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# CITY OF LA PORTE, TEXAS

## OPERATING BUDGET

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*October 1, 2018 - September 30, 2019*





This budget is estimated to raise less revenue from property taxes than last year's budget by \$-1,509,587, or -6.80%, and of that amount \$274,982 is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Comparison:

	<u>FY2019</u>	<u>FY2018</u>
Adopted Tax Rate	\$0.710/\$100	\$0.710/\$100
Effective Tax Rate	\$0.731/\$100	\$0.795/\$100
Effective Operating Rate	\$0.617/\$100	\$0.673/\$100
Debt Tax Rate	\$0.105/\$100	\$0.105/\$100
Rollback Tax Rate	\$0.771/\$100	\$0.831/\$100

Total debt obligation for City of La Porte secured by property taxes: \$4,733,822.

Record Votes:

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



# MAYOR AND CITY COUNCIL



**Louis Rigby**  
Mayor



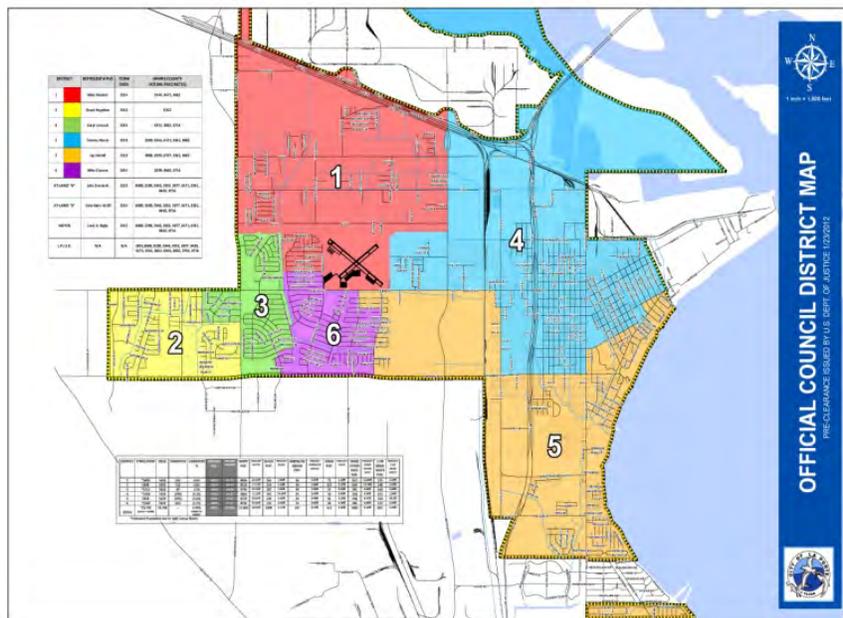
**Danny Earp**  
Councilmember  
District 1



**Chuck Engelken**  
Councilmember  
District 2



**Bill Bentley**  
Councilmember  
District 3



**John P. Zemanek**  
Councilmember  
At Large A



**Dottie Kaminski**  
Councilmember  
At Large B



**Kristin Martin**  
Councilmember  
District 4



**Jay Martin**  
Councilmember  
District 5



**Nancy Ojeda**  
Mayor Pro-Tem  
District 6



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of La Porte  
Texas**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morrill*

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, 2017.

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 2018-2019.

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 2018-2019 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 2018 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 and the La Porte Development Corporation (Section 4B Sales Tax) Fund.

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

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

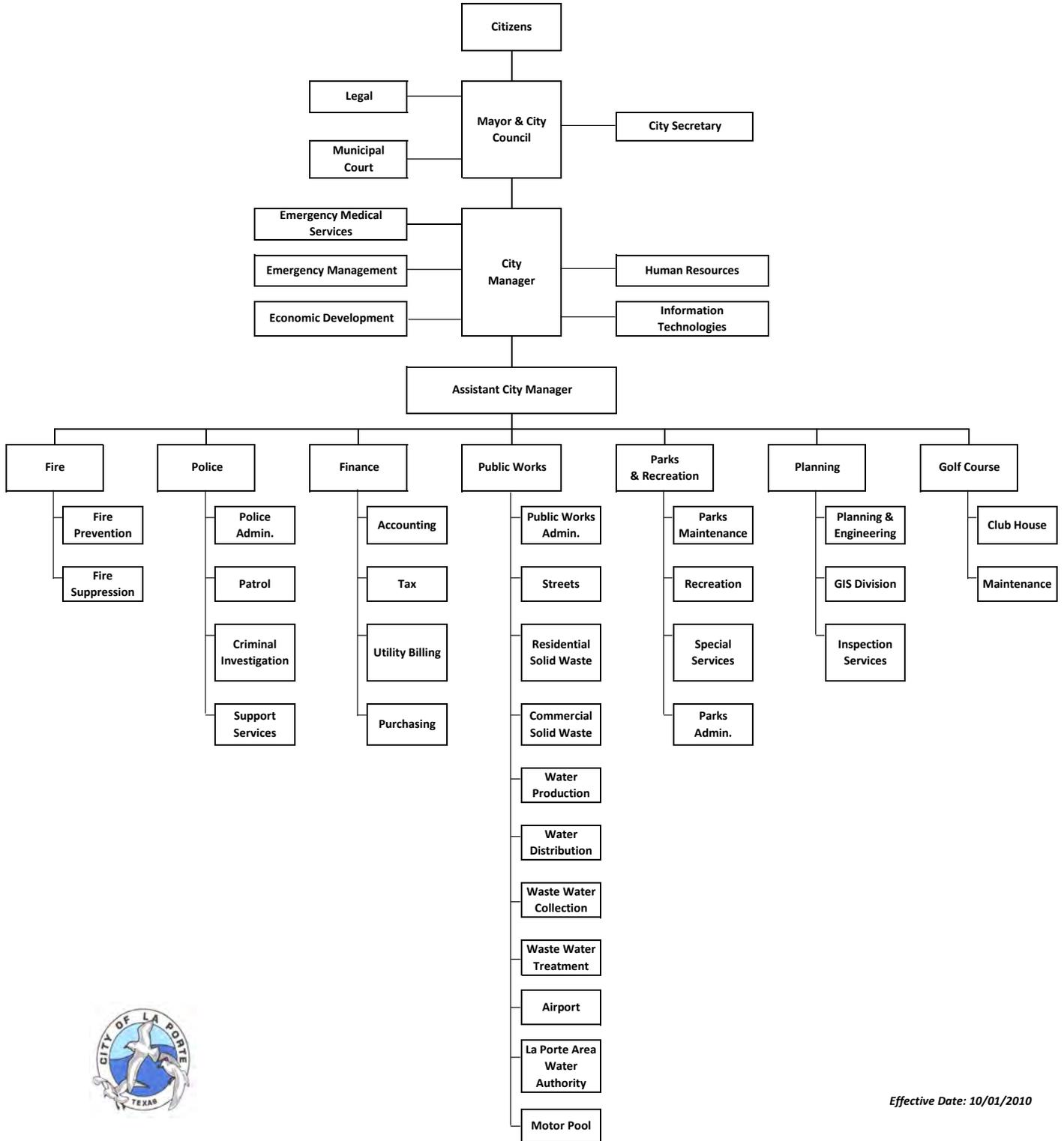
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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

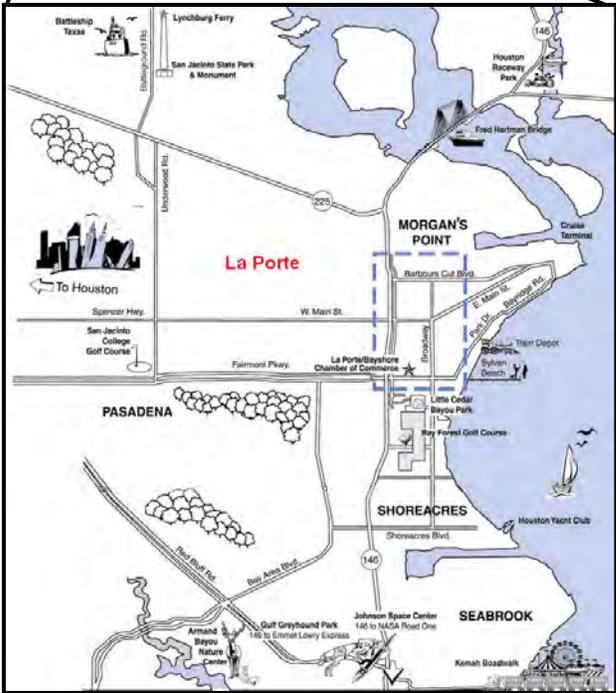
Staff diligently strives to improve the Budget Document each year and participates in the GFOA Distinguished Budget Presentation Award Program. To be eligible for the award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial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

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

# CITY OF LA PORTE ORGANIZATIONAL CHART



Effective Date: 10/01/2010







September 30, 2018

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 2018-19 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, 2018. The budget is the document the City uses in its mission to provide services and to improve the quality of life of its citizens. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	FY 2017-18 ORIGINAL <u>ADOPTED BUDGET</u>	FY 2018-19 <u>ADOPTED BUDGET</u>
General Fund	\$ 48,835,470	\$ 47,292,923
Utility Fund	7,078,221	7,229,336
Enterprise Funds	1,878,115	1,548,208
Internal Service Funds	10,605,687	10,652,199
Capital Improvement Funds	9,081,126	17,252,152
Debt Service Funds	4,526,924	4,733,822
Grant Fund	1,152,584	707,388
Street Maintenance Sales Tax Fund	1,930,000	1,238,000
Emergency Services District	1,087,507	1,056,052
Hotel/Motel Fund	743,805	693,703
La Porte Development Corporation	3,834,526	3,550,807
Tax Increment Reinvestment*	<u>1,991,430</u>	<u>0</u>
Total Authorized Operations	\$92,745,395	\$95,954,590

*\*The TIRZ budget of \$3,488,681 was adopted after the original budget adoption on December 10, 2018.*

The priorities of La Porte's city government are many, and this year's budget is based around the following themes: (1) no increase in the property tax rate, (2) no utility fund rate increase, (3) merit increases for employees, (4) capital projects, (5) customer service, (6) economic development, (7) stabilize revenue streams necessary to protect City assets, (8) continue providing the best services at the lowest cost. This budget continues to provide a high level of service to the entire La Porte community, and at the same time, it is designed to keep ad valorem taxes at the same rate as in prior years.

The fiscal year 2019 budget represents an increase of \$3,209,195, or approximately 3.5%, when compared to last year's budget. The major factor driving the increase over the prior year is expenditures for capital improvement projects. This budget is built around discussions that took place during the City Council's spring budget retreat. During the retreat with City Council several large projects were identified, and prefunding of nearly \$3 million for an expanded recreation and fitness center and wave pool renovations have been included in the adopted budget for 2019. Additionally, \$9.5 million of bond funding is included for a lift station project in the Lomax area.

While capital improvements continue to be a major focal point in the budget; Council also focused on the employees. The health insurance fund expenditures are projected to increase by approximately 2% from the 2018 budget due to rising claims costs. The Council and the Chapter 172 Board continue to evaluate plan and funding options for the Health Insurance Fund to shield employees and retirees from exponential increases in premiums. The upcoming fiscal year includes changes in pharmacy benefits, which is projected to save the City \$250,000.

A healthy General Fund balance has enabled the City to utilize excess fund balance to cash flow many capital projects. Notable projects included in FY2019 are prefunding for wave pool renovations, prefunding for an expanded recreation and fitness center, drainage and street improvements, and various utility improvement projects. An in depth discussion of capital improvements can be found on page 321. The budget also includes vehicle/equipment replacements of \$664,590.

Conservative revenue estimates and cost containment have contributed to the City's strong financial position. Additionally, the City benefits from its location within the Houston area, and its proximity to the Port of Houston, which ranks second among all U.S. ports in terms of tonnage. The economy of the Houston area continues to outpace many other large U.S. cities due to a well-diversified energy sector. As a result, revenues for the City have remained stable overall.

The 2018-19 City Budget is designed to improve municipal services. Throughout the budget there are planned programs and projects that enhance the work environment and the community. Furthermore, our plan will continue to promote the expansion of recreation amenities for the general population. Staff has aligned our resources to meet the goals and objectives of City Council. Since City Council has provided employees with the resources needed to deliver exceptional services to our citizens, our staff excels in our public programs

## **INTRODUCTION**

### **WHAT IS A BUDGET?**

A budget is a document that sets forth the financial plan the City will follow in providing services to its citizens. It contains guidelines for normal operations as well as capital improvements to benefit the future. The budget is also an instrument whereby basic policies of the City can be presented along with their impact on services and operations. The budget is used by City Administration to monitor its operations and to assist its mid managers in performing their directives. Finally, the budget is the device that communicates to its readers the direction the City will follow in the future. Further information on the Budget Plan and Process can be found on page 29.

## **SUMMARY OF RESOURCES**

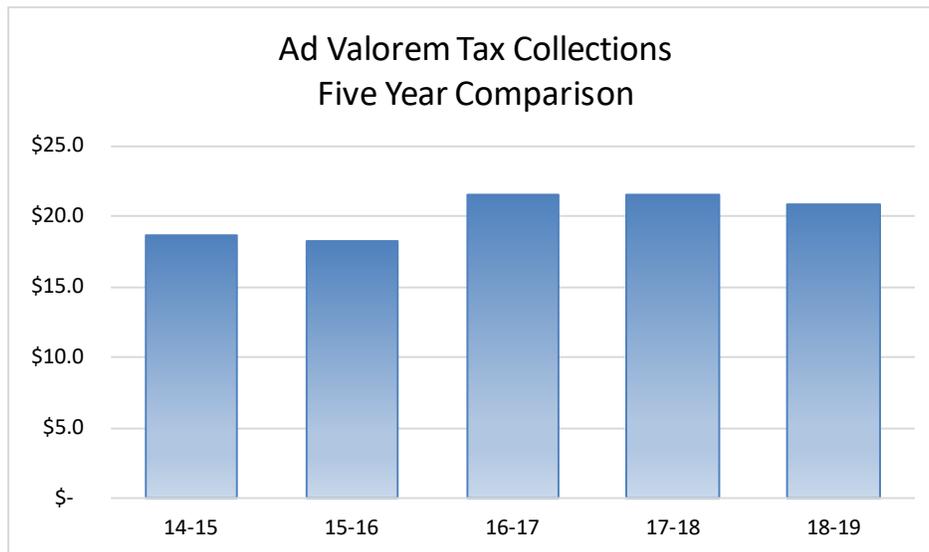
The primary resources for the City of La Porte are taxation and charges for services. The underlying basis for estimation of resource collection is historical trend analysis combined with a conservative attitude.

## RESOURCES DERIVED THROUGH TAXATION

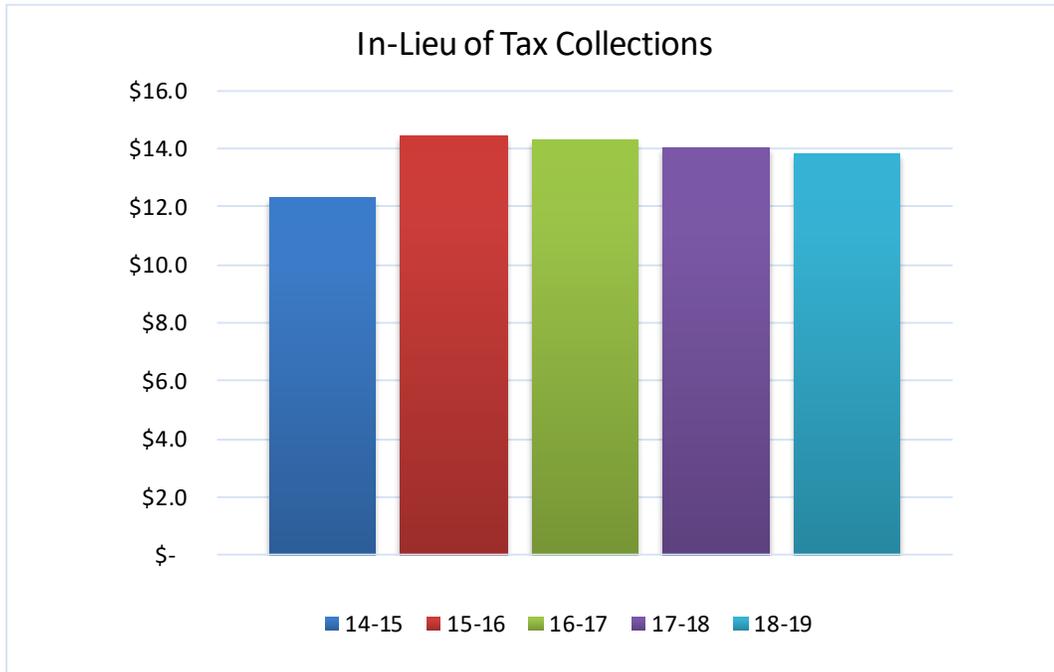
The resources derived from the taxation of property located in the City are the largest resource of the City. The process the City uses is known as Ad Valorem Taxation, which means according to value. Fiscal year 2018-19 will mark the thirtieth year the City has maintained its tax rate at \$0.71 cents per \$100 taxable valuation. The appraisal of property within the City is the responsibility of the Harris County Appraisal District (Appraisal District). The Appraisal District is required under the Texas Property Tax Code to appraise all property within the county on the basis of 100% of its market value. The value of real property within the Appraisal District must be reviewed every three years. Under current legislation, the City Council continues to set tax rates on property. However, if the proposed tax rate, excluding tax rates for repayment of general obligation bonds, and other debt contractual obligations and tax rates adjusted for new improvements, exceed the rollback tax rate, qualified voters of the City may petition for a rollback election to determine whether to limit the tax rate to no more than the rollback tax rate.

As authorized by state law, the City Council has approved certain exemptions to its citizens. Residential homeowners qualify for a homestead exemption that is equal to 20% of their appraised value, which is the maximum allowed by law. Citizens who are over 65 years of age qualify for an additional exemption, which exempts the first \$60,000 of assessed value and their taxes have been frozen at 2016 levels. Additional exemptions are available for the disabled.

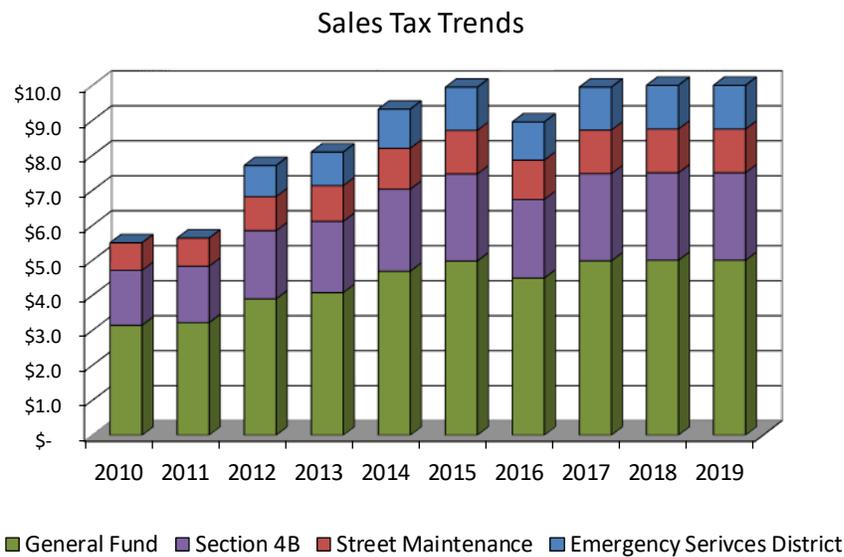
For fiscal year 2018-19, the City expects to collect \$20.8 million through the ad valorem tax process. The graph below portrays the actual collections for the last three fiscal years, estimated collections for fiscal year 2017-18 and projected collections for 2018-19.



Another major revenue source is the collection of "In Lieu of Tax" payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 37. The City expects to collect \$13.75 million from this revenue source. The graph on the following page shows that collections increased have remained steady from 2015-2018; however, projections for 2019 are approximately \$400,000 lower due to less inventory. In fiscal year 2018, the City received additional revenues due to larger than anticipated warehouse inventories. On January 1, 2008, the City entered into new industrial contracts, which extend to December 31, 2019. Industries make payments in lieu of taxes at a percentage of what the City's taxes would be if 100% of the industry was in the City. During the initial 6 years of the contracts the rate was 62%. In fiscal year 2016, the percentage increased to 63%.



Sales Taxes are generated when goods and services are sold in the City. The State of Texas is the collecting agency for these taxes and submits to the City the portion the City is due. The current sales tax rate in our jurisdiction is 8.25%, which is comprised of 6.25% for the State, 1% for the City, ½% for the La Porte Development Corporation, ¼% for the Street Maintenance Sales Tax, and ¼% for the Emergency Services District. The City estimates the amount it expects to receive from sales taxes based on historical and current economic trends. Due to additional growth in retail and an upward trend in sales tax receipts, this revenue source has increased significantly over the last few years; however, in 2016 the City’s sales tax receipts were down slightly due to the downturn in the energy sector. The City expects to collect \$5 million for the General Fund and \$2.5 million for Section 4B Economic Development from this revenue source. It is estimated that the Street Maintenance Sales Tax and Emergency Services Sales Tax will generate approximately \$1.25 million each.



The final major revenue source is the levying of Franchise Fees to Utilities operating in the City of La Porte. State Law governs the amount of the levy. The City expects to receive \$2.9 million from this revenue source in fiscal year 2018-19.

**RESOURCES DERIVED THROUGH CHARGES FOR SERVICES**

The City provides many services to its Citizens. Some are required for the basic health and well-being of the individual while others improve the quality of life. The total projection for Charges for Services revenues in Fiscal year 2018-19 is \$19.3 million. Listed below are major sources of revenues received from services rendered.

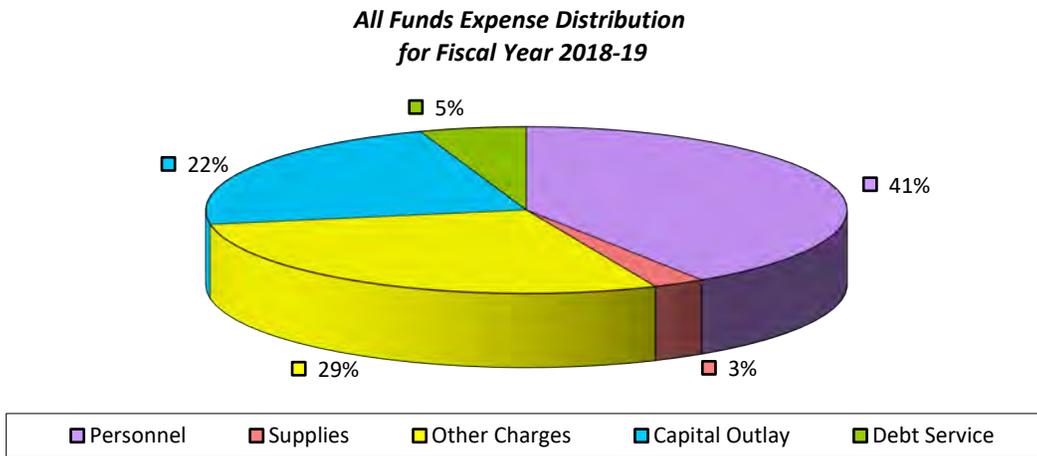
Service Rendered	Projected 2018-19 Resources
Water Production & Distribution	\$ 5,984,341
Wastewater Collection & Treatment	3,431,750
Residential Solid Waste Collection	2,250,000
Golf Course Fees	1,153,295
Motor Pool Lease & Maintenance Fees	3,649,633

**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 \$647,700 on its idle funds during fiscal year 2018-19. The projection of this resource is based on a cash flow analysis and a conservative interest earnings yield based on current economic conditions.

**SUMMARY OF EXPENDITURES**

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



As with most Governmental Entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for \$23.7 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 41% of the City's expense distribution across all funds. Regular salaries, overtime, and benefits account for 66% of the budget in the General Fund. The Debt Service category is the total dollars expended to pay interest and principal on existing debt, which represents \$4.7 million, or 5% of the City's total budget.

The Capital Outlay category includes procurement of vehicles totaling \$664,590, Capital Improvement Projects totaling \$19.2 million, and various capital items, which are listed on page 76, from departmental budgets. Capital improvement continues to be a focus of City Council.

The Supplies category includes office supplies, fuel, chemicals and other supplies. The supplies category accounts for \$2.3 million of the budget.

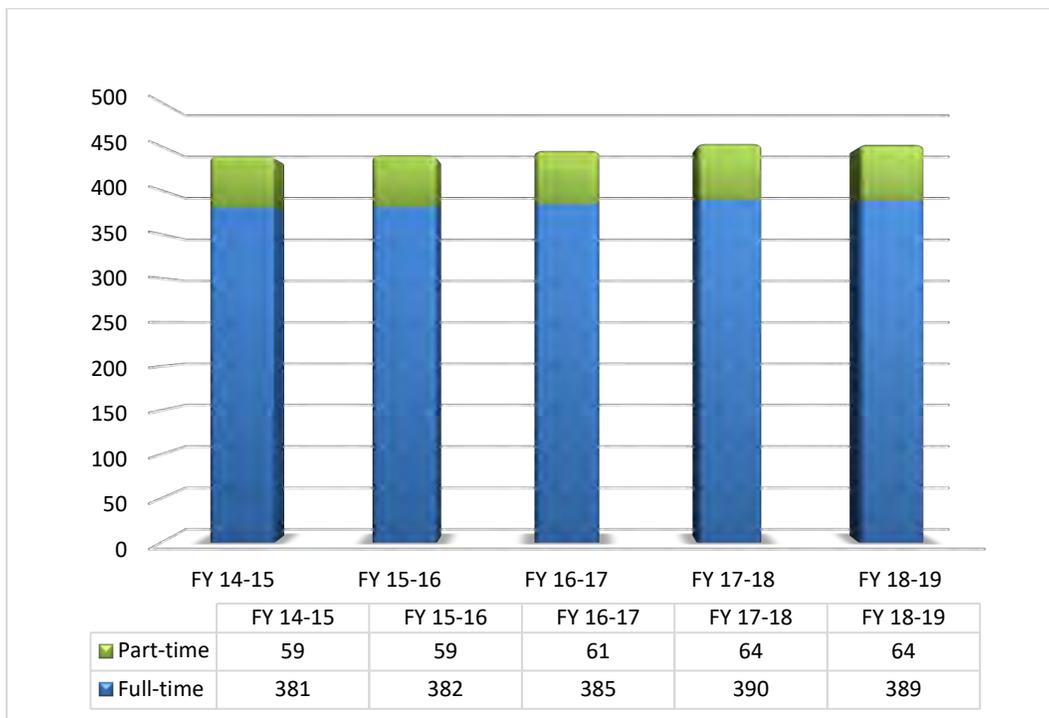
The Other category includes items such as utilities, training and education, and maintenance. This category totals \$25 million and represents 29% of the total budget. One of the largest expenditures in this category is for health insurance claims and administration costs and property insurance, which are both located in the Insurance Fund. These two expenditures total approximately \$8.7 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to \$4.8 million annually.

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

### PERSONNEL CHANGES

Staffing levels for fiscal year 2018-19 remained unchanged for all City departments with the exception of Finance. The Tax division roster was reduced by one position, the Revenue Collections Manager. The City outsourced tax billing services to Goose Creek ISD two years ago. While the City still serves as a collection center, the elimination of the billing function allowed the City to reduce staff.

Below is a chart reflecting the personnel changes in the City from FY 2015 through FY 2019.



## 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 2017-18 are currently estimated at \$48,447,394 which is \$1,808,169 or 3.88% greater than our original budget projection, which is primarily due to increased property tax, sales taxes and in-lieu of tax collections. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection 2017-18	Current Estimate 2017-18	Variance	Percent
General Property Taxes	\$ 17,960,500	\$ 18,260,500	\$ 300,000	1.67%
Franchise Taxes	2,428,769	2,551,359	122,590	5.05%
Sales Taxes	4,500,000	5,000,000	500,000	11.11%
Industrial Payments	13,375,000	14,028,000	653,000	4.88%
Other Taxes	90,000	90,000	0	0.00%
Licenses & Permits	491,500	661,275	169,775	34.54%
Fines & Forfeits	1,556,150	1,549,550	(6,600)	-0.42%
Charges for Services	4,087,367	4,111,458	24,091	0.59%
Parks & Recreation	268,000	276,230	8,230	3.07%
Recreation & Fitness Center	264,400	265,200	800	0.30%
Golf Course	1,065,925	1,027,208	(38,717)	-3.63%
Miscellaneous	100,000	100,000	0	0.00%
Operating Transfers	126,614	126,614	0	0.00%
Interest	<u>325,000</u>	<u>400,000</u>	<u>75,000</u>	23.08%
<b>Total</b>	<b>\$46,639,225</b>	<b>\$ 48,447,394</b>	<b>\$ 1,808,169</b>	<b>3.88%</b>

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

**Franchise Taxes** are projected to increase by 5% due to a substation that was added in the prior year. CenterPoint energy provides the City with a recalculation each year in May, and the FY2018 estimate includes three months at the increased rate.

**Sales Taxes** are estimated to be higher than originally budgeted by \$500,000 or 11% due to an upward economic trend. As discussed, this revenue stream is dependent on the energy sector.

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

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

The revenues for the new fiscal year are projected at \$48,159,779, which is \$1,520,554, or 3.26%, higher than they were compared to the 2017-18 original projection. The revenues for the new fiscal year are shown below:

Category	Original Projection 2017-18	Projection 2018-19	Variance	Percent
General Property Taxes	\$ 17,960,500	\$ 17,676,500	(\$ 284,000)	-1.58%
Franchise Taxes	2,428,769	2,919,131	490,362	20.19%
Sales Taxes	4,500,000	5,000,000	500,000	11.11%
Industrial Payments	13,375,000	13,750,000	375,000	2.80%
Other Taxes	90,000	90,000	0	0.00%
Licenses & Permits	491,500	646,150	154,650	31.46%
Fines & Forfeits	1,556,150	1,559,550	3,400	0.22%
Charges for Services	4,087,367	4,194,639	107,272	2.62%
Parks & Recreation	268,000	278,700	10,700	3.99%
Recreation & Fitness Center	264,400	265,200	800	0.30%
Golf Course	1,065,925	1,153,295	87,370	8.20%
Miscellaneous	100,000	100,000	0	0.00%
Operating Transfers	126,614	126,614	0	0.00%
Interest	<u>325,000</u>	<u>400,000</u>	<u>75,000</u>	23.08%
Total	\$46,639,225	\$ 48,159,779	\$ 1,520,554	3.26%

**Property taxes** are projected to decrease by 1.5% from the original 2018 original budget. The decrease is due to a loss in residential home values resulting from Hurricane Harvey.

**Franchise Taxes** are projected to increase by 20% due to a substation that was added in the prior year. CenterPoint energy provides the City with a recalculation each year in May, and the FY2019 estimate includes a full year at the increased rate.

**Sales Taxes** are projected to grow by 11%. Fueled by the energy sector, the Houston economy continues to grow. The increase from the previous year budget is a reflection of bringing projections for the upcoming year in line with prior year sales tax receipts.

**Industrial Payments** are expected to increase from the original fiscal year 2018 budget by 3%. The 2019 revenues are projected to increase due to continued growth and expansion in the industrial district. Revenues are not projected to be as high as the current year actual (\$14.0 million) due to the uncertainty of inventories housed within the district at January 1st.

**Licenses and Permits** are projected to increase from the current year original budget by 31%, or approximately \$154,650. The information is based on data gathered by the planning department, which expects an increase in development within the coming year.

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

**Golf Course** revenues include a rate increase for the 2019 fiscal year.

**Interest revenues** are projected to continue to increase as a result of the strengthening economy and a rising interest rate environment.

## General Fund Expenditures

The General Fund expenditures for fiscal year 2017-18 are currently estimated at \$47,785,199, which is \$1,467,930 or 3%, less than the fiscal year 2017-18 budget.

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

Department	Budget 2017-18	Current Estimate 2017-18	Variance	Percent
Emergency Services	\$ 5,100,279	\$ 4,778,680	(321,599)	-6.31%
Police	13,741,870	13,250,383	(491,487)	-3.58%
Golf Course	1,716,251	1,702,882	(13,369)	-0.78%
Administration	6,284,634	6,031,068	(253,566)	-4.03%
Finance	1,659,035	1,586,961	(72,074)	-4.34%
Non-Departmental	8,297,194	8,215,892	(81,302)	-0.98%
Public Works	6,176,325	6,142,821	(33,504)	-0.54%
Parks & Recreation	4,615,963	4,541,326	(74,637)	-1.62%
Planning & Engineering	<u>1,661,578</u>	<u>1,535,186</u>	<u>(126,392)</u>	-7.61%
Total	\$ 49,253,129	\$ 47,785,199	(\$ 1,467,930)	-2.98%

The General Fund expenditures for the 2019 fiscal year are budgeted at \$47,292,923, which is \$1,960,206, or 4%, less than the 2017-18 budget. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2017-18	Budget 2018-19	Variance	Percent
Emergency Services	\$ 5,100,279	\$ 5,183,945	83,666	1.64%
Police	13,741,870	13,797,264	55,394	0.40%
Golf Course	1,716,251	1,677,782	(38,469)	-2.24%
Administration	6,284,634	5,540,214	(744,420)	-11.85%
Finance	1,659,035	1,671,244	12,209	0.74%
Non-departmental	8,297,194	6,994,809	(1,302,385)	-15.70%
Public Works	6,176,325	6,403,775	227,450	3.68%
Parks & Recreation	4,615,963	4,422,483	(193,480)	-4.19%
Planning & Engineering	<u>1,661,578</u>	<u>1,601,407</u>	<u>(60,171)</u>	-3.62%
Total	\$ 49,253,129	\$ 47,292,923	(\$ 1,960,206)	-3.98%

Of the thirty-three different General Fund divisions comprising these Departments, eighteen (18) budgeted at amounts equal to or less than their 2017-18 budget level and fourteen (14) have budgets less than 5% greater than the previous year. Most of the divisions have had rising personnel costs associated with an increase in the departmental contributions for health insurance. Only one division, Fire Prevention, has a budget that is greater than a 5% increase over the prior year. These divisional variances are discussed in further detail below.

**Fire Prevention** – The Fire Prevention Division is increasing by 5.10% over the prior year budget. In addition to personnel growth due to health insurance, this division’s budget includes new computers for three vehicles, which will improve field capabilities. An enhanced membership for a Lexipol membership to aid the division with monitoring state law compliance was added in 2019, as well.

**Administration** – The Administration Division budget decreased by 19.5% due to an incentive payment in fiscal year 2018.

**Information Technology** – The IT Division, which is part of the Administration Department, decreased by 18.5% due to a \$500,000 decrease related to a software implementation. The final payment occurred in FY2018. Additionally, a 1/3 refresh of the computer fleet occurred in FY2018 resulted in a \$200,000 decrease for FY2019.

**Non-Departmental** – A \$2 million dollar decrease due to the discontinuation of a transfer to the Utility CIP Fund resulted in a 15.7% decrease for the general fund non-departmental division.

### Utility Fund Revenues

The Utility Fund revenues for fiscal year 2017-18 are currently estimated at \$8,271,250, which is \$5,200 higher than originally projected. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection	Current Estimate	Variance	Percent
	2017-18	2017-18		
Other	\$ 6,500	\$ 6,500	\$ 0	0.00%
Water	4,759,000	4,759,000	0	0.00%
Sewer	3,430,550	3,435,750	5,200	0.15%
Interest	<u>70,000</u>	<u>70,000</u>	<u>0</u>	0.00%
Total	\$ 8,266,050	\$ 8,271,250	\$ 5,200	0.06%

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). The revenues, by revenue category, for the new fiscal year are shown below:

Category	Original Projection	Projection	Variance	Percent
	2017-18	2018-19		
Other	\$ 6,500	\$ 6,500	\$ 0	0.00%
Water	4,759,000	4,759,000	0	0.00%
Sewer	3,430,550	3,431,750	1,200	0.03%
Interest	<u>70,000</u>	<u>70,000</u>	<u>0</u>	0.00%
Total	\$ 8,266,050	\$ 8,267,250	\$ 1,200	0.01%

The revenues for the new fiscal year are projected at \$8,267,250, which is \$1,200 greater than the 2017-18 original projection. Sewer sales are approximately 85% of water sales. The \$1,200 increase is associated with an increase in inspection fees and industrial waste permits. Interest revenues are also anticipated to increase due to higher yields and a healthier fund balance.

### Utility Fund Expenses

The Utility Fund expenses for fiscal year 2017-18 are currently estimated at \$6,837,690, which is \$252,666, or 3.6% less than the Fiscal Year 2017-18 original budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget	Current Estimate	Variance	Percent
	2017-18	2017-18		
Water Production	\$ 629,929	\$ 640,701	\$ 10,772	1.71%
Water Distribution	1,005,397	996,213	(9,184)	-0.91%
Wastewater Collection	1,106,589	1,073,228	(33,361)	-3.01%
Wastewater Treatment	1,362,830	1,312,788	(50,042)	-3.67%
Utility Billing	757,781	690,064	(67,717)	-8.94%
Non-departmental	<u>2,227,830</u>	<u>2,124,696</u>	<u>(103,134)</u>	-4.63%
Total	\$ 7,090,356	\$ 6,837,690	(\$ 252,666)	-3.56%

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

The expenses for the new year are budgeted at \$7,229,336, which is \$138,980, or 1.96% higher than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2017-18	Budget 2018-19	Variance	Percent
Water Production	\$ 629,929	\$ 636,996	\$ 7,067	1.12%
Water Distribution	1,005,397	1,019,613	14,216	1.41%
Wastewater Collection	1,106,589	1,115,832	9,243	0.84%
Wastewater Treatment	1,362,830	1,351,576	(11,254)	-0.83%
Utility Billing	757,781	658,488	(99,293)	-13.10%
Non-departmental	<u>2,227,830</u>	<u>2,446,831</u>	<u>219,001</u>	9.83%
Total	\$ 7,090,356	\$ 7,229,336	\$ 138,980	1.96%

The rising costs in the water and wastewater divisions can mostly be attributed to the increase in the contribution for medical insurance. The utility billing division decreased due reduced costs associated with outsourcing the printing and mailing of utility bills. In fiscal year 2018, the utility fund did not send over funds for debt in an effort to reduce excess reserve balances in the debt fund. A portion of the debt payment was included in 2019 causing close to a 10% increase.

#### **Utility Fund Overall Fund Condition**

The projected 2019 end-of-year working capital balance for the Utility Fund is \$6,659,751, which is approximately 92%, or 336 days of budgeted expenses. This is above the targeted balance of 90 to 120 days of working capital as called for in the City's Financial Management Policies as adopted by City Council. Debt payoffs have had a positive impact on fund balance, as well as continued efforts to boost revenues and control costs.

#### **Other Enterprise Funds**

The other Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supported by user charges. The operations of these funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises. The City has two remaining Enterprise Funds, which are the Airport Fund and the La Porte Area Water Authority.

The Airport Fund, which accounts for all operations at the City of La Porte Municipal Airport, is expected to have a working capital balance at 9/30/19 of \$64,651, which is 359 days. A large capital improvement project, which is a grant match, has drawn down the funds reserves.

The La Porte Area Water Authority is expected to have a working capital balance of \$2,398,029, which leaves the fund with an estimated 590 days of working capital at 9/30/19. The fund includes slight increases in costs for equipment and repairs and a one-time valve replacement project totaling \$180,000; otherwise, the operational costs remain relatively unchanged from the 2018 fiscal year.

## **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 \$664,590 in replacing existing vehicles that have reached the end of their useful life. Also included in the Motor Pool Fund are the maintenance expenses of the City's fleet. The equipment services portion of the budget has been relatively stable.

The Technology Fund is building its fund balance for future technology replacements, such as the SAN server, networks, telephone systems and other major equipment. In the upcoming year, \$106,300 will be expended from this fund for various equipment upgrades/replacements including police department infrastructure and City-wide network improvements.

The Insurance Fund includes \$275,000 for estimated worker's compensation claims, \$470,000 for property insurance and \$6.75 million for estimated health insurance claims. \$480,000 is also included in the health fund for stop loss coverage. As mentioned previously, the City is continuously analyzing ways to stabilize health care claims by evaluating plans and educating participants.

## **Special Revenue Funds**

The City has several Special Revenue Funds, which are used to account for specific revenues that are legally restricted to expenditure for specified purposes. These funds include the La Porte Development Fund, Street Maintenance Fund and Fire Control District, all of which are funded through sales taxes. The City also has a Hotel/Motel Fund which receives revenues from the 7% Hotel/Motel tax, and a La Porte Redevelopment fund, which provides economic growth in our taxing increment zone. All special revenue funds meet or exceed targeted reserves outlined in the financial plan.

## **Capital Outlay Funds**

As has been mentioned throughout this letter, the fiscal year 2018-19 budget maintains a focus on capital improvements that will continue to enhance the community and are geared towards achieving the goals outlined in the Long Range Strategic Plan. The Capital Improvement Funds contain numerous projects that will expand or upgrade the City's infrastructure and facilities, as well as improve the quality of life for La Porte's citizens. The 2018-19 budget includes approximately \$17 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 2019 fiscal year include drainage, streets/sidewalks and various water and sewer projects. The projects are directly related to the strategic plan for the City. A summary of the strategic plan, which focuses on areas such as the parks improvements and drainage goals, can be found beginning on page 39. The projects identified for the fiscal year 2018-19 are described in more detail in the Capital Improvement Funds section beginning on page 321.

## **TARGETED OPERATING BALANCES**

The City strives to maintain a minimum reserve balance of 90 to 120 days of operating expenditures in the General Fund and Utility Fund, and 60 to 90 days of operating expenses in all other Operating Funds.

## **REPORTING LEVELS**

The following represents the reporting structure used in this document.

Fund  
Department  
Division  
Line Item Detail

Departments cross fund lines, for example, the Utility Fund divisions are under the management of the Directors of Public Works and Finance. A description of the Organization of Funds for the City can be found on page 34.

## **LONG RANGE STRATEGIC PLANS**

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

## **DEBT MANAGEMENT**

The City has a Debt Management Plan that covers all of its debt service accounts. The plan outlines the extinguishment of current debt as well as future debt issues. The plan places emphasis on the next ten years. The plan is reproduced in its entirety in the Debt Service Section of this budget document beginning on page 341.

For fiscal year 2019, the General Debt Service Fund is designed around a tax rate of 10.5 cents per \$100 dollar assessed valuation. This rate allows for the servicing of existing debt and the issuance of new debt. This rate of 10.5 cents is equal to 14.8% of the total property tax rate.

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

## **CASH MANAGEMENT**

The City continually revises and improves its cash management practices. The Treasurer is responsible for monitoring the City's cash position and for the prudent investing of the City's idle funds. Staff continuously performs analyses of operational cash flows. The City's philosophy is to match our investments with cash flows and rate yields. The City's Investment Policy is reviewed and approved by the City Council annually, and is recognized and certified by the Government Treasurers' Organization of Texas. The objectives of the Investment Policy are safety, liquidity, yield and risk of loss. The City uses the 6-month treasury as a benchmark to measure the City's performance. The Council's Fiscal Affairs Committee reviews the portfolio quarterly.

## **RISK MANAGEMENT**

Liability insurance premiums are projected to remain in line with fiscal year 2017 at \$400,000. Worker's compensation premiums have begun to steadily increase from 2015 levels. The premiums calculate off of a rolling average, and an unfavorable year can greatly impact costs. The City, in cooperation with the Texas Municipal League Risk Pool, has implemented a strategic plan to manage Workers' Compensation issues.

## **LONG RANGE GOALS**

The City Council approved a city-wide Strategic Plan on April 8, 2013. The plan encompasses the goals and core values identified by Council and management. The core values have been identified as: health and public safety,

integrity and accountability, superior customer service and quality in everything that the City employees do. A more detailed outline of the plan is included on page 39. A new plan is currently under development and will be available in the upcoming budget document.

### **FINANCIAL MANAGEMENT POLICIES**

The City Council of the City of La Porte has adopted Financial Management Policies. The City uses these policies as guidelines when making financial decisions. A copy of the policy is found beginning on page 367. Since the policy is a standalone document, the City has elected to leave its Table of Contents with the document.

### **AWARDS**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City for its annual budget for the fiscal year beginning October 1, 2017.

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

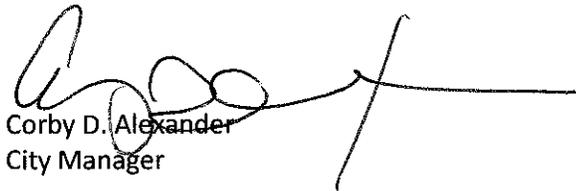
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

### **ACKNOWLEDGMENT**

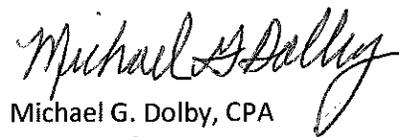
The preparation of the budget on a timely basis could not have been accomplished without the efforts and dedication of the staff of the Department of Finance. We would like to express our appreciation to our staff and other personnel from various departments who assisted in its preparation.

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

Respectfully submitted,



Corby D. Alexander  
City Manager



Michael G. Dolby, CPA  
Director of Finance

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

### **INTRODUCTION**

The city budget is a planning document for the use of financial resources during the fiscal year. The City of La Porte is a complex organization providing a wide range of services to its residents, customers and visitors. City resources annually exceed \$70 million. As with any large organization that provides a mixture of services, planning and management of financial resources are vital to the City. With increasing financial requirements of the School District, State and Federal governments on our citizens, it becomes even more important for the City to adequately plan and manage the use of its financial resources.

### **FUND ACCOUNTING**

In accordance with Generally Accepted Accounting Principles (GAAP), the accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.

Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. It divides our reporting responsibility into several functional types as well as classifications. A brief explanation will facilitate your usage of this document. The minimum number of funds is maintained consistent with legal and managerial requirements.

Governmental fund types are used to account for the city's general government activities and include the General, Debt Service and Capital Project Funds. Proprietary type funds are used to account for operations that provide services to other City departments or that are operated in a manner similar to private business and include both Enterprise and-Internal Service Funds. Additional information on Fund types is available in the Organization of Funds section on page 36.

### **BASIS OF ACCOUNTING**

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

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

## **BASIS OF BUDGETING**

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

## **ACCOUNTING CODE STRUCTURE**

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

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

**Abbreviations:**

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

## **THE BUDGET PROCESS**

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

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

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

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

## **LEGAL LEVEL OF BUDGET CONTROL**

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

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

## **AMENDMENT OF APPROVED BUDGET**

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

## BUDGET CALENDAR

A listing of key dates observed in the Fiscal Year 2018-19 Budget Process is as follows:

Saturday	April 14	Pre-Budget Workshop with Council Staff receives direction regarding Long-Range Plans and Capital Goals
Tuesday	April 24	Budget Kickoff – Initial Discussion and Packet Distribution Begin Departmental Input Estimates and Projections
Friday	May 18	Proposed Budgets to Finance Preliminary Revenue Estimates/Projections Completed
Thursday	May 31	Proposed budgets to City Manager (Revenues & Expenditures)
Week	June 11-15	City Manager review with Departments
Thursday	June 21	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
Monday	July 23	City Manager sends City Council Proposed Budget
Week	Aug 13-17	City Manager Budget Workshops with Council
Thursday	Aug 23	Post Notice of Public Hearing and Notice of Property Tax Revenue Increase
Monday	Sep 10	Public Hearing on FY2018-19 Budget
Monday	Sep 10	City Council Adopts Budget

## ORGANIZATION OF FUNDS

The City has the following Fund Types and Funds:

### GOVERNMENTAL FUND TYPES

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

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

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

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

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

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

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

### ENTERPRISE FUNDS

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

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

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

### INTERNAL SERVICE FUNDS

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

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

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

## **CAPITAL IMPROVEMENT FUNDS**

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

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

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

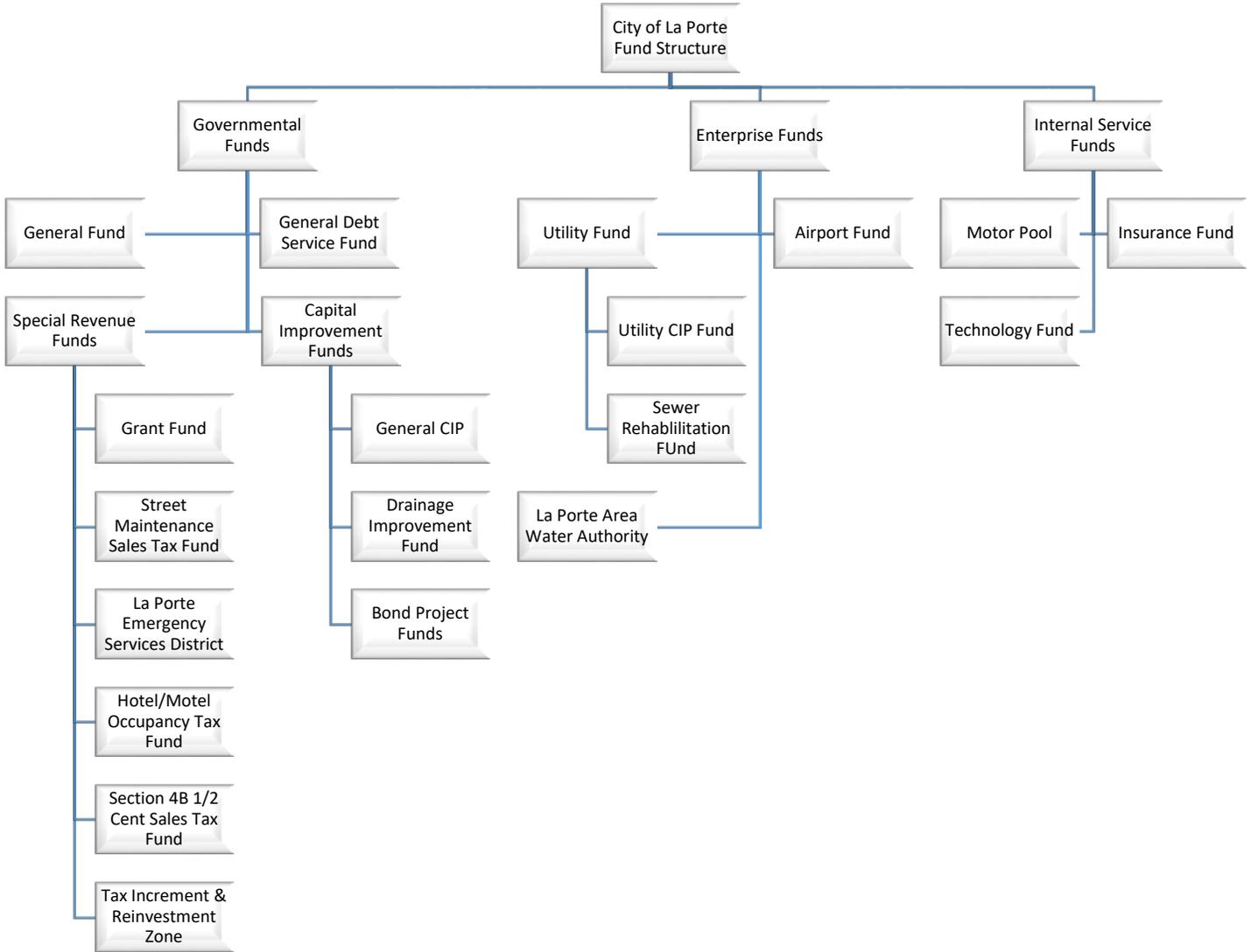
*Drainage Improvement Fund* – Used to account for drainage maintenance throughout the City.

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

## **DEBT SERVICE FUNDS**

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

## ORGANIZATION OF FUNDS



## **DESCRIPTION OF CITY AND ECONOMIC BACKGROUND**

### **LOCATION**

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

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

### **LA PORTE BAYSHORE AREA PROFILE**

Located some 20 miles southeast of Houston on Galveston Bay in Harris County are the three communities that make up the La Porte Bayshore Area: La Porte, Morgan's Point and Shoreacres. The area has a combined population of approximately 40,000. Though much of the image of this area is industrial, the La Porte-Bayshore area is still characterized by an expanse of resort homes. Because of this, and the metropolitan advantages of Houston, La Porte is one of the few communities in the Gulf Coast area that offers this favorable combination. The city's economy is highly concentrated in the oil, gas, and petrochemical industries. The expansion of the Panama Canal that is underway is bringing along some large warehousing and distribution facilities.

### **HARRIS COUNTY**

This 1,778 square mile county is a leading oil, gas and petrochemical area. Harris County has numerous manufacturing plants; the nation's largest concentration of petrochemical plants, the second largest United States seaport in terms of total tonnage, and is a corporate management center. A significant part of the County's major employers, manufacturers, education and financial institutions are located in Houston, the County seat. The Texas Medical Center, located in Harris County, is the nation's largest, providing medical care and educational opportunities. The post-recession recovery of Houston's regional economy continues to outpace that of many other large U.S. cities, as a robust energy sector that is well diversified with both upstream and downstream production, being a leading contributor to a generally resilient economic environment.

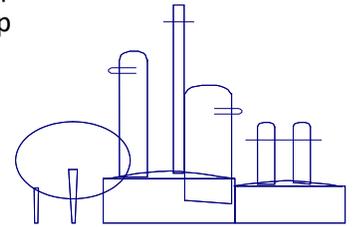
### **LOCAL ECONOMIC SUMMARY**

The City of La Porte is experiencing significant commercial and residential development. Over the past 18 months, multiple restaurants and retail establishments have opened in the City. A large, 30,000 square foot retail strip center opened and a new developer has begun another retail strip center development with an estimated value of \$7 million. Additionally, the housing market in the Houston area, which includes La Porte, has seen a 10% growth in the median price of homes. Residential development is underway at the City's golf course, and a Senior Housing Project with 180 units is expected. Sens Road is another area of proposed residential development.

The Panama Canal expansion is bringing about a significant growth in warehouse operations and hotels. The deepening and widening of the port is prompting expansion of the Barbours Cut Terminal, which is located in La Porte, and the Bayport Terminal, which is located 1 mile outside the City limits, to allow receiving from super container ships. Due to the new "fracking" technology of oil and gas from shale deposits, we anticipate increased growth within our industry corridors as a result of exporting energy to overseas markets.

**THE INDUSTRIAL ZONES**

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



The City and the Industries, many of which have come to the Industrial Zones since the original contracts, are presently under contracts, which extend to December 31, 2019. Under the terms of the current contracts, the industries make payments to the City each year in lieu of taxes. These annual in lieu payments are in an amount which, when added to the full City taxes on the annexed portion, equal 62% of what the City's taxes on the industry would be if 100% of the industry was in the City. After the first six years of the contracts, the percentage increases to 63%. The contracts contain a new construction clause that allows new plant facilities to make in lieu payments on 25% of the value of new additions between now and 2013, after 2014, the percentage drops to 20%. Currently, 140 companies participate in industrial district contracts. These contracts have served as a valuable economic tool for more than 50 years.

Under the City Charter and State Statutes, the City of La Porte has the authority, simply by ordinance of City Council, to annex additional areas. In the past, the City, in order to encourage industrial development in the area, has annexed a strip surrounding the industries identified herein and executed contracts with each separate industry as described above.

**POPULATION**

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

<u>Year</u>	<u>Population</u>	<u>Increase/(Decrease)</u>	<u>Percentage Increase/(Decrease)</u>
2016	35,148	74	0.2%
2015	35,074	261	0.8%
2014	34,813	260	0.8%
2013	34,553	(727)	(2.1%)
2012	35,280	1,142	3.3%
2011	34,138	338	1.0%
2010	33,800	(2,979)	(8.0%)
2009	36,779	1,261	3.6%
2008	35,518	156	0.4%
2007	35,362	537	1.5%

**SERVICES**

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

Strategic Plan  
2013-2017



City of La Porte, Texas

Approved by the City Council on April 8, 2013

## **Overview**

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

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

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

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

## **Mission Statement**

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

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

## **Vision Statement**

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

## **Core Values**

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

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

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

## **Goal and Plan Development**

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

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

The Council-identified goals are:

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

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

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

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

## 2012-2017 Strategic Plan

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

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

**STRATEGIC PLAN GOALS AND OBJECTIVES**

**STAFF GOAL NO. 7: PROVIDE SUPERIOR PUBLIC SAFETY**

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

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

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

PARKS  
 POLICE  
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**STRATEGIC PLAN GOALS AND OBJECTIVES**

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

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

**STAFF GOAL NO. 9: NEIGHBORHOOD PRESERVATION**

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

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

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



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

	Balance 09/30/18	FY 18-19 Revenues	FY 18-19 Expenses	Balance 09/30/19	Change in Fund Balance
<b>Governmental Fund Types:</b>					
General Fund	\$ 40,866,014	\$ 48,159,779	\$ 47,292,923	\$ 41,732,870	\$ 866,856
Grant Fund	1,744,964	372,556	707,388	1,410,132	(334,832)
Street Maintenance Sales Tax	447,348	1,265,000	1,238,000	474,348	27,000
Emergency Services District	692,530	1,254,500	1,056,052	890,978	198,448
Hotel/Motel Occupancy Tax	1,195,078	707,250	693,703	1,208,625	13,547
Section 4B Sales Tax	<u>4,041,257</u>	<u>2,530,000</u>	<u>3,550,807</u>	<u>3,020,450</u>	<u>(1,020,807)</u>
<b>Total Governmental Types</b>	<b>48,987,191</b>	<b>54,289,085</b>	<b>54,538,873</b>	<b>48,737,403</b>	<b>(249,788)</b>
<b>Enterprise:</b>					
Utility	5,621,837	8,267,250	7,229,336	6,659,751	1,037,914
Airport	65,945	64,500	65,794	64,651	(1,294)
La Porte Area Water Authority	<u>2,509,286</u>	<u>1,371,157</u>	<u>1,482,414</u>	<u>2,398,029</u>	<u>(111,257)</u>
<b>Total Enterprise</b>	<b>8,197,068</b>	<b>9,702,907</b>	<b>8,777,544</b>	<b>9,122,431</b>	<b>925,363</b>
<b>Internal Service</b>					
Motor Pool	3,921,513	3,368,593	1,894,274	5,395,832	1,474,319
Insurance Fund	232,228	8,481,936	8,651,625	62,539	(169,689)
Technology Fund	<u>1,811,878</u>	<u>319,540</u>	<u>106,300</u>	<u>2,025,118</u>	<u>213,240</u>
<b>Total Internal Service</b>	<b>5,965,619</b>	<b>12,170,069</b>	<b>10,652,199</b>	<b>7,483,489</b>	<b>1,517,870</b>
<b>Capital Improvement:</b>					
General	797,214	3,666,852	4,435,152	28,914	(768,300)
Utility	2,163,267	18,750	1,295,000	887,017	(1,276,250)
Sewer Rehabilitation	502,223	303,500	350,000	455,723	(46,500)
Drainage Improvement Fund	754,956	286,500	922,000	119,456	(635,500)
2010 C/O Bond Fund	762,750	-	750,000	12,750	(750,000)
2015 C/O Bond Fund	674,029	-	-	674,029	-
2017 TWDB Fund	<u>9,878,009</u>	<u>-</u>	<u>9,500,000</u>	<u>378,009</u>	<u>(9,500,000)</u>
<b>Total Capital Improvement</b>	<b>15,532,448</b>	<b>4,275,602</b>	<b>17,252,152</b>	<b>2,555,898</b>	<b>(12,976,550)</b>
<b>Debt Service:</b>					
General	<u>4,306,671</u>	<u>4,425,845</u>	<u>4,733,822</u>	<u>3,998,694</u>	<u>(307,977)</u>
<b>Total Debt Service</b>	<b>4,306,671</b>	<b>4,425,845</b>	<b>4,733,822</b>	<b>3,998,694</b>	<b>(307,977)</b>
<b>Total All Funds</b>	<b>\$ 82,988,997</b>	<b>\$ 84,863,508</b>	<b>\$ 95,954,590</b>	<b>\$ 71,897,915</b>	<b>\$(11,091,082)</b>

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

**Grant Fund** – the 19% decrease is due to the utilization of reserve funding for the police department (seized funds) and municipal court (technology and security).

**Emergency Services District (Sales Tax)** – the 29% increase is due to reduced capital outlay expenditures for the La Porte Fire Control, Prevention and EMS District. The fund utilizes sales tax revenues passed for the District and is not designed to build up fund balance reserve.

**Section 4B Sales Tax Fund** – the 25% decrease is attributed to a transfer to the General CIP fund to fund several capital improvement projects. A total of \$1,835,700 will be transferred for lighting on Broadway, street improvements and prefunding for a new recreation center.

**Utility Fund** – the 18% increase in fund balance is the result of deferred transfers for debt service to utilize excess balances in the debt service fund.

**Motor Pool Fund** – the 38% increase in fund balance is due to fewer replacements scheduled for the 2019 fiscal year. This fund is designed to build reserves for upcoming replacements.

**Insurance Fund** – the 73% decrease in the insurance fund is due to rising claims costs. In an effort to reduce claims, the City has adopted plan changes and has been educating employees regarding the health plans in an effort to reduce claims expenditures. The 2019 budget also includes an increase in the City's contribution rates to aid in funding the rising costs.

**Technology Fund** – the 12% increase in fund balance is due to fewer upgrades and equipment replacements scheduled for the 2019 fiscal year. This fund is designed to build reserves for upcoming technology replacements.

**General CIP Fund** – 96% decrease due to planned capital improvement projects.

**Utility CIP Fund** – 59% decrease due to planned capital improvement projects.

**Drainage Improvement Fund** – 84% decrease due to the number of annual drainage improvement projects. This fund is not designed to carry a significant fund balance as it receives annual funding from a designated drainage fee.

**2010 C/O Bond Fund** – 98% decrease due to the funding of utilities projects for which the debt was issued.

**2017 TWDB Fund** – 96% decrease due to the funding of Lomax lift station consolidation project for which the debt was issued.

**ORDINANCE NO. 2018-3719**

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019; 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, 2018, through September 30, 2019, has heretofore been presented to the City Council and due deliberation had thereon, was filed in the office of the City Secretary on July 23, 2018, and a public hearing scheduled for September 10, 2018 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, 2018, through September 30, 2019.

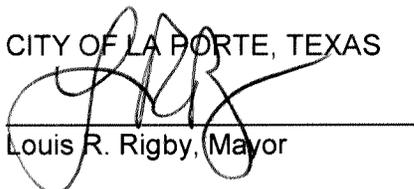
SECTION 2: Be it FURTHER ORDAINED, that the said City Council finds that all things requisite and necessary to the adoption of said Budget have been performed as required by charter or statute.

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.

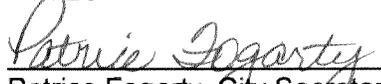
SECTION 4: This Ordinance shall be in effect from and after its passage and approval.

PASSED AND APPROVED this the 10<sup>th</sup> day of September, 2018.

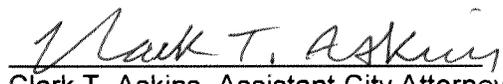
CITY OF LA PORTE, TEXAS

  
\_\_\_\_\_  
Louis R. Rigby, Mayor

ATTEST:

  
\_\_\_\_\_  
Patrice Fogarty, City Secretary

APPROVED:

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

**RESOLUTION NO. 2018-09**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2018 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 2018 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2018 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, 2018, property with a total appraised value of \$3,445,880,516.00 and a total taxable value of \$3,040,666,454.00.

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$274,982.00 as of January 1, 2018;

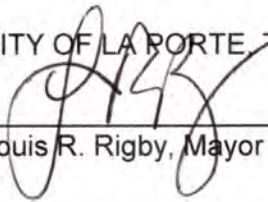
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA PORTE, THAT:

Section 1. The 2018 tax appraisal roll, showing that there was situated in the City of La Porte, as of January 1, 2018, property with a total appraised value of \$3,445,880,516.00 and a total taxable value of \$3,040,666,454.00, as submitted by the Harris County Appraisal District, is hereby adopted;

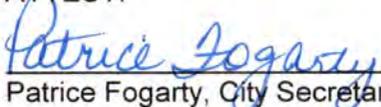
Section 2. The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the offices of City of La Porte for the time required by law preceding 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 24<sup>th</sup> day of September, 2018.

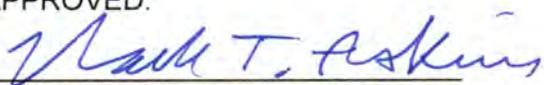
CITY OF LA PORTE, TEXAS

  
\_\_\_\_\_  
Louis R. Rigby, Mayor

ATTEST:

  
\_\_\_\_\_  
Patrice Fogarty, City Secretary

APPROVED:

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

**ORDINANCE NO. 2018-3724**

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, 2018, and ending September 30, 2019, 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, 2018, except so much as may be exempt under the constitution and laws of the United States, this State, and the City of La Porte, the following taxes:

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

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

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

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

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

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

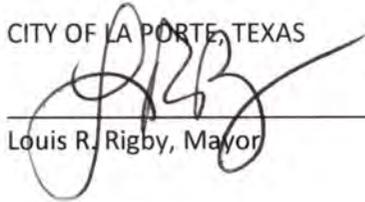
Section 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

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

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

PASSED AND APPROVED this the 24<sup>th</sup> day of September, 2018.

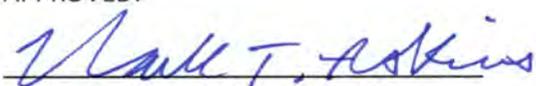
CITY OF LA PORTE, TEXAS

  
\_\_\_\_\_  
Louis R. Rigby, Mayor

ATTEST:

  
\_\_\_\_\_  
Patrice Fogarty, City Secretary

APPROVED:

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

## WATER AND SEWER RATES

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

### RATES FOR WATER SERVICE

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

A. Residential Use:

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

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

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

C. Commercial and Industrial Use:

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

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

D. Volume Charges;

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

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

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

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

\$2.98 per 1,000 gallons.

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

\$3.28 per 1,000 gallons.

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

\$3.77 per 1,000 gallons.

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

#### RATES FOR SEWER SERVICES

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

A. Residential Use:

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

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

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

C. Commercial and Industrial Use:

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

3/4" meter, or smaller meter	\$ 16.95
1" meter:	\$ 25.95
1 ½" meter:	\$ 50.95
2" meter:	\$ 85.95
3" meter:	\$186.95
4" meter, or larger:	\$326.95

D. Volume Charges:

- (1) Since sewer discharge is not metered, all volume charges shall be based on the total water volume charged to the customer.
- (2) Each minimum bill of residential, commercial, and industrial shall include 2,000 gallons of sewage discharge treated each month.
- (3) Each minimum bill of Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water, shall include 2,000 gallons of sewage discharge treated per unit each month per unit.
- (4) Each additional 1,000 gallons treated for a customer each month shall be charged in accordance with the following schedule:

Residential: \$3.00 per 1,000 gallons.

Commercial and Industrial: \$3.00 per 1,000 gallons.

Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water: \$3.00 per 1,000 gallons.

- (5) Computation of Volume based on water purchased:

Residential:

The volume of sewage treated shall be based on 85% of the resident's water volume billed each month. However, the maximum residential charge will be limited to \$35.00 in any given month.

Commercial and Industrial:

The volume of sewage treated will be based upon 85% of the monthly water consumption.

Multi-Units:

The volume charge to Apartment Units, Duplex Units, Individual Mobile Homes in Mobile Home Parks, with units not individually metered for water, shall be based on 85% of the amount of water billed each month.

**CITY OF LA PORTE  
ANALYSIS OF AD VALOREM TAX  
PROPERTY VALUATIONS  
AND LEVIES AND COLLECTIONS**

Fiscal Year	Total Assessment	Tax Rate	Assessed Levy	Total Current Taxes Collected	Percentage of Levy Collected
08-09	2,204,920,061	0.71	15,654,937	15,377,149	98.2%
09-10	2,328,898,509	0.71	16,542,483	16,309,818	98.6%
10-11	2,213,606,718	0.71	15,871,498	15,599,930	98.3%
11-12	2,264,917,078	0.71	16,080,911	15,860,664	98.6%
12-13	2,341,036,448	0.71	16,621,361	16,518,207	99.4%
13-14	2,572,844,865	0.71	18,267,201	18,091,972	99.0%
14-15	2,748,507,384	0.71	19,514,402	19,304,486	98.9%
15-16	3,041,758,024	0.71	21,596,482	21,305,170	98.7%
16-17	3,154,217,617	0.71	22,269,063	22,109,029	99.3%
17-18	3,288,699,407	0.71	23,094,218	22,798,488	98.7%

Assessment basis for all years is 100%.

**CITY OF LA PORTE  
ANALYSIS OF TAX RATE  
FOR FISCAL YEAR 2018-2019**

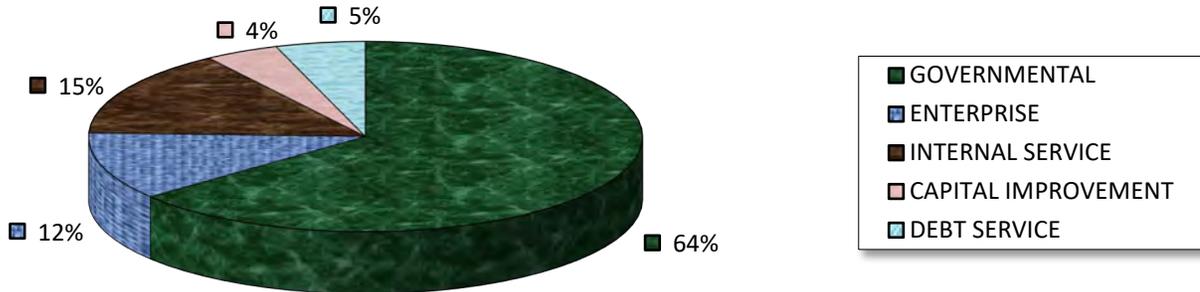
Appraised Valuation (100% Market)	3,445,880,516
Less Exemptions	405,214,062
Total Assessed (Taxable) Value	3,040,666,454
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	21,588,732
Estimated Collection Rate	98.5%
Estimated Tax Collections	21,264,902
Allocated to General Fund (Rate of .605)	18,120,092
Allocated to Debt Service (Rate of .105)	3,144,809

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

	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
<b>REVENUES</b>				
General Property Taxes	\$ 21,488,262	\$ 21,200,500	\$ 21,625,353	\$ 20,823,021
Franchise Taxes	2,252,253	2,428,769	2,551,359	2,919,131
Sales Taxes	9,947,846	9,000,000	10,000,000	10,000,000
Industrial Payments	14,270,899	13,375,000	14,028,000	13,750,000
Other Taxes	911,369	790,000	740,000	790,000
License & Permits	535,741	491,500	661,275	646,150
Fines & Forfeits	1,965,246	1,676,150	1,713,699	1,688,550
Charges for Services	8,996,740	9,025,015	9,043,086	9,345,067
Parks & Recreation	259,357	268,000	276,230	278,700
Recreation & Fitness	273,940	264,400	265,200	265,200
Employee Health Services	5,320,647	5,206,665	5,350,828	6,007,869
Water Revenue	5,964,884	6,255,658	6,040,180	5,984,341
Wastewater Revenue	3,551,728	3,500,550	3,485,750	3,431,750
Intergovernmental	1,077,893	412,986	412,986	242,706
Miscellaneous	525,856	102,850	105,150	99,330
Other Financing Sources	820,960	126,359	126,359	125,816
Operating Transfers - In	8,643,914	10,316,485	9,752,893	7,818,177
Interest Income	602,112	470,150	735,650	647,700
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$ 87,409,647</b>	<b>\$ 84,911,037</b>	<b>\$ 86,913,998</b>	<b>\$ 84,863,508</b>
	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
<b>EXPENDITURES</b>				
Personal Services	\$ 33,538,554	\$ 34,273,607	\$ 33,884,792	\$ 36,208,214
Supplies	2,588,467	2,805,757	2,629,494	2,385,663
Services and Charges	22,182,771	25,916,727	25,103,374	25,092,054
Capital Outlay	6,577,009	12,914,465	21,668,560	19,716,660
Debt Service	3,913,705	4,526,924	4,526,924	4,733,822
Operating Transfers - Out	8,643,914	10,316,485	9,752,893	7,818,177
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES ALL FUNDS</b>	<b>\$ 77,444,420</b>	<b>\$ 90,753,965</b>	<b>\$ 97,566,037</b>	<b>\$ 95,954,590</b>

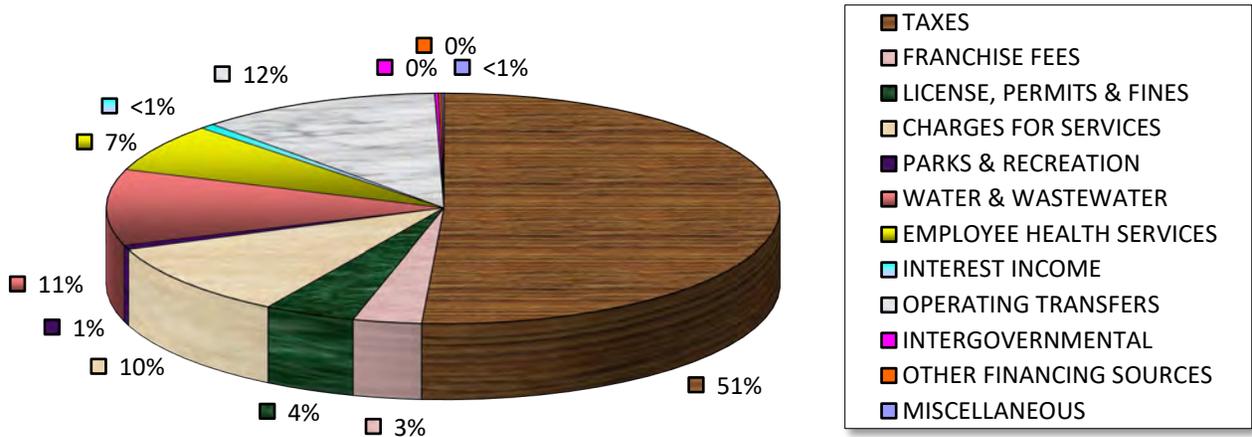
# CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE  
FISCAL YEAR 2018-19



THIS GRAPH ILLUSTRATES PROJECTED REVENUES  
FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2018-19

ALL FUNDS BY REVENUE TYPE  
FISCAL YEAR 2018-19



THIS GRAPH ILLUSTRATES PROJECTED REVENUES  
FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2018-19

**City of La Porte  
Revenue Projection Rationale  
For Year 2018-19**

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.

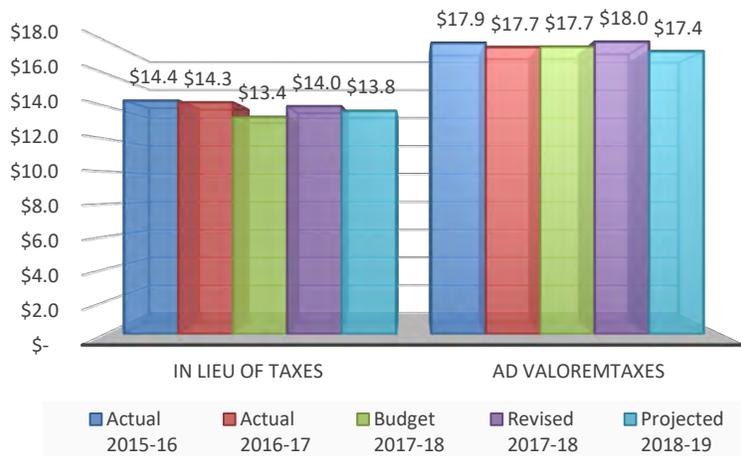
It is the City of La Porte's policy to remain conservative on all estimates made in regard to the collection of revenues. This philosophy prevents us from having to make major adjustments during the year because revenues were based on overly optimistic assumptions.

**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 90% 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 37% of total General Fund revenues. The major component that determines the projected revenue in this category is the proposed net taxable value of all real and personal property located within the City, which is received from the Harris County Appraisal District at the end of August. Projections are calculated using current values and preliminary estimates provided by the county.

**In Lieu of Taxes** - Another major revenue source that is derived through the taxation process is the collection of In Lieu of Taxes, which represent 29% of total general fund revenues. These payments are made by companies located in the City's two industrial zones. The City enters into a contract with each company. The In-Lieu taxable value is 63%. The FY2019 projection is showing a decrease compared with the FY2018 estimate due to inventories. Inventory levels can fluctuate from year to year, so the City has budgeted conservatively based on prior year trends.



**City of La Porte  
Revenue Projection Rationale, Continued  
For Year 2018-19**

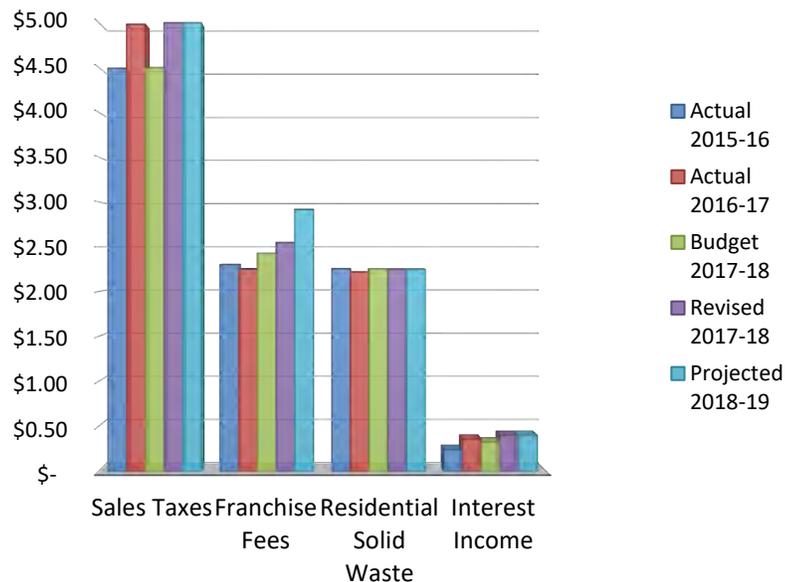
**Sales Tax** - The City’s General Fund receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. FY2019 projections are anticipated to remain steady. The majority of the sales tax revenues generated are from manufacturing and service industries. (The Street Maintenance ¼ Cent Sales Tax and Section 4B ½ Cent Sales Tax, and Emergency Services District ¼ Cent Sales Tax projections have been calculated based on the same assumptions.)

**Franchise Fees** - The City receives franchise fees from utility companies as compensation for the use of right-of-ways. Revenues from natural gas, electric power, telephone and cable television are projected to remain relatively flat for the new fiscal year. The electrical franchise fees represent over 69% 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 FY2019.

**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 be higher due to rate increases for rounds and carts. Weather is a factor that can affect this revenue stream; therefore, a more conservative approach is utilized for projections.

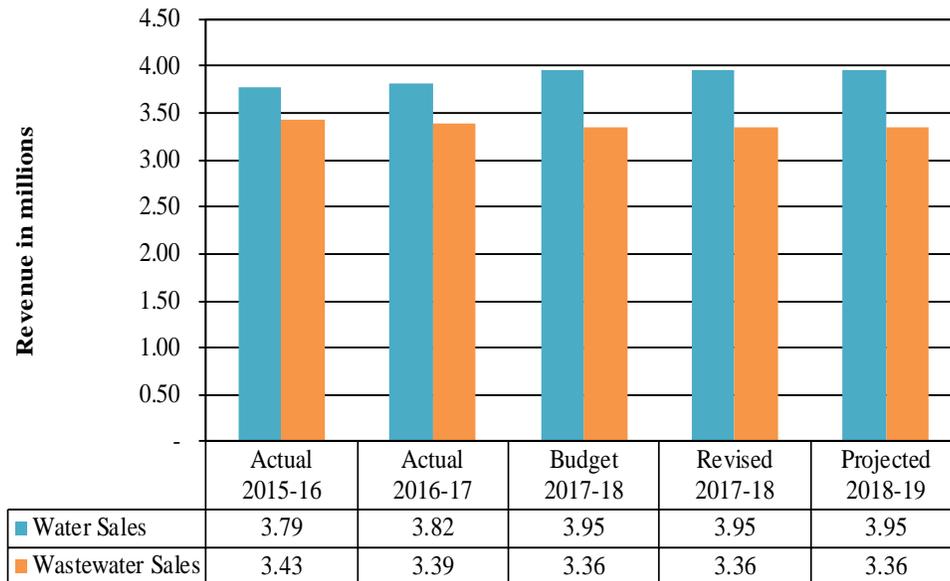
**Interest Income** - This revenue source is calculated based on estimated cash collections and disbursements. The estimated cash flow is then multiplied by the estimated interest rates expected in the new year. Our fiscal year 2018-19 investment income estimate is based on a rate of 2%-2.5%.



**City of La Porte  
Revenue Projection Rationale, Continued  
For Year 2018-19**

**Proprietary Funds**

**Water and Sewer Revenue** - These two revenue accounts represent 88% of total **Utility Fund** revenues. Water Revenue represents proceeds from the sale of potable water to the City of La Porte’s residential and commercial customers. Sewer revenue represents proceeds from the receipt and treatment of sanitary sewage. Sewer is calculated at 85% of water consumption. Both of these revenue sources are dependent on seasonal factors such as rainfall. Fiscal year 2017 has been a relatively wet year, as depicted in the chart below.



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

**La Porte Area Water Authority Water Revenues** are based on the cost of water purchased from the City of Houston Southeast Water Plant. The costs are charged out to the City of La Porte, City of Shoreacres and the City of Morgan’s Point based on anticipated sales of potable water.

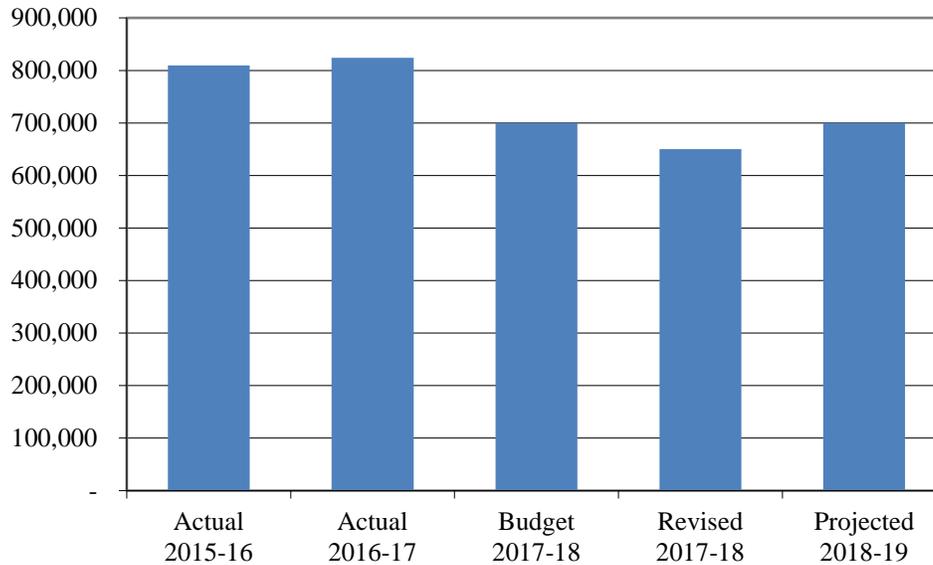
**Charges for Services** represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles.

**Charges to Departments** represent 63% of total **Insurance Fund** revenues this year. These charges are based on anticipated costs of providing health insurance to City employees and retirees. Claims have continued to rise necessitating the City to continue to evaluate contribution levels to maintain the health of the fund. Departmental contributions have been increased for 2019 and alternative plans are being researched. The City will be sending \$1,750,000 from the General Fund in FY2019.

**Charges for Services** represent 96% of total **Technology Fund** revenue. Lease fees are based on future replacement costs for telephones, various networks and server systems.

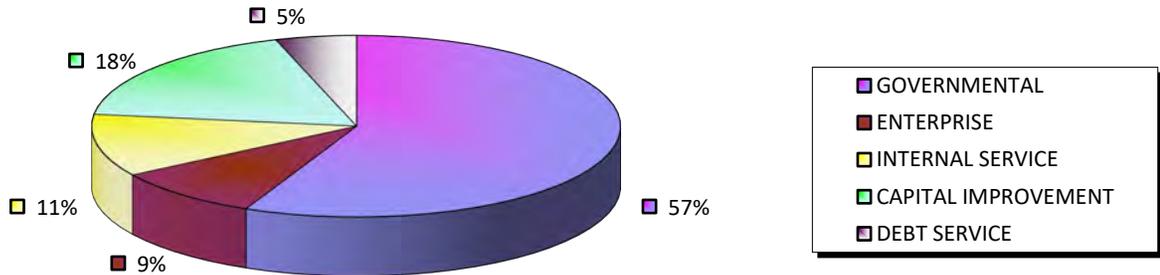
**City of La Porte  
Revenue Projection Rationale, Continued  
For Year 2018-19**

**Hotel/Motel Occupancy Tax Revenues** are collected on the rental of a room or space in a hotel \$2 or more each day. The City imposes a rate of 7%. This revenue stream is projected increase slightly from the current year due to ongoing revenue collection efforts. The City continues to focus on expanding existing and developing new venues to encourage tourism within the City.



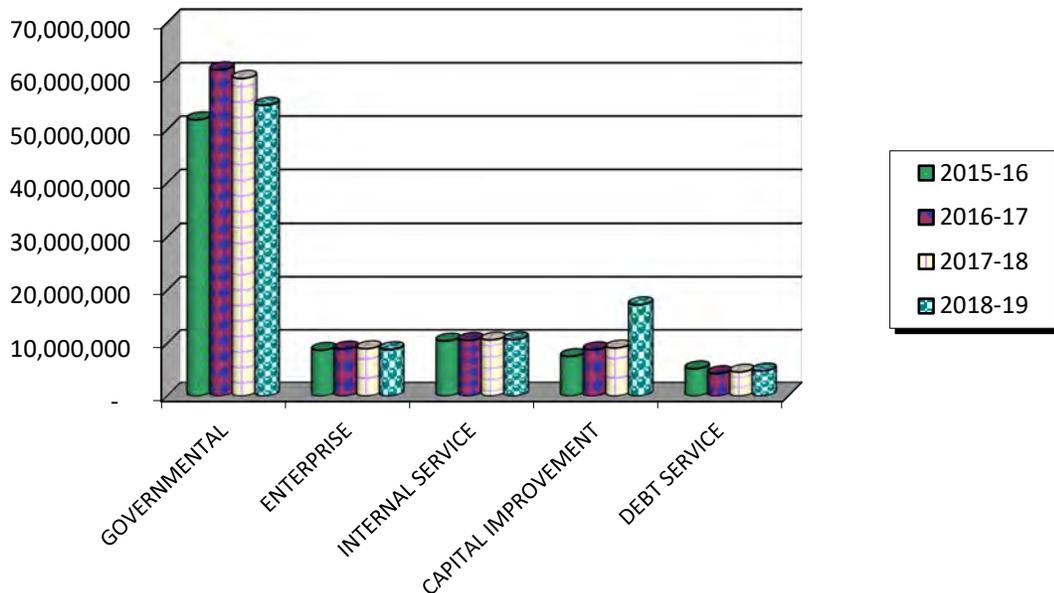
# APPROPRIATION BY FUND

FISCAL YEAR 2018-2019



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2018-19. As shown, the governmental funds, which include the General Fund make up 57% of total appropriations. The General Fund is 49% of the entire budget.

## FOUR YEAR COMPARISON



This graph illustrates a four year comparison of appropriations, for all funds, by fund type. The increase in the Governmental Funds category for FY2017 and FY2018 is primarily due to transfers for capital improvement projects and health care. Capital improvement transfers for FY2019 are down; however, capital improvement projects are increasing in FY2019 due to the use of bond funds.

**City Of La Porte  
Appropriation by Fund**

	Adopted 2015-16	Adopted 2016-17	Adopted 2017-18	Adopted 2018-19
<b>Governmental Fund Types</b>				
General	\$ 43,193,303	\$ 47,089,127	\$ 48,835,470	\$ 47,292,923
Grant Fund	929,342	1,417,967	1,152,584	707,388
Street Maintenance Sales Tax	1,895,000	1,605,313	1,930,000	1,238,000
La Porte Emergency Services Dist	1,372,053	1,302,632	1,087,507	1,056,052
Hotel/Motel	773,071	836,241	743,805	693,703
La Porte Development Corp	1,147,143	2,631,181	3,834,526	3,550,807
Tax Increment Reinvestment	2,514,956	6,309,824	1,991,430	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Governmental Types	51,824,868	61,192,285	59,575,322	54,538,873
<b>Enterprise Funds</b>				
Utility	7,439,169	7,322,478	7,078,221	7,229,336
Airport	63,806	186,773	308,372	65,794
La Porte Area Water Authority	1,149,726	1,391,802	1,569,743	1,482,414
	<hr/>	<hr/>	<hr/>	<hr/>
Total Enterprise	8,652,701	8,901,053	8,956,336	8,777,544
<b>Internal Service Funds</b>				
Motor Pool	2,800,017	2,591,574	1,901,834	1,894,274
Insurance Fund	6,997,143	7,850,066	8,383,353	8,651,625
Technology Fund	622,000	100,000	320,500	106,300
	<hr/>	<hr/>	<hr/>	<hr/>
Total Internal Service	10,419,160	10,541,640	10,605,687	10,652,199
<b>Capital Improvement Funds</b>				
General CIP	1,067,669	3,769,150	3,782,302	4,435,152
Utility CIP	1,080,000	1,040,000	2,005,000	1,295,000
Sewer Rehabilitation CIP	350,000	350,000	350,000	350,000
Drainage Improvement Fund	470,000	365,000	105,000	922,000
2006 CO Bond CIP	-	-	563,592	-
2010 CO Bond CIP	-	-	1,165,846	750,000
2015 CO Bond CIP	4,520,000	3,227,687	609,386	-
TWDB Loan Fund	-	-	500,000	9,500,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Improvement	7,487,669	8,751,837	9,081,126	17,252,152
<b>Debt Service Funds</b>				
General Debt Service	4,190,493	3,913,706	4,526,924	4,733,822
Utility Debt Service	267,409	-	-	-
LPAWA Debt Service	692,850	326,400	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Debt Service	5,150,752	4,240,106	4,526,924	4,733,822
<b>Total Adopted Budget</b>	<b>\$ 83,535,150</b>	<b>\$ 93,626,921</b>	<b>\$ 92,745,395</b>	<b>\$ 95,954,590</b>

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

	Adopted 2015-16	Adopted 2016-17	Adopted 2017-18	Adopted 2018-19
<b>EMERGENCY SERVICES</b>				
Fire Prevention	\$ 340,507	\$ 349,501	\$ 352,961	\$ 377,548
Fire Suppression	1,758,180	1,794,431	1,835,683	1,919,260
Emergency Medical Services	2,703,767	2,696,784	2,835,678	2,887,137
<b>Total Emergency Services</b>	<u>4,802,454</u>	<u>4,840,716</u>	<u>5,024,322</u>	<u>5,183,945</u>
<b>POLICE</b>				
Police Administration	1,029,154	990,247	1,012,607	1,043,160
Police Patrol	6,395,268	6,456,203	6,955,569	7,100,650
Criminal Investigation	2,317,345	2,251,897	2,369,097	2,479,685
Support Services	2,848,489	2,876,905	2,951,344	3,173,769
<b>Total Police</b>	<u>12,590,256</u>	<u>12,575,252</u>	<u>13,288,617</u>	<u>13,797,264</u>
<b>ADMINISTRATION</b>				
Administration	478,288	507,039	800,019	655,053
Emergency Management	310,859	352,601	357,040	342,602
Community Investment	153,650	189,850	119,100	113,515
Human Resources	471,914	543,945	466,526	453,728
Liability Insurance Division	550,656	597,941	749,066	821,586
Employee Health Services	6,446,487	7,252,125	7,634,287	7,830,039
Municipal Court	841,157	860,790	894,262	943,133
IT Division	2,133,199	2,742,048	2,582,759	2,297,960
Technology Replacement	622,000	100,000	320,500	106,300
City Secretary	447,787	465,224	485,994	489,557
Legal	199,845	176,745	184,245	184,220
City Council	62,570	61,865	67,083	60,446
Golf Course Club House	594,797	595,242	597,839	636,988
Golf Course Maintenance	984,028	954,989	1,065,165	1,040,794
<b>Total Administration</b>	<u>14,297,237</u>	<u>15,400,404</u>	<u>16,323,885</u>	<u>15,975,921</u>
<b>FINANCE</b>				
Accounting	852,144	857,123	856,985	894,820
Purchasing	252,031	257,569	269,630	290,268
Tax	471,541	515,613	486,602	486,156
Non-Departmental - GF	5,661,212	8,572,487	9,110,481	6,994,809
Utility Billing	826,992	772,715	753,337	658,488
Non-Departmental - UF	2,603,543	2,471,214	2,264,207	2,446,831
<b>Total Finance</b>	<u>10,667,463</u>	<u>13,446,721</u>	<u>13,741,242</u>	<u>11,771,372</u>
<b>PLANNING &amp; ENGINEERING</b>				
Planning & Engineering	815,198	629,866	417,624	420,236
GIS Division	259,674	258,565	229,944	183,081
Inspection Services	950,261	988,517	950,347	998,090
<b>Total Planning &amp; Engineering</b>	<u>2,025,133</u>	<u>1,876,948</u>	<u>1,597,915</u>	<u>1,601,407</u>
<b>PARKS AND RECREATION</b>				
Parks Maintenance	2,411,789	2,388,763	2,470,647	2,463,004
Recreation	806,931	922,721	963,377	869,056
Special Services	467,660	474,146	485,657	510,167
Administration	599,169	550,636	622,628	580,256
<b>Total Parks and Recreation</b>	<u>4,285,549</u>	<u>4,336,266</u>	<u>4,542,309</u>	<u>4,422,483</u>

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

	Adopted 2015-16	Adopted 2016-17	Adopted 2017-18	Adopted 2018-19
<b>PUBLIC WORKS</b>				
Public Works Administration	367,979	494,575	665,069	714,837
Streets	2,590,454	2,714,256	2,656,098	2,819,692
Residential Solidwaste	2,599,310	2,580,484	2,699,910	2,851,746
Commercial Solidwaste	17,146	17,500	17,500	17,500
Vehicle Maintenance	1,170,667	1,161,976	1,189,703	1,229,684
Vehicle Replacement	1,629,350	1,429,598	712,131	664,590
La Porte Area Water Authority	1,149,726	1,391,802	1,569,743	1,482,414
Airport	63,806	186,773	308,372	65,794
Water Production	623,040	638,754	624,989	636,996
Water Distribution	994,069	1,009,300	994,236	1,019,613
Wastewater Collection	1,066,348	1,074,582	1,093,052	1,115,832
Wastewater Treatment	1,325,177	1,355,913	1,348,400	1,351,576
<b>Total Public Works</b>	<b>13,597,072</b>	<b>14,055,513</b>	<b>13,879,203</b>	<b>13,970,274</b>
<b>MISCELLANEOUS</b>				
Grant Fund	929,342	1,417,967	1,152,584	707,388
Street Maintenance Sales Tax Fund	1,895,000	1,605,313	1,930,000	1,238,000
Emergency Services District	1,372,053	1,302,632	1,087,507	1,056,052
Hotel/Motel	773,071	836,241	743,805	693,703
La Porte Development Corporation	1,147,143	2,631,181	3,834,526	3,550,807
Tax Increment Reinvestment Zone	2,514,956	6,309,824	1,991,430	-
General CIP	1,067,669	3,769,150	3,782,302	4,435,152
Utility CIP	1,080,000	1,040,000	2,005,000	1,295,000
Sewer Rehabilitation CIP	350,000	350,000	350,000	350,000
Drainage Improvement Fund	470,000	365,000	105,000	922,000
2006 C/O Bond CIP	-	-	563,592	-
2010 C/O Bond CIP	-	-	1,165,846	750,000
2015 C/O Bond CIP	4,520,000	3,227,687	609,386	-
TWDB Loan Fund	-	-	500,000	9,500,000
General Debt Service	4,190,493	3,913,706	4,526,924	4,733,822
Utility Debt Service	267,409	-	-	-
LPAWA Debt Service	692,850	326,400	-	-
<b>Total Miscellaneous Funds</b>	<b>21,269,986</b>	<b>27,095,101</b>	<b>24,347,902</b>	<b>29,231,924</b>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 83,535,150</b>	<b>\$ 93,626,921</b>	<b>\$ 92,745,395</b>	<b>\$ 95,954,590</b>

## General Fund – Five Year Forecast

The City began preparing long range forecasts for the General Fund in 2006 and during that time the forecast projected challenging future budget outcomes as the growth in expenditures was projected to outpace growth in revenues. The forecast allowed the Administration, Finance and other City Departments the opportunity to begin identifying and evaluating strategies for improving the financial outlook of the City. The City has been able to maintain solid financial reserves through conservative management and the resilient local and regional economy.

The following chart outlines the City's five-year forecast of general fund revenues and expenditures for FY 2019 through FY 2023. The projections are based upon a series of conservative assumptions and can fluctuate if economic conditions change. The model does not reflect actions the City will take due to budget shortfalls; therefore, the model is utilized merely as a planning tool.

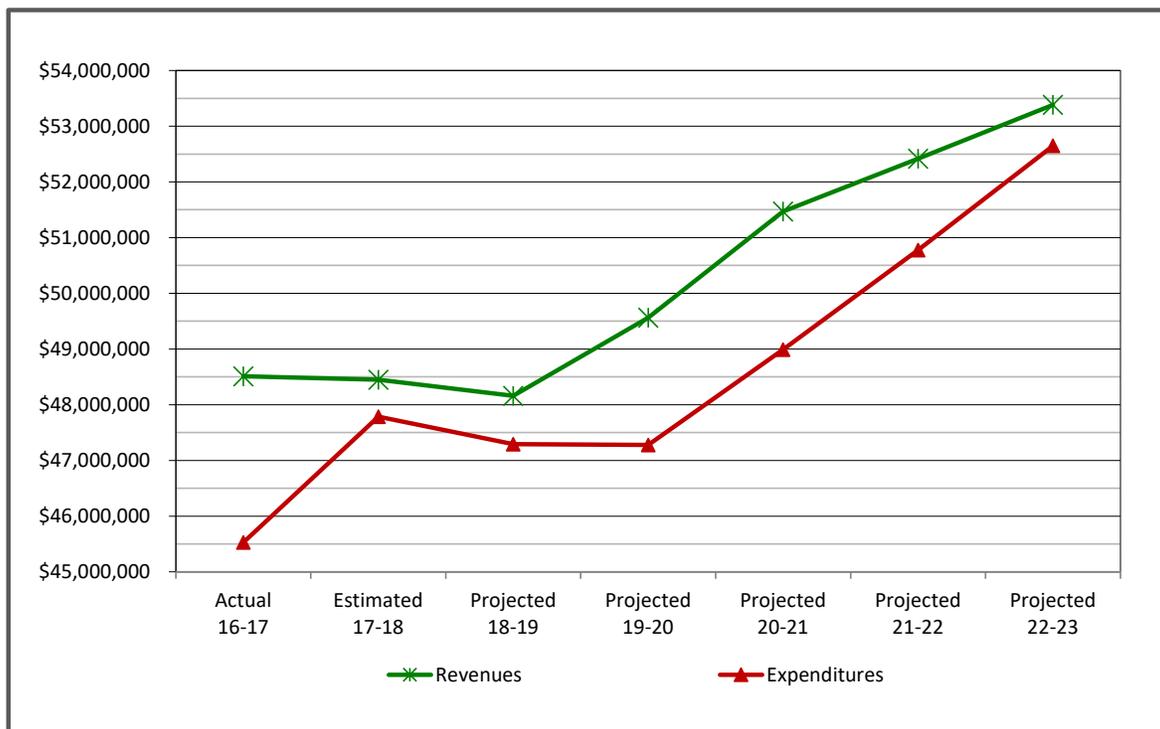
This forecast includes growth rate assumptions for revenue and expenditure growth rates based on the Consumer Price Index (CPI), historical trends, and anticipated growth in the tax base for the period FY 2019 through FY 2023. The City strives to maintain a balance between rising healthcare costs and the ever increasing cost of personnel services with cost containment and stringent financial controls. With the exception of the anticipated increases to the tax base due to new construction in the Industrial District, on average, revenues are projected to increase approximately 1-2.5% in each category; Expenditures are anticipated to grow 3% in supplies and services categories. However, healthcare and personnel services represent future challenges at 8% (for healthcare) and 4.25% average growth (for personnel services). The 2019 budget includes transfers of \$1.9 million for capital projects and a \$1.8 million for health insurance.

**General Fund - Five Year Forecast (preliminary)  
FY 2019 - FY 2023**

	Actual 16-17	Estimated 17-18	Projected 18-19	Projected 19-20	Projected 20-21	Projected 21-22	Projected 22-23
General Property Taxes	\$18,183,811	\$18,260,500	\$17,676,500	\$18,118,413	\$18,571,373	\$19,035,657	\$19,511,549
Franchise Fees	2,252,253	2,551,359	2,919,131	2,956,477	2,994,360	3,032,788	3,071,770
Sales Tax	4,983,437	5,000,000	5,000,000	5,125,000	5,253,125	5,384,453	5,519,064
Industrial Payments	14,270,899	14,028,000	13,750,000	14,401,212	15,539,224	15,694,616	15,851,563
Other Taxes	87,389	90,000	90,000	90,000	90,000	90,000	90,000
License & Permits	535,741	661,275	646,150	659,073	672,254	685,700	699,414
Fines & Forfeits	1,627,468	1,549,550	1,559,550	1,575,146	1,590,897	1,606,806	1,622,874
Charges for Services	4,123,289	4,111,458	4,194,639	4,278,532	4,364,102	4,451,384	4,540,412
Parks & Recreation	259,357	276,230	278,700	284,274	289,959	295,759	301,674
Recreation & Fitness Center	273,940	265,200	265,200	265,200	265,200	265,200	265,200
Golf Course	1,016,014	1,027,208	1,153,295	1,176,361	1,199,888	1,223,886	1,248,364
Miscellaneous	415,667	100,000	100,000	100,000	100,000	100,000	100,000
Operating Transfers	125,126	126,614	126,614	126,614	124,719	126,323	127,963
Interest Income	357,426	400,000	400,000	408,000	416,160	424,483	432,973
<b>Total Revenues</b>	<b>48,511,817</b>	<b>48,447,394</b>	<b>48,159,779</b>	<b>49,564,301</b>	<b>51,471,262</b>	<b>52,417,056</b>	<b>53,382,819</b>
Personnel Services	28,366,156	28,919,136	31,588,003	32,940,598	34,304,692	35,728,404	37,227,757
Supplies	1,776,071	1,900,427	1,635,615	1,684,683	1,735,224	1,787,281	1,840,899
Services and Charges	9,372,534	10,257,073	9,652,755	9,878,960	10,166,329	10,462,318	10,767,188
Capital Outlay	245,484	559,118	91,018	91,018	91,018	91,018	91,018
Transfers	5,766,878	6,149,445	4,325,532	2,681,834	2,694,471	2,707,360	2,720,507
<b>Total Expenditures</b>	<b>45,527,123</b>	<b>47,785,199</b>	<b>47,292,923</b>	<b>47,277,093</b>	<b>48,991,734</b>	<b>50,776,381</b>	<b>52,647,370</b>
Surplus/(Deficit)	\$ 2,984,694	\$ 662,195	\$ 866,856	\$ 2,287,208	\$ 2,479,529	\$ 1,640,675	\$ 735,449

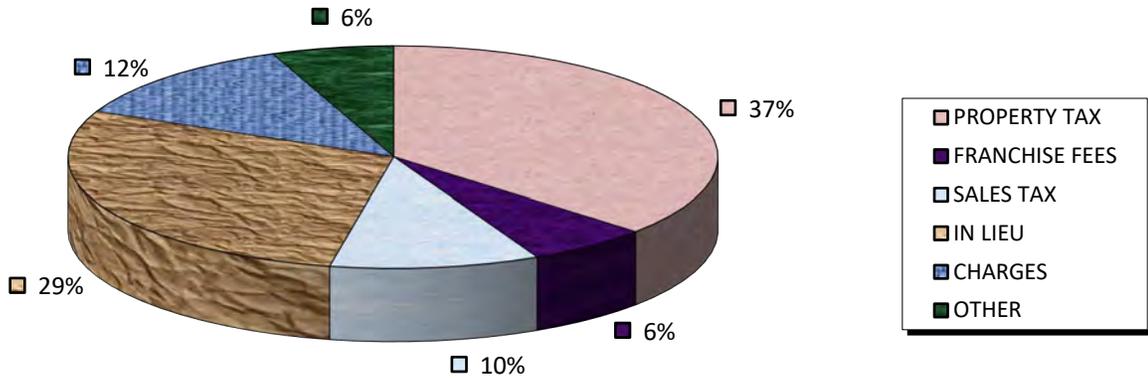
Surplus/(Deficit) as Percentage  
of Operating Budget

7%      1%      2%      5%      5%      3%      1%



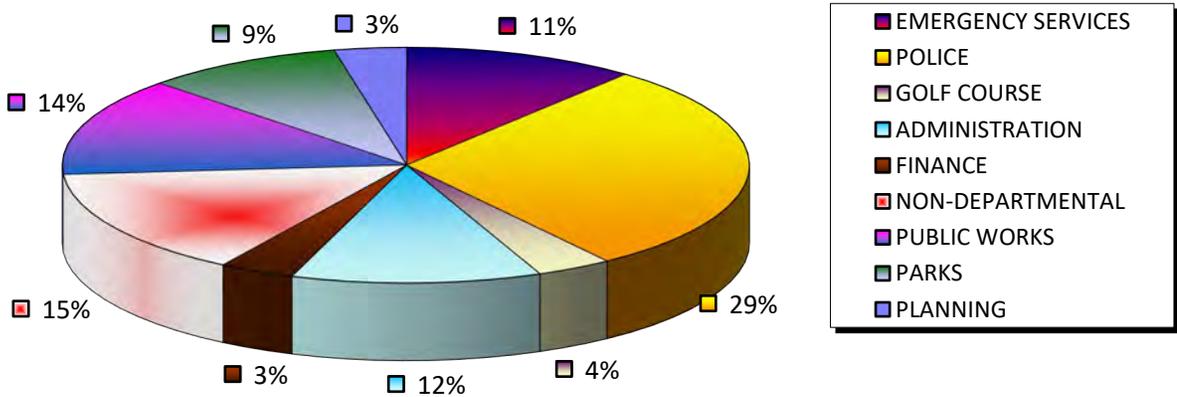
# GENERAL FUND

GENERAL FUND SOURCES  
FISCAL YEAR 2018-19



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2018-19.

GENERAL FUND USES  
FISCAL YEAR 2018-19



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2018-19.

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

**GENERAL FUND**

<b>Revenues:</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Projected 2018-19</b>	<b>Percent Change</b>
General Property Taxes	\$ 18,183,811	\$ 17,960,500	\$ 18,260,500	\$ 17,676,500	-1.58%
Franchise Fees	2,252,253	2,428,769	2,551,359	2,919,131	20.19%
Sales Taxes	4,983,437	4,500,000	5,000,000	5,000,000	11.11%
Industrial Payments	14,270,899	13,375,000	14,028,000	13,750,000	2.80%
Other Taxes	87,389	90,000	90,000	90,000	0.00%
Licenses & Permits	535,741	491,500	661,275	646,150	31.46%
Fines Forfeits	1,627,468	1,556,150	1,549,550	1,559,550	0.22%
Charges for Services	4,123,687	4,087,367	4,111,458	4,194,639	2.62%
Parks & Recreation	259,357	268,000	276,230	278,700	3.99%
Recreation & Fitness	273,940	264,400	265,200	265,200	0.30%
Golf Course	1,016,014	1,065,925	1,027,208	1,153,295	8.20%
Miscellaneous	415,269	100,000	100,000	100,000	0.00%
Operating Transfers	125,126	126,614	126,614	126,614	0.00%
Interest	357,426	325,000	400,000	400,000	23.08%
<b>Total Revenues</b>	<b>\$ 48,511,817</b>	<b>\$ 46,639,225</b>	<b>\$ 48,447,394</b>	<b>\$ 48,159,779</b>	<b>3.26%</b>

<b>Expenditures:</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Projected 2018-19</b>	<b>Percent Change</b>
Emergency Services	\$ 4,789,300	\$ 5,100,279	\$ 4,778,680	\$ 5,183,945	1.64%
Police	12,767,841	13,741,870	13,250,383	13,797,264	0.40%
Golf Course	1,531,773	1,716,251	1,702,882	1,677,782	-2.24%
Administration	5,875,792	6,284,634	6,031,068	5,540,214	-11.85%
Finance	1,543,038	1,659,035	1,586,961	1,671,244	0.74%
Non-Departmental	7,525,005	8,297,194	8,215,892	6,994,809	-15.70%
Public Works	5,797,664	6,176,325	6,142,821	6,403,775	3.68%
Parks	4,127,540	4,615,963	4,541,326	4,422,483	-4.19%
Planning	1,551,838	1,661,578	1,535,186	1,601,407	-3.62%
<b>Total Expenditures</b>	<b>\$ 45,509,791</b>	<b>\$ 49,253,129</b>	<b>\$ 47,785,199</b>	<b>\$ 47,292,923</b>	<b>-3.98%</b>

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

**UTILITY FUND**

<b>Revenues:</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Projected 2018-19</b>	<b>Percent Change</b>
Water Revenue	\$ 4,698,204	\$ 4,759,000	\$ 4,759,000	\$ 4,759,000	0.00%
Sewer Revenue	3,475,080	3,430,550	3,435,750	3,431,750	0.03%
Operating Transfers	-	-	-	-	-
Interest	72,087	70,000	70,000	70,000	0.00%
Other Revenue	6,665	6,500	6,500	6,500	0.00%
<b>Total Revenue</b>	<b>\$ 8,252,036</b>	<b>\$ 8,266,050</b>	<b>\$ 8,271,250</b>	<b>\$ 8,267,250</b>	<b>0.01%</b>
<b>Expenses:</b>					
Water Production	\$ 658,933	\$ 629,929	\$ 640,701	\$ 636,996	1.12%
Water Distribution	1,030,183	1,005,397	996,213	1,019,613	1.41%
Wastewater Collection	1,109,838	1,102,055	1,073,228	1,115,832	1.25%
Wastewater Treatment	1,317,583	1,355,576	1,312,788	1,351,576	-0.30%
Utility Billing	932,735	757,781	690,064	658,488	-13.10%
Non Departmental	2,242,142	2,227,830	2,124,696	2,446,831	9.83%
<b>Total Expenses</b>	<b>\$ 7,291,414</b>	<b>\$ 7,078,568</b>	<b>\$ 6,837,690</b>	<b>\$ 7,229,336</b>	<b>2.13%</b>

**INTERNAL SERVICE FUNDS**

<b>Revenues:</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Projected 2018-19</b>	<b>Percent Change</b>
Charges for Services	3,547,882	3,527,923	3,527,923	3,649,633	3.45%
Employee Health Services	5,323,147	5,206,665	5,350,828	6,007,869	15.39%
Miscellaneous	6,817	-	22,174	-	-
Operating Transfers	2,479,648	2,749,067	2,747,067	2,747,067	-0.07%
Interest	32,496	30,500	42,500	45,500	49.18%
<b>Total Revenue</b>	<b>\$ 11,389,990</b>	<b>\$ 11,514,155</b>	<b>\$ 11,690,492</b>	<b>\$ 12,450,069</b>	<b>8.13%</b>
<b>Expenses:</b>					
Motor Pool Fund	\$ 1,159,659	\$ 1,204,437	\$ 1,189,604	\$ 1,894,274	57.27%
Insurance Fund	7,005,278	8,406,008	9,086,320	8,651,625	2.92%
Technology Fund	277,138	320,500	320,500	106,300	-66.83%
<b>Total Expenses</b>	<b>\$ 8,442,075</b>	<b>\$ 9,930,945</b>	<b>\$ 10,596,424</b>	<b>\$ 10,652,199</b>	<b>7.26%</b>

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

**ENTERPRISE FUNDS**

<b>Revenues:</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Projected 2018-19</b>	<b>Percent Change</b>
Charges for Services	\$ 1,293,347	\$ 1,508,458	\$ 1,311,000	\$ 1,287,341	-14.66%
Other Financing Sources	126,359	126,359	126,359	125,816	-0.43%
Interest	19,301	20,150	22,500	22,500	11.66%
<b>Total Revenue</b>	<b>\$ 1,439,007</b>	<b>\$ 1,654,967</b>	<b>\$ 1,459,859</b>	<b>\$ 1,435,657</b>	<b>-13.25%</b>
<b>Expenses:</b>					
Airport Operating	69,520	86,089	57,313	65,794	-23.57%
La Porte Area Water Authority	1,155,453	1,819,469	1,438,167	1,482,414	-18.52%
<b>Total Expenses</b>	<b>\$ 1,224,973</b>	<b>\$ 1,905,558</b>	<b>\$ 1,495,480</b>	<b>\$ 1,548,208</b>	<b>-18.75%</b>

**SPECIAL REVENUE FUNDS**

<b>Revenues:</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Projected 2018-19</b>	<b>Percent Change</b>
Sales Tax	\$ 4,983,437	\$ 4,500,000	\$ 5,000,000	\$ 5,000,000	11.11%
Hotel/Motel Occupancy Taxes	823,980	700,000	700,000	700,000	0.00%
Fines & Forfeits	337,778	120,000	164,149	129,000	7.50%
Charges for Services	35,552	-	23,432	-	-
Grant Revenue	1,077,893	412,986	412,986	163,738	-60.35%
Miscellaneous	47,304	850	1,650	850	0.00%
Operating Transfers	-	-	-	-	0.00%
Interest	74,069	47,000	71,750	56,750	20.74%
<b>Total Revenue</b>	<b>\$ 7,380,013</b>	<b>\$ 5,780,836</b>	<b>\$ 6,373,967</b>	<b>\$ 6,050,338</b>	<b>4.66%</b>
<b>Expenses:</b>					
Grant Fund	\$ 446,496	\$ 1,152,584	\$ 1,152,584	\$ 707,388	-38.63%
Street Maintenance Sales Tax	1,624,637	1,930,000	3,284,134	1,238,000	-35.85%
Emergency Services District	1,701,791	1,087,507	1,044,118	1,056,052	-2.89%
Hotel/Motel Occupancy Tax	883,140	739,805	629,881	693,703	-6.23%
Section 4B Sales Tax	2,551,642	3,849,702	3,453,678	3,550,807	-7.76%
<b>Total Expenses</b>	<b>\$ 7,207,706</b>	<b>\$ 8,759,598</b>	<b>\$ 9,564,395</b>	<b>\$ 7,245,950</b>	<b>-17.28%</b>

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

	Approved 2016-17	Approved 2017-18	Approved 2018-19
<b>FULL-TIME POSITIONS</b>			
Fire Prevention	4.00	4.00	4.00
Fire Suppression	14.00	14.00	14.00
Emergency Medical Services	26.00	26.00	26.00
Police Administration	6.00	6.00	6.00
Police Patrol	49.00	53.00	53.00
Criminal Investigation	20.00	19.00	19.00
Support Services	31.00	32.00	32.00
Golf Course Club House	4.00	4.00	4.00
Golf Course Maintenance	10.00	10.00	10.00
Administration	2.50	2.50	2.50
Emergency Management	3.00	3.00	3.00
Human Resources	3.00	3.00	3.00
Municipal Court	9.00	9.00	9.00
IT/Computer Maintenance	7.00	7.00	7.00
City Secretary	4.00	4.00	4.00
Accounting	8.50	8.50	8.50
Purchasing	3.00	3.00	3.00
Tax Office	3.50	3.50	3.00
Public Works	5.20	7.20	7.20
Streets	27.75	27.75	27.75
Residential Solid Waste	22.75	22.75	22.75
Parks Maintenance	24.00	25.00	25.00
Recreation	5.00	4.75	4.75
Special Services	6.00	6.00	6.00
Parks Administration	6.25	6.20	6.20
Planning & Engineering	6.00	4.00	4.00
GIS Division	2.00	2.00	2.00
Inspections	11.00	11.00	11.00
Water Production	4.325	4.325	4.325
Water Distribution	11.825	11.825	11.825
Wastewater Collection	10.825	10.825	10.825
Wastewater Treatment	9.325	9.325	9.325
Utility Billing	9.00	9.00	8.50
Airport	0.50	0.50	0.50
Liability Insurance	1.00	1.00	1.00
Vehicle Maintenance	11.50	11.50	11.50
Emergency Services District	1.00	1.00	1.00
Hotel/Motel	1.25	1.30	1.30
Economic Development	1.00	1.25	1.25
	385.00	390.00	389.00
Totals	385.00	390.00	389.00

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

	<b>Approved 2016-17</b>	<b>Approved 2017-18</b>	<b>Approved 2018-19</b>
<b>PART-TIME POSITIONS</b>			
Fire Suppression	14.00	14.00	14.00
Emergency Medical Services	6.00	6.00	6.00
Patrol	1.00	1.00	1.00
Support Services	4.00	4.00	4.00
Municipal Court	1.00	1.00	1.00
Parks Maintenance	2.00	2.00	2.00
Recreation	20.00	22.00	22.00
Special Services	2.00	2.00	2.00
Parks Administration	3.00	3.00	3.00
Inspector - Part-time	-	1.00	1.00
Golf Course Club House	8.00	8.00	8.00
	<hr/>	<hr/>	<hr/>
	61.00	64.00	64.00
 Recap:			
Full Time	385.00	390.00	389.00
Part Time	61.00	64.00	64.00
	<hr/>	<hr/>	<hr/>
Total	446.00	454.00	453.00

**CITY OF LA PORTE  
SCHEDULE OF CAPITAL  
FY 2018-19**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
001-5252-521-8002	Replace Carpeting for Building 3rd Phase - Replacement	5,000
001-5253-521-8050	Upgrade Cost - Chargers to SUV's	42,000
001-6049-521-8032	Fence Improvement Hole #5	12,500
001-7070-530-8002	2 - Water Coolers	3,000
001-7070-530-8021	Ice Machine and Ice Bin	6,250
001-8080-552-8002	Bunker Rake for Pecan Park	12,700
001-8080-522-8032	3 Flagpoles @ 146 Entrance Sign (Council Item)	9,568
002-6176-515-8012	Water Taps	15,000
002-6176-515-8013	Sewer Taps	2,500
002-6176-515-8026	Meters and Boxes	45,000
023-9900-580-8023	Private Fiber Network for Future	20,000
034-5051-522-8021	Radio Program	10,000
034-5059-522-8021	3 - Terason 3200T Ultrasound Devices	75,000
034-5059-522-8021	1 - Stryker Stair Chair - Replacement	3,400
		3,400
	<b>TOTAL CAPITAL ITEMS</b>	<b>261,918</b>

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 40,500,146
Plus Estimated 17-18 Revenues		48,151,067
Less Estimated 17-18 Expenditures		47,785,199
<b>Estimated Fund Balance 9/30/18</b>		<b>40,866,014</b>
<b>Plus 18-19 Revenues:</b>		
General Property Taxes	17,676,500	
Franchise Fees	2,919,131	
Sales Tax	5,000,000	
Industrial Payments	13,750,000	
Other Taxes	90,000	
License & Permits	646,150	
Fines & Forfeits	1,559,550	
Charges for Services	4,194,639	
Parks & Recreation	278,700	
Recreation & Fitness Center	265,200	
Golf Course	1,153,295	
Miscellaneous	100,000	
Operating Transfers	126,614	
Interest Income	400,000	
Total Revenues		48,159,779
<b>Equals Total Resources</b>		<b>89,025,793</b>
<b>Less 18-19 Expenditures:</b>		
Emergency Services	5,183,945	
Police	13,797,264	
Golf Course	1,677,782	
Administration	5,540,214	
Finance	1,671,244	
Non-Departmental	6,994,809	
Public Works	6,403,775	
Parks	4,422,483	
Planning	1,601,407	
Total Expenditures		47,292,923
<b>Ending Fund Balance 9/30/19</b>		<b>\$ 41,732,870</b>

	Estimated 2017-18	Projected 2018-19	
Revenues	\$ 48,151,067	\$ 48,159,779	
Expenditures	47,785,199	47,292,923	
Revenues over Expenditures	\$ 365,868	\$ 866,856	

**Targeted Reserve- 120 days of expenditures**

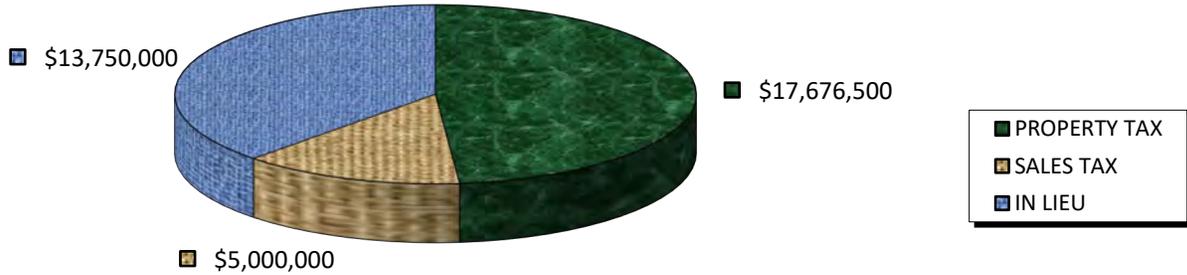
**Estimated days - 322 days**

**Goal: \$15,548,358**

**1 Day = \$129,570**

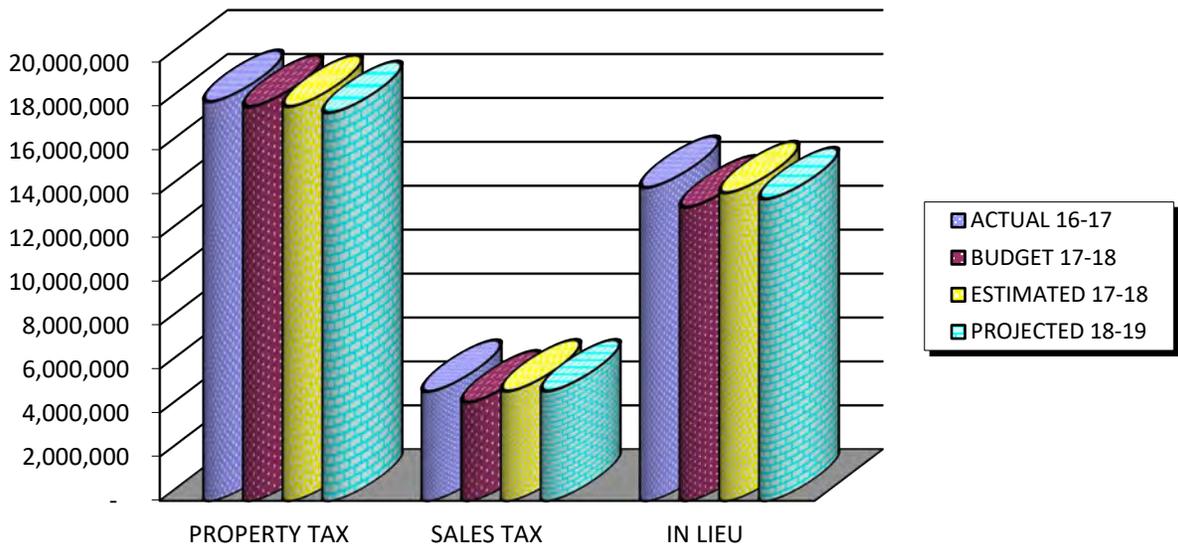
# TAX REVENUE

2018-2019 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

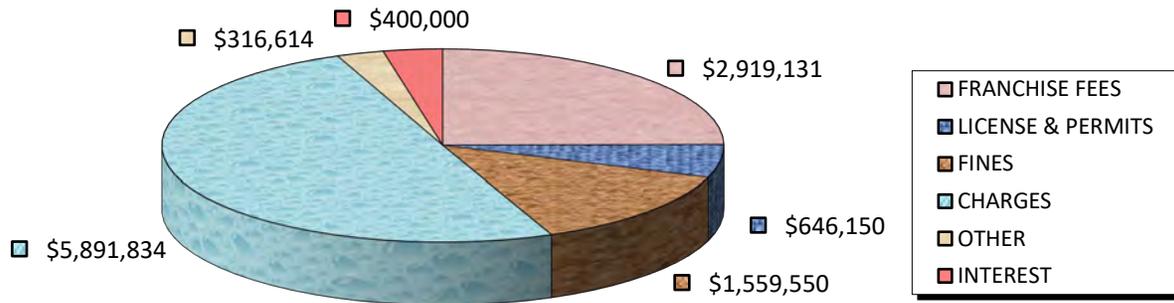
## FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

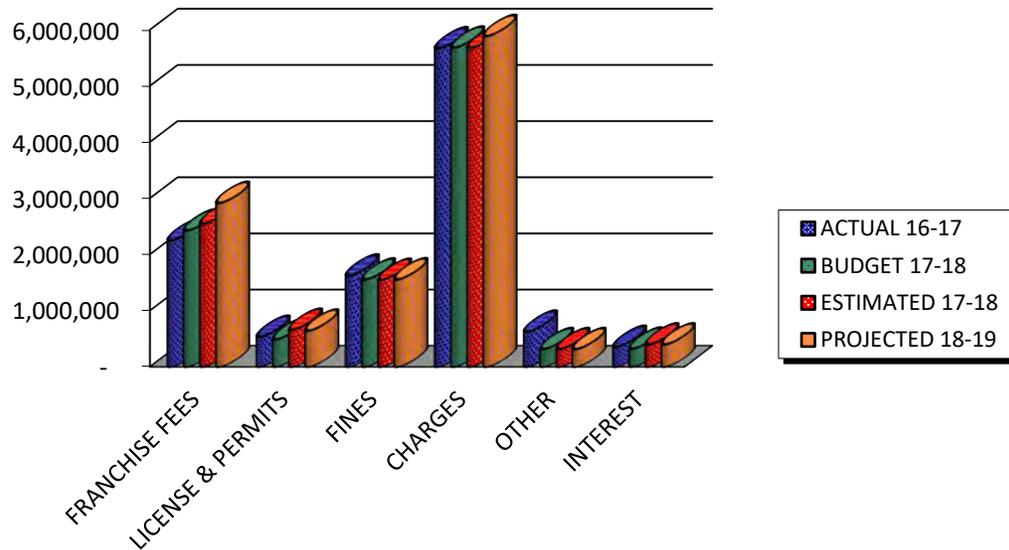
# NON-TAX REVENUE

2018-2019 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 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 17,677,026	\$ 17,700,000	\$ 18,000,000	\$ 17,416,000
401.02-00	Delinquent Taxes	238,231	100,000	100,000	100,000
401.03-00	Tax Penalty and Interest	131,712	75,000	75,000	75,000
401.05-00	Delinquent Tax Pen and Int	103,178	60,000	60,000	60,000
401.15-00	Rendition Penalty	33,664	25,500	25,500	25,500
	General Property Taxes Subtotal	<u>18,183,811</u>	<u>17,960,500</u>	<u>18,260,500</u>	<u>17,676,500</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,425,699	1,528,269	1,650,859	2,018,631
402.02-00	Franchise/Gas	114,508	140,500	140,500	140,500
402.03-00	Franchise/Telephone	297,643	275,000	275,000	275,000
402.04-00	Franchise/Cable TV	323,919	400,000	400,000	400,000
402.05-00	Franchise/Commercial Solidwaste	90,484	85,000	85,000	85,000
	Franchise Fees Subtotal	<u>2,252,253</u>	<u>2,428,769</u>	<u>2,551,359</u>	<u>2,919,131</u>
Sales Taxes:					
403.01-00	Sales Tax	4,983,437	4,500,000	5,000,000	5,000,000
	Sales Taxes Subtotal	<u>4,983,437</u>	<u>4,500,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
Industrial Payments:					
404.01-00	Industrial Payments	14,270,899	13,375,000	14,028,000	13,750,000
	Industrial Payments Subtotal	<u>14,270,899</u>	<u>13,375,000</u>	<u>14,028,000</u>	<u>13,750,000</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	87,389	90,000	90,000	90,000
	Other Taxes Subtotal	<u>87,389</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	10,825	8,000	10,000	10,000
406.02-00	Building Permits	263,802	250,000	350,000	350,000
406.03-00	Animal Licenses	-	1,050	-	-
406.05-00	Electrical Permits	18,283	21,000	17,000	19,200
406.06-00	Game Room Licenses	4,446	5,000	7,025	6,025
406.07-00	Plumbing Permits	16,681	16,200	16,200	16,100
406.08-00	Mobile Home Park Licenses	245	325	325	325
406.09-00	Wrecker Permits	450	1,725	1,725	1,725
406.10-00	Heating and A/C Permits	24,762	27,000	26,900	26,000
406.12-00	Misc Licenses, Permits & Fees	8,615	9,500	9,500	9,500
406.13-00	Demolishing Permits	1,425	1,900	1,000	1,100
406.14-00	Sign Permits	2,485	2,900	2,400	2,100
406.15-00	Pool Permits	6,334	4,500	4,500	5,000
406.17-00	Pipeline Application Permits	300	2,000	6,000	2,000
406.18-00	Filing Fees	2,237	-	-	-
406.19-00	Alarm Permits	44,062	40,000	40,000	40,000
406.20-00	Fill Dirt Permits	7,350	4,000	12,000	5,000

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Licenses & Permits:					
406.21-00	Re-Inspection Fees	210	1,000	500	400
406.22-00	Plan Review Fees	112,954	82,000	145,500	140,000
406.23-00	Private Ambulance License	1,750	4,500	2,500	2,500
406.24-00	Driveway Tie-In Fees	5,050	3,600	3,600	4,100
406.25-00	Storm Water Permits	3,400	5,200	4,500	5,000
406.26-00	Group Care Facilities	75	100	100	75
	Licenses & Permits Subtotal	<u>535,741</u>	<u>491,500</u>	<u>661,275</u>	<u>646,150</u>
Fines & Forfeits:					
407.01-00	Pound Fines	7,285	10,000	10,000	10,000
407.08-00	Municipal Court Fines	628,048	700,000	750,000	750,000
407.09-00	Warrant Fees	91,134	82,000	115,000	115,000
407.13-00	Administrative Fee	587,524	500,000	460,000	460,000
407.15-00	Arrest Fee	42,803	40,000	40,000	40,000
407.16-00	Police Accident Reports	6,519	2,000	2,000	2,000
407.19-00	TxDOT Program Fines	38,015	33,000	40,000	40,000
407.20-00	Fugitive Apprehension	2	-	-	-
407.21-00	Consolidated Court Costs	36,581	14,000	25,000	25,000
407.24-00	Time Payment Fee	17,947	15,000	15,000	15,000
407.26-00	Seat Belt Fines	753	750	2,500	2,500
407.29-00	State Traffic Fee	9,507	4,000	8,000	8,000
407.31-00	Weight Violation Fines	141,912	140,000	65,000	75,000
407.32-00	DPS - Local	5,037	4,000	5,000	5,000
407.36-00	State Juror Fee	3,657	1,500	2,000	2,000
407.38-00	Indigent Defense Fund	1,828	800	1,000	1,000
407.39-00	Civil Justice Fee Court	63	100	50	50
407.41-00	Truancy Prev & Diversion	8,853	9,000	9,000	9,000
	Fines & Forfeits Subtotal	<u>1,627,468</u>	<u>1,556,150</u>	<u>1,549,550</u>	<u>1,559,550</u>
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	90,720	-	-	-
408.01-03	Commercial Solid Waste	17,600	15,500	15,500	15,500
408.01-04	Residential Solid Waste	2,216,675	2,250,000	2,250,000	2,250,000
408.01-05	Use of City Equip, Mat, Lab	517	550	550	550
408.01-06	Rezoning Fees	6,200	1,600	1,600	1,600
408.01-11	Lease of Fire Training Facility	7,250	30,000	30,000	30,000
408.01-12	Contract Fire Protection	175,657	164,530	179,625	179,625
408.01-15	Document Reproduction	152	300	300	300
408.01-16	NSF Service Charges	25	100	100	100

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
408.01-17	Police Teletype/Dispatching	70,998	70,000	70,000	70,000
408.01-18	Pipeline Assessments	52,200	63,000	63,000	63,000
408.01-19	EMS Contract Revenue	249,185	300,000	300,000	300,000
408.01-20	EMS Patient Revenue	729,384	650,000	650,000	650,000
408.01-21	Recycling	8,098	15,000	15,000	15,000
408.01-22	Mowing & Demolition	63,231	75,000	84,000	72,200
408.01-23	Sale of Garbage Bags	14,342	13,000	13,000	13,000
408.01-26	Restitution	156	-	-	-
408.01-37	Police Services (LPISD)	402,518	418,433	418,433	533,414
408.01-42	Donation Park Beautification	442	350	350	350
408.01-47	Contract Court Services	18,337	20,004	20,000	-
	Charges for Services Subtotal	<u>4,123,687</u>	<u>4,087,367</u>	<u>4,111,458</u>	<u>4,194,639</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	15,658	20,000	20,000	20,000
408.02-03	Wave Pool Admissions	98,306	120,000	120,000	120,000
408.02-04	Aquatic Facility Rental	34,305	30,000	30,000	30,000
408.02-05	Aquatic Memberships	1,630	2,000	2,000	2,000
408.02-07	Special Events	-	2,000	5,000	5,000
408.02-09	General Programs/Camps	23,987	19,500	19,500	19,500
408.02-10	Youth Sports	11,724	11,000	11,000	11,500
408.02-13	Recreation Center Rental	31,925	30,500	32,000	33,000
408.02-14	Athletic Complex	17,495	11,000	15,000	15,000
408.02-15	Rodeo Arena Rental	7,750	8,000	8,000	8,000
408.02-16	Sport Camps	2,405	2,000	2,400	2,500
408.02-19	Parks/Recreation Misc	4,807	2,000	2,200	2,200
408.02-22	Special Olympics (Sport)	9,365	10,000	9,130	10,000
	Parks & Recreation Subtotal	<u>259,357</u>	<u>268,000</u>	<u>276,230</u>	<u>278,700</u>
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	241,399	240,000	240,000	240,000
408.03-02	Recreation Center Walk-ins	22,795	24,000	24,000	24,000
408.03-03	Recreation Center Class Fees	9,746	400	1,200	1,200
	Recreation & Fitness Subtotal	<u>273,940</u>	<u>264,400</u>	<u>265,200</u>	<u>265,200</u>

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Golf Course:					
408.07-01	Green Fees	527,343	556,725	547,661	589,882
408.07-08	Cart Fees	368,141	375,350	355,647	428,063
408.07-12	Resident Membership	7,372	11,500	10,350	11,600
408.07-13	Non-Resident Membership	64,580	70,000	64,400	74,600
408.07-14	Senior Membership	16,482	16,150	13,300	13,300
408.07-16	Concession Commissions	26,000	31,200	31,200	31,200
408.07-17	Resident Family Membership	5	1,600	-	-
408.07-14	Employee Memberships	-	950	950	950
408.07-34	Sponsor Donations	5,391	-	3,000	3,000
408.07-36	Summer Memberships	700	2,450	700	700
Golf Course		<u>1,016,014</u>	<u>1,065,925</u>	<u>1,027,208</u>	<u>1,153,295</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	414,518	100,000	100,000	100,000
410.07-00	Donations	751	-	-	-
Miscellaneous Subtotal		<u>415,269</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Operating Transfers:					
480.01-16	Admin Trans from LPAWA Fund	67,626	69,114	69,114	69,114
480.01-26	Admin Trans from Hotel/Motel	57,500	57,500	57,500	57,500
Operating Transfers Subtotal		<u>125,126</u>	<u>126,614</u>	<u>126,614</u>	<u>126,614</u>
Interest:					
483.01-00	Interest Income	357,426	325,000	400,000	400,000
Interest Subtotal		<u>357,426</u>	<u>325,000</u>	<u>400,000</u>	<u>400,000</u>
Total General Fund Revenue		\$ 48,511,817	\$ 46,639,225	\$ 48,447,394	\$ 48,159,779

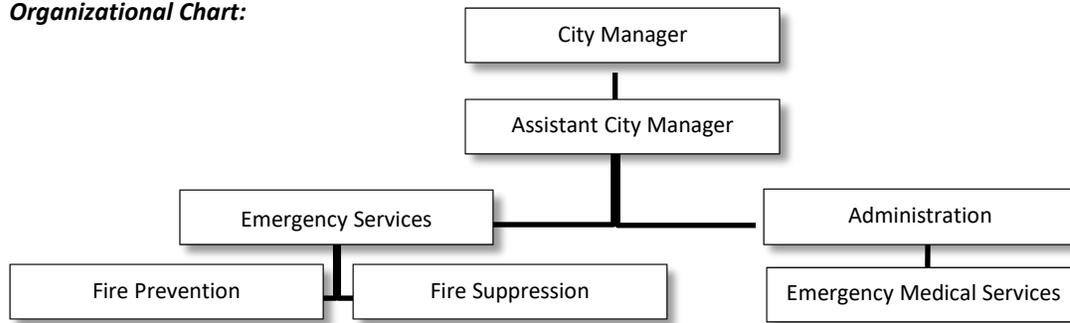


# Emergency Services Department

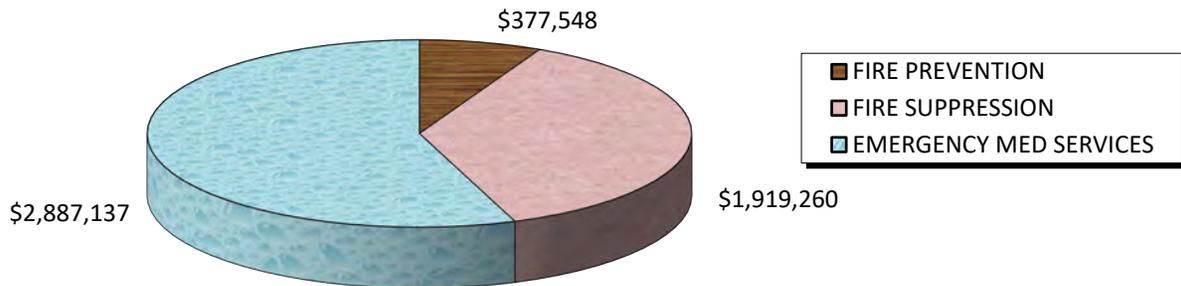
FY 18-19

**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.

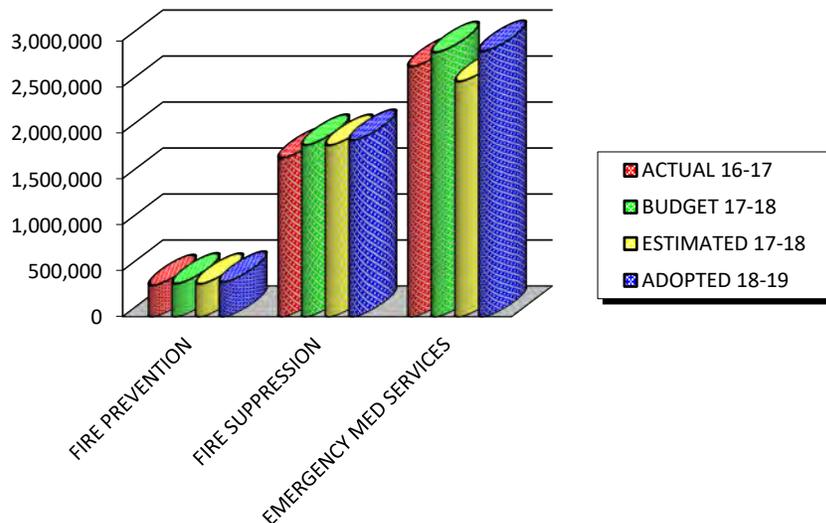
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Emergency Services Department Fiscal Year 2018-19

**Summary:**

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

**Department Summary by Division:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Fire Prevention	\$ 340,792	\$ 359,235	\$ 356,103	\$ 377,548	5.10%
Fire Suppression	1,727,724	1,866,433	1,864,448	1,919,260	2.83%
Emergency Medical Services	2,720,784	2,874,611	2,558,129	2,887,137	0.44%
<b>Department Total</b>	<b>\$ 4,789,300</b>	<b>\$ 5,100,279</b>	<b>\$ 4,778,680</b>	<b>\$ 5,183,945</b>	<b>1.64%</b>

**Department Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 4,229,514	\$ 4,397,429	\$ 4,053,898	\$ 4,528,974	2.99%
Supplies	188,568	240,917	241,645	230,461	-4.34%
Services & Charges	371,218	426,512	450,982	424,510	-0.47%
Capital Outlay	-	35,421	32,155	-	0.00%
<b>Department Total</b>	<b>\$ 4,789,300</b>	<b>\$ 5,100,279</b>	<b>\$ 4,778,680</b>	<b>\$ 5,183,945</b>	<b>1.64%</b>

# Emergency Services Department

## FY 18-19

### Fire Prevention Division

#### *Goals:*

- Complete Business Inspections of 98% of occupied businesses in the City of La Porte
- Administer creative and innovative Fire Prevention Programs to school age children
- Increase awareness of the “Free Smoke Detector” program offered by the La Porte Fire Marshal’s Office for low-income and the elderly

#### *Objectives:*

- Review complete fire prevention inspection program
- Improve information campaign for smoke detector program
- Survey school children to identify tools that they believe will help them remember fire prevention concepts
- Develop new fire prevention programs

**Emergency Services Department**  
**Fiscal Year 2018-19**

**Fire Prevention Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 321,402	\$ 336,581	\$ 333,610	\$ 344,614	2.39%
<i>Supplies</i>	8,618	11,171	11,040	18,128	62.28%
<i>Services &amp; Charges</i>	10,772	11,483	11,453	14,806	28.94%
<b>Division Total</b>	<b>\$ 340,792</b>	<b>\$ 359,235</b>	<b>\$ 356,103</b>	<b>\$ 377,548</b>	<b>5.10%</b>

***Scope of Services Summary***

The Fire Prevention Division conducts Fire Prevention Inspections and Fire Investigations. This Division presents Fire Prevention Public Education Programs and assists with the dangerous building demolition program. This Division reviews all commercial blueprints, remodeling and construction for Fire Code compliance.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	1	1	1
Secretary I	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

City of La Porte, Texas  
 Fire Prevention  
 Detail of Expenditures

001-5050-522

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 217,790	\$ 232,228	\$ 228,680	\$ 232,228
1020 Overtime	5,629	3,000	3,000	3,000
1030 Certification	1,104	2,100	2,100	2,100
1035 Longevity	1,532	1,368	1,328	1,520
1044 Cleaning Allowance	684	722	722	722
1060 FICA	16,339	16,924	17,825	18,167
1065 Retirement	36,420	38,335	38,051	38,661
1080 Insurance - Medical	41,688	41,688	41,688	48,000
1081 Insurance - Life	216	216	216	216
<b>Personal Services Subtotal</b>	<b>321,402</b>	<b>336,581</b>	<b>333,610</b>	<b>344,614</b>
<b>Supplies:</b>				
2001 Office Supplies	530	690	690	450
2002 Postage	-	50	50	50
2004 Gas and Oil	4,871	4,265	4,200	4,768
2005 Minor Tools	441	1,650	1,650	1,310
2008 Educational	1,810	3,466	3,400	1,000
2015 Other Supplies	677	1,050	1,050	1,100
2018 Computer Supplies	289	-	-	-
2093 Computer Equipment	-	-	-	9,450
<b>Supplies Subtotal</b>	<b>8,618</b>	<b>11,171</b>	<b>11,040</b>	<b>18,128</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,302	2,430	2,400	5,060
4003 Radios and Base Stations	35	200	200	200
4030 VM: Fleet Maintenance	2,904	2,778	2,778	2,987
4055 Computer Software	3,827	4,543	4,543	4,599
4060 Technology Lease Fees	1,704	1,532	1,532	1,960
<b>Services &amp; Charges Subtotal</b>	<b>10,772</b>	<b>11,483</b>	<b>11,453</b>	<b>14,806</b>
<b>Division Total</b>	<b>\$ 340,792</b>	<b>\$ 359,235</b>	<b>\$ 356,103</b>	<b>\$ 377,548</b>

# Emergency Services Department

FY 18-19

## Fire Suppression Division

**Goal 1:** Maintain Current ISO 2 Rating

Program Objectives	Program Indicators
Maintain and purchase equipment to stay compliant with State and NFPA standards	<ul style="list-style-type: none"> <li>● Maintain 20 year replacement schedule on fire apparatus</li> <li>● Schedule yearly testing of ladders, hose, and SCBA as required</li> </ul>
Maintain paid personnel and encourage certification upgrades (OBJ 5c)	<ul style="list-style-type: none"> <li>● Place all paid firefighters on a growth plan to achieve the highest level of certification that is possible</li> <li>● Make state application when firefighter reaches certification credentials</li> <li>● Train firefighters to maintain and advance state certification</li> <li>● Certify paid staff as driver operators</li> </ul>
Maintain Volunteer Firefighter numbers	<ul style="list-style-type: none"> <li>● Continue volunteer retention program and look at retirement options for volunteers yearly</li> <li>● Establish recruit class enrollment standards</li> </ul>
Certify all volunteer firefighters as basic certified through SFFMA	<p>Upon completion of recruit class volunteer firefighters will take additional classes and be able to take exam for FF1 Certification through SFFA</p> <p>Set up training class to make all volunteers credentialed to take Basic Certification through SFFMA</p>

**Goal 2:** Provide exceptional Fire and Rescue response

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

**Emergency Services Department**  
**Fiscal Year 2018-19**

**Fire Suppression Division**

***Expenditure Summary***

	<i>Actual 2016-17</i>	<i>Budget 2017-18</i>	<i>Estimated 2017-18</i>	<i>Requested 2018-19</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,469,713	\$ 1,571,707	\$ 1,556,434	\$ 1,614,271	2.71%
<i>Supplies</i>	30,749	49,992	48,430	46,372	-7.24%
<i>Services &amp; Charges</i>	227,262	244,734	259,584	258,617	5.67%
<b>Division Total</b>	<b>\$ 1,727,724</b>	<b>\$ 1,866,433</b>	<b>\$ 1,864,448</b>	<b>\$ 1,919,260</b>	<b>2.83%</b>

***Scope of Services Summary***

The Fire Suppression Division, under the direction of the Chief, is responsible for the protection of life and property from fires, hazardous material incidents, and other emergencies that may arise. The Division consists of thirteen (13) full time fire fighters, and 70 volunteer fire fighters, operating out of four stations, each of which is manned 24 hours a day by one of the paid fire fighters.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Assistant Fire Chief	1	1	1
Administrative Assistant	1	1	1
Fire Engineer	12	12	12
Field Maintenance Worker (P/T)	3	3	3
Volunteer Fire Engineer	11	11	11
<b>Total</b>	<b>28</b>	<b>28</b>	<b>28</b>

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

**001-5051-522**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 769,443	\$ 831,667	\$ 807,915	\$ 831,667
1020 Overtime	251,549	267,000	267,000	267,000
1030 Certification	19,655	18,901	18,901	18,901
1035 Longevity	8,420	8,448	7,384	8,824
1044 Cleaning Allowance	3,097	3,127	3,127	3,127
1055 Termination Pay	3,371	-	-	-
1060 FICA	76,186	79,454	83,035	86,409
1065 Retirement	164,673	170,745	176,707	183,886
1066 Vol Firemen Retirement	26,495	45,000	45,000	45,000
1067 Pars Retirement	340	881	881	881
1080 Insurance - Medical	145,908	145,908	145,908	168,000
1081 Insurance - Life	576	576	576	576
<b>Personal Services Subtotal</b>	<b>1,469,713</b>	<b>1,571,707</b>	<b>1,556,434</b>	<b>1,614,271</b>
<b>Supplies:</b>				
2001 Office Supplies	1,193	1,950	1,500	1,500
2002 Postage	46	250	230	250
2003 Protective Clothing	625	-	-	-
2004 Gas and Oil	20,108	23,017	23,000	21,472
2005 Minor Tools	505	1,650	1,000	1,500
2006 Cleaning	645	1,200	1,200	1,200
2008 Educational	222	1,425	1,400	1,500
2015 Other Supplies	4,416	4,750	4,500	4,500
2090 Machinery/Tools/Equipment	2,388	15,000	15,000	12,500
2091 Office Furniture/Equipment	49	-	-	1,200
2093 Computer Equipment	552	750	600	750
<b>Supplies Subtotal</b>	<b>30,749</b>	<b>49,992</b>	<b>48,430</b>	<b>46,372</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	5,476	6,200	5,500	6,500
3020 Training/Seminars	(430)	-	-	-
3024 Tuition Reimbursement	872	-	-	-
4002 Machinery/Tools/Equipment	7,037	5,200	3,500	2,000
4003 Radios and Base Stations	8,843	9,600	9,500	9,500
4006 Heating and A/C Equipment	6,373	8,700	28,000	8,700
4008 Pumps/Motors	10,196	8,300	8,000	8,000
4011 Building Maintenance	13,389	14,300	13,000	28,500
4030 VM: Fleet Maintenance	56,336	58,190	58,190	59,597
4031 Other Vehicle Maintenance	2,323	3,000	3,000	3,000
4055 Computer Software	448	1,350	1,000	1,000
4060 Technology Lease Fees	7,668	6,894	6,894	8,820
5005 Personnel Services	24,634	26,000	26,000	26,000
5007 Other Professional Services	18,000	18,000	18,000	18,000
6001 Uniforms	2,242	2,500	2,500	2,500
6010 Janitorial Services	1,630	2,000	2,000	2,000
7001 Electrical	50,811	60,000	60,000	60,000
7002 Natural Gas	2,223	3,500	3,500	3,500
7004 Water	9,191	11,000	11,000	11,000
<b>Services &amp; Charges Subtotal</b>	<b>227,262</b>	<b>244,734</b>	<b>259,584</b>	<b>258,617</b>
<b>Division Total</b>	<b>\$ 1,727,724</b>	<b>\$ 1,866,433</b>	<b>\$ 1,864,448</b>	<b>\$ 1,919,260</b>

## Emergency Services Department FY 18-19

### Emergency Medical Services Division

**Goals:**

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

**Objectives:**

- To initiate continuing education programs as well as semi-annual protocol examinations by the EMS Medical Director
- Continue an increased presence at parades, health fairs and festivals
- To continue to aggressively plan, implement, and monitor the quality of Emergency Medical Services provided to the residents of and visitors to the City of La Porte through data collection and our quality assurance program

**Performance Indicators:**

	Actual	Estimated	Proposed
	2016-17	2017-18	2018-19
Total EMS responses	4,020	4,200	4,300
Total number of child immunizations given	1,487	1,450	1,500
Total number of CPR students trained	148	370	200
Average response time to call (minutes)	7.00	7.25	7.25
Average turn-around time (minutes)	86.00	85.50	85.00
Patient billing collection rate (percentage)	56%	56%	57%

**Emergency Services Department**  
**Fiscal Year 2018-19**

**Emergency Medical Services Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 2,438,399	\$ 2,489,141	\$ 2,163,854	\$ 2,570,089	3.25%
<i>Supplies</i>	149,201	179,754	182,175	165,961	-7.67%
<i>Services &amp; Charges</i>	133,184	170,295	179,945	151,087	-11.28%
<b>Division Total</b>	<u>\$ 2,720,784</u>	<u>\$ 2,874,611</u>	<u>\$ 2,558,129</u>	<u>\$ 2,887,137</u>	0.44%

***Scope of Services Summary***

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

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
EMS Chief	1	1	1
Assistant EMS Chief	1	1	1
EMS Captain	2	2	2
Paramedic III	3	3	3
Paramedic II	9	9	9
Paramedic I	9	9	9
EMS Billing Specialist	1	1	1
Paramedic Intern	3	3	3
Relief Paramedic	3	3	3
<b>Total</b>	<b>32</b>	<b>32</b>	<b>32</b>

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

**001-5059-522**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 912,847	\$ 992,223	\$ 671,940	\$ 992,223
1013 FLSA Scheduled Overtime	395,742	614,399	614,228	632,831
1020 Overtime	367,812	120,000	120,000	120,000
1030 Certification	64,923	60,000	60,000	60,000
1035 Longevity	10,120	10,408	10,620	11,720
1044 Cleaning Allowance	5,651	6,013	6,013	6,013
1050 WC Loss Time	2,478	-	-	-
1055 Termination Pay	237	-	-	-
1060 FICA	127,536	130,882	130,771	139,444
1065 Retirement	278,789	283,228	278,294	294,842
1067 Pars Retirement	284	8	8	8
1080 Insurance - Medical	270,972	270,972	270,972	312,000
1081 Insurance - Life	1,008	1,008	1,008	1,008
<b>Personal Services Subtotal</b>	<b>2,438,399</b>	<b>2,489,141</b>	<b>2,163,854</b>	<b>2,570,089</b>
<b>Supplies:</b>				
2001 Office Supplies	3,309	3,800	3,800	3,800
2002 Postage	4,917	5,500	5,500	5,500
2003 Protective Clothing	32	-	-	-
2004 Gas and Oil	24,161	25,875	25,875	28,961
2005 Minor Tools	61	250	250	250
2006 Cleaning	2,557	2,000	2,000	2,000
2007 Chemicals	449	600	600	600
2008 Educational	1,966	2,000	2,000	2,000
2015 Other Supplies	6,298	6,000	6,000	6,000
2018 Computer Supplies	1,507	1,500	1,500	1,500
2055 EMS Drugs and Supplies	90,886	100,000	100,000	100,000
2090 Machinery/Tools/Equipment	9,905	19,379	21,800	12,600
2091 Office Furniture/ Equipment	2,611	-	-	2,000
2093 Computer Equipment	542	12,850	12,850	750
<b>Supplies Subtotal</b>	<b>149,201</b>	<b>179,754</b>	<b>182,175</b>	<b>165,961</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	11,680	10,090	10,090	8,780
3020 Training/Seminars	6,960	5,000	5,000	4,200
4002 Machinery/Tools/Equipment	486	-	-	800
4003 Radios and Base Stations	1,278	3,500	3,500	3,500
4006 Heating and A/C Equipment	605	1,000	1,000	1,000
4011 Building Maintenance	5,143	5,850	15,850	5,000
4030 VM: Fleet Maintenance	45,231	47,281	47,281	53,582
4031 Other Vehicle Maintenance	523	1,000	1,000	1,000
4055 Computer - Software	19,069	53,980	53,980	26,455
4060 Technology Lease Fees	7,668	6,894	6,894	8,820
5005 Personnel Services	12,000	12,000	12,000	15,000
5007 Other Professional Services	6,504	6,300	6,300	6,300
6001 Uniforms	960	700	950	950
6002 Printing/Reproduction	1,767	2,000	1,000	1,000
6005 Advertising	52	500	500	500

Continued

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

**001-5059-522**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Services &amp; Charges:</b>				
7001 Electrical	10,500	11,000	11,000	11,000
7002 Natural Gas	1,008	1,200	1,600	1,200
7004 Water	1,750	2,000	2,000	2,000
<b>Services &amp; Charges Subtotal</b>	<b>133,184</b>	<b>170,295</b>	<b>179,945</b>	<b>151,087</b>
<b>Capital Outlay:</b>				
8021 Mach/Tools & Equip	-	35,421	32,155	-
8050 Motor Vehicles	-	-	-	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>35,421</b>	<b>32,155</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 2,720,784</b>	<b>\$ 2,874,611</b>	<b>\$ 2,558,129</b>	<b>\$ 2,887,137</b>

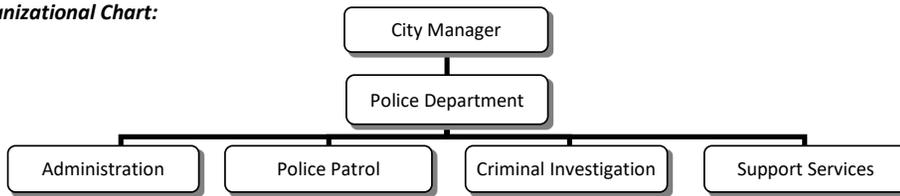
# Police Department

FY 18-19

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

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

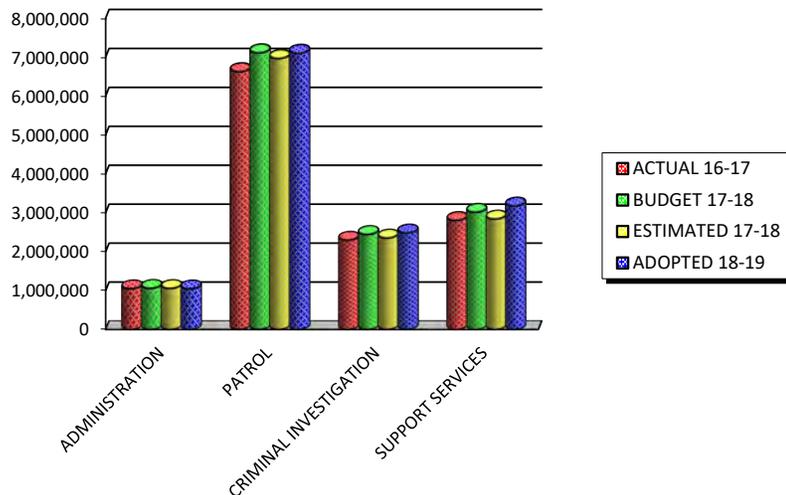
**Organizational Chart:**



**Share of General Fund Budget: 29%**



**Four Year Comparison by Division:**



## Police Department Fiscal Year 2018-19

**Summary:**

The functions of the Police Department, under the direction of the Chief, are to enforce Federal, State and Local Laws, as well as the ordinances of La Porte and provide the public with safety. The Police Officers will respond to an estimated 36,000 calls this year. The department has 114 personnel of which 78 are officers, 72 marked and unmarked police vehicles and various support equipment. The Police Department also provides dispatch communications, a detention facility, and animal control services.

**Department Summary by Division:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Police Administration	\$ 1,046,876	\$ 1,083,381	\$ 1,053,569	\$ 1,043,160	-3.71%
Police Patrol	6,626,347	7,101,022	6,966,115	7,100,650	-0.01%
Criminal Investigation	2,294,654	2,440,494	2,349,518	2,479,685	1.61%
Support Services	2,799,964	3,116,973	2,881,181	3,173,769	1.82%
<b>Department Total</b>	<b>\$ 12,767,841</b>	<b>\$ 13,741,870</b>	<b>\$ 13,250,383</b>	<b>\$ 13,797,264</b>	<b>0.40%</b>

**Department Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 10,797,849	\$ 11,511,125	\$ 11,084,017	\$ 11,873,324	3.15%
Supplies	365,201	445,335	414,403	395,990	-11.08%
Services & Charges	1,539,063	1,522,924	1,515,605	1,480,950	-2.76%
Capital Outlay	65,728	262,486	236,358	47,000	0.00%
<b>Department Total</b>	<b>\$ 12,767,841</b>	<b>\$ 13,741,870</b>	<b>\$ 13,250,383</b>	<b>\$ 13,797,264</b>	<b>0.40%</b>

## Police Department FY 18-19

### Police Administration Division

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

Program Objectives	Program Indicators
OBJ. 8.1d: Provide and maintain a safe environment and adequate police protection for all citizens of La Porte.	Maintain an FBI UCR Part I crime index rate that is: <ul style="list-style-type: none"> <li>● 10% below average crime rate for cities located immediately adjacent to La Porte</li> </ul>
SP OBJ. 7c (4): Implement and maintain a comprehensive CompStat system and Crime Analysis capability that provides for the strategic deployment of personnel and the timely dissemination of information to field and investigative personnel as it relates to crime trends, service demand, and order maintenance issues.	Maintain a part-time Crime Analyst.  Maintain a strict geographically based service delivery system that promotes individual officer responsibility and district awareness.  Hold weekly crime meetings with staff.

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

Program Objectives	Program Indicators
SP OBJ. 7d: Ensure public confidence in the Police by promoting accountability and conducting thorough and objective investigations of all allegations of employee misconduct.	Maintain an annual citizen complaint ratio of less than one formal complaint for every two commissioned officers employed.  Implement a comprehensive non-disciplinary employee performance early warning system.

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

Program Objectives	Program Indicators
OBJ.8.1d/SP OBJ 7d (1)(2): Maintain the Department's Texas Police Chief's Association Best Practices Status.	Conduct at least one comprehensive review of all Departmental General Policies and Procedures annually.  Conduct a minimum of 35 operational audits annually.  Inspect all department personnel and resources a minimum of once a quarter.  Complete all required federal, state, and local annual reports.
OBJ.8.1a/ SP OBJ. 7c (3): Maintain and ensure the acquisition of state-of-the-art technologies that will assist the Department in providing adequate services.	Equipment Areas: <ul style="list-style-type: none"> <li>● OSSI Records Management System</li> <li>● Crime Analysis Program</li> <li>● Well maintained vehicle fleet</li> <li>● Less than lethal force options</li> <li>● Radars</li> <li>● License Plate Readers</li> <li>● Body Cameras and In-Car-DVR Systems</li> <li>● Covert Surveillance Equipment</li> <li>● Watch Tower with Video/LPR Capabilities</li> <li>● Aggressive Driving Enforcement Vehicles</li> </ul>

**Police Department  
FY 18-19**

**Police Administration Division**

<p>OBJ.8.1a/SP OBJ 7b (1): Maintain appropriate staffing levels by hiring and retaining the most qualified people.</p>	<p>Appropriate staffing levels will be determined by those recommended by the U.S. Department of Justice, which are currently set at:</p> <ul style="list-style-type: none"> <li>● 2.2 officers per 1,000 residents</li> <li>● 3.2 employees per 1,000 residents</li> </ul>
<p>SP OBJ 7b: Ensure that compensation for police employees is competitive in order to enhance employee retention.</p>	<p>Conduct regular market analysis and work to regularly adjust employee salary and benefits in order to ensure that employee compensation levels remain within the market median for comparable communities.</p>
<p>OBJ.8.1b/ SP OBJ. 7b (4): Enhance the skill and knowledge of the Police Department by encouraging continuing education and maintaining a generous college tuition reimbursement program.</p>	<p>Ensure that all commissioned officers are provided no less than 40 hours of training and that civilian employees are provided no less than 16 hours of training annually.</p>

**Performance Measures**

	Actual 2016-17	Estimated 2017-18	% Change 2016-17/ 2017-18	Proposed 2018-19
Authorized number of police officer positions	75	79	5%	79
Number of police officers per 1,000 residents (Goal: 2.2).	2.10	2.20	5%	2.20
Authorized number of police employee positions	106	110	4%	110
Number of police employees per 1,000 residents (Goal: 3.2)	3.1	3.2	3%	3.1
City of La Porte UCR crime rate	17.75	17.75	0%	17.75
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	23	19	-17%	<35
Number of self-initiated actions by officers (Goal: increase by 5%)	26,047	24,189	-7%	25,400
Average Number of Training Hours Per Officers	60.36	70.1	16%	>40
Average Number of Training Hours Per Civilian Employee	16.7	25.3	51%	>16
Operational audits (Goal: 35 per year)	63	67	6%	60

**Police Department**  
**Fiscal Year 2018-19**

**Police Administration Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 763,535	\$ 751,703	\$ 761,504	\$ 771,558	2.64%
<i>Supplies</i>	25,957	39,525	35,275	25,870	-34.55%
<i>Services &amp; Charges</i>	239,834	243,527	241,504	240,732	-1.15%
<i>Capital Outlay</i>	17,550	48,626	15,286	5,000	
<b>Division Total</b>	<b>\$ 1,046,876</b>	<b>\$ 1,083,381</b>	<b>\$ 1,053,569</b>	<b>\$ 1,043,160</b>	<b>-3.71%</b>

***Scope of Services Summary***

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Internal Affairs Sergeant	1	1	1
Office Coordinator	1	1	1
Secretary	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

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

**001-5252-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 512,989	\$ 536,479	\$ 536,074	\$ 538,863
1020 Overtime	31,179	2,266	8,500	2,357
1030 Certification	15,659	15,682	15,682	15,682
1035 Longevity	5,080	5,268	4,856	5,144
1040 Clothing Allowance	693	800	800	800
1044 Cleaning Allowance	967	962	962	962
1046 Physical Fitness Allowance	1,000	1,000	1,000	1,000
1060 FICA	40,833	39,046	41,766	43,201
1065 Retirement	92,153	87,218	88,882	91,099
1080 Insurance - Medical	62,532	62,532	62,532	72,000
1081 Insurance - Life	450	450	450	450
<b>Personal Services Subtotal</b>	<b>763,535</b>	<b>751,703</b>	<b>761,504</b>	<b>771,558</b>
<b>Supplies:</b>				
2001 Office Supplies	1,033	1,400	1,250	1,200
2002 Postage	244	225	225	180
2003 Protective Clothing	1,407	1,200	1,200	1,200
2004 Gas and Oil	7,575	8,625	8,600	9,120
2015 Other Supplies	4,977	5,400	5,400	5,400
2018 Computer Supplies	775	1,125	1,100	1,000
2090 Machinery/Tools/Equipment	3,525	21,050	17,100	7,570
2091 Office Furniture/Equipment	615	-	-	-
2093 Computer Equipment	5,806	500	400	200
<b>Supplies Subtotal</b>	<b>25,957</b>	<b>39,525</b>	<b>35,275</b>	<b>25,870</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	3,010	3,400	3,400	3,400
3020 Training/Seminars	9,874	7,925	7,925	7,925
3024 Tuition Reimbursement	2,600	5,250	5,250	5,250
4002 Machinery/Tools/Equipment	4,615	8,590	8,590	8,390
4006 Heating and A/C Equipment	2,585	11,100	14,500	13,000
4011 Building Maintenance	23,707	8,289	14,575	14,300
4020 Motor Pool Lease Fees	11,424	13,774	13,774	14,515
4030 VM: Fleet Maintenance	11,017	10,417	10,417	11,846
4055 Computer Software	2,121	2,200	2,200	2,200
4060 Technology Lease Fees	13,240	12,724	12,724	10,470
5007 Other Professional Services	525	750	625	750
6002 Printing/Reproduction	504	825	825	825
6010 Janitorial	44,803	46,303	46,975	46,975
7001 Electrical	104,784	105,000	93,000	94,000
7002 Natural Gas	496	480	598	598
7004 Water	4,529	6,500	6,126	6,288
<b>Services &amp; Charges Subtotal</b>	<b>239,834</b>	<b>243,527</b>	<b>241,504</b>	<b>240,732</b>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	13,086	6,286	5,000
8021 Machinery/Tools/Equipment	17,550	35,540	9,000	-
8023 Computer Equipment	-	-	-	-
<b>Capital Outlay Subtotal</b>	<b>17,550</b>	<b>48,626</b>	<b>15,286</b>	<b>5,000</b>
<b>Division Total</b>	<b>\$ 1,046,876</b>	<b>\$ 1,083,381</b>	<b>\$ 1,053,569</b>	<b>\$ 1,043,160</b>

**Police Department  
FY 18-19**

**Police Patrol Division**

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

Program Objectives	Program Indicators
OBJ.8.1d? SP OBJ. 7a: Provide and maintain adequate police protection for all citizens of La Porte and ensure an appropriate and prompt response to call police calls for service.	Maintain an average response time to police calls for service (from time Dispatched) of: <ul style="list-style-type: none"> <li>● 5 minutes for Priority 1 Calls for Service</li> <li>● 6 minutes for Non-Priority 2 Calls for Service</li> <li>● 8 minutes for Non-Priority 3 Calls for Service</li> </ul>
OBJ.8.1d: Provide for safe roadways within the City of La Porte through fair and equitable enforcement of traffic laws.	Maintain current level or reduce traffic collisions by targeting high collision areas.  Increase DOT enforcement levels by 5% relating to number of inspections completed and number of vehicles weighed.
Maximize the amount of proactive time available to patrol officers by decreasing for non-productive calls for service.	Maintain the City's current comprehensive false alarm reduction initiative in an effort to reduce false alarms by an additional 5%.

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

Program Objectives	Program Indicators
OBJ.8.1c & / SP OBJ. 7d (2): Audit officer conduct on traffic stops in an effort to recognize, report and correct inappropriate behavior and also to review equipment performance.	Patrol Supervisors are to review a minimum of 2 traffic stops by video each month.
SP OBJ. 7d (2): Perform AVL reports on a weekly basis	Conduct weekly speed audits, requiring officers to provide adequate explanation for any speeds records beyond the assigned threshold.

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

Program Objectives	Program Indicators
SP OBJ. 7c: Monitor security alarm compliance and control in order to reduce repeat responses to false alarms.	Through the strict enforcement of the City's Alarm Ordinance, maintain or reduce current level of alarm responses.

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	% Change 2016-17/ 2017-18	Proposed 2018-19
Authorized number of police officer positions assigned to Patrol	45	48	7%	48
Authorized number of civilian personnel positions assigned to Patrol	5	5	0%	5
Number of traffic collisions (Goal: decreased by 5%)	924	897	-3%	852
Number of Level I inspections conducted (Goal: increased by 5%)	448	503	12%	528
Number of Level II inspections conducted (Goal: increased by 5%)	3,350	3,553	6%	3,730
Number of vehicles weighed (Goal: increased by 5%)	2,293	1,433	-37%	1,505
Number of false alarm responses (Goal: Maintain consisten level)	1,112	1,124	1%	<1,125

**Police Department  
Fiscal Year 2018-19**

**Police Patrol Division**

***Expenditure Summary***

	<i>Actual 2016-17</i>	<i>Budget 2017-18</i>	<i>Estimated 2017-18</i>	<i>Requested 2018-19</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 5,410,056	\$ 5,803,476	\$ 5,662,225	\$ 5,976,409	2.98%
<i>Supplies</i>	211,344	225,979	224,562	225,162	-0.36%
<i>Services &amp; Charges</i>	956,769	900,647	900,956	857,079	-4.84%
<i>Capital Outlay</i>	48,178	170,920	178,372	42,000	-75.43%
<b>Division Total</b>	<b>\$ 6,626,347</b>	<b>\$ 7,101,022</b>	<b>\$ 6,966,115</b>	<b>\$ 7,100,650</b>	<b>-0.01%</b>

***Scope of Services Summary***

The primary responsibility of the Police Patrol Division is to respond to all calls for service and begin the initial investigation. These calls for service include: Index crimes (homicide, sexual assault, robbery, theft, burglary, fraud, and auto theft), and City Ordinances (class C misdemeanors, assault, disturbing the peace, disorderly conduct, and traffic).

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	35	39	39
Jailers	5	5	5
Jailer-P/T	1	1	1
<b>Total</b>	<b>50</b>	<b>54</b>	<b>54</b>

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

**001-5253-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 3,218,334	\$ 3,749,679	\$ 3,619,251	\$ 3,856,236
1020 Overtime	514,557	369,358	369,538	384,132
1030 Certification	89,388	89,865	89,865	89,865
1035 Longevity	23,296	25,888	21,564	24,012
1044 Cleaning Allowance	11,617	11,785	11,785	11,785
1046 Physical Fitness Allowance	11,000	15,000	15,000	15,000
1050 WC Loss Time	69,139	-	-	-
1055 Termination Pay (S/V)	25,306	-	-	-
1060 FICA	293,916	313,080	308,841	334,019
1065 Retirement	640,860	674,316	671,876	706,918
1067 Pars - Retirement	291	402	402	402
1080 Insurance - Medical	510,678	552,366	552,366	552,366
1081 Insurance - Life	1,674	1,737	1,737	1,674
<b>Personal Services Subtotal</b>	<b>5,410,056</b>	<b>5,803,476</b>	<b>5,662,225</b>	<b>5,976,409</b>
<b>Supplies:</b>				
2001 Office Supplies	865	750	750	750
2002 Postage	442	500	400	500
2003 Protective Clothing	43,551	64,407	64,350	63,200
2004 Gas and Oil	103,650	115,000	101,500	116,725
2007 Chemical	905	1,000	1,000	1,000
2008 Educational	1,081	4,200	5,500	1,200
2015 Other Supplies	10,528	10,550	9,050	8,050
2016 Jail Operations	10,317	9,650	9,650	9,650
2018 Computer Supplies	3,426	3,225	3,225	3,225
2090 Machinery/Tools/Equipment	33,183	12,597	24,537	16,262
2091 Office Furniture/Equipment	1,500	-	-	-
2093 Computer Equipment	1,896	4,100	4,600	4,600
<b>Supplies Subtotal</b>	<b>211,344</b>	<b>225,979</b>	<b>224,562</b>	<b>225,162</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	970	970	960
3020 Training/Seminars	21,500	20,200	20,175	20,100
3024 Tuition Reimbursement	887	3,500	3,500	5,000
4001 Office Equipment	14,991	15,150	15,500	16,530
4002 Machinery/Tools/Equipment	6,447	7,850	7,850	7,850
4003 Radios and Base Stations	85,166	86,441	87,000	89,640
4020 Motor Pool Lease Fees	239,160	231,131	231,131	272,568
4030 VM: Fleet Maintenance	133,824	133,973	133,973	146,721
4050 Computer Hardware	121,775	38,156	38,081	-
4055 Computer Software	98,289	132,263	132,263	126,650
4060 Technology Lease Fees	232,008	227,708	227,708	167,500
5007 Other Professional Services	1,884	1,500	1,000	1,500
6002 Printing/Reproduction	838	1,805	1,805	2,060
<b>Services &amp; Charges Subtotal</b>	<b>956,769</b>	<b>900,647</b>	<b>900,956</b>	<b>857,079</b>

Continued

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

**001-5253-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Capital Outlay:</b>				
8021 Mach/Tools & Equipment	38,978	46,668	72,360	-
8023 Computer Equipment	-	1,500	-	-
8050 Motor Vehicles	9,200	122,752	106,012	42,000
<b>Capital Outlay Subtotal</b>	<b>48,178</b>	<b>170,920</b>	<b>178,372</b>	<b>42,000</b>
<b>Division Total</b>	<b>\$ 6,626,347</b>	<b>\$ 7,101,022</b>	<b>\$ 6,966,115</b>	<b>\$ 7,100,650</b>

**Police Department  
FY 18-19**

**Criminal Investigation Division**

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

Program Objectives	Program Indicators
Aggressively pursue all criminal cases, following each case through to its successful resolution or until all leads have been exhausted.	Maintain a clearance rate at or above National Average: <ul style="list-style-type: none"> <li>● 47% for crimes against persons (murder, rape, robbery, aggravated assault.)</li> <li>● 17% for crimes against property (larceny, burglary, and auto theft)</li> </ul>
SP OBJ. 7c (4): Continue to review weekly crime reports through detailed analysis, and address crime patterns.	Distribute bi-weekly bulletins of known criminal offenders and weekly crime bulletins to all staff.

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

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

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

Program Objectives	Program Indicators
SP OBJ. 7d: Ensure that all victims of crime are contacted for follow-up in a timely manner and provided with compassionate assistance, making appropriate referrals to available social services when appropriate.	Ensure that all crime victims are contacted in person, by phone, or by mail within two working days.  Ensure the phone calls are returned within 24 hours.  Ensure that all victims of crimes against persons are contacted and counseled by the Department's Crime Victim Liaison within five working days.

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	% Change 2016-17/ 2017-18	Proposed 2018-19
Authorized number of police officer positions assigned to CID	16	16	0%	16
Authorized number of civilian personnel positions assigned to CID	3	3	0%	3
*Avg clearance rate for crimes against persons (Goal: <47%)	78%	75%	-4%	<47%
*Avg clearance rate for crimes against property (Goal: <17%)	66%	68%	0%	<17%
Number of crime victims served by Crime Victim Liaison	568	672	18%	N/A

\* Denotes calendar year

**Police Department  
Fiscal Year 2018-19**

**Criminal Investigation Division**

***Expenditure Summary***

	<i>Actual 2016-17</i>	<i>Budget 2017-18</i>	<i>Estimated 2017-18</i>	<i>Requested 2018-19</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 2,086,932	\$ 2,198,966	\$ 2,125,395	\$ 2,294,702	4.35%
<i>Supplies</i>	42,355	65,309	53,081	48,943	-25.06%
<i>Services &amp; Charges</i>	165,367	176,219	171,042	136,040	-22.80%
<b>Division Total</b>	<u>\$ 2,294,654</u>	<u>\$ 2,440,494</u>	<u>\$ 2,349,518</u>	<u>\$ 2,479,685</u>	1.61%

***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 2016-17	Approved 2017-18	Approved 2018-19
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	13	12	12
Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
<b>Total</b>	<b>20</b>	<b>19</b>	<b>19</b>

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

**001-5256-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 1,348,529	\$ 1,482,402	\$ 1,415,955	\$ 1,525,300
1020 Overtime	83,800	58,022	58,022	60,060
1030 Certification	44,722	42,946	42,946	42,946
1035 Longevity	16,880	15,336	15,276	16,188
1040 Clothing Allowance	9,994	12,800	12,800	12,800
1044 Cleaning Allowance	4,483	4,329	4,329	4,329
1046 Physical Fitness Allowance	3,500	8,000	8,000	8,000
1060 FICA	115,780	119,033	115,850	127,571
1065 Retirement	252,944	257,414	253,533	268,848
1080 Insurance - Medical	205,634	198,018	198,018	228,000
1081 Insurance - Life	666	666	666	660
<b>Personal Services Subtotal</b>	<b>2,086,932</b>	<b>2,198,966</b>	<b>2,125,395</b>	<b>2,294,702</b>
<b>Supplies:</b>				
2001 Office Supplies	1,576	1,600	1,000	1,000
2002 Postage	593	600	400	400
2003 Protective Clothing	2,862	4,450	2,000	3,000
2004 Gas and Oil	17,871	27,252	20,274	23,316
2007 Chemical	218	300	300	300
2015 Other Supplies	1,692	2,200	2,200	2,200
2018 Computer Supplies	1,940	3,000	3,000	3,500
2078 Confidential Funds	9,000	12,000	10,000	10,000
2090 Machinery/Tools/Equipment	4,945	7,307	7,307	3,227
2093 Computer Equipment	1,658	6,600	6,600	2,000
<b>Supplies Subtotal</b>	<b>42,355</b>	<b>65,309</b>	<b>53,081</b>	<b>48,943</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,346	1,710	1,300	1,665
3020 Training/Seminars	17,951	23,719	23,719	24,000
4020 Motor Pool Lease Fees	41,712	43,190	43,190	28,521
4030 VM: Fleet Maintenance	36,780	37,848	37,848	39,312
4055 Computer Software	1,270	2,500	2,500	7,995
4060 Technology Lease Fees	51,447	45,385	45,385	15,885
5007 Other Professional Services	10,459	18,367	14,600	15,562
6002 Printing/Reproduction	899	500	600	600
6006 Miscellaneous	2,503	3,000	1,900	2,500
<b>Services &amp; Charges Subtotal</b>	<b>165,367</b>	<b>176,219</b>	<b>171,042</b>	<b>136,040</b>
<b>Division Total</b>	<b>\$ 2,294,654</b>	<b>\$ 2,440,494</b>	<b>\$ 2,349,518</b>	<b>\$ 2,479,685</b>

**Police Department  
FY 18-19**

**Support Services Division**

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

Program Objectives	Program Indicators
SP OBJ. 7a: Provide and maintain adequate police protection for all citizens of La Porte and ensure an appropriate and prompt response to call police call for service.	Maintain an average response time of: Priority Calls: 5.7 min Non-Priority Calls: 8.5 min.
Provide effective and reliable Animal Control Services.	Reduce the number of animals euthanized by 5%.  Increase the shelter adoption rate by 10%.

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

Program Objectives	Program Indicators
SP OBJ. 7d: Create and maintain a wide range of community service programs designed to foster supportive and positive relationships between the Police Department and the Community, while helping to effectively address crime and quality of life issues within the community.	Graduate a minimum of 2 Citizen Police Academies and 1 Advance Citizens Police Academy annually.  Graduate a minimum of 1 Youth Police Explorer Post Academies annually.  Document a minimum of 2500 service hours worked by department volunteers annually.  Graduate at least one RAD (Rape Aggression Defense) program per year.
Address concerns relating to drugs within the community through the maintenance and implementation of effective drug enforcement strategies.	Maintain a DARE Program  Maintain a Youth Safety Camp Program and Underage Alcohol Prevention Program.  Maintain School Resource Officer Program both in City Middle and High Schools.

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

Program Objectives	Program Indicators
SP OBJ 7b (4): Continue to enhance the skill and knowledge of the police force with educational and training programs.	Ensure that 100% of Departmental employees meet state mandated training requirements and have an opportunity to attend a minimum of 40 hours of training each year.
SP OBJ 7b (2) (3) (4): Ensure that effective recruiting efforts, pre-employment investigations and retention incentives are utilized to maintain a competent and professional police force.	Maintain attrition rates below 4%.
SP OBJ 7b (4): Provide for mentoring and career enhancement incentives and opportunities for personnel.	Offer participation in the department mentoring program, the department career path development program and other training and coaching opportunities.

**Police Department  
FY 18-19**

**Support Services Division**

*Performance Indicators:*

	Actual 2016-17	Estimated 2017-18	% Change 2016-17/ 2017-18	Proposed 2018-19
Authorized number of police office positions assigned to SSD	10	11	10%	11
Authorized number of civilian personnel positions assigned to SSD	21	21	0%	21
Avg Priority Call response time	5.58	5.56	0%	<6
Avg Non-Priority call response time	8.03	8.56	-7%	<9
Number of animals adopted from shelter (goal: increase by 5%)	327	457	40%	480
Number of animals euthanized at shelter (goal: decrease by 5%)	603	477	-21%	453
Number of citizen police academies (goal: 2 or more)	2	2	0%	2
Number of advanced citizen police academies (goal 1 or more)	1	1	0%	1
Number of youth police explorer academies (goal: 1 or more)	1	1	0%	1
Number of RAD classes (goal: 1 or more)	3	4	33%	>2
Number of police volunteer service hours (goal: 2500 or more)	3,892	2,556	-34%	>2500

**Police Department  
Fiscal Year 2018-19**

**Support Services Division**

***Expenditure Summary***

	<i>Actual 2016-17</i>	<i>Budget 2017-18</i>	<i>Estimated 2017-18</i>	<i>Requested 2018-19</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 2,537,326	\$ 2,756,980	\$ 2,534,893	\$ 2,830,655	2.67%
<i>Supplies</i>	85,545	114,522	101,485	96,015	-16.16%
<i>Services &amp; Charges</i>	177,093	202,531	202,103	247,099	22.01%
<b>Division Total</b>	<b>\$ 2,799,964</b>	<b>\$ 3,116,973</b>	<b>\$ 2,881,181</b>	<b>\$ 3,173,769</b>	<b>1.82%</b>

***Scope of Services Summary***

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Lieutenant	1	1	1
Support Services Sergeant	1	2	2
Support Services Supervisor	1	1	1
Crime Prevention Officer	2	2	2
School Resource Officers	5	5	5
Dare Officer	1	1	1
Animal Control Supervisor	1	1	1
Animal Control Officer	4	4	4
Building Maintenance Technician	1	1	1
Records Specialist	2	2	2
Telecommunicators	12	12	12
Telecommunicators (Relief)	4	4	4
<b>Total</b>	<b>35</b>	<b>36</b>	<b>36</b>

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

**001-5258-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 1,551,182	\$ 1,833,146	\$ 1,628,741	\$ 1,826,424
1020 Overtime	149,068	87,240	87,240	90,730
1030 Certification	38,348	37,499	37,499	37,499
1035 Longevity	15,868	17,172	17,816	18,992
1044 Cleaning Allowance	6,909	6,975	6,975	6,975
1046 Physical Fitness Allowance	4,000	5,000	5,000	5,000
1050 WC Loss Time	30,494	-	-	-
1060 FICA	130,584	141,134	136,420	151,633
1065 Retirement	286,883	303,929	290,317	319,599
1067 PARS Retirement	152	1,047	1,047	1,047
1080 Insurance - Medical	323,082	323,082	323,082	372,000
1081 Insurance - Life	756	756	756	756
<b>Personal Services Subtotal</b>	<b>2,537,326</b>	<b>2,756,980</b>	<b>2,534,893</b>	<b>2,830,655</b>
<b>Supplies:</b>				
2001 Office Supplies	1,387	1,400	1,300	1,300
2002 Postage	2,218	1,200	2,400	2,400
2003 Protective Clothing	7,794	12,650	11,700	8,200
2004 Gas and Oil	7,713	13,800	11,500	13,155
2005 Minor Tools	316	350	350	350
2006 Cleaning	1,166	1,260	1,260	1,260
2007 Chemical	782	1,000	1,000	1,000
2015 Other Supplies	9,183	10,050	10,050	10,050
2017 Specialized Supplies	24,289	36,975	26,475	26,200
2018 Computer Supplies	603	1,300	1,300	1,300
2090 Machinery/Tools/Equipment	28,033	24,275	24,200	26,900
2091 Office Furniture/Equipment	1,824	6,962	6,950	2,900
2093 Computer Equipment	237	3,300	3,000	1,000
<b>Supplies Subtotal</b>	<b>85,545</b>	<b>114,522</b>	<b>101,485</b>	<b>96,015</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,824	5,735	5,735	5,640
3020 Training/Seminars	16,438	17,985	17,985	17,785
3024 Tuition Reimbursement	1,884	3,500	3,500	3,500
4003 Radios and Base Stations	16,168	17,400	17,200	17,700
4006 Heating & AC	946	1,200	1,200	2,100
4011 Building Maintenance	1,194	2,100	1,900	1,800
4020 Motor Pool Lease Fees	20,052	27,261	27,261	32,216
4022 Rent: Building/Land	2,891	3,000	3,000	4,000
4030 VM: Fleet Maintenance	17,763	17,593	17,593	17,891
4055 Computer Software	1,905	1,950	1,950	2,950
4060 Technology Lease Fees	55,799	60,012	60,012	43,000
5007 Other Professional Services	3,440	8,475	8,400	62,125
6001 Uniforms	339	400	320	320
6002 Printing/Reproduction	600	1,000	1,000	1,000
6010 Janitorial Services	16,980	19,920	20,195	20,220
7001 Electrical	11,100	9,000	10,500	10,500
7002 Natural Gas	1,196	1,200	1,352	1,352
7004 Water	3,574	4,800	3,000	3,000
<b>Services &amp; Charges Subtotal</b>	<b>177,093</b>	<b>202,531</b>	<b>202,103</b>	<b>247,099</b>

Continued

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

**001-5258-521**

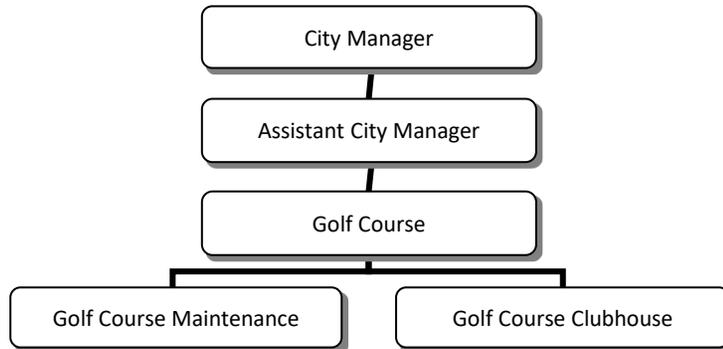
	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Capital Outlay:</b>				
8050 Motor Vehicles	-	42,940	42,700	-
<b>Capital Outlay Subtotal</b>	-	42,940	42,700	-
<b>Division Total</b>	<b>\$ 2,799,964</b>	<b>\$ 3,116,973</b>	<b>\$ 2,881,181</b>	<b>\$ 3,173,769</b>

# Golf Course

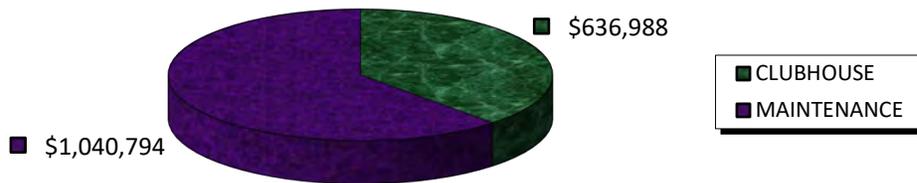
FY 18-19

**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 2018-19**

**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 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Golf Course Club House	\$ 607,572	\$ 633,268	\$ 624,371	\$ 636,988	0.59%
Golf Course Maintenance	924,201	1,082,983	1,078,511	1,040,794	-3.90%
<b>Total</b>	<b>\$ 1,531,773</b>	<b>\$ 1,716,251</b>	<b>\$ 1,702,882</b>	<b>\$ 1,677,782</b>	<b>-2.24%</b>

**Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 1,102,699	\$ 1,138,976	\$ 1,130,504	\$ 1,171,236	2.83%
Supplies	212,393	212,315	210,048	215,400	1.45%
Services & Charges	204,885	241,960	242,330	278,646	15.16%
Capital Outlay	11,796	123,000	120,000	12,500	0.00%
<b>Total</b>	<b>\$ 1,531,773</b>	<b>\$ 1,716,251</b>	<b>\$ 1,702,882</b>	<b>\$ 1,677,782</b>	<b>-2.24%</b>

## Golf Course FY 18-19

### Golf Course

#### *Goals:*

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

#### *Objectives:*

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

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

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

**Golf Course  
Fiscal Year 2018-19**

**Golf Course Club House Division**

***Expenditure Summary***

	<i>Actual 2016-17</i>	<i>Budget 2017-18</i>	<i>Estimated 2017-18</i>	<i>Requested 2018-19</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 465,883	\$ 483,914	\$ 475,289	\$ 498,133	2.94%
<i>Supplies</i>	77,503	64,190	62,748	63,700	-0.76%
<i>Services &amp; Charges</i>	64,186	74,164	76,334	75,155	1.34%
<i>Capital Outlay</i>	-	11,000	10,000	-	
<b>Division Total</b>	<b>\$ 607,572</b>	<b>\$ 633,268</b>	<b>\$ 624,371</b>	<b>\$ 636,988</b>	<b>0.59%</b>

***Scope of Services Summary***

The Golf Course Club House Division provides friendly, efficient operation to the satisfaction of users, including scheduling tournaments, and individual golfers. They also monitor all plays and collect revenues.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Golf Course Manager-Pro	1	1	1
Head Professional Golf Pro	1	1	1
Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (P/T)	1	1	1
Cart Attendant (P/T)	3	3	3
Starter Marshall (P/T)	4	4	4
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>

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

001-6048-551

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 337,849	\$ 368,921	\$ 354,741	\$ 368,921
1020 Overtime	1,775	2,500	2,500	2,500
1035 Longevity	4,308	3,956	3,168	3,360
1055 Termination Pay	10,628	-	-	-
1060 FICA	22,136	21,499	23,243	23,940
1065 Retirement	46,473	44,198	48,797	50,260
1067 Pars Retirement	846	972	972	972
1080 Insurance - Medical	41,688	41,688	41,688	48,000
1081 Insurance - Life	180	180	180	180
<b>Personal Services Subtotal</b>	<b>465,883</b>	<b>483,914</b>	<b>475,289</b>	<b>498,133</b>
<b>Supplies:</b>				
2001 Office Supplies	1,384	1,400	1,400	1,400
2002 Postage	128	100	100	100
2015 Other Supplies	1,368	2,400	1,700	1,700
2090 Machinery/Tools/Equipment	74,455	57,390	57,390	60,000
2091 Office Furniture/Equipment	-	500	358	-
2093 Computer Equipment	168	2,400	1,800	500
<b>Supplies Subtotal</b>	<b>77,503</b>	<b>64,190</b>	<b>62,748</b>	<b>63,700</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,985	2,234	2,234	2,300
3020 Training/Seminars	975	2,965	2,380	3,665
3024 Tuition Reimbursement	929	200	-	-
4003 Radios and Base Stations	-	-	255	300
4006 Heating and A/C Equipment	8,443	6,000	6,000	6,000
4011 Building Maintenance	6,757	10,300	10,300	6,000
4060 Technology Lease Fees	2,130	1,915	1,915	1,470
5006 Fiscal Services	21,475	22,000	25,000	25,000
5007 Other Professional Services	4,158	6,950	6,950	9,020
6002 Printing/Reproduction	-	700	700	700
6005 Advertising	1,327	3,000	3,000	3,000
6010 Janitorial Services	2,505	3,000	3,000	3,000
6041 Special Events	75	400	300	400
7001 Electrical	10,506	11,000	11,000	11,000
7002 Natural Gas	781	1,000	1,000	1,000
7004 Water	2,140	2,500	2,300	2,300
<b>Services &amp; Charges Subtotal</b>	<b>64,186</b>	<b>74,164</b>	<b>76,334</b>	<b>75,155</b>
<b>Capital Outlay:</b>				
8002 Building Maintenance	-	11,000	10,000	-
	-	11,000	10,000	-
<b>Division Total</b>	<b>\$ 607,572</b>	<b>\$ 633,268</b>	<b>\$ 624,371</b>	<b>\$ 636,988</b>

**Golf Course  
Fiscal Year 2018-19**

**Golf Course Maintenance Division**

***Expenditure Summary***

	<i>Actual 2016-17</i>	<i>Budget 2017-18</i>	<i>Estimated 2017-18</i>	<i>Requested 2018-19</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 636,816	\$ 655,062	\$ 655,215	\$ 673,103	2.75%
<i>Supplies</i>	134,890	148,125	147,300	151,700	2.41%
<i>Services &amp; Charges</i>	140,699	167,796	165,996	203,491	21.27%
<i>Capital Outlay</i>	11,796	112,000	110,000	12,500	-88.84%
<b>Division Total</b>	<b>\$ 924,201</b>	<b>\$ 1,082,983</b>	<b>\$ 1,078,511</b>	<b>\$ 1,040,794</b>	<b>-3.90%</b>

***Scope of Services Summary***

The Golf Course Maintenance Division is responsible for the maintenance of the Bay Forest Golf Course including equipment and golf cars.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Golf Course Superintendent	1	1	1
Golf Course Mechanic	1	1	1
Asst. Golf Course Mechanic	1	1	1
Senior Golf Course Worker	1	1	1
Golf Course Worker	6	6	6
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

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

**001-6049-551**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 393,029	\$ 405,071	\$ 404,820	\$ 405,071
1020 Overtime	32,139	35,000	35,000	35,000
1030 Certification	1,199	1,200	1,200	1,200
1035 Longevity	4,896	5,352	5,608	5,608
1060 FICA	31,855	32,977	32,811	34,187
1065 Retirement	69,280	71,044	71,358	71,839
1080 Insurance - Medical	104,220	104,220	104,220	120,000
1081 Insurance - Life	198	198	198	198
<b>Personal Services Subtotal</b>	<b>636,816</b>	<b>655,062</b>	<b>655,215</b>	<b>673,103</b>
<b>Supplies:</b>				
2001 Office Supplies	-	200	100	100
2002 Postage	12	200	100	100
2003 Protective Clothing	-	-	-	350
2004 Gas and Oil	13,537	18,400	18,000	18,400
2005 Minor Tools	354	600	500	500
2007 Chemical	79,718	80,000	80,000	80,000
2009 Medical	53	300	200	200
2015 Other Supplies	18,043	23,000	24,000	28,000
2030 Small Parts	17,904	21,000	20,000	20,000
2090 Machinery/Tools/Equipment	5,269	4,125	4,100	3,750
2093 Computer Equipment	-	300	300	300
<b>Supplies Subtotal</b>	<b>134,890</b>	<b>148,125</b>	<b>147,300</b>	<b>151,700</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,283	1,290	1,290	1,290
3020 Training/Seminars	240	300	300	600
4002 Machinery/Tools/Equipment	1,500	4,000	3,600	4,500
4006 Heating and A/C Equipment	-	500	500	500
4008 Pumps/Motors	-	2,000	2,000	2,000
4011 Building Maintenance	2,305	2,000	2,000	2,000
4012 Water Line Maintenance	8,508	15,000	14,000	10,000
4019 Rental of Equipment	839	2,200	2,000	1,700
4020 Motor Pool Lease Fees	93,228	101,045	101,045	143,607
4030 VM: Fleet Maintenance	6,491	4,861	4,861	4,634
4031 Other Vehicle Maintenance	1,008	7,000	7,000	2,000
5007 Other Professional Services	5,217	5,500	5,500	8,560
6001 Uniforms	7,519	6,900	6,900	7,100
7001 Electrical	10,881	13,000	13,000	13,000
7004 Water	1,680	2,200	2,000	2,000
<b>Services &amp; Charges Subtotal</b>	<b>140,699</b>	<b>167,796</b>	<b>165,996</b>	<b>203,491</b>
<b>Capital Outlay:</b>				
8021 Mach/Tools & Equipment	11,796	112,000	110,000	-
8032 Land Improvements	-	-	-	12,500
<b>Capital Outlay Subtotal</b>	<b>11,796</b>	<b>112,000</b>	<b>110,000</b>	<b>12,500</b>
<b>Division Total</b>	<b>\$ 924,201</b>	<b>\$ 1,082,983</b>	<b>\$ 1,078,511</b>	<b>\$ 1,040,794</b>

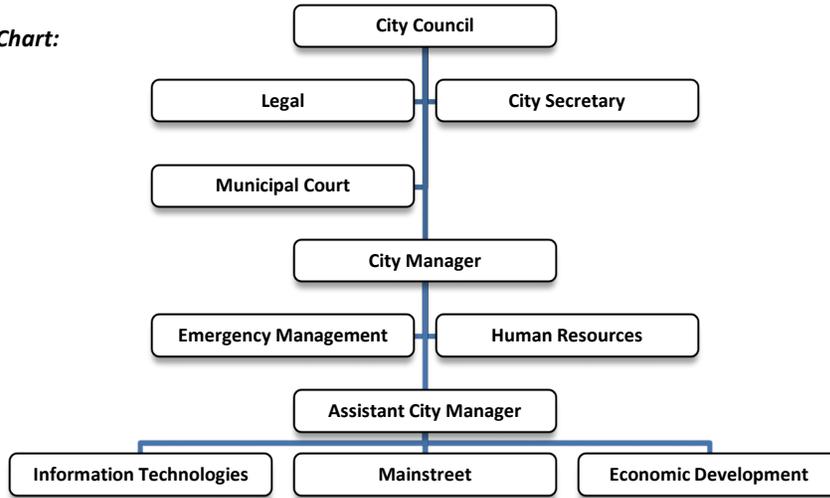


# Administration Department

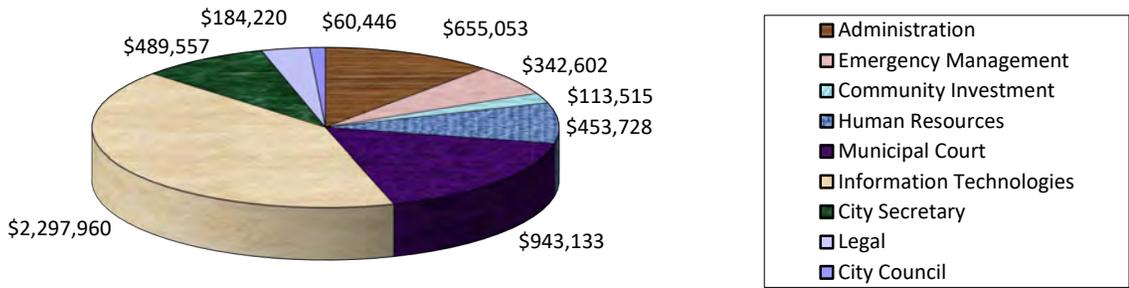
FY 18-19

**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.

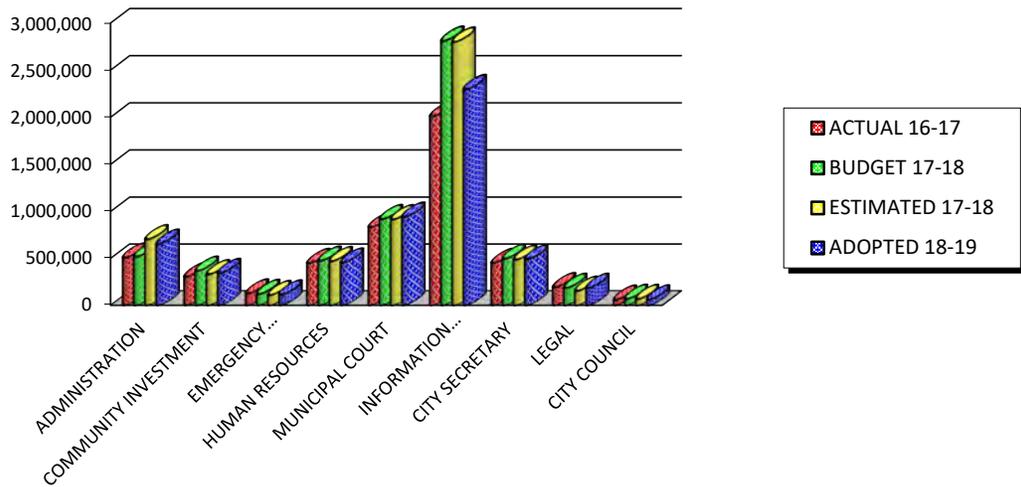
**Organizational Chart:**



**Share of General Fund Budget: 12%**



**Four Year Comparison by Division:**



## Administration Department Fiscal Year 2018-19

**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 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Administration	\$ 504,725	\$ 813,994	\$ 702,487	\$ 655,053	-19.53%
Emergency Management	334,135	366,874	329,698	342,602	-6.62%
Community Investment	323,475	119,100	107,255	113,515	-4.69%
Human Resources	490,244	498,873	469,432	453,728	-9.05%
Municipal Court	893,097	917,578	915,705	943,133	2.79%
Information Technologies	2,678,472	2,819,735	2,801,364	2,297,960	-18.50%
City Secretary	464,191	496,707	486,124	489,557	-1.44%
Legal	128,857	184,245	153,245	184,220	-0.01%
City Council	58,596	67,528	65,758	60,446	-10.49%
<b>Department Total</b>	<b>\$ 5,875,792</b>	<b>\$ 6,284,634</b>	<b>\$ 6,031,068</b>	<b>\$ 5,540,214</b>	<b>-11.85%</b>

**Department Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 2,826,471	\$ 2,915,572	\$ 2,854,334	\$ 2,962,008	1.59%
Supplies	351,541	346,878	344,926	104,094	-69.99%
Services & Charges	2,580,048	3,022,184	2,831,808	2,474,112	-18.13%
Capital Outlay	117,732	-	-	-	0.00%
<b>Department Total</b>	<b>\$ 5,875,792</b>	<b>\$ 6,284,634</b>	<b>\$ 6,031,068</b>	<b>\$ 5,540,214</b>	<b>-11.85%</b>

# Administration Department

## FY 18-19

### Administration Division

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

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

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

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

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

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

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

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

**Performance Indicators:**

	<b>Actual 2016-17</b>	<b>Estimated 2017-18</b>	<b>Proposed 2018-19</b>
Percentage of inquiries/complaints received by the City Manager's Office responded to within one business day	79.8%	83.0%	90.0%
Increase total social media Facebook likes and Twitter followers by 10%	Unavailable	2643	2907
Percentage of employees receiving customer service training	N/A	42.1%	100%

**Administration Department**  
**Fiscal Year 2018-19**

**Administration Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 466,860	\$ 482,799	\$ 474,873	\$ 498,764	3.31%
<i>Supplies</i>	4,936	3,200	2,722	3,300	3.13%
<i>Services &amp; Charges</i>	32,929	327,995	224,892	152,989	-53.36%
<b>Division Total</b>	<b>\$ 504,725</b>	<b>\$ 813,994</b>	<b>\$ 702,487</b>	<b>\$ 655,053</b>	<b>-19.53%</b>

***Scope of Services Summary***

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Secretary IV	0.50	0.50	0.50
<b>Total</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

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

**001-6060-510**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 337,294	\$ 363,597	\$ 354,159	\$ 363,597
1020 Overtime	26	-	-	-
1035 Longevity	746	584	364	572
1042 Car Allowance	11,061	11,400	11,400	11,400
1055 Termination Pay	9,253	-	-	-
1060 FICA	21,818	20,212	22,910	28,732
1065 Retirement	57,589	60,538	59,572	61,050
1080 Insurance - Medical	28,661	26,055	26,055	33,000
1081 Insurance - Life	412	413	413	413
<b>Personal Services Subtotal</b>	<b>466,860</b>	<b>482,799</b>	<b>474,873</b>	<b>498,764</b>
<b>Supplies:</b>				
2001 Office Supplies	279	500	500	500
2002 Postage	29	100	25	50
2008 Educational	-	100	95	100
2015 Other Supplies	4,628	2,500	1,962	2,500
2091 Office Furniture/Equipment	-	-	140	150
<b>Supplies Subtotal</b>	<b>4,936</b>	<b>3,200</b>	<b>2,722</b>	<b>3,300</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,017	5,135	5,615	5,745
3020 Training/Seminars	4,928	5,800	4,160	11,000
3024 Tuition Reimbursement	-	-	2,250	3,500
4060 Technology Lease Fees	1,278	1,149	1,149	2,450
5004 Consulting	19,076	15,000	17,100	25,000
6070 Appreciation Program	3,630	5,000	1,500	2,500
9997 Req for Special Program	-	295,911	193,118	102,794
<b>Services &amp; Charges Subtotal</b>	<b>32,929</b>	<b>327,995</b>	<b>224,892</b>	<b>152,989</b>
<b>Division Total</b>	<b>\$ 504,725</b>	<b>\$ 813,994</b>	<b>\$ 702,487</b>	<b>\$ 655,053</b>

# Emergency Services Department

## FY 18-19

### 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"> <li>● Identify opportunities for interoperability and redundancy of internal and external communications systems Implement new systems, when available</li> <li>● Provide training for key personnel regarding coordination of emergency response efforts</li> <li>● Oversee testing of emergency communications systems and address issues as they arise</li> <li>● Continue to strengthen relationships with key stakeholders and identify available resources to support response efforts</li> </ul>

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

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

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Community outreach events/presentations	20	23	25
CERT members trained	25	28	25
Publications mailed to citizens	4	3	4
Training/drills/exercises	10	10	10
Level of preparedness (state assessment)	Advanced	Advanced	Advanced

**Administration Department**  
**Fiscal Year 2018-19**

**Emergency Management Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 244,133	\$ 277,605	\$ 246,496	\$ 258,542	-6.87%
<i>Supplies</i>	3,828	5,255	4,375	4,942	-5.96%
<i>Services &amp; Charges</i>	86,174	84,014	78,827	79,118	-5.83%
<b>Division Total</b>	<b>\$ 334,135</b>	<b>\$ 366,874</b>	<b>\$ 329,698</b>	<b>\$ 342,602</b>	<b>-6.62%</b>

***Scope of Services Summary***

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

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

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

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

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Emergency Management Coordinator	1	1	1
Asst. Emergency Management Coordinator	1	1	1
Secretary I	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

City of La Porte, Texas  
 Emergency Management  
 Detail of Expenditures

001-6054-510

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 155,664	\$ 198,798	\$ 168,448	\$ 173,798
102 Overtime	11,163	-	-	500
1035 Longevity	188	284	328	472
1060 FICA	14,553	15,002	14,799	15,245
1065 Retirement	31,137	32,093	31,493	32,365
1080 Insurance - Medical	31,266	31,266	31,266	36,000
1081 Insurance - Life	162	162	162	162
<b>Personal Services Subtotal</b>	<b>244,133</b>	<b>277,605</b>	<b>246,496</b>	<b>258,542</b>
<b>Supplies:</b>				
2001 Office Supplies	530	500	500	500
2002 Postage	-	25	25	25
2004 Gas and Oil	1,049	1,380	1,000	1,067
2015 Other Supplies	1,392	2,000	2,000	2,000
2018 Computer Supplies	17	100	100	100
2090 Machinery/Tools/Equipment	840	750	250	750
2093 Computer Equipment	-	500	500	500
<b>Supplies Subtotal</b>	<b>3,828</b>	<b>5,255</b>	<b>4,375</b>	<b>4,942</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	930	1,050	930	915
3020 Training/Seminars	6,821	8,000	8,000	8,000
3024 Tuition Reimbursement	3,500	1,800	1,800	-
4003 Radios/Base Stations	492	500	492	500
4020 Motor Pool: Lease Fees	3,228	3,360	3,360	3,501
4030 Vehicle Maint: Fleet Maint.	3,103	3,038	3,038	3,222
4055 Computer Software	12,730	13,000	13,000	13,000
4060 Technology Lease Fees	852	766	766	980
4070 Emergency Management	27,109	27,000	22,000	27,000
5007 Other Professional Services	21,235	21,500	21,441	18,000
6002 Printing and Reproduction	3,085	4,000	4,000	4,000
7001 Electrical	3,089	-	-	-
<b>Services &amp; Charges Subtotal</b>	<b>86,174</b>	<b>84,014</b>	<b>78,827</b>	<b>79,118</b>
<b>Division Total</b>	<b>\$ 334,135</b>	<b>\$ 366,874</b>	<b>\$ 329,698</b>	<b>\$ 342,602</b>

**Administration Department**  
**Fiscal Year 2018-19**

**Community Investment**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 25,464	\$ 32,200	\$ 26,622	\$ 27,815	-13.62%
<i>Services &amp; Charges</i>	180,279	86,900	80,633	85,700	-1.38%
<i>Capital Outlay</i>	117,732	-	-	-	-
<b>Division Total</b>	<b>\$ 323,475</b>	<b>\$ 119,100</b>	<b>\$ 107,255</b>	<b>\$ 113,515</b>	<b>-4.69%</b>

***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**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Supplies:</b>				
2015 Other Supplies	\$ 1,690	\$ -	\$ -	\$ -
2075 Community Development	4,774	7,200	7,195	7,815
2077 Fireworks	19,000	25,000	19,427	20,000
<b>Supplies Subtotal</b>	<b>25,464</b>	<b>32,200</b>	<b>26,622</b>	<b>27,815</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	91,289	30,400	27,887	30,500
6002 Printing and Reproduction	36,420	43,000	44,780	43,000
6005 Advertising	7,070	8,000	5,555	9,700
6015 Community Festivals	-	5,500	2,411	2,500
9997 Special Programs	45,500	-	-	-
<b>Services &amp; Charges Subtotal</b>	<b>180,279</b>	<b>86,900</b>	<b>80,633</b>	<b>85,700</b>
<b>Capital Outlay:</b>				
8002 Building Improvements				
8031 Land Acquisitions	117,732	-	-	-
<b>Capital Outlay Subtotal</b>	<b>117,732</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 323,475</b>	<b>\$ 119,100</b>	<b>\$ 107,255</b>	<b>\$ 113,515</b>

**Administration Department**  
**FY 18-19**

**Human Resources Division**

**Goals:**

- Provide training for first line, middle managers and upper level management (OBJ 5c)
- Improve employee relations
- Improve employment process

**Objectives:**

- Provide tools to supervisors to help them do their job better (OBJ 5c)
- Reduce turnover
- Reduce potential legal liabilities for City and Employees
- Increase productivity
- Consistency in policy related interpretation
- Create a sense of we/us by all employees
- Enhance the quality of work life
- Increase meaningful services provided to employees and family members
- Improve candidate pool
- Reduce the amount of time required to hire for positions
- Provide interview training to individuals conducting selections

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Total turnover rate (excluding retirements)			
Number of days to process new hires			

**Administration Department**  
**Fiscal Year 2018-19**

**Human Resources Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 288,542	\$ 291,049	\$ 275,093	\$ 295,468	1.52%
<i>Supplies</i>	2,528	2,600	2,450	2,350	-9.62%
<i>Services &amp; Charges</i>	199,174	205,224	191,889	155,910	-24.03%
<b>Division Total</b>	<b>\$ 490,244</b>	<b>\$ 498,873</b>	<b>\$ 469,432</b>	<b>\$ 453,728</b>	<b>-9.05%</b>

***Scope of Services Summary***

The Human Resources Division is responsible for bringing to the City's service a high degree of understanding, cooperation, efficiency, and unity through systematic, uniform application of personnel policies and practices. The Division provides fair and equal opportunity for qualified persons to enter and progress in the City's service in a manner based on merit and fitness as ascertained through fair and practical personnel management methods.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Human Resources Manager	1	1	1
Benefits Specialist	1	1	1
Human Resources Specialist	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

City of La Porte, Texas  
Human Resources  
Detail of Expenditures

001-6062-515

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 178,679	\$ 177,189	\$ 166,554	\$ 181,329
1020 Overtime	8,546	6,390	2,250	2,250
1030 Certification	1,096	900	900	900
1035 Longevity	1,139	1,272	576	632
1055 Termination Pay	820	-	-	-
1060 FICA	14,000	13,966	13,869	14,161
1065 Retirement	30,570	29,904	29,516	30,034
1075 Unemployment Compensation	22,264	30,000	30,000	30,000
1080 Insurance - Medical	31,266	31,266	31,266	36,000
1081 Insurance - Life	162	162	162	162
<b>Personal Services Subtotal</b>	<b>288,542</b>	<b>291,049</b>	<b>275,093</b>	<b>295,468</b>
<b>Supplies:</b>				
2001 Office Supplies	1,708	1,600	1,600	1,600
2002 Postage	173	400	300	300
2015 Other Supplies	350	300	350	300
2093 Computer Equipment	297	300	200	150
<b>Supplies Subtotal</b>	<b>2,528</b>	<b>2,600</b>	<b>2,450</b>	<b>2,350</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,556	1,700	1,700	1,650
3020 Training/Seminars	3,952	5,000	4,000	4,000
3022 Employee Training	1,200	5,000	4,000	4,000
3024 Tuition Reimbursement	1,181	3,500	-	3,500
4055 Computer Software	41,615	37,335	35,000	25,000
4060 Technology Lease Fees	1,704	1,532	1,532	1,960
5006 Fiscal Services	3,600	3,600	3,600	3,600
5007 Other Professional Services	43,307	28,457	28,457	17,200
5008 Medical Services	37,981	37,000	37,000	36,000
5018 Civil Service	10,196	11,000	10,500	10,000
6002 Printing/Reproduction	335	500	100	200
6070 Appreciation Program	36,532	39,000	39,000	25,000
6071 Service Awards	11,631	23,000	23,000	21,800
6073 Wellness Program	4,384	8,600	4,000	2,000
<b>Services &amp; Charges Subtotal</b>	<b>199,174</b>	<b>205,224</b>	<b>191,889</b>	<b>155,910</b>
<b>Division Total</b>	<b>\$ 490,244</b>	<b>\$ 498,873</b>	<b>\$ 469,432</b>	<b>\$ 453,728</b>

**Administration Department**  
**FY 18-19**

**Municipal Court Division**

**Goals:**

- The Court is dedicated to the principles of impartiality, fairness and judicial independence

**Objectives:**

- To provide exceptional customer service to all who appear in Municipal Court
- To provide fair, impartial and efficient administration of justice while exhibiting a high level of professionalism
- To maintain the Court's progressive use of innovative technology to ensure excellent case flow management

**Performance Indicators:**

	<b>Actual 2016-17</b>	<b>Estimated 2017-18</b>	<b>Proposed 2018-19</b>
Total cases filed	13,370	12,408	14,388
Total dispositions	14,294	12,337	12,373

**Administration Department**  
**Fiscal Year 2018-19**

**Municipal Court Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 750,586	\$ 765,467	\$ 767,673	\$ 792,390	3.52%
<i>Supplies</i>	20,572	19,750	27,250	27,250	37.97%
<i>Services &amp; Charges</i>	121,939	132,361	120,782	123,493	-6.70%
<b>Division Total</b>	<b>\$ 893,097</b>	<b>\$ 917,578</b>	<b>\$ 915,705</b>	<b>\$ 943,133</b>	<b>2.79%</b>

***Scope of Services Summary***

The Municipal Court Division is responsible for processing and keeping accurate records of citations, including all traffic violations and other misdemeanor or criminal charges filed by the La Porte Police Department and any complaints filed by individual citizens. Services include preparation of complaints, administration of oaths to persons filing complaints and preparation of necessary summons, arrest warrants and subpoenas. Municipal Court reports all moving traffic convictions to the Texas Department of Public Safety and compiles statistical reports for the Texas Judicial Council and for all Governmental units as required.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Presiding Judge	1	1	1
Court Administrator	1	1	1
Senior Deputy Court Clerk	1	1	1
Deputy Court Clerk	6	6	6
Deputy Court Clerk (P/T)	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

City of La Porte, Texas  
Municipal Court  
Detail of Expenditures

001-6064-512

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 514,296	\$ 528,181	\$ 527,153	\$ 528,181
1020 Overtime	7,274	7,000	7,000	7,000
1030 Certification	6,866	7,500	7,000	7,500
1035 Longevity	2,584	3,044	3,824	4,256
1042 Car Allowance	5,099	5,100	5,100	5,100
1060 FICA	37,359	36,819	38,293	42,320
1065 Retirement	82,768	83,354	84,834	89,179
1067 Pars - Retirement	254	383	383	566
1080 Insurance - Medical	93,798	93,798	93,798	108,000
1081 Insurance - Life	288	288	288	288
<b>Personal Services Subtotal</b>	<b>750,586</b>	<b>765,467</b>	<b>767,673</b>	<b>792,390</b>
<b>Supplies:</b>				
2001 Office Supplies	3,872	4,000	4,000	4,000
2002 Postage	9,921	8,000	16,000	16,000
2008 Educational	174	300	300	300
2015 Other Supplies	4,437	4,950	4,950	4,950
2018 Computer Supplies	2,168	2,500	2,000	2,000
<b>Supplies Subtotal</b>	<b>20,572</b>	<b>19,750</b>	<b>27,250</b>	<b>27,250</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	446	500	500	510
3020 Training/Seminars	3,824	4,000	2,000	2,000
4006 Heating and A/C Equipment	17,594	8,396	7,300	7,300
4011 Building Maintenance	4,497	5,800	5,800	5,800
4055 Computer Software	26,591	29,232	29,509	30,498
4060 Technology Lease Fees	6,816	6,128	6,128	7,840
5004 Consulting	11,600	19,200	14,400	14,400
5007 Other Professional Services	1,353	4,925	3,445	3,445
6002 Printing/Reproduction	7,961	8,000	8,000	8,000
6008 Jury Fees/Court Costs	710	2,880	2,000	2,000
6010 Janitorial Services	11,546	12,000	12,000	12,000
7001 Electrical	23,832	25,000	27,000	27,000
7002 Natural Gas	302	300	300	300
7004 Water	4,867	6,000	2,400	2,400
<b>Services &amp; Charges Subtotal</b>	<b>121,939</b>	<b>132,361</b>	<b>120,782</b>	<b>123,493</b>
<b>Division Total</b>	<b>\$ 893,097</b>	<b>\$ 917,578</b>	<b>\$ 915,705</b>	<b>\$ 943,133</b>



**Administration Department**  
**Fiscal Year 2018-19**

**Information Technologies**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 640,128	\$ 666,563	\$ 657,168	\$ 675,188	1.29%
<i>Supplies</i>	276,325	255,458	255,458	22,787	-91.08%
<i>Services &amp; Charges</i>	1,762,019	1,897,714	1,888,738	1,599,985	-15.69%
<b>Division Total</b>	<b>\$ 2,678,472</b>	<b>\$ 2,819,735</b>	<b>\$ 2,801,364</b>	<b>\$ 2,297,960</b>	<b>-18.50%</b>

***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 2016-17	Approved 2017-18	Approved 2018-19
IT Manager	1	1	1
Network Administrator	1	1	1
Sr. System Administrator	2	2	2
Computer Support Specialist III	2	2	2
Computer Support Specialist I	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>

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

**001-6066-519**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 435,385	\$ 465,620	\$ 457,154	\$ 465,620
1020 Overtime	13,326	8,500	8,500	5,000
1030 Certification	2,573	3,300	3,300	3,300
1035 Longevity	2,400	2,680	2,336	2,672
1055 Termination Pay	5,475	-	-	-
1060 FICA	34,099	36,047	36,054	36,728
1065 Retirement	73,772	77,318	76,726	77,724
1080 Insurance - Medical	72,954	72,954	72,954	84,000
1081 Insurance - Life	144	144	144	144
<b>Personal Services Subtotal</b>	<b>640,128</b>	<b>666,563</b>	<b>657,168</b>	<b>675,188</b>
<b>Supplies:</b>				
2001 Office Supplies	433	500	500	500
2004 Gas and Oil	264	288	288	287
2005 Minor Tools	357	500	500	500
2015 Other Supplies	1,753	2,670	2,670	1,500
2091 Office Furniture/Equipment	-	21,000	21,000	-
2093 Computer Equipment	273,518	230,500	230,500	20,000
<b>Supplies Subtotal</b>	<b>276,325</b>	<b>255,458</b>	<b>255,458</b>	<b>22,787</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	4,964	5,250	5,250	2,370
3020 Training/Seminars	5,103	18,000	18,000	20,000
4001 Office Equipment	116,684	126,000	126,000	75,000
4020 Motor Pool: Lease Fees	9,980	8,181	8,181	8,325
4022 Rental of Building	20,304	21,600	21,600	-
4030 VM: Fleet Maintenance	3,160	3,241	3,241	-
4050 Computer - Hardware	471,617	212,000	212,000	160,000
4055 Computer - Software	454,117	494,719	509,428	504,590
4060 Technology Lease Fees	12,780	11,490	11,490	14,700
5004 Consulting	19,000	25,000	25,000	10,000
5007 Other Professional Services	216,796	399,033	375,348	134,700
7003 Telephone	427,514	573,200	573,200	670,300
<b>Services &amp; Charges Subtotal</b>	<b>1,762,019</b>	<b>1,897,714</b>	<b>1,888,738</b>	<b>1,599,985</b>
<b>Division Total</b>	<b>\$ 2,678,472</b>	<b>\$ 2,819,735</b>	<b>\$ 2,801,364</b>	<b>\$ 2,297,960</b>

**City Secretary Department**  
**FY 18-19**

**City Secretary Division**

**Goals:**

- Improve public access to municipal records and other information
- Facilitate public participation in municipal government processes
- Safeguard and enrich the municipal election process
- Facilitate staff with all procedures regarding records management
- Enhance electronic archiving for all City departments
- Facilitate and be proactive with services provided to City staff
- Continue to monitor, evaluate and make necessary changes to website information
- Offer opportunities for continuing education in order to enhance job relevant performance skills
- Prepare all council action items within five working days following a council meeting
- Prepare agenda packets 8 working days prior to a council meeting
- Respond to requests for public information within 10 working days
- Issue alcohol licenses and solicitor permits with 3 working days
- Collect payments for liquor license renewals within 30 days
- Respond to Council requests within 4 hours

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Agendas prepared	39	40	41
Record requests processed	391	480	500
Alcohol licenses issued within 5 days	27	20	25
Solicitor permits & registrations issued within 5 days	32	34	40
Pages imaged to Laserfische	575	500	500
Outsourced Planning Department Files		50,000	

**Administration Department**  
**Fiscal Year 2018-19**

**City Secretary Division**

**Expenditure Summary**

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
Personal Services	\$ 385,650	\$ 380,937	\$ 382,324	\$ 389,371	2.21%
Supplies	14,955	18,915	17,874	15,650	-17.26%
Services & Charges	63,586	96,855	85,926	84,536	-12.72%
<b>Division Total</b>	<b>\$ 464,191</b>	<b>\$ 496,707</b>	<b>\$ 486,124</b>	<b>\$ 489,557</b>	<b>-1.44%</b>

**Scope of Services Summary**

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

**Personnel Position Roster**

	Approved 2016-17	Approved 2017-18	Approved 2018-19
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary IV	1	1	1
Records Specialist	1	1	1
<b>Total</b>	4	4	4

City of La Porte, Texas  
City Secretary  
Detail of Expenditures

001-6067-510

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 265,938	\$ 272,053	\$ 272,000	\$ 272,053
1020 Overtime	10,935	1,500	1,500	1,500
1035 Longevity	1,096	1,364	1,348	1,540
1060 FICA	20,685	19,393	20,808	21,045
1065 Retirement	44,675	44,241	44,282	44,535
1080 Insurance - Medical	41,688	41,688	41,688	48,000
1081 Insurance - Life	198	198	198	198
1090 Other Benefits	435	500	500	500
<b>Personal Services Subtotal</b>	<b>385,650</b>	<b>380,937</b>	<b>382,324</b>	<b>389,371</b>
<b>Supplies:</b>				
2001 Office Supplies	498	500	500	500
2002 Postage	139	865	800	150
2015 Other Supplies	12,968	14,000	14,000	15,000
2091 Office Furniture/Equipment	-	2,520	1,544	-
2093 Computer Equipment	1,350	1,030	1,030	-
<b>Supplies Subtotal</b>	<b>14,955</b>	<b>18,915</b>	<b>17,874</b>	<b>15,650</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	975	1,470	1,237	1,030
3020 Training/Seminars	7,735	8,950	8,746	10,950
4055 Computer Software	15,741	9,618	9,524	8,826
4060 Technology Lease Fees	1,704	1,532	1,532	1,960
5007 Other Professional Services	1,487	17,000	20,287	6,320
6002 Printing/Reproduction	5,288	7,000	5,000	7,450
6003 Legal Notices	16,829	22,000	18,000	18,000
6004 Elections	13,827	29,285	21,600	30,000
<b>Services &amp; Charges Subtotal</b>	<b>63,586</b>	<b>96,855</b>	<b>85,926</b>	<b>84,536</b>
<b>Division Total</b>	<b>\$ 464,191</b>	<b>\$ 496,707</b>	<b>\$ 486,124</b>	<b>\$ 489,557</b>

## **Administration Department**

### **FY 18-19**

#### **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 2018-19**

**Legal Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 13,245	\$ 13,245	\$ 13,245	\$ 14,823	11.91%
<i>Services &amp; Charges</i>	115,612	171,000	140,000	169,397	-0.94%
<b>Division Total</b>	<b>\$ 128,857</b>	<b>\$ 184,245</b>	<b>\$ 153,245</b>	<b>\$ 184,220</b>	<b>-0.01%</b>

***Scope of Services Summary***

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

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

City of La Porte, Texas  
 Legal  
 Detail of Expenditures

001-6068-515

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1080 Insurance - Medical	\$ 13,245	\$ 13,245	\$ 13,245	\$ 14,823
<b>Personal Services Subtotal</b>	<u>13,245</u>	<u>13,245</u>	<u>13,245</u>	<u>14,823</u>
<b>Services &amp; Charges:</b>				
5003 Legal	68,420	91,000	77,000	79,000
5004 Consulting	(4,824)	25,000	3,000	12,500
5007 Other Professional Services	-	-	-	20,000
5010 City Prosecutor	52,016	55,000	60,000	57,897
<b>Services &amp; Charges Subtotal</b>	<u>115,612</u>	<u>171,000</u>	<u>140,000</u>	<u>169,397</u>
<b>Division Total</b>	<b>\$ 128,857</b>	<b>\$ 184,245</b>	<b>\$ 153,245</b>	<b>\$ 184,220</b>

## **Administration Department**

### **FY 18-19**

#### **City Council Division**

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

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

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

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

**Administration Department**  
**Fiscal Year 2018-19**

**City Council Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 37,327	\$ 37,907	\$ 37,462	\$ 37,462	-1.17%
<i>Supplies</i>	2,933	9,500	8,175	-	-100.00%
<i>Services &amp; Charges</i>	<u>18,336</u>	<u>20,121</u>	<u>20,121</u>	<u>22,984</u>	14.23%
<b>Division Total</b>	<u><u>\$ 58,596</u></u>	<u><u>\$ 67,528</u></u>	<u><u>\$ 65,758</u></u>	<u><u>\$ 60,446</u></u>	-10.49%

***Scope of Services Summary***

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

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

City of La Porte, Texas  
City Council  
Detail of Expenditures

001-6069-511

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 23,916	\$ 24,413	\$ 24,000	\$ 24,000
1042 Car Allowance	10,758	10,800	10,800	10,800
1060 FICA	2,653	2,694	2,662	2,662
<b>Personal Services Subtotal</b>	<b>37,327</b>	<b>37,907</b>	<b>37,462</b>	<b>37,462</b>
<b>Supplies:</b>				
2001 Office Supplies	50	-	-	-
2090 Machinery/Tools/Equipment	1,883	500	500	-
2093 Computer Equipment	1,000	9,000	7,675	-
<b>Supplies Subtotal</b>	<b>2,933</b>	<b>9,500</b>	<b>8,175</b>	<b>-</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	7,304	7,174	7,324	7,574
3020 Training/Seminars	5,242	6,500	6,350	8,000
4060 Technology Lease Fees	3,834	3,447	3,447	4,410
6041 Special Events	1,956	3,000	3,000	3,000
<b>Services &amp; Charges Subtotal</b>	<b>18,336</b>	<b>20,121</b>	<b>20,121</b>	<b>22,984</b>
<b>Division Total</b>	<b>\$ 58,596</b>	<b>\$ 67,528</b>	<b>\$ 65,758</b>	<b>\$ 60,446</b>

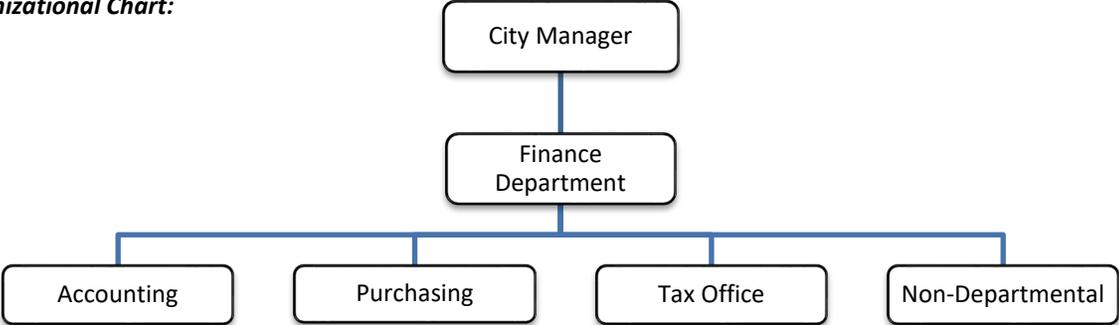


# Finance Department

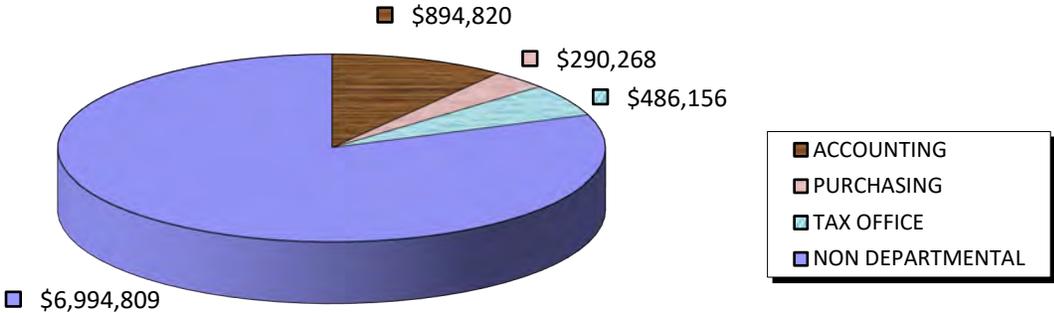
FY 18-19

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

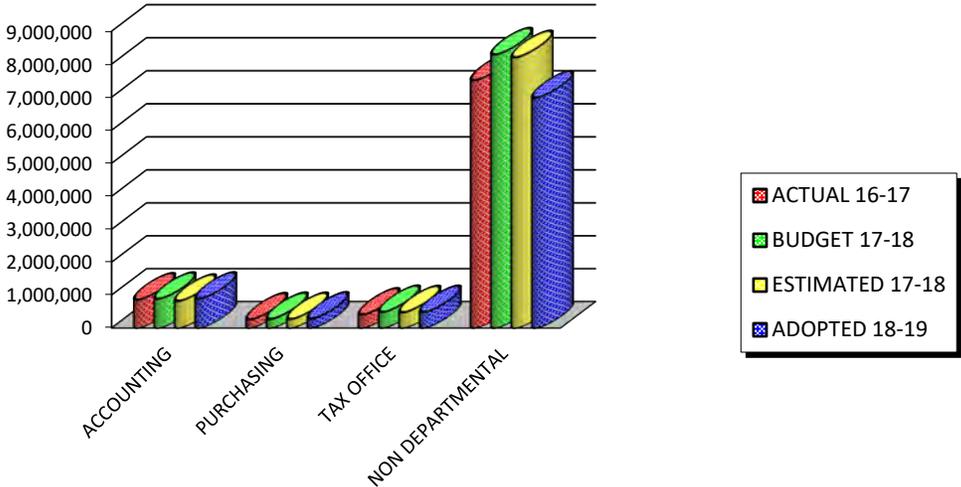
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Finance Department Fiscal Year 2018-19

**Summary:**

The Finance Department is responsible for effectively administering the City's financial operation and fulfilling the duty to be publicly accountable and transparent. This includes establishing and improving accounting, budgeting and financial reporting standards. The department controls the collection and disbursement of funds and provides for their protection and investment. Maximum use of funds will be handled by timely collections and proper disbursement to obtain full use of investments.

**Department Summary by Division:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Accounting	\$ 868,105	\$ 891,066	\$ 829,731	\$ 894,820	0.42%
Purchasing	264,926	278,065	275,491	290,268	4.39%
Tax Office	410,007	489,904	481,739	486,156	-0.77%
Non Departmental	7,525,005	8,297,194	8,190,892	6,994,809	-15.70%
<b>Department Total</b>	<b>\$ 9,068,043</b>	<b>\$ 9,956,229</b>	<b>\$ 9,777,853</b>	<b>\$ 8,666,053</b>	<b>-12.96%</b>

**Department Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 1,965,502	\$ 1,945,587	\$ 1,891,940	\$ 2,109,798	8.44%
Supplies	18,237	18,230	15,501	16,500	-9.49%
Services & Charges	7,084,304	7,992,412	7,870,412	6,539,755	-18.18%
<b>Department Total</b>	<b>\$ 9,068,043</b>	<b>\$ 9,956,229</b>	<b>\$ 9,777,853</b>	<b>\$ 8,666,053</b>	<b>-12.96%</b>

## Finance Department FY 18-19

### Accounting Division

**Goals:**

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

**Objectives:**

- Process paychecks within 3 days with zero errors
- To complete 9/30/18 Financial Report by January 2019 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 2016-17	Estimated 2017-18	Proposed 2018-19
% of payroll checks processed with zero errors	99%	100%	100%
% of monthly reports printed by the 10th working day	100%	100%	100%
Average interest rate earned vs. short term rate (%)	0.11	0.00	0.05
% of accounts billed by 5th	100%	100%	100%
Certificate of achievement	Yes	Yes	Yes
Budget award	Yes	Yes	Yes

**Finance Department**  
**Fiscal Year 2018-19**

**Accounting Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 783,244	\$ 777,842	\$ 733,339	\$ 800,091	2.86%
<i>Supplies</i>	11,137	7,650	6,088	7,775	1.63%
<i>Services &amp; Charges</i>	73,724	105,574	90,304	86,954	-17.64%
<b>Division Total</b>	<b>\$ 868,105</b>	<b>\$ 891,066</b>	<b>\$ 829,731</b>	<b>\$ 894,820</b>	<b>0.42%</b>

***Scope of Services Summary***

The Accounting Division is responsible for all financial records of the City. This Division invests all idle funds and administers debt service through the bond paying agencies. All expenditures are disbursed by the division with approved purchase orders, receiving reports and invoices that are within the prescribed budgetary limitations. This Division also distributes the monthly financial reports; prepares the annual financial statements; assists in the preparation of the annual budget and also maintains the fixed asset files and other related functions. This Division also prepares employee payroll records and submits various statements and reports to other Agencies.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Finance	0.5	0.5	0.5
Controller	1.0	1.0	1.0
Treasurer	0.5	0.5	0.5
Accounting Coordinator	1.0	1.0	1.0
Accountant	1.5	1.5	1.5
Senior Financial Services Technician	1.0	1.0	1.0
Financial Services Technician	3.0	3.0	3.0
<b>Total</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>

City of La Porte, Texas  
Accounting  
Detail of Expenditures

001-6141-515

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 526,840	\$ 544,393	\$ 501,571	\$ 551,693
1020 Overtime	19,242	4,000	4,000	4,000
1035 Longevity	6,696	6,796	4,686	5,556
1042 Car Allowance	2,492	2,550	2,550	2,550
1055 Termination Pay	8,282	-	-	-
1060 FICA	40,280	41,106	42,117	43,131
1065 Retirement	90,546	90,131	89,549	90,882
1080 Insurance - Medical	88,587	88,587	88,587	102,000
1081 Insurance - Life	279	279	279	279
<b>Personal Services Subtotal</b>	<b>783,244</b>	<b>777,842</b>	<b>733,339</b>	<b>800,091</b>
<b>Supplies:</b>				
2001 Office Supplies	3,467	2,500	2,000	2,000
2002 Postage	2,440	2,500	1,800	1,800
2008 Educational	439	450	475	475
2015 Other Supplies	2,095	1,140	700	700
2018 Computer Supplies	682	500	603	600
2090 Machinery, Tools & Equipment	1,826	260	260	2,000
2093 Computer Equipment	188	300	250	200
<b>Supplies Subtotal</b>	<b>11,137</b>	<b>7,650</b>	<b>6,088</b>	<b>7,775</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,631	3,488	3,535	3,669
3020 Training/Seminars	5,014	16,573	9,608	9,370
3024 Tuition Reimbursement	-	-	-	3,500
4060 Technology Lease Fees	4,686	4,213	4,213	5,390
5001 Audit	61,060	60,000	51,900	51,200
5006 Fiscal Services	(9,843)	5,100	5,100	5,100
5007 Other Professional Services	8,289	14,400	14,748	7,525
6002 Printing/Reproduction	1,887	1,800	1,200	1,200
<b>Services &amp; Charges Subtotal</b>	<b>73,724</b>	<b>105,574</b>	<b>90,304</b>	<b>86,954</b>
<b>Division Total</b>	<b>\$ 868,105</b>	<b>\$ 891,066</b>	<b>\$ 829,731</b>	<b>\$ 894,820</b>

## Finance Department FY 18-19

### Purchasing Division

**Goals:**

- Create a vendor performance form to ensure vendor compliance
- Apply for the Achievement in Excellence in Procurement Award from the National Purchasing Institute
- Update Purchasing Policy and Procurement Card Policy

**Objectives:**

- Maintain Transparency Star for Contract and Procurement by complying with program requirements of the Texas Comptroller
- Implement the Contract Module in OneSolution
- Enhance internal departmental knowledge of procurement processes

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Purchase orders issued	558	570	565
Request for proposals	4	7	4
Sealed bids	26	28	25
Request for Qualifications	4	5	6
Formal quotes	10	15	20
P Card rebate	\$ 59,000	\$ 60,000	\$ 61,000

**Finance Department**  
**Fiscal Year 2018-19**

**Purchasing Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 256,106	\$ 264,828	\$ 264,471	\$ 279,913	5.70%
<i>Supplies</i>	1,336	1,400	1,110	1,200	-14.29%
<i>Services &amp; Charges</i>	7,484	11,837	9,910	9,155	-22.66%
<b>Division Total</b>	<b>\$ 264,926</b>	<b>\$ 278,065</b>	<b>\$ 275,491</b>	<b>\$ 290,268</b>	<b>4.39%</b>

***Scope of Services Summary***

The Purchasing Division has the responsibility for the orderly procurement of all materials, supplies and services for the City. Duties include the preparation and review of bid specifications, preparation of purchase orders, coordination of departmental requests for materials and supplies, maintenance of a vendor list and suppliers of various items used in daily operations, and overall supervision of the inventory housed in the City's warehouse.

The Division will provide for the fair and equitable treatment of all persons involved in public purchasing by the City, will maximize the purchasing value of public funds in procurement, and will provide safeguards for maintaining a procurement system of quality and integrity.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Purchasing Manager	1	1	1
Contract Administrator	1	1	1
Buyer	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

City of La Porte, Texas  
Purchasing  
Detail of Expenditures

001-6065-515

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 177,583	\$ 187,043	\$ 186,462	\$ 194,562
1020 Overtime	2,519	-	-	-
1030 Certification	1,696	1,367	1,367	1,367
1035 Longevity	552	696	684	828
1060 FICA	13,114	13,900	14,264	15,052
1065 Retirement	29,304	30,484	30,356	32,032
1080 Insurance - Medical	31,266	31,266	31,266	36,000
1081 Insurance - Life	72	72	72	72
<b>Personal Services Subtotal</b>	<b>256,106</b>	<b>264,828</b>	<b>264,471</b>	<b>279,913</b>
<b>Supplies:</b>				
2001 Office Supplies	523	700	500	500
2002 Postage	8	100	20	100
2008 Educational	-	200	190	200
2015 Other Supplies	207	300	300	300
2091 Office Furniture/Equipment	395	-	-	-
2093 Computer Equipment	203	100	100	100
<b>Supplies Subtotal</b>	<b>1,336</b>	<b>1,400</b>	<b>1,110</b>	<b>1,200</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,516	1,480	1,480	1,485
3020 Training/Seminars	3,076	5,025	5,025	5,010
3024 Tuition Reimbursement	1,188	3,500	1,623	700
4060 Technology Lease Fees	1,704	1,532	1,532	1,960
6002 Printing & Reproduction	-	300	250	-
<b>Services &amp; Charges Subtotal</b>	<b>7,484</b>	<b>11,837</b>	<b>9,910</b>	<b>9,155</b>
<b>Division Total</b>	<b>\$ 264,926</b>	<b>\$ 278,065</b>	<b>\$ 275,491</b>	<b>\$ 290,268</b>

## Finance Department FY 18-19

### Tax Division

**Goals:**

- To effectively administer the City's tax collection operations through accurate and timely billing and responsiveness to customer's needs
- Continue to seek ways to raise the level of customer services provided by this office through continuous training (OBJ 5c)
- Pursue e-government solutions to improve efficiency and to allow for better accessibility to information by customers

**Objectives:**

- To accurately and timely bill and collect tax account
- To reduce the value of delinquent taxes by 15%
- To maintain a collections rate 98.5% of taxable roll
- To reconcile and balance all escrow liability accounts to the general ledger and tax roll no less than quarterly
- To increase the percentage of staff holding RTC certification to over 25% (OBJ 5c)

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Collection ratio	99.3%	98.6%	98.5%
Percent of reports completed on time	100%	100%	100%
Percent of reconciliations prepared quarterly or less	100%	100%	100%
Percent of online transactions	4%	4%	5%
Percent of staff with RTA/RTC certification	0.25%	0.00%	0.25%

**Finance Department**  
**Fiscal Year 2018-19**

**Tax Office Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 128,820	\$ 173,754	\$ 169,031	\$ 190,739	9.78%
<i>Supplies</i>	1,597	3,880	3,103	2,725	-29.77%
<i>Services &amp; Charges</i>	279,590	312,270	309,605	292,692	-6.27%
<b>Division Total</b>	<b>\$ 410,007</b>	<b>\$ 489,904</b>	<b>\$ 481,739</b>	<b>\$ 486,156</b>	<b>-0.77%</b>

***Scope of Services Summary***

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Revenue Collections Manager	0.5	0.5	-
Deputy Tax Collector	1.0	2.0	2.0
Tax Service Clerk	1.0	-	-
Receptionist	1.0	1.0	1.0
<b>Total</b>	<b>3.5</b>	<b>3.5</b>	<b>3.0</b>

City of La Porte, Texas  
Tax Office  
Detail of Expenditures

001-6145-515

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 71,778	\$ 108,097	\$ 105,335	\$ 118,320
1020 Overtime	2,287	100	250	100
1030 Certification	600	600	600	600
1035 Longevity	104	228	716	940
1060 FICA	5,506	9,003	8,178	9,177
1065 Retirement	11,996	19,177	17,403	19,530
1080 Insurance - Medical	36,477	36,477	36,477	42,000
1081 Insurance - Life	72	72	72	72
<b>Personal Services Subtotal</b>	<b>128,820</b>	<b>173,754</b>	<b>169,031</b>	<b>190,739</b>
<b>Supplies:</b>				
2001 Office Supplies	646	1,000	650	650
2002 Postage	734	800	775	1,700
2008 Education	-	80	-	-
2015 Other Supplies	-	250	125	125
2093 Computer Equipment	217	1,750	1,553	250
<b>Supplies Subtotal</b>	<b>1,597</b>	<b>3,880</b>	<b>3,103</b>	<b>2,725</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	470	180	270	270
3020 Training/Seminars	6,392	4,955	4,950	4,950
3024 Tuition Reimbursemet	-	3,000	1,000	1,500
4060 Technology Lease Fees	2,130	1,915	1,915	2,450
5005 Personnel Services	-	10,000	10,000	-
5007 Other Professional Services	269,747	291,170	290,620	282,572
5012 Property Resale Maint	85	200	100	200
6002 Printing/Reproduction	766	850	750	750
<b>Services &amp; Charges Subtotal</b>	<b>279,590</b>	<b>312,270</b>	<b>309,605</b>	<b>292,692</b>
<b>Division Total</b>	<b>\$ 410,007</b>	<b>\$ 489,904</b>	<b>\$ 481,739</b>	<b>\$ 486,156</b>

**Finance Department**  
**Fiscal Year 2018-19**

**Non Departmental Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 797,332	\$ 729,163	\$ 725,099	\$ 839,055	15.07%
<i>Supplies</i>	4,167	5,300	5,200	4,800	-9.43%
<i>Services &amp; Charges</i>	<u>6,723,506</u>	<u>7,562,731</u>	<u>7,460,593</u>	<u>6,150,954</u>	-18.67%
<b>Division Total</b>	<u><u>\$ 7,525,005</u></u>	<u><u>\$ 8,297,194</u></u>	<u><u>\$ 8,190,892</u></u>	<u><u>\$ 6,994,809</u></u>	-15.70%

***Scope of Services Summary***

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

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

**001-6146-515**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1012 Sick Buy Back	\$ 92,707	\$ 41,593	\$ 38,098	\$ 33,793
1055 Termination Pay (Sick/Vac)	151,310	150,000	150,000	150,000
1060 FICA	19,688	14,657	14,389	14,060
1065 Retirement	41,637	30,923	30,622	29,922
1080 Insurance - Medical	491,990	491,990	491,990	611,280
<b>Personal Services Subtotal</b>	<b>797,332</b>	<b>729,163</b>	<b>725,099</b>	<b>839,055</b>
<b>Supplies:</b>				
2001 Office	5	800	1,200	800
2015 Other Supplies	4,162	4,500	4,000	4,000
<b>Supplies Subtotal</b>	<b>4,167</b>	<b>5,300</b>	<b>5,200</b>	<b>4,800</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	679	800	694	800
3021 Employee Training	-	-	340	-
4001 Office Equipment	23,778	23,778	16,177	3,764
4002 Machinery/Tools/Equipment	300	2,000	2,510	300
4006 Heating & A/C Equipment	3,756	10,000	6,500	6,500
4011 Building	6,373	6,500	6,500	6,500
4021 Vehicle Maint: O/S Contract	17,749	(889)	-	12,500
5001 Accounting	19,657	12,600	17,374	14,600
5006 Fiscal Services	24,969	60,000	50,000	55,100
5007 Other Professional Services	274,297	342,306	342,306	342,306
5013 Property Appraisal	3,000	10,000	10,000	5,000
6006 Miscellaneous	48,011	-	-	-
6010 Janitorial	25,060	25,005	23,285	25,000
6024 Deductibles-Auto Accident	2,554	5,500	3,500	3,500
6070 Appreciation Program	-	25,000	-	-
7001 Electrical	504,531	530,000	530,000	530,000
7002 Natural Gas	433	350	440	440
7004 Water	1,481	1,500	1,522	1,500
9003 Admin Trans to Fund 003	2,000,000	2,000,000	2,000,000	-
9014 Admin Trans to Fund 014	2,416,878	2,649,445	2,649,445	2,369,445
9015 Admin Trans to Fund 015	1,350,000	1,500,000	1,500,000	1,770,087
9050 Contingency	-	296,500	300,000	250,000
9997 Special Programs	-	62,336	-	753,612
<b>Services &amp; Charges Subtotal</b>	<b>6,723,506</b>	<b>7,562,731</b>	<b>7,460,593</b>	<b>6,150,954</b>
<b>Division Total</b>	<b>\$ 7,525,005</b>	<b>\$ 8,297,194</b>	<b>\$ 8,190,892</b>	<b>\$ 6,994,809</b>



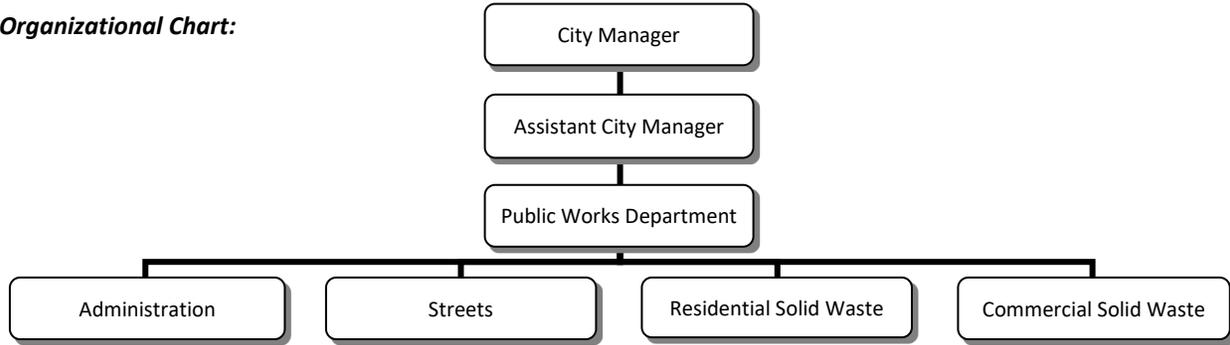
# Public Works Department

FY 18-19

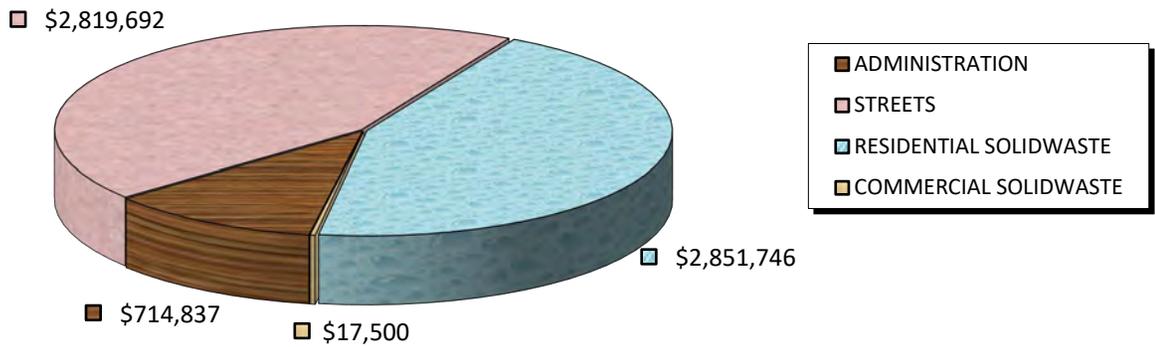
**Mission Statement:**

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.

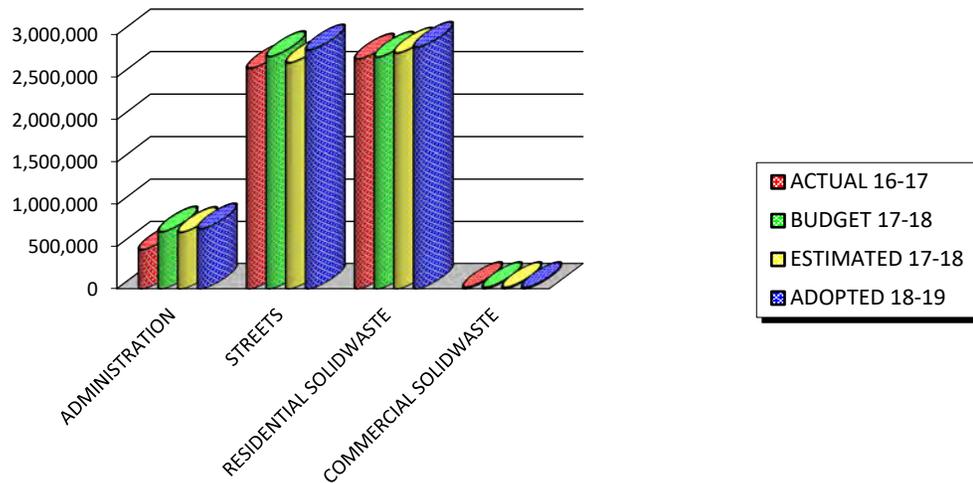
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Public Works Department Fiscal Year 2018-19

**Summary:**

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

**Department Summary by Division:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Administration	\$ 464,970	\$ 682,111	\$ 673,456	\$ 714,837	4.80%
Streets	2,602,397	2,741,026	2,668,816	2,819,692	2.87%
Residential Solidwaste	2,712,255	2,735,688	2,783,128	2,851,746	4.24%
Commercial Solidwaste	18,042	17,500	17,421	17,500	0.00%
<b>Department Total</b>	<b>\$ 5,797,664</b>	<b>\$ 6,176,325</b>	<b>\$ 6,142,821</b>	<b>\$ 6,403,775</b>	<b>3.68%</b>

**Department Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 3,315,447	\$ 3,652,183	\$ 3,590,487	\$ 3,807,002	4.24%
Supplies	382,825	414,070	400,493	435,244	5.11%
Services & Charges	2,065,690	2,089,572	2,131,341	2,152,279	3.00%
Capital Outlay	33,702	20,500	20,500	9,250	
<b>Department Total</b>	<b>\$ 5,797,664</b>	<b>\$ 6,176,325</b>	<b>\$ 6,142,821</b>	<b>\$ 6,403,775</b>	<b>3.68%</b>

## Public Works Department FY 18-19

### Administration Division

**Goals:**

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

**Objectives:**

- Develop and maintain a 5 year CIP Plan
- Completion of all assigned construction contracts within time allowed and budget constraints
- Assure the La Porte Area Water Authority provides adequate supplies of water to all customer entities at the most cost effective price possible
- Develop a strategic plan, manage and monitor all activities of the Lomas Area Wastewater Lift Station Consolidation Project
- Assure all Public Works Divisions have clear directions that facilitate efficient and effective customer service levels

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
GIS Input of FY Water/Sewer/Storm			
Construction Activities	90%	100%	100%
Sidewalkrepair (SF)	0	40,000	40,000
CIP Projects Budgeted	7,487,669	8,751,837	9,161,000

**Public Works Department**  
**Fiscal Year 2018-19**

**Public Works Administration Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 410,696	\$ 608,657	\$ 609,755	\$ 624,783	2.65%
<i>Supplies</i>	8,629	13,540	9,510	9,420	-30.43%
<i>Services &amp; Charges</i>	45,645	47,914	42,191	71,384	48.98%
<i>Capital Outlay</i>	-	12,000	12,000	9,250	-22.92%
<b>Division Total</b>	<b>\$ 464,970</b>	<b>\$ 682,111</b>	<b>\$ 673,456</b>	<b>\$ 714,837</b>	<b>4.80%</b>

***Scope of Services Summary***

The Public Works Administration Division is responsible for planning, organizing, and implementing all projects involving street drainage, solidwaste, vehicle maintenance, and water/wastewater services. They are also responsible for planning and inspecting new wastewater facilities, implementing proposed landfill, and operating surface water supply facilities for the La Porte Area Water Authority.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Public Works	0.5	0.5	0.5
Assistant Public Works Director	0.5	0.5	0.5
CIP Coordinator	1.0	1.0	1.0
Public Improvement Inspector	1.0	1.0	1.0
Engineering Manager	-	1.0	1.0
Engineering Technician	-	1.0	1.0
Office Coordinator	1.0	1.0	1.0
Secretary	1.2	1.2	1.2
<b>Total</b>	<b>5.2</b>	<b>7.2</b>	<b>7.2</b>

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

**001-7070-530**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 283,666	\$ 427,250	\$ 426,636	\$ 427,250
1020 Overtime	1,926	-	-	-
1030 Certification	283	-	759	1,200
1035 Longevity	1,386	2,308	2,222	3,752
1042 Car Allowance	2,058	2,700	2,700	2,700
1060 FICA	20,519	31,650	32,638	33,179
1065 Retirement	46,484	69,405	69,456	69,996
1080 Insurance - Medical	54,194	75,038	75,038	86,400
1081 Insurance - Life	180	306	306	306
<b>Personal Services Subtotal</b>	<b>410,696</b>	<b>608,657</b>	<b>609,755</b>	<b>624,783</b>
<b>Supplies:</b>				
2001 Office Supplies	862	2,969	2,918	2,280
2002 Postage	117	260	850	900
2004 Gas and Oil	1,789	1,661	2,350	3,290
2009 Medical	20	50	22	50
2015 Other Supplies	1,958	7,100	2,250	2,100
2091 Office Furniture/Equipment	3,673	1,000	920	400
2093 Computer Equipment	210	500	200	400
<b>Supplies Subtotal</b>	<b>8,629</b>	<b>13,540</b>	<b>9,510</b>	<b>9,420</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	394	738	752	945
3020 Training/Seminars	3,116	6,649	4,768	8,400
3024 Tuition Reimbursemnt	-	2,000	1,300	3,500
4003 Radios/Base Stations	154	-	-	-
4006 Heating and A/C Equipment	158	271	-	-
4011 Building Maintenance	8,945	1,828	1,000	2,360
4020 Motor Pool Lease Fees	2,232	4,092	4,092	7,525
4030 VM: Fleet Maintenance	2,334	2,460	2,460	6,046
4055 Computer Software	1,834	2,046	2,042	2,946
4060 Technology Lease Fees	2,130	1,915	1,915	2,450
5007 Other Professional Services	-	-	-	10,000
6001 Uniform/Towel Cleaning	208	936	930	600
6002 Printing & Reproduction	-	-	-	3,500
6010 Janitorial Services	8,877	8,868	8,992	9,012
6013 TCEQ Requirements	300	300	300	100
7001 Electrical	9,499	10,123	9,800	10,000
7004 Water	5,464	5,688	3,840	4,000
<b>Services &amp; Charges Subtotal</b>	<b>45,645</b>	<b>47,914</b>	<b>42,191</b>	<b>71,384</b>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	-	-	3,000
8021 Machinery/Tools & Equipment	-	12,000	12,000	6,250
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>9,250</b>
<b>Division Total</b>	<b>\$ 464,970</b>	<b>\$ 682,111</b>	<b>\$ 673,456</b>	<b>\$ 714,837</b>

## Public Works Department FY 18-19

### Streets Division

**Goals:**

- Maintain a pro-active and aggressive street maintenance program that includes resurfacing, reconstruction, crack sealing, and concrete raising programs
- Inspect and perform drainage maintenance on open ditch areas
- Ensure that City right-of-way is properly maintained and mowed
- Support other City departments with street related information, such as speed studies and other traffic count information

**Objectives:**

- Continue development of in-house concrete street repair program
- Ditch/clean 11,250 LF of roadside ditch per quarter
- Mow 125 acres of Rights-of Way monthly
- Mow 200 acres of Airport property monthly
- Re-grade 1 alleyway per quarter to provide positive drainage
- Provide traffic related information within 30 days of receipt of request

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Linear feet of ditches cleaned	65,723	45,000	50,000
Linear feet of streets Crack Sealed	66,500	60,000	60,000
SY of concrete street repaired:			
Removed/replaced by city crews	655	500	700
Removed/replaced by contractor	4,171	4,142	4,300
Raised by contractor	954	750	750
Total SY repaired	5,780	5,392	5,750
Inlets Repaired by city crews	8	8	8
Linear feet of curb repaired by city crews	48	100	200
Number of alleyways regarded	2	3	4

**Public Works Department**  
**Fiscal Year 2018-19**

**Streets Division**

**Expenditure Summary**

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 1,654,328	\$ 1,762,981	\$ 1,693,693	\$ 1,802,976	2.27%
<i>Supplies</i>	117,867	135,475	125,978	133,747	-1.28%
<i>Services &amp; Charges</i>	796,500	834,070	840,645	882,969	5.86%
<i>Capital Outlay</i>	33,702	8,500	8,500	-	-100.00%
<b>Division Total</b>	<u>\$ 2,602,397</u>	<u>\$ 2,741,026</u>	<u>\$ 2,668,816</u>	<u>\$ 2,819,692</u>	2.87%

**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 2016-17	Approved 2017-18	Approved 2018-19
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	3.00	3.00	3.00
Senior Equipment Operator	6.00	6.00	6.00
Equipment Operator II	5.50	5.50	5.50
Equipment Operator I	11.00	11.00	11.00
Mosquito Control Technician	1.00	1.00	1.00
Secretary	0.25	0.25	0.25
<b>Total</b>	<u>27.75</u>	<u>27.75</u>	<u>27.75</u>

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

**001-7071-531**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 1,034,120	\$ 1,157,727	\$ 1,085,826	\$ 1,157,727
1020 Overtime	37,350	12,000	23,035	13,500
1030 Certification	4,260	3,000	3,000	3,000
1035 Longevity	12,839	13,796	12,588	13,716
1055 Termination Pay	8,620	-	-	-
1060 FICA	80,700	87,430	86,020	90,705
1065 Retirement	176,275	188,864	183,060	190,797
1080 Insurance - Medical	299,633	299,633	299,633	333,000
1081 Insurance - Life	531	531	531	531
<b>Personal Services Subtotal</b>	<b>1,654,328</b>	<b>1,762,981</b>	<b>1,693,693</b>	<b>1,802,976</b>
<b>Supplies:</b>				
2001 Office	183	200	200	200
2003 Protective Clothing	445	3,400	2,200	650
2004 Gas and Oil	60,121	66,560	62,128	71,447
2005 Minor Tools	3,082	1,500	1,500	1,500
2007 Chemical	23,264	27,000	27,000	27,000
2010 Traffic	26,224	30,000	30,000	30,000
2015 Other Supplies	3,001	2,700	2,700	2,700
2090 Machinery/Tools/Equipment	1,409	3,865	-	-
2093 Computer Equipment	138	250	250	250
<b>Supplies Subtotal</b>	<b>117,867</b>	<b>135,475</b>	<b>125,978</b>	<b>133,747</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	210	210	226	230
3020 Training/Seminars	3,326	2,200	2,200	2,200
3024 Tuition Reimbursement	933	1,370	1,362	-
4002 Machinery/Tools/Equipment	3,387	3,000	3,000	3,000
4003 Radios	1,196	-	-	-
4004 Traffic Signal Maintenance	-	10,000	10,000	10,000
4015 Paving	175,157	224,107	230,000	230,000
4020 Motor Pool Lease Fees	344,424	312,245	312,245	341,244
4030 VM: Fleet Maintenance	247,806	256,718	256,718	273,495
4060 Technology Lease Fees	1,278	1,149	1,149	1,470
5007 Other Professional Services	1,008	4,271	4,271	2,040
6001 Uniforms	13,357	10,800	11,974	11,290
6009 Landfills Charges	4,213	8,000	7,500	8,000
6013 TCEQ Requirements	205	-	-	-
<b>Services &amp; Charges Subtotal</b>	<b>796,500</b>	<b>834,070</b>	<b>840,645</b>	<b>882,969</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools & Equipment	21,697	2,500	2,500	-
8027 Traffic Control Devices	12,005	6,000	6,000	-
<b>Capital Outlay Subtotal</b>	<b>33,702</b>	<b>8,500</b>	<b>8,500</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 2,602,397</b>	<b>\$ 2,741,026</b>	<b>\$ 2,668,816</b>	<b>\$ 2,819,692</b>

**Public Works Department  
FY 18-19**

**Residential Solidwaste Division**

**Goals:**

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

**Objectives:**

- Timely and productive collection of SolidWaste
- Expansion of the Recycling Program through public education and outreach
- Deliver trash bags for solidwaste collection to residential homes within 10 days of program start

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Tons garbage collected	11,999	11,974	11,800
Cu. yds. trash collected	40,569	41,284	42,000
Number of garbage bags delivered	27,480	31,240	35,000
Tons of recycling collected	709	1,095	900
Cu. yds. of brush composted	40,500	25,000	32,000

**Public Works Department  
Fiscal Year 2018-19**

**Residential Solidwaste Division**

***Expenditure Summary***

	<i>Actual 2016-17</i>	<i>Budget 2017-18</i>	<i>Estimated 2017-18</i>	<i>Requested 2018-19</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,250,423	\$ 1,280,545	\$ 1,287,039	\$ 1,379,243	7.71%
<i>Supplies</i>	256,329	265,055	265,005	292,077	10.19%
<i>Services &amp; Charges</i>	1,205,503	1,190,088	1,231,084	1,180,426	-0.81%
<b>Division Total</b>	<b>\$ 2,712,255</b>	<b>\$ 2,735,688</b>	<b>\$ 2,783,128</b>	<b>\$ 2,851,746</b>	<b>4.24%</b>

***Scope of Services Summary***

The functions for the Residential Solidwaste Division is the collection of residential solidwaste for approximately 8,650 homes within the City limits.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Equipment Services/Solidwaste Superinten	0.50	0.50	0.50
Solidwaste Supervisor	1.00	1.00	1.00
Senior Equipment Operator	3.00	3.00	3.00
Equipment Operator II	4.00	4.00	4.00
Equipment Operator I	6.00	6.00	6.00
Solidwaste Worker	8.00	8.00	8.00
Secretary	0.25	0.25	0.25
<b>Total</b>	<b>22.75</b>	<b>22.75</b>	<b>22.75</b>

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

**001-7072-532**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 784,431	\$ 814,147	\$ 823,653	\$ 872,147
1020 Overtime	26,030	10,000	12,000	10,000
1030 Certification	1,563	1,504	1,504	1,504
1035 Longevity	9,177	9,744	9,712	10,292
1060 FICA	59,761	65,234	64,785	68,272
1065 Retirement	131,946	142,401	137,870	143,614
1080 Insurance - Medical	237,101	237,101	237,101	273,000
1081 Insurance - Life	414	414	414	414
<b>Personal Services Subtotal</b>	<b>1,250,423</b>	<b>1,280,545</b>	<b>1,287,039</b>	<b>1,379,243</b>
<b>Supplies:</b>				
2001 Office Supplies	58	100	75	100
2003 Protective Clothing	1,156	2,045	2,045	1,000
2004 Gas and Oil	100,586	103,500	103,500	130,277
2005 Minor Tools	388	100	100	100
2015 Other Supplies	154,012	159,010	159,010	160,300
2050 Safety Supplies	-	100	75	100
2093 Computer Equipment	129	200	200	200
<b>Supplies Subtotal</b>	<b>256,329</b>	<b>265,055</b>	<b>265,005</b>	<b>292,077</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	472	472	472	472
4003 Radios and Base Stations	701	-	-	-
4020 Motor Pool Lease Fees	282,300	280,195	280,195	295,943
4030 VM: Fleet Maintenance	304,798	318,120	318,120	333,337
4060 Technology Lease Fees	-	383	383	490
5005 Personnel Services	54,633	58,000	52,795	-
6001 Uniforms	7,595	7,200	7,200	7,200
6002 Printing/Reproduction	1,211	1,250	1,785	1,250
6009 Landfill Charges	553,793	524,468	570,134	541,734
<b>Services &amp; Charges Subtotal</b>	<b>1,205,503</b>	<b>1,190,088</b>	<b>1,231,084</b>	<b>1,180,426</b>
<b>Division Total</b>	<b>\$ 2,712,255</b>	<b>\$ 2,735,688</b>	<b>\$ 2,783,128</b>	<b>\$ 2,851,746</b>

**Public Works Department**  
**Fiscal Year 2018-19**

**Commercial Solidwaste Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Services &amp; Charges</i>	\$ 18,042	\$ 17,500	\$ 17,421	\$ 17,500	0.00%
<b>Division Total</b>	<u>\$ 18,042</u>	<u>\$ 17,500</u>	<u>\$ 17,421</u>	<u>\$ 17,500</u>	0.00%

***Scope of Services Summary***

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

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

**001-7073-532**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	\$ 18,042	\$ 17,500	\$ 17,421	\$ 17,500
<b>Services &amp; Charges Subtotal</b>	<u>18,042</u>	<u>17,500</u>	<u>17,421</u>	<u>17,500</u>
<b>Division Total</b>	<b>\$ 18,042</b>	<b>\$ 17,500</b>	<b>\$ 17,421</b>	<b>\$ 17,500</b>



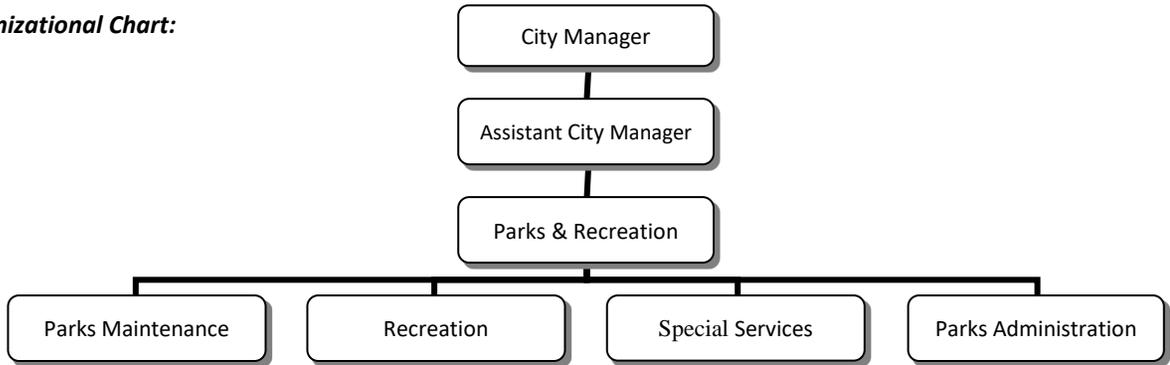
# Parks & Recreation Department

FY 18-19

**Mission Statement:**

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

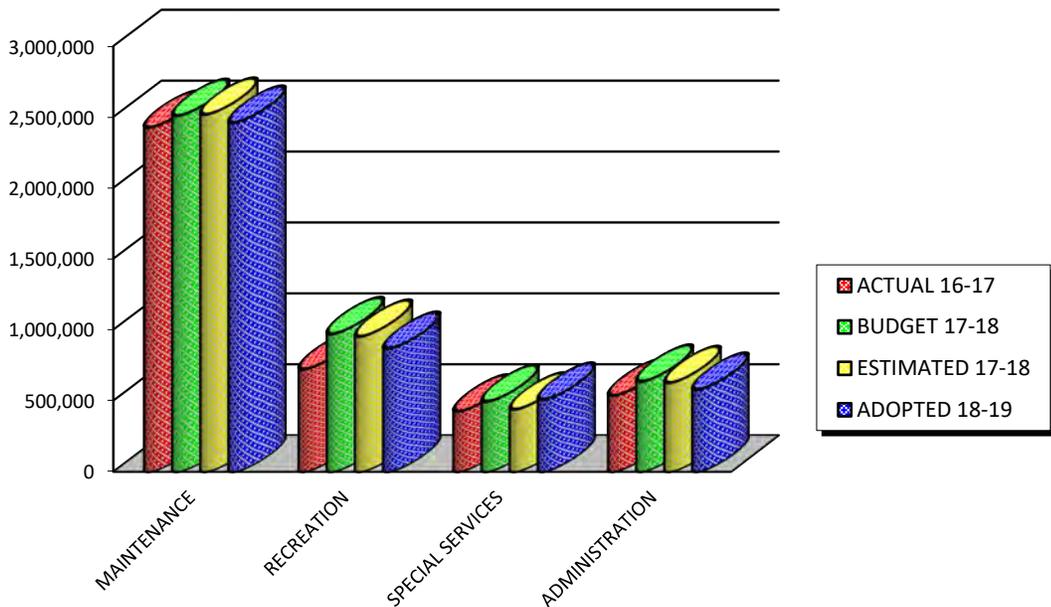
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Parks and Recreation Department Fiscal Year 2018-19

**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 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Parks Maintenance	\$ 2,428,464	\$ 2,511,117	\$ 2,519,688	\$ 2,463,004	-1.92%
Recreation	735,705	971,978	954,016	869,056	-10.59%
Special Services	426,307	495,861	440,268	510,167	2.89%
Parks Administration	537,064	637,007	627,354	580,256	-8.91%
<b>Department Total</b>	<b>\$ 4,127,540</b>	<b>\$ 4,615,963</b>	<b>\$ 4,541,326</b>	<b>\$ 4,422,483</b>	<b>-4.19%</b>

**Department Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 2,829,596	\$ 3,138,327	\$ 3,056,862	\$ 3,210,017	2.28%
Supplies	228,177	237,318	242,871	207,399	-12.61%
Services & Charges	1,053,241	1,079,518	1,091,488	982,799	-8.96%
Capital Outlay	16,526	160,800	150,105	22,268	0.00%
<b>Department Total</b>	<b>\$ 4,127,540</b>	<b>\$ 4,615,963</b>	<b>\$ 4,541,326</b>	<b>\$ 4,422,483</b>	<b>-4.19%</b>

## Parks & Recreation Department FY 18-19

### Parks Maintenance Division

**Goals:**

- To maintain 205 acres of developed Parks - includes Parks, Secondary Parks, field maintenance & trail maintenance
- To maintain 28 sports fields for use by La Porte youth and adults (OBJ 8b)
- Improve productivity and efficiency of Parks and Facility Maintenance personnel (OBJ 5c)
- To monitor and audit grounds maintenance contract with contractor for all non-departmental buildings, esplanades & right of ways on a monthly basis
- To conduct building inspections & complete all departments & non-departmental facility maintenance work orders
- To assist with all City of La Porte sponsored and co-sponsored special events

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Avg. cost per acre staff maintained	\$205	\$210	\$215
Avg. cost per field maintained	\$55	\$60	\$63
Building inspections & work orders	835	900	925
Avg. cost per hour, support @ special events	\$30	\$35	\$38

**Parks & Recreation Department**  
**Fiscal Year 2018-19**

**Parks Maintenance Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 1,406,089	\$ 1,459,279	\$ 1,461,602	\$ 1,505,932	3.20%
<i>Supplies</i>	127,243	121,750	121,700	113,908	-6.44%
<i>Services &amp; Charges</i>	891,452	846,088	856,781	820,896	-2.98%
<i>Capital Outlay</i>	3,680	84,000	79,605	22,268	-73.49%
<b>Division Total</b>	<b>\$ 2,428,464</b>	<b>\$ 2,511,117</b>	<b>\$ 2,519,688</b>	<b>\$ 2,463,004</b>	<b>-1.92%</b>

***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 2016-17	Approved 2017-18	Approved 2018-19
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	8	9	9
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
<b>Total</b>	<b>26</b>	<b>27</b>	<b>27</b>

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

**001-8080-552**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 883,613	\$ 931,363	\$ 927,794	\$ 931,363
1020 Overtime	34,096	30,000	35,000	30,000
1030 Certification	162	300	300	300
1035 Longevity	11,452	12,424	11,432	12,584
1050 WC Loss Time	616	-	-	-
1060 FICA	68,199	71,118	71,609	74,507
1065 Retirement	146,904	152,856	154,249	156,510
1067 Pars - Retirement	65	162	162	162
1080 Insurance - Medical	260,550	260,550	260,550	300,000
1081 Insurance - Life	432	506	506	506
<b>Personal Services Subtotal</b>	<b>1,406,089</b>	<b>1,459,279</b>	<b>1,461,602</b>	<b>1,505,932</b>
<b>Supplies:</b>				
2003 Protective Clothing	493	850	600	400
2004 Gas and Oil	29,942	32,200	32,200	32,808
2005 Minor Tools	1,109	1,200	1,200	700
2006 Cleaning	20,361	18,500	18,500	18,000
2007 Chemical	43,291	47,500	47,500	44,000
2015 Other Supplies	29,548	19,000	19,000	18,000
2090 Machinery/Tools/Equipment	2,499	2,500	2,700	-
<b>Supplies Subtotal</b>	<b>127,243</b>	<b>121,750</b>	<b>121,700</b>	<b>113,908</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	170	170	170	170
3020 Training/Seminars	1,918	2,337	1,714	2,640
4002 Machinery/Tools/Equipment	6,375	8,000	6,500	6,500
4006 Heating and A/C Equipment	29,484	20,000	20,000	18,000
4008 Pumps/Motors	9,725	9,000	9,000	8,000
4010 Recreation/Education Equip	48,259	22,000	22,000	21,000
4011 Building Maintenance	41,200	32,000	32,000	30,000
4012 Water Line Maintenance	1,704	2,500	2,500	2,500
4018 Park Grounds	62,162	65,600	65,600	60,600
4019 Rental of Equipment	256	500	500	-
4020 Motor Pool Lease Fees	76,476	77,085	77,085	89,453
4030 VM: Fleet Maintenance	78,968	78,358	82,674	82,674
4060 Technology Lease Fees	1,278	1,149	1,149	1,470
5007 Other Professional Services	1,140	1,950	1,950	1,950
6001 Uniforms	7,914	9,289	9,289	9,289
6010 Janitorial Services	48,626	48,650	48,650	48,650
6014 Library Costs	73,245	103,000	103,000	69,000
7001 Electrical	313,766	273,000	273,000	273,000
7002 Natural Gas	18,953	21,500	30,000	30,000
7004 Water	69,833	70,000	70,000	66,000
<b>Services &amp; Charges Subtotal</b>	<b>891,452</b>	<b>846,088</b>	<b>856,781</b>	<b>820,896</b>
<b>Capital Outlay:</b>				
8002 Building Improvements	-	30,000	25,605	-
8021 Mach/Tools & Equipment	-	-	-	12,700
8032 Land Improvements	3,680	54,000	54,000	9,568
<b>Capital Outlay Subtotal</b>	<b>3,680</b>	<b>84,000</b>	<b>79,605</b>	<b>22,268</b>
<b>Division Total</b>	<b>\$ 2,428,464</b>	<b>\$ 2,511,117</b>	<b>\$ 2,519,688</b>	<b>\$ 2,463,004</b>

**Parks & Recreation Department**  
**FY 18-19**

**Recreation Division**

**Goals:**

- Partner with community organizations, churches and the library to enhance recreational activities, programs and field trips at the two recreation centers, to meet future needs of the
- Encourage and promote community activities through special events to enhance recreation and education opportunities for citizens and attract tourism and visitation to the City.
- Encourage and promote recreational activities through youth sports such as Boy's Baseball, Girl's Softball, Quest Soccer, City of La Porte Track and Field, Dog Fish Swim Team, Youth Basketball, and Youth Football.
- Enhance classes and equipment as needed at the Fitness Center by surveying the community for input on existing as well as new classes to attract new members, as well as keeping existing members.
- Provide a quality aquatic program to our citizens and guests and check the effectiveness of our pools. (OBJ 8c)

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Charles Walker Community Center attendance	3968	3690	3432
Avg cost per person served at Charles Walker	\$13.21	\$14.21	\$15.27
Brookglen Community Center attendance	838	779	724
Avg. cost per person served at Brookglen	\$68.94	\$74.16	\$79.79
Special event attendance (est.)	15,475	16,000	16,500
Recreation & fitness center attendance	96,011	99,852	103,846
RFC cost per visit	\$4.06	\$3.90	\$3.75
RFC revenues generated per visit	\$3.18	\$3.34	\$3.51
Expenditures at pools per person including rentals	\$6.27	\$6.58	\$6.91
Revenues at pools per person including rentals	\$2.20	\$1.87	\$1.59

**Parks & Recreation Department**  
**Fiscal Year 2018-19**

**Recreation Division**

**Expenditure Summary**

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 579,891	\$ 736,261	\$ 714,572	\$ 726,355	-1.35%
<i>Supplies</i>	67,517	84,818	90,544	65,233	-23.09%
<i>Services &amp; Charges</i>	75,451	74,099	78,400	77,468	4.55%
<i>Capital Outlay</i>	12,846	76,800	70,500	-	-100.00%
<b>Division Total</b>	<b>\$ 735,705</b>	<b>\$ 971,978</b>	<b>\$ 954,016</b>	<b>\$ 869,056</b>	<b>-10.59%</b>

**Scope of Services Summary**

The Recreation Division plans, facilitates and directs a wide variety of leisure and recreational programs and activities for the citizens of La Porte. The activities are facilitated through our 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 2016-17	Approved 2017-18	Approved 2018-19
Recreation Superintendent	1.00	1.00	1.00
Recreation Programs Coordinator	1.00	1.00	1.00
Recreation Center Specialist	3.00	2.75	2.75
Fitness Center Specialist (PT)	3.00	3.00	3.00
Recreation Assistants (Summer)	17.00	19.00	19.00
<b>Total</b>	<b>25.00</b>	<b>26.75</b>	<b>26.75</b>

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

**001-8081-551**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 197,812	\$ 243,988	\$ 223,290	\$ 243,988
1011 Seasonal Earnings	229,605	337,989	337,989	337,989
1020 Overtime	26,575	19,000	22,570	19,000
1030 Certification	571	-	-	-
1035 Longevity	892	984	236	588
1060 FICA	18,225	19,424	17,082	20,164
1065 Retirement	30,427	37,823	36,352	42,815
1067 Pars Retirement	3,434	4,649	4,649	4,649
1080 Insurance - Medical	72,242	72,242	72,242	57,000
1081 Insurance - Life	108	162	162	162
<b>Personal Services Subtotal</b>	<b>579,891</b>	<b>736,261</b>	<b>714,572</b>	<b>726,355</b>
<b>Supplies:</b>				
2001 Office	66	75	75	50
2002 Postage	1	-	5	-
2003 Protective Clothing	666	650	645	650
2004 Gas and Oil	1,377	1,572	1,572	821
2006 Cleaning	2,260	2,750	2,500	2,500
2009 Medical	181	150	150	100
2015 Other Supplies	11,246	4,500	4,498	4,500
2018 Computer Supplies	-	4,000	3,500	-
2031 Athletic Supplies	8,434	11,580	11,057	12,650
2032 Aquatic Supplies	15,929	24,250	31,620	15,250
2090 Machinery/Tools/Equipment	27,357	35,291	34,922	28,712
<b>Supplies Subtotal</b>	<b>67,517</b>	<b>84,818</b>	<b>90,544</b>	<b>65,233</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	889	1,491	1,325	1,445
3020 Training/Seminars	7,490	9,400	9,400	10,617
3024 Tuition Reimbursement	3,500	7,000	5,200	6,500
4010 Recreation/Education Equip	28,563	10,200	17,179	7,500
4020 Motor Pool Lease Fees	4,488	4,716	4,716	5,006
4030 VM: Fleet Maintenance	1,594	2,894	2,894	3,560
4060 Technology Lease Fees	2,556	2,298	2,298	2,940
5007 Other Professional Services	1,800	2,700	2,700	2,700
6041 Special Events	8,896	14,800	14,600	14,600
6042 Recreation Programs	15,675	18,600	18,088	22,600
9999 Request For New Positions	-	-	-	-
<b>Services &amp; Charges Subtotal</b>	<b>75,451</b>	<b>74,099</b>	<b>78,400</b>	<b>77,468</b>
<b>Capital Outlay:</b>				
8002 Building Improvements	12,846	76,800	70,500	-
<b>Capital Outlay Subtotal</b>	<b>12,846</b>	<b>76,800</b>	<b>70,500</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 735,705</b>	<b>\$ 971,978</b>	<b>\$ 954,016</b>	<b>\$ 869,056</b>

**Parks & Recreation Department**  
**FY 18-19**

**Special Services Division**

**Goals:**

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

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Number of service units provided to program participants	61,136	60,800	61,900
Avg. number of daily homebound meals delivered	34	21	27
Avg. number of daily congregate meals delivered	40	25	45

**Parks & Recreation Department**  
**Fiscal Year 2018-19**

**Special Services Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 339,724	\$ 410,809	\$ 358,193	\$ 427,095	3.96%
<i>Supplies</i>	25,720	21,800	21,760	21,008	-3.63%
<i>Services &amp; Charges</i>	60,863	63,252	60,315	62,064	-1.88%
<b>Division Total</b>	<b>\$ 426,307</b>	<b>\$ 495,861</b>	<b>\$ 440,268</b>	<b>\$ 510,167</b>	<b>2.89%</b>

***Scope of Services Summary***

The Special Services Division is responsible for the development and implementation of programs and services for area older adults. Programs administered by the Division include recreational, social, educational, physical fitness, nutritional and special events. Services delivered to area older adults through this Division include health screening, shopping trips, information and referral. Therapeutic recreation programs for area individuals with physical, mental, emotional or social limitations are also provided. This Division also coordinates senior volunteer activities with area nursing homes, schools and community organizations.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Special Services Superintendent	1	1	1
Sr. Services Coordinator	1	1	1
Recreation Therapist	1	1	1
Assistant Recreation Therapist	1	1	1
Therapeutic Recreation Specialist	1	1	1
Therapeutic Recreation Assistant	1	1	1
Sr. Services Assistant I (PT)	1	1	1
Therapeutic Rec Specialist (PT)	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>

City of La Porte, Texas  
Special Services  
Detail of Expenditures

001-8082-551

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 223,015	\$ 282,356	\$ 234,166	\$ 282,356
1020 Overtime	1,849	800	800	850
1030 Certification	796	900	900	900
1035 Longevity	2,120	2,360	2,344	2,584
1060 FICA	15,612	19,823	18,223	21,860
1065 Retirement	33,396	41,591	38,781	46,098
1067 Pars - Retirement	278	321	321	321
1080 Insurance - Medical	62,532	62,532	62,532	72,000
1081 Insurance - Life	126	126	126	126
<b>Personal Services Subtotal</b>	<b>339,724</b>	<b>410,809</b>	<b>358,193</b>	<b>427,095</b>
<b>Supplies:</b>				
2003 Protective Clothing	181	190	150	150
2004 Gas and Oil	5,159	5,960	5,960	5,238
2009 Medical	-	150	150	120
2015 Other Supplies	7,327	7,500	7,500	7,500
2036 Special Olympics	10,644	8,000	8,000	8,000
2090 Machinery/Tools/Equipment	2,409	-	-	-
<b>Supplies Subtotal</b>	<b>25,720</b>	<b>21,800</b>	<b>21,760</b>	<b>21,008</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	500	260	100
3020 Training/Seminars	385	1,322	1,050	400
4010 Recreation/Education Equip	-	200	175	-
4020 Motor Pool Lease Fees	25,608	24,420	24,420	25,733
4030 VM: Fleet Maintenance	17,707	17,159	17,159	18,045
4060 Technology Lease Fees	2,130	1,915	1,915	2,450
5007 Other Professional Services	3,461	6,000	3,600	3,600
6001 Uniforms	966	1,130	1,130	1,130
6010 Janitorial Services	10,606	10,606	10,606	10,606
<b>Services &amp; Charges Subtotal</b>	<b>60,863</b>	<b>63,252</b>	<b>60,315</b>	<b>62,064</b>
<b>Division Total</b>	<b>\$ 426,307</b>	<b>\$ 495,861</b>	<b>\$ 440,268</b>	<b>\$ 510,167</b>

## Parks & Recreation Department FY 18-19

### Parks Administration Division

**Goals:**

- Continue to execute tracking programs for gathering pertinent information relative to department rental facility operations (includes attendance for centers, fields, & pool rentals)
- Continue to develop the City's plan for bicycle & pedestrian trails throughout the City (OBJ 8a)
- Expand joint venture projects with community organizations and churches
- Maximize use of existing and undeveloped park land and capitalize on the City's natural assets

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Total number of indoor/outdoor facility rentals	637	626	630
Total number of fields rentals	509	409	415
Joint venture projects & co-sponsored events	21	24	26

**Parks & Recreation Department**  
**Fiscal Year 2018-19**

**Parks Administration Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 503,892	\$ 531,978	\$ 522,495	\$ 550,635	3.51%
<i>Supplies</i>	7,697	8,950	8,867	7,250	-18.99%
<i>Services &amp; Charges</i>	25,475	96,079	95,992	22,371	-76.72%
<b>Division Total</b>	<b>\$ 537,064</b>	<b>\$ 637,007</b>	<b>\$ 627,354</b>	<b>\$ 580,256</b>	<b>-8.91%</b>

***Scope of Services Summary***

The Parks Administration Division is responsible for planning, organizing, and implementing all projects involving recreation facilities in the City. This Division also oversees maintenance of City parks.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Parks & Recreation	1.00	1.00	1.00
Office Coordinator	1.00	1.00	1.00
Marketing Specialist	0.25	0.20	0.20
Customer Service Assistant	3.00	3.00	3.00
Secretary	1.00	1.00	1.00
Groundskeeper (P/T)	1.00	1.00	1.00
Rec Center Rental Caretaker (P/T)	2.00	2.00	2.00
<b>Total</b>	<b>9.25</b>	<b>9.20</b>	<b>9.20</b>

City of La Porte, Texas  
Parks Administration  
Detail of Expenditures

001-8089-550

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 345,866	\$ 369,474	\$ 363,159	\$ 369,474
1020 Overtime	9,288	7,000	7,372	7,000
1035 Longevity	2,120	2,404	2,096	2,432
1042 Car Allowance	5,099	5,100	5,100	5,100
1060 FICA	23,769	26,130	24,957	29,377
1065 Retirement	51,871	56,523	54,464	62,121
1067 Pars - Retirement	399	389	389	389
1080 Insurance - Medical	65,138	64,616	64,616	74,400
1081 Insurance - Life	342	342	342	342
<b>Personal Services Subtotal</b>	<b>503,892</b>	<b>531,978</b>	<b>522,495</b>	<b>550,635</b>
<b>Supplies:</b>				
2001 Office Supplies	2,336	2,500	2,500	2,000
2002 Postage	57	150	100	100
2003 Protective Clothing	649	600	600	600
2015 Other Supplies	770	2,500	2,500	2,400
2018 Computer Supplies	1,973	2,000	2,000	2,000
2091 Office Furniture/Equipment	1,574	900	867	-
2093 Computer Equipment	338	300	300	150
<b>Supplies Subtotal</b>	<b>7,697</b>	<b>8,950</b>	<b>8,867</b>	<b>7,250</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	430	545	550	555
3020 Training/Seminars	2,159	3,242	3,150	3,586
4055 Computer - Software	16,890	40,847	40,847	7,250
4060 Technology Lease Fees	2,130	1,915	1,915	2,450
5007 Other Professional Services	480	40,480	40,480	480
6002 Printing/Reproduction	100	5,800	5,800	5,800
6005 Advertising	-	1,500	1,500	500
6041 Special Events	3,036	1,500	1,500	1,500
7005 Misc Utilities	250	250	250	250
<b>Services &amp; Charges Subtotal</b>	<b>25,475</b>	<b>96,079</b>	<b>95,992</b>	<b>22,371</b>
<b>Division Total</b>	<b>\$ 537,064</b>	<b>\$ 637,007</b>	<b>\$ 627,354</b>	<b>\$ 580,256</b>

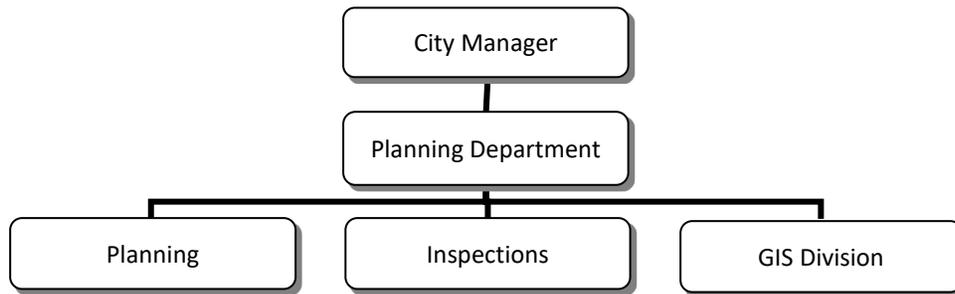
# Planning Department

FY 18-19

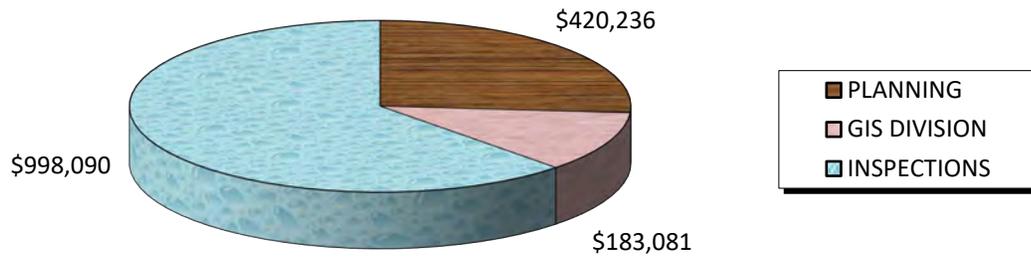
**Mission Statement:**

To address the immediate and long-term needs and goals of the community by use of a comprehensive, community-based approach to planning and development.

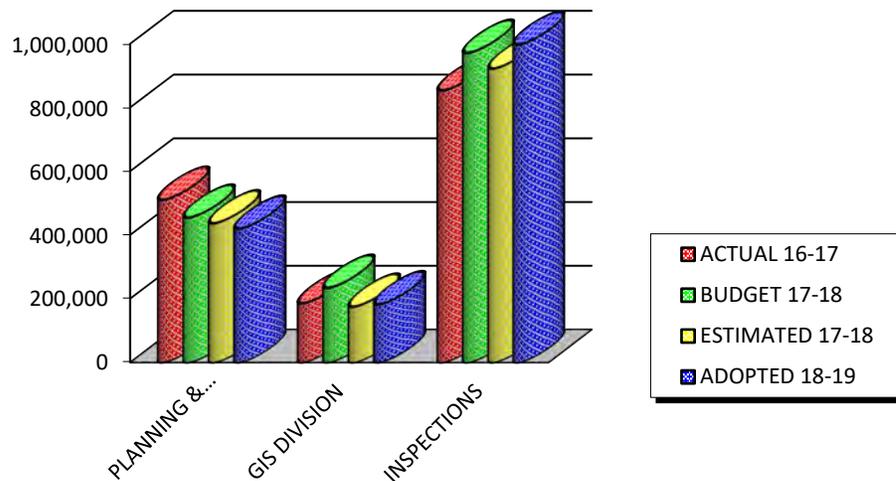
**Organizational Chart:**



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



**Four Year Comparison by Division:**



## Planning & Development Department Fiscal Year 2018-19

**Summary:**

The Department of Planning and Development is responsible for performing all functions necessary for the orderly growth of the City. These functions include serving as staff advisors to the Planning and Zoning Commission and the Zoning Board of Adjustment, performing all planning functions as they relate to the Comprehensive Plan and Zoning Ordinance, supervising land and right-of-way acquisitions, performing engineering design and review functions, performing subdivision review, administering contracts and providing project management for Capital Improvement Projects, establishing and maintaining the GIS database and administering any other development related functions within the City.

**Department Summary by Division:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Planning & Engineering	\$ 511,867	\$ 454,830	\$ 437,152	\$ 420,236	-7.61%
GIS Division	186,037	234,589	175,389	183,081	-21.96%
Inspection Services	853,934	972,159	922,645	998,090	2.67%
<b>Department Total</b>	<b>\$ 1,551,838</b>	<b>\$ 1,661,578</b>	<b>\$ 1,535,186</b>	<b>\$ 1,601,407</b>	<b>-3.62%</b>

**Department Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 1,282,023	\$ 1,300,410	\$ 1,257,094	\$ 1,358,032	4.43%
Supplies	29,147	34,740	30,540	30,527	-12.13%
Services & Charges	240,668	326,428	247,552	212,848	-34.79%
<b>Department Total</b>	<b>\$ 1,551,838</b>	<b>\$ 1,661,578</b>	<b>\$ 1,535,186</b>	<b>\$ 1,601,407</b>	<b>-3.62%</b>

**Planning Department**  
**FY 18-19**

**Planning & Engineering Division**

**Goals:**

- Ensure that growth and development in La Porte are timely, orderly and of a quality expected by the citizens
- Inform the public in regard to minimum design requirements expected in the development of property
- Provide exemplary customer service to all citizens
- Promote, encourage and advocate Economic, Housing and Infrastructure Development
- 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
- 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
- Implement appropriate programs and objectives in accordance with the Comprehensive Plan and the Northside Neighborhood Plan

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Rezoning applications processed	7	8	8
Special conditional use permits processed	6	6	4
Plat applications processed	2	18	12
Predevelopment/applicant consultations conducted	37	51	60
Site plans reviewed	33	30	40
Zoning board of adjustment cases processed	20	12	10
Street & alley closing applications processed	5	4	4

**Planning & Development Department**  
**Fiscal Year 2018-19**

**Planning & Engineering Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 446,539	\$ 371,331	\$ 369,481	\$ 378,339	1.89%
<i>Supplies</i>	9,552	7,810	5,500	6,321	-19.07%
<i>Services &amp; Charges</i>	55,776	75,689	62,171	35,576	-53.00%
<b>Division Total</b>	<b>\$ 511,867</b>	<b>\$ 454,830</b>	<b>\$ 437,152</b>	<b>\$ 420,236</b>	<b>-7.61%</b>

***Scope of Services Summary***

The Division of Planning/Engineering manages development related programs such as comprehensive planning, zoning, capital improvements, drainage management, utility mapping, infrastructure expansions, private sector development guidance, and flood plain administration. It also provides engineering, surveying, and drafting services to other City Departments and assists citizens in solving development issues.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Planning	1	1	1
Engineering Manager	1	-	-
City Planner	1	1	1
Senior Project Engineer	1	-	-
Engineering Technician	1	-	-
Planning Technician	-	1	1
Office Coordinator	1	1	1
<b>Total</b>	<b>6</b>	<b>4</b>	<b>4</b>

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

**001-9090-519**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 305,031	\$ 260,365	\$ 259,049	\$ 260,365
1020 Overtime	547	-	-	500
1030 Certification	11	-	-	-
1035 Longevity	1,456	1,436	1,348	1,636
1042 Car Allowance	2,709	5,100	5,100	5,100
1060 FICA	23,242	20,027	19,817	20,044
1065 Retirement	49,815	42,409	42,173	42,388
1080 Insurance - Medical	62,532	41,688	41,688	48,000
1081 Insurance - Life	306	306	306	306
1090 Other Benefits	890	-	-	-
<b>Personal Services Subtotal</b>	<b>446,539</b>	<b>371,331</b>	<b>369,481</b>	<b>378,339</b>
<b>Supplies:</b>				
2001 Office Supplies	1,437	2,750	2,000	2,000
2002 Postage	572	750	300	500
2003 Protective Clothing	54	-	-	-
2004 Gas and Oil	1,010	1,150	300	271
2005 Minor Tools	-	100	100	100
2008 Educational	-	100	100	100
2015 Other Supplies	2,376	2,360	2,200	2,300
2091 Office Furniture/Equipment	994	-	-	450
2093 Computer Equipment	3,109	600	500	600
<b>Supplies Subtotal</b>	<b>9,552</b>	<b>7,810</b>	<b>5,500</b>	<b>6,321</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	854	1,685	1,500	1,790
3020 Training/Seminars	3,496	7,589	7,500	8,000
3021 Special Commissions	5,982	5,516	5,500	6,020
4020 Motor Pool Lease Fees	6,396	2,472	2,472	666
4030 VM: Fleet Maintenance	5,067	6,048	6,048	3,192
4055 Computer Software	1,950	86	158	158
4060 Technology Lease Fees	4,260	3,830	3,830	4,900
5004 Consulting	16,000	27,138	27,138	-
5007 Other Professional Services	11,069	20,000	7,500	10,000
6002 Printing/Reproduction	702	900	300	600
6005 Advertising	-	425	225	250
<b>Services &amp; Charges Subtotal</b>	<b>55,776</b>	<b>75,689</b>	<b>62,171</b>	<b>35,576</b>
<b>Division Total</b>	<b>\$ 511,867</b>	<b>\$ 454,830</b>	<b>\$ 437,152</b>	<b>\$ 420,236</b>

# Planning Department

## FY 18-19

### GIS Division

#### Goals:

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

#### Objectives:

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

#### Performance Indicators:

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Address requests processed	N/A	100	120
GIS layers updated/added	10	14	20
Process GIS requests from staff	130	150	200

**Planning & Development Department**  
**Fiscal Year 2018-19**

**GIS Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 121,335	\$ 159,223	\$ 141,579	\$ 161,673	1.54%
<i>Supplies</i>	1,078	4,470	3,380	1,380	-69.13%
<i>Services &amp; Charges</i>	63,624	70,896	30,430	20,028	-71.75%
<b>Division Total</b>	<b>\$ 186,037</b>	<b>\$ 234,589</b>	<b>\$ 175,389</b>	<b>\$ 183,081</b>	<b>-21.96%</b>

***Scope of Services Summary***

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
GIS Manager	1	1	1
GIS Technician	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

City of La Porte, Texas  
GIS Division  
Detail of Expenditures

001-9091-519

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 78,392	\$ 111,003	\$ 97,403	\$ 111,003
1035 Longevity	2,732	760	-	48
1060 FICA	6,105	8,491	7,451	8,496
1065 Retirement	13,208	18,071	15,827	18,072
1080 Insurance - Medical	20,844	20,844	20,844	24,000
1081 Insurance - Life	54	54	54	54
<b>Personal Services Subtotal</b>	<b>121,335</b>	<b>159,223</b>	<b>141,579</b>	<b>161,673</b>
<b>Supplies:</b>				
2001 Office Supplies	68	450	400	300
2015 Other Supplies	-	180	180	180
2018 Computer Supplies	1,010	800	800	600
2093 Computer Equipment	-	3,040	2,000	300
<b>Supplies Subtotal</b>	<b>1,078</b>	<b>4,470</b>	<b>3,380</b>	<b>1,380</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	60	-	700
3020 Training/Seminars	-	3,000	3,000	4,000
3024 Tuition Reimbursement	-	-	-	3,500
4055 Computer Software	10,700	10,687	10,181	10,358
4060 Technology Lease Fees	1,278	1,149	1,149	1,470
5007 Other Professional Services	50,385	56,000	16,100	-
6002 Printing & Reproduction	1,261	-	-	-
<b>Services &amp; Charges Subtotal</b>	<b>63,624</b>	<b>70,896</b>	<b>30,430</b>	<b>20,028</b>
<b>Division Total</b>	<b>\$ 186,037</b>	<b>\$ 234,589</b>	<b>\$ 175,389</b>	<b>\$ 183,081</b>

## Planning Department FY 18-19

### 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 2016-17	Estimated 2017-18	Proposed 2018-19
Construction Inspection Performed	3,732	4,100	4,010
Plan Reviews Performed	949	1,950	2,010
Code Enforcement Cases Processed*	2,545	1,976	1,800
Substandard Structures Demolished Annually (includes owner initiated)	27	17	20

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

**Planning & Development Department**  
**Fiscal Year 2018-19**

**Inspection Services Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 714,149	\$ 769,856	\$ 746,034	\$ 818,020	6.26%
<i>Supplies</i>	18,517	22,460	21,660	22,826	1.63%
<i>Services &amp; Charges</i>	121,268	179,843	154,951	157,244	-12.57%
<b>Division Total</b>	<b>\$ 853,934</b>	<b>\$ 972,159</b>	<b>\$ 922,645</b>	<b>\$ 998,090</b>	<b>2.67%</b>

***Scope of Services Summary***

The Inspections Division is responsible for the permitting of construction work, enforcing of the building, plumbing, mechanical, and electrical codes, the junk vehicle ordinance and the City zoning ordinance. The Division also manages the annual mowing contracts, the demolition of substandard properties, and the City Hall Janitorial Contract.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Plans Review Examiner	1	1	1
Inspector	2	2	2
Community Service Inspector	2	2	2
Inspection Services Coordinator	1	1	1
Inspection Services Technician	3	3	3
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>

City of La Porte, Texas  
 Inspection Services  
 Detail of Expenditures

001-9092-524

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 480,095	\$ 524,704	\$ 504,100	\$ 553,637
1020 Overtime	932	250	250	250
1030 Certification	2,810	2,700	2,700	2,700
1035 Longevity	1,924	2,388	2,192	2,672
1060 FICA	35,768	39,584	38,957	40,570
1065 Retirement	77,762	85,300	82,905	85,903
1080 Insurance - Medical	114,642	114,642	114,642	132,000
1081 Insurance - Life	216	288	288	288
<b>Personal Services Subtotal</b>	<b>714,149</b>	<b>769,856</b>	<b>746,034</b>	<b>818,020</b>
<b>Supplies:</b>				
2001 Office Supplies	3,947	4,000	4,000	4,500
2002 Postage	7,646	10,000	10,000	10,000
2003 Protective Clothing	66	100	100	100
2004 Gas and Oil	4,044	4,600	4,000	4,341
2005 Minor Tools	340	510	510	510
2008 Educational	784	1,000	1,000	1,000
2015 Other Supplies	1,179	1,300	1,150	1,175
2018 Computer Supplies	511	650	600	600
2093 Computer Equipment	-	300	300	600
<b>Supplies Subtotal</b>	<b>18,517</b>	<b>22,460</b>	<b>21,660</b>	<b>22,826</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,255	2,477	2,477	2,550
3020 Training/Seminars	3,245	16,246	16,246	16,300
3024 Tuition Reimbursement	-	-	-	3,500
4020 Motor Pool Lease Fees	10,572	10,661	10,661	9,208
4030 VM: Fleet Maintenance	8,028	8,334	8,334	8,439
4055 Computer Software	786	129	237	237
4060 Technology Lease Fees	5,112	4,596	4,596	5,880
5007 Other Professional Services	46,756	50,000	50,000	50,000
6001 Uniforms	516	800	800	1,430
6002 Printing/Reproduction	1,230	1,600	1,600	1,700
6021 Dangerous Buildings	42,768	85,000	60,000	58,000
<b>Services &amp; Charges Subtotal</b>	<b>121,268</b>	<b>179,843</b>	<b>154,951</b>	<b>157,244</b>
<b>Division Total</b>	<b>\$ 853,934</b>	<b>\$ 972,159</b>	<b>\$ 922,645</b>	<b>\$ 998,090</b>



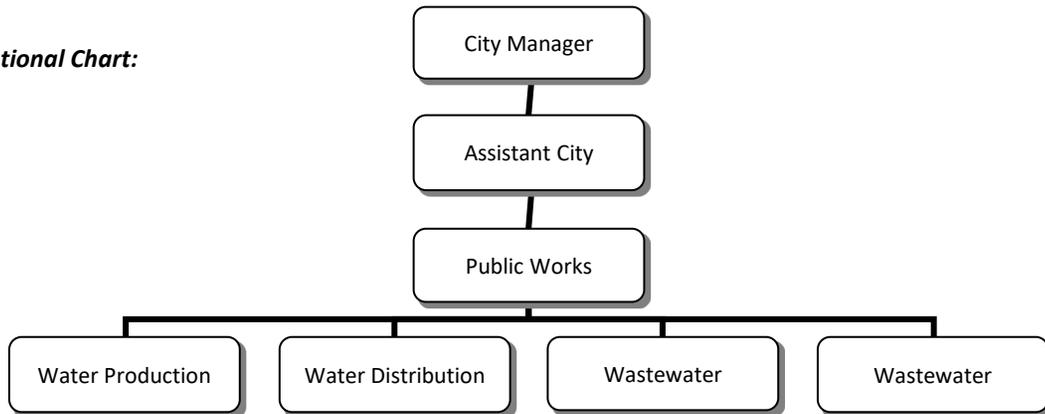
# Utility Fund

FY 18-19

## Public Works Department

**Mission Statement:** To provide essential public services to the Citizens of La Porte in the most efficient, cost-effective manner possible by utilizing creative and innovative techniques of public works services and facilities.

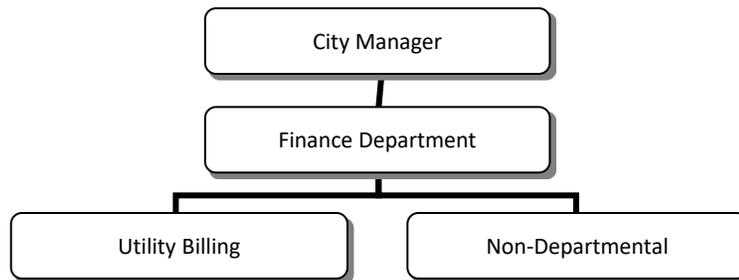
**Organizational Chart:**



## Finance Department

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

**Organizational Chart:**



**City of La Porte  
Utility Fund (002) Summary**

<b>Beginning Fund Balance 9/30/17</b>		\$ 4,188,277
Plus Estimated 17-18 Revenues		8,271,250
Less Estimated 17-18 Expenditures		6,837,690
<b>Equals Estimated Working Capital 9/30/18</b>		<b>5,621,837</b>
<b>Plus 18-19 Revenues:</b>		
Charges for Services	6,500	
Water Revenue	4,759,000	
Sewer Revenue	3,431,750	
Interest	70,000	
		8,267,250
<b>Equals Total Resources</b>		<b>13,889,087</b>
<b>Less 18-19 Expenses:</b>		
Water Production	636,996	
Water Distribution	1,019,613	
Wastewater Collection	1,115,832	
Wastewater Treatment	1,351,576	
Utility Billing	658,488	
Non Departmental	2,446,831	
		7,229,336
<b>Equals Estimated Working Capital 9/30/19</b>		<b>\$ 6,659,751</b>

	Estimated 2017-18	Projected 2018-19	
Revenues	\$ 8,271,250	\$ 8,267,250	
Expenses	6,837,690	7,229,336	
Revenues over Expenses	\$ 1,433,560	\$ 1,037,914	

**Targeted working capital - 90 to 120 days**  
**Estimated working capital - 336 days**  
**Goal: \$1,782,946**  
**1 Day = \$19,811**

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
408.01-16	Service Fees	\$ 8,575	\$ 6,500	\$ 6,500	\$ 6,500
Charges for Services Subtotal		<u>8,575</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Water Revenue:					
408.05-01	Penalties	243,237	245,000	245,000	245,000
408.05-02	Sales	3,820,342	3,950,000	3,950,000	3,950,000
408.05-03	Taps	55,640	50,000	50,000	50,000
408.05-04	Reconnect Fees	72,200	50,000	50,000	50,000
408.05-05	Meters	54,907	15,000	15,000	15,000
408.05-06	Temporary Connects	414	1,000	1,000	1,000
408.05-07	New Service/Transfer Fee	14,160	13,000	13,000	13,000
408.05-09	Sales Outside City	417,304	415,000	415,000	415,000
408.05-11	Sales Outside City Admin Fee	20,000	20,000	20,000	20,000
Water Revenue Subtotal		<u>4,698,204</u>	<u>4,759,000</u>	<u>4,759,000</u>	<u>4,759,000</u>
Wastewater Revenue:					
408.06-01	Sales	3,391,574	3,357,500	3,357,500	3,357,500
408.06-02	Taps	11,605	6,000	10,000	6,000
408.06-03	Inspection Fees	1,050	550	1,000	1,000
408.06-04	Industrial Waste Surcharge	67,776	65,000	65,000	65,000
408.06-05	Industrial Waste Permit	3,075	1,500	2,250	2,250
Wastewater Revenue Subtotal		<u>3,475,080</u>	<u>3,430,550</u>	<u>3,435,750</u>	<u>3,431,750</u>
Interest:					
483.01-00	Interest Income	72,087	70,000	70,000	70,000
Interest Subtotal		<u>72,087</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Utility Fund Revenue		\$ 8,253,946	\$ 8,266,050	\$ 8,271,250	\$ 8,267,250

**Utility Fund Revenue Allocation  
Fiscal Year 2018-19 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 6,500	\$ 3,250	\$ 3,250
Water Revenue	4,759,000	4,759,000	-
Wastewater Revenue	3,431,750	-	3,431,750
Interest	70,000	35,000	35,000
<b>Total</b>	<b>\$ 8,267,250</b>	<b>\$ 4,797,250</b>	<b>\$ 3,470,000</b>
<b>Percentage</b>	<b>100%</b>	<b>58.0%</b>	<b>42.0%</b>

**Utility Fund Expense Allocation  
Fiscal Year 2018-19 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 636,996	\$ 636,996	\$ -
Water Distribution	1,019,613	1,019,613	-
Wastewater Collection	1,115,832	-	1,115,832
Wastewater Treatment	1,351,576	-	1,351,576
Utility Billing*	658,488	329,244	329,244
Non Departmental**	2,446,831	1,700,676	746,156
<b>Total</b>	<b>\$ 7,229,336</b>	<b>\$ 3,686,529</b>	<b>\$ 3,542,808</b>
<b>Percentage</b>	<b>100%</b>	<b>50.99%</b>	<b>49.01%</b>

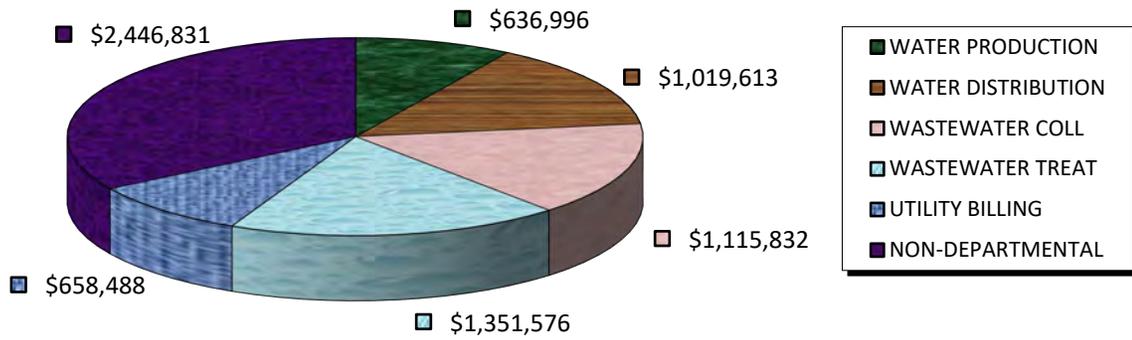
\*\*Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	601,549	\$ 300,775	\$ 300,775
LPAWA Water (100% to water)	1,221,020	1,221,020	-
Contract Sewer (100% to sewer)	24,000	-	24,000
Transfer to Fund 018 (100% to sewer)	300,000	-	300,000
Water Taps and Meters and Boxes	62,500	60,000	2,500
2012 General Obligation Refunding	237,034	118,517	118,517
2014 General Obligation Refunding	429,297	214,649	214,649
2016 General Obligation Refunding	71,431	35,715	35,715
Debt Service Differential*	(500,000)	(250,000)	(250,000)
<b>Total</b>	<b>\$ 2,446,831</b>	<b>\$ 1,700,676</b>	<b>\$ 746,156</b>

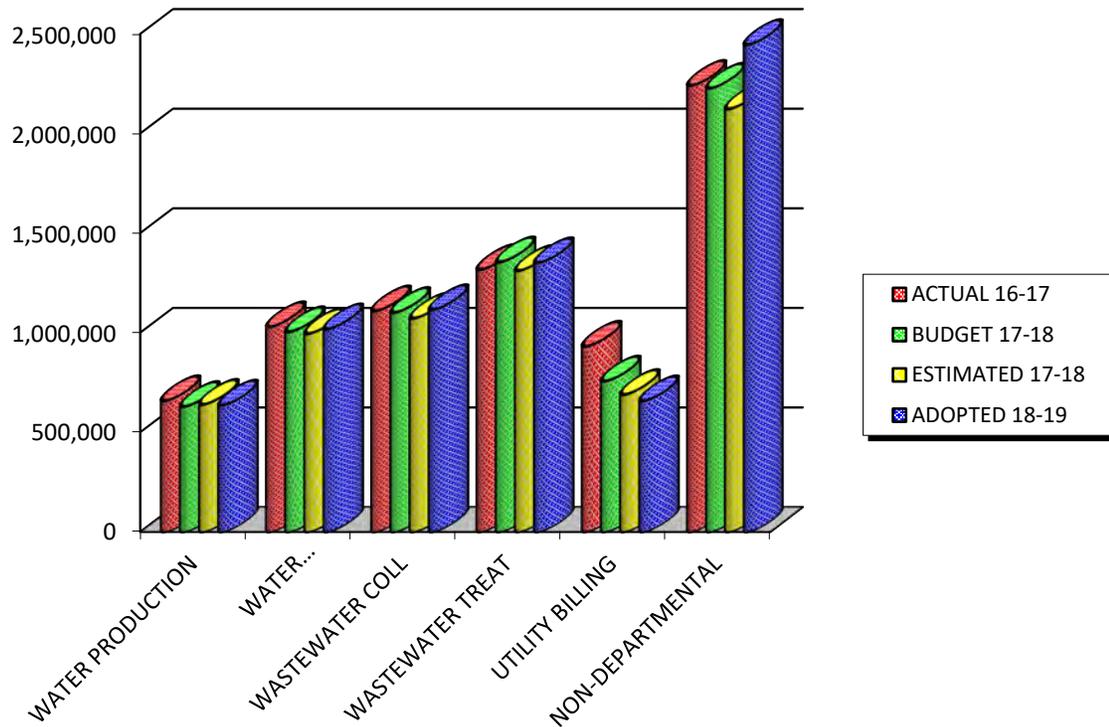
# Utility Fund

FY 18-19

Share of Utility Fund Budget:



Four Year Comparison by Division:



## Utility Fund Fiscal Year 2018-19

**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 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Water Production	\$ 658,933	\$ 629,929	\$ 640,701	\$ 636,996	1.12%
Water Distribution	1,030,183	1,005,397	996,213	1,019,613	1.41%
Wastewater Collection	1,109,838	1,106,589	1,073,228	1,115,832	0.84%
Wastewater Treatment	1,313,295	1,362,830	1,312,788	1,351,576	-0.83%
Utility Billing	932,735	757,781	690,064	658,488	-13.10%
Non-Departmental	2,242,142	2,227,830	2,124,696	2,446,831	9.83%
<b>Department Total</b>	<b>\$ 7,287,126</b>	<b>\$ 7,090,356</b>	<b>\$ 6,837,690</b>	<b>\$ 7,229,336</b>	<b>1.96%</b>

**Department Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 3,622,405	\$ 3,331,335	\$ 3,294,581	\$ 3,406,063	2.24%
Supplies	292,382	268,810	203,636	194,130	-27.78%
Services & Charges	3,272,752	3,368,473	3,228,658	3,566,643	5.88%
Capital Outlay	99,587	121,738	110,815	62,500	-48.66%
<b>Department Total</b>	<b>\$ 7,287,126</b>	<b>\$ 7,090,356</b>	<b>\$ 6,837,690</b>	<b>\$ 7,229,336</b>	<b>1.96%</b>

## Utility Fund FY 18-19

### Water Production Division

**Goals:**

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

**Objectives:**

- Continue improvements to Water Plant Facilities
- Continue the Water Supply Protection Program
- Continue monitoring of water consumption to ensure compliance Harris-Galveston Coastal Subsidence District and LPAWA guideline and regulations
- Reduce water loss by 5%

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Gallons ground water used	119.40	163.23	140.00
Gallons surface water used	1,227.30	1,170.12	1,400.00
Total (amounts expressed in millions)	1,346.70	1,333.35	1,540.00
Water loss	15.5%	13.6%	12.9%

**Utility Fund**  
**Fiscal Year 2018-19**

**Water Production Division**

**Expenditure Summary**

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 393,887	\$ 351,518	\$ 353,380	\$ 360,589	2.58%
<i>Supplies</i>	22,102	16,875	16,085	20,258	20.05%
<i>Services &amp; Charges</i>	236,846	249,486	259,236	256,149	2.67%
<i>Capital Outlay</i>	6,098	12,050	12,000	-	-100.00%
<b>Division Total</b>	<b>\$ 658,933</b>	<b>\$ 629,929</b>	<b>\$ 640,701</b>	<b>\$ 636,996</b>	<b>1.12%</b>

Scope of Services Summary

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

Personnel Position Roster

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Water Production Supervisor	1.000	1.000	1.000
Water Production Operator I	2.000	2.000	2.000
Utilities Groundskeeper	0.500	0.500	0.500
Secretary	0.075	0.075	0.075
<b>Total</b>	<b>4.325</b>	<b>4.325</b>	<b>4.325</b>

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

**002-7084-533**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 214,183	\$ 221,423	\$ 220,608	\$ 221,423
1020 Overtime	28,663	20,000	22,099	20,000
1030 Certification	3,427	4,500	4,500	4,500
1035 Longevity	2,924	2,756	2,889	2,936
1042 Car Allowance	496	518	518	518
1050 WC Loss Time	806	-	-	-
1055 Termination Pay (S/V)	19,691	-	-	-
1060 FICA	18,243	17,837	18,407	19,078
1065 Retirement	40,246	39,296	39,171	40,121
1080 Insurance - Medical	65,095	45,075	45,075	51,900
1081 Insurance - Life	113	113	113	113
<b>Personal Services Subtotal</b>	<b>393,887</b>	<b>351,518</b>	<b>353,380</b>	<b>360,589</b>
<b>Supplies:</b>				
2001 Office Supplies	81	100	80	100
2002 Postage	68	100	80	100
2003 Protective Clothing	3	500	450	100
2004 Gas and Oil	7,999	9,475	9,475	10,258
2005 Minor Tools	143	300	300	300
2007 Chemical	2,436	2,500	2,500	2,700
2015 Other Supplies	1,930	2,600	2,100	2,200
2050 Safety	10	100	100	100
2090 Machinery/Tools/Equipment	9,332	1,200	1,000	4,150
2091 Office Furniture/Equipment	-	-	-	250
2093 Computer Equipment	100	-	-	-
<b>Supplies Subtotal</b>	<b>22,102</b>	<b>16,875</b>	<b>16,085</b>	<b>20,258</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	503	281	281	170
3020 Training/Seminars	1,906	1,500	1,500	1,500
4002 Machinery/Tools/Equipment	17,744	16,000	25,000	17,000
4003 Radios/Base Stations	248	250	-	-
4011 Building Maintenance	8,889	300	300	300
4020 Motor Pool Lease Fees	8,124	8,979	8,979	9,914
4030 VM: Fleet Maintenance	17,166	16,146	16,146	16,664
5007 Other Professional Services	6,690	6,480	6,480	6,760
6001 Uniforms	1,001	900	900	900
6002 Printing/Reproduction	28	100	100	100
6013 TCEQ Requirements	58,914	63,200	64,200	67,491
7001 Electrical	115,183	135,000	135,000	135,000
7002 Natural Gas	450	350	350	350
<b>Services &amp; Charges Subtotal</b>	<b>236,846</b>	<b>249,486</b>	<b>259,236</b>	<b>256,149</b>
<b>Capital Outlay:</b>				
8002 Building Improvements	6,000	2,000	2,000	-
8021 Machinery/Tools & Equipment	6,098	10,050	10,000	-
<b>Capital Outlay Subtotal</b>	<b>6,098</b>	<b>12,050</b>	<b>12,000</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 658,933</b>	<b>\$ 629,929</b>	<b>\$ 640,701</b>	<b>\$ 636,996</b>

**Utility Fund**  
**FY 18-19**

**Water Distribution Division**

**Goals:**

- Enhance employee safety
- Provide utility training for Distribution personnel
- Complete maintenance assignments within specified timeframes
- Minimize areas affected by water service interruptions

**Objectives:**

- Replace a total of 6,000 linear feet of water main per year, with at least 4,000 feet of water line utilizing "in-house" forces
- Install new fire hydrants for expanded fire protection
- Install/replace 10 water line valves

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Number of leaks repaired	199	192	200
Linear feet of lines replaced	2,211	3,000	4,000

**Utility Fund**  
**Fiscal Year 2018-19**

**Water Distribution Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 841,682	\$ 811,814	\$ 812,111	\$ 835,066	2.86%
<i>Supplies</i>	30,920	26,704	22,297	28,357	6.19%
<i>Services &amp; Charges</i>	157,581	159,379	154,851	156,190	-2.00%
<b>Division Total</b>	<b>\$ 1,030,183</b>	<b>\$ 1,005,397</b>	<b>\$ 996,213</b>	<b>\$ 1,019,613</b>	<b>1.41%</b>

***Scope of Services Summary***

The Water Distribution Division is responsible for distributing water to residential and commercial customers and responding to customer complaints. Additional responsibilities include maintaining, repairing, and reconstructing fire hydrants, valves and meters. Water must be provided at an acceptable level of service to customers at an affordable rate.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	4.000	4.000	4.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	5.000	5.000	5.000
Secretary	0.075	0.075	0.075
<b>Total</b>	<b>11.825</b>	<b>11.825</b>	<b>11.825</b>

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

**002-7085-533**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 498,047	\$ 509,314	\$ 508,008	\$ 509,314
1020 Overtime	38,552	35,000	35,000	35,000
1030 Certification	8,907	8,700	8,700	8,700
1035 Longevity	5,024	5,892	6,455	6,432
1042 Car Allowance	519	518	518	518
1050 WC Loss Time	65	-	-	-
1055 Termination Pay (S/V)	(16,441)	-	-	-
1060 FICA	40,251	40,587	41,540	42,838
1065 Retirement	88,532	88,315	88,402	90,116
1080 Insurance - Medical	177,978	123,240	123,240	141,900
1081 Insurance - Life	248	248	248	248
<b>Personal Services Subtotal</b>	<b>841,682</b>	<b>811,814</b>	<b>812,111</b>	<b>835,066</b>
<b>Supplies:</b>				
2001 Office Supplies	112	100	90	100
2003 Protective Clothing	766	1,500	1,489	400
2004 Gas and Oil	20,610	22,129	17,945	22,557
2005 Minor Tools	956	500	458	500
2015 Other Supplies	868	1,200	1,160	1,200
2050 Safety	-	100	75	100
2090 Machinery/Tools/Equipment	7,608	750	680	3,500
2091 Office Furniture/Equipment	-	425	400	-
<b>Supplies Subtotal</b>	<b>30,920</b>	<b>26,704</b>	<b>22,297</b>	<b>28,357</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	647	1,065	980	980
3020 Training/Seminars	3,307	2,975	2,245	2,000
4002 Machinery/Tools/Equipment	776	2,000	1,789	2,000
4003 Radios/Base Stations	371	372	300	300
4007 Fire Hydrants	10,685	8,000	7,940	8,000
4012 Water Line Maintenance	38,060	42,000	40,744	40,000
4015 Paving	814	3,000	1,500	1,500
4020 Motor Pool Lease Fees	47,460	47,200	47,200	46,311
4030 VM: Fleet Maintenance	50,985	47,918	47,918	50,329
4060 Technology Lease Fees	1,278	1,149	1,149	1,470
6001 Uniforms	3,138	3,500	2,896	3,000
6002 Printing/Reproduction	60	200	190	300
<b>Services &amp; Charges Subtotal</b>	<b>157,581</b>	<b>159,379</b>	<b>154,851</b>	<b>156,190</b>
<b>Capital Outlay:</b>				
8021 Machinery/Tools/Equipment	-	7,500	6,954	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>7,500</b>	<b>6,954</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 1,030,183</b>	<b>\$ 1,005,397</b>	<b>\$ 996,213</b>	<b>\$ 1,019,613</b>

**Utility Fund**  
**FY 18-19**

**Wastewater Collection Division**

**Goals:**

- Enhance employee safety
- Provide utility training for Wastewater Collection personnel
- Complete maintenance assignments with specified timeframes
- Continue sanitary sewer I & I program to reduce inflow/infiltration

**Objectives:**

- Rehabilitate 4,000 feet of sanitary sewer
- Perform 50 point repairs
- Rehabilitate 500 vertical feet of manholes

**Performance Indicators:**

	Actual	Estimated	Proposed
	2016-17	2017-18	2018-19
LF of line smoke-tested	93,682	21,360	60,000
Number of manholes repaired v ft	706	486	500
LF of line televised	23,331	32,234	35,000
Number of point repairs made	76	70	50
Number of reportable overflows	10	12	6
LF of sewer line rehabilitated	3,396	2,696	4,000

**Utility Fund**  
**Fiscal Year 2018-19**

**Wastewater Collection Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 746,720	\$ 755,276	\$ 734,232	\$ 776,224	2.77%
<i>Supplies</i>	43,719	37,938	32,878	34,642	-8.69%
<i>Services &amp; Charges</i>	320,899	299,041	295,105	304,966	1.98%
<i>Capital Outlay</i>	(1,500)	14,334	11,013	-	-100.00%
<b>Division Total</b>	<b>\$ 1,109,838</b>	<b>\$ 1,106,589</b>	<b>\$ 1,073,228</b>	<b>\$ 1,115,832</b>	<b>0.84%</b>

***Scope of Services Summary***

The Wastewater Collection Division is responsible for collection of all wastewater to be treated, maintenance and emergency repairs to lift station equipment, collection system lines, and responds to customer complaints involving collection system problems.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Utility Supervisor	1.000	1.000	1.000
Sr. Utility Maintenance Operator	2.000	2.000	2.000
Sr. Lift Station Operator	1.000	1.000	1.000
Lift Station Operator	1.000	1.000	1.000
Utility Operator II	1.000	1.000	1.000
Utility Operator I	4.000	4.000	4.000
Secretary	0.075	0.075	0.075
<b>Total</b>	<b>10.825</b>	<b>10.825</b>	<b>10.825</b>

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

**002-7086-532**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services</b>				
1010 Regular Earnings	\$ 432,863	\$ 470,695	\$ 454,506	\$ 470,695
1020 Overtime	33,650	32,000	32,000	32,000
1030 Certification	10,243	13,200	13,200	13,200
1035 Longevity	4,472	5,252	4,539	5,668
1042 Car Allowance	474	518	518	518
1050 WC Loss Time	732	-	-	-
1055 Termination Pay (S/V)	(11,812)	-	-	-
1060 FICA	35,433	38,110	37,218	39,940
1065 Retirement	77,508	82,453	79,203	84,073
1080 Insurance - Medical	162,927	112,818	112,818	129,900
1081 Insurance - Life	230	230	230	230
<b>Personal Services Subtotal</b>	<b>746,720</b>	<b>755,276</b>	<b>734,232</b>	<b>776,224</b>
<b>Supplies:</b>				
2001 Office Supplies	105	100	90	100
2002 Postage	-	100	25	100
2003 Protective Clothing	350	1,300	1,288	400
2004 Gas and Oil	24,123	28,138	24,222	30,192
2005 Minor Tools	580	1,200	1,192	1,550
2007 Chemicals	1,885	1,800	1,000	1,000
2015 Other Supplies	1,031	1,200	1,197	1,200
2050 Safety	-	100	85	100
2090 Machinery/Tools/Equipment	15,645	4,000	3,779	-
<b>Supplies Subtotal</b>	<b>43,719</b>	<b>37,938</b>	<b>32,878</b>	<b>34,642</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,038	758	693	778
3020 Training/Seminars	5,139	2,750	2,295	2,000
4002 Machinery/Tools/Equipment	5,113	4,000	3,735	4,000
4003 Radios/Base Stations	551	413	329	400
4011 Building	8,357	12,000	11,706	1,000
4013 Sewer Line Maintenance	39,516	28,000	26,227	26,000
4017 Sewer Plant/Lift Stations	45,310	40,000	37,772	40,000
4020 Motor Pool Lease Fees	72,336	72,290	72,290	85,854
4030 VM: Fleet Maintenance	47,996	47,831	47,831	50,114
4060 Technology Lease Fees	1,278	1,149	1,149	1,470
6001 Uniforms	3,802	3,300	3,534	3,500
6002 Printing/Reproduction	60	200	190	300
7001 Electrical	88,333	85,000	86,000	88,000
7002 Natural Gas	1,138	1,000	1,082	1,250
7004 Water	932	350	272	300
<b>Services &amp; Charges Subtotal</b>	<b>320,899</b>	<b>299,041</b>	<b>295,105</b>	<b>304,966</b>
<b>Capital Outlay:</b>				
8013 Sewer Taps	(1,500)	1,500	3,000	-
8021 Machinery/Tools & Equipment	-	12,834	8,013	-
<b>Capital Outlay Subtotal</b>	<b>(1,500)</b>	<b>14,334</b>	<b>11,013</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 1,109,838</b>	<b>\$ 1,106,589</b>	<b>\$ 1,073,228</b>	<b>\$ 1,115,832</b>

**Utility Fund**  
**FY 18-19**

**Wastewater Treatment Division**

**Goals:**

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

**Objectives:**

- Comply with all wastewater discharge permit requirements
- Perform preventive maintenance on all plant equipment at specified timelines
- Monitor and enforce the City's Industrial Waste Ordinance and Pretreatment Program

**Performance Indicators:**

	<b>Actual 2016-17</b>	<b>Estimated 2017-18</b>	<b>Proposed 2018-19</b>
Gallons treated (millions)	1,282.00	1,327.00	1,300.00

**Utility Fund**  
**Fiscal Year 2018-19**

**Wastewater Treatment Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 714,495	\$ 708,232	\$ 697,935	\$ 730,063	3.08%
<i>Supplies</i>	99,472	95,439	89,576	87,150	-8.69%
<i>Services &amp; Charges</i>	463,364	525,305	508,929	534,363	1.72%
<i>Capital Outlay</i>	35,964	33,854	16,348	-	-100.00%
<b>Division Total</b>	<b>\$ 1,313,295</b>	<b>\$ 1,362,830</b>	<b>\$ 1,312,788</b>	<b>\$ 1,351,576</b>	<b>-0.83%</b>

***Scope of Services Summary***

The Wastewater Treatment Division is responsible for process control, discharging quality of treated wastewater, monitoring Industrial Waste discharges, maintaining and repairing of pumps, motors and other equipment pertaining to process control.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Public Works	0.125	0.125	0.125
Assistant Director of Public Works	0.125	0.125	0.125
Utility Superintendent	0.250	0.250	0.250
Assistant Utility Superintendent	0.250	0.250	0.250
Treatment Plant Supervisor	1.000	1.000	1.000
Senior Treatment Plant Operator	1.000	1.000	1.000
Treatment Plant Operator	4.000	4.000	4.000
Industrial Waste Inspector	1.000	1.000	1.000
Treatment Plant Mechanic	1.000	1.000	1.000
Utility Groundskeeper	0.500	0.500	0.500
Secretary	0.075	0.075	0.075
<b>Total</b>	<b>9.325</b>	<b>9.325</b>	<b>9.325</b>

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

**002-7087-532**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 439,786	\$ 468,778	\$ 461,775	\$ 468,778
1020 Overtime	14,868	12,000	10,000	12,000
1030 Certification	10,478	9,600	9,000	9,300
1035 Longevity	5,140	4,300	4,317	3,648
1042 Car Allowance	497	518	518	518
1055 Termination Pay	(6,654)	-	-	-
1060 FICA	34,206	36,385	36,244	37,833
1065 Retirement	75,621	79,263	78,693	85,883
1080 Insurance - Medical	140,350	97,185	97,185	111,900
1081 Insurance - Life	203	203	203	203
<b>Personal Services Subtotal</b>	<b>714,495</b>	<b>708,232</b>	<b>697,935</b>	<b>730,063</b>
<b>Supplies:</b>				
2001 Office Supplies	2,087	600	500	500
2002 Postage	404	450	450	450
2003 Protective Clothing	383	1,300	1,100	500
2004 Gas and Oil	7,253	6,915	7,500	8,625
2005 Minor Tools	1,309	1,600	1,500	500
2006 Cleaning	170	200	150	175
2007 Chemical	66,877	70,624	66,000	70,000
2015 Other Supplies	7,994	6,650	5,500	6,000
2050 Safety	54	200	175	200
2090 Machinery/Tools/Equipment	12,198	6,250	6,250	-
2091 Office Furniture/Equipment	458	450	311	-
2093 Computer Equipment	285	200	140	200
<b>Supplies Subtotal</b>	<b>99,472</b>	<b>95,439</b>	<b>89,576</b>	<b>87,150</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,284	1,500	1,400	1,400
3020 Training/Seminars	3,722	5,600	5,000	5,000
4002 Machinery/Tools/Equipment	46,055	55,000	55,000	60,000
4003 Radios/Base Stations	330	400	-	-
4006 Heating and A/C Equipment	349	500	450	450
4011 Building Maintenance	11,877	5,300	4,800	10,000
4020 Motor Pool Lease Fees	23,412	23,652	23,652	26,075
4030 VM: Fleet Maintenance	22,831	21,644	21,644	22,004
4060 Technology Lease Fees	1,278	1,149	1,149	1,470
5007 Other Professional Services	8,306	16,750	16,750	17,950
6001 Uniforms	2,520	3,100	3,100	3,250
6002 Printing/Reproduction	-	250	250	250
6009 Landfill Charges	33,514	44,984	44,984	45,100
6013 TCEQ Requirements	62,443	72,976	78,550	79,014
7001 Electrical	242,949	270,000	250,000	260,000
7002 Natural Gas	230	500	400	400
7004 Water	2,264	2,000	1,800	2,000
<b>Services &amp; Charges Subtotal</b>	<b>463,364</b>	<b>525,305</b>	<b>508,929</b>	<b>534,363</b>

Continued

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

**002-7087-532**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Capital Outlay:</b>				
8002 Building Improvements	(4,288)	6,000	3,002	-
8021 Machinery/Tools/Equipment	40,252	27,854	13,346	-
<b>Capital Outlay Subtotal</b>	<u>35,964</u>	<u>33,854</u>	<u>16,348</u>	<u>-</u>
 <b>Division Total</b>	 <b>\$ 1,313,295</b>	 <b>\$ 1,362,830</b>	 <b>\$ 1,312,788</b>	 <b>\$ 1,351,576</b>

## Utility Fund FY 18-19

### Utility Billing Division

**Goals:**

- To effectively administer the City's utility billing operations through accurate and timely billing, and responsiveness to customers' needs
- Continue to seek ways to raise the level of customer service provided by this office through continuous training (OBJ 5a, 5c)
- Pursue e-government solutions to improve efficiency and to allow for better accessibility to information by customers

**Objectives:**

- To accurately and timely bill and collect utility accounts
- To continue the MIU replacements and meter maintenance to increase the accuracy and performance of the meters
- To continue to provide customer service training annually (OBJ 5a)

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Meters read	146,928	147,379	147,500
Meters rereads	435	308	315
Rereads as a percent of meters read	0.30%	0.21%	0.21%
Accounts billed	125,650	126,000	126,000
% of utility payments processed and posted to customers account the same day of receipt	100%	100%	100%
Utility payments processed per employee	6,820	6,780	6,800
Manual meter reads			

**Utility Fund**  
**Fiscal Year 2018-19**

**Utility Billing Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 788,057	\$ 592,356	\$ 589,471	\$ 590,180	-0.37%
<i>Supplies</i>	96,169	91,854	42,800	23,723	-74.17%
<i>Services &amp; Charges</i>	48,509	73,571	57,793	44,585	-39.40%
<b>Division Total</b>	<b>\$ 932,735</b>	<b>\$ 757,781</b>	<b>\$ 690,064</b>	<b>\$ 658,488</b>	<b>-13.10%</b>

***Scope of Services Summary***

The Utility Billing Division provides one central area of customer service dedicated to the collection of all Utility billings of the City. This Division is also responsible for meter reads, maintenance of meters and customer service requests.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Director of Finance	0.5	0.5	0.5
Treasurer	0.5	0.5	0.5
Revenue Collections Manager	0.5	0.5	-
Accountant	0.5	0.5	0.5
Utility Billing Coordinator	1.0	1.0	1.0
Utility Billing Assistant	1.0	1.0	1.0
Customer Service Clerk	1.0	1.0	1.0
Meter Reader Supervisor	1.0	1.0	1.0
Meter Reader	3.0	3.0	3.0
<b>Total</b>	<b>9.0</b>	<b>9.0</b>	<b>8.5</b>

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

**002-6147-515**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 389,900	\$ 380,705	\$ 377,912	\$ 378,415
1020 Overtime	24,780	18,000	18,000	15,000
1030 Certification	1,396	1,800	704	600
1035 Longevity	2,300	2,024	2,198	1,996
1042 Car Allowance	2,607	2,550	2,550	2,550
1055 Termination Pay	466	-	-	-
1060 FICA	30,253	28,751	29,135	30,490
1065 Retirement	200,653	64,485	64,931	64,886
1080 Insurance - Medical	135,459	93,798	93,798	96,000
1081 Insurance - Life	243	243	243	243
<b>Personal Services Subtotal</b>	<b>788,057</b>	<b>592,356</b>	<b>589,471</b>	<b>590,180</b>
<b>Supplies:</b>				
2001 Office Supplies	16,020	1,800	1,500	1,500
2002 Postage	65,578	65,000	20,500	2,000
2003 Protective Clothing	-	100	-	100
2004 Gas and Oil	9,994	11,454	11,500	12,823
2005 Minor Tools	14	900	300	300
2015 Other Supplies	1,163	1,100	1,000	1,000
2018 Computer Supplies	-	2,000	3,000	1,000
2090 Machinery/Tools/Equipment	3,300	9,000	4,500	4,500
2093 Computer Equipment	100	500	500	500
<b>Supplies Subtotal</b>	<b>96,169</b>	<b>91,854</b>	<b>42,800</b>	<b>23,723</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	300	-	-
3020 Training/Seminars	7,455	6,160	5,500	500
4005 Meters	5,609	12,000	12,000	5,000
4020 Motor Pool Lease Fees	4,356	5,988	5,988	6,293
4022 Rent: Building/Land	796	3,000	2,500	2,508
4030 VM: Fleet Maintenance	13,351	10,967	10,967	12,214
4055 Computer Software	4,158	12,484	8,562	8,562
4060 Technology Lease Fees	4,575	8,132	8,132	6,468
5007 Other Professional Services	945	840	840	840
6001 Uniforms	1,678	1,000	1,700	1,700
6002 Printing/Reproduction	5,586	12,700	1,604	500
<b>Services &amp; Charges Subtotal</b>	<b>48,509</b>	<b>73,571</b>	<b>57,793</b>	<b>44,585</b>
<b>Division Total</b>	<b>\$ 932,735</b>	<b>\$ 757,781</b>	<b>\$ 690,064</b>	<b>\$ 658,488</b>

**Utility Fund**  
**Fiscal Year 2018-19**

**Non Departmental Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 137,564	\$ 112,139	\$ 107,452	\$ 113,941	1.61%
<i>Services &amp; Charges</i>	2,045,553	2,061,691	1,952,744	2,270,390	10.12%
<i>Capital Outlay</i>	59,025	54,000	64,500	62,500	15.74%
<b>Division Total</b>	<b>\$ 2,242,142</b>	<b>\$ 2,227,830</b>	<b>\$ 2,124,696</b>	<b>\$ 2,446,831</b>	<b>9.83%</b>

***Scope of Services Summary***

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

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

**002-6176-515**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1012 Sick Buy Back	\$ 12,041	\$ 6,601	\$ 7,813	\$ 7,381
1055 Termination Pay (S/V)	1,800	15,000	10,000	10,000
1060 FICA	136	1,653	1,363	1,330
1065 Retirement	291	3,509	2,900	2,830
1080 Medical Insurance	123,296	85,376	85,376	92,400
<b>Personal Services Subtotal</b>	<b>137,564</b>	<b>112,139</b>	<b>107,452</b>	<b>113,941</b>
<b>Services &amp; Charges:</b>				
4001 Office Equipment	23,778	23,778	16,177	-
4005 Meters	26,748	25,000	23,750	15,000
4011 Building	480	480	480	480
4021 Vehicle Maint: O/S Contract	2,263	2,500	500	1,100
5001 Accounting	-	-	-	9,500
5006 Fiscal Services	76,047	75,000	80,000	80,000
5007 Other Professional Services	-	-	43,740	87,480
6006 Miscellaneous	6,891	7,500	7,500	7,500
6024 Deductibles-Auto Accident	-	2,500	-	-
6091 Bad Debt Expense	19,081	30,000	20,000	20,000
7001 Electrical	11,529	20,000	20,000	20,000
7004 Water	1,256,878	1,426,732	1,293,299	1,221,020
7006 Contract Sewer	22,099	24,000	23,097	24,000
9004 Admin Trans to Fund 004	256,024	-	-	237,762
9014 Admin Trans to Fund 014	43,735	74,201	74,201	74,201
9015 Admin Trans to Fund 015	-	-	-	46,065
9018 Admin Trans to Fund 018	300,000	300,000	300,000	300,000
9050 Contingency	-	50,000	50,000	50,000
9997 Req for Special Programs	-	-	-	76,282
<b>Services &amp; Charges</b>	<b>2,045,553</b>	<b>2,061,691</b>	<b>1,952,744</b>	<b>2,270,390</b>
<b>Capital Outlay:</b>				
8012 Water Taps	8,206	9,000	10,000	15,000
8013 Sewer Taps	-	-	1,000	2,500
8026 Meters and Boxes	50,819	45,000	53,500	45,000
<b>Capital Outlay Subtotal</b>	<b>59,025</b>	<b>54,000</b>	<b>64,500</b>	<b>62,500</b>
<b>Division Total</b>	<b>\$ 2,242,142</b>	<b>\$ 2,227,830</b>	<b>\$ 2,124,696</b>	<b>\$ 2,446,831</b>

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

## Enterprise Funds Fiscal Year 2018-19

**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 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Airport Operating	69,520	86,089	57,313	65,794	-23.57%
La Porte Area Water Authority	1,155,453	1,819,469	1,438,167	1,482,414	-18.52%
<b>Total</b>	<b>\$ 1,224,973</b>	<b>\$ 1,905,558</b>	<b>\$ 1,495,480</b>	<b>\$ 1,548,208</b>	<b>-18.75%</b>

**Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 26,115	\$ 30,034	\$ 26,658	\$ 30,965	3.10%
Supplies	23,643	13,770	14,756	21,532	56.37%
Services & Charges	1,175,215	1,681,754	1,454,066	1,315,711	-21.77%
Capital Outlay	-	180,000	-	180,000	0.00%
<b>Total</b>	<b>\$ 1,224,973</b>	<b>\$ 1,905,558</b>	<b>\$ 1,495,480</b>	<b>\$ 1,548,208</b>	<b>-18.75%</b>



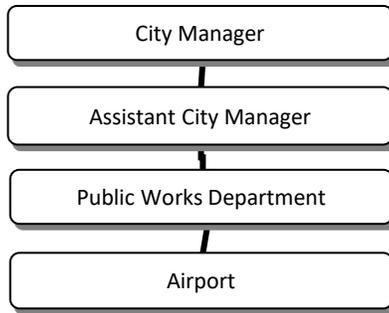
# Airport Fund

## FY 18-19

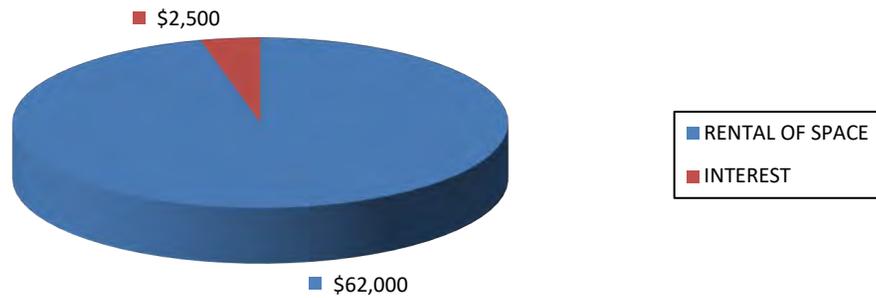
**Mission Statement:**

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.

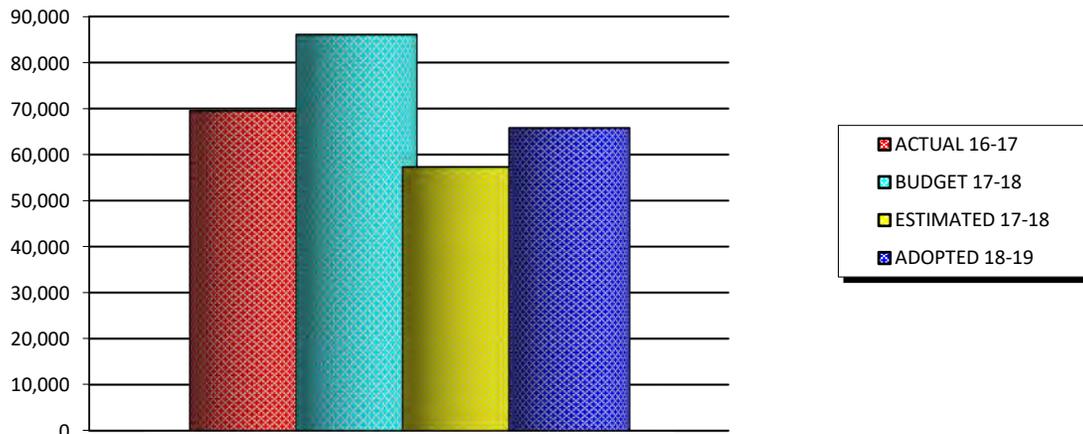
**Organizational Chart:**



**2018-19 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b>Beginning Fund Balance 9/30/17</b>		\$	342,791
Plus Estimated 17-18 Revenues			63,500
Less Estimated 17-18 Expenditures			57,313
Airport CIP			283,033
<b>Equals Estimated Working Capital 9/30/18</b>			65,945
<b>Plus 18-19 Revenues:</b>			
Charges for Services		62,000	
Interest Income		2,500	
Total Revenues			64,500
<b>Equals Total Resources</b>			130,445
<b>Less 18-19 Expenditures:</b>			
Airport Operations		65,794	
Total Expenses			65,794
<b>Equals Estimated Working Capital 9/30/19</b>		\$	64,651

	Estimated 2017-18		Projected 2018-19
Revenues	\$ 63,500	\$	64,500
Expenses & Commitments	340,346		65,794
Revenues over Expenses	\$ (276,846)	\$	(1,294)

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

**Estimated working capital - 359 days**

**Goal: \$16,223**

**1 Day = \$180**

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
408.01-31	Rental of Space	<u>\$ 60,651</u>	<u>\$ 61,800</u>	<u>\$ 61,000</u>	<u>\$ 62,000</u>
Charges for Services Subtotal		60,651	61,800	61,000	62,000
Interest:					
483.01-00	Interest Income	<u>2,272</u>	<u>2,150</u>	<u>2,500</u>	<u>2,500</u>
Interest Subtotal		2,272	2,150	2,500	2,500
Total Airport Fund Revenue		\$ 62,923	\$ 63,950	\$ 63,500	\$ 64,500

## Airport Fund FY 18-19

### Airport Operating

**Goals:**

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

**Objectives:**

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

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Number of CIP Projects	1	2	2
Value of CIP Projects	\$22,000	\$250,000	\$1,995,000
TxDOT Aviation Grants	1	2	2

**Airport Fund**  
**Fiscal Year 2018-19**

**Airport Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 26,115	\$ 30,034	\$ 26,658	\$ 30,965	3.10%
<i>Supplies</i>	9,294	4,570	3,655	4,962	8.58%
<i>Services &amp; Charges</i>	34,111	51,485	27,000	29,867	-41.99%
<b>Division Total</b>	<b>\$ 69,520</b>	<b>\$ 86,089</b>	<b>\$ 57,313</b>	<b>\$ 65,794</b>	<b>-23.57%</b>

***Scope of Services Summary***

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Equipment Operator II	0.50	0.50	0.50
<b>Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>

City of La Porte, Texas  
 Airport  
 Detail of Expenditures

010-7077-531

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 15,079	\$ 18,784	\$ 15,832	\$ 18,784
1020 Overtime	191	500	500	500
1030 Certification	372	460	460	460
1035 Longevity	514	514	514	562
1060 FICA	1,175	1,444	1,324	1,519
1065 Retirement	1,259	3,121	2,817	3,140
1080 Insurance - Medical	7,525	5,211	5,211	6,000
<b>Personal Services Subtotal</b>	<b>26,115</b>	<b>30,034</b>	<b>26,658</b>	<b>30,965</b>
<b>Supplies:</b>				
2004 Gas and Oil	2,095	1,570	1,155	2,962
2007 Chemicals	1,350	1,000	1,000	1,000
2015 Other Supplies	553	2,000	1,500	1,000
2090 Machinery/Tools/Equipment	5,296	-	-	-
<b>Supplies Subtotal</b>	<b>9,294</b>	<b>4,570</b>	<b>3,655</b>	<b>4,962</b>
<b>Services &amp; Charges:</b>				
4002 Machinery/Tools/Equipment	16,147	5,000	5,000	2,000
4003 Radios and Base Stations	88	2,100	-	2,100
4015 Paving	-	2,500	-	-
4020 Motor Pool Lease Fees	5,256	5,448	5,448	5,672
4030 VM: Fleet Maintenance	3,502	3,617	3,617	4,480
6002 Printing & Reproduction	145	-	-	-
6007 Insurance	9	9	9	9
6013 TCEQ Requirements	300	200	200	200
7001 Electrical	7,693	9,420	9,420	9,600
9014 Admin Trans to Fund 014	518	806	806	806
9997 Special Programs	453	22,385	2,500	5,000
<b>Services &amp; Charges Subtotal</b>	<b>34,111</b>	<b>51,485</b>	<b>27,000</b>	<b>29,867</b>
<b>Division Total</b>	<b>\$ 69,520</b>	<b>\$ 86,089</b>	<b>\$ 57,313</b>	<b>\$ 65,794</b>

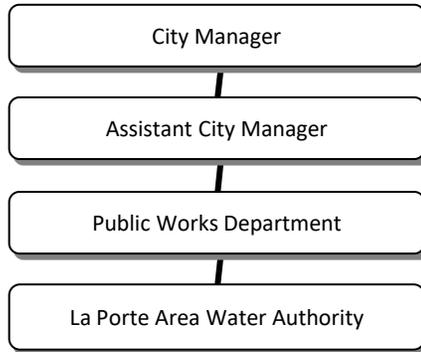
# La Porte Area Water Authority Fund

FY 18-19

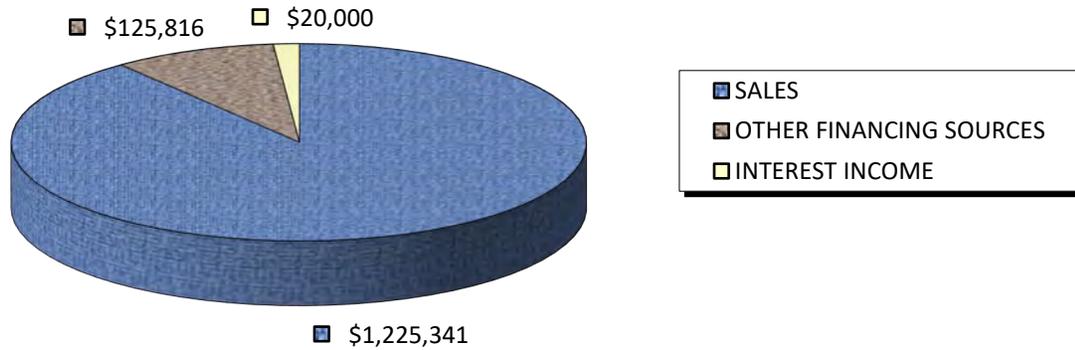
**Mission Statement:**

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.

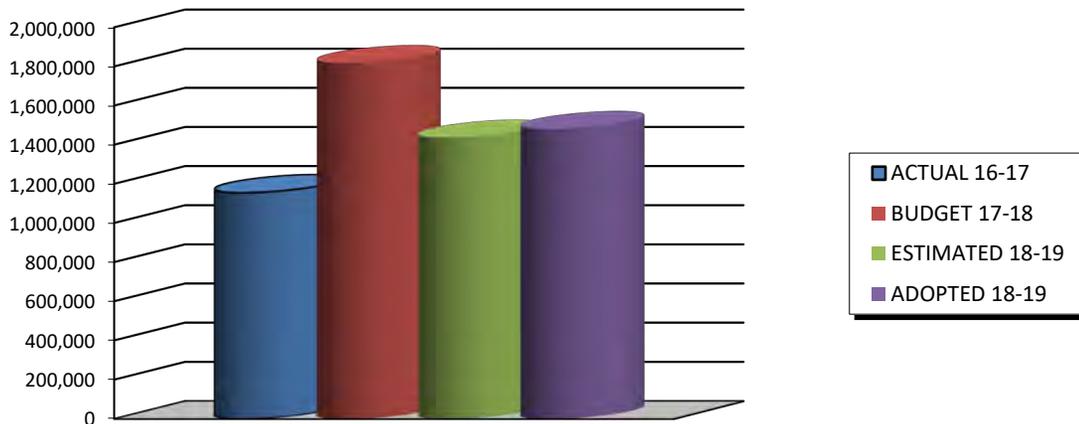
**Organizational Chart:**



**2018-19 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b>Beginning Fund Balance 9/30/17</b>		\$ 2,551,094
Plus Estimated 17-18 Revenues		1,396,359
Less Estimated 17-18 Expenditures and Commitments		1,438,167
<b>Equals Estimated Working Capital 9/30/18</b>		<b>2,509,286</b>
<b>Plus 18-19 Revenues:</b>		
Water Revenue	1,225,341	
Billing for Capital Reserve	125,816	
Interest	20,000	
Total Revenues		1,371,157
<b>Equals Total Resources</b>		<b>3,880,443</b>
<b>Less 18-19 Expenditures:</b>		
Operations	1,302,414	
Valve Replacement	180,000	
Total Expenses		1,482,414
<b>Equals Estimated Working Capital 9/30/19</b>		<b>\$ 2,398,029</b>

	Estimated 2017-18	Projected 2018-19	
Revenues	\$ 1,396,359	\$ 1,371,157	
Expenses	1,438,167	1,482,414	
Revenues over Expenses	\$ (41,808)	\$ (111,257)	

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

**Estimated working capital - 590 days**

**Goal: \$365,527**

**1 Day = \$4,061**

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Water Revenue:					
408.05-02	Sales	<u>\$ 1,232,696</u>	<u>\$ 1,446,658</u>	<u>\$ 1,250,000</u>	<u>\$ 1,225,341</u>
	Water Revenue Subtotal	1,232,696	1,446,658	1,250,000	1,225,341
Miscellaneous:					
410.01-00	Miscellaneous Revenue	<u>8,816</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Miscellaneous Subtotal	8,816	-	-	-
Other Financing Sources					
482.02-00	Billing for Capital Reserve	<u>126,359</u>	<u>126,359</u>	<u>126,359</u>	<u>125,816</u>
	Other Financing Sources Subtotal	126,359	126,359	126,359	125,816
Interest:					
483.01-00	Interest Income - Operations	<u>17,029</u>	<u>18,000</u>	<u>20,000</u>	<u>20,000</u>
	Interest Subtotal	17,029	18,000	20,000	20,000
Total Water Authority		\$ 1,384,900	\$ 1,591,017	\$ 1,396,359	\$ 1,371,157

## La Porte Area Water Authority Fund FY 18-19

### La Porte Area Water Authority

**Goals:**

- Continue to Monitor operations of Southeast Water Purification Plant (SEWPP) to ensure efficient cost effective operations
- Continue to monitor use by customers entities to ensure adherence to contractual obligations
- Continue to be an active participant in the budge review process for FY true-ups

**Objectives:**

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

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
La Porte usage	1,227.29	1,287.13	1,400.00
Morgan's Point usage	69.48	72.38	75.00
Shoreacres usage	44.68	57.18	55.00
Total (amounts expressed in millions)	1,341.45	1,416.69	1,530.00

**La Porte Area Water Authority Fund**  
**Fiscal Year 2018-19**

**La Porte Area Water Authority Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 14,349	\$ 9,200	\$ 11,101	\$ 16,570	80.11%
<i>Services &amp; Charges</i>	1,141,104	1,630,269	1,427,066	1,285,844	-21.13%
<i>Capital Outlay</i>	-	180,000	-	180,000	0.00%
<b>Division Total</b>	<u>\$ 1,155,453</u>	<u>\$ 1,819,469</u>	<u>\$ 1,438,167</u>	<u>\$ 1,482,414</u>	-18.52%

***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 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Supplies:</b>				
2001 Office Supplies	\$ -	\$ 100	\$ 120	\$ 100
2015 Other Supplies	521	100	100	100
2090 Machinery/ Tools & Equip	13,828	9,000	10,881	16,370
<b>Supplies Subtotal</b>	<b>14,349</b>	<b>9,200</b>	<b>11,101</b>	<b>16,570</b>
<b>Services &amp; Charges:</b>				
4002 Machinery/Tools/Equipment	6,631	7,000	10,517	9,000
4012 Water Line Maintenance	1,000	3,500	3,000	3,500
4060 Technology Lease Fees	1,704	1,532	1,532	1,960
5001 Accounting	6,000	6,000	6,000	6,000
5007 Other Professional Services	14,612	26,900	8,750	25,000
7004 Water	1,042,226	1,514,193	1,326,123	1,167,720
9014 Admin Trans to Fund 014	1,305	2,030	2,030	2,030
9072 Operator's Agreement	67,626	69,114	69,114	70,634
<b>Services &amp; Charges Subtotal</b>	<b>1,141,104</b>	<b>1,630,269</b>	<b>1,427,066</b>	<b>1,285,844</b>
<b>Capital Outlay:</b>				
8021 Machinery/ Tools & Equip	-	180,000	-	180,000
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>
<b>Division Total</b>	<b>\$ 1,155,453</b>	<b>\$ 1,819,469</b>	<b>\$ 1,438,167</b>	<b>\$ 1,482,414</b>

## Internal Service Funds Fiscal Year 2018-19

**Summary:**

Internal Service Funds are used to account for the financing of goods and/or services provided by one department to other departments of the City on a cost-reimbursement basis. While not specifically interrelated, they are shown below for comparison.

The **Motor Pool Fund** is used to account for the revenue and cost of providing vehicles of all types to City departments. This fund provides for maintenance, fuel, and replacement for these vehicles.

The **Technology Fund** is used to account for the revenue and cost of providing technology replacement of all types to City departments.

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

**Summary by Division:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Motor Pool	\$ 1,159,659	\$ 1,204,437	\$ 1,189,604	\$ 1,894,274	57.27%
Insurance	7,005,278	8,406,008	9,086,320	8,651,625	2.92%
Technology	277,138	320,500	320,500	106,300	-66.83%
<b>Total</b>	<b>\$ 8,442,075</b>	<b>\$ 9,930,945</b>	<b>\$ 10,596,424</b>	<b>\$ 10,652,199</b>	<b>7.26%</b>

**Summary by Expenditure Category:**

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19	Percent Change
Personal Services	\$ 1,003,454	\$ 1,109,246	\$ 1,090,690	\$ 1,140,911	2.85%
Supplies	268,136	266,221	264,834	268,644	0.91%
Services & Charges	6,893,347	8,356,528	9,043,654	8,558,054	2.41%
Capital Outlay	277,138	198,950	197,246	684,590	244.10%
<b>Total</b>	<b>\$ 8,442,075</b>	<b>\$ 9,930,945</b>	<b>\$ 10,596,424</b>	<b>\$ 10,652,199</b>	<b>7.26%</b>



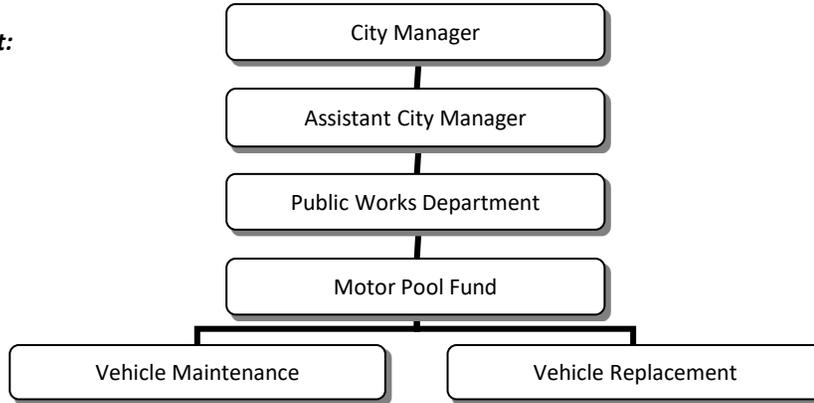
# Motor Pool Fund

FY 18-19

**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.

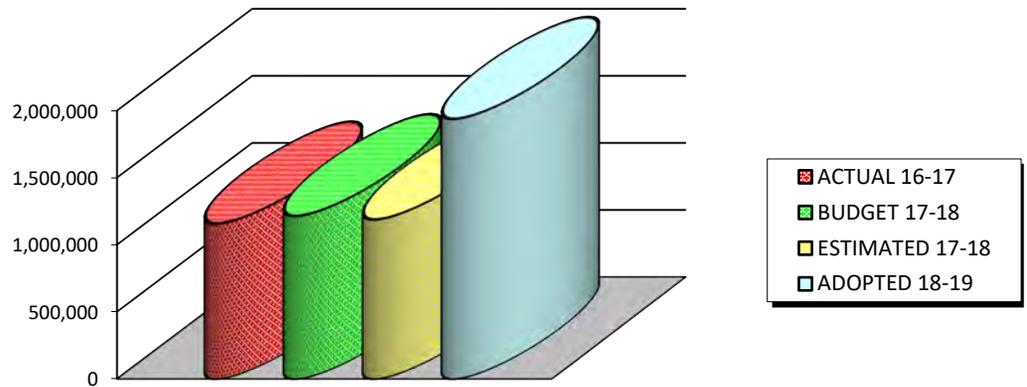
**Organizational Chart:**



**2018-19 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<b><i>Beginning Fund Balance 9/30/17</i></b>	\$ 2,828,088	\$ (144,195)	\$ 2,683,893
Plus Estimated 17-18 Revenues	1,981,921	1,157,434	3,139,355
Less Estimated 17-18 Expenditures	712,131	1,189,604	1,901,735
<b><i>Equals Estimated Working Capital 9/30/18</i></b>	4,097,878	(176,365)	3,921,513
<b>Plus 18-19 Revenues:</b>			
Charges for Services	2,119,208	1,224,385	3,343,593
Interest	25,000	-	25,000
Total Revenues	2,144,208	1,224,385	3,368,593
<b><i>Equals Total Resources</i></b>	6,242,086	1,048,020	7,290,106
<b>Less 18-19 Expenditures:</b>			
Purchase of Vehicles	664,590	-	664,590
Maintenance of Vehicles	-	1,229,684	1,229,684
Total Expenses	664,590	1,229,684	1,894,274
<b><i>Equals Estimated Working Capital 9/30/19</i></b>	\$ 5,577,496	\$ (181,664)	\$ 5,395,832

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 3,139,355	\$ 3,368,593
Expenses & Commitments	1,901,735	1,894,274
Revenues over Expenses	\$ 1,237,620	\$ 1,474,319

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
408.01-28	Proceeds from Damage to Vehicles	\$ 1,681	\$ -	\$ -	\$ -
408.01-29	Lease Fees	1,962,548	1,937,247	1,937,247	2,119,208
Charges for Services Subtotal		<u>1,964,229</u>	<u>1,937,247</u>	<u>1,937,247</u>	<u>2,119,208</u>
410.02-00	Sale of Equipment	1,016	-	22,174	-
410.05-00	Gain (loss) sale of Equip	5,801	-	-	-
Miscellaneous Subtotal		<u>6,817</u>	<u>-</u>	<u>22,174</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	15,412	16,500	22,500	25,000
Interest Subtotal		<u>15,412</u>	<u>16,500</u>	<u>22,500</u>	<u>25,000</u>
Total Vehicle Replacement Revenues		\$ 1,986,458	\$ 1,953,747	\$ 1,981,921	\$ 2,144,208

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

Object	Description	Actual 2016-17	Projected 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
408.01-30	Maintenance Fees	\$ 1,138,687	\$ 1,157,434	\$ 1,157,434	\$ 1,224,385
Charges for Services Subtotal		<u>1,138,687</u>	<u>1,157,434</u>	<u>1,157,434</u>	<u>1,224,385</u>
Total Vehicle Maintenance Revenues		\$ 1,138,687	\$ 1,157,434	\$ 1,157,434	\$ 1,224,385

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

<b>Division</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Approved 2018-19</b>
Fire Prevention - ESD	\$ 6,744	\$ 6,031	\$ 6,031	\$ 9,628
Fire Suppression - ESD	431,148	432,760	432,760	446,782
Emergency Medical Services - ESD	163,956	168,446	168,446	171,828
Police Administration	11,424	13,774	13,774	14,515
Police Patrol	239,160	231,131	231,131	272,568
Criminal Investigation	41,712	43,190	43,190	28,521
Support Services	20,052	27,261	27,261	32,216
Golf Course Maintenance	93,228	101,045	101,045	143,607
Emergency Management	3,228	3,360	3,360	3,501
Information Technologies	9,980	8,181	8,181	8,325
Public Works Administration	2,232	4,092	4,092	7,525
Streets	344,424	312,245	312,245	341,244
Residential Solidwaste	282,300	280,195	280,195	295,943
Parks Maintenance	76,476	77,085	77,085	89,453
Recreation	4,488	4,716	4,716	5,006
Special Services	25,608	24,420	24,420	25,733
Planning & Engineering	6,396	2,472	2,472	666
Inspection	10,572	10,661	10,661	9,208
Water Production	8,124	8,979	8,979	9,914
Water Distribution	47,460	47,200	47,200	46,311
Wastewater Collection	72,336	72,290	72,290	85,854
Wastewater Treatment	23,412	23,652	23,652	26,075
Utility Billing	4,356	5,988	5,988	6,293
Airport	5,256	5,448	5,448	5,672
Vehicle Maintenance Fund	28,476	28,742	28,742	32,820
<b>TOTAL</b>	<b>\$ 1,962,548</b>	<b>\$ 1,943,364</b>	<b>\$ 1,943,364</b>	<b>\$ 2,119,208</b>

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

<b>Division</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Approved 2018-19</b>
Fire Prevention	\$ 2,904	\$ 2,778	\$ 2,778	\$ 2,987
Fire Suppression	56,336	58,190	58,190	59,597
Emergency Medical Services	45,231	47,281	47,281	53,582
Police Administration	11,017	10,417	10,417	11,846
Police Patrol	133,824	133,973	133,973	146,721
Criminal Investigation	36,780	37,848	37,848	39,312
Support Services	17,763	17,593	17,593	17,891
Golf Course Maintenance	6,491	4,861	4,861	4,634
Emergency Management	3,103	3,038	3,038	3,222
Information Technologies	3,160	3,241	3,241	-
Public Works Administration	2,334	2,460	2,460	6,046
Streets	247,806	256,718	256,718	273,495
Residential Solidwaste	304,798	318,120	318,120	333,337
Parks Maintenance	78,968	78,358	78,358	82,674
Recreation	1,594	2,894	2,894	3,560
Special Services	17,707	17,159	17,159	18,045
Planning & Engineering	5,067	6,048	6,048	3,192
Inspection	8,028	8,334	8,334	8,439
Water Production	17,166	16,146	16,146	16,664
Water Distribution	50,985	47,918	47,918	50,329
Wastewater Collection	47,996	47,831	47,831	50,114
Wastewater Treatment	22,831	21,644	21,644	22,004
Utility Billing	13,351	10,967	10,967	12,214
Airport	3,502	3,617	3,617	4,480
<b>TOTAL</b>	<b>\$ 1,138,742</b>	<b>\$ 1,157,434</b>	<b>\$ 1,157,434</b>	<b>\$ 1,224,385</b>

**CITY OF LA PORTE  
SUMMARY OF VEHICLE REPLACEMENTS  
FISCAL YEAR 2018-19**

<b>Account Number</b>	<b>Amount</b>	<b>Unit</b>	<b>Description</b>
009-6049-551-8050	13,000	49-01	2013 John Deere Field Rake
009-6049-551-8050	13,000	49-06	2014 Kubota Z-Turn
009-6049-551-805	34,054	49-08	2015 J.D. Greens Mower 2500B
009-6049-551-8050	5,500	49-12	2007 Ryan Sod Cutter
009-6049-551-8050	15,000	49-24	2006 Fifth Wheel Top Dresser
009-6049-551-8050	22,112	49-31	2011 J.D. Gator
009-6049-551-8050	10,918	49-38	J.D. 200 Gallon Sprayer
009-6049-551-8050	10,000	49-52	2013 Electric Truckster
009-6049-551-8050	24,000	49-53	2013 John DeereTruster
009-5253-521-8050	32,707	53-07	2010 DODGE CHARGER INTERCEPTOR
009-5253-521-8050	32,707	53-12	2010 FORD POLICE INTERCEPTOR
009-5253-521-8050	32,707	53-17	2014 DODGE CHARGER INTERCEPTOR
009-5253-521-8050	32,707	53-23	2013 DODGE CHARGER INTERCEPTOR
009-5253-521-8050	32,707	53-25	2013 DODGE CHARGER INTERCEPTOR
009-5253-521-8050	32,707	53-81	2011 FORD POLICE INTERCEPTOR
009-5059-522-8050	23,500	59-41	2008 CHEVY IMPALA 4-DR
009-7071-531-8050	2,467	71-05	2013 172 RHINO MOWER DECK
009-7071-531-8050	2,467	71-06	2014 172 RHINO MOWER DECK
009-7071-531-8050	2,467	71-41	2008 BUSH HOG MOWER DECK
009-7071-531-8050	39,538	71-65	2008 F350 W/Dump Body
009-7071-531-8050	96,003	71-78	2005 FREIGHTLINER FC80
009-7074-534-8050	19,690	74-21	2008 FORD F150 PICKUP
009-8080-552-8050	13,000	80-11	2012 Kubota ZD-1211-60
009-8080-552-8050	13,000	80-12	2013 Kubota ZD-1211-60
009-7084-533-8050	13,000	84-01	2011 Kubota ZD-3265-60
009-7085-533-8050	19,690	85-39	2008 FORD F150 PICKUP
009-7085-533-8050	36,562	85-47	2008 Ford F350 w/Utility Body
009-7087-532-8050	19,690	87-15	2008 FORD F150 PICKUP
009-9092-524-8050	19,690	92-14	2008 FORD F150 PICKUP
	<b>\$ 664,590</b>		

## Motor Pool Fund FY 18-19

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

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

### Vehicle Maintenance Division

**Goals:**

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

**Objectives:**

- Performing Life Cycle Cost Analyses of vehicles to ensure timely replacement of City's fleet
- Continue Preventive Maintenance Program on City's fleet
- Ensure City's fleet remains in compliance with the Clean Air Act
- Utilize most cost effective and efficient method of purchasing vehicles and equipment

**Performance Indicators:**

	Actual 2016-17	Estimated 2017-18	Proposed 2018-19
Vehicles repaired	1,445	1,558	1,700
Preventive maintenance performed	710	816	750
Specifications prepared	20	20	19
Number of buyboard/cooperative purchases	20	18	9

**Motor Pool Fund**  
**Fiscal Year 2018-19**

**Vehicle Maintenance Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 747,819	\$ 771,140	\$ 774,320	\$ 797,963	3.48%
<i>Supplies</i>	267,782	266,221	264,834	268,644	0.91%
<i>Services &amp; Charges</i>	144,058	158,126	143,204	163,077	3.13%
<i>Capital Outlay</i>	-	8,950	7,246	-	-100.00%
<b>Division Total</b>	<b>\$ 1,159,659</b>	<b>\$ 1,204,437</b>	<b>\$ 1,189,604</b>	<b>\$ 1,229,684</b>	<b>2.10%</b>

***Scope of Services Summary***

The Vehicle Maintenance Division is responsible for the preventive maintenance and appearance of the City fleet, assisting departments in the preparation of specifications for requested vehicles, preparing and distributing all cost and usage reports pertaining to vehicles, and submitting recommendations for replacing vehicles at the end of their useful life.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Equip. Services/Solid Waste Superintendent	0.5	0.5	0.5
Equip. Services Supervisor	1.0	1.0	1.0
Parts Manager	1.0	1.0	1.0
Senior Mechanic	4.0	4.0	4.0
Mechanic	2.0	2.0	2.0
Mechanic Assistant	2.0	2.0	2.0
Warehouse Specialist	1.0	1.0	1.0
<b>Total</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>

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

**024-7074-534**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 482,093	\$ 502,354	\$ 506,198	\$ 511,195
1012 Sick Buy Back	3,668	5,014	5,014	-
1020 Overtime	9,230	4,000	4,000	4,000
1030 Certification	6,015	6,900	6,900	6,900
1035 Longevity	5,316	6,412	5,588	6,908
1041 Tool Allowance	4,200	4,200	4,200	4,200
1050 WC Loss Time	86	-	-	-
1055 Termination Pay (S/V)	(2,023)	-	-	-
1060 FICA	37,648	38,172	39,108	40,791
1065 Retirement	81,499	84,001	83,225	85,735
1080 Insurance - Medical	119,853	119,853	119,853	138,000
1081 Insurance - Life	234	234	234	234
<b>Personal Services Subtotal</b>	<b>747,819</b>	<b>771,140</b>	<b>774,320</b>	<b>797,963</b>
<b>Supplies:</b>				
2001 Office Supplies	365	700	700	700
2003 Protective Clothing	-	600	600	300
2004 Gas and Oil	8,093	8,055	6,500	7,088
2005 Minor Tools	850	1,000	800	800
2007 Chemical	2,116	1,600	1,600	1,600
2009 Medical	100	100	100	100
2015 Other Supplies	4,193	4,200	4,200	4,200
2030 Small Parts	714	1,000	1,000	1,000
2040 Vehicle Maintenance	244,651	247,239	247,640	247,640
2090 Machinery/Tools/Equipment	6,571	1,527	1,494	5,016
2093 Computer Equipment	129	200	200	200
<b>Supplies Subtotal</b>	<b>267,782</b>	<b>266,221</b>	<b>264,834</b>	<b>268,644</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	1,999	2,235	2,235	2,235
3020 Training/Seminars	731	1,117	941	500
4002 Machinery/Tools/Equipment	5,368	2,401	2,000	2,000
4003 Radios/Base Stations	165	-	-	-
4011 Building Maintenance	-	4,675	4,675	-
4020 Motor Pool Lease Fees	28,476	28,742	28,742	32,820
4021 VM: Outside Contracts	58,237	54,825	54,825	54,825
4055 Computer Software	18,490	20,131	20,131	22,040
4060 Technology Lease Fees	2,982	2,681	2,681	3,430
6001 Uniforms	4,021	4,000	4,000	4,000
7002 Natural Gas	1,004	2,000	2,389	2,000
9014 Adm Transfer to Fund 014	13,236	20,585	20,585	20,585
9095 Auto Inventory in Process	9,349	14,734	-	-
9997 Special Programs	-	-	-	18,642
<b>Services &amp; Charges Subtotal</b>	<b>144,058</b>	<b>158,126</b>	<b>143,204</b>	<b>163,077</b>
<b>Capital Outlay:</b>				
8023 Computer Hardware/Software	-	8,950	7,246	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>8,950</b>	<b>7,246</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 1,159,659</b>	<b>\$ 1,204,437</b>	<b>\$ 1,189,604</b>	<b>\$ 1,229,684</b>



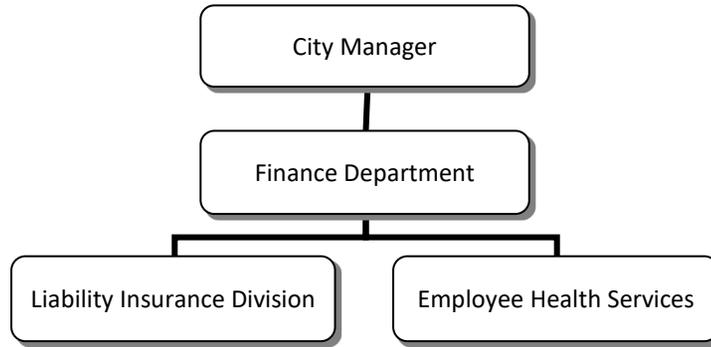
# Insurance Fund

FY 18-19

**Mission Statement:**

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

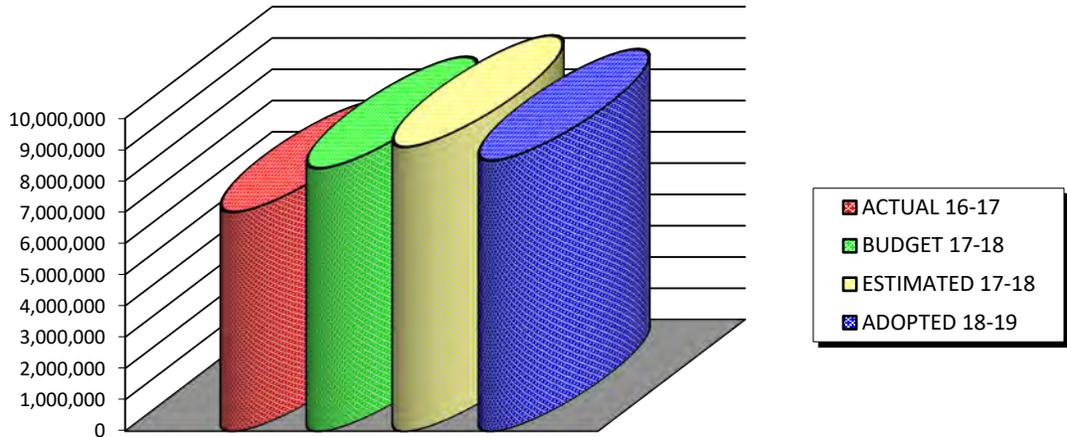
**Organizational Chart:**



**2018-19 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

	Liability Insurance	Employee Health Services	Fund Total
<b>Beginning Fund Balance 9/30/17</b>	\$ 115,361	\$ 1,098,292	\$ 1,213,653
Plus Estimated 17-18 Revenues	750,567	7,354,328	8,104,895
Less Estimated 17-18 Expenditures	782,830	8,303,490	9,086,320
<b>Equals Estimated Working Capital 9/30/18</b>	83,098	149,130	232,228
<b>Plus 18-19 Revenues:</b>			
Charges to Departments	-	5,302,869	5,302,869
Employee Contributions	-	600,000	600,000
Retiree Contributions	-	105,000	105,000
Administrative Transfers	717,067	1,750,000	2,467,067
Interest	3,500	3,500	7,000
<b>Total Revenues</b>	<b>720,567</b>	<b>7,761,369</b>	<b>8,481,936</b>
<b>Equals Total Resources</b>	<b>803,665</b>	<b>7,910,499</b>	<b>8,714,164</b>
<b>Less 18-19 Expenditures:</b>			
Employee Health Services	-	7,830,039	7,830,039
Liability Insurance Division	821,586	-	821,586
<b>Total Expenses</b>	<b>821,586</b>	<b>7,830,039</b>	<b>8,651,625</b>
<b>Equals Estimated Working Capital 9/30/19</b>	<b>\$ (17,921)</b>	<b>\$ 80,460</b>	<b>\$ 62,539</b>

**Liability Insurance Division**

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 750,567	\$ 720,567
Expenses	782,830	821,586
Revenues over Expenses	\$ (32,263)	\$ (101,019)

**Employee Health Services Division**

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 7,354,328	\$ 7,761,369
Expenses	8,303,490	7,830,039
Revenues over Expenses	\$ (949,162)	\$ (68,670)

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Employee Health Services					
408.01-28	Proceeds from Damages	\$ 2,500	\$ -	\$ -	\$ -
408.04-01	Charges to Departments	4,646,665	4,646,665	4,646,665	5,302,869
408.04-02	Employee Contributions	563,986	455,000	599,301	600,000
408.04-03	Cobra Contributions	16,896	-	-	-
408.04-04	Retiree Contributions	93,100	105,000	104,862	105,000
Employee Health Services Subtotal		<u>5,323,147</u>	<u>5,206,665</u>	<u>5,350,828</u>	<u>6,007,869</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	2,416,878	2,651,445	2,649,445	2,369,445
480.01-02	Transfer from Utility Fund	47,711	74,201	74,201	74,201
480.01-10	Transfer from Airport Fund	518	806	806	806
480.01-16	Transfer from LPAWA Fund	1,305	2,030	2,030	2,030
480.01-24	Transfer from Vehicle Maintenance Fun	13,236	20,585	20,585	20,585
Administrative Transfers Subtotal		<u>2,479,648</u>	<u>2,749,067</u>	<u>2,747,067</u>	<u>2,467,067</u>
Interest:					
483.01-00	Interest Income	<u>6,955</u>	<u>5,000</u>	<u>7,000</u>	<u>7,000</u>
Interest Subtotal		6,955	5,000	7,000	7,000
Total Insurance Fund		\$ 7,809,750	\$ 7,960,732	\$ 8,104,895	\$ 8,481,936

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

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Approved 2018-19
Fire Prevention	\$ 41,688	\$ 41,688	\$ 41,688	\$ 48,000
Fire Suppression	145,908	145,908	145,908	168,000
Emergency Medical Services	270,972	270,972	270,972	312,000
Police Administration	62,532	62,532	62,532	72,000
Police Patrol	510,678	552,366	552,366	552,366
Criminal Investigation	205,634	198,018	198,018	228,000
Support Services	323,082	323,082	323,082	372,000
Golf Course Clubhouse	41,688	41,688	41,688	48,000
Golf Course Maintenance	104,220	104,220	104,220	120,000
Administration	28,661	26,055	26,055	33,000
Emergency Management	31,266	31,266	31,266	36,000
Human Resources	31,266	31,266	31,266	36,000
Municipal Court	93,798	93,798	93,798	108,000
Purchasing	31,266	31,266	31,266	36,000
Information Technologies Division	72,954	72,954	72,954	84,000
City Secretary	41,688	41,688	41,688	48,000
Legal	13,245	13,245	13,245	14,823
Accounting	88,587	88,587	88,587	102,000
Tax	36,477	36,477	36,477	48,000
General Fund Non-Departmental	491,990	491,990	491,990	611,280
Public Works Administration	54,194	75,038	75,038	86,400
Streets	299,633	299,633	299,633	333,000
Residential Solidwaste	237,101	237,101	237,101	273,000
Parks Maintenance	260,550	260,550	260,550	300,000
Recreation	72,242	72,242	72,242	57,000
Special Services	62,532	62,532	62,532	72,000
Parks Administration	65,138	64,616	64,616	74,400
Planning & Engineering	62,532	41,688	41,688	48,000
GIS Division	20,844	20,844	20,844	24,000
Inspections	114,642	114,642	114,642	132,000
Water Production	65,095	45,075	45,075	51,900
Water Distribution	177,978	123,240	123,240	141,900
Wastewater Collection	162,927	112,818	112,818	129,900
Wastewater Treatment	140,350	97,185	97,185	111,900
Utility Billing	135,459	93,798	93,798	102,000
Utility Fund Non-Departmental	123,296	85,376	85,376	92,400
Airport	7,525	5,211	5,211	6,000
Insurance Fund	10,422	10,422	10,422	12,000
Vehicle Maintenance	119,853	119,853	119,853	138,000
Emergency Services District	10,422	10,422	10,422	12,000
Hotel/Motel Fund	13,028	13,549	13,549	15,600
La Porte Development Corporation	10,423	13,028	13,028	12,000
<b>TOTAL</b>	<b>\$ 4,893,786</b>	<b>\$ 4,677,929</b>	<b>\$ 4,677,929</b>	<b>\$ 5,302,869</b>

**Administration Department**  
**FY 18-19**

**Liability Insurance Division**

***Goals:***

- Improve City employees safety performance

***Objectives:***

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

**Insurance Fund**  
**Fiscal Year 2018-19**

**Liability Insurance Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 255,635	\$ 338,106	\$ 316,370	\$ 342,948	1.43%
<i>Supplies</i>	354	-	-	-	
<i>Services &amp; Charges</i>	402,519	410,960	466,460	478,638	16.47%
<b>Division Total</b>	<u>\$ 658,508</u>	<u>\$ 749,066</u>	<u>\$ 782,830</u>	<u>\$ 821,586</u>	9.68%

***Scope of Services Summary***

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

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Risk and Safety Specialist	1.00	1.00	1.00
<b>Total</b>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

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

**014-6142-515**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 23,813	\$ 42,542	\$ 45,128	\$ 45,128
1020 Overtime	434	-	-	-
1060 FICA	1,688	3,255	3,452	3,452
1065 Retirement	3,914	6,866	7,347	7,347
1070 Workers Compensation	215,364	275,000	250,000	275,000
1080 Medical	10,422	10,422	10,422	12,000
1081 Insurance - Life	-	21	21	21
<b>Personal Services Subtotal</b>	<b>255,635</b>	<b>338,106</b>	<b>316,370</b>	<b>342,948</b>
<b>Supplies:</b>				
2093 Computer Equipment	354	-	-	-
<b>Supplies Subtotal</b>	<b>354</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	-	460	460	460
3020 Training/Seminars	985	4,000	2,500	2,500
3022 Employee Training	-	1,000	500	500
6006 Miscellaneous Services	185	-	-	-
6007 Insurance	398,640	400,000	460,000	470,000
6022 Citizen Claims	2,709	5,000	2,500	3,000
6072 Safety Recognition Program	-	500	500	500
9997 Budget Requests	-	-	-	1,678
<b>Services &amp; Charges Subtotal</b>	<b>402,519</b>	<b>410,960</b>	<b>466,460</b>	<b>478,638</b>
<b>Division Total</b>	<b>\$ 658,508</b>	<b>\$ 749,066</b>	<b>\$ 782,830</b>	<b>\$ 821,586</b>

**Administration Department  
FY 18-19**

**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 2016-17	Estimated 2017-18	Proposed 2018-19
City-wide employee/retiree health insurance presentations		5	5
City-wide diabetes center of america presentations		1	1
City-wide Employee Assistance Program (EAP) presentations		1	1
City-wide flexible spending account (FSA) presentations		5	5
Employee rates of participation		84%	85%
Employee benefits as a % of total salaries and wages		38.4%	41.2%

**Insurance Fund**  
**Fiscal Year 2018-19**

**Employee Health Services Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Services &amp; Charges</i>	6,346,770	7,656,942	8,303,490	7,830,039	2.26%
<b>Division Total</b>	<u>\$ 6,346,770</u>	<u>\$ 7,656,942</u>	<u>\$ 8,303,490</u>	<u>\$ 7,830,039</u>	2.26%

***Scope of Services Summary***

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

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

**014-6144-515**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Services &amp; Charges:</b>				
2015 Other Supplies	\$ -	\$ 500	\$ -	\$ 250
5004 Consulting	47,500	47,500	47,500	47,500
5006 Fiscal Services	30,971	14,400	14,400	8,400
5011 Claims Administration	183,209	186,496	186,496	193,000
6011 Claims Paid	5,480,480	6,661,928	7,332,916	6,750,000
6012 Re-insurance Premiums	368,320	437,487	416,947	479,489
6023 Long-Term Disability	47,440	54,000	54,000	48,000
6025 Aetna Advantage Plan	183,407	242,931	242,931	295,400
6073 Wellness Program	5,443	11,700	8,300	8,000
<b>Services &amp; Charges Subtotal</b>	<b>6,346,770</b>	<b>7,656,942</b>	<b>8,303,490</b>	<b>7,830,039</b>
<b>Division Total</b>	<b>\$ 6,346,770</b>	<b>\$ 7,656,942</b>	<b>\$ 8,303,490</b>	<b>\$ 7,830,039</b>

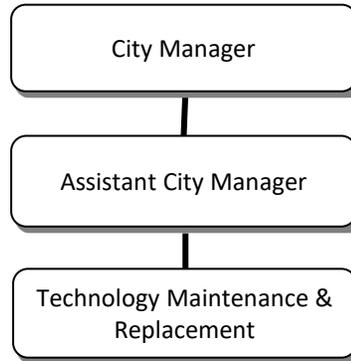
# Technology Fund

## FY 18-19

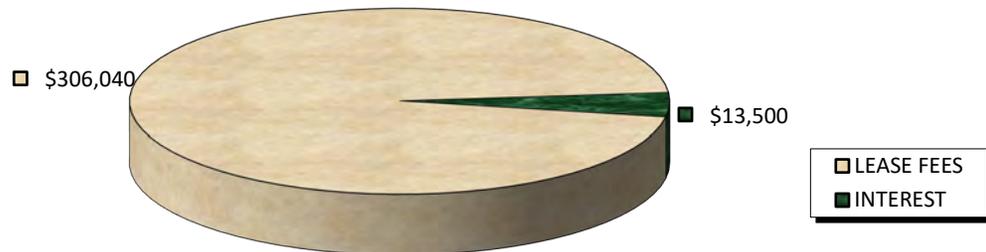
**Mission Statement:**

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.

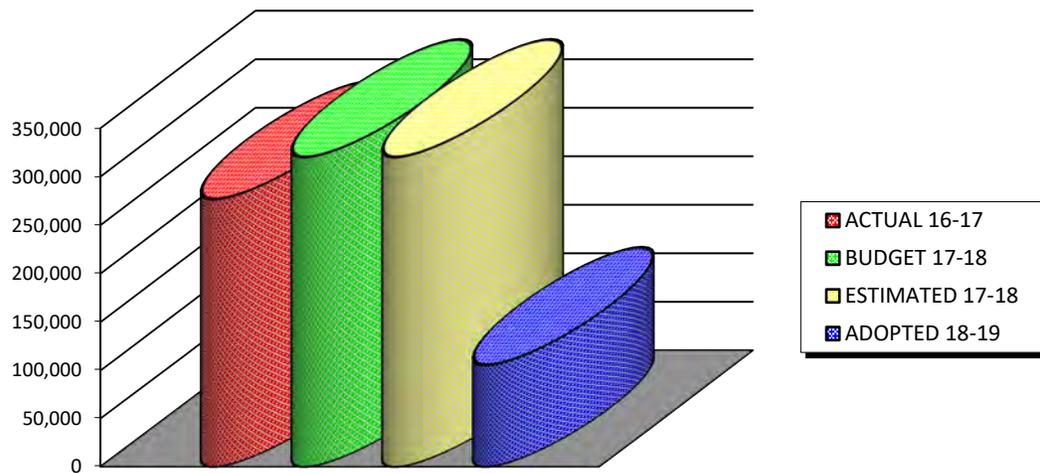
**Organizational Chart:**



**2018-19 Projected Revenues:**



**Four Year Comparison of Expenses:**



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

<b>Beginning Fund Balance 9/30/17</b>		\$ 1,686,136
Plus Estimated 17-18 Revenues		446,242
Less Estimated 17-18 Expenditures		320,500
<b>Equals Estimated Working Capital 9/30/18</b>		<b>1,811,878</b>
<b>Plus 18-19 Revenues:</b>		
Lease Fees	306,040	
Interest	13,500	
Total Revenues		319,540
<b>Equals Total Resources</b>		<b>2,131,418</b>
<b>Less 17-18 Expenses:</b>		
Replacement of Hardware / Software	106,300	
Total Expenses		106,300
<b>Equals Estimated Working Capital 9/30/19</b>		<b>\$ 2,025,118</b>

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 446,242	\$ 319,540
Expenses	320,500	106,300
Revenues over Expenses	\$ 125,742	\$ 213,240

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
408.01-29	Lease Fees	<u>\$ 444,966</u>	<u>\$ 433,242</u>	<u>\$ 433,242</u>	<u>\$ 306,040</u>
Charges for Services Subtotal		444,966	433,242	433,242	306,040
Interest:					
483.01-00	Interest Income	<u>10,129</u>	<u>9,000</u>	<u>13,000</u>	<u>13,500</u>
Interest Subtotal		10,129	9,000	13,000	13,500
Total Computer Fund Revenues		\$ 455,095	\$ 442,242	\$ 446,242	\$ 319,540

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

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Approved 2018-19</b>
Fire Prevention	\$ 1,704	\$ 1,532	\$ 1,532	\$ 1,924
Fire Suppression	7,668	6,894	6,894	10,208
Emergency Medical Services	7,668	6,894	6,894	9,108
Police Administration	13,240	12,724	12,724	7,872
Police Patrol	232,008	227,708	227,708	143,600
Criminal Investigation	46,374	45,385	45,385	10,388
Support Services	60,872	60,012	60,012	38,220
Administration	1,278	1,149	1,149	1,468
Golf Course Club House	2,130	1,915	1,915	2,680
Emergency Management	852	766	766	3,712
Human Resources	1,704	1,532	1,532	1,924
Municipal Court	6,816	6,128	6,128	6,996
Purchasing	1,704	1,532	1,532	2,024
Management Info Systems	12,780	11,490	11,490	11,380
City Secretary	1,704	1,532	1,532	2,024
City Council	3,834	3,447	3,447	3,704
Accounting	4,686	4,213	4,213	5,216
Tax	2,130	1,915	1,915	2,180
Public Works Administration	2,130	1,915	1,915	2,780
Streets	1,278	1,149	1,149	1,468
Residential Solidwaste	-	383	383	456
Parks Maintenance	1,278	1,149	1,149	1,368
Recreation	2,556	2,298	2,298	2,336
Special Services	2,130	1,915	1,915	3,080
Parks Administration	2,130	1,915	1,915	2,880
Planning & Engineering	4,260	3,830	3,830	4,760
GIS Division	1,278	1,149	1,149	1,268
Inspections	5,112	4,596	4,596	5,672
Water Distribution	1,278	1,149	1,149	1,268
Wastewater Collection	1,278	1,149	1,149	1,268
Wastewater Treatment	1,278	1,149	1,149	1,468
Utility Billing	4,575	8,132	8,132	6,468
La Porte Area Water Authority	1,704	1,532	1,532	1,424
Vehicle Maintenance	2,982	2,681	2,681	2,992
Hotel/Motel	426	383	383	456
<b>TOTAL</b>	<b>\$ 444,825</b>	<b>\$ 433,242</b>	<b>\$ 433,242</b>	<b>\$ 306,040</b>

**Technology Fund**  
**Fiscal Year 2018-19**

**Technology Replacement Division**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
Services & Charges	\$ -	\$ 130,500	\$ 130,500	\$ 86,300	-33.87%
<i>Capital Outlay</i>	<u>277,138</u>	<u>190,000</u>	<u>190,000</u>	<u>20,000</u>	-89.47%
<b>Division Total</b>	<u><u>\$ 277,138</u></u>	<u><u>\$ 320,500</u></u>	<u><u>\$ 320,500</u></u>	<u><u>\$ 106,300</u></u>	-66.83%

***Scope of Services Summary***

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

City of La Porte, Texas  
 Technology Infrastructure  
 Detail of Expenditures

023-0000-580

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Services &amp; Charges:</b>				
4050 Computer Hardware	\$ -	\$ 124,000	\$ 124,000	\$ -
4055 Computer Software	-	6,500	6,500	86,300
<b>Services &amp; Charges Subtotal</b>	<hr/> -	<hr/> 130,500	<hr/> 130,500	<hr/> 86,300
<b>Capital Outlay:</b>				
8023 Computer Equipment	277,138	190,000	190,000	20,000
<b>Capital Outlay Subtotal</b>	<hr/> 277,138	<hr/> 190,000	<hr/> 190,000	<hr/> 20,000
<b>Division Total</b>	<b>\$ 277,138</b>	<b>\$ 320,500</b>	<b>\$ 320,500</b>	<b>\$ 106,300</b>

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 2,363,712
Plus Estimated 17-18 Revenues		533,836
Less Estimated 17-18 Expenditures		1,152,584
<b>Estimated Fund Balance 9/30/18</b>		<b>1,744,964</b>
<b>Plus 18-19 Revenues:</b>		
Municipal Court Reserve Funds	79,000	
Child Safety Funds	50,000	
Emergency Services Grants	31,668	
Public Safety Grants	163,738	
AAA Grant	47,300	
Donations	850	
Total Revenues		372,556
<b>Equals Total Resources</b>		<b>2,117,520</b>
<b>Less 18-19 Expenditures:</b>		
Confiscated Funds	131,382	
Municipal Court Reserve Funds	107,765	
Child Safety Funds	79,185	
Helping Heroes Grants	20,000	
SETRAC	5,000	
LEPC	6,668	
Emergency Management	25,000	
STEP - Speed/Intersection Traffic Control Grant	44,978	
CMV - Commercial Motor Vehicle Grant	12,000	
HGAC - DWI Enforcement	6,000	
Tobacco Grant	3,600	
Texas Comptroller - Sexual Assault/Medical Exams	7,000	
Victim Coordinator Liaison Grant	42,000	
High Intensity Drug Traffic Area Grant	16,460	
OCDETF	6,000	
Bulletproof Vest Partnership	5,700	
LEOSE	15,000	
NRA Foundation Grant (SWAT Equipment)	5,000	
Animal Control Donation Funds	43,000	
Shell Pipeline Donation Funds	850	
Other Donation Funds	2,500	
Houston/Harris County Area Agency on Aging	47,300	
Park Zone Funding - Northwest Park Walking Trail	25,000	
Tree Fund	50,000	
Total Expenditures		707,388
<b>Ending Fund Balance 9/30/19</b>		<b>\$ 1,410,132</b>

	Estimated 2017-18	Projected 2018-19	
Revenues	\$ 533,836	\$ 372,556	
Expenditures	1,152,584	707,388	
Revenues over Expenditures	\$ (618,748)	\$ (334,832)	

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Fines & Forfeits:					
407.23-00	Child Safety Fee	\$ 51,007	\$ 47,000	50,000	\$ 50,000
407.27-00	Security Fee	27,511	27,500	27,500	30,000
407.28-00	Technology Fee	36,681	37,000	37,000	40,000
407.33-00	Confiscated Funds - Federal	79,601	-	21,644	-
407.34-00	Confiscated Funds - State	133,009	-	19,005	-
407.37-00	Judicial Fund	9,969	8,500	9,000	9,000
	Fines & Forfeits Subtotal	<u>337,778</u>	<u>120,000</u>	<u>164,149</u>	<u>129,000</u>
Charges for Services:					
408.01-43	Park Development	35,552	-	23,432	-
408.01-44	Animal Control Donations	-	-	-	-
	Charges for Services Subtotal	<u>35,552</u>	<u>-</u>	<u>23,432</u>	<u>-</u>
Intergovernmental:					
409.01-00	Public Safety Grants	300,505	295,448	295,448	163,738
409.02-00	AAA Grant	64,127	69,251	69,251	47,300
409.03-00	Emergency Services Grants	8,223	48,287	48,287	31,668
409.04-00	Community Development Grants	582,045	-	-	-
409.09-00	Public Works Grants	122,993	-	-	-
	Intergovernmental Subtotal	<u>1,077,893</u>	<u>412,986</u>	<u>412,986</u>	<u>242,706</u>
Miscellaneous:					
410.07-00	Donations	500	850	850	850
	Miscellaneous Subtotal	<u>500</u>	<u>850</u>	<u>850</u>	<u>850</u>
Interest:					
483.01-00	Interest Income	17,531	-	15,000	-
	Interest Subtotal	<u>17,531</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
	Total Grant Fund	\$ 1,469,254	\$ 533,836	616,417	\$ 372,556

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

032-5253-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services</b>				
1020 Overtime	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
1060 FICA	-	1,377	1,377	1,377
1065 Retirement	-	2,905	2,905	2,905
<b>Personal Services Subtotal</b>	-	22,282	22,282	22,282
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	-	-	-	5,100
<b>Supplies Subtotal</b>	-	-	-	5,100
<b>Services &amp; Charges:</b>				
4050 Computer Hardware	-	2,000	2,000	-
<b>Services &amp; Charges Subtotal</b>	-	2,000	2,000	-
<b>Capital Outlay</b>				
8002 Building Improvements	-	-	-	25,000
8021 Machinery, Tools & Equipment	6,000	-	-	20,000
<b>Capital Subtotal</b>	6,000	-	-	45,000
<b>Division Total</b>	<b>\$ 6,000</b>	<b>\$ 24,282</b>	<b>\$ 24,282</b>	<b>\$ 72,382</b>

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

032-5253-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services</b>				
1010 Regular Earnings	\$ 4,694	\$ -	\$ -	\$ -
1020 Overtime	2,434	-	-	-
1060 FICA	502	-	-	-
1065 Retirement	1,188	-	-	-
<b>Personal Services Subtotal</b>	<b>8,818</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>				
2003 Protective Clothing	5,020	7,400	7,400	2,000
2015 Other Supplies	23,209	5,000	5,000	5,000
2090 Machinery/Tools/Equipment	-	1,700	1,700	8,542
<b>Supplies Subtotal</b>	<b>28,229</b>	<b>14,100</b>	<b>14,100</b>	<b>15,542</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	9,845	9,900	9,900	10,500
3020 Training & Seminars	14,357	22,170	22,170	22,170
4006 Heating & A/C Equipment	1,500	-	-	-
4019 Rental of Equipment	6,600	7,200	7,200	7,200
4055 Computer Software	3,972	3,588	3,588	3,588
<b>Services &amp; Charges Subtotal</b>	<b>36,274</b>	<b>42,858</b>	<b>42,858</b>	<b>43,458</b>
<b>Capital Outlay</b>				
8021 Machinery, Tools & Equipment	9,644	70,000	70,000	-
8023 Computer Equipment	8,451	15,000	15,000	-
<b>Capital Subtotal</b>	<b>18,095</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 89,069</b>	<b>\$ 141,958</b>	<b>\$ 141,958</b>	<b>\$ 59,000</b>

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

032-6064-512

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Services &amp; Charges:</b>				
4080 Building Security	\$ 26,824	\$ 34,150	\$ 34,150	\$ 46,050
4081 Technology	24,823	28,650	28,650	36,215
4082 Judicial Efficiency	2,102	8,000	8,000	25,500
<b>Services &amp; Charges Subtotal</b>	<u>53,749</u>	<u>70,800</u>	<u>70,800</u>	<u>107,765</u>
<b>Division Total</b>	<b>\$ 53,749</b>	<b>\$ 70,800</b>	<b>\$ 70,800</b>	<b>\$ 107,765</b>

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

032-5256/58-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services</b>				
1010 Regular Earnings	\$ 1,283	\$ -	\$ -	\$ -
1020 Overtime	3,755	14,000	14,000	14,000
1060 FICA	242	1,072	1,072	1,072
1065 TMRS	621	2,469	2,469	2,469
<b>Personal Services Subtotal</b>	<b>5,901</b>	<b>17,541</b>	<b>17,541</b>	<b>17,541</b>
<b>Supplies</b>				
2015 Other Supplies	2,694	1,500	1,500	1,500
2017 Specialized Supplies	10,252	12,500	12,500	12,500
<b>Supplies Subtotal</b>	<b>12,946</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	3,099	3,995	3,995	-
3020 Training & Seminars	6,710	12,227	12,227	14,269
4050 Computer Hardware	3,519	-	-	-
4055 Computer Software	1,934	1,799	1,799	7,375
<b>Services &amp; Charges Subtotal</b>	<b>15,262</b>	<b>18,021</b>	<b>18,021</b>	<b>21,644</b>
<b>Capital Outlay</b>				
8023 Computer Equipment	-	-	-	-
8050 Motor Vehicles	-	6,600	6,600	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>6,600</b>	<b>6,600</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 34,109</b>	<b>\$ 56,162</b>	<b>\$ 56,162</b>	<b>\$ 53,185</b>

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

032-6064-512

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1020 Overtime	\$ 836	\$ 13,500	\$ 13,500	\$ 13,500
1060 FICA	129	-	-	-
1065 TMRS	285	-	-	-
<b>Personal Services Subtotal</b>	<u>1,250</u>	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>
<b>Supplies</b>				
2008 Educational	<u>28</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>Supplies Subtotal</b>	<u>28</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	<u>700</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Services &amp; Charges Subtotal</b>	<u>700</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Division Total</b>	<b>\$ 1,978</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>

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

032-5051-522

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
<b>Supplies Subtotal</b>	-	15,000	15,000	15,000
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

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

032-5059-522

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	\$ 3,489	\$ 5,000	\$ 5,000	\$ 5,000
<b>Supplies Subtotal</b>	3,489	5,000	5,000	5,000
 <b>Division Total</b>	 \$ 3,489	 \$ 5,000	 \$ 5,000	 \$ 5,000

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

032-5059-522

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Supplies</b>				
2055 EMS Drugs and Supplies	\$ 4,723	\$ 5,000	\$ 5,000	\$ 5,000
<b>Supplies Subtotal</b>	4,723	5,000	5,000	5,000
<b>Division Total</b>	<b>\$ 4,723</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

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

**032-6054-510**

	<b>Actual 2015-16</b>	<b>Budget 2016-17</b>	<b>Estimated 2016-17</b>	<b>Adopted 2017-18</b>
<b>Supplies</b>				
4070 Emergency Management	\$ -	\$ 5,000	\$ 5,000	\$ 6,668
<b>Supplies Subtotal</b>	-	5,000	5,000	6,668
 <b>Division Total</b>	 \$ -	 \$ 5,000	 \$ 5,000	 \$ 6,668

**City of La Porte, Texas**  
**Grant Fund - Emergency Management - Joint Participation**  
**Detail of Expenditures**

**032-6054-510**

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
<b>Personal Services:</b>				
1010 Regular Earnings	\$ -	\$ -	\$ -	\$ 25,000
<b>Personal Services Subtotal</b>	-	-	-	25,000
 Division Total	 \$ -	 \$ -	 \$ -	 \$ 25,000

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

032-5253-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Personal Services</b>				
1010 Regular Earnings	\$ 16,606	\$ -	\$ -	\$ -
1020 Overtime	49,997	49,088	49,088	44,978
1060 FICA	912	-	-	-
1065 TMRS	1,673	-	-	-
<b>Personal Services Subtotal</b>	<u>69,188</u>	<u>49,088</u>	<u>49,088</u>	<u>44,978</u>
<b>Division Total</b>	<b>\$ 69,188</b>	<b>\$ 49,088</b>	<b>\$ 49,088</b>	<b>\$ 44,978</b>

City of La Porte, Texas  
 Grant Fund - CMV - Commercial Motor Vehicle Grant  
 Detail of Expenditures

032-5253-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Personal Services:</b>				
1020 Overtime	\$ -	\$ -	\$ -	\$ 12,000
<b>Personal Services Subtotal</b>	-	-	-	12,000
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>

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

032-5253-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	346	-	-	-
1020 Overtime	4,798	6,000	6,000	6,000
1060 FICA	10	-	-	-
1065 TMRS	23	-	-	-
<b>Personal Services Subtotal</b>	5,177	6,000	6,000	6,000
<b>Division Total</b>	<b>\$ 5,004</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>

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

032-5256-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 791	\$ -	\$ -	\$ -
1020 Overtime	2,126	3,600	3,600	3,600
1060 FICA	221	-	-	-
1065 TMRS	475	-	-	-
<b>Personal Services Subtotal</b>	<u>3,613</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>
<b>Division Total</b>	<b>\$ 3,218</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>

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

**032-5256-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Adopted 2018-19</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	\$ 4,458	\$ 7,000	\$ 7,000	\$ 7,000
<b>Services &amp; Charges Subtotal</b>	<u>4,458</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
<b>Division Total</b>	<b>\$ 4,458</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>

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

**032-5256-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Adopted 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 40,083	\$ 42,000	\$ 42,000	\$ 42,000
<b>Personal Services Subtotal</b>	<u>40,083</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>
 <b>Division Total</b>	 \$ 40,083	 \$ 42,000	 \$ 42,000	 \$ 42,000

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

032-5256-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Personal Services</b>				
1020 Overtime	\$ -	\$ 8,360	\$ 8,360	\$ 8,360
<b>Personal Services Subtotal</b>	<u>-</u>	<u>8,360</u>	<u>8,360</u>	<u>8,360</u>
<b>Services &amp; Charges:</b>				
4019 Rental of Equipment	<u>8,775</u>	<u>8,100</u>	<u>8,100</u>	<u>8,100</u>
<b>Services &amp; Charges Subtotal</b>	8,775	8,100	8,100	8,100
<b>Division Total</b>	<b>\$ 8,775</b>	<b>\$ 16,460</b>	<b>\$ 16,460</b>	<b>\$ 16,460</b>

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

032-5256-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 3,759	\$ -	\$ -	\$ -
1020 Overtime	8,257	6,000	6,000	6,000
1060 FICA	154	-	-	-
1065 TMRS	337	-	-	-
<b>Personal Services Subtotal</b>	<u>12,507</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
<b>Division Total</b>	<b>\$ 10,628</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>

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

**032-5253-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>0</b>	<b>Estimated 2017-18</b>	<b>Adopted 2018-19</b>
<b>Supplies</b>					
2003 Protective Clothing	\$ 5,685	\$ 3,750		\$ 3,750	\$ 5,700
<b>Supplies Subtotal</b>	<u>5,685</u>	<u>3,750</u>		<u>3,750</u>	<u>5,700</u>
 <b>Division Total</b>	 <b>\$ 5,685</b>	 <b>\$ 3,750</b>		 <b>\$ 3,750</b>	 <b>\$ 5,700</b>

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

032-5252-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Services &amp; Charges</b>				
3020 Training/Seminars	\$ 4,583	\$ 17,500	\$ 17,500	\$ 15,000
<b>Services &amp; Charges Subtotal</b>	4,583	17,500	17,500	15,000
<b>Division Total</b>	<b>\$ 4,583</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>\$ 15,000</b>

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

**032-5253-521**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Adopted 2018-19</b>
<b>Supplies:</b>				
2017 Specialized Supplies	\$ 3,789	\$ 5,000	\$ 5,000	\$ 5,000
<b>Supplies Subtotal</b>	<u>3,789</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
 <b>Division Total</b>	 \$ 3,789	 \$ 5,000	 \$ 5,000	 \$ 5,000

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

032-5258-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Supplies:</b>				
2007 Chemicals	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
2015 Other Supplies	3,644	10,000	10,000	10,000
<b>Supplies Subtotal</b>	<u>3,644</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	-	20,000	20,000	20,000
6006 Miscellaneous	-	-	-	10,000
<b>Services &amp; Charges Subtotal</b>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>30,000</u>
<b>Division Total</b>	<b>\$ 3,644</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	<b>\$ 43,000</b>

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

032-5253-521

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Supplies:</b>				
2015 Other Supplies	\$ 705	\$ 850	\$ 850	\$ 850
<b>Supplies Subtotal</b>	<u>705</u>	<u>850</u>	<u>850</u>	<u>850</u>
 <b>Division Total</b>	 \$ 705	 \$ 850	 \$ 850	 \$ 850

City of La Porte, Texas  
 Grant Fund - Other Donations for PD  
 Detail of Expenditures

032-5253-521

	Actual 2015-16	Budget 2016-17	Estimated 2016-17	Adopted 2017-18
<b>Supplies</b>				
2015 Other Supplies	\$ -	\$ -	\$ -	\$ 2,500
<b>Supplies Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
 <b>Division Total</b>	 \$ -	 \$ -	 \$ -	 \$ <b>2,500</b>

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

032-8082/89-551

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Adopted 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 30,812	\$ 17,000	\$ 16,991	\$ -
1020 Overtime	1,114	-	-	-
1060 FICA	1,121	1,199	1,180	-
1065 Retirement	2,512	2,791	2,791	-
1067 PARS Retirement	60	87	40	-
<b>Personal Services Subtotal</b>	<b>35,619</b>	<b>21,077</b>	<b>21,002</b>	<b>-</b>
<b>Supplies</b>				
2015 Other Supplies	61	-	-	-
<b>Supplies Subtotal</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges:</b>				
5007 Other Professional Services	32,886	26,401	41,000	46,000
6001 Uniform/Towel Cleaning	1,153	1,099	1,000	1,300
<b>Services &amp; Charges Subtotal</b>	<b>34,039</b>	<b>27,500</b>	<b>42,000</b>	<b>47,300</b>
<b>Division Total</b>	<b>\$ 69,719</b>	<b>\$ 48,577</b>	<b>\$ 63,002</b>	<b>\$ 47,300</b>

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

**032-8080-552**

	<b>Actual 2015-16</b>	<b>Budget 2016-17</b>	<b>Estimated 2016-17</b>	<b>Adopted 2017-18</b>
<b>Supplies</b>				
2090 Machinery/Tools/Equipment	\$ -	\$ 2,000	\$ 2,000	\$ -
<b>Supplies Subtotal</b>	-	2,000	2,000	-
<b>Services &amp; Charges:</b>				
4018 Park Grounds	-	71,546	71,546	-
<b>Services &amp; Charges Subtotal</b>	-	71,546	71,546	-
<b>Capital Outlay</b>				
8002 Building Improvements	-	75,000	75,000	-
8032 Land Improvements	16,215	88,000	88,000	25,000
<b>Capital Outlay Subtotal</b>	16,215	163,000	163,000	25,000
<b>Division Total</b>	<b>\$ 16,215</b>	<b>\$ 236,546</b>	<b>\$ 236,546</b>	<b>\$ 25,000</b>

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 2,466,482
Plus Estimated 17-18 Revenues		1,265,000
Less Estimated 17-18 Expenditures		3,284,134
<b>Estimated Fund Balance 9/30/18</b>		447,348
<b>Plus 18-19 Revenues:</b>		
Sales Tax	1,250,000	
Interest Income	15,000	
Total Revenues		1,265,000
<b>Equals Total Resources</b>		1,712,348
<b>Less 18-19 Expenditures:</b>		
Street Maintenance Projects		
Handicap Ramp and Sidewalk Replacement	200,000	
Asphalt Street Surfacing	698,000	
Concrete Repair (Small Sections)	200,000	
Concrete Repair (Slab Jacking)	40,000	
Street Repair Material (In-House)	50,000	
Contingency	50,000	
Total Expenditures		1,238,000
<b>Ending Fund Balance 9/30/19</b>		\$ 474,348

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 1,265,000	\$ 1,265,000
Expenditures	3,284,134	1,238,000
Revenues over Expenditures	\$ (2,019,134)	\$ 27,000

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	<u>\$ 1,245,857</u>	<u>\$ 1,125,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>
Charges for Services Subtotal		1,245,857	1,125,000	1,250,000	1,250,000
Interest:					
483.01-00	Interest Income	<u>14,149</u>	<u>12,000</u>	<u>15,000</u>	<u>15,000</u>
Interest Subtotal		14,149	12,000	15,000	15,000
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,260,006	\$ 1,137,000	\$ 1,265,000	\$ 1,265,000

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

**033-7071-531**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Capital Outlay:</b>				
8029 Paving / Street Repair	\$ 1,624,637	\$ 1,930,000	\$ 3,284,134	\$ 1,238,000
<b>Capital Outlay Subtotal</b>	<u>1,624,637</u>	<u>1,930,000</u>	<u>3,284,134</u>	<u>1,238,000</u>
<b>Division Total</b>	<b>\$ 1,624,637</b>	<b>\$ 1,930,000</b>	<b>\$ 3,284,134</b>	<b>\$ 1,238,000</b>



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

<b>Beginning Fund Balance 9/30/17</b>		\$ 482,148
Plus Estimated 17-18 Revenues		1,254,500
Less Estimated 17-18 Expenditures		1,044,118
<b>Estimated Fund Balance 9/30/18</b>		692,530
<b>Plus 18-19 Revenues:</b>		
Sales Tax	1,250,000	
Interest Income	4,500	
Total Revenues		1,254,500
<b>Equals Total Resources</b>		1,947,030
<b>Less 18-19 Expenditures:</b>		
Fire Prevention	19,328	
Fire Suppression	729,121	
Emergency Medical Services	307,603	
Total Expenditures		1,056,052
<b>Ending Fund Balance 9/30/19</b>		\$ 890,978

	Estimated 2017-18	Projected 2018-19	
Revenues	\$ 1,254,500	\$ 1,254,500	
Expenditures	1,044,118	1,056,052	
Revenues over Expenditures	\$ 210,382	\$ 198,448	

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
403.04-00	1/4 Cent Sales Tax	<u>\$ 1,226,838</u>	<u>\$ 1,125,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>
Charges for Services Subtotal		1,226,838	1,125,000	1,250,000	1,250,000
Interest:					
483.01-00	Interest Income	<u>3,540</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
Interest Subtotal		3,540	4,500	4,500	4,500
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,230,378	\$ 1,129,500	\$ 1,254,500	\$ 1,254,500

**Emergency Services District Fund**  
**Fiscal Year 2018-19**

**Emergency Services District - 1/4 Cent Sales Tax**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 108,929	\$ 107,840	\$ 107,111	\$ 109,740	1.76%
<i>Supplies</i>	79,787	121,350	116,800	119,000	-1.94%
<i>Services &amp; Charges</i>	736,272	735,917	702,617	738,912	0.41%
<i>Capital Outlay</i>	776,803	122,400	117,590	88,400	-27.78%
<b>Division Total</b>	<b>\$ 1,701,791</b>	<b>\$ 1,087,507</b>	<b>\$ 1,044,118</b>	<b>\$ 1,056,052</b>	<b>-2.89%</b>

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Training Safety Officer	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

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

**34-5050-522**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Supplies:</b>				
2003 Protective Clothing	\$ 2,849	\$ 2,700	\$ 2,700	\$ 3,500
<b>Supplies Subtotal</b>	<b>2,849</b>	<b>2,700</b>	<b>2,700</b>	<b>3,500</b>
<b>Services &amp; Charges:</b>				
3020 Training/Seminars	1,435	5,200	5,200	6,200
4020 Motor Pool: Lease Fees	6,744	6,031	6,031	9,628
<b>Services &amp; Charges Subtotal</b>	<b>8,179</b>	<b>11,231</b>	<b>11,231</b>	<b>15,828</b>
<b>Capital Outlay</b>				
8050 Motor Vehicles	-	18,000	18,000	-
<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>18,000</b>	<b>18,000</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 11,028</b>	<b>\$ 31,931</b>	<b>\$ 13,931</b>	<b>\$ 19,328</b>

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

034-5051-522

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 75,519	\$ 77,971	\$ 77,029	\$ 77,971
1020 Overtime	3,273	-	-	-
1035 Longevity	676	648	720	720
1044 Cleaning Allowance	240	241	241	241
1060 FICA	5,962	5,899	5,966	6,039
1065 Retirement	12,801	12,623	12,697	12,733
1080 Insurance - Medical	10,422	10,422	10,422	12,000
1081 Insurance - Life	36	36	36	36
<b>Personal Services Subtotal</b>	<b>108,929</b>	<b>107,840</b>	<b>107,111</b>	<b>109,740</b>
<b>Supplies:</b>				
2003 Protective Clothing	29,228	44,750	44,000	44,750
2007 Chemical	727	5,000	5,000	4,500
2009 Medical	7,704	7,400	7,400	7,400
2019 Training Field Supplies	105	-	-	-
2090 Machinery/Tools/Equipment	3,606	8,250	8,250	9,250
2091 Office Furniture / Equipment	13,242	16,600	15,000	13,600
<b>Supplies Subtotal</b>	<b>54,612</b>	<b>82,000</b>	<b>79,650</b>	<b>79,500</b>
<b>Services &amp; Charges:</b>				
3020 Training/Seminars	21,907	21,700	21,000	25,400
4002 Machinery/Tools/Equipment	68,017	48,800	48,800	49,800
4020 Motor Pool Lease Fees	431,148	432,760	432,760	446,782
5001 Accounting	5,000	5,000	5,000	5,000
9997 Request for Special Programs	-	-	-	2,899
<b>Services &amp; Charges Subtotal</b>	<b>526,072</b>	<b>508,260</b>	<b>507,560</b>	<b>529,881</b>
<b>Capital Outlay:</b>				
8021 Mach / Tools & Equipment	504,855	43,000	43,000	10,000
<b>Capital Outlay Subtotal</b>	<b>504,855</b>	<b>43,000</b>	<b>43,000</b>	<b>10,000</b>
<b>Division Total</b>	<b>\$ 1,194,468</b>	<b>\$ 741,100</b>	<b>\$ 737,321</b>	<b>\$ 729,121</b>

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

034-5059-522

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Supplies:</b>				
2003 Protective Clothing	\$ 20,126	\$ 20,000	\$ 20,000	\$ 20,000
2008 Educational	-	-	-	5,000
2090 Machinery/Tools/Equipment	2,200	16,650	14,450	4,000
2093 Computer Equipment	-	-	-	7,000
<b>Supplies Subtotal</b>	<b>22,326</b>	<b>36,650</b>	<b>34,450</b>	<b>36,000</b>
<b>Services &amp; Charges:</b>				
3020 Training/Seminars	10,904	15,380	15,380	21,375
4002 Machinery/Tools/Equipment	27,161	32,600	-	-
4020 Motor Pool: Lease Fees	163,956	168,446	168,446	171,828
<b>Services &amp; Charges Subtotal</b>	<b>202,021</b>	<b>216,426</b>	<b>183,826</b>	<b>193,203</b>
<b>Capital Outlay:</b>				
8021 Mach/Tools & Equip	72,723	61,400	56,590	78,400
8050 Motor Vehicles	199,225	-	-	-
<b>Capital Outlay Subtotal</b>	<b>271,948</b>	<b>61,400</b>	<b>56,590</b>	<b>78,400</b>
<b>Division Total</b>	<b>\$ 496,295</b>	<b>\$ 314,476</b>	<b>\$ 274,866</b>	<b>\$ 307,603</b>

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 1,163,409
Plus Estimated 17-18 Revenues		661,550
Less Estimated 17-18 Expenditures	629,881	
Total Expenditures & Commitments	629,881	629,881
<b>Estimated Fund Balance 9/30/18</b>		1,195,078
<b>Plus 18-19 Revenues:</b>		
Occupancy Tax	700,000	
Interest Income	7,250	
Total Revenue	707,250	707,250
<b>Equals Total Resources</b>		1,902,328
<b>Less 18-19 Expenditures:</b>		
Hotel / Motel Operations	693,703	
Total Expenditures	693,703	693,703
<b>Ending Fund Balance 9/30/19</b>		\$ 1,208,625

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 661,550	\$ 707,250
Expenditures & Commitments	629,881	693,703
Revenues over Expenditures	\$ 31,669	\$ 13,547

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

Object	Description	Actual 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 823,980	\$ 700,000	\$ 650,000	\$ 700,000
Charges for Services Subtotal		<u>823,980</u>	<u>700,000</u>	<u>650,000</u>	<u>700,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	46,804	-	800	-
410.07-00	Donations	57,482	-	3,500	-
Miscellaneous Subtotal		<u>104,286</u>	<u>-</u>	<u>4,300</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	11,228	5,500	7,250	7,250
Interest Subtotal		<u>11,228</u>	<u>5,500</u>	<u>7,250</u>	<u>7,250</u>
Total Hotel/Motel Tax Fund Revenues		\$ 939,494	\$ 705,500	\$ 661,550	\$ 707,250

**Hotel/Motel Fund**  
**Fiscal Year 2018-19**

**Hotel / Motel Operations**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 191,972	\$ 217,421	\$ 174,172	\$ 213,990	-1.58%
<i>Supplies</i>	32,065	64,200	48,216	56,400	-12.15%
<i>Services &amp; Charges</i>	659,103	458,184	407,493	423,313	-7.61%
<b>Division Total</b>	<b>\$ 883,140</b>	<b>\$ 739,805</b>	<b>\$ 629,881</b>	<b>\$ 693,703</b>	<b>-6.23%</b>

***Scope of Services Summary***

The Hotel/Motel fund is to be used for projects and activities that encourage visitors to come to the City of La Porte. These projects and activities include Main Street revitalization efforts, the creation, promotion, and sponsorship of festivals and events, print, Internet, and broadcast advertising, membership dues for the Bay Area Houston Convention & Visitors Bureau, directional and historical signage, and projects that enhance the City's image to out of town guests.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Economic Development Coordinator	0.25	0.25	0.25
Marketing Specialist	0.75	0.80	0.80
Secretary IV	0.25	-	-
Rec Center Specialist	-	0.25	0.25
<b>Total</b>	<b>1.25</b>	<b>1.30</b>	<b>1.30</b>

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

037-6063-565

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Requested 2018-19
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 45,358	\$ 72,423	\$ 47,626	\$ 72,423
1020 Overtime	100,344	92,000	79,500	86,500
1035 Longevity	45	288	40	48
1060 FICA	10,632	12,578	10,681	12,605
1065 Retirement	22,523	26,538	22,731	26,769
1080 Insurance - Medical	13,028	13,549	13,549	15,600
1081 Insurance - Life	42	45	45	45
<b>Personal Services Subtotal</b>	<b>191,972</b>	<b>217,421</b>	<b>174,172</b>	<b>213,990</b>
<b>Supplies:</b>				
2001 Office Supplies	235	250	100	250
2002 Postage	7	50	25	50
2015 Other Supplies	967	5,200	4,726	400
2075 Tourism Development	30,856	58,700	43,365	55,700
<b>Supplies Subtotal</b>	<b>32,065</b>	<b>64,200</b>	<b>48,216</b>	<b>56,400</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	2,263	3,690	1,725	4,225
3020 Training/Seminars	1,457	4,750	1,500	4,750
4055 Computer Software	1,000	2,472	3,385	3,355
4060 Technology Lease Fees	682	383	383	490
5001 Accounting	5,100	5,800	5,800	5,800
6005 Advertising	42,314	101,360	56,750	73,000
6015 Community Festivals	58,338	93,000	93,000	93,000
6016 Chamber of Commerce	125,000	125,000	125,000	125,000
6030 Heritage Society - Joint Venture	8,879	15,000	15,000	31,500
9997 Request for Special Programs	356,570	49,229	47,450	24,693
9001 Admn Trans to Fund 001	57,500	57,500	57,500	57,500
<b>Services &amp; Charges Subtotal</b>	<b>659,103</b>	<b>458,184</b>	<b>407,493</b>	<b>423,313</b>
<b>Division Total</b>	<b>\$ 883,140</b>	<b>\$ 739,805</b>	<b>\$ 629,881</b>	<b>\$ 693,703</b>

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

<b>Beginning Fund Balance 9/30/17</b>		\$	4,584,535
Plus Estimated 17-18 Revenues			2,910,400
Less Estimated 17-18 Expenditures and Commitments			
Economic Development Operations	374,466		
Debt Payments	1,014,012		
Capital Projects/Transfers	2,065,200		
Total Expenditures	3,453,678		3,453,678
<b>Estimated Fund Balance 9/30/18</b>			<b>4,041,257</b>
<b>Plus 18-19 Revenues:</b>			
1/2 Cent Sales Tax	2,500,000		
Interest Income	30,000		
Total Revenues	2,530,000		2,530,000
<b>Equals Total Resources</b>			<b>6,571,257</b>
<b>Less 18-19 Expenditures:</b>			
Economic Development Operations	681,745		
Debt Service Transfer *	1,033,362		
Transfer to General CIP Fund:			
Decorative Lighting on Broadway	480,700		
Street Improvements	355,000		
Fitness Center	1,000,000		
Total Expenditures	3,550,807		3,550,807
<b>Ending Fund Balance 9/30/19</b>		<b>\$</b>	<b>3,020,450</b>

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 2,910,400	\$ 2,530,000
Expenditures & Commitments	3,453,678	3,550,807
Revenues over Expenditures	\$ (543,278)	\$ (1,020,807)

*\*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 2016-17	Budget 2017-18	Revised 2017-18	Projected 2018-19
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	<u>\$ 2,491,714</u>	<u>\$ 2,250,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>
Charges for Services Subtotal		2,491,714	2,250,000	2,500,000	2,500,000
Interest:					
483.01-00	Interest Income	<u>27,621</u>	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>
Interest Subtotal		27,621	25,000	30,000	30,000
Total La Porte Development Corp Fund Revenues		\$ 2,519,335	\$ 2,275,000	\$ 2,530,000	\$ 2,530,000

**Economic Development Corporation**  
**Fiscal Year 2018-19**

***Expenditure Summary***

	<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Estimated</i> 2017-18	<i>Requested</i> 2018-19	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 21,054	\$ 88,190	\$ 83,071	\$ 84,893	-3.74%
<i>Supplies</i>	457	1,000	625	900	-10.00%
<i>Services &amp; Charges</i>	2,530,131	3,760,512	3,369,982	3,465,014	-7.86%
<b>Division Total</b>	<b>\$2,551,642</b>	<b>\$3,849,702</b>	<b>\$3,453,678</b>	<b>\$3,550,807</b>	<b>-7.76%</b>

***Scope of Services Summary***

The Economic Development Division works with the Economic Development Corporation Board to establish direction and polices related to economic development projects in the City. The Department and its activities are funded through the collection of a 1/2 cent sales tax, which must be spent on economic development projects related to capital investment, quality of life, recreation, and/or primary job creation. Past activities have included the re-nourishment of Sylvan Beach, the ball fields at Pecan Park, the Community Library, construction of Canada Road, Construction of Bay Area Blvd., the Sports Complex, and infrastructure improvements on Main Street.

In the upcoming FY 2015-16 we will continue to draw upon the \$250,000 that has been either rolled over from the past fiscal year or budgeted this year for enhancement grants for qualifying business City. We will also continue to work with our regional economic development partners on business retention and expansion programs, small business development, marketing efforts, workforce initiatives, transportation issues and quality of life issues. The Economic Development Coordinator will also serve as the Business Ombudsman for the City of La Porte, assisting new and existing businesses through the planning and zoning processes.

***Personnel Position Roster***

	Approved 2016-17	Approved 2017-18	Approved 2018-19
Economic Development Coordinator	0.75	0.75	0.75
Secretary IV	0.25	0.50	0.50
<b>Total</b>	<b>1.00</b>	<b>1.25</b>	<b>1.25</b>

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

**038-6030-565**

	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Estimated 2017-18</b>	<b>Requested 2018-19</b>
<b>Personal Services:</b>				
1010 Regular Earnings	\$ 8,561	\$ 60,546	\$ 56,389	\$ 58,608
1020 Overtime	13	-	-	-
1035 Longevity	45	180	128	228
1060 FICA	596	4,632	4,314	4,484
1065 Retirement	1,385	9,772	9,180	9,541
1080 Insurance - Medical	10,423	13,028	13,028	12,000
1081 Insurance - Life	31	32	32	32
<b>Personal Services Subtotal</b>	<b>21,054</b>	<b>88,190</b>	<b>83,071</b>	<b>84,893</b>
<b>Supplies:</b>				
2001 Office Supplies	-	200	75	200
2002 Postage	37	200	50	200
2015 Other Supplies	420	600	500	500
<b>Supplies Subtotal</b>	<b>457</b>	<b>1,000</b>	<b>625</b>	<b>900</b>
<b>Services &amp; Charges:</b>				
3001 Memberships & Subscriptions	42,500	45,000	42,770	40,950
3020 Training/Seminars	2,537	4,500	4,500	6,475
3024 Tuition Reimbursement	-	-	-	3,500
5001 Accounting	5,000	5,000	5,000	5,000
5003 Legal	2,325	10,000	6,000	10,000
5007 Other Professional Services	-	108,500	108,500	78,500
6002 Printing & Reproduction	-	13,000	2,000	4,000
6005 Advertising	8,450	5,300	2,000	15,000
6040 Trade Shows	-	5,000	-	5,000
9050 Contingency	-	250,000	-	-
9997 Special Programs	443,872	235,000	120,000	427,527
9004 Adm Transfer to Fund 004	685,247	1,014,012	1,014,012	1,033,362
9015 Adm Transfer to Fund 015	1,340,200	2,065,200	2,065,200	1,835,700
<b>Services &amp; Charges Subtotal</b>	<b>2,530,131</b>	<b>3,760,512</b>	<b>3,369,982</b>	<b>3,465,014</b>
<b>Division Total</b>	<b>\$ 2,551,642</b>	<b>\$ 3,849,702</b>	<b>\$ 3,453,678</b>	<b>\$ 3,550,807</b>

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 4,555,870
Plus Estimated 17-18 Revenues		
Transfer from General Fund	1,500,000	
Transfer from 4B Fund	2,065,200	
Interest Income	40,000	
Total Revenues		3,605,200
Less Estimated 17-18 Expenditures and Commitments		
Project Costs	7,363,856	
Total Expenditures and Commitments		7,363,856
<b>Estimated Fund Balance 9/30/18</b>		797,214
<b>Plus 18-19 Revenues:</b>		
Transfer from General Fund	1,770,087	
Transfer from Utility Fund	46,065	
Transfer from EDC Fund	1,835,700	
Interest Income	15,000	
Total Revenues		3,666,852
<b>Equals Total Resources</b>		4,464,066
<b>Less 18-19 Expenditures:</b>		
Project Costs		
Decorative Lighting on Broadway	480,700	
Street Improvements	355,000	
Facility Assessment	65,000	
Survey Equipment Replacement	30,000	
Parking Lot at Fairmont Park	60,000	
Playground at Wood Falls Park	70,300	
East Main Street Sidewalk (Prefunding)	430,000	
Wave Pool Renovations (Prefunding)	250,000	
Habitat Homes	20,000	
Clubhouse Repairs	28,000	
Recreation & Fitness Center Remodel/Expansion (Prefunding)	2,516,152	
Community Coop Projects	30,000	
Contingency	100,000	
Total Expenditures		4,435,152
<b>Ending Fund Balance 9/30/19</b>		\$ 28,914

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 3,605,200	\$ 3,666,852
Expenditures & Commitments	7,363,856	4,435,152
Revenues over Expenditures	\$ (3,758,656)	\$ (768,300)

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.

## Fiscal Year 2018-19 Proposed Capital Improvement Program

### Fund 015: General Fund CIP

#### **Decorative Lighting**

\$480,700

Decorative lighting, similar to the ones we currently have on the San Jacinto Trail, will be installed on Broadway between Wharton Weems and Dwire. The length of the section is approximately 4400 linear feet, and the lights would be spaced approximately every 100 feet.

Future operating impacts would be an increase in the cost of electric, as well as any repairs that are needed.

#### **Street Improvements**

\$355,000

Texas Avenue is in poor shape. This project provides funding for construction of concrete streets and area improvements adjacent to retail center and La Porte High School.

Future Operating Impact: None

#### **Public Works Facility Assessment**

\$65,000

This project will fund a needs assessment of the current Public Works Service Center. The current facility is 37 years old and does not meet wind-loading requirements. The assessment will provide direction for future design and improvements to the service center.

Future Operating Impact: None.

#### **Survey and Mapping Equipment**

\$30,000

Current Equipment is obsolete. Equipment will allow for geo-positioning data collection. In-house projects can be surveyed without outside professional services.

#### **Parking Lot @ Fairmont Park**

\$60,000

This project would cover an approximate area of 70' by 120'. The old asphalt would be removed and replaced. A lime slurry and crushed granite will be used for the base. Parking lines will be painted and new car stops installed.

There should be no future operating impact.

#### **Woodfalls Playground**

\$70,300

This would add a small playground (approximately 74' x 45') to Woodfalls Park. In order to accomplish this, 2,080 square feet of the parking lot would be removed (5 parking spaces) and a new curb would be installed.

Future operating impact would be the following: monthly inspection of the playground equipment, repairs to any broken pieces, regular replenishment of the fall surface engineered wood fiber, and playground replacement in approximately 15 years.

**East Main Street Sidewalk**

\$430,000

This project will fund design and construction of sidewalk on the south side of East Main from S. Broadway to S. Blackwell Street.

Future Operating Impact: None.

**Wave Pool Renovations**

\$250,000

Included in this project is re-plastering the pool, removing a cracked beam, changing the pool to a zero depth entry instead of a small step down, installing drains, repairing coping, repairing the pool deck, and repairing pool lighting.

There should be no future operating impact.

**Habitat Homes**

\$20,000

This project will set aside additional funding for Habitat for Humanity homes.

**Clubhouse Repairs**

\$28,000

This project is to fund painting the Clubhouse for \$20,000, and replacing counters and cabinets for \$8,000.

**RFC Remodel/Expansion**

\$2,516,152

This project will increase the size of the facility to alleviate congestion during the busy times of the day. Based on funding, the expansion request includes: tripling the size of the current cardio equipment room, doubling the current size of the weight room, doubling the current size of the aerobics room, adding an additional basketball court, expanding the locker rooms as needed for anticipated usage, adding storage, and upgrading HVAC so that it can sufficiently maintain the facility.

Future operating impact: possible increased usage, increased utilities, increased cleaning need, additional equipment needs and repairs, and additional staffing to keep up with the increased facility size and attendance

**Community Cooperation Program**

\$30,000

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

**Contingency**

\$100,000

This amount is provided to ensure adequate funds in the event that project bids come in higher than expected or if there are necessary projects that are unforeseen at the time of budget adoption.



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

<b>Beginning Fund Balance 9/30/17</b>	\$	3,156,342
Plus Estimated 17-18 Revenues		2,107,180
Less Estimated 17-18 Expenditures and Commitments		3,100,255
<b>Estimated Fund Balance 9/30/18</b>		<b>2,163,267</b>
<b>Plus 18-19 Revenues:</b>		
Interest Income		18,750
Total Revenues		18,750
<b>Equals Total Resources</b>		<b>2,182,017</b>
<b>Less 18-19 Expenditures:</b>		
Project Costs:		
Replace Ground Tank - Collegeview Water Plant		350,000
Hillridge Pump Station Construction Phase 1		250,000
Aerial Crossings		140,000
Exterior Cleaning of Lomax Water Tower		25,000
Pumps and Equipment Replacement		50,000
In House Water Line Replacement		45,000
Valve Replacement Program (in-house)		25,000
Lift Station Improvements		45,000
Commercial Water Meter Replacement		15,000
Water Meter Replacement		300,000
Contingency		50,000
Total Expenses		1,295,000
<b>Ending Fund Balance 9/30/19</b>	<b>\$</b>	<b>887,017</b>

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 2,107,180	\$ 18,750
Expenditures & Commitments	3,100,255	1,295,000
Revenues over Expenditures	\$ (993,075)	\$ (1,276,250)

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

## **Fund 003: Utility CIP Fund**

### **Replace Ground Tank- Collegeview Water Plant**

\$350,000

This project funds design and replacement of a 50 year old water storage tank at the Bandridge Water Plant. The opportunity exists to increase the height to standard 24 foot.

Future Operating Impact: Decreased maintenance costs and increased water storage capacity.

### **Hillridge Pump Station Construction Phase 1**

**\$250,000**

The first portion of this project was funded in FY18 for the construction of a new pump station on the existing site. The Hillridge Pump Station is over 50 years old and in need of repair.

Future Operating Impact: New facility will be compliant with code and provide increase in pumping capacity.

### **Aerial Crossings**

\$140,000

This second year of a multi-year project will address maintenance of exposed water and wastewater pipes that cross drainage channels. Both In-house and contract forces to be utilized. The main focus will be replacement of an aging waterline crossing over Little Cedar Bayou at S.8<sup>th</sup> Street.

Future Operating Impact: None.

### **Exterior Cleaning of Lomax Water Tower**

\$25,000

This project funds the exterior cleaning of the water compartment for the 750,000 gallon elevated water tank. The existing coating is still in good shape but has developed a poor appearance from accumulated pollen and mildew.

Future Operating Impact: None

### **Pumps and Equipment Replacement**

\$50,000

This project replaces aging pumps and motors within the Wastewater Treatment Plant and Water Production facilities.

Future Operating Impact: Decreased maintenance costs and improved efficiency.

### **In House Water Line Replacement**

\$45,000

This project funds the replacement of small steel lines in the alleys of La Porte where numerous leaks and failures continue to occur.

Future Operating Impact: None.

**Valve Replacement Program (in-house)**

\$25,000

This project funds materials cost for city crews to replace non-functioning water valves.

Future Operating Impact: None

**Lift Station Improvements**

\$45,000

This project will fund general repairs to the City's various lift stations. Improvements may include replacing and repairing pumps, piping, and control panels.

Future Operating Impact: Improvements will lessen future maintenance and operating costs.

**Commercial Water Meter Replacement**

\$15,000

This project funds the replacement of commercial water meters.

Future Operating Impact: Maintains revenue collection

**Water Meter Replacement**

\$300,000

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

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

**Contingency**

\$50,000

This amount is provided to ensure adequate funds in the event that project bids come in higher than expected or if there are necessary projects that are unforeseen at the time of budget adoption.

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 2,551,094
Plus Estimated 17-18 Revenues		1,396,359
Less Estimated 17-18 Expenditures and Commitments		1,438,167
<b>Equals Estimated Working Capital 9/30/18</b>		<b>2,509,286</b>
<b>Plus 18-19 Revenues:</b>		
Water Revenue	1,225,341	
Billing for Capital Reserve	125,816	
Interest	20,000	
Total Revenues		1,371,157
<b>Equals Total Resources</b>		<b>3,880,443</b>
<b>Less 18-19 Expenditures:</b>		
Operations	1,302,414	
Valve Replacement	180,000	
Total Expenses		1,482,414
<b>Equals Estimated Working Capital 9/30/19</b>		<b>\$ 2,398,029</b>

	Estimated 2017-18	Projected 2018-19	
Revenues	\$ 1,396,359	\$ 1,371,157	
Expenses	1,438,167	1,482,414	
Revenues over Expenses	\$ (41,808)	\$ (111,257)	

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

**Estimated working capital - 590 days**

**Goal: \$365,527**

**1 Day = \$4,061**

## **Fund 016: La Porte Area Water Authority CIP**

### **LPAWA Valve Replacement**

\$180,000

This project will fund replacement of (2) large diameter valves on the LPAWA transmission line system using contract forces.

Future Operating Impact: Improvements will lessen future maintenance and operating costs

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

<b>Beginning Fund Balance 9/30/17</b>		\$	529,523
Plus Estimated 17-18 Revenues			303,400
Less Estimated 17-18 Expenditures and Commitments			330,700
<b>Estimated Fund Balance 9/30/18</b>			502,223
<b>Plus 18-19 Revenues:</b>			
Transfer from Utility Fund	300,000		
Interest Income	3,500		
Total Revenues			303,500
<b>Equals Total Resources</b>			805,723
<b>Less 18-19 Expenditures:</b>			
Sanitary Sewer Rehabilitation	300,000		
Contingency	50,000		
Total Expenditures			350,000
<b>Ending Fund Balance 9/30/19</b>		\$	455,723

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 303,400	\$ 303,500
Expenditures & Commitments	330,700	350,000
Revenues over Expenditures	\$ (27,300)	\$ (46,500)

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

## **Fund 018: Sewer Rehabilitation CIP**

### **Sanitary Sewer Rehabilitation**

\$300,000

Public Works Department will perform in-house rehabilitation of sewers by slipline, point repairs, manhole sealing, smoke testing, and TV inspection. This program is mandated by the Texas Commission on Environmental Quality.

Future Operating Impact: None.

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

<b>Beginning Fund Balance 9/30/17</b>	\$	988,241
Plus Estimated 17-18 Revenues		286,065
Less Estimated 17-18 Expenditures and Commitments		519,350
<b>Estimated Fund Balance 9/30/18</b>		<b>754,956</b>
<b>Plus 18-19 Revenues:</b>		
Drainage Fees	279,000	
Interest Income	7,500	
Total Revenues		286,500
<b>Equals Total Resources</b>		<b>1,041,456</b>
<b>Less 18-19 Expenditures:</b>		
Drainage Improvements:		
TV Inspection of Storm Sewer System	20,000	
Drainage Materials (In-House)	60,000	
Verify City Elevation Benchmarks	27,000	
Brookglen Flooding Mitigation Analysis & Partial Construction	275,000	
Bayside Terrace Drainage Improvements Design	100,000	
F101 Lomax Drainage Improvements Design	150,000	
Battleground Estates Improvements Design	65,000	
Bob's Gully Drainage Analysis	50,000	
LCB - Phase III	75,000	
Contingency	100,000	
Total Expenditures		922,000
<b>Ending Fund Balance 9/30/19</b>	\$	<b>119,456</b>

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 286,065	\$ 286,500
Expenditures & Commitments	519,350	922,000
Revenues over Expenditures	\$ (233,285)	\$ (635,500)

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

## **Fund 019: Drainage Fund**

### **TV Inspection of Storm Sewer System**

\$20,000

This project will fund the continuation of a program initiated in mid-FY 13. The goal is to inspect and video the entire city storm sewer system over a 5-year timeframe. The funding is to be utilized for contract inspection and video.

Future Operating Impact: None.

### **Drainage Materials (in-house)**

\$60,000

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

Future Operating Impact: None.

### **Verify City Elevation Benchmarks**

\$27,000

The National Flood Insurance Program Community Rating System requires that all City elevation benchmarks be verified every 5 years. The City currently has 50 benchmarks requiring verification. Participation in NFIP's CRS program provides discounts to flood policy holders within La Porte.

Future Operating Impact: None

### **Brookglen Flooding Mitigation Analysis**

\$275,000

This project will provide recommendations for drainage improvements to mitigate the effect of flooding in the Brookglen subdivision. The main focus is along Willow Springs Bayou between Spencer Highway and Fairmont Parkway. This project will also consider the effects of the planned drainage improvements downstream, adjacent to the Pasadena Convention Center and beyond. Initial construction funding will allow for controlling flow in the drainage interconnect between Spenwick and Brookglen subdivisions.

Future Operating Impact: None

### **Bayside Terrace Drainage Improvements- Design**

\$100,000

This project will evaluate the needed improvements to redirect, provide adequate capacity and improve drainage in the Bayside Terrace Subdivision. Total project cost anticipated at \$2,200,000.

Future Operating Impact: None

### **F-101 Lomax Drainage Improvements- Design**

\$150,000

This project designs the improvements identified by the feasibility study conducted in 2018 by KSA Engineers. Total project cost estimated at 2,500,000.

Future Operating Impact: None

Battleground Estates Drainage Improvements-Design  
\$65,000

The drainage improvement project is focused on the Lomax Area north of P Street. Mitigation efforts include adjustments to existing roadside ditches, increasing culvert sizes and drainage channel improvements.

Future Operating Impact: None

**Bob's Gully Drainage Analysis**

\$50,000

This project will provide recommendations for drainage improvements to mitigate the effect of flooding in East La Porte. Drainage in B Street ROW flows downstream to Bob's Gully and outfalls to Galveston Bay.

Future Operating Impact: None

**F216 Little Cedar Bayou Phase III - Design**

\$75,000

This project will fund design for F216 channel improvements upstream of Madison. Funds for project construction are in Fund 050.

Future Operating Impact: None.

**Contingency**

\$100,000

This amount is provided to ensure adequate funds in the event that project bids come in higher than expected or if there are necessary projects that are unforeseen at the time of budget adoption.

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 2,466,482
Plus Estimated 17-18 Revenues		1,265,000
Less Estimated 17-18 Expenditures		3,284,134
<b>Estimated Fund Balance 9/30/18</b>		447,348
<b>Plus 18-19 Revenues:</b>		
Sales Tax	1,250,000	
Interest Income	15,000	
Total Revenues		1,265,000
<b>Equals Total Resources</b>		1,712,348
<b>Less 18-19 Expenditures:</b>		
Street Maintenance Projects		
Handicap Ramp and Sidewalk Replacement	200,000	
Asphalt Street Surfacing	698,000	
Concrete Repair (Small Sections)	200,000	
Concrete Repair (Slab Jacking)	40,000	
Street Repair Material (In-House)	50,000	
Contingency	50,000	
Total Expenditures		1,238,000
<b>Ending Fund Balance 9/30/19</b>		\$ 474,348

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 1,265,000	\$ 1,265,000
Expenditures	3,284,134	1,238,000
Revenues over Expenditures	\$ (2,019,134)	\$ 27,000

## **Fund 033: Street CIP Fund**

### **Handicap Ramp and Sidewalk Replacement**

\$200,000

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

Future Operating Impact: Minimal

### **Asphalt Street Surfacing**

\$698,000

This project funds the annual program to resurface streets throughout the City with asphalt.

Future Operating Impact: Minimal

### **Concrete Repair (Small Sections)**

\$200,000

This project includes funding for concrete repair on small sections of streets.

Future Operating Impact: None.

### **Concrete Repair (Slab Jacking)**

\$40,000

This annual program includes slab jacking locations where settling has occurred on roadway slab sections at locations throughout the City.

Future Operating Impact: None.

### **Street repair Material (in-house)**

\$50,000

This project funds the purchase of materials for repairs that are completed by in-house street crews.

Future Operating Impact: none.

### **Streets / Drainage Contingency**

\$50,000

This line item has been placed in the budget to accommodate unforeseen costs associated with street and

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 1,177,077
<b>Plus Estimated 17-18 Revenues</b>		
Interest Income	9,000	
Total Revenues		9,000
<b>Less Estimated 17-18 Expenditures</b>		
Drainage Improvements	423,327	
Total Expenditures & Commitments		423,327
<b>Estimated Fund Balance 9/30/18</b>		762,750
<b>Plus 18-19 Revenues:</b>		
Interest Income	-	-
<b>Equals Total Resources</b>		762,750
<b>Less Estimated 18-19 Expenditures and Commitments</b>		
LCB - Phase III	750,000	
Total Expenditures		750,000
<b>Ending Fund Balance 9/30/19</b>		\$ 12,750

	Estimated 2017-18	Projected 2018-19
Revenues	\$ 9,000	\$ -
Expenditures & Commitments	423,327	750,000
Revenues over Expenditures	\$ (414,327)	\$ (750,000)

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

## **Fund 050: 2010 Certificates of Obligation Bond Fund**

### **F216 Little Cedar Bayou Phase III**

\$750,000

This project will fund construction for F216 channel improvements upstream of Madison.

Future Operating Impact: None.

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

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<b>Beginning Fund Balance 9/30/17</b>		\$ 10,377,999
<b>Plus Estimated 17-18 Revenues</b>		
Interest Income	10	
Total Revenues		10
<b>Less Estimated 18-19 Expenditures and Commitments</b>		
Projects	500,000	
Total Expenditures & Commitments		500,000
<b>Estimated Fund Balance 9/30/18</b>		9,878,009
<b>Plus 18-19 Revenues:</b>		
Interest Income	-	-
<b>Equals Total Resources</b>		9,878,009
<b>Less Estimated 18-19 Expenditures and Commitments</b>		
Lomax Lift Station Consolidation	9,500,000	
Total Expenditures		9,500,000
<b>Ending Fund Balance 9/30/19</b>		\$ 378,009

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	Estimated 2017-18	Projected 2018-19
Revenues	\$ -	\$ -
Expenditures & Commitments	500,000	9,500,000
Revenues over Expenditures	\$ (500,000)	\$ (9,500,000)

## **Fund 052: Texas Water Development Board Fund**

### **Lomax Lift Station Consolidation**

\$9,500,000

This multi-year sanitary sewer project has been approved for funding through the Texas Water Development Board's Clean Water State Revolving Fund Program. The project encompasses planning, design, and construction costs. The project consists of replacement of over 20,000 feet of gravity sewer and more than 50 manholes. Also planned, is construction of 1 regional lift station and 10,000 feet of new sewer force main. This project will eliminate eight aging lift stations in the area.

Future Operating Impact: Improvements will be sized for ultimate build-out of the area, reduce sanitary sewer surcharging in West Lomax. The replacement of aging infrastructure will improve efficiency and reduce maintenance costs.

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

<b>Beginning Fund Balance 9/30/17</b>		\$ 3,883,138
Plus Estimated 17-18 Revenues		4,950,457
Less Estimated 17-18 Expenditures		4,526,924
<b>Estimated Fund Balance 9/30/18</b>		<b>4,306,671</b>
<b>Plus 18-19 Revenues:</b>		
General Property Taxes - Current	3,114,021	
General Property Taxes - Delinquent	32,500	
Transfer from Utility Fund	237,762	
Transfer from Section 4B	1,033,362	
Interest Income	8,200	
Total Revenues	4,425,845	4,425,845
<b>Equals Total Resources</b>		<b>8,732,516</b>
<b>Less 18-19 Expenditures:</b>		
2010 General Obligation Refunding Bonds	476,531	
2010 Certificates of Obligation	548,669	
2012 GO Refunding Bonds	987,650	
2014 GO Refunding Bonds	1,470,700	
2015 Certificates of Obligation	543,262	
2016 General Obligation Refunding Bonds	94,050	
2017 Certificates of Obligation (TWDB LOAN)	612,960	
Total Expenditures	4,733,822	4,733,822
<b>Ending Fund Balance 9/30/19</b>		<b>\$ 3,998,694</b>

	Estimated 2017-18	Projected 2018-19	
Revenues	\$ 4,950,457	\$ 4,425,845	
Expenditures	4,526,924	4,733,822	
Revenues over Expenditures	\$ 423,533	\$ (307,977)	



**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.

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>
2018-19	4,733,822	-	-	4,733,822
2019-20	4,657,120	-	-	4,657,120
2020-21	4,394,548	-	-	4,394,548
2021-22	4,384,560	-	-	4,384,560
2022-23	4,376,501	-	-	4,376,501
2023-24	4,361,619	-	-	4,361,619
2024-25	4,361,412	-	-	4,361,412
2025-26	2,245,680	-	-	2,245,680

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>
2018-19	4,733,822	-	-	4,733,822
2019-20	4,657,120	-	-	4,657,120
2020-21	4,394,548	-	-	4,394,548
2021-22	4,384,560	-	-	4,384,560
2022-23	4,376,501	-	-	4,376,501
2023-24	4,361,619	-	-	4,361,619
2024-25	4,361,412	-	-	4,361,412
2025-26	2,245,680	-	-	2,245,680

### GENERAL DEBT SERVICE FUND

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

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

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

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

The assumptions included in the projection are:

1. A tax rate for all years is 10.5 cents per \$100 valuation,
2. Interest will be earned at an average rate of 1.5%,
3. The estimated taxable value of the City will increase by 2% each year,

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

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

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

### Computation of Legal Debt Margin

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

Total assessed value		3,296,567,711
Times debt limit factor (\$2.50 per \$100)		<u>.025</u>
Equals debt limit		82,414,193
Less amount applicable to debt limit	18,895,000	
Plus funds accumulated for servicing of debt	<u>4,306,671</u>	
Equals remaining legal debt margin		67,825,864

This means the City could issue up to \$67,825,864 in debt and remain in compliance with State established Debt limits.

### General Obligation Debt Per Capita

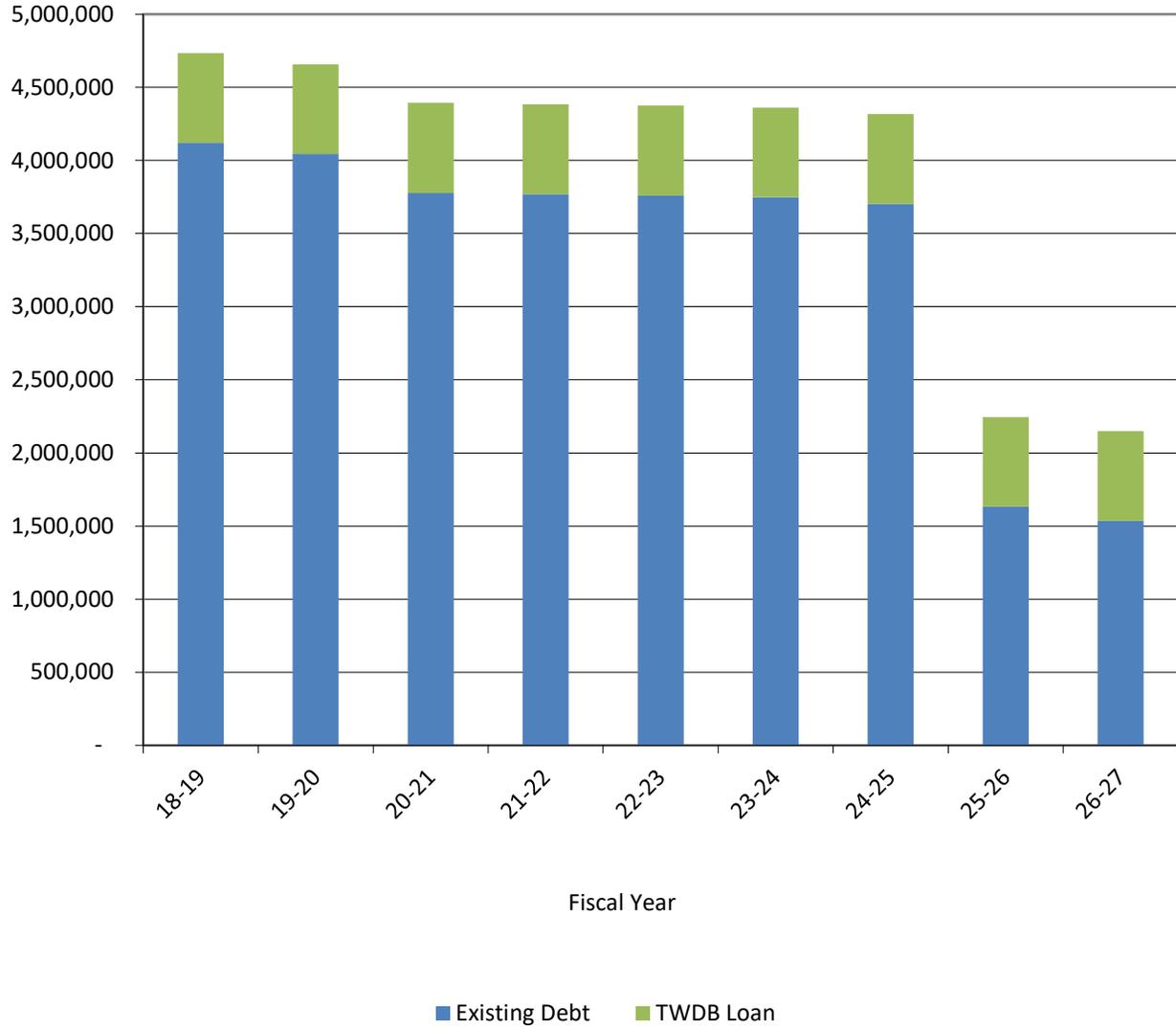
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
2009	15,190,000	35,518	427.67
2010	15,715,000	36,779	427.28
2011	14,720,000	33,800	435.50
2012	18,670,000	34,138	546.90
2013	17,550,000	35,280	497.45
2014	23,110,000	34,553	668.83
2015	21,220,000	34,813	609.54
2016	22,815,000	35,074	650.48
2017	21,090,000	35,148	600.03
2018	18,895,000	35,086	538.53

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

	Estimated 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Beginning Working Capital	\$ 3,883,138	\$ 4,306,671	\$ 3,998,695	\$ 4,315,445	\$ 4,637,665	\$ 5,033,178	\$ 5,499,025	\$ 6,042,193
Plus Revenues:								
Property Taxes - Current	3,332,353	3,114,021	3,176,301	3,239,827	3,304,624	3,370,716	3,438,130	3,506,893
Property Taxes - Delinquent	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,501
Transfer from Utility Fund	-	237,762	751,842	662,356	655,367	644,825	636,879	826,446
Transfer from Section 4B	1,014,012	1,033,362	1,004,822	773,470	778,752	785,255	788,000	776,739
Transfer from 2006 CO Bond Fun	563,592	-	-	-	-	-	-	-
Interest Income	8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509
<b>Total Revenues</b>	<b>4,950,457</b>	<b>4,425,845</b>	<b>4,973,870</b>	<b>4,716,768</b>	<b>4,780,073</b>	<b>4,842,348</b>	<b>4,904,787</b>	<b>5,152,089</b>
Less Outstanding Issues:								
2005 CO Bonds	-	-	-	-	-	-	-	-
2005 GO Bonds	-	-	-	-	-	-	-	-
2006 CO Bonds	-	-	-	-	-	-	-	-
2006 GO Bonds	71,435	-	-	-	-	-	-	-
2010 CO Bonds	549,769	548,669	546,969	549,569	547,331	545,088	546,591	546,700
2010 GO Refunding Bonds	498,113	476,531	331,500	-	-	-	-	-
2012 GO Refunding Bonds	714,700	987,650	978,875	1,542,300	1,531,350	1,529,350	1,516,300	1,507,275
2014 GO Refunding Bonds	1,097,725	1,470,700	1,545,875	1,046,300	1,053,175	1,044,225	1,046,925	559,625
2015 CO Bonds	543,913	543,262	547,238	545,838	544,138	547,063	544,613	546,788
2016 GO Refunding Bonds	437,450	94,050	94,050	94,050	94,050	94,050	94,050	542,225
2017 TWDB Loan	613,819	612,960	612,613	616,491	614,516	616,725	613,140	613,799
<b>Total Outstanding Issues</b>	<b>4,526,924</b>	<b>4,733,822</b>	<b>4,657,120</b>	<b>4,394,548</b>	<b>4,384,560</b>	<b>4,376,501</b>	<b>4,361,619</b>	<b>4,316,412</b>
<b>Total Outstanding</b>	<b>\$ 4,526,924</b>	<b>\$ 4,733,822</b>	<b>\$ 4,657,120</b>	<b>\$ 4,394,548</b>	<b>\$ 4,384,560</b>	<b>\$ 4,376,501</b>	<b>\$ 4,361,619</b>	<b>\$ 4,316,412</b>
Ending Working Capital	\$ 4,306,671	\$ 3,998,695	\$ 4,315,445	\$ 4,637,665	\$ 5,033,178	\$ 5,499,025	\$ 6,042,193	\$ 6,877,870
Estimated Tax Rate	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105
Days of Working Capital	347	308	338	385	419	459	506	582

## General Debt Service - Annual Payments



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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2019	410,000.00	4.000	138,668.76	548,668.76
2020	425,000.00	4.000	121,968.76	546,968.76
2021	445,000.00	4.000	104,568.76	549,568.76
2022	460,000.00	3.625	87,331.26	547,331.26
2023	475,000.00	3.750	70,087.51	545,087.51
2024	495,000.00	3.875	51,590.63	546,590.63
2025	515,000.00	4.000	31,700.00	546,700.00
2026	<u>535,000.00</u>	4.000	<u>10,700.00</u>	<u>545,700.00</u>
Total	3,760,000.00		616,615.68	4,376,615.68

Issued for drainage improvements.

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	780,000.00		28,031.25	808,031.25

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**  
**General Obligation Refunding Bonds, Series 2012**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2019	745,000.00	2.000	242,650.00	987,650.00
2020	755,000.00	3.000	223,875.00	978,875.00
2021	1,350,000.00	3.000	192,300.00	1,542,300.00
2022	1,380,000.00	3.000	151,350.00	1,531,350.00
2023	1,420,000.00	3.000	109,350.00	1,529,350.00
2024	1,450,000.00	3.000	66,300.00	1,516,300.00
2025	<u>1,485,000.00</u>	3.000	<u>22,275.00</u>	<u>1,507,275.00</u>
<b>Total</b>	<b>8,585,000.00</b>		<b>1,008,100.00</b>	<b>9,593,100.00</b>

Used to refund a portion of the following issues:

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

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

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2019	1,270,000.00	2.000	200,700.00	1,470,700.00
2020	1,385,000.00	3.000	160,875.00	1,545,875.00
2021	920,000.00	3.000	126,300.00	1,046,300.00
2022	955,000.00	3.000	98,175.00	1,053,175.00
2023	975,000.00	3.000	69,225.00	1,044,225.00
2024	1,010,000.00	3.000	36,925.00	1,046,925.00
2025	550,000.00	3.000	9,625.00	559,625.00
<b>Total</b>	<b>7,065,000.00</b>		<b>701,825.00</b>	<b>7,766,825.00</b>

Used to refund a portion of the following issues:

- 2002 Limited Tax Bonds
- 2004 Certificates of Obligation Bonds
- 2005 Certificates of Obligation Bonds
- 2005 General Obligation Bonds
- 2006 General Obligation Bonds
- 2006 Certificates of Obligation Bonds
- 2007 Certificates of Obligation Bonds

**City of La Porte**  
**Bond Maturity Schedule**  
**Certificate of Obligation Bonds, Series 2015**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2019	360,000.00	3.000	183,262.00	543,262.00
2020	375,000.00	3.000	172,237.00	547,237.00
2021	385,000.00	3.000	160,837.00	545,837.00
2022	395,000.00	3.500	149,137.00	544,137.00
2023	410,000.00	3.500	137,062.00	547,062.00
2024	420,000.00	3.500	124,612.00	544,612.00
2025	435,000.00	3.500	111,787.00	546,787.00
2026	445,000.00	4.000	100,256.00	545,256.00
2027	905,000.00	4.000	83,938.00	988,938.00
2028	925,000.00	4.000	61,063.00	986,063.00
2029	950,000.00	4.000	35,250.00	985,250.00
2030	<u>700,000.00</u>	4.000	<u>10,500.00</u>	<u>710,500.00</u>
Total	6,705,000.00		1,329,941.00	8,034,941.00

Issued for utility improvements.

**City of La Porte**  
**Bond Maturity Schedule**  
**General Obligation Refunding Bonds, Series 2016**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2019	-	2.00	94,050.00	94,050.00
2020	-	2.00	94,050.00	94,050.00
2021	-	2.00	94,050.00	94,050.00
2022	-	2.00	94,050.00	94,050.00
2023	-	2.00	94,050.00	94,050.00
2024	-	2.00	94,050.00	94,050.00
2025	455,000.00	3.00	87,225.00	542,225.00
2026	470,000.00	4.00	71,000.00	541,000.00
2027	495,000.00	4.00	51,700.00	546,700.00
2028	510,000.00	4.00	31,600.00	541,600.00
2029	535,000.00	4.00	10,700.00	545,700.00
<b>Total</b>	<b>2,465,000.00</b>		<b>816,525.00</b>	<b>3,281,525.00</b>

Used to refund a portion of the following issues:

2007 Certificates of Obligation Bonds

**City of La Porte**  
**Bond Maturity Schedule**  
**Certificates of Obligation Bonds (TWDB), Series 2017**

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
2019	495,000.00		117,960.00	612,960.00
2020	495,000.00	0.140	117,613.00	612,613.00
2021	500,000.00	0.310	116,491.00	616,491.00
2022	500,000.00	0.480	114,516.00	614,516.00
2023	505,000.00	0.630	111,725.00	616,725.00
2024	505,000.00	0.790	108,140.00	613,140.00
2025	510,000.00	0.920	103,800.00	613,800.00
2026	515,000.00	1.060	98,724.00	613,724.00
2027	520,000.00	1.150	93,004.00	613,004.00
2028	530,000.00	1.250	86,702.00	616,702.00
2029	535,000.00	1.340	79,805.00	614,805.00
2030	540,000.00	1.430	72,359.00	612,359.00
2031	550,000.00	1.520	64,318.00	614,318.00
2032	560,000.00	1.580	55,714.00	615,714.00
2033	570,000.00	1.640	46,616.00	616,616.00
2034	575,000.00	1.700	37,055.00	612,055.00
2035	590,000.00	1.750	27,005.00	617,005.00
2036	600,000.00	1.790	16,472.00	616,472.00
2037	610,000.00	1.820	5,551.00	615,551.00
<b>Total</b>	<b>10,205,000.00</b>		<b>1,473,570.00</b>	<b>11,678,570.00</b>

Issued for the planning, acquisition, design and construction of wastewater system improvements.

# STATISTICAL SECTION

The Statistical Section presents multi-year data for property tax levies and collections, property tax rates and valuations for overlapping governments, ratios of bonded debt, legal debt margin, overlapping debt, ratio of debt service to general expenditures, revenue bond coverage, property value/construction, principal taxpayers and other miscellaneous statistics. This information is extracted from the City's Comprehensive Annual Financial Report.

**City of La Porte, Texas**  
**Assessed Value and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Fiscal Year	Tax Year	Real Property	Personal Property	Less Tax Exempt Real Property	Less Other Exemptions and Abatements	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Actual Taxable Value
2009	2008	\$ 2,237,095,319	\$ 469,916,389	\$ -	502,091,647	\$ 2,204,920,061	\$ 0.710000	\$ 2,204,920,061	100%
2010	2009	2,261,046,846	582,963,159	-	515,111,496	2,328,898,509	0.710000	2,328,898,509	100%
2011	2010	2,055,914,368	672,621,147	-	514,928,797	2,213,606,718	0.710000	2,213,606,718	100%
2012	2011	2,079,843,021	720,515,678	-	535,441,621	2,264,917,078	0.710000	2,264,917,078	100%
2013	2012	2,080,199,179	797,558,553	-	536,721,284	2,341,036,448	0.710000	2,341,036,448	100%
2014	2013	2,176,582,621	986,494,475	-	590,232,231	2,572,844,865	0.710000	2,572,844,865	100%
2015	2014	2,626,580,963	745,093,978	-	617,133,762	2,754,541,179	0.710000	2,754,541,179	100%
2016	2015	2,692,041,032	978,850,207	-	629,133,265	3,041,757,974	0.710000	3,041,757,974	100%
2017	2016	3,025,879,671	880,297,401	-	751,959,455	3,154,217,617	0.710000	3,154,217,617	100%
2018	2017	3,270,392,733	830,253,210	-	814,706,643	3,285,939,300	0.710000	3,285,939,300	100%

Source: Harris County Certified Tax Rolls and Corrections.

**City of La Porte, Texas  
Property Tax Rates  
Direct and Overlapping Governments  
Last Ten Fiscal Years**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
City of La Porte by fund:										
General	0.61900	0.61900	0.60500	0.60500	0.64000	0.61400	0.60500	0.60500	0.60500	0.60500
Debt Service	0.09100	0.09100	0.10500	0.10500	0.07000	0.09600	0.10500	0.10500	0.10500	0.10500
<b>Total Direct Rates</b>	<b>0.71000</b>									
Harris County Flood Control District	0.02922	0.02923	0.02809	0.02809	0.02827	0.02736	0.02733	0.02829	0.02831	0.02878
Harris County	0.39224	0.38805	0.39117	0.40021	0.41455	0.41731	0.41923	0.41656	0.41801	0.41858
Port of Houston Authority	0.01636	0.02054	0.01856	0.01952	0.01716	0.01531	0.01342	0.01334	0.01256	0.01155
Harris County Board of Education	0.00605	0.00658	0.00658	0.00662	0.00636	0.00600	0.00540	0.00520	0.00520	0.00519
Hospital District	0.19216	0.19216	0.19216	0.18216	0.17000	0.17000	0.17000	0.17179	0.17110	0.17108
La Porte ISD	1.32500	1.32500	1.35500	1.33000	1.33000	1.33000	1.45000	1.42000	1.38000	1.38000
San Jacinto Jr. College District	0.17080	0.17628	0.18560	0.18560	0.18560	0.18560	0.17578	0.18238	0.18334	0.17933
<b>Total Direct and Overlapping Rates</b>	<b>2.84183</b>	<b>2.84784</b>	<b>2.88716</b>	<b>2.86220</b>	<b>2.86194</b>	<b>2.86158</b>	<b>2.97116</b>	<b>2.94756</b>	<b>2.90852</b>	<b>2.90451</b>

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

**City of La Porte, Texas**  
**Principial Property Taxpayers**  
**Current Year and Nine Years Ago**

2018				2009			
Property Taxpayer	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Property Taxpayer	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Hrus Underwood LLC	127,186,309	1	4.02%	Port Crossing Land LP	\$ 56,971,629	1	2.58%
Liberty Property	122,066,968	2	3.86%	Conoco Phillips Co.	49,954,346	2	2.27%
Equistar Chemicals LP	61,880,868	3	1.96%	Oxy Vinyls LP	49,177,149	3	2.23%
Dnow LP	42,547,078	4	1.35%	Equistar Chemicals LP	48,358,225	4	2.19%
Oxy Vinyls LP	40,697,859	5	1.29%	Underwood Dist	38,866,438	5	1.76%
INEOS USA LLC	37,999,780	6	1.20%	Ineos USA LLC	38,002,780	6	1.72%
Centerpoint Energy Inc	26,646,522	7	0.84%	Wilson Supply	36,620,565	7	1.66%
Dow Chemical	25,349,178	8	0.80%	PPG Industries Inc.	29,927,698	8	1.36%
Ravago Americas LLC	24,920,075	9	0.79%	Granite Underwood Dist Ctr LP	24,412,945	9	1.11%
Ashland Industries Europe,Gmbh	23,727,359	10	0.75%	Dow Chemical	24,406,127	10	1.11%
<b>Subtotal</b>	<b>533,021,996</b>		<b>16.85%</b>		<b>396,697,902</b>		<b>17.99%</b>
<b>Other Taxpayers</b>	<b>2,630,140,047</b>		<b>83.15%</b>		<b>1,808,222,159</b>		<b>82.01%</b>
<b>Total</b>	<b>3,163,162,043</b>		<b>100.00%</b>		<b>\$ 2,204,920,061</b>		<b>100.00%</b>

Source: Goose Creek Tax Assessor-Collector's records.

**City of La Porte, Texas**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year Ended Sept 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent Tax Collections	Total Collections	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 15,654,937	\$ 15,377,149	98.2%	\$ 338,115	\$ 15,715,264	100.4%
2010	16,542,483	16,309,818	98.6%	206,683	16,516,501	99.8%
2011	15,871,498	15,599,930	98.3%	264,012	15,863,942	100.0%
2012	16,080,911	15,860,664	98.6%	223,583	16,084,247	100.0%
2013	16,621,361	16,518,207	99.4%	169,735	16,687,942	100.4%
2014	18,267,201	18,090,456	99.0%	191,978	18,282,434	100.1%
2015	19,514,402	19,304,486	98.9%	4,350	19,308,836	98.9%
2016	21,596,463	21,299,848	98.6%	150,365	21,450,213	99.3%
2017	22,269,063	22,109,029	99.3%	(151,174) *	21,957,855	98.6%
2018	23,125,072	22,798,488	98.6%	-	22,798,488	98.6%

Source: City of La Porte Tax Department

\* Show a negative amount due to the refund of taxes.

**City of La Porte, Texas**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

(Dollars in thousands, except per capita)

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Obligation	Limited Tax Bonds	Other *	Obligations			
2009	\$ 10,870	\$ 22,445	\$ 4,320	\$ 6,443	\$ 44,078	N/A	1,241	
2010	11,665	26,350	4,050	5,660	47,725	N/A	1,298	
2011	10,940	25,605	3,780	4,813	45,138	N/A	1,322	
2012	17,050	20,150	1,620	3,945	42,765	N/A	1,212	
2013	16,875	18,905	1,350	3,117	40,247	N/A	1,165	
2014	23,726	10,945	540	2,208	37,419	N/A	1,072	
2015	21,220	17,230	-	930	39,380	N/A	891	
2016	22,815	12,335	-	320	35,470	N/A	991	
2017	21,090	21,845	-	-	42,935	N/A	1,086	
2018	18,895	20,670	-	-	39,565	N/A	1,121	

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

\*Includes premium on bonds.

**City of La Porte, Texas**  
**Ratio of General Bonded Debt to Taxable Value**  
**General Bonded Debt Per Capita,**  
**and Taxable Value of all Property**  
**Last Ten Fiscal Years**

(Dollars in thousands, except per capita)

Fiscal Year	Tax Year	General Obligation Bonds	Certificates of Obligation	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Percentage of Personal Income (2)	Per Capita (2)
2009	2008	\$ 15,190	\$ 22,445	\$ 2,000	35,635	1.6%	N/A	1,051
2010	2009	15,715	26,350	2,151	39,914	1.7%	N/A	965
2011	2010	14,720	25,605	3,118	37,207	1.7%	N/A	1,152
2012	2011	18,670	20,150	3,113	35,707	1.6%	N/A	1,090
2013	2012	18,225	18,905	2,490	34,640	1.5%	N/A	1,165
2014	2013	24,266	10,945	2,769	32,342	1.3%	N/A	1,072
2015	2014	21,220	17,230	3,161	35,289	1.3%	N/A	1,006
2016	2015	22,815	12,335	3,541	31,609	1.0%	N/A	899
2017	2016	21,090	11,210	3,883	28,417	0.9%	N/A	810
2018	2017	18,895	20,670	4,398	35,167	1.0%	N/A	994

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 the demographic and economic statistics table

## City of La Porte, Texas Demographic and Economic Statistics Last Ten Calendar 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)
2009	36,779	N/A	N/A	N/A	7,830	9.4%
2010	33,800	853,355,716	25,604	33	7,781	8.2%
2011	34,138	880,399,908	26,172	33	7,732	9.0%
2012	35,280	878,708,768	25,952	34	7,739	6.3%
2013	34,553	917,811,538	26,894	36	7,729	6.3%
2014	34,813	937,182,978	27,186	36	7,634	5.0%
2015	35,074	1,001,483,958	28,823	37	7,648	4.6%
2016	35,148	1,052,095,094	30,127	37	7,753	5.8%
2017	35,086	1,052,095,094	30,127	37	7,713	5.8%
2018	35,371	1,052,095,094	30,127	37	7,701	4.6%

Data sources:

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

**City of La Porte, Texas  
Principal Employers  
Current Year and Ten Years Ago**

2018			2008		
Employer	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Equistar Chemicals	1,635	8.70%	La Porte ISD	1,227	4.49%
La Porte ISD	1,042	5.55%	Rockwood Service Corp.	700	2.56%
Dupont Chemical	545	2.90%	Longview Inspection Corp.	664	2.43%
J V Piping	440	2.34%	Quest Tru TEC	636	2.33%
Total Petrochemicals USA	409	2.18%	Oxy Vinyls, LP	530	1.94%
City of La Porte	390	2.08%	City of La Porte	381	1.39%
Ineos	385	2.05%	Ineos	350	1.28%
Mobley Industrial	382	2.03%	Sulzer Hickham	330	1.21%
Kateon Natie Houston	350	1.86%	Air Liquide	170	0.62%
CCC Group Inc	300	1.60%	PPG Industries	150	0.55%
<b>Total</b>	<b>5,878</b>	<b>31.28%</b>	<b>Total</b>	<b>5,138</b>	<b>18.80%</b>

Source: Centerpoint Energy

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

**CITY OF LA PORTE, TEXAS**  
**FULL TIME EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government	78	79	90	90	88	88	89	89	89	90
Public safety	143	144	144	151	152	154	154	154	154	155
Public works	32	32	32	32	30	30	30	30	33	35
Health and sanitation	22	22	24	24	23	23	23	22	23	23
Culture and recreation	45	46	46	46	42	42	42	44	42	42
Water services	25	25	25	25	25	24	25	25	25	25
Sewer services	20	20	20	20	20	20	20	20	20	20
Golf course*	12	12	-	-	-	-	-	-	-	-
Sylvan Beach Convention Center**	4	-	-	-	-	-	-	-	-	-
	<b>381</b>	<b>380</b>	<b>381</b>	<b>388</b>	<b>380</b>	<b>381</b>	<b>383</b>	<b>384</b>	<b>386</b>	<b>390</b>

Source: City of La Porte Human Resources Department

\*In 2011, the golf course employees were moved to general government.

\*\* In 2010 , Harris County assumed the management of the Sylvan Beach Pavilion.

**City of La Porte, Texas**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Police</b>										
Physical arrests	2,737	2,538	2,354	2,311	2,205	2,032	2,152	2,399	1,826	1,968
Tickets processed	16,098	16,603	14,619	13,221	13,861	14,151	14,316	13,231	11,900	15,605
<b>Fire</b>										
Number of calls answered	1,409	1,559	1,483	1,195	1,219	1,262	1,378	1,356	1,532	1,536
Inspections	600	690	725	812	950	1,020	383	1,025	852	550
<b>Highways and streets</b>										
Street resurfacing (linear feet)	23,559	38,365	60,472	69,580	13,520	11,183	11,172	22,172	18,602	13,015
Potholes repaired	1,012	1,236	465	1,173	271	165	342	236	118	231
<b>Sanitation</b>										
Cu. Yds. Garbage collected	28,894	29,642	27,961	42,589	30,625	54,812	50,945	26,458	48,716	56,406
Cu. Yds. Trash collected	78,900	43,368	45,778	54,641	32,137	40,701	31,518	40,569	44,733	36,174
<b>Culture and recreation</b>										
Fitness center admissions	53,401	78,118	64,989	64,279	64,587	90,765	67,794	102,778	96,011	90,583
<b>Water</b>										
Number of water meters	11,968	12,015	12,061	12,129	12,234	12,321	12,431	12,523	12,591	12,682
Average daily water consumption (million gallons)	4.0	3.9	4.6	4.3	4.0	3.8	3.9	3.8	3.7	3.8
Water mains breaks	498	417	666	311	379	411	200	217	199	220
<b>Wastewater</b>										
Average daily sewer treatment (thousands of gallons)	2.8	3.7	2.8	3.3	2.7	2.6	3.8	3.8	3.5	3.9
<b>Golf Course</b>										
Number of Paid Rounds Played	36,009	31,271	34,848	34,038	32,257	32,741	29,965	26,794	26,840	26,006

Source: City Departments

**City of La Porte, Texas**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Public Safety</b>										
Police Station	1	1	1	1	1	1	1	1	1	1
Police Officers	74	75	75	74	74	74	76	75	78	79
Reserve Officers	1	2	2	2	6	2	3	3	2	4
Fire Stations	4	4	4	4	4	4	4	4	4	4
<b>Sanitation</b>										
Collection trucks	14	14	14	12	12	12	14	17	16	16
<b>Highways and streets</b>										
Streets (miles)	295	126	126	125	297	297	272	272.5	272.5	273
Streetlights	2,400	2,387	2,415	2,415	2,415	2,415	2,415	2,415	2,415	2,905
Traffic signals	7	5	5	6	6	6	7	7	7	7
<b>Culture and recreation</b>										
Parks acreage	356	356	356	188	188	188	188	188	188	188
Parks	21	21	21	22	22	22	22	22	22	22
Swimming pools	6	5	5	5	5	5	5	5	5	5
Recreation Centers	1	4	4	3	3	2	2	2	2	2
Senior Center	1	1	1	1	1	1	1	1	1	1
<b>Water and Sewer</b>										
Water Mains (miles)	180	180	181	182	183	184	185	187	187	189
Fire Hydrants	1,168	1,179	1,186	1,199	1,226	1,256	1,265	1,276	1,291	1,314
Sanitary Sewers (miles)	191	191	192	192	192	192	193	194	194	194
Storm Sewers (miles)	92	95	97	60	112	112	115	115	116	116

Source: City Departments

**City of La Porte, Texas**

***FINANCIAL MANAGEMENT POLICIES***



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7. Investment Policies

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

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

- Operating Budget Policies
- Revenue Policies
- 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

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



Amended:

*November 1995*  
*August 1997*  
*November 2000*  
*February 2003*  
*February 2005*  
*October 2005*  
*July 2009*  
*May 2011*  
*October 2013*  
*October 2014*  
*November 2017*

**City of La Porte, Texas**

*Michael G. Dolby, CPA*  
*Director of Finance*

*Shelley Wolny*  
*Treasurer*

I. **POLICY**

It is the policy of the City of La Porte, Texas (the "City") to administer and invest its funds in a manner which will preserve the principal and maintain the liquidity through limitations and diversification while meeting the daily cash flow requirements of the City. The City will invest all available funds in conformance with legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

The purpose of this investment policy is to comply with all statutes governing the investment of the City's funds, including the Public Funds Investment Act, Chapter 2256 of the Texas Government Code (the " Act"), which requires the City to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

II. **SCOPE**

The City will strive to earn a return on funds invested at the highest investment return possible after taking in consideration the primary goals of preservation of principal and liquidity of funds invested, consistent with the policy objectives described below. This investment policy applies to the investment activities of the government of the City of La Porte, Texas.

FUNDS INCLUDED The City's funds, which are pooled together and constitute the investment portfolio, include all financial assets of all funds managed by the City, including but not limited to receipts of tax revenues, charges for services, bond proceeds, interest incomes, loans and funds received by the City where the City performs a custodial function. These funds are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds

Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. **OBJECTIVES**

SAFETY The primary objective of the City's investment activity is the preservation of capital and the protection of investment principal in the overall portfolio. Each investment transaction shall seek first to ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. The City will strive to minimize credit risk by limiting investments to the safest types of investments, prequalifying the financial institutions and broker/dealers with which the City conducts business, and diversify the investment portfolio so that potential losses on individual issuers will be minimized. To minimize interest rate risk, the City will ladder the

portfolio and match investments with future cash requirements and invest operating funds in shorter, more liquid securities and investments.

LIQUIDITY The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same day liquidity.

PUBLIC TRUST All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment Officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. The governing body recognizes that in a diversified portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

YIELD (Optimization of Interest Earnings) The City's cash management portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

INVESTMENT STRATEGY The City maintains a commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The City shall pursue conservative portfolio management strategy. This may be accomplished by creating a laddered maturity structure with some extension for yield enhancement. The maximum dollar weighted average maturity of 2 years or less will be calculated using the stated final maturity date of each security.

#### IV. **RESPONSIBILITY AND CONTROL**

Oversight Responsibility for the investment activity of the City of La Porte shall rest with the Fiscal Affairs Committee and the City Manager. They will designate investment officer(s), receive and review quarterly reporting, approve and provide for investment officer training, approve broker/dealers, and review and adopt the Investment Policy and Strategy at least annually.

DELEGATION Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.

SUBORDINATES All persons involved in investment activities will be referred to as "Investment Officers." No person shall engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of Subordinate Investment Officers. All investment officers,

including the Director of Finance, will demonstrate competence in the execution of the city's investments. All Investment Officers will insure compliance with the investment program with ongoing training and evaluation by management.

PRUDENCE Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

INDemnIFICATION The Director of Finance and the Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

ETHICS DISCLOSURE AND CONFLICTS OF INTEREST Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. Employees and Investment Officers shall disclose to the City Manager any material interests in financial institutions that conduct business with the City of La Porte, and shall further disclose any personal financial or investment positions that could be related to the performance of the City's investment portfolio. Employees and Investment Officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City of La Porte.

An Investment Officer of the City of La Porte who has a personal business relationship with an organization seeking to sell an investment to the City of La Porte shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City of La Porte shall file a statement disclosing that relationship. A statement required under subsection 2256.005(i) of the Act must be filed with the Texas Ethics Commission and the governing body of the City of La Porte.

TRAINING Investment Officers shall attend 10 hours of investment training within 12 months after taking office or assuming duties, and 10 hours every succeeding two years that begins on the first day of the fiscal year, which is October 1<sup>st</sup>, and consists of the two consecutive fiscal years after that date. The investments training shall be provided from an independent source approved by the Fiscal Affairs Committee to insure the quality and capability of investment management in compliance with the Act. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Training shall be in accordance with the Act and shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with statutes governing the investment of public funds.

V. **REPORTING**

Investment reports shall be prepared quarterly and be signed and submitted by the Investment Officers, in a timely manner. These reports will be submitted to the City Manager and City Council. This report shall describe in detail the investment position of the City, disclose the market value and book value of each fund group as well as each separate investment, and state the maturity date of each security and accrued interest for the reporting period. The report shall include all information as required by Section 2256.023 of the Act. It must also express compliance of the portfolio to the investment strategy contained in the City's Investment Policy and the Act.

MONITORING The market price of each investment shall be obtained monthly from a source such as the Wall Street Journal newspaper, the City's custodial bank, a reputable brokerage firm or security pricing service and reported on the investment reports. Investments with minimum rating requirements will be monitored for rate changes and liquidation of such investments will be determined at such time.

Monitoring credit ratings – The Investment Officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer shall notify the City Manager of the loss of rating, and liquidate the investment within one week.

Monitoring FDIC Status for Mergers and Acquisitions – The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CDs owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are owned, the Investment Officer or Advisor shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

VI. **INVESTMENTS**

ACTIVE PORTFOLIO MANAGEMENT The City intends to pursue active versus passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

AUTHORIZED INVESTMENTS The following are authorized investments for the City and all are authorized and further defined by the Act. Only those investments listed in this section are authorized.

- A. Obligations, including letters of credit, of the United States or its agencies and instrumentalities; direct obligations of this state or its agencies and instrumentalities; other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States; obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent; and interest-bearing banking deposits that are guaranteed or insured

by: the Federal Deposit Insurance Corporation or its successor; or the National Credit Union Share Insurance Fund or its successor. (Section 2256.009 (a) of the Act)

The following are not authorized investments under Section 2256.009 (b) of the Act:

- obligations whose payment represents the coupon payment on the outstanding principal balance of the underlying mortgage-backed security collateral and pays not principal (Interest only bonded);
  - obligations whose payment represents the principal stream of cash from the underlying mortgage-backed security collateral and pays no interest (Principal only bonds);
  - collateralized mortgage obligations that have a final stated maturity date of greater than 10 years; and
  - collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.
- B. Fully collateralized certificates of deposit issued by a depository institution or an approved broker that has its main office or branch office in Texas, selected from a list adopted by the City, and guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor; secured by obligations authorized by this subchapter, or secured in any other manner and amount provided by law for deposits of the City. (Section 2256.010 of the Act)
- C. FDIC insured, brokered certificates of deposit securities from a depository institution that has its main office or a branch office in Texas, delivered versus payment to the City safekeeping agent, not to exceed one year to maturity. Before purchase, the Investment Officer must verify the FDIC status of the bank on [www.fdic.gov](http://www.fdic.gov) to assure that the bank is FDIC insured.
- D. A no-load money market mutual fund is permitted as an authorized investment if it is registered with and regulated by the Securities and Exchange Commission; and complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.). The Fund must provide the City with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. Section 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.);

In addition to a no-load money market mutual fund permitted as an authorized investment as described above, a no-load mutual fund is an authorized investment if the mutual fund is registered with the Securities and Exchange Commission; has an average weighted average maturity of less than two years; and either (1) has a duration of one year or more and is invested exclusively in obligations approved in Subchapter A of the Act, or (2) has a duration of less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.

The City is not authorized by Section 2256.014 (c) of the Act to:

- invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves in other funds held for debt service, in mutual funds described in the Act (Section 2256.014);
  - invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in the Act (Section 2256.014); or
  - invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in the Act (Section 2256.014) in an amount that exceeds 10 percent of the total assets of the mutual fund.
- E. Investment pools, as authorized by the City Council, must be AAA or AAA-M rated, or an equivalent rating by at least one nationally recognized rating service. A public funds investment pool that uses amortized cost or fair value accounting must mark its portfolio to market daily, and to the extent reasonably possible, stabilize at a \$1.00 net asset value, when rounded and expressed to two decimal places. To maintain eligibility to receive funds from and invest on behalf of the City, an investment pool must adhere to reporting and investment requirements defined by Section 2256.016 of the Act.

EXISTING INVESTMENTS The Investment Officer is not required to liquidate investments that were authorized investments at the time of purchase. Any investments currently held that do not meet the guidelines of this policy shall be reviewed to determine the ability to liquidate. An investment that requires a minimum rating under this subchapter does not qualify as an authorized investment during the period the investment does not have the minimum rating. An entity shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. If the investment cannot be liquidated because of material adverse change in the value since the time of purchase, and holding the investment to maturity does not negatively affect disbursements or cash flow, a recommendation of holding said investment to maturity is acceptable.

MAXIMUM MATURITIES The maximum stated maturity, from the date of purchase, for any individual investment may not exceed 5 years and the maximum dollar-weighted average maturity for the pooled fund group (investment portfolio) may not exceed 2 years.

DIVERSIFICATION It is the policy of the City to diversify its investment portfolios. Assets held in the pooled investment portfolio shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, specific issuer or specific class of securities. Diversification strategies shall be determined and revised periodically by the Fiscal Affairs Committee.

FINANCIAL INSTRUMENTS Maximum allowable percentages of the total portfolio for investments are stated as follows:

	Investment Type	Maximum Limit
1.	Investment Pools	100%
2.	Money Market Accounts	10%
3.	Certificates of Deposit	60%
4.	U.S. Government Securities	80%
5.	U.S. Agency Securities	80%

## VII. SELECTION OF FINANCIAL INSTITUTIONS AND BROKER DEALERS

SELECTION OF FINANCIAL INSTITUTIONS Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP) issued every five (5) years. In selecting depositories, the services available, service costs, and credit worthiness of institutions shall be considered, and the Director of Finance shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history. The depository contract will provide for collateral if balance exceeds FDIC Insurance amounts.

The City shall select financial institutions from which the City may purchase certificates of deposit in accordance with the Act and this policy and will have a written depository agreement with the selected institution, which was approved by resolution of the Bank's Board if collateral is required. The Investment Officer shall monitor the fiscal condition of financial institutions where certificates of deposit are held.

AUTHORIZED FINANCIAL BROKER/DEALERS AND INSTITUTIONS The Investment Officer shall maintain a list of broker/dealers and financial institutions authorized to provide investment services. These may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must submit: audited financial statements, proof of Financial Industry Regulatory Authority (FINRA) certification, and proof of state registration.

Before engaging in investment transactions with a financial institutions or broker/dealers, the Investment Officer shall have received, from a Qualified Representative of said firm, a signed Certification Form. (Exhibit B) This form shall attest that the individual responsible for the City's account with that firm has (1) received and reviewed the investment policy of the City; and (2) acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards. Investment Officers of the City may not acquire or otherwise obtain any authorized investment described in the investment policy from a person who has not delivered a signed Certification Form. The Fiscal Affairs Committee shall at least annually review, revise, and adopt a list of qualified broker/dealers and other financial institutions that are authorized to engage in investment transactions with the City. (Exhibit A)

COMPETITIVE BIDDING All investment transactions must be competitively transacted and executed with broker/dealers or financial institutions that have been authorized by the City. The City will obtain at least three competitive offers. Exception: New issues will not be required to be competitively transacted as all broker/dealers would show the same price and yield.

## VIII. COLLATERAL

COLLATERALIZATION OF PUBLIC DEPOSITS Collateralization requirements are governed by the Texas Government Code Chapter 2257 (Public Funds Collateral Act). All bank deposits, certificates of deposit, and repurchase agreements shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the required minimum collateral level will be a market value equal to no less than 102% of the deposits. Collateral levels should be monitored and maintained by the financial institution. Repurchase agreements shall be documented by specific agreement noting the collateral pledged in each agreement and should be monitored daily. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances.

Collateral shall always be held in the City's name by an independent third party with whom the City of La Porte has a current custodial agreement. Evidence of the pledged collateral shall be maintained by a written agreement. A safekeeping receipt must be supplied to the City of La Porte for any transaction involving sales/purchases/maturities of securities and/or underlying collateral, which the City of La Porte will retain. The right of collateral substitution is granted provided the substitution has prior approval of the City and is followed by the delivery of an original safekeeping receipt to the City, and replacement collateral is received prior to the release of original collateral.

COLLATERAL DEFINED The City shall accept only the following securities as collateral:

- A. FDIC insurance coverage;
- B. United States Treasuries and Agencies;
- C. Obligations, including letters of credit, of the United States or its agencies and instrumentalities.
- D. Other securities as approved by the Fiscal Affairs Committee.

SUBJECT TO AUDIT All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.

## IX. SAFEKEEPING AND CUSTODY

SAFEKEEPING AGREEMENT All securities owned by the City shall be held in the City's designated third party safekeeping. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, description, maturity, cusip number yield and/or coupon, market value and other pertinent information. Each safekeeping receipt shall clearly indicate that the instrument is held for the City of La Porte. All safekeeping arrangements shall be documented by the Investment Officer.

DELIVERY VERSUS PAYMENT All investment transactions shall be executed on a delivery versus payment basis. That is, funds shall not be wired or paid until verification has been made that the collateral was received by the Trustee. The collateral shall be held in the name of the City. The Trustee's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

X. **MANAGEMENT AND INTERNAL CONTROLS**

The Director of Finance shall establish a system of internal controls, which shall be reviewed by an independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City.

Controls and managerial emphasis deemed most important that shall be employed where practical are:

- A. Control of collusion
- B. Separation of duties
- C. Separation of transaction authority from accounting and record keeping
- D. Custodian safekeeping receipts records management
- E. Avoidance of physical delivery securities
- F. Clear delegation of authority to subordinate staff members
- G. Documentation on investment bidding events
- H. Written confirmation of transactions for investments and wire transfers
- I. Reconciliation and comparisons of security receipts with the investment subsidiary records
- J. Compliance with investment policies
- K. Accurate and timely reports
- L. Validation of investment maturity decisions with supporting cash flow data
- M. Adequate training and development of Investment Officers
- O. Review of financial condition of all brokers, dealers and financial institutions
- P. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies
- Q. Monitor credit ratings
- R. Monitor FDIC status for mergers and acquisitions for brokered CD's

COMPLIANCE AUDIT The City shall perform, in conjunction with its annual financial audit, a compliance audit of management controls on investments and adherence to the entity's established investment policies. The audit shall include a formal review of the quarterly investment reports by an independent auditor and the results reported to the governing body by the independent auditor. Also, the governing body shall review its investment policy and investment strategy not less than annually and adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and strategy, and recorded any changes made to them.

## GLOSSARY OF TERMS

**AFIS** – An acronym meaning Automated Fingerprint Identification System.

**ACCOUNT** - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control or fund balance.

**ACCRUAL ACCOUNTING** - The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

**AD VALOREM TAXES** - Real estate and personal property taxes. Ad Valorem is defined by Webster's New World Dictionary as "in proportion to the value". The taxes are assessed on a portion of the value of the property based on actual taxable value received from the property appraiser and millage rate set by City Council.

**APPROPRIATION** - Authorization granted by a legislative body (City Council) to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

**ASSESSMENT** - The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

**ASSETS** - Property owned by the city government, which has monetary value.

**BALANCED BUDGET** - A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

**BOND** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**BONDED DEBT** - The portion of indebtedness covered by outstanding bonds which includes general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

**BOND ISSUE** - Bonds sold.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing them.

**BUDGET CALENDAR** - The schedule of key dates which the City Council follows in the preparation and adoption of the budget.

**BUDGET ORDINANCE** - The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.

**BUDGETARY ACCOUNTS** - Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts.

**BUDGETARY CONTROL** - The control or management of the business affairs in accordance with an approved budget, with a view toward keeping expenditures within the authorized amount.

**CAFR** – An acronym meaning Comprehensive Annual Financial Report.

## GLOSSARY OF TERMS

**CDBG** – An acronym meaning Community Development Block Grant.

**CPR** – An acronym meaning Cardiopulmonary Resuscitation.

**CAPITAL IMPROVEMENTS PROGRAM** - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

**CAPITAL OUTLAY** - An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. Includes expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and major fixed or movable equipment costing more than \$5,000 per unit or set.

**CAPITAL PROJECT FUND** - The fund used to record resources and expenditures for the acquisition and improvement of sites, for acquisition, construction, equipping, and renovation of plant assets and for the purchase of fixed or movable equipment.

**CERTIFICATE OF OBLIGATION** – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. However, certificates of obligation are not authorized by the voters.

**CHART OF ACCOUNTS** - The classification system used by a city to organize the accounting for various funds.

**CITY MANAGER'S MESSAGE** - A general discussion of the proposed budget, as presented in writing by the budget-making authority, to the legislative body.

**CLASSIFICATION** - A systematic arrangement of items into classes or related groups for analytical or control purposes.

**CONTINGENCY** - Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

**CURRENT ASSETS** - Cash and other assets that are available to be used in operations within the next twelve months.

**CURRENT LIABILITIES** - Short-term liabilities whose liquidation is reasonably expected to require the use of assets or the creation of additional liabilities within the next twelve months.

**DEBT** - An obligation resulting from borrowing of money or from the purchase of goods or services.

**DEBT LIMIT** - The maximum amount of gross or net debt legally permitted.

**DEBT SERVICE** - The expense of retiring such debts as loans and bond issues.

**DEBT SERVICE FUND** - A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

**DEFICIT** - The excess of the obligations of a fund over the fund's resources.

**DEPRECIATION** - The periodic expiration of a plant asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at

## GLOSSARY OF TERMS

acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated.

**EMS** – An acronym meaning Emergency Medical Services.

**ENCUMBRANCES** – Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**ENTERPRISE FUND** - A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of Enterprise Funds are those of water and sewer service, golf course and airport.

**EXPENDITURES** - (Used for General Fund Types) Total charges incurred, whether paid or unpaid, which are assumed to benefit the current fiscal year.

**EXPENSES** - (Used for Non General Fund Types) The cost of goods or services incurred in the operation which cannot be charged to asset accounts.

**FEMA** – An acronym for the Federal Emergency Management Agency.

**FISCAL YEAR** - A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

**FULL FAITH AND CREDIT** - A pledge of the General Taxing power of a government to repay debt obligations (typically used in reference to bonds).

**FUND** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE** – The difference between governmental fund assets and liabilities.

**GAAP** – An acronym for Generally Accepted Accounting Principles. GAAP provides uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

**GASB** – An acronym for the Government Accounting Standards Board.

**GFOA** – An acronym for the Government Finance Officers Association.

**GENERAL FUND** - The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

## GLOSSARY OF TERMS

**GENERAL OBLIGATION BONDS** - Bonds, for whose payments, the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

**GOVERNMENTAL FUND** – A fund established to account for the sources, uses and balances of a government’s expendable “general government” financial resources (and the related current liabilities). Examples include the General, Special Revenue, Capital Projects and Debt Service Funds.

**GRANT** - A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

**INCOME** - This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise’s activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."

**INTERFUND TRANSFERS** - Transfer among funds. These are utilized to track items for management purposes. They represent a "double counting" and, therefore, are subtracted when computing a net operating budget.

**INTERNAL SERVICE FUND** - Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**LEPC** – An acronym meaning Local Emergency Planning Committee.

**LEVY** - The total of taxes or special assessments imposed by a governmental unit.

**LOCAL TAX LEVY REVENUE** - Revenue of a district, which is derived from taxes levied on, equalized property value within a district.

**MIS** – An acronym for Management Information Systems.

**MODIFIED ACCRUAL** – The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

**NON-OPERATING INCOME** - Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

**OPERATING BUDGET** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING EXPENSES** - As used in the accounts of governmental enterprises of a business character, the term means such costs that are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

## GLOSSARY OF TERMS

**OTHER FINANCIAL SOURCES** - Governmental fund general long-term debt proceeds, operating transfers-in and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**OTHER FINANCIAL USES** - Governmental fund operating transfer-out. Such amounts are classified separately from revenues.

**PFIA** – An acronym meaning Public Funds Investment Act.

**PERSONAL PROPERTY** - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

**PERSONAL SERVICES** - Costs related to compensating employees including salaries, wages and benefit costs.

**PRINCIPAL OF BONDS** - The face value of the bonds.

**PROPERTY APPRAISER** - Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

**PROPRIETARY FUND** – A fund established to account for a government’s continuing business-type organizations and activities. All assets, liabilities, equities, revenues, expenses and transfers pertaining to these business organizations and activities are accounted for through proprietary funds. Both enterprise and internal service funds are classified as proprietary funds.

**PURCHASE ORDER** - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

**RFP** – An acronym meaning Request for Proposal.

**REAL PROPERTY** - Land and the buildings and other structures attached to it that are taxable under state law.

**REVENUE** - An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

**REVENUE SHARING** - Federal and State money allocated to local governments.

**SETTRAC** – An acronym meaning Southeast Texas Trauma Regional Advisory Council.

**SOURCE OF WORKING CAPITAL** - A transaction that results in net increase in working capital.

**SPECIAL REVENUE FUND** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**STEP** – An acronym for Speed/Traffic Enforcement Program.

**TEEX** – An acronym meaning Texas Engineering Extension Service.

**TIRZ** – An acronym meaning Tax Increment and Reinvestment Zone.

**TxDOT** – An acronym meaning Texas Department of Transportation.

**TAX BASE** - The total property valuations on which each taxing agency levies its tax rate.

## **GLOSSARY OF TERMS**

**TAX LEVY** - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**TAX RATE** - The amount of tax levied for each \$100 of assessed valuation.

**TAX ROLL** - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority.

**UASI** – An acronym meaning Urban Area Homeland Security.

**WORKING CAPITAL** - The amount by which total current assets exceed total current liabilities.

## CHART OF REVENUE ACCOUNTS

**AAA GRANT** - Proceeds from the Area Agency on Aging (AAA) grant which is used to provide meals to senior citizens.

**ADMINISTRATIVE DISMISSAL FEE** - Proceeds from a state imposed charge to individuals who violate certain municipal ordinances or state laws.

**ADULT SPORT LEAGUES** - Proceeds from the operation of adult softball, volleyball and similar sport leagues.

**ALARM PERMITS** - Proceeds from citizens for a permit that allows them to have a security alarm at the residence or business.

**ANIMAL LICENSES** - Proceeds from citizens for the obtainment of dog or cat licenses.

**AQUATIC FACILITY** – Proceeds from the lease of the City's swimming pools and wave pool.

**AQUATIC MEMBERSHIPS** - Proceeds from seasonal memberships to the City's swimming pools.

**ATHLETIC COMPLEX** - Proceeds from the rental of various athletic facilities by individuals.

**BEER, WINE, LIQUOR LICENSES** - Proceeds from the license process for establishments selling alcoholic beverages within the City limits.

**BILLING FOR DEBT SERVICE** - Proceeds from members of the La Porte Area Water Authority for the servicing of debt incurred by the Authority on the members' behalf.

**BINGO TAXES** - Proceeds from the assessment of taxes on bingo operations held within the City limits.

**BIRTH AND DEATH RECORDS** - Proceeds from the production of certified birth and death records.

**BUILDING PERMITS** - Proceeds from individuals for a permit which allows them to construct a structure.

**CART RENTAL - 18 HOLE** - Proceeds from a use fee for golfers utilizing an electric golf car during eighteen holes of play.

**CART RENTAL - 9 HOLE** - Proceeds from a use fee for golfers utilizing an electric golf car during nine holes of play.

**CATERER/CONCESSION COMMISSIONS** - Proceeds received (percentage of gross sales) from caterers providing services to lessors of the Sylvan Beach Pavilion.

**CHARGES TO DEPARTMENTS** - Proceeds from a charge to various City Departments to cover the cost of providing health care coverage for City employees.

**CITIZEN EDUCATION TRAINING** - Proceeds from a user fee charged by the City for training classes conducted by the Municipal Court Division.

**COBRA CONTRIBUTIONS** - Proceeds from individuals who elect to receive health insurance under the Comprehensive Omnibus Benefits Reconciliation Act.

**COMMERCIAL SOLIDWASTE** - Proceeds from a user fee for the provision of solidwaste pickup and disposal for commercial customers located in the City limits.

## CHART OF REVENUE ACCOUNTS

**COMPREHENSIVE REHABILITATION FUND** - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

**CONCESSION COMMISSIONS** - Proceeds received (percentage of gross sales) from concessionaires providing services to lessors of the Sylvan Beach Pavilion, players at the Golf Course and patrons of the City's park facilities.

**CONTRACT FIRE PROTECTION** - Proceeds from a contract with industries located outside the City limits for assistance in fire suppression.

**CONTRIBUTIONS TO VICTIMS OF CRIME** - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

**CRIMINAL JUSTICE PLANNING FUND** - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

**CURRENT PROPERTY TAXES** - Proceeds from the assessment of ad valorem taxes on taxable property located in the City Limits of the City. These proceeds are used for operations and maintenance in the General Fund and to service debt in the Debt Service Fund.

**DELINQUENT TAXES** - Proceeds from property taxes assessed in prior years but were not collected until the current year.

**DEMOLISHING PERMITS** - Proceeds from individuals desiring a permit to demolish a structure.

**DOCUMENT REPRODUCTION** - Proceeds from individuals who have requested certain information that had to be reproduced by City Employees.

**ELECTRICAL PERMITS** - Proceeds from individuals who are having electrical installations or modifications performed within the City limits.

**ELECTRICIANS LICENSES** - Proceeds from the licensing process of individuals desiring to perform electrical work within the City limits.

**EMPLOYEE CONTRIBUTIONS** - Contributions made by City employees who desire to have their eligible dependents covered by the City's health plan.

**EMS CONTRACT REVENUE** - Proceeds from a contract with industries located outside the City limits for assistance in Emergency Medical Services.

**EMS PATIENT REVENUE** - Proceeds from a user fee for services rendered by the City's Emergency Medical Services operation.

**FRANCHISE FEES/CABLE TV (TCI)** - Proceeds from a franchise fee on cable television companies operating within the City limits.

**FRANCHISE FEES/ELECTRICAL (HL&P)** - Proceeds from a franchise fee on electric service within the City limits.

**FRANCHISE FEES/GAS (ENTEX)** - Proceeds from a franchise fee on gas service within the City limits.

**FRANCHISE FEES/TELEPHONE (BELL)** - Proceeds from a franchise fee on telephone service within the City limits.

## CHART OF REVENUE ACCOUNTS

**FRONT FOOT FEES** - Proceeds from citizens desiring to connect to either the City's water or sewer system.

**GENERAL PROGRAMS/CAMPS** - Proceeds from individuals who participate in general programs or camps sponsored by the City's Parks and Recreation Department.

**GOLF PASS** – Proceeds from the sale of passes to Bay Forest Golf Course.

**GRANT REIMBURSEMENTS** - Proceeds from reimbursements from federal agencies as their portion of preapproved projects.

**HEATING AND AIR CONDITIONING PERMITS** - Proceeds from individuals who are having heating and or air conditioning installations or modifications performed within the City limits.

**HOTEL/MOTEL OCCUPANCY TAX** – Proceeds from the collection of taxes imposed on a person who pays for a room, used for sleeping, in a hotel costing \$2 or more each day. The City currently charges a tax of 7%.

**INDUSTRIAL PAYMENTS** - Proceeds from the levying of a payment in lieu of taxes on industry located in the City's Industrial District. Formal contracts are entered into with each industry that outlines the prescribed payment amount and the responsibilities of each party.

**INDUSTRIAL WASTE PERMIT** - Proceeds from commercial businesses from the sale of a permit that allows them to discharge industrial wastewater into the City's wastewater system.

**INDUSTRIAL WASTE SURCHARGE** - Proceeds from an additional charge by sewer customers who fails to meet the City's limits for the composition of their discharge.

**INTEREST INCOME** - Proceeds received on the investment of idle City funds.

**JOINT VENTURE CONTRIBUTIONS** - Contributions from various organizations who wish to participate, by providing matching funds, in selected capital improvements.

**LAW ENFORCEMENT OFFICERS EDUCATION FUND** - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

**LEASE OF CITY PROPERTY** - Proceeds from the leasing of City facilities not covered elsewhere in the revenue structure.

**LEASE OF FIRE TRAINING FACILITY** - Proceeds from the leasing of the City's Fire Training Facility.

**MANAGER CART** – Proceeds from a use fee for golfers utilizing an electric golf cart while acting as managers.

**MISCELLANEOUS LICENSES, PERMITS & FEES** - Proceeds from individuals for licenses, permits or fees that do not have separate revenue accounts.

**MISCELLANEOUS REVENUE** - Proceeds for miscellaneous items that are not accounted for in other revenue accounts.

**MISDEMEANOR COURT COSTS** - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

**MOBILE HOME PARK LICENSES** - Proceeds from the licensing process of mobile home parks.

## CHART OF REVENUE ACCOUNTS

**MOTOR POOL LEASE FEES** - Proceeds from assessments charged to City Divisions by the Motor Pool Fund, an Internal Service Fund, which is collected and used to procure replacement vehicles.

**MOWING & DEMOLITION** - Proceeds from property owners who have had their property mowed by the City because of the property owner's failure to comply with City ordinances regarding high weeds.

**MUNICIPAL COURT JUDGES TRAINING TAX** - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

**MUNICIPAL COURT FINES** - Proceeds from a state imposed charge to individuals who violate certain municipal ordinances or state laws.

**NON-RESIDENT MEMBERSHIPS** - Annual golf memberships for persons who are not citizens of the City of La Porte. The membership fee allows unlimited play.

**NON-RESIDENT SENIORS** - Golf user fee (green fee) charged to persons who are not residents of La Porte and are over the age of 65.

**NON-RESIDENT WEEKDAY** - Golf user fee (green fee) charged to persons who are not residents of La Porte to play golf on weekdays.

**NON-RESIDENT WEEKEND** - Golf user fee (green fee) charged to persons who are not residents of La Porte to play golf on weekends.

**OPERATORS & CHAUFFEURS LICENSE** - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

**PARKS/RECREATION MISCELLANEOUS** - Proceeds from miscellaneous activities coordinated by the Parks and Recreation Department that are not accounted for in other revenue accounts.

**PENALTIES** - Proceeds from the assessment of late charges for water, sewer and garbage customers who are late in paying their bills.

**PIPELINE APPLICATION PERMITS** - Proceeds from application permits for installation of pipelines in one of the City's pipeline corridors.

**PIPELINE ASSESSMENTS** - Proceeds from an annual assessment fee for companies that have pipelines in one of the City's pipeline corridors.

**PLUMBING PERMITS** - Proceeds from individuals who are having plumbing installations or modifications performed within the City limits.

**POLICE ACCIDENT REPORTS** - Proceeds from a fee charged to individuals for copies of police accident reports.

**POLICE PUBLIC TRAINING CLASSES** - Proceeds from the training of the public for various public safety classes.

**POLICE TELETYPE/DISPATCHING** - Proceeds from a fee charged to other cities for the provision of dispatching of their force by our Police Department.

## CHART OF REVENUE ACCOUNTS

**POOL PERMITS** - Proceeds from individuals who are having swimming pool installations or modifications performed within the City limits.

**POUND FINES** - Proceeds from individuals who have had their dog or cat impounded by the City for violation of City ordinances.

**PUBLIC SAFETY GRANTS** - Proceeds from grants that relate to Public Safety (Police Department activity).

**RECREATION CENTER CLASS FEES** - Proceeds from user fees charged by the Parks and Recreation Department for aerobic classes at the City's Recreation and Fitness center.

**RECREATION CENTER MEMBERSHIPS** - Proceeds from membership fees for access to the City's Recreation and Fitness Center.

**RECREATION CENTER PRO SHOP** - Proceeds from the sale of items at the City's Recreation and Fitness Center.

**RECREATION CENTER RENTAL** - Proceeds from the rental of one of the City's minor recreation facilities.

**RECREATION CENTER WALK-INS** - Proceeds from daily user fees by individuals who are not members.

**RECYCLING** - Proceeds from the sale of materials collected by the City at its recycling center.

**RENTAL OF FACILITY** - Proceeds from the lease of the Sylvan Beach Pavilion.

**RENTAL OF SPACE** - Proceeds from the lease of land at the City's Municipal Airport.

**RESIDENT MEMBERSHIPS** - Annual golf memberships for persons who are citizens of the City of La Porte. The membership fee allows unlimited play.

**RESIDENT SENIOR MEMBERSHIP** - Annual golf memberships for persons who are citizens of the City of La Porte and are over the age of 60. The membership fee allows unlimited play.

**RESIDENT SENIORS** - Golf user fee (green fee) charged to persons who are residents of La Porte and are over the age of 60.

**RESIDENT WEEKDAY** - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekdays.

**RESIDENT WEEKEND** - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekends.

**RESIDENTIAL SOLIDWASTE** - Proceeds from customers for the pickup of residential solidwaste.

**RETIREE CONTRIBUTIONS** - Proceeds from city retirees who elect to receive health insurance for the spouses.

**REZONING FEES** - Proceeds from an application fee from individuals desiring to rezone certain areas within the City limits.

**RODEO CENTER RENTAL** - Proceeds from users of the City's Rodeo Arena.

**SALE OF EQUIPMENT** - Proceeds from the sale of surplus or obsolete items at the annual City auction.

## CHART OF REVENUE ACCOUNTS

**SALE OF GARBAGE BAGS** - Proceeds from the sale of garbage bags to the City's residential solidwaste customers.

**SALE OF MAPS** - Proceeds from the sale of City maps.

**SALE OF MATERIALS** - Proceeds from the sale of materials.

**SALE OF SEWER** - Proceeds from the receipt and treatment of sanitary sewage in the City's Utility Fund.

**SALE OF WATER** - Proceeds from the sale of potable water in the City's Utility Fund.

**SALES TAX** - Proceeds from the one percent local option sales tax on taxable goods sold or consumed in the City of La Porte. This tax is collected by the State of Texas on behalf of the City and is forwarded to the City each month.

**SERVICE FEES** - Proceeds from an assessment to individuals or companies who have submitted to the City a check that has been rejected by their bank.

**SEWER TAPS** - Proceeds from a user fee charged utility customers who desire to be connected to our sewer system at a location that did not previously have service.

**SIGN PERMITS**-- Proceeds from individuals desiring a permit to erect a sign.

**SPECIAL OLYMPICS** - Proceeds from a fee charged to those that participate in various events involving the City's Special Population Organized Recreational Therapy program.

**STREET & ALLEY CLOSING APPLICATION FEE** - Proceeds from an application fee from individuals desiring to close a street or alley and convert it to private use.

**SUPERVISORY FEES** - Proceeds from a state mandated fee that is assessed with certain municipal court fines.

**SWIM LESSONS** - Proceeds from individuals who take swim lessons offered by the City's Parks and Recreation Department.

**SWIMMING POOL ADMISSIONS** - Proceeds from a user fee for admission to one of the City's four pools.

**TAX BILLING FEES** - Proceeds from a user fee charged entities for which the City bills and collects their ad valorem taxes.

**TAX ON SALE OF MIXED DRINKS** - Proceeds from a sales tax on the sale of alcoholic beverages.

**TAX PENALTY AND INTEREST** - Proceeds collected, in accordance with state law, from late taxpayers for penalty and interest on current year amounts outstanding.

**TEMPORARY CONNECTS** - Proceeds from a user fee for temporary connections to the City's water and sewer system.

**TOURNAMENT FEES** - Proceeds from tournaments held at the City's Municipal Golf Course.

**TRANSFER FROM GENERAL FUND** - Transfer of funds from the City's General Fund.

**TRANSFER FROM GOLF COURSE FUND** - A transfer from the Golf Course Fund to the Debt Service Fund. This

## CHART OF REVENUE ACCOUNTS

amount represents a cost contribution to offset General Obligation Bonds sold to finance construction of the Bay Forest Golf Course.

**TRANSFER FROM HOTEL/MOTEL FUND** - Transfer of funds from the City's Hotel/Motel Fund.

**TRANSFER FROM LPAWA FUND** - A transfer from the La Porte Area Water Authority Fund to the General Fund. This amount represents cost recovery for services rendered the fund by other City operations.

**TRANSFER FROM UTILITY FUND** - A transfer from the Utility Fund to the General Fund. This amount represents cost recovery for services rendered the fund by other City operations as well as a payment in lieu of ad valorem taxes.

**TWILIGHT GREEN FEES** - Proceeds from golfers utilizing the City's golf course under the twilight fee option.

**USE OF EQUIPMENT, MATERIAL & LABOR** - Proceeds from a fee charged when individuals benefit from the use of City owned equipment, materials or labor.

**WARRANT FEES** - Proceeds from fees that may be imposed for the issuance and service of arrest warrants issued out of municipal court.

**WATER METERS** - Proceeds from the installation of water meters.

**WATER RECONNECT FEES** - Proceeds from a charge to utility customers to have their water reconnected after service has been temporarily disconnected for non-payment of services rendered.

**WATER TAPS** - Proceeds from a user fee charged to utility customers who desire to be connected to our water system at a location that did not previously have service.

**WAVE POOL ADMISSIONS** - Proceeds from the sale of tickets to the public for the use of the wave pool.

**WAVE POOL RENTAL** - Proceeds from the rental of the City's Wave Pool.

**WRECKER PERMITS** - Proceeds from individuals desiring a permit to operate a wrecker service in the City.

**YOUTH SPORTS** - Proceeds from participants in the youth sports program offered by the Parks and Recreation Department.

## CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 1010 **REGULAR EARNINGS** - Compensation to employees for work performed up to 40 hours per week. Also includes pay for vacation, sick and other paid time off.
- 1011 **SEASONAL EARNINGS** – Account used exclusively by the Recreation Division to capture the costs associated with summer time employees.
- 1012 **SICK BUY BACK** – Account is used for the City’s sick buy back program. An annual payment of 48 hours of sick time, provided they have that amount accrued, is paid to full-time employees who have 10 years or more of service to the City. The program is an effort to reduce the sick time liability on the City’s books.
- 1013 **AUTOMATIC OVERTIME** – Account used exclusively by the Emergency Medical Services Division to capture the costs associated with FSLA scheduled overtime for the paramedics.
- 1015 **RELIEF** - Account used exclusively by the Emergency Medical Services Division to capture the costs associated with relief personnel.
- 1020 **OVERTIME** - Compensation to employees for work performed in excess of 40 hours per week.
- 1025 **OCU OVERTIME** - Overtime incurred by the Organized Crime Unit. These costs are reimbursable by grant revenue and are kept separate for reporting purposes.
- 1030 **CERTIFICATION** - Compensation to selected employees for obtaining advanced training and qualifications.
- 1035 **LONGEVITY** - Compensation to employees with more than one year of service. The amount is four dollars per month for each year of service after the first year.
- 1040 **CLOTHING ALLOWANCE** - Clothing cost for employee uniforms.
- 1041 **TOOL ALLOWANCE** - Compensation to employees for costs associated with purchase of specialized tools.
- 1042 **CAR ALLOWANCE** - Compensation to employees who utilize their personal vehicle in conducting City business.
- 1043 **MOTORCYCLE ALLOWANCE** - Compensation to employees who utilize their personal motorcycle in conducting City business.
- 1044 **CLEANING ALLOWANCE** - Compensation to employees to offset cleaning cost for employee uniforms.
- 1055 **TERMINATION PAY (SICK/VAC)** - Cost incurred to pay terminated employees their accrued sick and vacation liability.
- 1060 **FICA** - City's contribution to social security.
- 1065 **RETIREMENT** - City's contribution to the Texas Municipal Retirement System.
- 1066 **VOLUNTEER FIREMEN RETIREMENT** - City's retirement contribution for volunteer fire fighters.
- 1070 **WORKERS COMPENSATION** - Workman's compensation coverage for employees.
- 1075 **UNEMPLOYMENT COMPENSATION** - Unemployment cost associated with terminated employees.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 1080 **INSURANCE - MEDICAL** - Cost to provide employee, retiree and dependents health coverage.
- 1081 **INSURANCE - LIFE** - Cost of providing life insurance for employees.
- 1090 **OTHER BENEFITS** - Cost incurred to provide other benefits such as physical examinations for employees.
- 1099 **ATTRITION** – Salary savings from turnover throughout the fiscal year.
- 2001 **OFFICE SUPPLIES** – Expendable materials used in routine office operations. Included in this account are: calculator tape, folders, purchasing requisition and receiving report books, pens, calendars and copy paper.
- 2002 **POSTAGE** - Cost of postage incurred to send outgoing mail for city divisions.
- 2003 **PROTECTIVE CLOTHING**- Cost of clothing materials used by various divisions in performance of duties. Included in this account are gloves, safety vests and glasses, goggles, rainwear and the purchase of uniforms and jackets.
- 2004 **GAS AND OIL** - Fuel and lubricants used by city vehicles.
- 2005 **MINOR TOOLS** - Hand tools that do not meet the requirements for fixed assets. Included in this account are items such as hammers, screwdrivers and shovels.
- 2006 **CLEANING** - Expendable materials used in routine cleaning operations. Included in this account are glass and abrasive cleaners, detergents, disinfectants, paper towels, mops and brooms.
- 2007 **CHEMICAL** - Chlorine and other chemicals used by various city divisions.
- 2008 **EDUCATIONAL** - Cost of educational materials. Included in this account are manuals and books for departmental training and handouts used to inform the public. Does not include equipment or routine office supplies used in training classes.
- 2009 **MEDICAL** - Cost of miscellaneous medical supplies, excluding materials used by the Emergency Medical Services Division that is accounted in account 2055.
- 2010 **TRAFFIC** - Materials used in the control of traffic flow and safety. Included in this account are safety cones, barricades and sign materials.
- 2014 **FREIGHT** - Cost associated with the delivery of items to the City.
- 2015 **OTHER SUPPLIES** - General supplies used by the various divisions in performing their functions. Included in this account are water coolers, floor mats, batteries, light bulbs, flashlights, spray paint, and duct tape .
- 2016 **JAIL OPERATIONS** - Cost incurred for supplies related to the operation of the jail.
- 2017 **SPECIALIZED SUPPLIES** - Cost incurred for special supplies used in certain operations. Examples include SWAT and DARE supplies.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 2018 **COMPUTER SUPPLIES** - Cost incurred for the operation of microcomputers in the various divisions. Included in this account are computer paper and ribbons.
- 2019 **TRAINING FIELD SUPPLIES** - Cost incurred for the operation of the Fire Training Facility.
- 2030 **SMALL PARTS** - Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.
- 2031 **ATHLETIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the athletic program.
- 2032 **AQUATIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the Aquatic program.
- 2036 **SPECIAL OLYMPICS (SPORT)** - Cost incurred for supplies and other miscellaneous items used in the performance of the SPORT program.
- 2040 **VEHICLE MAINTENANCE** - Automotive parts used by the Vehicle Maintenance Division in the repair of vehicles.
- 2050 **SAFETY** - Miscellaneous items used in the promotion of safety.
- 2055 **EMS DRUGS AND SUPPLIES** - Medical and related supplies used by the Emergency Medical Services Division in providing emergency medical care.
- 2056 **MEDICAL OXYGEN** - Oxygen supplies used by EMS in providing emergency medical care.
- 2075 **TOURISM DEVELOPMENT** – Used for the Hotel/Motel Fund and the Economic Development Fund to account for costs incurred for the marketing and promotion of tourism and development within the City of La Porte.
- 2076 **CITY MAPS** – Used for the Hotel/Motel Fund to account for costs associated with the publication of City maps.
- 2077 **FIREWORKS** – Used for the Hotel/Motel Fund to account for costs related to the annual 4<sup>th</sup> of July Fireworks display and celebration.
- 2078 **CONFIDENTIAL FUNDS** – Used by the Police Department for investigational purposes, such as the purchase of information, services or evidence. Strict guidelines for use of these funds are adhered to.
- 2090 **MACHINERY/TOOLS/EQUIPMENT** - Non-capital expenditures for machinery, tools and equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are calculators and cameras.
- 2091 **OFFICE FURNITURE** - Non-capital expenditures for office furniture that do not meet the \$5,000 minimum expenditure requirement. Items included in this account are chairs, desks and file cabinets.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 2093 **COMPUTER EQUIPMENT** – Non-capital expenditures for computer equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are personal computers, printers, copiers and fax machines.
- 3001 **MEMBERSHIPS AND SUBSCRIPTIONS** - Memberships to professional organizations and subscriptions to professional publications.
- 3020 **TRAINING/SEMINARS** - Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.
- 3021 **SPECIAL 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.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 4015 **PAVING** - Cost incurred for maintenance and repair of streets, curbs, gutters and other paved surfaces.
- 4017 **SEWER PLANT LIFT STATIONS** - Cost incurred for maintenance and repair of sewer plant and related lift stations.
- 4018 **PARK GROUNDS** - Cost incurred for maintenance and repair of park grounds.
- 4019 **RENTAL OF EQUIPMENT** - Cost incurred for rental and maintenance of equipment not specifically identified above. Included in this account is the rental of pagers.
- 4020 **MOTOR POOL LEASE FEES** - Lease fees paid by the various divisions for usage of equipment from the city's motor pool.
- 4021 **VEHICLE MAINTENANCE: OUTSIDE CONTRACTS** - Cost incurred for outside body repair on city vehicles.
- 4022 **RENT: BUILDING/LAND** - Cost incurred for rental of buildings and/or land.
- 4030 **VEHICLE MAINTENANCE: FLEET MAINTENANCE** - Cost incurred by the various divisions by the vehicle maintenance fund for the upkeep of their vehicles.
- 4031 **OTHER VEHICLE MAINTENANCE** - Cost incurred by divisions that elect to perform selective vehicle maintenance.
- 4050 **COMPUTER HARDWARE** - Maintenance cost for the City's computer hardware.
- 4055 **COMPUTER SOFTWARE** - Maintenance cost for the City's computer software. Also includes cost for computer software and updates not meeting the criteria for a fixed asset.
- 4060 **COMPUTER LEASE FEES** - Lease fees paid by the various divisions for the use and replacement of computer equipment.
- 4065 **COMPUTER MAINTENANCE FEES** - Cost incurred by the various divisions by the technology fund for the upkeep of computer equipment and phones.
- 4070 **EMERGENCY MANAGEMENT** - Cost incurred for the operation of emergency management.
- 4080 **BUILDING SECURITY** – Costs incurred by Municipal Court for building security.
- 4081 **TECHNOLOGY** – Costs incurred for technological enhancements for the Municipal Court.
- 5001 **AUDIT** - Cost incurred for professional services related to accounting.
- 5002 **ENGINEERING** - Cost incurred for professional services related to engineering.
- 5003 **LEGAL**-Cost incurred for professional services related to legal services. Includes City Attorney and court costs.
- 5004 **CONSULTING** - Cost incurred for professional services related to consulting.
- 5005 **PERSONNEL SERVICES** - Cost incurred for professional services related to personnel services.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 5006 **FISCAL SERVICES** - Cost incurred for professional services related to fiscal services.
- 5007 **OTHER PROFESSIONAL SERVICES** - Cost incurred for professional services not specifically identified elsewhere.
- 5008 **MEDICAL SERVICES** - Cost incurred for pre-employment physicals and drug tests.
- 5009 **JUDICIAL SERVICES** - Cost incurred for Judicial Services in the Municipal Court operation.
- 5010 **CITY PROSECUTOR** - Cost incurred for providing prosecution for violators of city ordinances.
- 5011 **CLAIMS ADMINISTRATION** - Cost incurred to have a third party administer the City's medical insurance plan.
- 5012 **PROPERTY RESALE SERVICES** – Payment of property taxes to entities for property acquired by the City for the City's use.
- 5013 **PROPERTY APPRAISAL** – Cost incurred by City to have value of property determined by a third party.
- 5014 **ECONOMIC DEVELOPMENT** – Cost incurred for professional services used in conjunction with economic development.
- 5017 **ANNUAL RETREAT COSTS** – Costs incurred for the annual City Council retreat.
- 6001 **UNIFORM/TOWEL CLEANING** - Cost incurred for rental and cleaning of uniforms for selected city employees and cleaning of towels.
- 6002 **PRINTING AND REPRODUCTION** - Cost charged to the various city divisions for printing of forms and photocopy charges.
- 6003 **LEGAL NOTICES** - Cost incurred in the publication of legal notices and other information as required by state law.
- 6004 **ELECTIONS** - Cost related to city elections.
- 6005 **ADVERTISING** - Cost incurred in the advertising of information required by the various city divisions.
- 6006 **MISCELLANEOUS** - Cost incurred for miscellaneous items, including wrecker service and Special Olympics.
- 6007 **INSURANCE - LIABILITY** - Cost incurred to provide various types of liability insurance.
- 6008 **JURY FEES/COURT COSTS** - Cost incurred to provide jury trials.
- 6009 **LANDFILL CHARGES** - Cost incurred to dispose of solid waste at the landfill.
- 6010 **JANITORIAL SERVICES** - Cost incurred to provide for the cleaning of various city facilities by outside contractors.
- 6011 **CLAIMS PAID** - Cost of medical claims paid on behalf of employees and dependents.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 6012 **RE-INSURANCE** - Cost of an umbrella insurance policy for employee and dependent medical insurance.
- 6013 **TCEQ REQUIREMENTS** - Cost incurred in meeting the various requirements of the Texas Commission on Environmental Quality.
- 6014 **LIBRARY COSTS** – Costs associated with the City of La Porte Public Library.
- 6015 **COMMUNITY FESTIVALS** – Costs incurred for various Community Festivals within the City of La Porte.
- 6016 **CHAMBER OF COMMERCE** – Cost incurred to remit a portion of Hotel Occupancy Taxes to the Chamber of Commerce per a written agreement between the City and the Chamber.
- 6017 **EDUCATIONAL FACILITIES** – Used in the Tax Increment and Reinvestment Fund to account for a portion of property taxes collected for the La Porte ISD.
- 6020 **EXPIRED INVENTORY** - Cost incurred in disposing of obsolete or damaged inventory.
- 6021 **DANGEROUS BUILDINGS** – Costs associated with the demolition of dangerous buildings.
- 6022 **CITIZEN CLAIMS** – Cost incurred in the payment of monies directly to providers/claimants by the City in lieu of insurance.
- 6041 **SPECIAL EVENTS** - Cost incurred in the operation of special events.
- 6070 **APPRECIATION PROGRAM** - Cost incurred related to the City's employee appreciation program.
- 6071 **SERVICE AWARDS** - Cost incurred for the purchase of service awards for long tenured employees.
- 6072 **SAFETY RECOGNITION PROGRAM** - Cost incurred for the purchase of items related to the safety program.
- 6091 **BAD DEBT EXPENSE** - Cost incurred related to the disposal of uncollectible account receivable accounts.
- 7001 **ELECTRICAL** - Cost for electrical power service provided to city facilities.
- 7002 **NATURAL GAS** - Cost for natural gas service provided to city facilities.
- 7003 **TELEPHONE** - Cost associated with providing basic telephone and cellular phone service, rental agreements and long distance service to city divisions.
- 7004 **WATER** - Cost for water consumption provided to city facilities.
- 7005 **MISCELLANEOUS UTILITIES** - Cost for miscellaneous utilities not listed above.
- 7006 **CONTRACT SEWER** - Cost for having a portion of the City's sewage treated at a remote location.
- 7007 **HISTORICAL UNDERUTILIZATION** – Used to account for a historical underutilization of water when compared to amounts budgeted.
- 8001 **BUILDING ACQUISITIONS** - Cost to purchase buildings.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 8002 **BUILDING IMPROVEMENTS** - Cost associated with additions and improvements to existing buildings. Costs recorded in this account are considered capital expenditures and have a minimum threshold of \$5,000.00 per project. Improvement projects less than \$5,000.00 are recorded in account 4011.
- 8011 **OFFICE EQUIPMENT** - Cost to purchase office equipment exceeding \$5,000.
- 8012 **WATER TAPS** - Cost associated with the installation of water taps.
- 8013 **SEWER TAPS** - Cost associated with the installation of sewer taps.
- 8014 **WATER LINE REPLACEMENT** - Cost incurred to replace existing water lines.
- 8015 **SEWER LINE REPLACEMENT** - Cost incurred to replace existing sewer lines.
- 8021 **MACHINES, TOOLS & EQUIPMENT** - Cost associated with the acquisition of various machines, tools and equipment exceeding \$5,000.
- 8023 **COMPUTER EQUIPMENT** - Cost for new computer equipment exceeding \$5,000.
- 8026 **METERS AND BOXES** - Cost associated with purchase of water meters and water meter boxes.
- 8027 **TRAFFIC CONTROL DEVICES** - Cost associated with the control of traffic, including the building and maintenance of traffic humps and other similar projects.
- 8028 **FIRE HYDRANTS** - Cost for purchase of fire hydrants.
- 8029 **PAVING** - Cost associated with the building of streets, curbs gutters and paving of other similar projects including sidewalks.
- 8031 **LAND ACQUISITIONS** - Cost to purchase land.
- 8032 **LAND IMPROVEMENTS** - Cost associated with land improvements. This account includes the planting of trees and installation of fencing.
- 8050 **MOTOR VEHICLES** - Cost to acquire motor vehicles.
- 8060 **RECREATION EQUIPMENT** - Cost to acquire recreational equipment.
- 9001-
- 9041 **TRANSFERS TO OTHER FUNDS** - Administrative transfers to other Funds.
- 9037 **TRANSFER FOR DEBT SERVICE** - A transfer from the Utility Fund to the Utility Debt Service Fund to pay for Revenue Bonds and the General Debt Service Fund to pay for Water/Wastewater and Tax Bonds assumed in previous annexations.
- 9038 **DEBT SERVICE - SERIES I** - A transfer for debt service requirements of the La Porte Area Water Authorities Series I debt.

## CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 9039 **DEBT SERVICE - SERIES II** - A transfer for debt service requirements of the La Porte Area Water Authorities Series II debt.
- 9050 **CONTINGENCY** - Used by administration to record costs incurred that are infrequent and were unforeseen at budget preparation time.
- 9051 **EMERGENCY RESPONSE** – To record costs incurred due to a disaster of some sort, such as hurricane.
- 9072 **OPERATORS AGREEMENT** – To account for payments, agreed upon by the City of La Porte and the La Porte Area Water Authority, for the operation, maintenance, repair and management of the LPAWA property.
- 9080 **BILLING FOR CAPITAL RESERVE** - A billing to the three member cities of the La Porte Area Water Authority that is set aside as a reserve for future capital expansion.
- 9997 **SPECIAL PROGRAMS** - A Finance tool used as a space holder for new programs until the money is rolled into appropriate account.