



CITY OF LA PORTE FY 2024-2025

BUDGET PUBLIC HEARING

SEPTEMBER 9, 2024

BUDGET HIGHLIGHTS FOR FISCAL YEAR 2025



- No increase in property tax rate
- No utility fund rate increase
- 3% standard of living increase for non-civil service employees - \$660,000
- Meet & confer increase for civil service employees - \$326,500
- No change to health insurance employee contributions
- Capital projects of approximately \$28 million (\$2 million for Public Works Facility and \$8.7 million for Drainage Maintenance and Improvements)
- Vehicle replacement of \$2.6 million
- \$7.7 million transfer from the General Fund for CIP
- \$3.97 million transfer from the General Fund to the Insurance Fund

CHANGES FROM PUBLISHED PROPOSED BUDGET



Items Discussed During Budget Workshop on August 14th

General Fund

- \$125,000 for Park Grounds (Beautification efforts to City Facilities & Monuments) - Parks
- \$22,048 for Planner II – Planning
- \$4,074 for salary increase – Parks Admin.

Utility Fund

- \$220,000 reduction for Vehicle Maintenance Outside Maintenance

CHANGES FROM PUBLISHED PROPOSED BUDGET



Items Discussed During Budget Workshop on August 14th

Hotel/Motel Fund

- \$16,296 for salary increase

General CIP Fund

- \$70,000 for roof repairs at Police department
- \$470,000 for Seabreeze Pier repairs
- \$550,000 for Pecan Park Astro turf



CHANGES FROM PUBLISHED PROPOSED BUDGET

Additional Changes not previously discussed:

General Fund

- \$3,250 for Community Festivals – Community Investment
- \$50,000 decrease in Other Professional Services - Community Investment
- \$158,374 for position and related equipment - Special Projects and Communications Manager (Administration)
- \$263,971 for positions and related equipment - 3 Equipment Operator I (Streets)
- \$299,605 for adjustment to part-time employee's pay in Non-Departmental
- \$1,519,959 for salary market adjustment in Non-Departmental

General Capital Improvement Fund

- \$268,000 for roof repairs at Fire Station 1
- \$202,000 for roof repairs at Jennie Riley Community Center



CHANGES FROM PUBLISHED PROPOSED BUDGET

Additional Changes not previously discussed:

Hotel/Motel Fund

- Revenue estimates for FY24 increased by \$79,000
- Revenue projections increased by \$85,000

Utility Fund

- \$236,457 for salary market adjustment in Non-Departmental

Vehicle Maintenance Fund

- \$51,859 for salary market adjustment in Non-Departmental

Grant Fund

- \$50,000 for Central Park Pickle Ball Court Renovation

TIRZ Fund

- \$5,871,869 budget approved by the TIRZ Board 8/9/2024

GENERAL FUND BALANCE SUMMARY



(In millions)

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Projected 2024-25
Beginning Fund Balance	\$72.39	\$73.88	\$73.88	\$78.53
Revenues	76.32	66.70	82.33	75.67
Expenditures	74.82	79.48	77.68	75.73
Surplus (Deficit)	1.49	(12.79)	4.65	(0.06)
Ending Fund Balance	\$73.88	\$61.09	\$78.53	\$78.47
Days of Working Capital	360	281	369	378
Targeted Days of Working Capital	120	120	120	120

The City strives to maintain 120 days of working capital.
 120 days (target) = \$24,898,444
 1 day = \$207,487

CONSOLIDATED SUMMARY OF ALL FUNDS



(In millions)

	Working Capital 09/30/24	FY 24-25 Revenues	FY 24-25 Expenses	Working Capital 09/30/25
Governmental Fund Types:				
General Fund	\$ 78.53	\$ 75.67	\$ 75.73	\$ 78.47
Grant Fund	3.28	8.98	9.04	3.22
Emergency Services District	3.47	2.26	2.49	3.24
Street Maintenance Sales Tax	2.29	2.24	1.87	2.65
Section 4B Sales Tax	9.99	4.57	8.98	5.58
Hotel/Motel Occupancy Tax	2.82	0.67	0.75	2.74
Tax Increment Reinvestment	20.07	8.52	5.87	22.72
Total Governmental Types	120.45	102.90	104.74	118.61
Enterprise:				
Utility	4.90	8.74	10.35	3.29
Airport	(0.02)	0.42	0.10	0.30
La Porte Area Water Authority	4.06	2.59	2.31	4.33
Total Enterprise	8.93	11.75	12.76	7.92

CONSOLIDATED SUMMARY OF ALL FUNDS



(In millions)

	Capital 09/30/24	FY 24-25 Revenues	FY 24-25 Expenses	Working Capital 09/30/25
Internal Service				
Motor Pool	11.04	7.70	4.70	14.05
Insurance Fund	11.21	10.50	10.23	11.48
Technology Fund	2.60	0.73	0.29	3.04
Total Internal Service	24.85	18.93	15.21	28.56
Capital Improvement:				
General CIP Fund	1.00	12.67	13.25	0.43
Utility CIP Fund	0.72	3.58	3.88	0.42
Sewer Rehabilitation	0.59	0.32	0.40	0.51
Drainage Improvement Fund	0.69	1.20	1.78	0.11
2010 Certificates of Obligation	0.68	0.03	-	0.70
Texas Water Development Board	1.20	0.05	-	1.25
City Hall	1.08	0.09	-	1.17
Total Capital Improvement	5.95	17.94	19.31	4.58
Debt Service:				
General	4.88	5.19	5.22	4.84
Total Debt Service	4.88	5.19	5.22	4.84
Total All Funds	\$ 165.06	\$ 156.70	\$ 157.25	\$ 164.51

CONSOLIDATED SUMMARY – CAPITAL IMPROVEMENT PROJECTS



(In millions)

	<u>FY 24-25 Revenues</u>	<u>FY 24-25 Expenses</u>
Capital Improvement:		
General CIP Fund	12,674,946	13,250,387
Utility CIP Fund	3,575,000	3,880,000
Sewer Rehabilitation	320,625	400,000
Drainage Improvement Fund	1,201,000	1,780,000
Street Maintenance Sales Tax	2,235,315	1,865,000
Grant Fund	<u>8,981,583</u>	<u>6,875,000</u>
Total Capital Improvement	28,988,469	28,050,387

QUESTIONS/SUMMARY

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