CITY OF LA MARQUE
CITY COUNCIL
SPECIAL AGENDA
of
August 27, 2024

Notice is hereby given that the City Council of the City of La Marque, Texas will conduct a **Special Meeting** on **August 27, 2024**, beginning at **12:00 PM** in the **Council Chambers** at **1109-B Bayou Road La Marque, Texas as well as via videoconference hosted through Zoom (councilzoom.cityoflamarque.org)**. In accordance with Section 551.127(b) of the Texas Local Government Code the presiding officer and a quorum of the La Marque City Council intend to be and will be physically present at 1109-B Bayou Road, La Marque, Texas. This location will be open to the public and the meeting will be broadcast at this location, on Channel 16, and via YouTube (https://www.youtube.com/watch?v=L6G8ypjyEDo).

The Council will meet for the purpose of considering the following agenda:

1. CALL MEETING TO ORDER

2. ROLL CALL

3. CITIZENS PARTICIPATION
   LIMITED TO THREE MINUTES PER PERSON

   Comments from the public will be heard at this time. Any person with city-related business who has signed up may speak to Council (limited to three (3) minutes). If wishing to speak give the Mayor or presiding officer your full legal name and the item you wish to speak about. In compliance with Texas Open Meeting Act, the City may not deliberate on comments. Personal attacks will not be allowed, and personnel matters should be addressed to the City Manager during normal business hours. *Press *6 to mute or unmute if you are participating by telephone, press the unmute button if attending via zoom on a smartphone, tablet or computer, or stand if* attending in person, and the mayor will call on you in turn.

4. NEW BUSINESS
   Items presented to the Council for discussion and possible action:

   4.I. Review and Discuss Proposed Fiscal Year 2024-2025 Departmental Budgets And All Funds

4.II. Property Tax Rate
Amending A Property Tax Rate Per $100 Of Taxable Value For Tax Year 2023 And Call A Public Hearing On September 9, 2024

5. EXECUTIVE SESSION
The City Council for the City of La Marque, Texas reserves the right to adjourn into executive session at any time during this meeting to discuss any of the matters listed above, as authorized by the Texas Government Code Section 551.071 (Consultation with Attorney), 551.072(Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (Economic Development)

6. ACTIONS TAKEN FROM EXECUTIVE SESSION

7. ADJOURNMENT

CERTIFICATION:

I hereby certify that the above notice of meeting was posted at 1109-B Bayou Road, La Marque, Texas on August 23, 2024, by 2:00 p.m.

____
Kasey Lott
Deputy City Clerk

City of La Marque

PROPOSED BUDGET

As presented on Aug, 19 2024

LA MARQUE

GATEWAY TO THE GULF

FY 25 BUDGET BOOK TABLE OF CONTENTS

CITY OF LA MARQUE, TEXAS
ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2024 – SEPTEMBER 30, 2024

PROPOSED
ON
AUGUST 1, 2024

KEITH BELL	**MAYOR**
JOE COMPIAN	**MAYOR PRO TEM/COUNCILMEMBER DISTRICT B**
KIMBERLEY YANCY	**COUNCILMEMBER DISTRICT A**
JOSEPH LOWRY	**COUNCILMEMBER DISTRICT C**
JAMES ROSS	**COUNCILMEMBER DISTRICT D**
CESAR GARCIA	**CITY MANAGER**

This budget will raise more revenue from property taxes than last year's budget by an amount of $962,186, which is a 19.92 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $211,900.

CITY OF
LA MARQUE, TX
GATEWAY TO THE GULF

August 1, 2024

Honorable Mayor Keith Bell
Honorable Mayor Pro-Tem Joe Compian
Honorable Councilmember Kimberley Yancy
Honorable Councilmember Joseph Lowry
Honorable Councilmember James Ross
Residents and business community of La Marque

Ref. Proposed Fiscal Year 2024-2025 Budget

Dear Mayor, Mayor Pro-Tem, Councilmembers, and Residents:

In accordance with Article 6 Section 2, please find enclosed the Proposed Fiscal Year 2024-2025 Budget for your review.

What a year! Despite over 10 cents reduction in property taxes in the last three years, we continue to provide a higher level of service to our residents than ever before. It has been a voyage of constant abundance seeing the pinnacle this year of being named a 2024 All-America City, an honor sought by many and bestowed by few, and one that we should all celebrate and be proud of.

In La Marque, everywhere you turn, there is another project commencing or exciting initiative taking form. Water loss & Crime both continue trending downwards as we begin to close out the fiscal year as our nationally acclaimed Safe City Initiative remains a focal point for our local community. Blight continues to be a challenge but with our reformed Code Enforcement Department, the mowing list continues to be reduced. Service level city-wide has increased as we near being fully staff for the first time in recent history. Service delivery is constantly expanding with the increased efforts of our growing list of non-profit community serving partners. Our parks and open spaces are becoming the community gathering locations our residents can once again be proud of.

According to the Houston Area of Realtors (HAR), La Marque ranks as the 7th hottest city for residential real estate in the region and the only one outside of the metroplex after previously being listed as the six hottest during our last budget cycle. This is a testament to our city staff who together are paving the way for new homes and businesses who are choosing to call La Marque home.

Education is also paving new chapters with another successful year and the recent ground-breaking of the new La Marque High School and Stadium reigniting a sense of historic Cougar Pride that is story of folklore.

Infrastructure continues to be our biggest challenge in the form of aged water lines, additional need for repair of streets, fragile stormwater deterrents, and parks in need of additional upgrades. This past year's allocation of ARPA Funds and Bonds Allocations will help us attack ongoing projects addressing each of these areas.

Projects completed this past year include the Texas Avenue Sidewalk Project, 3 new playgrounds for Jaycee, Westlawn, and Bayou Parks, the near completion of the EDC (Economic Development Corporation) Renaissance/Downtown Area renovation, and the Westlawn Drainage Project. Known to some as the Merry/Melody area, this project is made possible thanks to a General Land Office Harvey Community Development Block Grant Disaster Recovery Grant of $1,447,527 which will replace storm sewer culverts, regraded roadside ditches, and installed outfall ditches in this area which is one of the most often negatively affected by heavy rains and flooding. Due to rising costs, the city contributed over $300,000 in addition to the grant funds from GLO to make this project come to fruition.

This year residents should expect the completion of the Main Street Waterline Restoration Project, the commencement of the Main Street Sewer Project, commencement of the Main Street Sidewalk Project, Additionally, we expect to complete another project made possible by the General Land Office Grant of $7,493,145 to minimize the reduction of inflow and infiltration (I & I) into the wastewater sanitary sewer collection system city-wide. This project has begun to repair and seal the sanitary sewer manholes from incoming floodwaters and repair aging sanitary sewer trunk line facilities to reduce infiltration into the existing clay pipes and brick manholes. Per agreement obligation the city must match $75,000 totaling $7,568,145 as part of this project. Also set to take the next steps this year is the first phase of the Harvey Mitigation General Land Office Grant of $48,904,004 to reduce the impact of hurricanes/floods on the City's lift stations and Wastewater Transmission Plant thus reducing the impact on the entire wastewater collection system. Lastly, will begin our two-inch waterline replacement in District D thanks to funding sought and obtained from the General Land Office of over $4,000,000 and an additional $2,000,000 made possible through earmarked funds through Housing and Urban Development Office (HUD), made possible by the efforts of Congressman Randy Weber. This new project will be in addition to attacking all unfinished projects that were intended to be completed with bonds dating back to 2007.

Our ongoing street-light conversion program is in its second year and has more than 450 lights that have been converted to LED as part of the program's first phase. The goal of the first phase is to convert all lights city-wide to LED. The second phase will be to add lights to dark areas amongst major corridors. The final phase will be to add lights to neighborhood streets and areas which may be darker than desired. Allocations for this project have been made through ARPA Grant as well as additional grant funding being sought to expedite the once thought to be 10-year project in hopes of completing it in less than five.

According to the preliminary roll from Galveston County Central Appraisal District, the tax year 2024 estimated total market value of all properties in La Marque showed a 19% increase from 2023 certified roll. 2% of the total 2024 market value is derived from new properties. The taxable value showed a 14% increase, and new properties contributed 2.6%.

The City of La Marque remains the second fastest growing city in Galveston County. We continue to experience growth with new families moving into the community taking advantage of new housing opportunities becoming abundant throughout the city limits due to our land's affordability compared to some of our neighboring cities. Although 1-45 construction keeps trekking forward, our overall sales tax received continues to be on pace to be slightly higher than in the previous year. Although new businesses are set to open soon, in consideration of the on-going construction, we will continue to be conservative of our sales tax projections for the following year due to the unknown effects all of these improvements will have on our local businesses. As part of the solution, we urge our residents to continue to shop locally to help our local economy and do our part.

Utility rates will be revisited again this year as part of the budget process. Historically, our users have been paying less for services in this area and as we continue to attack the abundant leaks, more increases may still be needed to make permanent changes the system is in need of. The current rates do not address the repairs and replacements needed for our systems thus explaining why we are in the infrastructure predicament we are currently facing. If/when the remaining rate increases are passed, they will allow us to be more aggressive to commence addressing the neglected years of needed water, sewer, and stormwater infrastructure repairs.

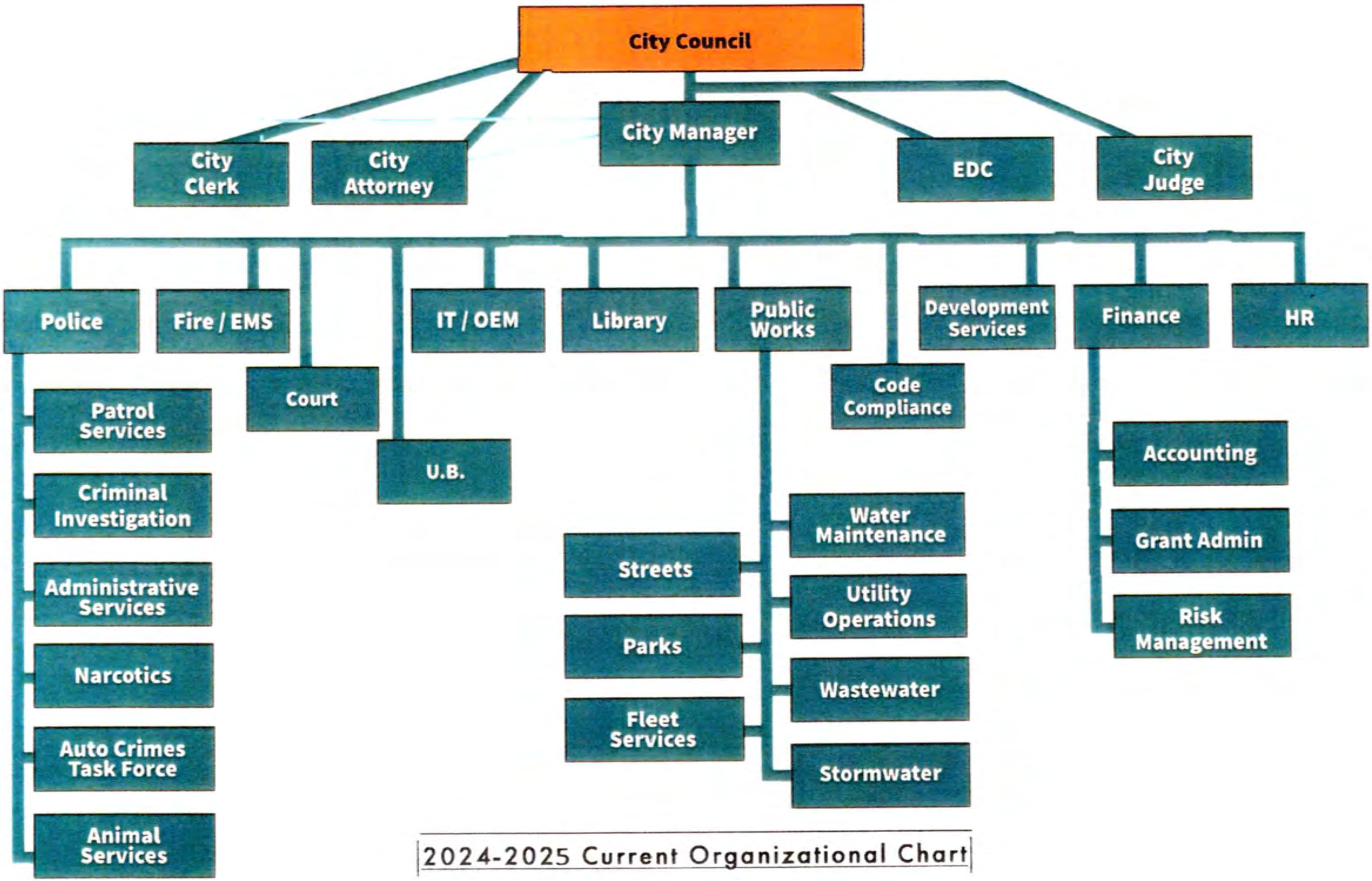
The Parks Conceptual Master Plan and the $2 parks surcharge that collects roughly $145,000 per year, have ignited the needed repairs the community has been clamoring to see. This year, it will allow us to commence construction of the Mahan Park Boat Ramp Project. These funds also made it possible to complete the three new playgrounds installed earlier this year as well as the City's first set of pickle ball courts located at Highland Bayou Park. The adopted plan and surcharge will continue to serve as the roadmap of how parks upgrades will be addressed city-wide. This year's focus will be the Saltgrass & Mahan Park Developments.

The Hotel Occupancy Tax (HOT) Fund remains relatively steady for revenues and expenditures. This fund exists based on occupancy taxes paid by visitors to hotels/motels in La Marque. The fund is state-regulated, and expenditures must meet stringent criteria. The intent of these funds is for them to be utilized to bring more activities and special events that will continue to breed a growing revenue stream for our local hotels thus continuing to feed this fund. Some of the planned city events this next fiscal year where these funds will be utilized include Bayou Fest and Life & Liberty Fourth (4^{th}) of July Celebration to name few with more events planned.

In closing, after the review of all departments and programs, I am cautiously optimistic that the budget presented will meet the demands of the community. The proposed budget is balanced and sufficient to meet this year's planned operational goals. My sincerest appreciation to our Finance Director, Christine Turner, who is still in her first year with La Marque, as well as the entire team for their efforts in developing this budget document. Focuses for this next year include continuing to attack our city's infrastructure, business development, community health and planning for the future with the completion of our Vision 2050 Strategic Plan. This proposed budget and the subsequent discussions to follow, including pending operational changes, will all be the necessary steps needed to keep La Marque moving forward. The pace at which we move forward can and will be dictated by the outcome of this process. On behalf of all our employees and extended service providers who proudly serve our city, we are poised to continue to provide ethical, efficient, and high-quality service.

Respectfully Submitted,

Cesar Garcia
City Manager



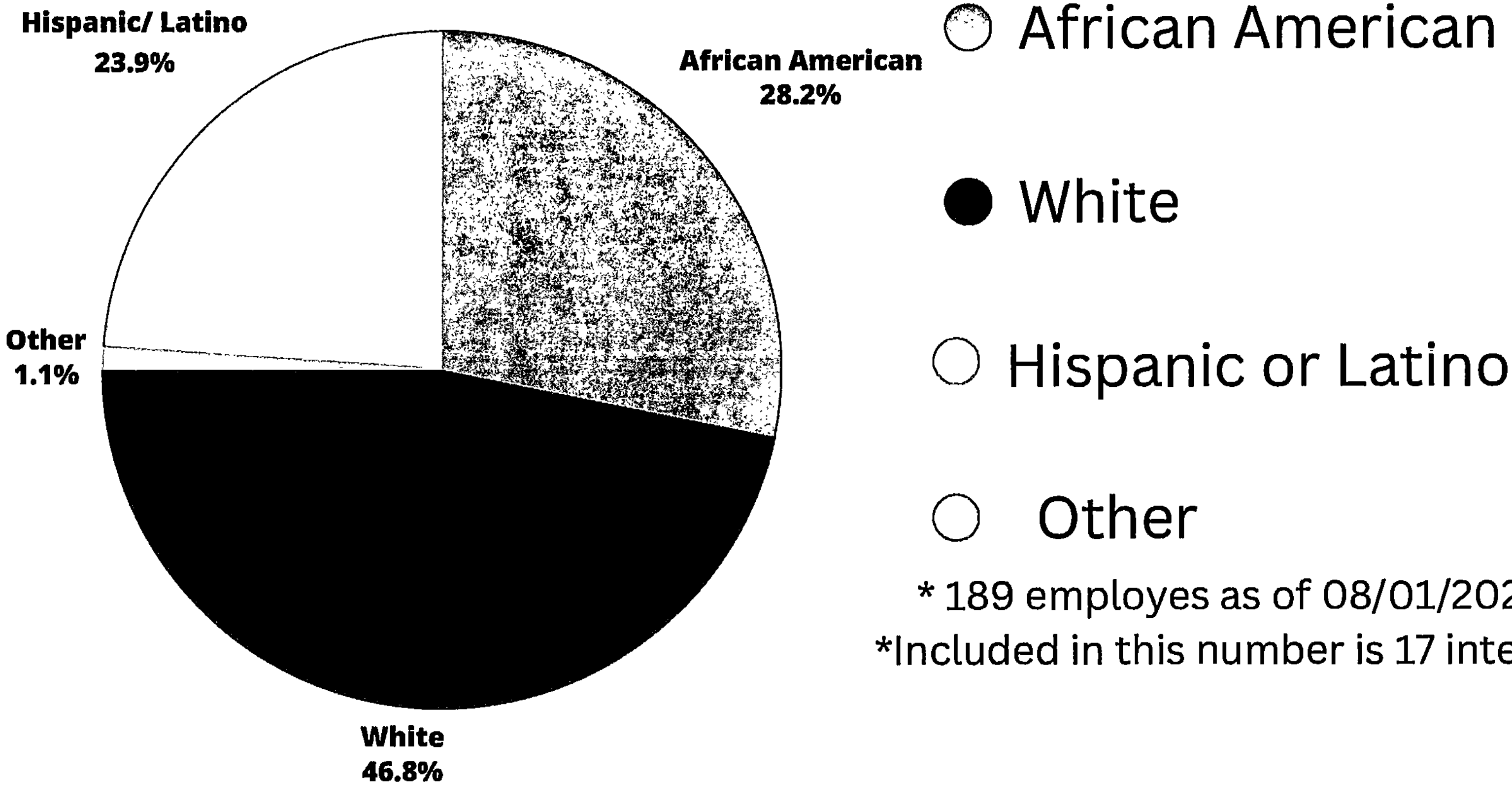
2024-2025 Current Organizational Chart

City of La Marque Employee Diversity Report

August 2024

LA MARQUE
EST 1953

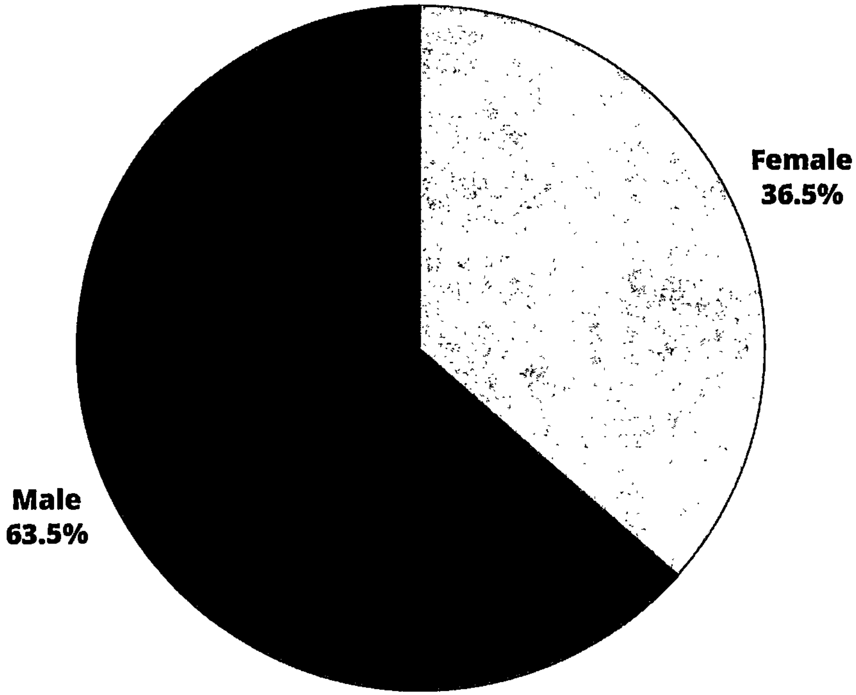
EMPLOYEE DIVERSITY CHART
MARCH 2024



* 189 employes as of 08/01/2024
*Included in this number is 17 interns

LA MARQUE
EST 1953

GENDER DIVERSITY CHART 2024



*69 female employees as of 8/01/2024
*120 male employees as of 8/01/2024
* 189 employes as of 08/01/2024
*Included in this number is 17 interns

LA MARQUE
EST 1953

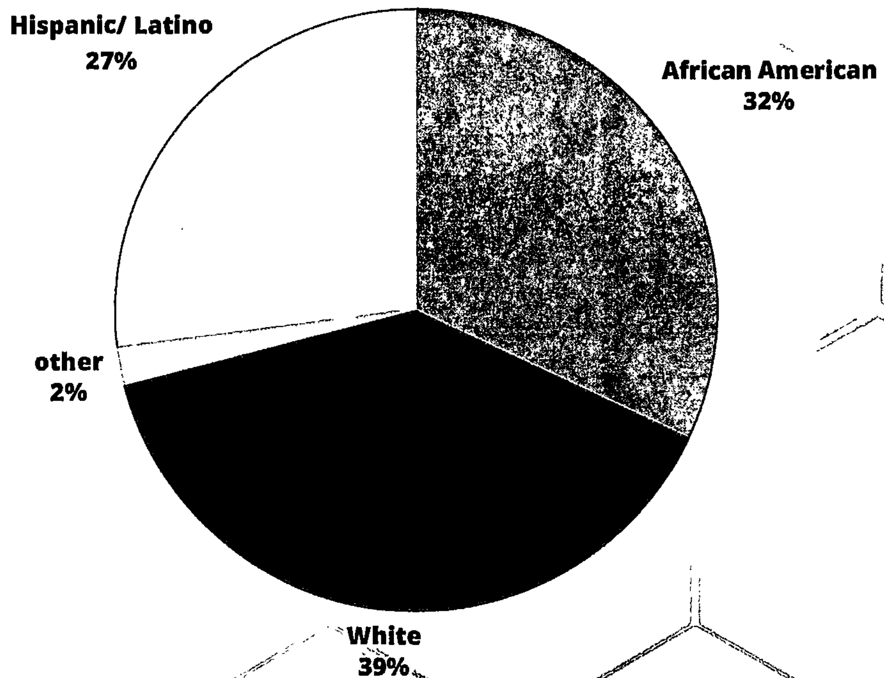
CITY OF LA MARQUE EMPLOYEE DIVERSITY REPORT

- Demographic Breakdown:
  - 69 Female employees
    - White- 46.4 %
    - African American- 26.1%
    - Hispanic or Latino- 26.1%
    - Other- 1.4%
  - 120 male employees
    - White- 46.7%
    - African American- 29.2%
    - Hispanic or Latino- 23.3%
    - other- 1%

* 189 EMPLOYES AS OF 08/01/2024
*INCLUDED IN THIS NUMBER IS 17 INTERNS

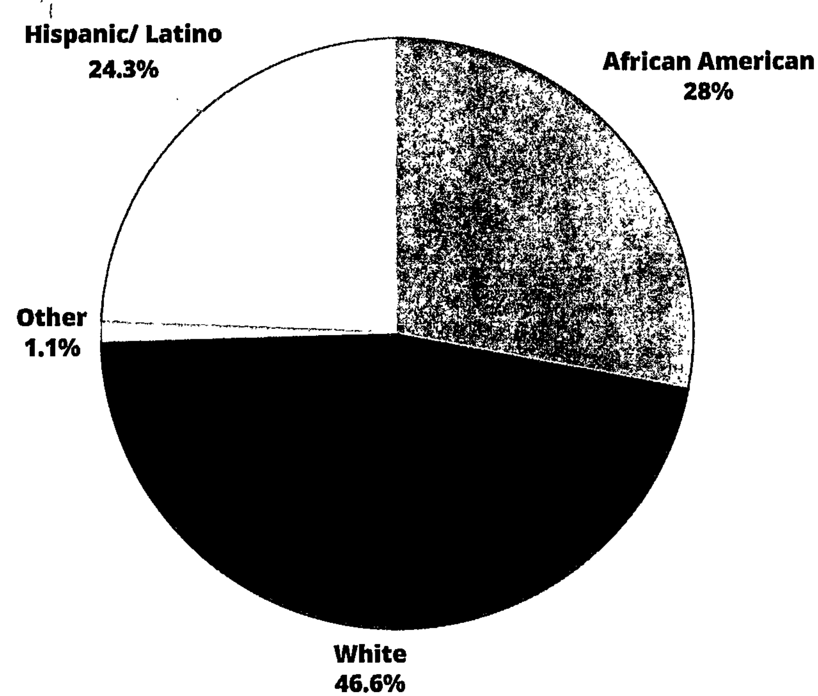
LA MARQUE
EST 1953

La Marque Resident Demographics 2023



*Current Year Estimated Population by Race

La Marque Employee Demographics February 2024



*Current Year Employee Population by Race

- Similar comparison of demographics amongst all the departments will be provided quarterly.
- Batches of current applicants who are being vetted at all levels will continue to bring us closer to representation that better reflects our city's demographics.
- Continuous recruiting methods to continue this trend are being formulated by HR staff, CMO's office, and pertinent department heads and will be shared once complete.

LA MARQUE
EST 1953

Proposed COLA's for FY 24 Budget

General Fund COLA's	2%	3%	4%
City Manager's Office	$ 7,432.13	$ 11,148.20	$ 14,864.26
Human Resources	$ 2,052.96	$ 3,079.44	$ 4,105.92
Finance	$ 6,051.26	$ 9,076.89	$ 12,102.52
Development Services	$ 3,730.22	$ 5,595.33	$ 7,460.44
Courts	$ 4,117.92	$ 6,176.88	$ 8,235.84
City Clerk's Office	$ 3,295.55	$ 4,943.33	$ 6,591.10
Police (Non-CBA)	$ 22,037.05	$ 33,055.58	$ 44,074.10
Fire (Non-CBA)	$ 5,018.33	$ 7,527.50	$ 10,036.66
Library	$ 4,331.39	$ 6,497.09	$ 8,662.78
Parks	$ 3,720.25	$ 5,580.38	$ 7,440.50
Shop/Fleet	$ 2,315.77	$ 3,473.66	$ 4,631.54
Streets	$ 8,003.01	$ 12,004.52	$ 16,006.02
IT/Facilities/OEM	$ 4,844.03	$ 7,266.05	$ 9,688.06
Code Enforcement	$ 5,857.28	$ 8,785.92	$ 11,714.56
General Fund Totals	$ 82,807.15	$ 124,210.73	$ 165,614.30

Utility Fund COLA's	2%	3%	4%
Utility Billing	$ 4,992.83	$ 7,489.25	$ 9,985.66
Utility Line Maintenance	$ 12,891.67	$ 19,337.51	$ 25,783.34
Utility Operations	$ 16,268.14	$ 24,402.21	$ 32,536.28
Stormwater	$ 3,065.92	$ 4,598.88	$ 6,131.84
Utility Fund Totals	$ 37,218.56	$ 55,827.84	$ 74,437.12

Proposed Salary Adjustments for FY 25 Budget

General Fund Salary Adjustment Packages	Amount	Fringe Added	Totals
Deputy City Manager	$ 10,000.00	$ 2,165.000	$ 12,165.00
Fire Chief	$ 10,000.00	$ 2,165.000	$ 12,165.00
Deputy Fire Chief	$ 6,000.00	$ 1,299.000	$ 7,299.00
Finance	$ 10,000.00	$ 2,165.000	$ 12,165.00
Systems Administrator / OEM Coordinator	$ 12,000.00	$ 2,598.000	$ 14,598.00
General Fund Totals	$ 48,000.00	$ 10,392.000	$ 58,392.00

Utility Fund COLA's	Amount	Fringe Added	Totals
Utility Billing	$ 10,400.00	$ 2,251.600	$ 12,651.60
Utility Line Maintenance	$ 33,280.00	$ 7,205.120	$ 40,485.12
Utility Operations	$ 31,200.00	$ 6,754.800	$ 37,954.80
Stormwater	$ 16,640.00	$ 3,602.560	$ 20,242.56
Utility Fund Totals	$ 91,520.00	$ 19,814.080	$ 111,334.08

City Manager's Office FY 25 Packages / Additional Requests

- Proposing new Program Coordinator (Base Salary = \$55,000) + Fringe (\$18,645.50) = Approximate TOTAL of \$ 73,645.50.
- If the Program Coordinator is not approved, requesting stipends for current staff to take on additional duties. Requesting \$36,000.
- Proposing Salary Adjustment of + \$10,000 for Dep. City Manager.
- COLA's (2%) = \$ 7,432.13
- COLA's (3%) = \$ 11,148.19
- COLA's (4%) = \$ 14,864.26

City Council FY 25 Packages / Additional Requests

- Increasing each Councilperson's Travel Line Item by $2,000. Total cost increase amongst all 5 would cost = $10,000.

Human Resources FY 25 Packages / Additional Requests

- Proposing new HR Clerk (Base Salary = $35,880) + Fringe ($14,574.96) = Approximate TOTAL of $ 50,454.96.
- COLA's (2%) = $ 2,052.96
- COLA's (3%) = $ 3,079.44
- COLA's (4%) = $4,105.92

Finance FY 25 Packages / Additional Requests

- *Grant Manager was never properly removed for current year's budget. Requesting to replace Grant Manager with Budget Analyst.
- Proposing Budget Analyst/Coordinator (Base Salary $75,000) = Fringe (23,044.44) = Approximate Total of $ 98,044.44*
- Salary Adjustment for Finance Director - $10,000
- COLA's (2%) = $ 6,051.26
- COLA's (3%) = $ 9,076.89
- COLA's (4%) = $12,102.52

<u>Development Services FY 25 Packages / Additional Requests</u>

- COLA's (2%) = $3,730.22
- COLA's (3%) = $ 5,595.33
- COLA's (4%) = $7,640.44

Court's Packages / Additional Requests

- COLA's (2%) = $ 4,117.92
- COLA's (3%) = $ 6,176.88
- COLA's (4%) = $ 8,235.84

Police FY 25 Packages / Additional Requests

- All CBA Cola's were added to base budget. Below is a calculation of non-CBA Cola's for the department.

- COLA's (2%) = $ 22,037.05
- COLA's (3%) = $ 33,055.57
- COLA's (4%) = $44,074.10
- Additional K-9 - $20,000
- Additional K-9 Handler Stipend $11,440
- Additional K-9 Training $10,000
- Additional K-9 Vet Fees, Boarding, & Food = $11,500
- Additional K-9 - $20,000
- Additional K-9 Handler Stipend $11,440
- Additional K-9 Training $10,000
- Additional K-9 Vet Fees, Boarding, & Food = $11,500
- Additional K-9 - $20,000
- 20Additional K-9 Handler Stipend $11,440
- Additional K-9 Training $10,000
- Additional K-9 Vet Fees, Boarding, & Food = $11,500
- Two solar powered speed radar signs at $ 7,000 each = $ 14,000
- 3D Crime Scene Scanner = $90,000
- 50 Body Worn Cameras @ $1,000 each = $50,000

- Equipping 10 CID Vehicles with Emergency Response Lights @ $4,000 per vehicle = $40,000
- Adding 6 Lidar Handheld Radar Speed Detection for Traffic Enforcement @ $3,000 each = $18,000
- Replacing 50 Handheld Radios @ $8,500 each = $ 425,000
- Replacing 25 In car cameras @ ($ 8,800 each) = $220,000
- Upgrade PT Evidence Clerk to Full Time (+$ 11,440) + Fringe of ($ 16,714.04) = approximate total of $ 28,154.04
- Proposing additional police officer at a base salary of ($ 63,401.23) + Fringe of ($ 20,533.36) + Equipment ($5,000 + $20,400) = approximate total of: $ 109,334.59
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- Proposing 1 Additional Telecommunicator at a base salary of $48,422.40 + Fringe $(17,290.45) = Approximate total of $ 65,712.85
- Converting an officer to a Corporal Rank (+ $12,000) Base + Fringe ($2,598) = Approximate total of $14,598
- Replacing 25 MCT's @ ($ 5,480 each) = $137,000
- Replacing 25 In car Radios @ ($ 6,701 each) = $167,525
- Additional 8 Patrol Units @ $1,700/month = $163,200
- Graphics for 8 Patrol Cars @ $625 each = $5,000
- KBT Breaching Tool = $10,000
- APC = $350,000
- SRT = $75,000
- Proposing Jailer @ Base Salary of $45,000 + Fringe ($ 16,549.50) = Approximate total of $61,549.50
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- Proposing GIS Civilian Position @ 45,000 base salary + fringe ($16,549.50) = Approximate total of $61,549.50
- Proposing new Cold Case Detective at a base salary of ($ 68,415.36) + Fringe of ($ 21,518.93) + Equipment ($14,400) = approximate total of: $ 104,434.29
- Proposing new Sex Crimes Investigator at a base salary of ($ 68,415.36) + Fringe of ($ 21,518.93) + Equipment ($14,400) = approximate total of: $ 104,434.29
- Proposing new Family Violence Investigator at a base salary of ($ 68,415.36) + Fringe of ($ 21,518.93) + Equipment ($14,400) = approximate total of: $ 104,434.29
- Proposing new Major Crimes (Violent Crime) Investigator at a base salary of ($ 68,415.36) + Fringe of ($ 21,518.93) + Equipment ($14,400) = approximate total of: $ 104,434.29
- Proposing new Misdemeanor/Environmental Investigator at a base salary of ($ 68,415.36) + Fringe of ($ 21,518.93) + Equipment ($14,400) = approximate total of: $ 104,434.29

TOTAL AMOUNT OF PD PACKAGES NOT INCLUDING NON-CBA COLA'S = $3,517,936.38

Fire FY 25 Packages / Additional Requests

- All CBA Cola's were added to base budget. Below is a calculation of non-CBA Cola's for the department.

- COLA's (2%) = $ 5,018.33
- COLA's (3%) = $ 7,527.50
- COLA's (4%) = $10,036.66
- Salary Adjustment for Fire Chief/OEM Deputy Coordinator - $10,000
- Salary Adjustment for Deputy Fire Chief - $6,000 (Compression)
- Proposing additional fire engineer at a base salary of ($ 82,980.20) + Fringe of ($ 22,772.20) + Equipment ($5,000) = approximate total of: $ 112,752.40
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- Proposing additional deputy fire marshall at a base salary of ($ 82,980.20) + Fringe of ($ 22,772.20) + Equipment ($19,400) = approximate total of: $ 125,152.40

- Proposing additional fire fighter at a base salary of ($ 59,676.20) + Fringe of ($ 19,726.90) + Equipment ($ 5,000) = approximate total of: $ 84,403.10
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- 10 sets of bunker gear @ $5,000 each = $ 50,000
- 3 power loader stretchers @ $33,333.33 each = $ 100,000
- Re-requesting QA/QI Community Program Manager at base salary of ($ 75,485.65) + Fringe of ($ 23,149.64) + Equipment ($2,500) = approximate total of: $ 101,135.29
- Lexipol policy procedures (For Best Practices / Certification) = $20,000
- Proposing additional fire fighter at a base salary of ($ 59,676.20) + Fringe of ($ 19,726.90) + Equipment ($ 5,000) = approximate total of: $ 84,403.10
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- 10 bullet proof vests @ $1,500 each = $15,000
- 4 Air Pack bottles to replace the ones that are expired $ 1,750 each = $7,000 total.
- 4th Ambulance Remount = $180,000.
- Ladder Truck: (48 month lead time). $2,400,000.

TOTAL AMOUNT OF FD PACKAGES NOT INCLUDING NON-CBA COLA'S = $3,962,172.79

City Clerk's Packages / Additional Requests

- COLA's (2%) = $3,295.55
- COLA's (3%) = $ 4,943.33
- COLA's (4%) = $6,591.10

Library FY 25 Packages / Additional Requests

- Proposing new Seasonal Summer Camp Coordinator w/o Fringe at $20/hr x 40hrs/wk x 8 weeks (1-2 weeks of prep/breakdown + 6 weeks of camp) = $6,400.
- Proposing new Seasonal Summer Camp Leader w/o Fringe at $16.50/hr x 40hrs/wk x 8 weeks (1-2 weeks of prep/breakdown + 6 weeks of camp) = $5,280.
- Proposing supplies/equipment for New Summer Camp = $7,500
- COLA's (2%) = $ 4,331.39
- COLA's (3%) = $ 6,497.09
- COLA's (4%) = $8,662.78

Parks FY 25 Packages / Additional Requests

- Proposing 1 additional Parks Maintenance Staff (Each base = $36,233.60) + Fringe ($14,651.52)=Approx Total of $50,885.12
- Proposing 1 additional Parks Maintenance Staff (Each base = $36,233.60) + Fringe ($14,651.52)=Approx Total of $50,885.12
- COLA's (2%) = $ 3,720.25
- COLA's (3%) = $ 5,580.37
- COLA's (4%) = $7,440.49

Shop/Fleet FY 25 Packages / Additional Requests

- COLA's (2%) = $ 2,315.77
- COLA's (3%) = $ 3,473.65
- COLA's (4%) = $4,631.54

Streets FY 25 Packages / Additional Requests

- Requesting additional Equipment Operator at a base salary of $48,089.60 + Fringe of (17,218.39) = approximate total of $ 65,307.99
- Proposing 1 additional Maintenance Worker 1 (Each base = $36,233.60) + Fringe ($14,651.52)=Approx Total of $50,885.12
- Proposing 1 additional Maintenance Worker 1 (Each base = $36,233.60) + Fringe ($14,651.52)=Approx Total of $50,885.12
- Proposing 1 additional Maintenance Worker 1 (Each base = $36,233.60) + Fringe ($14,651.52)=Approx Total of $50,885.12
- COLA's (2%) = $ 8,003.01
- COLA's (3%) = $ 12,004.51
- COLA's (4%) = $16,006.02

IT / Facilities/OEM Packages / Additional Requests

- Proposing 1 additional IT Tech (Each base = $41,600) + Fringe ($15,813.34)=Approx Total of $57,413.34
- Salary Adjustment for Systems Aministrator/OEM Coordinator - $12,000
- COLA's (2%) = $ 4,844.03
- COLA's (3%) = $ 7,266.04
- COLA's (4%) = $9,688.06

Code Enforcement Packages / Additional Requests

- COLA's (2%) = $ 5,857.28
- COLA's (3%) = $ 8,785.92
- COLA's (4%) = $11,714.56

Utility Billing (21) Packages / Additional Requests

- COLA's (2%) = $ 4,992.83
- COLA's (3%) = $ 7,489.25
- COLA's (4%) = $9,985.66
- Salary Adjustment of $10,400+ Fringe

Utility Line (22) Maintenance Packages / Additional Requests

- COLA's (2%) = $ 12,891.67
- COLA's (3%) = $ 19,337.51
- COLA's (4%) = $25,753.35
- Salary Adjustment of $ 33,280+ Fringe
- Requesting additional Equipment Operator at a base salary of $48,089.60 + Fringe of (17,218.39) = approximate total of $ 65,307.99
- Proposing 1 additional Maintenance Worker 1 (Each base = $36,233.60) + Fringe ($14,651.52)=Approx Total of $50,885.12
- Proposing 1 additional Maintenance Worker 1 (Each base = $36,233.60) + Fringe ($14,651.52)=Approx Total of $50,885.12

Utility Operations (24) Packages / Additional Requests

- Proposing Position of Utilities Director/Superintendent (Base $104,688.79) + Fringe (includes vehicle allowance) of ($41,472.12) = Approximate total of ($ 146,160.91)
- COLA's (2%) = $ 16,268.14
- COLA's (3%) = $ 24,402.21
- COLA's (4%) = $32,536.28
- Salary Adjustment of $ 31,200+ Fringe

Stormwater (27) Maintenance Packages / Additional Requests

- COLA's (2%) = $ 3,065.92
- COLA's (3%) = $ 4,598.88
- COLA's (4%) = $6,131.84
- Salary Adjustment of $ 16,640.00+ Fringe

Parks Fund Packages / Additional Requests

- Increase annual funding to $30,000

KLMBC Fund Packages / Additional Requests

- Increase annual funding to $30,000

Revised FY25 General Fund Budget Narrative

Please consider the following explanation of the changes made since last week's General Fund updates:

1. We have removed erroneous and unnecessary data from each department's budget proposal.

Property Tax Related Updates:

2. The property tax is now presented with three proposed rates:

   a. Maintain the existing property tax rate of $0.0418058.

   b. Adopt the NNR (No New Revenue) rate of $0.398501.

   c. Implement a rate between the existing and NNR rates at of.408501.

The revenue generated for each rate is summarized as follows:

a. Property tax rate of $0.418058: $20,223,881

b. Property tax rate of $0.408501: $20,035,755

c. Property tax rate of $0.398501: $19,838,789

The differences between the existing rate, the NNR rate, and the intermediate rate are as follows:

a. Difference between the existing rate of $0.418058 and the intermediate rate of $0.408501: $188,126 reduction or $0.009557 cents
b. Difference between the existing rate of $0.418058 and the NNR rate of $0.398501: $385,092 reduction or $0.019557 cents.

Sales Tax Revenue Updates:

After consulting on the adjustment of sales tax revenue, new commercial developments, including Raising Cane's, Salad and Go, and Chipotle, were not considered. To improve communication with Finance, I will hold meetings every two months with Addico and/or other developers to stay informed throughout the fiscal year.

Permits, Licenses and Fees Updates:

After consulting on the adjustment of Permits, Licenses and Fees, this amount budgeted for FY25 has been updated to reflect the new apartment complex, new high school, gas station and new developments.

Revenue Summary (General Fund) Report Updates:

To offer a clearer picture of the General Fund's trajectory for FY24, an "Actual FY24" column has been added, reflecting our position as of July 2024, with 83% of the budget expended. The "Estimate FY24" column provides a projection of where departments are likely to end up by the close of FY24 (9/30/2024).

Important Note: An update has been made to the expenditures section for Emergency Management Services. The Estimate FY24 figure of $19,702 has been revised to reflect a cumulative amount for FY24 of $39,725.

Details on all Capital is being currently compiled.

For FY25, as of today, the budget for the GF is not balanced by the amount of $258,250 that would require a reduction from a department or various departments OR increase of revenue. I will lean on council for this discussion.

Calculate Taxable Values:

Line 18	Certified Values	1,831,433,886	
Line 19	Current Values under Protest	137,022,741	
	Total	1,968,456,627	
Line 20	Current Tax Ceilings (Deferrals)	(289,188,792)	Extra Revenue
Line 21	Current Taxable value	1,679,267,835	
Line 23	Total CV of Taxable New Improv	(50,686,780)	Extra Revenue
Line 25	Adj Current Year Taxable value	1,628,581,055	

FY24 Tax rate	0.418058
Total Levy	6,808,413

Unaccounted Revenue	Total	M&O	I&S
Ceiling	1,208,977	898,264	310,713
New Improvements	211,900	157,441	54,459
Add'l revenue	1,420,877	1,055,705	365,173

I&S (Debt)
2,166,788

I&S Taxes to be Collected
2,114,969

Separate:

M&O	0.310615	5,058,617
I&S	0.107443	1,749,796
	0.418058	6,808,413

Change Here:

Tax rate: .418058

M&O	0.310615	6,114,322
I&S	0.107443	2,114,969
Tax Rate	0.418058	8,229,290

Tax rate: .408501

M&O	0.301058	5,926,196
I&S	0.107443	2,114,969
Tax Rate	0.408501	8,041,165

Tax rate: .398501

M&O	0.291058	5,729,350
I&S	0.107443	2,114,969
Tax Rate	0.398501	7,844,319

M&O Rates

Line 41	Current Voter Approval M&O rate	0.432004
Line 81	Voter Approval rate without an election	0.485058
Line 55	Current NNR rate	0.398501

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of La Marque	409-938-9205
Taxing Unit Name	Phone *(area code and number)*
1111 Bayou Road, La Marque, Texas 77568	cityoflamarque.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 1,807,058,979
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 232,102,817
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,574,956,162
4.	**Prior year total adopted tax rate.**		$ 0.418058 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 60,150,190	
	B. **Prior year values resulting from final court decisions:**	- $ 50,578,600	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 9,571,590
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 0	
	B. **Prior year disputed value:**	- $ 0	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 9,571,590

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,584,527,752
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 681,670 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 2,783,378 **C. Value loss.** Add A and B. [6]	$ 3,465,048
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 3,465,048
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 37,302,291
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,543,760,413
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 6,453,813
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 36,112
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 6,489,925
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 1,831,433,886 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 1,831,433,886

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 137,022,741	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 137,022,741
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 289,188,792
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 1,679,267,835
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 50,686,780
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 50,686,780
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 1,628,581,055
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.398501 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ ______ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.310615 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,584,527,752

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100.		$ 4,921,780
31.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.	+ $ 24,895	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 24,895	
	E. Add Line 30 to 31D.		$ 4,946,675
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 1,628,581,055
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.303741 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]		
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0		$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..........................	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023..	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year......................	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.303741 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 1,850,971	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.113655 /$100	
	C. Add Line 40B to Line 39.		$ 0.417396 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.432004 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	*Disaster Line 41 (D41):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 2,166,789 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,166,789
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 2,166,789
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] .... 98.62 % **B.** Enter the prior year actual collection rate. .... 100.60 % **C.** Enter the 2022 actual collection rate. .... 98.62 % **D.** Enter the 2021 actual collection rate. .... 106.80 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	98.62 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 2,197,109
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,679,267,835
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.130837 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.562841 /$100
D49.	*Disaster Line 49 (D49):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000 /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 1,853,438
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,679,267,835
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.110371 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.398501 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.398501 /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.562841 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.452470 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,679,267,835
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.452470 /$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.453420 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.453420 /$100
	D. Adopted Tax Rate	$ 0.418058 /$100
	E. Subtract D from C	$ 0.035362 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,547,555,203
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 547,246
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.441622 /$100
	B. Unused increment rate (Line 66)	$ 0.004705 /$100
	C. Subtract B from A	$ 0.436917 /$100
	D. Adopted Tax Rate	$ 0.461628 /$100
	E. Subtract D from C	$ -0.024711 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,388,155,920
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.477076 /$100
	B. Unused increment rate (Line 66)	$ 0.004705 /$100
	C. Subtract B from A	$ 0.472371 /$100
	D. Adopted Tax Rate	$ 0.477076 /$100
	E. Subtract D from C	$ -0.004705 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 1,165,093,005
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 547,246 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.032588 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.485058 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.303741 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,679,267,835
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.029774 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.130837 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.464352 /$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.418058 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §26.042(c)
[51] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 0.485058 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.398501 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate .... $ 0.485058 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. .... $ 0.464352 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [52]

print here LaTonya Dominick
Printed Name of Taxing Unit Representative

sign here LaTonya R Dominick
Taxing Unit Representative

August 2, 2024
Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

REVISED General Fund 08.19.2024

01 GENERAL FUND

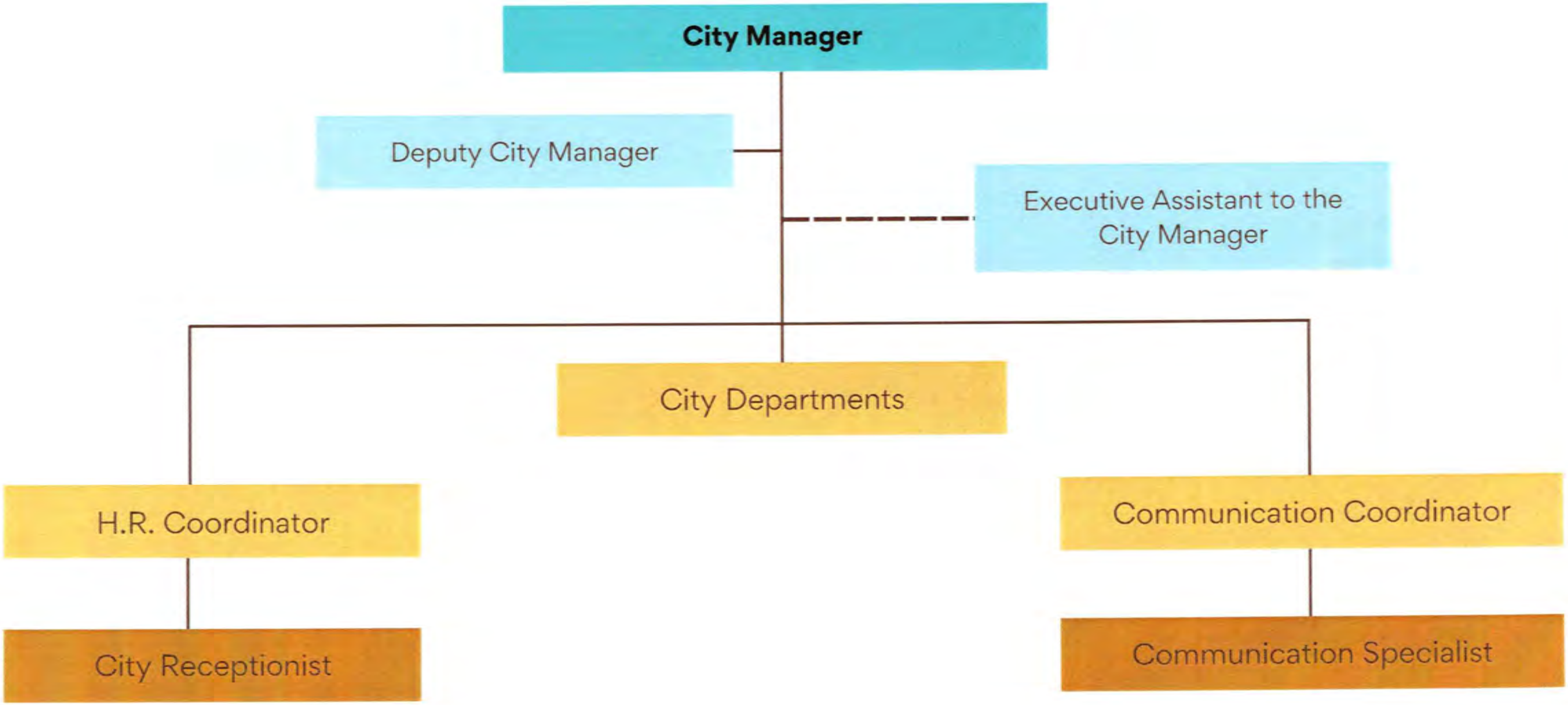
REVENUES

CATEGORIES	ACTUAL FY23	BUDGET FY24	ACTUAL FY24 (as of July 2024 or 83% of FY completed)	ESTIMATE FY24	PROPOSED FY25 $.418058	PROPOSED FY25 $.408501	PROPOSED FY25 $.398501	Cent decr from present tax rate 0.009557 Decr at .408501	Cent decr from present tax rate 0.019557 Decr at .398501
PROPERTY TAX	$ 4,917,326	$ 4,830,021	$ 5,292,620	$ 5,480,962	$ 6,294,322	$ 6,106,196	$ 5,909,230	$ 188,126	$ 385,092
SALES TAX	$ 5,440,218	$ 5,719,170	$ 3,612,175	$ 5,562,175	$ 5,967,355	$ 5,967,355	$ 5,967,355		
COURT FINES AND FEES	$ 386,219	$ 585,050	$ 424,781	$ 500,376	$ 651,311	$ 651,311	$ 651,311		
FIRE/EMS REVENUES AND FEES	$ 620,672	$ 961,000	$ 713,285	$ 772,151	$ 985,000	$ 985,000	$ 985,000		
FRANCHISE FEES	$ 894,118	$ 913,000	$ 594,540	$ 906,669	$ 974,575	$ 974,575	$ 974,575		
GRANTS/PROCEEDS	$ 7,254	$ 320,083	$ 145,590	$ 225,611	$ 204,306	$ 204,306	$ 204,306		
INTER/INTRA GOVERNMENTAL	$ 1,499,311	$ 1,220,179	$ 960,760	$ 1,220,179	$ 1,593,754	$ 1,593,754	$ 1,593,754		
LIBRARY FINES AND FEES	$ 7,729	$ 7,600	$ 6,626	$ 7,148	$ 7,600	$ 7,600	$ 7,600		
MISC REVENUES	$ 439,113	$ 480,800	$ 415,344	$ 572,875	$ 532,838	$ 532,838	$ 532,838		
MISC TAX	$ 117,346	$ 100,000	$ 80,107	$ 76,843	$ 108,000	$ 108,000	$ 108,000		
PARKS RECREATION FEES	$ 3,985	$ 1,500	$ 2,775	$ 3,675	$ 3,850	$ 3,850	$ 3,850		
PERMITS, LICENSES, FEES	$ 2,212,078	$ 2,403,050	$ 2,607,424	$ 2,981,888	$ 3,364,356	$ 3,364,356	$ 3,364,356		
01-00-00 TOTAL	$ 16,545,370	$ 17,541,453	$ 14,856,027	$ 18,310,552	$ 20,687,267	$ 20,499,141	$ 20,302,175		
					$ -	$ 188,126	$ 385,092		

EXPENDITURES

CATEGORIES	ACTUAL FY23	BUDGET FY24	ACTUAL FY24 (as of July 2024 or 83% of FY completed)	ESTIMATE FY24	PROPOSED FY25
01 ADMINISTRATION	$ 496,110	$ 909,908	$ 592,062	$ 700,755	$ 909,987
02 FINANCE/ACCOUNTING/TAX	$ 743,758	$ 708,741	$ 599,534	$ 574,166	$ 710,552
03 DEVELOPMENT SERVICES	$ 600,870	$ 730,040	$ 569,413	$ 648,536	$ 653,349
04 JUDICIAL	$ 341,305	$ 455,591	$ 342,332	$ 402,648	$ 418,774
05 POLICE	$ 5,319,406	$ 5,603,793	$ 5,348,287	$ 6,087,890	$ 6,153,950
06 FIRE	$ 3,602,587	$ 4,012,581	$ 4,080,539	$ 4,460,421	$ 4,494,830
07 CITY CLERK	$ 212,818	$ 349,892	$ 202,699	$ 251,831	$ 352,560
08 LIBRARY	$ 294,524	$ 344,901	$ 272,924	$ 327,417	$ 344,584
09 PARKS	$ 281,095	$ 292,372	$ 261,166	$ 277,982	$ 299,241
10 SHOP/SERVICE FACILITY	$ 208,089	$ 218,957	$ 164,998	$ 187,891	$ 201,465
12 PUBLIC WORKS	$ 818,384	$ 890,171	$ 979,975	$ 1,047,713	$ 1,000,585
13 IT	$ 502,938	$ 556,783	$ 450,766	$ 527,108	$ 714,040
15 ANIMAL CONTROL CONTRACTS	$ 60,135	$ 128,500	$ 185,670	$ 186,411	$ 133,500
16 EMERGENCY MANAGEMENT SRVCS.	$ 23,543	$ 29,610	$ 36,377	$ 39,725	$ 19,286
33 CODE COMPLIANCE	$ 310,697	$ 605,795	$ 310,996	$ 413,732	$ 662,316
99 FUND EXPENDITURES	$ 2,406,569	$ 2,466,305	$ 2,402,633	$ 2,733,487	$ 2,474,641
CAPITAL	$ -	$ 329,854	$ -	$ -	
01-00-00 TOTAL	$ 16,222,828	$ 18,633,794	$ 16,800,371	$ 18,867,713	$ 19,543,660
OPERATING REVENUES OVER(UNDER) EXPENDITURES			$ (1,944,344)	$ (557,161) (Estimated)	$ 1,143,607

City Manager's Office Organizational Chart



***Proposing Program Coordinator for FY25.**
If not accepted, proposing Event Committee Stipends.

***Name Change from Public Relations to Communications, reflecting industry standard.**

LA MARQUE
GATEWAY TO THE GULF

PROPOSED BUDGET FY 2025

01 GENERAL FUND

11 CITY MANAGER'S OFFICE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$164,751	$340,064	$296,511	$372,806
1011 PLAN 457 CONTRIBUTION	$9,923	$0	$0	$12,500
1012 PENSION REIMB-EMPLOYEE SHARE	$0	$10,805	$10,805	$10,805
1020 LONGEVITY	$0	$245	$0	$260
1030 EXTRA HELP	$0	$0	$0	$1,000
1035 CERTIFICATION PAY	$0	$0	$560	$600
1036 PHONE STIPEND	$0	$0	$0	$0
1040 OVERTIME	$0	$0	$0	$0
1060 PAYROLL TAXES	$14,200	$24,633	$14,415	$26,778
1065 RETIREMENT (TMRS)	$27,722	$47,526	$35,850	$55,929
1070 GROUP HEALTH INSURANCE	$6,980	$32,175	$0	$41,984
1075 WORKERS COMPENSATION	$440	$761	$451	$761
TOTAL PERSONNEL SERVICES	**$224,015**	**$456,209**	**$358,592**	**$523,423**
2010 OPERATING SUPPLIES	$5,852	$4,550	$7,000	$4,550
2019 POSTAGE	$7	$50	$0	$50
2020 FUEL SUPPLIES	$0	$0	$100	$100
2031 VEHICLE ALLOWANCE/RENTALS	$11,071	$12,000	$12,000	$0
2040 UNIFORM, MAINT AND SAFETY GEAR	$0	$0	$0	$0
2060 SMALL TOOLS	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0
TOTAL SUPPLIES	**$16,930**	**$16,600**	**$19,100**	**$4,700**
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$4,000	$0	$2,000
3040 REPAIR & MAINT--EQUIPMENT	$141	$250	$0	$250
3811 LA MARQUE 50TH ANNIVERSAY	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$141**	**$4,250**	**$0**	**$2,250**
4030 GENERAL INSURANCE	$0	$50	$0	$50
4040 PROFESSIONAL FEES	$28,415	$33,750	$15,000	$20,000
4041 CIVIL SERVICE, AND	$0	$0	$0	$0
4049 CEMETERY BOARD	$0	$0	$0	$0
4050 ADVERTISING AND PROMOTION	$1	$6,100	$0	$5,000
4060 SCHOOL AND TRAVEL	$8,681	$16,130	$8,000	$10,130
4060-CPMS CERT PUBLIC MGMT SCHOLARSHIP	$0	$0	$0	$0
4070-JUTNTH JUNETEENTH CELEBRATION	$0	$0	$0	$0
4071 SUBSCRIPTIONS	$5,549	$7,285	$5,390	$8,135
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$42,646**	**$63,315**	**$28,390**	**$43,315**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**
7011 CONTINGENCY-EMERGENCY	$0	$35,000	$0	$25,000

PROPOSED BUDGET FY 2025

01 GENERAL FUND

11 CITY MANAGER'S OFFICE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
7012-HURRIC HURRICANE HUDDLE	$0	$2,500	$0	$2,500
7014 INTERNSHIP PROG	$0	$51,571	$25,000	$50,000
TOTAL CAPITAL	**$0**	**$89,071**	**$25,000**	**$77,500**
TOTAL 11 CITY MANAGER'S OFFICE	**$283,732**	**$629,445**	**$431,082**	**$651,188**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-11 11 CITY MANAGER'S OFFICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$158,254	$164,751	$340,064	$296,511	$372,806	$0	$0	$0	$372,806
				$0	$371,606	$0	$0	$0	
1010 SALARY				$296,511	$0	$0	$0	$0	
BILINGUAL PAY GARCIA AND PRITCHETT				$0	$1,200	$0	$0	$0	
CITY MANAGER DEPUTY CITY MANAGER EXECUTIVE ASSISTANT PUBLIC RELATIONS (2)				$0	$0	$0	$0	$0	
PACKAGE: PROGRAM MANAGER				$0	$0	$0	$0	$0	
1011 PLAN 457 CONTRIBUTION	$3,249	$9,923	$0	$0	$12,500	$0	$0	$0	$12,500
				$0	$12,500	$0	$0	$0	
CESAR GARCIA				$0	$0	$0	$0	$0	
1012 PENSION REIMB-EMPLOYEE SHARE	$0	$0	$10,805	$10,805	$10,805	$0	$0	$0	$10,805
				$10,805	$10,805	$0	$0	$0	
CESAR GARCIA				$0	$0	$0	$0	$0	
1020 LONGEVITY	$0	$0	$245	$0	$260	$0	$0	$0	$260
1020 LONGEVITY				$0	$260	$0	$0	$0	
CESAR GARCUA JOSHUA PRICHETT				$0	$0	$0	$0	$0	
PACKAGE: PROGRAM MANAGER				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$19,350	$0	$0	$0	$1,000	$0	$0	$0	$1,000
1030 EXTRA HELP				$0	$1,000	$0	$0	$0	
1035 CERTIFICATION PAY	$96	$0	$0	$560	$600	$0	$0	$0	$600
1035 CERTIFICATION PAY				$560	$600	$0	$0	$0	
BI-LINGUAL CESAR GARCIA JB PRITCHETT				$0	$0	$0	$0	$0	
1036 PHONE STIPEND	$0	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$541	$0	$0	$0	$0	$0	$0	$0	$0
1060 PAYROLL TAXES	$15,966	$14,200	$24,633	$14,415	$26,778	$0	$0	$0	$26,778

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-11 11 CITY MANAGER'S OFFICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1060 PAYROLL TAXES				$14,415	$26,778	$0	$0	$0	
PACKAGE: PROGRAM MANAGER				$0	$0	$0	$0	$0	
1065 RETIREMENT (TMRS)	$27,158	$27,722	$47,526	$35,850	$55,929	$0	$0	$0	$55,929
1065 RETIREMENT (TMRS)				$35,850	$55,929	$0	$0	$0	
PACKAGE: PROGRAM MANAGER				$0	$0	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$6,914	$6,980	$32,175	$0	$41,984	$0	$0	$0	$41,984
AMOUNT PROVIDED BY MPERSONNEL				$0	$41,984	$0	$0	$0	
PACKAGE: PROGRAM MANAGER				$0	$0	$0	$0	$0	
1075 WORKERS COMPENSATION	$1,097	$440	$761	$451	$761	$0	$0	$0	$761
1075 WORKERS COMPENSATION				$451	$761	$0	$0	$0	
PERSONNEL SERVICES	$232,627	$224,015	$456,209	$358,592	$523,423	$0	$0	$0	$523,423
2010 OPERATING SUPPLIES	$7,448	$5,852	$4,550	$7,000	$4,550	$0	$0	$0	$4,550
BUSINESS CARDS-CITY MANAGER				$0	$200	$0	$0	$0	
LOGO LETTERHEAD & ENVELOPES				$0	$250	$0	$0	$0	
PACKAGE: PROGRAM MANAGER				$0	$0	$0	$0	$0	
PENS, FOLDERS, TABLETS, ETC.				$0	$400	$0	$0	$0	
REPLACEMENT FLAGS (U.S. AND TEXAS)				$0	$100	$0	$0	$0	
SUPPLIES ESTIMATE				$7,000	$3,600	$0	$0	$0	
2019 POSTAGE	$87	$7	$50	$0	$50	$0	$0	$0	$50
POSTAGE				$0	$50	$0	$0	$0	
2020 FUEL SUPPLIES	$82	$0	$0	$100	$100	$0	$0	$0	$100
EMERGENCIES				$100	$100	$0	$0	$0	
2031 VEHICLE ALLOWANCE/RENTALS	$8,509	$11,071	$12,000	$12,000	$0	$0	$0	$0	$0
2031 VEHICLE ALLOWANCE/RENTALS				$12,000	$0	$0	$0	$0	
2040 UNIFORM, MAINT AND SAFETY GEAR	$0	$0	$0	$0	$0	$0	$0	$0	$0
2060 SMALL TOOLS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0	$0	$0	$0	$0	$0
SUPPLIES	$16,126	$16,930	$16,600	$19,100	$4,700	$0	$0	$0	$4,700
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$0	$4,000	$0	$2,000	$0	$0	$0	$2,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-11 11 CITY MANAGER'S OFFICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
FURNITURE				$0	$2,000	$0	$0	$0	
3040 REPAIR & MAINT--EQUIPMENT	$0	$141	$250	$0	$250	$0	$0	$0	$250
REPAIR & MAINT--EQUIPMENT				$0	$250	$0	$0	$0	
3811 LA MARQUE 50TH ANNIVERSAY	$0	$0	$0	$0	$0	$0	$0	$0	$0
REPAIRS AND MAINTENANCE	$0	$141	$4,250	$0	$2,250	$0	$0	$0	$2,250
4030 GENERAL INSURANCE	$0	$0	$50	$0	$50	$0	$0	$0	$50
BONDS ON CASH HANDLING OFFICIAL				$0	$50	$0	$0	$0	
4040 PROFESSIONAL FEES	$57,373	$28,415	$33,750	$15,000	$20,000	$0	$0	$0	$20,000
PROFESSIONAL FEES ESTIMATE				$15,000	$0	$0	$0	$0	
SPECIAL CONSULTANT (MARSH DARCY)				$0	$20,000	$0	$0	$0	
4041 CIVIL SERVICE, AND	$0	$0	$0	$0	$0	$0	$0	$0	$0
4049 CEMETERY BOARD	$0	$0	$0	$0	$0	$0	$0	$0	$0
4050 ADVERTISING AND PROMOTION	$866	$1	$6,100	$0	$5,000	$0	$0	$0	$5,000
ADVERTISING NOT SPECIFIC TO A DEPARTMENT				$0	$5,000	$0	$0	$0	
4060 SCHOOL AND TRAVEL	$11,502	$8,681	$16,130	$8,000	$10,130	$0	$0	$0	$10,130

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-11 11 CITY MANAGER'S OFFICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
				$0	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$200	$0	$0	$0	
CHAMBER LUNCHEON-HURRICANE PREPAREDNESS				$0	$100	$0	$0	$0	
CHAMBER LUNCHEON-STATE OF THE CITY				$0	$400	$0	$0	$0	
CHAMBER-ANNUAL BANQUET				$0	$1,400	$0	$0	$0	
CHAMBER-LEGISLATIVE LUNCHEON				$0	$200	$0	$0	$0	
CHAMBER-TASTE OF THE TOWN				$0	$200	$0	$0	$0	
ICMA CONFERENCE				$0	$2,500	$0	$0	$0	
LEADERSHIP MAINLAND (2 EMPLOYEES)				$0	$850	$0	$0	$0	
LEADERSHIP MAINLAND HOST LUNCH				$0	$160	$0	$0	$0	
MONTHLY CITY MANAGER MEETINGS				$0	$120	$0	$0	$0	
NRPA ANNUAL CONFERENCE				$0	$1,000	$0	$0	$0	
TEXAS CITY MANAGEMENT ASSOC ANNUAL CONF				$0	$1,000	$0	$0	$0	
TML ANNUAL CONFERENCE				$0	$2,000	$0	$0	$0	
TRAVEL TRAINING ESTIMATE				$8,000	$0	$0	$0	$0	
4060-CPMS CERT PUBLIC MGMT SCHOLARSHIP	$0	$0	$0	$0	$0	$0	$0	$0	$0
4070-JUTNTH JUNETEENTH CELEBRATION	$0	$0	$0	$0	$0	$0	$0	$0	$0
4071 SUBSCRIPTIONS	$11,298	$5,549	$7,285	$5,390	$8,135	$0	$0	$0	$8,135

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-11 11 CITY MANAGER'S OFFICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
ADOBE PRO SUBSCRIPTION				$0	$500	$0	$0	$0	
ERCOT ANNUAL DUES				$0	$100	$0	$0	$0	
GALV. DAILY NEWS				$0	$240	$0	$0	$0	
GREATER GULF COAST PARKS AND RECREATION DIRECTOR'S ASSOCIATION				$0	$70	$0	$0	$0	
GULF COAST COALITION OF CITIES DUES				$0	$1,000	$0	$0	$0	
HGAC CITY MEMBERSHIP				$0	$700	$0	$0	$0	
LOCAL GOV'T CODE 2018-ONLY EVEN NUMBERED YEARS				$0	$150	$0	$0	$0	
LOCAL GOV'T CODE-ONLY EVEN NUMBERED YEARS				$0	$150	$0	$0	$0	
ROTARY-ANNUAL DUES				$0	$750	$0	$0	$0	
SUBSCRIPTIONS ESTIMATE				$5,390	$2,000	$0	$0	$0	
TEXAS CITY MANAGEMENT ASSOC. - REGION 6				$0	$50	$0	$0	$0	
TEXAS CITY MANAGEMENT ASSOC. - STATE				$0	$375	$0	$0	$0	
TML CITY MEMBERSHIP/TOWN & CITY MAGAZINE				$0	$2,000	$0	$0	$0	
TX WOMEN LEADING GOVERNMENT DUES				$0	$50	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$81,039	$42,646	$63,315	$28,390	$43,315	$0	$0	$0	$43,315
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$97	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$97	$0	$0	$0	$0	$0	$0	$0	$0
7011 CONTINGENCY-EMERGENCY	$0	$0	$35,000	$0	$25,000	$0	$0	$0	$25,000
CONTINGENCY-EMERGENCY				$0	$25,000	$0	$0	$0	
7012-HURRIC HURRICANE HUDDLE	$0	$0	$2,500	$0	$2,500	$0	$0	$0	$2,500
HURRIC - HURRICANE HUDDLE				$0	$2,500	$0	$0	$0	
7014 INTERNSHIP PROG	$399	$0	$51,571	$25,000	$50,000	$0	$0	$0	$50,000
COLLEGE INTERN PROGRAM				$0	$25,000	$0	$0	$0	
HIGH SCHOOL INTERNSHIP PROGRAM				$25,000	$25,000	$0	$0	$0	
CAPITAL	$399	$0	$89,071	$25,000	$77,500	$0	$0	$0	$77,500
TOTAL 01-01-11 11 CITY MANAGER'S OFFICE	$330,288	$283,732	$629,445	$431,082	$651,188	$0	$0	$0	$651,188

PROPOSED BUDGET FY 2025

01 GENERAL FUND

13 CITY COUNCIL

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
2010 MISC ADMIN EXPENSES	$1,163	$30,000	$4,675	$5,000
2010-DISTA OPERATING SUPPLIES	$0	$0	$4,180	$3,000
2010-DISTB OPERATING SUPPLIES	$0	$0	$1,037	$3,000
2010-DISTC OPERATING SUPPLIES	$0	$0	$731	$3,000
2010-DISTD OPERATING SUPPLIES	$0	$0	$850	$3,000
2010-MAYOR OPERATING SUPPLIES	$0	$0	$1,468	$3,000
2011 WAL-MART $5,000 DONATION	$0	$0	$0	$0
2012 CREDIT FROM 01-2407 - OFFSET	$0	$0	$0	$0
2031 RENTALS	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0
TOTAL SUPPLIES	**$1,163**	**$30,000**	**$12,941**	**$20,000**
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$0**	**$0**	**$0**	**$0**
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$0	$0	$0	$0
4041 YOUTH AT RISK	$0	$0	$0	$0
4042 A D A	$0	$0	$0	$0
4043 D A R E	$0	$0	$0	$0
4044 LMQ AID & GUIDANCE	$0	$0	$0	$0
4045 BOYS AND GIRLS CLUB	$0	$0	$0	$0
4046 LAND USE PLAN	$0	$0	$0	$0
4050 ADVERTISING AND PROMOTION	$0	$10,000	$0	$12,500
4060 SCHOOL AND TRAVEL	$8,301	$15,000	$777	$15,000
4060-DISTA CONV., SCHOOL AND TRAVEL	$0	$0	$2,495	$5,000
4060-DISTB CONV., SCHOOL AND TRAVEL	$0	$0	$1,037	$5,000
4060-DISTC CONV., SCHOOL AND TRAVEL	$0	$0	$731	$5,000
4060-DISTD CONV., SCHOOL AND TRAVEL	$0	$0	$850	$5,000
4060-MAYOR CONV., SCHOOL AND TRAVEL	$0	$0	$1,469	$5,000
4065 COUNCIL EXPENSES	$5,732	$4,000	$5,220	$4,000
4071 SUBSCRIPTIONS	$0	$250	$821	$1,750
TOTAL SERVICES	**$14,032**	**$29,250**	**$13,400**	**$58,250**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**
7010 CONTINGENCY - EMERGENCY	$0	$0	$0	$0
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
TOTAL 13 CITY COUNCIL	**$15,195**	**$59,250**	**$26,341**	**$78,250**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-13 13 CITY COUNCIL

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2010 MISC ADMIN EXPENSES	$3,950	$1,163	$30,000	$4,675	$5,000	$0	$0	$0	$5,000
MISC ADMIN EXPENSES				$4,675	$5,000	$0	$0	$0	
2010-DISTA OPERATING SUPPLIES	$3,537	$0	$0	$4,180	$3,000	$0	$0	$0	$3,000
DISTA - OPERATING SUPPLIES				$4,180	$3,000	$0	$0	$0	
2010-DISTB OPERATING SUPPLIES	$1,226	$0	$0	$1,037	$3,000	$0	$0	$0	$3,000
DISTB - OPERATING SUPPLIES				$1,037	$3,000	$0	$0	$0	
2010-DISTC OPERATING SUPPLIES	$55	$0	$0	$731	$3,000	$0	$0	$0	$3,000
DISTC - OPERATING SUPPLIES				$731	$3,000	$0	$0	$0	
2010-DISTD OPERATING SUPPLIES	$569	$0	$0	$850	$3,000	$0	$0	$0	$3,000
DISTD - OPERATING SUPPLIES				$850	$3,000	$0	$0	$0	
2010-MAYOR OPERATING SUPPLIES	$55	$0	$0	$1,468	$3,000	$0	$0	$0	$3,000
MAYOR - OPERATING SUPPLIES				$1,468	$3,000	$0	$0	$0	
2011 WAL-MART $5,000 DONATION	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
2012 CREDIT FROM 01-2407 - OFFSET	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
2031 RENTALS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
SUPPLIES	$9,393	$1,163	$30,000	$12,941	$20,000	$0	$0	$0	$20,000
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
REPAIRS AND MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4040 PROFESSIONAL FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4041 YOUTH AT RISK	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4042 A D A	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-13 13 CITY COUNCIL

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4043 D A R E	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4044 LMQ AID & GUIDANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4045 BOYS AND GIRLS CLUB	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4046 LAND USE PLAN	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4050 ADVERTISING AND PROMOTION	$0	$0	$10,000	$0	$12,500	$0	$0	$0	$12,500
COUNCIL ASSOCIATIONS, TABLES AND EVENTS FOR ATTENDANCE				$0	$10,000	$0	$0	$0	
QUARTERLY UPDATES				$0	$2,500	$0	$0	$0	
4060 SCHOOL AND TRAVEL	$0	$8,301	$15,000	$777	$15,000	$0	$0	$0	$15,000
BUDGET - BASE CORRECTIONS				$777	$15,000	$0	$0	$0	
4060-DISTA CONV., SCHOOL AND TRAVEL	$1,602	$0	$0	$2,495	$5,000	$0	$0	$0	$5,000
DISTA - CONV., SCHOOL AND TRAVEL				$2,495	$5,000	$0	$0	$0	
4060-DISTB CONV., SCHOOL AND TRAVEL	$2,631	$0	$0	$1,037	$5,000	$0	$0	$0	$5,000
DISTB - CONV., SCHOOL AND TRAVEL				$1,037	$5,000	$0	$0	$0	
4060-DISTC CONV., SCHOOL AND TRAVEL	$1,002	$0	$0	$731	$5,000	$0	$0	$0	$5,000
DISTC - CONV., SCHOOL AND TRAVEL				$731	$5,000	$0	$0	$0	
4060-DISTD CONV., SCHOOL AND TRAVEL	$0	$0	$0	$850	$5,000	$0	$0	$0	$5,000
DISTD - CONV., SCHOOL AND TRAVEL				$850	$5,000	$0	$0	$0	
4060-MAYOR CONV., SCHOOL AND TRAVEL	$0	$0	$0	$1,469	$5,000	$0	$0	$0	$5,000
MAYOR - CONV., SCHOOL AND TRAVEL				$1,469	$5,000	$0	$0	$0	
4065 COUNCIL EXPENSES	$4,315	$5,732	$4,000	$5,220	$4,000	$0	$0	$0	$4,000
COUNCIL EXPENSES				$5,220	$4,000	$0	$0	$0	
4071 SUBSCRIPTIONS	$205	$0	$250	$821	$1,750	$0	$0	$0	$1,750
MEMBERSHIP TO COUNCIL/CITY ORGANIZATIONS: HOUSTON GALVESTON AREA COUNCIL, GALVESTON COUNTY MAYOR & COUNCILS ASSOCIATION,				$821	$1,750	$0	$0	$0	
SERVICES	$9,755	$14,032	$29,250	$13,400	$58,250	$0	$0	$0	$58,250
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0

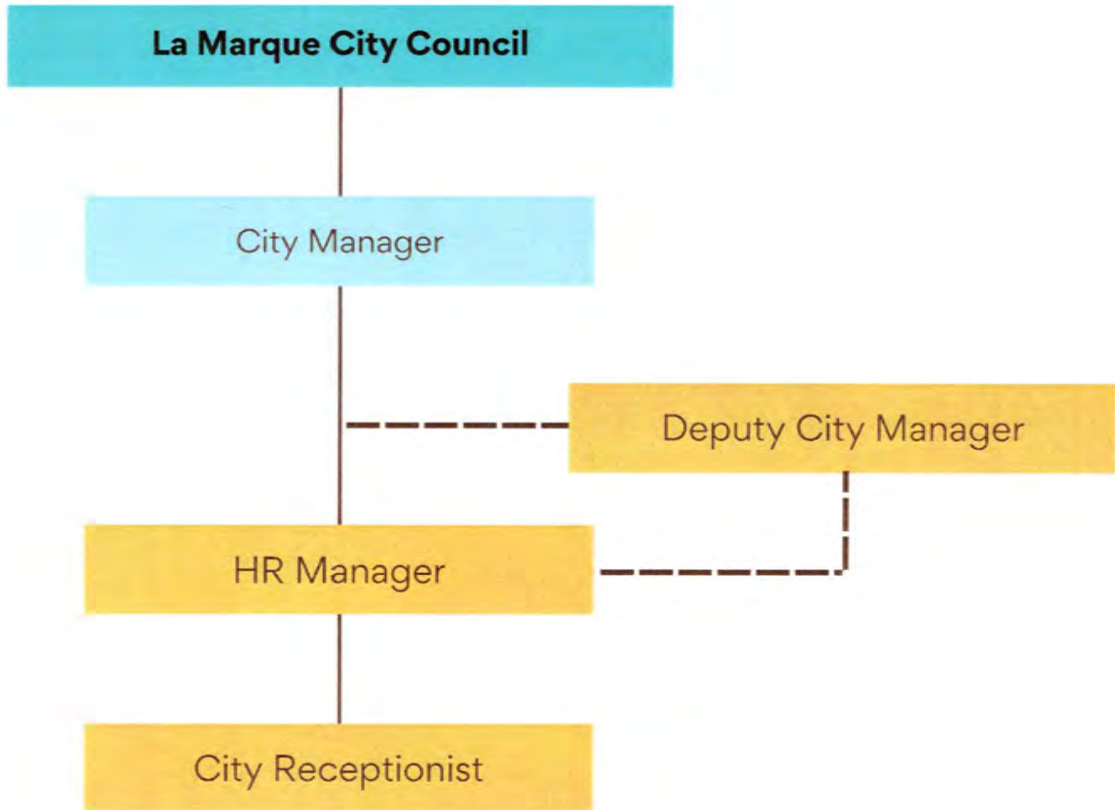
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-13 13 CITY COUNCIL

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
5020 UTILITIES	$221	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
UTILITIES	$221	$0	$0	$0	$0	$0	$0	$0	$0
7010 CONTINGENCY - EMERGENCY	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-01-13 13 CITY COUNCIL	$19,368	$15,195	$59,250	$26,341	$78,250	$0	$0	$0	$78,250

Human Resources Organizational Chart



*Proposed HR Clerk for FY 25

PROPOSED BUDGET FY 2025

01 GENERAL FUND

14 HR

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$126,505	$131,609	$134,260	$102,648
1020 LONGEVITY	$906	$155	$120	$0
1030 EXTRA HELP	$0	$0	$0	$0
1036 PHONE STIPEND	$366	$1,080	$0	$500
1040 OVERTIME	$53	$0	$0	$0
1060 PAYROLL TAXES	$9,885	$10,163	$9,800	$8,366
1065 RETIREMENT (TMRS)	$18,288	$19,613	$18,000	$14,370
1070 GROUP HEALTH INSURANCE	$9,722	$16,761	$9,500	$13,153
1075 WORKERS COMPENSATION	$345	$332	$330	$332
TOTAL PERSONNEL SERVICES	**$166,070**	**$179,713**	**$172,010**	**$139,369**
2010 OPERATING SUPPLIES	$9,659	$5,450	$6,000	$6,400
2019 POSTAGE	$32	$50	$50	$50
2031 RENTALS	$0	$500	$0	$0
2040 UNIFORM, MAINT. & SAFETY GEAR	$0	$300	$0	$0
TOTAL SUPPLIES	**$9,691**	**$6,300**	**$6,050**	**$6,450**
3040 R & M EQUIPMENT	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$0**	**$0**	**$0**	**$0**
4025 RECRUITMENT	$14,824	$11,500	$8,900	$8,900
4040 PROFESSIONAL FEES	$1,521	$9,750	$2,000	$9,750
4050 LEGAL ADVERTISING	$0	$0	$0	$0
4051 CIVIL SERVICE	$4,995	$6,000	$2,640	$10,680
4060 CONV., SCHOOL AND TRAVEL	$82	$7,300	$200	$4,800
4071 DUES, SUBSCRIPTIONS & BOOKS	$0	$650	$0	$600
TOTAL SERVICES	**$21,422**	**$35,200**	**$13,740**	**$34,730**
TOTAL 14 HR	**$197,183**	**$221,213**	**$191,800**	**$180,549**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-14 14 HR

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$109,116	$126,505	$131,609	$134,260	$102,648	$0	$0	$0	$102,648
HR MANAGER CITY RECEPTIONIST				$134,260	$102,648	$0	$0	$0	
PACKAGE: HR CLERK				$0	$0	$0	$0	$0	
1020 LONGEVITY	$834	$906	$155	$120	$0	$0	$0	$0	$0
1020 LONGEVITY				$120	$0	$0	$0	$0	
1030 EXTRA HELP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1030 EXTRA HELP				$0	$0	$0	$0	$0	
1036 PHONE STIPEND	$1,086	$366	$1,080	$0	$500	$0	$0	$0	$500
AMOUNT PROVIDED BY MPERSONNEL				$0	$500	$0	$0	$0	
1040 OVERTIME	$0	$53	$0	$0	$0	$0	$0	$0	$0
1060 PAYROLL TAXES	$9,170	$9,885	$10,163	$9,800	$8,366	$0	$0	$0	$8,366
1060 PAYROLL TAXES				$9,800	$8,366	$0	$0	$0	
1065 RETIREMENT (TMRS)	$16,035	$18,288	$19,613	$18,000	$14,370	$0	$0	$0	$14,370
1065 RETIREMENT (TMRS)				$18,000	$14,370	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$13,084	$9,722	$16,761	$9,500	$13,153	$0	$0	$0	$13,153
1070 GROUP HEALTH INSURANCE				$9,500	$13,153	$0	$0	$0	
1075 WORKERS COMPENSATION	$300	$345	$332	$330	$332	$0	$0	$0	$332
1075 WORKERS COMPENSATION				$330	$332	$0	$0	$0	
PERSONNEL SERVICES	$149,626	$166,070	$179,713	$172,010	$139,369	$0	$0	$0	$139,369
2010 OPERATING SUPPLIES	$12,080	$9,659	$5,450	$6,000	$6,400	$0	$0	$0	$6,400
RETIREE'S GIFTS				$0	$1,000	$0	$0	$0	
EMPLOYEE RECOGNITION PROGRAM				$0	$1,350	$0	$0	$0	
EMPOLIYEE APPRECIATION - CHRISTMAS CELEBRATION				$0	$3,550	$0	$0	$0	
SUPPLIES ESTIMATE				$6,000	$500	$0	$0	$0	
2019 POSTAGE	$22	$32	$50	$50	$50	$0	$0	$0	$50
POSTAGE				$50	$50	$0	$0	$0	
2031 RENTALS	$1,481	$0	$500	$0	$0	$0	$0	$0	$0
2040 UNIFORM, MAINT. & SAFETY GEAR	$0	$0	$300	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-14 14 HR

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
SUPPLIES	$13,583	$9,691	$6,300	$6,050	$6,450	$0	$0	$0	$6,450
3040 R & M EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
REPAIRS AND MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4025 RECRUITMENT	$14,223	$14,824	$11,500	$8,900	$8,900	$0	$0	$0	$8,900
BACKGROUND CHECK/ EDUCATION-INTEGRITY				$0	$1,600	$0	$0	$0	
DRUG TESTING/PHYSICAL				$0	$3,600	$0	$0	$0	
FIT FOR DUTY/PHYSICAL/DURG SCREEN (FIRE-ENMS)				$0	$2,700	$0	$0	$0	
RECRUITMENT ESTIMATE				$8,900	$1,000	$0	$0	$0	
4040 PROFESSIONAL FEES	$8,488	$1,521	$9,750	$2,000	$9,750	$0	$0	$0	$9,750
AFTER HOUR DURG TESTING				$0	$5,000	$0	$0	$0	
DRUG TESTING FOR ON THE JOB INJIURY				$0	$1,000	$0	$0	$0	
PROFESSIONAL FEES ESTIMATE				$2,000	$3,150	$0	$0	$0	
RANDOM DRUG TEST FOR SAFETY SENSITIVE EMPLOYEES				$0	$600	$0	$0	$0	
4050 LEGAL ADVERTISING	$0	$0	$0	$0	$0	$0	$0	$0	$0
4051 CIVIL SERVICE	$3,678	$4,995	$6,000	$2,640	$10,680	$0	$0	$0	$10,680
CIVIL SERVICE ESTIMATE				$2,640	$0	$0	$0	$0	
CIVIL SERVICE EXAMS				$0	$10,680	$0	$0	$0	
SOCIAL MEDIA COST FOR JOB POSTINGS				$0	$0	$0	$0	$0	
4060 CONV., SCHOOL AND TRAVEL	$2,167	$82	$7,300	$200	$4,800	$0	$0	$0	$4,800

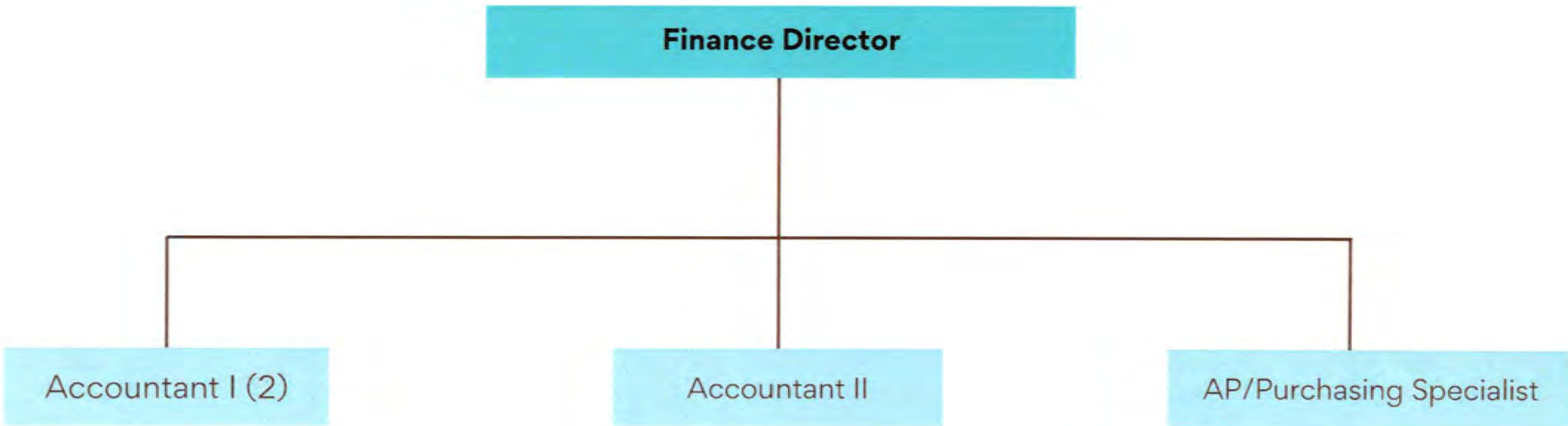
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	01 ADMINISTRATION	01-01-14 14 HR

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BUDGET - BASE CORRECTIONS				$0	($1,600)	$0	$0	$0	
COMMISSIONERS TRAINING				$0	$1,000	$0	$0	$0	
FD CUT				$0	($1,000)	$0	$0	$0	
FD CUT TRAININGS FOR HR				$0	($1,500)	$0	$0	$0	
TMHRA ANNUAL CONFERENCE				$0	$3,500	$0	$0	$0	
TMHRA REGIONAL SEMINARS-LM HOST LUNCHEONS				$0	$1,500	$0	$0	$0	
TRAINING RECEPTION SUPPLIES				$0	$200	$0	$0	$0	
TRAININGIUPDATES FOR HR RELATED COURSES				$0	$2,500	$0	$0	$0	
TRAVEL ESTIMATE				$200	$200	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$371	$0	$650	$0	$600	$0	$0	$0	$600
CIVIL SERVICE UPDATES				$0	$300	$0	$0	$0	
MEMBERSHIP DUES FOR TEXAS MUNICIPAL HR ASSOCIATION				$0	$300	$0	$0	$0	
SERVICES	$28,927	$21,422	$35,200	$13,740	$34,730	$0	$0	$0	$34,730
TOTAL 01-01-14 14 HR	$192,136	$197,183	$221,213	$191,800	$180,549	$0	$0	$0	$180,549

Finance Organizational Chart



*Proposing Budget Analyst/Coordinator for FY25.

LA MARQUE
GATEWAY TO THE GULF

PROPOSED BUDGET FY 2025

01 GENERAL FUND

20 FINANCE/ACCOUNTING/TAX

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$321,665	$342,914	$271,500	$302,687
1011 PLAN 457 CONTRIBUTION	$10,530	$0	$0	$0
1020 LONGEVITY	$1,212	$1,015	$1,212	$450
1030 EXTRA HELP	$2,778	$0	$0	$0
1036 PHONE STIPEND	$996	$1,080	$997	$1,080
1040 OVERTIME	$349	$0	$0	$0
1060 PAYROLL TAXES	$25,972	$32,131	$22,637	$24,046
1065 RETIREMENT (TMRS)	$56,567	$61,993	$49,452	$45,236
1070 GROUP HEALTH INSURANCE	$25,765	$50,282	$26,802	$34,500
1075 WORKERS COMPENSATION	$867	$1,184	$766	$1,218
TOTAL PERSONNEL SERVICES	**$446,701**	**$490,599**	**$373,366**	**$409,217**
2010 OPERATING SUPPLIES	$13,288	$11,305	$5,000	$9,745
2011 ENVELOPE MAILINGS	$0	$0	$0	$0
2019 POSTAGE	$1,476	$1,500	$1,500	$1,500
2020 FUEL SUPPLIES	$191	$0	$500	$200
2031 RENTALS	$928	$750	$750	$750
2040 UNIFORM, MAINT. & SAFETY GEAR	$162	$200	$0	$600
2060 SMALL TOOLS	$0	$350	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$7,154	$5,000	$4,500	$2,500
TOTAL SUPPLIES	**$23,201**	**$19,105**	**$12,250**	**$15,295**
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$400	$0	$400
3030 REPAIR & MAINT-MOTOR VEHICLES	$0	$0	$0	$0
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$0**	**$400**	**$0**	**$400**
4030 GENERAL INSURANCE	$0	$150	$150	$150
4040 PROFESSIONAL FEES	$190,503	$42,990	$110,014	$70,500
4050 ADVERTISING	$0	$0	$0	$200
4060 SCHOOL AND TRAVEL	$218	$10,100	$0	$14,300
4071 SUBSCRIPTIONS	$890	$3,382	$0	$25,990
TOTAL SERVICES	**$191,610**	**$56,622**	**$110,164**	**$111,140**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0
7040 EQUIPMENT	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
TOTAL 20 FINANCE/ACCOUNTING/TAX	**$661,512**	**$566,726**	**$495,780**	**$536,052**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	02 FINANCE/ACCOUNTING/TAX	01-02-20 20 FINANCE/ACCOUNTING/TAX

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$201,135	$321,665	$342,914	$271,500	$302,687	$0	$0	$0	$302,687
AMOUNT PROVIDED BY MPERSONNEL				$271,500	$302,562	$0	$0	$0	
FINANCE DIRECTOR ACCOUNTANT I ACCOUNTANT II (2) ACCOUNTS PAYABLE/PURCHASING SPECIALIST				$0	$0	$0	$0	$0	
TURKEY MONEY				$0	$125	$0	$0	$0	
1011 PLAN 457 CONTRIBUTION	$4,515	$10,530	$0	$0	$0	$0	$0	$0	$0
1020 LONGEVITY	$1,098	$1,212	$1,015	$1,212	$450	$0	$0	$0	$450
1020 LONGEVITY				$1,212	$450	$0	$0	$0	
BONSIGNORE DEBORAH GALICIA VIRGINIA LAURIE HOLLY				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$1,440	$2,778	$0	$0	$0	$0	$0	$0	$0
1036 PHONE STIPEND	$1,086	$996	$1,080	$997	$1,080	$0	$0	$0	$1,080
1036 PHONE STIPEND				$997	$1,080	$0	$0	$0	
1040 OVERTIME	$2,685	$349	$0	$0	$0	$0	$0	$0	$0
				$0	$0	$0	$0	$0	
1060 PAYROLL TAXES	$17,150	$25,972	$32,131	$22,637	$24,046	$0	$0	$0	$24,046
1060 PAYROLL TAXES				$22,637	$24,046	$0	$0	$0	
1065 RETIREMENT (TMRS)	$33,787	$56,567	$61,993	$49,452	$45,236	$0	$0	$0	$45,236
1065 RETIREMENT (TMRS)				$49,452	$45,236	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$21,497	$25,765	$50,282	$26,802	$34,500	$0	$0	$0	$34,500
1070 GROUP HEALTH INSURANCE				$26,802	$34,500	$0	$0	$0	
1075 WORKERS COMPENSATION	$552	$867	$1,184	$766	$1,218	$0	$0	$0	$1,218
1075 WORKERS COMPENSATION				$766	$1,218	$0	$0	$0	
PERSONNEL SERVICES	$284,945	$446,701	$490,599	$373,366	$409,217	$0	$0	$0	$409,217
2010 OPERATING SUPPLIES	$2,859	$13,288	$11,305	$5,000	$9,745	$0	$0	$0	$9,745

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	02 FINANCE/ACCOUNTING/TAX	01-02-20 20 FINANCE/ACCOUNTING/TAX

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BASE				$0	$3,500	$0	$0	$0	
BUDGET AWARD (FY25)				$0	$345	$0	$0	$0	
BUDGET DOCUMENTS (BUDGET BOOKS PRINTING)				$0	$1,600	$0	$0	$0	
CAFR				$0	$1,000	$0	$0	$0	
CAFR AWARD				$0	$1,000	$0	$0	$0	
PRINTING OF VARIOUS POLICIES				$0	$500	$0	$0	$0	
SUPPLIES ESTIMATE				$5,000	$1,800	$0	$0	$0	
2011 ENVELOPE MAILINGS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2019 POSTAGE	$1,511	$1,476	$1,500	$1,500	$1,500	$0	$0	$0	$1,500
POSTAGE				$1,500	$1,500	$0	$0	$0	
2020 FUEL SUPPLIES	$0	$191	$0	$500	$200	$0	$0	$0	$200
FUEL SUPPLIES				$500	$200	$0	$0	$0	
2031 RENTALS	$1,848	$928	$750	$750	$750	$0	$0	$0	$750
RENTALS				$750	$750	$0	$0	$0	
2040 UNIFORM, MAINT. & SAFETY GEAR	$0	$162	$200	$0	$600	$0	$0	$0	$600
CITY SHIRTS FOR 5				$0	$600	$0	$0	$0	
2060 SMALL TOOLS	$0	$0	$350	$0	$0	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$4,357	$7,154	$5,000	$4,500	$2,500	$0	$0	$0	$2,500
JANITORIAL SUPPLIES & MAINT.				$4,500	$2,500	$0	$0	$0	
SUPPLIES	$10,575	$23,201	$19,105	$12,250	$15,295	$0	$0	$0	$15,295
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$0	$400	$0	$400	$0	$0	$0	$400
PEST CONTROL				$0	$190	$0	$0	$0	
QUARTERLY AC MAINTENANCE				$0	$210	$0	$0	$0	
3030 REPAIR & MAINT-MOTOR VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
REPAIRS AND MAINTENANCE	$0	$0	$400	$0	$400	$0	$0	$0	$400
4030 GENERAL INSURANCE	$43	$0	$150	$150	$150	$0	$0	$0	$150
BONDS-STAFF				$150	$150	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	02 FINANCE/ACCOUNTING/TAX	01-02-20 20 FINANCE/ACCOUNTING/TAX

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4040 PROFESSIONAL FEES	$52,217	$190,503	$42,990	$110,014	$70,500	$0	$0	$0	$70,500
CLEAR REC				$0	$2,000	$0	$0	$0	
DEBTBOOK				$0	$5,000	$0	$0	$0	
FEE FOR COA				$0	$1,000	$0	$0	$0	
FEE FOR GFOA BUDGET AWARD				$0	$500	$0	$0	$0	
GCAD PROPERTY TAX PREPARATION				$0	$1,000	$0	$0	$0	
HDL-SALES TAX RESEARCH				$0	$4,000	$0	$0	$0	
IGM GRAVITY-PRODUCTION OF BUDGET BOOK				$0	$24,000	$0	$0	$0	
PROFESSIONAL SERVICE ESTIMATE				$110,014	$0	$0	$0	$0	
SUPPORT CALLS(OPENGOVE STW)				$0	$8,000	$0	$0	$0	
TAN BEATTY -CONSULTING SERVICES				$0	$25,000	$0	$0	$0	
4050 ADVERTISING	$0	$0	$0	$0	$200	$0	$0	$0	$200
BUSINESS CARDS- FINANCE DIRECTOR				$0	$200	$0	$0	$0	
4060 SCHOOL AND TRAVEL	$2,780	$218	$10,100	$0	$14,300	$0	$0	$0	$14,300
ACCOUNTANT I GFOA - CGFO				$0	$1,000	$0	$0	$0	
AP / PURCHASING SPECIALIST GFOA - CGFO				$0	$1,000	$0	$0	$0	
CPM FINANCE DIRECTOR				$0	$3,700	$0	$0	$0	
GFOA CONFERENCES (2)				$0	$2,400	$0	$0	$0	
GFOA TRAININGS FOR FINANCE STAFF				$0	$5,000	$0	$0	$0	
PUBLIC FUNDS INVESTMENT ACT TRAINING (2)				$0	$1,200	$0	$0	$0	
4071 SUBSCRIPTIONS	$1,562	$890	$3,382	$0	$25,990	$0	$0	$0	$25,990
BUYBOARD MEMBERSHIP				$0	$320	$0	$0	$0	
GFOA NATIONAL MEMBERSHIP				$0	$190	$0	$0	$0	
GFOAT MEMBERSHIP (2)				$0	$480	$0	$0	$0	
GULF COAST GFOA REGIOAL MEMBERSHIP (4)				$0	$400	$0	$0	$0	
SAM'S CLUB MEMBERSHIP CITYWIDE				$0	$600	$0	$0	$0	
STW YEARLY MEMBERSHIP				$0	$24,000	$0	$0	$0	
SERVICES	$56,603	$191,610	$56,622	$110,164	$111,140	$0	$0	$0	$111,140
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$111	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	02 FINANCE/ACCOUNTING/TAX	01-02-20 20 FINANCE/ACCOUNTING/TAX

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
UTILITIES	$111	$0	$0	$0	$0	$0	$0	$0	$0
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-02-20 20 FINANCE/ACCOUNTING/TAX	$352,233	$661,512	$566,726	$495,780	$536,052	$0	$0	$0	$536,052

PROPOSED BUDGET FY 2025

01 GENERAL FUND

22 INDEPENDENT AUDIT FEES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
4040 INDEPENDENT AUDIT FEES	$25,800	$81,995	$0	$109,500
TOTAL SERVICES	**$25,800**	**$81,995**	**$0**	**$109,500**
TOTAL 22 INDEPENDENT AUDIT FEES	**$25,800**	**$81,995**	**$0**	**$109,500**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	02 FINANCE/ACCOUNTING/TAX	01-02-22 22 INDEPENDENT AUDIT FEES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4040 INDEPENDENT AUDIT FEES	$48,619	$25,800	$81,995	$0	$109,500	$0	$0	$0	$109,500
ANNUAL AUDIT-BROOKS WATSON(INCLUDES SINGLE AUDIT)				$0	$65,000	$0	$0	$0	
ARBITRAGE COMPLIANCE				$0	$3,000	$0	$0	$0	
BURTON ACCOUNTING				$0	$25,000	$0	$0	$0	
GASB 73 AND GASB 75 COMPLIANCE				$0	$6,500	$0	$0	$0	
INTERIM AUDIT				$0	$10,000	$0	$0	$0	
SERVICES	$48,619	$25,800	$81,995	$0	$109,500	$0	$0	$0	$109,500
TOTAL 01-02-22 22 INDEPENDENT AUDIT FEES	$48,619	$25,800	$81,995	$0	$109,500	$0	$0	$0	$109,500

PROPOSED BUDGET FY 2025

01 GENERAL FUND

23 TAX ASSESSOR FEES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
4040 TAX ASSESSOR FEES	$2,267	$4,000	$4,535	$5,000
TOTAL SERVICES	**$2,267**	**$4,000**	**$4,535**	**$5,000**
TOTAL 23 TAX ASSESSOR FEES	**$2,267**	**$4,000**	**$4,535**	**$5,000**

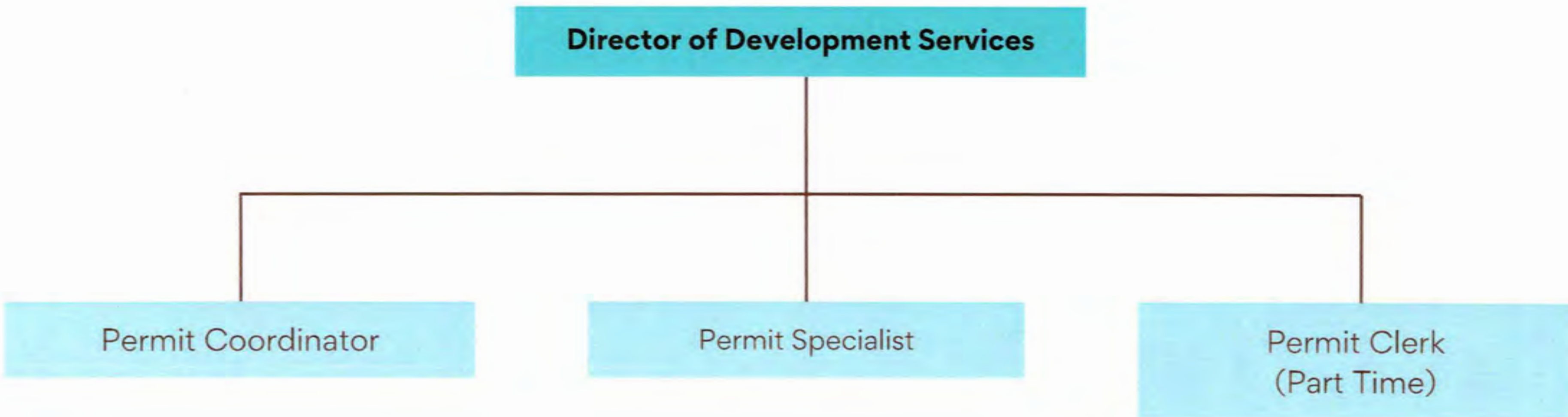
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	02 FINANCE/ACCOUNTING/TAX	01-02-23 23 TAX ASSESSOR FEES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4040 TAX ASSESSOR FEES	$14,994	$2,267	$4,000	$4,535	$5,000	$0	$0	$0	$5,000
GALVESTON COUNTY CONTRACTUAL SERVICES				$4,535	$5,000	$0	$0	$0	
SERVICES	$14,994	$2,267	$4,000	$4,535	$5,000	$0	$0	$0	$5,000
TOTAL 01-02-23 23 TAX ASSESSOR FEES	$14,994	$2,267	$4,000	$4,535	$5,000	$0	$0	$0	$5,000

Development Services Organizational Chart



*Looking to possibly cut PT Permit Clerk due to budget cuts.

LA MARQUE
GATEWAY TO THE GULF

PROPOSED BUDGET FY 2025

01 GENERAL FUND

30 INSPECTION

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$132,935	$245,615	$178,536	$186,511
1020 LONGEVITY	$804	$980	$804	$1,085
1030 EXTRA HELP	$25,839	$0	$0	$0
1035 CERTIFICATION PAY	$2,450	$0	$2,940	$2,500
1036 PHONE STIPEND	$0	$0	$0	$0
1040 OVERTIME	$2,652	$0	$0	$0
1060 PAYROLL TAXES	$12,672	$18,864	$12,781	$15,290
1065 RETIREMENT (TMRS)	$19,822	$36,397	$19,868	$26,111
1070 GROUP HEALTH INSURANCE	$13,806	$40,037	$17,425	$32,603
1075 WORKERS COMPENSATION	$3,308	$1,157	$3,312	$3,500
TOTAL PERSONNEL SERVICES	**$214,287**	**$343,050**	**$235,666**	**$267,599**
2010 OPERATING SUPPLIES	$2,664	$3,440	$6,020	$6,000
2019 POSTAGE	$11,058	$10,000	$10,028	$10,000
2020 FUEL SUPPLIES	$0	$0	$408	$1,500
2031 RENTALS	$102	$1,000	$0	$500
2040 UNIFORMS, MAINT & SAFETY GEAR	$850	$2,300	$850	$1,500
2060 SMALL TOOLS	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0
TOTAL SUPPLIES	**$14,674**	**$16,740**	**$17,306**	**$19,500**
3020 REPAIR & MAINT-BLDG FURN & FIX	$0	$0	$0	$0
3025 RECORDS MANAGEMENT	$0	$0	$0	$0
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$0	$0
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$0**	**$0**	**$0**	**$0**
4021 ELECTION COSTS	$0	$0	$0	$0
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$366,225	$360,000	$324,585	$360,000
4050 LEGAL ADVERTISING	$0	$3,750	$325	$2,750
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$28	$3,500	$75	$1,500
4071 DUES, SUBSCRIPTIONS & BOOKS	$168	$2,600	$600	$1,600
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$366,421**	**$369,850**	**$325,585**	**$365,850**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$488	$400	$400	$400
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$488**	**$400**	**$400**	**$400**
6091 WEED CONTROL/MOWING	$0	$0	$0	$0
6092 BLDG DEMOLITION	$0	$0	$0	$0
6093 STEERING COMM. DEMO PROJECT	$0	$0	$0	$0
6094 LIENS	$5,000	$0	$0	$0

PROPOSED BUDGET FY 2025

01 GENERAL FUND

30 INSPECTION

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$5,000**	**$0**	**$0**	**$0**
TOTAL 30 INSPECTION	**$600,870**	**$730,040**	**$578,957**	**$653,349**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	03 DEVELOPMENT SERVICES	01-03-30 30 INSPECTION

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$65,907	$132,935	$245,615	$178,536	$186,511	$0	$0	$0	$186,511
AMOUNT PROVIDED BY MPERSONNEL				$178,536	$186,511	$0	$0	$0	
1020 LONGEVITY	$72	$804	$980	$804	$1,085	$0	$0	$0	$1,085
1020 LONGEVITY				$804	$1,085	$0	$0	$0	
1030 EXTRA HELP	$18,848	$25,839	$0	$0	$0	$0	$0	$0	$0
1035 CERTIFICATION PAY	$207	$2,450	$0	$2,940	$2,500	$0	$0	$0	$2,500
1035 CERTIFICATION PAY				$2,940	$0	$0	$0	$0	
CERTIFICATION PAY REWARDS EMPLOYEES FOR THEIR DEDICATION TO SELF GROWTH AND IMPROVING PROFICIENCY IN THEIR POSITION, WHICH CREATES RETENTION IN STAFF. I PROPOSE THE FOLLOWING: BILINGUAL PAY $100.00 PER MONTH PERMIT SPECIALIST CERTIFICATION $100.00 PER MONTH				$0	$2,500	$0	$0	$0	
1036 PHONE STIPEND	$0	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$415	$2,652	$0	$0	$0	$0	$0	$0	$0
1060 PAYROLL TAXES	$7,498	$12,672	$18,864	$12,781	$15,290	$0	$0	$0	$15,290
1060 PAYROLL TAXES				$12,781	$15,290	$0	$0	$0	
1065 RETIREMENT (TMRS)	$9,619	$19,822	$36,397	$19,868	$26,111	$0	$0	$0	$26,111
1065 RETIREMENT (TMRS)				$19,868	$26,111	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$10,100	$13,806	$40,037	$17,425	$32,603	$0	$0	$0	$32,603
AMOUNT PROVIDED BY MPERSONNEL				$17,425	$32,603	$0	$0	$0	
1075 WORKERS COMPENSATION	$230	$3,308	$1,157	$3,312	$3,500	$0	$0	$0	$3,500
1075 WORKERS COMPENSATION				$3,312	$3,500	$0	$0	$0	
PERSONNEL SERVICES	$112,896	$214,287	$343,050	$235,666	$267,599	$0	$0	$0	$267,599
2010 OPERATING SUPPLIES	$4,518	$2,664	$3,440	$6,020	$6,000	$0	$0	$0	$6,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	03 DEVELOPMENT SERVICES	01-03-30 30 INSPECTION

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
OFFICE SUPPLIES - PRINTER INK, PAPER, NEW LAPTOP COMPUTERS FOR ALL STAFF, KEYBOARDS, PLOTTER PAPER & INK, PRINTER & COPIER INK AND PAPER. LAMINATING SUPPLIES, FOLDERS, BINDERS, PROTECTIVE GLASS FOR 2 OFFICE DESKS 4 NEW LAPTOPS FOR PERMIT SPECIALISTS - $4000 1 NEW COMPUTER WITH MONITOR AND KEYBOARD PLACED IN THE PERMIT WAITING AREA FOR WALK IN APPLICANTS. ADDITIONAL ADOBE PRO USER/LICENSE- $190/YR ADDITIONAL ADOBE CREATIVE CLOUD(ALL ADOBE PRODUCTS) - $1400YR ADDITIONAL ZOOM LICENSE				$6,020	$6,000	$0	$0	$0	
2019 POSTAGE	$15,509	$11,058	$10,000	$10,028	$10,000	$0	$0	$0	$10,000
CODE VIOLATION CERTIFIED LETTERS, PLANNING & ZONING NOTICES, REGULAR POSTAGE WITH THE INCREASE IN POPULATION AND SUBDIVISIONS THESE COSTS HAVE GREATLY INCREASED.				$10,028	$10,000	$0	$0	$0	
2020 FUEL SUPPLIES	$0	$0	$0	$408	$1,500	$0	$0	$0	$1,500
FUEL FOR CITY VEHICLE				$408	$1,500	$0	$0	$0	
2031 RENTALS	$2,641	$102	$1,000	$0	$500	$0	$0	$0	$500
RENTALS				$0	$500	$0	$0	$0	
2040 UNIFORMS, MAINT & SAFETY GEAR	$952	$850	$2,300	$850	$1,500	$0	$0	$0	$1,500
PERMIT OFFICE APPAREL				$850	$1,500	$0	$0	$0	
2060 SMALL TOOLS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0	$0	$0	$0	$0	$0
SUPPLIES	$23,621	$14,674	$16,740	$17,306	$19,500	$0	$0	$0	$19,500
3020 REPAIR & MAINT-BLDG FURN & FIX	$0	$0	$0	$0	$0	$0	$0	$0	$0
3025 RECORDS MANAGEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	03 DEVELOPMENT SERVICES	01-03-30 30 INSPECTION

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
REPAIRS AND MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4021 ELECTION COSTS	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$422,210	$366,225	$360,000	$324,585	$360,000	$0	$0	$0	$360,000
PLAN REVIEW FOR BUILDING AND CIVIL, INSPECTIONS SERVICES.				$324,585	$360,000	$0	$0	$0	
4050 LEGAL ADVERTISING	$0	$0	$3,750	$325	$2,750	$0	$0	$0	$2,750
$150. FOR EACH BOARD AND COMMISSION POSTING IN THE NEWSPAPER X 24 ADS $75.00 - 95.00 FOR EACH PLAT FILING AT THE COUNTY.				$325	$2,750	$0	$0	$0	
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$741	$28	$3,500	$75	$1,500	$0	$0	$0	$1,500
CONVENTIONS/SCHOOL/TRAVEL EXP STATE LICENSING SCHOOL, SPECIALIST TRAINING, REQUIRED YEARLY TRAINING: 3 PERMIT TECHS AND DIRECTOR				$75	$1,500	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$377	$168	$2,600	$600	$1,600	$0	$0	$0	$1,600
AACE & CEAT YEARLY DUES &200.00 EACH ICC BUILDING CODE MANUALS DIGITAL $200.00 STATE PROPERTY CODE, ADMINISTRATIVE CODE, LOCAL GOVERNMENT CODE BOOKS $600.00				$0	$1,000	$0	$0	$0	
DUES, SUBSCRIPTIONS & BOOKS				$600	$600	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$423,328	$366,421	$369,850	$325,585	$365,850	$0	$0	$0	$365,850
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$418	$488	$400	$400	$400	$0	$0	$0	$400
UTILITIES				$400	$400	$0	$0	$0	
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0

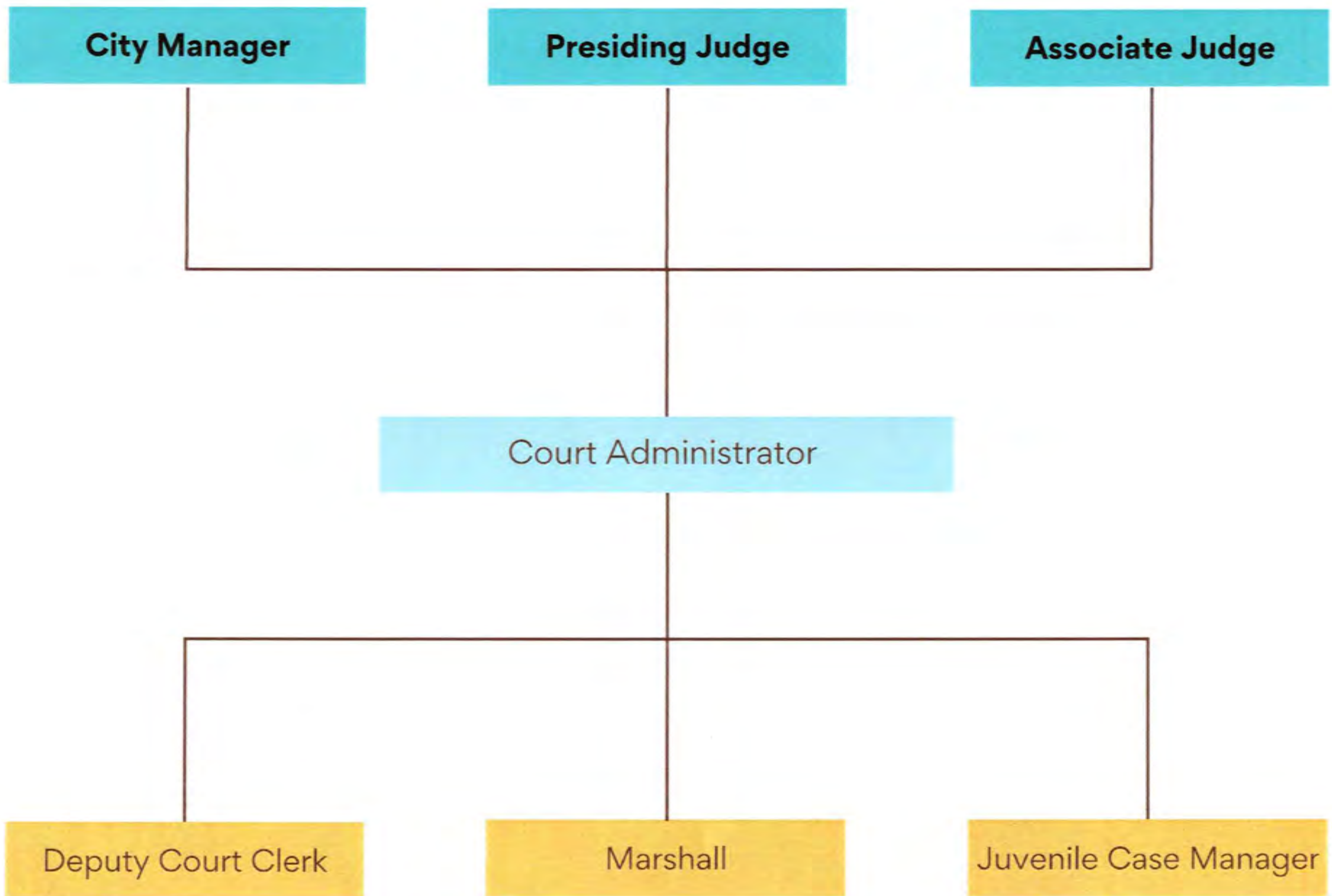
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	03 DEVELOPMENT SERVICES	01-03-30 30 INSPECTION

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
UTILITIES	$418	$488	$400	$400	$400	$0	$0	$0	$400
6091 WEED CONTROL/MOWING	$798	$0	$0	$0	$0	$0	$0	$0	$0
6092 BLDG DEMOLITION	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEMOLITION COST ESTIMATE $7000.00 PER RESIDENTIAL HOME BOARDING & SECURING $800.00 PER RESIDENTIAL HOME				$0	$70,000	$0	$0	$0	
MOVE TO CODE				$0	($70,000)	$0	$0	$0	
6093 STEERING COMM. DEMO PROJECT	$0	$0	$0	$0	$0	$0	$0	$0	$0
6094 LIENS	$3,000	$5,000	$0	$0	$0	$0	$0	$0	$0
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$3,798	$5,000	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-03-30 30 INSPECTION	$564,060	$600,870	$730,040	$578,957	$653,349	$0	$0	$0	$653,349

Judicial Organizational Chart



LA MARQUE
GATEWAY TO THE GULF

PROPOSED BUDGET FY 2025

01 GENERAL FUND

40 JUDICIAL

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$158,872	$242,530	$202,498	$205,896
1020 LONGEVITY	$966	$1,150	$966	$1,012
1030 EXTRA HELP	$0	$0	$0	$0
1035 CERTIFICATION PAY	$2,214	$0	$2,215	$1,800
1036 PHONE STIPEND	$0	$0	$0	$0
1040 OVERTIME	$4,872	$0	$2,750	$3,500
1060 PAYROLL TAXES	$12,558	$18,642	$17,562	$15,482
1065 RETIREMENT (TMRS)	$23,581	$35,967	$23,494	$26,794
1070 GROUP HEALTH INSURANCE	$20,278	$41,902	$20,088	$21,267
1075 WORKERS COMPENSATION	$2,284	$2,713	$2,282	$2,513
TOTAL PERSONNEL SERVICES	**$225,626**	**$342,904**	**$271,855**	**$278,264**
2010 OPERATING SUPPLIES	$3,216	$3,500	$2,100	$2,100
2015 SECURITY FUND USE $3, 01-2028	$0	$0	$0	$0
2016 CREDIT FROM 01-2028, OFFSET	$0	$0	$0	$0
2017 TECH FUND USE OF $4, 01-2105	$0	$0	$0	$0
2018 CREDIT FROM 01-2105, OFFSET	$0	$0	$0	$0
2019 POSTAGE	$1,451	$1,000	$260	$3,500
2020 FUEL	$1,592	$1,250	$1,250	$0
2031 RENTALS	$1,886	$0	$0	$0
2040 UNIFORMS	$0	$1,270	$1,020	$1,020
2060 SMALL TOOLS	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0
TOTAL SUPPLIES	**$8,145**	**$7,020**	**$4,630**	**$6,620**
3020 REPAIR & MAINT-BLDG FURN & FIX	$0	$0	$0	$0
3030 REPAIR & MAINT--MOTOR VEHICLES	$30	$800	$0	$300
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$30**	**$800**	**$0**	**$300**
4021 ELECTION COSTS	$0	$0	$0	$0
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$55,419	$59,997	$52,200	$63,000
4041 CONTRACT JUDGE	$37,200	$29,000	$24,000	$48,000
4042 CONTRACT PROSECUTOR	$11,060	$12,700	$12,500	$15,000
4043 MUNICIPAL SERVICE BUREAU/ MSB	$0	$0	$0	$0
4044 CITY MARSHAL/BAILIFF	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$3,400	$2,050	$2,500	$6,750
4065 STATE GRANT TRAINING EXPENSE	$0	$0	$0	$0
4071 DUES, SUBSCRIPTIONS & BOOKS	$425	$1,120	$790	$840
TOTAL SERVICES	**$107,505**	**$104,867**	**$91,990**	**$133,590**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0

PROPOSED BUDGET FY 2025

01 GENERAL FUND

40 JUDICIAL

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**
6000 OFFSET P-T EMPLOYEE 01-2105	$0	$0	$0	$0
7030 MOTOR VEHICLES	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
TOTAL 40 JUDICIAL	**$341,305**	**$455,591**	**$368,475**	**$418,774**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	04 JUDICIAL	01-04-40 40 JUDICIAL

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$176,072	$158,872	$242,530	$202,498	$205,896	$0	$0	$0	$205,896
AMOUNT PROVIDED BY MPERSONNEL				$202,498	$205,896	$0	$0	$0	
COURT ADMINISTRATOR CITY MARSHAL DEPUTY COURT CLERK JUVENILE CASE MANAGER				$0	$0	$0	$0	$0	
1020 LONGEVITY	$786	$966	$1,150	$966	$1,012	$0	$0	$0	$1,012
1020 LONGEVITY				$966	$1,012	$0	$0	$0	
WASHINGTON RUSSEL				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1035 CERTIFICATION PAY	$2,414	$2,214	$0	$2,215	$1,800	$0	$0	$0	$1,800
1035 CERTIFICATION PAY				$2,215	$1,800	$0	$0	$0	
1036 PHONE STIPEND	$0	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$5,244	$4,872	$0	$2,750	$3,500	$0	$0	$0	$3,500
1040 OVERTIME				$2,750	$3,500	$0	$0	$0	
1060 PAYROLL TAXES	$15,328	$12,558	$18,642	$17,562	$15,482	$0	$0	$0	$15,482
				$17,562	$15,482	$0	$0	$0	
1065 RETIREMENT (TMRS)	$26,679	$23,581	$35,967	$23,494	$26,794	$0	$0	$0	$26,794
1065 RETIREMENT (TMRS)				$23,494	$26,794	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$19,768	$20,278	$41,902	$20,088	$21,267	$0	$0	$0	$21,267
1070 GROUP HEALTH INSURANCE				$20,088	$21,267	$0	$0	$0	
1075 WORKERS COMPENSATION	$2,002	$2,284	$2,713	$2,282	$2,513	$0	$0	$0	$2,513
1075 WORKERS COMPENSATION				$2,282	$2,513	$0	$0	$0	
PERSONNEL SERVICES	$248,293	$225,626	$342,904	$271,855	$278,264	$0	$0	$0	$278,264
2010 OPERATING SUPPLIES	$4,874	$3,216	$3,500	$2,100	$2,100	$0	$0	$0	$2,100
COMPUTER SUPPLIES AND MATERIALS				$600	$1,200	$0	$0	$0	
GENERAL OFFICE SUPPLIES AND MATERIALS				$1,000	$400	$0	$0	$0	
PAPER AND PRINTING SUPPLIES AND MATERIALS				$500	$500	$0	$0	$0	
TEEN COURT SUPPLIES				$0	$0	$0	$0	$0	
2015 SECURITY FUND USE $3, 01-2028	$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	04 JUDICIAL	01-04-40 40 JUDICIAL

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2016 CREDIT FROM 01-2028, OFFSET	$0	$0	$0	$0	$0	$0	$0	$0	$0
2017 TECH FUND USE OF $4, 01-2105	$0	$0	$0	$0	$0	$0	$0	$0	$0
2018 CREDIT FROM 01-2105, OFFSET	$0	$0	$0	$0	$0	$0	$0	$0	$0
2019 POSTAGE	$1,481	$1,451	$1,000	$260	$3,500	$0	$0	$0	$3,500
POSTAGE				$260	$3,500	$0	$0	$0	
2020 FUEL	$1,511	$1,592	$1,250	$1,250	$0	$0	$0	$0	$0
CITY MARSHALL VEHICLE SHOULD HAVE WEX CARD				$0	($1,250)	$0	$0	$0	
CITY MARSHAL'S VEHICLE FUEL				$1,250	$1,250	$0	$0	$0	
2031 RENTALS	$1,009	$1,886	$0	$0	$0	$0	$0	$0	$0
2040 UNIFORMS	$1,378	$0	$1,270	$1,020	$1,020	$0	$0	$0	$1,020
CITY MARSHAL UNIFORMS, PATCHES, EMBROIDERY				$700	$700	$0	$0	$0	
CITY OF LA MARQUE COURT SHIRTS - STAFF UNIFORMS				$320	$320	$0	$0	$0	
UNIFORM CLEANING ALLOWANCE				$0	$0	$0	$0	$0	
2060 SMALL TOOLS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0	$0	$0	$0	$0	$0
SUPPLIES	$10,252	$8,145	$7,020	$4,630	$6,620	$0	$0	$0	$6,620
3020 REPAIR & MAINT-BLDG FURN & FIX	$0	$0	$0	$0	$0	$0	$0	$0	$0
3030 REPAIR & MAINT--MOTOR VEHICLES	$7	$30	$800	$0	$300	$0	$0	$0	$300
REPAIR & MAINT--MOTOR VEHICLES				$0	$300	$0	$0	$0	
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
REPAIRS AND MAINTENANCE	$7	$30	$800	$0	$300	$0	$0	$0	$300
4021 ELECTION COSTS	$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	04 JUDICIAL	01-04-40 40 JUDICIAL

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$46,743	$55,419	$59,997	$52,200	$63,000	$0	$0	$0	$63,000
CITATION ISSUING DEVICE INTERFACE				$1,000	$1,389	$0	$0	$0	
COUR CASE MANAGEMENT				$6,500	$7,579	$0	$0	$0	
DOCUSIGN				$0	$0	$0	$0	$0	
FD REDUCTION.				$0	($16,357)	$0	$0	$0	
INCODE COURT ANNUAL FEES - COURT CASE MANAGEMENT/SETCIC COLLECTIONS EXPORT INTERFACE/ CITATION ISSUING DEVICE INTERFACE/ INCODE COURT CASE MANAGMENT SUITE- COLLECTION ANGENCY EXPORT INTERFACE, TYLER INCODE CONTENT/ DOCUMENT MANAGEMENT SUITE/ SECURE SIGNATURE				$2,800	$6,800	$0	$0	$0	
INCODE COURT ONLINE COMPONENT ANNUAL FEE				$500	$1,200	$0	$0	$0	
LINEBARGER COLLECTIONS FEES				$38,000	$50,000	$0	$0	$0	
NETPROTEC - VIDEO MAGISTRATION				$0	$3,600	$0	$0	$0	
SETCIC				$1,600	$4,800	$0	$0	$0	
TXLOP				$700	$2,100	$0	$0	$0	
TYLER INCODE COURT NOTIFICATION				$800	$1,200	$0	$0	$0	
U/SQL DATE DICTIONARY/ TOPAZ SIGNATURE PAD HARDWARE MAINTENANCE				$300	$689	$0	$0	$0	
4041 CONTRACT JUDGE	$29,875	$37,200	$29,000	$24,000	$48,000	$0	$0	$0	$48,000
CONTRACT JUDGE				$24,000	$48,000	$0	$0	$0	
4042 CONTRACT PROSECUTOR	$13,825	$11,060	$12,700	$12,500	$15,000	$0	$0	$0	$15,000
CONTRACT PROSECUTOR				$12,500	$15,000	$0	$0	$0	
4043 MUNICIPAL SERVICE BUREAU/ MSB	$0	$0	$0	$0	$0	$0	$0	$0	$0
4044 CITY MARSHAL/BAILIFF	$0	$0	$0	$0	$0	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$3,243	$3,400	$2,050	$2,500	$6,750	$0	$0	$0	$6,750
CITY MARSHAL'S TRAINING				$0	$400	$0	$0	$0	
TEXAS MUNICIPAL COURT CONTINUED EDUCATION TRAINING				$200	$2,000	$0	$0	$0	
TRAVEL ESTIMATE				$2,300	$4,350	$0	$0	$0	

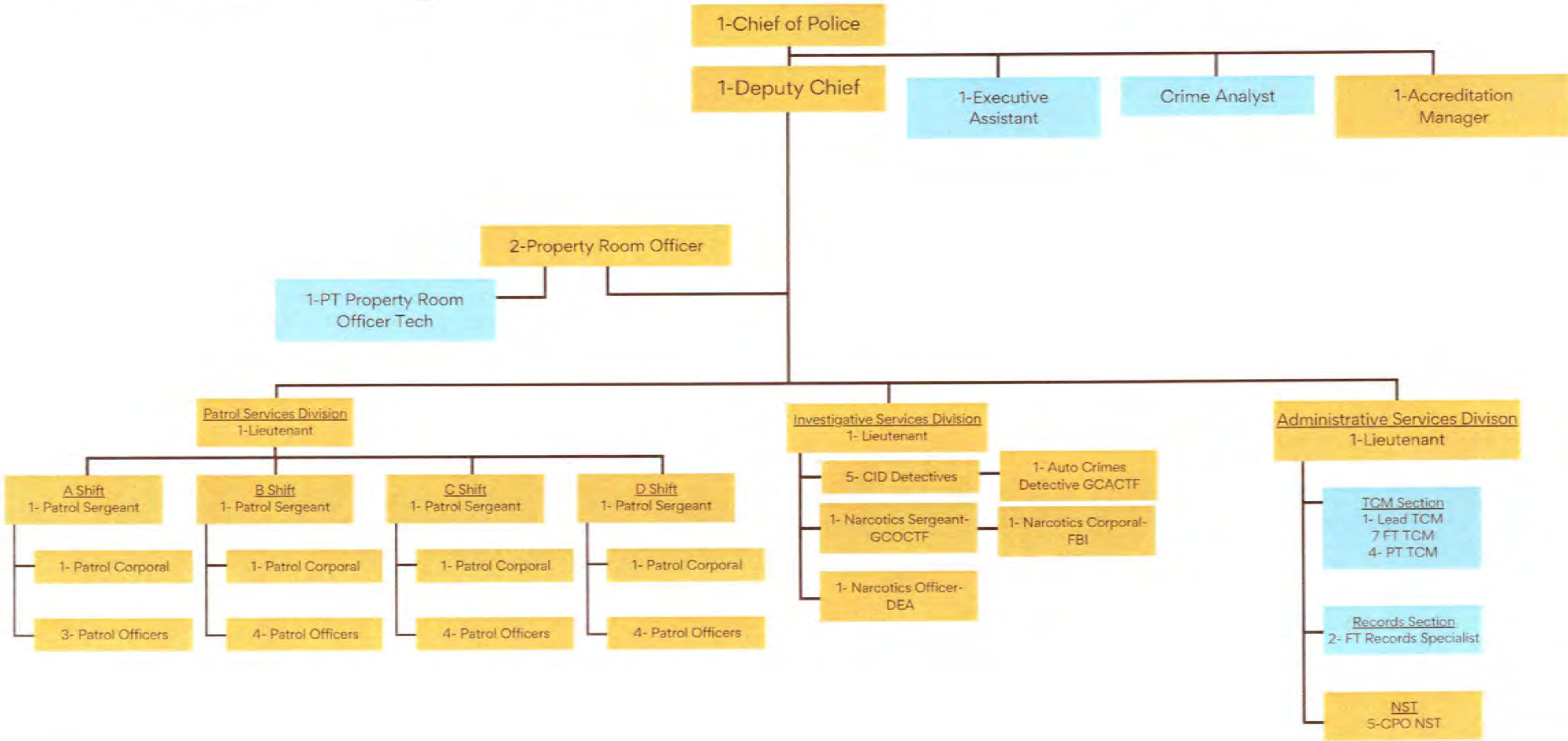
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	04 JUDICIAL	01-04-40 40 JUDICIAL

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4065 STATE GRANT TRAINING EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4071 DUES, SUBSCRIPTIONS & BOOKS	$250	$425	$1,120	$790	$840	$0	$0	$0	$840
NATIONAL ASSOCIATION FOR COURT MANAGEMENT				$135	$0	$0	$0	$0	
TEXAS COURT CLERKS ASSOCIATIONS MEMBERSHIP				$0	$260	$0	$0	$0	
TEXAS JUSTICE-MUNCIPAL COURT NEWS				$0	$0	$0	$0	$0	
TEXAS MARSHAL ASSOCIATION MEMBERSHIP				$180	$180	$0	$0	$0	
TEXAS MUNICIPAL COURTS ASSOCIATION MEMBERSHIP				$400	$400	$0	$0	$0	
TMCEC JOURNAL NEWS / TCMC-JUSTICE COURT NEWS				$75	$0	$0	$0	$0	
SERVICES	$93,935	$107,505	$104,867	$91,990	$133,590	$0	$0	$0	$133,590
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$97	$0	$0	$0	$0	$0	$0	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$97	$0	$0	$0	$0	$0	$0	$0	$0
6000 OFFSET P-T EMPLOYEE 01-2105	$0	$0	$0	$0	$0	$0	$0	$0	$0
7030 MOTOR VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-04-40 40 JUDICIAL	$352,585	$341,305	$455,591	$368,475	$418,774	$0	$0	$0	$418,774

Police Department Organizational Chart



Legend

- CPO- Community Policing Officer
- FT- Full Time
- PT- Part Time (not counted in overall non-sworn total)
- GCOCTF- Galveston County Organized Crime Task Force
- GCACTF- Galveston County Auto Crime Task Force
- NST- Neighborhood Safety Team (performs directed patrols on crime, drug, ad traffic "hot spots" and engages in Community-Oriented Policing operations
- TCM- Telecommunicator

57.5 Authorized Positions

45 Sworn Positions (Yellow)

12.5 Non-Sworn Positions (Blue)

As of May 13, 2024

La Marque Police Department--CY 2023
Significant Accomplishments

1. Three (3) Community Watch Neighborhoods have been introduced during this calendar year bringing total number of Community Watch Neighborhoods to eight (8). Each Community Watch Neighborhood has an assigned Community Policing Officer (CPO).

2. Eleven *CompStat Briefings* have been conducted during this period which totals nineteen since 2021.

3. Awarded Bureau of Justice Assistance FY 23, *Rural and Small Department Violent Crime Reduction Program*, "No match" grant for $300,000 to employ a full-time *Crime Analyst* for a 3-year period, and funding for: crime consultation services & assistance from the *Resource and Crisis Center (RCC) of Galveston County*.

   (Currently, the RCC provides two (2) Crisis Intervention Specialists, who work out of LMPD, a total of 16 hours each week to assist our officers with cases involving: family violence, sexual assault, and human trafficking. Additionally, a landmark memorandum of understanding (MOU) was executed with the Gulf Coast Center for this state agency to provide most needed resources and assistance for police officers relating to citizens in dire need of mental health assistance.

4. Effective October 1, 2023, a complete revision of the department's policy manual has been conducted. The manual meets the criteria and standards of *Texas Police Chief Association's Best Practices Accreditation Program*, of which the department will officially matriculate into this program early in CY 2025.

5. As part of the COLM's street lighting enhancement project, officers working night shift are methodically reporting lights out to Public Works.

6. The department is now in its second year with the TAPS (Teen and Police Service) Grant program being conducted at the La Marque High School with LMPD officers assisting in conducting the classes. The primary goal of this program is to reduce the social distance between "at risk" youth and police officers.

   (*The first-year survey [conducted during February 2023] revealed that the social distance was reduced by 37%.)

7. "Eyes on La Marque" project has been formulated which is a multi-phase program, designed to increase vigilance in the City of La Marque to prevent and control crime and reducing citizen's fear of crime.

8. Though La Marque's crime rates is high, as a result of the above-mentioned efforts, La Marque's *Violent Crime Rate* for 2023 over 2022 was reduced by .36% and the *Property Crime Rate* was reduced 41%. Overall crime rate (i.e., both violent and property crime) was reduced 35%. We certainly hope to continue with such crime control strides.

La Marque Police Department

FY 2024/2025--Goals and Objectives

Goal 1 To continue to develop and maintain a *positive organization culture* within the La Marque Police Department (LMPD): which has as its foundation the "Golden Rule Principles" of *The Seven Habits of Highly Effective People.* Vision is that all LMPD personnel are totally committed and embrace the desire to achieve organizational goals in such a manner that it positively satisfies the needs and priorities of those we serve.

Goal 2 Continue to "fine tune" our Community-Oriented Policing (COP) effort to include introducing two (2) to three (3) additional Community Watch groups during this calendar year.

Goal 3 Continue to enhance and operate a "scaled down" version of Computerized Statistics (AKA *CompStat*) on a monthly basis. CompStat is essentially a police "intelligence-led" information management system, pioneered in New York City (and now employed nationwide by agencies desiring to reduce crime rates and the fear of crime), that uses up-to-date crime pattern information (processed via the agency's records management system and its crime-mapping software) to hold geographic commanders (e.g., in our case Shift Sergeants) who will be assigned specific police districts accountable for reducing crime within their assigned areas of responsibility. CompStat's key principles include: a) accurate and timely intelligence; b) rapid deployment; c) effective tactics; and d) relentless follow-up and assessment. Those Sergeants assigned districts must remain cognizant of three (3) key elements: 1) crime conditions (i.e., patterns, M.O.s, etc.,) in their area of control; 2) appropriate tactics to deploy to address such conditions; 3) any revision to such tactics, as necessary.

Goal 4 Fully implement and execute the "Eyes on La Marque" public safety initiative.

Goal 5 Complete planning and execute the action plan to construct the new LMPD facility to include refurbishing the current LMPD facility.

Goal 6 Conduct a review and analysis to determine the feasibility (to include resources necessary) of initiating a Commercial Vehicle Enforcement Unit.

Goal 7 Conduct a review and analysis to determine the feasibility (to include resources necessary) of initiating a *Traffic Enforcement Unit* to enhance traffic enforcement operations.

Goal 8 The departmental *Gang Unit Leader* & Assistant Team Leader will complete all necessary training to be considered a *Certified Expert in Gang Operations*.

Goal 9 Continue to follow-through on the goals and objectives relating to the *La Marque Safe City Initiative* (LMSCI), especially relating to preventing and controlling crime, implementing/activating the *Neighborhood Safety Team,* and Texas Best Practices Accreditation Program, (to include all the other major goals), that was approved by City Council in February 2022 (this document is contained herein).

Goal 10 In conjunction with Public Works and the Code Compliance Section, execute aggressive littering/dumping enforcement operations.

Goal 11 In conjunction with the Deputy City Manager, Facility Maintenance Manager, and the LMPD Administrative Services Division Commander, develop a more effective, resilient, and responsive vehicle replacement/replenishment "lease/purchase" system to ensure the department's fleet operations remain consistent with the needs and priorities of the department.

Goal 12 Execute memorandums of understanding (MOU's) for all profit and non-profit groups/agencies that interact with the police department.

Official:

R. Aragon

Randall Aragon
Chief of Police

La Marque Safe City Initiative
(Final Goals—Effective February 3, 2022)

- **Goal #1:** (Consists of items A through E.)

A. Reintroduce *Community Oriented Policing.*

- 1st Year Goal (2022): Introduce three (3) Community Watch Areas with an assigned Community Policing Officer (CPO) for each area.

- 3rd Year Goal (As of December 31, 2024): A total of nine (9) Community Watch Areas will be instituted with an assigned Community Policing Officer (CPO) for each area.

- 5th Year Goal (As of December 31, 2026): A total of 15 Community Watch Areas will be instituted with an assigned Community Policing Officer (CPO) for each area.

B. Reintroduce *CompStat* program.

- 1st Year Goal (2022): CompStat program fully instituted and active.

- 3rd Year Goal (As of December 31, 2024): CompStat operation evolves into inviting Mayor and Council Members to attend the monthly meetings if so desired.

- 5th Year Goal: (As of December 31, 2026): Assessment of program and modification, as necessary.

C. Establish a fully trained "Gang" Unit.

- 1st Year Goal (2022): Two (2) of three (3) Officers are fully trained in gang operations to include: maintaining a working relationship with schools, social services agencies, community-based organizations, and other criminal justice organizations in a systematic approach to the prevention, intervention, and suppression of criminal gang activity. relating to identification, operations, and finally interdiction. At year end, Gang Unit conducts surveys to determine gangs in operation to establish a "baseline" of gang membership and activities.

- 3rd Year Goal (As of December 31, 2024): All three (3) Officers are trained in gang operations. Survey conducted by Gang Unit with a goal of discerning a 15% reduction in gang membership and activities from year #1 initial survey.

- 5th Year Goal (As of December 31, 2026): Acquire one (1) Gang Unit Officer in a full-time status working with two (2) Gang Unit Officers that serve on a part time basis. Survey conducted by Gang Unit with a goal of discerning a 20% reduction in gang membership and activities from year #1 initial survey.

D. Hire a contractor to assist to perform "crime analyst" functions.

1st Year Goal (2022): This contractor will assist in formulating & delivering crime statistics for CompStat meetings.

3rd Year Goal (As of December 31, 2024): Contractor will become a part-time employee.

5th Year Goal: (As of December 31, 2026): Contractor will become a full-time employee.

E. Matriculate into the *Texas Recognition Program*.
(The *Law Enforcement Recognition Program* is a voluntary process where police agencies in Texas prove their compliance with 170 Texas Law Enforcement Best Practices).

1st Year Goal (2022): LMPD will initiate developing policies and procedures that align with the 170 standards.

3rd Year Goal (As of December 31, 2024): LMPD will officially matriculate into the program.
and complete the requirements for "recognition."

5th Year Goal: (As of December 31, 2026): LMPD will have completed the recognition program and be working on its next assessment (after successfully completing recognition status an assessment is due every four [4] years.

- **Goal #2:**

Employ the department's Special Response Team (SRT) as often as practicable to conduct "Directive Patrol Actions" (DPA's) in drug & crime hot spots.

➢ 1st, 3rd, and 5th Year Goals are all standardized relating to conducting DPA's as often as practicable.

- **Goal #3**.

A. Apply for a grant to fund Officers to form three (3) Officer teams that will have a dual role for the Officers to serve as SRT members **and** Community Policing Officers (when not conducting SRT missions),

B. Should grants not be available, budget for FY 2022/2023 to fund a minimum of one-three (3) Officer Team to operate full-time as per "Goal #3 A." above.

➢ 1st, 3rd, and 5th Year Goals are all standardized relating to working toward acquiring a grant and operations. Should a grant not be awarded by FY 2022/2023, perform staff actions to seek funding for this 3-Officer Team via the city's operating budget.

- **Goal #4:**

Conduct a study/cost analysis to assess our city's lighting needs and priorities. Goal will be to upgrade COLM streetlights (east & west side of city) with LED lights and install streetlights wherever deemed necessary.

- 1st Year Goal (2022): Consultant will complete needs assessment of lighting (and estimated cost) for the entire COLM: to include "safety lighting" for Omega Bay.

- 2nd Year Goal (2023): Funding for this project will receive City Council action.

- 3rd Year Goal (As of January 1, 2024): Should funding be acquired contractors will initiate work.

5th Year Goal: (As of December 31, 2026): Lighting project will be completed.

- **Goal #5:**

- 1st Year Goal (2022):

A. Hire a Social Worker to fill the department's already budgeted vacant position.

B. Initiate an MOU with the Resource Crisis Center (RCC) that will work in partnership with the Social Worker. The RCC will (to the greatest extent possible) serve as the "hub"/key organizer in acquiring other social service agencies to assist the COLM with activities and socio-economic programs to enhance the quality of life of our residents: with an emphasis on developing youth advocacy programs/efforts for prevention, intervention, and treatment of juveniles—to include after-school curriculums (e.g., sports leagues, entertainment/youth centers, etc.) Supplementing all mentioned within this goal will be development of the following committees with an emphasis on youth advocacy: Community Action Team (CAT), Community Oriented Policing Leadership Committee/Chief's Diversity Committee (members will serve on both committees), Chief's Youth Advisory Committee, and finally, rejuvenating the La Marque Ministerial Association.

- 3rd Year Goal (As of January 1, 2024): At this juncture, several youth programs (e.g., a "Teen Center) will have been instituted. Continuing assessment and as necessary modification of outreach programs that have been instituted.

- 5th Year Goal: (As of December 31, 2026): Continuing assessment and as necessary modification of outreach programs that have been instituted.

Goals Relating to Crime Rates

Considering **all** 5 Goals relating to their positive effect on crime rates, it is hoped that the following prediction of preventing and controlling crime (portrayed as crime rates) is produced:

- 1st Year Goal (for entire CY year of 2021): Violent and Property Crime Rates for CY 2021 over 2020 will each be reduced a minimum of 2%.

- 3rd Year Goal (As of December 31, 2023): 1. Violent and Property Crime Rates for CY 2021, 2022, and 2023 will each year be reduced a minimum of 2% from the prior CY; 2. During this juncture [i.e., January 2023] a "citizen's survey" will

- be conducted by an external agency to measure "citizen's fear of crime," crime concerns, and recommendations from citizens.)

- 5th Year Goal: (As of December 31, 2025): 1. Violent and Property Crime Rates for CY 2024 and 2025 will each year be reduced a minimum of 2% from the prior CY; 2. Violent and Property Crime Rate for CY 2025 will be less than or equal to the Texas Violent and Property crime rates; 3. During this juncture (effective January 2025) a citizen's survey will be conducted by an external agency to measure "citizen's fear of crime," crime concerns, and recommendations from citizens.)

Official:

R. Aragon

Randall Aragon
Chief of Police

PROPOSED BUDGET FY 2025

01 GENERAL FUND

50 POLICE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$3,041,531	$2,990,294	$3,458,372	$3,665,874
1020 LONGEVITY	$18,528	$17,510	$18,528	$20,500
1030 EXTRA HELP	$0	$0	$0	$0
1035 CERTIFICATION PAY	$85,212	$83,280	$83,475	$81,250
1036 PHONE STIPEND	$19,196	$21,600	$21,870	$23,760
1037 PUBLIC INFORM OFFICE STIPENDS	$0	$0	$0	$0
1038 ASSIGNMENT PAY	$65,350	$68,400	$69,200	$74,400
1040 OVERTIME	$353,572	$150,000	$350,000	$300,000
1043 SRT EXPENDITURE	$0	$0	$0	$0
1060 PAYROLL TAXES	$274,403	$286,434	$267,296	$312,105
1065 RETIREMENT (TMRS)	$512,836	$552,689	$499,683	$546,648
1070 GROUP HEALTH INSURANCE	$336,604	$478,602	$317,793	$333,631
1075 WORKERS COMPENSATION	$87,235	$112,855	$86,352	$94,256
TOTAL PERSONNEL SERVICES	**$4,794,467**	**$4,761,664**	**$5,172,569**	**$5,452,424**
2010 OPERATING SUPPLIES	$38,239	$38,000	$46,600	$50,500
2011 CANINE PATROL PROGRAM	$4,590	$41,140	$2,033	$31,440
2012 MOUNTED PATROL	$0	$0	$0	$0
2019 POSTAGE	$232	$1,200	$350	$1,200
2020 FUEL SUPPLIES	$81,616	$80,000	$72,407	$80,000
2031 RENTALS	$21,643	$33,580	$0	$26,450
2032 NARC INVESTIGATION	$9,264	$10,000	$7,000	$20,000
2035 Software Maintenance OSSI	$53,749	$112,000	$18,000	$50,000
2040 UNIFORMS, MAINT & SAFETY GEAR	$89,687	$117,413	$111,830	$100,400
2044 USE OF CHILD SAFETY	$0	$0	$0	$0
2060 SMALL TOOLS	$833	$1,000	$20	$3,000
2070 JANITORIAL SUPPLIES & MAINT.	$7,560	$5,000	$4,070	$8,000
TOTAL SUPPLIES	**$307,411**	**$439,333**	**$262,310**	**$370,990**
3020 REPAIR & MAINT-BLDG FURN & FIX	$29,287	$15,000	$25,000	$15,000
3030 REPAIR & MAINT--MOTOR VEHICLES	$52,755	$127,000	$47,962	$80,000
3040 REPAIR & MAINT--EQUIPMENT	$3,854	$0	$3,500	$0
TOTAL REPAIRS AND MAINTENANCE	**$85,895**	**$142,000**	**$76,462**	**$95,000**
4030 GENERAL INSURANCE	$37,248	$46,326	$36,000	$46,326
4040 PROFESSIONAL FEES	$55,877	$26,300	$51,000	$40,500
4041 ARBITRATION	$0	$0	$0	$5,000
4042 ARBITRATION	$0	$0	$0	$0
4043 CIVIL SERVICE TESTING	$0	$0	$0	$7,500
4050 ADVERTISING AND PROMOTION	$2,348	$16,250	$18,000	$18,250
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$19,655	$44,250	$20,000	$36,000
4061 FBI NATIONAL ACADEMY	$0	$0	$0	$0
4065 STATE GRANT TRAINING EXPENSE	$0	$0	$0	$0
4071 DUES, SUBSCRIPTIONS & BOOKS	$5,113	$7,370	$2,500	$6,470

PROPOSED BUDGET FY 2025

01 GENERAL FUND

50 POLICE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$120,241**	**$140,496**	**$127,500**	**$160,046**
5010 COMMUNICATIONS	$2,970	$0	$1,000	$0
5020 UTILITIES	$0	$0	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$2,970**	**$0**	**$1,000**	**$0**
6999 Wal-Mart Grant	$0	$0	$0	$0
7010 FACILITIES -- MAJOR RENOVATION	$8,422	$22,000	$8,000	$0
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$98,300	$0	$75,490
TOTAL CAPITAL	**$8,422**	**$120,300**	**$8,000**	**$75,490**
TOTAL 50 POLICE	**$5,319,406**	**$5,603,793**	**$5,647,841**	**$6,153,950**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$3,017,321	$3,041,531	$2,990,294	$3,458,372	$3,665,874	$0	$0	$0	$3,665,874
1010 SALARY				$3,458,372	$3,665,874	$0	$0	$0	
FD CUT FOR RIGHT NOW.				$0	($166,000)	$0	$0	$0	
HAVE TAKEN FROM VARIOUS ACCOUNTS TO ADD UP TO 2 OFFICERS; DEFERRED UNTIL JANUARY 2025.				$0	$147,510	$0	$0	$0	
PACKAGE: 1-FULL-TIME TELECOMMUNICATOR				$0	$0	$0	$0	$0	
PACKAGE: 1-NEW HIRE TO REPLACE PROPERTY ROOM CUSTODIAN				$0	$0	$0	$0	$0	
PACKAGE: 6-OFFICER (NEW HIRE) TO BE ADDED TO PATROL SHIFT OPERATIONS				$0	$0	$0	$0	$0	
PACKAGE: CHANGE OF JOB TITLE TO : EXECUTIVE ASSISTANT TO CHIEF OF POLICE				$0	$0	$0	$0	$0	
PACKAGE: COLD CASE DETECTIVE				$0	$0	$0	$0	$0	
PACKAGE: RECLASSIFY 1-PATROL OFFICER POSITION TO CORPORAL RANK				$0	$0	$0	$0	$0	
PACKAGE: RECORDS SPECIALIST				$0	$0	$0	$0	$0	
PACKAGE: RECORDS SPECIALIST 2				$0	$0	$0	$0	$0	
PACKAGE: TELECOMMUNICATOR (ADDING 1 ADDITIONAL POSITION)				$0	$0	$0	$0	$0	
PACKAGE: UPGRADE PART-TIME PROPERTY ROOM CUSTODIAN TO FULL-TIME				$0	$0	$0	$0	$0	
PART TIME PROPERTY EVIDENCE CUSTODIAN TO MAKE THE FULL TIME POSITION AT $19.25/HR				$0	$20,000	$0	$0	$0	
RECLASSIFY PATROL OFFICER TO CORPORAL. ARAGON WANTS THIS MONEY TO BE SET ASIDE FOR POLICE OFFICERS				$0	$12,000	$0	$0	$0	
REVERSE 2 OFFICERS				$0	($147,510)	$0	$0	$0	
REVERSE PART TIME PROPERTY EVIDENCE CUSTODIAN				$0	($20,000)	$0	$0	$0	
REVERSE PATROL OFFICER TO CORPORAL				$0	($12,000)	$0	$0	$0	
TWO (2) NEW PATROL OFFICER POSITIONS PER CHIEF ARAGON				$0	$166,000	$0	$0	$0	
1020 LONGEVITY	$19,020	$18,528	$17,510	$18,528	$20,500	$0	$0	$0	$20,500

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1020 LONGEVITY				$18,528	$20,500	$0	$0	$0	
WAGGONER CHAD				$0	$0	$0	$0	$0	
GARCIA RICHARD									
WALTON HARVEY									
GANDY FORREST									
RODRIGUEZ GILBERTO									
KING CONAN									
BEST ANDREW									
GALINDO NICOLE									
HUMAN JOSHUA									
CANTU DASHIELL									
HERNANDEZ RICHARD									
ANDERS TROY									
SANTOS JOSE									
SHORES BRITTANY									
CYPERT MATTHEW									
HERNANDEZ KENNETH									
KELEMEN EVELYN									
GUZMAN JESSE									
STANFORD KELLIE									
MAYA SHEILA									
SKAGGS AARON									
LEACROY STEPHEN									
FONTENOT ANGEL									
THOMASSON DANA									
LOCKETT JARROD									
DRILLING AMANDA									
LANGFORD SAMANTHA									
ROJAS ARMANDO									
ARAGON RANDALL									
DAVIS JASON									
RUBIO XIOMARA									
MENDEZ ANDREA									
PETERSON JOSHUA									
1030 EXTRA HELP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1035 CERTIFICATION PAY	$87,612	$85,212	$83,280	$83,475	$81,250	$0	$0	$0	$81,250
AMOUNT PROVIDED BY MPERSONNEL				$83,475	$81,250	$0	$0	$0	
1036 PHONE STIPEND	$17,229	$19,196	$21,600	$21,870	$23,760	$0	$0	$0	$23,760
AMOUNT PROVIDED BY MPERSONNEL				$21,870	$23,760	$0	$0	$0	
1037 PUBLIC INFORM OFFICE STIPENDS	$1,243	$0	$0	$0	$0	$0	$0	$0	$0
1038 ASSIGNMENT PAY	$51,265	$65,350	$68,400	$69,200	$74,400	$0	$0	$0	$74,400

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
AMOUNT PROVIDED BY MPERSONNEL				$69,200	$74,400	$0	$0	$0	
1040 OVERTIME	$354,636	$353,572	$150,000	$350,000	$300,000	$0	$0	$0	$300,000
1040 OVERTIME				$350,000	$300,000	$0	$0	$0	
1043 SRT EXPENDITURE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1043 SRT EXPENDITURE--SPECIAL OVERTIME FOR THIS TEAM				$0	$10,000	$0	$0	$0	
TAKE FROM SRT AND MOVE TO SALARIES PER CHIEF ARAONGON				$0	($10,000)	$0	$0	$0	
1060 PAYROLL TAXES	$295,869	$274,403	$286,434	$267,296	$312,105	$0	$0	$0	$312,105
1060 PAYROLL TAXES				$267,296	$312,105	$0	$0	$0	
1065 RETIREMENT (TMRS)	$516,982	$512,836	$552,689	$499,683	$546,648	$0	$0	$0	$546,648
1065 RETIREMENT (TMRS)				$499,683	$546,648	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$334,221	$336,604	$478,602	$317,793	$333,631	$0	$0	$0	$333,631
1070 GROUP HEALTH INSURANCE				$317,793	$333,631	$0	$0	$0	
1075 WORKERS COMPENSATION	$97,601	$87,235	$112,855	$86,352	$94,256	$0	$0	$0	$94,256
1075 WORKERS COMPENSATION				$86,352	$94,256	$0	$0	$0	
PERSONNEL SERVICES	$4,792,998	$4,794,467	$4,761,664	$5,172,569	$5,452,424	$0	$0	$0	$5,452,424
2010 OPERATING SUPPLIES	$42,080	$38,239	$38,000	$46,600	$50,500	$0	$0	$0	$50,500
BUSINESS CARDS				$0	$4,500	$0	$0	$0	
COPY PAPER				$0	$2,500	$0	$0	$0	
EVIDENCE/IDENTIFICATION SUPPLIES				$0	$2,500	$0	$0	$0	
FD CUT				$0	($20,000)	$0	$0	$0	
MINISTERIAL ALLIANCE & ANNUAL COP RECOGNITION LUNCHEON (MEALS/ SUPPLIES))				$0	$2,500	$0	$0	$0	
OFFICE SUPPLIES				$0	$9,000	$0	$0	$0	
OPERATING SUPPLIES ESTIMATE FOR YEAR FY 2025				$46,600	$25,000	$0	$0	$0	
PRINTED FORMS/CITATION				$0	$2,500	$0	$0	$0	
PRISONER MEALS/SUPPLIES				$0	$9,000	$0	$0	$0	
SAFETY SUPPLIES				$0	$3,000	$0	$0	$0	
SHIPPING COSTS FOR PRIVATE LAB MARIJUANA TESTS				$0	$1,500	$0	$0	$0	
SHIPPING, COPIER FEES, MISCELLANEOUS SUPPLIES				$0	$8,500	$0	$0	$0	
2011 CANINE PATROL PROGRAM	$3,773	$4,590	$41,140	$2,033	$31,440	$0	$0	$0	$31,440

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BOARDING FEES				$0	$10,000	$0	$0	$0	
CANINE PATROL PROGRAM TRAINING FOR ADDITIONAL K-9 HANDLER--ESTIMATE FOR 2025				$2,033	$10,000	$0	$0	$0	
CM/FINANCE CUT CANINE HANDLER				$0	($10,000)	$0	$0	$0	
CM/FINANCE CUT FOR CANINE				$0	($15,000)	$0	$0	$0	
FD CUT FOR CANINE				$0	($10,000)	$0	$0	$0	
FOOD AND SUPPLIES				$0	$5,000	$0	$0	$0	
K9 OFFICER STIPEND (EACH OFFICER = $11,440)				$0	$11,440	$0	$0	$0	
LIFE INSURANCE				$0	$7,000	$0	$0	$0	
NEW CANINE REQUESTED BY CHIEF ARAGON.				$0	$20,000	$0	$0	$0	
PACKAGE: TWO NEW K-9 / PATROL DOGS				$0	$0	$0	$0	$0	
TAKE FROM OTHER AREAS TO PURCHASE A NEW CANINE PER CHIEF ARAGON.				$0	($20,000)	$0	$0	$0	
TO GET A NEW CANINE				$0	$15,000	$0	$0	$0	
VETERINARY CARE				$0	$8,000	$0	$0	$0	
2012 MOUNTED PATROL	$0	$0	$0	$0	$0	$0	$0	$0	$0
2019 POSTAGE	$266	$232	$1,200	$350	$1,200	$0	$0	$0	$1,200
POSTAGE				$350	$1,200	$0	$0	$0	
2020 FUEL SUPPLIES	$96,916	$81,616	$80,000	$72,407	$80,000	$0	$0	$0	$80,000
ESTIMATED FUEL COSTS FOR FY 2025				$72,407	$120,000	$0	$0	$0	
TAKE FROM FUEL AND ADD TO SALARIES PER CHIEF ARAGON				$0	($40,000)	$0	$0	$0	
2031 RENTALS	$14,941	$21,643	$33,580	$0	$26,450	$0	$0	$0	$26,450

01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
ADD $48K TO RENTALS, TAKEN FROM UNIFORMS PER CHIEF ARAGON				$0	$48,000	$0	$0	$0	
ALARM MONITORING FEES (JAIL FIRE/SMOKE ALARM & PROPERTY ROOM ALARM)				$0	$3,000	$0	$0	$0	
AXON (BODY WORN CAMERA LICENSE FEE PER CAMERA CLOUD STORAGE)				$0	$750	$0	$0	$0	
CELLBRITE (CELL PHONE INVESTIGATIVE TOOL FOR CID)				$0	$4,800	$0	$0	$0	
CINTAS (LOBBY CARPET CLEANING)				$0	$900	$0	$0	$0	
CM/FINANCE DIRECTOR CUT BECAUSE THESE ARE ALREADY EXISTING EXPENSES POSSIBLY CODED IN DEPT 99				$0	($180,000)	$0	$0	$0	
COVERT TRACK--ANNUAL RENTAL FEE FOR SYSTEM TO TRACK CRIMINAL INVESTIGATION PERSONS OF INTEREST.				$0	$1,500	$0	$0	$0	
FD CUT - UNDER FUND 99				$0	($90,000)	$0	$0	$0	
FLOCK ADVANCED LICENSE PLATE READERS--9 FLOCK CAMERAS @ $3,000 EACH ON AN ANNUAL BASIS.				$0	$27,000	$0	$0	$0	
GUARDIAN ALLIANCE--ANNUAL COST FOR THIS BACKGROUND INVESTIGATION PROGRAM.				$0	$2,500	$0	$0	$0	
HIGHER GROUND/SAFETY VISION ANNUAL MAINTENANCE FEES: RECORDS DEPARTMENTAL PHONES AND ALL RADIO TRAFFIC TO OUR COMMUNICATIONS CENTER.				$0	$8,000	$0	$0	$0	
IACPNET (LE REFERENCE WEBSITE)--WEBSITE FOR PROVIDING REFERENCE INFORMATION FOR POLICIES, ETC.				$0	$1,000	$0	$0	$0	
LANGUAGE LINE (ANNUAL RENTAL COST FOR LANGUAGE INTERPRETATION SERVICES).				$0	$700	$0	$0	$0	
LEADS ONLINE(INVESTIGATIVE TOOL FOR CID)				$0	$4,800	$0	$0	$0	
LEASE/PURCHASE MARKED POLICE VEHICLES (POLICE INTERCEPTORS)--5 FULLY EQUIPPED PATROL VEHICLES LEASED FROM ENTERPRISE: ADDED TO ALL OTHER FLEET LEASED VEHICLES.				$0	$90,000	$0	$0	$0	
LEASE/PURCHASE UNMARKED VEHICLES (SUV)--2 TO BE USED FOR DEPARTMENT ADMINISTRATION AND/INVESTIGATIVE SERVICES DIVISION (CID) PURPOSES.				$0	$24,000	$0	$0	$0	
LEXIS NEXIS TRAX (MAPPING SOFTWARE FOR CELL PHONES RECORDS FOR CID)				$0	$8,000	$0	$0	$0	
NARCOTICS INVESTIGATOR RENTAL VEHICLE (2) (ANNUAL LEASE)				$0	$24,000	$0	$0	$0	
POWER DMS (ANNUAL FEE FOR INTERNET-BASED POLICY MANUAL SYSTEM)				$0	$10,000	$0	$0	$0	
TAKE FROM PROFESSIONAL FEES TO SALARIES PER CHIEF ARAGON				$0	($3,000)	$0	$0	$0	
TAKEN FROM PROFESSIONAL FEES ADD TO RENTALS PER CHIEF ARAGON				$0	$37,000	$0	$0	$0	
TCOLE/TXLEDDS (ANNUAL FEES FOR THIS INTERNET SYSTEM TO SUBMIT DOCS)				$0	$1,000	$0	$0	$0	
TLO DATA FUSION FOR INVESTIGATORS. TO ASSIST IN INVESTIGATIONS PROVIDING DATA ON PERSONS OF INTEREST.				$0	$2,500	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2032 NARC INVESTIGATION	$3,276	$9,264	$10,000	$7,000	$20,000	$0	$0	$0	$20,000
BUY MONEYS FOR NARCOTICS INVESTIGATORS				$0	$10,000	$0	$0	$0	
INFORMANT MONIES				$0	$10,000	$0	$0	$0	
NARC ESTIMATE				$7,000	$0	$0	$0	$0	
2035 SOFTWARE MAINTENANCE OSSI	$54,011	$53,749	$112,000	$18,000	$50,000	$0	$0	$0	$50,000
ESTIMATE SOFWARE MAINTENANCE				$18,000	$0	$0	$0	$0	
FD CUT - WILL ENSURE IN IT BUDGET				$0	($116,000)	$0	$0	$0	
LEAGUE CITY CONSORTIUM (ANNUAL FEE TO LEAGUE CITY FOR LABOR AND DATA STORAGE FOR GRID NETWORK)				$0	$19,000	$0	$0	$0	
NETMOTION ANNUAL LICENSING COSTS (VEHICLE LAPTOP CONNECTIVITY)				$0	$7,000	$0	$0	$0	
NEW LMPD MOTOROLA SOFTWARE (3RD INSTALLMENT)--				$0	$70,000	$0	$0	$0	
OSSI ANNUAL MAINTENANCE				$0	$30,000	$0	$0	$0	

RENEWAL ORDER PREPARED BY:
ASHLEY LEMEROND
ASHLEY.LEMEROND@CENTRALSQUARE.COM
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WHAT SOFTWARE IS INCLUDED?

PRODUCT NAME QUANTITY TOTAL
1. JMS-MS DISPLAY ANNUAL MAINTENANCE FEE 1
2,207.38 USD
2. ONESOLUTION ACCIDENT WIZARD ANNUAL
MAINTENANCE FEE 5 206.90 USD
3. ONESOLUTION ACCIDENT WIZARD ANNUAL
MAINTENANCE FEE 6 297.12 USD
4. ONESOLUTION ACCIDENT WIZARD ANNUAL
MAINTENANCE FEE 6 297.12 USD
5. ONESOLUTION BARCODING HAND-HELD CLIENT LICENSE
ANNUAL
MAINTENANCE FEE
1 439.76 USD
6. ONESOLUTION CAD CLIENT AVL LICENSE ANNUAL
MAINTENANCE
FEE
2 1,241.68 USD
7. ONESOLUTION CAD CONSOLE LICENSE ANNUAL
MAINTENANCE FEE 2 1,614.16 USD

8. ONESOLUTION CAD MAP DISPLAY & MAP MAINTENANCE SOFTWARE LICENSE ANNUAL MAINTENANCE FEE 2 620.80 USD 9. ONESOLUTION CAD RESOURCE MONITOR DISPLAY LICENSE WITH MAPS ANNUAL MAINTENANCE FEE 2 620.80 USD 10. ONESOLUTION MCT CLIENT AVL LICENSE ANNUAL MAINTENANCE FEE 12 496.56 USD 11. ONESOLUTION MCT CLIENT AVL LICENSE ANNUAL MAINTENANCE FEE 6 148.50 USD 12. ONESOLUTION MCT CLIENT AVL LICENSE ANNUAL MAINTENANCE FEE 1 27.04 USD 13. ONESOLUTION MCT CLIENT AVL LICENSE ANNUAL MAINTENANCE FEE 6 148.50 USD 14. ONESOLUTION MCT CLIENT LICENSE FOR MESSAGE SWITCH ANNUAL 10 931.20 USD RENEWAL ORDER #: Q-179572 START DATE: OCTOBER 1, 2024 END DATE: SEPTEMBER 30, 2025 BILLING FREQUENCY: YEARLY SUBSIDIARY: SUPERION, LLC RENEWAL ORDER PREPARED FOR: RANDALL ARAGON, POLICE CHIEF LA M									
PS LIGHTWAVE: THE SECURE INTERNET CONNECTION THAT RUNS OSSI SYSTEM				$0	$10,000	$0	$0	$0	
SUPERION LLC-OSSI SOFTWARE MAINTENANCE (ANNUAL OSSI SOFTWARE LICENSE-CEASES WHEN GRID SYSTEM IS COMPLETED)				$0	$30,000	$0	$0	$0	
2040 UNIFORMS, MAINT & SAFETY GEAR	**$90,072**	**$89,687**	**$117,413**	**$111,830**	**$100,400**	**$0**	**$0**	**$0**	**$100,400**
BODY AMOR FOR CURRENT PERSONNEL				$0	$20,000	$0	$0	$0	
BODY ARMOR FOR NEW HIRES AND BODY ARMOR REPLACEMENT				$0	$12,000	$0	$0	$0	
LEATHER DUTY RIGS FOR OFFICERS PER CBA				$0	$5,000	$0	$0	$0	
NEW HIRE UNIFORMS/UNIFORM REPLACEMENT PER CBA				$0	$18,000	$0	$0	$0	
NEW UNIFORM STYLE FOR ALL SWORN PERSONNEL				$0	$30,000	$0	$0	$0	
OFFICER UNIFORM MAINTENANCE PER CBA				$0	$45,900	$0	$0	$0	
PER CHIEF ARAGON, TAKE $48K FROM UNIFORMS AND MOVE TO RENTALS				$0	($48,000)	$0	$0	$0	
SRT/NST UNIFORMS				$0	$10,000	$0	$0	$0	
UNIFORMS ESTIMATE				$111,830	$0	$0	$0	$0	
UNIFORMS FOR TELECOMMUNICATORS/CIVILIAN PERSONNEL/DETECTIVES (SHIRTS & PANTS)				$0	$7,500	$0	$0	$0	
2044 USE OF CHILD SAFETY	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2060 SMALL TOOLS	**$54**	**$833**	**$1,000**	**$20**	**$3,000**	**$0**	**$0**	**$0**	**$3,000**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
PURCHASE/REPLACE SMALL TOOLS AS NEEDED				$20	$3,000	$0	$0	$0	
2070 JANITORIAL SUPPLIES & MAINT.	$12,208	$7,560	$5,000	$4,070	$8,000	$0	$0	$0	$8,000
JANITORIAL SUPPLIES ESTIMATE				$4,070	$8,000	$0	$0	$0	
SUPPLIES	$317,597	$307,411	$439,333	$262,310	$370,990	$0	$0	$0	$370,990
3020 REPAIR & MAINT-BLDG FURN & FIX	$37,899	$29,287	$15,000	$25,000	$15,000	$0	$0	$0	$15,000
AC FILTER SERVICE/MAINTENANCE				$0	$3,000	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	($10,500)	$0	$0	$0	
BUILDING REPAIRS (A/C, PLUMBING, ETC.)				$0	$20,000	$0	$0	$0	
FD CUT				$0	($10,000)	$0	$0	$0	
MISCELLANEOUS SUPPLIES FOR IN-HOUSE REPAIRS				$0	$10,000	$0	$0	$0	
PACKAGE: REMODEL SERVER ROOM				$0	$0	$0	$0	$0	
PACKAGE: REPLACEMENT OF SIX AC UNITS AND CORRECT AIR FLOW				$0	$0	$0	$0	$0	
PEST CONTROL-QUARTERLY (WITH RAT SERVICE ADDED)				$0	$2,500	$0	$0	$0	
REPAIR & MAINT-BLDG FURN & FIX ESTIMATE				$25,000	$0	$0	$0	$0	
3030 REPAIR & MAINT--MOTOR VEHICLES	$21,332	$52,755	$127,000	$47,962	$80,000	$0	$0	$0	$80,000
BUDGET - BASE CORRECTIONS				$0	($7,500)	$0	$0	$0	
FD CUT				$0	($77,000)	$0	$0	$0	
GPS COSTS FOR PD VEHICLE FLEET				$0	$18,000	$0	$0	$0	
LABOR COSTS BY VEHICLE MAINTENANCE (PUBLIC WORKS)				$0	$20,000	$0	$0	$0	
PACKAGE: RIFLE RACKS FOR PATROL CARS				$0	$0	$0	$0	$0	
PACKAGE: VEHICLE WRAPS FOR MARKED POLICE VEHICLES				$0	$0	$0	$0	$0	
REPAIR OF MOTOR VEHICLES BY OUTSIDE VENDOR				$47,962	$50,000	$0	$0	$0	
REPLACEMENT PARTS FOR REPAIR OF POLICE UNITS				$0	$30,000	$0	$0	$0	
REPLACEMENT TIRES FOR POLICE UNITS				$0	$15,000	$0	$0	$0	
RIFLE RACKS FOR PATROL UNITS				$0	$10,000	$0	$0	$0	
STATE REGISTRATION INSPECTION FEE				$0	$1,500	$0	$0	$0	
UNANTICIPATED MAJOR MOTOR VEHICLE REPAIRS				$0	$5,000	$0	$0	$0	
VEHICLE GRAPHICS				$0	$15,000	$0	$0	$0	
3040 REPAIR & MAINT--EQUIPMENT	$2,306	$3,854	$0	$3,500	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
ANNUAL GENERATOR MAINTENANCE				$0	$2,500	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	($32,500)	$0	$0	$0	
COMPUTERS/SERVERS REPLACEMENT AND REPAIRS				$0	$20,000	$0	$0	$0	
MISCELLANEOUS REPLACEMENT PARTS AND REPAIRS				$0	$10,000	$0	$0	$0	
REPAIR & MAINT--EQUIPMENT-ESTIMATE				$3,500	$0	$0	$0	$0	
REPAIRS AND MAINTENANCE	**$61,537**	**$85,895**	**$142,000**	**$76,462**	**$95,000**	**$0**	**$0**	**$0**	**$95,000**
4030 GENERAL INSURANCE	**$16,623**	**$37,248**	**$46,326**	**$36,000**	**$46,326**	**$0**	**$0**	**$0**	**$46,326**
GENERAL INSURANCE ESTIMATE				$36,000	$46,326	$0	$0	$0	
4040 PROFESSIONAL FEES	**$139,427**	**$55,877**	**$26,300**	**$51,000**	**$40,500**	**$0**	**$0**	**$0**	**$40,500**
PROFESSIONAL FEES ESTIMATE				$51,000	$0	$0	$0	$0	
CONSULTANT FEE TO DR. EVERETT PENN FOR CRIME PREVENTION WORK (AS NECESSARY) AS PER $300K 2023 RURAL CITIES GRANT				$0	$10,000	$0	$0	$0	
CONSULTANT/VENDOR FEE FOR RESOURCE AND CRISIS CENTER (RCC) FOR THEIR WORK REGARDING FAMILY VIOLENCE, SEXUAL ASSAULT, AND HUMAN TRAFFICKING PREVENTION: AS PER $300K 2023 RURAL CITIES GRANT.				$0	$5,000	$0	$0	$0	
CONTRACTORS/VENDORS FOR BUILDING REPAIRS				$0	$15,000	$0	$0	$0	
EXPENSE FOR CRIME PREVENTION CONSULTANT--ONLY AS NEEDED. TO BE REIMBURSED VIA RURAL CITIES GRANT.				$0	$10,000	$0	$0	$0	
FD CUT				$0	($10,000)	$0	$0	$0	
GRANT-WRITERS TO FUND EXTERNAL GRANT WRITER FOR ENHANCING RESOURCES				$0	$30,000	$0	$0	$0	
MEDICAL EXAMINATIONS FOR NEW HIRE PERSONNEL				$0	$10,000	$0	$0	$0	
PACKAGE: DIGITIZATION OF POLICE RECORDS				$0	$0	$0	$0	$0	
RESOURCE CRISIS CENTER (RCC) PAYMENT FOR THEIR ANNUAL SERVICES--TO BE REIMBURSED VIA RURAL CITIES GRANT.				$0	$5,000	$0	$0	$0	
TAKE $37K FROM PROFESSIONAL FEES AND MOVE TO RENTALS PER CHIEF ARAGON				$0	($37,000)	$0	$0	$0	
VENDOR FEE FOR EXTERNAL INVESTIGATOR: AS NECESSARY.				$0	$2,500	$0	$0	$0	
4041 ARBITRATION	**$0**	**$0**	**$0**	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$5,000**
ARBITRATION COSTS FOR APPEAL HEARINGS AS PER CBA.				$0	$5,000	$0	$0	$0	
4042 ARBITRATION	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4043 CIVIL SERVICE TESTING	$0	$0	$0	$0	$7,500	$0	$0	$0	$7,500
				$0	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	($12,500)	$0	$0	$0	
CIVIL SERVICE EXAMS FOR NEW HIRES (4) AND PROMOTIONS (1) AT $2,500 EACH				$0	$12,500	$0	$0	$0	
FD INCREASE FOR CIVIL SERVICE EXAMS (3)				$0	$7,500	$0	$0	$0	
4050 ADVERTISING AND PROMOTION	$4,284	$2,348	$16,250	$18,000	$18,250	$0	$0	$0	$18,250
ADVERTISING AND PROMOTION ESTIMATE				$18,000	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	($30,750)	$0	$0	$0	
CITIZENS' POLICE ACADEMY --SUPPLIES				$0	$5,000	$0	$0	$0	
FD INCREASE				$0	$2,000	$0	$0	$0	
NEWSPAPER ADVERTISEMENTS				$0	$2,000	$0	$0	$0	
PROMOTIONAL MATERIALS FOR RECRUITING AND PUBLIC RELATION EVENTS (FLYERS, GIVEAWAYS, PHOTO WALL, ETC.)				$0	$10,000	$0	$0	$0	
SIGN-ON BONUS FOR LATERAL TRANSFER & NEW TCOLE CERTIFIED OFFICERS				$0	$30,000	$0	$0	$0	
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$28,734	$19,655	$44,250	$20,000	$36,000	$0	$0	$0	$36,000
ANNUAL CHIEF'S CONFERENCE				$0	$1,250	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	($45,000)	$0	$0	$0	
CADET TUITION AND COSTS--ESTIMATED 3 CADETS @ $2,500 EACH FOR TUITION				$0	$7,500	$0	$0	$0	
CONVENTIONS/SCHOOL/TRAVEL EXP				$20,000	$20,000	$0	$0	$0	
DE-ESCALATION TRAINING--ALL OFFICER--ANNUALLY				$0	$8,000	$0	$0	$0	
FD CUT				$0	($18,250)	$0	$0	$0	
MANDATED PO/TCO TRAINING				$0	$50,000	$0	$0	$0	
MANDATORY FIREARMS QUALIFICATION				$0	$12,500	$0	$0	$0	
4061 FBI NATIONAL ACADEMY	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4065 STATE GRANT TRAINING EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$9,011	$5,113	$7,370	$2,500	$6,470	$0	$0	$0	$6,470

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
DUES, SUBSCRIPTIONS & BOOKS ESTIMATES				$2,500	$2,500	$0	$0	$0	
AMERICAN SOCIETY FOR INDUSTRIAL SECURITY (ASIS)				$0	$235	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$935	$0	$0	$0	
FBINAA DUES				$0	$200	$0	$0	$0	
FD DECREASE				$0	($900)	$0	$0	$0	
NOTARY PUBLIC LICENSES AND RENEWALS				$0	$300	$0	$0	$0	
ROTARY DUES				$0	$1,100	$0	$0	$0	
TEXAS GANG INVESTIGATORS ASSOCIATION FEES				$0	$1,600	$0	$0	$0	
TX POLICE CHIEFS ASSN				$0	$500	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
SERVICES	$198,079	$120,241	$140,496	$127,500	$160,046	$0	$0	$0	$160,046
5010 COMMUNICATIONS	$2,993	$2,970	$0	$1,000	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	($50,000)	$0	$0	$0	
CYBER NETWORK CONNECTIONS--BLDG "B"				$1,000	$0	$0	$0	$0	
DIRECT CYBER CONNECTIVITY TO BUILDING "B" FOR OSSI/RMS (DIRECTLY CONNECTS BUILDING B TO LEAGUE CITY PD CONSORTIUMO.				$0	$50,000	$0	$0	$0	
5020 UTILITIES	$1,400	$0	$0	$0	$0	$0	$0	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$4,393	$2,970	$0	$1,000	$0	$0	$0	$0	$0
6999 WAL-MART GRANT	$0	$0	$0	$0	$0	$0	$0	$0	$0
7010 FACILITIES -- MAJOR RENOVATION	$3,348	$8,422	$22,000	$8,000	$0	$0	$0	$0	$0
FACILITIES -- MAJOR RENOVATION ESTIMATE--EMERGENCY REPAIRS FOR PLUMBING, A/C, NEW ROOF, & FENCING/GATES.				$8,000	$75,000	$0	$0	$0	
FD CUT- ALREADY UNDER FACILITIES BUDGET				$0	($115,000)	$0	$0	$0	
REPLACEMENT OF ROOF-TOP AIR CONDICTIONER UNITS-TWO (2)				$0	$40,000	$0	$0	$0	
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	05 POLICE	01-05-50 50 POLICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0	$0	$0	$0	$0	$0
PACKAGE: DOOR MAINTENACE				$0	$0	$0	$0	$0	
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$49,803	$0	$98,300	$0	$75,490	$0	$0	$0	$75,490
3D CRIME SCENE SCANNER				$0	$90,000	$0	$0	$0	
BODY WORN CAMERAS (AXON-BODY 2) 50 @ $1,000 EACH				$0	$50,000	$0	$0	$0	
FABRICATING CID VEHICLES WITH EMERGENCY RESPONSE LIGHTING 10 VEHICLES @ $4,000 EACH.				$0	$40,000	$0	$0	$0	
FD CUT				$0	($425,000)	$0	$0	$0	
FD CUT CRIME SCANNER				$0	($90,000)	$0	$0	$0	
LIDAR HANDHELD RADAR SPEED DETECTION FOR TRAFFIC ENFORCEMENT OPERATIONS 6 @ $3,000 EACH .				$0	$18,000	$0	$0	$0	
PACKAGE: 10--AXON IN-CAR CAMERAS				$0	$0	$0	$0	$0	
PACKAGE: 5-MOBILE COMMAND TERMINALS (MCT) FOR THE FIVE LEASED/PURCHASE MARKED PATROL VEHICLES				$0	$0	$0	$0	$0	
PACKAGE: SOLAR POWERED RADAR SIGN				$0	$0	$0	$0	$0	
PACKAGE: UNMANNED AERIAL VEHICLE (UAV)/DRONE				$0	$0	$0	$0	$0	
PORTABLE HANDHELD RADIOS (MOTOROLA APX-8000) 50 @ $8,500 EACH				$0	$425,000	$0	$0	$0	
TAKE FROM HERE AND MOVE TO SALARIES PER CHIEF ARAGON				$0	($82,510)	$0	$0	$0	
UNMANNED AERIAL VEHICLE (UAV AKA DRONE)				$0	$50,000	$0	$0	$0	
CAPITAL	$53,151	$8,422	$120,300	$8,000	$75,490	$0	$0	$0	$75,490
TOTAL 01-05-50 50 POLICE	$5,427,755	$5,319,406	$5,603,793	$5,647,841	$6,153,950	$0	$0	$0	$6,153,950

PROPOSED BUDGET FY 2025

01 GENERAL FUND

50 ANIMAL CONTROL CONTRACTS

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
4071 GALVESTON COUNTY CONTRACT	$36,777	$78,500	$121,664	$83,500
4072 ACO SHELTER OPERATION	$23,358	$50,000	$64,006	$50,000
4073 CREDIT FOR SHELTER REVENUE	$0	$0	$0	$0
TOTAL SERVICES	**$60,135**	**$128,500**	**$185,670**	**$133,500**
TOTAL 50 ANIMAL CONTROL CONTRACTS	**$60,135**	**$128,500**	**$185,670**	**$133,500**

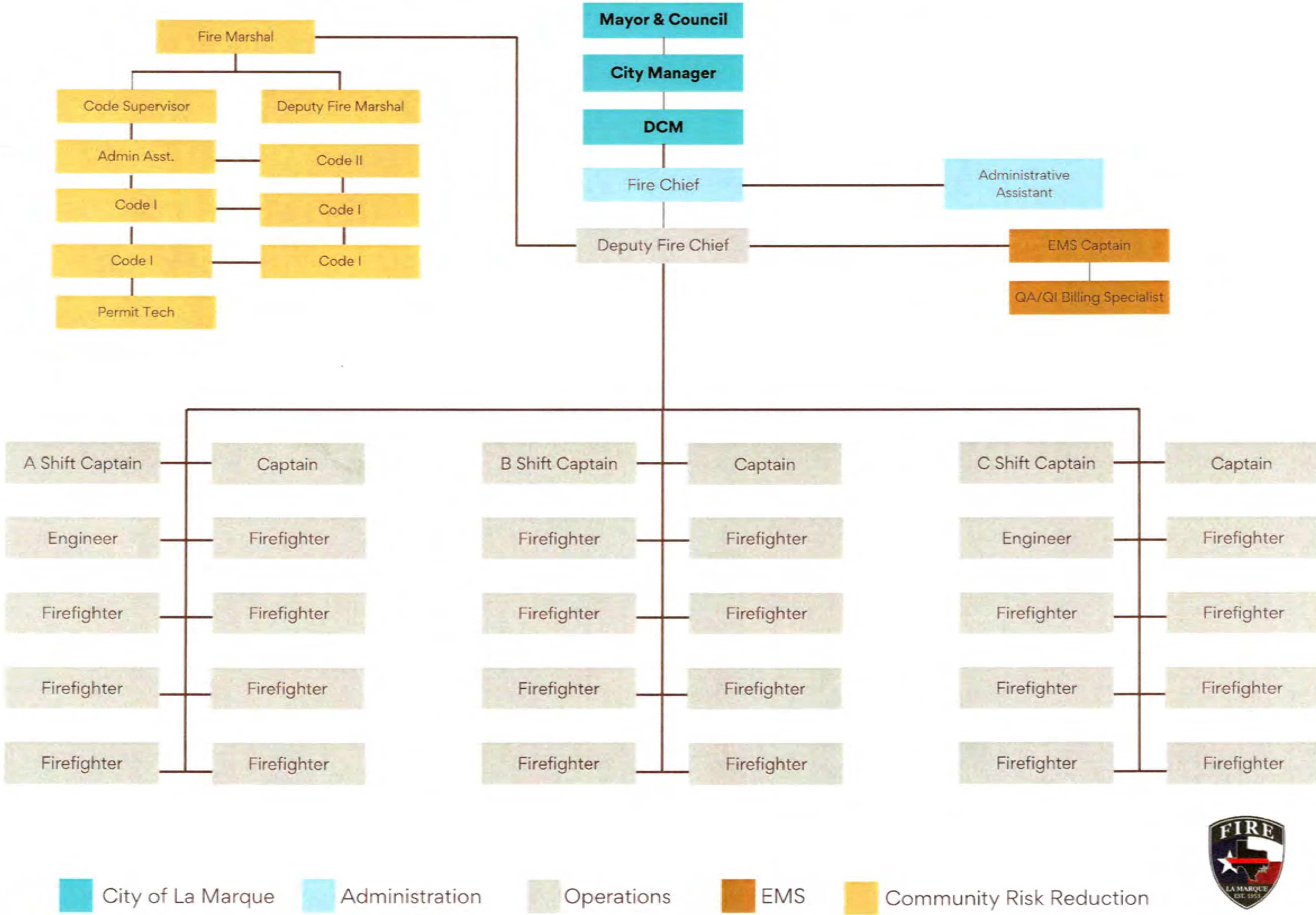
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	15 ANIMAL CONTROL CONTRACTS	01-15-50 50 ANIMAL CONTROL CONTRACTS

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4071 GALVESTON COUNTY CONTRACT	$49,381	$36,777	$78,500	$121,664	$83,500	$0	$0	$0	$83,500
GALVESTON COUNTY CONTRACT				$121,664	$83,500	$0	$0	$0	
4072 ACO SHELTER OPERATION	$65,239	$23,358	$50,000	$64,006	$50,000	$0	$0	$0	$50,000
ACO SHELTER OPERATION				$64,006	$50,000	$0	$0	$0	
4073 CREDIT FOR SHELTER REVENUE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$114,620	$60,135	$128,500	$185,670	$133,500	$0	$0	$0	$133,500
TOTAL 01-15-50 50 ANIMAL CONTROL CONTRACTS	$114,620	$60,135	$128,500	$185,670	$133,500	$0	$0	$0	$133,500

Fire Department Organizational Chart



Fire/EMS Department

The City of La Marque Fire Department is a comprehensive and dynamic agency delivering a wide array of services to the community. These services include:

1. **Fire Suppression and Rescue Services**: The department is equipped to handle various fire emergencies and perform diverse rescue operations.
2. **Advanced Life Support and EMS**: They offer advanced life support and pre-hospital care, including MICU (Mobile Intensive Care Unit) emergency medical transport.
3. **Fire Prevention and Code Enforcement**: This includes inspecting buildings for fire code compliance, examining building plans, and issuing occupancy permits to ensure safety standards are met.
4. **Fire & Criminal Investigations:** A responsibility of the Fire Marshal's Office, this includes the investigation of fire, arson, and explosive related incidents within the city limits and surrounding jurisdictions when requested. As a Texas Law Enforcement Entity, the Fire Marshal's Office conducts these investigations and files charges when necessary.
5. **Hazardous Materials Management**: The department is responsible for the mitigation and abatement of hazardous materials incidents to protect public health and safety.
6. **Public Education and Community Outreach**: They conduct programs to educate the public on fire safety, emergency preparedness, and other relevant topics.
7. **Regional and Mutual Aid Response:** The La Marque Fire Department is a member of the Texas Regional Response Team, providing emergency services beyond their immediate jurisdiction, including the greater Houston area. They also participate in the Galveston County Firefighter Mutual Aid System, collaborating with neighboring departments for mutual support.

This multi-faceted approach ensures that the La Marque Fire Department is prepared to address a wide range of emergencies and safety concerns within their community and beyond.

Fiscal Year 2024-2025 Goals and Objectives

- Increase staffing to 11 per shift with a minimum staffing of 8 personnel by adding 3 Fire Engineer/Operators.
- Increase EMS response Posture by placing 3rd medic unit in service full time
- Improve Revenue collections for services rendered by the department.
- Continuing Operations review for Texas Fire Chiefs Best Practice Accreditation.
- Continue to Expand and Improve Department recruitment and retention initiative.
- Achieve Texas Fire Marshal Association achievement of excellence award.
- Expand Community CPR to reach more citizens and 100% staff certification.
- Institute In house EMS training for required ACLS, PALS, BTLS Card classes

Fiscal Year 2023-24 Accomplishments

- 3 Captains added to staffing increasing staff to 10 per shift with a minimum staffing of 8 personnel.
- Took delivery of 1 of our ambulance remounts
- 8 Firefighters achieved paramedic certification. 1 currently in class to achieve.
- 7 Fire fighters achieved TCFP Hazmat Certification
- 7 Firefighters achieved advanced level structural firefighter certifications.
- 15 Firefighters achieved Driver operator certification.
- Community CPR program initiated. 67 citizens taught CPR to date.
- Stop the bleed training program instituted
- Smoke detector installation program expanded to on shift for greater response.
- Monthly child safety seat check station-initiated 4th Thursday of every month.
- Biannual TCFP compliant live fire training Initiated for all department members.
- Emergency vehicle lockout kits put into service with a policy for use.
- Personal Radiation Detector Program SOG, and Detectors, Implemented on ALL Shifts (Homeland security radiological counterterrorism)
- Implementation of Company Level Inspections
- Creation of department mission statement and core values
- FEMA Professional Development Series in Emergency Management completed by ALL Command Staff
- Implementation of FMO Axon Body Cameras
- Implementation of FMO Axon Tasers
- Deputy Fire Marshal Position Added
- Federal training in explosion and incendiary fire investigations.
- SRT TACTICAL PARAMEDIC Program 29 Documented Ops
- Implementation of FDC Locator Strobe on Sprinklered Properties
- Code Enforcement Restructuring, Brought Under FMO
- Game Room Permitting/Compliance Handled Completely by Code/FMO
- Initiated Annual Operational Permit Program
- TCFP Fire Marshal Certification obtained by 7 Members of Department
- Increased KNOX Box Compliance with New/Existing Businesses
- FMO Stop Work Orders (Office Specific)
- FMO "Sorry We Missed You" Stickers
- FMO in house Crime scene evidence collection capabilities
- TCOLE Audit received ZERO deficiencies.
- CAP (certified Administrative Professional) Designation achieve by administrative assistant

PROPOSED BUDGET FY 2025

01 GENERAL FUND

60 FIRE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$1,853,814	$2,252,493	$2,314,225	$2,500,363
1013 PART TIME FIREFIGHTERS	$0	$0	$0	$0
1020 LONGEVITY	$5,832	$7,955	$5,832	$6,200
1030 EXTRA HELP	$3,108	$0	$0	$0
1035 CERTIFICATION PAY	$145,234	$145,200	$179,363	$147,300
1036 PHONE STIPEND	$1,626	$1,080	$3,240	$4,500
1040 OVERTIME	$263,751	$150,000	$550,000	$300,000
1060 PAYROLL TAXES	$171,199	$195,330	$165,818	$198,630
1065 RETIREMENT (TMRS)	$325,195	$376,873	$436,979	$349,910
1070 GROUP HEALTH INSURANCE	$193,648	$306,031	$231,960	$258,469
1075 WORKERS COMPENSATION	$85,510	$104,287	$116,555	$106,158
TOTAL PERSONNEL SERVICES	**$3,048,916**	**$3,539,249**	**$4,003,972**	**$3,871,530**
2010 OPERATING SUPPLIES	$17,044	$23,900	$20,485	$25,000
2011 FIRST RESPONSE SUPPLIES	$85,063	$73,000	$106,861	$100,000
2012 EMS EQUIP AMBULANCE	$0	$0	$0	$0
2019 POSTAGE	$2	$200	$1,009	$800
2020 FUEL SUPPLIES	$57,208	$55,000	$78,492	$80,000
2021 FUEL SUPPLY EXP-NON CITY VEHIC	$0	$0	$0	$0
2031 RENTAL EXPENSE	$5,813	$4,000	$5,708	$7,000
2040 UNIFORMS, MAINT & SAFETY GEAR	$35,948	$37,375	$37,072	$37,000
2060 SMALL TOOLS	$3,360	$6,000	$7,239	$8,000
2070 JANITORIAL SUPPLIES & MAINT.	$1,437	$9,060	$7,412	$9,000
TOTAL SUPPLIES	**$205,876**	**$208,535**	**$264,278**	**$266,800**
3020 REPAIR & MAINT-BLDG FURN & FIX	$42,632	$33,286	$41,931	$50,000
3030 REPAIR & MAINT--MOTOR VEHICLES	$123,153	$75,000	$78,015	$85,000
3040 REPAIR & MAINT--EQUIPMENT	$24,339	$31,200	$39,893	$40,000
3050 FIRE EQUIPMENT REPLACEMENT	$0	$0	$0	$0
3060 COMPUTER REPAIR	$0	$250	$7,032	$8,500
TOTAL REPAIRS AND MAINTENANCE	**$190,124**	**$139,736**	**$166,871**	**$183,500**
4030 GENERAL INSURANCE	$5,000	$0	$0	$0
4040 PROFESSIONAL FEES	$42,442	$62,850	$62,801	$60,000
4041 COLLECTIVE BARGAINING	$0	$0	$0	$0
4042 ARBITRATION	$0	$0	$0	$0
4050 LEGAL ADVERTISING	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$49,512	$40,000	$50,397	$50,000
4065 STATE GRANT TRAINING EXPENSE	$0	$0	$0	$0
4071 DUES, SUBSCRIPTIONS & BOOKS	$16,317	$12,000	$27,042	$20,000
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$113,272**	**$114,850**	**$140,240**	**$130,000**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0

PROPOSED BUDGET FY 2025

01 GENERAL FUND

60 FIRE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**
6091 BLDG. DEMOLITION, WEED CONTROL	$0	$0	$0	$0
7020 20 YEAR LIFE ASSETS	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$178,000	$18,000
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$44,400	$10,211	$37,403	$25,000
TOTAL CAPITAL	**$44,400**	**$10,211**	**$215,403**	**$43,000**
TOTAL 60 FIRE	**$3,602,587**	**$4,012,581**	**$4,790,764**	**$4,494,830**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	06 FIRE	01-06-60 60 FIRE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$1,724,716	$1,853,814	$2,252,493	$2,314,225	$2,500,363	$0	$0	$0	$2,500,363
1010 SALARY				$2,314,225	$0	$0	$0	$0	
2024 ESTIMATE BY D. MERRYMAN 2025 INCREASE WITH 8% CBA INCREASE				$0	$2,500,363	$0	$0	$0	
PACKAGE: 3 NEW FIRE ENGINEERS STATION 1				$0	$0	$0	$0	$0	
PACKAGE: 3 NEW FIREFIGHTERS				$0	$0	$0	$0	$0	
PACKAGE: 6 NEW FIREFIGHTERS				$0	$0	$0	$0	$0	
PACKAGE: 6 NEW FIREFIGHTERS FOR STAFFING 4TH MEDIC UNIT				$0	$0	$0	$0	$0	
PACKAGE: DEPUTY FIRE MARSHAL				$0	$0	$0	$0	$0	
PACKAGE: REFUNDING OF EMS QA/QI COMMUNITY PROGRAM MANAGER				$0	$0	$0	$0	$0	
1013 PART TIME FIREFIGHTERS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1020 LONGEVITY	$5,430	$5,832	$7,955	$5,832	$6,200	$0	$0	$0	$6,200
1020 LONGEVITY				$5,832	$6,200	$0	$0	$0	
YARDLEY IRA ROBINSON ASHLEY MARTINEZ JODY GARCIA DADRIAN FREEMAN BRANDON MAUGHAN TANNER BRIGGS BRENNAN MERRYMAN DAVID FLENNIKEN MELANIE CHANDLER CODY REYES ISAIAS CARLTON CHRISTINA R CRESWELL ALEXANDER S BILLIOTT DYLAN M ARMSTRONG ZACHARY HUNTER PATRICIA HARPER MICHAEL FORREST GREGORY BLACK AMANDA				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$0	$3,108	$0	$0	$0	$0	$0	$0	$0
1035 CERTIFICATION PAY	$122,006	$145,234	$145,200	$179,363	$147,300	$0	$0	$0	$147,300
2024 ESTIMATE 2025 PROPOSAL				$179,363	$147,300	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	06 FIRE	01-06-60 60 FIRE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1036 PHONE STIPEND	$2,462	$1,626	$1,080	$3,240	$4,500	$0	$0	$0	$4,500
1036 PHONE STIPEND FOR 6 PERSONNEL				$0	$4,500	$0	$0	$0	
2024 ESTIMATE 2025 PROPOSAL				$3,240	$0	$0	$0	$0	
1040 OVERTIME	$367,868	$263,751	$150,000	$550,000	$300,000	$0	$0	$0	$300,000
1040 OVERTIME				$550,000	$300,000	$0	$0	$0	
1060 PAYROLL TAXES	$182,834	$171,199	$195,330	$165,818	$198,630	$0	$0	$0	$198,630
1060 PAYROLL TAXES				$165,818	$0	$0	$0	$0	
2024 ESTIMATE 2025 PROPOSAL				$0	$198,630	$0	$0	$0	
1065 RETIREMENT (TMRS)	$322,316	$325,195	$376,873	$436,979	$349,910	$0	$0	$0	$349,910
2024 ESTIMATE 2025 PROPOSAL				$436,979	$349,910	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$137,059	$193,648	$306,031	$231,960	$258,469	$0	$0	$0	$258,469
2024 ESTIMATE 2025 PROPOSAL				$231,960	$258,469	$0	$0	$0	
1075 WORKERS COMPENSATION	$83,629	$85,510	$104,287	$116,555	$106,158	$0	$0	$0	$106,158
2024 ESTIMATE 2025 PROPOSAL				$116,555	$106,158	$0	$0	$0	
PERSONNEL SERVICES	$2,948,321	$3,048,916	$3,539,249	$4,003,972	$3,871,530	$0	$0	$0	$3,871,530
2010 OPERATING SUPPLIES	$10,031	$17,044	$23,900	$20,485	$25,000	$0	$0	$0	$25,000
2024 ESTIMATE 2025 PROPOSAL				$20,485	$0	$0	$0	$0	
BATTERIES				$0	$2,000	$0	$0	$0	
MISC. OFFICE/OPERTATING SUPPLIES				$0	$20,000	$0	$0	$0	
INCREASED ADMINISTRATION SUPPLIES DUE TO INCREASED STAFFING AND OFFICE USE									
TONER - PRINTERS				$0	$3,000	$0	$0	$0	
2011 FIRST RESPONSE SUPPLIES	$69,389	$85,063	$73,000	$106,861	$100,000	$0	$0	$0	$100,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	06 FIRE	01-06-60 60 FIRE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE 2025 PROPOSAL WITH SUPPLY COST INCREASE AND CALL VOLUME INCREASE				$106,861	$0	$0	$0	$0	
FD CUT				$0	($25,000)	$0	$0	$0	
MEDICAL SUPPLIES & EQUIPMENT				$0	$115,000	$0	$0	$0	
LMFD RAN 6,190 CALLS IN 22-23 FY THE CALL VOLUME HAS INCREASE AND WE ARE PROJECTED TO RUN 7,100 CALL IN FY 23-24 AND WITH POPULATION GROWTH WE WILL CONTINUE TO TREND UPWARDS. THERE HAS ALSO BEEN AN APPROXIMATELY 15% INCREASE IN COST OF MEDICAL SUPPLIES									
SHARPS MEDICAL WASTE DISPOSAL				$0	$10,000	$0	$0	$0	
INCREASED CALL VOLUME INCREASES MEDICAL WASTE DISPOSAL									
2012 EMS EQUIP AMBULANCE	$480	$0	$0	$0	$0	$0	$0	$0	$0
2019 POSTAGE	$2	$2	$200	$1,009	$800	$0	$0	$0	$800
POSTAGE				$1,009	$800	$0	$0	$0	
2020 FUEL SUPPLIES	$54,570	$57,208	$55,000	$78,492	$80,000	$0	$0	$0	$80,000
2024 ESTIMATE				$78,492	$0	$0	$0	$0	
FUEL SUPPLIES				$0	$80,000	$0	$0	$0	
ADDITIONAL VEHICLES ON ROAD AND FUEL SURCHARGE INCREASE									
2021 FUEL SUPPLY EXP-NON CITY VEHIC	$0	$0	$0	$0	$0	$0	$0	$0	$0
2031 RENTAL EXPENSE	$1,110	$5,813	$4,000	$5,708	$7,000	$0	$0	$0	$7,000
2024 ESTIMATE 2025 PROPOSAL				$5,708	$0	$0	$0	$0	
MEDICAL OXYGEN RENTAL WITH SURCHARGE INCREASE				$0	$7,000	$0	$0	$0	
2040 UNIFORMS, MAINT & SAFETY GEAR	$33,701	$35,948	$37,375	$37,072	$37,000	$0	$0	$0	$37,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	06 FIRE	01-06-60 60 FIRE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE				$37,072	$0	$0	$0	$0	
BOOT REIMBURSEMENT				$0	$4,500	$0	$0	$0	
FD CUT				$0	($16,000)	$0	$0	$0	
RENTAL GEAR (SCHOOL PURPOSES)				$0	$3,500	$0	$0	$0	
UNIFORMS				$0	$45,000	$0	$0	$0	
ADDITIONAL UNIFORMS FOR INCREASED STAFFING									
2060 SMALL TOOLS	$1,775	$3,360	$6,000	$7,239	$8,000	$0	$0	$0	$8,000
2024 ESTIMATE				$7,239	$0	$0	$0	$0	
FD CUT				$0	($7,000)	$0	$0	$0	
SMALL TOOL FOR APPARATUS AND BUILDING MAINTENANCE				$0	$15,000	$0	$0	$0	
INCREASE TO PURCHASE SMALL TOOLS TO TO RE OUTFIT RESERVE ENGINE WITH PROPER EQUIPMENT. THIS DECREASE TRUCK CHANGE OVER TIME AND ALLOW 3 ENGINE TO BE AVAILABLE FOR BACK FILL SHOULD BOTH ENGINES BE ON EXTENDED FIRE SCENES.									
2070 JANITORIAL SUPPLIES & MAINT.	$9,030	$1,437	$9,060	$7,412	$9,000	$0	$0	$0	$9,000
2024 ESTIMATE				$7,412	$0	$0	$0	$0	
JANITORIAL SERVICES				$0	$9,000	$0	$0	$0	
SUPPLIES	$180,087	$205,876	$208,535	$264,278	$266,800	$0	$0	$0	$266,800
3020 REPAIR & MAINT-BLDG FURN & FIX	$15,940	$42,632	$33,286	$41,931	$50,000	$0	$0	$0	$50,000
2024 ESTIMATE				$41,931	$0	$0	$0	$0	
ALEX A/C				$0	$15,000	$0	$0	$0	
BUILDING MAINT (MISC) BOTH BUILDINGS				$0	$80,000	$0	$0	$0	
NEW FACILITY IS OUT OF WARRANTY THERE ARE 7 FULL SIZE A/C TO MAINTAIN AS WELL AS 3 MINI SPLITS. GARAGE DOORS AT STATION 1 NEED REPAIRED AND STATION 2 DOORS NEED REPLACED									
FD CUT				$0	($50,000)	$0	$0	$0	
PEST CONTROL				$0	$5,000	$0	$0	$0	
3030 REPAIR & MAINT--MOTOR VEHICLES	$36,475	$123,153	$75,000	$78,015	$85,000	$0	$0	$0	$85,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	06 FIRE	01-06-60 60 FIRE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE				$78,015	$0	$0	$0	$0	
FD CUT				$0	($40,000)	$0	$0	$0	
MAINTENANCE OF FLEET				$0	$125,000	$0	$0	$0	
3 ENGINES AVERAGE30,000 A YEAR IN BASE MAINTENANCE WITH NO MAJOR ISSUES EVERY YEAR THEY AGE THE HIGHER THAT NUMBER WILL INCREASE									
4 AMBULANCES 10,000 A YEAR IN BASE MAINTENANCE WITH NO MAJOR ISSUES									
3040 REPAIR & MAINT--EQUIPMENT	$20,720	$24,339	$31,200	$39,893	$40,000	$0	$0	$0	$40,000
2024 ESTIMATE				$39,893	$0	$0	$0	$0	
FD CUT				$0	($10,000)	$0	$0	$0	
FLOW AND FIT TEST				$0	$1,500	$0	$0	$0	
HURST TOOLS INSPECTION AND MAINTENANCE				$0	$4,000	$0	$0	$0	
REPAIR/MAINTENANCE OF EQUIPMENT				$0	$37,500	$0	$0	$0	
INCREASED AMOUNT DUE TO ADDITIONAL SETS OF RESCUE TOOLS, FIRE HOSE, LADDERS AND AIR PACK MASK REQUIRING TESTING.									
SCBA INSPECTION AND MAINTENANCE				$0	$2,500	$0	$0	$0	
SHARP LADDER TESTING AND MAINTENANCE				$0	$1,000	$0	$0	$0	
STRETCHER MAINTENANCE				$0	$3,500	$0	$0	$0	
3050 FIRE EQUIPMENT REPLACEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
3060 COMPUTER REPAIR	$0	$0	$250	$7,032	$8,500	$0	$0	$0	$8,500
2024 ESTIMATE				$7,032	$0	$0	$0	$0	
COMPUTERS AND ACCESSORIES DESK TOP REPLACEMENTS				$0	$5,100	$0	$0	$0	
NEW IPAD DOCKING STATION AND ZOOM ACCOUNT FOR DEPUTY FIRE MARSHAL				$0	$3,400	$0	$0	$0	
REPAIRS AND MAINTENANCE	$73,135	$190,124	$139,736	$166,871	$183,500	$0	$0	$0	$183,500
4030 GENERAL INSURANCE	$0	$5,000	$0	$0	$0	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$52,435	$42,442	$62,850	$62,801	$60,000	$0	$0	$0	$60,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	06 FIRE	01-06-60 60 FIRE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE				$62,801	$0	$0	$0	$0	
CAREER CERT - CONTINUING EDUCATION				$0	$10,000	$0	$0	$0	
COMPANY INCREASED FEES FROM 1800 TO 5000 MOVING FORWARD									
DEPT. OF STATE HEALTH SERVICES				$0	$5,000	$0	$0	$0	
ESO FIRE REPORTING				$0	$25,000	$0	$0	$0	
FD CUT				$0	($20,000)	$0	$0	$0	
PACKAGE: LEXIPOL POLICIES AND PROCEDURES UPGRADE				$0	$0	$0	$0	$0	
PAUL FINE DIRECTOR				$0	$20,000	$0	$0	$0	
DUE TO CALL VOLUME REQUIRES AN INCREASE IN FEES TO 1,250 FROM 800									
TCFP RENEWAL INCREASE DUE TO INCREASED STAFFING				$0	$7,000	$0	$0	$0	
WANT TO IMPLEMENT NEW POLICY AND PROCEDURE SOFTWARE LEXIPOL THE NEW ADDITION WILL HELP US ACHIEVE TEXAS FIRE CHIEFS BEST PRACTICES CERTIFICATION				$0	$13,000	$0	$0	$0	
4041 COLLECTIVE BARGAINING	$0	$0	$0	$0	$0	$0	$0	$0	$0
4042 ARBITRATION	$0	$0	$0	$0	$0	$0	$0	$0	$0
4050 LEGAL ADVERTISING	$0	$0	$0	$0	$0	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$37,881	$49,512	$40,000	$50,397	$50,000	$0	$0	$0	$50,000
2024 ESTIMATE				$50,397	$0	$0	$0	$0	
TRAINING/TRAVEL/SCHOOL PROFESSIONAL DEVELOPMENT AND ADVANCED TRAINING FOR 36 FIRE PERSONNEL				$0	$50,000	$0	$0	$0	
4065 STATE GRANT TRAINING EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4071 DUES, SUBSCRIPTIONS & BOOKS	$15,776	$16,317	$12,000	$27,042	$20,000	$0	$0	$0	$20,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	06 FIRE	01-06-60 60 FIRE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE				$27,042	$0	$0	$0	$0	
ACTIVE 911				$0	$3,000	$0	$0	$0	
SERVICE COST INCREASE DUE TO INCREASED NUMBER OF DEVICES ON SYSTEM									
FD CUT				$0	($10,000)	$0	$0	$0	
FIREROSTER				$0	$2,500	$0	$0	$0	
INTERNATIONAL CODE COUNCIL (ICC) FIRE CODE SUBSCRIPTION				$0	$5,000	$0	$0	$0	
NFPA LINK MEMBERSHIP				$0	$3,500	$0	$0	$0	
PS TRAX				$0	$6,000	$0	$0	$0	
REOCCURING DUES, MEMBER FEES, AND TRAINING MATERIAL				$0	$10,000	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$106,093	$113,272	$114,850	$140,240	$130,000	$0	$0	$0	$130,000
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$3,022	$0	$0	$0	$0	$0	$0	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$3,022	$0	$0	$0	$0	$0	$0	$0	$0
6091 BLDG. DEMOLITION, WEED CONTROL	$0	$0	$0	$0	$0	$0	$0	$0	$0
7020 20 YEAR LIFE ASSETS	$0	$0	$0	$0	$0	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$178,000	$18,000	$0	$0	$0	$18,000

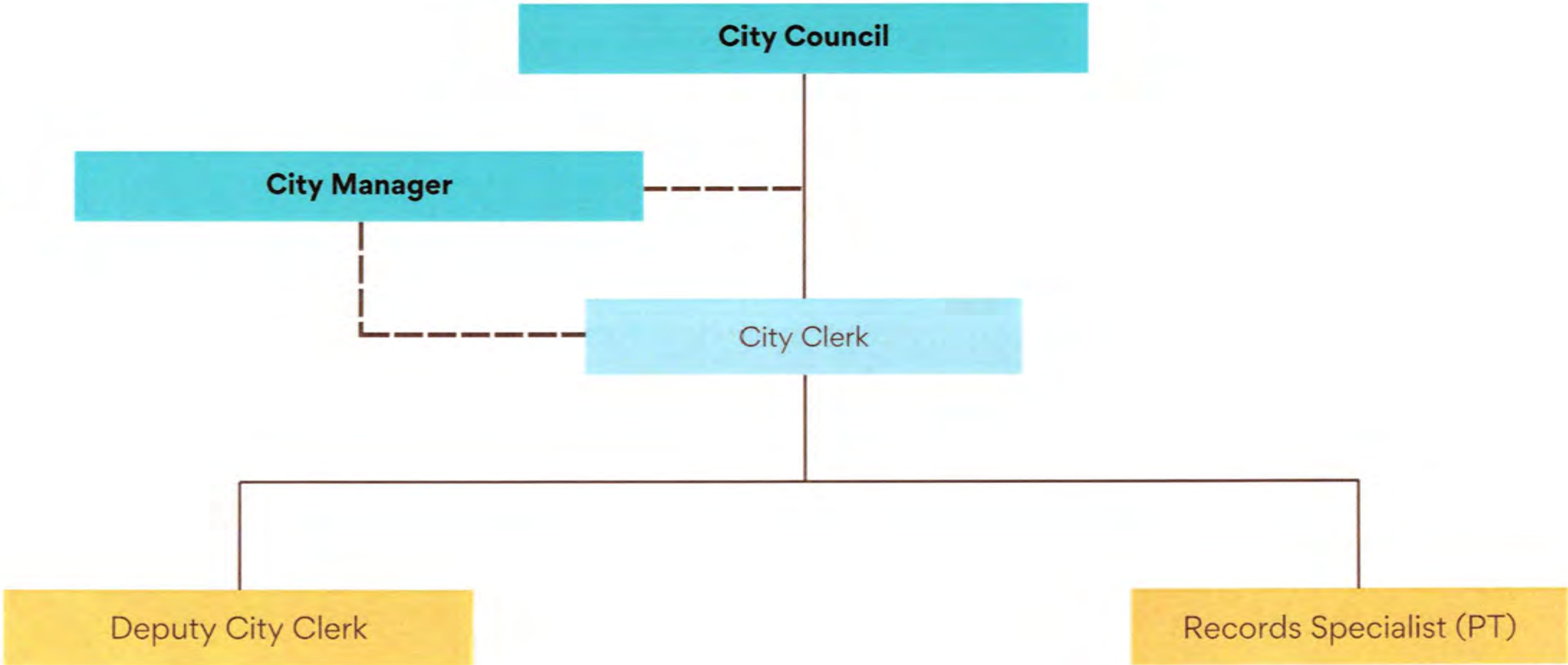
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	06 FIRE	01-06-60 60 FIRE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE				$178,000	$0	$0	$0	$0	
AMBULANCE REMOUNT				$0	$182,000	$0	$0	$0	
FD CUT				$0	($182,000)	$0	$0	$0	
MONTHLY PAYMENT FOR DEPUTY FIRE MARSHAL TRUCK. THIS WILL BE THE TRUCK OUTFITTED TO CARRY OUR ACCELERANT DETECTION K9				$0	$18,000	$0	$0	$0	
PACKAGE: AMBULANCE REMOUNT				$0	$0	$0	$0	$0	
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	**$29,102**	**$44,400**	**$10,211**	**$37,403**	**$25,000**	**$0**	**$0**	**$0**	**$25,000**
2024 ESTIMATE				$37,403	$0	$0	$0	$0	
BUNKER GEAR				$0	$25,000	$0	$0	$0	
BUNKER GEAR REPLACEMENT 5 SETS OF THE 20 SET TO EXPIRE				$0	$25,000	$0	$0	$0	
FD- ALL THESE SHOULD BE UNDER ARPA OR GRANTS.				$0	($60,000)	$0	$0	$0	
LIFE PACK CARDIAC MONITOR FOR AMBULANCE				$0	$20,000	$0	$0	$0	
PACKAGE: BODY ARMOUR REPLACEMENT				$0	$0	$0	$0	$0	
PACKAGE: NEW TURNOUT GEAR				$0	$0	$0	$0	$0	
PACKAGE: POWER LOAD EMS STRETCHERS				$0	$0	$0	$0	$0	
PACKAGE: SCOTT SCBA BOTTLES				$0	$0	$0	$0	$0	
STAIR CHAIR				$0	$15,000	$0	$0	$0	
CAPITAL	**$29,102**	**$44,400**	**$10,211**	**$215,403**	**$43,000**	**$0**	**$0**	**$0**	**$43,000**
TOTAL 01-06-60 60 FIRE	**$3,339,760**	**$3,602,587**	**$4,012,581**	**$4,790,764**	**$4,494,830**	**$0**	**$0**	**$0**	**$4,494,830**

City Clerk Organizational Chart



2023-2024 ACCOMPLISHMENTS

1. Achieved full staffing (2 full time 1 part time)
2. Training
    a. Texas Registered Municipal Clerk
    b. Texas Women's Leadership Institute
    c. Public Information
    d. Open Meetings
    e. Records Management
    f. CJIS
3. Public Information
    a. 208 Citywide Requests
    b. 636 Police Requests
4. Internal Policies – 16
5. Meetings
    a. Regular -48
    b. Special-19
    c. Cancelled-8
    d. Joint-3
6. Ordinances- 14
7. Resolutions- 65

2024-2024 GOALS

1) Improve Internal Efficiency
    - Conduct a workflow analysis to identify areas for improvement
    - Implement training programs for staff on new technologies and procedures
    - Develop standard operating procedures for key office functions
2) Modernize Record Management
    - Implement a digital document management system
    - Digitize historical records for easier access and preservation
    - Develop a digital records retention schedule in compliance with the Texas State Library Records Retention Schedule
3) Enhance Transparency and Public Access
    - Improve the city's online portal for public records requests
    - Improve the city's website section for meeting agendas, minutes, and recordings
    - Train staff on operating the new digital systems and troubleshooting common issues
4) Enhance Intergovernmental Relations
    - Strengthen partnerships with county and state offices
    - Participate in professional development and networking opportunities
    - Stay updated on legislative changes affecting city clerk responsibilities
5) Ensure Compliance and Best Practices
    - Conduct regular audits of office procedures to ensure compliance with federal, state, and local laws
    - Pursue relevant certifications for staff members
    - Stay updated on industry best practices and implement as appropriate

PROPOSED BUDGET FY 2025

01 GENERAL FUND

70 CITY CLERK

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$71,199	$149,781	$125,491	$164,777
1020 LONGEVITY	$216	$295	$288	$400
1030 EXTRA HELP	$6,420	$0	$2,545	$0
1036 PHONE STIPEND	$0	$0	$0	$0
1040 OVERTIME	$0	$0	$0	$0
1060 PAYROLL TAXES	$5,143	$11,481	$9,250	$13,397
1065 RETIREMENT (TMRS)	$10,128	$19,526	$14,102	$22,068
1070 GROUP HEALTH INSURANCE	$6,759	$16,761	$12,850	$16,968
1075 WORKERS COMPENSATION	$191	$373	$191	$375
TOTAL PERSONNEL SERVICES	**$100,056**	**$198,217**	**$164,717**	**$217,985**
2010 OPERATING EXPENSES	$2,183	$1,750	$4,500	$6,000
2019 POSTAGE	$42	$300	$60	$200
2020 FUEL SUPPLIES	$0	$0	$0	$0
2031 RENTALS	$0	$500	$0	$500
2040 UNIFORM MAINT AND SAFETY GEAR`	$40	$125	$0	$125
2060 SMALL TOOLS	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT	$0	$0	$0	$0
TOTAL SUPPLIES	**$2,265**	**$2,675**	**$4,560**	**$6,825**
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$0	$0	$0
3025 RECORDS MANAGEMENT	$6,178	$16,000	$20,100	$30,000
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$0	$0
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$6,178**	**$16,000**	**$20,100**	**$30,000**
4021 ELECTION COSTS	$53,902	$90,000	$24,264	$55,000
4030 GENERAL INSURANCE	$0	$200	$0	$200
4040 PROFESSIONAL FEES	$14,283	$9,050	$200	$5,050
4041 CIVIL SERVICE	$0	$0	$0	$0
4050 LEGAL ADVERTISING	$31,848	$30,000	$20,000	$30,000
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$1,160	$2,500	$500	$6,250
4071 DUES, SUBSCRIPTIONS & BOOKS	$3,126	$1,250	$300	$1,250
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$104,320**	**$133,000**	**$45,264**	**$97,750**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
TOTAL 70 CITY CLERK	**$212,818**	**$349,892**	**$234,641**	**$352,560**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	07 CITY CLERK	01-07-70 70 CITY CLERK

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$104,277	$71,199	$149,781	$125,491	$164,777	$0	$0	$0	$164,777
1010 SALARY				$125,491	$164,777	$0	$0	$0	
CITY CLERK DEPUTY CITY CLERK PT CITY CLERK ASST				$0	$0	$0	$0	$0	
PACKAGE: RECORDS COORDINATOR				$0	$0	$0	$0	$0	
1020 LONGEVITY	$678	$216	$295	$288	$400	$0	$0	$0	$400
AMOUNT PROVIDED BY MPERSONNEL				$288	$400	$0	$0	$0	
NANCE KIERRA				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$10,855	$6,420	$0	$2,545	$0	$0	$0	$0	$0
EXTRA HELP				$2,545	$0	$0	$0	$0	
1036 PHONE STIPEND	$193	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$347	$0	$0	$0	$0	$0	$0	$0	$0
1060 PAYROLL TAXES	$8,973	$5,143	$11,481	$9,250	$13,397	$0	$0	$0	$13,397
1060 PAYROLL TAXES				$9,250	$13,397	$0	$0	$0	
PACKAGE: RECORDS COORDINATOR				$0	$0	$0	$0	$0	
1065 RETIREMENT (TMRS)	$15,317	$10,128	$19,526	$14,102	$22,068	$0	$0	$0	$22,068
RETIREMENT				$14,102	$22,068	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$9,887	$6,759	$16,761	$12,850	$16,968	$0	$0	$0	$16,968
1070 GROUP HEALTH INSURANCE				$12,850	$16,968	$0	$0	$0	
1075 WORKERS COMPENSATION	$284	$191	$373	$191	$375	$0	$0	$0	$375
1075 WORKERS COMPENSATION				$191	$375	$0	$0	$0	
PERSONNEL SERVICES	$150,810	$100,056	$198,217	$164,717	$217,985	$0	$0	$0	$217,985
2010 OPERATING EXPENSES	$5,597	$2,183	$1,750	$4,500	$6,000	$0	$0	$0	$6,000
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
OPERATING EXPENSES				$4,500	$6,000	$0	$0	$0	
2019 POSTAGE	$3	$42	$300	$60	$200	$0	$0	$0	$200
POSTAGE				$60	$200	$0	$0	$0	
2020 FUEL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	07 CITY CLERK	01-07-70 70 CITY CLERK

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2031 RENTALS	$1,481	$0	$500	$0	$500	$0	$0	$0	$500
AMOUNT PROVIDED BY MPERSONNEL				$0	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
RENTALS				$0	$500	$0	$0	$0	
2040 UNIFORM MAINT AND SAFETY GEAR`	$0	$40	$125	$0	$125	$0	$0	$0	$125
AMOUNT PROVIDED BY MPERSONNEL				$0	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	($325)	$0	$0	$0	
UNIFORM MAINT AND SAFETY GEAR`				$0	$450	$0	$0	$0	
2060 SMALL TOOLS	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
2070 JANITORIAL SUPPLIES & MAINT	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
SUPPLIES	$7,081	$2,265	$2,675	$4,560	$6,825	$0	$0	$0	$6,825
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
3025 RECORDS MANAGEMENT	$0	$6,178	$16,000	$20,100	$30,000	$0	$0	$0	$30,000
CIVIC PLUS				$20,100	$20,000	$0	$0	$0	
GOVQA				$0	$10,000	$0	$0	$0	
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
REPAIRS AND MAINTENANCE	$0	$6,178	$16,000	$20,100	$30,000	$0	$0	$0	$30,000
4021 ELECTION COSTS	$21,538	$53,902	$90,000	$24,264	$55,000	$0	$0	$0	$55,000
ELECTION COST ESTIMATE				$24,264	$55,000	$0	$0	$0	
4030 GENERAL INSURANCE	$0	$0	$200	$0	$200	$0	$0	$0	$200
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
GENERAL INSURANCE				$0	$200	$0	$0	$0	
4040 PROFESSIONAL FEES	$16,905	$14,283	$9,050	$200	$5,050	$0	$0	$0	$5,050
BUDGET - BASE CORRECTIONS				$200	$5,050	$0	$0	$0	
PACKAGE: MUNICODE				$0	$0	$0	$0	$0	
4041 CIVIL SERVICE	$0	$0	$0	$0	$0	$0	$0	$0	$0

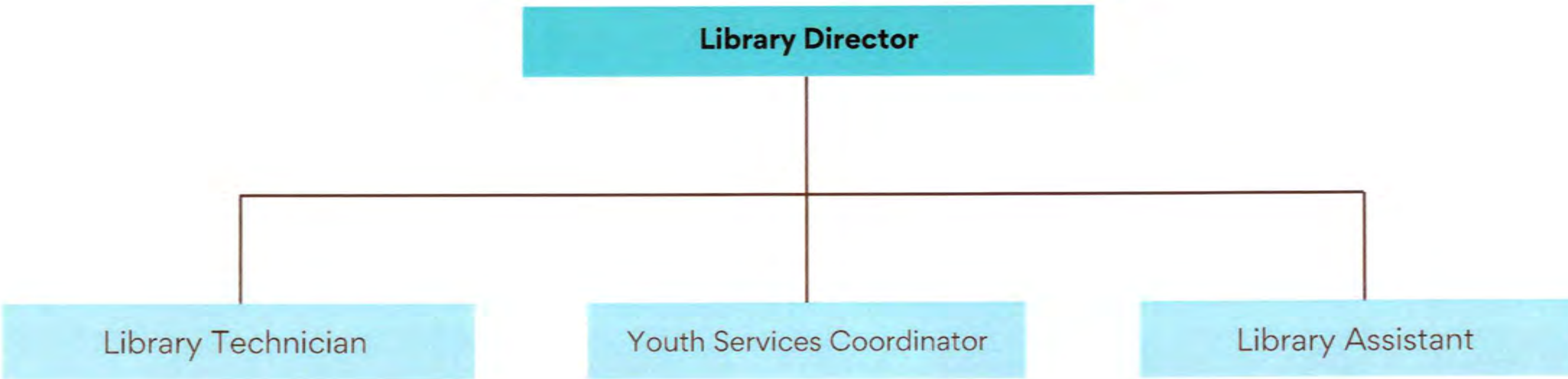
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	07 CITY CLERK	01-07-70 70 CITY CLERK

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4050 LEGAL ADVERTISING	$14,235	$31,848	$30,000	$20,000	$30,000	$0	$0	$0	$30,000
BUDGET - BASE CORRECTIONS				$0	($5,000)	$0	$0	$0	
LEGAL ADS ESTIMATE				$20,000	$0	$0	$0	$0	
LEGAL ADVERTISING				$0	$35,000	$0	$0	$0	
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$331	$1,160	$2,500	$500	$6,250	$0	$0	$0	$6,250
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
CONVENTIONS/SCHOOL/TRAVEL EXP				$500	$2,500	$0	$0	$0	
KIERRA NANCE CPM PROGRAM				$0	$3,750	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$840	$3,126	$1,250	$300	$1,250	$0	$0	$0	$1,250
ADDITIONAL				$0	$500	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
MEMBERSHIP AND PUBLICATION ESTIMATE				$300	$0	$0	$0	$0	
SALT GRASS CHAPTER				$0	$250	$0	$0	$0	
TEXAS REGISTERED MUNICIPAL CLERKS				$0	$500	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
SERVICES	$53,850	$104,320	$133,000	$45,264	$97,750	$0	$0	$0	$97,750
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
5020 UTILITIES	$97	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
UTILITIES	$97	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-07-70 70 CITY CLERK	$211,837	$212,818	$349,892	$234,641	$352,560	$0	$0	$0	$352,560

Library Organizational Chart



LA MARQUE
GATEWAY TO THE GULF

Department Mission Statement:

La Marque Public Library provides materials and services to help community residents obtain information to meet their personal, educational, and professional needs.

Department Goals and Objectives:

Continued accreditation with the Texas State Library for 2025 and beyond

Work with council on creating a monthly tutoring program at the library along with a simultaneous continuing education component for parents and guardians.

Work to implement at least two programs geared toward senior adults.

Establish a training manual focusing on library-specific guidelines, procedures, and best practices for new employees.

Continue to highlight the library's role as a connection point in meeting some of the social service needs of the La Marque community.

Department Accomplishments:

As of June 1, there have been 220 library programs with total attendance of almost 2,500. Almost 8,000 items have circulated with 2,000 of those being digital. During this same reporting period, La Marque Library has saved customers almost $80,000.

Public computers were upgraded with Cybrarian timeout software. This program allows staff to monitor computer use and accurately track statistics.

La Marque Library was an accredited member of the Texas State Library and Archives Commission for 2024. Accreditation makes the library eligible for participation in the statewide Interlibrary Loan Program and makes La Marque Library eligible to apply for competitive grants offered through the Texas State Library.

La Marque Library was honored to be recognized as a Library of Excellence by the Texas Municipal League this year.

La Marque Library established MOUs with DePelchin Children's Center to offer parenting classes and with the Resource Crisis Center to lead health and safety programs for youth.

Library staff planned and implemented a successful summer reading program with over 26 additional programs added to the June-July calendar.

Summer camp is a desired service for the La Marque community; however, the demands of running such a program are beyond the capacity of library staff and interns. A summer camp that runs for four full days per week for eight consecutive weeks is an extensive and unrealistic commitment for library staff and interns to provide alone, especially when combined with regular library duties. Summer is the busiest time of year for library staff, who are heavily engaged in delivering a full slate of summer reading programs each year. Expecting library staff to manage both summer camp and summer reading will quickly lead to burnout and diminished safety and quality for both camp and summer reading. For these reasons, I recommend adding two temporary summer positions to the library budget: a **Camp Site Coordinator** and a **Summer Camp Lead.** Doing so would help ensure that both programs receive the attention they both deserve to be successful.

Running a summer camp requires specialized skills in child supervision, activity planning, and safety management. There may also be training, licenses and certifications that library staff and interns do not have or are beyond the expertise of library personnel. Relying on library staff to conduct an eight-week summer camp not only stretches them beyond their capabilities but also perpetuates the misconception that librarians are childcare providers. By hiring a Camp Site Coordinator and a Summer Camp Lead, the library can ensure that qualified professionals are in place to manage the unique demands of the camp. More importantly, camp participants would be safer with additional adult oversight.

By charging a reasonable fee for camp participants, the library can fund these positions without placing additional strain on its existing budget. Library staff can coordinate camp registration and provide relevant weekly programming to campers.

Consequences of not funding:

Without additional dedicated personnel, the summer camp quality and its effectiveness will suffer.

Summer camp would take priority over summer reading programs at the library. Summer reading would need to be put on hold or canceled so that our staff of four can commit all their time and resources to the camp.

PROPOSED BUDGET FY 2025

01 GENERAL FUND

80 LIBRARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$188,038	$208,204	$189,190	$216,569
1020 LONGEVITY	$1,998	$2,040	$1,998	$2,475
1030 EXTRA HELP	$930	$0	$0	$0
1040 OVERTIME	$0	$0	$0	$0
1060 PAYROLL TAXES	$14,506	$16,084	$15,506	$17,200
1065 RETIREMENT (TMRS)	$26,886	$31,032	$28,814	$30,359
1070 GROUP HEALTH INSURANCE	$20,334	$33,521	$20,143	$23,986
1075 WORKERS COMPENSATION	$676	$795	$725	$795
TOTAL PERSONNEL SERVICES	**$253,368**	**$291,676**	**$256,376**	**$291,384**
2010 OPERATING SUPPLIES	$3,446	$5,000	$6,400	$6,200
2019 POSTAGE	$340	$375	$600	$600
2031 RENTALS	$0	$0	$0	$0
2040 UNIFORM, MAINT. & SAFETY GEAR	$0	$150	$150	$300
2070 JANITORIAL SUPPLIES & MAINT.	$7,682	$8,000	$12,410	$10,000
TOTAL SUPPLIES	**$11,468**	**$13,525**	**$19,560**	**$17,100**
3020 REPAIR & MAINT-BLDG FURN & FIX	$11,182	$12,000	$11,800	$7,000
3040 REPAIR & MAINT--EQUIPMENT	$2,940	$6,000	$4,014	$5,000
TOTAL REPAIRS AND MAINTENANCE	**$14,121**	**$18,000**	**$15,814**	**$12,000**
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$1,760	$3,000	$2,000	$3,000
4050 LEGAL ADVERTISING	$0	$500	$500	$800
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$1,148	$1,500	$1,900	$2,000
4071 DUES, SUBSCRIPTIONS & BOOKS	$1,136	$3,000	$1,500	$2,200
TOTAL SERVICES	**$4,044**	**$8,000**	**$5,900**	**$8,000**
5010 COMMUNICATIONS	$633	$3,000	$1,200	$1,200
5020 UTILITIES	$11,016	$8,500	$11,700	$7,000
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$11,649**	**$11,500**	**$12,900**	**$8,200**
7010 LIBRARY MATERIALS	($126)	$2,200	$400	$400
7010-SUMPRG LIBRARY SUMMER PROGRAM	$0	$0	$2,000	$7,500
7011 TEXAS BOOK FESTIVAL GRANT	$0	$0	$0	$0
7012 FRANK DOBIE GRANT $8,000	$0	$0	$0	$0
7013 LOAN STAR LIBRARIES GRANT	$0	$0	$0	$0
7015 LAMARQUE TIMES DIGITIZATION	$0	$0	$0	$0
7016 TX LIBRARY ASSOC-P/L-DIA GRANT	$0	$0	$0	$0
7017 WAL-MART LIBRARY DONATION	$0	$0	$0	$0
7018 GATES PAC-HUG LIBRARY GRANT	$0	$0	$0	$0
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0
7040 EQUIPMENT	$0	$0	$0	$0
TOTAL CAPITAL	**($126)**	**$2,200**	**$2,400**	**$7,900**

TOTAL 80 LIBRARY	**$294,524**	**$344,901**	**$312,950**	**$344,584**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	08 LIBRARY	01-08-80 80 LIBRARY

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$183,564	$188,038	$208,204	$189,190	$216,569	$0	$0	$0	$216,569
1010 SALARY				$189,190	$216,569	$0	$0	$0	
REFERENCE LIBRARIAN LIBRARY DIRECTOR LIBRARY YOUTH SERVICES LIBRARY ASSISTANT				$0	$0	$0	$0	$0	
1020 LONGEVITY	$1,938	$1,998	$2,040	$1,998	$2,475	$0	$0	$0	$2,475
1020 LONGEVITY				$1,998	$2,475	$0	$0	$0	
HANSEN TOM MILLER AMY BALDWIN PRINCESS				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$0	$930	$0	$0	$0	$0	$0	$0	$0
1030 EXTRA HELP				$0	$0	$0	$0	$0	
1040 OVERTIME	$0	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME				$0	$0	$0	$0	$0	
1060 PAYROLL TAXES	$15,465	$14,506	$16,084	$15,506	$17,200	$0	$0	$0	$17,200
1060 PAYROLL TAXES				$15,506	$17,200	$0	$0	$0	
1065 RETIREMENT (TMRS)	$26,819	$26,886	$31,032	$28,814	$30,359	$0	$0	$0	$30,359
1065 RETIREMENT (TMRS)				$28,814	$30,359	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$20,115	$20,334	$33,521	$20,143	$23,986	$0	$0	$0	$23,986
1070 GROUP HEALTH INSURANCE				$20,143	$23,986	$0	$0	$0	
1075 WORKERS COMPENSATION	$667	$676	$795	$725	$795	$0	$0	$0	$795
1075 WORKERS COMPENSATION				$725	$795	$0	$0	$0	
PERSONNEL SERVICES	$248,569	$253,368	$291,676	$256,376	$291,384	$0	$0	$0	$291,384
2010 OPERATING SUPPLIES	$4,247	$3,446	$5,000	$6,400	$6,200	$0	$0	$0	$6,200
				$6,400	$6,200	$0	$0	$0	
2019 POSTAGE	$213	$340	$375	$600	$600	$0	$0	$0	$600
				$600	$600	$0	$0	$0	
2031 RENTALS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2040 UNIFORM, MAINT. & SAFETY GEAR	$435	$0	$150	$150	$300	$0	$0	$0	$300

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	08 LIBRARY	01-08-80 80 LIBRARY

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
FD CUT				$0	($100)	$0	$0	$0	
NEW CITY OF LA MARQUE EMBROIDERED SHIRTS FOR ALL STAFF				$150	$400	$0	$0	$0	
2070 JANITORIAL SUPPLIES & MAINT.	$6,535	$7,682	$8,000	$12,410	$10,000	$0	$0	$0	$10,000
				$12,410	$12,600	$0	$0	$0	
ADJUSTED TO FY24 SPENDING				$0	($2,600)	$0	$0	$0	
CITY CONTRACT WITH JANITORIAL SERVICE FOR FACILITY CLEANING 3X/WEEK LYSOL WIPES, SOAP, SANITIZER, AND OTHER NECESSARY CLEANING SUPPLIES ARE COVERED HERE.				$0	$0	$0	$0	$0	
SUPPLIES	$11,430	$11,468	$13,525	$19,560	$17,100	$0	$0	$0	$17,100
3020 REPAIR & MAINT-BLDG FURN & FIX	$23,349	$11,182	$12,000	$11,800	$7,000	$0	$0	$0	$7,000
PACKAGE: AIR CONDITIONING UNIT				$0	$0	$0	$0	$0	
REDUCE				$0	($3,000)	$0	$0	$0	
REPAIR & MAINT-BLDG FURN & FIX				$11,800	$10,000	$0	$0	$0	
3040 REPAIR & MAINT--EQUIPMENT	$6,274	$2,940	$6,000	$4,014	$5,000	$0	$0	$0	$5,000
REPAIR & MAINT-EQUIPMENT				$4,014	$5,000	$0	$0	$0	
REPAIRS AND MAINTENANCE	$29,623	$14,121	$18,000	$15,814	$12,000	$0	$0	$0	$12,000
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$4,050	$1,760	$3,000	$2,000	$3,000	$0	$0	$0	$3,000
PROFESSIONAL FEES				$2,000	$3,000	$0	$0	$0	
4050 LEGAL ADVERTISING	$1,274	$0	$500	$500	$800	$0	$0	$0	$800
LEGAL ADVERTISING				$500	$800	$0	$0	$0	
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$1,648	$1,148	$1,500	$1,900	$2,000	$0	$0	$0	$2,000
CONVENTIONS/SCHOOL/TRAVEL				$1,900	$2,000	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$2,762	$1,136	$3,000	$1,500	$2,200	$0	$0	$0	$2,200
DUES, SUBSCRIPTIONS & BOOKS				$1,500	$3,000	$0	$0	$0	
FD CUT				$0	($800)	$0	$0	$0	
SERVICES	$9,735	$4,044	$8,000	$5,900	$8,000	$0	$0	$0	$8,000
5010 COMMUNICATIONS	$938	$633	$3,000	$1,200	$1,200	$0	$0	$0	$1,200
				$1,200	$1,200	$0	$0	$0	
5020 UTILITIES	$7,263	$11,016	$8,500	$11,700	$7,000	$0	$0	$0	$7,000

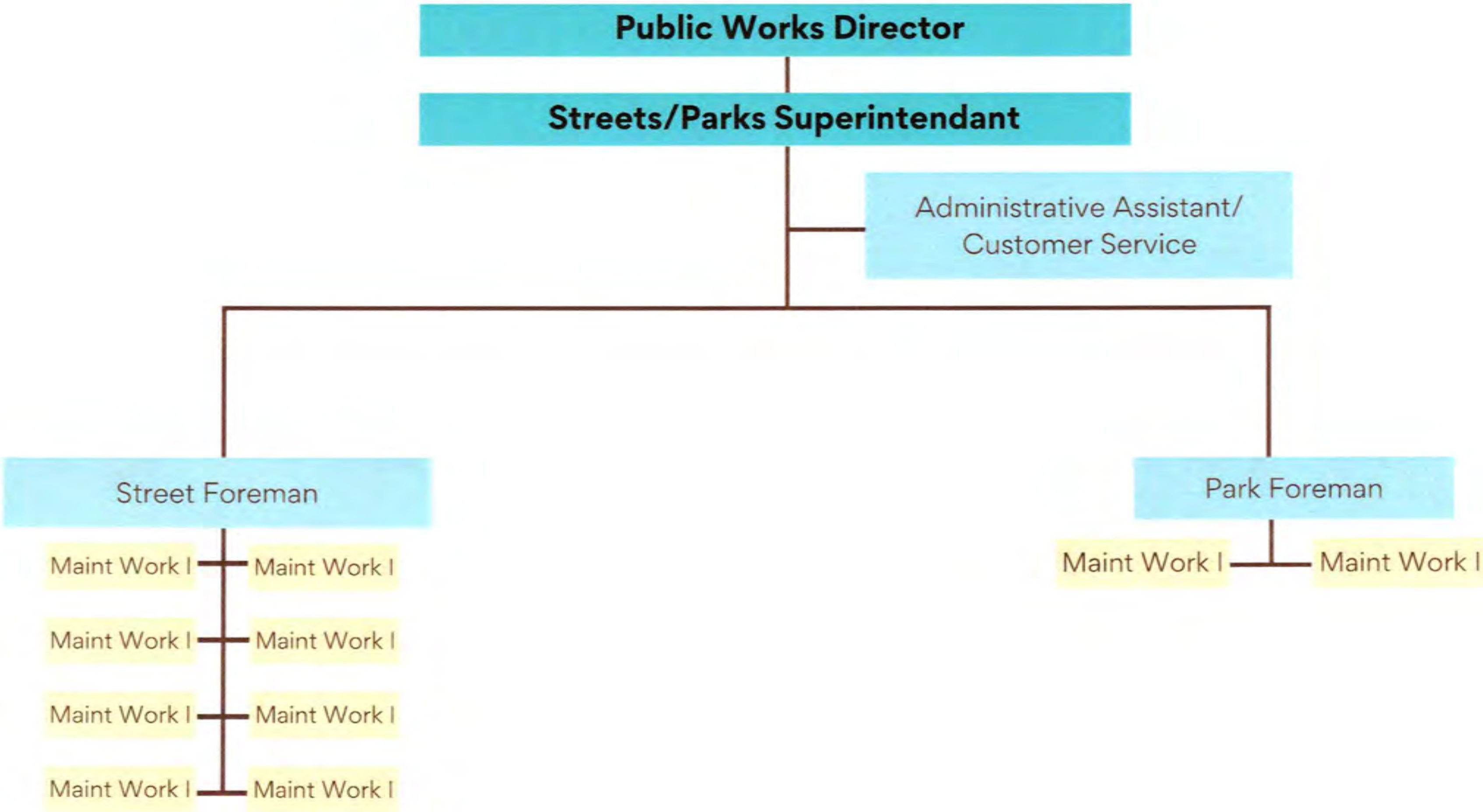
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	08 LIBRARY	01-08-80 80 LIBRARY

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
				$11,700	$0	$0	$0	$0	
UTILITIES ESTIMATE				$0	$7,000	$0	$0	$0	
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$8,201	$11,649	$11,500	$12,900	$8,200	$0	$0	$0	$8,200
7010 LIBRARY MATERIALS	$146	($126)	$2,200	$400	$400	$0	$0	$0	$400
LIBRARY MATERIALS				$400	$400	$0	$0	$0	
7010-SUMPRG LIBRARY SUMMER PROGRAM	$3,064	$0	$0	$2,000	$7,500	$0	$0	$0	$7,500
PACKAGE: SUMMER CAMP SUPPORT				$0	$0	$0	$0	$0	
SUMPRG - LIBRARY SUMMER PROGRAM				$2,000	$7,500	$0	$0	$0	
7011 TEXAS BOOK FESTIVAL GRANT	$0	$0	$0	$0	$0	$0	$0	$0	$0
7012 FRANK DOBIE GRANT $8,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
7013 LOAN STAR LIBRARIES GRANT	$0	$0	$0	$0	$0	$0	$0	$0	$0
7015 LAMARQUE TIMES DIGITIZATION	$0	$0	$0	$0	$0	$0	$0	$0	$0
7016 TX LIBRARY ASSOC-P/L-DIA GRANT	$0	$0	$0	$0	$0	$0	$0	$0	$0
7017 WAL-MART LIBRARY DONATION	$0	$0	$0	$0	$0	$0	$0	$0	$0
7018 GATES PAC-HUG LIBRARY GRANT	$0	$0	$0	$0	$0	$0	$0	$0	$0
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$3,210	($126)	$2,200	$2,400	$7,900	$0	$0	$0	$7,900
TOTAL 01-08-80 80 LIBRARY	$310,768	$294,524	$344,901	$312,950	$344,584	$0	$0	$0	$344,584

P.O.S.E Division
Organizational Chart FY25



LA MARQUE
GATEWAY TO THE GULF

PROPOSED BUDGET FY 2025

01 GENERAL FUND

90 PARKS

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$166,825	$117,362	$79,956	$117,102
1020 LONGEVITY	$426	$560	$426	$770
1030 EXTRA HELP	$0	$0	$0	$0
1040 OVERTIME	$4,352	$4,000	$0	$0
1060 PAYROLL TAXES	$5,457	$9,021	$5,430	$9,300
1065 RETIREMENT (TMRS)	$10,264	$17,405	$10,208	$14,895
1070 GROUP HEALTH INSURANCE	$13,526	$25,141	$13,370	$21,985
1075 WORKERS COMPENSATION	$3,140	$6,183	$3,128	$4,989
TOTAL PERSONNEL SERVICES	**$203,990**	**$179,672**	**$112,518**	**$169,041**
2010 OPERATING SUPPLIES	$3,782	$2,000	$4,000	$4,000
2011 RECREATION PROGRAM SUPPLIES	$0	$0	$0	$0
2019 POSTAGE	$0	$0	$0	$0
2020 FUEL SUPPLIES	$7,177	$5,000	$7,000	$7,000
2031 RENTALS	$915	$1,000	$1,200	$1,000
2040 UNIFORMS, MAINT. & SAFETY GEAR	$1,913	$3,000	$4,000	$3,500
2060 SMALL TOOLS	$1,050	$2,000	$1,200	$1,500
2070 JANITORIAL SUPPLIES & MAINT.	$710	$1,500	$1,000	$1,000
TOTAL SUPPLIES	**$15,547**	**$14,500**	**$18,400**	**$18,000**
3010 REPAIR & MAINT--FACILITIES	$24,005	$20,000	$20,000	$20,000
3020 REPAIR & MAINT-BLDG FURN & FIX	$16,827	$5,000	$7,000	$10,000
3030 R & M - VEHICLES	$30	$2,000	$1,500	$3,000
3040 REPAIR & MAINT EQUIPMENT	$802	$5,000	$3,000	$3,000
3043-PARKS REPAIRS AND MAINT-PARKS	$0	$60,000	$65,000	$70,000
TOTAL REPAIRS AND MAINTENANCE	**$41,664**	**$92,000**	**$96,500**	**$106,000**
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$18,990	$5,000	$5,000	$5,000
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$0	$1,000	$1,000	$1,000
4071 MEMBERSHIPS, DUES & SUBSCRPTIO	$905	$200	$100	$200
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$19,895**	**$6,200**	**$6,100**	**$6,200**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**
7010 FACILITIES	$0	$0	$0	$0
7030 MOTOR VEHICLES	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
TOTAL 90 PARKS	**$281,095**	**$292,372**	**$233,518**	**$299,241**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	09 PARKS	01-09-90 90 PARKS

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$0	$166,825	$117,362	$79,956	$117,102	$0	$0	$0	$117,102
1010 SALARY				$79,956	$117,102	$0	$0	$0	
1020 LONGEVITY	$0	$426	$560	$426	$770	$0	$0	$0	$770
1020 LONGEVITY				$426	$770	$0	$0	$0	
ROBINSON ROY FLORENCE JOSEPH ANTHONY ALTON				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$0	$4,352	$4,000	$0	$0	$0	$0	$0	$0
1060 PAYROLL TAXES	$0	$5,457	$9,021	$5,430	$9,300	$0	$0	$0	$9,300
1060 PAYROLL TAXES				$5,430	$9,300	$0	$0	$0	
1065 RETIREMENT (TMRS)	$0	$10,264	$17,405	$10,208	$14,895	$0	$0	$0	$14,895
1065 RETIREMENT (TMRS)				$10,208	$14,895	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$0	$13,526	$25,141	$13,370	$21,985	$0	$0	$0	$21,985
1070 GROUP HEALTH INSURANCE				$13,370	$21,985	$0	$0	$0	
1075 WORKERS COMPENSATION	$0	$3,140	$6,183	$3,128	$4,989	$0	$0	$0	$4,989
1075 WORKERS COMPENSATION				$3,128	$4,989	$0	$0	$0	
PERSONNEL SERVICES	$0	$203,990	$179,672	$112,518	$169,041	$0	$0	$0	$169,041
2010 OPERATING SUPPLIES	$434	$3,782	$2,000	$4,000	$4,000	$0	$0	$0	$4,000
GROUND SPRAY				$1,500	$1,500	$0	$0	$0	
INSECTICIDE				$1,500	$1,500	$0	$0	$0	
TRASH BAGS				$1,000	$1,000	$0	$0	$0	
2011 RECREATION PROGRAM SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
2019 POSTAGE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2020 FUEL SUPPLIES	$0	$7,177	$5,000	$7,000	$7,000	$0	$0	$0	$7,000
EQUIPMENT				$2,000	$2,000	$0	$0	$0	
VECHICLES				$5,000	$5,000	$0	$0	$0	
2031 RENTALS	$0	$915	$1,000	$1,200	$1,000	$0	$0	$0	$1,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	09 PARKS	01-09-90 90 PARKS

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
EQUIPMENT RENTALS				$1,200	$1,000	$0	$0	$0	
2040 UNIFORMS, MAINT. & SAFETY GEAR	$0	$1,913	$3,000	$4,000	$3,500	$0	$0	$0	$3,500
PPE - RUBBER BOOTS, GLOVES, SAFETY GLASSES, SAFETY VEST, HEARING PROTECTION 3 STAFF @ 466YR				$1,000	$1,400	$0	$0	$0	
UNIFORMS - 3 STAFF @ 700				$3,000	$2,100	$0	$0	$0	
2060 SMALL TOOLS	$0	$1,050	$2,000	$1,200	$1,500	$0	$0	$0	$1,500
REPLACEMENT HANDTOOLS				$200	$200	$0	$0	$0	
SHOVELS, RAKES, ETC				$500	$600	$0	$0	$0	
WEED TRIMMER				$500	$700	$0	$0	$0	
2070 JANITORIAL SUPPLIES & MAINT.	$0	$710	$1,500	$1,000	$1,000	$0	$0	$0	$1,000
CLEANING & RESTROOM SUPPLIES				$1,000	$1,000	$0	$0	$0	
SUPPLIES	$434	$15,547	$14,500	$18,400	$18,000	$0	$0	$0	$18,000
3010 REPAIR & MAINT--FACILITIES	$0	$24,005	$20,000	$20,000	$20,000	$0	$0	$0	$20,000
ASPHALT - PARKING LOTS				$0	$2,000	$0	$0	$0	
CONTRACTOR WORK				$7,000	$8,000	$0	$0	$0	
FD REDUCTION BASED ON FY25 TRENDS				$0	($5,000)	$0	$0	$0	
FENCING				$3,000	$3,000	$0	$0	$0	
GRAVEL - HBP				$3,500	$4,500	$0	$0	$0	
LUMBER, PAINT, STAIN, HARDWARE - PICNIC TABLES				$1,500	$2,500	$0	$0	$0	
PLAYGROUND MATERIAL (KID KUSH)				$5,000	$5,000	$0	$0	$0	
3020 REPAIR & MAINT-BLDG FURN & FIX	$0	$16,827	$5,000	$7,000	$10,000	$0	$0	$0	$10,000
LIGHTING				$3,500	$3,000	$0	$0	$0	
PARK BUILDINGS - LARGE PAVILLION @ HBP AND BIRD SANCTUARY				$3,500	$4,500	$0	$0	$0	
PICNIC PAVILLIONS				$0	$2,500	$0	$0	$0	
3030 R & M - VEHICLES	$0	$30	$2,000	$1,500	$3,000	$0	$0	$0	$3,000
2 - VEHICLES @ $1500 PER YEAR				$1,500	$3,000	$0	$0	$0	
3040 REPAIR & MAINT EQUIPMENT	$28	$802	$5,000	$3,000	$3,000	$0	$0	$0	$3,000
MOWERS (1) ZERO-TURN				$1,500	$1,500	$0	$0	$0	
SMALL EQUIPMENT - BLOWERS, WEED TRIMMERS, CHAINSAW, SMALL LAWN MOWER				$1,500	$1,500	$0	$0	$0	
3043-PARKS REPAIRS AND MAINT-PARKS	$0	$0	$60,000	$65,000	$70,000	$0	$0	$0	$70,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	09 PARKS	01-09-90 90 PARKS

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
MOWING CONTRACT				$65,000	$70,000	$0	$0	$0	
REPAIRS AND MAINTENANCE	$28	$41,664	$92,000	$96,500	$106,000	$0	$0	$0	$106,000
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$5,000	$18,990	$5,000	$5,000	$5,000	$0	$0	$0	$5,000
ENGINEERING				$5,000	$5,000	$0	$0	$0	
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$0	$0	$1,000	$1,000	$1,000	$0	$0	$0	$1,000
TRAINING CLASS -				$1,000	$1,000	$0	$0	$0	
4071 MEMBERSHIPS, DUES & SUBSCRPTIO	$0	$905	$200	$100	$200	$0	$0	$0	$200
MANUALS				$100	$200	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$5,000	$19,895	$6,200	$6,100	$6,200	$0	$0	$0	$6,200
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$556	$0	$0	$0	$0	$0	$0	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$556	$0	$0	$0	$0	$0	$0	$0	$0
7010 FACILITIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
PACKAGE: PLAYGROUND STRUCTURES IMPROVEMENTS				$0	$0	$0	$0	$0	
PACKAGE: SALTGRASS PARK				$0	$0	$0	$0	$0	
7030 MOTOR VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-09-90 90 PARKS	$6,017	$281,095	$292,372	$233,518	$299,241	$0	$0	$0	$299,241

PROPOSED BUDGET FY 2025

01 GENERAL FUND

00 SHOP/SERVICE FACILITY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$107,023	$124,973	$114,095	$115,788
1020 LONGEVITY	$108	$810	$108	$365
1030 EXTRA HELP	$0	$0	$0	$0
1040 OVERTIME	$5,358	$5,000	$5,435	$2,500
1060 PAYROLL TAXES	$8,613	$9,622	$8,850	$9,397
1065 RETIREMENT (TMRS)	$12,166	$18,566	$12,295	$16,210
1070 GROUP HEALTH INSURANCE	$13,518	$25,141	$13,391	$21,485
1075 WORKERS COMPENSATION	$4,859	$6,845	$4,990	$5,120
TOTAL PERSONNEL SERVICES	**$151,645**	**$190,957**	**$159,164**	**$170,865**
2010 OPERATING SUPPLIES	$12,085	$4,500	$15,492	$5,000
2020 FUEL SUPPLIES	$7,627	$2,000	$17,870	$2,500
2031 RENTAL EXPENSE	$0	$0	$0	$0
2040 UNIFORMS & SAFETY GEAR	$2,707	$2,500	$1,000	$4,000
2060 SMALL TOOLS	$3,014	$3,500	$50	$3,500
2070 JANITORIAL SUPPLIES	$551	$1,200	$0	$300
TOTAL SUPPLIES	**$25,984**	**$13,700**	**$34,412**	**$15,300**
3010 R & M - FACILITIES	$648	$0	$0	$0
3020 REPAIR/MAINT--BLDG FURN & FIX	$11,247	$850	$3,200	$3,850
3030 REPAIR/MAINT--VEHICLES	$13,150	$3,000	$6,000	$1,800
3040 REPAIR/MAINT--EQUIPMENT	$5,224	$3,200	$0	$2,400
TOTAL REPAIRS AND MAINTENANCE	**$30,270**	**$7,050**	**$9,200**	**$8,050**
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$0	$0	$0	$0
4041 FUEL STORAGE TANKS	$0	$0	$0	$0
4044 UNDERGROUND STORAGE TANK - PW	$0	$5,000	$0	$5,000
4060 CONVENTIONS/SCHOOL/TRAVEL EXP.	$190	$2,000	$0	$2,000
4071 DUES, SUBSCRIPTIONS & PUBLICA	$0	$250	$250	$250
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$190**	**$7,250**	**$250**	**$7,250**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0
5030 INTERNAL SHOP CREDITS	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
TOTAL 00 SHOP/SERVICE FACILITY	**$208,089**	**$218,957**	**$203,026**	**$201,465**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	10 SHOP/SERVICE FACILITY	01-10-00 00 SHOP/SERVICE FACILITY

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$0	$107,023	$124,973	$114,095	$115,788	$0	$0	$0	$115,788
1010 SALARY				$114,095	$115,788	$0	$0	$0	
1020 LONGEVITY	$0	$108	$810	$108	$365	$0	$0	$0	$365
1020 LONGEVITY				$108	$365	$0	$0	$0	
HURD TONEY SALAZAR ALBERT				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$0	$5,358	$5,000	$5,435	$2,500	$0	$0	$0	$2,500
1040 OVERTIME				$5,435	$2,500	$0	$0	$0	
1060 PAYROLL TAXES	$0	$8,613	$9,622	$8,850	$9,397	$0	$0	$0	$9,397
1060 PAYROLL TAXES				$8,850	$9,397	$0	$0	$0	
1065 RETIREMENT (TMRS)	$0	$12,166	$18,566	$12,295	$16,210	$0	$0	$0	$16,210
1065 RETIREMENT (TMRS)				$12,295	$16,210	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$0	$13,518	$25,141	$13,391	$21,485	$0	$0	$0	$21,485
1070 GROUP HEALTH INSURANCE				$13,391	$21,485	$0	$0	$0	
1075 WORKERS COMPENSATION	$0	$4,859	$6,845	$4,990	$5,120	$0	$0	$0	$5,120
1075 WORKERS COMPENSATION				$4,990	$5,120	$0	$0	$0	
PERSONNEL SERVICES	$0	$151,645	$190,957	$159,164	$170,865	$0	$0	$0	$170,865
2010 OPERATING SUPPLIES	$1,242	$12,085	$4,500	$15,492	$5,000	$0	$0	$0	$5,000
OFFICE SUPPLIES				$0	$300	$0	$0	$0	
SHOP GENERAL SUPPLIES (FLEET - EQUIPMENT / VEHICLES) OIL, ANTIFREEZE, GREASE, WASHER FLUID				$15,492	$2,500	$0	$0	$0	
SHOP TOWELS, CHEMICALS - LUBRICANTS				$0	$500	$0	$0	$0	
TIRE BALANCING SUPPLIES				$0	$1,500	$0	$0	$0	
WELDING SUPPLIES				$0	$200	$0	$0	$0	
2020 FUEL SUPPLIES	$0	$7,627	$2,000	$17,870	$2,500	$0	$0	$0	$2,500
FUEL (2 VEHICLES)				$17,870	$2,500	$0	$0	$0	
2031 RENTAL EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2040 UNIFORMS & SAFETY GEAR	$0	$2,707	$2,500	$1,000	$4,000	$0	$0	$0	$4,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	10 SHOP/SERVICE FACILITY	01-10-00 00 SHOP/SERVICE FACILITY

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
PPE - SAFETY GLASSES, GLOVES, EAR PROTECTION, SAFETY VESTS				$1,000	$1,200	$0	$0	$0	
UNIFORM RENTALS, WORK BOOTS, JACKETS - 4 - STAFF - $600/YR				$0	$2,800	$0	$0	$0	
2060 SMALL TOOLS	$0	$3,014	$3,500	$50	$3,500	$0	$0	$0	$3,500
SHOP TOOLS				$50	$3,500	$0	$0	$0	
2070 JANITORIAL SUPPLIES	$0	$551	$1,200	$0	$300	$0	$0	$0	$300
RESTROOM CLEANING SUPPLIES AND MATERIALS (SOAP, TOWELS, TOILET PAPER)				$0	$300	$0	$0	$0	
SUPPLIES	$1,242	$25,984	$13,700	$34,412	$15,300	$0	$0	$0	$15,300
3010 R & M - FACILITIES	$0	$648	$0	$0	$0	$0	$0	$0	$0
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$11,247	$850	$3,200	$3,850	$0	$0	$0	$3,850
FY 2023 ESTIMATES.				$3,200	$0	$0	$0	$0	
GARAGE DOORS				$0	$2,400	$0	$0	$0	
PACKAGE: EQUIPMENT STORAGE BUILDING				$0	$0	$0	$0	$0	
PARKING LOT - GRAVEL				$0	$1,450	$0	$0	$0	
3030 REPAIR/MAINT--VEHICLES	$0	$13,150	$3,000	$6,000	$1,800	$0	$0	$0	$1,800
REPAIR/MAINT--VEHICLES				$6,000	$1,800	$0	$0	$0	
3040 REPAIR/MAINT--EQUIPMENT	$52	$5,224	$3,200	$0	$2,400	$0	$0	$0	$2,400
SHOP EQUIPMENT - MAINTENANCE				$0	$2,400	$0	$0	$0	
REPAIRS AND MAINTENANCE	$52	$30,270	$7,050	$9,200	$8,050	$0	$0	$0	$8,050
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0
4041 FUEL STORAGE TANKS	$0	$0	$0	$0	$0	$0	$0	$0	$0
4044 UNDERGROUND STORAGE TANK - PW	$0	$0	$5,000	$0	$5,000	$0	$0	$0	$5,000
REMOVE UST				$0	$5,000	$0	$0	$0	
4060 CONVENTIONS/SCHOOL/TRAVEL EXP.	$0	$190	$2,000	$0	$2,000	$0	$0	$0	$2,000
TRAINING - SCHOOL/TRAVEL EXP.				$0	$2,000	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & PUBLICA	$0	$0	$250	$250	$250	$0	$0	$0	$250

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	10 SHOP/SERVICE FACILITY	01-10-00 00 SHOP/SERVICE FACILITY

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
TRAINING MANUALS				$250	$250	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$0	$190	$7,250	$250	$7,250	$0	$0	$0	$7,250
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$193	$0	$0	$0	$0	$0	$0	$0	$0
5030 INTERNAL SHOP CREDITS	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$193	$0	$0	$0	$0	$0	$0	$0	$0
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0	$0	$0	$0	$0	$0
PACKAGE: EQUIPMENT STORAGE BUILDING				$0	$0	$0	$0	$0	
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-10-00 00 SHOP/SERVICE FACILITY	$1,488	$208,089	$218,957	$203,026	$201,465	$0	$0	$0	$201,465

PROPOSED BUDGET FY 2025

01 GENERAL FUND

20 PUBLIC SERVICES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$296,417	$438,489	$479,150	$481,569
1020 LONGEVITY	$426	$1,140	$426	$1,200
1030 EXTRA HELP	$6,995	$3,000	$3,000	$0
1036 PHONE STIPEND	$156	$0	$0	$0
1040 OVERTIME	$27,082	$10,000	$23,000	$23,000
1060 PAYROLL TAXES	$24,447	$37,304	$23,000	$32,411
1065 RETIREMENT (TMRS)	$45,116	$71,974	$42,583	$56,890
1070 GROUP HEALTH INSURANCE	$54,976	$108,944	$52,660	$69,895
1075 WORKERS COMPENSATION	$8,876	$23,420	$8,060	$20,420
TOTAL PERSONNEL SERVICES	**$464,492**	**$694,271**	**$631,879**	**$685,385**
2010 OPERATING SUPPLIES	$23,009	$9,000	$12,000	$12,000
2019 POSTAGE	$13	$100	$0	$0
2020 FUEL SUPPLIES	$68,374	$32,000	$40,000	$40,000
2031 RENTAL	$3,882	$5,000	$5,000	$5,000
2040 UNIFORMS, MAINT & SAFETY GEAR	$12,833	$11,000	$15,000	$13,000
2060 SMALL TOOLS	$13,102	$6,000	$5,000	$6,000
2070 JANITORIAL SUPPLIES & MAINT.	$5,325	$3,800	$7,000	$7,500
TOTAL SUPPLIES	**$126,539**	**$66,900**	**$84,000**	**$83,500**
3010 R & M- Street/Road	$65,585	$48,000	$125,000	$100,000
3010-OMEGA OMEGA BAY STREETS R & M	$0	$0	$0	$0
3011 REPAIRS & MAINTNCE - DRAINAGE	$0	$0	$0	$0
3020 REPAIR & MAINT-BLDG FURN & FIX	$25,218	$8,500	$50,000	$8,200
3020-LNDSCP-20 REPAIR & MAINT-BLDG FURN & FIX	$0	$0	$0	$0
3020-LNDSCP-21 REPAIR & MAINT-BLDG FURN & FIX	$0	$0	$0	$0
3030 REPAIR & MAINT-MOTOR VEHICLES	$19,505	$5,000	$40,000	$27,000
3040 REPAIR & MAINT--EQUIPMENT	$41,235	$25,000	$25,000	$25,000
3043-PARKS REPAIRS AND MAINT-PARKS	$0	$0	$0	$0
3090 TRAFFIC CONTROL MAINTENANCE	$19,668	$15,000	$25,000	$25,000
3091 PRIORITY SIGN PROJECTS	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$171,210**	**$101,500**	**$265,000**	**$185,200**
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$54,758	$19,000	$50,000	$40,000
4050 LEGAL ADVERTISING	$0	$0	$0	$0
4060 CONVENTION/SCHOOL/TRAVEL EXP	$128	$8,000	$5,000	$6,000
4071 DUES, SUBSCRIPTIONS & BOOKS	$1,259	$500	$400	$500
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$56,144**	**$27,500**	**$55,400**	**$46,500**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$0**	**$0**	**$0**

PROPOSED BUDGET FY 2025

01 GENERAL FUND

20 PUBLIC SERVICES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
6500 TRAFFIC CONTROLLERS	$0	$0	$0	$0
7010 FACILITIES	$0	$0	$0	$0
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
7120-DRAIN STREETS DRAINAGE	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
TOTAL 20 PUBLIC SERVICES	**$818,384**	**$890,171**	**$1,036,279**	**$1,000,585**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	12 PUBLIC WORKS	01-12-20 20 PUBLIC SERVICES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$475,311	$296,417	$438,489	$479,150	$481,569	$0	$0	$0	$481,569
1010 SALARY				$479,150	$481,569	$0	$0	$0	
1020 LONGEVITY	$4,212	$426	$1,140	$426	$1,200	$0	$0	$0	$1,200
1020 LONGEVITY				$426	$1,200	$0	$0	$0	
SPEIGHTS BRADLEY BURDINE TIMOTHY MARQUESS JEFFREY A MAHONEY LETHOMAS LOVE DANIEL TRAHAN SHIRLEY				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$36,078	$6,995	$3,000	$3,000	$0	$0	$0	$0	$0
1030 EXTRA HELP				$3,000	$0	$0	$0	$0	
1036 PHONE STIPEND	$96	$156	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$25,684	$27,082	$10,000	$23,000	$23,000	$0	$0	$0	$23,000
1040 OVERTIME				$23,000	$23,000	$0	$0	$0	
1060 PAYROLL TAXES	$43,321	$24,447	$37,304	$23,000	$32,411	$0	$0	$0	$32,411
1060 PAYROLL TAXES				$23,000	$32,411	$0	$0	$0	
1065 RETIREMENT (TMRS)	$73,119	$45,116	$71,974	$42,583	$56,890	$0	$0	$0	$56,890
1065 RETIREMENT (TMRS)				$42,583	$56,890	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$62,158	$54,976	$108,944	$52,660	$69,895	$0	$0	$0	$69,895
1070 GROUP HEALTH INSURANCE				$52,660	$69,895	$0	$0	$0	
1075 WORKERS COMPENSATION	$18,507	$8,876	$23,420	$8,060	$20,420	$0	$0	$0	$20,420
1075 WORKERS COMPENSATION				$8,060	$20,420	$0	$0	$0	
PERSONNEL SERVICES	$738,487	$464,492	$694,271	$631,879	$685,385	$0	$0	$0	$685,385
2010 OPERATING SUPPLIES	$15,496	$23,009	$9,000	$12,000	$12,000	$0	$0	$0	$12,000
				$0	$0	$0	$0	$0	
FIELD SUPPLIES				$4,000	$4,000	$0	$0	$0	
FIRST AID/ RAGS/ GATORADE/ WEED EATER LINE				$2,000	$2,000	$0	$0	$0	
KITCHEN/ BREAKROOM SUPPLIES				$1,000	$1,000	$0	$0	$0	
OFFICE SUPPLIES				$5,000	$5,000	$0	$0	$0	
2019 POSTAGE	$69	$13	$100	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	12 PUBLIC WORKS	01-12-20 20 PUBLIC SERVICES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2020 FUEL SUPPLIES	$78,803	$68,374	$32,000	$40,000	$40,000	$0	$0	$0	$40,000
EQUIPMENT - DIESEL				$15,000	$10,000	$0	$0	$0	
FUEL - VEHICLES				$25,000	$30,000	$0	$0	$0	
2031 RENTAL	$17,394	$3,882	$5,000	$5,000	$5,000	$0	$0	$0	$5,000
EQUIPMENT- ROAD MAINTENANCE; WORK ZONE SAFETY				$5,000	$5,000	$0	$0	$0	
2040 UNIFORMS, MAINT & SAFETY GEAR	$13,358	$12,833	$11,000	$15,000	$13,000	$0	$0	$0	$13,000
PPE - GLASSES/ VESTS/ GOGGLE/ GLOVES/BOOTS/RAIN GEAR/ 9 STAFF @ 300/YR				$4,000	$3,000	$0	$0	$0	
UNIFORMS, JACKETS, CITY SHIRTS/ HATS/ SAFETY BOOTS 9 STAFF @$700/YR				$11,000	$10,000	$0	$0	$0	
2060 SMALL TOOLS	$7,160	$13,102	$6,000	$5,000	$6,000	$0	$0	$0	$6,000
PRY BARS, CHAINS/ TIE DOWNS/ HAND TOOLS				$500	$500	$0	$0	$0	
SHOVELS, RAKES, SPRAYERS				$2,000	$2,500	$0	$0	$0	
WEED TRIMMERS, CHAIN/ POLE SAWS				$2,500	$3,000	$0	$0	$0	
2070 JANITORIAL SUPPLIES & MAINT.	$5,178	$5,325	$3,800	$7,000	$7,500	$0	$0	$0	$7,500
CLEANING SERVICES - PW OFFICE				$2,000	$2,500	$0	$0	$0	
RESTOOOM SUPPLIES, CLEANING SUPPLIES				$5,000	$5,000	$0	$0	$0	
SUPPLIES	$137,459	$126,539	$66,900	$84,000	$83,500	$0	$0	$0	$83,500
3010 R & M- STREET/ROAD	$31,514	$65,585	$48,000	$125,000	$100,000	$0	$0	$0	$100,000
BAGGED ASPHALT				$10,000	$15,000	$0	$0	$0	
COLD MIX - ASPHALT; HOT MIX				$20,000	$20,000	$0	$0	$0	
CONTRACTORS - STREET REPAIRS, PATCHING, M&O, SEALING				$60,000	$50,000	$0	$0	$0	
SAND, GRAVEL, BASE				$25,000	$5,000	$0	$0	$0	
SIDEWALK C&G CONCRETE REPAIRS				$10,000	$10,000	$0	$0	$0	
3010-OMEGA OMEGA BAY STREETS R & M	$0	$0	$0	$0	$0	$0	$0	$0	$0
3011 REPAIRS & MAINTNCE - DRAINAGE	$4,090	$0	$0	$0	$0	$0	$0	$0	$0
3020 REPAIR & MAINT-BLDG FURN & FIX	$12,397	$25,218	$8,500	$50,000	$8,200	$0	$0	$0	$8,200

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	12 PUBLIC WORKS	01-12-20 20 PUBLIC SERVICES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
FD CUT				$0	($1,800)	$0	$0	$0	
GENERAL REPAIRS - SHOP, ROOFS, DOORS, ETC.				$9,500	$1,500	$0	$0	$0	
MOWING - CITY FACILITIES				$20,000	$4,000	$0	$0	$0	
PEST CONTROL SERVICES				$500	$500	$0	$0	$0	
SERVICE CENTER, YARD, CAMERAS				$20,000	$4,000	$0	$0	$0	
3020-LNDSCP-20 REPAIR & MAINT-BLDG FURN & FIX	$45,176	$0	$0	$0	$0	$0	$0	$0	$0
3020-LNDSCP-21 REPAIR & MAINT-BLDG FURN & FIX	$0	$0	$0	$0	$0	$0	$0	$0	$0
3030 REPAIR & MAINT-MOTOR VEHICLES	$23,946	$19,505	$5,000	$40,000	$27,000	$0	$0	$0	$27,000
GPS @ $18.95/MONTH				$3,000	$3,000	$0	$0	$0	
REPAIRS FOR HEAVY VEHICLES - DUMP TRUCKS, STREET SWEEPERS				$25,000	$15,000	$0	$0	$0	
TIRES FOR CITY FLEET; REPAIRS ON FLEET NOT ON FULL MAINTENANCE				$12,000	$9,000	$0	$0	$0	
3040 REPAIR & MAINT--EQUIPMENT	$41,301	$41,235	$25,000	$25,000	$25,000	$0	$0	$0	$25,000
MOWER DECKS, TRAILERS, LOADERS, ROAD GRADER, DUMP TRUCK				$20,000	$20,000	$0	$0	$0	
SMALL EQUIPMENT - REPAIRS				$5,000	$5,000	$0	$0	$0	
3043-PARKS REPAIRS AND MAINT-PARKS	$14,309	$0	$0	$0	$0	$0	$0	$0	$0
3090 TRAFFIC CONTROL MAINTENANCE	$14,863	$19,668	$15,000	$25,000	$25,000	$0	$0	$0	$25,000
REPAIR TRAFFIC SIGNALS				$5,000	$5,000	$0	$0	$0	
TRAFFIC SIGN MATERIALS				$15,000	$15,000	$0	$0	$0	
WORK ZONE SAFETY EQUIPMENT& SIGNAGE				$5,000	$5,000	$0	$0	$0	
3091 PRIORITY SIGN PROJECTS	$0	$0	$0	$0	$0	$0	$0	$0	$0
REPAIRS AND MAINTENANCE	$187,596	$171,210	$101,500	$265,000	$185,200	$0	$0	$0	$185,200
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$56,323	$54,758	$19,000	$50,000	$40,000	$0	$0	$0	$40,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	12 PUBLIC WORKS	01-12-20 20 PUBLIC SERVICES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
COMPUTER MAINTENANCE - SOFTWARE				$2,500	$2,500	$0	$0	$0	
ENGINEERING SERVICES				$35,000	$25,000	$0	$0	$0	
GRANT RESEARCH AND APPLICATIONS				$10,000	$10,000	$0	$0	$0	
MYGOV - WORK ORDERS				$2,500	$2,500	$0	$0	$0	
4050 LEGAL ADVERTISING	$0	$0	$0	$0	$0	$0	$0	$0	$0
4060 CONVENTION/SCHOOL/TRAVEL EXP	$755	$128	$8,000	$5,000	$6,000	$0	$0	$0	$6,000
CERTIFICATIONS, TRAINING FOR STAFF, CDL TRAINING				$3,000	$4,000	$0	$0	$0	
CONFERENCE - DIRECTOR				$2,000	$4,000	$0	$0	$0	
FD CUT BASED ON FY24 ESTIMATES				$0	($2,000)	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$563	$1,259	$500	$400	$500	$0	$0	$0	$500
MEMBERSHIP - APWA				$200	$300	$0	$0	$0	
SAFETY TRAINING BOOKS				$200	$200	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$57,640	$56,144	$27,500	$55,400	$46,500	$0	$0	$0	$46,500
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
6500 TRAFFIC CONTROLLERS	$0	$0	$0	$0	$0	$0	$0	$0	$0
7010 FACILITIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0	$0	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$399,215	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0

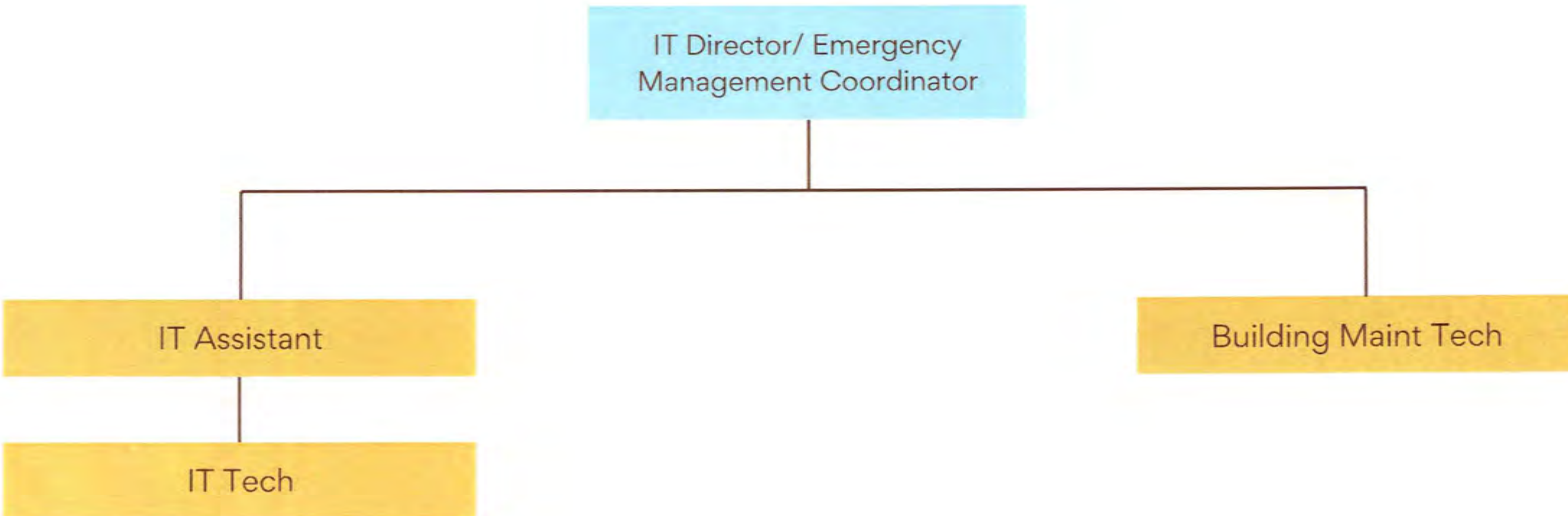
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	12 PUBLIC WORKS	01-12-20 20 PUBLIC SERVICES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BUDGET - BASE CORRECTIONS				$0	($50,000)	$0	$0	$0	
DUMP TRUCK				$0	$0	$0	$0	$0	
SKID STEER LOADER				$0	$50,000	$0	$0	$0	
TRACTOR				$0	$0	$0	$0	$0	
7120-DRAIN STREETS DRAINAGE	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$399,215	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-12-20 20 PUBLIC SERVICES	$1,520,397	$818,384	$890,171	$1,036,279	$1,000,585	$0	$0	$0	$1,000,585

Information Technology Organizational Chart



*Proposing Another IT Tech for FY25

LA MARQUE
GATEWAY TO THE GULF

PROPOSED BUDGET FY 2025

01 GENERAL FUND

30 IT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$252,179	$237,688	$264,490	$270,965
1020 LONGEVITY	$1,116	$1,210	$1,116	$1,270
1030 EXTRA HELP	$18,617	$2,000	$3,000	$2,000
1036 PHONE STIPEND	$996	$2,160	$1,000	$1,080
1040 OVERTIME	$15,968	$3,000	$20,087	$7,500
1060 PAYROLL TAXES	$20,846	$21,562	$21,211	$19,896
1065 RETIREMENT (TMRS)	$38,253	$41,596	$39,470	$45,125
1070 GROUP HEALTH INSURANCE	$23,794	$39,209	$25,350	$41,136
1075 WORKERS COMPENSATION	$708	$2,276	$728	$1,969
TOTAL PERSONNEL SERVICES	**$372,476**	**$350,701**	**$376,452**	**$390,941**
2010 OPERATING SUPPLIES	$18,032	$29,700	$20,000	$20,000
2020 FUEL SUPPLIES	$7,185	$7,400	$7,060	$7,500
2040 UNIFORM, MAINT. & SAFETY GEAR	$572	$1,000	$1,269	$1,500
2060 SMALL TOOLS	$2,380	$1,000	$500	$1,000
TOTAL SUPPLIES	**$28,169**	**$39,100**	**$28,829**	**$30,000**
3020 REPAIR/MAINT--BLDG FURN & FIX	$26	$0	$0	$0
3030 REPAIR & MAINT-MOTOR VEHICLES	$3,007	$1,183	$818	$2,768
3040 SOFTWARE MAINTENANCE	$94,436	$145,999	$143,275	$278,731
TOTAL REPAIRS AND MAINTENANCE	**$97,468**	**$147,182**	**$144,093**	**$281,499**
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$0	$0	$0	$0
4043 CITY WEBSITE	$0	$0	$0	$0
4045 CITY CONNECTIVITY	$0	$0	$0	$0
4047 AS/400 ARCHIVING	$0	$0	$0	$0
4048 SCANNING & IMAGING	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$1,942	$1,200	$3,212	$2,400
4071 DUES, SUBSCRIPTIONS & BOOKS	$2,884	$1,200	$350	$400
TOTAL SERVICES	**$4,826**	**$2,400**	**$3,562**	**$2,800**
5010 COMMUNICATIONS	$0	$600	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$600**	**$0**	**$0**
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$16,800	$0	$8,800
TOTAL CAPITAL	**$0**	**$16,800**	**$0**	**$8,800**
TOTAL 30 IT	**$502,938**	**$556,783**	**$552,936**	**$714,040**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	13 IT	01-13-30 30 IT

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$221,860	$252,179	$237,688	$264,490	$270,965	$0	$0	$0	$270,965
1010 SALARY				$264,490	$270,965	$0	$0	$0	
SYSTEM ADMINISTRATOR IT ASSISTANT IT ASSISTANT FACILITY MAINTENANCE				$0	$0	$0	$0	$0	
1020 LONGEVITY	$1,170	$1,116	$1,210	$1,116	$1,270	$0	$0	$0	$1,270
1020 LONGEVITY				$1,116	$1,270	$0	$0	$0	
HUNTER KYLE				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$13,079	$18,617	$2,000	$3,000	$2,000	$0	$0	$0	$2,000
1030 EXTRA HELP				$3,000	$2,000	$0	$0	$0	
1036 PHONE STIPEND	$1,086	$996	$2,160	$1,000	$1,080	$0	$0	$0	$1,080
1036 PHONE STIPEND				$1,000	$1,080	$0	$0	$0	
1040 OVERTIME	$5,638	$15,968	$3,000	$20,087	$7,500	$0	$0	$0	$7,500
1040 OVERTIME				$20,087	$7,500	$0	$0	$0	
1060 PAYROLL TAXES	$18,238	$20,846	$21,562	$21,211	$19,896	$0	$0	$0	$19,896
1060 PAYROLL TAXES				$21,211	$19,896	$0	$0	$0	
1065 RETIREMENT (TMRS)	$33,145	$38,253	$41,596	$39,470	$45,125	$0	$0	$0	$45,125
1065 RETIREMENT (TMRS)				$39,470	$45,125	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$19,368	$23,794	$39,209	$25,350	$41,136	$0	$0	$0	$41,136
1070 GROUP HEALTH INSURANCE				$25,350	$41,136	$0	$0	$0	
1075 WORKERS COMPENSATION	$615	$708	$2,276	$728	$1,969	$0	$0	$0	$1,969
1075 WORKERS COMPENSATION				$728	$1,969	$0	$0	$0	
PERSONNEL SERVICES	$314,200	$372,476	$350,701	$376,452	$390,941	$0	$0	$0	$390,941
2010 OPERATING SUPPLIES	$25,809	$18,032	$29,700	$20,000	$20,000	$0	$0	$0	$20,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	13 IT	01-13-30 30 IT

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
EQUIPMENT REPLACEMENT / REPAIR				$0	$3,800	$0	$0	$0	
FACILITY MAINTENANCE SUPPLIES - WOOD,PAINT,SCREWS				$0	$2,000	$0	$0	$0	
FD INCREASE				$0	$9,000	$0	$0	$0	
GIS MAP PRINTER/PLOTTER SUPPLIES				$0	$500	$0	$0	$0	
HARD DRIVES FOR SERVERS				$0	$1,000	$0	$0	$0	
INK FOR ID CARD PRINTER				$0	$200	$0	$0	$0	
MISC COMPUTER EQUIPMENT (CHARGERS/COMPONENTS)				$0	$800	$0	$0	$0	
OFFICE SUPPLIES (PENS, PAPERS, ETC.)				$0	$200	$0	$0	$0	
PRINTER INK FOR OFFICE				$0	$0	$0	$0	$0	
SERVER UPGRADES / REPLACEMENT PARTS				$0	$2,500	$0	$0	$0	
SUPPLIES ESTIMATE				$20,000	$0	$0	$0	$0	
2020 FUEL SUPPLIES	$5,749	$7,185	$7,400	$7,060	$7,500	$0	$0	$0	$7,500
FUEL FOR IT DIR, IT TECH, FACILITY MAINTENANCE				$7,060	$7,500	$0	$0	$0	
2040 UNIFORM, MAINT. & SAFETY GEAR	$591	$572	$1,000	$1,269	$1,500	$0	$0	$0	$1,500
UNIFORM FOR FACILITY MAINTENANCE				$1,269	$1,500	$0	$0	$0	
2060 SMALL TOOLS	$0	$2,380	$1,000	$500	$1,000	$0	$0	$0	$1,000
MISC TOOLS FOR FACILITY MAINTENANCE				$500	$1,000	$0	$0	$0	
SUPPLIES	$32,149	$28,169	$39,100	$28,829	$30,000	$0	$0	$0	$30,000
3020 REPAIR/MAINT--BLDG FURN & FIX	$2,660	$26	$0	$0	$0	$0	$0	$0	$0
3030 REPAIR & MAINT-MOTOR VEHICLES	$447	$3,007	$1,183	$818	$2,768	$0	$0	$0	$2,768
GPS TRACKING 4 VEHICLES @ $16				$768	$768	$0	$0	$0	
R&M, TIRES, ECT.				$50	$2,000	$0	$0	$0	
3040 SOFTWARE MAINTENANCE	$96,276	$94,436	$145,999	$143,275	$278,731	$0	$0	$0	$278,731

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	13 IT	01-13-30 30 IT

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
ADOBE SOFTWARE & ADOBE SIGN (1000 DOCS) UTILIZED BY SELECT CITY DEPARTMENTS.				$12,000	$13,000	$0	$0	$0	
ANNUAL BADGE PRINTING SOFTWARE				$240	$300	$0	$0	$0	
CITY SOFTWARE/SERVER SOFTWARE UPDATES				$5,000	$7,000	$0	$0	$0	
CIVICPLUS ANNUAL WEBSITE MAINTENACE PUBLICSAFETYDEPARTMENT HEADED, ADDITONAL SMS MESSAGE BLOCKS (NOTIFICATIONS), MOBILE APP, SERVER INTERGRATION, WEBSITE, SECURITY CERTIFICATE.				$13,527	$15,000	$0	$0	$0	
CLOUD STORAGE - BACKUPS AND DIGITAL MEDIA STORAGE				$4,000	$5,000	$0	$0	$0	
COMPUTER REMOTE ACCESS SOFTWARE USED BY STAFF AND VENDORS.				$2,000	$2,500	$0	$0	$0	
E-MAIL SECURITY / STATE REQUIRED TRAINING / EMAIL & TEAMS ARCHIVING FOR RECORD RETENTION				$40,572	$44,331	$0	$0	$0	
OFFICE 365 (EMAIL,ONLINE STORAGE, MS OFFICE SOFTWARE) FOR ALL STAFF				$26,000	$29,000	$0	$0	$0	
PASSWORD SECURITY SHARING SOFTWARE UTILIZED BY SELECT CITY DEPARTMENTS.				$100	$400	$0	$0	$0	
POLICE OSSI SOFTWARE MAINTENANCE				$0	$116,000	$0	$0	$0	
RANSOMWARE MONITOR AND PROTECTION SOFTWARE				$25,200	$28,200	$0	$0	$0	
SECURTY FIREWALL GATEWAY AND MOBILE DEVICE MANAGEMENT LICENSES FOR MANAGED MOBILE DEVICES (CELLPHONE/IPADS) ANNUAL LICENSES				$7,700	$11,000	$0	$0	$0	
TIME CLOCK ANNUAL SOFTWARE FEE				$3,936	$4,000	$0	$0	$0	
VIRUS SOFTWARE SUBSCRIPTION/UPDATE				$3,000	$3,000	$0	$0	$0	
REPAIRS AND MAINTENANCE	**$99,384**	**$97,468**	**$147,182**	**$144,093**	**$281,499**	**$0**	**$0**	**$0**	**$281,499**
4030 GENERAL INSURANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4040 PROFESSIONAL FEES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4043 CITY WEBSITE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4045 CITY CONNECTIVITY	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4047 AS/400 ARCHIVING	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	13 IT	01-13-30 30 IT

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4048 SCANNING & IMAGING	$0	$0	$0	$0	$0	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$0	$1,942	$1,200	$3,212	$2,400	$0	$0	$0	$2,400
IT RELATED TRAINING COURSE/ CONVENTION				$3,212	$2,400	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$150	$2,884	$1,200	$350	$400	$0	$0	$0	$400
MISC BOOKS / MANUAL				$350	$100	$0	$0	$0	
SAMS MEMBERSHIP				$0	$100	$0	$0	$0	
TAG IT - LOCAL /STATE IT MEMBERSHIP				$0	$200	$0	$0	$0	
SERVICES	$150	$4,826	$2,400	$3,562	$2,800	$0	$0	$0	$2,800
5010 COMMUNICATIONS	$0	$0	$600	$0	$0	$0	$0	$0	$0
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$0	$0	$600	$0	$0	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$16,800	$0	$8,800	$0	$0	$0	$8,800
BUDGET - BASE CORRECTIONS				$0	$16,800	$0	$0	$0	
FD CUT NOTHING USED IN FY24				$0	($8,000)	$0	$0	$0	
CAPITAL	$0	$0	$16,800	$0	$8,800	$0	$0	$0	$8,800
TOTAL 01-13-30 30 IT	$445,883	$502,938	$556,783	$552,936	$714,040	$0	$0	$0	$714,040

PROPOSED BUDGET FY 2025

01 GENERAL FUND

60 EMERGENCY MANAGEMENT SRVCS.

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$0	$0	$0	$0
1020 LONGEVITY	$0	$0	$0	$0
1030 EXTRA HELP	$0	$0	$0	$0
1040 OVERTIME	$0	$0	$0	$0
1060 PAYROLL TAXES	$0	$0	$0	$0
1065 RETIREMENT (TMRS)	$0	$0	$0	$0
1070 GROUP HEALTH INSURANCE	$0	$0	$0	$0
1075 WORKERS COMPENSATION	$0	$0	$0	$0
TOTAL PERSONNEL SERVICES	**$0**	**$0**	**$0**	**$0**
2010 OPERATING SUPPLIES	$8,142	$12,000	$5,001	$4,000
2020 FUEL SUPPLIES	$0	$3,800	$500	$1,300
2031 RENTAL	$0	$0	$0	$0
2040 UNIFORM, MAINT. & SAFETY GEAR	$0	$1,000	$0	$500
2060 SMALL TOOLS	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0
TOTAL SUPPLIES	**$8,142**	**$16,800**	**$5,501**	**$5,800**
3020 REPAIR & MAINT-BLDG FURN & FIX	$7,861	$1,000	$2,401	$1,000
3030 REPAIR & MAINT-MOTOR VEHICLES	$108	$500	$4,800	$576
3040 CAER SIREN MAINTENANCE	$0	$0	$0	$0
3041 R & M EQUIPMENT	$0	$0	$0	$0
3050 EMERGENCY MANAGEMENT EQUIPMENT	$1,411	$1,500	$0	$1,500
3060 COMPUTER REPAIR	$0	$500	$0	$500
TOTAL REPAIRS AND MAINTENANCE	**$9,381**	**$3,500**	**$7,201**	**$3,576**
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 SPECL SERVC:AMBULANCE CONTRACT	$0	$0	$0	$0
4050 ADVERTISING/PROMOTIONAL	$1,889	$2,000	$200	$2,000
4060 CONV., SCHOOL AND TRAVEL	$3,033	$3,600	$855	$7,500
4071 DUES, SUBSCRIPTIONS & BOOKS	$1,099	$350	$0	$0
TOTAL SERVICES	**$6,021**	**$5,950**	**$1,055**	**$9,500**
5010 COMMUNICATIONS	$0	$3,360	$0	$410
5020 UTILITIES	$0	$0	$0	$0
TOTAL UTILITIES	**$0**	**$3,360**	**$0**	**$410**
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
TOTAL 60 EMERGENCY MANAGEMENT SRVCS.	**$23,543**	**$29,610**	**$13,757**	**$19,286**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	16 EMERGENCY MANAGEMENT SRVCS.	01-16-60 60 EMERGENCY MANAGEMENT SRVCS.

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
PACKAGE: DEPUTY EMC STIPEND				$0	$0	$0	$0	$0	
PACKAGE: EMC ROLE STIPEND				$0	$0	$0	$0	$0	
PACKAGE: EMERGENCY MANAGEMENT SPECIALIST				$0	$0	$0	$0	$0	
1020 LONGEVITY	$0	$0	$0	$0	$0	$0	$0	$0	$0
1030 EXTRA HELP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$0	$0	$0	$0	$0	$0	$0	$0	$0
1060 PAYROLL TAXES	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
1065 RETIREMENT (TMRS)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1070 GROUP HEALTH INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
1075 WORKERS COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010 OPERATING SUPPLIES	$1,928	$8,142	$12,000	$5,001	$4,000	$0	$0	$0	$4,000
HURRICANE HUDDLES				$5,001	$2,500	$0	$0	$0	
OFFICE SUPPLIES, PRINTED FORMS & COMM. OUTREACH				$0	$1,500	$0	$0	$0	
PACKAGE: EMERGENCY MANAGEMENT SPECIALIST				$0	$0	$0	$0	$0	
2020 FUEL SUPPLIES	$0	$0	$3,800	$500	$1,300	$0	$0	$0	$1,300
FD CUT BASED ON FY24 ESTIMATES				$0	($1,500)	$0	$0	$0	
FUEL FOR STAFF VEHICLE				$0	$2,300	$0	$0	$0	
PACKAGE: EMERGENCY MANAGEMENT SPECIALIST				$0	$0	$0	$0	$0	
TRAILER-DIESEL				$500	$500	$0	$0	$0	
2031 RENTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	16 EMERGENCY MANAGEMENT SRVCS.	01-16-60 60 EMERGENCY MANAGEMENT SRVCS.

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2040 UNIFORM, MAINT. & SAFETY GEAR	$0	$0	$1,000	$0	$500	$0	$0	$0	$500
CITY-LOGO APPAREL				$0	$500	$0	$0	$0	
2060 SMALL TOOLS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0	$0	$0	$0	$0	$0
SUPPLIES	$1,928	$8,142	$16,800	$5,501	$5,800	$0	$0	$0	$5,800
3020 REPAIR & MAINT-BLDG FURN & FIX	$0	$7,861	$1,000	$2,401	$1,000	$0	$0	$0	$1,000
TRAILER MAINTENANCE				$2,401	$1,000	$0	$0	$0	
3030 REPAIR & MAINT-MOTOR VEHICLES	$291	$108	$500	$4,800	$576	$0	$0	$0	$576
GPS TRACKING @ $16 PER MONTH CURRENT 2 VEHICLES 1 TRAILER				$4,800	$576	$0	$0	$0	
3040 CAER SIREN MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
3041 R & M EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
3050 EMERGENCY MANAGEMENT EQUIPMENT	$0	$1,411	$1,500	$0	$1,500	$0	$0	$0	$1,500
NEW EQUIPMENT AS NECESSARY				$0	$1,500	$0	$0	$0	
3060 COMPUTER REPAIR	$0	$0	$500	$0	$500	$0	$0	$0	$500
REPAIR COMPUTER EQUIPMENT AS NECESSARY				$0	$500	$0	$0	$0	
REPAIRS AND MAINTENANCE	$291	$9,381	$3,500	$7,201	$3,576	$0	$0	$0	$3,576
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040 SPECL SERVC:AMBULANCE CONTRACT	$0	$0	$0	$0	$0	$0	$0	$0	$0
4050 ADVERTISING/PROMOTIONAL	$2,115	$1,889	$2,000	$200	$2,000	$0	$0	$0	$2,000
HURRICANE GUIDES & OTHER PROMOTIONAL ITEMS				$200	$2,000	$0	$0	$0	
4060 CONV., SCHOOL AND TRAVEL	$9,762	$3,033	$3,600	$855	$7,500	$0	$0	$0	$7,500
EMERGENCY MANANGMENT CONFERENCE FOR EMD, EMC, 1 STAFF MEMBER				$855	$7,500	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$0	$1,099	$350	$0	$0	$0	$0	$0	$0
SERVICES	$11,877	$6,021	$5,950	$1,055	$9,500	$0	$0	$0	$9,500

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	16 EMERGENCY MANAGEMENT SRVCS.	01-16-60 60 EMERGENCY MANAGEMENT SRVCS.

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
5010 COMMUNICATIONS	$0	$0	$3,360	$0	$410	$0	$0	$0	$410
BUDGET - BASE CORRECTIONS				$0	$3,360	$0	$0	$0	
FD CUT DUE TO NO DOLLARS SPENT IN FY24				$0	($2,950)	$0	$0	$0	
PACKAGE: EMERGENCY MANAGEMENT SPECIALIST				$0	$0	$0	$0	$0	
5020 UTILITIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$0	$0	$3,360	$0	$410	$0	$0	$0	$410
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
PACKAGE: EMERGENCY MANAGEMENT SPECIALIST				$0	$0	$0	$0	$0	
PACKAGE: NEW OEM TRUCK FOR TRAILER				$0	$0	$0	$0	$0	
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 01-16-60 60 EMERGENCY MANAGEMENT SRVCS.	$14,097	$23,543	$29,610	$13,757	$19,286	$0	$0	$0	$19,286

Code Enforcement

Mission Statement

The Code Enforcement Division in La Marque is responsible for ensuring adherence to city ordinances established by the City Council. These ordinances aim to maintain public health, safety, order, property rights, property values, and the aesthetic quality of life in La Marque. Code Enforcement Officers enforce these codes and ordinances by educating and informing the public about the standards set by their elected officials. This enforcement is achieved through collaboration with various city departments and commissions, including the Police, Fire, Public Works, Utility Billing, Planning and Zoning Commission, Building Standards Commission, and the Keep La Marque Beautiful Commission, as well as through the cooperation of La Marque's citizens.

Fiscal Year 2024-25 Objectives

Department Goals

- Work together under one umbrella with the Development Services Department to establish a department of transparency and inclusion, not confusion, to better serve the community. This will ensure communication and community services are provided equally and consistently for all citizens.
- Reduce lien complaints to a procedure followed by the protocols actively set in place.
- Return to educating the citizens versus issuing citations to obtain voluntary compliance.
- Scan all Building Standards Commission files prior to 2023 into SmartGov.
- Expand programs and services to our citizens with the addition of 2 code officers.
- Hire and train a Special Programs Code Enforcement Officer to focus on newly created programs that require yearly registrations, inspections, and record keeping.
- Incentive pays for tenured officers that provide field training to new Code Compliance Officers.
- Train and certify all officers in states Traffic Incident Management Safety program

Objectives

- Code Enforcement Division's first objective is to preserve neighborhood integrity, obtain voluntary compliance, maintain safe living conditions to improve the community, and protect the environment through responsive enforcement of city ordinances by educating the citizens, since local regulations or ordinances may be complex, violations are commonly committed unintentionally and will be corrected with education to prevent future violations. Therefore, the primary goal of every Code Compliance Officer is to provide education and guidance instead of punitive punishment to successfully gain the voluntary and continued compliance of violators.
- Continue the cross training of Code Compliance Officers and Fire Department staff.
- Continue to update the standard operating procedure for code enforcement to reflect the vision of the City Council and the community growth. All Code Enforcement Officers operate under a set of guidelines prescribed by City Ordinance, City Administration and State Law for the receipt of complaints, investigation, and enforcement of violations.
- Continue to create programs to achieve goals of improved health, safety, and growth of the community.

Code Enforcement Accomplishments for 2023-24

1. Forms translated to Spanish.
2. New violations sign created and implemented.
3. New violation stickers created.
4. Code Enforcement is now an active member of CEAT (Code Enforcement Association of Texas).
5. A new method has been implemented for making citizens aware of code violations to properly educate citizens on the proper channels to become compliant.
6. New Red Tags created.
7. Established new SOP and Guidelines for Code Enforcement Officer safety.
8. Implemented the regular use of body cameras and handheld radios to ensure Code Enforcement Officer safety.
9. Rebranding of the department and new uniform appearance of officers

New Code Enforcement Division moto: Feed the Solution Starve the Problem. Code Enforcement practices a team-oriented approach to gain compliance from violators and encourages citizens daily to report violations.

PROPOSED BUDGET FY 2025

01 GENERAL FUND

30 CODE COMPLIANCE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$174,491	$301,208	$185,105	$292,864
1020 LONGEVITY	$450	$625	$450	$450
1030 EXTRA HELP	$840	$0	$0	$0
1035 CERTIFICATION PAY	$262	$500	$1,088	$1,000
1040 OVERTIME	$1,526	$2,000	$4,662	$8,000
1060 PAYROLL TAXES	$13,432	$20,107	$16,125	$24,155
1065 RETIREMENT (TMRS)	$24,729	$38,794	$31,566	$41,100
1070 GROUP HEALTH INSURANCE	$19,407	$50,282	$34,586	$39,282
1075 WORKERS COMPENSATION	$1,054	$1,462	$1,050	$1,365
TOTAL PERSONNEL SERVICES	**$236,191**	**$414,978**	**$274,632**	**$408,216**
2010 OPERATING SUPPLIES	$13,153	$6,200	$21,356	$10,000
2019 POSTAGE	$0	$29,000	$25,000	$2,000
2020 FUEL SUPPLIES	$6,332	$4,500	$7,833	$10,000
2031 RENTAL	$0	$0	$0	$0
2040 UNIFORM, MAINT. & SAFETY GEAR	$3,837	$4,650	$19,716	$22,000
2060 SMALL TOOLS	$261	$500	$450	$500
TOTAL SUPPLIES	**$23,583**	**$44,850**	**$74,355**	**$44,500**
3030 REPAIR & MAINT-MOTOR VEHICLES	$2,401	$1,500	$2,769	$1,500
TOTAL REPAIRS AND MAINTENANCE	**$2,401**	**$1,500**	**$2,769**	**$1,500**
4040 PROFESSIONAL FEES	$1,534	$16,267	$15,890	$20,000
4060 CONV., SCHOOL AND TRAVEL	$93	$12,600	$2,596	$12,600
4071 DUES, SUBSCRIPTIONS & BOOKS	$846	$5,600	$2,200	$3,500
TOTAL SERVICES	**$2,472**	**$34,467**	**$20,686**	**$36,100**
6091 WEED CONTROL/MOWING	$34,732	$60,000	$117,000	$69,000
6092 BLDG DEMOLITION	$0	$0	$0	$70,000
6094 LIENS	$11,318	$50,000	$25,000	$33,000
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
TOTAL CAPITAL	**$46,050**	**$110,000**	**$142,000**	**$172,000**
TOTAL 30 CODE COMPLIANCE	**$310,697**	**$605,795**	**$514,442**	**$662,316**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	33 CODE COMPLIANCE	01-33-30 30 CODE COMPLIANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$260,860	$174,491	$301,208	$185,105	$292,864	$0	$0	$0	$292,864
1010 SALARY				$185,105	$292,864	$0	$0	$0	
CODE ENFORCEMENT SUPERVISOR CODE ENFORCEMENT OFFICER (5) REVITALIZATION SPECIALIST CODE ADMIN				$0	$0	$0	$0	$0	
1020 LONGEVITY	$1,212	$450	$625	$450	$450	$0	$0	$0	$450
PACHECO-SANCHEZ MYRNA				$0	$0	$0	$0	$0	
1020 LONGEVITY				$450	$450	$0	$0	$0	
1030 EXTRA HELP	$0	$840	$0	$0	$0	$0	$0	$0	$0
1035 CERTIFICATION PAY	$3,008	$262	$500	$1,088	$1,000	$0	$0	$0	$1,000
1035 CERTIFICATION PAY				$263	$1,000	$0	$0	$0	
2024 ESTIMATE 2025 PROPOSAL				$825	$0	$0	$0	$0	
1040 OVERTIME	$2,904	$1,526	$2,000	$4,662	$8,000	$0	$0	$0	$8,000
1040 OVERTIME				$4,662	$8,000	$0	$0	$0	
1060 PAYROLL TAXES	$22,033	$13,432	$20,107	$16,125	$24,155	$0	$0	$0	$24,155
1060 PAYROLL TAXES				$16,125	$24,155	$0	$0	$0	
1065 RETIREMENT (TMRS)	$38,830	$24,729	$38,794	$31,566	$41,100	$0	$0	$0	$41,100
1065 RETIREMENT (TMRS)				$31,566	$41,100	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$35,682	$19,407	$50,282	$34,586	$39,282	$0	$0	$0	$39,282
1070 GROUP HEALTH INSURANCE				$34,586	$39,282	$0	$0	$0	
1075 WORKERS COMPENSATION	$3,627	$1,054	$1,462	$1,050	$1,365	$0	$0	$0	$1,365
1075 WORKERS COMPENSATION				$1,050	$1,365	$0	$0	$0	
PERSONNEL SERVICES	$368,155	$236,191	$414,978	$274,632	$408,216	$0	$0	$0	$408,216
2010 OPERATING SUPPLIES	$5,462	$13,153	$6,200	$21,356	$10,000	$0	$0	$0	$10,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	33 CODE COMPLIANCE	01-33-30 30 CODE COMPLIANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE 2025 PROPOSAL				$15,856	$0	$0	$0	$0	
COMPUTER ACCESSORIES				$0	$3,000	$0	$0	$0	
COMPUTERS INCLUDING DESK TOP AND LAPTOPS				$0	$5,000	$0	$0	$0	
FD CUT BASED ON FY24 ESTIMATES				$0	($10,000)	$0	$0	$0	
OFFICE SUPPLIES				$0	$7,000	$0	$0	$0	
PRINTED NOTICES AND DOOR HANGERS				$0	$4,000	$0	$0	$0	
PRINTER INK				$0	$1,000	$0	$0	$0	
SUPPLIES ESTIMATE				$5,500	$0	$0	$0	$0	
2019 POSTAGE	$0	$0	$29,000	$25,000	$2,000	$0	$0	$0	$2,000
2024 ESTIMATE 2025 PROPOSAL				$25,000	$0	$0	$0	$0	
CERTIFIED LETTERS - EACH VIOLATION REQUIRES A CERTIFIED LETTER TO BE SENT TO THE PROPERTY OWNER. 6 OFFICERS X 15 CASES PER DAY				$0	$25,000	$0	$0	$0	
FD CUT BASED ON FY24 ESTIMATES				$0	($28,000)	$0	$0	$0	
RENTAL REGISTRATION LETTERS ONCE A YEAR				$0	$5,000	$0	$0	$0	
2020 FUEL SUPPLIES	$7,206	$6,332	$4,500	$7,833	$10,000	$0	$0	$0	$10,000
2024 ESTIMATE 2025 PROPOSAL				$4,833	$0	$0	$0	$0	
FUEL X 6 CODE ENFORCEMENT VEHICLES- INCREASED NUMBER OF COMPLAINTS AND AREAS TO PATROL.				$3,000	$10,000	$0	$0	$0	
2031 RENTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
2040 UNIFORM, MAINT. & SAFETY GEAR	$3,538	$3,837	$4,650	$19,716	$22,000	$0	$0	$0	$22,000
2024 ESTIMATE 2025 PROPOSAL				$19,716	$0	$0	$0	$0	
6 CODE OFFICERS UNIFORMS- INCREASED DUE TO INCREASE IN UNIFORM COSTS BY MANUFACTURER AND EMBROIDERY WITH SPECIAL CITY LOGO				$0	$12,000	$0	$0	$0	
ADMINISTRATIVE ASSISTANT UNIFORM				$0	$1,500	$0	$0	$0	
BODY CAMERAS, RADIOS, AND OTHER MISCELLANEOUS SAFETY EQUIPMENT				$0	$8,500	$0	$0	$0	
2060 SMALL TOOLS	$0	$261	$500	$450	$500	$0	$0	$0	$500

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	33 CODE COMPLIANCE	01-33-30 30 CODE COMPLIANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE 2025 PROPOSAL				$250	$0	$0	$0	$0	
FD CUT BASED ON FY24 ESTIMATES				$0	($1,000)	$0	$0	$0	
FLASHLIGHTS, GLOVES, RAKES, SHOVELS, ECT.				$0	$1,500	$0	$0	$0	
SMALL TOOLS				$200	$0	$0	$0	$0	
SUPPLIES	$16,206	$23,583	$44,850	$74,355	$44,500	$0	$0	$0	$44,500
3030 REPAIR & MAINT-MOTOR VEHICLES	$583	$2,401	$1,500	$2,769	$1,500	$0	$0	$0	$1,500
2024 ESTIMATE 2025 PROPOSAL				$2,269	$0	$0	$0	$0	
REPAIR & MAINT-MOTOR VEHICLES, OIL CHANGES, TIES FILTERS,				$500	$1,500	$0	$0	$0	
REPAIRS AND MAINTENANCE	$583	$2,401	$1,500	$2,769	$1,500	$0	$0	$0	$1,500
4040 PROFESSIONAL FEES	$15,778	$1,534	$16,267	$15,890	$20,000	$0	$0	$0	$20,000
2024 ESTIMATE 2025 PROPOSAL				$10,890	$0	$0	$0	$0	
FUTURE SMART GOV TRAINING FOR NEW EMPLOYEES SHOULD BE INCREASED DUE TO INFLATION				$0	$3,500	$0	$0	$0	
GIS NEW GIS PROGRAM FOR THE CITY ZONING AND DEVELOPMENT ONE TIME SET UP FEE $15000.00 YEARLY MAINTENANCE COST SPLIT BETWEEN DEVELOPMENT SERVICES, CODE COMPLIANCE, PUBLIC WORKS AND EDC $5000.00				$0	$5,000	$0	$0	$0	
PROFESSIONAL FEES ESTIMATE				$5,000	$0	$0	$0	$0	
SMART GOV 1/3 AND FUTURE UPDATES (CLICK2PAY)				$0	$10,000	$0	$0	$0	
TITLE SEARCHES-4TH AMENDMENT DUE DILLIGENCE				$0	$1,500	$0	$0	$0	
4060 CONV., SCHOOL AND TRAVEL	$739	$93	$12,600	$2,596	$12,600	$0	$0	$0	$12,600
2024 ESTIMATE 2025 PROPOSAL				$2,596	$0	$0	$0	$0	
AACE, CEAT AND INSPECTOR TRAINING CLASSES OR CONFERENCES				$0	$15,000	$0	$0	$0	
FD REDUCTION BASED ON FY24 ESTIMATES				$0	($2,400)	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$1,137	$846	$5,600	$2,200	$3,500	$0	$0	$0	$3,500

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	33 CODE COMPLIANCE	01-33-30 30 CODE COMPLIANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
2024 ESTIMATE 2025 PROPOSAL				$2,200	$0	$0	$0	$0	
AACE DUES, CEAT DUES, ICC CODE BOOKS				$0	$5,500	$0	$0	$0	
FD REDUCTION DUE TO FY24 ESTIMATES				$0	($3,000)	$0	$0	$0	
LOCAL GOVERNMENT CODE				$0	$500	$0	$0	$0	
PROPERTY CODE $200.00, ADMINISTRATIVE CODE $300.00				$0	$500	$0	$0	$0	
SERVICES	$17,655	$2,472	$34,467	$20,686	$36,100	$0	$0	$0	$36,100
6091 WEED CONTROL/MOWING	$73,289	$34,732	$60,000	$117,000	$69,000	$0	$0	$0	$69,000
2024 ESTIMATE 2025 PROPOSAL				$57,000	$0	$0	$0	$0	
CONTRACT COSTS FOR MAINTENANCE MOWING OF VACANT OR ABANDONED LOTS PER CITY COUNCIL				$60,000	$69,000	$0	$0	$0	
6092 BLDG DEMOLITION	$5,900	$0	$0	$0	$70,000	$0	$0	$0	$70,000
DEMOLITION MOVED FROM DEVELOPMENT SVCES				$0	$70,000	$0	$0	$0	
6094 LIENS	$25,000	$11,318	$50,000	$25,000	$33,000	$0	$0	$0	$33,000
2024 ESTIMATE 2025 PROPOSAL				$0	$0	$0	$0	$0	
BASED ON FY24 ESTIMATES				$0	($25,000)	$0	$0	$0	
LIENS- FILING FEES FOR FILING LIENS ON MAINTENANCE MOWING OF VACANT LOTS AND DEMOLITIONS. INCREASE OF 5000.00 DUE TO INCREASED COSTS OF FILING FEES.				$25,000	$58,000	$0	$0	$0	
SEE EXPLANATION UNDER DEVELOPMENT SERVICES LINE ITEM				$0	$0	$0	$0	$0	
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$104,189	$46,050	$110,000	$142,000	$172,000	$0	$0	$0	$172,000
TOTAL 01-33-30 30 CODE COMPLIANCE	$506,788	$310,697	$605,795	$514,442	$662,316	$0	$0	$0	$662,316

PROPOSED BUDGET FY 2025

01 GENERAL FUND

90 FUND EXPENDITURES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$0	$250,000	$0	$0
1070 GROUP HEALTH INSURANCE	$33,357	$15,110	$32,866	$15,110
1073 SPECIALIST REIMBURSEMENT	$0	$0	$0	$0
1090 EMPLOYMENT SETTLEMENT	$13,000	$0	$13,000	$0
TOTAL PERSONNEL SERVICES	**$46,357**	**$265,110**	**$45,866**	**$15,110**
2010 OPERATING SUPPLIES	$27,527	$5,000	$5,000	$3,000
2019 POSTAGE GF	$0	$0	$0	$0
2031 RENTAL	$24,310	$29,000	$26,162	$26,000
2070 JANITORIAL SERV (CITY HALL)	$9,144	$16,000	$16,000	$16,000
TOTAL SUPPLIES	**$60,980**	**$50,000**	**$47,162**	**$45,000**
3020 REPAIR & MAINT-BLDG FURN & FIX	$58,837	$18,000	$19,000	$18,000
3030 REPAIR & MAINT-MOTOR VEHICLES	$0	$0	$0	$0
3041 R & M EQUIPMENT	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$58,837**	**$18,000**	**$19,000**	**$18,000**
4030 GENERAL INSURANCE	$586,253	$245,735	$586,253	$589,858
4042 LEGAL SERVICES	$287,143	$200,000	$200,000	$200,000
4080 EMPLOYEE ASSISTANCE PROGRAM	$0	$1,000	$0	$2,900
4085 SECTION 125 ADMINISTRATION	$3,638	$3,000	$3,000	$1,000
4086 HEALTH REIMB CONTRIBUTIONS	$0	$0	$0	$0
4090 CONTINGENCY	$0	$0	$0	$0
TOTAL SERVICES	**$877,033**	**$449,735**	**$789,253**	**$793,758**
5010 COMMUNICATIONS	$226,143	$177,226	$200,000	$177,226
5020 UTILITIES	$356,148	$339,000	$300,000	$300,000
5020-LEDSTL UTILITIES	$0	$0	$30,000	$35,000
5020-OMEGA UTILITIES-OMEGA	$0	$0	$3,510	$4,000
5145 FLEET PROGRAM	$432,425	$508,800	$435,000	$662,235
TOTAL UTILITIES	**$1,014,715**	**$1,025,026**	**$968,510**	**$1,178,461**
6210 PLASTIC BAG PURCHASES	$0	$0	$0	$0
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
8005 Transfer Out - Equip Rplcmt	$0	$0	$0	$0
8052 TRASF OUT TO F.52	$0	$0	$0	$0
8065 TRANSF OUT TO CIP	$0	$350,000	$100,000	$0
8087 Transfer Out - KLMB	$5,000	$0	$0	$0
8089 TRANSFER OUT TO CEMETERY	$10,000	$10,000	$10,000	$10,000
9009 TRANSF OUT - BAYOUFEST FD	$0	$0	$0	$0
9026 TRANSFER OUT-TIRZ OMEGA BAY	$97,292	$100,000	$100,000	$100,000
9052 TRANSFER OUT-RISK MGMT	$0	$0	$0	$0
9053 TRANSFER OUT TO F.53	$0	$0	$0	$0
9065 TRANFER OUT-CIP	$0	$0	$0	$0

PROPOSED BUDGET FY 2025

01 GENERAL FUND

90 FUND EXPENDITURES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
9081 TRANSFER OUT - PARKS FUND	$0	$0	$0	$0
9082 TRANSF OUT-COURT TECH	$0	$0	$0	$0
9083 transfer in court security	$0	$0	$0	$0
9100 SUPPLEMENTAL ANNUITIES	$13,166	$10,674	$13,167	$10,674
9120 2019 LEASE PURCHASE PRINCIPAL	$51,373	$91,400	$52,929	$56,421
9121 2019 LEASE PURCHASE INT	$28,242	$24,684	$25,742	$25,742
9122 2020 LEASE PURCHASE PRIN	$0	$0	$0	$0
9123 2020 LEASE PURCHASE INT	$0	$0	$0	$0
9124 2022 LEASE PURCHASE PRIN	$53,561	$61,384	$53,561	$61,384
9125 2022 LEASE PURCHASE INT	$5,908	$10,292	$11,332	$10,292
9995 RESERVE FOR SPECIAL EXP	$0	$0	$0	$61,879
TOTAL OTHERS	**$264,543**	**$658,434**	**$366,731**	**$336,392**
TOTAL 90 FUND EXPENDITURES	**$2,322,465**	**$2,466,305**	**$2,236,522**	**$2,386,721**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	99 FUND EXPENDITURES	01-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$0	$0	$250,000	$0	$0	$0	$0	$0	$0
ANY NEEDED SALARY ADJUSTMENTS.				$0	$150,000	$0	$0	$0	
REMOVE - WAITING FOR COUNCIL APPROVAL				$0	($150,000)	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$37,363	$33,357	$15,110	$32,866	$15,110	$0	$0	$0	$15,110
RETIREE SUPPLEMENTAL INSURANCE				$32,866	$15,110	$0	$0	$0	
1073 SPECIALIST REIMBURSEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
1090 EMPLOYMENT SETTLEMENT	$0	$13,000	$0	$13,000	$0	$0	$0	$0	$0
FY 2023 ESTIMATES.				$13,000	$0	$0	$0	$0	
PERSONNEL SERVICES	$37,363	$46,357	$265,110	$45,866	$15,110	$0	$0	$0	$15,110
2010 OPERATING SUPPLIES	$5,526	$27,527	$5,000	$5,000	$3,000	$0	$0	$0	$3,000
MAINTENANCE SUPPLIES FOR CITY HALL				$3,000	$2,000	$0	$0	$0	
PACKAGE: NEW FINANCE SOFTWARE				$0	$0	$0	$0	$0	
PACKAGE: PD CAD/RMS/JMS SOFTWARE				$0	$0	$0	$0	$0	
PAPER, POSTAGE MACHINE, AND OTHER SUPPLIES				$2,000	$1,000	$0	$0	$0	
2019 POSTAGE GF	$0	$0	$0	$0	$0	$0	$0	$0	$0
2031 RENTAL	$28,191	$24,310	$29,000	$26,162	$26,000	$0	$0	$0	$26,000
CITY HALL COPIER				$0	$16,000	$0	$0	$0	
FD CUT ICE MACHINE PAID OFF				$0	($3,000)	$0	$0	$0	
FY 2023 ESTIMATES.				$26,162	$0	$0	$0	$0	
ICE MACHINE LEASE PAYMENTS				$0	$3,000	$0	$0	$0	
MAIL MACHINE LEASE PAYMENTS				$0	$10,000	$0	$0	$0	
2070 JANITORIAL SERV (CITY HALL)	$15,147	$9,144	$16,000	$16,000	$16,000	$0	$0	$0	$16,000
CARPET CLEANING				$2,000	$2,000	$0	$0	$0	
CLEANING CITY HALL AND COUNCIL CHAMBER				$10,000	$10,000	$0	$0	$0	
CLEANING COMMUNITY CENTER				$1,000	$1,000	$0	$0	$0	
JANITORIAL SUPPLIES				$3,000	$3,000	$0	$0	$0	
SUPPLIES	$48,865	$60,980	$50,000	$47,162	$45,000	$0	$0	$0	$45,000
3020 REPAIR & MAINT-BLDG FURN & FIX	$18,548	$58,837	$18,000	$19,000	$18,000	$0	$0	$0	$18,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	99 FUND EXPENDITURES	01-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
ANNUAL FIRE EXTINGUISHER				$0	$1,000	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
ELECTRIC-CITY HALL				$0	$4,000	$0	$0	$0	
FY 2023 ESTIMATES				$19,000	$0	$0	$0	$0	
HVAC MAINTENANCE				$0	$12,000	$0	$0	$0	
PACKAGE: CITY AIR CONDITIONER REPLACEMENT				$0	$0	$0	$0	$0	
PACKAGE: PD FENCING BACK LOT				$0	$0	$0	$0	$0	
PEST CONTROL CITY HALL				$0	$1,000	$0	$0	$0	
3030 REPAIR & MAINT-MOTOR VEHICLES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
3041 R & M EQUIPMENT	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
REPAIRS AND MAINTENANCE	**$18,548**	**$58,837**	**$18,000**	**$19,000**	**$18,000**	**$0**	**$0**	**$0**	**$18,000**
4030 GENERAL INSURANCE	**$362,176**	**$586,253**	**$245,735**	**$586,253**	**$589,858**	**$0**	**$0**	**$0**	**$589,858**
ADDITIONAL AMOUNT TO TRUE-UP TO ACTUAL COSTS IN FY24				$0	$125,000	$0	$0	$0	
AUTOMOBILE LIABILITY				$0	$67,506	$0	$0	$0	
AUTOMOBILE PHYSICAL DAMAGE				$0	$24,418	$0	$0	$0	
CRIME, FORGERY, ALTERATION, THEFT, DISAPPEARANCE AND DESTRUCTION				$0	$846	$0	$0	$0	
ERRORS AND OMISSIONS				$0	$33,908	$0	$0	$0	
FY 2023 ESTIMATE.				$586,253	$0	$0	$0	$0	
GENERAL LIABILITY				$0	$9,846	$0	$0	$0	
MOBILE EQUIPMENT				$0	$3,548	$0	$0	$0	
REAL AND PERSONAL PROPERTY				$0	$16,557	$0	$0	$0	
WINDSTORM				$0	$89,106	$0	$0	$0	
WORKER'S COMP				$0	$219,123	$0	$0	$0	
4042 LEGAL SERVICES	**$230,235**	**$287,143**	**$200,000**	**$200,000**	**$200,000**	**$0**	**$0**	**$0**	**$200,000**
LEGAL SERVICES- MILLS SHIRLEY				$200,000	$200,000	$0	$0	$0	
4080 EMPLOYEE ASSISTANCE PROGRAM	**($211)**	**$0**	**$1,000**	**$0**	**$2,900**	**$0**	**$0**	**$0**	**$2,900**
EMPLOYEE ASSISTANCE PROGRAM				$0	$2,900	$0	$0	$0	
4085 SECTION 125 ADMINISTRATION	**$0**	**$3,638**	**$3,000**	**$3,000**	**$1,000**	**$0**	**$0**	**$0**	**$1,000**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	99 FUND EXPENDITURES	01-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
FD CUT INVOICE PROVIDES ANNUAL FEE				$0	($2,000)	$0	$0	$0	
PREMIER SERVICES-CAFETERIA PLAN ANNUAL FEES				$3,000	$3,000	$0	$0	$0	
4086 HEALTH REIMB CONTRIBUTIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090 CONTINGENCY	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$592,200	$877,033	$449,735	$789,253	$793,758	$0	$0	$0	$793,758
5010 COMMUNICATIONS	$101,246	$226,143	$177,226	$200,000	$177,226	$0	$0	$0	$177,226
ATT FAX LINES- 2 PD				$0	$960	$0	$0	$0	
ATT FIRSTNET WIRELESS - CITY CELL PHONE / IPADS / MOBILE HOTSPOTS				$0	$48,000	$0	$0	$0	
ATT LONG DISTANCE PD, COURT				$0	$1,800	$0	$0	$0	
CITY HALL/FD2/LIBRARY INTERNET - FIBER				$0	$7,620	$0	$0	$0	
CITY PHONE SYSTEM/SERVICES (ZOOM)				$0	$35,000	$0	$0	$0	
CITY TV/CABLE CARDS				$0	$1,200	$0	$0	$0	
CIVICREADY - EMERGENCY NOTIFICATION SYSTEM (REIMB FROM WATER BILLS)				$0	$14,186	$0	$0	$0	
FDCS/OEM FIBER INTERNET/OSSI				$0	$7,800	$0	$0	$0	
FY 2023 ESTIMATES.				$200,000	$0	$0	$0	$0	
GCECD 700/800 MHZ RADIO USER FEE				$0	$14,000	$0	$0	$0	
LMPD FIBER INTERNET AND GRID CONNECTION				$0	$7,800	$0	$0	$0	
PD FIBER INTERNET				$0	$6,000	$0	$0	$0	
PW/BUILDING B - INTERNET (COMCAST)				$0	$5,244	$0	$0	$0	
RADIO APP - HC WAVE APP				$0	$2,160	$0	$0	$0	
RING CENTRAL (6 FAX, 2 LINE VOICES, PBX)				$0	$960	$0	$0	$0	
SHOP INTERNET				$0	$1,800	$0	$0	$0	
SOCIAL MEDIA ARCHIVE				$0	$796	$0	$0	$0	
T-MOBIL CITY CELL (GENERAL FUND)				$0	$13,680	$0	$0	$0	
VERIZON WIRELESS (16 TABLETS, 3 CAMERAS)				$0	$8,220	$0	$0	$0	
5020 UTILITIES	$210,337	$356,148	$339,000	$300,000	$300,000	$0	$0	$0	$300,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	99 FUND EXPENDITURES	01-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
ELECTRICITY ANNUAL				$0	$265,000	$0	$0	$0	
FY 2023 ESTIMATES.				$300,000	$0	$0	$0	$0	
GAS ANNUAL				$0	$20,000	$0	$0	$0	
WATER ANNUAL				$0	$15,000	$0	$0	$0	
5020-LEDSTL UTILITIES	$0	$0	$0	$30,000	$35,000	$0	$0	$0	$35,000
STREET LIGHTS				$30,000	$35,000	$0	$0	$0	
5020-OMEGA UTILITIES-OMEGA	$0	$0	$0	$3,510	$4,000	$0	$0	$0	$4,000
OMEGA BAY-COUNCIL APPROVED				$3,510	$4,000	$0	$0	$0	
5145 FLEET PROGRAM	$353,139	$432,425	$508,800	$435,000	$662,235	$0	$0	$0	$662,235
FLEET PROGRAM WITH ENTERPRISE				$435,000	$662,235	$0	$0	$0	
UTILITIES	$664,722	$1,014,715	$1,025,026	$968,510	$1,178,461	$0	$0	$0	$1,178,461
6210 PLASTIC BAG PURCHASES	$11,220	$0	$0	$0	$0	$0	$0	$0	$0
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$11,220	$0	$0	$0	$0	$0	$0	$0	$0
8005 TRANSFER OUT - EQUIP RPLCMT	$0	$0	$0	$0	$0	$0	$0	$0	$0
8052 TRASF OUT TO F.52	$0	$0	$0	$0	$0	$0	$0	$0	$0
8065 TRANSF OUT TO CIP	$0	$0	$350,000	$100,000	$0	$0	$0	$0	$0
DEMOLITION				$100,000	$100,000	$0	$0	$0	
FD REMOVAL - LAST YEAR				$0	($350,000)	$0	$0	$0	
PER COUNCIL REQUEST, FOR PARKS PAVILLION				$0	$250,000	$0	$0	$0	
8087 TRANSFER OUT - KLMB	$0	$5,000	$0	$0	$0	$0	$0	$0	$0
8089 TRANSFER OUT TO CEMETERY	$0	$10,000	$10,000	$10,000	$10,000	$0	$0	$0	$10,000
ANNUAL TRANSFER				$10,000	$10,000	$0	$0	$0	
9009 TRANSF OUT - BAYOUFEST FD	$0	$0	$0	$0	$0	$0	$0	$0	$0
9026 TRANSFER OUT-TIRZ OMEGA BAY	$0	$97,292	$100,000	$100,000	$100,000	$0	$0	$0	$100,000
TRANSFER OUT-TIRZ OMEGA BAY				$100,000	$100,000	$0	$0	$0	

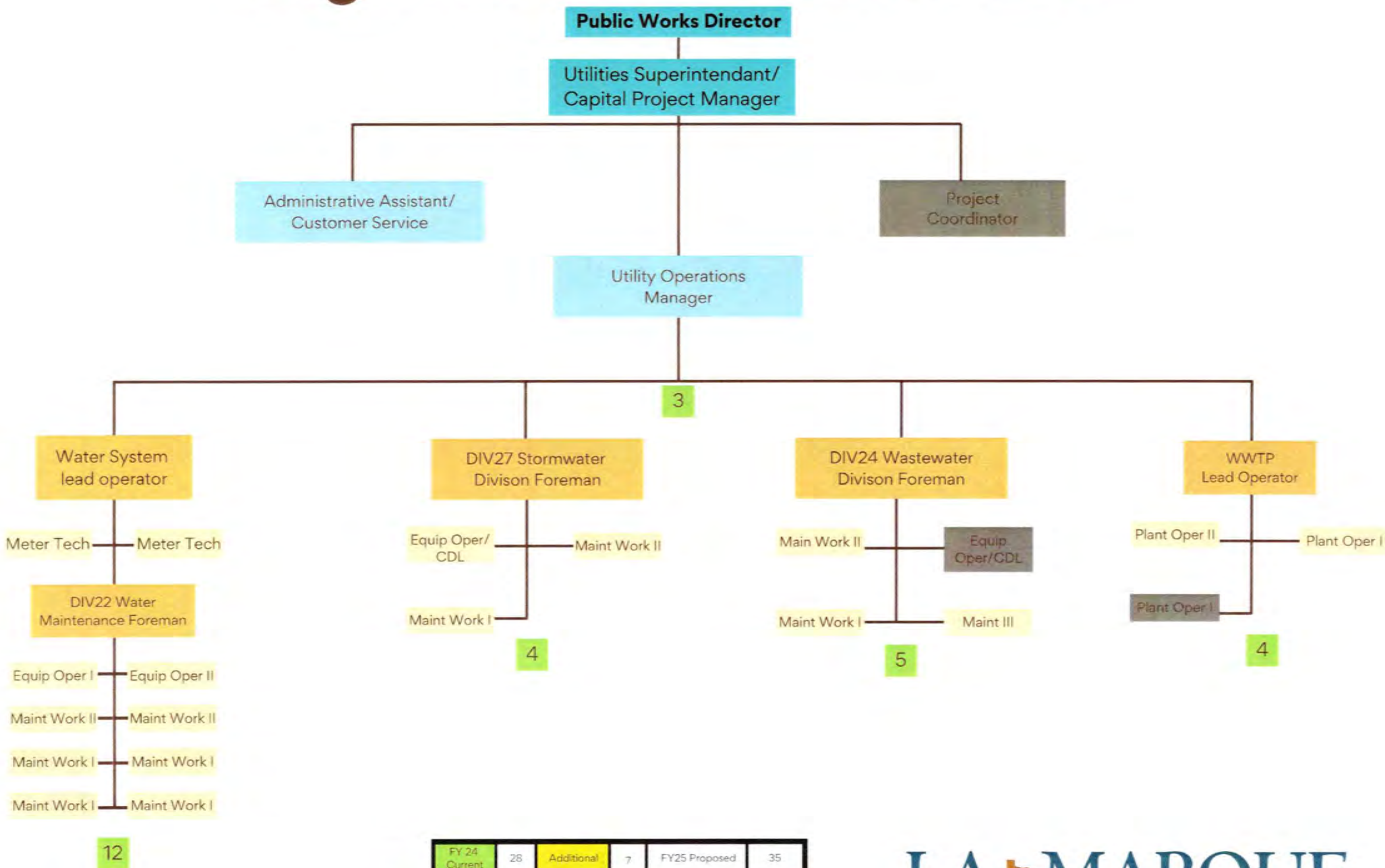
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	99 FUND EXPENDITURES	01-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
9052 TRANSFER OUT-RISK MGMT	$0	$0	$0	$0	$0	$0	$0	$0	$0
9053 TRANSFER OUT TO F.53	$0	$0	$0	$0	$0	$0	$0	$0	$0
9065 TRANFER OUT-CIP	$0	$0	$0	$0	$0	$0	$0	$0	$0
9081 TRANSFER OUT - PARKS FUND	$0	$0	$0	$0	$0	$0	$0	$0	$0
9082 TRANSF OUT-COURT TECH	$0	$0	$0	$0	$0	$0	$0	$0	$0
9083 TRANSFER IN COURT SECURITY	$0	$0	$0	$0	$0	$0	$0	$0	$0
9100 SUPPLEMENTAL ANNUITIES	$21,617	$13,166	$10,674	$13,167	$10,674	$0	$0	$0	$10,674
ONE RETIREE'S SUPPLEMENTAL				$13,167	$10,674	$0	$0	$0	
9120 2019 LEASE PURCHASE PRINCIPAL	$51,373	$51,373	$91,400	$52,929	$56,421	$0	$0	$0	$56,421
PRINCIPAL AT .72905				$52,929	$56,421	$0	$0	$0	
9121 2019 LEASE PURCHASE INT	$28,242	$28,242	$24,684	$25,742	$25,742	$0	$0	$0	$25,742
INTEREST				$25,742	$25,742	$0	$0	$0	
9122 2020 LEASE PURCHASE PRIN	$0	$0	$0	$0	$0	$0	$0	$0	$0
9123 2020 LEASE PURCHASE INT	$0	$0	$0	$0	$0	$0	$0	$0	$0
9124 2022 LEASE PURCHASE PRIN	$0	$53,561	$61,384	$53,561	$61,384	$0	$0	$0	$61,384
				$53,561	$61,384	$0	$0	$0	
9125 2022 LEASE PURCHASE INT	$0	$5,908	$10,292	$11,332	$10,292	$0	$0	$0	$10,292
				$11,332	$10,292	$0	$0	$0	
9995 RESERVE FOR SPECIAL EXP	$0	$0	$0	$0	$61,879	$0	$0	$0	$61,879
GRANT MATCHES: SRT GRANT $48,750 PATRICK LEAHY BULLET PROOF VEST $13,129.49				$0	$61,879	$0	$0	$0	
OTHERS	$101,232	$264,543	$658,434	$366,731	$336,392	$0	$0	$0	$336,392
TOTAL 01-99-90 90 FUND EXPENDITURES	$1,474,150	$2,322,465	$2,466,305	$2,236,522	$2,386,721	$0	$0	$0	$2,386,721

Utilities Division
Organizational Chart FY25



FY 24 Current	28	Additional	7	FY25 Proposed	35
FY 24 Filled	25	Open Positions FY24			3

LA MARQUE
GATEWAY TO THE GULF

GOALS & ACCOMPLISHMENTS

FY25 GOALS – FY24 ACCOMPLISHMENTS

OPERATIONS DIVISION: *The Operations Division consists of the Water Operations, including storage tanks, pumping facilities, water wells, pressure and flow control, and interconnections with Gulf Coast Water Authority (GCWA); Wastewater Operations, including operations & maintenance at the Wastewater Treatment Plant (WWTP), Lift Stations (LS) (22) including 44 pumps and controls, and Sanitary Sewer maintenance; Stormwater Management, including cleaning of culverts and drainage channel grading.*

Accomplishments

Water:

- Upgrades to the control valves for 2004 Elevated Storage Tank (EST) and Kirby EST
- Upgrades to the high-pressure pump controls at 1764 Pump Station (PS)
- Improvements to monitoring at 1764PS, Kirby EST and 2004 EST; we use Supervisory Control and Date Acquisition (SCADA) to assist operators with 24/7 monitoring capabilities.
- Storage tanks inspections and repairs
- Install Pressure Control Valve (PCV) for the North Feed Supply (Aug-Sep)
- New Meter installed at 1764 Interconnect with GCWA
- Engineering design for 2" Waterline Replacement Project
- Received $2M funding for additional 2" Waterline replacement

Wastewater:

- Repaired blower at WWTP
- Replaced non-potable pumps at WWTP
- Repaired decant tubes at WWTP
- Installation of replacement turbo blower at WWTP (Aug-Sep)
- Lighting (security) upgrades at WWTP
- Major upgrade at LS#6 (Shady Lane) – new pumps & control panel

- Natural gas connection for emergency engines at LS#4 (6th Avenue)
- New pump at LS #22 (Delany Cove)
- Start-up of SS Inflow & Infiltration (I&I) Project (Manholes / Pipelines)
- Start-up of LS Rehabilitation Project (4-5 lift stations)
- Engineering design of WWTP Expansion
- Finalized Discharge Agreement with Republic Services to accept wastewater leachate water from the landfill.

Stormwater:

- Created a 4-man stormwater crew
- Trained Gradall Operator
- Repaired Vactor Combo Sewer Cleaning Truck (culverts)
- Completed Westlawn Stormwater Improvement Project
- Released bid documents for Westwood Stormwater Upgrades
- Engineering design for WIsteria Stormwater Improvements

MAINTENANCE DIVISION: *The Maintenance Division consists of Pipeline Maintenance – repairs of water and sewer pipelines; Parks Maintenance, and Street Maintenance.*

Pipeline Maintenance:

- 509 leaks repaired (compared to 384 through July 30, 2023)
- Replaced Orange / Prune Waterline (10th to 11th Avenue) 4-inch
- Replaced Magnolia Waterline (Lake to Austin) – 6-inch
- Improvements to the Austin Waterline – 2-inch connect to Magnolia
- Constructed the new 12" FM1765 Waterline, I-45 to Newman
- Hired a full staff – nine (9) members
- Purchased new pumps for excavation water
- Formed Valve Maintenance Crew (locate & exercise valves)
- Started Main Street Waterline Replacement Project (16-inch)

Park Maintenance:

- Completed sidewalks at Westlawn & Bayou
- New basketball court at Bayou – custom paint
- Added borders and play area at Jaycee, Bayou, & Westlawn
- Modified tennis courts to Pickleball Courts at Highland Bayou
- Mahan Park Boat Ramp Project – bidding and startup of construction.

Street Maintenance:

- 3115 Potholes patched (compared to 1700 through July 2023)
- New Style 9" Street Signs installed on Bayou and Vauthier
- Fully staffed – nine members

July 2024 - *A decision was made to separate the Public Works Department between Utilities functions and Parks & Streets maintenance. The Utilities Department was formed with a Director, Superintendent, Water System Lead Operator, WWTP Lea Operator, SS Collection Foreman and Stormwater Maintenance Foreman. Parks and Streets Maintenance remain under Public Works Department under the supervision of a Superintendent.*

FY2025 Goals

Utilities Department

Water Division –

- ➢ Hire another 3-man crew for pipeline repairs to reduce contractor repairs – estimated savings $200,000
- ➢ Purchase new excavator – possibly two (2)
- ➢ Increase leak repairs to 600
- ➢ Reduce Actual Water Loss to 30%
- ➢ Exercise 500 valves
- ➢ Repair / replace 50 fire hydrants
- ➢ Complete the 2" Waterline Replacement Project
- ➢ Complete the Newman-Stonewall Waterline Upgrade Project

- Washout, clean, power-wash Kirby EST
- Demolish Stonewater Ground Storage Tank
- Start-up 1764 Well – obtain KDHE approval
- Complete Water Plant inspection and upgrades
- Construct booster pump dump valve for routine testing purpose.
- Demolish Bayou GST and decommission Bayou Well.

Wastewater:

- Complete Bar Screen Upgrade Project at WWTP
- Complete Disinfection Upgrade Project at WWTP
- Complete Upgrade Project at LS #18 (Volney)
- Complete Upgrade Project at LS # 17 (Delany)
- Complete Upgrade Project at LS #12 (Camp Circle / Cedar)
- Complete Upgrade Project at LS #3 (Hathaway)
- Ensure all lift stations have two (2) pumps
- Install generator connections for all LS without backup pumps
- Improve security lighting at all lift stations
- Improve security fencing at all lift stations
- Complete SCADA communications for all lift stations
- Remodel / improve Laboratory at WWTP
- Fencing maintenance / replacement at WWTP
- Break ground on new WWTP expansion

Stormwater:

- Clean 500 - 1000 culverts
- Clean / grade 10,000 feet of drainage channels
- Replace 50-100 drain grates or inlets
- Complete Wisteria Stormwater Improvements
- Complete Stormwater Master Plan
- Complete Ashley / Westward Improvements

02 UTILITY FUND

REVENUES

CATEGORIES	ACTUAL FY23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
INTER/INTRA GOVERNMENTAL	$ -	$ 500,000	$ 500,000	$ 500,000
MISC REVENUES	$ 767,793	$ 783,870	$ 783,750	$ 1,414,270
OTHER UTILITY FEES	$ 134,969	$ 110,485	$ 110,485	$ 128,485
SEWER SALES	$ 3,152,170	$ 3,249,533	$ 3,081,004	$ 3,363,264
WATER SALES	$ 4,192,328	$ 4,315,519	$ 4,090,529	$ 4,401,828
02-00-00 TOTAL	**$ 8,247,260**	**$ 8,959,407**	**$ 8,565,768**	**$ 9,807,847**

EXPENDITURES

CATEGORIES	ACTUAL FY23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
21 UTILITY ACCOUNTING	$ 574,827	$ 873,203	$ 603,587	$ 671,859
22 UTILITY LINE MAINTENANCE	$ 2,632,891	$ 2,330,192	$ 2,156,791	$ 1,662,490
24 WATER AND WASTEWATER OPER	$ 4,079,555	$ 3,878,951	$ 3,560,658	$ 4,488,765
25 DEBT SERVICE	$ 400	$ 33,383	$ 36,754	$ 33,383
27 STORMWATER PERMIT PROGRAM	$ 27,362	$ 42,475	$ 18,283	$ 204,794
99 FUND EXPENDITURES	$ 1,804,799	$ 1,849,092	$ 1,552,619	$ 2,263,471
02-00-00 TOTAL	**$ 9,119,834**	**$ 9,007,296**	**$ 7,928,692**	**$ 9,324,762**

OPERATING REVENUES OVER(UNDER) EXPENDITURES			$ 637,076 (Estimated)	$ 483,085

PROPOSED BUDGET FY 2025

02 UTILITY FUND

10 UTILITY ACCOUNTING

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$245,847	$261,452	$253,972	$218,981
1011 PLAN 457 CONTRIBUTION	$0	$0	$0	$0
1020 LONGEVITY	$1,614	$1,990	$1,614	$2,090
1030 EXTRA HELP	$385	$800	$500	$800
1035 CERTIFICATION PAY	$350	$600	$350	$600
1036 PHONE STIPEND	$0	$0	$0	$0
1040 OVERTIME	$4,807	$3,500	$3,500	$3,500
1060 PAYROLL TAXES	$18,833	$18,342	$18,740	$18,610
1065 RETIREMENT (TMRS)	$35,779	$41,679	$35,637	$37,589
1066 PENSION EXPENSE	$0	$0	$0	$0
1070 GROUP HEALTH INSURANCE	$43,898	$67,043	$43,228	$42,126
1075 WORKERS COMPENSATION	$1,975	$4,162	$1,970	$1,970
TOTAL PERSONNEL SERVICES	**$353,487**	**$399,568**	**$359,511**	**$326,266**
2010 OPERATING SUPPLIES	$33,306	$20,200	$6,800	$12,200
2011 ENVELOPE MAILING	$44,295	$90,000	$57,896	$60,000
2019 POSTAGE	$33	$125	$100	$125
2020 FUEL SUPPLIES	$2,857	$3,000	$3,000	$3,000
2031 RENTAL EXPENSE	$575	$1,000	$0	$1,000
2040 UNIFORMS AND SAFETY GEAR	$2,744	$1,750	$1,650	$3,750
2060 SMALL TOOLS	$420	$500	$0	$300
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$200
TOTAL SUPPLIES	**$84,230**	**$116,575**	**$69,446**	**$80,575**
3020 BUILDING & STRUCTURAL MAINT	$0	$0	$0	$0
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$0	$0
3040 Maintenance - Equipment	$26	$200	$0	$200
TOTAL REPAIRS AND MAINTENANCE	**$26**	**$200**	**$0**	**$200**
4030 GENERAL INSURANCE	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$18,578	$80,000	$45,910	$59,318
4050 ADVERTISING	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$324	$4,000	$450	$4,000
4071 DUES, SUBSCRIPTIONS & BOOKS	$0	$0	$0	$0
4090 INSURANCE DEDUCTABLE	$0	$0	$0	$0
TOTAL SERVICES	**$18,902**	**$84,000**	**$46,360**	**$63,318**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$1,584	$1,500	$1,200	$1,500
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$1,584**	**$1,500**	**$1,200**	**$1,500**
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS	$116,598	$271,360	$52,040	$200,000

PROPOSED BUDGET FY 2025

02 UTILITY FUND

10 UTILITY ACCOUNTING

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$116,598**	**$271,360**	**$52,040**	**$200,000**
8001 OPERATING TRANSFER TO FUND 01	$0	$0	$0	$0
TOTAL OTHERS	**$0**	**$0**	**$0**	**$0**
TOTAL 10 UTILITY ACCOUNTING	**$574,827**	**$873,203**	**$528,557**	**$671,859**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	21 UTILITY ACCOUNTING	02-21-10 10 UTILITY ACCOUNTING

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$282,276	$245,847	$261,452	$253,972	$218,981	$0	$0	$0	$218,981
1010 SALARY				$253,972	$218,981	$0	$0	$0	
UB/SANITATION SUPERVISOR CUSTOMER SERVICE TECHNICIAN (3) BILLING ANALYST				$0	$0	$0	$0	$0	
1011 PLAN 457 CONTRIBUTION	$3,881	$0	$0	$0	$0	$0	$0	$0	$0
1020 LONGEVITY	$852	$1,614	$1,990	$1,614	$2,090	$0	$0	$0	$2,090
1020 LONGEVITY				$1,614	$2,090	$0	$0	$0	
HENDERSON VENISHA MILLICAN MARGARET WILLIAMS SHERLYN				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$20,807	$385	$800	$500	$800	$0	$0	$0	$800
1030 EXTRA HELP				$500	$800	$0	$0	$0	
1035 CERTIFICATION PAY	$457	$350	$600	$350	$600	$0	$0	$0	$600
1035 CERTIFICATION PAY				$350	$600	$0	$0	$0	
1036 PHONE STIPEND	$823	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$317	$4,807	$3,500	$3,500	$3,500	$0	$0	$0	$3,500
				$3,500	$3,500	$0	$0	$0	
1060 PAYROLL TAXES	$24,337	$18,833	$18,342	$18,740	$18,610	$0	$0	$0	$18,610
1060 PAYROLL TAXES				$18,740	$18,610	$0	$0	$0	
1065 RETIREMENT (TMRS)	$45,746	$35,779	$41,679	$35,637	$37,589	$0	$0	$0	$37,589
1065 RETIREMENT (TMRS)				$35,637	$37,589	$0	$0	$0	
1066 PENSION EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1070 GROUP HEALTH INSURANCE	$41,366	$43,898	$67,043	$43,228	$42,126	$0	$0	$0	$42,126
1070 GROUP HEALTH INSURANCE				$43,228	$42,126	$0	$0	$0	
1075 WORKERS COMPENSATION	$1,879	$1,975	$4,162	$1,970	$1,970	$0	$0	$0	$1,970
1075 WORKERS COMPENSATION				$1,970	$1,970	$0	$0	$0	
PERSONNEL SERVICES	$422,741	$353,487	$399,568	$359,511	$326,266	$0	$0	$0	$326,266
2010 OPERATING SUPPLIES	$13,259	$33,306	$20,200	$6,800	$12,200	$0	$0	$0	$12,200

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	21 UTILITY ACCOUNTING	02-21-10 10 UTILITY ACCOUNTING

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BUDGET - BASE CORRECTIONS				$6,800	$17,000	$0	$0	$0	
DOOR HANGERS (NOTIFY CUSTOMERS WHEN SOMEONE IS NOT HOME, WE LEAVE A DOOR NOTICE WITH ANY CONCERNS REGARDING THEIR ACCOUNT OR METER)				$0	$400	$0	$0	$0	
FD CUT				$0	($10,000)	$0	$0	$0	
LEAK TABLETS (FOR CUSTOMERS TO TEST THEIR COMMODE FOR A LEAK)				$0	$300	$0	$0	$0	
OFFICE SUPPLIES (PENS, INK CARTRIDGES, RECEIPT PAPER, CALCULATOR PAPER, STORAGE BOXES FOR RECEIPTS, STAPLES, BINDER CLIPS, PAPER CLIPS, TAPE, AND RUBBER BANDS)				$0	$4,500	$0	$0	$0	
2011 ENVELOPE MAILING	$37,382	$44,295	$90,000	$57,896	$60,000	$0	$0	$0	$60,000
BUDGET - BASE CORRECTIONS				$57,896	$40,000	$0	$0	$0	
ENVELOPE MAILING (WATER BILLS AND LATE NOTICES)				$0	$60,000	$0	$0	$0	
FD CUT				$0	($40,000)	$0	$0	$0	
2019 POSTAGE	$69	$33	$125	$100	$125	$0	$0	$0	$125
POSTAGE				$100	$125	$0	$0	$0	
2020 FUEL SUPPLIES	$998	$2,857	$3,000	$3,000	$3,000	$0	$0	$0	$3,000
FUEL SUPPLIES				$3,000	$3,000	$0	$0	$0	
2031 RENTAL EXPENSE	$1,481	$575	$1,000	$0	$1,000	$0	$0	$0	$1,000
BUDGET - BASE CORRECTIONS				$0	$1,000	$0	$0	$0	
2040 UNIFORMS AND SAFETY GEAR	$1,601	$2,744	$1,750	$1,650	$3,750	$0	$0	$0	$3,750
BOOTS/RAIN BOOTS/HIP WADERS FOR TECHS				$500	$500	$0	$0	$0	
JACKETS FOR TECHS				$350	$350	$0	$0	$0	
SHIRTS FOR STAFF				$400	$400	$0	$0	$0	
WEEKLY UNIFORMS FOR TECHS				$400	$2,500	$0	$0	$0	
2060 SMALL TOOLS	$506	$420	$500	$0	$300	$0	$0	$0	$300
SMALL TOOLS				$0	$300	$0	$0	$0	
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$0	$0	$200	$0	$0	$0	$200
JANITORIAL SUPPLIES				$0	$200	$0	$0	$0	
SUPPLIES	$55,296	$84,230	$116,575	$69,446	$80,575	$0	$0	$0	$80,575
3020 BUILDING & STRUCTURAL MAINT	$0	$0	$0	$0	$0	$0	$0	$0	$0
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	21 UTILITY ACCOUNTING	02-21-10 10 UTILITY ACCOUNTING

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
3040 MAINTENANCE - EQUIPMENT	$36	$26	$200	$0	$200	$0	$0	$0	$200
MAINTENANCE - EQUIPMENT				$0	$200	$0	$0	$0	
REPAIRS AND MAINTENANCE	$36	$26	$200	$0	$200	$0	$0	$0	$200
4030 GENERAL INSURANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040 PROFESSIONAL FEES	$57,472	$18,578	$80,000	$45,910	$59,318	$0	$0	$0	$59,318
				$0	$0	$0	$0	$0	
ANNUAL HOSTED RNI SAAS FEE				$0	$13,708	$0	$0	$0	
ANNUAL SENSUS ANALYTICS ENHANCED WATER FEE				$0	$12,600	$0	$0	$0	
AQUA METRIC MAINTENANCE & SUPPORT				$22,510	$22,510	$0	$0	$0	
OPEN GOV SOFTWARE				$10,000	$6,000	$0	$0	$0	
OPEN GOV SUPPORT				$10,000	$600	$0	$0	$0	
WATER WORTH				$3,400	$3,900	$0	$0	$0	
4050 ADVERTISING	$0	$0	$0	$0	$0	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$315	$324	$4,000	$450	$4,000	$0	$0	$0	$4,000
CONVENTION				$450	$4,000	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090 INSURANCE DEDUCTABLE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SERVICES	$57,787	$18,902	$84,000	$46,360	$63,318	$0	$0	$0	$63,318
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$1,340	$1,584	$1,500	$1,200	$1,500	$0	$0	$0	$1,500
UTILITIES				$1,200	$1,500	$0	$0	$0	
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$1,340	$1,584	$1,500	$1,200	$1,500	$0	$0	$0	$1,500
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	21 UTILITY ACCOUNTING	02-21-10 10 UTILITY ACCOUNTING

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
7030 10 YEAR LIFE ASSETS	$72,573	$116,598	$271,360	$52,040	$200,000	$0	$0	$0	$200,000
ALLY METERS				$0	$309,190	$0	$0	$0	
CABLES				$0	$12,000	$0	$0	$0	
FD CUT OK PER VENISHA				$0	($211,315)	$0	$0	$0	
FY 2023 ESTIMATES				$52,040	$0	$0	$0	$0	
RADIOS				$0	$90,125	$0	$0	$0	
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$72,573	$116,598	$271,360	$52,040	$200,000	$0	$0	$0	$200,000
8001 OPERATING TRANSFER TO FUND 01	$0	$0	$0	$0	$0	$0	$0	$0	$0
OTHERS	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 02-21-10 10 UTILITY ACCOUNTING	$609,773	$574,827	$873,203	$528,557	$671,859	$0	$0	$0	$671,859

PROPOSED BUDGET FY 2025

02 UTILITY FUND

20 UTILITY LINE MAINTENANCE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$486,381	$666,474	$501,303	$546,528
1011 PLAN 457 CONTRIBUTION	$0	$0	$0	$0
1020 LONGEVITY	$1,320	$1,805	$1,320	$1,375
1030 EXTRA HELP	$2,173	$0	$0	$0
1035 CERTIFICATION PAY	$0	$0	$0	$0
1036 PHONE STIPEND	$1,440	$1,680	$1,440	$1,680
1040 OVERTIME	$87,203	$50,000	$75,000	$65,000
1060 PAYROLL TAXES	$43,510	$51,252	$44,256	$51,252
1065 RETIREMENT (TMRS)	$82,088	$98,886	$83,851	$90,245
1066 PENSION EXPENSE	$0	$0	$0	$0
1070 GROUP HEALTH INSURANCE	$78,526	$142,465	$83,560	$108,985
1075 WORKERS COMPENSATION	$13,063	$22,530	$13,510	$17,325
TOTAL PERSONNEL SERVICES	**$795,705**	**$1,035,092**	**$804,240**	**$882,390**
2010 OPERATING SUPPLIES	($36,411)	$7,000	$7,000	$7,000
2019 POSTAGE	$0	$100	$50	$100
2020 FUEL SUPPLIES	$34,051	$38,000	$25,000	$25,000
2031 RENTALS	$11,633	$5,000	$40,000	$10,000
2040 UNIFORMS, MAINT & SAFETY GEAR	$15,201	$10,800	$10,000	$10,800
2060 SMALL TOOLS	$10,574	$5,000	$15,000	$10,000
2070 JANITORIAL SUPPLIES & MAINT.	$5	$1,200	$500	$500
TOTAL SUPPLIES	**$35,053**	**$67,100**	**$97,550**	**$63,400**
3010 REPAIR & MAINT. -- WATER	$866,452	$500,000	$800,000	$500,000
3011 REPAIRS & MAINT. - SEWER SUPPL	$242,143	$250,000	$440,000	$75,000
3020 REPAIR & MAINT-BLDG FURN & FIX	$0	$0	$0	$0
3030 REPAIR & MAINT--MOTOR VEHICLES	$36,362	$16,500	$10,000	$10,000
3040 REPAIR & MAINT--EQUIPMENT	$37,782	$41,000	$60,000	$40,000
TOTAL REPAIRS AND MAINTENANCE	**$1,182,739**	**$807,500**	**$1,310,000**	**$625,000**
4030 GENERAL INSURANCE	$7,330	$20,000	$7,331	$20,000
4040 PROFESSIONAL FEES	$114,857	$200,000	$55,000	$55,000
4042 OMEGA BAY ENGINEERING STUDY	$0	$0	$0	$0
4043 LAKE RD.(CEDAR/1765) ENGINRNG	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$4,253	$12,000	$10,000	$7,000
4071 DUES, SUBSCRIPTIONS & BOOKS	$560	$5,000	$1,000	$2,200
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0
TOTAL SERVICES	**$127,002**	**$237,000**	**$73,331**	**$84,200**
5010 COMMUNICATIONS	$0	$0	$0	$0
5020 UTILITIES	$7,903	$8,500	$6,500	$7,500
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0
TOTAL UTILITIES	**$7,903**	**$8,500**	**$6,500**	**$7,500**
6010 GRANT FUNDING MATCH EXPENSE	$0	$0	$0	$0

PROPOSED BUDGET FY 2025

02 UTILITY FUND

20 UTILITY LINE MAINTENANCE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
7010 FACILITIES -- WATER	$471,684	$0	$0	$0
7011 FACILITIES -- SEWER	$0	$75,000	$0	$0
7012 FM 1764/AVE.D WATERLINE CROSSG	$0	$0	$0	$0
7013 SAN. SWR.: VAUTHIER / WESTWARD	$0	$0	$0	$0
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$12,806	$100,000	$0	$0
7111-PU1764 BOOSTER PUMPS 1764 WATER PLANT	$0	$0	$0	$0
7115-GGPWTR GGP ELEVATED WATER TANK REHAB	$0	$0	$0	$0
TOTAL CAPITAL	**$484,489**	**$175,000**	**$0**	**$0**
TOTAL 20 UTILITY LINE MAINTENANCE	**$2,632,891**	**$2,330,192**	**$2,291,621**	**$1,662,490**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	22 UTILITY LINE MAINTENANCE	02-22-20 20 UTILITY LINE MAINTENANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$489,239	$486,381	$666,474	$501,303	$546,528	$0	$0	$0	$546,528
1010 SALARY				$501,303	$546,528	$0	$0	$0	
PUBLIC WORKS DIRECTOR CHIEF PLANT OPERATOR UTILITY CHLORINE OPERATOR WWTP OPERATOR (3) MAINTENANCE TECHNICIAN				$0	$0	$0	$0	$0	
1011 PLAN 457 CONTRIBUTION	$3,022	$0	$0	$0	$0	$0	$0	$0	$0
1020 LONGEVITY	$2,994	$1,320	$1,805	$1,320	$1,375	$0	$0	$0	$1,375
DEL BOSQUE ALAS OSCAR N PEREZ LISA REEVES JAMAIN BROCKS SEAN				$0	$0	$0	$0	$0	
1020 LONGEVITY				$1,320	$1,375	$0	$0	$0	
1030 EXTRA HELP	$25,323	$2,173	$0	$0	$0	$0	$0	$0	$0
1035 CERTIFICATION PAY	$0	$0	$0	$0	$0	$0	$0	$0	$0
1036 PHONE STIPEND	$990	$1,440	$1,680	$1,440	$1,680	$0	$0	$0	$1,680
1036 PHONE STIPEND				$1,440	$0	$0	$0	$0	
AMOUNT PROVIDED BY MPERSONNEL				$0	$1,680	$0	$0	$0	
1040 OVERTIME	$56,518	$87,203	$50,000	$75,000	$65,000	$0	$0	$0	$65,000
				$75,000	$65,000	$0	$0	$0	
1060 PAYROLL TAXES	$46,716	$43,510	$51,252	$44,256	$51,252	$0	$0	$0	$51,252
1060 PAYROLL TAXES				$44,256	$51,252	$0	$0	$0	
1065 RETIREMENT (TMRS)	$79,099	$82,088	$98,886	$83,851	$90,245	$0	$0	$0	$90,245
1065 RETIREMENT (TMRS)				$83,851	$90,245	$0	$0	$0	
1066 PENSION EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1070 GROUP HEALTH INSURANCE	$69,443	$78,526	$142,465	$83,560	$108,985	$0	$0	$0	$108,985
1070 GROUP HEALTH INSURANCE				$83,560	$108,985	$0	$0	$0	
1075 WORKERS COMPENSATION	$17,051	$13,063	$22,530	$13,510	$17,325	$0	$0	$0	$17,325

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	22 UTILITY LINE MAINTENANCE	02-22-20 20 UTILITY LINE MAINTENANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1075 WORKERS COMPENSATION				$13,510	$17,325	$0	$0	$0	
PERSONNEL SERVICES	**$790,395**	**$795,705**	**$1,035,092**	**$804,240**	**$882,390**	**$0**	**$0**	**$0**	**$882,390**
2010 OPERATING SUPPLIES	**$9,928**	**($36,411)**	**$7,000**	**$7,000**	**$7,000**	**$0**	**$0**	**$0**	**$7,000**
HARDWARE - NUTS,BOLTS ETC.				$500	$500	$0	$0	$0	
LOCATE SUPPLIES - PAINT & FLAGS				$3,000	$3,000	$0	$0	$0	
MAINTENANCE SUPPLIES - TAPE, TIES, GLUE, ETC				$2,500	$2,500	$0	$0	$0	
TEMPORARY FENCING				$1,000	$1,000	$0	$0	$0	
2019 POSTAGE	**$0**	**$0**	**$100**	**$50**	**$100**	**$0**	**$0**	**$0**	**$100**
POSTAGE				$50	$100	$0	$0	$0	
2020 FUEL SUPPLIES	**$37,176**	**$34,051**	**$38,000**	**$25,000**	**$25,000**	**$0**	**$0**	**$0**	**$25,000**
EQUIPTMENT - BACKHOE, EXCAVATOR, DUMP TRUCK				$7,000	$8,000	$0	$0	$0	
FLEET VEHICLIES - SERVICE TRUCKS				$18,000	$17,000	$0	$0	$0	
PACKAGE: EXCAVATOR				$0	$0	$0	$0	$0	
2031 RENTALS	**$7,591**	**$11,633**	**$5,000**	**$40,000**	**$10,000**	**$0**	**$0**	**$0**	**$10,000**
AIR COMPRESSOR				$4,000	$3,000	$0	$0	$0	
AMOUNT PROVIDED BY MPERSONNEL				$0	$0	$0	$0	$0	
EXCAVATOR / SKID STEER LOADER				$25,000	$5,000	$0	$0	$0	
PUMPS, GENERATORS, LIGHTS				$10,000	$1,000	$0	$0	$0	
ROAD PLATES				$1,000	$1,000	$0	$0	$0	
2040 UNIFORMS, MAINT & SAFETY GEAR	**$7,699**	**$15,201**	**$10,800**	**$10,000**	**$10,800**	**$0**	**$0**	**$0**	**$10,800**
AMOUNT PROVIDED BY MPERSONNEL				$0	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$800	$0	$0	$0	
PPE - GLOVES, HIP BOOTS, RAIN COATS, GLASSES, SAFETY VESTS				$2,000	$3,700	$0	$0	$0	
UNIFORMS - RENTALS, COLD WEATHER JACKET, T-SHIRTS, CAPS, WORK BOOTS $700/YR - 9 STAFF				$8,000	$6,300	$0	$0	$0	
2060 SMALL TOOLS	**$4,052**	**$10,574**	**$5,000**	**$15,000**	**$10,000**	**$0**	**$0**	**$0**	**$10,000**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	22 UTILITY LINE MAINTENANCE	02-22-20 20 UTILITY LINE MAINTENANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BLADES - DEMOLITION/ HACKSAWS				$1,000	$1,000	$0	$0	$0	
PROBING RODS, HYDRANT WRENCH, VALVE KEY, METER KEY				$3,500	$3,000	$0	$0	$0	
PUMPS - TRASH / HAND, HOSES				$5,000	$3,500	$0	$0	$0	
SHOVELS				$3,000	$1,000	$0	$0	$0	
WRENCHES - CRESCENT/ PIPE, CHANNEL LOCKS				$2,500	$1,500	$0	$0	$0	
2070 JANITORIAL SUPPLIES & MAINT.	**$0**	**$5**	**$1,200**	**$500**	**$500**	**$0**	**$0**	**$0**	**$500**
RESTROOMS, HAND TOWELS/ PAPER PRODUCTS -SHARED EXPENSE				$500	$500	$0	$0	$0	
SUPPLIES	**$66,446**	**$35,053**	**$67,100**	**$97,550**	**$63,400**	**$0**	**$0**	**$0**	**$63,400**
3010 REPAIR & MAINT. -- WATER	**$208,052**	**$866,452**	**$500,000**	**$800,000**	**$500,000**	**$0**	**$0**	**$0**	**$500,000**
BACKFILL MATERIALS - SAND, GRAVEL, BASE				$50,000	$45,000	$0	$0	$0	
INFRASTRUCTURE REPAIRS - CONTRACTORS				$500,000	$300,000	$0	$0	$0	
MATERIALS - PIPELINE REPAIRS				$150,000	$100,000	$0	$0	$0	
PAVING - RESTORATION (CONCRETE OR ASPHALT)				$50,000	$25,000	$0	$0	$0	
RESTORATON - CONTRACTOR				$50,000	$30,000	$0	$0	$0	
3011 REPAIRS & MAINT. - SEWER SUPPL	**$101,995**	**$242,143**	**$250,000**	**$440,000**	**$75,000**	**$0**	**$0**	**$0**	**$75,000**
BACKFILL MATERIALS - SAND, GRAVEL, BASE				$25,000	$20,000	$0	$0	$0	
FD/CM CUT				$0	($300,000)	$0	$0	$0	
INFRASTRUCTURE REPAIRS - CONTRACTORS /				$350,000	$300,000	$0	$0	$0	
MATERIALS - PIPELINE REPAIRS				$25,000	$20,000	$0	$0	$0	
PAVING RESTORATION (CONCRETE AND ASPHALT)				$25,000	$25,000	$0	$0	$0	
RESTORATION - LANDSCAPING CONTRACTOR				$15,000	$10,000	$0	$0	$0	
3020 REPAIR & MAINT-BLDG FURN & FIX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
3030 REPAIR & MAINT--MOTOR VEHICLES	**$15,973**	**$36,362**	**$16,500**	**$10,000**	**$10,000**	**$0**	**$0**	**$0**	**$10,000**
EMERGENCY LIGHTING - NEW TRUCK LIGHTING				$1,000	$1,200	$0	$0	$0	
GENERAL MAINTENANCE - INSPECTIONS, BODY WORK				$3,000	$3,000	$0	$0	$0	
GPS TRACKING @ 20/ MONTH -6 VEHICLES				$2,500	$1,800	$0	$0	$0	
STORAGE BOXES				$1,500	$2,000	$0	$0	$0	
TIRES - 4 TRUCKS				$2,000	$2,000	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	22 UTILITY LINE MAINTENANCE	02-22-20 20 UTILITY LINE MAINTENANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
3040 REPAIR & MAINT--EQUIPMENT	$69,698	$37,782	$41,000	$60,000	$40,000	$0	$0	$0	$40,000
PACKAGE: EXCAVATOR				$0	$0	$0	$0	$0	
REPAIRS - BACKHOE, KUBOTA, BUCKETS, TRAILERS				$35,000	$20,000	$0	$0	$0	
REPAIRS - GAS POWERED EQUIPMENT - PUMPS				$5,000	$5,000	$0	$0	$0	
REPAIRS - JET MACHINES				$5,000	$5,000	$0	$0	$0	
REPAIRS - VACUUM TRUCK				$15,000	$10,000	$0	$0	$0	
REPAIRS AND MAINTENANCE	$395,719	$1,182,739	$807,500	$1,310,000	$625,000	$0	$0	$0	$625,000
4030 GENERAL INSURANCE	$1,053	$7,330	$20,000	$7,331	$20,000	$0	$0	$0	$20,000
FY 2023 ESTIMATES.				$7,331	$0	$0	$0	$0	
LIABILITY				$0	$20,000	$0	$0	$0	
4040 PROFESSIONAL FEES	$414,029	$114,857	$200,000	$55,000	$55,000	$0	$0	$0	$55,000
ENGINEERING SERVICES				$50,000	$50,000	$0	$0	$0	
GRANT RESEARCH & APPLICATION				$5,000	$5,000	$0	$0	$0	
4042 OMEGA BAY ENGINEERING STUDY	$0	$0	$0	$0	$0	$0	$0	$0	$0
4043 LAKE RD.(CEDAR/1765) ENGINRNG	$0	$0	$0	$0	$0	$0	$0	$0	$0
4060 CONVENTIONS/SCHOOL/TRAVEL EXP	$655	$4,253	$12,000	$10,000	$7,000	$0	$0	$0	$7,000
CDL TRAINING				$2,000	$3,000	$0	$0	$0	
CLASSES - WATER / WASTEWATER ($400 X 6)				$2,000	$2,400	$0	$0	$0	
FD CUT				$0	($5,000)	$0	$0	$0	
MEALS, LODGING, TRAVEL				$3,000	$4,000	$0	$0	$0	
PROFESSIONAL DEVELOPMENT - SUPERVISORS, ADMINISTRATION				$3,000	$2,600	$0	$0	$0	
4071 DUES, SUBSCRIPTIONS & BOOKS	$59	$560	$5,000	$1,000	$2,200	$0	$0	$0	$2,200
AWWA - DUES				$0	$600	$0	$0	$0	
FD CUT				$0	($1,400)	$0	$0	$0	
PROMOTIONAL MATERIAL, CONSUMER INFORMATION				$500	$1,000	$0	$0	$0	
TRAINING MANUALS				$200	$1,000	$0	$0	$0	
TWUA - DUES				$300	$1,000	$0	$0	$0	
4090 INSURANCE DEDUCTIBLE	$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	22 UTILITY LINE MAINTENANCE	02-22-20 20 UTILITY LINE MAINTENANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
SERVICES	$415,797	$127,002	$237,000	$73,331	$84,200	$0	$0	$0	$84,200
5010 COMMUNICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020 UTILITIES	$8,429	$7,903	$8,500	$6,500	$7,500	$0	$0	$0	$7,500
UTILITIES				$6,500	$7,500	$0	$0	$0	
5145 REPLACEMENT COST EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$8,429	$7,903	$8,500	$6,500	$7,500	$0	$0	$0	$7,500
6010 GRANT FUNDING MATCH EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
7010 FACILITIES -- WATER	$0	$471,684	$0	$0	$0	$0	$0	$0	$0
7011 FACILITIES -- SEWER	$12,164	$0	$75,000	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
CITY SHARE OF GLO PROJECT D-208 - I&I REDUCTION (MANHOLES AND CIPP)				$0	$75,000	$0	$0	$0	
CITY SHARE OF GLO PROJECT D208- II REDUCTION - ARPA				$0	($75,000)	$0	$0	$0	
CITY SHARE OF GLO PROJECT D-223 - LIFT STATION UPGRADES				$0	$0	$0	$0	$0	
CITY SHARE OF GLO PROJECT D-223 - WWTP EXPANSION				$0	$0	$0	$0	$0	
SRF LOAN PAYMENT - WW PROJECTS				$0	$0	$0	$0	$0	
SRF LOAN PAYMENT = W PROJECTSS				$0	$0	$0	$0	$0	
7012 FM 1764/AVE.D WATERLINE CROSSG	$0	$0	$0	$0	$0	$0	$0	$0	$0
7013 SAN. SWR.: VAUTHIER / WESTWARD	$0	$0	$0	$0	$0	$0	$0	$0	$0
7020 20 YEAR LIFE ASSETS(BUILDINGS)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$44,762	$12,806	$100,000	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	22 UTILITY LINE MAINTENANCE	02-22-20 20 UTILITY LINE MAINTENANCE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BACKHOE				$0	$0	$0	$0	$0	
FD CUT				$0	($100,000)	$0	$0	$0	
MINI- EXCAVATOR				$0	$100,000	$0	$0	$0	
PACKAGE: EXCAVATOR				$0	$0	$0	$0	$0	
7111-PU1764 BOOSTER PUMPS 1764 WATER PLANT	$0	$0	$0	$0	$0	$0	$0	$0	$0
7115-GGPWTR GGP ELEVATED WATER TANK REHAB	$317,025	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$373,952	$484,489	$175,000	$0	$0	$0	$0	$0	$0
TOTAL 02-22-20 20 UTILITY LINE MAINTENANCE	$2,050,738	$2,632,891	$2,330,192	$2,291,621	$1,662,490	$0	$0	$0	$1,662,490

PROPOSED BUDGET FY 2025

02 UTILITY FUND

70 STORMWATER PERMIT PROGRAM

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$0	$0	$0	$154,196
1030 EXTRA HELP	$0	$0	$0	$0
1040 OVERTIME	$0	$0	$0	$0
1075 WORKERS COMPENSATION	$0	$0	$0	$398
TOTAL PERSONNEL SERVICES	**$0**	**$0**	**$0**	**$154,594**
2010 OPERATING SUPPLIES	$980	$4,000	$1,400	$5,000
2019 POSTAGE	$0	$100	$0	$0
2020 FUEL SUPPLIES	$0	$10,000	$2,700	$10,000
2031 RENTALS	$1,804	$1,000	$1,500	$3,000
2040 UNIFORMS, MAINT & SAFETY GEAR	$1,076	$4,000	$1,500	$4,800
2060 SMALL TOOLS	$656	$2,000	$1,000	$2,000
2070 JANITORIAL SUPPLIES & MAINT.	$0	$800	$200	$800
TOTAL SUPPLIES	**$4,517**	**$21,900**	**$8,300**	**$25,600**
3011 REPAIRS & MAINTENANCE -- WELLS	$16,251	$0	$10,000	$6,000
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$1,500	$0	$1,500
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$3,000	$1,000	$2,000
3040 REPAIR & MAINT--EQUIPMENT	$1,899	$10,000	$29,000	$10,000
TOTAL REPAIRS AND MAINTENANCE	**$18,150**	**$14,500**	**$40,000**	**$19,500**
4040 BASIC ENGINEERING SERVICES	$4,395	$5,000	$15,000	$5,000
4041 ENGINEERING FEES	$0	$0	$0	$0
4042 LEGAL FEES	$0	$0	$0	$0
4043 INSPECTION CHARGES	$0	$0	$0	$0
4044 SAMPLING/TESTING	$0	$0	$0	$0
4045 DIRECT PERMIT COSTS	$300	$100	$315	$100
4060 CONV/SCHOOL/TRAVEL	$0	$900	$0	$0
4071 DUES,SUBSCRIPTIONS, & BOOKS	$0	$75	$100	$0
TOTAL SERVICES	**$4,695**	**$6,075**	**$15,415**	**$5,100**
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
8001 OPERATING TRANSFER TO FUND 01	$0	$0	$0	$0
TOTAL OTHERS	**$0**	**$0**	**$0**	**$0**
TOTAL 70 STORMWATER PERMIT PROGRAM	**$27,362**	**$42,475**	**$63,715**	**$204,794**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	27 STORMWATER PERMIT PROGRAM	02-27-70 70 STORMWATER PERMIT PROGRAM

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$0	$0	$0	$0	$154,196	$0	$0	$0	$154,196
BUDGET - BASE CORRECTIONS				$0	$154,196	$0	$0	$0	
EQUIPMENT OPERATOR I MAINTENANCE WORKER I STORMWATER FOREMAN MAINTENANCE TECHNICIAN				$0	$0	$0	$0	$0	
1030 EXTRA HELP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1040 OVERTIME	$0	$0	$0	$0	$0	$0	$0	$0	$0
1075 WORKERS COMPENSATION	$0	$0	$0	$0	$398	$0	$0	$0	$398
BUDGET - BASE CORRECTIONS				$0	$398	$0	$0	$0	
PERSONNEL SERVICES	$0	$0	$0	$0	$154,594	$0	$0	$0	$154,594
2010 OPERATING SUPPLIES	$0	$980	$4,000	$1,400	$5,000	$0	$0	$0	$5,000
GROUND SPRAY				$500	$1,000	$0	$0	$0	
INSECTICIDE				$300	$300	$0	$0	$0	
MOSQUITO CONTROL				$500	$3,500	$0	$0	$0	
TRASH BAGS				$100	$200	$0	$0	$0	
2019 POSTAGE	$0	$0	$100	$0	$0	$0	$0	$0	$0
2020 FUEL SUPPLIES	$0	$0	$10,000	$2,700	$10,000	$0	$0	$0	$10,000
HEAVY EQUIPMENT				$1,000	$3,500	$0	$0	$0	
SMALL EQUIPMENT				$500	$1,000	$0	$0	$0	
VEHICLES				$1,200	$5,500	$0	$0	$0	
2031 RENTALS	$0	$1,804	$1,000	$1,500	$3,000	$0	$0	$0	$3,000
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
EQUIPMENT RENTAL				$1,500	$3,000	$0	$0	$0	
2040 UNIFORMS, MAINT & SAFETY GEAR	$0	$1,076	$4,000	$1,500	$4,800	$0	$0	$0	$4,800
PPE				$500	$1,200	$0	$0	$0	
UNIFORMS - RENTALS & BOOT, COAT PURCHASES - 4 @ $900				$1,000	$3,600	$0	$0	$0	
2060 SMALL TOOLS	$0	$656	$2,000	$1,000	$2,000	$0	$0	$0	$2,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	27 STORMWATER PERMIT PROGRAM	02-27-70 70 STORMWATER PERMIT PROGRAM

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
SHOVELS, RAKES ETC.				$700	$1,500	$0	$0	$0	
WEEDEATER				$300	$500	$0	$0	$0	
2070 JANITORIAL SUPPLIES & MAINT.	$0	$0	$800	$200	$800	$0	$0	$0	$800
CLEANING SUPPLIES				$200	$800	$0	$0	$0	
SUPPLIES	$0	$4,517	$21,900	$8,300	$25,600	$0	$0	$0	$25,600
3011 REPAIRS & MAINTENANCE -- WELLS	$0	$16,251	$0	$10,000	$6,000	$0	$0	$0	$6,000
CONTRACTOR - CONCRETE REPAIRS - STORM INLETS				$3,000	$5,000	$0	$0	$0	
CULVERT REPLACEMENTS				$4,000	$5,000	$0	$0	$0	
FD CUT				$0	($9,000)	$0	$0	$0	
FILL MATERIAL				$3,000	$3,000	$0	$0	$0	
GRATES, COVERS				$0	$2,000	$0	$0	$0	
3020 REPAIR/MAINT--BLDG FURN & FIX	$0	$0	$1,500	$0	$1,500	$0	$0	$0	$1,500
PW ADMIN OFFICE (PARTIAL)				$0	$1,000	$0	$0	$0	
SERVICE CENTER BLDG				$0	$500	$0	$0	$0	
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$3,000	$1,000	$2,000	$0	$0	$0	$2,000
FD CUT				$0	($1,000)	$0	$0	$0	
VEHICLE - 2				$1,000	$3,000	$0	$0	$0	
3040 REPAIR & MAINT--EQUIPMENT	$0	$1,899	$10,000	$29,000	$10,000	$0	$0	$0	$10,000
DUMP TRUCK (1)				$1,000	$3,000	$0	$0	$0	
FD CUT				$0	($10,000)	$0	$0	$0	
GRADALL (2)				$2,000	$5,000	$0	$0	$0	
MOWER (1)				$1,000	$2,000	$0	$0	$0	
SWEEPER (1)				$0	$5,000	$0	$0	$0	
VACTOR COMBO JET - VAC TRUCK				$25,000	$5,000	$0	$0	$0	
REPAIRS AND MAINTENANCE	$0	$18,150	$14,500	$40,000	$19,500	$0	$0	$0	$19,500
4040 BASIC ENGINEERING SERVICES	$300	$4,395	$5,000	$15,000	$5,000	$0	$0	$0	$5,000
ENGINEERING				$7,500	$8,000	$0	$0	$0	
FD CUT				$0	($11,000)	$0	$0	$0	
GRANT RESEARCH & APPLICATIONS				$2,500	$3,000	$0	$0	$0	
SW FEE - RATE CONSULTING SERVICES				$5,000	$5,000	$0	$0	$0	
4041 ENGINEERING FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	27 STORMWATER PERMIT PROGRAM	02-27-70 70 STORMWATER PERMIT PROGRAM

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4042 LEGAL FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0
4043 INSPECTION CHARGES	$0	$0	$0	$0	$0	$0	$0	$0	$0
4044 SAMPLING/TESTING	$0	$0	$0	$0	$0	$0	$0	$0	$0
4045 DIRECT PERMIT COSTS	$0	$300	$100	$315	$100	$0	$0	$0	$100
FD CUT				$0	($200)	$0	$0	$0	
SW MS4 PERMIT				$315	$300	$0	$0	$0	
4060 CONV/SCHOOL/TRAVEL	$0	$0	$900	$0	$0	$0	$0	$0	$0
FD CUT				$0	($1,000)	$0	$0	$0	
TRAINING CLASS				$0	$1,000	$0	$0	$0	
4071 DUES,SUBSCRIPTIONS, & BOOKS	$0	$0	$75	$100	$0	$0	$0	$0	$0
FD CUT				$0	($250)	$0	$0	$0	
MANUALS				$100	$250	$0	$0	$0	
SERVICES	$300	$4,695	$6,075	$15,415	$5,100	$0	$0	$0	$5,100
7030 10 YEAR LIFE ASSETS (VEHICLES)	$0	$0	$0	$0	$0	$0	$0	$0	$0
7040 5 YEAR LIFE ASSETS (EQUIPMENT)	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
8001 OPERATING TRANSFER TO FUND 01	$0	$0	$0	$0	$0	$0	$0	$0	$0
OTHERS	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 02-27-70 70 STORMWATER PERMIT PROGRAM	$300	$27,362	$42,475	$63,715	$204,794	$0	$0	$0	$204,794

PROPOSED BUDGET FY 2025

02 UTILITY FUND

90 FUND EXPENDITURES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$0	$100,000	$0	$0
1070 GROUP HEALTH INSURANCE	$20,000	$0	$0	$0
1071 OPEB OBLIGATION EXPENSE	$0	$0	$0	$0
1073 SPECIALIST REIMBURSEMENT	$0	$0	$0	$0
TOTAL PERSONNEL SERVICES	**$20,000**	**$100,000**	**$0**	**$0**
2010 UNCLAIMED PROPERTY TO STATE	$0	$0	$0	$0
TOTAL SUPPLIES	**$0**	**$0**	**$0**	**$0**
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$2,000	$1,000
TOTAL REPAIRS AND MAINTENANCE	**$0**	**$0**	**$2,000**	**$1,000**
4030 GENERAL INSURANCE	$103,985	$220,793	$250,000	$248,069
4042 LEGAL SERVICES	$33,323	$50,000	$60,253	$50,000
4046 AUDIT SERVICES	$17,200	$40,830	$23,800	$40,830
4080 EMPLOYEE ASSISTANCE PROGRAM	$0	$1,000	$0	$0
4085 SECTION 125 ADMINISTRATION	$0	$500	$0	$500
4090 CONTINGENCY	$0	$0	$0	$164,950
TOTAL SERVICES	**$154,508**	**$313,123**	**$334,053**	**$504,349**
5010 COMMUNICATIONS	$35,568	$20,356	$25,000	$15,356
5141 EQUIPMENT REPLACEMENT	$83,707	$147,125	$0	$147,125
5145 FLEET PROGRAM	$50,089	$200,000	$135,250	$200,000
5146 EXP F.17 TWDB '96 ISSUE COSTS	$0	$0	$0	$0
5147 DEBT ISSUANCE COST	$0	$0	$0	$0
TOTAL UTILITIES	**$169,363**	**$367,481**	**$160,250**	**$362,481**
7010 Contingency-Emergency	$0	$0	$0	$0
TOTAL CAPITAL	**$0**	**$0**	**$0**	**$0**
8001 OPERATING TRANSFER TO FUND 01	$0	$1,037,679	$1,037,679	$1,358,432
8016 TRANSFER TO UTIL DEBT SERVICE	$0	$0	$0	$0
8017 TRANSFER OUT-F.43	$0	$30,809	$0	$30,809
8039 TRANFER OUT TO FUND 39	$0	$0	$0	$0
8043 OPERATING TSF F.43 (DEPREC)	$0	$0	$0	$0
9005 METER REPLACEMENT RESERVE	$0	$0	$0	$0
9006 OPERATING TRNSFR TO GEN. FUND	$0	$0	$0	$0
9007 TO PLANT AND LINES RESERVE	$0	$0	$0	$0
9008 COMPENSATED ABSENCES EXPENSE	$0	$0	$0	$0
9047 TRANSFER OUT TO FUND 47	$0	$0	$0	$0
9070 TRANSF OUT-F.70	$0	$0	$0	$0
9100 SUPPL ANNUITIES	$4,228	$0	$7,399	$6,400
TOTAL OTHERS	**$4,228**	**$1,068,488**	**$1,045,078**	**$1,395,641**
TOTAL 90 FUND EXPENDITURES	**$348,099**	**$1,849,092**	**$1,541,381**	**$2,263,471**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	99 FUND EXPENDITURES	02-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
1010 SALARY	$0	$0	$100,000	$0	$0	$0	$0	$0	$0
				$0	$100,000	$0	$0	$0	
REMOVE - INSIDE A PACKAGE FOR COUNCIL APPROVAL				$0	($100,000)	$0	$0	$0	
1070 GROUP HEALTH INSURANCE	$20,000	$20,000	$0	$0	$0	$0	$0	$0	$0
1071 OPEB OBLIGATION EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1073 SPECIALIST REIMBURSEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
PERSONNEL SERVICES	$20,000	$20,000	$100,000	$0	$0	$0	$0	$0	$0
2010 UNCLAIMED PROPERTY TO STATE	$0	$0	$0	$0	$0	$0	$0	$0	$0
SUPPLIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
3030 REPAIR & MAINT--MOTOR VEHICLES	$0	$0	$0	$2,000	$1,000	$0	$0	$0	$1,000
CRESENT ELECTRIC CONSOLIDATED ELECTRICAL				$2,000	$1,000	$0	$0	$0	
REPAIRS AND MAINTENANCE	$0	$0	$0	$2,000	$1,000	$0	$0	$0	$1,000
4030 GENERAL INSURANCE	$240,911	$103,985	$220,793	$250,000	$248,069	$0	$0	$0	$248,069
AUTOMOBILE LIABILITY				$0	$45,004	$0	$0	$0	
AUTOMOBILE PHYSICAL DAMAGE				$0	$16,279	$0	$0	$0	
FLOOD FOR LIFT STATIONS				$0	$33,468	$0	$0	$0	
FY 2024 ESTIMATES.				$250,000	$0	$0	$0	$0	
GENERAL LIABILITY				$0	$6,564	$0	$0	$0	
MOBILE EQUIPMENT				$0	$2,366	$0	$0	$0	
REAL AND PERSONAL PROPERTY				$0	$11,038	$0	$0	$0	
WINDSTORM				$0	$106,074	$0	$0	$0	
WORKER'S COMP				$0	$27,276	$0	$0	$0	
4042 LEGAL SERVICES	$47,672	$33,323	$50,000	$60,253	$50,000	$0	$0	$0	$50,000
OUTSIDE LEGAL SERVICES- LLOYD G.				$60,253	$50,000	$0	$0	$0	
4046 AUDIT SERVICES	$26,190	$17,200	$40,830	$23,800	$40,830	$0	$0	$0	$40,830

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	99 FUND EXPENDITURES	02-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
				$23,800	$0	$0	$0	$0	
ANNUAL AUDIT				$0	$30,830	$0	$0	$0	
SINGLE AUDIT				$0	$10,000	$0	$0	$0	
4080 EMPLOYEE ASSISTANCE PROGRAM	$0	$0	$1,000	$0	$0	$0	$0	$0	$0
DEER OAKS				$0	$1,000	$0	$0	$0	
FD CUT				$0	($1,000)	$0	$0	$0	
4085 SECTION 125 ADMINISTRATION	$0	$0	$500	$0	$500	$0	$0	$0	$500
PREMIER SOLUTIONS				$0	$500	$0	$0	$0	
4090 CONTINGENCY	$0	$0	$0	$0	$164,950	$0	$0	$0	$164,950
				$0	$164,950	$0	$0	$0	
GRANT MATCHES FOR THE CITY PORTION OF THE AWARDED GRANTS				$0	$0	$0	$0	$0	
TX DEPT OF EMERGENCY MGMT SW MANAGEMENT PLAN STORMWATER $89,950.00 TXCDBG-TDA WISTERIA STORMWATER PROJECT SORMWATER $75,000.00				$0	$0	$0	$0	$0	
SERVICES	$314,773	$154,508	$313,123	$334,053	$504,349	$0	$0	$0	$504,349
5010 COMMUNICATIONS	$17,593	$35,568	$20,356	$25,000	$15,356	$0	$0	$0	$15,356

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	99 FUND EXPENDITURES	02-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
ATT LONG DISTANCE				$0	$1,200	$0	$0	$0	
ATT PHONE LINES FOR TP WONDERWARE SOFTWARE 3 LINES				$0	$1,440	$0	$0	$0	
DESK PHONES (COMCAST) TP-3 PW-5				$0	$4,080	$0	$0	$0	
FD CUT				$0	($5,000)	$0	$0	$0	
FY 2024 ESTIMATES.				$25,000	$0	$0	$0	$0	
PW INTERNET				$0	$1,800	$0	$0	$0	
RING CENTRAL FAX TO EMAIL UB				$0	$300	$0	$0	$0	
SOCIAL MEDIA ARCHIVE				$0	$796	$0	$0	$0	
T-MOBIL CELL PHONES/AIR CARDS				$0	$6,000	$0	$0	$0	
TREATMENT PLANT INTERNET				$0	$1,800	$0	$0	$0	
VERIZON WIRELESS (4 TABLETS)				$0	$1,920	$0	$0	$0	
VERIZON WIRELESS 2 SIMS FOR WATER METERS				$0	$1,020	$0	$0	$0	
5141 EQUIPMENT REPLACEMENT	$0	$83,707	$147,125	$0	$147,125	$0	$0	$0	$147,125
FLEET IN UTILITY				$0	$147,125	$0	$0	$0	
5145 FLEET PROGRAM	$102,324	$50,089	$200,000	$135,250	$200,000	$0	$0	$0	$200,000
EXPENSE SERIES '93 ISSUE COSTS				$135,250	$200,000	$0	$0	$0	
5146 EXP F.17 TWDB '96 ISSUE COSTS	$0	$0	$0	$0	$0	$0	$0	$0	$0
5147 DEBT ISSUANCE COST	$0	$0	$0	$0	$0	$0	$0	$0	$0
UTILITIES	$119,916	$169,363	$367,481	$160,250	$362,481	$0	$0	$0	$362,481
7010 CONTINGENCY-EMERGENCY	$0	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
8001 OPERATING TRANSFER TO FUND 01	$0	$0	$1,037,679	$1,037,679	$1,358,432	$0	$0	$0	$1,358,432
40% OF FINANCE, HR, IT, CM, AND CITY CLERK DEPTS. 5% OF WATER REVENUES.				$1,037,679	$1,358,432	$0	$0	$0	
8016 TRANSFER TO UTIL DEBT SERVICE	$0	$0	$0	$0	$0	$0	$0	$0	$0
8017 TRANSFER OUT-F.43	$0	$0	$30,809	$0	$30,809	$0	$0	$0	$30,809
2016D				$0	$30,809	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	99 FUND EXPENDITURES	02-99-90 90 FUND EXPENDITURES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
8039 TRANFER OUT TO FUND 39	$0	$0	$0	$0	$0	$0	$0	$0	$0
8043 OPERATING TSF F.43 (DEPREC)	$0	$0	$0	$0	$0	$0	$0	$0	$0
9005 METER REPLACEMENT RESERVE	$0	$0	$0	$0	$0	$0	$0	$0	$0
9006 OPERATING TRNSFR TO GEN. FUND	$0	$0	$0	$0	$0	$0	$0	$0	$0
9007 TO PLANT AND LINES RESERVE	$0	$0	$0	$0	$0	$0	$0	$0	$0
9008 COMPENSATED ABSENCES EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0
9047 TRANSFER OUT TO FUND 47	$0	$0	$0	$0	$0	$0	$0	$0	$0
9070 TRANSF OUT-F.70	$0	$0	$0	$0	$0	$0	$0	$0	$0
9100 SUPPL ANNUITIES	$0	$4,228	$0	$7,399	$6,400	$0	$0	$0	$6,400
				$7,399	$6,400	$0	$0	$0	
OTHERS	$0	$4,228	$1,068,488	$1,045,078	$1,395,641	$0	$0	$0	$1,395,641
TOTAL 02-99-90 90 FUND EXPENDITURES	$454,690	$348,099	$1,849,092	$1,541,381	$2,263,471	$0	$0	$0	$2,263,471

PROPOSED BUDGET FY 2025

02 UTILITY FUND

50 DEBT SERVICE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
20 AMR INTEREST - GEN. FUND LOAN	$0	$0	$0	$0
30 AMR INTEREST - EQUIP REPL LOAN	$0	$0	$0	$0
50 INTEREST BONDS 1980 SERIES	$0	$0	$0	$0
60 AGENT FEES-G.C.W.A.	$0	$0	$0	$0
120 CAPITAL LEASE PAYMENTS	$0	$20,297	$19,671	$20,297
121 CAPITAL LEASE PAYMENTS INT	$0	$8,932	$9,567	$8,932
130 INT EXPENSE-2011 REFUNDING	$0	$0	$0	$0
131 PRINCIPAL 2011 REFUNDING	$0	$0	$0	$0
132 PRINCIPAL 2016 CO	$0	$0	$0	$0
133 INTEREST 2016 CO	$0	$0	$0	$0
136 AMORTIZATION EXPENSE	$0	$4,154	$0	$4,154
137 BONDS ISSUANCE COST	$0	$0	$0	$0
138 PRINCIPAL 2018 KO - AMI	$0	$0	$0	$0
139 INTEREST 2018 KO - AMI	$0	$0	$0	$0
140 2018 CO AGENT FEES	$400	$0	$0	$0
141 2018 CO PRIN	$0	$0	$0	$0
142 2018 CO INT	$0	$0	$0	$0
143 2020 CO PRIN	$0	$0	$0	$0
144 2020 CO INT	$0	$0	$0	$0
145 2020 CONTRACTUAL OBLIG INT	$0	$0	$0	$0
200 1998 $4.6MM TWDB -- INTEREST	$0	$0	$0	$0
210 1998 TWDB BANK AGENT FEES	$0	$0	$0	$0
TOTAL #N/A	**$400**	**$33,383**	**$29,238**	**$33,383**
9005 BONDS COST OF ISSUANCE	$0	$0	$0	$0
TOTAL OTHERS	**$0**	**$0**	**$0**	**$0**
TOTAL 50 DEBT SERVICE	**$400**	**$33,383**	**$29,238**	**$33,383**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	25 DEBT SERVICE	02-25-50 50 DEBT SERVICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
120 CAPITAL LEASE PAYMENTS	($16,871)	$0	$20,297	$19,671	$20,297	$0	$0	$0	$20,297
2019 LP AT .27095				$19,671	$20,297	$0	$0	$0	
121 CAPITAL LEASE PAYMENTS INT	$0	$0	$8,932	$9,567	$8,932	$0	$0	$0	$8,932
2019 LP AT .27095				$9,567	$8,932	$0	$0	$0	
130 INT EXPENSE-2011 REFUNDING	$0	$0	$0	$0	$0	$0	$0	$0	$0
131 PRINCIPAL 2011 REFUNDING	$0	$0	$0	$0	$0	$0	$0	$0	$0
132 PRINCIPAL 2016 CO	$122,400	$0	$0	$0	$0	$0	$0	$0	$0
133 INTEREST 2016 CO	$62,525	$0	$0	$0	$0	$0	$0	$0	$0
136 AMORTIZATION EXPENSE	$0	$0	$4,154	$0	$4,154	$0	$0	$0	$4,154
AMORTIZATION EXPENSE				$0	$4,154	$0	$0	$0	
137 BONDS ISSUANCE COST	$0	$0	$0	$0	$0	$0	$0	$0	$0
138 PRINCIPAL 2018 KO - AMI	$0	$0	$0	$0	$0	$0	$0	$0	$0
139 INTEREST 2018 KO - AMI	$0	$0	$0	$0	$0	$0	$0	$0	$0
140 2018 CO AGENT FEES	($400)	$400	$0	$0	$0	$0	$0	$0	$0
141 2018 CO PRIN	$0	$0	$0	$0	$0	$0	$0	$0	$0
142 2018 CO INT	$0	$0	$0	$0	$0	$0	$0	$0	$0
NTEREST (1/3)				$0	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
PER SB2 SHIFT UTILITY DEBTS TO GOVERNMENTAL				$0	$0	$0	$0	$0	
143 2020 CO PRIN	$0	$0	$0	$0	$0	$0	$0	$0	$0
144 2020 CO INT	$0	$0	$0	$0	$0	$0	$0	$0	$0

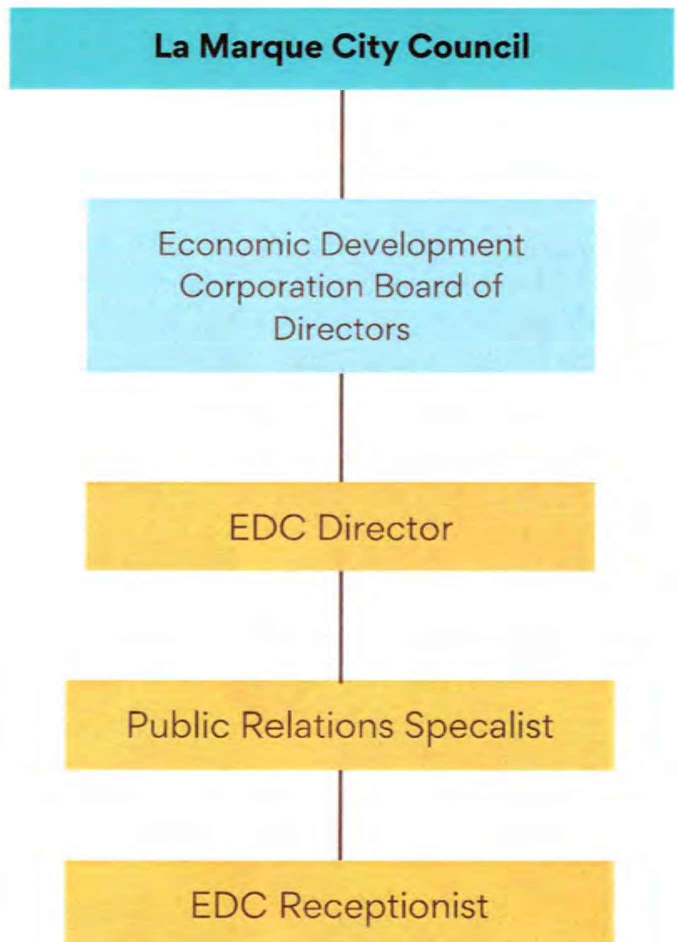
CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
02 UTILITY FUND	25 DEBT SERVICE	02-25-50 50 DEBT SERVICE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
145 2020 CONTRACTUAL OBLIG INT	$0	$0	$0	$0	$0	$0	$0	$0	$0
20 AMR INTEREST - GEN. FUND LOAN	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
200 1998 $4.6MM TWDB -- INTEREST	$0	$0	$0	$0	$0	$0	$0	$0	$0
210 1998 TWDB BANK AGENT FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0
30 AMR INTEREST - EQUIP REPL LOAN	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
50 INTEREST BONDS 1980 SERIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
60 AGENT FEES-G.C.W.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
#N/A	$167,653	$400	$33,383	$29,238	$33,383	$0	$0	$0	$33,383
9005 BONDS COST OF ISSUANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
OTHERS	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 02-25-50 50 DEBT SERVICE	$167,653	$400	$33,383	$29,238	$33,383	$0	$0	$0	$33,383

EDC Proposed Organizational Chart 2024-2025



LA MARQUE
GATEWAY TO THE GULF

PROPOSED BUDGET FY 2025

19 E.D.C. - GEN'L. OPERATING FUND

10 LEDC ADMINISTRATION

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1010 SALARY	$221,510	$238,771	$231,817	$245,934
1020 LONGEVITY	$1,254	$1,398	$1,254	$1,670
1021 BONUS	$0	$0	$0	$0
1036 PHONE STIPEND	$0	$0	$0	$0
1040 OVERTIME	$0	$0	$0	$0
1060 PAYROLL TAXES	$19,126	$22,909	$38,576	$21,600
1065 RETIREMENT (TMRS)	$35,217	$38,992	$71,008	$44,061
1066 PENSION EXPENSE	$0	$0	$0	$0
1070 GROUP HEALTH INSURANCE	$20,260	$21,991	$20,943	$23,092
1075 WORKERS COMPENSATION	$605	$625	$625	$625
TOTAL PERSONNEL SERVICES	**$297,973**	**$324,686**	**$364,223**	**$336,982**
2010 OPERATING SUPPLIES	$0	$0	$0	$8,000
2031 CAR ALLOWANCE	$22,143	$24,000	$24,000	$24,000
TOTAL SUPPLIES	**$22,143**	**$24,000**	**$24,000**	**$32,000**
TOTAL 10 LEDC ADMINISTRATION	**$320,116**	**$348,686**	**$388,223**	**$368,982**

PROPOSED BUDGET FY 2025

19 E.D.C. - GEN'L. OPERATING FUND

00 GENERAL AND ADMINISTRATIVE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
1060 PAYROLL TAXES	$0	$0	$0	$0
TOTAL PERSONNEL SERVICES	**$0**	**$0**	**$0**	**$0**
2010 OPERATING SUPPLIES	$2,990	$8,000	$7,000	$8,000
2019 POSTAGE	$10,073	$10,000	$5,000	$20,000
2031 CAR ALLOWANCE	$0	$24,000	$24,000	$24,000
2032 RENTALS	$176	$5,000	$0	$5,000
2040 UNIFORMS, MAINT & SAFETY GEAR	$0	$500	$0	$500
2060 SMALL TOOLS	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$4,270	$5,400	$0	$5,400
TOTAL SUPPLIES	**$17,509**	**$52,900**	**$36,000**	**$62,900**
3010 REPAIR & MAINT -- FACILITIES	$325,584	$500,000	$0	$250,000
3020 Mowing/Landscaping/Maintenance	$26,582	$50,000	$0	$40,000
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0
TOTAL REPAIRS AND MAINTENANCE	**$352,165**	**$550,000**	**$0**	**$290,000**
4030 GENERAL INSURANCE	$0	$28,000	$0	$28,000
4040 PROFESSIONAL FEES	$136,798	$125,000	$0	$125,000
4043 EXECUTIVE DIRECTOR	$0	$0	$0	$0
4050 ADVERTISING & PROMOTIONAL	$114,997	$140,000	$0	$150,000
4051 ACCOUNTING SERVICES	$0	$70,000	$0	$70,000
4052 CLERICAL SERVICES	$0	$10,000	$0	$10,000
4053 CITY PUBLIC RELATIONS	$0	$50,000	$0	$0
4060 TRAVEL - EDUCATION & TRAINING	$27,242	$20,000	$0	$25,000
4071 DUES, MEMBERSHIPS, & SUBSCRIPT	$5,016	$8,000	$0	$20,000
TOTAL SERVICES	**$284,052**	**$451,000**	**$0**	**$428,000**
5010 COMMUNICATIONS	$902	$2,000	$0	$1,500
5020 UTILITIES	$6,209	$4,000	$4,000	$7,000
5021 EDC PROPERTY UTILITIES	$0	$4,200	$3,000	$11,500
TOTAL UTILITIES	**$7,111**	**$10,200**	**$7,000**	**$20,000**
6000 GRANTS	$11,900	$150,000	$0	$300,000
6001 PUBLIC IMPROVEMENTS	$305,329	$50,000	$0	$50,000
6002 LAND IMPROVEMENTS	$0	$150,000	$0	$150,000
6020 REVITALIZATION PROJ	$0	$0	$0	$0
6020-401LAU REVITALIZATION PROJ	$0	$0	$0	$0
6020-EREVIT-06 REVIT PROJ-LAND	$0	$0	$0	$0
6020-EREVIT-08 REVIT PROJ-R & M	$0	$0	$0	$0
6020-EREVIT-80 REVIT PROJ-GRANTS	$0	$0	$0	$0
7000 SALES TAX REIMBURSEMENT	$0	$0	$0	$0
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$50,000	$0	$10,000
7040 EQUIPMENT	$0	$0	$0	$0

PROPOSED BUDGET FY 2025

19 E.D.C. - GEN'L. OPERATING FUND

00 GENERAL AND ADMINISTRATIVE

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
7050 FM 1764 Sewer Project	$0	$0	$0	$0
7051 BLIGHT REDUCTION PILOT PROG	$0	$0	$50,000	$0
7070 LAND	$0	$150,000	$0	$311,245
TOTAL CAPITAL	**$317,229**	**$550,000**	**$50,000**	**$821,245**
8000 OPERATING TRNSFR TO TCB DEBT	$0	$0	$0	$0
9001 OPERATING TRANSFER OUT	$0	$0	$0	$0
9065 TRANSFER OUT-CIP	$0	$0	$0	$0
TOTAL OTHERS	**$0**	**$0**	**$0**	**$0**
3205 1/2 CENT SALES TAX	($1,826,333)	($1,500,000)	$0	($1,500,000)
3210 INSIDE LM ADS	$0	$0	$0	$0
3508 MISCELLANEOUS INCOME	$0	($217,286)	$0	$0
3605 INTEREST EARNINGS	($263,290)	($220,000)	$0	($300,000)
3606 INTEREST-REVITALIZATION	($173,817)	($50,000)	($71,801)	($50,000)
3615 SALE OF ASSETS	($135,516)	$0	$0	$0
3807 MISC. DONATIONS RECEIVED	$0	$0	$0	$0
4020 REVITALZTN-ASSETS EXCHANGE	($35,343)	$0	$0	$0
4021 REVITALZTN-RENTAL	($28,024)	($36,000)	($32,524)	($30,000)
4022 REVITALIZATION-ROW PERMITS	$0	$0	$0	$0
8500 TRANSFER IN FROM CITY	$0	$0	$0	$0
TOTAL REVENUE	**($2,462,322)**	**($2,023,286)**	**($104,325)**	**($1,880,000)**
TOTAL 00 GENERAL AND ADMINISTRATIVE	**$3,440,388**	**$3,637,386**	**$197,325**	**$3,502,145**

PROPOSED BUDGET FY 2025

19 E.D.C. - GEN'L. OPERATING FUND

80

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
3010 REPAIR & MAINT -- FACILITIES	$0	$0	$0	$0
3020 MOWING/LANDSCAPING/MAINT	$0	$0	$0	$10,000
TOTAL REPAIRS AND MAINTENANCE	**$0**	**$0**	**$0**	**$10,000**
4040 PROFESSIONAL FEES	$0	$0	$0	$0
4050 ADVERTISING & PROMOTIONAL	$0	$0	$0	$0
4060 TRAVEL EXPENSES	$0	$0	$0	$0
TOTAL SERVICES	**$0**	**$0**	**$0**	**$0**
6000 GRANTS	$0	$0	$0	$25,000
6001 STRUCTURE DEVELOPMENT	$997,215	$0	$0	$0
6001-REVIST COUNTY ST PROJ REVITALIZATION	$0	$0	$997,216	$0
6002-DWTWBN DOWNTOWN BEAUTIFICATION	$0	$298,579	$150,000	$100,000
7051 BLIGHT REDUCTION PILOT PROG	$0	$0	$0	$0
7070 LAND	$0	$50,000	$10,000	$25,000
TOTAL CAPITAL	**$997,215**	**$348,579**	**$1,157,216**	**$150,000**
TOTAL 80	**$997,215**	**$348,579**	**$1,157,216**	**$160,000**

PROPOSED BUDGET FY 2025

19 E.D.C. - GEN'L. OPERATING FUND

03 TAX SERVICES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 PROPOSED
4040 PROF SERV-TAX	$15	$0	$0	$2,500
TOTAL SERVICES	**$15**	**$0**	**$0**	**$2,500**
TOTAL 03 TAX SERVICES	**$15**	**$0**	**$0**	**$2,500**

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
19 E.D.C. - GEN'L. OPERATING FUND	00 REVENUES	19-00-00 00 GENERAL AND ADMINISTRATIVE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
3205 1/2 CENT SALES TAX	$1,726,978	$1,826,333	$1,500,000	$0	$1,500,000	$0	$0	$0	$1,500,000
				$0	$1,500,000	$0	$0	$0	
3210 INSIDE LM ADS	$0	$0	$0	$0	$0	$0	$0	$0	$0
3508 MISCELLANEOUS INCOME	$0	$0	$217,286	$0	$0	$0	$0	$0	$0
3605 INTEREST EARNINGS	$42,084	$263,290	$220,000	$0	$300,000	$0	$0	$0	$300,000
				$0	$300,000	$0	$0	$0	
3606 INTEREST-REVITALIZATION	$12,476	$173,817	$50,000	$71,801	$50,000	$0	$0	$0	$50,000
				$71,801	$50,000	$0	$0	$0	
3615 SALE OF ASSETS	$367,293	$135,516	$0	$0	$0	$0	$0	$0	$0
3807 MISC. DONATIONS RECEIVED	$0	$0	$0	$0	$0	$0	$0	$0	$0
4020 REVITALZTN-ASSETS EXCHANGE	$0	$35,343	$0	$0	$0	$0	$0	$0	$0
4021 REVITALZTN-RENTAL	$25,500	$28,024	$36,000	$32,524	$30,000	$0	$0	$0	$30,000
FY 2023 ESTIMATES AND FY 2024 BUDGET				$32,524	$30,000	$0	$0	$0	
4022 REVITALIZATION-ROW PERMITS	$0	$0	$0	$0	$0	$0	$0	$0	$0
8500 TRANSFER IN FROM CITY	$0	$0	$0	$0	$0	$0	$0	$0	$0
REVENUE	$2,174,331	$2,462,322	$2,023,286	$104,325	$1,880,000	$0	$0	$0	$1,880,000
1060 PAYROLL TAXES	$0	$0	$0	$0	$0	$0	$0	$0	$0
				$0	$21,600	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	($21,600)	$0	$0	$0	
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010 OPERATING SUPPLIES	$9,926	$2,990	$8,000	$7,000	$8,000	$0	$0	$0	$8,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
19 E.D.C. - GEN'L. OPERATING FUND	00 REVENUES	19-00-00 00 GENERAL AND ADMINISTRATIVE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
FY 2023 ESTIMATES				$7,000	$0	$0	$0	$0	
INK, TONER, PAPER				$0	$3,000	$0	$0	$0	
KITCHEN SUPPLIES				$0	$1,000	$0	$0	$0	
MISC OFFICE SUPPLIES: PENS, HIGHLIGHTERS, BINDERS, ETC.				$0	$3,000	$0	$0	$0	
RESTROOM SUPPLIES				$0	$1,000	$0	$0	$0	
2019 POSTAGE	$6,773	$10,073	$10,000	$5,000	$20,000	$0	$0	$0	$20,000
INSIDE LA MARQUE ($2275 LATEST ISSUE; $9100 FOUR ISSUES)				$5,000	$20,000	$0	$0	$0	
2031 CAR ALLOWANCE	$0	$0	$24,000	$24,000	$24,000	$0	$0	$0	$24,000
				$24,000	$24,000	$0	$0	$0	
2032 RENTALS	$132	$176	$5,000	$0	$5,000	$0	$0	$0	$5,000
1/2 OF COPIER AT THE EDC BUILDING; MAY UPGRADE TO COLOR				$0	$5,000	$0	$0	$0	
2040 UNIFORMS, MAINT & SAFETY GEAR	$593	$0	$500	$0	$500	$0	$0	$0	$500
LOGO SHIRTS				$0	$500	$0	$0	$0	
2060 SMALL TOOLS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2070 JANITORIAL SUPPLIES & MAINT.	$7,527	$4,270	$5,400	$0	$5,400	$0	$0	$0	$5,400
JANITORIAL SERVICES - 1130 1ST STREET				$0	$5,400	$0	$0	$0	
SUPPLIES	$24,952	$17,509	$52,900	$36,000	$62,900	$0	$0	$0	$62,900
3010 REPAIR & MAINT -- FACILITIES	$2,625	$325,584	$500,000	$0	$250,000	$0	$0	$0	$250,000
401, 405, 418 LAUREL AND 1130 1ST STREET - 2 EXTERIOR REMODELS/REPAIR/MAINTENANCE AS NEEDED				$0	$250,000	$0	$0	$0	
3020 MOWING/LANDSCAPING/MAINTENANCE	$18,708	$26,582	$50,000	$0	$40,000	$0	$0	$0	$40,000
ROUTINE MOWING OF EDC OWNED PROPERTIES, PRICE MAY INCREASE DUE TO NEW BULB OUT AREAS, LANDSCAPING OF NEW STREET SCAPING				$0	$40,000	$0	$0	$0	
3040 REPAIR & MAINT--EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
REPAIRS AND MAINTENANCE	$21,333	$352,165	$550,000	$0	$290,000	$0	$0	$0	$290,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
19 E.D.C. - GEN'L. OPERATING FUND	00 REVENUES	19-00-00 00 GENERAL AND ADMINISTRATIVE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4030 GENERAL INSURANCE	$0	$0	$28,000	$0	$28,000	$0	$0	$0	$28,000
INPUT BY FINANCE DIRECTOR BUT INCLUDES WINDSTORM FOR 401/418 LAUREL & 1130 1ST STREET - GENERAL PROP INS 1130 1ST, 401, 418 LAUREL - 210 HIGHWAY 3				$0	$28,000	$0	$0	$0	
4040 PROFESSIONAL FEES	$105,766	$136,798	$125,000	$0	$125,000	$0	$0	$0	$125,000
RETAIL STRATEGIES - $35K - MISC. PROF. FEES, ENGINEERING, ATTORNEY FEES, STRATEGIC PLAN $40,000				$0	$125,000	$0	$0	$0	
4043 EXECUTIVE DIRECTOR	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4050 ADVERTISING & PROMOTIONAL	$103,721	$114,997	$140,000	$0	$150,000	$0	$0	$0	$150,000
INSIDE LA MARQUE, DIGITAL ADS, TELEVISION COMMERCIALS, PRINT ADS, PROMO ITEMS, SOCIAL MEDIA, COMMUNITY ENGAGEMENT, RADIO SPOTS, BILLBOARDS				$0	$150,000	$0	$0	$0	
4051 ACCOUNTING SERVICES	$0	$0	$70,000	$0	$70,000	$0	$0	$0	$70,000
EDC SUPPORTED CITY POSITION				$0	$70,000	$0	$0	$0	
4052 CLERICAL SERVICES	$0	$0	$10,000	$0	$10,000	$0	$0	$0	$10,000
EDC SUPPORTED CITY POSITION				$0	$10,000	$0	$0	$0	
4053 CITY PUBLIC RELATIONS	$0	$0	$50,000	$0	$0	$0	$0	$0	$0
4060 TRAVEL - EDUCATION & TRAINING	$15,347	$27,242	$20,000	$0	$25,000	$0	$0	$0	$25,000
ICSC, TEDC CONFERENCE, BUSINESS RECRUITMENT, TCLM CHAMBER EVENTS				$0	$25,000	$0	$0	$0	
4071 DUES, MEMBERSHIPS, & SUBSCRIPT	$3,439	$5,016	$8,000	$0	$20,000	$0	$0	$0	$20,000
CIVIC ENGAGEMENT, GREATER HOUSTON PARTNERSHIP, TEDC, TX DOWNTOWN ASSOCIATION, GALV NEWS, ICSC, MISC. MEMBERSHIPS AS NEEDED				$0	$20,000	$0	$0	$0	
SERVICES	$228,274	$284,052	$451,000	$0	$428,000	$0	$0	$0	$428,000
5010 COMMUNICATIONS	$424	$902	$2,000	$0	$1,500	$0	$0	$0	$1,500
CELL PHONES				$0	$1,500	$0	$0	$0	
5020 UTILITIES	$2,754	$6,209	$4,000	$4,000	$7,000	$0	$0	$0	$7,000
ELECTRICITY WATER GAS				$4,000	$7,000	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
19 E.D.C. - GEN'L. OPERATING FUND	00 REVENUES	19-00-00 00 GENERAL AND ADMINISTRATIVE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
5021 EDC PROPERTY UTILITIES	$902	$0	$4,200	$3,000	$11,500	$0	$0	$0	$11,500
				$3,000	$11,500	$0	$0	$0	
UTILITIES	$4,080	$7,111	$10,200	$7,000	$20,000	$0	$0	$0	$20,000
6000 GRANTS	$65,000	$11,900	$150,000	$0	$300,000	$0	$0	$0	$300,000
				$0	$300,000	$0	$0	$0	
6001 PUBLIC IMPROVEMENTS	$221,214	$305,329	$50,000	$0	$50,000	$0	$0	$0	$50,000
1ST & LAUREL				$0	$50,000	$0	$0	$0	
6002 LAND IMPROVEMENTS	$0	$0	$150,000	$0	$150,000	$0	$0	$0	$150,000
BUDGET - BASE CORRECTIONS				$0	$150,000	$0	$0	$0	
6020 REVITALIZATION PROJ	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
6020-401LAU REVITALIZATION PROJ	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
6020-EREVIT-06 REVIT PROJ-LAND	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
6020-EREVIT-08 REVIT PROJ-R & M	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
6020-EREVIT-80 REVIT PROJ-GRANTS	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
7000 SALES TAX REIMBURSEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
7020 BUILDINGS, FURNITURE & FIXTURE	$0	$0	$50,000	$0	$10,000	$0	$0	$0	$10,000
1130 1ST STREET				$0	$10,000	$0	$0	$0	
7040 EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
7050 FM 1764 SEWER PROJECT	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
7051 BLIGHT REDUCTION PILOT PROG	$0	$0	$0	$50,000	$0	$0	$0	$0	$0
				$50,000	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
7070 LAND	$32,247	$0	$150,000	$0	$311,245	$0	$0	$0	$311,245

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
19 E.D.C. - GEN'L. OPERATING FUND	00 REVENUES	19-00-00 00 GENERAL AND ADMINISTRATIVE

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
				$0	$311,245	$0	$0	$0	
CAPITAL	$318,462	$317,229	$550,000	$50,000	$821,245	$0	$0	$0	$821,245
8000 OPERATING TRNSFR TO TCB DEBT	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
9001 OPERATING TRANSFER OUT	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
9065 TRANSFER OUT-CIP	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
OTHERS	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL 19-00-00 00 GENERAL AND ADMINISTRATIVE	$2,771,432	$3,440,388	$3,637,386	$197,325	$3,502,145	$0	$0	$0	$3,502,145

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
19 E.D.C. - GEN'L. OPERATING FUND	18 REVITALIZATION	19-18-80 80

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
3010 REPAIR & MAINT -- FACILITIES	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
3020 MOWING/LANDSCAPING/MAINT	$0	$0	$0	$0	$10,000	$0	$0	$0	$10,000
BUDGET - BASE CORRECTIONS				$0	($10,000)	$0	$0	$0	
FD ADDITION				$0	$10,000	$0	$0	$0	
THIS IS INCLUDED FOR FLEXIBILITY/ENTERED AGREEMENT WITH KLMBC				$0	$10,000	$0	$0	$0	
REPAIRS AND MAINTENANCE	$0	$0	$0	$0	$10,000	$0	$0	$0	$10,000
4040 PROFESSIONAL FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4050 ADVERTISING & PROMOTIONAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
4060 TRAVEL EXPENSES	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
6000 GRANTS	$0	$0	$0	$0	$25,000	$0	$0	$0	$25,000
BUDGET - BASE CORRECTIONS				$0	($25,000)	$0	$0	$0	
FD ADDITION				$0	$25,000	$0	$0	$0	
POTENTIAL MURAL GRANT, ETC.				$0	$25,000	$0	$0	$0	
6001 STRUCTURE DEVELOPMENT	$0	$997,215	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
6001-REVIST COUNTY ST PROJ REVITALIZATION	$0	$0	$0	$997,216	$0	$0	$0	$0	$0
				$997,216	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	
6002-DWTWBN DOWNTOWN BEAUTIFICATION	$0	$0	$298,579	$150,000	$100,000	$0	$0	$0	$100,000
				$150,000	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$198,579	$0	$0	$0	
EXAMPLES: FENCING, PUBLIC ART, PARKING				$0	$100,000	$0	$0	$0	
FD CUT				$0	($198,579)	$0	$0	$0	
7051 BLIGHT REDUCTION PILOT PROG	$0	$0	$0	$0	$0	$0	$0	$0	$0
BUDGET - BASE CORRECTIONS				$0	$0	$0	$0	$0	

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
19 E.D.C. - GEN'L. OPERATING FUND	18 REVITALIZATION	19-18-80 80

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
7070 LAND	$0	$0	$50,000	$10,000	$25,000	$0	$0	$0	$25,000
				$10,000	$0	$0	$0	$0	
BUDGET - BASE CORRECTIONS				$0	$25,000	$0	$0	$0	
CAPITAL	$0	$997,215	$348,579	$1,157,216	$150,000	$0	$0	$0	$150,000
TOTAL 19-18-80 80	$0	$997,215	$348,579	$1,157,216	$160,000	$0	$0	$0	$160,000

CITY OF LA MARQUE

FUND	DEPARTMENT	DIVISION
19 E.D.C. - GEN'L. OPERATING FUND	00 REVENUES	19-00-03 03 TAX SERVICES

LINE ITEM DETAILS

LINE ITEMS	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 ESTIMATE	FY 2025 BASE	FY 2025 PACKAGES	FY 2025 DEPT REVIEW	FY 2025 ADMIN REVIEW	FY 2025 CM PROPOSED
4040 PROF SERV-TAX	$47	$15	$0	$0	$2,500	$0	$0	$0	$2,500
INPUT BY FINANCE DIRECTOR-REACHED OUT TO CHERYL JOHNSON				$0	$2,500	$0	$0	$0	
SERVICES	$47	$15	$0	$0	$2,500	$0	$0	$0	$2,500
TOTAL 19-00-03 03 TAX SERVICES	$47	$15	$0	$0	$2,500	$0	$0	$0	$2,500

August 15, 2024

Honorable Mayor Keith Bell
Honorable Mayor Pro-Tem Joe Compian
Honorable Councilmember Kimberley Yancy
Honorable Councilmember Joseph Lowry
Honorable Councilmember James Ross
Residents and business community of La Marque

Ref. CO Bonds Allocation Update for FY 25 Budget Presentation

Dear Mayor, Mayor Pro-Tem, Councilmembers, Commissioners, and Residents:

- La Marque has bonds with balances for 2007, 2016, 2018, & 2020 for projects.
- From day one, with so many Capital Improvements being managed through bonds, grants, and regular funds, it was stated that the allocation table would have to be a living document that may require it being brought up regularly for additional review and ratification.
- At the end of FY23 on August 24th, 2023, Council was brought the first proposed distribution of Uncommitted Bond Balances after confirming balances with Bond Counsel
- On September 11th, 2023, the sheet was brought back to Council for review with the proposed edits stemming from previous meeting via Ordinance # 2023-11.
- After realizing some cost savings and funding to cover some of the smaller and more time sensitive projects due to the strengthening of the Utility Fund, administration was able to propose an updated sheet with re-allocated for Council consideration on March 11, 2024.
- After yet more project completion of projects and due to new project proposals and needs, on July 15th, 2024, two new projects were brought for Council consideration and ratification in the form of a possible grant match for the Spline Project and the Westwood Stormwater Improvements.
- To date, no other recommendations have been made to offer any changes to this sheet but if projects runs over, changes orders, or other cost savings through efficiency or grant funding.

Respectfully Submitted,

Cesar Garcia
City Manager

City Bonds - Uncommitted Balances

Debt & Purpose	Uncommitted
2007 CO - Utility System	$ 402,090.00
2016 CO - Utility Infrastructure, SSO, WWTP	$ 555,318.00
2018 CO - Mun. & Public Safety Bldg Upgrades	$ 750,000.00
2020 CO - WWTP	$ 2,690,934.00

Total $ 4,398,342.00

Suggested Distribution of Uncommitted Bond Balances

	Estimated	Estimated	Designated CO Source					
Pending Expenditures/Encumberances	Amount	Due Date	2007	2016	2018	2020	Total	Balance
GLO Match for WWTP	$ 402,000.00	FY 26				$ 402,000.00	$ 402,000.00	$ -
GLO Match for Lift Stations	$ 82,800.00	FY 25				$ 82,800.00	$ 82,800.00	$ -
GLO Match for Manholes	$ 75,000.00	FY 24				$ 75,000.00	$ 75,000.00	$ -
Merry Melody/Westlawn Project Overage	$ 460,976.22	FY 24				$ 460,976.22	$ 460,976.22	$ -
WWTP Bar Screen	$ 1,486,375.00	FY 24				$ 1,486,375.00	$ 1,486,375.00	$ -
Main Street Sanitary Sewer	$ 225,800.00	FY 24		$ 225,800.00			$ 225,800.00	$ -
Westward Stormwater Improvements	$ 264,228.00	FY 24		$ 264,228.00			$ 264,228.00	$ -
Orange & Prune Waterline	$ 35,000.00	FY 23	$ 35,000.00				$ 35,000.00	$ -
Maple & Cedar Sewerline	$ 55,000.00	FY 23	$ 55,000.00				$ 55,000.00	$ -
Main Street Waterline Project	$ 910,000.00	FY 24	$ 312,090.00	$ 15,290.00			$ 327,380.00	$ 582,620.00 *
Municipal Building Upgrades	$ 300,000.00	FY 24			$ 300,000.00		$ 300,000.00	$ -
Police Department Upgrades	$ 500,000.00	FY 24		$ 50,000.00	$ 450,000.00		$ 500,000.00	$ -
GCWA Shannon Project Share	$ 183,782.78	FY 23				$ 183,782.78	$ 183,782.78	$ -
TOTALS	$ 4,980,962.00		$ 402,090.00	$ 555,318.00	$ 750,000.00	$ 2,690,934.00	$ 4,398,342.00	$ 582,620.00

* = Need other source of funding. Possible ARPA Expense pending approval at time of allocation after approval of updated CIP scheduled for presentation in Q4 of 2023

AUG 2 8 REC'D
2023

City Bonds - Uncommitted Balances

Debt & Purpose	Uncommitted
2007 CO - Utility System	$ 402,090.00
2016 CO - Utility Infrastructure, SSO, WWTP	$ 555,318.00
2018 CO - Mun. & Public Safety Bldg Upgrades	$ 750,000.00
2020 CO - WWTP	$ 2,690,934.00
Total	$ 4,398,342.00

Suggested Distribution of Uncommitted Bond Balances

	Estimated	Estimated	Designated CO Source						
Pending Expenditures/Encumberances	Amount	Due Date	2007	2016	2018	2020	Total	Balance	
GLO Match for WWTP	$ 402,000.00	FY 26					$ -	$ 402,000.00	*
GLO Match for Lift Stations	$ 82,800.00	FY 25					$ -	$ 82,800.00	*
GLO Match for Manholes	$ 75,000.00	FY 24				$ 31,180.00	$ 31,180.00	$ 43,820.00	*
Merry Melody/Westlawn Project Overage	$ 460,976.22	FY 24				$ 460,976.22	$ 460,976.22	$ -	
WWTP Bar Screen	$ 1,486,375.00	FY 24				$ 1,486,375.00	$ 1,486,375.00	$ -	
Main Street Sanitary Sewer	$ 225,800.00	FY 24		$ 225,800.00			$ 225,800.00	$ -	
Westward Stormwater Improvements	$ 264,228.00	FY 24		$ 264,228.00			$ 264,228.00	$ -	
Orange & Prune Waterline	$ 35,000.00	FY 23	$ 35,000.00				$ 35,000.00	$ -	
Maple & Cedar Sewerline	$ 55,000.00	FY 23	$ 55,000.00				$ 55,000.00	$ -	
Main Street Waterline Project	$ 856,000.00	FY 24	$ 312,090.00	$ 15,290.00		$ 528,620.00	$ 856,000.00	$ -	
Municipal Building Upgrades	$ 300,000.00	FY 24			$ 300,000.00		$ 300,000.00	$ -	
Police Department Upgrades	$ 500,000.00	FY 24		$ 50,000.00	$ 450,000.00		$ 500,000.00	$ -	
GCWA Shannon Project Share	$ 183,782.78	FY 23				$ 183,782.78	$ 183,782.78	$ -	
TOTALS	$ 4,926,962.00		$ 402,090.00	$ 555,318.00	$ 750,000.00	$ 2,690,934.00	$ 4,398,342.00	$ 528,620.00	

* = Allowable ARPA Expense. Will allocate at time of presentation following CIP coming Fall 2023.

SEP 1[illegible] REC'D

ORDINANCE NO. O-2023-0011

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LA MARQUE, TEXAS, DESIGNATING CERTIFICATES OF OBLIGATION FUNDS

WHEREAS, The City of La Marque is committed to citywide infrastructure improvements; and

WHEREAS, the City has approximately \$4,398,342 in unexpended Certificates of Obligations funds; and

WHEREAS, The City Council of the City of La Marque desires to designate these funds as shown in "Attachment A"; and

WHEREAS, The City Council of the City of La Marque desires to allocate up to \$402,090 of the 2007 Certificate of Obligation towards the Orange & Prune Waterline project, Maple & Cedar Sewer Line project, and Main Street Waterline project; and

WHEREAS, The City Council of the City of La Marque desires to allocate up to \$555,318 of the 2016 Certificate of Obligation towards the Main Street Sanitary Sewer project, Westwood Stormwater Improvements, Main Street Waterline project, and police department upgrades; and

WHEREAS, The City Council of the City of La Marque desires to allocate up to \$750,000 of the 2018 Certificate of Obligation towards municipal buildings and police department upgrades; and

WHEREAS, The City Council of the City of La Marque desires to allocate up to \$2,690,934 of the 2020 Certificate of Obligation towards the Texas General Land Office matching funds for Manholes, Westlawn Drainage project overages, a bar screen at the Wastewater Treatment Plant, the Main Street Waterline project, and the City share for the Gulf Coast Water Authority's Shannon project; and

WHEREAS, The City of La Marque has confirmed with its financial advisors that the desired allocations align with the allowable and intended uses of such funds.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA MARQUE, TEXAS, THAT:

Section 1. The facts and matters set forth in the preamble of this Resolution are hereby found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. In the best interests of the City of La Marque and its citizens, these funds are hereby authorized to be expended in accordance with the desires of the Council.

Section 3. This Ordinance shall become effective immediately upon its passage.

City Bonds - Uncommitted Balances

Debt & Purpose	Uncommitted
2007 CO - Utility System	$ 402,090.00
2016 CO - Utility Infrastructure, SSO, WWTP	$ 555,318.00
2018 CO - Mun. & Public Safety Bldg Upgrades	$ 750,000.00
2020 CO - WWTP	$ 2,690,934.00
Total	$ 4,398,342.00

Suggested Distribution of Uncommitted Bond Balances

Pending Expenditures/Encumberances	Estimated Amount	Estimated Due Date	Designated CO Source 2007	2016	2018	2020	Total	Balance	
GLO Match for WWTP	$ 402,000.00	FY 26					$ -	$ 402,000.00	*
GLO Match for Lift Stations	$ 82,800.00	FY 25					$ -	$ 82,800.00	*
GLO Match for Manholes	$ 75,000.00	FY 24				$ 31,180.00	$ 31,180.00	$ 43,820.00	*
Merry Melody/Westlawn Project Overage	$ 460,976.22	FY 24				$ 460,976.22	$ 460,976.22	$ -	
WWTP Bar Screen	$ 1,486,375.00	FY 24				$ 1,486,375.00	$ 1,486,375.00	$ -	
Main Street Sanitary Sewer	$ 225,800.00	FY 24		$ 225,800.00			$ 225,800.00	$ -	
Westward Stormwater Improvements	$ 264,228.00	FY 24		$ 264,228.00			$ 264,228.00	$ -	
Orange & Prune Waterline	$ 35,000.00	FY 23	$ 35,000.00				$ 35,000.00	$ -	
Maple & Cedar Sewerline	$ 55,000.00	FY 23	$ 55,000.00				$ 55,000.00	$ -	
Main Street Waterline Project	$ 856,000.00	FY 24	$ 312,090.00	$ 15,290.00		$ 528,620.00	$ 856,000.00	$ -	
Municipal Building Upgrades	$ 300,000.00	FY 24			$ 300,000.00		$ 300,000.00	$ -	
Police Department Upgrades	$ 500,000.00	FY 24		$ 50,000.00	$ 450,000.00		$ 500,000.00	$ -	
GCWA Shannon Project Share	$ 183,782.78	FY 23				$ 183,782.78	$ 183,782.78	$ -	
TOTALS	$ 4,926,962.00		$ 402,090.00	$ 555,318.00	$ 750,000.00	$ 2,690,934.00	$ 4,398,342.00	$ 528,620.00	

* = Allowable ARPA Expense. Will allocate at time of presentation following CIP coming Fall 2023.

City Bonds - Uncommitted Balances

Debt & Purpose	Uncommitted
2007 CO - Utility System	$ 402,090.00
2016 CO - Utility Infrastructure, SSO, WWTP	$ 555,318.00
2018 CO - Mun. & Public Safety Bldg Upgrades	$ 750,000.00
2020 CO - WWTP	$ 2,690,934.00
Total	$ 4,398,342.00

Estimate as of 3/4/24

Suggested Distribution of Uncommitted Bond Balances

Pending Expenditures/Encumberances	Estimated Amount	Estimated Due Date	Designated CO Source 2007	2016	2018	2020	Total	Balance	*	Status
GLO Match for WWTP	$ 402,000.00	FY 26					$ -	$ 402,000.00	*	Engineering
GLO Match for Lift Stations	$ 82,800.00	FY 25					$ -	$ 82,800.00	*	Construction
GLO Match for Manholes	$ 75,000.00	FY 25				$ 31,180.00	$ 31,180.00	$ 43,820.00	*	Construction
Merry Melody/Westlawn Project Overage	$ 460,976.22	FY 24				$ 387,025.00	$ 387,025.00	$ 73,951.22	*	Final Inspections
WWTP Bar Screen	$ 1,675,079.00	FY 24				$ 717,650.22	$ 717,650.22	$ 957,428.78	*	Engineering
Main Street Sanitary Sewer	$ 225,800.00	FY 24		$ 225,800.00			$ 225,800.00	$ -		Engineering
Westwood Stormwater Improvements	$ 264,228.00	FY 24		$ 264,228.00			$ 264,228.00	$ -		Engineering
Orange & Prune Waterline	$ 32,750.00	FY 24	$ 32,750.00				$ 32,750.00	$ -		COMPLETE
Maple & Cedar Sewerline	$ 55,000.00	FY 24	$ 55,000.00				$ 55,000.00	$ -		Planning
Main Street Waterline Project	$ 1,555,329.00	FY 24/25	$ 314,340.00	$ 15,290.00		$ 1,225,699.00	$ 1,555,329.00	$ -		Construction-GB
Westward & Verkin Sanitary Sewer Emergency	$ 59,420.00	FY 24				$ 59,420.00	$ 59,420.00			COMPLETE
Shady Lane Sanitary Sewer Emergency	$ 86,177.00	FY 24				$ 86,177.00	$ 86,177.00			COMPLETE
Municipal Building Upgrades	$ 300,000.00	FY 24			$ 300,000.00		$ 300,000.00	$ -		Planning
Police Department Upgrades	$ 500,000.00	FY 24		$ 50,000.00	$ 450,000.00		$ 500,000.00	$ -		Planning
GCWA Shannon Project Share	$ 183,782.78	FY 24				$ 183,782.78	$ 183,782.78	$ -		COMPLETE
TOTALS	$ 5,958,342.00		$ 402,090.00	$ 555,318.00	$ 750,000.00	$ 2,690,934.00	$ 4,398,342.00	$ 1,560,000.00		

* = Allowable ARPA Expense.

MAR 1 REC'D

City Bonds - Uncommitted Balances

Debt & Purpose	Uncommitted		Available
2007 CO - Utility System	$ 402,090.00	$ 402,090.00	$
2016 CO - Utility Infrastructure, SSO, WWTP	$ 555,318.00	$ 555,318.00	$
2018 CO - Mun. & Public Safety Bldg Upgrades	$ 750,000.00	$ 750,000.00	$
2020 CO - WWTP	$ 2,690,934.00	$ 2,690,934.00	$
Total	$ 4,398,342.00		$

Estimate as of 7/3/24

Suggested Distribution of Uncommitted Bond Balances

Pending Expenditures/Encumberances	Estimated Amount	Estimated Due Date	Designated CO Source 2007	2016	2018	2020	Total	Balance	*	Status	
GLO Match for WWTP	$ 402,000.00	FY 26					$ -	$ 402,000.00	*	Engineering	
GLO Match for Lift Stations	$ 82,800.00	FY 25					$ -	$ 82,800.00	*	Construction	
GLO Match for Manholes	$ 75,000.00	FY 25					$ -	$ 75,000.00	*	Construction	All GLO Match = ARPA
Merry Melody/Westlawn Project Overage	$ 362,957.83	FY 24				$ 362,957.83	$ 362,957.83	$ -	*	Final Inspections	Adjusted with CO & Reallocated funds
WWTP Bar Screen	$ 1,675,079.00	FY 24	$ 402,090.00			$ 147,647.17	$ 549,737.17	$ 1,125,341.83	*	Engineering	Bar Screen Project not in ARPA
Main Street Sanitary Sewer	$ 285,555.14	FY 24		$ 285,555.14			$ 285,555.14	$ -		Engineering	
Westwood Stormwater Improvements	$ 220,000.00	FY 24		$ 219,762.86			$ 219,762.86	$ 237.14		Engineering	
Orange & Prune Waterline	$ 32,750.00	FY 24					$ -			COMPLETE	Pd from O&M
Maple & Cedar Sewerline	$ 55,000.00	FY 24								Planning	Delayed
Main Street Waterline Project	$ 1,555,329.00	FY 24/25				$ 1,555,329.00	$ 1,555,329.00	$ -		Construction-GB	
Westward & Verkin Sanitary Sewer Emergency	$ 59,420.00	FY 24					$ -			COMPLETE	Currently PD from O&M
Shady Lane Sanitary Sewer Emergency	$ 86,177.00	FY 24					$ -			COMPLETE	Currently PD from O&M
Municipal Building Upgrades	$ 300,000.00	FY 24			$ 300,000.00		$ 300,000.00	$ -		Planning	
Police Department Upgrades	$ 500,000.00	FY 24		$ 50,000.00	$ 450,000.00		$ 500,000.00	$ -		Planning	
Multi-Use Transportation Spline Connecting Trail	$ 625,000.00	FY 26				$ 625,000.00	$ 625,000.00	$ -		TxDOT Project	
GCWA Shannon Project Share - Cash Call 2	$ 389,858.58	FY 24					$ -	$ 389,858.58		Bond Option	
TOTALS	$ 6,706,926.55		$ 402,090.00	$ 555,318.00	$ 750,000.00	$ 2,690,934.00	$ 4,398,342.00	$ 2,075,237.55			

* - Allowable ARPA Expense

JUL 1 5 REC'D

City Bonds - Uncommitted Balances

Debt & Purpose	Uncommitted		Available
2007 CO - Utility System	$ 402,090.00	$ 402,090.00	$
2016 CO - Utility Infrastructure, SSO, WWTP	$ 555,318.00	$ 555,318.00	$
2018 CO - Mun. & Public Safety Bldg Upgrades	$ 750,000.00	$ 750,000.00	$
2020 CO - WWTP	$ 2,690,934.00	$ 2,690,934.00	$
Total	$ 4,398,342.00		$

Estimate as of 7/3/24

Suggested Distribution of Uncommitted Bond Balances

	Estimated	Estimated	Designated CO Source								
Pending Expenditures/Encumberances	Amount	Due Date	2007	2016	2018	2020	Total	Balance	*	Status	
GLO Match for WWTP	$ 402,000.00	FY 26					$	$ 402,000.00	*	Engineering	
GLO Match for Lift Stations	$ 82,800.00	FY 25					$	$ 82,800.00	*	Construction	
GLO Match for Manholes	$ 75,000.00	FY 25					$	$ 75,000.00	*	Construction	All GLO Match = ARPA
Merry Melody/Westlawn Project Overage	$ 362,957.83	FY 24				$ 362,957.83	$ 362,957.83	$ -	*	Final Inspections	Adjusted with CO & Reallocated funds
WWTP Bar Screen	$ 1,675,079.00	FY 24	$ 402,090.00			$ 147,647.17	$ 549,737.17	$ 1,125,341.83	*	Engineering	Bar Screen Project not in ARPA
Main Street Sanitary Sewer	$ 285,555.14	FY 24		$ 285,555.14			$ 285,555.14	$ -		Engineering	
Westwood Stormwater Improvements	$ 220,000.00	FY 24		$ 219,762.86			$ 219,762.86	$ 237.14		Engineering	
Orange & Prune Waterline	$ 32,750.00	FY 24					$			COMPLETE	Pd from O&M
Maple & Cedar Sewerline	$ 55,000.00	FY 24								Planning	Delayed
Main Street Waterline Project	$ 1,555,329.00	FY 24/25				$ 1,555,329.00	$ 1,555,329.00	$		Construction-GB	
Westward & Verkin Sanitary Sewer Emergency	$ 59,420.00	FY 24					$			COMPLETE	Currently PD from O&M
Shady Lane Sanitary Sewer Emergency	$ 86,177.00	FY 24					$			COMPLETE	Currently PD from O&M
Municipal Building Upgrades	$ 300,000.00	FY 24			$ 300,000.00		$ 300,000.00	$		Planning	
Police Department Upgrades	$ 500,000.00	FY 24		$ 50,000.00	$ 450,000.00		$ 500,000.00	$		Planning	
Multi Use Transportation Spline Connecting Trail	$ 625,000.00	FY 26				$ 625,000.00	$ 625,000.00	$		TxDOT Project	
GCWA Shannon Project Share - Cash Call 2	$ 389,858.58	FY 24					$	$ 389,858.58		Bond Option	
TOTALS	$ 6,706,926.55		$ 402,090.00	$ 555,318.00	$ 750,000.00	$ 2,690,934.00	$ 4,398,342.00	$ 2,075,237.55			

* - Allowable ARPA Expense

JUL 15 REC'D

CITY OF
LA MARQUE, TX
GATEWAY TO THE GULF

August 15, 2024

Honorable Mayor Keith Bell
Honorable Mayor Pro-Tem Joe Compian
Honorable Councilmember Kimberley Yancy
Honorable Councilmember Joseph Lowry
Honorable Councilmember James Ross
Residents and business community of La Marque

Ref. Proposed Fiscal Year 2024-2025 Budget and ARPA

Dear Mayor, Mayor Pro-Tem, Councilmembers, Commissioners, and Residents:

- After community gatherings, focus groups, and needs assessment, this administration took the previous items needed by departments and prioritized needs amongst the over $13M estimated number of items listed.
- The list was then compiled and distributed for community feedback and input.
- After collecting all the information above, administrative staff presented a suggested list of expenses of $4.7M which had to be trimmed to $4,255,698.37 that is available through this funding source.
- On February 12th, 2024, the first official list was presented to Council for review.
- Per Council direction, the sheet was cleaned up and brought back for consideration on March 11, 2024.
- Direction was given to do additional edits and bring back as an ordinance for first reading on March 25, 2024, and subsequently for second reading on April 8th, 2024.
- Since April 8th, administration and various department heads have been working on putting together necessary federally approved procurement documents and are on pace to begin bringing Council either procurement requests or RFP's beginning with the August 26th meeting.
- The City has until 12/31/2024 to procure all allocated purchases. Staff has been given internal deadline of 11/1/24 to have all items procured.
- The City has until 12/31/2026 to expend all funds. The goal is to have all funds expended by 9/30/2025.
- Due to possible grant applications still pending, it is possible have more funds to allocate prior to end of year. These possible re-allocatable funds would be brought back to Council should additional grant funding be awarded.
- If this occurs, all re-allocations and procurement would need to be complete prior to end of calendar year of 2024.

Respectfully Submitted,

Cesar Garcia
City Manager

Dept	Pending Expenditures/Encumberances	Initial Estimated Amount	2nd Round Estimated Amount	3rd Round Estimated Amount
PD	Outfitting Police Cars	$ 100,000.00	$ -	$ -
PD	Police Software	$ 244,000.00	$ 122,000.00	$ -
PD	Digitizing PD Records	$ 75,000.00	$ 75,000.00	$ -
PD	Police Station Construction	$ 1,000,000.00	$ 500,000.00	$ 500,000.00
PD	Flock Cameras	$ 120,000.00	$ 120,000.00	$ 120,000.00
PD	AXON Bodyworn Cameras	$80,000.00	-	-
PD	Motorola Radios	$40,000.00	-	-
PD	Infared Drone	$38,000	-	-
PD	Dash Cams	$50,000.00	-	-
PD	Electronic Citation Devices, Printers, and Warranties	$40,000.00	-	-
PD	K9 Officer	$20,000.00	-	-
PD	Crime/Lock Hide Signage	$ 6,000.00	$ -	$ -
Library	15 Passenger Van	$ 50,000.00	$ -	$ -
Library	Recreation Trailer	$ 20,000.00	$ 15,000.00	$ -
PW	Street Repair	$ 1,000,000.00	$ 175,000.00	$ 75,000.00
PW	Remove Fleet Center Gas Tank	$ 60,000.00	$ 60,000.00	
PW	Remove Stonewall Ground Storage Tank	$ 150,000.00	$ 75,000.00	
PW	Remove Bayou Rd. Ground Storage Tank	$ 250,000.00		
PW	Remove 2004 Ground Storage Tank	$ 100,000.00		
PW	Mosquito Truck	$ 15,000.00	$ 15,000.00	$ -
PW	Pothole Trailer	$ 105,000.00	$ 105,000.00	$ 105,000.00
PW	Asphalt Zipper	$ 250,000.00	$ 50,000.00	$ 50,000.00
PW	Water/Sewer Repair	$ 1,000,000.00	$ 1,000,000.00	$ 1,000,000.00
PW	GLO Grant Matches	$ 560,000.00	$ 560,000.00	$ 560,000.00
PW	Skid Steer	$ 75,000.00	$ 75,000.00	$ 75,000.00
PW	Asphalt Roller	$ 60,000.00	$ 60,000.00	$ 60,000.00
PW	Stormwater Repairs	$ 440,000.00	$ -	$ -
PW	Parks Improvements/Fencing	$ 500,000.00	$ -	$ -
PW	Excavator	$ 175,000.00	$ 175,000.00	$ 175,000.00
PW	Streetlight Conversion/Addition	$ 275,000.00	$ 275,000.00	$ 164,698.37
PW	Service Center	$ 350,000.00	$ 350,000.00	$ 275,000.00
PW	Concrete Saw	$ 15,000.00	$ 15,000.00	$ 15,000.00
PW	Sidewalk Repair	$ 100,000.00	$ 50,000.00	$ 50,000.00
FD	Jaws of Life	$ 135,000.00	$ 135,000.00	$ 135,000.00
FD	Ambulance Remounts	$ 290,000.00	$ 178,000.00	$ 178,000.00
FD	Fire Radios	$ 25,000.00	$ 25,000.00	$ -
FD	Life Pak / City Facility AED's	$ 90,000.00	$ 90,000.00	$ 90,000.00
FD	Stretcher	$ 30,000.00	$ 30,000.00	$ 30,000.00
FD	Thermal Imagers	$ 65,000.00	$ 65,000.00	$ 65,000.00
Admin	Digitizing Records	$ 50,000.00	$ 50,000.00	
Admin	HR, Finance, UB, & Admin Software	$ 200,000.00	$ 200,000.00	$ 485,000.00
UB	Water Usage Client Software	$ 48,000.00	$ 48,000.00	$ 48,000.00
UB	Kiosks	$ 47,856.00	$ -	$ -
		$ 8,343,856.00	$ 4,693,000.00	$ 4,255,698.37
	$ 4,255,698.37	$ (4,088,157.63)	$ (437,301.63)	$ -

LA MARQUE
EST 1953

cityoflamarque.org

ARPA PROPOSAL

PRESENTATION OF PROJECTS

Start Slide

1

LA MARQUE
EST 1953

ARPA
Historical Information

American Rescue Plan Act Coronavirus Local Fiscal Recover Funds (CLFRF) were announced for La Marque to receive $4,291,404.85 through the Texas Department of Emergency Management (DEM).

The City of La Marque has earned $177,193.52 from interest as of October 2023

Per contract, the City owes GrantWorks $213,500. The available balance for projects is $4,255,698.37.

$4,255,698.37

2

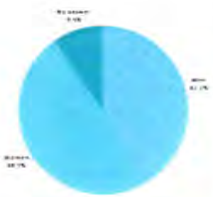
LA MARQUE
EST 1953

ARPA
Survey Analytics

Through Balancing Act, the City of La Marque was able to receive 147 submissions to the ARPA survey.

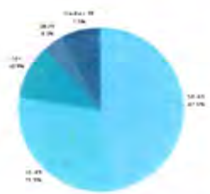
Gender of Respondents

Of individuals that answered the exit questions, 62 respondents were male and 71 respondents were female.



Age of Respondents

Almost half (47.6%) of respondents were between the ages of 50 and 69.



3

ARPA
Survey Analytics

Through Balancing Act, the City of La Marque was able to receive 147 submissions to the ARPA survey.

Approximate Location of Respondents

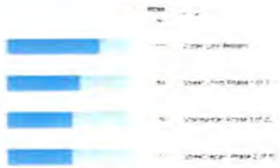
LA MARQUE
EST 1953

4

FEB 1 2 REC'D

ARPA

Survey Results



Project 01

Water line repairs were voted most popular among residents with 111 votes. 76% of people who took the survey voted for waterline repairs.

Project 02

Street lights received 88 votes overall.

Project 03

Stormwater repairs received 78 votes.

Project 04

Street repairs received 77 votes.

LA MARQUE
EST 1953

5

LA MARQUE
EST 1953

cityoflamarque.org

RECOMMENDED PROJECTS TO FUND

PRESENTATION OF PROJECTS

6

Description of Submitted ARPA Projects

Water Line Repairs

Following community meeting on capital improvements needed for the city, it was found that we need to focus on taking next steps towards water line repair in the city to repair aging infrastructure that has been neglected for over half a century. This amount will help us take the first step in doing so.

Water Line Repair Requested Allocation
$1,000,000 Requested

Water Line Repair Current Allocation
$1,000,000 Recommended

LA MARQUE
EST 1953

7

Description of Submitted ARPA Projects

Street Lights

The city has lighting challenges which presents safety and security vulnerabilities for residents and business owners. Lighting has often been used as a deterrent to crime and driver/pedestrian accidents occurring after dark and La Marque has many dark areas in densely populated and traveled areas. This project aims to address city's lighting need in a 3 phased approach with the 1st proposed phase initially estimated to cost $275-300K

Street Light Requested Allocation
$275,000 Requested

Street Light Current Allocation
$164,698.37 Recommended

LA MARQUE
EST 1953

8

Description of Submitted ARPA Projects

Street Repair
Repair and maintenance of streets. Could include resurfacing or reconstruction of streets with the use of chip seal, paving, overlay, inlay of asphalt, and the replacement of concrete.

Street Repair Requested Allocation
$1,000,000 Requested

Street Repair Current Allocation
$75,000 Recommended

LA MARQUE
EST 1953

9

Description of Submitted ARPA Projects

Sidewalk Repair
This would be the initial work in hopes of creating an annual budget to repair existing sidewalks.

Sidewalk Repair Requested Allocation
$100,000 Requested

Sidewalk Repair Current Allocation
$50,000 Recommended

LA MARQUE
EST 1953

10

Description of Submitted ARPA Projects

Concrete Saw
A concrete saw is used to perform street patch repairs as well as waterline repairs. It is designed to be operated by a single person and is pushed along the surface to be cut, allowing for easy and accurate control.

Concrete Saw Requested Allocation
$15,000 Requested

Concrete Saw Current Allocation
$15,000 Recommended

LA MARQUE
EST 1953

11

Description of Submitted ARPA Projects

Asphalt Roller
A compactor-type engineering vehicle. Equipment to be used for in-house street repair initiatives including larger patch work.

Asphalt Roller Requested Allocation
$60,000 Requested

Asphalt Roller Current Allocation
$60,000 Recommended

LA MARQUE
EST 1953

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GrantWorks

City of La Marque

ARPA STATUS REPORT

Prepared by:

Linda Miller

linda.miller@grantworks.net

March 6, 2024

City of La Marque: ARPA STATUS REPORT

ARPA SELECTED PROJECTS

Contract No.: **ARP-TX-21-163** Type: **NEU (Funds from TDEM)** Total Allocation being Managed: **$4,477,079.55**

Reports Required: **Annually** Remaining Amount to Budget: **$4,263,579.55**

Project ID	Project Type - Project Delivery - Project Title	Description (50 - 250 Words)	Expense Class - Expenditure Category	Identified Risks	Estimated Budget	Total Obligations	Remaining Amount to Obligate	Total Expenditures	Remaining Amount to Expend	Estimated Completion Date
Decision to Proceed: Yes										
2201	ARPA Recipient - Professional Services - Administrative Services	General Administrative services for the management and oversight of ARPA funded Programs and projects. Services provided by consultants, contractors and/or staff and may include public notices, accounting and audit support, disbursement of funds, monitoring, reporting, or any other general administrative or grant management services. Development of internal policies and procedures that are compliant with ARPA guidelines which may include procurement, financial management, labor monitoring, oversight of subrecipient awards, etc...	6. Revenue Replacement - 6.01 Provision of Government Services	Non-compliance with applicable portions of Uniform Guidance 2 CFR 200	$213,500.00	$213,500.00	$0.00	$66,185.00	$147,315.00	12-31-2026
Decision to Proceed: Pending										
2216	ARPA Recipient - Construction - Police Station	Police Station: Funding would go towards constructing a new police station. The current facility was constructed in 1970 and is lacking space, modern working conditions, and provides limited accommodations for handicapped visitors. The current facility is in need of massive repairs, and refurbishment. The facility has an outdated and poorly functioning air conditioning and circulation and has a unmanageable rodent problem.	6. Revenue Replacement - 6.01 Provision of Government Services	Non-compliance with applicable portions of Uniform Guidance 2 CFR 200	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	
2221	ARPA Recipient - Construction -	Renovation of Public Works Service Center: Currently roof is ripped apart presents	6. Revenue Replacement - 6.01	Non-compliance with applicable	$275,000.00	$0.00	$275,000.00	$0.00	$275,000.00	

City of La Marque: ARPA STATUS REPORT

Project ID	Project Type - Project Delivery - Project Title	Description (50 - 250 Words)	Expense Class - Expenditure Category	Identified Risks	Estimated Budget	Total Obligations	Remaining Amount to Obligate	Total Expenditures	Remaining Amount to Expend	Estimated Completion Date
	Informal Purchase (only) - Ambulance Remount	ambulance module or box from an existing chassis and remounting it onto a new chassis. It extends the life of the ambulance, saving time and money and helps avoid a costly new vehicle purchase.	Provision of Government Services	portions of Uniform Guidance 2 CFR 200						
2252	ARPA Recipient - Equipment or Informal Purchase (only) - Jaw of Life for Fire/EMS	Jaw of Life for Fire/EMS: Jaws of Life are a hydraulic apparatus used to pry apart the wreckage of crashed vehicles in order to free people trapped inside. Our current unit is over 20 years old. Extrication tools made prior to 2010 cannot cut the Ultra High Strength Steel use in electric cars.	6. Revenue Replacement - 6.01 Provision of Government Services	Non-compliance with applicable portions of Uniform Guidance 2 CFR 200	$135,000.00		$135,000.00	$0.00	$135,000.00	
2461	ARPA Recipient - Construction - Water Line Repairs	Water Line Repairs: Following community meeting on capital improvements needed for the city, it was found that we need to focus on taking next steps towards water line repair in the city to repair aging infrastructure that has been neglected for over half a century. This amount will help us take the first step in doing so.	6. Revenue Replacement - 6.01 Provision of Government Services	Non-compliance with applicable portions of Uniform Guidance 2 CFR 200	$1,000,000.00	$0.00	$1,000,000.00	$0.00	$1,000,000.00	
2462	ARPA Recipient - Equipment or Informal Purchase (only) - Street Lights	Street Lights: The city has lighting challenges which presents safety and security vulnerabilities for residents and business owners. Lighting has often been used as a deterrent to crime and driver/pedestrian accidents occurring after dark and La Marque has many dark areas in densely populated and traveled areas. This project aims to address city' s lighting need in a 3 phased approach with the 1st proposed phase initially estimated to cost $275-300K	6. Revenue Replacement - 6.01 Provision of Government Services	Non-compliance with applicable portions of Uniform Guidance 2 CFR 200	$164,698.37	$0.00	$164,698.37	$0.00	$164,698.37	
2463	ARPA Recipient - Construction - Sidewalk Repair	Sidewalk Repair: This would be the initial work in hopes of creating an annual budget to repair existing sidewalks.	6. Revenue Replacement - 6.01 Provision of Government Services	Non-compliance with applicable portions of Uniform Guidance 2 CFR 200	$50,000.00	$0.00	$50,000.00	$0.00	$50,000.00	
2464	ARPA Recipient - Equipment or Informal Purchase (only) - Concrete Saw	Concrete Saw: A concrete saw is used to perform street patch repairs as well as waterline repairs. It is designed to be operated by a single person and is pushed	6. Revenue Replacement - 6.01 Provision of Government Services	Non-compliance with applicable portions of Uniform Guidance 2 CFR 200	$15,000.00	$0.00	$15,000.00	$0.00	$15,000.00	

City of La Marque: ARPA STATUS REPORT

Project ID	Project Type - Project Delivery - Project Title	Description (50 - 250 Words)	Expense Class - Expenditure Category	Identified Risks	Estimated Budget	Total Obligations	Remaining Amount to Obligate	Total Expenditures	Remaining Amount to Expend	Estimated Completion Date
2471	ARPA Recipient - Administrative - GLO Match	The City of La Marque is using ARPA funds as match for the MIT projects (project numbers D208 and/or D223).	6. Revenue Replacement - 6.02 Non-Federal Match for Other Federal Programs	Non-compliance with applicable portions of Uniform Guidance 2 CFR 200	$560,000.00		$560,000.00	$0.00	$560,000.00	
					$4,469,198.37	**$213,500.00**	**$4,255,698.37**	**$66,185.00**	**$4,403,013.37**	

GENERAL NEXT STEPS FOR NEXT MONTH

- Continue to work on Closeout Document Checklist Status, see below
- Next Treasury Report due April 2024
- Move forward with formal ARPA project selection so we can begin assisting with procurement

PROJECT COMPLIANCE & MONITORING FOLLOW-UP STEPS

- **Risk from COOP Solicitations:**
  Local governments often prefer using Cooperative Purchasing (also called COOPS or 'buy boards' generally) to procure goods and services and as a means to ensure competition and speed of project delivery. However, COOPS frequently place ARPA Recipients at varying levels of risk of non-compliance when procuring with ARPA (or other Federal) funds because COOPS are not fully aligned with the specific terms and provisions of ARPA, the Federal Uniform Guidance (2 CFR 200), and/or specific local procurement policies and thresholds that would also ensure ARPA compliance. *As such, GrantWorks does not recommend using COOPs for ARPA procurements.*

- **General Guidance on COOP Solicitations:**
  If you would still like to use a COOP for an ARPA procurement – GrantWorks requests the following:
  - Provide the terms & conditions and general forms & contract documents used by the COOPs for review on level of compliance with ARPA requirements
  - Include GrantWorks prior to solicitation so that a new solicitation with ARPA requirements can be issued with the COOP
  - Require respondents to be registered in SAM.gov and to sign ARPA Addendum(s)

- **Next Steps on COOP Solicitations:**
  - If you have already completed a procurement and expended funds – GrantWorks will complete a review of the procurement and provide a compliance summary.
  - If you have already completed a procurement and have not yet expended funds – GrantWorks can provide an ARPA Addendum for inclusion in the contract.

II) Project Level Compliance

We will provide a Document Checklist for each project and review each of the document items with you.

Dept	Pending Expenditures/Encumberances	Initial Estimated Amount	Estimated Expense FY
PD	Outfitting Police Cars	$ 100,000.00	
PD	Police Software	$ 244,000.00	
PD	Digitizing PD Records	$ 75,000.00	
PD	Police Station Construction	$ 1,000,000.00	FY 26
PD	Flock Cameras	$ 120,000.00	FY 24
PD	Crime/Lock Hide Signage	$ 6,000.00	
Library	15 Passenger Van	$ 50,000.00	
Library	Recreation Trailer	$ 20,000.00	
PW	Street Repair	$ 1,000,000.00	FY 24
PW	Remove Fleet Center Gas Tank	$ 60,000.00	
PW	Remove Stonewall Ground Storage Tank	$ 150,000.00	
PW	Remove Bayou Rd. Ground Storage Tank	$ 250,000.00	
PW	Remove 2004 Ground Storage Tank	$ 100,000.00	
PW	Mosquito Truck	$ 15,000.00	
PW	Pothole Trailer	$ 105,000.00	FY 24
PW	Asphalt Zipper	$ 250,000.00	FY 24
PW	Water/Sewer Repair	$ 1,000,000.00	FY 25
PW	GLO Grant Matches	$ 560,000.00	FY 26
PW	Skid Steer	$ 75,000.00	FY 24
PW	Asphalt Roller	$ 60,000.00	FY 24
PW	Stormwater Repairs	$ 440,000.00	
PW	Parks Improvements/Fencing	$ 500,000.00	
PW	Excavator	$ 175,000.00	FY 24
PW	Streetlight Conversion/Addition	$ 275,000.00	FY 25
PW	Service Center	$ 350,000.00	FY 25
PW	Concrete Saw	$ 15,000.00	FY 24
PW	Sidewalk Repair	$ 100,000.00	FY 24
FD	Jaws of Life	$ 135,000.00	FY 24
FD	Ambulance Remounts	$ 290,000.00	FY 24
FD	Fire Radios	$ 25,000.00	
FD	Life Pak / City Facility AED's	$ 90,000.00	FY 25
FD	Stretcher	$ 30,000.00	FY 24
FD	Thermal Imagers	$ 65,000.00	FY 25
Admin	Digitizing Records	$ 50,000.00	
Admin	HR, Finance, UB, & Admin Software	$ 200,000.00	FY 25
UB	Water Usage Client Software	$ 48,000.00	FY 25
UB	Kiosks	$ 47,856.00	

		$ 8,075,856.00
$	4,255,698.37	$ (3,820,157.63)

FY 24
FY 25
FY 26

Final Estimated Amount	
$ -	
$ -	
$ -	
$ 500,000.00	
$ 120,000.00	
$ -	$ 620,000.00
$ -	
$ -	
$ 75,000.00	
$ -	
$ 105,000.00	
$ 50,000.00	
$ 1,000,000.00	
$ 560,000.00	
$ 75,000.00	
$ 60,000.00	
$ -	
$ -	
$ 175,000.00	
$ 164,698.37	
$ 275,000.00	
$ 15,000.00	
$ 50,000.00	$ 2,604,698.37
$ 135,000.00	
$ 178,000.00	
$ -	
$ 90,000.00	
$ 30,000.00	
$ 65,000.00	$ 498,000.00
$ 485,000.00	$ 533,000.00
$ 48,000.00	
$ -	

$	4,255,698.37
$	-
$	1,068,000.00
$	2,127,698.37
$	1,060,000.00
$	4,255,698.37

LA MARQUE
EST 1953

cityoflamarque.org

ARPA
PROPOSAL

PRESENTATION OF PROJECTS

Start Slide

1

LA MARQUE
EST 1953

ARPA
Historical Information

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$4,255,698.37

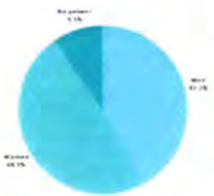
2

LA MARQUE
EST 1953

ARPA
Survey Analytics

Through Balancing Act, the City of La Marque was able to receive 147 submissions to the ARPA survey.

Gender of Respondents
Of individuals that answered the exit questions, 62 respondents were male and 71 respondents were female.



Age of Respondents
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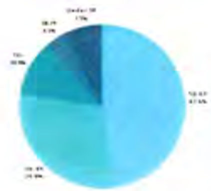

3

ARPA
Survey Analytics

Through Balancing Act, the City of La Marque was able to receive 147 submissions to the ARPA survey.

Approximate Location of Respondents

LA MARQUE
EST 1953

4

ARPA
Survey Results

Project 01
Water line repairs were voted most popular among residents with 111 votes. 76% of people who took the survey voted for waterline repairs.

Project 02
Street lights received 88 votes overall.

Project 03
Stormwater repairs received 78 votes.

Project 04
Street repairs received 77 votes.

LA MARQUE
EST 1953

5

LA MARQUE
EST 1953

cityoflamarque.org

RECOMMENDED PROJECTS TO FUND

PRESENTATION OF PROJECTS

6

Description of Submitted ARPA Projects

Water Line Repairs
Following community meeting on capital improvements needed for the city, it was found that we need to focus on taking next steps towards water line repair in the city to repair aging infrastructure that has been neglected for over half a century. This amount will help us take the first step in doing so.

Water Line Repair Requested Allocation
$1,000,000 Requested

Water Line Repair Current Allocation
$1,000,000 Recommended

LA MARQUE
EST 1953

7

Description of Submitted ARPA Projects

Street Lights
The city has lighting challenges which presents safety and security vulnerabilities for residents and business owners. Lighting has often been used as a deterrent to crime and driver/pedestrian accidents occurring after dark and La Marque has many dark areas in densely populated and traveled areas. This project aims to address city's lighting need in a 3 phased approach with the 1st proposed phase initially estimated to cost $275-300K

Street Light Requested Allocation
$275,000 Requested

Street Light Current Allocation
$164,698.37 Recommended

LA MARQUE
EST 1953

8

Description of Submitted ARPA Projects

Street Repair
Repair and maintenance of streets. Could include resurfacing or reconstruction of streets with the use of chip seal, paving, overlay, inlay of asphalt, and the replacement of concrete.

Street Repair Requested Allocation
$1,000,000 Requested

Street Repair Current Allocation
$75,000 Recommended

LA MARQUE
EST 1953

9

Description of Submitted ARPA Projects

Sidewalk Repair
This would be the initial work in hopes of creating an annual budget to repair existing sidewalks.

Sidewalk Repair Requested Allocation
$100,000 Requested

Sidewalk Repair Current Allocation
$50,000 Recommended

LA MARQUE
EST 1953

10

Description of Submitted ARPA Projects

Concrete Saw
A concrete saw is used to perform street patch repairs as well as waterline repairs. It is designed to be operated by a single person and is pushed along the surface to be cut, allowing for easy and accurate control.

Concrete Saw Requested Allocation
$15,000 Requested

Concrete Saw Current Allocation
$15,000 Recommended

LA MARQUE
EST 1953

11

Description of Submitted ARPA Projects

Asphalt Roller
A compactor-type engineering vehicle. Equipment to be used for in-house street repair initiatives including larger patch work.

Asphalt Roller Requested Allocation
$60,000 Requested

Asphalt Roller Current Allocation
$60,000 Recommended

LA MARQUE
EST 1953

12

Description of Submitted
ARPA Projects

Skid Steer
Commonly used for landscaping and contouring. Primarily to aid with drainage efforts and restoration assistance on water line repairs.

Skid Steer Requested Allocation
$75,000 Requested

Skid Steer Current Allocation
$75,000 Recommended

LA MARQUE
EST 1953

13

Description of Submitted
ARPA Projects

DuraPatcher Pot-hole Trailer Patcher
To aid with the pot hole repair in the city, have researched a more efficient way to address pot holes that are becoming more prevalent with our aging infrastructure. This machine will allow us to take the next step in offering routine pot hole repair in a more efficient manner moving forward.

Pot-hole Patcher Requested Allocation
$105,000 Requested

Pot-hole Patcher Current Allocation
$105,000 Recommended

LA MARQUE
EST 1953

14

Description of Submitted
ARPA Projects

Mini-Excavator
This piece of equipment would be in lieu of purchasing another backhoe. It would assist in both water line replacement efforts as well as drainage assistance.

Mini-Excavator Requested Allocation
$175,000 Requested

Mini-Excavator Current Allocation
$175,000 Recommended

LA MARQUE
EST 1953

15

Description of Submitted
ARPA Projects

Renovation of Public Works Service Center
Currently roof is ripped apart presents safety concerns. The service center serves as coverage to protect over $1.5m of equipment not including new equipment we hope to add to our maintenance fleet.

Service Center Requested Allocation
$350,000 Requested

Service Center Current Allocation
$275,000 Recommended

LA MARQUE
EST 1953

16

Description of Submitted ARPA Projects

Ambulance Remount
An ambulance remount involves removing the existing ambulance module or box from an existing chassis and remounting it onto a new chassis. It extends the life of the ambulance, saving time and money and helps avoid a costly new vehicle purchase.

Ambulance Remount Requested Allocation
$290,000 Requested

Ambulance Remount Current Allocation
$178,000 Recommended

LA MARQUE EST 1953

17

Description of Submitted ARPA Projects

Fire/EMS Stretchers

With new ambulance remounts, new stretchers are also needed. This would replace one hydraulic stretcher. These stretchers are needed to ensure proper standard of care.

Stretcher Replacement Requested Allocation
$30,000 Requested

Fire/EMS Stretcher Current Allocation
$30,000 Recommended

LA MARQUE EST 1953

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Description of Submitted ARPA Projects

CPR Devices and Defibulators
Electrical heart monitoring machines that will help improve the standard of care and quality of medical care delivered to the citizens. It will also add lifesaving AED's to various city buildings.

CPR Devices and Defibulators Requested Allocation
$90,000 Requested

CPR Devices and Defibulators Current Allocation
$90,000 Recommended

LA MARQUE EST 1953

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Description of Submitted ARPA Projects

Jaw of Life for Fire/EMS
Jaws of Life are a hydraulic apparatus used to pry apart the wreckage of crashed vehicles in order to free people trapped inside. Our current unit is over 20 years old. Extrication tools made prior to 2010 cannot cut the Ultra High Strength Steel use in electric cars.

Jaws of Life Requested Allocation
$135,000 Requested

Jaws of Life Current Allocation
$135,000 Recommended

LA MARQUE EST 1953

20

Description of Submitted ARPA Projects

Police Station
Funding would go towards constructing a new police station. The current facility was constructed in 1970 and is lacking space, modern working conditions, and provides limited accommodations for handicapped visitors. The current facility is in need of massive repairs, and refurbishment. The facility has an outdated and poorly functioning air conditioning and circulation and has a unmanageable rodent problem.

Police Station Requested Allocation
$1,000,000 Requested

Police Station Current Allocation
$500,000 Recommended

LA MARQUE
EST 1953

21

Description of Submitted ARPA Projects

Financial Software Replacement
Current software that the City utilizes may be unavailable by 2026. New software is needed to replace obsolete software and continue to operate multiple departments (Human Resources, Utility Billing, and Finance). It takes 12-18 months to implement new software.

Software Replacement Requested Allocation
$200,000 Requested

Software Replacement Current Allocation
$485,000 Recommended

LA MARQUE
EST 1953

22

Description of Submitted ARPA Projects

Utility Client Software Upgrade
With this upgrade, citizens can set a threshold for their usage as well as receive notifications via the portal, text or email. Alerts can be sent to multiple recipients. Citizens can monitor multiple meters in one application as well as view and export usage and trends on an hourly, daily, weekly, yearly basis.

Utility Client Software Requested Allocation
$48,000 Requested

Utility Client Software Current Allocation
$48,000 Recommended for first year and integration fees.

LA MARQUE
EST 1953

23

LA MARQUE
EST 1953

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UNFUNDED PROJECTS

PRESENTATION OF PROJECTS

24

Description of Submitted ARPA Projects

Fire Ladder Truck

This will improve the service delivery to the local business owners and help decrease our ISO rating in an attempt to save all citizens money on their insurance the lower ISO rating will also help draw bigger business to the city of La Marque.

Fire Ladder Truck Requested Allocation
$1,800,000 Requested

Fire Ladder Truck Current Allocation
$0 Recommended

LA MARQUE
EST 1953

25

Description of Submitted ARPA Projects

Fire/EMS Radios

The radios will increase our ability to communicate with other departments on different frequency by upgrading some of our existing older radios.

Radios Requested Allocation
$25,000 Requested

Radios Current Allocation
$0 Recommended

LA MARQUE
EST 1953

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Description of Submitted ARPA Projects

Police Software Upgrades

The Police record management software handles all police reports, dispatch operation, and police records. The current system will no longer function by 2025 and no longer be serviced by the provider.

Software Replacement Requested Allocation
$244,000 Requested

Police Software Current Allocation
$0 Recommended

LA MARQUE
EST 1953

27

Description of Submitted ARPA Projects

AXON Body Worn Cameras

Replacement and upgrades for body worn cameras for current sworn officers. Cameras are needed operationally so that all officers can have needed equipment.

AXON Body Worn Camera Requested Allocation
$80,000 Requested

AXON Body Worn Camera Current Allocation
$0 Recommended

LA MARQUE
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28

Description of Submitted ARPA Projects

Motorola Radios

Two-way radios for police officers to help ensure communication and safety during emergency response. Current radios need to be replaced due to manufacture upgrades and advancements.

Motorola Radios Requested Allocation
$40,000 Requested

Motorola Radios Current Allocation
$0 Recommended

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29

Description of Submitted ARPA Projects

Infrared Drone

Air vehicle and associated equipment that would be remotely piloted to assist in enforcing laws and other law enforcement duties. Will assist in conducting surveillance during hazardous law enforcement operations such as conducting search warrants, high risk apprehensions, and other critical situations that require an "eyes on" approach.

Infrared Drone Requested Allocation
$48,000 Requested

Infrared Drone Current Allocation
$0 Recommended

LA MARQUE
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30

Description of Submitted ARPA Projects

Digitize Police Records

Police records are required to be maintained for long periods of time, forever in some cases. As a result of multiple Record Management Systems over the past twenty years, the police department has excessive amounts of paper documents. Digitization is needed to reduce storage and protect from loss of records.

Digitizing Requested Allocation
$75,000 Requested

Digitizing Current Allocation
$0 Recommended

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31

Description of Submitted ARPA Projects

Dash Cameras

Dash camera systems are needed to provide safety for patrol officers, generate admissible evidence, and allow for greater community transparency. Units need to be outfitted with dash cameras as some units do not currently have any installed.

Dash Cameras Requested Allocation
$50,000 Requested

Dash Cameras Current Allocation
$0 Recommended

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Description of Submitted
ARPA Projects

Electronic Citation Devices, Printers, and Warranties
Last purchased in 2017, ticket writers are needed to assist in outfitting police vehicles to ensure efficiency in traffic stops. Overuse has worn down current equipment and replacement is needed.

Citation Devices Requested Allocation
$40,000 Requested

Citation Devices Current Allocation
$0 Recommended

LA MARQUE
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33

Description of Submitted
ARPA Projects

K-9 Officer
Trained police dog that can assist law enforcement in search and rescue. The department's current K-9 ("Edo") has attained the age of retirement and is also currently suffering medical concerns; consequently, Edo must be retired.

K-9 Requested Allocation
$20,000 Requested

K-9 Current Allocation
$0 Recommended

LA MARQUE
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34

Description of Submitted
ARPA Projects

Outfitting Police Cars
The police department has cars that have been ordered that will need internal remodel. This will construct a safe space for transportation of people. Outfitting also includes laptop, radio, and other essential equipment.

Outfitting Requested Allocation
$100,000 Requested

Outfitting Current Allocation
$0 Recommended

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35

Description of Submitted
ARPA Projects

Digitizing Aging Records
In-line with state mandates
Reduce need for additional operating and staff space
Protect from loss in case of significant emergency incident

Digitizing Records Requested Allocation
$50,000 Requested

Digitizing Records Current Allocation
$0 Recommended

LA MARQUE
EST 1953

36

Description of Submitted ARPA Projects

Fencing at Mahan Park
Repair of unsafe infrastructure. Fencing has currently been torn down, but it has not been replaced.

Fencing Requested Allocation
$50,000 Requested

Fencing at Mahan Current Allocation
$0 Recommended

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37

Description of Submitted ARPA Projects

Parks Upgrades
Provide equitable and necessary upgrades to parks across the city as per the first phase of the newly adopted Conceptual Parks Master Plan as allotted funds would allow. Initial improvements at City Parks, investing 5% towards a $12.5M Parks Revitalization Plan based on the newly adopted Parks Master Plan.

Parks Requested Allocation
$450,000 Requested

Parks Current Allocation
$0 Recommended

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38

Description of Submitted ARPA Projects

Stormwater
In line with our Capital Improvement Plan, our 1st priority project based on need would be Wisteria and Lake Roads which we have identified for an estimated total of $440,000.

Stormwater Requested Allocation
$440,000 Requested

Stormwater Current Allocation
$0 Recommended

LA MARQUE EST 1953

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LA MARQUE EST 1953

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OTHER RECOMMENDED PROJECTS

PRESENTATION OF PROJECTS

40

Description of Submitted ARPA Projects

Flock Cameras
License plate cameras that are motion activated to detect license plates and take pictures. This system assists law enforcement in finding stolen vehicles, wanted offenders, and missing people. This would purchase 40 cameras to place throughout the City.

Flock Camera Current Allocation
$120,000 Recommended

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41

Description of Submitted ARPA Projects

Asphalt Zipper
Asphalt Zipper machines simultaneously cut a straight edge and pulverize asphalt into reusable material, virtually eliminating saw cutting, chunking, trucking and disposal costs.

Asphalt Zipper Current Allocation
$50,000 Recommended

LA MARQUE
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42

Description of Submitted ARPA Projects

Thermal Imagers
A type of camera that can help render infrared radiation as visible light, allowing firefighters to see areas of heat through smoke, darkness, or heat-permeable barriers.

Thermal Imager Current Allocation
$65,000 Recommended

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43

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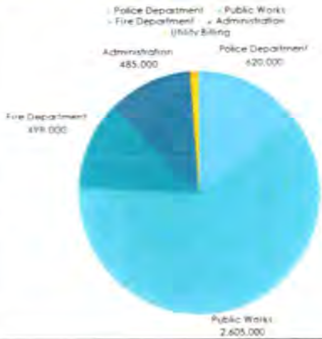
TOTAL OF ALL PROJECTS

PRESENTATION OF PROJECTS

44

LA MARQUE
EST 1953

Total of all Recommended ARPA Projects



45

LA MARQUE
EST 1953

THANK YOU

QUESTIONS AND DISCUSSION

End Slide

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City of La Marque
Fiscal Year 2024
ARPA Allocations
1st Reading

The American Rescue Plan (2021) swiftly delivered direct economic aid to American workers, families, small businesses, and industries. Building upon the initiatives initiated by the CARES Act (2020) and Consolidated Appropriations Act (2021), the American Rescue Plan introduces new phases, allocations, and guidelines to tackle issues stemming from the ongoing COVID-19 pandemic. Additionally, it introduces several novel programs aimed at addressing persistent pandemic-related challenges and financing recovery endeavors as the United States navigates its way out of the COVID-19 crisis.

Among the funds distributed to various agencies, the City of La Marque received $4,255,698. Proposed allotments are up for discussion, aiming to authorize the City Manager to allocate and utilize all funds prior to the end of the calendar year in 2026. According to ARPA guidelines, the total sum of $4,255,698 must be committed by the conclusion of 2024 and fully expended by 2026.

Exhibit A elaborates on the departmental allocations along with their respective totals.

ARPA Allocations

MAR 2 5 REC'D

Dept	Pending Expenditures/Encumberances	Initial Estimated Amount	Estimated Expense FY	Final Estimated Amount
PD	Outfitting Police Cars	$ 100,000.00		$ -
PD	Police Software	$ 244,000.00		$ -
PD	Digitizing PD Records	$ 75,000.00		$ -
PD	Police Station Construction	$ 1,000,000.00	FY 26	$ 500,000.00
PD	Flock Cameras	$ 120,000.00	FY 24	$ 120,000.00
PD	Crime/Lock Hide Signage	$ 6,000.00		$ -
	Police Dept Total			**$ 620,000.00**
Library	15 Passenger Van	$ 50,000.00		$ -
Library	Recreation Trailer	$ 20,000.00		$ -
	Library Total			**$ -**
PW	Street Repair	$ 1,000,000.00	FY 24	$ 75,000.00
PW	Remove Fleet Center Gas Tank	$ 60,000.00		
PW	Remove Stonewall Ground Storage Tank	$ 150,000.00		
PW	Remove Bayou Rd. Ground Storage Tank	$ 250,000.00		
PW	Remove 2004 Ground Storage Tank	$ 100,000.00		
PW	Mosquito Truck	$ 15,000.00		$ -
PW	Pothole Trailer	$ 105,000.00	FY 24	$ 105,000.00
PW	Asphalt Zipper	$ 250,000.00	FY 24	$ 50,000.00
PW	Water/Sewer Repair	$ 1,000,000.00	FY 25	$ 1,000,000.00
PW	GLO Grant Matches	$ 560,000.00	FY 26	$ 560,000.00
PW	Skid Steer	$ 75,000.00	FY 24	$ 75,000.00
PW	Asphalt Roller	$ 60,000.00	FY 24	$ 60,000.00
PW	Stormwater Repairs	$ 440,000.00		$ -
PW	Parks Improvements/Fencing	$ 500,000.00		$ -
PW	Excavator	$ 175,000.00	FY 24	$ 175,000.00
PW	Streetlight Conversion/Addition	$ 275,000.00	FY 25	$ 164,698.37
PW	Service Center	$ 350,000.00	FY 25	$ 275,000.00
PW	Concrete Saw	$ 15,000.00	FY 24	$ 15,000.00
PW	Sidewalk Repair	$ 100,000.00	FY 24	$ 50,000.00
	Public Works Total			**$ 2,604,698.37**
FD	Jaws of Life	$ 135,000.00	FY 24	$ 135,000.00
FD	Ambulance Remounts	$ 290,000.00	FY 24	$ 178,000.00
FD	Fire Radios	$ 25,000.00		$ -
FD	Life Pak / City Facility AED's	$ 90,000.00	FY 25	$ 90,000.00
FD	Stretcher	$ 30,000.00	FY 24	$ 30,000.00
FD	Thermal Imagers	$ 65,000.00	FY 25	$ 65,000.00
	Fire Department Total			**$ 498,000.00**
Admin	Digitizing Records	$ 50,000.00		
Admin	HR, Finance, UB, & Admin Software	$ 200,000.00	FY 25	$ 485,000.00
	Administration Total			**$ 485,000.00**
UB	Water Usage Client Software	$ 48,000.00	FY 25	$ 48,000.00
UB	Kiosks	$ 47,856.00		$ -
	Utility Billing Total			**$ 48,000.00**
		$ 8,075,856.00		$ 4,255,698.37

FY 24	$ 1,068,000.00
FY 25	$ 2,127,698.37
FY 26	$ 1,060,000.00
	$ 4,255,698.37

APR 0 8 REC'D

ORDINANCE NO. O-2024-0007

AN ORDINANCE AMENDING THE CITY OF LA MARQUE 2023-2024 BUDGET BY ALLOCATING AMERICAN RESCUE PLAN ACT (ARPA) FUNDS BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA MARQUE, TEXAS:

Section 1. That the City La Marque 2023-2024 Fiscal Year Budget is hereby amended by allocation of American Rescue Plan Act (ARPA) funds and increasing/decreasing various fund balances as set forth in the Exhibit "A" attached hereto and made a part hereof.

Section 2. **Open Meetings Act.** It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, *Chapter 551, Tex. Gov't Code.*

PASSED AND APPROVED by City Council of the City of La Marque, Texas, on this the first reading this the 25th day of March, 2024.

PASSED, APPROVED and ADOPTED by City Council of the City of La Marque, Texas, on this the second and final reading this the 8th day of April, 2024.

CITY OF LA MARQUE, TEXAS

KB

Keith Bell, Mayor

ATTEST:

Kierra Nance

Kierra Nance, City Clerk

APPROVED AS TO FORM:

Gus Knebel, City Attorney

ARPA Allocations

(2nd Reading)

Dept	Pending Expenditures/Encumberances	Initial Estimated Amount	Estimated Expense FY	Final Estimated Amount	
PD	Outfitting Police Cars	$ 100,000.00		$ -	
PD	Police Software	$ 244,000.00		$ -	
PD	Digitizing PD Records	$ 75,000.00		$ -	
PD	Police Station Construction	$ 1,000,000.00		$ -	
PD	Flock Cameras	$ 120,000.00	FY 24	$ 120,000.00	
PD	Crime/Lock Hide Signage	$ 6,000.00		$ -	$ 120,000.00
	Police Dept Total			**$ 120,000.00**	
Library	15 Passenger Van	$ 50,000.00		$ -	
Library	Recreation Trailer	$ 20,000.00		$ -	
	Library Total			**$ -**	
PW	Street Repair	$ 1,000,000.00	FY 24	$ 1,575,000.00	
PW	Remove Fleet Center Gas Tank	$ 60,000.00			
PW	Remove Stonewall Ground Storage Tank	$ 150,000.00			
PW	Remove Bayou Rd. Ground Storage Tank	$ 250,000.00			
PW	Remove 2004 Ground Storage Tank	$ 100,000.00			
PW	Mosquito Truck	$ 15,000.00		$ -	
PW	Pothole Trailer	$ 105,000.00	FY 24	$ 105,000.00	
PW	Asphalt Zipper	$ 250,000.00	FY 24	$ 50,000.00	
PW	Water/Sewer Repair	$ 1,000,000.00		$ -	
PW	GLO Grant Matches	$ 560,000.00	FY 26	$ 560,000.00	
PW	Skid Steer	$ 75,000.00	FY 24	$ 75,000.00	
PW	Asphalt Roller	$ 60,000.00	FY 24	$ 60,000.00	
PW	Stormwater Repairs	$ 440,000.00		$ -	
PW	Parks Improvements/Fencing	$ 500,000.00		$ -	
PW	Excavator	$ 175,000.00	FY 24	$ 175,000.00	
PW	Streetlight Conversion/Addition	$ 275,000.00	FY 25	$ 164,698.37	
PW	Service Center	$ 350,000.00	FY 25	$ 275,000.00	
PW	Concrete Saw	$ 15,000.00	FY 24	$ 15,000.00	
PW	Sidewalk Repair	$ 100,000.00	FY 24	$ 50,000.00	$ 3,104,698.37
	Public Works Total			**$ 3,104,698.37**	
FD	Jaws of Life	$ 135,000.00	FY 24	$ 135,000.00	
FD	Ambulance Remounts	$ 290,000.00	FY 24	$ 178,000.00	
FD	Fire Radios	$ 25,000.00		$ -	
FD	Life Pak / City Facility AED's	$ 90,000.00	FY 24	$ 90,000.00	
FD	Stretcher	$ 30,000.00	FY 24	$ 30,000.00	
FD	Thermal Imagers	$ 65,000.00	FY 24	$ 65,000.00	$ 498,000.00
	Fire Department Total			**$ 498,000.00**	
Admin	Digitizing Records	$ 50,000.00			
Admin	HR, Finance, UB, & Admin Software	$ 200,000.00	FY 25	$ 485,000.00	$ 1,018,000.00
	Administration Total			**$ 485,000.00**	
UB	Water Usage Client Software	$ 48,000.00	FY 25	$ 48,000.00	
UB	Kiosks	$ 47,856.00		$ -	
	Utility Billing Total			**$ 48,000.00**	
		$ 8,075,856.00		$ 4,255,698.37	

FY 24	$ 2,723,000.00
FY 25	$ 972,698.37
FY 26	$ 560,000.00
	$ 4,255,698.37

FY24 ARPA Allocations

Accounts	Acct Description	Amounts	Comments
65-1001-00-00	Consolidated Cash	-2,723,000	
65-7041-05-00FLKCAM	5-YR Life Asset (Equip)	120,000	Purchase of Police Flock Cameras
65-7001-12-00 STREET	R&M - Street / Road	1,575,000	PW Street Repair
65-7001-12-00 STREET	R&M - Street / Road	50,000	PW Sidewalk repaire
65-7041-12-00PWSTR	5-YR Life Asset (Equip)	480,000	PW Street Repair Equipment
65-7040-06-00FDARPA	5-YR Life Asset (Equip)	135,000	FD Jaws of Life
65-7040-06-00FDARPA	5-YR Life Asset (Equip)	178,000	FD Ambulance remount
65-7040-06-00FDARPA	5-YR Life Asset (Equip)	30,000	FD Stretcher
65-2011-06-00FDARPA	First Response Supplies	65,000	FD Thermal Imagers
65-2011-06-00FDARPA	First Response Supplies	90,000	FD Life Pak/AEDs

FY25 ARPA Allocations

Accounts	Acct Description	Amounts	Comments
65-1001-00-00	Consolidated Cash	-972,698	
65-7001-12-00 STREET	R&M - Street / Road	164,698	PW Streelight Conversion/ Addition
65-7001-12-00 STREET	R&M - Street / Road	275,000	PW Service Center
65-4040-02-00ARPA	Professional Fees	485,000	HR, Finance, UB & Admin Softw
65-4040-02-00ARPA	Professional Fees	48,000	Water Usage Client Softw

FY26 ARPA Allocations

Accounts	Acct Description	Amounts	Comments
65-1001-00-00	Consoldated Cash	-560,000	
65-7001-12-00 STREET	R&M - Street / Road	560,000	GLO Matches

Awarded 1 of 2

Funder	Project	Total Project Cost	Total Grantor Share	City Share	City Fund	Fiscal Year	Department	Progress	Grantor Type	Professional Services Fees	Type of Funding	Application Writer	Application Cost	Engineering Firm	Engineering Cost
	PARKS														
TPWD	Mahan Park Boat Ramp - Planning	**$104,067.00**	$78,050.25	$26,016.75	Parks CIP	FY24	Parks	100%	State	$0.00	Competitive	Provision	$0.00	Adico	$95,000.00
TPWD	Mahan Park Boat Ramp - Construction	**$627,300.00**	$470,475.00	$156,825.00	Parks CIP	FY25	Parks		State	$10,000.00	Competitive	Provision	$0.00	Adico	$54,000.00
AARP	Living Communities	**$40,000.00**	$40,000.00	$0.00	No Match	FY25	Parks		Federal	$0.00	Competitive	Provision	$0.00	N/A	
NRPA	Supporting Heath Aging in Parks & Recreation	**$2,500.00**	$2,500.00	$0.00	No Match	FY25	Parks		Foundation	$0.00	Competitive	Cesar	$0.00	N/A	
AARP	Bike Audit	**$2,500.00**	$2,500.00	$0.00	No Match	FY25	Parks		Foundation	$0.00	Competitive	Provision	$325.00	N/A	
Gametime	Playground Equipment- Jacee, Westlawn, Bayou	**$128,000.00**	$28,000.00	$100,000.00	Parks CIP	FY24	Parks	100%	Foundation	$0.00	Competitive	Provision	$0.00	N/A	
	WASTEWATER														
GLO	WWTP/Lift Station Upgrades	**$48,904,004.00**	$48,483,567.13	$420,436.87	ARPA	FY25	Wastewater		State	$4,266,995.39	Competitive	Grantworks		Ardurra	
GLO	Manhole / SS Pipeline Rehab	**$7,493,145.00**	$7,418,963.55	$74,181.45	ARPA	FY25	Wastewater		State	$1,123,971.75	Competitive	Grantworks		Adico	
	STORMWATER														
GLO	Westlawn - SW Improvements	**$1,447,527.00**	$1,447,527.00	$420,367.87	CO BOND 2020	FY25	Stormwater	100%	State	$0.00	Competitive	Provision	$0.00	Adico	$171,000.00
TDEM	SW Management Plan	**$944,475.00**	$809,550.00	$89,950.00	UF-SW	FY25	Stormwater		State	$44,975.00	Competitive	Grantwork	$12,000.00	Adico	$899,500.00
TxCDBG-TDA	Wisteria Stormwater Project	**$500,000.00**	$425,000.00	$75,000.00	UF-SW	FY25	Stormwater		State	$35,400.00	Competitive	Grantworks	$10,000.00	LJA	$75,000.00
	WATER														
GLO	Phase 1 2" Waterline Replacement	**$4,165,500.00**	$4,165,500.00	$0.00	No Match	FY25	Water		State	$208,275.00	Allocation	Public Mgmt	$0.00	LJA	
FY24 Congress Earmark	FY24 Waterline Replacement	**$2,000,000.00**	$1,600,000.00	$400,000.00	UF-Water	FY25	Water		Allocation	TBD	Allocation	Goodman	$13,500.00		
	STREETS														
U.S. DOT / TxDOT	Main Street Sidewalks	**$1,730,767.00**	$1,730,767.00	$0.00	No Match	FY25	Streets		State		Competitive	Adico	$12,000.00	TxDOT	
U.S. DOT / TxDOT	Highway 3 Sidewalks	**$4,690,941.00**	$4,671,891.00	$0.00	No Match	FY25	Streets		State		Competitive	Provision	$0.00	Adico	$18,000.00
TxDOT	Oak St. Bridge Replacement	**$732,050.00**	$732,050.00	$0.00	No Match	FY25	Streets		State		Allocation	TxDOT			
TxDOT	Wisteria Drainage	**$75,000.00**	$75,000.00	$0.00	No Match	FY25	Streets		State		Allocation	TxDOT			

Awarded 2 of 2

Funder	Project	Total Project Cost	Total Grantor Share	City Share	City Fund	Fiscal Year	Department	Progress	Grantor Type	Professional Services Fees	Type of Funding	Application Writer	Application Cost	Engineering Firm	Engineering Cost
	PUBLIC SAFETY														
COPS Grant Fund	COPS - Hiring 6 FT Police Officers	**$1,474,390.08**	$750,000.00	$724,390.08	$152,844.58	FY25	Police		Federal		Competitive	Provision	$6,500.00		
DOJ	TAPS-Teen And Police Service Academy	**$66,000.00**	$66,000.00	$0.00	No Match	FY25	Police		Federal		Competitive	Aragon			
BJA	Rural and Small Comminities/Crime Analyst	**$300,000.00**	$300,000.00	$0.00	No Match	FY25	Police		Federal		Competitive	Provision	$6,500.00		
Catalytic Converter	One (1) Mobile Video Surveillance Camera Tower	**$48,200.00**	$48,200.00	$0.00	No Match	FY25	Police		State		Competitive	Provision			
Catalytic Converter	Unmanned Aerial Vehicle (Drone)	**$36,965.00**	$36,965.00	$0.00	No Match	FY25	Police		State		Competitive	Provision			
Catalytic Converter	Fify Tasers	**$155,600.00**	$155,600.00	$0.00	No Match	FY25	Police				Competitive	Provision			
Catalytic Converter	Forty (40) License Plate Readers-Flock Cameras (5 Years)	**$663,500.00**	$663,500.00	$0.00	No Match	FY25	Police		State		Competitive	Provision			
	Catalytic Converter Total: $904,306														
K-9 for America	Arson K-9	**$35,000.00**	$35,000.00	$0.00	No Match	FY25	Fire		Foundation		Competitive	Merryman			
	COMMUNITY														
ICMA	Economic Mobility & Opportunity	**$24,000.00**	$24,000.00	$0.00	No Match	FY25	Community		Foundation		Competitive	Provision	$431.25		
Local Policy Lab	City Voter Participation Project	**$50,000.00**	$50,000.00	$0.00	No Match	FY25	Community		Foundation		Competitive	J.B. Pritchett			
Texas Book Festival	Purchasing of Books for Library	**$2,500.00**	$2,500.00	$0.00	No Match	FY25	Library		Foundation		Competitive	Cesar			
	ARPA														
ARPA Funds	Final Projects to be Determined	**$4,477,079.55**	$4,477,079.55	$0.00	No Match	FY25			Federal	$213,500.00		Grantworks			
		Project Total	**Grantor Total**	**City Share**											
		$80,921,010.63	**$78,790,185.48**	**$2,487,168.02**											

Submitted 1 of 2

Date Submitted	Funder	Project	Total Project Cost	Total Grantors Share	City Share	Fiscal Year	Department	Status	Application Writer	Application Cost	Engineering Firm	Engineering Cost
		Public Safety Equipment										
3/8/2024	FEMA-Assistance to Firefighter Grant	Thermal Imaging (TICS)	$34,592.00	$32,862.40	$1,729.60	FY25	Fire	**Awaiting**	Provision	$5,000.00	N/A	
	FEMA-Assistance to Firefighter Grant	25- Radios	$180,489.25	$175,968.03	$4,521.22	FY25	Fire	**Awaiting**	Provision		N/A	
	FEMA-Assistance to Firefighter Grant	2- Powerload Stretcher	$88,788.18	$84,348.78	$4,439.40	FY25	Fire	**Awaiting**	Provision		N/A	
	FEMA-Assistance to Firefighter Grant	36 Sets of Turnout Gear	$163,656.00	$155,474.00	$8,182.00	FY25	Fire	**Awaiting**	Provision		N/A	
3/6/2024	Small, Rural & Tribal (SRT)	25-Body Worn-Cameras (Economic Waiver Requested)	$97,500.00	$48,750.00	$48,750.00	FY25	Police	**Awaiting**	Provision	$1,892.50	N/A	
3/14/2024	Lonestar Grant	20 Radios	$143,692.00	$143,692.00	$0.00	FY25	Fire	**Awaiting**	Provision		N/A	
	Lonestar Grant	45 Radios	$301,308.00	$301,308.00	$0.00	FY25	Police	**Awaiting**	Provision		N/A	
	Lonestar Grant	40 Body-Worn Cameras	$48,000.00	$48,000.00	$0.00	FY25	Police	**Awaiting**	Provision		N/A	
	Lonestar Grant	25 Bullet Proof Vest	$25,000.00	$25,000.00	$0.00	FY25	Police	**Awaiting**	Provision		N/A	
	Lonestar Grant	10 In-Car Radios	$68,000.00	$68,000.00	$0.00	FY25	Police	**Awaiting**	Provision		N/A	
	Lonestar Grant	49 Flock Cameras & 2 Pole Cameras	$334,050.00	$334,050.00	$0.00	FY25	Police	**Awaiting**	Provision		N/A	
	Lonestar Grant	2- Powerload Stretcher	$88,788.18	$88,788.18	$0.00	FY25	Fire	**Awaiting**	Provision		N/A	
	Lonestar Grant	36-Turnout Gear	$210,560.10	$210,560.10	$0.00	FY25	Fire	**Awaiting**	Provision		N/A	
	Lonestar Grant	3-Jaws of Life	$190,000.00	$190,000.00	$0.00	FY25	Fire	**Awaiting**	Provision		N/A	
		Project Total: $1,418,398.28 **State Share:$1,418,398.28** **City Share: $0.00**										
6/24/2024	Patrick Leahy Bullet Proof Vest	Reimbursement of 8 vest purchased since April of 2024 to date, have until 2026 to spend full amount, if so choose.	$26,258.95	$13,129.48	$13,129.49	FY25	Police	**Awaiting**	Provision		N/A	
4/30/2024	FEMA-Fire Prevention and Safety (FP&S)	Community Risk Reduction-Public Education La Marque On-the-Go Education Unit	$40,000.00	$38,059.23	$1,904.77	FY25	Fire	**Awaiting**	Provision	$2,500.00	N/A	
7/6/2024	Firehouse Subs	12 AED's for City Buildings	$20,641.20	$20,641.20	$0.00	FY25	Fire	**Awaiting**	Provision	$500.00	N/A	
		Public Safety Staffing & Equipment										
5/30/2024	Community Based Violence Intervention	3 Officers and Equipment & 13 Vehicles	$1,957,688.76	$1,957,688.76	$0.00	FY26	Police	**Awaiting**	Provision		N/A	
5/30/2024	Rural & Small Development Violent Crime Reduction	1 Gang Officer & Equipment	$300,000.00	$300,000.00	$0.00	FY26	Police	**Awaiting**	Provision		N/A	
6/12/2024	COPS Grant	Hire 2 Community Policing Officer	$580,624.00	$290,312.00	$290,312.00	FY26	Police	**Awaiting**	Provision		N/A	

Submitted 2 of 2

Date Submitted	Funder	Project	Total Project Cost	Total Grantors Share	City Share	Fiscal Year	Department	Status	Application Writer	Application Cost	Engineering Firm	Engineering Cost
		Parks										
3/18/2024	Blue Cross Blue Shield/HAC Walking Trails	MLK Walking Trails and Recreation-Round 2	$60,000.00	$60,000.00	$0.00	FY25	Parks	**Awaiting**	Provision	$2,000.00	N/A	
8/1/2024	Texas Parks & Wildlife	Softball & Baseball Field Renovations-Mahan	$750,000.00	$375,000.00	$375,000.00	FY26	Parks-CIP	**Awaiting**	Provision		Adico	
		Capital Improvement Projects										
5/16/2024	Safe Streets for All (SS4A)	Adding an additional 175 streetlights city-wide	$2,524,667.00	$2,019,674.00	$504,993.00	FY26	UF-Streets	**Awaiting**	Provision	$2,000.00	Adico	$30,000.00
7/17/2024	Department of Transportation	Active Transportation Spine to Access Transit 2.5 miles Sidewalks and Shared Use Paths	$14,999,492.00	$14,372,508.00	$626,984.00	FY26	CO BOND 2020	**Awaiting**	Adico	$10,000.00	Adico	$600,000.00
6/5/2024	GOMESA	Highland Bayou Park Erosion Construction & Planning	$4,298,000.00	$4,298,000.00	$0.00	FY26	Parks	**Awaiting**	Provision	$2,500.00	Adico	$25,000.00
		Community Based										
7/14/2024	National Parks and Recreation	Youth Council Program	$20,000.00	$20,000.00	$0.00	FY25	Community	**Awaiting**	Provision		N/A	
7/8/2024	H-GAC Focused Liveable Study	Liveable Centers Project	$250,000.00	$225,000.00	$25,000.00	FY26	Community	**Awaiting**	Goodman			
			Total Project Cost	**Total Grantor Match**	**Total City Match**							
			$27,801,795.62	**$25,896,814.16**	**$1,904,945.48**							

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of La Marque, Texas:

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of La Marque, Texas as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise City of La Marque, Texas's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of La Marque, Texas, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of La Marque, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the

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preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of La Marque, Texas's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of La Marque, Texas's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of La Marque, Texas's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note V.F. to the financial statements, due to corrections of prior year accounting errors, the City restated its beginning net position/fund balance within governmental activities, business-type activities, the utility fund, and a nonmajor governmental fund. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, schedule of changes in postemployment benefits other than pensions and related ratios, and budgetary comparison information as listed in the table on contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of La Marque, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 1, 2024, on our consideration of the City of La Marque, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of La Marque's internal control over financial reporting and compliance.

BrooksWatson & Co.

BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
July 1, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

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City of La Marque, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

As management of the City of La Marque, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows (net position) at September 30, 2023 by $28,679,217.

- The City's total net position decreased by $824,376. The majority of the City's net position is invested in capital assets and restricted for specific purposes.

- The City's governmental funds reported combined ending fund balances of $10,756,509 at September 30, 2023, an increase of $663,128 from the prior fiscal year; this includes an increase of $366,666 in the general fund, an increase of $227,700 in the debt service fund, a decrease of $273,600 in the GLO-Ike recovery 2 fund, an increase of $148,260 in the capital improvements fund, and an increase of $194,102 in the nonmajor governmental funds.

- At the end of the fiscal year, unassigned fund balance for the general fund was $3,732,284 or 22% of total general fund expenditures.

- The City's outstanding bonds, contractual obligations and certificates of obligation payable increased by $3,154,664 from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year were $30,077,490.

- The City's net pension liability balances totaled $8,620,578 as of year end.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities. The difference between the two is reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, and public works. The business-type activities of the City include water distribution, wastewater collection/treatment, and solid waste collection.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also the legally separate La Marque Economic Development Corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 20-25 of this report.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental* activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The City maintains nineteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital improvement fund, which are the only major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in a separate section of the report.

The City adopts an annual appropriated budget for its general, debt service, capital projects, capital improvements, and various other special revenue funds. A budgetary comparison statement has been provided for each fund to demonstrate compliance with their respective budget.

The basic governmental fund financial statements can be found on pages 26-31 of this report.

<u>Proprietary Funds</u>

The City maintains two type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its water distribution, wastewater collection/treatment, and solid waste collection operations. All activities associated with providing such services are accounted for in these funds, including administration, operation, maintenance, debt service, capital improvements, production and distribution, billing and collection. The City's intent is that costs of providing the services to the general public on a continuing basis is financed through user charges in a manner similar to a private enterprise. *Internal service funds* are an accounting device used to accumulate and allocate cost internally among the City's various functions. The City uses internal service funds to account for the maintenance and purchase of equipment.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the utility and the sanitation funds since they are considered major funds of the City.

The basic proprietary fund financial statements can be found on pages 32-37 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The City maintains two fiduciary funds, the Library Memorial fund and the Seized Property fund. The *private purpose trust fund* reports resources held by the City in a custodial capacity for individuals, private organizations and other governments.

Component Unit

The City maintains the accounting and financial statements for one component unit. The La Marque Economic Development Corporation is a discretely presented component unit displayed on the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 41-92 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees and budgetary comparison for the general fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City of La Marque, Texas, assets and deferred outflows exceeded liabilities and deferred inflows by $28,679,217 as of September 30, 2023, in the primary government.

The largest portion of the City's net position, $25,337,849, reflects its investments in capital assets (e.g., land, city hall complex, recreation hall, streets, water and wastewater system, sanitary landfill systems, as well as the public works facilities), less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2023			2022		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	$ 23,266,280	$ 10,741,624	$ 34,007,904	$ 21,781,774	$ 10,699,803	$ 32,481,577
Capital assets, net	19,197,766	33,475,090	52,672,856	19,720,285	27,689,807	47,410,092
Total Assets	42,464,046	44,216,714	86,680,760	41,502,059	38,389,610	79,891,669
Deferred Outflows	3,050,896	483,781	3,534,677	1,407,024	187,541	1,594,565
Other liabilities	7,705,570	5,573,548	13,279,118	6,674,403	4,214,258	10,888,661
Long-term liabilities	28,148,445	19,523,280	47,671,725	25,569,601	14,951,612	40,521,213
Total Liabilities	35,854,015	25,096,828	60,950,843	32,244,004	19,165,870	51,409,874
Deferred Inflows	482,039	103,338	585,377	1,993,471	228,048	2,221,519
Net Position:						
Net investment in capital assets	7,119,752	18,218,097	25,337,849	7,758,056	16,017,232	23,775,288
Restricted	3,668,400	2,215,939	5,884,339	3,098,338	1,715,459	4,813,797
Unrestricted	(1,609,264)	(933,707)	(2,542,971)	(2,184,786)	1,450,542	(734,244)
Total Net Position	$ 9,178,888	$ 19,500,329	$ 28,679,217	$ 8,671,608	$ 19,183,233	$ 27,854,841

Current assets of governmental activities were $23,266,280 and $21,781,774 as of September 30, 2023 and September 30, 2022, respectively. The increase of $1,484,506 primarily due to greater grants receivable balance related to Hurricane Harvey relief funding. In addition, the City reported more available cash on hand, resulting from operating surpluses during the year. Other liabilities of the primary government increased by $2,390,457 primarily due to nonrecurring vendor payables for infrastructure improvements that remain unpaid at the end of the current year. Long-term liabilities for the primary government increased by $7,150,512 primarily due to new contractual obligations and greater pension liabilities in the current year.

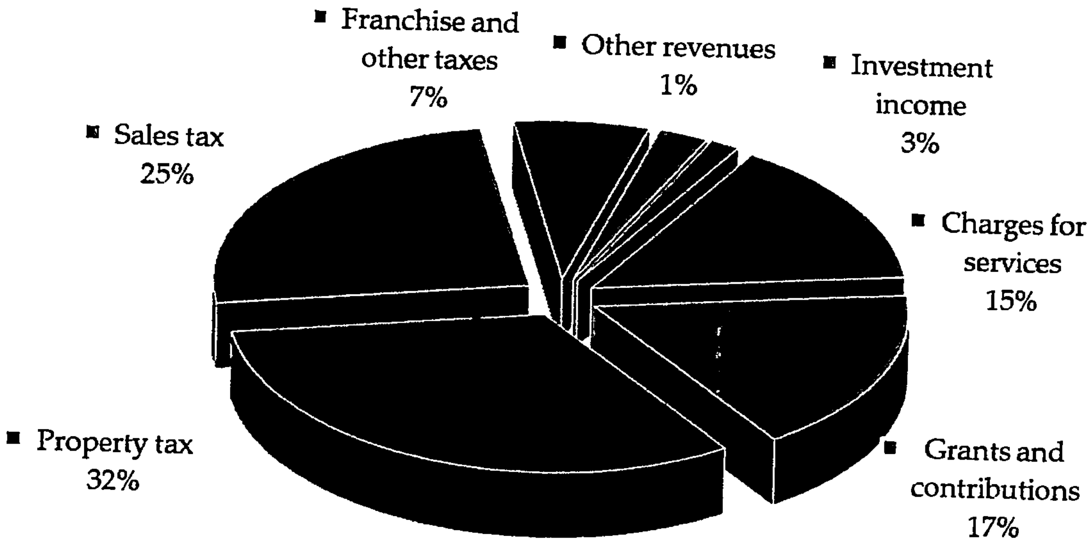
Statement of Activities:

The following table provides a summary of the City's changes in net position:

	For the Year Ended September 30, 2023			For the Year Ended September 30, 2022		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	$ 3,257,906	$ 11,139,215	$ 14,397,121	$ 2,525,374	$ 9,475,685	$ 12,001,059
Grants and contributions	3,758,122	-	3,758,122	3,551,945	-	3,551,945
General revenues:						
Property tax	7,108,748	-	7,108,748	6,272,304	-	6,272,304
Sales tax	5,478,469	-	5,478,469	5,184,603	-	5,184,603
Franchise and other taxes	1,527,893	-	1,527,893	2,280,968	-	2,280,968
Investment income	556,774	422,311	979,085	79,974	56,160	136,134
Other revenues	332,509	211,713	544,222	380,744	192,895	573,639
Total Revenues	22,020,421	11,773,239	33,793,660	20,275,912	9,724,740	30,000,652
Expenses						
General government	5,476,799	-	5,476,799	4,949,348	-	4,949,348
Public safety	11,045,208	-	11,045,208	10,354,517	-	10,354,517
Public works	2,645,199	-	2,645,199	3,130,452	-	3,130,452
Interest and fiscal charges	759,622	542,157	1,301,779	782,838	466,935	1,249,773
Utility	-	9,106,838	9,106,838	-	6,679,954	6,679,954
Sanitation	-	3,393,461	3,393,461	-	2,715,136	2,715,136
Total Expenses	19,926,828	13,042,456	32,969,284	19,217,155	9,862,025	29,079,180
Change in Net Position Before Transfers	2,093,593	(1,269,217)	824,376	1,058,757	(137,285)	921,472
Transfers	(1,586,313)	1,586,313	-	(2,264,507)	2,264,507	-
Total	(1,586,313)	1,586,313	-	(2,264,507)	2,264,507	-
Change in Net Position	507,280	317,096	824,376	(1,205,750)	2,127,222	921,472
Beginning Net Position	8,671,608	19,183,233	27,854,841	9,877,358	17,056,011	26,933,369
Ending Net Position	$ 9,178,888	$ 19,500,329	$ 28,679,217	$ 8,671,608	$ 19,183,233	$ 27,854,841

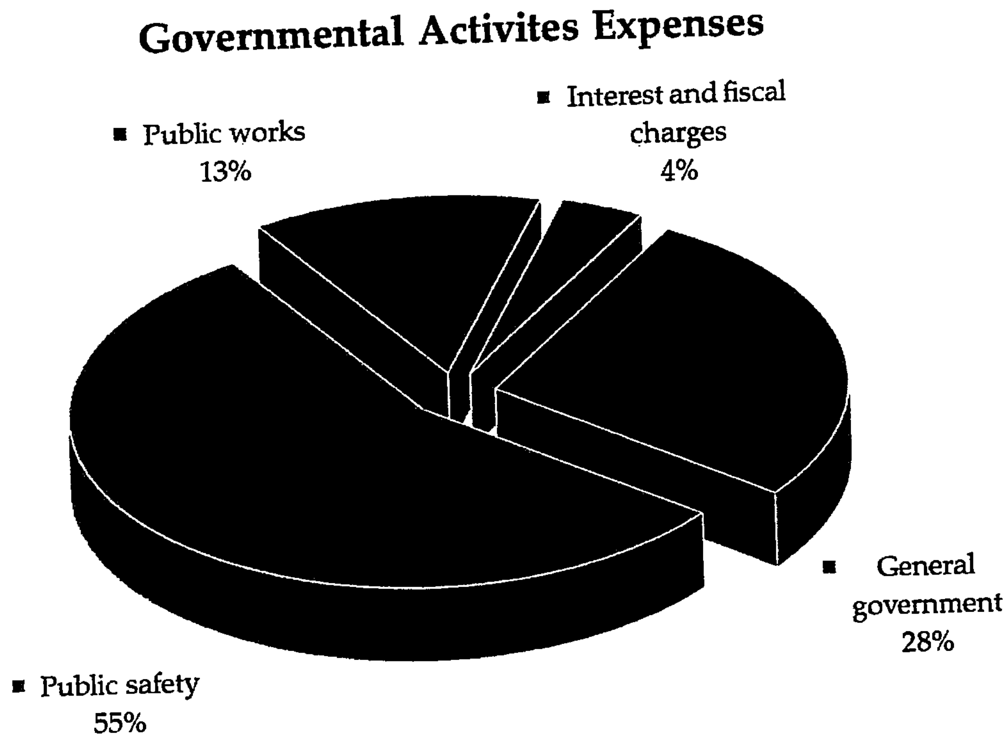
Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.

Governmental Activites Revenues



For the year ended September 30, 2023, revenues from governmental activities totaled $22,020,421. Property tax and sales tax are the City's largest general revenue sources. Overall revenue increased $1,744,509 or 9% from the prior year. Charges for services increased by $732,532 or 29% primarily to greater building/plumbing permits issued and nonrecurring coin operated machine revenues in the current year. Grants and contributions increased $206,177 or 6% primarily as a result of nonrecurring Hurricane Harvey relief grants received in the current year. Sales taxes increased by $293,866 or 6% due to economic growth fueled by local purchases. Property taxes increased by $836,444 or 13% primarily due to greater appraised property values in the current year. Franchise and other taxes (special assessments) decreased by $753,075 or 33% due to nonrecurring development assessments in the prior year. Investment income increased by $476,800 or over 100% primarily due to the realization of higher rates in the current year. Other revenue decreased by $48,235 or 13% due to nonrecurring mowing payments received in the current year. All other revenues remained relatively stable when compared to the previous year.

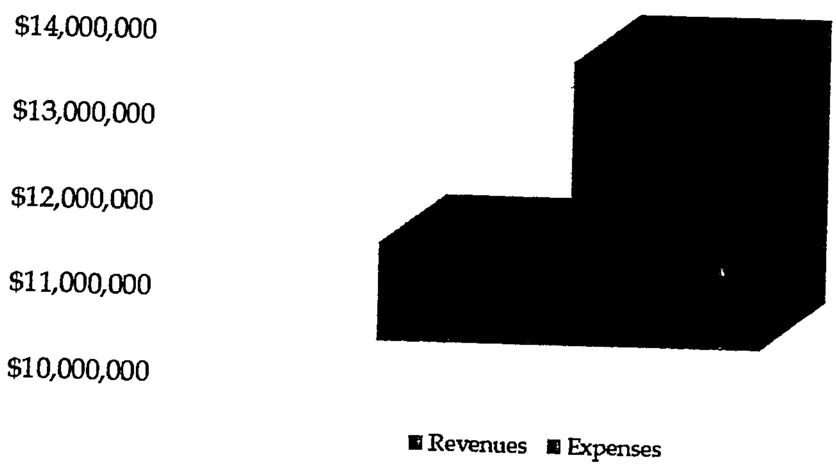
This graph shows the governmental function expenses of the City:



For the year ended September 30, 2023, expenses for governmental activities totaled $19,926,828. This represents an increase of $709,673 or 4% from the prior year. The City's largest functional expense is public safety totaling $11,045,208. Public safety expenses increased by $690,691 or 7% primarily due to greater personnel/employee benefit costs, software maintenance, vehicle repairs, and asset depreciation in the current year. Public works expenses decreased by $485,253 or 16% primarily due to nonrecurring code director compensation payout in the prior year and parks/recreation expenses being recorded in its own department this year. All other expenses remained relatively stable when compared to the previous year.

Business-type activities are shown comparing operating costs to revenues generated by related services.

Business-Type Activities - Revenues and Expenses



For the year ended September 30, 2023, charges for services by business-type activities totaled $11,139,215. This is an increase of $1,663,530 or 18%, from the previous year, which is primarily due to greater consumption and a 46% increase in the water service rate during the year.

Total expenses increased $3,180,431 or 32% to a total of $13,042,456. Utility service expenses increased by $2,426,884 or 36% primarily due to greater personnel costs, wholesale water purchases, and nonrecurring repairs/maintenance in the current year. Sanitation service expenses increased by $678,325 or 25%, primarily due to greater sanitation service costs, resulting from increased customer demand over the current fiscal year. Interest and fiscal charges increased by $75,222 or 16% primarily due to nonrecurring interest payments on the GCWA contractual obligations in the current year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information of near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

At September 30, 2023, the City's governmental funds reported combined fund balances of $10,756,509, a decrease of $663,128 in comparison with the prior year. Approximately 34% of this amount, $3,656,066, constitutes *unassigned fund balance,* which is available for spending at the government's discretion. Nonspendable fund balance totaled $101,826 for inventories and prepaids. The remainder of the fund balance is restricted for particular purposes totaling $6,998,617.

As of the end of the year the general fund reflected a total fund balance of $3,833,210. General fund balance increased by $366,666. This increase is primarily due to higher than anticipated license and permit revenue and nonrecurring transfers in from other funds in the current year.

As a measure of the general fund's liquidity, it may be useful to compare total unassigned fund balance to total fund expenditures. The unassigned (the amount available for spending) fund balance of the general fund of $3,732,284 is 22% of total general fund operating expenditures.

As of the end of the year the capital improvements fund reflected a fund balance of $3,706,878, an increase of $148,260. The increase is primarily due to greater than expected revenues throughout the year.

As of the end of the year the debt service fund reflected a fund balance of $1,135,047, an increase of $227,700. This increase was a result of current year expenditures being less than appropriations and property tax revenues outweighing debt service requirements. Debt service payments totaling $1,042,493 were incurred in the current year.

As of the end of the year, the public improvement district no.1 fund reflected a fund balance of $0 and remained unchanged from the prior year. Special assessment revenue equaled debt service expenditures during the year.

As of the end of the year the GLO – Ike recovery 2 fund reflected a fund deficit of $76,218, a decrease of $273,600. This decrease was primarily a result of transfers out to the water and sewer fund in the current year.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position in the City's largest proprietary fund, the utility fund, totaled $19,952,186. Unrestricted net position at the close of the fiscal year amounted to a deficit of $481,850, and overall net position increased $881,236 from the previous year. Total investment in capital assets, net of related debt was $18,218,097, and capital assets, net of depreciation totaled $33,475,090.

GENERAL FUND BUDGETARY HIGHLIGHTS

Supplemental budget amendments were approved during the fiscal year increasing total budgeted expenditures by $566,364, while budgeted revenues decreased by $387,478, resulting in a final budgeted decrease in fund balance of $1,766,059. The amendments were made to account for actual results during the year. Total budgeted revenues of $14,856,040 were less than actual revenues of $15,278,540, resulting in a positive revenue variance of $422,500. Total budgeted expenditures of $16,424,599 were less than actual expenditures of $17,277,883, resulting in a total negative expenditure variance of $853,284. The general government, public works, and debt service departments exceeded appropriations at the legal level of control.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested $19,197,766 in a variety of capital assets and infrastructure. The City's business-type activities funds had invested $33,475,090 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles, equipment, improvements, and infrastructure.

Major capital asset events during the current year include the following:

- Enterprise leased government vehicles totaling $377,279.
- Purchased Motorol PremierOne software for $537,156.
- Purchased right-to-use utility vehicle assets for $159,419.
- Purchased various waterline and wastewater collection system improvements, totaling $3,082,500.
- Intangible assets related to GCWA financed improvements to South Transmission system and water treatment plant totaling $4,334,372.

More detailed information about the City's capital assets is presented in note IV. C to the financial statements.

LONG-TERM DEBT

The City's outstanding bonds, contractual obligations, notes payable, certificates of obligation, (excluding premiums and discounts) increased by $3,082,065 from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year were $22,955,000. The City made $2,361,245 in principal payments on all outstanding debt obligations. More detailed information about the City's long-term liabilities is presented in note IV. D to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Mayor and City Council are committed to maintaining and improving the overall wellbeing of the City of La Marque and improving services provided to their public citizens. The City is budgeting conservatively for the upcoming year and planning to maintain similar services.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact Finance Director, City of La Marque, 1111 Bayou Road, La Marque, Texas 77568.

FINANCIAL STATEMENTS

City of La Marque, Texas

STATEMENT OF NET POSITION (page 1 of 2)

September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	$ 13,778,161	$ 9,012,828	$ 22,790,989
Receivables, net	2,925,513	1,613,848	4,539,361
Assessment receivable, current	512,037	-	512,037
Prepaid items	61,574	39,192	100,766
Internal balances	(29,911)	29,911	-
Inventories	40,252	45,845	86,097
Current Assets	17,287,626	10,741,624	28,029,250
Assessment receivable, noncurrent	5,978,654	-	5,978,654
Capital assets:			
Non-depreciable	399,073	6,628,605	7,027,678
Net depreciable capital assets	18,798,693	26,846,485	45,645,178
Noncurrent Assets	25,176,420	33,475,090	58,651,510
Total Assets	42,464,046	44,216,714	86,680,760
Deferred Outflows of Resources			
Deferred charge on refunding	16,237	-	16,237
Pension outflows - TMRS	3,003,365	479,271	3,482,636
OPEB outflows - Health	22,655	3,265	25,920
OPEB outflows - TMRS	8,639	1,245	9,884
Total Deferred Outflows of Resources	3,050,896	483,781	3,534,677

Component Unit
La Marque EDC
$ 7,937,911
309,076
-
20,568
-
-
8,267,555
-
5,250,142
1,848,323
7,098,465
15,366,020
-
79,378
-
-
79,378

City of La Marque, Texas

STATEMENT OF NET POSITION (page 2 of 2)

September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts payable and accrued liabilities	$ 2,117,781	$ 1,880,041	$ 3,997,822
Customer deposits	60,496	694,055	754,551
Accrued interest payable	139,958	117,697	257,655
Unearned grant revenue	2,447,077	2,145,702	4,592,779
Compensated absences, current	1,325,530	64,318	1,389,848
Long-term debt due within one year	1,614,728	671,735	2,286,463
Current Liabilities	7,705,570	5,573,548	13,279,118
Noncurrent liabilities due in more than one year:			
Net pension liability - TMRS	6,654,106	1,061,851	7,715,957
Net pension liability - SAP	551,615	177,140	728,755
OPEB liability - Health	641,653	92,482	734,135
OPEB liability - TMRS	331,369	47,760	379,129
Compensated absences, noncurrent	147,281	7,146	154,427
Debt due in more than one year	19,822,421	18,136,901	37,959,322
Noncurrent Liabilities	28,148,445	19,523,280	47,671,725
Total Liabilities	35,854,015	25,096,828	60,950,843
Deferred Inflows of Resources			
Pension inflows - SAP	191,310	61,435	252,745
OPEB inflows - TMRS	120,501	17,368	137,869
OPEB inflows - Health	170,228	24,535	194,763
Total Deferred Inflows of Resources	482,039	103,338	585,377
Net Position			
Net investment in capital assets	7,119,752	18,218,097	25,337,849
Restricted for:			
Capital improvements	1,474,277	2,167,298	3,641,575
Tourism	332,876	-	332,876
Police department	72,409	-	72,409
Municipal court	110,667	-	110,667
Public improvement	185,650	-	185,650
Culture and recreation	45,982	-	45,982
Enabling legislation	231,839	-	231,839
Special projects	79,653	-	79,653
Debt service	1,135,047	48,641	1,183,688
Unrestricted	(1,609,264)	(933,707)	(2,542,971)
Total Net Position	$ 9,178,888	$ 19,500,329	$ 28,679,217

See Notes to Financial Statements.

Component Unit
La Marque EDC
$ 140,346
2,500
-
-
81,389
-
224,235
175,866
-
-
-
9,042
-
184,908
409,143
-
-
-
-
7,081,494
-
-
-
-
-
-
-
943,717
-
7,011,044
$ 15,036,255

City of La Marque, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	$ 5,476,799	$ -	$ 340,712	$ -
Public safety	11,045,208	350,573	88,310	-
Public works	2,645,199	2,907,333	-	3,329,100
Interest and fiscal charges	759,622	-	-	-
Total Governmental Activities	19,926,828	3,257,906	429,022	3,329,100
Business-Type Activities				
Utility	9,648,995	8,348,676	-	-
Sanitation	3,393,461	2,790,539	-	-
Total Business-Type Activities	13,042,456	11,139,215	-	-
Total Primary Government	$ 32,969,284	$ 14,397,121	$ 429,022	$ 3,329,100
Component Unit				
La Marque EDC	$ 753,709	$ -	$ -	$ -
Total Component Unit	$ 753,709	$ -	$ -	$ -

General Revenues:

Taxes

Property tax

Sales tax

Assessments

Franchise and other taxes

Hotel occupancy taxes

Investment income

Other revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning Net Position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	La Marque EDC
$ (5,136,087)	$ -	$ (5,136,087)	$ -
(10,606,325)	-	(10,606,325)	-
3,591,234	-	3,591,234	-
(759,622)	-	(759,622)	-
(12,910,800)	-	(12,910,800)	-
-	(1,300,319)	(1,300,319)	-
-	(602,922)	(602,922)	-
-	(1,903,241)	(1,903,241)	-
(12,910,800)	(1,903,241)	(14,814,041)	-
			(753,709)
			(753,709)
7,108,748	-	7,108,748	-
5,478,469	-	5,478,469	1,826,333
300,196	-	300,196	-
1,118,764	-	1,118,764	-
108,933	-	108,933	-
556,774	422,311	979,085	449,223
332,509	211,713	544,222	161,940
(1,586,313)	1,586,313	-	-
13,418,080	2,220,337	15,638,417	2,437,496
507,280	317,096	824,376	1,683,787
8,671,608	19,183,233	27,854,841	13,352,468
$ 9,178,888	$ 19,500,329	$ 28,679,217	$ 15,036,255

City of La Marque, Texas

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2023

	General	Debt Service	GLO - Ike Recovery 2	Public Improvement District No. 1
Assets				
Cash and cash equivalents	$ 5,879,341	$ 1,761,856	$ 226,492	$ 108,811
Receivables, net	1,613,053	56,789	1,228,274	-
Assessments receivable	-	-	-	6,490,691
Inventory	40,252	-	-	-
Prepaids	60,674	-	-	-
Due from other funds	120,433	-	-	-
Total Assets	$ 7,713,753	$ 1,818,645	$ 1,454,766	$ 6,599,502
Liabilities				
Accounts payable and accrued liabilities	$ 757,238	$ 59	$ 1,241,533	$ 108,811
Customer deposits	60,496	-	-	-
Unearned grant revenue	2,431,226	-	15,851	-
Due to other funds	153,480	626,750	-	-
Total Liabilities	3,402,440	626,809	1,257,384	108,811
Deferred Inflows of Resources				
Unavailable revenue - grants	42,612	-	273,600	-
Unavailable revenue - EMS	228,215	-	-	-
Unavailable revenue - assessments	-	-	-	6,490,691
Unavailable revenue - property taxes	207,276	56,789	-	-
Total Deferred Inflows of Resources	478,103	56,789	273,600	6,490,691
Fund Balances				
Nonspendable:				
Inventories	40,252	-	-	-
Prepaids	60,674	-	-	-
Restricted for:				
Capital improvements	-	-	-	-
Special revenue	-	-	-	-
Debt service	-	1,135,047	-	-
Unassigned	3,732,284	-	(76,218)	-
Total Fund Balances	3,833,210	1,135,047	(76,218)	-
Total Liabilities, Deferred Inflows and Fund Balances	$ 7,713,753	$ 1,818,645	$ 1,454,766	$ 6,599,502

See Notes to Financial Statements.

	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
	$ 3,706,878	$ 1,512,685	$ 13,196,063
	-	27,397	2,925,513
	-	-	6,490,691
	-	-	40,252
	-	900	61,574
	-	626,750	747,183
	$ 3,706,878	$ 2,167,732	$ 23,461,276
	$ -	$ 10,140	$ 2,117,781
	-	-	60,496
	-	-	2,447,077
	-	-	780,230
	-	10,140	5,405,584
	-	-	316,212
	-	-	228,215
	-	-	6,490,691
	-	-	264,065
	-	-	7,299,183
	-	-	40,252
	-	900	61,574
	3,706,878	1,097,616	4,804,494
	-	1,059,076	1,059,076
	-	-	1,135,047
	-	-	3,656,066
	3,706,878	2,157,592	10,756,509
	$ 3,706,878	$ 2,167,732	$ 23,461,276

City of La Marque, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS

September 30, 2023

Fund Balances - Total Governmental Funds

Adjustments for the Statement of Net Position:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets - non-depreciable

Capital assets - net depreciable

Net pension asset

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

Property tax receivable

Assessment receivable

Grants receivable

EMS receivable

Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expenditure) until then.

Deferred charges on refunding

Deferred pension outflows - TMRS

Deferred OPEB outflows - TMRS

Deferred OPEB outflows - Health

Internal service funds are used by management to charge the cost of equipment services and replacement to individual funds. The assets/liabilities of the internal service funds are included in governmental activities in the statement of net position

Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred pension inflows -SAP

Deferred OPEB inflows - TMRS

Deferred OPEB inflows - Health

Some liabilities, including bonds payable and compensated absences, are not reported as liabilities in the governmental funds.

Net pension liability - TMRS

Net pension liability - SAP

OPEB liability - Health

OPEB liability - TMRS

Compensated absences

Accrued interest

Bond premium

Non-current liabilities due in one year

Non-current liabilities due in more than one year

Net Position of Governmental Activities

See Notes to Financial Statements.

$	10,756,509
	399,073
	18,798,693
	264,065
	6,490,691
	316,212
	228,215
	16,237
	3,003,365
	8,639
	22,655
	585,234
	(191,310)
	(120,501)
	(170,228)
	(6,654,106)
	(551,615)
	(641,653)
	(331,369)
	(1,472,811)
	(139,958)
	(424,619)
	(1,614,728)
	(19,397,802)
$	9,178,888

City of La Marque, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS (Page 1 of 2)

For the Year Ended September 30, 2023

	General	Debt Service	GLO - Ike Recovery 2	Public Improvement District No. 1
Revenues				
Property tax	$ 4,817,712	$ 2,203,429	$ -	$ -
Sales tax	5,478,469	-	-	-
Special assessments	-	-	-	788,166
Franchise and other taxes	1,081,593	-	-	-
Hotel occupancy taxes	-	-	-	-
License and permits	1,904,302	-	-	-
Charges for services	958,694	-	-	-
Fines and forfeitures	335,098	-	-	-
Intergovernmental	38,310	-	-	-
Contributions and donations	24,500	-	3,210,921	-
Investment income	341,512	27,140	-	-
Other revenues	298,350	-	-	-
Total Revenues	15,278,540	2,230,569	3,210,921	788,166
Expenditures				
Current:				
General government	4,983,194	-	-	-
Public safety	10,206,815	-	-	-
Public works	1,347,681	-	13,259	-
Debt service:				
Principal	619,528	619,800	-	487,970
Interest and fiscal charges	76,265	422,693	-	300,196
Capital outlay	44,400	-	1,370,952	-
Total Expenditures	17,277,883	1,042,493	1,384,211	788,166
Excess of Revenues Over (Under) Expenditures	(1,999,343)	1,188,076	1,826,710	-

Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 100,935	$ 7,122,076
-	-	5,478,469
-	-	788,166
-	37,171	1,118,764
-	108,933	108,933
-	-	1,904,302
-	-	958,694
-	15,475	350,573
118,179	50,000	206,489
-	-	3,235,421
119,004	51,812	539,468
-	34,159	332,509
237,183	398,485	22,143,864
-	190,337	5,173,531
-	32,375	10,239,190
-	-	1,360,940
-	-	1,727,298
-	-	799,154
88,923	4,470	1,508,745
88,923	227,182	20,808,858
148,260	171,303	1,335,006

City of La Marque, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS (Page 2 of 2)
For the Year Ended September 30, 2023

	General	Debt Service	GLO - Ike Recovery 2	Public Improvement District No. 1
Other Financing Sources (Uses)				
Transfers in	$ 1,456,699	$ -	$ -	$ -
Transfers (out)	(5,125)	(960,376)	(2,100,310)	-
SBITA issuance	537,156	-	-	-
Lease issuance	377,279	-	-	-
Total Other Financing Sources (Uses)	2,366,009	(960,376)	(2,100,310)	-
Net Change in Fund Balances	366,666	227,700	(273,600)	-
Beginning fund balances	3,466,544	907,347	197,382	-
Ending Fund Balances	$ 3,833,210	$ 1,135,047	$ (76,218)	$ -

See Notes to Financial Statements.

Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 22,799	$ 1,479,498
-	-	(3,065,811)
-	-	537,156
-	-	377,279
-	22,799	(671,878)
148,260	194,102	663,128
3,558,618	1,963,490	10,093,381
3,706,878	$ 2,157,592	$ 10,756,509

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City of La Marque, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:		
Net changes in fund balances - total governmental funds	$	663,128
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay		919,935
Depreciation expense		(1,442,454)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(140,749)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Pension expense - TMRS		(607,294)
Pension expense - SAP		267,363
Compensated absences		17,149
Other post employment benefits - TMRS		(8,858)
Other post employment benefits - Health		(30,641)
Accrued interest		5,896
Amortization of deferred charges on refunding		(2,706)
Amortization of bond premium and discounts		36,342
The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal payments		1,239,328
Developer payable		487,970
SBITA issuance		(537,156)
Lease issuance		(377,279)
Internal service funds are used by management to charge the cost of equipment services and replacement to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		17,306
Change in Net Position of Governmental Activities	$	507,280

See Notes to Financial Statements.

City of La Marque, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

PROPRIETARY FUNDS

September 30, 2023

	Business-Type Activities Enterprise Funds			Governmental Activities
	Utility	Sanitation	Total	Internal Service
Assets				
Current Assets				
Cash and cash equivalents	$ 9,011,885	$ 943	$ 9,012,828	$ 582,098
Receivables, net	1,201,101	412,747	1,613,848	-
Prepaid items	39,192	-	39,192	-
Due from other funds	541,897	-	541,897	3,136
Inventories	45,845	-	45,845	-
Total Current Assets	10,839,920	413,690	11,253,610	585,234
Noncurrent Assets				
Capital assets:				
Non-depreciable	6,628,605	-	6,628,605	-
Net depreciable capital assets	26,846,485	-	26,846,485	-
Total Noncurrent Assets	33,475,090	-	33,475,090	-
Total Assets	44,315,010	413,690	44,728,700	585,234
Deferred Outflows of Resources				
Pension outflows - TMRS	479,271	-	479,271	-
OPEB outflows - Health	3,265	-	3,265	-
OPEB outflows - TMRS	1,245	-	1,245	-
Total Deferred Outflows of Resources	483,781	-	483,781	-

City of La Marque, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

PROPRIETARY FUNDS

September 30, 2023

	Business-Type Activities Enterprise Funds			Governmental Activities
	Utility	Sanitation	Total	Internal Service
Liabilities				
Current Liabilities				
Accounts payable and accrued expenses	$ 1,526,480	$ 353,561	$ 1,880,041	$ -
Customer deposits	694,055	-	694,055	-
Compensated absences, current	64,318	-	64,318	-
Current maturities of long-term liabilities	671,735	-	671,735	-
Due to other funds	-	511,986	511,986	-
Unearned grant revenue	2,145,702	-	2,145,702	-
Accrued interest	117,697	-	117,697	-
Total Current Liabilities	5,219,987	865,547	6,085,534	-
Noncurrent Liabilities				
Net pension liability - TMRS	1,061,851	-	1,061,851	-
Net pension liability - SAP	177,140	-	177,140	-
OPEB liability - TMRS	47,760	-	47,760	-
OPEB liability - Health	92,482	-	92,482	-
Compensated absences, noncurrent	7,146	-	7,146	-
Long-term liabilities	18,136,901	-	18,136,901	-
Total Liabilities	24,743,267	865,547	25,608,814	-
Deferred Inflows of Resources				
Pension inflows - SAP	61,435	-	61,435	-
OPEB inflows - TMRS	17,368	-	17,368	-
OPEB inflows - Health	24,535	-	24,535	-
Total Deferred Inflows of Resources	103,338	-	103,338	-
Net Position				
Net investment in capital assets	18,218,097	-	18,218,097	-
Restricted for:				
Capital projects	2,167,298	-	2,167,298	-
Debt service	48,641	-	48,641	-
Unrestricted	(481,850)	(451,857)	(933,707)	585,234
Total Net Position	$ 19,952,186	$ (451,857)	$ 19,500,329	$ 585,234

See Notes to Financial Statements.

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City of La Marque, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

For the Year Ended September 30, 2023

	Business-Type Activities Enterprise Funds			Governmental Activities
	Utility	**Sanitation**	**Total**	**Internal Service**
Operating Revenues				
Charges for services	$ 8,348,676	$ 2,790,539	$ 11,139,215	$ -
Other income	172,931	38,782	211,713	-
Total Operating Revenues	8,521,607	2,829,321	11,350,928	-
Operating Expenses				
Personnel services	2,078,985	-	2,078,985	-
Contractual services	431,373	3,393,461	3,824,834	-
Materials and supplies	373,504	-	373,504	-
Utilities	364,544	-	364,544	-
Purchased water	2,064,639	-	2,064,639	-
Repairs and maintenance	1,662,143	-	1,662,143	-
Depreciation	1,888,332	-	1,888,332	-
Capital outlay	243,318	-	243,318	-
Total Operating Expenses	9,106,838	3,393,461	12,500,299	-
Operating Income (Loss)	(585,231)	(564,140)	(1,149,371)	-
Nonoperating Revenues (Expenses)				
Investment income	422,311	-	422,311	17,306
Interest expense	(542,157)	-	(542,157)	-
Nonoperating Revenues (Expenses)	(119,846)	-	(119,846)	17,306
Income (Loss) Before Transfers	(705,077)	(564,140)	(1,269,217)	17,306
Transfers				
Transfers in	3,060,686	-	3,060,686	-
Transfers (out)	(1,474,373)	-	(1,474,373)	-
Change in Net Position	881,236	(564,140)	317,096	17,306
Beginning net position	19,070,950	112,283	19,183,233	567,928
Ending Net Position	$ 19,952,186	$ (451,857)	$ 19,500,329	$ 585,234

See Notes to Financial Statements.

City of La Marque, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 1 of 2)

For the Year Ended September 30, 2023

	Business-Type Activities Enterprise Funds			Governmental Activities
	Utility	**Sanitation**	**Total**	**Internal Service**
Cash Flows from Operating Activities				
Receipts from customers	$ 8,015,524	$ 2,759,458	$ 10,774,982	$ -
Payments to suppliers and contractors	(4,597,661)	(2,759,416)	(7,357,077)	-
Payments to employees	(1,674,755)	-	(1,674,755)	-
Net Cash Provided (Used) by Operating Activities	1,743,108	42	1,743,150	-
Cash Flows from Noncapital Financing Activities				
Transfers in	3,060,686	-	3,060,686	-
Transfers (out)	(1,474,373)	-	(1,474,373)	-
Net Cash Provided (Used) by Noncapital Financing Activities	1,586,313	-	1,586,313	-
Cash Flows from Capital and Related Financing Activities				
Purchases of capital assets	(7,514,196)	-	(7,514,196)	-
Principal paid on capital debt	(633,947)	-	(633,947)	-
Proceeds from capital debt	4,334,372	-	4,334,372	-
Interest paid on capital debt	(552,741)	-	(552,741)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(4,366,512)	-	(4,366,512)	-
Cash Flows from Investing Activities				
Change in investment balances	10,859	-	10,859	43,094
Interest on investments	422,311	-	422,311	17,306
Net Cash Provided (Used) by Investing Activities	433,170	-	433,170	60,400
Net Increase (Decrease) in Cash and Cash Equivalents	(603,921)	42	(603,879)	60,400
Beginning cash and cash equivalents	9,615,806	901	9,616,707	521,698
Ending Cash and Cash Equivalents	$ 9,011,885	$ 943	$ 9,012,828	$ 582,098

See Notes to Financial Statements.

City of La Marque, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 2 of 2)

For the Year Ended September 30, 2023

	Business-Type Activities Enterprise Funds			Governmental Activities
	Utility	**Sanitation**	**Total**	**Internal Service**
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	$ (585,231)	$ (564,140)	$ (1,149,371)	$ -
Adjustments to reconcile operating income to net cash provided (used):				
Depreciation	1,888,332	-	1,888,332	-
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in:				
Accounts receivable	(572,115)	(69,863)	(641,978)	-
Inventory	-	-	-	-
Prepaid items	(11,433)	-	(11,433)	-
Due from other funds	(297,895)	-	(297,895)	-
Deferred Outflows of Resources:				
Pension liab - TMRS	(305,062)	-	(305,062)	-
Pension liab - SAP	-	-	-	-
OPEB liab - Health	22,374	-	22,374	-
OPEB liab - TMRS	26,219	-	26,219	-
Increase (Decrease) in:				
Accounts payable and accrued expenses	851,188	339,298	1,190,486	-
Customer deposits	66,032	-	66,032	-
Compensated absences	(11,430)	-	(11,430)	-
Due to other funds	-	294,747	294,747	-
Net pension liability - TMRS	704,718	-	704,718	-
Net pension liability - SAP	177,140	-	177,140	-
OPEB liability - TMRS	(25,798)	-	(25,798)	-
OPEB liability - Health	(19,450)	-	(19,450)	-
Deferred Inflows of Resources:				
Pension inflows - TMRS	(225,916)	-	(225,916)	-
Pension inflows - SAP	61,435	-	61,435	-
Unearned revenues - Grants	-	-	-	-
Net Cash Provided (Used) by Operating Activities	$ 1,743,108	$ 42	$ 1,743,150	$ -
Schedule of Non-Cash Capital and Related Financing Activities				
Lease issuance	$ 159,419	$ -	$ 159,419	$ -

See Notes to Financial Statements.

City of La Marque, Texas

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

September 30, 2023

		Custodial Funds
Assets		
Cash and cash equivalents		$ 10,617
	Total Assets	10,617
Net Position		
Restricted		10,617
	Total Net Position	$ 10,617

City of La Marque, Texas

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

For the Year Ended September 30, 2023

		Custodial Funds
Additions		
Investment earnings		$ 142
Other revenue		55
	Total Additions	197
	Change in Net Position	197
Beginning net position		10,420
	Ending Net Position	$ 10,617

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities,* which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

The City of La Marque, Texas (the "City") was incorporated in 1953. In 1957, the City adopted a Home Rule form of government and operates under a Council-Manager form of government. The City is governed by an elected mayor and four-member City Council. The City Council is the principal legislative body of the City. The City Manager is appointed by a majority vote of the City Council and is responsible to the City Council for the administration of all the affairs of the City. The City Manager is responsible for the appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget.

The City provides the following services: police, fire, ambulance, streets, water and wastewater utilities, solid waste, code enforcement, parks and recreation, public library, public improvements, community development, and general administrative services.

For financial reporting purposes, management has considered all potential component units. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The criteria used are as follows:

Financial Accountability – The primary government is deemed to be financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government and there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Discretely Presented Component Unit

La Marque Economic Development Corporation

All powers of the La Marque Economic Development Corporation (the "EDC") are vested in a Board consisting of five persons who are appointed by the City Council. The Board acts on behalf of the City in administering the provisions of Section 4A, Article 5190.6, of the Development Act of 1970, State of Texas. The Corporation is funded by a one half of one percent local sales and use tax approved by local voters. City Council approval is required for annual budgets. In addition, the Corporation is prohibited from issuing bonded debt without approval of the City Council. The Corporation does not qualify as a blended component unit due to services that directly benefit the community rather than the City itself.

Complete financial statements for the component unit may be obtained by contacting the entity's administrative offices at La Marque Economic Development Corporation, 1130 First Street, La Marque, Texas 77568.

Blended Component Units

La Marque Public Improvement District No. 1

This entity was created to provide the financing and management tool needed to facilitate the development of a master planned community. The revenues are derived from an assessment levied against each residential lot. The City will take title, maintain, operate, and repair any infrastructure donated to the City by the developer. The PID does not prepare separate financial statements. The PID is accounted for as a special revenue fund, with the City's financial oversight. This is considered a complete presentation of this component unit.

Omega Bay Tax Incremental Reinvestment Zone

The Omega Bay Tax Incremental Reinvestment Zone "TIRZ" was created as a financing tool that uses tax revenues generated by future increases in property values to pay for public improvements in the Omega Bay subdivision. Public improvements must be defined by the board of the Omega Bay TIRZ which consist of two State officials and seven board members that are nominated and appointed by the Mayor. The Mayor's nomination and appointment of the seven of the nine board members is subject to consent and approval of the City Council. The revenues are derived from property tax increments which is the increase in tax revenues associated with the property value increases after commencement. The Omega Bay TIRZ commenced on January 1, 2020 and terminates on December 31, 2050. The property tax increments starting in fiscal year 2021 will be recorded within the Omega Bay TIRZ fund. The City will take title, maintain, operate, and repair any infrastructure from improvements within the Omega Bay TIRZ subdivision. The TIRZ does not prepare separate financial statements. The TIRZ is accounted for as a special revenue fund, with the City's financial oversight. This is considered a complete presentation of this component unit.

C. Basis of Presentation - Government-Wide and Fund Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and the proprietary funds.

As discussed earlier, the government has one discretely presented component unit and is shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category; governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, emergency services, and charges for services. Expenditures include general government, public safety, public works, capital outlay, and debt service.

Capital Improvements Fund

The capital improvement fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The capital projects funds include the capital projects fund and the capital improvements fund. The capital projects fund is considered nonmajor for reporting purposes. The capital improvements fund is considered major for reporting purposes.

GLO – Ike Recovery 2 Fund

This fund accounts for revenues and expenditures related to hurricane recovery grants.

Debt Service Fund

The City's debt service fund accounts for the accumulation of resources to service the City's governmental long-term debt. This fund is considered major for reporting purposes.

Public Improvement District No. 1 Fund

Public Improvement District Number One ("PID") was created pursuant to Chapter 372 of the Texas Local Government Code. The City created the PID as a mechanism to finance public infrastructure improvements within the PID boundaries. These improvements consist of the construction of water lines, sanitary sewer lines, storm sewers, paving, parks, public landscaping, recreational amenities, erosion control, contingency provisions, engineering services, financing costs, and administrative and legal services for the PID. The City Council found that the improvements would serve to promote the construction of single-family units and confer a special benefit to properties within the PID. Consequently, it would be necessary to apportion the costs of the improvements against property owners in the PID by special assessments. Initially, the public improvements would be prefunded by the developers of the residential subdivisions within the PID. The developers would then be entitled to receive reimbursement of the public improvement costs, subject to limitations contained in their development agreements with the City. The PID does not prepare separate financial statements. The PID is presented as a major governmental fund in the basic financial statements and is considered a complete presentation of this component unit.

The government reports the following major enterprise funds:

Utility Fund

The utility fund accounts for the operation of the City's water and wastewater collection and wastewater treatment. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges.

Sanitation Fund

The sanitation fund is used to account for the activities necessary for the provisions of solid waste collection and disposal services.

Additionally, the government reports the following fund types:

Special Revenue Funds

The City accounts for resources restricted to, or designated for, specific purposes (not including expendable trusts or major capital projects) in a special revenue fund. These funds consist of the Comcast public, educational, and governmental access (PEG) fees fund; police department child outreach program fund; hotel/motel fund; drug seizure fund; public improvement district no. 1 fund (major fund as of yearend); parks fund; court technology fund; court security fund; child safety fund; law enforcement officers standards and education (LEOSE) training fund; clean city fund; library grants fund, GLO – Ike recovery 2 fund (major fund as of yearend), and the Omega Bay TIRZ fund.

Internal Service Fund

The City's internal service fund account for services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The equipment replacement fund is used to account for the internal cash funding for equipment replacement costs as needed by City departments.

Fiduciary Funds

The City's fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The City maintains two fiduciary funds, the library memorial fund and the seized property fund.

The library memorial fund is a *private-purpose trust fund* and is used to account for contributions legally held in a trust for the purchase of library books.

The seized property fund is a *custodial fund* and is used to account for property seized that is held in a custodial capacity.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary, pension and other postemployment benefit trust, and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Custodial funds uses economic resources measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

E. Assets, Liabilities, Deferred Outflows / Inflows, and Fund Equity or Net Position

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools,* the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool, are reported using the pools' share price. The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the City is authorized to invest in the following:

Direct obligations of the U.S. Government
Fully collateralized certificates of deposit and money market accounts
Statewide investment pools

2. Fair Value

The City has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."
Advances between funds are offset by a nonspendable fund balance account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Inventories and Prepaid Items

Inventories are recorded in the general and utility funds and are stated at cost using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The consumption method is used to recognize expenditures. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid services is recorded based on when prepaids were consumed rather than when purchased.

5. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements. Restricted assets of the enterprise fund are restricted for customer deposits and by bond covenants for repayment of debt and to finance construction projects.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than $5,000 for furniture and equipment; $25,000 for buildings, improvements, and infrastructure; and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art, and capital items received in a service concession arrangement are reported at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Buildings and structures	20 - 40 years
Vehicles	10 years
Machinery and equipment	5 - 20 years
Furniture and office equipment	5 - 6 years
Improvements other than buildings	20 – 40 years

7. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources.* This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, special assessments, and EMS. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

9. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

By resolution, the City Council has also authorized the City Manager and the Finance Director as the officials authorized to assign fund balance to a specific purpose. Assignments of fund balance do not require formal action by the City Council; however, each assignment must be approved by both authorized officials before the item can be presented in the financial statements.

The City strives to maintain an unassigned fund balance of not less than 25 percent of the budgeted operational expenditures in all City funds. The purpose of the unassigned balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to citizens. If unassigned fund balance falls below the goal or has a deficiency, the City will seek to reduce expenditures prior to increasing revenues to replenish fund balance within a reasonable timeframe.

11. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable, notes payable, and lease obligations.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed when incurred.

Assets acquired under the terms of leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

12. Leases

Lessee: The City is a lessee for noncancellable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the full-accrual financial statements. The City recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

13. Subscription Based Information Technology Agreements

The City implemented the provision of Governmental Accounting Standard Board (GASB) Statement No. 96, entitled Subscription-Based Information Technology Arrangements ("SBITA"). Upon implementation, the City recorded right to use assets and subscription liabilities based on the present value of the payments for the related arrangements. The assets are included within capital assets, and amortized straight-line over the term of the arrangement. The liabilities accrue interest at the implied rate estimated by the City, and are relieved with payments over the term of the arrangements.

14. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The City also provides a supplemental annuity plan (SAP) through a single-employer defined benefit plan. The SAP is an unfunded, pay-as-you-go plan. Information about the City's total pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense is provided by the City's consulting actuary.

15. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is $7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

The City also provides medical benefits to eligible retirees through a single-employer defined benefit plan. This plan is an unfunded, pay-as-you-go plan. Information about the City's total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by the City's consulting actuary.

16. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

Property taxes at the fund level are recorded as receivables and deferred revenues at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with Generally Accepted Accounting Principles have been recognized as revenue.

3. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, sick, and compensatory time. Accumulated vacation is limited to maximum of two years credit for all City employees.

Length of Service	Max. Vacation Leave Accrual
Up to 5 years	160 hours
6 to 10 years	240 hours
11 to 20 years	320 hours
Greater than 21 years	400 hours

Accumulated sick leave is limited to 1,040 hours. An employee who resigns or terminates employment will be paid at the employee's regular pay scale not to exceed one month's pay

(160 hours). Employees who retire from employment will be paid a lump sum of all accumulated sick leave within established limits.

The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer fund, storm water drainage, airport, and sanitary landfill funds are charges to customers for sales and services. The water and sewer fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities."

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except the capital projects funds, which adopt project length budgets. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control, as defined by the charter, in the approved budget is the department level. The City Manager may transfer appropriations within a department without seeking the approval of City Council. Appropriations lapse at the end of the year, excluding capital project budgets.

Supplemental budget appropriations were made for the year ended September 30, 2023. The general fund, debt service fund, Comcast PEG fees fund, hotel/motel fund, drug seizures fund, public improvement district no. 1 fund, capital projects fund, capital improvements fund, parks fund, court technology fund, court security fund, child safety fund, LEOSE training fund, and the clean city fund have legally adopted annual budgets. Budgets were not adopted for the Police Department Child Outreach Program, Library Grants, GLO – Ike Recovery 2 fund, and Omega Bay TIRZ fund.

A. Expenditures Over Appropriations

For the year ended September 30, 2023, expenditures exceeded appropriations at the legal level of control as follows:

General Fund:	
General government	$1,902,243
Public works	321,377
Debt service	531,737
Drug Seizure Fund:	
Public safety	$ 21,821
Parks Fund:	
General government	$ 19,451
Court Technology Fund:	
General government	$ 15,738
LEOSE Training Fund:	
Public safety	$ 7,554

Comcast PEG Fees Fund:		
Capital outlay	$	4,470

B. Deficit Fund Balance

At September 30, 2023, the Sanitation fund and GLO – Ike Recovery 2 fund had a deficit fund balance of $451,857 and $1,030,893. The deficit will be eliminated in the future through reduction of expenditures, increase in revenues, or reimbursements from other funds.

C. Restricted Fund Equity

The City records fund balance restrictions on the fund level to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures.

The following is a list of net position restricted by the City:

		Restricted	
Capital improvements	$	3,941,575	*
Tourism		332,876	*
Police department		72,409	*
Municipal court		110,667	
Public improvement		185,650	
Culture and recreation		45,982	
Enabling legislation		231,839	*
Special projects		79,653	
Debt service (governmental)		1,135,047	
Debt service (proprietary)		48,641	
Total	$	6,184,339	

* Restricted by enabling legislation

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2023, the primary government had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
Money market funds	$ 808,502	0.003
External investment pools	20,450,863	0.12
Total value	$ 21,259,365	
Portfolio weighted average maturity		0.11

As of September 30, 2023, the discretely presented component unit had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
External investment pools	$ 6,672,154	0.11
Money market funds	653	0.00
Total value	$ 6,672,807	
Portfolio weighted average maturity		0.11

Interest rate risk In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities; monitoring credit ratings of portfolio position to assure compliance with rating requirements imposed by the Public Funds Investment Act; and invest operating funds primarily in short-term securities or similar government investment pools.

Credit risk: The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service. As of September 30, 2023, the City's investment in investment pools were rated AAAm by Standard & Poor's.

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2023, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAm. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. There were no limitations or restrictions on withdrawals.

LOGIC

The Local Government Investment Cooperative ("LOGIC") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. LOGIC was created by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing, respectively. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

LOGIC operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. LOGIC uses the amortized cost valuation technique,. which generally approximates the fair value of the assets, has been deemed to be a proxy for fair value.

Accordingly, the fair value of the position in LOGIC are the same as the value of LOGIC shares. There were no limitations or restrictions on withdrawals.

<u>Texas CLASS</u>

Texas CLASS is a local government investment pool created to meet the cash management and short-term investment needs of Texas governmental entities. Texas CLASS Government seeks to provide participants with a competitive market yield while maintaining daily liquidity and a stable net asset value. Texas CLASS Government is rated 'AAAm' by S&P Global Ratings. There were no limitations or restrictions on withdrawals.

B. Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

C. Receivables

The following comprise receivable balances of the primary government at year end:

	Governmental Activities					
	General	GLO - Ike Recovery 2	Debt Service	PID No. 1	Nonmajor Governmental	Total
Property taxes	$ 689,848	$ -	$ 189,295	$ -	$ -	$ 879,143
Sales tax	926,738	-	-	-	-	926,738
Hotel/motel taxes	-	-	-	-	15,801	15,801
Court	318,140	-	-	-	-	318,140
Ambulance billing	490,763	-	-	-	-	490,763
Special assessments	-	-	-	6,490,691	-	6,490,691
Grants	-	1,228,274	-	-	-	1,228,274
Other	35,553	-	-	-	11,596	47,149
Allowance	(847,989)	-	(132,506)	-	-	(980,495)
	$ 1,613,053	$ 1,228,274	$ 56,789	$ 6,490,691	$ 27,397	$ 9,416,204

	Business-Type Activities		
	Utility	Sanitation	Total
Accounts	$ 2,765,089	$ 1,079,363	$ 3,844,452
Other	75,277	-	75,277
Allowance	(1,639,265)	(666,616)	(2,305,881)
	$ 1,201,101	$ 412,747	$ 1,613,848

The discretely presented component unit had receivables of $309,076 as of yearend which consisted entirely of sales tax.

City of La Marque, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

D. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 210,370	$ -	$ -	$ 210,370
Construction in progress	183,203	5,500	-	188,703
Total capital assets not being depreciated	393,573	5,500	-	399,073
Capital assets, being depreciated:				
Buildings and improvements	11,826,207	-	-	11,826,207
Improvements other than buildings	29,024,810	-	-	29,024,810
Vehicles	4,056,351	-	-	4,056,351
Right-of-use assets	860,499	914,435	150,300	1,925,234
Machinery and equipment	4,395,016	-	(150,300)	4,244,716
Furniture and office equipment	396,167	-	-	396,167
Total capital assets being depreciated	50,559,050	914,435	-	51,473,485
Less accumulated depreciation				
Buildings and improvements	(3,495,639)	(285,879)	-	(3,781,518)
Improvements other than buildings	(20,638,990)	(539,305)	-	(21,178,295)
Vehicles	(2,580,535)	(184,924)	-	(2,765,459)
Right-of-use assets	(507,149)	(340,598)	(60,120)	(907,867)
Machinery and equipment	(3,660,699)	(90,758)	60,120	(3,691,337)
Furniture and office equipment	(349,326)	(990)	-	(350,316)
Total accumulated depreciation	(31,232,338)	(1,442,454)	-	(32,674,792)
Net capital assets being depreciated	19,326,712	(528,019)	-	18,798,693
Total Capital Assets	$ 19,720,285	$ (522,519)	$ -	$ 19,197,766

Depreciation was charged to governmental functions as follows:

General government	$ 297,566
Public safety	497,170
Public works	647,718
Total Governmental Activities Depreciation Expense	$ 1,442,454

City of La Marque, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

A summary of changes in business-type activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 209,774	$ -	$ -	$ 209,774
Construction in progress	3,991,986	3,082,500	(655,655)	6,418,831
Total capital assets not being depreciated	4,201,760	3,082,500	(655,655)	6,628,605
Capital assets, being depreciated:				
Buildings and improvements	116,805	-	-	116,805
Improvements other than buildings	57,198,231	84,518	655,655	57,938,404
Vehicles	1,611,783	-	-	1,611,783
Right-of-use assets	537,637	159,419	-	697,056
Intangible assets	-	4,334,371	-	4,334,371
Machinery and equipment	1,803,363	12,807	-	1,816,170
Total capital assets being depreciated	61,267,819	4,591,115	655,655	66,514,589
Less accumulated depreciation				
Buildings and improvements	(116,925)	-	-	(116,925)
Improvements other than buildings	(34,411,098)	(1,570,723)	-	(35,981,821)
Vehicles	(1,301,481)	(35,292)	-	(1,336,773)
Right-of-use assets	(492,838)	(89,190)	-	(582,028)
Intangible assets	-	(147,294)	-	(147,294)
Machinery and equipment	(1,457,430)	(45,833)	-	(1,503,263)
Total accumulated depreciation	(37,779,772)	(1,888,332)	-	(39,668,104)
Net capital assets being depreciated	23,488,047	2,702,783	655,655	26,846,485
Total Capital Assets	$ 27,689,807	$ 5,785,283	$ -	$ 33,475,090

Depreciation was charged to business-type activities as follows:

Utility	$ 1,888,332
Total Business-Type Activities Depreciation Expense	$ 1,888,332

A summary of changes in component-unit activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 3,444,885	$ 218,939	$ -	$ 3,663,824
Construction in progress	247,751	1,338,567	-	1,586,318
Total capital assets not being depreciated	3,692,636	1,557,506	-	5,250,142
Capital assets, being depreciated:				
Buildings and structures	1,888,936	294,478	-	2,183,414
Total capital assets being depreciated	1,888,936	294,478	-	2,183,414
Less accumulated depreciation				
Buildings and structures	(257,945)	(77,146)	-	(335,091)
Total accumulated depreciation	(257,945)	(77,146)	-	(335,091)
Net capital assets being depreciated	1,630,991	217,332	-	1,848,323
Total Capital Assets	$ 5,323,627	$ 1,774,838	$ -	$ 7,098,465

E. Long-term Debt

The following is a summary of changes in the City's total long-term liabilities for the year ended September 30, 2023. In general, the City uses the debt service fund and general fund to liquidate governmental long-term liabilities.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds, notes and other payables:					
Contractual Obligation	$ 652,826	$ -	$ (53,561)	$ 599,265	$ 61,384
General Obligation Bonds	2,910,000	-	(370,000)	2,540,000	390,000
Certificates of Obligation	9,791,800	-	(249,800)	9,542,000	259,600
Direct borrowing/placement:					
Note payable	836,275	-	(52,949)	783,326	54,633
Lease liabilities	655,831	377,279	(319,840)	713,270	283,830
Subscription liabilities	-	537,156	(193,178)	343,978	53,244
Developer payable	6,978,661	-	(487,970)	6,490,691	512,037
Less deferred amounts:					
For premiums	460,961	-	(36,342)	424,619	-
Total Governmental Activities	$ 22,286,354	$ 914,435	$ (1,763,640)	$ 21,437,149	$ 1,614,728
		Long-term liabilities due in more than one year		$ 19,822,421	
Business-Type Activities:					
Bonds, notes and other payables:					
Certificates of Obligation	$ 11,138,200	$ -	$ (265,200)	$ 10,873,000	$ 275,400
Direct borrowing/placement:					
Contractual obligation	2,430,000	4,334,372	(241,147)	6,523,225	290,986
Note payable	310,348	-	(19,650)	290,698	20,275
Lease liabilities	202,622	159,419	(107,950)	254,091	85,074
Less deferred amounts:					
For premiums	900,351	-	(32,729)	867,622	-
Total Business-Type Activities	$ 14,981,521	$ 4,493,791	$ (666,676)	$ 18,808,636	$ 671,735
		Long-term liabilities due in more than one year		$ 18,136,901	

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The City intends to retire all of its general long-term liabilities, plus accrued interest, from property taxes and other current revenues from the debt service fund as has been done in prior years. The proprietary fund type long-term debt will be repaid, plus accrued interest, from operating revenues of the respective fund. The general fund has typically been used to liquidate the liability for compensated absences for governmental activities. Leases are secured by the underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset.

City of La Marque, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

Long-term debt at year end was comprised of the following debt issues:

	Governmental Activities	Business - Type Activities	Total
Certificates of Obligation:			
$4,684,800 Certificate of Obliation, Series 2016, due in annual installments through 2045, interest at 2-3.125%	$ 4,092,000	$ -	$ 4,092,000
$6,000,000 Certificate of Obliation, Series 2018, due in annual installments through 2048, interest at 3.5-5%	5,450,000	-	5,450,000
$5,075,200 Certificate of Obliation, Series 2016, due in annual installments through 2045, interest at 2-3.125%	-	4,433,000	4,433,000
$7,605,000 Certificate of Obligation, Series 2020, due in annual installments through 2050, interest at 4%	-	6,440,000	6,440,000
Total Certificates of Obligation	$ 9,542,000	$ 10,873,000	$ 20,415,000
General Obligation Bonds:			
$2,520,000 General Obligation, Series 2014, due in annual installments through 2029, interest at 2.5-4.0%	$ 1,180,000	$ -	$ 1,180,000
$2,470,000 General Obliation, Series 2017, due in annual installments through 2029, interest at 3%	1,360,000	-	1,360,000
Total General Obligation Bonds	$ 2,540,000	$ -	$ 2,540,000
$652,826 Contractual Obligaiton, Series 2022 due in annual installments through 2035, interest at 1.81%	$ 599,265	$ -	$ 599,265
$4,334,372 Contractual Obligation, Series 2023, due in annual installments through 2052, interest at 5.00%	-	4,308,225	4,308,225
$3,305,000 Contractual Obligation, Series 2018, due in annual installments through 2032, interest at 2.51%	-	2,215,000	2,215,000
Total Contractual Obligation	$ 599,265	$ 6,523,225	$ 7,122,490
$936,831 Note Payable, due in annual installments through 2035, interest at 3.18%	$ 783,326	$ -	$ 783,326
$347,669 Note Payable, Series 2020 due in annual installments through 2035, interest at 3.18%	-	290,698	290,698
Total Note Payable	$ 783,326	$ 290,698	$ 1,074,024
Less deferred amounts:			
Issuance premium	424,619	867,622	1,292,241
Total deferred amounts	$ 424,619	$ 867,622	$ 1,292,241
Developer payable	$ 6,490,691	$ -	$ 6,490,691
Lease/subscription liabilities	$ 1,057,248	$ 254,091	$ 1,311,339
Total Long-Term Debt	$ 21,437,149	$ 18,808,636	$ 40,245,785

City of La Marque, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

The annual requirements to amortize the City's long-term activities debt issues outstanding at year ending were as follows:

General Obligation Bonds

Year ending September 30,	Governmental Activites Principal	Governmental Activites Interest	Total
2024	$ 390,000	$ 74,350	$ 464,350
2025	405,000	63,550	468,550
2026	415,000	52,350	467,350
2027	430,000	39,900	469,900
2028	445,000	27,000	472,000
2029	455,000	13,650	468,650
	$ 2,540,000	$ 270,800	$ 2,810,800

Certificates of Obligation

Year ending September 30,	Governmental Activites Principal	Governmental Activites Interest	Total
2024	$ 259,600	$ 323,558	$ 583,158
2025	269,400	313,098	582,498
2026	281,800	302,280	584,080
2027	291,600	291,562	583,162
2028	299,000	282,706	581,706
2029-2033	1,657,800	1,260,698	2,918,498
2034-2038	1,952,800	952,909	2,905,709
2039-2043	2,291,800	603,964	2,895,764
2044-2048	2,238,200	206,312	2,444,512
	$ 9,542,000	$ 4,537,087	$ 14,079,087

Contractual Obligation

Year ending September 30,	Governmental Activities Principal		Interest		Total	
2024	$	61,384	$	10,291	$	71,675
2025		62,624		9,169		71,793
2026		63,889		8,024		71,913
2027		65,179		6,856		72,035
2028		66,496		5,664		72,160
2029-2032		279,693		10,251		289,944
	$	599,265	$	50,255	$	649,520

Note Payable

Year ending September 30,	Governmental Activites Principal		Interest		Total	
2024	$	54,633	$	24,910	$	79,543
2025		56,370		23,172		79,542
2026		58,163		21,380		79,543
2027		60,012		19,530		79,542
2028		61,921		17,622		79,543
2029-2033		340,422		57,291		397,713
2034-2035		151,805		7,279		159,084
	$	783,326	$	171,184	$	954,510

Developer Payable

Year ending September 30,	Governmental Activites Principal		Interest		Total	
2024	$	512,037	$	275,238	$	787,275
2025		537,468		249,807		787,275
2026		557,236		222,929		780,165
2027		530,663		194,993		725,656
2028		503,065		169,134		672,199
2029-2033		2,278,568		519,172		2,797,740
2034-2038		1,309,287		126,173		1,435,460
2039-2042		262,367		14,432		276,799
	$	6,490,691	$	1,771,878	$	8,262,569

Certificates of Obligation

Year ending September 30,	Business-Type Activites Principal	Interest	Total
2024	$ 275,400	$ 380,230	$ 655,630
2025	285,600	370,440	656,040
2026	293,200	360,333	653,533
2027	308,400	350,576	658,976
2028	316,000	341,182	657,182
2029-2033	1,732,200	1,545,309	3,277,509
2034-2038	2,057,200	1,219,740	3,276,940
2039-2043	2,458,200	838,491	3,296,691
2044-2048	2,396,000	403,519	2,799,519
2049-2050	750,800	30,200	781,000
	$ 10,873,000	$ 5,840,020	$ 16,713,020

Contractual Obligation

Year ending September 30,	Business-Type Activites Principal	Interest	Total
2024	$ 290,986	$ 255,746	$ 546,732
2025	300,986	248,434	549,420
2026	313,931	238,861	552,792
2027	323,268	228,979	552,247
2028	331,876	218,753	550,629
2029-2033	1,549,118	927,992	2,477,110
2034-2038	641,024	723,780	1,364,804
2039-2043	798,367	567,282	1,365,649
2044-2048	995,398	369,944	1,365,342
2049-2053	978,271	116,554	1,094,825
	$ 6,523,225	$ 3,896,325	$ 10,419,550

City of La Marque, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

Note Payable

Year ending September 30,	Business-Type Activites Principal	Interest	Total
2024	$ 20,275	$ 9,244	$ 29,519
2025	20,920	8,600	29,520
2026	21,585	7,934	29,519
2027	22,271	7,248	29,519
2028	22,979	6,570	29,549
2029-2033	126,334	21,261	147,595
2033-2035	56,334	5,347	61,681
	$ 290,698	$ 66,204	$ 356,902

The annual requirements to amortize lease/subscription liabilities outstanding at year ending were as follows:

Year ending September 30,	Governmental Activities Principal	Interest	Total
2024	$ 337,074	$ 67,404	$ 404,478
2025	210,316	35,627	245,943
2026	197,686	23,559	221,245
2027	124,810	13,345	138,155
2028	78,912	18,736	97,648
2029-2033	108,450	15,406	123,856
Total	$ 1,057,248	$ 174,077	$ 1,231,325

Year ending September 30,	Business-Type Activities Principal	Interest	Total
2024	$ 85,074	$ 11,219	$ 96,293
2025	58,612	7,087	65,699
2026	61,930	3,769	65,699
2027	48,475	942	49,417
Total	$ 254,091	$ 23,017	$ 277,108

Governmental right-to-use assets consist of vehicles/equipment that have a current net book value of $1,017,367 as of year end.

Business-type right-to-use assets consist of water meters and infrastructure that have a current net book value of $115,028 as of year end.

F. Other Long-term Liabilities

The following is a summary of changes in the City's total other long-term liabilities for the year ended September 30, 2023. In general, the City uses the general fund to liquidate governmental compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	$ 1,489,960	$ 1,323,815	$ (1,340,964)	$ 1,472,811	$ 1,325,530
Total Governmental Activities	$ 1,489,960	$ 1,323,815	$ (1,340,964)	$ 1,472,811	$ 1,325,530
	Long-term liabilities due in more than one year			$ 147,281	
Business-Type Activities:					
Compensated Absences	$ 82,894	$ 66,347	$ (77,777)	$ 71,464	$ 64,318
Total Business-Type Activities	$ 82,894	$ 66,347	$ (77,777)	$ 71,464	$ 64,318
	Long-term liabilities due in more than one year			$ 7,146	
Component Unit Activities:					
Compensated Absences	$ 84,748	$ 86,650	$ (80,967)	$ 90,431	$ 81,389
Total Component Unit Activities	$ 84,748	$ 86,650	$ (80,967)	$ 90,431	$ 81,389
	Long-term liabilities due in more than one year			$ 9,042	

G. Deferred Charges on Refunding

Deferred charges resulting from the issuance of general obligation refunding bonds have been recorded as deferred outflows of resources and are being amortized to interest expense over the shorter of either the remaining term of the refunded debt or the refunding bonds. Current year balances for governmental activities totaled $16,237. Current year amortization expense totaled $2,706.

H. Interfund Transactions

Transfers between the primary government funds during the 2023 year were as follows:

	Transfers In:			
Transfers out:	**General**	**Nonmajor Governmental**	**Utility**	**Total**
General	$ -	$ 5,125	$ -	$ 5,125
GLO - Ike Recovery 2	-	-	2,100,310	2,100,310
Utility	1,456,699	17,674	-	1,474,373
Debt service	-	-	960,376	960,376
Total	$ 1,456,699	$ 22,799	$ 3,060,686	$ 4,540,184

Transfers between funds were primarily to support capital projects, internal administration costs and operation of funds.

The compositions of interfund balances as of the year ended September 30, 2023 were as follows:

	Due from (receivable fund):				
Due to (payable fund):	**General**	**Internal Service**	**Nonmajor Govt.**	**Utility**	**Total**
General	$ -	$ 3,136	$ -	$ 150,344	$ 153,480
Debt service	-	-	626,750	-	626,750
Sanitation	120,433	-	-	391,553	511,986
Total	$ 120,433	$ 3,136	$ 626,750	$ 541,897	$ 1,292,216

Interfund receivables and payables related to negative cash positions in pooled cash equity and various amounts used to cover operational and capital expenditures. All balances are expected to be resolved in the subsequent year.

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with over 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Commitments and Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

City of La Marque, the La Marque Economic Development Corporation and Texas City Terminal Railway Co. ("TCTR") involving the proposed rezoning of certain property and the sale of a certain parcel of property by TCTR to the EDC. The dispute concerns the City's failure to rezone the property as provided in the agreement and TCTR's failure to complete the transfer of a certain parcel of property to the EDC. TCTR alleges that the City breached its agreement and seeks declaratory relief and damages from the City. The parties are currently engaged in settlement negotiations but no outcome can be determined.

On December 9, 2020, a La Marque police officer was involved in a shooting with Joshua Feast. Two lawsuits have been filed against the City, Adrian Jones v City of La Marque & Lakeisha Feast v. City of La Marque, alleging unreasonable use of deadly force. Adrian Jones v City of La Marque and Lakeisha Feast v. City of La Marque. The City has filed to dismiss Adrian Jones's suit. Lakeisha Feast has sent a demand letter for $5,000,000 and filed, but not served, the City with their lawsuit.

The City is involved in a personal injury case arising out of a car wreck between an Officer and a driver and passenger. The case is in the discovery phase. If found liable, the City's total damages will likely be by the Texas Tort Claims Act which limits liability for a municipality to $250,000 per person and $500,000 per occurrence. A prelitigation demand was made by the plaintiff of $600,000. The City plans to vigorously contest the reasonableness of the charges and damage claims.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City's management that the resolution of these matters will not have a material adverse effect on the financial condition of the City.

C. Contracts/Agreements

Gulf Coast Water Authority

According to the contract between the City and the Gulf Coast Water Authority ("GCWA"), the City agreed to provide sufficient sums to retire the water contract revenue bonds of the GCWA. In return, the proceeds of the contract revenue bonds have been used to finance the construction of a water transmission main from a water treatment plant located in the City of Texas City, Texas to the City of La Marque, Texas and to upgrade the City's water supply and distribution system. The improvements were necessary to convert the City to a surface water supply. The project was completed in November 1982.

On July 1, 1998, the City entered into a long-term contract (the "Contract") with the GCWA, formerly Galveston County Water Authority, to build and improve facilities for potable water transportation to the City. The GCWA is a conservation and reclamation district created by Chapter 712, Acts of the 59th Texas Legislature, 1965, as amended (compiled as Article 828-339, Vernon's Texas Civil Statutes, as amended). The GCWA issued bonds totaling $3,040,000 in 1998 under the title "Gulf Coast Water Authority Water System Contract Revenue Bonds, Series 1998D – City of La Marque Project." Under the Contract, the City agreed to provide sufficient sums to retire the bonds. During the fiscal year 2012, the GCWA redeemed the Series 1998D water system contract revenue bonds and issued Water System Contract Revenue Refunding Bonds (City of La Marque Project) Series 2011D totaling $2,140,000. Under the Contract, the City agreed to provide sufficient sums to retire the bonds.

Additionally, the City entered into a contract to purchase water from the GCWA, which includes an agreement to provide funds to cover bonds obtained by the GCWA for waterline improvements within the corporate boundaries of the City.

The City adopted a resolution for the fourth amendment to the "Mainland Water Project Customer Contract" (the "Contract") with GCWA to expand and extend the South Project. This long-term cost sharing contract with GCWA to finance the expansion of the South Project provides that GCWA reserves a treatment and distribution capacity of 2.78 million gallons per day. The amendment to the Contract will provide for the equitable allocation of the costs of facilities improvements among customers of the Industrial Division and Mainland Division that benefit from such facilities improvements.

In fiscal year 2022, the City paid GCWA $2,280,081 related to water consumption, water rights, debt service, and other contract costs.

Developer Reimbursements

On August 11, 2003, the City created the Public Improvement District Number One (the "District") to account for special assessment property taxes assessed and collected for the reimbursement of prefunded developer public improvement project (the "Project") costs within the District. A Public Improvement District Development and Financing Agreement (the "Agreement") became effective as of November 3, 2003. The Projects are broken down into four phases covering five different sections. In accordance with Chapter 372, Texas Local Government Code, the public improvements to be constructed will be paid by special assessments that constitute 100 percent of the total project costs. The financed assessments will be made over a period not to exceed 20 years from the original assessment date. The obligation of the City under the Agreement noted above is limited to the assessments that are collected by the City. The Agreement shall create no obligation on the City that is payable from taxes or other monies of the City other than the District special assessments collected by the City. Upon completion of a Project and after inspection and approval by the City, the Project shall be conveyed to the City subject only to the developer to be reimbursed for Project costs in accordance with the Agreement noted above.

During fiscal year 2023, the City recognized special assessment property tax revenues of $788,186 and recognized developer reimbursement expenditures of $487,970. Total assessments receivable at year end were $6,490,691.

Utility Service Contract

In 2007, the City approved a Utility Service Contract (the "Contract") with the Galveston County Municipal Utility District No. 68 (the "District"), originally entered into between the City and the District's developer in 2005. In exchange for the City's provision of water and sewer services, the District will construct water distribution and wastewater collection facilities within the District and, as construction is completed, will convey these facilities to the City. The term of the Contract is for 40 years, with automatic annual renewals thereafter, unless terminated.

D. Defined Benefit Pension Plans

1. Plan Description

The City of La Marque, Texas participates as one of 919 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

All eligible employees of the city are required to participate in TMRS.

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

The general and enterprise funds have typically been used to liquidate the liability for pension and OPEB balances. Plan provisions for the City were as follows:

	Plan Year 2022	Plan Year 2021
Employee deposit rate	7%	7%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating Transfers	100% Repeating Transfers
Annuity increase (to retirees)	70% of CPI	70% of CPI
Active Employees	Yes	Yes
Supplemental Death Benefit to Retirees	Yes	Yes

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	112
Inactive employees entitled to but not yet receiving benefits	176
Active employees	137
Total	425

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of La Marque, Texas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of La Marque, Texas were 13.95% and 14.14% in calendar years 2022 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2023, were $1,361,949 and were equal to the required contributions.

4. Net Pension Liability (Asset)

The City's Net Pension Liability (Asset) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The Total Pension Liability (Asset) in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75%
Investment Rate of Return	6.75% net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum 16 mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.70%
Core Fixed Income	6.0%	4.9%
Non-Core Fixed Income	20.0%	8.7%
Other Public/Private Markets	12.0%	8.1%
Real Estate	12.0%	5.8%
Hedge Funds	5.0%	6.9%
Private Equity	10.0%	11.80%
Total	100.0%	

Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. Of the total pension liability, $7,715,957 is related to the primary government and $175,866 is attributable to the discretely presented component unit.

City of La Marque, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

Changes in the Net Pension Liability (Asset)

	Total Pension	Plan Fiduciary	Total Net Pension	Primary Government	Component Unit
Balance at 12/31/21	$ 36,672,639	$ 33,571,127	$ 3,101,512	$ 3,032,300	$ 69,212
Changes for the year:					
Service cost	1,532,461	-	1,532,461	1,498,311	34,150
Interest	2,478,379	-	2,478,379	2,423,149	55,230
Change in benefit terms	-	-	-	-	-
Difference between expected and actual experience	302,109	-	302,109	295,377	6,732
Changes of assumptions	-	-	-	-	-
Contributions – employer	-	1,317,265	(1,317,265)	(1,287,910)	(29,355)
Contributions – employee	-	652,111	(652,111)	(637,579)	(14,532)
Net investment income	-	(2,450,836)	2,450,836	2,396,220	54,616
Benefit payments, including refunds of emp. contributions	(1,444,281)	(1,444,281)	-	-	-
Administrative expense	-	(21,206)	21,206	20,733	473
Other changes	-	25,304	(25,304)	(24,740)	(564)
Net changes	2,868,668	(1,921,643)	4,790,311	4,683,657	106,654
Balance at 12/31/22	$ 39,541,307	$ 31,649,484	$ 7,891,823	$ 7,715,957	$ 175,866

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

Primary Government

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
$ 14,189,218	$ 7,715,957	$ 2,555,620

Component Unit

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
$ 323,408	$ 175,866	$ 58,249

Total

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
$ 14,512,626	$ 7,891,823	$ 2,613,869

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmrs.com.

5. **Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2023, the City recognized pension expense of $2,140,731. Of this amount, $2,093,026 is related to the primary government and $47,705 is attributable to the discretely presented component unit.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Primary Government:	
Difference between projected and actual investment earnings	$ 2,162,632
Differences between expected and actual economic experience	361,950
Contributions subsequent to the measurement date	963,054
Component Unit:	
Difference between projected and actual investment earnings	9,033
Differences between expected and actual economic experience	43,395
Contributions subsequent to the measurement date	21,950
Total	$ 3,562,014

The primary government and component unit reported $963,054 and $21,950, respectively, as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2024.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Total	Primary Government	Component Unit
2023	$ 443,759	$ 433,870	$ 9,889
2024	617,072	603,321	13,751
2025	572,793	560,029	12,764
2026	943,386	927,363	16,023
2027	-	-	-
Thereafter	-	-	-
	$ 2,577,010	$ 2,524,582	$ 52,428

Supplemental Annuity Program

Plan Description

The City maintains a supplemental annuity program ("SAP"), which is a single-employer defined benefit pension plan. The City funds and administers the SAP. All permanent full-time employees of the City hired prior to July 1, 2007 are eligible to qualify for the SAP. To receive benefits, employees must have a total of 80 points or more through a combination of age and years of service at the time of retirement. The calculation to determine the amount of points for an employee is to add the employee's number of years of service with the City as a full-time employee to the age of the employee at the time of retirement.

Benefits

After an eligible employee has selected their retirement option under TMRS and a determination of their monthly TMRS annuity has been finalized, that monthly TMRS annuity would be multiplied by 25 percent to equal the amount of the supplement the retiree would receive 12 times each year. The amount of the supplement would be revised annually should the TMRS annuity change. The SAP would cease when the employee reaches age 65. In the event of death prior to age 65, the surviving spouse would receive the SAP until age 60.

Employees covered by benefit terms

At the September 30, 2023 measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	0
Active employees	12
Total	14

Total Pension Liability

The City's SAP liability was measured as of September 30, 2023. Update procedures were used to roll forward the total pension liability based on the actuarial valuation performed on September 30, 2022.

Actuarial assumptions:

The Total pension Liability in the September 30, 2022 actuarial valuation, as measured at September 30, 2023, was determined using the following actuarial assumptions:

Actuarial Cost Method	Individual Entry-Age
Discount Rate	4.63% as of September 30, 2022
Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5%, including inflation per year
Retirees' share of benefit-related costs	$0
Demographic Assumptions	Based on the experience study covering the four-year period ending September 30, 2018 as conducted for the Texas Municipal Retirement System (TMRS). For the pension valuation, the standard TMRS retirement rates were modified for participants with and without Rule of 80 eligibility.
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used. The rates are projected on a fully generational basis using the ultimate mortality improvement rates in the MP tables published through 2019 to account for future mortality improvements.

Discount Rate:

The municipal bond rate used to measure the September 30, 2023 Total Pension Liability was 4.63%. The municipal bond rate is based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index". The discount rate changed from 4.40% as of September 30, 2022, to 4.63% as of September 30, 2023.

Sensitivity of the Total Pension Liability to Changes in the Discount Rate

The following presents the total pension liability of the City, calculated using the discount rate of 4.63%, as well as what the City's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.63%) or 1-percentage-point higher (5.63%) than the current rate:

1% Decrease 3.63%	Current Single Rate Assumption 4.63%	1% Increase 5.63%
$ 797,526	$ 728,755	$ 665,751

Changes in the Total pension Liability:

		Total Pension Liability
Balance at 9/30/2022	$	713,151
Changes for the year:		
Service Cost		16,936
Interest		31,369
Difference between expected and actual experience		-
Changes of assumptions		(15,307)
Benefit payments		(17,394)
Other changes		-
Net changes		15,604
Balance at 9/30/2023	$	728,755

Changes of assumptions reflect a change in the discount rate from 4.40% as of September 30, 2022, to 4.63% as of September 30, 2023.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to pension

For the year ended September 30, 2023, the City recognized pension income of $11,393.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to the pension liability from the following sources:

		Deferred (Inflows) of Resources
Differences between expected and actual economic experience	$	(123,911)
Differences in assumptions		(128,834)
Total	$	(252,745)

Amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

Year ended September 30:		Total
2024	$	(59,698)
2025		(46,937)
2026		(44,018)
2027		(45,585)
2028		(46,451)
Thereafter		(10,056)
	$	(252,745)

Other Postemployment Benefits

Supplemental Death Benefits Fund (SDBF)

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an "other postemployment benefit," or OPEB.

The City offers supplemental death to:	Plan Year 2022	Plan Year 2021
Active employees (yes or no)	Yes	Yes
Retirees (yes or no)	Yes	Yes

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	76
Inactive employees entitled to but not yet receiving benefits	21
Active employees	137
Total	234

The City's contributions to the TMRS SDBF for the years ended 2023, 2022, and 2021 were $13,617, $12,827, and $10,570, respectively, which equaled the required contributions each year.

Schedule of Contribution Rates
(RETIREE-only portion of the rate)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2021	0.14%	0.14%	100.0%
2022	0.14%	0.14%	100.0%
2023	0.14%	0.14%	100.0%

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2022, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5%, including inflation per year
Discount rate	4.05%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

Salary increases were based on a service-related table. For service retirees and beneficiary mortality rates, the OPEB liability and the OPEB contribution rates utilized the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 100.0%. For disabled annuitants mortality rates, the OPEB liability and the OPEB contribution rates utilized the mortality tables for healthy retirees is used with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 4.05%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.05%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.05%) or 1-percentage-point higher (5.05%) than the current rate:

1% Decrease 3.05%	Current Single Rate Assumption 4.05%	1% Increase 5.05%
$ 452,834	$ 379,129	$ 321,896

Changes in the Total OPEB Liability:

		Total OPEB Liability
Balance at 12/31/2021	$	577,037
Changes for the year:		
Service Cost		34,469
Interest		10,815
Difference between expected and actual experience		(36,440)
Changes of assumptions		(193,710)
Benefit payments		(13,042)
Other changes		-
Net changes		(197,908)
Balance at 12/31/2022	$	379,129

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the City recognized OPEB expense of $22,891.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

Primary Government		Deferred Outflows of Resources		Deferred (Inflows) of Resources
Differences between expected and actual economic experience	$	-	$	(37,938)
Differences in assumptions		-		(99,931)
Contributions subsequent to measurement date		9,884		-
Total	$	9,884	$	(137,869)

The City reported $9,884 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2024.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:		Total
2023	$	(18,007)
2024		(31,680)
2025		(47,072)
2026		(41,110)
2025		-
Thereafter		-
	$	(137,869)

Retiree Healthcare Plan

Plan Description

The City provides and administers a postemployment healthcare benefits plan (the "Plan") to all eligible retirees. Eligibility is determined based on employees who retire directly from the City at the age of 60 or more plus 20 years or more of service with the City totaling 80 or more points. Years of service do not need to be consecutive. Employees who do not meet the eligibility conditions listed above are offered COBRA coverage. The City's contribution is established each fiscal year. Employees terminating employment before normal retirement conditions are not eligible for retiree healthcare. The City does not provide healthcare coverage for spouses of retirees or for their dependents. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). As such, the Plan is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

Benefits

The City currently pays the full health insurance premium for eligible retirees. The fully-insured premiums the City pays its insurance carrier are blended rates based on the combined experience of active and retired members. Because the average cost of providing healthcare benefits to retirees under age 65 is higher than the average cost of providing healthcare benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. Retiree medical coverage ends when the retiree reaches age 65.

Employees covered by benefit terms

At the December 31, 2022 measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	3
Inactive employees entitled to but not yet receiving benefits	0
Active employees	94
Total	97

Total OPEB Liability

The City's healthcare OPEB liability was measured as of December 31, 2022.

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2021 actuarial valuation as measured at December 31, 2022, was determined using the following actuarial assumptions:

Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	4.05% as of December 31, 2022
Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5%, including inflation per year
Retirees' share of benefit-related costs	$0
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2018 as conducted for the Texas Municipal Retirement System (TMRS). For the OPEB valuation, the standard TMRS retirement rates were adjusted to reflect the impact of the City's retiree medical plan design.
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used. The rates are projected on a fully generational basis using the ultimate mortality improvement rates in the MP tables published through 2019 to account for future mortality improvements.
Health Care Trend Rates	Initial rate of 7.00% declining to an ultimate rate of 4.15% after 13 years.
Participation Rates	100% of eligible retirees; 0% of covered retirees were assumed to have two-person coverage.

Discount Rate:

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 4.05% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The discount rate was 1.84% as of the prior measurement date.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.05%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.05%) or 1-percentage-point higher (5.05%) than the current rate:

1% Decrease 3.05%	Current Single Rate Assumption 4.05%	1% Increase 5.05%
$ 816,258	$ 734,135	$ 661,330

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

Regarding the sensitivity of the total OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

1% Decrease	Current Healthcare Cost Trend Assumption	1% Increase
$ 635,997	$ 734,135	$ 853,044

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/2021	$ 878,071
Changes for the year:	
Service Cost	68,775
Interest	16,469
Difference between expected and actual experience	974
Changes of assumptions	(195,343)
Benefit payments	(34,811)
Other changes	-
Net changes	(143,936)
Balance at 12/31/2022	$ 734,135

Changes of assumptions reflect a change in the discount rate from 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the City recognized OPEB expense of $68,910.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Differences between expected and actual economic experience	$ -	$ (109,041)
Differences in assumptions	-	(85,722)
Contributions subsequent to measurement date	25,920	-
Total	$ 25,920	$ (194,763)

The City reported $25,920 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2024.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:		Total
2024	$	(16,334)
2025		(16,334)
2026		(17,747)
2027		(20,111)
2025		(19,017)
Thereafter		(105,220)
	$	(194,763)

E. Deferred Compensation Plan

The City offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Plan's trust arrangements are established to protect deferred compensation amounts of employees under the Plan from any other use than intended under the Plan (eventual payment to employees deferring the compensation) in accordance with federal tax laws. Amounts of compensation deferred by employees under Plan provisions are disbursed monthly by the City to a third-party administrator. The third-party administrator handles all funds in the Plan and makes investment decisions and disburses funds to employees in accordance with Plan provisions.

F. Restatement

Due to corrections of prior year accounting errors, the City restated its beginning net position/fund balance within governmental activities, business-type activities, a nonmajor governmental fund, and the utility fund.

The below tables summarize the changes to net position/fund balance as a result of the restatements.

	Governmental Activities	GLO - Ike Recovery 2	Nonmajor Governmental
Prior year ending net position/fund balance, as reported	$ 8,452,440	$ (29,863)	$ 1,975,461
Correction to capital assets	3,894	-	-
Correction to cash balances	(11,971)	-	(11,971)
Correction to grant receivable balances	227,245	227,245	-
Restated beginning net position/fund balance	$ 8,671,608	$ 197,382	$ 1,963,490

	Business-Type Activities	Utility Fund
Prior year ending net position/fund balance, as reported	$ 19,453,833	$ 19,341,550
Correction to cash balances	(270,600)	(270,600)
Restated beginning net position/fund balance	$ 19,183,233	$ 19,070,950

G. Subsequent Events

There were no material subsequent events warranting disclosure through July 1, 2024, the date the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND (Page 1 of 2)

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	$ 5,199,082	$ 5,694,110	$ 4,817,712	$ (876,398)
Sales tax	5,378,526	5,344,520	5,478,469	133,949
Franchise and other taxes	1,227,000	1,168,000	1,081,593	(86,407)
License and permits	1,287,800	1,039,800	1,904,302	864,502
Charges for services	1,054,500	854,500	958,694	104,194
Fines and forfeitures	536,100	336,100	335,098	(1,002)
Intergovernmental	50,000	50,000	38,310	(11,690)
Contributions and donations	11,500	-	24,500	24,500
Investment income	100,010	20,010	341,512	321,502
Other revenues	399,000	349,000	298,350	(50,650)
Total Revenues	15,243,518	14,856,040	15,278,540	422,500
Expenditures				
Current:				
General government				
City manager	377,494	174,296	288,827	(114,531)
City council	23,425	42,850	22,216	20,634
Human resources	205,110	69,875	201,683	(131,808)
Finance	698,210	302,706	821,728	(519,022)
City clerk	160,844	177,475	213,867	(36,392)
Administration	7,500	16,000	5,423	10,577
Non-departmental	190,500	170,500	68,575	101,925
Parks and recreation	359,487	454,261	384,016	70,245
Information technology	492,075	161,690	501,529	(339,839)
Library	332,443	66,650	292,884	(226,234)
Cemetary	10,000	10,000	17,741	(7,741)
Contingency	1,356,688	1,434,648	2,164,705	(730,057)
Total general government	4,213,776	3,080,951	4,983,194	(1,902,243) *
Public safety				
Police	5,215,500	6,330,609	5,585,743	744,866
Judicial	462,423	164,520	378,748	(214,228)
Fire	3,596,556	4,377,246	3,479,227	898,019
Fire reserve	43,000	43,000	23,840	19,160
Inspection	798,232	889,002	655,579	233,423
Emergency management	18,050	24,050	23,543	507
Animal control	120,351	120,851	60,135	60,716
Total public safety	10,254,112	11,949,278	10,206,815	1,742,463

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 2 of 2)

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public works				
Streets and highway	$ 499,832	$ 247,580	$ 804,716	$ (557,136)
Fleet services	205,882	237,010	236,556	454
Code compliance	510,366	541,714	306,409	235,305
Total public works	1,216,080	1,026,304	1,347,681	(321,377) *
Capital outlay	10,211	204,010	44,400	159,610
Debt service:				
Principal	125,543	125,543	619,528	(493,985)
Interest and fiscal charges	38,513	38,513	76,265	(37,752)
Total debt service	164,056	164,056	695,793	(531,737) *
Total Expenditures	15,858,235	16,424,599	17,277,883	(853,284)
Revenues Over (Under) Expenditures	(614,717)	(1,568,559)	(1,999,343)	(430,784)
Other Financing Sources (Uses)				
Transfers in	809,429	2,500	1,456,699	1,454,199
Transfers (out)	(31,000)	(200,000)	(5,125)	194,875
SBITA issuance	-	-	537,156	537,156
Lease issuance	-	-	377,279	377,279
Total Other Financing Sources (Uses)	778,429	(197,500)	2,366,009	2,563,509
Net Change in Fund Balance	$ 163,712	$ (1,766,059)	366,666	$ 2,132,725
Beginning fund balance			3,466,544	
Ending Fund Balance			$ 3,833,210	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

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City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL PUBLIC IMPROVEMENT DISTRICT NO. 1

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	$ 1,342,000	$ 992,000	$ 788,166	$ (203,834)
Total Revenues	1,342,000	992,000	788,166	(203,834)
Expenditures				
Debt service:				
Principal	487,970	487,970	487,970	-
Interest	807,030	807,030	300,196	506,834
Total Expenditures	1,295,000	1,295,000	788,166	506,834
Excess of Revenues Over (Under) Expenditures	47,000	(303,000)	-	303,000
Net Change in Fund Balance	$ 47,000	$ (303,000)	-	$ 303,000
Beginning fund balance			-	
Ending Fund Balance			$ -	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS

TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)

Years Ended:

	12/31/2014	12/31/2015	12/31/2016
Total pension liability			
Service cost	$ 514,815	$ 560,669	$ 904,693
Interest	1,416,956	1,640,785	1,668,294
Changes in benefit terms	-	2,496,190	-
Differences between expected and actual experience	(103,203)	(99,892)	(894,653)
Changes of assumptions	-	99,562	-
Benefit payments, including refunds of participant contributions	(1,208,741)	(1,091,492)	(1,103,437)
Net change in total pension liability	619,827	3,605,822	574,897
Total pension liability - beginning	20,589,185	21,209,012	24,814,834
Total pension liability - ending (a)	21,209,012	24,814,834	25,389,731
Plan fiduciary net position			
Contributions - employer	$ 489,700	$ 472,193	$ 794,038
Contributions - members	278,309	252,815	382,881
Net investment income	1,073,739	28,606	1,285,338
Benefit payments, including refunds of participant contributions	(1,208,741)	(1,091,492)	(1,103,437)
Administrative expenses	(11,211)	(17,429)	(14,529)
Other	(922)	(861)	(783)
Net change in plan fiduciary net position	620,874	(356,168)	1,343,508
Plan fiduciary net position - beginning	18,771,151	19,392,025	19,035,857
Plan fiduciary net position - ending (b)	$ 19,392,025	$ 19,035,857	$ 20,379,365
Fund's net pension liability(asset) - ending (a) - (b)	$ 1,816,987	$ 5,778,977	$ 5,010,366
Plan fiduciary net position as a percentage of the total pension liability (asset)	91.43%	76.71%	80.27%
Covered payroll	$ 4,999,022	$ 5,055,622	$ 5,469,725
Fund's net pension liability as a percentage of covered payroll	36.35%	114.31%	91.60%

Notes to schedule:

1) This schedule is presented to illustrate the requirement to show information for ten calendar years. However, until a full ten-year trend is compiled, only available information is shown.

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022 [1]
$ 996,694	$ 1,081,046	$ 1,146,190	$ 1,428,163	$ 1,546,207	$ 1,532,461
1,707,837	1,828,750	1,924,637	2,111,086	2,281,322	2,478,379
-	-	-	-	-	-
164,035	(425,683)	570,250	391,414	675,419	302,109
-	-	156,708	-	-	-
(1,173,585)	(1,065,292)	(1,126,972)	(1,226,170)	(1,709,148)	(1,444,281)
1,694,981	1,418,821	2,670,813	2,704,493	2,793,800	2,868,668
25,389,731	27,084,712	28,503,533	31,174,346	33,878,839	36,672,639
27,084,712	28,503,533	31,174,346	33,878,839	36,672,639	39,541,307
$ 943,583	$ 936,909	$ 1,023,680	$ 1,184,746	$ 1,339,124	$ 1,317,265
419,030	446,450	484,501	595,777	644,253	652,111
2,822,534	(699,670)	3,550,863	2,040,514	3,842,313	(2,450,836)
(1,173,585)	(1,065,292)	(1,126,972)	(1,226,170)	(1,709,148)	(1,444,281)
(14,638)	(13,533)	(20,074)	(13,208)	(17,777)	(21,206)
(742)	(707)	(605)	(515)	121	25,304
2,996,182	(395,843)	3,911,393	2,581,144	4,098,886	(1,921,643)
20,379,365	23,375,547	22,979,704	26,891,097	29,472,241	33,571,127
$ 23,375,547	$ 22,979,704	$ 26,891,097	$ 29,472,241	$ 33,571,127	$ 31,649,484
$ 3,709,165	$ 5,523,829	$ 4,283,249	$ 4,406,598	$ 3,101,512	$ 7,891,823
86.31%	80.62%	86.26%	86.99%	91.54%	80.04%
$ 5,986,148	$ 6,377,850	$ 6,921,436	$ 8,511,105	$ 9,203,615	$ 9,315,874
61.96%	86.61%	61.88%	51.77%	33.70%	84.71%

City of La Marque, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN - TMRS

Years Ended:

	9/30/2014	9/30/2015	9/30/2016	9/30/2017
Actuarially determined employer contributions	$ 458,486	$ 471,679	$ 733,250	$ 910,064
Contributions in relation to the actuarially determined contribution	$ 458,486	$ 471,679	$ 733,250	$ 910,064
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Annual covered payroll	$ 4,901,246	$ 5,046,999	$ 5,569,750	$ 5,881,289
Employer contributions as a percentage of covered payroll	9.35%	9.35%	13.16%	15.47%

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	23 Years
Asset Valuation Method	10 Year smoothed fair value; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 11.5% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale

Other Information:

Notes	There were no benefit changes during the year.

9/30/2018		9/30/2019		9/30/2020		9/30/2021		9/30/2022		9/30/2023 [1]	
$	946,892	$	978,226	$	1,117,702	$	1,307,322	$	1,305,762	$	1,361,949
$	946,892	$	978,226	$	1,117,702	$	1,307,322	$	1,305,762	$	1,361,949
$	-	$	-	$	-	$	-	$	-	$	-
$	6,339,339	$	6,624,251	$	7,915,175	$	9,088,669	$	9,161,793	$	9,726,764
	14.94%		14.77%		14.12%		14.38%		14.25%		14.00%

City of La Marque, Texas

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY AND RELATED RATIOS
SUPPLEMENTAL ANNUITY PLAN (SAP)

Years Ended:

	9/30/2017	9/30/2018	9/30/2019	9/30/2020
Total pension liability				
Service cost	$ 31,748	$ 25,214	$ 20,278	$ 33,993
Interest	28,932	32,517	30,420	25,474
Changes in assumptions	(39,183)	(28,026)	94,771	(50,554)
Differences between expected and actual experience	-	(141,024)	-	45,602
Changes in benefit terms	-	-	-	-
Benefit payments, including refunds of participant contributions	(23,134)	(21,823)	(20,179)	(20,347)
Net change in total pension liability	(1,637)	(133,142)	125,290	34,168
Total pension liability - beginning	928,992	927,355	794,213	919,503
Total pension liability - ending	$ 927,355	$ 794,213	$ 919,503	$ 953,671
Covered payroll	$ 1,508,521	$ 1,263,944	$ 1,120,933	$ 1,186,282
City's total pension liability as a percentage of covered payroll	61.47%	62.84%	82.03%	80.39%

Notes to schedule:

[1] This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

[2] No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 73 to pay related benefits.

9/30/2021	9/30/2022	9/30/2023 [1]
$ 34,929	$ 30,647	$ 16,936
23,164	22,197	31,369
18,130	(164,410)	(15,307)
-	(161,846)	-
-	-	-
(19,935)	(23,396)	(17,394)
56,288	(296,808)	15,604
953,671	1,009,959	713,151
$ 1,009,959	$ 713,151	$ 728,755 [2]
$ 1,101,664	$ 1,030,197	$ 929,055
91.68%	69.22%	78.44%

City of La Marque, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
PENSIONS (OPEB) LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SUPPLEMENTAL DEATH BENEFITS PLAN

Years Ended:

	12/31/2017	12/31/2018	12/31/2019	12/31/2020
Total OPEB liability				
Service cost	$ 12,571	$ 15,307	$ 13,843	$ 22,129
Interest	11,734	11,965	13,036	12,359
Changes in assumptions	28,757	(25,894)	71,001	75,391
Differences between expected and actual experience	-	(7,426)	(100)	3,981
Changes in benefit terms	-	-	-	-
Benefit payments, including refunds of participant contributions	(3,592)	(3,189)	(3,461)	(4,256)
Net change in total OPEB liability	49,470	(9,237)	94,319	109,604
Total OPEB liability - beginning	305,938	355,408	346,171	440,490
Total OPEB liability - ending	$ 355,408	$ 346,171	$ 440,490	$ 550,094
Covered payroll	$ 5,986,148	$ 6,377,850	$ 6,921,436	$ 8,511,105
City's total OPEB liability as a percentage of covered payroll	5.94%	5.43%	6.36%	6.46%

Notes to schedule:

[1] This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

[2] No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

12/31/2021	12/31/2022 [1]
$ 27,611	$ 34,469
11,149	10,815
18,602	(193,710)
(17,534)	(36,440)
-	-
(12,885)	(13,042)
26,943	(197,908)
550,094	577,037
$ 577,037	$ 379,129 [2]
$ 9,203,615	$ 9,315,874
6.27%	4.07%

City of La Marque, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
PENSIONS (OPEB) LIABILITY AND RELATED RATIOS
POSTEMPLOYMENT HEALTHCARE BENEFITS

Years Ended:

	12/31/2017	12/31/2018	12/31/2019	12/31/2020
Total OPEB liability				
Service cost	$ 41,247	$ 47,164	$ 60,155	$ 57,680
Interest	24,861	23,583	27,247	23,476
Changes in assumptions	37,440	(32,227)	56,989	71,980
Differences between expected and actual experience	-	18,061	9,058	1,938
Changes in benefit terms	-	-	-	-
Benefit payments, including refunds of participant contributions	(42,507)	(50,607)	(31,619)	(34,305)
Net change in total OPEB liability	61,041	5,974	121,830	120,769
Total OPEB liability - beginning	653,143	714,184	720,158	841,988
Total OPEB liability - ending	$ 714,184	$ 720,158	$ 841,988	$ 962,757
Covered-employee payroll	$ 4,362,624	$ 5,428,522	$ 7,076,602	$ 8,520,634
City's total OPEB liability as a percentage of covered-employee payroll	16.37%	13.27%	11.90%	11.30%

Notes to schedule:

[1] This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

[2] No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

12/31/2021	12/31/2022 [1]
$ 66,791	$ 68,775
19,623	16,469
14,917	(195,343)
(156,054)	974
-	-
(29,963)	(34,811)
(84,686)	(143,936)
962,757	878,071
$ 878,071	$ 734,135 [2]
$ 8,225,038	$ 9,178,826
10.68%	8.00%

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COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

LIBRARY GRANTS

This fund accounts for grant revenue dedicated for library expenditures and revenues.

PD CHILD OUTREACH

This fund is used to account for donations received for use in the Police Department Child Outreach program.

HOTEL/MOTEL

This fund is used to account for revenues and expenditures of the hotel/motel tax receipts as specified by state

DRUG SEIZURE

This fund is used to account for proceeds from law enforcement drug seizures. Expenditures are restricted to qualified law enforcement activities.

TIRZ - OMEGA BAY

limits. The fund accounts for all tax and expenditure activity associated with the fund's primary purpose.

PARKS FUND

This fund is used to account for donations received for use in the Park department.

COURT TECHNOLOGY FUND

This fund is used to account for funds collected in association with the portion of the court fees which are restricted for use on court technology and security.

COURT SECURITY FUND

This fund is used to account for funds collected in association with the portion of the court fees which are restricted for use on court technology and security.

CHILD SAFETY FUND

This fund is used to account for funds collected in association with the portion of the court fees which are restricted for use on child safety.

LEOSE TRAINING

This fund is used to account for grant funds funds to improve policing for Texas, by investing in the on-going training for existing officers.

CLEAN CITY

This fund is used to account for funds received that are restricted for expenditures that provide the City with a

NONMAJOR GOVERNMENTAL FUNDS (Continued)

COMCAST PEG FEES

This fund is used to account for funds received that are restricted for capital expenditures related to public education in government.

HOME GRANT

This fund is used to account for funds received from the Texas Department of Housing and Community Affairs for rehabilitation of owner occupied or investor owned properties.

CAPITAL PROJECTS FUND

This fund is used to track capital projects for governmental activities.

City of La Marque, Texas

COMBINING BALANCE SHEET (Page 1 of 2)

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2023

	Library Grants	PD Child Outreach	Hotel/ Motel	Drug Seizure
Assets				
Cash and cash equivalents	$ 2,201	$ 6,228	$ 318,091	$ 65,904
Accounts receivable, net	2,053	-	15,801	800
Due from other funds	-	-	-	-
Prepaids	-	-	-	-
Total Assets	$ 4,254	$ 6,228	$ 333,892	$ 66,704
Liabilities				
Accounts payable	$ -	$ -	$ 1,016	$ 523
Total Liabilities	-	-	1,016	523
Fund Balances				
Nonspendable:				
Prepaids	-	-	-	-
Restricted for:				
Tourism	-	-	332,876	-
Police department	-	6,228	-	66,181
Municipal court	-	-	-	-
Public improvement	-	-	-	-
Capital projects	-	-	-	-
Culture and recreation	4,254	-	-	-
Enabling legislation	-	-	-	-
Special projects	-	-	-	-
Total Fund Balances	4,254	6,228	332,876	66,181
Total Liabilities, Deferred Inflows and Fund Balances	$ 4,254	$ 6,228	$ 333,892	$ 66,704

TIRZ - Omega Bay	Parks	Court Technology
$ 185,650	$ 45,558	$ 13,309
-	-	-
-	-	-
-	-	-
$ 185,650	$ 45,558	$ 13,309
$ -	$ 3,830	$ -
-	3,830	-
-	-	-
-	-	-
-	-	-
-	-	13,309
185,650	-	-
-	-	-
-	41,728	-
-	-	-
-	-	-
185,650	41,728	13,309
$ 185,650	$ 45,558	$ 13,309

City of La Marque, Texas

COMBINING BALANCE SHEET (Page 2 of 2)
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023

	Court Security	Child Safety	Leose Training	Clean City
Assets				
Cash and cash equivalents	$ 23,537	$ 56,597	$ 18,182	$ 32,392
Accounts receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Prepaids	-	-	900	-
Total Assets	$ 23,537	$ 56,597	$ 19,082	$ 32,392
Liabilities				
Accounts payable	$ -	$ -	$ 958	$ 2,739
Total Liabilities	-	-	958	2,739
Fund Balances				
Nonspendable:				
Prepaids	-	-	900	-
Restricted for:				
Tourism	-	-	-	-
Police department	-	-	-	-
Municipal court	23,537	56,597	17,224	-
Public improvement	-	-	-	-
Capital projects	-	-	-	-
Culture and recreation	-	-	-	-
Enabling legislation	-	-	-	-
Special projects	-	-	-	29,653
Total Fund Balances	23,537	56,597	18,124	29,653
Total Liabilities, Deferred Inflows and Fund Balances	$ 23,537	$ 56,597	$ 19,082	$ 32,392

Comcast PEG Fees	Home Grant	Total Nonmajor Special Revenue	Capital Projects	Total Nonmajor Governmental
$ 223,096	$ 50,000	$ 1,040,745	$ 471,940	$ 1,512,685
8,743	-	27,397	-	27,397
-	-	-	626,750	626,750
-	-	900	-	900
$ 231,839	$ 50,000	$ 1,069,042	$ 1,098,690	$ 2,167,732
$ -	$ -	$ 9,066	$ 1,074	$ 10,140
-	-	9,066	1,074	10,140
-	-	900	-	900
-	-	332,876	-	332,876
-	-	72,409	-	72,409
-	-	110,667	-	110,667
-	-	185,650	-	185,650
-	-	-	1,097,616	1,097,616
-	-	45,982	-	45,982
231,839	-	231,839	-	231,839
-	50,000	79,653	-	79,653
231,839	50,000	1,059,976	1,097,616	2,157,592
$ 231,839	$ 50,000	$ 1,069,042	$ 1,098,690	$ 2,167,732

City of La Marque, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Page 1 of 2)

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2023

	Library Grants	PD Child Outreach	Hotel/ Motel	Drug Seizure
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Hotel occupancy tax	-	-	108,933	-
Franchise fees	-	-	-	-
Fines and fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	24,860	2,355
Other revenue	-	-	-	26,356
Total Revenues	-	-	133,793	28,711
Expenditures				
General government	-	-	129,720	-
Public safety	-	-	-	21,821
Capital outlay	-	-	-	-
Total Expenditures	-	-	129,720	21,821
Revenues Over (Under) Expenditures	-	-	4,073	6,890
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	4,073	6,890
Beginning fund balances	4,254	6,228	328,803	59,291
Ending Fund Balances	$ 4,254	$ 6,228	$ 332,876	$ 66,181

TIRZ - Omega Bay	Parks	Court Technology
$ 100,935	$ -	$ -
-	-	-
-	-	-
-	-	7,202
-	-	-
-	-	-
-	1,225	-
100,935	1,225	7,202
-	19,451	15,738
-	-	-
-	-	-
-	19,451	15,738
100,935	(18,226)	(8,536)
125	6,837	-
125	6,837	-
101,060	(11,389)	(8,536)
84,590	53,117	21,845
$ 185,650	$ 41,728	$ 13,309

City of La Marque, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Page 2 of 2)

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2023

	Court Security	Child Safety	Leose Training	Clean City
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Franchise fees	-	-	-	-
Fines and fees	8,273	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	1,395	748	-
Other revenue	-	492	5,017	1,069
Total Revenues	8,273	1,887	5,765	1,069
Expenditures				
General government	-	-	-	25,428
Public safety	-	-	10,554	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	10,554	25,428
Revenues Over (Under) Expenditures	8,273	1,887	(4,789)	(24,359)
Other Financing Sources (Uses)				
Transfers in	-	-	-	15,837
Total Other Financing Sources (Uses)	-	-	-	15,837
Net Change in Fund Balances	8,273	1,887	(4,789)	(8,522)
Beginning fund balances	15,264	54,710	22,913	38,175
Ending Fund Balances	$ 23,537	$ 56,597	$ 18,124	$ 29,653

Comcast PEG Fees	Home Grant	Total Nonmajor Special Revenue	Capital Projects	Total Nonmajor Governmental
$ -	$ -	$ 100,935	$ -	$ 100,935
-	-	108,933	-	108,933
37,171	-	37,171	-	37,171
-	-	15,475	-	15,475
-	50,000	50,000	-	50,000
3,674	-	33,032	18,780	51,812
-	-	34,159	-	34,159
40,845	50,000	379,705	18,780	398,485
-	-	190,337	-	190,337
-	-	32,375	-	32,375
4,470	-	4,470	-	4,470
4,470	-	227,182	-	227,182
36,375	50,000	152,523	18,780	171,303
-	-	22,799	-	22,799
-	-	22,799	-	22,799
36,375	50,000	175,322	18,780	194,102
195,464	-	884,654	1,078,836	1,963,490
$ 231,839	$ 50,000	$ 1,059,976	$ 1,097,616	$ 2,157,592

City of La Marque, Texas

COMBINING STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

September 30, 2023

	Library Memorial Fund	Seized Property	Total
Assets			
Cash and cash equivalents	$ 4,571	$ 6,046	$ 10,617
Total Assets	4,571	6,046	10,617
Net Position			
Restricted	4,571	6,046	10,617
Total Net Position	$ 4,571	$ 6,046	$ 10,617

City of La Marque, Texas

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

For the Year Ended September 30, 2023

	Library Memorial Fund	Seized Property	Total
Additions			
Investment earnings	$ 142	$ -	$ 142
Other revenue	55	-	55
Total Additions	197	-	197
Change in Net Position	197	-	197
Beginning net position	4,374	6,046	10,420
Ending Net Position	$ 4,571	$ 6,046	$ 10,617

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX FUND
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Hotel occupancy tax	$ 100,000	$ 100,000	$ 108,933	$ 8,933
Investment income	1,000	1,000	24,860	23,860
Total Revenues	101,000	101,000	133,793	32,793
Expenditures				
General government	151,812	151,812	129,720	22,092
Total Expenditures	151,812	151,812	129,720	22,092
Excess of Revenues Over (Under) Expenditures	(50,812)	(50,812)	4,073	54,885
Other Financing Sources (Uses)				
Transfers (out)	(50,000)	(88,500)	-	88,500
Total Other Financing Sources (Uses)	(50,000)	(88,500)	-	88,500
Net Change in Fund Balance	$ (100,812)	$ (139,312)	4,073	$ 143,385
Beginning fund balance			328,803	
Ending Fund Balance			$ 332,876	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DRUG SEIZURE FUND

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other revenues	$ 100	$ -	$ 26,356	$ 26,356
Investment income	-	100	2,355	2,255
Total Revenues	100	100	28,711	28,611
Expenditures				
Public safety	-	-	21,821	(21,821) *
Total Expenditures	-	-	21,821	(21,821)
Net Change in Fund Balance	$ 100	$ 100	6,890	$ 6,790
Beginning fund balance			59,291	
Ending Fund Balance			$ 66,181	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest income	$ 200	$ 200	$ 18,780	$ 18,580
Total Revenues	200	200	18,780	18,580
Net Change in Fund Balance	$ 200	$ 200	18,780	$ 18,580
Beginning fund balance			1,078,836	
Ending Fund Balance			$ 1,097,616	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE

For the Year Ended September 30, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property taxes	$ 2,181,232	$ 2,203,429	$ 22,197
Interest income	100	27,140	27,040
Total Revenues	2,181,332	2,230,569	49,237
Expenditures			
Debt service:			
Principal	1,226,160	619,800	606,360
Interest	921,072	422,693	498,379
Total Expenditures	2,147,232	1,042,493	1,104,739
Excess of Revenues Over (Under) Expenditures	34,100	1,188,076	1,153,976
Other Financing Sources (Uses)			
Transfers (out)	-	(960,376)	(960,376)
Total Other Financing Sources (Uses)	-	(960,376)	(960,376)
Net Change in Fund Balance	$ 34,100	227,700	$ 193,600
Beginning fund balance		907,347	
Ending Fund Balance		$ 1,135,047	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENTS
For the Year Ended September 30, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$ -	$ 118,179	$ 118,179
Investment income	3,000	119,004	116,004
Total Revenues	3,000	237,183	234,183
Expenditures			
Capital outlay	100,000	88,923	11,077
Total Expenditures	100,000	88,923	11,077
Excess of Revenues Over (Under) Expenditures	(97,000)	148,260	245,260
Other Financing Sources (Uses)			
Transfers in	100,000	-	(100,000)
Total Other Financing Sources (Uses)	100,000	-	(100,000)
Net Change in Fund Balance	$ 3,000	148,260	$ 145,260
Beginning fund balance		3,558,618	
Ending Fund Balance		$ 3,706,878	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PARKS FUND

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other revenue	$ 4,050	$ 4,050	$ 1,225	$ (2,825)
Total Revenues	4,050	4,050	1,225	(2,825)
Expenditures				
General government	30,000	-	19,451	(19,451) *
Total Expenditures	30,000	-	19,451	(19,451)
Excess of Revenues Over (Under) Expenditures	(25,950)	4,050	(18,226)	(22,276)
Other Financing Sources (Uses)				
Transfers in	-	-	6,837	6,837
Total Other Financing Sources (Uses)	-	-	6,837	6,837
Net Change in Fund Balance	$ (25,950)	$ 4,050	(11,389)	$ (15,439)
Beginning fund balance			53,117	
Ending Fund Balance			$ 41,728	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURT TECHNOLOGY FUND

For the Year Ended September 30, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and forfeitures	$ 4,030	$ 7,202	$ 3,172
Total Revenues	4,030	7,202	3,172
Expenditures			
General government	-	15,738	(15,738) *
Total Expenditures	-	15,738	(15,738)
Excess of Revenues Over (Under) Expenditures	4,030	(8,536)	(12,566)
Net Change in Fund Balance	$ 4,030	(8,536)	$ (12,566)
Beginning fund balance		21,845	
Ending Fund Balance		$ 13,309	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURT SECURITY FUND
For the Year Ended September 30, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and forfeitures	$ 4,000	$ 8,273	$ 4,273
Interest income	50	-	(50)
Total Revenues	4,050	8,273	4,223
Excess of Revenues Over (Under) Expenditures	4,050	8,273	4,223
Other Financing Sources (Uses)			
Transfers (out)	(2,500)	-	2,500
Total Other Financing Sources (Uses)	(2,500)	-	2,500
Net Change in Fund Balance	$ 1,550	8,273	$ 6,723
Beginning fund balance		15,264	
Ending Fund Balance		$ 23,537	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CHILD SAFETY FUND

For the Year Ended September 30, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest income	$ 50	$ 1,395	$ 1,345
Other revenue	500	492	(8)
Total Revenues	550	1,887	1,337
Excess of Revenues Over (Under) Expenditures	550	1,887	1,337
Net Change in Fund Balance	$ 550	1,887	$ 1,337
Beginning fund balance		54,710	
Ending Fund Balance		$ 56,597	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LEOSE TRAINING FUND

For the Year Ended September 30, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest income	30	748	718
Other revenue	-	5,017	5,017
Total Revenues	30	5,765	5,735
Expenditures			
Public safety	3,000	10,554	(7,554) *
Total Expenditures	3,000	10,554	(7,554)
Excess of Revenues Over (Under) Expenditures	(2,970)	(4,789)	(1,819)
Net Change in Fund Balance	$ (2,970)	(4,789)	$ (1,819)
Beginning fund balance		22,913	
Ending Fund Balance		$ 18,124	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CLEAN CITY FUND

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other revenue	$ 40	$ 40	$ 1,069	$ 1,029
Total Revenues	40	40	1,069	1,029
Expenditures				
General government	30,000	30,000	25,428	4,572
Total Expenditures	30,000	30,000	25,428	4,572
Excess of Revenues Over (Under) Expenditures	(29,960)	(29,960)	(24,359)	5,601
Other Financing Sources (Uses)				
Transfers in	9,000	4,000	15,837	11,837
Total Other Financing Sources (Uses)	9,000	4,000	15,837	11,837
Net Change in Fund Balance	$ (20,960)	$ (25,960)	(8,522)	$ 17,438
Beginning fund balance			38,175	
Ending Fund Balance			$ 29,653	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COMCAST PEG FEES FUND

For the Year Ended September 30, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Franchise fees	$ 42,000	$ 37,171	$ (4,829)
Interest income	120	3,674	3,554
Total Revenues	42,120	40,845	(1,275)
Expenditures			
Capital outlay	-	4,470	(4,470) *
Total Expenditures	-	4,470	(4,470)
Excess of Revenues Over (Under) Expenditures	42,120	36,375	(5,745)
Net Change in Fund Balance	$ 42,120	36,375	$ (5,745)
Beginning fund balance		195,464	
Ending Fund Balance		$ 231,839	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TIRZ - OMEGA BAY FUND
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ 100,935	$ 100,935
Total Revenues	-	-	100,935	100,935
Excess of Revenues Over (Under) Expenditures	-	-	100,935	100,935
Other Financing Sources (Uses)				
Transfers in	10,000	10,000	125	(9,875)
Total Other Financing Sources	10,000	10,000	125	(9,875)
Net Change in Fund Balance	$ 10,000	$ 10,000	101,060	$ 91,060
Beginning fund balance			84,590	
Ending Fund Balance			$ 185,650	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of La Marque, Texas

BALANCE SHEET

DISCRETELY PRESENTED COMPONENT UNIT

September 30, 2023

		La Marque Economic Development Corp.
Assets		
Cash and cash equivalents	$	7,937,911
Investments		-
Receivables, net		309,076
Prepaids		20,568
Total Assets	$	8,267,555
Liabilities		
Accounts payable and accrued liabilities	$	140,346
Customer deposits		2,500
Total Liabilities		142,846
Fund Balances		
Restricted for:		
Economic development		8,124,709
Total Fund Balance		8,124,709
Total Liabilities and Fund Balance	$	8,267,555

See Notes to Financial Statements.

City of La Marque, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION DISCRETELY PRESENTED COMPONENT UNIT

September 30, 2023

Fund Balance	$	8,124,709
Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Capital assets - non-depreciable		5,250,142
Capital assets - net depreciable		1,848,323
Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expenditure) until then.		
Deferred pension outflows - TMRS		79,378
Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.		
Compensated absences		(90,431)
Net pension liability		(175,866)
Net Position of the Discretely Presented Component Unit	$	15,036,255

See Notes to Financial Statements.

City of La Marque, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DISCRETELY PRESENTED COMPONENT UNIT
For the Year Ended September 30, 2023

		La Marque Economic Development Corp.
Revenues		
Sales tax		$ 1,826,333
Other revenue		161,940
Investment income		449,223
	Total Revenues	2,437,496
Expenditures		
Current:		
Economic development		672,666
Capital outlay		1,851,984
	Total Expenditures	2,524,650
	Revenues Over (Under) Expenditures	(87,154)
	Net Change in Fund Balance	(87,154)
Beginning fund balance		8,211,863
	Ending Fund Balance	$ 8,124,709

See Notes to Financial Statements.

City of La Marque, Texas

RECONCILIATION OF THE SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF THE DISCRETELY PRESENTED COMPONENT UNIT TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:		
Net changes in fund balance	$	(87,154)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay		1,851,984
Depreciation expense		(77,146)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Pension expense - TMRS		1,786
Compensated absences		(5,683)
Change in Net Position of the Discretely Presented Component Unit	$	1,683,787

See Notes to Financial Statements.

STATISTICAL SECTION

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and RSI says about the government's overall financial health.

Contents **Page**

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports from the relevant year.

City of La Marque, Texas

NET POSITION BY COMPONENT

Last Ten Years

(Accrual Basis of Accounting)

	2023	2022	2021	2020
Governmental activities				
Net investment in capital assets	$ 7,119,752	$ 7,758,056	$ 8,150,614	$ 8,793,248
Restricted	3,668,400	3,098,338	1,642,631	1,895,879
Unrestricted	(1,609,264)	(2,412,031)	859,166	38,323
Total governmental activities net position	$ 9,178,888	$ 8,444,363	$ 10,652,411	$ 10,727,450
Business-type activities				
Net investment in capital assets	$ 18,218,097	$ 16,017,232	$ 14,472,914	$ 15,755,227
Restricted	2,215,939	1,715,459	1,477,215	928,260
Unrestricted	(933,707)	1,450,542	1,383,353	1,256,737
Total business-type activities net position	$ 19,500,329	$ 19,183,233	$ 17,333,482	$ 17,940,224
Primary government				
Net investment in capital assets	$ 25,337,849	$ 23,775,288	$ 22,623,528	$ 24,548,475
Restricted	5,884,339	4,813,797	3,119,846	2,824,139
Unrestricted	(2,542,971)	(961,489)	2,242,519	1,295,060
Total primary government net position	$ 28,679,217	$ 27,627,596	$ 27,985,893	$ 28,667,674

Notes:

Source: City audited financials.

2019	2018	2017	2016	2015	2014
$ 8,347,327	$ 8,673,490	$ 9,527,890	$ 9,710,277	$ 8,807,567	$ 10,102,108
1,979,806	2,543,437	1,889,825	1,847,936	3,181,498	3,500,310
1,140,694	467,531	421,361	(76,189)	1,916,226	836,417
$ 11,467,827	$ 11,684,458	$ 11,839,076	$ 11,482,024	$ 13,905,291	$ 14,438,835
$ 15,547,902	$ 15,141,151	$ 11,925,455	$ 12,019,529	$ 11,924,992	$ 10,619,380
276,430	573,913	795,154	774,312	930,343	940,117
2,375,094	3,064,428	2,985,772	3,493,624	3,634,822	3,381,864
$ 18,199,426	$ 18,779,492	$ 15,706,381	$ 16,287,465	$ 16,490,157	$ 14,941,361
$ 23,895,229	$ 23,814,641	$ 21,453,345	$ 21,729,806	$ 20,732,559	$ 20,721,488
2,256,236	3,117,350	2,684,979	2,622,248	4,111,841	4,440,427
3,515,788	3,531,959	3,407,133	3,417,435	5,551,048	4,218,281
$ 29,667,253	$ 30,463,950	$ 27,545,457	$ 27,769,489	$ 30,395,448	$ 29,380,196

City of La Marque, Texas

CHANGES IN NET POSITION

Last Ten Years

(Accrual Basis of Accounting)

	2023	2022	2021	2020
Expenses				
Governmental activities:				
General government	$ 5,476,799	$ 4,949,348	$ 4,138,497	$ 3,889,542
Public safety	11,045,208	10,354,517	9,170,691	9,390,401
Public works	2,645,199	3,130,452	2,219,243	1,928,243
Urban rehabilitation and housing	-	-	-	-
Interest on long-term debt	759,622	782,838	815,289	884,762
Total governmental activities	19,926,828	19,217,155	16,343,720	16,092,948
Business-type activities:				
Utility	9,648,995	7,146,889	7,686,105	7,140,259
Water and sewer	-	-	-	-
Sanitation	3,393,461	2,715,136	2,867,403	2,687,818
Total business-type activities	13,042,456	9,862,025	10,553,508	9,828,077
Total primary government expenses	$ 32,969,284	$ 29,079,180	$ 26,897,228	$ 25,921,025
Program revenues:				
Governmental activities:				
Charges for services:				
General government	$ -	$ -	$ -	$ 706,547
Public safety	350,573	342,743	1,116,609	1,771,979
Public works	2,907,333	2,182,631	1,782,887	-
Sanitation	-	-	-	-
Operating/capital grants and contri.	3,758,122	3,324,700	936,675	1,171,384
Total governmental activities program revenues	7,016,028	5,850,074	3,836,171	3,649,910
Business-type activities:				
Charges for services:				
Utility	8,348,676	6,689,905	6,733,631	6,400,334
Sanitation	2,790,539	2,785,780	2,640,902	2,736,052
Operating grants and contri.	-	-	-	291,099
Total business-type activities program revenues	11,139,215	9,475,685	9,374,533	9,427,485
Total primary government program revenues	$ 18,155,243	$ 15,325,759	$ 13,210,704	$ 13,077,395
Net (expense) revenue:				
Governmental activities	$ (12,910,800)	$ (13,367,081)	$ (12,507,549)	$ (12,443,038)
Business-type activities	(1,903,241)	(386,340)	(1,178,975)	(400,592)
Total primary government net (expense)	$ (14,814,041)	$ (13,753,421)	$ (13,686,524)	$ (12,843,630)

2019	2018	2017	2016	2015	2014
$ 4,790,993	$ 3,810,209	$ 3,517,634	$ 3,630,594	$ 2,304,962	$ 2,261,997
7,924,486	7,338,758	6,938,616	8,057,725	6,106,179	5,470,477
1,764,424	2,087,066	1,773,624	1,728,097	1,945,632	1,826,734
-	-	-	441,760	494,251	930,399
533,015	528,431	402,604	247,437	287,806	251,115
15,012,918	13,764,464	12,632,478	14,105,613	11,138,830	10,740,722
6,283,591	5,501,122	5,057,876	5,092,687	4,114,204	3,795,777
-	-	-	1,673,255	1,537,932	1,449,333
2,568,701	2,388,603	1,892,856	-	-	-
8,852,292	7,889,725	6,950,732	6,765,942	5,652,136	5,245,110
$ 23,865,210	$ 21,654,189	$ 19,583,210	$ 20,871,555	$ 16,790,966	$ 15,985,832
$ 708,933	$ 594,801	$ 547,522	$ 556,465	$ 591,933	$ 586,681
1,798,978	2,174,478	1,952,445	1,426,032	1,674,692	1,393,452
-	-	-	-	-	-
-	-	-	-	-	-
1,275,113	774,565	528,167	812,520	2,413,799	2,341,423
3,783,024	3,543,844	3,028,134	2,795,017	4,680,424	4,321,556
5,026,938	4,763,163	4,518,155	4,509,973	4,365,970	3,915,061
2,503,977	2,262,772	1,808,769	1,710,808	1,692,690	1,615,291
-	-	-	-	-	-
7,530,915	7,025,935	6,326,924	6,220,781	6,058,660	5,530,352
$ 11,313,939	$ 10,569,779	$ 9,355,058	$ 9,015,798	$ 10,739,084	$ 9,851,908
$ (11,229,894)	$ (10,220,620)	$ (9,604,344)	$ (11,310,596)	$ (6,458,406)	$ (6,419,166)
(1,321,377)	(863,790)	(623,808)	(545,161)	406,524	285,242
$ (12,551,271)	$ (11,084,410)	$ (10,228,152)	$ (11,855,757)	$ (6,051,882)	$ (6,133,924)

City of La Marque, Texas

CHANGES IN NET POSITION (Continued)

Last Ten Years

(Accrual Basis of Accounting)

	2023	2022	2021	2020
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Property taxes	$ 7,108,748	$ 6,272,304	$ 6,007,303	$ 5,254,247
Sales taxes	5,478,469	5,184,603	4,918,601	4,551,269
Franchise fees and taxes	1,118,764	1,175,128	1,072,458	1,021,687
Other taxes	409,129	1,105,840	428,000	448,760
Investment revenue	556,774	79,974	10,792	145,947
Other revenue	332,509	380,744	358,275	350,156
Transfers	(1,586,313)	(2,264,507)	(362,919)	(69,405)
Total governmental activities	13,418,080	11,934,086	12,432,510	11,702,661
Business-type activities:				
Investment revenue	422,311	56,160	13,037	71,985
Other revenue	211,713	192,895	196,277	-
Transfers	1,586,313	2,264,507	362,919	69,405
Total business-type activities	2,220,337	2,513,562	572,233	141,390
Total primary government	$ 15,638,417	$ 14,447,648	$ 13,004,743	$ 11,844,051
Change in net position:				
Governmental activities	$ 507,280	$ (1,432,995)	$ (75,039)	$ (740,377)
Business-type activities	317,096	2,127,222	(606,742)	(259,202)
Total primary government net (expense) revenue	$ 824,376	$ 694,227	$ (681,781)	$ (999,579)

Note:

Source: City audited financials.

2019	2018	2017	2016	2015	2014
$ 5,945,178	$ 4,803,590	$ 4,455,132	$ 4,010,867	$ 3,704,345	$ 3,659,112
4,149,919	3,973,763	3,735,600	3,841,325	3,447,278	3,219,153
1,054,970	1,095,363	1,080,708	992,370	1,017,899	1,000,478
85,405	83,298	92,042	102,651	107,420	107,362
286,504	186,944	178,472	64,784	6,781	2,270
241,033	403,309	992,806	191,710	219,074	348,192
(570,093)	(480,265)	(69,020)	(316,378)	(1,312,898)	(1,268,184)
11,192,916	10,066,002	10,465,740	8,887,329	7,189,899	7,068,383
171,218	156,420	130,957	23,475	2,810	1,400
-	-	69,075	2,616	7,500	-
570,093	480,265	69,020	316,378	1,312,898	1,268,184
741,311	636,685	269,052	342,469	1,323,208	1,269,584
$ 11,934,227	$ 10,702,687	$ 10,734,792	$ 9,229,798	$ 8,513,107	$ 8,337,967
$ (36,978)	$ (154,618)	$ 861,396	$ (2,423,267)	$ 731,493	$ 649,217
(580,066)	(227,105)	(354,756)	(202,692)	1,729,732	1,554,826
$ (617,044)	$ (381,723)	$ 506,640	$ (2,625,959)	$ 2,461,225	$ 2,204,043

City of La Marque, Texas

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years

(Accrual Basis of Accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Hotel / Motel Tax	Other Tax	Total
2014	$ 3,659,112	$ 3,219,153	$ 862,389	$ 101,999	$ 107,362	$ 7,950,015
2015	$ 3,704,345	$ 3,447,278	$ 876,558	$ 104,055	$ 107,420	$ 8,239,656
2016	$ 4,010,867	$ 3,841,325	$ 853,472	$ 99,812	$ 102,651	$ 8,908,127
2017	$ 4,455,132	$ 3,735,600	$ 894,183	$ 145,124	$ 92,042	$ 9,322,081
2018	$ 4,803,590	$ 3,973,763	$ 921,611	$ 134,262	$ 83,298	$ 9,916,524
2019	$ 5,945,178	$ 4,149,919	$ 940,286	$ 114,684	$ 85,405	$ 11,235,472
2020	$ 5,254,247	$ 4,551,269	$ 901,497	$ 120,190	$ 448,760	$ 11,275,963
2021	$ 6,007,303	$ 4,918,601	$ 956,496	$ 115,962	$ 428,000	$ 12,426,362
2022	$ 6,272,304	$ 5,184,603	$ 1,068,171	$ 106,957	$ 1,105,840	$ 13,737,875
2023	$ 7,108,748	$ 5,478,469	$ 1,118,764	$ 108,933	$ 300,196	$ 14,115,110

City of La Marque, Texas

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Years

(Modified Accrual Basis of Accounting)

	2023	2022	2021	2020
General fund				
Nonspendable				
Inventory	$ 40,252	$ 40,252	$ 40,252	$ 40,252
Prepaids	60,674	129,873	64,229	66,638
Encumbrances	-	-	-	-
Restricted				
Enabling legislation	-	-	-	142,425
Capital projects	-	-	-	163,853
Assigned				
Self insurance	-	-	-	-
Other	-	-	-	-
Emergency	-	-	-	1,000,000
Omega Bay TIRZ	-	-	-	-
Fire department	-	-	-	-
IT phone system and router	-	-	-	-
Unassigned	3,732,284	3,296,419	6,400,663	5,471,016
Total general fund	$ 3,833,210	$ 3,466,544	$ 6,505,144	$ 6,884,184
All other governmental funds:				
Nonspendable				
Prepaids	$ 900	$ 900	$ 900	$ 900
Restricted				
Capital improvements	4,804,494	4,637,454	3,606,494	-
Debt service	1,135,047	907,347	-	53,984
Enabling legislation	231,839	195,454	785,628	533,536
Special projects	79,653	38,175	51,882	237,675
Capital projects	-	-	451,164	4,278,680
Culture and recreation	45,982	-	-	-
Tourism	332,876	-	-	-
Public safety	183,076	-	-	-
Public improvement	185,650	-	-	-
Grants	-	650,125	106,482	-
Assigned	-	-	-	15,000
Unassigned	(76,218)	(29,863)	(101,733)	-
Total all other governmental funds	$ 6,923,299	$ 6,399,592	$ 4,900,817	$ 5,119,775

Notes:

*Beginning fiscal year 2011, fund balances are reported using GASB 54 classifications

Source: City audited financials.

2019	2018	2017	2016	2015	2014
$ 40,252	$ 40,252	$ 40,252	$ 40,252	$ 41,838	$ 33,176
201,396	77,946	62,006	60,185	5,067	-
-	-	-	96,158	30,435	285,944
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,387,536	-	-	-
1,000,000	-	-	-	-	-
15,000	-	-	-	-	-
597,242	-	-	-	31,594	7,857
-	-	-	-	65,000	-
4,937,949	5,443,902	4,118,604	4,308,525	3,954,714	2,778,920
$ 6,791,839	$ 5,562,100	$ 5,608,398	$ 4,505,120	$ 4,128,648	$ 3,105,897
$ 12,997	$ 101,122	$ 83,613	$ 46,065	$ 21,732	$ 28,405
-	-	-	-	-	-
199,153	532,645	683,771	703,909	639,922	837,522
669,612	766,117	848,779	874,695	924,760	896,461
243,096	117,308	235,837	258,067	1,616,816	1,766,327
4,200,091	5,173,838	4,176,616	5,790,806	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	15,157
-	-	-	-	-	-
-	-	-	930	(1,424)	-
$ 5,324,949	$ 6,691,030	$ 6,028,616	$ 7,674,472	$ 3,201,806	$ 3,543,872

City of La Marque, Texas

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified Accrual Basis of Accounting)

	2023	2022	2021	2020
Revenues				
Taxes:				
Property	$ 7,122,076	$ 6,255,644	$ 5,996,742	$ 5,979,152
Sales	5,478,469	5,184,603	4,918,601	4,551,269
Franchise fees and taxes	1,118,764	1,068,171	1,072,458	1,021,687
Other	897,099	864,577	842,958	87,448
Licenses and permits	1,904,302	1,211,088	1,317,987	1,238,080
Intergovernmental revenue	3,441,910	3,212,700	800,743	1,171,384
Charges for services	958,694	1,014,631	1,053,867	705,523
Fines and forfeitures	350,573	342,743	384,533	533,899
Investment revenue	539,468	76,751	10,110	138,084
Other revenue	332,509	492,744	565,833	350,156
Total revenues	22,143,864	19,723,652	16,963,832	15,776,682
Expenditures				
Current:				
General government:	5,173,531	4,235,422	3,915,514	4,132,367
Public safety	10,239,190	10,098,914	9,211,594	8,725,140
Public works	1,949,750	1,997,298	1,679,119	1,328,582
Urban rehabilitation and housing	-	-	-	-
Debt service:				
Principal on long-term debt	1,727,298	1,372,265	1,108,720	590,729
Interest and fiscal charges	799,154	805,241	820,304	509,631
Bond issuance cost	-	26,076	-	-
Payment to escrow agent	-	-	-	-
Capital outlay	919,935	750,883	370,779	1,656,768
Total expenditures	20,808,858	19,286,099	17,106,030	16,943,217
Excess (deficiency) of revenues over (under) expenditures	1,335,006	437,553	(142,198)	(1,166,535)
Other Financing Sources (Uses)				
Transfer in	1,479,498	169,669	249,060	330,601
Transfers (out)	(3,065,811)	(2,434,176)	(704,860)	(329,500)
Proceeds from issuance of long-term debt, net	914,435	758,829	-	936,831
Premium on bonds	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on refunding bonds	-	-	-	-
Proceeds from capital leases	-	-	-	-
Insurance recoveries	-	-	-	-
Total Other Financing Sources	(671,878)	(1,505,678)	(455,800)	937,932
Net change in fund balances	$ 663,128	$ (1,068,125)	$ (597,998)	$ (228,603)
Debt service as a percentage of noncapital expenditures	12.7%	11.7%	11.5%	7.2%

2019	2018	2017	2016	2015	2014
$ 5,957,101	$ 4,821,392	$ 4,454,632	$ 4,012,355	$ 3,718,694	$ 3,657,184
4,149,919	3,973,763	3,735,600	3,841,325	3,447,278	3,219,153
1,054,970	1,095,363	1,080,708	992,370	1,017,899	1,000,478
85,405	83,298	92,042	102,651	107,420	107,362
1,070,810	1,095,198	1,065,109	655,319	945,146	635,850
1,275,113	594,911	528,167	812,520	2,413,799	2,341,423
760,446	544,223	552,787	521,552	613,210	586,681
728,168	1,079,280	887,336	770,713	729,546	757,602
270,280	169,829	161,255	47,788	6,446	1,772
241,033	403,309	909,487	191,710	219,074	348,192
15,593,245	13,860,566	13,467,123	11,948,303	13,218,512	12,655,697
4,425,560	3,292,758	2,973,747	2,830,630	2,129,366	1,910,890
7,480,570	7,169,029	6,507,909	6,045,809	5,897,067	5,302,581
1,163,228	1,491,250	1,099,062	788,773	1,231,759	1,116,003
-	-	-	441,760	494,251	930,399
587,314	412,918	358,305	441,953	473,854	373,044
541,973	306,443	332,301	219,211	192,202	253,323
1,424	225,278	117,597	-	110,853	-
-		2,526,698	-	2,593,692	-
2,108,083	6,584,622	3,458,589	1,130,847	2,138,691	1,783,533
16,308,152	19,482,298	17,374,208	11,898,983	15,261,735	11,669,773
(714,907)	(5,621,732)	(3,907,085)	49,320	(2,043,223)	985,924
975,667	836,273	1,236,193	55,000	5,000	35,734
(397,102)	(832,550)	(869,111)	(55,000)	(5,000)	(285,734)
-	6,000,000	2,470,000	4,684,800	-	-
-	234,125	163,296	115,018		-
-	-	-	-	2,520,000	-
-	-	-	-	187,767	-
-	-	383,471	-	-	337,507
-	-	83,319	-	-	-
578,565	6,237,848	3,467,168	4,799,818	2,707,767	87,507
$ (136,342)	$ 616,116	$ (439,917)	$ 4,849,138	$ 664,544	$ 1,073,431
8.0%	5.6%	5.0%	6.1%	5.1%	6.3%

City of La Marque, Texas

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Years

Fiscal Year	Real Property				Personal Property		Less: Tax Exempt	
	Land		Improvements				Real Property	
2014	$	174,162,893	$	515,179,151	$	79,253,314	$	(87,361,211)
2015	$	176,820,143	$	531,750,302	$	93,290,261	$	(87,563,845)
2016	$	179,990,033	$	586,074,933	$	99,381,057	$	(91,370,949)
2017	$	185,570,043	$	646,407,523	$	103,638,445	$	(92,024,769)
2018	$	194,297,414	$	721,086,233	$	100,867,748	$	(135,266,907)
2019	$	193,539,053	$	721,622,149	$	103,259,423	$	(137,550,679)
2020	$	211,962,113	$	830,225,776	$	112,773,000	$	(139,992,053)
2021	$	247,325,283	$	1,371,853,314	$	118,527,920	$	(161,599,703)
2022	$	247,325,283	$	1,371,853,314	$	118,527,920	$	(216,613,893)
2023	$	247,804,842	$	1,520,576,861	$	127,696,322	$	(218,045,581)

(1) Tax rates are per $100 of taxable assessed value.

Source: Galveston Central Appraisal District.

Total Taxable Assessed Value	Total Direct Tax Rate (1)	Estimated Actual Taxable Value	Assess Value as a Percentage of Actual Value
$ 643,810,184	$ 0.51436	$ 643,810,184	100%
$ 671,183,296	$ 0.49076	$ 671,183,296	100%
$ 712,624,954	$ 0.49076	$ 712,624,954	100%
$ 779,022,703	$ 0.49076	$ 779,022,703	100%
$ 850,162,312	$ 0.49076	$ 850,162,312	100%
$ 863,128,216	$ 0.49076	$ 863,128,216	100%
$ 985,000,033	$ 0.55076	$ 985,000,033	100%
$ 1,125,871,783	$ 0.55076	$ 1,125,871,783	100%
$ 1,382,929,568	$ 0.47708	$ 1,382,929,568	100%
$ 1,535,292,278	$ 0.46163	$ 1,535,292,278	100%

City of La Marque, Texas

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Years

Taxing Authority	2023	2022	2021	2020
Overlapping Rates: *				
La Marque Independent School District	$ N/A	$ N/A	$ N/A	$ N/A
Texas City Independent School District	1.164200	1.311300	1.360700	1.413050
Dickinson Independent School District	1.540000	1.294000	1.344000	1.450000
Hitchcock Independent School District	1.370100	1.520000	1.136400	1.380000
Santa Fe Independent School District	1.325000	1.216900	1.281600	1.332300
College of the Mainland	0.204454	0.225970	0.241963	0.204254
County of Galveston	0.408850	0.451386	0.465128	0.504396
Galveston County Drainage District No. 2	0.118620	0.048552	0.050245	0.055231
Total Overlapping Rates	$ 6.131224	$ 6.068108	$ 5.880036	$ 6.339231
City of La Marque Direct Rates:				
Maintenance and operations	$ 0.294231	$ 0.317891	$ 0.469935	$ 0.456574
Debt service	0.123827	0.143737	0.080829	0.094190
Total City of La Marque Direct Rates	$ 0.418058	$ 0.461628	$ 0.550764	$ 0.550764

* Overlapping rates are those of local and county governments that apply to property owners within the City of La Marque, Texas. Not all overlapping rates apply to all City of La Marque, Texas property owners (e.g. the rates of special districts apply only to the portion of the government's property owners whose property is located within the geographic boundaries of the special district).

Note:
All tax rates are per $100 assessed valuation.

Source: Galveston Central Appraisal District

2019	2018	2017	2016	2015	2014
$ N/A	$ N/A	$ N/A	$ 1.220000	$ 1.220000	$ 1.220000
1.514900	1.434900	1.440500			
1.520000	1.520000	1.540000	1.540000	1.540000	1.540000
1.520000	1.520000	1.540000	1.540000	1.540000	1.370000
1.402300	1.402300	1.402300	1.416700	1.435800	1.449000
0.021276	0.216791	0.208376	0.202307	0.205085	0.221210
0.531898	0.551900	0.546247	0.561247	0.584800	0.589800
0.056400	0.056400	0.063021	0.063021	0.063021	0.063021
$ 6.566774	$ 6.702291	$ 6.740444	$ 6.543275	$ 6.588706	$ 6.453031

$ 0.411281	$ 0.442233	$ 0.414713	$ 0.415158	$ 0.449163	$ 0.463399
0.079483	0.048531	0.076051	0.075606	0.041601	0.050961
$ 0.490764	$ 0.490764	$ 0.490764	$ 0.490764	$ 0.490764	$ 0.514360

City of La Marque, Texas

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	FY 2023 Taxable Assessed Value	FY 2023 Rank	FY 2023 Percentage of Total Taxable Assessed Value	* FY 2014 Taxable Assessed Value	* FY 2014 Rank	* FY 2014 Percentage of Total Taxable Assessed Value
Camillo A-1 Property Owner LLC	$ 20,696,311	1	1.35%	-		
SFR JV-1 2020-1 Borrower LLC	18,045,170	2	1.18%	-		0.00%
Texas-New Mexico Power Co.	17,166,391	3	1.12%	5,875,939	4	0.91%
Wal-mart Stores East, Inc.	14,391,300	4	0.94%	14,363,720	1	2.23%
La Marque Outlet Dev. LP	9,874,000	5	0.64%	3,715,610	10	0.58%
PS LPT Properties Investors	9,747,650	6	0.63%	-		
Sam's Real Estate Business Trust	9,101,200	7	0.59%	-		
Comcast of Houston, LLC	7,303,160	8	0.48%	5,247,080	5	0.82%
PM Partners LP	7,210,800	9	0.47%	-		0.00%
Sam's East Inc	7,087,120	10	0.46%	-		0.00%
Centerpoint Energy, Inc.	-			4,074,753	7	0.63%
Wal-mart Stores Texas, LP	-			9,099,172	2	1.41%
Gulf Greyhound Partners LTD	-			7,759,169	3	1.21%
Southwestern Bell Telephone Co.	-			4,384,248	6	0.68%
Subtotal	120,623,102		7.86%	54,519,691		8.47%
Other Taxpayers	1,414,669,176		92.14%	589,290,493		91.53%
Total	$ 1,535,292,278		100.00%	$ 643,810,184		100.00%

Source: Galveston Central Appraisal District

* Data was not readily available at report date. Estimates used for 2023 and 2014.

City of La Marque, Texas

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Years

Fiscal Year	Total Tax Levy for Fiscal Year (1)	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date (2)	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	$ 3,424,030	$ 3,153,686	92.10%	$ 252,485	$ 3,406,171	99.48%
2015	$ 3,415,460	$ 3,173,503	92.92%	$ 221,283	$ 3,394,786	99.39%
2016	$ 3,584,061	$ 3,356,358	93.65%	$ 208,167	$ 3,564,525	99.45%
2017	$ 3,896,235	$ 3,654,161	93.79%	$ 221,561	$ 3,875,722	99.47%
2018	$ 4,230,020	$ 3,958,748	93.59%	$ 247,296	$ 4,206,044	99.43%
2019	$ 4,261,903	$ 4,139,317	97.12%	$ 97,590	$ 4,236,907	99.41%
2020	$ 5,184,341	$ 5,055,420	97.51%	$ 100,070	5,155,490	99.44%
2021	$ 5,927,389	$ 5,824,160	98.26%	$ 63,774	5,887,934	99.33%
2022	$ 6,244,065	$ 6;068,637	97.19%	$ 86,084	6,154,721	98.57%
2023	$ 7,062,652	$ 6,882,306	97.45%	$ -	6,882,306	97.45%

(1) Appraised value less exemptions equal taxable assessed value. The beginning taxable value net of adjustments times the tax rate set by City Council each fall equals the total net tax levy. The net tax levy for prior years reflects ongoing adjustments applied to that year's tax levy.

(2) Excludes the subsequent 60 days' tax collections recorded as revenue in the fund financial statements in accordance with the modified accrual basis of accounting.

City of La Marque, Texas

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Governmental Activities				
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Premium (Discount) on Debt	Other Payables	Lease/Sub. Liabilities
2014	$ -	$ 5,560,000	$ -	$ -	$ 486,835
2015	$ 2,385,000	$ 2,825,000	$ 175,249	$ -	$ 329,881
2016	$ 2,255,000	$ 7,359,800	$ 274,039	$ -	$ 169,375
2017	$ 4,590,000	$ 4,684,800	$ 408,546	$ -	$ 484,541
2018	$ 4,275,000	$ 10,684,800	$ 606,329	$ -	$ 386,623
2019	$ 3,955,000	$ 10,482,000	$ 569,987	$ -	$ 322,109
2020	$ 3,620,000	$ 10,261,800	$ 533,645	$ 7,982,230	$ 430,078
2021	$ 3,275,000	$ 10,034,200	$ 497,303	$ 7,518,033	$ 822,627
2022	$ 2,910,000	$ 9,791,800	$ 460,961	$ 8,467,762	$ 655,831
2023	$ 2,540,000	$ 9,542,000	$ 424,619	$ 7,873,282	$ 1,057,248

(1) See Demographic and Economic Statistics table for population data and personal income.

Business-Type Activities

General Obligation Bonds	Certificates of Obligation	Premium (Discount) on Debt	Contractual Obligation	Other Payables	Total	% of Personal Income (1)	Per Capita (1)
$ 2,500,000	$ -	$ 136,324	$ -	$ 1,959,407	$ 13,142,566	3.84%	$ 850
$ 1,810,000	$ -	$ 119,285	$ -	$ 1,709,289	$ 9,353,704	2.78%	$ 592
$ 1,110,000	$ 5,075,200	$ 222,829	$ -	$ 1,478,946	$ 17,945,189	5.10%	$ 1,095
$ 550,000	$ 5,075,200	$ 201,768	$ -	$ 1,543,494	$ 17,538,349	4.87%	$ 1,046
$ -	$ 5,075,200	$ 112,547	$ 3,240,000	$ 1,298,092	$ 25,678,591	6.56%	$ 1,530
$ -	$ 4,953,000	$ 108,528	$ 3,045,000	$ 938,849	$ 24,374,473	6.04%	$ 1,452
$ -	$ 12,433,200	$ 965,810	$ 2,845,000	$ 1,045,681	$ 40,117,444	9.63%	$ 2,390
$ -	$ 11,395,800	$ 933,080	$ 2,640,000	$ 780,690	$ 37,896,733	7.35%	$ 2,027
$ -	$ 11,138,200	$ 900,351	$ 2,430,000	$ 512,970	$ 37,267,875	6.50%	$ 1,946
$ -	$ 10,873,000	$ 867,622	$ 6,523,225	$ 544,789	$ 40,245,785	6.58%	$ 2,056

City of La Marque, Texas

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Years

Fiscal Year	General Obligation Bonds (3)	Less: Amounts Available in Debt Service Fund	Total	% of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2014	$ 2,500,000	$ 837,522	$ 1,662,478	0.26%	$ 108
2015	$ 4,195,000	$ 639,922	$ 3,555,078	0.53%	$ 225
2016	$ 3,365,000	$ 703,909	$ 2,661,091	0.37%	$ 162
2017	$ 5,140,000	$ 683,771	$ 4,456,229	0.57%	$ 266
2018	$ 4,275,000	$ 532,645	$ 3,742,355	0.44%	$ 223
2019	$ 3,955,000	$ 199,153	$ 3,755,847	0.44%	$ 224
2020	$ 3,620,000	$ 53,984	$ 3,566,016	0.36%	$ 212
2021	$ 3,275,000	$ -	$ 3,275,000	0.29%	$ 175
2022	$ 2,910,000	$ 907,347	$ 2,002,653	0.14%	$ 105
2023	$ 2,540,000	$ 1,135,047	$ 1,404,953	0.09%	$ 72

(1) See Assessed Value table for assessed value information.

(2) See Demographic and Economic Statistics table for population data.

(3) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.

City of La Marque, Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2023

Governmental Unit	Net Debt Amount	Net Debt As Of	Percentage Overlapping (1)	Amount of Overlapping Debt
Galveston County MUD #32	$ 14,315,426	9/30/2023	100.00%	$ 14,315,426
Galveston County MUD #68	5,434,471	9/30/2023	100.00%	5,434,471
Texas City ISD	175,370,000	9/30/2023	8.61%	$ 15,099,357
Dickinson Independent School District	362,190,000	9/30/2023	1.30%	4,708,470
Hitchcock Independent School District	26,997,396	9/30/2023	31.11%	8,398,890
Santa Fe Independent School District	75,265,000	9/30/2023	6.31%	4,749,222
College of the Mainland	166,999,673	9/30/2023	7.35%	12,274,476
County of Galveston	190,346,659	9/30/2023	2.74%	5,215,498
	Subtotal, overlapping debt			70,195,810
	City of La Marque Direct Debt			21,437,149
	Total Direct and Overlapping Debt			$ 91,632,959

Sources:
Amounts of debt outstanding were obtained from each of the governmental entities.

(1) Estimation of percent overlapping derived from various sources, including information contained in "Texas Municipal Reports" published by the Municipal Advisory Council of Texas.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of La Marque, Texas. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for paying the debt of each overlapping government.

City of La Marque, Texas

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	2023	2022	2021	2020
Debt Limit	$ 175,333,786	$ 159,954,346	$ 128,747,149	$ 112,499,209
Total Net Debt Applicable to Limit	(1,404,953)	(2,002,653)	(3,275,000)	(3,566,016)
Legal Debt Margin	$ 173,928,833	$ 157,951,693	$ 125,472,149	$ 108,933,193
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.80%	1.25%	2.54%	3.17%
Legal debt margin calculation for fiscal year 2012				
Assessed taxable value	$ 1,535,292,278	$ 1,382,929,568	$ 1,125,871,783	$ 985,000,033
Add back:				
Exempt real property	218,045,581	216,613,893	161,599,703	139,992,053
Total assessed value	$ 1,753,337,859	$ 1,599,543,461	$ 1,287,471,486	$ 1,124,992,086
Debt Limit (10% of total assessed value)	$ 175,333,786	$ 159,954,346	$ 128,747,149	$ 112,499,209
Debt applicable to limit:				
Total bonded debt	2,540,000	2,910,000	3,275,000	3,620,000
Less: Amount set aside for repayment of bonds	(1,135,047)	(907,347)	-	(53,984)
Total net debt applicable to limit	1,404,953	2,002,653	3,275,000	3,566,016
Legal debt margin	$ 173,928,833	$ 157,951,693	$ 125,472,149	$ 108,933,193

Note: Although there is no legal debt limit in the State of Texas, most municipal finance officers in the State hold the opinion that the Attorney General would not approve bonded indebtedness in excess of ten percent of assessed value.

Source: City audited financials.

2019	2018	2017	2016	2015	2014
$ 100,067,890	$ 98,542,922	$ 87,104,747	$ 80,399,590	$ 75,874,714	$ 73,117,140
(3,755,847)	(3,742,355)	(4,456,229)	(2,661,091)	(3,555,078)	(1,662,478)
$ 96,312,043	$ 94,800,567	$ 82,648,518	$ 77,738,499	$ 72,319,636	$ 71,454,662
3.75%	3.80%	5.12%	3.31%	4.69%	2.27%
$ 863,128,216	$ 850,162,312	$ 779,022,703	$ 712,624,954	$ 671,183,296	$ 643,810,184
137,550,679	135,266,907	92,024,769	91,370,949	87,563,845	87,361,211
$ 1,000,678,895	$ 985,429,219	$ 871,047,472	$ 803,995,903	$ 758,747,141	$ 731,171,395
$ 100,067,890	$ 98,542,922	$ 87,104,747	$ 80,399,590	$ 75,874,714	$ 73,117,140
3,955,000	4,275,000	5,140,000	3,365,000	4,195,000	2,500,000
(199,153)	(532,645)	(683,771)	(703,909)	(639,922)	(837,522)
3,755,847	3,742,355	4,456,229	2,661,091	3,555,078	1,662,478
$ 96,312,043	$ 94,800,567	$ 82,648,518	$ 77,738,499	$ 72,319,636	$ 71,454,662

City of La Marque, Texas

PLEDGED-REVENUE COVERAGE

Last Ten Years

Fiscal Year	Gross Operating Revenue (1)	Operating Expenses (1)	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2014	$ 5,530,352	$ 4,118,675	$ 1,411,677	$ 201,869	$ 84,899	4.92
2015	$ 6,058,660	$ 4,515,412	$ 1,543,248	$ 207,841	$ 77,093	5.42
2016	$ 6,220,781	$ 5,379,742	$ 841,039	$ 208,335	$ 72,658	2.99
2017	$ 6,326,924	$ 5,610,836	$ 716,088	$ 214,312	$ 68,208	2.53
2018	$ 7,025,935	$ 6,239,416	$ 786,519	$ 225,289	$ 59,635	2.76
2019	$ 7,530,915	$ 7,216,282	$ 314,633	$ 334,345	$ 80,500	0.76
2020	$ 9,136,386	$ 7,885,871	$ 1,250,515	$ 215,000	$ 32,250	$ 5.06
2021	$ 9,374,533	$ 8,378,396	$ 996,137	$ 220,000	$ 24,500	$ 4.07
2022	$ 9,668,580	$ 7,560,029	$ 2,108,551	$ 270,000	$ 13,500	$ 7.44
2023	$ 11,350,928	$ 10,611,967	$ 738,961	$ 26,195	$ 75,101	$ 7.30

(1) Details regarding the City's outstanding debt can be found in the notes to financial statements. Gross operating revenue does not include investment earnings. Operating expenses do not include interest or depreciation.

City of La Marque, Texas

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Median Age (1)	School Enrollment (3)	Unemployment Rate (4)
2014	15,463	$ 342,057,023	$ 22,121	37.1	2,526	5.6%
2015	15,801	$ 336,608,703	$ 21,303	37.1	2,301	5.0%
2016	16,393	$ 352,121,640	$ 21,480	37.1	2,429	5.3%
2017	16,766	$ 360,046,900	$ 21,500	36.8	2,383	5.3%
2018	16,786	$ 391,248,088	$ 23,308	37.0	2,330	4.6%
2019	16,786	$ 403,820,802	$ 24,057	37.0	2,289	3.6%
2020	16,786	$ 416,643,183	$ 24,821	37.0	2,295 *	9.5%
2021	18,697	$ 515,289,320	$ 27,560	40.9	2,176	4.3%
2022	19,147	$ 573,088,857	$ 29,931	39.6	7,756	4.9%
2023	19,576	$ 611,378,056	$ 31,231	39.2	7,800	8.5%

(1) Population and median age statistics are compiled from census taken every ten years.

(2) Estimated by the Taxpayers' Research Council and the Texas City - La Marque Chamber of Commerce.

(3) Obtained from local school district. La Marque and Texas City combined.

(4) Obtained from the Texas Workforce Commission (rates are for Galveston County as City rates could not be obtained).

* Enrollment total for elementary, middle & high schools in La Marque.
Additional Pre-K students from La Marque are enrolled in Pre-K at Calvin Vincent Early Learning Center in Texas City, total enrollment of 265.

City of La Marque, Texas

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	2023			2014		
Taxpayer	**Employees**	**Rank**	**Percentage of Principal Employers**	**Employees**	**Rank**	**Percentage of Principal Employers**
Wal-Mart	348	1	30.91%	365	1	29.04%
Sam's Club	152	2	13.50%	-	-	-
Crescent Electric Co.	145	3	12.88%	-	-	-
City of La Marque	146	4	12.97%	126	4	10.02%
Kelly's Country Cooking	75	5	6.66%	40	5	3.18%
A & A Machine and Fab.	75	6	6.66%	-	-	-
Conhagen	60	7	5.33%	85	6	6.76%
Texas First Bank	50	8	4.44%	-	-	-
Farm's Copper & Marine	50	9	4.44%	65	7	5.17%
Garner Environmental	25	10	2.22%	-	-	-
Gulf Greyhound Park	-	-	-	210	3	16.71%
Garner Environmental	-	-	-	23	8	1.83%
La Marque ISD	-	-	-	325	2	25.86%
Associated Credit Union	-	-	-	18	9	1.43%
Allied Waste Services	-	-	-	10	10	0.80%

Source: Texas City-La Marque Chamber of Commerce.

City of La Marque, Texas

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Years

Function	2023	2022	*2021	2020	2019	2018	2017	2016	2015	2014
General government	35	32	35	38	36	32	35	26	31	29
Public Safety										
Police:										
Officers	51	53	36	36	36	39	35	34	35	30
Civilians	11	11	11	11	9	12	12	10	10	10
Fire:										
Firefighters and officer	33	31	31	30	35	35	21	24	21	21
Civilians	1	1	1	1	2	1	1	2	1	1
Public Works	19	18	15	16	12	11	12	15	16	16
Utility	26	26	26	23	13	11	17	17	15	18
Water and sewer	-	-	-	-	3	5	5	7	6	6
Total	176	172	155	155	146	146	138	135	135	131

Source: Various City departments.

* Data was not readily available at report date. Estimates used for 2021.

City of La Marque, Texas

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	2023	2022	2021	2020
Public safety				
Police:				
Physical arrests	1,634	1,528	455	666
Traffic violations	825	850	865	8
Calls for service	13,695	12,648	15,030	13,427
Fire:				
Number of calls answered	6,190	5,762	5,893	2,533
Inspections *	162	181	140	132
Public works				
Street resurfacing (miles)	**	**	**	**
Potholes repaired	**	**	**	**
Community room rentals	**	**	**	**
Park pavilion rentals	**	**	**	**
Water				
New connections	1,399	1,619	183	185
Water main breaks	**	**	**	**
Average daily consumption (thousands of gallons)	1,936	1,812	1,201	1,143
Wastewater				
Average daily sewage treatment (thousands of gallons)	**	**	**	**

Source: Various City departments.

Note: Indicators are not available for the general government or urban rehabilitation and housing functions.

* Estimated
** City unable to locate information.

2019	2018	2017	2016	2015	2014
1,516	1,682	1,728	1,548	1,712	2,182
2,802	3,526	3,959	3,768	3,068	2,698
19,552	24,001	24,623	22,657	21,772	22,460
2,524	2,435	2,746	2,595	2,604	2,306
172	326	273	148	103	250
**	**	**	**	**	**
**	**	**	**	**	**
**	**	**	**	**	**
**	**	**	**	**	**
192	272	134	174	200	56
**	**	**	**	**	**
2,311	2,179	3,803	2,066	1,948	1,940
**	**	**	**	**	**

City of La Marque, Texas

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

Function	2023	2022	*2021	2020
Public safety				
Police:				
Stations	1	1	1	1
Patrol units	40	40	44	47
Fire:				
Stations	2	2	2	2
Fire trucks	5	5	5	5
Ambulances *	2	2	2	2
Public works				
Streets (miles)	91	91	91	91
Traffic signals	3	3	3	3
Water				
Water mains (miles)	181	181	181	181
Fire hydrants	442	442	442	442
Maximum daily capacity (thousands of gallons)	2,780	2,780	2,780	2,780
Wastewater				
Sanitary sewers (miles)	77	77	77	77
Maximum daily treatment capacity (thousands of gallons)	3,000	3,000	3,000	3,000

Source: Various City departments.

Note: No capital asset indicators are available for the general government or urban rehabilitation and housing functions.

*Data was not readily available at report date. Estimates used for 2021.

2019	2018	2017	2016	2015	2014
1	1	1	1	1	1
47	47	43	38	35	31
2	1	1	1	1	1
3	3	3	3	3	3
2	2	2	2	2	2
91	91	91	91	91	91
3	3	3	3	3	3
181	181	181	181	181	181
442	442	442	442	442	442
2,780	2,780	2,780	2,780	2,780	2,780
77	77	77	77	77	77
3,000	3,000	3,000	3,000	3,000	3,000