



CITY OF PORTLAND, TEXAS



"KEEPING OUR CITY BEAUTIFUL"

**ADOPTED BUDGET
FISCAL YEAR 2011-2012**



CITY OF PORTLAND
FY 2011—2012
ADOPTED BUDGET



CITY OF PORTLAND
FY 2011—2012
ADOPTED BUDGET

City Officials

FY 2011 – 2012

Elected Officials

David Krebs
John Green
Ron Jorgenson
Gary Moore, Sr
Cathy Skurow
John Vilo
David Lewis

Mayor
Mayor, Pro-Tem
Council Member
Council Member
Council Member
Council Member

Administrative Officials

Administrative Services

Mike Tanner
Randy Wright
Annette Hall
Michel Weaver
Sandra Clarkson

City Manager
Assistant City Manager
City Secretary
Assistant to City Manager
Finance Director

Public Safety

Randy Wright
Tim Vanlandingham

Assistant City Manager
Fire Chief

Recreation and Leisure Services

Kristin Connor
RoseAleta Laurel

Parks & Recreation Dir.
Library Director

Public Works

Polly Wright
Brian DeLatte

Utility Billing Director
Director of Public Works &
Development Services
Public Works Superintendent

Cesario Vela



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Portland
Texas**

For the Fiscal Year Beginning

October 1, 2010

Two handwritten signatures are shown. The signature on the left is in blue ink and appears to be 'J. J. ...'. The signature on the right is in black ink and appears to be 'William P. ...'.

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Portland, Texas for the Annual Budget beginning October 1, 2010. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

**CITY OF PORTLAND
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Introduction

Welcome to the 2011-2012 Budget. Bolstered by the good economic news on the north side of Corpus Christi Bay, the City has exercised cautious optimism and decided to invest in our long-term assets. This year, the City of Portland will focus on maintenance and improvement of our various infrastructure classes. Approximately 20% of the City's streets will have their economic life extended, and drainage will be improved in all areas of town. New force mains will be added to the Sewer System fixing old problems and allowing for new development. A comprehensive study of all city facilities will be completed to develop a multi-year program to repair, replace, remove or rehabilitate buildings, athletic fields, park amenities, and parking lots. This budget has been written with restrained enthusiasm for the future and a commitment to maintain an excellent quality of life.

We hope that all users of this document find the information for which they seek. The layout is designed to be user friendly for all – those who are interested in the activities of each department, those who want a quick overview of the City's financial plans and those who are just trying to find out about the City of Portland generally.

As you move through the document, you will find the information becomes more detailed and specific as you go. The first section of the document is a quick overview of the City and the governing philosophies used to run the City year in and year out. In this section, you will find the City Manager's Budget Message, a brief history of Portland, and an organization plan of the City and details on the process used to assemble this financial road map.

Next, you will find the beginning of the financial information. The Budgeted Funds Summary section shows all the budgeted funds of the City and illustrates the revenue and expenditures of these combined funds in a variety of ways. By presenting this information in this manner, we intend to give a financial history of the City to those who are not familiar with us.

The third section of the budget begins the detail of the funds individually and shows specific information on each department in the operating funds. Here, we have given the reader information about how each department approaches the task of delivering services, the plans for service delivery in the upcoming year and results of specific performance in the year just ended. The end of this section gives line-item detail with a three-year history for each of these same departments.

The final section of the appendices gives other important ancillary information about the City and our local environment. Here we provide the legal basis of this budget, our 5-Year Capital Improvement Program, detailed information on the City's long-term debt and a section with many 10-year statistical tables to illustrate various financial, economic and environmental subject matters

To any user of this document that does not find what they are looking for, I invite you to contact me at the number below. I want to help you find what you need now, and I will use your comments and suggestions to improve future documents.

Thank you for your interest in the City of Portland, Texas!

Sandra Clarkson, CPA, CGFO
Finance Director
361-777-4520



CITY OF PORTLAND

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BUDGET MESSAGE



CITY OF PORTLAND

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BUDGET MESSAGE

August 18, 2011

Mayor and Council Members
City of Portland
1900 Billy G. Webb Drive
Portland, Texas 78374

Dear Mayor and Council Members:

It's an honor and pleasure to present you copies of the 2011-2012 Fiscal Year Budget. I do so in compliance with Texas Statute and the City of Portland (CoP) City Charter. There's no doubt in my mind this sound financial plan will meet, if not exceed, your demands.

Preparing a budget is like planning a trip. The process can't begin until a final destination has been selected. Portland residents and their local government are striving to create the following:

* **Vision**

A city recognized for its exceptional family life, safety, civility, extremely clean appearance, well maintained infrastructure, expanded municipal service menu and moderate cost of living through the promotion of economic development that is beneficial to the long term well-being of the community.

In order to reach this "final destination," the CoP has adopted the following philosophy of government and guiding managerial principals:

• **Philosophy of Government/Mission**

The City of Portland shall provide services and levels of service demanded by the majority of its citizens with the smallest government possible for the least possible cost. The City Council, Staff and employees pledge to:

- **Comply with local, state and federal law**
- **Meet or exceed ethical and professional standards**
- **Meet their fiduciary responsibilities**

- **Be concerned, courteous and responsive when dealing with the public**
- **Fully and effectively inform the public in the most timely fashion**
- **Project a positive image, continuously promote the City and compete for distinction or recognition whenever possible**
- **Place the interests of the City and the needs of the citizens before their own**
- **Promote professional development and innovation that improves the provision of City services**
- **Mitigate issues in which rights conflict when doing so serves a public purpose**
- **Operating Principles/Goals**
 - **Revenue projections must be minimized and cost estimates maximized to ensure budget integrity**
 - **The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development**
 - **True cost-benefit analysis should be conducted before decisions are made to annex land, acquire more property, construct new facilities, raise service levels or deliver additional services**
 - **Services that have questionable strategic value and benefit a limited number of citizens should either be eliminated or the costs associated with their delivery should be borne by the citizens who benefit**
 - **Expenditures associated with the maintenance, repair and rehabilitation of the infrastructure must increase**
 - **A minimum 3 month reserve must be maintained in every budgetary operating fund**
 - **The General Fund Reserve and Water/Wastewater Enterprise Fund Reserve may be used to finance planning initiatives and capital projects (improvements and recurring capital maintenance projects) when minimum balances have been exceeded**
 - **Utility rates should be designed to finance truly segregated (water and sanitary sewer service) day to day costs, debt service, unforeseen capital repairs and if possible, recurring capital maintenance**

- **Facilities that have questionable value, benefit a limited number of citizens and generate more costs than revenue should be eliminated**
- **Opportunities to secure public grants-in-aid, private contributions and sell surplus property should be fully explored**
- **The waiver of recreation facility user fees should be minimized to the extent possible and prohibited in the case of fundraisers**
- **Existing policies, rules and regulations should be continuously reviewed to ensure present day relevance, fairness and appropriateness**
- **Opportunities to identify, cultivate and secure economic development prospects should be fully exploited, be they within the city limits, within the extraterritorial jurisdiction or just beyond**
- **The delivery of business and development services should be streamlined as well as expedited**
- **Sensible “Green” policies, programs and projects should be promoted**
- **Goods and services should be locally purchased as long as doing so does not compromise quality, quantity or cost**
- **Significant services delivered through private sector contracts or interlocal governmental agreements should be internally proposed or bid, competitively proposed or bid and annually reviewed to ensure outsourcing is the most appropriate means of delivery**

I’m confident that Portland can be the city its residents envision if we embrace the previously stated philosophy of government and operating principles.

Budget preparation requires a host of assumptions to be made. True budget effectiveness can only be achieved if the overwhelming majority of budgetary assumptions are validated. The 2011-2012 Fiscal Year Budget is based upon the following assumptions:

- **The North Shore Area economy will remain weak as a result of Naval Station Ingleside closure and painfully slow redevelopment of the former military facility**
- **Most of the major North Shore Area economic development projects that could offset Naval Station Ingleside closure have been delayed (construction of the TPCO America Corporation Steel Mill will begin before October 1, 2011, but it’s unclear when and to what degree the transformative effect of this \$1,300,000,000 project will be felt in Portland during the 2011-2012 Fiscal Year)**

- **Portland has declined in population, as has the population of its extended market area**
- **Very limited retail, personal service and restaurant development will occur within the “Portland Growth Corridor,” however, 40 or more new single-family dwellings should be permitted**
- **CoP revenues will remain the same or decline**
- **Other governmental acts will not have a significant effect upon the CoP, its policies or operation**

While the long-term future of our community is very bright, the short-term future (next 2 or 3 years) of our community will continue to be somewhat dim. Naval Station Ingleside Closure has reduced the Portland population, reduced the size of the market that Portland businesses serve, slowed new Portland development (residential, professional and commercial) and reduced CoP development related revenues. The ability of the CoP to “bounce back” is limited by a very sluggish economy, changes in real estate lending practices that disqualify previously qualified homebuyers and a decline in consumer confidence. Things will continuously improve, but patience will be required. The 2011-2012 Fiscal Year Budget, much like the 2010-2011 Fiscal Year Budget that preceded it, is a “fat free” financial plan designed to withstand difficult economic and market winds. Some of its most noteworthy design features follow:

- **The position of Chief Building Official has been eliminated through privatization and 5 additional full-time positions deemed “essential” to public safety have been created (1 - Assistant Police Chief, 2 - Police Patrol Officer, 1 - Information Technology Technician and 1 - Animal Control Officer)**
- **Only the most essential capital purchases have been authorized and the vast majority of them will not actually be made until the third or fourth quarter of the fiscal year when revenue estimates can be validated**
- **Only essential initiatives, activities, projects and purchases have been authorized**
- **Costs have been fully calculated and assigned to the most appropriate funds**

The 2011-2012 Fiscal Year will be a period of continued transformation for the CoP. If municipal government is to be more agile, flexible, responsive and ultimately “more effective,” fundamental practice changes must continue to be made at every level of its organization. Although the CoP Staff will focus a significant amount of its time and effort on organizational transformation, even more time and effort will be spent on Portland infrastructure renewal (\$16,583,963 in capital improvement projects will be administered during the 2011-2012 Fiscal Year).

The 2011-2012 Fiscal Year Budget supports the following initiatives, activities, projects and purchases:

- **Extend the 2011-1012 Fiscal Year salary increase for all positions to offset employee and dependent healthcare cost increases. Increase salaries when necessary to ensure external and internal equity.**
- **Initiate comprehensive City Charter review process**
- **Develop Annexation Program**
- **Complete “Major Street Maintenance and Improvement Program - Phase 1” (\$4,608,996)**
- **Continue to reorganize city government**
- **Finance and design "Utility Line Replacement Program - Phase 1" (\$3,723,422)**
- **Complete “Wastewater Treatment Plant Improvement Project” (\$3,036,980)**
- **Complete major Comprehensive Plan, Unified Development Ordinance and Official Map Update**
- **Secure Phase 2 Funds, bid and begin “Doyle Addition/Nueces Bay Subdivision Sanitary Sewer Construction Project - Phase 2” (\$2,493,000)**
- **Implement marketing action plan prepared by professional marketing firm to promote tourism and corporate travel (\$27,500)**
- **Complete Design, bid and begin “Olde Town Liftstation/Force Main Construction Project” (\$1,193,200)**
- **Implement impact fees to recover CoP capital costs within Portland Growth Corridor (\$45,000)**
- **Secure funds and design "ETJ Service Line Construction Project" (\$468,000)**
- **Complete “Memorial Parkway Force main Construction Project” (\$332,365)**
- **Improve official CoP website and its day to day operation (\$14,920)**
- **Purchase of vehicles and equipment (\$304,155):**
 - **Critical CAD/RMH software for Police Department (\$107,812 initial lease-purchase payment)**

- **Building Services and Public Works Software to replace obsolete software – (\$32,343 lease purchase payment)**
- **Expand SCADA software network coverage to Wastewater Treatment Plant and all 16 sanitary sewer liftstations (\$100,000)**
- **Air conditioners for Park and Recreation Department - Community Center and Senior Center (\$26,000)**
- **Brush truck for Fire Department (\$20,000 - local match required to secure \$150,000 apparatus through the Texas forestry Service)**
- **Two Gator motorized carts for meter reading – (\$18,000)**
- **Replace Community Center Roof (\$100,000)**

The CoP is the most effective municipal government in its region. I'm confident the previously listed initiatives, activities and projects will make it one of the most effective municipal governments in the State.

The 2011-2012 Fiscal Year Budget includes \$17,890,350 in total revenues (\$851,773 or 4.54% less than the amount included in the Revised 2010-2011 Fiscal Year Budget), \$18,071,000 in total expenditures (\$511,313 or 2.75% less than the true operating expenditure amount included in the Revised 2010-2011 Fiscal Year Budget) and a total fund balance decrease of \$180,650 on September 30, 2012. The proposed budget features that which follows:

- **General Fund: Revenues that total \$9,281,655 (\$253,588 or 2.66% less than the amount in the Revised 2010-2011 Fiscal Year Budget), expenditures that total \$9,581,523 (\$181,137 or 1.86% more than the amount in the Revised 2010-2011 Fiscal Year Budget) and a fund balance decrease of \$299,868 on September 30, 2012.**
- **Water/Wastewater Enterprise Fund: Revenues that total \$5,405,000 (\$293,018 or 5.14% less than the amount in the Revised 2010-2011 Fiscal Year Budget), expenditures that total \$5,577,586 (\$117,512 or 2.06% less than the true operating expenditures in the Revised 2010-2011 Fiscal Year Budget) and a fund balance decrease of \$172,586 on September 30, 2012.**
- **Debt Service Fund: Revenues that total \$914,245 (\$142,233 or 13.46% less than the amount in the Revised 2010-2011 Fiscal Year Budget), expenditures that total \$903,638 (\$38,831 or 4.12% less than the amount in the Revised 2010-2011 Fiscal Year Budget) and a fund balance increase of \$10,607 on September 30, 2012.**

- **4b Community Center Complex Fund:** Revenues that total \$815,500 (\$77,926 or 8.72% less than the amount in the Revised 2010-2011 Fiscal Year Budget), expenditures that total \$702,281 (\$108,166 or 13.35% less than the amount in the Revised 2010-2011 Fiscal Year Budget) and a fund balance increase of \$113,219 on September 30, 2012.
- **Venue Project Fund:** Revenues that total \$953,650 (\$84,233 or 8.12% less than the amount in the Revised 2010-2011 Fiscal Year Budget), expenditures that total \$833,891 (\$64,646 or 7.19% less than the amount in the Revised 2010-2011 Fiscal Year Budget) and a fund balance increase of \$119,759 on September 30, 2012.
- **Drainage Fund:** Revenues that total \$270,100 (\$100 or 0.04% less than the amount in the Revised 2010-2011 Fiscal Year Budget), expenditures that total \$253,740 (\$27,946 or 12.38% more than the amount in the Revised 2010-2011 Fiscal Year Budget) and a fund balance increase of \$16,360 on September 30, 2012.
- **Restricted Use (Hotel/Motel) Fund:** Revenues that total \$250,200 (\$675 or .27% less than the amount in the Revised 2010-2011 Fiscal Year Budget), expenditures that total \$218,341 (\$28,967 or 11.71% less than the amount in the Revised 2010-2011 Fiscal Year Budget) and a fund balance increase of \$31,859 on September 30, 2012.

The 2011-2012 Fiscal Year Budget is predicated on an ad valorem tax rate of \$0.614071 (\$0.496663 for operation/maintenance and \$0.117408 for debt service). The effective ad valorem tax rate will be \$0.071199 higher than the ad valorem tax rate in the previous fiscal year and will generate \$70,213 more revenue than was generated in the previous fiscal year. This new revenue is generated from properties that were not on the tax roll in tax year 2010. The owner of the average Portland home (\$129,492 in assessed value) will pay \$28.67 more in ad valorem taxes during the 2011-2012 Fiscal Year than he or she did during the 2010-2011 Fiscal Year.

Although the vast majority of CoP fees/charges will remain the same during the 2011-2012 Fiscal Year, the following changes will be required to balance the proposed budget:

The 2011-2012 Fiscal Year Budget supports equivalent full-time positions (90.9 will be financed by the General Fund, 17.7 will be financed by the Water/Wastewater Enterprise Fund and 1.0 will be financed by the Venue Project Fund). Sanitation service, emergency medical service transfer, economic development, delinquent fine collection, utility bill preparation, delinquent utility bill collection and tax assessment/collection will continue to be provided by contract. Rising personnel costs will require the CoP to exploit volunteer service delivery, adjudicated community service delivery, intergovernmental service delivery and contract service delivery opportunities like third party administration of the official CoP website.

The success of day to day city government can be attributed to outstanding employees. The CoP recognizes that the value of its employees will increase as government service grows more complex and demands for new or improved service collide with demands that costs be maintained. Unlike most Texas cities, the CoP will actually increase its compliment of positions (full-time, part-time, temporary and seasonal), compensation and benefits during the 2011-2012 Fiscal Year. Doing so in dire financial times should bolster morale, sustain retention, permit the CoP to recruit more qualified persons when necessary and ultimately improve productivity.

It's imperative that CoP employees be given the training, supplies, equipment and vehicles required to do their jobs. The CoP will spend a total of \$99,686 on training, \$238,815 on supplies, \$313,015 on equipment and \$38,000 on vehicles during the 2011-2012 Fiscal Year. This allocation of resources is \$104,035 or 13.1% less than the Revised 2010-2011 Fiscal Year Budget, but should be sufficient.

This budget meets or exceeds the needs of our city and will please the majority of the citizens we serve. Your time and consideration in this very important matter is appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Tanner", with a long horizontal flourish extending to the right.

Mike Tanner
City Manager



CITY OF PORTLAND OVERVIEW



CITY OF PORTLAND

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History of Portland, Texas

Portland has a colorful history dating back to 1890. The original town site consisted of 640 acres purchased by John G. Willacy.

Portland was called the “Gem City of the Gulf” and was described as being the most attractive and pleasant spot in Texas. Situated on a beautiful 30 to 40 foot bluff, it overlooked 150 square miles of dancing waves and fronted the deepest water in Corpus Christi Bay.

As both a summer and winter resort, Portland was characterized as being particularly fortunate with her mild climate and prevailing bay breezes.

Portland offered a great attraction to sportsmen with the plentiful wildlife that filled the surrounding area. Ducks, deer, turkey, and other game were abundant, while the bays abounded with red fish, tarpon, and other varieties of fish. More fish and oysters were taken from these waters than from any point on the Gulf Coast. Portland was also home to the swan, crane, heron, and other waterfowl.

The New England Land and New England Real Estate Companies purchased 1,280 acres east and northeast of Portland to expand the original 640 acres of the growing city. Most stockholders of these companies resided in Portland, Maine, thus the town was named in honor of their hometown.

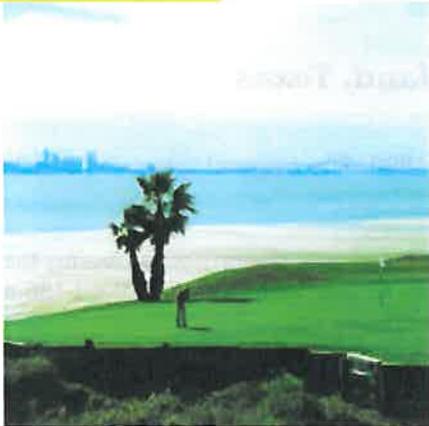


The city originally laid out a 640-residential addition, and began selling the lots for about \$105 a piece. As engineers finished the platting process, settlers began moving into the town in tents. Therefore, Portland was deemed the town of tents for a short time while their homes were being built. The population of Portland in 1892 was 500 strong.

The town continued to grow with new and exciting developments. In 1894, Professor T.M. Clark opened a college, named Bay View College. A private boarding school prospered strongly. In the early 1900's, the college consisted of 200 students with a two-year unbeaten baseball, football and track team. By 1916, the campus included three two-story buildings and a one-story gym. The college served south Texas for over twenty years, produced many fine leaders and educated students from 68 counties in Texas, 12 other states, and Mexico. Unfortunately, an unnamed hurricane caused the closing of the Bay View College in 1916.



Some of the amenities Portland had to offer in the early 1900's included: three churches, six daily passenger trains and two daily freight trains, a telephone exchange, a seed and produce company, two lumber companies, three grocery stores, a hardware store, two drug stores, two barber shops, a bakery, two garages, a state bank, two real estate companies, a service car and dray service, cigar factory, pool hall, blacksmith shop, a nationally famous hunting lodge, a new two-story hotel, street maintenance, a water company, and a movie theater.



Portland Today

Portland is a city of about 11.5 square miles located in San Patricio County. With a population of approximately 18,000, Portland is home to a diversified workforce serving Coastal Bend industries and businesses.

The city is accessible by two major highways: U.S. Highway 181 and Texas Highway 35. Portland is positioned as the gateway into Corpus Christi and other southern points.

Portland's location on two bays provides excellent fishing, boating, sailing, swimming, water skiing, and kite boarding.

Indian Point Park and Sunset Lake Park are the pier-and wade-fisherman's first choice for a distinguished fishing experience. Violet Andrews Park adds great access to Corpus Christi Bay for windsurfers and jet skiers in addition to bird watching, nature study, and a children's play area is available. Some of the best wade fishing and bird watching can be found at Portland's Indian Point Wetlands and Sunset Lake nature trails.

Portland provides a safe community, upscale neighborhoods, award-winning schools, and excellent city services.

Many of the amenities offered by Portland now include: multiple grocery stores, convenience stores, car dealerships, medical offices and services, schools, banks, restaurants, shopping centers, an 8-screen movie theater, movie rental stores, numerous housing sub-divisions, a semi-public airport, post office with mail delivery, multi-pool aquatic center, community center, sports complex, retirement communities, senior citizens center, skate park, a country club, motels, full-time police and fire departments, and numerous other advantages.



Welcome Home

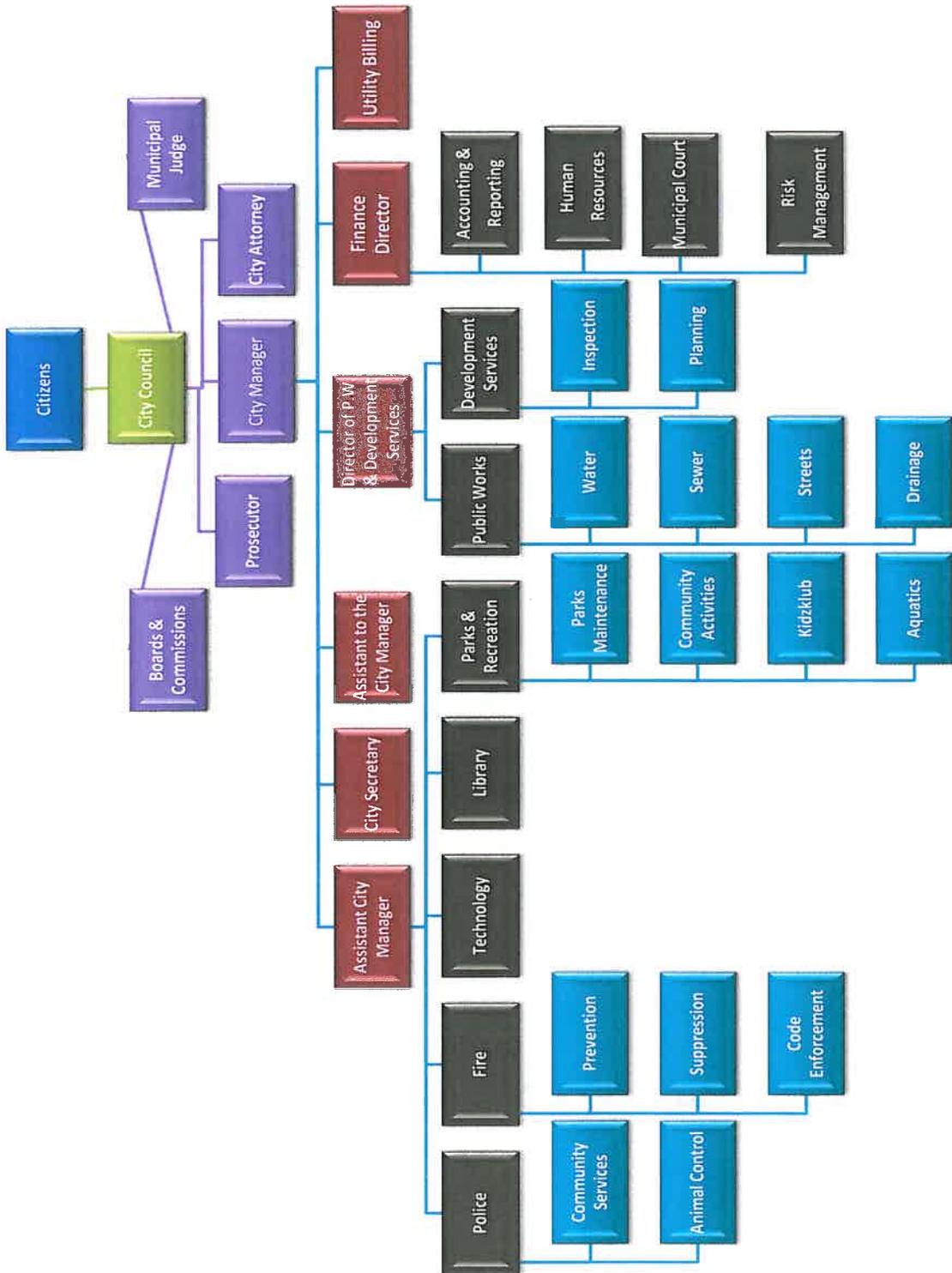


CITY OF PORTLAND ORGANIZATION CHART



CITY OF PORTLAND

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CITY OF PORTLAND

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CITY OF PORTLAND
STRATEGIC MISSION
GOALS
&
OUTCOMES



STRATEGIC MISSION

INTRODUCTION

The City of Portland takes a conservative approach when it comes to Strategic Planning. The city weighs both long-term and short-term goals with a number and quality of services offered to the citizens. The city strives to offer a menu of quality services while maintaining financial stewardship, in both prosperous and lean economic times.

Strategic planning is an ongoing process, which must be continually evaluated, implemented, and re-aligned if necessary. The strategic planning process includes a statement of purpose; assessment and analysis of critical issues; setting goals; a plan of action and implementation; and monitoring and measuring progress of the plan.

Annually an official Strategic Operating Plan which is to be adopted is presented to the City Council during the Council Retreat. The Retreat coincides with the beginning of the budget season between April and May. On a quarterly basis the Plan is discussed and reviewed for any new goals or opportunities the City is considering as well as any new challenges or threats that may be need to be addressed. In depth discussion also occurs between the Council, the City Manager, and the City's Department Heads regarding what outcomes have been achieved for the goals and objectives that have been set.

The Strategic Operating Plan is adopted annually by City Council by Resolution. (See Resolution #632, Adopted May 3, 2011, in Appendix C)

All City personnel are given a copy to read and discuss with their direct supervisor. This practice ensures City's staff are working toward the same goals and objectives.

The following pages contain the principles of the Strategic Operating Plan adopted by the City Council of Portland along with a summarized chart showing goals, objectives and results.



**CITY OF PORTLAND
STRATEGIC OPERATING PLAN
FY 2011 – 2012**

◆ **VISION**

A city recognized for its exceptional family life, safety, civility, extremely clean appearance, well maintained infrastructure, expanded municipal service menu and moderate cost of living through the promotion of economic development that is beneficial to the long term well-being of the community.

◆ **MISSION**

The City of Portland shall provide services and levels of service demanded by the majority of its citizens with the smallest government possible for the least possible cost. The City Council, Staff and employees pledge to:

- *Comply with local, state and federal law*
- *Meet or exceed ethical and professional standards*
- *Meet their fiduciary responsibilities*
- *Be concerned, courteous and responsive when dealing with the public*
- *Fully and effectively inform the public in the most timely fashion*
- *Project a positive image, continuously promote the City and compete for distinction or recognition whenever possible*
- *Place the interests of the City and the needs of the citizens before their own*
- *Cooperate, collaborate and coordinate to the extent possible locally, area-wide, regionally and state-wide*
- *Promote professional development and innovation that improves the provision of the City services*
- *Mitigate issues in which rights conflict when doing so serves a public purpose*

◆ **OPERATING GOALS**

1. *Revenue projections must be minimized and cost estimates maximized to ensure budget integrity*
2. *The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development*
3. *True cost-benefit analysis should be conducted before decisions are made to annex land, acquire more property, construct new facilities, raise service levels or deliver additional services*
4. *Services that have questionable strategic value and benefit a limited number of citizens should either be eliminated or the costs associated with their delivery should be borne by the citizens who benefit*
5. *Expenditures associated with the maintenance, repair and rehabilitation of the infrastructure must increase*
6. *A minimum 3 month reserve must be maintained in every budgetary operating fund*
7. *The General Fund Reserve and Water/Wastewater Enterprise Fund Reserve may be used to finance planning initiatives and capital projects (improvements and recurring capital maintenance projects) when minimum balances have been exceeded*
8. *Utility rates should be designed to finance truly segregated (water and sanitary sewer service) day to day costs, debt service, unforeseen capital repairs and if possible, recurring capital maintenance*
9. *Facilities that have questionable value, benefit a limited number of citizens and generate more costs than revenue should be eliminated*
10. *Opportunities to secure public grants-in-aid, private contributions and sell surplus property should be fully exploited*
11. *The waiver of recreation facility user fees should be minimized to the extent possible and prohibited in the case of all fundraisers*
12. *Existing policies, rules and regulations should be continuously reviewed to ensure present day relevance, fairness, and appropriateness*
13. *Opportunities to identify, cultivate and secure desirable economic development prospects should be fully exploited, be they within the city limits, within the extraterritorial jurisdiction or just beyond*
14. *The delivery of business and development services should be streamlined as well as expedited*
15. *Sensible “Green” policies, programs and projects should be promoted*
16. *Goods and services should be locally purchased as long as doing so does not compromise quality, quantity or cost*
17. *Significant services delivered through private sector contracts or interlocal governmental agreements should be internally proposed or bid, competitively proposed or bid and annually*

CITY OF PORTLAND		
GOAL	OBJECTIVE	RESULT
1. Revenue projections must be minimized and cost estimates maximized	Increase the objectivity and accuracy of revenue predictions and cost esti-	Finance Department began the process of creating and implementing Dashboard/Benchmark software to monitor predictions/estimates
2. The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies	Increase economic development at the same time being careful to assign costs where appropriate	Contracted with engineering firm to perform Economic Development Impact Study and related fees that may result in revenue from developers
3. True cost-benefit analysis should be conducted before decisions are made to annex land, acquire more property, construct new facilities,	Control growth and limit special interest projects in arduous economic times while maintaining quality facilities and programs	Employed consulting firm to do full facility assessment to determine repair, maintenance, and improvement needs on 25 major facilities and assets currently owned by the City this will prolong the life of the assets and postpone major purchases
4. Services that have questionable strategic value and benefit a limited number of citizens should either be eliminated or the costs associ-	Limit services used by a few but paid for by all taxpayers and citizens	Instituted a Voluntary Youth League Fee on utility bill which covers residents involved in league participation who have an interest in such activities while those who do wish to participate can opt out of the fee
5. Expenditures associated with the maintenance, repair and rehabilitation	Maintain the safety of current infrastructure and expand infrastructure in cases of economic devel-	A multitude of capital projects including Street Maintenance, Wastewater Treatment Plant, Water & Sewer Line Construction are ongoing (see 5 yr CIP)
6. A minimum 3 month reserve must be maintained in every budget-	Due to the location of the City being in a prime hurricane affected area a	Ongoing
7. The General Fund Reserve and Water/Wastewater Enterprise Fund Reserve may be used to finance planning initiatives and capital projects (improvements and recurring capital	The City will use debt financing to the extent that is necessary and use the pay as you go method when balances exceed reserves	During the year General Fund excess balances was used to complete Phase 8 of Street Maintenance and in the upcoming year the Utility Fund will use balance excess to fund the extension of SCADA coverage to the Treatment Plant and all Liftstations

CITY OF PORTLAND STRATEGIC PLAN UPDATE		
GOAL	OBJECTIVE	RESULT
8. <i>Utility rates should be designed to finance truly segregated (water and sanitary sewer service) day to day costs, debt service, unforeseen capital repairs and if possible, recurring capital maintenance</i>	<i>Utility revenue will be used support the utility system and not used to subsidize other programs</i>	<i>Utility rates increases are typically seen when Revenue bonds are issued for capital projects and once the project is finished and the cost covered the rates are reviewed and adjusted</i>
9. <i>Facilities that have questionable value, benefit a limited number of citizens and generate more costs than revenue should be eliminated</i>	<i>The City will review and vet any programs, services or facilities that provide limited to benefit</i>	<i>Ongoing review of facilities, programs and services is being conducted to find those that can be removed or overhauled to serve a greater population</i>
10. <i>Opportunities to secure public grants-in-aid, private contributions and sell surplus property should be fully exploited</i>	<i>Departments and the City as a whole will seek opportunities to share costs or have costs reduced through grants, contributions and other like programs</i>	<i>Currently the library, the fire and police department as well as the parks and recreation all receive grants, donations and shared costs receipts</i>
11. <i>The waiver of recreation facility user fees should be minimized to the extent possible and prohibited in the case of all fundraisers</i>	<i>Discontinue practices that limit the City's ability to generate revenue such as waiving fees for rental facilities</i>	<i>The Community Center list of charitable organizations was reviewed and decreased in numbers of those who may have fee waive rentals and fundraisers are now exempt from fee waivers</i>
12. <i>Existing policies, rules and regulations should be continuously reviewed to ensure present day relevance, fairness, and appropriateness</i>	<i>The City will continue to keep policies and procedures up to date as laws and regulations change as well as environmental factors and the makeup up of the personnel pool</i>	<i>A committee was formed to review and update the Personnel Manual including changes in dress code, leave, technology, and regulatory concerns</i>
13. <i>Opportunities to identify, cultivate and secure desirable economic development prospects should be fully exploited, be they within the city limits, within the extraterritorial jurisdiction or just beyond</i>	<i>Economic development and growth will be cultivated through interlocal agreements, capital improvements, and other incentives approved by Council and management</i>	<i>An ongoing interlocal agreement with the Corpus Christi Economic Development Corp to create a Regional Economic Development group exists and discussion of capital improvements to entice large retail is ongoing</i>
14. <i>The delivery of business and development services should be streamlined as well as expedited</i>	<i>Opportunities to improve service either through processes or technology should be implemented</i>	<i>This year radio read meters for utility customers were installed improving efficiency, accuracy and expediting service</i>
15. <i>Sensible "Green" policies, programs and projects should be promoted</i>	<i>Alternative energy source, ways to recycle, and other ways to recover resources should be explored</i>	<i>Equipment that is no longer in a condition for their purpose is recycled and transferred to another department such as a water truck not used for parks anymore now used in utility to wet road work and dampen dust</i>

CITY OF PORTLAND STRATEGIC PLAN UPDATE		
GOAL	OBJECTIVE	RESULT
<i>16. Goods and services should be locally purchased as long as doing so does not compromise quality, quantity or cost</i>	<i>Purchases should support the local economy and tax base to the extent possible</i>	<i>Ongoing in all purchase decisions</i>
<i>17. Significant services delivered through private sector contracts or interlocal governmental agreements should be internally proposed or bid, competitively proposed or bid and annually reviewed or ensure outsourcing is the most appropriate means of delivery</i>	<i>Bid procedures should be used in order to receive competitive costs and services and interlocal agreements should be used when beneficial</i>	<i>Currently interlocal agreements exist between the Regional Economic Development Corporation and the Gregory-Portland I.S.D. for different services and others are continuously being reviewed and evaluated</i>



CITY OF PORTLAND

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CITY OF PORTLAND

FINANCIAL AND BUDGETARY POLICIES

FUND STRUCTURE

FINANCIAL AND BUDGETARY POLICIES

The City of Portland is committed to its citizens to be fiscally responsible with integrity, prudent stewardship, proper planning, accountability, and full disclosure. Financial and Budgetary Policies are a guideline for maintaining financial responsibility within the City. They provide the City the ability to achieve fiscal stability as well as offer a resource for day-to-day financial operations planning.

The coverage of these policies generally includes areas of accounting, auditing, internal controls, financial reporting, operating and capital budgeting, revenue management, expenditure control, cash and investment management, asset management, debt management, planning and forecasting. These policies achieve the following:

- ◇ The ability to demonstrate to the citizens of Portland, the investment community, and the bond rating agencies that the City is committed to a strong financial operation;
- ◇ Provide models for future policy-makers and financial managers to reach common financial goals and strategies;
- ◇ Present financial position and the results of financial operations fairly and with full disclosure in conformity with Generally Accepted Accounting Principles (GAAP); and
- ◇ Ascertain and demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other applicable legal mandates.

FINANCIAL POLICIES

Fund Balance Reserves Policy

The City of Portland is located on the Texas Gulf Coast and thus subject to unpredictable hurricane activity. Because there is often a prolonged delay in the disbursement of federal assistance following a natural disaster, the City of Portland now requires at least a 90-day emergency reserve in the major operating funds.

Only three of the City's funds have personnel costs and major operating budgets that require the continuous payout of resources to keep the City operating. These three "operating" funds are the General Fund, the Venue Tax Fund, and the Water/Wastewater Fund. In the event of a catastrophic loss, the City would be required to operate on fund reserves until the local economy is restored and revenue streams start flowing in.

Fund Balance Surplus Policy

When fund balances do accumulate in excess of the emergency reserves, the City of Portland's policy is to use this surplus to finance major maintenance or capital projects and to avoid future debt or reduce outstanding debt. In recent years, the City has built a number of buildings and improved utility infrastructure by applying this policy.

Financial Reporting

The Finance Department will provide the City Council and Department Heads with monthly reports comparing actual revenue and expenditure activity to the adopted budget.

Cost-Benefit Analysis

Before launching programs to fulfill demands for services, the City completes extensive examinations of the viability of these new services. Staff, consultants, and citizen input are used to evaluate the best use of resources. Industry knowledge, forecasting, statistical analysis, and financial modeling then identify the full extent of the work required to implement a program and the associated costs and revenues. The City uses these factors to decide whether the benefit outweighs the costs of the program and whether to proceed.

Economic and Legal Environments

Constant review of the economic environment is essential for planning and adapting financial strategies. Thorough knowledge of economic and legal environments is maintained. Relationships with other governmental and legal agencies are fostered to promote cost reductions, revenue cultivation, and synergies.

Balanced Budget

A Balanced Budget is a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. The City operates with the goal that current revenues will not be exceeded by current expenditures.

Ongoing analysis by the Finance Director and the City Manager throughout the year provide a balanced budget by matching revenue projections and expenditure calculations.

The City operates typically with a slightly positive surplus as opposed to a zero balanced budget but does not operate with excess surplus that may sit idle.

Capital Improvement Policies

The City develops a five-year plan for capital improvements and updates it annually. The City Council adopts the five-year Capital Improvement Plan annually.

The City will maintain all its assets to protect the City's interest and to minimize future maintenance and replacement costs.

The City will estimate the operating and capital costs and the potential funding sources for each capital project proposed in the Capital Improvement Plan before submitting the Plan to the City Council for approval.

The City will limit increases in the size and cost of government through capital budgeting, using the adopted five-year capital plan.

Planning

Recognize the impact on future budgets through long-range planning.

Investment Policies

This policy applies to the investment of all funds currently held by the City of Portland. The funds included are the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Fiduciary Funds and any new fund created by the City Council.

The Investment Policy focuses on items such as the following:

- ◆ Investment Objectives
 - Safety
 - Liquidity
 - Yield
- ◆ Pooling of Funds
- ◆ Standards of Care
- ◆ Authorized Investments
- ◆ Risks and Diversification
- ◆ Third-Party Custodial Agreements
- ◆ Internal Controls
- ◆ Reporting
- ◆ Authorized Financial Institutions, Dealers, and Brokers

Fixed Asset Policies

Fixed assets include equipment, furniture, computers, vehicles, buildings, and other infrastructure. The City's threshold to be considered a fixed asset and accounted for as a capitalized item is \$5,000 or more. All fixed assets are inventoried on a regular basis to assess the condition and for proper planning of maintenance and replacement.

Revenue Policies

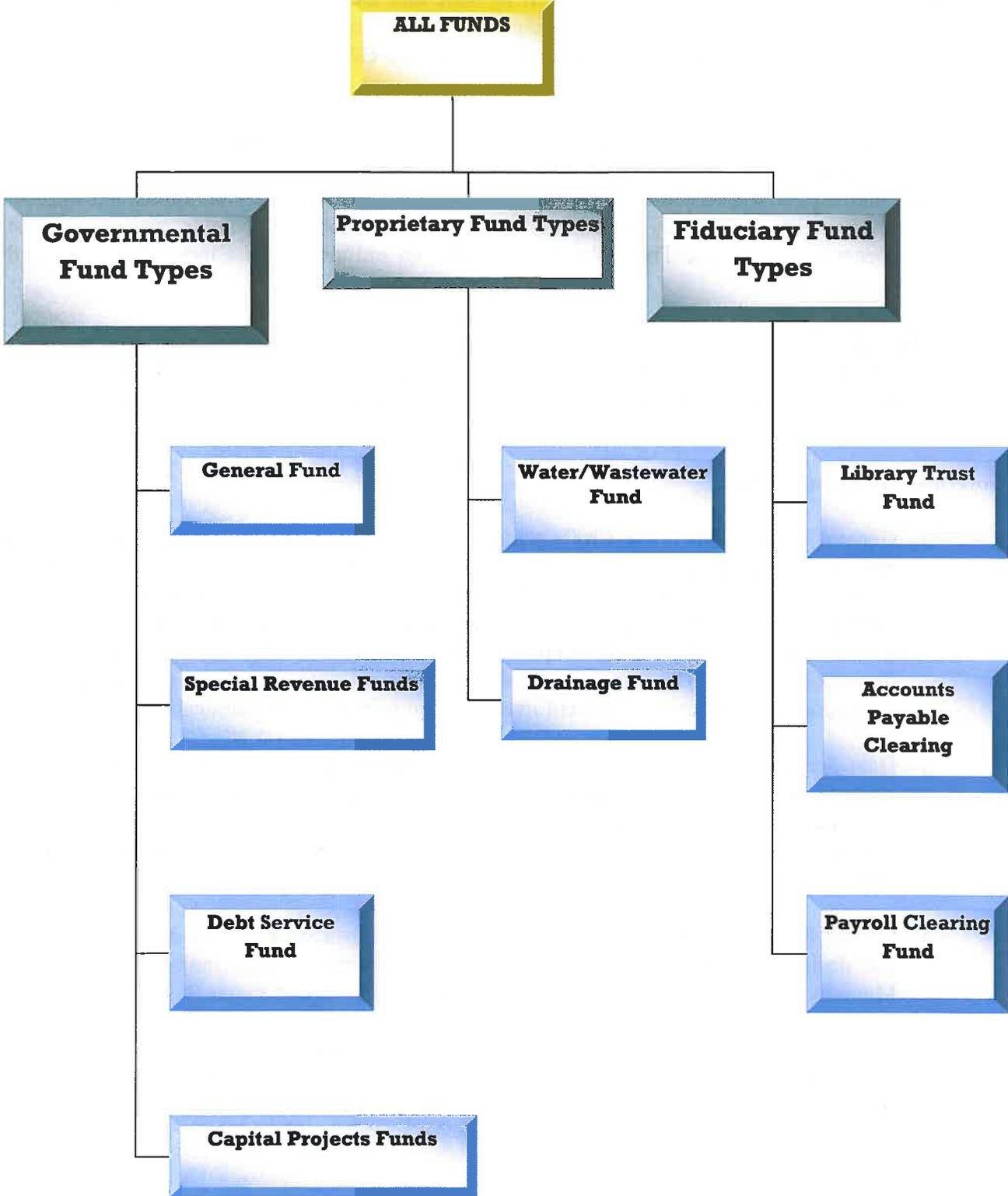
The City uses objective and analytical processes to predict revenue streams and expenditures when circumstances are practical. Data results from forecasting analysis are examined regularly to realign budget predictions as necessary.

The City strives to maintain a diversified and steady revenue structure to hedge against fluctuations in any one revenue source.

Each year the City reviews fee schedules for all activities to identify any programs whose cost has increased without a corresponding raise in fees.

Other sources of revenue and financing including public grants, private contributions, and sale of surplus property shall be utilized when practical.

CITY OF PORTLAND
FUND STRUCTURE



FUND ACCOUNTING

Fund accounting is the primary method utilized by state and local governments for their financial statements. A fund is an independent accounting entity with a self-balancing set of accounts. The City of Portland utilizes fund accounting as prescribed by the Governmental Accounting Standards Board the budget document reflects this approach.

Fund accounting consists of three fund types: governmental, proprietary and fiduciary. Governmental fund types are comprised of a general fund, special revenue funds, debt service funds, nonexpendable trust funds, and capital projects funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include agency funds, expendable trust funds, investment trust funds, and pension trust funds. The following provides an outline of the City's fund types and functions.

Governmental Funds

Governmental Funds are those through which most governmental functions of the City are financed. The City uses the modified accrual basis for budgeting and financial reporting for all Governmental Funds.

Governmental Funds include:

- △ General Fund – This is the City's primary operating fund and is used to account for all resources not restricted to special or specific projects and/or funds that are not required to be accounted for in a different fund. The primary revenues sources consist of property tax, sales tax, and franchise fees. Other sources include fines and fees, permits and licenses, and intergovernmental receipts. Expenditures are incurred because of services provided to the citizens of the City. Services include, but are not limited to, public safety, parks and recreation, inspections and code enforcement, and infrastructure maintenance.
- △ Debt Service Fund – This fund is used for the accumulation of resources (property tax revenue and interfund transfers) necessary in paying the City's annual debt service requirements (principal & interest) related to general obligation debt as well as capital leases. (Note: Debt service requirements of Enterprise Funds are paid directly from those funds.)
- △ Special Revenue Funds – These funds are budgeted to account for revenue sources that are designated for specific purposes. Special Revenue Funds include Hotel/Motel, Municipal Court, Drug Seizure, Grants Administration, 4B and Venue Sales Tax.
- △ Capital Project Funds – These funds are created to account for financial resources used in the construction of major capital projects in tax supported areas and the acquisition of fixed assets.

Proprietary Funds

Proprietary funds are funds in which revenues comes from fees charged for goods or services. These funds are used to account for operations that are either financed or operated in a manner similar to private business. The City uses the accrual basis of accounting for all proprietary funds.

Proprietary Funds include:

Water/Wastewater Fund – The water/wastewater fund accounts for revenues and expenditures related to the City’s water and wastewater operations.

Drainage Fund – The drainage fund was established in order to account for drainage improvements and to account for a City assessed utility within the City limits.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others.

Fiduciary Funds include:

Library Trust Fund – This fund accounts for charitable trusts, and such fund shall be used only for purposes directly related to the Portland Library.

Accounts Payable Clearing Fund – Accounts for the funding and clearing of the entire City’s accounts payable items.

Payroll Clearing Fund – Accounts for the funding and clearing of all of the City’s Payroll items.

Major funds represent the significant activity of the City and include any fund where revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of revenues or expenditures for the appropriated budget. The breakdown of the City’s fund structure is as follows:

Major Governmental Funds

The main operating fund for the City is the General Fund, which accounts for resources and expenditures that are used to provide services traditionally associated with general government. These services include public safety, which includes police and fire, parks and recreation facilities, library services, streets and associated infrastructure, and permitting and code enforcement.

Major Proprietary Funds

The City’s major fund of this type is the Water/Wastewater Fund, which provides the citizenry water and wastewater services. The services provided and capital expenditures of the Water/Wastewater Fund are self-supported through user charges to the customers.

Nonmajor Special Revenue Funds

These funds are budgeted to account for revenue sources that are designated for specific purposes. Funds include: Shoreline & Wetland Fund, 4B Economic Development Fund, Restricted Use (Hotel/Motel) Fund, Venue Sales Tax Fund and Grants Administration Fund. Of the preceding funds, the ones appropriated and included in the budget process annually are the 4B Economic Development Fund, Restricted Use Fund, and Venue Sales Tax Fund.

Nonmajor Debt Service Fund

This fund is used for the accumulation of resources (property tax revenue) necessary in paying the City's annual debt service requirements (principal & interest) related to general obligation debt as well as governmental (non-proprietary/non-special revenue funds) capital leases.

Nonmajor Capital Projects Funds

Used to account for financial resources to be used for the acquisition or construction of major capital facilities. Funds include: G.O. Bond Construction Fund, Revenue Bond Construction Fund, Street Improvement & Construction Fund, Community Center Construction Fund, City Hall Construction Fund, Venue Sales Tax Construction Fund, and Drainage Construction Funds.

Nonmajor Proprietary Fund

Accounts for the acquisition, operation, and maintenance of government facilities and services, which are entirely self-supported by user charges. Fund included: Drainage Fund.

Nonmajor Fiduciary Funds

Used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Funds include: Library Trust Fund, Accounts Payable Clearing Fund, and the Payroll Clearing Fund.

BASIS OF ACCOUNTING

The City of Portland employs the use of the modified accrual basis of accounting for all governmental fund types and the full accrual basis for proprietary fund types as promulgated by the Governmental Accounting Standards Board (GASB).

Accounting under the modified accrual basis means that revenues are recognized in the accounting period in which they become available and measurable. Generally, expenditures, not expenses, are recognized in the accounting period in which they are incurred.

Accounting under the full accrual basis means that revenues are recognized when earned and expenses, not expenditures, are recognized when incurred. In addition, these fund types operate under a flow of economic resources measurement focus, which requires them to recognize the effects of depreciation expense and bad debt expense as well as account for fixed assets and long-term debt.

The following illustrates how the basis of accounting applies to the fund types:

Governmental Fund Types

Includes the General Fund, Debt Service Fund, Special Revenue Funds, and Capital Projects Fund. The City accounts and budgets for all general government funds using the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available revenues collected within the current period or soon thereafter used to pay liabilities of the current period. Expenditures represent a decrease of financial resources, and other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee benefits which are not accrued; (2) principal and interest on general long-term debt which is recognized when due; and (3) prepaid expenses, which are not recorded.

Proprietary Fund Type

Includes the Water/Wastewater Fund and Drainage Fund, and are accounted and budgeted for on a cost of services or “capital maintenance” measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and bond principal payments are shown utilized by each fund.



CITY OF PORTLAND

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CITY OF PORTLAND

BUDGET HIGHLIGHTS AND THE BUDGET PROCESS

CITY OF PORTLAND BUDGET HIGHLIGHTS 2011 - 2012

The following is a brief overview of the FY 2011-2012 budget:

GENERAL FUND



The City of Portland's population increased from 14,827 in 2000 to approximately 18,000 now. The population peaked at 19,200 in 2009 and started to decline when the Naval Base in adjacent Ingleside, Texas closed. The population has leveled off and growth is predicted for the future but at a minimal percentage.



Property tax values are down by \$64,288,800 from last year's adjusted taxable value of \$734,462,648. The certified taxable value for 2011 is \$670,173,848. New construction for 2011 is valued at \$70,213. The average home value in 2011 is \$129,492 a decrease of 11,701 from 2010 when the average home value was \$141,193.



The budget is balanced with an adopted tax rate of \$0.614071. This is \$0.071199 higher than the FY 2011 adopted rate of \$0.542872. The average household will pay \$795.17 of imposed taxes which is \$28.67 more than the average household imposed taxes of \$766.50 in FY 2011.



The position of Chief Building Official, which was responsible for plan review and inspections, will be eliminated through privatization which will yield the City a net savings of \$53,884.



Public Safety will add four full-time positions deemed essential - 1 Assistant Police Chief, 2 Patrol Officers, and 1 Animal Control Officer. In addition to the new positions the Director of Public Safety who is over police, fire and animal control will become Assistant City Manager to facilitate a succession plan. Total increase in cost from 2011 to 2012 is \$133,959 in salary and benefits.



The City's continued growth and the move toward more technological resources for citizens and staff has increased the need for more information technology staff. An additional Information Technology Technician is being added at a cost of \$47,694 for salary and benefits.



Complete major Comprehensive Plan, Unified Development Ordinance and Official Map Update.



Complete Compensation Study, Facility Improvement Study, and Impact Fee Study.



WATER/WASTEWATER FUND

The City of Portland purchases water from the San Patricio Municipal Water District. Due to the extreme drought in 2011 purchases were extraordinarily high those water purchases in 2012 are predicted to be 8.79% lower, or \$180,000 less than the previous year.



Finance and Design Utility Line Replacement Program - 50% Water Mains/50% Sewer Mains, (\$3,723,422).



Expand SCADA mapping and camera coverage to Wastewater Treatment Plant and Lift Stations (\$100,000).



The City will continue to secure funds and design ETJ Service Line Construction (\$468,000) and bid and begin Doyle Addition Sanitary Sewer Construction Project (\$2,493,000) which is also ETJ property. Both projects will be done with Economically Distressed Grants and both projects are Southwest of the city limits of Portland.



DRAINAGE FUND

In September 2004 the City of Portland approved the necessary ordinances to establish a drainage utility within the city. The purpose being to finance drainage system maintenance and improvements. The drainage utility fee originally was \$1 per meter and charged to every dwelling and non-residential establishment. The fee was increased in September 2010 to \$3. The expected revenue for 2012 is \$270,100.



RESTRICTED USE FUND

The restricted use fund collects both hotel/motel tax and specific municipal court fines that have guidelines that limit what the monies can be spent on, one of which, a Visitor's Center, is an allowable expenditure. In FY 2011 the City of Portland took over the Visitor's Center duties formerly held by the Portland Chamber of Commerce and will continue those duties in FY 2012. A marketing plan developed for the Visitor's Center is being phased in with new advertising goals as well as a new position. The new position created is a parks maintenance worker at a cost of \$33,458. Coastal Bend Texas cities can use hotel/motel money to maintain areas along the beach for tourist attraction.

BUDGET ORGANIZATION AND PROCESS

BUDGET ASSUMPTIONS FOR FY 2012

The Council and the staff prepare a budget based on their review of the economy, services offered, resources available, cost of operations, and infrastructure needs. Experienced staff, citizen input and outside professional resources come together to develop a budget that addresses both challenges and opportunities. The goal of the budget is to balance the resources available with the priorities set by the Council, staff, and the community. This comprehensive budget for FY 2011–2012 is based on staff's collaboration, the directives set forth by the City Council, and the following assumptions:

- Modest growth in residential construction
- Slight or marginal growth in the local economy
- Slight growth in commercial sector, limited in retail, restaurant and service sectors
- No increase or possible reduction in population due to closing of Naval Base

The budget process uses those assumptions to determine what the priorities and needs are for the upcoming year. The budget process also shapes how those needs will be best paid for with many departments and services vying for limited resources. The following is a list of priorities established during the budget process for the FY 2011-2012 process:

- ◆ Maintain a competitive salary and benefit program
- ◆ Improve cost recovery from direct user charges
- ◆ Increase technology for better customer service by hiring additional full-time employee
- ◆ Increase public safety with additional patrol and animal control employees
- ◆ Maintain quality of life and service level
- ◆ Initiate and implement management succession program by promoting Public Safety Director to Assistant City Manager and creating new position of Assistant Police Chief to continue successful implementation of staff succession
- ◆ Budget Coordinator position created in 2010 to promote a more cohesive budget process and implement stronger performance measure monitoring through coordination and the use of Dashboard/Benchmark technology

BUDGET PREPARATION AND SCHEDULE

The City uses formal budgetary integration in all interim financial reports to facilitate budgetary communication and control. In this manner, the finance director, the department heads, and the city council members are able to monitor progress in relation to the annual budget each month. In order to exercise proper management without unduly encumbering service delivery by the department heads, city council

approval for amendments to the budget is required only at the department level. Individual line item expenditures are at the discretion of the department head.

The budget process is an ongoing responsibility for the City of Portland and is monitored throughout the year. It begins around the end of March when the Finance Director and Budget Coordinator review the current budget to determine if any areas require amendment. This includes predicting revenues and expenditures through the year-end as well as reviewing any nonrecurring events that need to be included and amended into the budget.

During April the City Council, City Manager, Department Heads, Finance Director and Budget Coordinator attend an annual Planning & Goal Setting Retreat. It is at this retreat the staff and Council discusses the direction of the City, the Strategic Operating Plan, policy, issues, challenges, opportunities, and initiatives. The outcome of the retreat is what sets the direction and the goals of the budget process.

At the end of May, the Budget Coordinator requests budget information from all Department Heads. This information includes what the Department Head projects will spend through the end of the year, what is proposed for the upcoming fiscal year budget expenditures, as well as, capital, vehicle, and personnel requests. Also, any new projects or changes to projects in process should be submitted. New programs or program changes should also be submitted by Department Heads with justification, planned expenditures and needs, and/or citizens, the program serves.

Concurrently the City Manager is working on the five-year Capital Improvement Plan. The Plan includes a list of all capital improvements which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity of such improvements, cost estimates, method of financing and recommended time schedules, and the estimated annual cost of operating and maintaining the facilities to be constructed or acquired. Once compiled the City Manager presents the Plan to City Council for review and adoption. The five-year Capital Improvement Plan is adopted by August 15th.

In June, budget information completed by the Department Heads is submitted to the Finance Director and Budget Coordinator. The information is then compiled and a “first round” preliminary budget proposal is given to the City Manager for review. After the City Manager has completed his initial review, the next week is spent with the Finance Director, Budget Coordinator, and each Department Head discussing their budgets and any requests they have submitted.

After the initial meetings with the Department Heads, the City Manager goes through the overall budget and begins making adjustments. A “second round” budget draft is presented to the City Manager with those adjustments for further review and possible additional adjustments. In addition the City Manager may request that some or all Department Heads attend additional meetings to discuss department requests such as programs, capital or personnel for clarification. The budget iterations and Department Head meetings help identify and define further those services and requests that meet the directives of the Council and the Planning Retreat conducted earlier in the budget process.

At the end of July, or beginning of August, the City Manager, as the City’s Budget Officer per State Statute, presents the Proposed Budget to the City Council at a Special Budget Workshop Meeting. The Budget Workshop meeting is held with the City Council, City Manager, Finance Director, Budget Coordinator and all

Department Heads to discuss the Proposed Budget in detail. Any changes or directives discussed in Workshop are incorporated into the Proposed Budget and represented to Council.

ADOPTION OF THE BUDGET

The budget and all supporting documentation will be available for public inspection when submitted to the City Council. At the Council meeting which the budget is presented the Council will name the time and place of all public hearings and will publish notices regarding public hearing times and places. When the Tax Assessor – Collector issues the Effective Tax Rate on July 25, per state statute, a series of newspaper notices and public hearings is initiated. State statutes are very specific regarding the timing, content, and size of notices that must be placed in the newspaper of record and on the City’s website, if the tax rate is to be raised above the Effective Tax Rate.

The City Charter requires the 5-Year Capital Improvement Program be adopted before August 15 and the Annual Budget be approved (by two readings of an ordinance) on or before September 15 each year.

The City of Portland encourages public participation in the budget process prior to adoption by placing public review copies of the Proposed Budget at the Library and City Hall with the City Secretary. These copies are available during regular business hours at each location. A summary of the Proposed Budget is available on-line at www.portlandtx.com 24-hours a day.

BALANCED BUDGET

A Balanced Budget is a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. The City operates with the goal that current revenues will not be exceeded by current expenditures. Ongoing analysis by the Finance Director and the City Manager throughout the year is used to review projected revenues and matching expenditures to ensure a balanced budget. The City operates typically with a slightly positive surplus as opposed to a zero balanced budget but does not operate with excess surplus that may sit idle.

BUDGET AMENDMENT PROCESS

The City of Portland amends the budget in accordance with the city Charter.

Section 5.08. Council Action on Budget

- (a) *Notice and Hearing.* The council shall publish in one or more newspapers of general circulation in the city a notice stating:
- (1) The times and places where copies of the message and budget are available for inspection by the public, and
 - (2) The time and place, not less than two weeks after such publication, for a public hearing on the budget.

- (b) *Amendment before adoption.* After the public hearing, the council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any program or amounts, except expenditures required by law or for debt service of for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total funds available.
- (c) *Adoption.* The council shall adopt the budget by ordinance before the 15th day of September. Should the council take no action on or prior to such day, the budget as submitted by the city manager shall be deemed to have been adopted by the council. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated.

Section 5.11. Amendments after Adoption.

- (a) *Supplemental Appropriations.* If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriations for the year up to the amount of such excess.
- (b) *Emergency Appropriations.* To meet a public emergency affecting life, health, property or the public peace, the council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of **section 2.091**. To the extent that there are no available inappropriate revenues to meet such appropriations, the council may by such emergency ordinance authorize the issuance of emergency notes which may be renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid not later than the last day of the current fiscal year.
- (c) *Reduction of appropriations.* If at any time during the fiscal year it appears probably to the manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the council without delay, indicating the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one or more appropriations.
- (d) *Transfer of appropriations.* At any time during the fiscal year the manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency, and upon written request by the manager, the council may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.
- (e) *Limitations; effective date.* No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more

than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section maybe made effective immediately upon adoption.

Section 2.09. Emergency Ordinances.

To meet a public emergency affecting life, health, property or the public peace, the council may adopt one or more emergency ordinances, but such ordinances may not levy taxes, grant, renew or extend a franchise, regulate the rate charged by any public utility for its services or authorize the borrowing of money except as provided in subsection 5.11.(b). An emergency ordinance shall be introduced in the form and manner prescribed for ordinances generally, except that it shall be plainly designated as an emergency ordinance and shall contain, after the enacting clause, a declaration stating that an emergency exists and describing it in clear and specific terms. An emergency ordinance may be adopted with or without amendment or rejected at the meeting at which it is introduced, but the affirmative vote of at least five members shall be required for adoption. After its adoption the ordinance shall be published and printed as prescribed for other adopted ordinances. It shall become effective upon adoption or at such later time as it may specify. Every emergency ordinance except one made pursuant to subsection 5.11.(b) shall automatically stand repealed as of the 61st day following the date on which it was adopted, but this shall not prevent re-enactment of the ordinance in the manner specified in this section if the emergency still exists. An emergency ordinance may also be repealed by adoption of a repealing ordinance in the same manner specified in this section for adoption of emergency ordinances.

FISCAL YEAR DEFINITION

Section 5.01 under Article V, Financial Procedures, of the City Charter establishes the City of Portland's fiscal year. The fiscal year of the city shall begin on the first day of October and end on the last day of September.

2011 – 2012 BUDGET PLANNING CALENDAR

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
March 31	Finance Director	Review current year budget for areas requiring amendment.
April 25 - 27	Council, City Manager And Department Heads	Annual City Council Planning & Goal Setting Retreat
May 1	Budget Coordinator	Distribute Budget Packets to Department Heads
May 15	City Manager	Present 5 – Year Capital Improvements Project to City Council.
May 25	Finance Director	Present Special Revenue Funds Budgets to City Manager
June 1	Library, Finance, Municipal Court and Utility Billing Dept. Heads	Return completed proposed budget forms to Budget Coordinator
June 3	Library, Finance, Municipal Court and Utility Billing Dept. Heads	Meet with City Manager to review requested budget figures
June 8	Public Safety, General Services, Public Works, and Parks an Recrea- tion Dept Heads	Return completed proposed budget forms to Budget Coordinator
June 13	Public Safety, General Services, Public Works, and Parks an Recrea- tion Dept Heads	Meet with City Manager to review requested budget figures
June 20	Budget Coordinator	Present Compilation of Budget Requests to City Manager
June 24	Certain Department Heads	Meet with City Manager for second budget defense
June 27 – 29	Budget Coordinator	Compile budget requests approved by City Manager
June 30	Budget Coordinator	Present working budget for all funds to City Manager
July 25	<i>Chief Appraiser</i>	<i>Deadline for Chief Appraiser to certify the tax roll</i>
August 1	Chief Appraiser	Actual delivery date of Certified Values
August 2	City Council and City Manager	At regular City Council meeting, adopt the 5 Year Capital Improvement Program

Special Note: Those calendar items that are shaded in gray were cancelled due to the adoption of the effective tax rate and therefore not required.

2011 – 2012 BUDGET PLANNING CALENDAR		
<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
August 3 - 4	City Council and City Manager	Budget Workshop, as needed (open meetings notice required)
August 4	Tax Assessor-Collector	Calculate the effective tax rate and the rollback rate for the City
August 11	Finance Director	Publish effective tax rate and rollback rate in newspaper of record Publish Statement of Tax Increase/Decrease and Schedules A & B
August 16	City Council	Take recorded vote to set dates of public hearings on tax increase
August 17	Finance Director	Post notice of Public Hearings On Tax increase to webpage and public access.
August 18	Finance Director	Publish notice of Public Hearings on Tax Increase in newspaper, on City's website and on public access channel (per Texas Tax Code)
August 18	Finance Director	Publish notice of Public Hearing on 2011 – 2012 Budget, invite public to attend and give notice of review copies (per City Charter)
August 25	City Council	At special City Council meeting, conduct first public hearing on tax increase (for action items, 5 affirmative votes required)
August 30	City Council	At special City Council meeting, conduct second public hearing on tax increase (for action items, 5 affirmative votes required)
August 31	Finance Director	Post notice of Tax Revenue Increase on website & public access channel
September 1	Finance Director	Publish quarter page ad of notice of Tax Revenue Increase in newspaper

Special Note: Those calendar items that are shaded in gray were cancelled due to the adoption of the effective tax rate and therefore not required.

2011 – 2012 BUDGET PLANNING CALENDAR		
<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
September 6	City Council	At Regular City Council meeting conduct public hearing on Budget Have first reading of ordinances for: *Amending the FY 2010-2011 Budget *Adopting the FY 2011-2012 Budget *Setting the 2011 ad valorem tax rate
September 12	City Council	At Special City Council meeting , have second reading of ordinances for: *Amending the FY 2010-2011 Budget *Adopting the FY 2011-2012 Budget *Setting the 2011 ad valorem tax rate
September 14	Finance Director	Remove notices from webpage and public access channel
September 15	Finance Director	Publish captions of ordinances on budgets and tax rate

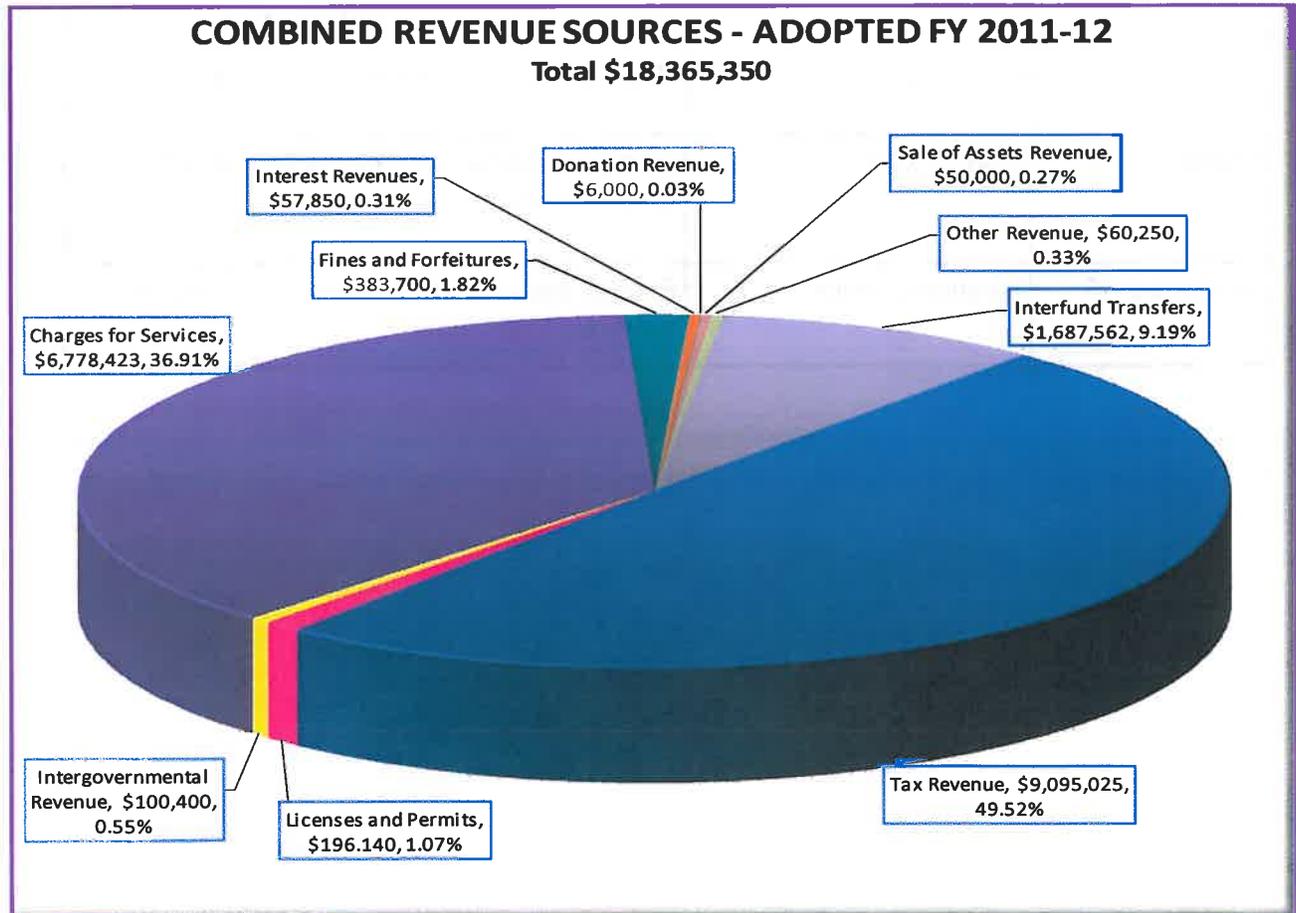
Budget Coordinator Implemented mid-year FY2011. The duties of the Senior Accountant were increased to include budget coordination and acting as a liaison with Department Heads, City Manager, and City Council.

REVENUE ESTIMATION OVERVIEW

The budget process begins with revenue projections and analysis. In order to project revenues as accurately as possible several techniques are used depending on the source and characteristic of the revenue. One or a combination of the following techniques is used to predict revenue.

- * Econometric models including linear regression
- * Time series forecasting which predicts future events and dollars based on historical events and dollars
- * Knowledge from experienced and informed personnel such as Department Heads
- * Estimates from outside entities including, San Patricio County Tax Assessor for the property valuation
- * Other resources and information from local, state and federal agencies

Below is a chart that shows the types of revenue and level of contribution to the City's total revenues.



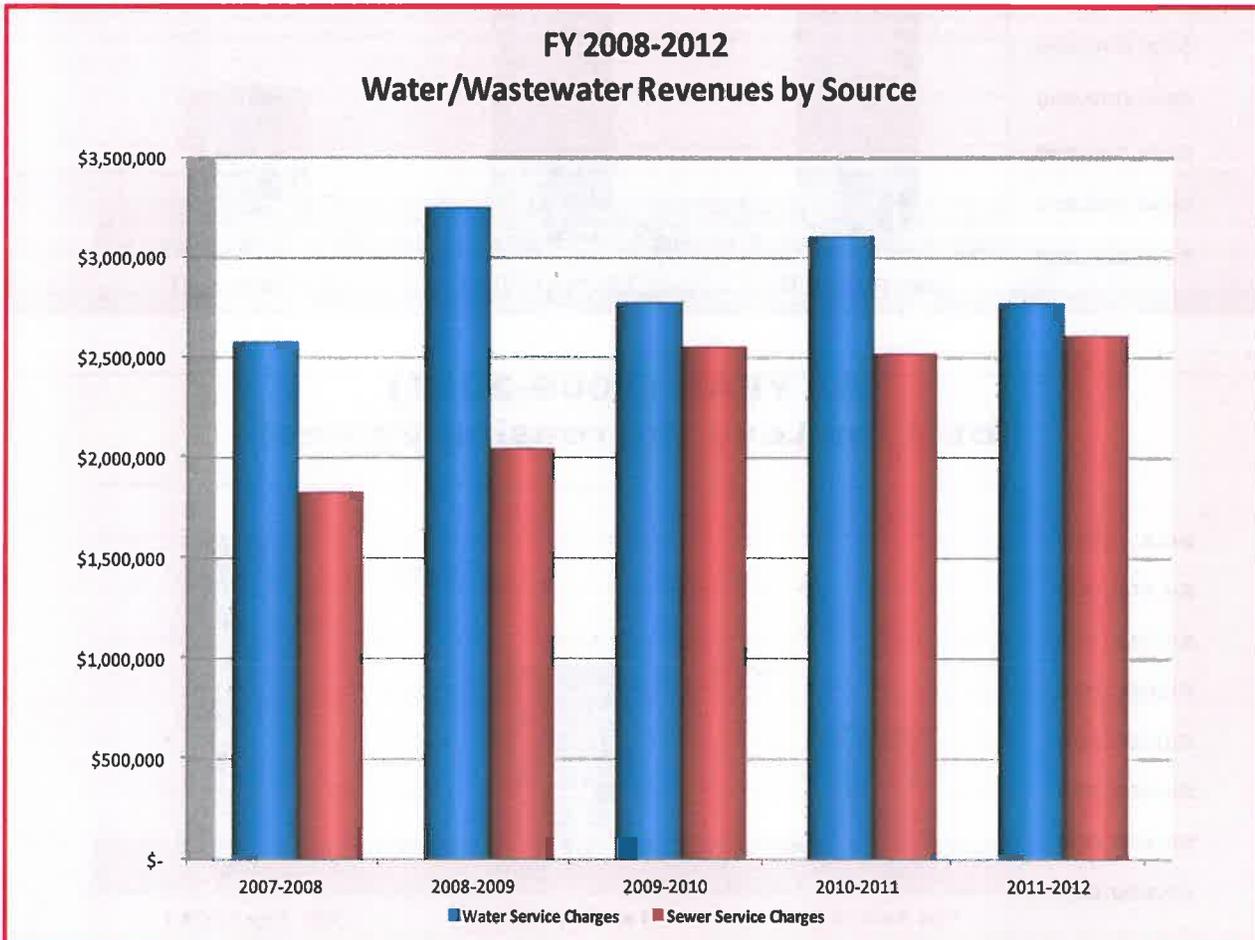
There are many types of revenue sources that come into the City of Portland the following is a list of the top five that make up more than 75% of the total combined fund revenues of \$18,365,350:

Top Five Revenue Source Descriptions

Revenue Source	ACTUAL FY2008	ACTUAL FY2009	ACTUAL FY2010	PROJECTED FY2011	ADOPTED FY2012	% of Total
Water & Sewer Revenue	4,376,023	5,294,059	5,327,288	5,623,000	5,380,000	29.29%
Property Tax Revenue	3,858,833	4,185,688	4,495,040	4,607,036	4,552,025	24.79%
Sales Tax Revenue	2,925,712	3,150,932	3,061,345	3,565,000	3,250,000	17.70%
Interfund Transfers	818,615	954,190	4,835,723	1,078,089	1,212,562	6.60%
Franchise Fees	1,087,961	1,051,320	1,024,021	1,044,840	1,040,000	5.66%
Total Top 5 Revenue Sources	\$ 13,067,144	\$ 14,636,189	\$ 18,743,417	\$ 15,917,965	\$ 15,434,587	84.04%

Water & Sewer Revenue

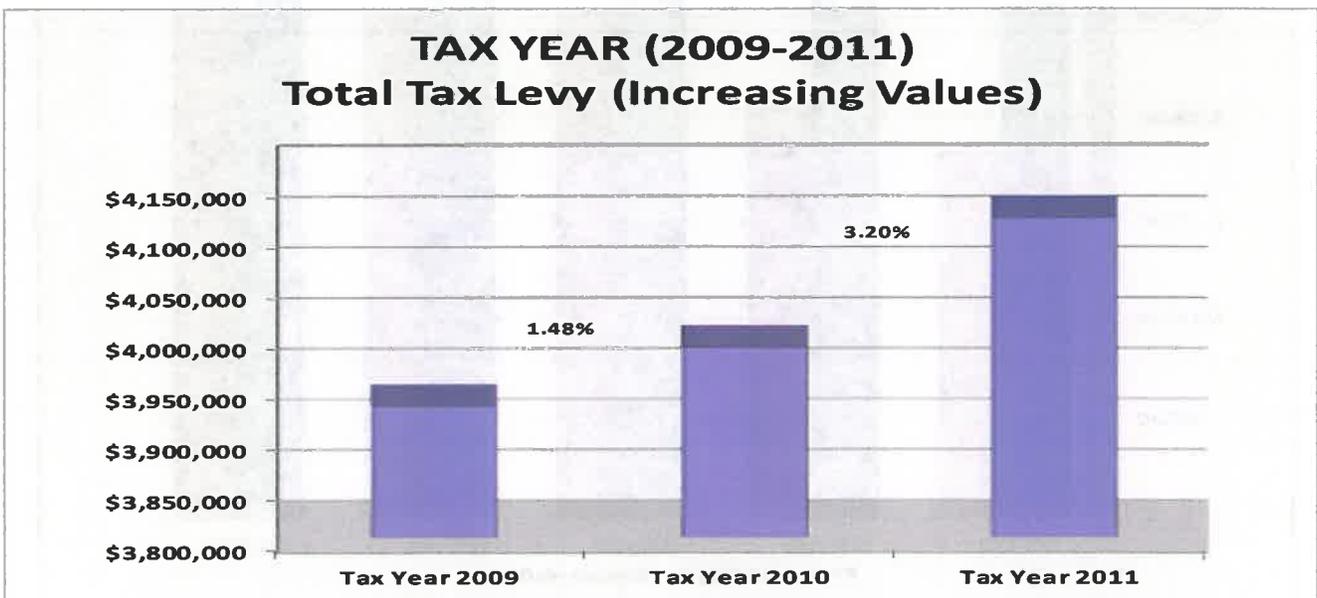
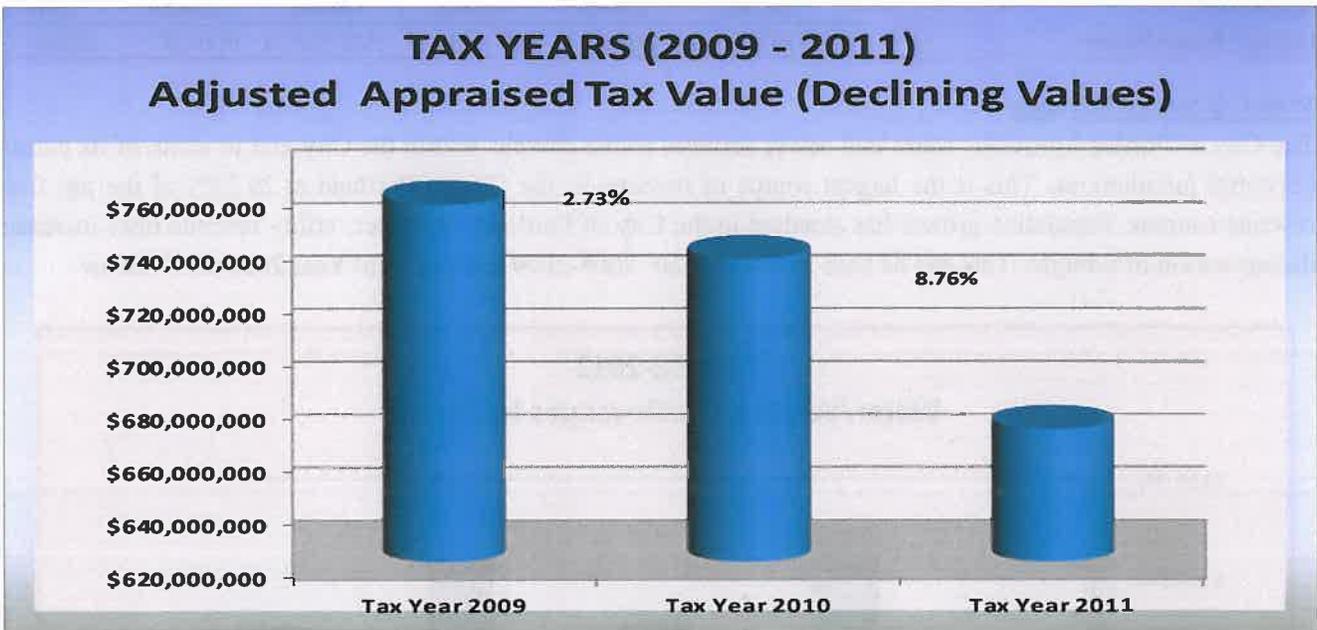
The City of Portland provides water and sewer services to the citizens within the City and in some of its extra-territorial jurisdictions. This is the largest source of revenue to the City of Portland at 29.29% of the top five revenue sources. Population growth has steadied in the City of Portland. However, utility revenue does increase during season of drought. This can be seen in Fiscal Year 2008-2009 and in Fiscal Year 2010-2011 below.



Property Tax (Ad Valorem Tax)

The computation of property taxes is based upon the assessed value of real and personal property and the second largest source of revenue. The property tax levy for FY 2012 is estimated to be \$4,115,343. Receipts are deposited into the General Fund and the Debt Service Fund. The General Fund uses property tax revenue to pay the general business obligations of the City. The Debt Service Fund receipts are used to pay off general obligation bonds previously sold for capital and construction projects as well as general government leases.

The property tax levy for FY 2012, Tax Year 2011, is 3.20% higher than FY 2011, Tax Year 2010, although the total adjusted assessed tax value was down 8.76%. The increase is do to adjustments made by the Tax Assessor-Collector and from New Construction of \$70,213.



Sales Tax Revenue

Sales tax, the third largest source of revenue, is projected for FY 2011-2012 to decrease 8.84%. The estimated sales tax revenue to be collected for the end of FY 2011 of \$3,565,000 fell short by almost \$170,000. The State of Texas sales tax collections also fell short for the fiscal year by \$1.5 billion. Although the sales tax revenues improved from FY 2010 the revenue source remains unpredictable and somewhat volatile especially with the nation still in a grim economic state as a whole. The City has felt the impact of the decline in Sales Tax, which has been a statewide issue, that impact for the City has not been as hard felt as other Coastal Bend areas. During this budget process forecasting and trend analysis techniques were used to determine sales tax revenue. Those techniques indicate that sales tax is estimated to come in more than FY 2010 but less than FY 2011. The City also applies the policy of conservatism when predicting revenues.

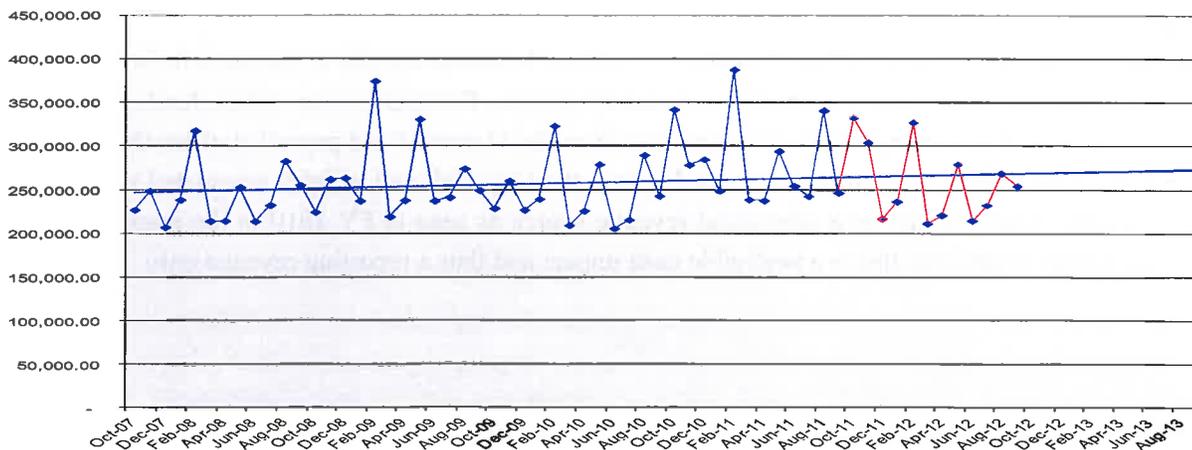
Below is the Sales Tax Structure diagram, a Sales Tax Trendline Chart, and an Annual Sales Tax Receipts Graph.

SALES TAX STRUCTURE (Amount collected per taxable dollar spent)

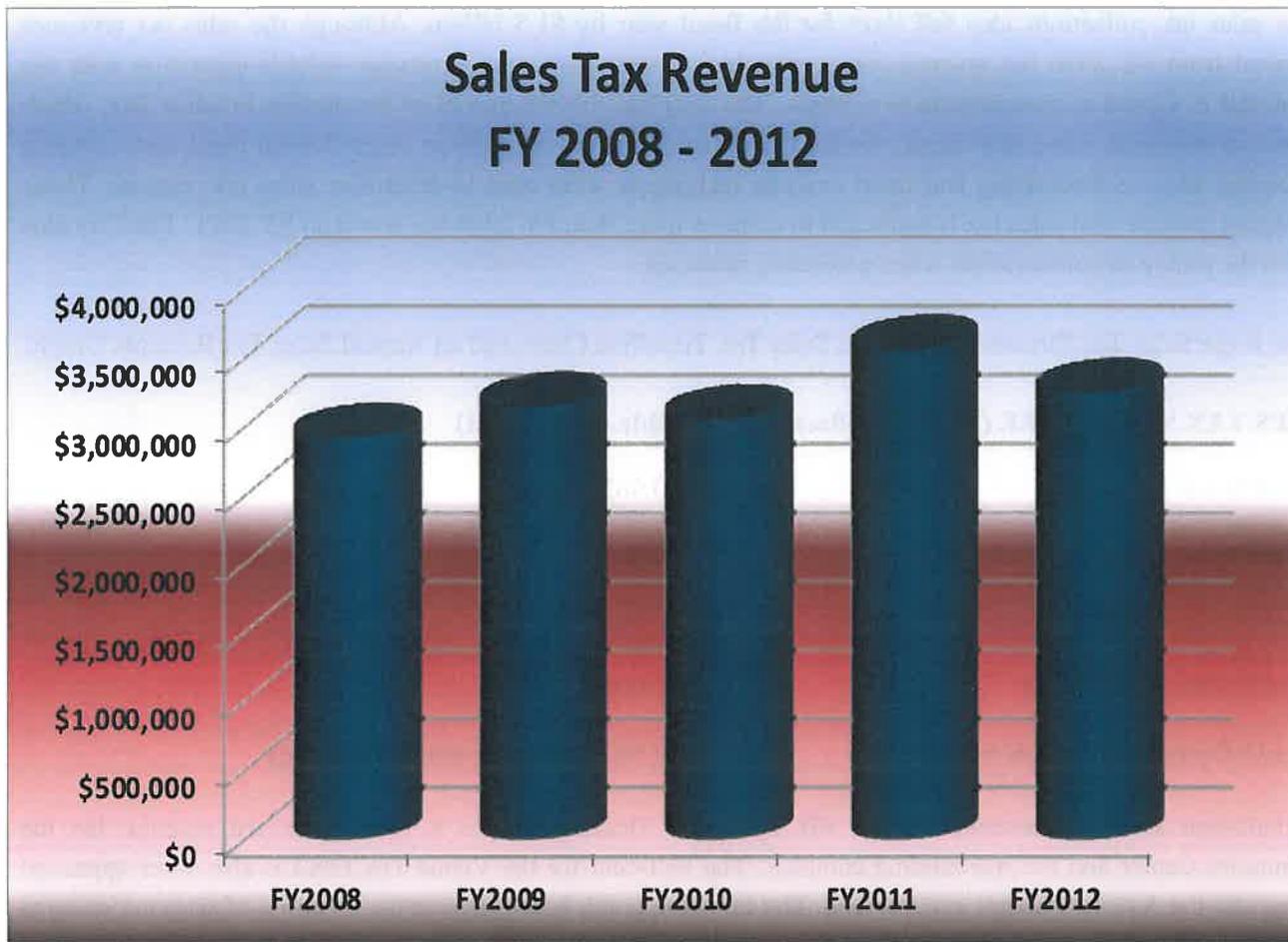
State of Texas	\$0.0625
City of Portland-General Fund	\$0.0100
City of Portland-4B Economic Development	\$0.0050
City of Portland-Venue Tax	\$0.0050
Taxes Collected on Taxable Sales	\$0.0825 (state maximum allowed)

The half-cent sales tax revenue for the 4B Economic Development is a voter approved revenue for the Community Center and the surrounding complex. The half-cent for the Venue Tax Fund is also voter approved revenue for the Aquatics Center and Pavilion. The trendline graph below depicts the volatility of sales tax revenue and the sales tax decline expected in FY 2012.

Sales Tax Revenue Forecast: Linear Trendline

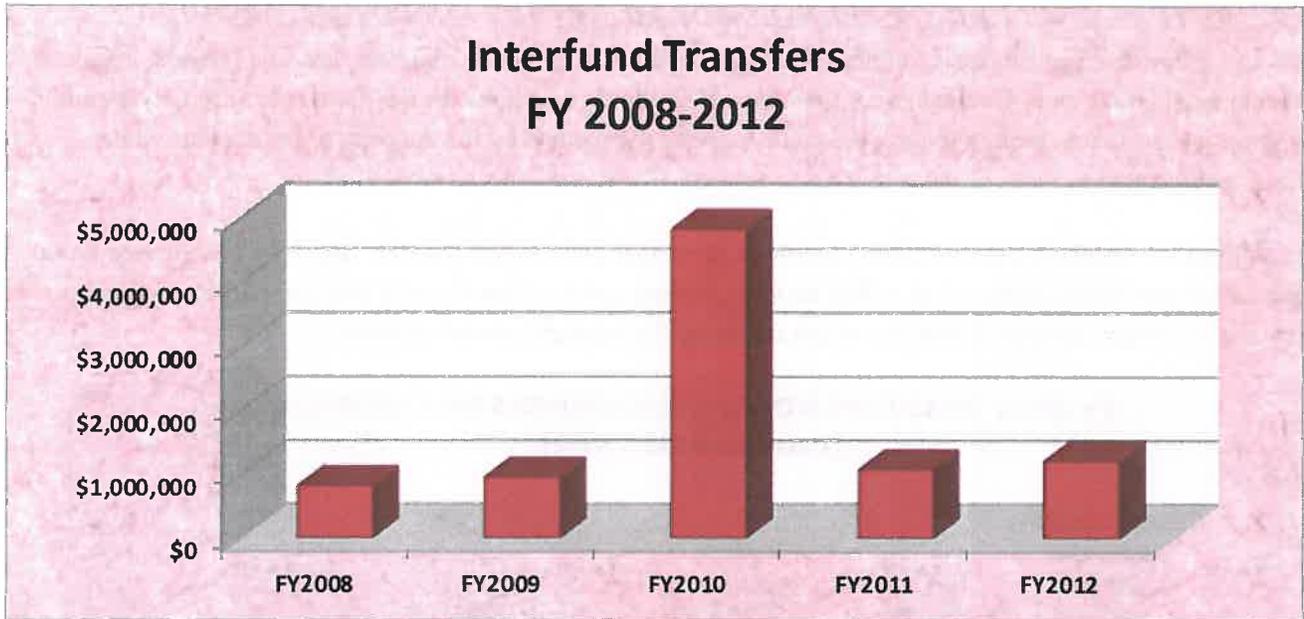


The following graph depicts actual sales tax revenues receipts for FY 2008-2010, projected for FY 2011 and adopted for FY 2012.



Interfund Transfers

The fourth largest revenue source is Interfund Transfers. Interfund Transfers consist of transfers in from other funds, bond refunding resources, and premiums on bond issuances. Transfers occur when funds provide services for other funds such as the payroll function provided from the General Fund payroll staff for the Utility Department or the Utility Billing Department contained within the City Hall and utilities associated with that square footage. A bond refinance can be a substantial revenue source as seen in FY 2010 in the graph on the next page. It is important to note that this is a negligible cash impact and thus a reporting revenue only.



Franchise Fees

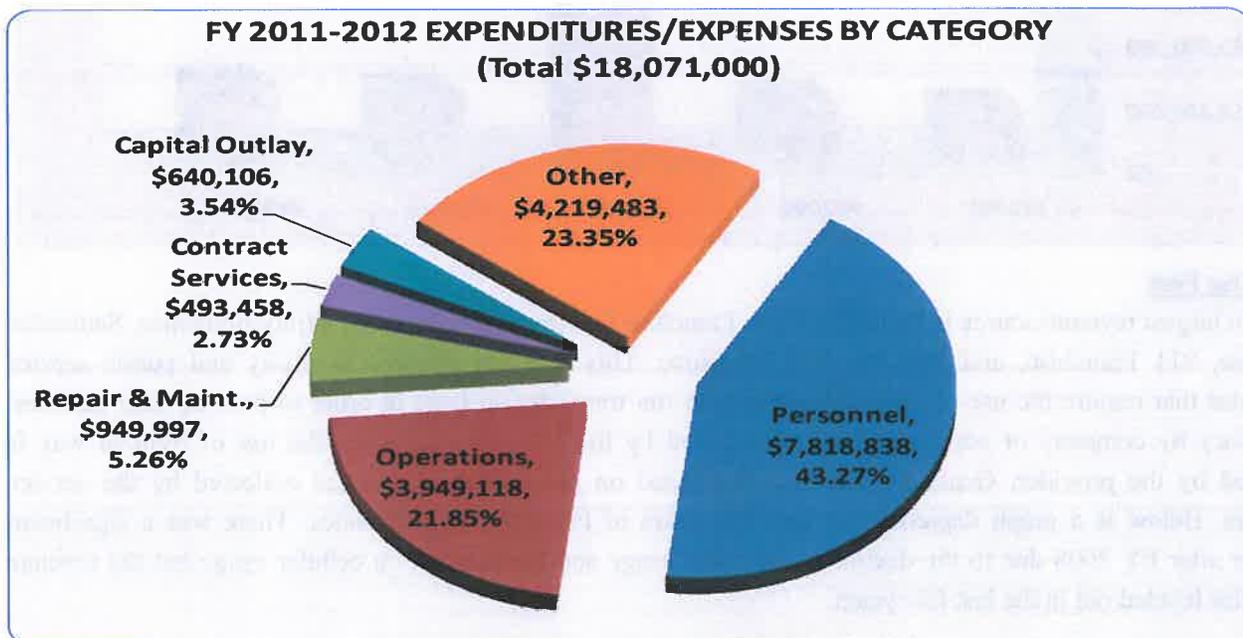
The fifth largest revenue source is Franchise Fees. Franchise Fee revenue consists of Utility Franchise, Sanitation Franchise, 911 Franchise, and Wireless 911 Franchise. This is a fee charged to utility and public service companies that require the use of City right of way to run transmission lines in order to provide their services. These vary by company or service and are established by the City Council when the use of right of way is requested by the provider. Generally this is a fee based on percentage of revenue collected by the service providers. Below is a graph depicting the last five years of Franchise Fee revenues. There was a significant decrease after FY 2008 due to the decline in land line usage and the increase in cellular usage but the revenue source has leveled out in the last few years.



EXPENDITURE (INCLUDING EXPENSES FOR MONETARY PURPOSES) OVERVIEW

The City of Portland projects expenditures based on economic information and data, historical trends, legal and environmental issues, or any policy issues that may affect the expenditures for the fiscal year. The City's goal is to appropriate sufficient monies to provide quality services demanded by the majority of the citizens while being fiscally sound.

The majority of expenditures as depicted below is personnel and related benefits. The City is a service based organization providing public safety, utility services, library services, municipal court, and parks and recreation and numerous other services. Below is a graph depicting the expenditures by category.



Personnel is the largest expenditure for the City's operating budget. The FY 2012 includes the elimination of two positions, the addition of five positions started at staggered dates throughout the fiscal year, and the reclassification of one position. A detailed description of personnel and related personnel changes is in the appendices and budget message.

The second largest category is Other which contains items like Principal and Interest payments, Interfund Transfers, Insurance, and Auditing expenditures.

The third largest is Operations and Maintenance, this category includes the City's water purchases which during drought seasons can be quite large. The category all contains small equipment, computer hardware and software but are under the dollar threshold to be considered a capital purchase.

During the budget process the Capital Improvement Plan is reviewed and estimated expenditures related to capital projects are included in the budgets. Items considered are new bond issues with related principal and interest, maintenance and operations affected, utility rate increases, and property tax increases. Further discussion of the effects of the Capital Improvement Plan are included in the Capital Improvement Section.



**CITY OF PORTLAND
COMBINED FUND
SUMMARIES**

***HISTORICAL & FY 2012
COMBINED***



CITY OF PORTLAND

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**CITY OF PORTLAND
FY 2008 through 2012
COMBINED FUNDS SUMMARY**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011	Adopted 2011-2012
Beginning Balances					
General Fund	\$ 2,672,336	\$ 3,237,882	\$ 4,007,622	\$ 4,706,862	\$ 5,986,346
Water/Wastewater Fund	9,353,868	10,795,468	12,050,737	6,554,737	7,076,930
Venue Sales Tax Fund	562,450	547,529	621,533	623,696	806,483
Drainage Fund	618,867	1,373,332	1,512,985	1,731,588	1,799,228
Debt Service Fund	267,730	297,744	289,444	357,240	471,784
4B Sales Tax Fund	602,104	244,027	370,780	314,616	513,074
Restricted Use (Hotel/Motel) Fund	203,905	254,182	345,001	439,026	525,167
Total Beginning Balances	<u>\$ 14,281,260</u>	<u>\$ 16,750,164</u>	<u>\$ 19,198,102</u>	<u>\$ 14,727,765</u>	<u>\$ 17,179,012</u>
Revenues and Transfers In					
General Fund	8,279,637	8,601,893	9,151,998	10,219,568	9,581,655
Water/Wastewater Fund	5,454,460	5,643,910	5,678,345	5,698,018	5,580,000
Venue Sales Tax Fund	870,845	944,043	904,508	1,057,883	953,650
Drainage Fund	790,099	213,170	232,268	306,525	270,100
Debt Service Fund	711,942	800,292	4,677,803	1,056,478	914,245
4B Sales Tax Fund	3,373,325	790,789	766,555	993,426	815,500
Restricted Use (Hotel/Motel) Fund	216,930	229,001	252,572	278,875	250,200
Total Revenues & Transfers In	<u>19,697,238</u>	<u>17,223,098</u>	<u>21,664,049</u>	<u>19,610,773</u>	<u>18,365,350</u>
Less: Interfund Trans In	<u>802,883</u>	<u>954,190</u>	<u>1,077,469</u>	<u>1,078,089</u>	<u>1,212,562</u>
Net Budget Revenue	<u>18,894,355</u>	<u>16,268,908</u>	<u>20,586,580</u>	<u>18,532,684</u>	<u>17,152,788</u>
Total Funds Available	<u>\$ 33,175,615</u>	<u>\$ 33,019,072</u>	<u>\$ 39,784,682</u>	<u>\$ 33,260,449</u>	<u>\$ 34,331,800</u>
Expenditures/Expenses					
General Fund	7,714,091	7,832,153	8,452,758	8,940,084	9,581,523
Water/Wastewater Fund	4,012,860	4,388,641	11,174,345	5,175,825	5,577,586
Venue Sales Tax Fund	885,766	870,039	902,345	875,096	833,891
Drainage Fund	35,634	73,517	13,665	238,885	253,740
Debt Service Fund	681,928	808,592	4,610,007	941,934	903,638
4B Sales Tax Fund	3,731,402	664,036	822,719	794,968	702,281
Restricted Use (Hotel/Motel) Fund	166,653	138,182	158,547	192,734	218,341
Total Expenditures/Expenses & Transfers Out	<u>17,228,334</u>	<u>14,775,161</u>	<u>26,134,386</u>	<u>17,159,526</u>	<u>18,071,000</u>
Less: Interfund Trans Out	<u>802,883</u>	<u>954,190</u>	<u>1,077,469</u>	<u>1,078,089</u>	<u>1,212,562</u>
Net Budget Expenditures/Expenses	<u>16,425,451</u>	<u>13,820,971</u>	<u>25,056,917</u>	<u>16,081,437</u>	<u>16,858,438</u>
Ending Balances					
General Fund	3,237,882	4,007,622	4,706,862	5,986,346	5,986,478
Water/Wastewater Fund	10,795,468	12,050,737	6,554,737	7,076,930	7,079,344
Venue Tax Fund	547,529	621,533	623,696	806,483	926,242
Drainage Fund	1,373,332	1,512,985	1,731,588	1,799,228	1,815,588
Debt Service Fund	297,744	289,444	357,240	471,784	482,391
4B Tax Fund	244,027	370,780	314,616	513,074	626,293
Restricted Use Fund	254,182	345,001	439,026	525,167	557,026
Total Ending Balances	<u>16,750,164</u>	<u>19,198,102</u>	<u>14,727,765</u>	<u>17,179,012</u>	<u>17,473,362</u>
Total Funds Applied	<u>\$ 33,175,615</u>	<u>\$ 33,019,072</u>	<u>\$ 39,784,682</u>	<u>\$ 33,260,449</u>	<u>\$ 34,331,800</u>

CITY OF PORTLAND, TX

FY 2011 - 2012 MAJOR FUND RESERVE BALANCES								
	GOVERNMENTAL FUNDS		PROPRIETARY FUNDS		SPECIAL REVENUE FUNDS			Total Funds
	General Fund	Debt Serv. Fund	Water/Wastewater Utility Fund	Drainage Fund	Venue Tax Fund	4b Tax Fund	Restricted Use Fund	
<i>Budgeted Revenues:</i>								
Property Tax	\$ 3,757,525	\$794,500	\$0	\$0	\$0	\$0	\$0	\$ 4,552,025
Sales Tax	1,625,000	-	-	-	812,500	812,500	-	3,250,000
Franchise & Other Taxes	1,058,000	-	-	-	-	-	235,000	1,293,000
Licenses & Permits	196,140	-	-	-	-	-	-	196,140
Intergovernmental Revenue	100,400	-	-	-	-	-	-	100,400
Charges for Services	991,323	-	5,380,000	270,000	137,100	-	-	6,778,423
Fines & Forfeitures	323,000	-	-	-	-	-	10,700	333,700
Interest Revenue	30,250	2,950	13,000	100	4,050	3,000	4,500	57,850
Donation of Revenue	6,000	-	-	-	-	-	-	6,000
Sale of Assets	50,000	-	-	-	-	-	-	50,000
Other Revenue	48,250	-	12,000	-	-	-	-	60,250
Total Budgeted Revenues	8,185,888	797,450	5,405,000	270,100	953,650	815,500	250,200	16,677,788
<i>Other Finance Sources:</i>								
Fund Balance Used	300,000	-	175,000	-	-	-	-	475,000
Interfund Transfers	1,095,767	116,795	-	-	-	-	-	1,212,562
Total Budgeted Revenues & Finance Sources	9,581,655	914,245	5,580,000	270,100	953,650	815,500	250,200	18,365,350
Beginning Fund Balances	4,758,760	374,577	13,177,365	1,845,113	680,902	442,457	523,627	374,577
Total Available Resources	\$14,340,415	\$1,288,822	\$18,757,365	\$2,115,213	\$1,634,552	\$1,257,957	\$773,827	\$18,739,927
<i>Budgeted Expenses/Expenditures:</i>								
General Government	\$1,630,716	\$2,000	\$379,748	\$21,637	\$44,383	\$46,865	\$218,341	\$2,343,690
Public Safety	4,743,534	-	-	6,000	-	-	-	4,749,534
Development Services	254,527	-	-	-	-	-	-	254,527
Culture and Recreation	1,705,439	-	-	-	317,963	-	-	2,023,402
Public Works	766,021	-	3,539,085	-	-	-	-	4,305,106
Capital Improvements	481,286	-	204,320	-	-	-	-	685,606
Debt Service - Principal	-	547,669	596,000	158,235	155,000	125,000	-	1,581,904
Debt Service - Interest	-	353,969	381,934	67,868	95,853	91,138	-	990,762
Total Budgeted Expenses/Expenditures	9,581,523	903,638	5,101,087	253,740	613,199	263,003	218,341	16,934,531
<i>Other Financing Uses:</i>								
Interfund Transfers	-	-	476,499	-	220,692	439,278	-	1,136,469
Budgeted Expenses/Expenditures & Other Uses	9,581,523	903,638	5,577,586	253,740	833,891	702,281	218,341	18,071,000
Projected Ending Fund Balances	4,758,892	385,184	13,179,779	1,861,473	800,661	555,676	555,486	668,927
Total Fund Commitments/Fund Balances	\$14,340,415	\$1,288,822	\$18,757,365	\$2,115,213	\$1,634,552	\$1,257,957	\$773,827	\$18,739,927
CHANGE IN FUND BALANCE	\$132	\$10,607	\$2,414	\$16,360	\$119,759	\$113,219	\$31,859	\$294,350

**CITY OF PORTLAND, TX
FUND BALANCE CHANGES
FY 2012**

The above chart depicts the estimated fund balance at October 1, 2011, the budgeted revenues and

Fund	Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Projected Ending Balance	Percent Change in Fund Balance	Dollar Change in Fund Balance
Governmental Funds						
General Fund	\$ 5,302,021	\$ 9,281,655	\$ 9,581,523	\$ 5,002,153	-5.66%	\$ (299,868)
Debt Service Fund	471,784	914,245	903,638	482,391	2.25%	10,607
Proprietary Funds						
Water/Wastewater Fund	7,076,930	5,405,000	5,577,586	6,904,344	-2.44%	(172,586)
Drainage Fund	1,762,903	270,100	253,740	1,779,263	0.93%	16,360
Special Revenue Funds						
Venue Tax Fund	786,483	953,650	833,891	906,242	15.23%	119,759
4B Tax Fund	413,074	815,500	702,281	526,293	27.41%	113,219
Restricted Use Fund	497,167	250,200	218,341	529,026	6.41%	31,859
Total	\$ 16,310,362	\$ 17,890,350	\$ 18,071,000	\$ 16,129,712	44.13%	\$ (180,650)

expenditures for FY 2011 - 2012, and projected ending fund balance at September 30, 2012.

Estimated Fund Balance Changes from FY 2011 to FY 2012 are predicted to be minimal for the majority of the City's budgeted funds. The two funds that are estimated to change by more than 10% are the Venue Sales Tax Fund and the 4B Sales Tax Funds.

The General Fund, 4B Sales Tax Fund, and the Venue Sales Tax Fund all receive sales tax revenue throughout the fiscal year. The sales tax revenue growth and recovery increased fund balance in both the Venue Sales Tax Fund and the 4B Sales Tax Fund.

The General Fund also benefited but several large street maintenance and improvement projects will be paid for from a drawdown of fund balance. The drawdown for FY 2011 was \$684,325 and for FY 2012 budgeted to be \$300,000. When the one-time fund balance draws are removed from the General Fund revenue stream to reflect true revenues received the change from year to year then is leveled out and thus the reason there is very little variance in Fund Balance.

FY 2011 included drawdowns for the Drainage Fund for Impact Fee Studies, for the Venue Tax Fund for Sports Complex Studies, the 4B Sales Tax Fund for future roof repairs of the Community Center and for the Restricted Use Fund for retaining equipment for the Visitor's Center which the City took over in FY 2011. FY 2012 includes a drawdown for the Water/Wastewater Fund in the amount of \$175,000.



CITY OF PORTLAND

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CITY OF PORTLAND

**COMBINED
REVENUES**

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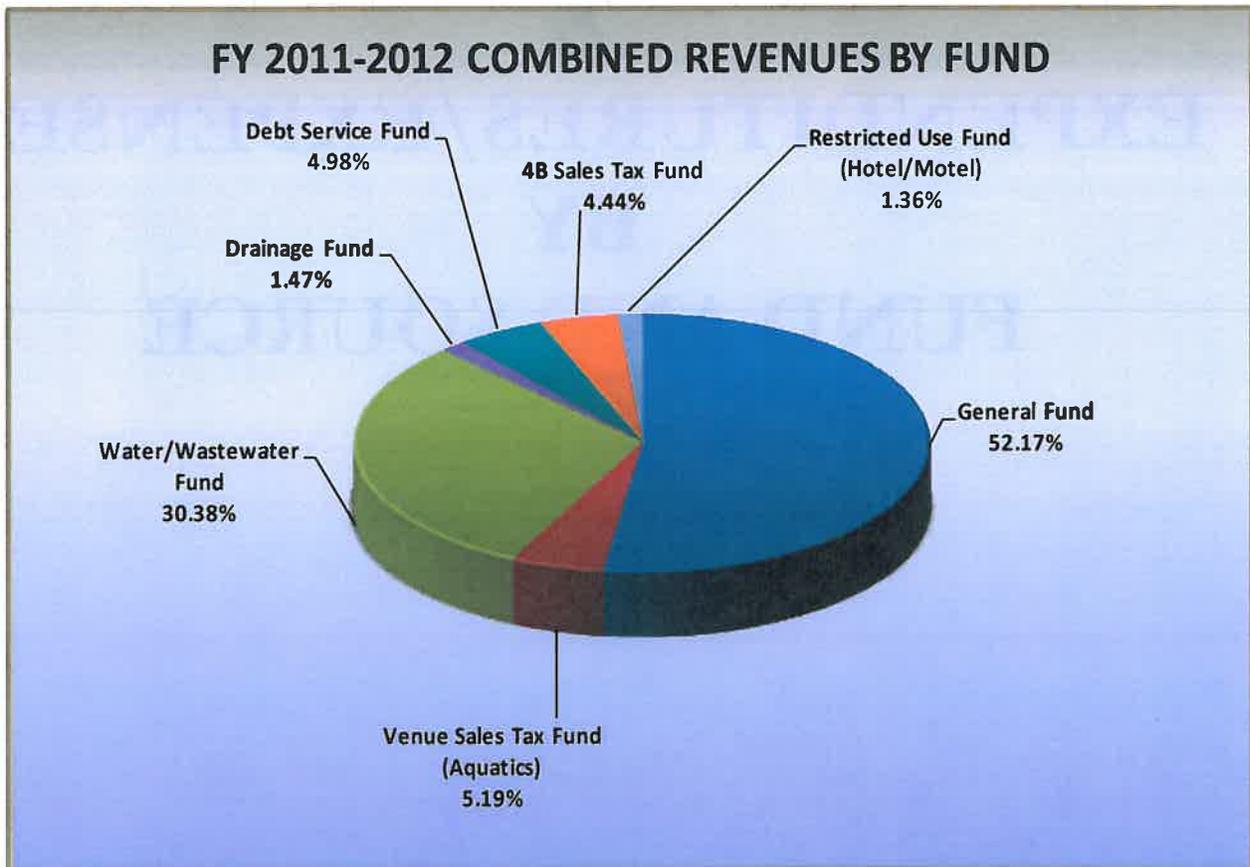
EXPENDITURES/EXPENSES

BY

FUND AND SOURCE

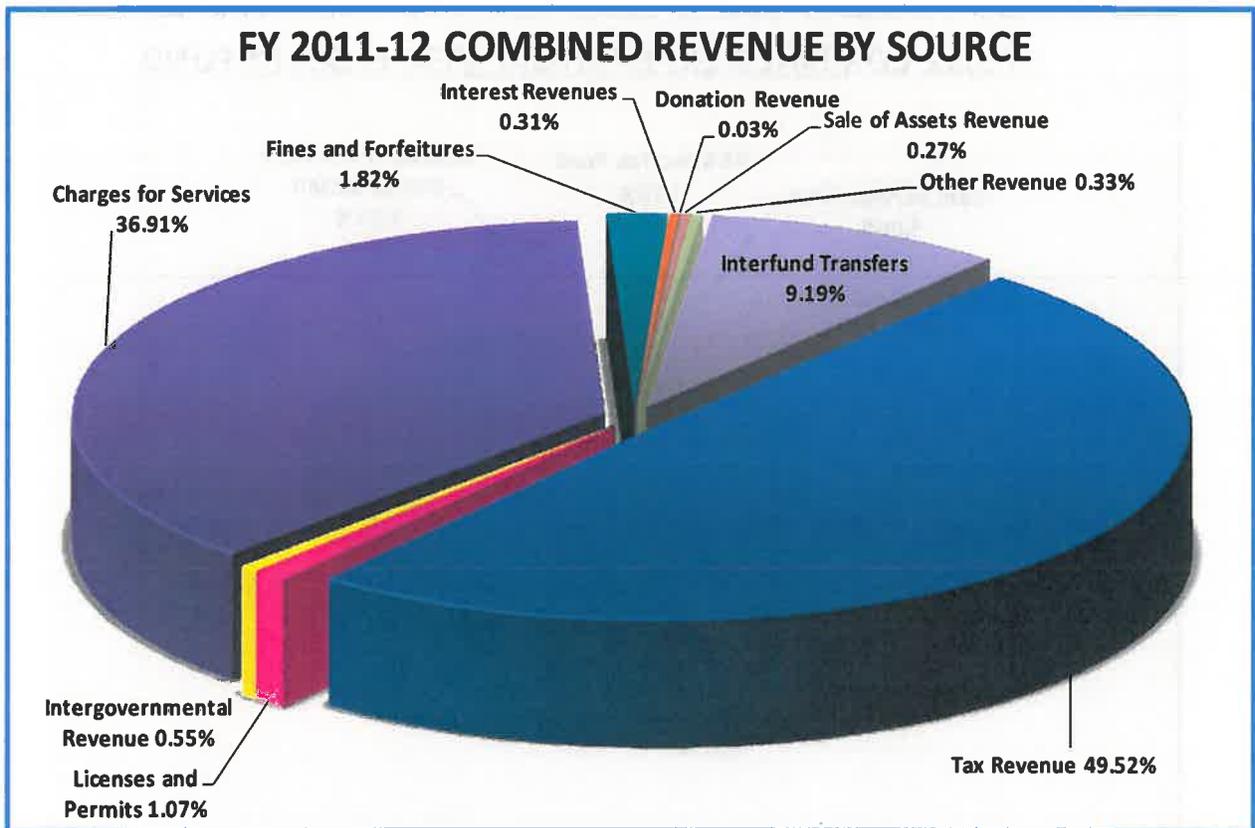
CITY OF PORTLAND
 FY 2011-2012
 COMBINED REVENUES BY FUND

<u>Fund</u>	<u>Adopted Budget 2011-2012</u>	<u>Percentage</u>
General Fund	\$ 9,581,655	52.17%
Venue Sales Tax Fund (Aquatics)	953,650	5.19%
Water/Wastewater Fund	5,580,000	30.38%
Drainage Fund	270,100	1.47%
Debt Service Fund	914,245	4.98%
4B Sales Tax Fund	815,500	4.44%
Restricted Use Fund (Hotel/Motel)	250,200	1.36%
Total Revenues	\$ 18,365,350	100.00%



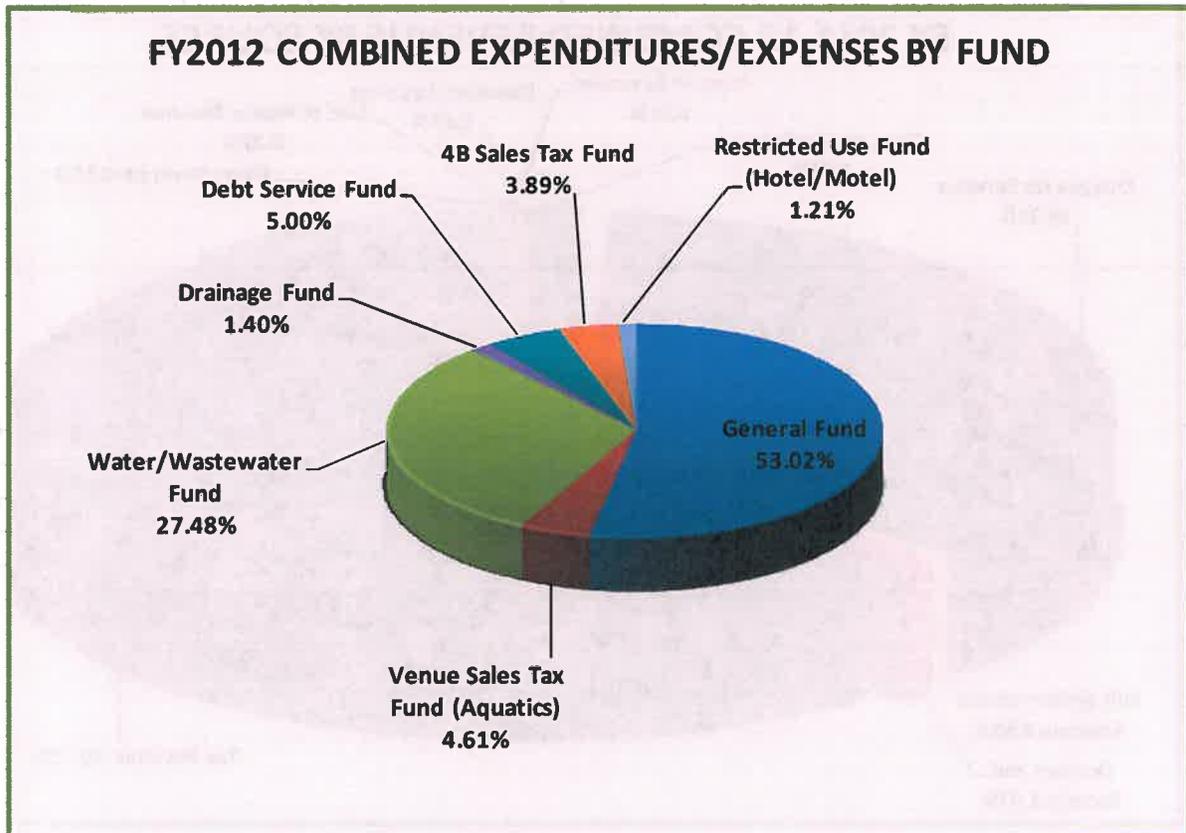
CITY OF PORTLAND
 FY 2011-2012
 COMBINED FUNDS
 REVENUES BY SOURCE

<u>Revenue Source</u>	<u>Adopted Budget 2011-2012</u>	<u>Percentage</u>
Tax Revenue	\$ 9,095,025	49.52%
Licenses and Permits	196,140	1.07%
Intergovernmental Revenue	100,400	0.55%
Charges for Services	6,778,423	36.91%
Fines and Forfeitures	333,700	1.82%
Interest Revenues	57,850	0.31%
Donation Revenue	6,000	0.03%
Sale of Assets Revenue	50,000	0.27%
Other Revenue	60,250	0.33%
Interfund Transfers	1,687,562	9.19%
Total Revenues, All Funds	\$ 18,365,350	100.00%



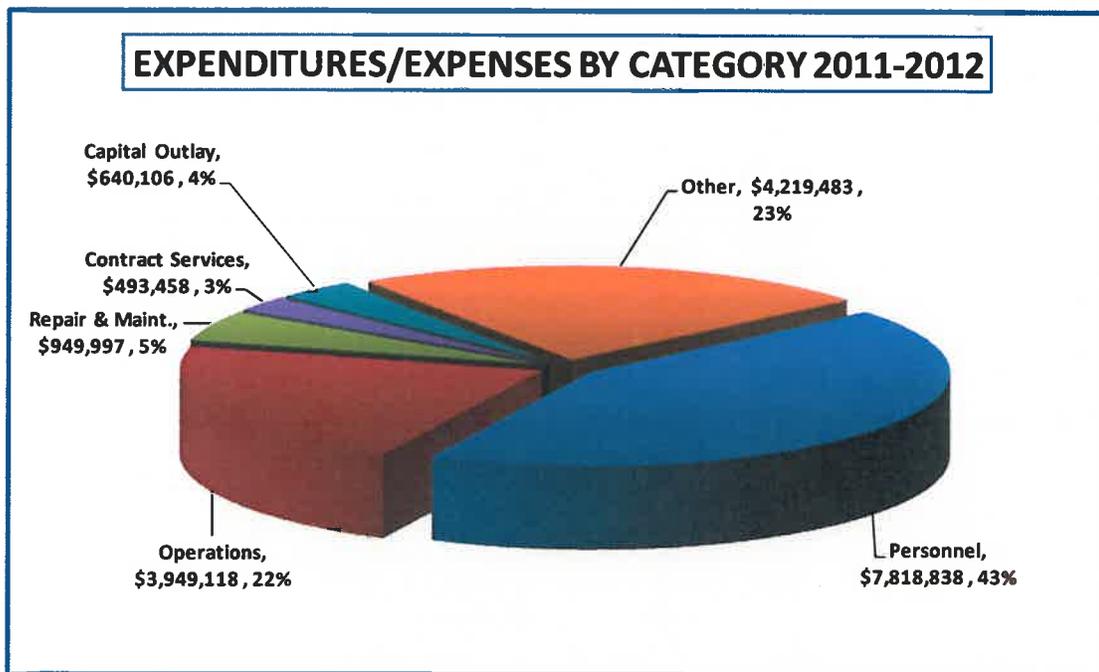
CITY OF PORTLAND
 FY 2011-2012
 COMBINED EXPENDITURES/EXPENSES BY FUND

<u>Fund</u>	<u>Adopted Budget 2011-2012</u>	<u>Percentage</u>
General Fund	\$ 9,581,523	53.02%
Venue Sales Tax Fund (Aquatics)	833,891	4.61%
Water/Wastewater Fund	5,577,586	30.86%
Drainage Fund	253,740	1.40%
Debt Service Fund	903,638	5.00%
4B Sales Tax Fund	702,281	3.89%
Restricted Use Fund (Hotel/Motel)	218,341	1.21%
Total Expenditures/Expenses	\$ 18,071,000	100.00%



CITY OF PORTLAND
 FY 2011-2012
 COMBINED FUNDS
 EXPENDITURES/EXPENSES BY CATEGORY

<u>Fund</u>	<u>Budget Categories</u>						<u>Total</u>
	<u>Personnel</u>	<u>Operations</u>	<u>Repair & Maint.</u>	<u>Contract Services</u>	<u>Capital Outlay</u>	<u>Other</u>	
General Fund	\$ 6,459,165	\$ 1,442,195	\$ 610,633	\$ 391,626	\$ 510,286	\$ 167,618	\$ 9,581,523
Water/Wastewater Fund	1,120,292	2,387,405	301,859	53,620	129,320	1,585,090	5,577,586
Debt Service Fund	-	-	-	-	-	903,638	903,638
4b Sales Tax Fund	-	750	-	-	-	701,531	702,281
Drainage Fund	-	-	6,800	18,837	-	228,103	253,740
Restricted Use Fund	42,201	20,085	11,455	25,600	-	119,000	218,341
Venue Sales Tax Fund	197,180	98,683	19,250	3,775	500	514,503	833,891
Total all Budgeted Funds	\$ 7,818,838	\$ 3,949,118	\$ 949,997	\$ 493,458	\$ 640,106	\$4,219,483	\$ 18,071,000



<u>CATEGORY</u>	<u>Adopted Budget</u>	<u>Percentage</u>
Personnel	\$ 7,818,838	43.27%
Operations	3,949,118	21.85%
Repair & Maint.	949,997	5.26%
Contract Services	493,458	2.73%
Capital Outlay	640,106	3.54%
Other	4,219,483	23.35%
TOTAL	\$ 18,071,000	100.00%



CITY OF PORTLAND

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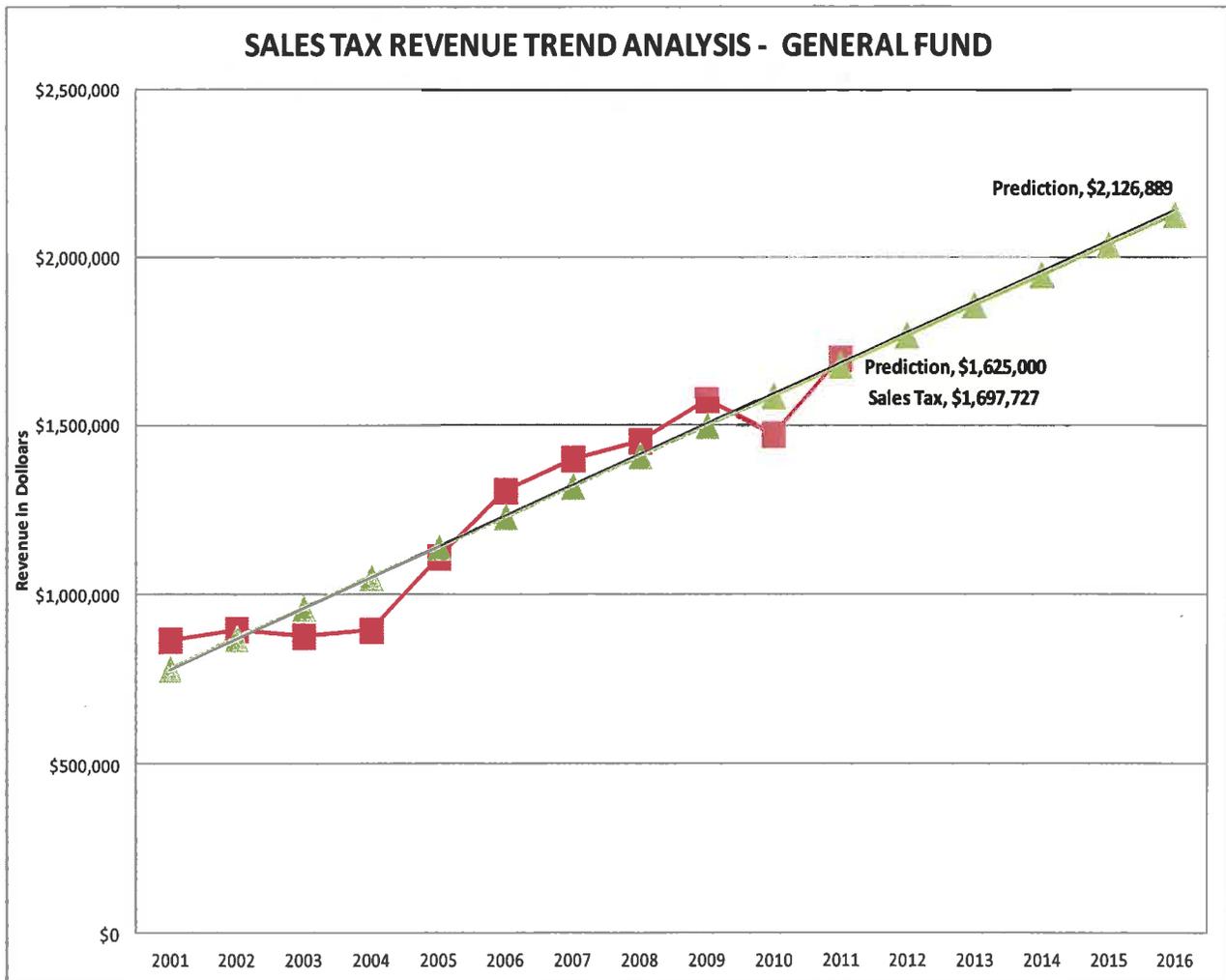


CITY OF PORTLAND GENERAL FUND

The General Fund is the primary operating fund of the City. It is used to account for financial resources except those required to be accounted for in another fund. The principal sources of revenues are property tax, (also referred to as ad valorem), sales tax, licenses and permits, fees for services, intergovernmental revenues, fines and forfeitures, and interfund transfers.

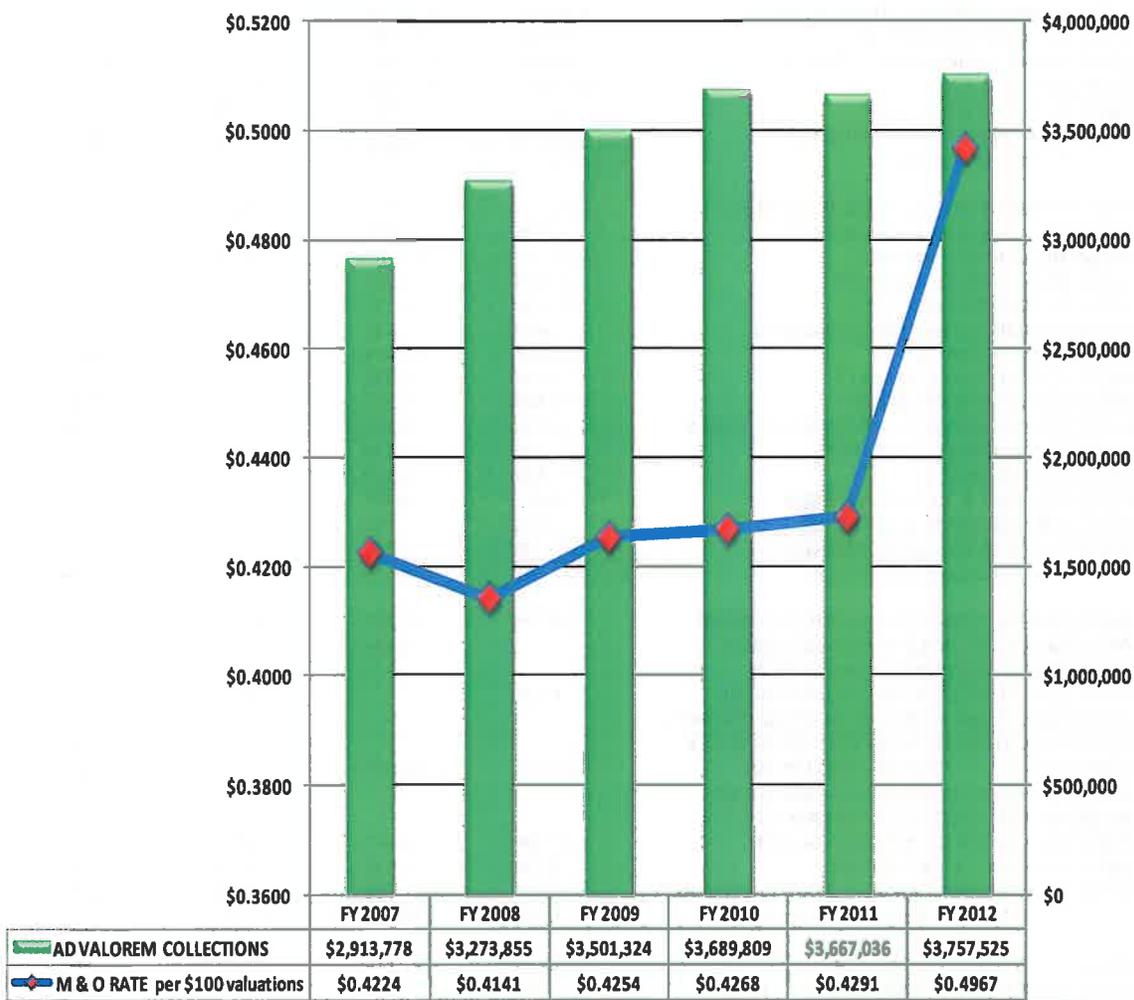
Sales tax, property taxes, and franchise tax, are projected using historic values and collection trends. Property taxes, or ad valorem taxes, are calculated and based on the assessed valuation of the property which is determined by the Appointed Tax Assessor Collector for San Patricio County. Other categories of revenue are predicted using experience and discussion among staff regarding changes within the department or the organization. Fee schedule changes, if any, are discussed as to impact on the budget as well as the taxpayers and citizenry.

Revenues for the General Fund were affected by the decline in sales tax for the state in the prior years however, sales tax rebounded for FY 2011. As seen below in the Sales Tax Trend Analysis Chart FY 2011 actual sales tax revenue came close to the predicted amount based on historical data used in a regression model. Budgeted sales tax revenue was originally budgeted at \$1,550,000 and amended to \$1,782,500 mid-year. The actual receipts came in at \$1,697,727. The City has therefore taken a conservative approach on the budgeted amount of \$1,625,000 for sales tax receipts for FY 2012.



Property tax revenue collections for the General Fund will increase about 2.46% from the previous year from \$3,667,037 to an estimated \$3,757,525 for FY 2012. Assessed and taxable property tax values decreased from the previous year by 9.28% from \$849,064,734 to \$770,301,295. The adoption of the effective tax rate allows the City to maintain the levy collections that were received the prior year. In addition, new properties that were not previously on the tax roll increased the levy by \$70,213. The chart below depicts the Maintenance & Operation (M & O) portion of the tax levy that is received by the General Fund and the related tax rate adopted by the City.

Comparison of Property Tax Levy and M & O Property Tax Rate



General Fund revenue overall will decrease for FY 2012 approximately 6.24% from \$10,219,568 to \$9,581,655. There were several notable one time revenue events in FY 2011 that make up the difference. Those one time revenues consist of a drawdown of Fund Balance reserves for \$684,325 for FY 2011 while FY 2012 will see only a \$300,000 drawdown. Also, due to very severe windstorms during the FY 2011, Building Services and Permits revenue increased by approximately 87% or almost \$109,000. The City of Portland Police Department's Drug Seizure Program which provides for Equitable Sharing with other agencies involved in arrests and seizures brought in approximately \$60,000 more than FY 2010, an over 200% increase. As mentioned before Sales Tax revenue also saw a recovery and increase from FY 2010 to FY 2011.

CITY OF PORTLAND
 FY 2011-2012
 GENERAL FUND REVENUE HISTORY

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012
REVENUES:					
40808000 TAX-PROPERTY-CURRENT	\$ 3,172,899	3,447,473	3,573,043	3,575,000	3,690,000
40809000 TAX-PROPERTY PRIOR YEARS	100,893	53,826	116,753	92,011	67,500
40809001 TAX CERTIFICATES & COSTS	63	25	13	25	25
49909000 UTILITY FRANCHISE TAXES	635,762	623,771	623,532	632,400	625,000
49909001 911 FRANCHISE TAX	77,601	69,585	58,897	60,000	65,000
49909002 SANITATION FRANCHISE FEE	308,195	287,407	270,470	277,440	275,000
49909003 SALES TAX	1,450,475	1,575,466	1,530,673	1,782,500	1,625,000
49909006 MIXED DRINK TAX	10,483	11,787	12,758	18,000	18,000
49909007 WIRELESS 911 SERVICE FEE	66,403	70,557	71,122	75,000	75,000
Total Tax Revenue	\$ 5,822,774	\$ 6,139,897	\$ 6,257,261	6,512,376	6,440,525
41009000 EMERGENCY ALARM PERMITS	11,775	13,550	15,686	17,340	15,500
41009009 GARAGE SALE PERMIT FEES	7,096	9,825	9,781	9,000	9,500
42609000 BUILDING PERMITS	154,811	87,150	86,532	191,000	90,000
42609001 ELECTRICAL PERMITS	16,523	9,630	9,406	11,000	8,000
42609002 PLUMBING PERMITS	15,006	14,722	13,993	15,400	12,400
42609003 VENDING MACHINE PERMITS	450	120	225	240	200
42609004 HVAC PERMITS	11,805	12,914	13,624	15,000	10,500
42609005 CERT OF OCC PERMIT	1,275	1,775	1,575	1,650	1,650
42609006 OIL & GAS PERMITS	3,600	1,500	2,100	6,000	3,000
42609007 RE-INSPECTION, ALL PERMIT TYPES	1,395	3,015	800	690	690
42609100 BUSINESS LICENSE FEES	500	33,400	35,200	32,000	34,000
42609110 LOT MOWING	463	1,290	2,051	2,000	2,000
42609120 ZONING & PLATTING FEES	4,612	8,966	5,642	8,000	8,000
42609130 DEMOLITION REIMBURS	390	572	75	200	200
44001000 PACKAGE LIQUOR PERMITS	60	150	270	1,520	500
Total Licenses and Permits	\$ 229,761	\$ 198,579	\$ 196,960	311,040	196,140
41009900 GPISD - RESOURCE OFFICER REIMB.	34,778	62,207	67,973	50,000	50,000
41109000 GRANTS - POLICE DEPARTMENT	-	3,436	-	-	-
41109001 DARE/UNIVERSAL/COPSF&A	-	-	-	-	-
41109011 LAW ENF STATE/FED REIMBURS	1,163	-	3,169	2,200	-
41109012 DEA TASK FORCE REIMBURSEMENTS	-	-	29,269	24,423	22,500
41109125 REIMBURSE TRAFFIC CONTROL O.T.	-	-	-	1,223	2,000
41409000 SAN PAT CTY-FIRE REIMBURS	21,866	22,814	24,005	24,907	22,500
41409500 GRANTS-EMERGENCY PREPARED.	-	-	-	-	-
41509000 GATES FOUNDATION GRANT	-	-	-	-	-
41509002 LOAN STAR LIBRARY GRANT	6,686	6,767	9,512	7,612	-
46009001 SAN PAT CTY-LIBRARY	1,000	1,000	1,000	1,000	1,000
49909962 LAW ENFORCEMENT ED./STANDARDS	2,253	2,409	2,272	2,400	2,400
Total Intergovernmental Revenue	\$ 67,746	\$ 98,633	\$ 137,200	113,765	100,400
41009001 ANIMAL SHELTER FEES	24,465	27,119	22,307	23,000	27,500
41009002 TOWING & IMPOUNDING FEES	759	2,636	3,757	3,000	2,700
41009008 POLICE COMMUNITY SERVICE FEES	1,552	1,935	1,318	1,500	1,500
41009050 SCHOOL & CHILD SAFETY FEES	-	-	-	-	-
41209002 FIRE DEPT FEES & CHARGES	88,139	89,254	89,868	91,800	90,000
41405000 FIRE SCHOOL FEES	-	-	-	-	-
41406000 EMS FEE	229,319	232,104	236,383	243,000	240,000
42209000 GARBAGE SERVICE FEES	(399)	(522)	(604)	-	-
45009900 LEAGUE MAINTENANCE REIMBURSE.	-	-	-	-	-
45109000 COMMUNITY CENTER REVENUE	120,890	123,190	137,967	130,000	130,000
45109010 COMMUNITY CENTER RENTAL	95,514	62,019	76,207	76,000	76,000
45109100 SKATE PARK REVENUES	11,521	8,124	4,647	4,475	4,500
45109500 YOUTH PROGRAMS	1,546	778	1,635	2,979	2,750
45109550 LEAGUE PARTICIPATION FEES	14,159	11,578	6,780	3,965	4,000
45109575 YOUTH ACTIVITIES FEE - VOLUNTARY	-	-	7,569	85,000	85,000

CITY OF PORTLAND
 FY 2011-2012
 GENERAL FUND REVENUE HISTORY

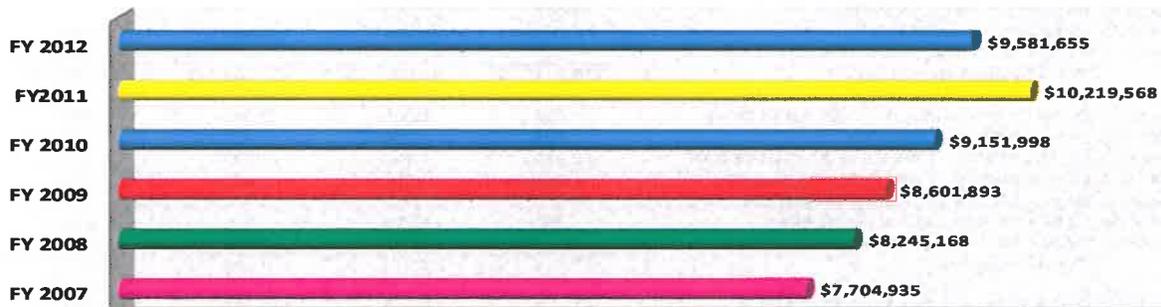
REVENUES:	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012
45109600 ADULT PROGRAMS	14,266	19,049	139,097	104,000	54,000
45209000 SWIMMING POOL REVENUE	-	-	-	-	-
45309000 KIDZ KAMP	78,144	67,977	74,694	81,750	80,775
45409000 KIDZ KLUB	174,767	162,095	177,687	190,000	190,598
45509000 SENIOR CENTER ACTIVITY FEES	450	-	-	-	-
46009002 FAX INCOME	2,710	2,342	1,686	2,500	2,000
49909400 IPP CONCESSION & GATE	-	-	-	-	-
49909450 RADIO MAINTENANCE - TRI CO EMS	-	-	-	-	-
Total Charges for Services	\$ 857,802	\$ 809,678	\$ 980,998	1,042,969	991,323
41009004 POLICE FINES	252,357	267,469	182,637	225,000	250,000
41009005 DRUG SEIZURE - LOCAL	-	325	-	-	-
41009006 DRUG SEIZURE - STATE	2,590	179	6,219	102	-
41009007 DRUG SEIZURE - FEDERAL	-	-	19,877	86,014	50,000
46009000 LIBRARY FINES	5,662	5,006	5,301	5,500	5,000
49909961 SCHOOL ZONE: CHILD SAFETY FEE	17,316	20,858	18,915	18,700	18,000
Total Fines & Forfeitures	\$ 277,925	\$ 293,837	\$ 232,949	335,316	323,000
49909100 INTEREST ON INVESTMENTS	-	-	31,367	12,500	12,500
49909101 INTEREST ON SAVINGS	3,675	20,390	-	-	-
49909102 INTEREST-TEXPOOL	111,136	25,271	6,402	2,750	2,750
49909135 INTEREST EARNINGS-BROKERAGE	-	-	-	15,000	15,000
Total Interest Revenues	\$ 114,811	\$ 45,661	\$ 37,769	\$ 30,250	\$ 30,250
49909951 DONATIONS -POLICE DEPARTMENT	620	1,000	2,000	1,000	1,000
49909952 DONATIONS -LIBRARY	195	289	-	1,827	1,000
49909953 DONATIONS - PARKS & RECREATION	12,983	4,100	4,600	3,925	3,000
49909954 DONATIONS - FIRE DEPARTMENT	1,542	300	100	600	500
49909955 DONATIONS - A E D FOR POLICE	-	-	-	-	-
49909956 DONATIONS - SENIOR CENTER	250	1,992	750	835	500
49909997 DONATIONS-PARKS-RESTRICTED	-	1,233	2,710	6,500	-
Total Donation Revenue	\$ 15,590	\$ 8,914	\$ 10,160	14,687	6,000
49909300 OIL & GAS ROYALTIES/LEASES	103,773	62,162	43,539	60,000	50,000
49909500 SALE OF DEPRECIATED ASSETS	1,705	-	218,859	75,864	-
49909506 SALE OF OUT DATED BOOKS	225	-	-	-	-
49909510 ABANDONED R.O.W. PROCEEDS	-	12,568	2,199	-	-
Total Sale of Assets Revenue	\$ 105,703	\$ 74,730	\$ 264,597	135,864	50,000
40209050 MISCELLANEOUS REIMBURSE	720	1,141	2,207	25,870	1,000
40209051 INSURANCE PROCEEDS & REFUNDS	223	43,066	32,455	26,546	20,000
41209000 AMBULANCE RUNS REIMBURS	-	536	1,935	-	-
41409550 FEMA REIMBURSEMENTS	-	16,038	7,686	-	-
41409600 FIRE DEPT. REIMBURSEMENT	-	1,435	-	-	-
42009001 GENERAL SERVICES REIMBURSEMENT	-	720	-	699	-
49909090 MISCELLANEOUS	13,942	17,892	14,061	7,050	11,750
49909091 VENDING MACHINE PROCEEDS	50	-	-	-	-
49909092 DISCOUNTS	514	489	580	500	500
49909094 CONVENIENCE FEE - CREDIT CARD	5,891	8,422	10,989	15,000	15,000
49909200 MAP & STICKER SALES	-	-	-	-	-
Total Other Revenue	\$ 21,340	\$ 89,739	\$ 69,913	75,665	48,250
49909900 TRANSFER IN-FROM WATER/WW	\$ 216,000	309,225	375,664	313,857	476,499
49909910 TRANSFER IN-PCC CORP.	305,000	308,000	361,058	318,394	322,483
49909914 TRANSFER IN-G.O. BONDS CONST. FND	-	-	-	36,029	29,781
49909915 TRANSFER IN-REVENUE BOND FUND	-	-	-	41,351	46,312
49909918 TRANSFER IN - DRAINAGE FUND	24,316	-	-	-	-
49909920 RESTRICTED USE FUND REIMBURS.	-	-	-	-	-
49909921 TRANSFER IN-VENUE PROJECT	186,400	225,000	227,469	253,680	220,692
49909925 TRANSFER IN - EMERGENCY SERVICES	-	-	-	-	-
49909965 DRA W DOWN OF FUND BALANCE	-	-	-	684,325	300,000
Total Interfund Transfers	\$ 731,716	\$ 842,225	\$ 964,191	1,647,636	1,395,767
TOTAL REVENUES	\$ 8,245,168	\$ 8,601,893	\$ 9,151,998	\$ 10,219,568	\$ 9,581,655

Below is a table depicting major revenue categories from FY 2007 to FY 2012, a six-year comparison, and a chart depicting the major revenue categories by percentage.

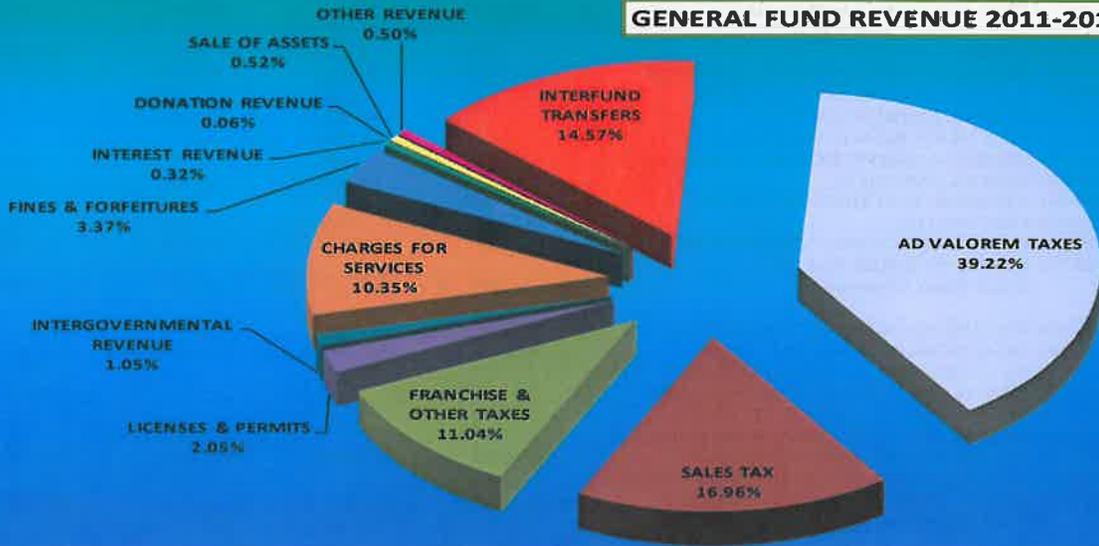
**CITY OF PORTLAND
FY 2011-2012
GENERAL FUND REVENUE HISTORY**

	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009	ACTUAL FY 2010	PROJECTED FY 2011	ADOPTED FY 2012
REVENUES:						
AD VALOREM TAXES	2,913,778	3,273,855	3,501,324	3,689,809	3,667,036	3,757,525
SALES TAX	1,407,695	1,450,475	1,575,466	1,530,673	1,782,500	1,625,000
FRANCHISE & OTHER TAXES	1,066,275	1,098,444	1,063,107	1,036,779	1,062,840	1,058,000
LICENSES & PERMITS	221,590	229,761	198,579	196,960	311,040	196,140
INTERGOVERNMENTAL REVENUE	105,565	67,746	98,633	137,200	113,765	100,400
CHARGES FOR SERVICES	788,452	857,802	809,678	980,998	1,042,969	991,323
FINES & FORFEITURES	271,451	277,925	293,837	232,949	335,316	323,000
INTEREST REVENUE	167,164	114,811	45,661	37,769	30,250	30,250
DONATION REVENUE	10,913	15,590	8,914	10,160	14,687	6,000
SALE OF ASSETS	21,206	105,703	74,730	264,597	135,864	50,000
OTHER REVENUE	43,628	21,340	89,739	69,913	75,665	48,250
INTERFUND TRANSFERS	687,218	731,716	842,225	964,191	1,647,636	1,395,767
TOTAL REVENUES	\$ 7,704,935	\$ 8,245,168	\$ 8,601,893	\$ 9,151,998	\$ 10,219,568	\$ 9,581,655

General Fund 6-Year Comparison



GENERAL FUND REVENUE 2011-2012



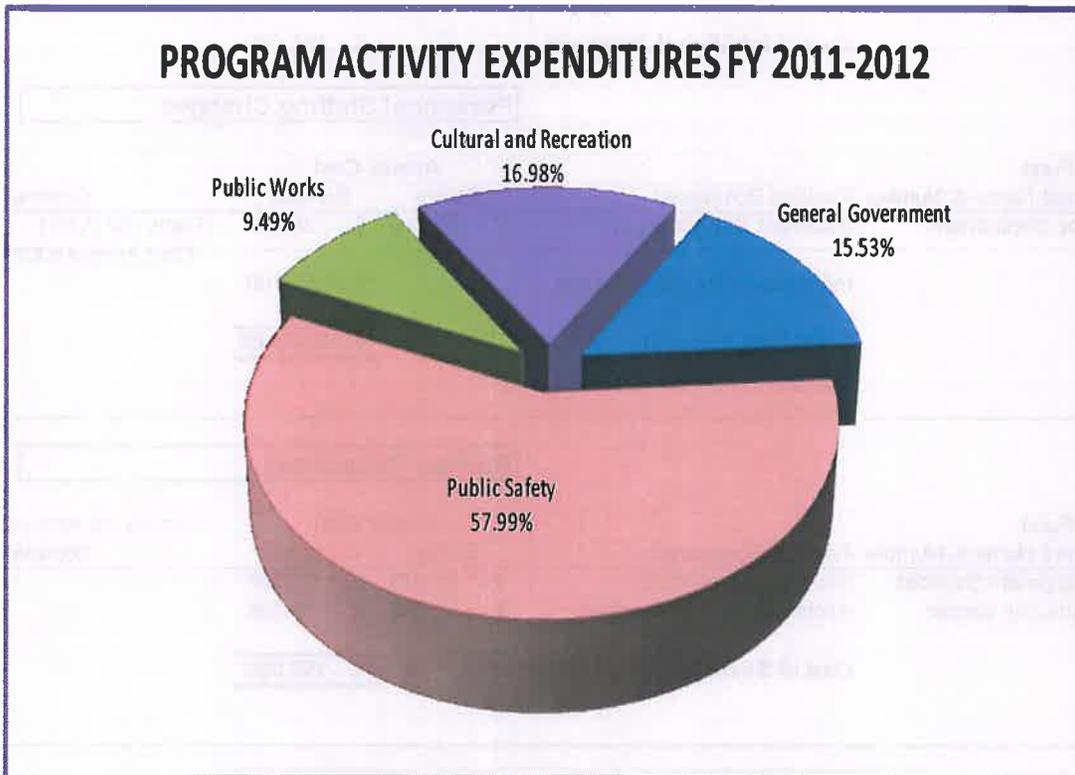
The FY 2012 General Fund expenditures will decrease by \$222,412 or 2.27%. It is necessary to predict expenditures with a high level of confidence while maintaining a quality service menu to taxpayers and customers alike. Expenditures of the General Fund include police and fire protection, parks and recreation, municipal court, permitting, and infrastructure maintenance.

The chart below shows where the money is spent. Public Safety which includes, Police, Fire, and Animal Control makes up the majority of the FY 2012 Approved Budget at approximately 58%.

FY 2011-2012 Budgeted Program Activity Expenditures

General Fund

GENERAL FUND <u>Department</u>	Department Budgets by Category						Department
	Personnel	Operations	Repair & Maint.	Contract Services	Capital Outlay	Other	<u>Total</u>
<i>General Government</i>	1,003,318	272,020	68,510	91,750	32,500	167,618	1,635,716
<i>Public Safety</i>	3,745,889	549,758	240,187	207,700	127,812	0	4,871,346
<i>Public Works</i>	613,131	242,475	127,566	35,876	322,523	0	1,341,571
<i>Cultural and Recreation</i>	1,096,827	377,942	174,370	56,300	27,451	0	1,732,890
Total	6,459,165	1,442,195	610,633	391,626	510,286	167,618	9,581,523



Additional items to note that impact the FY 2012 Budgeted Expenditures include, the addition of five new job positions, the elimination of two previously budgeted personnel positions, and the promotion of the Director of Public Safety to Assistant City Manager .

Those positions budgeted in FY 2012 include an I.T. Technician, two Patrol Officers, an Assistant Police Chief, and an additional Animal Control Officer. The two eliminated positions include the Chief Building Official and the Parks and Recreation Superintendent.

The position of Chief Building Official was eliminated due to the outsourcing of new construction plan review and inspection to Bureau Veritas who will review preliminary and final plans and do all related inspection work. All other permitting will remain within the City. The position of Parks and Recreation Superintendent was frozen indefinitely due to restructuring within the Parks and Recreation Departments.

Below is a table depicting the costs associated with the positions added and eliminated.

**Budgeted Personnel Additions, Changes & Deletions
2011-12 Budget**

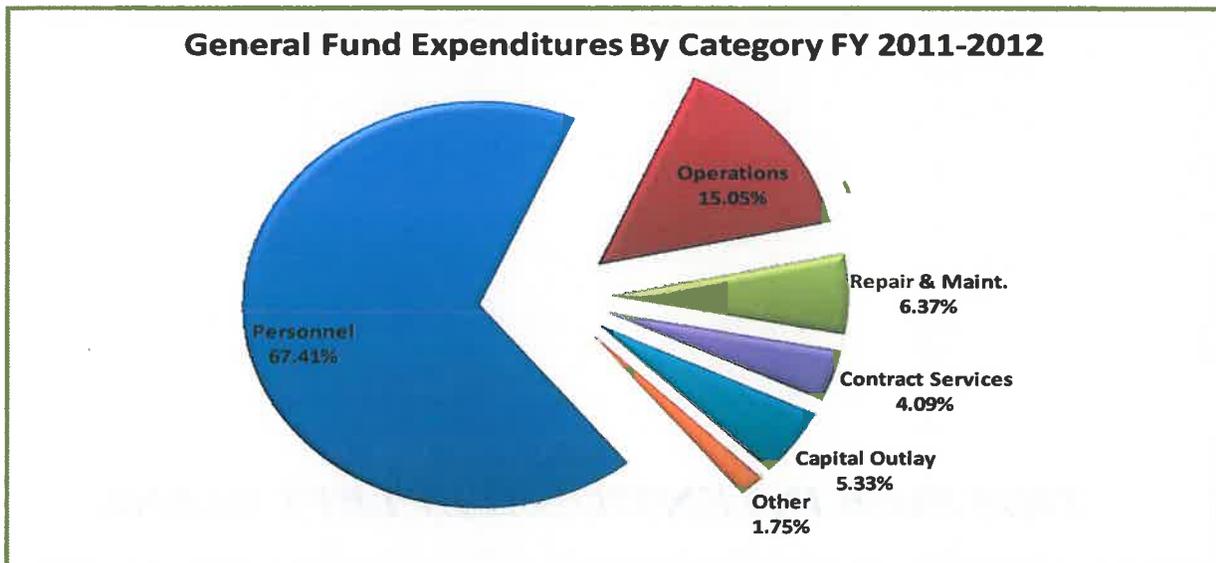
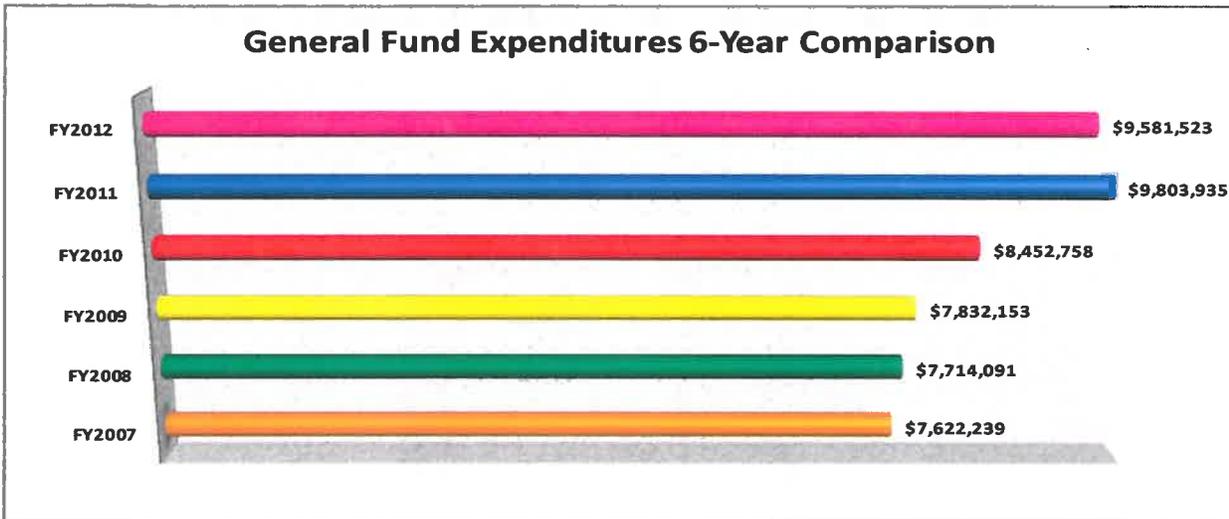
		Additional Budgeted Positions		
General Fund		Annual Cost		**Insurance Amt used is Average
Department Name & Number	Position Requested	Salary	Benefits **	Comments
07 I.T.	Technician	\$ 30,857	\$ 14,820	Starts 1/1/2012
10 Police Department	Assistant Police Chief	\$ 23,596	\$ 13,043	Starts 6/1/2012
10 Police Department	Patrol Officer	\$ 21,100	\$ 12,471	Starts 4/1/2012
10 Police Department	Patrol Officer	\$ 21,100	\$ 12,471	Starts 4/1/2012
15 Animal Control	Animal Control Officer	\$ 24,383	\$ 13,224	Starts 1/1/2012
Cost of Additional Positions		\$ 187,065		
		Personnel Staffing Changes		
General Fund		Annual Cost		
Department Name & Number	Position Requested	Salary	Benefits	Comments
10 Police Department	Assistant City Manager	\$ 105,000	\$ 38,862	Starts 10/1/2011 Cost Increase \$23,920
Increase in Personnel Cost		\$ 23,920.00		
Total Cost, Fund 01		<u>\$210,985.00</u>		
		Staffing Reductions		
General Fund		Annual Cost		**Insurance Amt used is Average
Department Name & Number	Position Requested	Salary	Benefits **	Comments
26 Development Services	Chief Building Official	\$ 55,973	\$ 27,528	
51 Community Center	Recreation Superintendent	\$ 52,848	\$ 19,736	
Cost of Savings of Staff Reductions		<u>\$ 156,085</u>		

NET COSTS TO CITY \$54,900.00

Below is a table comparing expenditures from FY 2004 to FY 2012, a 6-Year Table Comparison, and a FY 2012 chart by expenditure category. Note: The large increases in expenditures from FY 2010 to FY 2011 were mostly due to an increase in Contract Services and Capital Outlay. Contract Services costs included the compensation study, the new marketing program, and the UDO Study. Capital Outlay costs consisted of a Council approved \$603,000 on Street Improvement and Maintenance.

**FY 2007 Through FY2012
Expenditures By Category
General Fund**

	Expenditure Categories						Expenditures Total
	Personnel	Operations	Repair & Maint.	Contract Services	Capital Outlay	Other	
FY2007	\$ 4,920,093	1,197,582	578,325	264,322	322,732	339,185	\$ 7,622,239
FY2008	\$ 5,032,388	1,207,224	549,167	270,914	437,278	217,120	\$ 7,714,091
FY2009	\$ 5,484,902	1,262,020	487,592	247,749	189,753	160,137	\$ 7,832,153
FY2010	\$ 5,775,565	1,338,956	549,045	405,790	111,196	272,206	\$ 8,452,758
FY2011	\$ 6,166,196	1,448,448	628,136	561,858	830,981	168,316	\$ 9,803,935
FY2012	\$ 6,459,165	1,442,195	610,633	391,626	510,286	167,618	\$ 9,581,523





CITY OF PORTLAND

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**CITY OF PORTLAND
GENERAL FUND
DEPARTMENT DETAIL
&
PERFORMANCE MEASURES**

ADMINISTRATION

PROGRAM OBJECTIVES:

The Administration Department will successfully govern a city that provides the finest menu of municipal services and the highest quality of life in South Texas. This department works to improve the strategic planning process through greater citizen involvement, improve the dissemination of information to the public, continuously improve the menu of city services, minimize the cost of city services whenever possible, as well as, ensure accountability at every level of the organization.

Strategic Objectives:

Existing policies, rules, and regulations should be continuously reviewed to ensure present day relevance, fairness, and appropriateness.

Expenditures associated with the maintenance, repair, and rehabilitation of the infrastructure must increase.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Continue compensation and job classification study and implementation of findings.
2. Prepare for election administration through equipment procurement and required staffing.
3. Finalize engineering findings of impact study and implement agreed upon fee schedule.
4. Begin suggested repairs and maintenance resulting from facilities assessment study.
5. Begin Quarterly Strategic Planning Exercises.
6. Establish 2012-2013 Budget Priorities.
7. Continue policy development as well as effective communications with the City Council.
8. Implement approved Interlocal Agreement with the City of Corpus Christi for a Hazardous Waste Disposal Site.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Established 2011-2012 Budget Priorities
2. Engaged consulting group to do compensation and job classification study.
3. Engaged engineering consultant to perform impact study of economic development on resources.
4. Performed erosion study and shoreline stabilization at Indian Point Pier.
5. Initiated a city-wide facilities assessment study with consulting firm.
6. Researched and began implementation of Senate Bill 100 election administration
7. Demolished bird watch area of Indian Point Pier that suffered from severe erosion and posed a danger.

PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of Administrative FTEs	13.25	12.25	11.55
Department expenditures	\$828,942	\$909,128	\$1,086,100
Total Number of City FTEs	143.34	138.77	135.8
Outputs:			
Number of City Council Meetings	24	24	24
Population Served	19,200	19,000	18,336
Effectiveness Measures:			
Taxable assessed valuation	\$782,432,102	\$845,738,413	\$863,789,635
Taxable value per capita	\$40,752	\$44,513	\$47,109
Bond Rating	A	A+	A+
# of Construction Applications (Due to EDC)**	N/A	0	0
Efficiency Measures:			
Cost of City Government per Citizen	\$43	\$49	\$59
Department FTE as a % of General Fund FTE	9%	9%	8%

**New Performance Measure

STAFFING HISTORY

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 2011-12</u>
Administration			
City Manager	1	1	1
City Secretary	1	1	1
Custodian	2.5	2.5	2.5
Council Members	6	6	6
Mayor	1	1	1
Asst to City Manager	0	0	1
Video Technician	0.75	0.05	0.05
Total FTE'S	12.25	11.55	12.55

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 328,455	\$ 347,010	\$ 484,449
Operations and Utilities	220,030	260,018	247,610
Repair & Maintenance	37,182	50,795	54,650
Contract Services	51,255	234,250	91,750
Capital Outlay	-	25,711	27,500
Other	272,206	168,316	167,618
Total	\$ 909,128	\$ 1,086,100	\$ 1,073,577

FINANCE

PROGRAM OBJECTIVES:

The Finance Department works to protect the financial position of the city so it may ensure continued growth in the future. The Finance Department strives to perform all accounting, financial and resource management functions with a high degree of professionalism by applying the most current standards and principles of governmental accounting. The Finance Department provides human resource administration and purchasing services to other departments of the City.

Strategic Objectives:

Revenue projections must be minimized and cost estimates maximized to ensure budget integrity.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Maintain budgetary controls to ensure compliance with the annual budget as adopted by City Council.
2. Provide timely and accurate financial reporting to City Council, Department Heads, and citizens.
3. Provide financial reporting in conformity with generally accepted accounting principles (GAAP) that receives the Government Finance Officers Association (GFOA) Certificate of Achievement.
4. Continue to improve financial processes and implement relevant technology.
5. Implement Dashboard Software to improve transparency and performance measure techniques.
6. Promote a “customer-oriented” approach toward internal departments of the City.
7. Continue to decrease number of Negative Pay Incidents.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Received Budget Distinguished Budget Presentation Award for the Fiscal Year 2010 from the Government Finance Officers Association.
2. Received Certificate of Achievement for Excellence in Financial Reporting Award for Fiscal Year 2010 from the Government Finance Officers Association.
3. Engaged outside consultant to design and implement Dashboard/Benchmark Technology for financial and performance measure data.
4. Installed new Laserfiche data retention software for better record keeping.

PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	4	4	4
Department expenditures	\$291,447	\$320,740	\$337,860
Outputs:			
Number of AP Checks	2668	2852	3241
Number of Payroll Checks	1,359	1,151	1,323
Number of Payroll Direct Deposits	2,488	2,603	2,889
Prepare CAFR within 6 months of year-end	Yes	Yes	Yes
Prepare Budget Document within 90 days of adoption	Yes	Yes	Yes
Prepare Monthly Reports by the 15th of following month	Yes	Yes	Yes
Effectiveness Measures:			
GFOA's CAFR Award	Yes	Yes	Yes
GFOA's Budget Award	Yes	Yes	Yes
Financial Reports issued by the 22nd	100%	100%	100%
Efficiency Measures:			
Bank Statements reconciled by 15th	100%	100%	100%
% of Negative Pay Incidents	0.29163500%	0.28761732%	0.20126124%

STAFFING HISTORY

<u>Accounting</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
Finance Director	1	1	1
Sr. Accountant/Budget Coordinator	1	1	1
Accounting Assistant	1	1	1
Personnel Generalist	1	1	1
Total FTE's	4.00	4.00	4.00

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 285,094	\$ 302,684	\$ 306,658
Operations and Utilities	16,489	21,316	21,050
Repair & Maintenance	13,877	13,860	13,860
Contract Services	5,280	-	-
Capital Outlay	-	-	5,000
Total	\$ 320,740	\$ 337,860	\$ 346,568

INFORMATION TECHNOLOGY

PROGRAM OBJECTIVES:

The Information Technology Department strives to provide the City of Portland departments with timely and up to date technological equipment, software, training and assistance. The Information Technology Manager/Police Sergeant assists local and area law enforcement with computer crimes issues and investigations.

Strategic Objectives:

Expenditures associated with maintenance, repair and rehabilitation of the infrastructure must increase.

The delivery of business and development services should be streamlined as well as expedited.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Continue expansion of Information Technology Department with an additional full-time technician.
2. Prepare for the purchase of new police software by reading equipment and transferring information.
3. Purchase, install and train personnel in the use of new police software.
4. Install a City-wide integrated help desk and ticketing system.
5. Install a City-wide I.T. monitoring system.
6. Purchase and install Building Department-Development Services and Public Works Software.
7. Develop a Virtualization System for the server and infrastructure.
8. Develop Network and Desktop Virtualization.
9. Integration, configuration and deployment management information system.
10. Create an updated I.T. inventory and replacement system.
11. Upgrade security system in City Hall.
12. Continued participation in LEAP (Law Enforcement Alliance Project) and local area computer crimes investigation.
13. Continued maintenance, training, and technical support to all City departments.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 - 2011:

1. Conducted preliminary vendor search for police software.
2. Assisted communications division with implementation of 80 MHz radio system.
3. Installed a Public Computer System in the Library.
4. Expanded the computer system at the Senior Center.
5. Upgraded server hardware at the Community Center.
6. Installed fiber optics between City facilities.
7. Completed microwave network to all City facilities.
8. Installed new phone systems in Library and Public Works.
9. Completed the Video Surveillance Camera systems installation.
10. Built a Fire Alert system for the Fire Department.
11. IT Manager/Sgt. assisted in local computer crimes investigations.
12. IT Manager/Sgt. acted as department liaison with area law enforcement agencies to assist with computer crimes investigations.
13. IT Manager/Sgt served as Information Technology Committee Chairman for LEAP (Law Enforcement Alliance Project).
14. Provided continued maintenance, training and technical support to all City departments.

STAFFING HISTORY			
<u>Information Technology</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
I.T. Manager	1	1	1
I.T. Specialist	1	1	2
Total FTE's	2.00	2.00	3.00

BUDGET SUMMARY			
<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 129,848	\$ 163,306	\$ 212,211
Operations and Utilities	360	1,860	3,360
Repair & Maintenance	-	13	-
Contract Services	-	-	-
Capital Outlay	-	8,650	-
Total	\$ 130,208	\$ 173,829	\$ 215,571

POLICE

PROGRAM OBJECTIVES:

The Police Department provides comprehensive law enforcement services that ensure a high quality of life for the citizens of Portland. This department also uses the highest degree of professionalism in law enforcement to increase community awareness of crime prevention and control techniques. The police department works to hire, train, and retain competent law enforcement professionals.

Strategic Objectives:

Existing policies, rules and regulations should be continuously reviewed to ensure present day relevance, fairness, and appropriateness.

The delivery of business and development services should be streamlined as well as expedited.

Sensible "Green" policies, programs and projects should be promoted.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Prevent crime and prosecute those who commit crimes within the City.
2. Enhance crime prevention through the use of video surveillance system installed.
3. Be responsive to community and citizen concerns.
4. Increase coverage with two additional police officers.
5. Add new position of Assistant Police Chief as part of succession planning for the department.
6. Purchase new police software.
7. Finalization of policies and procedures manual.
8. Continue partnership with Civic Plus to develop and maintain new City website.
9. Complete final phases of Accident Reconstruction training.
10. Continue training, including taser training, of personnel to fulfill and surpass state mandates.
11. Continue participation in various committees and groups dedicated to safety and the improvement of government services.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Video Camera Surveillance system completed.
2. Received custodianship and management of the Crossing Guard Program from the School District.
3. Continuation of the School Resource Officer program in the Junior High and High School.
4. Preliminary research and vendor search for new police software.
5. Began comprehensive rewrite of the police policies and procedures.
6. Conducted “Click It or Ticket” campaign.
7. Implemented the new 800 MHz trunking site and radio program.
8. Initiated green methods via vendor utilization for confidential document destruction and recycling.
9. Established an Explorer Post to promote youth interest in law enforcement.
10. Worked in conjunction with the DEA to conduct a “Drug Take Back” Program at HEB Grocery Store.
11. Completed state mandated training and further training to benefit and enhance employees value to the City.
12. Achieved Exemplary rating by the state of Texas for police hiring and training records.
13. Initiated training for an Accident Reconstruction Specialist. Completed first two phases of training.
14. Recertification of K-9 Unit.
15. Began process of website reconstruction by partnering with Civic Plus.
16. Achieved Exemplary rating by the Texas Department of Public safety for communications recordkeeping.
17. Certified officer as Taser Training Instructor to ensure officers are adequately trained in taser use and safety.
18. Department representatives participated in LEAP and acted as meeting hub for statewide meetings.
19. Director of Public Safety was active in Council of Governments (COGS) Public Protection Committee and Planning and Training Subcommittees.
20. Director of Public Safety participated as member of the Del Mar College Law Enforcement Division Regional Advisory Board Committee.

CITY OF PORTLAND, TX

PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	32.25	32.25	32.25
Department expenditures	\$2,733,177	\$2,903,150	\$3,058,163
Outputs:			
Number of Calls for Service	19,925	19,130	20,094
Number of Citations Issued	3,912	3,152	3,138
Effectiveness Measures:			
Number of complaints against police	3	2	0
Efficiency Measures:			
Hours of In-Service Training	Not Available	1,557	1,278
Department expenditures per capita	\$142.35	\$156.33	\$166.78
Average response time**	5.31	5.35	6.05

**New Performance Measure

STAFFING HISTORY

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
Police			
Public Safety Director	1	1	1
Assistant Police Chief	0	0	1
Lieutenant	2	2	2
Patrol Sergeant	2	2	2
Patrol Corporal	3	3	3
CID Sergeant	1	1	1
CID Corporal	1	1	1
Police Officer	13	13	15
Division Coordinator	1	1	1
Records/Dispatch Supervisor	1	1	1
Dispatcher	6	6	6
Records Technician	1	1	1
Crossing Guards (12 part-time)	0	0	0.25
Data Entry Clerk	0.25	0.25	0.25
Total FTE's	32.25	32.25	35.5

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 2,151,805	\$ 2,253,834	\$ 2,409,273
Operations and Utilities	350,943	351,940	378,633
Repair & Maintenance	140,569	152,178	156,897
Contract Services	179,500	184,500	184,500
Capital Outlay	80,333	115,711	107,812
Total	\$ 2,903,150	\$ 3,058,163	\$ 3,237,115

FIRE

PROGRAM OBJECTIVES:

The Portland Fire Department's primary goal is providing a range of services to protect the lives and property of the citizens of Portland. Our objectives are to exceed customer expectations while providing professional emergency services, fire code enforcement and public education programs. Our operational strategy will inspire employees to perform at the highest levels, while supporting their performance through education, training and professional working environment.

Strategic Objectives:

The delivery of business and development services should be streamlined as well as expedited.

Sensible "Green" policies, programs and projects should be promoted.

Opportunities to secure public grants-in-aid, private contributions and sell surplus property should be fully exploited.

SERVICE INITIATIVES OF FISCAL YEAR 2011 – 2012:

1. Increase the span of training to better serve the community and visitors of the City of Portland.
2. Increase involvement of the Portland Fire Department with the community to better enhance public education and community health and safety.
3. Gather information that will better provide the Portland Fire Department with essential information that can both increase the performance and safety of firefighters in times of an emergency and possibly save citizens money on insurance costs.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. The following formal and recognized professional development courses were completed by fire department personnel:
 - A. Basic and Advanced Weapons of Mass Destruction Tactical Operations Course presented by National Center for Biomedical Research and Training attended by Command Staff.
 - B. Masimo Rad-57 Handheld Carbon Dioxide Oximeter course attended by all firefighters.
 - C. Emergency Responder Hazardous Materials Technician for CBRNE Incidents Course presented by U.S. Department of Homeland Security Center for Domestic Preparedness attended by Command Staff.
 - D. Online continuing education training has met or exceeded State and Local CE requirements for Firefighters, Emergency Medical Technicians (EMT's), Fire Investigator, Fire Inspector and Law Enforcement.
 - E. Communication course entitled "How to Communicate with Tact and Professionalism" presented by Career Track attended by Administrative Assistant.
 - F. Continuation of training and professional development of Administrative Assistant through the International Association of Administrative Professionals Coastal Bend Chapter.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011 (continued):

2. The following sources of grant funds and private contributions were successfully received:
 - A. \$155,000: grant awarded from the Texas Forestry Service for a Large Brush Truck.
 - B. \$125,084: 2010 Homeland Security Grant for Communications Equipment.
 - C. \$1,000: private contribution from Gregory Gin.
 - D. \$100: private contribution from Gregory Power Partners.
 - E. \$5,400: private contribution from ChatWork Civic Club for purchase of Bunker Gear.
3. Information technology has been enhanced by the purchase of an Electronic Hybrid Vehicle Response Guide which provides first responders with critical rescue information on hybrid vehicles to enable fast and safe extrication of accident victims.
4. “Green” administrative business practices have included:
 - A. Instituted a document scanning process which reduces generated copies and waste, and completely phased into an electronic storage system to track Purchase Orders and supporting documentation and correspondence.
 - B. Fully explored and utilized the interoffice communication capabilities of Emergency Reporting System program further reducing business generated waste by storing and tracking all training records, electronic memos, maintenance records, and reporting to the National Fire Incident Reporting System (NFIRS).
 - C. Recycling of ink/toner cartridges for printers.



PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	15.33	15.36	15.36
Department expenditures	\$1,321,205	\$1,268,004	\$1,296,244
Outputs:			
Number of Fire Responses	431	428	428
EMS Responses	988	944	950
Fire Inspections	871	1712	2025
Efficiency Measures:			
Department expenditures per capita	\$68.81	\$70.25	\$70.69
Average response time	3.96	4.32	4.34
Hours of In-Service Training**	Not Available	1590	16
**New Performance Measure			

STAFFING HISTORY

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
Fire			
Fire Chief	1	1	1
Asst. Chief/Fire Marshal	1	1	1
Admin. Assistant	1	1	1
Fire Captains	3	3	3
Fire Fighters	9.36	9.36	9.36
Total FIE's	15.36	15.36	15.36

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 1,061,304	\$ 1,057,745	\$ 1,130,168
Operations and Utilities	142,930	150,170	150,100
Repair & Maintenance	63,074	73,329	73,260
Contract Services			
Capital Outlay	696	15,000	20,000
Total	\$ 1,268,004	\$ 1,296,244	\$ 1,373,528

ANIMAL CONTROL

PROGRAM OBJECTIVES:

The Animal Control department serves to reduce the threats posed to the community by domestic and wild animals. They will minimize the incidence of stray animals, prosecute offenders, and monitor and control the threat of disease through the enforcement of state and local laws. This department shall provide courteous, ethical and timely service using accepted capture techniques, public education, and quarantining procedures.

Strategic Objectives:

The delivery of business and development services should be streamlined as well as expedited.

Opportunities to secure public grants-in-aid, private contributions and sell surplus property should be fully exploited.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Enforce animal control ordinances while providing humane treatment for animals.
2. Educate and work with the community to increase pet vaccinations.
3. Promote spaying and neutering of pets.
4. Increase enforcement with one additional officer.
5. Continue to maintain working relationships and agreements with local veterinarians and the San Patricio County Animal Control Division.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Worked with local citizens involved with feral cat colonies.
2. Continued license tag program with area veterinarians.
3. Promoted trap agreement program to catch stray and wild animals.
4. Achieved a satisfactory rating with no demerits from Texas Department of Health.
5. Maintained Agreement with San Patricio County to share our facility.

PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	1	1	1
Department expenditures	\$57,645	\$62,711	\$72,812
Outputs:			
Number of calls for service	831	916	1,112
Number of Animals Impounded	144	118	51
Number of Citations Issued	68	71	39
Efficiency Measures:			
Hours of In-service Training**	N/A	32	0
Department expenditures per capita	\$3.00	\$3.49	\$3.97

**New Performance Measure

STAFFING HISTORY

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<u>Animal Control</u>			
Animal Control Officer	1	1	2
Total FTE's	1.00	1.00	2.00

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 54,573	\$ 57,825	\$ 91,762
Operations and Utilities	4,883	6,437	4,600
Repair & Maintenance	3,255	8,550	8,550
Contract Services	-	-	-
Capital Outlay	-	-	-
Total	\$ 62,711	\$ 72,812	\$ 104,912

MUNICIPAL COURT

PROGRAM OBJECTIVES:

The Municipal Court serves to administer justice efficiently and effectively through court services. This department conducts business of the Court in such a manner that the defendants, complainants and citizens of Portland receive fair treatment, are given opportunity to have their side heard and considered, and have justice applied equitably. This department will apply the standards of conduct dictated by city ordinance, common law and the statutes of the state or federal government to all parties who come before the court.

Strategic Objectives:

The delivery of business and development services should be streamlined as well as expedited.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Develop and implement a plan to ensure consistent appearance of Police Officers at Municipal Court hearings.
2. Collaborate with the Police Department to facilitate a better system of communicating court dates and court scheduling.
3. Devise a plan to educate students and the general public on traffic safety; utilizing free and/or low cost supplies donated by TMCEC (Texas Municipal Court Education Center).
4. Continue staff training including training and testing for Deputy Court Clerk to achieve Level II Certification.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Utilized funds to purchase and update computer software and equipment including an additional cash register set-up for court to provide optimal customer service.
2. Provided cross-training to other departmental staff.
3. Provided training to court staff which enabled deputy court clerk to become a Level I Certified Court Clerk.

PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	3	3	3
Department expenditures	\$135,180	\$135,509	\$152,965
Revenue collected	\$267,469	\$146,626	\$192,611
Outputs:			
Number of Citations Recorded	3,894	2,743	2,978
Number of Cases Presented to Judge	1,092	734	877
Number of Voided Citations per Month	13	0	0
Number of Warrants Issued	281	314	274
Number of Failure To Appear (FTA)	1,485	1,312	1,105
Number of Cases Gone to FTA/DPS	989	500	566
Number of Cases Closed by Plea/Payment	4,190	2,566	2,855
Effectiveness Measures:			
Number of Citations per FTE	1,298	914	993
Efficiency Measures:			
Department expenditures per capita	\$7.04	\$7.66	\$10.50
Average Revenue per Citation	\$63.84	\$53.45	\$51.37

STAFFING HISTORY

	FY 09-10	FY 10-11	FY 11-12
Municipal Court			
Judge	1	1	1
Court Administrator	1	1	1
Court Clerk	1	1	1
Total FTE's	3.00	3.00	3.00

BUDGET SUMMARY

Expenditure Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 100,166	\$ 114,998	\$ 114,686
Operations and Utilities	11,152	13,287	16,425
Repair & Maintenance	1,402	1,480	1,480
Contract Services	<u>22,789</u>	<u>23,200</u>	<u>23,200</u>
Total	<u>\$ 135,509</u>	<u>\$ 152,965</u>	<u>\$ 155,791</u>

GENERAL SERVICES

PROGRAM OBJECTIVES:

The General Services department shall oversee the preservation of public thoroughfares, drainage, and the City’s fleet of vehicles with a high degree of professionalism. This department will provide services in a manner that is reliable, safe, economical, and environmentally positive. This department is also responsible for coordinating the timely payment of purchase orders used by the Streets Maintenance and Vehicle Maintenance departments.

Strategic Objectives:

Expenditures associated with maintenance, repair and rehabilitation of the infrastructure must increase.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Continue role overseeing street and vehicle maintenance.
2. Continue to implement and monitor our progress under Phase II of the Storm Water Management Plan.
3. Participate in Texas Department of Transportation’s Harbor Bridge scoping meetings.
4. Participate in the Metropolitan Planning Organization (MPO) Technical Advisory Committee.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Submitted articles to “The Breeze” on Stormwater Best Practices.
2. Participated in FEMA’s Wave Height Mapping Analysis for the revisions to the Flood Insurance Rate Maps.
3. Participated in Texas Department of Transportation’s Harbor Bridge Scoping meetings.

STAFFING HISTORY (Note: All 3 staff split or share time with Utility Administration)

<u>General Services</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
City Engineer/Public Works Director (50%)	0.0	-	0.5
Administrative Secretary (50%)	0.5	0.5	0.5
Utilities Superintendent (10%)	0.1	0.1	0.1
Total FTE's	0.6	0.6	1.1

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 29,660	\$ 55,294	\$ 90,847
Operations and Utilities	15,215	23,259	21,400
Repair & Maintenance	9,036	11,456	13,456
Contract Services	764		
Total	\$ 54,675	\$ 90,009	\$ 125,703

STREET MAINTENANCE

PROGRAM OBJECTIVES:

The Street Maintenance department will maintain the streets and drainage ways in peak operating conditions by reducing the incidence of broken sidewalks, potholes, and poor drainage through timely repair and maintenance. They will also perform preventative maintenance on streets and sidewalks in a timely manner.

Strategic Objectives:

Expenditures associated with maintenance, repair and rehabilitation of the infrastructure must increase.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Coordinate with Texas Department of Transportation to ensure that the Buddy Ganem reconstruction and Memorial Drive realignment are successful projects .
2. Protect the investment in the transportation system with timely preventative maintenance.
3. Continue the City's Good Housekeeping measureable goals under the Storm Water Management Plan.
4. Continue Phase 8 construction in a cost effective manner.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Began construction on "Major Street Maintenance Program—Phase 8", (\$4,424,000).
2. Continued investing in preventative maintenance to protect the city's infrastructure.
3. Purchased new VECTOR equipment to provide consistent operation in the mosquito repellent program.



PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	5.46	5.96	5.96
Department Expenditures	\$517,400	\$519,605	\$1,209,270
		Increase due to \$603,000 drawdown for Streets	
Miles of Streets - Paved	70	70	70
Outputs:			
Number of Work Orders Completed	541	1,223	888
Square Feet of Sidewalk Repaired	3,412	6,638	4,093
Number of Potholes Repaired	733	936	748
*Major Street Repair (hotmix-tons)(cu.yds)	N/A	118 tons	51.36 tons
Number of Signs for Parks & Police	16	28	0
Number of Signs for Library	0	14	0
Number of Steet Signs Replaced	347	317	118
*Number of Traffic Signs Replaced	N/A	130	90
*Vector Control Man Hours	N/A	1,131	232.25
Number of Man Hours Training Program	29	72	88
Number of Hours Assisting Other Depts.	256.5	464.25	673
*Storm Drains Man Hours	N/A	417.5	271.5
*Ditch Cleanup Man Hours	N/A	215	382.5
*Street Sweeper Man Hours	N/A	368.25	297.5
*School Zone Lights Man Hours	N/A	141	113
*Other Man Hours (Traffic Barricades, Debris Clean Up, etc.)	N/A	676.5	588.5
Effectiveness Measures:			
Number of work orders completed per FTE	90.77	305.00	148.99
Efficiency Measures:			
Department expenditures per capita	\$26.95	\$29.18	\$65.95

*New Performance Measure

STAFFING HISTORY

	FY 09-10	FY 10-11	FY 11-12
Street Maintenance			
Street Maintenance Supervisor	0.5	1	1
Maintenance Worker	4	4	4
Summer Laborer	0.96	0.96	0.96
Total FTE's	5.46	5.96	5.96

BUDGET SUMMARY

Expenditure Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 238,403	\$ 273,658	\$ 293,716
Operations and Utilities	184,388	201,424	180,025
Repair & Maintenance	96,814	94,475	93,800
Contract Services	-	-	-
Capital Outlay	-	639,713	300,000
Total	\$ 519,605	\$ 1,209,270	\$ 867,541

VEHICLE MAINTENANCE

PROGRAM OBJECTIVES:

The Vehicle Maintenance department will ensure maximum use of the City fleet through minimized downtime. This department will be responsible for keeping the heavy machinery, vehicles and small equipment in operating condition. This department will also coordinate and facilitate the preventative maintenance on all equipment and vehicles in a timely manner.

Strategic Objectives:

The delivery of business and development services should be streamlined as well as expedited.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Continue to maintain the City's vehicle and equipment inventory.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. New vehicle maintenance technician reorganized and streamlined procedures to provide quality maintenance for the City's fleet.

PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	1	1	1
Department expenditures	\$70,714	\$66,541	\$84,059
Outputs:			
Number of Completed Work Orders	225	687	293
Number of Preventative Maintenance Orders	76	196	63
Number of Repair Orders	114	408	97
*Number of Tires Replaced Work Orders	N/A	N/A	70
*Brake Jobs	N/A	N/A	14
*A/C Service	N/A	N/A	20
*State Inspections	N/A	N/A	11
*Oil Changes	N/A	N/A	23
*Tune-ups	N/A	N/A	6
*Batteries Charged	N/A	N/A	9
*Suspension	N/A	N/A	4
*Cooling	N/A	N/A	10
*Diesel Repairs	N/A	N/A	17
*Starting System	N/A	N/A	7
*Shop Cleanup	N/A	N/A	8
*Ice Machine Maintenance	N/A	N/A	0
*Efficiency Measures:			
Average Turn Around Time	1.50	3.50	3.50

***New Performance Measure**

STAFFING HISTORY			
	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<u>Vehicle Maintenance</u>	1	1	1
Vehicle Maintenance Worker	1	1	1
Total FTE's	1.00	1.00	1.00

BUDGET SUMMARY			
<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 55,713	\$ 59,472	\$ 52,827
Operations and Utilities	7,067	16,300	11,800
Repair & Maintenance	3,761	8,287	8,150
Contract Services	-	-	-
Capital Outlay	-	-	-
Total	\$ 66,541	\$ 84,059	\$ 72,777

BUILDING

PROGRAM OBJECTIVES:

The Building Department will work to coordinate civic growth while enforcing construction codes and zoning requirements. They shall consistently interpret, apply and enforce building and zoning laws, codes and City ordinances. This department will process requests in a timely manner for future development without reducing the effective enforcement of the City's development codes and ordinances.

Strategic Objectives:

Significant services delivered through private sector contracts or interlocal governmental agreements should be internally proposed or bid, competitively proposed or bid and annually reviewed or ensure outsourcing is the most appropriate means of delivery.

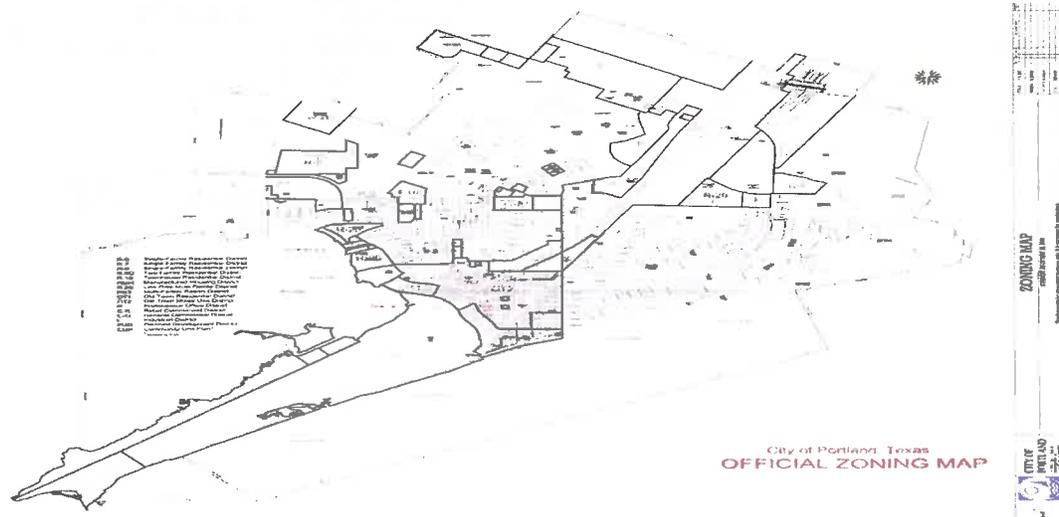
The delivery of business and development services should be streamlined as well as expedited.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Process building permit applications in a timely manner.
2. Perform inspections in a timely and courteous manner.
3. Maintain compliance with all applicable construction and zoning codes.
4. Develop electronic submission capabilities for plans and permits.
5. Conduct quarterly meetings with builders to foster a stronger working relationship.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Contracted with Bureau Veritas to provide plan review and inspection services on new construction.
2. Overhauled the permitting and plan review process to ensure a streamlined system for residents, contractors, and developers.
3. Eliminated Chief Building Official position as a result of outsourcing new construction services to Bureau Veritas consulting.



PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	4.7	4.7	4.7
Department Expenditures	\$344,194	\$393,643	\$362,251
Outputs:			
Number of Building Permits	56	46	52
Number of Other Permits	1,422	1,335	4,074
Valuation of Permits Issued	\$9,916,665	\$8,379,621	\$11,329,736
Revenue from Permits	\$58,959	\$48,929	\$67,881
Total Number of Inspections	2,731	1,819	1,996
Number of Houses Declared Uninhabitable	0	0	3
Effectiveness Measures:			
Average Inspections Per Day	10.92	9.33	10.24
Efficiency Measures:			
Department expenditures per capita	\$17.93	\$21.44	\$19.76

STAFFING HISTORY

	FY 09-10	FY 10-11	FY 11-12
Building			
Chief Building Official	1	1	0
Administrative Secretary	1	1	1
City Engineer/PW Director 70%(moved to General Svcs)	0.7	0.7	0
Project Inspector	1	1	1
Building Inspector	1	1	1
Total FTE's	4.7	4.7	3

BUDGET SUMMARY

Expenditure Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 316,839	\$ 302,055	\$ 175,741
Operations and Utilities	18,401	33,480	29,250
Repair & Maintenance	17,706	18,414	12,160
Contract Services	40,697	7,900	35,876
Capital Outlay	-	402	22,523
Total	\$ 393,643	\$ 362,251	\$ 275,550

PARK MAINTENANCE

PROGRAM OBJECTIVES:

The Park Maintenance division of the Parks and Recreation Department is responsible for the mowing and maintenance of City Facilities, City Parks, and Rights of Way in a safe condition for the residents of Portland.

Strategic Objectives:

Expenditures associated with the maintenance, repair and rehabilitation of the infrastructure must increase.

Opportunities to secure public grants-in-kind, private contributions and sell surplus property should be fully exploited.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Continue to explore funding opportunities such as grants and other sources for future park development.
2. Continue to provide ongoing maintenance and operation of the City of Portland parks and sports facilities to create safe and beautiful places for the citizens.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Increased maintenance coverage on Highway 181 right of ways.
2. Created parks maintenance position using HOT (Hotel/Motel Occupancy Tax) funds to focus on maintenance of tourist areas by the coastline.
3. Painted all playground equipment, created inventory list of future repairs at parks and athletic fields.
4. Received an award of 10,000 square feet of sod for City's soccer fields from the Corpus Christi Hooks Minor League Baseball Team.



Violet Andrews Park

PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	7.5	7	7
Department Expenditures	\$366,793	\$439,686	\$508,919
Outputs:			
Acres mowed - parks & city property	3,520	3,520	3,520
Miles mowed - R.O.W. Medians, Drainage	1,560	1,560	1,560
Mowing Cycles - Parks**	25	25	25
Mowing Cycles - R.O.W.**	24	24	24
**Combined figures			
Efficiency Measures:			
Department expenditures per capita	\$19.10	\$24.03	\$27.76
Miles mowed per FTE	677.33	725.72	725.71

STAFFING HISTORY

Park Maintenance	FY 09-10	FY 10-11	FY 11-12
Supervisor	1	1	1
Laborer/Maint. Worker	5.5	6	6
Summer Laborer	0.50	0.50	0.50
Total FTE's	7.00	7.50	7.50

BUDGET SUMMARY

Expenditure Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$279,168	\$ 329,730	\$ 327,139
Operations and Utilities	59,154	68,026	65,080
Repair & Maintenance	75,191	91,369	69,500
Contract Services	-	-	-
Capital Outlay	26,173	19,794	
Total	\$ 439,686	\$ 508,919	\$ 461,719

COMMUNITY CENTER

PROGRAM OBJECTIVES:

The Community Center division of the Parks and Recreation Department consists of rentals, a fitness facility, community classes, administration, and special events. Special events include Christmas in Portland, Kid Katch, Donuts with the Easter Bunny, Sweetheart Ball, Boo Bash, Parade of Lights, and dedication and ground breaking ceremonies. Classes include aerobics, twirling, CPR and First Aid, and various sports camps.

Strategic Objectives:

Expenditures associated with the maintenance, repair and rehabilitation of the infrastructure must increase.

Opportunities to secure public grants-in-kind, private contributions and sell surplus property should be fully exploited.

The waiver of recreation facility user fees should be minimized to the extent possible and prohibited in the case of all fundraisers.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Increase overall participation in recreation programs.
2. Increase memberships to the community center.
3. Provide a safe and enjoyable environment for the community.
4. Explore new programs or expansion of existing programs to increase and diversify revenue sources.
5. Minimize waiver of recreation facility user fees to the extent possible and prohibit in the case of fund raisers.
6. Continue to explore funding opportunities such as partnerships, grants and other sources for future Community Center Programs.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Purchased new treadmill to increase number of machines in cardio room to meet customer demand.
2. Solicited bids for group fitness classes to increase program opportunities at the Community Center.
3. Performed a variety of repairs and improvements to the facility.
4. Educated public on rental policies and worked to decrease fee waived rentals.



PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	8.88	9.23	8.9
Department Expenditures	\$473,064	\$562,592	\$635,609
Department Revenues (Community)	\$123,190	\$116,685	\$130,197
Department Revenues (Rental)	\$62,019	\$68,962	\$74,327
Outputs:			
Number of Special Events	11	10	7
Number of Programs Offered	57	85	61
Number of Room Rentals	1,476	914	1,049
Effectiveness Measures:			
Number of Participants	90,183	88,588	106,847
Number of Memberships Sold	1,528	1,726	1,172
Rental Revenue per Number of Rentals	\$42.02	\$87.00	\$70.86
**Number of Fee Waived Rentals	N/A	138	182
Efficiency Measures:			
Department expenditures per capita	\$24.64	\$30.06	\$34.66
Cost per Day of Operation	\$1,314	\$1,587	\$1,751
Revenue per number of programs	\$2,161	\$1,373	\$2,134

*New Performance Measure

STAFFING HISTORY

Community Center	FY 09-10	FY 10-11	FY 11-12
Parks & Rec. Director	1	1	1
Recreation Superintendent	1	1	0
Reservations Manager	0	1	1
Recreation Leader	1	0	0
Building Maintenance Supervisor	1	1	1
Counter Attendants	3.50	2.43	3.15
Custodians	1.4	1.4	1.4
Attendant/Gym Monitors	0.33	1.07	1.07
Total FTE's	9.23	8.90	8.62

BUDGET SUMMARY

Expenditure Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 302,995	\$ 349,073	\$ 272,319
Operations and Utilities	114,804	118,194	117,749
Repair & Maintenance	50,864	72,020	72,660
Contract Services	93,929	90,322	43,200
Capital Outlay		6,000	20,000
Total	\$ 562,592	\$ 635,609	\$ 525,928

KIDZ KLUB/KIDZ KAMP

PROGRAM OBJECTIVES:

The Youth Programs division of the Parks and Recreation Department is responsible for offering quality recreational afterschool and summer programming to school age children in cooperation with Gregory-Portland I.S.D. Both programs are licensed by the Texas Department of Protective and Regulatory Services.

Strategic Objectives:

The delivery of business and development services should be streamlined as well as expedited.

The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Increase program offerings for Kidz Klub/Kidz Kamp.
2. Provide safe and recreational environment.
3. Increase program attendance.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Summer enrollment has increased.
2. The day trip to Schlitterbahn water park had high attendance.
3. The Father-Daughter Sweetheart Ball was a revenue generator.
4. An outing to Funtrackers theme park drew a large attendance of 87 children.



PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	7.52	7.54	7.54
Department Expenditures	\$181,822	\$192,935	\$234,616
Outputs:			
Number of Activities In Afterschool Program	115	116	114
Number of Activities in Summer Program	69	55	72
Effectiveness Measures:			
Number of Participants (Afterschool)	7,251	8,331	8,041
Number of Participants (Summer)	930	995	1,086
Efficiency Measures:			
Department expenditures per capita	\$9.47	\$14.03	\$12.80

STAFFING HISTORY

<u>Kids Klub/Kids Kamp</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
Supervisor	0.75	0.0	0.0
Youth Programs Coordinator	1.0	1.0	1.0
Site Supervisors	2.23	2.67	2.67
Leaders	3.54	3.87	3.88
Total FTE's	7.52	7.54	7.55

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 159,834	\$ 196,330	\$ 194,535
Operations and Utilities	30,046	31,836	33,384
Repair & Maintenance	994	850	800
Contract Services	2,061	5,600	5,600
Total	\$ 192,935	\$ 234,616	\$ 234,319

SENIOR CENTER**PROGRAM OBJECTIVES:**

The Senior Program division of the Parks and Recreation Department is responsible for offering daily and special event programming for citizens over the age of 60 years at the Senior Center as well as the Community Center.

Strategic Objectives:

The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Continue to offer popular events.
2. Increase number of special events.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Increased participation in special events.
2. Noon Year's Eve event was the recipient of the Lone Star Programming Award by Texas Recreation and Park Society.
3. Senior Services Advisory Board began offering free presentations to senior citizens.



PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	1.25	1.25	1.25
Department Expenditures	\$59,981	\$61,123	\$63,613
Outputs:			
Number of Lunches Served	9,641	12,241	12,568
Number of Speical Events or Programs	100	105	104
Silver Sneaker Memberships	1251	1,200	Not Available
Effectiveness Measures:			
Number of Participants in Programs	20,216	20,476	19,688
Number of Silver Sneaker Participants	2,635	2,585	Not Available
Efficiency Measures:			
Department expenditures per capita	\$3.12	\$3.66	\$3.47

STAFFING HISTORY

	FY 09-10	FY 10-11	FY 11-12
Senior Center			
Senior Programs Coordinator	0.75	0.75	0.75
Programs Assistant	0.5	0.5	0.5
Total FTE's	1.25	1.25	1.25

BUDGET SUMMARY

Expenditure Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 34,835	\$ 35,203	\$ 34,973
Operations and Utilities	18,533	19,510	22,450
Repair & Maintenance	3,761	8,900	7,000
Capital Outlay	3,994		6,000
Total	\$ 61,123	\$ 63,613	\$ 70,423

SKATE PARK

PROGRAM OBJECTIVES:

The Skate Park division of the Parks and Recreation Department is responsible for tracking expenditures and revenues, daily usage and special events.

Strategic Objectives:

The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Provide safe skate environment for the community.
2. Explore ways to increase membership or usage.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Explored ways to increase usage either through special events or membership specials.
2. Implemented an evening Roamer Position to increase safety as well as ensure park attendees have paid.



PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	0	0	0
Department Expenditures	\$2,200	\$1,008	\$3,774
Effectiveness Measures:			
Number of Residents	1,965	1,028	1,357
Number of Non-Residents	631	251	108
Number of Memberships Sold	34	16	36

STAFFING HISTORY

N/A

BUDGET SUMMARY			
<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Operations and Utilities	\$ -	\$ 774	\$ 674
Repair & Maintenance	<u>1,008</u>	<u>3,000</u>	<u>3,000</u>
Total	<u>\$ 1,008</u>	<u>\$ 3,774</u>	<u>\$ 3,674</u>

LIBRARY

PROGRAM OBJECTIVES:

The City of Portland Public Library will provide resources, information and services on equal terms to individuals of all ages. The Library also serves as a community center for reliable information and technology; providing the public with the opportunity to educate and improve themselves.

Strategic Objectives:

Opportunities to secure public grants-in-kind, private contributions and sell surplus property should be fully exploited.

The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development.

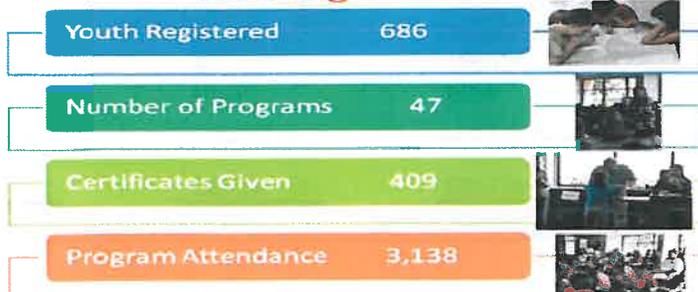
SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Continue to develop program and marketing strategies.
2. Explore additional funding avenues such as grants and community partnerships to continue providing quality library services.
3. Develop Library Strategic Plan.
4. Continue Community Outreach Program.
5. Successfully implement the Texas State Library Cooperation Grant.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Received Loan Star, Texas State Library Cooperation Grant, Texas Commission on the Arts Grant, Escue Grant, and Young Adult Roundtable Stipend.
2. Started Adult Computer Classes.
3. Reviewed and revised meeting room requirements, policies and fees.
4. Initiated three new weekly children’s programs.
5. Successfully completed an enhanced Summer Reading Program.
6. Increased Programming attendance by 163%

Summer Reading Club Success!



Mr. Puppet Show at the Library

PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	6	6	6
Department Expenditures	\$399,509	\$411,500	\$433,842
Outputs:			
Number of Items Circulated	111,422	120,710	114,847
Number of Library Programs	12	151	486
Items Added to Circulation**	4,695	5,854	4,097
Effectiveness Measures:			
Number of Program Attendees	6,450	6,916	10,312
Number of Visitors	73,891	61,063	66,501
Computer Usage Including Searches	28,198	19,888	18,586
New Patrons**	1,470	1,314	1,052
Number of grants/partnerships received**	N/A	1	3
Outreach Program Attendance**	5,850	4,243	7,857
Efficiency Measures:			
Department expenditures per capita	\$20.81	\$22.27	\$23.66
% Increase in Circulation	12.44%	8.34%	-4.86%
	Circulation decreased due to online services and the new e-readers.		

**New Performance Measure

STAFFING HISTORY

<u>Library</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
Library Director	1	1	1
Librarians	3	3	3
Part-time Library Clerks	2	2	2.06
Total FTE's	6	6	6.06

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 246,873	\$ 267,979	\$ 267,861
Operations and Utilities	144,561	130,617	138,605
Repair & Maintenance	10,551	19,160	21,410
Contract Services	9,515	16,086	7,500
Capital Outlay	-	-	1,451
Total	\$ 411,500	\$ 433,842	\$ 436,827



**CITY OF PORTLAND
ENTERPRISE FUNDS**

**WATER AND WASTEWATER
FUND**

&

DRAINAGE FUND



CITY OF PORTLAND

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ENTERPRISE FUNDS

Enterprise Funds are used to account for operations financed and operated in a manner similar to private business enterprises. The intent of the governing body is that costs (including depreciation) or providing goods or services to the general public on a continuing basis be financed or recovered primarily through the user charges.

The City has two Enterprise Funds and they are the Water and Wastewater Fund and the Drainage Fund.

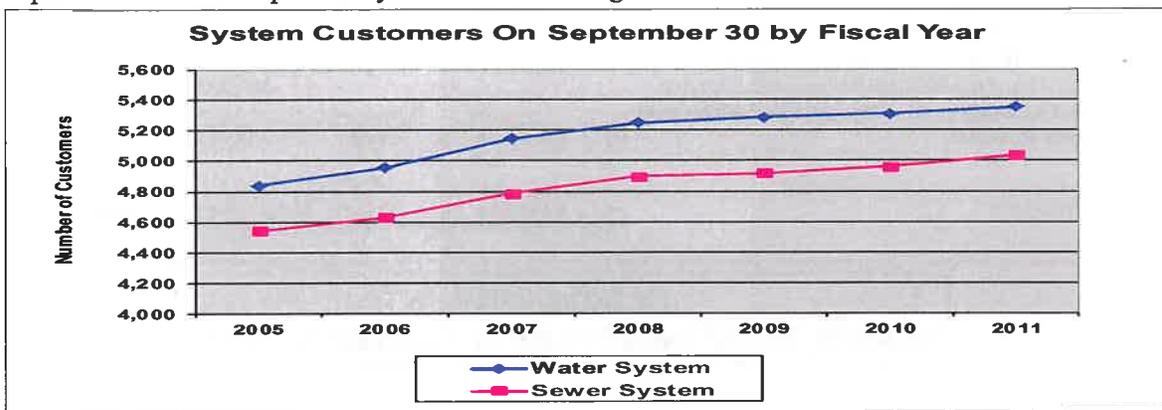
WATER AND WASTEWATER FUND

The Water and Wastewater Fund accounts for all the revenue earned and the expenses incurred in the process of providing water and wastewater services for the City of Portland. Water service fees and sewer service fees are charged to customers of the system each month.

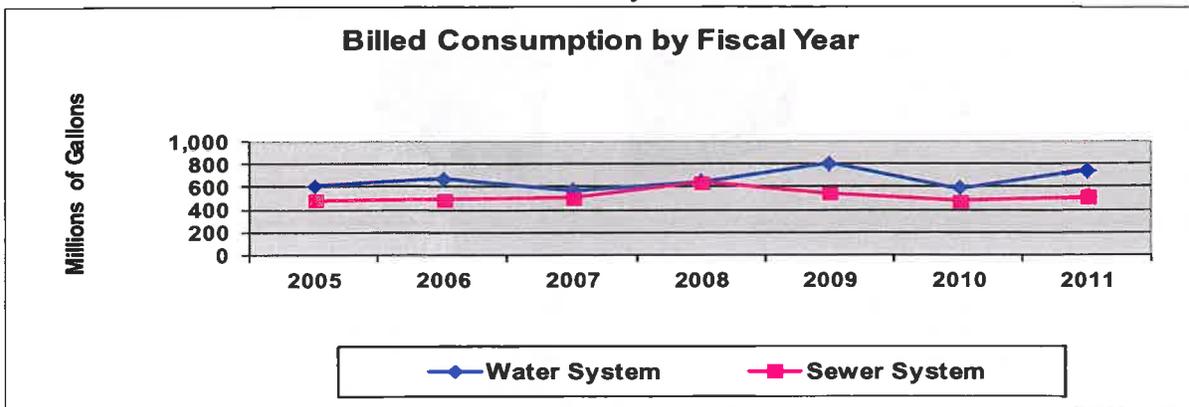
The fund is divided departmentally into Utility Administration, Utility Billing, Distribution, Collection, and the Wastewater Treatment Plant.

The primary revenue sources for this fund are the sale of water and charges for sewer water treatment. The base water and sewer rates for FY 2012 are \$13.50 and \$26.59, respectively, for residential. Commercial rates are based on meter size and range from \$15.90 for water and \$32.22 for sewer for a 0.625” meter up to \$246.27 water and \$547.03 sewer for a 6.0” meter.

The number of customers for both water and sewer went up slightly as the graph below depicts. The consumption volume went up for the year due to the drought.



Number of Utility Customers



Consumption in Millions of Gallons

CITY OF PORTLAND
FY 2011-2012
WATER/WASTEWATER FUND

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
REVENUES:					
43009000 WATER SALES	\$ 2,519,686	\$ 3,219,622	\$ 2,755,082	\$ 3,075,000	\$ 2,750,000
43009011 SPECIAL WATER SALES	107	-	-	-	-
43009020 WATER CONNECTION CHARGES	43,974	19,568	5,151	14,000	10,000
43009035 WATER RECONNECTION CHARGE	13,495	10,240	14,308	16,000	12,000
43009050 WATERLINE BACTERIA TESTING	-	-	150	-	-
Water Service Charges	\$ 2,577,262	\$ 3,249,430	\$ 2,774,691	\$ 3,105,000	\$ 2,772,000
43209000 SEWER SERVICE CHARGES	\$ 1,798,157	\$ 2,035,179	\$ 2,549,447	\$ 2,510,000	\$ 2,600,000
43209030 SEWER CONNECTION CHARGES	29,425	9,450	3,150	8,000	8,000
43409050 SLUDGE HAULING	302	-	-	-	-
Sewer Service Charges	\$ 1,827,884	\$ 2,044,629	\$ 2,552,597	\$ 2,518,000	\$ 2,608,000
40209050 MISCELLANEOUS REIMBURSEMENT	\$ 240	\$ 7,475	\$ -	\$ 6,063	\$ -
40209051 INSURANCE PROCEEDS/REFUNDS	-	7,909	4,856	5,664	-
43009091 PUBLIC REIMB - WTR UTIL MTRLS	-	-	655	-	-
41409550 FEMA REIMBURSEMENTS	-	11,591	-	-	-
49906000 SUBDIVISION CONTRIBUTIONS	1,001,997	289,698	-	-	-
49909090 MISCELLANEOUS	12,606	13,127	13,763	12,000	12,000
49909100 INTEREST ON INVESTMENTS	2,205	11,976	17,844	7,500	10,000
49909101 INTEREST ON SAVINGS	-	-	-	-	-
49909102 INTEREST-TEXPOOL	30,962	8,075	2,878	1,700	2,000
49909135 INTEREST EARNINGS-BROKERAGE	-	-	-	1,000	1,000
49909500 SALE OF DEP. SYSTEM ASSETS	1,305	-	1,469	41,091	-
49909940 EQUITY TRANSFER-REVENUE CONST.	-	-	309,592	-	-
49909965 DRAW DOWN OF RETAINED EARNINGS	-	-	-	-	175,000
Other Revenue	\$ 1,049,315	\$ 349,851	\$ 351,057	\$ 75,018	\$ 200,000
TOTAL REVENUES	\$ 5,454,461	\$ 5,643,910	\$ 5,678,345	\$ 5,698,018	\$ 5,580,000

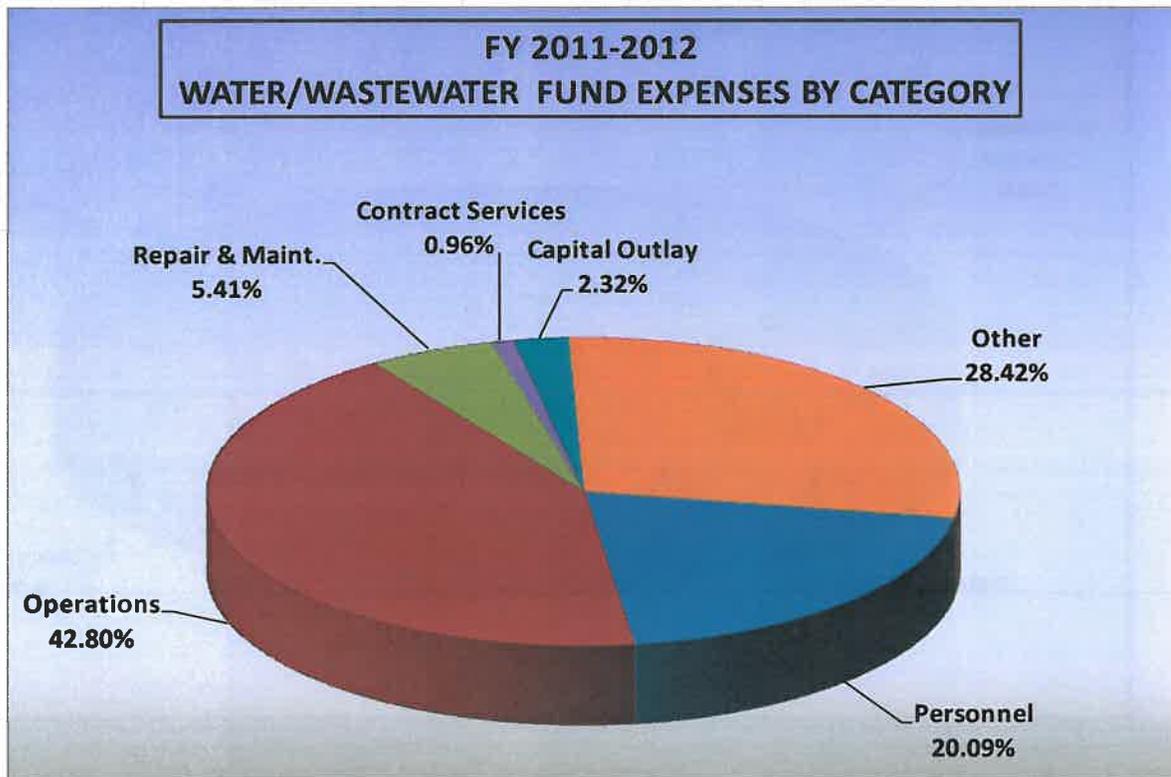
**FY 2011-2012
WATER/WASTEWATER REVENUES BY SOURCE**



Classification of Revenue	Adopted Budget FY 2011-12	%
Water Service Charges	\$ 2,772,000	49.68%
Sewer Service Charges	2,608,000	46.74%
Other Revenue	200,000	3.58%
Total Water/Wastewater Revenues	\$ 5,580,000	100.00%

FY 2011-2012 Budgeted Expenses By Category
Water/Wastewater Enterprise Fund

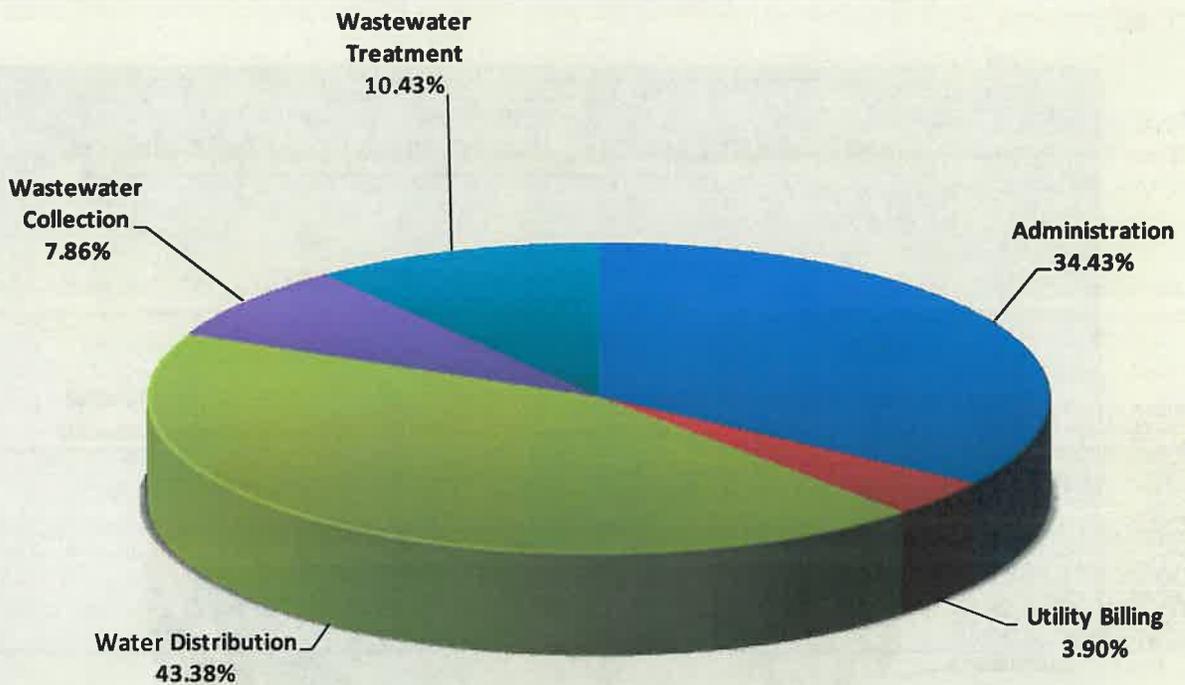
<u>Department</u>	<u>Department Budgets by Category</u>						<u>Department Total</u>
	<u>Personnel</u>	<u>Operations</u>	<u>Repair & Maint.</u>	<u>Contract Services</u>	<u>Capital Outlay</u>	<u>Other</u>	
Administration	\$ 232,022	\$ 48,270	\$ 34,699	\$ 9,100	\$ 11,320	\$ 1,585,090	\$ 1,920,501
Utility Billing	165,894	14,885	8,160	28,400	-	-	217,339
Water Distribution	273,915	2,004,825	114,500	8,500	18,000	-	2,419,740
Wastewater Collection	216,313	54,175	63,300	4,500	100,000	-	438,288
Waste Treatment	232,148	265,250	81,200	3,120	-	-	581,718
Category Total	\$ 1,120,292	\$ 2,387,405	\$ 301,859	\$ 53,620	\$ 129,320	\$ 1,585,090	\$ 5,577,586



<u>Classification of Expenses</u>	<u>Adopted Budget</u>	
	<u>FY 2011-12</u>	<u>%</u>
Personnel	\$ 1,120,292	20.09%
Operations	2,387,405	42.80%
Repair & Maint.	301,859	5.41%
Contract Srvc	53,620	0.96%
Capital Outlay	129,320	2.32%
Other	1,585,090	28.42%
Total Water/Wastewater Fund Expenses	\$ 5,577,586	100.00%

FY 2011-2012 Budgeted Expenses by Department
Water/Wastewater Enterprise Fund

**FY 2011-2012 WATER/WASTEWATER FUND EXPENSES
 BY DEPARTMENT**



Classification of Expenses	Adopted Budget	
	FY 2011-12	%
Administration	\$ 1,920,501	34.43%
Utility Billing	217,339	3.90%
Water Distribution	2,419,740	43.38%
Wastewater Collection	438,288	7.86%
Wastewater Treatment	581,718	10.43%
Water/Wastewater Fund	\$ 5,577,586	100.00%

UTILITY ADMINISTRATION

PROGRAM OBJECTIVES:

The Utility Administration department shall oversee the distribution of water and the collection of wastewater. The department also oversees the treatment of wastewater to meet the needs of citizens and businesses in addition to meeting State and Federal requirements. This department will provide services in a manner that is reliable, safe, economical, and environmentally positive. This department is also responsible for coordinating the timely payment of purchase orders used by the Distribution, Collection and Wastewater Departments.

Strategic Objectives:

The delivery of business and development services should be streamlined as well as expedited.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Ensure the efficient and timely delivery of billing information to the purchasing department for prompt and accurate vendor payments.
2. Management and oversight of general operations of utility.
3. Respond to customer requests and issues quickly and fairly.

PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	1.7	1.7	1.7
Department Expenses	\$787,286	\$8,018,897	\$1,701,056
Outputs:			
Number of Service Requests	745	355	1,250
Number of Purchase Orders Issued	941	1,016	600
Number of Hours Training	40	24	24
Efficiency Measures:			
Department expenses per capita	\$41.00	\$424.06	\$92.77

STAFFING HISTORY

	FY 09-10	FY 10-11	FY 11-12
Utility Administration			
City Engineer/Public Works Director (50%)	0	0	0.5
City Engineer/PW Director (30%)	0.3	0.3	0
Utilities Superintendent (90%)	0.9	0.9	0.9
Administrative Secretary (50%)	0.5	0.5	0.5
Total FTE's	1.7	1.7	1.9

BUDGET SUMMARY

Expense Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 184,266	\$ 189,240	\$ 232,022
Operations and Utilities	26,661	43,643	48,270
Repair & Maintenance	25,232	32,349	34,699
Contract Services	1,771	16,226	9,100
Capital Outlay	10,899	63,212	11,320
Other	7,770,068	1,356,386	1,585,090
Total	\$ 8,018,897	\$ 1,701,056	\$ 1,920,501

UTILITY BILLING DEPARTMENT

PROGRAM OBJECTIVES:

The Utility Billing Department will provide accurate and timely customer service to all water, sewer and sanitation customers. This department shall do this through prompt, courteous contacts on the phone, in person, through mail, or the internet. The Utility Billing Department will provide quality service through positive and helpful interaction with citizens, while maintaining a professional credit and billing system that meets or exceeds the needs of our customers and the City.

Strategic Objectives:

The delivery of business and development services should be streamlined as well as expedited.

Utility rates should be designed to finance truly segregated (water and sanitary sewer service) day to day costs, debt service, unforeseen capital repairs and if possible, recurring capital maintenance.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Ensure that all bills are compiled accurately and delivered in a timely manner.
2. Continue superior customer service.
3. Research additional ways to stream-line payment receipt and processing.
4. Promote and encourage use of online payment system.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. All billings were completed correctly and on time.
2. Utility Billing Clerks have received training in other departments to ensure good customer service.
3. Improved and streamlined money handling procedures
4. Continued to educate the public on the benefits of using the online payment system.



PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	3.06	3.06	3.06
Department Expenses	\$187,793	\$200,472	\$232,181
Outputs:			
Number of Bills Processed	63,347	63,399	64,391
Number of Payments Processed	56,213	54,862	54,245
Number of Electronic Bank Drafts	5,853	6,423	6,959
Number of Penalties Applied	10,327	10,710	10,539
Effectiveness Measures:			
Bills out within designated schedule	100%	100%	100%
Number of Insite Online Payments**	480	969	1,879
Number of Imported Payments	N/A	N/A	N/A
Efficiency Measures:			
Department expenses per capita	\$9.78	\$10.79	\$12.66
Cost per Bill	\$2.96	\$3.23	\$3.61

**New performance measure

STAFFING HISTORY

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
Utility Billing			
Utility Billing Director	1	1	1
Utility Billing Clerks	2	2	2
Part-time Receptionist	0.06	0.06	0.06
Total FTE's	3.06	3.06	3.06

BUDGET SUMMARY

<u>Expenses Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 159,586	\$ 170,060	\$ 165,894
Operations and Utilities	11,873	14,980	14,885
Repair & Maintenance	7,757	5,241	8,160
Contract Services	21,256	25,900	28,400
Capital Outlay		16,000	
Total	\$ 200,472	\$ 232,181	\$ 217,339

WATER DISTRIBUTION

PROGRAM OBJECTIVES:

The Water Distribution Department will provide excellent service to the residents and the businesses of Portland, insuring the safe and effective delivery of water.

Strategic Objectives:

Expenditures associated with the maintenance, repair and rehabilitation of the infrastructure must increase.

The delivery of business and development services should be streamlined as well as expedited.

Utility rates should be designed to finance truly segregated (water and sanitary sewer service) day to day costs, debt service, unforeseen capital repairs and if possible, recurring capital maintenance.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Finance and Design Utility Line Mains Replacement Program - Phase I (Water Mains-50%) — \$2,117,156.
2. Develop and implement City of Portland Improvement Plan (\$25,000).
3. Promote the training and licensing of all employees.
4. Continuously promote safety in the workplace.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Installed 325Kw Generator at Wildcat Booster Station.
2. Replaced 800 Linear Feet of cast pipe with C900 PVC between Austin Avenue & Denver Streets.
3. Repaired 335 main water breaks.
4. Completed rehabilitation of both elevated and 2 ground storage tanks.
5. Completed the installation of chlorine/ammonia injection system at both booster stations.
6. Operated and maintained the City of Portland Distribution System effectively and efficiently and met Texas Environmental Quality Control (TCEQ) standards.



PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	5	5	5
Department Expenses	\$2,687,870	\$2,124,711	\$2,760,583
Outputs:			
Number of Meters Read	43,166	65,327	66,323
Number of Meter Replacements	170	351	269
Number of Fire Hydrants Repaired	8	16	18
Number of Main Leaks Repaired	164	201	335
*Number of meter leaks - customer	N/A	199	210
Number of After Hour Responses	319	117	259
Number of Hours Training	318	80	68
Number of Hours Assisting Depts.	113	84	448.75
Number of Work Orders Completed	1,395	4,311	4,280
Number of Man Hours Reading	1,261	2,512	3,051
Millions of Gallons Pumped	872.7	641.631	740.979
Millions of Gallons Flushed	181,150	215,000	258,600
*New Meters Installed (New Service)	N/A	43	24
*Non-payment Disconnects	N/A	649	254
*Reconnect/Disconnect Man Hours	N/A	1777.25	114
Efficiency Measures:			
Department expenses per capita	\$139.99	\$114.50	\$150.56
Meters Read per Hour	34.23	26.00	21.09

*New Performance Measure

STAFFING HISTORY

Water Distribution	FY 09-10	FY 10-11	FY 11-12
Dist/Coll Maint. Supervisor	1	1	1
Dist/Coll Maint. Crew leader	1	1	1
Meter Reader	3	3	3
Total FTE's	5	5	5

BUDGET SUMMARY

Expense Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 246,782	\$ 274,393	\$ 273,915
Operations and Utilities	1,739,190	2,181,490	2,004,825
Repair & Maintenance	126,749	120,200	114,500
Contract Services	11,990	8,500	8,500
Capital Outlay		176,000	18,000
Total	\$ 2,124,711	\$ 2,760,583	\$ 2,419,740

WASTEWATER COLLECTION

PROGRAM OBJECTIVES:

The Wastewater Collection Department will maintain the City's sewer systems to provide excellent service to the residents and businesses of Portland. In doing so, all applicable regulations from the Texas Commission on Environmental Quality (TCEQ) and the Environmental Protection Agency (EPA) will be followed.

Strategic Objectives:

Expenditures associated with the maintenance, repair and rehabilitation of the infrastructure must increase.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Develop and implement City of Portland Improvement Plan - (Sanitary Sewer Main –50%) — \$1,606,266.
2. Complete Memorial Parkway Sanitary Sewer Force Main Construction Project (\$458,940).
3. Expand SCADA Coverage to all Sanitary Lift Stations (\$100,000).
4. Continuously promote safety in the workplace.
5. Promote the training and licensing of all employees.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Installed on-site generator at Nicklas Lift Station.
2. Installed on-site diesel engine trash pump at Nicklas Lift Station.
3. Acquired two generators on trailers for use at other Lift Stations; 30Kw and 60Kw.
4. Completed Olde Town Sanitary Sewer Manhole and Line Rehabilitation Project (\$426,608).
5. Began construction and installation of Memorial Parkway Sanitary Sewer Force Main Construction Project (\$332,365).
6. Completed design, bid and began construction on Olde Town Sanitary Sewer Lift Station Project (\$1,193,200).
7. Operated and maintained City of Portland Collection System effectively and efficiently and met TCEQ requirements.



PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	4	4	4
Department Expenses	\$281,830	\$289,406	\$428,550
Outputs:			
Number of Work Orders Completed	177	201	186
Number of Sewer Stops Cleared	182	194	146
Sewer Line Cleaned (in feet)	9,400	7,370	8,100
*Sewer Laterals Replaced/Repaired	N/A	30	33
Number of After Hour Responses	23	20	74
Number of Gallons Water Used	29,000	38,850	17,650
Number of Training Hours	40	40	23
Number of Hours Assisting Depts.	0	84	0
*Line Locate Work Orders (Dig Line)	N/A	440	470
*Line Locate Work Orders (Man Hours)	N/A	N/A	283.5
Effectiveness Measures:			
Sewer Line Clean/Day	39	30	Unavailable
Efficiency Measures:			
Department expenses per capita	\$14.68	\$16.18	\$23.37

*New Performance Measure

STAFFING HISTORY

Wastewater Collection	FY 09-10	FY 10-11	FY 11-12
Dist/Coll Maintenance Crew leader	1	1	1
Maintenance Worker	3	3	3
Total FTE's	4	4	4

BUDGET SUMMARY

Expense Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 204,327	\$ 200,023	\$ 216,313
Operations and Utilities	38,915	53,627	54,175
Repair & Maintenance	38,380	82,800	63,300
Contract Services	7,784	4,500	4,500
Capital Outlay	-	87,600	100,000
Total	\$ 289,406	\$ 428,550	\$ 438,288

WASTEWATER TREATMENT PLANT

PROGRAM OBJECTIVES:

The Wastewater Treatment Department will operate the City's wastewater treatment facility in compliance with applicable Federal and State laws and shall maintain those facilities in the most effective and efficient manner possible.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Begin construction of the Wastewater Treatment Plant Improvement Project (\$3,100,000).
2. Expand SCADA Coverage to Wastewater Treatment Plant (\$100,000).
3. Continuously promote safety in the workplace.
4. Promote the training and licensing of all employees.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. Completed Wastewater Treatment Plan Sludge Disposal Alternative Study (\$10,000).
2. Completed Design and submitted the Wastewater Treatment Plans to TCEQ Improvement Project (\$3,100,000).
3. Operated and maintained Wastewater Treatment Plant effectively and efficiently and met TCEQ requirements.



PERFORMANCE MEASURES:

Service Indicator	FY 08-09	FY 09-10	FY 10-11
Inputs:			
Number of full time employees	4	4	4
Department Expenses	\$443,857	\$540,859	\$572,638
Outputs:			
Number of Composites for Contract Lab	9	6	12
Number of Potable Water Samples Taken	140	290	258
Number of Loads of Sludge Transported	948	1122	1165
Number of Gallons Transported	2,844,000	3,366,000	3,527,600
Number of Metric Tons Transported	150.62	195.76	195.09
Number of Gallons Treated (millions)	509.75	551.50	509.72
Number of Composite Samples Prepared	104	163	206
Number of Dissolved Oxygen Samples	1095	2348	3056
Number of pH Samples	1,040	1,664	2,120
Number of Chlorine Samples	641	1,632	1,460
Number of Fire Hydrants Flushed	396	497	476
Number of Gallons Flushed (Est.)	92,159	35,860	133,605
Number of Hours Training	212	160	123
Number of After Responses	98	46	27
Efficiency Measures:			
Department expenses per capita	\$23.12	\$27.32	\$31.23
Number of beds Harvested per year.**	N/A	Not Available	Unavailable
**New Performance Measure			

PERFORMANCE MEASURES:

STAFFING HISTORY

Wastewater Treatment	FY 09-10	FY 10-11	FY 11-12
Chief Plant Operator	1	1	1
Plant Operator	1	1	1
Plant Maintenance Tech.	1	1	1
Plant Maintenance Worker	1	1	1
Total FTE's	4	4	4

BUDGET SUMMARY

Expense Category	Actual Year-End Results 2009-2010	Projected Year-End 2010-2011	Adopted Budget for 2011-2012
Personnel/Employee Benefits	\$ 211,793	\$ 228,718	\$ 232,148
Operations and Utilities	270,430	265,400	265,250
Repair & Maintenance	58,452	75,400	81,200
Contract Services	184	3,120	3,120
Capital Outlay	-	-	-
Total	\$ 540,859	\$ 572,638	\$ 581,718

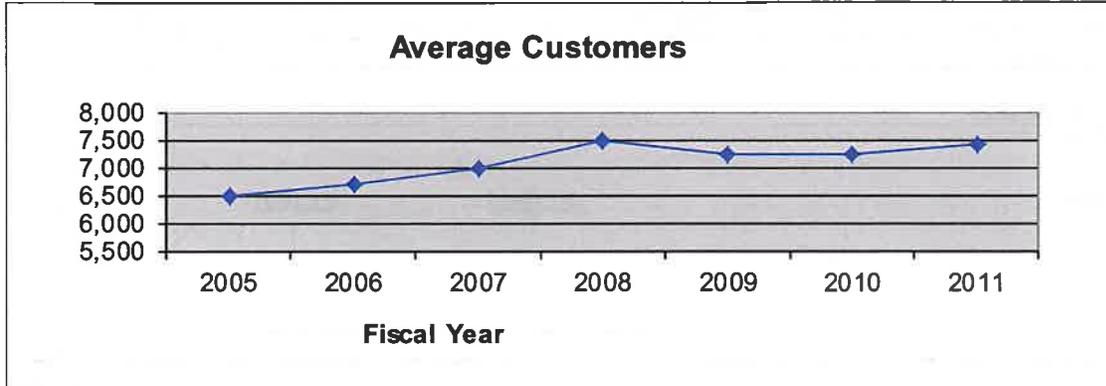
DRAINAGE UTILITY FUND

In order to meet the demands for drainage improvements in the City, the City Council approved and created the Drainage Utility Fund and established a drainage utility fee to be collected on water and wastewater accounts within the city limits. The creation of the Drainage Utility Fund will ensure the revenue generated by the new fee will only be used to finance open ditch and storm sewer system improvements.

The Drainage Utility Fee in FY 2011 increased from a one dollar charge to a three dollar charge on every residence and business on the utility system each month. The two dollar increase covered the curb and gutter portion of a \$4,080,000 bond issue for “Major Street Maintenance and Improvement Program – Phase 8”. The portion allocated by the contract is 49.75%, or \$1,918,000.

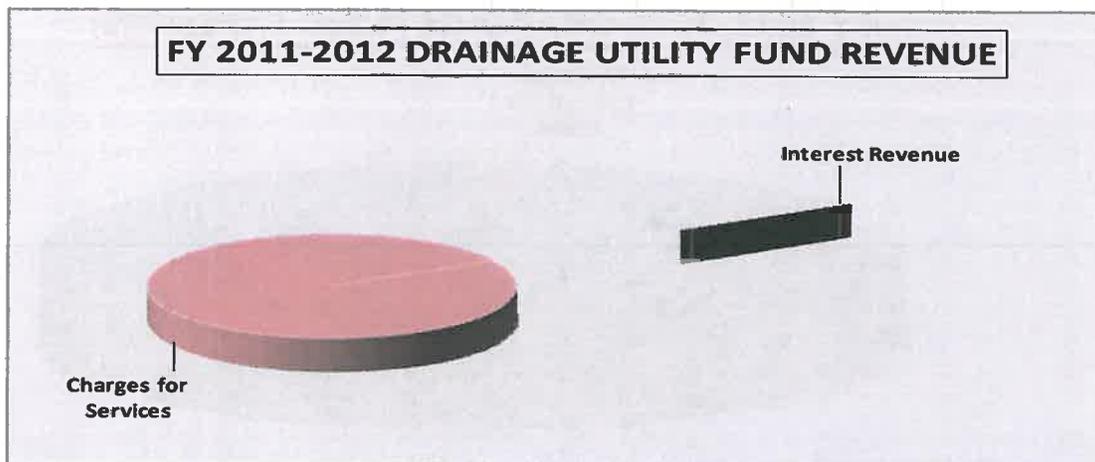
During FY 2012, as of the writing of the budget document, a change in the fee structure for ancillary fees such as EMS, Fire, Drainage and the Voluntary Youth League Fee was amended by ordinance. These four fees were charged to all accounts based on the principle that “the meter is the customer”. However, customers with multiple meters such as an irrigation meters as well as the main meter were getting charged those fees on all accounts. Ordinance No. 2046 amends the application of fees so that customers with multiple meters do not pay double (or triple) the fees. This directly affects the Drainage Fund with a reduction of 41 commercial accounts and 22 residential accounts. At \$3.00 per month that amounts to approximately \$2,268 for the year.

The chart below shows the average number of drainage customers Fiscal Year 2005 to Fiscal Year 2011. Although the economy is still struggling new housing and new commercial construction has seen an upswing in utility and drainage accounts.



CITY OF PORTLAND
 FY 2011-2012
 DRAINAGE UTILITY FUND

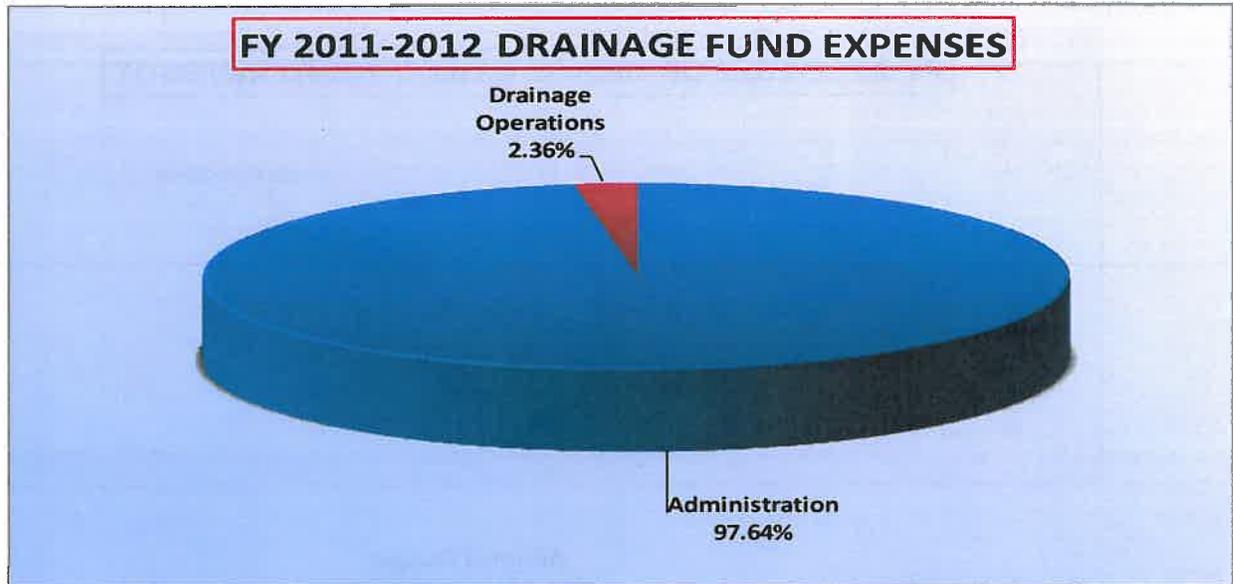
	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
REVENUES:					
42209000 DRAINAGE UTILITY FEE	\$ 87,632	\$ 88,013	\$ 104,135	\$ 270,000	\$ 270,000
Total Charges for Services	\$ 87,632	\$ 88,013	\$ 104,135	\$ 270,000	\$ 270,000
49906000 SUBDIVISION CONTRIBUTIONS	\$ 698,696	\$ 124,157	\$ -	\$ -	\$ -
49909000 CONTR.-SAN PAT DRAINAGE DIST.	-	-	128,000	-	-
Total Interfund Governmental Revenue	\$ 698,696	\$ 124,157	\$ 128,000	\$ -	\$ -
49909102 INTEREST EARNINGS - TEXPOOL	\$ 3,771	\$ 1,000	\$ 133	\$ 200	\$ 100
Total Interest Revenue	\$ 3,771	\$ 1,000	\$ 133	\$ 200	\$ 100
49909909 TRANS IN - STREET MAINT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
49909914 TRANS IN - G O BOND CONSTR FD	-	-	-	-	-
49909965 DRAW DOWN OF FUND BALANCE	-	-	-	36,325	-
Total Funds Transfers	\$ -	\$ -	\$ -	\$ 36,325	\$ -
TOTAL REVENUES	\$ 790,099	\$ 213,170	\$ 232,268	\$ 306,525	\$ 270,100



Classification of Revenue	Adopted Budget Fiscal Year 2011-12	%
Charges for Services	\$ 270,000	99.96%
Inter-Governmental Revenues	-	0.00%
Total Interest Revenue	100	0.04%
Total Funds Transfers	-	0.00%
Total Drainage Fund Revenues	\$ 270,100	100.00%

FY 2011-2012 Budgeted Expenditures By Category
Drainage Utility Fund

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
EXPENSES:					
Administration					
OPERATIONS/UTILITIES	\$ -	\$ -	\$ 107	\$ -	\$ -
REPAIR & MAINTENANCE	-	-	-	700	800
CONTRACT SERVICES	7,456	46,985	10,354	50,700	18,837
CAPITAL OUTLAY	-	-	984	-	-
OTHER	24,316	-	392	167,655	228,103
Total Administration	\$ 31,772	\$ 46,985	\$ 11,837	\$ 219,055	\$ 247,740
Drainage Operations					
REPAIR & MAINTENANCE	\$ -	\$ 1,532	\$ -	\$ 6,000	\$ 6,000
DRAINAGE IMPROVEMENTS	-	-	-	-	-
LEASE/PURCHASE CAPITAL EQUIP	3,862	25,000	1,828	37,064	-
Total Capital Outlay	\$ 3,862	\$ 26,532	\$ 1,828	\$ 43,064	\$ 6,000
TOTAL EXPENSES	\$ 35,634	\$ 73,517	\$ 13,665	\$ 262,119	\$ 253,740



<u>Classification of Expenses</u>	<u>Adopted Budget</u>	
	<u>Fiscal Year 2011-12</u>	<u>%</u>
Administration	\$ 247,740	97.64%
Drainage Operations	6,000	2.36%
Total Drainage Fund Expenses	\$ 253,740	100.00%



CITY OF PORTLAND

SPECIAL REVENUE FUNDS

VENUE SALES TAX FUND
(Aquatics and Pavilion)

4B ECONOMIC DEVELOPMENT SALES TAX FUND
(Community Center Complex)

RESTRICTED USE FUND
(Hotel/Motel Tax & Municipal Court Fees)



CITY OF PORTLAND

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**CITY OF PORTLAND
VENUE SALES TAX FUND**



CITY OF PORTLAND

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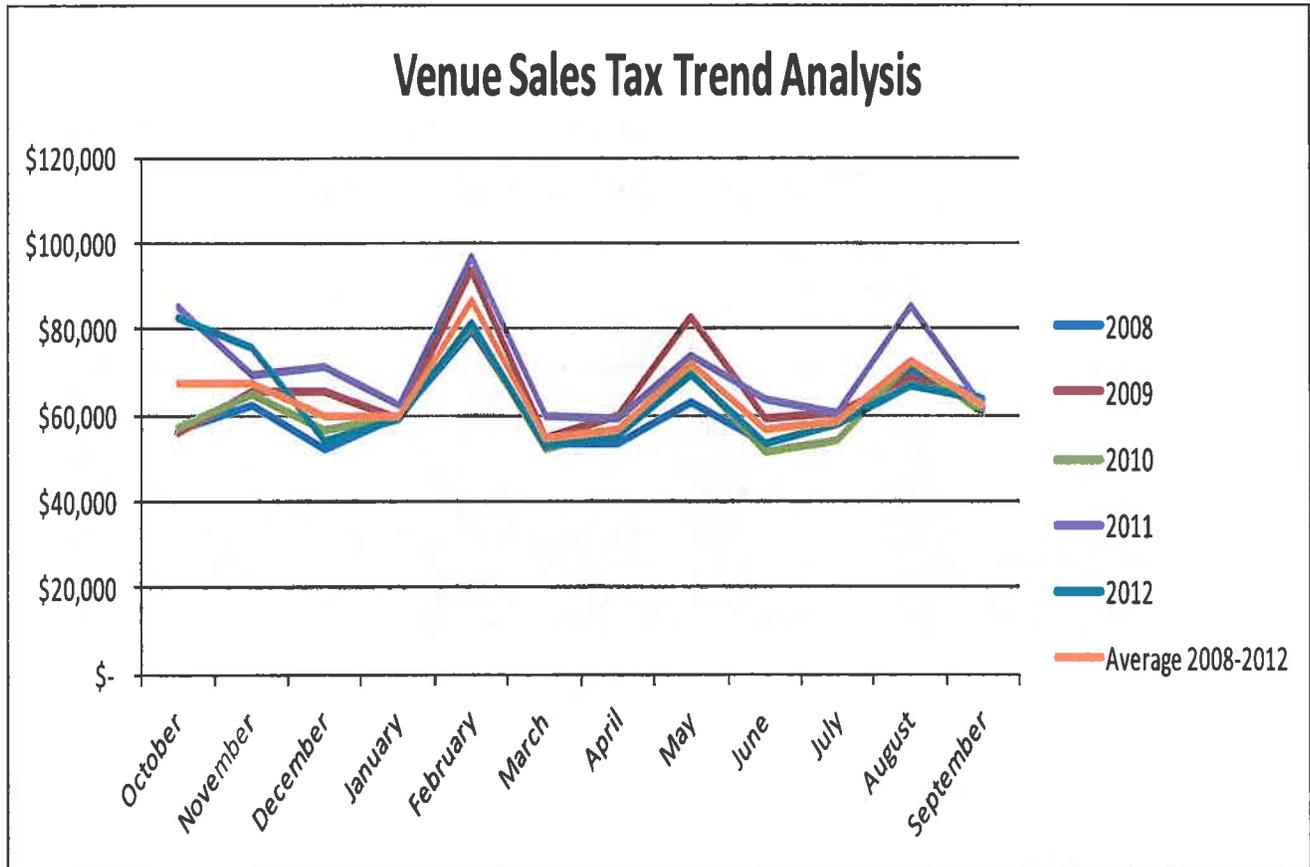
VENUE SALES TAX FUND

The voters of Portland authorized the collection of a dedicated 1/2 of 1%, or \$0.005 of every taxable dollar Venue Sales Tax in 2003. Fiscal Year 2005 was the first year the benefit of this new special tax was seen by all. The primary source of this fund is the receipt of sales tax and it is a Special Revenue Fund meaning the revenues are restricted specifically for the Aquatics and Pavilion Centers.

The growth of this revenue is highly sensitive to changes in population and the overall health of the retail business climate. Due to the overall national economic decline and the instability of sales tax revenues both state-wide and locally, a conservative approach is being used to forecast sales tax revenue for the Venue Sales Tax Fund.

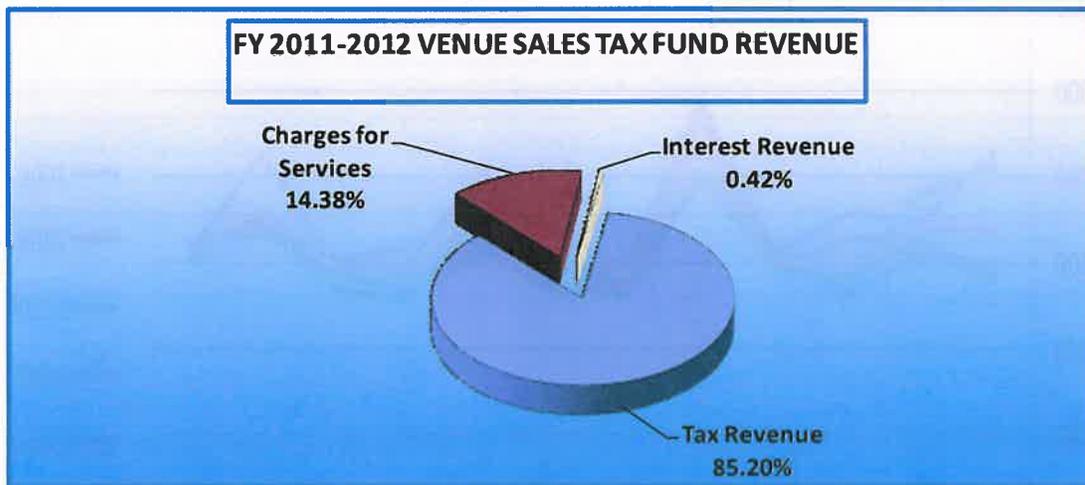
In order to project an accurate amount for sales tax revenue, the City used historic collection rates and makes conservative assumptions. Although, FY 2011 saw an increase in sales tax revenue a decrease of 8.84% is assumed for FY 2012. Below is a Sales Tax Trend Analysis based on five years of data.

The Other Sources of Revenue include Fund Reserve Drawdowns and Interest. This drawdown of \$20,000 for FY 2011 for the sports complex master plans was temporarily put on hold due to a tough economic year. There is no intent to drawdown any Fund Reserves for the FY 2012.



**CITY OF PORTLAND
FY 2011-2012
VENUE SALES TAX FUND**

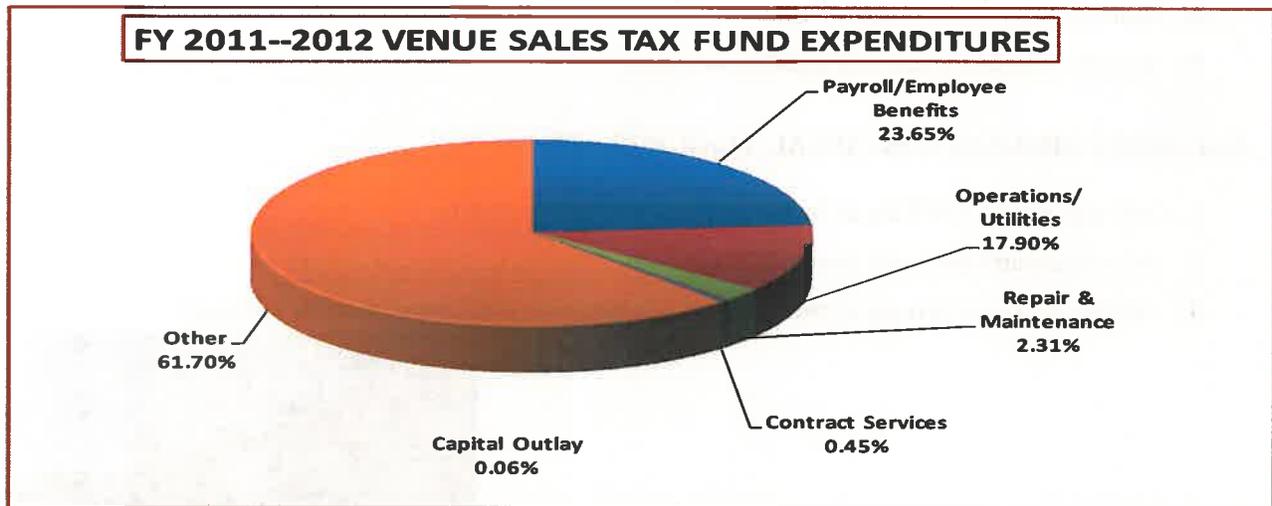
	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
REVENUES:					
49909010 VENUE SALES TAX	\$ 725,237	\$ 787,733	\$ 765,336	\$ 891,250	\$ 812,500
Total Tax Revenue	\$ 725,237	\$ 787,733	\$ 765,336	\$ 891,250	\$ 812,500
45009001 PAVILION RENTAL FEES	\$ -	\$ -	\$ -	\$ 100	\$ 100
45209000 AQUATIC CENTER REVENUE	111,439	128,417	113,950	120,000	120,000
45209500 AQUATIC CENTER RENTALS	14,467	15,900	18,420	21,500	17,000
Total Charges for Services	\$ 125,906	\$ 144,317	\$ 132,370	\$ 141,600	\$ 137,100
49909100 INTEREST ON INVESTMENTS	\$ 1,470	\$ 6,739	\$ 6,016	\$ 3,400	\$ 3,400
49909102 INTEREST-TEXPOOL	18,232	3,442	786	650	650
Total Interest Revenue	\$ 19,702	\$ 10,181	\$ 6,802	\$ 4,050	\$ 4,050
49909965 DRAW DOWN OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 20,000	\$ -
40209050 MISCELLANEOUS	-	-	-	-	-
40209051 INSURANCE PROCEEDS/REFUNDS	-	1,812	-	983	-
Other Revenue Sources	\$ -	\$ 1,812	\$ -	\$ 20,983	\$ -
TOTAL REVENUES	\$ 870,845	\$ 944,043	\$ 904,508	\$ 1,057,883	\$ 953,650



<u>Classification of Revenue</u>	<u>Adopted Budget FY 2011-2012</u>	<u>%</u>
Tax Revenue	\$ 812,500	85.20%
Charges for Services	137,100	14.38%
Interest Revenue	4,050	0.42%
Other Sources of Revenue	-	0.00%
Total Revenues for Venue Sales Tax Fund	\$ 953,650	100.00%

FY 2011-2012 Budgeted Expenditures By Category
Venue Sales Tax Fund

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
EXPENDITURES:					
Administration					
PAYROLL/EMPLOYEE BENEFITS	\$ -	\$ 864	\$ -	\$ -	\$ -
OPERATIONS/UTILITIES	139	157	202	245	275
REPAIR & MAINTENANCE	-	-	-	4,335	650
CONTRACT SERVICES	3,620	2,610	-	20,000	-
CAPITAL OUTLAY	100,000	-	93,819	507	500
OTHER	491,708	504,955	518,140	545,263	514,503
Total Administration	\$ 595,467	\$ 508,586	\$ 612,161	\$ 570,350	\$ 515,928
Aquatics Center					
PAYROLL/EMPLOYEE BENEFITS	\$ 157,458	\$ 192,209	\$ 183,013	\$ 198,802	\$ 197,180
OPERATIONS/UTILITIES	99,896	118,553	90,719	96,568	98,408
REPAIR & MAINTENANCE	5,950	45,094	9,061	29,757	18,600
CONTRACT SERVICES	11,423	5,597	2,665	3,060	3,775
CAPITAL OUTLAY	15,572	-	4,726	-	-
Total Aquatic Center	\$ 290,299	\$ 361,453	\$ 290,184	\$ 328,187	\$ 317,963
TOTAL EXPENDITURES	\$ 885,766	\$ 870,039	\$ 902,345	\$ 898,537	\$ 833,891



Classification of Expenditures	Adopted Budget FY 2011-2012	%
Payroll/Employee Benefits	\$ 197,180	23.65%
Operations/Utilities	98,683	11.83%
Repair & Maintenance	19,250	2.31%
Contract Services	3,775	0.45%
Capital Outlay	500	0.06%
Other	514,503	61.70%
Total Venue Tax Expenditures	\$ 833,891	100.00%

VENUE SALES TAX FUND
AQUATICS CENTER

PROGRAM OBJECTIVES:

The Aquatics Center is responsible for providing citizens year round swimming opportunities through general swim, lap swim, swim lessons, water aerobics, and aquatic special events. This department is responsible for working with various user groups of the facility.

Strategic Objectives:

The delivery of business and development services should be streamlined as well as expedited.

The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development.

SERVICE INITIATIVES FISCAL YEAR 2011 – 2012:

1. Offer a safe and healthy aquatic center.
2. Maintain safety while keeping overtime manageable.
3. Provide more classes and special programs.
4. Increase rentals and rental revenue.
5. Increase member usage and aquatics revenue.

ACCOMPLISHMENTS FOR FISCAL YEAR 2010 – 2011:

1. All staff passed Jeff Ellis & Associates Aquatic Safety Audits.
2. Increased participation in special events.
3. Added additional private rental opportunities and as a result rental revenue increased.



PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>
Inputs:			
Number of full time employees	7.62	7.43	7.62
Department Expenditures	\$361,453	\$290,184	\$328,187
Revenue Collected (Aquatics)	\$128,417	\$113,950	\$121,487
Revenue Collected (Aquatics)	\$15,900	\$18,420	\$22,535
Outputs:			
Number of Swimming Pools	2	2	2
Number of Special Events	28	26	26
Effectiveness Measures:			
Number of Memberships Sold	172	198	155
Number of People Through Gate	31,112	31,003	41,572
Number of Participants in Lessons	499	300	440
Efficiency Measures:			
Department expenditures per capita	\$7.63	\$15.46	\$17.90
Cost of Service per Person	\$11.62	\$9.47	\$7.89

STAFFING HISTORY

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
Aquatic Center			
Aquatics Supervisor	1.00	1.00	1.00
Pool Manager	0.75	0.56	0.75
Lifeguards	5.87	5.87	5.87
Total FTE's	7.62	7.43	7.62

BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2009-2010</u>	<u>Projected Year-End 2010-2011</u>	<u>Adopted Budget for 2011-2012</u>
Personnel/Employee Benefits	\$ 183,013	\$ 198,802	\$ 197,180
Operations and Utilities	90,719	96,568	98,408
Repair & Maintenance	9,061	29,757	18,600
Contract Services	2,665	3,060	3,775
Capital Outlay	4,726		
Other			
Total	\$ 290,184	\$ 328,187	\$ 317,963



CITY OF PORTLAND

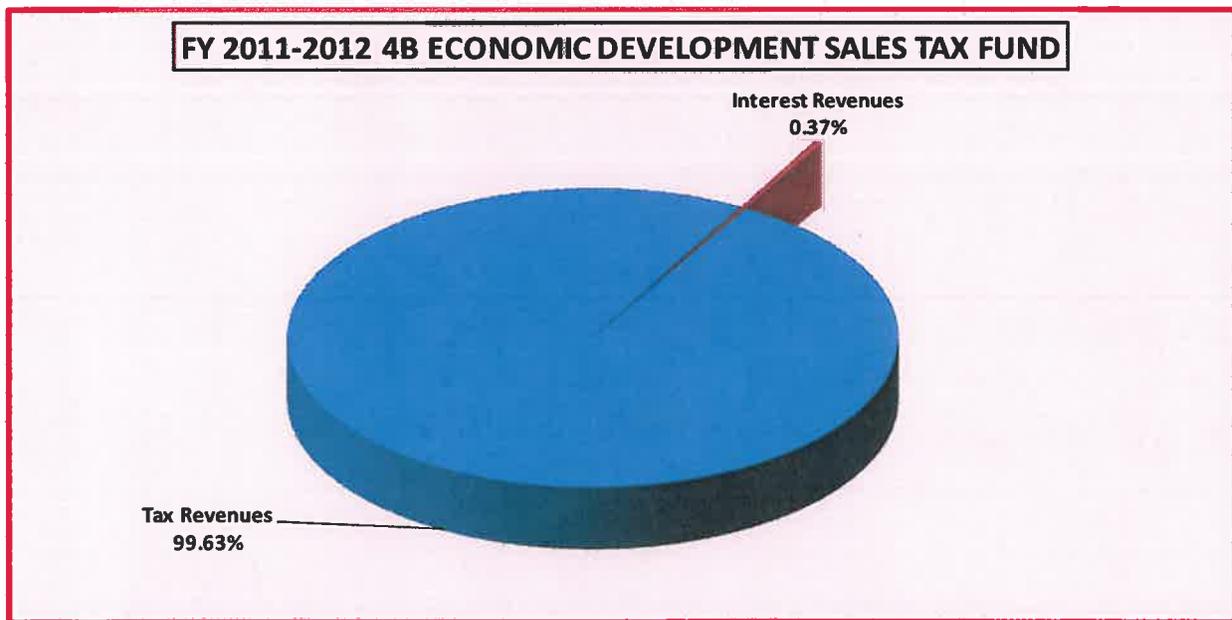
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CITY OF PORTLAND
4B ECONOMIC DEVELOPMENT
SALES TAX FUND
(Community Center Complex)

CITY OF PORTLAND
 FY 2011-2012
 4B ECONOMIC DEVELOPMENT SALES TAX FUND

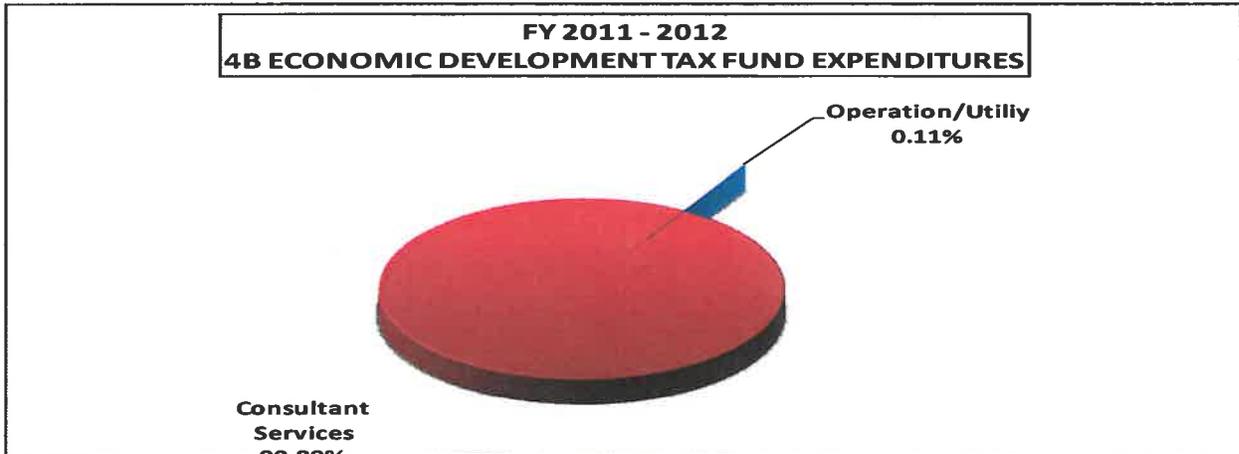
	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
REVENUES:					
49909010 4B ECON DEVELOPMENT SALES TAX	\$ 725,237	\$ 787,733	\$ 765,336	\$ 891,250	\$ 812,500
Total Tax Revenues	\$ 725,237	\$ 787,733	\$ 765,336	\$ 891,250	\$ 812,500
49909101 INTEREST ON ACCOUNTS	\$ 1,157	\$ 449	\$ 502	\$ 183	\$ -
49909102 INTEREST-TEXPOOL	11,931	2,607	717	400	400
49909135 INTEREST EARNINGS-BROKERAGE	-	-	-	1,400	2,600
Total Interest Revenues	\$ 13,088	\$ 3,056	\$ 1,219	\$ 1,983	\$ 3,000
40209051 INSURANCE PROCEEDS/REFUNDS	\$ -	\$ -	\$ -	\$ 193	\$ -
49909900 DRAWDOWN OF FUND BALANCE	-	-	-	100,000	-
49909900 OTHER SOURCES - BOND PROCEEDS	2,635,000	-	-	-	-
Total Other Revenues	\$ 2,635,000	\$ -	\$ -	\$ 100,193	\$ -
TOTAL REVENUES	\$ 3,373,325	\$ 790,789	\$ 766,555	\$ 993,426	\$ 815,500



<u>Classification of Revenue</u>	Adopted Budget	
	Fiscal Year 2011-12	%
Tax Revenues	\$ 812,500	99.63%
Interest Revenues	3,000	0.37%
Total 4B Tax Fund Revenues	\$ 815,500	100.00%

FY 2011-2012 Budgeted Expenditures By Category
4B Economic Development Sales Tax Fund

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
EXPENDITURES:					
50202030 POSTAGE	\$ -	\$ -	\$ 38	\$ -	\$ -
50202700 TRAVEL AND TRAINING		300	-	750	750
Total Operations/Utilities	\$ -	\$ 300	\$ 38	\$ 750	\$ 750
50205020 CONSULTANT SERVICES	-	-	-	8,279	-
Total Consultant Services	\$ -	\$ -	\$ -	\$ 8,279	\$ -
50206300 CAPITAL IMPRVS - COMMUNITY CE	\$ -	\$ -	\$ -	\$ 100,000	\$ -
50206400 EQUIPMENT	-	-	93,819	7,650	-
Total Capital Outlay	\$ -	\$ -	\$ 93,819	\$ 107,650	\$ -
50207000 PAYMENT TO GENERAL FUND	\$ 305,000	\$ 308,000	\$ 361,058	\$ 318,394	\$ 322,483
50207030 INSURANCE	33,961	32,917	42,764	43,558	45,115
50207050 MISC BANK AND ADMIN CHARGE	2,866	917	1,125	1,000	1,000
50207055 BOND REFUNDING CONTRIBUTION	307,012	-	-	-	-
50207100 INTEREST	74,777	104,938	100,638	96,038	91,138
50207110 PRINCIPAL	120,000	105,000	110,000	120,000	125,000
50207900 OTHER USES-PURCHASE BOND	2,508,899	-	-	-	-
50207901 COST OF BOND REFINANCE	116,475	-	-	-	-
50207906 TRANS - COMPLEX IMPROVEMENTS	151,154	-	-	-	-
50207912 TRANS-LIBRARY DEBT SERVICE	50,215	48,903	52,590	51,465	50,695
50207915 TRANS-OUT FIRESTATION DEBT	61,000	63,063	60,688	63,313	66,100
50207920 TRANS TO LIBRARY CONST	-	-	-	-	-
Total Other	\$ 3,731,359	\$ 663,738	\$ 728,863	\$ 693,768	\$ 701,531
TOTAL EXPENDITURES	\$ 3,731,359	\$ 664,038	\$ 822,720	\$ 810,447	\$ 702,281



Classification of Expenditures	Adopted Budget	
	Fiscal Year 2011-12	%
Operations/Utilities	\$ 750	0.11%
Consultant Services	-	0.00%
Capital Outlay	-	0.00%
Other	701,531	99.89%
Total 4B Tax Fund Expenditures	\$ 702,281	100.00%



CITY OF PORTLAND

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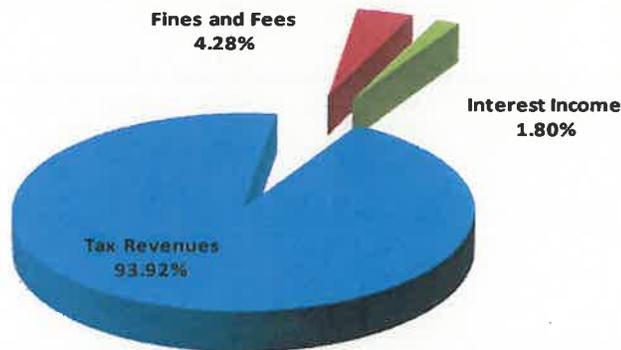


**CITY OF PORTLAND
RESTRICTED USE FUND
(Hotel/Motel Tax & Municipal Court)**

CITY OF PORTLAND
FY 2011-2012
RESTRICTED USE FUND
 (Hotel/Motel Tax and Municipal Court Fees)

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
REVENUES:					
49909004 HOTEL/MOTEL OCCUPANCY TAX	\$ 193,740	\$ 209,049	\$ 228,199	\$ 237,600	\$ 235,000
Total Tax Revenue	\$ 193,740	\$ 209,049	\$ 228,199	\$ 237,600	\$ 235,000
49909963 MUNICIPAL CRT TECHNOLOGY FEES	\$ 8,695	\$ 9,855	\$ 6,500	\$ 6,300	\$ 6,300
49909964 COURT BUILDING SECURITY FEE	6,330	7,329	4,834	4,300	4,400
Total Fines and Fees	\$ 15,025	\$ 17,184	\$ 11,334	\$ 10,600	\$ 10,700
49909101 INTEREST ON SAVINGS	\$ 131	\$ 44	\$ 98	\$ 75	\$ 250
49909135 INTEREST EARNINGS-BROKERAGE	-	-	-	2,200	3,750
49909102 INTEREST - TEXPOOL	8,034	2,724	900	400	500
Total Interest Revenue	\$ 8,165	\$ 2,768	\$ 998	\$ 2,675	\$ 4,500
49909965 DRAWDOWN ON FUND BALANCE	\$ -	\$ -	\$ -	\$ 28,000	\$ -
49909102 EXCESS RETURNED FROM CHAMBER	-	-	12,041	-	-
Total Other Revenue	\$ -	\$ -	\$ 12,041	\$ 28,000	\$ -
TOTAL REVENUES	\$ 216,930	\$ 229,001	\$ 252,572	\$ 278,875	\$ 250,200

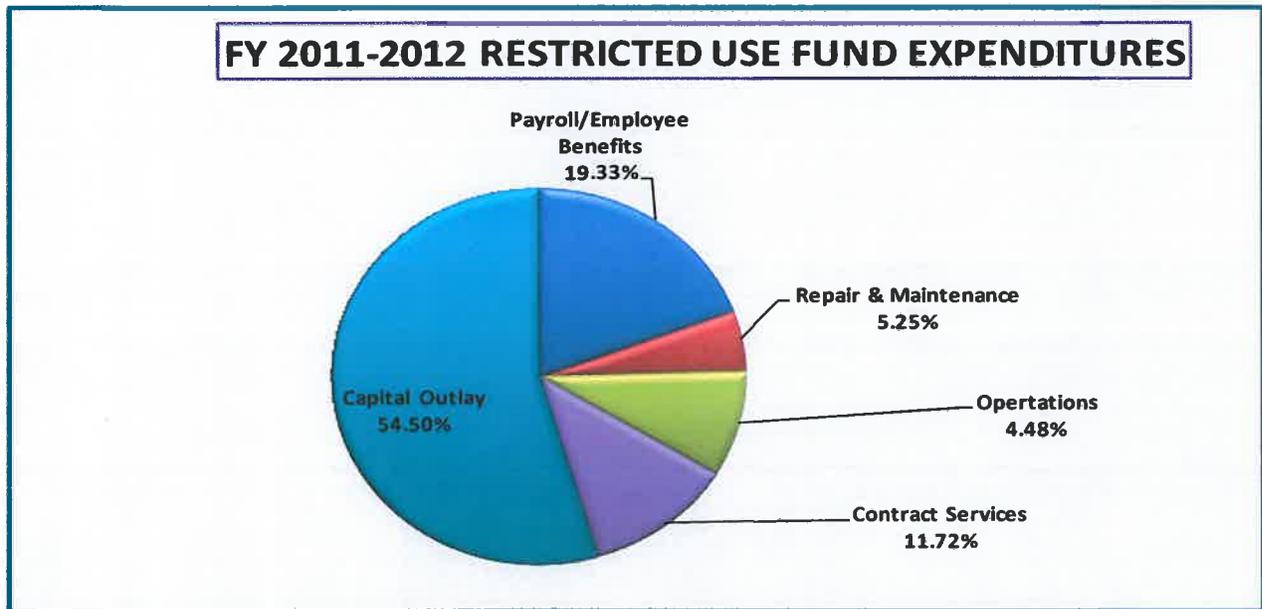
FY 2011-2012 RESTRICTED USE FUND REVENUES



<u>Classification of Revenue</u>	<u>Adopted Budget</u> <u>Fiscal Year 2011-12</u>	<u>%</u>
Tax Revenues	\$ 235,000	93.92%
Fines and Fees	10,700	4.28%
Interest Income	4,500	1.80%
Total Restricted Use Fund Revenues	\$ 250,200	100.00%

FY 2011-2012 Budgeted Expenditures By Category
 Restricted Use Fund
 (Hotel/Motel Funds & Municipal Court)

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
EXPENDITURES:					
PAYROLL/EMPLOYEE BENEFITS	\$ 4,872	\$ 5,539	\$ 4,012	\$ 25,554	\$ 42,201
REPAIR & MAINTENANCE	2,343	6,621	5,722	11,438	11,455
OPERATIONS/UTILITIES	3,019	4,522	37,067	22,741	20,085
CONTRACT SERVICES	-	-	430	24,166	25,600
CAPITAL OUTLAY	59,919	-	5,384	21,000	-
OTHER	96,500	121,500	105,932	142,409	119,000
TOTAL EXPENDITURES	\$166,653	\$138,182	\$158,547	\$247,308	\$218,341



Classification of Expenditures	Adopted Budget	
	Fiscal Year 2011-12	%
Payroll/Employee Benefits	\$ 42,201	19.33%
Repair & Maintenance	11,455	5.25%
Operations/Utilities	20,085	9.20%
Contract Services	25,600	11.72%
Capital Outlay	-	0.00%
Other	119,000	54.50%
Total Restricted Use Fund Expenditures	\$ 218,341	100.00%



CITY OF PORTLAND

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CAPITAL BUDGET

APPROVED

5 YEAR

CAPITAL IMPROVEMENT PLAN

&

ROUTINE CAPITAL PURCHASES

Funding Summary	Funding Source	Projects Approved Prior to FY 2012	Adopted FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	5 Yr C.I.P. Total
General Fund								
Streets	C.O.'s & Fund Reserves	4,608,996	303,000	4,059,200	-	3,361,900	-	7,724,100
Public Safety	Capital Lease	-	128,836	213,336	213,336	213,336	213,336	982,180
Development Services	Capital Lease	-	11,320	11,320	11,320	11,320	11,320	56,600
Parks & Recreation	C.O.'s & Fund Reserves	-	250,000	3,000,000				3,250,000
General Government	Fund Reserves	82,000	4,800					4,800
General Fund Subtotal		\$4,690,996	\$697,956	\$4,283,856	\$3,224,656	\$3,586,556	\$224,656	\$12,017,680
Other Funds								
Utility & Construction Fund	Revenue Bonds & Fund Reserves	4,562,545	3,823,422	-	5,223,422	-		9,046,844
Construction & Grant Fund	Economically Distressed Areas Grant		2,961,000					2,961,000
Water/Wastewater Fund	Fund Reserves		79,800					79,800
Other Funds Subtotal		\$4,562,545	\$6,864,222	-	\$5,223,422	-	-	\$12,087,644
Funds Total			7,562,178					24,105,324
Less: Grant Receipts			(2,961,000)					(2,961,000)
Total Capital Improvement Program		\$9,253,541	\$4,601,178	\$4,283,856	\$8,448,078	\$3,586,556	\$224,656	\$21,144,324

PROJECT INFORMATION

Project Name: PHASE 8 - MAJOR STREET IMPROVEMENT MAINTENANCE AND IMPROVEMENT PROGRAM

Project Description:

The project provides funds for the City's replacement, rehabilitation and improvement of the curbs, gutters, and the sealcoat and rehabilitation of the City's streets. The City contracts the work with oversight from the Public Works Director/Engineer. Curb and gutter work to be done will cover 39,454 linear feet and the street will cover 74,187 linear feet or 14.05 miles.

Picture:



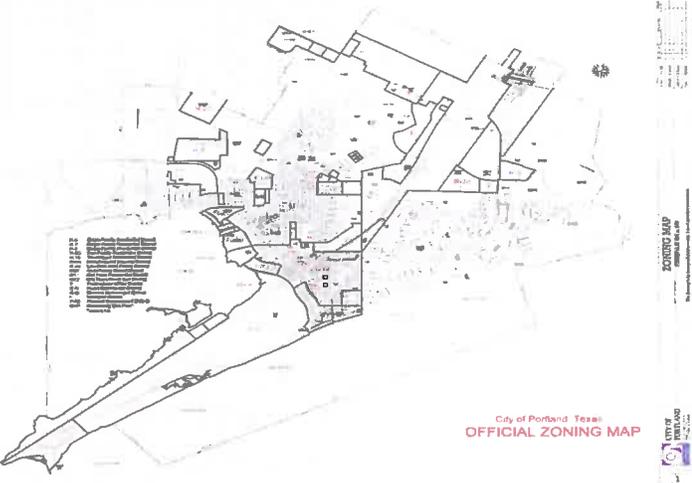
Year	Project Cost	Purpose of Expenditure		
Adopted				
2010-2011	\$ 247,250	Curb, Gutter and Street Sealcoat and Repair		
2011-2012	\$ 3,821,746	Curb, Gutter and Street Sealcoat and Repair		
2012-2013				
2013-2014				
2014-2015				
2015-2016				
Total	\$ 4,068,996			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
C.O.'s & General Fund Reserves		\$50,000 One time cost.	1560 Inspection Hours	None
Project Origination		Change from Previous C.I.P.		
	City Council	√	No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff		New Project	
	Other			

PROJECT INFORMATION			
Project Name: FINANCE AND DESIGN UTILITY LINE REPLACEMENT PROGRAM - PHASE I			
Project Description:		Picture:	
<p>Funds for this project will be used to replace out dated water/sewer mains and the installation of new mains. The purpose is to maintain the integrity of the City's infrastructure. Total linear feet replaced or installed for water is approximately 40,860. Total replacement and installation for sewer is approximately 33,570 linear feet.</p>			
Year	Project Cost (Estimated)	Purpose of Expenditure	
Adopted 2011-2012			
2012-2013	\$ 3,723,422	Design and Construct Line Replacement Program	
2013-2014			
2014-2015			
2015-2016			
Total	\$ 3,723,422		
> 2016			
Funding Source(s)		Operating Cost(s)	Staffing Levels
Revenue Bonds		Cost Savings (\$45,000)/Yr	Less than 250 Hours
			New or Additional Revenues
			None
Project Origination		Change from Previous C.I.P.	
	City Council		No Change
	Board/Commission		Increase in Amount
	Citizen/Civic Assoc.		Decrease in Amount
√	Staff	√	New Project
	Other		
Department Coordinating Project: PUBLIC WORKS			

PROJECT INFORMATION				
Project Name: COMPLETE "WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT"				
Project Description:		Picture:		
Funds for this project will be used for rehabilitation and improvement at the Wastewater Treatment Plant. Rehabilitation and replacement of deteriorating clarifier, electrical system, and screen system.				
Year	Project Cost (Estimated)	Purpose of Expenditure		
Adopted				
2010-2011	\$ 26,725	Design Wastewater Treatment Plant Improvement		
2011-2012	\$ 3,010,255	Design and Construct Wastewater Treatment Plant Rehabilitation		
2012-2013				
2013-2014				
2014-2015				
2015-2016				
Total	\$ 3,036,980			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Revenue Bonds		Increase of \$5,000 per year but TCEQ penalties could be \$10,000 per day if not completed.	None	None
Project Origination		Change from Previous C.I.P.		
	City Council	√	No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff		New Project	
	Other			
Department Coordinating Project: PUBLIC WORKS				

PROJECT INFORMATION				
Project Name: PHASE 2 - DOYLE ADDITION/NUECES BAY SUBDIVISION SEWER CONSTRUCTION PROJECT				
Project Description:		Picture:		
Funds for this project will be used to extend sanitary sewer services to the Doyle Addition/Nueces Bay Subdivision. This is an economically distressed area and the majority of the funds will be provided through an economic grant from the State of Texas Water Development Board.				
Year	Project Cost (Estimated)	Purpose of Expenditure		
Adopted 2011-2012		Design and Construct Sanitary Sewer System for Doyle Addition Subdivision		
2012-2013		Design and Construct Sanitary Sewer System for Doyle Addition Subdivision		
2013-2014	\$ 2,493,000	Design and Construct Sanitary Sewer System for Doyle Addition Subdivision		
2014-2015				
2015-2016				
Total	\$ 2,493,000			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Revenue Bonds & EDAP Grant		\$50,000	Increase by one FTE to service the new area.	The base sewer rate is \$26.59 and \$32.22, for residential and commercial respectively. Adding approximately 100 new residential customers and 120 commercial customers will bring in an additional \$80,000 in revenue per year, this does not include usage which is unknown at this time.
Project Origination				
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff	√	New Project	
	Other			
Department Coordinating Project: PUBLIC WORKS				

PROJECT INFORMATION				
Project Name: OLDE TOWN LIFTSTATION/FORCE MAIN CONSTRUCTION PROJECT				
Project Description:		Picture:		
Rehabilitation and replacement of Olde Town Liftstation infrastructure. This area of town is older and the infrastructure is in need of replacement. As development is expected to increase in that area the lift station and supporting structure will not be able to handle the capacity.				
Year	Project Cost	Purpose of Expenditure		
Adopted				
2009-2010	\$ 68,317	Engineer, design and land acquisition/easement.		
2010-2011	\$ 780,029	Design, engineering and construction.		
2011-2012	\$ 344,854	Complete construction of Olde Town Liftstation and Force Main.		
2012-2013				
2013-2014				
2014-2015				
2015-2016				
Total	\$ 1,193,200			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Revenue Bonds & EDAP Grant		\$5,000 One time cost.	150 Inspection Hours	None
Project Origination		Change from Previous C.I.P.		
	City Council	√	No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff		New Project	
	Other			
Department Coordinating Project: PUBLIC WORKS				

PROJECT INFORMATION			
Project Name: ETJ SERVICE LINE CONSTRUCTION PROJECT			
Project Description:		Picture:	
Complete construction of water/sewer lines to developed areas within the Extraterritorial Jurisdiction. Those affected are in what is considered an economically distressed area and funding will be provided by the State of Texas through the Texas Water Development Board.			
Year	Project Cost (Estimated)	Purpose of Expenditure	
Adopted 2011-2012		Design and Construct Water & Sewer Line for Extraterritorial Jurisdiction	
2012-2013			
2013-2014	\$ 468,000	Design and Construct Water & Sewer Line for Extraterritorial Jurisdiction	
2014-2015			
2015-2016			
Total	\$ 468,000		
> 2016			
Funding Source(s)		Operating Cost(s)	Staffing Levels
Revenue Bonds & EDAP Grant		None	None
Project Origination		Change from Previous C.I.P.	
	City Council		No Change
	Board/Commission		Increase in Amount
	Citizen/Civic Assoc.		Decrease in Amount
√	Staff	√	New Project
	Other		
Department Coordinating Project: PUBLIC WORKS			

PROJECT INFORMATION				
Project Name: LEASE-PURCHASE AND INSTALL CRITICAL SOFTWARE (PUBLIC SAFETY & PUBLIC WORKS)				
Project Description:		Picture:		
Install critical and essential software for Public Safety. Software tracks all 911-1 movement including Computer Aided Dispatch, Records Management System, Mobile Data Computers, and Geographic Information System (GIS). Install essential software for Public Works which includes Permit & Project Tracking Software and Public Works utilities such as work order tracking.				
Year	Project Cost	Purpose of Expenditure		
Adopted				
2011-2012	\$ 140,156	Lease-Purchase payment Critical Software for Public Safety & Laserfiche Record Retention		
2012-2013	\$ 140,156	Lease-Purchase payment Critical Software for Public Safety & Laserfiche Record Retention		
2013-2014	\$ 140,156	Lease-Purchase payment Critical Software for Public Safety & Laserfiche Record Retention		
2014-2015	\$ 140,156	Lease-Purchase payment Critical Software for Public Safety & Laserfiche Record Retention		
2015-2016	\$ 140,156	Lease-Purchase payment Critical Software for Public Safety & Laserfiche Record Retention		
Total	\$ 700,780			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Revenue Bonds & EDAP Grant		\$55,000/Annual Maintenance	No Change	None
Project Origination		Change from Previous C.I.P.		
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff	√	New Project	
	Other			
Department Coordinating Project: PUBLIC SAFETY AND PUBLIC WORKS				

PROJECT INFORMATION				
Project Name: MEMORIAL PARKWAY FORCE MAIN CONSTRUCTION PROJECT				
Project Description:		Picture:		
Funds for this project will complete the construction of the Memorial Parkway Force Main. The Memorial Parkway Force Main will carry combined stormwater and sewage to the Wastewater Treatment Plant.				
Year	Project Cost	Purpose of Expenditure		
Adopted				
2009-2010	\$ 31,830	Engineering and design of Memorial Parkway Force Main.		
2010-2011	\$ 144,717	Construction of Memorial Parkway Force Main.		
2011-2012	\$ 155,818	Construction of Memorial Parkway Force Main.		
2012-2013				
2013-2014				
2014-2015				
2015-2016				
Total	\$ 332,365			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Revenue Bonds		\$5,000 One time cost.	130 Inspection Hours	None
Project Origination		Change from Previous C.I.P.		
	City Council	√	No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff		New Project	
	Other			
Department Coordinating Project: PUBLIC WORKS				

PROJECT INFORMATION

Project Name: MEMORIAL PARKWAY LANE CONSOLIDATION AT BUDDY GANEM AND BRIDGE OAK DITCH

Project Description:

Construction will include improvements to a 4,800 foot section of Buddy Ganem Dr. between U.S. 181 and Wildcat Dr. and a short section along Memorial Pkwy between Oak Brook Dr. and Buddy Ganem Dr. Buddy Ganem will be widened from two lanes to five

Picture:



The city will remove the median on Memorial Parkway between Buddy Ganem Drive and Oak Brook Drive.

Year	Project Cost	Purpose of Expenditure		
Adopted				
2011-2012	\$ 303,000	Improvements to Buddy Ganem Dr. and Memorial Parkway Lane.		
2012-2013				
2013-2014				
2014-2015				
2015-2016				
Total	\$ 303,000			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
General Fund Reserves		\$5,000/Year	None	None
Project Origination		Change from Previous C.I.P.		
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff	√	New Project	
	Other			

Department Coordinating Project: **PUBLIC WORKS**

PROJECT INFORMATION				
Project Name: DESIGN, BID, AND COMPLETE CONSTRUCTION OF MULTI-PURPOSE FIELD AT SPORTS COMPLEX				
Project Description:		Picture:		
Design and develop a multi-purpose field at the Memorial Sports Complex. Field use for pee wee football, soccer, and baseball.				
Year	Project Cost	Purpose of Expenditure		
Adopted 2011-2012	\$ 250,000	Design and construct multi-purpose field at Sports Complex.		
2012-2013				
2013-2014				
2014-2015				
2015-2016				
Total	\$ 250,000			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
General Fund Reserves		Unknown	Unknown	None
Project Origination		Change from Previous C.I.P.		
City Council		No Change		
Board/Commission		Increase in Amount		
Citizen/Civic Assoc.		Decrease in Amount		
√	Staff	√	New Project	
Other				
Department Coordinating Project: PARKS AND RECREATION				

PROJECT INFORMATION

Project Name: EXPAND SCADA COVERAGE TO TREATMENT PLANT AND ALL LIFTSTATIONS

Project Description:

Funds for this project will expand SCADA (Supervisory Control and Data Acquisition) coverage of the wastewater collection, lift stations and to the wastewater treatment plant.

Picture:

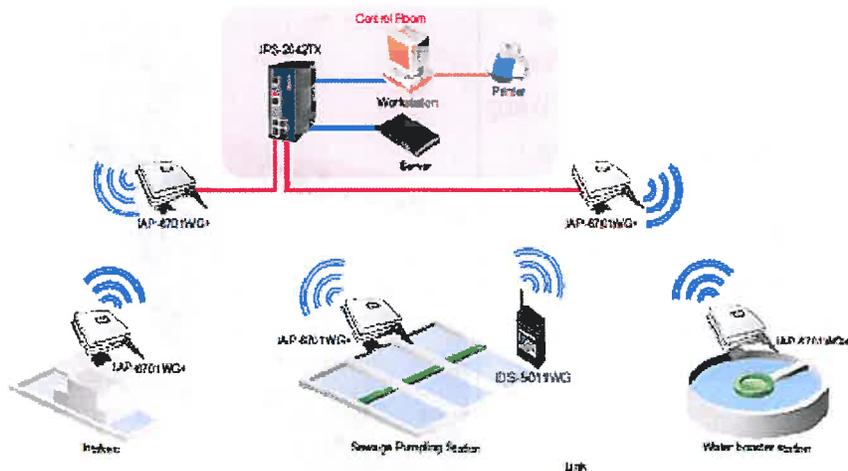
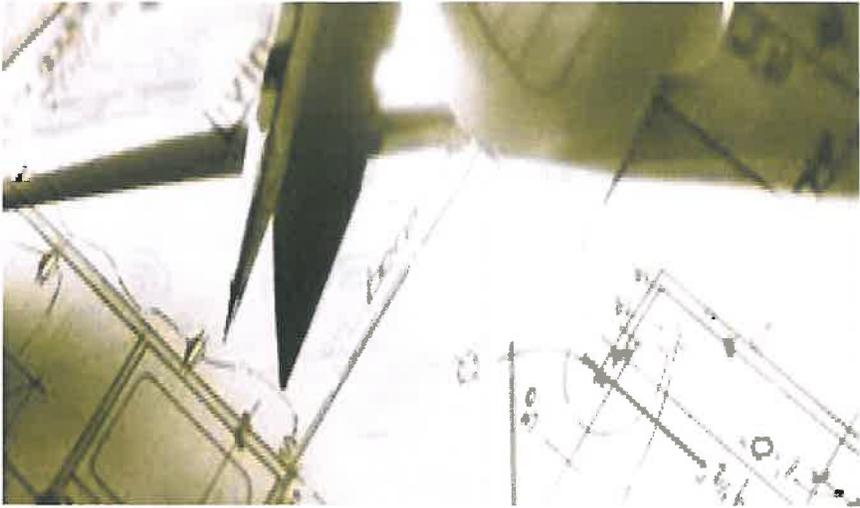


Fig 2. Wireless Connection for Water Treatment Plants

Year	Project Cost	Purpose of Expenditure
Adopted		
2011-2012	\$ 100,000	Expand SCADA Coverage to Treatment Plant and Liftstations.
2012-2013		
2013-2014		
2014-2015		
2015-2016		
Total	\$ 100,000	
> 2016		

Funding Source(s)	Operating Cost(s)	Staffing Levels	New or Additional Revenues
General Fund Reserves	\$10,000/Year	None	None
Project Origination	Change from Previous C.I.P.		
City Council		No Change	
Board/Commission		Increase in Amount	
Citizen/Civic Assoc.		Decrease in Amount	
√ Staff	√	New Project	
Other			

Department Coordinating Project: PUBLIC WORKS

PROJECT INFORMATION				
Project Name: COMPLETE COMPREHENSIVE PLAN, UNIFIED DEVELOPMENT ORDINANCE & OFFICIAL MAP UPDATE				
Project Description:		Picture:		
The purpose is to update the 2006 Comprehensive Plan using baseline analysis, vision for the City, and looking at Transportation, Parks, Housing, Public Facilities, Future Land Use, Urban Design and Implementation. Amendment as appropriate updating districts and standards or deleting unnecessary districts and standards.				
Year	Project Cost	Purpose of Expenditure		
Adopted				
2011-2012	\$ 82,000	Complete review, update and amendments of the City's Comprehensive UDO Plan.		
2012-2013				
2013-2014				
2014-2015				
2015-2016				
Total	\$ 82,000			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Water/Wastewater Fund Reserves		None	None	None
Project Origination		Change from Previous C.I.P.		
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff	√	New Project	
	Other			
Department Coordinating Project: PUBLIC WORKS				

PROJECT INFORMATION				
Project Name: DEVELOP AND IMPLEMENT CITY OF PORTLAND FACILITY REHABILITATION PLAN				
Project Description:		Picture:		
The facility rehabilitation and improvement study includes the assessment of the condition of 25 primary facilities and development of a plant to extend their lives.				
Year	Project Cost	Purpose of Expenditure		
Adopted				
2011-2012	\$ 9,600	Facility assessment for 25 locations to determine life extending maintenance and improvements.		
2012-2013				
2013-2014				
2014-2015				
2015-2016				
Total	\$ 9,600			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Water/Wastewater Fund Reserves		Unknown	Unknown	None
Project Origination		Change from Previous C.I.P.		
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff	√	New Project	
	Other			
Department Coordinating Project: PUBLIC WORKS				

PROJECT INFORMATION				
Project Name: PHASE 9 - MAJOR STREET IMPROVEMENT MAINTENANCE AND IMPROVEMENT PROGRAM				
Project Description:		Picture:		
The project provides funds for the City's replacement, rehabilitation and improvement of the curbs, gutters, and the sealcoat and rehabilitation of the City's streets. The City contracts the work with oversight from the Public Works Director/Engineer.				
Year	Project Cost (Estimated)	Purpose of Expenditure		
Adopted				
2011-2012				
2012-2013	\$ -			
2012-2013	\$ 4,059,200	Curb, Gutter and Street Sealcoat and Repair		
Total	\$ 4,059,200			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Certificates of Obligation		\$30,000 One time cost.	1040 Inspection Hours	None
Project Origination		Change from Previous C.I.P.		
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff	√	New Project	
	Other			
Department Coordinating Project: PUBLIC WORKS				

PROJECT INFORMATION			
Project Name: LEASE-PURCHASE CRITICAL FIRE EQUIPMENT - HIGH VOLUMENT PUMPER TRUCK			
Project Description:		Picture:	
Lease-Purchase a High Volume Pumper Truck to replace equipment that is becoming outdated and worn. Also replaces equipment in order to keep up with increasingly stringent regulatory requirements.			
Year	Project Cost	Purpose of Expenditure	
Adopted 2011-2012			
2012-2013	\$ 84,500	Lease-Purchase payment Critical Equipment for Public Safety	
2013-2014	\$ 84,500	Lease-Purchase payment Critical Equipment for Public Safety	
2014-2015	\$ 84,500	Lease-Purchase payment Critical Equipment for Public Safety	
2015-2016	\$ 84,500	Lease-Purchase payment Critical Equipment for Public Safety	
Total	\$ 338,000		
> 2016			
Funding Source(s)		Operating Cost(s)	Staffing Levels
Revenue Bonds & EDAP Grant		\$7,500 Annually	No Change
Project Origination		Change from Previous C.I.P.	
	City Council		No Change
	Board/Commission		Increase in Amount
	Citizen/Civic Assoc.		Decrease in Amount
√	Staff	√	New Project
	Other		
Department Coordinating Project: PUBLIC SAFETY			

PROJECT INFORMATION				
Project Name: COMMUNITY CENTER EXPANSION PROJECT - IMPROVE ACCESS & ADD SENIOR ACTIVITY AREA				
Project Description:		Picture:		
This project will improve access to the Community Center and a Senior Activity Area will be added. The addition of the Senior Activity Center will bring in another service into the centralized Civic Complex that houses City Hall, the Community Center, Aquatics, and the Police Department. Additional access and parking will be added to accommodate the renovation.				
Year	Project Cost (Estimated)	Purpose of Expenditure		
Adopted				
2011-2012	\$ -			
2012-2013				
2013-2014	\$ 3,000,000	Community Center Expansion to include Senior Activity Center and Additional Access and Parking.		
2014-2015				
2015-2016				
Total	\$ 3,000,000			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
C.O.'S, General Fund, 4b Tax, Restricted		Unknown	Unknown	Unknown
Project Origination		Change from Previous C.I.P.		
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff	√	New Project	
	Other			
Department Coordinating Project: PARKS AND RECREATION				

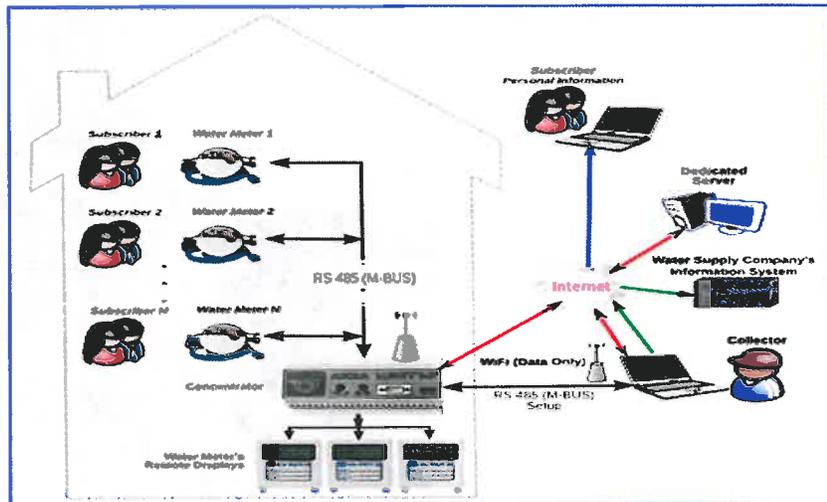
PROJECT INFORMATION

Project Name: FINANCE, BID AND BEGIN INSTALLATION OF REMOTE READ WATER METER SYSTEM

Project Description:

The installation of a Remote Read Water Meter System will allow the collection of consumption, diagnostic and status data from the meters to a central database for billing, troubleshooting, and analyzing. This will save the expense of physical trips to each meter and will provide for more accurate readings. The analytical data will also provide a better view of real time usage and predictability. Reducing errors will improve customer service.

Picture:



Year	Project Cost (Estimated)	Purpose of Expenditure		
Adopted 2011-2012		Finance, Bid & Install Remote Read Water Meter System (Project was to be in FY 2014-2015 has been moved up in priority on the CIP)		
2012-2013	\$ 1,500,000			
2013-2014				
2014-2015				
2015-2016				
Total	\$ 1,500,000			
> 2016				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Certificates of Obligation		\$30,000/Year	1 Additional Meter Reader	None
Project Origination		Change from Previous C.I.P.		
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff	√	New Project	
	Other			
Department Coordinating Project: PUBLIC WORKS				

PROJECT INFORMATION

Project Name: PHASE 10 - MAJOR STREET IMPROVEMENT MAINTENANCE AND IMPROVEMENT PROGRAM

Project Description:

The project provides funds for the City's replacement, rehabilitation and improvement of the curbs, gutters, and the sealcoat and rehabilitation of the City's streets. The City contracts the work with oversight from the Public Works Director/Engineer.

Picture:



Year	Project Cost	Purpose of Expenditure		
Adopted 2011-2012	\$ -			
2012-2013				
2013-2014				
2014-2015	\$ 3,361,900	Curb, Gutter and Street Sealcoat and Repair		
2015-2016				
Total	\$ 3,361,900			
> 2016				

Funding Source(s)	Operating Cost(s)	Staffing Levels	New or Additional Revenues
Certificates of Obligation	\$30,000 One time cost.	1040 Inspection Hours	None

Project Origination	Change from Previous C.I.P.		
City Council		No Change	
Board/Commission		Increase in Amount	
Citizen/Civic Assoc.		Decrease in Amount	
√ Staff	√	New Project	
Other			

Department Coordinating Project: PUBLIC WORKS



CITY OF PORTLAND
DEBT POLICY & ANALYSIS



CITY OF PORTLAND

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DEBT POLICY AND ANALYSIS

The City’s policy is to fund capital improvement projects on a “pay-as-you-go” basis whenever possible. In the case of large equipment purchases or major infrastructure projects, debt financing is necessary. The City’s objective is to maintain levels of debt service that will not negatively impact taxes or utility rates and still allow the City the ability to maintain the capital needs and infrastructure that is both efficient and effective.

Key factors to consider when issuing debt: not issuing debt using a longer life than the useful life of the asset and appropriately projecting the revenues sources that are used to repay the debt.

Currently the City of Portland holds an A+ rating from Standard & Poor’s Corporation for both General Obligation and Revenue Bonds.

The Constitution of the State of Texas provides that the ad valorem taxes levied by the City for debt service and maintenance and operation purposes shall not exceed \$2.50 for each hundred dollars of assessed valuation of tax able property. There is no limitation within the \$2.50 rate for interest and sinking fund purposes; however, it is the policy of the Attorney General of the State of Texas to prohibit the issuance of debt by a city if such issuance produces debt service requirements that exceed the amount that can be paid from \$1.50 tax rate calculated at 90% collection.

Assuming the maximum tax rate for debt service of \$1.50 on assessed valuation of \$888,332,276 for tax year 2011, at a 90.00% collection rate, would produce tax revenue of \$13,058,484.

COMPUTATION OF LEGAL DEBT MARGIN

Total Assessed Value	\$888,332,276
Constitutional Limit	2.5%of assessed value
Maximum Constitutional Revenue Available	\$22,08,307
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 valuation
Tax Rate for Fiscal Year 2011-2012	\$0.614071 per \$100 valuation
Available Unused Constitutional Max Rate	1.89% of assed value

Computation of Legal Debt Margin

Total Assessed Value **\$ 888,332,276**

Debt Limit - Maximum serviceable permitted allocation
of \$1.50 per \$100 of assessed value at 90.00% collection rate **\$ 143,314,791**

Amount of debt applicable to debt limit:

Total General Obligation Debt	\$ 11,200,000
Less: Amount available in Debt Service Fund	315,026
Amounts considered self-supporting	-

Total net deductions 315,026

Total amount of debt applicable to debt limit 10,884,974

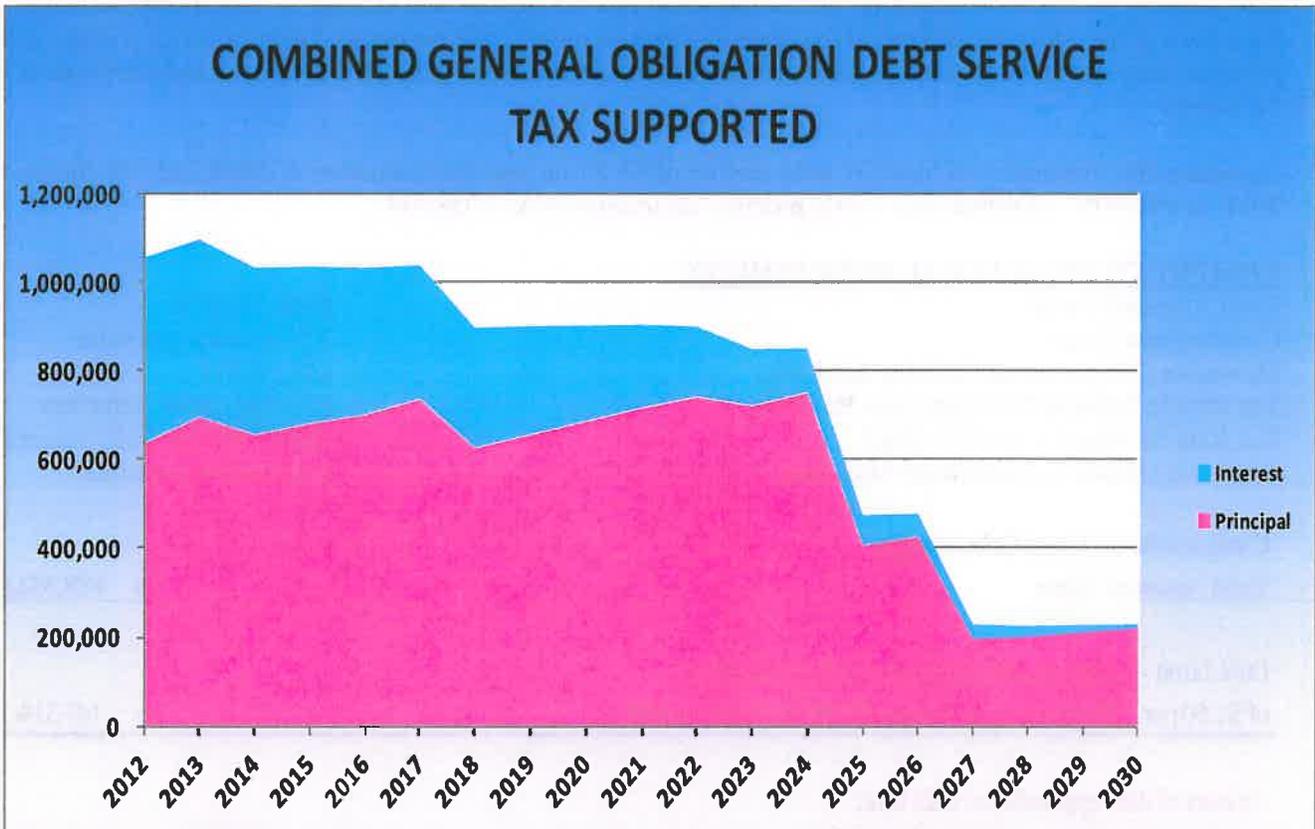
Legal Debt Margin **\$ 132,429,817**

CITY OF PORTLAND DEBT PORTFOLIO

The City of Portland currently has \$21,071,000 in outstanding General Obligation Debt and Utility System Revenue Bonds as well as \$4,575,000 outstanding in Sales Tax Revenue Bonds.

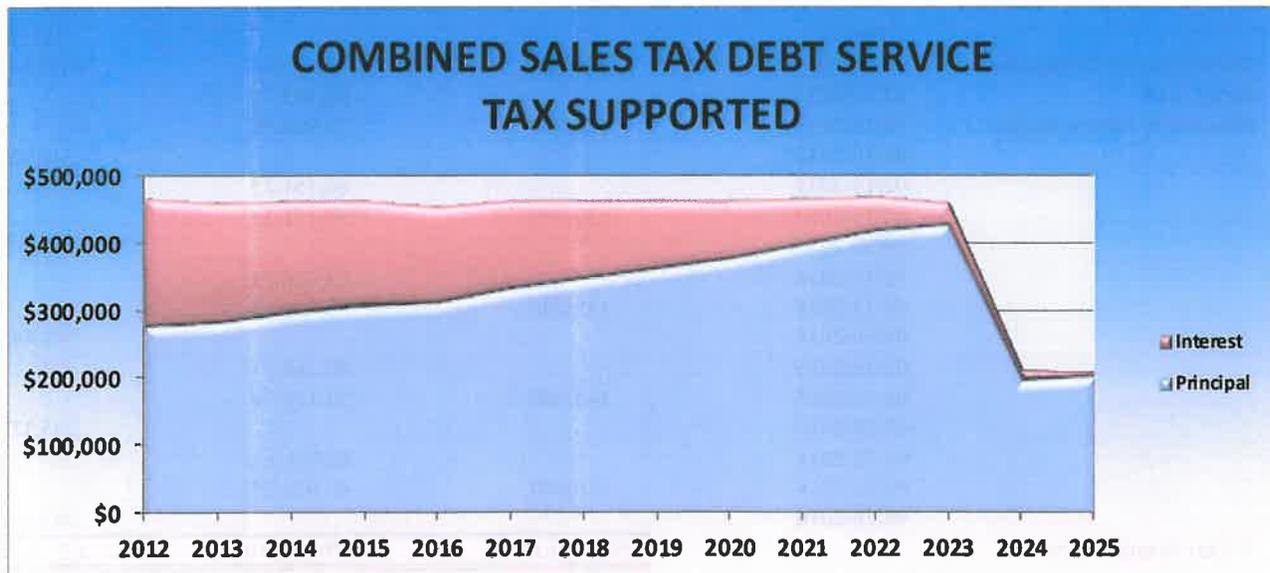
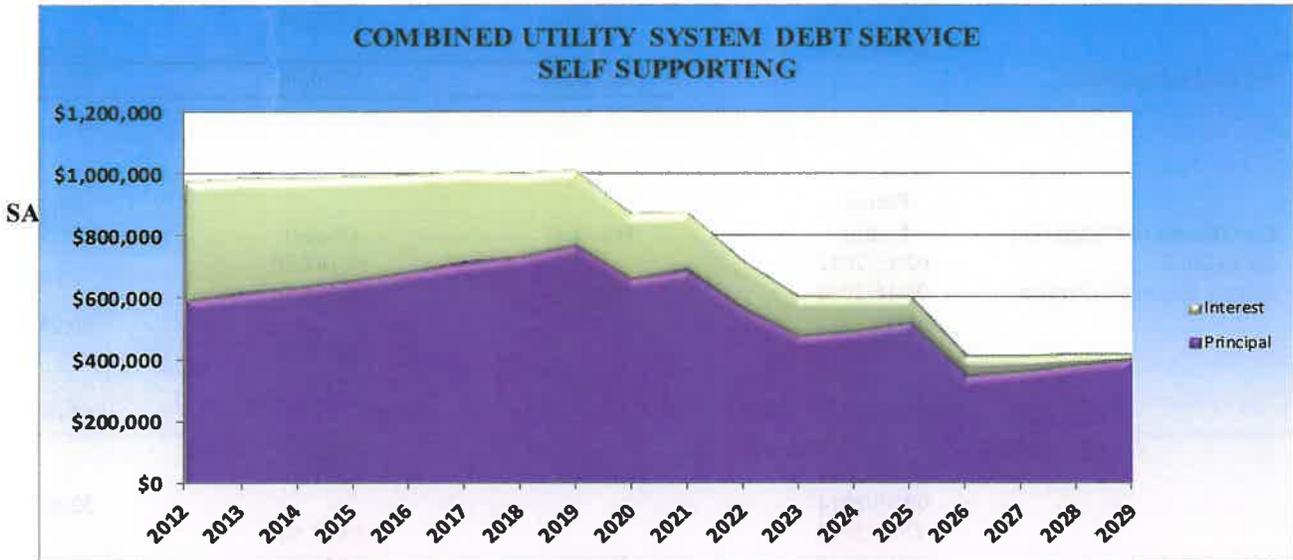
GENERAL OBLIGATION DEBT

- 1997 Series Debt was issued to finance Fire Station No. 2.
- 2002 Series Debt issued to finance Street Improvement Program.
- 2003 Series Debt issued to finance the Library Expansion Project.
- 2006 Series Debt issued to finance the New Police Department.
- 2010 Series Debt issued to finance Street, Sealcoat, Curb & Gutter Maintenance.
- 2010 Series Debt Refunding Bonds.



UTILITY SYSTEM REVENUE BONDS

- 2002 Series Revenue Bonds issued to finance Highway 181 Waterline, Treatment Plant Blowers, and a New Lab Building.
- 2004 Series Revenue Bonds issued to finance Growth Corridor Utility Improvements.
- 2009 Series Revenue Bonds issued to finance Doyle Addition Sewer Improvements.
- 2009-A Series Revenue Bonds issued to finance Water and Sewer System Improvements, Lift Station and Water Tank Maintenance and Improvements.
- Series 2010 Debt Payments (Refinance all of 2000 Series and part of 2002 Series).



BONDED DEBT SERVICE

Five Year Requirements

General Obligation Debt

Certificates of Obligation	Period Ending	Principal	Interest	Annual Debt Service
Series 1997	02/15/2012		2,850.00	
Firestation No. 2	08/15/2012	60,000	2,850.00	
	09/30/2012			65,700.00
	02/15/2013		1,425.00	
	08/15/2013	60,000	1,425.00	
	09/30/2013			62,850.00
5- Year Requirements		120,000.00	8,550.00	128,550.00

Certificates of Obligation	Period Ending	Principal	Interest	Annual Debt Service
Series 2003	02/15/2012		10,147.50	
Library Expansion Project	08/15/2012	30,000	10,147.50	
	09/30/2012			50,295.00
	02/15/2013		9,547.50	
	08/15/2013	35,000	9,547.50	
	09/30/2013			54,095.00
	02/15/2014		8,821.25	
	08/15/2014	35,000	8,821.25	
	09/30/2014			52,642.50
	02/15/2015		8,077.50	
	08/15/2015	35,000	8,077.50	
	09/30/2015			51,155.00
	02/15/2016		7,307.50	
	08/15/2016	35,000	7,307.50	
	09/30/2016			49,615.00
5- Year Requirements		170,000.00	87,802.50	257,802.50

Certificates of Obligation	Period Ending	Principal	Interest	Annual Debt Service
Series 2006	02/15/2012		58,963.75	
New Police Station Project	08/15/2012	125,000	58,963.75	
	09/30/2012			242,927.50
	02/15/2013		56,151.25	
	08/15/2013	130,000	56,151.25	
	09/30/2013			242,302.50
	02/15/2014		53,226.25	
	08/15/2014	135,000	53,226.25	
	09/30/2014			241,452.50
	02/15/2015		50,188.75	
	08/15/2015	145,000	50,188.75	
	09/30/2015			245,377.50
	02/15/2016		46,926.25	
	08/15/2016	150,000	46,926.25	
	09/30/2016			243,852.50
5- Year Requirements		685,000.00	530,912.50	1,215,912.50

CITY OF PORTLAND, TX

General Obligation Debt

Certificates of Obligation	Period Ending	Principal	Interest	Annual Debt Service
Series 2010	02/15/2012		70,768.75	
Street Improvements	08/15/2012	330,000	70,768.75	
	09/30/2012			471,537.50
	02/15/2013		67,468.75	
	08/15/2013	280,000	67,468.75	
	09/30/2013			414,937.50
	02/15/2014		63,268.75	
	08/15/2014	235,000	63,268.75	
	09/30/2014			361,537.50
	02/15/2015		59,743.75	
	08/15/2015	245,000	59,743.75	364,487.50
	09/30/2015			
	02/15/2016		56,068.75	
	08/15/2016	245,000	56,068.75	357,137.50
	09/30/2016			
5-Year Requirements		1,335,000.00	634,637.50	1,969,637.50

Certificates of Obligation	Period Ending	Principal	Interest	Annual Debt Service
GO Refunding Series 2010	02/15/2012		66,625.00	
(defeased Series 2002)	08/15/2012	90,000	66,625.00	
	09/30/2012			223,250.00
	02/15/2013		65,725.00	
	08/15/2013	190,000	65,725.00	
	09/30/2013			321,450.00
	02/15/2014		62,875.00	
	08/15/2014	250,000	62,875.00	
	09/30/2014			375,750.00
	02/15/2015		59,125.00	
	08/15/2015	255,000	59,125.00	373,250.00
	09/30/2015			
	02/15/2016		55,300.00	
	08/15/2016	270,000	55,300.00	380,600.00
	09/30/2016			
5-Year Requirements		1,055,000.00	619,300.00	1,674,300.00

BONDED DEBT SERVICE
Five Year Requirements

Utility System Revenue Debt

Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2004	03/01/2012		43,318.75	
Growth Corridor	09/01/2012	110,000	43,318.75	
Utility Improvements	09/30/2012			196,637.50
	03/01/2013		40,981.25	
	09/01/2013	115,000	40,981.25	
	09/30/2013			196,962.50
	03/01/2014		38,853.75	
	09/01/2014	120,000	38,853.75	
	09/30/2014			197,707.50
	03/01/2015		36,543.75	
	09/01/2015	125,000	36,543.75	
	09/30/2015			198,087.50
	03/01/2016		34,075.00	
	09/01/2016	130,000	34,075.00	
	09/30/2016			198,150.00
5-Year Requirements		600,000.00	387,545.00	987,545.00

Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2009	03/01/2012		6,948.30	
Doyle Addition/Nueces Bay	09/01/2012	11,000	6,948.30	
Utility Improvements	09/30/2012			24,896.60
	03/01/2013		6,738.75	
	09/01/2013	12,000	6,375.75	
	09/30/2013			25,477.50
	03/01/2014		6,504.15	
	09/01/2014	12,000	6,504.15	
	09/30/2014			25,008.30
	03/01/2015		6,263.55	
	09/01/2015	13,000	6,263.55	
	09/30/2015			25,527.10
	03/01/2016		5,999.65	
	09/01/2016	13,000	5,999.65	
	09/30/2016			24,999.30
5-Year Requirements		61,000.00	64,545.80	125,908.80

Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2009-A	03/01/2012		106,725.00	
Water Tank, Liftstation, and Water and Sewer Improvements	09/01/2012	290,000	106,725.00	
	09/30/2012			503,450.00
	03/01/2013		103,825.00	
	09/01/2013	305,000	103,825.00	
	09/30/2013			512,650.00
	03/01/2014		100,012.50	
	09/01/2014	315,000	100,012.50	
	09/30/2014			515,025.00
	03/01/2015		96,075.00	
	09/01/2015	330,000	96,075.00	
	09/30/2015			522,150.00
	03/01/2016		91,537.50	
	09/01/2016	345,000	91,537.50	
	09/30/2016			528,075.00
5-Year Requirements		1,585,000.00	996,350.00	2,581,350.00

Utility System Revenue Debt

Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2010	03/01/2012		33,975.00	
This issue defeased all of the Series 2000 and a portion of the Series 2002.	09/01/2012	185,000	33,975.00	
	09/30/2012			252,950.00
	03/01/2013		32,125.00	
	09/01/2013	190,000	32,125.00	
	09/30/2013			254,250.00
	03/01/2014		30,225.00	
	09/01/2014	195,000	30,225.00	
	09/30/2014			255,450.00
	03/01/2015		28,275.00	
	09/01/2015	195,000	28,275.00	
09/30/2015			251,550.00	
03/01/2016			26,325.00	
09/01/2016	200,000	26,325.00		
09/30/2016				252,650.00
5-Year Requirements		<u>965,000.00</u>	<u>301,850.00</u>	<u>1,266,850.00</u>

BONDED DEBT SERVICE**Five Year Requirements****Sales Tax Revenue Debt**

Tax Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2003	02/15/2012		47,926.25	
Venue Project	08/15/2012	155,000	47,926.25	
	09/30/2012			250,852.50
	02/15/2013		45,213.75	
	08/15/2013	160,000	45,213.75	
	09/30/2013			250,427.50
	02/15/2014		42,313.75	
	08/15/2014	165,000	42,313.75	
	09/30/2014			249,627.50
	02/15/2015		39,220.00	
	08/15/2015	170,000	39,220.00	
	09/30/2015			248,440.00
	02/15/2016		35,905.00	
	08/15/2016	175,000	35,905.00	
	09/30/2016			246,810.00
5-Year Requirements		650,000.00	421,157.50	999,347.50

Tax Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2007	02/15/2012		46,818.75	
Community Center Complex	08/15/2012	125,000	44,318.75	
	09/30/2012			216,137.50
	02/15/2013		44,318.75	
	08/15/2013	125,000	41,818.75	
	09/30/2013			211,137.50
	02/15/2014		41,818.75	
	08/15/2014	135,000	39,118.75	
	09/30/2014			215,937.50
	02/15/2015		39,118.75	
	08/15/2015	140,000	36,318.75	
	09/30/2015			215,437.50
	02/15/2016		36,318.75	
	08/15/2016	140,000	33,518.75	
	09/30/2016			209,837.50
5-Year Requirements		525,000.00	403,487.50	858,650.00



CITY OF PORTLAND
RESOLUTIONS & ORDINANCES



CITY OF PORTLAND

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RESOLUTION NO. 632

**A RESOLUTION ADOPTING A REVISED CITY
OF PORTLAND STRATEGIC OPERATING PLAN
AND DIRECTING THE CITY MANAGER TO
IMPLEMENT IT**

WHEREAS the success of the City of Portland can be attributed to a continuous strategic planning process; and,

WHEREAS the City Council recently reviewed all 3 elements of its Strategic Operating Plan and determined that revisions should be made to the Operating Principles; and,

WHEREAS a revised Strategic Operating Plan will better guide the City of Portland and maximize its overall effectiveness.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORTLAND, TEXAS:

THAT the newly revised "City of Portland Strategic Operating Plan," a copy of which is attached hereto and incorporated herein, is hereby adopted.

THAT the City Manager is hereby directed to publicize it, disseminate it, incorporate it in the current as well as ensuing fiscal year budget and ensure that all City of Portland employees adhere to it.

PASSED and APPROVED this 3rd day of May 2011.

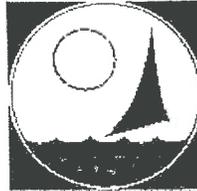
EXECUTED:

BY: David R. Krebs
David Krebs, Mayor

ATTEST:

BY: Annette Hall
Annette Hall
City Secretary





2011-2012 CITY OF PORTLAND STRATEGIC OPERATING PLAN

OPERATING VISION

A city recognized for its exceptional family life, safety, civility, extremely clean appearance, well maintained infrastructure, expanded municipal service menu and moderate cost of living through the promotion of economic development that is beneficial to the long term well-being of the community.

PHILOSOPHY OF GOVERNMENT

The City of Portland shall provide services and levels of service demanded by the majority of its citizens with the smallest government possible for the least possible cost. The City Council, Staff and employees pledge to:

- Comply with local, state and federal law
- Meet or exceed ethical and professional standards
- Meet their fiduciary responsibilities
- Be concerned, courteous and responsive when dealing with the public
- Fully and effectively inform the public in the most timely fashion
- Project a positive image, continuously promote the City and compete for distinction or recognition whenever possible
- Place the interests of the City and the needs of the citizens before their own
- Cooperate, collaborate and coordinate to the extent possible locally, area-wide, regionally and state-wide
- Promote professional development and innovation that improves the provision of City services
- Mitigate issues in which rights conflict when doing so serves a public purpose

OPERATING PRINCIPLES

- Revenue projections must be minimized and cost estimates maximized to ensure budget integrity
- The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development
- True cost-benefit analysis should be conducted before decisions are made to annex land, acquire more property, construct new facilities, raise service levels or deliver additional services
- Services that have questionable strategic value and benefit a limited number of citizens should either be eliminated or the costs associated with their delivery should be borne by the

- citizens who benefit
- Expenditures associated with the maintenance, repair and rehabilitation of the infrastructure must increase
 - A minimum 3 month reserve must be maintained in every budgetary operating fund
 - The General Fund Reserve and Water/Wastewater Enterprise Fund Reserve may be used to finance planning initiatives and capital projects (improvements and recurring capital maintenance projects) when minimum balances have been exceeded
 - Utility rates should be designed to finance truly segregated (water and sanitary sewer service) day to day costs, debt service, unforeseen capital repairs and if possible, recurring capital maintenance
 - Facilities that have questionable value, benefit a limited number of citizens and generate more costs than revenue should be eliminated
 - Opportunities to secure public grants-in-aid, private contributions and sell surplus property should be fully exploited
 - The waiver of recreation facility user fees should be minimized to the extent possible and prohibited in the case of fundraisers
 - Existing policies, rules and regulations should be continuously reviewed to ensure present day relevance, fairness and appropriateness
 - Opportunities to identify, cultivate and secure desirable economic development prospects should be fully exploited, be they within the city limits, within the extraterritorial jurisdiction or just beyond
 - The delivery of business and development services should be streamlined as well as expedited
 - Sensible "Green" policies, programs and projects should be promoted
 - Goods and services should be locally purchased as long as doing so does not compromise quality, quantity or cost
 - Significant services delivered through private sector contracts or interlocal governmental agreements should be internally proposed or bid, competitively proposed or bid and annually reviewed to ensure outsourcing is the most appropriate means of delivery

Resolution No. 632 adopted May 3, 2011

RESOLUTION NO. 636

A RESOLUTION ADOPTING A 5 YEAR CAPITAL PROGRAM (OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2016) IN COMPLIANCE WITH THE CITY CHARTER AND DIRECTING THE CITY MANAGER TO IMPLEMENT IT

WHEREAS the City Charter requires the City Manager to submit a 5 Year Capital Program to the City Council by May 15 of each fiscal year; and,

WHEREAS the City Charter requires the City Council to approve the 5 Year Capital Program submitted to it by the City Manager, with or without amendments, by August 15 of each fiscal year; and,

WHEREAS the City Council has reviewed the 5 Year Capital Program, found it to be in compliance with all City Charter requirements and believes its approval by resolution is in the best interest of Portland residents.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORTLAND, TEXAS:

THAT the 5 year Capital Program (October 1, 2011 - September 30, 2016), a copy of which is attached hereto and incorporated herein, is hereby adopted in compliance with the City Charter and the City Manager directed to implement it.

PASSED and APPROVED this 2nd day August 2011.

EXECUTED:

BY: David R. Krebs
David Krebs
Mayor

ATTEST:
Annette Hall
Annette Hall
City Secretary



5 YEAR CAPITAL PROGRAM

OCTOBER 1, 2011 - SEPTEMBER 30, 2016

Adopted by Resolution No. 636 at the August 2, 2011 regular City Council meeting in compliance with Section 5.07 of the City Charter

CAPITAL PROGRAM

OCTOBER 1, 2011 - SEPTEMBER 30, 2016

<u>FISCAL YEAR</u>	<u>COST</u>
1. 2011-2012	4,601,178
2. 2012-2013	4,283,856
3. 2013-2014	8,448,078
4. 2014-2015	3,586,556
5. 2015-2016	224,656
TOTAL	<u>\$21,144,324</u>

CAPITAL PROGRAM**FISCAL YEAR 2011-2012**

— Amount Financed in Previous Fiscal Year

	<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
1.	Complete "Major Street Maintenance and Improvement Program - Phase 8"	4,608,996	Certificates of Obligation (7 and 20 Year Term) and General Fund Reserve
2.	Finance and Design Utility Line Replacement Program - Phase 1	3,723,422	Revenue Bonds (20 Year Term)
	o Water Mains (50% of Line List)	2,117,156	
	o Sanitary Sewer Mains (50% of Line List)	1,606,266	
3.	Complete "Wastewater Treatment Plant Improvement Project"	3,036,980	Revenue Bonds (20 Year Term)
4.	Secure Phase 2 Funds, Bid and Begin Doyle Addition/Nueces Bay Subdivision Sanitary Sewer Construction Project	2,493,000	Economically Distressed Area Program Grant
5.	Complete "Olde Town Liftstation/ Force Main Construction Project"	1,193,200	Revenue Bonds (20 Year Term)
6.	Secure Funds and design "ETJ Service Line Construction Project"	468,000	Economically Distressed Areas Program Grant
7.	Lease-Purchase and Install Critical Software (Public Safety and Public Works)	140,156	General Fund Operating Budget (\$128,836) and Water/Wastewater Enterprise Fund Operating Budget (\$11,320)
8.	Complete "Memorial Parkway Force Main Construction Project"	332,365	Revenue Bonds (20 Year Term)
9.	Consolidate Memorial Parkway Travel Lanes at Intersection with Buddy Ganem and Bridge Oak Ridge Outfall Ditch	303,000	General Fund Reserve
10.	Design, Bid and Complete Construction of Multi-Purpose Field at Sports Complex	250,000	General Fund Reserve
11.	Expand SCADA Coverage to Treatment Plant and all Liftstations	100,000	Water/Wastewater Enterprise Fund Reserve

12. Complete Comprehensive Plan, Unified Development Ordinance and Official Map Update	82,000	General Fund Reserve
13. Replace Official Logos on all Water Storage Tanks	75,000	Water/Wastewater Enterprise Fund Reserve
14. Develop and Implement CoP Facility Rehabilitation Plan	9,600	General Fund Reserve (\$4,800) and Water/Wastewater Enterprise Fund Reserve (\$4,800)
Total	<u>\$4,601,178</u>	

CAPITAL PROGRAM

FISCAL YEAR 2012-2013

___ Amount Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
1. Finance and Design "Street Maintenance Improvement Program - Phase 9"	4,059,200	Certificates of Obligation (7 and 20 Year Term)
2. Bid, Begin and Complete "Utility Line Replacement Program - Phase 1"	<u>3,723,422</u>	Revenue Bonds (20 Year Term)
o Water Mains (50% of Line List)	<u>2,117,156</u>	
o Sanitary Sewer Mains (50% of Line List)	<u>1,606,266</u>	
3. Complete "Doyle Addition/Nueces Bay Subdivision Sanitary Sewer Construction Project"	2,493,000	Economically Distressed Area Program Grant
4. Complete "ETJ Service Line Construction Project"	468,000	Economically Distressed Areas Program Grant
5. Lease-Purchase and Install Critical Software (Public Safety and Public Works)	140,156	General Fund Operating Budget (\$128,836) and Water/Wastewater Enterprise Fund Operating Budget (\$11,320)
6. Lease-Purchase of High Volume Pumper (Fire)	84,500	General Fund Operating Budget
Total	<u>\$4,283,856</u>	

CAPITAL PROGRAM**FISCAL YEAR 2013-2014**

___ Amount Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
1. Bid and Begin "Street Maintenance Improvement Program - Phase 9"	4,059,200	Certificates of Obligation (7 and 20 Year Term)
2. Finance and Design Utility Line Replacement Program - Phase 2	<u>3,723,422</u>	Revenue Bonds (20 Year Term)
o Water Mains (50% of Line List)	2,117,156	
o Sanitary Sewer Mains (50% of Line List)	1,606,266	
3. Finance and Design "Community Center Expansion Project" to Improve Access and Provide Senior Activity Area	3,000,000	Certificates of Obligation (20 Year Term), General Fund Reserve, 4b Sales Tax Fund Reserve and Restricted Use Fund Reserve
4. Complete Doyle Addition/Nueces Bay Subdivision Sanitary Sewer Construction Project	2,493,000	Economically Distressed Area Program Grant
5. Finance, Bid and Begin Installation of Remote Read Water Meter System	1,500,000	Revenue Bonds (10 Year Term)
6. Bid, Begin and Complete "ETJ Service Line Construction Project"	468,000	Economically Distressed Areas Program Grant
7. Lease-Purchase and Install Critical Software (Public Safety and Public Works)	140,156	General Fund Operating Budget (\$128,836) and Water/Wastewater Enterprise Fund Operating Budget (\$11,320)
8. Lease-Purchase of High Volume Pumper (Fire)	84,500	General Fund Operating Budget
Total	<u>\$8,448,078</u>	

CAPITAL PROGRAM**FISCAL YEAR 2014-2015***— Amount Financed in Previous Fiscal Year*

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
1. Finance and Design "Major Street Maintenance and Improvement Program - Phase 10"	3,361,900	Certificates of Obligation (7 and 20 Year Term)
2. Bid and Begin "Community Center Expansion Project" to Improve Access and Provide Senior Activity Area	3,000,000	Certificates of Obligation (20 Year Term), General Fund Reserve, 4b Sales Tax Fund Reserve and Restricted Use Fund Reserve
3. Complete Installation of "Remote Read" Water Meter System	1,500,000	Revenue Bonds (10 Year Term)
4. Lease-Purchase and Install Critical Software (Public Safety and Public Works)	140,156	General Fund Operating Budget (\$128,836) and Water/Wastewater Enterprise Fund Operating Budget (\$11,320)
5. Lease-Purchase of High Volume Pumper (Fire)	84,500	General Fund Operating Budget
Total	<u>\$3,586,556</u>	

CAPITAL PROGRAM

FISCAL YEAR 2015-2016

— Amount Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
1. Bid and Begin "Major Street Maintenance and Improvement Program - Phase 10"	3,361,900	Certificates of Obligation (7 and 20 Year Term)
2. Complete "Community Center Expansion Project" to Improve Access and Provide Senior Activity Area	3,000,000	Certificates of Obligation (20 Year Term), General Fund Reserve, 4b Sales Tax Fund Reserve and Restricted Use Fund Reserve
3. Lease-Purchase and Install Critical Software (Public Safety and Public Works)	140,156	General Fund Operating Budget (\$128,836) and Water/Wastewater Enterprise Fund Operating Budget (\$11,320)
4. Lease-Purchase of High Volume Pumper (Fire)	84,500	General Fund Operating Budget
Total	<u>\$ 224,656</u>	

ORDINANCE NO. 2037

AN ORDINANCE AMENDING AND ADJUSTING ORDINANCE NO. 2024 PASSED ON THE 14th OF SEPTEMBER 2010, AMENDING THE FUND LEVEL BUDGET FOR THE CITY OF PORTLAND FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2011, AND MAKING SUPPLEMENTAL APPROPRIATIONS AND ADJUSTMENTS FOR SAID FISCAL YEAR; REPEALING ALL ORDINANCES IN CONFLICT HERewith, PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE; AND AN EFFECTIVE DATE THEREOF.

WHEREAS, during the fiscal year of the City of Portland ending the 30th day of September 2011, the City Manager has indicated to the City Council that there are amendments and adjustments necessary to the present Budget adopted by Ordinance 2024 passed on the 14th day of September 2010, and

WHEREAS, no previous amendment to the FY2011 Budget has been presented,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND, TEXAS, AS FOLLOWS, TO-WIT:

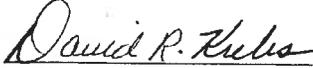
SECTION 1: That the attached amendments and adjustments shall be made to the Budget for the fiscal year of the City of Portland ending the 30th day of September, 2011.

SECTION 2: That this Ordinance repeals all ordinances in conflict herewith.

SECTION 3: That this Ordinance shall be in full force and effect from and after the date of its adoption, approval, and required publication of its caption.

Duly approved by the City Council of the City of Portland, Texas on the first reading, May 3, 2011.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, May 17, 2011.


David R. Krebs, Mayor

ATTEST:

Annette Hall,
City Secretary



Amend#1

ORDINANCE NO. 2039

AN ORDINANCE AMENDING AND ADJUSTING ORDINANCE NO. 2024 PASSED ON THE 14th OF SEPTEMBER 2010, AMENDING THE FUND LEVEL BUDGET FOR THE CITY OF PORTLAND FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2011, AND MAKING SUPPLEMENTAL APPROPRIATIONS AND ADJUSTMENTS FOR SAID FISCAL YEAR; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH, PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE; AND AN EFFECTIVE DATE THEREOF.

WHEREAS, during the fiscal year of the City of Portland ending the 30th day of September 2011, the City Manager has indicated to the City Council that there are amendments and adjustments necessary to the present Budget adopted by Ordinance 2024 passed on the 14th day of September 2010, and

WHEREAS, a previous amendment to the present Budget was made by Ordinance 2037, passed on May 17, 2011, and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND, TEXAS, AS FOLLOWS, TO-WIT:

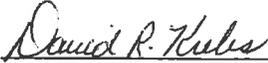
SECTION 1: That the attached amendments and adjustments shall made to the Budget for the fiscal year of the City of Portland ending the 30th day of September, 2011

SECTION 2: That this Ordinance repeals all ordinances in conflict herewith.

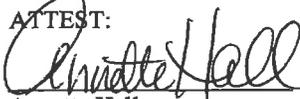
SECTION 3: That this Ordinance shall be in full force and effect from and after the date of its adoption, approval, and required publication of its caption.

Duly approved by the City Council of the City of Portland, Texas on the first reading, September 6, 2011.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, September 12, 2011.


David R. Krebs, Mayor

ATTEST:


Annette Hall,
City Secretary



ORDINANCE NO. 2040

AN ORDINANCE ADOPTING A FUND LEVEL BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012, IN ACCORDANCE WITH THE CHARTER OF THE CITY OF PORTLAND, APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; PROVIDING FOR PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF THIS ORDINANCE AND FOR AN EFFECTIVE DATE THEREOF.

WHEREAS, the City Manager of the City of Portland has submitted to the City Council a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof and providing a complete financial plan for 2011-12 and which said proposed budget has been compiled from detailed information obtained from several departments, divisions, and offices of the City; and,

WHEREAS, the City Council has received said City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of Portland; and,

WHEREAS, the City Council has held public hearings, workshops and meetings to discuss the elements included in the budget and receive comments from citizens and other interested parties.

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

SECTION 1: The fund Level Budget (revenues and expenditures) of the City of Portland for the 2011– 2012 fiscal year is hereby adopted.

SECTION 2: That the sum of \$9,581,523 is hereby appropriated out of the General Fund for the general government/public safety expenditures (capital items included) authorized in the budget document.

SECTION 3: That the sum of \$903,638 is hereby appropriated out of the General Obligation Debt Service Fund for the purpose of paying the principal and interest due on general obligation bonds and certificates of obligation.

SECTION 4: That the sum of \$5,577,586 is hereby appropriated out of the Water/Wastewater Enterprise Fund for water and sanitary sewer system expenditures (capital items included) authorized in the budget document including the sum of \$977,934 out of the Water/Wastewater Enterprise Fund revenues for the purpose of paying interest and principal due on revenue bonds.

SECTION 5: That the sum of \$702,281 is hereby appropriated out of the 4B Economic Development Tax Fund, for the Community Center operating expenditures and to pay \$332,933 principal & interest due on public improvement bonds (Community Center) and certificates of obligation (Portland Fire Station No. 2 and Library expansion).

SECTION 6: That the sum of \$833,891 is hereby appropriated out of the Venue Sales Tax Fund for expenditures related to the operations of the aquatic center, payment of \$250,853

interest and principal due on certificates of obligation, and city-wide parks maintenance and operations.

SECTION 7: That the sum of \$218,341 is hereby appropriated out of the Restricted Use Fund for expenditures related to the special activities authorized by the enabling legislation for each special revenue type.

SECTION 8: That the sum of \$253,740 is hereby appropriated out of the Drainage Enterprise Fund for expenditures to improve drainage throughout the City and pay \$226,103 principal and interest due on certificates of obligation.

SECTION 9: That ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 10: That this ordinance shall be and remain in full force and effect from and after its final passage and publication as herein provided.

SECTION 11: This Ordinance shall take effect on October 1, 2011.

Duly approved by the City Council of the City of Portland, Texas on the first reading, September 6, 2011.

Duly approved by the City Council of the City of Portland, Texas on the second reading, September 12, 2011.

David R. Krebs
David R. Krebs

ATTEST:

Annette Hall
Annette Hall,
City Secretary



ORDINANCE NO. 2041

AN ORDINANCE LEVYING TAXES FOR THE CITY OF PORTLAND, TEXAS FOR THE YEAR 2011, PROVIDING FOR A DATE OF WHICH SUCH TAXES BECOME DELINQUENT; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR PENALTY AND INTEREST TO AND EFFECTIVE DATE THEREOF; PROVIDING FOR A 20% COLLECTION FEE; PROVIDING FOR PUBLICATION OF THE CAPTION OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE THEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND, TEXAS:

SECTION 1: There should be and is hereby levied and ordered to be assessed and collected for the following rate of taxes for the City of Portland, Texas, for the year 2011 to provide for the expenditures of said City for the fiscal year ending September 30, 2012, and to provide for the payments of indebtedness, interest and sinking funds for the City of Portland, to-wit:

- (a) For the general revenue of the General Fund, 0.496663 dollars (49.6663 cents) on each \$100.00 valuation of all taxable property within said City.
- (b) For the revenue to pay indebtedness and related fees, 0.117408 dollars (11.7408 cents) on each \$100.00 valuation of all taxable property within said City.

SECTION 2: The taxes assessed and levied hereby are due and payable on October 1, 2011, and shall be payable not later than January 31, 2012. The penalties and interest provided for herein shall accrue after January 31, 2012 on all taxes remaining unpaid after that date. No penalty or interest shall be due on taxes paid prior to that date.

SECTION 3: In addition to the taxes assessed and levied herein, there is also assessed and levied for the failure to pay taxes due as herein specified, a penalty in the amount of 6% for the first month, plus 1% for each additional month of delinquency. The penalty shall be 12% on all taxes remaining unpaid on July 1, 2012. And, in addition thereto, there is hereby levied and assessed interest at the rate of 1% per month, or any part thereof, of all taxes which become delinquent by the failure or refusal to pay the taxes as herein specified.

SECTION 4: In addition to the taxes and penalty and interest assessed and levied herein, there is also assessed and levied a 20% collection fee on all taxes and penalty and interest that become delinquent and remain unpaid. For all tangible personal property accounts, the effective date for the 20% collection fee will be 60 days following the delinquency date of February 1, 2012. The effective date of the collection fee for all delinquent real property accounts will be July 1, 2012.

SECTION 5: The City of Portland shall have a lien on all taxable property located in the City of Portland, Texas to secure the payment of taxes, penalty, interest, and all costs of collection, assessed and levied hereby.

SECTION 6: Taxes are payable at the San Patricio County Tax-Assessor Collector's offices located in Sinton, Texas or Portland, Texas. The San Patricio County Tax Assessor collector,

who serves as the tax collector of the City of Portland, may, at her discretion, provide other means for payment such as mail, telephone or internet service. The City of Portland shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 7: That the tax roll as presented to the City Council together with any supplements thereto is hereby accepted.

SECTION 8: That the City Council hereby authorizes the City Tax Collector to accept a tender of payment of all the taxes, penalty, and interest due for a tax year's assessment when more than one tax year's assessment is due and owing on property; but such authorization shall not permit the acceptance of a partial payment of the total sum to tax, penalty, and interest due for a year's tax assessment.

SECTION 9: This Ordinance shall be in full force and effect from and after the date of its adoption, approval, and the required publication of its caption in a newspaper having general circulation in the City of Portland.

Duly approved by the City Council of the City of Portland, Texas on the first reading, September 6, 2011.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, September 12, 2011.

David R. Krebs
David R. Krebs, Mayor

ATTEST:

Annette Hall
Annette Hall,
City Secretary





CITY OF PORTLAND
PERSONNEL SUMMARY



CITY OF PORTLAND

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CITY OF PORTLAND
FY 2009-2012
PERSONNEL SUMMARY

Full-Time Equivalent Employees

	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
GENERAL FUND				
<u>Administration</u>				
City Manager	1	1	1	1
City Secretary	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Custodian	1.5	1.5	1.5	1.5
Council Members	6	6	6	6
Mayor	1	1	1	1
Asst. to City Manager	0	0	0	1
Admin. Assistant	0.75	0	0	0
Video Technicians	0	0.75	0.05	0.05
Total FTE'S	12.25	12.25	11.55	12.55
<u>Finance</u>				
Finance Director	1	1	1	1
Senior Accountant/Budget Coordinator	1	1	1	1
Accounting Assistant	1	1	1	1
Personnel Generalist	1	1	1	1
Total FTE'S	4.00	4.00	4.00	4.00
Information Technology				
Sergeant/MIS Technician	1	1	1	1
IT Technician	1	1	1	2
Total FTE'S	2.00	2.00	2.00	3.00
<u>Police</u>				
Assistant City Manager/Public Safety Director	1	1	1	1
Asst. Police Chief	0	0	0	1
Lieutenant	2	2	2	2
Patrol Sergeant	2	2	2	2
Patrol Corporal	3	3	3	3
Detective Sergeant	1	1	1	1
Detective Corporal	1	1	1	1
Patrol Officer	13	13	13	15
Division Coordinator	1	1	1	1
Records & Dispatch Supervisor	1	1	1	1
Dispatchers	6	6	6	6
Records Technician	1	1	1	1
Part-Time Crossing Guards (12)	0	0		0.25
Data Entry Clerk	0.25	0.25	0.25	0.25
Total FTE'S	32.25	32.25	32.25	35.5
Fire				
Fire Chief	1	1	1	1
Asst. Chief/Fire Marshal	1	1	1	1
Administrative Assistant	1	1	1	1
Fire Captain	3	3	3	3
Fire Fighters	9	9	9	9
P/T fire fighters	0.33	0.36	0.36	0.36
Total FTE'S	15.33	15.36	15.36	15.36
Animal Control				
Animal Control Officer	1	1	1	2
Total FTE'S	1.00	1.00	1.00	2.00
<u>Municipal Court</u>				
Judge	1	1	1	1
Court Administrator	1	1	1	1
Court Clerk	1	1	1	1
Total FTE'S	3.00	3.00	3.00	3.00

CITY OF PORTLAND
 FY 2009-2012
 PERSONNEL SUMMARY

<u>Full-Time Equivalent Employees</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
GENERAL FUND				
<u>General Services</u>				
City Engineer/PW Director (50%)	0.0	0.0	0.0	0.5
Administrative Secretary (50%)	0.5	0.5	0.5	0.5
Utilities Superintendent (10%)	0.1	0.1	0.1	0.1
Total FTE'S	0.6	0.6	0.6	1.1
<u>Street Maintenance</u>				
Street Maintenance Supervisor	1	0.5	1	1
Maintenance Worker	4	4	4	4
Summer Laborer	0.96	0.96	0.96	0.96
Total FTE'S	5.96	5.46	5.96	5.96
<u>Vehicle Maintenance</u>				
Vehicle Maintenance Technician	1	1	1	1
Total FTE'S	1	1	1	1
<u>Building</u>				
Chief Building Official	1	1	1	0
Administrative Secretary	1	1	1	1
City Engineer/PW Director 70%	0.7	0.7	0.7	0
Projects Inspector	1	1	1	1
Building Inspector	1	1	1	1
Total FTE'S	4.7	4.7	4.7	3
<u>Park Maintenance</u>				
Supervisor	1	1	1	1
Laborer/Maint. Worker	6	5.5	6	6
Summer Laborer	0.50	0.50	0.50	0.50
Total FTE'S	7.50	7.00	7.50	7.50
<u>Community Center</u>				
Parks & Rec. Director	1	1	1	1
Recreation Superintendent	1	1	1	0
Building Maintenance Supervisor	1	1	1	1
Counter Attendants	2.09	3.50	2.43	3.15
P T Custodians	1.4	1.4	1.4	1.4
Attendant/Gym Monitors	1.39	0.33	1.07	1.07
Reservations Manager	1.00	1.00	1.00	1.00
Total FTE'S	8.88	9.23	8.90	8.62
<u>Kids Klub/Kids Kamp</u>				
Supervisor	0.75	0.75	0.00	0.00
Youth Programs Coordinator	1	1	1	1
Site Supervisors	2.23	2.23	2.67	2.67
Leaders	3.54	3.54	3.87	3.88
Total FTE'S	7.52	7.52	7.54	7.55

CITY OF PORTLAND
FY 2009-2012
PERSONNEL SUMMARY

<u>Full-Time Equivalent Employees</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
GENERAL FUND				
<u>Senior Center</u>				
Senior Programs Coordinator	0.75	0.75	0.75	0.75
Programs Asst.	0.5	0.5	0.5	0.5
Total FTE'S	1.25	1.25	1.25	1.25
<u>Library</u>				
Library Director	1	1	1	1
Librarians	3	3	3	3
Part-time Library Clerks	2	2	2	2.06
Total FTE'S	6	6	6	6.06
GENERAL FUND TOTALS	111.24	110.62	110.61	117.20

CITY OF PORTLAND
FY 2009-2012
PERSONNEL SUMMARY

<u>Full-Time Equivalent Employees</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
RESTRICTED USE FUND (Hotel/Motel & Municipal Court)				
Parks Maintenance Worker	0.00	0.00	0.00	1.00
Bailiff	0.05	0.05	0.05	0.05
Total FTE'S	0.05	0.05	0.05	1.05
RESTRICTED USE TOTAL	0.05	0.05	0.05	1.05
<u>Full-Time Equivalent Employees</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
VENUE SALES TAX FUND				
<u>Aquatic Center</u>				
Aquatics Supervisor	1.00	1.00	1.00	1.00
Pool Manager	1.40	0.75	0.56	0.75
Lifeguards	7.42	5.87	5.87	5.87
Lessons Instructor	0.52	0.00	0.00	0.00
Total FTE'S	10.34	7.62	7.43	7.62
VENUE SALES TAX TOTALS	10.34	7.62	7.43	7.62
<u>Full-Time Equivalent Employees</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
WATER/WASTEWATER FUND				
<u>Administration</u>				
City Engineer/PW Director (30%/50%)	0.3	0.3	0.3	0.5
Utilities Superintendent (90%)	0.9	0.9	0.9	0.9
Administrative Secretary (50%)	0.5	0.5	0.5	0.5
Total FTE'S	1.7	1.7	1.7	1.9
<u>Utility Billing</u>				
Utility Billing Director	1	1	1	1
Billing Clerks	2	2	2	2
Receptionist	0.06	0.06	0.06	0.06
Total FTE'S	3.06	3.06	3.06	3.06
<u>Water Distribution</u>				
Dis/Col Maintenance Supervisor	1	1	1	1
Dis/Col Maintenance Crewleader	1	1	1	1
Meter Reader	3	3	3	3
Total FTE'S	5	5	5	5
<u>Wastewater Collection</u>				
Dis/Col Maintenance Crewleader	1	1	1	1
Maintenance Worker	3	3	3	3
Total FTE'S	4	4	4	4
<u>Wastewater Treatment</u>				
Chief Plant Operator	1	1	1	1
Plant Operator	1	1	1	1
Plant Maintenance Tech.	1	1	1	1
Maintenance Worker	1	1	1	1
Total FTE'S	4	4	4	4
WATER/WASTEWATER TOTALS	17.76	17.76	17.76	17.96
GRAND TOTAL ALL FUNDS	139.34	136.00	135.80	143.83



DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
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GENERAL FUND:

02 ADMINISTRATION

City Manager	63.36	139,071
Assistant to the City Manager	26.00	63,504
City Secretary	24.09	53,037
Building Maintenance Supervisor	12.58	26,334
Custodian	8.36	13,042
Custodian	8.36	13,042
Video Technicians	10.00	1,000
Administrative Assistant	8.00	12,480
Mayor and City Council		3,700
DEPT. TOTAL		<u>325,210</u>

06 FINANCE

Finance Director	40.55	87,648
Accounting Assistant	16.97	37,308
Senior Accountant/Budget Coordinator	26.00	55,744
Human Resource Generalist	19.09	43,372
Summer Intern	9.00	1,080
DEPT. TOTAL		<u>225,152</u>

07 INFORMATION TECHNOLOGY

Sergeant /MIS Technician	24.38	54,269
IT Technician	20.84	1,760
IT Technician	20.84	45,491
DEPT. TOTAL		<u>101,520</u>

CITY OF PORTLAND, TX

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
10 POLICE			
	ACM/Public Safety Director	50.48	113,008
	Division Coordinator	17.72	42,589
	Records Technician	14.83	31,959
	Records & Dispatch Supervisor	17.48	39,406
	Dispatcher	16.70	37,266
	Dispatcher	16.70	37,302
	Dispatcher	16.70	36,958
	Dispatcher	16.70	37,430
	Dispatcher	16.21	33,717
	Dispatcher	16.71	34,813
	Lieutenant CID	26.78	61,317
	Lieutenant	26.78	62,261
	Sergeant CID	24.38	57,577
	Patrol Sergeant	24.38	55,381
	Patrol Sergeant	24.38	56,533
	Police Corporal CID	22.21	48,893
	Patrol Corporal	22.21	49,721
	Police Corporal	22.21	49,385
	Police Corporal	22.21	48,817
	Police Corporal	22.21	51,533
	Patrol Officer CID	20.29	44,513
	Patrol Officer	20.29	42,609
	Patrol Officer	20.29	46,209
	Patrol Officer	20.29	44,281
	Patrol Officer	20.29	43,655
	Patrol Officer	20.29	42,251
	Patrol Officer	19.79	41,163
	Patrol Officer	20.29	44,225
	Patrol Officer	20.29	45,137
	Patrol Officer	20.29	44,029
	Patrol Officer	20.29	44,845
	Patrol Officer	20.29	43,993
	Assistant Chief (New Position Starts 06/01/2012)	35.06	24,330
	Patrol Officer (New Position Starts 06/01/2012)	20.29	14,080
	Patrol Officer (New Position Starts 04/01/2012)	20.29	21,100
	Crossing Guards (Former I.S.D. Program - 12 Part-time)	10.60	74,737
	Data entry clerk	10.00	5,000
	DEPT. TOTAL		<u>1,539,008</u>
14 FIRE			
	Fire Chief	33.40	75,948
	Asst. Chief/Fire Marshal	26.78	59,765
	Fire Captain	24.38	55,005
	Fire Captain	24.38	54,425
	Fire Captain	24.38	55,597
	Fire Engineer	22.21	47,881
	Fire Engineer	22.21	49,821
	Fire Fighter	20.29	43,925
	Fire Fighter	20.29	43,453
	Fire Fighter	20.29	42,203
	Fire Engineer	22.21	47,785
	Fire Fighter	20.29	42,301
	Fire Fighter	20.29	45,861
	Fire Fighter	20.29	42,525
	Adm. Secretary	15.25	33,060
	Fire Fighter - Part time	12.50	9,375
	DEPT. TOTAL		<u>748,926</u>

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
15 ANIMAL CONTROL			
	Animal Control Officer	16.88	37,086
	Animal Control Officer (New Position Starts 04/01/2012))	15.63	24,383
	Part-time	8.00	0
	DEPT. TOTAL		<u>61,468</u>
19 MUNICIPAL COURT			
	Judge		21,080
	Court Administrator	16.55	36,775
	Court Clerk	14.06	29,389
	DEPT. TOTAL		<u>87,243</u>
20 GENERAL SERVICES			
	Utilities Superintendent (10%)	32.72	7,418
	City Engineer/PW Director (50%)	39.53	43,989
	Administrative Secretary	15.26	16,702
	DEPT. TOTAL		<u>68,110</u>
21 STREET MAINTENANCE			
	Street Maint/Supervisor	16.39	35,207
	Maintenance Worker	15.36	36,843
	Maintenance Worker	15.22	35,727
	Maintenance Worker	12.06	25,233
	Maintenance Worker	14.00	31,625
	Summer Laborer	7.25	14,500
	DEPT. TOTAL		<u>179,135</u>
23 VEHICLE MAINTENANCE			
	Veh Maintenance Technician	18.06	38,393
	DEPT. TOTAL		<u>38,393</u>
26 DEVELOPMENT SERVICES			
	Chief Building Official (Position Outsourced)	26.91	0
	Administrative Secretary	15.25	32,376
	Project Inspector	25.38	59,766
	Building Inspector	18.61	39,149
	DEPT. TOTAL		<u>131,292</u>

CITY OF PORTLAND, TX

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
GENERAL FUND:			
50 PARK MAINTENANCE			
	Maintenance Worker	16.97	37,688
	Maintenance Worker	11.06	23,453
	Maintenance Worker	15.66	32,680
	Maintenance Worker	11.94	25,307
	Supervisor	18.61	39,199
	Maintenance Worker	11.06	23,101
	Maintenance Worker	11.06	23,049
	Summer Laborer	8.00	8,400
	DEPT. TOTAL		<u>212,876</u>
51 COMMUNITY CENTER			
	Parks & Recreation Director	33.40	75,764
	Recreation Superintendent (Position Frozen)	25.41	0
	Reservations Manager	14.06	29,289
	Building Maint. Supervisor	12.36	26,204
	Seasonal Assistant	10.00	7,000
	Counter Attendant	8.36	36,299
	PT Custodian	8.00	23,296
	Counter Attendant & Gym Mon	8.00	17,680
	DEPT. TOTAL		<u>215,532</u>
53 KIDZ KLUB/KIDZ KAMP			
	Youth Programs Coordinator	19.53	40,957
	Site Supervisor	9.00	49,968
	Leaders	8.50	68,476
	DEPT. TOTAL		<u>159,401</u>
55 SENIOR CENTER			
	Senior Program's Coordinator	12.54	19,562
	Program Assistant	8.36	8,694
	DEPT. TOTAL		<u>28,257</u>
60 LIBRARY			
	Library Director	29.96	64,569
	Librarian	16.64	36,815
	Librarian	13.57	28,906
	Librarian	14.38	31,524
	Library Clerk	8.00	7,200
	Library Clerk	8.36	9,781
	Library Clerk	8.00	8,320
	Library Clerk	8.36	9,781
	DEPT. TOTAL		<u>196,896</u>
TOTAL GENERAL FUND			<u><u>4,243,681</u></u>

CITY OF PORTLAND, TX

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
<u>WATER/WASTEWATER FUND:</u>			
02 ADMINISTRATION			
	Utilities Superintendent (90%)	32.72	66,762
	City Engineer/PW Director (50%)	39.53	43,989
	Administrative Secretary (50%)	15.26	16,702
	DEPT. TOTAL		<u>127,454</u>
05 UTILITY BILLING			
	Utility Billing Director	23.49	53,411
	Clerk	15.97	35,613
	Clerk	15.22	33,155
	Parttime Clerk	8.00	960
	DEPT. TOTAL		<u>123,139</u>
30 WATER DISTRIBUTION			
	Distribution/Collection Supervisor	21.82	51,107
	Distribution/Collection Crewleader	16.39	37,219
	Meter Reader	12.06	25,201
	Meter Reader	12.06	25,185
	Meter Reader	12.59	26,593
	DEPT. TOTAL		<u>165,304</u>
32 WASTEWATER COLLECTION			
	Distribution/Collection Maintenance Worker	12.06	25,161
	Distribution/Collection Maintenance Worker	12.06	25,993
	Distribution/Collection Crewleader	16.39	40,563
	Distribution/Collection Maintenance Worker	12.06	25,081
	DEPT. TOTAL		<u>116,797</u>
34 WASTEWATER TREATMENT			
	Chief Plant Operator	21.82	52,214
	Plant Operator	12.59	28,261
	Plant Maintenance Technician	14.16	31,605
	Plant Maintenance Worker	14.16	31,497
	DEPT. TOTAL		<u>143,577</u>
WATER/WASTEWATER FUND TOTAL			<u><u>676,271</u></u>

CITY OF PORTLAND, TX

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
<u>RESTRICTED USE FUND (Hotel/Motel, Municipal Court)</u>			
20-02	Maintenance Worker (New Position Started 10/01/2011)	11.06	23,101
	Bailiff	20.00	2,000
	DEPT. TOTAL		<u>25,101</u>
RESTRICTED USE FUND			<u>25,101</u>
<u>VENUE SALES TAX FUND</u>			
52 Aquatics Center			
	Aquatics Supervisor	15.30	33,916
	Pool Manager	10.00	15,500
	Life Guards	9.00	109,890
	Lessons Inst	9.25	0
	Water Aerobics Lessons Instructor	7.50	0
VENUE SALES TAX FUND TOTAL			<u>159,306</u>
GRAND TOTAL			<u>5,104,358</u>



CITY OF PORTLAND

STATISTICAL SECTION



CITY OF PORTLAND

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CITY OF PORTLAND, TX

CITY OF PORTLAND, TEXAS
 PROPERTY TAX LEVY AND CURRENT YEAR COLLECTION RATE
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Total Market Value Real and Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Total Adjusted Levy	Collection of Current Year's Taxes During Period	Percent of Levy Collected in Fiscal Period	Percent of Total Collections
2002	522,453,663	37,166,420	485,287,243	0.5500	2,668,344	2,616,546	98.06%	101.19%
2003	553,312,241	42,395,567	510,916,674	0.5400	2,756,863	2,691,672	97.64%	100.00%
2004	586,727,557	44,147,203	542,580,354	0.5229	2,825,473	2,783,575	98.52%	102.16%
2005	636,593,920	61,513,782	575,080,138	0.5229	3,006,428	2,939,299	97.77%	100.20%
2006	652,711,347	28,690,039	624,021,308	0.4947	3,135,498	3,090,899	98.58%	100.41%
2007	702,725,396	43,294,524	659,430,872	0.5023	3,462,791	3,365,762	97.20%	99.17%
2008	910,094,071	127,661,969	782,432,102	0.4882	3,790,136	3,740,445	98.69%	101.81%
2009	918,148,422	112,391,111	845,738,413	0.5087	4,207,637	4,122,377	97.97%	99.48%
2010	963,862,360	100,072,725	863,789,635	0.5204	4,415,811	4,356,433	98.66%	101.79%
2011	798,913,172	109,810,010	734,462,648	0.5429	4,484,026	4,444,722	99.12%	101.69%

Source: San Patricio County Appraisal District

CITY OF PORTLAND, TX

**CITY OF PORTLAND, TEXAS
PROPERTY TAX RATES AND TAX LEVIES-
ALL OVERLAPPING GOVERNMENTS**

Last Ten Fiscal Years

September 30, 2011

(Unaudited)

Tax Rates (1)

Fiscal Year	City	School	County	Navigation District	Drainage District	Total	City's Percent of Total
2001	0.5700	1.6391	0.5350	0.03680	0.0935	2.87440	20%
2002	0.5500	1.7750	0.5350	None	0.0950	2.95500	19%
2003	0.5400	1.7750	0.5350	None	0.0952	2.94520	18%
2004	0.5229	1.7750	0.5350	None	0.0975	2.93040	18%
2005	0.5229	1.7750	0.5399	None	0.0986	2.91640	18%
2006	0.4947	1.6100	0.5399	None	0.0910	2.73565	18%
2007	0.5023	1.3600	0.5275	None	0.0819	2.47168	20%
2008	0.4882	1.3600	0.5275	None	0.0819	2.45758	20%
2009	0.5087	1.3600	0.5245	None	0.0793	2.47248	21%
2010	0.5204	1.3700	0.5245	None	0.0764	2.49130	21%
2011	0.5429	1.3700	0.4592	None	0.0764	2.44850	22%

Tax Levies (1)

Fiscal Year	City	School	County	Navigation District	Drainage District	Total
2001	2,555,465	12,490,016	12,779,513	89,082	2,314,015	30,228,091
2002	2,668,344	12,863,887	11,737,695	None	2,374,256	29,644,182
2003	2,756,863	13,217,178	12,508,788	None	2,589,933	31,072,762
2004	2,825,473	14,326,460	14,000,424	None	2,835,979	33,988,336
2005	3,006,428	13,058,855	14,001,075	None	3,061,885	33,128,243
2006	3,135,498	10,046,743	3,369,091	None	600,399	17,151,731
2007	3,312,321	8,968,260	3,478,498	None	539,929	16,299,008
2008	3,842,317	10,703,710	4,151,623	None	644,411	19,342,060
2009	3,989,691	14,376,901	20,493,083	None	3,092,386	41,952,061
2010	3,686,430	15,126,436	20,512,911	None	3,054,028	42,379,805
2011	4,484,026	15,019,370	21,361,735	None	3,111,767	43,976,898

(1) Per \$100 Assessed Valuation

CITY OF PORTLAND, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 YEAR-ENDED SEPTEMBER 30, 2011

Tax Payer	Type of Business	2011	
		Taxable Assessed Valuation	Percentage of Total Assessed Value ^a
Portland Townhomes LP	Apartments	\$8,839,784	1.023%
Galileo Apollo II TX LP	Apartments	7,847,729	0.909%
Wal-Mart Stores Texas LP	Shopping Center	6,993,739	0.810%
AEP Texas Central Company	Electric Utility	6,009,120	0.696%
Wal-Mart Stores Texas LP	Grocery	5,295,038	0.613%
BOPCO LP	Oil & Gas Industry	5,253,780	0.608%
Safeguard Investments LTD	Real Estate	4,261,803	0.493%
Indela Partners III LP-Kmart	Grocery	3,789,230	0.439%
Lands End Limited	Apartments	3,747,291	0.434%
Carriage Inn Ltd Prtship	Assisted Living Apartments	3,633,275	0.421%
		<u>\$ 55,670,789</u>	<u>6.445%</u>

Data Source: Chief Appraiser, San Patricio County Appraisal District

CITY OF PORTLAND, TEXAS
 SALES TAX HISTORY OF COLLECTING ENTITIES BY INDUSTRY
 AS OF SEPTEMBER 30, 2011
 Last Ten Fiscal Years
 (Unaudited)

Year	Construction	Retail	Services	Transportation/ Communications	Wholesale	Financial Inst. & Real Estate	Manufacturing	Public Administration	Other	All Industries
2001	15	126	63	2	5	3	9	1	1	225
2002	21	137	73	2	7	3	10	2	2	257
2003	18	140	77	3	5	3	11	2	2	261
2004	17	138	82	3	6	2	11	2	7	268
2005	15	128	75	3	5	2	10	2	42	282
2006	12	108	70	3	5	3	5	2	80	288
2007	27	184	172	9	11	18	20	2	7	450
2008	24	114	138	7	8	13	13	2	6	325
2009	34	175	174	10	13	17	22	2	19	466
2010	32	180	169	13	14	11	20	3	17	459

Source: Texas Comptroller of Public Accounts

CITY OF PORTLAND, TEXAS
 DEMOGRAPHIC STATISTICS
 LAST TEN FISCAL YEARS
 (Unaudited)

Fiscal Year	Estimated Population	Average School Enrollment	San Patricio County Unemployment Rate
2001	16,150	4,365	5.63%
2002	16,371	4,289	6.10%
2003	16,535	4,276	6.40%
2004	17,000	4,302	7.70%
2005	17,144	4,285	6.30%
2006	17,500	4,285	4.40%
2007	18,500	4,261	5.00%
2008	19,200	4,245	5.48%
2009	19,000	4,197	10.30%
2010	18,336	4,958	8.70%
2011	≈ 18,000	4,820	8.30%

CITY OF PORTLAND, TEXAS
 HISTORY OF BUILDING PERMITS ISSUED
 RESIDENTIAL AND COMMERCIAL
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Residential		Commercial		Total New Construction
	Construction Value	Permits Issued	Construction Value	Permits Issued	

2002	\$ 7,386,267	**	\$ 441,000	1	\$ 7,827,267
2003	\$ 6,048,097	59	\$ 205,000	1	\$ 6,253,097
2004	\$ 7,678,203	82	\$ 8,034,000	6	\$ 15,712,203
2005	\$ 12,161,538	112	\$ 14,261,100	8	\$ 26,422,638
2006	\$ 16,695,276	126	\$ 5,864,373	6	\$ 22,559,649
2007	\$ 16,731,348	128	\$ 786,500	2	\$ 17,517,848
2008	\$ 17,465,785	87	\$ 8,060,572	4	\$ 25,526,357
2009	\$ 10,232,465	56	\$ 830,555	2	\$ 11,063,020
2010	\$ 9,917,977	56	\$ 960,000	2	\$ 10,877,977
2011	\$ 11,329,736	52	\$ 2,236,472	3	\$ 13,566,208

Source: City of Portland Buiding Department

** The number of permits issued for new houses is unavailable for years prior to FY2003.

*** The City's records system did not retain information on building permits prior to FY2002.

**CITY OF PORTLAND, TEXAS
STATISTICAL DATA
SEPTEMBER 30, 2011
(Unaudited)**

Ⓢ Date of Incorporation:	May 28, 1949
Ⓢ Date of City Charter Adoption:	August 8, 1967
Ⓢ Form of Government:	Council – Manager
Ⓢ Population:	Approximately 18,000
Ⓢ Average Household Income:	\$57,878
Ⓢ Median Home Value:	\$135,900
Ⓢ Average Temperature:	81 °
Ⓢ Average Rainfall:	30.13”
Ⓢ Area:	10 Square Miles
Ⓢ Miles of Paved Streets:	98
Ⓢ Number of Full-Time Employees:	119
Ⓢ Number of Street Lights:	610



Public Safety

Number of Fire Stations	2
Number of Fire Employees	16
Number of Police Stations	1
Number of Police Employees	35

Recreation and Culture

Parks – Number of Acres	740.04
Number of Lighted Piers	1
Number of Playgrounds	13
Number of Swimming Pools	2
Number of Community Centers	1
Number of Senior Citizens Centers	1
Number of Public Libraries	1

Utility Customers

Number of Water Customers	5,307
Number of Sewer Customers	4,958
Gallons of Water Sold	67,678,800
Gallons of Sewer Treated	39,048,500
Number of Fire Hydrants	650

Education

Number of Schools	7
Number of Students	4,820



CITY OF PORTLAND

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CITY OF PORTLAND

GLOSSARY & ACRONYMS

GLOSSARY

Accrual Basis – The basis of accounting where transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Taxes – Commonly referred to as property taxes. Charges levied on all property, real personal, mixed tangible, intangible, annexations, additions and improvements to property located within the taxing unit’s jurisdiction. These levies are based on the property’s assessed value and the tax rate.

Appropriation – An authorization made by the legislative body, such as the City Council, to make expenditures and incur obligations for the City.

Assessed Value – A value that is established on real estate or other property as a basis for levying property taxes.

Asset – Resources owned or held which have monetary value that can be used to cover or be applied to cover liabilities.

Audit – A comprehensive review of an organizations financial accounts and records and the utilization of resources. An annual audit is conducted by a certified public accountant who concludes the audit with a Comprehensive Annual Financial Report also referred to as a CAFR.

Basis of Accounting – The method of accounting used to recognize revenues, expenses, expenditures and transfers, and the related assets and liabilities.

Bond – A written promise to pay a specified sum of money (principal) at a specified date or dates in the future (maturity date), and carrying interest at a specified rate, usually paid periodically. The most common types of bonds are general obligation and revenue bonds. Bonds are frequently used for construction of large capital projects such as buildings, streets, and water and sewer improvements.

Budget – A financial plan for a specified period of time of projected resources and proposed expenditures.

Budget Calendar – A schedule of key dates that the City follows in the preparation and adoption of the City’s budget.

Budget Category – A group of expenses related by function. The City uses five budget categories including: Payroll and Employee Benefits, Operations and Utilities, Repair and Maintenance, Contract Services, and Capital Outlay.

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

Capital Program – A five year plan that outlines the capital projects and includes information regarding funding, project description and scheduling.

Cash Basis – A basis of accounting under which transactions are recorded when cash is received or disbursed.

Certificate of Obligation (CO’s) – Legal debt instruments used to finance capital improvement projects. CO’s are backed by the credit of the government entity and are fully payable from a property tax levy. CO’s differ from general obligation debt in that they are approved by the City Council and are not voter approved.

Contingency – An appropriation reserve set aside for emergencies or unforeseen expenditures not budgeted.

Current Taxes – Taxes that are levied and due within the current year.

Debt Service Fund – A fund established to account for payment of principal and interest on outstanding bonds when due. Also referred to as an Interest and Sinking Fund.

Delinquent Taxes – Property taxes that remain unpaid on and after the due date. Delinquent taxes also incur penalties and interest at specified rates set by law.

Department – A functional group aimed at accomplishing a major service or program using related activities.

Depreciation – The allocation of the cost of a fixed asset over the estimated service life of that asset.

Division – Related activities within a department such as Animal Control within the Police Department. A division is a separately budgeted segment of the department.

Effective Tax Rate – The rate that produced the same effect in terms of the total amount of taxes last year using the assessed valuation in the current year.

Encumbrance – Appropriated funds committed to purchase a good or service that has not been performed or executed. After the receipt or performance of goods or service the commitment becomes an account payable.

Enterprise Fund – Also referred to as a Proprietary Fund. A fund that operates like a business with the intent that the costs of providing the services will be recovered through user charges such as water and sewer charges.

Expenditure – This term refers to total funds paid or to be paid for an asset or goods or services regardless whether the expense has been paid or unpaid. (Note: An encumbrance is not an expenditure.) An encumbrance reserves funds to be expended when the goods or services or asset is received.

Expense – Charges incurred, whether paid or unpaid, for operation, maintenance, interest or other charges within the current period.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Portland has specified the fiscal year as beginning October 1 and ending September 30.

Fixed Assets – Assets of a long-term character which are intended to be held or used, such as buildings, machinery, furniture, equipment and land.

Full-Time Equivalent (FTE) – The 40 hours per week that constitutes a regular full-time position.

Fund – Separate accounting entities with their own resources, budgets and accounts for recording all financing transactions for specific activities or government functions.

Fund Balance – The difference between fund assets and fund liabilities, excess being a surplus and a shortfall being a deficit.

General Fund – The fund used to account for all financial resources and activities except for those required to be in another fund. The General Fund contains activities such as police, fire, libraries, streets and parks and recreation.

General Obligation Bonds – Voter approved bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The Debt Service Fund is usually used to service and pay the debt issued. These bonds are backed by the full faith and credit of the City.

Grants – Contributions or gifts of cash or other assets from another government or entity to be used for a specific purpose, activity or facility.

Interfund Transfers – Amounts transferred from one fund to another.

Modified Accrual Basis – This method of accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received the exception being principal and interest on long-term debt which are generally recognized when due.

Operating Budget – A plan of current year financing activities including expenditures and the proposed means of funding them.

Retained Earnings – An equity account reflecting the accumulated earnings of a proprietary, or enterprise fund, or internal service fund.

Revenue Bonds – Bonds for which principal and interest are paid from an Enterprise or Proprietary Fund.

Sales Tax – A general “sales tax” is levied on all persons and businesses selling merchandise within the City limits on retail items.

Tax Base – Certified by the Tax Appraisal District the total taxable value of all real and personal property within the City as of January 1st of each year.

Tax Levy – The product of the tax rate per one hundred dollars multiplied by the tax base.

Tax Rate – The amount of tax levied against each \$100 of taxable value.

Tax Roll – The official list showing the amount of taxes levied against each taxpayer or property.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed by the government for the common benefit of the public it serves.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.

ACRONYMS

A/P – Accounts Payable
 CAFR – Comprehensive Annual Financial Report (Audit)
 CCN – Certificate of Convenience and Necessity
 CDBG – Community Development Block Grant
 COG – Council of Governments
 CY – Cubic Yard
 EDC – Economic Development Corporation
 EMS – Emergency Medical Services
 EMT – Emergency Medical Technician
 ETJ – Extra Territorial Jurisdiction
 FASB – Financial Accounting Standards Board
 FEMA – Federal Emergency Management Administration
 FICA – Federal Insurance Contribution Act
 FTE – Full-Time Equivalent
 FY – Fiscal Year
 GAAP – Generally Accepted Accounting Principals
 GASB – Governmental Accounting Standards Board
 GF – General Fund
 GFOA – Government Finance Officers Association
 GIS – Geographical Information Systems
 GO – General Obligation
 GPD – Gallons per Day
 HR – Human Resources
 LEAPS - Law Enforcement Alliance Projects
 LF – Linear Foot
 MGD – Millions of Gallons Per Day
 P&Z – Planning and Zoning Commission
 PD – Police Department
 RFP – Request for Proposal
 RFQ – Request for Qualifications
 ROW – Right of Way
 SCADA – System Control and Data Acquisition
 SRF – State Revolving Fund
 TCEQ – Texas Commission on Environmental Quality
 TMRS – Texas Municipal Retirement System
 TXDOT – Texas Department of Transportation
 W/WW – Water and Wastewater
 WWTP – Wastewater Treatment Plant
 ZBA – Zoning Board of Adjustment

