
CITY OF LA PORTE, TEXAS

OPERATING BUDGET



October 1, 2019 - September 30, 2020





This budget is estimated to raise less revenue from property taxes than last year's budget by 84,307, or 0.37%, and of that amount \$818,801 is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Comparison:

	<u>FY2020</u>	<u>FY2019</u>
Adopted Tax Rate	\$0.7100/\$100	\$0.710/\$100
Effective Tax Rate	\$0.6851/\$100	\$0.731/\$100
Effective Operating Rate	\$0.5771/\$100	\$0.617/\$100
Debt Tax Rate	\$0.1050/\$100	\$0.105/\$100
Rollback Tax Rate	\$0.7282/\$100	\$0.771/\$100

Total debt obligation for City of La Porte secured by property taxes: \$3,479,550.

Record Votes:

	<u>BUDGET</u>	<u>TAX RATE</u>
Louis R. Rigby, Mayor	Aye	Aye
Brandon Lundsford, Councilmember – At Large A	Aye	Aye
Steve Gillett, Councilmember – At Large B	Nay	Aye
Danny Earp, Councilmember – District 1	Absent	Absent
Chuck Engelken, Councilmember – District 2	Aye	Aye
Bill Bentley, Mayor Pro-Tem, Councilmember – District 3	Aye	Aye
Thomas Garza, Councilmember – District 4	Nay	Nay
Jay Martin, Councilmember – District 5	Aye	Aye
Nancy Ojeda, Councilmember – District 6	Aye	Aye

Mayor and City Council



Louis Rigby
Mayor



Brandon Lunsford
At-large A



Steve Gillett
At-large B



Danny Earp
District 1



Chuck Engelken
District 2



Bill Bentley
District 3



Thomas Garza
District 4

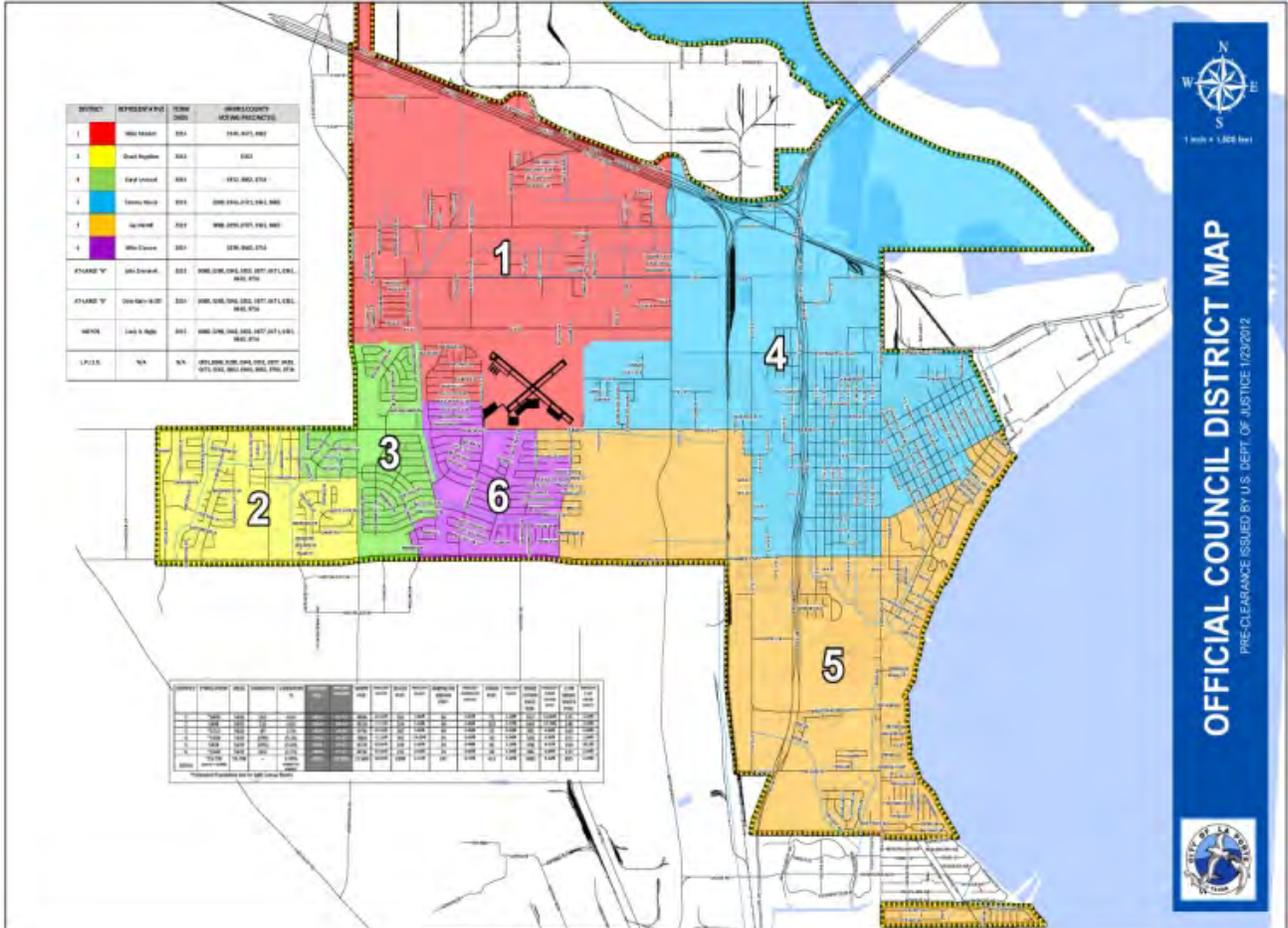


Jay Martin
District 5



Nancy Ojeda
District 6

Council Districts





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of La Porte
Texas**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

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, 2018.

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 2019-2020.

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 2019-2020 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 2019 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.

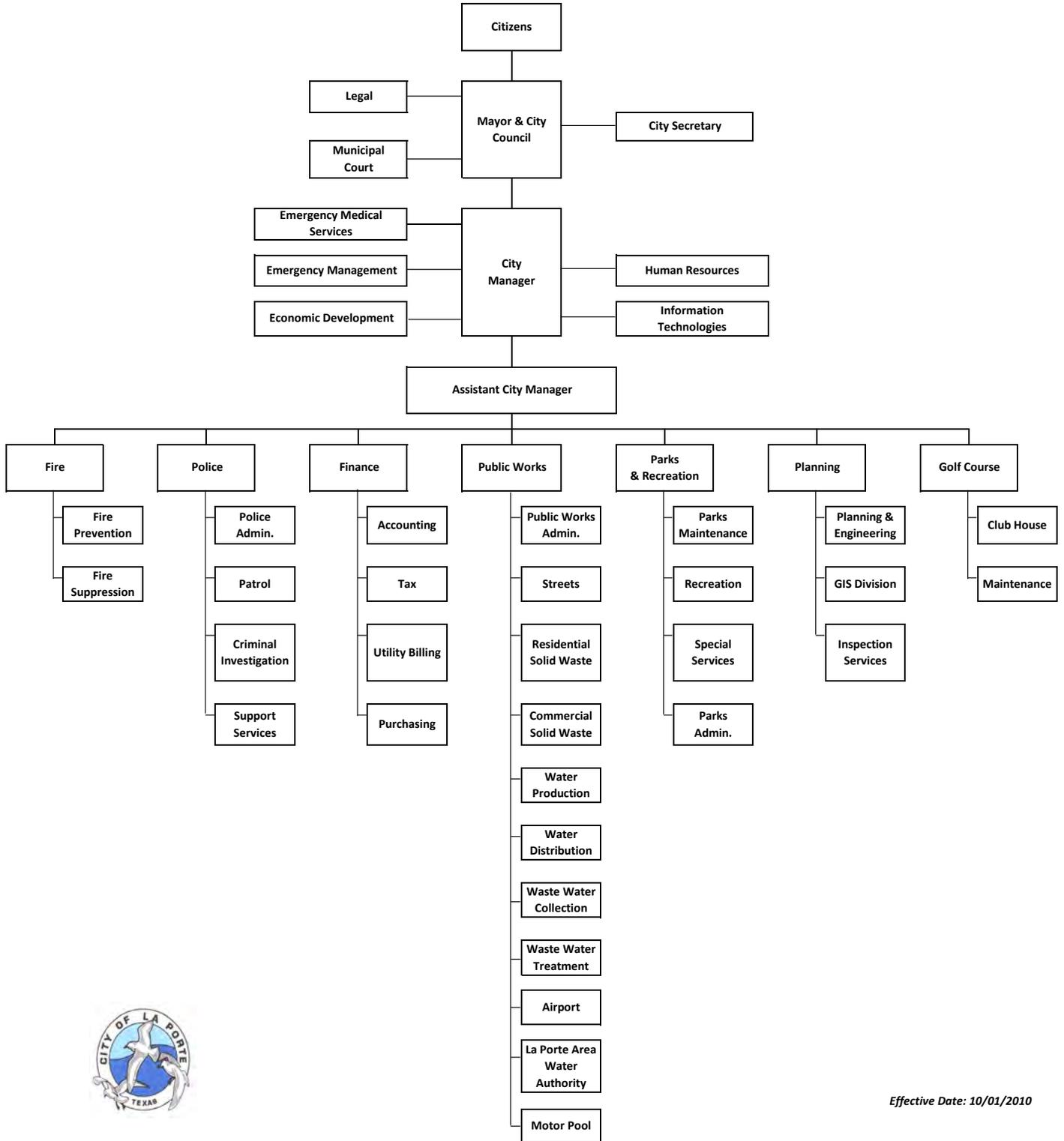
The **Glossary of Terms** is also included and is especially helpful to the lay reader. This section includes the Chart of Revenue Accounts, Chart of Operating Expense Accounts and Glossary of Terms.

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.

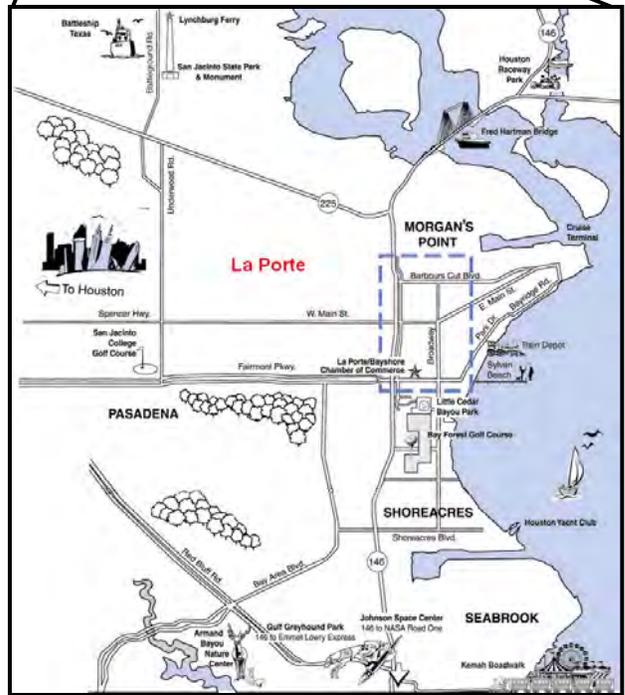
Staff diligently strives to improve the Budget Document each year and participates in the GFOA Distinguished Budget Presentation Award Program. To be eligible for the award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial 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, 2019

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 2019-20 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 9, 2019. 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 2018-19 ORIGINAL <u>ADOPTED BUDGET</u>	FY 2019-20 <u>ADOPTED BUDGET</u>
General Fund	\$ 47,292,923	\$ 54,429,634
Utility Fund	7,229,336	8,287,115
Enterprise Funds	1,548,208	2,398,345
Internal Service Funds	10,652,199	12,157,228
Capital Improvement Funds	17,252,152	11,240,869
Debt Service Funds	4,733,822	4,657,119
Grant Fund	707,388	8,857,843
Street Maintenance Sales Tax Fund	1,238,000	3,195,000
Emergency Services District	1,056,052	1,273,334
Hotel/Motel Fund	693,703	809,777
La Porte Development Corporation	3,550,807	2,929,197
Tax Increment Reinvestment	<u>3,488,681</u>	<u>5,383,569</u>
Total Authorized Operations	\$99,443,271	\$115,619,030

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 and market adjustments 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 2020 budget represents an increase of \$16,175,759, or approximately 16%, 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, as well as, prefunding of \$250,000 for wave pool renovations. Additionally, \$2.35 million has been included for grant matches for drainage projects. Total capital project expenditures included in the budget total \$14.5 million, and transfers from the other funds total nearly \$7.8 million.

While capital improvements continue to be a major focal point in the budget, Council also focused on the employees; consequently, the fiscal year 2020 budget includes a merit pool for employees, funding for civil service increases and just under \$1 million for a market adjustment for non-civil service employees. Fire and EMS employees received a 25% and 20% adjustment in July 2019. The health insurance fund expenditures are projected to increase by approximately 4% from the 2019 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.

A healthy General Fund balance has enabled the City to utilize excess fund balance to cash flow many capital projects. Notable projects included in FY2020 are prefunding for wave pool renovations, park improvements, emergency services projects, 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 \$1,433,829.

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 2019-20 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 2019-20 will mark the thirty-first 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.

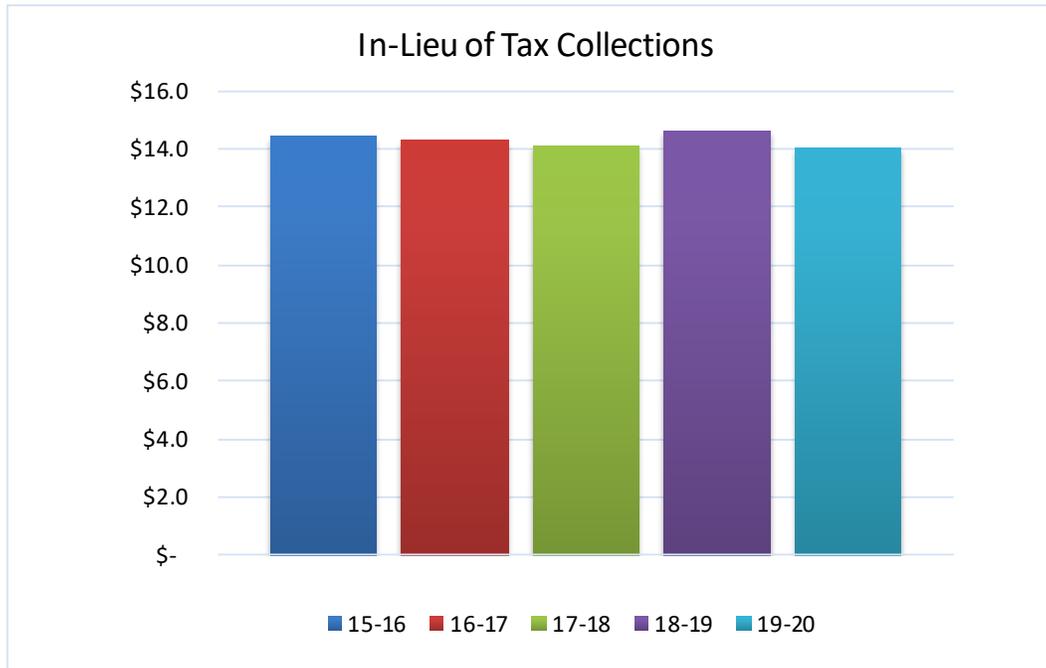
As authorized by state law, the City Council has approved certain exemptions to its citizens. Residential homeowners qualify for a homestead exemption that is equal to 20% of their appraised value, which is the maximum allowed by law. Citizens who are over 65 years of age qualify for an additional exemption, 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 2019-20, the City expects to collect \$22.4 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 2018-19 and projected collections for 2019-20.

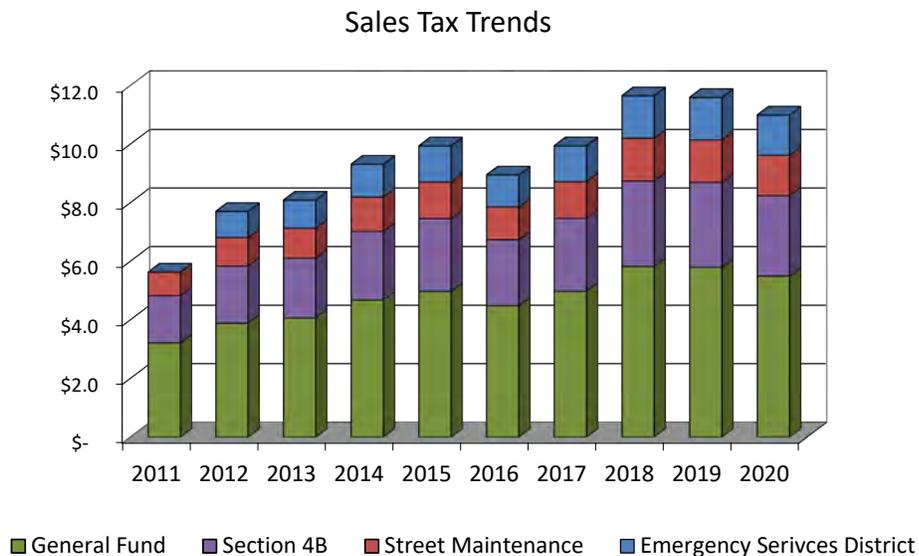


Another major revenue source is the collection of "In Lieu of Tax" payments from companies located in the City's two industrial zones. A description of the in lieu of tax agreements can be found in the "Description of City and Economic Background" section beginning on page 37. The City expects to collect \$14 million from this revenue source. The graph on the following page shows that collections slightly declined from 2016-2018 due to fluctuating inventory levels. New values and inventories are the reason for additional revenues for 2019; however, projections for 2020 are projected to be down approximately \$550,000 lower than current year estimates due to conservative inventory estimates. 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%. The City is entering into new twelve

year IDA contracts, which will become effective January 1, 2020 through December 31, 2031. The new agreements include a modest increase from 63% to 64%. In FY2021, the City should begin to see increased revenues associated with the new contracts as new construction values roll up to 64%.



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 \$5.5 million for the General Fund and \$2.75 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 \$1.38 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 \$3.1 million from this revenue source in fiscal year 2019-20.

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 2019-20 is \$19.9 million. Listed below are major sources of revenues received from services rendered.

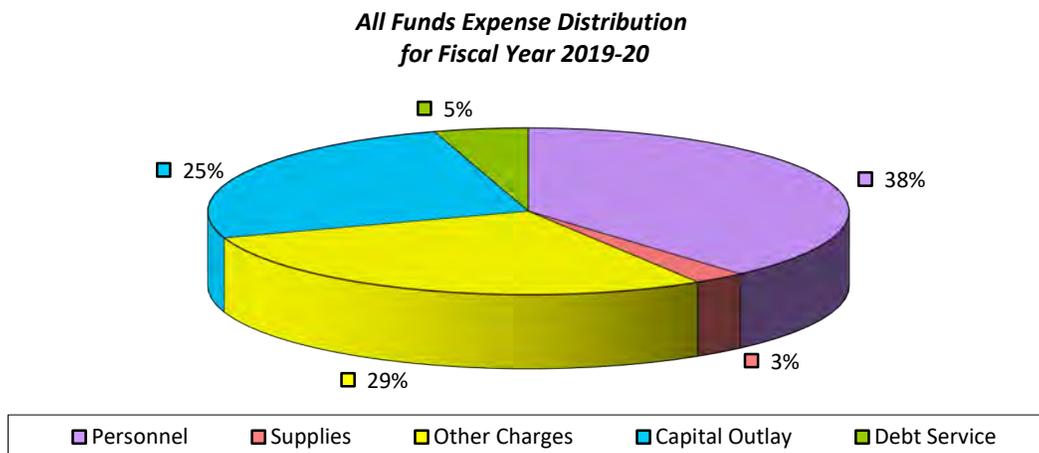
Service Rendered	Projected 2019-20 Resources
Water Production & Distribution	\$ 6,148,852
Wastewater Collection & Treatment	3,432,050
Residential Solid Waste Collection	2,250,000
Golf Course Fees	1,155,732
Motor Pool Lease & Maintenance Fees	4,032,014

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 \$1,029,500 on its idle funds during fiscal year 2019-20. 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 \$25.1 million of the budget. This amount, when coupled with associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 39% of the City's

expense distribution across all funds. Regular salaries, overtime, and benefits account for 60% 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 \$1,433,829, Capital Improvement Projects totaling \$14.4 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 \$2.6 million of the budget.

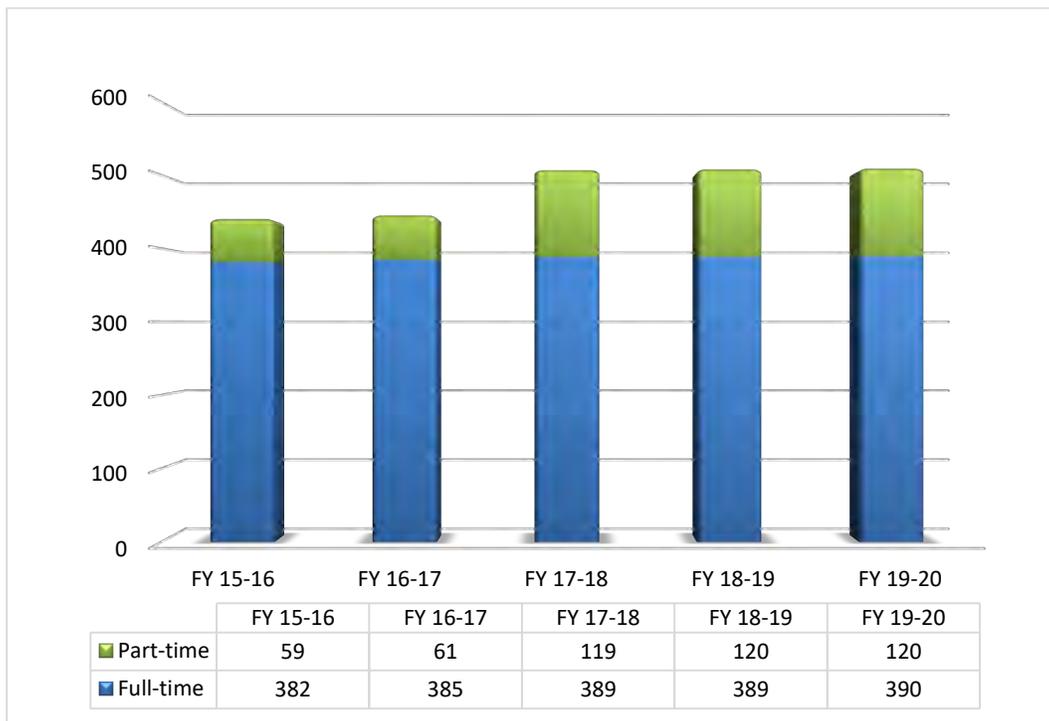
The Other category includes items such as utilities, training and education, and maintenance. This category totals \$28 million and represents 29% of the total budget. One of the largest expenditures in this category is for health insurance claims and administration costs and property insurance, which are both located in the Insurance Fund. These two expenditures total approximately \$9 million annually. The expenditure for utilities, which includes electricity, water and gas, amounts to \$5 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 2019-20 remained unchanged city wide with the exception of the Emergency Services Division. The EMS division roster was increased by the addition of an EMS Captain to provide shift coverage, which was previously covered by the Assistant EMS Chief.

Below is a chart reflecting the personnel changes in the City from FY 2016 through FY 2020.



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 2018-19 are currently estimated at \$52,076,468 which is \$3,916,689 or 8.13% 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 2018-19	Current Estimate 2018-19	Variance	Percent
General Property Taxes	\$ 17,676,500	\$ 18,805,100	\$ 1,128,600	6.38%
Franchise Taxes	2,919,131	2,950,154	31,023	1.06%
Sales Taxes	5,000,000	5,800,000	800,000	16.00%
Industrial Payments	13,750,000	14,554,435	804,435	5.85%
Other Taxes	90,000	90,000	0	0.00%
Licenses & Permits	646,150	988,694	342,544	53.01%
Fines & Forfeits	1,559,550	1,968,070	408,520	26.19%
Charges for Services	4,194,639	4,228,739	34,100	0.81%
Parks & Recreation	278,700	265,500	(13,200)	-4.74%
Recreation & Fitness Center	265,200	239,500	(25,700)	-9.69%
Golf Course	1,153,295	1,109,662	(43,633)	-3.78%
Miscellaneous	100,000	100,000	0	0.00%
Operating Transfers	126,614	126,614	0	0.00%
Interest	<u>400,000</u>	<u>850,000</u>	<u>450,000</u>	112.50%
Total	\$48,159,779	\$ 52,076,468	\$ 3,916,689	8.13%

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.

Sales Taxes are estimated to be higher than originally budgeted by \$800,000 or 16% due to an upward economic trend. The 2019 budget projections were conservative based on global economic conditions; however, this revenue stream is dependent on the energy sector and revenues collected outpaced the prior year.

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.

Licenses and Permits are projected to be higher than originally anticipated due to more development within the City. Many development projects came online earlier than projected.

Fines and forfeits are projected to be up 26% from the original budget due to increased enforcement activity.

Interest revenues - Healthy fund balances and increased investment yields have allowed the City to earn more interest on idle funds.

The revenues for the new fiscal year are projected at \$50,777,377, which is \$2,617,598, or 5.44%, higher than they were compared to the 2018-19 original projection. The revenues for the new fiscal year are shown below:

Category	Original Projection 2018-19	Projection 2019-20	Variance	Percent
General Property Taxes	\$ 17,676,500	\$ 19,005,100	\$ 1,328,600	7.52%
Franchise Taxes	2,919,131	3,104,233	185,102	6.34%
Sales Taxes	5,000,000	5,500,000	500,000	10.00%
Industrial Payments	13,750,000	14,000,000	250,000	1.82%
Other Taxes	90,000	90,000	0	0.00%
Licenses & Permits	646,150	526,489	(119,661)	-18.52%
Fines & Forfeits	1,559,550	1,773,070	213,520	13.69%
Charges for Services	4,194,639	4,226,339	31,700	0.76%
Parks & Recreation	278,700	275,800	(2,900)	-1.04%
Recreation & Fitness Center	265,200	244,000	(21,200)	-7.99%
Golf Course	1,153,295	1,155,732	2,437	0.21%
Miscellaneous	100,000	100,000	0	0.00%
Operating Transfers	126,614	126,614	0	0.00%
Interest	<u>400,000</u>	<u>650,000</u>	<u>250,000</u>	62.50%
Total	\$48,159,779	\$ 50,777,377	\$ 2,617,598	5.44%

Property taxes are projected to increase by 7.5% from the original 2019 original budget. The increase is due to growth in commercial and industrial values.

Franchise Taxes are projected to increase by 6% due to an electrical substation that was added in the prior year. CenterPoint energy provides the City with a recalculation each year in May, and the FY2020 estimate includes a full year at the increased rate.

Sales Taxes are projected to grow by 10% when compared to the 2019 budget. 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 2019 budget by 2%. The 2020 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 (\$14.5 million) due to the uncertainty of inventories housed within the district at January 1st.

Licenses and Permits are projected to decrease from the current year original budget by 18.5%, or approximately \$120,000. The information is based on data gathered by the planning department, which expects development to decline over the coming 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 2018-19 are currently estimated at \$45,192,757, which is \$2,100,166 or 4.44%, less than the fiscal year 2018-19 budget.

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

Department	Budget 2018-19	Current Estimate 2018-19	Variance	Percent
Emergency Services	\$ 5,183,945	\$ 5,227,051	\$ 43,106	0.83%
Police	13,797,264	13,086,882	(710,382)	-5.15%
Golf Course	1,677,782	1,605,809	(71,973)	-4.29%
Administration	5,540,214	5,329,874	(210,340)	-3.80%
Finance	1,671,244	1,604,758	(66,486)	-3.98%
Non-Departmental	6,994,809	6,150,720	(844,089)	-12.07%
Public Works	6,403,775	6,227,810	(175,965)	-2.75%
Parks & Recreation	4,422,483	4,421,064	(1,419)	-0.03%
Planning & Engineering	<u>1,601,407</u>	<u>1,538,789</u>	<u>(62,618)</u>	-3.91%
Total	\$ 47,292,923	\$ 45,192,757	(\$ 2,100,166)	-4.44%

The General Fund expenditures for the 2020 fiscal year are budgeted at \$54,429,634, which is \$7,136,711, or 15%, greater than the 2018-19 budget. The expenditures, by department, for the new fiscal year are shown below:

Department	Budget 2018-19	Budget 2019-20	Variance	Percent
Emergency Services	\$ 5,183,945	\$ 6,371,981	\$ 1,188,036	22.92%
Police	13,797,264	13,814,064	16,800	0.12%
Golf Course	1,677,782	1,671,137	(6,645)	-0.40%
Administration	5,540,214	5,677,308	137,094	2.47%
Finance	1,671,244	1,650,324	(20,920)	-1.25%
Non-departmental	6,994,809	12,202,031	5,207,222	74.44%
Public Works	6,403,775	6,701,206	297,431	4.64%
Parks & Recreation	4,422,483	4,630,554	208,071	4.70%
Planning & Engineering	<u>1,601,407</u>	<u>1,711,029</u>	<u>109,622</u>	6.85%
Total	\$ 47,292,923	\$ 54,429,634	\$ 7,136,711	15.09%

Of the thirty-three different General Fund divisions comprising these Departments, ten (10) budgeted at amounts equal to or less than their 2018-19 budget level and eleven (11) have budgets less than 5% greater than the previous year. These divisional variances are discussed in further detail below.

Fire Suppression – The Fire Suppression division is increasing by 23% over the prior year budget. The bulk of the increase is associated with a 25% raise, which became effective in July 2019, for fire engineers. In addition this division’s budget includes new tablets and mounts for first responder fire trucks, which will improve field capabilities.

Emergency Medical Services – The EMS division is increasing by 22% over the prior year budget. This increase is mainly attributed to 20% raises for paramedics. The raises became effective in July 2019. A new EMS captain was also added to the 2020 budget.

Emergency Management – The Emergency Management division’s budget increased by 11% due to an audit of technology lease fees. The Emergency Operations Center is housed in this budget and technology lease fees were adjusted to cover computer and telephone replacements for the EOC.

Human Resources – This division has an increase of 10.8% due to an enhancement of the employee appreciation program and additional funding for city employee events.

Legal – The growth in the Legal division is associated with payroll taxes and benefits related to moving the legal staff to the City payroll.

City Council – The 27% increase in the City Council division is attributed to a reclassification of expenditures. The costs of council dinners, supplies for proclamations and council shirts are among the items that have been moved from the City Secretary’s budget. Additionally, the training budget has been increased for new City Council members.

Non-Departmental – A \$5.2 million dollar increase in this budget is due mainly to transfers for capital improvement projects. The General Fund is programmed to send \$3.7 million more in FY2020 to fund general capital improvement projects. Additionally, the nearly \$1 million funding for the employee market adjustments have been budgeted in the non-departmental division. The non-departmental budget also includes funding of \$185,000 for a new building maintenance division.

Public Works Administration – Increases in technology lease fees, memberships & subscriptions and tuition reimbursements costs account for the increase of 8.5% in the Public Works Administration division.

Recreation – The main driving factor for the increase in the recreation division is seasonal earnings. The seasonal earnings are for summer employees such as lifeguards and recreation leaders. The summer programs have expanded due to increased participation. The budget also includes \$15,000 for repairs to the wood flooring at the recreation and fitness center.

Planning and Engineering – The Planning and Engineering budget includes a Right of Way connectivity study for \$30,000.

Utility Fund Revenues

The Utility Fund revenues for fiscal year 2018-19 are currently estimated at \$8,327,050, which is \$59,800 higher than originally projected. The revenues, by revenue category, for the current fiscal year are shown below:

Category	Original Projection	Current Estimate	Variance	Percent
	2018-19	2018-19		
Other	\$ 6,500	\$ 7,000	\$ 500	7.69%
Water	4,759,000	4,794,000	35,000	0.74%
Sewer	3,431,750	3,441,050	9,300	0.27%
Interest	<u>70,000</u>	<u>85,000</u>	<u>15,000</u>	0.27%
Total	\$ 8,266,050	\$ 8,327,050	\$ 59,800	0.72%

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 on the following page.

Category	Original Projection 2018-19	Projection 2019-20	Variance	Percent
Other	\$ 6,500	\$ 7,000	\$ 500	7.69%
Water	4,759,000	4,794,000	35,000	0.74%
Sewer	3,431,750	3,432,050	300	0.01%
Interest	<u>70,000</u>	<u>85,000</u>	<u>15,000</u>	21.43%
Total	\$ 8,266,050	\$ 8,318,050	\$ 50,800	0.61%

The revenues for the new fiscal year are projected at \$8,318,050, which is \$50,800 greater than the 2018-19 original projection. Sewer sales are approximately 85% of water sales. Water revenues are projected to increase due to new residential development within the City. 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 2018-19 are currently estimated at \$7,104,135, which is \$125,201, or 1.73% less than the Fiscal Year 2018-19 original budget. The expenses, by division, for the current fiscal year are shown below:

Department	Budget 2018-19	Current Estimate 2018-19	Variance	Percent
Water Production	\$ 636,996	\$ 605,673	(\$ 31,323)	-4.92%
Water Distribution	1,019,613	1,047,553	27,940	2.74%
Wastewater Collection	1,115,832	1,095,132	(20,700)	-1.86%
Wastewater Treatment	1,351,576	1,337,342	(14,234)	-1.05%
Utility Billing	658,488	661,319	2,831	0.43%
Non-departmental	<u>2,446,831</u>	<u>2,357,116</u>	<u>(89,715)</u>	-3.67%
Total	\$ 7,229,336	\$ 7,104,135	(\$ 125,201)	-1.73%

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

The expenses for the new year are budgeted at \$8,287,115, which is \$1,057,779, or 14.63% higher than the current fiscal year. The expenses, by department, for the upcoming fiscal year are shown below:

Department	Budget 2018-19	Budget 2019-20	Variance	Percent
Water Production	\$ 636,996	\$ 645,663	\$ 8,667	1.36%
Water Distribution	1,019,613	1,086,816	67,203	6.59%
Wastewater Collection	1,115,832	1,174,801	58,969	5.28%
Wastewater Treatment	1,351,576	1,408,946	57,370	4.24%
Utility Billing	658,488	718,253	59,765	9.08%
Non-departmental	<u>2,446,831</u>	<u>3,252,636</u>	<u>805,805</u>	32.93%
Total	\$ 7,229,336	\$ 8,287,115	\$ 1,057,779	14.63%

The rising costs in the water and wastewater divisions is partially due to shared costs for a valve tool and pressure washer. Additionally, vehicle lease fees, maintenance fees and fuel costs are driving budget increases. The Water Distribution division also includes additional fire hydrants for \$7,000. The Waste Water Treatment division includes funding for roof repair at the Public Works building for \$9,500 and the replacement of SCBA

airpaks for \$12,747. The utility billing division increased because of onsite training and hydrant meter replacements. The non-department division includes \$600,000 for a transfer for utility capital improvement projects. Additionally, the cost of water increased by \$115,000, and the budget includes increased funding for meter boxes association with development within a new subdivision in the City.

Utility Fund Overall Fund Condition

The projected 2020 end-of-year working capital balance for the Utility Fund is \$7,948,676, which is approximately 96%, or 350 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 9/30/20 of \$78,002, which is 314 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 \$2,234,956, which leaves the fund with an estimated 353 days of working capital at 9/30/20. The fund includes slight increases in costs for equipment and repairs and a valve replacement project totaling \$180,000. Funding has also been included for the City's share of an expansion at the Southeast Water Plant. The cost of water increased slightly; otherwise, operational costs in this fund remain stable.

Internal Service Funds

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

The Motor Pool Fund will expend \$1,433,829 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, \$278,828 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, \$540,000 for property insurance and \$7.0 million for estimated health insurance claims. \$550,000 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 Economic 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 2019-20 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 2019-20 budget includes approximately \$14.5 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 2020 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 2019-20 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 2020, 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 be \$540,000, which is up from \$470,000. Worker's compensation premiums are expected to remain steady at \$275,000. 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, 2018.

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

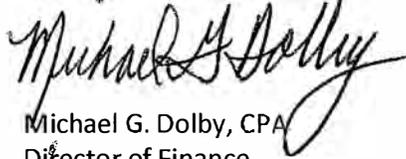
The preparation of the budget on a timely basis could not have been accomplished without the efforts and dedication of the staff of the Department of Finance. We would like to express our appreciation to our staff and other personnel from various departments who assisted in its preparation.

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 \$90 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
Fire											
Prevention	X								X		
Suppression	X								X		
Emergency Medical Services	X								X		
Police											
Administration	X										
Patrol	X										
Criminal Investigation	X										
Support Services	X										
Administration											
Administration/City Manager	X										
Community Investment	X										
Hotel/Motel										X	
Economic Development											X
Human Resources	X										
Liability/Risk Division						X					
Employee Health Services						X					
Municipal Court	X										
Information Technologies	X						X				
City Secretary	X										
Legal	X										
City Council	X										
Finance											
Accounting	X										
Purchasing	X										
Tax	X										
Non-Departmental	X	X									
Utility Billing		X									
Public Works											
Administration	X										
Streets	X							X			
Residential Solid Waste	X										
Commercial Solid Waste	X										
Water Production		X									
Water Distribution		X									
Waste Water Collection		X									
Waste Water Treatment		X									
Airport			X								
La Porte Area Water Authority				X							
Motor Pool (Equipment Services)					X						
Parks & Recreation											
Parks Maintenance	X										
Recreation	X										
Special Services	X										
Administration	X										
Planning											
Planning & Engineering	X										
Geographic Information Systems	X										
Inspections	X										

Abbreviations:

- G – General Fund
- U – Utility Fund
- A – Airport Fund
- WA – La Porte Area Water Authority
- MP – Motor Pool Fund
- I – Insurance Fund
- T – Technology Fund
- SM – Street Maintenance Fund
- ES – Emergency Services District
- 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 2019-20 Budget Process is as follows:

Saturday	March 23	Pre-Budget Workshop with Council Staff receives direction regarding Long-Range Plans and Capital Goals
Tuesday	April 23	Budget Kickoff – Initial Discussion and Packet Distribution Begin Departmental Input Estimates and Projections
Friday	May 17	Proposed Budgets to Finance Preliminary Revenue Estimates/Projections Completed
Friday	May 31	Proposed budgets to City Manager (Revenues & Expenditures)
Week	June 10-14	City Manager review with Departments
Thursday	June 20	Final Revenue Estimates Prepared
Friday	July 5	Budget review completed by City Manager
Monday	July 22	City Manager sends City Council Proposed Budget
Monday	Aug 12	City Council to determine place and time of Public Hearing
Week	Aug 12-16	City Manager Budget Workshops with Council
Thursday	Aug 22	Post Notice of Public Hearing and Notice of Property Tax Revenue Increase
Monday	Sep 9	Public Hearing on FY2019-20 Budget
Monday	Sep 9	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.

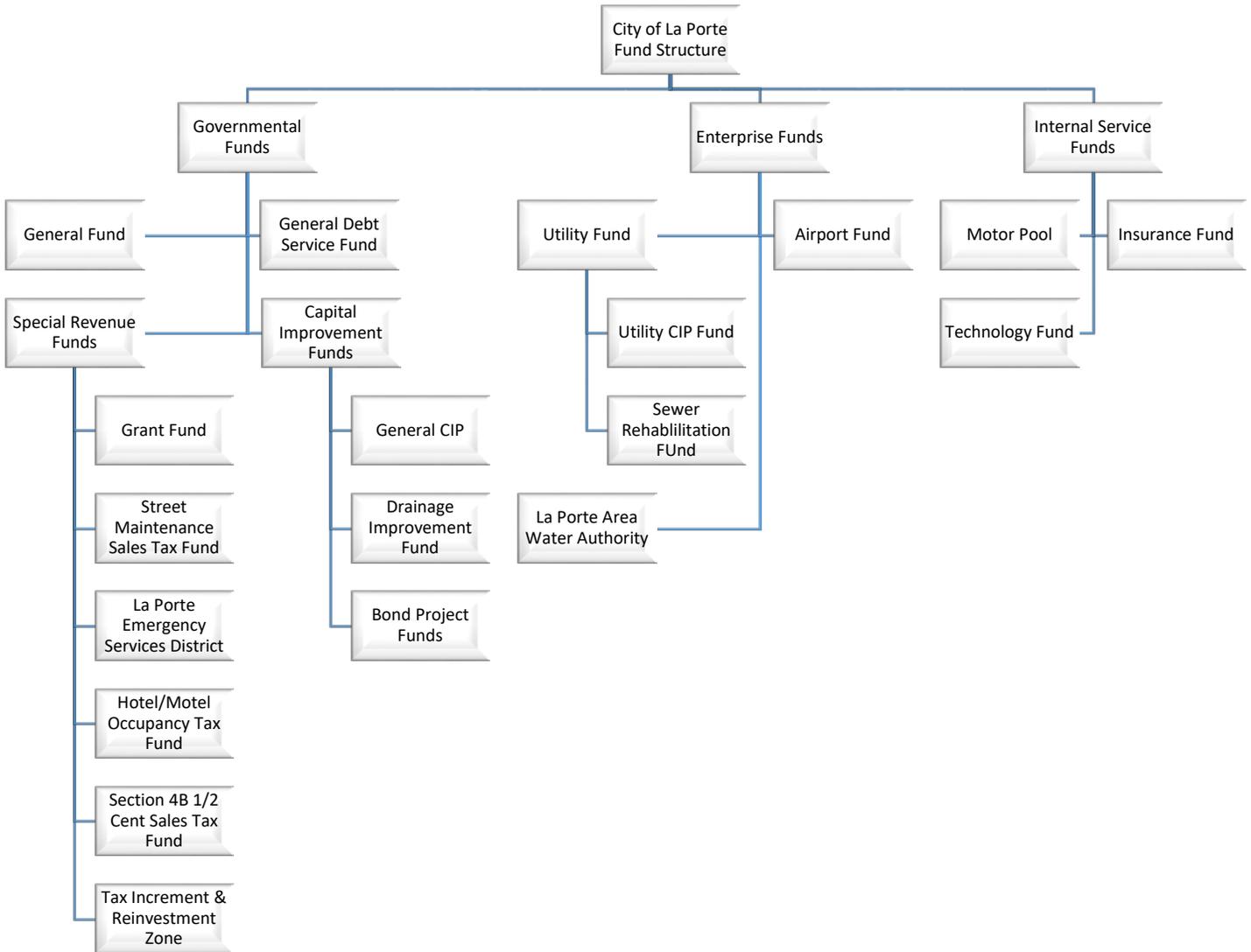
Drainage Improvement Fund – Used to account for drainage maintenance throughout the City.

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.

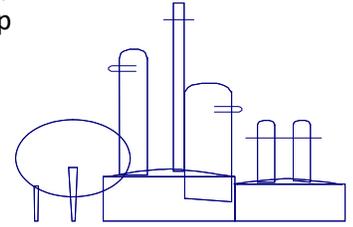
LOCAL ECONOMIC SUMMARY

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 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 Barbour's 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%. The City is currently executing new contracts which will be effective January 1, 2020 for the more than 140 companies that reside in the City's industrial district. 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 2018 was an estimated 35,371 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>
2018	35,371	285	0.8%
2017	35,086	(62)	(0.2%)
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%

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
COUNCIL GOAL NO. 1: IMPROVE INFRASTRUCTURE														
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			
COUNCIL GOAL NO. 2: PRESERVE HERITAGE														
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
COUNCIL GOAL NO. 3: DISASTER PREPAREDNESS														
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									
COUNCIL GOAL NO. 4: ENCOURAGE ECONOMIC/RETAIL DEVELOPMENT														
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
COUNCIL GOAL NO. 5: PROVIDE SUPERIOR CUSTOMER SERVICE														
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		
COUNCIL GOAL NO. 6: REVITALIZE SH 146 & ELIMINATE BLIGHT														
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
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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 09/30/19	FY 19-20 Revenues	FY 19-20 Expenses	Balance 09/30/20	Change in Fund Balance
Governmental Fund Types:					
General Fund	\$ 53,769,929	\$ 50,777,377	\$ 54,429,634	\$ 50,117,672	\$ (3,652,257)
Grant Fund	2,166,242	8,449,254	8,857,843	1,757,653	(408,589)
Street Maintenance Sales Tax	1,798,312	1,400,000	3,195,000	3,312	(1,795,000)
Emergency Services District	1,245,422	1,380,000	1,273,334	1,352,088	106,666
Hotel/Motel Occupancy Tax	1,563,007	765,000	809,777	1,518,230	(44,777)
Section 4B Sales Tax	3,865,797	2,800,000	2,929,197	3,736,600	(129,197)
Tax Increment Reinvestment	1,286,699	5,508,293	5,383,569	1,411,423	124,724
Total Governmental Types	65,695,408	71,079,924	76,878,354	59,896,978	(5,798,430)
Enterprise:					
Utility	7,917,741	8,318,050	8,287,115	7,948,676	30,935
Airport	102,182	66,500	90,680	78,002	(24,180)
La Porte Area Water Authority	2,955,965	1,586,656	2,307,665	2,234,956	(721,009)
Total Enterprise	10,975,888	9,971,206	10,685,460	10,261,634	(714,254)
Internal Service					
Motor Pool	5,571,624	3,657,278	2,834,770	6,394,132	822,508
Insurance Fund	864,942	8,887,771	9,043,630	709,083	(155,859)
Technology Fund	2,233,888	437,736	278,828	2,392,796	158,908
Total Internal Service	8,670,454	12,982,785	12,157,228	9,496,011	825,557
Capital Improvement:					
General	424,056	8,445,950	8,695,869	174,137	(249,919)
Utility	1,351,347	625,000	1,715,000	261,347	(1,090,000)
Sewer Rehabilitation	586,699	303,500	350,000	540,199	(46,500)
Drainage Improvement Fund	391,606	286,500	480,000	198,106	(193,500)
Total Capital Improvement	2,753,708	9,660,950	11,240,869	1,173,789	(1,579,919)
Debt Service:					
General	4,408,782	4,686,664	4,657,119	4,438,327	29,545
Total Debt Service	4,408,782	4,686,664	4,657,119	4,438,327	29,545
Total All Funds	\$ 92,504,240	\$ 108,381,529	\$ 115,619,030	\$ 85,266,739	\$ (7,237,501)

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), municipal court (technology and security) and park zone funds.

Street Maintenance Sales tax – The 100% decrease is due to street maintenance projects. The fund utilizes sales tax revenues passed for street maintenance and is not designed to build up fund balance.

Airport Fund – The 24% decrease in the airport fund is associated with matching funds for the RAMP grant. Funds will be utilized to upgrade 42 guidance signs at the airport.

La Porte Area Water Authority – The 24% decrease is due to expenditures for the LPAWA's share of an expansion at the Southeast Water Plant.

Motor Pool Fund – the 18% increase in fund balance is due to fewer replacements scheduled for the 2020 fiscal year. This fund is designed to build reserves for upcoming replacements.

Insurance Fund – the 18% 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.

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

Utility CIP Fund – 81% decrease due to planned capital improvement projects.

Drainage Improvement Fund – 49% 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.

ORDINANCE 2019-3756

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF LA PORTE, TEXAS, FOR THE PERIOD OF OCTOBER 1, 2019, THROUGH SEPTEMBER 30, 2020; 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, 2019, through September 30, 2020, 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, 2019, and a public hearing scheduled for September 9, 2019, 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, 2019, through September 30, 2020.

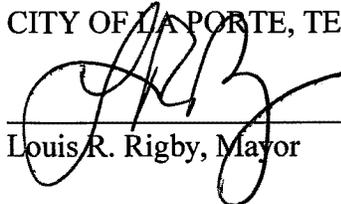
SECTION 2: Be it FURTHER ORDAINED, that the said City Council finds that all things requisite and necessary to the adoption of said Budget have been performed as required by charter or statute.

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.

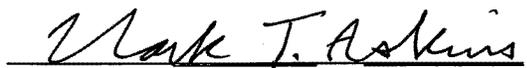
PASSED AND APPROVED this, the 9th day of September, 2019.

CITY OF LA PORTE, TEXAS



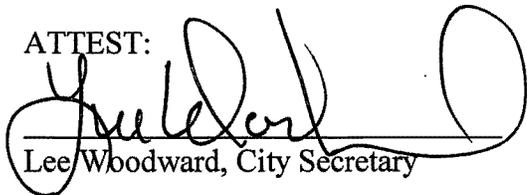
Louis R. Rigby, Mayor

APPROVED AS TO FORM:



Clark T. Askins, Assistant City Attorney

ATTEST:



Lee Woodward, City Secretary

RESOLUTION NO. 2019-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PORTE, TEXAS, ADOPTING THE 2019 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 2019 tax appraisal roll; and

WHEREAS, the City Council is of the opinion that the 2019 appraisal roll with the amounts shown therein should be adopted; and

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, 2019, property with a total appraised value of \$3,825,270,720.00 and a total taxable value of \$3,150,924,309.00; and

WHEREAS, new personal property added to the appraisal roll had a total taxable value of \$818,801.00 as of January 1, 2019.

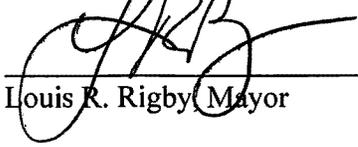
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA PORTE, THAT:

Section 1. The 2019 tax appraisal roll, showing that there was situated in the City of La Porte, as of January 1, 2019, property with a total appraised value of \$3,825,270,720.00 and a total taxable value of \$3,150,924,309.00, as submitted by the Harris County Appraisal District, is hereby adopted.

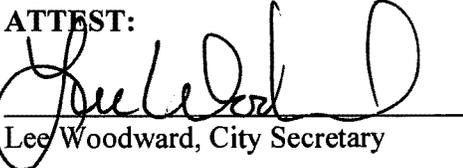
Section 2. The City Council officially finds, determines, recites, and declares that a sufficient written notice of the date, hour, place, and subject of this meeting of the City Council was posted at a place convenient to the public at the offices of City of La Porte for the time required by law preceding this meeting, as required by the Open Meetings Act, 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 9th **day of** September, **2019.**

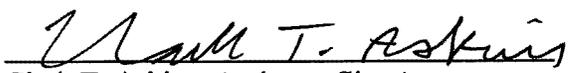
CITY OF LA PORTE, TEXAS



Louis R. Rigby Mayor

ATTEST:


Lee Woodward, City Secretary

APPROVED AS TO FORM:


Clark T. Askins, Assistant City Attorney

ORDINANCE NO. 2019-3757

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, 2019, and ending September 30, 2020, 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 2019, 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.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THIS TAX RATE WILL EFFECTIVELY BE RAISED 4.85 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

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

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

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

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

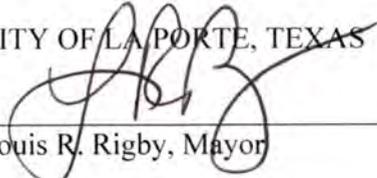
Section 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

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

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

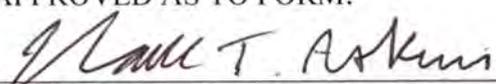
PASSED AND APPROVED this, the 30th day of September, 2019.

CITY OF LA PORTE, TEXAS



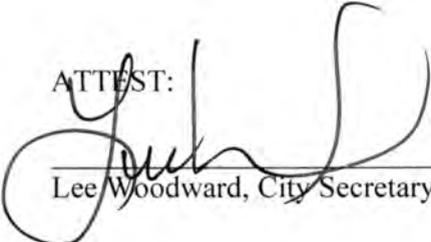
Louis R. Rigby, Mayor

APPROVED AS TO FORM:



Clark T. Askins, Assistant City Attorney

ATTEST:



Lee Woodward, City Secretary

WATER AND SEWER RATES

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

RATES FOR WATER SERVICE

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

A. Residential Use:

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

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

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

C. Commercial and Industrial Use:

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

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

D. Volume Charges;

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

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

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

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

\$2.98 per 1,000 gallons.

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

\$3.28 per 1,000 gallons.

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

\$3.77 per 1,000 gallons.

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

RATES FOR SEWER SERVICES

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

A. Residential Use:

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

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

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

C. Commercial and Industrial Use:

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

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

D. Volume Charges:

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

Residential: \$3.00 per 1,000 gallons.

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

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

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

Residential:

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

Commercial and Industrial:

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

Multi-Units:

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

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

Fiscal Year	Total Assessment	Tax Rate	Assessed Levy	Total Current Taxes Collected	Percentage of Levy Collected
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%
18-19	3,400,868,119	0.71	24,146,164	23,919,063	99.1%

Assessment basis for all years is 100%, with the exception of the current year.

**CITY OF LA PORTE
ANALYSIS OF TAX RATE
FOR FISCAL YEAR 2019-2020**

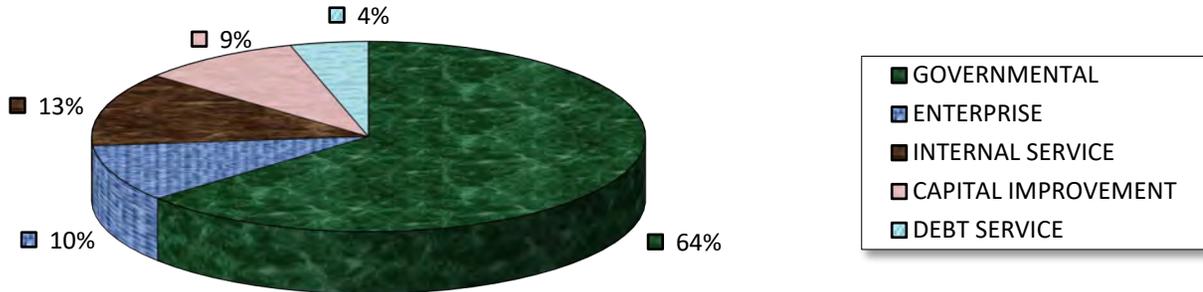
Appraised Valuation (100% Market)	3,825,270,720
Less Exemptions	674,346,411
Total Assessed (Taxable) Value	3,150,924,309
Tax Rate (Cents Per \$100 Valuation)	0.71
Total Levy	22,371,563
Estimated Collection Rate	98.5%
Estimated Tax Collections	22,035,990
Allocated to General Fund (Rate of .605)	18,777,146
Allocated to Debt Service (Rate of .105)	3,258,843

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

	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
REVENUES				
General Property Taxes	\$ 22,187,216	\$ 20,823,021	\$ 22,267,116	\$ 22,424,100
Franchise Taxes	2,621,035	2,919,131	2,950,154	3,104,233
Sales Taxes	11,656,943	10,000,000	11,600,000	11,000,000
Industrial Payments	14,147,728	13,750,000	14,554,435	14,000,000
Other Taxes	887,860	790,000	840,000	840,000
License & Permits	668,808	646,150	988,694	526,489
Fines & Forfeits	2,092,419	1,688,550	2,182,874	1,912,570
Charges for Services	9,093,327	9,345,067	9,426,958	9,762,085
Parks & Recreation	262,248	278,700	265,500	275,800
Recreation & Fitness	237,387	265,200	239,500	244,000
Employee Health Services	5,424,450	6,007,869	6,085,861	6,160,680
Water Revenue	6,378,977	5,984,341	6,008,059	6,224,852
Wastewater Revenue	3,660,824	3,431,750	3,441,954	3,432,050
Intergovernmental	893,006	242,706	399,830	8,303,904
Miscellaneous	195,683	102,850	122,314	105,850
Other Financing Sources	126,359	125,816	125,816	125,804
Operating Transfers - In	10,316,485	7,818,177	7,578,895	13,401,319
Interest Income	1,172,287	577,700	1,366,402	1,029,500
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUE ALL FUNDS	\$ 92,023,042	\$ 84,797,028	\$ 90,444,362	\$ 102,873,236
	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
EXPENDITURES				
Personal Services	\$ 33,720,082	\$ 36,208,214	\$ 35,169,142	\$ 37,907,444
Supplies	2,650,077	2,385,663	2,386,768	2,563,821
Services and Charges	25,673,760	25,092,054	24,253,722	26,681,174
Capital Outlay	7,692,700	19,716,660	18,461,849	25,024,584
Debt Service	4,526,924	4,733,822	4,733,822	4,657,119
Operating Transfers - Out	10,316,485	7,818,177	7,578,895	13,401,319
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TOTAL EXPENDITURES ALL FUNDS	\$ 84,580,028	\$ 95,954,590	\$ 92,584,198	\$ 110,235,461

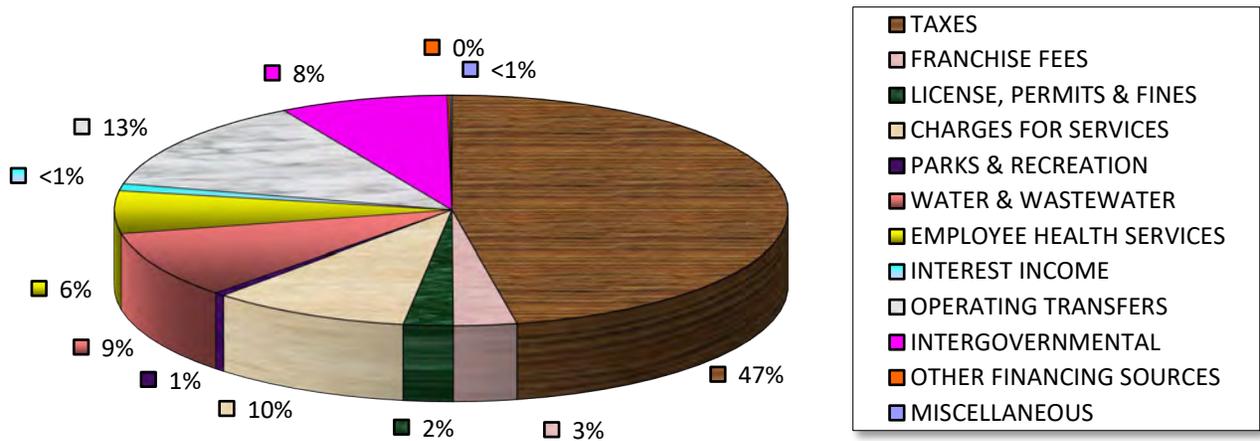
CONSOLIDATED SUMMARY

REVENUES BY FUND TYPE
FISCAL YEAR 2019-20



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY FUND TYPE, FOR FISCAL YEAR 2019-20

ALL FUNDS BY REVENUE TYPE
FISCAL YEAR 2019-20



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR ALL FUNDS, BY REVENUE TYPE, FOR FISCAL YEAR 2019-20

**City of La Porte
Revenue Projection Rationale
For Year 2019-20**

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.

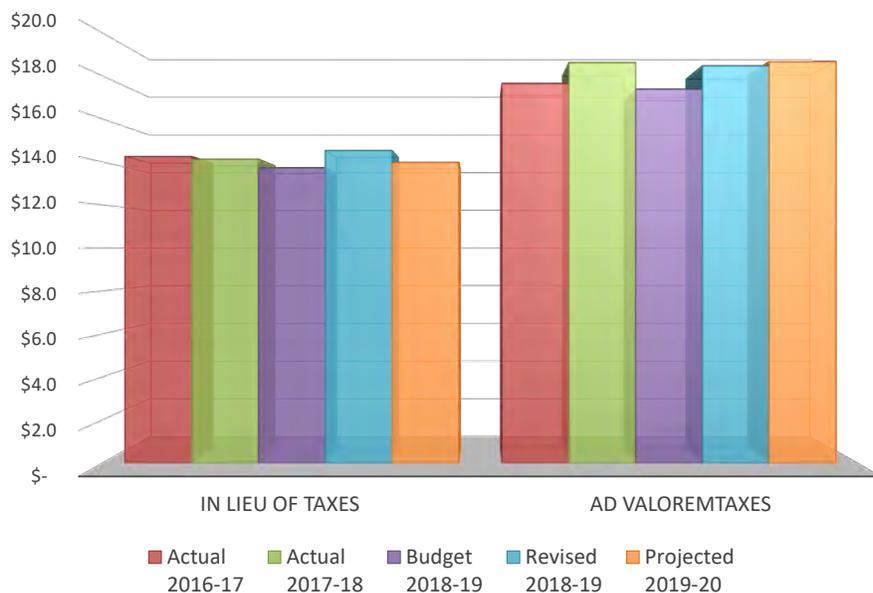
It is the City of La Porte's policy to remain conservative on all estimates made in regard to the collection of revenues. This philosophy prevents us from having to make major adjustments during the year because revenues were based on overly optimistic assumptions.

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 28% of total general fund revenues. These payments are made by companies located in the City's two industrial zones. The City enters into a contract with each company. The In-Lieu taxable value is 63%. The FY2019 projection is showing a decrease compared with the FY2019 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 2019-20**

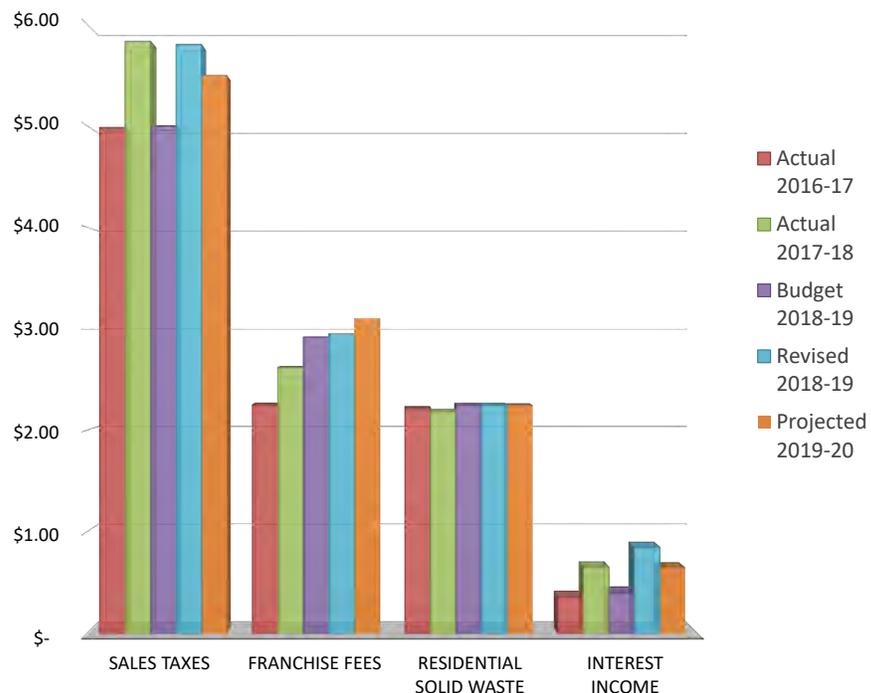
Sales Tax - The City’s General Fund receives a 1% tax on taxable (as defined by state statutes) retail sales occurring in the City. FY2020 projections are anticipated to remain steady. The majority of the sales tax revenues generated are from manufacturing and service industries. (The Street Maintenance 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 76% 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 FY2020.

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. Weather is a factor that can affect this revenue stream; therefore, a more conservative approach is utilized for projections.

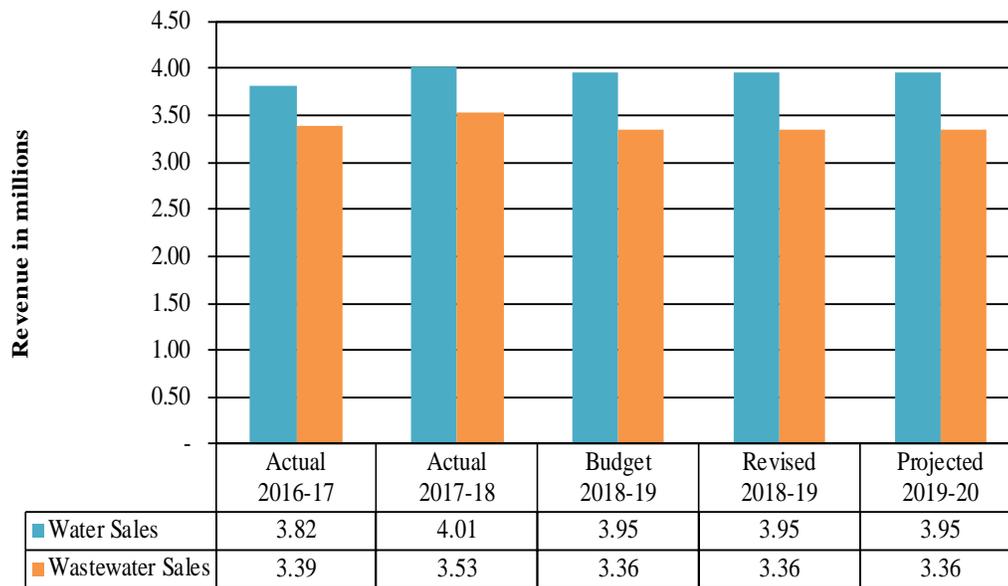
Interest Income - This revenue source is calculated based on estimated cash collections and disbursements. The estimated cash flow is then multiplied by the estimated interest rates expected in the new year. Our fiscal year 2019-20 investment income estimate is based on a rate of 2%.



City of La Porte
Revenue Projection Rationale, Continued
For Year 2019-20

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.



Rental of Space accounts for 93% 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.

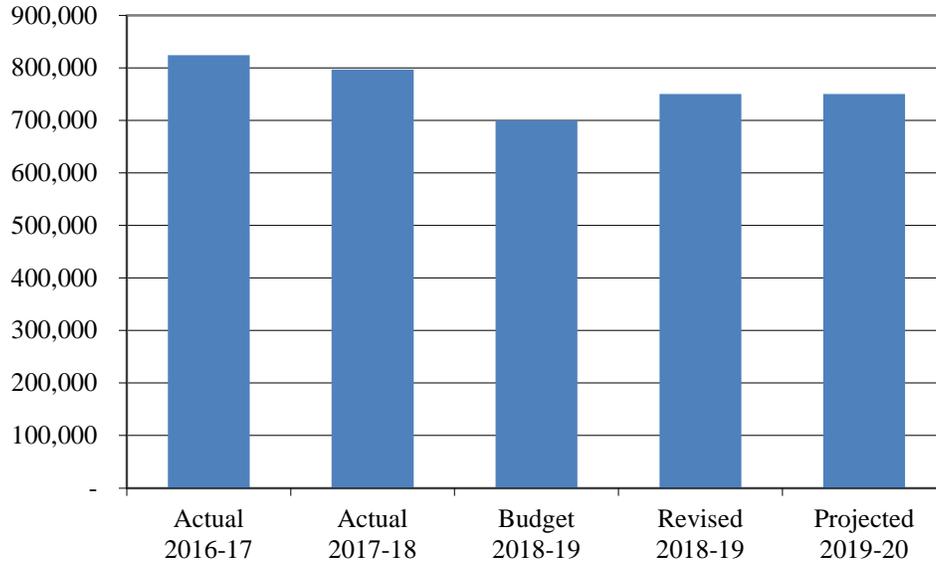
Charges for Services represent 99% of total **Motor Pool Fund** revenue. Lease and maintenance fees are based on anticipated costs of providing vehicles of all types to City Departments. Historical data is used to determine estimates of maintenance, fuel, lubrication and replacement for these vehicles.

Charges to Departments represent 61% 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. The City will be sending \$2,000,000 from the General Fund in FY2020.

Charges for Services represent 95% of total **Technology Fund** revenue. Lease fees are based on future replacement costs for telephones, various networks and server systems.

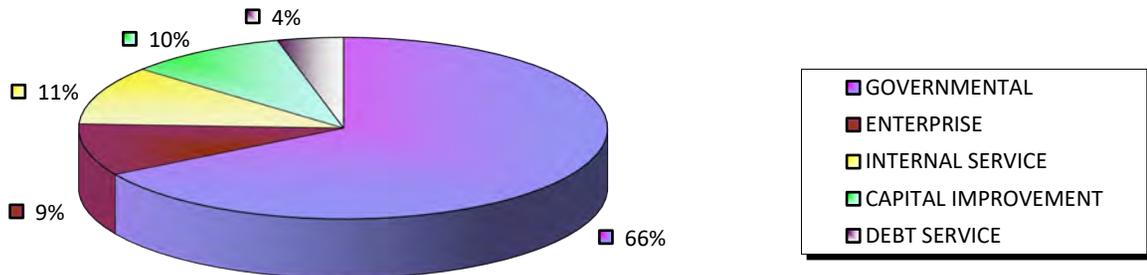
**City of La Porte
Revenue Projection Rationale, Continued
For Year 2019-20**

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.



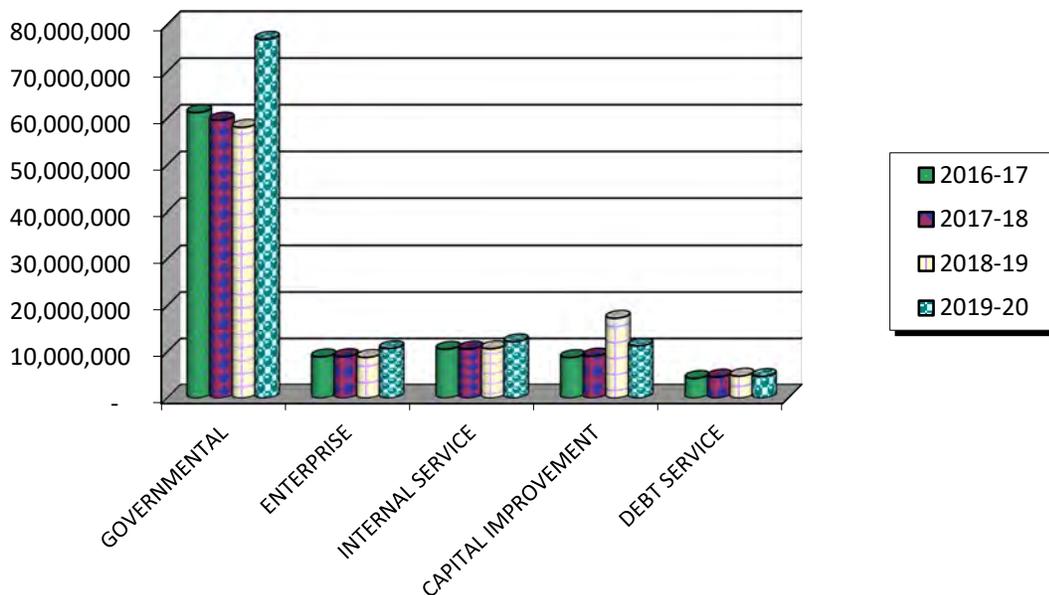
APPROPRIATION BY FUND

FISCAL YEAR 2019-2020



This graph illustrates appropriations for all funds, by fund type, for fiscal year 2019-20. As shown, the governmental funds, which include the General Fund make up 66% of total appropriations. The General Fund is 47% 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 is primarily due to transfers for capital improvement projects and health care. There was a spike in capital improvement projects in FY2019 due to the use of bond funds.

**City Of La Porte
Appropriation by Fund**

	Adopted 2016-17	Adopted 2017-18	Adopted 2018-19	Adopted 2019-20
Governmental Fund Types				
General	\$ 47,089,127	\$ 48,835,470	\$ 47,292,923	\$ 54,429,634
Grant Fund	1,417,967	1,152,584	707,388	8,857,843
Street Maintenance Sales Tax	1,605,313	1,930,000	1,238,000	3,195,000
La Porte Emergency Services Dist	1,302,632	1,087,507	1,056,052	1,273,334
Hotel/Motel	836,241	743,805	693,703	809,777
La Porte Development Corp	2,631,181	3,834,526	3,550,807	2,929,197
Tax Increment Reinvestment	6,309,824	1,991,430	3,488,681	5,383,569
Total Governmental Types	61,192,285	59,575,322	58,027,554	76,878,354
Enterprise Funds				
Utility	7,322,478	7,078,221	7,229,336	8,287,115
Airport	186,773	308,372	65,794	90,680
La Porte Area Water Authority	1,391,802	1,569,743	1,482,414	2,307,665
Total Enterprise	8,901,053	8,956,336	8,777,544	10,685,460
Internal Service Funds				
Motor Pool	2,591,574	1,901,834	1,894,274	2,834,770
Insurance Fund	7,850,066	8,383,353	8,651,625	9,043,630
Technology Fund	100,000	320,500	106,300	278,828
Total Internal Service	10,541,640	10,605,687	10,652,199	12,157,228
Capital Improvement Funds				
General CIP	3,769,150	3,782,302	4,435,152	8,695,869
Utility CIP	1,040,000	2,005,000	1,295,000	1,715,000
Sewer Rehabilitation CIP	350,000	350,000	350,000	350,000
Drainage Improvement Fund	365,000	105,000	922,000	480,000
2006 CO Bond CIP	-	563,592	-	-
2010 CO Bond CIP	-	1,165,846	750,000	-
2015 CO Bond CIP	3,227,687	609,386	-	-
TWDB Loan Fund	-	500,000	9,500,000	-
Total Capital Improvement	8,751,837	9,081,126	17,252,152	11,240,869
Debt Service Funds				
General Debt Service	3,913,706	4,526,924	4,733,822	4,657,119
Utility Debt Service	-	-	-	-
LPAWA Debt Service	326,400	-	-	-
Total Debt Service	4,240,106	4,526,924	4,733,822	4,657,119
Total Adopted Budget	\$ 93,626,921	\$ 92,745,395	\$ 99,443,271	\$ 115,619,030

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2016-17	Adopted 2017-18	Adopted 2018-19	Adopted 2019-20
EMERGENCY SERVICES				
Fire Prevention	\$ 349,501	\$ 352,961	\$ 377,548	\$ 398,450
Fire Suppression	1,794,431	1,835,683	1,919,260	2,396,877
Emergency Medical Services	2,696,784	2,835,678	2,887,137	3,576,654
Total Emergency Services	4,840,716	5,024,322	5,183,945	6,371,981
POLICE				
Police Administration	990,247	1,012,607	1,043,160	1,021,073
Police Patrol	6,456,203	6,955,569	7,100,650	7,292,468
Criminal Investigation	2,251,897	2,369,097	2,479,685	2,418,275
Support Services	2,876,905	2,951,344	3,173,769	3,082,248
Total Police	12,575,252	13,288,617	13,797,264	13,814,064
ADMINISTRATION				
Administration	507,039	800,019	655,053	631,749
Emergency Management	352,601	357,040	342,602	386,726
Community Investment	189,850	119,100	113,515	118,335
Human Resources	543,945	466,526	453,728	484,522
Liability Insurance Division	597,941	749,066	821,586	928,772
Employee Health Services	7,252,125	7,634,287	7,830,039	8,114,858
Municipal Court	860,790	894,262	943,133	959,399
IT Division	2,742,048	2,582,759	2,297,960	2,315,843
Technology Replacement	100,000	320,500	106,300	278,828
City Secretary	465,224	485,994	489,557	508,770
Legal	176,745	184,245	184,220	195,163
City Council	61,865	67,083	60,446	76,801
Golf Course Club House	595,242	597,839	636,988	624,238
Golf Course Maintenance	954,989	1,065,165	1,040,794	1,046,899
Total Administration	15,400,404	16,323,885	15,975,921	16,670,903
FINANCE				
Accounting	857,123	856,985	894,820	878,836
Purchasing	257,569	269,630	290,268	300,977
Tax	515,613	486,602	486,156	470,511
Non-Departmental - GF	8,572,487	9,110,481	6,994,809	12,202,031
Utility Billing	772,715	753,337	658,488	718,253
Non-Departmental - UF	2,471,214	2,264,207	2,446,831	3,252,636
Total Finance	13,446,721	13,741,242	11,771,372	17,823,244
PLANNING & ENGINEERING				
Planning & Engineering	629,866	417,624	420,236	464,607
GIS Division	258,565	229,944	183,081	180,715
Inspection Services	988,517	950,347	998,090	1,065,707
Total Planning & Engineering	1,876,948	1,597,915	1,601,407	1,711,029
PARKS AND RECREATION				
Parks Maintenance	2,388,763	2,470,647	2,463,004	2,611,259
Recreation	922,721	963,377	869,056	958,755
Special Services	474,146	485,657	510,167	493,660
Administration	550,636	622,628	580,256	566,880
Total Parks and Recreation	4,336,266	4,542,309	4,422,483	4,630,554

City Of La Porte
Appropriation by Department
All Funds

	Adopted 2016-17	Adopted 2017-18	Adopted 2018-19	Adopted 2019-20
PUBLIC WORKS				
Public Works Administration	494,575	665,069	714,837	792,937
Streets	2,714,256	2,656,098	2,819,692	2,871,930
Residential Solidwaste	2,580,484	2,699,910	2,851,746	3,018,839
Commercial Solidwaste	17,500	17,500	17,500	17,500
Vehicle Maintenance	1,161,976	1,189,703	1,229,684	1,400,941
Vehicle Replacement	1,429,598	712,131	664,590	1,433,829
La Porte Area Water Authority	1,391,802	1,569,743	1,482,414	2,307,665
Airport	186,773	308,372	65,794	90,680
Water Production	638,754	624,989	636,996	645,663
Water Distribution	1,009,300	994,236	1,019,613	1,086,816
Wastewater Collection	1,074,582	1,093,052	1,115,832	1,174,801
Wastewater Treatment	1,355,913	1,348,400	1,351,576	1,408,946
Total Public Works	14,055,513	13,879,203	13,970,274	16,250,547
MISCELLANEOUS				
Grant Fund	1,417,967	1,152,584	707,388	8,857,843
Street Maintenance Sales Tax Fund	1,605,313	1,930,000	1,238,000	3,195,000
Emergency Services District	1,302,632	1,087,507	1,056,052	1,273,334
Hotel/Motel	836,241	743,805	693,703	809,777
La Porte Development Corporation	2,631,181	3,834,526	3,550,807	2,929,197
Tax Increment Reinvestment Zone	6,309,824	1,991,430	3,488,681	5,383,569
General CIP	3,769,150	3,782,302	4,435,152	8,695,869
Utility CIP	1,040,000	2,005,000	1,295,000	1,715,000
Sewer Rehabilitation CIP	350,000	350,000	350,000	350,000
Drainage Improvement Fund	365,000	105,000	922,000	480,000
2006 C/O Bond CIP	-	563,592	-	-
2010 C/O Bond CIP	-	1,165,846	750,000	-
2015 C/O Bond CIP	3,227,687	609,386	-	-
TWDB Loan Fund	-	500,000	9,500,000	-
General Debt Service	3,913,706	4,526,924	4,733,822	4,657,119
Utility Debt Service	-	-	-	-
LPAWA Debt Service	326,400	-	-	-
Total Miscellaneous Funds	27,095,101	24,347,902	32,720,605	38,346,708
TOTAL ADOPTED BUDGET	\$ 93,626,921	\$ 92,745,395	\$ 99,443,271	\$ 115,619,030

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 2020 through FY 2024. 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.

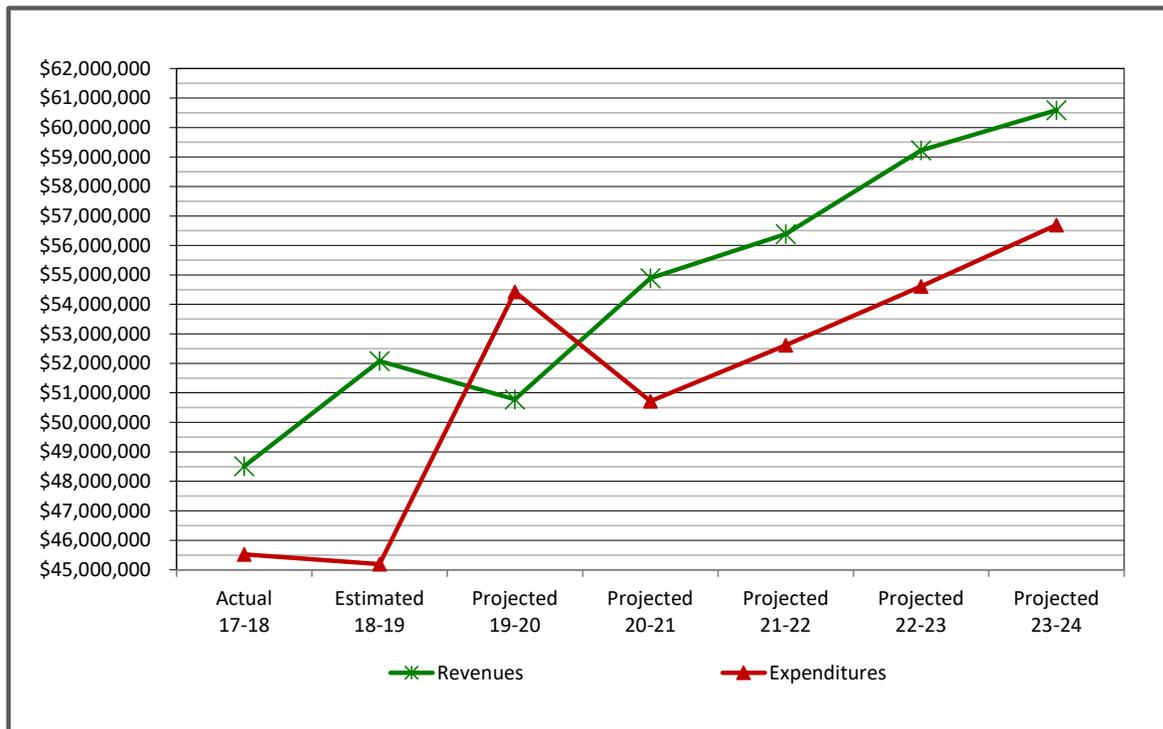
This forecast includes growth rate assumptions for revenue and expenditure growth rates based on the Consumer Price Index (CPI), historical trends, and anticipated growth in the tax base for the period FY 2020 through FY 2024. The City strives to maintain a balance between rising healthcare costs and 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 budget also includes \$1.5 million for market adjustments for non-emergency employees, as well as, continuation of the merit plan. The 2020 budget includes transfers of \$5.5 million for capital projects and a \$2 for health insurance.

**General Fund - Five Year Forecast (preliminary)
FY 2020 - FY 2024**

	Actual 17-18	Estimated 18-19	Projected 19-20	Projected 20-21	Projected 21-22	Projected 22-23	Projected 23-24
General Property Taxes	\$ 18,752,165	\$18,805,100	\$19,005,100	\$19,480,228	\$20,464,233	\$21,259,839	\$22,075,335
Franchise Fees	2,621,035	2,950,154	3,104,233	3,141,770	3,179,813	3,218,368	3,257,445
Sales Tax	5,830,345	5,800,000	5,500,000	5,637,500	5,778,438	5,922,898	6,070,971
Industrial Payments	14,147,728	14,554,435	14,000,000	17,310,020	17,483,120	19,182,860	19,374,689
Other Taxes	90,936	90,000	90,000	90,000	90,000	90,000	90,000
License & Permits	668,808	988,694	526,489	537,019	547,759	558,714	569,889
Fines & Forfeits	1,867,095	1,968,070	1,773,070	1,790,801	1,808,709	1,826,796	1,845,064
Charges for Services	4,173,989	4,228,739	4,226,339	4,310,866	4,397,083	4,485,025	4,574,725
Parks & Recreation	262,248	265,500	275,800	281,316	286,942	292,681	298,535
Recreation & Fitness Center	237,387	239,500	244,000	244,000	244,000	244,000	244,000
Golf Course	1,012,599	1,109,662	1,155,732	1,178,847	1,202,424	1,226,472	1,251,001
Miscellaneous	188,906	100,000	100,000	100,000	100,000	100,000	100,000
Operating Transfers	126,614	126,614	126,614	126,614	129,719	131,323	132,963
Interest Income	652,744	850,000	650,000	663,000	676,260	689,785	703,581
Total Revenues	50,632,597	52,076,468	50,777,377	54,891,980	56,388,500	59,228,763	60,588,197
Personnel Services	28,464,830	30,007,288	34,326,482	35,974,699	37,502,539	39,110,509	40,800,825
Supplies	2,013,150	1,554,241	1,667,016	1,717,026	1,768,537	1,821,593	1,876,241
Services and Charges	9,211,289	9,386,740	10,277,516	10,351,949	10,653,508	10,964,113	11,284,036
Capital Outlay	284,527	104,957	39,175	39,175	39,175	39,175	39,175
Transfers	6,149,445	4,139,532	8,119,445	2,637,834	2,656,591	2,675,722	2,695,237
Total Expenditures	46,123,241	45,192,758	54,429,634	50,720,684	52,620,350	54,611,113	56,695,514
Surplus/(Deficit)	\$ 4,509,356	\$ 6,883,710	\$ (3,652,257)	\$ 4,171,296	\$ 3,768,150	\$ 4,617,650	\$ 3,892,683

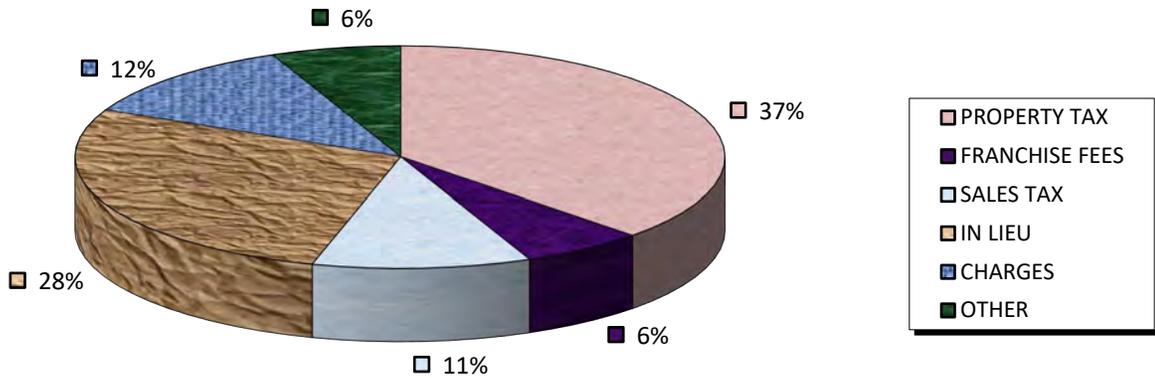
Surplus/(Deficit) as Percentage
of Operating Budget

10% 15% -7% 8% 7% 8% 7%



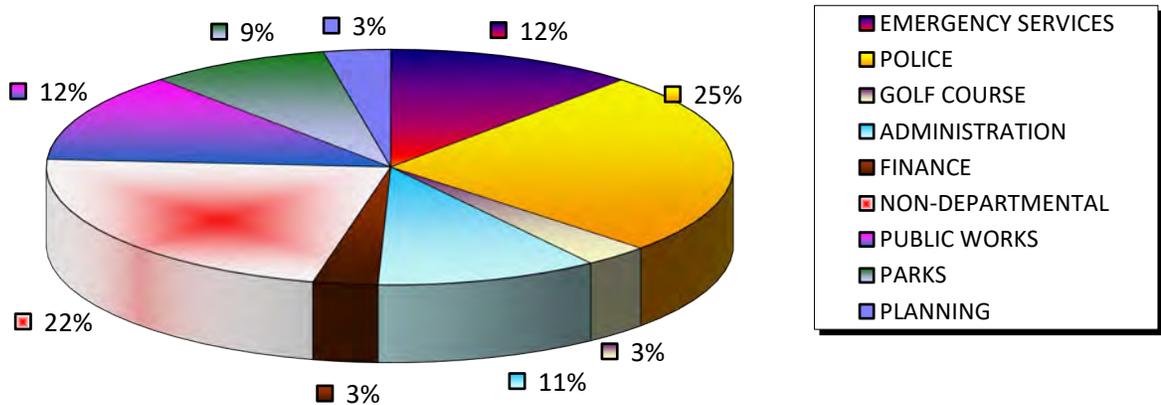
GENERAL FUND

GENERAL FUND SOURCES
FISCAL YEAR 2019-2020



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2019-20.

GENERAL FUND USES
FISCAL YEAR 2019-2020



THIS GRAPH REPRESENTS EACH DEPARTMENTS SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2019-20.

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

GENERAL FUND

Revenues:	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Projected 2019-20	Percent Change
General Property Taxes	\$ 18,752,165	\$ 17,676,500	\$ 18,805,100	\$ 19,005,100	7.52%
Franchise Fees	2,621,035	2,919,131	2,950,154	3,104,233	6.34%
Sales Taxes	5,830,345	5,000,000	5,800,000	5,500,000	10.00%
Industrial Payments	14,147,728	13,750,000	14,554,435	14,000,000	1.82%
Other Taxes	90,936	90,000	90,000	90,000	0.00%
Licenses & Permits	668,808	646,150	988,694	526,489	-18.52%
Fines Forfeits	1,867,095	1,559,550	1,968,070	1,773,070	13.69%
Charges for Services	4,173,989	4,194,639	4,228,739	4,226,339	0.76%
Parks & Recreation	262,248	278,700	265,500	275,800	-1.04%
Recreation & Fitness	237,387	265,200	239,500	244,000	-7.99%
Golf Course	1,012,599	1,153,295	1,109,662	1,155,732	0.21%
Miscellaneous	188,906	100,000	100,000	100,000	0.00%
Operating Transfers	126,614	126,614	126,614	126,614	0.00%
Interest	652,744	400,000	850,000	650,000	62.50%
Total Revenues	\$ 50,632,599	\$ 48,159,779	\$ 52,076,468	\$ 50,777,377	5.44%

Expenditures:	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Projected 2019-20	Percent Change
Emergency Services	\$ 5,074,750	\$ 5,259,623	\$ 5,227,051	\$ 6,371,981	21.15%
Police	12,928,930	14,151,685	13,086,882	13,814,064	-2.39%
Golf Course	1,561,939	1,706,269	1,605,809	1,671,137	-2.06%
Administration	5,510,223	5,613,259	5,329,874	5,677,308	1.14%
Finance	1,476,145	1,702,548	1,604,759	1,650,324	-3.07%
Non-Departmental	7,673,079	6,242,080	6,150,720	12,202,031	95.48%
Public Works	6,094,763	6,492,271	6,227,810	6,701,206	3.22%
Parks	4,365,840	4,489,732	4,421,064	4,630,554	3.14%
Planning	1,437,572	1,635,454	1,538,789	1,711,029	4.62%
Total Expenditures	\$ 46,123,241	\$ 47,292,921	\$ 45,192,758	\$ 54,429,634	15.09%

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

UTILITY FUND

Revenues:	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Projected 2019-20	Percent Change
Water Revenue	\$ 5,026,981	\$ 4,759,000	\$ 4,794,000	\$ 4,794,000	0.74%
Sewer Revenue	3,610,801	3,431,750	3,441,050	3,432,050	0.01%
Operating Transfers	-	-	-	-	-
Interest	60,906	70,000	85,000	85,000	21.43%
Other Revenue	7,725	6,500	7,000	7,000	7.69%
Total Revenue	\$ 8,706,413	\$ 8,267,250	\$ 8,327,050	\$ 8,318,050	0.61%
Expenses:					
Water Production	\$ 596,500	\$ 645,241	\$ 605,673	\$ 645,663	0.07%
Water Distribution	1,018,563	1,038,578	1,047,553	1,086,816	4.64%
Wastewater Collection	1,103,844	1,133,359	1,095,132	1,174,801	3.66%
Wastewater Treatment	1,259,776	1,369,032	1,337,342	1,408,946	2.92%
Utility Billing	1,134,010	672,579	661,319	718,253	6.79%
Non Departmental	1,927,015	2,370,549	2,357,116	3,252,636	37.21%
Total Expenses	\$ 7,039,708	\$ 7,229,338	\$ 7,104,135	\$ 8,287,115	14.63%

INTERNAL SERVICE FUNDS

Revenues:	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Projected 2019-20	Percent Change
Charges for Services	3,534,225	3,649,633	3,649,633	4,032,014	10.48%
Employee Health Services	5,424,450	6,007,869	6,085,861	6,160,680	2.54%
Miscellaneous	(1,127)	-	19,155	-	-
Operating Transfers	2,747,067	2,467,067	2,467,067	2,717,091	10.13%
Interest	71,319	45,500	86,302	73,000	60.44%
Total Revenue	\$ 11,775,934	\$ 12,170,069	\$ 12,308,018	\$ 12,982,785	6.68%
Expenses:					
Motor Pool Fund	\$ 1,777,669	\$ 1,894,274	\$ 1,905,601	\$ 2,834,770	49.65%
Insurance Fund	8,492,885	8,651,625	8,625,065	9,043,630	4.53%
Technology Fund	189,134	106,300	86,300	278,828	162.30%
Total Expenses	\$ 10,459,688	\$ 10,652,199	\$ 10,616,966	\$ 12,157,228	14.13%

CITY OF LA PORTE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

ENTERPRISE FUNDS

Revenues:	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Projected 2019-20	Percent Change
Charges for Services	\$ 1,382,695	\$ 1,287,341	\$ 1,261,800	\$ 1,492,852	15.96%
Other Financing Sources	126,359	125,816	125,816	125,804	-0.01%
Interest	37,588	22,500	37,500	34,500	53.33%
Total Revenue	\$ 1,546,642	\$ 1,435,657	\$ 1,425,116	\$ 1,653,156	15.15%
Expenses:					
Airport Operating	18,098	65,794	62,237	90,680	37.82%
La Porte Area Water Authority	1,461,789	1,482,414	1,222,235	2,307,665	55.67%
Total Expenses	\$ 1,479,887	\$ 1,548,208	\$ 1,284,472	\$ 2,398,345	54.91%

SPECIAL REVENUE FUNDS

Revenues:	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Projected 2019-20	Percent Change
Sales Tax	\$ 5,830,345	\$ 5,000,000	\$ 5,800,000	\$ 5,500,000	10.00%
Hotel/Motel Occupancy Taxes	796,924	700,000	750,000	750,000	7.14%
Fines & Forfeits	225,324	129,000	214,804	139,500	8.14%
Charges for Services	35,552	-	91,491	-	-
Grant Revenue	893,006	242,706	399,830	8,303,904	3321.38%
Miscellaneous	5,220	850	7,625	5,850	588.24%
Operating Transfers	-	-	-	-	0.00%
Interest	120,722	56,750	139,600	95,000	67.40%
Total Revenue	\$ 7,907,093	\$ 6,129,306	\$ 7,403,350	\$ 14,794,254	141.37%
Expenses:					
Grant Fund	\$ 1,348,940	\$ 707,388	\$ 757,388	\$ 8,857,843	1152.19%
Street Maintenance Sales Tax	1,069,389	1,238,000	2,564,898	3,195,000	158.08%
Emergency Services District	1,054,900	1,117,287	1,096,913	1,273,334	13.97%
Hotel/Motel Occupancy Tax	551,701	693,703	634,537	809,777	16.73%
Section 4B Sales Tax	3,425,147	3,550,807	3,222,343	2,929,197	-17.51%
Total Expenses	\$ 7,450,077	\$ 7,307,185	\$ 8,276,079	\$ 17,065,151	133.54%

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

	Approved 2017-18	Approved 2018-19	Requested 2019-20
FULL-TIME POSITIONS			
Fire Prevention	4.00	4.00	4.00
Fire Suppression	14.00	14.00	14.00
Emergency Medical Services	26.00	26.00	27.00
Police Administration	6.00	6.00	6.00
Police Patrol	53.00	53.00	53.00
Criminal Investigation	19.00	19.00	19.00
Support Services	32.00	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
Legal	-	1.00	1.00
Accounting	8.50	8.50	8.50
Purchasing	3.00	3.00	3.00
Tax Office	3.50	3.00	3.00
Public Works	7.20	7.20	7.20
Streets	26.75	26.75	26.75
Residential Solid Waste	22.75	22.75	22.75
Parks Maintenance	25.00	25.00	25.00
Recreation	4.75	4.75	4.75
Special Services	6.00	6.00	6.00
Parks Administration	6.20	6.20	6.20
Planning	4.00	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	8.50	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	1.30	1.30	1.30
Economic Development	1.25	1.25	1.25
	<hr/>	<hr/>	<hr/>
Totals	389.00	389.00	390.00

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

	Approved 2017-18	Approved 2018-19	Requested 2019-20
PART-TIME POSITIONS			
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	78.00	78.00	78.00
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
	<u>119.00</u>	<u>120.00</u>	<u>120.00</u>
Recap:			
Full Time	389.00	389.00	390.00
Part Time	119.00	120.00	120.00
	<u>508.00</u>	<u>509.00</u>	<u>510.00</u>
Total	508.00	509.00	510.00

**CITY OF LA PORTE
SCHEDULE OF CAPITAL
FY 2019-20**

ACCOUNT	DESCRIPTION	AMOUNT
0015256-5218002	Blood Evidence Refrigerator for Long Term Storage	\$ 10,000
0016048-5218002	Concrete Flatwork Resurfacing around Clubhouse	12,000
0016048-5218002	Painting Clubhouse Exterior	12,000
0016048-5218002	Landscaping Clubhouse Entrance	800
0016049-5218032	Bridge Replacement at #8	7,000
0016049-5218032	Culvert and Bulkhead Repair	152,000
0016049-5218032	Aeration System for Pond along #1 Tee and Clubhouse Entrance	10,000
0018080-5528002	Aerator for All Athletic Fields	14,175
0018080-5528002	Park Maintenance Bay Camera	1,875
0018080-5528002	Sport Cameras	2,500
0018080-5528002	Evelyn Kennedy Cameras	2,500
0018080-5528002	Fairmont Pool @ Headed Shower Pedestal	4,000
0018081-5518002	RFC Wood Flooring Resealing	10,000
0018081-5518002	RFC Gym Floor Corner Repair	5,000
0026176-5158012	Water Taps	15,000
0026176-5158013	Sewer Taps	2,500
0026176-5158026	Meters and Boxes	78,350
0027087-5328002	Repair Build-up Roof Main Office/Lab/Control Building	9,500
0027087-5328021	SCBA Airpacks Replacement Plus Cylinders (4 each)	12,747
0167075-5338021	Valve Replacement	180,000
0247074-5348023	Fleet Software Solution	65,000
0247074-5348023	Fuel Master Upgrade	26,250
0247074-5348023	IT Hardware	15,000
0345051-5228021	Radio Program	10,000
0345051-5228021	Gear Washer	14,000
0345051-5228021	Drone	4,000
0345051-5228021	Air Packs	23,000
0345059-5228021	12 Lead EKG/Defib Monitor LP15 - (R)	40,000
0345059-5228050	Chevrolet Tahoe for Assistant EMS Chief	45,000
TOTAL CAPITAL ITEMS		\$ 784,197

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

Beginning Fund Balance 9/30/18		\$ 46,886,218
Plus Estimated 18-19 Revenues		52,076,468
Less Estimated 18-19 Expenditures		45,192,757
Estimated Fund Balance 9/30/19		53,769,929
Plus 19-20 Revenues:		
General Property Taxes	19,005,100	
Franchise Fees	3,104,233	
Sales Tax	5,500,000	
Industrial Payments	14,000,000	
Other Taxes	90,000	
License & Permits	526,489	
Fines & Forfeits	1,773,070	
Charges for Services	4,226,339	
Parks & Recreation	275,800	
Recreation & Fitness Center	244,000	
Golf Course	1,155,732	
Miscellaneous	100,000	
Operating Transfers	126,614	
Interest Income	650,000	
Total Revenues		50,777,377
Equals Total Resources		104,547,306
Less 19-20 Expenditures:		
Emergency Services	6,371,981	
Police	13,814,064	
Golf Course	1,671,137	
Administration	5,677,308	
Finance	1,650,324	
Non-Departmental	12,202,031	
Public Works	6,701,206	
Parks	4,630,554	
Planning	1,711,029	
Total Expenditures		54,429,634
Ending Fund Balance 9/30/20		\$ 50,117,672

	Estimated 2018-19	Projected 2019-20	
Revenues	\$ 52,076,468	\$ 50,777,377	
Expenditures	45,192,757	54,429,634	
Revenues over Expenditures	\$ 6,883,711	\$ (3,652,257)	

Targeted Reserve- 120 days of expenditures

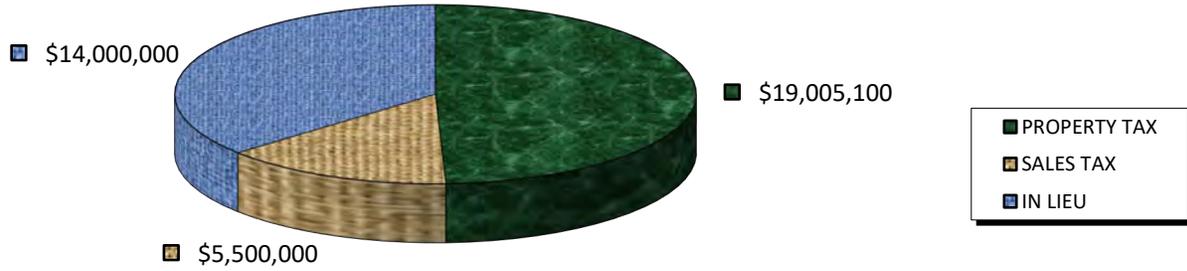
Estimated days - 337 days

Goal: \$17,831,816

1 Day = \$148,598

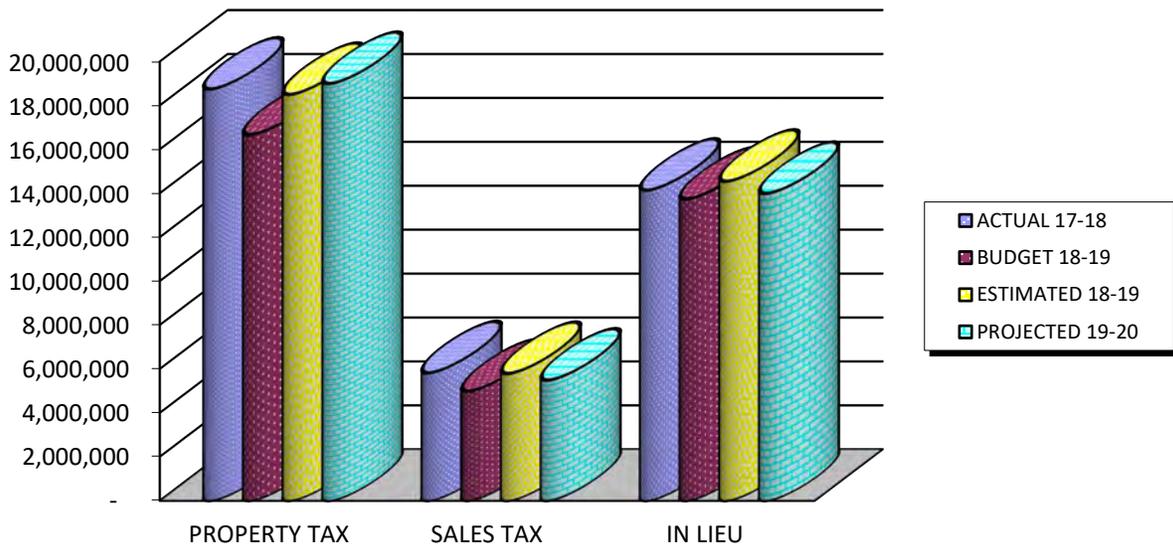
TAX REVENUE

2019-2020 PROJECTED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND.

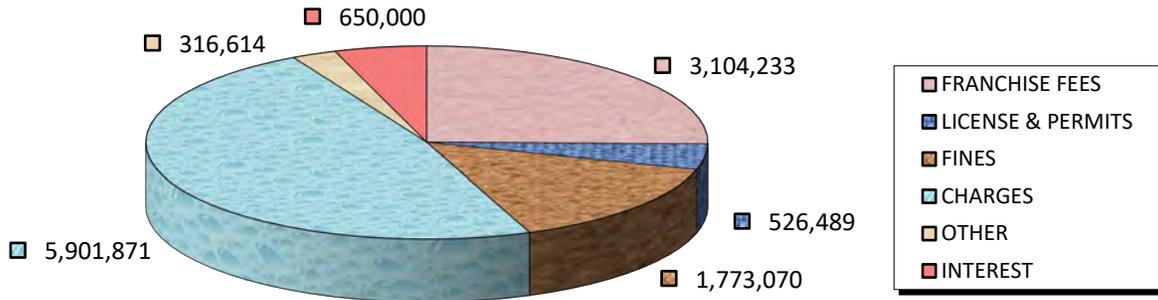
FOUR YEAR COMPARISON



THIS GRAPH REPRESENTS FOUR YEARS OF REVENUE DERIVED THROUGH TAXATION.

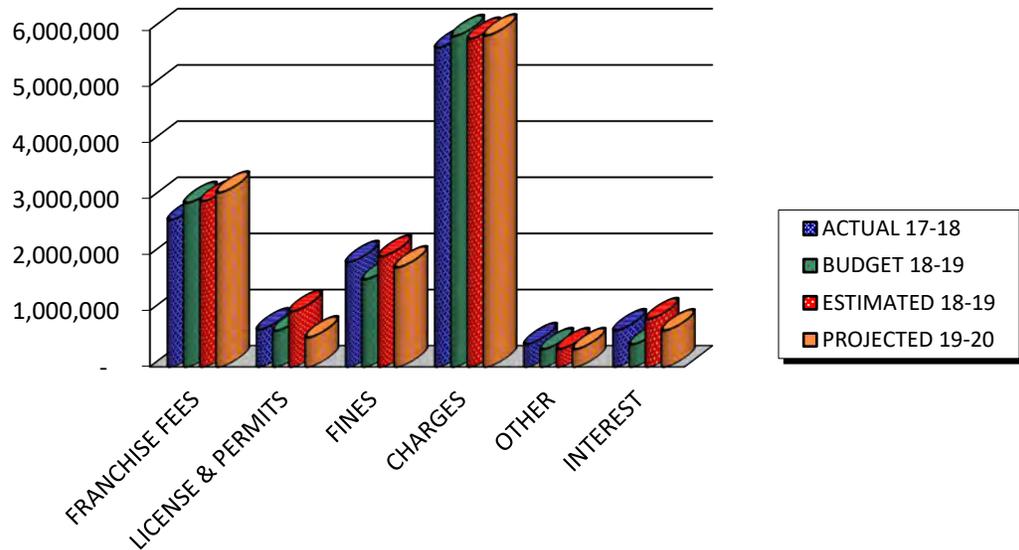
NON-TAX REVENUE

2019-2020 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 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
General Property Taxes:					
401.01-00	Current Property Taxes	\$ 18,650,083	\$ 17,416,000	\$ 18,500,000	\$ 18,700,000
401.02-00	Delinquent Taxes	(139,834)	100,000	144,600	144,600
401.03-00	Tax Penalty and Interest	84,813	75,000	75,000	75,000
401.05-00	Delinquent Tax Pen and Int	113,891	60,000	60,000	60,000
401.15-00	Rendition Penalty	43,212	25,500	25,500	25,500
	General Property Taxes Subtotal	<u>18,752,165</u>	<u>17,676,500</u>	<u>18,805,100</u>	<u>19,005,100</u>
Franchise Fees:					
402.01-00	Franchise/Electrical	1,732,586	2,018,631	2,105,154	2,364,733
402.02-00	Franchise/Gas	135,796	140,500	140,000	140,500
402.03-00	Franchise/Telephone	350,010	275,000	300,000	244,000
402.04-00	Franchise/Cable TV	313,606	400,000	315,000	265,000
402.05-00	Franchise/Commercial Solidwaste	89,037	85,000	90,000	90,000
	Franchise Fees Subtotal	<u>2,621,035</u>	<u>2,919,131</u>	<u>2,950,154</u>	<u>3,104,233</u>
Sales Taxes:					
403.01-00	Sales Tax	5,830,345	5,000,000	5,800,000	5,500,000
	Sales Taxes Subtotal	<u>5,830,345</u>	<u>5,000,000</u>	<u>5,800,000</u>	<u>5,500,000</u>
Industrial Payments:					
404.01-00	Industrial Payments	14,147,728	13,750,000	14,554,435	14,000,000
	Industrial Payments Subtotal	<u>14,147,728</u>	<u>13,750,000</u>	<u>14,554,435</u>	<u>14,000,000</u>
Other Taxes:					
405.01-00	Tax on Sale of Mixed Drinks	90,936	90,000	90,000	90,000
	Other Taxes Subtotal	<u>90,936</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
Licenses & Permits:					
406.01-00	Beer, Wine, Liquor Licenses	13,470	10,000	10,000	10,000
406.02-00	Building Permits	338,549	350,000	529,000	396,750
406.05-00	Electrical Permits	15,722	19,200	19,730	1,500
406.06-00	Game Room Licenses	6,805	6,025	4,374	4,574
406.07-00	Plumbing Permits	14,409	16,100	16,100	1,500
406.08-00	Mobile Home Park Licenses	155	325	265	265
406.09-00	Wrecker Permits	225	1,725	1,350	1,425
406.10-00	Heating and A/C Permits	31,736	26,000	26,000	26,000
406.12-00	Misc Licenses, Permits & Fees	9,987	9,500	9,500	9,500
406.13-00	Demolishing Permits	1,275	1,100	1,800	1,000
406.14-00	Sign Permits	2,575	2,100	3,500	2,000
406.15-00	Pool Permits	7,138	5,000	7,000	8,000
406.17-00	Pipeline Application Permits	3,000	2,000	1,000	1,000
406.18-00	Filing Fees	4,605	-	-	-
406.19-00	Alarm Permits	42,094	40,000	42,000	42,000
406.20-00	Fill Dirt Permits	16,280	5,000	10,000	9,000

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Licenses & Permits:					
406.21-00	Re-Inspection Fees	770	400	400	400
406.22-00	Plan Review Fees	147,738	140,000	295,000	-
406.23-00	Private Ambulance License	2,400	2,500	2,500	2,500
406.24-00	Driveway Tie-In Fees	5,050	4,100	4,100	4,000
406.25-00	Storm Water Permits	4,800	5,000	5,000	5,000
406.26-00	Group Care Facilities	25	75	75	75
	Licenses & Permits Subtotal	<u>668,808</u>	<u>646,150</u>	<u>988,694</u>	<u>526,489</u>
Fines & Forfeits:					
407.01-00	Pound Fines	24,164	10,000	10,000	10,000
407.08-00	Municipal Court Fines	801,673	750,000	800,000	760,000
407.09-00	Warrant Fees	109,091	115,000	110,000	110,000
407.13-00	Administrative Fee	571,862	460,000	750,000	600,000
407.15-00	Arrest Fee	52,133	40,000	45,000	40,000
407.16-00	Police Accident Reports	5,321	2,000	2,000	2,000
407.19-00	TxDOT Program Fines	55,024	40,000	40,000	40,000
407.20-00	Fugitive Apprehension	4	-	-	-
407.21-00	Consolidated Court Costs	44,044	25,000	20,000	20,000
407.24-00	Time Payment Fee	13,755	15,000	15,000	15,000
407.26-00	Seat Belt Fines	3,448	2,500	2,500	2,500
407.29-00	State Traffic Fee	11,934	8,000	6,000	6,000
407.31-00	Weight Violation Fines	151,576	75,000	150,000	150,000
407.32-00	DPS - Local	5,562	5,000	5,000	5,000
407.36-00	State Juror Fee	4,404	2,000	2,000	2,000
407.38-00	Indigent Defense Fund	2,201	1,000	1,000	1,000
407.39-00	Civil Justice Fee Court	79	50	70	70
407.41-00	Truancy Prev & Diversion	10,820	9,000	9,500	9,500
	Fines & Forfeits Subtotal	<u>1,867,095</u>	<u>1,559,550</u>	<u>1,968,070</u>	<u>1,773,070</u>
Charges for Services:					
408.01-01	Street & Alley Closing App Fee	81,010	-	-	-
408.01-03	Commercial Solid Waste	12,246	15,500	15,500	15,500
408.01-04	Residential Solid Waste	2,188,332	2,250,000	2,250,000	2,250,000
408.01-05	Use of City Equip, Mat, Lab	431	550	550	550
408.01-06	Rezoning Fees	10,150	1,600	2,400	2,000
408.01-11	Lease of Fire Training Facility	11,800	30,000	30,000	30,000
408.01-12	Contract Fire Protection	191,389	179,625	179,625	179,625
408.01-15	Document Reproduction	702	300	300	300
408.01-16	NSF Service Charges	140	100	100	100

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
408.01-17	Police Teletype/Dispatching	76,802	70,000	70,000	70,000
408.01-18	Pipeline Assessments	55,800	63,000	63,000	63,000
408.01-19	EMS Contract Revenue	295,898	300,000	300,000	300,000
408.01-20	EMS Patient Revenue	539,313	650,000	650,000	650,000
408.01-21	Recycling	11,883	15,000	15,000	15,000
408.01-22	Mowing & Demolition	64,369	72,200	62,000	60,000
408.01-23	Sale of Garbage Bags	8,440	13,000	13,000	13,000
408.01-26	Restitution	-	-	-	-
408.01-37	Police Services (LPISD)	605,055	533,414	533,414	533,414
408.01-42	Donation Park Beautification	225	350	350	350
408.01-47	Contract Court Services	20,004	-	43,500	43,500
	Charges for Services Subtotal	<u>4,173,989</u>	<u>4,194,639</u>	<u>4,228,739</u>	<u>4,226,339</u>
Parks & Recreation:					
408.02-01	Swimming Pool Admissions	14,431	20,000	15,500	16,500
408.02-03	Wave Pool Admissions	90,445	120,000	94,000	98,000
408.02-04	Aquatic Facility Rental	32,893	30,000	33,000	34,000
408.02-05	Aquatic Memberships	1,647	2,000	1,600	1,700
408.02-07	Special Events	-	5,000	5,000	5,100
408.02-09	General Programs/Camps	25,081	19,500	28,500	29,500
408.02-10	Youth Sports	12,108	11,500	14,500	15,000
408.02-13	Recreation Center Rental	36,090	33,000	35,000	36,000
408.02-14	Athletic Complex	21,185	15,000	21,000	22,000
408.02-15	Rodeo Arena Rental	9,200	8,000	8,500	9,000
408.02-16	Sport Camps	2,995	2,500	1,500	1,500
408.02-19	Parks/Recreation Misc	6,814	2,200	1,400	1,500
408.02-22	Special Olympics (Sport)	9,359	10,000	6,000	6,000
	Parks & Recreation Subtotal	<u>262,248</u>	<u>278,700</u>	<u>265,500</u>	<u>275,800</u>
Recreation & Fitness Center:					
408.03-01	Recreation Center Memberships	200,371	240,000	200,000	203,000
408.03-02	Recreation Center Walk-ins	14,423	24,000	21,500	22,000
408.03-03	Recreation Center Class Fees	22,593	1,200	18,000	19,000
	Recreation & Fitness Subtotal	<u>237,387</u>	<u>265,200</u>	<u>239,500</u>	<u>244,000</u>

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Golf Course:					
408.07-01	Green Fees	514,882	589,882	553,344	584,852
408.07-08	Cart Fees	365,250	428,063	417,518	432,530
408.07-12	Resident Membership	8,658	11,600	11,250	11,250
408.07-13	Non-Resident Membership	68,732	74,600	73,600	73,600
408.07-14	Senior Membership	15,277	13,300	14,250	14,250
408.07-16	Concession Commissions	31,200	31,200	31,200	31,200
408.07-17	Employee Memberships	-	-	950	950
408.07-18	Non-Resident Family Membership	1,000	950	2,000	2,000
408.07-34	Sponsor Donations	5,500	3,000	3,000	3,000
408.07-36	Summer Memberships	2,100	700	2,550	2,100
Golf Course		<u>1,012,599</u>	<u>1,153,295</u>	<u>1,109,662</u>	<u>1,155,732</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	188,256	100,000	100,000	100,000
410.07-00	Donations	650	-	-	-
Miscellaneous Subtotal		<u>188,906</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Operating Transfers:					
480.01-16	Admin Trans from LPAWA Fund	69,114	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>126,614</u>	<u>126,614</u>	<u>126,614</u>	<u>126,614</u>
Interest:					
483.01-00	Interest Income	652,744	400,000	850,000	650,000
Interest Subtotal		<u>652,744</u>	<u>400,000</u>	<u>850,000</u>	<u>650,000</u>
Total General Fund Revenue		\$ 50,632,599	\$ 48,159,779	\$ 52,076,468	\$ 50,777,377

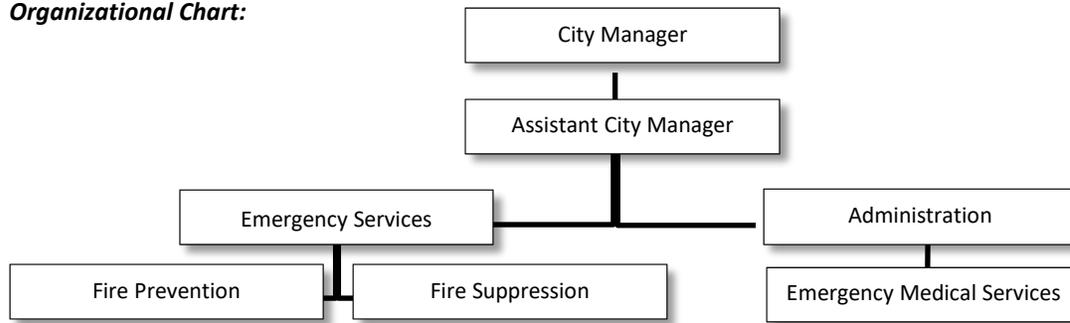


Emergency Services Department

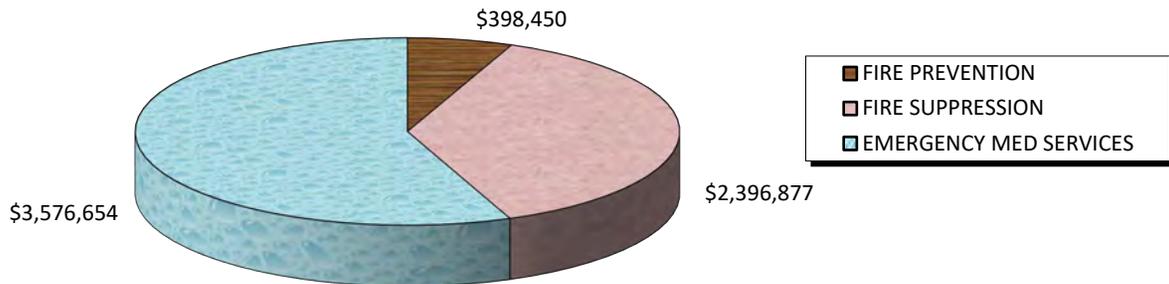
FY 19-20

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.

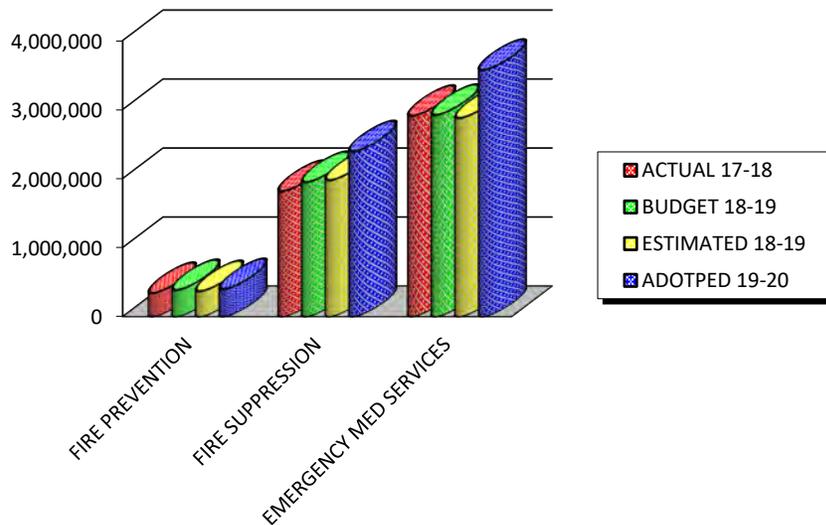
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Emergency Services Department Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Fire Prevention	\$ 342,795	\$ 386,096	\$ 369,878	\$ 398,450	3.20%
Fire Suppression	1,821,383	1,949,871	1,978,421	2,396,877	22.92%
Emergency Medical Services	2,910,572	2,923,656	2,878,752	3,576,654	22.33%
Department Total	\$ 5,074,750	\$ 5,259,623	\$ 5,227,051	\$ 6,371,981	21.15%

Department Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 4,336,927	\$ 4,604,652	\$ 4,592,395	\$ 5,656,002	22.83%
Supplies	262,629	230,461	219,053	253,643	10.06%
Services & Charges	448,079	424,510	415,603	462,336	8.91%
Capital Outlay	27,115	-	-	-	0.00%
Department Total	\$ 5,074,750	\$ 5,259,623	\$ 5,227,051	\$ 6,371,981	21.15%

Emergency Services Department FY 19-20

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
- Develop ideas that will help school aged children remember fire prevention concepts

- Review new fire prevention programs

Emergency Services Department
Fiscal Year 2019-20

Fire Prevention Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 319,985	\$ 353,162	\$ 339,126	\$ 373,052	5.63%
<i>Supplies</i>	10,953	18,128	15,946	8,299	-54.22%
<i>Services & Charges</i>	11,857	14,806	14,806	17,099	15.49%
Division Total	\$ 342,795	\$ 386,096	\$ 369,878	\$ 398,450	3.20%

Scope of Services Summary

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

Personnel Position Roster

	Approved 2017-18	Approved 2018-19	Approved 2019-20
Fire Marshal	1	1	1
Deputy Fire Marshal II	1	1	1
Deputy Fire Marshal I	1	1	1
Secretary I	1	1	1
Total	4	4	4

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

001-5050-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 217,057	\$ 239,125	\$ 225,398	249,185
1020 Overtime	3,683	3,000	6,000	10,000
1030 Certification	1,783	2,100	2,100	2,100
1035 Longevity	1,432	1,520	1,317	1,632
1044 Cleaning Allowance	632	722	722	722
1060 FICA	16,307	18,695	17,702	19,564
1065 Retirement	37,349	39,784	37,672	41,633
1080 Insurance - Medical	41,688	48,000	48,000	48,000
1081 Insurance - Life	54	216	216	216
Personal Services Subtotal	319,985	353,162	339,126	373,052
Supplies:				
2001 Office Supplies	563	450	450	550
2002 Postage	101	50	50	50
2004 Gas and Oil	4,730	4,768	2,636	2,899
2005 Minor Tools	1,299	1,310	1,310	2,500
2008 Educational	3,135	1,000	1,000	1,000
2015 Other Supplies	1,125	1,100	1,100	1,300
2018 Computer Supplies	-	-	-	-
2093 Computer Equipment	-	9,450	9,400	-
Supplies Subtotal	10,953	18,128	15,946	8,299
Services & Charges:				
3001 Memberships & Subscriptions	3,248	5,060	5,060	5,400
4003 Radios and Base Stations	200	200	200	200
4030 VM: Fleet Maintenance	2,778	2,987	2,987	3,687
4055 Computer Software	4,099	4,599	4,599	4,599
4060 Technology Lease Fees	1,532	1,960	1,960	3,213
9999 Request for New Positions	-	-	-	-
Services & Charges Subtotal	11,857	14,806	14,806	17,099
Division Total	\$ 342,795	\$ 386,096	\$ 369,878	398,450

Emergency Services Department
FY 19-20

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"> ● Maintain 20 year replacement schedule on fire apparatus ● Schedule yearly testing of ladders, hose, and SCBA as required
Maintain paid personnel and encourage certification upgrades (OBJ 5c)	<ul style="list-style-type: none"> ● Place all paid firefighters on a growth plan to achieve the highest level of certification that is possible ● Make state application when firefighter reaches certification credentials ● Train firefighters to maintain and advance state certification ● Certify paid staff as driver operators
Maintain Volunteer Firefighter numbers	<ul style="list-style-type: none"> ● Continue volunteer retention program and look at retirement options for volunteers yearly ● Establish recruit class enrollment standards
Certify all volunteer firefighters as basic certified through SFFMA	<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"> ● Average response time under 3 minutes for in city and contract area response ● Average response time under 6 minutes for out of city response
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"> ● Seek out and implement available state and national best practices

Emergency Services Department
Fiscal Year 2019-20

Fire Suppression Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,503,484	\$ 1,644,882	\$ 1,686,103	\$ 2,051,402	24.71%
<i>Supplies</i>	52,528	46,372	42,401	71,617	54.44%
<i>Services & Charges</i>	265,371	258,617	249,917	273,858	5.89%
Division Total	\$ 1,821,383	\$ 1,949,871	\$ 1,978,421	\$ 2,396,877	22.92%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	28	28	28

City of La Porte, Texas
Fire Suppression
Detail of Expenditures

001-5051-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 788,394	\$ 856,367	\$ 896,136	1,177,840
1020 Overtime	249,332	267,000	267,000	267,000
1030 Certification	21,571	18,901	18,901	18,945
1035 Longevity	7,384	8,824	8,144	9,380
1044 Cleaning Allowance	3,131	3,127	3,127	3,127
1060 FICA	77,061	88,299	88,980	110,530
1065 Retirement	169,982	187,907	189,359	235,220
1066 Vol Firemen Retirement	40,265	45,000	45,000	60,000
1067 Pars Retirement	312	881	881	784
1080 Insurance - Medical	145,908	168,000	168,000	168,000
1081 Insurance - Life	144	576	576	576
Personal Services Subtotal	1,503,484	1,644,882	1,686,103	2,051,402
Supplies:				
2001 Office Supplies	1,055	1,500	1,800	1,600
2002 Postage	127	250	200	250
2003 Protective Clothing	-	-	-	-
2004 Gas and Oil	22,388	21,472	20,651	22,717
2005 Minor Tools	73	1,500	1,200	1,500
2006 Cleaning	980	1,200	1,200	1,200
2008 Educational	1,298	1,500	1,500	3,000
2015 Other Supplies	3,642	4,500	4,500	5,750
2090 Machinery/Tools/Equipment	22,711	12,500	10,000	15,600
2091 Office Furniture/Equipment	-	1,200	1,050	-
2093 Computer Equipment	254	750	300	20,000
Supplies Subtotal	52,528	46,372	42,401	71,617
Services & Charges:				
3001 Memberships & Subscriptions	4,856	6,500	6,500	7,000
3020 Training/Seminars	-	-	-	-
3024 Tuition Reimbursement	802	-	-	2,000
4002 Machinery/Tools/Equipment	2,902	2,000	1,000	4,000
4003 Radios and Base Stations	9,011	9,500	9,500	16,500
4006 Heating and A/C Equipment	37,622	8,700	8,500	8,700
4008 Pumps/Motors	12,002	8,000	6,000	8,000
4011 Building Maintenance	13,312	28,500	24,000	12,500
4030 VM: Fleet Maintenance	60,857	59,597	59,597	67,692
4031 Other Vehicle Maintenance	7,539	3,000	3,000	3,000
4050 Computer Hardware	-	-	-	-
4055 Computer Software	79	1,000	2,000	1,800
4060 Technology Lease Fees	6,894	8,820	8,820	19,666
5005 Personnel Services	25,839	26,000	24,000	26,000
5007 Other Professional Services	18,000	18,000	18,000	18,000
6001 Uniforms	2,549	2,500	2,500	2,500
6010 Janitorial Services	1,652	2,000	2,000	2,000
7001 Electrical	48,836	60,000	60,000	60,000
7002 Natural Gas	2,948	3,500	3,500	3,500
7004 Water	9,671	11,000	11,000	11,000
Services & Charges Subtotal	265,371	258,617	249,917	273,858
Division Total	\$ 1,821,383	\$ 1,949,871	\$ 1,978,421	2,396,877

Emergency Services Department FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Total EMS responses	4,020	4,200	4,300
Total number of child immunizations given	1,450	1,400	1,500
Total number of CPR students trained	370	400	400
Average response time to call (minutes)	7.25	7.25	7.25
Average turn-around time (minutes)	85.50	85.50	85.00
Patient billing collection rate (percentage)	56%	59%	60%

Emergency Services Department
Fiscal Year 2019-20

Emergency Medical Services Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 2,513,458	\$ 2,606,608	\$ 2,567,166	\$ 3,231,548	23.98%
<i>Supplies</i>	199,148	165,961	160,706	173,727	4.68%
<i>Services & Charges</i>	170,851	151,087	150,880	171,379	13.43%
Division Total	<u>\$ 2,910,572</u>	<u>\$ 2,923,656</u>	<u>\$ 2,878,752</u>	<u>\$ 3,576,654</u>	22.33%

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 2017-18	Approved 2018-19	Approved 2019-20
EMS Chief	1	1	1
Assistant EMS Chief	1	1	1
EMS Captain	2	2	3
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
Total	32	32	33

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

001-5059-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 995,855	\$ 1,021,691	\$ 975,103	1,423,371
1013 FLSA Scheduled Overtime	514,126	632,831	543,534	737,578
1020 Overtime	231,200	120,000	238,000	120,000
1030 Certification	63,622	60,000	60,000	60,000
1035 Longevity	10,652	11,720	11,136	11,632
1044 Cleaning Allowance	5,874	6,013	6,013	6,013
1060 FICA	130,490	141,698	134,383	174,493
1065 Retirement	289,747	299,639	285,981	371,339
1067 Pars Retirement	668	8	8	2,114
1080 Insurance - Medical	270,972	312,000	312,000	324,000
1081 Insurance - Life	252	1,008	1,008	1,008
Personal Services Subtotal	2,513,458	2,606,608	2,567,166	3,231,548
Supplies:				
2001 Office Supplies	3,330	3,800	3,800	3,800
2002 Postage	3,855	5,500	5,500	5,500
2003 Protective Clothing	-	-	-	-
2004 Gas and Oil	28,735	28,961	26,206	28,827
2005 Minor Tools	240	250	250	250
2006 Cleaning	1,951	2,000	2,000	2,000
2007 Chemicals	583	600	600	600
2008 Educational	968	2,000	2,000	3,500
2015 Other Supplies	6,842	6,000	4,000	6,000
2018 Computer Supplies	2,668	1,500	1,500	1,500
2055 EMS Drugs and Supplies	104,689	100,000	100,000	100,000
2090 Machinery/Tools/Equipment	33,493	12,600	12,200	13,500
2091 Office Furniture/ Equipment	-	2,000	1,900	-
2093 Computer Equipment	11,794	750	750	8,250
Supplies Subtotal	199,148	165,961	160,706	173,727
Services & Charges:				
3001 Memberships & Subscriptions	10,400	8,780	8,780	8,880
3020 Training/Seminars	5,950	4,200	4,200	4,500
4002 Machinery/Tools/Equipment	-	800	800	800
4003 Radios and Base Stations	1,397	3,500	3,500	3,500
4006 Heating and A/C Equipment	-	1,000	1,000	1,000
4011 Building Maintenance	6,370	5,000	5,000	5,000
4030 VM: Fleet Maintenance	47,281	53,582	53,582	60,950
4031 Other Vehicle Maintenance	325	1,000	1,000	1,000
4055 Computer - Software	57,270	26,455	25,298	30,490
4060 Technology Lease Fees	6,894	8,820	8,820	16,359
5005 Personnel Services	13,152	15,000	15,000	15,000
5007 Other Professional Services	6,301	6,300	6,300	6,300
6001 Uniforms	975	950	1,100	1,100
6002 Printing/Reproduction	1,030	1,000	1,000	1,000
6005 Advertising	280	500	500	500

Continued

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

001-5059-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Services & Charges:				
7001 Electrical	9,614	11,000	11,000	11,000
7002 Natural Gas	1,724	1,200	2,000	2,000
7004 Water	1,888	2,000	2,000	2,000
Services & Charges Subtotal	170,851	151,087	150,880	171,379
Capital Outlay:				
8021 Mach/Tools & Equip	27,115	-	-	-
8050 Motor Vehicles	-	-	-	-
Capital Outlay Subtotal	27,115	-	-	-
Division Total	\$ 2,910,572	\$ 2,923,656	\$ 2,878,752	3,576,654

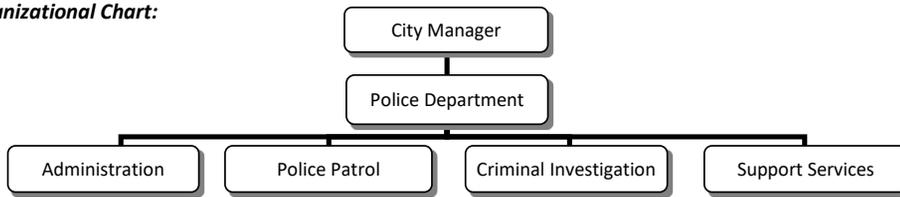
Police Department

FY 19-20

Mission Statement: The mission of the La Porte Police Department is to work in partnership with the community to prevent crime and improve the quality of life within the City of La Porte.

- 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.

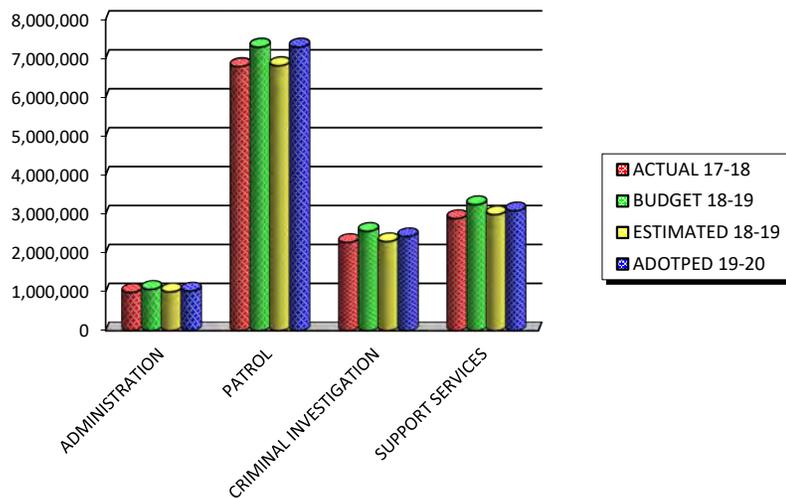
Organizational Chart:



Share of General Fund Budget: 25%



Four Year Comparison by Division:



Police Department Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Police Administration	\$ 985,516	\$ 1,062,993	\$ 996,973	\$ 1,021,073	-3.94%
Police Patrol	6,790,814	7,292,233	6,814,611	\$ 7,292,468	0.00%
Criminal Investigation	2,269,914	2,555,465	2,290,705	\$ 2,418,275	-5.37%
Support Services	2,882,686	3,240,994	2,984,593	\$ 3,082,248	-4.90%
Department Total	\$ 12,928,930	\$ 14,151,685	\$ 13,086,882	\$ 13,814,064	-2.39%

Department Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 10,829,834	\$ 12,227,745	\$ 11,223,753	\$ 11,829,554	-3.26%
Supplies	508,863	395,990	375,063	369,614	-6.66%
Services & Charges	1,497,277	1,485,950	1,447,121	1,604,896	8.00%
Capital Outlay	92,956	42,000	40,945	10,000	0.00%
Department Total	\$ 12,928,930	\$ 14,151,685	\$ 13,086,882	\$ 13,814,064	-2.39%

Police Department FY 19-20

Police Administration Division

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

Program Objectives	Program Indicators
OBJ. 8.1d: Provide and maintain a safe environment and adequate police protection for all citizens of La Porte.	Maintain an FBI UCR Part I crime index rate that is: <ul style="list-style-type: none"> ● 10% or more below average crime rate for similarly sized US cities
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 operational audits 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"> ● OSSI Records Management System ● Crime Analysis Program ● Well maintained vehicle fleet ● Less than lethal force options ● Radars ● License Plate Readers ● Body Cameras and In-Car-DVR Systems ● Covert Surveillance Equipment ● Watch Tower with Video/LPR Capabilities ● Aggressive Driving Enforcement Vehicles

**Police Department
FY 19-20**

Police Administration Division

OBJ.8.1a/SP OBJ 7b (1): Maintain appropriate staffing levels by hiring and retaining the most qualified people.	Appropriate staffing levels will be determined by those recommended by the U.S. Department of Justice, which are currently set at: <ul style="list-style-type: none"> ● 2.2 officers per 1,000 residents ● 3.2 employees per 1,000 residents
SP OBJ 7b: Ensure that compensation for police employees is competitive in order to enhance employee retention.	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.
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.	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.

Performance Measures

	Actual 2017-18	Estimated 2018-19	% Change 2017-18/ 2018-19	Proposed 2019-20
Authorized number of police officer positions	79	79	0%	79
Number of police officers per 1,000 residents (Goal: 2.2).	2.2	2.2	0%	2.2
Authorized number of police employee positions	110	110	0%	110
Number of policy employees per 1,000 residents (Goal: 3.2)	3.2	3.2	0%	3.2
City of La Porte UCR crime rate	14.77	14.77	0%	17.75
Citizen complaints (Goal: less than 1 complaint for every 2 officers)	9	9	0%	<35
Number of self-initiated actions by officers (Goal: increase by 5%)	25,261	28,521	12%	29,950

Police Department
Fiscal Year 2019-20

Police Administration Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 713,413	\$ 791,391	\$ 746,932	\$ 764,535	-3.39%
<i>Supplies</i>	35,337	25,870	25,017	23,518	-9.09%
<i>Services & Charges</i>	229,952	245,732	225,024	233,020	-5.17%
<i>Capital Outlay</i>	6,814	-	-	-	
Division Total	\$ 985,516	\$ 1,062,993	\$ 996,973	\$ 1,021,073	-3.94%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	6	6	6

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

001-5252-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 498,636	\$ 554,867	\$ 516,622	535,024
1020 Overtime	5,164	2,357	2,600	2,730
1030 Certification	14,548	15,682	15,682	13,891
1035 Longevity	5,176	5,144	4,516	5,908
1040 Clothing Allowance	800	800	800	800
1044 Cleaning Allowance	924	962	962	962
1046 Physical Fitness Allowance	1,000	1,000	1,750	2,000
1060 FICA	38,040	44,425	42,054	41,805
1065 Retirement	86,480	93,704	89,496	88,965
1080 Insurance - Medical	62,532	72,000	72,000	72,000
1081 Insurance - Life	113	450	450	450
Personal Services Subtotal	713,413	791,391	746,932	764,535
Supplies:				
2001 Office Supplies	1,387	1,200	1,200	1,200
2002 Postage	231	180	180	200
2003 Protective Clothing	1,148	1,200	1,200	1,200
2004 Gas and Oil	8,090	9,120	7,157	7,873
2015 Other Supplies	5,403	5,400	5,300	5,400
2018 Computer Supplies	1,037	1,000	800	800
2090 Machinery/Tools/Equipment	17,792	7,570	9,000	1,670
2091 Office Furniture/Equipment	249	-	-	5,000
2093 Computer Equipment	-	200	180	175
Supplies Subtotal	35,337	25,870	25,017	23,518
Services & Charges:				
3001 Memberships & Subscriptions	3,103	3,400	3,103	3,540
3020 Training/Seminars	6,021	7,925	7,900	12,397
3024 Tuition Reimbursement	2,650	5,250	-	-
4002 Machinery/Tools/Equipment	6,832	8,390	6,840	7,840
4006 Heating and A/C Equipment	911	13,000	7,500	13,000
4011 Building Maintenance	28,503	19,300	17,500	12,300
4020 Motor Pool Lease Fees	13,774	14,515	14,515	11,354
4030 VM: Fleet Maintenance	10,417	11,846	11,846	13,658
4055 Computer Software	2,142	2,200	2,200	2,200
4060 Technology Lease Fees	12,724	10,470	10,470	12,506
5007 Other Professional Services	625	750	675	1,150
6002 Printing/Reproduction	554	825	800	825
6010 Janitorial	45,419	46,975	46,000	46,475
7001 Electrical	90,873	94,000	89,000	89,100
7002 Natural Gas	526	598	525	525
7004 Water	4,878	6,288	6,150	6,150
Services & Charges Subtotal	229,952	245,732	225,024	233,020
Capital Outlay:				
8021 Machinery/Tools/Equipment	6,814	-	-	-
Capital Outlay Subtotal	6,814	-	-	-
Division Total	\$ 985,516	\$ 1,062,993	\$ 996,973	1,021,073

**Police Department
FY 19-20**

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"> ● 5 minutes for Priority 1 Calls for Service ● 6 minutes for Non-Priority 2 Calls for Service ● 8 minutes for Non-Priority 3 Calls for Service
OBJ.8.1d: Provide for safe roadways within the City of La Porte through fair and equitable enforcement of traffic laws.	Maintain current level or reduce traffic collisions by targeting high collision areas. 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 2017-18	Estimated 2018-19	% Change 2017-18/ 2018-19	Proposed 2019-20
Authorized number of police officer positions assigned to Patrol	45	48	0%	48
Authorized number of civilian personnel positions assigned to Patrol	5	5	0%	5
Number of traffic collisions (Goal: decreased by 5%)	822	852	4%	809
Number of Level I inspections conducted (Goal: increased by 5%)	503	576	15%	605
Number of Level II inspections conducted (Goal: increased by 5%)	3,553	3,903	10%	4,098
Number of vehicles weighed (Goal: increased by 5%)	1,433	3,114	117%	3,270
Number of false alarm responses (Goal: Maintain consisten level)	1,066	967	-9%	<1,066

Police Department
Fiscal Year 2019-20

Police Patrol Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 5,502,760	\$ 6,167,992	\$ 5,716,759	\$ 6,157,846	-0.16%
<i>Supplies</i>	296,914	225,162	218,024	210,261	-6.62%
<i>Services & Charges</i>	904,998	857,079	838,883	924,361	7.85%
<i>Capital Outlay</i>	86,142	42,000	40,945	-	-100.00%
Division Total	\$ 6,790,814	\$ 7,292,233	\$ 6,814,611	\$ 7,292,468	0.00%

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 2017-18	Approved 2018-19	Approved 2019-20
Lieutenant	3	3	3
Sergeant	6	6	6
Officer	35	39	39
Lead Jailer	-	-	1
Jailers	5	5	4
Jailer-P/T	1	1	1
Total	50	54	54

City of La Porte, Texas
Police Patrol
Detail of Expenditure

001-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 3,485,851	\$ 4,010,826	\$ 3,650,746	3,910,739
1020 Overtime	373,291	384,132	384,000	403,200
1030 Certification	88,870	89,865	89,865	89,500
1035 Longevity	22,012	24,012	24,624	27,352
1044 Cleaning Allowance	12,233	11,785	11,785	12,506
1046 Physical Fitness Allowance	12,000	15,000	16,000	16,000
1060 FICA	295,731	345,845	314,982	338,808
1065 Retirement	659,724	732,085	670,315	722,067
1067 Pars - Retirement	239	402	402	-
1080 Insurance - Medical	552,366	552,366	552,366	636,000
1081 Insurance - Life	443	1,674	1,674	1,674
Personal Services Subtotal	5,502,760	6,167,992	5,716,759	6,157,846
Supplies:				
2001 Office Supplies	806	750	700	725
2002 Postage	55	500	500	650
2003 Protective Clothing	61,938	63,200	63,150	44,290
2004 Gas and Oil	114,651	116,725	107,512	118,263
2007 Chemical	240	1,000	1,200	1,600
2008 Educational	3,096	1,200	1,200	3,400
2015 Other Supplies	15,463	8,050	8,020	8,000
2016 Jail Operations	6,968	9,650	8,975	8,150
2018 Computer Supplies	2,169	3,225	3,220	3,225
2090 Machinery/Tools/Equipment	88,235	16,262	19,547	18,458
2091 Office Furniture/Equipment	-	-	-	-
2093 Computer Equipment	3,293	4,600	4,000	3,500
Supplies Subtotal	296,914	225,162	218,024	210,261
Services & Charges:				
3001 Memberships & Subscriptions	550	960	900	1,010
3020 Training/Seminars	19,152	20,100	20,100	28,800
3024 Tuition Reimbursement	-	5,000	-	6,000
4001 Office Equipment	15,740	16,530	12,064	11,186
4002 Machinery/Tools/Equipment	6,565	7,850	7,600	8,550
4003 Radios and Base Stations	83,658	89,640	86,640	89,616
4011 Building Maintenance	26,240	-	-	-
4020 Motor Pool Lease Fees	231,131	272,568	272,568	327,457
4030 VM: Fleet Maintenance	133,973	146,721	146,721	166,420
4050 Computer Hardware	38,081	-	-	-
4055 Computer Software	118,388	126,650	121,250	136,555
4060 Technology Lease Fees	227,708	167,500	167,500	139,758
5007 Other Professional Services	2,012	1,500	1,490	1,500
6002 Printing/Reproduction	1,800	2,060	2,050	2,060
9997 Special Programs	-	-	-	5,449
Services & Charges Subtotal	904,998	857,079	838,883	924,361

Continued

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

001-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Capital Outlay:				
8021 Mach/Tools & Equipment	43,294	-	-	-
8023 Computer Equipment	-	-	-	-
8050 Motor Vehicles	42,848	42,000	40,945	-
Capital Outlay Subtotal	86,142	42,000	40,945	-
Division Total	\$ 6,790,814	\$ 7,292,233	\$ 6,814,611	7,292,468

**Police Department
FY 19-20**

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"> ● 47% for crimes against persons (murder, rape, robbery, aggravated assault.) ● 17% for crimes against property (larceny, burglary, and auto theft)
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 2017-18	Estimated 2018-19	% Change 2017-18/ 2018-19	Proposed 2019-20
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%)	75%	78%	3%	<47%
*Avg clearance rate for crimes against property (Goal: <17%)	69%	70%	1%	<17%
Number of crime victims served by Crime Victim Liaison	546	456	-16%	N/A

* Denotes calendar year

**Police Department
Fiscal Year 2019-20**

Criminal Investigation Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 2,042,237	\$ 2,370,482	\$ 2,114,238	\$ 2,180,728	-8.00%
<i>Supplies</i>	59,667	48,943	40,427	46,437	-5.12%
<i>Services & Charges</i>	168,010	136,040	136,040	181,110	33.13%
Division Total	<u>\$ 2,269,914</u>	<u>\$ 2,555,465</u>	<u>\$ 2,290,705</u>	<u>\$ 2,418,275</u>	-5.37%

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 2017-18	Approved 2018-19	Approved 2019-20
Lieutenant	1	1	1
Sergeant	2	2	2
Detective	12	12	12
Officer	1	1	1
Criminal Investigations Specialist	1	1	1
Property Custodian	1	1	1
Victims Assistance Liaison	1	1	1
Total	<u>19</u>	<u>19</u>	<u>19</u>

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

001-5256-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 1,340,056	\$ 1,586,447	\$ 1,383,978	1,440,031
1020 Overtime	59,281	60,060	60,060	63,000
1030 Certification	43,944	42,946	42,946	43,000
1035 Longevity	16,012	16,188	14,828	15,672
1040 Clothing Allowance	12,000	12,800	12,800	12,800
1044 Cleaning Allowance	4,259	4,329	4,329	4,089
1046 Physical Fitness Allowance	2,500	8,000	3,000	4,000
1060 FICA	113,436	132,249	116,248	118,113
1065 Retirement	252,570	278,803	247,389	251,356
1080 Insurance - Medical	198,018	228,000	228,000	228,000
1081 Insurance - Life	161	660	660	667
Personal Services Subtotal	2,042,237	2,370,482	2,114,238	2,180,728
Supplies:				
2001 Office Supplies	1,318	1,000	1,000	1,000
2002 Postage	512	400	450	550
2003 Protective Clothing	7,019	3,000	3,000	3,000
2004 Gas and Oil	20,461	23,316	17,750	19,525
2007 Chemical	756	300	300	300
2015 Other Supplies	1,765	2,200	2,200	2,200
2018 Computer Supplies	3,133	3,500	3,500	3,500
2078 Confidential Funds	12,000	10,000	7,000	10,000
2090 Machinery/Tools/Equipment	7,461	3,227	3,227	3,762
2091 Office Furniture	-	-	-	600
2093 Computer Equipment	5,242	2,000	2,000	2,000
Supplies Subtotal	59,667	48,943	40,427	46,437
Services & Charges:				
3001 Memberships & Subscriptions	706	1,665	1,665	1,625
3020 Training/Seminars	24,334	24,000	24,000	26,498
4020 Motor Pool Lease Fees	43,190	28,521	28,521	53,081
4030 VM: Fleet Maintenance	37,848	39,312	39,312	45,046
4055 Computer Software	2,161	7,995	7,995	13,490
4060 Technology Lease Fees	45,385	15,885	15,885	17,930
5007 Other Professional Services	10,154	15,562	15,562	20,340
6002 Printing/Reproduction	548	600	600	600
6006 Miscellaneous	3,684	2,500	2,500	2,500
Services & Charges Subtotal	168,010	136,040	136,040	181,110
Capital Outlay:				
8021 Mach/Tools & Equipment	-	-	-	10,000
Capital Outlay Subtotal	-	-	-	10,000
Division Total	\$ 2,269,914	\$ 2,555,465	\$ 2,290,705	2,418,275

Police Department
FY 19-20

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.	Initiate a Citizen's Advisory Board, to be created by the Chief of Police, to meet with chief and department representatives in order to improve positive feedback and communicate concerns between the police department and 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 two 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 19-20**

Support Services Division

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	% Change 2017-18/ 2018-19	Proposed 2019-20
Authorized number of police office positions assigned to SSD	11	11	10%	11
Authorized number of civilian personnel positions assigned to SSD	21	21	0%	21
Avg Priority Call response time	6.10	6.08	0%	<6
Avg Non-Priority call response time	9.26	8.25	-10%	<9
Number of animals adopted from shelter (goal: increase by 5%)	624	492	-21%	517
Number of animals euthanized at shelter (goal: decrease by 5%)	278	228	-17%	217
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: 2 or more)	3	3	0%	>2
Number of police volunteer service hours (goal: 2500 or more)	3,835	2,634	-31%	>2500

Police Department
Fiscal Year 2019-20

Support Services Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 2,571,424	\$ 2,897,880	\$ 2,645,824	\$ 2,726,445	-5.92%
<i>Supplies</i>	116,945	96,015	91,595	89,398	-6.89%
<i>Services & Charges</i>	194,317	247,099	247,174	266,405	7.81%
Division Total	\$ 2,882,686	\$ 3,240,994	\$ 2,984,593	\$ 3,082,248	-4.90%

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 2017-18	Approved 2018-19	Approved 2019-20
Lieutenant	1	1	1
Support Services Sergeant	2	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
Total	36	36	36

City of La Porte, Texas
Support Services
Details of Expenditures

001-5258-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 1,664,017	\$ 1,880,668	\$ 1,691,750	1,742,626
1020 Overtime	88,455	90,730	90,600	95,130
1030 Certification	38,094	37,499	37,499	38,000
1035 Longevity	18,320	18,992	16,776	18,996
1041 Tool Allowance	409	-	-	-
1044 Cleaning Allowance	7,005	6,975	6,975	7,215
1046 Physical Fitness Allowance	4,250	5,000	2,250	3,000
1060 FICA	132,022	155,783	135,983	142,273
1065 Retirement	295,401	328,430	290,188	293,670
1067 PARS Retirement	180	1,047	1,047	779
1080 Insurance - Medical	323,082	372,000	372,000	384,000
1081 Insurance - Life	189	756	756	756
Personal Services Subtotal	2,571,424	2,897,880	2,645,824	2,726,445
Supplies:				
2001 Office Supplies	1,337	1,300	1,300	1,300
2002 Postage	3,474	2,400	3,000	3,800
2003 Protective Clothing	11,692	8,200	8,150	8,200
2004 Gas and Oil	10,587	13,155	9,825	10,808
2005 Minor Tools	177	350	345	300
2006 Cleaning	1,271	1,260	1,245	1,260
2007 Chemical	927	1,000	990	1,000
2015 Other Supplies	10,945	10,050	10,050	11,000
2017 Specialized Supplies	36,681	26,200	24,800	28,850
2018 Computer Supplies	1,127	1,300	1,300	1,300
2090 Machinery/Tools/Equipment	29,998	26,900	26,800	16,980
2091 Office Furniture/Equipment	6,478	2,900	2,800	3,800
2093 Computer Equipment	2,251	1,000	990	800
Supplies Subtotal	116,945	96,015	91,595	89,398
Services & Charges:				
3001 Memberships & Subscriptions	5,581	5,640	5,640	6,205
3020 Training/Seminars	13,329	17,785	15,500	19,675
3024 Tuition Reimbursement	3,829	3,500	3,500	3,500
4003 Radios and Base Stations	16,976	17,700	17,486	17,700
4006 Heating & AC	1,132	2,100	1,500	2,100
4011 Building Maintenance	1,367	1,800	1,400	1,800
4020 Motor Pool Lease Fees	27,261	32,216	32,216	35,332
4022 Rent: Building/Land	2,993	4,000	6,071	11,256
4030 VM: Fleet Maintenance	17,593	17,891	17,891	19,591
4055 Computer Software	-	2,950	2,950	2,950
4060 Technology Lease Fees	60,012	43,000	43,000	45,737
5007 Other Professional Services	6,521	62,125	62,000	62,125
6001 Uniforms	239	320	320	360
6002 Printing/Reproduction	1,096	1,000	990	1,000
6010 Janitorial Services	20,194	20,220	20,220	20,220
7001 Electrical	11,680	10,500	12,000	12,355
7002 Natural Gas	1,199	1,352	1,490	1,499
7004 Water	3,315	3,000	3,000	3,000
Services & Charges Subtotal	194,317	247,099	247,174	266,405
Division Total	\$ 2,882,686	\$ 3,240,994	\$ 2,984,593	3,082,248

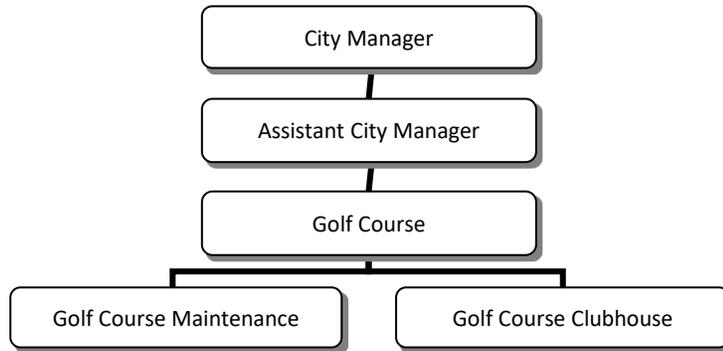


Golf Course

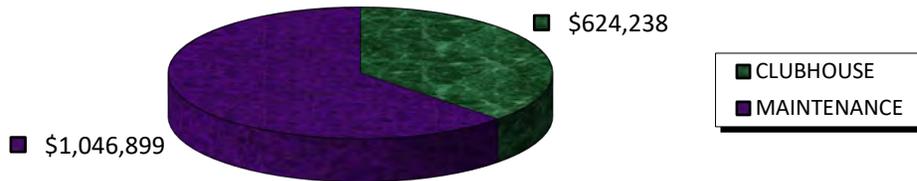
FY 19-20

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

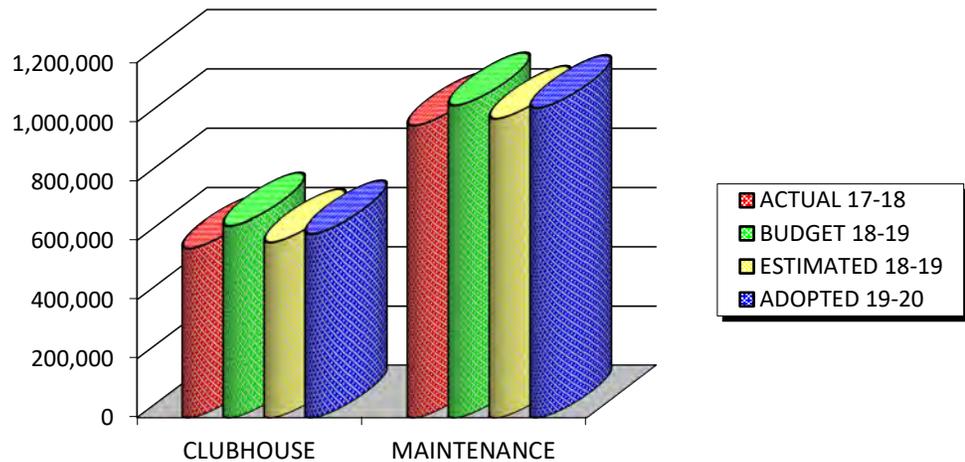
Organizational Chart:



Share of General Fund Budget: 3%



Four Year Comparison by Division:



Golf Course
Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Golf Course Club House	\$ 574,466	\$ 650,567	\$ 595,194	\$ 624,238	-4.05%
Golf Course Maintenance	987,473	1,055,702	1,010,615	1,046,899	-0.83%
Total	\$ 1,561,939	\$ 1,706,269	\$ 1,605,809	\$ 1,671,137	-2.06%

Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 1,084,372	\$ 1,199,723	\$ 1,111,042	\$ 1,147,849	-4.32%
Supplies	180,469	215,400	205,906	222,120	3.12%
Services & Charges	213,101	278,646	276,361	301,168	8.08%
Capital Outlay	83,997	12,500	12,500	-	-100.00%
Total	\$ 1,561,939	\$ 1,706,269	\$ 1,605,809	\$ 1,671,137	-2.06%

Golf Course FY 19-20

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 2019-20**

Golf Course Club House Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 447,075	\$ 511,712	\$ 460,324	\$ 484,047	-5.41%
<i>Supplies</i>	68,064	63,700	63,400	66,500	4.40%
<i>Services & Charges</i>	59,327	75,155	71,470	73,691	-1.95%
Division Total	\$ 574,466	\$ 650,567	\$ 595,194	\$ 624,238	-4.05%

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 2017-18	Approved 2018-19	Approved 2019-20
Golf Course Manager-Pro	1	1	1
Head Professional Golf Pro	1	1	1
Assistant Golf Pro	1	1	1
Golf Coordinator	1	1	1
Clubhouse Cashier (P/T)	1	1	1
Cart Attendant (P/T)	3	3	3
Starter Marshall (P/T)	4	4	4
Total	12	12	12

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

001-6048-551

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 332,783	\$ 379,878	\$ 337,566	361,576
1020 Overtime	2,092	2,500	2,500	2,500
1035 Longevity	3,168	3,360	3,276	3,604
1060 FICA	21,304	24,778	21,730	22,282
1065 Retirement	45,196	52,044	46,100	44,803
1067 Pars Retirement	793	972	972	1,102
1080 Insurance - Medical	41,688	48,000	48,000	48,000
1081 Insurance - Life	51	180	180	180
Personal Services Subtotal	447,075	511,712	460,324	484,047
Supplies:				
2001 Office Supplies	1,386	1,400	1,400	1,400
2002 Postage	102	100	100	100
2015 Other Supplies	2,509	1,700	1,800	1,800
2090 Machinery/Tools/Equipment	62,474	60,000	60,000	58,200
2091 Office Furniture/Equipment	358	-	-	4,400
2093 Computer Equipment	1,235	500	100	600
Supplies Subtotal	68,064	63,700	63,400	66,500
Services & Charges:				
3001 Memberships & Subscriptions	2,000	2,300	2,300	2,300
3020 Training/Seminars	1,671	3,665	2,000	3,600
4003 Radios and Base Stations	255	300	300	300
4006 Heating and A/C Equipment	2,541	6,000	6,000	6,000
4011 Building Maintenance	6,358	6,000	6,000	7,000
4060 Technology Lease Fees	1,915	1,470	1,470	4,046
5006 Fiscal Services	23,801	25,000	25,000	25,000
5007 Other Professional Services	6,380	9,020	7,000	3,895
6002 Printing/Reproduction	723	700	700	850
6005 Advertising	-	3,000	3,000	3,000
6010 Janitorial Services	2,540	3,000	3,000	3,000
6041 Special Events	206	400	400	400
7001 Electrical	8,239	11,000	11,000	11,000
7002 Natural Gas	989	1,000	1,000	1,000
7004 Water	1,709	2,300	2,300	2,300
Services & Charges Subtotal	59,327	75,155	71,470	73,691
Division Total	\$ 574,466	\$ 650,567	\$ 595,194	624,238

**Golf Course
Fiscal Year 2019-20**

Golf Course Maintenance Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 637,297	\$ 688,011	\$ 650,718	\$ 663,802	-3.52%
<i>Supplies</i>	112,405	151,700	142,506	155,620	2.58%
<i>Services & Charges</i>	153,774	203,491	204,891	227,477	11.79%
<i>Capital Outlay</i>	83,997	12,500	12,500	-	-100.00%
Division Total	\$ 987,473	\$ 1,055,702	\$ 1,010,615	\$ 1,046,899	-0.83%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	10	10	10

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

001-6049-551

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 392,819	\$ 417,101	\$ 388,808	398,105
1020 Overtime	29,152	35,000	35,000	35,000
1030 Certification	1,154	1,200	1,200	1,200
1035 Longevity	5,608	5,608	4,096	4,392
1041 Tool Allowance	900	-	-	-
1060 FICA	32,383	35,107	32,421	33,480
1065 Retirement	71,011	73,797	68,995	71,250
1067 PARS	-	-	-	177
1080 Insurance - Medical	104,220	120,000	120,000	120,000
1081 Insurance - Life	50	198	198	198
Personal Services Subtotal	637,297	688,011	650,718	663,802
Supplies:				
2001 Office Supplies	299	100	100	100
2002 Postage	40	100	100	100
2003 Protective Clothing	-	350	300	300
2004 Gas and Oil	13,215	18,400	13,256	16,000
2005 Minor Tools	554	500	500	500
2007 Chemical	41,489	80,000	78,000	87,000
2009 Medical	93	200	200	200
2015 Other Supplies	15,101	28,000	26,000	26,000
2030 Small Parts	13,165	20,000	20,000	20,000
2090 Machinery/Tools/Equipment	28,449	3,750	3,750	5,120
2093 Computer Equipment	-	300	300	300
Supplies Subtotal	112,405	151,700	142,506	155,620
Services & Charges:				
3001 Memberships & Subscriptions	1,167	1,290	1,250	1,250
3020 Training/Seminars	130	600	300	300
4002 Machinery/Tools/Equipment	3,600	4,500	4,500	4,500
4006 Heating and A/C Equipment	-	500	500	500
4008 Pumps/Motors	1,315	2,000	2,000	2,000
4011 Building Maintenance	-	2,000	2,000	2,000
4012 Water Line Maintenance	13,823	10,000	12,000	12,000
4019 Rental of Equipment	-	1,700	1,500	1,500
4020 Motor Pool Lease Fees	101,045	143,607	143,607	162,187
4030 VM: Fleet Maintenance	4,861	4,634	4,634	4,880
4031 Other Vehicle Maintenance	3,759	2,000	1,500	2,000
5007 Other Professional Services	5,126	8,560	8,000	10,860
6001 Uniforms	7,217	7,100	8,100	8,500
7001 Electrical	10,311	13,000	13,000	13,000
7004 Water	1,420	2,000	2,000	2,000
Services & Charges Subtotal	153,774	203,491	204,891	227,477
Capital Outlay:				
8021 Mach/Tools & Equipment	83,997	-	-	-
8032 Land Improvements	-	12,500	12,500	-
Capital Outlay Subtotal	83,997	12,500	12,500	-
Division Total	\$ 987,473	\$ 1,055,702	\$ 1,010,615	1,046,899

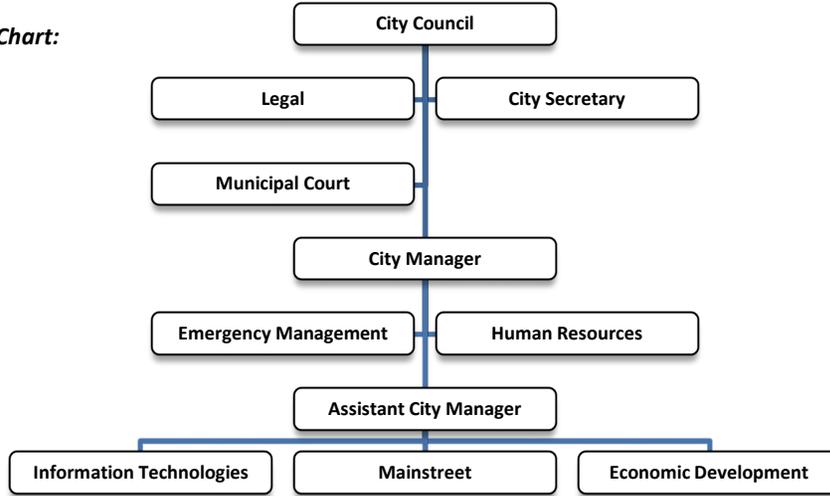


Administration Department

FY 19-20

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.

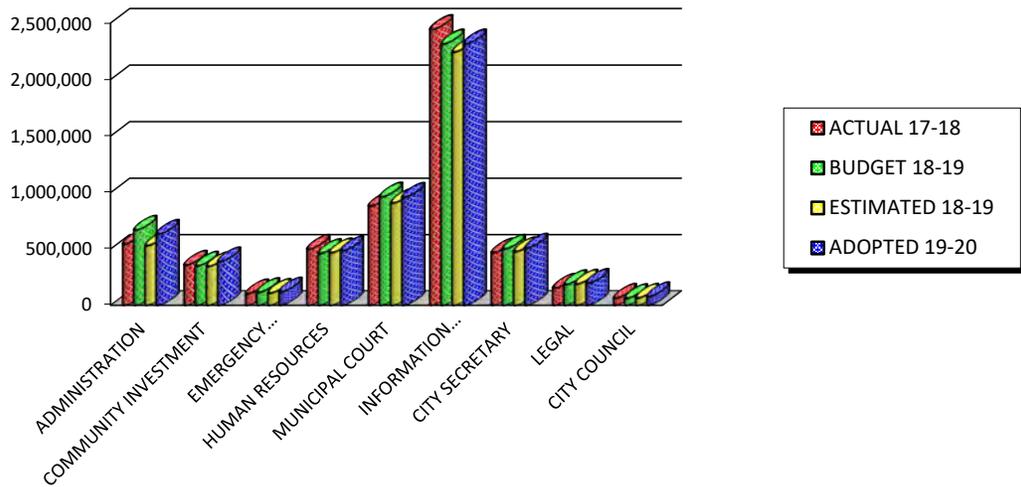
Organizational Chart:



Share of General Fund Budget: 10%



Four Year Comparison by Division:



Administration Department Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Administration	\$ 545,573	\$ 668,436	\$ 529,548	\$ 631,749	-5.49%
Emergency Management	357,199	348,999	344,740	\$ 386,726	10.81%
Community Investment	101,956	113,515	106,712	\$ 118,335	4.25%
Human Resources	499,161	460,402	466,789	\$ 484,522	5.24%
Municipal Court	882,414	962,573	908,413	\$ 959,399	-0.33%
Information Technologies	2,442,781	2,315,098	2,245,305	\$ 2,315,843	0.03%
City Secretary	466,586	499,570	476,644	\$ 508,770	1.84%
Legal	151,650	184,220	188,292	\$ 195,163	5.94%
City Council	62,903	60,446	63,430	\$ 76,801	27.06%
Department Total	\$ 5,510,223	\$ 5,613,259	\$ 5,329,874	\$ 5,677,308	1.14%

Department Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 2,744,815	\$ 3,035,053	\$ 2,979,758	\$ 3,101,524	2.19%
Supplies	336,342	104,094	105,649	89,986	-13.55%
Services & Charges	2,429,066	2,474,112	2,244,467	2,485,798	0.47%
Department Total	\$ 5,510,223	\$ 5,613,259	\$ 5,329,874	\$ 5,677,308	1.14%

Administration Department

FY 19-20

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"> Provide quarterly status/update reports to the Council Pursue development, monitoring, and reporting of performance metrics that gauge progress and efficiency

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"> Provide multiple avenues for citizens to reach a appropriate city staff Respond to each inquiry or complaint within one business day

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"> Meet with diversified groups to provide opportunities for two-way communication Establish partnerships to meet common goals, where appropriate
Develop a Communication/PR program to inform citizens of events and promote the City	<ul style="list-style-type: none"> Create and distribute 4 quarterly newsletters city-wide Emphasize use of social media as an effective tool to provide real-time, interesting information Utilize existing media to maximize accessibility of information to all demographics

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"> Develop and implement a comprehensive training program for current and future supervisors Establish an Employee Engagement Program that makes La Porte an environment where employees can reach/exceed their potential
	<ul style="list-style-type: none"> Schedule at least 2 customer service training sessions each year to accommodate as many schedules as possible
Provide customer service training opportunities for every employee each year	

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
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 2019-20

Administration Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 423,147	\$ 512,147	\$ 462,421	\$ 470,903	-8.05%
<i>Supplies</i>	2,495	3,300	3,225	3,830	16.06%
<i>Services & Charges</i>	119,931	152,989	63,902	157,016	2.63%
Division Total	\$ 545,573	\$ 668,436	\$ 529,548	\$ 631,749	-5.49%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	2.50	2.50	2.50

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

001-6060-510

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 312,425	\$ 374,396	\$ 337,509	342,438
1020 Overtime	13	-	-	-
1030 Certification	1,000	-	-	-
1035 Longevity	364	572	404	658
1042 Car Allowance	10,614	11,400	9,263	11,400
1060 FICA	19,857	29,558	26,160	27,491
1065 Retirement	52,728	62,808	55,672	58,503
1080 Insurance - Medical	26,055	33,000	33,000	30,000
1081 Insurance - Life	91	413	413	413
Personal Services Subtotal	423,147	512,147	462,421	470,903
Supplies:				
2001 Office Supplies	299	500	450	450
2002 Postage	27	50	25	30
2008 Educational	95	100	-	100
2015 Other Supplies	2,074	2,500	2,500	3,000
2091 Office Furniture/Equipment	-	150	250	250
Supplies Subtotal	2,495	3,300	3,225	3,830
Services & Charges:				
3001 Memberships & Subscriptions	4,180	5,745	5,901	6,399
3020 Training/Seminars	3,123	11,000	6,405	12,500
3024 Tuition Reimbursement	-	3,500	3,500	950
4011 Building Maintenance	-	-	-	-
4055 Computer Software	-	-	-	22,400
4060 Technology Lease Fees	1,149	2,450	2,450	4,119
5004 Consulting	14,284	25,000	25,000	25,000
6070 Appreciation Program	636	2,500	1,000	2,500
9997 Req for Special Program	96,559	102,794	19,646	83,148
Services & Charges Subtotal	119,931	152,989	63,902	157,016
Division Total	\$ 545,573	\$ 668,436	\$ 529,548	631,749

Emergency Services Department

FY 19-20

Emergency Management

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

Objectives
<ul style="list-style-type: none">● 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
<ul style="list-style-type: none">● Develop or obtain public outreach materials on various hazards and distribute to the public through various methods (mailouts, community outreach events, preparedness packets, ect.)● Participate in community outreach events and provide presentations to various community groups on the hazards in La Porte and recommended 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
<ul style="list-style-type: none">● 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, such as other City departments and government agencies, non-profit organizations and the LEPC, etc● Provide all hazards training for key Emergency Operations Center (EOC) staff● Test the plans to ensure they are both functional and comprehensive through training, drills and exercises● Participate in local and regional drills and exercises

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

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

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

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

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Community outreach events/presentations	20	20	20
Publications mailed to citizens	4	4	4
Training/drills/exercises	10	10	10
Level of preparedness (state assessment)	Advanced	Advanced	Advanced

**Administration Department
Fiscal Year 2019-20**

Emergency Management Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 260,331	\$ 264,939	\$ 263,148	\$ 279,022	5.32%
<i>Supplies</i>	4,277	4,942	4,277	4,884	-1.17%
<i>Services & Charges</i>	92,591	79,118	77,315	102,820	29.96%
Division Total	\$ 357,199	\$ 348,999	\$ 344,740	\$ 386,726	10.81%

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 2017-18	Approved 2018-19	Approved 2019-20
Emergency Management Coordinator	1	1	1
Asst. Emergency Management Coord	1	1	1
Secretary I	1	1	1
Total	3	3	3

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

001-6054-510

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 180,872	\$ 178,960	\$ 182,100	188,651
102 Overtime	126	500	750	500
1035 Longevity	328	472	380	744
1060 FICA	14,981	15,640	13,988	16,932
1065 Retirement	32,714	33,205	29,768	36,033
1080 Insurance - Medical	31,266	36,000	36,000	36,000
1081 Insurance - Life	44	162	162	162
Personal Services Subtotal	260,331	264,939	263,148	279,022
Supplies:				
2001 Office Supplies	500	500	400	400
2002 Postage	9	25	10	15
2004 Gas and Oil	1,142	1,067	1,017	1,119
2015 Other Supplies	2,112	2,000	2,000	2,500
2018 Computer Supplies	315	100	100	100
2090 Machinery/Tools/Equipment	87	750	500	500
2093 Computer Equipment	112	500	250	250
Supplies Subtotal	4,277	4,942	4,277	4,884
Services & Charges:				
3001 Memberships & Subscriptions	915	915	965	930
3020 Training/Seminars	9,188	8,000	8,000	8,000
3024 Tuition Reimbursement	1,803	-	-	-
4003 Radios/Base Stations	-	500	492	500
4020 Motor Pool: Lease Fees	3,360	3,501	3,501	3,673
4030 Vehicle Maint: Fleet Maint.	3,038	3,222	3,222	3,511
4055 Computer Software	12,599	13,000	13,000	13,000
4060 Technology Lease Fees	766	980	980	20,556
4070 Emergency Management	34,145	27,000	25,000	27,000
5007 Other Professional Services	21,441	18,000	18,155	21,650
6002 Printing and Reproduction	3,985	4,000	4,000	4,000
7001 Electrical	1,351	-	-	-
Services & Charges Subtotal	92,591	79,118	77,315	102,820
Division Total	\$ 357,199	\$ 348,999	\$ 344,740	386,726

Administration Department
Fiscal Year 2019-20

Community Investment

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 26,532	\$ 27,815	\$ 29,935	\$ 31,435	13.01%
<i>Services & Charges</i>	75,424	85,700	76,777	86,900	1.40%
Division Total	\$ 101,956	\$ 113,515	\$ 106,712	\$ 118,335	4.25%

Scope of Services Summary

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

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

001-6061-565

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies:				
2015 Other Supplies	\$ -	\$ -	\$ -	-
2075 Community Development	7,105	7,815	11,435	11,435
2077 Fireworks	19,427	20,000	18,500	20,000
Supplies Subtotal	26,532	27,815	29,935	31,435
Services & Charges:				
5007 Other Professional Services	14,313	30,500	27,577	29,000
6002 Printing and Reproduction	44,000	43,000	43,000	45,500
6005 Advertising	11,775	9,700	6,200	9,900
6015 Community Festivals	5,336	2,500	-	2,500
9997 Special Programs	-	-	-	-
Services & Charges Subtotal	75,424	85,700	76,777	86,900
Division Total	\$ 101,956	\$ 113,515	\$ 106,712	118,335

Administration Department

FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Total turnover rate (excluding retirements)			
Number of days to process new hires			

Administration Department
Fiscal Year 2019-20

Human Resources Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 297,126	\$ 302,142	\$ 308,651	\$ 317,979	5.24%
<i>Supplies</i>	2,037	2,350	2,000	3,050	29.79%
<i>Services & Charges</i>	199,998	155,910	156,138	163,493	4.86%
Division Total	\$ 499,161	\$ 460,402	\$ 466,789	\$ 484,522	5.24%

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 2017-18	Approved 2018-19	Approved 2019-20
Human Resources Manager	1	1	1
Benefits Specialist	1	1	1
Human Resources Specialist	1	1	1
Total	3	3	3

City of La Porte, Texas
 Human Resources
 Detail of Expenditures

001-6062-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 167,060	\$ 186,714	\$ 191,618	198,839
1020 Overtime	5,139	2,250	2,250	2,250
1030 Certification	1,501	900	1,500	1,500
1035 Longevity	565	632	728	1,108
1060 FICA	12,970	14,573	14,831	15,383
1065 Retirement	26,787	30,911	31,562	32,737
1075 Unemployment Compensation	45,077	30,000	30,000	30,000
1080 Insurance - Medical	31,266	36,000	36,000	36,000
1081 Insurance - Life	6,761	162	162	162
Personal Services Subtotal	297,126	302,142	308,651	317,979
Supplies:				
2001 Office Supplies	1,305	1,600	1,600	2,100
2002 Postage	218	300	100	200
2015 Other Supplies	514	300	300	300
2091 Office Furniture	-	-	-	300
2093 Computer Equipment	-	150	-	150
Supplies Subtotal	2,037	2,350	2,000	3,050
Services & Charges:				
3001 Memberships & Subscriptions	1,651	1,650	1,650	2,000
3020 Training/Seminars	5,438	4,000	4,000	6,000
3022 Employee Training	2,915	4,000	4,000	6,000
3024 Tuition Reimbursement	2,550	3,500	-	3,500
4055 Computer Software	44,865	25,000	30,628	15,000
4060 Technology Lease Fees	1,532	1,960	1,960	3,693
5006 Fiscal Services	3,600	3,600	3,600	3,600
5007 Other Professional Services	26,107	17,200	15,000	17,200
5008 Medical Services	51,916	36,000	36,000	36,000
5018 Civil Service	10,650	10,000	4,500	10,000
6002 Printing/Reproduction	37	200	-	-
6070 Appreciation Program	25,690	25,000	31,000	37,500
6071 Service Awards	15,350	21,800	21,800	20,000
6073 Wellness Program	7,697	2,000	2,000	3,000
Services & Charges Subtotal	199,998	155,910	156,138	163,493
Division Total	\$ 499,161	\$ 460,402	\$ 466,789	484,522

Administration Department
FY 19-20

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:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Total cases filed	12,408	15,605	16,577
Total dispositions	12,327	13,202	15,725

Administration Department
Fiscal Year 2019-20

Municipal Court Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 744,437	\$ 811,830	\$ 760,205	\$ 787,388	-3.01%
<i>Supplies</i>	23,100	27,250	26,700	26,700	-2.02%
<i>Services & Charges</i>	114,877	123,493	121,508	145,311	17.67%
Division Total	\$ 882,414	\$ 962,573	\$ 908,413	\$ 959,399	-0.33%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	10	10	10

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

001-6064-512

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 509,778	\$ 543,867	\$ 508,383	533,818
1020 Overtime	5,473	7,000	7,000	7,000
1030 Certification	6,447	7,500	5,500	6,900
1035 Longevity	4,164	4,256	3,712	2,984
1042 Car Allowance	5,101	5,100	5,100	5,100
1060 FICA	36,696	43,520	38,891	39,660
1065 Retirement	82,594	91,733	82,765	83,082
1067 Pars - Retirement	314	566	566	556
1080 Insurance - Medical	93,798	108,000	108,000	108,000
1081 Insurance - Life	72	288	288	288
Personal Services Subtotal	744,437	811,830	760,205	787,388
Supplies:				
2001 Office Supplies	3,733	4,000	4,000	4,000
2002 Postage	14,476	16,000	16,000	16,000
2008 Educational	209	300	300	300
2015 Other Supplies	3,357	4,950	4,900	4,900
2018 Computer Supplies	1,325	2,000	1,500	1,500
Supplies Subtotal	23,100	27,250	26,700	26,700
Services & Charges:				
3001 Memberships & Subscriptions	431	510	415	435
3020 Training/Seminars	119	2,000	2,000	3,000
4006 Heating and A/C Equipment	4,734	7,300	7,300	7,300
4011 Building Maintenance	3,405	5,800	5,800	17,800
4055 Computer Software	29,369	30,498	30,558	31,651
4060 Technology Lease Fees	6,128	7,840	7,840	13,925
5004 Consulting	11,200	14,400	12,800	14,400
5005 Personnel Services	11,039	-	-	-
5007 Other Professional Services	2,482	3,445	6,895	6,900
5009 Judicial Services	-	-	-	-
6002 Printing/Reproduction	6,400	8,000	6,000	8,000
6008 Jury Fees/Court Costs	720	2,000	1,200	1,200
6010 Janitorial Services	11,705	12,000	12,000	12,000
7001 Electrical	25,137	27,000	26,000	26,000
7002 Natural Gas	225	300	300	300
7004 Water	1,783	2,400	2,400	2,400
Services & Charges Subtotal	114,877	123,493	121,508	145,311
Division Total	\$ 882,414	\$ 962,573	\$ 908,413	959,399

Administration Department
Fiscal Year 2019-20

Information Technologies

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 585,661	\$ 692,326	\$ 622,468	\$ 653,162	-5.66%
<i>Supplies</i>	253,511	22,787	22,852	2,887	-87.33%
<i>Services & Charges</i>	1,603,609	1,599,985	1,599,985	1,659,794	3.74%
Division Total	\$ 2,442,781	\$ 2,315,098	\$ 2,245,305	\$ 2,315,843	0.03%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	7	7	7

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

001-6066-519

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 408,316	\$ 479,449	\$ 423,495	445,704
1020 Overtime	2,447	5,000	5,000	10,000
1030 Certification	1,246	3,300	3,300	2,100
1035 Longevity	2,816	2,672	1,848	2,544
1060 FICA	30,442	37,786	33,465	34,740
1065 Retirement	67,404	79,975	71,217	73,930
1080 Insurance - Medical	72,954	84,000	84,000	84,000
1081 Insurance - Life	36	144	144	144
Personal Services Subtotal	585,661	692,326	622,468	653,162
Supplies:				
2001 Office Supplies	317	500	500	500
2004 Gas and Oil	563	287	352	387
2005 Minor Tools	600	500	500	500
2015 Other Supplies	1,508	1,500	1,500	1,500
2091 Office Furniture/Equipment	17,489	-	-	-
2093 Computer Equipment	233,034	20,000	20,000	-
Supplies Subtotal	253,511	22,787	22,852	2,887
Services & Charges:				
3001 Memberships & Subscriptions	8,333	2,370	2,370	1,200
3020 Training/Seminars	18,065	20,000	20,000	30,000
4001 Office Equipment	88,003	75,000	75,000	75,000
4020 Motor Pool: Lease Fees	8,181	8,325	8,325	8,422
4022 Rental of Building	16,797	-	-	-
4030 VM: Fleet Maintenance	3,241	-	-	3,335
4050 Computer - Hardware	139,230	160,000	160,000	22,000
4055 Computer - Software	358,277	504,590	504,590	230,780
4060 Technology Lease Fees	11,490	14,700	14,700	13,693
5004 Consulting	8,138	10,000	10,000	5,000
5007 Other Professional Services	312,026	134,700	134,700	653,400
7003 Telephone	631,828	670,300	670,300	616,964
Services & Charges Subtotal	1,603,609	1,599,985	1,599,985	1,659,794
Division Total	\$ 2,442,781	\$ 2,315,098	\$ 2,245,305	2,315,843

City Secretary Department FY 19-20

City Secretary Division

Goals:

- Safeguard and enrich the municipal election process
- Coordinate candidate education and orientation
- Assist the Council with administrative functions and additional responsibilities as requested
- Improve public access to municipal records and other information
- Encourage and support electronic archiving/digitization for all City departments
- Educate and oversee usage of the City's adopted records and maintenance of the City's historical documents
- Ensure professional development of staff to improve job performance and skill level
- Issue alcohol licenses/permits, in accordance with the Texas Alcoholic Beverage Code and TABC guidelines, and solicitor permits, and renewals of such
- Manage and liaise with City boards, committees, and commissions
- Serve as parliamentarian in an advisory role to the Council
- Perform as Public Information Officer for the City with respect to media relations
- Maintain custody and proper application of the City Seal
- The Secretary participates as part of the City's leadership and management team
- Train as members of the City's emergency management team; ICS/NIMS certified

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Municipal elections held	2	1	1
Agendas prepared/posted (Council & Council Committees)	40	50	45
Public Information Act requests processed	480	500	510
Ordinances processed for the Council	41	45	50
Resolutions processed for the Council	13	15	20
Alcohol licenses/permits issues	20	56	35
Solicitor permits and registrations issued	34	32	36
Pages imaged to Laserfiche	17,130	60,000	80,000
Proclamations prepared			

Administration Department
Fiscal Year 2019-20

City Secretary Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
Personal Services	\$ 383,236	\$ 399,384	\$ 373,058	\$ 380,353	-4.77%
Supplies	16,531	15,650	16,210	5,950	-61.98%
Services & Charges	66,819	84,536	87,376	122,467	44.87%
Division Total	\$ 466,586	\$ 499,570	\$ 476,644	\$ 508,770	1.84%

Scope of Services Summary

The City Secretary is an officer of the City, appointed by, and under the direction of the City Council. The City Secretary's Office (CSO) is established to provide support, assistance, and information to the City Council so that its members have the resources they need to conduct the City's business; to preserve City documents so that the City Council, City Employees and Citizens of La Porte have timely and convenient access to City records and may stay informed; and to provide election services to voters and candidates so that they may be involved in the decision making process.

The City Secretary's Office supervise 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, serves as the Council's parliamentarian, and enrolling all laws, ordinances and resolutions of the City Council. As regards Council Services, the City Secretary handles all Council meeting arrangements, correspondence, travel, expenditures, and calendars and with additional administrative functions and responsibilities are requested. 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 responsible for the maintenance of all City of La Porte records including legal transactions, 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, therefore developing and administering records retention and destruction policies, monitoring the records storage, 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 charged with the administration of all City elections. The City Secretary oversees the publication of all official notices and orders, supervision of 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 files corporate documents, with the appropriate agencies.

The City Secretary's Office organizes the recruitment, application and appointment process for City Council appointed boards, commissions 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 official documents; issues alcohol licenses and permits in accordance with the Texas Alcoholic Beverage Code and TABC guidelines and solicitor permits, and renewal of such records; files deeds and easements; handles the codification of City ordinances into the City Code of Ordinances; publishes legal ads and notices for the City; posts legal notices and agendas; ensures professional development of staff to improve job performance and skill level; oversees the City Secretary and City Council Budget; and serves on the City's Executive Management Team. The Secretary is the Public Information Officer or PIO in the event of media interaction, disaster, and emergency and with ICS and NIMS certifications, coordinating the City's PIO team in the Emergency Operation Center (EOC). The City Secretary's Office serves as a resource for the public.

Personnel Position Roster

	Approved 2017-18	Approved 2018-19	Approved 2019-20
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Records Specialist	1	1	1
Secretary IV	1	1	1
Total	4	4	4

City of La Porte, Texas
City Secretary
Detail of Expenditures

001-6067-510

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 272,399	\$ 280,133	\$ 257,622	264,897
1020 Overtime	1,929	1,500	1,500	1,500
1035 Longevity	1,348	1,540	1,612	1,560
1060 FICA	20,526	21,663	20,340	20,363
1065 Retirement	44,796	45,850	43,286	43,335
1080 Insurance - Medical	41,688	48,000	48,000	48,000
1081 Insurance - Life	50	198	198	198
1090 Other Benefits	500	500	500	500
Personal Services Subtotal	383,236	399,384	373,058	380,353
Supplies:				
2001 Office Supplies	520	500	500	500
2002 Postage	805	150	150	150
2008 Educational	-	-	110	300
2015 Other Supplies	12,859	15,000	15,000	5,000
2091 Office Furniture/Equipment	1,317	-	-	-
2093 Computer Equipment	1,030	-	450	-
Supplies Subtotal	16,531	15,650	16,210	5,950
Services & Charges:				
3001 Memberships & Subscriptions	1,362	1,030	1,030	1,660
3020 Training/Seminars	6,192	10,950	10,840	12,450
4055 Computer Software	9,524	8,826	8,846	6,438
4060 Technology Lease Fees	1,532	1,960	1,960	3,950
5007 Other Professional Services	12,642	6,320	7,250	44,519
6002 Printing/Reproduction	2,992	7,450	7,450	8,450
6003 Legal Notices	14,805	18,000	15,000	15,000
6004 Elections	17,770	30,000	35,000	30,000
Services & Charges Subtotal	66,819	84,536	87,376	122,467
Division Total	\$ 466,586	\$ 499,570	\$ 476,644	508,770

Administration Department

FY 19-20

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 2019-20

Legal Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 13,245	\$ 14,823	\$ 151,157	\$ 173,963	1073.60%
<i>Services & Charges</i>	138,405	169,397	37,135	21,200	-87.49%
Division Total	\$ 151,650	\$ 184,220	\$ 188,292	\$ 195,163	5.94%

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.

Personnel Position Roster

	Approved 2017-18	Approved 2018-19	Approved 2019-20
City Attorney	-	1	1
Total	-	1	1

City of La Porte, Texas
Legal
Detail of Expenditures

001-6068-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ -	\$ -	\$ 126,646	148,750
1060 FICA	-	-	9,688	11,379
1067 PARS Retirement	-	-	-	1,834
1080 Insurance - Medical	13,245	14,823	14,823	12,000
Personal Services Subtotal	13,245	14,823	151,157	173,963
Services & Charges:				
5003 Legal	67,498	79,000	14,194	1,200
5004 Consulting	12,235	12,500	11,583	12,500
5007 Other Professional Services	-	20,000	-	-
5010 City Prosecutor	58,672	57,897	11,358	7,500
Services & Charges Subtotal	138,405	169,397	37,135	21,200
Division Total	\$ 151,650	\$ 184,220	\$ 188,292	195,163

Administration Department FY 19-20

City Council Division

Goals:

Support the work of the City staff to:

- Improve community relations through public awareness of City services
- Accelerate economic development for the area through the use of innovative ideas and approaches
- Enhance Employee Morale
- Develop youth activities and programs

Provide outstanding customer service to citizens

Promote the City's dedication to a high quality of life for our residents and businesses

Objectives:

- Recognize outstanding employee service to the City by presenting employee(s) with certification, proclamations or plaque (such as employee of the quarter, employee of the year, etc).
- Share in a joint effort with the La Porte-Bayshore Chamber of Commerce, the Bay Area Houston Economic Partnership, and the Economic Alliance Houston Port Region, among others, to work toward enhancing economic development for the community.

Administration Department
Fiscal Year 2019-20

City Council Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 37,632	\$ 37,462	\$ 38,649	\$ 38,754	3.45%
<i>Supplies</i>	7,859	-	450	11,250	-
<i>Services & Charges</i>	<u>17,412</u>	<u>22,984</u>	<u>24,331</u>	<u>26,797</u>	16.59%
Division Total	<u><u>\$ 62,903</u></u>	<u><u>\$ 60,446</u></u>	<u><u>\$ 63,430</u></u>	<u><u>\$ 76,801</u></u>	27.06%

Scope of Services Summary

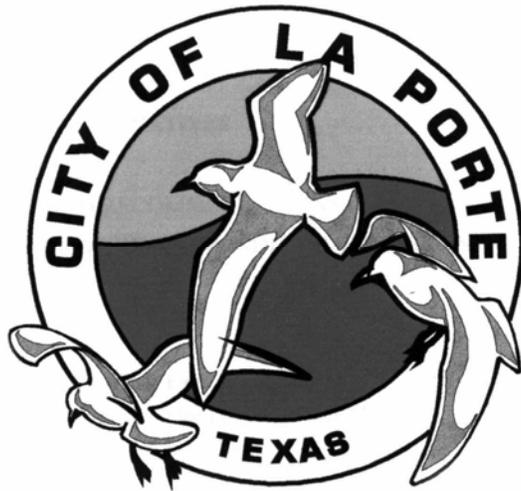
The City Council is the legislative and policy-making body of the City. It is composed of nine citizens elected to staggered three-year terms. There six single-member districts and at-large seats for two councilpersons and the position of Mayor. The Mayor serves as the presiding officer at meetings and as the ceremonial ranking official for the City.

The responsibilities of the City Council include enacting ordinances, resolutions and orders necessary for the proper governance of the City's affairs; reviewing and adopting the annual budget; reviewing and acting up the recommendations of various committees and the City Manager; appointing the City Manager, City Secretary, City Attorney, Municipal Judge, and board, committee, and commission members; authorizing the issuance of bonds; approving assessment rolls to be used for the collection of taxes; and promoting the welfare, health, safety and welfare of the citizens of La Porte.

City of La Porte, Texas
City Council
Detail of Expenditures

001-6069-511

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 23,826	\$ 24,000	\$ 24,000	24,000
1042 Car Allowance	11,113	10,800	11,987	12,000
1060 FICA	2,693	2,662	2,662	2,754
Personal Services Subtotal	37,632	37,462	38,649	38,754
Supplies:				
2001 Office Supplies	-	-	-	250
2015 Other Supplies	-	-	-	11,000
2090 Machinery/Tools/Equipment	184	-	-	-
2093 Computer Equipment	7,675	-	450	-
Supplies Subtotal	7,859	-	450	11,250
Services & Charges:				
3001 Memberships & Subscriptions	7,390	7,574	6,921	7,004
3020 Training/Seminars	4,206	8,000	10,000	14,000
4060 Technology Lease Fees	3,447	4,410	4,410	2,793
6041 Special Events	2,369	3,000	3,000	3,000
Services & Charges Subtotal	17,412	22,984	24,331	26,797
Division Total	\$ 62,903	\$ 60,446	\$ 63,430	76,801



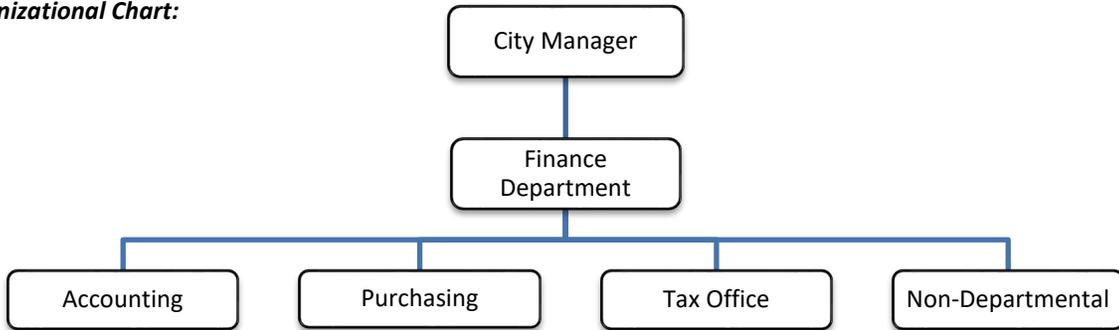
Finance Department

FY 19-20

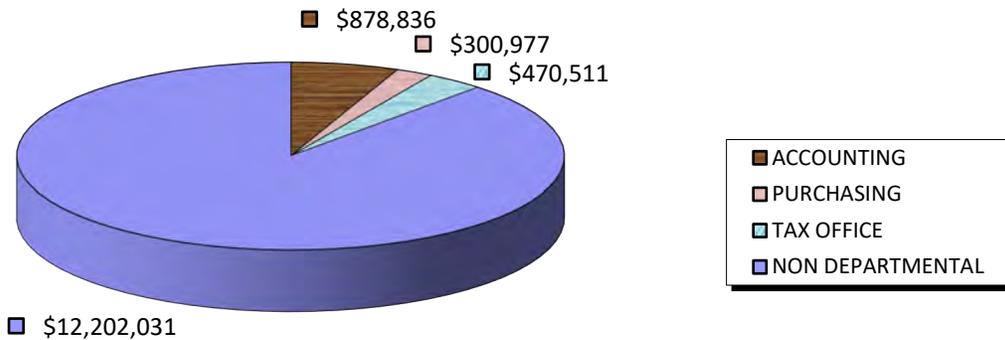
Mission Statement:

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.

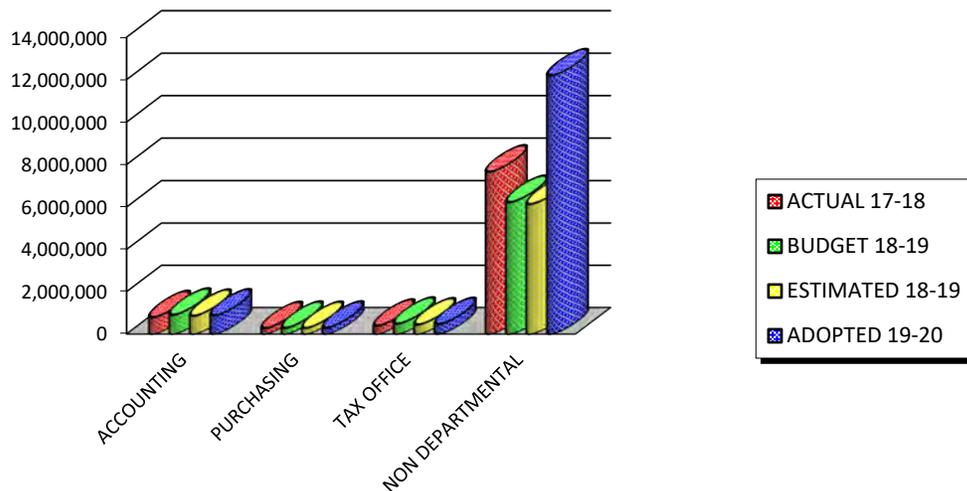
Organizational Chart:



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



Four Year Comparison by Division:



Finance Department Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Accounting	\$ 800,263	\$ 915,125	\$ 862,489	\$ 878,836	-3.97%
Purchasing	281,060	297,429	289,250	300,977	1.19%
Tax Office	394,823	489,994	453,019	470,511	-3.98%
Non Departmental	7,673,079	6,242,080	6,150,720	12,202,031	95.48%
Department Total	\$ 9,149,224	\$ 7,944,628	\$ 7,755,479	\$ 13,852,355	74.36%

Department Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 1,700,162	\$ 2,141,102	\$ 1,970,505	\$ 2,050,584	-4.23%
Supplies	17,034	16,500	15,320	18,590	12.67%
Services & Charges	7,432,029	5,787,026	5,769,654	11,783,181	103.61%
Department Total	\$ 9,149,224	\$ 7,944,628	\$ 7,755,479	\$ 13,852,355	74.36%

Finance Department FY 19-20

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 9/30/19 Financial Report by January 2020 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 5 basis points over the short-term rate
- Complete all miscellaneous billings by the 15th working day of the month

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
% 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 (%)	-0.18	-0.10	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 2019-20

Accounting Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 713,255	\$ 820,396	\$ 766,837	\$ 773,602	-5.70%
<i>Supplies</i>	9,401	7,775	6,315	7,815	0.51%
<i>Services & Charges</i>	77,607	86,954	89,337	97,419	12.04%
Division Total	\$ 800,263	\$ 915,125	\$ 862,489	\$ 878,836	-3.97%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	8.5	8.5	8.5

City of La Porte, Texas
Accounting
Detail of Expenditures

001-6141-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 496,511	\$ 568,078	\$ 527,175	530,164
1020 Overtime	1,286	4,000	4,000	4,000
1030 Certification	323	-	-	600
1035 Longevity	4,686	5,556	4,680	5,100
1042 Car Allowance	2,551	2,550	2,550	2,550
1060 FICA	36,488	44,384	40,329	41,210
1065 Retirement	82,753	93,549	85,824	87,699
1080 Insurance - Medical	88,587	102,000	102,000	102,000
1081 Insurance - Life	70	279	279	279
Personal Services Subtotal	713,255	820,396	766,837	773,602
Supplies:				
2001 Office Supplies	3,250	2,000	2,000	2,000
2002 Postage	2,411	1,800	1,800	1,800
2008 Educational	475	475	515	515
2015 Other Supplies	1,828	700	700	700
2018 Computer Supplies	603	600	600	600
2090 Machinery, Tools & Equipment	651	2,000	500	500
2091 Office Furniture/Equipment	-	-	-	1,500
2093 Computer Equipment	183	200	200	200
Supplies Subtotal	9,401	7,775	6,315	7,815
Services & Charges:				
3001 Memberships & Subscriptions	3,086	3,669	3,867	4,280
3020 Training/Seminars	12,181	9,370	13,006	13,370
3024 Tuition Reimbursement	-	3,500	3,500	3,500
4060 Technology Lease Fees	4,213	5,390	5,390	10,443
5001 Audit	43,057	51,200	48,250	50,500
5006 Fiscal Services	(1,040)	5,100	6,376	6,376
5007 Other Professional Services	15,073	7,525	7,748	7,750
6002 Printing/Reproduction	1,037	1,200	1,200	1,200
Services & Charges Subtotal	77,607	86,954	89,337	97,419
Division Total	\$ 800,263	\$ 915,125	\$ 862,489	878,836

Finance Department FY 19-20

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 accounts.
- To maintain a collections rate 98.5% of taxable roll
- To increase the percentage of staff holding RTC certification to over 25% (OBJ 5c)

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
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 staff with RTA/RTC certification	0.25%	0.00%	0.25%

**Finance Department
Fiscal Year 2019-20**

Purchasing Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 270,942	\$ 287,074	\$ 279,885	\$ 289,889	0.98%
<i>Supplies</i>	861	1,200	1,005	1,450	20.83%
<i>Services & Charges</i>	9,257	9,155	8,360	9,638	5.28%
Division Total	\$ 281,060	\$ 297,429	\$ 289,250	\$ 300,977	1.19%

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 2017-18	Approved 2018-19	Approved 2019-20
Purchasing Manager	1	1	1
Contract Administrator	1	1	1
Buyer	1	1	1
Total	3	3	3

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

001-6065-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 191,483	\$ 200,340	\$ 194,954	202,224
1020 Overtime	28	-	-	-
1030 Certification	2,101	1,367	1,367	1,939
1035 Longevity	684	828	840	1,128
1060 FICA	13,789	15,494	14,914	15,513
1065 Retirement	31,573	32,973	31,739	33,013
1080 Insurance - Medical	31,266	36,000	36,000	36,000
1081 Insurance - Life	18	72	72	72
Personal Services Subtotal	270,942	287,074	279,885	289,889
Supplies:				
2001 Office Supplies	504	500	500	500
2002 Postage	6	100	20	100
2008 Educational	143	200	160	450
2015 Other Supplies	208	300	275	300
2091 Office Furniture/Equipment	-	-	-	-
2093 Computer Equipment	-	100	50	100
Supplies Subtotal	861	1,200	1,005	1,450
Services & Charges:				
3001 Memberships & Subscriptions	1,128	1,485	1,400	1,425
3020 Training/Seminars	4,759	5,010	5,000	4,865
3024 Tuition Reimbursement	1,618	700	-	-
4060 Technology Lease Fees	1,532	1,960	1,960	3,348
6002 Printing & Reproduction	220	-	-	-
Services & Charges Subtotal	9,257	9,155	8,360	9,638
Division Total	\$ 281,060	\$ 297,429	\$ 289,250	300,977

Finance Department FY 19-20

Purchasing Division

Goals:

- Update Construction Bidding Documents
- Provide refresher training on OneSolution Purchasing functions to end users
- Revise Procurement Card Policy

Objectives:

- Maintain Transparency Star for Contract and Procurement by complying with program requirements of the Texas Comptroller
- Continue to apply for and receive the Achievement in Excellence in Procurement Award from the National Purchasing Institute
- Enhance internal departmental knowledge of procurement processes

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Purchase orders issued	558	560	565
Request for proposals	4	5	5
Sealed bids	26	25	25
Request for Qualifications	4	4	5
Formal quotes	10	12	10
P Card rebate	\$ 59,000	\$ 61,000	\$ 63,000

**Finance Department
Fiscal Year 2019-20**

Tax Office Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 109,345	\$ 194,577	\$ 146,693	\$ 158,118	-18.74%
<i>Supplies</i>	2,490	2,725	2,150	3,325	22.02%
<i>Services & Charges</i>	282,988	292,692	304,176	309,068	5.59%
Division Total	\$ 394,823	\$ 489,994	\$ 453,019	\$ 470,511	-3.98%

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 2017-18	Approved 2018-19	Approved 2019-20
Revenue Collections Manager	0.5	-	-
Deputy Tax Collector	2.0	1.0	1.0
Tax Service Clerk	-	1.0	1.0
Receptionist	1.0	1.0	1.0
Total	3.5	3.0	3.0

City of La Porte, Texas
Tax Office
Detail of Expenditures

001-6145-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 56,375	\$ 121,417	\$ 83,509	97,330
1020 Overtime	445	100	399	450
1030 Certification	600	600	433	900
1035 Longevity	976	940	324	112
1060 FICA	4,474	9,414	6,388	7,434
1065 Retirement	9,983	20,034	13,595	15,820
1080 Insurance - Medical	36,477	42,000	42,000	36,000
1081 Insurance - Life	15	72	44	72
Personal Services Subtotal	109,345	194,577	146,693	158,118
Supplies:				
2001 Office Supplies	98	650	650	650
2002 Postage	892	1,700	1,200	1,000
2008 Education	-	-	-	-
2015 Other Supplies	47	125	100	125
2093 Computer Equipment	1,453	250	200	1,550
Supplies Subtotal	2,490	2,725	2,150	3,325
Services & Charges:				
3001 Memberships & Subscriptions	1,039	270	280	280
3020 Training/Seminars	3,899	4,950	2,000	2,218
3024 Tuition Reimbursement	613	1,500	-	3,500
4060 Technology Lease Fees	1,915	2,450	2,450	2,232
5005 Personnel Services	1,296	-	14,040	-
5007 Other Professional Services	273,964	282,572	284,656	300,338
5012 Property Resale Maint	56	200	-	-
6002 Printing/Reproduction	206	750	750	500
Services & Charges Subtotal	282,988	292,692	304,176	309,068
Division Total	\$ 394,823	\$ 489,994	\$ 453,019	470,511

**Finance Department
Fiscal Year 2019-20**

Non Departmental Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 606,620	\$ 839,055	\$ 777,090	\$ 828,975	-1.20%
<i>Supplies</i>	4,282	4,800	5,850	6,000	25.00%
<i>Services & Charges</i>	<u>7,062,177</u>	<u>5,398,225</u>	<u>5,367,781</u>	<u>11,367,056</u>	110.57%
Division Total	<u><u>\$ 7,673,079</u></u>	<u><u>\$ 6,242,080</u></u>	<u><u>\$ 6,150,720</u></u>	<u><u>\$ 12,202,031</u></u>	95.48%

Scope of Services Summary

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

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

001-6146-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1012 Sick Buy Back	\$ 25,416	\$ 33,793	\$ 33,793	25,660
1055 Termination Pay (Sick/Vac)	89,214	150,000	100,000	150,000
1060 FICA	-	14,060	10,235	13,438
1065 Retirement	-	29,922	21,782	28,597
1080 Insurance - Medical	491,990	611,280	611,280	611,280
Personal Services Subtotal	606,620	839,055	777,090	828,975
Supplies:				
2001 Office	1,164	800	2,000	2,000
2015 Other Supplies	3,118	4,000	3,850	4,000
Supplies Subtotal	4,282	4,800	5,850	6,000
Services & Charges:				
3001 Memberships & Subscriptions	694	800	1,587	1,675
4001 Office Equipment	16,177	3,764	3,764	3,764
4002 Machinery/Tools/Equipment	3,178	300	668	700
4006 Heating & A/C Equipment	12,233	6,500	6,500	6,500
4011 Building	4,533	6,500	6,500	6,500
4021 Vehicle Maint: O/S Contract	1,243	12,500	11,500	12,500
5001 Accounting	12,374	14,600	15,800	16,000
5006 Fiscal Services	29,619	55,100	50,500	55,100
5007 Other Professional Services	280,847	342,306	327,306	360,000
5013 Property Appraisal	3,100	5,000	5,000	5,000
6006 Miscellaneous	-	-	-	-
6010 Janitorial	25,606	25,000	25,436	25,436
6024 Deductibles-Auto Accident	-	3,500	-	-
6070 Appreciation Program	-	-	-	-
7001 Electrical	520,750	530,000	521,150	535,000
7002 Natural Gas	416	440	538	540
7004 Water	1,962	1,500	2,000	2,000
9003 Admin Trans to Fund 003	2,000,000	-	-	-
9014 Admin Trans to Fund 014	2,649,445	2,369,445	2,369,445	2,619,445
9015 Admin Trans to Fund 015	1,500,000	1,770,087	1,770,087	5,500,000
9050 Contingency	-	250,000	250,000	250,000
9997 Special Programs	-	883	-	1,966,896
Services & Charges Subtotal	7,062,177	5,398,225	5,367,781	11,367,056
Division Total	\$ 7,673,079	\$ 6,242,080	\$ 6,150,720	12,202,031



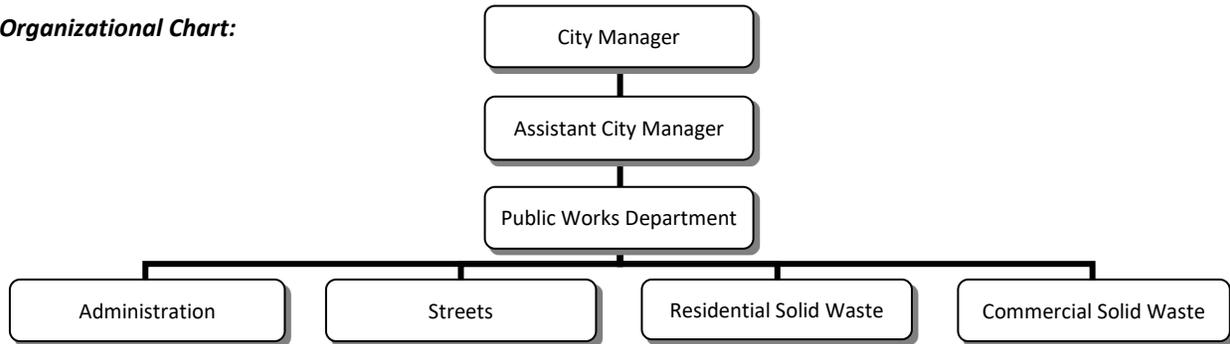
Public Works Department

FY 19-20

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.

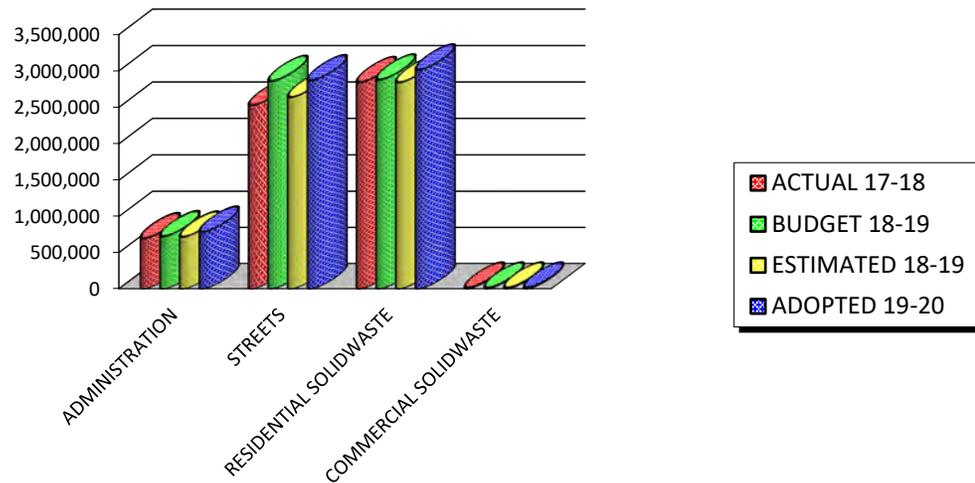
Organizational Chart:



Share of General Fund Budget: 12%



Four Year Comparison by Division:



Public Works Department Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Administration	\$ 702,170	\$ 730,563	\$ 723,990	\$ 792,937	8.54%
Streets	2,528,344	2,862,304	2,641,558	2,871,930	0.34%
Residential Solidwaste	2,846,829	2,881,904	2,844,842	3,018,839	4.75%
Commercial Solidwaste	17,420	17,500	17,420	17,500	0.00%
Department Total	\$ 6,094,763	\$ 6,492,271	\$ 6,227,810	\$ 6,701,206	3.22%

Department Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 3,552,327	\$ 3,842,703	\$ 3,648,660	\$ 3,980,424	3.58%
Supplies	412,151	435,244	402,531	447,066	2.72%
Services & Charges	2,112,361	2,205,074	2,167,369	2,273,716	3.11%
Capital Outlay	17,924	9,250	9,250	-	
Department Total	\$ 6,094,763	\$ 6,492,271	\$ 6,227,810	\$ 6,701,206	3.22%

Public Works Department FY 19-20

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	Estimated	Proposed
	2017-18	2018-19	2019-20
GIS Input of FY Water/Sewer/Storm			
Construction Activities	100%	100%	100%
Sidewalk Repair (SF)	56890	40,000	40,000

Public Works Department
Fiscal Year 2019-20

Public Works Administration Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 635,756	\$ 640,509	\$ 641,067	\$ 699,439	9.20%
<i>Supplies</i>	12,831	9,420	8,256	11,026	17.05%
<i>Services & Charges</i>	41,583	71,384	65,417	82,472	15.53%
<i>Capital Outlay</i>	12,000	9,250	9,250	-	-100.00%
Division Total	\$ 702,170	\$ 730,563	\$ 723,990	\$ 792,937	8.54%

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 2017-18	Approved 2018-19	Approved 2019-20
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	1.0
Engineering Technician	1.0	1.0	1.0
Office Coordinator	1.0	1.0	1.0
Secretary	1.2	1.2	1.2
Total	7.2	7.2	7.2

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

001-7070-530

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 448,182	\$ 439,939	\$ 444,684	489,629
1020 Overtime	-	-	467	-
1030 Certification	966	1,200	1,200	1,200
1035 Longevity	2,222	3,752	2,622	3,105
1042 Car Allowance	2,553	2,700	2,700	2,550
1060 FICA	32,972	34,150	32,828	37,318
1065 Retirement	73,762	72,062	69,861	78,931
1080 Insurance - Medical	75,038	86,400	86,400	86,400
1081 Insurance - Life	61	306	306	306
Personal Services Subtotal	635,756	640,509	641,067	699,439
Supplies:				
2001 Office Supplies	1,157	2,280	2,095	2,200
2002 Postage	529	900	880	900
2004 Gas and Oil	2,672	3,290	2,933	3,226
2009 Medical	-	50	48	100
2015 Other Supplies	7,747	2,100	1,750	3,500
2091 Office Furniture/Equipment	726	400	400	700
2093 Computer Equipment	-	400	150	400
Supplies Subtotal	12,831	9,420	8,256	11,026
Services & Charges:				
3001 Memberships & Subscriptions	580	945	431	2,395
3020 Training/Seminars	4,728	8,400	8,580	7,750
3024 Tuition Reimbursemnt	473	3,500	2,227	4,500
4003 Radios/Base Stations	-	-	-	-
4006 Heating and A/C Equipment	352	-	-	-
4011 Building Maintenance	1,899	2,360	4,000	3,000
4020 Motor Pool Lease Fees	4,092	7,525	7,525	8,038
4030 VM: Fleet Maintenance	2,460	6,046	6,046	7,689
4055 Computer Software	2,043	2,946	2,946	3,000
4060 Technology Lease Fees	1,915	2,450	2,450	7,988
5007 Other Professional Services	-	10,000	5,000	10,000
6001 Uniform/Towel Cleaning	916	600	460	1,500
6002 Printing & Reproduction	-	3,500	3,500	3,500
6010 Janitorial Services	9,000	9,012	9,012	9,012
6013 TCEQ Requirements	200	100	100	100
7001 Electrical	8,960	10,000	9,292	10,000
7004 Water	3,581	4,000	3,848	4,000
Services & Charges Subtotal	41,583	71,384	65,417	82,472
Capital Outlay:				
8002 Building Improvements	-	3,000	3,000	-
8021 Machinery/Tools & Equipment	12,000	6,250	6,250	-
Capital Outlay Subtotal	12,000	9,250	9,250	-
Division Total	\$ 702,170	\$ 730,563	\$ 723,990	792,937

Public Works Department FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Linear feet of ditches cleaned	38,712	45,000	45,000
Linear feet of streets Crack Sealed	96,125	60,000	60,000
SY of concrete street repaired:			
Removed/replaced by city crews	619	800	800
Removed/replaced by contractor	15,000	20,500	20,500
Raised by contractor	337	500	500
Total SY repaired	15,956	21,800	21,800
Inlets Repaired by city crews	2	2	2
Linear feet of curb repaired by city crews	72	100	100
Number of alleyways regarded	2	3	4

**Public Works Department
Fiscal Year 2019-20**

Streets Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,651,854	\$ 1,845,588	\$ 1,657,646	\$ 1,812,918	-1.77%
<i>Supplies</i>	116,265	133,747	118,567	132,258	-1.11%
<i>Services & Charges</i>	754,301	882,969	865,345	926,754	4.96%
<i>Capital Outlay</i>	5,924	-	-	-	-
Division Total	\$ 2,528,344	\$ 2,862,304	\$ 2,641,558	\$ 2,871,930	0.34%

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 2017-18	Approved 2018-19	Approved 2019-20
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	10.00	10.00	10.00
Mosquito Control Technician	1.00	1.00	1.00
Secretary	0.25	0.25	0.25
Total	26.75	26.75	26.75

City of La Porte, Texas
Streets
Detail of Expenditures

001-7071-531

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 1,048,039	\$ 1,192,111	\$ 1,045,575	1,173,812
1020 Overtime	26,228	13,500	13,500	13,500
1030 Certification	4,127	3,000	3,000	3,225
1035 Longevity	13,352	13,716	11,834	13,477
1060 FICA	80,879	93,335	79,986	88,121
1065 Retirement	179,465	196,395	170,220	187,252
1080 Insurance - Medical	299,633	333,000	333,000	333,000
1081 Insurance - Life	131	531	531	531
Personal Services Subtotal	1,651,854	1,845,588	1,657,646	1,812,918
Supplies:				
2001 Office	287	200	200	200
2003 Protective Clothing	2,060	650	650	650
2004 Gas and Oil	56,888	71,447	57,234	62,958
2005 Minor Tools	2,032	1,500	1,410	1,500
2007 Chemical	28,182	27,000	25,900	27,000
2010 Traffic	19,763	30,000	29,100	30,000
2015 Other Supplies	2,610	2,700	2,610	3,800
2050 Safety	-	-	-	400
2090 Machinery/Tools/Equipment	4,265	-	1,263	5,500
2093 Computer Equipment	178	250	200	250
Supplies Subtotal	116,265	133,747	118,567	132,258
Services & Charges:				
3001 Memberships & Subscriptions	226	230	232	234
3020 Training/Seminars	1,941	2,200	2,000	3,350
3024 Tuition Reimbursement	1,362	-	-	-
4002 Machinery/Tools/Equipment	3,642	3,000	2,500	2,500
4003 Radios	-	-	-	-
4004 Traffic Signal Maintenance	6,252	10,000	5,000	10,000
4011 Building Maintenance	2,719	-	-	-
4015 Paving	149,069	230,000	220,000	230,000
4020 Motor Pool Lease Fees	312,245	341,244	341,244	340,320
4030 VM: Fleet Maintenance	256,718	273,495	273,495	315,952
4055 Computer Software	711	-	-	-
4060 Technology Lease Fees	1,149	1,470	1,470	3,558
5007 Other Professional Services	4,034	2,040	1,114	1,750
6001 Uniforms	11,509	11,290	11,290	11,890
6002 Printing and Production	-	-	-	-
6009 Landfills Charges	2,724	8,000	7,000	7,000
6013 TCEQ Requirements	-	-	-	200
Services & Charges Subtotal	754,301	882,969	865,345	926,754
Capital Outlay:				
8027 Traffic Control Devices	5,924	-	-	-
Capital Outlay Subtotal	5,924	-	-	-
Division Total	\$ 2,528,344	\$ 2,862,304	\$ 2,641,558	2,871,930

**Public Works Department
FY 19-20**

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 2017-18	Estimated 2018-19	Proposed 2019-20
Tons garbage collected	12,574	12,825	13,081
Cu. yds. trash collected	44,733	43,617	44,489
Number of garbage bags delivered	32,403	32,840	33,326
Tons of recycling collected	294	327	343
Cu. yds. of brush composted	21,630	23,700	24,100

**Public Works Department
Fiscal Year 2019-20**

Residential Solidwaste Division

Expenditure Summary

	<i>Actual 2017-18</i>	<i>Budget 2018-19</i>	<i>Estimated 2018-19</i>	<i>Adopted 2019-20</i>	<i>Percent Change</i>
<i>Personal Services</i>	\$ 1,264,717	\$ 1,356,606	\$ 1,349,947	\$ 1,468,067	8.22%
<i>Supplies</i>	283,055	292,077	275,708	303,782	4.01%
<i>Services & Charges</i>	1,299,057	1,233,221	1,219,187	1,246,990	1.12%
Division Total	\$ 2,846,829	\$ 2,881,904	\$ 2,844,842	\$ 3,018,839	4.75%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	22.75	22.75	22.75

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

001-7072-532

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 802,460	\$ 843,686	\$ 848,836	943,955
1020 Overtime	16,270	10,000	10,000	10,000
1030 Certification	2,084	1,504	2,100	2,325
1035 Longevity	10,280	10,292	10,078	11,999
1060 FICA	60,451	70,134	65,701	72,368
1065 Retirement	135,967	147,576	139,818	154,006
1080 Insurance - Medical	237,101	273,000	273,000	273,000
1081 Insurance - Life	104	414	414	414
Personal Services Subtotal	1,264,717	1,356,606	1,349,947	1,468,067
Supplies:				
2001 Office Supplies	40	100	100	100
2003 Protective Clothing	4,303	1,000	1,300	1,500
2004 Gas and Oil	119,499	130,277	116,108	124,562
2005 Minor Tools	202	100	100	200
2015 Other Supplies	159,011	160,300	158,000	173,020
2050 Safety Supplies	-	100	100	200
2090 Machinery/Tools/Equipment	-	-	-	4,000
2093 Computer Equipment	-	200	-	200
Supplies Subtotal	283,055	292,077	275,708	303,782
Services & Charges:				
3001 Memberships & Subscriptions	472	472	247	503
3020 Training & Seminars	100	-	-	1,500
4003 Radios and Base Stations	-	-	-	-
4020 Motor Pool Lease Fees	280,195	295,943	295,943	288,315
4030 VM: Fleet Maintenance	318,120	333,337	333,337	378,623
4060 Technology Lease Fees	383	490	490	859
5005 Personnel Services	84,896	52,795	52,795	-
5007 Other Professional Services	-	-	-	30,000
6001 Uniforms	7,048	7,200	7,000	7,260
6002 Printing/Reproduction	1,785	1,250	1,155	1,250
6009 Landfill Charges	606,058	541,734	528,220	538,680
Services & Charges Subtotal	1,299,057	1,233,221	1,219,187	1,246,990
Division Total	\$ 2,846,829	\$ 2,881,904	\$ 2,844,842	3,018,839

Public Works Department
Fiscal Year 2019-20

Commercial Solidwaste Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	\$ 17,420	\$ 17,500	\$ 17,420	\$ 17,500	0.00%
Division Total	<u>\$ 17,420</u>	<u>\$ 17,500</u>	<u>\$ 17,420</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

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Services & Charges:				
5007 Other Professional Services	\$ 17,420	\$ 17,500	\$ 17,420	17,500
Services & Charges Subtotal	<u>17,420</u>	<u>17,500</u>	<u>17,420</u>	<u>17,500</u>
Division Total	\$ 17,420	\$ 17,500	\$ 17,420	17,500



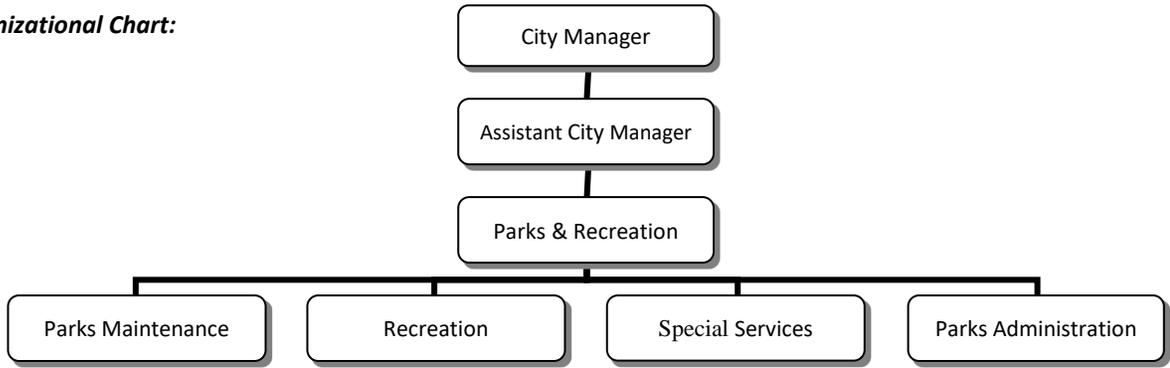
Parks & Recreation Department

FY 19-20

Mission Statement:

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

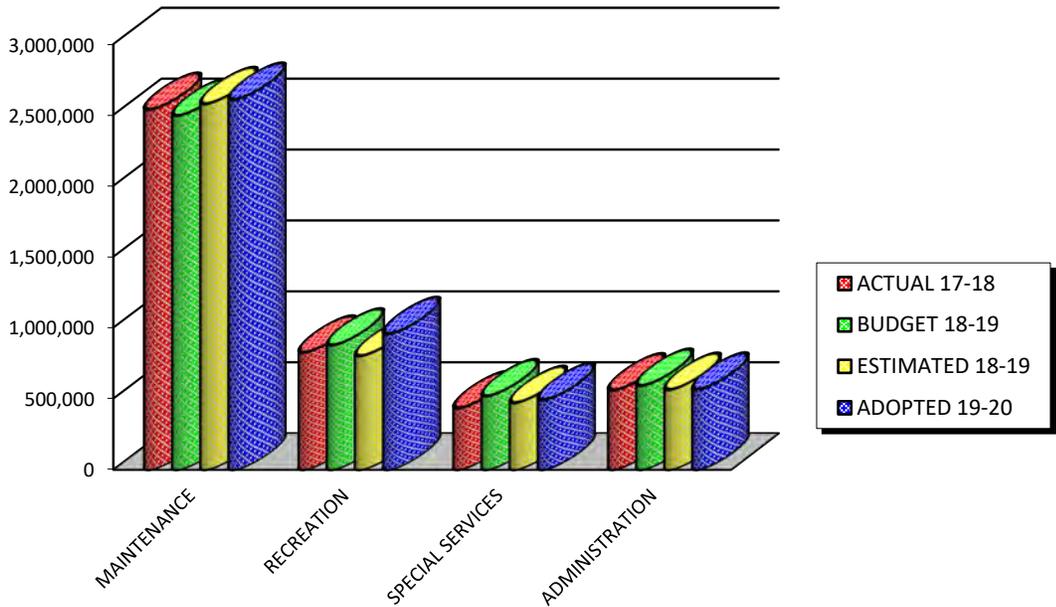
Organizational Chart:



Share of General Fund Budget: 8%



Four Year Comparison by Division:



Parks and Recreation Department Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Parks Maintenance	\$ 2,540,646	\$ 2,497,284	\$ 2,580,606	\$ 2,611,259	4.56%
Recreation	827,510	878,036	802,501	958,755	9.19%
Special Services	436,016	520,558	472,611	493,660	-5.17%
Parks Administration	561,668	593,854	565,346	566,880	-4.54%
Department Total	\$ 4,365,840	\$ 4,489,732	\$ 4,421,064	\$ 4,630,554	3.14%

Department Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 2,968,389	\$ 3,277,266	\$ 3,161,923	\$ 3,314,947	1.15%
Supplies	264,849	207,399	200,606	221,928	7.01%
Services & Charges	1,070,066	982,799	1,016,273	1,064,504	8.31%
Capital Outlay	62,536	22,268	42,262	29,175	0.00%
Department Total	\$ 4,365,840	\$ 4,489,732	\$ 4,421,064	\$ 4,630,554	3.14%

Parks & Recreation Department FY 19-20

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
- Improve productivity and efficiency of Parks and Facility Maintenance personnel
- To monitor and audit grounds maintenance contract with contractor for all non-departmental buildings, esplanades & right of ways on a monthly basis
- To conduct building inspections & complete all departments & non-departmental facility maintenance work orders
- To assist with all City of La Porte sponsored and co-sponsored special events

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Avg. cost per acre staff maintained	210	215	220
Avg. cost per field maintained	60	63	65
Building inspections & work orders	842	925	1,500
Avg. cost per hour, support @ special events	32	38	35

Parks & Recreation Department
Fiscal Year 2019-20

Parks Maintenance Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 1,503,510	\$ 1,540,212	\$ 1,556,539	\$ 1,593,975	3.49%
<i>Supplies</i>	154,258	113,908	112,349	120,974	6.20%
<i>Services & Charges</i>	872,428	820,896	869,456	882,135	7.46%
<i>Capital Outlay</i>	10,450	22,268	42,262	14,175	-36.34%
Division Total	\$ 2,540,646	\$ 2,497,284	\$ 2,580,606	\$ 2,611,259	4.56%

Scope of Services Summary

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

Personnel Position Roster

	Approved 2017-18	Approved 2018-19	Approved 2019-20
Parks Maintenance Superintendent	1	1	1
Parks Maintenance Supervisor	2	2	2
Building Maintenance Supervisor	1	1	1
Building Maintenance Technician II	1	1	1
Building Maintenance Technician I	1	1	1
Pool Maintenance Technician	1	1	1
Senior Parks Maintenance Worker	2	2	2
Parks Maintenance Worker II	6	6	6
Parks Maintenance Worker I	9	9	9
Custodian	1	1	1
Parks Maintenance Worker I (PT)	2	2	2
Total	27	27	27

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

001-8080-552

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 956,554	\$ 959,024	\$ 967,895	1,001,862
1020 Overtime	33,750	30,000	35,000	35,000
1030 Certification	300	300	300	300
1035 Longevity	11,560	12,584	12,684	14,228
1060 FICA	76,663	76,623	76,721	76,098
1065 Retirement	164,019	161,013	163,271	165,981
1067 Pars - Retirement	-	162	162	-
1080 Insurance - Medical	260,550	300,000	300,000	300,000
1081 Insurance - Life	114	506	506	506
Personal Services Subtotal	1,503,510	1,540,212	1,556,539	1,593,975
Supplies:				
2003 Protective Clothing	605	400	400	400
2004 Gas and Oil	37,350	32,808	31,249	34,374
2005 Minor Tools	1,462	700	700	700
2006 Cleaning	16,812	18,000	18,000	18,000
2007 Chemical	47,592	44,000	44,000	44,000
2015 Other Supplies	22,132	18,000	18,000	21,000
2090 Machinery/Tools/Equipment	2,700	-	-	2,500
2093 Computer Equipment	25,605	-	-	-
Supplies Subtotal	154,258	113,908	112,349	120,974
Services & Charges:				
3001 Memberships & Subscriptions	170	170	170	270
3020 Training/Seminars	1,714	2,640	200	1,730
4002 Machinery/Tools/Equipment	6,288	6,500	6,500	12,500
4006 Heating and A/C Equipment	10,349	18,000	18,000	18,000
4008 Pumps/Motors	10,625	8,000	8,000	8,000
4010 Recreation/Education Equip	29,840	21,000	21,000	21,000
4011 Building Maintenance	58,019	30,000	40,000	40,000
4012 Water Line Maintenance	5,289	2,500	2,500	2,500
4018 Park Grounds	73,075	60,600	59,600	61,300
4019 Rental of Equipment	569	-	1,000	1,500
4020 Motor Pool Lease Fees	77,085	89,453	89,453	74,472
4030 VM: Fleet Maintenance	78,358	82,674	82,674	93,673
4060 Technology Lease Fees	1,149	1,470	1,470	3,301
5007 Other Professional Services	1,140	1,950	1,950	1,950
6001 Uniforms	8,665	9,289	9,289	9,289
6010 Janitorial Services	49,294	48,650	48,650	48,650
6014 Library Costs	9,031	69,000	69,000	69,000
7001 Electrical	349,770	273,000	310,000	315,000
7002 Natural Gas	26,593	30,000	30,000	30,000
7004 Water	75,405	66,000	70,000	70,000
Services & Charges Subtotal	872,428	820,896	869,456	882,135
Capital Outlay:				
8021 Mach/Tools & Equipment	-	12,700	32,694	14,175
8032 Land Improvements	10,450	9,568	9,568	-
Capital Outlay Subtotal	10,450	22,268	42,262	14,175
Division Total	\$ 2,540,646	\$ 2,497,284	\$ 2,580,606	2,611,259

Parks & Recreation Department
FY 19-20

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 community.
- 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.
- Enhance outdoor recreation opportunities (i.e. fishing, camping, boating) within the community

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Charles Walker Community Center attendance	2,640	2,000	3,432
Avg cost per person served at Charles Walker	\$19.95	\$26.33	\$15.27
Brookglen Community Center attendance	754	661	724
Avg. cost per person served at Brookglen	\$77.34	\$88.23	\$79.79
Special event attendance (est.)	13,886	22,225	16,500
Recreation & fitness center attendance	90,583	94,000	103,846
RFC cost per visit	\$4.64	\$4.47	\$3.75
RFC revenues generated per visit	\$3.32	\$3.44	\$3.51
Expenditures at pools per person including rentals	\$10.59	\$9.63	\$6.91
Revenues at pools per person including rentals	\$3.69	\$4.02	\$1.59

Parks & Recreation Department
Fiscal Year 2019-20

Recreation Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 610,983	\$ 735,335	\$ 676,385	\$ 788,142	7.18%
<i>Supplies</i>	81,981	65,233	60,054	65,827	0.91%
<i>Services & Charges</i>	82,460	77,468	66,062	89,786	15.90%
<i>Capital Outlay</i>	52,086	-	-	15,000	-
Division Total	\$ 827,510	\$ 878,036	\$ 802,501	\$ 958,755	9.19%

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 2017-18	Approved 2018-19	Approved 2019-20
Recreation Superintendent	1.00	1.00	1.00
Recreation Programs Coordinator	1.00	1.00	1.00
Recreation Center Specialist	2.75	2.75	2.75
Fitness Center Specialist (PT)	3.00	3.00	3.00
Seasonal Summer Workers (PT)	75.00	75.00	75.00
Total	82.75	82.75	82.75

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

001-8081-551

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 225,273	\$ 251,234	\$ 225,565	241,453
1011 Seasonal Earnings	239,467	337,989	313,605	399,880
1020 Overtime	17,895	19,000	19,000	20,000
1035 Longevity	432	588	231	751
1060 FICA	19,413	20,718	19,500	20,001
1065 Retirement	32,594	43,995	36,722	42,727
1067 Pars Retirement	3,638	4,649	4,600	6,168
1080 Insurance - Medical	72,242	57,000	57,000	57,000
1081 Insurance - Life	29	162	162	162
Personal Services Subtotal	610,983	735,335	676,385	788,142
Supplies:				
2001 Office	-	50	50	50
2002 Postage	15	-	-	-
2003 Protective Clothing	322	650	600	650
2004 Gas and Oil	1,024	821	638	821
2006 Cleaning	2,401	2,500	2,500	3,000
2009 Medical	144	100	50	100
2015 Other Supplies	4,382	4,500	4,500	4,500
2018 Computer Supplies	3,145	-	-	-
2031 Athletic Supplies	9,933	12,650	12,650	17,785
2032 Aquatic Supplies	25,694	15,250	15,250	16,000
2090 Machinery/Tools/Equipment	34,921	28,712	23,816	22,921
Supplies Subtotal	81,981	65,233	60,054	65,827
Services & Charges:				
3001 Memberships & Subscriptions	1,394	1,445	1,249	1,430
3020 Training/Seminars	6,174	10,617	4,857	8,632
3024 Tuition Reimbursement	3,454	6,500	1,500	3,500
4010 Recreation/Education Equip	14,889	7,500	7,000	7,500
4011 Building Maintenance	13,285	-	-	-
4020 Motor Pool Lease Fees	4,716	5,006	5,006	5,367
4030 VM: Fleet Maintenance	2,894	3,560	3,560	4,213
4060 Technology Lease Fees	2,298	2,940	2,940	5,444
5007 Other Professional Services	1,800	2,700	2,750	2,850
6041 Special Events	12,468	14,600	14,600	20,450
6042 Recreation Programs	19,088	22,600	22,600	30,400
Services & Charges Subtotal	82,460	77,468	66,062	89,786
Capital Outlay:				
8002 Building Improvements	52,086	-	-	15,000
Capital Outlay Subtotal	52,086	-	-	15,000
Division Total	\$ 827,510	\$ 878,036	\$ 802,501	958,755

**Parks & Recreation Department
FY 19-20**

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
- Increase Marketing and Special Services Events to aid in increasing participation

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Number of service units provided to program participants	43,152	51,165	52,180
Avg. number of daily homebound meals delivered	17	20	24
Avg. number of daily congregate meals delivered	20	36	27

Parks & Recreation Department
Fiscal Year 2019-20

Special Services Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 348,553	\$ 437,486	\$ 392,350	\$ 396,635	-9.34%
<i>Supplies</i>	20,382	21,008	20,702	26,327	25.32%
<i>Services & Charges</i>	67,081	62,064	59,558	70,698	13.91%
Division Total	\$ 436,016	\$ 520,558	\$ 472,611	\$ 493,660	-5.17%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	8	8	8

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

001-8082-551

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 232,664	\$ 290,741	\$ 252,078	263,070
1020 Overtime	318	850	300	850
1030 Certification	900	900	900	900
1035 Longevity	2,344	2,584	2,604	3,084
1060 FICA	15,170	22,501	19,284	20,550
1065 Retirement	34,001	47,463	44,737	35,957
1067 Pars - Retirement	365	321	321	98
1080 Insurance - Medical	62,532	72,000	72,000	72,000
1081 Insurance - Life	41	126	126	126
Personal Services Subtotal	348,553	437,486	392,350	396,635
Supplies:				
2003 Protective Clothing	127	150	121	250
2004 Gas and Oil	5,045	5,238	4,961	5,457
2009 Medical	122	120	120	120
2015 Other Supplies	7,098	7,500	7,500	12,000
2036 Special Olympics	7,990	8,000	8,000	8,500
2090 Machinery/Tools/Equipment	-	-	-	-
Supplies Subtotal	20,382	21,008	20,702	26,327
Services & Charges:				
3001 Memberships & Subscriptions	260	100	85	200
3020 Training/Seminars	1,222	400	309	670
4010 Recreation/Education Equip	-	-	-	-
4020 Motor Pool Lease Fees	24,420	25,733	25,733	27,315
4030 VM: Fleet Maintenance	17,159	18,045	18,045	20,504
4060 Technology Lease Fees	1,915	2,450	2,450	6,473
5007 Other Professional Services	9,732	3,600	1,200	3,800
6001 Uniforms	1,447	1,130	1,130	1,130
6010 Janitorial Services	10,926	10,606	10,606	10,606
Services & Charges Subtotal	67,081	62,064	59,558	70,698
Division Total	\$ 436,016	\$ 520,558	\$ 472,611	493,660

Parks & Recreation Department FY 19-20

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
- 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 2017-18	Estimated 2018-19	Proposed 2019-20
Total number of indoor/outdoor facility rentals	677	714	715
Total number of fields rentals	402	370	375
Joint venture projects & co-sponsored events	23	30	28

Parks & Recreation Department
Fiscal Year 2019-20

Parks Administration Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 505,343	\$ 564,233	\$ 536,648	\$ 536,195	-4.97%
<i>Supplies</i>	8,228	7,250	7,501	8,800	21.38%
<i>Services & Charges</i>	48,097	22,371	21,197	21,885	-2.17%
Division Total	\$ 561,668	\$ 593,854	\$ 565,346	\$ 566,880	-4.54%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	9.25	9.20	9.20

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

001-8089-550

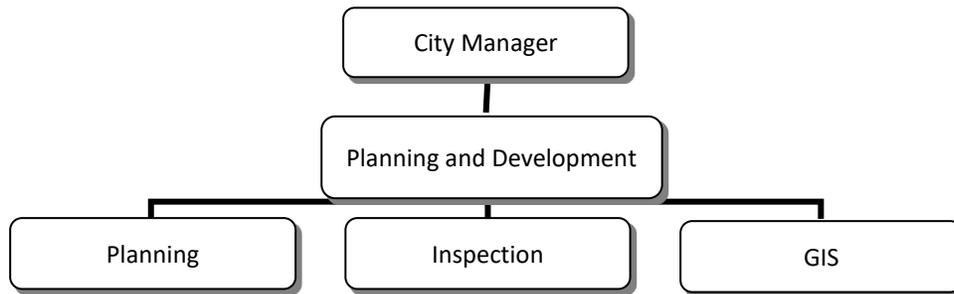
	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 344,929	\$ 380,447	\$ 359,123	366,067
1020 Overtime	9,194	7,000	9,000	9,000
1035 Longevity	2,096	2,432	2,356	3,035
1042 Car Allowance	5,101	5,100	5,100	5,100
1060 FICA	24,283	30,216	27,473	23,964
1065 Retirement	54,671	63,907	58,465	53,845
1067 Pars - Retirement	387	389	389	442
1080 Insurance - Medical	64,616	74,400	74,400	74,400
1081 Insurance - Life	66	342	342	342
Personal Services Subtotal	505,343	564,233	536,648	536,195
Supplies:				
2001 Office Supplies	2,195	2,000	2,000	2,200
2002 Postage	97	100	100	100
2003 Protective Clothing	581	600	600	1,000
2015 Other Supplies	2,220	2,400	2,500	2,600
2018 Computer Supplies	2,268	2,000	2,100	2,100
2091 Office Furniture/Equipment	867	-	-	600
2093 Computer Equipment	-	150	201	200
Supplies Subtotal	8,228	7,250	7,501	8,800
Services & Charges:				
3001 Memberships & Subscriptions	515	555	555	560
3020 Training/Seminars	3,065	3,586	2,915	2,572
4055 Computer - Software	31,531	7,250	6,747	4,500
4060 Technology Lease Fees	1,915	2,450	2,450	5,723
5007 Other Professional Services	3,216	480	480	480
6002 Printing/Reproduction	4,815	5,800	5,800	5,800
6005 Advertising	1,379	500	500	500
6041 Special Events	1,411	1,500	1,500	1,500
7005 Misc Utilities	250	250	250	250
Services & Charges Subtotal	48,097	22,371	21,197	21,885
Division Total	\$ 561,668	\$ 593,854	\$ 565,346	566,880

Planning and Development Department

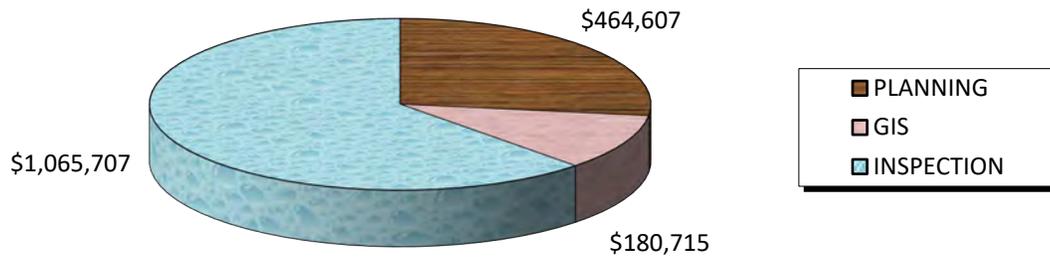
FY 19-20

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.

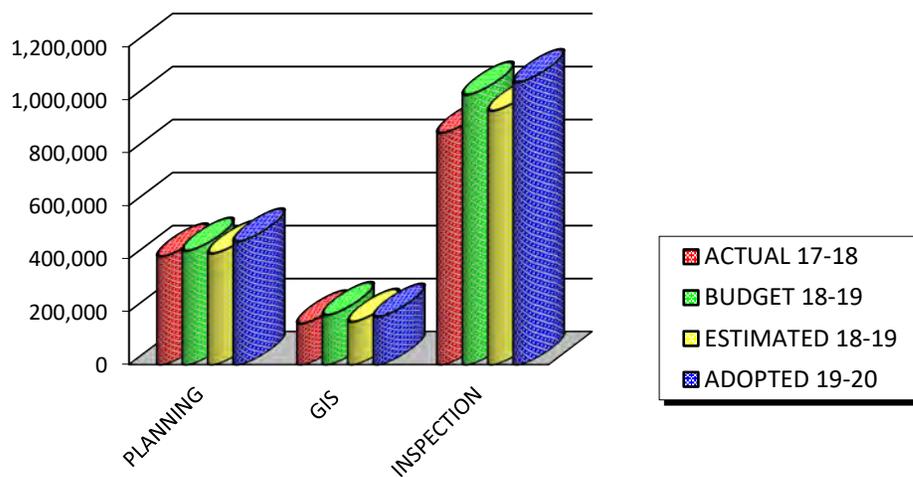
Organizational Chart:



Share of General Fund Budget: 3%



Four Year Comparison by Division:



Planning and Development Department Fiscal Year 2019-20

Summary:

The Department of Planning and Development is responsible for performing 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, performing subdivision review, establishing and maintaining the GIS database permitting of construction work, enforcement of codes, junk vehicles, mowing, and substandard properties, and administering any other development related functions within the City.

Department Summary by Division:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Planning	\$ 408,031	\$ 429,820	\$ 419,601	\$ 464,607	8.09%
GIS	155,252	187,167	161,537	180,715	-3.45%
Inspection	874,289	1,018,467	957,651	1,065,707	4.64%
Department Total	\$ 1,437,572	\$ 1,635,454	\$ 1,538,789	\$ 1,711,029	4.62%

Department Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 1,231,495	\$ 1,392,079	\$ 1,319,252	\$ 1,428,047	2.58%
Supplies	30,818	30,527	30,113	44,069	44.36%
Services & Charges	175,259	212,848	189,424	238,913	12.25%
Department Total	\$ 1,437,572	\$ 1,635,454	\$ 1,538,789	\$ 1,711,029	4.62%

Planning and Development Department FY 19-20

Planning 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

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

Performance Indicators:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Rezoning applications processed	10	6	5
Special conditional use permits processed	14	6	6
Plat applications processed	20	18	11
Predevelopment/applicant consultations conducted	41	38	42
Site plans reviewed	23	32	35
Zoning board of adjustment cases processed	6	5	5
Street & alley closing applications processed	4	7	5

Planning & Development Department
Fiscal Year 2019-20

Planning Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 349,047	\$ 387,923	\$ 384,278	\$ 400,336	3.20%
<i>Supplies</i>	5,116	6,321	5,792	7,450	17.86%
<i>Services & Charges</i>	53,868	35,576	29,531	56,821	59.72%
Division Total	\$ 408,031	\$ 429,820	\$ 419,601	\$ 464,607	8.09%

Scope of Services Summary

The Planning Division manages development related programs such as comprehensive planning, zoning, and private sector development guidance. Additionally, Planning staff serves as advisors to the Planning and Zoning Commission and the Zoning Board of Adjustment.

Personnel Position Roster

	Approved 2017-18	Approved 2018-19	Approved 2019-20
Director	1	1	1
City Planner	1	1	1
Planning Technician	1	1	1
Office Coordinator	1	1	1
Total	4	4	4

City of La Porte, Texas
 Planning Division
 Detail of Expenditures

001-9090-519

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 241,504	\$ 268,098	\$ 265,732	278,171
1020 Overtime	-	500	250	500
1030 Certification	113	-	-	-
1035 Longevity	1,380	1,636	1,300	1,624
1042 Car Allowance	4,481	5,100	5,100	5,100
1060 FICA	18,974	20,636	20,328	21,302
1065 Retirement	40,845	43,647	43,261	45,333
1080 Insurance - Medical	41,688	48,000	48,000	48,000
1081 Insurance - Life	62	306	306	306
Personal Services Subtotal	349,047	387,923	384,278	400,336
Supplies:				
2001 Office Supplies	1,794	2,000	1,500	2,000
2002 Postage	238	500	660	650
2004 Gas and Oil	404	271	227	250
2005 Minor Tools	-	100	75	100
2008 Educational	95	100	80	100
2015 Other Supplies	1,953	2,300	2,200	2,750
2091 Office Furniture/Equipment	-	450	450	1,000
2093 Computer Equipment	632	600	600	600
Supplies Subtotal	5,116	6,321	5,792	7,450
Services & Charges:				
3001 Memberships & Subscriptions	1,372	1,790	1,665	1,400
3020 Training/Seminars	6,596	8,000	4,000	8,811
3021 Special Commissions	6,043	6,020	4,200	5,980
4020 Motor Pool Lease Fees	2,472	666	666	633
4030 VM: Fleet Maintenance	6,048	3,192	3,192	3,265
4055 Computer Software	158	158	158	390
4060 Technology Lease Fees	3,830	4,900	4,900	5,492
5004 Consulting	27,138	-	-	-
5007 Other Professional Services	47	10,000	10,000	30,000
6002 Printing/Reproduction	164	600	500	600
6005 Advertising	-	250	250	250
Services & Charges Subtotal	53,868	35,576	29,531	56,821
Division Total	\$ 408,031	\$ 429,820	\$ 419,601	464,607

Planning and Development Department FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Address requests processed	N/A	100	120
GIS layers updated/added	10	14	20
Process GIS requests from staff	130	150	200

Planning and Development Department
Fiscal Year 2019-20

GIS Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 123,144	\$ 165,759	\$ 139,921	\$ 154,003	-7.09%
<i>Supplies</i>	2,776	1,380	1,140	1,400	1.45%
<i>Services & Charges</i>	29,332	20,028	20,476	25,312	26.38%
Division Total	\$ 155,252	\$ 187,167	\$ 161,537	\$ 180,715	-3.45%

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 2017-18	Approved 2018-19	Approved 2019-20
GIS Manager	1	1	1
GIS Technician	1	1	1
Total	2	2	2

City of La Porte, Texas
GIS Division
Detail of Expenditures

001-9091-519

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 82,597	\$ 114,300	\$ 93,449	104,628
1035 Longevity	-	48	56	284
1060 FICA	6,260	8,748	7,149	8,004
1065 Retirement	13,432	18,609	15,213	17,033
1080 Insurance - Medical	20,844	24,000	24,000	24,000
1081 Insurance - Life	11	54	54	54
Personal Services Subtotal	123,144	165,759	139,921	154,003
Supplies:				
2001 Office Supplies	369	300	300	300
2015 Other Supplies	146	180	180	200
2018 Computer Supplies	370	600	360	600
2093 Computer Equipment	1,891	300	300	300
Supplies Subtotal	2,776	1,380	1,140	1,400
Services & Charges:				
3001 Memberships & Subscriptions	-	700	-	-
3020 Training/Seminars	3,477	4,000	4,000	4,887
3024 Tuition Reimbursement	-	3,500	1,800	3,500
4055 Computer Software	10,054	10,358	10,206	10,207
4060 Technology Lease Fees	1,149	1,470	1,470	1,718
5007 Other Professional Services	14,652	-	3,000	5,000
6002 Printing & Reproduction	-	-	-	-
Services & Charges Subtotal	29,332	20,028	20,476	25,312
Division Total	\$ 155,252	\$ 187,167	\$ 161,537	180,715

Planning and Development Department FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Construction Inspection Performed	3,785	4,135	4,010
Plan Reviews Performed	1,457	1,600	1,570
Code Enforcement Cases Processed*	2,199	1,676	1,700
Substandard Structures Demolished Annually (includes owner initiated)	19	20	15

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

Planning and Development Department
Fiscal Year 2019-20

Inspection Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 759,304	\$ 838,397	\$ 795,053	\$ 873,708	4.21%
<i>Supplies</i>	22,926	22,826	23,181	35,219	54.29%
<i>Services & Charges</i>	92,059	157,244	139,417	156,780	-0.30%
Division Total	\$ 874,289	\$ 1,018,467	\$ 957,651	\$ 1,065,707	4.64%

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 and the demolition of substandard properties.

Personnel Position Roster

	Approved 2017-18	Approved 2018-19	Approved 2019-20
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
Inspector (PT)	-	1	1
Total	11	12	12

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

001-9092-524

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 518,519	\$ 570,079	\$ 529,653	593,052
1020 Overtime	787	250	1,025	500
1030 Certification	4,039	2,700	2,700	2,400
1035 Longevity	2,300	2,672	2,396	3,432
1060 FICA	37,483	41,828	40,597	45,406
1065 Retirement	81,480	88,580	86,394	96,630
1080 Insurance - Medical	114,642	132,000	132,000	132,000
1081 Insurance - Life	54	288	288	288
Personal Services Subtotal	759,304	838,397	795,053	873,708
Supplies:				
2001 Office Supplies	3,990	4,500	4,500	5,000
2002 Postage	9,814	10,000	9,875	10,000
2003 Protective Clothing	51	100	100	200
2004 Gas and Oil	6,158	4,341	5,110	5,620
2005 Minor Tools	420	510	490	510
2008 Educational	937	1,000	920	11,514
2015 Other Supplies	1,095	1,175	1,146	1,175
2018 Computer Supplies	250	600	500	600
2093 Computer Equipment	211	600	540	600
Supplies Subtotal	22,926	22,826	23,181	35,219
Services & Charges:				
3001 Memberships & Subscriptions	1,537	2,550	2,732	3,895
3020 Training/Seminars	14,436	16,300	16,291	21,069
3024 Tuition Reimbursement	-	3,500	3,500	3,500
4020 Motor Pool Lease Fees	10,661	9,208	9,208	10,928
4030 VM: Fleet Maintenance	8,334	8,439	8,439	10,076
4055 Computer Software	237	237	237	390
4060 Technology Lease Fees	4,596	5,880	5,880	10,822
5007 Other Professional Services	32,278	50,000	50,000	50,000
6001 Uniforms	575	1,430	1,430	2,400
6002 Printing/Reproduction	1,600	1,700	1,700	1,700
6021 Dangerous Buildings	17,805	58,000	40,000	42,000
Services & Charges Subtotal	92,059	157,244	139,417	156,780
Division Total	\$ 874,289	\$ 1,018,467	\$ 957,651	1,065,707



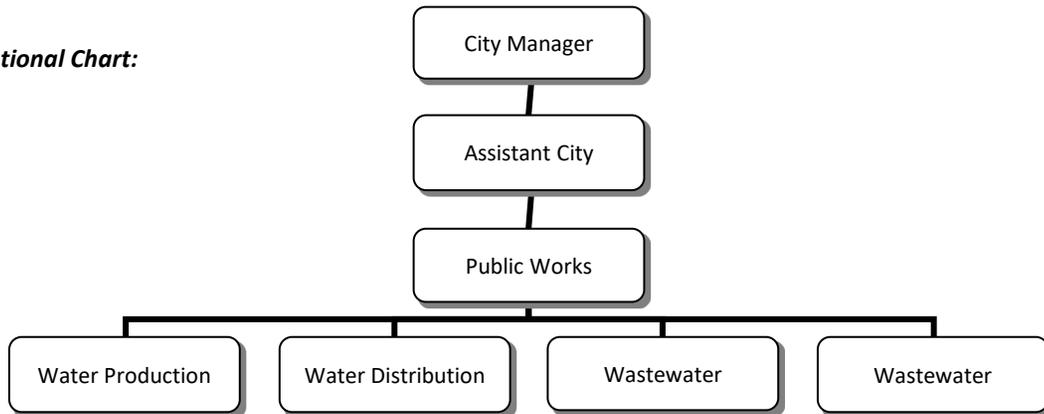
Utility Fund

FY 19-20

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.

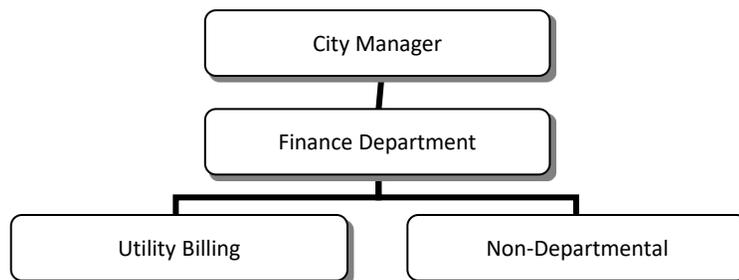
Organizational Chart:



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**

Beginning Fund Balance 9/30/18		\$ 6,694,826
Plus Estimated 18-19 Revenues		8,327,050
Less Estimated 18-19 Expenditures		7,104,135
Equals Estimated Working Capital 9/30/19		7,917,741
Plus 19-20 Revenues:		
Charges for Services	7,000	
Water Revenue	4,794,000	
Sewer Revenue	3,432,050	
Interest	85,000	
Total Revenues		8,318,050
Equals Total Resources		16,235,791
Less 19-20 Expenses:		
Water Production	645,663	
Water Distribution	1,086,816	
Wastewater Collection	1,174,801	
Wastewater Treatment	1,408,946	
Utility Billing	718,253	
Non Departmental	3,252,636	
Total Expenses		8,287,115
Equals Estimated Working Capital 9/30/20		\$ 7,948,676

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 8,327,050	\$ 8,318,050
Expenses	7,104,135	8,287,115
Revenues over Expenses	\$ 1,222,915	\$ 30,935

Targeted working capital - 90 to 120 days
Estimated working capital - 356 days
Goal: \$2,026,138
1 Day = \$22,513

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
408.01-16	Service Fees	\$ 7,725	\$ 6,500	\$ 7,000	\$ 7,000
Charges for Services Subtotal		<u>7,725</u>	<u>6,500</u>	<u>7,000</u>	<u>7,000</u>
Water Revenue:					
408.05-01	Penalties	249,158	245,000	245,000	245,000
408.05-02	Sales	4,014,960	3,950,000	3,950,000	3,950,000
408.05-03	Taps	57,985	50,000	55,000	55,000
408.05-04	Reconnect Fees	74,200	50,000	60,000	60,000
408.05-05	Meters	38,594	15,000	35,000	35,000
408.05-06	Temporary Connects	-	1,000	-	-
408.05-07	New Service/Transfer Fee	14,280	13,000	14,000	14,000
408.05-09	Sales Outside City	533,454	415,000	415,000	415,000
408.05-11	Sales Outside City Admin Fee	44,350	20,000	20,000	20,000
Water Revenue Subtotal		<u>5,026,981</u>	<u>4,759,000</u>	<u>4,794,000</u>	<u>4,794,000</u>
Wastewater Revenue:					
408.06-01	Sales	3,527,634	3,357,500	3,357,500	3,357,500
408.06-02	Taps	15,454	6,000	15,000	6,000
408.06-03	Inspection Fees	1,300	1,000	1,300	1,300
408.06-04	Industrial Waste Surcharge	64,513	65,000	65,000	65,000
408.06-05	Industrial Waste Permit	1,900	2,250	2,250	2,250
Wastewater Revenue Subtotal		<u>3,610,801</u>	<u>3,431,750</u>	<u>3,441,050</u>	<u>3,432,050</u>
Interest:					
483.01-00	Interest Income	60,906	70,000	85,000	85,000
Interest Subtotal		<u>60,906</u>	<u>70,000</u>	<u>85,000</u>	<u>85,000</u>
Total Utility Fund Revenue		\$ 8,706,413	\$ 8,267,250	\$ 8,327,050	\$ 8,318,050

**Utility Fund Revenue Allocation
Fiscal Year 2019-20 Budget**

Revenue Type	Total	Allocated to	
		Water	Sewer
Charges for Services	\$ 7,000	\$ 3,500	\$ 3,500
Water Revenue	4,794,000	4,794,000	-
Wastewater Revenue	3,432,050	-	3,432,050
Interest	85,000	42,500	42,500
Total	\$ 8,318,050	\$ 4,840,000	\$ 3,478,050
Percentage	100%	58.2%	41.8%

**Utility Fund Expense Allocation
Fiscal Year 2019-20 Budget**

Expense Type	Total	Allocated to	
		Water	Sewer
Water Production	\$ 645,663	\$ 645,663	\$ -
Water Distribution	1,086,816	1,086,816	-
Wastewater Collection	1,174,801	-	1,174,801
Wastewater Treatment	1,408,946	-	1,408,946
Utility Billing*	718,253	359,127	359,127
Non Departmental**	3,252,636	2,212,750	1,039,885
Total	\$ 8,287,115	\$ 4,304,356	\$ 3,982,759
Percentage	100%	51.94%	48.06%

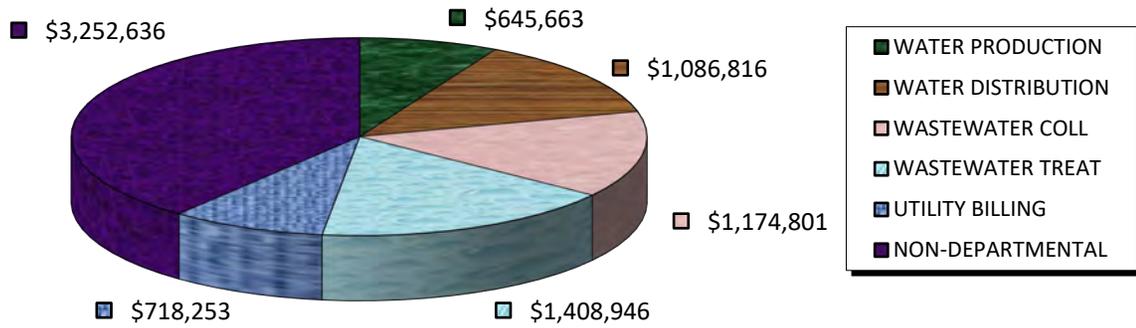
**Non Departmental Broken Down as Follows:

Personal Services, Bad Debt, Transfer to Utility Capital Improvement Fund, Fiscal Services, Miscellaneous and Contingency*	1,174,929	\$ 587,465	\$ 587,465
LPAWA Water (100% to water)	1,406,015	1,406,015	-
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	95,850	93,350	2,500
2012 General Obligation Refunding	229,170	114,585	114,585
2014 General Obligation Refunding	451,241	225,620	225,620
2016 General Obligation Refunding	71,431	35,715	35,715
Debt Service Differential*	(500,000)	(250,000)	(250,000)
Total	\$ 3,252,636	\$ 2,212,750	\$ 1,039,885

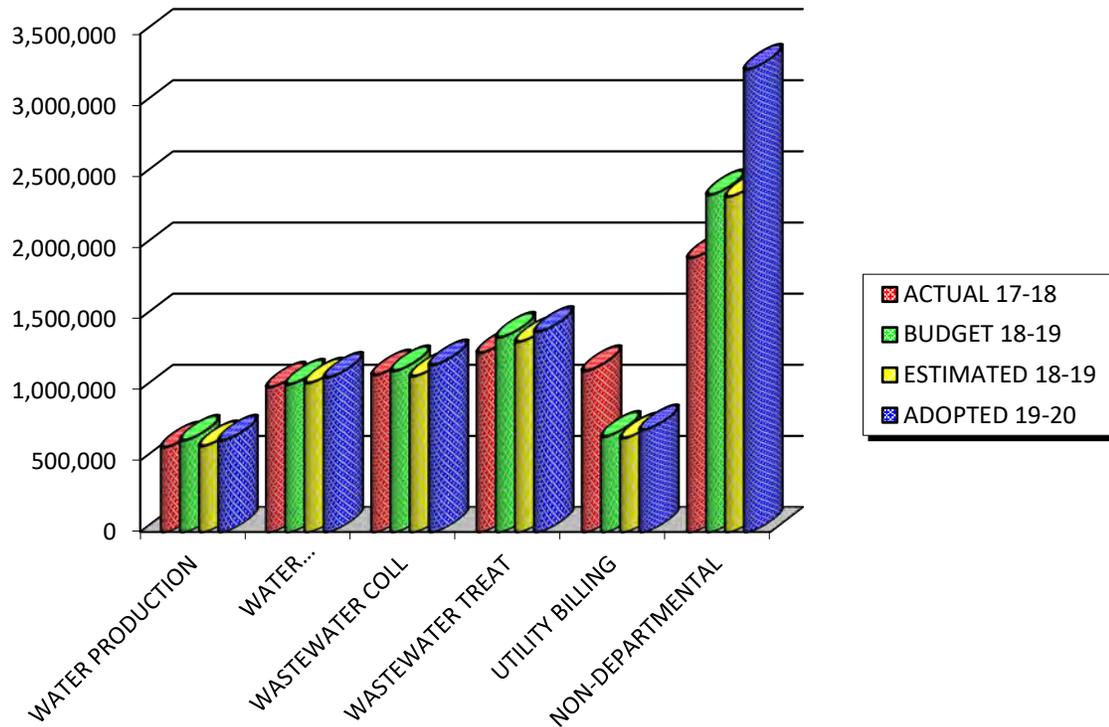
Utility Fund

FY 19-20

Share of Utility Fund Budget:



Four Year Comparison by Division:



Utility Fund Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Water Production	\$ 596,500	\$ 645,241	\$ 605,673	\$ 645,663	0.07%
Water Distribution	1,018,563	1,038,578	1,047,553	1,086,816	4.64%
Wastewater Collection	1,103,844	1,133,359	1,095,132	1,174,801	3.66%
Wastewater Treatment	1,259,776	1,369,032	1,337,342	1,408,946	2.92%
Utility Billing	1,134,010	672,579	661,319	718,253	6.79%
Non-Departmental	1,927,015	2,370,549	2,357,116	3,252,636	37.21%
Department Total	\$ 7,039,708	\$ 7,229,338	\$ 7,104,135	\$ 8,287,115	14.63%

Department Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 3,689,798	\$ 3,482,347	\$ 3,428,557	\$ 3,580,845	2.83%
Supplies	247,069	194,130	182,588	214,679	10.59%
Services & Charges	3,021,811	3,490,361	3,437,985	4,373,494	25.30%
Capital Outlay	81,030	62,500	55,006	118,097	88.96%
Department Total	\$ 7,039,708	\$ 7,229,338	\$ 7,104,135	\$ 8,287,115	14.63%

Utility Fund FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Gallons ground water used	127.66	130.00	140.00
Gallons surface water used	1,299.13	1,301.09	1,400.00
Total (amounts expressed in millions)	1,426.80	1,431.09	1,540.00
Water loss	12.1%	13.6%	12.0%

Utility Fund
Fiscal Year 2019-20

Water Production Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 363,596	\$ 368,834	\$ 358,996	\$ 385,682	4.57%
<i>Supplies</i>	18,536	20,258	18,424	17,898	-11.65%
<i>Services & Charges</i>	208,721	256,149	228,253	242,083	-5.49%
<i>Capital Outlay</i>	5,647	-	-	-	-
Division Total	\$ 596,500	\$ 645,241	\$ 605,673	\$ 645,663	0.07%

Scope of Services Summary

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

Personnel Position Roster

	Approved 2017-18	Approved 2018-19	Approved 2019-20
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
Total	4.325	4.325	4.325

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

002-7084-533

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 226,900	\$ 228,076	\$ 221,362	242,537
1020 Overtime	24,563	20,000	20,000	20,000
1030 Certification	2,033	4,500	4,200	4,200
1035 Longevity	2,889	2,936	3,025	3,566
1042 Car Allowance	639	518	638	638
1060 FICA	19,643	19,587	18,464	20,053
1065 Retirement	41,826	41,204	39,294	42,675
1080 Insurance - Medical	45,075	51,900	51,900	51,900
1081 Insurance - Life	28	113	113	113
Personal Services Subtotal	363,596	368,834	358,996	385,682
Supplies:				
2001 Office Supplies	82	100	80	100
2002 Postage	61	100	80	100
2003 Protective Clothing	339	100	100	100
2004 Gas and Oil	11,798	10,258	8,803	9,683
2005 Minor Tools	339	300	300	300
2007 Chemical	2,163	2,700	2,470	2,700
2015 Other Supplies	2,612	2,200	2,200	2,700
2050 Safety	98	100	80	100
2090 Machinery/Tools/Equipment	1,044	4,150	4,069	2,115
2091 Office Furniture/Equipment	-	250	242	-
2093 Computer Equipment	-	-	-	-
Supplies Subtotal	18,536	20,258	18,424	17,898
Services & Charges:				
3001 Memberships & Subscriptions	281	170	307	225
3020 Training/Seminars	1,392	1,500	1,500	1,150
4002 Machinery/Tools/Equipment	22,213	17,000	16,488	17,000
4003 Radios/Base Stations	-	-	-	-
4011 Building Maintenance	2,727	300	290	300
4020 Motor Pool Lease Fees	8,979	9,914	9,914	9,259
4030 VM: Fleet Maintenance	16,146	16,664	16,664	19,416
4060 Technology Lease Fees	-	-	-	883
5007 Other Professional Services	7,506	6,760	6,500	6,750
6001 Uniforms	1,375	900	900	900
6002 Printing/Reproduction	474	100	100	100
6013 TCEQ Requirements	52,977	67,491	63,000	65,500
7001 Electrical	94,130	135,000	112,000	120,000
7002 Natural Gas	521	350	590	600
Services & Charges Subtotal	208,721	256,149	228,253	242,083
Capital Outlay:				
8021 Machinery/Tools & Equipment	5,647	-	-	-
Capital Outlay Subtotal	5,647	-	-	-
Division Total	\$ 596,500	\$ 645,241	\$ 605,673	645,663

Utility Fund
FY 19-20

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 4,000 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 2017-18	Estimated 2018-19	Proposed 2019-20
Number of leaks repaired	220	209	200
Linear feet of lines replaced	1,248	3,200	4,000

Utility Fund
Fiscal Year 2019-20

Water Distribution Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 831,861	\$ 854,031	\$ 861,756	\$ 882,330	3.31%
<i>Supplies</i>	25,135	28,357	26,572	31,581	11.37%
<i>Services & Charges</i>	154,612	156,190	159,225	172,905	10.70%
Division Total	\$ 1,018,563	\$ 1,038,578	\$ 1,047,553	\$ 1,086,816	4.64%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	11.825	11.825	11.825

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

002-7085-533

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 524,484	\$ 524,617	\$ 535,022	540,589
1020 Overtime	31,154	35,000	30,871	35,000
1030 Certification	10,254	8,700	8,700	9,669
1035 Longevity	6,479	6,432	6,877	6,946
1042 Car Allowance	639	518	638	638
1060 FICA	41,921	44,009	43,956	47,102
1065 Retirement	93,628	92,607	93,544	100,238
1080 Insurance - Medical	123,240	141,900	141,900	141,900
1081 Insurance - Life	62	248	248	248
Personal Services Subtotal	831,861	854,031	861,756	882,330
Supplies:				
2001 Office Supplies	82	100	95	100
2003 Protective Clothing	1,592	400	1,153	1,300
2004 Gas and Oil	19,854	22,557	18,392	20,231
2005 Minor Tools	787	500	837	700
2015 Other Supplies	1,647	1,200	1,194	2,300
2050 Safety	67	100	75	100
2090 Machinery/Tools/Equipment	706	3,500	4,826	6,850
2091 Office Furniture/Equipment	400	-	-	-
Supplies Subtotal	25,135	28,357	26,572	31,581
Services & Charges:				
3001 Memberships & Subscriptions	895	980	979	699
3020 Training/Seminars	1,440	2,000	1,886	2,750
4002 Machinery/Tools/Equipment	2,759	2,000	1,863	2,000
4003 Radios/Base Stations	-	300	-	-
4007 Fire Hydrants	15,791	8,000	15,236	15,000
4012 Water Line Maintenance	34,665	40,000	37,898	40,000
4015 Paving	-	1,500	70	-
4020 Motor Pool Lease Fees	47,200	46,311	46,311	47,679
4030 VM: Fleet Maintenance	47,918	50,329	50,329	58,809
4060 Technology Lease Fees	1,149	1,470	1,470	1,718
5007 Other Professional Services	-	-	-	900
6001 Uniforms	2,636	3,000	2,943	3,000
6002 Printing/Reproduction	159	300	240	350
Services & Charges Subtotal	154,612	156,190	159,225	172,905
Capital Outlay:				
8021 Machinery/Tools/Equipment	6,955	-	-	-
Capital Outlay Subtotal	6,955	-	-	-
Division Total	\$ 1,018,563	\$ 1,038,578	\$ 1,047,553	1,086,816

**Utility Fund
FY 19-20**

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 2017-18	Estimated 2018-19	Proposed 2019-20
LF of line smoke-tested	80,535	79,405	80,000
Number of manholes repaired v ft	408	326	500
LF of line televised	37,117	25,000	25,000
Number of point repairs made	83	110	50
Number of reportable overflows	10	3	-
LF of sewer line rehabilitated	2,753	3,100	3,700

Utility Fund
Fiscal Year 2019-20

Wastewater Collection Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 752,415	\$ 793,751	\$ 769,922	\$ 825,866	4.05%
<i>Supplies</i>	44,180	34,642	30,085	39,899	15.18%
<i>Services & Charges</i>	300,431	304,966	295,125	309,036	1.33%
<i>Capital Outlay</i>	6,818	-	-	-	-
Division Total	\$ 1,103,844	\$ 1,133,359	\$ 1,095,132	\$ 1,174,801	3.66%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	10.825	10.825	10.825

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

002-7086-532

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services				
1010 Regular Earnings	\$ 467,563	\$ 484,838	\$ 467,391	509,182
1020 Overtime	32,960	32,000	30,208	32,000
1030 Certification	10,931	13,200	13,200	14,400
1035 Longevity	4,756	5,668	4,816	5,174
1042 Car Allowance	624	518	638	638
1060 FICA	38,325	41,022	39,493	42,947
1065 Retirement	84,380	86,375	84,046	91,395
1080 Insurance - Medical	112,818	129,900	129,900	129,900
1081 Insurance - Life	58	230	230	230
Personal Services Subtotal	752,415	793,751	769,922	825,866
Supplies:				
2001 Office Supplies	38	100	90	100
2002 Postage	133	100	50	100
2003 Protective Clothing	1,306	400	1,800	1,800
2004 Gas and Oil	25,820	30,192	24,408	26,749
2005 Minor Tools	9,291	1,550	1,100	1,300
2007 Chemicals	1,010	1,000	850	1,000
2015 Other Supplies	2,537	1,200	1,737	2,600
2050 Safety	67	100	50	100
2090 Machinery/Tools/Equipment	3,978	-	-	6,150
Supplies Subtotal	44,180	34,642	30,085	39,899
Services & Charges:				
3001 Memberships & Subscriptions	1,085	778	600	700
3020 Training/Seminars	1,140	2,000	2,125	2,000
4002 Machinery/Tools/Equipment	1,499	4,000	3,739	3,500
4003 Radios/Base Stations	30	400	-	-
4011 Building	5,074	1,000	830	1,000
4013 Sewer Line Maintenance	33,234	26,000	24,109	25,000
4017 Sewer Plant/Lift Stations	41,411	40,000	33,873	35,000
4020 Motor Pool Lease Fees	72,290	85,854	85,854	84,107
4030 VM: Fleet Maintenance	47,831	50,114	50,114	59,511
4060 Technology Lease Fees	1,149	1,470	1,470	1,718
5007 Other Professional Services	-	-	-	900
6001 Uniforms	3,352	3,500	3,390	3,500
6002 Printing/Reproduction	159	300	240	350
7001 Electrical	90,910	88,000	87,187	90,000
7002 Natural Gas	966	1,250	1,094	1,250
7004 Water	301	300	500	500
Services & Charges Subtotal	300,431	304,966	295,125	309,036
Capital Outlay:				
8021 Machinery/Tools & Equipment	6,818	-	-	-
Capital Outlay Subtotal	6,818	-	-	-
Division Total	\$ 1,103,844	\$ 1,133,359	\$ 1,095,132	1,174,801

**Utility Fund
FY 19-20**

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:

	Actual 2017-18	Estimated 2018-19	Proposed 2019-20
Gallons treated (millions)	1,406.70	1,374.61	1,400.00

Utility Fund
Fiscal Year 2019-20

Wastewater Treatment Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 691,924	\$ 747,519	\$ 729,554	\$ 749,073	0.21%
<i>Supplies</i>	97,200	87,150	86,412	94,869	8.86%
<i>Services & Charges</i>	463,760	534,363	521,376	542,757	1.57%
<i>Capital Outlay</i>	6,892	-	-	22,247	-
Division Total	\$ 1,259,776	\$ 1,369,032	\$ 1,337,342	\$ 1,408,946	2.92%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	9.325	9.325	9.325

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

002-7087-532

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 459,975	\$ 482,863	\$ 472,216	485,660
1020 Overtime	6,465	12,000	10,484	12,000
1030 Certification	9,486	9,300	9,919	10,196
1035 Longevity	4,377	3,648	4,969	5,482
1042 Car Allowance	639	518	638	638
1060 FICA	35,138	38,911	38,114	39,319
1065 Retirement	78,608	88,176	81,111	83,675
1080 Insurance - Medical	97,185	111,900	111,900	111,900
1081 Insurance - Life	51	203	203	203
Personal Services Subtotal	691,924	747,519	729,554	749,073
Supplies:				
2001 Office Supplies	571	500	420	500
2002 Postage	350	450	425	450
2003 Protective Clothing	880	500	1,530	500
2004 Gas and Oil	7,990	8,625	7,267	7,994
2005 Minor Tools	8,719	500	480	500
2006 Cleaning	151	175	160	175
2007 Chemical	67,634	70,000	72,000	72,000
2015 Other Supplies	4,430	6,000	3,800	4,400
2050 Safety	150	200	180	200
2090 Machinery/Tools/Equipment	5,975	-	-	7,950
2091 Office Furniture/Equipment	310	-	-	-
2093 Computer Equipment	40	200	150	200
Supplies Subtotal	97,200	87,150	86,412	94,869
Services & Charges:				
3001 Memberships & Subscriptions	929	1,400	1,150	1,300
3020 Training/Seminars	4,182	5,000	4,694	5,000
4002 Machinery/Tools/Equipment	43,951	60,000	58,500	60,000
4003 Radios/Base Stations	-	-	-	-
4006 Heating and A/C Equipment	-	450	412	450
4011 Building Maintenance	7,367	10,000	8,100	7,000
4020 Motor Pool Lease Fees	23,652	26,075	26,075	29,128
4030 VM: Fleet Maintenance	21,644	22,004	22,004	25,595
4060 Technology Lease Fees	1,149	1,470	1,470	2,834
5007 Other Professional Services	14,819	17,950	17,350	17,950
6001 Uniforms	2,396	3,250	3,250	3,250
6002 Printing/Reproduction	159	250	250	250
6009 Landfill Charges	40,403	45,100	44,013	45,600
6013 TCEQ Requirements	78,354	79,014	79,000	82,000
7001 Electrical	223,116	260,000	253,000	260,000
7002 Natual Gas	217	400	310	400
7004 Water	1,422	2,000	1,798	2,000
Services & Charges Subtotal	463,760	534,363	521,376	542,757

Continued

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

002-7087-532

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Capital Outlay:				
8002 Building Improvements	-	-	-	9,500
8021 Machinery/Tools/Equipment	6,892	-	-	12,747
Capital Outlay Subtotal	<u>6,892</u>	-	-	<u>22,247</u>
Division Total	\$ 1,259,776	\$ 1,369,032	\$ 1,337,342	1,408,946

Utility Fund FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Meters read	153,616	153,650	154,000
Meters rereads	997	1,000	950
Rereads as a percent of meters read	0.65%	0.65%	0.62%
Accounts billed	139,170	139,500	140,000
% of utility payments processed and posted to customers account the same day of receipt	100%	100%	100%

Utility Fund
Fiscal Year 2019-20

Utility Billing Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 965,721	\$ 604,271	\$ 591,703	\$ 628,970	4.09%
<i>Supplies</i>	62,018	23,723	21,095	30,432	28.28%
<i>Services & Charges</i>	106,271	44,585	48,521	58,851	32.00%
Division Total	\$ 1,134,010	\$ 672,579	\$ 661,319	\$ 718,253	6.79%

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 2017-18	Approved 2018-19	Approved 2019-20
Director of Finance	0.5	0.5	0.5
Treasurer	0.5	0.5	0.5
Revenue Collections Manager	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
Total	9.0	8.5	8.5

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

002-6147-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 415,876	\$ 389,785	\$ 383,403	403,746
1020 Overtime	11,519	15,000	12,000	15,000
1030 Certification	912	600	600	1,200
1035 Longevity	2,198	1,996	2,144	2,524
1042 Car Allowance	2,551	2,550	2,550	2,550
1060 FICA	31,318	31,360	30,294	32,514
1065 Retirement	407,491	66,737	64,469	69,193
1080 Insurance - Medical	93,798	96,000	96,000	102,000
1081 Insurance - Life	58	243	243	243
Personal Services Subtotal	965,721	604,271	591,703	628,970
Supplies:				
2001 Office Supplies	3,217	1,500	1,350	1,500
2002 Postage	40,589	2,000	1,000	1,000
2003 Protective Clothing	135	100	100	350
2004 Gas and Oil	12,327	12,823	10,620	11,682
2005 Minor Tools	267	300	900	900
2015 Other Supplies	497	1,000	1,500	2,000
2018 Computer Supplies	2,786	1,000	875	1,000
2090 Machinery/Tools/Equipment	2,200	4,500	4,500	9,500
2093 Computer Equipment	-	500	250	2,500
Supplies Subtotal	62,018	23,723	21,095	30,432
Services & Charges:				
3020 Training/Seminars	5,241	500	500	7,300
4005 Meters	33,152	5,000	5,500	7,500
4020 Motor Pool Lease Fees	5,988	6,293	6,293	6,658
4022 Rent: Building/Land	2,458	2,508	2,508	2,772
4030 VM: Fleet Maintenance	10,967	12,214	12,214	12,569
4055 Computer Software	5,388	8,562	8,174	8,258
4060 Technology Lease Fees	8,132	6,468	6,468	8,194
5005 Personnel Services	1,980	-	-	-
5007 Other Professional Services	3,083	840	3,264	3,300
6001 Uniforms	1,619	1,700	3,000	1,700
6002 Printing/Reproduction	28,263	500	600	600
Services & Charges Subtotal	106,271	44,585	48,521	58,851
Division Total	\$ 1,134,010	\$ 672,579	\$ 661,319	718,253

Utility Fund
Fiscal Year 2019-20

Non Departmental Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 84,281	\$ 113,941	\$ 116,626	\$ 108,924	-4.40%
<i>Services & Charges</i>	1,788,016	2,194,108	2,185,485	3,047,862	38.91%
<i>Capital Outlay</i>	54,718	62,500	55,006	95,850	53.36%
Division Total	\$ 1,927,015	\$ 2,370,549	\$ 2,357,116	\$ 3,252,636	37.21%

Scope of Services Summary

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

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

002-6176-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1012 Sick Buy Back	\$ 9,305	\$ 7,381	\$ 7,381	5,833
1055 Termination Pay (S/V)	(8,600)	10,000	12,167	7,500
1060 FICA	-	1,330	1,495	1,020
1065 Retirement	-	2,830	3,182	2,171
1080 Medical Insurance	83,576	92,400	92,400	92,400
Personal Services Subtotal	84,281	113,941	116,626	108,924
Services & Charges:				
4001 Office Equipment	16,177	-	-	-
4005 Meters	6,188	15,000	15,000	20,000
4011 Building	480	480	480	480
4021 Vehicle Maint: O/S Contract	-	1,100	-	-
5001 Accounting	-	9,500	9,500	10,900
5006 Fiscal Services	74,493	80,000	100,000	100,000
5007 Other Professional Services	-	87,480	87,000	91,854
6006 Miscellaneous	-	7,500	-	-
6024 Deductibles-Auto Accident	-	-	-	-
6091 Bad Debt Expense	(2,022)	20,000	20,000	20,000
7001 Electrical	22,614	20,000	19,929	20,000
7004 Water	1,276,400	1,221,020	1,203,579	1,406,015
7006 Contract Sewer	19,485	24,000	21,969	24,000
9003 Admin Trans to Fund 003	-	-	-	600,000
9004 Admin Trans to Fund 004	-	237,762	237,762	251,842
9014 Admin Trans to Fund 014	74,201	74,201	74,201	74,201
9015 Admin Trans to Fund 015	-	46,065	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	-	-	-	78,570
Services & Charges	1,788,016	2,194,108	2,185,485	3,047,862
Capital Outlay:				
8012 Water Taps	11,625	15,000	11,500	15,000
8013 Sewer Taps	-	2,500	2,500	2,500
8026 Meters and Boxes	43,093	45,000	41,006	78,350
Capital Outlay Subtotal	54,718	62,500	55,006	95,850
Division Total	\$ 1,927,015	\$ 2,370,549	\$ 2,357,116	3,252,636

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

Enterprise Funds Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Airport Operating	18,098	65,794	62,237	90,680	37.82%
La Porte Area Water Authority	1,461,789	1,482,414	1,222,235	2,307,665	55.67%
Total	\$ 1,479,887	\$ 1,548,208	\$ 1,284,472	\$ 2,398,345	54.91%

Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ (4,475)	\$ 30,965	\$ 30,123	\$ 30,764	-0.65%
Supplies	19,168	21,532	18,247	10,308	-52.13%
Services & Charges	1,463,644	1,315,711	1,236,102	2,177,273	65.48%
Capital Outlay	1,550	180,000	-	180,000	0.00%
Total	\$ 1,479,887	\$ 1,548,208	\$ 1,284,472	\$ 2,398,345	54.91%

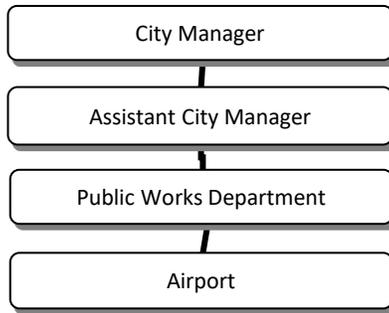
Airport Fund

FY 19-20

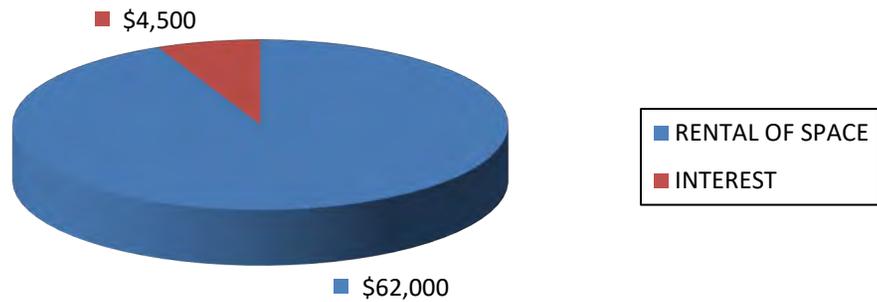
Mission Statement:

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.

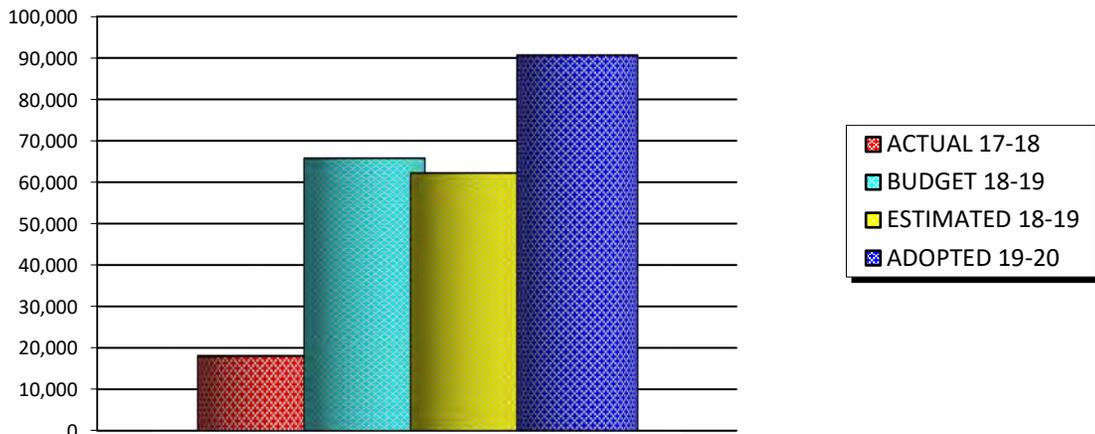
Organizational Chart:



2019-20 Projected Revenues:



Four Year Comparison of Expenses:



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

Beginning Fund Balance 9/30/18		\$	379,289
Plus Estimated 18-19 Revenues			66,300
Less Estimated 18-19 Expenditures			62,237
Airport CIP			281,170
Equals Estimated Working Capital 9/30/19			102,182
Plus 19-20 Revenues:			
Charges for Services		62,000	
Interest Income		4,500	
Total Revenues			66,500
Equals Total Resources			168,682
Less 19-20 Expenditures:			
Airport Operations		90,680	
Total Expenses			90,680
Equals Estimated Working Capital 9/30/20		\$	78,002

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 66,300	\$ 66,500
Expenses & Commitments	343,407	90,680
Revenues over Expenses	\$ (277,107)	\$ (24,180)

Targeted working capital - 60 to 90 days

Estimated working capital - 314 days

Goal: \$22,359

1 Day = \$248

City of La Porte
Airport (010)
Statement of Revenues

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
408.01-31	Rental of Space	\$ 61,879	\$ 62,000	\$ 61,800	\$ 62,000
Charges for Services Subtotal		<u>61,879</u>	<u>62,000</u>	<u>61,800</u>	<u>62,000</u>
Interest:					
483.01-00	Interest Income	4,410	2,500	4,500	4,500
Interest Subtotal		<u>4,410</u>	<u>2,500</u>	<u>4,500</u>	<u>4,500</u>
Total Airport Fund Revenue		\$ 66,289	\$ 64,500	\$ 66,300	\$ 66,500

Airport Fund FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Number of CIP Projects	0	1	1
Value of CIP Projects	\$0	\$230,000	\$2,100,000
TxDOT Aviation Grants	2	1	1

Airport Fund
Fiscal Year 2019-20

Airport Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ (4,475)	\$ 30,965	\$ 30,123	\$ 30,764	-0.65%
<i>Supplies</i>	3,736	4,962	4,547	4,808	-3.10%
<i>Services & Charges</i>	18,837	29,867	27,567	55,108	84.51%
Division Total	\$ 18,098	\$ 65,794	\$ 62,237	\$ 90,680	37.82%

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 2017-18	Approved 2018-19	Approved 2019-20
Equipment Operator II	0.50	0.50	0.50
Total	0.50	0.50	0.50

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

010-7077-531

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ -	\$ 18,784	\$ 18,772	19,334
1020 Overtime	-	500	500	500
1030 Certification	-	460	-	-
1035 Longevity	-	562	240	184
1060 FICA	(9,686)	1,519	1,474	1,517
1065 Retirement	5,211	3,140	3,137	3,229
1080 Insurance - Medical	-	6,000	6,000	6,000
Personal Services Subtotal	(4,475)	30,965	30,123	30,764
Supplies:				
2004 Gas and Oil	2,584	2,962	2,547	2,808
2007 Chemicals	413	1,000	1,000	1,000
2015 Other Supplies	739	1,000	1,000	1,000
2090 Machinery/Tools/Equipment	-	-	-	-
Supplies Subtotal	3,736	4,962	4,547	4,808
Services & Charges:				
4002 Machinery/Tools/Equipment	-	2,000	1,800	2,000
4003 Radios and Base Stations	-	2,100	-	5,500
4015 Paving	-	-	-	-
4020 Motor Pool Lease Fees	5,448	5,672	5,672	5,939
4030 VM: Fleet Maintenance	3,617	4,480	4,480	5,723
6002 Printing & Reproduction	-	-	-	-
6007 Insurance	2	9	9	9
6013 TCEQ Requirements	200	200	200	200
7001 Electrical	7,565	9,600	9,600	9,600
9014 Admin Trans to Fund 014	806	806	806	830
9997 Special Programs	1,199	5,000	5,000	25,307
Services & Charges Subtotal	18,837	29,867	27,567	55,108
Division Total	\$ 18,098	\$ 65,794	\$ 62,237	90,680

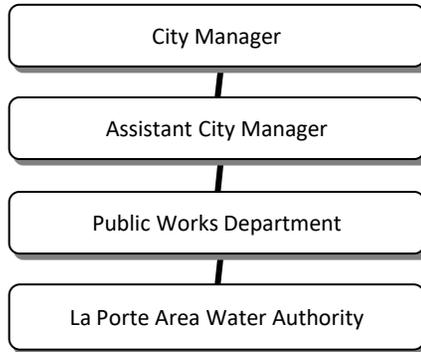
La Porte Area Water Authority Fund

FY 19-20

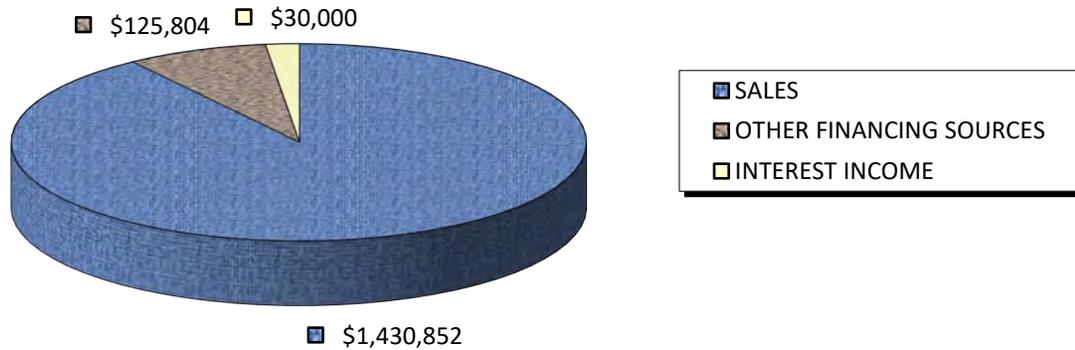
Mission Statement:

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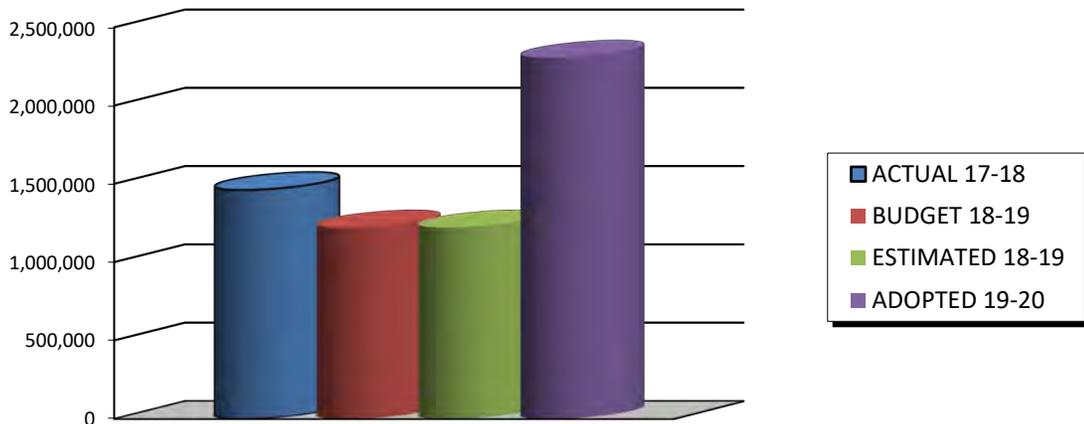
Organizational Chart:



2019-20 Projected Revenues:



Four Year Comparison of Expenses:



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

Beginning Fund Balance 9/30/18		\$ 2,819,384
Plus Estimated 18-19 Revenues		1,358,816
Less Estimated 18-19 Expenditures and Commitments		1,222,235
Equals Estimated Working Capital 9/30/19		2,955,965
Plus 19-20 Revenues:		
Water Revenue	1,430,852	
Billing for Capital Reserve	125,804	
Interest	30,000	
Total Revenues		1,586,656
Equals Total Resources		4,542,621
Less 19-20 Expenditures:		
Operations	2,127,665	
Valve Replacement	180,000	
Total Expenses		2,307,665
Equals Estimated Working Capital 9/30/20		\$ 2,234,956

	Estimated 2018-19	Projected 2019-20	
Revenues	\$ 1,358,816	\$ 1,586,656	
Expenses	1,222,235	2,307,665	
Revenues over Expenses	\$ 136,581	\$ (721,009)	

Targeted working capital - 60 to 90 days

Estimated working capital - 366 days

Goal: \$550,274

1 Day = \$6,114

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Water Revenue:					
408.05-02	Sales	<u>\$ 1,320,816</u>	<u>\$ 1,225,341</u>	<u>\$ 1,200,000</u>	<u>\$ 1,430,852</u>
	Water Revenue Subtotal	1,320,816	1,225,341	1,200,000	1,430,852
Other Financing Sources					
482.02-00	Billing for Capital Reserve	<u>126,359</u>	<u>125,816</u>	<u>125,816</u>	<u>125,804</u>
	Other Financing Sources Subtotal	126,359	125,816	125,816	125,804
Interest:					
483.01-00	Interest Income - Operations	<u>33,178</u>	<u>20,000</u>	<u>33,000</u>	<u>30,000</u>
	Interest Subtotal	33,178	20,000	33,000	30,000
Total Water Authority		\$ 1,480,353	\$ 1,371,157	\$ 1,358,816	\$ 1,586,656

La Porte Area Water Authority Fund FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
La Porte usage	1,299.13	1,301.09	1,400.00
Morgan's Point usage	69.65	61.98	65.00
Shoreacres usage	60.95	54.21	55.00
Total (amounts expressed in millions)	1,429.73	1,417.28	1,520.00

La Porte Area Water Authority Fund
Fiscal Year 2019-20

La Porte Area Water Authority Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Supplies</i>	\$ 15,432	\$ 16,570	\$ 13,700	\$ 5,500	-66.81%
<i>Services & Charges</i>	1,444,807	1,285,844	1,208,535	2,122,165	65.04%
<i>Capital Outlay</i>	1,550	180,000	-	180,000	0.00%
Division Total	\$ 1,461,789	\$ 1,482,414	\$ 1,222,235	\$ 2,307,665	55.67%

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies:				
2001 Office Supplies	\$ 120	\$ 100	\$ 100	100
2015 Other Supplies	38	100	100	100
2090 Machinery/ Tools & Equip	15,274	16,370	13,500	5,300
Supplies Subtotal	15,432	16,570	13,700	5,500
Services & Charges:				
4002 Machinery/Tools/Equipment	18,365	9,000	8,500	9,000
4012 Water Line Maintenance	4,040	3,500	3,000	3,500
4060 Technology Lease Fees	1,532	1,960	1,960	1,960
5001 Accounting	6,000	6,000	6,000	6,000
5007 Other Professional Services	4,969	25,000	25,000	25,000
7004 Water	1,338,757	1,167,720	1,091,412	1,202,368
9014 Admin Trans to Fund 014	2,030	2,030	2,030	2,030
9072 Operator's Agreement	69,114	70,634	70,633	71,693
9997 Special Programs	-	-	-	800,614
Services & Charges Subtotal	1,444,807	1,285,844	1,208,535	2,122,165
Capital Outlay:				
8021 Machinery/ Tools & Equip	1,550	180,000	-	180,000
Capital Outlay Subtotal	1,550	180,000	-	180,000
Division Total	\$ 1,461,789	\$ 1,482,414	\$ 1,222,235	2,307,665



Internal Service Funds Fiscal Year 2019-20

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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Motor Pool	\$ 1,777,669	\$ 1,894,274	\$ 1,905,601	\$ 2,834,770	49.65%
Insurance	8,492,885	8,651,625	8,625,062	9,043,630	4.53%
Technology	189,134	106,300	86,300	278,828	162.30%
Total	\$ 10,459,688	\$ 10,652,199	\$ 10,616,963	\$ 12,157,228	14.13%

Summary by Expenditure Category:

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20	Percent Change
Personal Services	\$ 1,048,238	\$ 1,161,231	\$ 1,139,754	\$ 1,174,281	1.12%
Supplies	182,695	268,644	282,085	307,200	14.35%
Services & Charges	8,447,741	8,537,734	8,530,534	8,935,668	4.66%
Capital Outlay	781,014	684,590	664,590	1,740,079	154.18%
Total	\$ 10,459,688	\$ 10,652,199	\$ 10,616,963	\$ 12,157,228	14.13%

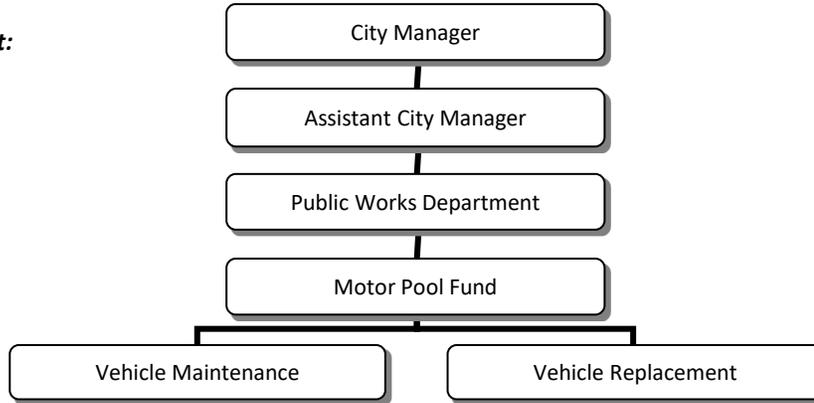
Motor Pool Fund

FY 19-20

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.

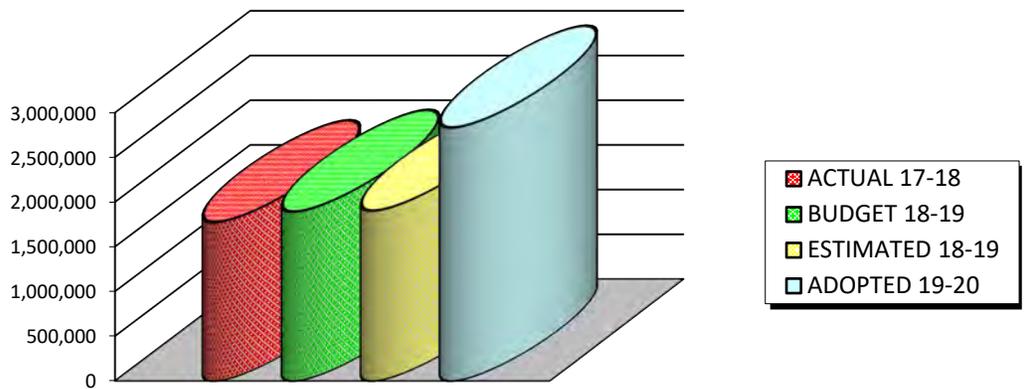
Organizational Chart:



2019-20 Projected Revenues:



Four Year Comparison of Expenses:



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

	Vehicle Replacement	Vehicle Maintenance	Fund Total
<i>Beginning Fund Balance 9/30/18</i>	\$ 4,126,343	\$ (63,168)	\$ 4,063,175
Plus Estimated 18-19 Revenues	2,189,665	1,224,385	3,414,050
Less Estimated 18-19 Expenditures	664,590	1,241,011	1,905,601
<i>Equals Estimated Working Capital 9/30/19</i>	5,651,418	(79,794)	5,571,624
Plus 19-20 Revenues:			
Charges for Services	2,212,890	1,404,388	3,617,278
Interest	40,000	-	40,000
Total Revenues	2,252,890	1,404,388	3,657,278
<i>Equals Total Resources</i>	7,904,308	1,324,594	9,228,902
Less 19-20 Expenditures:			
Purchase of Vehicles	1,433,829	-	1,433,829
Maintenance of Vehicles	-	1,400,941	1,400,941
Total Expenses	1,433,829	1,400,941	2,834,770
<i>Equals Estimated Working Capital 9/30/20</i>	\$ 6,470,479	\$ (76,347)	\$ 6,394,132

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 3,414,050	\$ 3,657,278
Expenses & Commitments	1,905,601	2,834,770
Revenues over Expenses	\$ 1,508,449	\$ 822,508

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
408.01-29	Lease Fees	\$ 1,943,364	\$ 2,119,208	\$ 2,119,208	\$ 2,212,890
Charges for Services Subtotal		<u>1,943,364</u>	<u>2,119,208</u>	<u>2,119,208</u>	<u>2,212,890</u>
410.02-00	Sale of Equipment	(2,684)	-	4,466	-
410.05-00	Gain (loss) sale of Equip	1,557	-	14,689	-
Miscellaneous Subtotal		<u>(1,127)</u>	<u>-</u>	<u>19,155</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	40,105	25,000	51,302	40,000
Interest Subtotal		<u>40,105</u>	<u>25,000</u>	<u>51,302</u>	<u>40,000</u>
Total Vehicle Replacement Revenues		\$ 1,982,342	\$ 2,144,208	\$ 2,189,665	\$ 2,252,890

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

Object	Description	Actual 2017-18	Projected 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
408.01-30	Maintenance Fees	\$ 1,157,435	\$ 1,224,385	\$ 1,224,385	\$ 1,404,388
Charges for Services Subtotal		<u>1,157,435</u>	<u>1,224,385</u>	<u>1,224,385</u>	<u>1,404,388</u>
Total Vehicle Maintenance Revenues		\$ 1,157,435	\$ 1,224,385	\$ 1,224,385	\$ 1,404,388

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

Division	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Fire Prevention - ESD	\$ 6,031	\$ 9,628	\$ 9,628	\$ 10,146
Fire Suppression - ESD	432,760	446,782	446,782	460,193
Emergency Medical Services - ESD	168,446	171,828	171,828	167,118
Police Administration	13,774	14,515	14,515	11,354
Police Patrol	231,131	272,568	272,568	327,457
Criminal Investigation	43,190	28,521	28,521	53,081
Support Services	27,261	32,216	32,216	35,332
Golf Course Maintenance	101,045	143,607	143,607	162,187
Emergency Management	3,360	3,501	3,501	3,673
Information Technologies	8,181	8,325	8,325	8,422
Public Works Administration	4,092	7,525	7,525	8,038
Streets	312,245	341,244	341,244	340,320
Residential Solidwaste	280,195	295,943	295,943	288,315
Parks Maintenance	77,085	89,453	89,453	74,472
Recreation	4,716	5,006	5,006	5,367
Special Services	24,420	25,733	25,733	27,315
Planning and Development	2,472	666	666	633
Inspection	10,661	9,208	9,208	10,928
Water Production	8,979	9,914	9,914	9,259
Water Distribution	47,200	46,311	46,311	47,679
Wastewater Collection	72,290	85,854	85,854	84,107
Wastewater Treatment	23,652	26,075	26,075	29,128
Utility Billing	5,988	6,293	6,293	6,658
Airport	5,448	5,672	5,672	5,939
Vehicle Maintenance	28,742	32,820	32,820	35,769
TOTAL	\$ 1,943,364	\$ 2,119,208	\$ 2,119,208	\$ 2,212,890

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

Division	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adpoted 2019-20
Fire Prevention	\$ 2,778	\$ 2,987	\$ 2,987	\$ 3,687
Fire Suppression	58,190	59,597	59,597	67,692
Emergency Medical Services	47,281	53,582	53,582	60,950
Police Administration	10,417	11,846	11,846	13,658
Police Patrol	133,973	146,721	146,721	166,420
Criminal Investigation	37,848	39,312	39,312	45,046
Support Services	17,593	17,891	17,891	19,591
Golf Course Maintenance	4,861	4,634	4,634	4,880
Emergency Management	3,038	3,222	3,222	3,511
Information Technologies	3,241	3,192	3,192	3,335
Public Works Administration	2,460	6,046	6,046	7,689
Streets	256,718	273,495	273,495	315,952
Residential Solidwaste	318,120	333,337	333,337	378,623
Parks Maintenance	78,358	82,674	82,674	93,673
Recreation	2,894	3,560	3,560	4,213
Special Services	17,159	18,045	18,045	20,504
Planning & Engineering	6,048	3,192	3,192	3,265
Inspection	8,334	8,439	8,439	10,076
Water Production	16,146	16,664	16,664	19,416
Water Distribution	47,918	50,329	50,329	58,809
Wastewater Collection	47,831	50,114	50,114	59,511
Wastewater Treatment	21,644	22,004	22,004	25,595
Utility Billing	10,967	12,214	12,214	12,569
Airport	3,617	4,480	4,480	5,723
TOTAL	\$ 1,157,434	\$ 1,227,577	\$ 1,227,577	\$ 1,404,388

**CITY OF LA PORTE
SUMMARY OF VEHICLE REPLACEMENTS
FISCAL YEAR 2019-20**

Account Number	Amount	Unit	Description
0096049-5518050	34,437	49-01	2015 JOHN DEERE 7700A
0096049-5518050	34,474	49-16	2016 JOHN DEERE GREEN MOWER*
0096049-5518050	12,642	49-19	2011 JACOBSEN AERATOR
0096049-5518050	18,000	49-58	2013 JACOBSEN AERATOR
0095252-5218050	25,056	52-03	2013 DODGE CHARGER
0095252-5218050	25,056	52-09	2011 Ford P71
0095252-5218050	25,056	53-11	2013 DODGE CHARGER
0095253-5218050	34,793	53-22	2010 DODGE CHARGER
0095253-5218050	34,793	53-66	CHEV IMPALA
0095253-5218050	34,793	53-76	2011 Ford P71
0095253-5218050	34,793	53-80	2011 Ford P71
0095056-5228050	21,859	56-49	FORD F150
0095059-5228050	34,793	59-32	CHEV TAHOE
0097071-5318050	212,452	71-35	CAT RR250**
0097071-5318050	359,199	71-42	GRADALL XL3100
0097072-5328050	169,125	72-06	FREIGHTLINER REAR LOADER
0097072-5328050	169,125	72-07	FREIGHTLINER REAR LOADER
0098080-5528050	41,383	80-96	FORD F350
0097085-5338050	16,000	85-41	JOHN DEERE XUV 620IG
0097085-5338050	31,000	85-42	FORD F250
	\$ 1,368,829		

* ONE TIME PAYMENT FROM FY18-19

** REPLACE WITH TRACKHOE AND SKID STEER

Motor Pool Fund FY 19-20

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 2017-18	Estimated 2018-19	Proposed 2019-20
Vehicles repaired	1,558	1,620	1,698
Preventive maintenance performed	702	721	768
Number of buyboard/cooperative purchases	30	30	20

Motor Pool Fund
Fiscal Year 2019-20

Vehicle Maintenance Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 732,044	\$ 816,605	\$ 791,392	\$ 826,619	1.23%
<i>Supplies</i>	182,695	268,644	282,085	307,200	14.35%
<i>Services & Charges</i>	147,655	144,435	167,534	160,872	11.38%
<i>Capital Outlay</i>	7,245	-	-	106,250	-
Division Total	\$ 1,069,639	\$ 1,229,684	\$ 1,241,011	\$ 1,400,941	13.93%

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 2017-18	Approved 2018-19	Approved 2019-20
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
Total	11.5	11.5	11.5

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

024-7074-534

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 482,958	\$ 526,237	\$ 509,339	536,534
1020 Overtime	3,666	4,000	5,144	5,000
1030 Certification	4,619	6,900	5,996	6,000
1035 Longevity	6,088	6,908	4,828	5,826
1041 Tool Allowance	3,000	4,200	3,300	4,000
1060 FICA	38,071	41,942	39,817	41,886
1065 Retirement	83,247	88,184	84,734	89,139
1080 Insurance - Medical	119,853	138,000	138,000	138,000
1081 Insurance - Life	59	234	234	234
Personal Services Subtotal	732,044	816,605	791,392	826,619
Supplies:				
2001 Office Supplies	447	700	800	700
2003 Protective Clothing	508	300	200	200
2004 Gas and Oil	7,907	7,088	6,072	6,680
2005 Minor Tools	324	800	800	1,000
2007 Chemical	2,370	1,600	2,000	2,200
2009 Medical	84	100	100	100
2015 Other Supplies	4,530	4,200	6,700	5,000
2030 Small Parts	763	1,000	1,000	1,800
2040 Vehicle Maintenance	164,041	247,640	259,413	269,900
2090 Machinery/Tools/Equipment	1,721	5,016	5,000	17,220
2091 Office Furniture	-	-	-	2,200
2093 Computer Equipment	-	200	-	200
Supplies Subtotal	182,695	268,644	282,085	307,200
Services & Charges:				
3001 Memberships & Subscriptions	1,999	2,235	2,235	1,500
3020 Training/Seminars	781	500	500	3,225
4002 Machinery/Tools/Equipment	2,769	2,000	7,000	5,500
4003 Radios/Base Stations	-	-	-	-
4011 Building Maintenance	4,675	-	1,458	6,012
4020 Motor Pool Lease Fees	28,742	32,820	32,820	35,769
4021 VM: Outside Contracts	53,642	54,825	70,825	60,307
4055 Computer Software	19,346	22,040	22,040	4,706
4060 Technology Lease Fees	2,681	3,430	3,430	6,623
6001 Uniforms	4,162	4,000	4,000	5,100
7002 Natural Gas	2,489	2,000	2,641	2,500
9014 Adm Transfer to Fund 014	20,585	20,585	20,585	20,585
9095 Auto Inventory in Process	5,784	-	-	-
9997 Special Programs	-	-	-	9,045
Services & Charges Subtotal	147,655	144,435	167,534	160,872
Capital Outlay:				
8023 Computer Hardware/Software	7,245	-	-	106,250
Capital Outlay Subtotal	7,245	-	-	106,250
Division Total	\$ 1,069,639	\$ 1,229,684	\$ 1,241,011	1,400,941

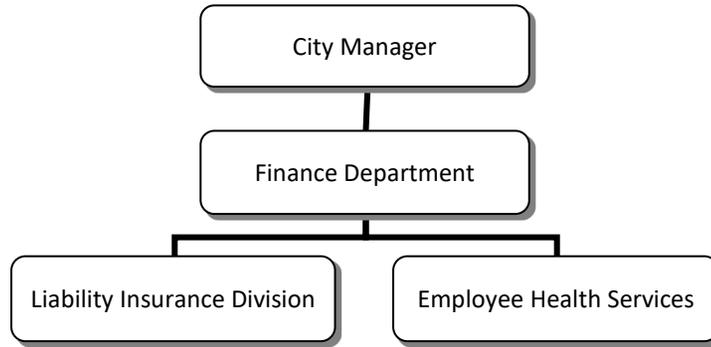
Insurance Fund

FY 19-20

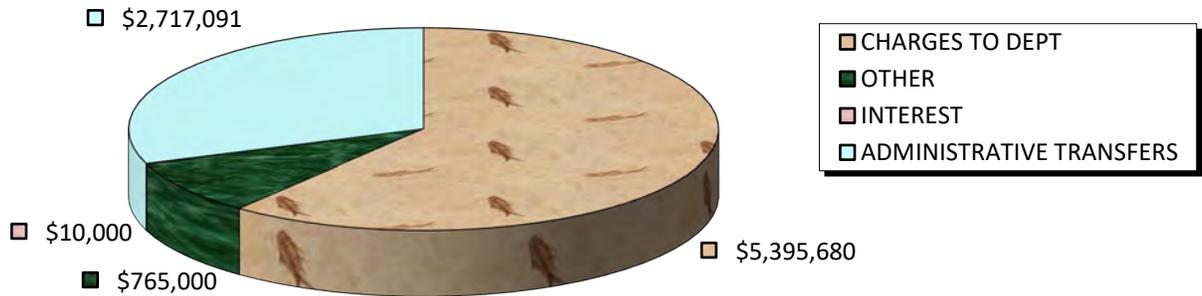
Mission Statement:

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

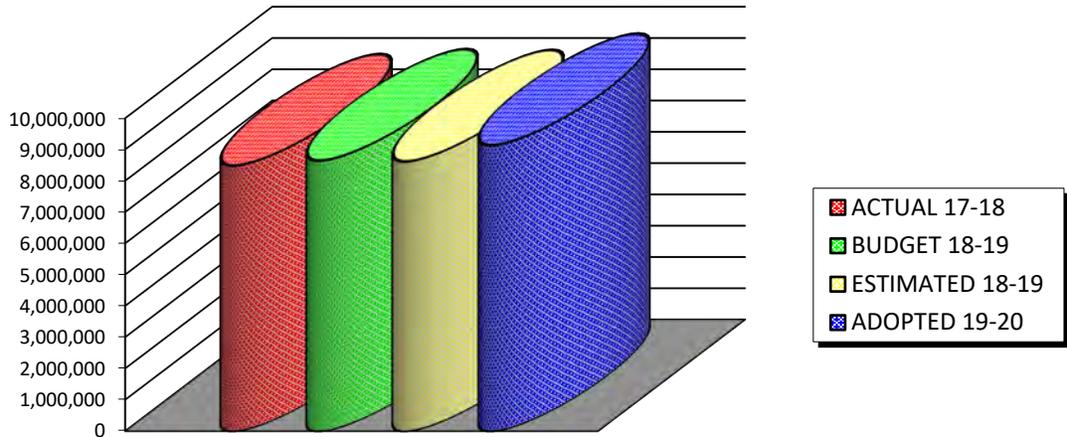
Organizational Chart:



2019-20 Projected Revenues:



Four Year Comparison of Expenses:



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

	Liability Insurance	Employee Health Services	Fund Total
Beginning Fund Balance 9/30/18	\$ 92,860	\$ 832,216	\$ 925,076
Plus Estimated 18-19 Revenues	723,067	7,841,861	8,564,928
Less Estimated 18-19 Expenditures	845,589	7,779,473	8,625,062
Equals Estimated Working Capital 9/30/19	(29,662)	894,604	864,942
Plus 19-20 Revenues:			
Charges to Departments	-	5,395,680	5,395,680
Employee Contributions	-	650,000	650,000
Retiree Contributions	-	115,000	115,000
Administrative Transfers	1,017,091	1,700,000	2,717,091
Interest	5,000	5,000	10,000
Total Revenues	1,022,091	7,865,680	8,887,771
Equals Total Resources	992,429	8,760,284	9,752,713
Less 19-20 Expenditures:			
Employee Health Services	-	8,114,858	8,114,858
Liability Insurance Division	928,772	-	928,772
Total Expenses	928,772	8,114,858	9,043,630
Equals Estimated Working Capital 9/30/20	\$ 63,657	\$ 645,426	\$ 709,083

Liability Insurance Division

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 723,067	\$ 1,022,091
Expenses	845,589	928,772
Revenues over Expenses	\$ (122,522)	\$ 93,319

Employee Health Services Division

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 7,841,861	\$ 7,865,680
Expenses	7,779,473	8,114,858
Revenues over Expenses	\$ 62,388	\$ (249,178)

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Employee Health Services					
408.04-01	Charges to Departments	\$ 4,677,929	\$ 5,302,869	\$ 5,302,869	\$ 5,395,680
408.04-02	Employee Contributions	632,798	600,000	656,185	650,000
408.04-03	Cobra Contributions	1,302	-	11,807	-
408.04-04	Retiree Contributions	112,421	105,000	115,000	115,000
Employee Health Services Subtotal		<u>5,424,450</u>	<u>6,007,869</u>	<u>6,085,861</u>	<u>6,160,680</u>
Administrative Transfers:					
480.01-01	Transfer from General Fund	2,649,445	2,369,445	2,369,445	2,619,445
480.01-02	Transfer from Utility Fund	74,201	74,201	74,201	74,201
480.01-10	Transfer from Airport Fund	806	806	806	830
480.01-16	Transfer from LPAWA Fund	2,030	2,030	2,030	2,030
480.01-24	Transfer from Vehicle Maintenance Fun	20,585	20,585	20,585	20,585
Administrative Transfers Subtotal		<u>2,747,067</u>	<u>2,467,067</u>	<u>2,467,067</u>	<u>2,717,091</u>
Interest:					
483.01-00	Interest Income	<u>10,138</u>	<u>7,000</u>	<u>12,000</u>	<u>10,000</u>
Interest Subtotal		<u>10,138</u>	<u>7,000</u>	<u>12,000</u>	<u>10,000</u>
Total Insurance Fund		\$ <u>8,181,655</u>	\$ <u>8,481,936</u>	\$ <u>8,564,928</u>	\$ <u>8,887,771</u>

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

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Fire Prevention	\$ 41,688	\$ 48,000	\$ 48,000	\$ 48,000
Fire Suppression	145,908	168,000	168,000	168,000
Emergency Medical Services	270,972	312,000	312,000	324,000
Police Administration	62,532	72,000	72,000	72,000
Police Patrol	552,366	552,366	552,366	636,000
Criminal Investigation	198,018	228,000	228,000	228,000
Support Services	323,082	372,000	372,000	384,000
Golf Course Clubhouse	41,688	48,000	48,000	48,000
Golf Course Maintenance	104,220	120,000	120,000	120,000
Administration	26,055	33,000	33,000	30,000
Emergency Management	31,266	36,000	36,000	36,000
Human Resources	31,266	36,000	36,000	36,000
Municipal Court	93,798	108,000	108,000	108,000
Information Technologies Division	72,954	84,000	84,000	84,000
City Secretary	41,688	48,000	48,000	48,000
Legal	13,245	14,823	14,823	12,000
Accounting	88,587	102,000	102,000	102,000
Purchasing	31,266	36,000	36,000	36,000
Tax	36,477	42,000	42,000	36,000
General Fund Non-Departmental	491,990	611,280	611,280	611,280
Public Works Administration	75,038	86,400	86,400	86,400
Streets	299,633	333,000	333,000	333,000
Residential Solidwaste	237,101	273,000	273,000	273,000
Parks Maintenance	260,550	300,000	300,000	300,000
Recreation	72,242	57,000	57,000	57,000
Special Services	62,532	72,000	72,000	72,000
Parks Administration	64,616	74,400	74,400	74,400
Planning & Engineering	41,688	48,000	48,000	48,000
GIS Division	20,844	24,000	24,000	24,000
Inspections	114,642	132,000	132,000	132,000
Water Production	45,075	51,900	51,900	51,900
Water Distribution	123,240	141,900	141,900	141,900
Wastewater Collection	112,818	129,900	129,900	129,900
Wastewater Treatment	97,185	111,900	111,900	111,900
Utility Billing	93,798	102,000	102,000	102,000
Utility Fund Non-Departmental	85,376	92,400	92,400	92,400
Airport	5,211	6,000	6,000	6,000
Insurance Fund	10,422	12,000	12,000	12,000
Vehicle Maintenance	119,853	138,000	138,000	138,000
Emergency Services District	10,422	12,000	12,000	12,000
Hotel/Motel Fund	13,549	15,600	15,600	15,600
La Porte Development Corporation	13,028	12,000	12,000	15,000
TOTAL	\$ 4,677,929	\$ 5,296,869	\$ 5,296,869	\$ 5,395,680

Administration Department
FY 19-20

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 2019-20

Liability Insurance Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 316,194	\$ 344,626	\$ 348,362	\$ 347,662	0.88%
Services & Charges	458,725	476,960	497,227	581,110	21.84%
Division Total	\$ 774,919	\$ 821,586	\$ 845,589	\$ 928,772	13.05%

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 2017-18	Approved 2018-19	Approved 2019-20
Risk and Safety Specialist	1.00	1.00	1.00
Total	1.00	1.00	1.00

City of La Porte, Texas
Liability Insurance
Detail of Expenditures

014-6142-515

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 45,128	\$ 46,482	\$ 46,118	48,341
1020 Overtime	198	-	-	-
1035 Longevity	632	-	684	732
1060 FICA	3,070	3,556	3,528	3,698
1065 Retirement	7,467	7,567	7,508	7,870
1070 Workers Compensation	249,274	275,000	278,503	275,000
1080 Medical	10,422	12,000	12,000	12,000
1081 Insurance - Life	3	21	21	21
Personal Services Subtotal	316,194	344,626	348,362	347,662
Services & Charges:				
3001 Memberships & Subscriptions	460	460	460	785
3020 Training/Seminars	2,716	2,500	2,500	3,500
3022 Employee Training	-	500	500	20,000
5007 Other Professional Services	-	-	-	-
6006 Miscellaneous Services	-	-	-	-
6007 Insurance	455,272	470,000	490,267	540,000
6022 Citizen Claims	277	3,000	3,000	4,000
6072 Safety Recognition Program	-	500	500	11,000
9997 Budget Requests	-	-	-	1,825
Services & Charges Subtotal	458,725	476,960	497,227	581,110
Division Total	\$ 774,919	\$ 821,586	\$ 845,589	928,772

**Administration Department
FY 19-20**

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 2017-18	Estimated 2018-19	Proposed 2019-20
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 2019-20

Employee Health Services Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Services & Charges</i>	7,717,966	7,830,039	7,779,473	8,114,858	3.64%
Division Total	<u>\$ 7,717,966</u>	<u>\$ 7,830,039</u>	<u>\$ 7,779,473</u>	<u>\$ 8,114,858</u>	3.64%

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

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Services & Charges:				
2015 Other Supplies	\$ -	\$ 250	\$ -	-
5004 Consulting	47,500	47,500	47,500	47,500
5006 Fiscal Services	7,452	8,400	6,540	7,000
5011 Claims Administration	182,814	193,000	196,225	146,858
6011 Claims Paid	6,784,705	6,750,000	6,700,000	7,000,000
6012 Re-insurance Premiums	400,246	479,489	495,000	550,000
6023 Long-Term Disability	47,345	48,000	46,650	50,000
6025 Aetna Advantage Plan	240,051	295,400	280,000	305,000
6073 Wellness Program	7,853	8,000	7,558	8,500
Services & Charges Subtotal	7,717,966	7,830,039	7,779,473	8,114,858
Division Total	\$ 7,717,966	\$ 7,830,039	\$ 7,779,473	8,114,858

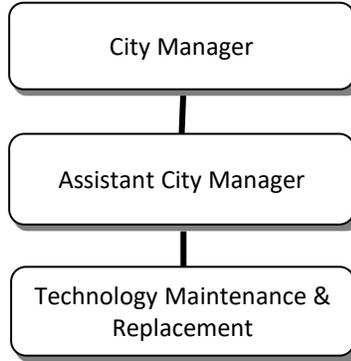
Technology Fund

FY 19-20

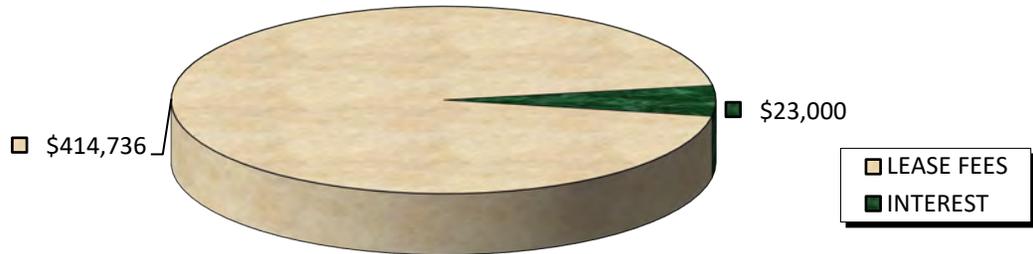
Mission Statement:

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.

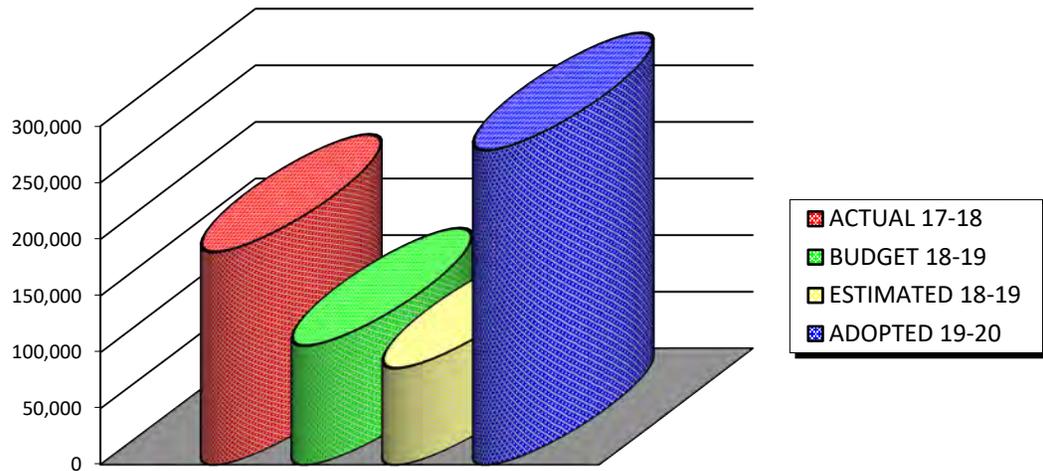
Organizational Chart:



2019-20 Projected Revenues:



Four Year Comparison of Expenses:



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

Beginning Fund Balance 9/30/18		\$ 1,991,148
Plus Estimated 18-19 Revenues		329,040
Less Estimated 18-19 Expenditures		86,300
Equals Estimated Working Capital 9/30/19		2,233,888
Plus 19-20 Revenues:		
Lease Fees	414,736	
Interest	23,000	
Total Revenues		437,736
Equals Total Resources		2,671,624
Less 19-20 Expenses:		
Replacement of Hardware / Software	278,828	
Total Expenses		278,828
Equals Estimated Working Capital 9/30/20		\$ 2,392,796

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 329,040	\$ 437,736
Expenses	86,300	278,828
Revenues over Expenses	\$ 242,740	\$ 158,908

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
408.01-29	Lease Fees	<u>\$ 433,426</u>	<u>\$ 306,040</u>	<u>\$ 306,040</u>	<u>\$ 414,736</u>
Charges for Services Subtotal		433,426	306,040	306,040	414,736
Interest:					
483.01-00	Interest Income	<u>21,076</u>	<u>13,500</u>	<u>23,000</u>	<u>23,000</u>
Interest Subtotal		21,076	13,500	23,000	23,000
Total Computer Fund Revenues		\$ 454,502	\$ 319,540	\$ 329,040	\$ 437,736

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

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Fire Prevention	\$ 1,532	\$ 1,960	\$ 1,960	\$ 3,213
Fire Suppression	6,894	8,820	8,820	19,666
Emergency Medical Services	6,894	8,820	8,820	16,359
Police Administration	12,724	10,470	10,470	12,506
Police Patrol	227,708	167,500	167,500	139,758
Criminal Investigation	45,385	15,885	15,885	17,930
Support Services	60,012	43,000	43,000	45,737
Administration	1,149	2,450	2,450	4,119
Golf Course Club House	1,915	1,470	1,470	4,046
Emergency Management	766	980	980	20,556
Human Resources	1,532	1,960	1,960	3,693
Municipal Court	6,128	7,840	7,840	13,925
Purchasing	1,532	1,960	1,960	3,348
Management Info Systems	11,490	14,700	14,700	13,693
City Secretary	1,532	1,960	1,960	3,950
City Council	3,447	4,410	4,410	2,793
Accounting	4,213	5,390	5,390	10,443
Tax	1,915	2,450	2,450	2,232
Public Works Administration	1,915	2,450	2,450	7,988
Streets	1,149	1,470	1,470	3,558
Residential Solidwaste	383	490	490	859
Parks Maintenance	1,149	1,470	1,470	3,301
Recreation	2,894	3,560	3,560	5,444
Special Services	1,915	2,450	2,450	6,473
Parks Administration	1,915	2,450	2,450	5,723
Planning & Engineering	3,830	4,900	4,900	5,492
GIS Division	1,149	1,470	1,470	1,718
Inspections	4,596	5,880	5,880	10,822
Water Production	-	-	-	883
Water Distribution	1,149	1,470	1,470	1,718
Wastewater Collection	1,149	1,470	1,470	1,718
Wastewater Treatment	1,149	1,470	1,470	2,834
Utility Billing	8,132	6,468	6,468	8,194
La Porte Area Water Authority	1,532	1,960	1,960	1,960
Vehicle Maintenance	2,681	3,430	3,430	6,623
Hotel/Motel	567	490	490	859
Economic Development	-	-	-	602
TOTAL	\$ 434,022	\$ 345,373	\$ 345,373	\$ 414,736

Technology Fund
Fiscal Year 2019-20

Technology Replacement Division

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
Services & Charges	\$ 123,395	\$ 86,300	\$ 86,300	\$ 78,828	-8.66%
<i>Capital Outlay</i>	65,739	20,000	-	200,000	900.00%
Division Total	\$ 189,134	\$ 106,300	\$ 86,300	\$ 278,828	162.30%

Scope of Services Summary

The Technology Replacement Fund is responsible for the preventive maintenance and repair of the City's computer and telephone systems. 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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Services & Charges:				
4050 Computer Hardware	\$ 123,395	\$ -	\$ -	78,828
4055 Computer Software	-	86,300	86,300	-
Services & Charges Subtotal	<u>123,395</u>	<u>86,300</u>	<u>86,300</u>	<u>78,828</u>
Capital Outlay:				
8023 Computer Equipment	65,739	20,000	-	200,000
Capital Outlay Subtotal	<u>65,739</u>	<u>20,000</u>	<u>-</u>	<u>200,000</u>
Division Total	\$ 189,134	\$ 106,300	\$ 86,300	278,828

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

Beginning Fund Balance 9/30/18		\$ 2,181,655
Plus Estimated 18-19 Revenues		741,975
Less Estimated 18-19 Expenditures		757,388
Estimated Fund Balance 9/30/19		2,166,242
Plus 19-20 Revenues:		
Municipal Court Reserve Funds	79,500	
Child Safety Funds	60,000	
Emergency Services Grants	18,000	
Public Safety Grants	161,568	
AAA Grant	48,300	
Public Works Grants	7,544,000	
Safe Routes to School	532,036	
Donations	5,850	
Total Revenues		8,449,254
Equals Total Resources		10,615,496
Less 19-20 Expenditures:		
Confiscated Funds	110,255	
Municipal Court Reserve Funds	102,150	
Child Safety Funds	85,384	
Helping Heroes Grants	5,000	
SETRAC	5,000	
LEPC	8,000	
Emergency Management	28,000	
STEP - Speed/Intersection Traffic Control Grant	44,978	
CMV - Commercial Motor Vehicle Grant	12,000	
HGAC - DWI Enforcement	6,000	
Tobacco Grant	4,300	
Texas Comptroller - Sexual Assault/Medical Exams	7,000	
Victim Coordinator Liaison Grant	42,000	
High Intensity Drug Traffic Area Grant	19,100	
OCDETF	6,000	
Bulletproof Vest Partnership	5,190	
LEOSE	10,000	
NRA Foundation Grant (SWAT Equipment)	5,000	
Animal Control Donation Funds	33,000	
Pipeline Grant	9,800	
Shell Pipeline Donation Funds	850	
Other Donation Funds	5,000	
Safe Routes to School	532,036	
Brookglen Drainage (HMGP)	3,000,000	
Bayside Terrace Drainage Improvements (HMGP)	1,650,000	
F-101 Lomax Drainage Improvements (HMGP)	2,400,000	
25th Street Water Plant Generator (HMGP)	318,000	
Lift Station 40 Generator (HMGP)	176,000	
Houston/Harris County Area Agency on Aging	48,300	
Lomax Light Fixtures (Park Zone Funded)	37,500	
Northwest Park Improvements (Park Zone Funded)	35,000	
Pecan Park Scoreboard & Netting (Park Zone Funded)	35,000	
Shade and Seating at Dog Park (Park Zone Funded)	22,000	
Tree Fund	50,000	
Total Expenditures		8,857,843
Ending Fund Balance 9/30/20		\$ 1,757,653

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Fines & Forfeits:					
407.23-00	Child Safety Fee	\$ 58,885	\$ 50,000	65,000	\$ 60,000
407.27-00	Security Fee	33,235	30,000	30,000	30,000
407.28-00	Technology Fee	44,277	40,000	40,000	40,000
407.33-00	Confiscated Funds - Federal	38,614	-	21,157	-
407.34-00	Confiscated Funds - State	40,268	-	49,147	-
407.37-00	Judicial Fund	10,045	9,000	9,500	9,500
	Fines & Forfeits Subtotal	<u>225,324</u>	<u>129,000</u>	<u>214,804</u>	<u>139,500</u>
Charges for Services:					
408.01-43	Park Development	35,552	-	81,608	-
408.01-44	Animal Control Donations	-	-	9,883	-
	Charges for Services Subtotal	<u>35,552</u>	<u>-</u>	<u>91,491</u>	<u>-</u>
Intergovernmental:					
409.01-00	Public Safety Grants	260,369	163,738	163,738	161,568
409.02-00	AAA Grant	57,363	47,300	47,300	48,300
409.03-00	Emergency Services Grants	35,154	31,668	31,668	18,000
409.04-00	Community Development Grants	537,786	-	141,938	532,036
409.09-00	Public Works Grants	2,334	-	15,186	7,544,000
	Intergovernmental Subtotal	<u>893,006</u>	<u>242,706</u>	<u>399,830</u>	<u>8,303,904</u>
Miscellaneous:					
410.07-00	Donations	-	850	850	5,850
	Miscellaneous Subtotal	<u>-</u>	<u>850</u>	<u>850</u>	<u>5,850</u>
Interest:					
483.01-00	Interest Income	27,615	-	35,000	-
	Interest Subtotal	<u>27,615</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
	Total Grant Fund	<u>\$ 1,181,497</u>	<u>\$ 372,556</u>	<u>741,975</u>	<u>\$ 8,449,254</u>

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

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services				
1020 Overtime	\$ 18,301	\$ 18,000	\$ 18,000	\$ 18,000
1060 FICA	-	1,377	1,377	1,377
1065 Retirement	-	2,905	2,905	2,905
Personal Services Subtotal	18,301	22,282	22,282	22,282
Supplies				
2090 Machinery/Tools/Equipment	-	5,100	5,100	-
Supplies Subtotal	-	5,100	5,100	-
Services & Charges:				
4050 Computer Hardware	237	-	-	-
Services & Charges Subtotal	237	-	-	-
Capital Outlay				
8002 Building Improvements	-	25,000	25,000	8,000
8021 Machinery, Tools & Equipment	-	20,000	20,000	23,000
Capital Subtotal	-	45,000	45,000	31,000
Division Total	\$ 18,538	\$ 72,382	\$ 72,382	\$ 53,282

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

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies				
2003 Protective Clothing	6,356	2,000	2,000	2,000
2015 Other Supplies	3,705	5,000	5,000	9,000
2090 Machinery/Tools/Equipment	2,550	8,542	8,542	15,885
Supplies Subtotal	12,611	15,542	15,542	26,885
Services & Charges:				
3001 Memberships & Subscriptions	10,140	10,500	10,500	10,500
3020 Training & Seminars	12,326	22,170	22,170	16,000
4019 Rental of Equipment	8,400	7,200	7,200	-
4055 Computer Software	-	3,588	3,588	3,588
Services & Charges Subtotal	30,866	43,458	43,458	30,088
Capital Outlay				
8021 Machinery, Tools & Equipment	198	-	-	-
8050 Motor Vehicles	15,100	-	-	-
Capital Subtotal	15,298	-	-	-
Division Total	\$ 58,775	\$ 59,000	\$ 59,000	\$ 56,973

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

032-6064-512

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Services & Charges:				
4080 Building Security	\$ 12,742	\$ 46,050	\$ 46,050	\$ 29,250
4081 Technology	7,415	36,215	36,215	47,400
4082 Judicial Efficiency	129	25,500	25,500	25,500
Services & Charges Subtotal	<u>20,286</u>	<u>107,765</u>	<u>107,765</u>	<u>102,150</u>
Division Total	\$ 20,286	\$ 107,765	\$ 107,765	\$ 102,150

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

032-5256/58-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services				
1010 Regular Earnings	\$ 244	\$ -	\$ -	\$ -
1020 Overtime	4,715	14,000	14,000	16,000
1060 FICA	334	1,072	1,072	1,225
1065 TMRS	761	2,469	2,469	2,717
Personal Services Subtotal	6,054	17,541	17,541	19,942
Supplies				
2015 Other Supplies	9,671	1,500	1,500	2,500
2017 Specialized Supplies	8,729	12,500	12,500	10,500
2093 Computer Equipment	-	-	-	2,693
Supplies Subtotal	18,400	14,000	14,000	15,693
Services & Charges:				
3001 Memberships & Subscriptions	3,413	-	-	-
3020 Training & Seminars	6,017	14,269	14,269	14,474
4050 Computer Hardware	-	-	-	-
4055 Computer Software	1,694	7,375	7,375	8,375
Services & Charges Subtotal	11,124	21,644	21,644	22,849
Division Total	\$ 35,578	\$ 53,185	\$ 53,185	\$ 58,484

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

032-6064-512

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1020 Overtime	\$ 8,200	\$ 13,500	\$ 13,500	\$ 14,400
1060 FICA	108	-	-	-
1065 TMRS	287	-	-	-
Personal Services Subtotal	<u>8,595</u>	<u>13,500</u>	<u>13,500</u>	<u>14,400</u>
Supplies				
2008 Educational	643	2,500	2,500	2,500
Supplies Subtotal	<u>643</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Services & Charges:				
5007 Other Professional Services	7,450	10,000	10,000	10,000
Services & Charges Subtotal	<u>7,450</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Division Total	\$ 16,688	\$ 26,000	\$ 26,000	\$ 26,900

City of La Porte, Texas
Grant Fund - Helping Heroes (Fire Suppression)
Detail of Expenditures

032-5051-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies				
2090 Machinery/Tools/Equipment	\$ -	\$ 15,000	\$ 15,000	\$ -
Supplies Subtotal	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Division Total	\$ -	\$ 15,000	\$ 15,000	\$ -

City of La Porte, Texas
 Grant Fund - Helping Heroes (EMS)
 Detail of Expenditures

032-5059-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies				
2090 Machinery/Tools/Equipment	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000
Supplies Subtotal	<u>1,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Division Total	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000

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

032-5059-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies				
2055 EMS Drugs and Supplies	\$ 4,154	\$ 5,000	\$ 5,000	\$ 5,000
Supplies Subtotal	<u>4,154</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Division Total	\$ 4,154	\$ 5,000	\$ 5,000	\$ 5,000

City of La Porte, Texas
 Grant Fund - Local Emergency Planning Committee (LEPC)
 Detail of Expenditures

032-6054-510

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies				
4070 Emergency Management	\$ -	\$ 6,668	\$ 6,668	\$ 8,000
Supplies Subtotal	<u>-</u>	<u>6,668</u>	<u>6,668</u>	<u>8,000</u>
 Division Total	 \$ -	 \$ 6,668	 \$ 6,668	 \$ 8,000

City of La Porte, Texas
 Grant Fund - Emergency Management - Joint Participation
 Detail of Expenditures

032-6054-510

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 20,000	\$ 25,000	\$ 25,000	\$ 28,000
Personal Services Subtotal	<u>20,000</u>	<u>25,000</u>	<u>25,000</u>	<u>28,000</u>
 Division Total	 \$ 20,000	 \$ 25,000	 \$ 25,000	 \$ 28,000

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

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services				
1010 Regular Earnings	\$ 13,154	\$ -	\$ -	\$ -
1020 Overtime	49,996	44,978	44,978	44,978
Personal Services Subtotal	<u>63,150</u>	<u>44,978</u>	<u>44,978</u>	<u>44,978</u>
Division Total	\$ 63,150	\$ 44,978	\$ 44,978	\$ 44,978

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

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 2,227	\$ -	\$ -	\$ -
1020 Overtime	5,000	6,000	6,000	6,000
Personal Services Subtotal	<u>7,227</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Division Total	\$ 6,114	\$ 6,000	\$ 6,000	\$ 6,000

City of La Porte, Texas
 Grant Fund - CMV - Commercial Motor Vehicle Grant
 Detail of Expenditures

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1020 Overtime	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
Personal Services Subtotal	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
 Division Total	 \$ -	 \$ 12,000	 \$ 12,000	 \$ 12,000

City of La Porte, Texas
Grant Fund - Tobacco Grant
Detail of Expenditures

032-5256-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1020 Overtime	\$ -	\$ 3,600	\$ 3,600	\$ 4,300
Personal Services Subtotal	<u>-</u>	<u>3,600</u>	<u>3,600</u>	<u>4,300</u>
Division Total	\$ -	\$ 3,600	\$ 3,600	\$ 4,300

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

032-5256-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Services & Charges:				
5007 Other Professional Services	\$ 3,108	\$ 7,000	\$ 7,000	\$ 7,000
Services & Charges Subtotal	<u>3,108</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Division Total	\$ 3,108	\$ 7,000	\$ 7,000	\$ 7,000

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

032-5256-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 38,500	\$ 42,000	\$ 42,000	\$ 42,000
Personal Services Subtotal	<u>38,500</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>
Division Total	\$ 38,500	\$ 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 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services				
1020 Overtime	\$ -	\$ 8,360	\$ 8,360	\$ 11,000
Personal Services Subtotal	<u>-</u>	<u>8,360</u>	<u>8,360</u>	<u>11,000</u>
Services & Charges:				
4019 Rental of Equipment	8,100	8,100	8,100	8,100
Services & Charges Subtotal	<u>8,100</u>	<u>8,100</u>	<u>8,100</u>	<u>8,100</u>
Division Total	\$ 8,100	\$ 16,460	\$ 16,460	\$ 19,100

City of La Porte, Texas
Grant Fund - Organized Crime & Drug Enforcement Task Force Grant
Detail of Expenditures

032-5256-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 1,500	\$ -	\$ -	\$ -
1020 Overtime	9,390	6,000	6,000	6,000
Personal Services Subtotal	<u>10,890</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
 Division Total	 \$ 10,140	 \$ 6,000	 \$ 6,000	 \$ 6,000

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

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies				
2003 Protective Clothing	\$ 6,430	\$ 5,700	\$ 5,700	\$ 5,190
Supplies Subtotal	<u>6,430</u>	<u>5,700</u>	<u>5,700</u>	<u>5,190</u>
 Division Total	 \$ 6,430	 \$ 5,700	 \$ 5,700	 \$ 5,190

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

032-5252-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Services & Charges				
3020 Training/Seminars	\$ 7,318	\$ 15,000	\$ 15,000	\$ 10,000
Services & Charges Subtotal	7,318	15,000	15,000	10,000
 Division Total	 \$ 7,318	 \$ 15,000	 \$ 15,000	 \$ 10,000

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

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies:				
2017 Specialized Supplies	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Supplies Subtotal	-	5,000	5,000	5,000
 Division Total	 \$ -	 \$ 5,000	 \$ 5,000	 \$ 5,000

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

032-5252-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies				
2015 Other Supplies	\$ -	\$ -	\$ -	\$ 9,800
Supplies Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,800</u>
 Division Total	 \$ -	 \$ -	 \$ -	 \$ 9,800

City of La Porte, Texas
Grant Fund - Other Donations for PD
Detail of Expenditures

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies				
2015 Other Supplies	\$ -	\$ 2,500	\$ 2,500	\$ 5,000
Supplies Subtotal	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>5,000</u>
 Division Total	 \$ -	 \$ 2,500	 \$ 2,500	 \$ 5,000

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

032-5258-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies:				
2007 Chemicals	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
2015 Other Supplies	-	10,000	10,000	10,000
Supplies Subtotal	-	13,000	13,000	13,000
Services & Charges:				
5007 Other Professional Services	-	20,000	20,000	20,000
6006 Miscellaneous	-	10,000	10,000	-
Services & Charges Subtotal	-	30,000	30,000	20,000
Division Total	\$ -	\$ 43,000	\$ 43,000	\$ 33,000

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

032-5253-521

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies:				
2015 Other Supplies	\$ -	\$ 850	\$ 850	\$ 850
Supplies Subtotal	<u>-</u>	<u>850</u>	<u>850</u>	<u>850</u>
Division Total	\$ -	\$ 850	\$ 850	\$ 850

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

032-8082-551

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 29,893	\$ -	\$ -	\$ -
Personal Services Subtotal	<u>29,893</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Charges:				
5007 Other Professional Services	26,128	46,000	46,000	47,000
6001 Uniform/Towel Cleaning	<u>1,555</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
Services & Charges Subtotal	<u>27,683</u>	<u>47,300</u>	<u>47,300</u>	<u>48,300</u>
Division Total	\$ 57,576	\$ 47,300	\$ 47,300	\$ 48,300

City of La Porte, Texas
 Grant Fund - Park Zone Funded Projects
 Detail of Expenditures

032-8080-552

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Capital Outlay				
8002 Building Improvements	\$ 81,456	\$ -	\$ -	\$ 37,500
8032 Land Improvements	80,932	25,000	25,000	92,000
Capital Outlay Subtotal	<u>162,388</u>	<u>25,000</u>	<u>25,000</u>	<u>129,500</u>
Division Total	\$ 162,388	\$ 25,000	\$ 25,000	\$ 129,500

City of La Porte
Street Maintenance Fund (033) Summary

Beginning Fund Balance 9/30/18		\$ 2,882,710
Plus Estimated 18-19 Revenues		1,480,500
Less Estimated 18-19 Expenditures		2,564,898
Estimated Fund Balance 9/30/19		1,798,312
Plus 19-20 Revenues:		
Sales Tax	1,375,000	
Interest Income	25,000	
Total Revenues		1,400,000
Equals Total Resources		3,198,312
Less 19-20 Expenditures:		
Audit Fees	5,000	
Street Maintenance Projects		
South 7th Street Paving and Drainage	1,760,000	
Sylvan and Jefferson Paving and Drainage	150,000	
Handicap Ramp and Sidewalk Replacement	200,000	
Asphalt Street Surfacing	630,000	
Concrete Repair (Small Sections)	200,000	
Little Cedar Bayou Drive Concrete Paving	110,000	
Concrete Repair (Slab Jacking)	40,000	
Street Repair Materials (in-house)	50,000	
Contingency	50,000	
Total Expenditures		3,195,000
Ending Fund Balance 9/30/20		\$ 3,312

	Estimated 2018-19	Projected 2019-20	
Revenues	\$ 1,480,500	\$ 1,400,000	
Expenditures	2,564,898	3,195,000	
Revenues over Expenditures	\$ (1,084,398)	\$ (1,795,000)	

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
403.03-00	1/4 Cent Sales Tax	<u>\$ 1,458,190</u>	<u>\$ 1,250,000</u>	<u>\$ 1,450,000</u>	<u>\$ 1,375,000</u>
Charges for Services Subtotal		1,458,190	1,250,000	1,450,000	1,375,000
Interest:					
483.01-00	Interest Income	<u>27,426</u>	<u>15,000</u>	<u>30,500</u>	<u>25,000</u>
Interest Subtotal		27,426	15,000	30,500	25,000
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,485,616	\$ 1,265,000	\$ 1,480,500	\$ 1,400,000

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

033-7071-531

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Services & Charges:				
5001 Accounting	\$ -	\$ -	\$ -	5,000
Services & Charges Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Capital Outlay:				
8029 Paving / Street Repair	\$ 1,069,389	\$ 1,238,000	\$ 2,564,898	3,190,000
Capital Outlay Subtotal	<u>1,069,389</u>	<u>1,238,000</u>	<u>2,564,898</u>	<u>3,190,000</u>
Division Total	\$ 1,069,389	\$ 1,238,000	\$ 2,564,898	3,195,000

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

Beginning Fund Balance 9/30/18		\$ 884,235
Plus Estimated 18-19 Revenues		1,458,100
Less Estimated 18-19 Expenditures		1,096,913
Estimated Fund Balance 9/30/19		1,245,422
Plus 19-20 Revenues:		
Sales Tax	1,375,000	
Interest Income	5,000	
Total Revenues		1,380,000
Equals Total Resources		2,625,422
Less 19-20 Expenditures:		
Fire Prevention	21,846	
Fire Suppression	833,295	
Emergency Medical Services	418,193	
Total Expenditures		1,273,334
Ending Fund Balance 9/30/20		\$ 1,352,088

	Estimated 2018-19	Projected 2019-20	
Revenues	\$ 1,458,100	\$ 1,380,000	
Expenditures	1,096,913	1,273,334	
Revenues over Expenditures	\$ 361,187	\$ 106,666	

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
403.04-00	1/4 Cent Sales Tax	<u>\$ 1,452,028</u>	<u>\$ 1,250,000</u>	<u>\$ 1,450,000</u>	<u>\$ 1,375,000</u>
Charges for Services Subtotal		1,452,028	1,250,000	1,450,000	1,375,000
Interest:					
483.01-00	Interest Income	<u>4,466</u>	<u>4,500</u>	<u>8,100</u>	<u>5,000</u>
Interest Subtotal		4,466	4,500	8,100	5,000
Total Street Maintenance Sales Tax Fund Revenues		\$ 1,456,494	\$ 1,254,500	\$ 1,458,100	\$ 1,380,000

Emergency Services District Fund
Fiscal Year 2019-20

Emergency Services District - 1/4 Cent Sales Tax

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 113,232	\$ 112,639	\$ 111,240	\$ 115,718	2.73%
<i>Supplies</i>	102,036	119,000	111,400	207,600	74.45%
<i>Services & Charges</i>	736,050	774,313	764,238	804,016	3.84%
<i>Capital Outlay</i>	103,582	111,335	110,035	146,000	31.14%
Division Total	\$ 1,054,900	\$ 1,117,287	\$ 1,096,913	\$ 1,273,334	13.97%

Personnel Position Roster

	Approved 2017-18	Approved 2018-19	Requested 2019-20
Training Safety Officer	1.00	1.00	1.00
Total	1.00	1.00	1.00

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

34-5050-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies:				
2001 Office Supplies	\$ -	\$ -	\$ -	-
2003 Protective Clothing	824	3,500	3,500	3,500
2090 Machinery/Tools/Equipment	625	-	-	-
Supplies Subtotal	1,449	3,500	3,500	3,500
Services & Charges:				
3020 Training/Seminars	1,762	6,200	5,000	8,200
4020 Motor Pool: Lease Fees	6,031	9,628	9,628	10,146
Services & Charges Subtotal	7,793	15,828	14,628	18,346
Capital Outlay				
8050 Motor Vehicles	17,239	-	-	-
Capital Outlay Subtotal	17,239	-	-	-
Division Total	\$ 26,481	\$ 19,328	\$ 18,128	21,846

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

034-5051-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 80,330	\$ 80,310	\$ 79,231	82,937
1012 Sick Buy Back	1,821	-	-	-
1020 Overtime	-	-	-	-
1035 Longevity	720	720	772	864
1044 Cleaning Allowance	241	241	241	241
1060 FICA	6,186	6,218	6,061	6,279
1065 Retirement	13,503	13,114	12,899	13,361
1080 Insurance - Medical	10,422	12,000	12,000	12,000
1081 Insurance - Life	9	36	36	36
Personal Services Subtotal	113,232	112,639	111,240	115,718
Supplies:				
2003 Protective Clothing	40,675	44,750	42,000	51,750
2007 Chemical	2,965	4,500	3,000	4,500
2009 Medical	5,714	7,400	7,400	8,000
2019 Training Field Supplies	-	-	-	-
2090 Machinery/Tools/Equipment	5,488	9,250	10,000	10,750
2091 Office Furniture / Equipment	6,666	13,600	12,000	20,100
Supplies Subtotal	61,508	79,500	74,400	95,100
Services & Charges:				
3020 Training/Seminars	20,694	25,400	25,000	28,200
4002 Machinery/Tools/Equipment	42,073	49,800	45,000	49,800
4020 Motor Pool Lease Fees	432,760	446,782	446,782	460,193
5001 Accounting	5,000	5,000	5,000	5,000
9997 Request for Special Programs	-	-	-	18,284
Services & Charges Subtotal	500,881	526,982	521,782	561,477
Capital Outlay:				
8021 Mach / Tools & Equipment	38,207	32,935	32,935	61,000
Capital Outlay Subtotal	38,207	32,935	32,935	61,000
Division Total	\$ 713,828	\$ 752,056	\$ 740,357	833,295

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

034-5059-522

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Supplies:				
2003 Protective Clothing	\$ 15,135	\$ 20,000	\$ 20,000	20,000
2008 Educational	-	5,000	3,000	-
2090 Machinery/Tools/Equipment	23,944	4,000	4,000	51,000
2093 Computer Equipment	-	7,000	6,500	38,000
Supplies Subtotal	39,079	36,000	33,500	109,000
Services & Charges:				
3020 Training/Seminars	13,520	21,375	21,000	21,375
4002 Machinery/Tools/Equipment	45,410	38,300	35,000	35,700
4020 Motor Pool: Lease Fees	168,446	171,828	171,828	167,118
Services & Charges Subtotal	227,376	231,503	227,828	224,193
Capital Outlay:				
8021 Mach/Tools & Equip	48,136	78,400	77,100	40,000
8050 Motor Vehicles	-	-	-	45,000
Capital Outlay Subtotal	48,136	78,400	77,100	85,000
Division Total	\$ 314,591	\$ 345,903	\$ 338,428	418,193

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

Beginning Fund Balance 9/30/18		\$ 1,424,769
Plus Estimated 18-19 Revenues		772,775
Less Estimated 18-19 Expenditures	634,537	
Total Expenditures & Commitments		634,537
Estimated Fund Balance 9/30/19		1,563,007
Plus 19-20 Revenues:		
Occupancy Tax	750,000	
Interest Income	15,000	
Total Revenue		765,000
Equals Total Resources		2,328,007
Less 19-20 Expenditures:		
Hotel / Motel Operations	701,777	
Transfer to General CIP Fund	108,000	
Total Expenditures		809,777
Ending Fund Balance 9/30/20		\$ 1,518,230

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 772,775	\$ 765,000
Expenditures & Commitments	634,537	809,777
Revenues over Expenditures	\$ 138,238	\$ (44,777)

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

Object	Description	Actual 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
405.03-00	Occupancy Taxes	\$ 796,924	\$ 700,000	\$ 750,000	\$ 750,000
Charges for Services Subtotal		<u>796,924</u>	<u>700,000</u>	<u>750,000</u>	<u>750,000</u>
Miscellaneous:					
410.01-00	Miscellaneous Revenue	1,720	-	6,775	-
410.07-00	Donations	3,500	-	-	-
Miscellaneous Subtotal		<u>5,220</u>	<u>-</u>	<u>6,775</u>	<u>-</u>
Interest:					
483.01-00	Interest Income	13,144	7,250	16,000	15,000
Interest Subtotal		<u>13,144</u>	<u>7,250</u>	<u>16,000</u>	<u>15,000</u>
Total Hotel/Motel Tax Fund Revenues		\$ 815,288	\$ 707,250	\$ 772,775	\$ 765,000

Hotel/Motel Fund
Fiscal Year 2019-20

Hotel / Motel Operations

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 120,049	\$ 216,683	\$ 163,824	\$ 193,916	-10.51%
<i>Supplies</i>	42,175	56,400	56,250	54,200	-3.90%
<i>Services & Charges</i>	389,468	420,620	414,463	561,661	33.53%
Division Total	\$ 551,692	\$ 693,703	\$ 634,537	\$ 809,777	16.73%

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 2017-18	Approved 2018-19	Requested 2019-20
Economic Development Coordinator	0.25	0.25	0.25
Marketing Specialist	0.80	0.80	0.80
Rec Center Specialist	0.25	0.25	0.25
Total	1.30	1.30	1.30

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

037-6063-565

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 42,600	\$ 74,596	\$ 58,985	76,698
1020 Overtime	43,972	86,500	75,000	83,000
1035 Longevity	40	48	79	220
1060 FICA	7,095	12,771	4,512	5,867
1065 Retirement	12,784	27,123	9,603	12,486
1080 Insurance - Medical	13,549	15,600	15,600	15,600
1081 Insurance - Life	9	45	45	45
Personal Services Subtotal	120,049	216,683	163,824	193,916
Supplies:				
2001 Office Supplies	35	250	200	250
2002 Postage	12	50	-	50
2015 Other Supplies	4,721	400	350	3,500
2075 Tourism Development	37,407	55,700	55,700	50,400
Supplies Subtotal	42,175	56,400	56,250	54,200
Services & Charges:				
3001 Memberships & Subscriptions	886	4,225	1,875	1,875
3020 Training/Seminars	602	4,750	3,250	5,000
4055 Computer Software	3,323	3,355	3,355	3,355
4060 Technology Lease Fees	567	490	490	859
5001 Accounting	7,071	5,800	5,800	5,800
6005 Advertising	53,554	73,000	73,000	86,000
6015 Community Festivals	81,693	93,000	93,000	100,000
6016 Chamber of Commerce	125,000	125,000	125,000	165,000
6030 Heritage Society - Joint Venture	11,523	31,500	31,500	16,480
9997 Request for Special Programs	47,749	22,000	19,693	11,792
9001 Admn Trans to Fund 001	57,500	57,500	57,500	57,500
9015 Admn Trans to Fund 015	-	-	-	108,000
Services & Charges Subtotal	389,468	420,620	414,463	561,661
Division Total	\$ 551,692	\$ 693,703	\$ 634,537	809,777

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

Beginning Fund Balance 9/30/18		\$	4,138,140
Plus Estimated 18-19 Revenues			2,950,000
Less Estimated 18-19 Expenditures and Commitments			
Economic Development Operations	353,281		
Debt Payments	1,033,362		
Capital Projects/Transfers	1,835,700		
Total Expenditures	3,222,343		3,222,343
Estimated Fund Balance 9/30/19			3,865,797
Plus 19-20 Revenues:			
1/2 Cent Sales Tax	2,750,000		
Interest Income	50,000		
Total Revenues	2,800,000		2,800,000
Equals Total Resources			6,665,797
Less 19-20 Expenditures:			
Economic Development Operations	631,425		
Debt Service Transfer *	1,004,822		
Transfer to General CIP Fund:			
Golf Course Improvements	169,000		
Park Lighting Project (Northwest Park)	523,950		
Wave Pool Prefunding	250,000		
Five Points Restroom and Pavilion	350,000		
Total Expenditures	2,929,197		2,929,197
Ending Fund Balance 9/30/20		\$	3,736,600

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 2,950,000	\$ 2,800,000
Expenditures & Commitments	3,222,343	2,929,197
Revenues over Expenditures	\$ (272,343)	\$ (129,197)

*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 2017-18	Budget 2018-19	Revised 2018-19	Projected 2019-20
Charges for Services:					
403.02-00	1/2 Cent Sales Tax	<u>\$ 2,916,380</u>	<u>\$ 2,500,000</u>	<u>\$ 2,900,000</u>	<u>\$ 2,750,000</u>
Charges for Services Subtotal		2,916,380	2,500,000	2,900,000	2,750,000
Interest:					
483.01-00	Interest Income	<u>48,071</u>	<u>30,000</u>	<u>50,000</u>	<u>50,000</u>
Interest Subtotal		48,071	30,000	50,000	50,000
Total La Porte Development Corp Fund Revenues		\$ 2,964,451	\$ 2,530,000	\$ 2,950,000	\$ 2,800,000

Economic Development Corporation
Fiscal Year 2019-20

Expenditure Summary

	<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Estimated</i> 2018-19	<i>Adopted</i> 2019-20	<i>Percent</i> <i>Change</i>
<i>Personal Services</i>	\$ 85,800	\$ 87,420	\$ 87,095	\$ 92,087	5.34%
<i>Supplies</i>	546	900	323	900	0.00%
<i>Services & Charges</i>	3,338,773	3,462,487	3,134,925	2,836,210	-18.09%
Division Total	\$3,425,119	\$3,550,807	\$3,222,343	\$ 2,929,197	-17.51%

Scope of Services Summary

The Economic Development Division works with the Economic Development Corporation Board to establish direction and policies related to economic development projects in the City. The Department and its activities are funded through the collection of a 1/2 cent sales tax, which must be spent on economic development projects related to capital investment, 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.

We will 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 2017-18	Approved 2018-19	Requested 2019-20
Economic Development Coordinator	0.75	0.75	0.75
Secretary IV	0.50	0.50	0.50
Total	1.25	1.25	1.25

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

038-6030-565

	Actual 2017-18	Budget 2018-19	Estimated 2018-19	Adopted 2019-20
Personal Services:				
1010 Regular Earnings	\$ 58,219	\$ 60,647	\$ 60,435	61,934
1020 Overtime	299	-	-	-
1035 Longevity	128	228	166	300
1060 FICA	4,463	4,640	4,623	4,738
1065 Retirement	9,659	9,873	9,839	10,083
1080 Insurance - Medical	13,028	12,000	12,000	15,000
1081 Insurance - Life	4	32	32	32
Personal Services Subtotal	85,800	87,420	87,095	92,087
Supplies:				
2001 Office Supplies	25	200	-	200
2002 Postage	41	200	10	200
2015 Other Supplies	480	500	313	500
Supplies Subtotal	546	900	323	900
Services & Charges:				
3001 Memberships & Subscriptions	43,498	40,950	41,050	40,780
3020 Training/Seminars	3,506	6,475	4,759	17,079
3024 Tuition Reimbursement	-	3,500	-	3,500
4060 Technology Lease Fees	-	-	-	602
5001 Accounting	5,000	5,000	5,000	5,000
5003 Legal	853	10,000	100	10,000
5007 Other Professional Services	78,500	78,500	79,500	81,500
6002 Printing & Reproduction	-	4,000	-	4,000
6005 Advertising	3,204	15,000	5,065	7,500
6040 Trade Shows	-	5,000	343	2,500
9050 Contingency	5,000	-	-	-
9997 Special Programs	120,000	425,000	130,046	365,977
9004 Adm Transfer to Fund 004	1,014,012	1,033,362	1,033,362	1,004,822
9015 Adm Transfer to Fund 015	2,065,200	1,835,700	1,835,700	1,292,950
Services & Charges Subtotal	3,338,773	3,462,487	3,134,925	2,836,210
Division Total	\$ 3,425,119	\$ 3,550,807	\$ 3,222,343	2,929,197

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

Beginning Fund Balance 9/30/18		\$ 1,292,746
Plus Estimated 18-19 Revenues		5,347,886
Less Estimated 18-19 Expenditures		5,353,933
Estimated Fund Balance 9/30/19		1,286,699
Plus 19-20 Revenues:		
Property Tax Revenue	5,507,318	
Interest Earnings	975	
Total Revenues		5,508,293
Equals Total Resources		6,794,992
Less Estimated 19-20 Expenditures and Commitments		
Maintenance & Operations	48,720	
City Administration	72,775	
ISD Refund	745,727	
Educational Facilities	1,249,127	
TIRZ Developer Projects	3,267,220	
Total Expenditures		5,383,569
Ending Fund Balance 9/30/20		\$ 1,411,423

	Estimated 2018-19	Projected 2019-20	
Revenues	\$ 5,347,886	\$ 5,508,293	
Expenditures & Commitments	5,353,933	5,383,569	
Revenues over Expenditures	\$ (6,047)	\$ 124,724	

**In May 2007, funds were transferred to the La Porte Redevelopment Authority.*



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

Beginning Fund Balance 9/30/18		\$ 7,218,395
Plus Estimated 18-19 Revenues		
Transfer from General Fund	1,770,087	
Transfer from Utility Fund	46,065	
Transfer from EDC Fund	1,835,700	
Interest Income	90,000	
Total Revenues	3,741,852	
Less Estimated 18-19 Expenditures and Commitments		
Project Costs	10,536,191	
Total Expenditures and Commitments	10,536,191	
Estimated Fund Balance 9/30/19		424,056
Plus 19-20 Revenues:		
Transfer from General Fund	5,500,000	
Transfer from EDC Fund	1,292,950	
Transfer from Hotel/Motel Fund	108,000	
TIRZ Reimbursement**	1,500,000	
Interest Income	45,000	
Total Revenues	8,445,950	
Equals Total Resources		8,870,006
Less 19-20 Expenditures:		
Project Costs		
Fire Field Propane Project	1,200,000	
EMS Headquarter Expansion	583,000	
Upgrade Outdoor Warning Sirens & Control Unit	189,000	
Upgrade Flashing Roadway Signs	108,000	
Golf Course Land Improvements (EDC Funded)	169,000	
City Hall Conference Room Expansion	48,919	
Council Chambers AV Upgrade (Year 1)	30,000	
Park Lighting Project - Northwest Park (EDC Funded)	523,950	
Library Improvements	120,000	
Wave Pool Renovations (Prefunding - EDC Funded)	250,000	
Sylvan & Jefferson Paving & Drainage Construction	150,000	
Spencer Hwy Fence & Sidewalk (Southside)	560,000	
Infill Sidewalk	223,000	
Public Works Facility (PER)	75,000	
Brookglen Drainage (City's Match)	1,000,000	
Bayside Terrace Drainage Improvements (City's Match)	550,000	
F-101 Lomax Drainage Improvements (City's Match)	800,000	
25th Street Water Plant Generator (25% City Match for Grant)	107,000	
Lift Station 40 Generator (25% City Match for Grant)	59,000	
Five Points Restroom and Pavilion (EDC Funded)	350,000	
M Street (TIRZ Funded)	1,500,000	
Contingency	100,000	
Total Expenditures	8,695,869	
Ending Fund Balance 9/30/20		\$ 174,137

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 3,741,852	\$ 8,445,950
Expenditures & Commitments	10,536,191	8,695,869
Revenues over Expenditures	\$ (6,794,339)	\$ (249,919)

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 2019-20 Proposed Capital Improvement Program

Fund 015: General Fund CIP

Fire Field Propane Prop Project

\$1,200,000

Changes in NFPA codes and the fact that the community is growing toward the fire field, the department feels that it is time to upgrade the facilities to propane. There are many advantages to using propane as oppose to class A type fuels. The most important is propane props are safer than class A fuels. Propane is also better for the environment and has no irritating smell.

Future operating impact:

EMS Headquarter Expansion

\$583,000

EMS Headquarters (10428 Spencer) has a need to expand and remodel in order to address an outdated coed dormitory design and the lack of any training room area for paramedics to train. EMS Headquarters was renovated in 2007 to house EMS operations and is now in need of an expansion and remodel to address an outdated coed dormitory design and the lack of any training room area for paramedics.

Future operating impact:

Upgrade Outdoor Warning Sirens & Control Unit

\$189,000

The City has a total of 13 outdoor warning sirens. In the year 2000, the City began replacing one original siren a year over an 11 year period. During this time, the LEPC purchased 2 additional sirens for the City, making a total of 13. The last siren upgrade was completed in 2012. Some of our current sirens are nearly 20 years old. The equipment is outdated and maintenance intensive. We have been working to maintain the sirens each year, but staff believes it is time for a complete upgrade of the system. One siren was substantially upgraded in 2018, so staff is proposing the replacement of the remaining 12 sirens in the next fiscal year. Staff is also proposing that the City purchase a control unit that will allow staff the opportunity to monitor the status of the sirens from Dispatch 24/7. This will allow the City to quickly identify when there is an issue with one of the sirens, so that it can be addressed in a more timely and effective manner. The sirens were discussed as part of OEM's presentation at the Council budget retreat.

Future operating impact:

Upgrade Flashing Roadway Signs

\$108,000

In 2008, the LEPC purchased and installed nine (9) Flashing Roadway Signs for the City of La Porte at various locations throughout the city. These signs were intended to alert drivers to an emergency situation, and direct them to AM 830 to listen for more information. Today, the signs are not in good working order, and the process of referring drivers to AM 830 is outdated. The radio station is not managed by the City of La Porte, so the City cannot ensure it is always working properly. In addition, staff feels it would be more effective to provide an emergency announcement to drivers, including protective actions that should be taken. While the signs can be used for emergency situations (Ex: Shelter in Place, Flash Flood Warning, Tornado Warning, Mandatory Evacuation Order, etc.), they can also be used for day-

to-day community messaging. This would allow the City to promote various events and City activities along roadways throughout the city. This initial request is to upgrade six (6) of the original signs, but the system can be expanded in the future, if desired. Staff feels this project would be beneficial, not only for public communications, but also for improving aesthetics at the proposed locations.

Future Operating Impact:

Golf Course Land Improvements

\$169,000

Funding will also be used to address necessary infrastructure improvements at the golf course including bridge replacement at hole number eight, cart path repair, culvert repair, bulkhead repair, and an aeration system for the pond at the clubhouse entrance.

Future Operating Impact:

City Hall Conference Room Expansion

\$48,919

This proposal is to create additional space in the conference room across from the City Manager's Suite and to add four additional office spaces in the Planning hallway.

Future Operating Impact: None.

Council Chambers AV Upgrade (Year 1)

\$30,000

Future Operating Impact:

Park Lighting Project (Year 1 – Northwest Park)

\$523,950

The current lighting poles are made of wood and many are leaning (Ex. 1). This project would include 23 new galvanized steel poles and 109 lights with 750W LED Light Fixtures with visors. The new lights would include a 10-year maintenance-free warranty. Once installed, the lights will be operated electronically and have the ability to be scheduled when they are needed.

Future Operating Impact:

Library Improvements

\$120,000

This project is to replace all flooring and repaint the Library. The current carpet is worn, torn, and stained. The vinyl composition tile is also outdated and worn. This project includes replacing all carpet with carpet tiles that can be changed out individually when needed.

Future Operating Impact:

Wave Pool Renovations (Year 2)

\$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.

Future Operating Impact:

Construct Sylvan and Jefferson Paving and Drainage

\$150,000

This is a previous-year CIP project with scope that has expanded during design. Revised scope will include intersection alignment and concrete pavement on Jefferson, east of Bayshore Drive. Additional construction costs are estimated at 330,000. Additional funds to be provided by Fund 003 and 033.

Future Operating Impact: Improved street surface and improved area drainage.

Spencer Highway Fence and Sidewalk (Southside)

\$560,000

This project will fund design and construction of concrete fence on the south side of Spencer Highway from Farrington to Myrtle Creek, and sidewalk from Farrington to Underwood. Additional easement acquisition is crucial to the project.

Future Operating Impact: Minimal maintenance cost. Meets goals of comprehensive plan.

Infill Sidewalk

\$223,000

This will be the first year of a multi-year project to extend / install sidewalk city-wide in areas of need.

Future Operating Impact: Minimal

Public Works Facility (Preliminary Engineering Report)

\$75,000

This project will fund a PER for the current Public Works Service Center. The current facility is 37 years old and does not meet wind-loading requirements. The report will provide direction for future design and improvements to the service center.

Future Operating Impact: None.

Brookglen Drainage- Design and Construction (HMGP) – City’s Grant Match

\$1,000,000

This project will design and construct drainage improvements to mitigate the effect of flooding in the Brookglen subdivision. Cost for this phase of the project is estimated at \$4,000,000. 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.

Future Operating Impact: None

Bayside Terrace Drainage Improvements- Design and Construction (HMGP) – City’s Grant Match

\$550,000

This project will design and construct the needed improvements to redirect, provide adequate capacity and improve drainage in the Bayside Terrace Subdivision. Total cost for this project is estimated at \$2,200,000. One- half of the 25% match- remaining portion in 019.

Future Operating Impact: None

F-101 Lomax Drainage Improvements- Design and Construction (HMGP) – City’s Grant Match

\$800,000

This project designs and constructs the improvements identified by the feasibility study conducted in 2018 by KSA Engineers. Total project cost is estimated at \$3,200,000.

Future Operating Impact: None

25th Street Water Plant Generator (HMGP) – City’s Grant Match – 25%

\$107,000

This project will design and construct a natural-gas powered standby generator with automatic transfer switch for this water facility. Currently the facility has a manual switch for a portable generator.

Total project cost is estimated at \$425,000.

Future Operating Impact: None

Lift Station 40 Generator (HMGP) City’s Grant Match – 25%

\$59,000

This project will design and construct a natural-gas powered standby generator with automatic transfer switch for this wastewater conveyance facility. Currently the facility has a manual switch for a portable generator.

Total project cost is estimated at \$235,000.

Future Operating Impact: None

Five Points Restroom and Pavilion

\$350,000

Five Points Park space is in need of a covered pavilion with restrooms and storage area. The first portion of this project was funded in FY 18. Project scope has expanded outside of a design-build platform. Additional funds will be required to meet construction costs.

Future Operating Impact: Minimal

M Street – TIRZ Project

\$1,500,000

Future Operating Impact:

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

Beginning Fund Balance 9/30/18		\$ 4,482,909
Plus Estimated 18-19 Revenues		64,963
Less Estimated 18-19 Expenditures and Commitments		3,196,525
Estimated Fund Balance 9/30/19		1,351,347
Plus 19-20 Revenues:		
Transfer from Utility Fund	600,000	
Interest Income	25,000	
Total Revenues	625,000	625,000
Equals Total Resources		1,976,347
Less 19-20 Expenditures:		
Project Costs:		
South 7th Paving and Drainage	90,000	
Sylvan Beach and Jefferson Paving and Drainage	30,000	
Replace Ground Tank - Hillridge Water Plant	300,000	
Aerial Crossings	50,000	
Lomax Water Tower Coating	600,000	
Pumps and Equipment Replacement	50,000	
In-house Water Line Replacement	45,000	
Valve Replacement	25,000	
Lift Station Improvements	35,000	
Commercial Water Meter Replacement	25,000	
WWTP - Heater Replacement in Dewatering Building	15,000	
Meter Replacement Program	350,000	
Contingency	100,000	
Total Expenses		1,715,000
Ending Fund Balance 9/30/20		\$ 261,347

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 64,963	\$ 625,000
Expenditures & Commitments	3,196,525	1,715,000
Revenues over Expenditures	\$ (3,131,562)	\$ (1,090,000)

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

Fund 003: Utility CIP Fund

South 7th Street Paving and Drainage

\$90,000

This project will fund water main adjustments needed for drainage system on South 7th Street from Main Street to Fairmont Parkway. Total Project costs for Design and Construction is estimated at 5,300,000. Additional funds to be provided by Fund 015 and 033.

Future Operating Impact: Minimal

Construct Sylvan and Jefferson Paving and Drainage

\$30,000

This project will fund utility relocations needed for drainage system. Revised scope will include intersection alignment and concrete pavement on Jefferson, east of Bayshore Drive. Additional construction costs are estimated at 330,000. Additional funds to be provided by Fund 015 and 033.

Future Operating Impact: Minimal

Replace Ground Tank- Hillridge Water Plant

\$300,000

This project funds design and replacement of a 45 year old water storage tank at the Hillridge Water Plant.

Future Operating Impact: Decreased maintenance costs.

Aerial Crossings

\$50,000

This third year of a multi-year project will address maintenance of exposed water and wastewater pipes that cross drainage channels.

Future Operating Impact: None.

Coating Lomax Water Tower

\$600,000

This project funds the replacement of interior coating, repair work and over-coating the exterior for the 750,000 gallon elevated water tank.

Future Operating Impact: Routine maintenance will extend the life of the structure.

Pumps and Equipment Replacement

\$50,000

This project replaces aging pumps, motors and equipment 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: Reduction in leak repairs.

Valve Replacement Program (in-house)

\$25,000

This project funds materials cost for city crews to replace non-functioning water valves.

Future Operating Impact: Improved efficiency.

Lift Station Improvements

\$35,000

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

\$25,000

This project funds the replacement of commercial water meters.

Future Operating Impact: Maintains revenue collection.

Replace Heaters in Dewatering Building- WWTP

\$15,000

Current heaters are 20 years old and in need of replacement.

Future Operating Impact: None

Water Meter Replacement

\$350,000

This funds the annual program to continue replacing residential water meters.

Future Operating Impact: Reduces maintenance on old, broken water meters.

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
Sewer Rehabilitation Fund (018) Summary**

Beginning Fund Balance 9/30/18		\$ 536,342
Plus Estimated 18-19 Revenues		306,000
Less Estimated 18-19 Expenditures and Commitments		255,643
Estimated Fund Balance 9/30/19		586,699
Plus 19-20 Revenues:		
Transfer from Utility Fund	300,000	
Interest Income	3,500	
Total Revenues		303,500
Equals Total Resources		890,199
Less 19-20 Expenditures:		
Sanitary Sewer Rehabilitation	300,000	
Contingency	50,000	
Total Expenditures		350,000
Ending Fund Balance 9/30/20		\$ 540,199

	Estimated 2018-19	Projected 2019-20
Revenues	\$ 306,000	\$ 303,500
Expenditures & Commitments	255,643	350,000
Revenues over Expenditures	\$ 50,357	\$ (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**

Beginning Fund Balance 9/30/18		\$	905,977
Plus Estimated 18-19 Revenues			289,633
Less Estimated 18-19 Expenditures and Commitments			804,004
Estimated Fund Balance 9/30/19			391,606
Plus 19-20 Revenues:			
Drainage Fees	279,000		
Interest Income	7,500		
Total Revenues			286,500
Equals Total Resources			678,106
Less 19-20 Expenditures:			
Drainage Improvements:			
TV Inspection of Storm Sewer	30,000		
Drainage Materials - In-house	75,000		
Bayside Terrace Drainage Improvements	275,000		
Contingency	100,000		
Total Expenditures			480,000
Ending Fund Balance 9/30/20		\$	198,106

	Estimated 2018-19		Projected 2019-20
Revenues	\$ 289,633	\$	286,500
Expenditures & Commitments	804,004		480,000
Revenues over Expenditures	\$ (514,371)	\$	(193,500)

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

\$30,000

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)

\$75,000

This project funds the purchase of materials for in-house drainage work.

Future Operating Impact: None.

Bayside Terrace Drainage Improvements- Design and Construction (HMGP)

\$275,000

This project will design and construct the needed improvements to redirect, provide adequate capacity and improve drainage in the Bayside Terrace Subdivision. Total cost for this project is estimated at \$2,200,000. One- half of the 25% match- remaining portion in 015.

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**

Beginning Fund Balance 9/30/18		\$ 2,882,710
Plus Estimated 18-19 Revenues		1,480,500
Less Estimated 18-19 Expenditures		2,564,898
Estimated Fund Balance 9/30/19		1,798,312
Plus 19-20 Revenues:		
Sales Tax	1,375,000	
Interest Income	25,000	
Total Revenues		1,400,000
Equals Total Resources		3,198,312
Less 19-20 Expenditures:		
Audit Fees	5,000	
Street Maintenance Projects		
South 7th Street Paving and Drainage	1,760,000	
Sylvan and Jefferson Paving and Drainage	150,000	
Handicap Ramp and Sidewalk Replacement	200,000	
Asphalt Street Surfacing	630,000	
Concrete Repair (Small Sections)	200,000	
Little Cedar Bayou Drive Concrete Paving	110,000	
Concrete Repair (Slab Jacking)	40,000	
Street Repair Materials (in-house)	50,000	
Contingency	50,000	
Total Expenditures		3,195,000
Ending Fund Balance 9/30/20		\$ 3,312

	Estimated 2018-19	Projected 2019-20	
Revenues	\$ 1,480,500	\$ 1,400,000	
Expenditures	2,564,898	3,195,000	
Revenues over Expenditures	\$ (1,084,398)	\$ (1,795,000)	

Fund 033: Street CIP Fund

South 7th Street Paving and Drainage

\$2,345,000

This project will fund design and construction of improved drainage with concrete curb and gutter with sidewalks on South 7th Street from Main Street to Fairmont Parkway. Total Project costs for Design and Construction is estimated at 5,300,000. Additional funds to be provided by Fund 003 and 015.

Future Operating Impact: Improved street surface and improved area drainage.

Construct Sylvan and Jefferson Paving and Drainage

\$150,000

This is a previous-year CIP project with scope that has expanded during design. Revised scope will include intersection alignment and concrete pavement on Jefferson, east of Bayshore Drive. Additional construction costs are estimated at 330,000. Additional funds to be provided by Fund 003 and 015.

Future Operating Impact: Decreased street maintenance and improved area drainage.

Handicap Ramp and Sidewalk Replacement

\$200,000

This multi-year project will fund the replacement of sidewalks and installation of handicap ramps throughout the City.

Future Operating Impact: Minimal

Asphalt Street Surfacing

\$630,000

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

Little Cedar Bayou Drive Concrete Paving

\$110,000

This project includes funding for replacement of park entrance road with concrete paving from South 8th Street to the park entrance.

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 Materials (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.

Street Contingency

\$50,000

This line item has been placed in the budget to accommodate unforeseen costs associated with street projects.

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

Beginning Fund Balance 9/30/18		\$ 4,398,464
Plus Estimated 18-19 Revenues		4,744,140
Less Estimated 18-19 Expenditures		4,733,822
Estimated Fund Balance 9/30/19		4,408,782
Plus 19-20 Revenues:		
General Property Taxes - Current	3,400,000	
General Property Taxes - Delinquent	19,000	
Transfer from Utility Fund	251,842	
Transfer from Section 4B	1,004,822	
Interest Income	11,000	
Total Revenues	4,686,664	4,686,664
Equals Total Resources		9,095,446
Less 19-20 Expenditures:		
2010 General Obligation Refunding Bonds	546,969	
2010 Certificates of Obligation	331,500	
2012 GO Refunding Bonds	978,874	
2014 GO Refunding Bonds	1,545,875	
2015 Certificates of Obligation	547,238	
2016 General Obligation Refunding Bonds	94,050	
2017 Certificates of Obligation (TWDB LOAN)	612,613	
Total Expenditures	4,657,119	4,657,119
Ending Fund Balance 9/30/20		\$ 4,438,327

	Estimated 2018-19	Projected 2019-20	
Revenues	\$ 4,744,140	\$ 4,686,664	
Expenditures	4,733,822	4,657,119	
Revenues over Expenditures	\$ 10,318	\$ 29,545	



Long Range Service Plan
For the
General Debt Service Fund

Prepared July 15, 2019

City of La Porte, Texas

Corby Alexander
City Manager

Michael Dolby
Director of Finance

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General Debt Service Fund

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2014 General Obligation Refunding Bonds
2015 Certificates of Obligation Bonds
2016 General Obligation Refunding Bonds
2017 Texas Water Development Board Loan

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>
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
2026-27	2,148,642	-	-	2,148,642

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>
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
2026-27	2,148,642	-	-	2,148,642

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		3,430,599,480
Times debt limit factor (\$2.50 per \$100)		<u>.025</u>
Equals debt limit		85,764,987
Less amount applicable to debt limit	16,425,000	
Plus funds accumulated for servicing of debt	<u>4,408,782</u>	
Equals remaining legal debt margin		73,748,769

This means the City could issue up to \$73,748,769 in debt and remain in compliance with State established Debt limits.

General Obligation Debt Per Capita

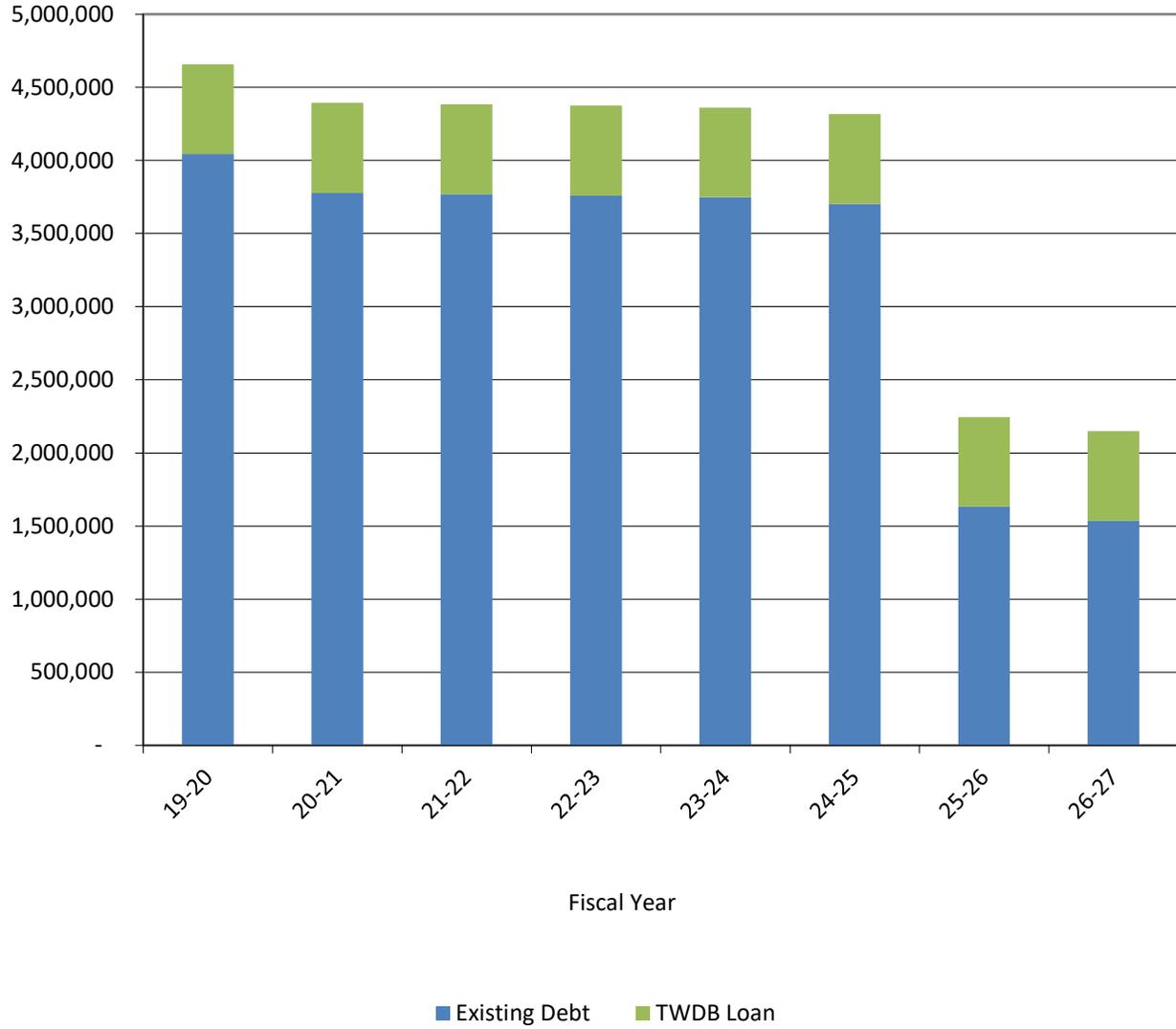
General Obligation debt per capita is calculated by dividing the amount of bonds outstanding by the population. A ten year history is shown below:

Year Ending September 30	G O Debt Outstanding	Population	Debt Per Capita
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
2019	16,425,000	35,371	464.36

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

	Estimated 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Beginning Working Capital	\$ 4,398,464	\$ 4,408,782	\$ 4,438,327	\$ 4,977,881	\$ 5,595,356	\$ 6,287,889	\$ 7,062,560
Plus Revenues:							
Property Taxes - Current	3,443,016	3,400,000	3,468,000	3,537,360	3,608,107	3,680,269	3,753,874
Property Taxes - Delinquent	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Transfer from Utility Fund	237,762	251,842	662,356	655,367	644,825	636,879	826,446
Transfer from Section 4B	1,033,362	1,004,822	773,470	778,752	785,255	788,000	776,739
Transfer from 2006 CO Bond Fun	-	-	-	-	-	-	-
Interest Income	11,000	11,000	11,275	11,557	11,846	12,142	12,445
Total Revenues	4,744,140	4,686,664	4,934,101	5,002,036	5,069,033	5,136,290	5,388,505
Less Outstanding Issues:							
2010 CO Bonds	548,669	546,969	549,569	547,331	545,088	546,591	546,700
2010 GO Refunding Bonds	476,531	331,500	-	-	-	-	-
2012 GO Refunding Bonds	987,650	978,874	1,542,300	1,531,350	1,529,350	1,516,300	1,507,275
2014 GO Refunding Bonds	1,470,700	1,545,875	1,046,300	1,053,175	1,044,225	1,046,925	559,625
2015 CO Bonds	543,263	547,238	545,838	544,138	547,063	544,613	546,788
2016 GO Refunding Bonds	94,050	94,050	94,050	94,050	94,050	94,050	542,225
2017 TWDB Loan	612,959	612,613	616,491	614,516	616,725	613,140	613,799
Total Outstanding Issues	4,733,822	4,657,119	4,394,548	4,384,560	4,376,501	4,361,619	4,316,412
Total Outstanding	\$ 4,733,822	\$ 4,657,119	\$ 4,394,548	\$ 4,384,560	\$ 4,376,501	\$ 4,361,619	\$ 4,316,412
Ending Working Capital	\$ 4,408,782	\$ 4,438,327	\$ 4,977,881	\$ 5,595,356	\$ 6,287,889	\$ 7,062,560	\$ 8,134,653
Estimated Tax Rate	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105	\$ 0.105
Days of Working Capital	340	348	413	466	524	591	688

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
2020	425,000.00	4.000	121,968.76	546,968.76
2021	445,000.00	4.000	104,568.76	549,568.76
2022	460,000.00	3.625	87,331.26	547,331.26
2023	475,000.00	3.750	70,087.51	545,087.51
2024	495,000.00	3.875	51,590.63	546,590.63
2025	515,000.00	4.000	31,700.00	546,700.00
2026	535,000.00	4.000	10,700.00	545,700.00
Total	3,350,000.00		477,946.92	3,827,946.92

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
2020	<u>325,000.00</u>	4.000	<u>6,500.00</u>	<u>331,500.00</u>
Total	325,000.00		6,500.00	331,500.00

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
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>
Total	7,840,000.00		765,450.00	8,605,450.00

Used to refund a portion of the following issues:

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

City of La Porte
Bond Maturity Schedule
General Obligation Refunding Bonds, Series 2014

Fiscal Year	Principal	Interest Rate	Interest Total	Total Debt Requirements
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	<u>550,000.00</u>	3.000	<u>9,625.00</u>	<u>559,625.00</u>
Total	5,795,000.00		501,125.00	6,296,125.00

Used to refund a portion of the following issues:

- 2002 Limited Tax Bonds
- 2004 Certificates of Obligation Bonds
- 2005 Certificates of Obligation Bonds
- 2005 General Obligation Bonds
- 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
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	700,000.00	4.000	10,500.00	710,500.00
Total	6,345,000.00		1,146,679.00	7,491,679.00

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
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
Total	2,465,000.00		722,475.00	3,187,475.00

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
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
Total	9,710,000.00		1,355,610.00	11,065,610.00

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
Total Direct Rates	0.71000									
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
Total Direct and Overlapping Rates	2.84183	2.84784	2.88716	2.86220	2.86194	2.86158	2.97116	2.94756	2.90852	2.90451

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

City of La Porte, Texas
Principal 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%
Subtotal	533,021,996		16.85%		396,697,902		17.99%
Other Taxpayers	2,630,140,047		83.15%		1,808,222,159		82.01%
Total	3,163,162,043		100.00%		\$ 2,204,920,061		100.00%

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 *				
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%
Total	5,878	31.28%	Total	5,138	18.80%

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	-	-	-	-	-	-	-	-	-
	381	380	381	388	380	381	383	384	386	390

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
Police										
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
Fire										
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
Highways and streets										
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
Sanitation										
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
Culture and recreation										
Fitness center admissions	53,401	78,118	64,989	64,279	64,587	90,765	67,794	102,778	96,011	90,583
Water										
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
Wastewater										
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
Golf Course										
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
Public Safety										
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
Sanitation										
Collection trucks	14	14	14	12	12	12	14	17	16	16
Highways and streets										
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
Culture and recreation										
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
Water and Sewer										
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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The City of La Porte Financial Management Policies provides a basic framework for the overall fiscal management of the City. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs.

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

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

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

FINANCIAL MANAGEMENT POLICIES

1. OPERATING BUDGET POLICIES

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

Balanced budget

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

Cost Recovery

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

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

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

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

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

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

Borrowing for operating expenditures (expenses)

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

Performance evaluation

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

Budgetary controls

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

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

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

Basis of Budgeting

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

Self-supporting enterprises

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

Service planning

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

Contingencies

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

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

GFOA Distinguished Budget Presentation Award

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

2. REVENUE POLICIES

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

Revenue structure

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

One-time revenues

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

Revenue collection

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

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

Sources of services financing

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

Tax base capacity

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

User fees

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

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

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

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

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

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

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

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

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

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

Administrative Transfers

The City shall recover from selected enterprise operations an administrative fee. The fee shall be considered a payment for certain administrative functions (oversight management, accounting, human resource assistance, etc) and for payments in-lieu of taxes (i.e. if the operation was operated by someone other than the City, the City would receive property tax revenues).

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

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

3. FUND BALANCE / RESERVE POLICIES

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

General Fund

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

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

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

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

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

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

Utility Fund

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

Other Operating Funds

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

Debt Service Funds

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

Rate Stabilization Reserves

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

4. DEBT POLICIES

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

General obligation bonds or certificates of obligations

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

Revenue supported bonds

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

Debt management

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

Bond term

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

Debt Limits

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

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

Structure

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

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

Refundings

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

5. CAPITAL BUDGET POLICIES

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

Capital improvement program

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

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

Operating budget impacts

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

Repair and replacement

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

Financing

There are three basic methods of financing capital requirements:

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

6. ACCOUNTING POLICIES

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

Accounting standards

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

Internal Control

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

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

Annual audit

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

External Financial Reporting

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

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

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

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

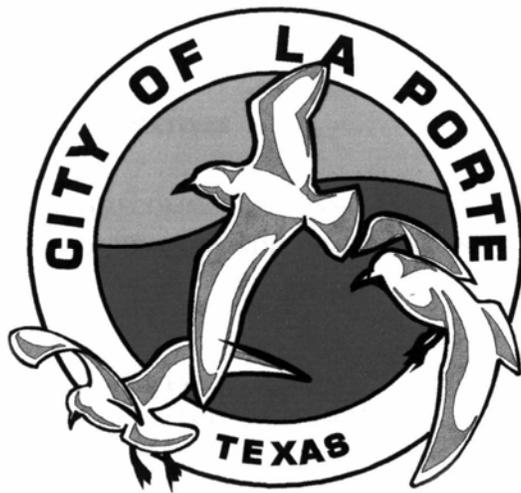
GFOA Certificate of Achievement Award

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

7. INVESTMENT POLICIES

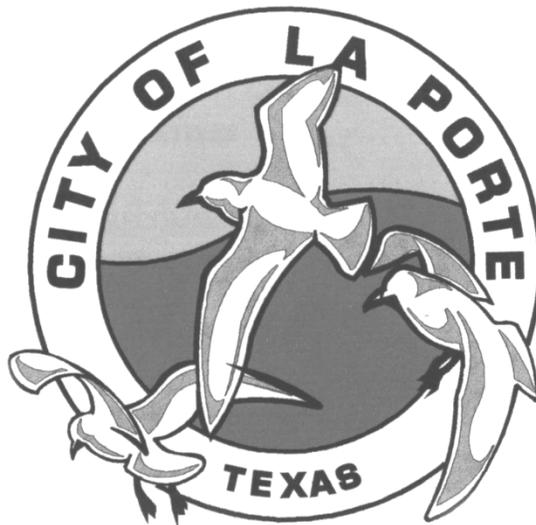
The objectives of the investment policies is to ensure that all revenues received by the City are promptly recorded and deposited in designated depositories, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according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

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



City of La Porte, Texas Investment Policy

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



Amended:

November 1995
August 1997
November 2000
February 2003
February 2005
October 2005
July 2009
May 2011
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 1st, and consists of the two consecutive fiscal years after that date. The investments training shall be provided from an independent source approved by the Fiscal Affairs Committee to insure the quality and capability of investment management in compliance with the Act. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Training shall be in accordance with the Act and shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with statutes governing the investment of public funds.

V. **REPORTING**

Investment reports shall be prepared quarterly and be signed and submitted by the Investment Officers, in a timely manner. These reports will be submitted to the City Manager and City Council. This report shall describe in detail the investment position of the City, disclose the market value and book value of each fund group as well as each separate investment, and state the maturity date of each security and accrued interest for the reporting period. The report shall include all information as required by Section 2256.023 of the Act. It must also express compliance of the portfolio to the investment strategy contained in the City's Investment Policy 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 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.

CDBG – An acronym meaning Community Development Block Grant.

CPR – An acronym meaning Cardiopulmonary Resuscitation.

GLOSSARY OF TERMS

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

CAPITAL OUTLAY - An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. Includes expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and major fixed or movable equipment costing more than \$5,000 per unit or set.

CAPITAL PROJECT FUND - The fund used to record resources and expenditures for the acquisition and improvement of sites, for acquisition, construction, equipping, and renovation of plant assets and for the purchase of fixed or movable equipment.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. However, certificates of obligation are not authorized by the voters.

CHART OF ACCOUNTS - The classification system used by a city to organize the accounting for various funds.

CITY MANAGER'S MESSAGE - A general discussion of the proposed budget, as presented in writing by the budget-making authority, to the legislative body.

CLASSIFICATION - A systematic arrangement of items into classes or related groups for analytical or control purposes.

CONTINGENCY - Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

CURRENT ASSETS - Cash and other assets that are available to be used in operations within the next twelve months.

CURRENT LIABILITIES - Short-term liabilities whose liquidation is reasonably expected to require the use of assets or the creation of additional liabilities within the next twelve months.

DEBT - An obligation resulting from borrowing of money or from the purchase of goods or services.

DEBT LIMIT - The maximum amount of gross or net debt legally permitted.

DEBT SERVICE - The expense of retiring such debts as loans and bond issues.

DEBT SERVICE FUND - A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DEPRECIATION - The periodic expiration of a plant asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated.

EMS – An acronym meaning Emergency Medical Services.

GLOSSARY OF TERMS

ENCUMBRANCES – Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND - A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of Enterprise Funds are those of water and sewer service, golf course and airport.

EXPENDITURES - (Used for General Fund Types) Total charges incurred, whether paid or unpaid, which are assumed to benefit the current fiscal year.

EXPENSES - (Used for Non General Fund Types) The cost of goods or services incurred in the operation which cannot be charged to asset accounts.

FEMA – An acronym for the Federal Emergency Management Agency.

FISCAL YEAR - A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

FULL FAITH AND CREDIT - A pledge of the General Taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE – The difference between governmental fund assets and liabilities.

GAAP – An acronym for Generally Accepted Accounting Principles. GAAP provides uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GASB – An acronym for the Government Accounting Standards Board.

GFOA – An acronym for the Government Finance Officers Association.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION BONDS - Bonds, for whose payments, the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GOVERNMENTAL FUND – A fund established to account for the sources, uses and balances of a government's expendable "general government" financial resources (and the related current liabilities). Examples include the General, Special Revenue, Capital Projects and Debt Service Funds.

GLOSSARY OF TERMS

GRANT - A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

INCOME - This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."

INTERFUND TRANSFERS - Transfer among funds. These are utilized to track items for management purposes. They represent a "double counting" and, therefore, are subtracted when computing a net operating budget.

INTERNAL SERVICE FUND - Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LEPC – An acronym meaning Local Emergency Planning Committee.

LEVY - The total of taxes or special assessments imposed by a governmental unit.

LOCAL TAX LEVY REVENUE - Revenue of a district, which is derived from taxes levied on, equalized property value within a district.

MIS – An acronym for Management Information Systems.

MODIFIED ACCRUAL – The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

NON-OPERATING INCOME - Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES - As used in the accounts of governmental enterprises of a business character, the term means such costs that are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

OTHER FINANCIAL SOURCES - Governmental fund general long-term debt proceeds, operating transfers-in and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCIAL USES - Governmental fund operating transfer-out. Such amounts are classified separately from revenues.

PFIA – An acronym meaning Public Funds Investment Act.

PERSONAL PROPERTY - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

GLOSSARY OF TERMS

PERSONAL SERVICES - Costs related to compensating employees including salaries, wages and benefit costs.

PRINCIPAL OF BONDS - The face value of the bonds.

PROPERTY APPRAISER - Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

PROPRIETARY FUND – A fund established to account for a government’s continuing business-type organizations and activities. All assets, liabilities, equities, revenues, expenses and transfers pertaining to these business organizations and activities are accounted for through proprietary funds. Both enterprise and internal service funds are classified as proprietary funds.

PURCHASE ORDER - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

RFP – An acronym meaning Request for Proposal.

REAL PROPERTY - Land and the buildings and other structures attached to it that are taxable under state law.

REVENUE - An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

REVENUE SHARING - Federal and State money allocated to local governments.

SETTRAC – An acronym meaning Southeast Texas Trauma Regional Advisory Council.

SOURCE OF WORKING CAPITAL - A transaction that results in net increase in working capital.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STEP – An acronym for Speed/Traffic Enforcement Program.

TEEX – An acronym meaning Texas Engineering Extension Service.

TIRZ – An acronym meaning Tax Increment and Reinvestment Zone.

TxDOT – An acronym meaning Texas Department of Transportation.

TAX BASE - The total property valuations on which each taxing agency levies its tax rate.

TAX LEVY - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE - The amount of tax levied for each \$100 of assessed valuation.

TAX ROLL - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority.

UASI – An acronym meaning Urban Area Homeland Security.

WORKING CAPITAL - The amount by which total current assets exceed total current liabilities.



CHART OF REVENUE ACCOUNTS

AAA GRANT - Proceeds from the Area Agency on Aging (AAA) grant which is used to provide meals to senior citizens.

ADMINISTRATIVE DISMISSAL FEE - Proceeds from a state imposed charge to individuals who violate certain municipal ordinances or state laws.

ADULT SPORT LEAGUES - Proceeds from the operation of adult softball, volleyball and similar sport leagues.

ALARM PERMITS - Proceeds from citizens for a permit that allows them to have a security alarm at the residence or business.

ANIMAL LICENSES - Proceeds from citizens for the obtainment of dog or cat licenses.

AQUATIC FACILITY – Proceeds from the lease of the City's swimming pools and wave pool.

AQUATIC MEMBERSHIPS - Proceeds from seasonal memberships to the City's swimming pools.

ATHLETIC COMPLEX - Proceeds from the rental of various athletic facilities by individuals.

BEER, WINE, LIQUOR LICENSES - Proceeds from the license process for establishments selling alcoholic beverages within the City limits.

BILLING FOR DEBT SERVICE - Proceeds from members of the La Porte Area Water Authority for the servicing of debt incurred by the Authority on the members' behalf.

BINGO TAXES - Proceeds from the assessment of taxes on bingo operations held within the City limits.

BIRTH AND DEATH RECORDS - Proceeds from the production of certified birth and death records.

BUILDING PERMITS - Proceeds from individuals for a permit which allows them to construct a structure.

CART RENTAL - 18 HOLE - Proceeds from a use fee for golfers utilizing an electric golf car during eighteen holes of play.

CART RENTAL - 9 HOLE - Proceeds from a use fee for golfers utilizing an electric golf car during nine holes of play.

CATERER/CONCESSION COMMISSIONS - Proceeds received (percentage of gross sales) from caterers providing services to lessors of the Sylvan Beach Pavilion.

CHARGES TO DEPARTMENTS - Proceeds from a charge to various City Departments to cover the cost of providing health care coverage for City employees.

CITIZEN EDUCATION TRAINING - Proceeds from a user fee charged by the City for training classes conducted by the Municipal Court Division.

COBRA CONTRIBUTIONS - Proceeds from individuals who elect to receive health insurance under the Comprehensive Omnibus Benefits Reconciliation Act.

COMMERCIAL SOLIDWASTE - Proceeds from a user fee for the provision of solidwaste pickup and disposal for commercial customers located in the City limits.

COMPREHENSIVE REHABILITATION FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CHART OF REVENUE ACCOUNTS

CONCESSION COMMISSIONS - Proceeds received (percentage of gross sales) from concessionaires providing services to lessors of the Sylvan Beach Pavilion, players at the Golf Course and patrons of the City's park facilities.

CONTRACT FIRE PROTECTION - Proceeds from a contract with industries located outside the City limits for assistance in fire suppression.

CONTRIBUTIONS TO VICTIMS OF CRIME - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CRIMINAL JUSTICE PLANNING FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

CURRENT PROPERTY TAXES - Proceeds from the assessment of ad valorem taxes on taxable property located in the City Limits of the City. These proceeds are used for operations and maintenance in the General Fund and to service debt in the Debt Service Fund.

DELINQUENT TAXES - Proceeds from property taxes assessed in prior years but were not collected until the current year.

DEMOLISHING PERMITS - Proceeds from individuals desiring a permit to demolish a structure.

DOCUMENT REPRODUCTION - Proceeds from individuals who have requested certain information that had to be reproduced by City Employees.

ELECTRICAL PERMITS - Proceeds from individuals who are having electrical installations or modifications performed within the City limits.

ELECTRICIANS LICENSES - Proceeds from the licensing process of individuals desiring to perform electrical work within the City limits.

EMPLOYEE CONTRIBUTIONS - Contributions made by City employees who desire to have their eligible dependents covered by the City's health plan.

EMS CONTRACT REVENUE - Proceeds from a contract with industries located outside the City limits for assistance in Emergency Medical Services.

EMS PATIENT REVENUE - Proceeds from a user fee for services rendered by the City's Emergency Medical Services operation.

FRANCHISE FEES/CABLE TV (TCI) - Proceeds from a franchise fee on cable television companies operating within the City limits.

FRANCHISE FEES/ELECTRICAL (HL&P) - Proceeds from a franchise fee on electric service within the City limits.

FRANCHISE FEES/GAS (ENTEX) - Proceeds from a franchise fee on gas service within the City limits.

FRANCHISE FEES/TELEPHONE (BELL) - Proceeds from a franchise fee on telephone service within the City limits.

FRONT FOOT FEES - Proceeds from citizens desiring to connect to either the City's water or sewer system.

GENERAL PROGRAMS/CAMPS - Proceeds from individuals who participate in general programs or camps sponsored by the City's Parks and Recreation Department.

CHART OF REVENUE ACCOUNTS

GOLF PASS – Proceeds from the sale of passes to Bay Forest Golf Course.

GRANT REIMBURSEMENTS - Proceeds from reimbursements from federal agencies as their portion of preapproved projects.

HEATING AND AIR CONDITIONING PERMITS - Proceeds from individuals who are having heating and or air conditioning installations or modifications performed within the City limits.

HOTEL/MOTEL OCCUPANCY TAX – Proceeds from the collection of taxes imposed on a person who pays for a room, used for sleeping, in a hotel costing \$2 or more each day. The City currently charges a tax of 7%.

INDUSTRIAL PAYMENTS - Proceeds from the levying of a payment in lieu of taxes on industry located in the City's Industrial District. Formal contracts are entered into with each industry that outlines the prescribed payment amount and the responsibilities of each party.

INDUSTRIAL WASTE PERMIT - Proceeds from commercial businesses from the sale of a permit that allows them to discharge industrial wastewater into the City's wastewater system.

INDUSTRIAL WASTE SURCHARGE - Proceeds from an additional charge by sewer customers who fails to meet the City's limits for the composition of their discharge.

INTEREST INCOME - Proceeds received on the investment of idle City funds.

JOINT VENTURE CONTRIBUTIONS - Contributions from various organizations who wish to participate, by providing matching funds, in selected capital improvements.

LAW ENFORCEMENT OFFICERS EDUCATION FUND - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

LEASE OF CITY PROPERTY - Proceeds from the leasing of City facilities not covered elsewhere in the revenue structure.

LEASE OF FIRE TRAINING FACILITY - Proceeds from the leasing of the City's Fire Training Facility.

MANAGER CART – Proceeds from a use fee for golfers utilizing an electric golf cart while acting as managers.

MISCELLANEOUS LICENSES, PERMITS & FEES - Proceeds from individuals for licenses, permits or fees that do not have separate revenue accounts.

MISCELLANEOUS REVENUE - Proceeds for miscellaneous items that are not accounted for in other revenue accounts.

MISDEMEANOR COURT COSTS - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

MOBILE HOME PARK LICENSES - Proceeds from the licensing process of mobile home parks.

MOTOR POOL LEASE FEES - Proceeds from assessments charged to City Divisions by the Motor Pool Fund, an Internal Service Fund, which is collected and used to procure replacement vehicles.

MOWING & DEMOLITION - Proceeds from property owners who have had their property mowed by the City because of the property owner's failure to comply with City ordinances regarding high weeds.

CHART OF REVENUE ACCOUNTS

MUNICIPAL COURT JUDGES TRAINING TAX - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

MUNICIPAL COURT FINES - Proceeds from a state imposed charge to individuals who violate certain municipal ordinances or state laws.

NON-RESIDENT MEMBERSHIPS - Annual golf memberships for persons who are not citizens of the City. of La Porte. The membership fee allows unlimited play.

NON-RESIDENT SENIORS - Golf user fee (green fee) charged to persons who are not residents of La Porte and are over the age of 65.

NON-RESIDENT WEEKDAY - Golf user fee (green fee) charged to persons who are not residents of La Porte to play golf on weekdays.

NON-RESIDENT WEEKEND - Golf user fee (green fee) charged to persons who are not residents of La Porte to play golf on weekends.

OPERATORS & CHAUFFEURS LICENSE - Proceeds from a state mandated pass through fee that is charged with court fines and then remitted to the State.

PARKS/RECREATION MISCELLANEOUS - Proceeds from miscellaneous activities coordinated by the Parks and Recreation Department that are not accounted for in other revenue accounts.

PENALTIES - Proceeds from the assessment of late charges for water, sewer and garbage customers who are late in paying their bills.

PIPELINE APPLICATION PERMITS - Proceeds from application permits for installation of pipelines in one of the City's pipeline corridors.

PIPELINE ASSESSMENTS - Proceeds from an annual assessment fee for companies that have pipelines in one of the City's pipeline corridors.

PLUMBING PERMITS - Proceeds from individuals who are having plumbing installations or modifications performed within the City limits.

POLICE ACCIDENT REPORTS - Proceeds from a fee charged to individuals for copies of police accident reports.

POLICE PUBLIC TRAINING CLASSES - Proceeds from the training of the public for various public safety classes.

POLICE TELETYPE/DISPATCHING - Proceeds from a fee charged to other cities for the provision of dispatching of their force by our Police Department.

POOL PERMITS - Proceeds from individuals who are having swimming pool installations or modifications performed within the City limits.

POUND FINES - Proceeds from individuals who have had their dog or cat impounded by the City for violation of City ordinances.

PUBLIC SAFETY GRANTS - Proceeds from grants that relate to Public Safety (Police Department activity).

RECREATION CENTER CLASS FEES - Proceeds from user fees charged by the Parks and Recreation Department for aerobic classes at the City's Recreation and Fitness center.

CHART OF REVENUE ACCOUNTS

RECREATION CENTER MEMBERSHIPS - Proceeds from membership fees for access to the City's Recreation and Fitness Center.

RECREATION CENTER PRO SHOP - Proceeds from the sale of items at the City's Recreation and Fitness Center.

RECREATION CENTER RENTAL - Proceeds from the rental of one of the City's minor recreation facilities.

RECREATION CENTER WALK-INS - Proceeds from daily user fees by individuals who are not members.

RECYCLING - Proceeds from the sale of materials collected by the City at its recycling center.

RENTAL OF FACILITY - Proceeds from the lease of the Sylvan Beach Pavilion.

RENTAL OF SPACE - Proceeds from the lease of land at the City's Municipal Airport.

RESIDENT MEMBERSHIPS - Annual golf memberships for persons who are citizens of the City of La Porte. The membership fee allows unlimited play.

RESIDENT SENIOR MEMBERSHIP - Annual golf memberships for persons who are citizens of the City of La Porte and are over the age of 60. The membership fee allows unlimited play.

RESIDENT SENIORS - Golf user fee (green fee) charged to persons who are residents of La Porte and are over the age of 60.

RESIDENT WEEKDAY - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekdays.

RESIDENT WEEKEND - Golf user fee (green fee) charged to persons who are residents of La Porte to play golf on weekends.

RESIDENTIAL SOLIDWASTE - Proceeds from customers for the pickup of residential solidwaste.

RETIREE CONTRIBUTIONS - Proceeds from city retirees who elect to receive health insurance for the spouses.

REZONING FEES - Proceeds from an application fee from individuals desiring to rezone certain areas within the City limits.

RODEO CENTER RENTAL - Proceeds from users of the City's Rodeo Arena.

SALE OF EQUIPMENT - Proceeds from the sale of surplus or obsolete items at the annual City auction.

SALE OF GARBAGE BAGS - Proceeds from the sale of garbage bags to the City's residential solidwaste customers.

SALE OF MAPS - Proceeds from the sale of City maps.

SALE OF MATERIALS - Proceeds from the sale of materials.

SALE OF SEWER - Proceeds from the receipt and treatment of sanitary sewage in the City's Utility Fund.

SALE OF WATER - Proceeds from the sale of potable water in the City's Utility Fund.

CHART OF REVENUE ACCOUNTS

SALES TAX - Proceeds from the one percent local option sales tax on taxable goods sold or consumed in the City of La Porte. This tax is collected by the State of Texas on behalf of the City and is forwarded to the City each month.

SERVICE FEES - Proceeds from an assessment to individuals or companies who have submitted to the City a check that has been rejected by their bank.

SEWER TAPS - Proceeds from a user fee charged utility customers who desire to be connected to our sewer system at a location that did not previously have service.

SIGN PERMITS-- Proceeds from individuals desiring a permit to erect a sign.

SPECIAL OLYMPICS - Proceeds from a fee charged to those that participate in various events involving the City's Special Population Organized Recreational Therapy program.

STREET & ALLEY CLOSING APPLICATION FEE - Proceeds from an application fee from individuals desiring to close a street or alley and convert it to private use.

SUPERVISORY FEES - Proceeds from a state mandated fee that is assessed with certain municipal court fines.

SWIM LESSONS - Proceeds from individuals who take swim lessons offered by the City's Parks and Recreation Department.

SWIMMING POOL ADMISSIONS - Proceeds from a user fee for admission to one of the City's four pools.

TAX BILLING FEES - Proceeds from a user fee charged entities for which the City bills and collects their ad valorem taxes.

TAX ON SALE OF MIXED DRINKS - Proceeds from a sales tax on the sale of alcoholic beverages.

TAX PENALTY AND INTEREST - Proceeds collected, in accordance with state law, from late taxpayers for penalty and interest on current year amounts outstanding.

TEMPORARY CONNECTS - Proceeds from a user fee for temporary connections to the City's water and sewer system.

TOURNAMENT FEES - Proceeds from tournaments held at the City's Municipal Golf Course.

TRANSFER FROM GENERAL FUND - Transfer of funds from the City's General Fund.

TRANSFER FROM GOLF COURSE FUND - A transfer from the Golf Course Fund to the Debt Service Fund. This amount represents a cost contribution to offset General Obligation Bonds sold to finance construction of the Bay Forest Golf Course.

TRANSFER FROM HOTEL/MOTEL FUND - Transfer of funds from the City's Hotel/Motel Fund.

TRANSFER FROM LPAWA FUND - A transfer from the La Porte Area Water Authority Fund to the General Fund. This amount represents cost recovery for services rendered the fund by other City operations.

TRANSFER FROM UTILITY FUND - A transfer from the Utility Fund to the General Fund. This amount represents cost recovery for services rendered the fund by other City operations as well as a payment in lieu of ad valorem taxes.

TWILIGHT GREEN FEES - Proceeds from golfers utilizing the City's golf course under the twilight fee option.

CHART OF REVENUE ACCOUNTS

USE OF EQUIPMENT, MATERIAL & LABOR - Proceeds from a fee charged when individuals benefit from the use of City owned equipment, materials or labor.

WARRANT FEES - Proceeds from fees that may be imposed for the issuance and service of arrest warrants issued out of municipal court.

WATER METERS - Proceeds from the installation of water meters.

WATER RECONNECT FEES - Proceeds from a charge to utility customers to have their water reconnected after service has been temporarily disconnected for non-payment of services rendered.

WATER TAPS - Proceeds from a user fee charged to utility customers who desire to be connected to our water system at a location that did not previously have service.

WAVE POOL ADMISSIONS - Proceeds from the sale of tickets to the public for the use of the wave pool.

WAVE POOL RENTAL - Proceeds from the rental of the City's Wave Pool.

WRECKER PERMITS - Proceeds from individuals desiring a permit to operate a wrecker service in the City.

YOUTH SPORTS - Proceeds from participants in the youth sports program offered by the Parks and Recreation Department.



CHART OF OPERATING EXPENSE (EXPENDITURE) ACCOUNTS

- 1010 **REGULAR EARNINGS** - Compensation to employees for work performed up to 40 hours per week. Also includes pay for vacation, sick and other paid time off.
- 1011 **SEASONAL EARNINGS** – Account used exclusively by the Recreation Division to capture the costs associated with summer time employees.
- 1012 **SICK BUY BACK** – Account is used for the City’s sick buy back program. An annual payment of 48 hours of sick time, provided they have that amount accrued, is paid to full-time employees who have 10 years or more of service to the City. The program is an effort to reduce the sick time liability on the City’s books.
- 1013 **AUTOMATIC OVERTIME** – Account used exclusively by the Emergency Medical Services Division to capture the costs associated with FSLA scheduled overtime for the paramedics.
- 1015 **RELIEF** - Account used exclusively by the Emergency Medical Services Division to capture the costs associated with relief personnel.
- 1020 **OVERTIME** - Compensation to employees for work performed in excess of 40 hours per week.
- 1025 **OCU OVERTIME** - Overtime incurred by the Organized Crime Unit. These costs are reimbursable by grant revenue and are kept separate for reporting purposes.
- 1030 **CERTIFICATION** - Compensation to selected employees for obtaining advanced training and qualifications.
- 1035 **LONGEVITY** - Compensation to employees with more than one year of service. The amount is four dollars per month for each year of service after the first year.
- 1040 **CLOTHING ALLOWANCE** - Clothing cost for employee uniforms.
- 1041 **TOOL ALLOWANCE** - Compensation to employees for costs associated with purchase of specialized tools.
- 1042 **CAR ALLOWANCE** - Compensation to employees who utilize their personal vehicle in conducting City business.
- 1043 **MOTORCYCLE ALLOWANCE** - Compensation to employees who utilize their personal motorcycle in conducting City business.
- 1044 **CLEANING ALLOWANCE** - Compensation to employees to offset cleaning cost for employee uniforms.
- 1055 **TERMINATION PAY (SICK/VAC)** - Cost incurred to pay terminated employees their accrued sick and vacation liability.
- 1060 **FICA** - City's contribution to social security.
- 1065 **RETIREMENT** - City's contribution to the Texas Municipal Retirement System.
- 1066 **VOLUNTEER FIREMEN RETIREMENT** - City's retirement contribution for volunteer fire fighters.
- 1070 **WORKERS COMPENSATION** - Workman's compensation coverage for employees.
- 1075 **UNEMPLOYMENT COMPENSATION** - Unemployment cost associated with terminated employees.

CHART OF OPERATING EXPENSE 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.
- 2018 **COMPUTER SUPPLIES** - Cost incurred for the operation of microcomputers in the various divisions. Included in this account are computer paper and ribbons.
- 2019 **TRAINING FIELD SUPPLIES** - Cost incurred for the operation of the Fire Training Facility.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 2030 **SMALL PARTS** - Cost incurred in the purchase of expendable small parts. Used exclusively by the Vehicle Maintenance Division.
- 2031 **ATHLETIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the athletic program.
- 2032 **AQUATIC SUPPLIES** - Cost incurred for supplies and other small items used in the performance of the Aquatic program.
- 2036 **SPECIAL OLYMPICS (SPORT)** - Cost incurred for supplies and other miscellaneous items used in the performance of the SPORT program.
- 2040 **VEHICLE MAINTENANCE** - Automotive parts used by the Vehicle Maintenance Division in the repair of vehicles.
- 2050 **SAFETY** - Miscellaneous items used in the promotion of safety.
- 2055 **EMS DRUGS AND SUPPLIES** - Medical and related supplies used by the Emergency Medical Services Division in providing emergency medical care.
- 2056 **MEDICAL OXYGEN** - Oxygen supplies used by EMS in providing emergency medical care.
- 2075 **TOURISM DEVELOPMENT** – Used for the Hotel/Motel Fund and the Economic Development Fund to account for costs incurred for the marketing and promotion of tourism and development within the City of La Porte.
- 2076 **CITY MAPS** – Used for the Hotel/Motel Fund to account for costs associated with the publication of City maps.
- 2077 **FIREWORKS** – Used for the Hotel/Motel Fund to account for costs related to the annual 4th of July Fireworks display and celebration.
- 2078 **CONFIDENTIAL FUNDS** – Used by the Police Department for investigational purposes, such as the purchase of information, services or evidence. Strict guidelines for use of these funds are adhered to.
- 2090 **MACHINERY/TOOLS/EQUIPMENT** - Non-capital expenditures for machinery, tools and equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are calculators and cameras.
- 2091 **OFFICE FURNITURE** - Non-capital expenditures for office furniture that do not meet the \$5,000 minimum expenditure requirement. Items included in this account are chairs, desks and file cabinets.
- 2093 **COMPUTER EQUIPMENT** – Non-capital expenditures for computer equipment not meeting the \$5,000 minimum expenditure requirement. Included in this account are personal computers, printers, copiers and fax machines.
- 3001 **MEMBERSHIPS AND SUBSCRIPTIONS** - Memberships to professional organizations and subscriptions to professional publications.
- 3020 **TRAINING/SEMINARS** - Cost incurred in keeping personnel current with professional methods and includes business transportation, lodging, and meals for city personnel while attending seminars.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 3021 **SPECIAL COMMISSIONS** – Travel and training related expenses for citizen or volunteer committees.
- 3022 **EMPLOYEE TRAINING** – Cost incurred for training provided by Human Resources to all employees.
- 3023 **COMPLIANCE TRAINING** – Cost incurred for training mandated by state or federal law and provided by Human Resources to all employees.

- 4001 **OFFICE EQUIPMENT** - Rental and maintenance cost incurred for office equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account are maintenance agreements for printers, copiers and fax machines.
- 4002 **MACHINERY/TOOLS/EQUIPMENT**- Rental and maintenance cost incurred for miscellaneous machinery and equipment, excluding supplies required for their operation that are accounted for in account 2015. Included in this account is the recharging of fire extinguishers.
- 4003 **RADIOS AND BASE STATIONS** - Cost incurred for rental, maintenance and repair of radios and base stations, excluding supplies required for their operation that are accounted for in account 2015.
- 4005 **METERS** - Cost incurred for maintenance and repair of water meters.
- 4006 **HEATING AND A/C EQUIPMENT** - Cost incurred for maintenance and repair of heating and air conditioning equipment. Repair costs exceeding \$5,000.00 should be capitalized and charged to account 8002.
- 4007 **FIRE HYDRANTS** - Cost incurred for maintenance and repair of fire hydrants.
- 4008 **PUMPS/MOTORS** - Cost incurred for maintenance and repair of pumps and motors. Repair costs exceeding \$5,000.00 should be capitalized and charged to account 8021.
- 4010 **RECREATION/EDUCATION EQUIPMENT** - Cost incurred for maintenance and repair of recreational and educational equipment.
- 4011 **BUILDING MAINTENANCE** - Cost incurred for maintenance and repair of buildings. Included in this account are replacement of existing carpet, paint, electrical repairs and roof repairs. Does not include light bulbs and batteries, they are charged to account 2015. Repairs exceeding \$5,000.00 should be capitalized and charged to account 8002.
- 4012 **WATER LINE MAINTENANCE** - Cost incurred for maintenance and repair of water lines.
- 4013 **SEWER LINE MAINTENANCE** - Cost incurred for maintenance and repair of sewer lines.
- 4015 **PAVING** - Cost incurred for maintenance and repair of streets, curbs, gutters and other paved surfaces.
- 4017 **SEWER PLANT LIFT STATIONS** - Cost incurred for maintenance and repair of sewer plant and related lift stations.
- 4018 **PARK GROUNDS** - Cost incurred for maintenance and repair of park grounds.
- 4019 **RENTAL OF EQUIPMENT** - Cost incurred for rental and maintenance of equipment not specifically identified above. Included in this account is the rental of pagers.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 4020 **MOTOR POOL LEASE FEES** - Lease fees paid by the various divisions for usage of equipment from the city's motor pool.
- 4021 **VEHICLE MAINTENANCE: OUTSIDE CONTRACTS** - Cost incurred for outside body repair on city vehicles.
- 4022 **RENT: BUILDING/LAND** - Cost incurred for rental of buildings and/or land.
- 4030 **VEHICLE MAINTENANCE: FLEET MAINTENANCE** - Cost incurred by the various divisions by the vehicle maintenance fund for the upkeep of their vehicles.
- 4031 **OTHER VEHICLE MAINTENANCE** - Cost incurred by divisions that elect to perform selective vehicle maintenance.
- 4050 **COMPUTER HARDWARE** - Maintenance cost for the City's computer hardware.
- 4055 **COMPUTER SOFTWARE** - Maintenance cost for the City's computer software. Also includes cost for computer software and updates not meeting the criteria for a fixed asset.
- 4060 **COMPUTER LEASE FEES** - Lease fees paid by the various divisions for the use and replacement of computer equipment.
- 4065 **COMPUTER MAINTENANCE FEES** - Cost incurred by the various divisions by the technology fund for the upkeep of computer equipment and phones.
- 4070 **EMERGENCY MANAGEMENT** - Cost incurred for the operation of emergency management.
- 4080 **BUILDING SECURITY** – Costs incurred by Municipal Court for building security.
- 4081 **TECHNOLOGY** – Costs incurred for technological enhancements for the Municipal Court.
- 5001 **AUDIT** - Cost incurred for professional services related to accounting.
- 5002 **ENGINEERING** - Cost incurred for professional services related to engineering.
- 5003 **LEGAL**-Cost incurred for professional services related to legal services. Includes City Attorney and court costs.
- 5004 **CONSULTING** - Cost incurred for professional services related to consulting.
- 5005 **PERSONNEL SERVICES** - Cost incurred for professional services related to personnel services.
- 5006 **FISCAL SERVICES** - Cost incurred for professional services related to fiscal services.
- 5007 **OTHER PROFESSIONAL SERVICES** - Cost incurred for professional services not specifically identified elsewhere.
- 5008 **MEDICAL SERVICES** - Cost incurred for pre-employment physicals and drug tests.
- 5009 **JUDICIAL SERVICES** - Cost incurred for Judicial Services in the Municipal Court operation.
- 5010 **CITY PROSECUTOR** - Cost incurred for providing prosecution for violators of city ordinances.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 5011 **CLAIMS ADMINISTRATION** - Cost incurred to have a third party administer the City's medical insurance plan.
- 5012 **PROPERTY RESALE SERVICES** – Payment of property taxes to entities for property acquired by the City for the City's use.
- 5013 **PROPERTY APPRAISAL** – Cost incurred by City to have value of property determined by a third party.
- 5014 **ECONOMIC DEVELOPMENT** – Cost incurred for professional services used in conjunction with economic development.
- 5017 **ANNUAL RETREAT COSTS** – Costs incurred for the annual City Council retreat.
- 6001 **UNIFORM/TOWEL CLEANING** - Cost incurred for rental and cleaning of uniforms for selected city employees and cleaning of towels.
- 6002 **PRINTING AND REPRODUCTION** - Cost charged to the various city divisions for printing of forms and photocopy charges.
- 6003 **LEGAL NOTICES** - Cost incurred in the publication of legal notices and other information as required by state law.
- 6004 **ELECTIONS** - Cost related to city elections.
- 6005 **ADVERTISING** - Cost incurred in the advertising of information required by the various city divisions.
- 6006 **MISCELLANEOUS** - Cost incurred for miscellaneous items, including wrecker service and Special Olympics.
- 6007 **INSURANCE - LIABILITY** - Cost incurred to provide various types of liability insurance.
- 6008 **JURY FEES/COURT COSTS** - Cost incurred to provide jury trials.
- 6009 **LANDFILL CHARGES** - Cost incurred to dispose of solid waste at the landfill.
- 6010 **JANITORIAL SERVICES** - Cost incurred to provide for the cleaning of various city facilities by outside contractors.
- 6011 **CLAIMS PAID** - Cost of medical claims paid on behalf of employees and dependents.
- 6012 **RE-INSURANCE** - Cost of an umbrella insurance police for employee and dependent medical insurance.
- 6013 **TCEQ REQUIREMENTS** - Cost incurred in meeting the various requirements of the Texas Commission on Environmental Quality.
- 6014 **LIBRARY COSTS** – Costs associated with the City of La Porte Public Library.
- 6015 **COMMUNITY FESTIVALS** – Costs incurred for various Community Festivals within the City of La Porte.
- 6016 **CHAMBER OF COMMERCE** – Cost incurred to remit a portion of Hotel Occupancy Taxes to the Chamber of Commerce per a written agreement between the City and the Chamber.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 6017 **EDUCATIONAL FACILITIES** – Used in the Tax Increment and Reinvestment Fund to account for a portion of property taxes collected for the La Porte ISD.
- 6020 **EXPIRED INVENTORY** - Cost incurred in disposing of obsolete or damaged inventory.
- 6021 **DANGEROUS BUILDINGS** – Costs associated with the demolition of dangerous buildings.
- 6022 **CITIZEN CLAIMS** – Cost incurred in the payment of monies directly to providers/claimants by the City in lieu of insurance.
- 6041 **SPECIAL EVENTS** - Cost incurred in the operation of special events.
- 6070 **APPRECIATION PROGRAM** - Cost incurred related to the City's employee appreciation program.
- 6071 **SERVICE AWARDS** - Cost incurred for the purchase of service awards for long tenured employees.
- 6072 **SAFETY RECOGNITION PROGRAM** - Cost incurred for the purchase of items related to the safety program.
- 6091 **BAD DEBT EXPENSE** - Cost incurred related to the disposal of uncollectible account receivable accounts.
- 7001 **ELECTRICAL** - Cost for electrical power service provided to city facilities.
- 7002 **NATURAL GAS** - Cost for natural gas service provided to city facilities.
- 7003 **TELEPHONE** - Cost associated with providing basic telephone and cellular phone service, rental agreements and long distance service to city divisions.
- 7004 **WATER** - Cost for water consumption provided to city facilities.
- 7005 **MISCELLANEOUS UTILITIES** - Cost for miscellaneous utilities not listed above.
- 7006 **CONTRACT SEWER** - Cost for having a portion of the City's sewage treated at a remote location.
- 7007 **HISTORICAL UNDERUTILIZATION** – Used to account for a historical underutilization of water when compared to amounts budgeted.
- 8001 **BUILDING ACQUISITIONS** - Cost to purchase buildings.
- 8002 **BUILDING IMPROVEMENTS** - Cost associated with additions and improvements to existing buildings. Costs recorded in this account are considered capital expenditures and have a minimum threshold of \$5,000.00 per project. Improvement projects less than \$5,000.00 are recorded in account 4011.
- 8011 **OFFICE EQUIPMENT** - Cost to purchase office equipment exceeding \$5,000.
- 8012 **WATER TAPS** - Cost associated with the installation of water taps.
- 8013 **SEWER TAPS** - Cost associated with the installation of sewer taps.
- 8014 **WATER LINE REPLACEMENT** - Cost incurred to replace existing water lines.
- 8015 **SEWER LINE REPLACEMENT** - Cost incurred to replace existing sewer lines.

CHART OF OPERATING EXPENSE ACCOUNTS (CONTINUED)

- 8021 **MACHINES, TOOLS & EQUIPMENT** - Cost associated with the acquisition of various machines, tools and equipment exceeding \$5,000.
- 8023 **COMPUTER EQUIPMENT** - Cost for new computer equipment exceeding \$5,000.
- 8026 **METERS AND BOXES** - Cost associated with purchase of water meters and water meter boxes.
- 8027 **TRAFFIC CONTROL DEVICES** - Cost associated with the control of traffic, including the building and maintenance of traffic humps and other similar projects.
- 8028 **FIRE HYDRANTS** - Cost for purchase of fire hydrants.
- 8029 **PAVING** - Cost associated with the building of streets, curbs gutters and paving of other similar projects including sidewalks.
- 8031 **LAND ACQUISITIONS** - Cost to purchase land.
- 8032 **LAND IMPROVEMENTS** - Cost associated with land improvements. This account includes the planting of trees and installation of fencing.
- 8050 **MOTOR VEHICLES** - Cost to acquire motor vehicles.
- 8060 **RECREATION EQUIPMENT** - Cost to acquire recreational equipment.
- 9001-
9041 **TRANSFERS TO OTHER FUNDS** - Administrative transfers to other Funds.
- 9037 **TRANSFER FOR DEBT SERVICE** - A transfer from the Utility Fund to the Utility Debt Service Fund to pay for Revenue Bonds and the General Debt Service Fund to pay for Water/Wastewater and Tax Bonds assumed in previous annexations.
- 9038 **DEBT SERVICE - SERIES I** - A transfer for debt service requirements of the La Porte Area Water Authorities Series I debt.
- 9039 **DEBT SERVICE - SERIES II** - A transfer for debt service requirements of the La Porte Area Water Authorities Series II debt.
- 9050 **CONTINGENCY** - Used by administration to record costs incurred that are infrequent and were unforeseen at budget preparation time.
- 9051 **EMERGENCY RESPONSE** – To record costs incurred due to a disaster of some sort, such as hurricane.
- 9072 **OPERATORS AGREEMENT** – To account for payments, agreed upon by the City of La Porte and the La Porte Area Water Authority, for the operation, maintenance, repair and management of the LPAWA property.
- 9080 **BILLING FOR CAPITAL RESERVE** - A billing to the three member cities of the La Porte Area Water Authority that is set aside as a reserve for future capital expansion.
- 9997 **SPECIAL PROGRAMS** - A Finance tool used as a space holder for new programs until the money is rolled into appropriate account.