

DISCOVER PORT LAVACA, TEXAS



ANNUAL BUDGET
2017-2018

CITY OF PORT LAVACA, TEXAS

ANNUAL OPERATING BUDGET

FOR FISCAL YEAR 2017-2018

This budget will raise more property taxes than last year's budget by \$27,075 (.00%), and of that amount, \$_____ is tax revenue to be raised from new property added to the tax roll this year.

City Council Voted on September 25, 2017

The members of the governing body voted on the adoption of the budget as follows:

Record of Vote	Adopted of Budget	Ratification of Property Tax Increase	Setting of Property Tax Rate
Mayor Jack Whitlow*	Not Voting	Not Voting	Not Voting
Mayor Pro-Tem Ken Barr	X	N/A	X
Jerry Smith	X	N/A	X
Tim Dent	X	N/A	X
Jan Reagan	X	N/A	X
Rosie Padron	X	N/A	X
Jim Ward	X	N/A	X

*Note: Mayor Jack Whitlow only votes in the event of a tie.

Tax Rate Information	Adopted FY 2016-2017	Adopted FY 2017-2018
Property Tax Rate	.7900	.7944
Effective Rate	.7996	.7944
Effective M&O Tax Rate	.7219	.7200
Debt Rate	.0777	.0744
Rollback Tax Rate	.8706	.8678

Debt service requirements for the City of Port Lavaca are currently \$.0744 of the current **adopted** property tax rate of **\$.7944**. Even though the City has four outstanding general obligation debt issues, the 2012 is the only issue paid by property taxes. At the end of Fiscal Year 2017-2018, outstanding general obligation bond and certificates of obligation bonds will be \$6,334,467 however, only \$1,691,326 is currently supported by property taxes.

The 17-18 Debt Service Requirement to be paid by property taxes is \$325,525. See Debt rate (.0744) requirement above.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Port Lavaca
Texas**

For the Fiscal Year Beginning

October 1, 2015

A handwritten signature in cursive script, reading "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Port Lavaca, Texas for its annual budget for the fiscal year beginning October 1, 2015. 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.

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

How to use this Book

We understand how difficult it can be to find what you're looking for in such a complex document. We've made every effort to provide an easy way to navigate through this document to areas of interest.

The City of Port Lavaca's Annual Budget is divided into the following eleven (11) sections:

Budget Message

This section contains the City Manager's Budget Transmittal Letter and a summary narrative of the budget plan.

City Profile

This section provides our organizational chart, the City's history and information about our City today.

Budget Summaries

This section depicts the "big picture" of city wide revenue and expenditures, reflects the changes in fund balance or working capital for each budgeted fund and provides comparison to prior year.

Revenue Assumptions and Trends

This section provides revenue descriptions, trends and assumptions for major revenue line items. Detailed revenue information can be found within each respective fund.

General Fund

The General Fund is the general operating fund of the City. This section provides a three (3) year comparative summary and detailed information for revenue and expenditures. You will also find each operating department's mission, upcoming goals, budget history, performance measures and major additions related to the General Fund.

Enterprise Funds

This section provides a three (3) year comparative summary and detailed information for revenue and expenditures. You will also find each department's mission, upcoming goals, budget history, performance measures and major additions related to the Public Utility, Beach and Port Commission Funds.

Special Revenue Funds

This section includes special revenues such as the Hotel/Motel, Forfeiture, Building Security, Economic Development Fund, Redflex Traffic, Court Technology Fund and Juvenile Case Manager Fund. These funds are legally restricted for certain purposes.

Capital

This section provides current year capital expenditures and projects for all major funds and the City's Five Year Capital Improvement Plan.

City Wide Debt

This section provides summary and detailed information on all debt issued and each annual debt service obligation by fund.

Statistical Information

This section provides statistical and historical information.

Appendix

This section provides the City's budgetary and financial policies, personnel staffing and compensation plan, glossary of terms, acronyms and index.

TABLE OF CONTENTS

(Hard copy only)

Budget Message.....	1
City Profile.....	9
<i>Elected Officials.....</i>	9
<i>Mission and Vision.....</i>	11
<i>Strategic Plan and Goals</i>	12
<i>City Officials.....</i>	17
<i>Organizational Chart.....</i>	18
<i>History Of Port Lavaca.....</i>	19
<i>Snapshot of Port Lavaca Today.....</i>	21
<i>Demographic Overview</i>	23
Budget Summaries.....	25
<i>Budgetary Fund Structure.....</i>	25
<i>Combined Budget Overview.....</i>	26
<i>Changes in Fund Balance/Working Capital.....</i>	27
<i>Combined Revenue and Expenditures Summary.....</i>	28
Revenue Assumption and Trends.....	31
<i>General Fund Revenue.....</i>	31
<i>Enterprise and Special Revenue Funds.....</i>	35
General Fund.....	37
<i>General Fund Revenue.....</i>	37
<i>General Fund Expenditures by Function.....</i>	40
<i>Departmental Summaries.....</i>	42
City Council.....	42
City Manager.....	44
City Secretary.....	46
Human Resources.....	48
Municipal Court.....	50
Economic Development.....	52
Finance.....	54
City Hall.....	57
Police.....	58
Fire.....	61
Animal Control.....	64

TABLE OF CONTENTS

Code Enforcement.....	66
Streets.....	68
Parks.....	70
Bauer Center	72
Non-Departmental.....	74
Enterprise Funds.....	75
<i>Public Utility Fund Revenue.....</i>	<i>76</i>
<i>Public Utility Expenditures by Function.....</i>	<i>78</i>
<i>Public Utility Fund Departmental Summaries.....</i>	<i>80</i>
Utility Billing.....	80
Maintenance.....	83
Wastewater.....	85
Non-Departmental.....	87
<i>Beach Fund Revenue.....</i>	<i>90</i>
<i>Beach Fund Expenditures.....</i>	<i>92</i>
<i>Beach Fund Departmental Summary.....</i>	<i>93</i>
Beach Operations.....	93
<i>Port Commission Fund Revenue.....</i>	<i>96</i>
<i>Port Commission Fund Expenditures.....</i>	<i>98</i>
<i>Port Commission Fund Departmental Summary.....</i>	<i>99</i>
Port Commission Operations.....	99
Special Revenue Funds.....	101
<i>Hotel/Motel Fund.....</i>	<i>101</i>
<i>Forfeiture Fund.....</i>	<i>103</i>
<i>Building Security Fund.....</i>	<i>105</i>
<i>Economic Development Fund.....</i>	<i>107</i>
<i>Redflex Traffic Fund.....</i>	<i>109</i>
<i>Court Technology Fund.....</i>	<i>111</i>
<i>Juvenile Case Manager Fund.....</i>	<i>113</i>
Capital.....	115
<i>Capital Improvement Plan.....</i>	<i>115</i>
<i>Five Year Capital Improvement Plan Summary-All Funds.....</i>	<i>116</i>
<i>2015-2016 Project Details.....</i>	<i>118</i>
<i>Operating Capital Outlay By Funds.....</i>	<i>128</i>

TABLE OF CONTENTS

City Wide Debt.....	131
<i>Long-Term Debt</i>	131
<i>Property Tax Supported Debt.....</i>	132
2012 General Obligation Refunding Bond.....	132
<i>Public Utility Fund - Supported Debt.....</i>	133
2007 General Obligation Refunding Bonds.....	133
2007 Combination Tax and Revenue Certificate of Obligation.....	133
2011 General Obligation Refunding Bonds.....	134
2004 Certificates of Obligation.....	135
<i>Port Commission - Supported Debt.....</i>	136
2008 Certificates Of Obligation.....	136
<i>Outstanding Debt Issue By Series.....</i>	137
 Statistical Information.....	 139
 Appendix.....	 173
<i>Budgetary Process and Guidelines.....</i>	173
<i>Budget Planning Calendar.....</i>	174
<i>Summary Description of the Budget Process.....</i>	175
<i>Budget Ordinance.....</i>	181
<i>Tax Rate Ordinance.....</i>	182
<i>Budgetary & Financial Management Policies.....</i>	184
<i>Investment Policy Summary.....</i>	194
<i>Capital Asset Policy.....</i>	195
<i>Resolution Adopting a Five Year Capital Improvement Program.....</i>	199
<i>Compensation and Staffing Plan</i>	200
<i>Long-Term Financial Planning.....</i>	202
<i>Glossary of Terms.....</i>	211
<i>Acronyms.....</i>	215
<i>Index.....</i>	218

Contributors

Inside Back Cover

Mayor and Council Members
City of Port Lavaca

Dear Mayor and Council Members,

As the newest member of TEAM PORT LAVACA, I am privileged to present a balanced budget for FY 2017 – 2018. The following document reflects a General Fund in the amount of \$8.2 million with no increase in taxes and continued service deliveries that can only be described as EXCELLENT.

The City of Port Lavaca is on the leading edge of an economic development boom. The City is fortunate to have elected officials and a professional staff that recognize this tremendous potential for growth and has taken action to accommodate this movement towards a better and brighter future for Port Lavaca.

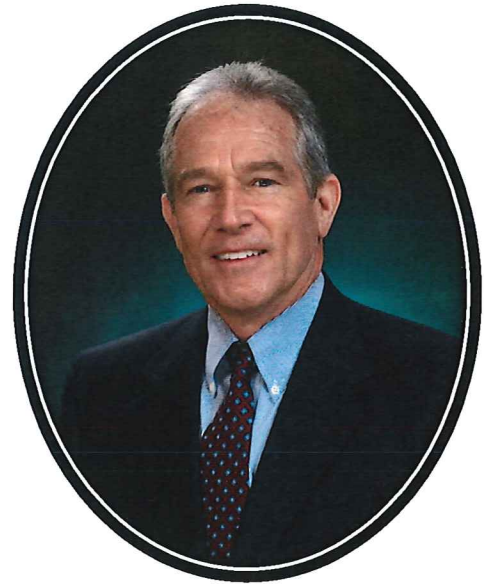
The FY 2017 – 2018 Budget addresses the means by which to facilitate a positive and structured growth that will benefit the citizens of Port Lavaca. Unequivocally, all city departments, including Administration, Economic Development, Public Works, Utilities, Parks, Finance, Building & Code Enforcement, Police, and Fire have been funded at levels that will accommodate maximum controlled growth for the City.

The recent adoption of both a long term Comprehensive Plan and a five year Capital Improvement Plan illustrates the willingness of the elected officials and City Staff to make a sincere commitment to grow the City and create an environment that will improve the quality of life exponentially for the citizens of Port Lavaca.

Please accept the FY 2017 – 2018 budget as an integral component of the city's movement towards a more vibrant and sustainable community. The horizon is extremely bright for the City of Port Lavaca. Let's join hands and continue to build on the successes and partnerships that make our community truly our "Paradise on the Bay."

"LET'S GROW OUR COMMUNITY TOGETHER"

Robert J. Bradshaw
City Manager



What is P.R.I.D.E?

The City's Strategic Plan reflects a theme of our leadership principles and expectations—better known as **"Port Lavaca PRIDE"**. The FY 2011-2012 Budget marked our first year using the theme **"Bringing Back the Pride"**. Since then, each year **"PRIDE"** has continued to be our foundation. At first, "pride" solely focused our budget around any initiative that improved the quality of life for our citizens, thereby bringing improvements back to the community that made residents proud. "Pride" *today* means displaying Passion, Responsibility, Integrity, Desire and Example in all city initiatives. This theme has become the focus of the senior staff and employees-- pride for the community and pride for the job.

Passion: we will have a passion for our community, our vision and our job

Responsibility: we will treat all citizens and our team in a responsible manner

Integrity: we will lead with integrity and follow with encouragement

Desire: we will share the desire to make things better

Example: we will set the right example for our employees and our team

These values support the city's customers-- its citizens. When taking an action, we will consider the following:

- How does this help Mr. or Ms. Citizen?
- How does this help their quality of life?
- How does this help their standard of living?

The strategic plan has continued to set the tone for the budget process that began in March. The City Manager and Key Leader Team reviewed Departmental Business Plans (objectives) from the previous year to determine if the goals/objectives set were attained. Through these discussions, a new set of objectives were placed in each department's business plan in an effort to meet Council's expectations also known as City Council Goal Statements.

These goal statements support the areas of Governance, Quality of Life, Infrastructure, Community and Business Development. More information on the Strategic Plan can be found in the **City Profile** section of this book.

***"To become truly great, one has to stand
with the people, not above them."***

Charles de Montesquieu



Reviewing our Priorities for the 2017-2018 Budget

What did we do last year? Is our budget focus changing?

Our prior year's budget along with previous years budgets have been focused on improving the City's image by adding improvements in City Parks and Waterfront facilities. This was accomplished through numerous public improvement projects such as the following:

- Improvements to Bayfront Peninsula Park (\$500K)
- Construct additional concrete RV sites at Lighthouse Beach Park (\$50K)
- Purchase eight undeveloped waterfront lots (\$250K)
- Removal of six derelict barges located on waterfront (\$500K)

With **PRIDE** still as our central theme, the City's capital budget remained focused on continuing improvements in our parks and waterfront facilities. However, other infrastructure improvement measures were accounted for to assure replacement of aging infrastructure such as streets, waterlines and sewer lines. Most notably was the replacement of water lines for Smith Road, water line improvements on Colorado Street and sewer lines on Commerce Street. Additionally, administrative departments geared budget dollars towards various consulting groups to improve citizen

communication, to review the City's franchise agreements and to develop a comprehensive master plan.

Outlook for the Future

The Calhoun County area is a major industrial hub on the Texas Gulf Coast; serving as a well-developed regional network of interconnecting transportation systems. Industrial sites are served by the Gulf Intracoastal Waterway and branch channels including the Victoria Barge Canal. Calhoun County is located in the middle of the world's largest concentration of petrochemical plants - an area which stretches along the Texas Coast from Corpus Christi to Port Arthur. The strong County industry has helped Port Lavaca maintain a stable revenue growth especially during this time of economic uncertainty.

Many developments are taking place in Port Lavaca and in our extra-territorial jurisdiction (ETJ). With this in mind, the City will focus improvement plans to capitalize on this growth. We will examine infrastructure needs. The City will continue to build “**PRIDE**” programs that will benefit our businesses and citizens. Some of these programs or missions are as follows:

- Park improvements and amenities that support our children and senior citizens
- Support community and business development
- Form partnerships to “braid” community resources
- Promote a community that respects and embraces all cultures
- Rebuild low income homes for residents who qualify through grants

The City’s capital program strategy for infrastructure improvements replaces water and/or sewer lines prior to any street improvements. This has become part of the capital improvement program strategy rolling forward each year. Over the next five years, the City will invest in drainage, streets, parks and wastewater projects through its capital improvements program. Listed below are short and long term objectives:

Replace/Maintain Infrastructure

- Street improvement projects; build reserve to fund a major project every 2-3 years
- Continue with seal coat program
- Lift station upgrades
- Replacement of water/sewer lines using grants and local dollars

Enhance City Parks & Downtown

- Improve Wilson Park and Bayfront Park for enhanced recreational activities
- Add additional RV hookups at Light House Beach
- Demolish abandoned pier at Light House Beach Park
- Replace sidewalks downtown

- Provide incentives (façade grants, historic tax credits) to restore downtown buildings

Environmental Code Improvement

- Continue to budget for demolition of abandoned/dilapidated structures and weed lot compliance
- Improve the housing stock through various incentive programs
- Enforce building codes

Conclusion

With Port Lavaca anchored to its **PRIDE** values—this budget looks ahead with the **P**assion for its community and a **D**esire to build a budget to make things better for its residents and visitors. It is a budget poised for growth. Plans and programs that began five years ago have proven successful and provide a stable foundation upon which to build. This year's budget and corresponding Five Year Capital Plan address our current organization and infrastructure needs. The City is currently working on a comprehensive master plan that will further define the road map of the future well beyond five years. We will continue to improve or add programs that please the citizens we serve. As in years past, we want to thank a very supportive and progressive City Council and the great employees of the City of Port Lavaca without whom none of this would have been possible.

Robert Bradshaw, City Manager

Sandra J Mason, Finance Director



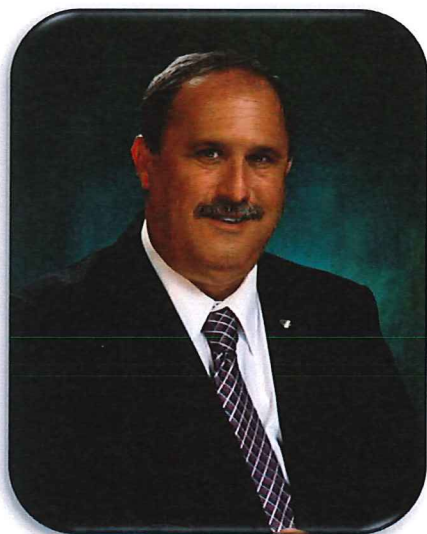
**CITY OF PORT LAVACA
ELECTED OFFICIALS 2017-2018**

The City has a home-rule Council-Manager form of government. The elected body is made up of a Mayor, who is elected at large and six Council Members elected by district. The Mayor is elected for a two-year term while Council Members are all elected for staggered three-year terms. The City Manager is appointed by the City Council and is responsible for implementation of City Council policy and all day-to-day operations of the City.



Jack Whitlow
Mayor

PORT LAVACA
CITY ELECTED OFFICIALS
FY 2017-2018



Jerry Smith
Councilmember, District 1



Tim Dent
Councilmember, District 2



Jan Regan
Councilmember, District 3

Our Mission

Our mission is to make Port Lavaca a desirable place to live through quality services, responsible use of public resources, and a progressive attitude toward community development. With enthusiasm, integrity and vision, we will maintain a safe environment and continually improve the quality of life for all citizens.

Our Vision

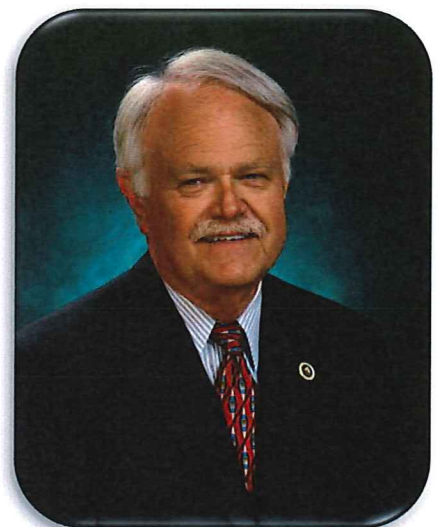
The Mayor and the City Council envision a friendly town on Lavaca Bay where economic and recreational opportunities abound, providing for a wonderful quality of life for both citizens and tourists, rich in history and looking toward a vibrant future!



Rosie Padron
Councilmember, District 4



James Ward
Councilmember, District 5

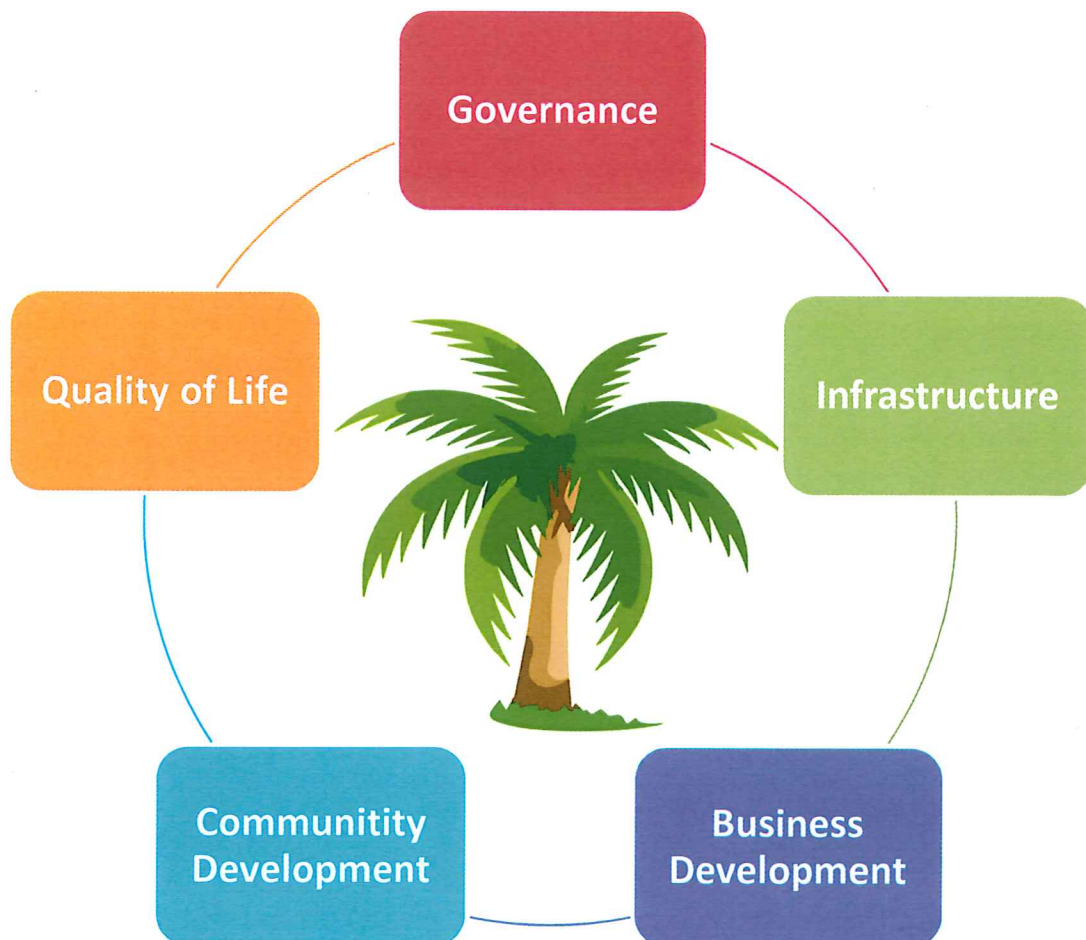


Ken Barr
Councilmember, District 6
Mayor Pro-Tem

Strategic Plan and Goals

Strategic Plan

Port Lavaca adopted a new Strategic Plan on May 14, 2012 consisting of five areas of emphasis (Governance, Infrastructure, Business Development, Community Development, & Quality of Life) shown in the graph below. This plan will enable the City to continue to grow and provide the citizens of Port Lavaca with exceptional service. The graph below depicts each dimension of the plan. The following page shows Council's corresponding strategic goal for this fiscal year.



City Council Area of Emphasis with Associated Goal Statement

Fiscal Year 2017-2018

Governance



Port Lavaca residents are well informed and involved with the affairs of local city government.

Infrastructure



Port Lavaca residents enjoy new streets, sidewalks and other improvements year after year.

Business Development



Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development



Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life



Port Lavaca residents enjoy a safe community with great amenities and affordable living.

Linking Long-Term Goals to Departmental Objectives

For the 2017-2018 Budget, each department has outlined a description of services and aligned themselves with the Council's Goals and the City's Leadership Values better known as Port Lavaca P.R.I.D.E. This theme has become the model for senior staff and employees to meet management expectations.

Passion: we will have a passion for our community, our vision and our job

Responsibility: we will treat all citizens and our team in a responsible manner

Integrity: we will lead with integrity and follow with encouragement

Desire: we will share the desire to make things better

Example: we will set the right example for our employees and our team

In order to succeed in the fulfillment of these goals, department staff compiled their own operational goals and objectives for the coming year. When compared to prior year accomplishments, these goals and objectives help us mark our progress toward the achievement of the City Council's goals. The section below shows the linkage of our short-term departmental objectives to long-term council goals.

City Officials FY 2017-2018

Appointed Offices

Robert Bradshaw

Reymundo Perez

City Manager

Municipal Court Judge

Division Directors

Sandra Mason

Mandy Grant

Joe Reyes

Colin Rangnow

Oscar Pena

Finance Director

City Secretary

Fire Chief

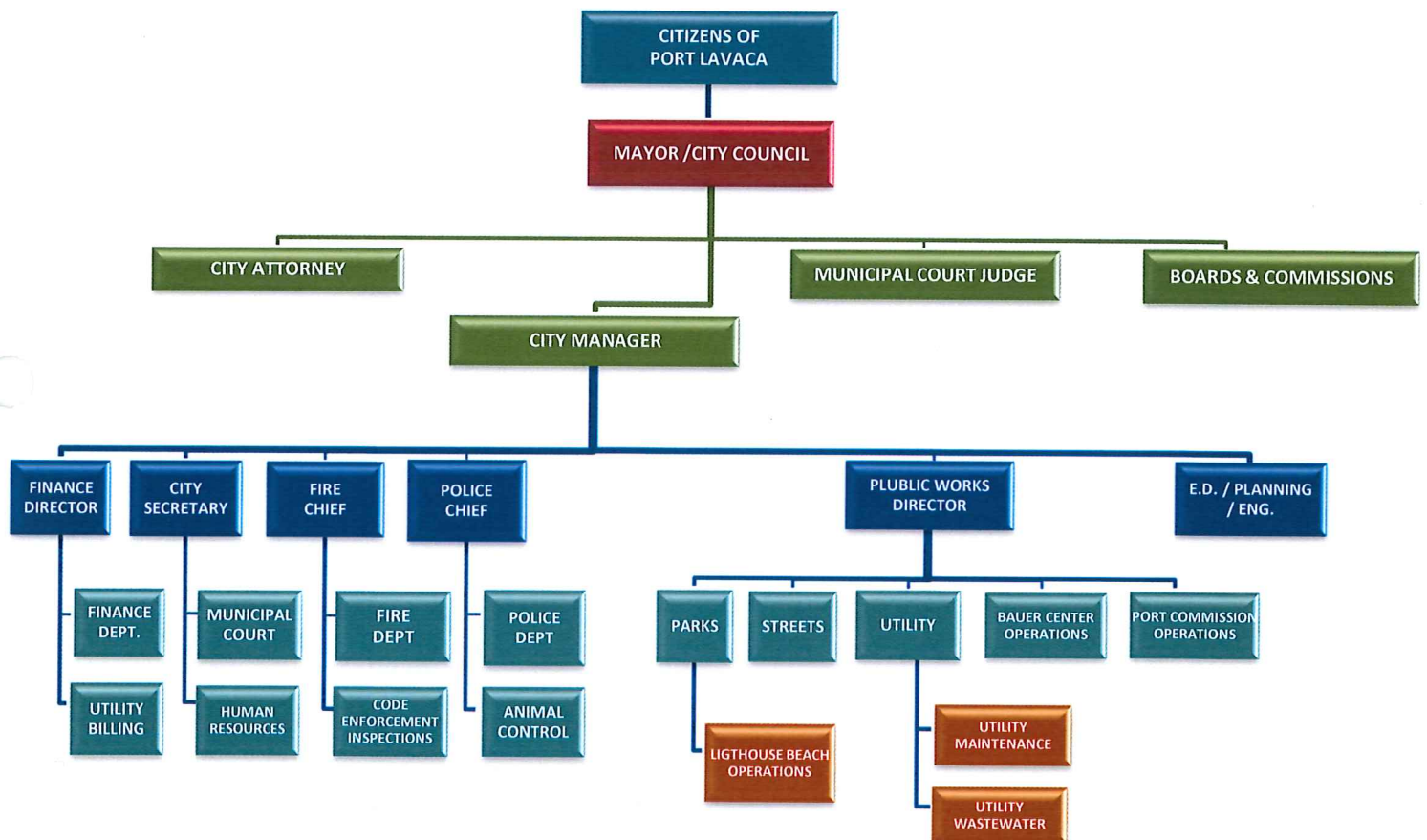
Police Chief

Director of Public Works



Together, Everyone, Achieves, More

Organizational Chart



History of Port Lavaca, Texas

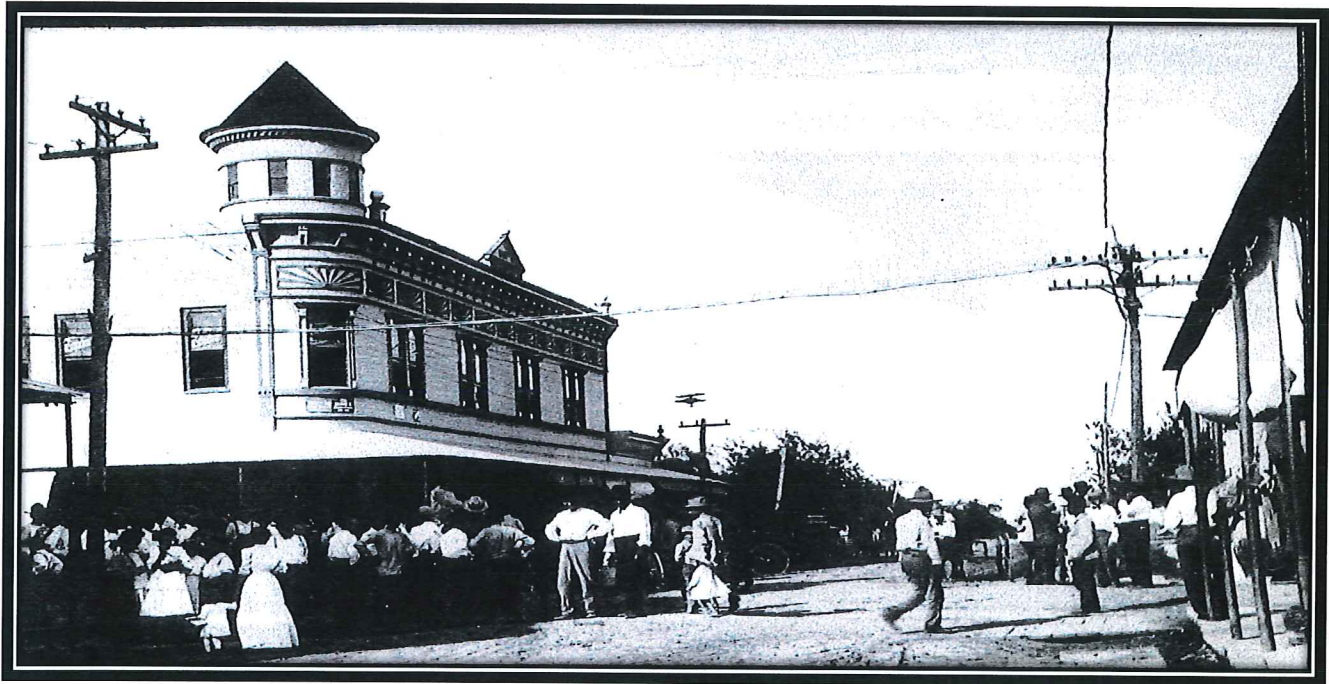
The City of Port Lavaca celebrated 175 years of rich history in 2015.

The area in and around Port Lavaca and adjacent to Lavaca Bay, formally known as San Bernardo Bay, was used by the Spanish as a port from which to expand their missions and military garrisons in the Spanish territory, now known as Texas, in the early 1500s and for some 250 years thereafter.

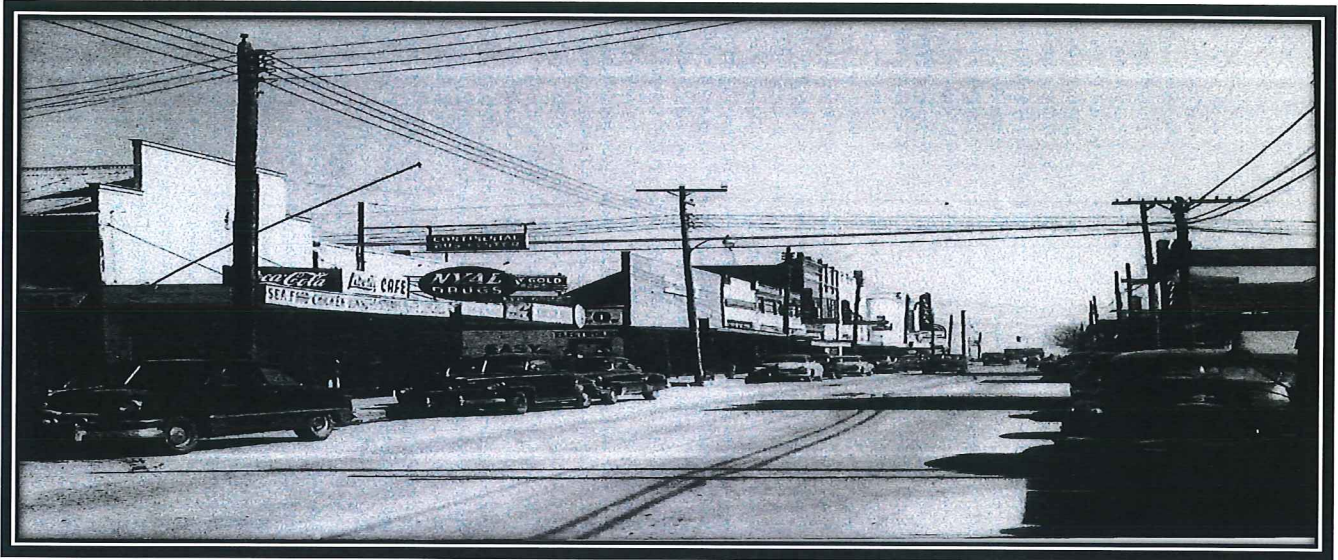
San Bernardo Bay was later renamed Lavaca Bay because of the abundance of buffalo found in the area, which were called cows, *la vaca* being the Spanish words for *the cow*.

The year 1840 is generally accepted by all historians as the date the town of Lavaca officially began. The town was formally laid out and platted in 1842. "In 1846, Calhoun County was created and Lavaca was designated the county seat. The city of Lavaca was incorporated in 1848. Although incorporated as Lavaca, the town was also known as Port Lavaca because of its harbor facilities."

The Gulf Intracoastal Waterway was connected to Port Lavaca in 1913 and a seawall was completed in 1920. Port Lavaca was an active fishing port in the first half of the 20th Century. Shrimp and frozen seafood became major items for export. Natural gas and oil were discovered in 1934 and 1935.



OUR CITY PROFILE



From the late 1940s, major manufacturing began to contribute to Port Lavaca's growth. The Port Lavaca Causeway was opened in 1944.

Port Lavaca has from its origin been a center for the seafood industry and a prominent port. Port Lavaca returned to its origins in 1963 when the Matagorda channel was dredged to a depth of 36 feet from the Gulf to its present terminal near Port Lavaca. Deep water vessels were able to serve the area's major industries. Over 275 deep water vessels visited Port Lavaca in 1997. Port facilities on Lavaca Bay ranked as the fourth largest in the State of Texas.

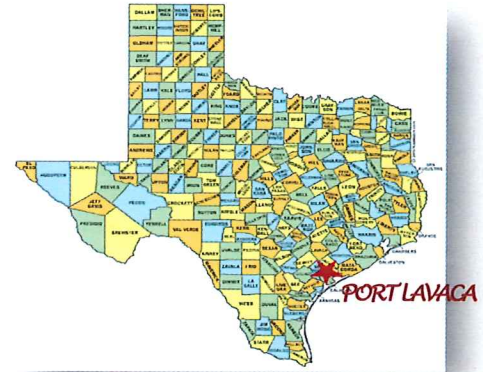
Our thanks to Calhoun County author and historian, Mr. George Fred Rhodes, for so graciously permitting us to quote from his article Brief History of the City of Port Lavaca, Texas, February 26, 1990, published in Port Lavaca, Texas, 150th Birthday Celebration 1840 – 1990.



Snapshot of Port Lavaca Today

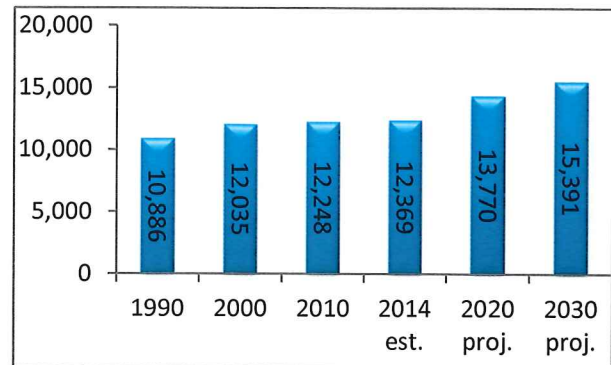
Location

The City of Port Lavaca is the central hub between Houston, Corpus Christi and San Antonio and is the county seat of Calhoun County. Located in the center of the Texas Gulf Coast, the City is about 14 square miles, of which 3.8 miles is along the water.



Population

According to the 2010 census, Port Lavaca is currently home to about 12,248 residents. The graph to the right represents the City's population beginning in 1990 to the estimated 2014, based on the records of the U.S. Census Bureau. The City, according to the Texas Water Development Board is projected to reach 15,391 by 2030. The City has seen slow, but steady growth.



Schools

Port Lavaca is served by the Calhoun County Independent School District (CCISD) and Our Lady of the Gulf Catholic School. The CCISD presently has two Pre-Kindergarten through Fifth grade elementary schools: H.J.M. Elementary and Jackson/Roosevelt Elementary; one Sixth through Eighth grade middle school: Travis Middle School; and two high schools. Calhoun High School serves the Ninth through Twelfth grades. Our Lady of the Gulf Catholic School serves Pre-Kindergarten through 8th grade. Hope High School accommodates mainly students with special needs. The photo above is of Calhoun High School.



OUR CITY PROFILE

Culture and Recreation

Port Lavaca is one of the most family-friendly cities you will ever visit! There is so much to do in this city by the bay. Residents and visitors of all ages may take part in the many diverse activities available. With many fishing tournaments throughout the year, the outdoorsman will find plenty to do. Whether it is fishing, boating or relaxing in the gentle breeze, **Port Lavaca has it all!**

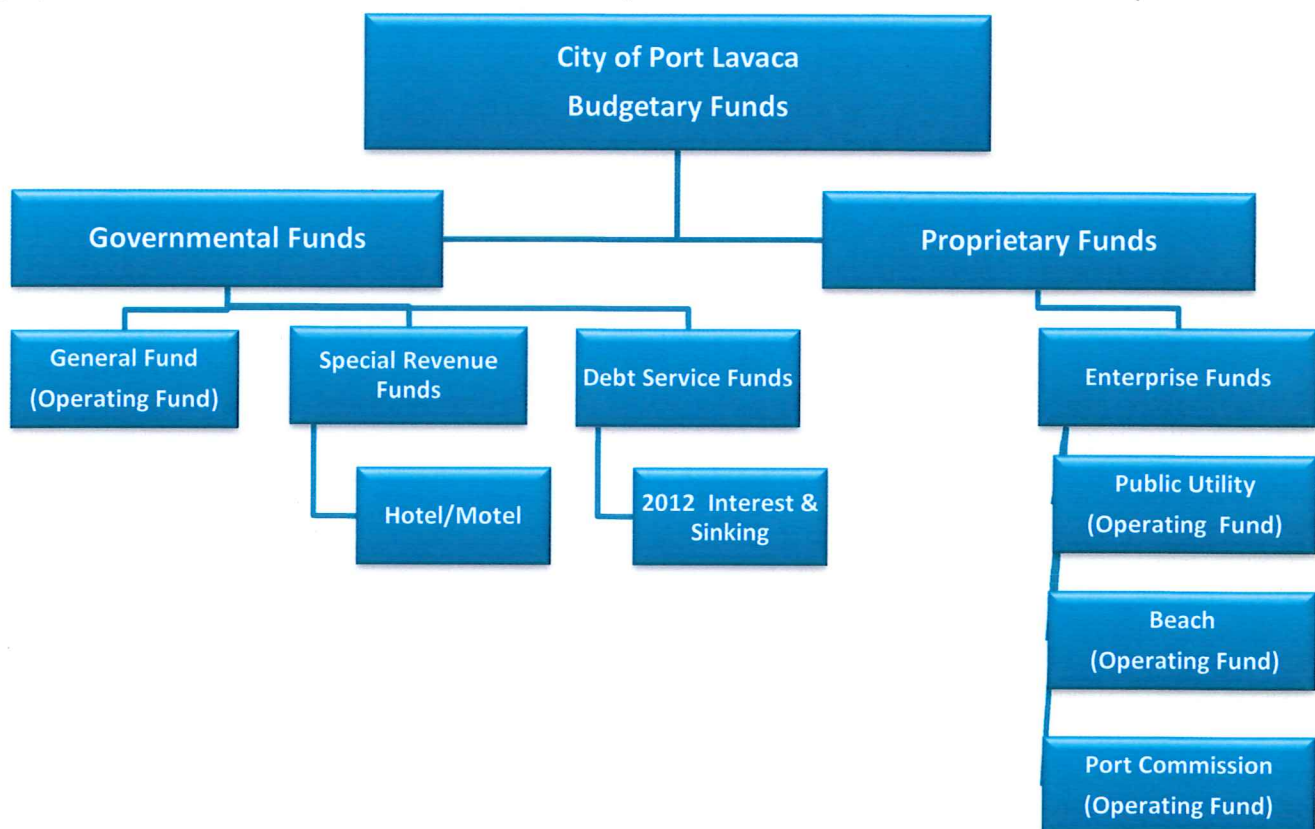
Port Lavaca provides a variety of restaurants ranging from Mexican food to seafood. There is also an excellent golf course at the Hatch Bend Country Club. There are many vacant houses and lots on the bay for those who wish to make Port Lavaca their home.

Port Lavaca has many other amenities to offer including the following: beaches, shopping, movie theater, pool, convention center, a lighthouse and motels.



Budgetary Fund Structure

The illustration below is intended to serve as a “big picture” overview for the City of Port Lavaca’s Fiscal Year 2017-2018 budgeted fund structure. The adopted budget presents four operating funds (General, Public Utility, Beach and Port), one special revenue fund (Hotel/Motel) and one debt service fund (2012 Interest & Sinking). Not all funds of the City are appropriated (i.e., budgeted). Capital projects and most of the City’s special revenue funds are recorded on a project length basis as opposed to annual appropriation. Each fund is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The budgeted funds of the City can be divided into two categories: governmental funds and proprietary funds. Governmental Funds are supported primarily with taxes while proprietary funds are supported by user charges. Operating funds provide for the day to day operations of the City. They account for all routine expenditures and capital outlay items. Debt service funds, also known as interest and sinking funds, are governmental type funds used for the accumulation of resources to pay off long-term debt. Special Revenue funds, such as the Hotel/Motel, are used to account for the proceeds of specific revenue that are legally restricted to expenditures for specified purposes. A more in-depth explanation of the budget is depicted with graphs, charts and a narrative of revenue and expenditures within the detail of each respective fund.



BUDGET SUMMARIES

Combined Budget Overview

The Fiscal Year 2017-2018 budget for all appropriated funds totals \$16,853,192 in revenues and expenditures, including transfers between funds. The goal of the budget process is to provide a balanced budget, in which expenditures do not exceed revenues.

The table below shows an overview of FY 2017-2018 Budget by Funds as it compares to the prior year.

	Amended Budget FY 16-17	Adopted Budget FY 17-18	Variance	Variance By %
General Fund	9,915,000	8,239,969	-1,675,031	-17%
2012 Interest & Sinking Fund	327,000	325,825	-1,175	0%
Public Utility Fund	5,741,000	6,702,986	961,986	17%
Beach Fund	332,000	345,750	13,750	4%
Port Commission	474,000	643,662	169,662	36%
Hotel/Motel Fund	400,000	595,000	195,000	49%
Total Budget	17,189,000	16,853,192	-335,808	-2%



BUDGET SUMMARIES

Combined Revenue and Expenditures Summary

	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	% Change Amended Budget to Adopted Budget
Funding Sources					
Property Tax	4,031,704	3,921,000	4,101,500	4,131,025	5.36%
Sales and Use Tax	2,510,153	2,600,000	2,565,000	2,204,988	-15.19%
Franchise Tax	611,399	583,500	569,650	583,500	0.00%
Hotel/Motel Tax	403,714	400,000	3375,000	400,000	0.00%
Licenses and Permits	109,635	86,000	216,750	86,500	0.58%
Service Charges	6,236,385	6,049,000	7,722,290	5,981,000	-1.12%
Fines & Forfeitures	420,598	400,000	370,005	346,000	-13.50%
Other Revenue	284,309	2,342,000	2,561,972	2,176,872	-7.05%
Grant & Contributions	260,106	259,800	261,150	259,800	0.00%
Interfund Transfers	635,603	547,700	573,237	683,507	24.80%
Total Revenues & Transfers	15,503,607	17,189,000	19,316,554	16,853,192	-1.95%
Expenditures					
General Government	995,447	1,130,204	933,065	974,692	-13.76%
Streets	1,898,409	3,284,200	2,974,260	2,014,935	-38.65%
Public Safety	3,051,724	3,214,238	3,018,693	3,747,094	16.58%
Parks & Recreation	987,846	1,402,600	1,564,204	1,261,227	-10.08%
Non-Departmental	1,388,322	1,542,758	1,204,894	913,596	-40.78%
Water & Sewer	4,627,980	5,741,000	4,747,051	6,702,986	16.76%
Port Commission	413,114	474,000	446,625	643,662	35.79%
Hotel Motel	452,415	400,000	426,215	595,000	48.75%
Total Expenditures & Transfers	13,815,258	17,189,000	15,315,007	16,853,192	-1.95%
Net Revenue (Expenditures)	1,688,349	0	4,001,547	0	
Beginning Balances	13,295,996	14,984,345	14,984,345	18,985,892	
Ending Balances	14,984,345	14,984,345	18,985,892	18,985,893	26.70%

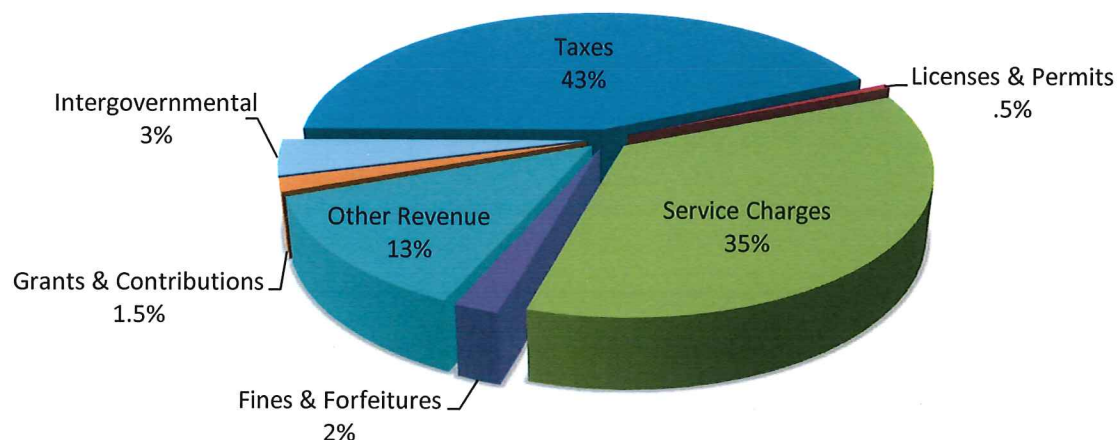
The following pages provide summaries related to City Wide Revenue and Expense by receipt type and by function.

City Wide Revenue

The FY 2017-2018 budgeted revenues total \$16,853,192, which is down \$335,808 over prior year FY 2016-2017 budget. The use of less reserves to fund current year capital projects attributes for this decrease. The largest revenue source fund is taxes which represents 43% of the total revenue. Detail of each revenue source fund can be found in the revenue section of this book.

Revenue by Receipt Type	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Taxes (Property, Sales, Franchise, Hotel/Motel)	8,003,733	7,267,500	7,581,525	7,504,500
Licenses & Permits	105,244	83,200	115,265	86,000
Service Charges	6,441,310	5,858,000	6,216,330	6,049,000
Fines & Forfeitures	371,331	373,200	404,550	400,000
Other Revenue	354,470	3,287,100	212,310	2,342,000
Grants & Contributions	267,997	258,800	260,911	259,800
Intergovernmental	1,197,622	581,500	581,500	547,700
Total Revenue	16,741,707	17,709,300	15,372,391	17,189,000

Where do we get our dollars?



001-GENERAL FUND

FINANCIAL SUMMARY

FINANCIAL SUMMARY		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY							
TAXES		7,217,350.78	6,828,135.28	6,777,500.00	7,036,552.69	6,593,688.00	
LICENSES & PERMITS		105,243.72	109,635.39	86,000.00	231,321.13	86,500.00	
USER & SERVICE CHARGES		89,451.00	88,775.00	52,000.00	80,846.00	67,000.00	
FINES & FORFEITURES		274,479.41	317,650.97	308,000.00	266,720.52	261,000.00	
OTHER REVENUE		115,619.47	79,941.03	2,235,122.95	182,012.33	290,474.00	
GRANT AND CONTRIBUTION R		267,996.99	258,106.16	257,800.00	257,973.43	257,800.00	
INTERGOVERNMENTAL REVENUE		1,197,621.61	635,602.93	547,700.00	548,230.00	683,507.00	
** TOTAL REVENUE **		9,267,762.98	8,317,846.76	10,264,122.95	8,603,656.10	8,239,969.00	
EXPENDITURE SUMMARY							
CITY COUNCIL							
PERSONNEL SERVICES		27,611.81	27,204.53	29,894.00	28,808.39	31,071.00	
MATERIALS & SUPPLIES		428.56	379.72	0.00	492.53	500.00	
50010521.01 OFFICE	PERMANENT NOTES:						
	MINUTE BOOKS						
SERVICES		1,025.20	1,330.66	1,150.00	1,417.29	1,250.00	
50010531.01 TRAVEL & TRAINING	PERMANENT NOTES:						
	TML REGIONAL MEETINGS						
	TML CONFERENCE BUDGETED IN NON-DEPARTMENTAL						
50010536.02 TELEPHONE	PERMANENT NOTES:						
	MAYOR'S CELL PHONE						
TOTAL CITY COUNCIL		29,065.57	28,914.91	31,044.00	30,718.21	32,821.00	
CITY MANAGER							
PERSONNEL SERVICES		193,624.09	223,217.18	191,850.00	158,008.07	66,757.00	
MATERIALS & SUPPLIES		409.84	1,130.59	700.00	1,374.57	700.00	
SERVICES		5,986.73	5,355.82	9,000.00	5,490.77	9,000.00	
50020531.01 TRAVEL & TRAINING	PERMANENT NOTES:						
	TCMA CONFERENCE						
	TCMA REGIONAL MEETINGS (QTRLY)						
	LEGISLATIVE MEETINGS (NEW)						
50020531.04 DUES, SUBSCR., & PUBLICATI	PERMANENT NOTES:						
	ICMA						

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

FINANCIAL SUMMARY		*----- CURRENT YEAR -----*					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

		TCMA NOTARY					
50020536.02	TELEPHONE	PERMANENT NOTES: INCLUDES CELL PHONE					

TOTAL CITY MANAGER		200,020.66	229,703.59	201,550.00	164,873.41	76,457.00	

CITY SECRETARY							

PERSONNEL SERVICES		72,402.27	88,128.22	116,050.00	133,673.68	155,070.00	
50030511.01	SALARIES & WAGES	PERMANENT NOTES: ADDED ASSISTANT CITY SECRETARY POSITION					
MATERIALS & SUPPLIES		1,171.12	1,450.57	2,000.00	1,755.49	1,500.00	
50030528.03	NON- CAPITALIZED ASSETS	PERMANENT NOTES: LASER PRINTER/FAX/SCANNER					
SERVICES		20,915.62	29,744.66	20,600.00	4,376.30	20,500.00	
50030531.01	TRAVEL & TRAINING	PERMANENT NOTES: 4 SEMINARS ELECTION SEMINAR					
50030531.04	DUES, SUBSCR., & PUBLICATI	PERMANENT NOTES: TMCA DUES PORT LAVACA WAVE, VICTORIA ADVOCATE TEXAS MUNICIPAL LAW & PROCEDURES MANUAL TEXAS MUNICIPAL CLERKS HANDBOOK TEXAS GOVERNMENT CODE UPDATE ELECTION LAW MANUAL TEXAS ELECTION CODE LAW AND PROCEDURE MCCI \$550/YR MANAGE ORDINANCES ON WEB UPDATE TMCCP ELECTION LAW MANUAL 4TH ED. LAW & PROCEDURES 6TH ED					
50030531.10	ELECTION COST	PERMANENT NOTES: EQUIPMENT SUPPLIES AND LEASE OF VOTING MACHINES					
50030533.14	CONTRACTED SERVICES	PERMANENT NOTES: CODIFICATION & REVISIONS OF ORDINANCES ON THE WEBSITE AND BOOK SUPPLEMENTS, MCCI ORDINANCE CODIFICATION UPGRADE (DEPENDING ON # PER YEAR) \$3,000 IS ESTIMATE					
50030536.02	TELEPHONE	PERMANENT NOTES: INCLUDE PAGER RENTAL					
MAINTENANCE		0.00	398.08	400.00	0.00	500.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*		NEXT YEAR BUDGET	BUDGET WORKSPACE
			AMENDED BUDGET	Y-T-D ACTUAL		
50030544.50 R & M- FURNITURE & EQUIPME						
PERMANENT NOTES:						
OFFICE CHAIR						
TOTAL CITY SECRETARY	94,489.01	119,721.53	139,050.00	139,805.47	177,570.00	

HUMAN RESOURCE

PERSONNEL SERVICES	53,409.16	44,469.43	0.00	(10.79)	0.00	
MATERIALS & SUPPLIES	1,726.14	1,977.30	1,500.00	2,001.23	2,000.00	

50035521.01 OFFICE

PERMANENT NOTES:
FILE FOLDERS, LABELS, HANGING FOLDERS, INK CARTRIDGES,
PENS, ETC.
CUSTOMER SERVICE TRAINING

50035521.02 PRINTING

PERMANENT NOTES:
*CITY PAYS PRINTING FOR HEALTH INSURANCE PLAN EVERY OTHER YR
HR PRINTS MANUALS IN HOUSE NOW

50035528.03 NON- CAPITALIZED ASSETS

PERMANENT NOTES:

SERVICES

LASER PRINTER/FAX/SCANNER

19,376.24

15,523.55

27,500.00

8,441.27

23,500.00

50035531.01 TRAVEL & TRAINING

PERMANENT NOTES:
TRAINING & EDUCATIONAL
TMHRA CONFERENCE
TMRS MEETING AND WORKSHOPS
*CITY WIDE TRAINING MATERIALS BUDGETED IN NON-DEPARTMENTAL

50035531.04 DUES, SUBSCR., & PUBLICATIPERMANENT NOTES:

PORT LAVACA WAVE, VICTORIA ADVOCATE, TML JOB ADVERTISEMENTS,
JJ KELLER- RENEWS EVERY 5 YEARS- BEG MARCH 2018- \$1,200
SHRM
TMHRA
LABOR LAW POSTERS, HR SPECIALIST, TEXAS EMPLOYMENT LAW
HR SPECIALIST
TEXAS EMPLOYMENT LAW

50035531.05 EMPLOYMENT INCENTIVES

PERMANENT NOTES:
RELOCATION INCENTIVE

50035532.03 MEDICAL SERVICES

PERMANENT NOTES:
NEW HIRE PHYSICALS AND DRUG TESTING
EMPLOYEE FLU SHOTS
16-17
ADDING NEW HIRE FITNESS TEST
EXPLORE NEW CONTRACT WITH MMC

50035533.14 CONTRACTED SERVICES

PERMANENT NOTES:

C I T Y O F P O R T L A V A C A
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

		----- CURRENT YEAR -----					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

		CONTRACTED SERVICES, EMPLOYEE BACKGROUND CHECKS, RETENTION/ SCAN PROJECT ESTIMATED @ \$5,000					
MAINTENANCE		0.00	559.98	0.00	0.00	0.00	_____
50035544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES: INCODE MOVED TO NON-DEPARTMENTAL					

TOTAL HUMAN RESOURCE		74,511.54	62,530.26	29,000.00	10,431.71	25,500.00	_____

MUNICIPAL COURT							

PERSONNEL SERVICES		80,162.31	84,637.88	86,575.00	90,825.20	126,840.00	_____
50060511.01	SALARIES & WAGES	PERMANENT NOTES: FUND 112 JUVENILE CASE MANAGER FUND WILL CLOSE TO FD 001					
MATERIALS & SUPPLIES		1,540.77	3,723.44	2,200.00	1,962.49	1,200.00	_____
SERVICES		23,470.94	13,632.28	20,000.00	13,814.61	12,000.00	_____
50060531.01	TRAVEL & TRAINING	PERMANENT NOTES: ADDITIONAL TRAINING FOR TIFFANY BUTCHER					
50060531.04	DUES, SUBSCR., & PUBLICATIP	PERMANENT NOTES: COURT NEW SUBSCRIPTION MEMBERSHIP DUES- JUDGE & CLERK					
50060531.05	ADVERTISING & LEGAL NOTICE	PERMANENT NOTES: WARRANT ROUND UP ADVERTISING					
50060533.11	SCOFFLAW-TXDOT	PERMANENT NOTES: SCOFFLAW INTERFACE FEE WITH INCODE SCOFFLAW TXDMV (APPROXIMATELY \$30/MONTH TO ORDER VEHICLE REGISTRATION FLAGGED)					
50060533.12	COLLECTION ATTY FEE	PERMANENT NOTES: OFFSET IN GF REVENUE #001-443.02					
50060536.02	TELEPHONE	PERMANENT NOTES: PAGER RENTALS INCLUDED					
MAINTENANCE		3,384.61	3,167.71	3,500.00	200.00	3,500.00	_____
50060544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES: INCODE MAINTENANCE CONTRACTS- 1/2 IN COURT TECH FUND COURT ONLINE PAYMENTS					
SUNDRY		10,018.55	8,839.23	10,000.00	0.00	0.00	_____
50060553.10	XFER OUT- FD 112 JUV CASE	PERMANENT NOTES: TO COVER SHORTFALL IN FUNDING JUV CASE MGR SALARY 2017-2018(SALARY WILL BE PAID FROM MUNICIPAL COURT DEPT. AND THE FUNDS COLLECTED IN FUND 112 WILL BE CLOSED TO FUND 001)					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
TOTAL MUNICIPAL COURT	118,577.18	114,000.54	122,275.00	106,802.30	143,540.00		

ECONOMIC DEVELOPMENT

PERSONNEL SERVICES	70,319.73	87,257.14	71,535.00	25,593.21	107,875.00	
MATERIALS & SUPPLIES	5,717.67	657.96	1,000.00	2,471.39	1,000.00	
SERVICES	10,844.42	33,898.83	117,000.00	40,513.13	11,000.00	

50075531.01 TRAVEL & TRAINING PERMANENT NOTES:
TEDC ANNUAL CONFERENCE & MID YEAR CONFERENCE

50075536.02 TELEPHONE PERMANENT NOTES:
SBDC OFFICE- PHONE AND FAX
ED OFFICE
CELL PHONE

MAINTENANCE	3,629.35	867.31	6,500.00	144.00	1,200.00	
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50075544.51 MAINTENANCE CONTRACTS PERMANENT NOTES:
ANNUAL WEBSITE MAINTENANCE

TOTAL ECONOMIC DEVELOPMENT	90,511.17	122,681.24	196,035.00	68,721.73	121,075.00	
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FINANCE

PERSONNEL SERVICES	198,111.23	209,970.46	203,600.00	148,670.65	203,160.00	
MATERIALS & SUPPLIES	8,690.77	6,546.42	8,000.00	7,993.29	8,000.00	

50080521.01 OFFICE PERMANENT NOTES:
W-2'S; 1099'S; CHECKS FOR AP, PAYROLL,
FOLDERS, PAPER, PENS, ENVELOPES, BACK UP TAPES, STORAGE
BOXES, CALENDARS

50080521.02 PRINTING PERMANENT NOTES:
GFOA BUDGET AWARD PRINTING COSTS

SERVICES	12,134.11	5,933.47	12,900.00	17,676.83	11,400.00	
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50080531.01 TRAVEL & TRAINING PERMANENT NOTES:
GFOAT, GFOA CONFERENCE- STAFF
INCODE ANNUAL CONFERENCE-STAFF
ANNUAL PURCHASING- STAFF
RED FLAG TRAINING

50080531.04 DUES, SUBSCR., & PUBLICATI PERMANENT NOTES:
GFOAT MEMBERSHIP
PL WAVE
GFOA MEMBERSHIP
TX PURCHASING ASSOC.
GFOA APPLICATION FOR AWARD FEES

C I T Y O F P O R T L A V A C A
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MAINTENANCE	AP NETWORK 508.37	455.54		500.00	558.23	500.00	
TOTAL FINANCE	219,444.48	222,905.89		225,000.00	174,899.00	223,060.00	
CITY HALL							
PERSONNEL SERVICES	0.00	0.00		0.00	688.80	5,893.00	
50090511.01 SALARIES & WAGES	PERMANENT NOTES: PART-TIME EMPLOYEE HIRED FOR JANITORIAL SERVICES FOR CITY HALL & POLICE DEPT. \$5,460.00 REPRESENTS HALF OF THE EMPLOYEE COST FOR WAGES. POLICE DEPT. HAS BUDGETED THE OTHER HALF OF THE SALARY FOR \$5,460.00						
MATERIALS & SUPPLIES	7,574.54	9,215.06		9,800.00	8,913.49	16,000.00	
50090521.01 OFFICE	PERMANENT NOTES: COPY PAPER FOR CITY HALL OFFICES WATER						
50090523.01 FOOD	PERMANENT NOTES: COUNCIL MEETING REFRESHMENTS KITCHEN SUPPLIES (COFFEE, PAPER GOODS)						
50090523.03 CLEANING & JANITORIAL	PERMANENT NOTES: \$523.03 CLEANING & JANITORIAL \$5,000 CINTAS MATS, RR SUPPLIES \$3,000 CINTAS CLEANING SOLUTIONS						
50090529.11 LIGHTING & DECORATION	PERMANENT NOTES: CHRISTMAS LIGHTING- \$1,500 OTHER- \$1,000						
SERVICES	81,608.54	78,205.46		80,450.00	75,134.50	57,450.00	
50090533.06 INSPECTION SERVICES	PERMANENT NOTES: FIRE EXTINGUISHER						
50090534.90 LEASES & RENTALS	PERMANENT NOTES: COPIER MACHINE POSTAGE MACHINE						
MAINTENANCE	27,476.54	7,568.91		51,960.00	39,577.30	88,000.00	
50090543.04 R & M IMPROVEMENT OTB	PERMANENT NOTES: LANDSCAPING PARKING LOT IMPROVEMENTS- STRIPING SPACES AND PAINTING= \$24,000 (HOT MIX) HANDICAP SPACES						
CAPITAL EXPENDITURES	0.00	0.00		45,000.00	40,255.63	7,326.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
50090562.03 CE- BUILDING & IMPROVEMENT	PERMANENT NOTES: A/C UNIT ABOVE FINANCE DEPT.						
TOTAL CITY HALL	116,659.62	94,989.43	187,210.00	164,569.72	174,669.00		
POLICE							
PERSONNEL SERVICES	1,354,478.15	1,299,801.15	1,342,000.00	1,388,800.64	1,582,960.00		
50110511.01 SALARIES & WAGES	PERMANENT NOTES: JANITORIAL EMPLOYEE WAGES = \$5,460.00 POLICE DEPT. WAGES = \$1,065,170.00						
MATERIALS & SUPPLIES	64,448.76	75,463.89	110,000.00	84,893.03	81,000.00		
50110528.03 NON-CAPITALIZED ASSETS	PERMANENT NOTES: 5 HAND HELD ZEBRA TC70 EVM (TICKET)= \$11,100.00 2 AED'S WITH WALL CABINETS= \$3,500 TYLER OFFENSE CODE CLEAN-UP= \$2,000 MS OFFICE STANDARD 2016 (5) LICENSES= \$1,500 TYLER CASE MANAGEMENT AND JAIL= \$2,750 VCS FIRE REPAIR: DUCT DETECTORS, SMOKE DETECTORS, PULL STATION, HORN STROBE, WIRE, 12 AMP 12 VOLT BATTERY = \$4,566.41						
50110529.21 AMMUNITION & OTHER EQUIPMENT	PERMANENT NOTES: BASE BUDGET- \$4,000						
SERVICES	77,770.55	82,024.14	85,950.00	122,883.12	118,700.00		
50110531.02 EMPLOYEE DEVELOPMENT	PERMANENT NOTES: TUITION REIMBURSEMENT PROGRAM (NOTES FROM 14-15) 1-2 EMPLOYEES GOING TO COLLEGE						
50110531.04 DUES, SUBSCR., & PUBLICATIONS	PERMANENT NOTES: NOTARY ACCURINT LEADS ON LINE PAWN SHOP TCLEDS F.B.I. LEEDs ASSN. TX POLICE CHIEF ASSOC.						
50110534.90 LEASES & RENTALS	PERMANENT NOTES: COPIER- \$3,700 ADD'L IMAGES COPIER- VARIES LEASE FOR 4 CAMERAS- \$6,000 WASTE SERVICES- \$1,800 SHREDDER- \$800						
50110536.01 ELECTRICITY	PERMANENT NOTES: SHOOTING RANGE						

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

		----- CURRENT YEAR -----					BUDGET WORKSPACE
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	
50110536.02	TELEPHONE	PERMANENT NOTES: DATA PLAN FOR 6 LAPTOPS IN PATROL CARS- \$228/MONTH (NEW) CELL PHONES TELEPHONES					
MAINTENANCE		125,669.97	118,052.32	86,200.00	80,775.50	63,500.00	
50110544.50	R & M- FURNITURE & EQUIPMENT	PERMANENT NOTES: MISC FURNITURE OR EQUIPMENT NEEDS					
50110544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES: INCODE ANNUAL MAINTENANCE CONTRACT- \$22,000 RMS ANNUAL MAINT (MOBILE CITATIONS)- \$5,000 POLICE MAINT MGMT SUITE (COURT INTERFACE)- \$1,000 MOBILE VISION MAINT SOFTWARE- \$1,900*BEGINS 17-18*					
SUNDRY		3,071.41	3,823.50	2,000.00	0.00	2,000.00	
50110553.19	XFER OUT- FD 158 VEST GRAN	PERMANENT NOTES: MATCH TO GRANT 50/50					
CAPITAL EXPENDITURES		44,641.00	46,680.00	58,000.00	49,590.00	49,239.00	
50110562.03	CE- BUILDING & IMPROVEMENT	PERMANENT NOTES: REPLACE FIVE (5) 5-TON GAS/ELECTIC ROOF-TOP UNITS					
50110564.55	CE- VEHICLES & TRAILERS	PERMANENT NOTES: 1 CHEV. MALIBU (YEAR 17-18)					
TOTAL POLICE		1,670,079.84	1,625,845.00	1,684,150.00	1,726,942.29	1,897,399.00	

FIRE							

PERSONNEL SERVICES		944,801.42	908,081.67	976,000.00	902,213.30	1,090,796.00	
50120511.07	SALARIES & WAGES-OVERTIME	PERMANENT NOTES: ESTIMATED SCHEDULED OT = \$61,000 ESTIMATED UNSCHEDULED OT = \$9,000					
MATERIALS & SUPPLIES		77,765.09	90,794.00	117,700.30	110,826.30	96,325.00	
50120523.03	CLEANING & JANITORIAL	PERMANENT NOTES: TWO STATIONS					
50120524.01	UNIFORMS	PERMANENT NOTES: 17 UNIFORMS					
50120526.01	GENERAL SAFETY & TOOLS	PERMANENT NOTES: CLASS A FOAM @ 50 GALLONS CLASS B FOAM @ 50 GALLONS NOZZLES, FIRE HOSE, RESCUE EQUIPMENT (Base Budget \$5,000) AIRPACKS INCLUDING BRACKETS- (FY 17-18) = \$7,500					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

		----- CURRENT YEAR -----					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
50120526.03	PROTECTIVE CLOTHING	PERMANENT NOTES: BUNKER GEAR- 2,500 EACH IF DEPT RECEIVES FOREST SERVICE GRANT- THEN BUDGET IS INCREASED BY THE AMOUNT OF GRANT (USUALLY \$10,000)					
50120528.03	NON-CAPITALIZED ASSETS	PERMANENT NOTES: 3,000 GALLON FOLDING TANK CPR RENEWAL EQUIPMENT					
SERVICES		53,549.92	50,079.09	58,300.00	52,489.15	66,754.00	
50120531.01	TRAVEL & TRAINING	PERMANENT NOTES: INCLUDES VOLUNTEERS					
50120531.03	LICENSES & CERTIFICATES	PERMANENT NOTES: TCFP CERT. RENEWAL (ANNUALLY) EMT CERT. RENEWAL TRAINING RENEWAL					
50120531.04	DUES, SUBSCR., & PUBLICATION	PERMANENT NOTES: NFPA ANNUAL TEXAS FIRE CHIEFS CCFFA FIRE HOUSE E-DISPATCH = \$1600 FIREHOUSE SOFTWARE ANNUAL DUES = \$1270 MOBILE DATEA TERMINAL ANNUAL MAINTENANCE FEE = \$4000 LAPTOPS, MAINT. ON MDIS					
50120531.07	PUBLIC & EMPLOYEE RELATION	PERMANENT NOTES: COMMUNITY PROMOTIONAL ITEMS					
50120531.09	VOLUNTEER & RESERVES	PERMANENT NOTES: VOLUNTEER CALLS					
50120533.20	TESTING SERVICES	PERMANENT NOTES: SCBA FLOW TESTS & HYDRO TESTS AIR QUALITY TESTING FIRE EXTINGUISHERS LADDER TESTING PPE ADVANCED INSPECTION					
50120534.90	LEASES & RENTALS	PERMANENT NOTES: COPY MACHINE					
50120536.02	TELEPHONE	PERMANENT NOTES: AIR CARDS FOR MOBILE DATA					
50120536.07	CABLE & INTERNET	PERMANENT NOTES: 2 STATIONS MOBILE DATA TERMINALS DATA PLAN					

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*		NEXT YEAR BUDGET	BUDGET WORKSPACE
			AMENDED BUDGET	Y-T-D ACTUAL		
MAINTENANCE	35,807.60	36,091.10	93,798.01	84,548.16	58,500.00	
50120542.03 R & M- BUILDING	PERMANENT NOTES: REPLACE BAY DOOR & OPENER- STATION 1 REPLACE BAY DOOR OPENER- STATION 2 LIGHTS					
50120543.05 R & M- INFRASTRUCTURE	PERMANENT NOTES: HYDRANT OIL					
50120544.50 R & M- FURNITURE & EQUIPMENT	PERMANENT NOTES: DISHWASHER AND 2 REFRIGERATORS					
50120544.51 MAINTENANCE CONTRACTS	PERMANENT NOTES: FIREHOUSE SUPPORT GLOBAL CAD INTERFACE MOBILE DATA TERMINALS (NEW 17-18)-\$4,000 (LICENSE RENEWAL)					
50120544.55 R & M- VEHICLES & TRAILERS	PERMANENT NOTES: INCREASED BUDGET- RESCUE 1 TRUCK TIRES					
50120544.65 R & M- MACHINERY & EQUIPMENT	PERMANENT NOTES: CASCADE COMPRESSOR ANNUAL MAINTENANCE = \$1000					
SUNDRY	50,862.59	50,787.55	50,863.00	50,387.51	49,744.00	
50120552.10 DEBT SERV- CAPITAL LEASE	PERMANENT NOTES: 2011 FIRE TRUCK LEASE PAYMENT: 7 OUT OF 7 PAYMENTS					
50120552.20 DEBT SERV- CAPITAL LEASE	PERMANENT NOTES: INTEREST RELATED TO NEW FIRE TRUCK 7 OF 7 PAYMENTS					
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	70,000.00	
50120562.03 CE- BUILDING & IMPROVEMENT	PERMANENT NOTES: SECURITY SYSTEM FOR BOTH STATIONS					
50120564.55 CE- VEHICLES & TRAILERS	PERMANENT NOTES: FORD F-350 PICK UP CREW CAB					
TOTAL FIRE	1,162,786.62	1,135,833.41	1,296,661.31	1,200,464.42	1,432,119.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

FINANCIAL SUMMARY		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

STREETS							

PERSONNEL SERVICES		415,224.64	441,950.10	442,000.00	401,359.91	580,160.00	_____
50410511.01	SALARIES & WAGES	PERMANENT NOTES: PUBLIC WORKS DIRECTOR SALARY SPLIT BETWEEN STREETS AND UTY MAINTENANCE. CYNDI'S SALARY SPLIT BETWEEN STREETS (25%) & UTY MAINTENANCE (75%)					
MATERIALS & SUPPLIES		33,974.41	45,087.77	50,000.00	27,737.56	44,500.00	_____
50410526.01	GENERAL SAFETY & TOOLS	PERMANENT NOTES: SIGNS SAFETY EQUIPMENT					
SERVICES		138,934.21	130,974.47	153,850.00	138,510.23	150,100.00	_____
50410534.90	LEASES & RENTALS	PERMANENT NOTES: EQUIPMENT RENTALS INCLUDING LONG REACH MOWER, DITCH CLEANING RENTAL					
50410536.07	CABLE & INTERNET	PERMANENT NOTES: FIBER					
MAINTENANCE		170,043.12	289,295.98	204,750.00	81,861.60	354,350.00	_____
50410543.04	R & M IMPROVEMENT OTB	PERMANENT NOTES: PARKING LOT AND FENCING					
SUNDRY		677,077.25	558,125.00	0.00	0.00	500,000.00	_____
50410553.10	XFER OUT- FD 220 STREET	IMPERMANENT NOTES: XFER TO BUILD RESERVES FOR FUTURE STREET PROJECTS (5 YEAR CAPITAL PLAN) DOWNTOWN SIDEWALK- TCF GRANT					
CAPITAL EXPENDITURES		425,323.37	105,580.00	2,136,507.50	304,392.63	60,000.00	_____
50410564.65	CE- MACHINERY & EQUIPMENT	PERMANENT NOTES: FORKLIFT WITH OSHA MAN LIFT APPROVED BASKET					

TOTAL STREETS		1,860,577.00	1,571,013.32	2,987,107.50	953,861.93	1,689,110.00	_____

PARKS & RECREATION							

PERSONNEL SERVICES		156,675.95	165,125.57	172,000.00	174,689.56	218,846.00	_____
MATERIALS & SUPPLIES		24,650.06	28,672.85	40,900.00	31,833.05	39,500.00	_____
50501526.01	GENERAL SAFETY & TOOLS	PERMANENT NOTES: WEED EATER & OTHER SAFETY EQUIPMENT & TOOLS					
50501529.11	LIGHTING & DECORATION	PERMANENT NOTES:					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
SERVICES	CHRISTMAS LIGHTS 58,165.70	64,737.72	49,100.00	60,926.74	57,000.00	
50501534.90 LEASES & RENTALS	PERMANENT NOTES: BOOM RENTAL					
MAINTENANCE	78,335.59	63,322.02	64,001.00	56,968.13	62,000.00	
50501541.02 LANDSCAPING	PERMANENT NOTES: CITY HALL PLANTERS (UB SIDE) & GROUNDS					
CAPITAL EXPENDITURES	435,016.86	173,145.63	769,962.14	280,704.64	291,000.00	
50501561.02 CE- LAND & IMPROVEMENTS	OTPERMANENT NOTES: 5 YEAR CAPITAL PLAN WILSON PARK IMPROVEMENTS					
50501564.55 CE- VEHICLES & TRAILERS	PERMANENT NOTES: 1 TON FLATBED					
50501564.65 CE- MACHINERY & EQUIPMENT	PERMANENT NOTES: MOWER					
TOTAL PARKS & RECREATION	752,844.16	495,003.79	1,095,963.14	605,122.12	668,346.00	
BAUER CENTER						
PERSONNEL SERVICES	60,664.83	59,317.08	64,200.00	62,083.82	79,681.00	
MATERIALS & SUPPLIES	5,019.60	6,028.15	6,550.00	6,073.16	6,400.00	
50502523.03 CLEANING & JANITORIAL	PERMANENT NOTES: SUPPLIES					
SERVICES	113,203.15	110,299.15	114,100.00	109,321.93	115,100.00	
50502533.14 CONTRACTED SERVICES	PERMANENT NOTES: ADMINISTRATIVE SERVICES TO CHAMBER = \$50,000 ALARM MONITORING SERVICE = \$1,000					
50502534.90 LEASES & RENTALS	PERMANENT NOTES: COPIER LEASE					
MAINTENANCE	OVERAGE FOR LARGE PRINT JOBS 30,560.91	36,762.65	46,150.00	17,153.28	45,950.00	
50502543.04 R & M IMPROVEMENT OTB	PERMANENT NOTES: PARKING LOT					
50502544.50 R & M- FURNITURE & EQUIPME	PERMANENT NOTES: TABLES & CHAIRS					
TOTAL BAUER CENTER	209,448.49	212,407.03	231,000.00	194,632.19	247,131.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
NON-DEPARTMENTAL							

PERSONNEL SERVICES		654,804.53	647,284.02	693,500.00	540,400.78	83,600.00	
59800512.03	GROUP H/D INS CLAIMS	PERMANENT NOTES:					
		RUN-OFF OF SELF INSURANCE CLAIMS					
SERVICES		434,965.22	458,249.77	461,514.00	326,351.69	421,014.00	
59800531.01	TRAVEL & TRAINING	PERMANENT NOTES:					
		CITY WIDE TRAINING & TML CONFERENCE					
		LEADERSHIP SERIES TRAINING					
		CUSTOMER SERVICE TRAINING					
59800531.04	DUES, SUBSCR., & PUBLICATI	PERMANENT NOTES:					
		CITY MEMBERSHIPS & DUES					
		-TML					
		-ERCOT					
		-GOLDEN CRESCENT REGIONAL PLANNING COMMISSION					
		-SAMS					
		-TXPPA					
		-MUNI CODE INTERNET FEE					
59800531.05	ADVERTISING & LEGAL NOTICE	PERMANENT NOTES:					
		ALL LEGAL ADS					
		HR POSTINGS					
		BID ADVERTISEMENTS					
		ORDINANCE NOTIFICATION (CITY SECRETARY)					
59800531.07	PUBLIC & EMPLOYEE RELATION	PERMANENT NOTES:					
		SAFETY & COUNCIL WORKSHOP LUNCHEONS					
		CUSTOMER SERVICE WEEK					
		SERVICE AWARDS					
		EMPLOYEE APPRECIATION DAY					
		CHRISTMAS IN THE PARK (SKATING RINK)					
59800531.13	SHIPPING & FREIGHT	PERMANENT NOTES:					
		UPS PACKAGES					
		FREIGHT RELATED TO INVENTORY					
59800532.07	LEGAL- REGULAR	PERMANENT NOTES:					
		ROUTINE LEGAL MATTERS: CONTRACTS, MUNICIPAL COURT,					
		EMPLOYMENT LAW, ETC.					
59800532.08	LEGAL- SPECIAL	PERMANENT NOTES:					
		NON-ROUTINE: OUTSIDE LITIGATION OR SPECIAL LEGAL MATTERS					
59800533.14	CONTRACTED SERVICES	PERMANENT NOTES:					
		WEBSITE UPDATES (JOE SLIVA)					
MAINTENANCE		66,779.63	68,104.74	70,000.00	75,049.87	89,405.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
59800542.55 TECH SERVICES			PERMANENT NOTES: 4 COMPUTERS @ \$850.00/EACH = \$3,400.00 BARRACUDA SECURITY/VPN EQUIPMENT (EQUIPMENT LEASE)=\$10,805.00 8 NETWORK CABLE DROPS = \$700.00 MONITORS = \$1,500.00 NETWORK SERVICE CONTRACT = \$33,000.00				
59800544.51 MAINTENANCE CONTRACTS			PERMANENT NOTES: INCODE- FINANCIAL, CALL CENTER, AP, PURCHASING, FIXED ASSETS, HR MONTHLY BACK UP SOLUTIONS (NEW) LASERFICHE SUPPORT				
SUNDRY	234,503.01	214,683.19		317,744.00	291,167.07	319,577.00	
59800553.15 XFER OUT- FD 206 FARF			PERMANENT NOTES: EQUAL TO ONE YEAR DEPRECIATION EXPENSE FOR MACHINERY & EQUIPMENT: \$283,660 - \$48,653 = \$235,007				
59800554.85 FIXED ASSET RECORDS			PERMANENT NOTES: DESTRUCTION OF BOXES				
59800554.97 ECONOMIC DEVELOPMENT			PERMANENT NOTES: BUSINESS FACADE & BEAUTIFICATION PROGRAM				
59800554.98 CONTINGENCY			PERMANENT NOTES: .5% OF TOTAL EXPENSES BY CHARTER				
TOTAL NON-DEPARTMENTAL	1,391,052.39	1,388,321.72		1,542,758.00	1,232,969.41	913,596.00	
*** TOTAL EXPENDITURES ***	8,263,802.28	7,713,916.97		10,264,122.95	7,135,289.48	8,239,969.00	
** REVENUE OVER (UNDER) EXPENDITURES **	1,003,960.70	603,929.79		0.00	1,468,366.62	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

101-HOTEL OCCUPANCY TAX FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY							
TAXES	515,634.86	403,713.88	400,000.00	294,084.50	400,000.00		
OTHER REVENUE	78,787.92	94,220.72	75,000.00	35,763.42	195,000.00		
** TOTAL REVENUE **	594,422.78	497,934.60	475,000.00	329,847.92	595,000.00		

EXPENDITURE SUMMARY

HOTEL OCCUPANCY TAX

MATERIALS & SUPPLIES
SERVICES

0.00	855.00	5,000.00	0.00	5,000.00
164,204.34	226,560.21	219,000.00	239,798.14	339,000.00

51000531.01 TRAVEL & TRAINING

PERMANENT NOTES:
TTIA- TRADE SHOW SUMMIT & ANNUAL CONFERENCE
MC ALLEN INTERNATIONAL TRADE SHOW
TX CVB- TEXAS TRAVEL SUMMIT

51000531.04 DUES, SUBSCR, & PUBLICATION

PERMANENT NOTES:
HOTEL LODGING ASSOC. MEMBERSHIP
INTERNATIONAL FESTIVAL
TTIA

51000531.06 ADVERTISING

PERMANENT NOTES:
MAGAZINES ADS AND ARTICLES
COUNTY VISITOR GUIDE
BILLBOARDS
RADIO
MARKET DAYS
TEXAS LAKESIDE RV (\$15,000/YR/6 YRS.) (1 OF 6 YRS/)
WEBSITE MAINT.

51000531.07 SPECIAL EVENT-FLIP FLOP

PERMANENT NOTES:
NET EXPENSE GOAL

51000531.09 SPECIAL EVENT-OTHER

PERMANENT NOTES:
FISHING TOURNAMENTS
IGUANA FEST
SUMMER CONCERT SERIES
JULY 4TH EVENT
WEEKEND WARRIORS = \$25,000
OTHER EVENTS AS DETERMINED

51000531.10 TOURISM & EVENTS MANAGEMENT

PERMANENT NOTES:
EVENTS COORDINATOR CHARGES

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

101-HOTEL OCCUPANCY TAX FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
51000533.14 CONTRACTED SERVICES							
SUNDRY	200,000.04	224,999.96	251,000.00	185,999.96	251,000.00		
51000551.02 CONTRIB-MAIN STREET PROJEC							
51000553.10 XFER OUT- FD 001- ADMIN FE							
TOTAL HOTEL OCCUPANCY TAX	364,204.38	452,415.17	475,000.00	425,798.10	595,000.00		
*** TOTAL EXPENDITURES ***	364,204.38	452,415.17	475,000.00	425,798.10	595,000.00		
** REVENUE OVER(UNDER) EXPENDITURES **	230,218.40	45,519.43	0.00	(95,950.18)	0.00		

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

315-12 STREET DEBT SERVICE

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
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REVENUE SUMMARY

TAXES	270,747.74	325,121.05	327,000.00	388,986.34	325,825.00	
OTHER REVENUE	453.52	837.50	0.00	1,436.43	0.00	

** TOTAL REVENUE **	271,201.26	325,958.55	327,000.00	390,422.77	325,825.00	

EXPENDITURE SUMMARY

03 STREET DEBT SERVICE

SUNDRY	272,471.00	327,396.00	327,000.00	326,661.25	325,825.00	
TOTAL 03 STREET DEBT SERVICE	272,471.00	327,396.00	327,000.00	326,661.25	325,825.00	

*** TOTAL EXPENDITURES ***	272,471.00	327,396.00	327,000.00	326,661.25	325,825.00	

** REVENUE OVER (UNDER) EXPENDITURES ** (	1,269.74)	(1,437.45)	0.00	63,761.52	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY							
USER & SERVICE CHARGES	5,625,396.07	5,416,918.76	5,288,000.00	5,352,780.27	5,220,000.00		
FINES & FORFEITURES	96,227.68	102,946.72	92,000.00	86,212.88	85,000.00		
OTHER REVENUE	116,715.93	98,021.03	362,575.00	103,892.70	1,397,986.00		
** TOTAL REVENUE **	5,838,339.68	5,617,886.51	5,742,575.00	5,542,885.85	6,702,986.00		

EXPENDITURE SUMMARY

BILLING

PERSONNEL SERVICES	175,626.94	191,550.88	188,600.00	128,395.57	148,716.00		
55132511.07 SALARIES & WAGES-OVERTIME	PERMANENT NOTES:						
	FLEXNET PROJECT						
MATERIALS & SUPPLIES	6,986.62	8,222.05	9,850.00	7,096.57	3,200.00		
55132521.03 POSTAGE	PERMANENT NOTES:						
	POSTAGE MOVED TO CONTRACTED SERVICES						
SERVICES	37,928.63	39,046.50	41,000.00	44,175.96	41,000.00		
55132531.01 TRAVEL & TRAINING	PERMANENT NOTES:						
	TRAINING FOR STAFF (LOGIC)						
	CASH HANDLING TRAINING						
	CUSTOMER SERVICE EDUCATION						
	ONLINE OR IN-HOUSE INCODE						
55132533.14 CONTRACTED SERVICES	PERMANENT NOTES:						
	OUTSOURCE BILLING						
	ADD'L INSERTS						
	WATER QUALITY REPORTS						
	POSTAGE						
	MVBA COLLECTIONS						
55132536.07 CABLE & INTERNET	PERMANENT NOTES:						
	INTERNET SERVICE FOR LOGIC SYSTEM						
MAINTENANCE	19,603.62	51,455.00	52,600.00	55,271.32	47,500.00		
55132543.04 IMPROVEMENT OTB	PERMANENT NOTES:						
	REMODEL FRONT COUNTER AND FRONT WORKSPACE						
	CARPET FOR UTILITY DEPT. OFFICES						
55132544.50 R & M- FURNITURE & EQUIPME	PERMANENT NOTES:						
	DESK & OFFICE CHAIR						

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

FINANCIAL SUMMARY

	----- CURRENT YEAR -----						BUDGET WORKSPACE
	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET		
55132544.51 MAINTENANCE CONTRACTS	PERMANENT NOTES: UNDERGROUND UNIT- \$1,500 INCODE MAINT AGREEMENTS (SOFTWARE AND ONLINE)-\$10,000 SENSUS SOFTWARE MAINT AGREEMENT- \$1,500 FLEXNET SYSTEM (TOWERS)- \$10,000 AMR LOGIC SOFTWARE - \$10,000						
SUNDRY	(454.02)	(84.95)	0.00	(127.49)	0.00		
TOTAL BILLING	239,691.79	290,189.48	292,050.00	234,811.93	240,416.00		
MAINTENANCE							
PERSONNEL SERVICES	370,533.68	388,996.90	427,000.00	391,700.09	407,351.00		
MATERIALS & SUPPLIES	33,893.77	33,285.30	40,950.00	24,017.78	36,150.00		
SERVICES	36,727.79	37,969.26	39,300.00	35,272.55	39,700.00		
55133533.06 INSPECTION SERVICES	PERMANENT NOTES: TCEQ						
55133533.14 CONTRACTED SERVICES	PERMANENT NOTES: ONE TIME MAILERS (DATAPROSE) EX. CCR OR WATER RESTRICTIONS						
55133533.20 TESTING SERVICES	PERMANENT NOTES: STATE MANDATES- WATER TESTING MONTHLY (BAC-T) BI-MTHLY (IDSE) QTRLY (TTHMs, HAA5)						
55133534.90 LEASES & RENTALS	PERMANENT NOTES: VARIOUS EQUIPMENTAL RENTALS COPIER RENTAL						
MAINTENANCE	138,743.16	130,642.79	146,575.00	122,875.10	167,400.00		
55133543.05 R & M- INFRASTRUCTURE	PERMANENT NOTES: WATER AND SEWER LINE REPAIRS- \$50,000						
SUNDRY	(862,955.97)	(69,581.96)	0.00	0.00	0.00		
CAPITAL EXPENDITURES	0.00	0.00	329,000.00	28,940.00	845,000.00		
55133563.05 CE- INFRASTRUCTURE	PERMANENT NOTES: COLORADO WATER LINE- \$60,000 VIRGINIA WATER LINE- \$700,000						
55133564.65 CE- MACHINERY & EQUIPMENT	PERMANENT NOTES: BACKHOE						
TOTAL MAINTENANCE	(283,057.57)	521,312.29	982,825.00	602,805.52	1,495,601.00		

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

FINANCIAL SUMMARY

FINANCIAL SUMMARY		YEAR BEFORE	LAST YEAR	*----- CURRENT YEAR -----*			
		LAST ACTUAL	ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

WASTEWATER TREATMENT							

PERSONNEL SERVICES		136,424.56	126,752.64	144,300.00	123,725.37	200,295.00	_____
MATERIALS & SUPPLIES		29,738.47	22,403.65	32,700.00	34,139.61	35,600.00	_____
55134528.03	NON-CAPITALIZED ASSETS	PERMANENT NOTES:					
		3" TRASH PUMP					
SERVICES		340,165.88	271,637.38	266,650.00	303,545.80	300,450.00	_____
55134533.06	INSPECTION SERVICES	PERMANENT NOTES:					
		TCEQ					
55134533.14	CONTRACTED SERVICES	PERMANENT NOTES:					
		PERMIT ISSUES- ZINC LEVELS					
55134533.20	TESTING SERVICES	PERMANENT NOTES:					
		PLANT OPERATION TESTING					
		INDUSTRIAL TESTING					
		OTHER TESTING					
MAINTENANCE		110,498.24	124,573.06	154,000.00	121,655.14	159,000.00	_____
55134543.10	R & M- LIFT STATIONS	PERMANENT NOTES:					
		LIFT STATION UPGRADES - \$40,000					
SUNDRY		0.00	0.00	0.00	0.00	0.00	_____
CAPITAL EXPENDITURES		0.00	0.00	0.00	0.00	650,000.00	_____
55134563.05	CE- INFRASTRUCTURE	PERMANENT NOTES:					
		UV SYSTEM = \$350,000					
		CENTER ST. PHASE II = \$300,000					
TOTAL WASTEWATER TREATMENT		616,827.15	545,366.73	597,650.00	583,065.92	1,345,345.00	-----

NON-DEPARTMENTAL							

PERSONNEL SERVICES		178,681.39	150,267.48	133,840.00	200,165.57	28,850.00	_____
59800512.03	GROUP H/D INS CLAIMS	PERMANENT NOTES:					
		RUN-OFF OF SELF INSURANCE CLAIMS					
SERVICES		2,205,350.19	1,996,487.32	2,078,007.00	2,035,717.07	2,225,500.00	_____
59800531.01	TRAVEL & TRAINING	PERMANENT NOTES:					
		CITY WIDE TRAINING					
59800531.07	PUBLIC & EMPLOYEE RELATION	PERMANENT NOTES:					
		EMPLOYEE DAY					
		SAFETY LUNCHEONS					
59800531.13	SHIPPING & FREIGHT	PERMANENT NOTES:					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

FINANCIAL SUMMARY

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

FREIGHT RELATED TO INVENTORY								
59800533.02	RAW WATER- GBRA	PERMANENT NOTES: GBRA RAW WATER FEE						
59800533.14	CONTRACTED SERVICES	PERMANENT NOTES: WEB SITE MAINTENANCE COUNCIL OR STAFF TRAINING MISC ENGINEERING						
MAINTENANCE		4,257.57	4,470.47	4,400.00	4,693.99	4,500.00		
59800544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES: INCODE OVERHEAD ALLOCATION DISASTER RECOVERY BACK UP						
SUNDRY		1,280,050.26	1,119,886.45	1,653,803.00	1,759,217.62	1,362,774.00		
59800553.01	XFER OUT- FD 001 GF ADMIN	PERMANENT NOTES: ADMIN FEE OF 3% - 3.5% OF CURRENT REVENUE ONLY EXCLUDES TRANSFERS IN						
59800553.09	XFER OUT- FD 321- '16 BOND	PERMANENT NOTES: 2016 BOND REFUNDING FOR UTILITY (WATER & SEWER) (REFUNDED SERIES 2004, 2007 & 2007)						
59800553.12	XFER OUT- FUND 001 SPRING	PERMANENT NOTES: SEE GL 431.32 THIS TRANSFERS TO GF FOR SPRING CLEAN UP SERVICES						
59800554.81	DEPRECIATION EXPENSE	PERMANENT NOTES: BASED ON 15-16 DEPRECIATION EXPENSE						

TOTAL NON-DEPARTMENTAL		3,668,339.41	3,271,111.72	3,870,050.00	3,999,794.25	3,621,624.00		

*** TOTAL EXPENDITURES ***		4,241,800.78	4,627,980.22	5,742,575.00	5,420,477.62	6,702,986.00		
=====								
** REVENUE OVER(UNDER) EXPENDITURES **		1,596,538.90	989,906.29	0.00	122,408.23	0.00		
=====								

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

503-BEACH OPERATING FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
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REVENUE SUMMARY

USER & SERVICE CHARGES	303,323.01	304,985.00	280,000.00	296,455.00	279,000.00		
OTHER REVENUE	40,573.30	7,372.88	52,000.00	10,510.79	66,750.00		

** TOTAL REVENUE **	343,896.31	312,357.88	332,000.00	306,965.79	345,750.00		
=====							

EXPENDITURE SUMMARY

OPERATIONS

PERSONNEL SERVICES	567.69	35.63	0.00	31.07	500.00		
MATERIALS & SUPPLIES	8,551.56	1,821.77	2,100.00	1,790.97	2,100.00		
SERVICES	144,813.32	124,551.85	131,950.00	128,014.99	141,200.00		
51000533.14 CONTRACTED SERVICES	PERMANENT NOTES: LHB ATTENDANT						
51000536.03 WATER	PERMANENT NOTES: SPLASH PAD ADDED IN SUMMER 2014						
51000536.07 CABLE & INTERNET	PERMANENT NOTES: CABLE & INTERNET						
MAINTENANCE	21,124.68	23,352.90	15,950.00	16,624.62	15,950.00		
51000543.04 R & M- IMPROVEMENT OTB	PERMANENT NOTES: OTHER IMPROVEMENTS- \$10,000						
SUNDRY	157,611.53	130,673.15	132,000.00	123,412.01	141,000.00		
51000554.81 DEPRECIATION EXPENSE	PERMANENT NOTES: BASED ON 15-16 DEPRECIATION EXPENSE						
CAPITAL EXPENDITURES	0.00	0.00	50,000.00	49,995.00	45,000.00		
51000561.02 LAND & IMPROVEMENTS OTB	PERMANENT NOTES: BOAT RAMP REPAIR						
TOTAL OPERATIONS	332,668.78	280,435.30	332,000.00	319,868.66	345,750.00		

*** TOTAL EXPENDITURES ***	332,668.78	280,435.30	332,000.00	319,868.66	345,750.00		
=====							
** REVENUE OVER (UNDER) EXPENDITURES **	11,227.53	31,922.58	0.00	(12,902.87)	0.00		
=====							

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

504-PORT REVENUE FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY							
USER & SERVICE CHARGES	423,140.29	425,706.39	429,000.00	452,470.39	415,000.00		
FINES & FORFEITURES	623.81	0.00	0.00	0.00	0.00		
OTHER REVENUE	2,320.13	3,915.91	43,000.00	10,163.50	226,662.00		
GRANT AND CONTRIBUTION R	0.00	2,000.00	2,000.00	2,000.00	2,000.00		

** TOTAL REVENUE **	426,084.23	431,622.30	474,000.00	464,633.89	643,662.00		
=====							

EXPENDITURE SUMMARY

OPERATIONS

PERSONNEL SERVICES	57,731.80	15,587.86	9,200.00	277.71	28,970.00		
51000511.01 SALARIES & WAGES	PERMANENT NOTES:						
	PART TIME POSITION						
MATERIALS & SUPPLIES	2,682.84	1,895.30	5,100.00	1,627.34	5,100.00		
SERVICES	76,635.02	67,092.30	73,900.00	63,718.85	74,750.00		
MAINTENANCE	23,217.39	32,498.08	10,300.00	13,907.81	12,800.00		
SUNDRY	653,652.90	296,040.44	375,500.00	375,499.92	372,542.00		
51000553.01 XFER OUT- FD 001- ADMIN CH	PERMANENT NOTES:						
	ADMIN FEE AT 3 - 3.5% OF CURRENT OPERATING REVENUE						
	REDUCED UNTIL WATERFRONT PROJECTS ARE COMPLETE						
	FY 15-16 REVENUE IS \$431,622.30 X 3.5% = \$15,106.78						
51000554.81 DEPRECIATION EXPENSE	PERMANENT NOTES:						
	FY 15-16 DEPRECIATION EXPENSE						
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	150,000.00		
51000563.05 CE- INFRASTRUCTURE	PERMANENT NOTES:						
	RESTORE ACT						
TOTAL OPERATIONS	813,919.95	413,113.98	474,000.00	455,031.63	644,162.00		

*** TOTAL EXPENDITURES ***	813,919.95	413,113.98	474,000.00	455,031.63	644,162.00		
=====							
** REVENUE OVER (UNDER) EXPENDITURES **	(387,835.72)	18,508.32	0.00	9,602.26	(500.00)		
=====							

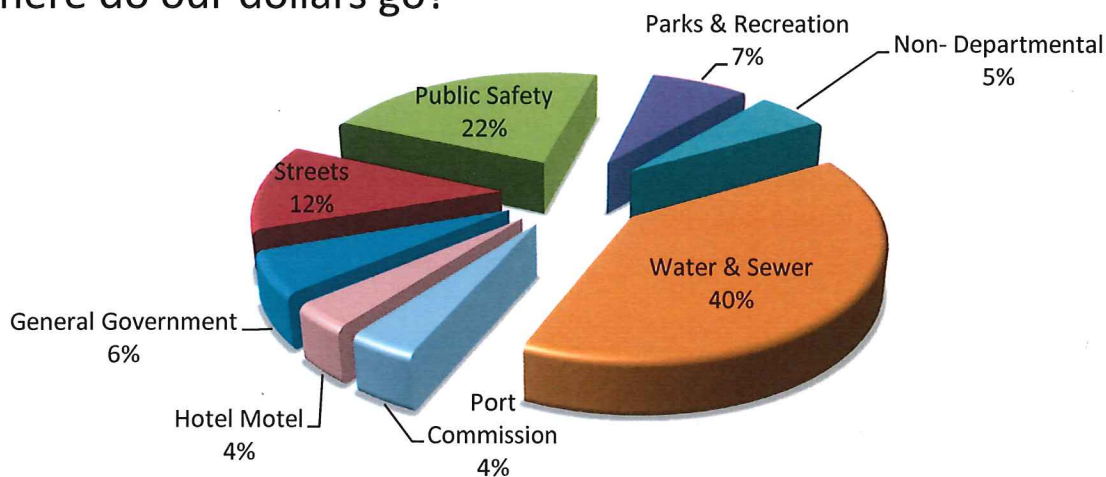
BUDGET SUMMARIES

City Wide Expenditures

The FY 2017-2018 budgeted expenditures total \$16,853,192, which is down \$335,808 over FY 2016-2017 budget. This is primarily attributable to the timing of one-time capital projects in the General Fund, Water and Sewer Fund, Beach Fund and Port Commission Fund as it related to capital funds in prior year.

By Object (Operational Funds)	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
General Government	995,447	1,130,204	933,065	974,692
Streets	1,898,409	3,284,200	2,974,260	2,014,935
Public Safety	3,051,724	3,214,238	3,018,693	3,747,094
Parks & Recreation	987,846	1,402,600	1,564,204	1,261,227
Non- Departmental	1,388,322	1,542,758	1,204,894	913,596
Water & Sewer	4,627,980	5,741,000	4,747,051	6,702,986
Port Commission	413,114	474,000	446,625	643,662
Hotel Motel	452,415	400,000	426,215	595,000
Total Expenditures	13,815,258	17,189,000	15,315,007	16,853,192

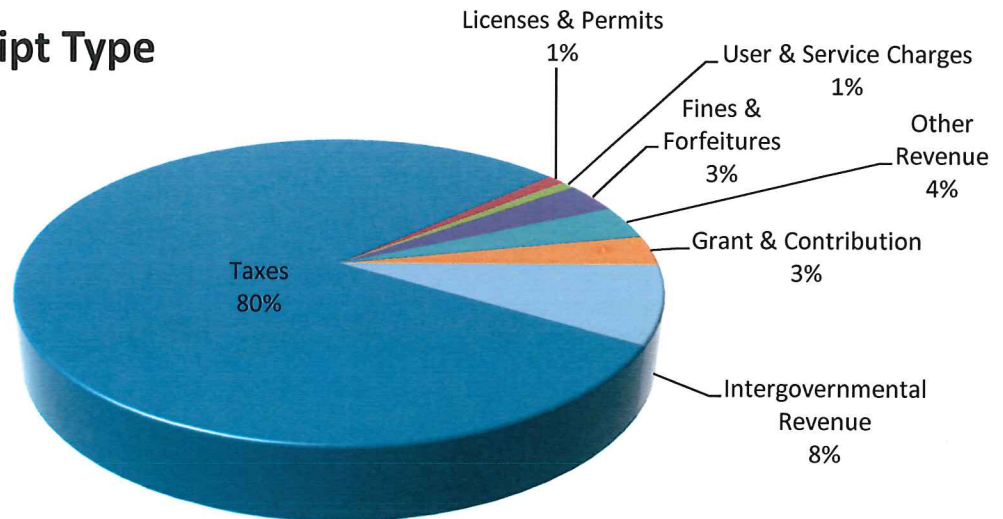
Where do our dollars go?



General Fund Revenue

Receipt Type	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
Taxes	6,828,135	6,777,500	6,847,650	6,593,688	-183,812
Licenses & Permits	109,635	86,000	216,750	86,500	500
User & Service Charges	88,775	52,000	82,230	67,000	15,000
Fines & Forfeitures	317,651	308,000	278,005	261,000	-47,000
Other Revenue	79,941	1,886,000	2,015,213	290,474	-1,595,526
Grant & Contributions	258,106	257,800	257,800	257,800	0
Intergovernmental Revenue	635,603	547,700	573,237	683,507	135,807
Total Revenue	8,317,847	9,915,000	10,270,885	8,239,969	-1,675,031

Revenue by Receipt Type



Largest Revenue Sources	Amended Budget FY 2016-2017	% Of Total 16-17 General Fund Budget	Adopted Budget FY 2017-2018	% Of Total 17-18 General Fund Budget	Variance
Property Taxes	3,594,000	36%	3,805,200	46%	211,200
Sales Tax	2,600,000	26%	2,204,988	27%	-395,012
Franchise Fees	583,500	6%	583,500	7%	0
Total	6,777,500	68%	6,593,688	80%	-183,812

Note: Excludes consideration of Intergovernmental Revenue or Transfers from Enterprise Funds for administrative fees

GENERAL FUND

General Fund Revenue Detail

General Fund Revenues	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Taxes				
Property Taxes Current	3,629,566	3,500,000	3,625,000	3,715,200
Property Taxes Delinquent	77,017	94,000	88,000	90,000
Sales Tax Revenue	2,510,153	2,600,000	2,565,000	2,204,988
Natural Gas Franchise Tax	40,752	40,000	40,000	40,000
Electrical Franchise Tax	347,133	340,000	320,000	340,000
Telephone Franchise Tax	41,343	33,000	48,000	33,000
Cable TV Franchise Tax	62,162	65,000	50,000	60,000
Waste Collection Franchise	94,971	90,000	90,000	90,000
Other Franchise Tax	792	500	650	500
Alcohol Beverage Tax	24,246	15,000	21,000	20,000
Total Taxes	6,828,135	6,777,500	6,847,650	6,593,688
Licenses & Permits				
Electrical Licenses	3,150	2,500	2,500	0
Builder Licenses	4,878	5,000	5,000	5,000
Electrical Permits	10,649	7,000	8,000	7,000
Building Permits	22,733	30,000	111,200	30,000
Plumbing Permits	11,792	8,500	10,000	10,000
Mechanical Permits	11,445	3,500	20,500	5,000
Trailer Permits	800	0	500	0
Food Handler's Permits	2,380	2,500	2,700	2,000
Liens	160	0	0	0
Other Permits & Fees	27,760	18,000	45,500	18,000
Alcoholic Beverage Licenses	5,295	4,000	4,500	4,500
Animal Licenses & Fee	7,270	5,000	6,000	5,000
Alarm Fees	1,325	0	350	0
Total Licenses & Permits	109,635	86,000	216,750	86,500
User & Service Charges				
Bauer Center Rentals	80,460	50,000	80,000	65,000
Bayfront Rentals	6,670	0	230	0
Police Services	1,645	2,000	2,000	2,000
Fire Service Fees	0	0	0	0
Total User & Service Charges	88,775	52,000	82,230	67,000

GENERAL FUND

General Fund Revenues (Continued)	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Fines & Forfeitures				
Penalties & Interest	74,688	85,000	85,000	80,000
Tax Attorney Fees	30,244	35,000	30,000	25,000
Court Fines	177,861	150,000	135,000	125,000
Municipal Court- Collection Agency	13,546	17,000	13,000	13,000
Local Time Payment Fees	7,032	5,000	5,000	5,000
Arrest Fees	14,278	16,000	10,000	13,000
Cash Over- Municipal Court	3	0	5	0
Total Fines & Forfeitures	317,651	308,000	278,005	261,000
Other Revenue				
Interest Income	34,981	15,000	65,000	50,000
Other Financing Sources	0	0	0	0
Photo Copies	1,099	0	900	1,000
Donations	175	0	0	0
Auction Proceeds	3,617	5,000	0	0
TML Reimbursements	11,669	5,000	71,313	5,000
Fire Training Reimbursement	0	0	0	0
Miscellaneous Income	22,401	5,000	22,000	20,000
Tower of Tex Usage Rights	6,000	6,000	6,000	6,000
Equity Balance Forward	0	1,850,000	1,850,000	208,474
Total Other Revenue	79,941	1,886,000	2,015,213	290,474
Grants and Contributions				
Operation Stone Garden	112	0	0	0
Contribution Lease - Police/Fire	1,829	1,800	1,800	1,800
Calhoun County- Fire	185,166	185,000	185,000	185,000
Calhoun County- Animal	65,000	65,000	65,000	65,000
Point Comfort- Animal	6,000	6,000	6,000	6,000
Total Grant and Contributions	258,106	257,800	257,800	257,800
Intergovernmental Revenue				
Transfer In- 504 Port Commission	16,500	14,500	14,500	14,500
Transfer In- 501 Utility Fund	245,000	245,000	245,000	245,000
Transfer In- 503 Beach Fund	8,000	8,000	8,000	8,000
Transfer In- 134 Justice Assist Grant	189	0	0	0
Transfer In- 161 Bayfront Pen Pier	56,298	0	0	0
Transfer In- 206 FARF Fund	89,615	99,200	124,737	235,007
Transfer In- 101 Hotel/Motel	220,000	181,000	181,000	181,000
Transfer In- Other	0	0	0	0
Total Intergovernmental Revenue	635,603	547,700	573,237	683,507
Total General Fund Revenue	8,317,847	9,915,000	10,270,885	8,239,969

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

REVENUES

REVENUES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

TAXES							

411.01	PROPERTY TAXES-CURRENT	3,660,825.33	3,629,565.85	3,500,000.00	3,654,846.76	3,715,200.00	_____
411.02	PROPERTY TAXES-DELINQUENT	108,092.96	77,017.30	94,000.00	91,541.69	90,000.00	_____
412.01	SALES TAX REVENUE	2,809,977.41	2,510,153.00	2,600,000.00	2,663,074.06	2,204,988.00	_____
413.01	NATURAL GAS FRANCHISE TAX	48,126.15	40,752.03	40,000.00	40,874.11	40,000.00	_____
413.02	ELECTRICAL FRANCHISE TAX	352,058.18	347,133.25	340,000.00	349,521.52	340,000.00	_____
413.03	TELEPHONE FRANCHISE TAX	37,119.83	41,343.31	33,000.00	52,097.57	33,000.00	_____
413.04	CABLE TV FRANCHISE TAX	81,959.00	62,162.08	65,000.00	57,942.50	60,000.00	_____
413.05	WASTE COLLECTION FRANCHISE	95,563.37	94,970.72	90,000.00	96,309.49	90,000.00	_____
413.90	OTHER FRANCHISE TAX	973.74	792.08	500.00	805.26	500.00	_____
414.01	ALCOHOLIC BEVERAGE TAX	22,654.81	24,245.66	15,000.00	29,539.73	20,000.00	_____
TOTAL TAXES		7,217,350.78	6,828,135.28	6,777,500.00	7,036,552.69	6,593,688.00	-----

411.01 PROPERTY TAXES-CURRENT PERMANENT NOTES:
90% OF TAX LEVY PER FINANCE COMMITTEE

LICENSES & PERMITS

421.01	ELECTRICAL LICENSES	2,890.00	3,150.00	2,500.00	2,800.00	0.00	
421.02	BUILDER LICENSES	6,540.99	4,877.50	5,000.00	7,250.00	5,000.00	
422.01	ELECTRICAL PERMITS	8,856.58	10,648.69	7,000.00	9,189.80	7,000.00	
422.02	BUILDING PERMITS	34,689.10	22,732.53	30,000.00	117,517.32	30,000.00	
422.03	PLUMBING PERMITS	10,752.50	11,792.00	8,500.00	10,313.00	10,000.00	
422.04	MECHANICAL PERMITS	7,014.55	11,444.67	3,500.00	22,444.38	5,000.00	
423.01	TRAILER PERMITS	960.00	800.00	0.00	592.00	0.00	
423.02	FOOD HANDLER'S PERMITS	2,530.00	2,380.00	2,500.00	3,245.00	2,000.00	
423.03	LIENS	860.00	160.00	0.00	0.00	0.00	
423.90	OTHER PERMITS & FEES	15,715.00	27,760.00	18,000.00	46,534.63	18,000.00	
424.01	ALCOHOLIC BEVERAGE LICENSES	5,135.00	5,295.00	4,000.00	4,760.00	4,500.00	
425.01	ANIMAL LICENSES & FEES	7,570.00	7,270.00	5,000.00	6,325.00	5,000.00	
426.01	ALARM FEES	1,730.00	1,325.00	0.00	350.00	0.00	
TOTAL LICENSES & PERMITS		105,243.72	109,635.39	86,000.00	231,321.13	86,500.00	

426.01 ALARM FEES PERMANENT NOTES:
ALARM REGISTRATION FEES
FALSE ALARM FEES
ALARM MONITORING FEES

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

001-GENERAL FUND

REVENUES		*----- CURRENT YEAR -----*					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

USER & SERVICE CHARGES							

435.06	BAUER CENTER RENTALS	78,324.00	80,460.00	50,000.00	78,290.00	65,000.00	_____
435.07	BAYFRONT RENTALS	8,760.00	6,670.00	0.00	380.00	0.00	_____
439.01	POLICE SERVICES	2,367.00	1,645.00	2,000.00	2,176.00	2,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL USER & SERVICE CHARGES		89,451.00	88,775.00	52,000.00	80,846.00	67,000.00	
FINES & FORFEITURES							

441.01	PENALTIES & INTEREST	83,146.64	74,687.97	85,000.00	82,131.38	80,000.00	_____
441.02	TAX ATTORNEY FEES	37,101.42	30,243.85	35,000.00	29,760.61	25,000.00	_____
443.01	COURT FINES	122,254.02	177,860.52	150,000.00	125,491.85	125,000.00	_____
443.02	MUNI COURT- COLLECTION AGEN	12,675.70	13,546.35	17,000.00	13,487.81	13,000.00	_____
443.03	LOCAL TIME PAYMENT FEES	4,764.38	7,031.70	5,000.00	5,247.18	5,000.00	_____
449.02	ARREST FEES	14,537.15	14,278.08	16,000.00	10,588.69	13,000.00	_____
449.03	CASH OVER-MC	0.10	2.50	0.00	13.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL FINES & FORFEITURES		274,479.41	317,650.97	308,000.00	266,720.52	261,000.00	
OTHER REVENUE							

451.01	INTEREST INCOME	24,683.13	34,980.69	15,000.00	73,455.81	50,000.00	_____
455.01	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	_____
459.02	PHOTO COPIES	1,300.34	1,098.75	0.00	1,260.25	1,000.00	_____
459.10	DONATIONS	8,880.00	175.00	0.00	0.00	0.00	_____
459.11	AUCTION/SALE PROCEEDS	43,061.23	3,616.75	5,000.00	0.00	0.00	_____
459.12	TML REIMBURSEMENTS	9,837.66	11,669.18	79,535.51	71,313.23	5,000.00	_____
459.17	FIRE TRAINING REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	_____
459.90	MISCELLANEOUS INCOME	21,857.11	22,400.66	25,225.30	29,983.04	20,000.00	_____
459.91	TOWER OF TEX USAGE RIGHTS	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
459.92	EQUITY BALANCE FORWARD	0.00	0.00	2,104,362.14	0.00	208,474.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL OTHER REVENUE		115,619.47	79,941.03	2,235,122.95	182,012.33	290,474.00	
459.12	TML REIMBURSEMENTS	PERMANENT NOTES: TML REIMBURSEMENTS FROM WINDSTORM & LIABILITY					
459.91	TOWER OF TEX USAGE RIGHTS	PERMANENT NOTES: AMERICAN TOWER RENT- LEASE PAID IN FULL FOR 50 YRS T.I.S.D. INC.					
459.92	EQUITY BALANCE FORWARD	PERMANENT NOTES: RESERVE NEEDED TO FUND STREET PROJECTS (SEE 5 YEAR CAPITAL PLAN)					

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 1, 2017

001-GENERAL FUND

REVENUES

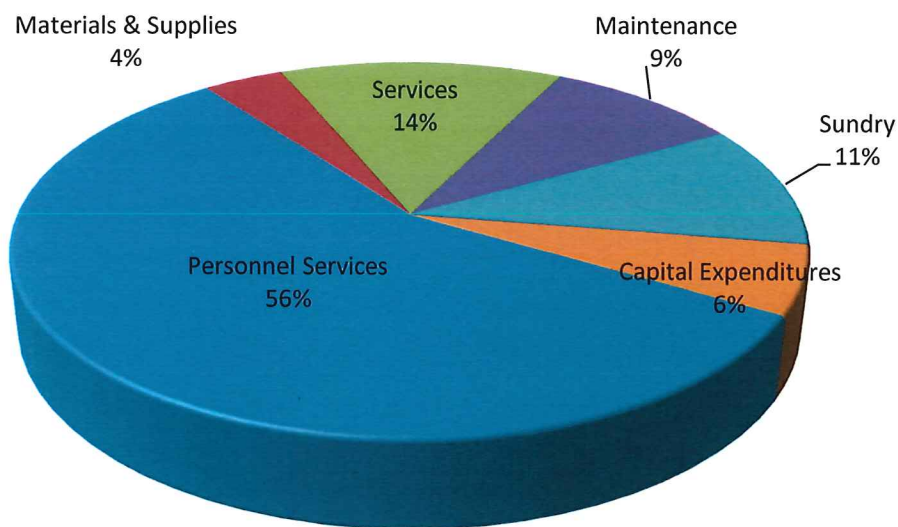
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
GRANT AND CONTRIBUTION R								
484.53	OPERATION STONE GARDEN	10,791.42	111.87	0.00	0.00	0.00		
484.54	CONTRIBUTION LEASE- PD/FIRE	1,858.43	1,828.74	1,800.00	1,798.87	1,800.00		
484.59	CALHOUN COUNTY-FIRE	184,347.14	185,165.55	185,000.00	185,174.56	185,000.00		
484.60	CALHOUN COUNTY-ANIMAL	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00		
484.61	POINT COMFORT-ANIMAL	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00		
TOTAL GRANT AND CONTRIBUTION R		267,996.99	258,106.16	257,800.00	257,973.43	257,800.00		
INTERGOVERNMENTAL REVENUE								
492.01	XFER IN- 504 PORT COMMISSIO	366,500.00	16,500.00	14,500.00	14,499.96	14,500.00		
492.02	XFER IN- 501 UTILITY FUND	489,999.96	245,000.04	245,000.00	245,000.04	245,000.00		
492.04	XFER IN- 503 BEACH FUND	8,000.04	8,000.04	8,000.00	8,000.04	8,000.00		
493.85	XFER IN- FD 134 JUSTICE ASS	0.00	189.41	0.00	0.00	0.00		
493.87	XFER IN- FD 161 BAYFRONT PE	0.00	56,298.48	0.00	0.00	0.00		
493.88	XFER IN- 206 FARE FUND	75,706.00	89,615.00	99,200.00	99,730.00	235,007.00		
493.89	XFER IN- 101 HOTEL/MOTEL	200,000.04	219,999.96	181,000.00	180,999.96	181,000.00		
493.90	XFER IN- OTHER	57,415.57	0.00	0.00	0.00	0.00		
TOTAL INTERGOVERNMENTAL REVENUE		1,197,621.61	635,602.93	547,700.00	548,230.00	683,507.00		
492.01	XFER IN- 504 PORT COMMISSIO	PERMANENT NOTES:						
		ADMIN TRANSFER- \$14,500						
492.02	XFER IN- 501 UTILITY FUND	PERMANENT NOTES:						
		ADMIN CHARGES- \$185,000						
		SPRING CLEAN UP- \$60,000						
493.89	XFER IN- 101 HOTEL/MOTEL	PERMANENT NOTES:						
		BAUER CENTER NET EXPENSE						
** TOTAL REVENUE **		9,267,762.98	8,317,846.76	10,264,122.95	8,603,656.10	8,239,969.00		

GENERAL FUND

General Fund Expenditures by Function

Expenses by Function	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
Personnel Services	4,554,570	4,621,304	4,072,985	4,644,985	23,681
Materials & Supplies	283,551	349,125	267,567	318,825	-30,300
Services	1,074,783	1,241,964	1,045,492	1,139,068	-102,896
Maintenance	639,348	596,800	457,333	780,205	183,405
Sundry	836,258	380,607	294,762	871,321	490,714
Capital Expenditures	325,406	2,725,200	2,964,512	485,565	-2,239,635
Total Expenditures	7,713,917	9,915,000	9,102,651	8,239,969	-1,675,031

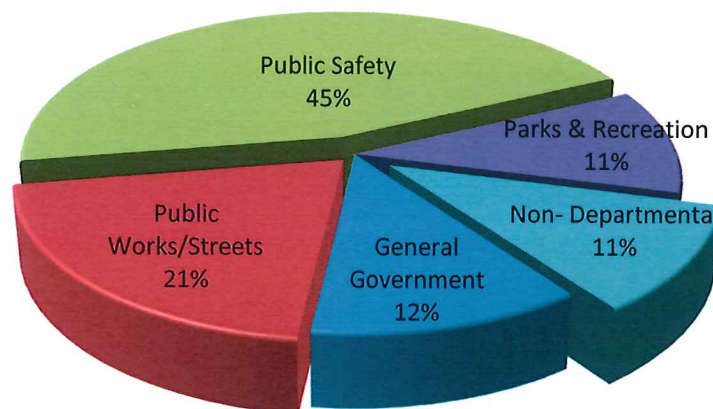
Expenditures by Function



General Fund Expenditures by Department

Department	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance	Variance by %
City Council	28,915	31,044	31,687	32,821	1,777	6%
City Manager	229,704	201,550	205,780	76,457	-125,093	-62%
City Secretary	119,722	139,050	139,080	177,570	38,520	28%
Human Resource	62,530	29,000	7,870	25,500	-3,500	-12%
Municipal Court	114,001	122,275	111,266	143,540	21,265	17%
Economic Development	122,681	196,035	83,244	121,075	-74,960	-38%
Finance	222,906	225,000	182,897	223,060	-1,940	-1%
City Hall	94,989	186,250	171,241	174,669	-11,581	-6%
Police	1,625,845	1,684,150	1,568,347	1,897,399	213,249	13%
Fire	1,135,833	1,240,638	1,112,557	1,432,119	191,481	15%
Animal Control	112,674	110,700	107,421	132,590	21,890	20%
Code/Inspections	177,371	178,750	230,368	284,986	106,236	59%
Public Works/Streets	1,571,013	2,957,200	2,646,960	1,689,110	-1,268,090	-43%
Parks & Recreation	495,004	839,600	1,087,589	668,346	-171,254	-20%
Bauer Center	212,407	231,000	211,450	247,131	16,131	7%
Non-Departmental	1,388,322	1,542,758	1,204,894	913,596	-629,162	-41%
Total Expenditures	7,713,917	9,915,000	9,102,651	8,239,969	-1,675,031	-17%

Expenditures by Department



Departmental Summaries

CITY COUNCIL

Our Mission

The Port Lavaca City Council is committed to making Port Lavaca a desirable place to live through quality services, responsible use of public resources and a progressive attitude toward community development. With enthusiasm, integrity and vision, we will maintain a safe environment and continually improve the quality of life for all citizens.

Description of our Services

The City Council is the governing and lawmaking body of the City Government, and they shall have and exercise all powers granted by the City Charter, State Law and the State Constitution. The Council also provides legislative leadership in establishing ordinances, resolutions and policies.

Our Leadership Philosophy

The City Council of Port Lavaca will lead...

- By setting the example
- With integrity
- As a servant to the citizens
- By being a part of the community
- By knowing what the citizens want
- By relating to the citizens
- With vision
- With pride
- With unity
- By communicating
- By taking action without a private agenda
- With understanding and compassion
- By being responsive
- By taking responsibility

Strategic Plan Area Dimensions

- Governance
- Infrastructure
- Quality of Life
- Community Development
- Business Development

2017-2018 Goal Statements

- Port Lavaca residents are well informed and involved with the affairs of local city government.
- Port Lavaca residents enjoy new streets, sidewalks and other improvements year after year.
- Port Lavaca is known for creating a business development program that is responsive to existing business needs.
- Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.
- Port Lavaca residents enjoy a safe community with great amenities and affordable living.

Budget Summary

City Council	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	27,205	29,894	29,894	31,071
Materials & Supplies	380	0	493	500
Services	1,331	1,150	1,300	1,250
Maintenance	0	0	0	0
Total City Council	28,915	31,044	31,687	32,821

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

CITY COUNCIL

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
50010511.01 SALARIES & WAGES	25,500.00	25,200.00	27,720.00	26,700.00	28,800.00		
50010512.05 EMPLOYER-SOCIAL SECURITY	2,081.97	1,960.29	2,121.00	2,042.55	2,205.00		
50010512.30 WORKER'S COMPENSATION	29.84	44.24	53.00	65.84	66.00		
TOTAL PERSONNEL SERVICES	27,611.81	27,204.53	29,894.00	28,808.39	31,071.00		
MATERIALS & SUPPLIES							
50010521.01 OFFICE	428.56	379.72	0.00	492.53	500.00		
50010521.02 PRINTING	0.00	0.00	0.00	0.00	0.00		
50010528.03 NON- CAPITALIZED ASSETS	0.00	0.00	0.00	0.00	0.00		
TOTAL MATERIALS & SUPPLIES	428.56	379.72	0.00	492.53	500.00		
50010521.01 OFFICE	PERMANENT NOTES: MINUTE BOOKS						
SERVICES							
50010531.01 TRAVEL & TRAINING	473.89	915.69	700.00	799.77	500.00		
50010531.04 DUES, SUBSCR., & PUBLICATIO	170.00	0.00	0.00	0.00	0.00		
50010536.02 TELEPHONE	381.31	414.97	450.00	617.52	750.00		
TOTAL SERVICES	1,025.20	1,330.66	1,150.00	1,417.29	1,250.00		
50010531.01 TRAVEL & TRAINING	PERMANENT NOTES: TML REGIONAL MEETINGS TML CONFERENCE BUDGETED IN NON-DEPARTMENTAL						
50010536.02 TELEPHONE	PERMANENT NOTES: MAYOR'S CELL PHONE						
TOTAL CITY COUNCIL	29,065.57	28,914.91	31,044.00	30,718.21	32,821.00		

CITY MANAGER

Our Mission

To provide planning, control, direction, support and coordination to the activities and functions of all City Departments based on City Council Policy, Charter, Codes and State Law.

Description of our Services

The City Manager exercises leadership in maintaining effective communication between the City Council, City employees and the citizens of Port Lavaca. As the City's Chief Executive Officer, the City Manager performs financial monitoring, presents the annual budget, prepares City Council agenda, provides citizen assistance and works on economic and community development opportunities. This office also handles customer service requests, prepares agendas and minutes to the Port Commission and provides general administrative assistance to other programs.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks and other improvements year after year.

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Adopt programs and policies that are consistent and support the goals and policies of the City's Comprehensive Plan
- Establish and implement a pro-active economic development strategy reflecting a "Business Friendly" attitude
- Continue efforts to implement a Single Stream Curbside Recycling Program
- Continue expansion of "Keep Port Lavaca Beautiful" campaign
- Establish and reinforce regional partnerships that include Economic Development, Law Enforcement, Firefighting, and Public Works
- Focus on infrastructure and beautification improvements city-wide

2016-2017 Accomplishments of Prior Year Business Plans

- Adopted Port Lavaca Comprehensive Plan
- Purchased eight (8) undeveloped waterfront lots
- Refinanced \$1.7 million General Obligation Bond
- Facilitated a city-wide Tire Recycling Program (Earth Day)
- Implemented comprehensive administrative realignment including Finance Director, Public Works Director, Police Chief, Fire Chief and Animal Control

Budget Summary

City Manager	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	223,217	191,850	198,760	66,757
Materials & Supplies	1,131	700	520	700
Services	5,356	9,000	6,500	9,000
Maintenance	0	0	0	0
Sundry	0	0	0	0
Total City Manager	229,704	201,550	205,780	76,457

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
City Manager	1	1	1
Administrative Assistant	1	0	1
Total	2	1	2

"Tell me and I forget, teach me and I may remember, involve me and I will learn."

Benjamin Franklin

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

CITY MANAGER

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
50020511.01 SALARIES & WAGES	164,188.85	192,561.89	163,500.00	128,692.74	16,050.00		
50020512.05 EMPLOYER-SOCIAL SECURITY	14,699.76	15,252.24	12,500.00	9,733.94	12,860.00		
50020512.10 EMPLOYER-T.M.R.S.	9,758.15	12,272.80	10,000.00	8,156.80	10,505.00		
50020512.20 GROUP H/D INS PREMIUMS	4,675.94	1,925.50	5,500.00	8,340.74	24,400.00		
50020512.30 WORKER'S COMPENSATION	301.39	504.75	350.00	583.85	442.00		
50020512.31 OTHER BENEFITS	0.00	700.00	0.00	2,500.00	2,500.00		
TOTAL PERSONNEL SERVICES	193,624.09	223,217.18	191,850.00	158,008.07	66,757.00		
MATERIALS & SUPPLIES							
50020521.01 OFFICE	324.85	1,100.95	600.00	58.04	600.00		
50020521.03 POSTAGE	84.99	29.64	100.00	16.53	100.00		
50020528.03 NON- CAPITALIZED ASSETS	0.00	0.00	0.00	1,300.00	0.00		
TOTAL MATERIALS & SUPPLIES	409.84	1,130.59	700.00	1,374.57	700.00		
SERVICES							
50020531.01 TRAVEL & TRAINING	1,540.24	1,082.46	5,000.00	2,429.01	5,000.00		
50020531.04 DUES, SUBSCR., & PUBLICATIO	2,346.00	2,079.50	2,000.00	1,435.00	2,000.00		
50020536.02 TELEPHONE	2,100.49	2,193.86	2,000.00	1,626.76	2,000.00		
TOTAL SERVICES	5,986.73	5,355.82	9,000.00	5,490.77	9,000.00		
50020531.01 TRAVEL & TRAINING	PERMANENT NOTES: TCMA CONFERENCE TCMA REGIONAL MEETINGS (QTRLY) LEGISLATIVE MEETINGS (NEW)						
50020531.04 DUES, SUBSCR., & PUBLICATIO	PERMANENT NOTES: ICMA TCMA NOTARY						
50020536.02 TELEPHONE	PERMANENT NOTES: INCLUDES CELL PHONE						
TOTAL CITY MANAGER	200,020.66	229,703.59	201,550.00	164,873.41	76,457.00		

CITY SECRETARY

Our Mission

To provide support, assistance and information to the City Council and City Manager so that they have the resources required to efficiently and effectively conduct the business of the City and its citizens; to preserve City documents so that the City Council, City employees and citizens of Port Lavaca may stay informed by having timely and convenient access to City records. This office also conducts and monitors City elections in strict compliance with all applicable laws, in the most efficient and effective manner possible; and keeps elected officials, staff and the general public well informed regarding elections and election procedures.

Description of our Services

The Office of the City Secretary is responsible for the preparation of agendas and minutes for all City Council meetings; ensuring compliance with the Public Information Act for Texas Open Meetings and Public Records request; maintains all official records of the City, including minutes, contracts, ordinances, resolutions and deeds; oversees processing of all open records requests; attests the signature of the Mayor and affixes the City seal on all official documents. This office also prepares and posts all required documentation for the administration of City elections.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

2017-2018 Business Plans (Objectives)

- Streamline workflow operations and provide a central location for council meeting documents
- Continue imaging all documents into LaserFische
- Create a Citizen Web Portal with historical search capabilities
- Electronic agenda preparation with "BoardBook" program or a similar program

2016-2017 Accomplishments of Prior Year Business Plans

- Categorized City elections electronically
- Indexed and scanned Resolutions electronically
- Completed imaging of city council minutes from 1909 to present
- Imaging of city council minutes from 1909 to present has been completed

Budget Summary

City Secretary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	88,128	116,050	129,653	155,070
Materials & Supplies	1,451	2,000	2,027	1,500
Services	29,745	20,600	7,400	20,500
Maintenance	398	400	0	500
Capital Expenditures	0	0		0
Total City Secretary	119,722	139,050	139,080	177,570

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Total	2	2	2

Performance Measures

	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
<i>Our Workload</i>				
Number of Agendas/Meetings/Mins.	28	30	30	25
Number of requests for Public Info.	29	38	40	34
Number of new Ordinances approved	12	12	11	7
Number of closed sessions	6	8	16	12
Number of public hearings	7	7	9	9
Number of Proclamations	15	12	10	10
Number of resolutions approved	23	21	20	21
Number of elections prepared for	1	1	1	1
<i>Measuring our Effectiveness</i>				
% of Agendas posted 72 hours prior to meeting	100%	100%	100%	100%
% of Minutes approved as written the first time	100%	100%	100%	100%

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

CITY SECRETARY

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MCCI \$550/YR MANAGE ORDINANCES ON WEB UPDATE TMCCP ELECTION LAW MANUAL 4TH ED. LAW & PROCEDURES 6TH ED							
50030531.10 ELECTION COST			PERMANENT NOTES: EQUIPMENT SUPPLIES AND LEASE OF VOTING MACHINES				
50030533.14 CONTRACTED SERVICES			PERMANENT NOTES: CODIFICATION & REVISIONS OF ORDINANCES ON THE WEBSITE AND BOOK SUPPLEMENTS, MCCI ORDINANCE CODIFICATION UPGRADE (DEPENDING ON # PER YEAR) \$3,000 IS ESTIMATE				
50030536.02 TELEPHONE			PERMANENT NOTES: INCLUDE PAGER RENTAL				
MAINTENANCE							
50030544.50 R & M- FURNITURE & EQUIPMEN	0.00	398.08		400.00	0.00	500.00	
TOTAL MAINTENANCE	0.00	398.08		400.00	0.00	500.00	
50030544.50 R & M- FURNITURE & EQUIPME			PERMANENT NOTES: OFFICE CHAIR				
TOTAL CITY SECRETARY	94,489.01	119,721.53		139,050.00	139,805.47	177,570.00	

HUMAN RESOURCE

Our Mission

To provide information regarding policies, procedures, employment and employee benefits to the City staff and all employees; and to support the City's efforts to attract, develop and retain a diverse, well-qualified and productive workforce that is capable of providing quality services to the citizens of Port Lavaca.

Description of our Services

The Human Resource Department provides services to City employees; processes all hiring and termination of employees; maintains personnel and medical files on all employees; processes workman compensation claims; unemployment claims; resolves retirement fund issues; and health/dental insurance coverage issues. This department works closely with department heads, payroll and the safety committee in all matters involving employees of the City.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

2017-2018 Business Plans (Objectives)

- Update HR and Workplace Policies to current compliance
- Update job descriptions to be more in-line with other cities
- Conduct and maintain a competitive salary for the City's workforce
- Continue to reduce the number of risk and work related injuries with additional safety training
- Continue to improve the applicant recruiting effort
- Continue to scan in all personnel records for archiving
- Continue to update the department's website page

2016-2017 Accomplishments of Prior Year Business Plans

- Implemented new hire fitness requirements
- Implemented the new performance evaluation process tool
- Implemented an employee training developmental model
- Entered all City required certifications in the Human Resource software

Budget Summary

Human Resource	Actual FY 2015-2017	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	44,469	0	-42	0
Materials & Supplies	1,977	1,500	2,012	2,000
Services	15,524	27,500	5,900	23,500
Maintenance	560	0	0	0
Capital Expenditures	0	0	0	0
Total Human Resource	62,530	29,000	7,870	25,500

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Finance/Human Resource Specialist	1	0	0
Total	1	0	0

Performance Measures

	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
<i>Our Workload</i>				
Number of new employees processed	35	39	38	40
Number of employee terminations	36	38	32	30
Number of work related injuries	23	42	25	30
Number of performance evaluations	73	78	70	76
Number of applications received	266	207	242	230
<i>Measuring our Effectiveness</i>				
Average time to fill positions (days)	30	30	30	30

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

HUMAN RESOURCE

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

PERSONNEL SERVICES							

50035511.01	SALARIES & WAGES	45,177.25	38,088.52	0.00	0.00	0.00	_____
50035512.05	EMPLOYER-SOCIAL SECURITY	3,078.37	2,698.77	0.00	0.00	0.00	_____
50035512.10	EMPLOYER-T.M.R.S.	2,787.85	2,375.44	0.00	0.00	0.00	_____
50035512.20	GROUP H/D INS PREMIUMS	2,291.72	1,194.28	0.00	(135.00)	0.00	_____
50035512.30	WORKER'S COMPENSATION	73.97	112.42	0.00	124.21	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		53,409.16	44,469.43	0.00	(10.79)	0.00	_____
MATERIALS & SUPPLIES							

50035521.01	OFFICE	893.24	1,923.30	1,000.00	839.23	1,000.00	_____
50035521.02	PRINTING	0.00	0.00	500.00	0.00	500.00	_____
50035521.03	POSTAGE	26.96	54.00	0.00	0.00	0.00	_____
50035528.03	NON- CAPITALIZED ASSETS	805.94	0.00	0.00	1,162.00	500.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		1,726.14	1,977.30	1,500.00	2,001.23	2,000.00	_____
50035521.01	OFFICE	PERMANENT NOTES: FILE FOLDERS, LABELS, HANGING FOLDERS, INK CARTRIDGES, PENS, ETC. CUSTOMER SERVICE TRAINING					
50035521.02	PRINTING	PERMANENT NOTES: *CITY PAYS PRINTING FOR HEALTH INSURANCE PLAN EVERY OTHER YR HR PRINTS MANUALS IN HOUSE NOW					
50035528.03	NON- CAPITALIZED ASSETS	PERMANENT NOTES: LASER PRINTER/FAX/SCANNER					
SERVICES							

50035531.01	TRAVEL & TRAINING	1,037.47	4,379.83	3,000.00	0.00	3,000.00	_____
50035531.04	DUES, SUBSCR., & PUBLICATIO	1,398.00	1,059.00	1,500.00	2,109.30	1,500.00	_____
50035531.05	EMPLOYMENT INCENTIVES	2,330.13	302.58	3,000.00	652.24	3,000.00	_____
50035532.03	MEDICAL SERVICES	5,609.75	6,017.50	9,500.00	2,342.00	8,000.00	_____
50035533.14	CONTRACTED SERVICES	6,529.00	1,319.00	8,000.00	865.00	5,500.00	_____
50035536.02	TELEPHONE	2,471.89	2,445.64	2,500.00	2,472.73	2,500.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		19,376.24	15,523.55	27,500.00	8,441.27	23,500.00	_____
50035531.01	TRAVEL & TRAINING	PERMANENT NOTES: TRAINING & EDUCATIONAL TMHRA CONFERENCE TMRS MEETING AND WORKSHOPS *CITY WIDE TRAINING MATERIALS BUDGETED IN NON-DEPARTMENTAL					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND
HUMAN RESOURCE
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
50035531.04 DUES, SUBSCR., & PUBLICATIPERMANENT NOTES:						
			PORT LAVACA WAVE, VICTORIA ADVOCATE, TML JOB ADVERTISEMENTS, JJ KELLER- RENEWS EVERY 5 YEARS- BEG MARCH 2018- \$1,200 SHRM TMHRA LABOR LAW POSTERS, HR SPECIALIST, TEXAS EMPLOYMENT LAW HR SPECIALIST TEXAS EMPLOYMENT LAW			
50035531.05 EMPLOYMENT INCENTIVES			PERMANENT NOTES: RELOCATION INCENTIVE			
50035532.03 MEDICAL SERVICES			PERMANENT NOTES: NEW HIRE PHYSICALS AND DRUG TESTING EMPLOYEE FLU SHOTS **16-17** ADDING NEW HIRE FITNESS TEST EXPLORE NEW CONTRACT WITH MMC			
50035533.14 CONTRACTED SERVICES			PERMANENT NOTES: CONTRACTED SERVICES, EMPLOYEE BACKGROUND CHECKS, RETENTION/ SCAN PROJECT ESTIMATED @ \$5,000			
MAINTENANCE						
50035544.50 R & M- FURNITURE & EQUIPMEN	0.00	559.98	0.00	0.00	0.00	
50035544.51 MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00	0.00	
TOTAL MAINTENANCE	0.00	559.98	0.00	0.00	0.00	
50035544.51 MAINTENANCE CONTRACTS			PERMANENT NOTES: INCODE MOVED TO NON-DEPARTMENTAL			
TOTAL HUMAN RESOURCE	74,511.54	62,530.26	29,000.00	10,431.71	25,500.00	

MUNICIPAL COURT

Our Mission

To serve the public in a fair, impartial, efficient and accountable manner for matters related to Class "C" offenses filed within the city limits of the City of Port Lavaca.

Description of our Services

The Municipal Court provides administrative support for the City of Port Lavaca's municipal court proceedings. Municipal Court is responsible for the collection of fines and fees, court scheduling, issuing, tracking and clearing warrants, maintaining court records and reporting to state agencies.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Improve public's knowledge of the municipal courts' role in processing cases filed by the Port Lavaca Police, Code Enforcement and Animal Control Departments
- Continue efforts to reduce arrest warrant backlog by extending courtesy calls to defendants prior to processing Failure to Appear (F.T.A.) Warrants
- Work closely with newly established warrant officer in an effort to clear old outstanding warrants
- Achieve higher level of knowledge through certification programs

2016-2017 Accomplishments of Prior Year Business Plans

- Reduced number of arrest warrants issued by 20% by extending courtesy calls to defendants prior to processing F.T.A.'s
- Cleared 138 warrants during 2017's warrant round-up
- Updated all court policy procedures, judicial standing orders and trial process
- Researched all outstanding warrants in an effort to clear warrants from defendants that may be uncollectible due to death or imprisonment

Budget Summary

Municipal Court	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	84,638	86,575	86,200	126,840
Materials & Supplies	3,723	2,200	2,066	1,200
Services	13,632	20,000	9,500	12,000
Maintenance	3,168	3,500	3,500	3,500
Sundry	8,839	10,000	10,000	0
Total Municipal Court	114,001	122,275	111,266	143,540

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Municipal Court Judge - Exempt	1	1	1
Municipal Court Clerk	1	1	1
Municipal Court Assistant	1	1	1
Total	3	3	3

Performance Measures

<i>Our Workload</i>	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
Number of citations filed	877	1200	1800	2000
Number of warrants issued	477	550	600	600
Number of juvenile citations filed	159	100	104	100
Number of property/evidence hearing cases	246	0	0	0
<i>Measuring our Effectiveness</i>				
# of case files created within 24 hours of citation receipt	100%	100%	100%	100%
# of warrants issued within 30 days of failure to appear	96%	97%	97%	97%

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

001-GENERAL FUND
MUNICIPAL COURT
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

PERSONNEL SERVICES							

50060511.01	SALARIES & WAGES	67,294.33	73,053.21	73,700.00	75,784.67	92,290.00	_____
50060511.07	SALARIES & WAGES-OVERTIME	1,168.44	1,249.80	1,000.00	1,371.00	0.00	_____
50060512.05	EMPLOYER-SOCIAL SECURITY	4,970.78	5,344.50	5,600.00	5,509.87	7,060.00	_____
50060512.10	EMPLOYER-T.M.R.S.	3,168.19	3,282.70	4,200.00	3,779.30	4,585.00	_____
50060512.20	GROUP H/D INS PREMIUMS	3,433.41	1,508.43	1,900.00	4,162.97	22,660.00	_____
50060512.30	WORKER'S COMPENSATION	127.16	199.24	175.00	217.39	245.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		80,162.31	84,637.88	86,575.00	90,825.20	126,840.00	
50060511.01	SALARIES & WAGES	PERMANENT NOTES:					
		FUND 112 JUVENILE CASE MANAGER FUND WILL CLOSE TO FD 001					
MATERIALS & SUPPLIES							

50060521.01	OFFICE	977.02	2,640.91	1,000.00	816.94	1,000.00	_____
50060521.03	POSTAGE	563.75	252.34	200.00	279.55	200.00	_____
50060528.03	NON-CAPITALIZED ASSETS	0.00	830.19	1,000.00	866.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		1,540.77	3,723.44	2,200.00	1,962.49	1,200.00	
SERVICES							

50060531.01	TRAVEL & TRAINING	2,253.12	3,715.08	2,000.00	3,690.01	3,000.00	_____
50060531.04	DUES, SUBSCR., & PUBLICATIO	396.00	80.00	200.00	0.00	200.00	_____
50060531.05	ADVERTISING & LEGAL NOTICES	0.00	0.00	300.00	0.00	300.00	_____
50060533.11	SCOFFLAW-TXDOT	716.57	752.40	1,000.00	790.02	1,000.00	_____
50060533.12	COLLECTION ATTY FEE	18,468.21	7,499.52	15,000.00	7,840.10	6,000.00	_____
50060536.02	TELEPHONE	1,637.04	1,585.28	1,500.00	1,494.48	1,500.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		23,470.94	13,632.28	20,000.00	13,814.61	12,000.00	
50060531.01	TRAVEL & TRAINING	PERMANENT NOTES:					
		ADDITIONAL TRAINING FOR TIFFANY BUTCHER					
50060531.04	DUES, SUBSCR., & PUBLICATIO	PERMANENT NOTES:					
		COURT NEW SUBSCRIPTION					
		MEMBERSHIP DUES- JUDGE & CLERK					
50060531.05	ADVERTISING & LEGAL NOTICE	PERMANENT NOTES:					
		WARRANT ROUND UP ADVERTISING					
50060533.11	SCOFFLAW-TXDOT	PERMANENT NOTES:					
		SCOFFLAW INTERFACE FEE WITH INCODE					
		SCOFFLAW TXDMV (APPROXIMATELY \$30/MONTH TO ORDER VEHICLE					
		REGISTRATION FLAGGED)					

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 1, 2017

001-GENERAL FUND
 MUNICIPAL COURT
 DEPARTMENT EXPENDITURES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
50060533.12	COLLECTION ATTY FEE						
		PERMANENT NOTES: OFFSET IN GF REVENUE #001-443.02					
50060536.02	TELEPHONE						
		PERMANENT NOTES: PAGER RENTALS INCLUDED					
MAINTENANCE							
50060544.50	R & M- FURNITURE & EQUIPMEN	0.00	266.92	0.00	0.00	0.00	
50060544.51	MAINTENANCE CONTRACTS	3,384.61	2,900.79	3,500.00	200.00	3,500.00	
TOTAL MAINTENANCE		3,384.61	3,167.71	3,500.00	200.00	3,500.00	
50060544.51	MAINTENANCE CONTRACTS						
		PERMANENT NOTES: INCODE MAINTENANCE CONTRACTS- 1/2 IN COURT TECH FUND COURT ONLINE PAYMENTS					
SUNDRY							
50060553.10	XFER OUT- FD 112 JUV CASE M	10,018.55	8,839.23	10,000.00	0.00	0.00	
50060554.01	CASH OVER/SHORT	0.00	0.00	0.00	0.00	0.00	
TOTAL SUNDRY		10,018.55	8,839.23	10,000.00	0.00	0.00	
50060553.10	XFER OUT- FD 112 JUV CASE						
		PERMANENT NOTES: TO COVER SHORTFALL IN FUNDING JUV CASE MGR SALARY 2017-2018 (SALARY WILL BE PAID FROM MUNICIPAL COURT DEPT. AND THE FUNDS COLLECTED IN FUND 112 WILL BE CLOSED TO FUND 001)					
TOTAL MUNICIPAL COURT		118,577.18	114,000.54	122,275.00	106,802.30	143,540.00	

ECONOMIC DEVELOPMENT

Our Mission

To promote, develop and enhance community and business development.

Description of our Services

The Economic Development Department will design, coordinate, manage and promote Economic Development initiatives. Primary focus will be on new business attraction, building relationships with existing industry, tourism development as well as waterfront and downtown development.



Strategic Focus

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

2017-2018 Business Plans (Objectives)

- Focus Economic Development efforts on local, existing business
- Continue a "Business Friendly" attitude
- Continue efforts to develop "downtown" and waterfront Port Lavaca
- Continue to expand and reinforce Economic Development Partnerships
- Continue recruitment of new businesses to the Port Lavaca community
- Improve/expand Economic Development Incentives

2016-2017 Accomplishments of Prior Year Business Plans

- Adopted Economic Development Incentive and Tax Abatement Policy
- Continuance of Small Business Development Center (UH-Victoria)
- Adopted Façade Grant Program
- Established Economic Development Website
- Received \$250,000 Texas Capital Fund Grant for Hampton Inn infrastructure
- Improved working relationship with Port Commission, Parks & Recreation Advisory Board and Special Events/Festival Committee regarding ongoing projects

Budget Summary

Economic Development (ED)	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	87,257	71,535	41,900	107,875
Materials & Supplies	658	1,000	1,000	1,000
Services	33,899	117,000	40,344	11,000
Maintenance	867	6,500	0	1,200
Total Economic Dev.	122,681	196,035	83,244	121,075

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Economic Dev./Engineering/Planning	1	1	1
Total	1	1	1

Performance Measures

<i>Our Workload</i>	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
# of Economic Development Inquires	12	23	11	20
# of Economic Development projects/initiatives	3	4	10	10
# of new business registrations (Port Lavaca/Calhoun County)	5	3	2	1
# of presentations made to business and civic groups	7	10	2	2
<i>Measuring our Effectiveness</i>				
% of business leads that choose to locate in Port Lavaca/Calhoun County	3	3	1	1

CITY OF PORT LAVACA
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

001-GENERAL FUND
ECONOMIC DEVELOPMENT
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

PERSONNEL SERVICES							

50075511.01	SALARIES & WAGES	60,761.65	76,356.71	62,000.00	22,209.37	86,400.00	_____
50075512.05	EMPLOYER-SOCIAL SECURITY	4,351.22	5,514.11	4,700.00	1,570.80	6,610.00	_____
50075512.10	EMPLOYER-T.M.R.S.	3,825.42	4,679.49	3,700.00	1,368.69	5,335.00	_____
50075512.20	GROUP H/D INS PREMIUMS	1,353.47	467.96	1,000.00	146.19	9,300.00	_____
50075512.30	WORKER'S COMPENSATION	27.97	238.87	135.00	298.16	230.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		70,319.73	87,257.14	71,535.00	25,593.21	107,875.00	
MATERIALS & SUPPLIES							

50075521.01	OFFICE	1,150.81	603.88	1,000.00	1,171.39	1,000.00	_____
50075524.01	UNIFORMS	0.00	54.08	0.00	0.00	0.00	_____
50075528.03	NON-CAPITALIZED ASSETS	4,566.86	0.00	0.00	1,300.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		5,717.67	657.96	1,000.00	2,471.39	1,000.00	
SERVICES							

50075531.01	TRAVEL & TRAINING	8,115.00	10,950.09	7,000.00	2,259.12	5,000.00	_____
50075531.04	DUES, SUBSCR., & PUBLICATIO	941.20	2,061.54	3,000.00	2,031.35	1,000.00	_____
50075531.07	PUBLIC & EMPLOYEE RELATIONS	0.00	781.68	2,000.00	10,343.82	1,000.00	_____
50075533.14	CONTRACTED SERVICES	0.00	16,050.01	101,000.00	22,313.83	0.00	_____
50075536.02	TELEPHONE	1,788.22	4,055.51	4,000.00	3,565.01	4,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		10,844.42	33,898.83	117,000.00	40,513.13	11,000.00	
50075531.01	TRAVEL & TRAINING	PERMANENT NOTES: TEDC ANNUAL CONFERENCE & MID YEAR CONFERENCE					
50075536.02	TELEPHONE	PERMANENT NOTES: SBDC OFFICE- PHONE AND FAX ED OFFICE CELL PHONE					
MAINTENANCE							

50075544.50	R & M- FURNITURE & EQUIPMEN	3,629.35	867.31	0.00	144.00	0.00	_____
50075544.51	MAINTENANCE CONTRACTS	0.00	0.00	6,500.00	0.00	1,200.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		3,629.35	867.31	6,500.00	144.00	1,200.00	
50075544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES: ANNUAL WEBSITE MAINTENANCE					
		-----	-----	-----	-----	-----	-----
TOTAL ECONOMIC DEVELOPMENT		90,511.17	122,681.24	196,035.00	68,721.73	121,075.00	

FINANCE

Our Mission

To provide an efficient accounting system for City government while ensuring financial accountability to our citizens.

Description of our Services

The Finance Department is responsible for the administration and supervision of all financial affairs of the City, the timely recording of revenue and the disbursement of City funds in accordance with State Law, City policies and Generally Accepted Accounting Principles. The Finance Department assists in enforcing budgetary control and performs internal audit functions as needed.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks and other improvements year after year.

2017-2018 Business Plans (Objectives)

- Update the Purchasing Policy and Procedures Manual
- Continue to develop internal control policies
- Continue to improve the budget document to create an easy, understandable format for our citizens
- Continue to increase the number of outstanding ratings on the City's budget document that is submitted to the Government Finance Officers Association for review
- Continue to reduce paper by digitally archiving additional finance documents
- Provide a Cash Handling Manual
- Earn the Distinguished Budget Presentation Award from GFOA
- Earn the Certificate of Achievement for Excellence in Financial Reporting Award from GFOA

2016-2017 Accomplishments of Prior Year Business Plans

- Volunteered and managed all paperwork and funds for the annual Flip Flop Festival and Iguana Fest
- Assisted with Special Events Committee
- Managed all paperwork and funds for the Veteran's Memorial Project
- Updated website for the Finance Department
- Cross trained finance staff in utility billing department and advanced financial reporting
- Assisted in management of grants

Budget Summary

Finance	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	209,970	203,600	166,950	203,160
Materials & Supplies	6,546	8,000	7,412	8,000
Services	5,933	12,900	8,120	11,400
Maintenance	456	500	415	500
Total Finance	222,906	225,000	182,897	223,060

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Finance Director	1	1	1
Senior Accountant	1	1	1
Accounting Clerk	1	1	1
Total	3	3	3

GENERAL FUND

Performance Measures

<i>Our Workload</i>	Actual FY 2014-2015	Actual FY 2015-2015	Estimated FY 2016-2017	Projected FY 2017-2018
Average number of invoices processed	4790	4391	4647	4647
Average number of vendor checks issued	2249	2059	2168	2168
Average number of payroll checks/ACH issued	2736	2695	2716	2716
Number of manual journal entries	2797	2712	2755	2755
<i>Measuring our Effectiveness</i>				
GFOA's Distinguished Budget Presentation Award received	1	1	1	1
GFOA's Excellence in Financial Reporting Award received	1	1	1	1
Texas Comptroller's Leadership Circle Award	1	N/A	N/A	N/A
Transparency Stars: Traditional Finance Award	N/A	N/A	1	1
Audit receives a clean opinion	Yes	Yes	Yes	Yes

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 1, 2017

001-GENERAL FUND
 FINANCE
 DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

PERSONNEL SERVICES							

50080511.01	SALARIES & WAGES	168,093.48	181,810.37	175,000.00	121,197.45	148,410.00	_____
50080511.07	SALARIES & WAGES-OVERTIME	824.37	1,528.99	0.00	5,041.22	3,000.00	_____
50080512.05	EMPLOYER-SOCIAL SECURITY	12,180.05	12,612.25	13,500.00	9,861.52	11,355.00	_____
50080512.10	EMPLOYER-T.M.R.S.	10,528.66	10,530.33	11,000.00	7,354.39	8,000.00	_____
50080512.20	GROUP H/D INS PREMIUMS	6,115.13	3,047.43	3,600.00	4,719.15	32,000.00	_____
50080512.30	WORKER'S COMPENSATION	369.54	441.09	500.00	496.92	395.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		198,111.23	209,970.46	203,600.00	148,670.65	203,160.00	
MATERIALS & SUPPLIES							

50080521.01	OFFICE	4,253.17	4,404.03	5,000.00	5,732.33	5,000.00	_____
50080521.02	PRINTING	461.88	712.86	1,000.00	163.68	1,000.00	_____
50080521.03	POSTAGE	1,276.44	1,261.06	1,600.00	1,081.29	1,600.00	_____
50080524.01	UNIFORMS	271.26	55.00	200.00	0.00	200.00	_____
50080528.03	NON-CAPITALIZED ASSETS	2,312.16	0.00	0.00	1,012.00	0.00	_____
50080529.01	CERTIFICATES, AWARDS, ETC	0.00	0.00	0.00	0.00	0.00	_____
50080529.11	LIGHTING & DECORATION	115.86	113.47	200.00	3.99	200.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		8,690.77	6,546.42	8,000.00	7,993.29	8,000.00	
50080521.01	OFFICE	PERMANENT NOTES: W-2'S; 1099'S; CHECKS FOR AP, PAYROLL, FOLDERS, PAPER, PENS, ENVELOPES, BACK UP TAPES, STORAGE BOXES, CALENDARS					
50080521.02	PRINTING	PERMANENT NOTES: GFOA BUDGET AWARD PRINTING COSTS					
SERVICES							

50080531.01	TRAVEL & TRAINING	7,832.43	2,448.34	7,500.00	6,247.61	6,000.00	_____
50080531.02	EMPLOYEE DEVELOPMENT	0.00	0.00	1,000.00	0.00	1,000.00	_____
50080531.04	DUES, SUBSCR., & PUBLICATIO	2,188.52	1,154.87	2,200.00	365.00	2,200.00	_____
50080531.07	PUBLIC & EMPLOYEE RELATIONS	0.00	0.00	0.00	0.00	0.00	_____
50080533.14	CONTRACTED SERVICES	0.00	0.00	0.00	9,378.00	0.00	_____
50080536.02	TELEPHONE	2,113.16	2,330.26	2,200.00	1,686.22	2,200.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		12,134.11	5,933.47	12,900.00	17,676.83	11,400.00	
50080531.01	TRAVEL & TRAINING	PERMANENT NOTES: GFOAT, GFOA CONFERENCE- STAFF INCODE ANNUAL CONFERENCE-STAFF ANNUAL PURCHASING- STAFF RED FLAG TRAINING					

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FINANCE

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
			AMENDED BUDGET			
50080531.04 DUES, SUBSCR., & PUBLICATIPERMANENT NOTES:						
GFOAT MEMBERSHIP						
PL WAVE						
GFOA MEMBERSHIP						
TX PURCHASING ASSOC.						
GFOA APPLICATION FOR AWARD FEES						
AP NETWORK						
MAINTENANCE						
50080544.50 R & M- FURNITURE & EQUIPMEN	508.37	455.54	500.00	558.23	500.00	
TOTAL MAINTENANCE	508.37	455.54	500.00	558.23	500.00	
TOTAL FINANCE	219,444.48	222,905.89	225,000.00	174,899.00	223,060.00	

CITY HALL

Description of our Services

The City Hall Department provides for the operation of the City Hall building including all utilities and building maintenance.

2017-2018 Business Plans (Objectives)

- Replace roof and a/c units
- Power wash outside of City Hall
- Replace sign out front to provide a more professional appearance
- Stripe parking lot for handicap parking

2016-2017 Accomplishments of Prior Year Business Plans

- Upgraded City Manager's office by removing all dirt in office and foyer and replacing with decorative rocks
- Repaired roof over Council Chambers

Budget Summary

City Hall	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	0	0	0	5,893
Materials & Supplies	9,215	9,800	8,000	16,000
Services	78,205	80,450	72,050	57,450
Maintenance	7,569	51,000	50,931	88,000
Capital Expenditures	0	45,000	40,260	7,326
Total City Hall	94,989	186,250	171,241	174,669

2017- 2018 Major Additions: A/C units

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Janitor	0	0	1
Contracted Service Position	1	1	0
Total	1	1	1

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

CITY HALL

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
50090511.01 SALARIES & WAGES	0.00	0.00	0.00	668.75	5,460.00		
50090512.05 EMPLOYER-SOCIAL SECURITY	0.00	0.00	0.00	20.05	418.00		
50090512.30 WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	15.00		
TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	688.80	5,893.00		
50090511.01 SALARIES & WAGES	PERMANENT NOTES: PART-TIME EMPLOYEE HIRED FOR JANITORIAL SERVICES FOR CITY HALL & POLICE DEPT. \$5,460.00 REPRESENTS HALF OF THE EMPLOYEE COST FOR WAGES. POLICE DEPT. HAS BUDGETED THE OTHER HALF OF THE SALARY FOR \$5,460.00						
MATERIALS & SUPPLIES							
50090521.01 OFFICE	2,315.12	3,086.82	3,000.00	2,135.08	3,000.00		
50090523.01 FOOD	3,356.31	3,826.98	2,800.00	1,698.71	2,500.00		
50090523.03 CLEANING & JANITORIAL	1,093.67	1,485.73	1,500.00	4,303.81	8,000.00		
50090528.03 NON-CAPITALIZED ASSETS	544.71	0.00	0.00	0.00	0.00		
50090529.11 LIGHTING & DECORATION	264.73	815.53	2,500.00	775.89	2,500.00		
TOTAL MATERIALS & SUPPLIES	7,574.54	9,215.06	9,800.00	8,913.49	16,000.00		
50090521.01 OFFICE	PERMANENT NOTES: COPY PAPER FOR CITY HALL OFFICES WATER						
50090523.01 FOOD	PERMANENT NOTES: COUNCIL MEETING REFRESHMENTS KITCHEN SUPPLIES (COFFEE, PAPER GOODS)						
50090523.03 CLEANING & JANITORIAL	PERMANENT NOTES: \$523.03 CLEANING & JANITORIAL \$5,000 CINTAS MATS, RR SUPPLIES \$3,000 CINTAS CLEANING SOLUTIONS						
50090529.11 LIGHTING & DECORATION	PERMANENT NOTES: CHRISTMAS LIGHTING- \$1,500 OTHER- \$1,000						

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

CITY HALL

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

SERVICES							

50090533.06	INSPECTION SERVICES	253.10	124.60	200.00	90.10	200.00	_____
50090533.14	CONTRACTED SERVICES	20,203.15	20,203.15	21,000.00	16,900.00	0.00	_____
50090534.90	LEASES & RENTALS	13,435.42	12,237.02	12,000.00	11,790.39	10,000.00	_____
50090536.01	ELECTRICITY	41,210.55	41,034.58	42,000.00	41,439.29	42,000.00	_____
50090536.02	TELEPHONE	1,044.95	1,011.50	1,000.00	908.11	1,000.00	_____
50090536.03	WATER	4,599.63	3,076.31	3,500.00	3,297.37	3,500.00	_____
50090536.04	GAS	861.74	518.30	750.00	709.24	750.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		81,608.54	78,205.46	80,450.00	75,134.50	57,450.00	_____
50090533.06	INSPECTION SERVICES	PERMANENT NOTES: FIRE EXTINGUISHER					
50090534.90	LEASES & RENTALS	PERMANENT NOTES: COPIER MACHINE POSTAGE MACHINE					
MAINTENANCE							

50090542.03	R & M- BUILDING	26,221.72	4,474.19	40,960.00	37,434.46	50,000.00	_____
50090543.04	R & M IMPROVEMENT OTB	139.82	1,672.11	10,000.00	1,211.90	30,000.00	_____
50090544.50	R & M- FURNITURE & EQUIPMEN	1,115.00	1,422.61	1,000.00	930.94	8,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		27,476.54	7,568.91	51,960.00	39,577.30	88,000.00	_____
50090543.04	R & M IMPROVEMENT OTB	PERMANENT NOTES: LANDSCAPING PARKING LOT IMPROVEMENTS- STRIPING SPACES AND PAINTING= \$24,000 (HOT MIX) HANDICAP SPACES					
CAPITAL EXPENDITURES							

50090562.03	CE- BUILDING & IMPROVEMENTS	0.00	0.00	0.00	0.00	7,326.00	_____
50090564.50	CE- FURNITURE & EQUIPMENT	0.00	0.00	45,000.00	40,255.63	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL CAPITAL EXPENDITURES		0.00	0.00	45,000.00	40,255.63	7,326.00	_____
50090562.03	CE- BUILDING & IMPROVEMENT	PERMANENT NOTES: A/C UNIT ABOVE FINANCE DEPT.					
TOTAL CITY HALL		116,659.62	94,989.43	187,210.00	164,569.72	174,669.00	=====

POLICE

Our Mission

To protect and preserve the rights of the people and serve the citizens of Port Lavaca; to treat all people with fairness, respect and dignity through professionalism, open and honest communication, loyalty, integrity, courage and ethical behavior.

Description of our Services

The Port Lavaca Police Department is responsible for the protection of lives and property of the citizens of Port Lavaca; the preservation of public peace and the enforcement of all laws- City, State and Federal. Other areas of responsibility include, but are not limited to, traffic control, criminal, juvenile and narcotics crime investigations and vice control. Officers prepare and investigate reports of incidents, requiring constant contact with the public; make arrests, investigate motor vehicle accidents and perform other duties.

The communications sector is the first point of contact for telephone and walk-in requests for service; acting as a liaison with other law enforcement agencies, dispatching calls and relaying information as requested.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.



2017-2018 Business Plans (Objectives)

- Continue to update the Police Department's Policies and Procedures Manual
- Continue to maintain or increase the number of officers enrolled in higher education courses
- Increase patrol activities to deter and prevent criminal activity within the City
- Improve relationships with area law enforcement agencies and prosecutor's office

2016-2017 Accomplishments of Prior Year Business Plans

- Purged evidence room with cost effective system
- Increased officer training by TCOLE certified officers
- Implemented review boards for hiring and promotions
- Implemented block style reporting system ensuring quality reports

Budget Summary

Police	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	1,299,801	1,342,000	1,234,000	1,582,960
Materials & Supplies	75,464	110,000	71,943	81,000
Services	82,024	85,950	116,114	118,700
Maintenance	118,052	86,200	87,700	63,500
Sundry	3,824	2,000	0	2,000
Capital Expenditures	46,680	58,000	58,590	49,239
Total Police	1,625,845	1,684,150	1,568,347	1,720,530

2017- 2018 Major Additions: Vehicle & Five (5) A/C units

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Police Chief – Exempt	1	1	1
Police Lieutenant – Exempt	1	2	2
Patrol Sergeants	2	2	2
Patrol Corporals	4	4	4
Patrol Officers	8	9	8
Police Detectives	3	3	3
Administrative Assistant/Lead	1	1	1
Dispatchers	4	4	4
Part-time dispatchers	1	3	3
Record's Clerk	1	1	1
Total	26	30	29

GENERAL FUND

Performance Measures

<i>Our Workload</i>	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
Number of community programs & events attended by department personnel	103	112	104	138
Number of training hours received by department personnel	2596	3110	2362	3,500
Total number of calls for service	24170	25003	27563	25836
Number of officer initiated calls	7844	9420	9293	10996
Number of traffic citations	1178	1727	1509	1492
Number of warnings	1176	4866	2096	2486
Number of motor vehicle accidents worked by patrol	425	431	443	440
<i>Measuring our Effectiveness</i>				
Average response time to calls in minutes	6.06	6.48	7.4	6.55
Number of cases assigned to CID	719	405	346	660
Number of cases cleared by arrest	498	844	516	862

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
50110511.01 SALARIES & WAGES	1,059,644.69	1,016,403.49	1,067,000.00	937,713.20	1,070,275.00		
50110511.06 SALARIES & WAGES-TEMP	8,072.80	14,553.65	15,000.00	31,312.27	15,000.00		
50110511.07 SALARIES & WAGES-OVERTIME	76,551.02	84,012.52	55,000.00	199,443.62	55,000.00		
50110512.05 EMPLOYER-SOCIAL SECURITY	81,694.91	80,182.65	87,000.00	84,338.13	86,085.00		
50110512.10 EMPLOYER-T.M.R.S.	70,914.69	66,709.98	70,000.00	72,299.14	67,300.00		
50110512.20 GROUP H/D INS PREMIUMS	43,260.49	17,716.15	30,000.00	41,333.43	263,700.00		
50110512.30 WORKER'S COMPENSATION	14,339.55	20,222.71	18,000.00	22,360.85	25,600.00		
TOTAL PERSONNEL SERVICES	1,354,478.15	1,299,801.15	1,342,000.00	1,388,800.64	1,582,960.00		

50110511.01 SALARIES & WAGES

PERMANENT NOTES:

JANITORIAL EMPLOYEE WAGES = \$5,460.00

POLICE DEPT. WAGES = \$1,065,170.00

MATERIALS & SUPPLIES

50110521.01 OFFICE	4,765.36	3,601.37	2,500.00	5,030.97	3,000.00		
50110521.02 PRINTING	633.02	1,367.93	1,500.00	1,052.59	1,500.00		
50110521.03 POSTAGE	322.30	441.04	500.00	531.49	600.00		
50110523.01 FOOD	740.87	1,195.37	600.00	1,946.38	1,200.00		
50110523.03 CLEANING & JANITORIAL	509.58	603.29	400.00	1,507.64	1,200.00		
50110524.01 UNIFORMS	5,986.61	14,923.38	6,000.00	14,824.22	9,000.00		
50110525.01 FUEL	38,528.17	26,447.33	45,000.00	21,417.15	30,000.00		
50110526.01 GENERAL SAFETY & TOOLS	666.14	1,931.96	300.00	1,224.49	500.00		
50110528.03 NON-CAPITALIZED ASSETS	2,363.65	18,472.12	24,000.00	26,600.51	26,000.00		
50110529.01 CERTIFICATES, AWARDS, ETC.	35.00	35.00	200.00	781.27	500.00		
50110529.11 LIGHTING & DECORATION	0.00	139.12	0.00	151.58	500.00		
50110529.21 AMMUNITION & OTHER EQUIPMEN	6,849.36	3,447.56	26,000.00	5,522.75	4,000.00		
50110529.22 INVESTIGATION	3,048.70	2,858.42	3,000.00	4,301.99	3,000.00		
TOTAL MATERIALS & SUPPLIES	64,448.76	75,463.89	110,000.00	84,893.03	81,000.00		

50110528.03 NON-CAPITALIZED ASSETS

PERMANENT NOTES:

5 HAND HELD ZEBRA TC70 EVM (TICKET)= \$11,100.00

2 AED'S WITH WALL CABINETS= \$3,500

TYLER OFFENSE CODE CLEAN-UP= \$2,000

MS OFFICE STANDARD 2016 (5) LICENSES= \$1,500

TYLER CASE MANAGEMENT AND JAIL= \$2,750

VCS FIRE REPAIR: DUCT DETECTORS, SMOKE DETECTORS, PULL

STATION, HORN STROBE, WIRE, 12 AMP 12 VOLT BATTERY =

\$4,566.41

50110529.21 AMMUNITION & OTHER EQUIPMEPERMANENT NOTES:

BASE BUDGET- \$4,000

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
SERVICES							
50110531.01 TRAVEL & TRAINING	12,976.36	15,606.99	12,000.00	16,562.97	20,000.00		
50110531.02 EMPLOYEE DEVELOPMENT	3,406.35	2,462.16	5,000.00	8,610.43	5,000.00		
50110531.04 DUES, SUBSCR., & PUBLICATIO	3,201.25	4,241.00	3,250.00	2,010.45	3,250.00		
50110531.07 PUBLIC & EMPLOYEE RELATIONS	0.00	380.00	0.00	2,041.21	2,000.00		
50110532.04 MEDICAL-INVESTIGATION	284.00	921.00	350.00	571.00	600.00		
50110533.06 INSPECTION SERVICES	280.07	136.40	200.00	348.00	200.00		
50110533.07 JAIL	28,556.00	29,524.00	35,000.00	36,828.00	30,000.00		
50110533.14 CONTRACTED SERVICES	240.00	0.00	0.00	29,638.50	25,000.00		
50110534.90 LEASES & RENTALS	14,635.54	14,812.04	15,000.00	13,008.16	15,000.00		
50110536.01 ELECTRICITY	172.83	162.47	150.00	162.16	150.00		
50110536.02 TELEPHONE	10,018.15	9,358.08	10,000.00	8,816.74	10,000.00		
50110536.07 CABLE & INTERNET	0.00	420.00	0.00	2,310.00	2,500.00		
50110539.03 SPECIAL OPERATIONS	4,000.00	4,000.00	5,000.00	1,975.50	5,000.00		
TOTAL SERVICES	77,770.55	82,024.14	85,950.00	122,883.12	118,700.00		

50110531.02 EMPLOYEE DEVELOPMENT PERMANENT NOTES:
TUITION REIMBURSEMENT PROGRAM (NOTES FROM 14-15)
1-2 EMPLOYEES GOING TO COLLEGE

50110531.04 DUES, SUBSCR., & PUBLICATIO PERMANENT NOTES:
NOTARY
ACCURINT
LEADS ON LINE PAWN SHOP
TCLEDS
F.B.I. LEEDS ASSN.
TX POLICE CHIEF ASSOC.

50110534.90 LEASES & RENTALS PERMANENT NOTES:
COPIER- \$3,700
ADD'L IMAGES COPIER- VARIES
LEASE FOR 4 CAMERAS- \$6,000
WASTE SERVICES- \$1,800
SHREDDER- \$800

50110536.01 ELECTRICITY PERMANENT NOTES:
SHOOTING RANGE

50110536.02 TELEPHONE PERMANENT NOTES:
DATA PLAN FOR 6 LAPTOPS IN PATROL CARS- \$228/MONTH (NEW)
CELL PHONES
TELEPHONES

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES

		----- CURRENT YEAR -----					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

MAINTENANCE							

50110542.03	R & M- BUILDING	27,204.17	14,111.31	5,000.00	7,478.50	5,000.00	
50110544.50	R & M- FURNITURE & EQUIPMEN	1,527.92	884.41	2,700.00	18,064.83	2,000.00	
50110544.51	MAINTENANCE CONTRACTS	25,916.28	27,217.73	28,000.00	24,577.34	25,000.00	
50110544.55	R & M- VEHICLES & TRAILERS	70,423.53	71,325.37	50,000.00	30,654.83	30,000.00	
50110544.60	R & M- RADIOS & INSTRUMENTS	598.07	4,513.50	500.00	0.00	1,500.00	
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		125,669.97	118,052.32	86,200.00	80,775.50	63,500.00	
50110544.50 R & M- FURNITURE & EQUIPMEPERMANENT NOTES:							
MISC FURNITURE OR EQUIPMENT NEEDS							
50110544.51 MAINTENANCE CONTRACTS PERMANENT NOTES:							
INCODE ANNUAL MAINTENANCE CONTRACT- \$22,000							
RMS ANNUAL MAINT (MOBILE CITATIONS)- \$5,000							
POLICE MAINT MGMT SUITE (COURT INTERFACE)- \$1,000							
MOBILE VISION MAINT SOFTWARE- \$1,900*BEGINS 17-18*							
SUNDRY							

50110553.19	XFER OUT- FD 158 VEST GRANT	3,071.41	3,823.50	2,000.00	0.00	2,000.00	
		-----	-----	-----	-----	-----	-----
TOTAL SUNDRY		3,071.41	3,823.50	2,000.00	0.00	2,000.00	
50110553.19 XFER OUT- FD 158 VEST GRANPERMANENT NOTES:							
MATCH TO GRANT 50/50							
CAPITAL EXPENDITURES							

50110562.03	CE- BUILDING & IMPROVEMENTS	0.00	0.00	0.00	0.00	29,629.00	
50110564.50	CE- FURNITURE & EQUIPMENT	0.00	0.00	9,000.00	0.00	0.00	
50110564.55	CE- VEHICLES & TRAILERS	44,641.00	46,680.00	49,000.00	49,590.00	19,610.00	
50110564.60	CE- RADIOS & INSTRUMENTS	0.00	0.00	0.00	0.00	0.00	
50110564.65	CE- MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
		-----	-----	-----	-----	-----	-----
TOTAL CAPITAL EXPENDITURES		44,641.00	46,680.00	58,000.00	49,590.00	49,239.00	
50110562.03 CE- BUILDING & IMPROVEMENTPERMANENT NOTES:							
REPLACE FIVE (5) 5-TON GAS/ELECTIC ROOF-TOP UNITS							
50110564.55 CE- VEHICLES & TRAILERS PERMANENT NOTES:							
1 CHEV. MALIBU (YEAR 17-18)							
		-----	-----	-----	-----	-----	-----
TOTAL POLICE		1,670,079.84	1,625,845.00	1,684,150.00	1,726,942.29	1,897,399.00	
		=====	=====	=====	=====	=====	=====

FIRE

Our Mission

Our mission at the Port Lavaca Fire Department is to prevent and protect the loss of life and property for the citizens, businesses and visitors of Port Lavaca and surrounding areas. This mission is accomplished with pride through training, pre-planning, public education and incident response.

Description of our services

The Port Lavaca Fire Department is responsible for fire prevention through community education programs, pre-fire plans and the Fire Department's inspection program. Requests are answered promptly for the protection of life and property within the City limits and for the surrounding vicinity. Fire suppression, hazardous materials response, water rescue and vehicle accidents are some of the emergency services provided by the Fire Department for the well-being of our community and its guests. The Fire Department also serves as a point of coordination for emergency services during disaster and other emergency situations.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Continue the Fire Prevention Program in schools
- Continue the Smoke Detector Program in the community
- Reduce employee turnover rate
- Eliminate fire hazards and ensure access and firefighting capabilities through the department's Plan Review and Inspection Programs
- Foster and maintain an atmosphere of mutual cooperation throughout the community
- Respond rapidly to extinguish fires so as to minimize the loss of life, damage to property and economic impact upon the community
- Ensure fiscal responsibility while delivering the highest level of customer service as possible

GENERAL FUND

2016-2017 Accomplishments of Prior Year Business Plans

- Received grant funding totaling over \$133,000 from 7 different state, federal and private funding sources
- Involved in county-wide community activities and donation of equipment to volunteer fire departments
- Equipment improvements through purchase of Mobile Data Terminals, new station doors and new air apparatus
- Hosted county-wide fire training in addition to providing upgrade training to fire personnel paid for in part through grant funding

Budget Summary

Fire	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	908,082	976,000	848,900	1,090,796
Materials & Supplies	90,794	97,475	91,272	96,325
Services	50,079	58,300	50,160	66,754
Maintenance	36,091	58,000	71,363	58,500
Sundry	50,788	50,863	50,862	49,744
Capital Expenditures	0	0	0	70,000
Total Fire	1,135,833	1,240,638	1,112,557	1,432,119

2017- 2018 Major Additions: Security Systems- both stations & Pickup

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Fire Chief – Exempt	1	1	1
Fire Captain	3	3	3
Fire Lieutenant	2	3	3
Firefighter / App. Operator	11	10	10
Total	17	17	17

Performance Measures

<i>Our Workload</i>	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
Number of fire safety classes	60	60	60	60
Number of participants in fire safety classes	2350	2350	2350	2350
Number of smoke detectors installed for residents	45	58	55	55
Number of Inspections per month	31	30	31	31
<i>Measuring our Effectiveness</i>				
Percentage of Port Lavaca and Calhoun County Schools receiving education classes	98%	99%	99%	100%
Number of joint training hours with outside agencies	310	315	315	315
Number of required/actual certifications maintained	50/92	50/96	50/96	50/96

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

PERSONNEL SERVICES							

50120511.01	SALARIES & WAGES	722,435.74	702,663.82	758,000.00	677,289.67	713,230.00	_____
50120511.07	SALARIES & WAGES-OVERTIME	75,940.66	76,188.36	70,000.00	74,451.17	70,000.00	_____
50120512.05	EMPLOYER-SOCIAL SECURITY	57,194.98	55,815.52	63,000.00	53,204.49	59,920.00	_____
50120512.10	EMPLOYER-T.M.R.S.	49,970.11	47,175.91	52,000.00	47,484.00	48,326.00	_____
50120512.20	GROUP H/D INS PREMIUMS	28,166.97	11,436.78	20,000.00	33,634.47	184,545.00	_____
50120512.30	WORKER'S COMPENSATION	11,092.96	14,801.28	13,000.00	16,149.50	14,775.00	_____
TOTAL PERSONNEL SERVICES		944,801.42	908,081.67	976,000.00	902,213.30	1,090,796.00	_____

50120511.07	SALARIES & WAGES-OVERTIME	PERMANENT NOTES:					
		ESTIMATED SCHEDULED OT = \$61,000					
		ESTIMATED UNSCHEDULED OT = \$9,000					

MATERIALS & SUPPLIES							

50120521.01	OFFICE	480.82	610.56	1,000.00	595.16	1,000.00	_____
50120521.02	PRINTING	0.00	0.00	275.00	119.00	275.00	_____
50120521.03	POSTAGE	21.43	7.82	100.00	59.40	100.00	_____
50120523.01	FOOD	1,853.94	1,459.59	1,600.00	1,740.64	1,600.00	_____
50120523.03	CLEANING & JANITORIAL	1,553.45	1,487.29	1,500.00	1,672.68	1,500.00	_____
50120524.01	UNIFORMS	3,733.54	4,258.56	6,000.00	4,987.24	4,500.00	_____
50120525.01	FUEL	12,075.48	9,349.61	15,000.00	12,294.30	18,000.00	_____
50120526.01	GENERAL SAFETY & TOOLS	38,606.72	52,444.41	66,225.30	63,477.15	53,500.00	_____
50120526.03	PROTECTIVE CLOTHING	19,439.71	17,350.89	10,000.00	9,439.47	12,000.00	_____
50120528.03	NON-CAPITALIZED ASSETS	0.00	3,825.27	16,000.00	16,441.26	3,850.00	_____
TOTAL MATERIALS & SUPPLIES		77,765.09	90,794.00	117,700.30	110,826.30	96,325.00	_____

50120523.03	CLEANING & JANITORIAL	PERMANENT NOTES:					
		TWO STATIONS					
50120524.01	UNIFORMS	PERMANENT NOTES:					
		17 UNIFORMS					
50120526.01	GENERAL SAFETY & TOOLS	PERMANENT NOTES:					
		CLASS A FOAM @ 50 GALLONS					
		CLASS B FOAM @ 50 GALLONS					
		NOZZLES, FIRE HOSE, RESCUE EQUIPMENT (Base Budget \$5,000)					
		AIRPACKS INCLUDING BRACKETS- (FY 17-18) = \$7,500					
50120526.03	PROTECTIVE CLOTHING	PERMANENT NOTES:					
		BUNKER GEAR- 2,500 EACH					
		IF DEPT RECEIVES FOREST SERVICE GRANT- THEN BUDGET IS					
		INCREASED BY THE AMOUNT OF GRANT (USUALLY \$10,000)					
50120528.03	NON-CAPITALIZED ASSETS	PERMANENT NOTES:					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
3,000 GALLON FOLDING TANK							
CPR RENEWAL EQUIPMENT							
SERVICES							
50120531.01 TRAVEL & TRAINING	11,766.48	10,566.52	12,000.00	8,247.05	12,000.00		
50120531.02 EMPLOYEE DEVELOPMENT (	540.00)	0.00	1,000.00	0.00	1,000.00	
50120531.03 LICENSES & CERTIFICATES	3,871.61	2,663.00	4,000.00	3,478.00	4,000.00		
50120531.04 DUES, SUBSCR., & PUBLICATIO	2,518.95	1,335.85	2,600.00	2,597.00	8,370.00		
50120531.07 PUBLIC & EMPLOYEE RELATIONS	0.00	0.00	0.00	0.00	1,000.00		
50120531.09 VOLUNTEER & RESERVES	1,165.00	2,287.00	1,500.00	3,523.00	3,000.00		
50120533.20 TESTING SERVICES	6,037.09	2,145.00	6,500.00	2,269.50	5,300.00		
50120534.90 LEASES & RENTALS	2,892.09	2,969.48	3,600.00	3,484.26	3,600.00		
50120536.01 ELECTRICITY	14,331.59	13,937.06	12,700.00	14,648.12	12,700.00		
50120536.02 TELEPHONE	4,408.86	4,189.97	4,400.00	5,090.11	7,784.00		
50120536.03 WATER	2,020.73	5,132.62	3,000.00	3,985.53	3,000.00		
50120536.04 GAS	2,185.06	1,936.45	2,000.00	2,554.24	2,000.00		
50120536.07 CABLE & INTERNET	2,892.46	2,916.14	5,000.00	2,612.34	3,000.00		
TOTAL SERVICES	53,549.92	50,079.09	58,300.00	52,489.15	66,754.00		

50120531.01 TRAVEL & TRAINING

PERMANENT NOTES:
INCLUDES VOLUNTEERS

50120531.03 LICENSES & CERTIFICATES

PERMANENT NOTES:
TCFP CERT. RENEWAL (ANNUALLY)
EMT CERT. RENEWAL
TRAINING RENEWAL

50120531.04 DUES, SUBSCR., & PUBLICATI

PERMANENT NOTES:
NFPA ANNUAL
TEXAS FIRE CHIEFS
CCFFA
FIRE HOUSE
E-DISPATCH = \$1600
FIREHOUSE SOFTWARE ANNUAL DUES = \$1270
MOBILE DATEA TERMINAL ANNUAL MAINTENANCE FEE = \$4000
LAPTOPS, MAINT. ON MDIS

50120531.07 PUBLIC & EMPLOYEE RELATION

PERMANENT NOTES:
COMMUNITY PROMOTIONAL ITEMS

50120531.09 VOLUNTEER & RESERVES

PERMANENT NOTES:
VOLUNTEER CALLS

50120533.20 TESTING SERVICES

PERMANENT NOTES:
SCBA FLOW TESTS & HYDRO TESTS
AIR QUALITY TESTING
FIRE EXTINGUISHERS
LADDER TESTING

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

PPE ADVANCED INSPECTION							
50120534.90	LEASES & RENTALS	PERMANENT NOTES: COPY MACHINE					
50120536.02	TELEPHONE	PERMANENT NOTES: AIR CARDS FOR MOBILE DATA					
50120536.07	CABLE & INTERNET	PERMANENT NOTES: 2 STATIONS MOBILE DATA TERMINALS DATA PLAN					
MAINTENANCE							

50120542.03	R & M- BUILDING	3,224.91	7,493.73	20,000.00	13,588.03	16,100.00	_____
50120543.05	R & M- INFRASTRUCTURE	0.00	55.78	1,000.00	0.00	1,000.00	_____
50120544.50	R & M- FURNITURE & EQUIPMEN	4,336.44	3,127.42	3,000.00	1,929.50	5,000.00	_____
50120544.51	MAINTENANCE CONTRACTS	1,930.00	1,930.00	2,000.00	1,930.00	6,400.00	_____
50120544.55	R & M- VEHICLES & TRAILERS	22,808.68	18,068.53	51,798.01	54,365.03	24,000.00	_____
50120544.60	R & M- RADIOS & INSTRUMENTS	256.00	1,029.90	13,000.00	9,586.11	2,000.00	_____
50120544.65	R & M- MACHINERY & EQUIPMEN	3,251.57	4,385.74	3,000.00	3,149.49	4,000.00	_____

TOTAL MAINTENANCE		35,807.60	36,091.10	93,798.01	84,548.16	58,500.00	_____
50120542.03	R & M- BUILDING	PERMANENT NOTES: REPLACE BAY DOOR & OPENER- STATION 1 REPLACE BAY DOOR OPENER- STATION 2 LIGHTS					
50120543.05	R & M- INFRASTRUCTURE	PERMANENT NOTES: HYDRANT OIL					
50120544.50	R & M- FURNITURE & EQUIPME	PERMANENT NOTES: DISHWASHER AND 2 REFRIGERATORS					
50120544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES: FIREHOUSE SUPPORT GLOBAL CAD INTERFACE MOBILE DATA TERMINALS (NEW 17-18)-\$4,000 (LICENSE RENEWAL)					
50120544.55	R & M- VEHICLES & TRAILERS	PERMANENT NOTES: INCREASED BUDGET- RESCUE 1 TRUCK TIRES					
50120544.65	R & M- MACHINERY & EQUIPME	PERMANENT NOTES: CASCADE COMPRESSOR ANNUAL MAINTENANCE = \$1000					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
SUNDRY							
50120552.10	DEBT SERV- CAPITAL LEASE PR	40,587.48	42,256.52	44,007.00	40,587.48	45,252.00	
50120552.20	DEBT SERV- CAPITAL LEASE IN	7,175.03	5,505.99	3,756.00	7,175.03	1,892.00	
50120553.06	XFER OUT- FD 702 FIRE RETIR	3,100.08	3,025.04	3,100.00	2,625.00	2,600.00	
TOTAL SUNDRY		50,862.59	50,787.55	50,863.00	50,387.51	49,744.00	
50120552.10	DEBT SERV- CAPITAL LEASE	PERMANENT NOTES: 2011 FIRE TRUCK LEASE PAYMENT: 7 OUT OF 7 PAYMENTS					
50120552.20	DEBT SERV- CAPITAL LEASE	PERMANENT NOTES: INTEREST RELATED TO NEW FIRE TRUCK 7 OF 7 PAYMENTS					
CAPITAL EXPENDITURES							
50120562.03	CE- BUILDING & IMPROVEMENTS	0.00	0.00	0.00	0.00	20,000.00	
50120564.55	CE- VEHICLES & TRAILERS	0.00	0.00	0.00	0.00	50,000.00	
TOTAL CAPITAL EXPENDITURES		0.00	0.00	0.00	0.00	70,000.00	
50120562.03	CE- BUILDING & IMPROVEMENT	PERMANENT NOTES: SECURITY SYSTEM FOR BOTH STATIONS					
50120564.55	CE- VEHICLES & TRAILERS	PERMANENT NOTES: FORD F-350 PICK UP CREW CAB					
TOTAL FIRE		1,162,786.62	1,135,833.41	1,296,661.31	1,200,464.42	1,432,119.00	

ANIMAL CONTROL

Our Mission

The mission of the Port Lavaca Animal Control Department is to provide quality animal control services to the citizens of Port Lavaca and Calhoun County. It is the duty of the City to ensure that the Animal Control Department employees are trained to safely and professionally serve our community.

Description of our Services

The Port Lavaca Animal Control Department provides for the apprehension of stray and nuisance animals, primarily dogs and cats, for the City of Port Lavaca and Calhoun County. The department enforces the Port Lavaca Animal Control Ordinance and State Health Department regulations concerning dogs and cats; houses stray and nuisance animals; investigates incidents involving dangerous and vicious animals; and in emergencies, apprehends domestic livestock and wild animals. The Animal Control Department activities are conducted to ensure the health, safety and welfare of the community.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Continue to provide professional animal control service to the citizens of Port Lavaca and Calhoun County
- Work closely with the Police and Inspection Departments to ensure proper enforcement of animal control ordinances and state health regulations
- Promote citizen compliance with pet registration requirements
- Improve animal shelter with needed repairs
- Improve positive image within Calhoun County
- Build relationships with Calhoun County Humane Society
- Explore Goal Zero Program

2016-2017 Accomplishments of Prior Year Business Plans

- Partnered with Walmart for donated pet food
- Partnered with Victoria County Animal Control

Budget Summary

Animal Control	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	82,856	83,000	80,200	90,590
Materials & Supplies	7,268	12,300	7,356	13,100
Services	10,151	11,400	13,500	20,900
Maintenance	12,399	4,000	6,365	8,000
Sundry	0	0	0	0
Capital Expenditures	0	0	0	0
Total Animal Control	112,674	110,700	107,421	132,590

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Animal Control Officers	2	2	2
Total	2	2	2

Performance Measures

	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
<i>Our Workload</i>				
Community education programs	2	2	2	2
Number of animals picked up	1531	1475	1531	1560
Number of dead animals picked up	198	280	841	841
<i>Measuring our Effectiveness</i>				
Average response time to pick up animals	45 minutes	45 minutes	45 minutes	45 minutes

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND
ANIMAL CONTROL
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

PERSONNEL SERVICES							

50210511.01	SALARIES & WAGES	62,575.67	59,861.88	64,000.00	48,570.46	55,600.00	_____
50210511.07	SALARIES & WAGES-OVERTIME	8,087.54	11,554.34	6,000.00	7,999.35	6,000.00	_____
50210512.05	EMPLOYER-SOCIAL SECURITY	4,673.73	4,819.55	5,300.00	4,079.22	4,640.00	_____
50210512.10	EMPLOYER-T.M.R.S.	4,444.89	4,222.74	4,300.00	3,643.57	3,740.00	_____
50210512.20	GROUP H/D INS PREMIUMS	4,193.44	917.08	2,000.00	146.10	18,600.00	_____
50210512.30	WORKER'S COMPENSATION	1,051.71	1,480.13	1,400.00	1,614.96	2,010.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		85,026.98	82,855.72	83,000.00	66,053.66	90,590.00	
MATERIALS & SUPPLIES							

50210521.01	OFFICE	212.85	211.36	500.00	246.87	500.00	_____
50210521.02	PRINTING	77.97	0.00	0.00	79.97	800.00	_____
50210521.03	POSTAGE	0.00	0.00	100.00	0.00	100.00	_____
50210522.04	CHEMICAL	583.43	725.10	1,500.00	252.97	1,500.00	_____
50210523.02	ANIMAL FOOD	88.32	0.00	600.00	0.00	600.00	_____
50210523.03	CLEANING & JANITORIAL	695.97	795.28	1,500.00	535.92	1,500.00	_____
50210524.01	UNIFORMS	663.46	594.90	700.00	270.28	700.00	_____
50210525.01	FUEL	4,814.92	4,484.39	7,000.00	5,135.25	7,000.00	_____
50210526.01	GENERAL SAFETY & TOOLS	974.35	457.44	400.00	520.85	400.00	_____
50210528.03	NON-CAPITALIZED ASSETS	0.00	0.00	0.00	50.98	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		8,111.27	7,268.47	12,300.00	7,093.09	13,100.00	
SERVICES							

50210531.01	TRAVEL & TRAINING	720.83	450.00	1,500.00	2,078.16	1,500.00	_____
50210531.07	PUBLIC & EMPLOYEE RELATIONS	0.00	0.00	0.00	0.00	500.00	_____
50210532.06	VETERINARIAN	824.58	965.97	500.00	0.00	2,000.00	_____
50210533.14	CONTRACTED SERVICES	0.00	0.00	0.00	3,574.00	7,500.00	_____
50210536.01	ELECTRICITY	6,832.68	6,024.53	5,800.00	6,139.86	5,800.00	_____
50210536.02	TELEPHONE	1,857.72	1,473.40	1,800.00	2,180.68	1,800.00	_____
50210536.03	WATER	1,673.33	1,236.92	1,800.00	1,489.16	1,800.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		11,909.14	10,150.82	11,400.00	15,461.86	20,900.00	
50210533.14	CONTRACTED SERVICES	PERMANENT NOTES: CREMATION SERVICES					

CODE ENFORCEMENT

Our Mission

The mission of the City of Port Lavaca Code Enforcement Department is to protect and enhance the character and stability of the community through both long and short range planning activities including management and enforcement of assigned laws, codes and ordinances.

Description of our Services

The Code Enforcement Department provides enforcement and inspection services required by the City's adopted building codes, land use, issuance of building permits, park, peddler, game room and garage sale permits.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Install code enforcement software to track complaints, forms, required notifications etc.
- Install software & monitor to enhance the building plan review process
- Update Chapter 22 of the municipal ordinance regarding requirement of permits for all varieties of fire suppression systems
- Revise current ordinances to provide uniform setback requirements throughout the city
- Revise building department applications and forms for continuity and include on city's website

2017- 2018 Major Additions: Software specific to Code Enforcement

2016-2017 Accomplishments of Prior Year Business Plans

- Created Standard Operating Procedures (SOPs) for various building and code department procedures
- Reorganization of shared building and permit files to meet federal guidelines for information retention
- Completed audit of liens
- Updated City Ordinance to include the 2017 National Electrical Code

Budget Summary

Code Enforcement	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	149,846	149,100	180,100	221,686
Materials & Supplies	5,813	6,700	5,150	7,100
Services	18,542	19,150	42,992	43,400
Maintenance	3,170	3,800	2,126	4,800
Capital Expenditures	0	0	0	8,000
Total Code Enforcement	177,371	178,750	230,368	284,986

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Building Official	1	1	1
Permit Clerk	1	1	1
Code Enforcement Officer	1	1	1
Office Assistant	0	1	1
Total	3	4	4

Performance Measures

	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
<i>Our Workload</i>				
Number of building permits issued	816	906	840	900
Number of garage sale permits issued	330	350	370	350
Number of building inspections completed	740	814	780	900
Number of code enforcement inspections	1690	1859	1200	1500
<i>Measuring our Effectiveness</i>				
Percentage of building inspections completed within 2 business days	100%	100%	100%	100%
Response to code enforcement requests within 1 business day	100%	100%	100%	100%

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND
CODE ENFORCEMENT/INSPECT
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
50320511.01 SALARIES & WAGES	105,044.98	132,489.43	127,000.00	160,364.03	163,350.00		
50320512.05 EMPLOYER-SOCIAL SECURITY	3,831.61	7,508.26	9,700.00	11,268.21	12,500.00		
50320512.10 EMPLOYER-T.M.R.S.	7,018.26	7,244.55	7,800.00	10,122.31	10,080.00		
50320512.20 GROUP H/D INS PREMIUMS	5,072.22	2,034.65	3,500.00	(3,020.00)	34,400.00		
50320512.30 WORKER'S COMPENSATION	346.91	569.29	1,100.00	621.13	1,356.00		
TOTAL PERSONNEL SERVICES	121,313.98	149,846.18	149,100.00	179,355.68	221,686.00		
MATERIALS & SUPPLIES							
50320521.01 OFFICE	1,886.90	2,060.73	2,000.00	3,329.35	2,000.00		
50320521.02 PRINTING	0.00	0.00	0.00	0.00	400.00		
50320521.05 POSTAGE	392.26	1,857.33	1,200.00	823.86	1,200.00		
50320524.01 UNIFORMS	148.24	152.01	500.00	367.31	500.00		
50320525.01 FUEL	1,102.02	912.63	3,000.00	1,286.32	3,000.00		
50320528.03 NON-CAPITALIZED ASSETS	2,242.16	830.19	0.00	500.00	0.00		
TOTAL MATERIALS & SUPPLIES	5,771.58	5,812.89	6,700.00	6,306.84	7,100.00		
SERVICES							
50320531.01 TRAVEL & TRAINING	3,464.32	4,056.78	4,850.00	8,816.68	5,000.00		
50320531.03 LICENSES & CERTIFICATES	866.00	1,069.17	1,000.00	975.00	1,100.00		
50320531.04 DUES, SUBSCR., & PUBLICATIO	0.00	20.75	1,300.00	820.93	1,300.00		
50320533.14 CONTRACTED SERVICES	360.00	10,853.68	1,000.00	31,169.96	25,000.00		
50320533.19 DEMOLITION SERVICES	2,462.88	78.00	8,000.00	116.85	8,000.00		
50320536.02 TELEPHONE	2,842.35	2,463.78	3,000.00	2,895.67	3,000.00		
TOTAL SERVICES	9,995.55	18,542.16	19,150.00	44,795.09	43,400.00		
50320531.01 TRAVEL & TRAINING	PERMANENT NOTES: BUILDING PROF INSTITUTE- 2 CONFERENCES PLUMBING LICENSE CE FLOOD PLAIN MGT ADDITIONAL STAFF TRAINING- \$1,600						
50320533.14 CONTRACTED SERVICES	PERMANENT NOTES: INSPECTIONS- 3RD PARTY						

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND
 CODE ENFORCEMENT/INSPECT
 DEPARTMENT EXPENDITURES

		----- CURRENT YEAR -----					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

MAINTENANCE							

50320544.50	R & M- FURNITURE & EQUIPMEN	0.00	0.00	0.00	0.00	1,000.00	_____
50320544.51	MAINTENANCE CONTRACTS	1,837.85	1,929.74	1,800.00	2,087.72	1,800.00	_____
50320544.55	R & M- VEHICLES & TRAILERS	513.25	1,240.16	2,000.00	115.42	2,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		2,351.10	3,169.90	3,800.00	2,203.14	4,800.00	_____
50320544.50	R & M- FURNITURE & EQUIPME	PERMANENT NOTES:					
		2 OFFICE CHAIRS					
50320544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES:					
		INCODE MAINT. CONTRACTS					
CAPITAL EXPENDITURES							

50320564.50	CE- FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	8,000.00	_____
50320564.55	CE- VEHICLES & TRAILERS	21,965.00	0.00	5,869.00	31,406.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL CAPITAL EXPENDITURES		21,965.00	0.00	5,869.00	31,406.00	8,000.00	_____
50320564.50	CE- FURNITURE & EQUIPMENT	PERMANENT NOTES:					
		SOFTWARE SPECIFIC TO CODE ENFORCEMENT					

TOTAL CODE ENFORCEMENT/INSPECT		161,397.21	177,371.13	184,619.00	264,066.75	284,986.00	=====

GENERAL FUND

STREETS

Our Mission

The mission of the City of Port Lavaca Streets Department is to provide service to the City of Port Lavaca by maintaining and improving the City's infrastructure (streets).

Description of our Services

The Street Department provides street maintenance services and maintains major capital improvements to include street paving, grading, clearing drainage ways, seal coat maintenance, street sweeping and traffic control sign maintenance on 50 miles of street and 90 miles of curb and gutter.



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks and other improvements year after year.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Complete reconstruction of Commerce Street from Newlin to Wilson
- Reclaim 7,000 linear feet of streets within the City
- Clean out several sections of ditches within the City
- Develop a herbicide program for curbs and gutters
- Sealcoat five (5) miles of street

2016-2017 Accomplishments of Prior Year Business Plans

- Started reconstruction of Commerce Street from Newlin to Wilson
- Sealcoated four (4) miles of streets
- Cleaned ditches on Piekert and redirected rain flow on Airline in cooperation with county

Budget Summary

Streets	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	441,950	442,000	350,100	580,160
Materials & Supplies	45,088	50,000	32,600	44,500
Services	130,974	153,850	138,010	150,100
Maintenance	289,296	204,750	31,200	354,350
Sundry	558,125	0	0	500,000
Capital Expenditures	105,580	2,106,600	2,095,050	60,000
Total Streets	1,571,013	2,957,200	2,646,960	1,689,110

2017- 2018 Major Additions: Forklift with OSHA approved man lift bucket

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Public Works Director*	½*	½*	½*
Administrative Assistant*	½*	½*	¼**
Maintenance Superintendent	1	1	1
Heavy Equipment Operators	4	4	4
Maintenance Workers	4	4	4
Temporary Workers (Summer)	5	5	5
Total	15	15	14.75

*Position funded ½ Utility Maintenance

**Position funded ¾ Utility Maintenance

Performance Measures

	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
Our Workload				
Miles of curb swept by street sweeper	250	215	230	225
Tons of litter and debris removed	150	155	152	150
Measuring our Effectiveness				
% of emergency calls responded to within 4 hrs.	99%	99%	97%	99%

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

STREETS

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

50410534.90	LEASES & RENTALS	PERMANENT NOTES: EQUIPMENT RENTALS INCLUDING LONG REACH MOWER, DITCH CLEANING RENTAL					
50410536.07	CABLE & INTERNET	PERMANENT NOTES: FIBER					
MAINTENANCE							

50410542.03	R & M- BUILDING	10,148.48	5,194.15	5,000.00	1,213.44	5,000.00	_____
50410543.04	R & M IMPROVEMENT OTB	0.00	4,640.18	25,000.00	20,611.25	25,000.00	_____
50410543.05	R & M- INFRASTRUCTURE	17,499.00	0.00	45,000.00	2,854.90	45,000.00	_____
50410543.0511R	R & M- INF- SEALCOAT PROGRA	766.50	176,172.54	0.00	0.00	150,000.00	_____
50410543.0512R	R & M- INF- PATCHING MATERI	89,384.08	39,800.38	75,000.00	24,208.18	75,000.00	_____
50410543.20	R & M- INF- STORM DRAINAGE	5,560.00	2,412.58	20,000.00	4,904.00	15,000.00	_____
50410544.50	R & M- FURNITURE & EQUIPMEN	0.00	8,643.31	0.00	0.00	0.00	_____
50410544.55	R & M- VEHICLES & TRAILERS	2,749.79	2,126.41	4,400.00	3,742.79	4,000.00	_____
50410544.60	R & M- RADIOS & INSTRUMENTS	0.00	0.00	350.00	0.00	350.00	_____
50410544.65	R & M- MACHINERY & EQUIPMEN	43,935.27	50,306.43	30,000.00	24,327.04	35,000.00	_____
TOTAL MAINTENANCE		170,043.12	289,295.98	204,750.00	81,861.60	354,350.00	_____
50410543.04	R & M IMPROVEMENT OTB	PERMANENT NOTES: PARKING LOT AND FENCING					
SUNDRY							

50410553.06	XFER OUT- FD 155	77,077.25	0.00	0.00	0.00	0.00	_____
50410553.10	XFER OUT- FD 220 STREET IMP	600,000.00	558,125.00	0.00	0.00	500,000.00	_____
TOTAL SUNDRY		677,077.25	558,125.00	0.00	0.00	500,000.00	_____
50410553.10	XFER OUT- FD 220 STREET	IMPERMANENT NOTES: XFER TO BUILD RESERVES FOR FUTURE STREET PROJECTS (5 YEAR CAPITAL PLAN) DOWNTOWN SIDEWALK- TCF GRANT					
CAPITAL EXPENDITURES							

50410562.03	CE- BUILDING & IMPROVEMENT	425,323.37	92,980.00	0.00	0.00	0.00	_____
50410563.05	CE- INFRASTRUCTURE	0.00	0.00	2,050,000.00	257,955.63	0.00	_____
50410564.55	CE- VEHICLES & TRAILERS	0.00	0.00	29,000.00	28,940.00	0.00	_____
50410564.65	CE- MACHINERY & EQUIPMENT	0.00	12,600.00	57,507.50	17,497.00	60,000.00	_____
TOTAL CAPITAL EXPENDITURES		425,323.37	105,580.00	2,136,507.50	304,392.63	60,000.00	_____
50410564.65	CE- MACHINERY & EQUIPMENT	PERMANENT NOTES: FORKLIFT WITH OSHA MAN LIFT APPROVED BASKET					
TOTAL STREETS							
		1,860,577.00	1,571,013.32	2,987,107.50	953,861.93	1,689,110.00	=====

PARKS

Our Mission

The mission of the City of Port Lavaca Parks Department is to serve the City of Port Lavaca residents and visitors by providing the highest standard of parks and leisure services, available in a safe, efficient and professional manner.



Description of our Services

The Parks Department provides operation and maintenance services to include mowing, landscaping, park maintenance, playground equipment inspections, custodial duties, maintenance of the swimming pool and construction of new projects.



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Beautify the City's parks and open spaces
- Replace park signs and old park equipment
- Add parking at Wilson Sports Complex

2016-2017 Accomplishments of Prior Year Business Plans

- Installed underground electrical at Bayfront Peninsula
- Painted restrooms at multiple parks
- Built softball and t-ball fields at Wilson Sports Complex

Budget Summary

Parks & Recreation	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	165,126	172,000	171,040	218,846
Materials & Supplies	28,673	40,900	29,516	39,500
Services	64,738	49,100	49,688	57,000
Maintenance	63,322	62,000	67,433	62,000
Capital Expenditures	173,146	515,600	769,912	291,000
Total Parks & Recreation	495,004	839,600	1,087,589	668,346

2017 - 2018 Major Additions: Mower & Vehicle

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Lead Parks Maintenance Worker	1	1	1
Maintenance Workers	4	4	4
Temporary Worker (Summer)	1	1	1
Total	6	6	6

Performance Measures

	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
<i>Our Workload</i>				
Acres of park grounds maintained	170.4	170.4	170.4	172.6
Number of playground inspections performed	24	20	20	30
<i>Measuring our Effectiveness</i>				
% of park maintenance completed on time	97%	95%	96%	98%

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND
PARKS & RECREATION
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

MAINTENANCE							

50501541.02	LANDSCAPING	49.99	0.00	1,500.00	590.51	1,500.00	_____
50501542.03	R & M- BUILDING	5,722.27	1,316.59	2,000.00	665.70	2,000.00	_____
50501543.04	R & M IMPROVEMENT OTB	35,973.62	21,486.44	20,000.00	4,451.33	20,000.00	_____
50501543.10	SWIMMING POOL OPERATIONS	28,719.46	28,381.26	30,000.00	40,606.33	30,000.00	_____
50501544.55	R & M- VEHICLES & TRAILERS	3,237.33	2,755.94	4,501.00	7,614.96	2,500.00	_____
50501544.65	R & M- MACHINERY & EQUIPMEN	4,632.92	9,381.79	6,000.00	3,039.30	6,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		78,335.59	63,322.02	64,001.00	56,968.13	62,000.00	
50501541.02	LANDSCAPING	PERMANENT NOTES:					
		CITY HALL PLANTERS (UB SIDE) & GROUNDS					
CAPITAL EXPENDITURES							

50501561.02	CE- LAND & IMPROVEMENTS OTB	307,705.18	130,210.63	754,362.14	270,154.64	250,000.00	_____
50501562.03	CE- BUILDING & IMPROVEMENTS	111,410.31	0.00	0.00	0.00	0.00	_____
50501564.50	CE- FURNITURE & EQUIPMENT	6,801.37	0.00	0.00	0.00	0.00	_____
50501564.55	CE- VEHICLES & TRAILERS	0.00	33,635.00	5,000.00	0.00	30,000.00	_____
50501564.65	CE- MACHINERY & EQUIPMENT	9,100.00	9,300.00	10,600.00	10,550.00	11,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL CAPITAL EXPENDITURES		435,016.86	173,145.63	769,962.14	280,704.64	291,000.00	
50501561.02	CE- LAND & IMPROVEMENTS OT	PERMANENT NOTES:					
		5 YEAR CAPITAL PLAN					
		WILSON PARK IMPROVEMENTS					
50501564.55	CE- VEHICLES & TRAILERS	PERMANENT NOTES:					
		1 TON FLATBED					
50501564.65	CE- MACHINERY & EQUIPMENT	PERMANENT NOTES:					
		MOWER					
		-----	-----	-----	-----	-----	-----
TOTAL PARKS & RECREATION		752,844.16	495,003.79	1,095,963.14	605,122.12	668,346.00	

BAUER CENTER



Our Mission

The mission of the Bauer Center is to provide the City of Port Lavaca a quality facility for seminars, reunions, dances and other events.

Description of our Services

The Convention and Visitors Bureau provides management and operations for the facilities of the Bauer Community Center. Revenues are generated from facility rentals and rentals of the electronic advertising display sign. The maintenance costs are provided by the City of Port Lavaca.



Strategic Focus

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Create a more extensive marketing plan
- Continue long range maintenance program for the facility
- Upgrade the audio equipment

2016-2017 Accomplishments of Prior Year Business Plans

- Weekend rentals fully booked for fiscal year 2016-2017
- Repaired parking lot

Budget Summary

Bauer Center	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	59,317	64,200	59,800	79,681
Materials & Supplies	6,028	6,550	6,200	6,400
Services	110,299	114,100	100,150	115,100
Maintenance	36,763	46,150	45,300	45,950
Total Bauer Center	212,407	231,000	211,450	247,131

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Maintenance Workers	2	2	2
Total	2	2	2



PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

BAUER CENTER

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		YEAR BEFORE		LAST YEAR		*----- CURRENT YEAR -----*		Y-T-D		NEXT YEAR		BUDGET	
		LAST ACTUAL		ACTUAL		AMENDED BUDGET		ACTUAL		BUDGET		WORKSPACE	

PERSONNEL SERVICES													

50502511.01	SALARIES & WAGES	48,549.12		47,624.98		52,000.00		50,765.87		50,525.00			
50502511.06	SALARIES & WAGES-TEMP	0.00		0.00		0.00		0.00		0.00			
50502511.07	SALARIES & WAGES-OVERTIME	1,372.05		2,541.78		2,000.00		916.43		2,000.00			
50502512.05	EMPLOYER-SOCIAL SECURITY	3,643.12		3,570.13		4,000.00		3,739.06		4,020.00			
50502512.10	EMPLOYER-T.M.R.S.	3,122.63		3,023.65		3,200.00		3,309.40		3,241.00			
50502512.20	GROUP H/D INS PREMIUMS	2,996.12		1,417.98		2,000.00		2,110.81		18,600.00			
50502512.30	WORKER'S COMPENSATION	981.79		1,138.56		1,000.00		1,242.25		1,295.00			
		-----		-----		-----		-----		-----			
TOTAL PERSONNEL SERVICES		60,664.83		59,317.08		64,200.00		62,083.82		79,681.00			
MATERIALS & SUPPLIES													

50502521.01	OFFICE	0.00		509.63		0.00		37.92		0.00			
50502523.03	CLEANING & JANITORIAL	3,658.44		3,656.11		4,000.00		2,894.33		3,800.00			
50502524.01	UNIFORMS	722.54		1,086.71		750.00		1,193.92		750.00			
50502525.01	FUEL	448.94		476.95		400.00		384.71		350.00			
50502526.01	GENERAL SAFETY & TOOLS	156.71		281.77		400.00		690.51		500.00			
50502528.03	NON-CAPITALIZED ASSETS	0.00		0.00		0.00		0.00		0.00			
50502529.11	LIGHTING & DECORATION	32.97		16.98		1,000.00		871.77		1,000.00			
		-----		-----		-----		-----		-----			
TOTAL MATERIALS & SUPPLIES		5,019.60		6,028.15		6,550.00		6,073.16		6,400.00			
50502523.03	CLEANING & JANITORIAL	PERMANENT NOTES: SUPPLIES											
SERVICES													

50502533.06	INSPECTION SERVICES	0.00		0.00		200.00		0.00		200.00			
50502533.14	CONTRACTED SERVICES	50,275.04		50,275.04		50,000.00		51,050.00		51,000.00			
50502534.90	LEASES & RENTALS	4,621.14		4,287.17		5,500.00		4,243.64		5,500.00			
50502536.01	ELECTRICITY	54,979.60		52,857.85		55,000.00		51,295.77		55,000.00			
50502536.02	TELEPHONE	634.63		677.17		700.00		656.73		700.00			
50502536.03	WATER	2,692.74		2,201.92		2,700.00		2,075.79		2,700.00			
		-----		-----		-----		-----		-----			
TOTAL SERVICES		113,203.15		110,299.15		114,100.00		109,321.93		115,100.00			
50502533.14	CONTRACTED SERVICES	PERMANENT NOTES: ADMINISTRATIVE SERVICES TO CHAMBER = \$50,000 ALARM MONITORING SERVICE = \$1,000											
50502534.90	LEASES & RENTALS	PERMANENT NOTES: COPIER LEASE OVERAGE FOR LARGE PRINT JOBS											

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND

BAUER CENTER

DEPARTMENT EXPENDITURES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MAINTENANCE							
50502541.02	LANDSCAPING	33.00	123.84	350.00	64.91	350.00	
50502542.03	R & M- BUILDING	17,874.86	33,796.46	15,000.00	12,546.15	15,000.00	
50502543.04	R & M IMPROVEMENT OTB	6,162.47	1,272.58	25,000.00	783.95	25,000.00	
50502544.50	R & M- FURNITURE & EQUIPMEN	5,601.52	207.21	5,000.00	2,654.15	5,000.00	
50502544.55	R & M- VEHICLES & TRAILERS	105.97	771.73	300.00	57.74	300.00	
50502544.65	R & M- MACHINERY & EQUIPMEN	783.09	590.83	500.00	1,046.38	300.00	
TOTAL MAINTENANCE		30,560.91	36,762.65	46,150.00	17,153.28	45,950.00	
50502543.04	R & M IMPROVEMENT OTB	PERMANENT NOTES: PARKING LOT					
50502544.50	R & M- FURNITURE & EQUIPME	PERMANENT NOTES: TABLES & CHAIRS					
TOTAL BAUER CENTER		209,448.49	212,407.03	231,000.00	194,632.19	247,131.00	

GENERAL FUND

NON-DEPARTMENTAL

Description of our Services

Expenditures considered to be of a non-departmental nature include: health insurance claims, safety plan, Texas Workforce Commission (TWC), audit fees, general liability insurance, Fixed Asset Replacement Fund (FARF) allocations and approved contingency allocations.

Contingency

In accordance with section 7.11 of the City Charter, contingency appropriations are to be used in case of unforeseen items approved by the City Manager and City Council. Expenditure details shall be recorded and itemized for reconciliation. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriations; the spending of which shall be charged to the departments or activities for which the appropriations are made.

Fixed Asset Replacement Fund (FARF) Allocations

FARF allocations are for the future purchase of governmental fund assets. A minimum threshold will be reviewed annually for appropriateness based on the depreciation schedule and age of the asset portfolio.

Budget Summary

Non-Departmental	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	647,284	693,500	495,530	83,600
Services	458,250	461,514	383,764	421,014
Maintenance	68,105	70,000	91,000	89,405
Sundry	214,683	317,744	233,900	319,577
Capital Expenditures	0	0	700	0
Total Non-Departmental	1,388,322	1,542,758	1,204,894	913,596

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND
NON-DEPARTMENTAL
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
59800512.03 GROUP H/D INS CLAIMS	623,626.66	578,943.75	650,000.00	501,564.34	40,000.00		
59800512.05 EMPLOYER- SOCIAL SECURITY	1,993.21	1,969.77	2,000.00	1,907.75	2,000.00		
59800512.10 EMPLOYER- TMRS	1,485.07	1,626.81	1,500.00	1,411.83	1,600.00		
59800512.31 UNEMPLOYMENT INSURANCE	1,647.44	14,278.28	15,000.00	10,578.41	15,000.00		
59800512.40 SAFETY PAY	26,052.15	50,465.41	25,000.00	24,938.45	25,000.00		
TOTAL PERSONNEL SERVICES	654,804.53	647,284.02	693,500.00	540,400.78	83,600.00		

59800512.03 GROUP H/D INS CLAIMS PERMANENT NOTES:
RUN-OFF OF SELF INSURANCE CLAIMS

SERVICES

59800531.01 TRAVEL & TRAINING	26,375.89	13,654.60	30,000.00	14,731.20	30,000.00		
59800531.04 DUES, SUBSCR., & PUBLICATIO	7,538.73	7,624.57	9,000.00	11,128.79	9,000.00		
59800531.05 ADVERTISING & LEGAL NOTICES	11,301.89	8,215.44	10,000.00	6,074.79	10,000.00		
59800531.07 PUBLIC & EMPLOYEE RELATIONS	12,958.24	19,816.84	20,000.00	17,586.74	20,000.00		
59800531.10 YOUTH ADVISORY COUNCIL	2,698.73	3,871.31	3,000.00	0.00	3,000.00		
59800531.13 SHIPPING & FREIGHT	1,561.55	1,027.23	600.00	265.07	600.00		
59800532.01 AUDIT FEES	15,300.00	18,750.00	15,000.00	14,975.00	15,000.00		
59800532.06 HEALTH & FITNESS	14,062.62	13,914.23	16,000.00	19,779.17	16,000.00		
59800532.07 LEGAL- REGULAR	55,295.50	67,879.55	70,000.00	63,413.25	70,000.00		
59800532.08 LEGAL- SPECIAL	2,295.00	112.60	5,000.00	179.95	5,000.00		
59800533.09 CCAD TAX COLLECTION	20,198.02	16,775.22	17,668.00	17,668.37	17,668.00		
59800533.10 CCAD TAX APPRAISAL	51,075.49	51,689.96	54,746.00	54,745.76	54,746.00		
59800533.11 CCAD ATTORNEY FEES	37,101.42	30,243.85	35,000.00	28,723.93	35,000.00		
59800533.14 CONTRACTED SERVICES	50,861.16	82,661.20	50,500.00	1,198.93	1,000.00		
59800535.01 GENERAL LIABILITY INSURANCE	51,582.60	50,823.23	52,000.00	51,729.69	59,000.00		
59800535.10 WINDSTORM INS	71,672.87	67,531.38	70,000.00	18,993.89	70,000.00		
59800536.07 CABLE & INTERNET	3,085.51	3,658.56	3,000.00	5,157.16	5,000.00		
TOTAL SERVICES	434,965.22	458,249.77	461,514.00	326,351.69	421,014.00		

59800531.01 TRAVEL & TRAINING PERMANENT NOTES:
CITY WIDE TRAINING & TML CONFERENCE
LEADERSHIP SERIES TRAINING
CUSTOMER SERVICE TRAINING

59800531.04 DUES, SUBSCR., & PUBLICATI PERMANENT NOTES:
CITY MEMBERSHIPS & DUES
-TML
-ERCOT
-GOLDEN CRESCENT REGIONAL PLANNING COMMISSION
-SAMS
-TXPPA
-MUNI CODE INTERNET FEE

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND
NON-DEPARTMENTAL
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
59800531.05 ADVERTISING & LEGAL NOTICE			PERMANENT NOTES:				
			ALL LEGAL ADS				
			HR POSTINGS				
			BID ADVERTISEMENTS				
			ORDINANCE NOTIFICATION (CITY SECRETARY)				
59800531.07 PUBLIC & EMPLOYEE RELATION			PERMANENT NOTES:				
			SAFETY & COUNCIL WORKSHOP LUNCHEONS				
			CUSTOMER SERVICE WEEK				
			SERVICE AWARDS				
			EMPLOYEE APPRECIATION DAY				
			CHRISTMAS IN THE PARK (SKATING RINK)				
59800531.13 SHIPPING & FREIGHT			PERMANENT NOTES:				
			UPS PACKAGES				
			FREIGHT RELATED TO INVENTORY				
59800532.07 LEGAL- REGULAR			PERMANENT NOTES:				
			ROUTINE LEGAL MATTERS: CONTRACTS, MUNICIPAL COURT,				
			EMPLOYMENT LAW, ETC.				
59800532.08 LEGAL- SPECIAL			PERMANENT NOTES:				
			NON-ROUTINE: OUTSIDE LITIGATION OR SPECIAL LEGAL MATTERS				
59800533.14 CONTRACTED SERVICES			PERMANENT NOTES:				
			WEBSITE UPDATES (JOE SLIVA)				
MAINTENANCE							
59800542.55 TECH SERVICES	36,382.57	40,384.38		40,000.00	45,215.64	49,405.00	
59800544.51 MAINTENANCE CONTRACTS	30,397.06	27,720.36		30,000.00	29,834.23	40,000.00	
TOTAL MAINTENANCE	66,779.63	68,104.74		70,000.00	75,049.87	89,405.00	
59800542.55 TECH SERVICES			PERMANENT NOTES:				
			4 COMPUTERS @ \$850.00/EACH = \$3,400.00				
			BARRACUDA SECURITY/VPN EQUIPMENT (EQUIPMENT LEASE)=\$10,805.00				
			8 NETWORK CABLE DROPS = \$700.00				
			MONITORS = \$1,500.00				
			NETWORK SERVICE CONTRACT = \$33,000.00				
59800544.51 MAINTENANCE CONTRACTS			PERMANENT NOTES:				
			INCODE- FINANCIAL, CALL CENTER, AP, PURCHASING, FIXED				
			ASSETS, HR				
			MONTHLY BACK UP SOLUTIONS (NEW)				
			LASERFICHE SUPPORT				

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

001-GENERAL FUND
NON-DEPARTMENTAL
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
SUNDRY							
59800553.14 XFER OUT-FUND 147	1,482.00	4,998.00	0.00	0.00	0.00		
59800553.15 XFER OUT- FD 206 FARF	208,083.37	177,894.00	221,900.00	221,900.04	235,007.00		
59800553.35 HURRICANE	3,406.30	59.81	5,000.00	57,501.78	5,000.00		
59800553.50 SAFETY PROGRAM	5,106.14	6,453.95	5,000.00	4,110.42	5,000.00		
59800553.51 RAILROAD RENTAL	2,060.00	2,121.80	2,000.00	2,185.45	2,000.00		
59800554.62 CONTRIBUTION-SERVICE CONTRA	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		
59800554.85 FIXED ASSET RECORDS	7,025.00	1,291.00	1,500.00	0.00	3,000.00		
59800554.90 MISCELLANEOUS	2,340.20	16,864.63	1,000.00	469.38	1,000.00		
59800554.95 CLAIMS & SETTLEMENTS	0.00	0.00	0.00	0.00	0.00		
59800554.97 ECONOMIC DEVELOPMENT	0.00	0.00	25,000.00	0.00	25,000.00		
59800554.98 CONTINGENCY	0.00	0.00	51,344.00	0.00	38,570.00		
TOTAL SUNDRY	234,503.01	214,683.19	317,744.00	291,167.07	319,577.00		
59800553.15 XFER OUT- FD 206 FARF	PERMANENT NOTES: EQUAL TO ONE YEAR DEPRECIATION EXPENSE FOR MACHINERY & EQUIPMENT: \$283,660 - \$48,653 = \$235,007						
59800554.85 FIXED ASSET RECORDS	PERMANENT NOTES: DESTRUCTION OF BOXES						
59800554.97 ECONOMIC DEVELOPMENT	PERMANENT NOTES: BUSINESS FACADE & BEAUTIFICATION PROGRAM						
59800554.98 CONTINGENCY	PERMANENT NOTES: .5% OF TOTAL EXPENSES BY CHARTER						
TOTAL NON-DEPARTMENTAL	1,391,052.39	1,388,321.72	1,542,758.00	1,232,969.41	913,596.00		
*** TOTAL EXPENDITURES ***	8,263,802.28	7,713,916.97	10,264,122.95	7,135,289.48	8,239,969.00		
*** END OF REPORT ***							



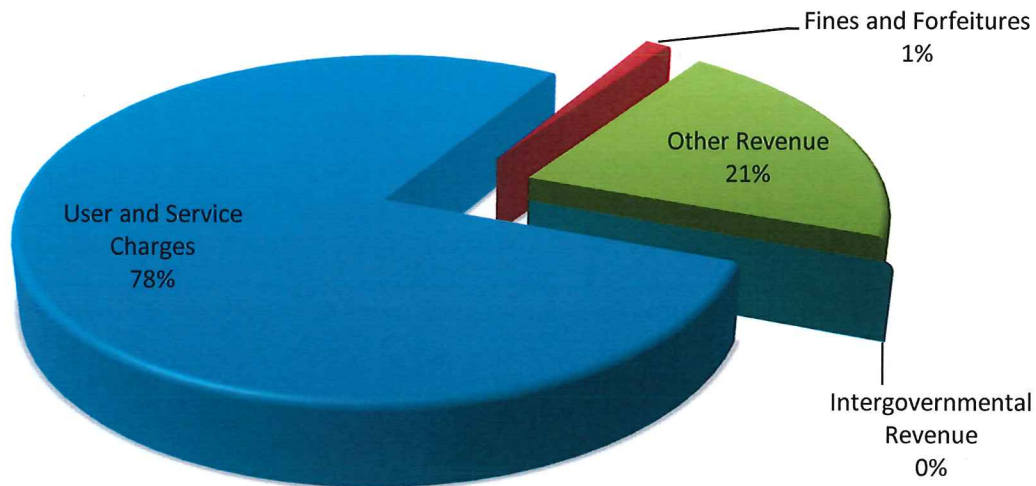
PUBLIC UTILITY FUND

The Public Utility Fund accounts for the operations of the Public Utility Billing, Water Distribution, Sewer and Solid Waste Departments.

Public Utility Fund Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
User and Service Charges	5,416,919	5,288,000	6,883,060	5,220,000	-68,000
Fines and Forfeitures	102,947	92,000	92,000	85,000	-7,000
Other Revenue	98,021	361,000	393,823	1,397,986	1,036,986
Grant and Contributions	0	0	0	0	0
Intergovernmental Rev.	0	0	0	0	0
Total Revenues	5,617,887	5,741,000	7,368,883	6,702,986	961,986

Public Utility Fund Revenue



Public Utility Revenue Detail

Public Utility Fund Revenue	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
User & Service Charges				
Water- Metered	2,455,959	2,420,000	3,188,750	2,400,000
Water- Bulk	3,487	0	0	0
Water- Metered County	86,112	80,000	89,450	80,000
Sewer Residential	1,193,322	1,150,000	1,214,400	1,150,000
Sewer Commercial	785,344	775,000	1,488,800	775,000
Sewer County	39,469	35,000	40,000	35,000
Waste- Garbage Collection	696,870	698,000	696,000	650,000
Spring Cleanup	60,583	60,000	62,000	60,000
Water Taps	18,311	10,000	10,000	10,000
Sewer Taps	7,820	5,000	4,100	5,000
Service Call Fees	1,042	500	24,000	500
Service Transfer Fees	2,850	2,000	1,560	2,000
Service Reconnection Fees	51,500	40,000	50,000	40,000
Service Temporary Water	2,655	1,500	3,000	1,500
Sales Tax- Garbage	11,594	11,000	11,000	11,000
Total User & Service Charges	5,416,919	5,288,000	6,883,060	5,220,000
Fines & Forfeitures				
Late Payment Penalties	102,947	92,000	92,000	85,000
Cash Over- Utility Billing	0	0	0	0
Total Fine & Forfeitures	102,947	92,000	92,000	85,000
Other Revenue				
Interest Income	31,703	9,500	40,000	25,000
Returned Check Fees	1,770	1,500	1,760	1,500
Bad Debt Account Collection	11,201	10,000	3,563	5,000
CCRWSS- GBRA Transmission	45,048	40,000	41,000	40,000
Auction Proceeds	7,400	0	0	0
TML Reimbursements	0	0	0	0
Miscellaneous	898	0	7,500	0
Equity Balance Forward	0	300,000	300,000	1,326,486
Total Other Revenue	98,021	361,000	393,823	1,397,986
Grant & Contributions				
Capital Contributions	0	0	0	0
Total Grant & Contributions	0	0	0	0
Intergovernmental Revenue				
Xfer In-Fund 503	0	0	0	0
Total Intergovernmental Revenue	0	0	0	0
Total Public Utility Revenue	5,617,887	5,741,000	7,368,883	6,702,986

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

REVENUES		*----- CURRENT YEAR -----*					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

USER & SERVICE CHARGES							

431.11	WATER-METERED	2,585,064.66	2,455,959.28	2,420,000.00	2,363,235.86	2,400,000.00	
431.12	WATER-BULK	1,339.11	3,487.10	0.00	1,911.23	0.00	
431.13	WATER-METERED COUNTY	84,693.74	86,112.30	80,000.00	88,994.63	80,000.00	
431.21	SEWER RESIDENTIAL	1,208,127.75	1,193,321.56	1,150,000.00	1,173,790.97	1,150,000.00	
431.22	SEWER COMMERCIAL	857,750.88	785,344.02	775,000.00	758,781.23	775,000.00	
431.23	SEWER COUNTY	36,528.58	39,468.87	35,000.00	39,882.26	35,000.00	
431.31	WASTE-GARBAGE COLLECTION	706,682.17	696,869.80	698,000.00	672,177.66	650,000.00	
431.32	SPRING CLEANUP	68,392.47	60,583.03	60,000.00	80,829.36	60,000.00	
432.05	GBRA FEES	0.00	0.00	0.00	80,643.74	0.00	
432.11	WATER TAPS	7,492.46	18,311.32	10,000.00	14,139.06	10,000.00	
432.21	SEWER TAPS	4,620.00	7,820.00	5,000.00	4,212.00	5,000.00	
432.61	SERVICE CALL FEES	445.47	1,042.26	500.00	4,036.76	500.00	
432.62	SERVICE TRANSFER FEES	2,100.00	2,850.00	2,000.00	1,530.00	2,000.00	
432.63	SERVICE RECONNECTION FEES	47,119.64	51,500.00	40,000.00	54,100.00	40,000.00	
432.64	SERVICE TEMP WATER	2,295.00	2,655.00	1,500.00	3,210.00	1,500.00	
432.65	SALES TAX-GARBAGE	12,744.14	11,594.22	11,000.00	11,305.51	11,000.00	
TOTAL USER & SERVICE CHARGES		5,625,396.07	5,416,918.76	5,288,000.00	5,352,780.27	5,220,000.00	
FINES & FORFEITURES							

442.01	LATE PAYMENT PENALTIES	96,227.68	102,946.72	92,000.00	86,212.88	85,000.00	
TOTAL FINES & FORFEITURES		96,227.68	102,946.72	92,000.00	86,212.88	85,000.00	
OTHER REVENUE							

451.01	INTEREST INCOME	9,430.58	31,703.37	9,500.00	49,869.61	25,000.00	
459.03	RETURNED CHECK FEE	1,910.00	1,770.00	1,500.00	1,830.00	1,500.00	
459.04	BAD DEBT ACCOUNT COLLECTION	15,447.09	11,201.47	10,000.00	2,052.34	5,000.00	
459.08	CCRWSS-GBRA TRANSMISSION	44,156.50	45,048.00	40,000.00	42,814.00	40,000.00	
459.11	AUCTION/SALE PROCEEDS	1,500.00	7,400.00	0.00	0.00	0.00	
459.12	TML REIMBURSEMENTS	7,905.69	0.00	0.00	0.00	0.00	
459.90	MISCELLANEOUS INCOME	36,366.07	898.19	1,575.00	7,326.75	0.00	
459.92	EQUITY BALANCE FORWARD	0.00	0.00	300,000.00	0.00	1,326,486.00	
TOTAL OTHER REVENUE		116,715.93	98,021.03	362,575.00	103,892.70	1,397,986.00	
459.92	EQUITY BALANCE FORWARD	PERMANENT NOTES: FUNDING CAPITAL PROJECTS VIRGINIA ST FROM MAIN TO SOUTH & COLORADO ST. FROM MAIN TO LIVE OAK					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

REVENUES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*			
			AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

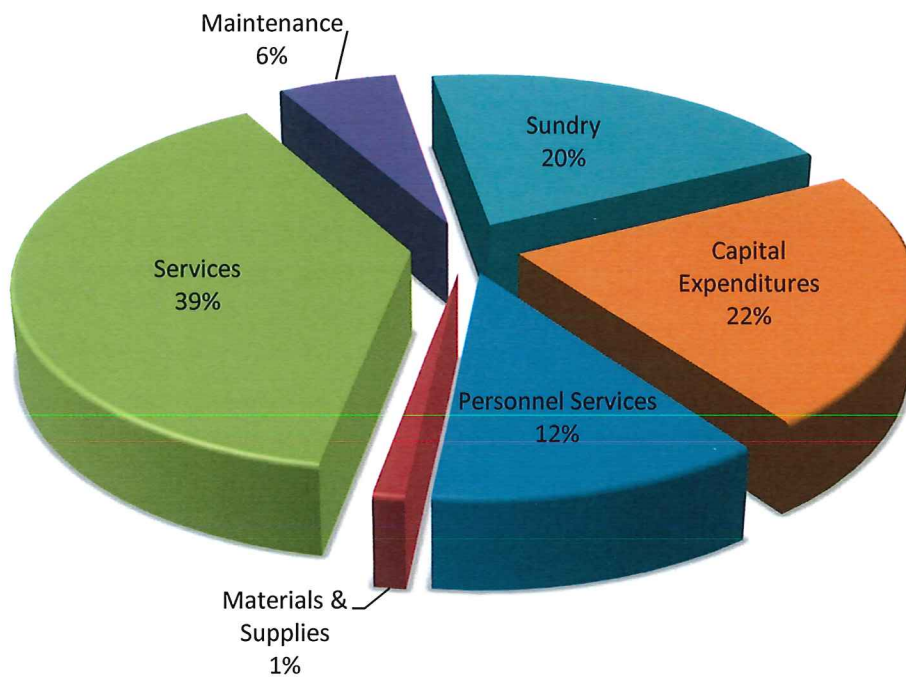
** TOTAL REVENUE **	5,838,339.68	5,617,886.51	5,742,575.00	5,542,885.85	6,702,986.00	
	=====	=====	=====	=====	=====	=====

ENTERPRISE FUNDS

Public Utility Expenditures by Function

Expenditures by Function	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
Personnel Services	857,568	893,740	849,509	785,212	-108,528
Materials & Supplies	63,911	83,500	58,273	74,950	-8,550
Services	2,345,140	2,424,957	2,117,343	2,606,650	181,693
Maintenance	311,141	356,000	334,254	378,400	22,400
Sundry	1,050,220	1,653,803	1,058,732	1,362,774	-291,029
Capital Expenditures	0	329,000	328,940	1,495,000	1,166,000
Total Expenditures	4,627,980	5,741,000	4,747,051	6,702,986	961,986

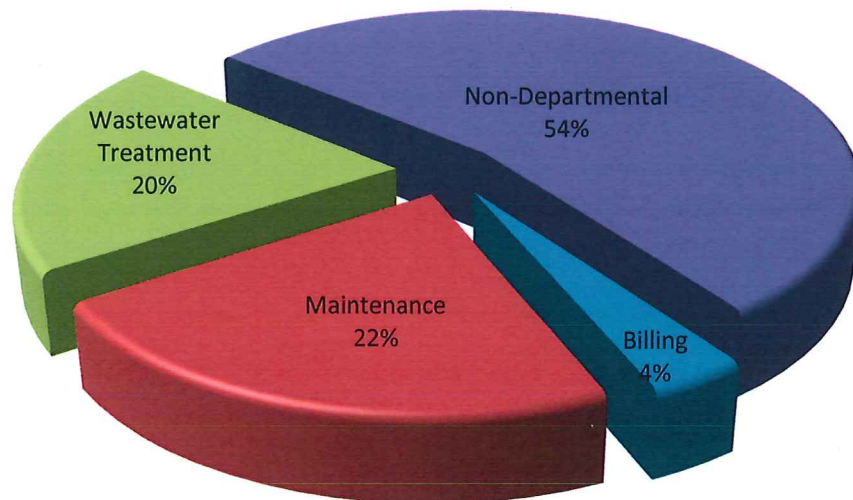
Expenditure by Function



Public Utility Expenditures by Department

Expenditures by Department	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
Billing	290,189	292,050	225,821	240,416	-51,634
Maintenance	521,312	981,250	918,392	1,495,601	514,351
Wastewater Treatment	545,367	597,650	548,270	1,345,345	747,695
Non-Departmental	3,271,112	3,870,050	3,054,568	3,621,624	-248,426
Total Expenses	4,627,980	5,741,000	4,747,051	6,702,986	961,986

Expenditure by Department



Departmental Summaries

UTILITY BILLING

Our Mission

To provide billing and revenue collection services to both City utility customers and other City departments in order to provide excellent service to our customers and accurately record and receipt revenues for the City of Port Lavaca.

Description of our Services

The Utility Billing Department falls under the direction of the Finance Director. Utility billing ensures that the utility customers are billed at the rates approved by City Council for water, sewer and garbage. This department is also the central point for most cash collections for other City departments. The Utility Billing Department serves the citizens in many other ways including customer service requests for disconnects, connects and transfers of service. The department assists in investigation and maintenance of the City's water system and works to resolve problems in a timely manner.



Strategic Focus

Governance

Port Lavaca residents are well informed and involved with the affairs of local city government.

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks and other improvements year after year.

2017-2018 Business Plans (Objectives)

- Revise Customer Service Ordinance and make available online
- Train all staff on billing procedures
- Explore fewer billing cycles
- Create a pamphlet to hand out to new customers
- Continue to attend the "Texas Friendly Customer Service Program" training
- Continue to enhance the web page for the department
- Continue to join other cities to assist in the collection of delinquent utility bills
- Continue to reduce paper by digitally archiving application forms
- Continue to scan documents pertaining to utility billing

2016-2017 Accomplishments of Prior Year Business Plans

- Continued use of utility bills as an avenue to share city information
- Participated in the annual Flip Flop Festival and Iguana Fest
- Expanded utilization of the Logic and Flex Net Software tools

Budget Summary

Utility Billing	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	191,551	188,600	116,190	148,716
Materials &Supplies	8,222	9,850	7,750	3,200
Services	39,047	41,000	44,475	41,000
Maintenance	51,455	52,600	57,427	47,500
Sundry	-85	0	-21	0
Capital Expenditures	0	0	0	0
Total Utility Billing	290,189	292,050	225,821	240,416

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Customer Service Specialist	1	1	1
Utility Billing Specialist	0	1	1
Account Billing Clerk	2	1	1
Meter Reader	2	0	0
Total	5	3	3

ENTERPRISE FUNDS

Performance Measures

<i>Our Workload</i>	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
Number of utility account bills generated	54,195	57,172	57,972	58,029
Number of utility payments received	43,368	42,288	42,710	43,137
Number of port commission bills generated	840	864	880	890
Number of port commission payments received	637	651	657	663
Number of bad debt write offs	128	265	259	254
Amount of bad debt recoveries	3,319.37	3,591.56	3,555.64	3,520.08
Meter reading service orders generated	4,475	4,921	4,975	5,029
<i>Measuring our Effectiveness</i>				
Percentage of monthly bills posted to customer accounts on time	100%	100%	100%	100%
Percentage of billing adjustments to correct meter reading and/or billing errors	Less than 1%	Less than 1%	Less than 1%	Less than 1%
Number of work orders outstanding after thirty (30) days	0	0	0	0

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

BILLING

DEPARTMENT EXPENDITURES

		----- CURRENT YEAR -----					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

PERSONNEL SERVICES							

55132511.01	SALARIES & WAGES	142,836.32	160,368.44	156,000.00	98,195.06	106,580.00	_____
55132511.07	SALARIES & WAGES-OVERTIME	3,603.14	4,553.76	3,000.00	3,540.48	3,000.00	_____
55132512.05	EMPLOYER-SOCIAL SECURITY	10,432.55	11,633.42	12,100.00	7,467.24	8,385.00	_____
55132512.10	EMPLOYER-T.M.R.S.	9,015.94	9,741.31	9,500.00	6,567.61	6,761.00	_____
55132512.20	GROUP H/D INS PREMIUMS	8,583.08	3,546.10	6,500.00	10,761.76	23,700.00	_____
55132512.30	WORKER'S COMPENSATION	1,155.91	1,707.85	1,500.00	1,863.42	290.00	_____
TOTAL PERSONNEL SERVICES		175,626.94	191,550.88	188,600.00	128,395.57	148,716.00	_____

55132511.07 SALARIES & WAGES-OVERTIME PERMANENT NOTES:
FLEXNET PROJECT

MATERIALS & SUPPLIES

55132521.01	OFFICE	1,723.08	2,780.28	1,900.00	2,233.83	2,500.00	_____
55132521.03	POSTAGE	172.71	219.21	200.00	172.57	200.00	_____
55132524.01	UNIFORMS	938.05	1,229.07	1,000.00	1,038.36	200.00	_____
55132525.01	FUEL	2,764.95	2,942.23	4,000.00	3,170.09	0.00	_____
55132526.01	GENERAL SAFETY & TOOLS	291.05	312.68	200.00	477.31	0.00	_____
55132528.03	NON-CAPITALIZED ASSETS	805.94	724.52	2,000.00	0.00	0.00	_____
55132529.01	CERTIFICATES, AWARDS, ETC.	0.00	0.00	250.00	0.00	0.00	_____
55132529.11	LIGHTING & DECORATION	290.84	14.06	300.00	4.41	300.00	_____
TOTAL MATERIALS & SUPPLIES		6,986.62	8,222.05	9,850.00	7,096.57	3,200.00	_____

55132521.03 POSTAGE PERMANENT NOTES:
POSTAGE MOVED TO CONTRACTED SERVICES

SERVICES

55132531.01	TRAVEL & TRAINING	178.55	1,960.96	4,000.00	225.77	4,000.00	_____
55132533.14	CONTRACTED SERVICES	33,999.45	33,517.70	33,000.00	40,473.08	33,000.00	_____
55132536.02	TELEPHONE	2,407.77	2,200.12	2,500.00	2,261.61	2,500.00	_____
55132536.07	CABLE & INTERNET	1,342.86	1,367.72	1,500.00	1,215.50	1,500.00	_____
TOTAL SERVICES		37,928.63	39,046.50	41,000.00	44,175.96	41,000.00	_____

55132531.01 TRAVEL & TRAINING PERMANENT NOTES:
TRAINING FOR STAFF (LOGIC)
CASH HANDLING TRAINING
CUSTOMER SERVICE EDUCATION
ONLINE OR IN-HOUSE INCODE

55132533.14 CONTRACTED SERVICES PERMANENT NOTES:
OUTSOURCE BILLING
ADD'L INSERTS

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

BILLING

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

WATER QUALITY REPORTS							
POSTAGE							
MVBA COLLECTIONS							
55132536.07 CABLE & INTERNET							
PERMANENT NOTES:							
INTERNET SERVICE FOR LOGIC SYSTEM							
MAINTENANCE							
55132543.04 IMPROVEMENT OTB	0.00	0.00	1,000.00	436.30	13,000.00		
55132544.50 R & M- FURNITURE & EQUIPMEN	560.72	911.08	1,200.00	1,085.41	1,500.00		
55132544.51 MAINTENANCE CONTRACTS	15,264.83	25,879.83	33,000.00	25,837.29	33,000.00		
55132544.55 R & M- VEHICLES & TRAILERS	876.35	624.40	2,000.00	422.28	0.00		
55132544.60 R & M- RADIOS & INSTRUMENTS	0.00	39.32	400.00	0.00	0.00		
55132544.6020METER MAINTENANCE	2,901.72	24,000.37	15,000.00	27,490.04	0.00		

TOTAL MAINTENANCE	19,603.62	51,455.00	52,600.00	55,271.32	47,500.00		
55132543.04 IMPROVEMENT OTB							
PERMANENT NOTES:							
REMODEL FRONT COUNTER AND FRONT WORKSPACE							
CARPET FOR UTILITY DEPT. OFFICES							
55132544.50 R & M- FURNITURE & EQUIPME							
PERMANENT NOTES:							
DESK & OFFICE CHAIR							
55132544.51 MAINTENANCE CONTRACTS							
PERMANENT NOTES:							
UNDERGROUND UNIT- \$1,500							
INCODE MAINT AGREEMENTS (SOFTWARE AND ONLINE)-\$10,000							
SENSUS SOFTWARE MAINT AGREEMENT- \$1,500							
FLEXNET SYSTEM (TOWERS)- \$10,000							
AMR LOGIC SOFTWARE - \$10,000							
SUNDRY							
55132554.01 CASH OVER/SHORT	(454.02)	(84.95)	0.00	(127.49)	0.00		

TOTAL SUNDRY	(454.02)	(84.95)	0.00	(127.49)	0.00		

TOTAL BILLING	239,691.79	290,189.48	292,050.00	234,811.93	240,416.00		
=====							

MAINTENANCE

Our Mission

The mission of the City of Port Lavaca Maintenance Department is to provide customers with an efficient maintenance process as it pertains to the City's water distribution and sewer collection system.

Description of our Services

The Maintenance Department provides support to the utility system by ensuring work orders are processed in a timely manner. The department provides daily maintenance on the water and sewer system which includes: new water and sewer taps, water and sewer line repair, sewer main cleaning and customer service.



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Continue working on Inflow & Infiltration (I & I) improvements throughout the City
- Replace water line on Virginia Street between Main Street and South Street
- Replace water line on Benavides Street between Main Street and Live Oak Street
- Keep customer complaints below 1% of total customers per month

2016-2017 Accomplishments of Prior Year Business Plans

- Implemented Nitrification Action Plan to improve water quality
- Replaced 2" water line on Colorado Street between Austin and South Street with 4" line to improve water quality and pressure

ENTERPRISE FUNDS

Budget Summary

Maintenance	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	388,997	427,000	376,175	407,351
Materials & Supplies	33,285	40,950	23,013	36,150
Services	37,969	39,300	37,714	39,700
Maintenance	130,643	145,000	152,550	167,400
Sundry	-69,582	0	0	0
Capital Expenditures	0	329,000	328,940	845,000
Total Maintenance	521,312	981,250	918,392	1,495,601

2017-2018 Major Additions: Backhoe, Colorado St. & Virginia St. Waterlines

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Public Works Director*	½*	½*	½*
Administrative Assistant*	½*	½*	¾**
Utility Superintendent	1	1	1
Utility Operator	1	1	1
Heavy Equipment Operator	3	3	2
Utility Maintenance Workers	4	4	5
Total	10	10	10 ¼

*Position funded ½ by Streets

**Position funded ¼ by Streets

Performance Measures

Our Workload	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
Number of work orders completed	950	686	600	700
Number of quality samples taken	120	136	136	136
Number of water main leaks repaired	73	86	75	75
Measuring our Effectiveness				
Water service complaints as a % of total customer accounts	Less than 1 %	Less than 1 %	Less than 1 %	Less than 1 %
Sewer service complaints as a % of total customer accounts	Less than 1 %	Less than 1 %	Less than 1 %	Less than 1 %

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND

MAINTENANCE

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*-----* CURRENT YEAR AMENDED BUDGET	-----* Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
		MONTHLY (BAC-T) BI-MTHLY (IDSE) QTRLY (TTHMs, HAA5)					
55133534.90	LEASES & RENTALS	PERMANENT NOTES: VARIOUS EQUIPMENTAL RENTALS COPIER RENTAL					
MAINTENANCE							
55133542.03	R & M- BUILDING	156.71	1,120.00	0.00	40.00	0.00	
55133543.05	R & M- INFRASTRUCTURE	14,536.00	23,910.00	51,575.00	34,366.23	50,000.00	
55133543.1010R	& M- INF- WATER MAINS	67,148.87	63,730.25	60,000.00	49,014.97	60,000.00	
55133543.1020R	& M- INF- SEWER MAINS	17,100.79	16,403.63	15,000.00	13,643.66	15,000.00	
55133544.50	R & M- FURNITURE & EQUIPMEN	5,286.71	4,418.56	0.00	0.00	0.00	
55133544.55	R & M- VEHICLES & TRAILERS	9,795.68	3,850.37	5,000.00	6,323.23	7,000.00	
55133544.60	R & M- RADIOS & INSTRUMENTS	0.00	0.00	0.00	0.00	400.00	
55133544.6020R	& M- METER MAINTENANCE	0.00	0.00	0.00	0.00	20,000.00	
55133544.65	R & M- MACHINERY & EQUIPMEN	24,718.40	17,209.98	15,000.00	19,487.01	15,000.00	
TOTAL MAINTENANCE		138,743.16	130,642.79	146,575.00	122,875.10	167,400.00	
55133543.05	R & M- INFRASTRUCTURE	PERMANENT NOTES: WATER AND SEWER LINE REPAIRS- \$50,000					
SUNDRY							
55133552.10	DEBT SERV- CAPITAL LEASE PR	0.00	0.00	0.00	0.00	0.00	
55133552.20	DEBT SERV- CAPITAL LEASE IN	0.00	0.00	0.00	0.00	0.00	
55133553.10	XFER OUT- FD 217	(862,955.97)	(119,581.96)	0.00	0.00	0.00	
55133553.20	XFER OUT- FUND 136	0.00	50,000.00	0.00	0.00	0.00	
TOTAL SUNDRY		(862,955.97)	(69,581.96)	0.00	0.00	0.00	
CAPITAL EXPENDITURES							
55133563.05	CE- INFRASTRUCTURE	0.00	0.00	300,000.00	0.00	760,000.00	
55133564.55	CE- VEHICLES & TRAILERS	0.00	0.00	29,000.00	28,940.00	0.00	
55133564.65	CE- MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	85,000.00	
TOTAL CAPITAL EXPENDITURES		0.00	0.00	329,000.00	28,940.00	845,000.00	
55133563.05	CE- INFRASTRUCTURE	PERMANENT NOTES: COLORADO WATER LINE- \$60,000 VIRGINIA WATER LINE- \$700,000					
55133564.65	CE- MACHINERY & EQUIPMENT	PERMANENT NOTES: BACKHOE					
TOTAL MAINTENANCE		(283,057.57)	521,312.29	982,825.00	602,805.52	1,495,601.00	

WASTEWATER

Our Mission

The mission of the City of Port Lavaca Wastewater Department is to provide its customers with safe collection and transportation of wastewater while providing excellent customer service.

Description of our Services

The Wastewater Department provides support to the utility system by operating the 2.6 MGD wastewater treatment plant and 20 lift stations. In addition, the department is responsible for sludge disposal, laboratory/process control, pretreatment program, monitoring through the City's lift stations and Supervisory Control and Data Acquisition System (SCADA) operations.



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

2017-2018 Business Plans (Objectives)

- Improve operation process and control procedures necessary for Lynn's Bayou to maintain Texas Commission on Environmental Quality (TCEQ) and Environmental Protection Agency (EPA) permitted parameters (Every three (3) years)
- Repair Air Scrubber/Influent Box at the Lynn Bayou WWTP
- Replace and/or upgrade pumps in lift stations where needed

2016-2017 Accomplishments of Prior Year Business Plans

- Continue with WWTP permit renewal for the next three (3) years
- Worked with Texas Commission on Environmental Quality (TCEQ) in identifying plant procedure improvements meet their permitted zinc limits

ENTERPRISE FUNDS

Budget Summary

Wastewater Treatment	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	126,753	144,300	112,165	200,295
Materials & Supplies	22,404	32,700	27,510	35,600
Services	271,637	266,650	289,018	300,450
Maintenance	124,573	154,000	119,577	159,000
Sundry	0	0	0	0
Capital Expenditures	0	0	0	650,000
Total Wastewater Treatment	545,367	597,650	548,270	1,345,345

2017-2018 Major Additions: UV System & Center St. Phase II

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Wastewater Operator	1	1	1
Utility Operator	2	2	2
Maintenance Worker	1	1	1
Total	4	4	4

Performance Measures

Our Workload	Actual FY 2014-2015	Actual FY 2015-2016	Estimated FY 2016-2017	Projected FY 2017-2018
Total gallons of wastewater treated per year in millions	311.5	404.86	388.13	396.500
Number of sanitary sewer overflows	1	4	1	1
Tons of sludge per year	1061.34	920.34	1139.18	1140.00
Measuring our Effectiveness				
Percentage of solids removed from wastewater treatment plant	98.33%	97.72%	96.29%	97.12%

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND
WASTEWATER TREATMENT
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

PERSONNEL SERVICES							

55134511.01	SALARIES & WAGES	104,849.30	94,414.92	115,000.00	95,075.92	128,820.00	_____
55134511.06	SALARIES & WAGES-TEMP	6,041.50	8,859.37	3,000.00	0.00	3,090.00	_____
55134511.07	SALARIES & WAGES-OVERTIME	3,427.52	4,908.95	3,000.00	6,668.18	3,000.00	_____
55134512.05	EMPLOYER-SOCIAL SECURITY	8,105.16	7,591.64	9,300.00	7,031.26	10,325.00	_____
55134512.10	EMPLOYER-T.M.R.S.	6,851.32	6,000.49	7,000.00	5,715.57	8,140.00	_____
55134512.20	GROUP H/D INS PREMIUMS	5,624.72	2,786.13	5,000.00	6,749.89	44,115.00	_____
55134512.30	WORKER'S COMPENSATION	1,525.04	2,191.14	2,000.00	2,484.55	2,805.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		136,424.56	126,752.64	144,300.00	123,725.37	200,295.00	
MATERIALS & SUPPLIES							

55134521.01	OFFICE	256.46	698.30	400.00	606.00	400.00	_____
55134522.03	LABORATORY	13,362.59	12,542.42	15,000.00	16,470.65	15,000.00	_____
55134522.04	CHEMICAL	8,910.00	2,516.76	10,000.00	7,425.00	10,000.00	_____
55134523.03	CLEANING & JANITORIAL	0.00	144.79	0.00	0.00	0.00	_____
55134524.01	UNIFORMS	1,505.81	1,649.84	1,500.00	1,912.53	1,600.00	_____
55134525.01	FUEL	4,320.44	3,376.05	3,500.00	3,408.30	3,600.00	_____
55134526.01	GENERAL SAFETY & TOOLS	1,383.17	1,475.49	500.00	805.58	500.00	_____
55134528.03	NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00	2,000.00	_____
55134529.10	AGGREGATE MATERIALS	0.00	0.00	1,800.00	3,511.55	2,500.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		29,738.47	22,403.65	32,700.00	34,139.61	35,600.00	
55134528.03	NON-CAPITALIZED ASSETS	PERMANENT NOTES:					
		3" TRASH PUMP					
SERVICES							

55134531.01	TRAVEL & TRAINING	1,840.95	3,256.98	2,000.00	5,296.52	2,500.00	_____
55134531.03	LICENSES & CERTIFICATES	222.00	222.00	150.00	222.00	450.00	_____
55134531.90	DISPOSAL SERVICES-SLUDGE	60,737.20	19,443.55	30,000.00	65,230.29	66,000.00	_____
55134533.06	INSPECTION SERVICES	16,464.00	20,289.40	18,000.00	26,291.60	19,000.00	_____
55134533.14	CONTRACTED SERVICES	5,774.97	14,259.68	0.00	5,630.38	0.00	_____
55134533.20	TESTING SERVICES	39,510.50	33,918.36	30,000.00	21,228.06	30,000.00	_____
55134534.90	LEASES & RENTALS	74.96	660.49	0.00	894.05	0.00	_____
55134536.01	ELECTRICITY	175,975.95	172,301.13	168,000.00	170,561.53	165,000.00	_____
55134536.02	TELEPHONE	374.47	633.82	500.00	742.56	500.00	_____
55134536.03	WATER	37,848.02	5,209.11	16,000.00	6,224.88	15,000.00	_____
55134536.07	CABLE & INTERNET	1,342.86	1,442.86	2,000.00	1,223.93	2,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		340,165.88	271,637.38	266,650.00	303,545.80	300,450.00	

55134533.06 INSPECTION SERVICES PERMANENT NOTES:
TCEQ

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND
WASTEWATER TREATMENT
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

55134533.14	CONTRACTED SERVICES	PERMANENT NOTES: PERMIT ISSUES- ZINC LEVELS					
55134533.20	TESTING SERVICES	PERMANENT NOTES: PLANT OPERATION TESTING INDUSTRIAL TESTING OTHER TESTING					
MAINTENANCE							

55134542.03	R & M- BUILDING	818.61	474.87	1,000.00	1,138.64	1,000.00	_____
55134543.05	R & M- INFRASTRUCTURE	0.00	10,428.49	0.00	0.00	0.00	_____
55134543.10	R & M- LIFT STATIONS	45,590.96	33,716.86	40,000.00	35,770.37	40,000.00	_____
55134543.17	R & M- WWTP	60,315.88	29,936.53	60,000.00	74,068.95	60,000.00	_____
55134544.55	R & M- VEHICLES & TRAILERS	526.65	2,063.42	1,000.00	3,105.66	3,000.00	_____
55134544.65	R & M- MACHINERY & EQUIPMEN	3,246.14	5,446.39	2,000.00	6,463.72	5,000.00	_____
55134544.70	I & I IMPROVEMENTS	0.00	42,506.50	50,000.00	1,107.80	50,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		110,498.24	124,573.06	154,000.00	121,655.14	159,000.00	
55134543.10	R & M- LIFT STATIONS	PERMANENT NOTES: LIFT STATION UPGRADES - \$40,000					
SUNDRY							

55134552.10	DEBT SERV- CAPITAL LEASE PR	0.00	0.00	0.00	0.00	0.00	_____
55134552.20	DEBT SERV- CAPITAL LEASE IN	0.00	0.00	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SUNDRY		0.00	0.00	0.00	0.00	0.00	
CAPITAL EXPENDITURES							

55134563.05	CE- INFRASTRUCTURE	0.00	0.00	0.00	0.00	650,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL CAPITAL EXPENDITURES		0.00	0.00	0.00	0.00	650,000.00	
55134563.05	CE- INFRASTRUCTURE	PERMANENT NOTES: UV SYSTEM = \$350,000 CENTER ST. PHASE II = \$300,000					
		-----	-----	-----	-----	-----	-----
TOTAL WASTEWATER TREATMENT		616,827.15	545,366.73	597,650.00	583,065.92	1,345,345.00	
		-----	-----	-----	-----	-----	-----

NON-DEPARTMENTAL

Description of our Services

Expenditures considered to be of a non-departmental nature include: health insurance claims, safety plan, Texas Workforce Commission (TWC), audit fees, general liability insurance, contingency, etc.

Contingency

In accordance with section 7.11 of the City Charter, contingency appropriations are to be used in case of unforeseen items of the City Manager and distributed by him, after approval by the City Council. Expenditure details shall be recorded and reported. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriations, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Budget Summary

Non-Departmental	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	150,267	133,840	244,979	28,850
Services	1,996,487	2,078,007	1,746,136	2,225,500
Maintenance	4,470	4,400	4,700	4,500
Sundry	1,119,886	1,653,803	1,058,753	1,362,774
Total Non-Departmental	3,271,112	3,870,050	3,054,568	3,621,624

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND
NON-DEPARTMENTAL
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE

PERSONNEL SERVICES							

59800512.03	GROUP H/D INS CLAIMS	186,664.46	125,898.41	125,000.00	187,098.90	15,000.00	_____
59800512.05	EMPLOYER- SOCIAL SECURITY	280.03	335.16	440.00	403.81	450.00	_____
59800512.10	EMPLOYER- TMRS (	12,643.40)	11,561.24	400.00	313.06	400.00	_____
59800512.31	UNEMPLOYMENT INSURANCE	0.00	2,813.47	3,000.00	7,070.90	8,000.00	_____
59800512.40	SAFETY PAY	4,380.30	9,659.20	5,000.00	5,278.90	5,000.00	_____

TOTAL PERSONNEL SERVICES		178,681.39	150,267.48	133,840.00	200,165.57	28,850.00	_____

59800512.03	GROUP H/D INS CLAIMS	PERMANENT NOTES:					
		RUN-OFF OF SELF INSURANCE CLAIMS					

SERVICES							

59800531.01	TRAVEL & TRAINING	2,054.93	1,976.67	2,000.00	4,766.30	2,000.00	_____
59800531.05	ADVERTISING & LEGAL NOTICES	1,762.36	217.00	0.00	0.00	1,000.00	_____
59800531.07	PUBLIC & EMPLOYEE RELATIONS	3,926.41	4,979.50	5,000.00	2,065.12	5,000.00	_____
59800531.13	SHIPPING & FREIGHT	1,665.47	402.55	1,000.00	276.61	1,000.00	_____
59800532.01	AUDIT FEES	15,300.00	18,750.00	15,000.00	14,975.00	15,000.00	_____
59800532.03	GBRA FEE	0.00	0.00	0.00	0.00	0.00	_____
59800532.06	HEALTH & FITNESS	1,564.76	1,482.43	2,000.00	2,267.78	2,000.00	_____
59800532.07	LEGAL - REGULAR	1,800.00	1,047.00	1,000.00	1,725.00	1,000.00	_____
59800532.08	LEGAL- SPECIAL	11,580.00	4,256.50	5,000.00	75.00	5,000.00	_____
59800533.01	WATER PURCHASES- GBRA	1,330,553.25	1,113,599.06	1,214,507.00	1,226,258.51	1,330,000.00	_____
59800533.02	RAW WATER- GBRA	78,000.00	72,450.00	65,500.00	68,917.30	96,500.00	_____
59800533.04	SERVICE GARBAGE COLLECTION	696,825.36	699,815.80	705,000.00	695,911.44	705,000.00	_____
59800533.14	CONTRACTED SERVICES	27,219.38	45,494.78	28,000.00	330.00	28,000.00	_____
59800535.01	GENERAL LIABILITY INSURANCE	18,812.92	18,389.11	19,000.00	14,298.90	19,000.00	_____
59800535.10	WINDSTORM INS	14,285.35	13,626.92	15,000.00	3,850.11	15,000.00	_____

TOTAL SERVICES		2,205,350.19	1,996,487.32	2,078,007.00	2,035,717.07	2,225,500.00	_____

59800531.01	TRAVEL & TRAINING	PERMANENT NOTES:					
		CITY WIDE TRAINING					

59800531.07	PUBLIC & EMPLOYEE RELATION	PERMANENT NOTES:					
		EMPLOYEE DAY					
		SAFETY LUNCHEONS					

59800531.13	SHIPPING & FREIGHT	PERMANENT NOTES:					
		FREIGHT RELATED TO INVENTORY					

59800533.02	RAW WATER- GBRA	PERMANENT NOTES:					
		GBRA RAW WATER FEE					

59800533.14	CONTRACTED SERVICES	PERMANENT NOTES:					
		WEB SITE MAINTENANCE					

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

501-PUBLIC UTILITY FUND
NON-DEPARTMENTAL
DEPARTMENT EXPENDITURES

DEPARTMENT	EXPENDITURES	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*-----* CURRENT YEAR AMENDED BUDGET	-----* Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
	COUNCIL OR STAFF TRAINING						
	MISC ENGINEERING						
MAINTENANCE							
59800544.51	MAINTENANCE CONTRACTS	4,257.57	4,470.47	4,400.00	4,693.99	4,500.00	
	TOTAL MAINTENANCE	4,257.57	4,470.47	4,400.00	4,693.99	4,500.00	
59800544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES: INCODE OVERHEAD ALLOCATION DISASTER RECOVERY BACK UP					
SUNDRY							
59800552.03	BOND ISSUANCE COSTS	2,759.74	0.00	0.00	76,730.18	0.00	
59800552.05	AMORTIZATION OF BOND DISCOU	640.58	686.34	0.00	27,773.78	0.00	
59800552.20	PRI & INT. EXPENSE (	470,000.00)	495,000.00)	0.00	0.00	0.00	
59800553.01	XFER OUT- FD 001 GF ADMIN F	180,000.00	180,000.00	185,000.00	185,000.04	185,000.00	
59800553.03	XFER OUT- FD 316- '07 WTR	196,625.04	198,462.96	337,213.00	337,212.96	0.00	
59800553.05	XFER OUT- FD 317- '11 SWR	353,676.96	359,409.00	359,787.00	359,787.00	0.00	
59800553.07	XFER OUT- FD 319	111,687.96	114,335.04	116,753.00	116,753.04	0.00	
59800553.09	XFER OUT- FD 321- '16 BOND	0.00	0.00	0.00	0.00	427,724.00	
59800553.12	XFER OUT- FUND 001 SPRING	60,000.00	65,000.04	60,000.00	60,000.00	60,000.00	
59800553.13	XFER OUT- TCDP WATERLINE PR	0.00	0.00	0.00	0.00	0.00	
59800553.14	XFER OUT-FUND 001 SERVICE C	249,999.96	0.00	0.00	0.00	0.00	
59800554.81	DEPRECIATION EXPENSE	544,530.45	639,707.58	545,000.00	545,000.04	639,000.00	
59800554.82	AMORTIZATION	0.00	2,956.86	0.00	0.00	0.00	
59800554.83	LOSS ON DISPOSITION OF ASSE	0.00	648.82	0.00	0.00	0.00	
59800554.85	FIXED ASSET RECORDS	6,778.20	0.00	1,000.00	0.00	2,000.00	
59800554.90	MISCELLANEOUS	472.00	2,588.00	0.00	320.00	0.00	
59800554.91	CREDIT CARD FEES	42,879.37	51,091.81	44,000.00	50,640.58	44,000.00	
59800554.98	CONTINGENCY	0.00	0.00	5,050.00	0.00	5,050.00	
	TOTAL SUNDRY	1,280,050.26	1,119,886.45	1,653,803.00	1,759,217.62	1,362,774.00	
59800553.01	XFER OUT- FD 001 GF ADMIN	PERMANENT NOTES: ADMIN FEE OF 3% - 3.5% OF CURRENT REVENUE ONLY EXCLUDES TRANSFERS IN					
59800553.09	XFER OUT- FD 321- '16 BOND	PERMANENT NOTES: 2016 BOND REFUNDING FOR UTILITY (WATER & SEWER) (REFUNDED SERIES 2004, 2007 & 2007)					
59800553.12	XFER OUT- FUND 001 SPRING	PERMANENT NOTES: SEE GL 431.32 THIS TRANSFERS TO GF FOR SPRING CLEAN UP SERVICES					
59800554.81	DEPRECIATION EXPENSE	PERMANENT NOTES: BASED ON 15-16 DEPRECIATION EXPENSE					
TOTAL NON-DEPARTMENTAL		3,668,339.41	3,271,111.72	3,870,050.00	3,999,794.25	3,621,624.00	

CITY OF PORT LAVACA
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017501-PUBLIC UTILITY FUND
NON-DEPARTMENTAL
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
*** TOTAL EXPENDITURES ***	4,241,800.78	4,627,980.22	5,742,575.00	5,420,477.62	6,702,986.00		

*** END OF REPORT ***



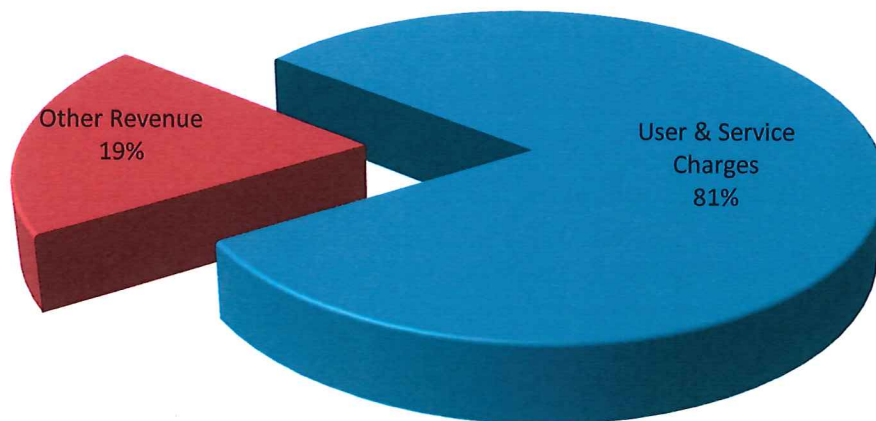
BEACH FUND

The Beach Operating Fund is used to account for the operations of the Port Lavaca Beach and Pier.

Beach Fund Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
User & Service Charges	304,985	280,000	304,000	279,000	-1,000
Other Revenue	7,373	52,000	60,410	66,750	14,750
Intergovernmental Revenue	0	0	0	0	0
Total Beach Revenue	312,358	332,000	364,410	345,750	13,750

Revenue by Receipt Type



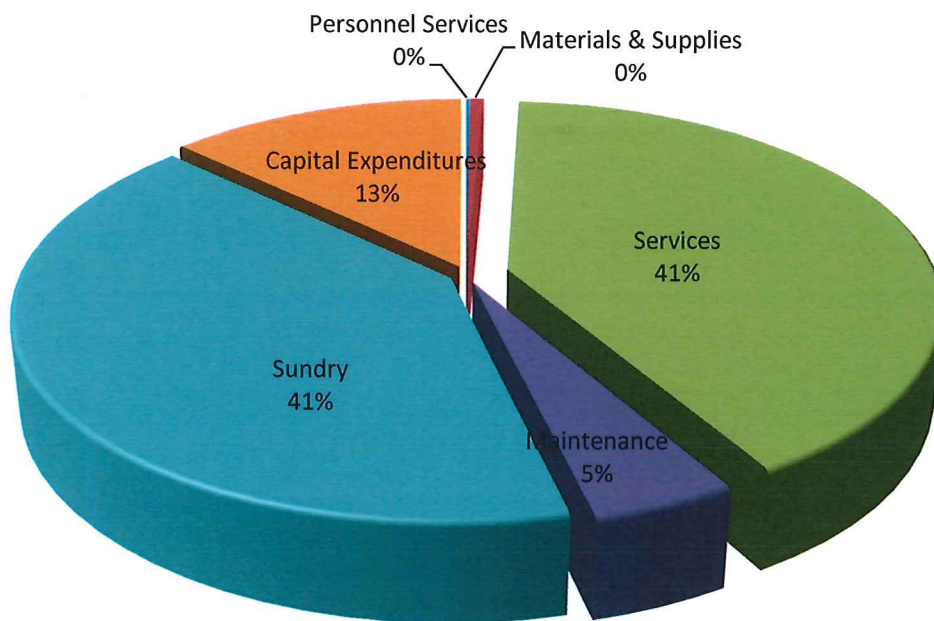
Beach Fund Revenue Detail

Beach Operating Revenue	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
User & Service Charges				
Beach Fees	65,519	51,000	55,000	50,000
R V Rentals	233,366	225,000	245,000	225,000
Pavilion Rentals	6,100	4,000	4,000	4,000
Total User & Service Charges	304,985	280,000	304,000	279,000
Other Revenue				
Interest Income	1,886	1,000	5,180	4,000
Auction Proceeds	0	0	0	0
TML Reimbursement	0	0	0	0
Washer-Dryer Income	5,487	1,000	5,200	5,000
Miscellaneous	0	0	30	0
Equity Balance Forward	0	50,000	50,000	57,750
Total Other Revenue	7,373	52,000	60,410	66,750
Intergovernmental Revenue				
Transfer In- Fund 162	0	0	0	0
Transfer In- Fund 218	0	0	0	0
Transfer In- Fund 221	0	0	0	0
Total Intergovernmental Revenue	0	0	0	0
Total Beach Revenue	312,358	332,000	364,410	345,750

Beach Fund Expenditures

Beach Operation Expenditures	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
Personnel Services	36	0	23	500	500
Materials & Supplies	1,822	2,100	1,856	2,100	0
Services	124,552	131,950	85,896	141,200	9,250
Maintenance	23,353	15,950	4,015	15,950	0
Sundry	130,673	132,000	123,375	141,000	9,000
Capital Expenditures	0	50,000	50,000	45,000	-5,000
Total Beach Expense	280,435	332,000	265,165	345,750	13,750

Expenditures by Function



Departmental Summary

BEACH OPERATIONS

Our Mission

The mission of the City of Port Lavaca Beach Department is to provide the public and tourists a beautiful retreat by the water where campers from all over return regularly for family reunions, recreational vehicle (RV) rallies, fishing tournaments and days at the beach.

Description of our Services

The Beach Operating Fund is a proprietary fund. It provides operations, maintenance and security services for those that use the Port Lavaca Lighthouse Beach and its facilities. Revenues are generated through user fees by those who enjoy the beach facilities. The Beach revenues are generated by the following activities:

- Rental of RV spaces
- Gate fees to Lighthouse Beach
- Pavilion rentals



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

Quality of Life

Port Lavaca residents enjoy a safe community with great amenities and affordable living.

2017-2018 Business Plans (Objectives)

- Update ordinance applicable to all Lighthouse Beach recreation vehicle rental space fees and residency duration
- Promote Lighthouse Beach as a birding destination and recreational/vacation RV park
- Upgrade trailer space pads

ENTERPRISE FUNDS

2016-2017 Accomplishments of Prior Year Business Plans

- Installed handicap walkway for beach access
- Upgraded trailer space pads
- Upgraded electrical on fishing pier Phase I
- Upgraded Wi-Fi access

2017-2018 Major Additions: Boat Ramp Repair



PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

503-BEACH OPERATING FUND
OPERATIONS
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

PERSONNEL SERVICES						

51000511.06 SALARIES & WAGES-TEMP	421.92	0.00	0.00	0.00	500.00	
51000512.05 EMPLOYER-SOCIAL SECURITY	105.33	0.00	0.00	0.00	0.00	
51000512.30 WORKER'S COMPENSATION	40.44	35.63	0.00	31.07	0.00	
	-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES	567.69	35.63	0.00	31.07	500.00	
MATERIALS & SUPPLIES						

51000521.01 OFFICE	1,777.60	1,657.60	1,700.00	1,662.11	1,700.00	
51000523.01 FOOD	0.00	0.00	0.00	0.00	0.00	
51000523.03 CLEANING & JANITORIAL	199.96	79.15	400.00	102.65	400.00	
51000526.01 GENERAL SAFETY & TOOLS	253.00	85.02	0.00	26.21	0.00	
51000528.03 NON-CAPITALIZED ASSETS	6,321.00	0.00	0.00	0.00	0.00	
	-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES	8,551.56	1,821.77	2,100.00	1,790.97	2,100.00	
SERVICES						

51000532.01 AUDIT FEES	700.00	0.00	700.00	700.00	700.00	
51000532.07 LEGAL - REGULAR	675.00	0.00	0.00	0.00	0.00	
51000533.14 CONTRACTED SERVICES	8,868.94	8,345.50	9,000.00	0.00	9,000.00	
51000534.90 LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	
51000535.01 GENERAL LIABILITY INSURANCE	2,872.76	2,757.32	2,650.00	2,867.76	2,900.00	
51000535.10 WINDSTORM INS	2,690.03	2,566.04	3,000.00	770.02	3,000.00	
51000536.01 ELECTRICITY	67,065.80	61,446.88	65,000.00	68,760.49	65,000.00	
51000536.02 TELEPHONE	562.58	549.59	600.00	535.86	600.00	
51000536.03 WATER	56,912.91	43,797.80	46,000.00	49,954.31	55,000.00	
51000536.07 CABLE & INTERNET	4,465.30	5,088.72	5,000.00	4,426.55	5,000.00	
	-----	-----	-----	-----	-----	-----
TOTAL SERVICES	144,813.32	124,551.85	131,950.00	128,014.99	141,200.00	
51000533.14 CONTRACTED SERVICES						
			PERMANENT NOTES:			
			LHB ATTENDANT			
51000536.03 WATER						
			PERMANENT NOTES:			
			SPLASH PAD ADDED IN SUMMER 2014			
51000536.07 CABLE & INTERNET						
			PERMANENT NOTES:			
			CABLE & INTERNET			

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

503-BEACH OPERATING FUND

OPERATIONS

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

MAINTENANCE							

51000541.02	LANDSCAPING	0.00	78.91	800.00	6.49	800.00	_____
51000542.03	R & M- BUILDING	4,808.39	3,330.05	5,000.00	1,597.64	5,000.00	_____
51000543.04	R & M- IMPROVEMENT OTB	16,036.99	19,587.04	10,000.00	14,969.52	10,000.00	_____
51000544.50	R & M- FURNITURE & EQUIPMEN	0.00	219.00	0.00	0.00	0.00	_____
51000544.65	R & M- MACHINERY & EQUIPMEN	279.30	137.90	150.00	50.97	150.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		21,124.68	23,352.90	15,950.00	16,624.62	15,950.00	
51000543.04	R & M- IMPROVEMENT OTB	PERMANENT NOTES: OTHER IMPROVEMENTS- \$10,000					
SUNDRY							

51000553.01	XFER OUT- FD 001- ADMIN CH	8,000.04	8,000.04	8,000.00	8,000.04	8,000.00	_____
51000553.04	XFER OUT- FD 218 PIER REBUI	0.00	0.00	0.00	0.00	0.00	_____
51000553.17	XFER OUT- FD 162 DREDGING	10,000.00	0.00	10,000.00	0.00	10,000.00	_____
51000554.01	CASH OVER/SHORT	193.00	(5.55)	0.00	(37.00)	0.00	_____
51000554.81	DEPRECIATION EXPENSE	108,129.42	116,041.01	108,000.00	108,000.00	116,000.00	_____
51000554.90	MISCELLANEOUS	25,291.78	432.53	0.00	0.00	0.00	_____
51000554.91	CREDIT CARD FEES	5,997.29	6,205.12	6,000.00	7,448.97	7,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SUNDRY		157,611.53	130,673.15	132,000.00	123,412.01	141,000.00	
51000554.81	DEPRECIATION EXPENSE	PERMANENT NOTES: BASED ON 15-16 DEPRECIATION EXPENSE					
CAPITAL EXPENDITURES							

51000561.02	LAND & IMPROVEMENTS OTB	0.00	0.00	50,000.00	49,995.00	45,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL CAPITAL EXPENDITURES		0.00	0.00	50,000.00	49,995.00	45,000.00	
51000561.02	LAND & IMPROVEMENTS OTB	PERMANENT NOTES: BOAT RAMP REPAIR					
		-----	-----	-----	-----	-----	-----
TOTAL OPERATIONS		332,668.78	280,435.30	332,000.00	319,868.66	345,750.00	
		=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***		332,668.78	280,435.30	332,000.00	319,868.66	345,750.00	
		=====	=====	=====	=====	=====	=====

*** END OF REPORT ***



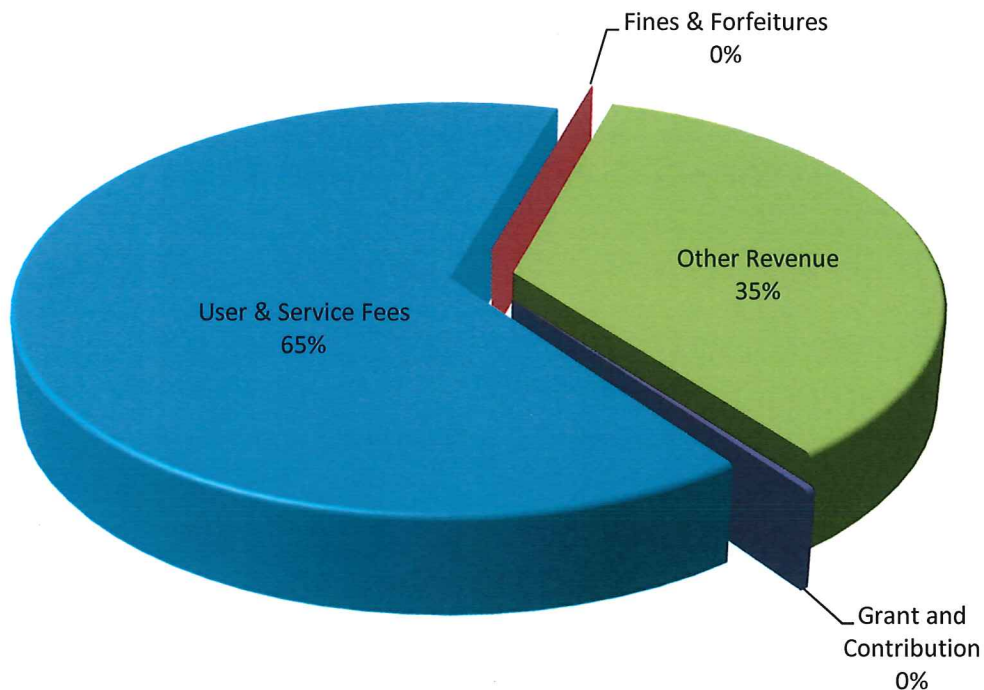
PORT REVENUE FUND

The Port Revenue Fund is used to account for the operations of the Port Commission and to account for the rent generated from its harbors and docks.

Port Commission Fund Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
User & Service Fees	425,706	429,000	453,000	415,000	-14,000
Fines & Forfeitures	0	0	0	0	0
Other Revenue	3,916	43,000	51,720	226,662	183,662
Grant & Contributions	2,000	2,000	2,000	2,000	0
Total Revenue	431,622	474,000	506,720	643,662	169,662

Revenue by Receipt Type



Port Commission Fund Revenue Detail

Port Operational Revenue	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
User & Service Charges				
City Harbor- Dock Leases	89,711	87,000	102,000	85,000
Harbor of Refuge- Dock Leases	137,991	135,000	175,000	135,000
Harbor of Refuge- Tariffs	51,179	60,000	35,000	60,000
Nautical Landing- Dock Leases	101,566	103,000	105,000	95,000
Nautical Landing- Building Leases	45,260	44,000	36,000	40,000
Total User & Service Charges	425,706	429,000	453,000	415,000
Fines & Forfeitures				
Late Payment Penalties	0	0	0	0
Total Fines & Forfeitures	0	0	0	0
Other Revenue				
Interest Income	3,636	1,000	9,150	5,000
Other Financing Sources	0	0	0	0
Washer-Dryer Income	280	300	870	500
Miscellaneous	0	0	0	0
Equity Balance Forward	0	41,700	41,700	221,162
Total Other Revenue	3,916	43,000	51,720	226,662
Grant And Contribution				
General Land Office Reimbursement	2,000	2,000	2,000	2,000
Capital Contributions	0	0	0	0
Total Grant And Contribution	2,000	2,000	2,000	2,000
Intergovernmental Revenue				
Transfer in- Fund 165	0	0	0	0
Total Intergovernmental	0	0	0	0
Total Port Revenue	431,622	474,000	506,720	643,662

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

504-PORT REVENUE FUND

REVENUES		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

USER & SERVICE CHARGES							

436.01	CITY HARBOR-DOCK LEASES	89,851.95	89,711.00	87,000.00	91,629.00	85,000.00	_____
436.11	HARBOR OF REFUGE-DOCK LEASE	138,640.76	137,990.76	135,000.00	178,874.78	135,000.00	_____
436.12	TARIFFS	53,517.19	51,178.85	60,000.00	57,358.40	60,000.00	_____
436.21	NAUTICAL LANDINGS-DOCK LEAS	95,687.07	101,565.82	103,000.00	91,663.25	95,000.00	_____
436.22	NAUTICAL LANDINGS-BLDG LEAS	45,443.32	45,259.96	44,000.00	32,944.96	40,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL USER & SERVICE CHARGES		423,140.29	425,706.39	429,000.00	452,470.39	415,000.00	_____
436.11	HARBOR OF REFUGE-DOCK LEAS	PERMANENT NOTES:					
		LEASE REDUCED UNTIL DREDGING COMPLETE					
FINES & FORFEITURES							

442.01	LATE PAYMENT PENALTIES	623.81	0.00	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL FINES & FORFEITURES		623.81	0.00	0.00	0.00	0.00	_____
OTHER REVENUE							

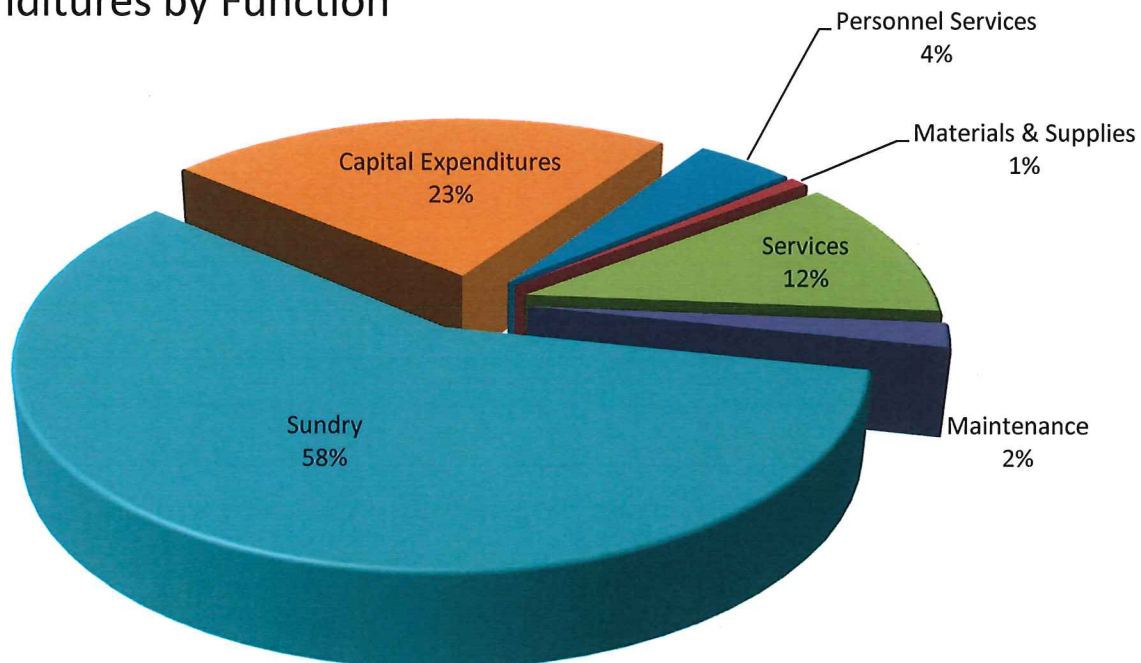
451.01	INTEREST INCOME	2,151.23	3,635.66	1,000.00	9,445.75	5,000.00	_____
455.01	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	_____
459.11	AUCTION PROCEEDS	0.00	0.00	0.00	0.00	0.00	_____
459.12	TML REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	_____
459.71	WASHER-DRYER INCOME	251.25	280.25	300.00	717.75	500.00	_____
459.90	MISCELLANEOUS	(82.35)	0.00	0.00	0.00	0.00	_____
459.92	EQUITY BALANCE FORWARD	0.00	0.00	41,700.00	0.00	221,162.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL OTHER REVENUE		2,320.13	3,915.91	43,000.00	10,163.50	226,662.00	_____
459.92	EQUITY BALANCE FORWARD	PERMANENT NOTES:					
		FUND RESTORE ACT					
		(REIMBURSEMENT GRANT)					
GRANT AND CONTRIBUTION R							

481.01	GENERAL LAND OFFICE REIMB.	0.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
482.01	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL GRANT AND CONTRIBUTION R		0.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
** TOTAL REVENUE **		426,084.23	431,622.30	474,000.00	464,633.89	643,662.00	_____
		-----	-----	-----	-----	-----	-----

Port Commission Revenue Fund Expenditures

Port Operation Expenditures	Actual FY 2015-2016	Final Amended FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018	Variance
Personnel Services	15,588	9,200	246	28,970	19,770
Materials & Supplies	1,895	5,100	1,762	5,100	0
Services	67,092	73,900	55,504	74,250	350
Maintenance	32,498	10,300	13,613	12,800	2,500
Sundry	296,040	375,500	375,500	372,542	-2,958
Capital Expenditures	0	0	0	150,000	150,000
Total Expense	413,114	474,000	446,625	634,242	169,662

Expenditures by Function



Departmental Summary

PORT COMMISSION OPERATIONS

Our Mission

The mission of the Port Commission is to provide the public adequate boating facilities and continue to enhance the economic development of the Harbors.

Description of our Services

The Port Operating Fund is a proprietary fund. It provides operations and maintenance for the ports and harbors. Revenues are generated through rentals of the harbor and dock facilities. The Port Fund encompasses the following activities:

- Rental of dock and harbor facilities
- Maintenance of dock, harbor facilities and channels
- Alternative funding options to upgrade the facilities



Strategic Focus

Infrastructure

Port Lavaca residents enjoy new streets, sidewalks, and other improvements year after year.

Business Development

Port Lavaca is known for creating a business development program that is responsive to existing business needs.

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities.

2017-2018 Business Plans (Objectives)

- Update ordinance applicable to all Port Commission leasing/rental fees
- Develop a plan to dredge and maintain the depth of the entrance channel at the Nautical Landings Marina
- Improve bulk head at the harbors
- Continue marketing Harbor of Refuge for future tenants
- Support economic development and tourism of the City's waterfront properties

ENTERPRISE FUNDS

2016-2017 Accomplishments of Prior Year Business Plans

- Worked with Calhoun Port Authority to dredge Harbor of Refuge Channel
- Rebuilt Pinta & Montier Streets at Harbor of Refuge

Budgeted Personnel

Position	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual
Harbor Master	1	0	1
Temp. Maintenance Worker	½	1	½
Total	1 ½	0	1 ½

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

504-PORT REVENUE FUND

OPERATIONS

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

PERSONNEL SERVICES						

51000511.01 SALARIES & WAGES	16,761.21	6,346.12	0.00	0.00	17,850.00	
51000511.06 SALARIES & WAGES-TEMP	7,519.56	8,857.12	8,500.00	0.00	8,500.00	
51000511.07 SALARIES & WAGES-OVERTIME	455.22	33.72	0.00	0.00	0.00	
51000512.03 GROUP H/D INS CLAIMS	28,500.30	0.00	0.00	0.00	500.00	
51000512.05 EMPLOYER-SOCIAL SECURITY	1,812.01	1,148.13	700.00	63.20	1,370.00	
51000512.10 EMPLOYER-T.M.R.S.	1,076.97	397.31	0.00	0.00	0.00	
51000512.20 GROUP H/D INS PREMIUMS	959.19	1,523.34	0.00	0.00	0.00	
51000512.30 WORKER'S COMPENSATION	647.34	328.80	0.00	124.19	650.00	
51000512.31 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	90.32	100.00	
51000512.40 SAFETY PAY	0.00	0.00	0.00	0.00	0.00	

TOTAL PERSONNEL SERVICES	57,731.80	15,587.86	9,200.00	277.71	28,970.00	
51000511.01 SALARIES & WAGES						
PERMANENT NOTES: PART TIME POSITION						
MATERIALS & SUPPLIES						

51000521.01 OFFICE	546.71	360.88	500.00	142.17	500.00	
51000523.03 CLEANING & JANITORIAL	702.91	533.08	800.00	643.29	800.00	
51000525.01 FUEL	1,117.08	605.27	1,000.00	560.37	1,000.00	
51000526.01 GENERAL SAFETY & TOOLS	316.14	396.07	300.00	281.51	300.00	
51000528.03 NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00	0.00	
51000529.11 LIGHTING & DECORATION	0.00	0.00	2,500.00	0.00	2,500.00	

TOTAL MATERIALS & SUPPLIES	2,682.84	1,895.30	5,100.00	1,627.34	5,100.00	
SERVICES						

51000531.01 TRAVEL & TRAINING	0.00	0.00	0.00	24.14	0.00	
51000531.04 DUES, SUBSCR., & PUBLICATIO	0.00	0.00	0.00	115.50	500.00	
51000532.01 AUDIT FEES	2,700.00	0.00	2,700.00	2,700.00	2,700.00	
51000532.06 HEALTH & FITNESS	211.27	214.44	0.00	0.00	0.00	
51000532.07 LEGAL- REGULAR	1,884.00	1,974.00	2,000.00	4,320.25	2,500.00	
51000533.14 CONTRACTED SERVICES	6,760.20	8,139.94	4,000.00	4,384.75	4,000.00	
51000535.01 GENERAL LIABILITY INSURANCE	1,795.48	1,723.32	1,900.00	1,792.36	1,900.00	
51000535.10 WINDSTORM INS	7,969.55	7,602.23	10,000.00	2,053.39	10,000.00	
51000535.11 FLOOD INS	1,002.00	1,103.00	1,200.00	1,250.00	1,250.00	
51000536.01 ELECTRICITY	48,158.24	40,247.16	45,000.00	39,657.28	45,000.00	
51000536.02 TELEPHONE	2,530.86	2,608.26	2,500.00	2,702.33	2,600.00	
51000536.03 WATER	2,591.71	2,024.48	2,800.00	3,486.49	2,800.00	
51000536.07 CABLE & INTERNET	1,031.71	1,455.47	1,800.00	1,232.36	1,500.00	

TOTAL SERVICES	76,635.02	67,092.30	73,900.00	63,718.85	74,750.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

504-PORT REVENUE FUND

OPERATIONS

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		*----- CURRENT YEAR -----*					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

MAINTENANCE							

51000541.02	LANDSCAPING	0.00	0.00	500.00	0.00	500.00	_____
51000542.03	R & M- BUILDING	18,049.00	2,638.83	5,000.00	1,196.63	5,000.00	_____
51000543.04	R & M IMPROVEMENT OTB	2,536.94	29,805.91	4,000.00	12,581.28	5,000.00	_____
51000544.50	R & M- FURNITURE & EQUIPMEN	2,486.73	0.00	0.00	0.00	1,500.00	_____
51000544.55	R & M- VEHICLES & TRAILERS	144.72	53.34	400.00	0.00	400.00	_____
51000544.65	R & M- MACHINERY & EQUIPMEN	0.00	0.00	400.00	129.90	400.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		23,217.39	32,498.08	10,300.00	13,907.81	12,800.00	_____

SUNDRY							

51000552.02	PRI & INT EXPENSE (	75,000.00)	(75,000.00)	0.00	0.00	0.00	_____
51000552.03	BOND ISSUANCE COST-AMORTIZA	0.00	0.00	0.00	0.00	0.00	_____
51000553.01	XFER OUT- FD 001- ADMIN CHG	16,500.00	16,500.00	14,500.00	14,499.96	14,500.00	_____
51000553.02	XFER OUT- FD 310- '08 DEBT	126,999.96	123,999.96	126,000.00	126,000.00	127,542.00	_____
51000553.80	XFER OUT- FD 220	350,000.00	0.00	0.00	0.00	0.00	_____
51000554.81	DEPRECIATION EXPENSE	235,152.94	230,540.48	235,000.00	234,999.96	230,500.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SUNDRY		653,652.90	296,040.44	375,500.00	375,499.92	372,542.00	_____

51000553.01	XFER OUT- FD 001- ADMIN CH	PERMANENT NOTES:					
		ADMIN FEE AT 3 - 3.5% OF CURRENT OPERATING REVENUE					
		REDUCED UNTIL WATERFRONT PROJECTS ARE COMPLETE					
		FY 15-16 REVENUE IS \$431,622.30 X 3.5% = \$15,106.78					
51000554.81	DEPRECIATION EXPENSE	PERMANENT NOTES:					
		FY 15-16 DEPRECIATION EXPENSE					

CAPITAL EXPENDITURES							

51000563.05	CE- INFRASTRUCTURE	0.00	0.00	0.00	0.00	150,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL CAPITAL EXPENDITURES		0.00	0.00	0.00	0.00	150,000.00	_____

51000563.05	CE- INFRASTRUCTURE	PERMANENT NOTES:					
		RESTORE ACT					
		-----	-----	-----	-----	-----	-----
TOTAL OPERATIONS		813,919.95	413,113.98	474,000.00	455,031.63	644,162.00	_____
		=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***		813,919.95	413,113.98	474,000.00	455,031.63	644,162.00	_____
		=====	=====	=====	=====	=====	=====

*** END OF REPORT ***



HOTEL/MOTEL FUND

The City adopted a local hotel occupancy tax within the City limits. The City uses these funds to directly enhance and promote tourism and the convention and hotel industry or other expenses approved by State Law.

SPECIAL REVENUE FUNDS

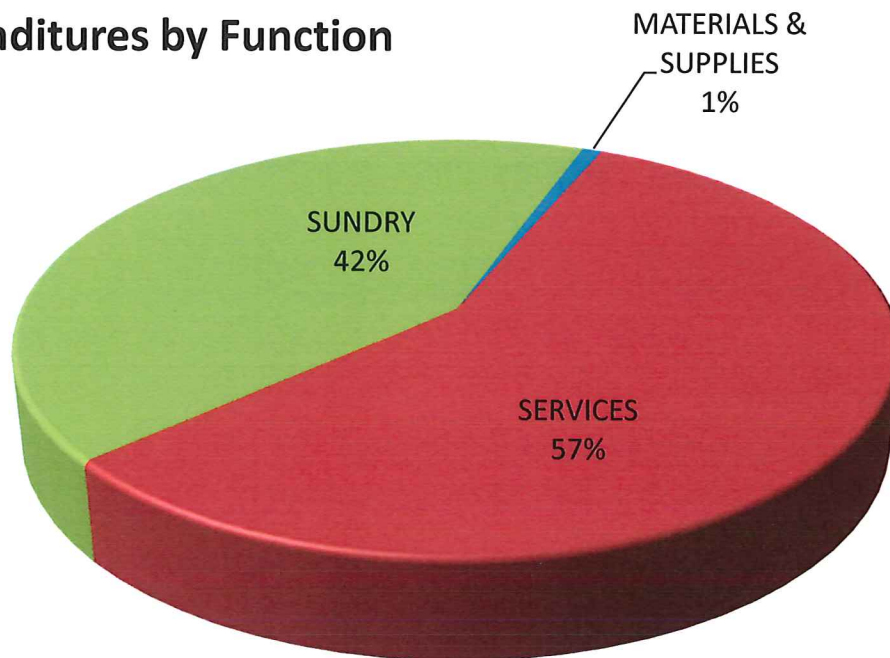
Hotel / Motel Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Taxes	403,714	400,000	375,000	400,000
Other Revenue	94,221	0	40,806	195,000
Total Revenue	497,935	400,000	415,806	595,000

Hotel / Motel Expenditures

Hotel Expenditures	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Materials & Supplies	855	5,000	0	5,000
Services	226,560	144,000	220,215	339,000
Sundry	225,000	251,000	206,000	251,000
Total Expense	452,415	400,000	426,215	595,000

Expenditures by Function



PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

101-HOTEL OCCUPANCY TAX FUND

REVENUES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*		NEXT YEAR BUDGET	BUDGET WORKSPACE
				AMENDED BUDGET	Y-T-D ACTUAL		

TAXES							

415.01	HOTEL/MOTEL TAX	515,634.86	403,713.88	400,000.00	294,084.50	400,000.00	_____
TOTAL TAXES		515,634.86	403,713.88	400,000.00	294,084.50	400,000.00	-----
OTHER REVENUE							

451.01	INTEREST INCOME	1,053.14	3,150.37	0.00	7,297.11	5,000.00	_____
459.10	DONATIONS- FESTIVALS	19,544.50	22,615.00	0.00	9,600.00	0.00	_____
459.90	MISC INCOME- FESTIVALS	58,190.28	68,455.35	0.00	18,866.31	0.00	_____
459.92	EQUITY BALANCE FORWARD	0.00	0.00	75,000.00	0.00	190,000.00	_____
TOTAL OTHER REVENUE		78,787.92	94,220.72	75,000.00	35,763.42	195,000.00	-----
** TOTAL REVENUE **		594,422.78	497,934.60	475,000.00	329,847.92	595,000.00	=====

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

101-HOTEL OCCUPANCY TAX FUND

HOTEL OCCUPANCY TAX

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

MATERIALS & SUPPLIES							

51000529.11 LIGHTING & DECORATION	0.00	855.00	0.00		0.00	0.00	
51000529.90 PROMOTIONAL ITEMS	0.00	0.00	5,000.00		0.00	5,000.00	

TOTAL MATERIALS & SUPPLIES	0.00	855.00	5,000.00		0.00	5,000.00	

SERVICES

51000531.01 TRAVEL & TRAINING	82.05	0.00	5,000.00		2,103.38	5,000.00	
51000531.04 DUES, SUBSCR, & PUBLICATION	365.00	3,620.00	3,500.00		2,970.00	3,500.00	
51000531.06 ADVERTISING	46,531.31	63,847.06	60,500.00		85,770.84	75,500.00	
51000531.07 SPECIAL EVENT-FLIP FLOP	110,400.11	115,727.67	100,000.00		108,776.53	100,000.00	
51000531.09 SPECIAL EVENT-OTHER	1,525.87	21,148.88	25,000.00		33,097.21	75,000.00	
51000531.10 TOURISM & EVENTS MANAGEMENT	0.00	0.00	0.00		0.00	75,000.00	
51000532.01 AUDIT FEES	0.00	0.00	0.00		0.00	0.00	
51000533.14 CONTRACTED SERVICES	5,300.00	22,216.60	25,000.00		7,080.18	5,000.00	

TOTAL SERVICES	164,204.34	226,560.21	219,000.00		239,798.14	339,000.00	

51000531.01 TRAVEL & TRAINING PERMANENT NOTES:
TTIA- TRADE SHOW SUMMITT & ANNUAL CONFERENCE
MC ALLEN INTERNATIONAL TRADE SHOW
TX CVB- TEXAS TRAVEL SUMMIT

51000531.04 DUES, SUBSCR, & PUBLICATION PERMANENT NOTES:
HOTEL LODGING ASSOC. MEMBERSHIP
INTERNATIONAL FESTIVAL
TTIA

51000531.06 ADVERTISING PERMANENT NOTES:
MAGAZINES ADS AND ARTICLES
COUNTY VISITOR GUIDE
BILLBOARDS
RADIO
MARKET DAYS
TEXAS LAKESIDE RV (\$15,000/YR/6 YRS.) (1 OF 6 YRS/)
WEBSITE MAINT.

51000531.07 SPECIAL EVENT-FLIP FLOP PERMANENT NOTES:
NET EXPENSE GOAL

51000531.09 SPECIAL EVENT-OTHER PERMANENT NOTES:
FISHING TOURNAMENTS
IGUANA FEST
SUMMER CONCERT SERIES
JULY 4TH EVENT
WEEKEND WARRIORS = \$25,000

CITY OF PORT LAVACA
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

101-HOTEL OCCUPANCY TAX FUND
HOTEL OCCUPANCY TAX
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

OTHER EVENTS AS DETERMINED							
51000531.10 TOURISM & EVENTS MANAGEMEN	PERMANENT NOTES: EVENTS COORDINATOR CHARGES						
51000533.14 CONTRACTED SERVICES	PERMANENT NOTES: HOTEL ADMIN- 1,800/YEAR TOURISM PORTION OF ANY WEBSITE						
SUNDRY							
51000551.02 CONTRIB-MAIN STREET PROJECT	0.00	0.00	50,000.00	0.00	50,000.00		
51000551.09 CHAMBER OF COMMERCE	0.00	0.00	0.00	0.00	0.00		
51000553.0330XFER OUT-TCF GRANT	0.00	0.00	0.00	0.00	0.00		
51000553.10 XFER OUT- FD 001- ADMIN FEE	200,000.04	219,999.96	181,000.00	180,999.96	181,000.00		
51000553.15 XFER OUT- FUND 201 VETERANS	0.00	5,000.00	0.00	5,000.00	0.00		
51000554.98 CONTINGENCY	0.00	0.00	20,000.00	0.00	20,000.00		
TOTAL SUNDRY	200,000.04	224,999.96	251,000.00	185,999.96	251,000.00		
51000551.02 CONTRIB-MAIN STREET PROJEC	PERMANENT NOTES: FACADE PROGRAM THEATER REHAB						
51000553.10 XFER OUT- FD 001- ADMIN FE	PERMANENT NOTES: 100% BAUER DEPT. NET OF REVENUES						
TOTAL HOTEL OCCUPANCY TAX	364,204.38	452,415.17	475,000.00	425,798.10	595,000.00		
*** TOTAL EXPENDITURES ***	364,204.38	452,415.17	475,000.00	425,798.10	595,000.00		

*** END OF REPORT ***



FORFEITURE FUND

This fund accounts for the forfeiture of contraband gained from the commission of criminal activity. Proceeds from this fund are used for specific expenses for law enforcement needs.

SPECIAL REVENUE FUNDS

Forfeiture Fund Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Fines & Forfeitures	3,590	0	49,861	0
Other Revenue	282	0	425	0
Intergovernmental	0	0	0	0
Total Revenue	3,872	0	50,286	0

Forfeiture Fund Expenditures

Forfeitures Expenditures	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Materials & Supplies	2,872	0	0	0
Services	7,230	0	0	0
Maintenance	39	0	0	0
Sundry	1,458	0	38,402	0
Capital Expenditures	0	0	0	0
Total Expense	11,598	0	38,402	0

103-FORFEITURES - POLICE

REVENUES		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
FINES & FORFEITURES								
449.01	POLICE FORFEITURES & RECOVERIES	10,045.98	3,590.13	0.00	49,861.14	0.00		
TOTAL FINES & FORFEITURES		10,045.98	3,590.13	0.00	49,861.14	0.00		
OTHER REVENUE								
451.01	INTEREST INCOME	237.81	282.17	0.00	384.46	0.00		
459.11	AUCTION PROCEEDS	0.00	0.00	0.00	0.00	0.00		
459.92	EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00		
TOTAL OTHER REVENUE		237.81	282.17	0.00	384.46	0.00		
INTERGOVERNMENTAL REVENUE								
493.27	XFER IN- FD 706 SEIZURES	0.00	0.00	0.00	0.00	0.00		
TOTAL INTERGOVERNMENTAL REVENUE		0.00	0.00	0.00	0.00	0.00		
** TOTAL REVENUE **		10,283.79	3,872.30	0.00	50,245.60	0.00		

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

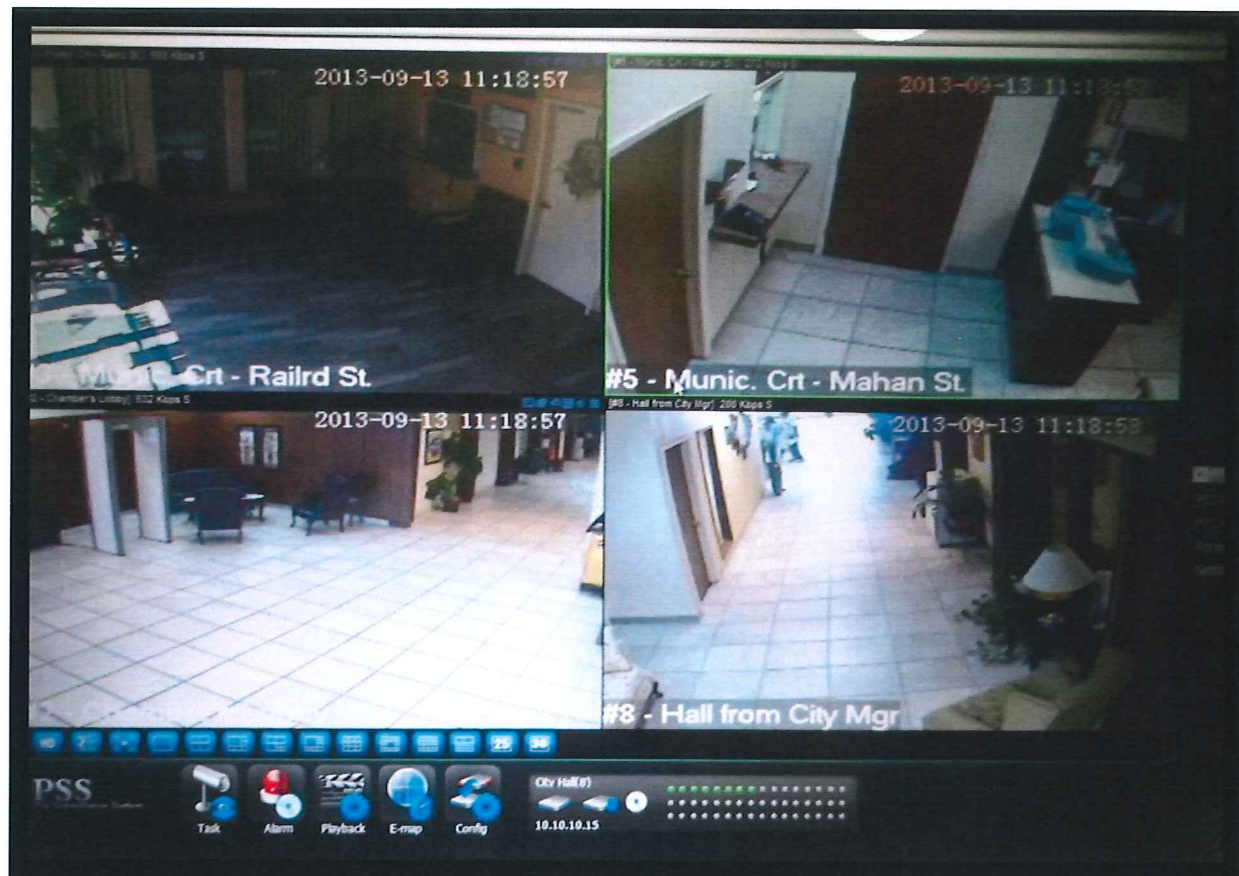
103-FORFEITURES - POLICE
FORFEITURES - POLICE
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MATERIALS & SUPPLIES							
51000521.01 OFFICE	291.27	637.82		0.00	0.00	0.00	
51000524.01 UNIFORMS	2,300.57	1,745.50		0.00	0.00	0.00	
51000528.03 NON-CAPITALIZED ASSETS	1,194.68	0.00		0.00	0.00	0.00	
51000529.21 AMMUNITION & OTHER EQUIPMEN	746.62	488.80		0.00	0.00	0.00	
51000529.22 INVESTIGATION	134.41	0.00		0.00	0.00	0.00	
51000529.23 K-9 SUPPLIES	0.00	0.00		0.00	0.00	0.00	
TOTAL MATERIALS & SUPPLIES	4,667.55	2,872.12		0.00	0.00	0.00	
SERVICES							
51000531.01 TRAVEL & TRAINING	224.29	0.00		0.00	0.00	0.00	
51000531.04 DUES, SUBSCRIPTIONS & PUBLI	0.00	0.00		0.00	0.00	0.00	
51000531.07 PUBLIC & EMPLOYEE RELATIONS	60.40	0.00		0.00	0.00	0.00	
51000533.14 CONTRACTED SERVICES	0.00	7,229.57		0.00	0.00	0.00	
51000539.03 SPECIAL OPERATIONS	0.00	0.00		0.00	0.00	0.00	
TOTAL SERVICES	284.69	7,229.57		0.00	0.00	0.00	
MAINTENANCE							
51000542.03 R & M- BUILDING	59.99	0.00		0.00	0.00	0.00	
51000544.50 R & M- FURNITURE & EQUIPMEN	0.00	38.88		0.00	0.00	0.00	
51000544.55 R & M- VEHICLES & TRAILERS	0.00	0.00		0.00	0.00	0.00	
51000544.56 SPECIAL OPERATIONS	0.00	0.00		0.00	0.00	0.00	
51000544.57 SURVEILLANCE EQUIPMENT	0.00	0.00		0.00	0.00	0.00	
TOTAL MAINTENANCE	59.99	38.88		0.00	0.00	0.00	
SUNDRY							
51000554.04 FORFEITURES-D.A.'S OFFICE	205.60	1,097.51		0.00	23,443.51	0.00	
51000554.56 FORFEITURES-SHERIFF'S DEPT	0.00	360.31		0.00	0.00	0.00	
51000554.57 FORFEITURES- SEADRIFT	0.00	0.00		0.00	14,958.34	0.00	
TOTAL SUNDRY	205.60	1,457.82		0.00	38,401.85	0.00	
CAPITAL EXPENDITURES							
51000564.50 CE- FURNITURE & EQUIPMENT	0.00	0.00		0.00	0.00	0.00	
51000564.55 CE- VEHICLES & TRAILERS	0.00	0.00		0.00	0.00	0.00	
51000564.56 RADAR TRAILER	0.00	0.00		0.00	0.00	0.00	
TOTAL CAPITAL EXPENDITURES	0.00	0.00		0.00	0.00	0.00	
TOTAL FORFEITURES - POLICE	5,217.83	11,598.39		0.00	38,401.85	0.00	

CITY OF PORT LAVACA
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017103-FORFEITURES - POLICE
FORFEITURES - POLICE
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
*** TOTAL EXPENDITURES ***	5,217.83	11,598.39		0.00	38,401.85	0.00	

*** END OF REPORT ***



BUILDING SECURITY FUND

This fund accounts for fees collected on conviction of certain Municipal Court offenses and are intended to create a security plan for the courtroom.

SPECIAL REVENUE FUNDS

Building Security Fund Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Fines & Forfeitures	3,885	0	3,000	0
Other Revenue	79	0	150	0
Total Revenue	3,964	0	3,150	0

Building Security Expenditures

Building Security Expenditures	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Materials & Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	1,775	0	0	0
Total Expense	1,775	0	0	0

CITY OF PORT LAVACA
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

113-BUILDING SECURITY FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY							
FINES & FORFEITURES	2,697.28	3,884.52	0.00	3,056.21	0.00		
OTHER REVENUE	57.40	79.43	0.00	150.11	0.00		

** TOTAL REVENUE **	2,754.68	3,963.95	0.00	3,206.32	0.00		

EXPENDITURE SUMMARY							
BUILDING SECURITY FUND							
PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00		
51000511.02 SALARIES & WAGES-CLERICAL PERMANENT NOTES: ID # 98-SBW-0129							
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00		
SERVICES	0.00	0.00	0.00	0.00	0.00		
MAINTENANCE	0.00	1,775.00	0.00	0.00	0.00		

TOTAL BUILDING SECURITY FUND	0.00	1,775.00	0.00	0.00	0.00		

*** TOTAL EXPENDITURES ***	0.00	1,775.00	0.00	0.00	0.00		

** REVENUE OVER(UNDER) EXPENDITURES **	2,754.68	2,188.95	0.00	3,206.32	0.00		

113-BUILDING SECURITY FUND

REVENUES

REVENUES		*----- CURRENT YEAR -----*					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
FINES & FORFEITURES							
443.04	BUILDING SECURITY REVENUES	2,697.28	3,884.52	0.00	3,056.21	0.00	
TOTAL FINES & FORFEITURES		2,697.28	3,884.52	0.00	3,056.21	0.00	
OTHER REVENUE							
451.01	INTEREST INCOME	57.40	79.43	0.00	150.11	0.00	
459.92	EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER REVENUE		57.40	79.43	0.00	150.11	0.00	
** TOTAL REVENUE **		2,754.68	3,963.95	0.00	3,206.32	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

113-BUILDING SECURITY FUND

BUILDING SECURITY FUND

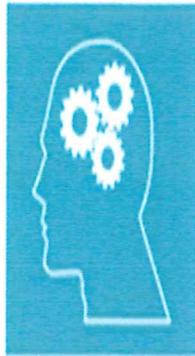
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
51000511.02 SALARIES & WAGES-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
51000511.02 SALARIES & WAGES-CLERICAL	PERMANENT NOTES:						
	ID # 98-SBW-0129						
MATERIALS & SUPPLIES							
51000528.03 NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
SERVICES							
51000531.01 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
MAINTENANCE							
51000542.03 R & M- BUILDING	0.00	1,775.00	0.00	0.00	0.00	0.00	
TOTAL MAINTENANCE	0.00	1,775.00	0.00	0.00	0.00	0.00	
TOTAL BUILDING SECURITY FUND	0.00	1,775.00	0.00	0.00	0.00	0.00	
*** TOTAL EXPENDITURES ***	0.00	1,775.00	0.00	0.00	0.00	0.00	

PERMANENT NOTES:

CRIMINAL JUSTICE #98-SBW-0129

*** END OF REPORT ***



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ECONOMIC DEVELOPMENT FUND

This fund accounts for public and private donations. Proceeds from this fund will be used to guide, promote and support business and community development.

SPECIAL REVENUE FUNDS

Economic Development Fund Revenues

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Other Revenue	32	0	60	0
Intergovernmental	0	0	0	0
Total Revenue	32	0	60	0

Economic Development Fund Expenditures

Economic Dev. Expenditures	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Materials & Supplies	0	0	0	0
Maintenance	0	0	0	0
Sundry	0	0	0	0
Total Expense	0	0	0	0

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

125-ECONOMIC DEVELOPMENT

REVENUES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
				AMENDED BUDGET			

OTHER REVENUE							

451.01	INTEREST INCOME	31.75	32.10	0.00	59.91	0.00	_____
459.10	DONATIONS	0.00	0.00	0.00	0.00	0.00	_____
459.92	EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00	_____
TOTAL OTHER REVENUE		31.75	32.10	0.00	59.91	0.00	_____

INTERGOVERNMENTAL REVENUE							

493.01	XFER IN-GENERAL FUND	0.00	0.00	0.00	0.00	0.00	_____
TOTAL INTERGOVERNMENTAL REVENUE		0.00	0.00	0.00	0.00	0.00	_____
** TOTAL REVENUE **		31.75	32.10	0.00	59.91	0.00	_____
		=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***		0.00	0.00	0.00	0.00	0.00	_____
		=====	=====	=====	=====	=====	=====

PERMANENT NOTES:

CRIMINAL JUSTICE #2000-LB-VX-1174

*** END OF REPORT ***



REDFLEX TRAFFIC FUND

The Redflex Traffic Fund accounts for fees collected by the City's red light cameras. This money is shared with the State's trauma account and the City can only use this money to enhance pedestrian safety.

SPECIAL REVENUE FUNDS

Redflex Traffic Fund Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Other Revenue	258	0	500	0
Intergovernmental	170,526	0	0	0
Total Revenue	170,784	0	500	0

Redflex Traffic Expenditures

Redflex Traffic Expenditures	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Materials & Supplies	170,776	0	75	0
Total Expense	170,776	0	75	0

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

159-REDFLEX TRAFFICE SYSTEM

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
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REVENUE SUMMARY

OTHER REVENUE	233.19	258.19	0.00	480.65	0.00		
INTERGOVERNMENTAL REVENUE	222,553.30	170,525.99	0.00	0.00	0.00		
*** TOTAL REVENUE ***	222,786.49	170,784.18	0.00	480.65	0.00		

EXPENDITURE SUMMARY

REDFLEX TRAFFIC SYSTEMS

MATERIALS & SUPPLIES	226,553.80	170,775.99	0.00	75.00	0.00		
TOTAL REDFLEX TRAFFIC SYSTEMS	226,553.80	170,775.99	0.00	75.00	0.00		

*** TOTAL EXPENDITURES ***	226,553.80	170,775.99	0.00	75.00	0.00		
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** REVENUE OVER (UNDER) EXPENDITURES ** (3,767.31)	8.19	0.00	405.65	0.00			
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PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

159-REDFLEX TRAFFICE SYSTEM

REVENUES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*		NEXT YEAR BUDGET	BUDGET WORKSPACE
				AMENDED BUDGET	Y-T-D ACTUAL		

OTHER REVENUE							

451.01	INTEREST INCOME	233.19	258.19	0.00	480.65	0.00	_____
459.92	EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL OTHER REVENUE		233.19	258.19	0.00	480.65	0.00	
INTERGOVERNMENTAL REVENUE							

493.20	REDFLEX TRAFFIC FEES	222,553.30	170,525.99	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL INTERGOVERNMENTAL REVENUE		222,553.30	170,525.99	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
** TOTAL REVENUE **		222,786.49	170,784.18	0.00	480.65	0.00	=====

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

159-REDFLEX TRAFFICE SYSTEM

REDFLEX TRAFFIC SYSTEMS

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*		NEXT YEAR BUDGET	BUDGET WORKSPACE
			AMENDED BUDGET	Y-T-D ACTUAL		

MATERIALS & SUPPLIES						

51000526.02 TRAFFIC SAFETY	226,553.80	170,775.99	0.00	75.00	0.00	
	-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES	226,553.80	170,775.99	0.00	75.00	0.00	
	-----	-----	-----	-----	-----	-----
TOTAL REDFLEX TRAFFIC SYSTEMS	226,553.80	170,775.99	0.00	75.00	0.00	
	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	226,553.80	170,775.99	0.00	75.00	0.00	
	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***



COURT TECHNOLOGY FUND

This fund accounts for fees collected on conviction of certain Municipal Court offenses and are intended to provide technology to process court cases.

SPECIAL REVENUE FUNDS

Court Technology Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Fines & Forfeitures	5,224	5,000	4,000	5,000
Other Revenue	100	0	210	0
Intergovernmental	0	0	0	0
Total Revenue	5,324	5,000	4,210	5,000

Court Technology Expenditures

Court Technology Expenditures	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Materials & Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	4,487	5,000	6,500	5,000
Total Expense	4,487	5,000	6,500	5,000

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

160-COURT TECH FUND

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
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REVENUE SUMMARY

FINES & FORFEITURES	3,661.86	5,223.77	5,000.00	4,090.98	5,000.00	
OTHER REVENUE	20.62	100.32	0.00	231.24	0.00	
INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	0.00	

** TOTAL REVENUE **	3,682.48	5,324.09	5,000.00	4,322.22	5,000.00	
=====						

EXPENDITURE SUMMARY

COURT TECH FUND

MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	
SERVICES	0.00	0.00	0.00	0.00	0.00	
MAINTENANCE	3,682.48	4,487.44	5,000.00	6,517.08	5,000.00	

51000544.51 MAINTENANCE CONTRACTS

PERMANENT NOTES:
INCODE SOFTWARE MAINT. AGREEMENT
SCOFFLAW MAINT. CONTRACT

TOTAL COURT TECH FUND	3,682.48	4,487.44	5,000.00	6,517.08	5,000.00	

*** TOTAL EXPENDITURES ***	3,682.48	4,487.44	5,000.00	6,517.08	5,000.00	
=====						

** REVENUE OVER (UNDER) EXPENDITURES **	0.00	836.65	0.00	(2,194.86)	0.00	
=====						

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

160-COURT TECH FUND

REVENUES		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
FINES & FORFEITURES								
443.04	COURT TECH FEES	3,661.86	5,223.77	5,000.00	4,090.98	5,000.00		
TOTAL FINES & FORFEITURES		3,661.86	5,223.77	5,000.00	4,090.98	5,000.00		
OTHER REVENUE								
451.01	INTEREST INCOME	20.62	100.32	0.00	231.24	0.00		
459.92	EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00		
TOTAL OTHER REVENUE		20.62	100.32	0.00	231.24	0.00		
INTERGOVERNMENTAL REVENUE								
493.01	XFER IN- FUND 501	0.00	0.00	0.00	0.00	0.00		
493.23	XFER IN- FD 001	0.00	0.00	0.00	0.00	0.00		
TOTAL INTERGOVERNMENTAL REVENUE		0.00	0.00	0.00	0.00	0.00		
** TOTAL REVENUE **		3,682.48	5,324.09	5,000.00	4,322.22	5,000.00		

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

160-COURT TECH FUND
COURT TECH FUND
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MATERIALS & SUPPLIES							
51000521.01 OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	
51000528.03 NON-CAP ACQ-OFF SUPPLY EQUI	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
SERVICES							
51000531.01 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
MAINTENANCE							
51000544.51 MAINTENANCE CONTRACTS	3,682.48	4,487.44	5,000.00	6,517.08	5,000.00	5,000.00	
TOTAL MAINTENANCE	3,682.48	4,487.44	5,000.00	6,517.08	5,000.00	5,000.00	
51000544.51 MAINTENANCE CONTRACTS	PERMANENT NOTES: INCODE SOFTWARE MAINT. AGREEMENT SCOFFLAW MAINT. CONTRACT						
TOTAL COURT TECH FUND	3,682.48	4,487.44	5,000.00	6,517.08	5,000.00	5,000.00	
*** TOTAL EXPENDITURES ***	3,682.48	4,487.44	5,000.00	6,517.08	5,000.00	5,000.00	

*** END OF REPORT ***



JUVENILE CASE MANAGER FUND

The Juvenile Case Manager Fund was created in FY 2010 – 2011 to fund the salary and benefits of one full-time Juvenile Case Manager as part of the Calhoun County area's criminal justice systems.

SPECIAL REVENUE FUNDS

Juvenile Case Manager Fund Revenue

Revenue Summary	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Other Revenue	0	0	0	0
Grant and Contribution	7,471	5,000	5,600	0
Intergovernmental Rev	8,839	10,000	10,000	0
Total Revenue	16,310	15,000	15,600	0

Juvenile Case Manager Fund Expenditures

Juvenile Case Manager Expenditures	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted Budget FY 2017-2018
Personnel Services	16,310	15,000	15,800	0
Materials & Supplies	0	0	0	0
Total Expense	16,310	15,000	15,800	0

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

112-JUVENILE CASE MANAGER

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
--	----------------------------	---------------------	----------------------------	-------------------	-----------------	---------------------	---------------------

REVENUE SUMMARY

OTHER REVENUE	193.24	0.00	0.00	0.00	0.00	0.00	
GRANT AND CONTRIBUTION R	4,926.16	7,470.95	5,000.00	5,930.47	0.00	0.00	
INTERGOVERNMENTAL REVENUE	10,018.55	8,839.23	10,000.00	0.00	0.00	0.00	
*** TOTAL REVENUE ***	15,137.95	16,310.18	15,000.00	5,930.47	0.00	0.00	

EXPENDITURE SUMMARY

JUVENILE CASE MANAGER

PERSONNEL SERVICES	15,137.95	16,310.18	15,000.00	17,272.80	0.00	0.00	
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL JUVENILE CASE MANAGER	15,137.95	16,310.18	15,000.00	17,272.80	0.00	0.00	
*** TOTAL EXPENDITURES ***	15,137.95	16,310.18	15,000.00	17,272.80	0.00	0.00	
** REVENUE OVER(UNDER) EXPENDITURES **	0.00	0.00	0.00	(11,342.33)	0.00	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

112-JUVENILE CASE MANAGER

REVENUES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
				AMENDED BUDGET			

OTHER REVENUE							

451.01	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	_____
459.90	MISCELLANEOUS INCOME	193.24	0.00	0.00	0.00	0.00	_____
459.92	EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00	_____
TOTAL OTHER REVENUE		193.24	0.00	0.00	0.00	0.00	_____
GRANT AND CONTRIBUTION R							

481.01	STATE GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	_____
482.01	JUVENILE CASE MGR FEE	4,926.16	7,470.95	5,000.00	5,930.47	0.00	_____
TOTAL GRANT AND CONTRIBUTION R		4,926.16	7,470.95	5,000.00	5,930.47	0.00	_____
INTERGOVERNMENTAL REVENUE							

493.20	XFER IN- FD 001	10,018.55	8,839.23	10,000.00	0.00	0.00	_____
TOTAL INTERGOVERNMENTAL REVENUE		10,018.55	8,839.23	10,000.00	0.00	0.00	_____
** TOTAL REVENUE **		15,137.95	16,310.18	15,000.00	5,930.47	0.00	=====

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

112-JUVENILE CASE MANAGER
 JUVENILE CASE MANAGER
 DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

PERSONNEL SERVICES							

51000511.02 SALARIES & WAGES	13,398.52	14,489.20	13,500.00	15,286.40	0.00		
51000511.07 SALARIES & WAGES-OVERTIME	0.00	0.00	0.00	0.00	0.00		
51000512.05 EMPLOYER-SOCIAL SECURITY	899.16	955.06	800.00	1,006.63	0.00		
51000512.10 EMPLOYER-T.M.R.S.	840.27	865.92	700.00	979.77	0.00		
51000512.20 GROUP H/D INS PREMIUMS	0.00	0.00	0.00	0.00	0.00		

TOTAL PERSONNEL SERVICES	15,137.95	16,310.18	15,000.00	17,272.80	0.00		
MATERIALS & SUPPLIES							

51000521.01 OFFICE	0.00	0.00	0.00	0.00	0.00		

TOTAL MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00		

TOTAL JUVENILE CASE MANAGER	15,137.95	16,310.18	15,000.00	17,272.80	0.00		
=====							
*** TOTAL EXPENDITURES ***	15,137.95	16,310.18	15,000.00	17,272.80	0.00		
=====							

PERMANENT NOTES:
 CRIMINAL JUSTICE #AH-98-J01-13220

*** END OF REPORT ***



City of Port Lavaca Five Year Capital Improvement Program

2017-18 to 2021-22

Five Year Capital Plan Summary

CITY WIDE

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
GENERAL FUND					
STREETS	\$650,000	\$550,000	\$1,300,000	\$150,000	\$150,000
PARKS	\$250,000	\$250,000	\$-	\$250,000	\$250,000
Total General Fund	\$900,000	\$800,000	\$1,300,000	\$400,000	\$400,000
UTILITY FUND					
WATER	\$760,000	\$365,000	\$465,000	\$300,000	\$400,000
WASTEWATER	\$650,000	\$200,000	\$300,000	\$300,000	\$250,000
Totals Utility	\$1,410,000	\$565,000	\$765,000	\$600,000	\$650,000
LIGHTHOUSE BEACH	\$300,000	\$60,000	\$50,000	\$50,000	\$50,000
PORT COMMISSION	\$-	\$-	\$2,250,000	\$-	\$-
Totals:	\$2,610,000	\$1,425,000	\$4,365,000	\$1,050,000	\$1,100,000

Five-Year Total \$10,550,000.00

General Fund

Project

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

Description

Budget Budget Budget Budget Budget

Seal Coat Program	\$150,000	\$150,000		\$150,000	\$150,000
Downtown Sidewalks (TXCF)	\$500,000				
Ann & Benavides		\$400,000			
Jackson St. from Seadrift to 3rd			\$800,000		
Geo. St. from Half League to Arthur			\$500,000		
Streets & Right of Way Subtotals	\$650,000	\$550,000	\$1,300,000	\$150,000	\$150,000

Parks

Project

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

Description

Budget Budget Budget Budget Budget

Bay Front Park Improvements					
Wilson Park Improvments	\$250,000	\$250,000		\$250,000	\$250,000
Parks Subtotals	\$250,000	\$250,000	\$-	\$250,000	\$250,000

General Fund CIP Fund Totals

\$900,000 \$800,000 \$1,300,000 \$400,000 \$400,000

General Fund- Funding Sources

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
General Fund CIP Fund Totals	\$900,000	\$800,000	\$1,300,000	\$400,000	\$400,000

Funding Source:

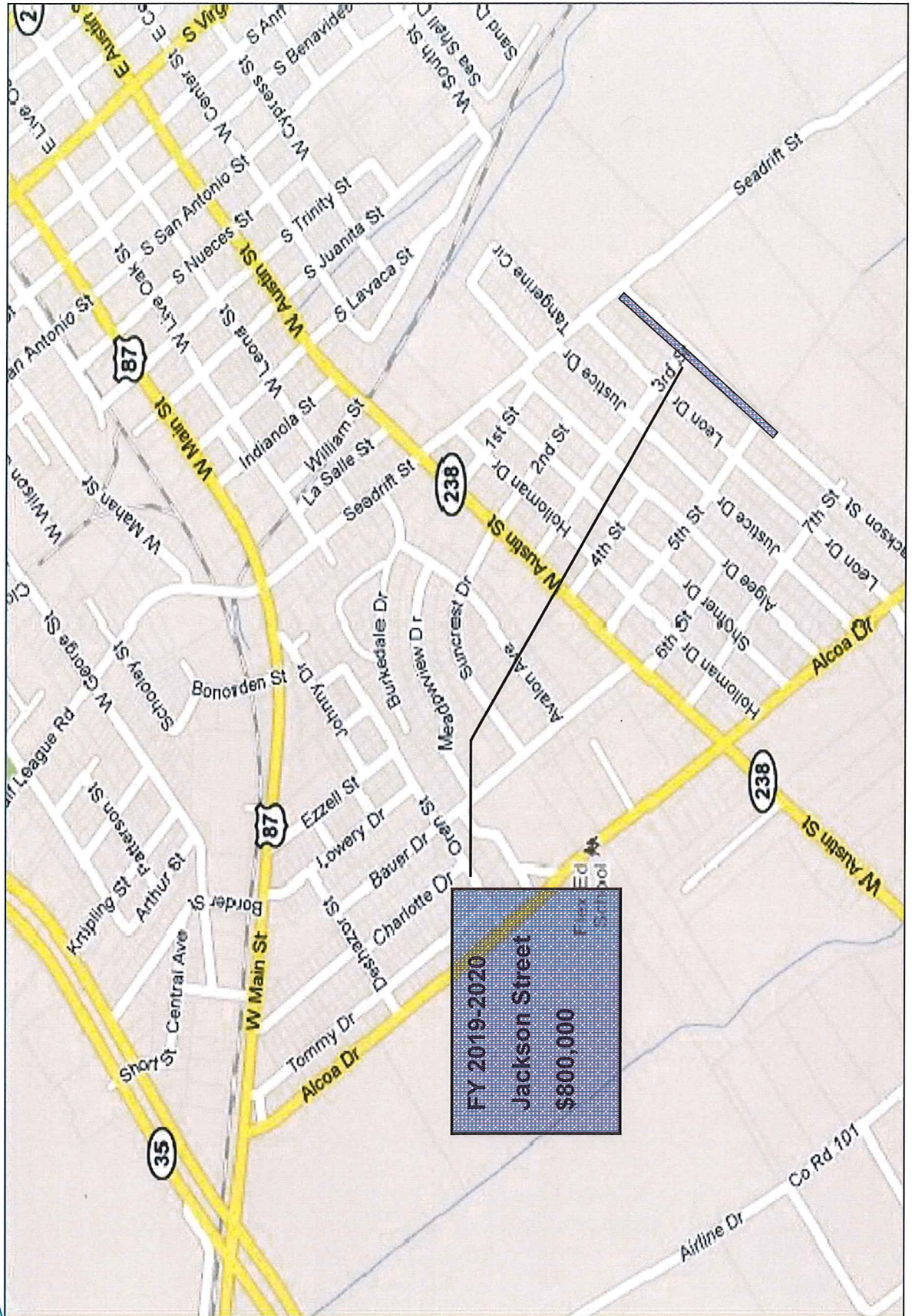
Operating Budget	\$700,000	\$800,000	\$700,000	\$400,000	\$400,000
Grant	\$200,000	\$-	\$-	\$-	\$-
Transfer In- Hotel/Motel	\$-	\$-	\$-	\$-	\$-
Operational Savings (Reserve)	\$-	\$-	\$100,000	\$-	\$-
Street Reserves	\$-	\$-	\$500,000	\$-	\$-
Total Resources Planned	\$900,000	\$800,000	\$1,300,000	\$400,000	\$400,000
Transfer to Street Reserve	\$-	\$-	\$-	\$-	\$-
Street Reserve Balance	\$-	\$250,000	\$(500,000)	\$(500,000)	\$(500,000)

FY 2017-2018
Down town
Sidewalks
\$250,000

FY 2018-2019
Ann & Benavides
Street
\$400,000

**FY 2018-2019
Ann &
Benavides
Street
\$400,000**

STREET PROJECTS



FY 2019-2020
George Street
\$500,000

George Street

\$500,000

Parks Capital Plan

Project

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

Description

Budget Budget Budget Budget Budget

Bay Front Park Improvements					
Wilson Park Improvements	\$250,000	\$250,000		\$250,000	\$250,000
Parks Subtotals	\$250,000	\$250,000	\$-	\$250,000	\$250,000

General Fund CIP Fund Totals	\$900,000	\$800,000	\$1,300,000	\$400,000	\$400,000
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WILSON FIELD PARK & RECREATION AREA



Wilson Field Master Plan

ITEM NO.	ITEM DESCRIPTION	UNIT	TOTAL QUANTITIES	UNIT COST	TOTAL COST
	Parking Lots	SF	13866	\$45.00	\$623,970.00
	Lighting	EA	1	\$541,000.00	\$541,000.00
	Fence	LF	1696	\$25.00	\$42,400.00
	Sod	SY	24720	\$4.00	\$98,880.00
	Grade/top soil/sod	SY	20000	\$5.50	\$110,000.00
	Sidewalk/Trail	SY	3528	\$40.00	\$141,120.00
	Basketball Slab	SY	522	\$30.00	\$15,660.00
	Skate Park Slab	SY	600	\$30.00	\$18,000.00
	Playground	EA	1	\$90,000.00	\$90,000.00
	Pavilion/Restroom	EA	1	\$150,000.00	\$150,000.00
	Drainage	LS	1	\$30,000.00	\$30,000.00
	Cabanas	EA	5	\$1,000.00	\$5,000.00
	Swing Set	Ea	1	\$4,000.00	\$4,000.00
					\$1,870,030.00
				Contingency (15%)	\$280,504.50
				GRAND TOTAL	\$2,150,534.50
				Completed	\$912,280.00
				Remaining	\$1,238,254.50

Completed





CivilCorp
ENGINEERS • SURVEYORS
1501 E. WOODBRIDGE, SUITE 405, VICTORIA, TEXAS 77904
TEL: (361) 570-1500 FAX: (361) 570-7201

BAYFRONT PENINSULA PARK

DRAWN BY: S. W. S.	DATE: 03/4/11
JOB NO.: 1110019	SCALE: 1" = 60'
FLD. BK. NO.: NA	SHEET 1 OF 1

Bayfront Peninsula Park Master Plan

ITEM NO.	ITEM DESCRIPTION	UNIT	TOTAL QUANTITIES	UNIT COST	TOTAL COST
	Parking Lots	SF	8248	\$45.00	\$371,160.00
	Sidewalk	SY	813	\$40.00	\$32,520.00
	New Pavillion	EA	1	\$200,000.00	\$200,000.00
	Restroom	EA	1	\$103,000.00	\$103,000.00
	Boatrap	EA	1	\$500,000.00	\$500,000.00
	Playground	EA	1	\$100,000.00	\$100,000.00
	Amphi Theaqtter	LS	1	\$100,000.00	\$100,000.00
	Seal Coat	SY	5950	\$3.50	\$20,825.00
	New Street	SY	2000	\$45.00	\$90,000.00
	Underground Power				
	& Lighting	LS	1	\$65,000.00	\$65,000.00
					\$1,582,505.00
	Complete				
				Contingency (15%)	\$237,375.75
				GRAND TOTAL	\$1,819,880.75
				Completed	\$968,000.00
				Remaining	\$851,880.75

Utility Fund

Project

FY 2017-2018

FY 2018-2019

FY 2019-2020

FY 2020-2021

FY 2021-2022

Description

Budget

Budget

Budget

Budget

Budget

Water System					
Virginia from Main to South	\$700,000				
Colorado St. from Main to Live Oak	\$60,000				
Jackson St. Water Line		\$165,000			
Indianola from Austin to Main/Leona		\$200,000			
Brookhollow Drive Water Line			\$300,000		
Broadway Water Line			\$165,000		
Live Oak from Commerce to Virginia				\$300,000	
Leon St. Water Line					\$400,000
Water System Subtotals	\$760,000	\$365,000	\$465,000	\$300,000	\$400,000
Wastewater System					
UV System WWTP	\$350,000				
Center Street Sewer Line Phase I	\$300,000				
Geo. St. from H. League to Arthur/Knipling		\$200,000			
De Shazor Sewer Line Phase I			\$300,000		
De Shazor Sewer Line Phase II				\$300,000	
Upgrade Ann Lift Station					\$250,000
Wastewater Subtotals	\$650,000	\$200,000	\$300,000	\$300,000	\$250,000

Utility System CIP Fund Totals:

\$1,410,000

\$565,000

\$765,000

\$600,000

\$650,000

Utility Fund- Funding Sources

	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Utility System CIP Fund Totals:	\$1,410,000	\$565,000	\$765,000	\$600,000	\$650,000

Funding Source:

Operating Budget		\$-	\$-	\$-	\$-
Grant	\$250,000				
Depreciation Reserves	\$1,160,000	\$565,000	\$765,000	\$600,000	\$600,000
Total Resources Planned	\$1,410,000	\$565,000	\$765,000	\$600,000	\$600,000

Water Capital Plan

Project

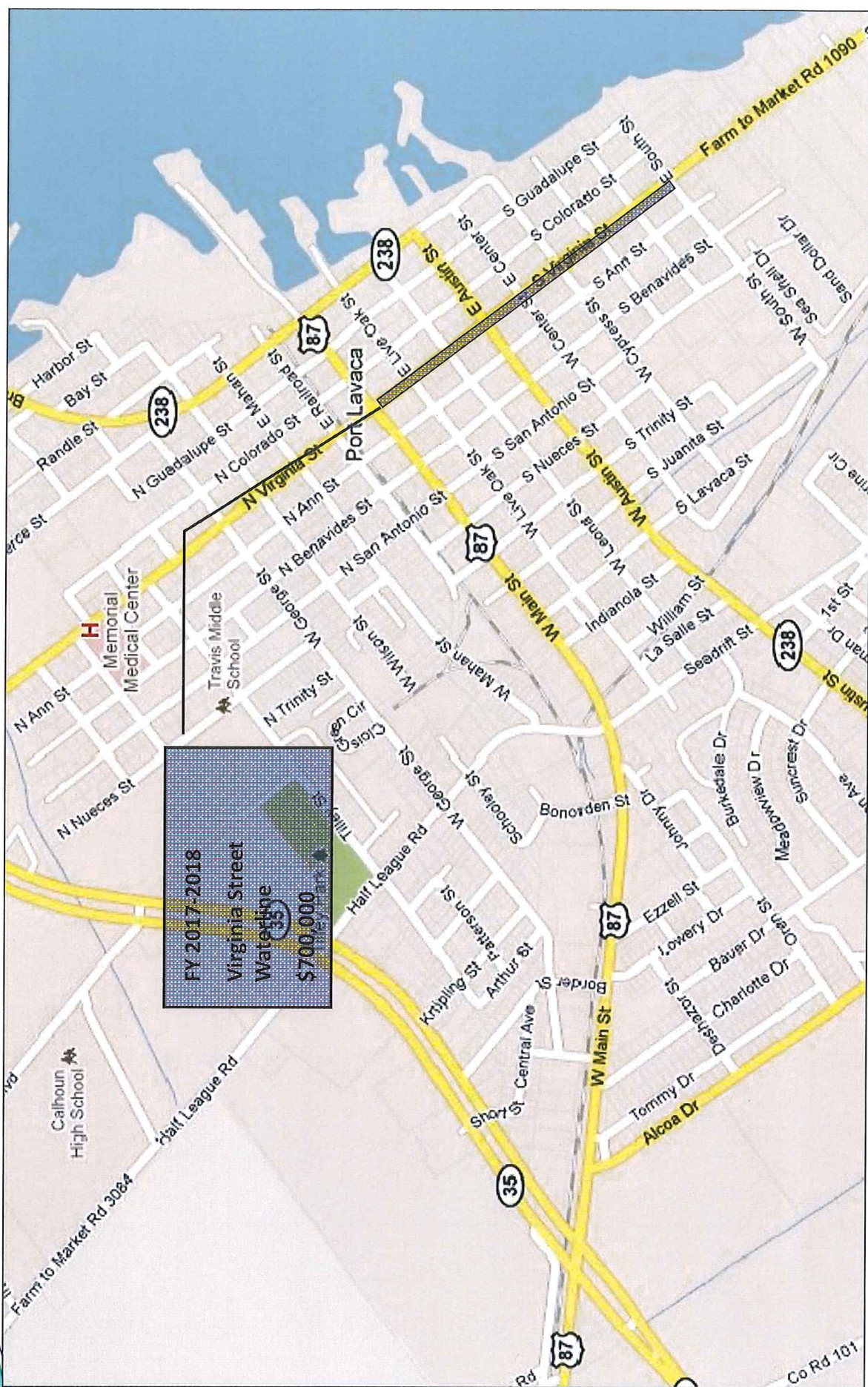
FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

Description

Budget Budget Budget Budget Budget

Water System					
Virginia form Austin to South	\$700,000				
Colorado St. from Main to Live Oak	\$60,000				
Jackson St. Water Line		\$165,000			
Indianola from Austin to Main/Leona		\$200,000			
Brookhollow Drive Water Line			\$300,000		
Broadway Water Line			\$165,000		
Live Oak from Commerce to Virginia				\$300,000	
Leon St. Water Line					\$400,000
Water System Subtotals	\$760,000	\$365,000	\$465,000	\$300,000	\$400,000

WATER PROJECTS



FY 2017-2018
Colorado St Waterline
Main to Live Oak
\$300,000

Colorado St Waterline

Main to Live Oak

\$300,000

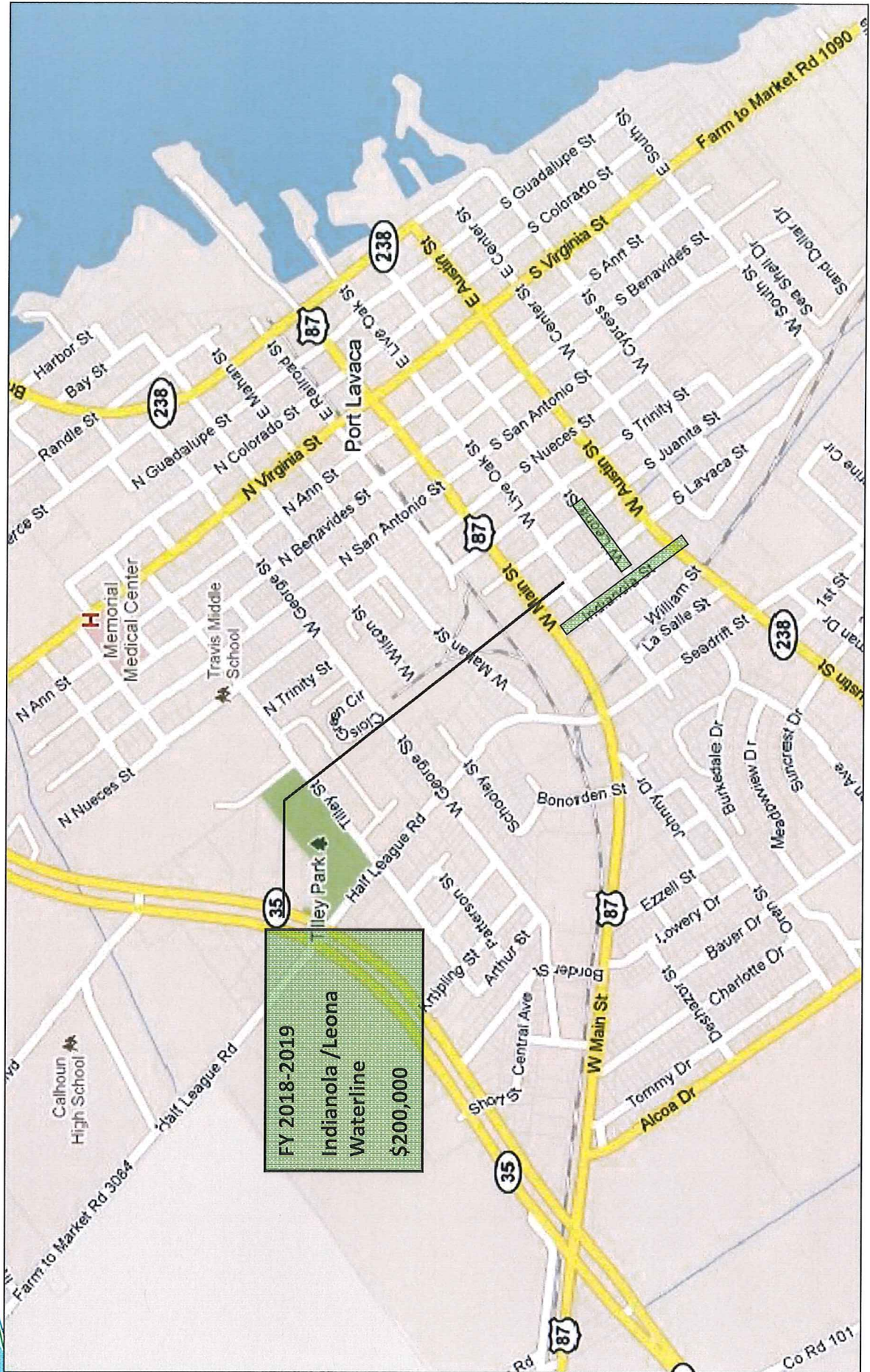
FY 2018-2019

Jackson Street

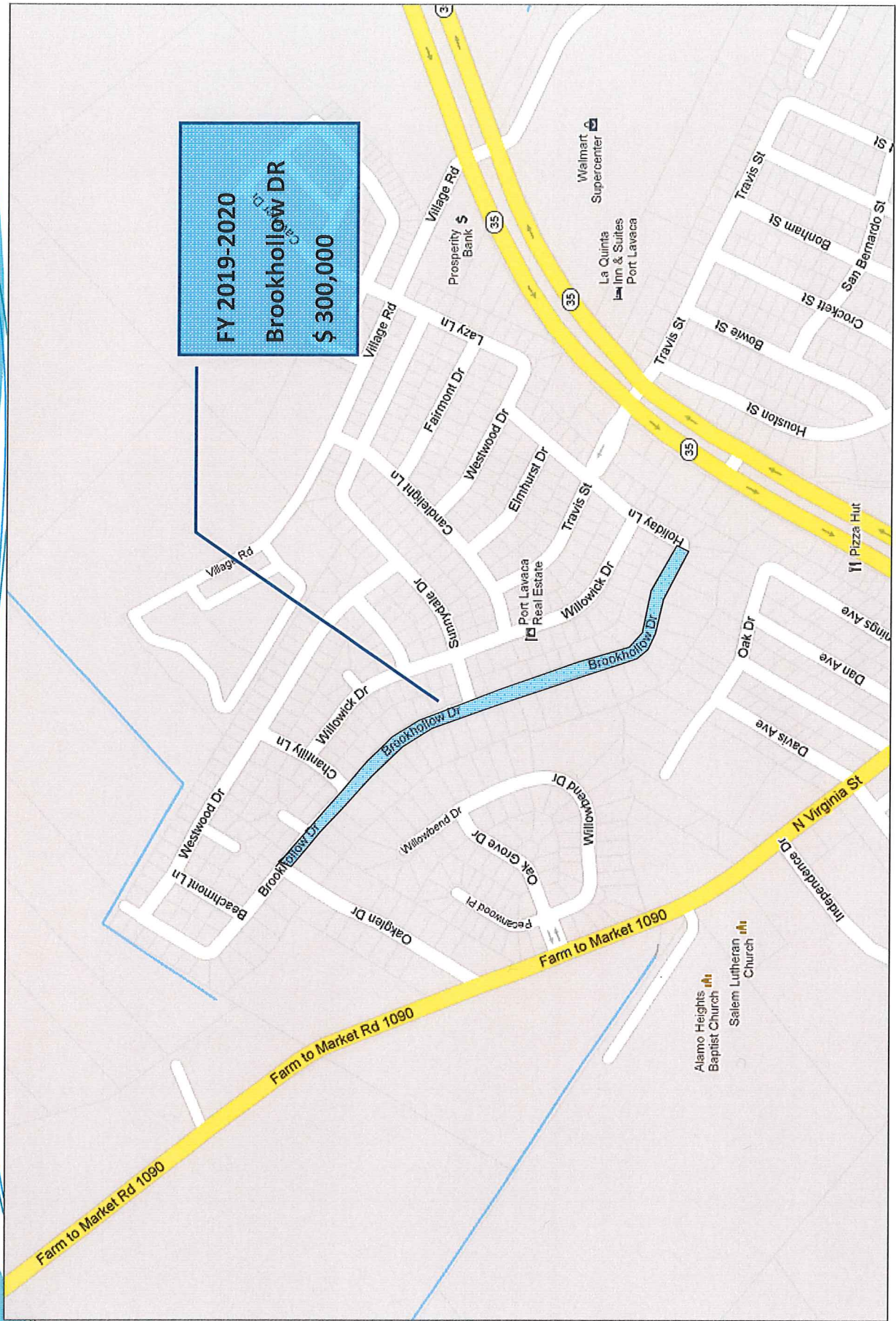
Waterline

\$165,000

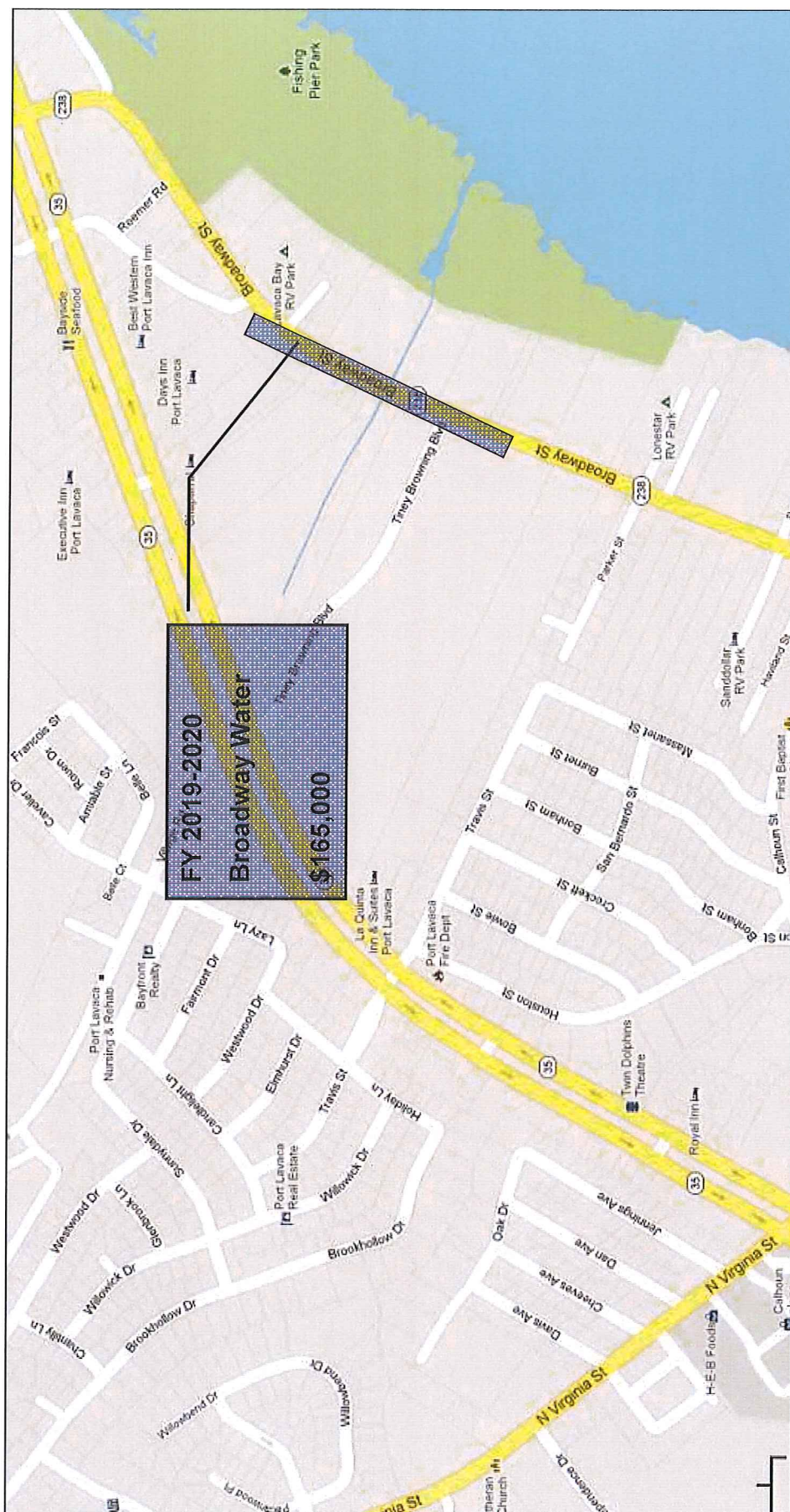
WATER PROJECTS



WATER PROJECTS



WATER PROJECTS



The map displays the Port Lavaca area in Texas. Key features include:

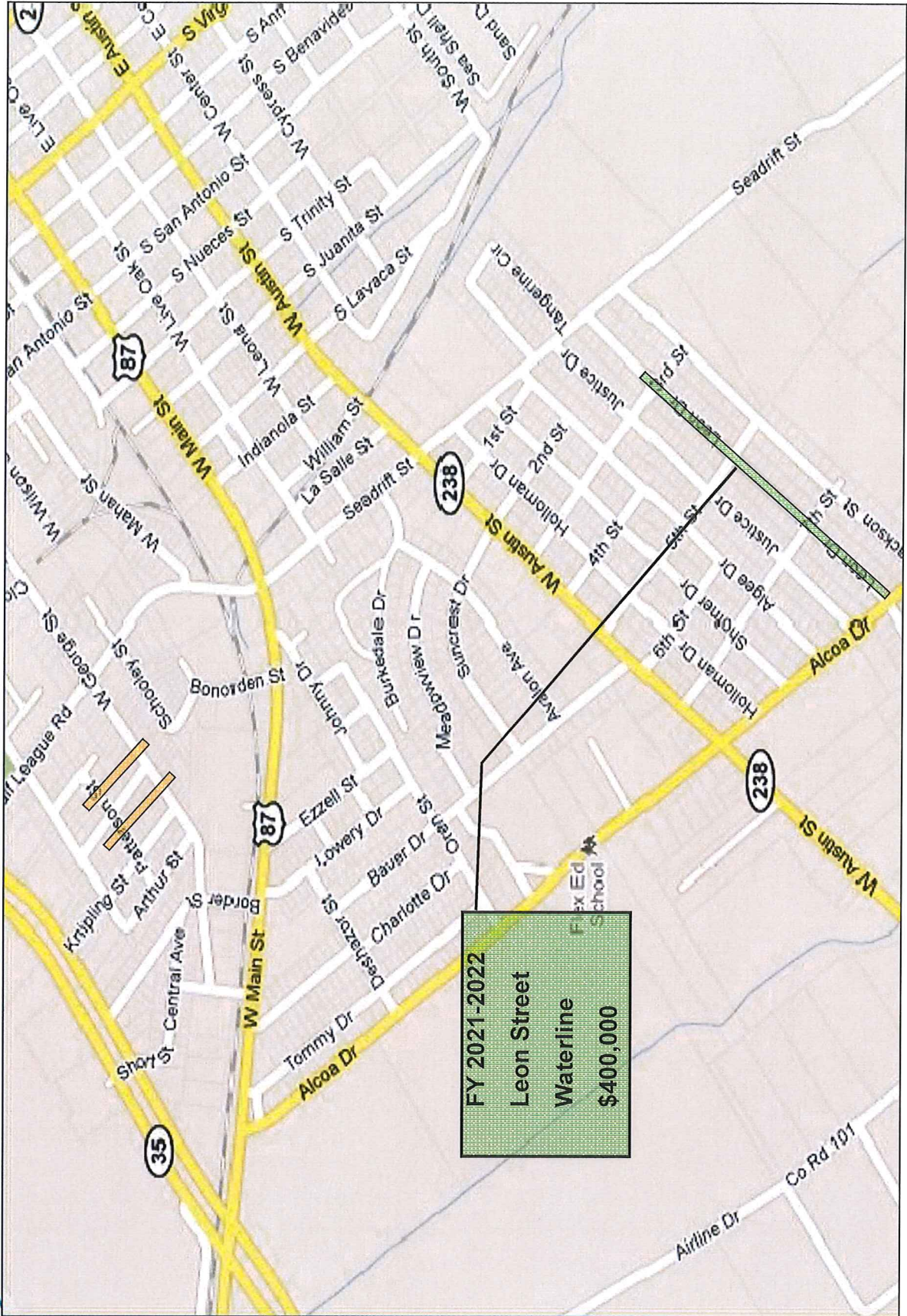
- Highways:** US-87 (Main St) and US-238 (Virginia St) are highlighted in yellow.
- Streets:** Numerous streets are labeled, including Harbor St, Bay St, Randle St, N Guadalupe St, N Colorado St, N Ann St, N Benavides St, N San Antonio St, W George St, W Wilson St, W Main St, W Live Oak St, W Leona St, Indianola St, William St, La Salle St, Seadrift St, Bonorden St, Johnny Dr, Burkeale Dr, Meadowview Dr, Suncr Dr, and Alcoa Dr.
- Landmarks:** Memorial Medical Center, Travis Middle School, Calhoun High School, and Port Lavaca are marked.
- Highlighted Area:** A red rectangular area is labeled "FY 2020-2021 Live Oak-Commerce to Virginia \$300,000".
- Other Labels:** "Farm to Market Rd 1090" and "Farm to Market Rd 3084" are also visible.

Live Oak-Commerce to

Virginia

5

WASTEWATER PROJECTS



Wastewater Capital Plan

Project

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

Description

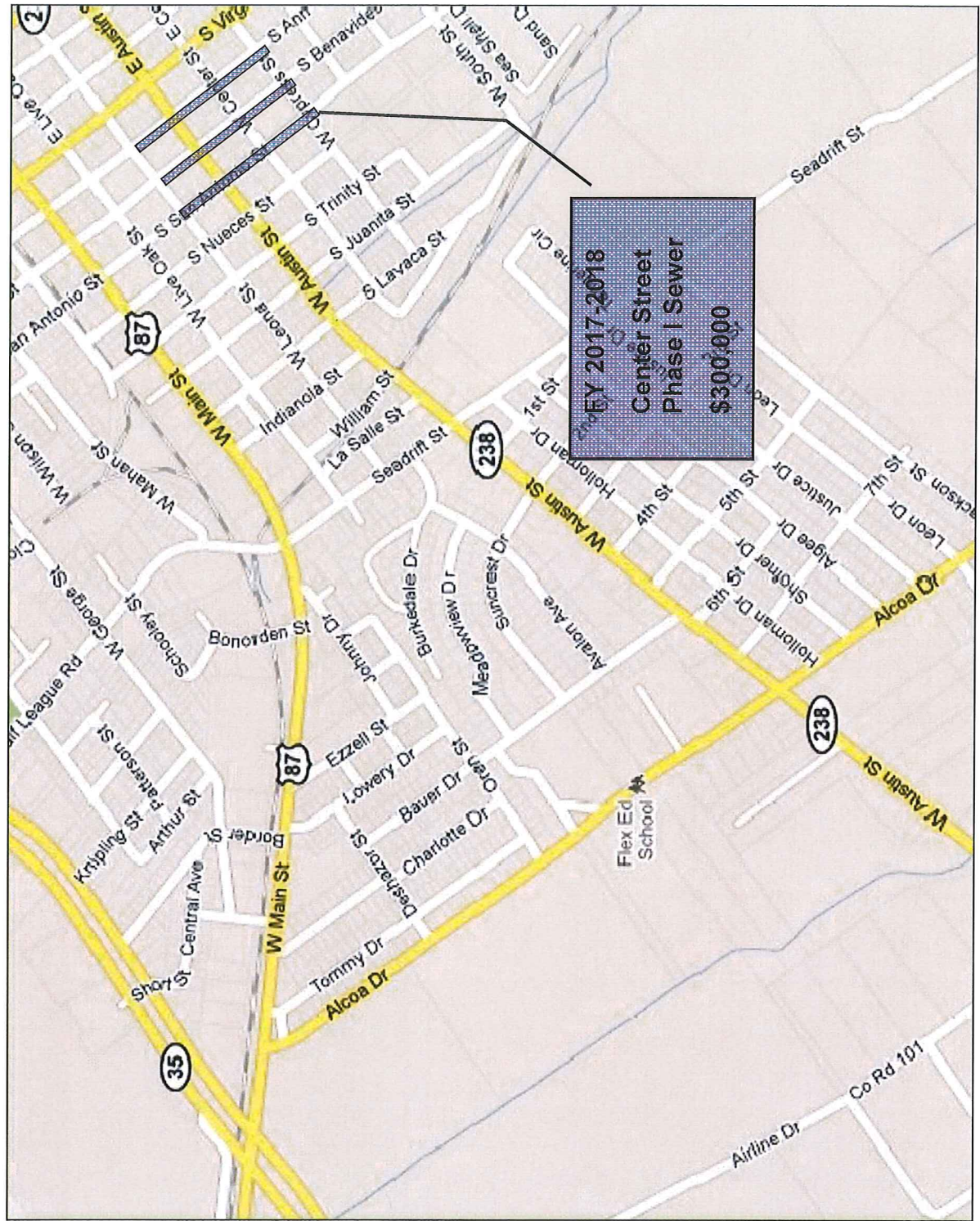
Budget Budget Budget Budget Budget

UV System WWTP	\$350,000				
Center Street Sewer Line Phase I	\$300,000				
Geo. St. from H. League to Arthur/Knipling		\$200,000			
De Shazor Sewer Line Phase I			\$300,000		
De Shazor Sewer Line Phase II				\$300,000	
Upgrade Ann Lift Station					\$250,000
Wastewater Subtotals	\$650,000	\$200,000	\$300,000	\$300,000	\$250,000

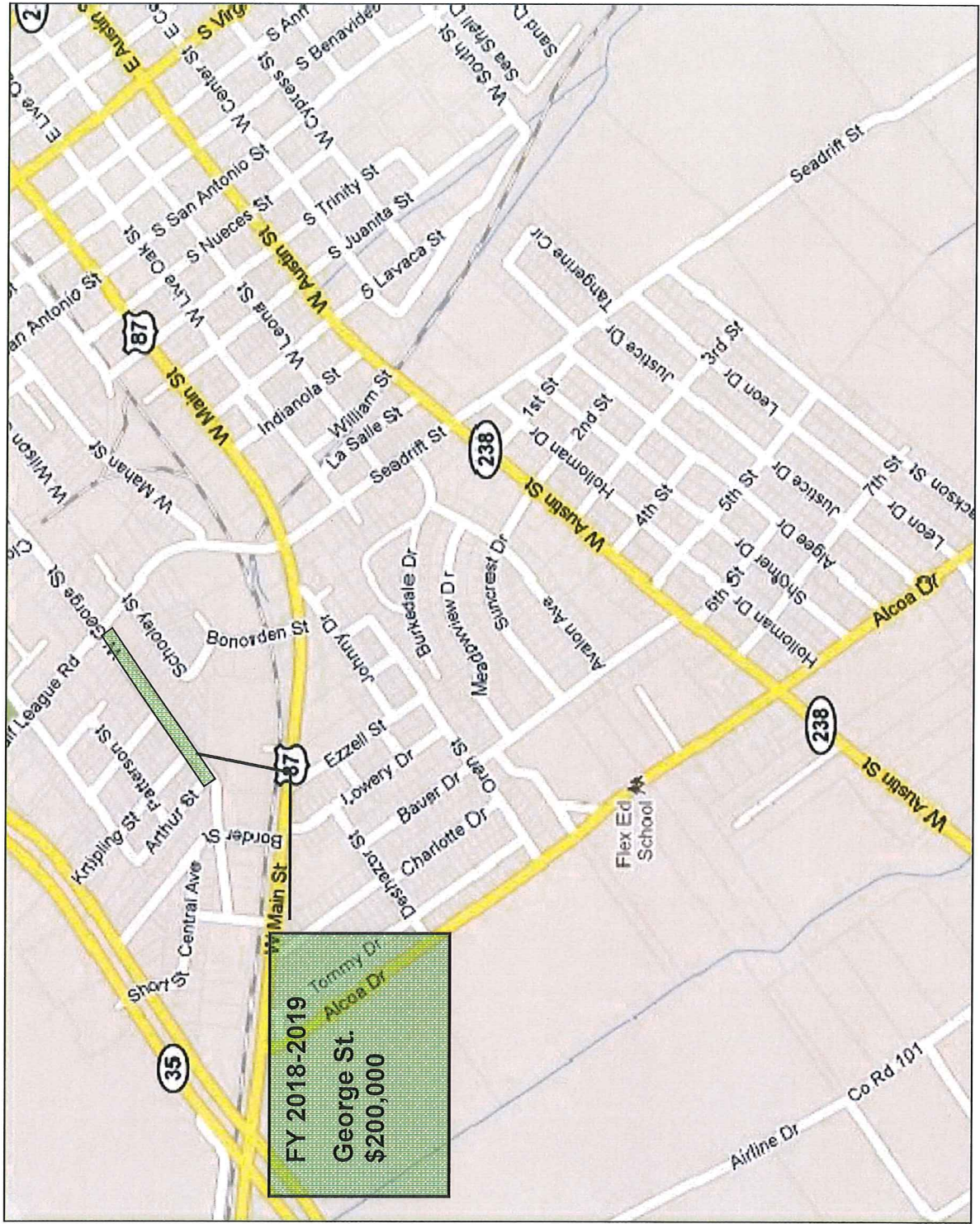
WASTEWATER PROJECTS



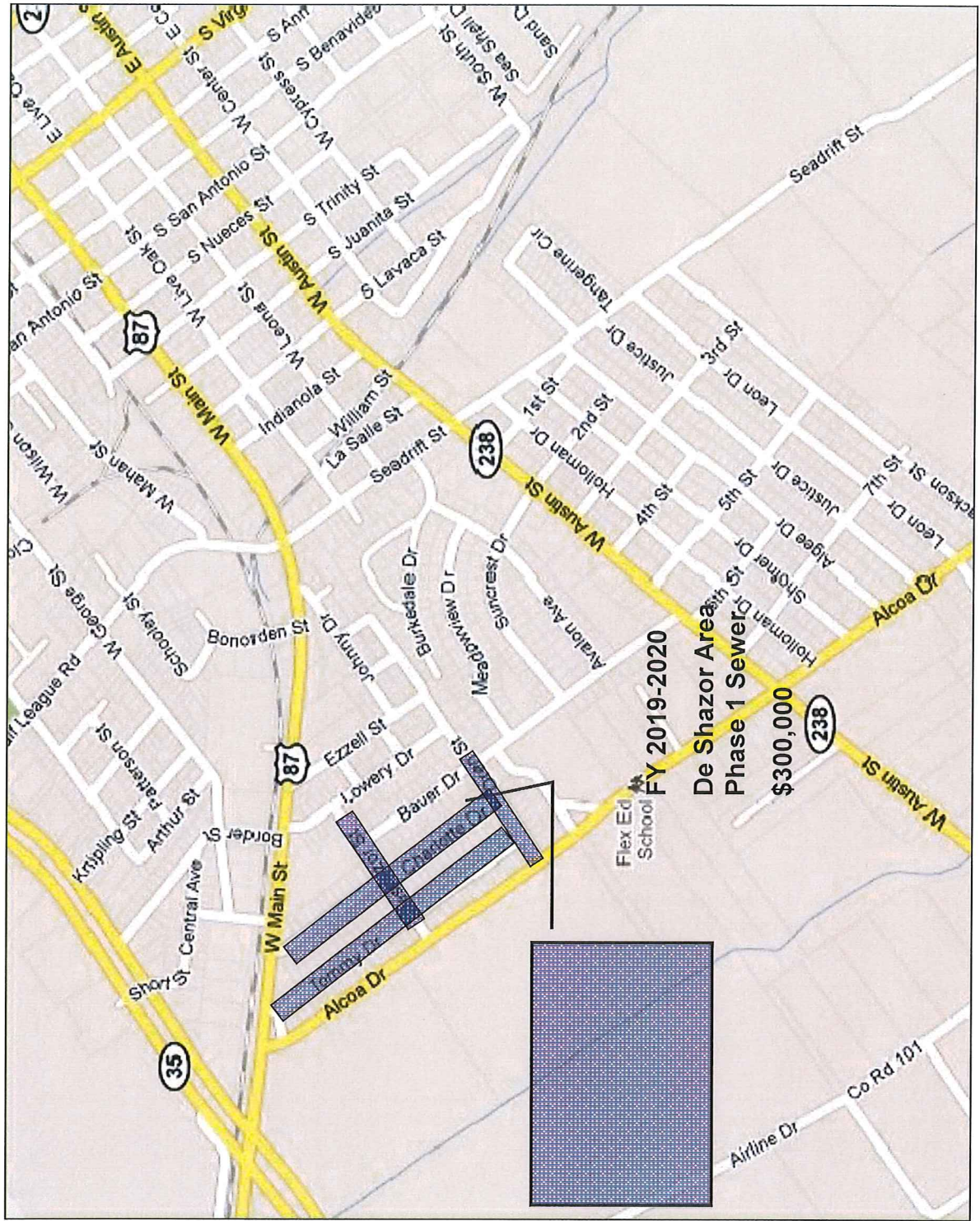
WASTEWATER PROJECTS



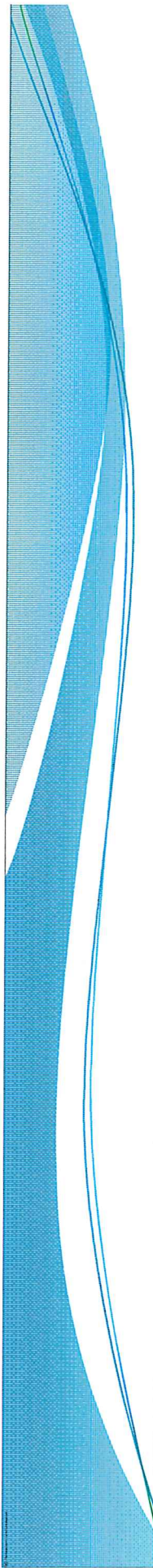
WASTEWATER PROJECTS



WASTEWATER PROJECTS



FY 2020-2021
De Shazor Area
Phase 2 Sewer
\$300,000



Lighthouse Beach

Project

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

Description

Budget

Budget

Budget

Budget

Budget

Upgrade Trailer Spaces	\$50,000		\$50,000		
Demolition of Abandoned Pier (Grant)	\$250,000				
Upgrade Boat Ramp		\$60,000			
Cabanas with tables including camping area				\$50,000	
Playground by Camping Area					\$50,000
Subtotals:	\$300,000	\$60,000	\$50,000	\$50,000	\$50,000

Light House Beach CIP Fund Totals

	\$300,000	\$60,000	\$50,000	\$50,000	\$50,000
--	------------------	-----------------	-----------------	-----------------	-----------------

Funding Source:

Operating Budget	\$34,000	\$36,000	\$38,000	\$30,000	\$38,000
Grant	\$200,000				
Operational Savings (Reserve)	\$66,000	\$24,000	\$12,000	\$20,000	\$12,000
Total Resources Planned	\$300,000	\$60,000	\$50,000	\$50,000	\$50,000

Port Commission

Project

FY 2017-2018 FY 2018-2019 FY 2019-2020 FY 2020-2021 FY 2021-2022

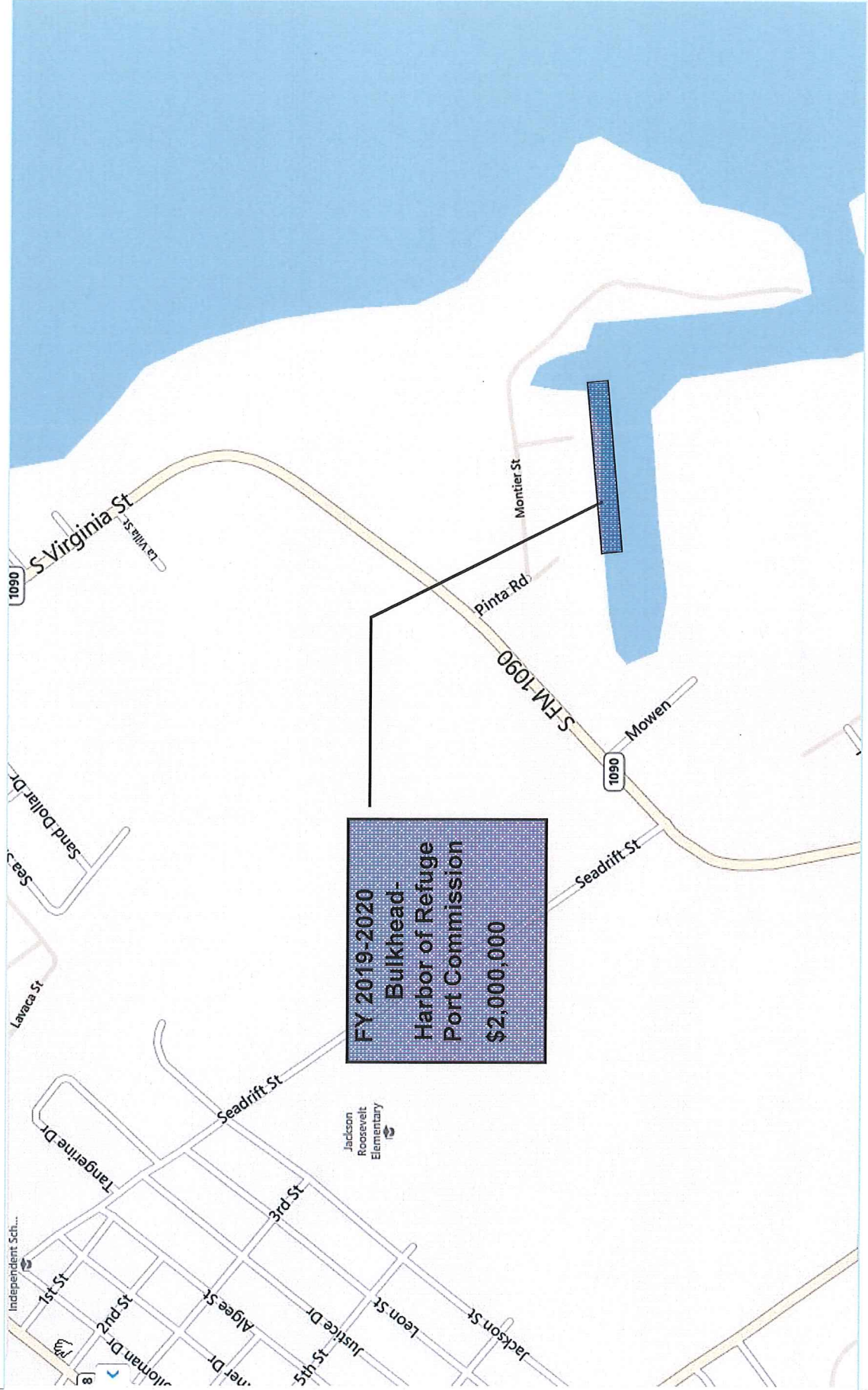
Description

Budget Budget Budget Budget Budget

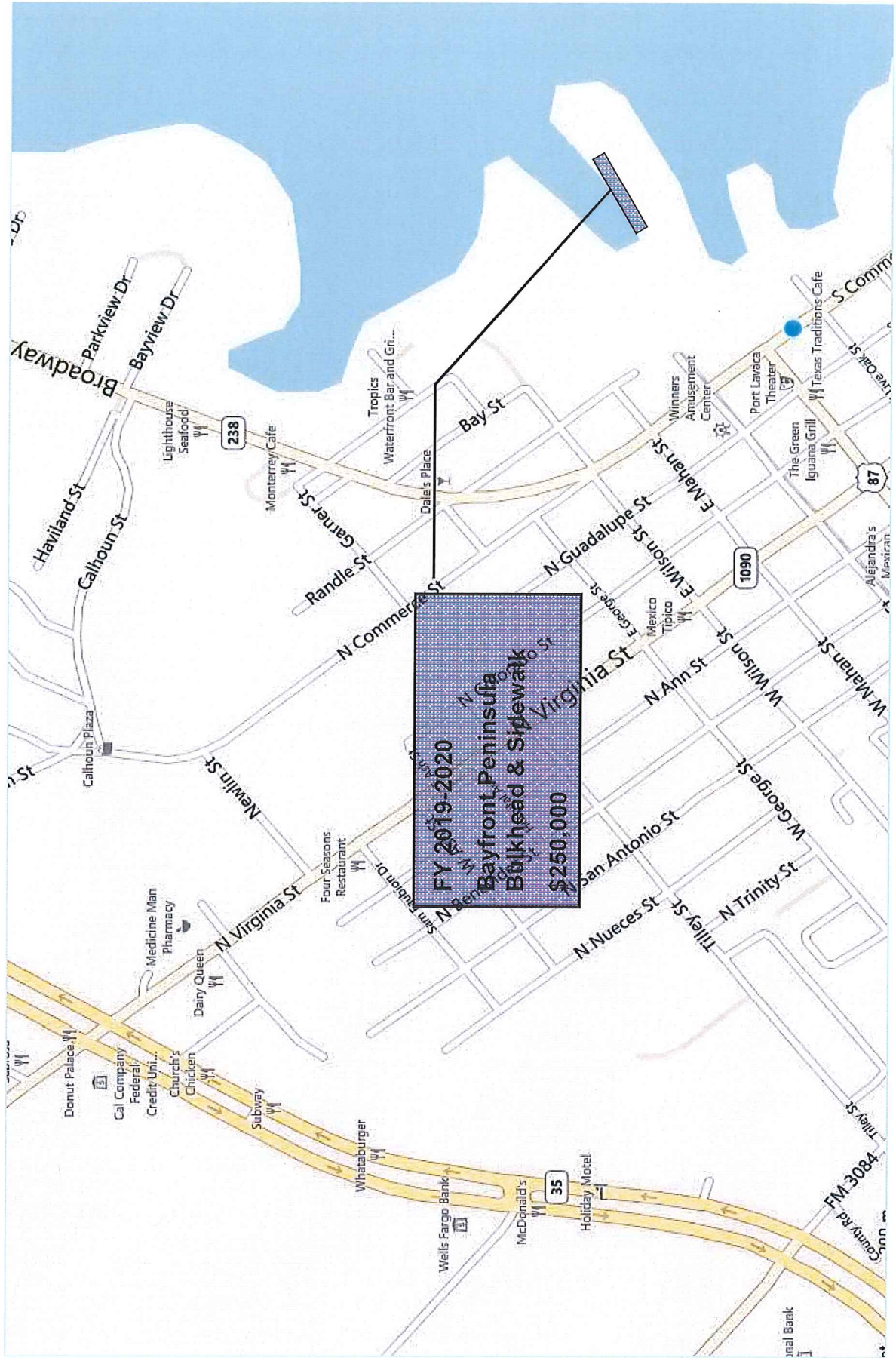
Bulkhead-Harbor of Refuge			\$2,000,000		
Bulkhead-Bayfront Park			\$250,000		
Bulkhead-City Harbor Tract 1					
City Harbor Upper and Lower Dock					
Breakwater-Scully's					
Breakwater-Nautical Landings Marina					
Restore Fund			\$500,000		
Subtotals:	\$-	\$-	\$2,250,000	\$-	\$-

Port Commission CIP Fund Totals:	\$-	\$-	\$2,250,000	\$-	\$-
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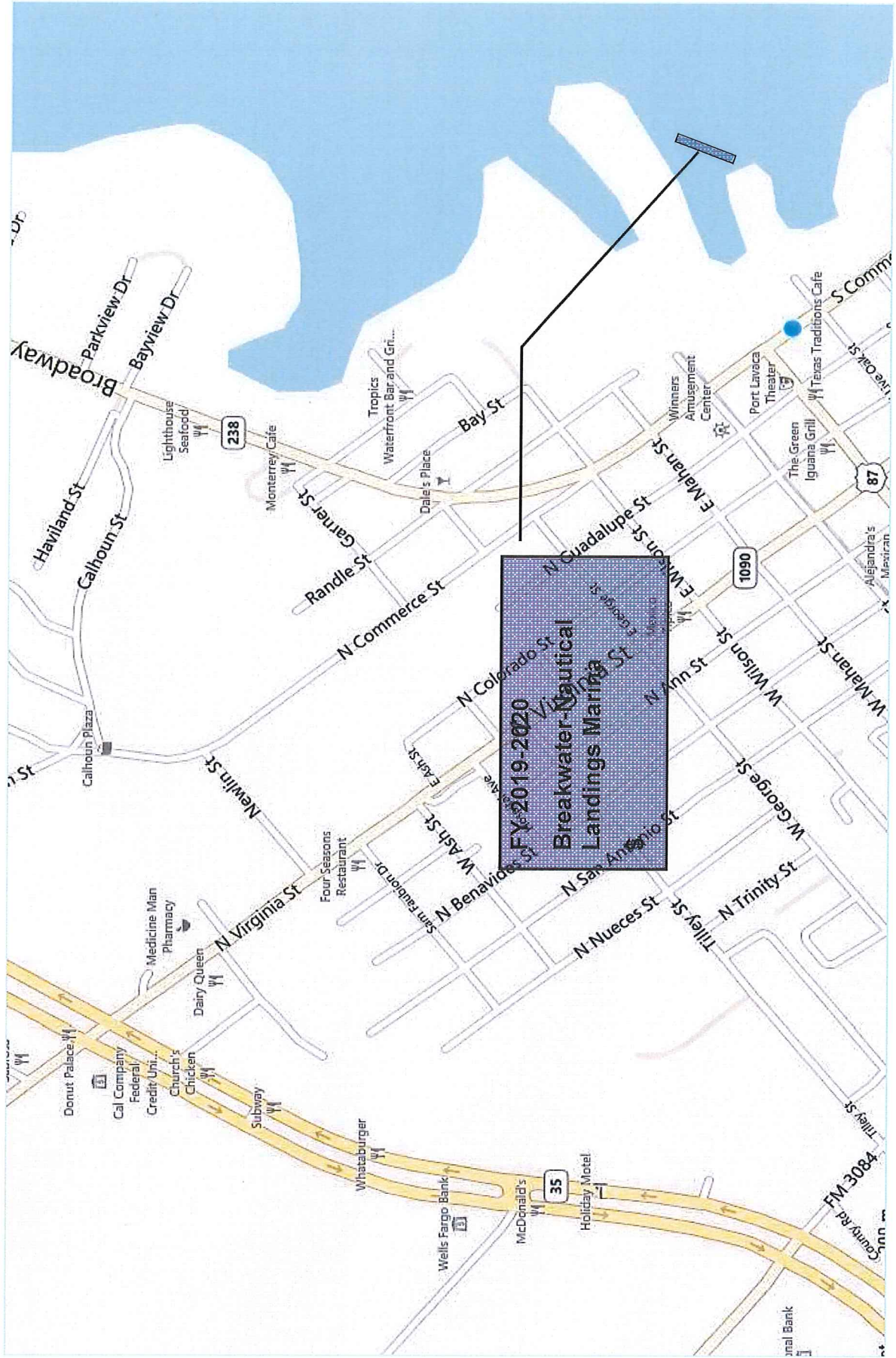
PORT COMMISSION PROJECTS



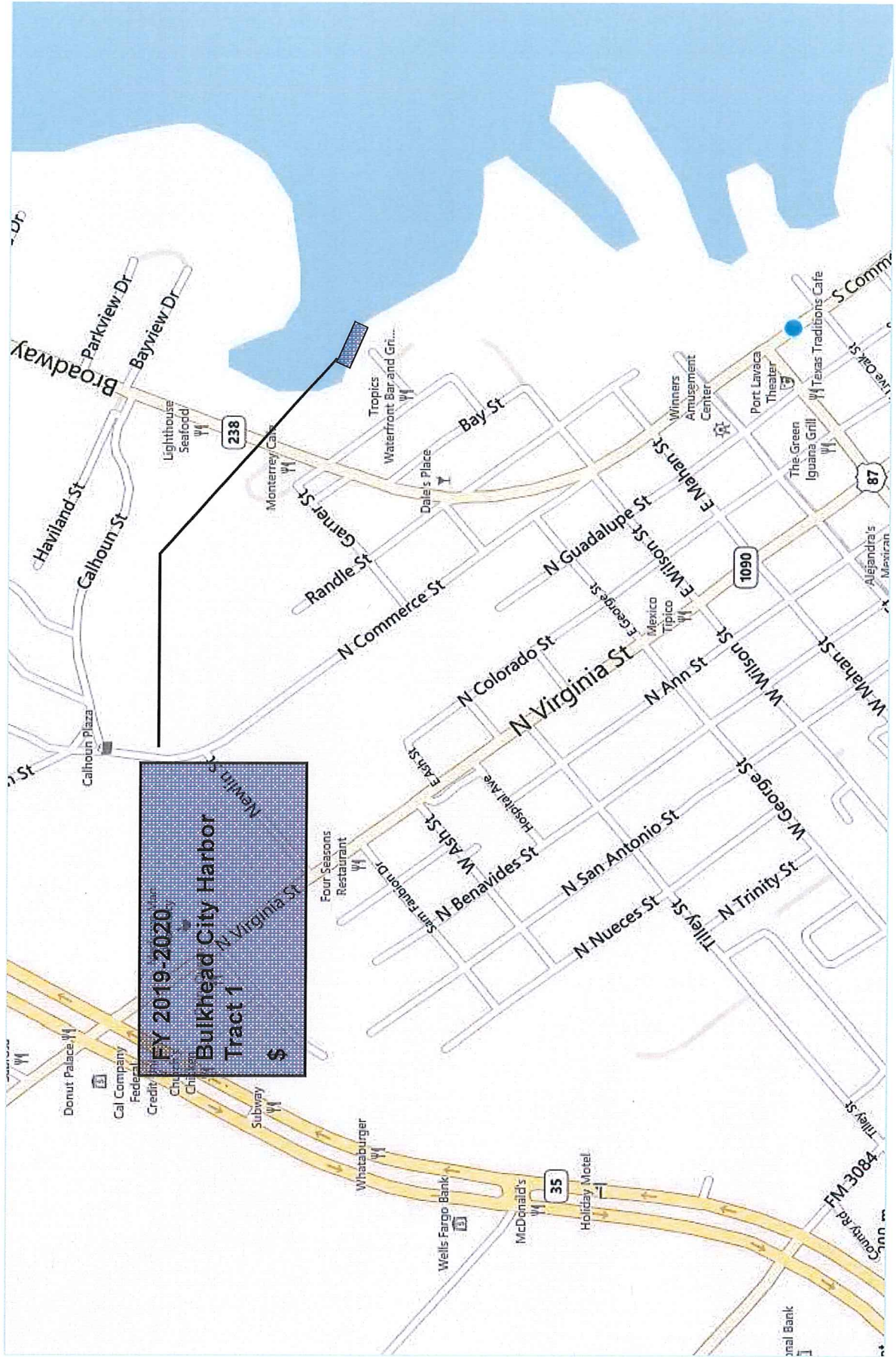
PORT COMMISSION PROJECTS



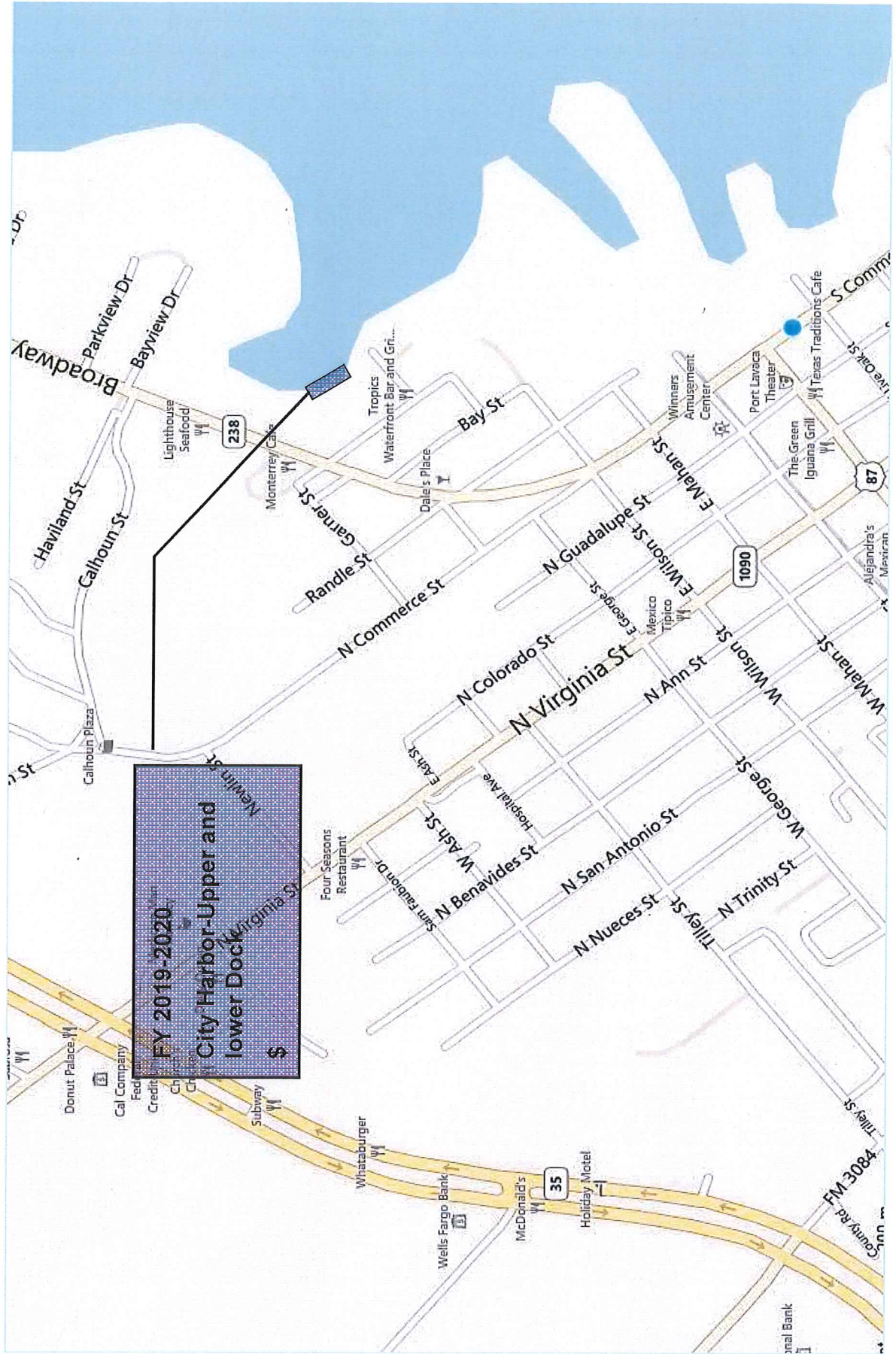
PORT COMMISSION PROJECTS



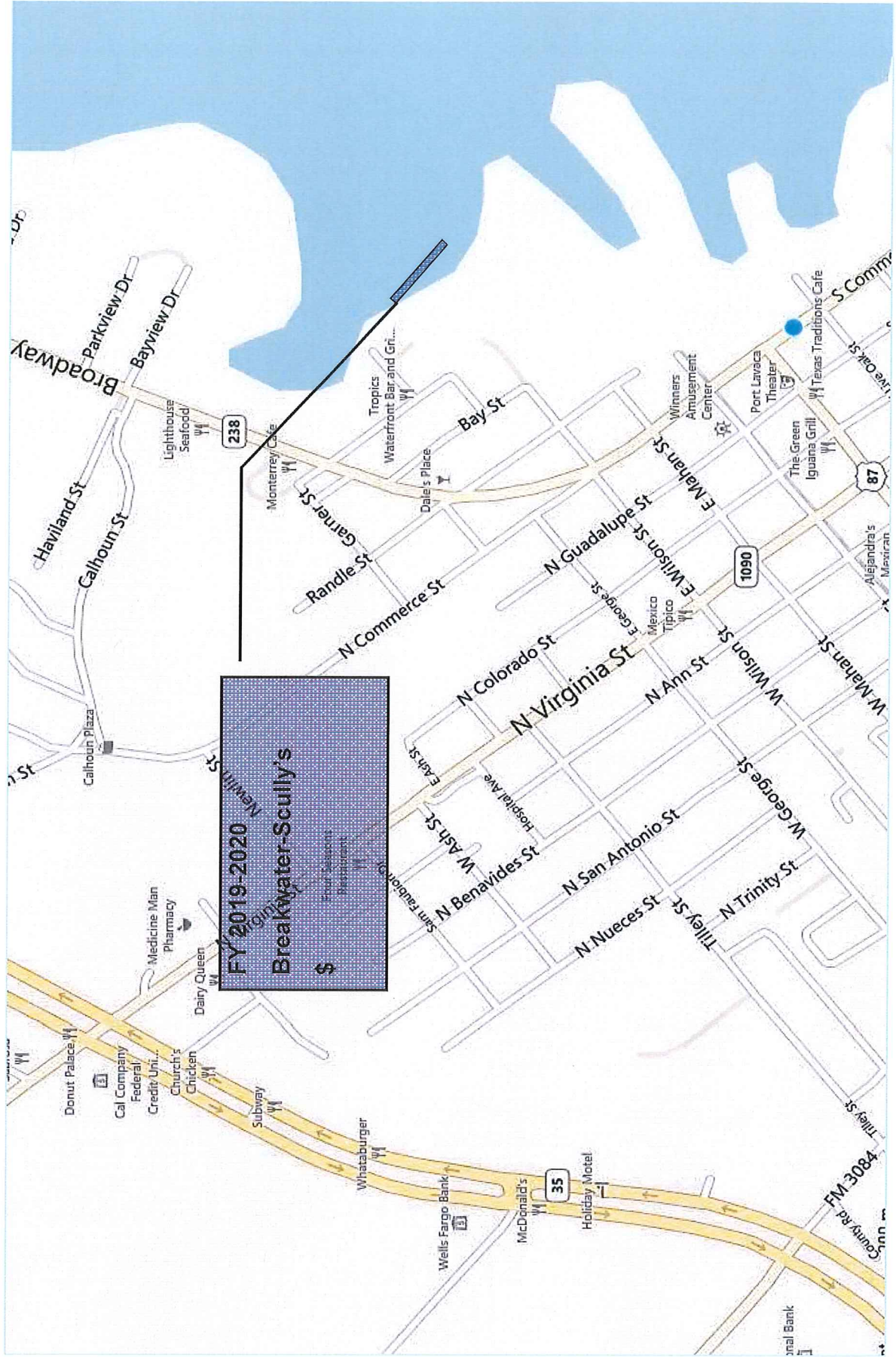
PORT COMMISSION PROJECTS



PORT COMMISSION PROJECTS



PORT COMMISSION PROJECTS



Operating Capital Outlay

Fiscal Year 2017-2018

GOVERNMENTAL FUNDS

GENERAL FUND

Vehicles and Equipment

DEPT. #	DEPARTMENT	DESCRIPTION	QTY	COST
0090	City Hall	A/C Unit	1	7,326
0110	Police	A/C Units	5	29,629
0110	Police	Vehicle	1	19,610*
0120	Fire	Security System for Both Stations	2	20,000
0120	Fire	Vehicle	1	50,000*
0320	Code	Software Specific to Code Enforcement	1	8,000
0410	Street	Forklift with OSHA Man Lift Bucket	1	60,000
0501	Parks	Mower	1	11,000*
0501	Parks	1 Ton Flatbed	1	30,000*
				\$235,565

**Funded by FARF \$110,610*

(Supported by current revenues of \$124,955)

Capital Projects

DEPT. #	DEPARTMENT	DESCRIPTION	QTY	COST
0501	Parks	Wilson Park Improvements	1	250,000
Total General Fund Projects				250,000

(Supported by current revenues of \$41,526 & reserves \$ 208,474)

ENTERPRISE FUNDS

UTILITY FUND

Vehicles and Equipment

DEPT. #	DEPARTMENT	DESCRIPTION	QTY	COST
5133	Utility Maintenance	Backhoe	1	85,000
5134	Wastewater	UV System	1	350,000
Total Utility Equipment				435,000

(Supported by current revenues \$ 168,514 and reserves \$266,486)

Capital Projects

DEPT. #	DEPARTMENT	DESCRIPTION	QTY	COST
5133	Utility Maintenance	Water Line- Colorado	1	60,000
5133	Utility Maintenance	Water Line- Virginia	1	700,000
5134	Wastewater	Sewer Line- Center St Phase II	1	300,000
Total Utility Projects				1,060,000

(Supported by reserves \$ 1,060,000)

BEACH FUND

Capital Projects

DEPT. #	DEPARTMENT	DESCRIPTION	QTY	COST
1000	Beach	Boat Ramp Repair	1	45,000
Total Beach Projects				45,000

(Supported by reserves \$ 45,000)

PORT COMMISSION FUND

Capital Projects

DEPT. #	DEPARTMENT	DESCRIPTION	QTY	COST
1000	Port Commission	Restore Act	1	150,000
Total Port Projects				150,000

(Supported by reserves \$ 150,000)

Property Tax Supported Debt

2012 General Obligation Refunding Bond

\$2,945,000 - 2012 General Obligation Refunding Bond issued to take advantage of the low interest rate environment by refunding the callable portion of the Certificates of Obligation, Series 2003 and 2005 that were originally issued to fund various street projects. This resulted in a net present value savings to the City of \$229,457. The payments are secured by property taxes due in annual installments ranging from \$60,000 to \$331,000 through February 15, 2024; interest fixed at 2.03%.

Street Debt Service 2012	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted FY 2017-2018
Taxes				
Property Taxes- Current	318,000	325,000	380,000	323,825
Property Taxes- Delinquent	7,121	2,000	8,500	2,000
Total Taxes	325,121	327,000	388,500	325,825
Other Revenue				
Interest Income	838	0	1,350	0
Bond Proceeds	0	0	0	0
Total Other Revenue	838	0	1,350	0
Total Street Debt Service	325,959	327,000	389,850	325,825
Sundry				
Debt Service Principal	0	0	0	0
Debt Service Interest	0	0	0	0
Debt Service Admin. Fee	300	0	300	300
Debt Service- Principal 2012	280,000	285,000	285,000	290,000
Debt Service- Interest 2012	47,096	42,000	42,000	35,525
Payment to Escrow	0	0	0	0
Total Sundry	327,396	327,000	327,300	325,825
Total Street Debt Service	327,396	327,000	327,300	325,825

FY 17/18 Requirements:		
<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$290,000	\$35,525	\$325,525

Call Option: Make Whole Provision

CITY WIDE DEBT

2011 General Obligation Refunding Bonds

\$2,265,000 - 2011 General Obligation Refunding Bonds were issued for wastewater related infrastructure improvements. The payments are supported by the Public Utility Fund and due in annual installments ranging from \$351,000 to \$359,500 through February 15, 2018; interest fixed at 2.83%.

Sewer Debt Service 2011	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted FY 2017-2018
Other Revenue				
Interest Income	76	0	118	0
Equity Balance Forward	0	213	213	0
Total Other Revenue	76	213	331	0
Intergovernmental Revenue				
Transfer In- Fund 501	359,409	359,787	359,787	355,453
Total Intergovernmental	359,409	359,787	359,787	355,453
Total Sewer Debt Service	359,485	360,000	360,118	355,453
Sundry				
Debt Service Principal	335,000	345,000	345,000	350,000
Debt Service Interest	23,211	14,500	14,500	4,953
Debt Service - Admin. Fee	0	500	500	500
Total Sundry	358,211	360,000	360,000	355,453
Total Sewer Debt Service	358,211	360,000	360,000	355,453

FY 17/18 Requirements:		
<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$350,000	\$4,953	\$354,953*

*Direct operational impact

Call Option: Non-callable.

Port Commission Supported Debt

2008 Combination Tax & Surplus Harbor System Revenue Certificates of Obligation

\$1,700,000 - 2008 Combination Tax & Surplus Harbor System Revenue Certificates of Obligation were issued for a bulkhead improvement project. The payments are supported by Port Commission revenue and are due in annual installments ranging from \$20,000 to \$125,000; interest at 3.93%.

Port Debt Service	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted FY 2017-2018
Other Revenue				
Interest Income	242	0	490	0
Equity Balance Forward	0	0	0	0
Total Other Revenue	242	0	490	0
Intergovernmental Revenue				
Transfer In- Fund 504	124,000	126,000	126,000	127,542
Total Intergovernmental	124,000	126,000	126,000	127,542
Total Port Debt Service	124,242	126,000	126,000	127,542
Sundry				
Debt Service Principal	75,000	80,000	80,000	85,000
Debt Service Interest	48,475	46,000	46,000	42,542
Debt Service Amortization	0	0	0	0
Paying Agent	0	0	0	0
Total Sundry	123,475	126,000	126,000	127,542
Total Port Debt Service	123,475	126,000	126,000	127,542

FY 17/18 Requirements:		
Principal	Interest	Total
\$85,000	\$42,542	\$127,542*

*Direct operational impact

Call Option: Term Bonds maturing on February 15, 2028 are callable in whole or in part on any date @ par plus a Prepayment Fee as specified in the indenture.

Public Utility Fund Supported Debt

2016 General Obligation Refunding Bonds

\$3,810,000 – In December 2016, the City issued General Obligation Refunding Bonds, Series 2016 for \$3,810,000. The bonds are due in annual installments ranging from \$100,000 to \$780,000 through 2024 with interest varying from 1.10% to 2.05%. The proceeds from the sale of the bonds will be used to refund 100% of the Combination Tax and Revenue Certificates of Obligations, Series 2004 and a portion of the City's outstanding debt (General Obligation Refunding Bonds, Series 2007 and Combination Tax and Revenue Certificates of Obligations, Series 2007) and to pay costs of issuance of the bonds.

Port Debt Service	Actual FY 2015-2016	Amended Budget FY 2016-2017	Projected FY 2016-2017	Adopted FY 2017-2018
Other Revenue				
Interest Income	0	0	0	0
Equity Balance Forward	0	0	0	0
Total Other Revenue	0	0	0	0
Intergovernmental Revenue				
Transfer In- Fund 501	0	0	224,156	427,724
Total Intergovernmental	0	0	224,156	427,724
Total Water Debt Service	0	0	224,156	427,724
Sundry				
Debt Service Principal	0	0	185,000	370,000
Debt Service Interest	0	0	39,156	57,724
Debt Service Amortization	0	0	0	0
Paying Agent	0	0	0	0
Total Sundry	0	0	224,156	427,724
Total Water Debt Service	0	0	224,156	427,724

FY 17/18 Requirements:		
Principal	Interest	Total
\$370,000	\$57,724	\$427,724

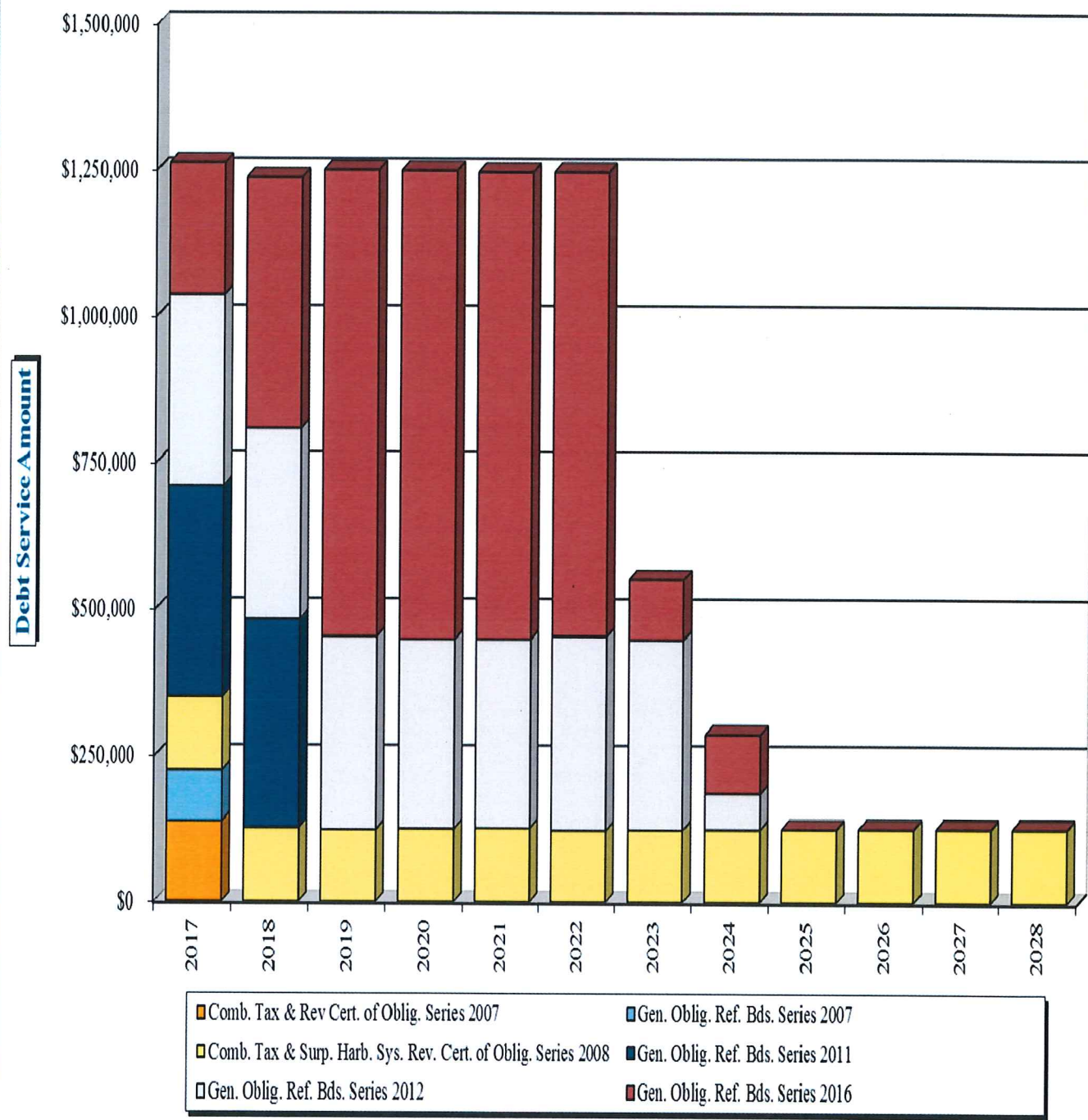
Call Option: Non-callable.

Outstanding Debt Issue by Series

Supporting Fund	Public Utility Fund	Public Utility Fund	Public Utility Fund	Port Comm. Fund	Public Utility Fund	General Fund	
	General Obligation Ref. Bonds Series 2016	Comb. Tax & Rev Cert. of Oblig. Series 2007	Gen. Oblig. Ref. Bds. Series 2007	Comb. Tax & Surp. Harb. Sys. Rev. Cert. of Oblig. Series 2008	Gen. Oblig. Refunding Bonds Series 2011	General Obligation Ref. Bonds Series 2012	Total
Fiscal Year End							
2017	224,157	137,700	86,913	125,785	359,787	326,361	\$1,260,702
2018	427,724	-	-	127,542	354,953	325,525	\$1,235,744
2019	795,010	-	-	124,202		329,537	\$1,248,749
2020	798,529	-	-	125,763		323,447	\$1,247,739
2021	795,635	-	-	127,128		322,306	\$1,245,068
2022	791,410	-	-	123,394		330,962	\$1,245,766
2023	103,025	-	-	124,563		324,466	\$552,054
2024	101,025	-	-	125,534		60,609	\$287,168
2025	-	-	-	126,310		-	\$126,310
2026	-	-	-	126,888		-	\$126,888
2027	-	-	-	127,271		-	\$127,271
2028	-	-	-	127,456		-	\$127,456
Total	\$4,036,514	\$137,700	\$86,913	\$1,511,835	\$714,739	\$2,343,213	\$8,830,913

CITY WIDE DEBT

City of Port Lavaca
Outstanding General Obligation Debt Service by Series



C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 1, 2017

310-08 PC DEBT SERVICE

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY							
OTHER REVENUE	219.89	241.67	0.00	429.08	0.00		
INTERGOVERNMENTAL REVENUE	126,999.96	123,999.96	126,000.00	126,000.00	127,542.00		
*** TOTAL REVENUE ***	127,219.85	124,241.63	126,000.00	126,429.08	127,542.00		
EXPENDITURE SUMMARY							
PC DEBT SERVICE							
SUNDRY	126,404.75	123,474.62	126,000.00	125,793.23	127,542.00		
TOTAL PC DEBT SERVICE	126,404.75	123,474.62	126,000.00	125,793.23	127,542.00		
*** TOTAL EXPENDITURES ***	126,404.75	123,474.62	126,000.00	125,793.23	127,542.00		
** REVENUE OVER(UNDER) EXPENDITURES **	815.10	767.01	0.00	635.85	0.00		

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

310-08 PC DEBT SERVICE

PC DEBT SERVICE

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

SUNDRY							

51000552.01 DEBT SERVICE-PRINCIPAL	75,000.00	75,000.00	80,000.00	80,000.00	85,000.00		
51000552.02 DEBT SERVICE-INTEREST	51,404.75	48,474.62	46,000.00	45,793.23	42,542.00		
51000552.03 DEBT SERVICE-AMORTIZATION	0.00	0.00	0.00	0.00	0.00		
51000552.04 PAYING AGENT	0.00	0.00	0.00	0.00	0.00		
	-----	-----	-----	-----	-----		
TOTAL SUNDRY	126,404.75	123,474.62	126,000.00	125,793.23	127,542.00		
	-----	-----	-----	-----	-----		
TOTAL PC DEBT SERVICE	126,404.75	123,474.62	126,000.00	125,793.23	127,542.00		
	=====	=====	=====	=====	=====		
*** TOTAL EXPENDITURES ***	126,404.75	123,474.62	126,000.00	125,793.23	127,542.00		
	=====	=====	=====	=====	=====		

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

315-12 STREET DEBT SERVICE
03 STREET DEBT SERVICE
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

SUNDRY							

51000552.01 DEBT SERVICE-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	_____
51000552.02 DEBT SERVICE-INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	_____
51000552.03 DEBT SERVICE-ADMIN FEE	300.00	300.00	0.00	150.00	300.00	300.00	_____
51000552.05 DEBT SERVICE- PRINCIPAL 201	220,000.00	280,000.00	285,000.00	285,000.00	290,000.00	290,000.00	_____
51000552.06 DEBT SERVICE- INTEREST 2012	52,171.00	47,096.00	42,000.00	41,511.25	35,525.00	35,525.00	_____
51000552.20 PAYMENT TO ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	_____
	-----	-----	-----	-----	-----	-----	-----
TOTAL SUNDRY	272,471.00	327,396.00	327,000.00	326,661.25	325,825.00	325,825.00	_____
	-----	-----	-----	-----	-----	-----	-----
TOTAL 03 STREET DEBT SERVICE	272,471.00	327,396.00	327,000.00	326,661.25	325,825.00	325,825.00	_____
	=====	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	272,471.00	327,396.00	327,000.00	326,661.25	325,825.00	325,825.00	=====
	=====	=====	=====	=====	=====	=====	=====
*** END OF REPORT ***							

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 1, 2017

317-2011 SWR DEBT SERVICE

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

REVENUE SUMMARY							
OTHER REVENUE	75.48	76.28	213.00	118.35	0.00		
INTERGOVERNMENTAL REVENUE	353,676.96	359,409.00	359,787.00	359,787.00	355,453.00		

** TOTAL REVENUE **	353,752.44	359,485.28	360,000.00	359,905.35	355,453.00		
=====							
EXPENDITURE SUMMARY							
2011 SWR DEBT SERVICE							

SUNDRY	352,533.00	358,210.75	360,000.00	359,786.75	355,453.00		

TOTAL 2011 SWR DEBT SERVICE	352,533.00	358,210.75	360,000.00	359,786.75	355,453.00		

*** TOTAL EXPENDITURES ***	352,533.00	358,210.75	360,000.00	359,786.75	355,453.00		
=====							
** REVENUE OVER(UNDER) EXPENDITURES **	1,219.44	1,274.53	0.00	118.60	0.00		
=====							

PROPOSED BUDGET WORKSHEET

AS OF: OCTOBER 1, 2017

317-2011 SWR DEBT SERVICE

2011 SWR DEBT SERVICE

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

SUNDRY							

51000552.01 DEBT SERVICE-PRINCIPAL	320,000.00	335,000.00	345,000.00	345,000.00	350,000.00		
51000552.02 DEBT SERVICE-INTEREST	32,533.00	23,210.75	14,500.00	14,786.75	4,953.00		
51000552.03 DEBT SERVICE-ADMIN FEE	0.00	0.00	500.00	0.00	500.00		
	-----	-----	-----	-----	-----		
TOTAL SUNDRY	352,533.00	358,210.75	360,000.00	359,786.75	355,453.00		
	-----	-----	-----	-----	-----		
TOTAL 2011 SWR DEBT SERVICE	352,533.00	358,210.75	360,000.00	359,786.75	355,453.00		
	=====	=====	=====	=====	=====		
*** TOTAL EXPENDITURES ***	352,533.00	358,210.75	360,000.00	359,786.75	355,453.00		
	=====	=====	=====	=====	=====		

*** END OF REPORT ***

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 1, 2017

321-2016 UTILITY DEBT SERVICE

FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
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REVENUE SUMMARY

OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	
INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	0.00	427,724.00	
<hr/>							
** TOTAL REVENUE **	0.00	0.00	0.00	0.00	0.00	427,724.00	

EXPENDITURE SUMMARY

2016 UTILITY DEBT SERVIC

SUNDRY	0.00	0.00	0.00	224,156.55	224,156.55	427,724.00	
TOTAL 2016 UTILITY DEBT SERVIC	0.00	0.00	0.00	224,156.55	224,156.55	427,724.00	
<hr/>							
*** TOTAL EXPENDITURES ***	0.00	0.00	0.00	224,156.55	224,156.55	427,724.00	
<hr/>							
** REVENUE OVER(UNDER) EXPENDITURES **	0.00	0.00	0.00	(224,156.55)	(224,156.55)	0.00	

CITY OF PORT LAVACA
PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 1, 2017

321-2016 UTILITY DEBT SERVICE

REVENUES		*----- CURRENT YEAR -----*					
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

OTHER REVENUE							

451.01	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
	TOTAL OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	
INTERGOVERNMENTAL REVENUE							

493.01	XFER IN- FD 501	0.00	0.00	0.00	0.00	427,724.00	_____
		-----	-----	-----	-----	-----	-----
	TOTAL INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	427,724.00	
		-----	-----	-----	-----	-----	-----
** TOTAL REVENUE **		0.00	0.00	0.00	0.00	427,724.00	
		=====	=====	=====	=====	=====	=====

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 1, 2017

321-2016 UTILITY DEBT SERVICE
 2016 UTILITY DEBT SERVIC
 DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE

SUNDRY							

51000552.01 DEBT SERVICE- PRINCIPAL	0.00	0.00	0.00	185,000.00	370,000.00		
51000552.02 DEBT SERVICE- INTEREST	0.00	0.00	0.00	39,156.55	57,724.00		
51000552.03 ADMINISTRATIVE FEE	0.00	0.00	0.00	0.00	0.00		
	-----	-----	-----	-----	-----	-----	-----
TOTAL SUNDRY	0.00	0.00	0.00	224,156.55	427,724.00		
	-----	-----	-----	-----	-----	-----	-----
TOTAL 2016 UTILITY DEBT SERVIC	0.00	0.00	0.00	224,156.55	427,724.00		
	=====	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	0.00	0.00	0.00	224,156.55	427,724.00		
	=====	=====	=====	=====	=====	=====	=====
*** END OF REPORT ***							

Budgetary Process and Guidelines

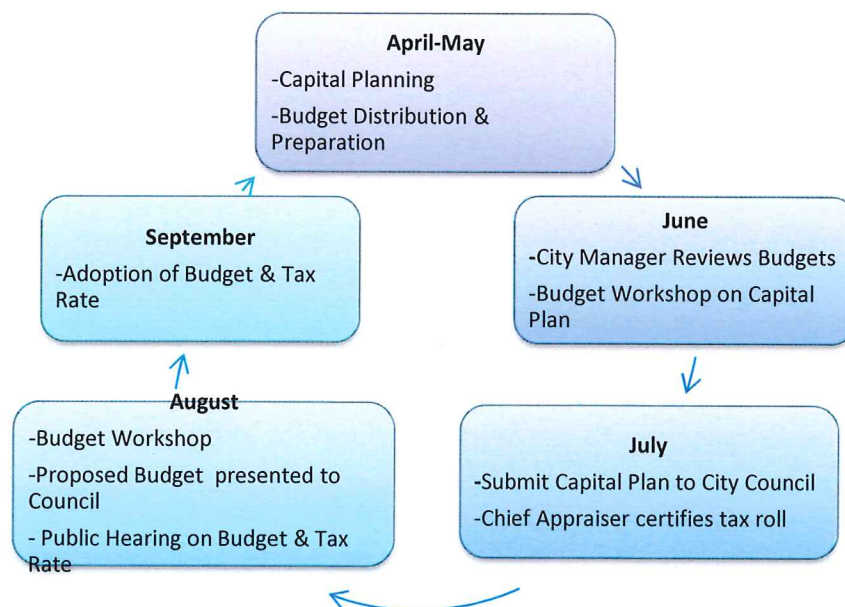
The purpose of this segment is to explain the budgetary policies and process of the City of Port Lavaca. This narrative describes the legal requirements, budgeting standards and basic rationale of the budget process.

Purpose of the Budget

The purpose of the annual operating budget of the City of Port Lavaca is to:

- Act as a financial plan which describes the activities that will be undertaken during the current fiscal year.
- Define the resources available for the completion of those activities.
- Determine the level of taxation necessary to generate required revenue resources.
- Act as an operations guide by providing levels of expenditures allowed for the accomplishment of departmental and program objectives.
- Provide the public with information about the activities and objectives of the various city departments and programs and the financial condition of the City.

Budget Calendar Cycle



APPENDIX

FY 2016- 2017 Budget Planning Calendar

Date	Activity	Responsible Party
April-May	Capital Planning	Public Works Director Finance Director
April-May	Mailing of notices of appraised value	Calhoun County Appraisal District
April 28	Distribute budget package to Division Heads	Finance Director
May 12	Turn in budget package to Finance Director	Department Heads
June 12	Regular Council Meeting	City Council City Manager
June 16	Submit first draft of budget to City Manager	Finance Director
June 19-22	Budget review with Department Heads	City Manager, Finance Director Department Heads
June 22	Capital Plan Review with City Manager	Public Works Director Finance Director
July 6	Budget Workshop- 1:00-5:00 Capital Plan & Other Planning	City Council, City Manager Department Heads
July 10	Regular Council Meeting -Approve Capital Plan	City Council City Manager
July 25	Certification of appraisal roll	Chief Appraiser
August 1	Distribute budget package to Division Heads	Finance Director
August 2	Budget Workshop 8:30-4:30	City Council, City Manager Department Heads
August 2	Proposed budget filed with City Secretary	Finance Director
August 5	Publishes notice of effective and rollback tax rates	Calhoun County Appraisal District
August 14	Regular Council Meeting -Approve budgetary policy & fund balance policy -Presentation of proposed budget to City Council -Discuss tax rate -Set Public Hearings on tax rate (if required) -Set Public Hearings on budget	City Council City Manager Finance Director
August 21	Special Called Meeting- 5:30 -Public Hearings on budget & tax rate (if required)	City Council
August 28	Special Called Meeting- 5:30 -Public Hearing on budget -Public Hearing on tax rate (if required) -First Reading on budget & tax rate ordinance -First Reading on fee ordinance	City Council
September 11	Regular Council Meeting -Second and final reading of budget ordinance -Second and final reading of tax rate ordinance -Second and final reading fee ordinance	City Council
September 29	Distribute budgets	Finance Director
October 1	Budget becomes effective	N/A

Summary Description of the Budget Process

As previously stated, the City Charter, under Article 7.01 provides, “the fiscal year of the City of Port Lavaca shall begin on the first day of October of each calendar year and shall end on the last day of September of each following calendar year. Such fiscal year shall also constitute the budgeted and accounting year.”

The Charter requires that the City Manager provide a complete financial plan for the fiscal year. The plan must contain, among other things, a budget message explanatory of the budget and any significant changes, an analysis of property valuation and tax rate, and detail concerning fund revenues and expenditures.

Upon receipt of the proposed budget, the Council orders a public hearing on the budget. By State law (Section 102.003 of the Local Government Code), the Council is required to hold a public hearing on the budget not less than fifteen (15) days after the budget is filed. By Charter, at least seven (7) days prior to the date of the budget hearing, a public notice of such hearing must be published. The Charter requires that the Council adopt a budget prior to the beginning of the fiscal year. Normally, the Council sets the tax rate for the coming fiscal year during the same meeting in which they adopt the budget ordinance.

The City Manager and Finance Director prepare estimates of revenues and cash balances for the coming budget year. Departments are asked to submit budget requests to the City Manager during May or early June. In June and July, the City Manager and Director of Finance meet with departments to discuss their budget requests and develop line item funding proposals for each department and fund. Then the City Manager submits his proposed budget to the City Council. The Council will then examine the Budget and have one or more hearings and/or work sessions on the budget. The Council normally votes on the budget ordinance in the first or second week of September.

After the budget is adopted by the Council, copies are available for public inspection in the City Finance Department and at the office of the City Secretary.

On the effective date of the budget, October first (1st), the amounts adopted by the City Council for each line item become appropriated. That is to say, an authorization is made by the City Council which permits the City to incur obligations and make expenditures of resources based on an amount of money adopted by Council.

APPENDIX

Legal Requirements

A. City Charter.

The budgetary process of the City of Port Lavaca shall comply with the provisions of Article VII of the City Charter relating to the preparation and execution of the City budget.

B. State Law.

The budgeting process of the City of Port Lavaca shall comply with the Texas Uniform Budget Law (articles 689a-13, 14, 15, and 16) and Section 102.003 of the local government code.

C. Federal Law.

The budgetary procedures of the City of Port Lavaca shall comply with the requirements of Federal Law as they apply to such programs and grants administered by the City.

Budgeting Standards

The budgeting process of the City of Port Lavaca generally conforms to the Governmental Accounting Standards Board (GASB): Principles of Budgeting, Budgetary Control, and Budgetary Reporting as published in the Governmental Accounting, Auditing and Financial Reporting (GAAFR). In addition, the budget document is believed to generally satisfy the evaluation criteria of the budget awards program of the Governmental Finance Officers Association.

Budget Policies as set forth in the City Charter

Fiscal Year

The fiscal year of the City of Port Lavaca shall begin on the first day of October of each calendar year and shall end on the last day of September of each next following calendar year. Such fiscal year shall also constitute the budget and accounting year.

Preparation, Submission and Content of Budget

The City Manager shall submit to the Council a proposed budget, of which the budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

1. A budget message, explanatory of the budget, in which the message shall contain an outline of the financial policies of the City for the Fiscal year, shall set forth the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and items and shall explain any major changes in financial policy.

2. A consolidated statement of receipts and expenditures for all funds.
3. An analysis of property valuations.
4. An analysis of tax rate.
5. Tax levies and tax collections by years for at least five years.
6. General fund resources in detail.
7. Summary of proposed expenditures by fund, department and activity.
8. A revenue and expense statement for all types of bonds.
9. A description of all bond issues outstanding showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding.
10. A schedule of requirements for the principal and interest on each issue of bonds.
11. A special funds section.
12. The appropriation ordinance.
13. The tax levying ordinance.
14. The capital improvement program for the budget year and proposed method of financing.
15. A capital improvement plan covering the succeeding five years and proposed method of financing.
16. A summary of the condition of machinery, equipment and buildings.

Anticipated Revenues and Proposed Expenditures Compared With Other Years

The City Manager, in preparation of the budget, shall show in parallel columns, opposite the various properly classified items of revenues and expenditures, the actual amount of such items for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Estimated Expenditures Shall Not Exceed Estimated Resources

The total established expenditures of the general fund and debt service shall not exceed the total resources of each fund. The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Municipal Accounting, or some other nationally accepted classification.

APPENDIX

Surplus and Encumbrances

Anticipated revenues shall include the surplus arising from unencumbered appropriation balances at the beginning of the budget year and from receipts of revenues in excess of the estimates in the budget. Encumbrances of appropriation at the end of the fiscal year shall be detailed and shall include only those evidenced by signed purchase orders or contracts.

Budgetary Basis

Basis of accounting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The budget of each City fund, with the subsequently noted exceptions, is prepared consistently with the basis of accounting used for that fund.

Budget Amendments

The City Charter, under Article 8.03 (Transfer of Appropriations) provides, "With the approval of the City Council, the City Manager may at any time transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within an office, department or agency. At the request of the City Manager, and within the last three months of the fiscal year, the Council may by resolution transfer any unencumbered appropriation balance or portion thereof from an office, department or agency to another".

Lapse of Appropriations

All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

Appropriations for the Department of Recreation and Parks as required by Article 6.01, Section D, shall be considered as lawfully encumbered and not lapse, but shall be set aside and shall accumulate from year to year until finally expended by the Department of Recreation and Parks for its lawful purposes.

Basic Budgetary Units

The budget of the City of Port Lavaca is both an annual operating budget and a capital budget. The operating budget contains current operations and services, current maintenance, debt service and is funded by funds currently available. Current expenses for capital outlay are included as expenditures.

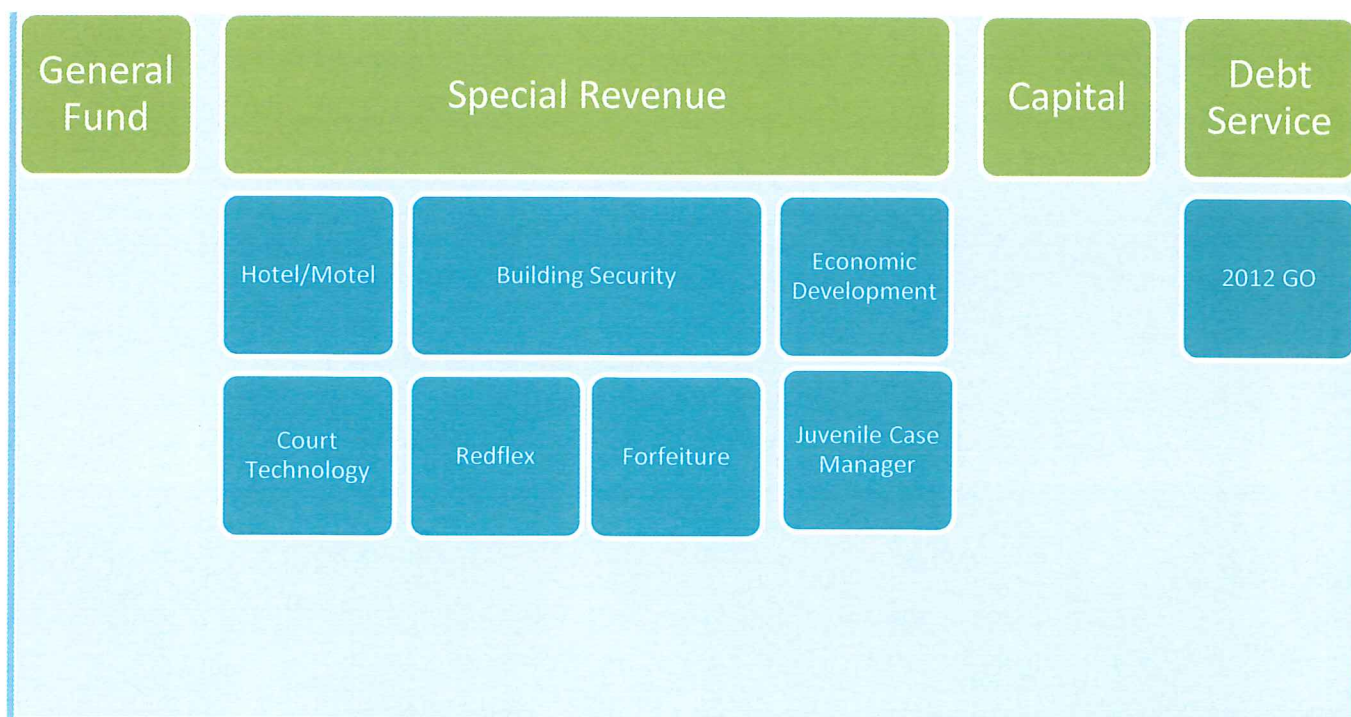
The organizational arrangement of the budget document is based upon the format reflecting the funds of the City, the departments associated with each fund, followed by revenue and expenditure categories.

Fund Structure

Governmental Funds

Governmental Funds are used to account for all or most of the City's general activities. The ***modified accrual basis of accounting*** is used for governmental funds (general, special revenue, debt service and capital projects), expendable trust funds and agency funds. Revenues are recognized in the accounting period in which they become measurable and reliable as net current assets; that is, collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred.

Governmental Fund Structure – Modified Basis

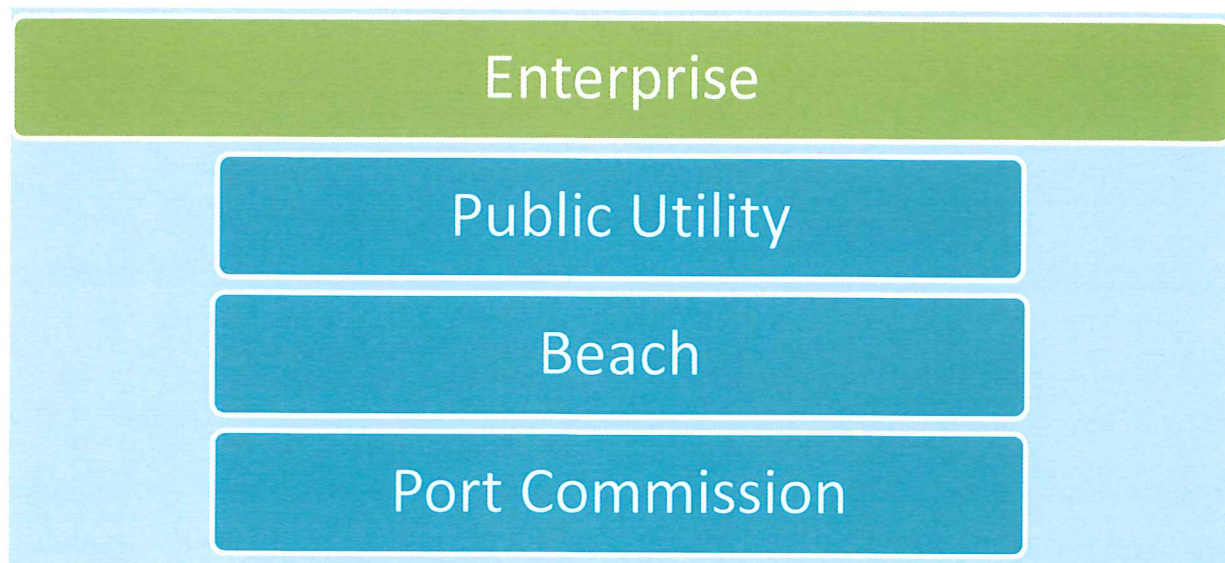


*Although the City has a number of funds shown above, only the General Fund, Hotel/Motel and Debt Service Fund(s) are appropriated. All City funds are audited annually.

Proprietary Funds

Proprietary funds are used to account for the operations and maintenance of City facilities and services. The ***accrual basis of accounting*** is used for proprietary funds (enterprise funds and internal service funds). Revenues are recognized in the accounting period in which they are earned and expenses recognized in the period in which they are incurred. The City budgets to cover depreciation expense. Capital leases, capital outlay and debt principal payments are budgeted as expenditures and then reclassified at year-end.

Proprietary Fund Structure – Accrual Basis



*All funds above are appropriated and audited annually.

Budget Ordinance

ORDINANCE #S-1-17

AN ORDINANCE APPROVING THE ANNUAL BUDGET FOR THE CITY OF PORT LAVACA, TEXAS AND ADOPTING THE BUDGET DOCUMENT FOR THE FISCAL YEAR OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018; REPEALING ALL ORDINANCES OR PARTS THEREOF IN CONFLICT HEREWITH; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the City Council has approved a budget for the City of Port Lavaca, Texas, for the fiscal year October 1, 2017 through September 30, 2018, and accordingly held a public hearing for same, at which time all interested citizens were given an opportunity to be heard for or against any item or amount of any item contained in said budget; and

WHEREAS, all approved adjustments, if any, have been made in said budget and said public hearing has been officially closed:

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORT LAVACA, TEXAS:

SECTION 1. That the annual budget for the City of Port Lavaca, Texas for the fiscal year October 1, 2017 through September 30, 2018 is hereby approved and the budget document is hereby in all things adopted and made a part of this ordinance as if set forth in full herein and is hereby declared to be the financial plan for the City of Port Lavaca, Texas for the fiscal year 2017/2018.

SECTION 2. All ordinances or parts of ordinances in conflict herewith are hereby expressly repealed.

SECTION 3. This ordinance shall become effective on the date of its passage by the City Council of the City of Port Lavaca, Texas.

FIRST READING this 18th day of September, 2017

SECOND AND FINAL READING this 25th day of September, 2017

APPROVED AND ADOPTED this 25th day of September, 2017.

APPENDIX

Tax Rate Ordinance

ORDINANCE #S-2-17

AN ORDINANCE FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF PORT LAVACA, TEXAS, FOR THE YEAR 2017, UPON ALL TAXABLE PROPERTY IN SAID CITY OF PORT LAVACA, TEXAS SUBJECT TO TAXATION BY SAID CITY ON THE FIRST DAY OF JANUARY, 2017 IN CONFORMITY WITH THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY OF PORT LAVACA; APPROPRIATING THE FUNDS DERIVED FROM SAID TAX LEVY TO VARIOUS FUNDS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND ESTABLISHING AN EFFECTIVE DATE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORT LAVACA, TEXAS:

SECTION 1. That there shall be and there is hereby levied and assessed for the year 2017 upon all property of every description subject to taxation by the City of Port Lavaca, Texas on the 1st day of January, 2017, the following tax rate, to-wit:

An Ad Valorem Tax at the rate of \$0.7944 on the \$100.00 assessed value, based on 100% assessment thereof estimated in lawful currency of the United States of America, for the purpose of paying the general expenses of the City government and for payment of principal and interest on outstanding bonds and certificates of obligation for the fiscal year ending September 30, 2018.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.6429% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.60.

SECTION 2. All taxes collected pursuant to this ordinance shall be deposited in the funds known as the General Fund and the Tax Supported Debt Service Fund, and said monies shall be appropriated and distributed as follows:

	Rate	Percentage
GENERAL FUND	\$ 0.7200	90.63 %
TAX SUPPORTED DEBT SERVICE FUND:		
2012 General Obligation Refunding	<u>\$0.0744</u>	<u>9.37 %</u>
Total Tax Rate	\$0.7944	100.00 %

SECTION 3. The duly authorized official responsible for the assessment and collection of taxes for the City of Port Lavaca is hereby directed to assess, extend and enter upon the tax rolls of the City of Port Lavaca, Texas, for the current taxable year the amount and rates herein levied, and to keep a correct

account of same, and when so collected, to deposit same in the depository of the City of Port Lavaca to be distributed in accordance with this ordinance.

SECTION 4. All ordinances or parts of ordinances in conflict herewith are hereby expressly repealed.

SECTION 5. This ordinance shall become effective on the date of its passage by the City Council of the City of Port Lavaca, Texas.

FIRST READING this 18th day of September, 2017

SECOND AND FINAL READING this 25th day of September, 2017

APPROVED AND ADOPTED this 25th day of September, 2017



Resolution of the City of Port Lavaca, Texas No. R-091117-1

Budgetary & Financial Management Policies

The goal of formally adopting financial management and budgetary policies is to provide sound guidelines in planning the City's financial future. The adoption and adherence to these policies will help ensure long-term financial stability and a healthy financial position for the City of Port Lavaca.

General Budgetary Policies

Budget Preparation

The City Budget shall be prepared in accordance with all applicable Charter requirements and State laws. The goal each year shall be to present the Proposed Budget to Council no later than six weeks prior to the end of the fiscal year and for the final approval of the Budget to be ready for Council action no later than two weeks before the end of the fiscal year. The Budget shall be comprehensive in nature and address all major funds of the City.

Government Finance Officer Association Distinguished Budget Program

The goal this year and each year following will be for the City's Budget to conform to the requirements of the Distinguished Budget Program of the G.F.O.A. and be submitted thereto for peer review.

Balanced Budget

It shall be a requirement each year for the budget of each fund to be balanced. This means that total resources available, including prior year ending resources plus projected revenues, shall be equal to or greater than the projected expenditures for the coming year. In a case where a deficit fund balance does occur, the goal shall be to limit deficits to only those amounts representing one-time capital expenditures and/or to adjust revenues and/or expenses so that the deficit is eliminated in no more than two budget years.

Public Hearings, Availability of Budget to Public

Upon completion of the City Manager's Proposed Budget to Council, the City holds public hearings in August. A copy of the Proposed Budget is made available in the City Secretary's Office or on the City's website. These hearings provide the Citizens of Port Lavaca a chance to ask questions as well as an opportunity for Council to hear any recommendations before final approval of the budget.

Cost Center Accounting and Budgeting

It shall be the policy of the City to allocate cost, and budget accordingly, to the various funds to the extent practical. This includes such items as utility costs, fuel costs, vehicle lease charges, overhead manpower and insurance fees.

Bond Ratings

It shall be the City's long-term goal to improve its bond ratings for general obligation bonds and revenue bonds. The City's policy shall be to manage its budget and financial affairs in such a way so as to promote enhancement of its bond ratings. This financial management includes the following:

- *Develop and maintain a multi- year operating budget*
- *Develop and maintain a multi-year capital improvements plan*
- *Implement financial procedures to quickly identify financial problems & limit budget shortfalls*
- *Review projected revenue methodologies annually*
- *Review method of determining appropriate cash reserve levels annually*

Administrative Overhead Fee to Enterprise Funds

It shall be the budgetary policy of each enterprise fund to pay to the General Fund an amount as set by the Budget each year. This charge shall be set as a percent of fund revenues and shall be construed as a payment for general administrative overhead, including management, accounting, legal, and personnel services. From an accounting perspective, such fee shall be treated as a fund operating transfer.

Budget Projections for Revenues and Expenditures

Most individual budget projections are a collaborative effort between the Division Heads, the Director of Finance, and the City Manager. The Director of Finance will note the methodology for estimating each major revenue or expense item budgeted; taking into consideration the insight of the respective Division Head. Revenue and expense estimates are always to be conservative so as to reduce any potential for budget shortfalls.

Maintenance of Plant and Equipment

The operating budget will provide for the adequate maintenance and replacement of the capital plant, building, infrastructure, and equipment. Deferral of such costs on a long-term continued basis will not be an acceptable policy to use in balancing the budget.

Financial Management Policies

Fund Balance Policy

Purpose

The purpose of this policy is to establish a key element of the financial stability of the City of Port Lavaca by setting guidelines for fund balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54. Unassigned fund balance is an important measure of economic stability and it is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and other similar circumstances. This policy will ensure the City maintains adequate fund balances in the operating fund with the capacity to:

1. Provide sufficient cash flow for daily financial needs,
2. Secure and maintain investment grade bond ratings,
3. Offset significant economic downturns or revenue shortfalls, and
4. Provide funds for unforeseen expenditures related to emergencies.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – The fund equity of a governmental fund for which an accounting distinction is made between the portions that are spendable and nonspendable.

Fund Balance reporting in governmental funds: Fund balance will be reported in governmental funds under the following categories using the *definitions* provided by GASB Statement No. 54:

- 1) **Nonspendable fund balance** – includes the portion of net resources that cannot be spent because of their form (i.e. inventory, long-term loans, or prepaids) or because they must remain in-tact such as the principal of an endowment.
- 2) **Restricted fund balance** – includes the portion of net resources on which limitations are imposed by creditors, grantors, contributors or by laws or regulations of other governments (i.e. externally imposed limitations). Amounts can be spent only for the specific purposes stipulated by external resource providers or as allowed by law through constitutional provisions or enabling legislation. Examples include impact fees and bond proceeds.

- 3) **Committed fund balance** – includes the portion of net resources upon which the Council has imposed limitations on use. Amounts that can be used only for the specific purposes determined by a *formal action* of the council. Commitments may be changed or lifted only by the Council taking the same *formal action* that originally imposed the constraint. The formal action must be approved before the end of the fiscal year in which the commitment will be reflected on the financial statements.
- 4) **Assigned fund balance** – includes the portion of net resources for which an *intended* use has been established by the City Council or the City Official authorized to do so by the City Council. Assignments of fund balance are much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed which indicates that resources are, at a minimum, intended to be used for the purpose of that fund.

Authority to Assign - The City Council delegates the responsibility to assign funds not to exceed \$25,000 to the City Manager or their designee to be used for specific purposes. City Council shall have the authority to assign any amount of funds to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund. The assignments may occur subsequent to fiscal year-end.

- 5) **Unassigned fund balance** – includes the amounts in the general fund in excess of what can properly be classified in one of the other four categories of fund balance. It is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

Minimum Unassigned Fund Balance

General Fund - Being a City on the Gulf Coast, it shall be the goal of the City to maintain a fund balance in the General Fund equal to 180 days of the operating expenditures and a policy to maintain an **unassigned** fund balance of no less than 120 days of operating expenditures as to provide operating liquidity and contingency funding for non-specific unscheduled expenditures such as natural disasters or major unexpected expenditures. In the event that the unassigned fund balance is calculated to be less than the policy stipulates, the City shall plan to adjust budget resources in subsequent fiscal years to restore the balance.

Hotel/Motel Tax Fund – Since the City's Convention Center (Bauer Center) qualifies for use of Hotel/Tax, it shall be the goal of the City to maintain a fund balance in the Hotel/Motel Fund to support the annual cost for improvements and maintenance of the Bauer Center. The proper level of this unassigned fund balance will be based on the most recent three year average cost of maintenance and operations of the Bauer Center or \$250,000 whichever is greater.

APPENDIX

Committed Fund Balances

- *Fixed or Capital Asset Replacement*- The City Council commits an additional portion of the General Fund Reserve for fixed asset replacement related to machinery and equipment. On an annual basis, the City strives to commit dollars equal to one year's depreciation expense of machinery and equipment for assets on record as of the previous fiscal year end. The balance at year end in this account will be the committed fund balance.
- *Health Reserve*- The City Council commits an additional portion of the General Fund Reserve to provide contingency funding for employee health care expenses not covered by the catastrophic stop loss policy held by the City. The proper level of this commitment will be based on the most recent three year history (average) plus 15%.

Replenishment of Minimum Fund Balance Reserves

If unassigned fund balance unintentionally falls below 120 days or if it is anticipated that at the completion of any fiscal year the projected unassigned fund balance will be less than the minimum requirement, the City Manager shall prepare and submit a plan to restore the minimum required level as soon as economic conditions allow. The plan shall detail the steps necessary for the replenishment of fund balance as well as an estimated timeline for achieving such.

These steps may include, but are not limited to, identifying new, nonrecurring or alternative sources of revenue; increasing existing revenues, charges and/or fees; use of year end surpluses; and/or enacting cost saving measures such as holding capital purchases, reducing departmental operating budgets, freezing vacant positions and/or reducing the workforce. The replenishment of fund balance to the minimum level shall be accomplished within a three-year period. If restoration of the reserve cannot be accomplished within such a period without severe hardship to the City of Port Lavaca, then the Council shall establish an extended time line for attaining the minimum balance.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the Council and unassigned fund balance), the Council will first spend the most restricted funds before moving down to the next most restrictive category with available funds.

Appropriation of Unassigned Fund Balance

Appropriation from the minimum unassigned fund balance shall require the approval of the City Council and shall be utilized only for one-time expenditures, such as capital purchases and not for ongoing operating expenditures unless a viable revenue plan designed to sustain the expenditure is simultaneously adopted.

The Council may appropriate unassigned fund balances for emergency purposes, as deemed necessary, even if such use decreases the fund balance below the established minimum.

Monitoring and Reporting

The Director of Finance shall be responsible for monitoring and reporting the City's reserve balances. The City Manager is directed to make recommendations to the Council on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the fiscal year as needs may arise. Compliance with the provisions of the policy shall be reviewed as a part of the annual operating budget adoption process and subsequent review will be included in the annual audit and financial statement preparation procedures.

Revenue Management Policy

The City strives for the following optimum characteristics in its revenue system:

- ***Simplicity and Certainty.*** The City shall strive to keep the revenue classification system simple to promote understanding of the revenue sources. The City shall describe its revenue sources and enact consistent collection policies to provide assurances that the revenue is collected according to budgets and plans.
- ***Equity.*** The City shall make every effort to maintain equity in its revenue system structure. The City shall minimize all forms of subsidization between entities, funds, services, utilities and customers.
- ***Realistic and Conservative Estimates.*** Revenues are to be estimated realistically. Revenues of volatile nature shall be budgeted conservatively.
- ***Centralized Reporting.*** Receipts will be submitted daily to the Finance Department for deposit and investment. Daily transaction reports and supporting documentation will be prepared.
- ***Review of Fees and Charges.*** The City shall review all fees and charges annually in order to match fees and charges with the cost of providing that service.
- ***Aggressive Collection Policy.*** The City shall follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e. turned off) for non-payment in accordance with established policies and ordinances. The Calhoun County Appraisal District is responsible for delinquent tax collection, through the central collection agency, and shall be encouraged to collect delinquent property taxes using an established tax suit policy and sale of real and personal property to satisfy non-payment of property taxes. A warrant officer in the Police Department will aggressively pursue outstanding warrants and the Court will use a collection agency to pursue delinquent fines.

APPENDIX

Use of Fund Balance and Non-Recurring Revenues

The City will use non-recurring revenues and excess fund balance for capital expenditures or for non-recurring expenditures. These non-recurring revenues will not be used to fund recurring type maintenance and operating costs.

Property Tax Revenue

All real and business personal property located within the City shall be valued at 100% of the fair market value based on the appraisal supplied by the Calhoun County Appraisal District. Reappraisal and reassessment is as provided by the Appraisal District. A ninety-six percent (96%) collection rate shall serve each year as a goal for tax collections and the budgeted revenue projection shall be based on the average collection rate calculated by the Calhoun County Appraisal District. Property tax rates shall be maintained at a rate adequate to fund an acceptable service level. Based upon taxable values, rates will be adjusted to fund this service level. Collection services shall be contracted out with a central collection agency, currently the Calhoun County Appraisal District.

Interest Income

Interest earned from investment of available monies, whether pooled or not, shall be distributed to the funds in accordance with the equity balance of the fund from which monies were invested.

User Based Fees and Service Charges

For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset wholly or partially by a fee where possible. There shall be an annual review of fees and charges to ensure that the fees provide adequate coverage of costs of services.

Water and Wastewater Rates and other fees for Services

Water, wastewater and garbage fees shall be set to generate revenues required to cover operating expenditures, including depreciation, meet the legal requirements of applicable bond covenants and provide for an adequate level of working capital. It is the policy of the City that the Water and Wastewater Fund, and other enterprise funds, not be subsidized by property tax revenue.

Intergovernmental Revenues/Grants/Special Revenues

Grant revenues and other special revenues shall be spent for the purpose(s) intended. The City shall review grant match requirements and include in the budget all grant revenues and expenditures.

Collection of Charges

The City will follow a policy of collecting, on a timely basis, all fees, charges, taxes and other revenues properly due to the City. The City will follow an aggressive policy of collecting all delinquencies due to the City.

Revenue Monitoring

Revenues actually received are to be regularly compared to budgeted revenues (at least monthly) with a formal report to City Council at least quarterly. If revenue estimates are down, the City Manager shall recommend to Council a corrective action to minimize the impact on the budget at the next available Council Meeting.

Expenditure Control Policy**Appropriations**

The responsibility for budgetary control lies with the Department Head. Department Heads may not approve expenditures that exceed monies available at the departmental budget level excluding personnel and capital expenditures. Capital expenditures are approved by the City Council on a per project basis normally during the annual budget process. Personnel allocations may not be changed without the approval of City Manager.

Amendments to the Budget

In accordance with the City Charter, under Article 8.03 (Transfer of Appropriations) provides, with approval of the City Council, the City Manager may transfer any unencumbered appropriated balance within any office, department or agency at any time. At the request of the City Manager, and within the last three months of the fiscal year, the Council may by resolution transfer any unencumbered appropriation balance or portion thereof from an office, department or agency, to another.

Central Control

Unspent funds in salary and capital allocation object codes may not be spent for any purpose other than their specifically intended purpose without prior authorization of City Manager.

City's Manager Authority to Amend the Budget

The City Manager is authorized to transfer budgeted amounts within and among departments; however any revisions that alter the total expenditures/expenses must be approved by the City Council.

Purchasing

All purchases shall be made in accordance with the Purchasing Policies approved by the City Council.

Prompt Payment

All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law. Proper procedures shall be established that enables the City to take advantage of all purchase discounts, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

APPENDIX

Long-Term Debt Policy

Revenue Bond Sinking Account

It shall be the policy of the City to always be in strict compliance with the requirements of the ordinance that created the Revenue Bond Sinking Account. Monthly payments are to be made to this account each year in accordance with the bond ordinance. The balance in the account must be adequate to cover semi-annual payments as they become due.

General Obligation Bond Debt Service Account

It shall be the policy of the City to always be in strict compliance with the requirements of the ordinance that created the General Obligation Bond Interest and Sinking Fund Account. Taxes, as applicable shall be distributed to this account monthly as received. Utility Revenues transferred to the Interest and Sinking Fund Account shall occur, as needed prior to the semi-annual payment dates. The balance in the account must be adequate to cover semi-annual payments as they become due.

Capital Improvement Plan

The City will develop a multi-year plan to present to Council each year for approval. The City will provide a list of proposed capital improvements, funding recommendations and prospective timing of projects. CIP projects shall be for infrastructure over \$100,000 and facilities over \$50,000. Any maintenance and operational cost shall be disclosed that could impact future operating budgets.

Debt Policy Guidelines

- The City will limit long-term debt to only those capital projects that cannot be financed from current revenues.
- The City will not use long-term debt to finance recurring maintenance and operating costs.
- The City will not issue long-term debt for a period longer than the estimated useful life of the capital project.
- Decisions will be made based on long term goals rather than a short- term fix.
- Debt Service Funds will be managed and invested according to all federal, state and local laws
- Coverage Ratios of Revenue Bonds will always be in compliance with the minimum coverage ratio required by the revenue bond ordinances. It shall be the goal of the City to achieve a budgeted coverage ratio of 1.60.

Other Fund Use Information

Governmental Funds

Most government functions are financed through governmental funds. The acquisition, use and balances of the City's expendable resources and related current liabilities are accounted for through governmental funds. Long-term liabilities and fixed assets are not accounted for through governmental funds.

Proprietary Funds

These funds listed below are used to account for the ongoing activities of the City that are similar to those found in the private sector. These funds are financed through user charges to recover costs of services provided. Proprietary funds use accrual accounting, which means revenues are recognized when they are earned by the City and expenses are recognized when they are incurred. Enterprise funds are considered proprietary funds and are used to account for operations for the City's Public Utility Fund, Light House Beach and Port Commission.

Working Capital Position- the goal shall be to maintain a working capital position equal to 120 days of the operating budget and a policy to maintain a working capital position no less than 90 days of the operating budget. In addition, the City budgets to cover depreciation expense, therefore the City shall designate a portion of the reserve for fixed asset replacement equal to one year's depreciation of all assets.

Public Utility Fund

It shall be the general policy of the City to commit a portion of the reserve to fixed asset replacement as it budgets for revenue to cover depreciation.

The City shall establish a project fund that will be funded by unanticipated revenues or revenue surpluses. This fund shall be used to fund unanticipated projects or to retire debt early.

Beach and Port Commission Operating Fund

It will be the general policy of the City that the fees collected will be spent on maintenance of the facilities grounds and other structures. The general fund tax dollars will not be used for this purpose.



Investment Policy Summary

I. POLICY STATEMENT

It is the policy of the City that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state statutes governing the investment of public funds.

II. SCOPE

This investment policy applies to all the financial assets and funds of the City. The City commingles its funds into one pooled investment fund for investment purposes to provide efficiency and maximum investment opportunity. These funds are defined in the City's Comprehensive Annual Financial Report (CAFR).

Any new funds created by the City shall be included unless specifically exempted by the City Council and this policy.

III. OBJECTIVES

It is the policy of the City that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield.



Capital Asset Policy

Purpose and Objectives

The purpose of the Capital Asset Policy is to establish guidelines to ensure that accurate records of assets owned, purchased, replaced, sold and/or traded-in are maintained. The objectives are:

- To manage and maintain the capital asset portfolio of the City which includes land, buildings, building improvements, machinery, furniture, equipment, vehicles, works of art and historical treasures, infrastructure, and construction in progress.
- To determine the appropriate depreciation method to use in accordance with Generally Accepted Accounting Principles (GAAP).
- To provide the City with accurate record keeping for inventory and financial reporting purposes.

Responsibility and Authority

The Director of Finance shall be responsible for ensuring the principles and policies set in the Capitalization Policies and Guidelines are consistently applied and carried out in the conformity with Generally Accepted Accounting Principles (GAAP) for Governments. As such the Director of Finance shall assure that this policy is carried out in conformity with the financial policies, goals and strategies set forth by the City Manager, the Mayor, and the City Council.

Overview

Costs to obtain tangible assets with lives with greater than one year are called capital expenditures, and such expenditures are commonly said to be capitalized. Expenditures treated as expense of the current period are called operating expenses. There are several factors involved in determining whether expenditure is to be classified as a capital expenditure or as an operating expense. Following is a synopsis of guidelines used to determine whether or not an item is to be capitalized.

Criteria for Capitalization

For the purpose of this policy, a "capital asset" must be capitalized if they meet the following criteria:

- The expected useful life is longer than one year.
- The asset has at least a unit cost of \$5,000.00 or more.
- Expenditures that materially add to the value or prolong the life of existing equipment will be considered capital assets and will be appropriately capitalized.

APPENDIX

- The item belongs to one of the general classes of assets as defined by general accounting terms.
- Land (all land capitalized regardless of cost)
- Buildings and Building Improvements
- Equipment
- Improvements other than Buildings
- Infrastructure assets

Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

A capitalization threshold is the cost established by the Director of Finance that must be met or exceeded if an asset is to be recorded and depreciated as a capital asset. The capitalization threshold is based on the cost of a single asset. Assets that do not meet the capitalization threshold will be recorded as expenditures or expenses. **For the purposes of property control (insurance, security, etc.), the Director of Finance and/or department heads may develop and maintain the appropriate record keeping system(s) to account for assets which do not meet the capitalization threshold.** Some circumstances, assets with a unit cost less than \$5,000 may be capitalized if they are part of a large project or renovation or if the improvement added to the value or prolonged the life of the asset. This determination will be made by the Finance and Accounting Department at the time of the initial request for purchase of the asset.

Useful Lives and Thresholds of Capital Assets

Class	Asset	Capitalization Life (Yrs.)	Threshold (\$)
Land	Land and Site Improvements	Inexhaustible	Any Value
Buildings	Buildings	50	50,000
Buildings	Building Improvements	10-50	10,000
Equipment	Accounting Systems	5-10	5,000
Equipment	Construction Machinery	10	5,000
Equipment	Misc. Equipment	5-10	5,000
Equipment	Fire Fighter Apparatus	10	5,000

Equipment	Computer Hardware and Software	5	5,000
Improvements	Fences, Trails, etc.	20	20,000
Improvements	Docks	10	20,000
Improvements	Dredging	10	50,000
Improvements	Parks and Playgrounds	20	50,000
Improvements	Swimming Pools	20	50,000
Infrastructure	Bridges & Tunnels	50	100,000
Infrastructure	Curbs & Sidewalks	50	50,000
Infrastructure	Drainage	50	100,000
Infrastructure	Parking Lots	25	20,000
Infrastructure	Lift Stations	15	20,000
Infrastructure	Sewer	50	100,000
Infrastructure	Streets (Primary)	50	100,000
Infrastructure	Streets (Secondary)	40	100,000
Infrastructure	Traffic Signals and Signs	25	50,000

Accounting for Capital Assets

City owned land, buildings, and infrastructure will be segregated from furniture and equipment in separate accounts. The City will follow the new GASB 34 guidelines as it maintains Capital Asset Records of the City. Proper insurance coverage must be maintained by the City for all premises, furniture, and equipment. Coverage amounts will be reviewed yearly by a designated officer of the City and presented to the City Council for approval.

It is the responsibility of the Finance and Accounting Department to record the costs of capitalized assets acquired and to maintain accurate inventory and depreciation records. Capital assets that meet the minimum capitalization threshold will be recorded at historical cost and depreciated on a straight-line method for financial statement purposes. Entries to record depreciation on new purchases will be calculated and posted at fiscal year-end. Donated capital assets will be recorded at their estimated fair value at the time of acquisition, including any ancillary charges. Property will be recorded at historical cost unless there has been a permanent loss of value that should be reflected in the capital asset accounts. The value will usually include costs related to acquisition including freight, delivery, training, and installation.

APPENDIX

Construction in Progress (CIP)

Should time required to complete a project extend past the close of any accounting period, it will be placed in (CIP) and not capitalized until project is complete.

Capital Leases

All policies and procedures mentioned above also apply to capitalized leases. All lease purchases and/or agreements must be in compliance with all applicable laws and regulations. Any operating leases which will not be capitalized will be approved by the Mayor. All copies of lease agreements should be maintained by the City Secretary and Director of Finance. Capital leases will be recorded on the books and will be accounted for in accordance with Generally Accepted Accounting Principles as it applies to municipalities.

Fixed Asset Components

An **addition** is a new and separate asset or an extension of an existing asset. All assets will be added according to the thresholds established at the time of acquisition. **Improvements** are added based on the thresholds established as long as it seems reasonable that the improvement adds value to the existing asset. Infrastructure improvements will be added after consultation from our City Engineer to obtain the value that was added taking into consideration of any disposals that may have occurred during the construction.



**Resolution of the City of Port Lavaca, Texas
No. R-071017-1**

**A RESOLUTION ADOPTING A FIVE YEAR CAPITAL IMPROVEMENT
PROGRAM (CIP) IN COMPLIANCE WITH THE CITY CHARTER**

WHEREAS the City Charter requires the City Manager to submit a plan for capital improvement covering the succeeding five years and proposed method of financing to the City Council prior to the beginning of each budget year; and,

WHEREAS the City Manager submitted a Five Year Capital Program to the City Council on July 2, 2016 in compliance with the City Charter and,

WHEREAS the City Council has reviewed the Five Year Capital Program, found it to be in compliance with all City Charter and believes its approval by resolution is in the best interest of Port Lavaca residents.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT LAVACA, TEXAS:

THAT the Five Year Capital Program (October 1, 2017 – September 30, 2022), a copy of which is attached hereto and incorporated in the Fiscal Year Budget 2017-2018, is hereby adopted in compliance with the City of Port Lavaca Home Rule Charter.

PASSED and APPROVED this 10th day of July 2017.

Long-Term Financial Planning OVERVIEW

The City must take into consideration many different facets when trying to plan for the future. The City's first step was with the adoption of a Strategic Plan in 2006. Next, the City implemented a Five Year Capital Plan. This was an effort to look at the "big ticket" items and determine what funding sources would be needed for all the planned projects for the next five years. Revenue assumptions were then developed. The City's Strategic Plan was again updated in 2012 along with the Council's associated goal statements. These statements have provided staff with a future picture of desired outcomes that the staff can continually aim towards. This enabled departmental business plans to be linked to the "big picture." **In 2016, the City adopted the City's Comprehensive Master Plan. Through this plan the City will be able to validate all its short term plans against the City's vision.**

The City maintains a strong reserve (savings) to be prepared for economic downturns and for natural disasters. The City has refinanced many bond issues to take advantage of opportunities in the market place. This strategy has resulted in some significant savings that will help during any future economic downturns. The City has been able to maintain service levels, provide employee salary increases and continue with large capital projects without dipping below our policy reserve requirements. The City has been in a slow growth pattern for many years which positions the City to carefully plan for the future. The City is now ready to "braid" all this information into one Comprehensive Plan—Vision Port Lavaca! This 2017-2018 budget provides for solid action plans that were recommended in Year 1 and Year 2.

COMPONENTS OF LONG TERM PLANNING

Vision, Mission and Strategic Plan

Information on the City's Strategic Plan can be found in the "City Profile" section of this document.

Demographic and Economic Profile

Population

Port Lavaca has experienced relatively slow growth over the last decade, with less than 800 people moving into the community. This may begin to change with the increase in petrochemical refining capacity and the resulting growth in traffic through area highways, ports and the Gulf IntraCoastal Waterway.

Table 1 Population Growth

	2000	2010	2016 (estimate)
Port Lavaca	12,003	12,248	12,776
Calhoun County	20,647	21,381	21,609

Source: US Census, ESRI Business Analyst

Developing population projections can be a challenge because so many external factors influence what may happen. As mentioned, growth in the new refining needs may lead to increased growth in Port Lavaca due to new jobs and additional traffic through the Port. It will be critical to monitor population changes to ensure the City is able to manage growth with adequate infrastructure and services. As the table below indicates, different sources have very different expectations for growth. The Texas Water Development Board tends to have higher projections than other sources, so it is likely that Port Lavaca will not experience as rapid of growth as indicated.

Port Lavaca's population has more or less grown in line with the population of Calhoun County as a whole, so it is likely that the City can continue to see slow, but steady growth as Calhoun County continues to grow.

Table 2 Population Projection

	2016 (estimate)	2020 Texas State Data Center	2020 Texas Water Development Board	2030 Texas State Data Center	2030 Texas Water Development Board
Port Lavaca	12,389	NA	13,770	NA	15,391
Calhoun County	22,132	22,648	24,037	23,795	26,866

Source: Texas Water Development Board www.twdb.state.tx.gov and Texas State Data Center www.osd.texas.gov

Ethnicity

Port Lavaca has a significantly higher Hispanic population than the rest of Texas (57% vs 38%). The Hispanic population is expected to continue growing rapidly, so it can be expected that Port Lavaca will see the Hispanic population continue to increase over time. In Census data, Hispanic is considered an Ethnicity, not a race. This means the numbers below will not add up to 100% as individuals can identify as White and Hispanic, etc.

Table 3 2012 Race and Ethnicity

	Count	Percent
White Alone	9,512	76.9%
Black Alone	511	4.1%
American Indian	75	0.6%
Asian	635	5.1%
Pacific Islander	6	0.0%
Other	1,350	10.9%
2 or more Races	280	2.3%
Hispanic (any race)	7,037	56.9%

Source: US Census www.census.gov, ESRI Business Analyst

Age

Port Lavaca is fortunate to have nearly half of its population of prime employment age, and a fairly young median age. This indicates that there are likely many available employees for any future employment opportunities. The challenge will be to match potential jobs with education and training for the workforce. Given the slow expected growth, an aging population can be expected, with the need for increased services for that population.

APPENDIX

Table 4 Age

	Count	Percent
0 – 4	960	7.8%
5 – 9	944	7.6%
10 – 14	953	7.7%
15 – 19	988	8.0%
20 – 24	793	6.4%
25 – 34	1,525	12.3%
35 – 44	1,503	12.2%
44 – 54	1,658	13.4%
55 – 64	1,343	10.9%
65 – 74	928	7.5%
75 – 84	598	4.8%
85+	174	1.4%
Median Age	35.1	

Source: ESRI Business Analyst

Income and Employment

Port Lavaca lags the State in median income (\$42,712 vs. \$47,622). While Calhoun County has a significant percentage of employees in manufacturing jobs (see Table 6) these may be lower skilled jobs with a lower wage. In addition, within the City of Port Lavaca, there is a preponderance of retail and service jobs, which tend to have a lower salary. Data for actual employment numbers in each sector is only available at the County level from the Bureau of Labor Statistics. One surprising indicator is that the BLS indicates only 8,600 jobs in the County. This means that many residents have to leave the County to find employment. This creates an opportunity for economic development as many of these workers may choose to take a job closer to home if it were available. This becomes a resource when recruiting prospective businesses.

Table 5 Income by Household

	Count	Percent
< \$15,000	1,000	23.5%
\$15,000 - \$24,999	459	10.8%
\$25,000 - \$34,999	488	11.5%
\$35,000 - \$49,999	498	11.7%
\$50,000 - \$74,999	780	18.3%
\$75,000 - \$99,999	402	9.5%
\$100,000 - \$149,999	403	9.5%
\$150,000 - \$199,000	190	4.5%
\$200,000+	33	0.8%
Median Household Income	\$39,415	

Source: ESRI Business Analyst

Table6 Employment by Sector for Calhoun County

	Count	Percent
Total, All Industries	8,605	100%
Natural Resources & Mining	168	1.95%
Construction	1,790	20.8%
Manufacturing	3,225	37.48%

Trade, Transportation and Utilities	1,051	12.21%
Information	41	0.48%
Financial Activities	288	3.35%
Professional and Business Services	771	8.96%
Education and Health Services	410	4.76%
Leisure and Hospitality	701	8.15%
Other Services	160	1.86%
Unclassified	2	0.02%

Source: Bureau of Labor Statistics www.bls.gov

Table 7 has employment information for Port Lavaca, including number of businesses and employees by NAICS code. NAICS code is the standard identifier for business type. It shows that the City has a very high percentage of workers in service and retail jobs.

Table 7 Employment by NAICS code for Port Lavaca

	Businesses	Employees	Employee %
Total, All Industries	588	4,123	100%
Ag, Forestry, Fishing	10	14	0.3%
Mining	3	9	0.2%
Utilities	1	4	0.1%
Construction	33	580	14.1%
Manufacturing	15	304	7.4%
Wholesale Trade	18	102	2.5%
Retail Trade	91	670	16.3%
Transportation & Warehousing	15	106	2.6%
Information	7	39	0.9%
Finance & Insurance	23	135	3.3%
Real Estate	25	74	1.8%
Professional Services	46	145	3.5%
Administrative and Waste Services	92	180	4.4%
Education	12	449	10.9%
Arts, Entertainment, & Recreation	9	27	0.7%
Accommodation & Food Services	46	162	3.9%
Other Services	79	244	5.9%
Public Administration	23	574	13.9%

Source: Bureau of Labor Statistics www.bls.gov

Calhoun County is fortunate to have a diversity of major employers, providing a range of job opportunities with various skill sets and workforce needs. The largest employers within the County include:

- Formosa Plastics
- Inteplast Group

APPENDIX

- Calhoun County ISD
- Dow Chemical
- Orion Marine Group
- Calhoun County
- Memorial Medical Center
- Seadrift Coke
- INEOS Nitriles
- HEB Grocery

Housing

Housing has been a huge challenge, especially with slow growth. Developers are often hesitant to invest due to a limited demand, leaving potential residents with limited options for housing. This can be a disadvantage when attempting to recruit new businesses, as employers may be unwilling to relocate if they are concerned employees will be unable to secure appropriate housing.

Table 8 2010 Housing Occupancy

	Count	Percent
Total	4,860	100%
Occupied	4,224	86.9%
Owner	2,609	53.7%
Renter	1,615	33.2%
Vacant	636	13.1%

Source: 2010 US Census

Port Lavaca has a significantly higher percentage of for rent homes than is typical in most communities. This may indicate a transient community, which can create a challenge in getting citizen engagement and participation in the community. It is also an indication of a weak housing market, as residents are unable to sell their homes, so they rent them instead. As indicated in Table 9, there are a significant number of unoccupied homes that are not for sale, rent or for seasonal use. This can create yet another challenge if these homes are not maintained. They can become not just a public health and safety issue, but also negatively impact values on surrounding properties. The City will have to develop a strategy to address this challenge.

Table 9 2010 Vacancy Status

	Count	Percent
Total	636	100%
For Rent	283	44.5%
For Rent – Not Occupied	3	0.5%
For Sale Only	56	8.8%
Sold – Not Occupied	10	1.6%
Seasonal Use	42	6.6%
Migrant Workers	8	1.3%
Other Vacant	234	36.8%

Source: 2010 US Census

The median home price in Port Lavaca is \$98,372, which puts a median priced home barely in reach for a family making the median income. This is another factor in the high percentage of renters in the community. Residents are unable to save enough money for a down payment and would struggle to pay the mortgage, taxes, and upkeep on a home.

Table10 2012 Housing Values for Owner Occupied Units

	Count	Percent
Total	2,704	100%
<\$50,000	312	11.5%
\$50,000 - \$99,999	1,075	39.8%
\$100,000 - \$149,999	659	24.4%
\$150,000 - \$199,999	351	13.0%
\$200,000 - \$249,999	168	6.2%
\$250,000 - \$299,999	79	2.9%
\$300,000 - \$399,999	42	1.6%
\$400,000 - \$499,999	16	0.6%
\$500,000 - \$749,999	2	0.1%
➤ \$750,000	0	0
Median Value	\$98,372	

Source: ESRI Business Analyst

Education

Lack of education is a challenge for Port Lavaca. Less than 20% of the population has a college degree, which can be a limiting factor in attracting new business.

Table 11 Educational Attainment 25 years+

	Count
Total Pop 25+	7,287
Less than 9th grade	841
Some HS, no diploma	1,048
HS Degree	2,288
Some College	1,700
Associates Degree	341
Bachelors Degree	776
Graduate degree	293

Source: US Census American Community Survey

Calhoun County Independent School District's (CCISD) campuses are located in the beautiful, coastal communities of Port Lavaca, Seadrift and Port O'Connor. CCISD's assets include award-winning academics, meaningful extracurricular activities, outstanding teachers and staff, committed parents and students, supportive community, dedicated volunteers and strategic partnerships.

APPENDIX

In the most recent school year, all CCISD campuses “met standard,” which is the highest accountability rating available from the Texas Educational Agency. Additionally, TEA recognized multiple CCISD campuses with distinction designations and Port O’Connor Elementary was named a High Performing and High Progress School. The Calhoun High School UIL academic team has won the district competition nine out of the last ten years. From academics, to athletics, to fine arts, CCISD teams and individuals are typically successful in advancing past the district level of competition. Currently, enrollment at CCISD is 3,896.

The Texas Comptroller has recognized CCISD (at the Platinum level) for financial integrity and transparency. In 2013, Calhoun County voters approved a \$65 million bond to update many areas within CCISD, including safety and security enhancements, facility renovations, technology and transportation. Additionally, the bond supports the construction of a new middle school facility.

CCISD has a strong and growing Career and Technical Education program whose goal is to provide challenging academic standards and relevant technical knowledge and skills reflective of the community's workforce needs. CCISD partners with Victoria College to allow students to earn both high school and college credit for workforce classes. While in high school students also have the opportunity to earn various industry-recognized certificates including NCCER Core, Welding and Millwright, as well as Microsoft Office Specialist and the National Restaurant Association's ServSafe. CCISD is actively working to add classes and certifications in the healthcare industry and Instrumentation & Electrical Technicians.

CCISD also partners with Victoria College to offer college credit courses for students via dual-enrollment, accreditation and credit by exam. Victoria College’s main campus is 30 miles away in Victoria and offers a full range of higher education opportunities.

Victoria College offers continuing education courses in Port Lavaca that provide a wide range of vocational and technical training. This includes welding, pipefitting, millwright and electrical training. There is also a program that provides training for Medical Assisting, Nurse Aide and Phlebotomy.

In the most recent school year, Calhoun County ISD was rated Recognized, which is the second highest rating by the Texas Education Agency. This is strength for the community, as many potential residents will make their residency decision based on the school rankings. Enrollment for 2011 was 4,229. A strong school system can be the foundation for future economic growth as a quality workforce is developed over time.

Victoria College has a campus in Port Lavaca that provides a wide range of vocational and technical training. This includes welding, pipefitting and electrical training. There is also a program for medical training that will provide training for Medical Assisting, Nurse Aide, and Phlebotomy. The ISD also partners with Victoria College to offer college credit courses for students. The main campus is 30 miles away in Victoria and offers a full range of higher education opportunities.

Taxes

The majority of funding for local governments comes from property taxes and sales tax. Property taxes are collected by a number of entities, with the City, County and School District being the primary drivers. In addition, there are a number of special districts that collect taxes in all or part of the County. These districts provide specific services and collect taxes to be used within that district's boundaries on approved projects. Table 12 provides an overview of the taxing districts and the basic rate. Specific information on exemptions, etc. can be found at the County Appraisal website.

Table 12 Property Tax Rates and Entities 2016

	Rate / \$100
Calhoun County	0.4900
City of Seadrift	0.5000
City of Point Comfort	0.9156
Port Lavaca	0.7900
Calhoun County ISD	1.2936
Calhoun Port Authority	0.0025
WCID #1	0.0565
LaSalle WCID #1A	0.5700
Drainage District #6	0.0320
Drainage District #8	0.2964
Drainage District #10	0.1957
Drainage District #11	0.1719
Port O'Connor Improvement District	0.3700
Port O'Connor MUD Defined Area #1	0.6300
Groundwater Conservation District	0.0100

Source: Calhoun County CAD

The Sales Tax in Port Lavaca is the State maximum of 8.25 percent. Of this, 6.25 percent goes to the State of Texas, while the remaining is divided between the City and County. Calhoun County collects 0.5 cent, leaving 1.5 cents for the City. The City has seen steady growth in sales receipts since the economic downturn in 2008 and receipts have finally regained the level they were in 2008. These figures are shown by calendar year, rather than fiscal year, so they may be different than City records.

Table 13 Gross Retail Sales

	Gross Sales	Amount Subject to Sales Tax	Local Tax Collections	Outlets
2008	\$317,343,030	\$122,226,521	\$2,463,616	457
2009	\$276,253,883	\$107,500,475	\$2,138,861	457
2010	\$303,916,649	\$113,337,193	\$2,295,270	483
2011	\$305,859,653	\$116,507,162	\$2,338,272	511
2012	\$314,659,048	\$124,221,415	\$2,361,925	500
2013	\$329,823,471	\$131,090,887	\$2,437,272	479
2014	\$347,147,269	\$140,095,491	\$2,490,136	467

Source: Texas Comptroller Office

APPENDIX

In 2015, the City hired The Retail Coach to update a detailed Marketing Profile of the community. This report has extensive details on the existing retail environment in Port Lavaca. Rather than recreating the wheel in this report, it is recommended the City review this report for details on the retail marketplace.

Hotel and Motel Taxes

Hotels, motels and bed and breakfast establishments are levied a Hotel / Motel tax. This tax is intended to be used on projects that will put 'heads in beds', which means projects need to promote tourism in the community. This can include marketing, festivals and events, and similar projects. In 2015-2016, the City had 11 hotel properties and collected \$403,714 in hotel sales tax. This is **decrease** from the receipts from the same time frame in 2014-2015 which was \$515,635. However, this was attributed to collection of back taxes in 2014. Comparing hotel receipts from prior years indicates that Port Lavaca is seeing solid economic growth. It will be important to focus on diversifying the economy and adding higher wages and primary employment to supplement the growth in the retail and service economy.

Conclusion

Port Lavaca is a community with the opportunity to create its own future. It has a prime location to grow existing refining operations while having the land and workforce development capabilities to attract new plants. The availability of deep water ports along with Port Lavaca's proximity to the Intracoastal waterway is resulting in barge and freight traffic to the Gulf. It has a strong quality of life with many recreational and cultural amenities. It has seen continued economic growth with increased sales and hotel tax receipts over time. The challenge we face for Port Lavaca is to develop a strong, well trained workforce that can serve as the basis for economic growth. Rather than being a bedroom community for Victoria, Port Lavaca is focusing its attention on supporting existing businesses and building a strong workforce to attract new primary employers to serve the community.

Glossary of Terms

Accrual Basis – The basis of accounting where transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Taxes – Commonly referred to as property taxes. Charges levied on all property, real personal, mixed tangible, intangible, annexations, additions and improvements to property located within the taxing unit's jurisdiction. These levies are based on the property's assessed value and the tax rate.

Appropriation – An authorization made by the legislative body to make expenditures and incur obligations for the City.

Assessed Value – A value that is established on real estate or other property as a basis for levying property taxes.

Asset – Resources owned or held which have monetary value that can be used to cover or be applied to cover liabilities.

Audit – A comprehensive review of an organizations financial accounts and records and the utilization of resources. An annual audit is conducted by a certified public accountant who concludes the audit with a Comprehensive Annual Financial Report also referred to as a CAFR.

Balanced Budget – Annual financial plan in which expenses do not exceed revenues and carry-over fund balance.

Basis of Accounting – The method of accounting used to recognize revenues, expenses, expenditures and transfers, and the related assets and liabilities.

Bond – A written promise to pay a specified sum of money (principal) at a specified date or dates in the future (maturity date), and carrying interest at a specified rate, usually paid periodically. The most common types of bonds are general obligation and revenue bonds. Bonds are frequently used for construction of large capital projects such as buildings, streets, and water and sewer improvements.

Budget – A financial plan for a specified period of time of projected resources and proposed expenditures.

Budget Calendar – A schedule of key dates that the City follows in the preparation and adoption of the City's budget.

Budget Year – From October 1st through September 30th, is the same as the fiscal year.

CAFR – Comprehensive Annual Financial Report.

APPENDIX

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

Capital Program – A five year plan that outlines the capital projects and includes information regarding funding, project description and scheduling.

Cash Basis – A basis of accounting under which transactions are recorded when cash is received or disbursed.

Certificate of Obligation (CO's) – Legal debt instruments used to finance capital improvement projects. CO's are backed by the credit of the government entity and are fully payable from a property tax levy. CO's differ from general obligation debt in that they are approved by the City Council and are not voter approved.

Contingency – An appropriation reserve set aside for emergencies or unforeseen expenditures not budgeted.

Current Taxes – Taxes that are levied and due within the current year.

Debt Service Fund – A fund established to account for payment of principal and interest on outstanding bonds when due.

Delinquent Taxes – Property taxes that remain unpaid on and after the due date. Delinquent taxes also incur penalties and interest at specified rates set by law.

Department – A functional group aimed at accomplishing a major service or program using related activities.

Depreciation – The allocation of the cost of a fixed asset over the estimated service life of that asset.

Division - A division is a separately budgeted segment of the department.

Effectiveness – A program performance indicator that measures the quality of the program outputs.

Effective Tax Rate – The rate that produced the same effect in terms of the total amount of taxes last year using the assessed valuation in the current year.

Encumbrance – Appropriated funds committed to purchase a good or service that has not been performed or executed. After the receipt or performance of goods or service the commitment becomes an account payable.

Enterprise Fund – A fund that operates like a business with the intent that the costs of providing the services will be recovered through user chargers such as water and sewer charges.

Expenditure – This term refers to total funds paid or to be paid for an asset or goods or services regardless whether the expense has been paid or unpaid.

Expense – Charges incurred, whether paid or unpaid, for operation, maintenance, interest or other charges within the current period.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Port Lavaca has specified the fiscal year as beginning October 1 and ending September 30.

Fixed Assets – Assets of a long-term character which are intended to be held or used, such as buildings, machinery, furniture, equipment and land.

Full-Time – The 40 hours per week that constitutes a regular full-time position.

Fund – Separate accounting entities with their own resources, budgets and accounts for recording all financing transactions for specific activities or government functions.

Fund Balance – The difference between fund assets and fund liabilities, excess being a surplus and a shortfall being a deficit.

GAAP – General Accepted Accounting Principles.

GBRA – Guadalupe Blanco River Authority.

General Fund – The fund used to account for all financial resources and activities except for those required to be in another fund.

General Obligation Bonds – Voter approved bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The Debt Service Fund is usually used to service and pay the debt issued. These bonds are backed by the full faith and credit of the City.

Goals – Generalized statements of where an organization desires to be at some future time with regard to certain operating elements. (e.g. financial conditions, service levels provided, etc.)

Grants – Contributions or gifts of cash or other assets from another government or entity to be used for a specific purpose, activity or facility.

Interfund Transfers – Amounts transferred from one fund to another.

Infrastructure – Substructure or underlying foundation of the City. (e.g. streets, utility lines, water and wastewater treatment facilities, etc.)

Legal Debt Margin – Actual amount of tax-secured debt service at the end of the fiscal year.

APPENDIX

Legal Debt Service Limit – The assessed value of the tax roll multiplied by the limit on amount designated for debt service per \$100 assessed valuation

Modified Accrual Basis – This method of accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received the exception being principal and interest on long-term debt which are generally recognized when due.

Operating Budget – A plan of current year financing activities including expenditures and the proposed means of funding them.

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

Policy – A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

Property Tax – Taxes that are levied on both real and personal property according to the property's assessed valuation and tax rate.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is therefore, not available for general appropriation.

Retained Earnings – An equity account reflecting the accumulated earnings of a proprietary, or enterprise fund, or internal service fund.

Revenue – Funds received as income. It includes such items as tax payments, fees from specific services, fines, interest income, franchise fees, etc.

Revenue Bonds – Bonds for which principal and interest are paid from an Enterprise or Proprietary Fund.

Sales Tax – A general "sales tax" is levied on all persons and businesses selling merchandise within the City limits on retail items.

SCADA – Supervisory and Control Data Acquisition.

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. (e.g. Hotel/Motel)

Strategic Plan – A collectively supported vision of the City’s future including observations regarding the potential effects of various operating decisions.

Tax Base – Certified by the Tax Appraisal District the total taxable value of all real and personal property within the City as of January 1st of each year.

Tax Levy – The product of the tax rate per one hundred dollars multiplied by the tax base.

Tax Rate – The amount of tax levied against each \$100 of taxable value.

Tax Roll – The official list showing the amount of taxes levied against each taxpayer or property.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed by the government for the common benefit of the public it serves.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.

Working Capital – The excess of current assets over current liabilities.

Acronyms

A/P – Accounts Payable

CAFR – Comprehensive Annual Financial Report (Audit)

CDBG – Community Development Block Grant

CCAD – Calhoun County Appraisal District

CCRWSS – Calhoun County Rural Water Supply System

CIP – Capital Improvement Plan

C.O. – Certificates of Obligation

COG – Council of Governments

CY – Cubic Yard

ED – Economic Development

EPA – Environmental Protection Agency

ETJ – Extra Territorial Jurisdiction

FARF – Fixed Asset Replacement Fund

FASB – Financial Accounting Standards Board

FEMA – Federal Emergency Management Administration

APPENDIX

FICA – Federal Insurance Contribution Act
FTE – Full-Time Equivalent
FY – Fiscal Year
GAAFR – Governmental Accounting, Auditing and Financial Reporting
GAAP – Generally Accepted Accounting Principals
GASB – Governmental Accounting Standards Board
GBRA – Guadalupe-Blanco River Authority
GF – General Fund
GFOA – Government Finance Officers Association
GIS – Geographical Information Systems
G.O. – General Obligation
GPD – Gallons per Day
HOT – Hotel Occupancy Tax
HR – Human Resources
I & S – Interest and Sinking
IT – Information Technology
LF – Linear Foot
MGD – Millions of Gallons per Day
PD – Police Department
RFP – Request for Proposal
RFQ – Request for Qualifications
ROW – Right of Way
RV – Recreational Vehicle
SCADA – System Control and Data Acquisition
TCEQ – Texas Commission on Environmental Quality
TML – Texas Municipal League
TMRS – Texas Municipal Retirement System
TWC – Texas Workforce Commission
TWDB – Texas Water Development Board
TXDOT – Texas Department of Transportation
WET – Whole Effluent Toxicity

WWTP – Wastewater Treatment Plant

YMCA – Young Men's Christian Association

Y.O.U. – Youth Orientation and Understanding

APPENDIX

INDEX

A

ACRONYMS.....	215
ANIMAL CONTROL.....	64
APPENDIX.....	173

B

BAUER CENTER.....	72
BEACH FUND DEPARTMENTAL SUMMARY.....	93
BEACH FUND EXPENDITURES.....	92
BEACH FUND REVENUE.....	90
BEACH OPERATIONS.....	93
BUDGETARY & FINANCIAL MANAGEMENT POLICIES.....	184
BUDGETARY FUND STRUCTURE.....	25
BUDGETARY PROCESS AND GUIDELINES.....	173
BUDGET MESSAGE.....	1
BUDGET ORDINANCE.....	181
BUDGET PLANNING CALENDAR.....	174
BUDGET SUMMARIES.....	25
BUILDING SECURITY FUND.....	105

C

CAPITAL.....	115
CAPITAL ASSET POLICY.....	195
CAPITAL IMPROVEMENT PLAN.....	115
CHANGES IN FUND BALANCE/WORKING CAPITAL	27
CITY COUNCIL	42
CITY HALL.....	57
CITY OFFICIALS.....	17
CITY MANAGER.....	44
CITY PROFILE.....	9
CITY SECRETARY.....	46
CITY WIDE DEBT.....	131
CODE ENFORCEMENT.....	66
COMBINED BUDGET OVERVIEW.....	26
COMBINED REVENUE AND EXPENDITURES SUMMARY.....	28
COMPENSATION AND STAFFING PLAN.....	200
COURT TECHNOLOGY FUND.....	111

D

DEMOGRAPHIC OVERVIEW.....	23
DEPARTMENTAL SUMMARIES.....	42

E

ECONOMIC DEVELOPMENT.....	52
ECONOMIC DEVELOPMENT FUND.....	107
ELECTED OFFICIALS.....	9
ENTERPRISE AND SPECIAL REVENUE FUNDS.....	35
ENTERPRISE FUNDS.....	75

F

FINANCE.....	54
FIRE.....	61
FIVE YEAR CAPITAL IMPROVEMENT PLAN SUMMARY	116
FORFEITURE FUND.....	103

G

GENERAL FUND	37
GENERAL FUND EXPENDITURES BY FUNCTION.....	40
GENERAL FUND REVENUE.....	31, 37
GLOSSARY OF TERMS.....	211

H

HISTORY OF PORT LAVACA	19
HOTEL/MOTEL FUND.....	101
HUMAN RESOURCES.....	48

I

INVESTMENT POLICY SUMMARY.....	194
--------------------------------	-----

J

JUVENILE CASE MANAGER FUND.....	113
---------------------------------	-----

K

L

LONG-TERM DEBT.....	131
LONG-TERM FINANCIAL PLANNING.....	202

M

MAINTENANCE.....	83
MISSION AND VISION.....	11
MUNICIPAL COURT.....	50

N

NON-DEPARTMENTAL.....	74, 87
-----------------------	--------

O

OPERATING CAPITAL OUTLAY BY FUNDS.....	128
ORGANIZATIONAL CHART.....	18
OUTSTANDING DEBT ISSUE BY SERIES.....	137

P

PARKS.....	70
POLICE.....	58
PORT COMMISSION FUND DEPARTMENTAL SUMMARY.....	99
PORT COMMISSION FUND EXPENDITURES	98
PORT COMMISSION FUND REVENUE.....	96
PORT COMMISSION OPERATIONS.....	99
PORT COMMISSION – SUPPORTED DEBT.....	136

APPENDIX

PROPERTY TAX SUPPORTED DEBT.....	132
PUBLIC UTILITY EXPENDITURES BY FUNCTION.....	78
PUBLIC UTILITY FUND DEPARTMENTAL SUMMARIES.....	80
PUBLIC UTILITY FUND REVENUE.....	76
PUBLIC UTILITY FUND- SUPPORTED DEBT.....	133

Q

R

REDFLEX TRAFFIC FUND.....	109
RESOLUTION ADOPTING A FIVE YEAR CAPITAL IMPROVEMENT PROGRAM.....	199
REVENUE ASSUMPTION AND TRENDS.....	31

S

SNAPSHOT OF PORT LAVACA TODAY.....	21
SPECIAL REVENUE FUNDS.....	101
STATISTICAL INFORMATION.....	139
STRATEGIC PLAN AND GOALS.....	12
STREETS.....	68
SUMMARY DESCRIPTION OF THE BUDGET PROCESS.....	175

T

2004 CERTIFICATES OF OBLIGATION.....	135
2008 CERTIFICATES OF OBLIGATION.....	136
2007 COMBINATION TAX AND REVENUE CERTIFICATE OF OBLIGATION.....	133
2007 GENERAL OBLIGATION REFUNDING BONDS.....	133
2011 GENERAL OBLIGATION REFUNDING BONDS.....	134
2012 GENERAL OBLIGATION REFUNDING BOND.....	132
2015-2016 PROJECT DETAILS.....	118
TABLE OF CONTENTS.....	iii
TAX RATE ORDINANCE.....	182

U

UTILITY BILLING.....	80
----------------------	----

V

W

WASTEWATER.....	85
-----------------	----

X

Y

Z