its investment portfolios. Assets held in the pooled investment portfolio shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, specific issuer or specific class of securities. Diversification strategies shall be determined and revised periodically by the Fiscal Affairs Committee.

FINANCIAL INSTRUMENTS Maximum allowable percentages of the total portfolio for investments are stated as follows:

	Investment Type	Maximum Limit
1.	Investment Pools	100%
2.	Money Market Accounts	10%
3.	Certificates of Deposit	60%
4.	U.S. Government Securities	80%
5.	U.S. Agency Securities	80%
6.	Repurchase Agreements	50%
7.	Bankers' Acceptances	20%
8.	Commercial Paper	25%

VII. SELECTION OF FINANCIAL INSTITUTIONS AND BROKER DEALERS

SELECTION OF FINANCIAL INSTITUTIONS Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP) issued every five (5) years. In selecting depositories, the services available, service costs, and credit worthiness of institutions shall be considered, and the Director of Finance shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history.

The City shall select financial institutions from which the City may purchase certificates of deposit in accordance with the Act and this policy and will have a written depository agreement with the selected institution. The Investment Officer shall monitor the fiscal condition of financial institutions where certificates of deposit are held.

AUTHORIZED FINANCIAL BROKER/DEALERS AND INSTITUTIONS The Investment Officer shall maintain a list of broker/dealers and financial institutions authorized to provide investment services. These may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must submit: audited financial statements, proof of National Association of Security Dealers certification, and proof of state registration.

Before engaging in investment transactions with a financial institutions or broker/dealers, the Investment Officer shall have received, from a Qualified Representative of said firm, a signed Certification Form. (Exhibit B) This form shall attest that the individual responsible for the City's account with that firm has (1) received and reviewed the investment policy of the City; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards. Investment Officers of the City may not acquire or otherwise obtain any authorized investment described in the investment policy from a person who has not delivered a signed Certification Form. The Fiscal Affairs Committee shall at least annually review, revise, and adopt a list of qualified broker/dealers and other financial institutions that are authorized to engage in investment transactions with the City. (Exhibit A)

COMPETITIVE BIDDING All investment transactions must be competitively transacted and executed with broker/dealers or financial institutions that have been authorized by the City. The City will obtain at least three competitive offers. Exception: New issues will not be required to be competitively transacted as all broker/dealers would show the same price and yield.

VIII. COLLATERAL

COLLATERALIZATION OF PUBLIC DEPOSITS Collateralization requirements are governed by the Texas Government Code Chapter 2257 (Public Funds Collateral Act). All bank deposits, certificates of deposit, and repurchase agreements shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the required minimum collateral level will be a market value equal to no less than 102% of the deposits. Collateral levels should be monitored and maintained by the financial institution. Repurchase agreements shall be documented by specific agreement noting the collateral pledged in each agreement and should be monitored daily. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances.

Collateral shall always be held in the City's name by an independent third party with whom the City of La Porte has a current custodial agreement. Evidence of the pledged collateral shall be maintained by a written agreement. A safekeeping receipt must be supplied to the City of La Porte for any transaction involving sales/purchases/maturities of securities and/or underlying collateral, which the City of La Porte will retain. The right of collateral substitution is granted provided the substitution has prior approval of the City and is followed by the delivery of an original safekeeping receipt to the City, and replacement collateral is received prior to the release of original collateral.

COLLATERAL DEFINED The City shall accept only the following securities as collateral:

- A. FDIC insurance coverage;
- B. United States Treasuries and Agencies;
- C. Obligations, including letters of credit, of the United States or its agencies and instrumentalities.
- D. Other securities as approved by the Fiscal Affairs Committee.

SUBJECT TO AUDIT All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.

IX. **SAFEKEEPING AND CUSTODY**

SAFEKEEPING AGREEMENT All securities owned by the City shall be held in the City's designated third party safekeeping. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, description, maturity, cusip number yield and/or coupon and other pertinent information. Each safekeeping receipt shall clearly indicate that the instrument is held for the City of La Porte. All safekeeping arrangements shall be documented by the Investment Officer.

DELIVERY VERSUS PAYMENT All investment transactions shall be executed on a delivery versus payment basis. That is, funds shall not be wired or paid until verification has been made that the collateral was received by the Trustee. The collateral shall be held in the name of the City. The Trustee's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

X. **MANAGEMENT AND INTERNAL CONTROLS**

The Director of Finance shall establish a system of internal controls, which shall be reviewed by an independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City.

Controls and managerial emphasis deemed most important that shall be employed where practical are:

- A. Control of collusion
- B. Separation of duties
- C. Separation of transaction authority from accounting and record keeping
- D. Custodian safekeeping receipts records management
- E. Avoidance of physical delivery securities
- F. Clear delegation of authority to subordinate staff members
- G. Documentation on investment bidding events
- H. Written confirmation of transactions for investments and wire transfers
- I. Reconciliation and comparisons of security receipts with the investment subsidiary records
- J. Compliance with investment policies
- K. Accurate and timely reports
- L. Validation of investment maturity decisions with supporting cash flow data
- M. Adequate training and development of Investment Officers
- O. Review of financial condition of all brokers, dealers and financial institutions
- P. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies

COMPLIANCE AUDIT The City shall perform, in conjunction with its annual financial audit, a compliance audit of management controls on investments and adherence to the entity's established investment policies. The audit shall include a formal review of the quarterly investment reports by an independent auditor and the results reported to the governing body by the independent auditor. Also, the governing body shall review its investment policy and investment strategy not less than annually and adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and strategy, and recorded any changes made to them.



Glossary of Terms

AFIS – An acronym meaning Automated Fingerprint Identification System.

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

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

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

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

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

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

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

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

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

BOND ISSUE - Bonds sold.

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

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

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

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

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

CAFR – An acronym meaning Comprehensive Annual Financial Report.

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.



Chart of Revenue Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Chart of Revenue Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Chart of Revenue Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Chart of Revenue Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Chart of Revenue Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SALE OF MATERIALS - Proceeds from the sale of materials.

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

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

Chart of Revenue Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Chart of Revenue Accounts

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

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

WATER METERS - Proceeds from the installation of water meters.

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

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

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

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

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

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



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 for the Hotel/Motel Fund to account for costs related to the annual 4th of July Fireworks display and celebration.
- 2078 **CONFIDENTIAL FUNDS** – Used by the Police Department for investigational purposes, such as the purchase of information, services or evidence. Strict guidelines for use of these funds are adhered to.
- 2090 **MACHINERY/TOOLS/EQUIPMENT** - Non-capital expenditures for machinery, tools and equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are calculators and cameras.
- 2091 **OFFICE FURNITURE** - Non-capital expenditures for office furniture that do not meet the \$5,000 minimum expenditure requirement. Items included in this account are chairs, desks and file cabinets.
- 2093 **COMPUTER EQUIPMENT** – Non-capital expenditures for computer equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are personal computers, printers, copiers and fax machines.
- 3001 **MEMBERSHIPS AND SUBSCRIPTIONS** - Memberships to professional organizations and subscriptions to professional publications.
- 3020 **TRAINING/SEMINARS** - Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.

Chart of Operating Expense (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 \$5,000.00 should be capitalized and charged to account 8002.

- 4007 **FIRE HYDRANTS** - Cost incurred for maintenance and repair of fire hydrants.

- 4008 **PUMPS/MOTORS** - Cost incurred for maintenance and repair of pumps and motors. Repair costs exceeding \$5,000.00 should be capitalized and charged to account 8021.

- 4010 **RECREATION/EDUCATION EQUIPMENT** - Cost incurred for maintenance and repair of recreational and educational equipment.

- 4011 **BUILDING MAINTENANCE** - Cost incurred for maintenance and repair of buildings. Included in this account are replacement of existing carpet, paint, electrical repairs and roof repairs. Does not include light bulbs and batteries, they are charged to account 2015. Repairs exceeding \$5,000.00 should be capitalized and charged to account 8002.

- 4012 **WATER LINE MAINTENANCE** - Cost incurred for maintenance and repair of water lines.

- 4013 **SEWER LINE MAINTENANCE** - Cost incurred for maintenance and repair of sewer lines.

- 4015 **PAVING** - Cost incurred for maintenance and repair of streets, curbs, gutters and other paved surfaces.

- 4017 **SEWER PLANT LIFT STATIONS** - Cost incurred for maintenance and repair of sewer plant and related lift stations.

- 4018 **PARK GROUNDS** - Cost incurred for maintenance and repair of park grounds.

- 4019 **RENTAL OF EQUIPMENT** - Cost incurred for rental and maintenance of equipment not specifically identified above. Included in this account is the rental of pagers.

Chart of Operating Expense (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 \$5,000.00 per project. Improvement projects less than \$5,000.00 are recorded in account 4011.
- 8011 **OFFICE EQUIPMENT** - Cost to purchase office equipment exceeding \$5,000.
- 8012 **WATER TAPS** - Cost associated with the installation of water taps.
- 8013 **SEWER TAPS** - Cost associated with the installation of sewer taps.
- 8014 **WATER LINE REPLACEMENT** - Cost incurred to replace existing water lines.
- 8015 **SEWER LINE REPLACEMENT** - Cost incurred to replace existing sewer lines.

Chart of Operating Expense (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 Revenue Bonds and the General Debt Service Fund to pay for Water/Wastewater and Tax Bonds assumed in previous annexations.
- 9038 **DEBT SERVICE - SERIES I** - A transfer for debt service requirements of the La Porte Area Water Authorities Series I debt.
- 9039 **DEBT SERVICE - SERIES II** - A transfer for debt service requirements of the La Porte Area Water Authorities Series II debt.
- 9050 **CONTINGENCY** - Used by administration to record costs incurred that are infrequent and were unforeseen at budget preparation time.
- 9051 **EMERGENCY RESPONSE** – To record costs incurred due to a disaster of some sort, such as hurricane.
- 9072 **OPERATORS AGREEMENT** – To account for payments, agreed upon by the City of La Porte and the La Porte Area Water Authority, for the operation, maintenance, repair and management of the LPAWA property.
- 9080 **BILLING FOR CAPITAL RESERVE** - A billing to the three member cities of the La Porte Area Water Authority that is set aside as a reserve for future capital expansion.
- 9997 **SPECIAL PROGRAMS** - A Finance tool used as a space holder for new programs until the money is rolled into appropriate account.