

CITY OF LA PORTE, TEXAS

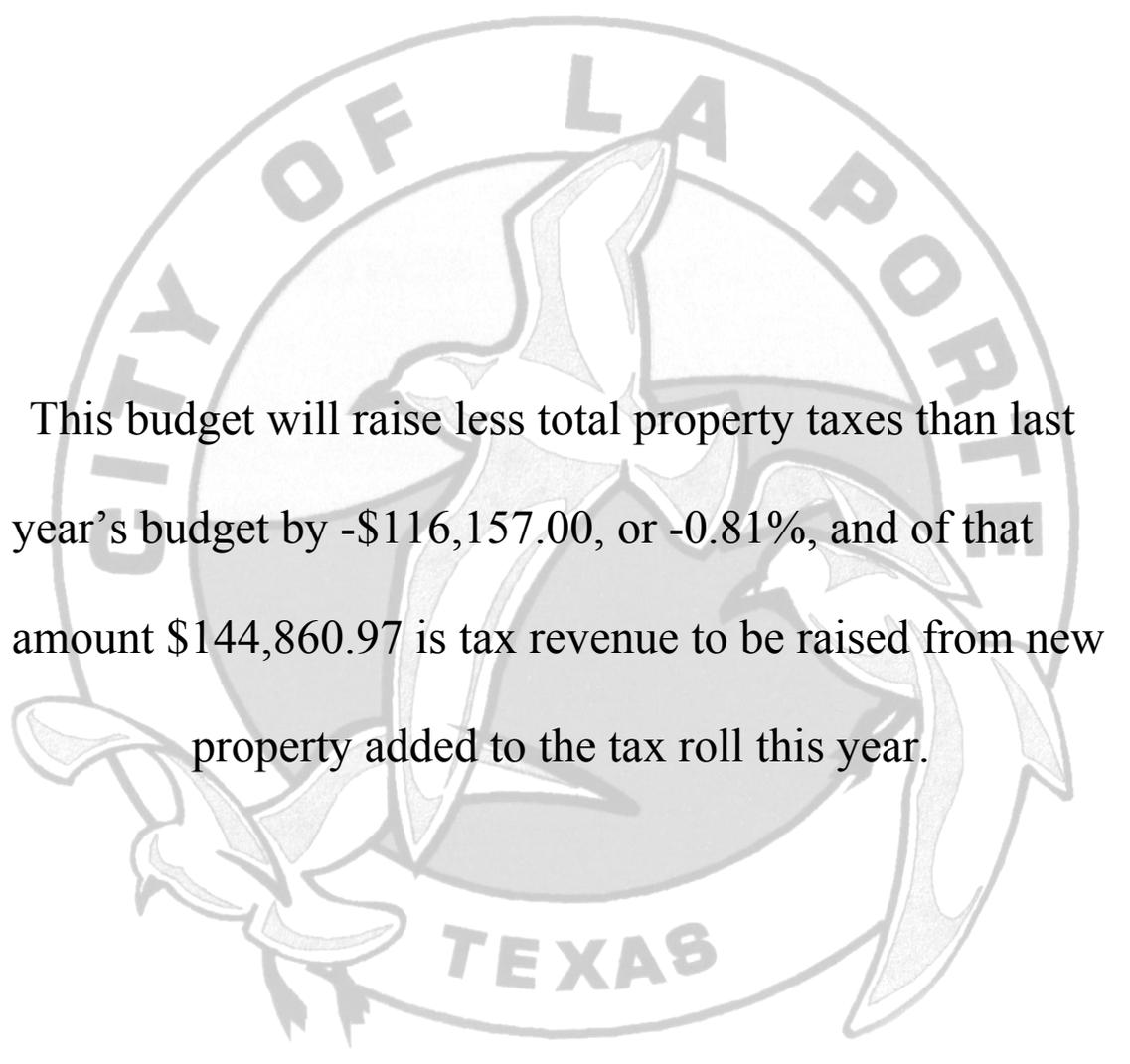
OPERATING BUDGET

OCTOBER 1, 2012 THROUGH SEPTEMBER 30, 2013



On the Cover: Many City of La Porte employees at the Pecan Park Sports Complex during public service week.





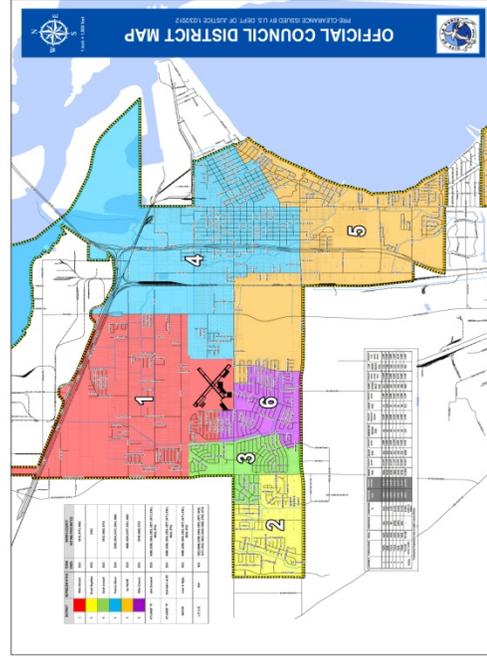
This budget will raise less total property taxes than last year's budget by $-\$116,157.00$, or -0.81% , and of that amount $\$144,860.97$ is tax revenue to be raised from new property added to the tax roll this year.



MAYOR AND CITY COUNCIL



Louis Rigby
Mayor



Tommy Moser
Council Person
District 4



Milke Clausen
Council Person
District 6



Dottie Kaminski
Council Person
At Large B



Jay Martin
Council Person
District 5



Michael Mosteit
Council Person
District 1



Chuck Engelken
Council Person
District 2



Daryl Leonard
Council Person
District 3



John P. Zemanek
Mayor Pro Tem
At Large A



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of La Porte
Texas**

For the Fiscal Year Beginning

October 1, 2011

Linda C. Sandson Jeffrey R. Egan

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, 2011.

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 2012-2013.

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 2012-2013 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 2012 Appraisal Roll is presented in this section. Additionally, the Personnel Summary, which recaps staffing levels by division for a three-year period is included in this section.

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

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

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

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

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

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

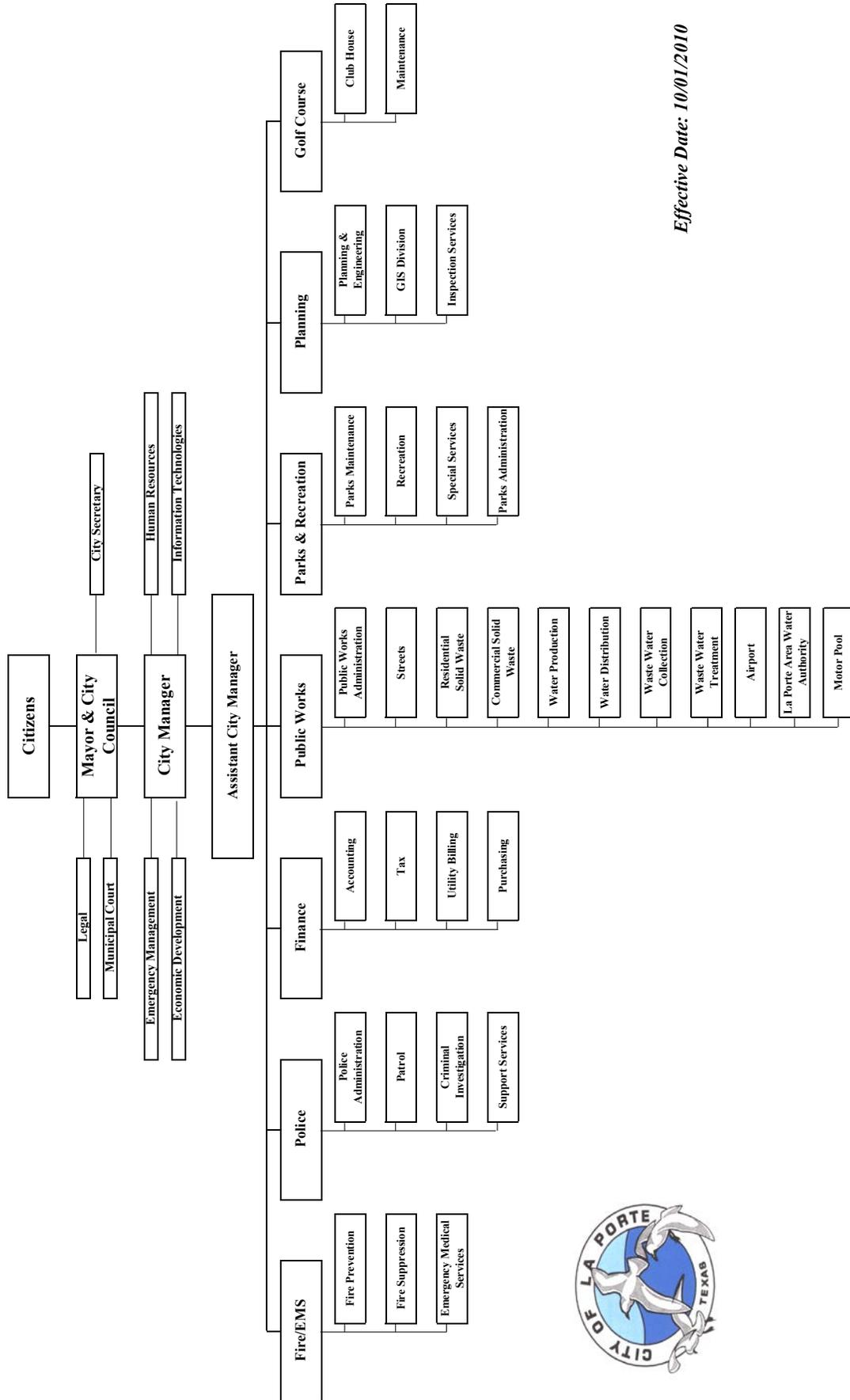
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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

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

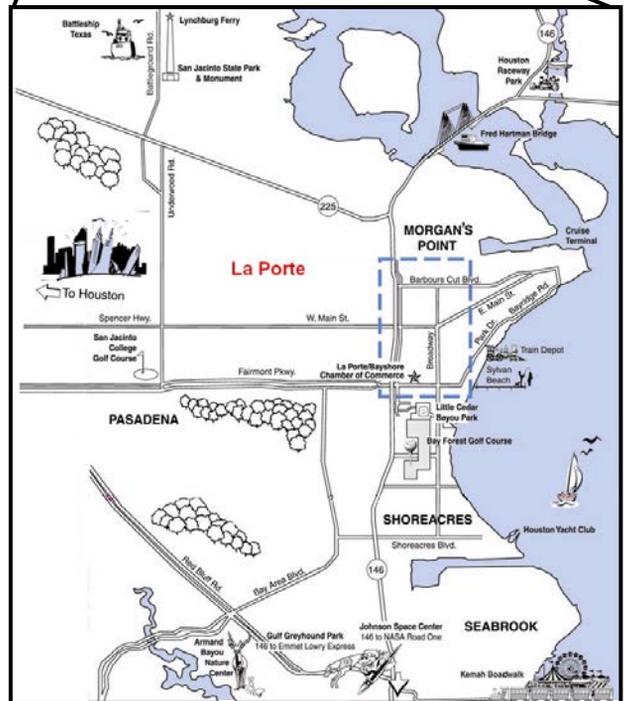
Should you have any questions or comments regarding the information presented in this document, please feel free to contact the Director of Finance or the Treasurer at 281-471-5020.

CITY OF LA PORTE ORGANIZATIONAL CHART



Effective Date: 10/01/2010









City of La Porte

Established 1892

September 30, 2012

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 2012-13 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 10, 2012. 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 2011-12</u> <u>ADOPTED BUDGET</u>	<u>FY 2012-13</u> <u>ADOPTED BUDGET</u>
General Fund	\$ 35,992,372	\$ 36,545,885
Utility Fund	7,761,033	8,079,358
Enterprise Funds	1,270,286	1,259,429
Internal Service Funds	7,992,816	8,232,982
Capital Improvement Funds	5,377,153	2,597,921
Debt Service Funds	4,746,099	3,503,754
Grant Fund	580,442	6,552,810
Street Maintenance Sales Tax Fund	1,050,000	1,200,000
Emergency Services District	705,000	802,785
Community Investment Fund	229,000	0
Hotel/Motel Fund	353,742	565,285
La Porte Development Corporation	1,806,710	816,318
Tax Increment Reinvestment	<u>1,703,704</u>	<u>2,613,579</u>
Total Authorized Operations	\$69,568,357	\$72,770,106

The figures outlined above represent an increase of \$3,201,749, which is an increase of 4.6% when compared to last year's budget. This budget is built around discussions that took place during the City Council's spring budget retreat. While capital improvements continue to be a focus in the budget; Council shifted the focus to reinstating merit for the employees and healthcare. Health care is projected to increase by approximately 10%. Employee's contributions have not been increased with the FY2013 budget; however, the health fund is continuing to be evaluated for savings opportunities, such as plan restructuring, and possible revenue options to manage the ever increasing cost of providing healthcare. Notable projects included in FY2013 are multiple technology focused project totaling \$250,000, drainage improvements, street improvements, and various utility improvements. Additionally, \$270,000 has been allocated for improvements on Main Street. The budget also includes vehicle/equipment replacements of \$1.4 million.

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. 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 increase 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. A more in-depth discussion of the revenues can be found on page 21.

Conservative revenue estimates and efforts to reduce expenditures have contributed to the City's strong financial position and have allowed the City to weather the economic 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, and this year's budget is based around the following themes: (1) no increase in the property tax rate, (2) reinstatement of merit increases for employees, (3) no increases in employee health care contributions for employees, (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 2012-13 City Budget is designed to render municipal services at a similar level as delivered in the prior year. Throughout the budget there are planned programs and projects that enhance the work environment and the community. Furthermore, our plan will continue to promote the expansion of recreation amenities for the general population. One will notice the alignment of resources to meet the goals and objectives of this City Council. We are convinced one of the reasons our staff has excelled in the public programs we offer is because City Council has provided employees with the resources needed to deliver these services.

INTRODUCTION

WHAT IS A BUDGET?

A budget is a document that sets forth the financial plan the City will follow in providing services to its citizens. It contains guidelines for normal operations as well as capital improvements to benefit the future. It is also an instrument whereby basic policies of the City can be presented along with their impact on services and operations. The budget is used by City Administration to monitor its operations and to assist its mid managers in performing their directives. Finally, the budget is the device that communicates to its readers the direction the City will follow in the future. Further information on the Budget Plan and Process can be found on page 16.

SUMMARY OF RESOURCES

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

RESOURCES DERIVED THROUGH TAXATION

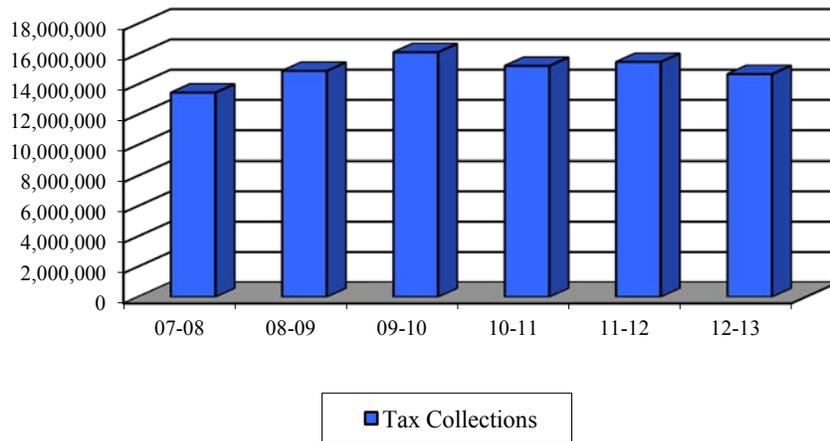
The resources derived from the taxation of property located in the City are by far the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2012-13 will mark the twenty-fourth year the City has maintained its tax rate at 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.

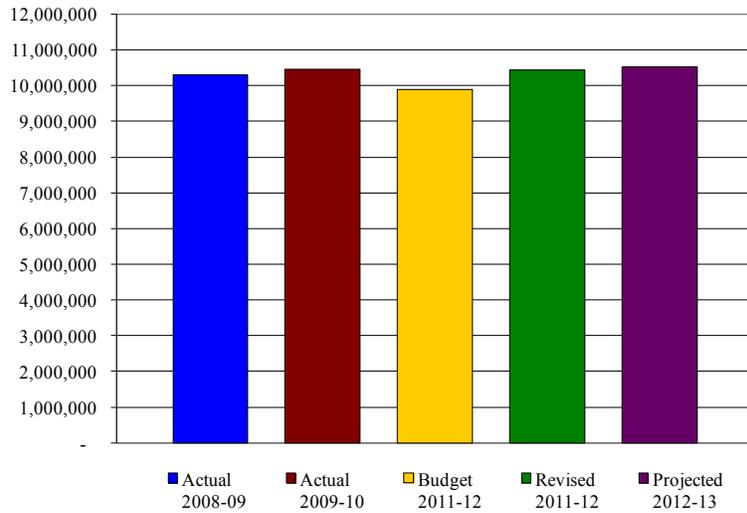
For fiscal year 2012-13, the City expects to collect \$14.7 million through the ad valorem tax process. The graph below portrays the actual collections for the last four fiscal years, estimated collections for fiscal year 2011-12 and projected collections for 2012-13.

*Ad Valorem Tax Collections
Six Year Comparison*



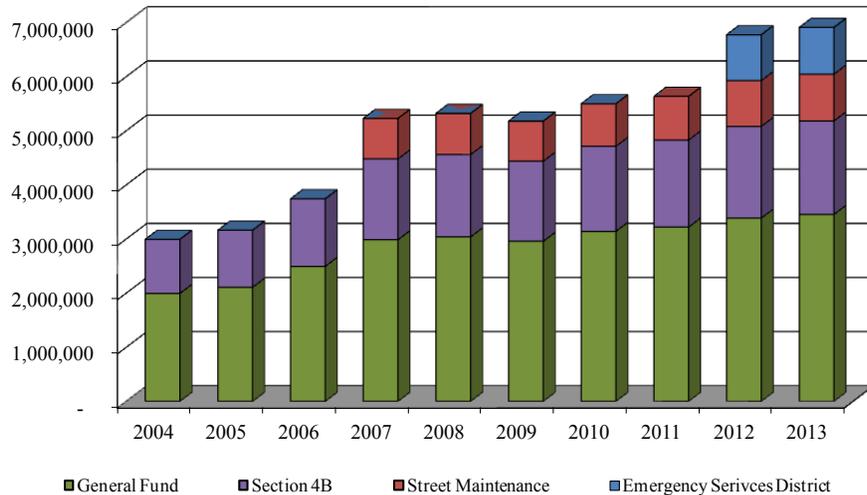
Another major revenue source that is derived utilizing the taxation process is the collection of “In Lieu of Tax” payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 22. The City expects to collect \$10.5 million from this revenue source. The graph on the following page shows that collections increased have remained steady over the last three years. In fiscal year 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 2013. The City expects to collect \$3.4 million for the General Fund and \$1.69 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 \$863,699 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 2012-13.

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 2012-13 is \$17.5 million. Listed below are major sources of revenues received from services rendered.

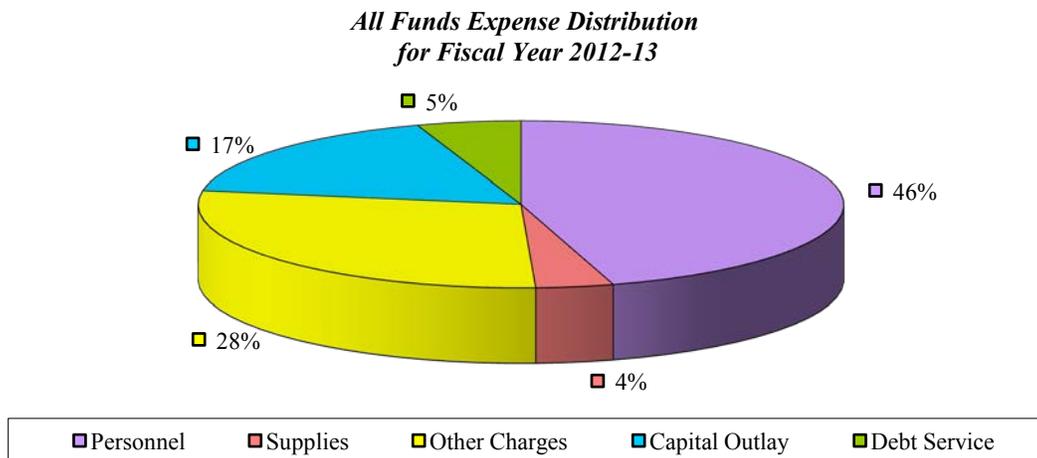
Service Rendered	Projected 2012-13 Resources
Water Production & Distribution	\$ 4,038,150
Wastewater Collection & Treatment	3,432,500
Residential Solid Waste Collection	2,135,000
Golf Course Fees	1,029,583

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 \$118,850 on its idle funds during fiscal year 2012-13, which represents an approximate 17% reduction from the current year estimate, and a 17% reduction when compared with the original budget for fiscal year 2012. 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.

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 \$19.9 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 70% 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 5% of the City's total budget at \$3.5 million.

The Capital Outlay category includes procurement of vehicles totaling \$1,355,135, Capital Improvement Projects totaling \$9.8 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.

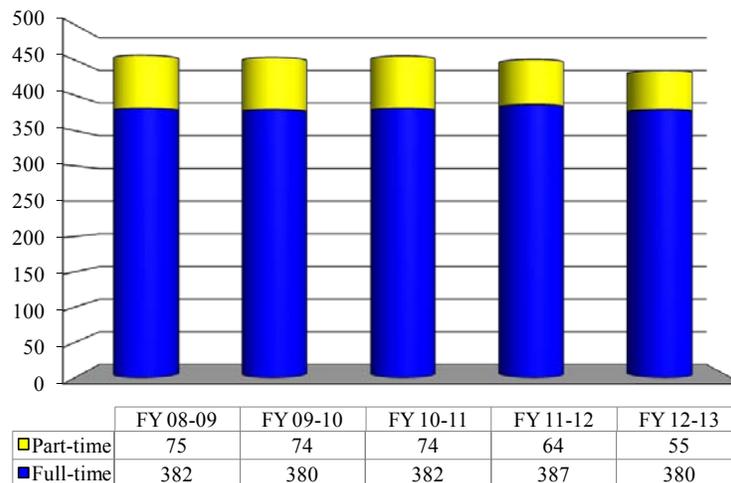
The Other category includes items such as utilities, training and education, and maintenance. This category totals \$19.1 million and represents 28% of the total budget. One of the largest expenditures in this category is for health insurance claims and administration costs and property insurance, which are both located in the Insurance Fund. These two expenditures total approximately \$5.7 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to \$5.1 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 2012-13, seven full-time and four part-time positions were eliminated. Additionally, the summer intern program has been discontinued further reducing part-time staffing. The eliminations were proposed after evaluating vacant positions throughout the City.

Below is a chart of the personnel growth in the City from FY 2009 through FY 2013.



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 2011-12 are currently estimated at \$37,871,101 which is \$2,338,577 or 6.58% greater than our original budget projection, which is due to increased property tax and in-lieu of tax collections and a land sale. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2011-12	Current Estimate 2011-12	Variance	Percent
General Property Taxes	\$ 12,530,934	\$ 13,088,026	\$ 557,092	4.45%
Franchise Fees	2,145,000	2,094,161	(50,839)	-2.37%
Sales Taxes	3,256,758	3,387,053	130,295	4.00%
Industrial Payments	9,900,000	10,426,115	526,115	5.31%
Other Taxes	80,000	60,000	(20,000)	-25.00%
Licenses & Permits	336,931	326,475	(10,456)	-3.10%
Fines & Forfeits	1,601,664	1,473,892	(127,772)	-7.98%
Charges for Services	3,955,693	3,943,942	(11,751)	-0.30%
Parks & Recreation	287,050	258,496	(28,554)	-9.95%
Recreation & Fitness Center	209,842	206,250	(3,592)	-1.71%
Golf Course	963,800	1,028,200	64,400	6.68%
Intergovernmental	1,000	0	(1,000)	-100.00%
Miscellaneous	50,000	1,383,194	1,333,194	2666.39%
Operating Transfers	148,852	123,797	(25,055)	-16.83%
Interest	<u>65,000</u>	<u>71,500</u>	<u>6,500</u>	10.00%
Total	\$ 35,532,524	\$ 37,871,101	\$ 2,338,577	6.58%

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

Sales Taxes are expected to increase by \$130,295 or 4.00% due to increased economic activity within the City. Original projections were conservative due to the downturn in the economy and uncertainty of the impact on the City's sales taxes.

Industrial Payment collections are expected to be greater than original projections due to an increase in inventory levels. Additionally, the 2.5% that was allocated to the Community Investment Fund has been included in the General Fund, as those monies will no longer be held in a separate fund.

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.

Parks and Recreation revenues are projected to be lower than originally projected due to decreased activity at the wave pool and swimming pools.

Interest Earnings are estimated to be up from by \$6,500 from the original budget. 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. While rates remain low, earnings have leveled out and it is projected that interest earnings will remain around \$70,000 annually.

The revenues for the new fiscal year are projected at \$36,782,412, which is \$1,249,888, or 3.52%, higher than they were in the current year. The revenues for the new fiscal year are shown below:

Category	Original Projection 2011-12	Projection 2012-13	Variance	Percent
General Property Taxes	\$ 12,530,934	\$ 13,220,588	\$689,654	5.50%
Franchise Taxes	2,145,000	2,131,502	(13,498)	-0.63%
Sales Taxes	3,256,758	3,454,794	198,036	6.08%
Industrial Payments	9,900,000	10,530,376	630,376	6.37%
Other Taxes	80,000	60,000	(20,000)	-25.00%
Licenses & Permits	336,931	375,975	39,044	11.59%
Fines & Forfeits	1,601,664	1,445,220	(156,444)	-9.77%
Charges for Services	3,955,693	3,829,041	(126,652)	-3.20%
Parks & Recreation	287,050	271,300	(15,750)	-5.49%
Recreation & Fitness Center	209,842	215,000	5,158	2.46%
Golf Course	963,800	1,029,583	65,783	6.83%
Intergovernmental	1,000	0	(1,000)	-100.00%
Miscellaneous	50,000	40,000	(10,000)	-20.00%
Operating Transfers	148,852	107,533	(41,319)	-27.76%
Interest	<u>65,000</u>	<u>71,500</u>	<u>6,500</u>	10.00%
Total	\$ 35,532,524	\$ 36,782,412	\$ 1,249,888	3.52%

Property taxes are projected to increase by 5.5% from the original 2012 projection. Although the 2013 budget shows an increase of 5.5% from 2012, it represents a conservative 1% increase from the estimated 2012 collections. The Preliminary Certified Estimates provided by HCAD projected values to remain relatively flat.

Sales Taxes are projected to increase by \$198,036 from the current year budget due to increased economic activity within the City. While the projected increase over the original budget shows a 6% increase, current year sales tax revenues have exceeded original estimates and the projection for fiscal year 2013 represents a more modest 2% increase.

Industrial Payments are expected to increase from the fiscal year 2012 budget by 6.4%. The 2013 revenues are projected to remain in line with the 2012 estimates. The increase show above is due to the reallocation of 2.5% of the in-lieu payments from the former Community Investment Fund to the General Fund. For 2013, 100% of industrial payments will go into the General Fund. Unanticipated inventory levels could increase collections; however, inventory is not budgeted since it's not a dependable revenue source.

Licenses and Permits are projected to increase over the current year budget by 12%, or \$39,044. 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 10% from the current year budget. As mentioned previously when comparing fiscal year 2012 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.

Charges for Services are projected to decrease by 3%, or \$126,652. The decrease is due to the reduction in the lease of City property account for the expiration of a lease.

Parks and Recreation fees are projected to decrease due to a decrease in activity at the pools and wave pool. The projection is based on trend information from previous years.

Golf Course Fees and Charges are projected to increase based on current trends; however, weather conditions and economic factors can affect play time. Improvements have been made to the Golf Course over the past several years to keep the course in good condition and encourage play.

Interest earnings are expected to remain stagnant in fiscal year 2013. Interest rates remain at the lowest levels in decades, and although the General Fund balance has increased, earnings have been projected conservatively.

General Fund Expenditures

The General Fund expenditures for fiscal year 2011-12 are currently estimated at \$35,430,239, which is \$1,011,153 or 2.77%, less than the fiscal year 2011-12 budget.

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

Department	Budget 2011-12	Current Estimate 2011-12	Variance	Percent
Emergency Services	\$ 4,659,824	\$ 4,548,991	(110,833)	-2.38%
Police	10,520,849	10,435,162	(85,687)	-0.81%
Golf Course	1,324,413	1,291,086	(33,327)	-2.52%
Administration	4,499,778	4,318,643	(181,135)	-4.03%
Finance	1,448,628	1,413,157	(35,471)	-2.45%
Non-Departmental	2,923,307	2,538,625	(384,682)	-13.16%
Public Works	5,062,720	4,957,623	(105,097)	-2.08%
Parks & Recreation	3,928,497	3,869,853	(58,644)	-1.49%
Planning & Engineering	<u>2,073,376</u>	<u>2,057,099</u>	<u>(16,277)</u>	-0.79%
Total	\$ 36,441,392	\$ 35,430,239	(\$ 1,011,153)	-2.77%

The expenditures for the new year are budgeted at \$36,545,885, which is \$104,493, or less than 1% greater than the current fiscal year. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2011-12	Budget 2012-13	Variance	Percent
Emergency Services	\$ 4,659,824	\$ 4,582,319	(77,505)	-1.66%
Police	10,520,849	10,962,878	442,029	4.20%
Golf Course	1,324,413	1,385,494	61,081	4.61%
Administration	4,499,778	4,514,771	14,993	0.33%
Finance	1,448,628	1,458,348	9,720	0.67%
Non-departmental	2,923,307	2,595,463	(327,844)	-11.21%
Public Works	5,062,720	5,205,544	142,824	2.82%
Parks & Recreation	3,928,497	3,844,914	(83,583)	-2.13%
Planning & Engineering	<u>2,073,376</u>	<u>1,996,154</u>	<u>(77,222)</u>	-3.72%
Total	\$ 36,441,392	\$ 36,545,885	\$ 104,493	0.29%

Of the thirty-three different General Fund divisions comprising these Departments, fourteen (14) budgeted at amounts equal to or less than their 2011-12 budget level and thirteen (13) 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.

Police Department (Patrol Division) – The Patrol Division is increasing by 7% due to the inclusion of computer hardware and software related to the DVR systems for the patrol cars. The increase in this division is offset by a decrease to the Information Technologies division.

Golf Course (Maintenance Division) – The increase of 6% in the Golf Course Maintenance Division is due to increased Motor Pool lease fees and related vehicle maintenance costs.

Administration Department (Human Resources) – The Human Resources division accounts for part of the increase in the Administration department. The 10% increase in this division is mainly attributed to the addition of \$20,000 for a dependent audit of the health benefits.

Administration Department (Municipal Court) – The Municipal Court budget is increasing by 10% due to the conversion of the Municipal Court into a Court of Record. The increase can be seen mainly in the personal services category with the addition of the Presiding Judge position. The increase is offset with decreases to the judicial services category.

General Fund Overall Fund Condition

The projected end-of-year balance for the General Fund is \$20,278,856 which is approximately 56%, or 203 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 2011-12 are currently estimated at \$8,214,095, which is \$314,395 or 3.98%, more than our original budget projection. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2011-12	Current Estimate 2011-12	Variance	Percent
Other	\$ 6,200	\$ 6,250	\$ 50	0.81%
Water	4,499,750	4,769,922	270,172	6.00%
Sewer	3,370,850	3,414,923	44,073	1.31%
Operating Transfers	21,000	21,000	0	0.00%
Interest	<u>1,900</u>	<u>2,000</u>	<u>100</u>	5.26%
Total	\$ 7,899,700	\$ 8,214,095	\$ 314,395	3.98%

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 2011-12 has been a fairly dry year 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 \$8,061,800, which is \$162,100, or 2.05%, lower than they were in the current year. The decrease is mostly attributed to a more conservative estimate on water sales based on collections from the past few years. Sewer sales are approximately 80% of water sales; therefore, sewer revenues will be down as well. The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection 2011-12	Projection 2012-13	Variance	Percent
Other	\$ 6,200	\$ 6,500	\$ 300	4.84%
Water	4,499,750	4,594,450	94,700	2.10%
Sewer	3,370,850	3,458,850	88,000	2.61%
Operating Transfers	21,000	0	(21,000)	-100.00%
Interest	<u>1,900</u>	<u>2,000</u>	<u>100</u>	5.26%
Total	\$ 7,899,700	\$ 8,061,800	\$ 162,100	2.05%

Utility Fund Expenses

The Utility Fund expenses for fiscal year 2011-12 are currently estimated at \$7,948,297, which is \$159,454, or 2.05% greater than the Fiscal Year 2011-12 budget. The expenses, by division, for the current fiscal year are

shown below:

Department	Budget 2011-12	Current Estimate 2011-12	Variance	Percent
Water Production	\$ 592,302	\$ 569,379	(\$ 22,923)	-3.87%
Water Distribution	939,742	946,171	6,429	0.68%
Wastewater Collection	928,600	944,055	15,455	1.66%
Wastewater Treatment	1,243,710	1,213,538	(30,172)	-2.43%
Utility Billing	740,325	729,872	(10,453)	-1.41%
Non-departmental	<u>3,344,164</u>	<u>3,545,282</u>	<u>201,118</u>	6.01%
Total	\$ 7,788,843	\$ 7,948,297	\$ 159,454	2.05%

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 6% due to an increase in the transfer for Utility CIP projects. The \$200,000 increase was included to cover current and future projects.

The expenses for the new year are budgeted at \$8,079,358, which is \$290,515, or 3.73% greater than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2011-12	Budget 2012-13	Variance	Percent
Water Production	\$ 592,302	\$ 597,728	\$ 5,426	0.92%
Water Distribution	939,742	968,720	28,978	3.08%
Wastewater Collection	928,600	994,770	66,170	7.13%
Wastewater Treatment	1,243,710	1,251,868	8,158	0.66%
Utility Billing	740,325	757,624	17,299	2.34%
Non-departmental	<u>3,344,164</u>	<u>3,508,648</u>	<u>164,484</u>	4.92%
Total	\$ 7,788,843	\$ 8,079,358	\$ 290,515	3.73%

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 non-departmental division is up 5% due to an increase in the transfer for debt service for the Waste Water Treatment Plant. The transfer was decreased for several years due to a prefunding of debt.

Utility Fund Overall Fund Condition

The projected end-of-year working capital balance for the Utility Fund is \$1,957,822, which is approximately 24%, or 88 days of budgeted expenses. This is slightly below the targeted balance of 90 to 120 days of working capital as called for in the City's Financial Management Policies as adopted by City Council. 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 \$338,457, which leaves the fund fiscally stable at 9/30/13. The La Porte Area Water Authority is expected to have a working capital balance of \$2,440,627, which leaves the fund with an estimated 745 days of working capital at 9/30/13.

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 \$1,355,135 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 \$206,444 for estimated worker's compensation claims, \$286,224 for liability insurance and \$4.6 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 2012-13 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 2012-13 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 capital improvements scheduled for the 2013 fiscal year include \$250,000 for technology projects focused on security and storage improvements, public works projects (including \$500,000 for various utility improvements, \$250,000 for drainage and \$1.2 million for street improvements) and approximately \$270,000 for improvements to Main Street. Additionally, \$6 million has been included in the Grant Fund for drainage projects that will be reimbursed through grants. 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 25. The projects identified for the fiscal year 2012-13 are described in more detail in the Capital Improvement Funds section beginning on page 275.

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 20.

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 305. Highlights of the three funds are:

- During FY2013, 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 \$287,044 for debt service in the fiscal year 2012-13 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 25. 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 417. 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, 2011.

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

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

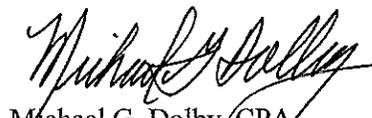
ACKNOWLEDGMENT

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

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

Respectfully submitted,


Corby Alexander
City Manager


Michael G. Dolby, CPA
Director of Finance

GENERAL BUDGET INFORMATION, PLAN AND PROCESS

INTRODUCTION

The city budget is a planning document for the use of financial resources during the fiscal year. The City of La Porte is a complex organization providing a wide range of services to its residents, customers and visitors. City resources annually exceed \$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 21.

BASIS OF ACCOUNTING

The basis of accounting is the method by which revenues and expenditures or expenses are recognized. The accounting treatment applied to a fund is determined by its measurement focus. All governmental type funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e. both measurable and available). Expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due, and compensated absences which are recognized when the obligations are payable from currently available financial resources.

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

BASIS OF BUDGETING

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

ACCOUNTING CODE STRUCTURE

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

FUND

Department/Division	G	U	A	WA	MP	I	T	SM	ES	HM	ED
<i>Fire</i>											
Prevention	X								X		
Suppression	X								X		
Emergency Medical Services	X								X		
<i>Police</i>											
Administration	X										
Patrol	X										
Criminal Investigation	X										
Support Services	X										
<i>Administration</i>											
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										
<i>Finance</i>											
Accounting	X										
Purchasing	X										
Tax	X										
Non-Departmental	X	X									
Utility Billing		X									
<i>Public Works</i>											
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						
<i>Parks & Recreation</i>											
Parks Maintenance	X										
Recreation	X										
Special Services	X										
Administration	X										
<i>Planning</i>											
Planning & Engineering	X										
Geographic Information Systems	X										
Inspections	X										

Abbreviations:

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

THE BUDGET PROCESS

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

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

After several reviews of the requests of the various Departments, and updating of the Revenue Forecast, the City Manager assembles a comprehensive document that is presented to City Council as the proposed budget for the new fiscal year. City Council and City Management conduct a series of public workshops to discuss and modify the budget as presented by the City Manager. This provides a second opportunity for review that policy changes and service levels are appropriate. Copies of the presented budget are made available to the general public prior to the public workshops so the public can have a complete understanding of the budget and can provide educated input. The budget preparation process culminates in late summer with the adoption of the budget for the new fiscal year. The budget calendar for the year is found on page 20.

Prior to September 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing on the following October 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain taxpayer comments. Prior to September 30, the budget is legally enacted through passage of an ordinance. Additional information on these procedures is available on page 19.

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 2012-13 Budget Process is as follows:

Saturday	April 14	Pre-Budget Workshop with Council
Tuesday	April 24	Budget Kickoff – Initial Discussion and Packet Distribution Begin Departmental Input Estimates and Projections
Friday	May 11	Proposed Budgets to Finance Preliminary Revenue Estimates/Projections Completed
Friday	May 27	Budget Review Completed by Finance
Tuesday	May 29	Proposed budgets to City Manager (Revenues & Expenditures)
Week	June 11-15	City Manager review with Departments
Thursday	June 28	Final Revenue Estimates Prepared
Friday	July 6	Budget review completed by City Manager
Monday	July 23	City Council to determine place and time of Public Hearing
Wednesday	Aug 1	City Manager sends City Council Proposed Budget
Week	Aug 13-17	City Manager Budget Workshops with Council
Sunday	Aug 26	Post Notice of Public Hearing and Notice of Property Tax Revenue Increase
Monday	Sep 10	City Council Adopts Budget/Public Hearing

ORGANIZATION OF FUNDS

The City has the following Fund Types and Funds:

GOVERNMENTAL FUND TYPES

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

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

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

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

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

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

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

ENTERPRISE FUNDS

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

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

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

INTERNAL SERVICE FUNDS

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

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

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

CAPITAL IMPROVEMENT FUNDS

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

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

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

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

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

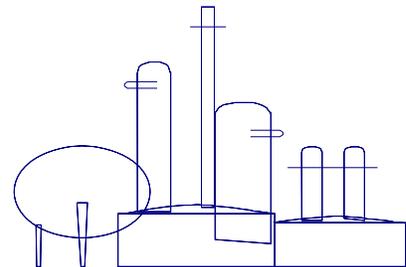
Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the 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 2011 was an estimated 34,138 people living within the City of La Porte. The increase for the last decade was 3.7% or 1,228 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>
2011	34,138	338	1%
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%

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.

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

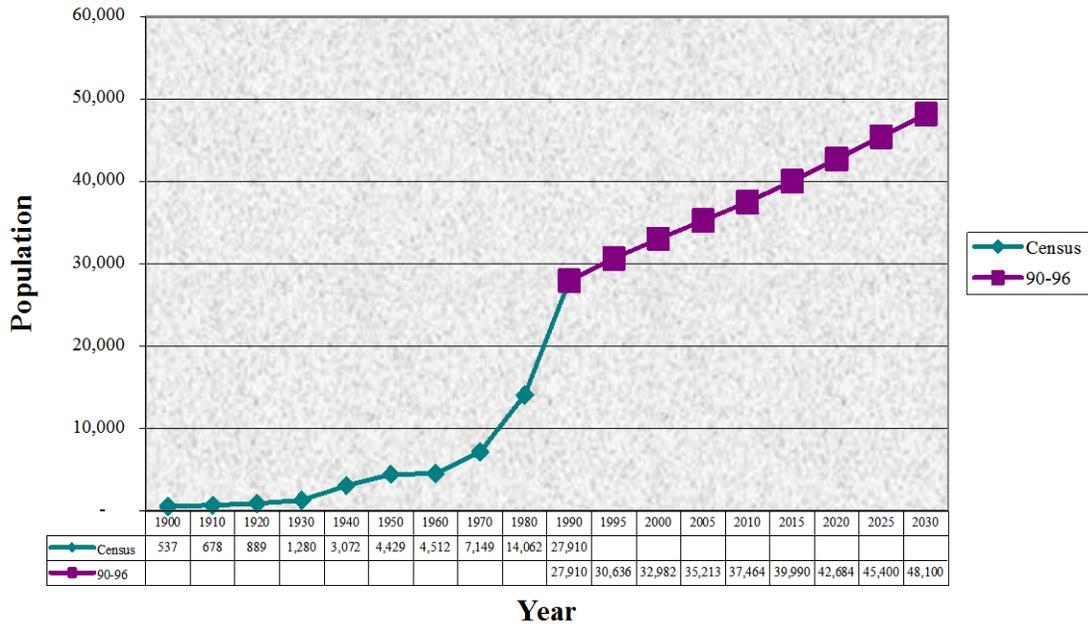
Income below poverty level, 1989

9 percent

Rate of Unemployment 1998

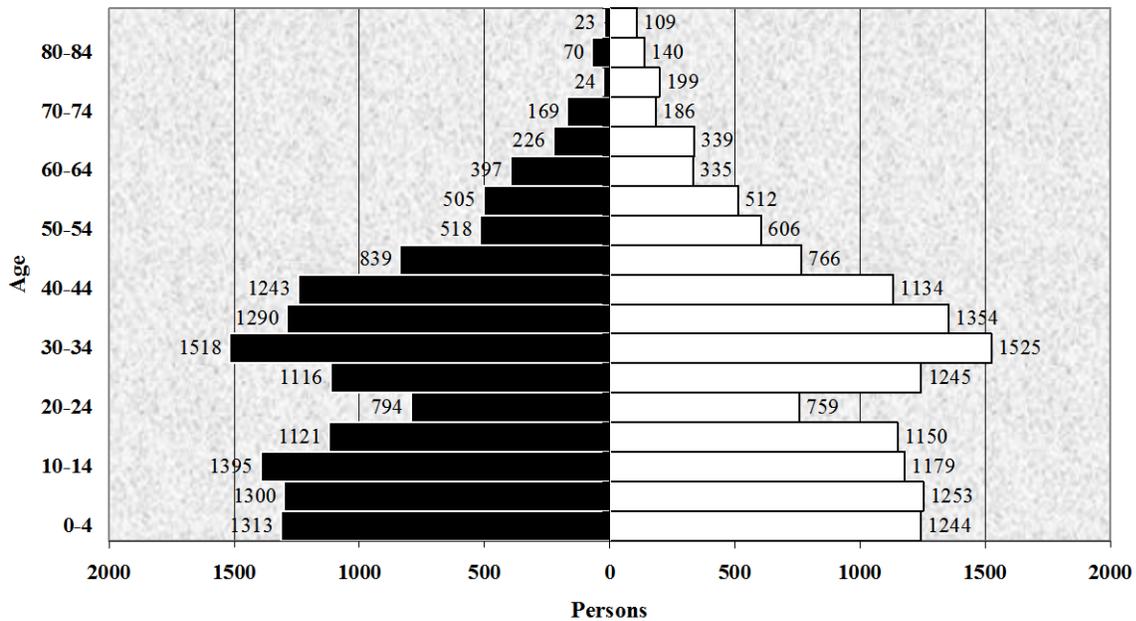
3.5 percent

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 09/30/12	FY 12-13 Revenues	FY 12-13 Expenses	Balance 09/30/13	Change in Fund Balance
Governmental Fund Types:					
General Fund	\$ 20,042,329	\$ 36,782,412	\$ 36,545,885	\$ 20,278,856	\$ 236,527
Grant Fund	954,254	6,360,348	6,552,810	761,792	(192,462)
Street Maintenance Sales Tax	446,577	864,699	1,200,000	111,276	(335,301)
Emergency Services District	184,449	864,699	802,785	246,363	61,914
Hotel/Motel Occupancy Tax	904,453	426,500	565,285	765,668	(138,785)
Section 4B Sales Tax	2,196,935	1,730,397	816,318	3,111,014	914,079
Tax Increment Reinvestment	1,105,313	1,634,048	2,613,579	125,782	(979,531)
Total Governmental Types	25,834,310	48,663,103	49,096,662	25,400,751	(433,559)
Enterprise:					
Utility	1,975,380	8,061,800	8,079,358	1,957,822	(17,558)
Airport	347,626	54,500	63,669	338,457	(9,169)
La Porte Area Water Authority	2,405,837	1,230,550	1,195,760	2,440,627	34,790
Total Enterprise	4,728,843	9,346,850	9,338,787	4,736,906	8,063
Internal Service					
Motor Pool	3,219,128	2,358,079	2,523,298	3,053,909	(165,219)
Insurance Fund	1,054,601	5,684,427	5,709,684	1,029,344	(25,257)
Technology Fund	856,077	170,083	-	1,026,160	170,083
Total Internal Service	5,129,806	8,212,589	8,232,982	5,109,413	(20,393)
Capital Improvement:					
General	780,266	280,000	673,500	386,766	(393,500)
Utility	22,208	301,000	175,000	148,208	126,000
Sewer Rehabilitation	134,074	250,500	350,000	34,574	(99,500)
Drainage Improvement Fund	191,821	266,350	250,000	208,171	16,350
2004 C/O Bond Fund	236,386	-	-	236,386	-
2006 GO Bond Fund	119,462	-	-	119,462	-
2007 C/O Bond Fund	23,391	-	23,391	-	(23,391)
2010 C/O Bond Fund	1,075,223	-	1,075,223	-	(1,075,223)
Other Infrastructure	50,807	-	50,807	-	(50,807)
Total Capital Improvement	2,633,637	1,097,850	2,597,921	1,133,566	(1,500,071)
Debt Service:					
General	3,216,700	2,459,168	2,508,337	3,167,531	(49,169)
Utility	291,202	287,544	296,861	281,885	(9,317)
La Porte Area Water Authority	-	698,556	698,556	-	-
Total Debt Service	3,507,901	3,445,268	3,503,754	3,449,415	(58,486)
Total All Funds	\$ 41,834,497	\$ 70,765,660	\$ 72,770,106	\$ 39,830,051	\$ (2,004,446)

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

Grant Fund – the 20% decrease is due to the utilization of reserve funding for the police department (seized funds) and municipal court (technology and security).

Street Maintenance Sales Tax Fund – the 75% decrease is due to street maintenance projects. The fund utilizes sales tax revenues passed for street maintenance and is not designed to build up fund balance reserve.

Emergency Services District (Sales Tax) – the 34% increase is due to higher than anticipated sales tax revenues. The fund utilizes sales tax revenues passed for the La Porte Fire Control, Prevention and EMS District and is not designed to build up fund balance reserve.

Hotel/Motel Occupancy Tax Fund – the 15% decrease is due to a transfer of \$145,000 for a capital improvement project, Main Street Electrical project. The fund utilizes sales tax revenues passed for street maintenance and is not designed to build up fund balance reserve.

La Porte Development Section 4B Sales Tax Fund – the 42% increase is due to fewer CIP projects planned from 4B funding in FY2013. The fund utilizes sales tax revenues passed for economic development and is not designed to build up fund balance reserve.

Tax Increment & Reinvestment Fund – 89% decrease is due to development project costs for the TIRZ.

Technology Fund – 20% increase due to no scheduled computer or technology replacements for fiscal year 2013. Similar to the Motor Pool Fund, this fund is designed to build reserves for upcoming replacements.

General CIP Fund – 50% decrease due to planned capital improvement projects.

Utility CIP Fund – 567% increase due to remaining balances not yet designated for a specific project. The fund receives \$400,000 annually from the Utility Operations Fund for capital improvement projects.

Sewer Rehabilitation Fund – 74% 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.

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 – 100% decrease due to the funding of drainage improvement projects for which the debt was issued.

Other Infrastructure CIP Fund – the 100% decrease is due to a sidewalk replacement project.

ORDINANCE NO. ²⁰¹²⁻~~12-~~3431

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2012 THROUGH SEPTEMBER 30, 2013; 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, 2012, through September 30, 2013, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 26, 2012, and a public hearing scheduled for September 10, 2012 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, 2012, through September 30, 2013.

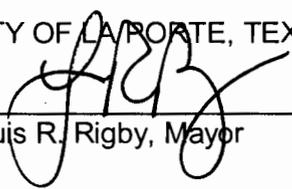
SECTION 2: Be it FURTHER ORDAINED, that the said City Council finds that all things requisite and necessary to the adoption of said Budget have been performed as required by charter or statute.

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 10th day of September, 2012.

CITY OF LA PORTE, TEXAS



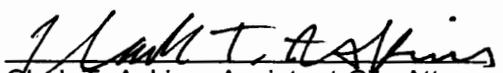
Louis R. Rigby, Mayor

ATTEST:



Patrice Fogarty, City Secretary

APPROVED:



Clark T. Askins, Assistant City Attorney

2012-09
RESOLUTION NO. ~~12~~

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2012 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 2012 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2012 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, 2012, property with a total appraised value of \$2,543,250,893.00 and a total taxable value of \$2,042,493,243.00.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$20,402,953.00 as of January 1, 2012;

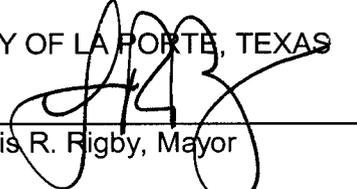
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA PORTE, THAT:

Section 1. the 2012 taxable roll in the amount of \$2,042,493,243.00, 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.

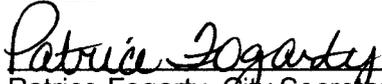
PASSED AND APPROVED this the 10th day of September, 2012.

CITY OF LA PORTE, TEXAS



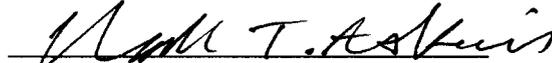
Louis R. Rigby, Mayor

ATTEST:



Patrice Fogarty, City Secretary

APPROVED:



Clark T. Askins, Assistant City Attorney

2012-
ORDINANCE NO. ~~3432~~ 3432

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, 2012, and ending September 30, 2013, 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, 2012, 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-four cents (\$.64) 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 seven cents (\$.07) 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.

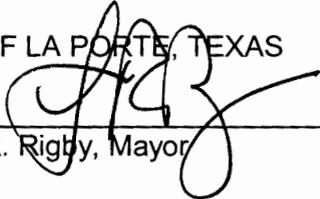
Section 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

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 10th day of September, 2012.

CITY OF LA PORTE, TEXAS



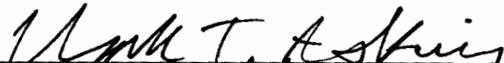
Louis R. Rigby, Mayor

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
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%
10-11	2,268,383,666	0.71	16,105,524	15,840,251	98.4%

Assessment basis for all years is 100%

**CITY OF LA PORTE
ANALYSIS OF TAX RATE
FOR FISCAL YEAR 2012-2013**

Appraised Valuation (100% Market)	2,543,250,893
Less Exemptions	500,757,650
Total Assessed (Taxable) Value	2,042,493,243
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	14,501,702
Estimated Collection Rate	98.0%
Estimated Tax Collections	14,211,669
Allocated to General Fund (Rate of .64)	12,810,518
Allocated to Debt Service (Rate of .07)	1,401,150

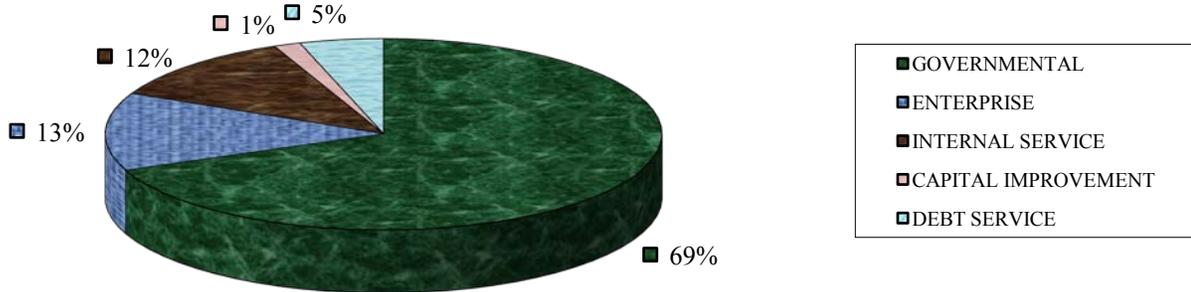
City of La Porte
Consolidated Statement
Revenues and Expenditures by Category
ALL FUNDS

	Actual 2010-11	Budget 2011-12	Revised 2011-12	Projected 2012-13
REVENUES				
General Property Taxes	\$ 17,101,012	\$ 16,609,825	\$ 17,357,812	\$ 16,317,286
Franchise Taxes	2,195,824	2,145,000	2,094,161	2,131,502
Sales Taxes	5,636,386	6,513,515	6,774,106	6,909,589
Industrial Payments	10,192,582	10,153,846	10,426,115	10,530,376
Other Taxes	599,151	470,000	485,000	485,000
License & Permits	312,562	336,931	326,475	375,975
Fines & Forfeits	1,717,499	1,724,664	1,653,141	1,568,220
Charges for Services	7,493,344	7,539,884	7,633,317	7,688,786
Parks & Recreation	248,753	287,050	258,496	271,300
Recreation & Fitness	179,477	209,842	206,250	215,000
Employee Health Services	3,724,877	4,041,828	4,128,328	5,202,281
Water Revenue	6,267,432	5,581,665	6,099,314	5,773,873
Wastewater Revenue	3,534,535	3,420,850	3,479,923	3,508,850
Intergovernmental	489,474	389,272	1,131,239	6,232,498
Miscellaneous	7,075,439	51,350	1,384,544	61,850
Other Financing Sources	791,435	748,384	748,384	794,683
Operating Transfers - In	6,400,825	4,257,077	4,364,991	2,579,241
Interest Income	249,682	145,050	143,891	119,350
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TOTAL REVENUE ALL FUNDS	\$ 74,210,289	\$ 64,626,033	\$ 68,695,487	\$ 70,765,660

	Actual 2010-11	Budget 2011-12	Revised 2011-12	Projected 2012-13
EXPENDITURES				
Personal Services	\$ 28,138,896	\$ 29,323,833	\$ 29,178,515	\$ 30,851,616
Supplies	2,981,867	2,557,442	2,544,969	2,607,991
Services and Charges	17,999,674	18,330,753	18,157,195	19,434,448
Capital Outlay	10,336,233	10,553,153	20,587,657	13,793,056
Debt Service	4,522,560	4,746,099	4,546,681	3,503,754
Operating Transfers - Out	6,400,825	4,257,077	4,364,991	2,579,241
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TOTAL EXPENDITURES ALL FUNDS	\$ 70,380,055	\$ 69,768,357	\$ 79,380,008	\$ 72,770,106

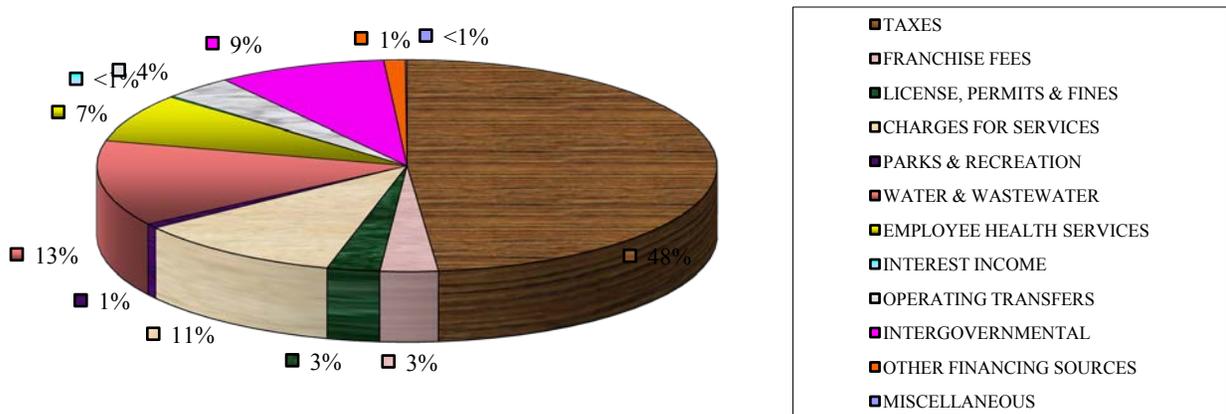
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE FISCAL YEAR 2012-13



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2012-13

ALL FUNDS BY REVENUE TYPE FISCAL YEAR 2012-13



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2012-13

City of La Porte
Revenue Projection Rationale
For Year 2012-13

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 36% 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 modest increase of 1% compared to the FY 2011-12 estimates. This increase is mainly attributed to new construction 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 27% 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.

Sales Tax - The City receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. FY2013 projections are anticipated to increase by 2% over estimated 2012 receipts. Sales tax revenues have begun trending higher in recent years due to increased activity. 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 2012-13

Franchise Fees - The City receives franchise fees from utility companies as compensation for the use of right-of-ways. Revenues from natural gas, electric power, telephone and cable television are projected to remain relatively flat for the new fiscal year. The electrical franchise fees represent over 60% of total franchise fees. The fees received from Center Point Energy are a set monthly amount established annually through an agreement. Additionally, other fee categories were adjusted based on prior year's actual collections and current year estimates.

Residential Solid Waste – This revenue is derived from services provided by the City for trash pick up in the City's residential area. This revenue stream is relatively easy to project because of the constant population and constant rates. The current rate is \$18.00 a month. Additionally, weather and other outside factors do not affect this revenue source. This revenue stream is expected to remain flat in FY2013.

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 increase over the FY2012 revised estimates based on increased play activity.

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 2012-13 income estimate is based on a rate of less than ½%.

Proprietary Funds

Water and Sewer Revenue - These two revenue accounts represent 93% 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 99% of **Airport Fund** revenue. This revenue stream is derived from the leasing of tie-downs at the airport and is recalculated annually for CPI adjustments.

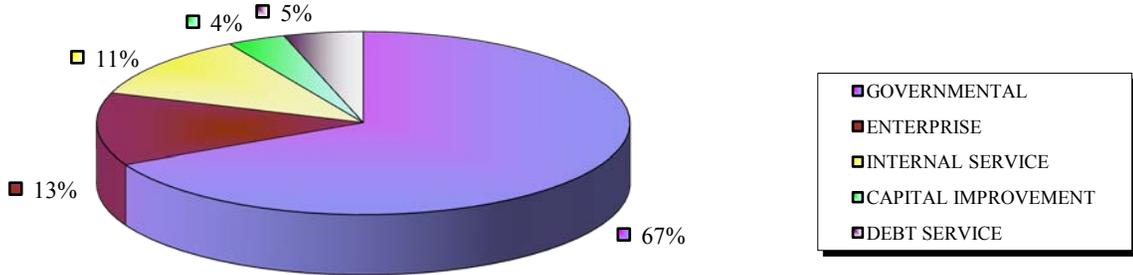
Charges for Services represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles. Motor Pool revenues are expected to increase by \$228,236, or 10% to increase funding for upcoming replacements.

Charges to Departments represent 81% 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.

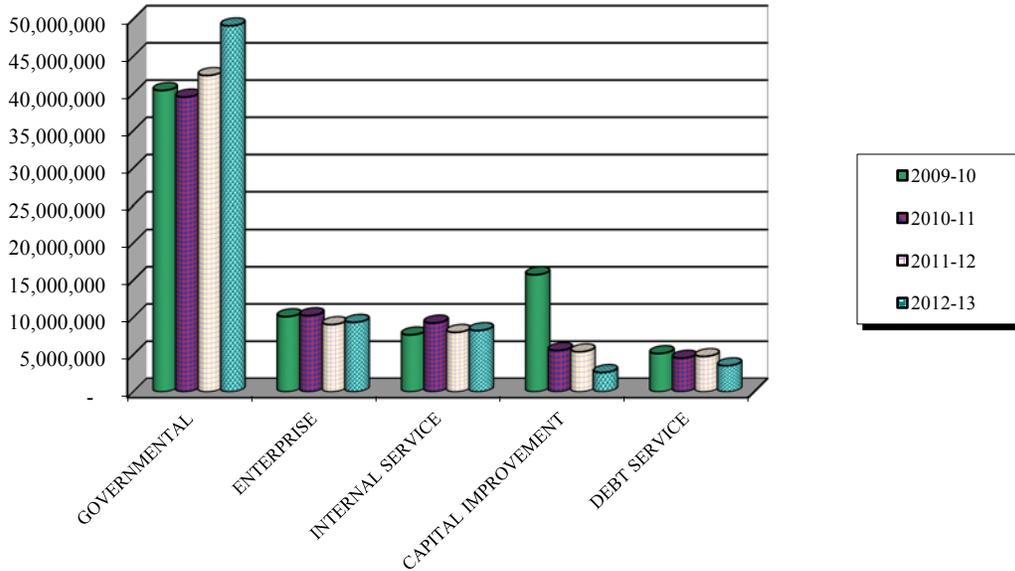
APPROPRIATION BY FUND

FISCAL YEAR 2012-2013



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2012-13. As shown, the governmental funds, which include the General Fund make up 67% of total appropriations. The General Fund is 50% of the entire budget.

FOUR YEAR COMPARISON



This graph illustrates a four year comparison of appropriations, for all funds, by fund type. The jump in the Governmental Funds category for FY2013 is due to \$6 million budgeted in the grant fund for drainage projects. The increase shown in the Governmental Funds in FY2012 is the relocation of the Golf Course Fund into the General Fund. A corresponding decrease is shown for the Enterprise Funds. The slight spike in the Internal Service Funds in FY2011 is 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 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-13
Governmental Fund Types				
General	\$ 32,894,465	\$ 34,139,517	\$ 35,992,372	\$ 36,545,885
Grant Fund	2,160,353	831,499	580,442	6,552,810
Street Maintenance Sales Tax	700,000	700,000	1,050,000	1,200,000
La Porte Emergency Services Dist	-	-	705,000	802,785
Community Investment	344,700	351,000	229,000	-
Hotel/Motel	977,522	373,519	353,742	565,285
La Porte Development Corp	1,910,464	1,215,599	1,806,710	816,318
Tax Increment Reinvestment	1,413,966	1,919,250	1,703,704	2,613,579
Total Governmental Types	40,401,470	39,530,384	42,420,970	49,096,662
Enterprise Funds				
Utility	7,740,176	7,885,956	7,761,033	8,079,358
Sylvan Beach Pavilion	3,500	-	-	-
Airport	22,368	22,068	133,779	63,669
La Porte Area Water Authority	974,545	1,040,920	1,136,507	1,195,760
Golf Course	1,360,393	1,285,704	-	-
Total Enterprise	10,100,982	10,234,648	9,031,319	9,338,787
Internal Service Funds				
Motor Pool	1,969,367	3,043,748	2,658,182	2,523,298
Insurance Fund	4,497,908	4,903,465	5,334,634	5,709,684
Technology Fund	1,184,405	1,296,542	-	-
Total Internal Service	7,651,680	9,243,755	7,992,816	8,232,982
Capital Improvement Funds				
General CIP	2,255,100	2,388,442	3,251,020	673,500
Utility CIP	105,000	1,020,000	931,447	175,000
Sewer Rehabilitation CIP	350,000	345,000	350,000	350,000
Drainage Improvement Fund	169,000	270,000	195,000	250,000
Sylvan Beach CIP	-	-	-	-
LPAWA CIP	-	-	-	-
Other Infrastructure	504,000	330,000	-	50,807
1998 GO Bond CIP	-	-	-	-
2000 GO Bond CIP	-	-	-	-
2002 GO Bond CIP	-	-	-	-
2004 CO Bond CIP	376,570	550,000	-	-
2005 CO Bond CIP	256,503	-	67,553	-
2005 GO Bond CIP	16,219	-	-	-
2006 CO Bond CIP	966,497	-	-	-
2006 GO Bond CIP	-	-	-	-
2007 CO Bond CIP	1,125,492	647,184	408,133	23,391
2010 CO Bond CIP	9,600,000	-	174,000	1,075,223
Total Capital Improvement	15,724,381	5,550,626	5,377,153	2,597,921
Debt Service Funds				
General Debt Service	4,076,755	3,516,576	3,746,270	2,508,337
Utility Debt Service	326,314	316,496	306,679	296,861
LPAWA Debt Service	740,456	689,488	693,150	698,556
Total Debt Service	5,143,525	4,522,560	4,746,099	3,503,754
Total Adopted Budget	\$ 79,022,038	\$ 69,081,973	\$ 69,568,357	\$ 72,770,106

City Of La Porte
Appropriation by Department
All Funds

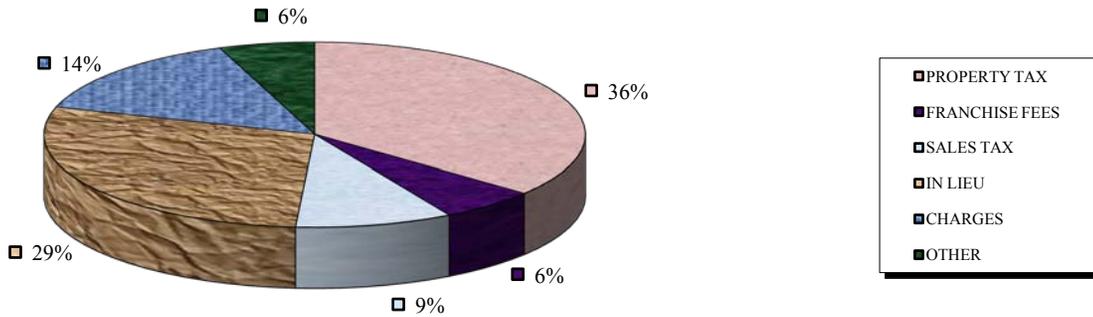
	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-13
EMERGENCY SERVICES				
Fire Prevention	\$ 296,336	\$ 302,865	\$ 292,153	\$ 300,916
Fire Suppression	2,069,259	2,051,973	1,678,813	1,669,628
Emergency Medical Services	2,088,526	2,156,809	2,685,988	2,611,775
Total Emergency Services	<u>4,454,121</u>	<u>4,511,647</u>	<u>4,656,954</u>	<u>4,582,319</u>
POLICE				
Police Administration	924,719	950,025	970,736	1,008,272
Police Patrol	5,055,211	4,997,603	5,238,816	5,649,078
Criminal Investigation	1,886,548	1,897,831	1,899,193	1,947,867
Support Services	2,133,060	2,134,391	2,401,289	2,357,661
Total Police	<u>9,999,538</u>	<u>9,979,850</u>	<u>10,510,034</u>	<u>10,962,878</u>
ADMINISTRATION				
Administration	598,201	581,951	540,035	485,472
Emergency Management	293,147	300,602	292,169	295,408
Human Resources	334,429	341,212	390,929	430,901
Liability Insurance Division	519,234	528,092	495,224	507,668
Employee Health Services	3,978,674	4,375,373	4,839,410	5,202,016
Municipal Court	706,191	716,403	710,837	786,432
MIS/Computer Maintenance	934,705	1,296,542	1,576,593	1,674,748
Computer Replacement	249,700	-	-	-
City Secretary	405,350	432,291	404,049	413,287
Legal	180,933	187,094	193,325	205,844
City Council	131,986	71,489	68,110	50,179
Golf Course Club House	515,875	512,932	523,124	531,620
Golf Course Maintenance	844,518	772,772	800,330	853,874
Total Administration	<u>9,692,943</u>	<u>10,116,753</u>	<u>10,834,135</u>	<u>11,437,449</u>
FINANCE				
Accounting	790,429	731,127	762,309	752,106
Purchasing	254,847	242,470	250,432	245,535
Tax	451,121	456,292	448,887	460,707
Non-Departmental - GF	3,337,668	4,562,460	2,863,694	2,595,463
Utility Billing	664,890	690,420	720,500	757,624
Non-Departmental - UF	3,607,299	3,514,011	3,343,427	3,508,648
Total Finance	<u>9,106,254</u>	<u>10,196,780</u>	<u>8,389,249</u>	<u>8,320,083</u>
PLANNING & ENGINEERING				
Planning & Engineering	834,268	961,454	924,441	871,513
GIS Division	214,153	178,757	183,225	183,339
Inspection Services	954,302	911,513	926,237	941,302
Total Planning & Engineering	<u>2,002,723</u>	<u>2,051,724</u>	<u>2,033,903</u>	<u>1,996,154</u>

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-13
PARKS AND RECREATION				
Parks Maintenance	2,037,232	2,169,366	2,131,379	2,146,134
Recreation	779,106	828,539	789,663	716,161
Special Services	476,619	454,124	467,641	447,599
Sylvan Beach Pavilion	3,500	-	-	-
Administration	528,112	527,158	540,524	535,020
Total Parks and Recreation	3,824,569	3,979,187	3,929,207	3,844,914
PUBLIC WORKS				
Public Works Administration	382,656	367,282	358,628	356,663
Streets	2,510,867	2,419,108	2,385,174	2,520,015
Residential Solidwaste	2,218,189	2,187,328	2,273,649	2,309,866
Commercial Solidwaste	21,000	20,000	20,000	19,000
Vehicle Maintenance	1,169,556	1,151,074	1,139,680	1,168,163
Vehicle Replacement	799,811	1,892,674	1,518,502	1,355,135
La Porte Area Water Authority	974,545	1,040,920	1,136,507	1,195,760
Airport	22,368	22,068	133,779	63,669
Water Production	555,078	580,673	592,108	597,728
Water Distribution	826,370	885,237	939,742	968,720
Wastewater Collection	962,883	991,238	928,600	994,770
Wastewater Treatment	1,123,656	1,224,377	1,236,656	1,251,868
Total Public Works	11,566,979	12,781,979	12,663,025	12,801,357
MISCELLANEOUS				
Grant Fund	2,160,353	831,499	580,442	6,552,810
Street Maintenance Sales Tax Fund	700,000	700,000	1,050,000	1,200,000
Emergency Services District	-	-	705,000	802,785
Community Investment	344,700	351,000	229,000	172,500
Hotel/Motel	977,522	373,519	353,742	565,285
La Porte Development Corporation	1,910,464	1,215,599	1,806,710	816,318
Tax Increment Reinvestment Zone	1,413,966	1,919,250	1,703,704	2,613,579
General CIP	2,255,100	2,388,442	3,251,020	673,500
Utility CIP	105,000	1,020,000	931,447	175,000
Sewer Rehabilitation CIP	350,000	345,000	350,000	350,000
Drainage Improvement Fund	169,000	270,000	195,000	250,000
2004 C/O Bond CIP	376,570	550,000	-	-
2005 C/O Bond CIP	256,503	-	67,553	-
2005 GO Bond CIP	16,219	-	-	-
2006 C/O Bond CIP	966,497	-	-	-
2007 C/O Bond CIP	1,125,492	647,184	408,133	23,391
2010 C/O Bond CIP	9,600,000	-	174,000	1,075,223
Other Infrastructure	504,000	330,000	-	50,807
General Debt Service	4,076,755	3,516,576	3,746,270	2,508,337
Utility Debt Service	326,314	316,496	306,679	296,861
LPWA Debt Service	740,456	689,488	693,150	698,556
Total Miscellaneous Funds	28,374,911	15,464,053	16,551,850	18,824,952
TOTAL ADOPTED BUDGET	\$ 79,022,038	\$ 69,081,973	\$ 69,568,357	\$ 72,770,106

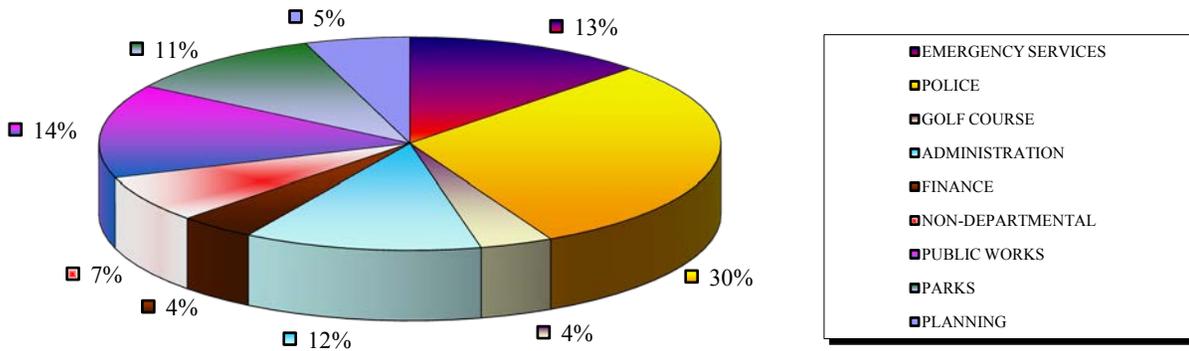
GENERAL FUND

GENERAL FUND SOURCES FISCAL YEAR 2012-13



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2012-13.

GENERAL FUND USES FISCAL YEAR 2012-13



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2012-13.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual	Budget	Estimated	Projected	Percent
	2010-11	2011-12	2011-12	2012-13	Change
General Property Taxes	\$ 12,894,473	\$ 12,530,934	\$ 13,088,026	\$ 13,220,588	5.50%
Franchise Fees	2,195,824	2,145,000	2,094,161	2,131,502	-0.63%
Sales Taxes	3,220,260	3,256,758	3,387,053	3,454,794	6.08%
Industrial Payments	9,937,767	9,900,000	10,426,115	10,530,376	6.37%
Other Taxes	76,554	80,000	60,000	60,000	-25.00%
Licenses & Permits	312,962	336,931	326,475	375,975	11.59%
Fines Forfeits	1,545,191	1,601,664	1,473,892	1,445,220	-9.77%
Charges for Services	3,862,169	3,955,693	3,943,942	3,829,041	-3.20%
Parks & Recreation	248,753	287,050	258,496	271,300	-5.49%
Recreation & Fitness	179,477	209,842	206,250	215,000	2.46%
Golf Course	1,046,017	963,800	1,028,200	1,029,583	0.00%
Intergovernmental	-	1,000	-	-	-100.00%
Miscellaneous	7,060,272	50,000	1,383,194	40,000	-20.00%
Operating Transfers	397,269	170,797	123,797	107,533	-37.04%
Interest	74,304	65,000	71,500	71,500	10.00%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues	\$ 43,051,292	\$ 35,554,469	\$ 37,871,101	\$ 36,782,412	3.45%
Expenditures:	Actual	Budget	Estimated	Projected	Percent
	2010-11	2011-12	2011-12	2012-13	Change
Emergency Services	\$ 4,325,443	\$ 4,659,824	\$ 4,548,304	\$ 4,582,319	-1.66%
Police	10,015,068	10,520,849	10,433,008	10,962,878	4.20%
Golf Course	1,221,245	1,324,413	1,291,086	1,385,494	4.61%
Administration	4,281,862	4,503,488	4,318,643	4,514,771	0.25%
Finance	1,384,219	1,448,628	1,413,157	1,458,348	0.67%
Non-Departmental	4,654,946	2,880,507	2,538,625	2,595,463	-9.90%
Public Works	4,794,950	5,062,720	4,957,623	5,205,544	2.82%
Parks	3,909,081	3,928,497	3,869,853	3,844,914	-2.13%
Planning	1,915,269	2,073,376	2,057,099	1,996,154	-3.72%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Expenditures	\$ 36,502,083	\$ 36,402,302	\$ 35,427,398	\$ 36,545,885	0.39%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

UTILITY FUND

Revenues:	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Projected 2012-13	Percent Change
Water Revenue	\$ 4,986,304	\$ 4,499,750	\$ 4,769,922	\$ 4,594,450	2.10%
Sewer Revenue	3,478,111	3,370,850	3,414,923	3,458,850	2.61%
Operating Transfers	262,500	21,000	21,000	-	-100.00%
Interest	2,573	1,900	2,000	2,000	5.26%
Other Revenue	6,622	6,200	6,250	6,500	4.84%
Total Revenue	\$ 8,736,110	\$ 7,899,700	\$ 8,214,095	\$ 8,061,800	2.05%
Expenses:					
Water Production	\$ 625,316	\$ 592,302	\$ 569,379	\$ 597,728	0.92%
Water Distribution	1,093,796	939,742	946,171	968,720	3.08%
Wastewater Collection	1,064,188	928,600	944,055	994,770	7.13%
Wastewater Treatment	1,223,530	1,243,710	1,213,538	1,251,868	0.66%
Utility Billing	725,809	740,325	729,872	757,624	2.34%
Non Departmental	3,349,475	3,344,164	3,545,282	3,508,648	4.92%
Total Expenses	\$ 8,082,114	\$ 7,788,843	\$ 7,948,297	\$ 8,079,358	3.73%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Projected 2012-13	Percent Change
Charges for Services	2,244,218	2,291,691	2,291,291	2,519,662	9.95%
Employee Health Services	3,724,877	4,041,828	4,128,328	5,202,281	28.71%
Miscellaneous	(50,978)	-	35,515	-	-
Operating Transfers	897,775	479,646	479,646	479,646	0.00%
Interest	23,163	23,750	14,790	11,000	-53.68%
Total Revenue	\$ 6,839,055	\$ 6,836,915	\$ 6,949,570	\$ 8,212,589	20.12%
Expenses:					
Motor Pool Fund	\$ 2,878,709	\$ 2,659,976	\$ 2,654,293	\$ 2,523,298	-5.14%
Insurance Fund	5,311,728	5,334,634	5,576,224	5,709,684	7.03%
Total Expenses	\$ 8,190,437	\$ 7,994,610	\$ 8,230,517	\$ 8,232,982	2.98%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

ENTERPRISE FUNDS

Revenues:	Actual	Budget	Estimated	Projected	Percent
	2010-11	2011-12	2011-12	2012-13	Change
Charges for Services	\$ 1,302,615	\$ 1,085,415	\$ 1,332,892	\$ 1,183,423	9.03%
Other Financing Sources	821,210	55,234	55,234	96,127	74.04%
Interest	26,254	8,500	6,747	5,500	-35.29%
Total Revenue	\$ 2,150,079	\$ 1,149,149	\$ 1,394,873	\$ 1,285,050	11.83%
Expenses:					
Airport Operating	22,212	133,779	51,116	63,669	-52.41%
La Porte Area Water Authority	1,092,932	1,136,507	1,158,569	1,195,760	5.21%
Total Expenses	\$ 1,115,144	\$ 1,270,286	\$ 1,209,685	\$ 1,259,429	-0.85%

SPECIAL REVENUE FUNDS

Revenues:	Actual	Budget	Estimated	Projected	Percent
	2010-11	2011-12	2011-12	2012-13	Change
Industrial Payments	\$ 254,815	\$ 253,846	\$ -	\$ -	-100.00%
Sales Tax	2,416,126	3,256,757	3,387,053	3,454,795	6.08%
Hotel/Motel Occupancy Taxes	522,597	390,000	425,000	425,000	8.97%
Fines & Forfeits	178,399	123,000	179,249	123,000	0.00%
Charges for Services	14,898	4,000	4,000	4,000	0.00%
Grant Revenue	917,206	388,272	1,131,239	6,232,498	1505.19%
Miscellaneous	3,524	1,350	1,350	850	-37.04%
Other Financing Sources	35,615	-	154,914	-	-
Interest	12,920	9,000	7,850	6,500	-27.78%
Total Revenue	\$ 4,356,100	\$ 4,426,225	\$ 5,290,655	\$ 10,246,643	131.50%
Expenses:					
Grant Fund	\$ 335,926	\$ 371,759	\$ 1,336,738	\$ 6,552,810	1662.65%
Street Maintenance Sales Tax	1,028,613	1,050,000	1,048,162	1,200,000	14.29%
Emergency Services District	-	705,000	662,314	802,785	13.87%
Hotel/Motel Occupancy Tax	340,190	394,018	390,721	563,554	43.03%
Section 4B Sales Tax	1,135,246	1,793,126	1,779,614	816,318	-54.48%
Total Expenses	\$ 2,839,975	\$ 4,313,903	\$ 5,217,549	\$ 9,935,467	130.31%

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

	Approved 2010-11	Approved 2011-12	Approved 2012-13
FULL-TIME POSITIONS			
Fire Prevention	4.00	4.00	4.00
Fire Suppression	14.00	14.00	14.00
Emergency Medical Services	20.00	26.00	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	31.00	31.00	31.00
Administration	4.00	3.50	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	3.00
Municipal Court	8.00	8.00	9.00
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	8.00	8.00	8.00
Tax Office	4.00	4.00	4.00
Public Works	4.00	4.00	4.00
Streets	28.00	27.50	26.50
Residential Solid Waste	23.50	23.50	22.50
Parks Maintenance	25.00	25.00	24.00
Recreation	8.00	7.00	6.00
Special Services	7.00	7.00	6.00
Parks Administration	6.00	6.00	6.00
Planning & Engineering	10.00	10.00	8.00
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	9.00	9.00	9.00
Airport	-	0.50	0.50
Employee Health Services	0.25	0.25	-
Vehicle Maintenance	12.50	11.50	11.50
Emergency Services District	-	1.00	1.00
Hotel/Motel	1.00	0.75	0.75
Economic Development	1.00	0.75	0.75
	<hr/>	<hr/>	<hr/>
Totals	382.00	386.00	380.00

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

	Approved 2010-11	Approved 2011-12	Approved 2012-13
PART-TIME POSITIONS			
Fire Suppression	13.00	13.00	13.00
Emergency Medical Services	6.00	6.00	6.00
Patrol	-	-	1.00
Support Services	1.00	1.00	1.00
Emergency Management	1.00	-	-
Human Resources	15.00	6.00	-
Municipal Court	1.00	1.00	1.00
Purchasing	1.00	1.00	-
Streets	1.00	1.00	-
Parks Maintenance	2.00	2.00	2.00
Recreation	17.00	18.00	18.00
Special Services	3.00	2.00	3.00
Parks Administration	4.00	4.00	2.00
Golf Course Club House	8.00	8.00	8.00
Golf Course Maintenance	1.00	1.00	1.00
	<hr/>	<hr/>	<hr/>
	74.00	64.00	56.00
 Recap:			
Full Time	382.00	386.00	380.00
Part Time	74.00	64.00	56.00
	<hr/>	<hr/>	<hr/>
Total	456.00	450.00	436.00

**CITY OF LA PORTE
SCHEDULE OF CAPITAL OUTLAY
FY 2012-13**

ACCOUNT	DESCRIPTION	AMOUNT
001-7071-531-8021	NC 200 Traffic Analyzer / 6 Counter & Software	10,000
001-7071-531-8021	Prism Jet V48" Printer / Cutter	20,000
001-7070-531-8027	New Controller Cabinet at Main & Broadway	20,000
001-7071-531-8029	Concrete Street & Drainage Structures Repair	25,000
001-8080-552-8032	ADA Pool Lift Accommodation for Municipal Pools	15,000
001-8080-552-8032	Replacement of Park Signage	13,000
001-8089-550-8023	Vermont Systems (Rec. & Parks Hardware/Software)	16,476
001-9090-519-8011	GPS RTK Rover, Data Collection & Accessories	20,000
002-6176-515-8012	Water Taps	10,000
002-6176-515-8026	Meters & Boxes	20,000
002-7085-533-8028	Fire Hydrants Installations (3)	3,000
002-7086-532-8013	Sewer Taps	2,000
034-5050-522-8050	SUV for Fire Marshal Office	35,000
034-5051-522-8021	Rescue Tools	6,000
034-5059-522-8021	32' MCI/Special Operations Trailer	43,000
034-5059-522-8021	Traffic Signal Emergency Preemption	<u>67,000</u>
	TOTAL CAPITAL OUTLAY	\$ 325,476

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

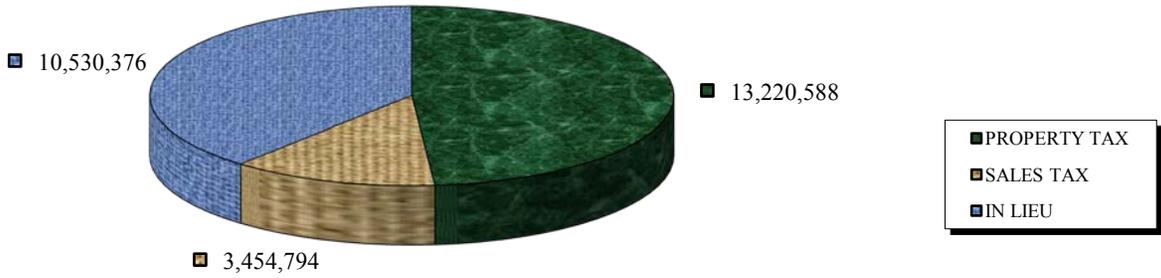
Beginning Fund Balance 9/30/11		\$ 18,686,771
Plus Estimated 11-12 Revenues		37,871,101
Close out Community Investment Fund to the General Fund		414,696
Less Estimated 11-12 Expenditures		35,430,239
Reserve for Health Insurance		1,500,000
Estimated Fund Balance 9/30/12		20,042,329
Plus 12-13 Revenues:		
General Property Taxes	13,220,588	
Franchise Fees	2,131,502	
Sales Tax	3,454,794	
Industrial Payments	10,530,376	
Other Taxes	60,000	
License & Permits	375,975	
Fines & Forfeits	1,445,220	
Charges for Services	3,829,041	
Parks & Recreation	271,300	
Recreation & Fitness Center	215,000	
Golf Course	1,029,583	
Miscellaneous	40,000	
Operating Transfers	107,533	
Interest Income	71,500	
Total Revenues	36,782,412	
Equals Total Resources		56,824,741
Less 12-13 Expenditures:		
Emergency Services	4,582,319	
Police	10,962,878	
Golf Course	1,385,494	
Administration	4,514,771	
Finance	1,458,348	
Non-Departmental	2,595,463	
Public Works	5,205,544	
Parks	3,844,914	
Planning	1,996,154	
Total Expenditures	36,545,885	
Ending Fund Balance 9/30/13		\$ 20,278,856

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 37,871,101	\$ 36,782,412	
Expenditures	36,930,239	36,545,885	
Revenues over Expenditures	\$ 940,862	\$ 236,527	

Targeted Reserve- 90 to 120 days of expenditures
Estimated days - 203 days
Goal: \$12,015,085
1 Day = \$100,126

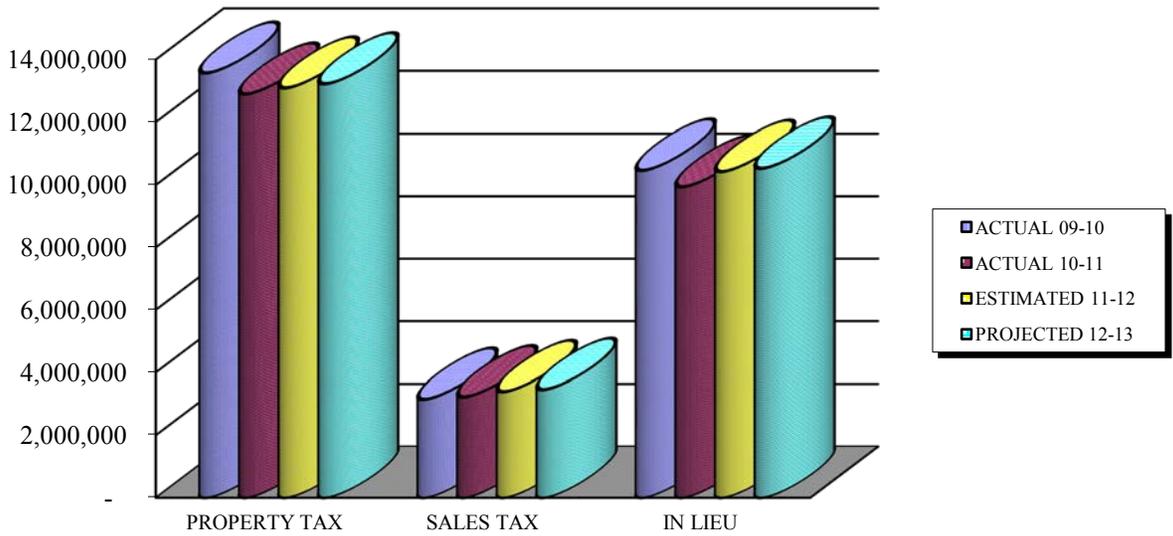
TAX REVENUE

2012-2013 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

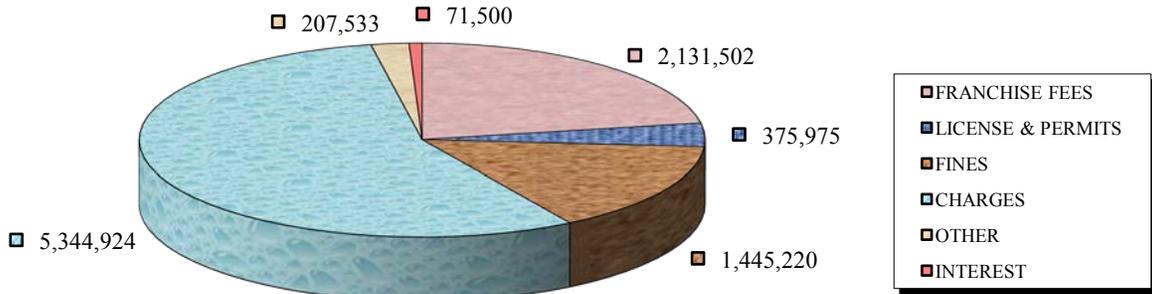
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

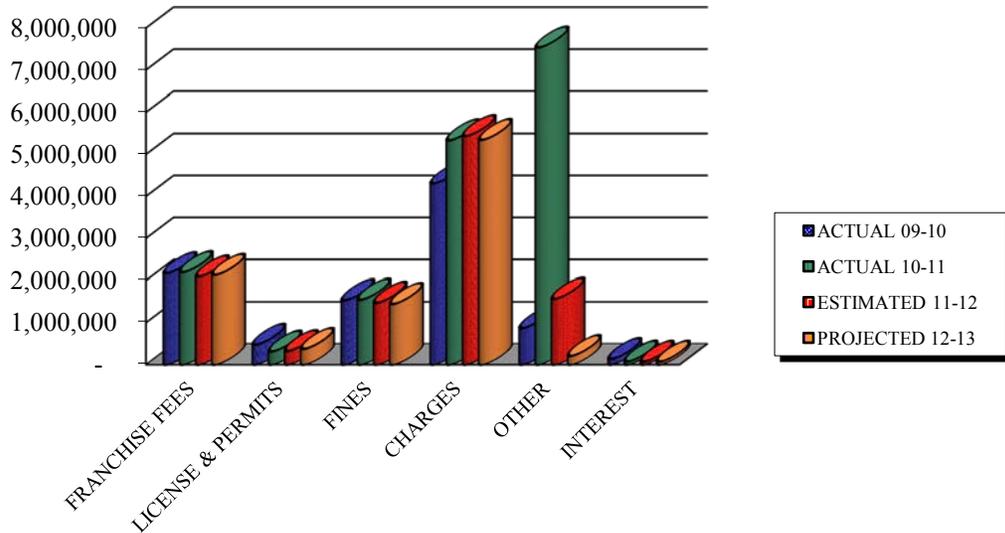
NON-TAX REVENUE

2012-2013 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 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 12,513,618	\$ 12,101,675	\$ 12,768,026	\$ 12,810,518
401.02-00	Delinquent Taxes	200,317	150,000	150,000	150,000
401.03-00	Tax Penalty and Interest	86,005	85,000	85,000	85,000
401.05-00	Delinquent Tax Pen and Int	72,953	60,000	60,000	60,000
401.06-00	Supplements & Corrections	-	109,259	-	90,070
401.15-00	Rendition Penalty	21,580	25,000	25,000	25,000
	General Property Taxes Subtotal	<u>12,894,473</u>	<u>12,530,934</u>	<u>13,088,026</u>	<u>13,220,588</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,264,979	1,260,000	1,282,264	1,312,105
402.02-00	Franchise/Gas	136,740	170,000	150,000	150,000
402.03-00	Franchise/Telephone	427,982	375,000	375,000	382,500
402.04-00	Franchise/Cable TV	281,897	250,000	201,897	201,897
402.05-00	Franchise/Commercial Solidwaste	84,226	90,000	85,000	85,000
	Franchise Fees Subtotal	<u>2,195,824</u>	<u>2,145,000</u>	<u>2,094,161</u>	<u>2,131,502</u>
Sales Taxes:					
403.01-00	Sales Tax	3,220,260	3,256,758	3,387,053	3,454,794
	Sales Taxes Subtotal	<u>3,220,260</u>	<u>3,256,758</u>	<u>3,387,053</u>	<u>3,454,794</u>
Industrial Payments:					
404.01-00	Industrial Payments	9,937,767	9,900,000	10,426,115	10,530,376
	Industrial Payments Subtotal	<u>9,937,767</u>	<u>9,900,000</u>	<u>10,426,115</u>	<u>10,530,376</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	76,554	80,000	60,000	60,000
405.02-00	Bingo Taxes	-	-	-	-
	Other Taxes Subtotal	<u>76,554</u>	<u>80,000</u>	<u>60,000</u>	<u>60,000</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	10,595	10,500	10,500	10,500
406.02-00	Building Permits	139,921	150,000	150,000	175,000
406.03-00	Animal Licenses	1,299	1,050	1,050	1,050
406.04-00	Electricians Licenses	-	-	-	-
406.05-00	Electrical Permits	9,757	12,000	13,000	15,000
406.06-00	Game Room Licenses	5,613	6,000	6,000	7,000
406.07-00	Plumbing Permits	13,409	15,000	16,000	19,000
406.08-00	Mobile Home Park Licenses	325	325	325	325
406.09-00	Wrecker Permits	2,781	2,856	2,000	2,000
406.10-00	Heating and A/C Permits	20,252	21,000	22,000	25,000
406.12-00	Misc Licenses, Permits & Fees	5,721	4,000	4,000	4,000
406.13-00	Demolishing Permits	2,250	1,500	1,500	1,800
406.14-00	Sign Permits	2,109	2,000	2,000	2,000
406.15-00	Pool Permits	5,597	4,000	2,600	3,000
406.17-00	Pipeline Application Permits	2,000	1,000	2,000	3,000
406.18-00	Filing Fees	160	3,500	3,800	4,800

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
406.19-00	Alarm Permits	19,638	25,500	20,000	20,000
406.20-00	Fill Dirt Permits	8,107	4,000	500	1,000
406.21-00	Re-Inspection Fees	2,090	3,200	700	1,000
406.22-00	Plan Review Fees	58,088	60,000	60,000	72,000
406.23-00	Private Ambulance License	800	6,500	6,500	6,500
406.24-00	Driveway Tie-In Fees	2,050	3,000	2,000	2,000
406.25-00	Storm Water Permits	400	-	-	-
	Licenses & Permits Subtotal	<u>312,962</u>	<u>336,931</u>	<u>326,475</u>	<u>375,975</u>
Fines & Forfeits:					
407.01-00	Pound Fines	11,451	11,000	11,000	11,000
407.02-00	Misdemeanor Court Cost	2	-	-	-
407.03-00	Comprehensive Rehab Fund	-	-	-	-
407.04-00	Operators & Chauffeurs License	19	100	100	-
407.05-00	Muni Crt Judges Training Tax	6	-	-	-
407.06-00	Contrib to Victims of Crime	51	100	100	-
407.07-00	Criminal Justice Planning Fund	4	-	-	-
407.08-00	Municipal Court Fines	892,065	900,000	836,390	801,595
407.09-00	Warrant Fees	117,923	134,000	114,307	112,689
407.10-00	Law Enf Off Educ Fund	1	-	-	-
407.13-00	Administrative Fee	310,256	305,764	325,430	333,933
407.15-00	Arrest Fee	47,126	48,000	41,647	40,446
407.16-00	Police Accident Reports	1,969	3,500	1,918	1,773
407.19-00	TxDOT Program Fines	44,476	47,000	65,000	66,250
407.20-00	Fugitive Apprehension	13	100	100	-
407.21-00	Consolidated Court Costs	40,753	100	100	-
407.22-00	Juvenile Crime and Delinquency	1	-	-	-
407.23-00	Child Safety Fees	-	36,000	-	-
407.24-00	Time Payment Fee	20,225	23,100	22,100	22,035
407.25-00	Correction Management Institute	1	-	-	-
407.26-00	Seat Belt Fines	3,485	-	-	-
407.29-00	State Traffic Fee	10,674	6,000	6,000	3,875
407.30-00	Consolidated Fee	-	40,000	-	-
407.31-00	Weight Violation Fines	26,004	35,000	38,830	42,746
407.32-00	DPS - Local	6,401	7,400	6,300	6,262
407.36-00	State Juror Fee	4,062	3,500	3,050	1,746
407.37-00	Judicial Fund	6,091	-	-	-
407.38-00	Indigent Defense Fund	2,015	1,000	1,520	870
407.39-00	Civil Justice Fee Court	117	-	-	-
	Fines & Forfeits Subtotal	<u>1,545,191</u>	<u>1,601,664</u>	<u>1,473,892</u>	<u>1,445,220</u>

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	4,500	6,000	3,000	4,500
408.01-03	Commercial Solid Waste	12,617	11,500	12,600	12,600
408.01-04	Residential Solid Waste	2,008,850	2,160,000	2,135,000	2,135,000
408.01-05	Use of City Equip, Mat, Lab	438	450	450	450
408.01-06	Rezoning Fees	4,650	3,600	1,500	1,800
408.01-07	Tax Certificates	250	600	600	600
408.01-09	Tax Billing Fees	103,748	103,000	103,000	103,000
408.01-10	Lease of City Property	58,771	95,000	66,000	-
408.01-11	Lease of Fire Training Facility	39,735	40,000	40,000	40,000
408.01-12	Contract Fire Protection	133,657	132,384	132,384	132,384
408.01-13	Sale of Maps	-	-	-	-
408.01-15	Document Reproduction	356	450	450	450
408.01-16	NSF Service Charges	75	300	300	300
408.01-17	Police Teletype/Dispatching	18,453	9,745	18,500	18,500
408.01-18	Pipeline Assessments	51,500	52,000	52,000	52,000
408.01-19	EMS Contract Revenue	283,975	265,000	265,000	265,000
408.01-20	EMS Patient Revenue	613,998	600,000	695,000	620,000
408.01-21	Recycling	18,732	12,500	12,500	12,500
408.01-22	Mowing & Demolition	43,618	60,000	50,000	50,000
408.01-23	Sale of Garbage Bags	8,892	11,500	9,000	9,000
408.01-24	Property Lien Releases	(519)	-	-	-
408.01-36	Outstanding Tax Report	8,400	1,000	1,000	1,000
408.01-37	Police Services (LPISD)	446,135	390,314	345,308	349,607
408.01-40	Election Fees	-	-	-	20,000
408.01-41	Credit Card Fee	-	-	-	-
408.01-42	Donation Park Beautification	530	350	350	350
408.01-43	Park Development	808	-	-	-
	Charges for Services Subtotal	<u>3,862,169</u>	<u>3,955,693</u>	<u>3,943,942</u>	<u>3,829,041</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	22,025	35,000	25,000	28,000
408.02-02	Wave Pool Concessions	5,075	7,500	6,000	7,000
408.02-03	Wave Pool Admissions	127,930	140,000	130,000	135,000
408.02-04	Aquatic Facility Rental	32,500	35,000	35,000	35,000
408.02-05	Aquatic Memberships	2,310	4,500	2,500	3,000
408.02-09	General Programs/Camps	690	2,000	800	1,000
408.02-10	Youth Sports	2,595	2,550	2,600	2,800
408.02-11	Triathlon	11,182	25,000	11,494	13,000
408.02-13	Recreation Center Rental	18,976	15,000	20,000	22,000
408.02-14	Athletic Complex	11,626	8,500	12,000	12,500
408.02-15	Rodeo Arena Rental	750	2,000	1,050	1,500
408.02-16	Sport Camps	2,615	1,500	1,500	1,500
408.02-18	Recreation Txbl Misc Inco	184	-	-	-
408.02-19	Parks/Recreation Misc	4,740	500	800	1,000
408.02-22	Special Olympics (Sport)	5,555	8,000	9,752	8,000
	Parks & Recreation Subtotal	<u>248,753</u>	<u>287,050</u>	<u>258,496</u>	<u>271,300</u>

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	170,515	180,000	175,000	180,000
408.03-02	Recreation Center Walk-ins	8,762	9,500	9,000	9,500
408.03-03	Recreation Center Class Fees	200	19,842	22,000	25,000
408.03-05	Recreation Center Pro Shop	-	500	250	500
	Recreation & Fitness Subtotal	<u>179,477</u>	<u>209,842</u>	<u>206,250</u>	<u>215,000</u>
Golf Course:					
408.07-01	Green Fees	524,271	475,000	524,604	527,400
408.07-08	Cart Fees	378,780	355,000	374,618	374,183
408.07-12	Resident Membership	13,847	14,000	8,151	8,100
408.07-13	Non-Resident Membership	64,671	60,000	56,850	56,000
408.07-14	Senior Membership	4,898	5,200	11,977	11,900
408.07-16	Concession Commissions	48,000	48,000	48,000	48,000
408.07-34	Sponsor Donations	10,500	4,500	3,000	3,000
408.07-36	Summer Memberships	1,050	2,100	1,000	1,000
	Golf Course	<u>1,046,017</u>	<u>963,800</u>	<u>1,028,200</u>	<u>1,029,583</u>
Intergovernmental:					
409.02-00	AAA Grant	-	1,000	-	-
	Intergovernmental Subtotal	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Miscellaneous:					
410.00-00	Miscellaneous	2,151	-	-	-
410.01-00	Miscellaneous Revenue	231,870	50,000	35,000	35,000
410.02-00	Sale of Equipment	-	-	-	-
410.07-00	Donations	4,125	-	5,000	5,000
410.08-00	Sale of Land	6,822,126	-	1,343,194	-
	Miscellaneous Subtotal	<u>7,060,272</u>	<u>50,000</u>	<u>1,383,194</u>	<u>40,000</u>
Operating Transfers:					
480.01-02	Admin Trans from Fund 002	294,150	-	-	-
480.01-02	Admin Trans from Fund 015	-	21,945	21,945	-
480.01-16	Admin Trans from LPAWA Fund	61,619	62,852	62,852	65,033
480.01-26	Admin Trans from Hotel/Motel	41,500	39,000	39,000	42,500
480.01-32	Admin Trans from Fund 032	-	-	-	-
480.01-36	Admin Trans from Fund 036	-	47,000	-	-
480.01-26	Admin Trans from Fund 037	-	-	-	-
	Operating Transfers Subtotal	<u>397,269</u>	<u>170,797</u>	<u>123,797</u>	<u>107,533</u>
Interest:					
483.01-00	Interest Income	74,304	65,000	71,500	71,500
	Interest Subtotal	<u>74,304</u>	<u>65,000</u>	<u>71,500</u>	<u>71,500</u>
Total General Fund Revenue		\$ 43,051,292	\$ 35,554,469	\$ 37,871,101	\$ 36,782,412

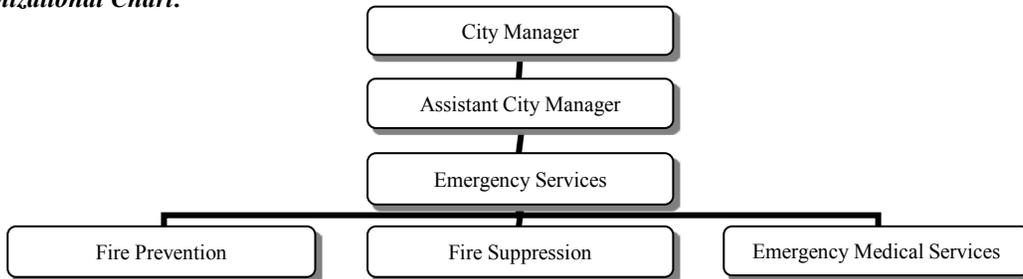


Emergency Services Department

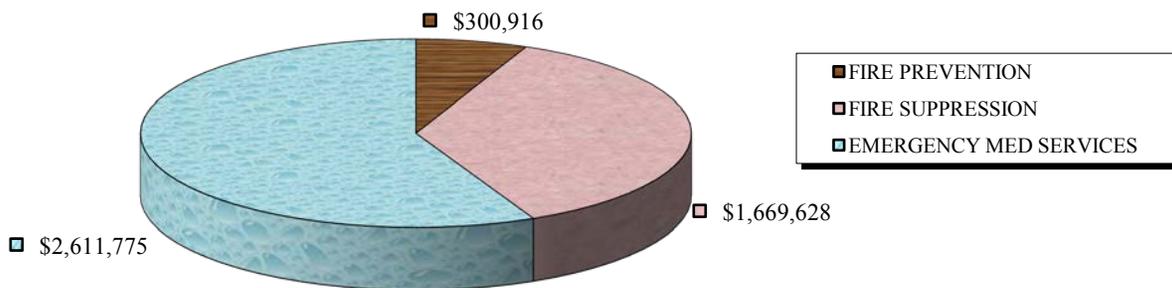
FY 12-13

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.

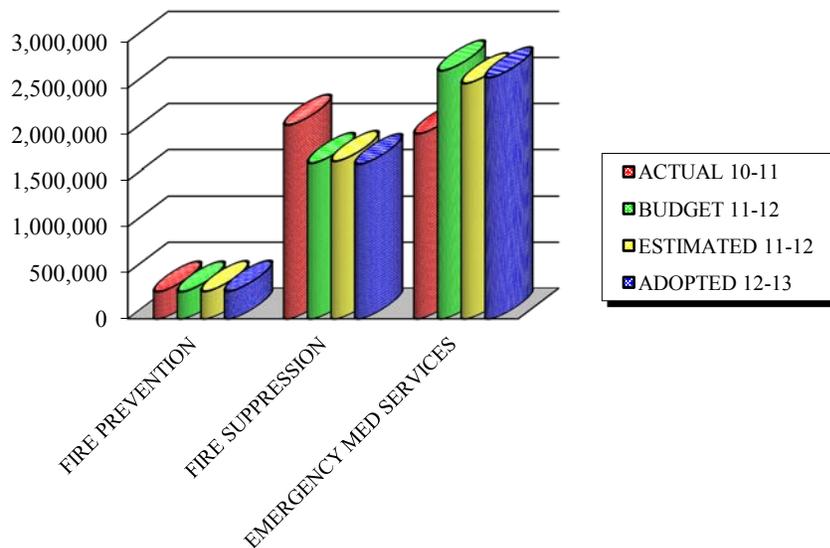
Organizational Chart:



Share of General Fund Budget: 13%



Four Year Comparison by Division:



Emergency Services Department Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Fire Prevention	\$ 305,379	\$ 292,153	\$ 297,006	\$ 300,916	3.00%
Fire Suppression	2,033,524	1,681,683	1,703,342	1,669,628	-0.72%
Emergency Medical Services	1,986,540	2,685,988	2,547,956	2,611,775	-2.76%
Department Total	\$ 4,325,443	\$ 4,659,824	\$ 4,548,304	\$ 4,582,319	-1.66%

Department Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 3,170,217	\$ 3,772,025	\$ 3,662,126	\$ 4,007,615	6.25%
Supplies	350,793	209,281	225,838	191,888	-8.31%
Services & Charges	778,085	469,589	458,615	382,816	-18.48%
Capital Outlay	26,348	208,929	201,725	-	-100.00%
Department Total	\$ 4,325,443	\$ 4,659,824	\$ 4,548,304	\$ 4,582,319	-1.66%

Emergency Services Department

FY 12-13

Fire Prevention Division

Goals:

- Increase Business Inspections of all occupied businesses in the City of La Porte from 90% to 95% for FY2013
- 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 2012-13**

Fire Prevention Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 255,472	\$ 263,763	\$ 268,022	\$ 277,321	5.14%
<i>Supplies</i>	18,982	6,230	6,142	7,744	24.30%
<i>Services & Charges</i>	30,925	22,160	22,842	15,851	-28.47%
Division Total	\$ 305,379	\$ 292,153	\$ 297,006	\$ 300,916	3.00%

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 2010-11	Approved 2011-12	Requested 2012-13
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	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 179,356	\$ 181,239	\$ 184,569	\$ 184,122
1020 Overtime	1,182	500	2,000	2,000
1030 Certification	1,205	1,200	1,200	1,200
1035 Longevity	620	812	812	1,004
1044 Cleaning Allowance	483	481	481	481
1060 FICA	13,482	13,581	13,920	13,855
1065 Retirement	30,180	32,364	32,460	32,845
1080 Insurance - Medical	28,824	32,460	32,460	41,688
1081 Insurance - Life	140	126	120	126
1090 Other Benefits	-	1,000	-	-
Personal Services Subtotal	<u>255,472</u>	<u>263,763</u>	<u>268,022</u>	<u>277,321</u>
Supplies:				
2001 Office Supplies	628	-	-	450
2002 Postage	12	30	15	100
2003 Protective Clothing	2,480	-	-	-
2004 Gas and Oil	3,309	3,200	3,794	3,794
2005 Minor Tools	1,220	-	-	800
2006 Cleaning	151	100	50	-
2008 Educational	4,401	2,250	1,600	2,000
2014 Freight	14	50	60	-
2015 Other Supplies	1,888	-	-	350
2018 Computer Supplies	1,014	600	623	250
2090 Machinery/Tools/Equipment	1,557	-	-	-
2093 Computer Equipment	2,308	-	-	-
Supplies Subtotal	<u>18,982</u>	<u>6,230</u>	<u>6,142</u>	<u>7,744</u>
Services & Charges:				
3001 Memberships & Subscriptions	2,783	2,300	2,300	2,980
3020 Training/Seminars	4,234	-	-	-
4002 Machinery/Tools/Equipment	-	100	993	150
4003 Radios and Base Stations	2,936	250	100	250
4006 Heating & A/C Equipment	116	100	139	100
4011 Building	908	-	-	-
4020 Motor Pool Lease Fees	2,558	2,394	2,394	-
4022 Rent: Building/Land	6,600	6,600	6,600	3,300
4030 VM: Fleet Maintenance	3,299	3,551	3,551	3,056
4055 Computer Software	-	300	300	300
4060 Computer Lease Fees	1,538	1,615	1,615	1,615
5007 Other Professional Services	-	100	-	100
6006 Miscellaneous	-	-	-	1,500

Continued

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

001-5050-522

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges (cont'd):				
7001 Electrical	4,614	4,000	4,000	2,000
7002 Natural Gas	371	450	450	300
7003 Telephone	632	-	-	-
7004 Water	336	400	400	200
Services & Charges Subtotal	<u>30,925</u>	<u>22,160</u>	<u>22,842</u>	<u>15,851</u>
Division Total	\$ 305,379	\$ 292,153	\$ 297,006	\$ 300,916

Emergency Services Department FY 12-13

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 2012-13**

Fire Suppression Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,334,752	\$1,349,432	\$1,380,967	\$1,384,485	2.60%
<i>Supplies</i>	140,438	37,480	39,424	40,480	8.00%
<i>Services & Charges</i>	545,032	262,871	251,151	244,663	-6.93%
<i>Capital Outlay</i>	13,302	31,900	31,800	-	-100.00%
Division Total	\$2,033,524	\$1,681,683	\$1,703,342	\$1,669,628	-0.72%

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 2010-11	Approved 2011-12	Requested 2012-13
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	2	2	2
Volunteer Fire Engineer	11	11	11
Total	27	27	27

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

001-5051-522

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 701,251	\$ 728,633	\$ 733,464	\$ 724,507
1020 Overtime	245,385	190,000	209,214	200,000
1030 Certification	7,861	7,800	8,169	9,300
1035 Longevity	8,496	9,168	9,168	9,892
1044 Cleaning Allowance	3,036	3,127	3,090	3,127
1046 Physical Fitness Allowance	500	-	-	-
1060 FICA	70,950	69,339	71,914	67,285
1065 Retirement	154,540	158,660	163,791	155,371
1066 Vol Firemen Retirement	40,970	67,000	67,000	67,000
1067 Pars Retirement	303	519	456	519
1080 Insurance - Medical	100,884	113,610	113,610	145,908
1081 Insurance - Life	576	576	553	576
1090 Other Benefits	-	1,000	538	1,000
Personal Services Subtotal	1,334,752	1,349,432	1,380,967	1,384,485
Supplies:				
2001 Office Supplies	2,248	-	-	1,700
2002 Postage	72	100	175	200
2003 Protective Clothing	42,098	-	-	-
2004 Gas and Oil	28,123	29,410	31,280	31,280
2005 Minor Tools	193	3,100	3,100	850
2006 Cleaning	894	-	-	1,200
2007 Chemical	2,969	-	-	-
2008 Educational	1,174	1,600	1,600	1,400
2009 Medical	3,527	-	-	-
2015 Other Supplies	3,108	-	-	3,200
2019 Training Field Supplies	8,639	2,870	2,869	-
2090 Machinery/Tools/Equipment	46,130	-	-	-
2093 Computer Equipment	1,263	400	400	650
Supplies Subtotal	140,438	37,480	39,424	40,480
Services & Charges:				
3001 Memberships & Subscriptions	6,932	6,380	6,000	6,100
3020 Training/Seminars	19,552	-	-	-
4002 Machinery/Tools/Equipment	29,600	-	-	-
4003 Radios and Base Stations	12,129	5,800	5,800	7,000
4006 Heating and A/C Equipment	1,741	2,300	2,000	2,500
4008 Pumps/Motors	9,738	9,700	9,700	9,900
4011 Building Maintenance	9,400	9,040	9,000	5,200
4020 Motor Pool Lease Fees	237,624	-	-	-
4030 VM: Fleet Maintenance	73,429	69,619	69,619	60,471
4031 Other Vehicle Maintenance	4,961	3,000	3,000	3,000

Continued

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

001-5051-522

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges (cont'd):				
4050 Computer Hardware	-	500	-	-
4055 Computer Software	4,283	7,700	3,900	7,900
4060 Computer Lease Fees	8,564	8,992	8,992	8,992
5005 Personnel Services	23,255	25,000	25,000	25,000
5007 Other Professional Services	12,000	12,500	12,500	12,500
6001 Uniforms	2,115	2,640	2,640	2,700
6010 Janitorial Services	3,025	3,200	-	-
7001 Electrical	70,151	75,000	75,000	75,000
7002 Natural Gas	4,170	9,500	6,000	6,000
7004 Water	12,363	12,000	12,000	12,400
Services & Charges Subtotal	<u>545,032</u>	<u>262,871</u>	<u>251,151</u>	<u>244,663</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	13,302	31,900	31,800	-
Capital Outlay Subtotal	<u>13,302</u>	<u>31,900</u>	<u>31,800</u>	<u>-</u>
Division Total	\$ 2,033,524	\$ 1,681,683	\$ 1,703,342	\$ 1,669,628

Emergency Services Department

FY 12-13

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
- 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 collection and our quality assurance program

Performance Indicators:

	Actual	Estimated	Proposed
	2010-11	2011-12	2012-13
Total EMS Responses	3,120	3,400	3,500
Total Number of Child Immunizations Given	553	600	650
Total Number of CPR Students Trained	200	225	550
Average Response Time to Call (Minutes)	6.01	5.85	5.50
Average Turn-Around Time (Minutes)	83.68	83.50	83.00
Patient Billing Collection Rate (Percentage)	59%	60%	61%

**Emergency Services Department
Fiscal Year 2012-13**

Emergency Medical Services Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,579,993	\$ 2,158,830	\$ 2,013,137	\$ 2,345,809	8.66%
<i>Supplies</i>	191,373	165,571	180,272	143,664	-13.23%
<i>Services & Charges</i>	202,128	184,558	184,622	122,302	-33.73%
<i>Capital Outlay</i>	13,046	177,029	169,925	-	-100.00%
Division Total	<u>\$ 1,986,540</u>	<u>\$ 2,685,988</u>	<u>\$ 2,547,956</u>	<u>\$ 2,611,775</u>	-2.76%

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 2010-11	Approved 2011-12	Requested 2012-13
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	9	9
Paramedic I	6	9	9
EMS Billing Specialist	1	1	1
Paramedic Intern	3	3	3
Relief Paramedic	3	3	3
Total	<u>26</u>	<u>32</u>	<u>32</u>

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

001-5059-522

	Actual	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 668,575	\$ 985,000	\$ 867,387	\$ 979,081
1013 FLSA Scheduled Overtime	388,663	472,490	478,873	558,727
1020 Overtime	87,056	95,000	88,284	95,000
1030 Certification	11,102	10,798	13,358	17,397
1035 Longevity	8,668	8,892	7,860	8,940
1044 Cleaning Allowance	4,150	5,051	5,051	5,772
1060 FICA	82,494	113,794	105,407	120,696
1065 Retirement	183,617	266,532	246,252	286,897
1067 Pars Retirement	726	501	517	373
1080 Insurance - Medical	144,120	198,818	198,818	270,972
1081 Insurance - Life	822	954	792	954
1090 Other Benefits	-	1,000	538	1,000
Personal Services Subtotal	<u>1,579,993</u>	<u>2,158,830</u>	<u>2,013,137</u>	<u>2,345,809</u>
Supplies:				
2001 Office Supplies	3,321	3,800	3,800	3,800
2002 Postage	4,409	4,000	4,500	4,000
2003 Protective Clothing	12,985	17,250	17,250	-
2004 Gas and Oil	42,156	38,000	43,564	43,564
2005 Minor Tools	-	250	267	250
2006 Cleaning	2,016	2,000	2,000	2,000
2007 Chemicals	341	300	300	300
2008 Educational	1,372	2,000	2,500	2,000
2015 Other Supplies	6,746	5,000	6,000	6,000
2018 Computer Supplies	959	1,000	1,000	1,000
2055 EMS Drugs and Supplies	78,170	73,000	80,000	80,000
2090 Machinery/Tools/Equipment	38,270	7,600	7,600	-
2091 Office Furniture/ Equipment	628	2,500	2,500	-
2093 Computer Equipment	-	8,871	8,991	750
Supplies Subtotal	<u>191,373</u>	<u>165,571</u>	<u>180,272</u>	<u>143,664</u>
Services & Charges:				
3001 Memberships & Subscriptions	5,567	4,405	4,405	4,575
3020 Training/Seminars	9,074	-	-	-
4002 Machinery/Tools/Equipment	11,280	4,500	4,500	-
4003 Radios and Base Stations	3,573	3,500	3,500	3,500
4006 Heating and A/C Equipment	-	500	1,000	1,000
4011 Building Maintenance	17,244	5,350	6,100	5,000
4020 Motor Pool Lease Fees	53,161	64,037	64,037	-
4030 VM: Fleet Maintenance	47,863	52,538	52,538	52,859

Continued

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

001-5059-522

	Actual	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Services & Charges (cont'd):				
4031 Other Vehicle Maintenance	1,516	1,000	1,000	1,000
4050 Computer Hardware	559	-	-	-
4055 Computer - Software	13,132	12,160	11,374	18,100
4060 Computer Lease Fees	7,398	7,768	7,768	7,768
5005 Personnel Services	9,000	12,000	12,000	12,000
6001 Uniforms	546	500	500	500
6002 Printing/Reproduction	1,402	1,500	1,600	1,500
6005 Advertising	395	500	500	500
7001 Electrical	13,987	11,000	11,000	11,000
7002 Natural Gas	815	1,300	800	1,000
7003 Telephone	3,651	-	-	-
7004 Water	1,965	2,000	2,000	2,000
Services & Charges Subtotal	<u>202,128</u>	<u>184,558</u>	<u>184,622</u>	<u>122,302</u>
Capital Outlay:				
8021 Mach/Tools & Equip	13,046	-	-	-
8023 Computer Hardware/Software	-	3,779	-	-
8050 Motor Vehicles	-	173,250	169,925	-
Capital Outlay Subtotal	<u>13,046</u>	<u>177,029</u>	<u>169,925</u>	<u>-</u>
Division Total	\$ 1,986,540	\$ 2,685,988	\$ 2,547,956	\$ 2,611,775

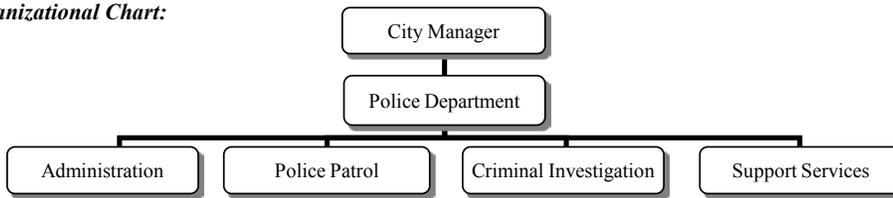
Police Department

FY 12-13

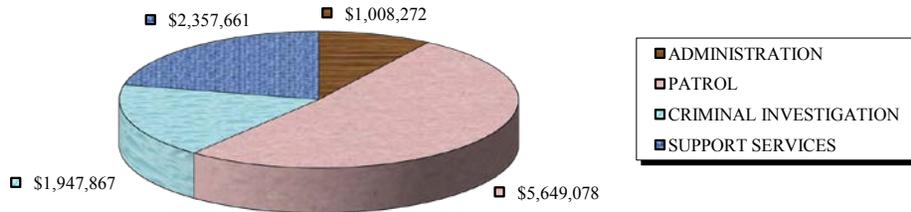
Mission Statement: The mission of the La Porte Police Department is to work in partnership with the community to prevent crime, assist those who are victims of crime, and improve the quality of life within the City of La Porte through the promotion of a strong sense of security. In fulfilling this mission,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

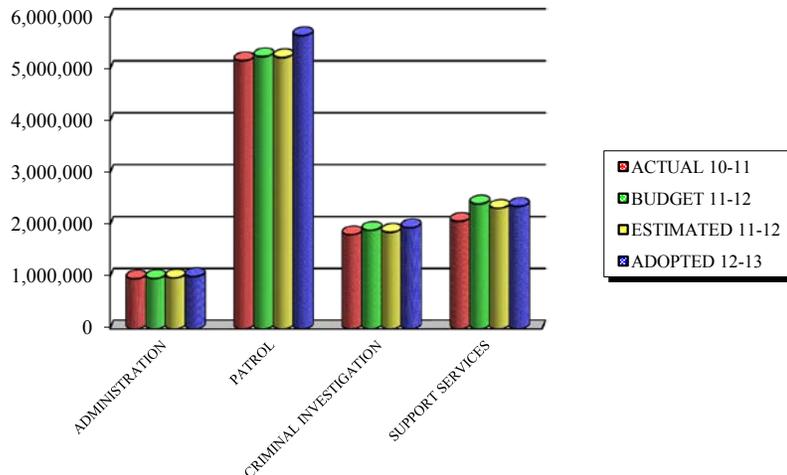
Organizational Chart:



Share of General Fund Budget: 30%



Four Year Comparison by Division:



Police Department Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Police Administration	\$ 964,537	\$ 970,736	\$ 982,029	\$ 1,008,272	3.87%
Police Patrol	5,166,127	5,258,145	5,266,129	5,649,078	7.43%
Criminal Investigation	1,814,078	1,899,523	1,861,649	1,947,867	2.55%
Support Services	2,070,326	2,392,445	2,323,204	2,357,661	-1.45%
Department Total	\$ 10,015,068	\$ 10,520,849	\$ 10,433,011	\$ 10,962,878	4.20%

Department Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 8,593,523	\$ 9,106,168	\$ 9,007,291	\$ 9,360,585	2.79%
Supplies	453,047	452,211	473,635	455,726	0.78%
Services & Charges	968,498	935,670	927,481	1,146,567	22.54%
Capital Outlay	-	26,800	24,604	-	0.00%
Department Total	\$ 10,015,068	\$ 10,520,849	\$ 10,433,011	\$ 10,962,878	4.20%

Police Department FY 12-13

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 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.	Maintain at least part-time a Crime Analyst and continue to hold weekly con-stat meetings with staff 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 12-13**

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 2010-11	Estimated 2011-12	% Change 2010-11/ 2011-12	Proposed 2012-13
* City of La Porte UCR Crime Rate	20.59	19.35	-6.02%	19.35
* National Comparative Crime Rate 25,000 - 49,999 (Goal: 10% below)	34.37	31.73 (-39.02%**)		
* Area Cities Comparative Crime Rate (Goal: 10% below)	45.51	41.28 (-51.13%**)		
Community satisfaction rating, (Goal: 80% or better)	95%	94%	-	85%
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	26	18	-44.44%	<37
Authorized number of police officers positions	75	75	0	75
Number of police officers per 1,000 residents (Goal: 2.2)	2.2	2.2	0	2.14
Authorized number of police employee positions	107	107	0	107
Number of police employees per 1,000 residents (Goal: 3.2)	3.2	3.2	0	3.06
* Number of police calls for service	37,190	33,721	-10.29%	33,000
* Number of self-initiated actions by officers	20,982	19,166	-8.66%	19,166
* Number of arrests made	2,452	2,331	-5.19%	2,258
Number of police employees with a 4 year degree (Goal: +2%)	12	14	16.67%	16

*Denotes calendar year

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

**Police Department
Fiscal Year 2012-13**

Police Administration Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 700,691	\$ 720,640	\$ 722,091	\$ 738,171	2.43%
<i>Supplies</i>	20,674	18,709	21,396	20,919	11.81%
<i>Services & Charges</i>	243,172	231,387	238,542	249,182	7.69%
Division Total	\$ 964,537	\$ 970,736	\$ 982,029	\$ 1,008,272	3.87%

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 2010-11	Approved 2011-12	Requested 2012-13
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Internal Affairs Sergeant	1	1	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	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 502,073	\$ 507,244	\$ 509,981	\$ 507,747
1020 Overtime	2,368	2,122	1,200	1,600
1030 Certification	12,116	12,102	12,205	12,704
1035 Longevity	4,812	5,052	5,052	5,292
1040 Clothing Allowance	586	586	608	586
1044 Cleaning Allowance	966	962	962	962
1046 Physical Fitness Allowance	500	1,500	1,125	1,500
1060 FICA	38,900	38,924	38,918	38,990
1065 Retirement	86,503	91,875	92,173	92,368
1080 Insurance - Medical	50,442	56,805	56,805	72,954
1081 Insurance - Life	468	468	447	468
1090 Other Benefits	957	3,000	2,615	3,000
Personal Services Subtotal	<u>700,691</u>	<u>720,640</u>	<u>722,091</u>	<u>738,171</u>
Supplies:				
2001 Office Supplies	1,233	1,700	1,655	1,550
2002 Postage	191	225	225	250
2003 Protective Clothing	1,089	1,000	850	1,000
2004 Gas and Oil	11,164	6,499	9,919	9,919
2008 Educational	-	300	53	-
2015 Other Supplies	3,845	3,600	3,570	3,600
2018 Computer Supplies	1,515	1,450	1,450	1,450
2090 Machinery/Tools/Equipment	265	425	474	2,700
2091 Office Furniture/Equipment	581	-	-	-
2093 Computer Equipment	791	3,510	3,200	450
Supplies Subtotal	<u>20,674</u>	<u>18,709</u>	<u>21,396</u>	<u>20,919</u>
Services & Charges:				
3001 Memberships & Subscriptions	2,147	2,390	2,390	2,530
3020 Training/Seminars	8,713	7,000	7,000	7,000
3024 Tuition Reimbursement	3,191	1,500	1,390	5,000
4002 Machinery/Tools/Equipment	10,897	11,298	11,293	9,768
4003 Radios and Base Stations	181	300	-	200
4006 Heating and A/C Equipment	14,469	14,000	14,000	14,500
4011 Building Maintenance	5,399	6,200	6,200	8,800
4020 Motor Pool Lease Fees	7,843	13,922	13,922	13,872
4030 VM: Fleet Maintenance	4,948	4,510	4,510	6,480
4055 Computer Software	1,050	2,300	2,300	1,050
4060 Computer Lease Fees	6,840	7,182	7,182	7,182
5007 Other Professional Services	1,127	1,750	1,250	1,250
6002 Printing/Reproduction	604	680	680	650

Continued

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

001-5252-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges (cont'd):				
6006 Miscellaneous	28	100	-	-
6010 Janitorial	23,025	23,555	33,000	33,000
7001 Electrical	141,200	125,000	123,900	128,000
7002 Natural Gas	567	700	525	700
7004 Water	10,943	9,000	9,000	9,200
Services & Charges Subtotal	<u>243,172</u>	<u>231,387</u>	<u>238,542</u>	<u>249,182</u>
Division Total	\$ 964,537	\$ 970,736	\$ 982,029	\$ 1,008,272

Police Department FY 12-13

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.	Maintain current level or reduce traffic collisions 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 at a current or higher level

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) Audit officer conduct on traffic stops in an effort to recognize, report and correct inappropriate behavior and also to review equipment performance	Each Patrol Supervisors are to review a minimum of 2 traffic stops by video each month

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 12-13**

Police Patrol Division

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	% Change 2010-11/ 2011-12	Proposed 2012-13
Authorized number of police officer positions assigned to Patrol	44	44	0%	44
Authorized number of civilian personnel positions assigned to Patrol	0	5	100%	5
Community perception of safety rating (Goal: 85% or better)	88%	88%	0	85%
*Avg Priority 1 Call response time (from time dispatched) of 5 min.	4.67 min	3.73 min	-20.13%	< 5 min
* Avg Non Priority 2 Call response time (from time dispatched) of 6 min.	5.29 min	5.06 min	-4.35%	< 6 min
* Avg Non Priority 3 Call response time (from time dispatched) of 6 min.	5.74 min	5.19 min	-9.58%	< 8 min
Number of traffic collisions	526	561	6.65%	533
Number of traffic citations issued	14,619	12,084	-17.34%	12,084
Overall DOT enforcement activity	2,617	3,304	26.25%	3,304
Number of Level I inspections conducted	312	392	25.64%	392
Number of Level II inspections conducted	1,853	2,158	16.46%	2,158
Number of vehicles weighed	452	754	66.81%	754
Number of DOT weight citations	230	175	-23.92%	175
Number of DOT equipment/safety citations	928	818	-11.85%	818
*Number of narcotic arrests (Goal: increase by 5%)	215	173	-15.53%	182
*Number of canine arrests	130	94	-27.69%	103
Number of false alarm responses (Goal: maintain level or below)	871	956	9.76%	956

* Denotes calendar year

**Police Department
Fiscal Year 2012-13**

Police Patrol Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$4,368,576	\$4,450,933	\$4,468,642	\$4,673,082	4.99%
<i>Supplies</i>	245,731	272,877	284,626	280,243	2.70%
<i>Services & Charges</i>	551,820	534,335	512,861	695,753	30.21%
Division Total	<u>\$5,166,127</u>	<u>\$5,258,145</u>	<u>\$5,266,129</u>	<u>\$5,649,078</u>	7.43%

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 2010-11	Approved 2011-12	Requested 2012-13
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	40	35	35
Jailers	-	5	5
Jailer-P/T	-	-	1
Total	49	49	50

City of La Porte, Texas
Police Patrol
Detail of Expenditure

001-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 2,896,739	\$ 2,849,161	\$ 2,873,978	\$ 2,914,806
1020 Overtime	226,784	305,650	288,703	295,000
1030 Certification	71,921	61,408	64,929	68,351
1035 Longevity	24,620	23,464	24,276	24,672
1043 Motorcycle Allowance	6,025	6,000	5,981	6,000
1044 Cleaning Allowance	11,746	11,785	11,850	12,025
1046 Physical Fitness Allowance	6,375	8,500	5,875	8,500
1060 FICA	240,366	237,233	240,665	247,346
1065 Retirement	536,375	556,558	561,225	584,050
1067 Pars - Retirement	-	-	29	-
1080 Insurance - Medical	345,888	389,520	389,520	510,678
1081 Insurance - Life	1,737	1,654	1,611	1,654
Personal Services Subtotal	<u>4,368,576</u>	<u>4,450,933</u>	<u>4,468,642</u>	<u>4,673,082</u>
Supplies:				
2001 Office Supplies	1,157	1,100	995	1,000
2002 Postage	780	550	550	550
2003 Protective Clothing	27,928	36,328	35,900	40,420
2004 Gas and Oil	188,945	172,258	199,331	199,331
2005 Minor Tools	-	100	-	-
2007 Chemical	38	200	198	200
2008 Educational	1,116	2,200	2,200	800
2015 Other Supplies	6,197	11,485	11,450	8,400
2016 Jail Operations	-	10,400	10,380	12,150
2017 Specialized Supplies	601	-	-	-
2018 Computer Supplies	4,719	4,130	4,110	2,700
2090 Machinery/Tools/Equipment	6,452	24,876	10,265	13,700
2091 Office Furniture/Equipment	570	1,690	1,687	-
2093 Computer Equipment	7,228	7,560	7,560	992
Supplies Subtotal	<u>245,731</u>	<u>272,877</u>	<u>284,626</u>	<u>280,243</u>
Services & Charges:				
3001 Memberships & Subscriptions	333	645	625	595
3020 Training/Seminars	20,412	17,200	17,175	16,300
3024 Tuition Reimbursement	17,367	17,500	17,500	17,500
4001 Office Equipment	5,328	5,412	5,440	5,500
4002 Machinery/Tools/Equipment	28,685	29,000	27,500	12,750
4003 Radios and Base Stations	21,290	32,846	32,800	31,918
4020 Motor Pool Lease Fees	161,956	146,680	146,680	196,428
4030 VM: Fleet Maintenance	157,779	150,032	150,032	150,457
4050 Computer Hardware	1,109	3,500	3,500	118,000
4055 Computer Software	59,540	81,522	62,000	100,500
4060 Computer Lease Fees	33,680	35,364	35,364	35,364
5007 Other Professional Services	13,219	13,384	13,325	1,200
6002 Printing/Reproduction	921	950	920	1,450

Continued

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

001-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges (cont'd):				
6006 Miscellaneous	1,067	300	-	-
7003 Telephone	29,134	-	-	-
9999 Request for New Position	-	-	-	7,791
Services & Charges Subtotal	<u>551,820</u>	<u>534,335</u>	<u>512,861</u>	<u>695,753</u>
Division Total	\$ 5,166,127	\$ 5,258,145	\$ 5,266,129	\$ 5,649,078

Police Department FY 12-13

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 2010-11	Estimated 2011-12	% Change 2010-11/ 2011-12	Proposed 2012-13
Authorized number of police officer positions assigned to CID	17	17	0%	17
Authorized number of civilian personnel positions assigned to CID	3	3	0%	3
*Avg clearance rate for crimes against persons (Goal: <47%)	62	70	13.1%	<47%
*Avg clearance rate for crimes against property (Goal: <18%)	47.68	40.43	-17.93%	<18%
Criminal cases assigned for follow-up	1,368	1,608	17.54%	1,740
Avg number of cases assigned per detective	114	134	17.54%	145
Number of arrests made by detectives (Goal: Increase by 5%)	100	116	16.00%	120
Number of crime scenes processed by Crime Scene Unit	71	54	-23.94%	58
Number of investigative call-outs	93	60	-35.48%	63
Number of street crime leads followed-up	126	121	-3.97%	130
Number of arrests made by Street Crime Unit (Goal: Increase by 5%)	86	88	2.27%	89
Number of crime victims serve by Crime Victim Liaison	518	520	0.39%	520
Total value of property stolen	\$1,542,222	\$1,614,285	4.67%	\$1,614,000
Total value of property recovered	\$531,592	\$329,405	-38.03%	\$400,000

* Denotes calendar year

**Police Department
Fiscal Year 2012-13**

Criminal Investigation Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,659,282	\$1,725,478	\$1,680,331	\$1,781,875	3.27%
<i>Supplies</i>	69,826	60,737	67,243	62,998	3.72%
<i>Services & Charges</i>	84,970	86,508	89,471	102,994	19.06%
<i>Capital Outlay</i>	-	26,800	24,604	-	-100.00%
Division Total	<u>\$1,814,078</u>	<u>\$1,899,523</u>	<u>\$1,861,649</u>	<u>\$1,947,867</u>	2.55%

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 2010-11	Approved 2011-12	Requested 2012-13
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	12	13	13
Officer	2	1	1
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 1,100,907	\$ 1,130,883	\$ 1,118,824	\$ 1,151,508
1020 Overtime	63,378	63,000	35,000	51,773
1030 Certification	27,009	26,217	26,331	27,463
1035 Longevity	14,700	15,184	13,216	15,292
1040 Clothing Allowance	8,787	8,787	8,832	8,201
1044 Cleaning Allowance	4,188	4,089	4,191	4,329
1046 Physical Fitness Allowance	2,000	3,500	2,000	1,500
1060 FICA	91,499	93,688	93,385	93,886
1065 Retirement	202,077	217,218	215,667	218,871
1080 Insurance - Medical	144,120	162,300	162,300	208,440
1081 Insurance - Life	617	612	585	612
Personal Services Subtotal	1,659,282	1,725,478	1,680,331	1,781,875
Supplies:				
2001 Office Supplies	1,437	1,400	1,065	1,400
2002 Postage	688	600	600	600
2003 Protective Clothing	1,364	3,530	2,500	3,000
2004 Gas and Oil	35,807	33,978	39,729	39,729
2007 Chemical	400	300	300	300
2008 Educational	-	500	-	-
2015 Other Supplies	2,967	3,300	2,300	2,800
2017 Specialized Supplies	3,277	-	-	-
2018 Computer Supplies	2,121	2,000	2,000	2,000
2078 Confidential Funds	12,671	5,000	9,000	8,000
2090 Machinery/Tools/Equipment	8,066	7,000	6,720	4,040
2091 Office Furniture/Equipment	-	2,000	1,900	-
2093 Computer Equipment	1,028	1,129	1,129	1,129
Supplies Subtotal	69,826	60,737	67,243	62,998
Services & Charges:				
3001 Memberships & Subscriptions	5,266	7,000	6,805	8,181
3020 Training/Seminars	13,406	16,000	14,500	17,340
3024 Tuition Reimbursement	612	2,000	2,000	5,000
4019 Rental of Equipment	70	-	-	-
4020 Motor Pool Lease Fees	9,808	10,599	10,599	12,552
4030 VM: Fleet Maintenance	36,004	33,175	33,175	35,287
4055 Computer Software	687	500	258	500
4060 Computer Lease Fees	8,128	8,534	8,534	8,534
5007 Other Professional Services	9,351	7,000	12,000	14,000
6002 Printing/Reproduction	341	600	600	600
6003 Legal Notices	-	100	-	-
6006 Miscellaneous	1,297	1,000	1,000	1,000
Services & Charges Subtotal	84,970	86,508	89,471	102,994

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

001-5256-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Capital Outlay:				
8021 Mach/Tools & Equipment	-	26,800	24,604	-
Capital Outlay Subtotal	-	26,800	24,604	-
Division Total	\$ 1,814,078	\$ 1,899,523	\$ 1,861,649	\$ 1,947,867

Police Department FY 12-13

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 ● 3 minutes for Non-Priority 2 Call for Service ● 4 minutes for Non-Priority 3 Call for Service
Provide effective and reliable Animal Control Services.	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 and 1 Advance Police Academy allually Graduate a minimum of 1 youth Police Explorer Post Academies annually Document a minimum of 1500 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 and Underage Alcohol Prevention Program Maintain School Resource Officer Program both City Middle and High Schools

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

Program Objectives	Program Indicators
(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 12-13**

Support Services Division

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	% Change 2010-11/ 2011-12	Proposed 2012-13
Authorized number of police office positions assigned to SSD	5	10	100.00%	10
Authorized number of civilian personnel positions assigned to SSD	26	21	-19.23%	21
Avg Priority 1 Call response time (call receipt to dispatch) of 1.5 min.	1.39	1.46	5.04%	1.50
Avg Non-Priority 2 Call response time (call receipt to dispatch) of 3.0 min.	3.39	3.03	(10.62)	3
Avg Non-Priority 3 Call response time (call receipt to dispatch) of 4 min.	4.44	4.36	-1.80%	4
Number of Animal Bites Reported	49	36	-26.53%	36
Number of Animals Adopted from Shelter (Goal: increase by 10%)	204	200	-1.96%	220
Number of Animal Control Citations Issued	120	128	6.67%	130
Number of Animals Taken-in by Animal Control	2,006	1,975	-1.55%	2,000
Number of Animals Euthanized (Goal: Reduce by 5%)	826	670	-18.89%	635
Number of Citizen Police Academies (Goal: 2 or more)	3	3	0.00%	2
Number of Advanced Citizen Police Academies (Goal 1 or more)	1	1	0.00%	1
Number of Youth Police Explorer Academies (Goal: 2 or more)	1	1	0.00%	1
Number of Police Volunteer service hours (Goal: 1500 or more)	1,505.05	3,115	106.91%	3,200
Number of Total Department Training Hours	7,356	6,262	-14.87%	6,300
Avg number of training hours per officer	98	83	-15.31%	84
Number of inmates processed	2,700	2,700	0.00%	2,700

**Police Department
Fiscal Year 2012-13**

Support Services Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,864,974	\$2,209,117	\$2,136,227	\$2,167,457	-1.89%
<i>Supplies</i>	116,816	99,888	100,370	91,566	-8.33%
<i>Services & Charges</i>	88,536	83,440	86,607	98,638	18.21%
Division Total	\$2,070,326	\$2,392,445	\$2,323,204	\$2,357,661	-1.45%

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 2010-11	Approved 2011-12	Requested 2012-13
Lieutenant	1	1	1
Support Services Sergeant	1	1	1
Support Services Supervisor	1	1	1
Crime Prevention Officer	2	2	2
School Resource Officers	-	5	5
Dare Officer	1	1	1
Animal Control Supervisor	1	1	1
Animal Control Officer	4	4	4
Building Maintenance Technician	1	1	1
Records Specialist	2	2	2
Jailers	5	-	-
Telecommunicators	12	12	12
Telecommunicators (Relief)	1	1	1
Total	32	32	32

City of La Porte, Texas
Support Services
Details of Expenditures

001-5258-521

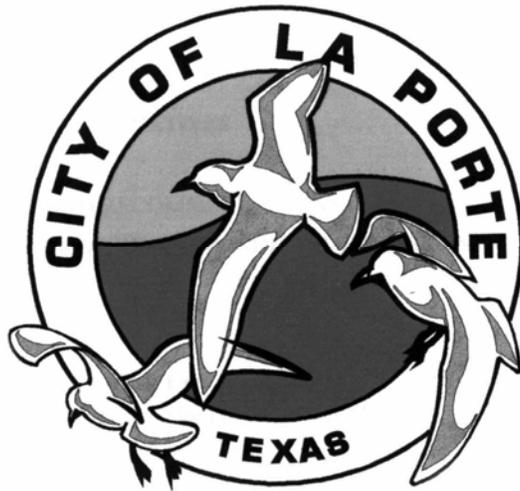
	Actual	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 1,198,560	\$ 1,455,079	\$ 1,385,701	\$ 1,348,463
1020 Overtime	78,792	53,350	68,000	70,000
1030 Certification	26,090	34,991	33,767	34,991
1035 Longevity	15,472	16,408	15,136	16,624
1044 Cleaning Allowance	6,767	7,215	6,975	7,215
1046 Physical Fitness Allowance	-	2,000	1,500	1,500
1060 FICA	97,881	115,711	111,809	108,932
1065 Retirement	217,240	271,592	260,794	255,769
1067 PARS Retirement	111	448	279	131
1080 Insurance - Medical	223,386	251,565	251,565	323,082
1081 Insurance - Life	675	758	701	750
Personal Services Subtotal	1,864,974	2,209,117	2,136,227	2,167,457
Supplies:				
2001 Office Supplies	2,066	2,100	1,600	2,000
2002 Postage	939	900	830	900
2003 Protective Clothing	6,381	9,268	7,200	6,500
2004 Gas and Oil	18,070	17,000	21,293	21,293
2005 Minor Tools	586	500	250	400
2006 Cleaning	784	700	675	700
2007 Chemical	741	800	750	800
2008 Educational	-	25	-	-
2015 Other Supplies	6,926	8,500	7,250	8,500
2016 Jail Operations	10,477	-	-	-
2017 Specialized Supplies	53,574	58,499	45,900	33,400
2018 Computer Supplies	1,717	1,750	1,385	1,500
2090 Machinery/Tools/Equipment	12,114	(2,984)	10,500	13,573
2091 Office Furniture/Equipment	1,222	2,080	2,050	2,000
2093 Computer Equipment	1,219	750	687	-
Supplies Subtotal	116,816	99,888	100,370	91,566
Services & Charges:				
3001 Memberships & Subscriptions	4,288	6,015	6,000	6,165
3020 Training/Seminars	19,304	18,800	16,500	13,400
3024 Tuition Reimbursement	4,931	7,000	15,000	17,500
4001 Office Equipment	117	500	100	200
4002 Machinery/Tools/Equipment	1,101	-	-	-
4003 Radios and Base Stations	425	14,400	14,000	15,100
4011 Building Maintenance	459	750	400	500
4020 Motor Pool Lease Fees	9,658	10,824	10,824	18,636
4022 Rent: Building/Land	-	-	-	2,650
4030 VM: Fleet Maintenance	15,812	13,811	13,811	12,479

Continued

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

001-5258-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges (cont'd):				
4055 Computer Software	20,954	900	-	2,000
4060 Computer Lease Fees	6,206	6,516	6,516	6,516
5007 Other Professional Services	4,504	2,920	2,670	2,708
6001 Uniforms	265	354	250	234
6002 Printing/Reproduction	512	550	524	550
6006 Miscellaneous	-	100	12	-
Services & Charges Subtotal	<u>88,536</u>	<u>83,440</u>	<u>86,607</u>	<u>98,638</u>
Division Total	\$ 2,070,326	\$ 2,392,445	\$ 2,323,204	\$ 2,357,661

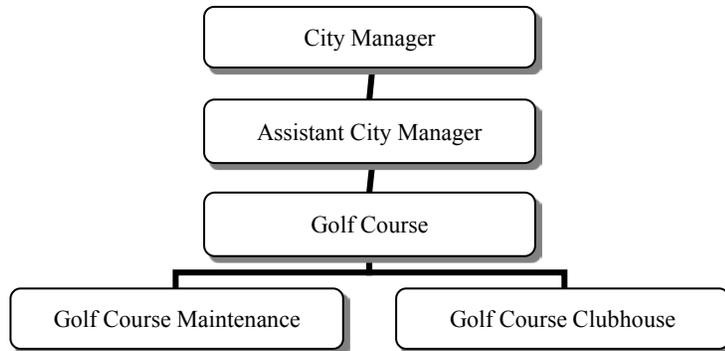


Golf Course

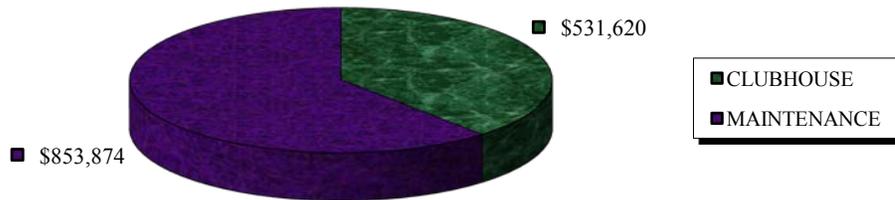
FY 12-13

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.

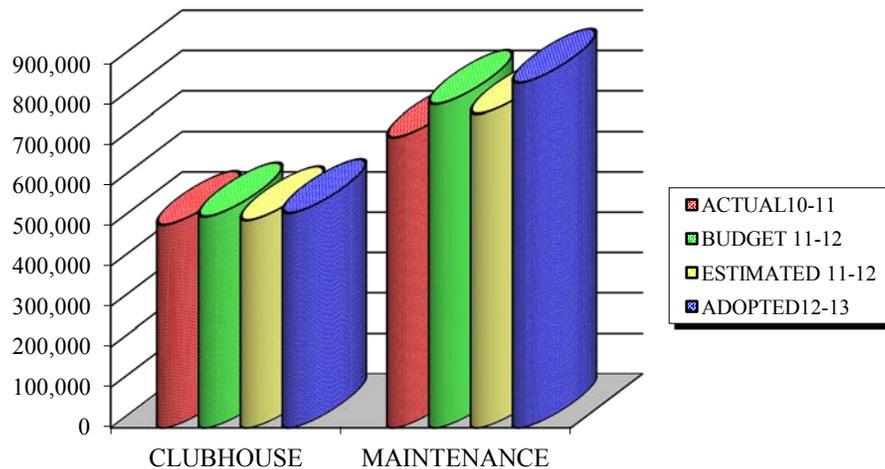
Organizational Chart:



Share of General Fund Budget: 4%



Four Year Comparison by Division:



Golf Course Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Golf Course Club House	502,217	523,124	513,793	531,620	1.62%
Golf Course Maintenance	719,028	801,289	777,293	853,874	6.56%
Total	\$ 1,221,245	\$ 1,324,413	\$ 1,291,086	\$ 1,385,494	4.61%

Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 884,496	\$ 935,851	\$ 928,621	\$ 948,655	1.37%
Supplies	184,600	211,559	193,797	213,860	1.09%
Services & Charges	152,149	177,003	168,668	222,979	25.97%
Total	\$ 1,221,245	\$ 1,324,413	\$ 1,291,086	\$ 1,385,494	4.61%

Golf Course FY 12-13

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 2012-13**

Golf Course Club House Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 376,519	\$ 390,810	\$ 389,175	\$ 398,581	1.99%
<i>Supplies</i>	50,953	58,800	54,831	58,060	-1.26%
<i>Services & Charges</i>	74,745	73,514	69,787	74,979	1.99%
Division Total	\$ 502,217	\$ 523,124	\$ 513,793	\$ 531,620	1.62%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 287,004	\$ 293,638	\$ 292,595	\$ 291,924
1020 Overtime	2,132	2,500	2,342	2,500
1035 Longevity	3,016	3,208	3,208	3,400
1060 FICA	17,409	17,617	17,819	17,562
1065 Retirement	37,058	39,265	39,666	39,405
1067 Pars Retirement	878	942	906	922
1080 Insurance - Medical	28,824	32,460	32,460	41,688
1081 Insurance - Life	198	180	179	180
1090 Other Benefits	-	1,000	-	1,000
Personal Services Subtotal	376,519	390,810	389,175	398,581
Supplies:				
2001 Office Supplies	608	1,000	841	1,100
2002 Postage	-	-	-	-
2006 Cleaning	176	250	200	200
2015 Other Supplies	1,516	1,500	1,479	1,500
2090 Machinery/Tools/Equipment	48,198	52,800	52,311	54,960
2091 Office Furniture/Equipment	227	-	-	-
2093 Computer Equipment	228	3,250	-	300
Supplies Subtotal	50,953	58,800	54,831	58,060
Services & Charges:				
3001 Memberships & Subscriptions	1,827	1,918	1,810	1,930
3020 Training/Seminars	782	3,238	2,224	1,310
4003 Radios and Base Stations	366	200	141	200
4006 Heating and A/C Equipment	2,252	2,500	1,500	2,500
4011 Building Maintenance	2,869	5,000	2,500	4,000
4055 Computer Software	-	1,869	843	-
4060 Computer Lease Fees	1,180	1,239	1,239	1,239
5006 Fiscal Services	13,556	13,000	14,298	15,000
5007 Other Professional Services	3,697	3,000	3,557	4,000
6002 Printing/Reproduction	265	750	250	400
6005 Advertising	11,970	14,000	11,209	12,000
6006 Miscellaneous	21	200	-	-
6041 Special Events	215	400	371	400
7001 Electrical	30,942	20,000	25,000	27,000
7002 Natural Gas	1,067	1,900	850	900
7004 Water	2,330	3,000	2,404	2,500
7005 Miscellaneous Utilities	1,406	1,300	1,591	1,600
Services & Charges Subtotal	74,745	73,514	69,787	74,979
Division Total	\$ 502,217	\$ 523,124	\$ 513,793	\$ 531,620

**Golf Course
Fiscal Year 2012-13**

Golf Course Maintenance Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 507,977	\$ 545,041	\$ 539,446	\$ 550,074	0.92%
<i>Supplies</i>	133,647	152,759	138,966	155,800	1.99%
<i>Services & Charges</i>	77,404	103,489	98,881	148,000	43.01%
Division Total	\$ 719,028	\$ 801,289	\$ 777,293	\$ 853,874	6.56%

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 2010-11	Approved 2011-12	Requested 2012-13
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	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 337,320	\$ 353,309	\$ 347,445	\$ 342,793
1020 Overtime	22,367	25,000	27,269	25,000
1030 Certification	1,080	1,108	1,092	1,108
1035 Longevity	5,868	5,372	4,260	4,648
1060 FICA	25,956	28,265	28,254	27,931
1065 Retirement	57,319	66,587	65,869	65,038
1067 Pars - Retirement	248	300	173	-
1080 Insurance - Medical	57,648	64,920	64,920	83,376
1081 Insurance - Life	171	180	164	180
Personal Services Subtotal	<u>507,977</u>	<u>545,041</u>	<u>539,446</u>	<u>550,074</u>
Supplies:				
2001 Office Supplies	90	250	180	200
2002 Postage	129	150	150	150
2003 Protective Clothing	10	100	-	-
2004 Gas and Oil	20,665	22,500	20,000	22,500
2005 Minor Tools	189	300	327	400
2007 Chemical	56,549	72,000	68,000	72,000
2009 Medical	150	400	200	300
2015 Other Supplies	33,921	32,000	32,000	32,300
2030 Small Parts	12,194	22,500	16,000	20,000
2050 Safety	109	250	20	-
2090 Machinery/Tools/Equipment	9,641	1,100	1,130	7,700
2093 Computer Equipment	-	1,209	959	250
Supplies Subtotal	<u>133,647</u>	<u>152,759</u>	<u>138,966</u>	<u>155,800</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,199	1,203	1,200	1,313
3020 Training/Seminars	240	300	240	300
3024 Tuition Reimbursement	686	-	-	-
4002 Machinery/Tools/Equipment	1,580	2,500	1,995	4,475
4006 Heating and A/C Equipment	342	500	-	250
4008 Pumps/Motors	2,762	2,000	2,000	2,000
4011 Building Maintenance	3,011	2,000	1,500	2,000
4012 Water Line Maintenance	9,051	6,000	6,000	6,000
4019 Rental of Equipment	80	1,500	1,000	1,000
4020 Motor Pool Lease Fees	25,336	52,691	52,691	73,310
4030 VM: Fleet Maintenance	2,702	3,495	3,495	3,452
4031 Other Vehicle Maintenance	133	2,000	2,000	17,000
5007 Other Professional Services	7,845	5,400	5,260	12,600
6001 Uniforms	6,303	6,800	6,000	6,800

Continued

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

028-6049-551

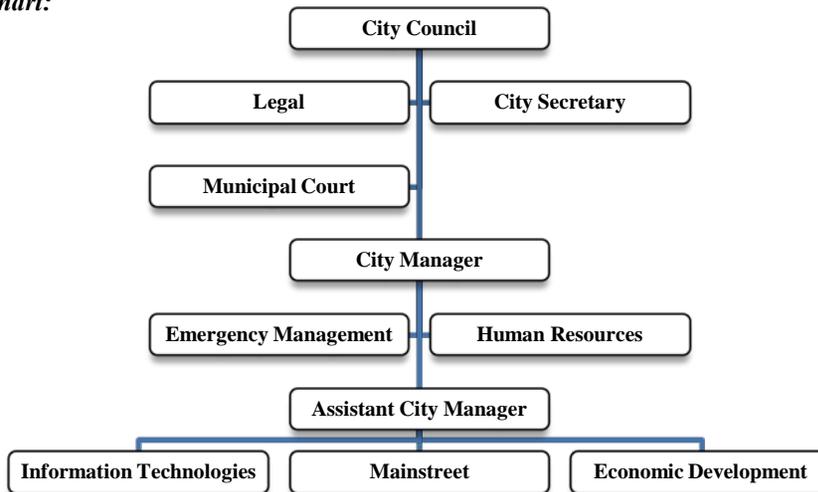
	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
6006 Miscellaneous	-	100	-	-
7001 Electrical	14,616	15,000	13,500	15,000
7004 Water	1,518	2,000	2,000	2,500
Services & Charges Subtotal	<u>77,404</u>	<u>103,489</u>	<u>98,881</u>	<u>148,000</u>
Division Total	\$ 719,028	\$ 801,289	\$ 777,293	\$ 853,874

Administration Department

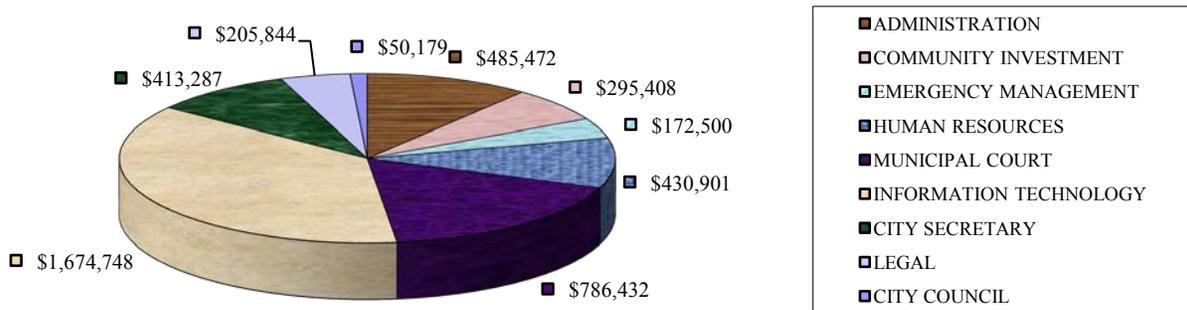
FY 12-13

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.

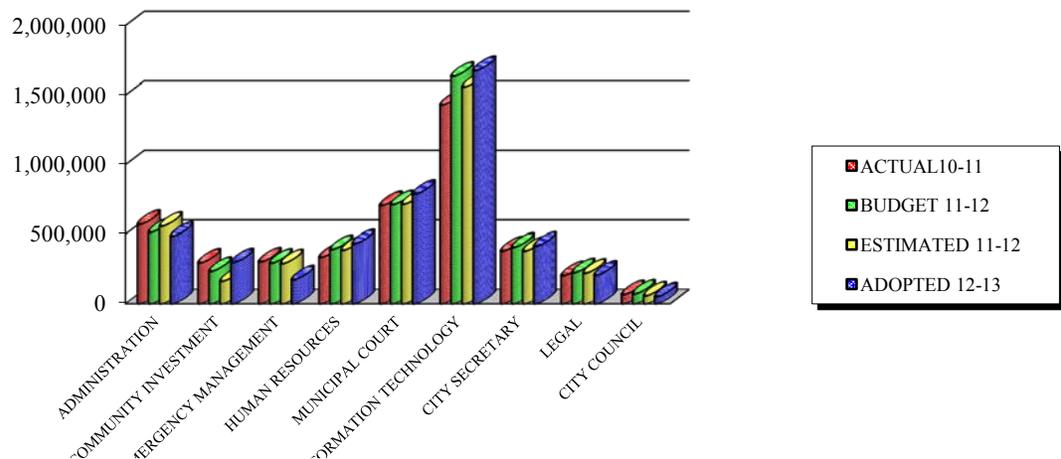
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Administration Department Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Administration	\$ 569,424	\$ 540,035	\$ 555,837	\$ 485,472	-10.10%
Emergency Management	300,807	292,169	288,732	295,408	1.11%
Community Investment	293,712	233,073	161,750	172,500	-25.99%
Human Resources	334,352	390,329	385,151	430,901	10.39%
Municipal Court	704,779	712,337	713,815	786,432	10.40%
Information Technologies	1,430,477	1,633,958	1,558,666	1,674,748	2.50%
City Secretary	379,900	406,078	378,461	413,287	1.78%
Legal	202,364	223,325	219,830	205,844	-7.83%
City Council	66,062	68,474	56,401	50,179	-26.72%
Department Total	\$ 4,281,877	\$ 4,499,778	\$ 4,318,643	\$ 4,514,771	0.33%

Department Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 2,038,537	\$ 2,141,189	\$ 2,049,085	\$ 2,273,559	6.18%
Supplies	248,610	271,410	245,992	205,612	-24.24%
Services & Charges	1,994,730	2,087,179	2,023,566	2,035,600	-2.47%
Department Total	\$ 4,281,877	\$ 4,499,778	\$ 4,318,643	\$ 4,514,771	0.33%

Administration Department

FY 12-13

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 semi-annual newsletter to all La Porte residents	
Continue to incorporate new methods to improve communication with La Porte citizens	

Performance Indicators:

	Actual 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13

Administration Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 456,108	\$ 471,790	\$ 407,812	\$ 394,027	-16.48%
<i>Supplies</i>	5,792	6,950	4,900	4,150	-40.29%
<i>Services & Charges</i>	107,524	61,295	143,125	87,295	42.42%
Division Total	\$ 569,424	\$ 540,035	\$ 555,837	\$ 485,472	-10.10%

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 2010-11	Approved 2011-12	Requested 2012-13
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	0.5	0.5
Total	4.0	3.5	3.5

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

001-6060-510

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 331,496	\$ 341,731	\$ 289,000	\$ 276,585
1020 Overtime	370	500	45	-
1035 Longevity	1,844	696	712	1,360
1042 Car Allowance	11,036	11,400	8,613	11,400
1046 Physical Fitness Allowance	1,500	1,500	-	-
1060 FICA	22,665	23,138	19,652	21,617
1065 Retirement	57,227	62,131	61,108	55,718
1080 Insurance - Medical	28,824	28,402	28,402	26,055
1081 Insurance - Life	1,146	292	280	292
1090 Other Benefits	-	2,000	-	1,000
Personal Services Subtotal	<u>456,108</u>	<u>471,790</u>	<u>407,812</u>	<u>394,027</u>
Supplies:				
2001 Office Supplies	541	800	500	500
2002 Postage	42	150	150	150
2006 Cleaning Supplies	650	500	500	500
2008 Educational	207	500	-	-
2015 Other Supplies	2,716	4,500	3,500	3,000
2093 Computer Equipment	1,636	500	250	-
Supplies Subtotal	<u>5,792</u>	<u>6,950</u>	<u>4,900</u>	<u>4,150</u>
Services & Charges:				
3001 Memberships & Subscriptions	3,936	3,970	4,100	4,170
3020 Training/Seminars	10,300	9,000	6,500	10,600
4002 Machinery/Tools/Equipment	1,196	-	-	-
4006 Heating and A/C Equipment	57,302	-	-	-
4011 Building Maintenance	2,886	-	-	-
4060 Computer Lease Fees	2,214	2,325	2,325	2,325
5004 Consulting	-	10,000	102,000	40,000
5007 Other Professional Services	2,899	-	-	-
6002 Printing/Reproduction	72	500	200	200
6005 Advertising	-	500	-	-
6070 Appreciation Program	26,719	35,000	28,000	30,000
Services & Charges Subtotal	<u>107,524</u>	<u>61,295</u>	<u>143,125</u>	<u>87,295</u>
Division Total	\$ 569,424	\$ 540,035	\$ 555,837	\$ 485,472

Administration Department
Fiscal Year 2012-13

Community Investment

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Supplies</i>	\$ 26,072	\$ 55,750	\$ 43,750	\$ 44,000	-21.08%
<i>Services & Charges</i>	<u>267,640</u>	<u>177,323</u>	<u>118,000</u>	<u>128,500</u>	-27.53%
Division Total	<u><u>\$ 293,712</u></u>	<u><u>\$ 233,073</u></u>	<u><u>\$ 161,750</u></u>	<u><u>\$ 172,500</u></u>	-25.99%

Scope of Services Summary

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

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

001-6061-565

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies:				
2002 Postage	\$ -	\$ 15,750	\$ 15,750	\$ 14,000
2075 Community Development	11,072	20,000	8,000	10,000
2077 Fireworks	15,000	20,000	20,000	20,000
Supplies Subtotal	<u>26,072</u>	<u>55,750</u>	<u>43,750</u>	<u>44,000</u>
Services & Charges:				
5007 Other Professional Services	38,556	27,084	27,000	36,000
6002 Printing and Reproduction	40,000	36,400	34,000	43,500
7004 Water	251	-	-	-
9001 Transfer to General Fund	-	47,000	-	-
9050 Contingency	1,812	6,500	-	-
9997 Special Programs	187,021	60,339	57,000	49,000
Services & Charges Subtotal	<u>267,640</u>	<u>177,323</u>	<u>118,000</u>	<u>128,500</u>
Division Total	\$ 293,712	\$ 233,073	\$ 161,750	\$ 172,500

Administration Department

FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13

Emergency Management Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 192,166	\$ 192,847	\$ 193,791	\$ 198,321	2.84%
<i>Supplies</i>	21,262	8,470	7,867	7,878	-6.99%
<i>Services & Charges</i>	87,379	90,852	87,074	89,209	-1.81%
Division Total	\$ 300,807	\$ 292,169	\$ 288,732	\$ 295,408	1.11%

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 2010-11	Approved 2011-12	Requested 2012-13
Emergency Services Coordinator	1	1	1
OEM Specialist	1	1	1
Intern	1	-	-
Total	3	2	2

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

001-6054-510

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 143,366	\$ 139,859	\$ 141,097	\$ 140,373
1035 Longevity	448	544	544	640
1060 FICA	10,579	10,525	10,642	10,572
1065 Retirement	23,173	24,545	24,602	24,748
1067 Pars - Retirement	44	-	-	-
1080 Insurance - Medical	14,412	16,230	16,230	20,844
1081 Insurance - Life	144	144	138	144
1090 Other Benefits	-	1,000	538	1,000
Personal Services Subtotal	192,166	192,847	193,791	198,321
Supplies:				
2001 Office Supplies	985	800	500	500
2002 Postage	128	120	20	-
2003 Protective Clothing	76	-	-	-
2004 Gas and Oil	3,683	3,200	3,778	3,778
2008 Educational	1,716	100	-	-
2015 Other Supplies	2,479	2,000	2,000	2,000
2018 Computer Supplies	307	250	69	100
2090 Machinery/Tools/Equipment	10,578	1,000	1,000	1,000
2093 Computer Equipment	1,310	1,000	500	500
Supplies Subtotal	21,262	8,470	7,867	7,878
Services & Charges:				
3001 Memberships & Subscriptions	1,285	1,000	940	950
3020 Training/Seminars	9,070	7,500	5,500	7,500
3024 Tuition Reimbursement	-	-	-	1,500
4003 Radios/Base Stations	-	500	100	500
4011 Building	344	250	50	150
4020 Motor Pool: Lease Fees	2,213	2,178	2,178	2,400
4030 Vehicle Maint: Fleet Maint.	1,621	2,706	2,706	3,141
4050 Computer Hardware	260	-	-	-
4055 Computer Software	14,652	17,000	17,000	15,000
4060 Computer Lease Fees	3,684	3,868	3,868	3,868
4070 Emergency Management	19,930	20,000	20,000	20,000
5007 Other Professional Services	29,607	29,500	29,257	29,500
6002 Printing and Reproduction	2,061	3,750	3,700	2,500
7001 Electrical	2,463	2,500	1,575	2,000
7002 Natural Gas	189	100	200	200
Services & Charges Subtotal	87,379	90,852	87,074	89,209
Division Total	\$ 300,807	\$ 292,169	\$ 288,732	\$ 295,408

Administration Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13

Human Resources Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 224,891	\$ 226,564	\$ 232,706	\$ 265,624	17.24%
<i>Supplies</i>	7,834	7,300	5,706	2,400	-67.12%
<i>Services & Charges</i>	101,627	156,465	146,739	162,877	4.10%
Division Total	\$ 334,352	\$ 390,329	\$ 385,151	\$ 430,901	10.39%

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 2010-11	Approved 2011-12	Requested 2012-13
Human Resources Manager	0.75	0.75	1.00
Benefits Specialist	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00
Summer Youth Workers (Seasonal)	15.00	6.00	0.00
Total	17.75	8.75	3.00

City of La Porte, Texas
Human Resources
Detail of Expenditures

001-6062-515

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 116,955	\$ 119,738	\$ 124,116	\$ 154,223
1011 Seasonal Earnings	13,547	15,000	-	-
1020 Overtime	807	-	3,076	3,000
1030 Certification	-	-	381	900
1035 Longevity	874	1,052	1,238	1,126
1046 Physical Fitness Program	-	1,500	808	-
1060 FICA	8,648	9,216	9,527	11,596
1065 Retirement	19,577	21,014	22,094	27,348
1067 Pars Retirement	176	566	305	-
1075 Unemployment Compensation	44,164	35,000	47,915	35,000
1080 Insurance - Medical	19,817	22,316	22,316	31,266
1081 Insurance - Life	138	162	142	165
1090 Other Benefits	188	1,000	788	1,000
Personal Services Subtotal	<u>224,891</u>	<u>226,564</u>	<u>232,706</u>	<u>265,624</u>
Supplies:				
2001 Office Supplies	3,072	2,800	2,100	1,800
2002 Postage	284	500	406	500
2015 Other Supplies	1,313	2,000	1,200	100
2091 Office Furniture/Equipment	2,218	1,000	1,000	-
2093 Computer Equipment	947	1,000	1,000	-
Supplies Subtotal	<u>7,834</u>	<u>7,300</u>	<u>5,706</u>	<u>2,400</u>
Services & Charges:				
3001 Memberships & Subscriptions	823	1,050	1,269	1,000
3020 Training/Seminars	3,762	4,000	3,300	4,500
3022 Employee Training	16,206	18,500	6,000	6,500
3024 Tuition Reimbursement	5,824	4,500	1,500	3,000
4055 Computer Software	6,261	50,050	49,026	50,000
4060 Computer Lease Fees	1,538	1,615	1,615	1,615
5004 Consulting	-	500	500	20,500
5006 Fiscal Services	3,600	3,600	3,600	3,600
5007 Other Professional Services	15,605	17,000	17,000	17,912
5008 Medical Services	25,772	30,000	40,000	30,000
5018 Civil Service	6,700	7,000	6,525	7,000
6002 Printing/Reproduction	1,800	2,000	2,000	2,000
6071 Service Awards	13,736	16,650	14,404	15,250
Services & Charges Subtotal	<u>101,627</u>	<u>156,465</u>	<u>146,739</u>	<u>162,877</u>
Division Total	\$ 334,352	\$ 390,329	\$ 385,151	\$ 430,901

Administration Department

FY 12-13

Municipal Court Division

Goals:

- To be the most effective, efficient, Profession 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 trail● 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 2012-13

Municipal Court Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 453,597	\$ 465,156	\$ 468,601	\$ 629,607	35.35%
<i>Supplies</i>	16,454	19,350	19,650	18,250	-5.68%
<i>Services & Charges</i>	234,728	227,831	225,564	138,575	-39.18%
Division Total	\$ 704,779	\$ 712,337	\$ 713,815	\$ 786,432	10.40%

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 2010-11	Approved 2011-12	Requested 2012-13
Presiding Judge	-	-	1
Court Administrator	1	1	1
Senior Deputy Court Clerk	1	1	1
Deputy Court Clerk	6	6	6
Deputy Court Clerk (P/T)	1	1	1
Total	9	9	10

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

001-6064-512

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 305,482	\$ 301,104	\$ 306,072	\$ 412,691
1020 Overtime	5,407	5,000	4,500	4,500
1030 Certification	3,822	3,572	3,681	3,807
1035 Longevity	1,572	1,992	1,884	2,268
1042 Car Allowance	-	-	-	5,100
1045 Medical Insurance Allowance	-	8,115	8,115	-
1060 FICA	22,457	23,644	23,567	30,539
1065 Retirement	49,614	55,537	55,057	73,720
1067 Pars - Retirement	204	110	112	110
1080 Insurance - Medical	64,854	64,920	64,920	94,510
1081 Insurance - Life	185	162	155	362
1090 Other Benefits	-	1,000	538	2,000
Personal Services Subtotal	<u>453,597</u>	<u>465,156</u>	<u>468,601</u>	<u>629,607</u>
Supplies:				
2001 Office Supplies	3,970	4,500	4,000	4,000
2002 Postage	7,670	8,300	8,000	8,000
2006 Cleaning	-	200	200	200
2008 Educational	233	300	300	300
2015 Other Supplies	3,141	3,250	3,250	3,250
2018 Computer Supplies	1,440	2,300	3,300	2,500
2093 Computer Equipment	-	500	600	-
Supplies Subtotal	<u>16,454</u>	<u>19,350</u>	<u>19,650</u>	<u>18,250</u>
Services & Charges:				
3001 Memberships & Subscriptions	726	700	700	700
3020 Training/Seminars	4,837	4,500	4,500	-
4001 Office Equipment	2,699	-	-	-
4006 Heating and A/C Equipment	8,381	9,000	9,000	9,500
4011 Building Maintenance	2,729	3,100	1,600	2,000
4019 Rental of Equipment	150	-	-	-
4055 Computer Software	20,555	22,000	15,345	33,144
4060 Computer Lease Fees	5,410	5,681	5,681	5,681
5007 Other Professional Services	3,520	3,500	3,500	3,500
5009 Judicial Services	113,300	115,000	115,000	15,000
6002 Printing/Reproduction	11,764	11,000	9,000	8,000
6005 Advertising	132	300	-	-
6008 Jury Fees/Court Costs	689	750	1,000	750
6010 Janitorial Services	13,740	14,000	14,000	14,000
7001 Electrical	42,068	32,000	42,000	42,000
7002 Natural Gas	290	300	238	300
7004 Water	3,738	6,000	4,000	4,000
Services & Charges Subtotal	<u>234,728</u>	<u>227,831</u>	<u>225,564</u>	<u>138,575</u>
Division Total	\$ 704,779	\$ 712,337	\$ 713,815	\$ 786,432

**Technology Fund
FY 12-13**

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 2012-13

Information Technologies

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 363,484	\$ 394,590	\$ 374,913	\$ 400,565	1.51%
<i>Supplies</i>	144,136	154,990	147,466	113,934	-26.49%
<i>Services & Charges</i>	922,857	1,084,378	1,036,287	1,160,249	7.00%
Division Total	\$1,430,477	\$1,633,958	\$1,558,666	\$1,674,748	2.50%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 248,113	\$ 277,113	\$ 251,994	\$ 267,376
1020 Overtime	12,321	7,500	12,250	7,500
1030 Certification	2,108	2,100	2,100	2,100
1035 Longevity	1,416	1,576	1,428	1,620
1060 FICA	19,806	19,688	20,064	20,920
1065 Retirement	43,559	45,930	46,399	48,831
1080 Insurance - Medical	36,030	40,575	40,575	52,110
1081 Insurance - Life	131	108	103	108
Personal Services Subtotal	363,484	394,590	374,913	400,565
Supplies:				
2001 Office Supplies	292	400	400	350
2002 Postage	75	200	20	-
2004 Gas and Oil	850	531	834	834
2015 Other Supplies	748	1,000	712	750
2090 Machinery/Tools/Equipment	-	1,400	-	-
2093 Computer Equipment	142,171	151,459	145,500	112,000
Supplies Subtotal	144,136	154,990	147,466	113,934
Services & Charges:				
3001 Memberships & Subscriptions	1,885	3,100	2,790	2,800
3020 Training/Seminars	14,588	13,000	13,000	13,000
3022 Employee Training	-	5,000	5,150	-
4001 Office Equipment	110,163	146,000	120,000	120,000
4022 Rental of Building	20,632	21,600	21,600	21,600
4030 VM: Fleet Maintenance	540	620	620	2,547
4050 Computer - Hardware	163,690	190,500	188,000	198,500
4055 Computer - Software	258,691	337,196	323,186	307,350
4060 Computer Lease Fees	23,002	24,152	24,152	24,152
5004 Consulting	30,597	46,000	44,225	40,000
5007 Other Professional Services	1,737	37,000	36,674	126,000
7001 Electrical	8,020	-	-	-
7003 Telephone	289,312	260,210	256,890	304,300
Services & Charges Subtotal	922,857	1,084,378	1,036,287	1,160,249
Division Total	\$ 1,430,477	\$ 1,633,958	\$ 1,558,666	\$ 1,674,748

**City Secretary Department
FY 12-13**

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 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13

City Secretary Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
Personal Services	\$ 313,228	\$ 354,635	\$ 332,487	\$ 341,319	-3.75%
Supplies	3,336	2,250	1,983	11,900	428.89%
Services & Charges	63,336	49,193	43,991	60,068	22.11%
Division Total	\$ 379,900	\$ 406,078	\$ 378,461	\$ 413,287	1.78%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 221,408	\$ 253,491	\$ 239,594	\$ 237,794
1020 Overtime	7,695	6,000	400	2,000
1035 Longevity	1,916	1,304	1,300	1,424
1046 Physical Fitness Allowance	500	-	-	-
1060 FICA	16,356	17,457	17,092	16,873
1065 Retirement	36,184	41,635	40,366	40,252
1070 PARS - Retirement	13	-	-	-
1080 Insurance - Medical	28,824	32,460	32,460	41,688
1081 Insurance - Life	288	288	275	288
1090 Other Benefits	44	2,000	1,000	1,000
Personal Services Subtotal	<u>313,228</u>	<u>354,635</u>	<u>332,487</u>	<u>341,319</u>
Supplies:				
2001 Office Supplies	721	1,000	1,000	800
2002 Postage	462	500	250	350
2015 Other Supplies	466	400	400	10,400
2093 Computer Equipment	1,687	350	333	350
Supplies Subtotal	<u>3,336</u>	<u>2,250</u>	<u>1,983</u>	<u>11,900</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,428	1,352	1,352	1,342
3020 Training/Seminars	6,926	6,375	5,875	7,700
4055 Computer Software	13,024	-	-	-
4060 Computer Lease Fees	5,739	6,026	6,026	6,026
5007 Other Professional Services	1,223	1,190	1,500	1,500
6002 Printing/Reproduction	4,893	13,500	13,500	13,500
6003 Legal Notices	18,550	15,000	15,000	15,000
6004 Elections	11,155	5,000	138	15,000
6007 Insurance	2	-	-	-
7005 Misc Utilities	396	750	600	-
Services & Charges Subtotal	<u>63,336</u>	<u>49,193</u>	<u>43,991</u>	<u>60,068</u>
Division Total	\$ 379,900	\$ 406,078	\$ 378,461	\$ 413,287

Administration Department

FY 12-13

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 2012-13

Legal Division

Expenditure Summary

	<i>Actual</i> <i>2010-11</i>	<i>Budget</i> <i>2011-12</i>	<i>Estimated</i> <i>2011-12</i>	<i>Adopted</i> <i>2012-13</i>	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 14,412	\$ 16,230	\$ 16,230	\$ 20,844	28.43%
<i>Services & Charges</i>	187,952	207,095	203,600	185,000	-10.67%
Division Total	\$ 202,364	\$ 223,325	\$ 219,830	\$ 205,844	-7.83%

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1045 Medical Insurance Allowance	\$ 7,206	\$ 8,115	\$ 8,115	\$ 10,422
1080 Insurance - Medical	<u>7,206</u>	<u>8,115</u>	<u>8,115</u>	<u>10,422</u>
Personal Services Subtotal	14,412	16,230	16,230	20,844
Services & Charges:				
3001 Memberships & Subscriptions	467	230	-	200
3020 Training/Seminars	735	600	600	800
4060 Computer Lease Fees	252	265	-	-
5003 Legal	93,379	110,000	110,000	110,000
5004 Consulting	44,929	45,000	45,000	20,000
5007 Other Professional Services	6,197	8,000	5,000	5,000
5010 City Prosecutor	<u>41,993</u>	<u>43,000</u>	<u>43,000</u>	<u>49,000</u>
Services & Charges Subtotal	187,952	207,095	203,600	185,000
Division Total	\$ 202,364	\$ 223,325	\$ 219,830	\$ 205,844

Administration Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13**

City Council Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 20,651	\$ 19,377	\$ 22,545	\$ 23,252	20.00%
<i>Supplies</i>	23,724	16,350	14,670	3,100	-81.04%
<i>Services & Charges</i>	21,687	32,747	19,186	23,827	-27.24%
Division Total	\$ 66,062	\$ 68,474	\$ 56,401	\$ 50,179	-26.72%

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 12,083	\$ 12,000	\$ 12,000	\$ 12,000
1042 Car Allowance	7,100	6,000	9,000	9,600
1060 FICA	1,468	1,377	1,545	1,652
Personal Services Subtotal	<u>20,651</u>	<u>19,377</u>	<u>22,545</u>	<u>23,252</u>
Supplies:				
2001 Office Supplies	4,778	3,000	2,000	2,500
2002 Postage	95	100	50	-
2015 Other Supplies	7,658	10,000	10,000	-
2018 Computer Supplies	-	250	100	100
2090 Machinery/Tools/Equipment	698	-	-	-
2091 Office Furniture/Equipment	3,760	2,500	2,500	-
2093 Computer Equipment	6,735	500	20	500
Supplies Subtotal	<u>23,724</u>	<u>16,350</u>	<u>14,670</u>	<u>3,100</u>
Services & Charges:				
3001 Memberships & Subscriptions	9,064	9,165	9,318	9,389
3020 Training/Seminars	3,495	12,000	2,000	8,000
4060 Computer Lease Fees	2,798	2,938	2,938	2,938
5007 Personnel Services	2,712	2,364	3,000	1,500
5017 Annual Retreat Costs	795	800	-	-
6041 Special Events	2,823	5,000	1,930	2,000
7003 Telephone	-	480	-	-
Services & Charges Subtotal	<u>21,687</u>	<u>32,747</u>	<u>19,186</u>	<u>23,827</u>
Division Total	\$ 66,062	\$ 68,474	\$ 56,401	\$ 50,179



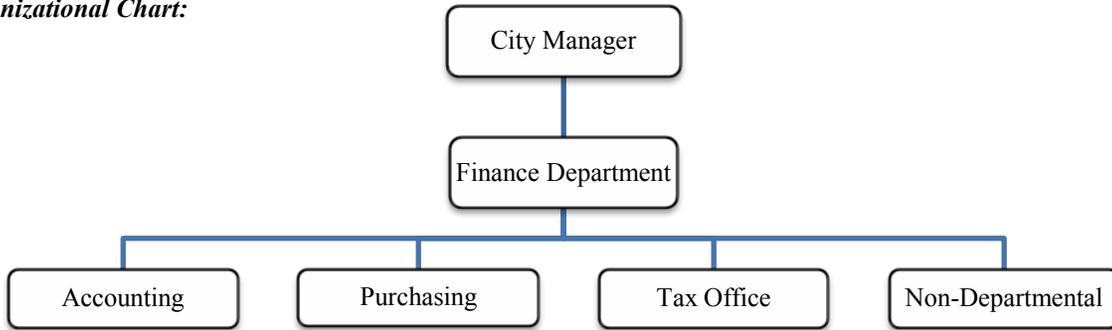
Finance Department

FY 12-13

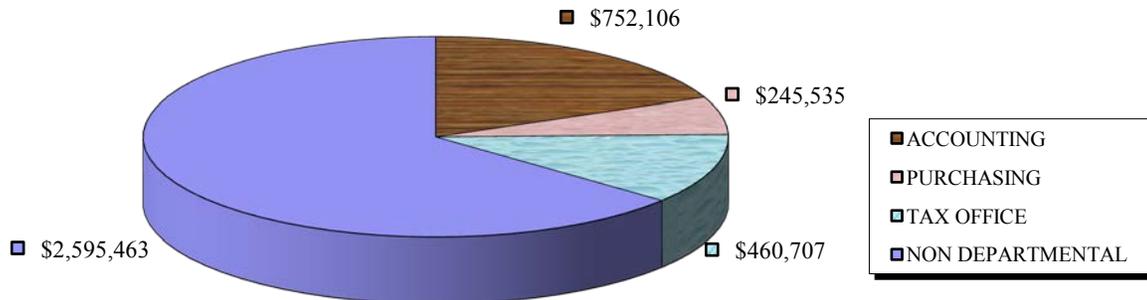
Mission Statement:

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.

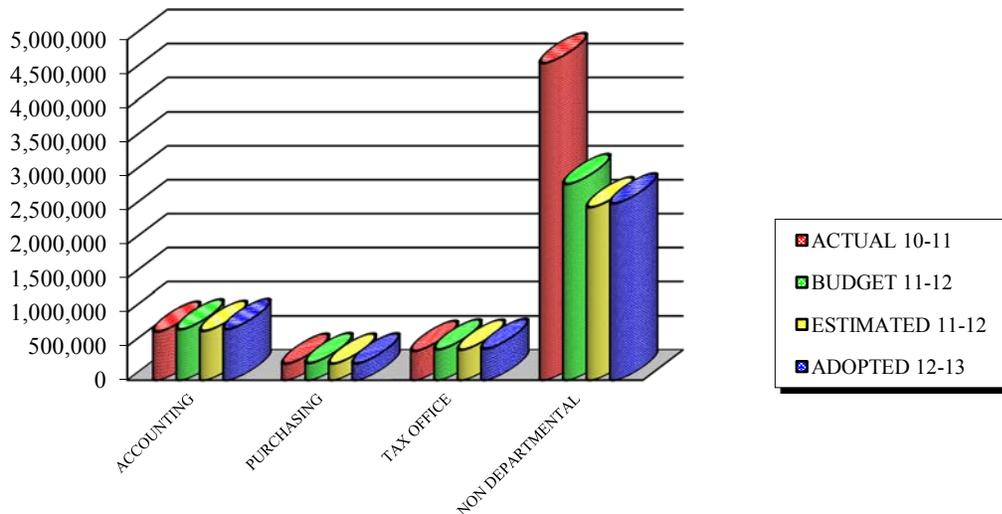
Organizational Chart:



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



Four Year Comparison by Division:



Finance Department Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Accounting	\$ 713,434	\$ 747,309	\$ 724,449	\$ 752,106	0.64%
Purchasing	240,477	250,432	242,066	245,535	-1.96%
Tax Office	430,308	450,887	446,642	460,707	2.18%
Non Departmental	4,654,957	2,923,307	2,538,625	2,595,463	-11.21%
Department Total	\$ 6,039,176	\$ 4,371,935	\$ 3,951,782	\$ 4,053,811	-7.28%

Department Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 1,825,739	\$ 1,802,872	\$ 1,812,989	\$ 1,972,377	9.40%
Supplies	29,622	31,887	28,930	29,278	-8.18%
Services & Charges	4,183,815	2,537,176	2,109,863	2,052,156	-19.12%
Capital Outlay	-	-	-	-	0.00%
Department Total	\$ 6,039,176	\$ 4,371,935	\$ 3,951,782	\$ 4,053,811	-7.28%

Finance Department FY 12-13

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 9/30/12 Financial Report by January 2013 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 2010-11	Estimated 2011-12	Proposed 2012-13
% of Payroll Checks Processed with Zero Errors	n/a	99%	100%
% of Monthly Reports Printed by the 10th Working Day	n/a	n/a	100%
Average Interest Rate Earned vs. Short Term Rate (%)	0.20	0.16	0.15
% of Accounts Billed by 5th	n/a	100%	100%
Certificate of Achievement	Yes	Yes	Yes
Budget Award	Yes	Yes	Yes

Finance Department
Fiscal Year 2012-13

Accounting Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 605,522	\$ 627,231	\$ 623,294	\$ 640,068	2.05%
<i>Supplies</i>	12,432	14,000	10,953	10,500	-25.00%
<i>Services & Charges</i>	95,480	106,078	90,202	101,538	-4.28%
Division Total	\$ 713,434	\$ 747,309	\$ 724,449	\$ 752,106	0.64%

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 2010-11	Approved 2011-12	Requested 2012-13
Director of Finance	0.5	0.5	0.5
Controller	1.0	1.0	1.0
Treasurer	0.5	0.5	0.5
Accounting Coordinator	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Senior Financial Services Technician	1.0	1.0	1.0
Financial Services Technician	3.0	3.0	3.0
Total	8.0	8.0	8.0

City of La Porte, Texas
Accounting
Detail of Expenditures

001-6141-515

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 433,918	\$ 439,519	\$ 440,079	\$ 436,283
1020 Overtime	2,144	3,000	2,540	3,000
1030 Certification	904	900	519	900
1035 Longevity	3,970	4,920	4,358	5,332
1046 Physical Fitness Allowance	1,250	2,000	-	-
1060 FICA	32,312	32,712	32,720	32,290
1065 Retirement	72,966	77,819	77,729	77,446
1080 Insurance - Medical	57,648	64,920	64,920	83,376
1081 Insurance - Life	410	441	429	441
1090 Other Benefits	-	1,000	-	1,000
Personal Services Subtotal	<u>605,522</u>	<u>627,231</u>	<u>623,294</u>	<u>640,068</u>
Supplies:				
2001 Office Supplies	4,241	5,000	3,000	3,000
2002 Postage	4,749	4,000	3,800	3,800
2008 Educational	1,336	2,000	1,300	1,500
2015 Other Supplies	1,175	1,250	1,250	900
2018 Computer Supplies	519	1,250	1,000	800
2093 Computer Equipment	412	500	603	500
Supplies Subtotal	<u>12,432</u>	<u>14,000</u>	<u>10,953</u>	<u>10,500</u>
Services & Charges:				
3001 Memberships & Subscriptions	3,128	2,730	2,771	2,480
3020 Training/Seminars	8,386	9,000	8,998	9,000
3024 Tuition Reimbursement	3,424	4,000	-	2,400
4001 Office Equipment	1,579	1,090	-	-
4055 Computer Software	2,605	300	83	-
4060 Computer Lease Fees	4,150	4,358	4,358	4,358
5001 Audit	63,235	75,000	64,905	75,000
5007 Other Professional Services	6,925	6,500	7,595	6,700
6002 Printing/Reproduction	2,048	3,100	1,492	1,600
Services & Charges Subtotal	<u>95,480</u>	<u>106,078</u>	<u>90,202</u>	<u>101,538</u>
Division Total	\$ 713,434	\$ 747,309	\$ 724,449	\$ 752,106

Finance Department

FY 12-13

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)

Finance Department
Fiscal Year 2012-13

Purchasing Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 229,082	\$ 237,689	\$ 232,441	\$ 230,575	-2.99%
<i>Supplies</i>	3,673	3,087	2,927	2,878	-6.77%
<i>Services & Charges</i>	7,722	9,656	6,698	12,082	25.12%
Division Total	\$ 240,477	\$ 250,432	\$ 242,066	\$ 245,535	-1.96%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 166,206	\$ 169,668	\$ 165,379	\$ 156,927
1020 Overtime	1,965	1,000	1,659	1,000
1030 Certification	602	600	554	-
1035 Longevity	1,928	1,912	1,692	1,788
1060 FICA	11,219	11,755	11,465	11,590
1065 Retirement	25,137	27,977	27,000	27,842
1067 Pars Retirement	245	270	192	-
1080 Insurance - Medical	21,618	24,345	24,345	31,266
1081 Insurance - Life	162	162	155	162
Personal Services Subtotal	<u>229,082</u>	<u>237,689</u>	<u>232,441</u>	<u>230,575</u>
Supplies:				
2001 Office Supplies	952	975	898	725
2002 Postage	44	125	3	-
2004 Gas and Oil	1,421	1,167	1,358	1,358
2008 Educational	-	100	170	270
2015 Other Supplies	694	420	280	300
2090 Machinery/Tools/Equipment	182	-	-	-
2093 Computer Equipment	380	300	218	225
Supplies Subtotal	<u>3,673</u>	<u>3,087</u>	<u>2,927</u>	<u>2,878</u>
Services & Charges:				
3001 Memberships & Subscriptions	415	430	530	530
3020 Training/Seminars	3,305	5,000	2,000	4,993
4020 Motor Pool Lease Fees	351	-	-	2,160
4030 VM: Fleet Maintenance	1,849	1,804	1,804	2,377
4055 Computer Software	-	225	167	-
4060 Computer Lease Fees	1,644	1,726	1,726	1,726
6001 Uniforms	291	271	271	296
6020 Expired Inventory	(133)	200	200	-
Services & Charges Subtotal	<u>7,722</u>	<u>9,656</u>	<u>6,698</u>	<u>12,082</u>
Division Total	\$ 240,477	\$ 250,432	\$ 242,066	\$ 245,535

Finance Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Current Tax Collections (in millions)	\$ 15,177,845	\$ 15,102,426	\$ 15,139,533
Percent change from prior year	-3.63%	-0.50%	0.25%
Collection ratio	99.3%	98.5%	98.5%
Percent of reports completed on time	100%	100%	100%
Tax Accounts Billed	35,068	37,745	39,905
Supplemental Rolls Processed	61	56	56
Correction Rolls Processed	94	68	192
Name Change Rolls	43	48	48
Percent of online transactions	4%	4%	5%
Percent of staff with RTA/RTC certification	0.25%	0.25%	0.50%

Finance Department
Fiscal Year 2012-13

Tax Office Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 234,780	\$ 243,599	\$ 245,844	\$ 252,271	3.56%
<i>Supplies</i>	9,470	10,800	10,250	10,800	0.00%
<i>Services & Charges</i>	186,058	196,488	190,548	197,636	0.58%
Division Total	\$ 430,308	\$ 450,887	\$ 446,642	\$ 460,707	2.18%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 164,480	\$ 166,866	\$ 168,881	\$ 166,729
1020 Overtime	29	250	100	100
1035 Longevity	1,468	1,696	1,696	1,888
1060 FICA	12,412	12,689	12,859	12,598
1065 Retirement	27,477	29,548	29,762	29,178
1080 Insurance - Medical	28,824	32,460	32,460	41,688
1081 Insurance - Life	90	90	86	90
Personal Services Subtotal	<u>234,780</u>	<u>243,599</u>	<u>245,844</u>	<u>252,271</u>
Supplies:				
2001 Office Supplies	1,007	1,000	800	1,000
2002 Postage	7,635	9,000	8,500	9,000
2015 Other Supplies	346	300	300	300
2018 Computer Supplies	450	250	450	250
2093 Computer Equipment	32	250	200	250
Supplies Subtotal	<u>9,470</u>	<u>10,800</u>	<u>10,250</u>	<u>10,800</u>
Services & Charges:				
3001 Memberships & Subscriptions	390	490	380	490
3020 Training/Seminars	2,835	3,500	3,500	4,000
4055 Computer Software	298	550	350	350
4060 Computer Lease Fees	1,684	1,768	1,768	1,768
5007 Other Professional Services	179,903	182,430	178,264	184,678
5012 Property Resale Maint	190	250	286	250
6002 Printing/Reproduction	758	6,000	4,500	4,000
6005 Advertising	-	1,500	1,500	2,100
Services & Charges Subtotal	<u>186,058</u>	<u>196,488</u>	<u>190,548</u>	<u>197,636</u>
Division Total	\$ 430,308	\$ 450,887	\$ 446,642	\$ 460,707

Finance Department
Fiscal Year 2012-13

Non Departmental Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 756,355	\$ 694,353	\$ 711,410	\$ 849,463	22.34%
<i>Supplies</i>	4,047	4,000	4,800	5,100	27.50%
<i>Services & Charges</i>	<u>3,894,555</u>	<u>2,224,954</u>	<u>1,822,415</u>	<u>1,740,900</u>	-21.76%
Division Total	<u><u>\$4,654,957</u></u>	<u><u>\$2,923,307</u></u>	<u><u>\$2,538,625</u></u>	<u><u>\$2,595,463</u></u>	-11.21%

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1012 Sick Buy Back	\$ 105,719	\$ 110,000	\$ 108,000	\$ 118,675
1055 Termination Pay (Sick/Vac)	214,847	110,000	110,000	110,000
1060 FICA	22,930	11,000	16,700	17,500
1065 Retirement	52,698	25,143	38,500	40,500
1067 Pars - Retirement	11	-	-	-
1080 Insurance - Medical	360,300	438,210	438,210	562,788
1095 Employee Reimbursement - Dell	(150)	-	-	-
Personal Services Subtotal	<u>756,355</u>	<u>694,353</u>	<u>711,410</u>	<u>849,463</u>
Supplies:				
2001 Office	-	-	800	1,000
2015 Other Supplies	4,047	4,000	4,000	4,100
Supplies Subtotal	<u>4,047</u>	<u>4,000</u>	<u>4,800</u>	<u>5,100</u>
Services & Charges:				
3001 Memberships & Subscriptions	2,252	2,825	2,825	2,825
4001 Office Equipment	22,710	23,778	23,778	23,778
4002 Machinery/Tools/Equipment	-	2,102	2,519	2,200
4006 Heating & A/C Equipment	150	2,500	1,000	2,000
4011 Building	2,113	9,020	4,000	5,000
4055 Computer Software	23,775	-	-	-
5004 Consulting	-	25,000	21,500	-
5006 Fiscal Services	112,170	78,163	97,250	95,000
5007 Other Professional Services	186,258	221,870	221,870	190,390
5013 Property Appraisal	3,800	4,950	4,950	2,500
6006 Miscellaneous	-	260,000	240,000	-
6010 Janitorial	21,540	23,000	16,200	23,000
6091 Bad Debt Expense	276	100	100	100
7001 Electrical	491,476	391,877	490,000	494,000
7004 Water	2,711	3,000	3,000	3,000
9009 Admin Trans to Fund 009	-	-	-	-
9014 Admin Trans to Fund 014	835,005	416,876	416,876	416,876
9015 Admin Trans to Fund 015	1,741,503	276,547	276,547	-
9028 Admin Trans to Fund028	442,316	-	-	-
9050 Contingency	6,500	-	-	250,000
9997 Special Programs	-	483,346	-	230,231
Services & Charges Subtotal	<u>3,894,555</u>	<u>2,224,954</u>	<u>1,822,415</u>	<u>1,740,900</u>
Division Total	\$ 4,654,957	\$ 2,923,307	\$ 2,538,625	\$ 2,595,463



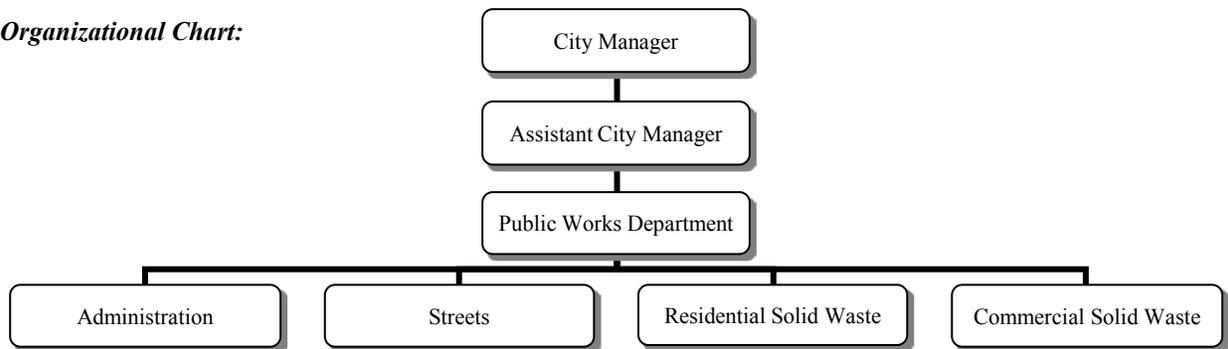
Public Works Department

FY 12-13

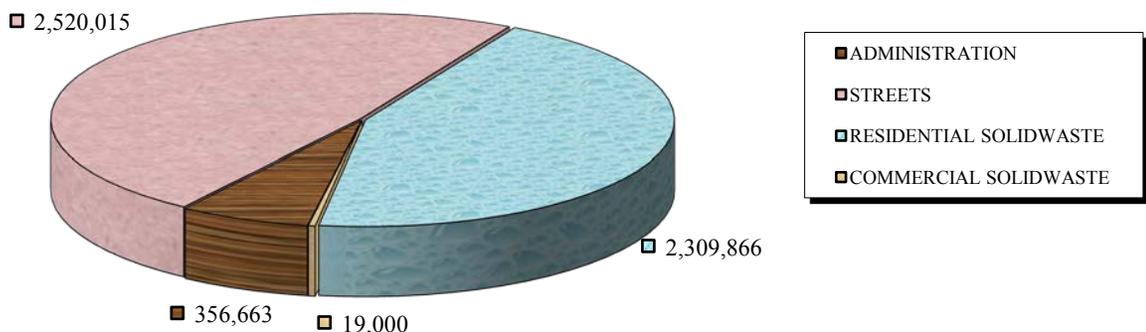
Mission Statement:

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.

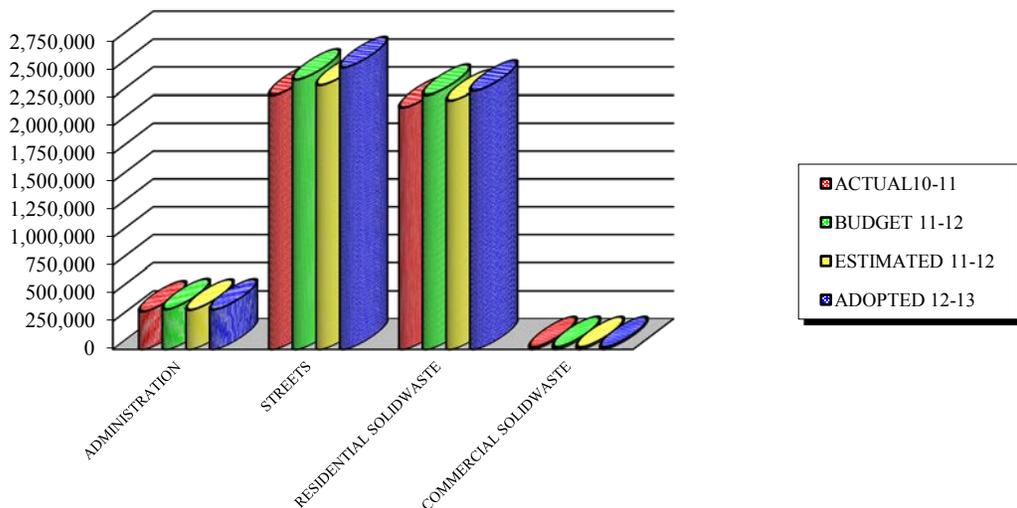
Organizational Chart:



Share of General Fund Budget: 14%



Four Year Comparison by Division:



Public Works Department Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Administration	\$ 339,119	\$ 358,628	\$ 353,628	\$ 356,663	-0.55%
Streets	2,273,914	2,410,443	2,360,881	2,520,015	4.55%
Residential Solidwaste	2,163,268	2,273,649	2,224,429	2,309,866	1.59%
Commercial Solidwaste	18,689	20,000	18,685	19,000	-5.00%
Department Total	\$ 4,794,990	\$ 5,062,720	\$ 4,957,623	\$ 5,205,544	2.82%

Department Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 2,895,815	\$ 3,024,280	\$ 2,984,212	\$ 3,076,934	1.74%
Supplies	382,228	410,608	415,024	423,413	3.12%
Services & Charges	1,469,022	1,572,732	1,503,812	1,630,197	3.65%
Capital Outlay	47,925	55,100	54,575	75,000	36.12%
Department Total	\$ 4,794,990	\$ 5,062,720	\$ 4,957,623	\$ 5,205,544	2.82%

Public Works Department

FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Key indicators will be completion of the goals and objectives within the allotted time period.			

Public Works Department
Fiscal Year 2012-13

Public Works Administration Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 263,614	\$ 281,310	\$ 280,539	\$ 290,862	3.40%
<i>Supplies</i>	7,081	5,210	4,771	4,969	-4.63%
<i>Services & Charges</i>	68,424	70,008	66,218	60,832	-13.11%
<i>Capital Outlay</i>	-	2,100	2,100	-	-100.00%
Division Total	\$ 339,119	\$ 358,628	\$ 353,628	\$ 356,663	-0.55%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 185,531	\$ 193,979	\$ 194,242	\$ 194,074
1035 Longevity	1,614	1,384	998	1,460
1042 Car Allowance	2,226	2,354	2,559	2,354
1060 FICA	13,299	14,371	14,379	14,315
1065 Retirement	31,220	34,456	34,357	34,665
1080 Insurance - Medical	29,512	32,460	32,656	41,688
1081 Insurance - Life	212	306	240	306
1090 Other Benefits	-	2,000	1,108	2,000
Personal Services Subtotal	<u>263,614</u>	<u>281,310</u>	<u>280,539</u>	<u>290,862</u>
Supplies:				
2001 Office Supplies	1,393	1,400	1,345	1,400
2002 Postage	207	150	140	150
2004 Gas and Oil	1,655	1,700	1,668	1,844
2009 Medical	61	100	75	75
2015 Other Supplies	926	1,000	945	1,150
2090 Machinery/Tools/Equipment	725	-	-	-
2091 Office Furniture/Equipment	1,737	510	448	-
2093 Computer Equipment	377	350	150	350
Supplies Subtotal	<u>7,081</u>	<u>5,210</u>	<u>4,771</u>	<u>4,969</u>
Services & Charges:				
3001 Memberships & Subscriptions	330	402	402	402
3020 Training/Seminars	3,309	3,715	2,506	2,850
4006 Heating and A/C Equipment	535	800	451	800
4011 Building Maintenance	2,627	2,900	2,700	2,800
4020 Motor Pool Lease Fees	1,049	982	982	1,656
4030 VM: Fleet Maintenance	2,048	2,084	2,084	1,726
4055 Computer Software	-	150	-	-
4060 Computer Lease Fees	2,320	2,436	2,436	2,436
5005 Personnel Services	1,119	3,589	7,731	-
5007 Other Professional Services	24,376	17,250	18,164	18,000
6001 Uniform/Towel Cleaning	40	-	-	-
6010 Janitorial Services	8,400	8,400	6,202	5,502
6013 TCEQ Requirements	600	500	500	300
7001 Electrical	16,757	21,600	17,000	19,200
7004 Water	4,914	5,200	5,060	5,160
Services & Charges Subtotal	<u>68,424</u>	<u>70,008</u>	<u>66,218</u>	<u>60,832</u>
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	2,100	2,100	-
Capital Outlay Subtotal	<u>-</u>	<u>2,100</u>	<u>2,100</u>	<u>-</u>
Division Total	\$ 339,119	\$ 358,628	\$ 353,628	\$ 356,663

Public Works Department FY 12-13

Streets Division

Goals:

- Chip approximately 11,000 linear feet of streets.
- Recycle approximately 5000 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
- 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 2010-11	Estimated 2011-12	Proposed 2012-13
Linear feet of streets Chip Sealed	15,550	11,000	11,000
Linear feet of streets Recycled	4,337	6,600	5,000
Linear feet of ditches cleaned	68,317	56,000	60,000
Linear feet of streets Crack Sealed	110,632	92,550	92,000

**Public Works Department
Fiscal Year 2012-13**

Streets Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,522,843	\$1,569,256	\$1,549,686	\$1,584,239	0.95%
<i>Supplies</i>	132,473	166,348	158,234	156,447	-5.95%
<i>Services & Charges</i>	570,673	633,739	612,386	704,329	11.14%
<i>Capital Outlay</i>	47,925	41,100	40,575	75,000	82.48%
Division Total	\$2,273,914	\$2,410,443	\$2,360,881	\$2,520,015	4.55%

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 2010-11	Approved 2011-12	Requested 2012-13
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	5.5	5.5
Equipment Operator I	11.0	11.0	10.0
Mosquito Control Technician	1.0	1.0	1.0
Equipment Operator (P/T)	1.0	1.0	-
Total	29.0	28.5	26.5

City of La Porte, Texas
Streets
Detail of Expenditures

001-7071-531

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 1,034,012	\$ 1,035,153	\$ 1,025,329	\$ 1,007,066
1020 Overtime	12,196	22,000	16,000	18,000
1030 Certification	3,091	3,000	2,100	4,500
1035 Longevity	16,673	16,712	13,996	13,760
1060 FICA	78,706	79,247	79,500	77,484
1065 Retirement	175,870	185,329	184,997	181,531
1067 Pars - Retirement	-	91	49	-
1080 Insurance - Medical	201,768	227,220	227,220	281,394
1081 Insurance - Life	527	504	495	504
Personal Services Subtotal	1,522,843	1,569,256	1,549,686	1,584,239
Supplies:				
2001 Office	100	150	100	150
2003 Protective Clothing	502	600	592	600
2004 Gas and Oil	96,311	97,962	107,947	107,947
2005 Minor Tools	652	800	953	1,100
2007 Chemical	5,880	22,775	12,982	18,500
2010 Traffic	24,912	39,766	31,092	26,000
2015 Other Supplies	1,246	1,500	1,244	1,300
2090 Machinery/Tools/Equipment	2,689	2,545	3,161	600
2093 Computer Equipment	181	250	163	250
Supplies Subtotal	132,473	166,348	158,234	156,447
Services & Charges:				
3001 Memberships & Subscriptions	225	318	192	325
3020 Training/Seminars	1,997	2,000	1,472	2,000
4002 Machinery/Tools/Equipment	1,823	4,100	4,100	4,100
4003 Radios and Base Stations	-	100	-	-
4004 Traffic Signal Maintenance	5,870	21,525	8,456	15,000
4015 Paving	176,880	237,178	235,318	230,000
4020 Motor Pool Lease Fees	139,246	119,200	119,200	200,324
4030 VM: Fleet Maintenance	230,696	230,274	230,274	240,781
4060 Computer Lease Fees	1,180	1,239	1,239	1,239
5002 Engineering	-	1,000	-	1,000
5007 Other Professional Services	48	75	86	140
6001 Uniforms	7,839	7,380	6,836	7,120
6002 Printing and Production	297	250	200	200
6009 Landfills Charges	1,363	5,100	5,013	2,100
7001 Electrical	2	4,000	-	-
7003 Telephone	3,207	-	-	-
Services & Charges Subtotal	570,673	633,739	612,386	704,329

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

001-7071-531

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	16,100	16,100	30,000
8027 Traffic Control Devices	-	-	-	20,000
8029 Paving	47,925	25,000	24,475	25,000
Capital Outlay Subtotal	<u>47,925</u>	<u>41,100</u>	<u>40,575</u>	<u>75,000</u>
Division Total	\$ 2,273,914	\$ 2,410,443	\$ 2,360,881	\$ 2,520,015

Public Works Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Cu. Yds. Garbage Collected	11,660	11,600	11,625
Cu. Yds. Trash Collected	31,049	32,000	32,500
Cu. Yds. of Brush Composted	17,319	18,500	20,000
(2010-11 garbage estimate converted to tons)			

**Public Works Department
Fiscal Year 2012-13**

Residential Solidwaste Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$1,109,358	\$1,173,714	\$1,153,987	\$1,201,833	2.40%
<i>Supplies</i>	242,674	239,050	252,019	261,997	9.60%
<i>Services & Charges</i>	811,236	848,985	806,523	846,036	-0.35%
<i>Capital Outlay</i>	-	11,900	11,900	-	-100.00%
Division Total	<u>\$2,163,268</u>	<u>\$2,273,649</u>	<u>\$2,224,429</u>	<u>\$2,309,866</u>	1.59%

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 2010-11	Approved 2011-12	Requested 2012-13
Equipment Services/Solidwaste Superinten	0.5	0.5	0.5
Solidwaste Supervisor	1.0	1.0	1.0
Senior Equipment Operator	3.0	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	8.0
Total	<u>23.5</u>	<u>23.5</u>	<u>22.5</u>

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

001-7072-532

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 736,866	\$ 760,421	\$ 753,779	\$ 753,532
1020 Overtime	11,279	15,000	5,386	10,000
1030 Certification	2,409	2,400	2,400	1,800
1035 Longevity	7,804	7,612	7,836	8,328
1060 FICA	56,078	58,904	58,033	57,455
1065 Retirement	125,158	138,260	135,453	135,809
1080 Insurance - Medical	169,341	190,703	190,703	234,495
1081 Insurance - Life	423	414	397	414
Personal Services Subtotal	1,109,358	1,173,714	1,153,987	1,201,833
Supplies:				
2001 Office Supplies	43	100	85	100
2003 Protective Clothing	1,245	1,000	890	1,000
2004 Gas and Oil	123,591	120,000	140,017	140,017
2005 Minor Tools	175	150	100	150
2015 Other Supplies	114,983	115,000	108,800	119,280
2050 Safety Supplies	84	100	75	100
2090 Machinery/Tools/Equipment	2,461	2,500	1,992	1,250
2093 Computer Equipment	92	200	60	100
Supplies Subtotal	242,674	239,050	252,019	261,997
Services & Charges:				
3001 Memberships & Subscriptions	201	205	203	207
3020 Training/Seminars	934	900	-	-
4002 Machinery/Tools/Equipment	236	200	175	200
4003 Radios and Base Stations	-	100	-	-
4020 Motor Pool Lease Fees	117,925	129,968	129,968	156,666
4030 VM: Fleet Maintenance	308,391	312,636	312,636	303,630
4060 Computer Lease Fees	358	376	376	376
5005 Personnel Services	30,188	45,000	35,000	35,000
6001 Uniforms	4,562	5,400	5,266	5,436
6002 Printing/Reproduction	1,375	2,000	2,438	2,000
6009 Landfill Charges	343,363	352,200	320,461	342,521
7003 Telephone	3,703	-	-	-
Services & Charges Subtotal	811,236	848,985	806,523	846,036
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	11,900	11,900	-
Capital Outlay Subtotal	-	11,900	11,900	-
Division Total	\$ 2,163,268	\$ 2,273,649	\$ 2,224,429	\$ 2,309,866

**Public Works Department
Fiscal Year 2012-13**

Commercial Solidwaste Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Services & Charges</i>	\$ 18,689	\$ 20,000	\$ 18,685	\$ 19,000	-5.00%
Division Total	<u>\$ 18,689</u>	<u>\$ 20,000</u>	<u>\$ 18,685</u>	<u>\$ 19,000</u>	-5.00%

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges:				
5007 Other Professional Services	<u>\$ 18,689</u>	<u>\$ 20,000</u>	<u>\$ 18,685</u>	<u>\$ 19,000</u>
Services & Charges Subtotal	18,689	20,000	18,685	19,000
 Division Total	 \$ 18,689	 \$ 20,000	 \$ 18,685	 \$ 19,000

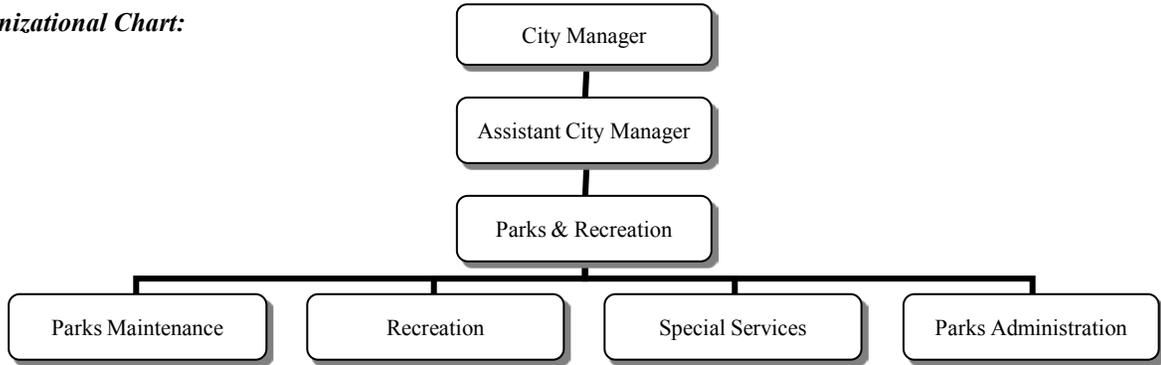
Parks & Recreation Department

FY 12-13

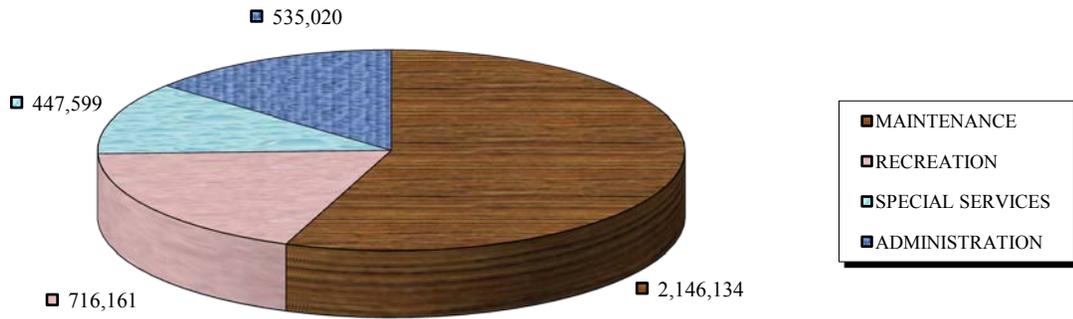
Mission Statement:

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

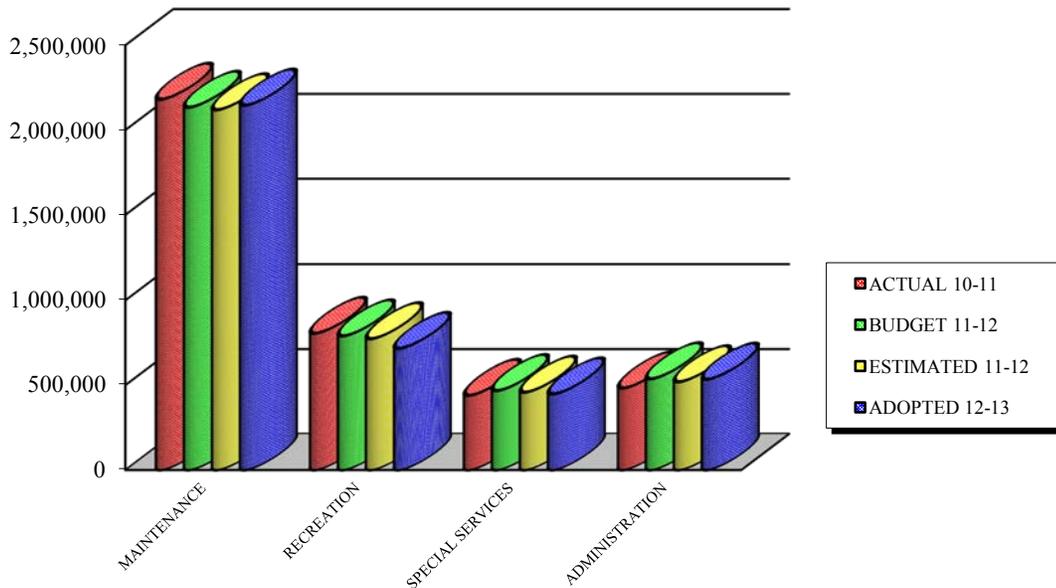
Organizational Chart:



Share of General Fund Budget: 11%



Four Year Comparison by Division:



Parks and Recreation Department Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Parks Maintenance	\$ 2,181,425	\$ 2,133,879	\$ 2,119,026	\$ 2,146,134	0.57%
Recreation	805,237	789,663	773,228	716,161	-9.31%
Special Services	439,467	467,641	458,130	447,599	-4.29%
Parks Administration	482,952	537,314	519,469	535,020	-0.43%
Department Total	\$ 3,909,081	\$ 3,928,497	\$ 3,869,853	\$ 3,844,914	-2.13%

Department Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 2,554,148	\$ 2,695,381	\$ 2,651,741	\$ 2,620,327	-2.78%
Supplies	250,599	202,397	192,138	192,224	-5.03%
Services & Charges	1,036,013	954,869	952,901	1,004,363	5.18%
Capital Outlay	68,321	75,850	73,073	28,000	0.00%
Department Total	\$ 3,909,081	\$ 3,928,497	\$ 3,869,853	\$ 3,844,914	-2.13%

Parks & Recreation Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13

Parks Maintenance Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 1,192,157	\$ 1,250,047	\$ 1,229,118	\$ 1,242,748	-0.58%
<i>Supplies</i>	120,189	117,550	117,787	122,873	4.53%
<i>Services & Charges</i>	800,758	719,632	727,828	752,513	4.57%
<i>Capital Outlay</i>	68,321	46,650	44,293	28,000	-39.98%
Division Total	<u>\$ 2,181,425</u>	<u>\$ 2,133,879</u>	<u>\$ 2,119,026</u>	<u>\$ 2,146,134</u>	0.57%

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 2010-11	Approved 2011-12	Requested 2012-13
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	8
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	<u>27</u>	<u>27</u>	<u>26</u>

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

001-8080-552

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 777,566	\$ 814,113	\$ 797,737	\$ 773,793
1020 Overtime	29,888	17,000	17,000	12,750
1030 Certification	903	900	900	900
1035 Longevity	8,552	8,812	7,228	8,452
1060 FICA	60,471	61,789	61,040	58,613
1065 Retirement	134,077	143,917	141,791	137,471
1067 Pars - Retirement	68	155	83	155
1080 Insurance - Medical	180,150	202,875	202,875	250,128
1081 Insurance - Life	482	486	464	486
Personal Services Subtotal	<u>1,192,157</u>	<u>1,250,047</u>	<u>1,229,118</u>	<u>1,242,748</u>
Supplies:				
2003 Protective Clothing	647	800	540	500
2004 Gas and Oil	46,888	45,000	45,000	49,823
2005 Minor Tools	1,518	2,000	1,200	1,500
2006 Cleaning	11,796	10,000	10,000	10,000
2007 Chemical	35,146	40,000	38,800	40,000
2015 Other Supplies	19,749	17,000	19,000	19,000
2090 Machinery/Tools/Equipment	3,540	2,750	3,247	2,050
2093 Computer Equipment	905	-	-	-
Supplies Subtotal	<u>120,189</u>	<u>117,550</u>	<u>117,787</u>	<u>122,873</u>
Services & Charges:				
3001 Memberships & Subscriptions	240	555	575	885
3020 Training/Seminars	1,814	1,630	1,378	1,685
4002 Machinery/Tools/Equipment	11,669	11,500	10,500	10,500
4006 Heating and A/C Equipment	20,216	12,500	12,500	12,500
4008 Pumps/Motors	8,602	8,000	4,000	7,000
4010 Recreation/Education Equip	17,513	17,000	20,000	17,000
4011 Building Maintenance	45,845	27,700	27,555	27,700
4012 Water Line Maintenance	4,644	2,000	1,830	2,000
4018 Park Grounds	39,694	50,000	48,000	40,000
4019 Rental of Equipment	386	500	500	500
4020 Motor Pool Lease Fees	23,657	24,941	24,941	49,248
4030 VM: Fleet Maintenance	69,704	75,538	75,538	75,667
4060 Computer Lease Fees	1,074	1,128	1,128	1,128
5007 Other Professional Services	1,240	1,200	1,140	1,200
6001 Uniforms	7,016	8,500	8,643	8,500
6010 Janitorial Services	35,940	35,940	25,000	25,000
6014 Library Costs	42,210	52,000	43,000	45,000
7001 Electrical	360,726	275,000	315,000	315,000

Continued

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

001-8080-552

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges (cont'd):				
7002 Natural Gas	20,211	29,000	26,600	27,000
7003 Telephone	955	-	-	-
7004 Water	87,402	85,000	80,000	85,000
Services & Charges Subtotal	<u>800,758</u>	<u>719,632</u>	<u>727,828</u>	<u>752,513</u>
Capital Outlay:				
8032 Land Improvements	-	32,000	30,350	28,000
8050 Motor Vehicles	68,321	7,650	5,795	-
8060 Recreation Equipment	-	7,000	8,148	-
Capital Outlay Subtotal	<u>68,321</u>	<u>46,650</u>	<u>44,293</u>	<u>28,000</u>
Division Total	\$ 2,181,425	\$ 2,133,879	\$ 2,119,026	\$ 2,146,134

Parks & Recreation Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13

Recreation Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 531,478	\$ 543,530	\$ 537,191	\$ 500,358	-7.94%
<i>Supplies</i>	102,442	50,085	42,607	40,068	-20.00%
<i>Services & Charges</i>	171,317	173,148	170,648	175,735	1.49%
<i>Capital Outlay</i>	-	22,900	22,782	-	-100.00%
Division Total	\$ 805,237	\$ 789,663	\$ 773,228	\$ 716,161	-9.31%

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 2010-11	Approved 2011-12	Requested 2012-13
Recreation Superintendent	1	1	1
Recreation Programs Coordinator	1	1	1
Aquatics & Special Events Cord	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	24

City of La Porte, Texas
Recreation
Detail of Expenditures

001-8081-551

	Actual	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 329,581	\$ 322,355	\$ 326,718	\$ 280,484
1011 Seasonal Earnings	49,833	72,909	50,000	60,564
1020 Overtime	13,557	3,500	13,500	13,500
1030 Certification	509	600	600	-
1035 Longevity	3,576	3,716	3,716	4,052
1046 Physical Fitness Allowance	500	-	-	-
1060 FICA	24,395	23,540	24,039	21,675
1065 Retirement	50,504	50,368	52,610	46,452
1067 Pars Retirement	1,186	1,460	918	1,227
1080 Insurance - Medical	57,648	64,920	64,920	72,242
1081 Insurance - Life	189	162	170	162
Personal Services Subtotal	531,478	543,530	537,191	500,358
Supplies:				
2002 Postage	603	550	600	-
2003 Protective Clothing	637	600	600	600
2004 Gas and Oil	2,958	3,300	3,831	3,831
2006 Cleaning	598	700	600	700
2009 Medical	-	200	100	100
2015 Other Supplies	12,472	10,000	9,800	9,800
2031 Athletic Supplies	3,539	2,500	2,500	2,500
2032 Aquatic Supplies	7,283	7,500	7,350	7,500
2090 Machinery/Tools/Equipment	74,352	24,735	17,226	15,037
Supplies Subtotal	102,442	50,085	42,607	40,068
Services & Charges:				
3001 Memberships & Subscriptions	200	380	385	385
3020 Training/Seminars	6,188	6,982	6,600	6,187
4010 Recreation/Education Equip	3,552	3,000	3,000	3,000
4020 Motor Pool Lease Fees	790	231	231	2,280
4030 VM: Fleet Maintenance	2,616	2,706	2,706	2,886
4060 Computer Lease Fees	1,724	1,810	1,810	1,810
5007 Other Professional Services	138,394	138,239	138,239	142,387
6002 Printing/Reproduction	150	300	50	100
6005 Advertising	88	500	-	-
6041 Special Events	17,615	19,000	17,627	16,700
Services & Charges Subtotal	171,317	173,148	170,648	175,735
Capital Outlay:				
8002 Building Improvements	-	11,900	11,875	-
8060 Recreation Equipment	-	11,000	10,907	-
Capital Outlay Subtotal	-	22,900	22,782	-
Division Total	\$ 805,237	\$ 789,663	\$ 773,228	\$ 716,161

Parks & Recreation Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13

Special Services Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 369,163	\$ 388,594	\$ 383,875	\$ 373,806	-3.81%
<i>Supplies</i>	20,316	24,348	24,947	23,583	-3.14%
<i>Services & Charges</i>	49,988	48,399	43,310	50,210	3.74%
<i>Capital Outlay</i>	-	6,300	5,998	-	-100.00%
Division Total	<u>\$ 439,467</u>	<u>\$ 467,641</u>	<u>\$ 458,130</u>	<u>\$ 447,599</u>	-4.29%

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 2010-11	Approved 2011-12	Requested 2012-13
Special Services Superintendent	1	1	1
Sr. Services Coordinator	1	1	1
Sr. Services Assistant	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	<u>10</u>	<u>10</u>	<u>9</u>

City of La Porte, Texas
Special Services
Detail of Expenditures

001-8082-551

	Actual	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 254,844	\$ 264,014	\$ 263,321	\$ 249,375
1011 Seasonal Earnings	2,282	-	-	-
1020 Overtime	3,113	2,500	1,800	1,700
1030 Certification	602	600	346	600
1035 Longevity	1,536	1,908	1,984	1,880
1046 Physical Fitness Allowance	500	-	-	-
1060 FICA	17,355	18,072	18,653	17,132
1065 Retirement	38,361	44,390	40,722	40,158
1067 Pars - Retirement	(12)	179	124	303
1080 Insurance - Medical	50,442	56,805	56,805	62,532
1081 Insurance - Life	140	126	120	126
Personal Services Subtotal	369,163	388,594	383,875	373,806
Supplies:				
2003 Protective Clothing	308	400	180	200
2004 Gas and Oil	6,092	7,800	7,233	7,233
2009 Medical	198	148	148	150
2015 Other Supplies	7,671	8,000	7,810	8,000
2036 Special Olympics	5,555	8,000	9,576	8,000
2090 Machinery/Tools/Equipment	492	-	-	-
Supplies Subtotal	20,316	24,348	24,947	23,583
Services & Charges:				
3001 Memberships & Subscriptions	356	440	381	510
3020 Training/Seminars	1,400	1,742	884	1,100
4001 Office Equipment	22	-	-	-
4002 Machinery/Tools/Equipment	722	541	360	-
4010 Recreation/Education Equip	125	200	88	200
4020 Motor Pool Lease Fees	17,025	11,597	11,597	16,776
4030 VM: Fleet Maintenance	15,727	18,659	18,659	20,233
4060 Computer Lease Fees	2,638	2,770	2,770	2,770
5007 Other Professional Services	1,200	1,200	1,200	1,200
6001 Uniforms	712	950	900	950
6002 Printing/Reproduction	-	100	100	100
6005 Advertising	161	300	-	-
6010 Janitorial Services	9,900	9,900	6,371	6,371
Services & Charges Subtotal	49,988	48,399	43,310	50,210
Capital Outlay:				
8002 Building Improvements	-	6,300	5,998	-
Capital Outlay Subtotal	-	6,300	5,998	-
Division Total	\$ 439,467	\$ 467,641	\$ 458,130	\$ 447,599

Parks & Recreation Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
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 2012-13

Parks Administration Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 461,350	\$ 513,210	\$ 501,557	\$ 503,415	-1.91%
<i>Supplies</i>	7,652	10,414	6,797	5,700	-45.27%
<i>Services & Charges</i>	13,950	13,690	11,115	25,905	89.23%
<i>Capital Outlay</i>	-	-	-	-	-
Division Total	\$ 482,952	\$ 537,314	\$ 519,469	\$ 535,020	-0.43%

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 2010-11	Approved 2011-12	Requested 2012-13
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	1
Rec Center Rental Caretaker (P/T)	2	2	1
Total	10	10	8

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

001-8089-550

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	328,066	369,469	358,682	345,379
1020 Overtime	4,601	2,800	2,650	2,800
1030 Certification	115	-	138	300
1035 Longevity	3,188	3,624	3,624	3,864
1042 Car Allowance	5,121	5,100	5,084	5,100
1046 Physical Fitness Allowance	1,250	-	-	-
1060 FICA	23,207	24,574	24,259	24,382
1065 Retirement	51,634	56,961	57,362	57,388
1067 Pars - Retirement	385	686	518	364
1080 Insurance - Medical	43,236	48,690	48,690	62,532
1081 Insurance - Life	297	306	300	306
1090 Other Benefits	250	1,000	250	1,000
Personal Services Subtotal	461,350	513,210	501,557	503,415
Supplies:				
2001 Office Supplies	2,523	2,650	2,634	2,650
2002 Postage	2,784	3,100	200	250
2003 Protective Clothing	504	600	600	600
2015 Other Supplies	1,000	1,900	1,575	1,300
2018 Computer Supplies	440	500	250	400
2091 Office Furniture/Equipment	-	1,164	1,038	-
2093 Computer Equipment	401	500	500	500
Supplies Subtotal	7,652	10,414	6,797	5,700
Services & Charges:				
3001 Memberships & Subscriptions	357	280	170	170
3020 Training/Seminars	1,514	1,780	500	1,170
4001 Office Equipment	177	-	-	-
4019 Rental of Equipment	116	100	100	100
4055 Computer - Software	3,330	3,568	3,168	15,384
4060 Computer Lease Fees	2,426	2,547	2,547	2,547
5007 Other Professional Services	480	520	480	520
6002 Printing/Reproduction	3,210	790	50	300
6005 Advertising	10	250	-	-
6041 Special Events	386	2,500	1,100	2,500
7005 Misc Utilities	1,944	1,355	3,000	3,214
Services & Charges Subtotal	13,950	13,690	11,115	25,905
Division Total	\$ 482,952	\$ 537,314	\$ 519,469	\$ 535,020



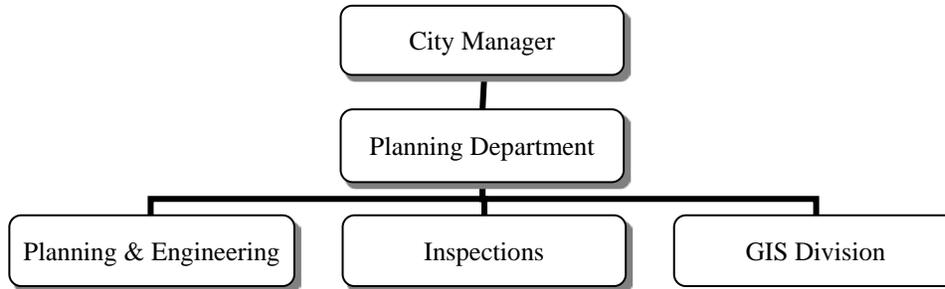
Planning Department

FY 12-13

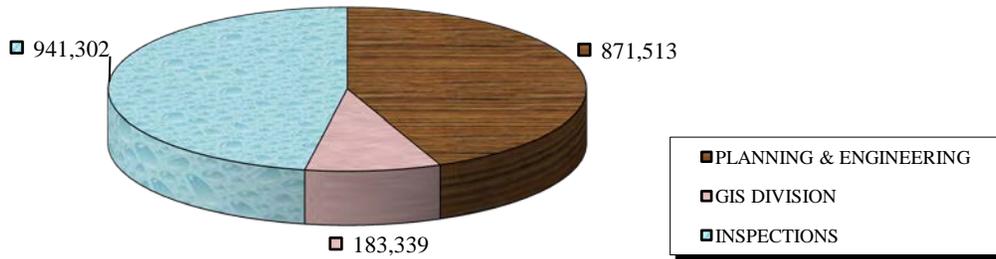
Mission Statement:

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.

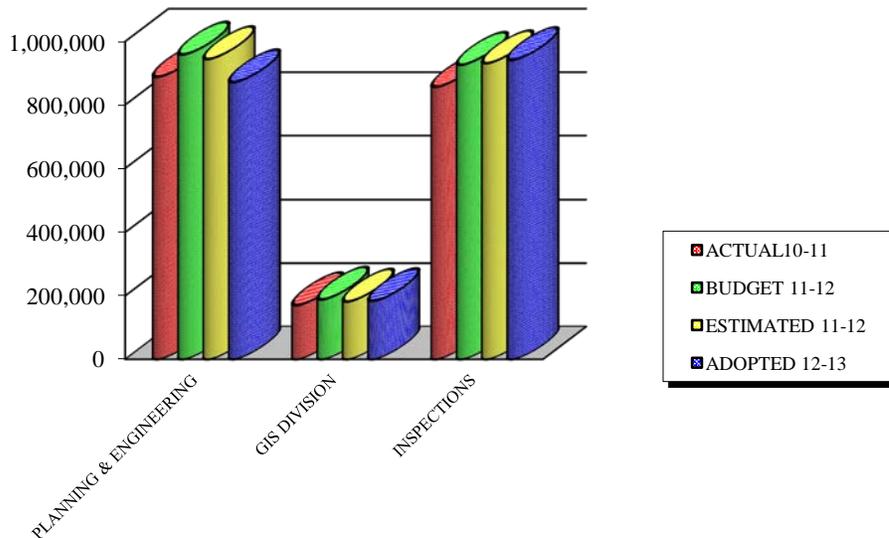
Organizational Chart:



Share of General Fund Budget: 5%



Four Year Comparison by Division:



Planning Department Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Planning & Engineering	\$ 888,387	\$ 958,746	\$ 944,292	\$ 871,513	-9.10%
GIS Division	170,404	188,393	181,683	183,339	-2.68%
Inspection Services	856,478	926,237	931,124	941,302	1.63%
Department Total	\$ 1,915,269	\$ 2,073,376	\$ 2,057,099	\$ 1,996,154	-3.72%

Department Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 1,650,400	\$ 1,748,257	\$ 1,751,695	\$ 1,726,888	-1.22%
Supplies	36,885	46,676	42,965	35,904	-23.08%
Services & Charges	227,984	278,443	262,439	213,362	-23.37%
Capital Outlay	-	-	-	20,000	0.00%
Department Total	\$ 1,915,269	\$ 2,073,376	\$ 2,057,099	\$ 1,996,154	-3.72%

Planning Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Number of Rezoning applications processed	5	3	4
Number of special conditional use permits processed	3	7	6
Number of Plat applications processed	9	8	10
Number of Zoning Ordinance amendments	6	5	9
Number of drainage projects undertaken	10	12	9
Number of capital improvement projects undertaken	8	10	3
Number of community plans adopted/updated	-	1	2
Number of fill dirt applications processed	54	20	20
Number of pipeline applications processed	2	2	2
Number of pre-development meetings conducted	146	192	214
Number of site plans reviewed	24	35	46
Number of Zoning Board of Adjustment cases processed	12	16	20
Number of industrial district utility service application processed	4	4	4
Number of street & alley closing applications processed	8	4	6
Number of storm water quality permits issued	2	2	2

**Planning Department
Fiscal Year 2012-13**

Planning & Engineering Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 797,415	\$ 860,440	\$ 850,619	\$ 811,050	-5.74%
<i>Supplies</i>	12,965	14,000	14,419	10,654	-23.90%
<i>Services & Charges</i>	78,007	84,306	79,254	29,809	-64.64%
<i>Capital Outlay</i>	-	-	-	20,000	-
Division Total	<u>\$ 888,387</u>	<u>\$ 958,746</u>	<u>\$ 944,292</u>	<u>\$ 871,513</u>	-9.10%

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 2010-11	Approved 2011-12	Requested 2012-13
Director of Planning	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Engineering Manager	1	1	1
Engineering Specialist	1	1	-
Engineering Technician	1	1	1
Office Coordinator	1	1	1
Planning Assistant	1	1	-
Public Improvement Coordinator	1	1	1
Survey Party Chief	1	1	1
Total	<u>10</u>	<u>10</u>	<u>8</u>

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

001-9090-519

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 573,451	\$ 610,549	\$ 604,226	\$ 569,914
1020 Overtime	314	750	185	750
1035 Longevity	5,740	5,800	5,800	5,500
1042 Car Allowance	5,121	5,100	5,084	5,100
1046 Physical Fitness Allowance	-	1,000	-	-
1060 FICA	43,827	46,555	46,345	43,542
1065 Retirement	96,537	108,176	106,940	101,508
1080 Insurance - Medical	72,060	81,150	81,150	83,376
1081 Insurance - Life	365	360	351	360
1090 Other Benefits	-	1,000	538	1,000
Personal Services Subtotal	797,415	860,440	850,619	811,050
Supplies:				
2001 Office Supplies	3,226	2,750	2,750	2,750
2002 Postage	1,010	900	1,190	1,000
2004 Gas and Oil	4,530	3,400	4,254	4,254
2005 Minor Tools	60	100	50	100
2008 Educational	-	100	100	100
2015 Other Supplies	2,080	2,250	2,250	2,250
2018 Computer Supplies	571	-	-	-
2090 Machinery/Tools/Equipment	-	4,000	3,825	-
2091 Office Furniture/Equipment	423	-	-	-
2093 Computer Equipment	1,065	500	-	200
Supplies Subtotal	12,965	14,000	14,419	10,654
Services & Charges:				
3001 Memberships & Subscriptions	1,972	3,945	3,945	4,775
3020 Training/Seminars	3,855	3,620	1,000	3,860
3021 Special Commissions	6,015	4,000	4,000	3,425
4001 Office Equipment	59	-	-	-
4002 Machinery/Tools/Equipment	601	1,250	750	750
4020 Motor Pool Lease Fees	1,028	365	365	1,128
4030 VM: Fleet Maintenance	6,456	4,059	4,059	3,764
4050 Computer Hardware	315	-	-	-
4055 Computer Software	11,003	11,790	11,771	3,800
4060 Computer Lease Fees	3,792	3,982	3,982	3,982
5007 Other Professional Services	41,744	49,695	48,100	3,000
6001 Uniforms	298	350	282	325
6002 Printing/Reproduction	759	1,000	1,000	1,000
6005 Advertising	110	250	-	-
Services & Charges Subtotal	78,007	84,306	79,254	29,809
Capital Outlay:				
8011 Office Equip / Furniture	-	-	-	20,000
Capital Outlay Subtotal	-	-	-	20,000
Division Total	\$ 888,387	\$ 958,746	\$ 944,292	\$ 871,513

Planning Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Number of staff members trained to utilize GIS desktop tools	7	40	20
Number of GIS layers updated	6	7	9
Number of GIS exhibits created	250	200	200

**Planning Department
Fiscal Year 2012-13**

GIS Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 149,967	\$ 151,670	\$ 153,497	\$ 155,458	2.50%
<i>Supplies</i>	1,351	3,100	1,593	2,010	-35.16%
<i>Services & Charges</i>	19,086	33,623	26,593	25,871	-23.06%
Division Total	\$ 170,404	\$ 188,393	\$ 181,683	\$ 183,339	-2.68%

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 2010-11	Approved 2011-12	Requested 2012-13
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	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 107,460	\$ 105,901	\$ 107,901	\$ 105,901
1020 Overtime	245	500	-	100
1035 Longevity	1,612	1,672	1,672	1,720
1046 Physical Fitness Allowance	-	500	-	-
1060 FICA	8,171	8,096	8,374	8,081
1065 Retirement	18,013	18,717	19,268	18,758
1080 Insurance - Medical	14,412	16,230	16,230	20,844
1081 Insurance - Life	54	54	52	54
Personal Services Subtotal	<u>149,967</u>	<u>151,670</u>	<u>153,497</u>	<u>155,458</u>
Supplies:				
2001 Office Supplies	643	650	650	650
2015 Other Supplies	53	150	75	100
2018 Computer Supplies	655	2,000	668	960
2093 Computer Equipment	-	300	200	300
Supplies Subtotal	<u>1,351</u>	<u>3,100</u>	<u>1,593</u>	<u>2,010</u>
Services & Charges:				
3001 Memberships & Subscriptions	1,000	1,000	1,000	1,000
3020 Training/Seminars	-	1,260	-	-
3024 Tuition Reimbursement	-	600	-	-
4001 Office Equipment	59	-	-	-
4055 Computer Software	7,000	9,579	9,577	8,855
4060 Computer Lease Fees	968	1,016	1,016	1,016
5007 Other Professional Services	10,059	20,168	15,000	15,000
Services & Charges Subtotal	<u>19,086</u>	<u>33,623</u>	<u>26,593</u>	<u>25,871</u>
Division Total	\$ 170,404	\$ 188,393	\$ 181,683	\$ 183,339

Planning Department FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Number of Construction Inspection Performed	4,062	3,876	4,000
Number of Plan Reviews Performed	1,088	1,118	1,175
Number of Code Enforcement Cases Processed*	1,680	2,000	2,250
Number of Substandard Structures Demolished (includes owner initiated)	54	35	30

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

**Planning Department
Fiscal Year 2012-13**

Inspection Services Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 703,018	\$ 736,147	\$ 747,579	\$ 760,380	3.29%
<i>Supplies</i>	22,569	29,576	26,953	23,240	-21.42%
<i>Services & Charges</i>	130,891	160,514	156,592	157,682	-1.76%
Division Total	\$ 856,478	\$ 926,237	\$ 931,124	\$ 941,302	1.63%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 492,422	\$ 504,897	\$ 512,646	\$ 504,837
1020 Overtime	-	500	-	-
1030 Certification	6,716	6,900	10,223	6,900
1035 Longevity	3,056	3,500	3,440	3,960
1046 Physical Fitness Allowance	500	1,000	-	-
1060 FICA	37,792	38,891	39,746	38,552
1065 Retirement	82,960	89,906	91,438	90,201
1080 Insurance - Medical	79,266	89,265	89,265	114,642
1081 Insurance - Life	306	288	283	288
1090 Other Benefits	-	1,000	538	1,000
Personal Services Subtotal	703,018	736,147	747,579	760,380
Supplies:				
2001 Office Supplies	3,440	4,000	3,500	3,500
2002 Postage	5,997	8,000	7,000	7,000
2003 Protective Clothing	195	250	32	100
2004 Gas and Oil	7,942	8,000	8,000	8,312
2005 Minor Tools	231	350	100	200
2008 Educational	1,555	5,991	5,991	1,418
2015 Other Supplies	614	1,035	926	900
2018 Computer Supplies	1,139	1,000	988	1,000
2090 Machinery/Tools/Equipment	-	250	-	450
2091 Office Furniture/Equipment	756	300	-	-
2093 Computer Equipment	700	400	416	360
Supplies Subtotal	22,569	29,576	26,953	23,240
Services & Charges:				
3001 Memberships & Subscriptions	1,371	1,020	720	1,148
3020 Training/Seminars	3,030	5,554	3,400	4,076
4020 Motor Pool Lease Fees	2,272	2,661	2,661	3,132
4030 VM: Fleet Maintenance	8,731	8,146	8,146	6,593
4055 Computer Software	-	400	-	-
4060 Computer Lease Fees	4,508	4,733	4,733	4,733
5007 Other Professional Services	34,796	60,000	58,932	60,000
6001 Uniforms	1,402	1,500	1,500	1,500
6002 Printing/Reproduction	1,716	1,500	1,500	1,500
6021 Dangerous Buildings	73,065	75,000	75,000	75,000
Services & Charges Subtotal	130,891	160,514	156,592	157,682
Division Total	\$ 856,478	\$ 926,237	\$ 931,124	\$ 941,302



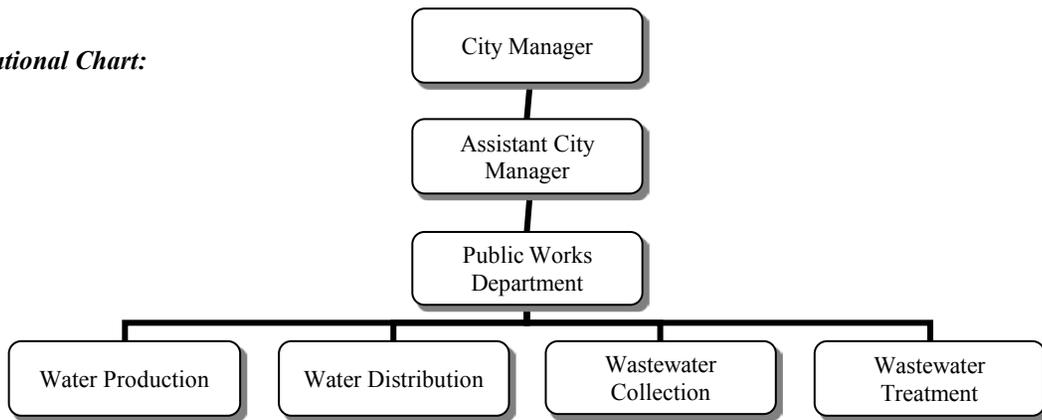
Utility Fund

FY 12-13

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.

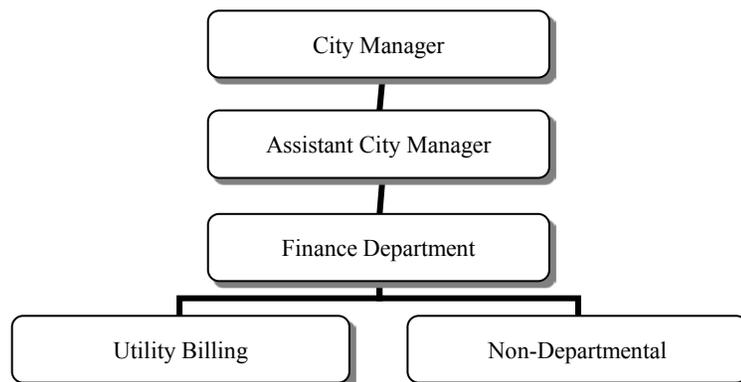
Organizational Chart:



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 9/30/11</i>	\$	1,709,582
Plus Estimated 11-12 Revenues		8,214,095
Less Estimated 11-12 Expenses		7,948,297
<i>Equals Estimated Working Capital 9/30/12</i>		1,975,380
Plus 12-13 Revenues:		
Charges for Services		589,150
Water Revenue		4,038,150
Sewer Revenue		3,432,500
Interest		2,000
Total Revenues		8,061,800
<i>Equals Total Resources</i>		10,037,180
Less 12-13 Expenses:		
Water Production		597,728
Water Distribution		968,720
Wastewater Collection		994,770
Wastewater Treatment		1,251,868
Utility Billing		757,624
Non Departmental		3,508,648
Total Expenses		8,079,358
<i>Equals Estimated Working Capital 9/30/13</i>	\$	1,957,822

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 8,214,095	\$ 8,061,800	
Expenses	7,948,297	8,079,358	
Revenues over Expenses	\$ 265,798	\$ (17,558)	

Targeted working capital - 90 to 120 days
Estimated working capital - 88 days
Goal: \$1,992,170
1 Day = \$22,135

**Utility Fund Revenue Allocation
Fiscal Year 2012-13 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 6,500	\$ 3,250	\$ 3,250
Water Revenue	4,594,450	4,594,450	-
Wastewater Revenue	3,458,850	-	3,458,850
Interest	2,000	1,000	1,000
Total	\$ 8,061,800	\$ 4,598,700	\$ 3,463,100
Percentage	100%	57.0%	43.0%

**Utility Fund Expense Allocation
Fiscal Year 2012-13 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 597,728	\$ 597,728	\$ -
Water Distribution	968,720	968,720	-
Wastewater Collection	994,770	-	994,770
Wastewater Treatment	1,251,868	-	1,251,868
Utility Billing*	757,624	378,812	378,812
Non Departmental**	3,508,648	2,274,759	1,233,889
Total	\$ 8,079,358	\$ 4,220,019	\$ 3,859,339
Percentage	100%	52.23%	47.77%

**Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	606,256	\$ 303,128	\$ 303,128
LPAWA Water (100% to water)	1,740,391	1,740,391	-
Historical Underutilization	-	-	-
Contract Sewer (100% to sewer)	20,000	-	20,000
Transfer to Fund 018 (100% to sewer)	250,000	-	250,000
Water Taps and Meters and Boxes	30,000	30,000	-
AMR (54.56% to Water, 45.44% to Sewer)	287,044	156,611	130,433
2005 Certificates of Obligation	-	-	-
2006 Certificates of Obligation	80,993	14,174	66,819
2007 Certificates of Obligation (all to sewer)	433,054	-	433,054
Debt Service Differential*	60,910	30,455	30,455
Total	\$ 3,508,648	\$ 2,274,759	\$ 1,233,889

*=50% charged to each service

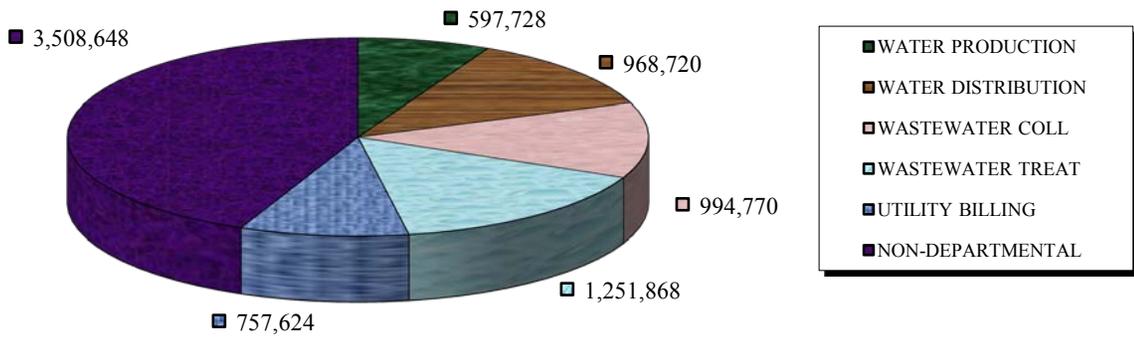
City of La Porte
Utility Fund (002)
Statement of Revenues

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
408.01-05	Use of City Equip, Mat, Lab	175	-	-	-
408.01-16	Service Fees	\$ 6,850	\$ 6,200	\$ 6,250	\$ 6,500
Charges for Services Subtotal		<u>7,025</u>	<u>6,200</u>	<u>6,250</u>	<u>6,500</u>
Water Revenue:					
408.05-01	Penalties	265,179	265,000	265,000	265,000
408.05-02	Sales	4,401,207	3,905,000	4,153,622	4,038,150
408.05-03	Taps	25,869	33,000	33,000	30,000
408.05-04	Reconnect Fees	66,780	50,000	50,000	50,000
408.05-05	Meters	17,976	7,500	13,500	8,000
408.05-06	Temporary Connects	875	750	800	800
408.05-07	New Service/Transfer Fee	12,710	13,500	12,500	12,500
408.05-09	Sales Outside City	195,708	190,000	195,000	190,000
408.05-11	Sales Outside City Admin Fee	-	35,000	46,500	-
Water Revenue Subtotal		<u>4,986,304</u>	<u>4,499,750</u>	<u>4,769,922</u>	<u>4,594,450</u>
Wastewater Revenue:					
408.06-01	Sales	3,444,334	3,350,000	3,378,423	3,432,500
408.06-02	Taps	4,185	5,000	5,000	5,000
408.06-03	Inspection Fees	2,809	500	500	500
408.06-04	Industrial Waste Surcharge	25,983	14,500	30,000	20,000
408.06-05	Industrial Waste Permit	800	850	1,000	850
Wastewater Revenue Subtotal		<u>3,478,111</u>	<u>3,370,850</u>	<u>3,414,923</u>	<u>3,458,850</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	(28)	-	-	-
410.02-00	Sale of Equipment	(1,667)	-	-	-
410.05-00	Gain (loss) sale of Equip	1,292	-	-	-
Miscellaneous Subtotal		<u>(403)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers:					
480.01-01	Admin Trans from Fund 007	262,500	-	-	-
480.01-14	Admin Trans from Fund 014	-	-	-	-
480.01-23	Admin Trans from Fund 023	-	21,000	21,000	-
Operating Transfers Subtotal		<u>262,500</u>	<u>21,000</u>	<u>21,000</u>	<u>-</u>
Other Financing Sources					
482.01-00	Capital Contributions	620,464	-	-	-
Operating Transfers Subtotal		<u>620,464</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	2,573	1,900	2,000	2,000
Interest Subtotal		<u>2,573</u>	<u>1,900</u>	<u>2,000</u>	<u>2,000</u>
Total Utility Fund Revenue		\$ 9,356,574	\$ 7,899,700	\$ 8,214,095	\$ 8,061,800

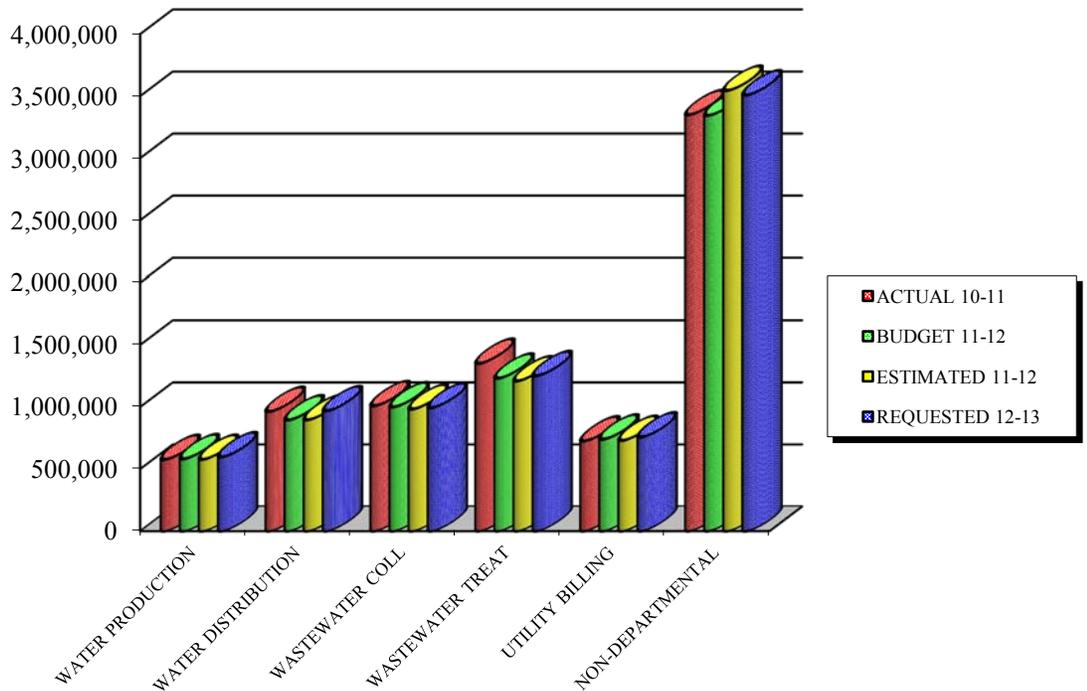
Utility Fund

FY 12-13

Share of Utility Fund Budget:



Four Year Comparison by Division:



Utility Fund Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Water Production	\$ 625,816	\$ 592,302	\$ 569,379	\$ 597,728	0.92%
Water Distribution	1,093,796	939,742	946,171	968,720	3.08%
Wastewater Collection	1,064,188	928,600	944,055	994,770	7.13%
Wastewater Treatment	1,223,780	1,243,710	1,213,538	1,251,868	0.66%
Utility Billing	726,684	740,325	729,872	757,624	2.34%
Non-Departmental	3,349,475	3,344,164	3,545,282	3,508,648	4.92%
Department Total	\$ 8,083,739	\$ 7,788,843	\$ 7,948,297	\$ 8,079,358	3.73%

Department Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 3,229,941	\$ 2,992,634	\$ 3,016,223	\$ 3,133,283	4.70%
Supplies	265,205	273,823	270,778	281,961	2.97%
Services & Charges	4,569,057	4,446,586	4,593,696	4,629,114	4.10%
Capital Outlay	19,536	75,800	67,600	35,000	-53.83%
Department Total	\$ 8,083,739	\$ 7,788,843	\$ 7,948,297	\$ 8,079,358	3.73%

Utility Fund FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Gallons Ground Water Used	189.90	126.30	133.50
Gallons Surface Water Used	1,505.06	1,476.00	1,365.00
(amounts expressed in millions)			

Utility Fund
Fiscal Year 2012-13

Water Production Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 344,536	\$ 327,169	\$ 323,931	\$ 337,643	3.20%
<i>Supplies</i>	19,600	19,204	19,363	21,309	10.96%
<i>Services & Charges</i>	261,680	241,729	221,885	238,776	-1.22%
<i>Capital Outlay</i>	-	4,200	4,200	-	-100.00%
Division Total	\$ 625,816	\$ 592,302	\$ 569,379	\$ 597,728	0.92%

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 2010-11	Approved 2011-12	Requested 2012-13
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	4.250	4.250	4.250

City of La Porte, Texas
Water Production
Detail of Expenditures

002-7084-533

	Actual	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 206,091	\$ 209,227	\$ 207,741	\$ 209,692
1020 Overtime	21,106	19,000	17,461	19,000
1030 Certification	3,823	4,275	3,963	4,275
1035 Longevity	2,131	1,836	2,210	2,028
1042 Car Allowance	556	588	639	638
1046 Physical Fitness Allowance	500	-	-	-
1060 FICA	17,266	17,137	17,094	17,054
1065 Retirement	48,621	40,545	40,249	40,590
1080 Insurance - Medical	44,346	34,489	34,489	44,294
1081 Insurance - Life	96	72	85	72
Personal Services Subtotal	<u>344,536</u>	<u>327,169</u>	<u>323,931</u>	<u>337,643</u>
Supplies:				
2001 Office Supplies	52	100	88	100
2002 Postage	11	100	97	100
2003 Protective Clothing	17	100	75	100
2004 Gas and Oil	15,346	14,500	16,709	16,709
2005 Minor Tools	132	150	76	100
2007 Chemical	2,206	2,454	1,260	1,500
2015 Other Supplies	1,015	1,000	869	900
2050 Safety	146	100	63	100
2090 Machinery/Tools/Equipment	488	200	126	1,600
2093 Computer Equipment	187	500	-	100
Supplies Subtotal	<u>19,600</u>	<u>19,204</u>	<u>19,363</u>	<u>21,309</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	150	94	150
3020 Training/Seminars	1,148	1,350	1,329	1,320
4002 Machinery/Tools/Equipment	6,602	8,000	7,629	7,000
4011 Building Maintenance	20	200	200	100
4020 Motor Pool Lease Fees	4,456	5,786	5,786	6,984
4030 VM: Fleet Maintenance	16,779	14,347	14,347	16,526
5007 Other Professional Services	6,087	5,865	5,749	4,965
6001 Uniforms	1,225	1,300	1,082	1,200
6002 Printing/Reproduction	121	100	76	100
6013 TCEQ Requirements	46,431	54,631	51,431	55,431
7001 Electrical	177,872	150,000	134,162	145,000
7003 Telephone	939	-	-	-
Services & Charges Subtotal	<u>261,680</u>	<u>241,729</u>	<u>221,885</u>	<u>238,776</u>
Capital Outlay:				
8021 Machinery/Tools & Equipment	-	4,200	4,200	-
Capital Outlay Subtotal	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>
Division Total	\$ 625,816	\$ 592,302	\$ 569,379	\$ 597,728
	229			

Utility Fund

FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Number of leaks repaired	666	320	350
Linear feet of lines replaced	1,060	2,500	2,760

Utility Fund
Fiscal Year 2012-13

Water Distribution Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 852,348	\$ 763,790	\$ 747,214	\$ 778,495	1.93%
<i>Supplies</i>	45,836	36,960	41,229	40,938	10.76%
<i>Services & Charges</i>	195,612	122,692	151,428	146,287	19.23%
<i>Capital Outlay</i>	-	16,300	6,300	3,000	-81.60%
Division Total	<u>\$1,093,796</u>	<u>\$ 939,742</u>	<u>\$ 946,171</u>	<u>\$ 968,720</u>	3.08%

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 2010-11	Approved 2011-12	Requested 2012-13
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	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ 458,028	\$ 477,991	\$ 465,294	\$ 467,449
1020 Overtime	93,157	40,000	39,298	40,000
1030 Certification	11,900	12,900	10,800	12,900
1035 Longevity	6,219	6,928	6,286	5,628
1042 Car Allowance	556	588	639	638
1060 FICA	41,836	38,560	38,615	38,395
1065 Retirement	117,795	91,238	90,700	90,792
1080 Insurance - Medical	122,604	95,351	95,351	122,459
1081 Insurance - Life	253	234	231	234
Personal Services Subtotal	<u>852,348</u>	<u>763,790</u>	<u>747,214</u>	<u>778,495</u>
Supplies:				
2001 Office Supplies	110	200	210	200
2003 Protective Clothing	121	510	325	300
2004 Gas and Oil	36,544	30,000	34,930	38,538
2005 Minor Tools	938	750	692	600
2015 Other Supplies	1,103	1,200	1,172	1,200
2050 Safety	-	100	-	-
2090 Machinery/Tools/Equipment	6,848	3,900	3,900	-
2093 Computer Equipment	172	300	-	100
Supplies Subtotal	<u>45,836</u>	<u>36,960</u>	<u>41,229</u>	<u>40,938</u>
Services & Charges:				
3001 Memberships & Subscriptions	411	450	375	450
3020 Training/Seminars	2,519	3,000	1,413	1,915
4002 Machinery/Tools/Equipment	3,257	1,250	1,983	2,000
4007 Fire Hydrants	(1,163)	14,600	24,798	15,000
4012 Water Line Maintenance	110,981	35,400	46,039	40,000
4015 Paving	15,620	2,600	11,439	5,000
4019 Rental of Equipment	120	-	-	-
4020 Motor Pool Lease Fees	20,352	23,942	23,942	40,068
4030 VM: Fleet Maintenance	37,056	37,233	37,233	37,805
4060 Computer Lease Fees	968	1,016	1,016	1,016
5007 Other Professional Services	555	555	444	333
6001 Uniforms	2,541	2,496	2,496	2,500
6002 Printing/Reproduction	687	150	250	200
7003 Telephone	1,708	-	-	-
Services & Charges Subtotal	<u>195,612</u>	<u>122,692</u>	<u>151,428</u>	<u>146,287</u>

Continued

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

002-7085-533

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	6,300	6,300	-
8028 Fire Hydrants	-	10,000	-	3,000
Capital Outlay Subtotal	-	16,300	6,300	3,000
Division Total	\$ 1,093,796	\$ 939,742	\$ 946,171	\$ 968,720

Utility Fund FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Ft of line Smoke-Tested	17,797	99,702	100,000
Number of Manholes Repaired v ft	255	391	500
Ft of line Televised	10,024	10,640	12,000
Number of Point Repairs made	107	117	100
Number of Reportable Overflows	6	11	-
Ft of sewer line slip lined	4,199	2,839	3,000

Utility Fund
Fiscal Year 2012-13

Wastewater Collection Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 733,464	\$ 646,123	\$ 666,353	\$ 700,340	8.39%
<i>Supplies</i>	52,077	38,605	44,368	47,732	23.64%
<i>Services & Charges</i>	278,647	235,672	224,334	244,698	3.83%
<i>Capital Outlay</i>	-	8,200	9,000	2,000	-75.61%
Division Total	<u>\$1,064,188</u>	<u>\$ 928,600</u>	<u>\$ 944,055</u>	<u>\$ 994,770</u>	7.13%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services				
1010 Regular Earnings	\$ 411,417	\$ 399,562	\$ 411,634	\$ 422,745
1020 Overtime	59,729	35,000	39,050	35,000
1030 Certification	9,217	9,000	8,700	9,300
1035 Longevity	4,395	4,868	4,310	5,060
1042 Car Allowance	556	588	639	638
1060 FICA	35,609	32,548	34,187	34,107
1065 Retirement	100,137	77,105	80,387	81,237
1080 Insurance - Medical	112,169	87,236	87,236	112,037
1081 Insurance - Life	235	216	210	216
Personal Services Subtotal	<u>733,464</u>	<u>646,123</u>	<u>666,353</u>	<u>700,340</u>
Supplies:				
2001 Office Supplies	131	200	273	200
2003 Protective Clothing	190	350	216	200
2004 Gas and Oil	40,161	29,275	37,982	37,982
2005 Minor Tools	572	500	476	500
2007 Chemicals	332	4,450	2,120	2,500
2015 Other Supplies	900	1,200	1,188	1,200
2050 Safety	63	100	-	-
2090 Machinery/Tools/Equipment	9,536	2,230	2,113	5,150
2093 Computer Equipment	192	300	-	-
Supplies Subtotal	<u>52,077</u>	<u>38,605</u>	<u>44,368</u>	<u>47,732</u>
Services & Charges:				
3001 Memberships & Subscriptions	257	150	150	150
3020 Training/Seminars	2,153	3,500	1,883	2,000
4002 Machinery/Tools/Equipment	3,009	3,700	3,643	3,000
4013 Sewer Line Maintenance	21,591	17,900	17,773	18,000
4017 Sewer Plant/Lift Stations	30,636	30,000	29,139	30,000
4020 Motor Pool Lease Fees	68,880	34,114	34,114	45,300
4030 VM: Fleet Maintenance	65,097	56,061	55,061	60,188
4060 Computer Lease Fees	968	1,016	1,016	1,016
5007 Other Professional Services	977	888	666	444
6001 Uniforms	2,688	2,743	2,816	2,500
6002 Printing/Reproduction	257	200	200	200
7001 Electrical	79,981	85,000	77,473	80,000
7002 Natural Gas	-	-	-	1,500
7003 Telephone	1,714	-	-	-
7004 Water	439	400	400	400
Services & Charges Subtotal	<u>278,647</u>	<u>235,672</u>	<u>224,334</u>	<u>244,698</u>

Continued

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

002-7086-532

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Capital Outlay:				
8013 Sewer Taps	-	1,200	2,000	2,000
8021 Machinery/Tools & Equipment	-	7,000	7,000	-
Capital Outlay Subtotal	<u>-</u>	<u>8,200</u>	<u>9,000</u>	<u>2,000</u>
 Division Total	 \$ 1,064,188	 \$ 928,600	 \$ 944,055	 \$ 994,770

Utility Fund FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Gallons Treated	929.81	1,026.43	1,036.38
(Amounts expressed in millions)			

Utility Fund
Fiscal Year 2012-13

Wastewater Treatment Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 596,744	\$ 595,780	\$ 601,632	\$ 618,822	3.87%
<i>Supplies</i>	77,851	96,929	85,536	86,213	-11.06%
<i>Services & Charges</i>	549,185	545,401	520,770	546,833	0.26%
<i>Capital Outlay</i>	-	5,600	5,600	-	-100.00%
Division Total	<u>\$1,223,780</u>	<u>\$1,243,710</u>	<u>\$1,213,538</u>	<u>\$1,251,868</u>	0.66%

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 2010-11	Approved 2011-12	Requested 2012-13
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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 363,330	\$ 393,219	\$ 397,067	\$ 393,728
1020 Overtime	11,432	12,500	11,700	12,000
1030 Certification	11,567	9,000	9,300	8,700
1035 Longevity	3,407	2,368	3,366	2,804
1042 Car Allowance	556	588	639	638
1046 Physical Fitness Allowance	250	-	-	-
1060 FICA	28,933	30,767	31,270	30,734
1065 Retirement	80,589	72,148	73,082	73,688
1080 Insurance - Medical	96,518	75,064	75,064	96,404
1081 Insurance - Life	162	126	144	126
Personal Services Subtotal	<u>596,744</u>	<u>595,780</u>	<u>601,632</u>	<u>618,822</u>
Supplies:				
2001 Office Supplies	700	700	688	700
2002 Postage	434	450	432	400
2003 Protective Clothing	150	175	170	165
2004 Gas and Oil	10,942	13,000	12,521	12,521
2005 Minor Tools	341	450	432	450
2006 Cleaning	294	300	286	300
2007 Chemical	57,578	72,054	61,490	65,277
2015 Other Supplies	5,209	6,000	5,883	6,000
2050 Safety	162	200	198	200
2090 Machinery/Tools/Equipment	1,572	3,300	3,276	-
2093 Computer Equipment	469	300	160	200
Supplies Subtotal	<u>77,851</u>	<u>96,929</u>	<u>85,536</u>	<u>86,213</u>
Services & Charges:				
3001 Memberships & Subscriptions	318	425	425	425
3020 Training/Seminars	2,537	3,900	3,603	3,100
4002 Machinery/Tools/Equipment	43,257	42,000	48,134	45,000
4006 Heating and A/C Equipment	147	200	197	200
4011 Building Maintenance	7,075	2,000	1,484	1,500
4020 Motor Pool Lease Fees	18,888	12,666	12,666	19,284
4030 VM: Fleet Maintenance	17,092	17,137	17,137	17,007
4060 Computer Lease Fees	1,180	1,239	1,239	1,239
5007 Other Professional Services	11,579	13,368	10,849	9,494
6001 Uniforms	1,975	2,080	1,940	2,000
6002 Printing/Reproduction	100	300	300	300

Continued

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

002-7087-532

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges (cont'd):				
6009 Landfill Charges	36,569	35,280	37,548	37,548
6013 TCEQ Requirements	49,435	62,706	57,820	57,736
7001 Electrical	355,721	350,000	325,547	350,000
7003 Telephone	1,343	-	-	-
7004 Water	1,969	2,100	1,881	2,000
Services & Charges Subtotal	<u>549,185</u>	<u>545,401</u>	<u>520,770</u>	<u>546,833</u>
Capital Outlay:				
8021 Machinery/Tools/Equipment	-	5,600	5,600	-
Capital Outlay Subtotal	<u>-</u>	<u>5,600</u>	<u>5,600</u>	<u>-</u>
Division Total	\$ 1,223,780	\$ 1,243,710	\$ 1,213,538	\$ 1,251,868

Utility Fund FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
Meters Read	131,928	132,000	132,000
Meters Rereads	435	500	500
Rereads as a percent of meters read	0.38%	0.35%	0.35%
Accounts Billed	125,544	125,650	125,650
% of utility payments processed and posted to customers account the same day of receipt	100%	100%	100%
Utility payments processed per employee	6,876	6,813	6,813
Percentage of staff receiving customer service training annually	n/a	n/a	100%

Utility Fund
Fiscal Year 2012-13

Utility Billing Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 603,931	\$ 575,135	\$ 576,388	\$ 597,154	3.83%
<i>Supplies</i>	69,841	82,125	80,282	85,769	4.44%
<i>Services & Charges</i>	52,912	70,065	60,202	74,701	6.62%
Division Total	\$ 726,684	\$ 740,325	\$ 729,872	\$ 757,624	2.34%

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 2010-11	Approved 2011-12	Requested 2012-13
Director of Finance	0.5	0.5	0.5
Treasurer	0.5	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	9.0	9.0	9.0

City of La Porte, Texas
Utility Billing
Detail of Expenditures

002-6147-515

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 383,859	\$ 387,762	\$ 390,023	\$ 389,837
1020 Overtime	9,565	11,000	9,828	10,000
1035 Longevity	3,930	3,080	3,226	2,804
1046 Physical Fitness Allowance	875	-	-	-
1060 FICA	29,370	29,718	29,843	29,841
1065 Retirement	82,189	70,333	70,210	70,667
1080 Insurance - Medical	93,909	73,035	73,035	93,798
1081 Insurance - Life	234	207	223	207
Personal Services Subtotal	<u>603,931</u>	<u>575,135</u>	<u>576,388</u>	<u>597,154</u>
Supplies:				
2001 Office Supplies	1,157	1,500	1,200	1,400
2002 Postage	51,371	59,500	57,500	59,500
2004 Gas and Oil	14,106	11,000	14,089	14,089
2005 Minor Tools	316	750	500	500
2008 Educational	419	500	300	500
2015 Other Supplies	898	800	1,500	900
2018 Computer Supplies	947	1,750	1,050	1,200
2090 Machinery/Tools/Equipment	468	1,900	1,400	4,500
2093 Computer Equipment	159	4,425	2,743	3,180
Supplies Subtotal	<u>69,841</u>	<u>82,125</u>	<u>80,282</u>	<u>85,769</u>
Services & Charges:				
3001 Memberships & Subscriptions	165	445	195	220
3020 Training/Seminars	2,992	5,250	3,000	4,945
4001 Office Equipment	450	500	100	500
4002 Machinery/Tools/Equipment	271	-	-	-
4005 Meters	11,329	22,500	16,975	26,000
4020 Motor Pool Lease Fees	1,488	1,718	1,718	2,052
4030 VM: Fleet Maintenance	9,555	8,287	8,287	10,979
4050 Computer Hardware	-	1,000	1,000	1,000
4055 Computer Software	7,089	7,500	7,812	8,000
4060 Computer Lease Fees	7,871	8,265	8,265	8,265
5007 Other Professional Services	499	1,860	500	-
6001 Uniforms	754	800	750	800
6002 Printing/Reproduction	10,449	11,940	11,600	11,940
Services & Charges Subtotal	<u>52,912</u>	<u>70,065</u>	<u>60,202</u>	<u>74,701</u>
Capital Outlay:				
8023 Computer Equipment	-	13,000	13,000	-
Capital Outlay Subtotal	<u>-</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
Division Total	\$ 726,684	\$ 740,325	\$ 729,872	\$ 757,624

Utility Fund
Fiscal Year 2012-13

Non Departmental Division

Expenditure Summary

	<i>Actual</i> <i>2010-11</i>	<i>Budget</i> <i>2011-12</i>	<i>Estimated</i> <i>2011-12</i>	<i>Adopted</i> <i>2012-13</i>	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 98,918	\$ 84,637	\$ 100,705	\$ 100,829	19.13%
<i>Services & Charges</i>	3,231,021	3,231,027	3,415,077	3,377,819	4.54%
<i>Capital Outlay</i>	19,536	28,500	29,500	30,000	5.26%
Division Total	<u>\$3,349,475</u>	<u>\$3,344,164</u>	<u>\$3,545,282</u>	<u>\$3,508,648</u>	4.92%

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1012 Sick Buy Back	\$ 14,561	\$ 17,230	\$ 15,000	\$ 17,250
1055 Termination Pay (S/V)	5,854	5,000	20,000	5,000
1060 FICA	1,351	1,701	2,700	1,700
1065 Retirement	4,112	3,901	6,200	3,925
1080 Medical Insurance	73,040	56,805	56,805	72,954
Personal Services Subtotal	<u>98,918</u>	<u>84,637</u>	<u>100,705</u>	<u>100,829</u>
Services & Charges:				
4001 Office Equipment	21,084	23,778	23,778	23,778
4005 Meters	20,755	20,000	15,556	15,000
4011 Building	480	480	480	480
5006 Fiscal Services	-	75,000	74,020	72,500
6006 Miscellaneous	9,031	7,500	8,671	7,800
6010 Janitorial Services	1,200	1,260	100	-
6091 Bad Debt Expense	24,591	50,000	25,000	25,000
7001 Electrical	33,809	30,000	45,000	40,000
7004 Water	1,606,936	1,700,000	1,700,000	1,740,391
7006 Contract Sewer	6,827	16,537	16,000	20,000
9001 Admin Trans to Fund 001	294,150	-	-	-
9003 Admin Trans to Fund 003	400,000	336,900	536,900	200,000
9004 Admin Trans to Fund 004	157,768	306,800	306,800	574,957
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	250,000
9037 Transfer for Debt Service	306,679	296,861	296,861	287,044
9050 Contingency	-	18,200	18,200	25,000
9997 Req for Special Programs	-	-	-	48,158
Services & Charges	<u>3,231,021</u>	<u>3,231,027</u>	<u>3,415,077</u>	<u>3,377,819</u>
Capital Outlay:				
8012 Water Taps	-	8,500	8,500	10,000
8026 Meters and Boxes	19,536	20,000	21,000	20,000
Capital Outlay Subtotal	<u>19,536</u>	<u>28,500</u>	<u>29,500</u>	<u>30,000</u>
Division Total	\$ 3,349,475	\$ 3,344,164	\$ 3,545,282	\$ 3,508,648

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

Enterprise Funds Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Airport Operating	22,212	133,779	51,116	63,669	-52.41%
La Porte Area Water Authorit	1,092,932	1,155,882	1,158,569	1,195,760	3.45%
Total	\$ 1,115,144	\$ 1,289,661	\$ 1,209,685	\$ 1,259,429	-2.34%

Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ -	\$ 21,277	\$ 21,277	\$ 21,277	
Supplies	6,903	7,463	5,543	9,578	28.34%
Services & Charges	1,108,241	1,241,546	1,163,490	1,228,574	-1.04%
Capital Outlay	-	19,375	19,375	-	
Total	\$ 1,115,144	\$ 1,289,661	\$ 1,209,685	\$ 1,259,429	-2.34%



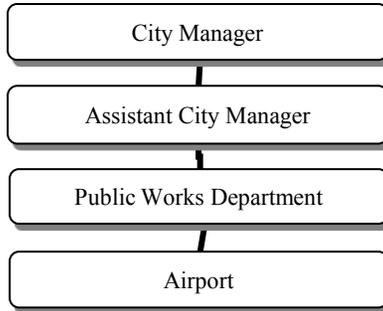
Airport Fund

FY 12-13

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.

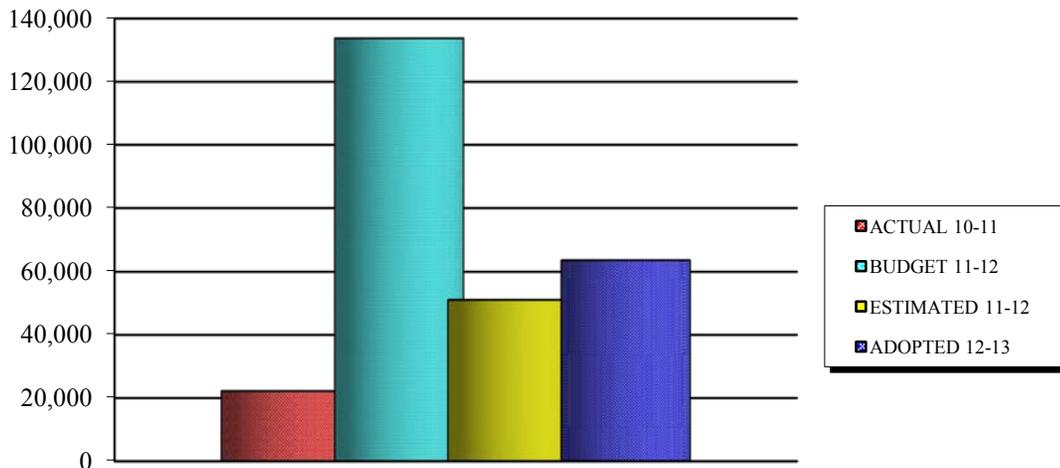
Organizational Chart:



2012-13 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/11</i>	\$	343,929
Plus Estimated 11-12 Revenues		54,295
Less Estimated 11-12 Expenses		50,598
<i>Equals Estimated Working Capital 9/30/12</i>		347,626
Plus 12-13 Revenues:		
Charges for Services	54,000	
Interest Income	500	
Total Revenues		54,500
<i>Equals Total Resources</i>		402,126
Less 12-13 Expenses:		
Airport Operations	43,669	
Airport Improvements	20,000	
Total Expenses		63,669
<i>Equals Estimated Working Capital 9/30/13</i>	\$	338,457

	Estimated 2011-12	Projected 2012-13
Revenues	\$ 54,295	\$ 54,500
Expenses & Commitments	50,598	63,669
Revenues over Expenses	\$ 3,697	\$ (9,169)

Targeted working capital - 60 to 90 days

Estimated working capital - 1,940 days

Goal: \$15,699

1 Day = \$174

City of La Porte
Airport (010)
Statement of Revenues

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
408.01-21	Recycling Receipts	2,441	-	-	-
408.01-31	Rental of Space	\$ 53,988	\$ 53,500	\$ 53,500	\$ 54,000
Charges for Services Subtotal		<u>56,429</u>	<u>53,500</u>	<u>53,500</u>	<u>54,000</u>
Intergovernmental:					
409.06-00	Airport Grant	29,775	-	-	-
Intergovernmental Subtotal		<u>29,775</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	1,088	1,000	795	500
Interest Subtotal		<u>1,088</u>	<u>1,000</u>	<u>795</u>	<u>500</u>
Total Airport Fund Revenue		\$ 87,292	\$ 54,500	\$ 54,295	\$ 54,500

Airport Fund FY 12-13

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

2012-13 Projected Revenues:

	Actual 2010-11	Estimated 2011-12	Proposed 2012-13
Compliance with FBO Standards	Yes	yes	yes
Acquisition of Grant Funds, if available	26,127	none	40,000

Airport Fund
Fiscal Year 2012-13

Airport Division

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ -	\$ 21,277	\$ 21,277	\$ 21,277	0.00%
<i>Supplies</i>	1,560	2,263	1,378	1,378	-39.11%
<i>Services & Charges</i>	20,652	110,239	28,461	41,014	-62.80%
Division Total	\$ 22,212	\$ 133,779	\$ 51,116	\$ 63,669	-52.41%

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 2010-11	Approved 2011-12	Requested 2012-13
Equipment Operator II	-	0.50	0.50
Total	-	0.50	0.50

City of La Porte, Texas
Airport
Detail of Expenditures

010-7077-531

	Actual	Budget	Estimated	Adopted
	2010-11	2011-12	2011-12	2012-13
Personal Services:				
1010 Regular Earnings	\$ -	\$ 17,068	\$ 17,068	\$ 17,068
1060 FICA	-	1,306	1,306	1,306
1065 Retirement	-	2,903	2,903	2,903
Personal Services Subtotal	<u>-</u>	<u>21,277</u>	<u>21,277</u>	<u>21,277</u>
Supplies:				
2004 Gas and Oil	-	2,038	1,153	1,153
2007 Chemicals	-	225	225	225
2015 Other Supplies	1,560	-	-	-
Supplies Subtotal	<u>1,560</u>	<u>2,263</u>	<u>1,378</u>	<u>1,378</u>
Services & Charges:				
4002 Machinery/Tools/Equipment	7,644	4,000	2,363	4,000
4003 Radios and Base Stations	1,925	2,700	2,715	2,100
4020 Motor Pool Lease Fees	-	9,121	9,121	3,396
4030 VM: Fleet Maintenance	-	4,400	4,400	1,500
5003 Legal	1,652	300	478	300
6013 TCEQ Requirements	200	400	400	200
7001 Electrical	8,713	9,000	8,466	9,000
9014 Admin Trans to Fund 014	518	518	518	518
9050 Contingency	-	4,800	-	-
9997 Special Programs	-	75,000	-	20,000
Services & Charges Subtotal	<u>20,652</u>	<u>110,239</u>	<u>28,461</u>	<u>41,014</u>
Division Total	\$ 22,212	\$ 133,779	\$ 51,116	\$ 63,669

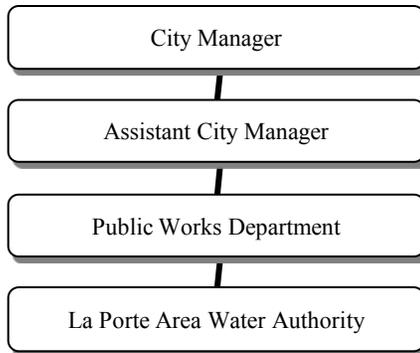
La Porte Area Water Authority Fund

FY 12-13

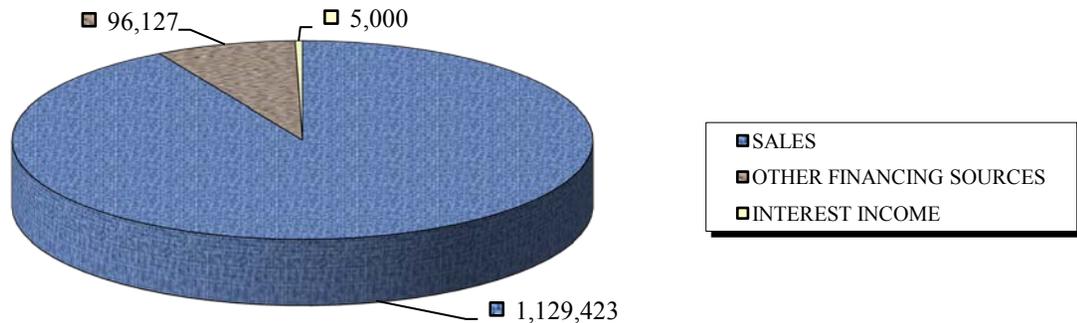
Mission Statement:

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.

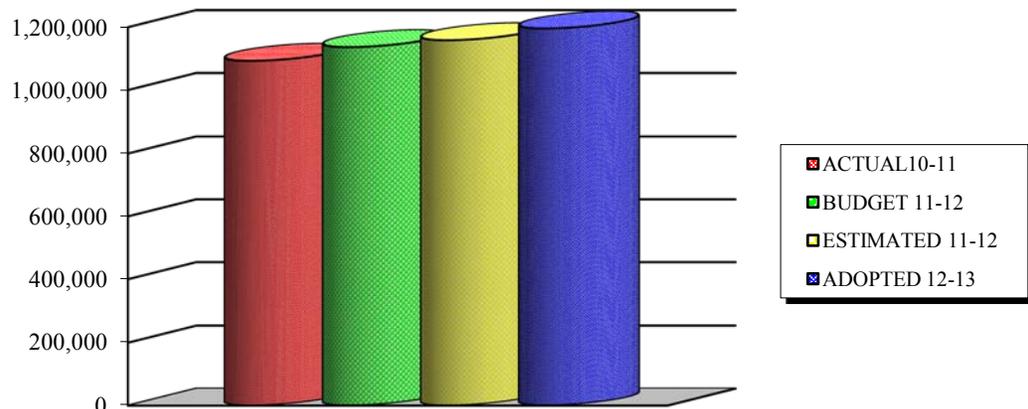
Organizational Chart:



2012-13 Projected Revenues:



Four Year Comparison of Expenses:



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

<i>Working Capital 9/30/11</i>		\$ 2,223,830
Plus Estimated 11-12 Revenues		1,340,576
Less Estimated 11-12 Expenses and Commitments		1,158,569
<i>Equals Estimated Working Capital 9/30/12</i>		2,405,837
Plus 12-13 Revenues:		
Water Revenue	1,129,423	
Billing for Capital Reserve	96,127	
Interest	5,000	
Total Revenues		1,230,550
<i>Equals Total Resources</i>		3,636,387
Less 12-13 Expenses:		
Operations	1,195,760	
Total Expenses		1,195,760
<i>Equals Estimated Working Capital 9/30/13</i>		\$ 2,440,627

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 1,340,576	\$ 1,230,550	
Expenses	1,158,569	1,195,760	
Revenues over Expenses	\$ 182,007	\$ 34,790	

Targeted working capital - 60 to 90 days

Estimated working capital - 745 days

Goal: \$294,845

1 Day = \$3,276

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Water Revenue:					
408.05-02	Sales	\$ 1,246,186	\$ 1,031,915	\$ 1,279,392	\$ 1,129,423
	Water Revenue Subtotal	<u>1,246,186</u>	<u>1,031,915</u>	<u>1,279,392</u>	<u>1,129,423</u>
Other Financing Sources					
482.01-00	Capital Contributions	689,796	-	-	-
482.02-00	Billing for Capital Reserve	101,639	55,234	55,234	96,127
	Other Financing Sources Subtotal	<u>791,435</u>	<u>55,234</u>	<u>55,234</u>	<u>96,127</u>
Interest:					
483.01-00	Interest Income - Operations	25,166	7,500	5,952	5,000
	Interest Subtotal	<u>25,166</u>	<u>7,500</u>	<u>5,952</u>	<u>5,000</u>
	Total Water Authority	\$ 2,062,787	\$ 1,094,649	\$ 1,340,578	\$ 1,230,550

La Porte Area Water Authority Fund FY 12-13

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 2010-11	Estimated 2011-12	Proposed 2012-13
La Porte Usage	1,505.10	1,476.00	1,365.00
Morgan's Point Usage	51.82	56.00	62.00
Shoreacres Usage	110.00	100.00	96.00
(amounts expressed in millions)			

La Porte Area Water Authority Fund
Fiscal Year 2012-13

La Porte Area Water Authority Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 5,343	\$ 5,200	\$ 4,165	\$ 8,200	57.69%
<i>Services & Charges</i>	1,087,589	1,131,307	1,135,029	1,187,560	4.97%
<i>Capital Outlay</i>	-	19,375	19,375	-	-100.00%
Division Total	<u>\$1,092,932</u>	<u>\$1,155,882</u>	<u>\$1,158,569</u>	<u>\$1,195,760</u>	3.45%

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies:				
2001 Office Supplies	\$ -	\$ 100	\$ 50	\$ 100
2015 Other Supplies	37	100	35	100
2090 Machinery/ Tools & Equip	5,306	4,500	4,080	8,000
2093 Computer Equipment	-	500	-	-
Supplies Subtotal	<u>5,343</u>	<u>5,200</u>	<u>4,165</u>	<u>8,200</u>
Services & Charges:				
4002 Machinery/Tools/Equipment	3,678	3,910	3,540	3,500
4012 Water Line Maintenance	6,217	5,000	3,100	3,000
4060 Computer Lease Fees	1,008	1,058	1,058	1,058
5001 Accounting	6,500	6,500	6,500	6,500
5003 Legal	305	-	-	-
5007 Other Professional Services	-	1,700	1,700	51,700
7003 Telephone	728	-	-	-
7004 Water	1,006,229	1,048,982	1,054,974	1,055,464
9050 Contingency	-	-	-	-
9014 Admin Trans to Fund 014	1,305	1,305	1,305	1,305
9072 Operator's Agreement	61,619	62,852	62,852	65,033
Services & Charges Subtotal	<u>1,087,589</u>	<u>1,131,307</u>	<u>1,135,029</u>	<u>1,187,560</u>
Capital Outlay:				
8021 Machinery/ Tools & Equip	-	19,375	19,375	-
Capital Outlay Subtotal	<u>-</u>	<u>19,375</u>	<u>19,375</u>	<u>-</u>
Division Total	\$ 1,092,932	\$ 1,155,882	\$ 1,158,569	\$ 1,195,760

Internal Service Funds Fiscal Year 2012-13

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 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Motor Pool	\$ 2,878,709	\$ 2,659,976	\$ 2,654,293	\$ 2,523,298	-5.14%
Insurance	5,311,728	5,334,634	5,576,224	5,709,684	7.03%
Total	\$ 8,190,437	\$ 7,994,610	\$ 8,230,517	\$ 8,232,982	2.98%

Summary by Expenditure Category:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13	Percent Change
Personal Services	\$ 838,724	\$ 920,307	\$ 916,206	\$ 954,092	3.67%
Supplies	277,762	273,125	281,502	273,930	0.29%
Services & Charges	5,315,088	5,279,876	5,514,307	5,649,825	7.01%
Capital Outlay	1,758,863	1,521,302	1,518,502	1,355,135	-10.92%
Total	\$ 8,190,437	\$ 7,994,610	\$ 8,230,517	\$ 8,232,982	2.98%



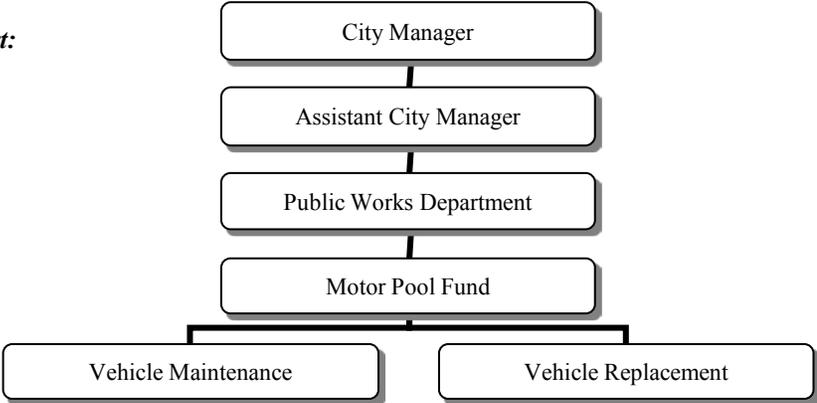
Motor Pool Fund

FY 12-13

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.

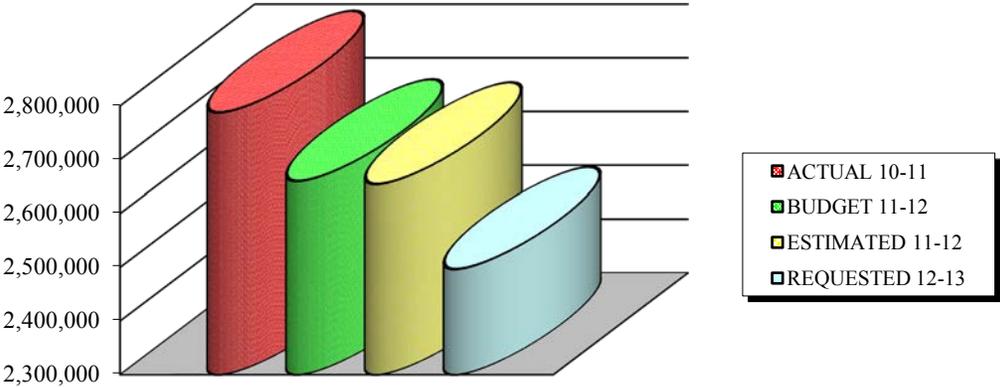
Organizational Chart:



2012-13 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 9/30/11</i>	\$ 3,901,991	\$ (195,578)	\$ 3,706,413
Plus Estimated 11-12 Revenues	1,039,580	1,127,428	2,167,008
Less Estimated 11-12 Expenses	<u>1,518,502</u>	<u>1,135,791</u>	<u>2,654,293</u>
<i>Equals Estimated Working Capital 9/30/12</i>	3,423,069	(203,941)	3,219,128
Plus 12-13 Revenues:			
Charges for Services	1,218,688	1,131,891	2,350,579
Interest	<u>7,500</u>	<u>-</u>	<u>7,500</u>
Total Revenues	<u>1,226,188</u>	<u>1,131,891</u>	<u>2,358,079</u>
<i>Equals Total Resources</i>	4,649,257	927,950	5,577,207
Less 12-13 Expenses:			
Purchase of Vehicles	1,355,135	-	1,355,135
Maintenance of Vehicles	<u>-</u>	<u>1,168,163</u>	<u>1,168,163</u>
Total Expenses	<u>1,355,135</u>	<u>1,168,163</u>	<u>2,523,298</u>
<i>Equals Estimated Working Capital 9/30/13</i>	\$ 3,294,122	\$ (240,213)	\$ 3,053,909
	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 2,167,008	\$ 2,358,079	
Expenses & Commitments	<u>2,654,293</u>	<u>2,523,298</u>	
Revenues over Expenses	\$ (487,285)	\$ (165,219)	

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Projected 2012-13
Charges for Services:					
408.01-29	Lease Fees	940,758	994,915	994,415	1,218,688
Charges for Services Subtotal		<u>940,758</u>	<u>994,915</u>	<u>994,415</u>	<u>1,218,688</u>
Miscellaneous:					
410.02-00	Sale of Equipment	(64,860)	-	35,515	-
410.05-00	Gain (loss) sale of Equip	13,807	-	-	-
Miscellaneous Subtotal		<u>(51,053)</u>	<u>-</u>	<u>35,515</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	13,570	14,000	9,150	7,500
Interest Subtotal		<u>13,570</u>	<u>14,000</u>	<u>9,150</u>	<u>7,500</u>
Total Vehicle Replacement Revenues		\$ 903,275	\$ 1,008,915	\$ 1,039,080	\$ 1,226,188

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Projected 2012-13
Charges for Services:					
408.01-30	Maintenance Fees	\$ 1,137,557	\$ 1,127,428	\$ 1,127,428	\$ 1,131,891
Charges for Services Subtotal		<u>1,137,557</u>	<u>1,127,428</u>	<u>1,127,428</u>	<u>1,131,891</u>
Total Vehicle Maintenance Revenues		\$ 1,137,557	\$ 1,127,428	\$ 1,127,428	\$ 1,131,891

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

Division	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Fire Prevention	\$ 2,558	\$ 2,394	\$ 2,394	\$ 3,852
Fire Suppression	237,624	303,000	303,000	257,460
Emergency Medical Services	53,161	64,037	64,037	77,280
Police Administration	7,843	13,922	13,922	13,872
Police Patrol	161,956	146,680	146,680	196,428
Criminal Investigation	9,808	10,599	10,599	12,552
Support Services	9,658	10,824	10,824	18,636
Golf Course Maintenance	25,336	52,691	52,691	73,310
Emergency Management	2,213	2,178	2,178	2,400
Purchasing	351	-	-	2,160
Public Works Administration	1,049	982	982	1,656
Streets	139,246	128,321	128,321	200,324
Residential Solidwaste	117,925	129,968	129,968	156,666
Parks Maintenance	23,657	24,941	24,941	49,248
Recreation	790	231	231	2,280
Special Services	17,025	11,597	11,597	16,776
Planning & Engineering	1,028	365	365	1,128
Inspection	2,272	2,661	2,661	3,132
Water Production	4,456	5,786	5,786	6,984
Water Distribution	20,352	23,942	23,942	40,068
Wastewater Collection	68,880	34,114	34,114	45,300
Wastewater Treatment	18,888	12,666	12,666	19,284
Utility Billing	1,488	1,718	1,718	2,052
Airport	-	-	-	3,396
Vehicle Maintenance Fund	13,194	11,298	11,298	12,444
TOTAL	\$ 940,758	\$ 994,915	\$ 994,915	\$ 1,218,688

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

Division	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Fire Prevention	\$ 3,299	\$ 3,551	\$ 3,551	\$ 3,056
Fire Suppression	73,429	69,619	69,619	60,471
Emergency Medical Services	47,863	52,538	52,538	52,859
Police Administration	4,948	4,510	4,510	6,480
Police Patrol	157,779	150,032	150,032	150,457
Criminal Investigation	36,004	33,175	33,175	35,287
Support Services	15,812	13,811	13,811	12,479
Golf Course Maintenance	2,702	3,495	3,495	3,452
Emergency Management	1,621	2,706	2,706	3,141
Purchasing	1,849	1,804	1,804	2,377
Information Technologies	540	620	620	2,547
Public Works Administration	2,048	2,084	2,084	1,726
Streets	230,696	234,674	234,674	240,781
Residential Solidwaste	308,391	312,636	312,636	303,630
Parks Maintenance	71,467	75,538	75,538	75,667
Recreation	2,616	2,706	2,706	2,886
Special Services	15,727	18,659	18,659	20,233
Planning & Engineering	6,456	4,059	4,059	3,764
Inspection	8,731	8,146	8,146	6,593
Water Production	16,779	14,347	14,347	16,526
Water Distribution	37,056	37,233	37,233	37,805
Wastewater Collection	65,097	56,061	56,061	60,188
Wastewater Treatment	17,092	17,137	17,137	17,007
Utility Billing	9,555	8,287	8,287	10,979
Airport	-	-	-	1,500
TOTAL	\$ 1,137,557	\$ 1,127,428	\$ 1,127,428	\$ 1,131,891

**CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2012-13**

Account Number	Amount	Unit	Description
009-5051-522-8050	\$ 437,091	51-30	1992 KME Fire Truck
009-5059-522-8051	193,044	59-27	2008 Ford F450 Ambulance C&C w/module
009-5252-521-8050	31,859	52-08	2005 Ford Police Interceptor
009-5253-521-8050	31,859	53-27	2003 Ford Police Interceptor
009-5253-521-8050	31,859	53-40	2004 Ford Police Interceptor
009-5253-521-8051	31,859	53-49	2005 Ford Police Interceptor
009-5253-521-8050	31,859	53-50	2005 Ford Police Interceptor
009-5253-521-8051	31,859	53-56	2006 Ford Police Interceptor
009-6049-551-8050	29,577	49-14	2007 Jacobsen Riding Greens Mower
009-6049-551-8050	7,976	49-15	Electric Truckster
009-6049-551-8050	26,115	49-22	John Deere Truckster
009-6049-551-8050	12,579	49-90	Ryan Aerator
009-7071-531-8050	2,751	71-48	2003 Bushhog type rotary mower
009-7071-531-8050	2,751	71-51	2003 Bushhog type rotary mower
009-7072-532-8050	88,118	72-11	2001 25 Cubic yard trash truck
009-7072-532-8050	88,118	72-12	2001 25 Cubic Yard Trash Truck
009-8082-551-8050	120,000	82-09	2002 26 Passenger Bus with handicap lift
009-7085-533-8050	50,000	85-10	2001 Kubota Trachoe with 24 inch bucket
009-7086-532-8050	40,000	86-12	2001 Kubota Trachoe w/18 Inch bucket
009-7086-532-8050	28,459	86-38	2006 FORD 3/4 Ton w/ utility body
009-9090-519-8050	37,402	90-02	2000 Ford Excursion
	\$ 1,355,135		

Motor Pool Fund FY 12-13

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 2010-11	Estimated 2010-12	Proposed 2012-13
Vehicles Repaired	1,920	2,004	2,015
Preventive Maintenance Performed	808	898	900
Specifications Prepared	13	23	26

Motor Pool Fund
Fiscal Year 2012-13

Vehicle Maintenance Division

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 723,277	\$ 723,497	\$ 718,515	\$ 747,648	3.34%
<i>Supplies</i>	277,762	273,125	281,502	273,930	0.29%
<i>Services & Charges</i>	118,807	142,052	135,774	146,585	3.19%
<i>Capital Outlay</i>	-	2,800	-	-	-100.00%
Division Total	<u>\$1,119,846</u>	<u>\$1,141,474</u>	<u>\$1,135,791</u>	<u>\$1,168,163</u>	2.34%

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 2010-11	Approved 2011-12	Approved 2012-13
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	2.0	2.0
Parts Assistant	1.0	1.0	1.0
Total	<u>12.5</u>	<u>11.5</u>	<u>11.5</u>

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

024-7074-534

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 480,365	\$ 475,587	\$ 473,803	\$ 473,803
1012 Sick Buy Back	7,795	6,859	6,859	6,859
1020 Overtime	4,725	4,100	4,100	4,100
1030 Certification	6,141	7,475	8,550	5,700
1035 Longevity	7,256	6,464	6,444	7,612
1041 Tool Allowance	4,200	4,200	4,200	4,200
1046 Physical Fitness Allowance	500	1,000	-	-
1060 FICA	37,730	38,059	36,799	37,536
1065 Retirement	84,242	86,183	84,203	87,738
1080 Insurance - Medical	90,075	93,323	93,323	119,853
1081 Insurance - Life	248	247	234	247
Personal Services Subtotal	<u>723,277</u>	<u>723,497</u>	<u>718,515</u>	<u>747,648</u>
Supplies:				
2001 Office Supplies	734	700	700	700
2003 Protective Clothing	93	100	90	100
2004 Gas and Oil	12,361	13,500	13,070	14,000
2005 Minor Tools	1,378	1,500	1,200	1,300
2007 Chemical	2,628	3,500	3,200	3,200
2009 Medical	67	100	95	100
2015 Other Supplies	5,772	4,000	4,000	4,000
2030 Small Parts	972	1,750	1,750	1,750
2040 Vehicle Maintenance	247,942	233,175	242,000	242,000
2090 Machinery/Tools/Equipment	5,383	14,300	14,999	6,280
2093 Computer Equipment	432	500	398	500
Supplies Subtotal	<u>277,762</u>	<u>273,125</u>	<u>281,502</u>	<u>273,930</u>
Services & Charges:				
3001 Memberships & Subscriptions	2,130	2,200	2,134	2,250
3020 Training/Seminars	1,288	1,700	767	1,000
4002 Machinery/Tools/Equipment	3,542	5,000	5,009	5,000
4003 Radios and Base Stations	-	100	-	-
4020 Motor Pool Lease Fees	13,194	11,298	11,298	12,444
4021 VM: Outside Contracts	51,975	74,689	75,000	75,000
4055 Computer Software	13,035	13,100	13,200	13,200
4060 Computer Lease Fees	2,294	2,409	2,409	2,409
6001 Uniforms	3,333	3,600	3,600	3,600
7002 Natural Gas	726	1,000	703	1,000
7003 Telephone	1,509	-	-	-
9014 Adm Transfer to Fund 014	13,236	13,236	13,236	13,236
9050 Contingency	2,429	7,720	5,433	2,500
9055 VM Contingency	1,615	6,000	2,985	3,000
9095 Auto Inventory in Process	8,501	-	-	-
9997 Special Programs	-	-	-	11,946
Services & Charges Subtotal	<u>118,807</u>	<u>142,052</u>	<u>135,774</u>	<u>146,585</u>
Capital Outlay:				
8021 Machinery/ Tools & Equip	-	2,800	-	-
Capital Outlay Subtotal	<u>-</u>	<u>2,800</u>	<u>-</u>	<u>-</u>
Division Total	\$ 1,119,846	\$ 1,141,474	\$ 1,135,791	\$ 1,168,163



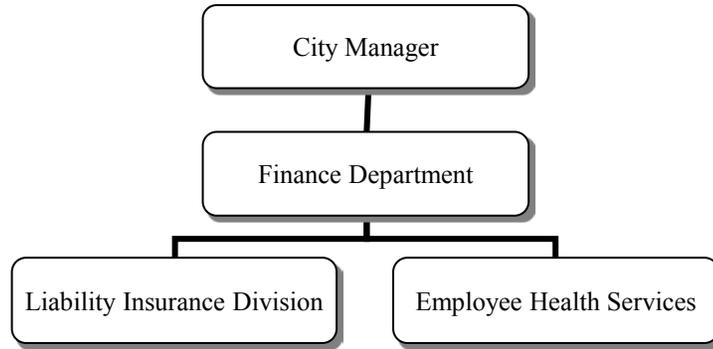
Insurance Fund

FY 12-13

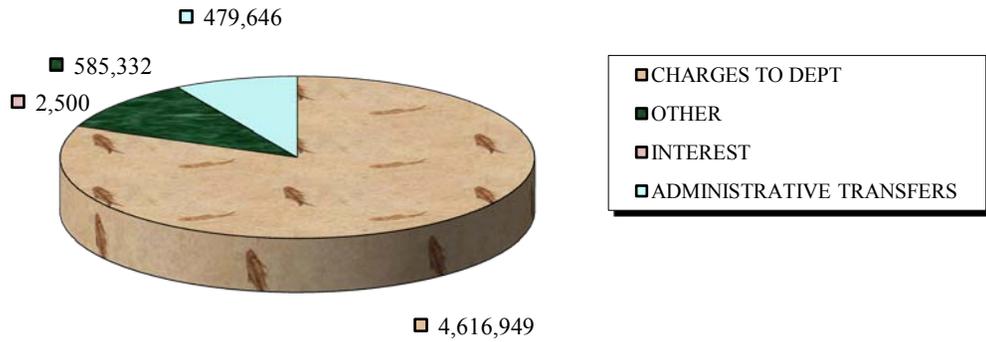
Mission Statement:

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

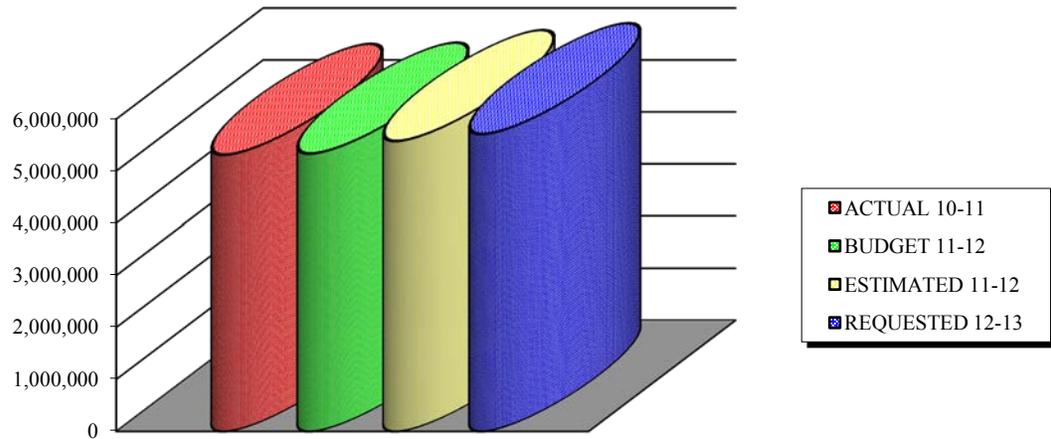
Organizational Chart:



2012-13 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 9/30/11</i>	\$ 402,275	\$ 1,365,917	\$ 1,768,192
Plus Estimated 11-12 Revenues	481,634	4,130,315	4,611,949
Less Estimated 11-12 Expenses	476,224	4,849,316	5,325,540
Equals Estimated Working Capital 9/30/12	407,685	646,916	1,054,601
Reallocation of Working Capital	(255,944)	255,944	
<i>Equals Estimated Working Capital 9/30/12</i>	151,741	902,860	1,054,601
Plus 12-13 Revenues:			
Charges to Departments	-	4,616,949	4,616,949
Employee Contributions	-	485,332	485,332
Retiree Contributions	-	100,000	100,000
Administrative Transfers	479,646	-	479,646
Interest	1,250	1,250	2,500
Total Revenues	480,896	5,203,531	5,684,427
<i>Equals Total Resources</i>	632,637	6,106,391	6,739,028
Less 12-13 Expenses:			
Employee Health Services	-	5,202,016	5,202,016
Liability Insurance Division	507,668	-	507,668
Total Expenses	507,668	5,202,016	5,709,684
<i>Equals Estimated Working Capital 9/30/13</i>	\$ 124,969	\$ 904,375	\$ 1,029,344

Liability Insurance Division

	Estimated 2011-12	Projected 2012-13
Revenues	\$ 481,634	\$ 480,896
Expenses	476,224	507,668
Revenues over Expenses	\$ 5,410	\$ (26,772)

Employee Health Services Division

	Estimated 2011-12	Projected 2012-13
Revenues	\$ 4,130,315	\$ 5,203,531
Expenses	4,849,316	5,202,016
Revenues over Expenses	\$ (719,001)	\$ 1,515

Liability Insurance Division

Targeted working capital - 60 to 90 days
Estimated working capital - 90 days
Goal: \$125,178
1 Day = \$1,391

Employee Health Services Division

Targeted working capital - 60 to 90 days
Estimated working capital - 63 days
Goal: \$1,282,689
1 Day = \$14,252

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
408.01-28	Proceeds from Damages	\$ 4,619	-	-	-
Charges for Services Subtotal		<u>4,619</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee Health Services					
408.04-01	Charges to Departments	3,177,849	3,586,828	3,586,828	4,616,949
408.04-02	Employee Contributions	436,049	370,000	436,000	485,332
408.04-03	Cobra Contributions	18,222	-	12,500	-
408.04-04	Retiree Contributions	92,757	85,000	93,000	100,000
Employee Health Services Subtotal		<u>3,724,877</u>	<u>4,041,828</u>	<u>4,128,328</u>	<u>5,202,281</u>
Miscellaneous:					
410.01-00	Miscellaneous	15	-	-	-
Miscellaneous Subtotal		<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	835,005	416,876	416,876	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	-	-	-	-
480.01-24	Transfer from Vehicle Maintenance Fund	13,236	13,236	13,236	13,236
480.01-28	Transfer from Golf Course Fund	-	-	-	-
Administrative Transfers Subtotal		<u>897,775</u>	<u>479,646</u>	<u>479,646</u>	<u>479,646</u>
Interest:					
483.01-00	Interest Income	7,795	8,250	3,975	2,500
Interest Subtotal		<u>7,795</u>	<u>8,250</u>	<u>3,975</u>	<u>2,500</u>
Total Insurance Fund		\$ 4,635,081	\$ 4,529,724	\$ 4,611,949	\$ 5,684,427

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

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Approved 2012-13
Fire Prevention	\$ 28,824	\$ 32,460	\$ 32,460	\$ 41,688
Fire Suppression	100,884	113,610	113,610	145,908
Emergency Medical Services	144,120	162,300	162,300	270,972
Police Administration	50,442	56,805	56,805	72,954
Police Patrol	345,888	389,520	389,520	510,678
Criminal Investigation	144,120	162,300	162,300	208,440
Support Services	223,386	251,565	251,565	323,082
Golf Course Clubhouse	28,824	32,460	32,460	41,688
Golf Course Maintenance	57,648	64,920	64,920	83,376
Emergency Management	14,412	16,230	16,230	26,055
Administration	28,824	28,402	28,402	20,844
Human Resources	19,817	22,316	22,316	31,266
Municipal Court	57,648	64,920	64,920	94,510
Purchasing	21,618	24,345	24,345	31,266
Management Info Systems	36,030	40,575	40,575	52,110
City Secretary	28,824	32,460	32,460	41,688
Legal	7,206	8,115	8,115	10,422
Accounting	57,648	64,920	64,920	83,376
Tax	28,824	32,460	32,460	41,688
General Fund Non-Departmental	360,300	438,210	438,210	562,788
Public Works Administration	28,824	32,460	32,460	41,688
Streets	201,768	227,220	227,220	281,394
Residential Solidwaste	162,135	190,703	190,703	234,495
Parks Maintenance	180,150	202,875	202,875	250,128
Recreation	57,648	64,920	64,920	72,242
Special Services	50,442	56,805	56,805	62,532
Parks Administration	43,236	48,690	48,690	62,532
Planning & Engineering	72,060	81,150	81,150	83,376
GIS Division	14,412	16,230	16,230	20,844
Inspections	79,266	89,265	89,265	114,642
Water Production	30,626	34,489	34,489	44,294
Water Distribution	84,671	95,351	95,351	122,459
Wastewater Collection	77,465	87,236	87,236	112,037
Wastewater Treatment	66,656	75,064	75,064	96,404
Utility Billing	64,854	73,035	73,035	93,798
Utility Fund Non-Departmental	50,442	56,805	56,805	72,954
Employee Health Services	1,802	2,029	2,029	-
Vehicle Maintenance	90,075	93,323	93,323	119,853
Emergency Services District	-	8,115	8,115	10,422
Hotel/Motel Fund	7,206	6,086	6,086	7,817
La Porte Development Corporation	7,206	6,086	6,086	7,817
TOTAL	\$ 3,156,231	\$ 3,586,830	\$ 3,586,830	\$ 4,606,527

**Administration Department
FY 12-13**

Liability Insurance Division

Goals:

- Improve City employees safety performance

Objectives:

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

City of La Porte, Texas
Liability Insurance
Detail of Expenditures

014-6142-515

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1070 Workers Compensation	94,748	175,000	175,000	206,444
Personal Services Subtotal	<u>94,748</u>	<u>175,000</u>	<u>175,000</u>	<u>206,444</u>
Services & Charges:				
6006 Miscellaneous Services	69,462	-	-	-
6007 Insurance	256,520	286,224	286,224	286,224
6022 Citizen Claims	16,973	15,000	15,000	15,000
6072 Safety Recognition Program	13,988	19,000	-	-
Services & Charges Subtotal	<u>356,943</u>	<u>320,224</u>	<u>301,224</u>	<u>301,224</u>
Division Total	\$ 451,691	\$ 495,224	\$ 476,224	\$ 507,668

**Administration Department
FY 12-13**

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 2010-11	Estimated 2011-12	Proposed 2012-13
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%

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

014-6144-515

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 15,223	\$ 15,817	\$ 16,519	\$ -
1035 Longevity	34	46	58	-
1060 FICA	1,098	1,139	1,194	-
1065 Retirement	2,518	2,776	2,876	-
1080 Insurance - Medical	1,802	2,029	2,029	-
1081 Insurance - Life	24	3	15	-
Personal Services Subtotal	<u>20,699</u>	<u>21,810</u>	<u>22,691</u>	<u>-</u>
Services & Charges:				
5004 Consulting	-	37,500	30,000	30,000
5011 Claims Administration	223,393	228,000	228,000	228,000
6011 Claims Paid	4,212,096	4,100,000	4,359,036	4,496,416
6012 Re-insurance Premiums	335,131	375,000	375,000	375,000
6023 Long-Term Disability	51,992	65,100	72,600	72,600
6073 Wellness Program	16,726	12,000	12,673	-
Services & Charges Subtotal	<u>4,839,338</u>	<u>4,817,600</u>	<u>5,077,309</u>	<u>5,202,016</u>
Division Total	\$ 4,860,037	\$ 4,839,410	\$ 5,100,000	\$ 5,202,016

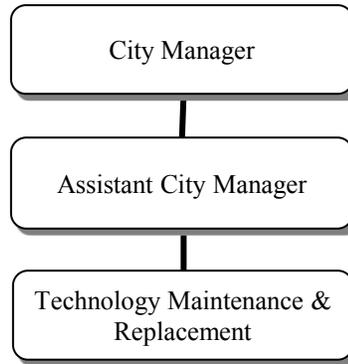
Technology Fund

FY 12-13

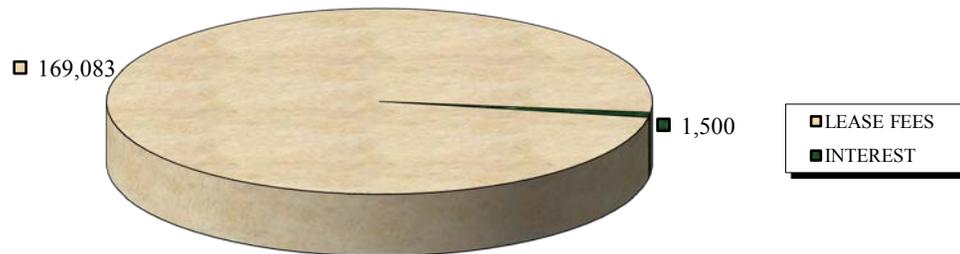
Mission Statement:

To account for revenue and cost of providing computers, telephones & other technology of all types to City Departments and to provide for repair and replacement for this technology.

Organizational Chart:



2012-13 Projected Revenues:



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

Working Capital 9/30/11		\$ 685,064
Plus Estimated 11-12 Revenues		171,013
Less Estimated 11-12 Expenses		-
Equals Estimated Working Capital 9/30/12		856,077
Plus 12-13 Revenues:		
Lease Fees	169,083	
Interest	1,000	
Total Revenues		170,083
Equals Total Resources		1,026,160
Less 12-13 Expenses:		
Replacement of Hardware / Software	-	
Total Expenses		-
Equals Estimated Working Capital 9/30/13		\$ 1,026,160

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 171,013	\$ 170,083	
Expenses	-	-	
Revenues over Expenses	\$ 171,013	\$ 170,083	

***\$962,386 is restricted for future replacement of hardware and software.**

Projected Reserve Balances at 9/30/2013:

Reserve for SAN Server		\$ 201,677	
Reserve for PD		138,907	
Reserve for Networks		336,075	
Reserve for Telephones		193,854	
Reserve for Special Items		79,778	
Reserve for Neptune		13,117	
Reserve for Laserfiche		39,169	
Total		\$ 1,002,577	

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
408.01-29	Lease Fees	\$ 161,284	\$ 169,348	\$ 169,348	\$ 169,083
408.01-30	Maintenance Fees	-	-	-	-
Charges for Services Subtotal		<u>161,284</u>	<u>169,348</u>	<u>169,348</u>	<u>169,083</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	<u>60</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous Subtotal		60	-	-	-
Interest:					
483.01-00	Interest Income	<u>1,798</u>	<u>1,500</u>	<u>1,665</u>	<u>1,000</u>
Interest Subtotal		1,798	1,500	1,665	1,000
Total Computer Fund Revenues		\$ 163,142	\$ 170,848	\$ 171,013	\$ 170,083

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

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Fire Prevention	\$ 1,538	\$ 1,615	\$ 1,615	\$ 1,615
Fire Suppression	8,564	8,992	8,992	8,992
Emergency Medical Services	7,398	7,768	7,768	7,768
Police Administration	6,840	7,182	7,182	7,182
Police Patrol	33,680	35,364	35,364	35,364
Criminal Investigation	8,128	8,534	8,534	8,534
Support Services	6,206	6,516	6,516	6,516
Administration	2,214	2,325	2,325	2,325
Golf Course Club House	1,180	1,239	1,239	1,239
Emergency Management	3,684	3,868	3,868	3,868
Human Resources	1,538	1,615	1,615	1,615
Municipal Court	5,410	5,681	5,681	5,681
Purchasing	1,644	1,726	1,726	1,726
Management Info Systems	23,002	24,152	24,152	24,152
City Secretary	5,739	6,026	6,026	6,026
Legal	252	265	265	-
City Council	2,798	2,938	2,938	2,938
Accounting	4,150	4,358	4,358	4,358
Tax	1,684	1,768	1,768	1,768
Public Works Administration	2,320	2,436	2,436	2,436
Streets	1,180	1,239	1,239	1,239
Residential Solidwaste	358	376	376	376
Parks Maintenance	1,074	1,128	1,128	1,128
Recreation	1,724	1,810	1,810	1,810
Special Services	2,638	2,770	2,770	2,770
Parks Administration	2,426	2,547	2,547	2,547
Planning & Engineering	3,792	3,982	3,982	3,982
GIS Division	968	1,016	1,016	1,016
Inspections	4,508	4,733	4,733	4,733
Water Distribution	968	1,016	1,016	1,016
Wastewater Collection	968	1,016	1,016	1,016
Wastewater Treatment	1,180	1,239	1,239	1,239
Utility Billing	7,871	8,265	8,265	8,265
La Porte Area Water Authority	1,008	1,058	1,058	1,058
Vehicle Maintenance	2,294	2,409	2,409	2,409
Downtown Revitalization	358	376	376	376
TOTAL	\$ 161,284	\$ 169,348	\$ 169,348	\$ 169,083

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

<i>Beginning Fund Balance 9/30/11</i>		\$	9,078,724
Plus Estimated 11-12 Revenues			
Transfer from General Fund	276,547		
Transfer from 4B Fund	970,000		
Interest Income	19,970		
Total Revenues			1,266,517
Less Estimated 11-12 Expenditures and Commitments			
Project Costs	9,390,061		
Transfer of 4B Funds	154,914		
Total Expenditures and Commitments			9,544,975
<i>Estimated Fund Balance 9/30/12</i>			800,266
Plus 12-13 Revenues:			
Transfer from Hotel/Motel Fund	145,000		
Transfer from EDC Fund	125,000		
Interest Income	10,000		
Total Revenues			280,000
<i>Equals Total Resources</i>			1,080,266
Less 12-13 Expenditures:			
Project Costs	573,500		
Contingency	100,000		
Total Expenditures			673,500
<i>Ending Fund Balance 9/30/13</i>		\$	406,766

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 1,266,517	\$ 280,000	
Expenditures & Commitments	9,544,975	673,500	
Revenues over Expenditures	\$ (8,278,458)	\$ (393,500)	

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.

**CAPITAL IMPROVEMENT FUND DESCRIPTIONS
FISCAL YEAR 2012-13 BUDGET**

FUND 015

SunGard ONE Solution- Phase I

Project Number: GEN641

Fiscal Year 12-13 \$50,000

ONE Solution will replace the existing Naviline application by SunGard as the City's primary business application. ONESolution is a Windows-based application, which provides greater functionality than Naviline, while also allowing for a more intuitive user experience. It is designed to be a more modern application that takes advantage of current technology now available. Phase I includes implementation of Community Service applications, such as permitting and code enforcement modules. Following successful implementation of the community service module, Finance will be the next business function to transition.

Managed Switches- Phase I

Project Number: GEN642

Fiscal Year 12-13 \$50,000

This project is the first phase of a multi-year project to consolidate and update the network switches at the Police Department data center and City Hall. The new design will provide for centralized management of switches and improved fault tolerance. New hardware in Phase I includes a Cisco chassis and 96 switch ports.

Virtual Desktop Infrastructure- Phase I

Project Number: GEN643

Fiscal Year 12-13 \$60,000

This project will convert users existing workstations to a "virtual" environment, essentially replacing the computer tower at each workstation and replacing it with equipment that links the user and user's profile to a server. Phase I includes the transition of approximately 75 desktop computers. The goal of the project is to reduce the amount of hardware maintained by the City, provide better service to the end user by making the user desktop available to IT staff remotely, and reduce the overall cost of maintaining the computer fleet. Additionally, the virtual desktop will also give end users the ability to link back to their desktop using wireless technology, such as an iPad, smart phone, or from home.

Hosted Solution Start Up Costs

Project Number: GEN644

Fiscal Year 12-13 \$16,500

This project will fund the initial start up hardware costs to transition the Parks Department software from a server-based software system to an internet or cloud-based service. The new software will allow patrons to make reservations online, pay by credit card, and upgrade the access card system.

Managed WiFi at City Facilities

Project Number: GEN645

Fiscal Year 12-13: \$27,000

This project will provide for the installation of a centrally managed wireless network to provide access for City staff to the City’s internal data network and a separate network for citizen access to the internet. The initial installation will include a Cisco wireless controller designed to manage up to 25 access points, which will be located to provide coverage for Police Department, City Hall, Fire/EMS stations, Public Works, and the Recreation & Fitness Center.

Network Switch Consolidation and Security

Project Number: GEN646

Fiscal Year 12-13 \$50,000

This project is a continuation of an effort to make the City’s network more secure and robust. A security system will be implemented that prevents rogue devices from attaching to the City’s network. With this proposed project, devices will not be allowed to connect to the City’s network unless it has previously been authorized to do so.

Wave Pool Pump House Rehabilitation

Project Number: GEN647

Fiscal Year 12-13 \$50,000

The Little Cedar Bayou Wave Pool pump house has experienced some structural damage due, in part, to vibration of the various pumps and motors. Portions of the floor have also been damaged over the years by inadvertent leaks of chlorine and muriatic acid used to treat the pool water. Funding is needed to get the structure examined by a structural engineer and to repair the severe wall cracking and floor damage, to assure sound future operations at the Wave Pool.

Install Electrical System for Main Street Special Events

Project Number: GEN648

Fiscal Year 12-13 \$145,000

In the past generators have been rented for events on Main Street such as the popular Christmas on Main Street. The generators are noisy and disrupt the festivities, such as choir performances, etc. The generators are often inadequate to provide sufficient power to vendors and provide lighting for the events. The funds here are earmarked to design and install a semi-permanent electrical system from 5th Street to Broadway along Main Street that can meet the needs of future Main Street events, and can also be used for other events at various locations throughout the city. This project will be funded by a Hotel/Motel Fund transfer.

Main Street Parking Lot

Project Number: GEN649

Fiscal Year 12-13 \$125,000

This project provides for the construction of a parking lot at 113 S. 3rd Street. Parking along Main Street has been an issue for many years and this lot will provide much needed public parking for patrons to the businesses located from 5th Street to Broadway along Main Street. The project will be funded by a Economic Development Fund transfer.



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

<i>Beginning Fund Balance 9/30/11</i>	\$	792,656
Plus Estimated 11-12 Revenues		653,600
Less Estimated 11-12 Expenditures and Commitments		1,424,048
<i>Estimated Fund Balance 9/30/12</i>		22,208
Plus 12-13 Revenues:		
Transfer from Utility Fund		200,000
Water Front Foot Fees		50,000
Sewer Front Fees		50,000
Interest Income		1,000
Total Revenues		301,000
<i>Equals Total Resources</i>		323,208
Less 12-13 Expenditures:		
Project Costs		175,000
Total Expenses		175,000
<i>Ending Fund Balance 9/30/13</i>	\$	148,208

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 653,600	\$ 301,000	
Expenditures & Commitments	1,424,048	175,000	
Revenues over Expenditures	\$ (770,448)	\$ 126,000	

The Utility Capital Improvement Fund is used to fund projects that benefit the City Water and Wastewater system. Projects expected to be accomplished are listed on the following pages.

FUND 003

In-House Waterline Replacement

Project Number:

Fiscal Year 12-13: \$45,000

This project involves the replacement of small, aging steel lines in the alleys of the City, when leaks and failures to occur. At this time, the following locations have been identified for replacement:

- 700 Block of S. Kansas and S. Utah
- 100 and 200 Blocks of S. Ohio and S. Idaho
- 200 and 300 Blocks of S. Iowa and S. Kansas
- 500 and 600 Blocks of N. 4th and 5th

Lift Station No. 3 Force Main Replacement

Project Number: UTL653

Fiscal Year 12-13: \$40,000

The Lift Station No. 3 force main aerial crossing over Little Cedar Bayou (LCB) is severely deteriorated and was recently the cause of a sewage bypass due to failure. Staff proposes to replace the aerial crossing with a buried polyethylene pipe utilizing directional drilling under LCB. City forces will replace the existing sections of the force main that are buried outside of the LCB crossing.

Waste Water Treatment Plant Guide Rail Replacement

Project Number: UTL651

Fiscal Year 12-13: \$50,000

The submersible pump lift station at the Wastewater treatment plant is over 25 years old and the guide rails to install and remove the pumps are corroded and are detached from the bottom of the wet well. This situation makes pump installation in the future impossible without utilizing temporary bypass pumping and manned entry into the wet well. Guide rail replacement will include all stainless steel rails, fasteners, and hardware.

Water Tower SCADA

Project Number: UTL652

Fiscal Year 12-13: \$40,000

Pump control from the 4th Street and Fairmont water towers to various booster plants is currently provided by telephone line at a cost of approximately \$1,250 per month. All of the booster plants currently have wireless (radio) SCADA communications for monitoring booster plant processes. The installation of wireless SCADA at the 4th Street and Fairmont towers would eliminate the need for the telephone communications. The return on investment would be approximately 2.5 years. Life expectancy of the SCADA system is approximately 15 years.

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

<i>Beginning Fund Balance 9/30/11</i>	\$	60,215
Plus Estimated 11-12 Revenues		125
Less Estimated Expenditures and Commitments		
San Jacinto Trail	2,950	
E Street and Driftwood Trail Striping	6,583	
		9,533
<i>Estimated Fund Balance 9/30/12</i>		50,807
Plus 12-13 Revenues:		
Interest Income	-	
Total Revenues		-
<i>Equals Total Resources</i>		50,807
Less 12-13 Expenditures:		
Project Costs	50,807	
		50,807
<i>Ending Fund Balance 9/30/13</i>	\$	-

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 125	\$ -	
Expenditures & Commitments	9,533	50,807	
Revenues over Expenditures	\$ (9,408)	\$ (50,807)	

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.

FUND 005

Sidewalk Replacement

Project Number: GEN709

Fiscal Year 12-13: \$50,807

These funds will be used to repair sidewalks located in various parts of the City. This is the fourteenth 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. This fund will be closed out after this project is completed.

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

<i>Working Capital 9/30/11</i>	\$	343,929
Plus Estimated 11-12 Revenues		54,295
Less Estimated 11-12 Expenses		50,598
<i>Equals Estimated Working Capital 9/30/12</i>		347,626
Plus 12-13 Revenues:		
Charges for Services	54,000	
Interest Income	500	
Total Revenues		54,500
<i>Equals Total Resources</i>		402,126
Less 12-13 Expenses:		
Airport Operations	43,669	
Airport Improvements	20,000	
Total Expenses		63,669
<i>Equals Estimated Working Capital 9/30/13</i>	\$	338,457

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 54,295	\$ 54,500	
Expenses & Commitments	50,598	63,669	
Revenues over Expenses	\$ 3,697	\$ (9,169)	

Targeted working capital - 60 to 90 days

Estimated working capital - 1,940 days

Goal: \$15,699

1 Day = \$174

FUND 010

Runway & Entryway Signage, Lighting, and Fencing

Project Number: AIR654

Fiscal Year 12-13: \$20,000

This project will fund the addition of new entry signs along Spencer Highway and also the replacement of runway signage that is severely faded, which makes the letters indiscernible, runway lighting around the airport, and fencing repairs. The total cost of these projects is approximately \$40,000. The City is applying for a RAMP grant to fund the other half of the project.

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

<i>Beginning Fund Balance 9/30/11</i>	\$	183,444
Plus Estimated 11-12 Revenues		300,630
Less Estimated 11-12 Expenditures and Commitments		350,000
<i>Estimated Fund Balance 9/30/12</i>		134,074
Plus 12-13 Revenues:		
Transfer from Utility Fund	250,000	
Interest Income	500	
Total Revenues		250,500
<i>Equals Total Resources</i>		384,574
Less 12-13 Expenditures:		
Project Costs	300,000	
Contingency	50,000	
Total Expenditures		350,000
<i>Ending Fund Balance 9/30/13</i>	\$	34,574

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 300,630	\$ 250,500	
Expenditures & Commitments	350,000	350,000	
Revenues over Expenditures	\$ (49,370)	\$ (99,500)	

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

FUND 018

Sanitary Sewer Rehabilitation

Project Number: SEW669

Fiscal Year 12-13: \$300,000

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 9/30/11</i>	\$	124,732
Plus Estimated 11-12 Revenues		266,425
Less Estimated 11-12 Expenditures and Commitments		199,336
<i>Estimated Fund Balance 9/30/12</i>		191,821
Plus 12-13 Revenues:		
Drainage Fees	266,000	
Interest Income	350	
Total Revenues		266,350
<i>Equals Total Resources</i>		458,171
Less 12-13 Expenditures:		
Drainage Improvements	250,000	
Total Expenditures		250,000
<i>Ending Fund Balance 9/30/13</i>	\$	208,171

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 266,425	\$ 266,350	
Expenditures & Commitments	199,336	250,000	
Revenues over Expenditures	\$ 67,089	\$ 16,350	

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

FUND 019

Drainage Maintenance Projects

Project Number: DRA690

Fiscal Year 12-13: \$250,000

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
Grant Fund (032) Summary**

<i>Beginning Fund Balance 9/30/11</i>		\$ 975,154
Plus Estimated 11-12 Revenues		1,315,838
Less Estimated 11-12 Expenditures		1,336,738
<i>Estimated Fund Balance 9/30/12</i>		954,254
Plus 12-13 Revenues:		
Municipal Court Reserve Funds	73,000	
Child Safety Funds	50,000	
Other Public Safety Reserve Funds	4,000	
Public Safety Grants	164,568	
AAA Grant	67,930	
Community Development Grants	6,000,000	
Donations	850	
Total Revenues		6,360,348
<i>Equals Total Resources</i>		7,314,602
Less 12-13 Expenditures:		
Confiscated Funds	182,790	
Municipal Court Reserve Funds	56,880	
Child Safety Funds	77,292	
STEP - Speed/Intersection Traffic Control Grant	49,088	
STEP - DWI Enforcement	20,000	
Animal Control Funds	2,500	
Bulletproof Vest Partnership	10,920	
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)	5,000	
Internet Crimes Against Children Grant	10,000	
Shell Pipeline Donation Funds	850	
Drainage Grants	6,000,000	
Houston/Harris County Area Agency on Aging	67,930	
Total Expenditures		6,552,810
<i>Ending Fund Balance 9/30/13</i>		\$ 761,792

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 1,315,838	\$ 6,360,348	
Expenditures	1,336,738	6,552,810	
Revenues over Expenditures	\$ (20,900)	\$ (192,462)	

FUND 032

3rd Street Drainage and Street Improvements

Project Number: To be determined

Fiscal Year 12-13: \$4,500,000

This grant funded project is the result of the Concrete Street and Drainage study that was conducted for the grid streets that are bounded by Fairmont on the south, 8th Street on the west, Broadway on the west and Main Street to the north. The first phase of the project will include the installation and construction of an enhanced drainage spine down 3rd Street and street improvements. All \$4.5 million for this project are federal grant funds from Hurricane Ike.

F216 Phase 2

Project Number: To be determined

Fiscal Year 12-13: \$1,500,000

This CDBG Ike grant funded project (round 2.1) will provide for the second phase of the Little Cedar Bayou drainage improvements. Phase I was completed in 2011 and included a 28 acre regional detention basin south of W. Main Street. Phase II consists of 1.3 miles of bayou widening between W. Main and Sens Road. While the entire project is not contemplated in the upcoming budget, the project scope will be derived from the 1.5 million of funds available from the grant. The current scope will provide engineering of the entire project as well as acquisition and construction of approximately 1000 linear feet working northward from W. Main. In addition, the upstream end of this project (Sens Road the railroad tracks) will be constructed by Harris County at such time as they commence the Sens Road widening project.

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

<i>Beginning Fund Balance 9/30/11</i>	\$	646,226
Plus Estimated 11-12 Revenues		
Sales Tax		846,763
Interest Income		1,750
Total Revenues		848,513
Less Estimated 11-12 Expenditures		1,048,162
<i>Estimated Fund Balance 9/30/12</i>		446,577
Plus 12-13 Revenues:		
Sales Tax		863,699
Interest Income		1,000
Total Revenues		864,699
<i>Equals Total Resources</i>		1,311,276
Less 12-13 Expenditures:		
Street Maintenance Projects		1,200,000
Total Expenditures		1,200,000
<i>Ending Fund Balance 9/30/13</i>	\$	111,276

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 848,513	\$ 864,699	
Expenditures	1,048,162	1,200,000	
Revenues over Expenditures	\$ (199,649)	\$ (335,301)	

FUND 033

Asphalt Overlay

Project Number:

Fiscal Year 12-13: \$450,000

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

Street	Beginning	Ending
North 1 st	Tyler	Barbours Cut
North E	Hwy 146	North 14th.
North 12	Barbours Cut	Dead End
North 13	Barbours Cut	Dead End
North 14	Barbours Cut	Dead End
South 6	Fairmont	K
South 5	Fairmont	Dead End
Plainbrook Rd.	Valley View	Dead End
Sunset Ridge St.	Valley View	Dead End
Fieldcrest Dr.	Valley View	Dead End
Sky View	Valley View	Dead End
Little Brook	Valley View	Dead End
Plainbrook Rd.	Sens Rd.	Dead End
Sunset Ridge St.	Sens Rd.	Dead End
Fieldcrest Dr.	Sens Rd.	Dead End
Lomax Dr.	North L	North L

Concrete Street and Inlet Repairs

Project Number:

Fiscal Year 12-13: \$250,000

This project includes removal and replacement of deteriorated concrete slab sections at the locations listed below and storm sewer inlet repairs at these and other locations.

- Bay Harbor
- Mockingbird
- Belfast
- Collingswood Dr.
- North 12th.
- North 6th.
- Iowa
- East D St.
- East F St.
- West G St.
- South 4th St.
- West D St.

Handicap Accessible Ramp Installation

Project Number: To be Determined

Fiscal Year 12-13: \$25,000

This project will fund the construction and installation of 11 handicap accessible ramps on the existing curbed streets where none currently exist. Locations for the ramps include Mission Estates subdivision streets.

Concrete Street Replacement Program

Project Number:

Fiscal Year 12-13: \$450,000

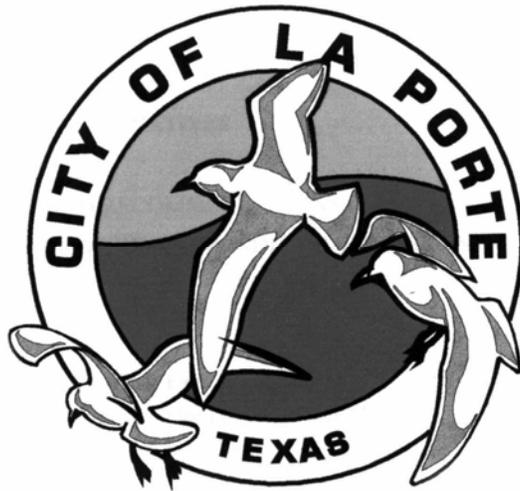
This project includes the complete removal and replacement of Shady River Drive concrete pavement from Business 146 to Bayou Dr. Work to spot mill and asphalt the bridge will also be included in this project.

Annual Concrete Restoration Program

Project Number:

Fiscal Year 11-12: \$25,000

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
2004 Certificates of Obligation Fund (044) Summary

<i>Beginning Fund Balance 9/30/11</i>	\$	562,779
Plus Estimated 11-12 Revenues		544
Less Estimated 11-12 Expenditures and Commitments		
Project Costs		326,937
Total Expenditures		326,937
<i>Estimated Fund Balance 9/30/12</i>		236,386
Plus 12-13 Revenues:		
Interest Income		-
		-
<i>Equals Total Resources</i>		236,386
Less 12-13 Expenditures:		
Project Costs		-
Total Expenditures		-
<i>Ending Fund Balance 9/30/13</i>	\$	236,386

	Estimated 2011-12	Projected 2012-13
Revenues	\$ 544	\$ -
Expenditures & Commitments	326,937	-
Revenues over Expenditures	\$ (326,393)	\$ -

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

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

<i>Beginning Fund Balance 9/30/11</i>	\$	119,462
Plus Estimated 11-12 Revenues		
Interest Income	-	
Total Revenues	-	-
Less Estimated 11-12 Expenditures and Commitments		
Project Costs	-	
Total Expenditures & Commitments	-	-
<i>Estimated Fund Balance 9/30/12</i>		119,462
Plus 12-13 Revenues:		
Interest Income	-	
	-	-
<i>Equals Total Resources</i>		119,462
Less 12-13 Expenditures:		
Project Costs	-	
Total Expenditures	-	-
<i>Ending Fund Balance 9/30/13</i>	\$	119,462

	Estimated 2011-12	Projected 2012-13
Revenues	\$ -	\$ -
Expenditures & Commitments	-	-
Revenues over Expenditures	\$ -	\$ -

2006 General Obligation Bonds issued for Park Improvements for the Park on Canada Road.

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

<i>Beginning Fund Balance 9/30/11</i>	\$	418,428
Plus Estimated 11-12 Revenues		
Interest Income	624	
Total Revenues	624	624
Less Estimated 11-12 Expenditures and Commitments		
WWTP - Dump Pad / Debris Removal	70,000	
Utility Equipment Replacement - Waste Water	44,528	
Transfer to Debt Service Fund	281,133	
Total Expenditures & Commitments	395,661	395,661
<i>Estimated Fund Balance 9/30/12</i>		23,391
Plus 12-13 Revenues:		
Interest Income	-	
	-	-
<i>Equals Total Resources</i>		23,391
Less 12-13 Expenditures:		
Utility Equipment Replacement	23,391	
Total Expenditures	23,391	23,391
<i>Ending Fund Balance 9/30/13</i>	\$	-

	Estimated 2011-12	Projected 2012-13
Revenues	\$ 624	\$ -
Expenditures & Commitments	395,661	23,391
Revenues over Expenditures	\$ (395,037)	\$ (23,391)

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

FUND 049

Utility Equipment Replacement- WW

Project Number: UTL612

Fiscal Year 12-13: \$23,391

This project includes ongoing improvement to various wastewater, utility sites, including replacement of motor controls, pumps, motors, and other equipment. Specific equipment to be replaced this year are:

2 inch Submersible Pump LS 41	\$1,350
Lift Station Alarm Lights (TCEQ)	\$ 750
Intruder Resistant Fence LS 31 (Cottonwood)	\$6,000
3 inch Trash Pump	\$1,000
(2) 2 inch Trash Pumps	\$1,800
WAS Flow Meter	\$5,500
Lift Station Alarm Auto Dialers 4 Stations	\$3,600
Outboard Rotor Hub	\$3,391

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

<i>Beginning Fund Balance 9/30/11</i>		\$	3,025,635
Plus Estimated 11-12 Revenues			
Interest Income	3,000		
Total Revenues	3,000		3,000
Less Estimated 11-12 Expenditures and Commitments			
Drainage Improvements	1,953,412		
Total Expenditures & Commitments	1,953,412		1,953,412
<i>Estimated Fund Balance 9/30/12</i>			1,075,223
Plus 12-13 Revenues:			
Interest Income	-		
	-		-
<i>Equals Total Resources</i>			1,075,223
Less 12-13 Expenditures:			
Future - Drainage Improvement Projects (TBD)	1,075,223		
Total Expenditures	1,075,223		1,075,223
<i>Ending Fund Balance 9/30/13</i>		\$	-

	Estimated 2011-12	Projected 2012-13
Revenues	\$ 3,000	\$ -
Expenditures & Commitments	1,953,412	1,075,223
Revenues over Expenditures	\$ (1,950,412)	\$ (1,075,223)

2010 Certificates of Obligation Bonds issued for Drainage Improvements.



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

<i>Beginning Fund Balance 9/30/11</i>	\$	3,112,881
Plus Estimated 11-12 Revenues		3,650,671
Less Estimated 11-12 Expenditures		3,546,852
<i>Estimated Fund Balance 9/30/12</i>		3,216,700
Plus 12-13 Revenues:		
General Property Taxes - Current	1,401,150	
General Property Taxes - Delinquent	62,000	
Transfer from Utility Fund	574,957	
Transfer from Section 4B	410,061	
Interest Income	11,000	
Total Revenues		2,459,168
<i>Equals Total Resources</i>		5,675,868
Less 12-13 Expenditures:		
2006 General Obligation Bonds	95,633	
2006 Certificates of Obligation	469,798	
2007 Certificates of Obligation	569,808	
2010 General Obligation Refunding Bonds	488,513	
2010 Certificates of Obligation	546,194	
2012 GO Refunding Bonds	338,391	
Total Expenditures		2,508,337
<i>Ending Fund Balance 9/30/13</i>	\$	3,167,531

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 3,650,671	\$ 2,459,168	
Expenditures	3,546,852	2,508,337	
Revenues over Expenditures	\$ 103,819	\$ (49,169)	

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

<i>Beginning Fund Balance 9/30/11</i>		\$	300,520
Plus Estimated 11-12 Revenues			297,361
Less Estimated 11-12 Expenditures			306,679
<i>Estimated Fund Balance 9/30/12</i>			291,202
Plus 12-13 Revenues:			
Transfer from Utility Fund		287,044	
Interest Income		500	
Total Revenues			287,544
<i>Equals Total Resources</i>			578,746
Less 12-13 Expenditures:			
2006 Private Placement Bonds		296,861	
Total Expenditures			296,861
<i>Ending Fund Balance 9/30/13</i>		\$	281,885

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 297,361	\$ 287,544	
Expenditures	306,679	296,861	
Revenues over Expenditures	\$ (9,318)	\$ (9,317)	

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

<i>Beginning Fund Balance 9/30/11</i>	\$	-
Plus Estimated 11-12 Revenues		693,150
Less Estimated 11-12 Expenditures		693,150
<i>Estimated Fund Balance 9/30/12</i>		-
Plus 12-13 Revenues:		
Billings to Cities	698,556	
Total Revenues		698,556
<i>Equals Total Resources</i>		698,556
Less 12-13 Expenditures:		
2010 Refunding Bonds	698,556	
Total Expenditures		698,556
<i>Ending Fund Balance 9/30/13</i>	\$	-

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 693,150	\$ 698,556	
Expenditures	693,150	698,556	
Revenues over Expenditures	\$ -	\$ -	



Long Range Service Plan
For the
General Debt Service Fund
Utility Debt Service Fund
and the
La Porte Area Water Authority Debt Service Fund

Prepared July 25, 2012

City of La Porte, Texas

Corby Alexander
City Manager

Michael Dolby
Director of Finance



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2012 General Obligation Refunding Bonds

Utility Debt Service Fund

Long Range Forecast
2006 PPF Contractual Obligations

La Porte Area Water Authority

Long Range Forecast
2010 Contract Revenue Refunding Bonds

Note to the Reader

This report contains the long range (next eight years) forecast of the activities of the Debt Service Funds of the City of La Porte. The City currently has three major categories of Debt Service Funds. They are:

General Debt Service Fund - used to account for debts, primarily General Obligation Bonds, which are backed by the full faith and credit of the City of La Porte. In 1999, the voters approved a Section 4B ½ Cent Sales Tax. The City has issued Certificates of Obligations to fund approved projects and retire the debt using the proceeds of the sales tax.

Utility Debt Service Fund - used to account for debts, primarily Revenue Bonds that are backed by the revenues of the City of La Porte Water/ Wastewater operation.

La Porte Area Water Authority Debt Service Fund - used to account for debts issued by the La Porte Area Water Authority in its mission to provide surface water to the City. The City is responsible for approximately 85.6% of the debt and it is funded from the Utility Fund.

A summary of existing debt payments for the next eight years is:

Year	<u>General</u>	<u>Utility</u>	<u>Authority</u>	<u>Total</u>
2012-13	2,508,335	296,861	698,556	3,503,752
2013-14	2,625,948	287,044	688,650	3,601,642
2014-15	2,612,139	277,226	691,838	3,581,203
2015-16	2,585,834	267,409	692,850	3,546,093
2016-17	2,567,359	-	326,400	2,893,759
2017-18	2,924,714	-	-	2,924,714
2018-19	3,174,785	-	-	3,174,785
2019-20	3,017,004	-	-	3,017,004

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>
2012-13	2,508,335	296,861	698,556	3,503,752
2013-14	2,625,948	287,044	688,650	3,601,642
2014-15	2,612,139	277,226	691,838	3,581,203
2015-16	2,585,834	267,409	692,850	3,546,093
2016-17	2,567,359	-	326,400	2,893,759
2017-18	2,924,714	-	-	2,924,714
2018-19	3,174,785	-	-	3,174,785
2019-20	3,017,004	-	-	3,017,004

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		2,268,383,666
Times debt limit factor (\$2.50 per \$100)		<u>.025</u>
Equals debt limit		56,709,592
Less amount applicable to debt limit	13,925,000	
Plus funds accumulated for servicing of debt	<u>3,216,700</u>	
Equals remaining legal debt margin		46,001,292

This means the City could issue up to \$46,001,292 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

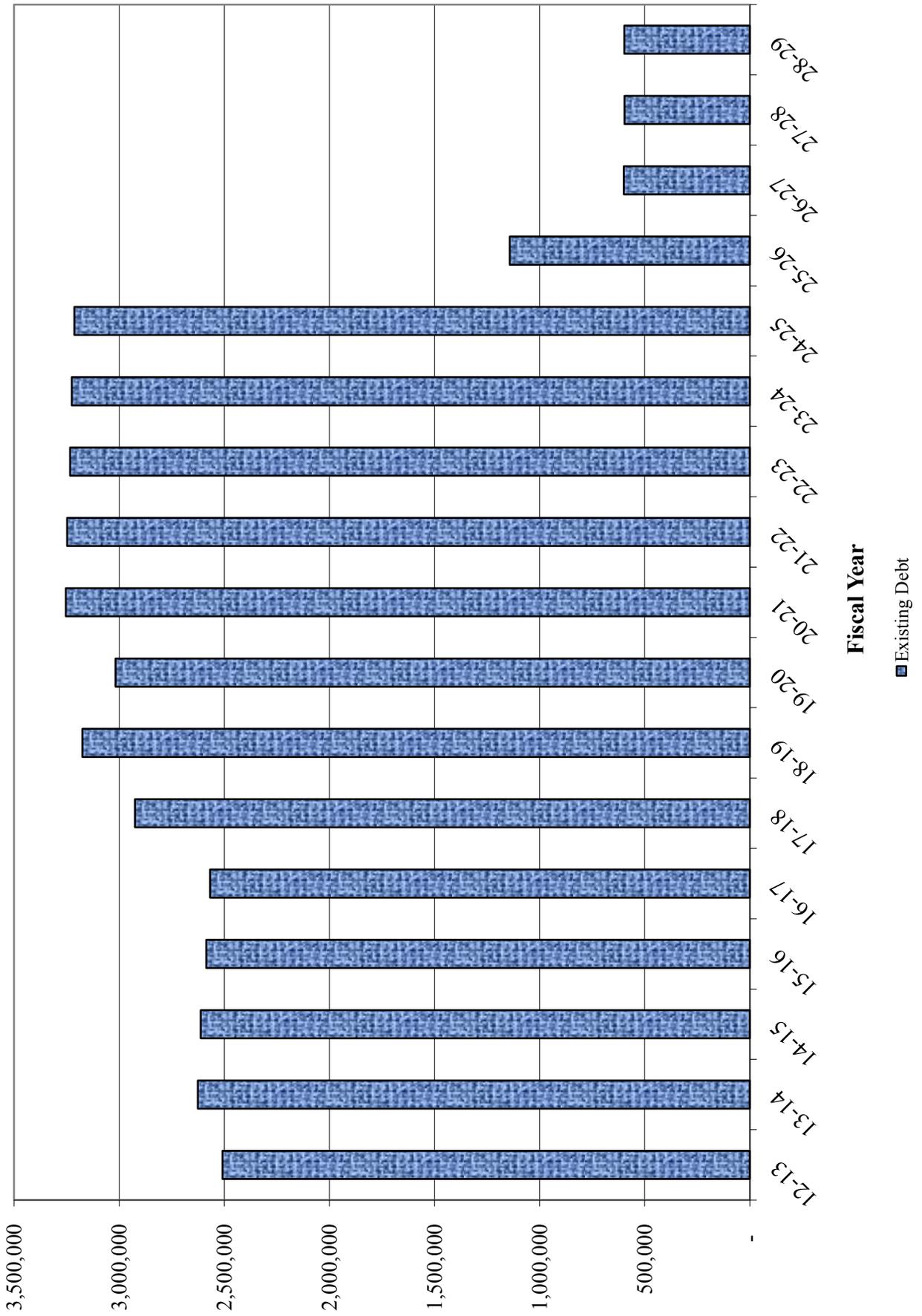
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2012	13,925,000	34,138	407.90

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

	Estimated 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	Projected 2020-21
Beginning Working Capital	3,112,881	3,216,700	3,167,532	3,090,870	3,053,123	3,058,084	3,105,112	3,029,320	2,879,120	2,862,282
Plus Revenues:										
Property Taxes - Current	2,334,400	1,401,150	1,429,173	1,457,756	1,486,911	1,516,649	1,546,982	1,577,922	1,609,480	1,641,670
Property Taxes - Delinquent	57,000	62,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Transfer from Utility Fund	306,800	574,958	595,926	598,450	594,954	595,566	664,021	712,710	710,563	813,567
Transfer from Section 4B	660,338	410,061	448,100	442,368	433,244	426,469	562,050	658,351	605,045	705,991
Transfer from 2007 CO Bonds	281,133	-	-	-	-	-	-	-	-	-
Interest Income	11,000	11,000	11,086	10,818	10,686	10,703	10,868	10,603	10,077	10,018
Total Revenues	3,650,671	2,459,169	2,549,285	2,574,392	2,590,794	2,614,387	2,848,921	3,024,586	3,000,165	3,236,246
Less Outstanding Issues:										
2002 GO Bonds	355,523	-	-	-	-	-	-	-	-	-
2004 CO Bonds	387,395	-	-	-	-	-	-	-	-	-
2005 GO Bonds	448,423	-	-	-	-	-	-	-	-	-
2005 CO Bonds	103,261	-	-	-	-	-	-	-	-	-
2006 GO Bonds	93,258	95,633	92,883	95,008	96,883	98,823	95,953	97,980	94,905	96,728
2006 CO Bonds	465,410	469,798	467,623	468,498	464,123	464,123	467,873	465,748	467,748	465,605
2007 CO Bonds	504,308	569,808	598,008	600,108	596,708	597,808	598,308	598,208	597,008	599,583
2010 GO Refunding Bonds	511,363	488,513	583,538	560,813	537,163	518,138	498,113	476,531	331,500	-
2010 CO Bonds	546,094	546,194	545,994	545,494	549,619	548,369	549,769	548,669	546,969	549,569
2012 GO Refunding Bonds	131,818	338,391	337,904	342,220	341,340	340,100	714,700	987,650	978,875	1,542,300
Total Outstanding Issues	3,546,852	2,508,337	2,625,948	2,612,139	2,585,834	2,567,359	2,924,714	3,174,785	3,017,004	3,253,784
Total Outstanding	3,546,852	2,508,337	2,625,948	2,612,139	2,585,834	2,567,359	2,924,714	3,174,785	3,017,004	3,253,784
Ending Working Capital	3,216,700	3,167,532	3,090,870	3,053,123	3,058,084	3,105,112	3,029,320	2,879,120	2,862,282	2,844,744
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	331	461	430	427	432	441	378	331	346	319

General Debt Service - Annual Payments



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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	960,000.00		290,711.25	1,250,711.25
Issued for:				
	Park Improvements		<u>1,200,000</u>	
	Total		1,200,000	

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	4,605,000.00		1,466,226.25	6,071,226.25

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
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	7,255,000.00		2,883,325.01	10,138,325.01

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
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	<u>325,000.00</u>	4.000	<u>6,500.00</u>	<u>331,500.00</u>
Total	3,530,000.00		464,306.25	3,994,306.25

Used to refund a portion of the following issues:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	5,940,000.00		1,722,053.24	7,662,053.24

Issued for drainage improvements.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2013	75,000.00	0.650	263,391.25	338,391.25
2014	75,000.00	0.650	262,903.75	337,903.75
2015	80,000.00	1.100	262,220.00	342,220.00
2016	80,000.00	1.100	261,340.00	341,340.00
2017	80,000.00	2.000	260,100.00	340,100.00
2018	460,000.00	2.000	254,700.00	714,700.00
2019	745,000.00	2.000	242,650.00	987,650.00
2020	755,000.00	3.000	223,875.00	978,875.00
2021	1,350,000.00	3.000	192,300.00	1,542,300.00
2022	1,380,000.00	3.000	151,350.00	1,531,350.00
2023	1,420,000.00	3.000	109,350.00	1,529,350.00
2024	1,450,000.00	3.000	66,300.00	1,516,300.00
2025	1,485,000.00	3.000	22,275.00	1,507,275.00
Total	9,435,000.00		2,572,755.00	12,007,755.00

Used to refund a portion of the following issues:

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



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 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	Projected 2020-21
Beginning Working Capital	300,520	291,202	281,885	273,477	265,027	118	118	118	118	118
Plus Revenues:										
Transfer from Utility Fund	296,861	287,044	277,226	267,409	2,500	-	-	-	-	-
Interest Income	500	500	1,409	1,367	-	-	-	-	-	-
Total Revenues	297,361	287,544	278,636	268,776	2,500	-	-	-	-	-
Less Outstanding Issues:										
2006 PPF Bonds	306,679	296,861	287,044	277,226	267,409	-	-	-	-	-
Total Outstanding Issues	306,679	296,861	287,044	277,226	267,409	-	-	-	-	-
Ending Working Capital	291,202	281,885	273,477	265,027	118	118	118	118	118	118
Days of Working Capital	347	347	348	349	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
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	<u>262,500.00</u>	3.74	<u>4,908.75</u>	<u>267,408.75</u>
Total	1,050,000.00		78,540.00	1,128,540.00

Issued for:

Automated Meter Reading Project	<u>2,625,000</u>
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 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	Projected 2020-21
Beginning Working Capital	-	-	-	-	-	-	-	-	-	-
Plus Revenues:										
Billings to Cities	693,150	698,556	688,650	691,838	692,850	326,400	-	-	-	-
Total Revenues	693,150	698,556	688,650	691,838	692,850	326,400	-	-	-	-
Less Expenses:										
2010 Refunding Bonds	693,150	698,556	688,650	691,838	692,850	326,400	-	-	-	-
Total Expenses	693,150	698,556	688,650	691,838	692,850	326,400	-	-	-	-
Ending Working Capital	-	-	-	-	-	-	-	-	-	-
Days of Working Capital	-	-	-	-	-	-	-	-	-	-

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
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	2,895,000.00		203,293.75	3,098,293.75

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.

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
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
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Total	231,021.00		16,222.84	247,243.84

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
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
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Total	184,122.00		12,929.48	197,051.48

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
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	2,479,857.00		174,141.43	2,653,998.43



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

<i>Beginning Fund Balance 9/30/11</i>		\$ 975,154
Plus Estimated 11-12 Revenues		1,315,838
Less Estimated 11-12 Expenditures		1,336,738
<i>Estimated Fund Balance 9/30/12</i>		954,254
Plus 12-13 Revenues:		
Municipal Court Reserve Funds	73,000	
Child Safety Funds	50,000	
Other Public Safety Reserve Funds	4,000	
Public Safety Grants	164,568	
AAA Grant	67,930	
Community Development Grants	6,000,000	
Donations	850	
Total Revenues		6,360,348
<i>Equals Total Resources</i>		7,314,602
Less 12-13 Expenditures:		
Confiscated Funds	182,790	
Municipal Court Reserve Funds	56,880	
Child Safety Funds	77,292	
STEP - Speed/Intersection Traffic Control Grant	49,088	
STEP - DWI Enforcement	20,000	
Animal Control Funds	2,500	
Bulletproof Vest Partnership	10,920	
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)	5,000	
Internet Crimes Against Children Grant	10,000	
Shell Pipeline Donation Funds	850	
Drainage Grants	6,000,000	
Houston/Harris County Area Agency on Aging	67,930	
Total Expenditures		6,552,810
<i>Ending Fund Balance 9/30/13</i>		\$ 761,792

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 1,315,838	\$ 6,360,348	
Expenditures	1,336,738	6,552,810	
Revenues over Expenditures	\$ (20,900)	\$ (192,462)	

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Fines & Forfeits:					
407.23-00	Child Safety Fee	\$ 55,019	\$ 50,000	\$ 50,000	\$ 50,000
407.27-00	Security Fee	30,690	30,000	30,000	30,000
407.28-00	Technology Fee	40,895	40,000	40,000	40,000
407.33-00	Confiscated Funds - Federal	21,789	-	37,531	-
407.34-00	Confiscated Funds - State	30,385	-	18,718	-
407.37-00	Judicial Fund	(379)	3,000	3,000	3,000
	Fines & Forfeits Subtotal	<u>178,399</u>	<u>123,000</u>	<u>179,249</u>	<u>123,000</u>
Charges for Services:					
408.01-43	Park Development	9,696	-	-	-
408.01-44	Animal Control Donations	5,202	4,000	4,000	4,000
	Charges for Services Subtotal	<u>14,898</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Intergovernmental:					
409.01-00	Public Safety Grants	360,167	309,662	67,486	164,568
409.02-00	AAA Grant	62,108	58,610	59,564	67,930
409.03-00	Emergency Services Grants	67,199	20,000	-	-
409.04-00	Community Development Grants	-	-	1,004,189	6,000,000
409.09-00	Public Works Grants	427,732	-	-	-
	Intergovernmental Subtotal	<u>917,206</u>	<u>388,272</u>	<u>1,131,239</u>	<u>6,232,498</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	-	-	-	-
410.01-07	Donations	3,524	1,350	1,350	850
	Miscellaneous Subtotal	<u>3,524</u>	<u>1,350</u>	<u>1,350</u>	<u>850</u>
Administrative Transfers:					
480.01-48	Transfer from 2006 GO Bond Fund	35,615	-	-	-
	Administrative Transfers Subtotal	<u>35,615</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	3,022	-	-	-
	Interest Subtotal	<u>3,022</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Grant Fund	<u>\$ 1,152,664</u>	<u>\$ 516,622</u>	<u>\$ 1,315,838</u>	<u>\$ 6,360,348</u>

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

032-5253/56-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services				
1010 Regular Earnings	\$ 129	\$ -	\$ -	\$ -
1020 Overtime	12,494	15,000	8,160	15,000
1060 FICA	969	-	621	1,148
1065 Retirement	2,169	-	1,424	2,645
Personal Services Subtotal	<u>15,761</u>	<u>15,000</u>	<u>10,205</u>	<u>18,793</u>
Supplies				
2015 Other Supplies	-	2,000	47	7,697
2017 Specialized Supplies	-	8,000	498	10,000
2090 Machinery/Tools/Equipment	8,826	5,500	3,016	30,500
2093 Computer Equipment	13,994	3,000	4,506	5,000
Supplies Subtotal	<u>22,820</u>	<u>18,500</u>	<u>8,067</u>	<u>53,197</u>
Services & Charges:				
4011 Building Maintenance	-	-	8,000	-
4055 Computer Software	160	-	-	-
Services & Charges Subtotal	<u>160</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
Capital Outlay				
8021 Machinery, Tools & Equipment	18,050	35,000	27,000	60,000
8050 Motor Vehicles	23,065	18,000	18,000	-
Capital Subtotal	<u>41,115</u>	<u>53,000</u>	<u>45,000</u>	<u>60,000</u>
Division Total	\$ 79,855	\$ 86,500	\$ 71,272	\$ 131,990

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

032-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies				
2003 Protective Clothing	\$ -	\$ -	\$ -	\$ 5,500
2015 Other Supplies	4,460	2,000	2,695	\$ 3,800
2017 Specialized Supplies	-	-	1,590	-
2090 Machinery/Tools/Equipment	25,025	8,000	3,595	8,500
2093 Computer Equipment	3,887	7,900	6,687	1,500
Supplies Subtotal	<u>33,372</u>	<u>17,900</u>	<u>14,567</u>	<u>19,300</u>
Services & Charges:				
3001 Memberships & Subscriptions	-	-	-	1,500
3020 Training & Seminars	1,475	15,000	12,549	20,000
4055 Computer Software	-	-	-	10,000
Services & Charges Subtotal	<u>1,475</u>	<u>15,000</u>	<u>12,549</u>	<u>31,500</u>
Division Total	\$ 34,847	\$ 32,900	\$ 27,117	\$ 50,800

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

032-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services				
1010 Regular Earnings	\$ 162	\$ -	\$ -	\$ -
1020 Overtime	73,144	-	-	49,088
1060 FICA	5,651	-	-	-
1065 Retirement	12,545	-	-	-
Personal Services Subtotal	<u>91,502</u>	<u>-</u>	<u>-</u>	<u>49,088</u>
Division Total	\$ 91,502	\$ -	\$ -	\$ 49,088

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

032-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1020 Overtime	\$ -	\$ -	\$ -	\$ 20,000
Personal Services Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Division Total	\$ -	\$ -	\$ -	\$ 20,000

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

032-5252-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges				
3020 Training/Seminars	4,234	5,399	-	-
Services & Charges Subtotal	<u>4,234</u>	<u>5,399</u>	<u>-</u>	<u>-</u>
 Division Total	 \$ 4,234	 \$ 5,399	 \$ -	 \$ -

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

032-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies				
2003 Protective Clothing	\$ 5,427	\$ 6,020	\$ 6,020	\$ 10,920
Supplies Subtotal	<u>5,427</u>	<u>6,020</u>	<u>6,020</u>	<u>10,920</u>
Division Total	\$ 5,427	\$ 6,020	\$ 6,020	\$ 10,920

**City of La Porte, Texas
 Grant Fund - K9 Donations
 Detail of Expenditures**

032-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies:				
2015 Other Supplies	\$ -	\$ 500	\$ 500	\$ -
Supplies Subtotal	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
 Division Total	 \$ -	 \$ 500	 \$ 500	 \$ -

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

032-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies:				
2015 Other Supplies	\$ -	\$ 850	\$ 850	\$ 850
Supplies Subtotal	<u>-</u>	<u>850</u>	<u>850</u>	<u>850</u>
 Division Total	 \$ -	 \$ 850	 \$ 850	 \$ 850

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

032-5253-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies:				
2017 Specialized Supplies	\$ 5,484	\$ 10,000	\$ 5,479	\$ 5,000
Supplies Subtotal	<u>5,484</u>	<u>10,000</u>	<u>5,479</u>	<u>5,000</u>
Division Total	\$ 5,484	\$ 10,000	\$ 5,479	\$ 5,000

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

032-5256-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services				
1025 OCU Overtime	\$ -	\$ 16,000	\$ -	\$ 16,000
Personal Services Subtotal	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Services & Charges:				
4019 Rental of Equipment	<u>5,962</u>	<u>7,560</u>	<u>5,420</u>	<u>7,560</u>
Services & Charges Subtotal	5,962	7,560	5,420	7,560
Division Total	\$ 5,962	\$ 23,560	\$ 5,420	\$ 23,560

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

032-5256-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1020 Overtime	\$ -	\$ 6,000	\$ 4,567	\$ 6,000
Personal Services Subtotal	-	6,000	4,567	6,000
Services & Charges				
3020 Training/Seminars	-	4,000	-	4,000
Services & Charges Subtotal	-	4,000	-	4,000
Division Total	\$ -	\$ 10,000	\$ 4,567	\$ 10,000

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

032-5256-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 30,603	\$ 31,409	\$ 39,000	\$ 39,000
1044 Cleaning Allowance	148	203	-	-
1060 FICA	2,095	2,403	-	-
1065 Retirement	4,395	4,962	-	-
1081 Insurance - Life	-	23	-	-
Personal Services Subtotal	<u>37,241</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>
Division Total	\$ 37,241	\$ 39,000	\$ 39,000	\$ 39,000

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

032-5256-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges:				
5007 Other Professional Services	\$ 8,108	\$ 7,000	\$ 7,000	\$ 7,000
Services & Charges Subtotal	<u>8,108</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Division Total	\$ 8,108	\$ 7,000	\$ 7,000	\$ 7,000

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

032-5258-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies:				
2007 Chemicals	\$ 658	\$ 2,000	\$ 405	\$ 2,000
2015 Other Supplies	757	500	1,155	500
Supplies Subtotal	<u>1,415</u>	<u>2,500</u>	<u>1,560</u>	<u>2,500</u>
 Division Total	 \$ 1,415	 \$ 2,500	 \$ 1,560	 \$ 2,500

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

032-5256/58-521

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services				
1020 Overtime	\$ -	\$ -	\$ 10,680	\$ 15,686
1060 FICA	-	-	817	1,200
1065 TMRS	-	-	1,883	2,766
Personal Services Subtotal	<u>-</u>	<u>-</u>	<u>13,380</u>	<u>19,652</u>
Supplies				
2015 Other Supplies	-	-	4,400	4,900
2017 Specialized Supplies	-	-	12,500	12,500
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>16,900</u>	<u>17,400</u>
Services & Charges:				
3020 Training & Seminars	-	-	-	1,500
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Division Total	\$ -	\$ -	\$ 30,280	\$ 38,552

**City of La Porte, Texas
 Grant Fund - LEPC Grant
 Detail of Expenditures**

032-6054-510

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges:				
4070 Emergency Management	\$ -	\$ 20,000	\$ -	\$ -
Services & Charges Subtotal	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
 Division Total	 \$ -	 \$ 20,000	 \$ -	 \$ -

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

032-6064-512

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 7,740
Personal Services Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,740</u>
Supplies				
2008 Educational	-	-	-	7,000
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
Services & Charges:				
4055 Computer Software	-	-	-	6,000
5007 Other Professional Services	-	-	-	3,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,000</u>
Capital Outlay				
8050 Motor Vehicles	-	-	-	15,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Division Total	\$ -	\$ -	\$ -	\$ 38,740

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

032-6064-512

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges:				
4080 Building Security	\$ -	\$ 24,800	\$ 24,800	\$ 25,080
4081 Technology	-	44,120	44,120	24,300
4082 Judicial Efficiency	-	-	5,000	7,500
Services & Charges Subtotal	<u>-</u>	<u>68,920</u>	<u>73,920</u>	<u>56,880</u>
Division Total	\$ -	\$ 68,920	\$ 73,920	\$ 56,880

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

032-8082/89-551

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 17,154	\$ 23,500	\$ 23,500	\$ 29,500
1060 FICA	1,840	1,600	1,362	1,600
1065 Retirement	4,023	1,500	2,936	3,000
1067 PARS Retirement	313	200	121	200
Personal Services Subtotal	<u>23,330</u>	<u>26,800</u>	<u>27,919</u>	<u>34,300</u>
Supplies				
2002 Postage	-	160	-	-
2015 Other Supplies	-	50	-	-
Supplies Subtotal	<u>-</u>	<u>210</u>	<u>-</u>	<u>-</u>
Services & Charges:				
3020 Training/Seminars	978	1,000	700	800
5007 Other Professional Services	36,791	30,000	30,345	32,000
6001 Uniform/Towel Cleaning	752	600	600	830
Services & Charges Subtotal	<u>38,521</u>	<u>31,600</u>	<u>31,645</u>	<u>33,630</u>
Division Total	\$ 61,851	\$ 58,610	\$ 59,564	\$ 67,930

City of La Porte, Texas
Grant Fund - CDBG (Disaster Recovery Grant)
Detail of Expenditures

032-9892-519

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Services & Charges:				
5110 Construction Contract #1	\$ -	\$ -	\$ 834,110	\$ 6,000,000
5130 Construction Contract #3	-	-	170,080	-
Services & Charges Subtotal	-	-	1,004,189	6,000,000
Division Total	\$ -	\$ -	\$ 1,004,189	\$ 6,000,000

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

<i>Beginning Fund Balance 9/30/11</i>		\$	646,226
Plus Estimated 11-12 Revenues			
Sales Tax	846,763		
Interest Income	1,750		
Total Revenues	848,513		848,513
Less Estimated 11-12 Expenditures			1,048,162
<i>Estimated Fund Balance 9/30/12</i>			446,577
Plus 12-13 Revenues:			
Sales Tax	863,699		
Interest Income	1,000		
Total Revenues	864,699		864,699
<i>Equals Total Resources</i>			1,311,276
Less 12-13 Expenditures:			
Street Maintenance Projects	1,200,000		
Total Expenditures	1,200,000		1,200,000
<i>Ending Fund Balance 9/30/13</i>		\$	111,276

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 848,513	\$ 864,699	
Expenditures	1,048,162	1,200,000	
Revenues over Expenditures	\$ (199,649)	\$ (335,301)	

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	\$ 805,375	\$ 814,189	\$ 846,763	\$ 863,699
	Charges for Services Subtotal	<u>805,375</u>	<u>814,189</u>	<u>846,763</u>	<u>863,699</u>
Interest:					
483.01-00	Interest Income	1,401	1,000	1,750	1,000
	Interest Subtotal	<u>1,401</u>	<u>1,000</u>	<u>1,750</u>	<u>1,000</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ 806,776	\$ 815,189	\$ 848,513	\$ 864,699

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

033-7071-531

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Capital Outlay:				
8029 Paving	1,028,613	1,050,000	1,048,162	1,200,000
Capital Outlay Subtotal	<u>1,028,613</u>	<u>1,050,000</u>	<u>1,048,162</u>	<u>1,200,000</u>
 Division Total	 \$ 1,028,613	 \$ 1,050,000	 \$ 1,048,162	 \$ 1,200,000



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

<i>Beginning Fund Balance 9/30/11</i>		\$	-
Plus Estimated 11-12 Revenues			
Sales Tax	846,763		
Interest Income	-		
Total Revenues	846,763		846,763
Less Estimated 11-12 Expenditures			662,314
<i>Estimated Fund Balance 9/30/12</i>			184,449
Plus 12-13 Revenues:			
Sales Tax	863,699		
Interest Income	1,000		
Total Revenues	864,699		864,699
<i>Equals Total Resources</i>			1,049,148
Less 12-13 Expenditures:			
Fire Prevention	42,402		
Fire Suppression	509,823		
Emergency Medical Services	250,560		
Total Expenditures	802,785		802,785
<i>Ending Fund Balance 9/30/13</i>		\$	246,363

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 846,763	\$ 864,699	
Expenditures	662,314	802,785	
Revenues over Expenditures	\$ 184,449	\$ 61,914	

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
403.04-00	1/4 Cent Sales Tax	\$ -	\$ 814,189	\$ 846,763	\$ 863,699
	Charges for Services Subtotal	<u>-</u>	<u>814,189</u>	<u>846,763</u>	<u>863,699</u>
Interest:					
483.01-00	Interest Income	-	1,000	-	1,000
	Interest Subtotal	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Street Maintenance Sales Tax Fund Revenues		\$ -	\$ 815,189	\$ 846,763	\$ 864,699

Emergency Services District Fund
Fiscal Year 2012-13

Emergency Services District - 1/4 Cent Sales Tax

Expenditure Summary

	<i>Actual 2010-11</i>	<i>Budget 2011-12</i>	<i>Estimated 2011-12</i>	<i>Adopted 2012-13</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ -	\$ 86,000	\$ 61,911	\$ 89,663	4.26%
<i>Supplies</i>	-	135,500	130,197	129,600	-4.35%
<i>Services & Charges</i>	-	361,000	360,600	432,522	19.81%
<i>Capital Outlay</i>	-	122,500	109,606	151,000	23.27%
Division Total	\$ -	\$ 705,000	\$ 662,314	\$ 802,785	13.87%

Personnel Position Roster

	Approved 2010-11	Approved 2011-12	Requested 2012-13
Training Safety Officer	-	1.00	1.00
Total	-	1.00	1.00

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

34-5050-522

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies:				
2001 Office Supplies	-	450	400	-
2003 Protective Clothing	-	1,000	600	750
2005 Minor Tools	-	300	100	-
2006 Cleaning	-	50	-	-
2015 Other Supplies	-	350	350	-
2090 Machinery/Tools/Equipment	-	750	725	-
Supplies Subtotal	<u>-</u>	<u>2,900</u>	<u>2,175</u>	<u>750</u>
Services & Charges:				
3020 Training/Seminars	-	2,400	2,000	2,800
4020 Motor Pool: Lease Fees	-	-	-	3,852
Services & Charges Subtotal	<u>-</u>	<u>2,400</u>	<u>2,000</u>	<u>6,652</u>
Capital Outlay				
8050 Motor Vehicles	\$ -	\$ -	\$ -	\$ 35,000
Capital Outlay Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Division Total	\$ -	\$ 5,300	\$ 4,175	\$ 42,402

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

034-5051-522

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ -	\$ 61,091	\$ 42,434	\$ 61,558
1030 Certification	-	1,195	828	1,500
1035 Longevity	-	700	-	700
1044 Cleaning Allowance	-	241	167	241
1060 FICA	-	4,590	3,208	4,773
1065 Retirement	-	10,032	7,123	10,433
1080 Insurance - Medical	-	8,115	8,115	10,422
1081 Insurance - Life	-	36	36	36
Personal Services Subtotal	<u>-</u>	<u>86,000</u>	<u>61,911</u>	<u>89,663</u>
Supplies:				
2001 Office Supplies	-	1,700	1,700	-
2003 Protective Clothing	-	43,900	43,900	45,500
2005 Minor Tools	-	1,000	1,000	-
2006 Cleaning	-	800	1,064	-
2007 Chemical	-	5,000	3,500	3,700
2009 Medical	-	7,400	8,057	7,000
2015 Other Supplies	-	3,800	3,000	-
2019 Training Field Supplies	-	11,000	11,000	23,200
2090 Machinery/Tools/Equipment	-	41,000	41,000	19,500
2091 Office Furniture / Equipment	-	-	-	2,500
Supplies Subtotal	<u>-</u>	<u>115,600</u>	<u>114,221</u>	<u>101,400</u>
Services & Charges:				
3020 Training/Seminars	-	22,000	22,000	23,800
4002 Machinery/Tools/Equipment	-	23,000	23,000	31,500
4020 Motor Pool Lease Fees	-	303,000	303,000	257,460
Services & Charges Subtotal	<u>-</u>	<u>348,000</u>	<u>348,000</u>	<u>312,760</u>
Capital Outlay:				
8021 Mach / Tools & Equipment	-	50,000	46,000	6,000
Capital Outlay Subtotal	<u>-</u>	<u>50,000</u>	<u>46,000</u>	<u>6,000</u>
Division Total	\$ -	\$ 599,600	\$ 570,132	\$ 509,823

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

034-5059-522

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Supplies:				
2003 Protective Clothing	-	-	-	17,250
2090 Machinery/Tools/Equipment	-	17,000	13,801	10,200
Supplies Subtotal	-	17,000	13,801	27,450
Services & Charges:				
3020 Training/Seminars	-	10,600	10,600	15,380
4002 Machinery/Tools/Equipment	-	-	-	20,450
4020 Motor Pool: Lease Fees	-	-	-	77,280
Services & Charges Subtotal	-	10,600	10,600	113,110
Capital Outlay:				
8021 Mach/Tools & Equip	-	72,500	63,606	110,000
Capital Outlay Subtotal	-	72,500	63,606	110,000
Division Total	\$ -	\$ 100,100	\$ 88,007	\$ 250,560

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

<i>Beginning Fund Balance 9/30/11</i>		\$	868,374
Plus Estimated 11-12 Revenues			426,800
Less Estimated 11-12 Operating Expenditures	390,721		
Total Expenditures & Commitments	390,721		390,721
<i>Estimated Fund Balance 9/30/12</i>			904,453
Plus 12-13 Revenues:			
Occupancy Tax	425,000		
Interest Income	1,500		
Total Revenue	426,500		426,500
<i>Equals Total Resources</i>			1,330,953
Less 12-13 Expenditures:			
Hotel / Motel Operations	420,285		
Transfer to General CIP Fund - Mainstreet Electrical Project	145,000		
Total Expenditures	565,285		565,285
<i>Ending Fund Balance 9/30/13</i>		\$	765,668

	Estimated 2011-12	Projected 2012-13	
Revenues	\$ 426,800	\$ 426,500	
Expenditures & Commitments	390,721	565,285	
Revenues over Expenditures	\$ 36,079	\$ (138,785)	

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

Object	Description	Actual 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 522,597	\$ 390,000	\$ 425,000	\$ 425,000
	Charges for Services Subtotal	<u>522,597</u>	<u>390,000</u>	<u>425,000</u>	<u>425,000</u>
Administrative Transfers:					
480.01-36	Transfer from Community Investment Fund	-	-	-	-
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	2,322	2,000	1,800	1,500
	Interest Subtotal	<u>2,322</u>	<u>2,000</u>	<u>1,800</u>	<u>1,500</u>
Total Hotel/Motel Tax Fund Revenues		\$ 524,919	\$ 392,000	\$ 426,800	\$ 426,500

Hotel/Motel Fund
Fiscal Year 2012-13

Hotel / Motel Operations

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 86,233	\$ 60,366	\$ 79,739	\$ 94,609	56.73%
<i>Supplies</i>	30,977	36,275	34,780	47,500	30.94%
<i>Services & Charges</i>	222,980	297,377	276,202	423,176	42.30%
Division Total	\$ 340,190	\$ 394,018	\$ 390,721	\$ 565,285	43.47%

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 2010-11	Approved 2011-12	Requested 2012-13
Economic Dev/Downtown Revitalization Coord	0.50	0.50	0.50
Secretary IV	0.50	0.25	0.25
Total	1.00	0.75	0.75

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

037-6063-565

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 49,492	\$ 42,666	\$ 40,673	\$ 42,514
1020 Overtime	14,184	500	20,000	33,300
1035 Longevity	104	106	82	106
1060 FICA	4,759	3,323	3,920	3,268
1065 Retirement	10,453	7,664	8,954	7,583
1067 Pars - Retirement	3	-	-	-
1080 Insurance - Medical	7,206	6,086	6,086	7,817
1081 Insurance - Life	32	21	24	21
Personal Services Subtotal	<u>86,233</u>	<u>60,366</u>	<u>79,739</u>	<u>94,609</u>
Supplies:				
2001 Office Supplies	-	250	100	200
2002 Postage	6	300	125	200
2015 Other Supplies	206	750	350	500
2075 Tourism Development	23,570	28,375	27,605	40,000
2076 City Maps	6,600	6,600	6,600	6,600
2090 Machinery/Tools/Equipment	595	-	-	-
Supplies Subtotal	<u>30,977</u>	<u>36,275</u>	<u>34,780</u>	<u>47,500</u>
Services & Charges:				
3001 Memberships & Subscriptions	48,779	68,500	68,500	70,000
3020 Training/Seminars	2,720	1,000	2,500	2,500
4055 Computer Software	-	500	475	-
4060 Computer Lease Fees	358	376	376	376
5001 Accounting	10,100	9,600	9,600	9,600
6002 Printing & Reproduction	3,527	3,500	3,500	3,500
6005 Advertising	13,648	15,251	15,251	14,700
6015 Community Festivals	39,892	50,650	28,000	50,000
6016 Chamber of Commerce	55,000	70,000	70,000	70,000
6030 Heritage Society - Joint Venture	7,456	39,000	39,000	15,000
9001 Admn Trans to Fund 001	41,500	39,000	39,000	42,500
9015 Admn Trans to Fund 015	-	-	-	145,000
Services & Charges Subtotal	<u>222,980</u>	<u>297,377</u>	<u>276,202</u>	<u>423,176</u>
Division Total	\$ 340,190	\$ 394,018	\$ 390,721	\$ 565,285

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

<i>Beginning Fund Balance 9/30/11</i>		\$	2,123,808
Plus Estimated 11-12 Revenues			1,852,741
Less 11-12 Expenditures and Commitments			
Debt Payments	660,338		
Economic Development Operations	149,276		
Capital Projects/Transfers	970,000		
Total Expenditures	1,779,614		1,779,614
<i>Estimated Fund Balance 9/30/12</i>			2,196,935
Plus 12-13 Revenues:			
1/2 Cent Sales Tax	1,727,397		
Interest Income	3,000		
Total Revenues	1,730,397		1,730,397
<i>Equals Total Resources</i>			3,927,332
Less 12-13 Expenditures:			
Economic Development Operations	281,257		
Debt Service Transfer *	410,061		
Transfer to General CIP Fund - 3rd St Parking Lot Project	125,000		
Total Expenditures	816,318		816,318
<i>Ending Fund Balance 9/30/13</i>		\$	3,111,014

	Estimated 2011-12	Projected 2012-13
Revenues	\$ 1,852,741	\$ 1,730,397
Expenditures & Commitments	1,779,614	816,318
Revenues over Expenditures	\$ 73,127	\$ 914,079

**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 2010-11	Budget 2011-12	Revised 2011-12	Requested 2012-13
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	\$ 1,610,751	\$ 1,628,379	\$ 1,693,527	\$ 1,727,397
	Charges for Services Subtotal	<u>1,610,751</u>	<u>1,628,379</u>	<u>1,693,527</u>	<u>1,727,397</u>
Administrative Transfers:					
480.01-15	Transfer from CIP	-	-	154,914	-
	Administrative Transfers Subtotal	<u>-</u>	<u>-</u>	<u>154,914</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	5,068	4,000	4,300	3,000
	Interest Subtotal	<u>5,068</u>	<u>4,000</u>	<u>4,300</u>	<u>3,000</u>
Total La Porte Development Corp Fund Revenues		\$ 1,615,819	\$ 1,632,379	\$ 1,852,741	\$ 1,730,397

Economic Development Corporation
Fiscal Year 2012-13

Expenditure Summary

	<i>Actual</i> 2010-11	<i>Budget</i> 2011-12	<i>Estimated</i> 2011-12	<i>Adopted</i> 2012-13	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 70,736	\$ 65,022	\$ 57,814	\$ 61,807	-4.94%
<i>Supplies</i>	2,117	3,450	3,250	1,350	-60.87%
<i>Services & Charges</i>	1,062,393	1,724,654	1,718,550	753,161	-56.33%
Division Total	<u>\$1,135,246</u>	<u>\$1,793,126</u>	<u>\$1,779,614</u>	<u>\$ 816,318</u>	-54.48%

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 2010-11	Approved 2011-12	Requested 2012-13
Economic Dev/Downtown Revitalization Coord	0.50	0.50	0.50
Secretary IV	0.50	0.25	0.25
Total	<u>1.00</u>	<u>0.75</u>	<u>0.75</u>

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

038-6030-565

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Personal Services:				
1010 Regular Earnings	\$ 48,066	\$ 42,666	\$ 40,373	\$ 41,980
1020 Overtime	3,072	4,320	400	-
1035 Longevity	104	106	82	168
1060 FICA	3,818	3,577	3,301	3,565
1065 Retirement	8,443	8,247	7,554	8,257
1080 Insurance - Medical	7,206	6,086	6,086	7,817
1081 Insurance - Life	27	20	18	20
Personal Services Subtotal	<u>70,736</u>	<u>65,022</u>	<u>57,814</u>	<u>61,807</u>
Supplies:				
2001 Office Supplies	238	400	200	200
2002 Postage	417	350	350	350
2015 Other Supplies	1,462	2,700	2,700	800
Supplies Subtotal	<u>2,117</u>	<u>3,450</u>	<u>3,250</u>	<u>1,350</u>
Services & Charges:				
3001 Memberships & Subscriptions	20,603	20,500	20,500	43,500
3020 Training/Seminars	3,908	3,000	3,000	3,500
4011 Building	720	1,600	480	-
5001 Accounting	-	5,000	5,000	5,000
5003 Legal	9,268	10,000	10,000	10,000
5007 Other Professional Services	10,428	9,520	9,706	30,200
6002 Printing & Reproduction	-	-	-	3,500
6005 Advertising	27,104	30,896	30,896	27,400
6010 Janitorial	235	-	1,780	-
7001 Electrical	7,621	10,500	4,000	-
7002 Natural Gas	300	500	200	-
7004 Water	1,904	1,600	2,650	-
7005 Misc Utilities	2,035	200	-	-
9050 Contingency	575	1,000	-	-
9997 Special Programs	-	-	-	95,000
9004 Adm Transfer to Fund 004	622,692	660,338	660,338	410,061
9015 Adm Transfer to Fund 015	355,000	970,000	970,000	125,000
Services & Charges Subtotal	<u>1,062,393</u>	<u>1,724,654</u>	<u>1,718,550</u>	<u>753,161</u>
Capital Outlay:				
8031 Land Acquisitions	-	23,900	-	-
Capital Outlay Subtotal	<u>-</u>	<u>23,900</u>	<u>-</u>	<u>-</u>
Division Total	\$ 1,135,246	\$ 1,817,026	\$ 1,779,614	\$ 816,318

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

<i>Beginning Fund Balance 9/30/11</i>	\$	1,019,024
Plus Estimated 11-12 Revenues		1,874,024
Less 11-12 Expenditures and Commitments		1,787,735
<i>Estimated Fund Balance 9/30/12</i>		1,105,313
Plus 12-13 Revenues:		
Property Tax Revenue	1,633,548	
Interest Earnings	500	
Total Revenues		1,634,048
<i>Equals Total Resources</i>		2,739,361
Less 12-13 Expenditures and Commitments		
Maintenance & Operations	38,810	
City Administration	70,898	
Educational Facilities	342,871	
TIRZ Developer Projects	2,161,000	
Total Expenditures		2,613,579
<i>Ending Fund Balance 9/30/13</i>	\$	125,782

	Estimated 2011-12	Projected 2012-13
Revenues	\$ 1,874,024	\$ 1,634,048
Expenditures & Commitments	1,787,735	2,613,579
Revenues over Expenditures	\$ 86,289	\$ (979,531)

**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**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY***Last Ten Fiscal Years**(unaudited)*

Fiscal Year	Tax Year	Real Property	Personal Property	Less Tax Exempt Real Property	Less Other Exemptions and Abatements	Total Taxable Assessed Value
2002	2001	\$ 1,461,368,400	\$ 295,213,550		\$ 251,950,970	\$ 1,504,630,980
2003	2002	1,498,049,850	270,257,240		255,642,570	1,512,664,520
2004	2003	1,546,560,410	279,687,470		265,840,970	1,560,406,910
2005	2004	1,601,433,200	311,721,280		278,265,540	1,634,888,940
2006	2005	1,777,351,563	325,549,640		407,734,605	1,695,166,598
2007	2006	1,861,821,075	350,191,031		419,779,423	1,792,232,683
2008	2007	2,007,113,146	372,331,715		428,955,092	1,950,489,769
2009	2008	2,237,095,319	469,916,389		502,091,647	2,204,920,061
2010	2009	2,261,046,846	582,963,159		515,111,496	2,328,898,509
2011	2010	2,055,914,368	672,621,147		514,928,797	2,213,606,718

Source: Harris County Certified Tax Rolls and Corrections.

Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Actual Taxable Value
\$ 0.710000	\$ 1,504,630,980	100%
0.710000	1,512,664,520	100%
0.710000	1,560,406,910	100%
0.710000	1,634,888,940	100%
0.710000	1,695,166,598	100%
0.710000	1,792,232,683	100%
0.710000	1,950,489,769	100%
0.710000	2,204,920,061	100%
0.710000	2,328,898,509	100%
0.710000	2,213,606,718	100%

CITY OF LA PORTE

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
City of La Porte by fund:					
General	\$0.57000	\$0.57500	\$0.57500	\$0.61100	\$0.61100
Debt service	<u>0.14000</u>	<u>0.13500</u>	<u>0.13500</u>	<u>0.09900</u>	<u>0.09900</u>
Total Direct Rates	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>
Harris County Flood Control District	0.04760	0.04174	0.03318	0.03322	0.03241
Harris County	0.38390	0.38810	0.39990	0.39986	0.40239
Port of Houston Authority	0.01830	0.01990	0.01670	0.01474	0.01302
Harris County Board of Education	0.00630	0.00630	0.00630	0.00629	0.00629
Hospital District	0.19020	0.19020	0.19020	0.19020	0.19216
La Porte I.S.D.	1.63000	1.63000	1.68000	1.73400	1.73400
San Jacinto Jr. College District	<u>0.13070</u>	<u>0.13070</u>	<u>0.13910</u>	<u>0.14537</u>	<u>0.14537</u>
Total Direct and Overlapping Rates	<u><u>\$3.11700</u></u>	<u><u>\$3.11694</u></u>	<u><u>\$3.17538</u></u>	<u><u>\$3.23368</u></u>	<u><u>\$3.23564</u></u>

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

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$0.61200	\$0.61900	\$0.61900	\$0.61900	\$0.60500
<u>0.09800</u>	<u>0.09100</u>	<u>0.09100</u>	<u>0.09100</u>	<u>0.10500</u>
<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>	<u>0.71000</u>
0.03106	0.03086	0.02922	0.02923	0.02809
0.39239	0.38923	0.39224	0.38805	0.39117
0.01437	0.01773	0.01636	0.02054	0.01856
0.00585	0.00584	0.00605	0.00658	0.00658
0.19216	0.19216	0.19216	0.19216	0.19216
1.30500	1.32500	1.32500	1.32500	1.35500
<u>0.14537</u>	<u>0.16341</u>	<u>0.17080</u>	<u>0.17628</u>	<u>0.18560</u>
<u><u>\$2.79620</u></u>	<u><u>\$2.83423</u></u>	<u><u>\$2.84183</u></u>	<u><u>\$2.84784</u></u>	<u><u>\$2.88716</u></u>

CITY OF LA PORTE
PRINCIPAL PROPERTY TAXPAYERS
Current Year and 10 Years Ago

Property Tax Payer	2011			Property Tax Payer	2002		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value		Taxable Assessed Value	Rank	% of Taxable Assessed Value
Conoco Phillips Co	\$ 55,242,523	1	2.50%	PPG Industries, Inc	\$ 63,253,500	1	4.20%
OxyVinyls LP	49,177,149	2	2.22%	Conoco Inc	48,464,430	2	3.22%
Equistar Chemicals LP	47,420,618	3	2.14%	Equistar Chemicals LP	45,240,940	3	3.01%
Granite Underwood Dist Ctr LP	44,944,712	4	2.03%	Houston Light & Power	44,673,030	4	2.97%
Ineos USA LLC	38,042,280	5	1.72%	Solvay Polymers Corp.	37,068,510	5	2.46%
Underwood Distribution Ctr LP	30,200,000	6	1.36%	Occidental Electrochemical	32,582,120	6	2.18%
Wilson Supply	30,036,392	7	1.36%	Dow Chemical Co.	20,689,240	7	1.38%
PPG Industries Inc	22,420,196	8	1.01%	Atofina Petrochemicals Inc.	20,215,320	8	1.35%
Centerpoint Energy Inc	21,295,313	9	0.96%	Oxy Vinyls LP	19,717,000	9	1.31%
Port Crossing Land LP	21,118,156	10	0.95%	Dupont Dow Elastomers	15,954,160	10	1.06%
Subtotal	359,897,339		16.26%		347,858,250		23.12%
Other Taxpayers	1,853,709,379		83.74%		1,156,772,730		76.88%
Total	\$ 2,213,606,718		100.00%		\$ 1,504,630,980		100.00%

Source: Harris County Tax Assessor-Collector's records.

CITY OF LA PORTE

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year Ended Sept 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2002	\$10,786,185	\$ 10,463,515	97.0%	\$ 296,772	\$ 10,760,287	99.8%
2003	10,826,184	10,491,257	96.9%	298,241	10,789,498	99.7%
2004	11,178,351	10,829,202	96.9%	300,488	11,129,690	99.6%
2005	11,669,473	11,334,572	97.1%	275,955	11,610,527	99.5%
2006	12,080,351	11,755,121	97.3%	272,666	12,027,787	99.6%
2007	12,703,850	12,418,873	97.8%	225,790	12,644,663	99.5%
2008	13,857,467	13,476,872	97.3%	328,326	13,805,198	99.6%
2009	15,654,937	15,377,149	98.2%	195,734	15,572,883	99.5%
2010	16,542,483	16,309,818	98.6%	70,141	16,379,959	99.0%
2011	15,716,610	15,599,930	99.3%	-	15,599,930	99.3%

CITY OF LA PORTE
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Certificates of Obligation Bonds	Other Obligation	Revenue Bonds	General Obligation Bonds	Other Obligations
2002	\$ 8,210	\$ 2,700	\$ 5,400	\$ 975	\$ 1,440	\$ 7,710
2003	6,770	2,550	5,400	750	1,040	7,293
2004	5,430	2,400	5,400	625	585	6,904
2005	11,925	11,050	5,400	500	145	6,500
2006	12,610	16,405	5,130	375	-	8,680
2007	12,070	24,055	4,860	250	-	7,958
2008	11,475	23,265	4,590	125	-	7,210
2009	10,870	22,445	4,320	-	-	6,443
2010	11,665	26,350	4,050	-	-	5,660
2011	10,940	25,605	3,780	-	-	4,813

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

<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$ 26,435	N/A	\$ 803
23,803	N/A	704
21,344	N/A	633
35,520	N/A	1,028
43,200	N/A	1,240
49,193	N/A	1,413
46,665	N/A	1,320
44,078	N/A	1,241
47,725	N/A	1,298
45,138	N/A	1,322

CITY OF LA PORTE

***RATIO OF GENERAL BONDED DEBT TO TAXABLE VALUE,
GENERAL BONDED DEBT PER CAPITA,
AND TAXABLE VALUE OF ALL PROPERTY
Last Ten Fiscal Years
(dollars in thousands, except per capita)***

Fiscal Year	Tax Year	General Obligation Bonds	Certificates of Obligation	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
2002	2001	\$ 16,310	\$ -	\$ 1,590	\$ 14,720	1.0%	N/A	\$ 447
2003	2002	12,170	2,550	1,797	12,923	0.9%	N/A	382
2004	2003	10,830	2,400	1,584	11,646	0.7%	N/A	345
2005	2004	17,325	11,050	1,705	26,670	1.6%	N/A	772
2006	2005	17,740	16,405	1,814	32,331	1.9%	N/A	928
2007	2006	16,930	24,055	1,926	39,059	2.2%	N/A	1,105
2008	2007	16,065	23,265	2,000	37,330	1.9%	N/A	1,051
2009	2008	15,190	22,445	2,151	35,484	1.6%	N/A	965
2010	2009	15,715	26,350	3,118	38,947	1.7%	N/A	1,152
2011	2010	14,720	25,605	3,113	37,212	1.7%	N/A	1,090

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

(2) Population data can be found in demographic and economic statistics table.

CITY OF LA PORTE

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2011

(dollars in thousands, except per capita)

Governmental Unit	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Harris County	\$ 2,372,617	0.82%	\$ 19,455
Harris County Department of Education	7,980	0.82%	65
Harris County Flood Control District	103,675	0.82%	850
Harris County Toll Road - Toll Road Bonds (a)	-	0.82%	-
La Porte ISD	221,035	37.92%	83,816
Port of Houston Authority	758,774	0.82%	6,222
San Jacinto Jr. College District	322,081	6.07%	<u>19,550</u>
Subtotal, overlapping debt			129,958
City of La Porte direct debt	41,375	100%	<u>41,375</u>
Total direct and overlapping debt			<u><u>\$ 171,333</u></u>

(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
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Population (1)	Personal Income⁽²⁾	Per Capita Personal Income⁽²⁾	Median Age⁽³⁾	School Enrollment⁽⁴⁾	Unemployment Rate⁽⁵⁾
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%
2011	34,138	N/A	N/A	33	7,732	9.0%

Data sources:

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

CITY OF LA PORTE
PRINCIPAL EMPLOYERS
Current Year and Six Years Ago

2011			2006		
Employer	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
La Porte ISD	1,071	4.20%	La Porte ISD	1,000	5.29%
Rockwood Service Corp	700	2.55%	E.I. Dupont De Nemours & Co.	580	3.07%
Longview Inspection Corp.	664	2.41%	City of La Porte	368	1.95%
Quest Tru TEC	636	2.31%	Fumanite Worldwide	334	1.77%
Oxy Vinyls, LP	530	1.93%	A & L Industrial Services Inc	300	1.59%
City of La Porte	381	1.38%	CCC Group, Inc	300	1.59%
Ineos	350	1.27%	Aker Kvaerner Industrial Constructors, Inc	250	1.32%
Equistar Chemicals, LP	334	1.21%	James H. Jackson Industries Inc	250	1.32%
Sulzer Hickham	330	1.20%	Occidental Chemical Corp.	175	0.92%
Air Liquide	170	0.62%	Intercontinental Terminal Co.	160	0.85%
Total	5,166	19.08%	Total	3,717	19.67%

Source: Bay Area Economic Partnership



CITY OF LA PORTE**FULL-TIME EMPLOYEES BY FUNCTION/PROGRAM***Last Seven Fiscal Years*

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Government	76	76	80	79	78	79	90
Public Safety:	135	138	147	142	143	144	144
Public Works	32	32	32	32	32	32	32
Health and Sanitation	22	21	21	22	22	22	24
Culture and recreation	47	45	44	45	45	46	46
Water services	26	27	25	25	25	25	25
Sewer Services	20	20	20	20	20	20	20
Golf Course	13	13	12	12	12	12	-
Sylvan Beach Convention Center	3	3	4	4	4	-	-
Total	<u>374</u>	<u>375</u>	<u>385</u>	<u>381</u>	<u>381</u>	<u>380</u>	<u>381</u>

CITY OF LA PORTE, TEXAS
OPERATING INDICATORS BY FUNCTION / PROGRAM
Last Ten Fiscal Years

Function / Program	Fiscal Year				
	2002	2003	2004	2005	2006
Police					
Physical arrests	2,193	2,271	2,000	2,330	2,465
Tickets processed	9,298	9,605	6,593	6,877	8,212
Fire					
Number of calls answered	610	976	1,343	1,747	2,028
Inspections	N/A	N/A	500	500	N/A
Highways and streets					
Street resurfacing (linear feet)	26,200	27,800	33,800	22,975	27,835
Potholes repaired	271	413	524	531	321
Sanitation					
Cu. Yds. Garbage collected	28,655	28,243	29,675	30,022	30,795
Cu. Yds Trash collected	52,796	50,111	54,875	49,140	49,140
Culture and recreation					
Fitness center admissions	73,764	76,311	84,353	81,868	70,558
Water					
Number of water meters	10,957	10,987	11,189	11,391	11,592
Average daily consumption (millions of gallons)	3.1	4.0	3.8	4.1	3.9
Water main breaks	491	440	299	437	483
Wastewater					
Average daily sewage treatment (thousands of gallons)	3.4	3.9	4.0	3.5	2.8
Golf Course					
Number of Paid Rounds Played	42,540	38,594	38,901	34,961	32,731

Source: Various City departments

Notes: N/A - Data not available

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
2,489	2,642	2,737	2,538	2,354
9,652	15,352	16,098	16,603	14,619
1,603	1,799	1,409	1,559	1,483
600	320	600	690	725
22,100	19,887	23,559	38,365	60,472
1,260	996	1,012	1,236	465
29,279	29,282	29,894	29,642	27,961
52,250	48,136	78,900	48,368	45,778
62,828	62,245	53,401	78,118	64,989
11,743	11,913	11,968	12,015	12,061
3.8	4.0	4.0	3.9	4.6
467	455	498	417	666
3.9	3.2	2.8	3.7	2.8
32,433	35,839	36,009	31,271	34,848

CITY OF LA PORTE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM

Last Ten Fiscal Years

Function / Program	Fiscal Year				
	2002	2003	2004	2005	2006
Public Safety					
Police Station	1	1	1	1	1
Police Officers	71	72	72	72	73
Reserve Officers	5	5	5	5	5
Fire Stations	4	4	4	4	4
Sanitation					
Collection trucks	13	14	14	14	14
Highways and streets					
Streets (miles)	164	164	164	211	217
Streetlights	2,109	1,533	1,665	2,192	1,803
Traffic signals	3	3	3	3	3
Culture and recreation					
Parks acreage	463	463	463	337	339
Parks	18	19	19	21	21
Swimming pools	6	6	6	6	6
Recreation Centers	1	1	1	1	1
Senior Center	1	1	1	1	1
Water and Sewer					
Water mains (miles)	231	231	231	165	168
Fire hydrants	1,800	1,800	1,800	1,800	1,800
Sanitary Sewers (miles)	186	187	187	187	187
Storm sewers (miles)	88	89	89	89	92

Source: City Departments

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
1	1	1	1	1
74	74	74	75	75
6	2	1	2	2
4	4	4	4	4
14	14	14	14	14
211	295	126	126	126
1,804	2,400	2,387	2,387	2,415
3	3	7	5	5
347	347	356	356	356
22	22	21	21	21
6	6	6	5	5
1	1	1	4	4
1	1	1	1	1
176	178	180	180	181
1,076	1,161	1,168	1,179	1,186
189	189	191	191	192
92	92	92	95	97



City of La Porte, Texas

FINANCIAL MANAGEMENT POLICIES



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3. Fund Balance/Reserve Policies
 - General Fund
 - Other operating funds
 - Debt service fund
4. Debt Policies
 - General obligation bonds or certificates of obligations
 - Revenue supported bonds
 - Debt management
 - Bond term
 - Debt limits
 - Structure
 - Refundings
5. Capital Budget Policies
 - Capital improvement program
 - Operated budget impacts
 - Repair and replacement
 - Financing
6. Accounting Policies
 - Accounting standards
 - Internal control
 - Annual audit
 - External reporting
 - GFOA Certificate of Achievement Award
7. Investment Policies

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

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

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

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

FINANCIAL MANAGEMENT POLICIES

1. OPERATING BUDGET POLICIES

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

Balanced budget

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

Cost Recovery

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

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

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

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

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

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

Borrowing for operating expenditures (expenses)

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

Performance evaluation

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

Budgetary controls

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

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

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

Basis of Budgeting

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

Self-supporting enterprises

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

Service planning

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

Contingencies

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

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

GFOA Distinguished Budget Presentation Award

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

2. REVENUE POLICIES

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

Revenue structure

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

One-time revenues

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

Revenue collection

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

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

Sources of services financing

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

Tax base capacity

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

User fees

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

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

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

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

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

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

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

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

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

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

Administrative Transfers

The City shall recover from selected enterprise operations an administrative fee. The fee shall be considered a payment for certain administrative functions (oversight management, accounting, human

resource assistance, etc) and for payments in-lieu of taxes (i.e. if the operation was operated by someone other than the City, the City would receive property tax revenues).

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

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

3. **FUND BALANCE / RESERVE POLICIES**

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

General Fund

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

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

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

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

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

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

Utility Fund

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

Other Operating Funds

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

Debt Service Funds

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

Rate Stabilization Reserves

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

4. DEBT POLICIES

The objectives of the debt management policies is to maintain the City's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development of the City without endangering the City's ability to finance essential City services. Debt financing may include, but is not limited to, general obligation bonds, revenue bonds and certificates of obligation. The underlying asset that is being financed should have a longer useful life than the maturity schedule of the debt issued for the financing of the asset. Since issuing debt costs more to the entity than purchasing assets outright, the use of financing will be carefully evaluated to ensure that benefits, tangible and/or intangible derived from financing exceed the related financing costs.

General obligation bonds or certificates of obligations

The City shall utilize tax supported general obligation bonds or certificates of obligations to finance only those capital improvements and long term assets which have been determined to be essential to the maintenance or development of the City.

Revenue supported bonds

The City shall utilize, where feasible, revenue supported or backed bonds to finance public improvements for its enterprise operations.

Debt management

The City shall strive to maintain a balanced relationship between debt service requirements and current operating costs, encourage growth of the tax base, actively seek alternative funding sources, minimize interest costs and maximize investment rate of returns.

Bond term

The City shall issue bonds with terms no longer than the economic useful life of the project. For revenue supported bonds, principal repayments and associated interest costs shall not exceed projected revenue streams.

Debt Limits

The City evaluates new debt issuance as it relates to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year and an analysis performed to determine the community's ability to assume and support additional debt service payments. When appropriate the issuance of self-supporting revenue bonds and self-supporting general obligation bonds are also considered.

An objective, analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The City strives to achieve the standards at levels below the median industry measures for cities of comparable size.

Structure

Bonds are generally issued with an average life of 20 years or less for general obligation bonds or 20 years for revenue bonds. Typically interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued.

A competitive bidding process is used in offering debt unless the issue warrants a negotiated bid. City staff is committed to providing full and continuous disclosure to rating agencies. Credit ratings are sought from the top three rating agencies as recommended by the Director of Finance. City Staff uses a variety of resources to prepare information that may be useful to rating agencies during a bond rating. The Comprehensive Annual Financial Report (CAFR) contains an annual update of required continuing disclosure under Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure. The CAFR and material events are reported to the Municipal Securities Rule Making Board annually via the Electronic Municipal Market Access system.

Refundings

City staff and the city's financial advisor, monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 5% of the refunded maturities.

5. CAPITAL BUDGET POLICIES

The objective of the capital budget policies is to ensure that the City maintains its public infrastructure in the most efficient manner.

Capital improvement program

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment to minimize future replacement and maintenance costs, and to maintain service levels. As part of the annual budget process, the City shall prepare and adopt a five-year Capital Improvement Program, which shall detail each capital project, the estimated cost, and funding source. When considering new projects, related costs such as operations and maintenance costs are evaluated along with capital expenditures to assess affordability prior to proposal of the projects. An adopted priority system shall be used to rank recommended projects.

Capital Project summaries include the projects and funds necessary over the next five years as part of overall long-term capital planning. Major sources of funding for capital projects are Contributions from operating funds, debt issuance, Federal and State Grants, and surpluses in fund balances/retained earnings. Project costs are capitalized and added to the City's Fixed Assets. If a project does not meet the criteria for capitalization, the costs will be treated as operating expenses and expensed as incurred.

Operating budget impacts

Operating expenditures (expenses) shall be programmed to include the cost of implementing the Capital Improvement Program and shall reflect estimates of all associated personal expenditures (expenses) and operating costs attributable to the capital outlays.

Repair and replacement

The City shall maintain its physical assets at a level adequate to protect the City's capital investments and minimize future maintenance and replacement costs. The capital budget shall provide for the adequate maintenance, repair and orderly replacement of the capital plant and equipment from current revenues where possible.

Financing

There are three basic methods of financing capital requirements:

- Funds may be budgeted from current revenues
- Purchases may be financed through surplus unreserved/undesignated fund balance/retained earnings balances, subject to policy
- Debt may be issued in accordance with policy (Items financed with debt must have useful lives that are less than the maturity of the debt.)

6. ACCOUNTING POLICIES

The objectives of the accounting policies is to ensure that all financial transactions of the City are carried out in accordance to the dictates of the City Charter, State Statutes, and the principles of sound financial management.

Accounting standards

The City shall establish and maintain accounting systems according to the generally accepted accounting principles and standards (GAAP) of the Governmental Finance Officers Associations (GFOA) and the Governmental Accounting Standards Board (GASB). The central system shall be used for financial transactions of all City departments.

Internal Control

The City is responsible for establishing and maintaining an internal control structure designed to provide reasonable, but not absolute, assurance that the assets of the City are protected from loss, theft, or misuse.

The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

Annual audit

An annual audit shall be performed by an independent accounting firm which will issue an official opinion on the annual financial statements with a management letter detailing areas that could be improved. The auditors must be a CPA firm that has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditors report on the City's financial statements must be completed in sufficient time such that the Comprehensive Annual Financial Report (CAFR) may be presented to the City Council at the second Council meeting in March following the fiscal year end.

External Financial Reporting

The Accounting Department prepares and publishes a comprehensive annual financial report (CAFR). The CAFR is the official annual report for the City and contains appropriate statements, schedules and other information for the major operations of the City and its component units. Also included is an official audit opinion, transmittal letter from management, management discussion and analysis, and information that provides continuing disclosure as required by SEC Rule 15c2-12. The CAFR is prepared in accordance with generally accepted accounting principals. The CAFR is published and presented to the City Council on the second City Council meeting in March following the fiscal year end. The CAFR is distributed to appropriate federal/state agencies, and other users, including but not limited to, students, other cities, bondholders, city staff, financial institutions, required information depositories, and others.

The Single Audit report is prepared and presented to grantors no later than nine months following the fiscal year end. The Single Audit report lists the status and current operations of all federal/state and local funding awarded and received.

The Accounting Department distributes monthly reports that include schedules/statements that present interim results of operations and an executive summary.

The Accounting Department prepares such other reports as are sufficient for management to plan, monitor, and control the City's financial affairs. If delays will occur, the Director of Finance will notify City Management and City Council of the delay and the underlying reasons.

GFOA Certificate of Achievement Award

The City shall annually submit necessary documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting as awarded by the Governmental Finance Officers Association of the United States and Canada.

7. **INVESTMENT POLICIES**

The objectives of the investment policies is to ensure that all revenues received by the City are promptly recorded and deposited in designated depositories, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according to the adopted Investment Policy.

The City's formal Investment Policy, as adopted by Ordinance 1802 on January 13, 1992, governs the City's investments.



City of La Porte, Texas Investment Policy

Adopted by the City Council
Of the City of La Porte
On January 13, 1992, by
Ordinance No. 1802



Amended:

November 1995
August 1997
November 2000
February 2003
February 2005
October 2005
July 2009
May 2011

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. 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.

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:

- 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; 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 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 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. 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.