

CITY OF PORT LAVACA, TEXAS "TREASURE"



ANNUAL BUDGET

2018-2019

CITY OF PORT LAVACA, TEXAS

ANNUAL OPERATING BUDGET

FOR FISCAL YEAR 2018-2019

If CITY OF PORT LAVACA adopts a 2018 tax rate equal to the effective tax rate of 0.780800 per \$100 of value, taxes would increase compared to 2017 taxes by \$34,417.

City Council Voted on September 10, 2018

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	Aye	Aye	Aye
Jerry Smith	Aye	Aye	Aye
Tim Dent	Aye	Aye	Aye
Jan Reagan	Aye	Aye	Aye
Rosie Padron	Absent	Absent	Absent
Jim Ward	Aye	Aye	Aye

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

Tax Rate Information	Adopted FY 2017-2018	Adopted FY 2018-2019
Property Tax Rate	.7944/\$100	.7944/\$100
Effective Rate	.7944/\$100	.7808/\$100
Effective M&O Tax Rate	.7200/\$100	.7213/\$100
Debt Rate	.0744/\$100	.0731/\$100
Rollback Tax Rate	1.0529/\$100	1.0586/\$100

Debt service requirements for the City of Port Lavaca are currently \$.0731 of the current **adopted** property tax rate of **\$.7944**. Even though the City has three outstanding general obligation debt issues, the 2012 is the only issue paid by property taxes. At the end of Fiscal Year 2018-2019, outstanding general obligation bond and certificates of obligation bonds will be \$5,085,721 however, only \$1,361,790 is currently supported by property taxes.

The 18-19 Debt Service Requirement to be paid by property taxes is \$329,537. See Debt rate (.0731) requirement above.

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.

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Contributors

Inside Back Cover

Mayor and Council Members
City of Port Lavaca

Dear Mayor and Council Members,

As a long-time coastal resident, I am exhilarated to become a part of the leadership team in Port Lavaca. After much work with the Finance Department, we present this balanced budget for the 2018 – 2019 Fiscal Year (FY). The following document reflects a General Fund in the amount of \$10.1 million with no increase in taxes and continued service and municipal services provided to the Port Lavaca citizenry.



It has been a challenging year for the City. We approach the anniversary of Hurricane Harvey and are deeply invested in recovery efforts while continuing to provide needed services and address capital projects. Port Lavaca has been fortunate to be led by elected officials that have continuously maintained a strong budget reserve. These funds have enabled the City to afford recovery efforts that would otherwise have not occurred. One benefit of the recovery is the local investment in property improvements throughout the City that has resulted in home improvements and increased property values.

The FY 2018 – 2019 budget addresses the means for positive and structured growth that will benefit the citizens of Port Lavaca. Recent salary surveys show that employee compensation is well under the local and regional average. The first step in a multiyear effort was taken to improve incomes for city employees. These efforts will continue to bring employee pay to a competitive level.

The long term Comprehensive Plan and a five year Capital Improvement Plan will remain the foundation for physical improvements that will enhance the built environment and the quality of life for the citizens of Port Lavaca.

The FY 2018 – 2019 budget is the means to recognize the City's movement towards a resilient and sustainable community. My effort is to focus on investments in manpower and amenities in the City of Port Lavaca as we continue to reach our vision as the Paradise on the Bay.

William A. DiLibero
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





**CITY OF PORT LAVACA
ELECTED OFFICIALS 2018-2019**

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 2018-2019



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

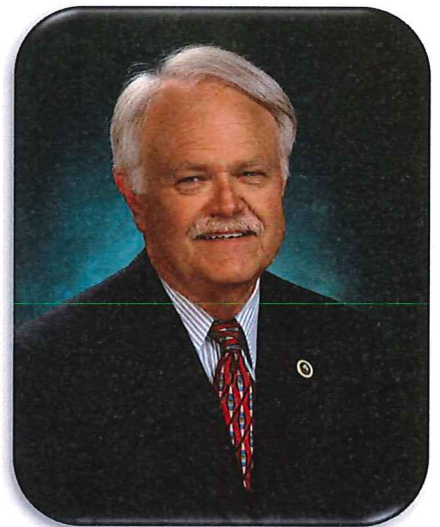
The Mayor and the City Council envision a friendly town on Lavaca Bay where economic and recreational opportunities abound, providing for a wonderful quality of life for both citizens and tourists, rich in history and looking toward a vibrant future!



Rosie Padron
Councilmember, District 4



James Ward
Councilmember, District 5
Mayor Pro-Tem

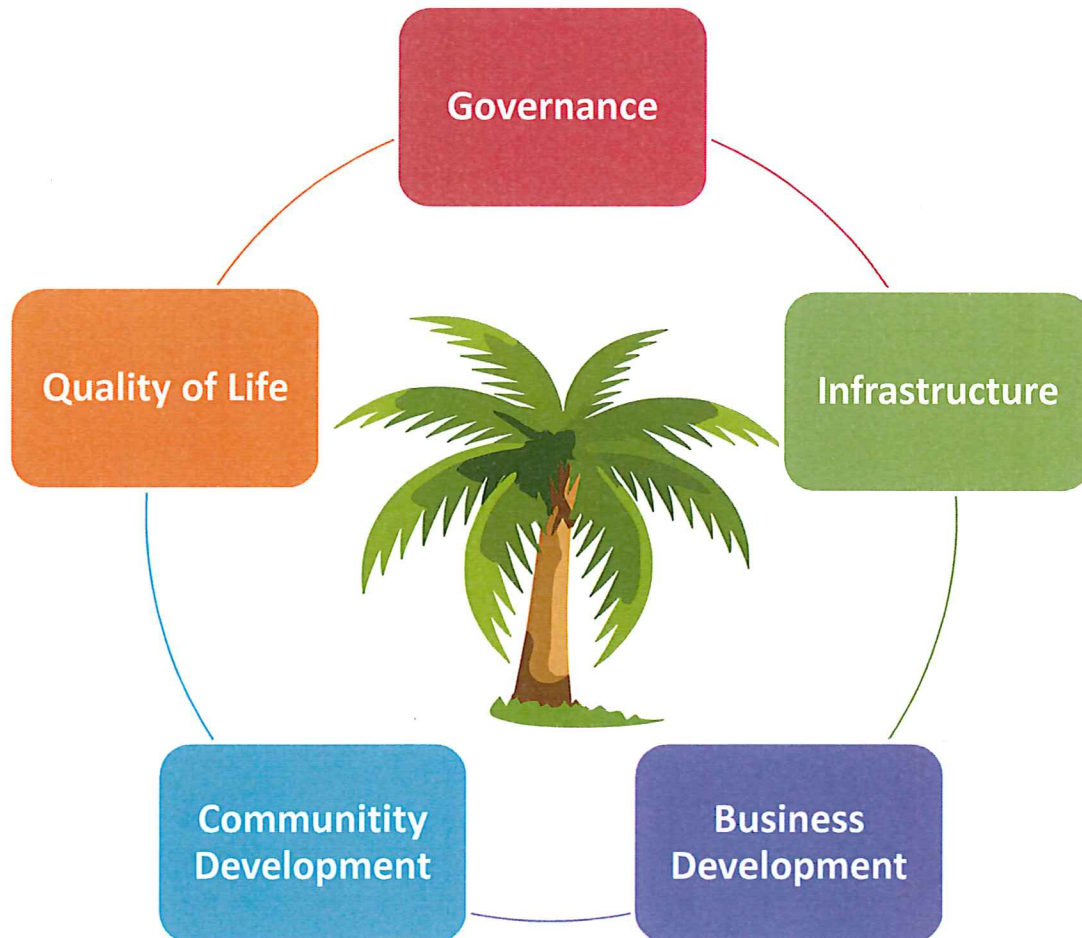


Ken Barr
Councilmember, District 6

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 2018-2019

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.

OUR CITY PROFILE

Linking Long-Term Goals to Departmental Objectives

For the 2018-2019 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 2018-2019

Appointed Offices

William A. DiLibero

City Manager

Reymundo Perez

Municipal Court Judge

Division Directors

Sandra Mason

Finance Director

Mandy Grant

City Secretary

Joe Reyes

Fire Chief

Colin Rangnow

Police Chief

Oscar Pena

Director of Public Works

Joanna Weaver

Economic Development Director/ Engineering

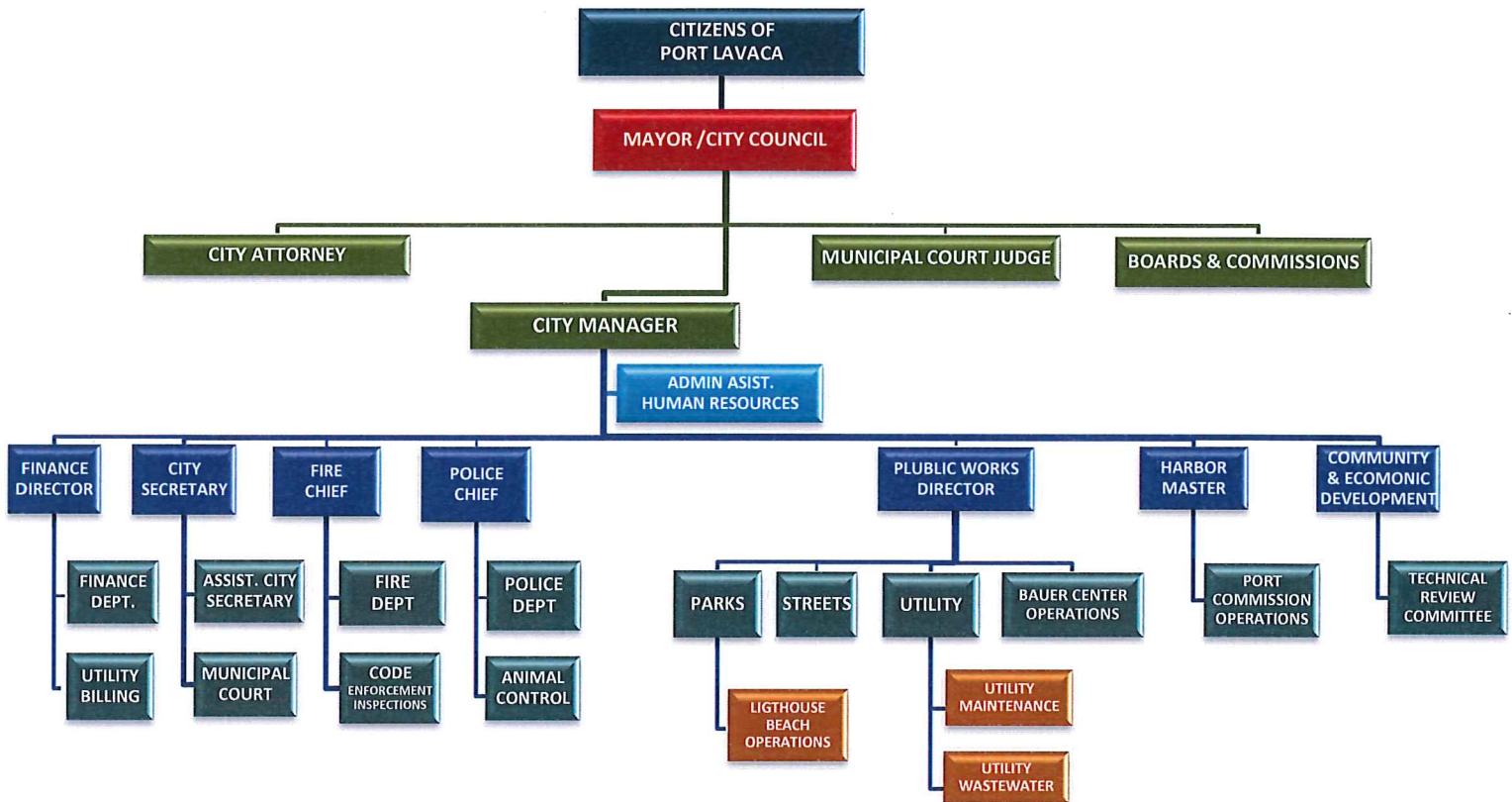
James Rudellat

Harbor Master



Together, Everyone, Achieves, More

Organizational Chart



History of Port Lavaca, Texas

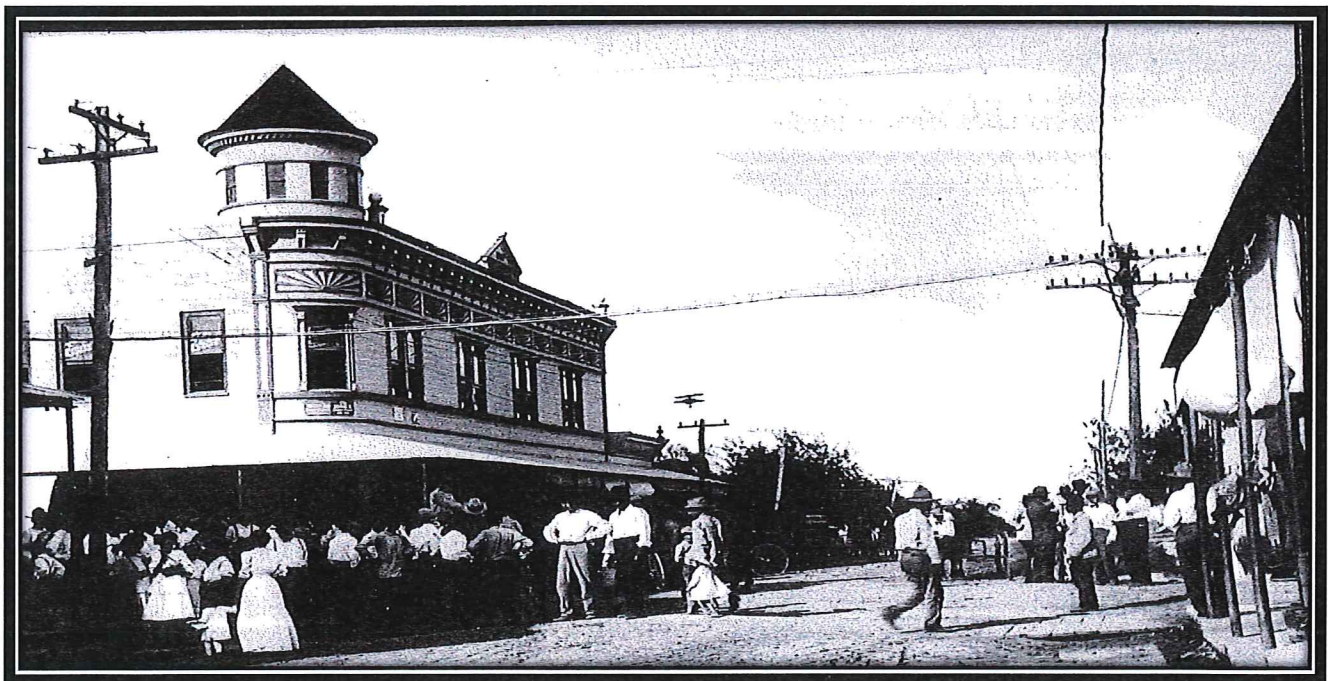
The City of Port Lavaca celebrated 175 years of rich history in 2015.

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.

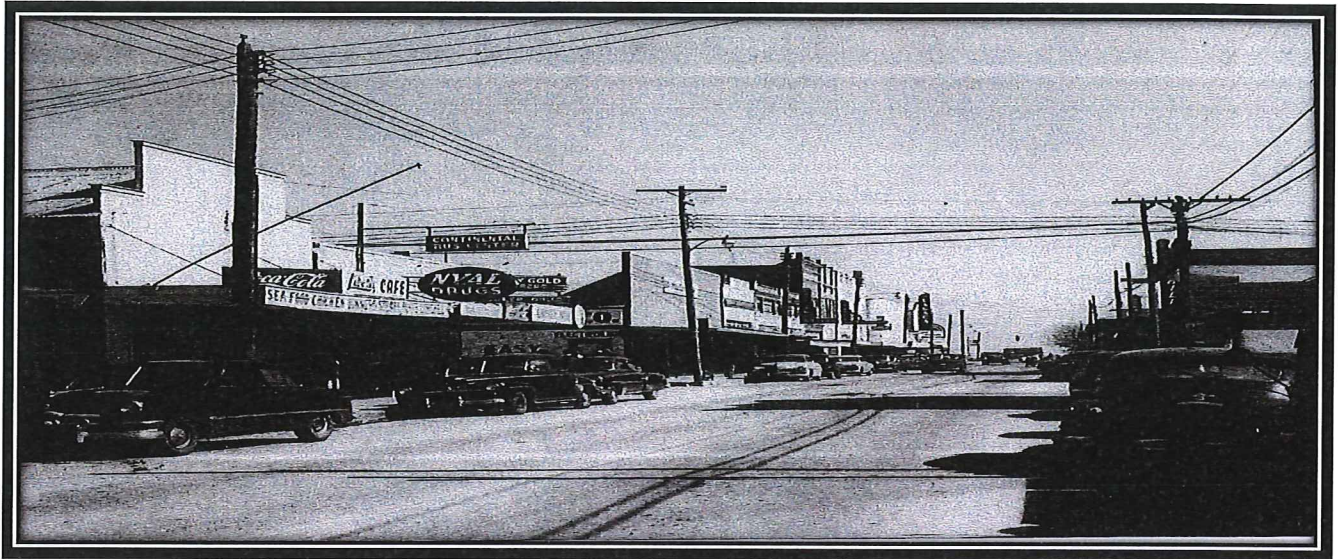
San Bernardo Bay was later renamed Lavaca Bay because of the abundance of buffalo found in the area, which were called cows, *la vaca* being the Spanish words for *the cow*.

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

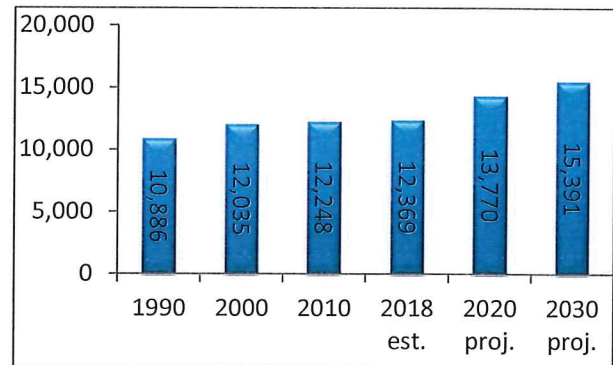
Location

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 2018, 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!**

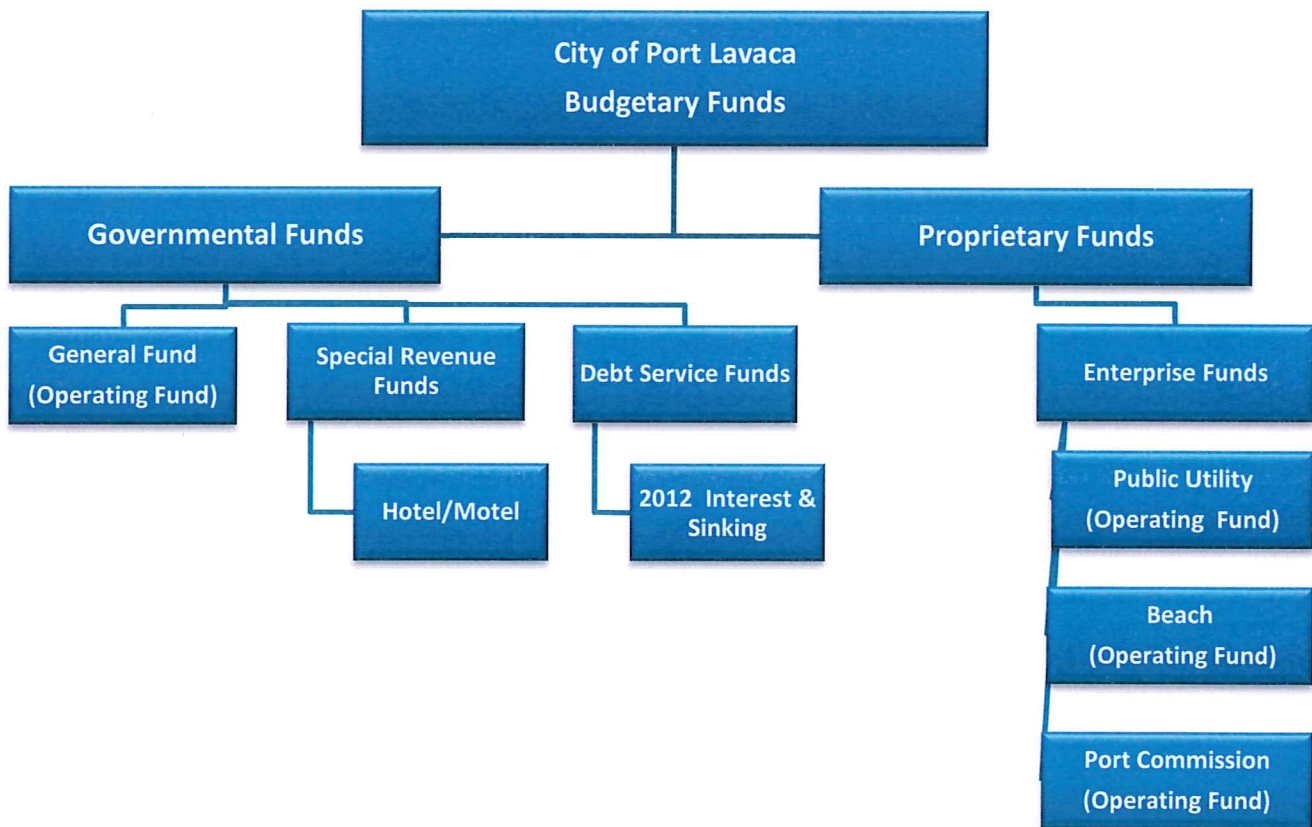
Port Lavaca provides a variety of restaurants ranging from Mexican food to seafood. There is also an excellent golf course at the Hatch Bend Country Club. There are many vacant houses and lots on the bay for those who wish to make Port Lavaca their home.

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 2018-2019 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 2018-2019 budget for all appropriated funds totals \$20,868,042 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 2018-2019 Budget by Funds as it compares to the prior year.

	Amended Budget FY 17-18	Adopted Budget FY 18-19	Variance	Variance By %
General Fund	8,239,969	10,144,005	1,904,036	23%
2012 Interest & Sinking Fund	325,825	329,837	4,012	1%
Public Utility Fund	6,702,986	8,022,663	1,319,677	20%
Beach Fund	345,750	902,587	556,837	161%
Port Commission	643,662	920,375	276,713	43%
Hotel/Motel Fund	595,000	548,575	-46,425	-8%
Total Budget	16,853,192	20,868,042	4,014,850	24%



BUDGET SUMMARIES

Combined Revenue and Expenditures Summary

	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	% Change Amended Budget to Adopted Budget
Funding Sources					
Property Tax	4,148,233	4,131,025	4,129,537	3,998,137	-3.22%
Sales and Use Tax	2,693,583	2,204,988	2,950,000	2,550,000	15.65%
Franchise Tax	612,927	583,500	496,600	594,500	1.89%
Hotel/Motel Tax	585,491	400,000	650,000	546,075	36.52%
Licenses and Permits	231,321	86,500	175,230	111,000	28.32%
Service Charges	6,385,314	5,981,000	6,597,505	6,254,000	4.56%
Fines & Forfeitures	418,767	346,000	363,900	392,500	13.44%
Other Revenue	456,002	2,176,872	340,265	5,673,755	160.64%
Grant & Contributions	259,973	259,800	269,148	259,800	0.00%
Interfund Transfers	548,230	683,507	555,818	488,275	-28.56%
Total Revenues & Transfers	16,339,842	16,853,192	16,528,003	20,868,042	23.82%
Expenditures					
General Government	866,481	974,692	1,061,950	1,256,645	28.93%
Streets	1,317,175	2,014,935	1,581,825	2,091,937	3.82%
Public Safety	3,306,633	3,747,094	3,460,800	3,628,202	-3.17%
Parks & Recreation	1,137,340	1,261,227	1,050,216	3,186,162	152.62%
Non-Departmental	1,361,129	913,596	1,026,000	1,213,483	32.82%
Water & Sewer	4,035,737	6,702,986	6,508,300	8,022,663	19.69%
Port Commission	355,951	643,662	689,885	920,375	42.99%
Hotel Motel	426,359	595,000	454,400	548,575	-7.80%
Total Expenditures & Transfers	12,806,805	16,853,192	15,833,376	20,868,042	23.82%

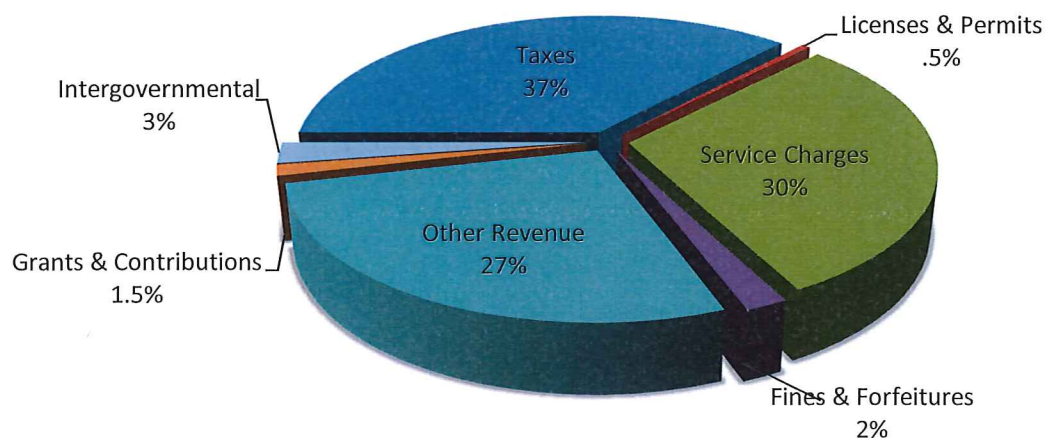
The following pages provide summaries related to City Wide Revenue and Expense by receipt type and by function.

City Wide Revenue

The FY 2018-2019 budgeted revenues total \$20,868,042 which is up \$4,014,850 over prior FY 2017-2018 budget. The use of more reserves to fund current year capital projects attributes for this increase. The largest revenue source fund is taxes which represents 37% 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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Taxes (Property, Sales, Franchise, Hotel/Motel)	8,040,234	7,319,513	8,226,137	7,688,712
Licenses & Permits	31,321	86,500	175,230	111,000
Service Charges	6,385,314	5,981,000	6,597,505	6,254,000
Fines & Forfeitures	418,767	346,000	363,900	392,500
Other Revenue	456,002	2,176,872	340,265	5,673,755
Grants & Contributions	259,973	259,800	269,148	259,800
Intergovernmental	548,230	683,507	555,818	488,275
Total Revenue	16,339,842	16,853,192	16,528,003	20,868,042

Where do we get our dollars?



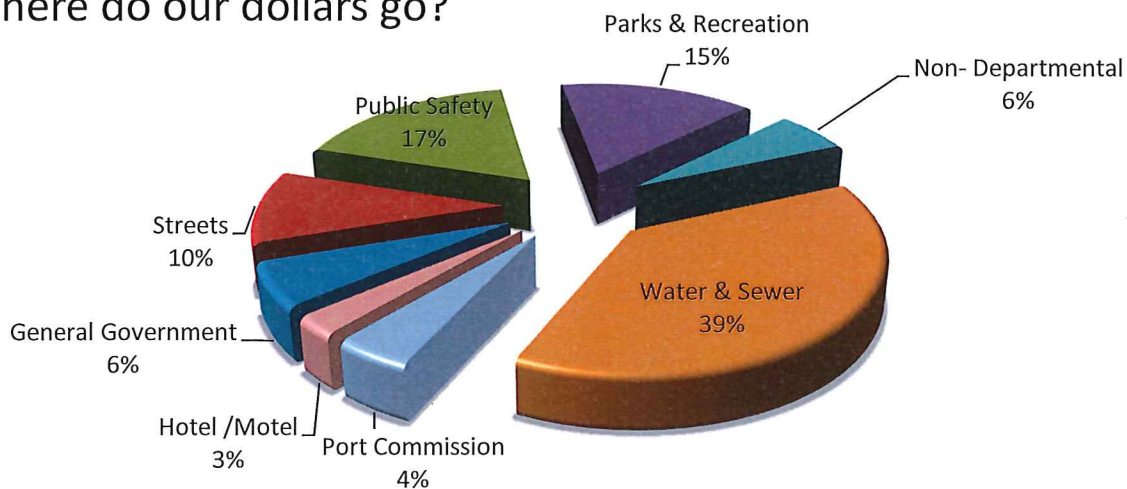
BUDGET SUMMARIES

City Wide Expenditures

The FY 2018-2019 budgeted expenditures total \$20,868,042 which is up \$4,014,850 over FY 2017-2018 budget. This is primarily attributable to the timing of one-time capital projects in the General Fund, HOT 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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
General Government	866,481	974,692	1,061,950	1,256,645
Streets	1,317,175	2,014,935	1,581,825	2,091,937
Public Safety	3,306,633	3,747,094	3,460,800	3,628,202
Parks & Recreation	1,137,340	1,261,227	1,050,216	3,186,162
Non- Departmental	1,361,129	913,596	1,026,000	1,213,483
Water & Sewer	4,035,737	6,702,986	6,508,300	8,022,663
Port Commission	355,951	643,662	689,885	920,375
Hotel /Motel	426,359	595,000	454,400	548,575
Total Expenditures	12,806,805	16,853,192	15,833,376	20,868,042

Where do our dollars go?



PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
REVENUE SUMMARY							
TAXES	6,828,135.28	7,121,211.19	6,593,688.00	6,763,409.15	6,812,800.00		
LICENSES & PERMITS	109,635.39	231,321.13	86,500.00	149,707.34	111,000.00		
USER & SERVICE CHARGES	88,775.00	78,196.00	67,000.00	8,149.33	61,500.00		
FINES & FORFEITURES	317,650.97	332,553.93	261,000.00	246,413.07	307,500.00		
OTHER REVENUE	79,941.03	288,288.15	599,466.50	269,632.29	2,105,130.00		
GRANT AND CONTRIBUTION R	258,106.16	257,973.43	257,800.00	264,898.65	257,800.00		
INTERGOVERNMENTAL REVENUE	635,602.93	548,230.00	737,234.50	561,505.50	488,275.00		

** TOTAL REVENUE **	8,317,846.76	8,857,773.83	8,602,689.00	8,263,715.33	10,144,005.00		
=====							

EXPENDITURE SUMMARY

CITY COUNCIL

PERSONNEL SERVICES	27,204.53	28,808.39	31,071.00	28,491.64	31,120.00		
MATERIALS & SUPPLIES	379.72	492.53	500.00	220.88	500.00		
50010521.01 OFFICE							
PERMANENT NOTES:							
MINUTE BOOKS							
SERVICES	1,330.66	1,417.29	1,250.00	1,288.34	1,750.00		
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	28,914.91	30,718.21	32,821.00	30,000.86	33,370.00		

CITY MANAGER

PERSONNEL SERVICES	223,217.18	158,008.07	227,807.00	202,163.35	196,600.00		
MATERIALS & SUPPLIES	1,130.59	1,374.57	2,200.00	2,061.29	700.00		
SERVICES	5,355.82	5,490.77	98,035.00	94,166.90	9,750.00		
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: AUGUST 31ST, 2018

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FINANCIAL SUMMARY		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*-----* CURRENT YEAR AMENDED BUDGET	-----* Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
TCMA							
50020536.02	TELEPHONE	PERMANENT NOTES: INCLUDES CELL PHONE					
TOTAL CITY MANAGER		229,703.59	164,873.41	328,042.00	298,391.54	207,050.00	
CITY SECRETARY							
PERSONNEL SERVICES		88,128.22	133,407.92	155,070.00	142,837.95	148,600.00	
MATERIALS & SUPPLIES		1,450.57	1,755.49	1,500.00	1,461.71	1,500.00	
SERVICES		29,744.66	4,376.30	20,500.00	9,478.94	19,500.00	
50030531.01	TRAVEL & TRAINING	PERMANENT NOTES: 4 SEMINARS PLUS 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 MCCI \$550.00 YR TO MANAGE ORDINANCES ON WEB AND UPDATE TMCCP (TX MUN CLERKS CERT PROGRAM) ELECTION LAW MANUAL 4TH EDITION; LAW & PROCEDURE 6TH EDITION THE 2018 TEXAS ELECTION CODE 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: FOR DISTRICTS 4 AND 5 (ROSIE PADRON & JIM WARD) EQUIPMENT SUPPLIES AND LEASE OF VOTING MACHINE; PLUS CONTRACTING ELECTION JUDGES AND CLERKS					
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 RETENTION/SCAN PROJECT ESTIMATED COST IS \$2,000					
MAINTENANCE		398.08	0.00	500.00	0.00	0.00	
TOTAL CITY SECRETARY		119,721.53	139,539.71	177,570.00	153,778.60	169,600.00	

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PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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FINANCIAL SUMMARY

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

HUMAN RESOURCE						

PERSONNEL SERVICES	44,469.43	(10.79)	0.00	0.00	0.00	_____
MATERIALS & SUPPLIES	1,977.30	2,001.23	2,000.00	1,143.85	1,075.00	_____
50035521.01 OFFICE	PERMANENT NOTES: FILE FOLDERS, LABELS, HANGING FOLDERS, INK CARTRIDGES, PENS, ETC. CUSTOMER SERVICE TRAINING					
SERVICES	15,523.55	10,767.27	23,500.00	7,674.41	12,000.00	_____
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., & PUBLICATI	PERMANENT NOTES: PORT LAVACA WAVE, VICTORIA ADVOCATE, TML JOB ADVERTISEMENTS, JJ KELLER- RENEWS EVERY 5 YEARS- BEG MARCH 2018 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 FOR FY 18-19 NEW HIRE FITNESS TEST					
50035533.14 CONTRACTED SERVICES	PERMANENT NOTES: CONTRACTED SERVICES, EMPLOYEE BACKGROUND CHECKS					
MAINTENANCE	559.98	0.00	0.00	0.00	0.00	_____

TOTAL HUMAN RESOURCE	62,530.26	12,757.71	25,500.00	8,818.26	13,075.00	_____

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	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
TYLER TECHNOLOGIES EPSON TM- H6000III THERMAL RECEIPT PRINTER- MAINTENANCE = \$390.63 (B) TYLER TECHNOLOGIES MEDIA PLUS AUTOMATED CASH DRAWER- MAINTENANCE = \$74.40 TYLER TECHNOLOGIES DMV/SCOFFLAW PROGRAM INTERFACE = \$871.00						
50070542.0075CONTRACTED SERVICE- ECO. DPERMANENT NOTES:						
						AUTO CAD LIGHT ANNUAL = \$400
						SPLASH TOP ANNUAL = \$20
						ADOBE NOW ANNUAL = \$20
50070542.0110CONTRACTE SERVICE- POLICE PERMANENT NOTES:						
						LOCAL IT SOLUTIONS:
						ANNUAL NETWORK SERVICES = \$19,320
						REPLACE 4 COMPUTERS @ \$650 EA.= \$2,600
						TYLER TECHNOLOGIES:
						PUBLIC SAFETY SUITE = \$4,908.23
						PUBLIC SAFETY SUITE (PET REGISTRATION & ALARM) 2 UNITS = \$525
						EPSON TM- H6000III THERMAL RECEIPT PRINTER = \$429.69
						PUBLIC SAFETY SUITE- MAINTENANCE = \$649.95
						BRAZOS RDC SOFTWARE MAINTENANCE = \$2,233.50
						BRAZOS RDC SOFTWARE INTERFACE TO COURT MAINTENANCE = \$829.58
						BRAZOS RDC SOFTWARE INTERFACE TO PUBLIC SAFETY-MAINT=\$829.58
						FIXED ASSETS =\$431.29
						CAD = \$5,817.49
						DISPATCHER = \$969.57
						NCIC SERVICE INTERFACE= \$2,286.54
						NCIC CLIENT INTERFACE = \$351.78
						RMS MAPPING INTERFACE = \$1,067.30
						BASE RMS SYSTEM = \$7,756.65
						PROPERTY ROOM = \$1,939.17
						SEX OFFENDER = \$485.55
						BICYCLE REGISTRATION = \$581.75
						ACCIDENT REPORT DIAGRAMMING SOFTWARE INTERFACE = \$232.70
						SYMBOL LS2208 BAR CODE SCANNER = \$157.55
50070542.0120CONTRACTED SERVICE- FIRE DPERMANENT NOTES:						
						FIREHOUSE (ANNUAL SOFTWARE RENEWAL) = \$1930 FOR 4 STATION COMPUTERS
						SOUTHERN SOFTWARE (ANNUAL SOFTWARE RENEWAL FOR MOBILE DATA TABLETS) = \$1,012 FOR 6 APPARATUS TOUGHBOOKS
						LOCAL IT SOLUTIONS - REPLACE 2 COMPUTERS @ %650/EA. = \$1300
50070542.0320CONTRACTED SERVICE- CODE/IPERMANENT NOTES:						
						IWORQ ANNUAL FEE= \$4,800
						TYLER TECHNOLOGIES PERMITS& INSPECTIONS = \$2,233.92
50070542.9800CONTRACTED SERVICE- ALL DEPERMANENT NOTES:						

PROPOSED BUDGET WORKSHEET

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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
ED OFFICE						
CELL PHONE						
MAINTENANCE	867.31	144.00	1,200.00	9,000.00	0.00	
SUNDRY	0.00	0.00	0.00	0.00	35,000.00	
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	30,000.00	
50075563.05 CE- INFRASTRUCTURE						
PERMANENT NOTES: BOARDWALK DESIGN						
TOTAL ECONOMIC DEVELOPMENT	122,681.24	72,626.62	121,075.00	100,386.49	182,450.00	
FINANCE						
PERSONNEL SERVICES	209,970.46	148,448.29	203,160.00	176,775.11	206,400.00	
MATERIALS & SUPPLIES	6,546.42	8,187.28	8,000.00	6,495.63	9,000.00	
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	5,933.47	17,676.83	11,400.00	4,103.80	9,700.00	
50080531.01 TRAVEL & TRAINING						
PERMANENT NOTES: GFOAT SPRING & FALL CONFERENCE, GFOA CONFERENCE- STAFF INCODE ANNUAL CONFERENCE-STAFF ANNUAL PURCHASING- STAFF RED FLAG TRAINING PFIA TRAINING (2 EMPLOYEES)						
50080531.04 DUES, SUBSCR., & PUBLICATI						
PERMANENT NOTES: GFOAT MEMBERSHIP PL WAVE GFOA MEMBERSHIP TX PURCHASING ASSOC. GFOA APPLICATION FOR AWARD FEES AP NETWORK						
MAINTENANCE	455.54	558.23	500.00	0.00	1,000.00	
TOTAL FINANCE	222,905.89	174,870.63	223,060.00	187,374.54	226,100.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
CITY HALL						
PERSONNEL SERVICES	0.00	688.80	5,893.00	4,305.20	6,225.00	
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	9,215.06	8,911.15	16,000.00	14,256.55	13,000.00	
50090521.01 OFFICE						
	PERMANENT NOTES: COPY PAPER FOR CITY HALL OFFICES DRINKING WATER					
50090523.01 FOOD						
	PERMANENT NOTES: COUNCIL MEETING REFRESHMENTS KITCHEN SUPPLIES (COFFEE, PAPER GOODS)					
50090523.03 CLEANING & JANITORIAL						
	PERMANENT NOTES: CLEANING & JANITORIAL SUPPLIES MATS					
50090529.11 LIGHTING & DECORATION						
	PERMANENT NOTES: CHRISTMAS LIGHTING- \$1,500 OTHER- \$1,000					
SERVICES	78,205.46	75,050.93	57,450.00	38,359.68	57,450.00	
50090533.06 INSPECTION SERVICES						
	PERMANENT NOTES: FIRE EXTINGUISHER					
50090534.90 LEASES & RENTALS						
	PERMANENT NOTES: COPIER MACHINE POSTAGE MACHINE					
MAINTENANCE	7,568.91	23,847.30	88,000.00	9,535.18	6,000.00	
50090542.03 R & M- BUILDING						
	PERMANENT NOTES: NORMAL REPAIRS					
50090543.04 R & M IMPROVEMENT OTB						
	PERMANENT NOTES: NORMAL REPAIRS					
50090544.50 R & M- FURNITURE & EQUIPMENT						
	PERMANENT NOTES: FURNITURE FOR ENTRANCE OF CITY HALL					
CAPITAL EXPENDITURES	0.00	40,255.63	7,326.00	6,862.21	200,000.00	
50090562.03 CE- BUILDING & IMPROVEMENT						
	PERMANENT NOTES: RECOAT ROOF (INCLUDES 10 YEAR WARRANTY)					

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 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

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	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
TOTAL CITY HALL	94,989.43	148,753.81	174,669.00	73,318.82	282,675.00	
POLICE						
PERSONNEL SERVICES	1,299,801.15	1,382,582.36	1,582,960.00	1,397,785.30	1,657,900.00	
50110511.01 SALARIES & WAGES	PERMANENT NOTES:					
	WAGES INCLUDES 1/2 JANITOR PAY					
MATERIALS & SUPPLIES	75,463.89	84,204.94	81,000.00	68,549.94	76,315.00	
50110528.03 NON-CAPITALIZED ASSETS	PERMANENT NOTES:					
	7 STOP STICKS = \$3606					
	ADM. LINE RECORDING = \$2,474					
	PATROL FURNITURE = \$2,500					
	LOBBY FURNITURE = \$1,000					
	SHREDDER = \$2,000					
	TAHOE REAR PRISONER TRANSPORT SEAT (2) = \$1,870.24					
50110529.21 AMMUNITION & OTHER EQUIPMENT	PERMANENT NOTES:					
	BASE BUDGET- \$4,000					
SERVICES	82,024.14	123,001.03	118,700.00	122,737.19	91,420.00	
50110531.02 EMPLOYEE DEVELOPMENT	PERMANENT NOTES:					
	TUITION REIMBURSEMENT PROGRAM					
	1-4 EMPLOYEES GOING TO COLLEGE					
50110531.04 DUES, SUBSCR., & PUBLICATIONS	PERMANENT NOTES:					
	NOTARY					
	ACCURINT					
	LEADS ON LINE PAWN SHOP					
	TCLEDS					
	F.B.I. LEADS 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- \$2,300					
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					
MAINTENANCE	118,052.32	82,125.03	63,500.00	65,264.38	70,000.00	

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	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
50110544.50 R & M- FURNITURE & EQUIPME	PERMANENT NOTES:						
	MISC FURNITURE OR EQUIPMENT NEEDS						
SUNDRY	3,823.50	1,241.50	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	46,680.00	49,590.00	49,239.00		47,360.79	38,000.00	
50110564.55 CE- VEHICLES & TRAILERS	PERMANENT NOTES:						
	1 FORD EXPLORER FUNDED BY FARF						
TOTAL POLICE	1,625,845.00	1,722,744.86	1,897,399.00		1,701,697.60	1,935,635.00	

FIRE

PERSONNEL SERVICES	908,081.67	898,483.73	1,090,796.00		878,407.81	1,046,100.00	
MATERIALS & SUPPLIES	90,794.00	131,088.77	96,325.00		71,344.79	54,475.00	
50120523.03 CLEANING & JANITORIAL	PERMANENT NOTES:						
	TWO STATIONS						
50120524.01 UNIFORMS	PERMANENT NOTES:						
	16 UNIFORMS						
50120528.03 NON-CAPITALIZED ASSETS	PERMANENT NOTES:						
	9HP DAVEY PORTABLE PUMP = \$3,000						
SERVICES	50,079.09	52,851.60	66,754.00		46,668.81	70,442.00	
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						
	E-DISPATCH						
50120531.07 PUBLIC & EMPLOYEE RELATION	PERMANENT NOTES:						
	COMMUNITY PROMOTIONAL ITEMS						
50120531.09 VOLUNTEER & RESERVES	PERMANENT NOTES:						
	VOLUNTEER CALLS @ \$7.00/CALL						
50120533.20 TESTING SERVICES	PERMANENT NOTES:						

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		YEAR BEFORE	LAST YEAR	*----- CURRENT YEAR -----*		NEXT YEAR	BUDGET
		LAST ACTUAL	ACTUAL	AMENDED	Y-T-D	BUDGET	WORKSPACE
				BUDGET	ACTUAL		
		SCBA FLOW TESTS & HYDRO TESTS					
		AIR QUALITY TESTING					
		FIRE EXTINGUISHERS					
		LADDER TESTING					
		PPE ADVANCED INSPECTION					
50120534.90	LEASES & RENTALS	PERMANENT NOTES:					
		COPY MACHINE					
50120536.07	CABLE & INTERNET	PERMANENT NOTES:					
		2 STATIONS					
		MOBILE DATA TERMINALS DATA PLAN					
MAINTENANCE		36,091.10	90,885.14	61,500.00	35,614.68	58,400.00	
SUNDRY		50,787.55	50,387.51	49,744.00	49,055.42	2,500.00	
50120553.06	XFER OUT- FD 702 FIRE RETI	PERMANENT NOTES:					
		TOTAL OF FIREMEN'S RETIREMENT					
CAPITAL EXPENDITURES		0.00	0.00	67,000.00	65,799.13	66,000.00	
50120562.03	CE- BUILDING & IMPROVEMENT	PERMANENT NOTES:					
		CONCRETE REPAIRS = \$13,000					
		FLOORS = \$8,000					
50120564.65	CE- MACHINERY & EQUIPMENT	PERMANENT NOTES:					
		EXTRICATION TOOLS = \$35,000					
		APP CPMS (HEADSETS) = \$10,000					
TOTAL FIRE		1,135,833.41	1,223,696.75	1,432,119.00	1,146,890.64	1,297,917.00	
ANIMAL CONTROL							
PERSONNEL SERVICES		82,855.72	65,517.72	90,590.00	46,796.92	94,350.00	
MATERIALS & SUPPLIES		7,268.47	7,093.09	13,100.00	6,067.04	9,050.00	
SERVICES		10,150.82	15,507.15	20,900.00	13,435.71	12,350.00	
MAINTENANCE		12,399.17	8,655.70	8,000.00	12,234.65	5,750.00	
CAPITAL EXPENDITURES		0.00	0.00	0.00	0.00	11,500.00	
50210564.65	CE- MACHINERY & EQUIPMENT	PERMANENT NOTES:					
		INCINERATOR					
TOTAL ANIMAL CONTROL		112,674.18	96,773.66	132,590.00	78,534.32	133,000.00	

PROPOSED BUDGET WORKSHEET

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

CODE ENFORCEMENT/INSPECT						

PERSONNEL SERVICES	149,846.18	178,592.64	221,686.00	142,911.28	204,950.00	
MATERIALS & SUPPLIES	5,812.89	6,413.29	7,100.00	5,839.09	8,800.00	
SERVICES	18,542.16	44,795.09	43,400.00	34,450.56	46,900.00	
50320531.01 TRAVEL & TRAINING						
50320533.14 CONTRACTED SERVICES						
MAINTENANCE	3,169.90	2,210.64	4,800.00	2,275.15	1,000.00	
CAPITAL EXPENDITURES	0.00	31,406.00	8,000.00	8,000.00	0.00	
TOTAL CODE ENFORCEMENT/INSPECT	177,371.13	263,417.66	284,986.00	193,476.08	261,650.00	

STREETS						

PERSONNEL SERVICES	441,950.10	399,602.79	580,160.00	446,962.68	585,600.00	
50410511.01 SALARIES & WAGES						
MATERIALS & SUPPLIES	45,087.77	28,271.94	44,500.00	27,946.88	30,500.00	
50410526.01 GENERAL SAFETY & TOOLS						
SERVICES	130,974.47	155,263.58	150,100.00	103,985.66	260,000.00	
50410533.14 CONTRACTED SERVICES						
50410534.90 LEASES & RENTALS						
MAINTENANCE	289,295.98	85,612.65	354,350.00	195,377.88	291,000.00	
50410543.04 R & M IMPROVEMENT OTB						

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FINANCIAL SUMMARY

FINANCIAL SUMMARY		*----- CURRENT YEAR -----*					BUDGET
		YEAR BEFORE	LAST YEAR	AMENDED	Y-T-D	NEXT YEAR	
		LAST ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	WORKSPACE
	PARKING LOT						
	FY 2017-18 CARRIED OVER = \$25,000 FOR PARKING LOT						
SUNDRY		558,125.00	0.00	500,000.00	0.00	425,000.00	
50410553.10	XFER OUT- FD 220 STREET IMPERMANENT NOTES:						
	ANN & BENAVIDES STREETS						
CAPITAL EXPENDITURES		105,580.00	321,762.67	143,635.00	476,064.09	170,000.00	
50410563.05	CE- INFRASTRUCTURE						
	PERMANENT NOTES:						
	SIDEWALKS						
50410564.65	CE- MACHINERY & EQUIPMENT						
	PERMANENT NOTES:						
	FORKLIFT WITH OSHA APPROVED MANLIFT BUCKET						
	FY 2017-18 CARRIED OVER = \$60,000						
	FY 2018-19 (ADDITIONAL AMT. NEEDED PER OSCAR)= \$60,000						
TOTAL STREETS		1,571,013.32	990,513.63	1,772,745.00	1,250,337.19	1,762,100.00	
PARKS & RECREATION							
PERSONNEL SERVICES		165,125.57	173,933.72	218,846.00	163,170.02	248,100.00	
MATERIALS & SUPPLIES		28,672.85	31,833.05	39,500.00	18,914.22	31,500.00	
50501526.01	GENERAL SAFETY & TOOLS						
	PERMANENT NOTES:						
	SAFETY EQUIPMENT & TOOLS						
50501529.11	LIGHTING & DECORATION						
	PERMANENT NOTES:						
	CHRISTMAS LIGHTS						
SERVICES		64,737.72	60,621.13	57,000.00	44,655.43	49,800.00	
50501534.90	LEASES & RENTALS						
	PERMANENT NOTES:						
	BOOM RENTAL						
MAINTENANCE		63,322.02	56,901.92	62,000.00	46,996.39	52,000.00	
50501541.02	LANDSCAPING						
	PERMANENT NOTES:						
	CITY HALL PLANTERS (UB SIDE) & GROUNDS						
CAPITAL EXPENDITURES		173,145.63	280,704.64	291,000.00	0.00	1,111,500.00	
50501561.02	CE- LAND & IMPROVEMENTS						
	OTPERMANENT NOTES:						
	BAYFRONT PARK IMPROVEMENTS = \$500,000						
	WILSON PARK IMPROVEMENTS = \$250,000						
50501563.05	CE- INFRASTRUCTURE						
	PERMANENT NOTES:						
	BAYFRONT PARK PIER						
TOTAL PARKS & RECREATION		495,003.79	603,994.46	668,346.00	273,736.06	1,492,900.00	

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

BAUER CENTER						

PERSONNEL SERVICES	59,317.08	61,697.22	79,681.00	56,005.13	74,575.00	_____
MATERIALS & SUPPLIES	6,028.15	6,073.16	6,400.00	1,840.98	7,900.00	_____
50502523.03 CLEANING & JANITORIAL						
PERMANENT NOTES:						
SUPPLIES						
SERVICES	110,299.15	108,370.50	115,100.00	81,891.99	109,600.00	_____
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						
MAINTENANCE	36,762.65	81,448.28	45,950.00	91,177.16	98,600.00	_____
50502541.02 LANDSCAPING						
PERMANENT NOTES:						
BAUER LANDSCAPING						
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	500,000.00	_____
50502562.03 CE- BUILDING & IMPROVEMENT						
PERMANENT NOTES:						
ROOF = \$500,000						
TOTAL BAUER CENTER	212,407.03	257,589.16	247,131.00	230,915.26	790,675.00	_____

NON-DEPARTMENTAL						

PERSONNEL SERVICES	647,284.02	551,598.05	111,100.00	97,969.11	217,966.00	_____
59800511.01 SALARIES & WAGES						
PERMANENT NOTES:						
BUDGET FIGURE FOR PAY ADJUSTMENTS						
SERVICES	458,249.77	376,872.12	421,014.00	323,612.91	421,787.00	_____
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: AUGUST 31ST, 2018

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
59800531.05 ADVERTISING & LEGAL NOTICE	PERMANENT NOTES: ALL LEGAL ADS HR POSTINGS BID ADVERTISEMENTS ORDINANCE NOTIFICATION						
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						
MAINTENANCE	68,104.74	75,049.87	89,405.00	83,932.41	2,000.00		
SUNDRY	214,683.19	357,608.51	319,577.00	515,957.21	411,415.00		
59800553.15 XFER OUT- FD 206 FARF	PERMANENT NOTES: EQUAL TO ONE YEAR DEPRECIATION EXPENSE FOR MACHINERY & EQUIPMENT						
59800554.85 FIXED ASSET RECORDS	PERMANENT NOTES: DESTRUCTION OF BOXES						
59800554.98 CONTINGENCY	PERMANENT NOTES: .5% OF TOTAL PRIOR YEAR EXPENSES BY CHARTER						
TOTAL NON-DEPARTMENTAL	1,388,321.72	1,361,128.55	941,096.00	1,021,471.64	1,053,168.00		
*** TOTAL EXPENDITURES ***	7,713,916.97	7,386,339.31	8,602,689.00	6,885,817.48	10,144,005.00		
** REVENUE OVER (UNDER) EXPENDITURES **	603,929.79	1,471,434.52	0.00	1,377,897.85	0.00		

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	403,713.88	585,490.71	400,000.00	686,548.27	546,075.00		
OTHER REVENUE	94,220.72	36,643.28	195,000.00	35,536.67	2,500.00		

** TOTAL REVENUE **	497,934.60	622,133.99	595,000.00	722,084.94	548,575.00		
=====							

EXPENDITURE SUMMARY

HOTEL OCCUPANCY TAX

MATERIALS & SUPPLIES	855.00	0.00	5,000.00	0.00	0.00		
SERVICES	226,560.21	240,359.43	339,000.00	261,894.54	317,000.00		

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 = \$15,000
OTHER EVENTS AS DETERMINED

51000531.10 TOURISM & EVENTS MANAGEMENT

PERMANENT NOTES:

EVENTS COORDINATOR CHARGES

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	PERMANENT NOTES: HOTEL ADMIN						
SUNDRY	224,999.96	185,999.96	251,000.00	150,833.30	231,575.00		
51000551.02 CONTRIB-MAIN STREET PROJEC	PERMANENT NOTES: THEATER REHAB						
51000553.10 XFER OUT- FD 001- ADMIN FE	PERMANENT NOTES: 100% BAUER DEPT. EXPENSE LESS BUDGETED REVENUES BAUER EXPENSES FY 18-19 = \$241,575 BUDGETED REVENUES = \$60,000 (THIS FIGURE EXCLUDES RENTING TO THE PARKWAY CHURCH) \$241,575 - \$60,000 = \$181,575						
TOTAL HOTEL OCCUPANCY TAX	452,415.17	426,359.39	595,000.00	412,727.84	548,575.00		
*** TOTAL EXPENDITURES ***	452,415.17	426,359.39	595,000.00	412,727.84	548,575.00		
** REVENUE OVER (UNDER) EXPENDITURES **	45,519.43	195,774.60	0.00	309,357.10	0.00		

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

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
REVENUE SUMMARY						
TAXES	325,121.05	333,532.69	325,825.00	392,873.63	329,837.00	
OTHER REVENUE	837.50	1,555.72	0.00	2,910.19	0.00	
*** TOTAL REVENUE ***	325,958.55	335,088.41	325,825.00	395,783.82	329,837.00	
EXPENDITURE SUMMARY						
03 STREET DEBT SERVICE						
SUNDRY	327,396.00	326,661.25	325,825.00	325,975.00	329,837.00	
TOTAL 03 STREET DEBT SERVICE	327,396.00	326,661.25	325,825.00	325,975.00	329,837.00	
*** TOTAL EXPENDITURES ***	327,396.00	326,661.25	325,825.00	325,975.00	329,837.00	
** REVENUE OVER (UNDER) EXPENDITURES ** (	1,437.45)	8,427.16	0.00	69,808.82	0.00	

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	5,416,918.76	5,557,955.12	5,220,000.00	5,415,868.74	5,354,500.00		
FINES & FORFEITURES	102,946.72	86,212.88	85,000.00	88,341.09	85,000.00		
OTHER REVENUE	98,021.03	106,970.98	1,397,986.00	129,158.58	2,583,163.00		

** TOTAL REVENUE **	5,617,886.51	5,751,138.98	6,702,986.00	5,633,368.41	8,022,663.00		
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EXPENDITURE SUMMARY

TECHNOLOGY SERVICES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MAINTENANCE	0.00	0.00	0.00	0.00	40,500.00		

50070542.5132CONTRACTED SERVICE- UTILITY. BPERMANENT NOTES:

THIRKETTLE CORP ANNUAL LICENSED LOGIC SUPPORT = \$9,265.00
 TYLER TECHNOLOGIES:
 UTILITY BILLING ONLINE COMPONENT = \$1,323
 SCANWEDGE BARCODE SCANNER = \$527.91
 EPSON TM-H6000III THERMAL RECEIPT PRINTER = \$415.37
 CIS SYSTEM = \$7441.72
 CENTRAL CASH COLLECTION = \$1,711.89
 SERVICE ORDER MANAGEMENT= \$2,977
 EPSON THERMAL RECEIPT PRINTER- MAINTENANCE = \$312.07
 EPSON THERMAL RECEIPT PRINTER- MAINTENANCE = \$283.70
 MEDIA PLUS AUTOMATED CASH DRAWER- MAINTENANCE= \$97.83
 INCODE CUSTOMER RELATIONSHIP SUITE- UTILITY HANDHELD METER
 READER = \$3,403.42

50070542.9800CONTRACTED SERVICE- ALL DEPERMANENT NOTES:

MICROSOFT = \$100
 LOCAL IT SOLUTIONS (POWEREDGE R730 SERVER, DUAL XEON
 PROC.)= \$7,018.75
 UBIQUITI = \$800
 REPLACE 2.5 COMPUTERS @ \$650 EA. = \$1,625.00
 TYLER TECHNOLOGIES
 CALL CENTER = \$731.35
 INVENTORY CONTROL = \$1,192.97
 BASIC NETWORK SERVICES = \$769.46

TOTAL TECHNOLOGY SERVICES	0.00	0.00	0.00	0.00	40,500.00		
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PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

501-PUBLIC UTILITY 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

BILLING							

PERSONNEL SERVICES		191,550.88	125,618.85	148,716.00	160,104.66	156,900.00	_____
MATERIALS & SUPPLIES		8,222.05	7,346.97	3,200.00	2,340.08	3,700.00	_____
SERVICES		39,046.50	44,175.96	41,000.00	28,180.44	43,200.00	_____
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					
MAINTENANCE		51,455.00	55,271.32	47,500.00	27,469.58	3,400.00	_____
55132544.51	MAINTENANCE CONTRACTS	PERMANENT NOTES: DRIVE THRU - DIEBOLD NIXDORF MAINTENANCE					
SUNDRY		(84.95)	(127.49)	0.00	111.82	0.00	_____

TOTAL BILLING		290,189.48	232,285.61	240,416.00	218,206.58	207,200.00	_____

MAINTENANCE							

PERSONNEL SERVICES		388,996.90	386,909.68	407,351.00	401,677.74	437,000.00	_____
MATERIALS & SUPPLIES		33,285.30	24,872.36	36,150.00	33,624.30	31,700.00	_____
SERVICES		37,969.26	35,881.52	39,700.00	33,508.73	123,450.00	_____
55133533.06	INSPECTION SERVICES	PERMANENT NOTES: TCEQ					
55133533.14	CONTRACTED SERVICES	PERMANENT NOTES: HARDY CROSS COMPUTER MODEL OF WATER SYSTEM = \$75,000 OTHER = \$3,000					
55133533.20	TESTING SERVICES	PERMANENT NOTES: "NEW" EPA UCMR (4TH UNREGULATED CONTAMINATE MONITORING RULE) = \$8,500 STATE MANDATES- WATER TESTING MONTHLY (BAC-T) BI-MTHLY (IDSE) QTRLY (TTHMs,HAA5)					
55133534.90	LEASES & RENTALS	PERMANENT NOTES:					

501-PUBLIC UTILITY FUND

FINANCIAL SUMMARY

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

		VARIOUS EQUIPMENTAL RENTALS					
		COPIER RENTAL					
MAINTENANCE		130,642.79	132,280.87	167,400.00	105,775.04	146,400.00	
55133543.05	R & M- INFRASTRUCTURE	PERMANENT NOTES:					
		WATER AND SEWER LINE REPAIRS					
SUNDRY		(69,581.96)	(540,491.15)	0.00	0.00	1,027,460.00	
55133553.10	XFER OUT- FD 217	PERMANENT NOTES:					
		JACKSON ST. WATERLINE = \$170,000					
		INDIANOLA FROM AUSTIN TO MAIN/LEONA = \$210,000					
		VIRGINIA FROM MAIN TO SOUTH ENGINEERING = \$28,000					
		FY 2017-18 CARRIED OVER = VIRGINIA FROM MAIN TO SOUTH =					
		\$526,895					
		FY 2017-18 CARRIED OVER = COLORADO ST FROM MAIN TO LIVE OAK					
		= \$92,565					
CAPITAL EXPENDITURES		0.00	0.00	845,000.00	78,940.00	0.00	

TOTAL MAINTENANCE		521,312.29	39,453.28	1,495,601.00	653,525.81	1,766,010.00	

WASTEWATER TREATMENT							

PERSONNEL SERVICES		126,752.64	123,477.80	200,295.00	162,765.54	214,600.00	
MATERIALS & SUPPLIES		22,403.65	35,006.90	35,600.00	23,483.46	35,200.00	
SERVICES		271,637.38	309,719.07	300,450.00	229,578.23	319,650.00	
55134533.06	INSPECTION SERVICES	PERMANENT NOTES:					
		TCEQ					
55134533.14	CONTRACTED SERVICES	PERMANENT NOTES:					
		ALAN PLUMBER = \$5,500					
		SEWER SYSTEM EVALUATION = \$40,000					
55134533.20	TESTING SERVICES	PERMANENT NOTES:					
		PLANT OPERATION TESTING					
		INDUSTRIAL TESTING					
		OTHER TESTING					
MAINTENANCE		124,573.06	127,475.63	159,000.00	214,795.70	180,000.00	
55134543.10	R & M- LIFT STATIONS	PERMANENT NOTES:					
		LIFT STATION UPGRADES - \$40,000					
SUNDRY		0.00	0.00	0.00	0.00	250,000.00	
55134553.10	XFER OUT- FD 217	PERMANENT NOTES:					
		CENTER ST. SEWER LINE PHASE I = \$50,000					
		GEORGE ST. FROM HALF LEAGUE TO ARTHUR/KNIPLING = \$200,000					
CAPITAL EXPENDITURES		0.00	0.00	650,000.00	0.00	1,086,020.00	
55134563.05	CE- INFRASTRUCTURE	PERMANENT NOTES:					

501-PUBLIC UTILITY 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

	UV SYSTEM = \$275,000					
	FY 2017-18 CARRIED OVER = \$350,000 UV SYSTEM					
	FY 2017-18 CARRIED OVER = \$458,020 VIRGINIA ST SEWER LINE					

TOTAL WASTEWATER TREATMENT	545,366.73	595,679.40	1,345,345.00	630,622.93	2,085,470.00	

NON-DEPARTMENTAL						

PERSONNEL SERVICES	150,267.48	215,536.01	28,850.00	20,450.33	10,675.00	
SERVICES	1,996,487.32	1,826,093.48	2,225,500.00	1,688,991.75	2,169,242.00	

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: COUNCIL OR STAFF TRAINING					

MAINTENANCE	4,470.47	4,693.99	4,500.00	4,928.69	0.00	
SUNDRY	1,119,886.45	1,121,995.49	1,362,774.00	1,438,504.68	1,743,566.00	

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 17-18 DEPRECIATION EXPENSE					

TOTAL NON-DEPARTMENTAL	3,271,111.72	3,168,318.97	3,621,624.00	3,152,875.45	3,923,483.00	

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

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
*** TOTAL EXPENDITURES ***	4,627,980.22	4,035,737.26	6,702,986.00	4,655,230.77	8,022,663.00		
** REVENUE OVER (UNDER) EXPENDITURES **	989,906.29	1,715,401.72	0.00	978,137.64	0.00		

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
REVENUE SUMMARY						
USER & SERVICE CHARGES	304,985.00	296,820.00	279,000.00	188,336.23	288,000.00	
OTHER REVENUE	7,372.88	11,316.31	66,750.00	11,956.27	614,587.00	

** TOTAL REVENUE **	312,357.88	308,136.31	345,750.00	200,292.50	902,587.00	
EXPENDITURE SUMMARY						
OPERATIONS						
PERSONNEL SERVICES	35.63	31.07	500.00	15.71	40.00	
MATERIALS & SUPPLIES	1,821.77	1,790.97	2,100.00	709.03	2,000.00	
SERVICES	124,551.85	123,979.30	141,200.00	80,001.39	129,093.00	
51000536.03 WATER	PERMANENT NOTES:					
MAINTENANCE	SPLASH PAD					
	23,352.90	16,624.62	15,950.00	6,254.64	33,335.00	
51000543.04 R & M- IMPROVEMENT OTB	PERMANENT NOTES:					
	OTHER IMPROVEMENTS- \$10,000					
	LIGHTHOUSE BEACH PROJECT- SAND (RENOURISHMENT) = \$17385					
SUNDRY	130,673.15	133,330.69	141,000.00	117,079.96	143,119.00	
51000554.81 DEPRECIATION EXPENSE	PERMANENT NOTES:					
	BASED ON 16-17 DEPRECIATION EXPENSE					
CAPITAL EXPENDITURES	0.00	0.00	45,000.00	0.00	595,000.00	
51000561.02 LAND & IMPROVEMENTS OTB	PERMANENT NOTES:					
	CABANAS WITH TABLES INCLUDING CAMPING AREA = \$60,000					
	PLAYGROUND BY CAMPING AREA= \$30,000					
	FY 2017-18 CARRIED OVER = \$45,000 FOR BOAT RAMP REPAIRS					
51000563.05 CE- INFRASTRUCTURE	PERMANENT NOTES:					
	FORMOSA WETLANDS WALKWAY = \$460,000					
	PROJECT TOTAL EST. = \$660,000 - \$200,000 (FORMOSA) =					
	\$460,000					
TOTAL OPERATIONS	280,435.30	275,756.65	345,750.00	204,060.73	902,587.00	

*** TOTAL EXPENDITURES ***	280,435.30	275,756.65	345,750.00	204,060.73	902,587.00	

** REVENUE OVER (UNDER) EXPENDITURES **	31,922.58	32,379.66	0.00	(3,768.23)	0.00	

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

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	425,706.39	452,343.10	415,000.00	421,089.74	550,000.00		
FINES & FORFEITURES	0.00	0.00	0.00	0.00	0.00		
OTHER REVENUE	3,915.91	11,227.59	226,662.00	27,524.78	368,375.00		
GRANT AND CONTRIBUTION R	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		

** TOTAL REVENUE **	431,622.30	465,570.69	643,662.00	450,614.52	920,375.00		
=====							
EXPENDITURE SUMMARY							
OPERATIONS							
PERSONNEL SERVICES	15,587.86	277.71	28,970.00	15,631.29	78,875.00		
51000511.01 SALARIES & WAGES							
MATERIALS & SUPPLIES	1,895.30	1,627.34	5,100.00	1,582.46	5,100.00		
SERVICES	67,092.30	67,552.72	74,250.00	65,034.52	69,085.00		
MAINTENANCE	32,498.08	17,780.31	12,800.00	224,564.05	12,900.00		
SUNDRY	296,040.44	268,713.09	372,542.00	310,451.60	479,415.00		
51000552.15 DEBT SERVICE- PRINCIPAL (PERMANENT NOTES:							
51000553.01 XFER OUT- FD 001- ADMIN CH (PERMANENT NOTES:							
51000554.81 DEPRECIATION EXPENSE							
CAPITAL EXPENDITURES	0.00	0.00	150,000.00	1,000.00	275,000.00		
51000562.03 CE- BUILDING & IMPROVEMENT (PERMANENT NOTES:							
51000563.05 CE- INFRASTRUCTURE							
TOTAL OPERATIONS	413,113.98	355,951.17	643,662.00	618,263.92	920,375.00		

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

504-PORT REVENUE FUND

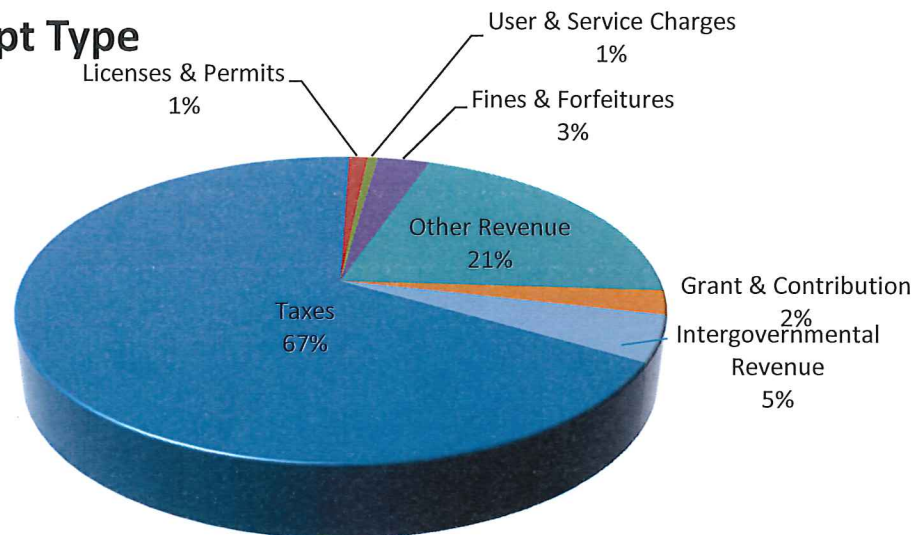
FINANCIAL SUMMARY

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
*** TOTAL EXPENDITURES ***	413,113.98	355,951.17	643,662.00	618,263.92	920,375.00		
** REVENUE OVER (UNDER) EXPENDITURES **	18,508.32	109,619.52	0.00	(167,649.40)	0.00		

General Fund Revenue

Receipt Type	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
Taxes	7,121,211	6,593,688	7,246,600	6,812,800	219,112
Licenses & Permits	231,321	86,500	175,230	111,000	24,500
User & Service Charges	78,196	67,000	4,300	61,500	-5,500
Fines & Forfeitures	332,554	261,000	268,900	307,500	46,500
Other Revenue	288,288	290,474	155,200	2,105,130	1,814,656
Grant & Contributions	257,973	257,800	264,898	257,800	0
Intergovernmental Revenue	548,230	683,507	555,818	488,275	-195,232
Total Revenue	8,857,773	8,239,969	8,670,946	10,144,005	1,904,036

Revenue by Receipt Type



Largest Revenue Sources	Amended Budget FY 2017-2018	% Of Total 17-18 General Fund Budget	Adopted Budget FY 2018-2019	% Of Total 18-19 General Fund Budget	Variance
Property Taxes	3,805,200	46%	3,668,300	36%	-136,900
Sales Tax	2,204,988	27%	2,550,000	25%	345,012
Franchise Fees	583,500	7%	594,500	6%	11,000
Total	6,593,688	80%	6,812,800	67%	219,112

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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Taxes				
Property Taxes Current	3,722,348	3,715,200	3,710,000	3,578,300
Property Taxes Delinquent	92,353	90,000	90,000	90,000
Sales Tax Revenue	2,693,583	2,204,988	2,950,000	2,550,000
Natural Gas Franchise Tax	41,766	40,000	37,000	40,000
Electrical Franchise Tax	340,683	340,000	272,000	335,000
Telephone Franchise Tax	51,000	33,000	25,000	40,000
Cable TV Franchise Tax	50,857	60,000	50,000	60,000
Waste Collection Franchise	97,935	90,000	87,000	94,000
Other Franchise Tax	792	500	600	500
Alcohol Beverage Tax	29,894	20,000	25,000	25,000
Total Taxes	7,121,211	6,593,688	7,246,600	6,812,800
Licenses & Permits				
Electrical Licenses	2,800	0	350	0
Builder Licenses	7,250	5,000	13,000	5,000
Electrical Permits	9,190	7,000	11,000	7,000
Building Permits	117,517	30,000	73,000	40,000
Plumbing Permits	10,313	10,000	9,300	7,500
Mechanical Permits	22,444	5,000	6,800	10,000
Trailer Permits	592	0	0	0
Food Handler's Permits	3,245	2,000	3,100	2,000
Liens	0	0	165	0
Other Permits & Fees	46,535	18,000	47,000	30,000
Alcoholic Beverage Licenses	4,760	4,500	6,400	4,500
Animal Licenses & Fee	6,325	5,000	5,000	5,000
Alarm Fees	350	0	115	0
Total Licenses & Permits	231,321	86,500	175,230	111,000
User & Service Charges				
Bauer Center Rentals	75,640	65,000	1,900	60,000
Bayfront Rentals	380	0	300	0
Police Services	2,176	2,000	2,100	1,500
Fire Service Fees	0	0	0	0
Total User & Service Charges	78,196	67,000	4,300	61,500

GENERAL FUND

General Fund Revenues (Continued)	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Fines & Forfeitures				
Penalties & Interest	84,219	80,000	86,000	80,000
Tax Attorney Fees	33,969	25,000	32,000	30,000
Court Fines	185,061	125,000	123,000	170,000
Municipal Court- Collection Agency	13,488	13,000	13,000	13,000
Local Time Payment Fees	5,247	5,000	5,300	4,500
Arrest Fees	10,557	13,000	9,500	10,000
Cash Over- Municipal Court	13	0	100	0
Total Fines & Forfeitures	332,554	261,000	268,900	307,500
Other Revenue				
Interest Income	84,775	50,000	132,000	65,000
Other Financing Sources	0	0	0	0
Photo Copies	1,260	1,000	1,200	0
Donations	0	0	0	0
Auction Proceeds	0	0	0	0
TML Reimbursements	72,313	5,000	4,000	10,000
Hurricane	43,980	0	0	0
Fire Training Reimbursement	0	0	0	0
Miscellaneous Income	79,960	20,000	12,000	15,000
Tower of Tex Usage Rights	6,000	6,000	6,000	6,000
Equity Balance Forward	0	208,474	0	2,009,130
Total Other Revenue	288,288	290,474	155,200	2,105,130
Grants and Contributions				
Operation Stone Garden	0	0	0	0
Contribution Lease - Police/Fire	1,799	1,800	2,193	1,800
Calhoun County- Fire	185,175	185,000	191,705	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	257,973	257,800	264,898	257,800
Intergovernmental Revenue				
Transfer In- 504 Port Commission	14,500	14,500	14,500	27,000
Transfer In- 501 Utility Fund	245,000	245,000	245,000	232,500
Transfer In- 503 Beach Fund	8,000	8,000	8,000	9,200
Transfer In- 134 Justice Assist Grant	0	0	0	0
Transfer In- 161 Bayfront Pen Pier	0	0	0	0
Transfer In- 206 FARF Fund	99,730	235,007	107,318	38,000
Transfer In- 101 Hotel/Motel	181,000	181,000	181,000	181,575
Total Intergovernmental Revenue	548,230	683,507	555,818	488,275
Total General Fund Revenue	8,857,773	8,239,969	8,670,946	10,144,005

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

001-GENERAL FUND

REVENUES

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

411.01	PROPERTY TAXES-CURRENT	3,629,565.85	3,722,347.63	3,715,200.00	3,724,189.37	3,578,300.00	
411.02	PROPERTY TAXES-DELINQUENT	77,017.30	92,353.11	90,000.00	99,761.36	90,000.00	
412.01	SALES TAX REVENUE	2,510,153.00	2,693,582.52	2,204,988.00	2,485,856.05	2,550,000.00	
413.01	NATURAL GAS FRANCHISE TAX	40,752.03	41,766.46	40,000.00	38,024.94	40,000.00	
413.02	ELECTRICAL FRANCHISE TAX	347,133.25	340,683.23	340,000.00	239,806.29	335,000.00	
413.03	TELEPHONE FRANCHISE TAX	41,343.31	51,000.19	33,000.00	27,601.07	40,000.00	
413.04	CABLE TV FRANCHISE TAX	62,162.08	50,856.92	60,000.00	35,742.23	60,000.00	
413.05	WASTE COLLECTION FRANCHISE	94,970.72	97,935.50	90,000.00	83,102.18	94,000.00	
413.90	OTHER FRANCHISE TAX	792.08	791.74	500.00	971.74	500.00	
414.01	ALCOHOLIC BEVERAGE TAX	24,245.66	29,893.89	20,000.00	28,353.92	25,000.00	
TOTAL TAXES		6,828,135.28	7,121,211.19	6,593,688.00	6,763,409.15	6,812,800.00	

411.01 PROPERTY TAXES-CURRENT PERMANENT NOTES:
94% OF CERTIFIED FREEZE ADJUSTED NET TAXABLE VALUE
TOTALING \$479,192,798.00

LICENSES & PERMITS

421.01	ELECTRICAL LICENSES	3,150.00	2,800.00	0.00	550.00	0.00	
421.02	BUILDER LICENSES	4,877.50	7,250.00	5,000.00	12,135.00	5,000.00	
422.01	ELECTRICAL PERMITS	10,648.69	9,189.80	7,000.00	11,481.52	7,000.00	
422.02	BUILDING PERMITS	22,732.53	117,517.32	30,000.00	61,196.07	40,000.00	
422.03	PLUMBING PERMITS	11,792.00	10,313.00	10,000.00	9,007.00	7,500.00	
422.04	MECHANICAL PERMITS	11,444.67	22,444.38	5,000.00	6,719.75	10,000.00	
423.01	TRAILER PERMITS	800.00	592.00	0.00	0.00	0.00	
423.02	FOOD HANDLER'S PERMITS	2,380.00	3,245.00	2,000.00	2,770.00	2,000.00	
423.03	LIENS	160.00	0.00	0.00	125.00	0.00	
423.90	OTHER PERMITS & FEES	27,760.00	46,534.63	18,000.00	36,433.00	30,000.00	
424.01	ALCOHOLIC BEVERAGE PERMITS	5,295.00	4,760.00	4,500.00	5,215.00	4,500.00	
425.01	ANIMAL LICENSES & FEES	7,270.00	6,325.00	5,000.00	3,890.00	5,000.00	
426.01	ALARM FEES	1,325.00	350.00	0.00	185.00	0.00	
TOTAL LICENSES & PERMITS		109,635.39	231,321.13	86,500.00	149,707.34	111,000.00	

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

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

001-GENERAL FUND

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

USER & SERVICE CHARGES							

435.06	BAUER CENTER RENTALS	80,460.00	75,640.00	65,000.00	5,400.00	60,000.00	
435.07	BAYFRONT RENTALS	6,670.00	380.00	0.00	300.00	0.00	
439.01	POLICE SERVICES	1,645.00	2,176.00	2,000.00	2,449.33	1,500.00	
TOTAL USER & SERVICE CHARGES		88,775.00	78,196.00	67,000.00	8,149.33	61,500.00	

FINES & FORFEITURES							

441.01	PENALTIES & INTEREST	74,687.97	84,219.16	80,000.00	79,778.52	80,000.00	
441.02	TAX ATTORNEY FEES	30,243.85	33,968.92	25,000.00	34,865.60	30,000.00	
443.01	COURT FINES	177,860.52	185,060.71	125,000.00	107,743.73	170,000.00	
443.02	MUNI COURT- COLLECTION AGEN	13,546.35	13,487.81	13,000.00	11,638.55	13,000.00	
443.03	LOCAL TIME PAYMENT FEES	7,031.70	5,247.18	5,000.00	4,574.97	4,500.00	
449.02	ARREST FEES	14,278.08	10,557.15	13,000.00	7,711.70	10,000.00	
449.03	CASH OVER-MC	2.50	13.00	0.00	100.00	0.00	
TOTAL FINES & FORFEITURES		317,650.97	332,553.93	261,000.00	246,413.07	307,500.00	

OTHER REVENUE							

451.01	INTEREST INCOME	34,980.69	84,775.14	50,000.00	130,121.03	65,000.00	
455.01	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	
459.02	PHOTO COPIES	1,098.75	1,260.25	1,000.00	1,369.00	0.00	
459.10	DONATIONS	175.00	0.00	0.00	0.00	0.00	
459.11	AUCTION/SALE PROCEEDS	3,616.75	0.00	0.00	0.00	0.00	
459.12	TML REIMBURSEMENTS	11,669.18	72,313.23	5,000.00	16,798.39	10,000.00	
459.15	HURRICANE	0.00	43,979.56	0.00	105,966.46	0.00	
459.17	FIRE TRAINING REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	
459.90	MISCELLANEOUS INCOME	22,400.66	79,959.97	20,000.00	9,377.41	15,000.00	
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	517,466.50	0.00	2,009,130.00	
TOTAL OTHER REVENUE		79,941.03	288,288.15	599,466.50	269,632.29	2,105,130.00	

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: FUNDS NEEDED TO COVER CAPITAL IMPROVEMENT PROJECTS					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

001-GENERAL FUND

REVENUES

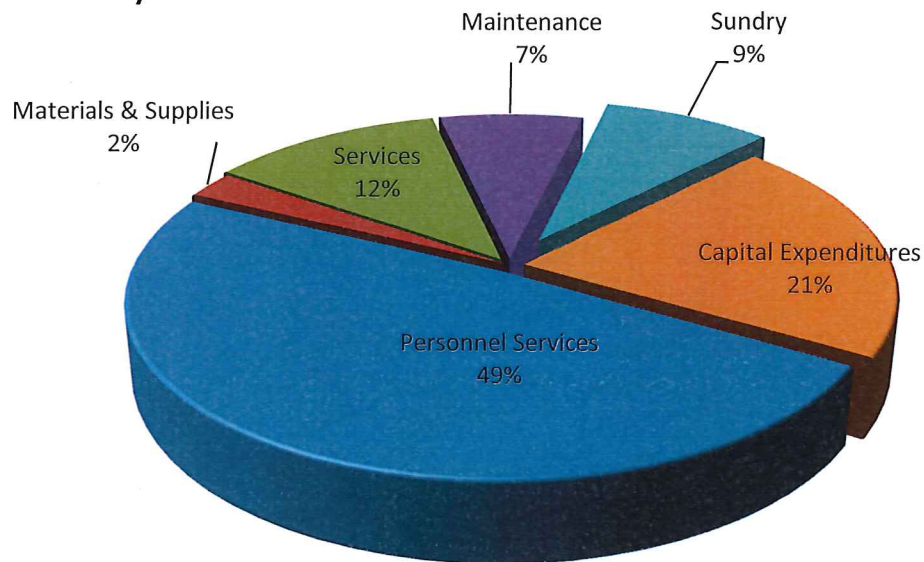
		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
GRANT AND CONTRIBUTION R								
484.53	OPERATION STONE GARDEN	111.87	0.00	0.00	0.00	0.00	0.00	
484.54	CONTRIBUTION LEOSE- PD/FIRE	1,828.74	1,798.87	1,800.00	2,193.61	1,800.00	1,800.00	
484.59	CALHOUN COUNTY-FIRE	185,165.55	185,174.56	185,000.00	191,705.04	185,000.00	185,000.00	
484.60	CALHOUN COUNTY-ANIMAL	65,000.00	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	6,000.00	
TOTAL GRANT AND CONTRIBUTION R		258,106.16	257,973.43	257,800.00	264,898.65	257,800.00		
INTERGOVERNMENTAL REVENUE								
492.01	XFER IN- 504 PORT COMMISSIO	16,500.00	14,499.96	14,500.00	12,083.30	27,000.00		
492.02	XFER IN- 501 UTILITY FUND	245,000.04	245,000.04	245,000.00	204,166.70	232,500.00		
492.04	XFER IN- 503 BEACH FUND	8,000.04	8,000.04	8,000.00	6,666.70	9,200.00		
493.85	XFER IN- FD 134 JUSTICE ASS	189.41	0.00	0.00	0.00	0.00		
493.87	XFER IN- FD 161 BAYFRONT PE	56,298.48	0.00	0.00	0.00	0.00		
493.88	XFER IN- 206 FARF FUND	89,615.00	99,730.00	288,734.50	187,755.50	38,000.00		
493.89	XFER IN- 101 HOTEL/MOTEL	219,999.96	180,999.96	181,000.00	150,833.30	181,575.00		
493.90	XFER IN- OTHER	0.00	0.00	0.00	0.00	0.00		
TOTAL INTERGOVERNMENTAL REVENUE		635,602.93	548,230.00	737,234.50	561,505.50	488,275.00		
492.01	XFER IN- 504 PORT COMMISSIPERMANENT NOTES:							
	ADMIN TRANSFER- \$27,000							
	3% OF REVENUES = \$14,000							
	40% OF AMBER'S WAGES = \$13,000							
492.02	XFER IN- 501 UTILITY FUND PERMANENT NOTES:							
	ADMIN CHARGES- \$172,500							
	SPRING CLEAN UP- \$60,000							
493.89	XFER IN- 101 HOTEL/MOTEL PERMANENT NOTES:							
	BAUER CENTER NET EXPENSE							
** TOTAL REVENUE **		8,317,846.76	8,857,773.83	8,602,689.00	8,263,715.33	10,144,005.00		

GENERAL FUND

General Fund Expenditures by Function

Expenses by Function	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
Personnel Services	4,301,096	4,644,985	4,334,000	4,951,261	306,276
Materials & Supplies	322,148	318,825	252,955	248,315	-70,510
Services	1,109,084	1,139,068	1,034,300	1,195,449	56,381
Maintenance	507,639	780,205	502,300	746,065	-34,140
Sundry	422,654	871,321	526,995	875,915	4,594
Capital Expenditures	723,719	485,565	951,000	2,127,000	1,641,435
Total Expenditures	7,386,339	8,239,969	7,601,550	10,144,005	1,904,036

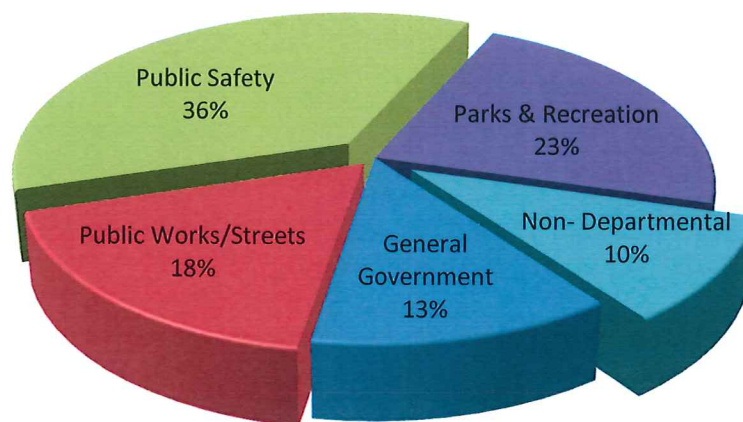
Expenditures by Function



General Fund Expenditures by Department

Department	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance	Variance by %
City Council	30,718	32,821	32,725	33,370	549	2%
City Manager	164,873	76,457	309,200	207,050	130,593	171%
City Secretary	139,540	177,570	169,500	169,600	-7,970	-4%
Human Resource	12,758	25,500	8,000	13,075	-12,425	-49%
Municipal Court	122,340	143,540	150,995	142,325	-1,215	-1%
Technology Services	0	0	0	160,315	160,315	0%
Economic Dev.	72,627	121,075	101,230	182,450	61,375	51%
Finance	174,871	223,060	209,800	226,100	3,040	1%
City Hall	148,754	174,669	80,500	282,675	108,006	62%
Police	1,722,745	1,897,399	1,876,000	1,935,635	38,236	2%
Fire	1,223,697	1,432,119	1,282,000	1,297,917	-134,202	-9%
Animal Control	96,774	132,590	82,000	133,000	410	0%
Code/Inspections	263,418	284,986	220,800	261,650	-23,336	-8%
Public Works/Streets	990,514	1,689,110	1,256,000	1,762,100	72,990	4%
Parks & Recreation	603,994	668,346	559,000	1,492,900	824,554	123%
Bauer Center	257,589	247,131	237,800	790,675	543,544	220%
Non-Departmental	1,361,129	913,596	1,026,000	1,053,168	139,572	15%
Total Expenditures	7,386,339	8,239,969	7,601,550	10,144,005	1,904,036	23%

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

2018-2019 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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	28,808	31,071	31,000	31,120
Materials & Supplies	493	500	225	500
Services	1,417	1,250	1,500	1,750
Maintenance	0	0	0	0
Total City Council	30,718	32,821	32,725	33,370

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

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	25,200.00	26,700.00	28,800.00	26,400.00	28,800.00	
50010512.05 EMPLOYER-SOCIAL SECURITY	1,960.29	2,042.55	2,205.00	2,019.60	2,220.00	
50010512.30 WORKER'S COMPENSATION	44.24	65.84	66.00	72.04	100.00	
TOTAL PERSONNEL SERVICES	27,204.53	28,808.39	31,071.00	28,491.64	31,120.00	
MATERIALS & SUPPLIES						
50010521.01 OFFICE	379.72	492.53	500.00	220.88	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	379.72	492.53	500.00	220.88	500.00	
50010521.01 OFFICE						PERMANENT NOTES: MINUTE BOOKS
SERVICES						
50010531.01 TRAVEL & TRAINING	915.69	799.77	500.00	720.52	1,000.00	
50010531.04 DUES, SUBSCR., & PUBLICATIO	0.00	0.00	0.00	0.00	0.00	
50010536.02 TELEPHONE	414.97	617.52	750.00	567.82	750.00	
TOTAL SERVICES	1,330.66	1,417.29	1,250.00	1,288.34	1,750.00	
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	28,914.91	30,718.21	32,821.00	30,000.86	33,370.00	

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.

2018-2019 Business Plans (Objectives)

- Adopt zoning and land use 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
- Initiate efforts to implement a Single Stream Curbside Recycling Program
- Continue to expand a Main Street Improvement and Beautification Program
- Establish and reinforce regional partnerships, particularly City/County, that include Economic Development, Law Enforcement, Firefighting, and Public Works
- Focus on infrastructure and beautification improvements city-wide

2017-2018 Accomplishments of Prior Year Business Plans

- Improved and reopened Lighthouse Beach Campground and initiated on-line registration
- Continued a city-wide Tire Recycling Program (Earth Day)
- Made renovations & improvements to the Bauer Center and Nautical Landings buildings following damages from Hurricane Harvey

Budget Summary

City Manager	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	158,008	66,757	215,000	196,600
Materials & Supplies	1,375	700	2,200	700
Services	5,491	9,000	92,000	9,750
Maintenance	0	0	0	0
Sundry	0	0	0	0
Total City Manager	164,873	76,457	309,200	207,050

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
City Manager	1	1	1
Administrative Assistant	0	1	1
Total	1	1	2

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

Benjamin Franklin

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

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	192,561.89	128,692.74	177,100.00	164,720.32	161,000.00		
50020512.05 EMPLOYER-SOCIAL SECURITY	15,252.24	9,733.94	12,860.00	9,169.90	12,500.00		
50020512.10 EMPLOYER-T.M.R.S.	12,272.80	8,156.80	10,505.00	10,117.31	10,300.00		
50020512.20 GROUP H/D INS PREMIUMS	1,925.50	8,340.74	24,400.00	17,301.06	12,300.00		
50020512.30 WORKER'S COMPENSATION	504.75	583.85	442.00	554.76	500.00		
50020512.31 OTHER BENEFITS	700.00	2,500.00	2,500.00	300.00	0.00		
TOTAL PERSONNEL SERVICES	223,217.18	158,008.07	227,807.00	202,163.35	196,600.00		
MATERIALS & SUPPLIES							
50020521.01 OFFICE	1,100.95	58.04	2,100.00	2,006.33	600.00		
50020521.03 POSTAGE	29.64	16.53	100.00	54.96	100.00		
50020528.03 NON- CAPITALIZED ASSETS	0.00	1,300.00	0.00	0.00	0.00		
TOTAL MATERIALS & SUPPLIES	1,130.59	1,374.57	2,200.00	2,061.29	700.00		
SERVICES							
50020531.01 TRAVEL & TRAINING	1,082.46	2,429.01	5,000.00	1,921.64	5,750.00		
50020531.04 DUES, SUBSCR., & PUBLICATIO	2,079.50	1,435.00	2,000.00	1,985.00	2,000.00		
50020533.14 CONTRACTED SERVICES	0.00	0.00	89,035.00	89,033.45	0.00		
50020536.02 TELEPHONE	2,193.86	1,626.76	2,000.00	1,226.81	2,000.00		
TOTAL SERVICES	5,355.82	5,490.77	98,035.00	94,166.90	9,750.00		
50020531.01 TRAVEL & TRAINING	PERMANENT NOTES: TCMA CONFERENCE TCMA REGIONAL MEETINGS (QTRLY) LEGISLATIVE MEETINGS (NEW)						
50020531.04 DUES, SUBSCR., & PUBLICATIO	PERMANENT NOTES: ICMA TCMA						
50020536.02 TELEPHONE	PERMANENT NOTES: INCLUDES CELL PHONE						
TOTAL CITY MANAGER	229,703.59	164,873.41	328,042.00	298,391.54	207,050.00		

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.

2018-2019 Business Plans (Objectives)

- Records Management is priority; therefore, all original documents must be in this office
- Expand chronological listing of events for indexing
- Use "ClerkBase" program to be more transparent to the public
- Continue updating website activities

2017-2018 Accomplishments of Prior Year Business Plans

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

Budget Summary

City Secretary	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	133,408	155,070	156,000	148,600
Materials & Supplies	1,755	1,500	1,500	1,500
Services	4,376	20,500	12,000	19,500
Maintenance	0	500	0	0
Capital Expenditures	0	0	0	0
Total City Secretary	139,540	177,570	169,500	169,600

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Total	2	2	2

Performance Measures

<i>Our Workload</i>	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
Number of Agendas/Meetings/Mins.	30	30	25	23
Number of requests for Public Info.	38	40	34	32
Number of new Ordinances approved	12	11	7	7
Number of closed sessions	8	16	12	15
Number of public hearings	7	9	9	7
Number of Proclamations	12	10	10	8
Number of resolutions approved	21	20	21	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%

C I T Y O F P O R T L A V A C A
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

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

PERSONNEL SERVICES						

50030511.01 SALARIES & WAGES	76,746.68	112,580.86	113,250.00	98,316.31	110,200.00	
50030511.07 SALARIES & WAGES-OVERTIME	112.12	369.98	250.00	520.70	0.00	
50030512.05 EMPLOYER-SOCIAL SECURITY	5,243.16	7,923.69	8,665.00	7,203.00	8,600.00	
50030512.10 EMPLOYER-T.M.R.S.	4,521.23	7,133.74	7,080.00	6,064.28	7,100.00	
50030512.20 GROUP H/D INS PREMIUMS	1,349.06	5,225.74	25,525.00	30,396.00	22,250.00	
50030512.30 WORKER'S COMPENSATION	155.97	173.91	300.00	337.66	450.00	
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TOTAL PERSONNEL SERVICES	88,128.22	133,407.92	155,070.00	142,837.95	148,600.00	
MATERIALS & SUPPLIES						

50030521.01 OFFICE	1,449.48	734.53	1,000.00	703.67	1,000.00	
50030521.03 POSTAGE	1.09	8.96	0.00	56.55	0.00	
50030528.03 NON- CAPITALIZED ASSETS	0.00	1,012.00	500.00	701.49	500.00	
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TOTAL MATERIALS & SUPPLIES	1,450.57	1,755.49	1,500.00	1,461.71	1,500.00	
SERVICES						

50030531.01 TRAVEL & TRAINING	4,836.83	1,680.35	6,000.00	7.15	5,000.00	
50030531.04 DUES, SUBSCR., & PUBLICATIO	649.50	823.00	500.00	723.85	500.00	
50030531.10 ELECTION COST	18,630.08	0.00	8,500.00	6,963.02	8,500.00	
50030533.14 CONTRACTED SERVICES	5,032.22	944.68	5,000.00	866.82	5,000.00	
50030536.02 TELEPHONE	596.03	928.27	500.00	918.10	500.00	
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TOTAL SERVICES	29,744.66	4,376.30	20,500.00	9,478.94	19,500.00	
50030531.01 TRAVEL & TRAINING	PERMANENT NOTES: 4 SEMINARS PLUS ELECTION SEMINAR					
50030531.04 DUES, SUBSCR., & PUBLICATIO	PERMANENT NOTES: TMCA DUES PORT LAVACA WAVE, VICTORIA ADVOCATE TEXAS MUNICIPAL LAW & PROCEDURES MANUAL TEXAS MUNICIPAL CLERKS HANDBOOK TEXAS GOVERNMENT CODE MCCI \$550.00 YR TO MANAGE ORDINANCES ON WEB AND UPDATE TMCCP (TX MUN CLERKS CERT PROGRAM) ELECTION LAW MANUAL 4TH EDITION; LAW & PROCEDURE 6TH EDITION THE 2018 TEXAS ELECTION CODE TEXAS ELECTION CODE LAW AND PROCEDURE MCCI \$550/YR MANAGE ORDINANCES ON WEB UPDATE TMCCP ELECTION LAW MANUAL 4TH ED. LAW & PROCEDURES 6TH ED					

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

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
50030531.10 ELECTION COST			PERMANENT NOTES: FOR DISTRICTS 4 AND 5 (ROSIE PADRON & JIM WARD) EQUIPMENT SUPPLIES AND LEASE OF VOTING MACHINE; PLUS CONTRACTING ELECTION JUDGES AND CLERKS				
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 RETENTION/SCAN PROJECT ESTIMATED COST IS \$2,000				
MAINTENANCE							
50030544.50 R & M- FURNITURE & EQUIPMEN	398.08	0.00		500.00	0.00	0.00	
TOTAL MAINTENANCE	398.08	0.00		500.00	0.00	0.00	
TOTAL CITY SECRETARY	119,721.53	139,539.71		177,570.00	153,778.60	169,600.00	

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.

2018-2019 Business Plans (Objectives)

- Re-aligned Human Resource Department
- Update HR and Workplace Policies to current compliance
- Update job descriptions to be more in-line with other cities
- Completed salary survey
- Continue to reduce the number of risk and work related injuries with additional safety training
- Continue to improve the applicant recruiting effort using Texas Municipal League resources
- Continue to update the department's website page

2017-2018 Accomplishments of Prior Year Business Plans

- Implemented new hire fitness requirements
- Implemented the new performance evaluation process tool
- Implemented an employee training developmental model
- Maintained the City required certifications in the Human Resource software
- Implemented department wide health & fitness challenges

Budget Summary

Human Resource	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	-11	0	0	0
Materials & Supplies	2,001	2,000	1,200	1,075
Services	10,767	23,500	6,800	12,000
Maintenance	0	0	0	0
Capital Expenditures	0	0	0	0
Total Human Resource	12,758	25,500	8,000	13,075

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Finance/Human Resource Specialist	1	0	0
Total	1	0	0

Performance Measures

	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
<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: AUGUST 31ST, 2018

001-GENERAL FUND
HUMAN RESOURCE
DEPARTMENT EXPENDITURES

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

PERSONNEL SERVICES							
50035511.01 SALARIES & WAGES	38,088.52	0.00	0.00	0.00	0.00	0.00	
50035512.05 EMPLOYER-SOCIAL SECURITY	2,698.77	0.00	0.00	0.00	0.00	0.00	
50035512.10 EMPLOYER-T.M.R.S.	2,375.44	0.00	0.00	0.00	0.00	0.00	
50035512.20 GROUP H/D INS PREMIUMS	1,194.28	(135.00)	0.00	0.00	0.00	0.00	
50035512.30 WORKER'S COMPENSATION	112.42	124.21	0.00	0.00	0.00	0.00	
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TOTAL PERSONNEL SERVICES	44,469.43	(10.79)	0.00	0.00	0.00	0.00	

MATERIALS & SUPPLIES

50035521.01 OFFICE	1,923.30	839.23	1,000.00	878.85	1,000.00	
50035521.02 PRINTING	0.00	0.00	500.00	0.00	0.00	
50035521.03 POSTAGE	54.00	0.00	0.00	0.00	75.00	
50035528.03 NON- CAPITALIZED ASSETS	0.00	1,162.00	500.00	265.00	0.00	
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TOTAL MATERIALS & SUPPLIES	1,977.30	2,001.23	2,000.00	1,143.85	1,075.00	

50035521.01 OFFICE

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

SERVICES

50035531.01 TRAVEL & TRAINING	4,379.83	0.00	3,000.00	1,131.32	1,500.00	
50035531.04 DUES, SUBSCR., & PUBLICATIO	1,059.00	2,109.30	1,500.00	970.50	1,500.00	
50035531.05 EMPLOYMENT INCENTIVES	302.58	652.24	3,000.00	0.00	1,500.00	
50035532.03 MEDICAL SERVICES	6,017.50	4,668.00	8,000.00	2,470.44	6,000.00	
50035533.14 CONTRACTED SERVICES	1,319.00	865.00	5,500.00	966.00	1,500.00	
50035536.02 TELEPHONE	2,445.64	2,472.73	2,500.00	2,136.15	0.00	
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TOTAL SERVICES	15,523.55	10,767.27	23,500.00	7,674.41	12,000.00	

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
SHRM
TMHRA
LABOR LAW POSTERS, HR SPECIALIST, TEXAS EMPLOYMENT LAW
HR SPECIALIST

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.

2018-2019 Business Plans (Objectives)

- Implement new warrant safe harbor docket put in place by 2017 legislative update
- Inform public of safe harbor docket in order to bring them in to clear warrant backlog
- Work with other city departments to establish community service activities as alternate means of disposing of outstanding fines
- Establish court security committee and implement procedures/equipment to secure court room

2017-2018 Accomplishments of Prior Year Business Plans

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

Budget Summary

Municipal Court	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	90,419	126,840	122,500	128,825
Materials & Supplies	1,976	1,200	1,500	1,500
Services	16,329	12,000	18,000	12,000
Maintenance	200	3,500	9,000	0
Sundry	13,416	0	-5	0
Total Municipal Court	122,340	143,540	150,995	142,325

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 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 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
Number of citations filed	1,200	1,819	2,500	3,000
Number of warrants issued	550	503	600	600
Number of juvenile citations filed	100	99	104	100
Number of property/evidence hearing cases	0	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%

CITY OF PORT LAVACA
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

001-GENERAL FUND
MUNICIPAL COURT
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							

50060511.01	SALARIES & WAGES	73,053.21	75,378.19	92,290.00	80,691.95	91,200.00	_____
50060511.07	SALARIES & WAGES-OVERTIME	1,249.80	1,371.00	0.00	0.00	0.00	_____
50060512.05	EMPLOYER-SOCIAL SECURITY	5,344.50	5,509.87	7,060.00	5,993.13	7,100.00	_____
50060512.10	EMPLOYER-T.M.R.S.	3,282.70	3,779.30	4,585.00	3,983.56	4,700.00	_____
50060512.20	GROUP H/D INS PREMIUMS	1,508.43	4,162.97	22,660.00	21,547.20	25,500.00	_____
50060512.30	WORKER'S COMPENSATION	199.24	217.39	245.00	253.79	325.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		84,637.88	90,418.72	126,840.00	112,469.63	128,825.00	
50060511.01	SALARIES & WAGES	PERMANENT NOTES:					
		FUND 112 JUVENILE CASE MANAGER FUND WILL CLOSE TO FD 001					
MATERIALS & SUPPLIES							

50060521.01	OFFICE	2,640.91	816.94	1,000.00	846.93	1,000.00	_____
50060521.03	POSTAGE	252.34	293.35	200.00	664.82	500.00	_____
50060528.03	NON-CAPITALIZED ASSETS	830.19	866.00	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		3,723.44	1,976.29	1,200.00	1,511.75	1,500.00	
SERVICES							

50060531.01	TRAVEL & TRAINING	3,715.08	3,690.01	3,000.00	1,979.40	3,000.00	_____
50060531.04	DUES, SUBSCR., & PUBLICATIO	80.00	0.00	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	752.40	790.02	1,000.00	829.52	1,000.00	_____
50060533.12	COLLECTION ATTY FEE	7,499.52	10,354.97	6,000.00	11,759.18	6,000.00	_____
50060536.02	TELEPHONE	1,585.28	1,494.48	1,500.00	1,111.90	1,500.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		13,632.28	16,329.48	12,000.00	15,680.00	12,000.00	
50060531.01	TRAVEL & TRAINING	PERMANENT NOTES:					
		INCLUDES T. BUTCHER CERTIFICATION LEVEL 1 TRAINING					
50060531.04	DUES, SUBSCR., & PUBLICATIPERMANENT NOTES:	MEMBERSHIP DUES- JUDGE & CLERK					
		COURT SUBSCRIPTION					
50060531.05	ADVERTISING & LEGAL NOTICEPERMANENT NOTES:	ADVERTISING WARRANT ROUND UP					
50060533.11	SCOFFLAW-TXDOT	PERMANENT NOTES:					
		SCOFFLAW TXDMV (APPROXIMATELY \$30/MONTH TO ORDER VEHICLE					
		REGISTRATION FLAGGED)					
50060533.12	COLLECTION ATTY FEE	PERMANENT NOTES:					

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

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

OFFSET IN GF REVENUE #001-443.02							
MAINTENANCE							
50060544.50 R & M- FURNITURE & EQUIPMEN	266.92	0.00	0.00	0.00	0.00	0.00	
50060544.51 MAINTENANCE CONTRACTS	2,900.79	200.00	3,500.00	7,033.20	0.00	0.00	

TOTAL MAINTENANCE	3,167.71	200.00	3,500.00	7,033.20	0.00	0.00	
SUNDRY							
50060553.10 XFER OUT- FD 112 JUV CASE M	8,839.23	13,415.99	0.00	0.00	0.00	0.00	
50060554.01 CASH OVER/SHORT	0.00	0.00	0.00	(5.00)	0.00	0.00	

TOTAL SUNDRY	8,839.23	13,415.99	0.00	(5.00)	0.00	0.00	
50060553.10 XFER OUT- FD 112 JUV CASE PERMANENT NOTES:							
THE FUNDS COLLECTED IN FUND 112 WILL BE CLOSED TO FUND 001							

TOTAL MUNICIPAL COURT	114,000.54	122,340.48	143,540.00	136,689.58	142,325.00		
=====							

TECHNOLOGY SERVICES

Budget Summary

TECHNOLOGY SERVICES	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	0	0	0	0
Materials & Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	160,315
Total Technology Services	0	0	0	160,315

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

001-GENERAL FUND
TECHNOLOGY SERVICES
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MAINTENANCE						
50070542.0030CONTRACTED SERVICE- CITY SE	0.00	0.00	0.00	0.00	5,725.00	
50070542.0060CONTRACTED SERVICE- MUNC. C	0.00	0.00	0.00	0.00	13,200.00	
50070542.0075CONTRACTED SERVICE- ECO. DE	0.00	0.00	0.00	0.00	440.00	
50070542.0110CONTRACTED SERVICE- POLICE D	0.00	0.00	0.00	0.00	54,500.00	
50070542.0120CONTRACTED SERVICE- FIRE DE	0.00	0.00	0.00	0.00	4,325.00	
50070542.0320CONTRACTED SERVICE- CODE/IN	0.00	0.00	0.00	0.00	7,125.00	
50070542.9800CONTRACTED SERVICE- ALL DEP	0.00	0.00	0.00	0.00	75,000.00	
TOTAL MAINTENANCE	0.00	0.00	0.00	0.00	160,315.00	

50070542.0030CONTRACTED SERVICE- CITY SPERMANENT NOTES:
CLERKBASE = \$5,670.00

50070542.0060CONTRACTED SERVICE- MUNC. PERMANENT NOTES:
TYLER TECHNOLOGIES COURT ONLINE = \$1,260.00
TYLER TECHNOLOGIES CENTRAL CASH COLLECTION = \$1,711.89
TYLER TECHNOLOGIES COURT CASE MANAGEMENT = \$8,335.30
TYLER TECHNOLOGIES EPSON TM-H6000III THERMAL RECEIPT
PRINTER- MAINTENANCE = \$390.63 (A)
TYLER TECHNOLOGIES MEDIA PLUS AUTOMATED CASH DRAWER-
MAINTENANCE = \$74.40 (C)
TYLER TECHNOLOGIES EPSON TM- H6000III THERMAL RECEIPT
PRINTER- MAINTENANCE = \$390.63 (B)
TYLER TECHNOLOGIES MEDIA PLUS AUTOMATED CASH DRAWER-
MAINTENANCE = \$74.40
TYLER TECHNOLOGIES DMV/SCOFFLAW PROGRAM INTERFACE = \$871.00

50070542.0075CONTRACTED SERVICE- ECO. DPERMANENT NOTES:
AUTO CAD LIGHT ANNUAL = \$400
SPLASH TOP ANNUAL = \$20
ADOBE NOW ANNUAL = \$20

50070542.0110CONTRACTED SERVICE- POLICE PERMANENT NOTES:
LOCAL IT SOLUTIONS:
ANNUAL NETWORK SERVICES = \$19,320
REPLACE 4 COMPUTERS @ \$650 EA.= \$2,600
TYLER TECHNOLOGIES:
PUBLIC SAFETY SUITE = \$4,908.23
PUBLIC SAFETY SUITE (PET REGISTRATION & ALARM) 2 UNITS =
\$525
EPSON TM- H6000III THERMAL RECEIPT PRINTER = \$429.69
PUBLIC SAFETY SUITE- MAINTENANCE = \$649.95
BRAZOS RDC SOFTWARE MAINTENANCE = \$2,233.50
BRAZOS RDC SOFTWARE INTERFACE TO COURT MAINTENANCE = \$829.58
BRAZOS RDC SOFTWARE INTERFACE TO PUBLIC SAFETY-MAINT=\$829.58
FIXED ASSETS =\$431.29

001-GENERAL FUND
TECHNOLOGY SERVICES
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
CAD = \$5,817.49						
DISPATCHER = \$969.57						
NCIC SERVICE INTERFACE= \$2,286.54						
NCIC CLIENT INTERFACE = \$351.78						
RMS MAPPING INTERFACE = \$1,067.30						
BASE RMS SYSTEM = \$7,756.65						
PROPERTY ROOM = \$1,939.17						
SEX OFFENDER = \$485.55						
BICYCLE REGISTRATION = \$581.75						
ACCIDENT REPORT DIAGRAMMING SOFTWARE INTERFACE = \$232.70						
SYMBOL LS2208 BAR CODE SCANNER = \$157.55						
50070542.0120CONTRACTED SERVICE- FIRE DPERMANENT NOTES:						
FIREHOUSE (ANNUAL SOFTWARE RENEWAL) = \$1930 FOR 4 STATION COMPUTERS						
SOUTHERN SOFTWARE (ANNUAL SOFTWARE RENEWAL FOR MOBILE DATA TABLETS) = \$1,012 FOR 6 APPARATUS TOUGHBOOKS						
LOCAL IT SOLUTIONS - REPLACE 2 COMPUTERS @ \$650/EA. = \$1300						
50070542.0320CONTRACTED SERVICE- CODE/IPERMANENT NOTES:						
IWORQ ANNUAL FEE= \$4,800						
TYLER TECHNOLOGIES PERMITS& INSPECTIONS = \$2,233.92						
50070542.9800CONTRACTED SERVICE- ALL DEPERMANENT NOTES:						
MICROSOFT (LOCAL IT SOLUTIONS RECOMMENDATION) = \$100						
MCCI LASERFISCHE ANNUAL SUPPORT RENEWAL COVERAGE = \$4,346.21						
JOE SLIVA (CITY WEBSITE) \$1,512						
JOE SLIVA (CITY WEBSITE)- MAINTENANCE = \$400						
LOCAL IT SOLUTIONS:						
ANNUAL NETWORK SERVICES = \$33,000						
POWEREDGE R730 SERVER, DUAL XEON PROC = \$7,018.75						
UBIQUITI = \$800						
REPLACE 2.5 COMPUTERS FOR CITY @ \$650 EA. = \$1,625						
HURRICANE PREPAREDNESS= \$2,000						
TYLER TECHNOLOGIES:						
CALL CENTER = \$731.35						
HUMAN RESOURCE BASE PACKAGE = \$2986.29						
INVENTORY CONTROL = \$1,192.97						
U/SQL DATA DICTIONARY = \$1,489.27						
GENERAL LEDGER= \$4,913.06						
ACCOUNTS PAYABLE = \$3,276.41						
PURCHASE ORDERS= \$3276.41						
PAYROLL/ PERSONNEL = \$4,168.42						
BASIC NETWORK SERVICES = \$769.46						
FIXED ASSETS = \$1,276.76						
TOTAL TECHNOLOGY SERVICES	0.00	0.00	0.00	0.00	160,315.00	

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.

2018-2019 Business Plans (Objectives)

- Continue to work with FEMA and other grant programs on Hurricane Harvey Recovery
- 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

2017-2018 Accomplishments of Prior Year Business Plans

- Executed an Economic Development Agreement with Mr. Eric Ho for new housing development in Port Lavaca
- Continued to work with Mr. Patel for development of Hampton Inn, postponed to Hurricane Harvey
- Hosted a delegation of investors from mainland China who came to tour Port Lavaca and Calhoun County

GENERAL FUND

- Continued to work with Mr. Banks as he continues the improvements to his property on Main Street, for which he has received a City Façade Grant
- Monitored and maintained Economic Development Facebook page
- Worked with FEMA representatives to document and make application for reimbursement for costs associated with damage from Hurricane Harvey
- Prepared RFP's, RFQ's and Request for Bids, and coordinated the activities there of, for various professional and construction services required due to Hurricane Harvey recovery efforts

Budget Summary

Economic Development (ED)	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	29,318	107,875	95,000	103,950
Materials & Supplies	2,471	1,000	230	2,500
Services	40,693	11,000	6,000	11,000
Maintenance	144	1,200	0	0
Sundry	0	0	0	35,000
Capital Expenditures	0	0	0	30,000
Total Economic Dev.	72,627	121,075	101,230	182,450

2018- 2019 Major Additions: Façade Grants, Business Development Grants & Boardwalk Design

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Economic Dev./Engineering/Planning	1	1	1
Total	1	1	1

Performance Measures

<i>Our Workload</i>	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
# of Economic Development Inquires	23			
# of Economic Development projects/initiatives	4			
# of new business registrations (Port Lavaca/Calhoun County)	3			
# of presentations made to business and civic groups	10			
<i>Measuring our Effectiveness</i>				
% of business leads that choose to locate in Port Lavaca/Calhoun County	3			

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

001-GENERAL FUND
 ECONOMIC DEVELOPMENT
 DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
ED OFFICE						
CELL PHONE						
 MAINTENANCE						
50075544.50 R & M- FURNITURE & EQUIPMEN	867.31	144.00	0.00	0.00	0.00	
50075544.51 MAINTENANCE CONTRACTS	0.00	0.00	1,200.00	9,000.00	0.00	
TOTAL MAINTENANCE	867.31	144.00	1,200.00	9,000.00	0.00	
 SUNDRY						
50075554.97 FACADE GRANTS	0.00	0.00	0.00	0.00	25,000.00	
50075554.98 BUSINESS DEVELOPMENT GRANTS	0.00	0.00	0.00	0.00	10,000.00	
TOTAL SUNDRY	0.00	0.00	0.00	0.00	35,000.00	
 CAPITAL EXPENDITURES						
50075561.02 CE- LAND & IMPROVEMENTS OTB	0.00	0.00	0.00	0.00	0.00	
50075563.05 CE- INFRASTRUCTURE	0.00	0.00	0.00	0.00	30,000.00	
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	30,000.00	
50075563.05 CE- INFRASTRUCTURE						
PERMANENT NOTES: BOARDWALK DESIGN						
TOTAL ECONOMIC DEVELOPMENT	122,681.24	72,626.62	121,075.00	100,386.49	182,450.00	

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.

2018-2019 Business Plans (Objectives)

- Continue to develop internal control policies
- Continue to improve the budget document to create an easy, understandable format for our citizens
- Provide a Cash Handling Manual
- Earn the Certificate of Achievement for Excellence in Financial Reporting Award from GFOA

2017-2018 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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	148,448	203,160	197,000	206,400
Materials & Supplies	8,187	8,000	7,800	9,000
Services	17,677	11,400	5,000	9,700
Maintenance	558	500	0	1,000
Total Finance	174,871	223,060	209,800	226,100

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Finance Director	1	1	1
Senior Accountant	1	1	1
Accounting Clerk	1	1	1
Temporary Accounting Clerk	0	1	1
Total	3	4	4

Performance Measures

<i>Our Workload</i>	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
Average number of invoices processed	4391	4647	4652	4650
Average number of vendor checks issued	2059	2168	2177	2180
Average number of payroll checks/ACH issued	2695	2716	2710	2711
Number of manual journal entries	2712	2755	2725	2720
<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

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

001-GENERAL FUND

FINANCE

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
50080511.01 SALARIES & WAGES	181,810.37	120,975.09	148,410.00	129,832.31	151,300.00		
50080511.07 SALARIES & WAGES-OVERTIME	1,528.99	5,041.22	3,000.00	2,498.50	2,000.00		
50080512.05 EMPLOYER-SOCIAL SECURITY	12,612.25	9,861.52	11,355.00	10,026.33	12,350.00		
50080512.10 EMPLOYER-T.M.R.S.	10,530.33	7,354.39	8,000.00	7,307.16	8,700.00		
50080512.20 GROUP H/D INS PREMIUMS	3,047.43	4,719.15	32,000.00	26,627.60	31,500.00		
50080512.30 WORKER'S COMPENSATION	441.09	496.92	395.00	483.21	550.00		
TOTAL PERSONNEL SERVICES	209,970.46	148,448.29	203,160.00	176,775.11	206,400.00		
MATERIALS & SUPPLIES							
50080521.01 OFFICE	4,404.03	5,864.30	5,000.00	4,940.06	6,000.00		
50080521.02 PRINTING	712.86	163.68	1,000.00	135.60	1,000.00		
50080521.03 POSTAGE	1,261.06	1,132.31	1,600.00	1,186.48	1,600.00		
50080524.01 UNIFORMS	55.00	0.00	200.00	0.00	200.00		
50080528.03 NON-CAPITALIZED ASSETS	0.00	1,012.00	0.00	200.00	0.00		
50080529.01 CERTIFICATES, AWARDS, ETC	0.00	0.00	0.00	0.00	0.00		
50080529.11 LIGHTING & DECORATION	113.47	14.99	200.00	33.49	200.00		
TOTAL MATERIALS & SUPPLIES	6,546.42	8,187.28	8,000.00	6,495.63	9,000.00		
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	2,448.34	6,247.61	6,000.00	1,927.98	6,000.00		
50080531.02 EMPLOYEE DEVELOPMENT	0.00	0.00	1,000.00	0.00	0.00		
50080531.04 DUES, SUBSCR., & PUBLICATIO	1,154.87	365.00	2,200.00	670.00	1,500.00		
50080531.07 PUBLIC & EMPLOYEE RELATIONS	0.00	0.00	0.00	0.00	0.00		
50080533.14 CONTRACTED SERVICES	0.00	9,378.00	0.00	0.00	0.00		
50080536.02 TELEPHONE	2,330.26	1,686.22	2,200.00	1,505.82	2,200.00		
TOTAL SERVICES	5,933.47	17,676.83	11,400.00	4,103.80	9,700.00		
50080531.01 TRAVEL & TRAINING	PERMANENT NOTES: GFOAT SPRING & FALL CONFERENCE, GFOA CONFERENCE- STAFF INCODE ANNUAL CONFERENCE-STAFF ANNUAL PURCHASING- STAFF RED FLAG TRAINING PFIA TRAINING (2 EMPLOYEES)						

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

001-GENERAL FUND
 FINANCE
 DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
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	455.54	558.23	500.00	0.00	1,000.00	
TOTAL MAINTENANCE	455.54	558.23	500.00	0.00	1,000.00	
TOTAL FINANCE	222,905.89	174,870.63	223,060.00	187,374.54	226,100.00	

GENERAL FUND

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.

2018-2019 Business Plans (Objectives)

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

2017-2018 Accomplishments of Prior Year Business Plans

- Replaced A/C units

Budget Summary

City Hall	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	689	5,893	4,500	6,225
Materials & Supplies	8,911	16,000	14,500	13,000
Services	75,051	57,450	41,000	57,450
Maintenance	23,847	88,000	11,500	6,000
Capital Expenditures	40,256	7,326	9,000	200,000
Total City Hall	148,754	174,669	80,500	282,675

2018- 2019 Major Additions: Re-coat roof (includes 10 year warranty)

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Janitor	0	1	1
Contracted Service Position	1	1	0
Total	1	1	1

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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

PERSONNEL SERVICES							

50090511.01	SALARIES & WAGES	0.00	668.75	5,460.00	3,962.10	5,700.00	_____
50090512.05	EMPLOYER-SOCIAL SECURITY	0.00	20.05	418.00	334.30	500.00	_____
50090512.30	WORKER'S COMPENSATION	0.00	0.00	15.00	8.80	25.00	_____
TOTAL PERSONNEL SERVICES		0.00	688.80	5,893.00	4,305.20	6,225.00	_____
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	3,086.82	2,145.05	3,000.00	1,349.60	3,000.00	_____
50090523.01	FOOD	3,826.98	1,669.46	2,500.00	1,689.95	2,500.00	_____
50090523.03	CLEANING & JANITORIAL	1,485.73	4,320.75	8,000.00	10,722.46	5,000.00	_____
50090528.03	NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00	0.00	_____
50090529.11	LIGHTING & DECORATION	815.53	775.89	2,500.00	494.54	2,500.00	_____
TOTAL MATERIALS & SUPPLIES		9,215.06	8,911.15	16,000.00	14,256.55	13,000.00	_____
50090521.01	OFFICE	PERMANENT NOTES: COPY PAPER FOR CITY HALL OFFICES DRINKING WATER					
50090523.01	FOOD	PERMANENT NOTES: COUNCIL MEETING REFRESHMENTS KITCHEN SUPPLIES (COFFEE, PAPER GOODS)					
50090523.03	CLEANING & JANITORIAL	PERMANENT NOTES: CLEANING & JANITORIAL SUPPLIES MATS					
50090529.11	LIGHTING & DECORATION	PERMANENT NOTES: CHRISTMAS LIGHTING- \$1,500 OTHER- \$1,000					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

001-GENERAL FUND

CITY HALL

DEPARTMENT EXPENDITURES

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

SERVICES							

50090533.06	INSPECTION SERVICES	124.60	90.10	200.00	99.20	200.00	
50090533.14	CONTRACTED SERVICES	20,203.15	16,900.00	0.00	0.00	0.00	
50090534.90	LEASES & RENTALS	12,237.02	11,790.39	10,000.00	9,971.51	10,000.00	
50090536.01	ELECTRICITY	41,034.58	41,355.72	42,000.00	25,119.10	42,000.00	
50090536.02	TELEPHONE	1,011.50	908.11	1,000.00	620.73	1,000.00	
50090536.03	WATER	3,076.31	3,297.37	3,500.00	1,974.67	3,500.00	
50090536.04	GAS	518.30	709.24	750.00	574.47	750.00	
		-----	-----	-----	-----	-----	
TOTAL SERVICES		78,205.46	75,050.93	57,450.00	38,359.68	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	4,474.19	21,704.46	50,000.00	4,175.97	3,000.00	
50090543.04	R & M IMPROVEMENT OTB	1,672.11	1,211.90	30,000.00	5,359.21	2,000.00	
50090544.50	R & M- FURNITURE & EQUIPMEN	1,422.61	930.94	8,000.00	0.00	1,000.00	
		-----	-----	-----	-----	-----	
TOTAL MAINTENANCE		7,568.91	23,847.30	88,000.00	9,535.18	6,000.00	

50090542.03	R & M- BUILDING	PERMANENT NOTES:					
		NORMAL REPAIRS					
50090543.04	R & M IMPROVEMENT OTB	PERMANENT NOTES:					
		NORMAL REPAIRS					
50090544.50	R & M- FURNITURE & EQUIPME	PERMANENT NOTES:					
		FURNITURE FOR ENTRANCE OF CITY HALL					
CAPITAL EXPENDITURES							

50090562.03	CE- BUILDING & IMPROVEMENTS	0.00	0.00	7,326.00	6,862.21	200,000.00	
50090564.50	CE- FURNITURE & EQUIPMENT	0.00	40,255.63	0.00	0.00	0.00	
		-----	-----	-----	-----	-----	
TOTAL CAPITAL EXPENDITURES		0.00	40,255.63	7,326.00	6,862.21	200,000.00	

50090562.03	CE- BUILDING & IMPROVEMENT	PERMANENT NOTES:					
		RECOAT ROOF (INCLUDES 10 YEAR WARRANTY)					
		-----	-----	-----	-----	-----	
TOTAL CITY HALL		94,989.43	148,753.81	174,669.00	73,318.82	282,675.00	
		-----	-----	-----	-----	-----	

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.



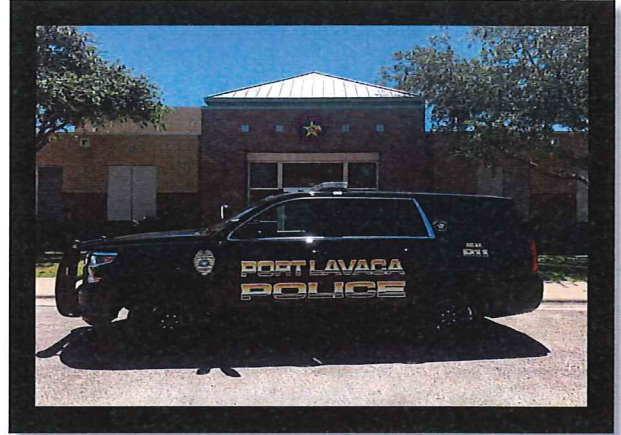
Strategic Focus

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.



2018-2019 Business Plans (Objectives)

- Continue to identify emerging leaders in the organization and provide appropriate training
- Lay the foundation for Community Programs such as a Civilian Patrol and Youth Explorers
- Lay the foundation for an area training hub within two (2) years
- Continue goal of paperless department
- Utilize grant funding for special projects
- Revamp Field Training Program

GENERAL FUND

2017-2018 Accomplishments of Prior Year Business Plans

- Updated Police Department Policies and Procedures Manual
- Maintained and increased number of officers enrolled in higher education courses
- Increase patrol activities to deter and prevent criminal activity within the City
- Increased officer training/ in house training by TCOLE certified officers
- Improved relations with area law enforcement agencies and prosecutors office

Budget Summary

Police	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	1,382,582	1,582,960	1,515,000	1,657,900
Materials & Supplies	84,205	81,000	76,000	76,315
Services	123,001	118,700	147,000	91,420
Maintenance	82,125	63,500	75,000	70,000
Sundry	1,242	2,000	0	2,000
Capital Expenditures	49,590	49,239	63,000	38,000
Total Police	1,722,745	1,897,399	1,876,000	1,935,635

2018- 2019 Major Additions: Ford Explorer

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Police Chief – Exempt	1	1	1
Police Lieutenant – Exempt	2	2	2
Patrol Sergeants	2	2	2
Patrol Corporals	4	4	4
Patrol Officers	9	9	9
Police Detectives	3	3	3
Administrative Assistant/Lead	1	1	1
Dispatchers	4	4	4
Part-time dispatchers	3	3	3
Record's Clerk	1	1	1
Total	30	30	30

Performance Measures

<i>Our Workload</i>	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
Number of community programs & events attended by department personnel	112	149	104	150
Number of training hours received by department personnel	3110	2,110	1,051	2,600
Total number of calls for service	25,003	22,205	12,526	25,200
Number of officer initiated calls	9,420	9,730	6,711	11,800
Number of traffic citations	1,727	1,381	1,548	1,500
Number of warnings	4,866	2,516	1,855	4,200
Number of motor vehicle accidents worked by patrol	431	380	107	280
<i>Measuring our Effectiveness</i>				
Average response time to calls in minutes	6:48	5:53	2:11	4:20
Number of cases assigned to CID	405	588	162	380
Number of cases cleared by arrest	844	842	398	850

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

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	1,016,403.49	931,494.92	1,070,275.00	877,008.55	1,085,000.00		
50110511.06 SALARIES & WAGES-TEMP	14,553.65	31,312.27	15,000.00	29,772.98	15,000.00		
50110511.07 SALARIES & WAGES-OVERTIME	84,012.52	199,443.62	55,000.00	89,233.25	55,000.00		
50110512.05 EMPLOYER-SOCIAL SECURITY	80,182.65	84,338.13	86,085.00	75,681.55	91,400.00		
50110512.10 EMPLOYER-T.M.R.S.	66,709.98	72,299.14	67,300.00	60,667.02	74,000.00		
50110512.20 GROUP H/D INS PREMIUMS	17,716.15	41,333.43	263,700.00	239,084.35	303,000.00		
50110512.30 WORKER'S COMPENSATION	20,222.71	22,360.85	25,600.00	26,337.60	34,500.00		
TOTAL PERSONNEL SERVICES	1,299,801.15	1,382,582.36	1,582,960.00	1,397,785.30	1,657,900.00		

50110511.01 SALARIES & WAGES

PERMANENT NOTES:

WAGES INCLUDES 1/2 JANITOR PAY

MATERIALS & SUPPLIES

50110521.01 OFFICE	3,601.37	5,064.62	3,000.00	4,179.73	5,000.00		
50110521.02 PRINTING	1,367.93	1,052.59	1,500.00	3,744.05	1,200.00		
50110521.03 POSTAGE	441.04	533.25	600.00	387.54	500.00		
50110523.01 FOOD	1,195.37	1,946.38	1,200.00	775.08	1,800.00		
50110523.03 CLEANING & JANITORIAL	603.29	1,507.64	1,200.00	60.21	360.00		
50110524.01 UNIFORMS	14,923.38	14,100.72	9,000.00	6,067.74	9,000.00		
50110525.01 FUEL	26,447.33	21,417.15	30,000.00	29,838.71	30,000.00		
50110526.01 GENERAL SAFETY & TOOLS	1,931.96	1,224.49	500.00	648.19	500.00		
50110528.03 NON-CAPITALIZED ASSETS	18,472.12	26,600.51	26,000.00	18,835.25	13,455.00		
50110529.01 CERTIFICATES, AWARDS, ETC.	35.00	781.27	500.00	0.00	500.00		
50110529.11 LIGHTING & DECORATION	139.12	151.58	500.00	41.44	500.00		
50110529.21 AMMUNITION & OTHER EQUIPMEN	3,447.56	5,522.75	4,000.00	2,116.63	10,500.00		
50110529.22 INVESTIGATION	2,858.42	4,301.99	3,000.00	1,855.37	3,000.00		
TOTAL MATERIALS & SUPPLIES	75,463.89	84,204.94	81,000.00	68,549.94	76,315.00		

50110528.03 NON-CAPITALIZED ASSETS

PERMANENT NOTES:

7 STOP STICKS = \$3606

ADM. LINE RECORDING = \$2,474

PATROL FURNITURE= \$2,500

LOBBY FURNITURE = \$1,000

SHREDDER = \$2,000

TAHOE REAR PRISONER TRANSPORT SEAT (2) = \$1,870.24

50110529.21 AMMUNITION & OTHER EQUIPMEPERMANENT NOTES:

BASE BUDGET- \$4,000

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

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	15,606.99	16,562.97	20,000.00	24,756.72	20,000.00		
50110531.02 EMPLOYEE DEVELOPMENT	2,462.16	8,610.43	5,000.00	7,263.89	8,500.00		
50110531.04 DUES, SUBSCR., & PUBLICATIO	4,241.00	2,130.45	3,250.00	4,087.51	3,500.00		
50110531.07 PUBLIC & EMPLOYEE RELATIONS	380.00	2,041.21	2,000.00	2,442.55	2,000.00		
50110532.04 MEDICAL-INVESTIGATION	921.00	571.00	600.00	13,613.00	800.00		
50110533.06 INSPECTION SERVICES	136.40	348.00	200.00	498.90	350.00		
50110533.07 JAIL	29,524.00	36,828.00	30,000.00	22,572.00	30,000.00		
50110533.14 CONTRACTED SERVICES	0.00	29,638.50	25,000.00	23,193.18	0.00		
50110534.90 LEASES & RENTALS	14,812.04	13,008.16	15,000.00	11,886.09	12,000.00		
50110536.01 ELECTRICITY	162.47	160.07	150.00	113.63	170.00		
50110536.02 TELEPHONE	9,358.08	8,816.74	10,000.00	7,782.09	8,500.00		
50110536.07 CABLE & INTERNET	420.00	2,310.00	2,500.00	2,327.63	2,600.00		
50110539.03 SPECIAL OPERATIONS	4,000.00	1,975.50	5,000.00	2,200.00	3,000.00		
TOTAL SERVICES	82,024.14	123,001.03	118,700.00	122,737.19	91,420.00		
50110531.02 EMPLOYEE DEVELOPMENT	PERMANENT NOTES: TUITION REIMBURSEMENT PROGRAM 1-4 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- \$2,300						
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: AUGUST 31ST, 2018

001-GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MAINTENANCE							
50110542.03	R & M- BUILDING	14,111.31	7,478.50	5,000.00	4,792.25	5,000.00	
50110544.50	R & M- FURNITURE & EQUIPMEN	884.41	18,064.83	2,000.00	953.80	3,000.00	
50110544.51	MAINTENANCE CONTRACTS	27,217.73	24,577.34	25,000.00	24,733.36	25,000.00	
50110544.55	R & M- VEHICLES & TRAILERS	71,325.37	32,004.36	30,000.00	30,598.57	32,000.00	
50110544.60	R & M- RADIOS & INSTRUMENTS	4,513.50	0.00	1,500.00	4,186.40	5,000.00	
TOTAL MAINTENANCE		118,052.32	82,125.03	63,500.00	65,264.38	70,000.00	
50110544.50 R & M- FURNITURE & EQUIPMEPERMANENT NOTES:							
MISC FURNITURE OR EQUIPMENT NEEDS							
SUNDRY							
50110553.19	XFER OUT- FD 158 VEST GRANT	3,823.50	1,241.50	2,000.00	0.00	2,000.00	
TOTAL SUNDRY		3,823.50	1,241.50	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	29,629.00	27,752.79	0.00	
50110564.50	CE- FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
50110564.55	CE- VEHICLES & TRAILERS	46,680.00	49,590.00	19,610.00	19,608.00	38,000.00	
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		46,680.00	49,590.00	49,239.00	47,360.79	38,000.00	
50110564.55 CE- VEHICLES & TRAILERS PERMANENT NOTES:							
1 FORD EXPLORER FUNDED BY FARF							
TOTAL POLICE							
		1,625,845.00	1,722,744.86	1,897,399.00	1,701,697.60	1,935,635.00	

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.

2018-2019 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 emergency incidents 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 possible

2017-2018 Accomplishments of Prior Year Business Plans

- Installed Mobile Data Terminals in all front-line apparatus
- Received grant funding from Homeland Security in the amount of \$8,920 for the purchase of new gas monitors
- Equipment improvements through ordering new bay doors for the station and the purchase of a new utility truck
- Continued quarterly training with county volunteer fire departments and currently have two of those departments attending training with us twice a month to achieve firefighter certifications
- Through multi-agency training and incident action planning we were able to successfully mitigated an event in the form of a major hurricane by establishing central and unified command and coordinating with logistics to obtain resources to assist the community

Budget Summary

Fire	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	898,484	1,090,796	960,000	1,046,100
Materials & Supplies	131,089	96,325	87,000	54,475
Services	52,852	66,754	50,000	70,442
Maintenance	90,885	58,500	40,000	58,400
Sundry	50,388	49,744	65,000	2,500
Capital Expenditures	0	70,000	80,000	66,000
Total Fire	1,223,697	1,432,119	1,282,000	1,297,917

2018- 2019 Major Additions: Extrication tools, concrete, floors, app coms

GENERAL FUND

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Fire Chief – Exempt	1	1	1
Fire Captain	3	3	3
Fire Lieutenant	2	3	3
Firefighter / App. Operator	11	10	9
Total	17	17	16

Performance Measures

<i>Our Workload</i>	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
Number of fire safety classes	60	62	65	65
Number of participants in fire safety classes	2,350	2,400	2,450	2,450
Number of smoke detectors installed for residents	58	60	62	65
Number of Inspections per month	30	35	40	45
<i>Measuring our Effectiveness</i>				
Percentage of Port Lavaca and Calhoun County Schools receiving education classes	99%	99%	99%	99%
Number of joint training hours with outside agencies	315	330	350	350
Number of required/actual certifications maintained	50/96	50/98	50/98	50/98

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	702,663.82	673,560.10	713,230.00	559,525.09	685,000.00	_____
50120511.07	SALARIES & WAGES-OVERTIME	76,188.36	74,451.17	70,000.00	76,742.80	65,000.00	_____
50120512.05	EMPLOYER-SOCIAL SECURITY	55,815.52	53,204.49	59,920.00	48,452.35	60,000.00	_____
50120512.10	EMPLOYER-T.M.R.S.	47,175.91	47,484.00	48,326.00	39,453.03	49,000.00	_____
50120512.20	GROUP H/D INS PREMIUMS	11,436.78	33,634.47	184,545.00	137,393.26	169,000.00	_____
50120512.30	WORKER'S COMPENSATION	14,801.28	16,149.50	14,775.00	16,841.28	18,100.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		908,081.67	898,483.73	1,090,796.00	878,407.81	1,046,100.00	
MATERIALS & SUPPLIES							

50120521.01	OFFICE	610.56	595.16	1,000.00	203.31	1,000.00	_____
50120521.02	PRINTING	0.00	119.00	275.00	89.00	275.00	_____
50120521.03	POSTAGE	7.82	59.40	100.00	24.35	100.00	_____
50120523.01	FOOD	1,459.59	1,753.88	1,600.00	1,213.08	1,600.00	_____
50120523.03	CLEANING & JANITORIAL	1,487.29	1,686.65	1,500.00	1,184.68	1,500.00	_____
50120524.01	UNIFORMS	4,258.56	4,987.24	4,500.00	3,097.14	5,000.00	_____
50120525.01	FUEL	9,349.61	12,294.30	18,000.00	14,266.81	18,000.00	_____
50120526.01	GENERAL SAFETY & TOOLS	52,444.41	83,712.41	53,500.00	51,247.79	12,000.00	_____
50120526.03	PROTECTIVE CLOTHING	17,350.89	9,439.47	12,000.00	689.46	12,000.00	_____
50120528.03	NON-CAPITALIZED ASSETS	3,825.27	16,441.26	3,850.00	(670.83)	3,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		90,794.00	131,088.77	96,325.00	71,344.79	54,475.00	
50120523.03	CLEANING & JANITORIAL	PERMANENT NOTES:					
		TWO STATIONS					
50120524.01	UNIFORMS	PERMANENT NOTES:					
		16 UNIFORMS					
50120528.03	NON-CAPITALIZED ASSETS	PERMANENT NOTES:					
		9HP DAVEY PORTABLE PUMP = \$3,000					
SERVICES							

50120531.01	TRAVEL & TRAINING	10,566.52	8,256.57	12,000.00	5,785.76	12,000.00	_____
50120531.02	EMPLOYEE DEVELOPMENT	0.00	0.00	1,000.00	0.00	1,000.00	_____
50120531.03	LICENSES & CERTIFICATES	2,663.00	3,478.00	4,000.00	2,999.14	4,000.00	_____
50120531.04	DUES, SUBSCR., & PUBLICATIO	1,335.85	2,597.00	8,370.00	4,765.95	7,058.00	_____
50120531.07	PUBLIC & EMPLOYEE RELATIONS	0.00	0.00	1,000.00	240.12	1,000.00	_____
50120531.09	VOLUNTEER & RESERVES	2,287.00	3,523.00	3,000.00	3,378.00	3,000.00	_____
50120533.20	TESTING SERVICES	2,145.00	2,652.86	5,300.00	2,528.04	10,300.00	_____
50120534.90	LEASES & RENTALS	2,969.48	3,484.26	3,600.00	2,514.05	3,600.00	_____
50120536.01	ELECTRICITY	13,937.06	14,617.69	12,700.00	10,228.87	12,700.00	_____
50120536.02	TELEPHONE	4,189.97	5,090.11	7,784.00	4,840.49	7,784.00	_____
50120536.03	WATER	5,132.62	3,985.53	3,000.00	4,342.25	3,000.00	_____

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
50120536.04	GAS	1,936.45	2,554.24	2,000.00	2,311.36	2,000.00	
50120536.07	CABLE & INTERNET	2,916.14	2,612.34	3,000.00	2,734.78	3,000.00	
TOTAL SERVICES		50,079.09	52,851.60	66,754.00	46,668.81	70,442.00	
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 E-DISPATCH					
50120531.07	PUBLIC & EMPLOYEE RELATION	PERMANENT NOTES: COMMUNITY PROMOTIONAL ITEMS					
50120531.09	VOLUNTEER & RESERVES	PERMANENT NOTES: VOLUNTEER CALLS @ \$7.00/CALL					
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					
50120536.07	CABLE & INTERNET	PERMANENT NOTES: 2 STATIONS MOBILE DATA TERMINALS DATA PLAN					
MAINTENANCE							
50120542.03	R & M- BUILDING	7,493.73	19,888.03	20,600.00	9,053.65	13,000.00	
50120543.05	R & M- INFRASTRUCTURE	55.78	0.00	1,000.00	972.86	1,000.00	
50120544.50	R & M- FURNITURE & EQUIPMEN	3,127.42	1,929.50	3,500.00	3,193.63	5,000.00	
50120544.51	MAINTENANCE CONTRACTS	1,930.00	1,930.00	6,400.00	0.00	7,400.00	
50120544.55	R & M- VEHICLES & TRAILERS	18,068.53	54,397.01	24,000.00	19,558.82	24,000.00	
50120544.60	R & M- RADIOS & INSTRUMENTS	1,029.90	9,586.11	2,000.00	0.00	4,000.00	
50120544.65	R & M- MACHINERY & EQUIPMEN	4,385.74	3,154.49	4,000.00	2,835.72	4,000.00	
TOTAL MAINTENANCE		36,091.10	90,885.14	61,500.00	35,614.68	58,400.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	42,256.52	40,587.48	45,252.00	45,252.11	0.00	
50120552.20	DEBT SERV- CAPITAL LEASE IN	5,505.99	7,175.03	1,892.00	1,928.31	0.00	
50120553.06	XFER OUT- FD 702 FIRE RETIR	3,025.04	2,625.00	2,600.00	1,875.00	2,500.00	
TOTAL SUNDRY		50,787.55	50,387.51	49,744.00	49,055.42	2,500.00	
50120553.06 XFER OUT- FD 702 FIRE RETIPERMANENT NOTES:							
TOTAL OF FIREMEN'S RETIREMENT							
CAPITAL EXPENDITURES							
50120562.03	CE- BUILDING & IMPROVEMENTS	0.00	0.00	17,000.00	16,840.00	21,000.00	
50120564.55	CE- VEHICLES & TRAILERS	0.00	0.00	50,000.00	48,959.13	0.00	
50120564.65	CE- MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	45,000.00	
TOTAL CAPITAL EXPENDITURES		0.00	0.00	67,000.00	65,799.13	66,000.00	
50120562.03 CE- BUILDING & IMPROVEMENTPERMANENT NOTES:							
CONCRETE REPAIRS = \$13,000							
FLOORS = \$8,000							
50120564.65 CE- MACHINERY & EQUIPMENT PERMANENT NOTES:							
EXTRICATION TOOLS = \$35,000							
APP CPMS (HEADSETS) = \$10,000							
TOTAL FIRE							
		1,135,833.41	1,223,696.75	1,432,119.00	1,146,890.64	1,297,917.00	

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.

2018-2019 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
- Improve shelter with needed repairs: windows and walls need to be resealed to prevent further water damage
- Continue to Improve positive image within Calhoun County
- Explore owning/operating own incinerator

GENERAL FUND

2017-2018 Accomplishments of Prior Year Business Plans

- Partnered with Walmart for donated pet food
- Promoted citizen compliance with pet registration requirements
- Responded to after hour animal complaints

2018- 2019 Major Additions: Incinerator

Budget Summary

Animal Control	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	65,518	90,590	52,000	94,350
Materials & Supplies	7,093	13,100	6,000	9,050
Services	15,507	20,900	13,000	12,350
Maintenance	8,656	8,000	11,000	5,750
Sundry	0	0	0	0
Capital Expenditures	0	0	0	11,500
Total Animal Control	96,774	132,590	82,000	133,000

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Animal Control Officers	2	2	2
Total	2	2	2

Performance Measures

	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
<i>Our Workload</i>				
Community education programs	0	2	2	0
Number of animals picked up	1,183	483	500	1,020
Number of dead animals picked up	128	68	75	140
Calls for service	1,146	555	560	1,131
<i>Measuring our Effectiveness</i>				
Average response time to pick up animals	13 minutes	12 minutes	12 minutes	12 minutes

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

001-GENERAL FUND

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES						
50210511.01 SALARIES & WAGES	59,861.88	48,034.52	55,600.00	28,264.89	55,500.00	
50210511.07 SALARIES & WAGES-OVERTIME	11,554.34	7,999.35	6,000.00	7,672.03	5,000.00	
50210512.05 EMPLOYER-SOCIAL SECURITY	4,819.55	4,079.22	4,640.00	2,627.44	5,000.00	
50210512.10 EMPLOYER-T.M.R.S.	4,222.74	3,643.57	3,740.00	2,234.72	4,100.00	
50210512.20 GROUP H/D INS PREMIUMS	917.08	146.10	18,600.00	4,001.10	22,300.00	
50210512.30 WORKER'S COMPENSATION	1,480.13	1,614.96	2,010.00	1,996.74	2,450.00	
TOTAL PERSONNEL SERVICES	82,855.72	65,517.72	90,590.00	46,796.92	94,350.00	
MATERIALS & SUPPLIES						
50210521.01 OFFICE	211.36	246.87	500.00	0.00	250.00	
50210521.02 PRINTING	0.00	79.97	800.00	0.00	150.00	
50210521.03 POSTAGE	0.00	0.00	100.00	0.00	0.00	
50210522.04 CHEMICAL	725.10	252.97	1,500.00	684.30	1,000.00	
50210523.02 ANIMAL FOOD	0.00	0.00	600.00	0.00	600.00	
50210523.03 CLEANING & JANITORIAL	795.28	535.92	1,500.00	360.65	750.00	
50210524.01 UNIFORMS	594.90	270.28	700.00	349.52	700.00	
50210525.01 FUEL	4,484.39	5,135.25	7,000.00	3,531.75	5,000.00	
50210526.01 GENERAL SAFETY & TOOLS	457.44	520.85	400.00	559.82	600.00	
50210528.03 NON-CAPITALIZED ASSETS	0.00	50.98	0.00	581.00	0.00	
TOTAL MATERIALS & SUPPLIES	7,268.47	7,093.09	13,100.00	6,067.04	9,050.00	
SERVICES						
50210531.01 TRAVEL & TRAINING	450.00	2,078.16	1,500.00	542.04	1,000.00	
50210531.07 PUBLIC & EMPLOYEE RELATIONS	0.00	0.00	500.00	194.80	500.00	
50210532.06 VETERINARIAN	965.97	0.00	2,000.00	0.00	2,000.00	
50210533.14 CONTRACTED SERVICES	0.00	3,574.00	7,500.00	3,534.00	0.00	
50210534.90 LEASES & RENTALS	0.00	0.00	0.00	0.00	50.00	
50210536.01 ELECTRICITY	6,024.53	6,185.15	5,800.00	4,967.28	5,800.00	
50210536.02 TELEPHONE	1,473.40	2,180.68	1,800.00	2,324.41	1,500.00	
50210536.03 WATER	1,236.92	1,489.16	1,800.00	1,873.18	1,500.00	
TOTAL SERVICES	10,150.82	15,507.15	20,900.00	13,435.71	12,350.00	
MAINTENANCE						
50210541.02 LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
50210542.03 R & M- BUILDING	7,431.87	4,040.70	3,000.00	11,217.32	2,500.00	
50210544.50 R & M- FURNITURE & EQUIPMEN	0.00	0.00	1,000.00	0.00	250.00	
50210544.55 R & M- VEHICLES & TRAILERS	4,967.30	4,575.04	4,000.00	1,017.33	3,000.00	
50210544.60 R & M- RADIOS & INSTRUMENTS	0.00	39.96	0.00	0.00	0.00	
TOTAL MAINTENANCE	12,399.17	8,655.70	8,000.00	12,234.65	5,750.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

001-GENERAL FUND

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

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

CAPITAL EXPENDITURES							

50210564.65 CE- MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	11,500.00	-----
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	11,500.00	-----
50210564.65 CE- MACHINERY & EQUIPMENT							
PERMANENT NOTES:							
INCINERATOR							

TOTAL ANIMAL CONTROL	112,674.18	96,773.66	132,590.00	78,534.32	133,000.00		=====
	=====	=====	=====	=====	=====		=====

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.

2018-2019 Business Plans (Objectives)

- 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 Accomplishments of Prior Year Business Plans

- Installed Code Enforcement software to track complaints, forms, required notifications etc.
- 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

GENERAL FUND

Budget Summary

Code Enforcement

	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	178,593	221,686	160,000	204,950
Materials & Supplies	6,413	7,100	6,000	8,800
Services	44,795	43,400	44,000	46,900
Maintenance	2,211	4,800	2,800	1,000
Capital Expenditures	31,406	8,000	8,000	0
Total Code Enforcement	263,418	284,986	220,800	261,650

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Building Official	1	1	1
Permit Clerk	1	1	0
Code Enforcement Officer	1	1	1
Office Assistant	1	1	1
Total	4	4	3

Performance Measures

	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
<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: AUGUST 31ST, 2018

001-GENERAL FUND

CODE ENFORCEMENT/INSPECT

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							

50320511.01	SALARIES & WAGES	132,489.43	159,600.99	163,350.00	119,511.61	134,000.00	_____
50320512.05	EMPLOYER-SOCIAL SECURITY	7,508.26	11,268.21	12,500.00	9,141.13	10,500.00	_____
50320512.10	EMPLOYER-T.M.R.S.	7,244.55	10,122.31	10,080.00	7,370.67	8,550.00	_____
50320512.20	GROUP H/D INS PREMIUMS	2,034.65	(3,020.00)	34,400.00	5,777.68	51,000.00	_____
50320512.30	WORKER'S COMPENSATION	569.29	621.13	1,356.00	1,110.19	900.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		149,846.18	178,592.64	221,686.00	142,911.28	204,950.00	_____
MATERIALS & SUPPLIES							

50320521.01	OFFICE	2,060.73	3,370.07	2,000.00	2,452.16	3,500.00	_____
50320521.02	PRINTING	0.00	0.00	400.00	0.00	400.00	_____
50320521.05	POSTAGE	1,857.33	838.82	1,200.00	1,568.27	1,400.00	_____
50320524.01	UNIFORMS	152.01	418.08	500.00	508.72	500.00	_____
50320525.01	FUEL	912.63	1,286.32	3,000.00	1,309.94	3,000.00	_____
50320528.03	NON-CAPITALIZED ASSETS	830.19	500.00	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		5,812.89	6,413.29	7,100.00	5,839.09	8,800.00	_____
SERVICES							

50320531.01	TRAVEL & TRAINING	4,056.78	8,816.68	5,000.00	5,349.22	8,500.00	_____
50320531.03	LICENSES & CERTIFICATES	1,069.17	975.00	1,100.00	557.50	1,100.00	_____
50320531.04	DUES, SUBSCR., & PUBLICATIO	20.75	820.93	1,300.00	541.95	1,300.00	_____
50320533.14	CONTRACTED SERVICES	10,853.68	31,169.96	25,000.00	16,660.43	25,000.00	_____
50320533.19	DEMOLITION SERVICES	78.00	116.85	8,000.00	8,700.00	8,000.00	_____
50320536.02	TELEPHONE	2,463.78	2,895.67	3,000.00	2,641.46	3,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		18,542.16	44,795.09	43,400.00	34,450.56	46,900.00	_____
50320531.01	TRAVEL & TRAINING	PERMANENT NOTES: BUILDING PROF INSTITUTE- 2 CONFERENCES PLUMBING LICENSE CE FLOOD PLAIN MGT ADDITIONAL STAFF TRAINING					
50320533.14	CONTRACTED SERVICES	PERMANENT NOTES: INSPECTIONS- 3RD PARTY					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
MAINTENANCE						
50320544.50 R & M- FURNITURE & EQUIPMEN	0.00	0.00	1,000.00	0.00	0.00	
50320544.51 MAINTENANCE CONTRACTS	1,929.74	2,087.72	1,800.00	2,127.54	0.00	
50320544.55 R & M- VEHICLES & TRAILERS	1,240.16	122.92	2,000.00	147.61	1,000.00	
TOTAL MAINTENANCE	3,169.90	2,210.64	4,800.00	2,275.15	1,000.00	
CAPITAL EXPENDITURES						
50320564.50 CE- FURNITURE & EQUIPMENT	0.00	0.00	8,000.00	8,000.00	0.00	
50320564.55 CE- VEHICLES & TRAILERS	0.00	31,406.00	0.00	0.00	0.00	
TOTAL CAPITAL EXPENDITURES	0.00	31,406.00	8,000.00	8,000.00	0.00	
TOTAL CODE ENFORCEMENT/INSPECT	177,371.13	263,417.66	284,986.00	193,476.08	261,650.00	

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.

2018-2019 Business Plans (Objectives)

- Reclaim 3,245 linear feet of streets within the City
- Clean out several sections of ditches within the City
- Train and certify personnel to implement herbicide program for curbs and gutters
- Sealcoat five (5) miles of street
- Reconstruct Ann and Benavides Street from George to Tilley

2017-2018 Accomplishments of Prior Year Business Plans

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

GENERAL FUND

Budget Summary

Streets	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	399,603	580,160	476,000	585,600
Materials & Supplies	28,272	44,500	27,000	30,500
Services	155,264	150,100	109,000	260,000
Maintenance	85,613	354,350	144,000	291,000
Sundry	0	500,000	0	425,000
Capital Expenditures	321,763	60,000	500,000	170,000
Total Streets	990,514	1,689,110	1,256,000	1,762,100

2018- 2019 Major Additions: Sealcoat Program, Sidewalks and Ann & Benavides Street, Fencing, Forklift

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Public Works Director*	½*	½*	½*
Administrative Assistant*	½*	½*	½*
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	15

*Position funded ½ Utility Maintenance

Performance Measures

	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
<i>Our Workload</i>				
Miles of curb swept by street sweeper	215	230	195	240
Tons of litter and debris removed	155	190	175	150
<i>Measuring our Effectiveness</i>				
% of emergency calls responded to within 4 hrs.	99%	97%	99%	99%

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

001-GENERAL FUND

STREETS

DEPARTMENT EXPENDITURES

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

50410533.14	CONTRACTED SERVICES	PERMANENT NOTES: ESTIMATES: MEDIAN MOWING = \$13,000 X 4 = \$52,000 LANDSCAPPING & WEED CONTROL = \$10,000 CURB & SIDEWALK SPRAYING FOR WEEDS = \$15,000 TREE TRIMMING = \$20,000 DITCH CLEANOUTS & REPAIRS = \$25,000					
50410534.90	LEASES & RENTALS	PERMANENT NOTES: EQUIPMENT RENTALS INCLUDING LONG REACH MOWER					
MAINTENANCE							

50410542.03	R & M- BUILDING	5,194.15	1,213.44	5,000.00	2,405.53	2,500.00	_____
50410543.04	R & M IMPROVEMENT OTB	4,640.18	22,155.97	25,000.00	0.00	45,000.00	_____
50410543.05	R & M- INFRASTRUCTURE	0.00	2,854.90	45,000.00	14,727.00	25,000.00	_____
50410543.0511R	& M- INF- SEALCOAT PROGRA	176,172.54	0.00	150,000.00	117,390.85	150,000.00	_____
50410543.0512R	& M- INF- PATCHING MATERI	39,800.38	24,208.18	75,000.00	36,582.37	30,000.00	_____
50410543.20	R & M- INF- STORM DRAINAGE	2,412.58	4,904.00	15,000.00	63.78	10,000.00	_____
50410544.50	R & M- FURNITURE & EQUIPMEN	8,643.31	0.00	0.00	0.00	0.00	_____
50410544.55	R & M- VEHICLES & TRAILERS	2,126.41	4,088.00	4,000.00	2,334.41	3,500.00	_____
50410544.60	R & M- RADIOS & INSTRUMENTS	0.00	0.00	350.00	0.00	0.00	_____
50410544.65	R & M- MACHINERY & EQUIPMEN	50,306.43	26,188.16	35,000.00	21,873.94	25,000.00	_____
TOTAL MAINTENANCE		289,295.98	85,612.65	354,350.00	195,377.88	291,000.00	_____
50410543.04	R & M IMPROVEMENT OTB	PERMANENT NOTES: PARKING LOT FY 2017-18 CARRIED OVER = \$25,000 FOR PARKING LOT					
SUNDRY							

50410553.06	XFER OUT- FD 155	0.00	0.00	0.00	0.00	0.00	_____
50410553.10	XFER OUT- FD 220 STREET IMP	558,125.00	0.00	500,000.00	0.00	425,000.00	_____
TOTAL SUNDRY		558,125.00	0.00	500,000.00	0.00	425,000.00	_____
50410553.10	XFER OUT- FD 220 STREET	IMPERMANENT NOTES: ANN & BENAVIDES STREETS					
CAPITAL EXPENDITURES							

50410562.03	CE- BUILDING & IMPROVEMENT	92,980.00	0.00	0.00	0.00	0.00	_____
50410563.05	CE- INFRASTRUCTURE	0.00	271,532.25	0.00	392,429.09	50,000.00	_____
50410564.55	CE- VEHICLES & TRAILERS	0.00	28,940.00	0.00	0.00	0.00	_____
50410564.65	CE- MACHINERY & EQUIPMENT	12,600.00	21,290.42	143,635.00	83,635.00	120,000.00	_____
TOTAL CAPITAL EXPENDITURES		105,580.00	321,762.67	143,635.00	476,064.09	170,000.00	_____
50410563.05	CE- INFRASTRUCTURE	PERMANENT NOTES:					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
SIDEWALKS							
50410564.65	CE- MACHINERY & EQUIPMENT	PERMANENT NOTES:					
		FORKLIFT WITH OSHA APPROVED MANLIFT BUCKET					
		FY 2017-18 CARRIED OVER = \$60,000					
		FY 2018-19 (ADDITIONAL AMT. NEEDED PER OSCAR)= \$60,000					
TOTAL STREETS		1,571,013.32	990,513.63	1,772,745.00	1,250,337.19	1,762,100.00	

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.

2018-2019 Business Plans (Objectives)

- Rehab mulch surface on play areas
- Redesign park sign and update rule signs
- Add/repair cabanas/shelters at various sites
- Continue repainting/beautification of existing playground equipment

2017-2018 Accomplishments of Prior Year Business Plans

- Continued with beautification of parks and open spaces
- Painted swimming pool/ swimming complex
- Rehab from hurricane damage

GENERAL FUND

Budget Summary

Parks & Recreation	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	173,934	218,846	175,000	248,100
Materials & Supplies	31,833	39,500	20,000	31,500
Services	60,621	57,000	36,000	49,800
Maintenance	56,902	62,000	37,000	52,000
Capital Expenditures	280,705	291,000	291,000	1,111,500
Total Parks & Recreation	603,994	668,346	559,000	1,492,900

2018 - 2019 Major Additions: Bayfront Park Improvements & Bayfront Park Pier & Wilson Park Improvements

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 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 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
<i>Our Workload</i>				
Acres of park grounds maintained	170.4	170.4	172.6	172.6
Number of playground inspections performed	20	20	32	30
<i>Measuring our Effectiveness</i>				
% of park maintenance completed on time	95%	95%	90%	98%

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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

PERSONNEL SERVICES							

50501511.01	SALARIES & WAGES	126,635.73	130,181.49	132,400.00	112,587.61	156,000.00	_____
50501511.06	SALARIES & WAGES-TEMP	8,311.98	8,087.18	11,115.00	854.24	8,500.00	_____
50501511.07	SALARIES & WAGES-OVERTIME	3,180.08	3,868.59	4,000.00	980.89	3,500.00	_____
50501512.05	EMPLOYER-SOCIAL SECURITY	9,919.84	10,171.91	11,285.00	8,794.48	13,500.00	_____
50501512.10	EMPLOYER-T.M.R.S.	7,727.13	9,086.27	8,416.00	6,822.12	11,000.00	_____
50501512.20	GROUP H/D INS PREMIUMS	6,077.64	8,935.69	48,000.00	25,119.78	50,600.00	_____
50501512.30	WORKER'S COMPENSATION	3,273.17	3,602.59	3,630.00	3,953.00	5,000.00	_____
50501512.31	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	4,057.90	0.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		165,125.57	173,933.72	218,846.00	163,170.02	248,100.00	

MATERIALS & SUPPLIES							

50501521.01	OFFICE	6.30	0.00	0.00	0.00	500.00	_____
50501522.01	AG & BOTANICAL	488.10	0.00	500.00	375.00	0.00	_____
50501523.03	CLEANING & JANITORIAL	8,049.72	7,708.13	6,500.00	6,917.35	6,500.00	_____
50501524.01	UNIFORMS	2,908.77	3,728.49	2,500.00	3,575.12	2,500.00	_____
50501525.01	FUEL	5,372.16	6,535.25	8,000.00	4,074.92	6,000.00	_____
50501526.01	GENERAL SAFETY & TOOLS	4,285.47	1,877.31	2,000.00	3,047.54	3,000.00	_____
50501528.03	NON-CAPITALIZED ASSETS	2,050.00	929.97	0.00	0.00	0.00	_____
50501529.11	LIGHTING & DECORATION	5,512.33	11,053.90	20,000.00	924.29	13,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		28,672.85	31,833.05	39,500.00	18,914.22	31,500.00	

50501526.01	GENERAL SAFETY & TOOLS	PERMANENT NOTES: SAFETY EQUIPMENT & TOOLS					
50501529.11	LIGHTING & DECORATION	PERMANENT NOTES: CHRISTMAS LIGHTS					
SERVICES							

50501531.01	TRAVEL & TRAINING	12.00	337.54	100.00	9.72	100.00	_____
50501533.14	CONTRACTED SERVICES	0.00	0.00	0.00	1,500.00	0.00	_____
50501534.90	LEASES & RENTALS	6,593.89	0.00	2,000.00	(98.18)	2,000.00	_____
50501536.01	ELECTRICITY	36,721.87	42,249.40	36,000.00	28,501.81	32,000.00	_____
50501536.02	TELEPHONE	167.71	692.62	900.00	347.57	700.00	_____
50501536.03	WATER	21,242.25	17,341.57	18,000.00	14,394.51	15,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		64,737.72	60,621.13	57,000.00	44,655.43	49,800.00	

50501534.90	LEASES & RENTALS	PERMANENT NOTES: BOOM RENTAL					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

001-GENERAL FUND
 PARKS & RECREATION
 DEPARTMENT EXPENDITURES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MAINTENANCE							
50501541.02	LANDSCAPING	0.00	590.51	1,500.00	984.07	1,000.00	
50501542.03	R & M- BUILDING	1,316.59	665.70	2,000.00	1,736.31	2,000.00	
50501543.04	R & M IMPROVEMENT OTB	21,486.44	4,673.58	20,000.00	11,259.88	15,000.00	
50501543.10	SWIMMING POOL OPERATIONS	28,381.26	40,317.87	30,000.00	30,266.28	28,000.00	
50501544.55	R & M- VEHICLES & TRAILERS	2,755.94	7,614.96	2,500.00	1,018.39	2,000.00	
50501544.65	R & M- MACHINERY & EQUIPMEN	9,381.79	3,039.30	6,000.00	1,731.46	4,000.00	
TOTAL MAINTENANCE		63,322.02	56,901.92	62,000.00	46,996.39	52,000.00	
50501541.02	LANDSCAPING	PERMANENT NOTES: CITY HALL PLANTERS (UB SIDE) & GROUNDS					
CAPITAL EXPENDITURES							
50501561.02	CE- LAND & IMPROVEMENTS OTB	130,210.63	270,154.64	250,000.00	0.00	750,000.00	
50501562.03	CE- BUILDING & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
50501563.05	CE- INFRASTRUCTURE	0.00	0.00	0.00	0.00	361,500.00	
50501564.50	CE- FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
50501564.55	CE- VEHICLES & TRAILERS	33,635.00	0.00	30,000.00	0.00	0.00	
50501564.65	CE- MACHINERY & EQUIPMENT	9,300.00	10,550.00	11,000.00	0.00	0.00	
TOTAL CAPITAL EXPENDITURES		173,145.63	280,704.64	291,000.00	0.00	1,111,500.00	
50501561.02	CE- LAND & IMPROVEMENTS	OTPERMANENT NOTES: BAYFRONT PARK IMPROVEMENTS = \$500,000 WILSON PARK IMPROVEMENTS = \$250,000					
50501563.05	CE- INFRASTRUCTURE	PERMANENT NOTES: BAYFRONT PARK PIER					
TOTAL PARKS & RECREATION		495,003.79	603,994.46	668,346.00	273,736.06	1,492,900.00	

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.

GENERAL FUND

2018-2019 Business Plans (Objectives)

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

2017-2018 Accomplishments of Prior Year Business Plans

- Reconstruction/upgraded due to hurricane damage

2018 - 2019 Major Additions: Landscaping & Bauer Community Center roof

Budget Summary

Bauer Center	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	61,697	79,681	65,000	74,575
Materials & Supplies	6,073	6,400	1,800	7,900
Services	108,371	115,100	100,000	109,600
Maintenance	81,448	45,950	71,000	98,600
Capital Expenditures	0	0	0	500,000
Total Bauer Center	257,589	247,131	237,800	790,675

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Maintenance Workers	2	2	2
Total	2	2	2



PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	47,624.98	50,379.27	50,525.00	40,386.91	52,100.00	_____
50502511.06	SALARIES & WAGES-TEMP	0.00	0.00	0.00	0.00	0.00	_____
50502511.07	SALARIES & WAGES-OVERTIME	2,541.78	916.43	2,000.00	416.21	1,000.00	_____
50502512.05	EMPLOYER-SOCIAL SECURITY	3,570.13	3,739.06	4,020.00	3,142.00	4,225.00	_____
50502512.10	EMPLOYER-T.M.R.S.	3,023.65	3,309.40	3,241.00	2,538.51	3,500.00	_____
50502512.20	GROUP H/D INS PREMIUMS	1,417.98	2,110.81	18,600.00	8,132.99	12,150.00	_____
50502512.30	WORKER'S COMPENSATION	1,138.56	1,242.25	1,295.00	1,388.51	1,600.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		59,317.08	61,697.22	79,681.00	56,005.13	74,575.00	
MATERIALS & SUPPLIES							

50502521.01	OFFICE	509.63	37.92	0.00	0.00	0.00	_____
50502523.03	CLEANING & JANITORIAL	3,656.11	2,894.33	3,800.00	10.57	3,800.00	_____
50502524.01	UNIFORMS	1,086.71	1,193.92	750.00	1,084.76	1,200.00	_____
50502525.01	FUEL	476.95	384.71	350.00	702.93	400.00	_____
50502526.01	GENERAL SAFETY & TOOLS	281.77	690.51	500.00	42.72	500.00	_____
50502528.03	NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00	0.00	_____
50502529.11	LIGHTING & DECORATION	16.98	871.77	1,000.00	0.00	2,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		6,028.15	6,073.16	6,400.00	1,840.98	7,900.00	
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	51,050.00	51,000.00	51,380.00	51,000.00	_____
50502534.90	LEASES & RENTALS	4,287.17	4,243.64	5,500.00	2,773.45	5,000.00	_____
50502536.01	ELECTRICITY	52,857.85	50,344.34	55,000.00	25,788.68	50,000.00	_____
50502536.02	TELEPHONE	677.17	656.73	700.00	485.33	700.00	_____
50502536.03	WATER	2,201.92	2,075.79	2,700.00	1,464.53	2,700.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		110,299.15	108,370.50	115,100.00	81,891.99	109,600.00	
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: AUGUST 31ST, 2018

001-GENERAL FUND

BAUER CENTER

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MAINTENANCE							
50502541.02 LANDSCAPING	123.84	64.91	350.00	0.00	50,000.00		
50502542.03 R & M- BUILDING	33,796.46	12,546.15	15,000.00	49,558.82	15,000.00		
50502543.04 R & M IMPROVEMENT OTB	1,272.58	65,078.95	25,000.00	5,600.00	30,000.00		
50502544.50 R & M- FURNITURE & EQUIPMEN	207.21	2,654.15	5,000.00	35,445.73	3,000.00		
50502544.55 R & M- VEHICLES & TRAILERS	771.73	57.74	300.00	555.20	300.00		
50502544.65 R & M- MACHINERY & EQUIPMEN	590.83	1,046.38	300.00	17.41	300.00		
TOTAL MAINTENANCE	36,762.65	81,448.28	45,950.00	91,177.16	98,600.00		
50502541.02 LANDSCAPING	PERMANENT NOTES: BAUER LANDSCAPING						
CAPITAL EXPENDITURES							
50502562.03 CE- BUILDING & IMPROVEMENTS	0.00	0.00	0.00	0.00	500,000.00		
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	500,000.00		
50502562.03 CE- BUILDING & IMPROVEMENT	PERMANENT NOTES: ROOF = \$500,000						
TOTAL BAUER CENTER	212,407.03	257,589.16	247,131.00	230,915.26	790,675.00		

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, 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	Amended	Projected	Adopted Budget
	FY 2016-2017	Budget FY 2017-2018	FY 2017-2018	FY 2018-2019
Personnel Services	551,598	83,600	110,000	217,966
Services	376,872	421,014	353,000	421,787
Maintenance	75,050	89,405	101,000	2,000
Sundry	357,609	319,577	462,000	411,415
Capital Expenditures	0	0	0	0
Total Non-Departmental	1,361,129	913,596	1,026,000	1,053,168

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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							
59800511.01 SALARIES & WAGES	0.00	0.00	0.00	0.00	187,766.00		
59800512.03 GROUP H/D INS CLAIMS	578,943.75	518,335.48	67,500.00	66,276.26	900.00		
59800512.05 EMPLOYER- SOCIAL SECURITY	1,969.77	1,907.75	2,000.00	1,910.90	2,000.00		
59800512.10 EMPLOYER- TMRS	1,626.81	1,411.83	1,600.00	1,571.65	1,700.00		
59800512.31 UNEMPLOYMENT INSURANCE	14,278.28	3,402.14	15,000.00	2,842.72	600.00		
59800512.40 SAFETY PAY	50,465.41	26,540.85	25,000.00	25,367.58	25,000.00		
TOTAL PERSONNEL SERVICES	647,284.02	551,598.05	111,100.00	97,969.11	217,966.00		

59800511.01 SALARIES & WAGES PERMANENT NOTES:
BUDGET FIGURE FOR PAY ADJUSTMENTS

SERVICES

59800531.01 TRAVEL & TRAINING	13,654.60	14,731.20	30,000.00	8,470.83	25,000.00		
59800531.04 DUES, SUBSCR., & PUBLICATIO	7,624.57	11,128.79	9,000.00	7,359.79	9,000.00		
59800531.05 ADVERTISING & LEGAL NOTICES	8,215.44	6,074.79	10,000.00	3,332.15	10,000.00		
59800531.07 PUBLIC & EMPLOYEE RELATIONS	19,816.84	17,586.74	20,000.00	7,577.10	20,000.00		
59800531.10 YOUTH ADVISORY COUNCIL	3,871.31	0.00	3,000.00	0.00	0.00		
59800531.13 SHIPPING & FREIGHT	1,027.23	265.07	600.00	0.00	600.00		
59800532.01 AUDIT FEES	18,750.00	14,975.00	15,000.00	8,725.00	12,687.00		
59800532.06 HEALTH & FITNESS	13,914.23	19,779.17	16,000.00	15,174.01	16,000.00		
59800532.07 LEGAL- REGULAR	67,879.55	68,006.25	70,000.00	75,354.00	70,000.00		
59800532.08 LEGAL- SPECIAL	112.60	179.95	5,000.00	4,765.55	5,000.00		
59800533.09 CCAD TAX COLLECTION	16,775.22	17,668.37	17,668.00	19,178.54	18,000.00		
59800533.10 CCAD TAX APPRAISAL	51,689.96	54,745.76	54,746.00	59,018.55	54,000.00		
59800533.11 CCAD ATTORNEY FEES	30,243.85	28,723.93	35,000.00	32,550.31	34,000.00		
59800533.14 CONTRACTED SERVICES	82,661.20	1,198.93	1,000.00	1,141.45	2,500.00		
59800535.01 GENERAL LIABILITY INSURANCE	50,823.23	51,729.69	59,000.00	53,950.69	60,000.00		
59800535.10 WINDSTORM INS	67,531.38	64,921.32	70,000.00	21,835.50	80,000.00		
59800536.07 CABLE & INTERNET	3,658.56	5,157.16	5,000.00	5,179.44	5,000.00		
TOTAL SERVICES	458,249.77	376,872.12	421,014.00	323,612.91	421,787.00		

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

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

001-GENERAL FUND
NON-DEPARTMENTAL
DEPARTMENT EXPENDITURES

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

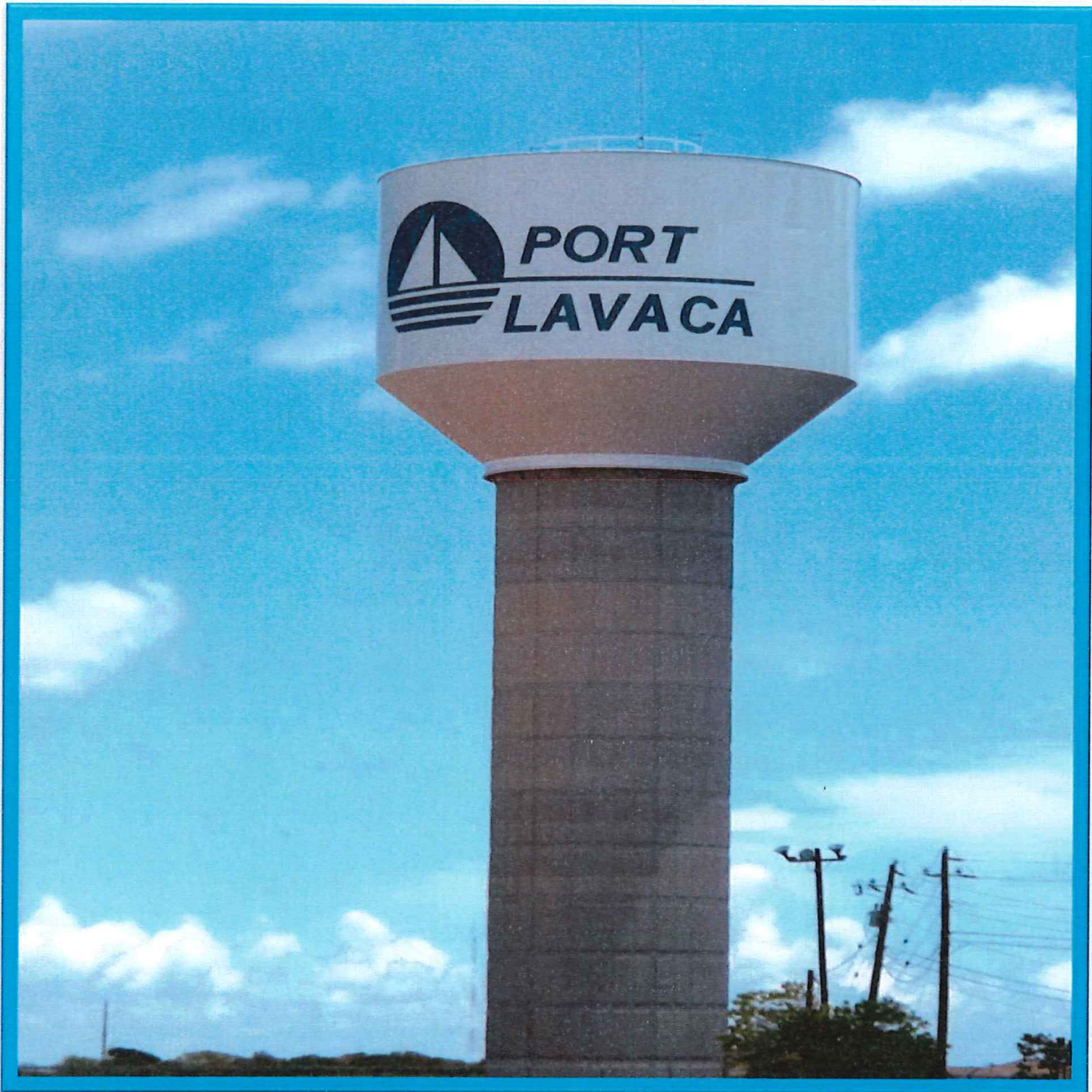
-MUNI CODE INTERNET FEE						
59800531.05 ADVERTISING & LEGAL NOTICE			PERMANENT NOTES:			
			ALL LEGAL ADS			
			HR POSTINGS			
			BID ADVERTISEMENTS			
			ORDINANCE NOTIFICATION			
59800531.07 PUBLIC & EMPLOYEE RELATION			PERMANENT NOTES:			
			SAFETY & COUNCIL WORKSHOP LUNCHEONS			
			CUSTOMER SERVICE 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			
MAINTENANCE						
59800542.55 TECHNOLOGY SERVICES	40,384.38	45,215.64	49,405.00	51,795.95	0.00	
59800544.51 MAINTENANCE CONTRACTS	27,720.36	29,834.23	40,000.00	32,136.46	2,000.00	
TOTAL MAINTENANCE	68,104.74	75,049.87	89,405.00	83,932.41	2,000.00	
SUNDRY						
59800553.05 XFER OUT- FD 701 (PAYROLL)	0.00	0.00	0.00	0.00	0.00	
59800553.14 XFER OUT-FUND 147 -HOME PRO	4,998.00	30,002.63	0.00	0.00	48,000.00	
59800553.15 XFER OUT- FD 206 FARF	177,894.00	221,900.04	235,007.00	195,839.20	286,365.00	
59800553.35 HURRICANE	59.81	94,032.69	5,000.00	305,373.07	25,000.00	
59800553.50 SAFETY PROGRAM	6,453.95	4,110.42	5,000.00	4,244.40	5,000.00	
59800553.51 RAILROAD RENTAL	2,121.80	2,185.45	2,000.00	2,251.02	2,300.00	
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	1,291.00	0.00	3,000.00	520.00	800.00	
59800554.90 MISCELLANEOUS	16,864.63	377.28	1,000.00	2,729.52	2,000.00	
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	0.00	
59800554.98 CONTINGENCY	0.00	0.00	38,570.00	0.00	36,950.00	
TOTAL SUNDRY	214,683.19	357,608.51	319,577.00	515,957.21	411,415.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
59800553.15 XFER OUT- FD 206 FARF			PERMANENT NOTES: EQUAL TO ONE YEAR DEPRECIATION EXPENSE FOR MACHINERY & EQUIPMENT				
59800554.85 FIXED ASSET RECORDS			PERMANENT NOTES: DESTRUCTION OF BOXES				
59800554.98 CONTINGENCY			PERMANENT NOTES: .5% OF TOTAL PRIOR YEAR EXPENSES BY CHARTER				
TOTAL NON-DEPARTMENTAL	1,388,321.72	1,361,128.55		941,096.00	1,021,471.64	1,053,168.00	
*** TOTAL EXPENDITURES ***	7,713,916.97	7,386,339.31		8,602,689.00	6,885,817.48	10,144,005.00	
*** END OF REPORT ***							



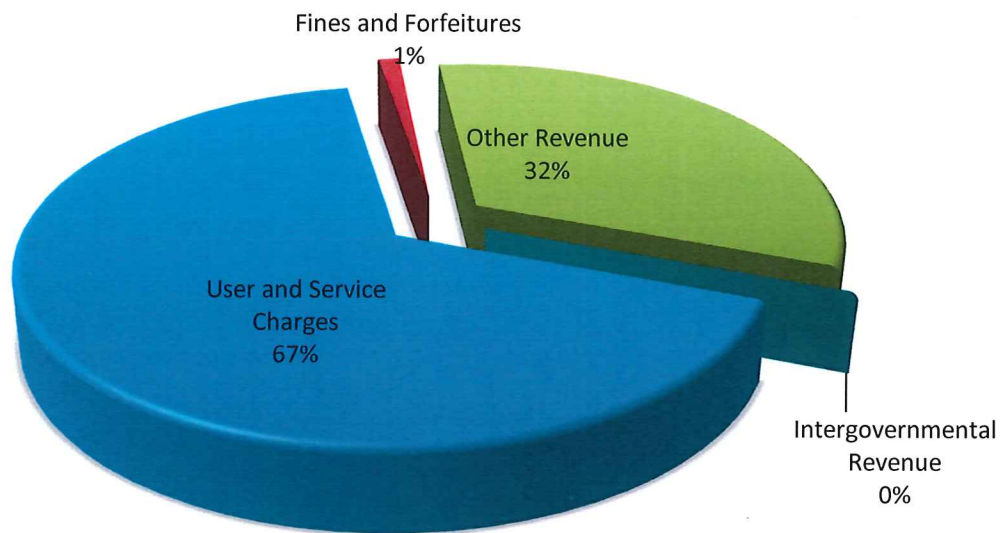
PUBLIC UTILITY FUND

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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
User and Service Charges	5,557,955	5,220,000	5,875,205	5,354,500	134,500
Fines and Forfeitures	86,213	85,000	95,000	85,000	0
Other Revenue	106,971	1,397,986	109,200	2,583,163	1,185,177
Grant and Contributions	0	0	0	0	0
Intergovernmental Rev.	0	0	0	0	0
Total Revenues	5,751,139	6,702,986	6,079,405	8,022,663	1,319,677

Public Utility Fund Revenue



Public Utility Revenue Detail

Public Utility Fund Revenue	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
User & Service Charges				
Water- Metered	2,480,223	2,400,000	2,720,000	2,400,000
Water- Bulk	1,911	0	1,100	0
Water- Metered County	89,039	80,000	81,000	80,000
Sewer Residential	1,210,179	1,150,000	1,206,000	1,170,000
Sewer Commercial	785,362	775,000	798,000	780,000
Sewer County	39,882	35,000	37,000	35,000
Sewer- Low Pressure (LPSS)	0	0	155	0
Waste- Garbage Collection	694,499	650,000	695,500	685,000
Spring Cleanup	83,607	60,000	94,000	60,000
GBRA Fees	80,644	0	134,000	75,000
Water Taps	14,139	10,000	17,000	10,000
Sewer Taps	4,212	5,000	12,000	5,000
Service Call Fees	4,037	500	9,000	1,000
Service Transfer Fees	1,530	2,000	850	1,000
Service Reconnection Fees	54,130	40,000	54,000	40,000
Service Temporary Water	3,255	1,500	1,600	1,500
Sales Tax- Garbage	11,306	11,000	14,000	11,000
Total User & Service Charges	5,557,955	5,220,000	5,875,205	5,354,500
Fines & Forfeitures				
Late Payment Penalties	86,213	85,000	95,000	85,000
Cash Over- Utility Billing	0	0	0	0
Total Fine & Forfeitures	86,213	85,000	95,000	85,000
Other Revenue				
Interest Income	48,256	25,000	70,000	20,000
Returned Check Fees	1,860	1,500	1,000	1,000
Bad Debt Account Collection	2,287	5,000	12,000	10,000
CCRWSS- GBRA Transmission	43,051	40,000	20,000	40,000
Auction Proceeds	0	0	0	0
TML Reimbursements	4,153	0	6,100	0
Miscellaneous	7,365	0	100	0
Equity Balance Forward	0	1,326,486	0	2,512,163
Total Other Revenue	106,971	1,397,986	109,200	2,583,163
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	5,751,139	6,702,986	6,079,405	8,022,663

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	2,455,959.28	2,480,223.23	2,400,000.00	2,512,837.50	2,400,000.00	
431.12	WATER-BULK	3,487.10	1,911.23	0.00	987.37	0.00	
431.13	WATER-METERED COUNTY	86,112.30	89,038.80	80,000.00	75,511.20	80,000.00	
431.21	SEWER RESIDENTIAL	1,193,321.56	1,210,178.58	1,150,000.00	1,108,735.44	1,170,000.00	
431.22	SEWER COMMERCIAL	785,344.02	785,362.30	775,000.00	739,604.53	780,000.00	
431.23	SEWER COUNTY	39,468.87	39,882.26	35,000.00	34,466.75	35,000.00	
431.25	SEWER-LOW PRESSURE (LPSS)	0.00	0.00	0.00	240.00	0.00	
431.31	WASTE-GARBAGE COLLECTION	696,869.80	694,499.25	650,000.00	637,876.47	685,000.00	
431.32	SPRING CLEANUP	60,583.03	83,607.40	60,000.00	86,873.82	60,000.00	
432.05	GBRA FEES	0.00	80,643.74	0.00	122,591.97	75,000.00	
432.11	WATER TAPS	18,311.32	14,139.06	10,000.00	14,724.75	10,000.00	
432.21	SEWER TAPS	7,820.00	4,212.00	5,000.00	10,654.42	5,000.00	
432.61	SERVICE CALL FEES	1,042.26	4,036.76	500.00	8,172.98	1,000.00	
432.62	SERVICE TRANSFER FEES	2,850.00	1,530.00	2,000.00	870.00	1,000.00	
432.63	SERVICE RECONNECTION FEES	51,500.00	54,130.00	40,000.00	47,966.35	40,000.00	
432.64	SERVICE TEMP WATER	2,655.00	3,255.00	1,500.00	1,440.00	1,500.00	
432.65	SALES TAX-GARBAGE	11,594.22	11,305.51	11,000.00	12,315.19	11,000.00	
		-----	-----	-----	-----	-----	
TOTAL USER & SERVICE CHARGES		5,416,918.76	5,557,955.12	5,220,000.00	5,415,868.74	5,354,500.00	

FINES & FORFEITURES							

442.01	LATE PAYMENT PENALTIES	102,946.72	86,212.88	85,000.00	88,341.09	85,000.00	
		-----	-----	-----	-----	-----	
TOTAL FINES & FORFEITURES		102,946.72	86,212.88	85,000.00	88,341.09	85,000.00	

OTHER REVENUE							

451.01	INTEREST INCOME	31,703.37	48,256.10	25,000.00	77,240.46	20,000.00	
459.03	RETURNED CHECK FEE	1,770.00	1,860.00	1,500.00	1,050.00	1,000.00	
459.04	BAD DEBT ACCOUNT COLLECTION	11,201.47	2,286.67	5,000.00	11,720.97	10,000.00	
459.08	CCRWSS-GBRA TRANSMISSION	45,048.00	43,051.00	40,000.00	31,269.00	40,000.00	
459.11	AUCTION/SALE PROCEEDS	7,400.00	0.00	0.00	0.00	0.00	
459.12	TML REIMBURSEMENTS	0.00	4,152.71	0.00	5,713.19	0.00	
459.90	MISCELLANEOUS INCOME	898.19	7,364.50	0.00	2,164.96	0.00	
459.92	EQUITY BALANCE FORWARD	0.00	0.00	1,326,486.00	0.00	2,512,163.00	
		-----	-----	-----	-----	-----	
TOTAL OTHER REVENUE		98,021.03	106,970.98	1,397,986.00	129,158.58	2,583,163.00	

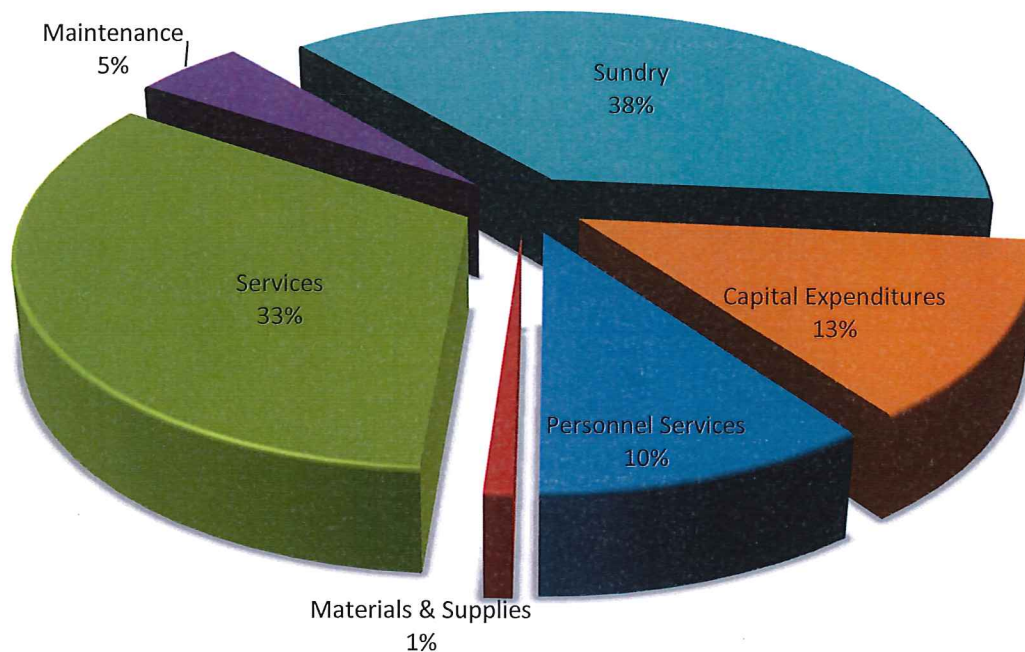
459.92	EQUITY BALANCE FORWARD	PERMANENT NOTES: FUNDS NEEDED TO COVER CAPITAL IMPROVEMENT PROJECTS					
		-----	-----	-----	-----	-----	
** TOTAL REVENUE **		5,617,886.51	5,751,138.98	6,702,986.00	5,633,368.41	8,022,663.00	
		=====	=====	=====	=====	=====	

ENTERPRISE FUNDS

Public Utility Expenditures by Function

Expenditures by Function	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
Personnel Services	851,542	785,212	790,000	819,175	33,963
Materials & Supplies	67,226	74,950	63,200	70,600	-4,350
Services	2,215,870	2,606,650	2,121,000	2,655,542	48,892
Maintenance	319,722	378,400	364,000	370,300	-8,100
Sundry	581,377	1,362,774	1,720,100	3,021,026	1,658,252
Capital Expenditures	0	1,495,000	1,450,000	1,086,020	-408,980
Total Expenditures	4,035,737	6,702,986	6,508,300	8,022,663	1,319,677

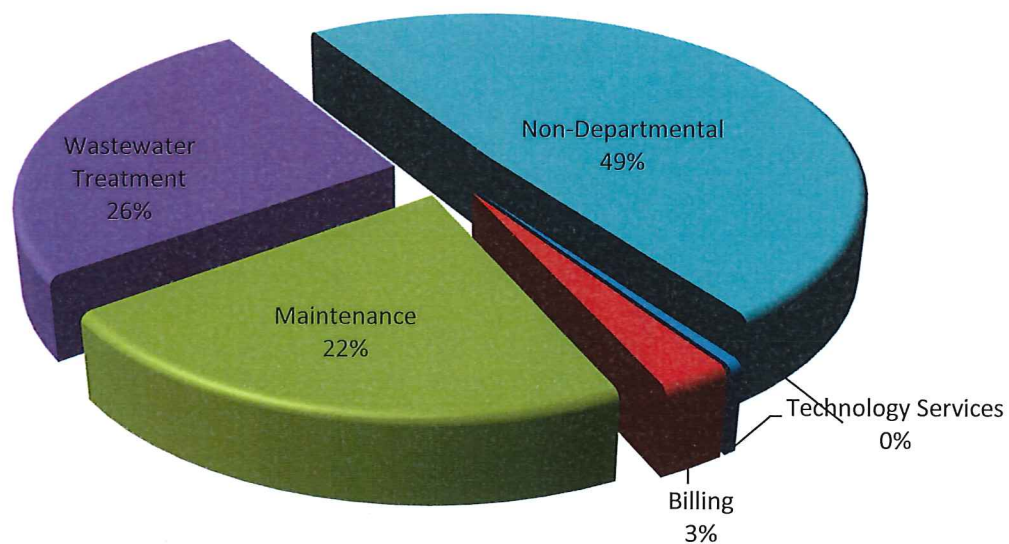
Expenditure by Function



Public Utility Expenditures by Department

Expenditures by Department	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
Technology Services	0	0	0	40,500	0
Billing	232,286	240,416	227,300	207,200	-33,216
Maintenance	39,453	1,495,601	1,430,000	1,766,010	270,409
Wastewater Treatment	595,679	1,345,345	1,298,000	2,085,470	740,125
Non-Departmental	3,168,319	3,621,624	3,553,000	3,923,483	301,859
Total Expenses	4,035,737	6,702,986	6,508,300	8,022,663	1,279,177

Expenditure by Department



Departmental Summaries

TECHNOLOGY SERVICES

Budget Summary

Technology Services	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	0	0	0	0
Materials &Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	40,500
Sundry	0	0	0	0
Capital Expenditures	0	0	0	0
Total Technology Services	0	0	0	40,500

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

501-PUBLIC UTILITY FUND
TECHNOLOGY SERVICES
DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MAINTENANCE						
50070542.5132CONTRACTED SERVICE- UTY. BI	0.00	0.00	0.00	0.00	28,000.00	
50070542.9800CONTRACTED SERVICE- ALL DEP	0.00	0.00	0.00	0.00	12,500.00	
TOTAL MAINTENANCE	0.00	0.00	0.00	0.00	40,500.00	
50070542.5132CONTRACTED SERVICE- UTY. BPERMANENT NOTES:						
THIRKETTLE CORP ANNUAL LICENSED LOGIC SUPPORT = \$9,265.00						
TYLER TECHNOLOGIES:						
UTILITY BILLING ONLINE COMPONET = \$1,323						
SCANWEDGE BARCODE SCANNER = \$527.91						
EPSON TM-H6000III THERMAL RECEIPT PRINTER = \$415.37						
CIS SYSTEM = \$7441.72						
CENTRAL CASH COLLECTION = \$1,711.89						
SERVICE ORDER MANAGEMENT= \$2,977						
EPSON THERMAL RECEIPT PRINTER- MAINTENANCE = \$312.07						
EPSON THERMAL RECEIPT PRINTER- MAINTENANCE = \$283.70						
MEDIA PLUS AUTOMATED CASH DRAWER- MAINTENANCE= \$97.83						
INCODE CUSTOMER RELATIONSHIP SUITE- UTILITY HANDHELD METER						
READER = \$3,403.42						
50070542.9800CONTRACTED SERVICE- ALL DEPERMANENT NOTES:						
MICROSOFT = \$100						
LOCAL IT SOLLUTIONS (POWEREDGE R730 SERVER, DUAL XEON						
PROC.)= \$7,018.75						
UBIQUITI = \$800						
REPLACE 2.5 COMPUTERS @ \$650 EA. = \$1,625.00						
TYLER TECHNOLOGIES						
CALL CENTER = \$731.35						
INVENTORY CONTROL = \$1,192.97						
BASIC NETWORK SERVICES = \$769.46						
TOTAL TECHNOLOGY SERVICES	0.00	0.00	0.00	0.00	40,500.00	

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.

2018-2019 Business Plans (Objectives)

- Add Incode Notify and IVR programs to enhance customer service
- Include cash collections for municipal court
- Create a pamphlet to hand out to new customers
- 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

ENTERPRISE FUNDS

2017-2018 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, Iguana Fest & Star Spangled Bay Bash
- Expanded utilization of the Logic and Flex Net Software tools
- Cash drawers are verified by two (2) clerks
- Daily cash collections are verified by two (2) clerks

Budget Summary

Utility Billing	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	125,619	148,716	160,000	156,900
Materials &Supplies	7,347	3,200	2,200	3,700
Services	44,176	41,000	30,000	43,200
Maintenance	55,271	47,500	35,000	3,400
Sundry	-127	0	100	0
Capital Expenditures	0	0	0	0
Total Utility Billing	232,286	240,416	227,300	207,200

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Customer Service Specialist	2	2	2
Account Billing Clerk	1	1	1
Total	3	3	3

Performance Measures

<i>Our Workload</i>	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
Number of utility account bills generated	57,172	57,972	58,029	58,000
Number of utility payments received	42,288	42,710	43,137	43,000
Number of port commission bills generated	864	880	890	885
Number of port commission payments received	651	657	663	660
Number of bad debt write offs	265	259	130	150
Amount of bad debt recoveries	3,591.56	3,555.64	3,520.08	3550.00
Meter reading service orders generated	4,921	4,975	5,029	5,100
<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: AUGUST 31ST, 2018

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

PERSONNEL SERVICES						

55132511.01 SALARIES & WAGES	160,368.44	95,418.34	106,580.00	92,664.66	105,500.00	
55132511.07 SALARIES & WAGES-OVERTIME	4,553.76	3,540.48	3,000.00	3,135.75	2,500.00	
55132512.05 EMPLOYER-SOCIAL SECURITY	11,633.42	7,467.24	8,385.00	7,271.57	8,500.00	
55132512.10 EMPLOYER-T.M.R.S.	9,741.31	6,567.61	6,761.00	5,958.81	7,000.00	
55132512.20 GROUP H/D INS PREMIUMS	3,546.10	10,761.76	23,700.00	49,961.23	31,500.00	
55132512.30 WORKER'S COMPENSATION	1,707.85	1,863.42	290.00	1,112.64	1,900.00	

TOTAL PERSONNEL SERVICES	191,550.88	125,618.85	148,716.00	160,104.66	156,900.00	
MATERIALS & SUPPLIES						

55132521.01 OFFICE	2,780.28	2,233.83	2,500.00	2,149.02	3,000.00	
55132521.03 POSTAGE	219.21	173.49	200.00	170.20	200.00	
55132524.01 UNIFORMS	1,229.07	1,038.36	200.00	0.00	200.00	
55132525.01 FUEL	2,942.23	3,170.09	0.00	0.00	0.00	
55132526.01 GENERAL SAFETY & TOOLS	312.68	477.31	0.00	0.00	0.00	
55132528.03 NON-CAPITALIZED ASSETS	724.52	0.00	0.00	0.00	0.00	
55132529.01 CERTIFICATES, AWARDS, ETC.	0.00	0.00	0.00	0.00	0.00	
55132529.11 LIGHTING & DECORATION	14.06	253.89	300.00	20.86	300.00	

TOTAL MATERIALS & SUPPLIES	8,222.05	7,346.97	3,200.00	2,340.08	3,700.00	
SERVICES						

55132531.01 TRAVEL & TRAINING	1,960.96	225.77	4,000.00	437.50	4,000.00	
55132533.14 CONTRACTED SERVICES	33,517.70	40,473.08	33,000.00	25,044.97	35,000.00	
55132536.02 TELEPHONE	2,200.12	2,261.61	2,500.00	1,449.98	2,500.00	
55132536.07 CABLE & INTERNET	1,367.72	1,215.50	1,500.00	1,247.99	1,700.00	

TOTAL SERVICES	39,046.50	44,175.96	41,000.00	28,180.44	43,200.00	
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					

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

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
MAINTENANCE							
55132543.04 R & M- IMPROVEMENT OTB	0.00	436.30	13,000.00	0.00	0.00		
55132544.50 R & M- FURNITURE & EQUIPMEN	911.08	1,085.41	1,500.00	282.13	2,000.00		
55132544.51 MAINTENANCE CONTRACTS	25,879.83	25,837.29	33,000.00	27,099.95	1,400.00		
55132544.55 R & M- VEHICLES & TRAILERS	624.40	422.28	0.00	7.50	0.00		
55132544.60 R & M- RADIOS & INSTRUMENTS	39.32	0.00	0.00	0.00	0.00		
55132544.6020METER MAINTENANCE	24,000.37	27,490.04	0.00	80.00	0.00		
TOTAL MAINTENANCE	51,455.00	55,271.32	47,500.00	27,469.58	3,400.00		
55132544.51 MAINTENANCE CONTRACTS	PERMANENT NOTES: DRIVE THRU - DIEBOLD NIXDORF MAINTENANCE						
SUNDRY							
55132554.01 CASH OVER/SHORT	(84.95)	(127.49)	0.00	111.82	0.00		
TOTAL SUNDRY	(84.95)	(127.49)	0.00	111.82	0.00		
TOTAL BILLING	290,189.48	232,285.61	240,416.00	218,206.58	207,200.00		

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.

2018-2019 Business Plans (Objectives)

- Continue working on Inflow & Infiltration (I & I) improvements throughout the City
- Replace water line on Jackson Street
- Replace water line on Indianola/Leona Street
- Keep customer complaints below 1% of total customers per month

2017-2018 Accomplishments of Prior Year Business Plans

- Implemented Nitrification Action Plan to improve water quality
- Replaced water line on South Virginia between Main Street and South Street
- Replaced water line on Benavides Street between Main Street and Live Oak Street

Budget Summary

Maintenance	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	386,910	407,351	433,000	437,000
Materials & Supplies	24,872	36,150	34,000	31,700
Services	35,882	39,700	40,000	123,450
Maintenance	132,281	167,400	123,000	146,400
Sundry	-540,491	0	0	1,027,460
Capital Expenditures	0	845,000	800,000	0
Total Maintenance	39,453	1,495,601	1,430,000	1,766,010

2018-2019 Major Additions: Hardy Cross Computer Model of Water System, Jackson Street Water Line, Indianola from Austin to Main/Leona Water Line, Virginia from Main to South & Colorado St from Main to Live Oak

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Public Works Director*	½*	½*	½*
Administrative Assistant*	½*	½*	½*
Utility Superintendent	1	1	1
Utility Operator	1	1	1
Heavy Equipment Operator	3	3	3
Utility Maintenance Workers	4	4	5
Total	10	10	11

*Position funded ½ by Streets

Performance Measures

Our Workload	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
Number of work orders completed	686	624	650	630
Number of quality samples taken	120	136	136	136
Number of water main leaks repaired	86	78	74	76
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: AUGUST 31ST, 2018

501-PUBLIC UTILITY FUND

MAINTENANCE

DEPARTMENT EXPENDITURES

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

PERSONNEL SERVICES							

55133511.01	SALARIES & WAGES	315,830.37	288,814.04	264,761.00	255,335.40	278,000.00	
55133511.06	SALARY & WAGES- TEMP	0.00	0.00	0.00	0.00	0.00	
55133511.07	SALARIES & WAGES-OVERTIME	16,629.89	29,619.89	17,000.00	22,643.98	14,000.00	
55133512.05	EMPLOYER-SOCIAL SECURITY	23,363.98	22,551.78	21,555.00	20,560.28	23,700.00	
55133512.10	EMPLOYER-T.M.R.S.	19,852.72	20,564.55	17,385.00	17,249.02	19,500.00	
55133512.20	GROUP H/D INS PREMIUMS	5,350.03	16,663.52	79,250.00	77,146.95	90,000.00	
55133512.30	WORKER'S COMPENSATION	7,969.91	8,695.90	7,400.00	8,742.11	11,800.00	
TOTAL PERSONNEL SERVICES		388,996.90	386,909.68	407,351.00	401,677.74	437,000.00	
MATERIALS & SUPPLIES							

55133521.01	OFFICE	3,200.81	653.03	1,500.00	610.12	1,000.00	
55133521.03	POSTAGE	100.86	203.33	100.00	165.29	150.00	
55133522.04	CHEMICAL	363.05	0.00	0.00	0.00	0.00	
55133523.03	CLEANING & JANITORIAL	350.48	397.16	350.00	292.74	350.00	
55133524.01	UNIFORMS	5,379.62	3,894.02	4,000.00	6,297.90	5,000.00	
55133525.01	FUEL	14,720.38	12,894.89	25,000.00	18,548.53	20,000.00	
55133526.01	GENERAL SAFETY & TOOLS	6,363.73	5,913.93	5,200.00	6,173.64	5,200.00	
55133528.03	NON- CAPITALIZED ASSETS	2,806.37	916.00	0.00	1,536.08	0.00	
TOTAL MATERIALS & SUPPLIES		33,285.30	24,872.36	36,150.00	33,624.30	31,700.00	
SERVICES							

55133531.01	TRAVEL & TRAINING	2,664.93	1,705.04	4,000.00	796.40	3,500.00	
55133531.03	LICENSES & CERTIFICATES	175.00	225.32	300.00	176.00	350.00	
55133531.04	DUES, SUBSCR., & PUBLICATIO	240.00	135.00	100.00	85.00	100.00	
55133533.06	INSPECTION SERVICES	13,338.50	14,330.50	14,500.00	18,206.50	15,000.00	
55133533.14	CONTRACTED SERVICES	100.00	3,113.94	2,000.00	0.00	78,000.00	
55133533.20	TESTING SERVICES	9,236.31	8,634.40	8,500.00	3,978.30	17,000.00	
55133534.90	LEASES & RENTALS	4,083.45	3,028.34	4,500.00	5,803.24	4,500.00	
55133536.02	TELEPHONE	3,722.30	3,553.98	3,800.00	3,266.51	3,500.00	
55133536.07	CABLE & INTERNET	4,408.77	1,155.00	2,000.00	1,196.78	1,500.00	
TOTAL SERVICES		37,969.26	35,881.52	39,700.00	33,508.73	123,450.00	
55133533.06	INSPECTION SERVICES	PERMANENT NOTES: TCEQ					
55133533.14	CONTRACTED SERVICES	PERMANENT NOTES: HARDY CROSS COMPUTER MODEL OF WATER SYSTEM = \$75,000 OTHER = \$3,000					
55133533.20	TESTING SERVICES	PERMANENT NOTES: "NEW" EPA UCMR (4TH UNREGULATED CONTAMINATE MONITORING RULE)					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

501-PUBLIC UTILITY FUND

MAINTENANCE

DEPARTMENT EXPENDITURES

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

		= \$8,500					
		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		-----					
55133542.03	R & M- BUILDING	1,120.00	40.00	0.00	0.00	0.00	
55133543.05	R & M- INFRASTRUCTURE	23,910.00	35,941.23	50,000.00	30,266.41	40,000.00	
55133543.1010R	& M- INF- WATER MAINS	63,730.25	55,616.24	60,000.00	36,809.27	55,000.00	
55133543.1020R	& M- INF- SEWER MAINS	16,403.63	14,851.16	15,000.00	13,895.56	15,000.00	
55133544.50	R & M- FURNITURE & EQUIPMEN	4,418.56	0.00	0.00	0.00	0.00	
55133544.55	R & M- VEHICLES & TRAILERS	3,850.37	6,345.23	7,000.00	2,173.93	6,000.00	
55133544.60	R & M- RADIOS & INSTRUMENTS	0.00	0.00	400.00	0.00	400.00	
55133544.6020R	& M- METER MAINTENANCE	0.00	0.00	20,000.00	16,649.04	15,000.00	
55133544.65	R & M- MACHINERY & EQUIPMEN	17,209.98	19,487.01	15,000.00	5,980.83	15,000.00	
TOTAL MAINTENANCE		130,642.79	132,280.87	167,400.00	105,775.04	146,400.00	
55133543.05	R & M- INFRASTRUCTURE						
		PERMANENT NOTES:					
		WATER AND SEWER LINE REPAIRS					

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 (119,581.96) (268,408.40)			0.00	0.00	1,027,460.00	
55133553.20	XFER OUT- FUND 136 50,000.00 (272,082.75)			0.00	0.00	0.00	
TOTAL SUNDRY		(69,581.96) (540,491.15)		0.00	0.00	1,027,460.00	
55133553.10	XFER OUT- FD 217						
		PERMANENT NOTES:					
		JACKSON ST. WATERLINE = \$170,000					
		INDIANOLA FROM AUSTIN TO MAIN/LEONA = \$210,000					
		VIRGINIA FROM MAIN TO SOUTH ENGINEERING = \$28,000					
		FY 2017-18 CARRIED OVER = VIRGINIA FROM MAIN TO SOUTH =					
		\$526,895					
		FY 2017-18 CARRIED OVER = COLORADO ST FROM MAIN TO LIVE OAK					
		= \$92,565					

CITY OF PORT LAVACA

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

501-PUBLIC UTILITY FUND
MAINTENANCE

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
				AMENDED BUDGET			
CAPITAL EXPENDITURES							
55133563.05	CE- INFRASTRUCTURE	0.00	0.00	760,000.00	0.00	0.00	
55133564.55	CE- VEHICLES & TRAILERS	0.00	0.00	0.00	0.00	0.00	
55133564.65	CE- MACHINERY & EQUIPMENT	0.00	0.00	85,000.00	78,940.00	0.00	
TOTAL CAPITAL EXPENDITURES		0.00	0.00	845,000.00	78,940.00	0.00	
TOTAL MAINTENANCE		521,312.29	39,453.28	1,495,601.00	653,525.81	1,766,010.00	

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.

2018-2019 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
- Repair Air Scrubber/Influent Box at the Lynn Bayou WWTP
- Replace and/or upgrade pumps in lift stations where needed

2017-2018 Accomplishments of Prior Year Business Plans

- Continued 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

Budget Summary

Wastewater Treatment	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	123,478	200,295	170,000	214,600
Materials & Supplies	35,007	35,600	27,000	35,200
Services	309,719	300,450	251,000	319,650
Maintenance	127,476	159,000	200,000	180,000
Sundry	0	0	0	250,000
Capital Expenditures	0	650,000	650,000	1,086,020
Total Wastewater Treatment	595,679	1,345,345	1,298,000	2,085,470

2018-2019 Major Additions: Sewer System Evaluation, UV System, Virginia St. Sewer Line, Center Street Sewer Line Phase I, George Street from Half League to Arthur/Knipling Sewer Line & Utility Trailer

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Wastewater Operator	1	1	2
Utility Operator	2	2	1
Maintenance Worker	1	1	1
Total	4	4	4

Performance Measures

<i>Our Workload</i>	Actual FY 2016-2017	Actual FY 2017-2018	Estimated FY 2017-2018	Projected FY 2018-2019
Total gallons of wastewater treated per year in millions	404.86	358.18	381.52	376.50
Number of sanitary sewer overflows	4	0	1	1
Tons of sludge per year	1,061.34	920.34	1,139.18	1,140.29
Measuring our Effectiveness				
Percentage of solids removed from wastewater treatment plant	97.72%	96.29%	97.12%	97.90%

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

501-PUBLIC UTILITY FUND

WASTEWATER TREATMENT

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	94,414.92	94,828.35	128,820.00	104,348.89	140,000.00	
55134511.06	SALARIES & WAGES-TEMP	8,859.37	0.00	3,090.00	0.00	0.00	
55134511.07	SALARIES & WAGES-OVERTIME	4,908.95	6,668.18	3,000.00	1,888.00	2,500.00	
55134512.05	EMPLOYER-SOCIAL SECURITY	7,591.64	7,031.26	10,325.00	7,884.49	11,150.00	
55134512.10	EMPLOYER-T.M.R.S.	6,000.49	5,715.57	8,140.00	6,048.31	8,000.00	
55134512.20	GROUP H/D INS PREMIUMS	2,786.13	6,749.89	44,115.00	39,692.61	47,500.00	
55134512.30	WORKER'S COMPENSATION	2,191.14	2,484.55	2,805.00	2,903.24	5,450.00	
TOTAL PERSONNEL SERVICES		126,752.64	123,477.80	200,295.00	162,765.54	214,600.00	
MATERIALS & SUPPLIES							

55134521.01	OFFICE	698.30	606.00	400.00	273.21	500.00	
55134522.03	LABORATORY	12,542.42	17,337.94	15,000.00	10,037.34	15,000.00	
55134522.04	CHEMICAL	2,516.76	7,425.00	10,000.00	7,425.00	10,000.00	
55134523.03	CLEANING & JANITORIAL	144.79	0.00	0.00	0.00	300.00	
55134524.01	UNIFORMS	1,649.84	1,912.53	1,600.00	1,898.50	1,700.00	
55134525.01	FUEL	3,376.05	3,408.30	3,600.00	3,425.54	3,500.00	
55134526.01	GENERAL SAFETY & TOOLS	1,475.49	805.58	500.00	423.87	600.00	
55134528.03	NON-CAPITALIZED ASSETS	0.00	0.00	2,000.00	0.00	0.00	
55134529.10	AGGREGATE MATERIALS	0.00	3,511.55	2,500.00	0.00	3,600.00	
TOTAL MATERIALS & SUPPLIES		22,403.65	35,006.90	35,600.00	23,483.46	35,200.00	
SERVICES							

55134531.01	TRAVEL & TRAINING	3,256.98	5,296.52	2,500.00	2,931.39	2,500.00	
55134531.03	LICENSES & CERTIFICATES	222.00	222.00	450.00	111.00	450.00	
55134531.90	DISPOSAL SERVICES-SLUDGE	19,443.55	67,410.59	66,000.00	66,400.30	67,000.00	
55134533.06	INSPECTION SERVICES	20,289.40	26,291.60	19,000.00	21,790.18	22,000.00	
55134533.14	CONTRACTED SERVICES	14,259.68	5,630.38	0.00	6,231.43	45,500.00	
55134533.20	TESTING SERVICES	33,918.36	24,736.06	30,000.00	20,746.65	25,000.00	
55134534.90	LEASES & RENTALS	660.49	894.05	0.00	0.00	0.00	
55134536.01	ELECTRICITY	172,301.13	171,046.50	165,000.00	106,417.68	150,000.00	
55134536.02	TELEPHONE	633.82	742.56	500.00	682.44	700.00	
55134536.03	WATER	5,209.11	6,224.88	15,000.00	3,028.84	5,000.00	
55134536.07	CABLE & INTERNET	1,442.86	1,223.93	2,000.00	1,238.32	1,500.00	
TOTAL SERVICES		271,637.38	309,719.07	300,450.00	229,578.23	319,650.00	
55134533.06	INSPECTION SERVICES	PERMANENT NOTES: TCEQ					
55134533.14	CONTRACTED SERVICES	PERMANENT NOTES: ALAN PLUMBER = \$5,500 SEWER SYSTEM EVALUATION = \$40,000					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

501-PUBLIC UTILITY FUND
WASTEWATER TREATMENT
DEPARTMENT EXPENDITURES

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

55134533.20	TESTING SERVICES	PERMANENT NOTES: PLANT OPERATION TESTING INDUSTRIAL TESTING OTHER TESTING				
MAINTENANCE						

55134542.03	R & M- BUILDING		474.87	1,138.64	1,000.00	350.96
55134543.05	R & M- INFRASTRUCTURE		10,428.49	0.00	0.00	0.00
55134543.10	R & M- LIFT STATIONS		33,716.86	41,590.86	40,000.00	147,273.83
55134543.17	R & M- WWTP		29,936.53	74,068.95	60,000.00	23,437.97
55134543.20	R & M- SEWER-LOW PRESSURE		0.00	0.00	0.00	15,580.84
55134544.55	R & M- VEHICLES & TRAILERS		2,063.42	3,105.66	3,000.00	2,487.75
55134544.65	R & M- MACHINERY & EQUIPMEN		5,446.39	6,463.72	5,000.00	19,576.75
55134544.70	I & I IMPROVEMENTS		42,506.50	1,107.80	50,000.00	6,087.60
TOTAL MAINTENANCE			124,573.06	127,475.63	159,000.00	214,795.70
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
55134552.20	DEBT SERV- CAPITAL LEASE IN		0.00	0.00	0.00	0.00
55134553.10	XFER OUT- FD 217		0.00	0.00	0.00	250,000.00
TOTAL SUNDRY			0.00	0.00	0.00	250,000.00
55134553.10	XFER OUT- FD 217	PERMANENT NOTES: CENTER ST. SEWER LINE PHASE I = \$50,000 GEORGE ST. FROM HALF LEAGUE TO ARTHUR/KNIPLING = \$200,000				
CAPITAL EXPENDITURES						

55134563.05	CE- INFRASTRUCTURE		0.00	0.00	650,000.00	0.00
55134564.55	CE- VEHICLES & TRAILERS		0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES			0.00	0.00	650,000.00	0.00
55134563.05	CE- INFRASTRUCTURE	PERMANENT NOTES: UV SYSTEM = \$275,000 FY 2017-18 CARRIED OVER = \$350,000 UV SYSTEM FY 2017-18 CARRIED OVER = \$458,020 VIRGINIA ST SEWER LINE				
TOTAL WASTEWATER TREATMENT						
			545,366.73	595,679.40	1,345,345.00	630,622.93
			=====	=====	=====	=====
						2,085,470.00
						=====

ENTERPRISE FUNDS

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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	215,536	28,850	27,000	10,675
Services	1,826,093	2,225,500	1,800,000	2,169,242
Maintenance	4,694	4,500	6,000	0
Sundry	1,121,995	1,362,774	1,720,000	1,743,566
Total Non-Departmental	3,168,319	3,621,624	3,553,000	3,923,483

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	125,898.41	190,685.56	15,000.00	15,007.89	0.00	-----
59800512.05	EMPLOYER- SOCIAL SECURITY	335.16	403.81	450.00	364.35	375.00	-----
59800512.10	EMPLOYER- TMRS	11,561.24	15,996.03	400.00	298.69	300.00	-----
59800512.31	UNEMPLOYMENT INSURANCE	2,813.47	4,774.15	8,000.00	0.00	5,000.00	-----
59800512.40	SAFETY PAY	9,659.20	3,676.46	5,000.00	4,779.40	5,000.00	-----
		-----	-----	-----	-----	-----	-----
TOTAL PERSONNEL SERVICES		150,267.48	215,536.01	28,850.00	20,450.33	10,675.00	
SERVICES							

59800531.01	TRAVEL & TRAINING	1,976.67	4,766.30	2,000.00	0.00	2,000.00	-----
59800531.05	ADVERTISING & LEGAL NOTICES	217.00	0.00	1,000.00	0.00	500.00	-----
59800531.07	PUBLIC & EMPLOYEE RELATIONS	4,979.50	2,065.12	5,000.00	1,036.00	2,500.00	-----
59800531.13	SHIPPING & FREIGHT	402.55	276.61	1,000.00	34.00	500.00	-----
59800532.01	AUDIT FEES	18,750.00	14,975.00	15,000.00	8,725.00	12,687.00	-----
59800532.03	GBRA FEE	0.00	(2,765.25)	0.00	2,765.25	0.00	-----
59800532.06	HEALTH & FITNESS	1,482.43	2,267.78	2,000.00	2,289.14	2,000.00	-----
59800532.07	LEGAL - REGULAR	1,047.00	1,725.00	1,000.00	300.00	1,000.00	-----
59800532.08	LEGAL- SPECIAL	4,256.50	75.00	5,000.00	138.00	2,500.00	-----
59800533.01	WATER PURCHASES- GBRA	1,113,599.06	1,010,663.02	1,330,000.00	947,501.09	1,213,555.00	-----
59800533.02	RAW WATER- GBRA	72,450.00	68,917.30	96,500.00	119,093.37	205,000.00	-----
59800533.04	SERVICE GARBAGE COLLECTION	699,815.80	695,911.44	705,000.00	582,861.52	690,000.00	-----
59800533.14	CONTRACTED SERVICES	45,494.78	330.00	28,000.00	0.00	5,000.00	-----
59800535.01	GENERAL LIABILITY INSURANCE	18,389.11	14,298.90	19,000.00	19,822.27	19,000.00	-----
59800535.10	WINDSTORM INS	13,626.92	12,587.26	15,000.00	4,426.11	13,000.00	-----
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		1,996,487.32	1,826,093.48	2,225,500.00	1,688,991.75	2,169,242.00	
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: COUNCIL OR STAFF TRAINING					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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

MAINTENANCE							

59800542.55	TECHNOLOGY SERVICES	0.00	0.00	0.00	0.00	0.00	
59800544.51	MAINTENANCE CONTRACTS	4,470.47	4,693.99	4,500.00	4,928.69	0.00	
		-----	-----	-----	-----	-----	-----
TOTAL MAINTENANCE		4,470.47	4,693.99	4,500.00	4,928.69	0.00	
SUNDRY							

59800552.03	BOND ISSUANCE COSTS	0.00	76,730.18	0.00	0.00	0.00	
59800552.05	AMORTIZATION OF BOND DISCOU	686.34	27,773.78	0.00	0.00	0.00	
59800552.20	PRI & INT. EXPENSE (	495,000.00)	(750,000.00)	0.00	0.00	0.00	
59800553.01	XFER OUT- FD 001 GF ADMIN F	180,000.00	185,000.04	185,000.00	154,166.70	172,500.00	
59800553.03	XFER OUT- FD 316- '07 WTR	198,462.96	337,212.96	0.00	0.00	0.00	
59800553.05	XFER OUT- FD 317- '11 SWR	359,409.00	359,787.00	0.00	296,210.80	0.00	
59800553.07	XFER OUT- FD 319	114,335.04	116,753.04	0.00	0.00	0.00	
59800553.09	XFER OUT- FD 321- '16 BOND	0.00	0.00	427,724.00	356,436.70	795,010.00	
59800553.12	XFER OUT- FUND 001 SPRING	65,000.04	60,000.00	60,000.00	50,000.00	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	0.00	0.00	0.00	0.00	0.00	
59800554.81	DEPRECIATION EXPENSE	639,707.58	648,355.53	639,000.00	532,500.00	648,356.00	
59800554.82	AMORTIZATION	2,956.86	9,124.93	0.00	0.00	0.00	
59800554.83	LOSS ON DISPOSITION OF ASSE	648.82	0.00	0.00	0.00	0.00	
59800554.85	FIXED ASSET RECORDS	0.00	0.00	2,000.00	0.00	0.00	
59800554.90	MISCELLANEOUS	2,588.00	428.00	0.00	2,174.78	2,500.00	
59800554.91	CREDIT CARD FEES	51,091.81	50,830.03	44,000.00	47,015.70	45,000.00	
59800554.98	CONTINGENCY	0.00	0.00	5,050.00	0.00	20,200.00	
		-----	-----	-----	-----	-----	-----
TOTAL SUNDRY		1,119,886.45	1,121,995.49	1,362,774.00	1,438,504.68	1,743,566.00	
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 17-18 DEPRECIATION EXPENSE					

TOTAL NON-DEPARTMENTAL		3,271,111.72	3,168,318.97	3,621,624.00	3,152,875.45	3,923,483.00	
		=====	=====	=====	=====	=====	=====

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

501-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 ***	4,627,980.22	4,035,737.26	6,702,986.00	4,655,230.77	8,022,663.00	

*** END OF REPORT ***



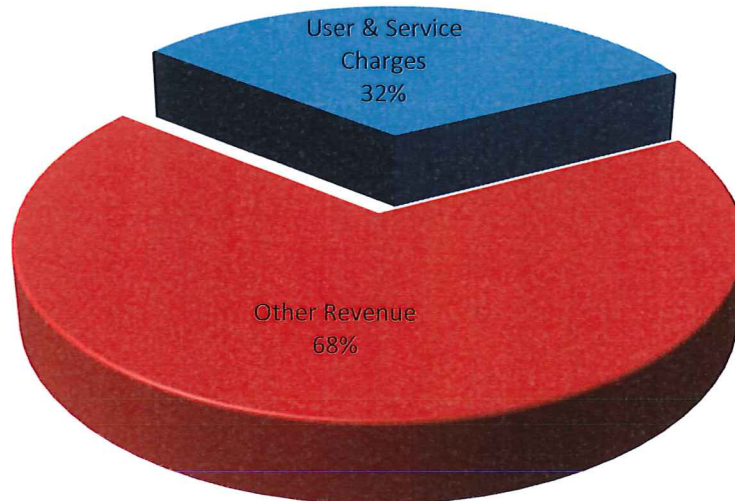
BEACH FUND

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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
User & Service Charges	296,820	279,000	276,000	288,000	9,000
Other Revenue	11,316	66,750	13,100	614,587	547,837
Intergovernmental Revenue	0	0	0	0	0
Total Beach Revenue	308,136	345,750	289,100	902,587	556,837

Revenue by Receipt Type



Beach Fund Revenue Detail

Beach Operating Revenue	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
User & Service Charges				
Beach Fees	65,550	50,000	44,000	60,000
R V Rentals	227,720	225,000	230,000	225,000
Pavilion Rentals	3,550	4,000	2,000	3,000
Total User & Service Charges	296,820	279,000	276,000	288,000
Other Revenue				
Interest Income	6,012	4,000	9,000	3,000
Auction Proceeds	0	0	0	0
TML Reimbursement	0	0	0	0
Washer-Dryer Income	5,274	5,000	3,400	3,000
Miscellaneous	30	0	700	0
Equity Balance Forward	0	57,750	0	608,587
Total Other Revenue	11,316	66,750	13,100	614,587
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	308,136	345,750	289,100	902,587

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

503-BEACH OPERATING FUND

REVENUES

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

USER & SERVICE CHARGES							

433.01	BEACH FEES	65,519.00	65,550.00	50,000.00	32,170.00	60,000.00	
433.10	R V RENTALS	233,366.00	227,720.00	225,000.00	153,766.23	225,000.00	
433.30	PAVILLION RENTALS	6,100.00	3,550.00	4,000.00	2,400.00	3,000.00	
		-----	-----	-----	-----	-----	-----
TOTAL USER & SERVICE CHARGES		304,985.00	296,820.00	279,000.00	188,336.23	288,000.00	
OTHER REVENUE							

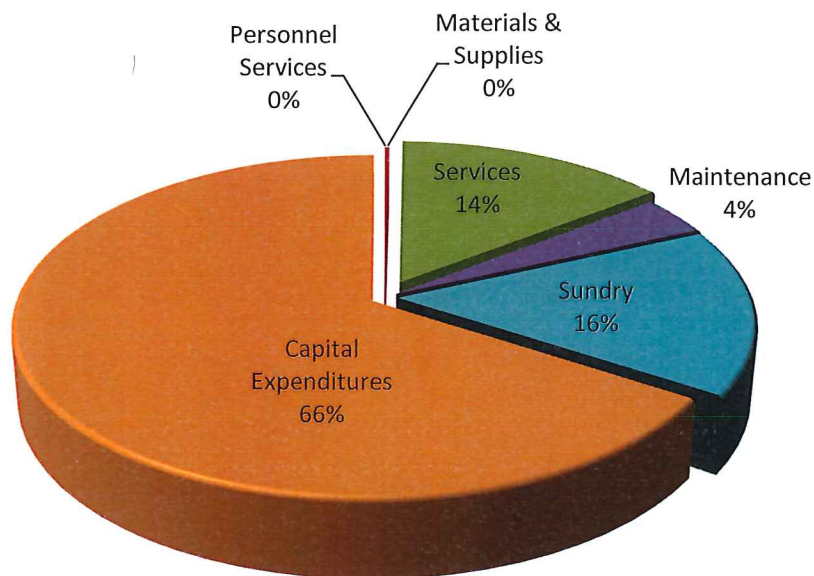
451.01	INTEREST INCOME	1,886.13	6,012.06	4,000.00	9,196.02	3,000.00	
459.11	AUCTION PROCEEDS	0.00	0.00	0.00	0.00	0.00	
459.12	TML REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	
459.71	WASHER-DRYER INCOME	5,486.75	5,274.25	5,000.00	2,410.25	3,000.00	
459.90	MISCELLANEOUS	0.00	30.00	0.00	350.00	0.00	
459.92	EQUITY BALANCE FORWARD	0.00	0.00	57,750.00	0.00	608,587.00	
		-----	-----	-----	-----	-----	-----
TOTAL OTHER REVENUE		7,372.88	11,316.31	66,750.00	11,956.27	614,587.00	
459.92	EQUITY BALANCE FORWARD						
PERMANENT NOTES:							
FUNDS NEEDED TO COVER CAPITAL IMPROVEMENT PROJECTS							

** TOTAL REVENUE **		312,357.88	308,136.31	345,750.00	200,292.50	902,587.00	
		=====	=====	=====	=====	=====	=====

Beach Fund Expenditures

Beach Operation Expenditures	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
Personnel Services	31	500	16	40	-460
Materials & Supplies	1,791	2,100	950	2,000	-100
Services	123,979	141,200	62,750	129,093	-12,107
Maintenance	16,625	15,950	4,300	33,335	17,385
Sundry	133,331	141,000	140,400	143,119	2,119
Capital Expenditures	0	45,000	45,000	595,000	550,000
Total Beach Expense	275,757	345,750	253,416	902,587	556,837

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.

2018-2019 Business Plans (Objectives)

- Add Cabanas adjacent to playground areas
- Add Playground to camping area
- Promote Lighthouse Beach as a birding destination and recreational/vacation RV park
- Increase number of tent sites between RV sites and bathhouse

2017-2018 Accomplishments of Prior Year Business Plans

- Updated ordinance applicable to all Lighthouse Beach recreational vehicle rental space fees and residency duration
- Upgraded trailer space pads

2018-2019 Major Additions: Cabanas with tables including camping area, playground by camping area, LH Beach Sand Project, Formosa Wetlands Walkway & Boat Ramp Repairs



PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

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	0.00	0.00	500.00	0.00	0.00	
51000512.05 EMPLOYER-SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	
51000512.30 WORKER'S COMPENSATION	35.63	31.07	0.00	15.71	40.00	
TOTAL PERSONNEL SERVICES	35.63	31.07	500.00	15.71	40.00	
MATERIALS & SUPPLIES						
51000521.01 OFFICE	1,657.60	1,662.11	1,700.00	568.99	1,700.00	
51000523.01 FOOD	0.00	0.00	0.00	0.00	0.00	
51000523.03 CLEANING & JANITORIAL	79.15	102.65	400.00	104.06	300.00	
51000526.01 GENERAL SAFETY & TOOLS	85.02	26.21	0.00	35.98	0.00	
51000528.03 NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00	0.00	
TOTAL MATERIALS & SUPPLIES	1,821.77	1,790.97	2,100.00	709.03	2,000.00	
SERVICES						
51000532.01 AUDIT FEES	0.00	700.00	700.00	700.00	1,493.00	
51000532.07 LEGAL - REGULAR	0.00	0.00	0.00	0.00	0.00	
51000533.14 CONTRACTED SERVICES	8,345.50	0.00	9,000.00	506.00	0.00	
51000534.90 LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00	
51000535.01 GENERAL LIABILITY INSURANCE	2,757.32	2,867.76	2,900.00	2,932.34	3,000.00	
51000535.10 WINDSTORM INS	2,566.04	2,515.68	3,000.00	885.22	3,000.00	
51000536.01 ELECTRICITY	61,446.88	62,979.14	65,000.00	26,046.17	65,000.00	
51000536.02 TELEPHONE	549.59	535.86	600.00	364.86	600.00	
51000536.03 WATER	43,797.80	49,954.31	55,000.00	44,056.97	51,000.00	
51000536.07 CABLE & INTERNET	5,088.72	4,426.55	5,000.00	4,509.83	5,000.00	
TOTAL SERVICES	124,551.85	123,979.30	141,200.00	80,001.39	129,093.00	
51000536.03 WATER						
MAINTENANCE						
51000541.02 LANDSCAPING	78.91	6.49	800.00	11.98	800.00	
51000542.03 R & M- BUILDING	3,330.05	1,597.64	5,000.00	3,054.90	5,000.00	
51000543.04 R & M- IMPROVEMENT OTB	19,587.04	14,969.52	10,000.00	3,175.46	27,385.00	
51000544.50 R & M- FURNITURE & EQUIPMEN	219.00	0.00	0.00	0.00	0.00	
51000544.65 R & M- MACHINERY & EQUIPMEN	137.90	50.97	150.00	12.30	150.00	
TOTAL MAINTENANCE	23,352.90	16,624.62	15,950.00	6,254.64	33,335.00	

51000543.04 R & M- IMPROVEMENT OTB PERMANENT NOTES:
OTHER IMPROVEMENTS- \$10,000

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

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

LIGHTHOUSE BEACH PROJECT- SAND (RENOURISHMENT) = \$17385							
SUNDRY							

51000553.01 XFER OUT- FD 001- ADMIN CH	8,000.04	8,000.04	8,000.00	6,666.70	9,200.00		
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	0.00	0.00	10,000.00	10,000.00	10,000.00		
51000554.01 CASH OVER/SHORT (5.55) (37.00)			0.00 (0.55)		0.00		
51000554.81 DEPRECIATION EXPENSE	116,041.01	117,918.68	116,000.00	96,666.70	117,919.00		
51000554.90 MISCELLANEOUS	432.53	0.00	0.00	0.00	0.00		
51000554.91 CREDIT CARD FEES	6,205.12	7,448.97	7,000.00	3,747.11	6,000.00		

TOTAL SUNDRY	130,673.15	133,330.69	141,000.00	117,079.96	143,119.00		
51000554.81 DEPRECIATION EXPENSE PERMANENT NOTES:							
BASED ON 16-17 DEPRECIATION EXPENSE							
CAPITAL EXPENDITURES							

51000561.02 LAND & IMPROVEMENTS OTB	0.00	0.00	45,000.00	0.00	135,000.00		
51000563.05 CE- INFRASTRUCTURE	0.00	0.00	0.00	0.00	460,000.00		

TOTAL CAPITAL EXPENDITURES	0.00	0.00	45,000.00	0.00	595,000.00		
51000561.02 LAND & IMPROVEMENTS OTB PERMANENT NOTES:							
CABANAS WITH TABLES INCLUDING CAMPING AREA = \$60,000							
PLAYGROUND BY CAMPING AREA= \$30,000							
FY 2017-18 CARRIED OVER = \$45,000 FOR BOAT RAMP REPAIRS							
51000563.05 CE- INFRASTRUCTURE PERMANENT NOTES:							
FORMOSA WETLANDS WALKWAY = \$460,000							
PROJECT TOTAL EST. = \$660,000 - \$200,000 (FORMOSA) =							
\$460,000							

TOTAL OPERATIONS	280,435.30	275,756.65	345,750.00	204,060.73	902,587.00		
=====							
*** TOTAL EXPENDITURES ***	280,435.30	275,756.65	345,750.00	204,060.73	902,587.00		
=====							

*** END OF REPORT ***



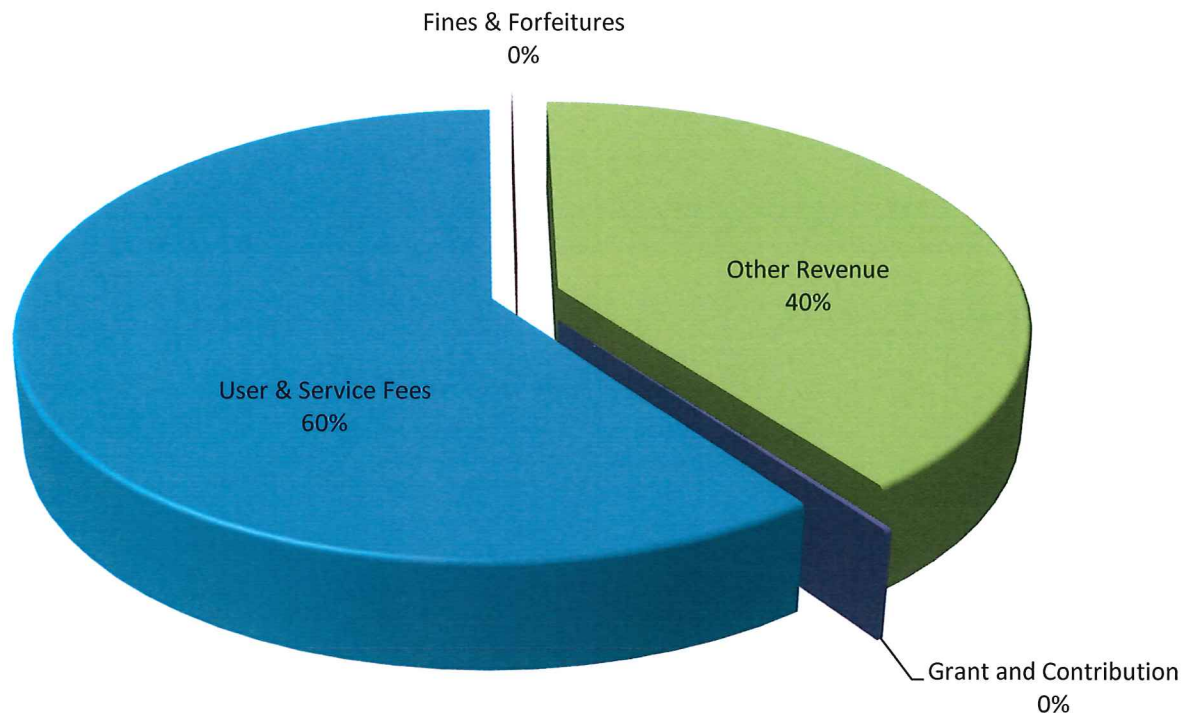
PORT REVENUE FUND

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 Revenue Fund Revenue

Revenue Summary	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
User & Service Fees	452,343	415,000	442,000	550,000	135,000
Fines & Forfeitures	0	0	0	0	0
Other Revenue	11,228	226,662	26,965	368,375	141,713
Grant & Contributions	2,000	2,000	2,000	2,000	0
Total Revenue	465,571	643,662	470,965	920,375	276,713

Revenue by Receipt Type



Port Revenue Fund Revenue Detail

Port Operational Revenue	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
User & Service Charges				
City Harbor- Dock Leases	91,629	85,000	80,000	95,000
Harbor of Refuge- Dock Leases	180,037	135,000	168,000	250,000
Harbor of Refuge- Tariffs	58,036	60,000	95,000	55,000
Nautical Landing- Dock Leases	89,696	95,000	60,000	90,000
Nautical Landing- Building Leases	32,945	40,000	39,000	60,000
Total User & Service Charges	452,343	415,000	442,000	550,000
Fines & Forfeitures				
Late Payment Penalties	0	0	0	0
Total Fines & Forfeitures	0	0	0	0
Other Revenue				
Interest Income	10,510	5,000	16,000	12,000
Other Financing Sources	0	0	0	0
Washer-Dryer Income	718	500	160	250
Miscellaneous	0	0	10,805	0
Equity Balance Forward	0	221,162	0	356,125
Total Other Revenue	11,228	226,662	26,965	368,375
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	465,571	643,662	470,965	920,375

504-PORT REVENUE FUND

REVENUES

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

USER & SERVICE CHARGES							

436.01	CITY HARBOR-DOCK LEASES	89,711.00	91,629.00	85,000.00	79,011.00	95,000.00	_____
436.11	HARBOR OF REFUGE-DOCK LEASE	137,990.76	180,036.66	135,000.00	160,692.03	250,000.00	_____
436.12	TARIFFS	51,178.85	58,036.23	60,000.00	89,383.87	55,000.00	_____
436.21	NAUTICAL LANDINGS-DOCK LEAS	101,565.82	89,696.25	95,000.00	52,420.31	90,000.00	_____
436.22	NAUTICAL LANDINGS-BLDG LEAS	45,259.96	32,944.96	40,000.00	39,582.53	60,000.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL USER & SERVICE CHARGES		425,706.39	452,343.10	415,000.00	421,089.74	550,000.00	
FINES & FORFEITURES							

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

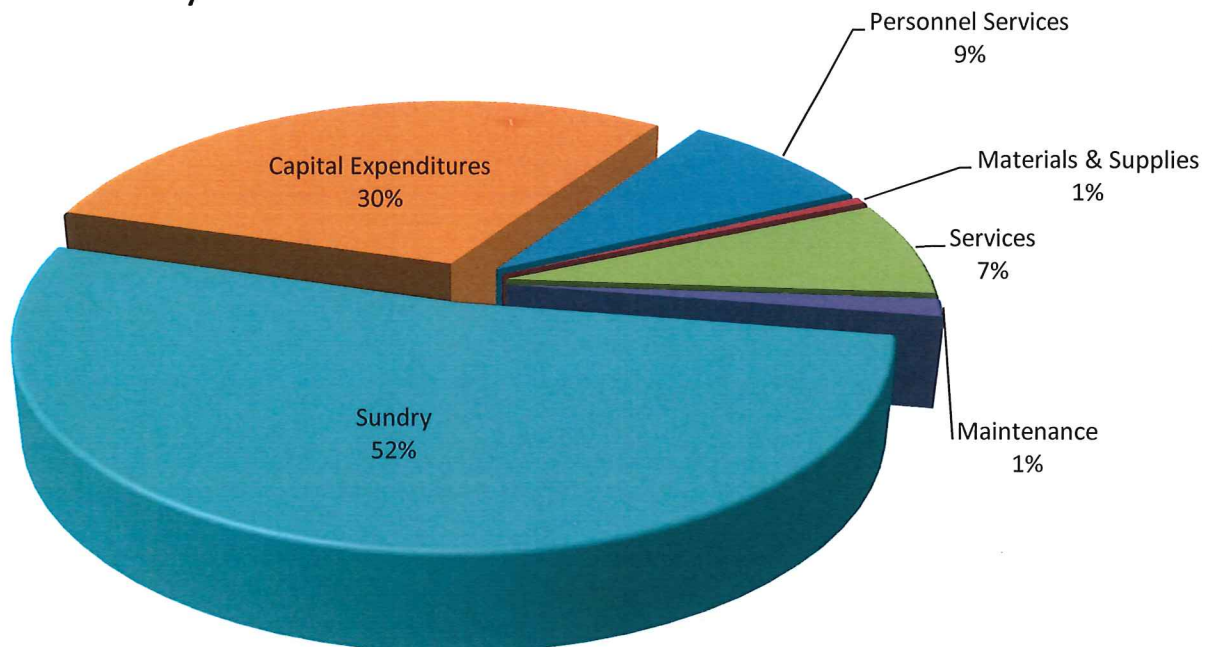
451.01	INTEREST INCOME	3,635.66	10,509.84	5,000.00	16,562.78	12,000.00	_____
455.01	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	_____
459.11	AUCTION PROCEEDS	0.00	0.00	0.00	0.00	0.00	_____
459.12	TML REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	_____
459.71	WASHER-DRYER INCOME	280.25	717.75	500.00	157.00	250.00	_____
459.90	MISCELLANEOUS	0.00	0.00	0.00	10,805.00	0.00	_____
459.92	EQUITY BALANCE FORWARD	0.00	0.00	221,162.00	0.00	356,125.00	_____
		-----	-----	-----	-----	-----	-----
TOTAL OTHER REVENUE		3,915.91	11,227.59	226,662.00	27,524.78	368,375.00	
459.92	EQUITY BALANCE FORWARD	PERMANENT NOTES:					
		FUNDS NEEDED TO COVER CAPITAL IMPROVEMENT PROJECTS					
GRANT AND CONTRIBUTION R							

481.01	GENERAL LAND OFFICE REIMB.	2,000.00	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		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
		-----	-----	-----	-----	-----	-----
** TOTAL REVENUE **		431,622.30	465,570.69	643,662.00	450,614.52	920,375.00	
		=====	=====	=====	=====	=====	=====

Port Revenue Fund Fund Expenditures

Port Operation Expenditures	Actual FY 2016-2017	Final Amended FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019	Variance
Personnel Services	278	28,970	15,965	78,875	49,905
Materials & Supplies	1,627	5,100	1,375	5,100	0
Services	67,553	74,250	73,408	69,085	-5,165
Maintenance	17,780	12,800	219,550	12,900	100
Sundry	268,713	372,542	372,542	479,415	106,873
Capital Expenditures	0	150,000	7,045	275,000	125,000
Total Expense	355,951	643,662	689,885	920,375	276,713

Expenditures by Function



Departmental Summary

PORT REVENUE FUND OPERATIONS

Our Mission

The mission of the Port Revenue Fund 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
- Maintain associated buildings and physical assets
- Alternative funding options to upgrade the facilities



Strategic Focus

Infrastructure

Improve boat ramps, bulkheads, marina and dock facilities

Business Development

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

Community Development

Port Lavaca is a culturally diverse community actively promoting tourism and encouraging economic development opportunities related to Port Lavaca's coastal resources.

2018-2019 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 and improve bulkheads at the harbors
- Continue to maintain lease agreements at Port Commission facilities and keep leases current
- Continue marketing Harbor of Refuge for future tenants
- Support economic development and tourism of the City's waterfront properties

2017-2018 Accomplishments of Prior Year Business Plans

-

2018-2019 Major Additions: Nautical Landings Marina, Nautical Landings Building Deck & Bulkhead at Miller

Budgeted Personnel

Position	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Harbor Master	0	1	1
Texas Workforce			
Temp. Maintenance Worker	0	0	1
Total	0	1	2



PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
MAINTENANCE							
51000541.02 LANDSCAPING	0.00	0.00	500.00	317.39	500.00		
51000542.03 R & M- BUILDING	2,638.83	1,196.63	5,000.00	215,839.45	5,000.00		
51000543.04 R & M IMPROVEMENT OTB	29,805.91	16,446.28	5,000.00	7,576.15	5,000.00		
51000544.50 R & M- FURNITURE & EQUIPMEN	0.00	0.00	1,500.00	7.00	1,000.00		
51000544.55 R & M- VEHICLES & TRAILERS	53.34	7.50	400.00	0.00	1,200.00		
51000544.65 R & M- MACHINERY & EQUIPMEN	0.00	129.90	400.00	824.06	200.00		
TOTAL MAINTENANCE	32,498.08	17,780.31	12,800.00	224,564.05	12,900.00		

SUNDRY

51000552.02 PRI & INT EXPENSE (	75,000.00)	(80,000.00)	0.00	0.00	0.00	
51000552.03 BOND ISSUANCE COST-AMORTIZA	0.00	0.00	0.00	0.00	0.00	
51000552.15 DEBT SERVICE- PRINCIPAL (L	0.00	0.00	0.00	0.00	120,000.00	
51000552.25 DEBT SERVICE- INTEREST (LAN	0.00	0.00	0.00	0.00	0.00	
51000553.01 XFER OUT- FD 001- ADMIN CHG	16,500.00	14,499.96	14,500.00	12,083.30	27,000.00	
51000553.02 XFER OUT- FD 310- '08 DEBT	123,999.96	126,000.00	127,542.00	106,285.00	124,202.00	
51000553.80 XFER OUT- FD 220	0.00	0.00	0.00	0.00	0.00	
51000554.81 DEPRECIATION EXPENSE	230,540.48	208,213.13	230,500.00	192,083.30	208,213.00	
TOTAL SUNDRY	296,040.44	268,713.09	372,542.00	310,451.60	479,415.00	

51000552.15 DEBT SERVICE- PRINCIPAL (PERMANENT NOTES:
TO PAY FOR LAND PURCHASE IN 7 ANNUAL PAYMENTS
\$250,000
\$500,000

51000553.01 XFER OUT- FD 001- ADMIN CH(PERMANENT NOTES:
ADMIN FEE AT 3% OF CURRENT OPERATING REVENUE = \$14,000
PLUS 40% OF AMBER'S SALARY = \$13,000

51000554.81 DEPRECIATION EXPENSE PERMANENT NOTES:
FY 16-17 DEPRECIATION EXPENSE

CAPITAL EXPENDITURES

51000561.02 LAND & IMPROVEMENTS	0.00	0.00	0.00	1,000.00	0.00	
51000562.03 CE- BUILDING & IMPROVEMENT	0.00	0.00	0.00	0.00	50,000.00	
51000563.05 CE- INFRASTRUCTURE	0.00	0.00	150,000.00	0.00	225,000.00	
TOTAL CAPITAL EXPENDITURES	0.00	0.00	150,000.00	1,000.00	275,000.00	

51000562.03 CE- BUILDING & IMPROVEMENT(PERMANENT NOTES:
NAUTICAL LANDINGS BUILDING DECK

51000563.05 CE- INFRASTRUCTURE PERMANENT NOTES:
NAUTICAL LANDING MARINA = \$75,000

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

504-PORT REVENUE FUND
 OPERATIONS
 DEPARTMENT EXPENDITURES

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

BULKHEAD AT MILLER'S = \$150,000						

TOTAL OPERATIONS	413,113.98	355,951.17	643,662.00	618,263.92	920,375.00	
	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	413,113.98	355,951.17	643,662.00	618,263.92	920,375.00	
	=====	=====	=====	=====	=====	=====
*** 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

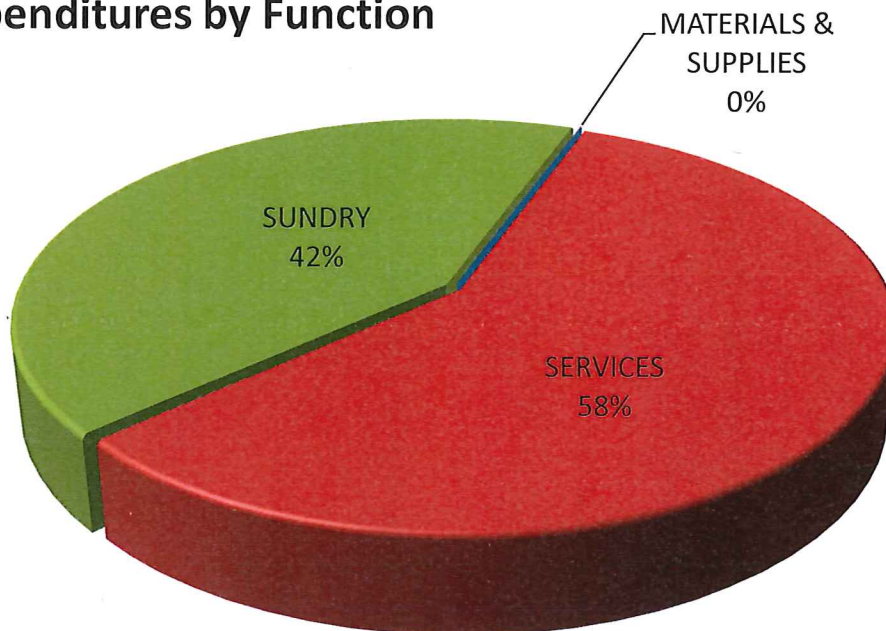
Hotel / Motel Revenue

Revenue Summary	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Taxes	585,491	400,000	650,000	546,075
Other Revenue	36,643	195,000	35,800	2,500
Total Revenue	622,134	595,000	685,800	548,575

Hotel / Motel Expenditures

Hotel Expenditures	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Materials & Supplies	0	5,000	0	0
Services	240,359	339,000	258,400	317,000
Sundry	186,000	251,000	196,000	231,575
Total Expense	426,359	595,000	454,400	548,575

Expenditures by Function



C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

101-HOTEL OCCUPANCY TAX FUND

REVENUES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----* AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
<hr/>							
TAXES							
<hr/>							
415.01	HOTEL/MOTEL TAX	403,713.88	585,490.71	400,000.00	686,548.27	546,075.00	
TOTAL TAXES		403,713.88	585,490.71	400,000.00	686,548.27	546,075.00	
<hr/>							
OTHER REVENUE							
<hr/>							
451.01	INTEREST INCOME	3,150.37	8,176.97	5,000.00	15,868.67	2,500.00	
459.10	DONATIONS- FESTIVALS	22,615.00	9,600.00	0.00	4,200.00	0.00	
459.90	MISC INCOME- FESTIVALS	68,455.35	18,866.31	0.00	15,468.00	0.00	
459.92	EQUITY BALANCE FORWARD	0.00	0.00	190,000.00	0.00	0.00	
TOTAL OTHER REVENUE		94,220.72	36,643.28	195,000.00	35,536.67	2,500.00	
<hr/>							
459.92	EQUITY BALANCE FORWARD	PERMANENT NOTES: FUNDS NEEDED TO COVER CAPITAL IMPROVEMENT PROJECTS					
<hr/>							
** TOTAL REVENUE **		497,934.60	622,133.99	595,000.00	722,084.94	548,575.00	
		=====	=====	=====	=====	=====	

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

101-HOTEL OCCUPANCY TAX FUND
HOTEL OCCUPANCY TAX
DEPARTMENT EXPENDITURES

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

MATERIALS & SUPPLIES							

51000529.11	LIGHTING & DECORATION	855.00	0.00	0.00	0.00	0.00	
51000529.90	PROMOTIONAL ITEMS	0.00	0.00	5,000.00	0.00	0.00	
		-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES		855.00	0.00	5,000.00	0.00	0.00	
SERVICES							

51000531.01	TRAVEL & TRAINING	0.00	2,103.38	5,000.00	0.00	3,500.00	
51000531.04	DUES, SUBSCR, & PUBLICATION	3,620.00	2,970.00	3,500.00	3,110.00	3,500.00	
51000531.06	ADVERTISING	63,847.06	86,320.84	75,500.00	49,282.83	75,000.00	
51000531.07	SPECIAL EVENT-FLIP FLOP	115,727.67	108,776.53	100,000.00	65,646.42	95,000.00	
51000531.09	SPECIAL EVENT-OTHER	21,148.88	33,108.50	75,000.00	92,055.29	60,000.00	
51000531.10	TOURISM & EVENTS MANAGEMENT	0.00	0.00	75,000.00	50,000.00	75,000.00	
51000532.01	AUDIT FEES	0.00	0.00	0.00	0.00	0.00	
51000533.14	CONTRACTED SERVICES	22,216.60	7,080.18	5,000.00	1,800.00	5,000.00	
		-----	-----	-----	-----	-----	-----
TOTAL SERVICES		226,560.21	240,359.43	339,000.00	261,894.54	317,000.00	
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 = \$15,000					

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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						
SUNDRY							
51000551.02 CONTRIB-MAIN STREET PROJECT	0.00	0.00	50,000.00	0.00	30,000.00		
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	219,999.96	180,999.96	181,000.00	150,833.30	181,575.00		
51000553.15 XFER OUT- FUND 201 VETERANS	5,000.00	5,000.00	0.00	0.00	0.00		
51000554.98 CONTINGENCY	0.00	0.00	20,000.00	0.00	20,000.00		

TOTAL SUNDRY	224,999.96	185,999.96	251,000.00	150,833.30	231,575.00		
51000551.02 CONTRIB-MAIN STREET PROJE	PERMANENT NOTES: THEATER REHAB						
51000553.10 XFER OUT- FD 001- ADMIN FE	PERMANENT NOTES: 100% BAUER DEPT.EXPENSE LESS BUDGETED REVENUES BAUER EXPENSES FY 18-19 = \$241,575 BUDGETED REVENUES = \$60,000 (THIS FIGURE EXCLUDES RENTING TO THE PARKWAY CHURCH) \$241,575 - \$60,000 = \$181,575						

TOTAL HOTEL OCCUPANCY TAX	452,415.17	426,359.39	595,000.00	412,727.84	548,575.00		
=====							
*** TOTAL EXPENDITURES ***	452,415.17	426,359.39	595,000.00	412,727.84	548,575.00		
=====							

*** 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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Fines & Forfeitures	49,861	0	0	0
Other Revenue	437	0	0	0
Intergovernmental	0	0	0	0
Total Revenue	50,299	0	0	0

Forfeiture Fund Expenditures

Forfeitures Expenditures	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Materials & Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Sundry	38,402	0	0	0
Capital Expenditures	0	0	0	0
Total Expense	38,402	0	0	0

PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2018

103-FORFEITURES - POLICE

FINANCIAL SUMMARY

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

REVENUE SUMMARY						
FINES & FORFEITURES	3,590.13	49,861.14	0.00	22.00	0.00	_____
OTHER REVENUE	282.17	437.36	0.00	474.98	0.00	_____
INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	0.00	_____
	-----	-----	-----	-----	-----	-----
** TOTAL REVENUE **	3,872.30	50,298.50	0.00	496.98	0.00	_____

EXPENDITURE SUMMARY

FORFEITURES - POLICE

MATERIALS & SUPPLIES	2,872.12	0.00	0.00	0.00	0.00
SERVICES	7,229.57	0.00	0.00	0.00	0.00
MAINTENANCE	38.88	0.00	0.00	0.00	0.00
SUNDRY	1,457.82	38,401.85	0.00	0.00	0.00
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
TOTAL FORFEITURES - POLICE	11,598.39	38,401.85	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	11,598.39	38,401.85	0.00	0.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES ** (	7,726.09)	11,896.65	0.00	496.98	0.00

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

103-FORFEITURES - POLICE

REVENUES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*		NEXT YEAR BUDGET	BUDGET WORKSPACE
				AMENDED BUDGET	Y-T-D ACTUAL		
FINES & FORFEITURES							
449.01	POLICE FORFEITURES & RECOVERIES	3,590.13	49,861.14	0.00	22.00	0.00	
	TOTAL FINES & FORFEITURES	3,590.13	49,861.14	0.00	22.00	0.00	
OTHER REVENUE							
451.01	INTEREST INCOME	282.17	437.36	0.00	474.98	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	282.17	437.36	0.00	474.98	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 **		3,872.30	50,298.50	0.00	496.98	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

103-FORFEITURES - POLICE

FORFEITURES - POLICE

DEPARTMENT EXPENDITURES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
MATERIALS & SUPPLIES						
51000521.01 OFFICE	637.82	0.00	0.00	0.00	0.00	
51000524.01 UNIFORMS	1,745.50	0.00	0.00	0.00	0.00	
51000528.03 NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00	0.00	
51000529.21 AMMUNITION & OTHER EQUIPMEN	488.80	0.00	0.00	0.00	0.00	
51000529.22 INVESTIGATION	0.00	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	2,872.12	0.00	0.00	0.00	0.00	
SERVICES						
51000531.01 TRAVEL & TRAINING	0.00	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	0.00	0.00	0.00	0.00	0.00	
51000533.14 CONTRACTED SERVICES	7,229.57	0.00	0.00	0.00	0.00	
51000539.03 SPECIAL OPERATIONS	0.00	0.00	0.00	0.00	0.00	
TOTAL SERVICES	7,229.57	0.00	0.00	0.00	0.00	
MAINTENANCE						
51000542.03 R & M- BUILDING	0.00	0.00	0.00	0.00	0.00	
51000544.50 R & M- FURNITURE & EQUIPMEN	38.88	0.00	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	38.88	0.00	0.00	0.00	0.00	
SUNDRY						
51000554.04 FORFEITURES-D.A.'S OFFICE	1,097.51	23,443.51	0.00	0.00	0.00	
51000554.56 FORFEITURES-SHERIFF'S DEPT	360.31	0.00	0.00	0.00	0.00	
51000554.57 FORFEITURES- SEADRIFT	0.00	14,958.34	0.00	0.00	0.00	
TOTAL SUNDRY	1,457.82	38,401.85	0.00	0.00	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	11,598.39	38,401.85	0.00	0.00	0.00	

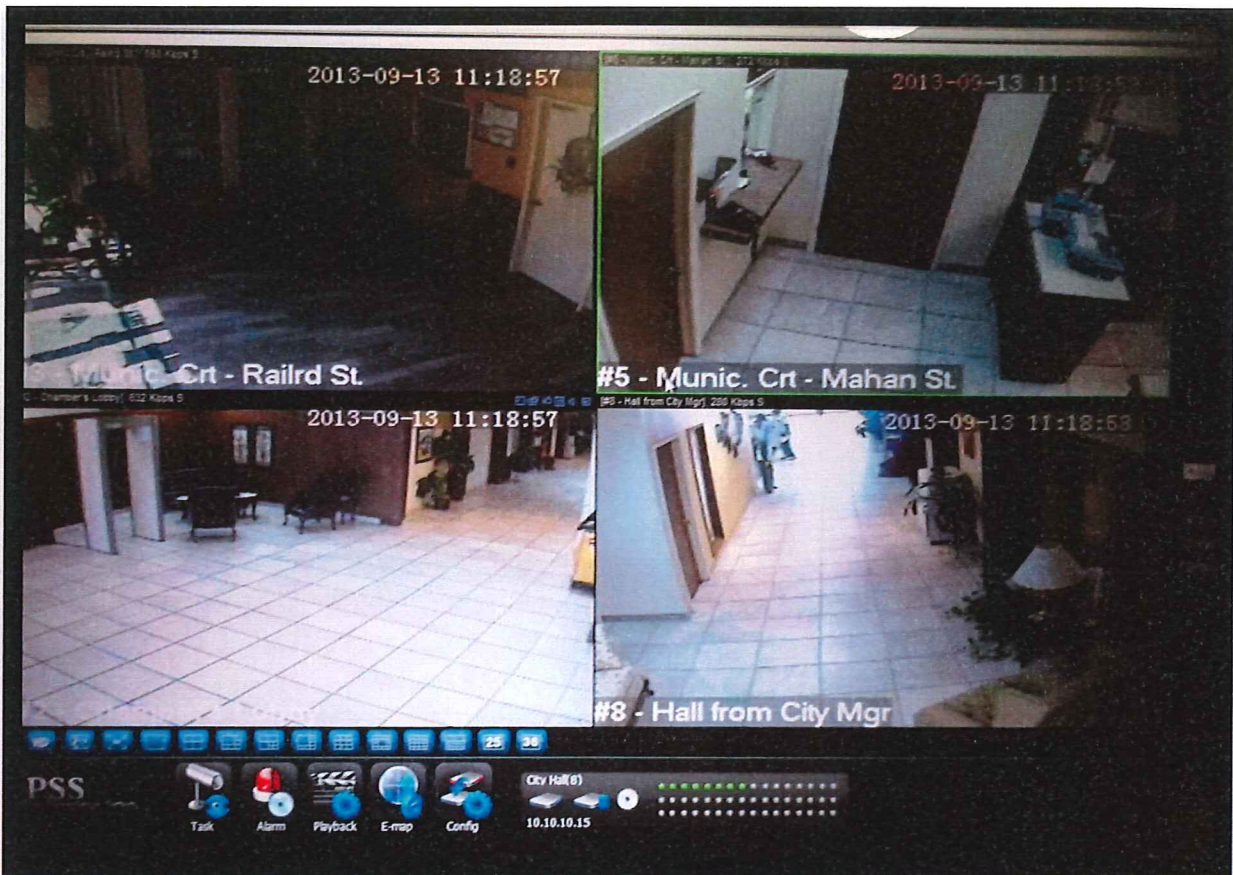
PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
*** TOTAL EXPENDITURES ***	11,598.39	38,401.85	0.00	0.00	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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Fines & Forfeitures	3,056	0	2,202	0
Other Revenue	206	0	260	0
Total Revenue	3,263	0	2,462	0

Building Security Expenditures

Building Security Expenditures	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Materials & Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	4,521	0
Total Expense	0	0	4,521	0

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
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REVENUE SUMMARY

FINES & FORFEITURES	3,884.52	3,056.21	0.00	2,537.66	0.00		
OTHER REVENUE	79.43	206.45	0.00	325.09	0.00		

** TOTAL REVENUE **	3,963.95	3,262.66	0.00	2,862.75	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	1,775.00	0.00	0.00	4,521.33	0.00		

TOTAL BUILDING SECURITY FUND	1,775.00	0.00	0.00	4,521.33	0.00		

*** TOTAL EXPENDITURES ***	1,775.00	0.00	0.00	4,521.33	0.00		
=====							
** REVENUE OVER (UNDER) EXPENDITURES **	2,188.95	3,262.66	0.00	(1,658.58)	0.00		
=====							

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

113-BUILDING SECURITY FUND

REVENUES

		YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*		NEXT YEAR BUDGET	BUDGET WORKSPACE
				AMENDED BUDGET	Y-T-D ACTUAL		
FINES & FORFEITURES							
443.04	BUILDING SECURITY REVENUES	3,884.52	3,056.21	0.00	2,537.66	0.00	
TOTAL FINES & FORFEITURES		3,884.52	3,056.21	0.00	2,537.66	0.00	
OTHER REVENUE							
451.01	INTEREST INCOME	79.43	206.45	0.00	325.09	0.00	
459.92	EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER REVENUE		79.43	206.45	0.00	325.09	0.00	
** TOTAL REVENUE **		3,963.95	3,262.66	0.00	2,862.75	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

113-BUILDING SECURITY FUND

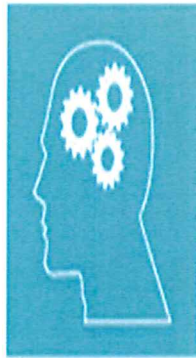
BUILDING SECURITY FUND

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	1,775.00	0.00	0.00	4,521.33	0.00	0.00	
TOTAL MAINTENANCE	1,775.00	0.00	0.00	4,521.33	0.00	0.00	
TOTAL BUILDING SECURITY FUND	1,775.00	0.00	0.00	4,521.33	0.00	0.00	
*** TOTAL EXPENDITURES ***	1,775.00	0.00	0.00	4,521.33	0.00	0.00	

PERMANENT NOTES:
CRIMINAL JUSTICE #98-SBW-0129

*** END OF REPORT ***



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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Other Revenue	80	0	100	0
Intergovernmental	0	0	0	0
Total Revenue	80	0	100	0

Economic Development Fund Expenditures

Economic Dev. Expenditures	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
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: AUGUST 31ST, 2018

125-ECONOMIC DEVELOPMENT

FINANCIAL SUMMARY

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

REVENUE SUMMARY

OTHER REVENUE	32.10	79.89	0.00	125.39	0.00	
INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	0.00	

** TOTAL REVENUE **	32.10	79.89	0.00	125.39	0.00	

EXPENDITURE SUMMARY

*** TOTAL EXPENDITURES ***	0.00	0.00	0.00	0.00	0.00	

** REVENUE OVER (UNDER) EXPENDITURES **	32.10	79.89	0.00	125.39	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

125-ECONOMIC DEVELOPMENT

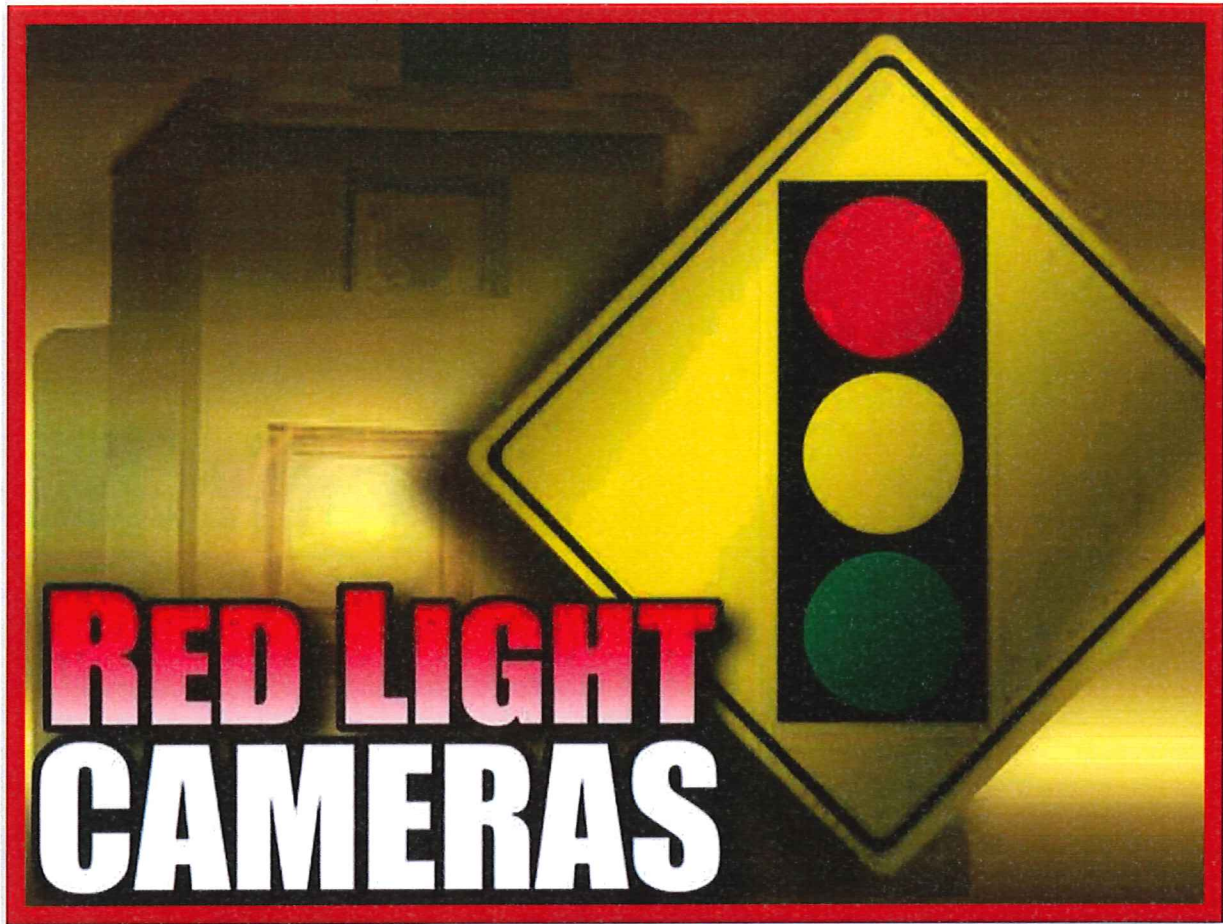
REVENUES

	YEAR BEFORE LAST ACTUAL	LAST YEAR ACTUAL	*----- CURRENT YEAR -----*	AMENDED BUDGET	Y-T-D ACTUAL	NEXT YEAR BUDGET	BUDGET WORKSPACE
OTHER REVENUE							
451.01 INTEREST INCOME	32.10	79.89	0.00	125.39	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	32.10	79.89	0.00	125.39	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 **	32.10	79.89	0.00	125.39	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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Other Revenue	641	0	800	0
Intergovernmental	129,191	0	0	0
Total Revenue	129,832	0	800	0

Redflex Traffic Expenditures

Redflex Traffic Expenditures	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Materials & Supplies	129,266	0	0	0
Total Expense	129,266	0	0	0

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

159-REDFLEX TRAFFICE SYSTEM

FINANCIAL SUMMARY

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

REVENUE SUMMARY

OTHER REVENUE	258.19	641.02	0.00	1,006.30	0.00	
INTERGOVERNMENTAL REVENUE	170,525.99	129,190.85	0.00	0.00	0.00	
*** TOTAL REVENUE ***	170,784.18	129,831.87	0.00	1,006.30	0.00	

EXPENDITURE SUMMARY

REDFLEX TRAFFIC SYSTEMS

MATERIALS & SUPPLIES	170,775.99	129,265.85	0.00	0.00	0.00	
TOTAL REDFLEX TRAFFIC SYSTEMS	170,775.99	129,265.85	0.00	0.00	0.00	
*** TOTAL EXPENDITURES ***	170,775.99	129,265.85	0.00	0.00	0.00	
** REVENUE OVER (UNDER) EXPENDITURES **	8.19	566.02	0.00	1,006.30	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

159-REFLEX TRAFFICE SYSTEM

REFLEX 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	170,775.99	129,265.85	0.00	0.00	0.00	
	-----	-----	-----	-----	-----	-----
TOTAL MATERIALS & SUPPLIES	170,775.99	129,265.85	0.00	0.00	0.00	
	-----	-----	-----	-----	-----	-----
TOTAL REDFLEX TRAFFIC SYSTEMS	170,775.99	129,265.85	0.00	0.00	0.00	
	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	170,775.99	129,265.85	0.00	0.00	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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Fines & Forfeitures	4,091	5,000	3,900	0
Other Revenue	231	0	365	0
Intergovernmental	2,195	0	0	0
Total Revenue	6,517	5,000	4,265	0

Court Technology Expenditures

Court Technology Expenditures	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2018-2019	Adopted Budget FY 2018-2019
Materials & Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	6,517	5,000	0	0
Total Expense	6,517	5,000	0	0

C I T Y O F P O R T L A V A C A
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2018

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
REVENUE SUMMARY							
FINES & FORFEITURES	5,223.77	4,090.98	5,000.00	3,410.97	0.00		
OTHER REVENUE	100.32	231.24	0.00	394.23	0.00		
INTERGOVERNMENTAL REVENUE	0.00	2,194.86	0.00	0.00	0.00		

** TOTAL REVENUE **	5,324.09	6,517.08	5,000.00	3,805.20	0.00		
=====							
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	4,487.44	6,517.08	5,000.00	0.00	0.00		
51000544.51 MAINTENANCE CONTRACTS							
TOTAL COURT TECH FUND	4,487.44	6,517.08	5,000.00	0.00	0.00		

*** TOTAL EXPENDITURES ***	4,487.44	6,517.08	5,000.00	0.00	0.00		
=====							
** REVENUE OVER (UNDER) EXPENDITURES **	836.65	0.00	0.00	3,805.20	0.00		
=====							

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

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	5,223.77	4,090.98	5,000.00	3,410.97	0.00		
TOTAL FINES & FORFEITURES	5,223.77	4,090.98	5,000.00	3,410.97	0.00		
OTHER REVENUE							
451.01 INTEREST INCOME	100.32	231.24	0.00	394.23	0.00		
459.92 EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00		
TOTAL OTHER REVENUE	100.32	231.24	0.00	394.23	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	2,194.86	0.00	0.00	0.00		
TOTAL INTERGOVERNMENTAL REVENUE	0.00	2,194.86	0.00	0.00	0.00		
** TOTAL REVENUE **	5,324.09	6,517.08	5,000.00	3,805.20	0.00		

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	4,487.44	6,517.08	5,000.00	0.00	0.00	0.00	
TOTAL MAINTENANCE	4,487.44	6,517.08	5,000.00	0.00	0.00	0.00	
51000544.51 MAINTENANCE CONTRACTS	PERMANENT NOTES: INCODE SOFTWARE MAINT. AGREEMENT SCOFFLAW MAINT. CONTRACT						
TOTAL COURT TECH FUND	4,487.44	6,517.08	5,000.00	0.00	0.00	0.00	
*** TOTAL EXPENDITURES ***	4,487.44	6,517.08	5,000.00	0.00	0.00	0.00	

*** 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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Other Revenue	0	0	21	0
Grant and Contribution	5,930	0	5,600	0
Intergovernmental Rev	11,221	0	0	0
Total Revenue	17,152	0	5,621	0

Juvenile Case Manager Fund Expenditures

Juvenile Case Manager Expenditures	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted Budget FY 2018-2019
Personnel Services	17,152	0	50	0
Materials & Supplies	0	0	0	0
Total Expense	17,152	0	50	0

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	0.00	0.00	0.00	35.33	0.00	
GRANT AND CONTRIBUTION R	7,470.95	5,930.47	0.00	4,856.20	0.00	
INTERGOVERNMENTAL REVENUE	8,839.23	11,221.13	0.00	0.00	0.00	
*** TOTAL REVENUE ***	16,310.18	17,151.60	0.00	4,891.53	0.00	
EXPENDITURE SUMMARY						
JUVENILE CASE MANAGER						
PERSONNEL SERVICES	16,310.18	17,151.60	0.00	42.08	0.00	
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	
TOTAL JUVENILE CASE MANAGER	16,310.18	17,151.60	0.00	42.08	0.00	
*** TOTAL EXPENDITURES ***	16,310.18	17,151.60	0.00	42.08	0.00	
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	4,849.45	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	14,489.20	15,165.20	0.00	0.00	0.00	0.00	
51000511.07 SALARIES & WAGES-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	
51000512.05 EMPLOYER-SOCIAL SECURITY	955.06	1,006.63	0.00	42.08	0.00	0.00	
51000512.10 EMPLOYER-T.M.R.S.	865.92	979.77	0.00	0.00	0.00	0.00	
51000512.20 GROUP H/D INS PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL PERSONNEL SERVICES	16,310.18	17,151.60	0.00	42.08	0.00	0.00	
MATERIALS & SUPPLIES							
51000521.01 OFFICE	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	
TOTAL JUVENILE CASE MANAGER	16,310.18	17,151.60	0.00	42.08	0.00	0.00	
*** TOTAL EXPENDITURES ***	16,310.18	17,151.60	0.00	42.08	0.00	0.00	

PERMANENT NOTES:

CRIMINAL JUSTICE #AH-98-J01-13220

*** END OF REPORT ***

Proposed Schedule of Expenditures

(Requests listed in order of priority as identified by each department)

[illegible]

<i>Department</i>	<i>Capital Improvement</i>	<i>2018-2019</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>2021-2022</i>	<i>2022-2023</i>
STREETS						
	SEALCOAT PROGRAM	150,000.00		150,000.00	150,000.00	
	SIDEWALKS	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	ANN & BENAVIDES	425,000.00				
	JACKSON ST. FROM SEADRIFT TO 3RD		848,000.00			
	GEORGE ST. FROM HALF LEAGUE TO ARTHUR		530,000.00			
	JACKSON ST. FROM 3RD TO ALCOA (NEW DRAINAGE)					2,120,000.00
	3/4 TON PICKUP				40,000.00	
	FRONT END LOADER		168,000.00			
	DUMP TRUCK			75,000.00		
	1/2 TON PICKUP					30,000.00
	CARRIED OVER FROM FY 17-18	25,000.00				
	CARRIED OVER FROM FY 17-18	60,000.00				
	1/2 FORKLIFT WITH OSHA APPROVED MANLIFT BUCKET	60,000.00				
		710,000.00	1,596,000.00	275,000.00	240,000.00	2,200,000.00
PARKS						
	BAYFRONT PARK IMPROVEMENTS	500,000.00				
	WILSON PARK IMPROVEMENTS			250,000.00	350,000.00	
	BAYFRONT PARK PIER	361,500.00				
	UTILITY TRAILER		3,000.00			
	1/2 TON PICKUP			30,000.00		
	KAWASAKI MULE		16,000.00			
	ZERO TURN MOWER				9,500.00	
	ZERO TURN MOWER					9,500.00
	CARRIED OVER FROM FY 17-18	250,000.00				
		1,111,500.00	19,000.00	280,000.00	359,500.00	9,500.00
BAUER						
	LANDSCAPING	50,000.00				
	PARKING LOT			200,000.00		
	BAUER COMMUNITY CENTER ROOF	500,000.00				
		550,000.00	-	200,000.00	-	-

Department	Capital Improvement	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
PUBLIC UTILITY FUND : Supported by reserves of \$2,478,480		2,478,480.00				
UTILITIES						
	HARDY CROSS COMPUTER MODEL OF WATER SYSTEM (CONTRACT SERVICE)	75,000.00				
	JACKSON ST. WATER LINE	170,000.00				
	INDIANOLA FROM AUSTIN TO MAIN/LEONA	210,000.00				
	BROOKHOLLOW DR. WATER LINE		315,000.00			
	BROADWAY WATER LINE		175,000.00			
	LIVE OAK FROM COMMERCE TO VIRGINIA			315,000.00		
	LEON ST. WATER LINE				420,000.00	
	INCREASE LINE SIZE TO VILLAGE TOWER					1,000,000.00
	3/4 TON PICKUP			40,000.00		
	1/2 TON PICKUP		30,000.00			
	DUMP TRUCK					75,000.00
	MINI EXCAVATOR					50,000.00
CARRIED OVER FROM FY 17-18	VIRGINIA FROM MAIN TO SOUTH	526,895.00				
	VIRGINIA FROM MAIN TO SOUTH	28,000.00				
CARRIED OVER FROM FY 17-18	COLORADO ST FROM MAIN TO LIVE OAK	92,565.00				
		1,102,460.00	520,000.00	355,000.00	420,000.00	1,125,000.00
WASTEWATER SYSTEM						
	SEWER SYSTEM EVALUATION (CONTRACT SERVICE)	40,000.00				
	UV SYSTEM	275,000.00				
CARRIED OVER FROM FY 17-18	UV SYSTEM	350,000.00				
CARRIED OVER FROM FY 17-18	VIRGINIA ST. SEWER LINE	458,020.00				
	CENTER ST. SEWER LINE PHASE I	50,000.00				
	GEORGE ST. FROM HALF LEAGUE TO ARTHUR/KNIPLING	200,000.00				
	DESHAZOR SEWER LINE PHASE I		300,000.00			
	DESHAZOR SEWER LINE PHASE II			300,000.00		
	UPGRADE ANN LIFT STATION				250,000.00	
	REBUILD LYNNHAVEN LIFT STATION					500,000.00
	UTILITY TRAILER	3,000.00				
	ZERO TURN MOWER			9,500.00		
	1/2 TON PICKUP					30,000.00
		1,376,020.00	300,000.00	309,500.00	250,000.00	530,000.00

BEACH FUND : Supported by current revenues of \$3,798 & reserves of \$608,587.00 612,385.00

LIGHTHOUSE BEACH					
	CABANAS WITH TABLES INCLUDING CAMPING AREA		60,000.00		
	PLAYGROUND BY CAMPING AREA		30,000.00		
	LIGHTHOUSE BEACH PROJECT (SAND)		17,385.00		
	FORMOSA WETLANDS WALKWAY		460,000.00		
CARRIED OVER FROM FY 17-18	BOAT RAMP REPAIRS		45,000.00		
			612,385.00	-	-

PORT REVENUE FUND: Supported by reserves of \$275,000.00 275,000.00

PORT REVENUE FUND					
	LAND IMPROVEMENTS		100,000.00		
	NAUTICAL LANDINGS MARINA		75,000.00	75,000.00	
	NAUTICAL LANDINGS BUILDING DECK		50,000.00		
	BULKHEAD AT MILLER		150,000.00	450,000.00	
	BULKHEAD AT SCULLY'S		-	250,000.00	
			275,000.00	-	-

DENOTES CHANGE

CARRIED OVER FROM FY 17-18

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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted FY 2018-2019
Taxes				
Property Taxes- Current	324,702	323,825	323,825	325,000
Property Taxes- Delinquent	8,831	2,0000	5,712	4,837
Total Taxes	333,533	325,825	329,537	329,837
Other Revenue				
Interest Income	1,556	0	2,250	0
Bond Proceeds	0	0	0	0
Total Other Revenue	1,556	0	2,250	0
Total Street Debt Service	335,088	325,825	331,787	329,837
Sundry				
Debt Service Principal	0	0	0	0
Debt Service Interest	0	0	0	0
Debt Service Admin. Fee	150	300	300	300
Debt Service- Principal 2012	285,000	290,000	290,000	300,000
Debt Service- Interest 2012	41,511	35,525	35,525	29,537
Payment to Escrow	0	0	0	0
Total Sundry	326,661	325,825	325,825	329,837
Total Street Debt Service	326,661	325,825	325,825	329,837

FY 18/19 Requirements:		
<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$300,000	\$29,537	\$329,537

Call Option: Make Whole Provision

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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted FY 2018-2019
Other Revenue				
Interest Income	127	0	205	0
Equity Balance Forward	0	0	0	0
Total Other Revenue	127	0	205	0
Intergovernmental Revenue				
Transfer In- Fund 501	359,787	355,453	355,453	0
Total Intergovernmental	359,787	355,453	355,453	0
Total Sewer Debt Service	359,914	355,453	355,658	0
Sundry				
Debt Service Principal	345,000	350,000	350,000	0
Debt Service Interest	13,553	4,953	4,953	0
Debt Service - Admin. Fee	0	500	500	0
Total Sundry	358,553	355,453	355,453	0
Total Sewer Debt Service	358,553	355,453	355,453	0

FY 18/19 Requirements:		
<u>Principal</u>	<u>Interest</u>	<u>Total</u>
0	0	0

*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 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted FY 2018-2019
Other Revenue				
Interest Income	585	0	570	0
Equity Balance Forward	0	0	0	0
Total Other Revenue	585	0	570	0
Intergovernmental Revenue				
Transfer In- Fund 504	126,000	127,542	127,542	124,202
Total Intergovernmental	126,000	127,542	127,542	124,202
Total Port Debt Service	126,585	127,542	128,112	124,202
Sundry				
Debt Service Principal	80,000	85,000	85,000	85,000
Debt Service Interest	45,395	42,542	42,542	39,202
Debt Service Amortization	0	0	0	0
Paying Agent	0	0	0	0
Total Sundry	125,395	127,542	127,542	124,202
Total Port Debt Service	125,395	127,542	127,542	124,202

FY 18/19 Requirements:		
Principal	Interest	Total
\$85,000	\$39,202	\$124,202*

*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.

Utility Debt Service	Actual FY 2016-2017	Amended Budget FY 2017-2018	Projected FY 2017-2018	Adopted FY 2018-2019
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	427,724	427,724	795,011
Total Intergovernmental	0	427,724	427,724	795,011
Total Utility Debt Service	0	427,724	427,724	795,011
Sundry				
Debt Service Principal	185,000	370,000	370,000	745,000
Debt Service Interest	46,744	57,724	57,724	50,011
Debt Service Amortization	0	0	0	0
Paying Agent	0	0	0	0
Total Sundry	231,744	427,724	427,724	795,011
Total Utility Debt Service	231,744	427,724	427,724	795,011

FY 18/19 Requirements:		
Principal	Interest	Total
\$745,000	\$50,011	\$795,011

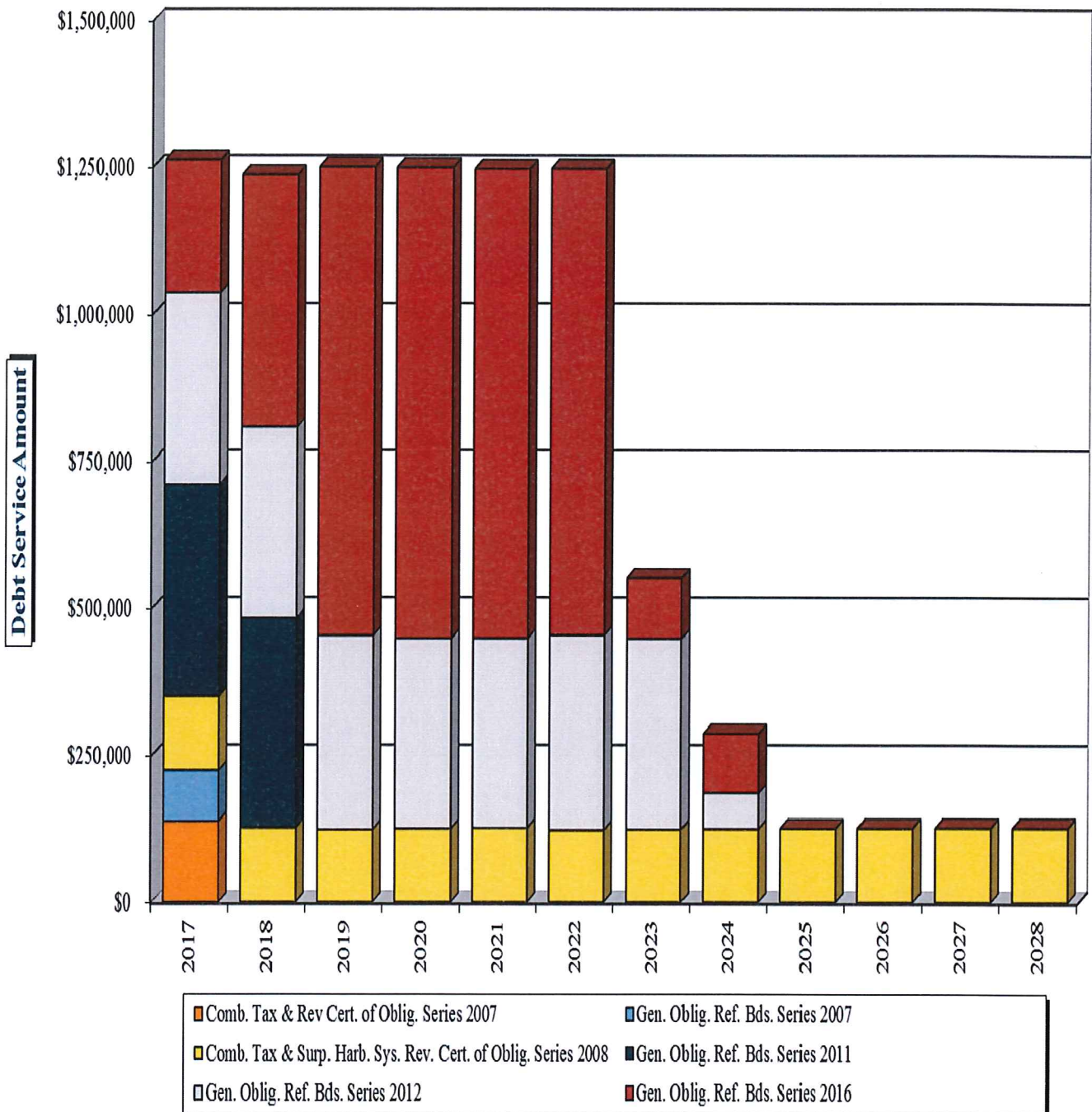
Call Option: Non-callable.

CITY WIDE DEBT

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
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 of Port Lavaca
Outstanding General Obligation Debt Service by Series



PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
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REVENUE SUMMARY

OTHER REVENUE	241.67	584.58	0.00	730.05	0.00		
INTERGOVERNMENTAL REVENUE	123,999.96	126,000.00	127,542.00	106,285.00	124,202.00		
*** TOTAL REVENUE ***	124,241.63	126,584.58	127,542.00	107,015.05	124,202.00		

EXPENDITURE SUMMARY

PC DEBT SERVICE

SUNDRY	123,474.62	125,395.23	127,542.00	127,542.25	124,202.00		
TOTAL PC DEBT SERVICE	123,474.62	125,395.23	127,542.00	127,542.25	124,202.00		
*** TOTAL EXPENDITURES ***	123,474.62	125,395.23	127,542.00	127,542.25	124,202.00		
** REVENUE OVER (UNDER) EXPENDITURES **	767.01	1,189.35	0.00	(20,527.20)	0.00		

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	80,000.00	85,000.00	85,000.00	85,000.00	85,000.00	_____
51000552.02 DEBT SERVICE-INTEREST	48,474.62	45,395.23	42,542.00	42,542.25	42,542.25	39,202.00	_____
51000552.03 DEBT SERVICE-AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	_____
51000552.04 PAYING AGENT	0.00	0.00	0.00	0.00	0.00	0.00	_____
	-----	-----	-----	-----	-----	-----	-----
TOTAL SUNDRY	123,474.62	125,395.23	127,542.00	127,542.25	127,542.25	124,202.00	_____
	-----	-----	-----	-----	-----	-----	-----
TOTAL PC DEBT SERVICE	123,474.62	125,395.23	127,542.00	127,542.25	127,542.25	124,202.00	_____
	=====	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	123,474.62	125,395.23	127,542.00	127,542.25	127,542.25	124,202.00	_____
	=====	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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	150.00	300.00	450.00	300.00	300.00	_____
51000552.05 DEBT SERV. - PRINCIPAL 2012	280,000.00	285,000.00	290,000.00	290,000.00	300,000.00	300,000.00	_____
51000552.06 DEBT SERVICE- INTEREST 2012	47,096.00	41,511.25	35,525.00	35,525.00	29,537.00	29,537.00	_____
51000552.20 PAYMENT TO ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	_____
	-----	-----	-----	-----	-----	-----	-----
TOTAL SUNDRY	327,396.00	326,661.25	325,825.00	325,975.00	329,837.00	329,837.00	_____
	-----	-----	-----	-----	-----	-----	-----
TOTAL 03 STREET DEBT SERVICE	327,396.00	326,661.25	325,825.00	325,975.00	329,837.00	329,837.00	_____
	=====	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	327,396.00	326,661.25	325,825.00	325,975.00	329,837.00	329,837.00	_____
	=====	=====	=====	=====	=====	=====	=====
*** END OF REPORT ***							

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

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
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REVENUE SUMMARY

OTHER REVENUE	76.28	127.15	0.00	202.17	0.00		
INTERGOVERNMENTAL REVENUE	359,409.00	359,787.00	355,453.00	296,210.80	0.00		
*** TOTAL REVENUE ***	359,485.28	359,914.15	355,453.00	296,412.97	0.00		

EXPENDITURE SUMMARY

2011 SWR DEBT SERVICE

SUNDRY	358,210.75	358,552.75	355,453.00	354,952.44	0.00		
TOTAL 2011 SWR DEBT SERVICE	358,210.75	358,552.75	355,453.00	354,952.44	0.00		
*** TOTAL EXPENDITURES ***	358,210.75	358,552.75	355,453.00	354,952.44	0.00		
** REVENUE OVER (UNDER) EXPENDITURES **	1,274.53	1,361.40	0.00	(58,539.47)	0.00		

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

317-2011 SWR DEBT SERVICE

REVENUES

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

OTHER REVENUE							
451.01	INTEREST INCOME	76.28	127.15	0.00	202.17	0.00	_____
459.92	EQUITY BALANCE FORWARD	0.00	0.00	0.00	0.00	0.00	_____
		-----	-----	-----	-----	-----	-----
	TOTAL OTHER REVENUE	76.28	127.15	0.00	202.17	0.00	
INTERGOVERNMENTAL REVENUE							
493.01	XFER IN- FD 501	359,409.00	359,787.00	355,453.00	296,210.80	0.00	_____
		-----	-----	-----	-----	-----	-----
	TOTAL INTERGOVERNMENTAL REVENUE	359,409.00	359,787.00	355,453.00	296,210.80	0.00	_____
		-----	-----	-----	-----	-----	-----
**	TOTAL REVENUE **	359,485.28	359,914.15	355,453.00	296,412.97	0.00	=====

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

317-2011 SWR DEBT SERVICE

2011 SWR DEBT SERVICE

DEPARTMENT EXPENDITURES

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

SUNDRY						

51000552.01 DEBT SERVICE-PRINCIPAL	335,000.00	345,000.00	350,000.00	350,000.00	0.00	_____
51000552.02 DEBT SERVICE-INTEREST	23,210.75	13,552.75	4,953.00	4,952.44	0.00	_____
51000552.03 DEBT SERVICE-ADMIN FEE	0.00	0.00	500.00	0.00	0.00	_____
-----	-----	-----	-----	-----	-----	-----
TOTAL SUNDRY	358,210.75	358,552.75	355,453.00	354,952.44	0.00	-----
-----	-----	-----	-----	-----	-----	-----
TOTAL 2011 SWR DEBT SERVICE	358,210.75	358,552.75	355,453.00	354,952.44	0.00	=====
=====	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	358,210.75	358,552.75	355,453.00	354,952.44	0.00	=====
=====	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

321-2016 GO REFUNDING BOND

FINANCIAL SUMMARY

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

REVENUE SUMMARY

OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	
INTERGOVERNMENTAL REVENUE	0.00	0.00	427,724.00	356,436.70	795,011.00	

** TOTAL REVENUE **	0.00	0.00	427,724.00	356,436.70	795,011.00	
=====						

EXPENDITURE SUMMARY

2016 UTILITY DEBT SERVIC

SUNDRY	0.00	231,743.55	427,724.00	427,724.00	795,011.00	

TOTAL 2016 UTILITY DEBT SERVIC	0.00	231,743.55	427,724.00	427,724.00	795,011.00	

*** TOTAL EXPENDITURES ***	0.00	231,743.55	427,724.00	427,724.00	795,011.00	
=====						

** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(231,743.55)	0.00	(71,287.30)	0.00	
=====						

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2018

321-2016 GO REFUNDING BOND

2016 UTILITY DEBT SERVIC

DEPARTMENT EXPENDITURES

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

SUNDRY						

51000552.01 DEBT SERVICE- PRINCIPAL	0.00	185,000.00	370,000.00	370,000.00	745,000.00	_____
51000552.02 DEBT SERVICE- INTEREST	0.00	46,743.55	57,724.00	57,724.00	50,011.00	_____
51000552.03 ADMINISTRATIVE FEE	0.00	0.00	0.00	0.00	0.00	_____
	-----	-----	-----	-----	-----	-----
TOTAL SUNDRY	0.00	231,743.55	427,724.00	427,724.00	795,011.00	_____
	-----	-----	-----	-----	-----	-----
TOTAL 2016 UTILITY DEBT SERVIC	0.00	231,743.55	427,724.00	427,724.00	795,011.00	_____
	=====	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	0.00	231,743.55	427,724.00	427,724.00	795,011.00	_____
	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

Budgetary Process and Guidelines

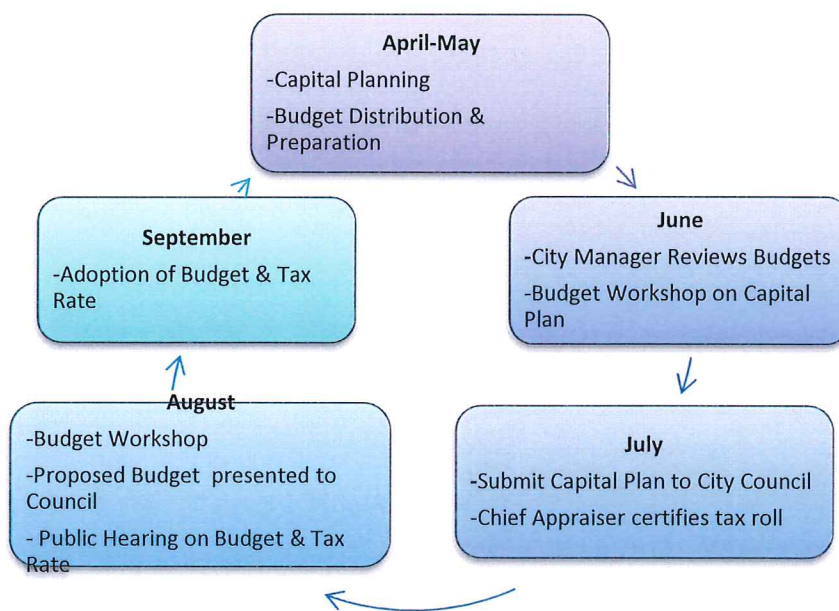
The purpose of this segment is to explain the budgetary policies and process of the City of Port Lavaca. This narrative describes the legal requirements, budgeting standards and basic rationale of the budget process.

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 2018- 2018 Budget Planning Calendar

Date	Activity	Responsible Party
March 23	Distribute budget package to Division Heads	Finance Director
April	Capital Planning	All Dept. Heads, City Mgr.
April-May	Mailing of notices of appraised value	CCAD
April 13	Turn in budget package to Finance Director	Department Heads
April 16- May 15	Initial budget review with Division Heads Budget review with Boards & Commissions Personnel/Salary Projections	City Manager, Department Heads, Finance Director
June 1	Submit first draft of budget to City Manager	Finance Director
June 4-7	Budget review with Department Heads Capital Plan Review with City Manager	City Manager, Finance Director Department Heads
June 8	Memo & Copy of Capital Exp. to Council Memo includes Salary Information	City Manager e-mails to Council & Mayor
June 11	Regular Council Meeting	City Council
June 13	Budget Workshop- 1:00-5:00 Capital Plan & Other Planning	City Council, City Manager Department Heads
July 09	Regular Council Meeting Approve Capital Plan	City Council City Manager
July 16	Distribute budget package to Division Heads, City Council	Finance Director
July 25	Certification of appraisal roll	Chief Appraiser
July 30	Budget Workshop 8:30-4:30	City Council, City Manager Department Heads
July 30	Proposed budget filed with City Secretary	Finance Director
August 6	Publishes notice of effective and rollback tax rates	CCAD
August 13	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 20	Budget Workshop 5:30 p.m. Publish ad for 2018 Proposed Tax Rate (Must allow 7 days between ad and 1st hearing)	City Council Finance Director
August 27	Special Called Meeting- 5:30 - First Public Hearings on budget & tax rate (if required) -First Reading on budget & tax rate ordinance -First Reading on fee ordinance (Must allow 3 days between 1st hearing & 2nd hearing)	City Council
September 4	Special Called Meeting- 5:30 -2 nd Public Hearing on budget -2 nd Public Hearing on tax rate (if required)	City Council

September 10	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 28	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 April. In May and June, 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

APPENDIX

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.

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 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

APPENDIX

on Municipal Accounting, or some other nationally accepted classification.

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.

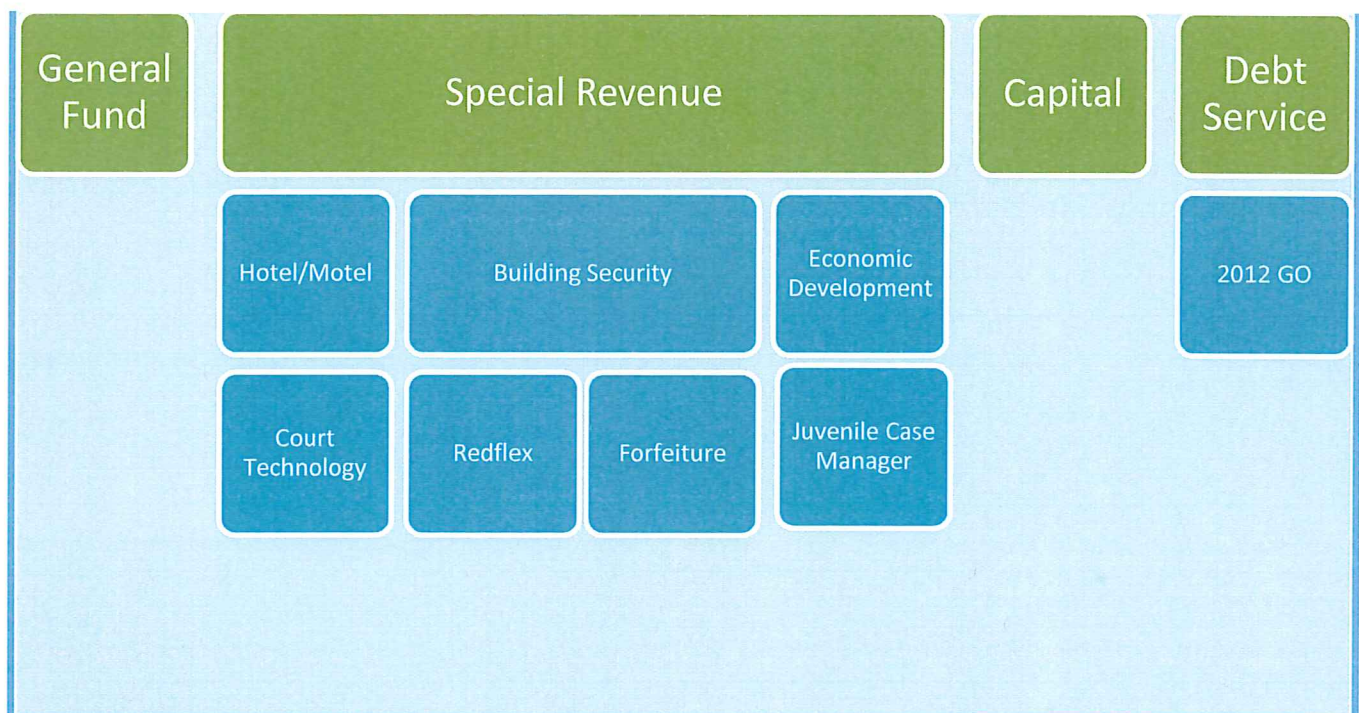
The organizational arrangement of the budget document is based upon the format reflecting the funds of the City, the departments associated with each fund, followed by revenue and expenditure categories.

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

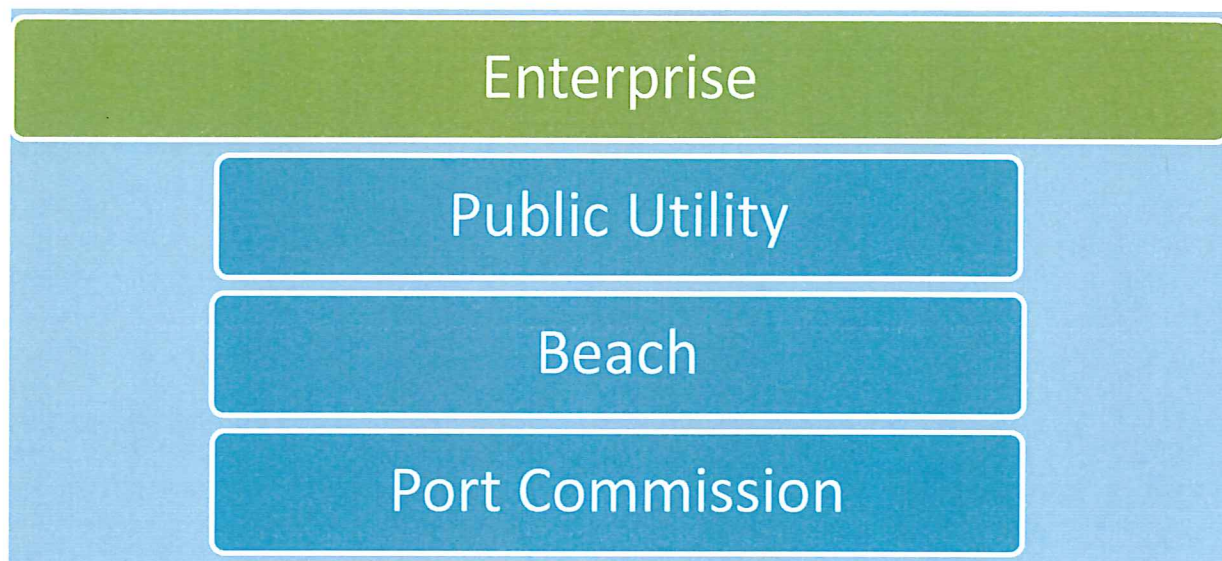


*Although the City has a number of funds shown above, only the General Fund, Hotel/Motel and Debt Service Fund(s) are appropriated. All City funds are audited annually.

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-2-18

AN ORDINANCE APPROVING THE ANNUAL BUDGET FOR THE CITY OF PORT LAVACA, TEXAS AND ADOPTING THE BUDGET DOCUMENT FOR THE FISCAL YEAR OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019; 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, 2018 through September 30, 2019, 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, 2018 through September 30, 2019 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 2018/2019.

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 27th day of August, 2018

SECOND AND FINAL READING this 10th day of September, 2018

APPROVED AND ADOPTED this 10th day of September, 2018.

APPENDIX

Tax Rate Ordinance

ORDINANCE #S-3-18

AN ORDINANCE FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF PORT LAVACA, TEXAS, FOR THE YEAR 2018, UPON ALL TAXABLE PROPERTY IN SAID CITY OF PORT LAVACA, TEXAS SUBJECT TO TAXATION BY SAID CITY ON THE FIRST DAY OF JANUARY, 2018 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 2018 upon all property of every description subject to taxation by the City of Port Lavaca, Texas on the 1st day of January, 2018, 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, 2019.

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

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	\$ 0.7213	90.80 %
TAX SUPPORTED DEBT SERVICE FUND:		
2012 General Obligation Refunding	<u>\$0.0731</u>	<u>9.20 %</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 27th day of August, 2018

SECOND AND FINAL READING this 10th day of September, 2018

APPROVED AND ADOPTED this 10th day of September, 2018



Resolution of the City of Port Lavaca, Texas No. R-091018-1

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 each year 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.

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 (94%) 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.

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.

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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 Revenue Fund.

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 Revenue 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.

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- 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.

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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-070918-1**

**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 June 13, 2018 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, 2018 – September 30, 2023), a copy of which is attached hereto and incorporated in the Fiscal Year Budget 2018-2019, is hereby adopted in compliance with the City of Port Lavaca Home Rule Charter.

PASSED and APPROVED this 9th day of July 2018.

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.

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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

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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

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