



## CITY OF PORTLAND, TEXAS



**“WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT”**

**PROJECT COST \$3,496,400**

**ADOPTED BUDGET  
FISCAL YEAR 2012-2013**



**CITY OF PORTLAND**  
**FY 2012—2013**  
**ADOPTED BUDGET**

## City Officials

FY 2012 – 2013

### Elected Officials

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

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*

Gary Giles  
Tim Vanlandingham

Police Chief  
Fire Chief

#### *Recreation and Leisure Services*

Kristin Connor  
RoseAleta Laurell

Parks & Recreation Dir.  
Library Director

#### *Public Works*

Lucia Rodriguez  
Brian DeLatte  
  
Kyle Schreckenbach

Utility Billing Supervisor  
Director of Public Works &  
Development Services  
Assistant Public Works Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Portland**

**Texas**

For the Fiscal Year Beginning

**October 1, 2011**

*Christopher P. Merrill*      *Jeffrey R. Brown*

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, 2011. 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 2012-2013 Budget. Although the overall economy is still sluggish, with positive financial news from the previous fiscal year the City has exercised cautious optimism and decided to continue investing in our long-term assets. This year, the City of Portland will focus on maintenance and improvement of our various infrastructure classes. Streets and drainage will be improved around town and the Wastewater Treatment Plant project will be completed. A comprehensive study of all city facilities to develop a multi-year program to repair, replace, remove or rehabilitate buildings, athletic fields, park amenities, and parking lots has been completed and implemented. 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 8, 2012

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 2012-2013 Fiscal Year Budget. I do so in compliance with Texas Statute and the 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:

**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**

**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**
  - 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 2012-2013 Fiscal Year Budget is based upon the following assumptions:

- **The North Shore Area will continue it’s slow, but continuous “rebound” from Naval Station Ingleside closure through heavy industrialization.**
- **Portland will slowly replace the military and military contract families it lost as a result of the Base Realignment and Closure Process. Subdividers should develop up to 100 new single-family lots and 70 or more new homes should be constructed.**
- **Limited retail, personal service and restaurant development will occur within the “Portland Growth Corridor,” however, local business operators should sustain recent sales gains.**
- **CoP revenues, which increased significantly during the 2011-2012 Fiscal Year, will be sustained.**
- **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 be slightly dimmed. 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 still sluggish economy, changes in real estate lending practices that disqualify previously qualified homebuyers and limited consumer confidence.

Things will continuously improve, but patience will be required. The 2012-2013 Fiscal Year Budget, much like the 2011-2012 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:

- **Employs 2 additional full-time positions deemed “essential” to public safety (1 Chief of Police, increase of \$110,430 in salary/benefits/associated costs and 1 Code Enforcement Officer, increase of \$32,060 in salary/benefits/associated costs)**
- **Permanently extends employment of 2 Patrol Officers who reported for duty on 5/21/12 to monitor school zones, promote traffic safety on major thoroughfares, enhance neighborhood patrol and respond to emergencies (increase of \$32,033 in salary/benefits/associated costs to employ them throughout 2012-2013 FY)**
- **Creates Special Traffic Enforcement Program that supplements regularly scheduled patrol and aggressively enforces traffic laws (\$40,000 in overtime)**
- **Permanently extends employment of 1 Animal Control Officer who reported for duty on 5/17/12 to enhance animal control and operate the CoP Animal Shelter 7 days a week (increase of \$17,666 salary/benefits/associated costs to employ her throughout 2012-2013 FY)**
- **Employs 1 full-time Parks Maintenance Worker on 1/1/2013 to improve the appearance of the Community Center grounds (\$28,327 in salary/benefits/associated costs)**
- **Eliminates 2 Meter Reader positions effective 1/1/13 (eliminates \$64,978 in 2012-2013 FY and \$80,827 in 2013-2014 FY) through installation of remote read water meter system**
- **Only essential initiatives, activities, projects and purchases have been authorized**
- **Costs have been fully calculated and assigned to the most appropriate funds**

The 2012-2013 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 (\$18,210,726 in capital improvement projects will be administered during the 2012-2013 Fiscal Year). The 2012-2013 Fiscal Year Budget supports the following initiatives, activities, projects and purchases:

- **Transfer the Assistant City Manager to the Administrative Suite at City Hall on 10/1/12 to direct CoP operations in the field, allow the City Manager to address more strategic issues (intergovernmental relations, major finance, long-term planning, city charter amendment and leadership development) and facilitate managerial succession in the future (Transfer of \$150,062 in salary/benefits/associated costs)**

- Expedite CoP “make over” that features new logo/slogan (facilities and vehicle fleet)
- Complete City Charter review and present “essential” amendments to voters at May 11, 2013 election
- Develop Annexation Program
- Complete “Major Street Maintenance and Improvement Program - Phase 1” (\$4,608,996)
- Bid and Begin "Utility Line Replacement Program - Phase 1" (\$3,855,000)
- Complete “Wastewater Treatment Plant Improvement Project” (\$3,036,980)
- Complete major Comprehensive Plan, Unified Development Ordinance and Official Map Update
- Develop and adopt economic development incentive policy that guides future prospect negotiations
- Complete “Doyle Addition/Nueces Bay Subdivision Sanitary Sewer Construction Project - Phase 2” (\$2,493,000)
- Complete Installation of Remote Read Water Meter System (\$1,500,000)
- Complete “Northshore Area Drainage Improvement Project” (\$700,000)
- Design, Bid and Begin Fire Station No. 2 Expansion (\$569,250)
- Complete “Memorial Parkway Force Main Construction Project” (\$303,000)
- Bid and Begin "ETJ Service Line Construction Project" (\$269,500)
- Complete SCADA Infrastructure and Communications (\$200,000)
- Bid and Begin “Indian Point Park Shoreline Preservation Project” - Phase I (\$150,000)
- Connect Violet Andrews Park, Sunset Lake Park and Indian Point Park with Elevated Hike/Bike Structure through Historic Railroad R-O-W (\$168,000)
- Develop 5 Year Street, Parking Lot, Sidewalk and Trail Improvement Plan (\$100,000)
- Extend Southwest Outfall Ditch from Lang Road - Phase I (\$100,000)
- Complete Comprehensive Plan, Unified Development Ordinance and Official Map Update (\$82,000)
- Purchase of vehicles and equipment (\$303,555):

- 1 first response fire engine to create essential apparatus redundancy and enhance fire suppression (\$100,000 lease payment for five years and \$42,000 to fully equip)
- 1 heavy duty pickup truck to be assigned to Assistant Fire Chief/Fire Marshal for emergency response, inspections and investigations (\$36,735)
- 1 Light pickup truck for 2<sup>nd</sup> Animal Control Officer (\$23,000)
- 2 air conditioners at the Community Center - Parks and Recreation Department (\$20,000)
- Laserfiche software-scanner upgrade for digital conversion and storage of public records (\$17,000)
- Automatic transfer switch for Fire Station No.2 generator to ensure continuous facility power and emergency communications (\$8,500)
- Recreation software - server upgrade for Community Center to improve customer service (\$5,000)
- Paladin Utility Software to replace obsolete work order program (\$11,320)
- E Billing Statement Software for Utility Billing Customers to enhance customer service (\$6,500)
- 2 portable lift station pumps (\$25,000)

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 2012-2013 Fiscal Year Budget includes \$21,172,788 in total revenues (\$836,718 or 4.37% more than the amount included in the Revised 2011-2012 Fiscal Year Budget), \$20,341,203 in total expenditures (\$660,280 or 3.35% more than the amount included in the Revised 2011-2012 Fiscal Year Budget) and a total fund balance decrease of \$355,665 on September 30, 2013. The proposed budget features that which follows:

- **General Fund:** Revenues that total \$10,174,323 (\$519,012 or 5.38% more than the amount in the Revised 2011-2012 Fiscal Year Budget), expenditures that total \$10,792,399 (\$259,758 or 2.47% more than the amount in the Revised 2011-2012 Fiscal Year Budget) and a fund balance decrease of \$618,076 on September 30, 2013.
- **Water/Wastewater Enterprise Fund:** Revenues that total \$5,904,700 (\$161,563 or 2.81% more than the amount in the Revised 2011-2012 Fiscal Year Budget), expenditures that total \$6,103,949 (\$530,236 or 9.51% more than the amount in the Revised 2011-2012 Fiscal Year Budget) and a fund balance decrease of \$199,249 on September 30, 2013.

- **Debt Service Fund:** Revenues that total \$1,069,945 (\$23,150 or 2.21% more than the amount in the Revised 2011-2012 Fiscal Year Budget), expenditures that total \$1,067,976 (\$164,338 or 18.19% more than the amount in the Revised 2011-2012 Fiscal Year Budget) and a fund balance increase of \$1,969 on September 30, 2013.
- **4b Community Center Complex Fund:** Revenues that total \$1,050,400 (\$74,800 or 7.67% more than the amount in the Revised 2011-2012 Fiscal Year Budget), expenditures that total \$696,267 (\$334,010 or 32.42% less than the amount in the Revised 2011-2012 Fiscal Year Budget) and a fund balance increase of \$354,133 on September 30, 2013.
- **Venue Project Fund:** Revenues that total \$1,194,350 (\$78,523 or 7.04% more than the amount in the Revised 2011-2012 Fiscal Year Budget), expenditures that total \$907,580 (\$156,685 or 14.72% less than the amount in the Revised 2011-2012 Fiscal Year Budget) and a fund balance increase of \$286,770 on September 30, 2013.
- **Drainage Fund:** Revenues that total \$274,620 (\$2,520 or 0.93% more than the amount in the Revised 2011-2012 Fiscal Year Budget), expenditures that total \$207,663 (\$46,643 or 18.34% less than the amount in the Revised 2011-2012 Fiscal Year Budget) and a fund balance increase of \$66,957 on September 30, 2013.
- **Restricted Use Fund:** Revenues that total \$317,200 (\$22,850 or 6.72% less than the amount in the Revised 2011-2012 Fiscal Year Budget), expenditures that total \$565,369 (\$243,286 or 75.54% more than the amount in the Revised 2011-2012 Fiscal Year Budget) and a fund balance decrease of \$248,169 on September 30, 2013.

The 2012-2013 Fiscal Year Budget is predicated on an ad valorem tax rate of \$0.581845 (\$0.450629 for operation/maintenance and \$0.131216 for debt service) which is \$0.032226 less than the ad valorem tax rate in the previous fiscal year but generates \$154,682 (\$82,173 in new assessed value and \$72,509 in a \$0.01 rate increase) more revenue. The owner of the average Portland home (\$133,826 in assessed value) will pay \$778.66 this fiscal year.

Most CoP fees/charges will remain the same during the 2012-2013 Fiscal Year. Exceptions include contractor registration fees and recreation charges which, in combination, will generate \$54,285 in additional revenue. These increases are necessary, "market competitive" and unlikely to create a customer service backlash.

The 2012-2013 Fiscal Year Budget supports 110 equivalent full-time positions (93.1 will be financed by the General Fund, 15.9 will be financed by the Water/Wastewater Enterprise Fund and 1 will be financed by the Venue Project Fund). 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. Sanitation service, emergency medical service transfer, economic development, delinquent fine collection, utility bill preparation, delinquent utility bill collection, new construction plan review/inspection, and tax assessment/collection will continue to be provided by contract.

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. In order to maintain a high retention rate, improve recruitment, properly address individual salary grievances, prevent or minimize EEOC complaints, prevent or minimize litigation, preserve a high degree of overall job satisfaction and ultimately improve productivity, the 2012-2013 Fiscal Year Budget does the following things:

- **Sustains existing personnel allowances (clothing, uniform and vehicle), benefits (holidays, leave, healthcare and retirement) and the cost of family healthcare coverage**
- **Funds “Skill Pay” Plan increase and expansion on January 1, 2013**
- **Funds implementation of CoP “Performance Pay” Plan recommended by City Compensation Consultants (Waters Consulting Group) on 6/1/13.**

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 2012-2013 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 \$117,751 on training, \$316,156 on supplies, \$358,281 on equipment and \$59,735 on vehicles during the 2012-2013 Fiscal Year. This allocation of resources is \$56,807 or 7.15% less than the Revised 2011-2012 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,



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.



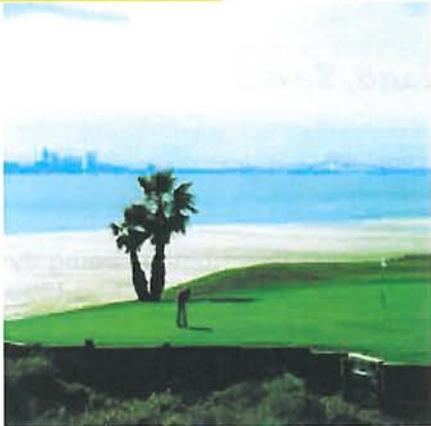
The city originally laid out a 640-residential addition, and began selling the lots for about \$105 a piece. As engineers finished the platting process, settlers began moving into the town in tents. Therefore, Portland was deemed the town of tents for a short time while their homes were being built. 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 15,099 according to the 2010 census, 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.



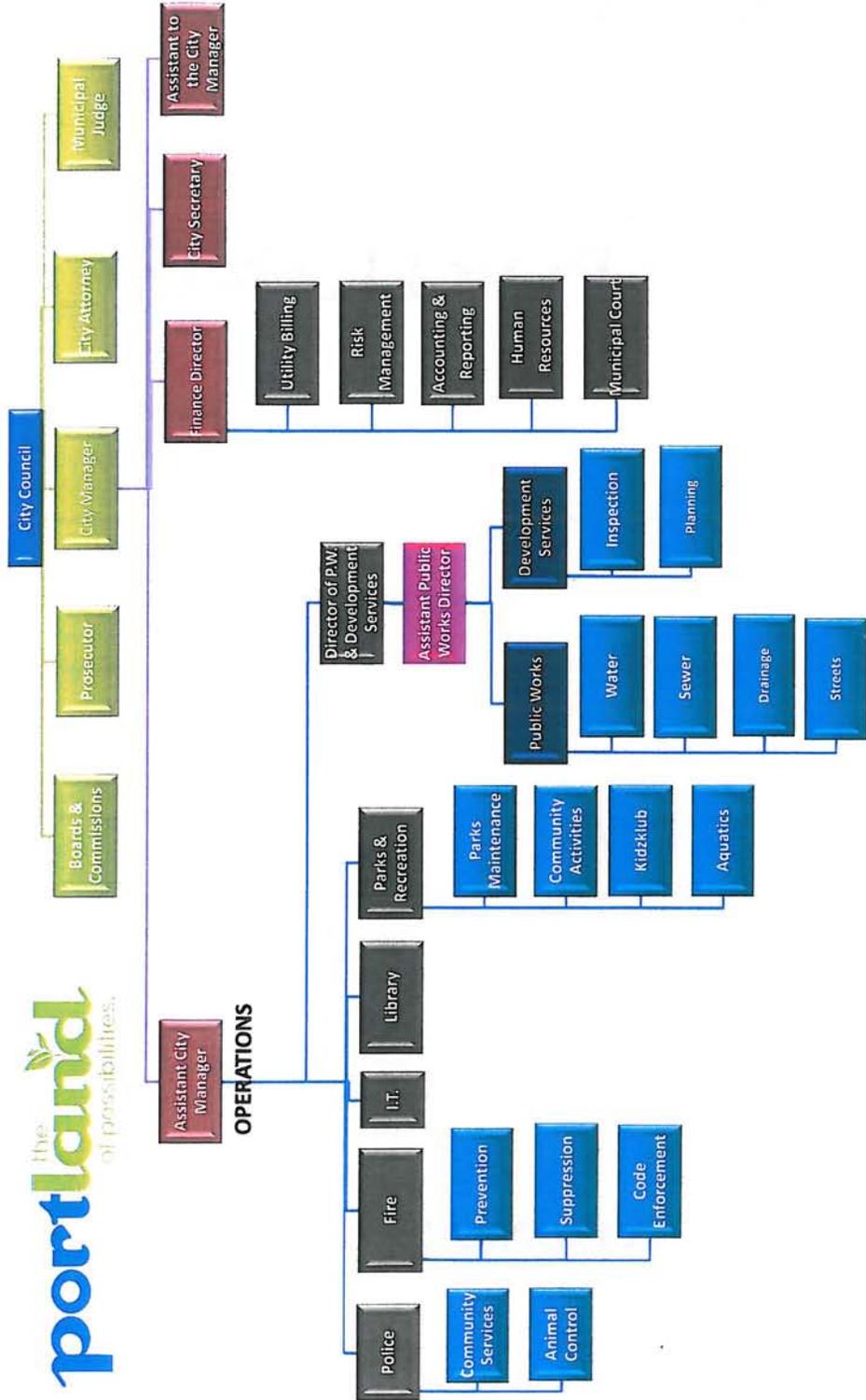


# CITY OF PORTLAND ORGANIZATION CHART



# 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 realigned 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 #644, Adopted February 7, 2012, 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 2012 – 2013**

◆ **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 reviewed or ensure outsourcing is the most appropriate means of delivery*
18. *Technological advances that increase effectiveness, promote efficiency, improve customer service or reduce cost should be fully exploited.*

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 Lift stations

CITY OF PORTLAND  
STRATEGIC PLAN UPDATE

GOAL	OBJECTIVE	RESULT
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	Utility revenue will be used support the utility system and not used to subsidize other programs	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
9. Facilities that have questionable value, benefit a limited number of citizens and generate more costs than revenue should be eliminated	The City will review and vet any programs, services or facilities that provide limited to benefit	Ongoing review of facilities, programs and services is being conducted to find those that can be removed or overhauled to serve a greater population
10. Opportunities to secure public grants-in-aid, private contributions and sell surplus property should be fully exploited	Departments and the City as a whole will seek opportunities to share costs or have costs reduced through grants, contributions and other like programs	Currently the library, the fire and police department as well as the parks and recreation all receive grants, donations and shared costs receipts
11. The waiver of recreation facility user fees should be minimized to the extent possible and prohibited in the case of all fundraisers	Discontinue practices that limit the City's ability to generate revenue such as waiving fees for rental facilities	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
12. Existing policies, rules and regulations should be continuously reviewed to ensure present day relevance, fairness, and appropriateness	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	A committee was formed to review and update the Personnel Manual including changes in dress code, leave, technology, and regulatory concerns
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	Economic development and growth will be cultivated through interlocal agreements, capital improvements, and other incentives approved by Council and management	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
14. The delivery of business and development services should be streamlined as well as expedited	Opportunities to improve service either through processes or technology should be implemented	This year radio read meters for utility customers were installed improving efficiency, accuracy and expediting service
15. Sensible "Green" policies, programs and projects should be promoted	Alternative energy source, ways to recycle, and other ways to recover resources should be explored	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

**CITY OF PORTLAND  
STRATEGIC PLAN UPDATE**

<b>GOAL</b>	<b>OBJECTIVE</b>	<b>RESULT</b>
<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>
<i>18. Technological advances that increase effectiveness, promote efficiency, improve customer service or reduce costs should be fully exploited</i>	<i>Research technological advances that could benefit the City by improving efficiency or reducing costs</i>	<i>Ongoing in all technological upgrading decisions</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*

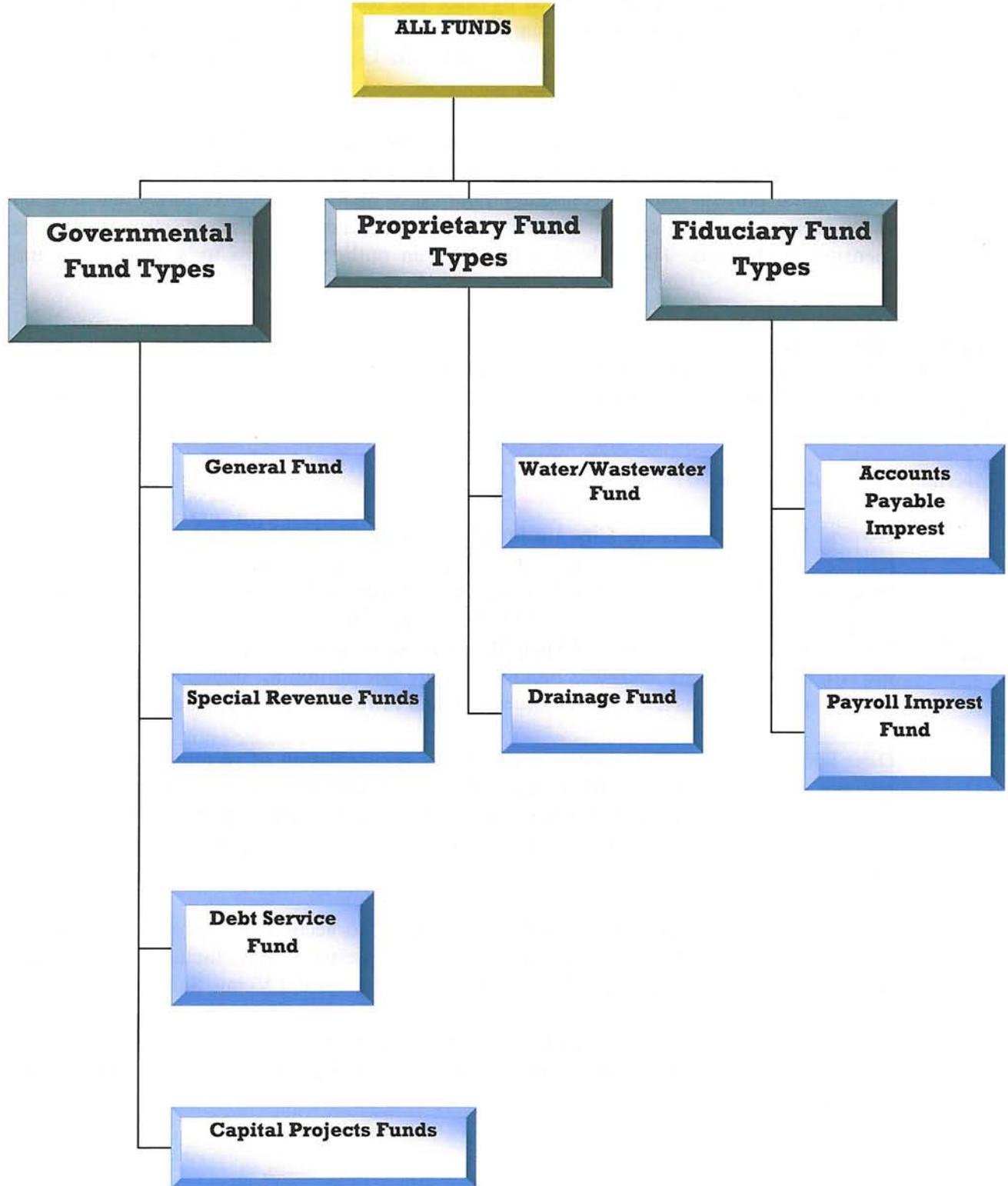
The City uses objective and analytical processes to predict revenue streams and expenditures when circumstances are practical. Data results from forecasting analysis are examined regularly to realign budget predictions as necessary.

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:*

- Δ 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.
- Δ 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.)
- Δ 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.
- Δ 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:*

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 2012 - 2013

*The following is a brief overview of the FY 2012-2013 budget:*

### GENERAL FUND



The City of Portland's population increased from 14,827 in 2000 to 15,099 according to the 2010 census. 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 up by \$55,778,878 from last year's adjusted taxable value of \$670,173,848. The certified taxable value for 2012 is \$725,952,726. New construction for 2012 is valued at \$82,173. The average home value in 2012 is \$133,826 an increase of \$4,334 from 2011 when the average home value was \$129,492.



The budget is balanced with an adopted tax rate of \$0.581845. This is \$0.032226 less than the FY 2012 adopted rate of \$0.614071. The average household will pay \$778.66 of imposed taxes which is \$16.51 less than the average household imposed taxes of \$795.17 in FY 2012.



Public Safety will add two additional full-time positions deemed "essential" to public safety. (1-Chief of Police, increase of \$110,430 in salary/benefits/associated costs and 1-Code Enforcement Officer, increase of \$32,033 in salary/benefits/associated costs)

Permanently extends employment of 2-Patrol Officers who reported for duty on 5/21/12 to monitor school zones, promote traffic safety on major thoroughfares, enhance neighborhood patrol, and respond to emergencies. (Increase of \$32,033 in salary/benefits/associated costs to employ them throughout Fiscal Year 2012-2013)



Creates Special Traffic Enforcement Program that supplements regularly scheduled patrol and aggressively enforces traffic laws. (\$40,000 in overtime)



Permanently extends employment of 1-Animal Control Officer who reported for duty on 5/17/12 to enhance animal control and operate the CoP Animal Shelter 7 days a week. (Increase of \$17,666 in salary/benefits/associated costs to employ them throughout Fiscal Year 2012-2013)

### WATER/WASTEWATER FUND



The City of Portland purchases water from the San Patricio Municipal Water District. Due to continued extreme drought in 2012 triggering water restrictions water purchases in 2013 are predicted to be less than the previous year.



Bid and begin Utility Line Replacement Program - Phase I, (\$3,,855,000).



Complete SCADA Infrastructure and Communications (\$200,000).



Bid and begin "ETJ Service Line Construction Project" (\$269,500)

### 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 201 is \$274,620.

## BUDGET ORGANIZATION AND PROCESS

### *BUDGET ASSUMPTIONS FOR FY 2013*

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 2012–2013 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

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 2012-2013 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 transferring Public Safety Director the Assistant City Manager to the Administration department at City Hall and hiring a new Chief of Police to continue successful implementation of staff succession
- ◆ Senior Accountant position will 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 Senior Accountant 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 Senior Accountant 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 middle of June, the Senior Accountant 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 Senior Accountant. 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, Senior Accountant, 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, Senior Accountant 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](http://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 15<sup>th</sup> 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 61<sup>st</sup> 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.

## 2012 – 2013 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 26	Council, City Manager And Department Heads	Annual City Council Planning & Goal Setting Retreat
May 14	<b>Finance Director</b>	Distribute Budget Packets to Department Heads
May 15	City Manager	Present 5 – Year Capital Improvements Project to City Council.
June 15	Library, Parks & Recreations, Finance & Utility Billing Dept Heads	Return completed proposed budget forms to Finance Director
June 20	Parks & Recreation, Public Works	Meet with City Manager to review requested budget figures
June 20	Public Safety, Public Works and Administration Dept Heads	Return completed proposed budget forms to Finance Director
June 25	Administration, Finance, Special Revenue Funds, Utility Billing	Meet with City Manager to review requested budget figures
June 26	<b>Public Safety (Police, Fire &amp; Animal Control) and IT</b>	Meet with City Manager to review requested budget figures
June 28	Certain Department Heads	Meet with City Manager for second budget defense
June 29	<b>Finance Director</b>	Compile Budget Requests and give working budgets to City Manager
July 2	<b>Senior Accountant</b>	Compile & summarize requests for all new full-time personnel and capital equipment purchases
July 26	<i>Chief Appraiser</i>	<i>Deadline for Chief Appraiser to certify the tax roll</i>
<b>July 27</b>	<b>Tax Assessor-Collector</b>	<b>Calculate the effective tax rate and the roll back rate for the City</b>
July 31 & August 1	City Council and City Manager	Budget Workshops, as needed (open meeting notice required)

<b>2012 – 2013 BUDGET PLANNING CALENDAR</b>		
<b><u>DATE</u></b>	<b><u>RESPONSIBILITY</u></b>	<b><u>ACTION REQUIRED</u></b>
August 2	Finance Director	Publish effective tax rate and rollback rate in newspaper of record Publish Statement of Tax Increase/Decrease and
August 7	City Manager	Presents Proposed Budget to City Council at regular City Council meeting ( per Charter 5.02)
August 7	City Council & City Manager	At regular City Council meeting, adopt the 5 Year Capital Improvement Program (per Charter 5.09)
August 7	City Council	Take recorded vote to set dates of public hearings on tax increase (per Texas Tax Code)
August 8	Finance Director	Post notice on webpage & public access channel: 2 Public Hearings On Tax Increase (per Texas Tax Code)
August 9	Finance Director	Publish notice in newspaper: 2 Public Hearings On Tax Increase (per Texas Tax Code)
August 9	Finance Director	Post notice in newspaper, webpage & public access channel: Public Hearing on 2012-2013 Budget, invite public to attend and give notice of review (per Charter 5.08)
August 16	City Council	At special City Council meeting, conduct first public hearing on tax increase (for action items, 5 affirmative votes required)
August 21	City Council	At regular City Council meeting, conduct second public hearing on tax increase
August 23	Finance Director	Post notice in newspaper, webpage & public access channel: Notice of Tax Revenue Increase (per Texas Tax Code)
August 28	City Council	At special City Council meeting: Conduct public hearing on 2012-2013 Budget

### 2012 – 2013 BUDGET PLANNING CALENDAR

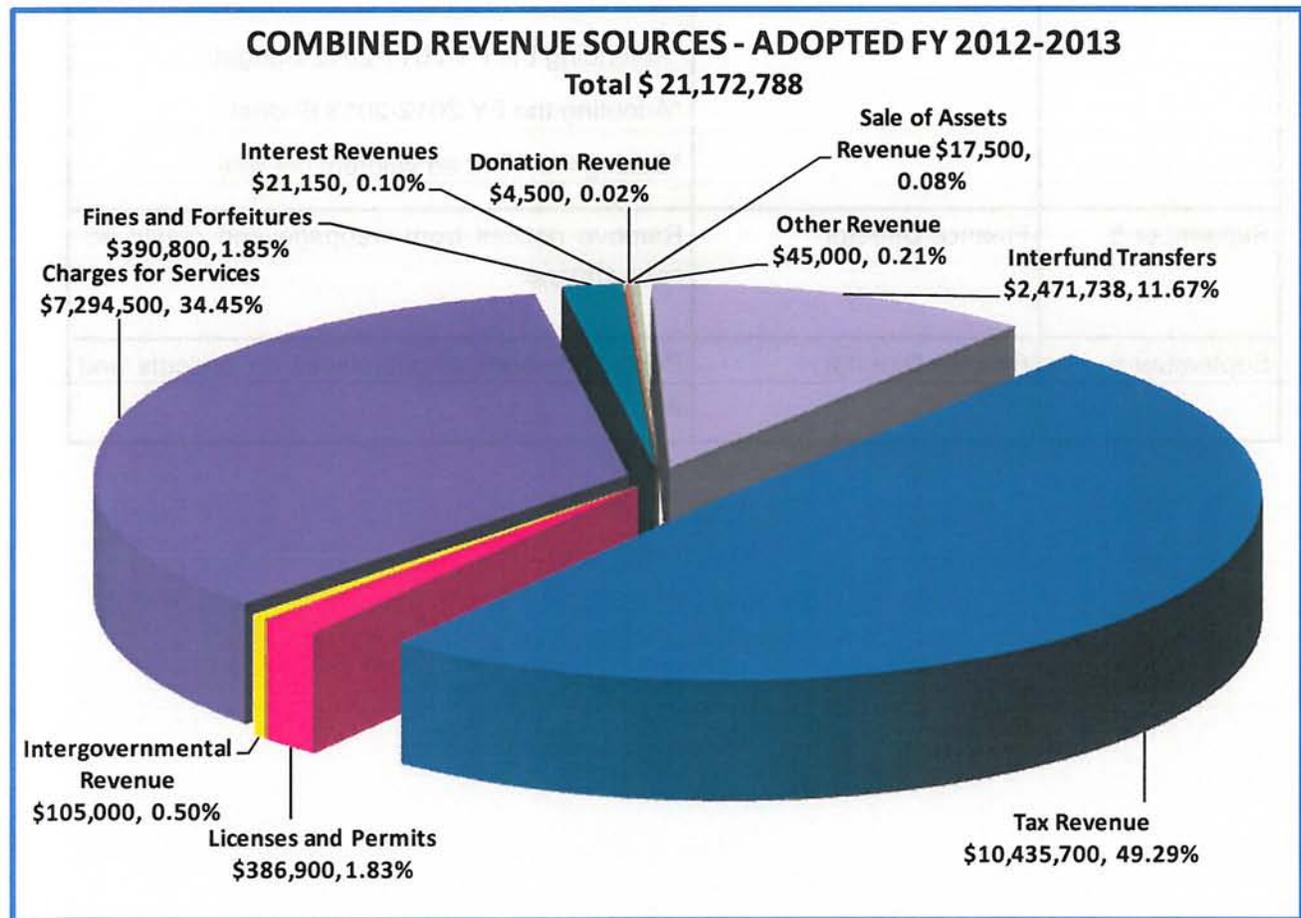
<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
August 28	City Council	At special City Council meeting: Have first reading of ordinances for: *Amending the FY 2011-2012 Budget *Adopting the FY 2012-2013 Budget *Setting the 2012 ad valorem tax rate (5 affirmative votes are required)
September 4	City Council	At regular City Council meeting: Have second reading of ordinances for: *Amending the FY 2011-2012 Budget *Adopting the FY 2012-2013 Budget *Setting the 2012 ad valorem tax rate
September 5	Finance Director	Remove notices from webpage and public access channel
September 6	Finance Director	Publish captions of ordinances on budgets and tax rate

**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.



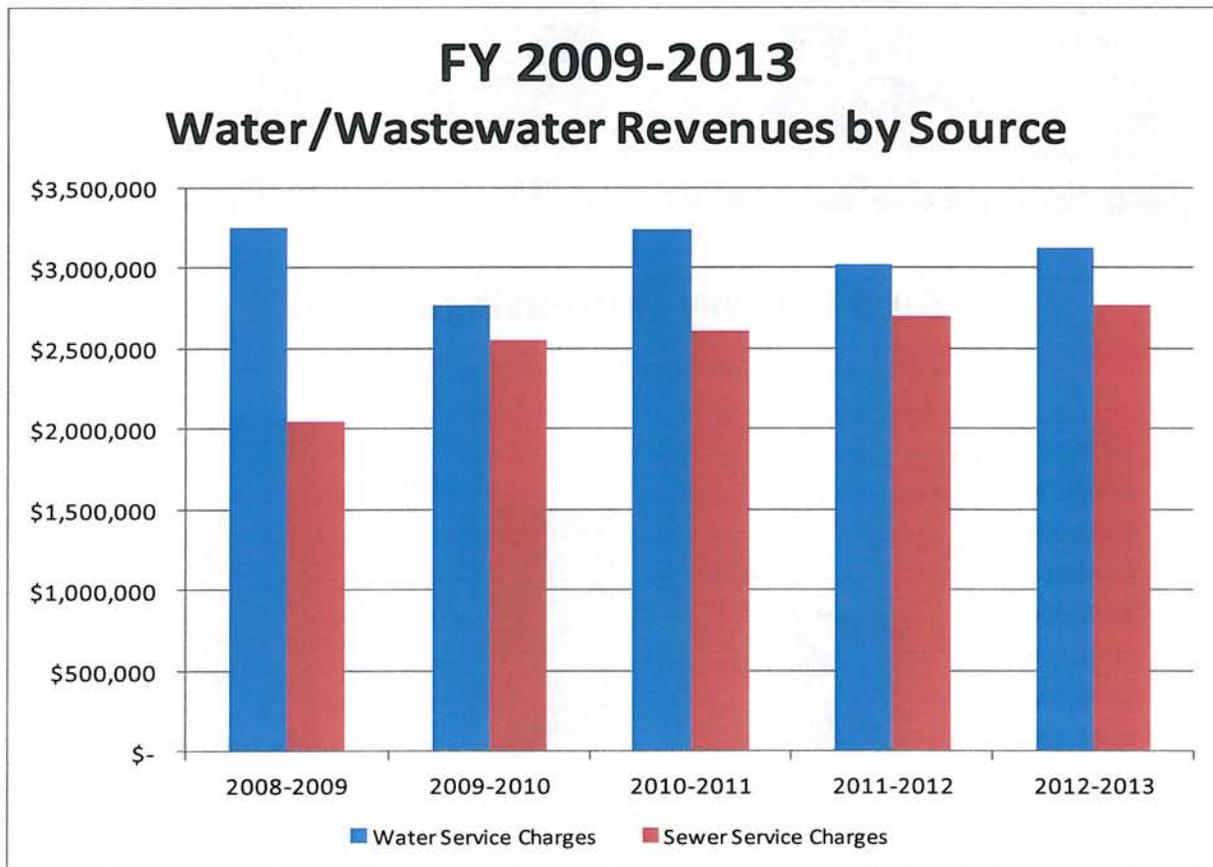
There are many types of revenue sources that come into the City of Portland the following is a list of the top five that make up more than 75% of the total combined fund revenues of \$21,172,788:

**Top Five Revenue Source Descriptions**

Revenue Source	ACTUAL FY2009	ACTUAL FY2010	ACTUAL FY2011	PROJECTED FY2012	ADOPTED FY2013	% of Total
Water & Sewer Revenue	5,294,059	5,327,288	5,844,994	5,723,150	5,897,800	27.86%
Property Tax Revenue	4,185,688	4,495,040	4,559,848	4,737,500	4,842,000	22.87%
Sales Tax Revenue	3,150,932	3,061,345	3,388,687	3,900,000	4,200,000	19.84%
Interfund Transfers	954,190	4,835,723	1,078,089	1,212,562	1,284,488	6.07%
Franchise Fees	1,051,320	1,024,021	1,009,657	1,065,000	1,077,700	5.09%
<b>Total Top 5 Revenue Sources</b>	<b>\$ 14,636,189</b>	<b>\$ 18,743,417</b>	<b>\$ 15,881,275</b>	<b>\$ 16,638,212</b>	<b>\$ 17,301,988</b>	<b>81.72%</b>

**Water & Sewer Revenue**

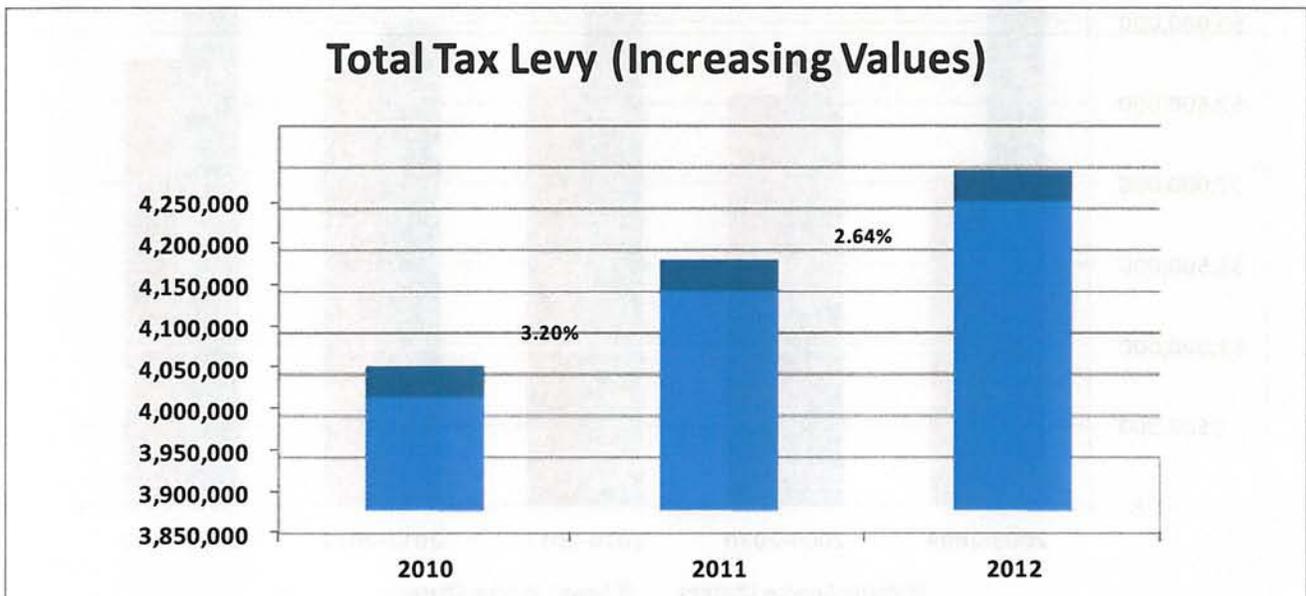
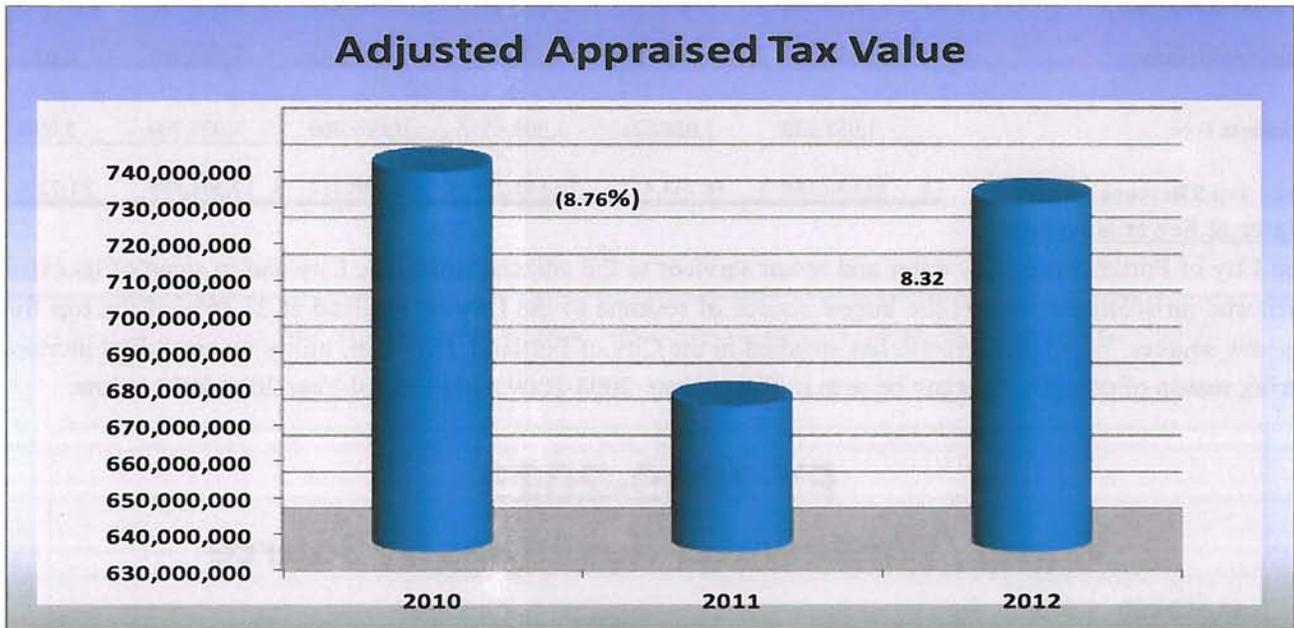
The City of Portland provides water and sewer services to the citizens within the City and in some of its extra-territorial jurisdictions. This is the largest source of revenue to the City of Portland at 27.86% of the top five revenue sources. Population growth has steadied in the City of Portland. However, 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 2013 is estimated to be over \$4,225,000. 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 2013, Tax Year 2012, is 2.64% higher than FY 2012, Tax Year 2011, and the total adjusted assessed tax value is up 8.32%.



**Sales Tax Revenue**

Sales tax, the third largest source of revenue, is projected for FY 2012-2013 to increase over 7% from the previous year. The estimated sales tax revenue to be collected for the end of FY 2012 is \$3,900,000. Although Sales Tax revenue remains unpredictable due to the sluggish national economy, the City has seen steady improvement the last couple years. 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 at more than previous fiscal years. The City also applies the policy of conservatism when predicting revenues.

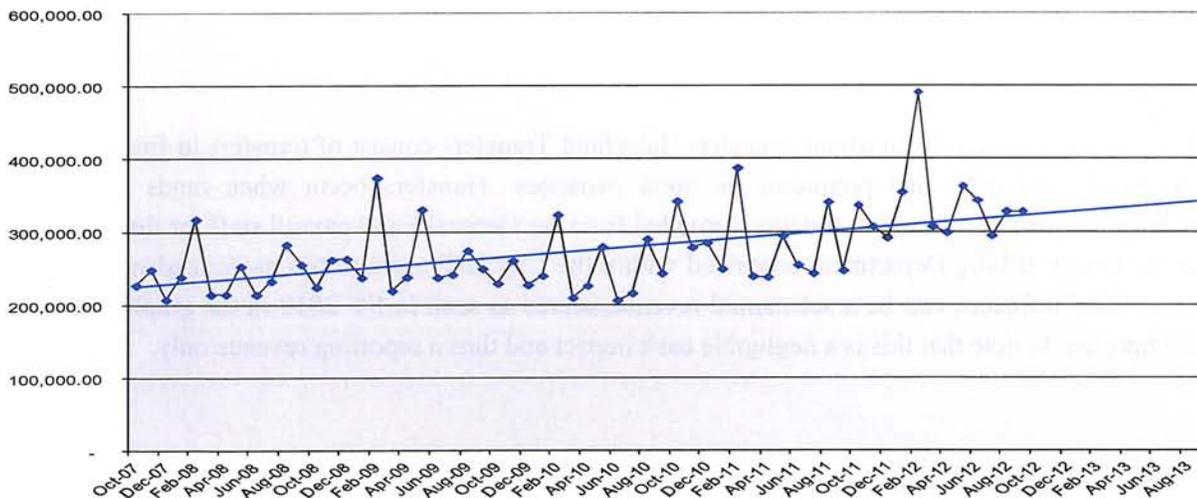
Below is the Sales Tax Structure diagram, a Sales Tax Trendline Chart, and an Annual Sales Tax Receipts Graph.

**SALES TAX STRUCTURE (Amount collected per taxable dollar spent)**

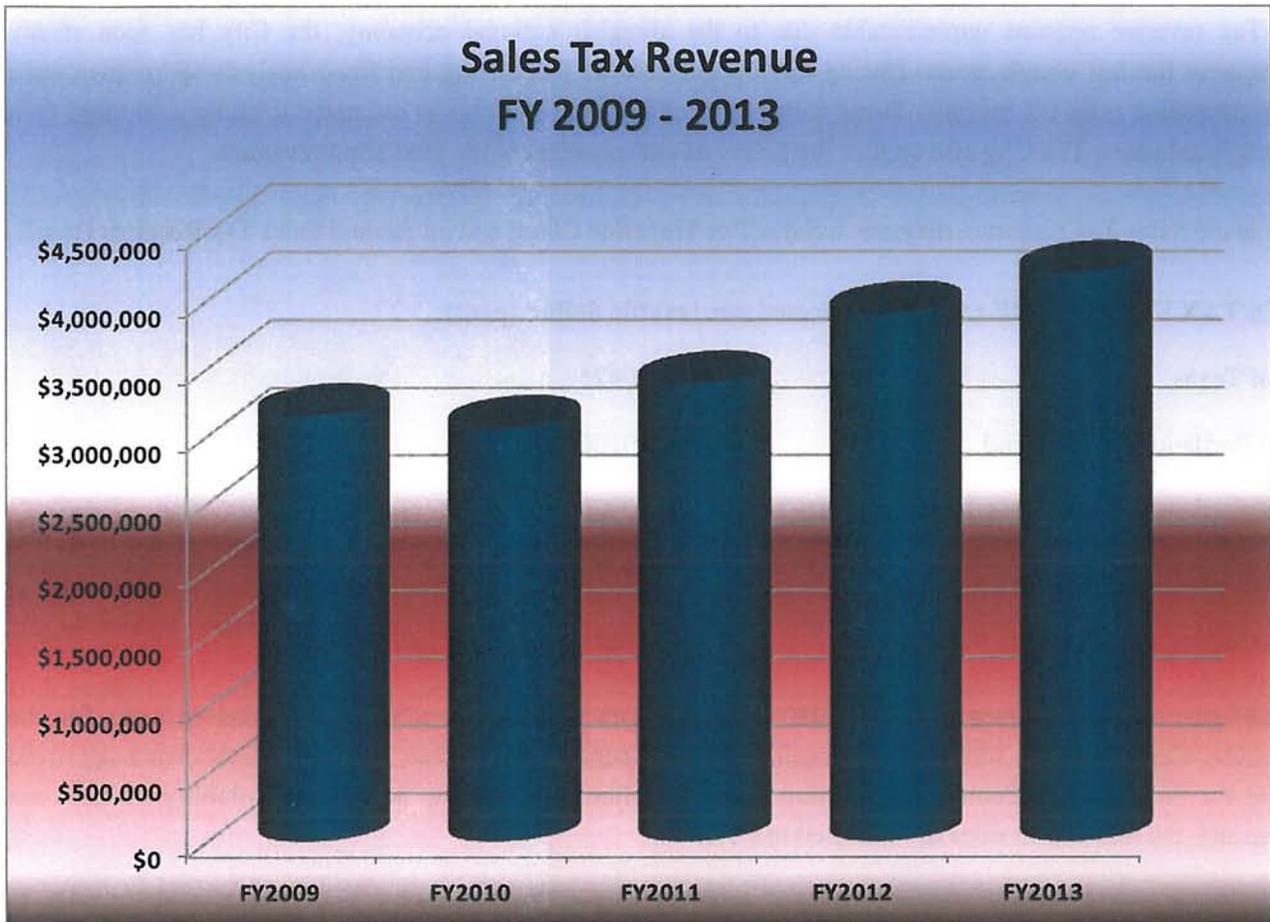
State of Texas	\$0.0625
City of Portland-General Fund	\$0.0100
City of Portland-4B Economic Development	\$0.0050
City of Portland-Venue Tax	\$0.0050
<b>Taxes Collected on Taxable Sales</b>	<b>\$0.0825 (state maximum allowed)</b>

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 trend line graph below depicts the volatility of sales tax revenue and the increase in sales tax expected in FY 2013.

**Sales Tax Revenue Forecast: Linear Trendline**

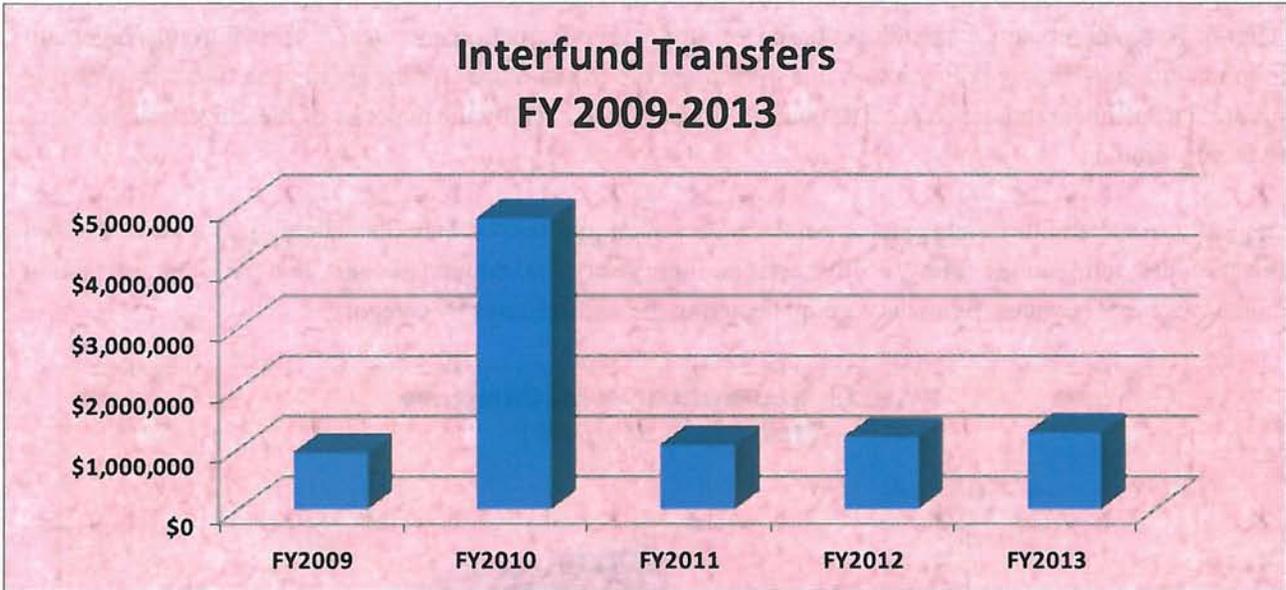


The following graph depicts actual sales tax revenues receipts for FY 2009-2011, projected for FY 2012 and adopted for FY 2013.



### **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**

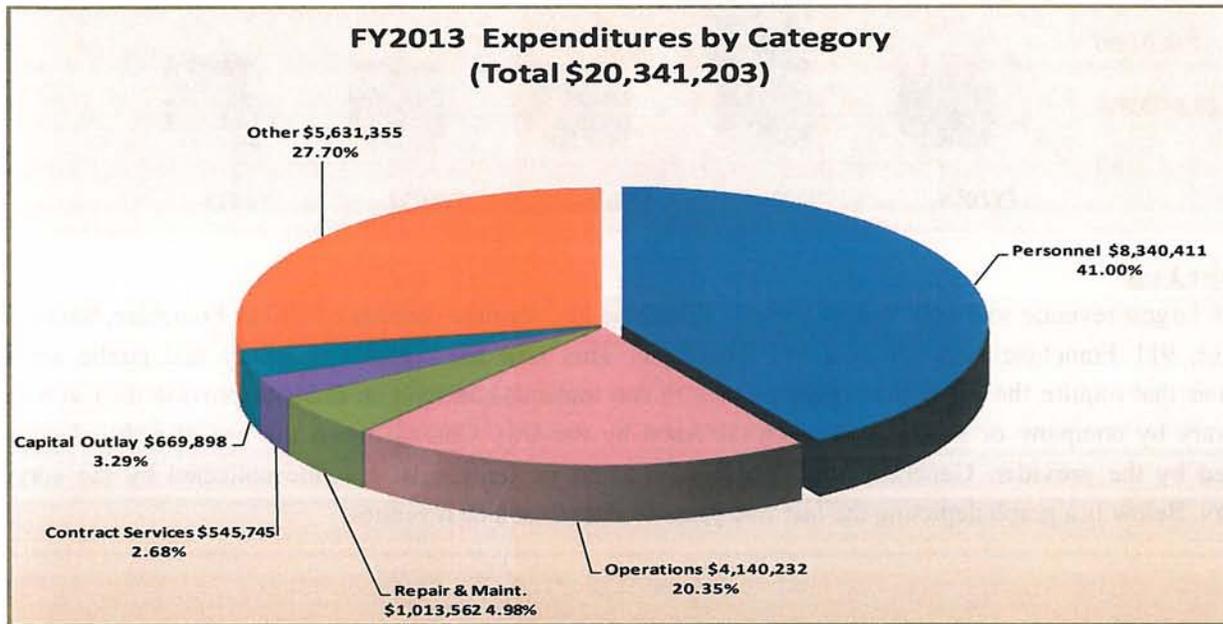
The fifth largest revenue source is Franchise Fees. Franchise Fee revenue consists of Utility Franchise, Sanitation Franchise, 911 Franchise, and Wireless 911 Franchise. This is a fee charged to utility and public service companies that require the use of City right of way to run transmission lines in 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.



**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 2013 includes the elimination of two positions, the addition of two positions, and the permanent extension of three positions. 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.



**CITY OF PORTLAND  
COMBINED FUND  
SUMMARIES**

***HISTORICAL & FY 2013  
COMBINED***



# CITY OF PORTLAND

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CITY OF PORTLAND  
 FY 2009 through 2013  
 COMBINED FUNDS SUMMARY

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Adopted 2012-2013
<b>Beginning Balances</b>					
General Fund	\$ 3,237,882	\$ 4,007,622	\$ 4,706,862	\$ 4,954,145	\$ 5,160,517
Water/Wastewater Fund	10,795,468	12,050,737	6,554,737	8,333,831	8,655,238
Venue Sales Tax Fund	547,529	621,533	623,696	743,799	896,781
Drainage Fund	1,373,332	1,512,985	1,731,588	1,796,148	1,813,942
Debt Service Fund	297,744	289,444	357,240	492,479	635,636
4B Sales Tax Fund	244,027	370,780	370,780	363,527	558,367
Restricted Use (Hotel/Motel) Fund	254,182	345,001	439,026	507,736	619,283
<b>Total Beginning Balances</b>	<b>\$ 16,750,164</b>	<b>\$ 19,198,102</b>	<b>\$ 14,727,765</b>	<b>\$ 17,191,665</b>	<b>\$ 18,339,764</b>
<b>Revenues and Transfers In</b>					
General Fund	8,601,893	9,151,998	9,368,086	10,796,634	10,843,573
Water/Wastewater Fund	5,643,910	5,678,345	7,141,563	5,943,137	6,104,700
Venue Sales Tax Fund	944,043	904,508	1,002,180	1,217,247	1,194,350
Drainage Fund	213,170	232,268	274,553	272,100	274,620
Debt Service Fund	800,292	4,677,803	1,069,661	1,046,795	1,069,945
4B Sales Tax Fund	790,789	766,555	849,658	1,139,600	1,050,400
Restricted Use (Hotel/Motel) Fund	229,001	252,572	287,400	433,630	635,200
<b>Total Revenues &amp; Transfers In</b>	<b>17,223,098</b>	<b>21,664,049</b>	<b>19,993,101</b>	<b>20,849,143</b>	<b>21,172,788</b>
Less: Interfund Trans In	954,190	1,077,469	1,078,089	1,212,562	1,284,488
<b>Net Budget Revenue</b>	<b>16,268,908</b>	<b>20,586,580</b>	<b>18,915,012</b>	<b>19,636,581</b>	<b>19,888,300</b>
<b>Total Funds Available</b>	<b>\$ 33,019,072</b>	<b>\$ 39,784,682</b>	<b>\$ 33,642,777</b>	<b>\$ 36,828,246</b>	<b>\$ 38,228,064</b>
<b>Expenditures/Expenses</b>					
General Fund	7,832,153	8,452,758	9,120,803	10,590,262	10,792,399
Water/Wastewater Fund	4,388,641	11,174,345	5,362,469	5,621,730	6,103,949
Venue Sales Tax Fund	870,039	902,345	882,077	1,064,265	907,580
Drainage Fund	73,517	13,665	209,993	254,306	207,663
Debt Service Fund	808,592	4,610,007	934,422	903,638	1,067,976
4B Sales Tax Fund	664,036	822,719	800,747	944,760	696,267
Restricted Use (Hotel/Motel) Fund	138,182	158,547	218,690	322,083	565,369
<b>Total Expenditures/Expenses &amp; Transfers Out</b>	<b>14,775,161</b>	<b>26,134,386</b>	<b>17,529,201</b>	<b>19,701,044</b>	<b>20,341,203</b>
Less: Interfund Trans Out	954,190	1,077,469	1,078,089	1,212,562	1,284,488
<b>Net Budget Expenditures/Expenses</b>	<b>13,820,971</b>	<b>25,056,917</b>	<b>16,451,112</b>	<b>18,488,482</b>	<b>19,056,715</b>
<b>Ending Balances</b>					
General Fund	4,007,622	4,706,862	4,954,145	5,160,517	5,211,691
Water/Wastewater Fund	12,050,737	6,554,737	8,333,831	8,655,238	8,655,989
Venue Tax Fund	621,533	623,696	743,799	896,781	1,183,551
Drainage Fund	1,512,985	1,731,588	1,796,148	1,813,942	1,880,899
Debt Service Fund	289,444	357,240	492,479	635,636	637,605
4B Tax Fund	370,780	314,616	363,527	558,367	912,500
Restricted Use Fund	345,001	439,026	507,736	619,283	689,114
<b>Total Ending Balances</b>	<b>19,198,102</b>	<b>14,727,765</b>	<b>17,191,665</b>	<b>18,339,764</b>	<b>19,171,349</b>
<b>Total Funds Applied</b>	<b>\$ 33,019,072</b>	<b>\$ 39,784,682</b>	<b>\$ 33,642,777</b>	<b>\$ 36,828,246</b>	<b>\$ 38,228,064</b>

**CITY OF PORTLAND, TX**

FY 2012 - 2013 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	
<b><u>Budgeted Revenues:</u></b>								
Property Tax	\$ 3,892,000	\$950,000	\$0	\$0	\$0	\$0	\$0	\$ 4,842,000
Sales Tax	2,100,000	-	-	-	1,050,000	1,050,000	-	4,200,000
Franchise & Other Taxes	1,093,700	-	-	-	-	-	300,000	1,393,700
Licenses & Permits	386,900	-	-	-	-	-	-	386,900
Intergovernmental Revenue	105,000	-	-	-	-	-	-	105,000
Charges for Services	978,480	-	5,897,800	274,520	143,700	-	-	7,294,500
Fines & Forfeitures	378,200	-	-	-	-	-	12,600	390,800
Interest Revenue	10,000	3,000	6,900	100	650	400	4,600	25,650
Donation of Revenue	4,500	-	-	-	-	-	-	4,500
Sale of Assets	17,500	-	-	-	-	-	-	17,500
Other Revenue	40,500	-	-	-	-	-	-	40,500
<b>Total Budgeted Revenues</b>	<b>9,006,780</b>	<b>953,000</b>	<b>5,904,700</b>	<b>274,620</b>	<b>1,194,350</b>	<b>1,050,400</b>	<b>317,200</b>	<b>18,701,050</b>
<b><u>Other Finance Sources:</u></b>								
Fund Balance Used	669,250	-	200,000	-	-	-	318,000	1,187,250
Interfund Transfers	1,167,543	116,945	-	-	-	-	-	1,284,488
<b>Total Budgeted Revenues &amp; Finance Sources</b>	<b>10,843,573</b>	<b>1,069,945</b>	<b>6,104,700</b>	<b>274,620</b>	<b>1,194,350</b>	<b>1,050,400</b>	<b>635,200</b>	<b>21,172,788</b>
<b>Beginning Fund Balances</b>	<b>5,219,406</b>	<b>637,605</b>	<b>8,655,989</b>	<b>1,880,899</b>	<b>1,183,551</b>	<b>912,500</b>	<b>689,114</b>	<b>19,179,064</b>
<b>Total Available Resources</b>	<b>\$16,062,979</b>	<b>\$1,707,550</b>	<b>\$14,760,689</b>	<b>\$2,155,519</b>	<b>\$2,377,901</b>	<b>\$1,962,900</b>	<b>\$1,324,314</b>	<b>\$40,351,852</b>
<b><u>Budgeted Expenses/Expenditures:</u></b>								
General Government	\$2,632,267	\$2,000	\$393,250	\$2,700	\$51,144	\$49,600	\$415,369	\$3,546,330
Public Safety	4,981,949	-	-	6,000	-	-	-	4,987,949
Development Services	326,856	-	-	-	-	-	-	326,856
Culture and Recreation	1,803,414	-	-	-	344,555	-	-	2,147,969
Public Works	777,510	-	3,571,589	-	-	-	-	4,349,099
Capital Improvements	270,403	-	243,995	-	5,500	-	150,000	669,898
Debt Service - Principal	-	725,740	839,000	134,260	160,000	125,000	-	1,984,000
Debt Service - Interest	-	340,236	532,995	64,703	90,428	86,138	-	1,114,500
<b>Total Budgeted Expenses/Expenditures</b>	<b>10,792,399</b>	<b>1,067,976</b>	<b>5,580,829</b>	<b>207,663</b>	<b>651,627</b>	<b>260,738</b>	<b>565,369</b>	<b>19,126,601</b>
<b><u>Other Financing Uses:</u></b>								
Interfund Transfers	-	-	523,120	-	255,953	430,229	-	1,209,302
<b>Budgeted Expenses/Expenditures &amp; Other Use</b>	<b>10,792,399</b>	<b>1,067,976</b>	<b>6,103,949</b>	<b>207,663</b>	<b>907,580</b>	<b>690,967</b>	<b>565,369</b>	<b>20,335,903</b>
<b>Projected Ending Fund Balances</b>	<b>5,270,580</b>	<b>639,574</b>	<b>8,656,740</b>	<b>1,947,856</b>	<b>1,470,321</b>	<b>1,271,933</b>	<b>758,945</b>	<b>20,015,949</b>
<b>Total Fund Commitments/Fund Balances</b>	<b>\$16,062,979</b>	<b>\$1,707,550</b>	<b>\$14,760,689</b>	<b>\$2,155,519</b>	<b>\$2,377,901</b>	<b>\$1,962,900</b>	<b>\$1,324,314</b>	<b>\$40,351,852</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$51,174</b>	<b>\$1,969</b>	<b>\$751</b>	<b>\$66,957</b>	<b>\$286,770</b>	<b>\$359,433</b>	<b>\$69,831</b>	<b>\$836,885</b>

**CITY OF PORTLAND, TX  
FUND BALANCE CHANGES  
FY 2013**

The above chart depicts the estimated fund balance at October 1, 2012, the budgeted revenues and expenditures for FY 2012 - 2013, and projected ending fund balance at September 30, 2013.

CITY OF PORTLAND  
FUND BALANCE AND FUND EQUITY CHANGES  
FY 2013

Fund	Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Projected Ending Balance	Percent Change in Fund Balance	Dollar Change in Fund Balance
<b>Governmental Funds</b>						
General Fund	\$ 5,168,232	\$ 10,174,323	\$ 10,792,399	\$ 4,550,156	-11.96%	\$ (618,076)
Debt Service Fund	635,636	1,069,945	1,067,976	637,605	0.31%	1,969
<b>Proprietary Funds</b>						
Water/Wastewater Fund	8,655,238	5,904,700	6,103,949	8,455,989	-2.30%	(199,249)
Drainage Fund	1,813,942	274,620	207,663	1,880,899	3.69%	66,957
<b>Special Revenue Funds</b>						
Venue Tax Fund	896,781	1,194,350	907,580	1,183,551	31.98%	286,770
4B Tax Fund	558,367	1,050,400	696,267	912,500	63.42%	354,133
Restricted Use Fund	619,283	317,200	565,369	371,114	-40.07%	(248,169)
<b>Total</b>	<b>\$ 18,347,479</b>	<b>\$ 19,985,538</b>	<b>\$ 20,341,203</b>	<b>\$ 17,991,814</b>	<b>45.07%</b>	<b>\$ (355,665)</b>

Estimated Fund Balance Changes from FY 2012 to FY 2013 are predicted to be minimal for a few of the City's budgeted funds. The four funds that are estimated to change by more than 10% are the General Fund, Venue Sales Tax Fund, 4B Sales Tax, and Restricted 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 will have a drawdown from fund balance of \$669,250 in FY13. \$569,250 will be used on the Fire Station #2 Expansion Project while the other \$100,000 will be used on the development of a 5-year Streets, Parking Lot, Sidewalk, and Trail Improvement Plan.

FY 2013 includes a drawdown for the Water/Wastewater Fund in the amount of \$200,000 for SCADA infrastructure and communications. The Restricted Use Fund will have a drawdown of \$318,000 for the Indian Point Park Shoreline Preservation Project (\$150,000) and the Hike/Bike Trail Project (\$168,000).



# CITY OF PORTLAND

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# CITY OF PORTLAND

## COMBINED REVENUES

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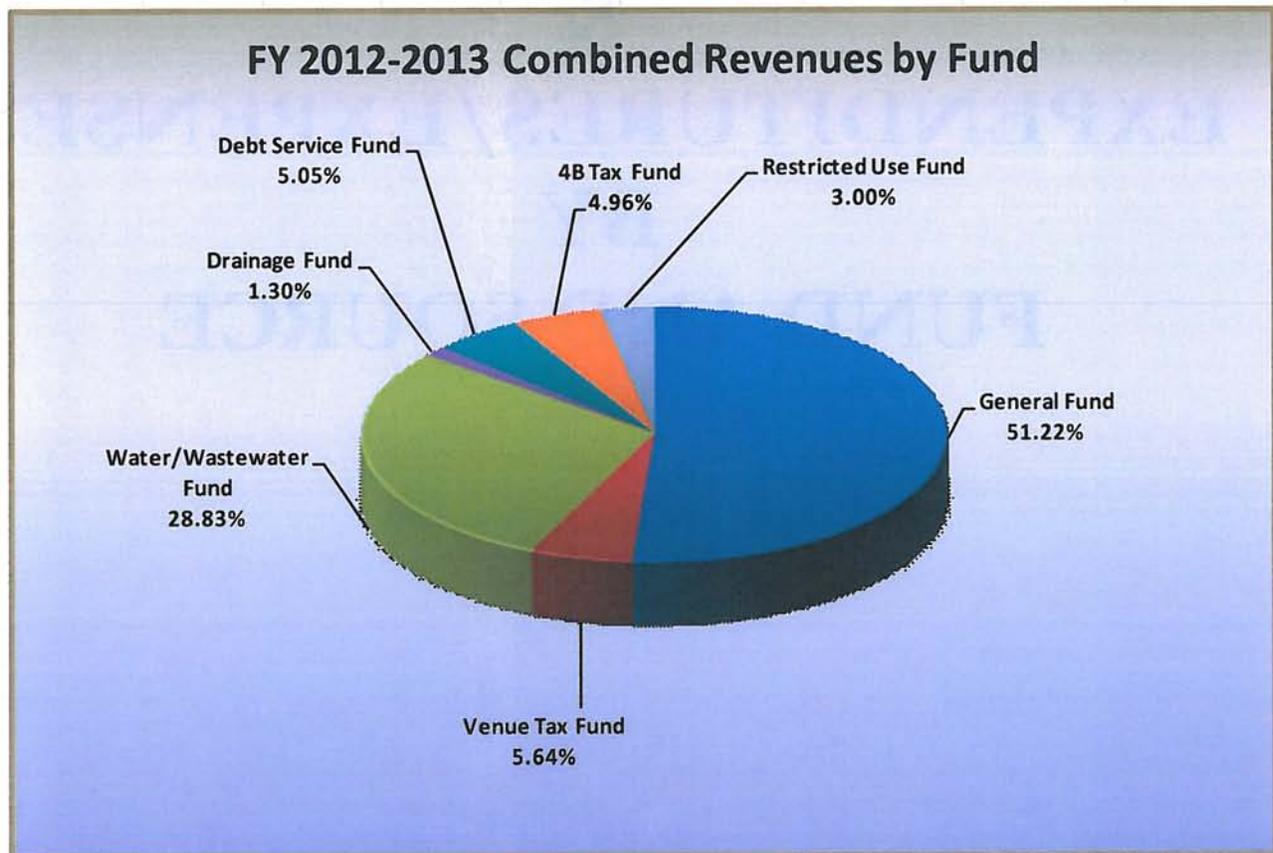
## EXPENDITURES/EXPENSES

BY

## FUND AND SOURCE

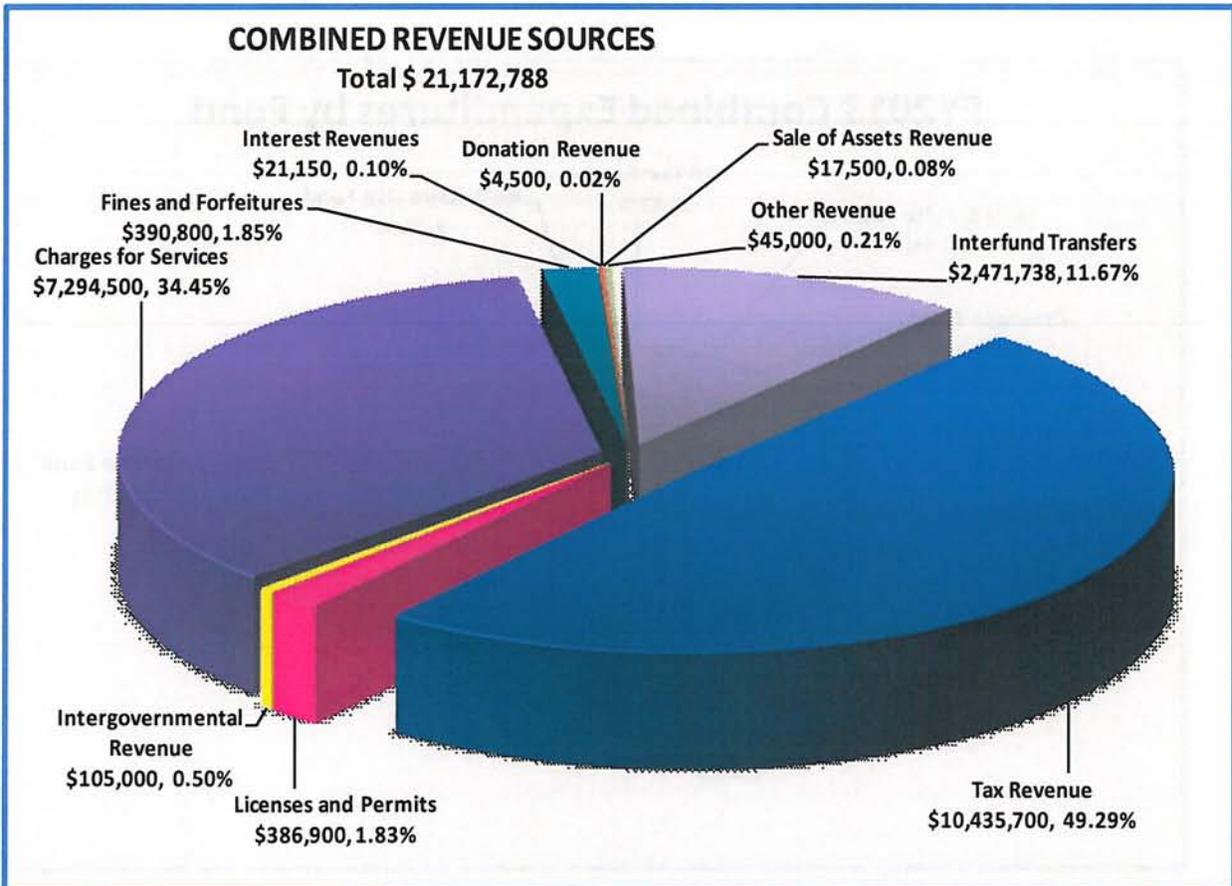
CITY OF PORTLAND  
2012-2013  
COMBINED REVENUES BY FUND

<u>Fund</u>	<u>Fiscal Year 2012-2013</u>	<u>Percentage</u>
General Fund	\$ 10,843,573	51.22%
Venue Tax Fund	1,194,350	5.64%
Water/Wastewater Fund	6,104,700	28.83%
Drainage Fund	274,620	1.30%
Debt Service Fund	1,069,945	5.05%
4B Tax Fund	1,050,400	4.96%
Restricted Use Fund	635,200	3.00%
<b>Total Revenues</b>	<b>\$ 21,172,788</b>	<b>100.00%</b>



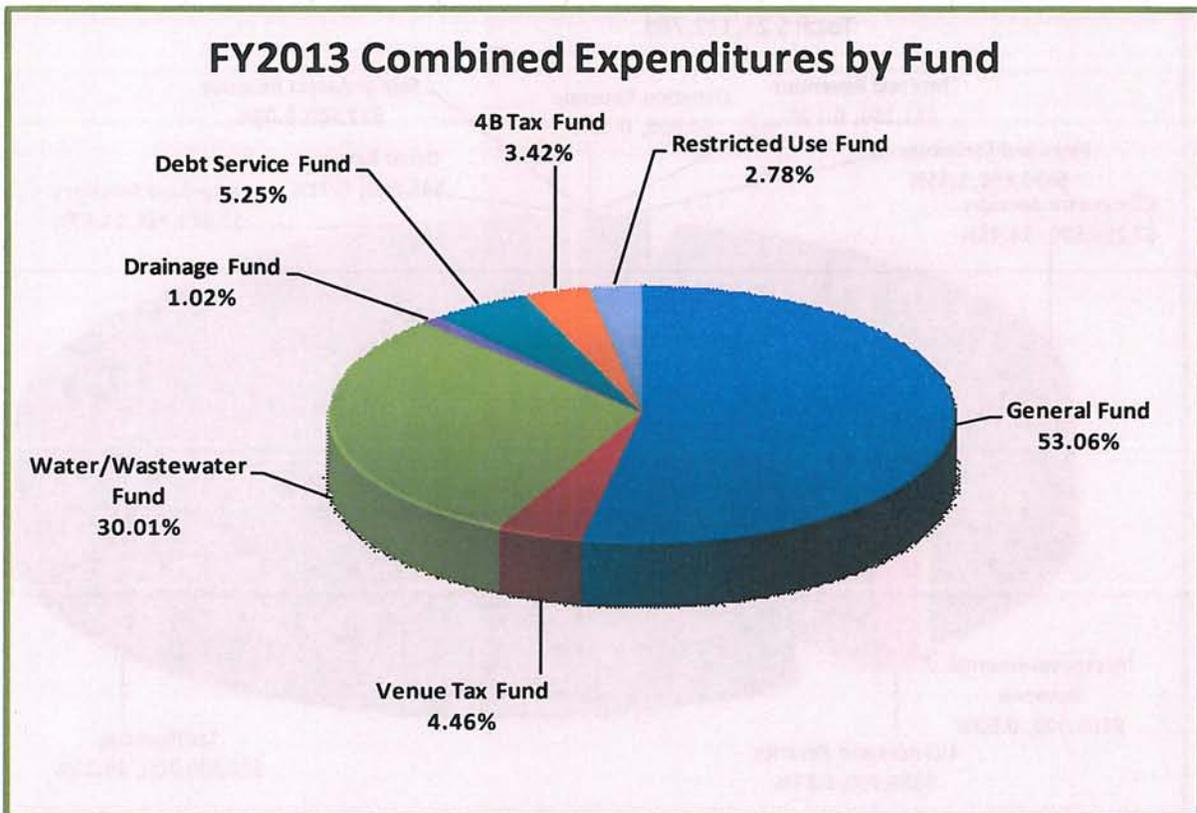
CITY OF PORTLAND  
2012-2013  
COMBINED FUNDS  
REVENUES BY SOURCE

<u>Revenue Source</u>		<u>Fiscal Year 2012-2013</u>	<u>Percentage</u>
Tax Revenue	\$	10,435,700	49.29%
Licenses and Permits		386,900	1.83%
Intergovernmental Revenue		105,000	0.50%
Charges for Services		7,294,500	34.45%
Fines and Forfeitures		390,800	1.85%
Interest Revenues		21,150	0.10%
Donation Revenue		4,500	0.02%
Sale of Assets Revenue		17,500	0.08%
Other Revenue		45,000	0.21%
Interfund Transfers		2,471,738	11.67%
<b>Total Revenues, All Funds</b>	<b>\$</b>	<b>21,172,788</b>	<b>100.00%</b>



**CITY OF PORTLAND  
2012-2013  
COMBINED EXPENDITURES BY FUND**

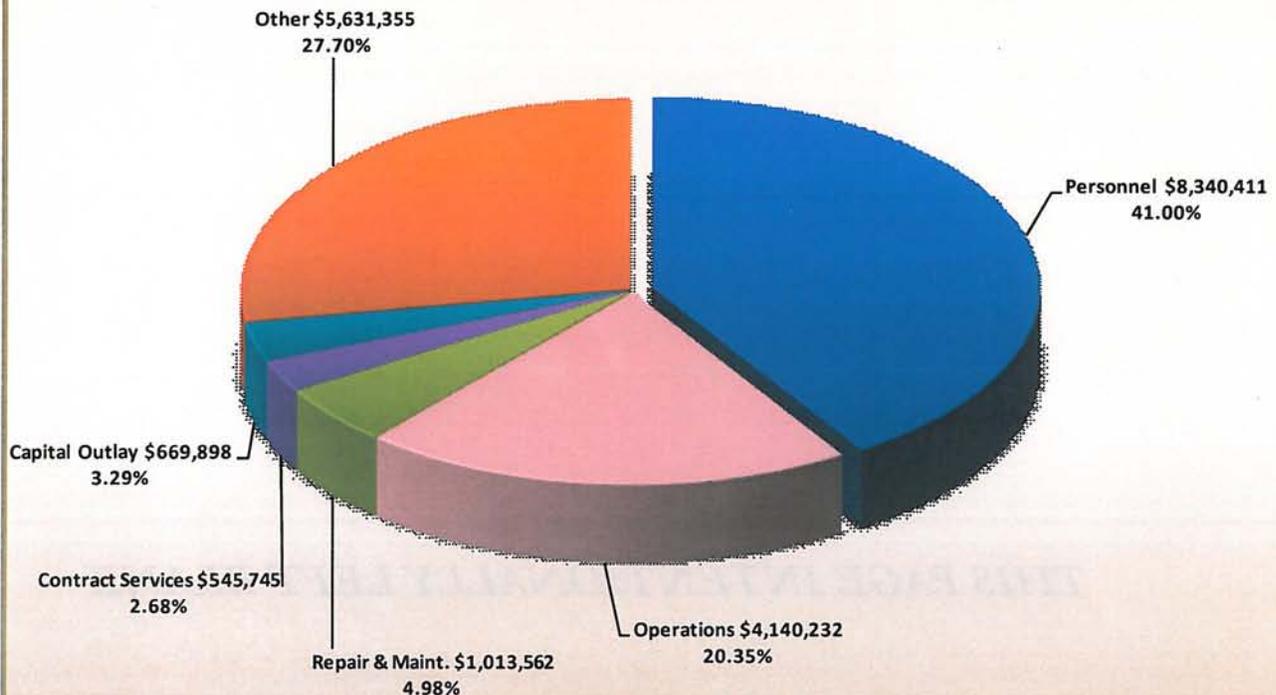
<u>Fund</u>		<u>Fiscal Year 2012-2013</u>	<u>Percentage</u>
General Fund	\$	10,792,399	53.06%
Venue Tax Fund		907,580	4.46%
Water/Wastewater Fund		6,103,949	30.01%
Drainage Fund		207,663	1.02%
Debt Service Fund		1,067,976	5.25%
4B Tax Fund		696,267	3.42%
Restricted Use Fund		565,369	2.78%
<b>Total Expenditures</b>	<b>\$</b>	<b>20,341,203</b>	<b>100.00%</b>



CITY OF PORTLAND  
2012-2013  
COMBINED FUNDS  
EXPENDITURES BY CATEGORY

Fund	Budget Categories						Department Total
	Personnel	Operations	Repair & Maint.	Contract Services	Capital Outlay	Other	
General Fund	\$ 6,974,929	\$ 1,567,309	\$ 656,618	\$ 449,750	\$ 270,403	\$ 873,390	\$ 10,792,399
Water/Wastewater Fund	1,109,495	2,426,060	316,384	55,900	243,995	1,952,115	6,103,949
Debt Service Fund	-	-	-	-	-	1,067,976	1,067,976
4b Tax Fund	-	750	1,500	3,050	-	690,967	696,267
Drainage Fund	-	-	6,000	700	-	200,963	207,663
Restricted Use Fund	42,116	37,260	9,880	32,700	150,000	293,413	565,369
Venue Tax Fund	213,871	108,853	23,180	3,645	5,500	552,531	907,580
<b>Total all Budgeted Funds</b>	<b>\$ 8,340,411</b>	<b>\$ 4,140,232</b>	<b>\$ 1,013,562</b>	<b>\$ 545,745</b>	<b>\$ 669,898</b>	<b>\$ 5,631,355</b>	<b>\$ 20,341,203</b>

FY2013 Combined Expenditures by Category





# CITY OF PORTLAND

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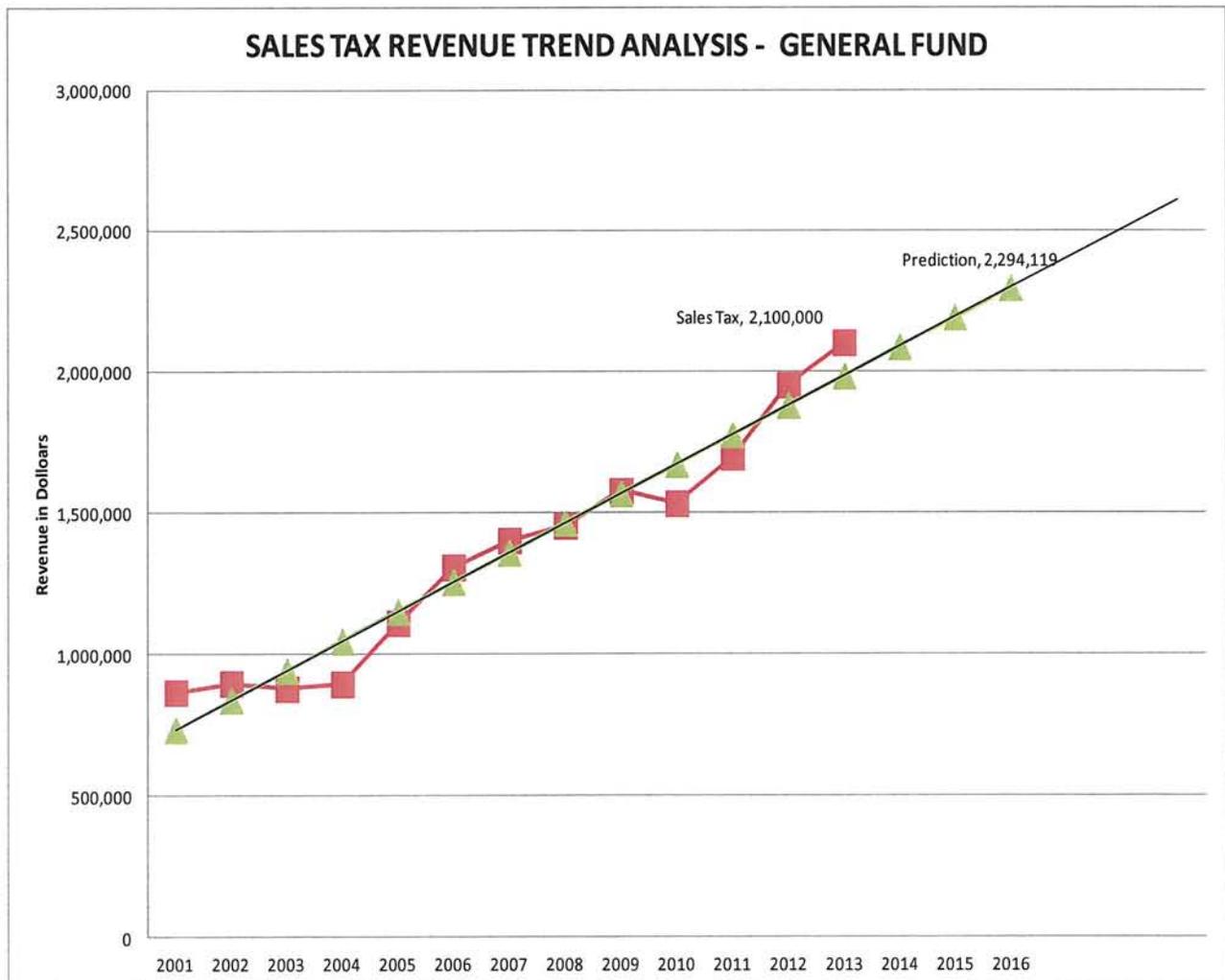
**CITY OF PORTLAND  
GENERAL FUND**

## CITY OF PORTLAND, TX

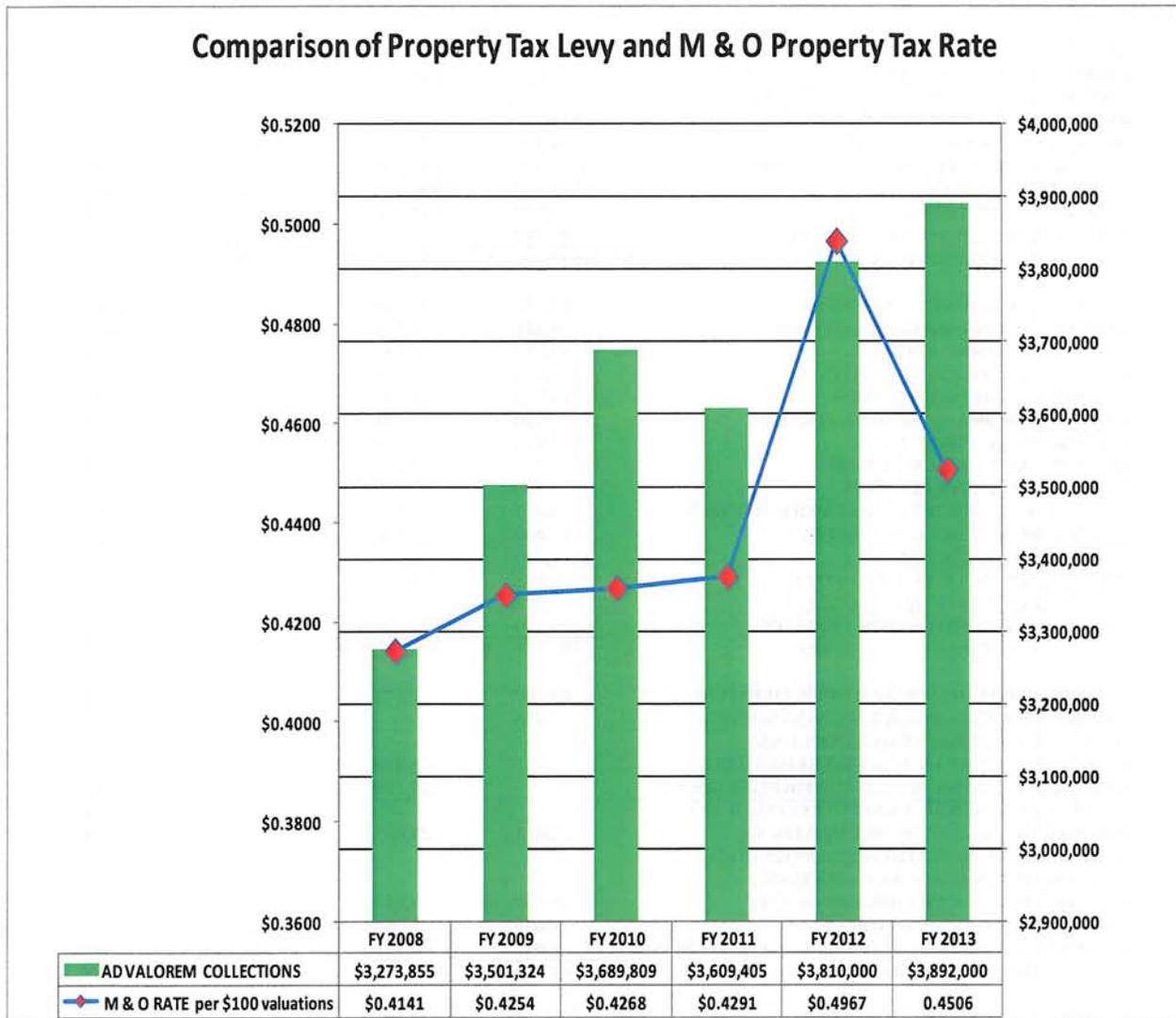
The General Fund is the primary operating fund of the City. It is used to account for financial resources except those required to be accounted for in another fund. The principal sources of revenues are property tax, (also referred to as ad valorem), sales tax, licenses and permits, fees for services, 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 since FY 2011. As seen below in the Sales Tax Trend Analysis Chart FY 2012 projected sales tax revenue is more than the predicted amount based on historical data used in a regression model. Budgeted sales tax revenue for FY 2012 was originally budgeted at \$1,625,000 and amended to \$1,950,000 mid-year. The City has therefore taken a conservative approach on the budgeted amount of \$2,100,000 for sales tax receipts for FY 2013.



Property tax revenue collections for the General Fund will increase about 2.15% from the previous year from \$3,810,000 to an estimated \$3,892,000 for FY 2013. Assessed and taxable property tax values increased from the previous year by 4.41% from \$770,301,295 to \$804,307,257. 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 \$82,173. 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.



General Fund revenue overall will increase for FY 2013 approximately .43% from \$10,796,634 to \$10,843,573. Although the overall revenue increase for FY 2013 is minimal, revenue from a few individual sources such as Sales Tax and Animal Shelter Fees are projected to increase from the previous year.

CITY OF PORTLAND  
2012-2013  
GENERAL FUND  
Revenue History

	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
REVENUES:					
40808000 TAX-PROPERTY-CURRENT	3,447,473	3,573,043	3,513,433	3,760,000	3,850,000
40809000 TAX-PROPERTY PRIOR YEARS	53,826	116,753	95,957	50,000	42,000
40809001 TAX CERTIFICATES & COSTS	25	13	15	-	-
49909000 UTILITY FRANCHISE TAXES	623,771	623,532	589,440	650,000	650,000
49909001 911 FRANCHISE TAX	69,585	58,897	57,056	65,000	65,650
49909002 SANITATION FRANCHISE FEE	287,407	270,470	284,330	275,000	286,000
49909003 SALES TAX	1,575,466	1,530,673	1,694,343	1,950,000	2,100,000
49909006 MIXED DRINK TAX	11,787	12,758	15,377	15,714	16,000
49909007 WIRELESS 911 SERVICE FEE	70,557	71,122	78,831	75,000	76,050
Total Tax Revenue	\$ 6,139,897	\$ 6,257,261	\$ 6,328,782	6,840,714	7,085,700
41009000 EMERGENCY ALARM PERMITS	13,550	15,686	21,665	15,500	15,500
41009009 GARAGE SALE PERMIT FEES	9,825	9,781	10,220	9,500	500
42609000 BUILDING PERMITS	87,150	86,532	230,694	280,000	280,000
42609001 ELECTRICAL PERMITS	9,630	9,406	11,078	4,000	4,000
42609002 PLUMBING PERMITS	14,722	13,993	14,979	10,000	10,000
42609003 VENDING MACHINE PERMITS	120	225	195	200	200
42609004 HVAC PERMITS	12,914	13,624	14,293	10,500	10,500
42609005 CERT OF OCC PERMIT	1,775	1,575	1,910	4,500	4,500
42609006 OIL & GAS PERMITS	1,500	2,100	2,100	-	-
42609007 RE-INSPECTION, ALL PERMIT TYPES	3,015	800	650	400	700
42609100 BUSINESS LICENSE FEES	33,400	35,200	34,479	34,000	46,000
42609110 LOT MOWING	1,290	2,051	2,352	1,000	2,000
42609120 ZONING & PLATTING FEES	8,966	5,642	7,891	4,000	10,000
42609130 DEMOLITION REIMBURS	572	75	-	-	-
44001000 PACKAGE LIQUOR PERMITS	150	270	1,520	3,000	3,000
Total Licenses and Permits	\$ 198,579	\$ 196,960	\$ 354,026	376,600	386,900
41009900 GPISD - RESOURCE OFFICER REIMB.	62,207	67,973	59,255	50,000	56,000
41109000 GRANTS - POLICE DEPARTMENT	3,436	-	-	-	-
41109001 DARE/UNIVERSAL/COPSFAS	-	-	-	-	-
41109011 LA W ENF STATE/FED REIMBURS	-	3,169	-	-	-
41109012 DEA TASK FORCE REIMBURSEMENTS	-	29,269	25,773	22,500	22,500
41109125 REIMBURSE TRAFFIC CONTROL O.T.	-	-	1,223	300	1,000
41409000 SAN PAT CTY-FIRE REIMBURS	22,814	24,005	24,907	24,500	22,500
41409500 GRANTS-EMERGENCY PREPARED.	-	-	-	-	-
41509000 GATES FOUNDATION GRANT	-	-	-	-	-
41509002 LOAN STAR LIBRARY GRANT	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	2,409	2,272	2,200	2,000	2,000
Total Intergovernmental Revenue	\$ 98,633	\$ 137,200	\$ 121,970	100,300	105,000
41009001 ANIMAL SHELTER FEES	27,119	22,307	22,867	13,500	25,000
41009002 TOWING & IMPOUNDING FEES	2,636	3,757	2,050	2,700	2,700
41009008 POLICE COMMUNITY SERVICE FEES	1,935	1,318	1,156	1,200	1,200
41009050 SCHOOL & CHILD SAFETY FEES	-	-	-	-	-
41209002 FIRE DEPT FEES & CHARGES	89,254	89,868	90,686	90,000	90,000
41405000 FIRE SCHOOL FEES	-	-	-	-	-
41406000 EMS FEE	232,104	236,383	237,305	240,000	240,000
42209000 GARBAGE SERVICE FEES	(522)	(604)	(546)	-	-
45009900 LEAGUE MAINTENANCE REIMBURSE.	-	-	-	-	-
45109000 COMMUNITY CENTER REVENUE	123,190	137,967	130,139	123,578	128,578
45109010 COMMUNITY CENTER RENTAL	62,019	76,207	74,327	80,000	85,000
45109100 SKATE PARK REVENUES	8,124	4,647	4,904	4,500	4,500
45109500 YOUTH PROGRAMS	778	1,635	2,979	3,000	3,000
45109550 LEAGUE PARTICIPATION FEES	11,578	6,780	4,515	1,000	1,000
45109575 YOUTH ACTIVITIES FEE - VOLUNTARY	-	7,569	85,198	85,000	86,000

# CITY OF PORTLAND, TX

45109600	ADULT PROGRAMS	19,049	139,097	109,166	20,000	20,000
45209000	SWIMMING POOL REVENUE	-	-	-	-	-
45309000	KIDZ KAMP	67,977	74,694	81,961	80,775	83,630
45409000	KIDZ KLUB	162,095	177,687	177,392	180,942	205,672
45509000	SENIOR CENTER A CTIVITY FEES	-	-	-	-	-
46009002	FAX INCOME	2,342	1,686	2,204	2,200	2,200
49909400	IPP CONCESSION & GATE	-	-	-	-	-
49909450	RADIO MAINTENANCE - TRI CO EMS	-	-	-	-	-
	Total Charges for Services	\$ 809,678	\$ 980,998	\$ 1,026,303	928,395	978,480
41009004	POLICE FINES	267,469	182,637	186,778	225,000	350,000
41009005	DRUG SEIZURE - LOCAL	325	-	-	-	-
41009006	DRUG SEIZURE - STATE	179	6,219	102	-	-
41009007	DRUG SEIZURE - FEDERAL	-	19,877	115,765	-	-
46009000	LIBRARY FINES	5,006	5,301	4,935	5,200	5,200
49909961	SCHOOL ZONE: CHILD SAFETY FEE	20,858	18,915	19,933	13,000	23,000
	Total Fines & Forfeitures	\$ 293,837	\$ 232,949	\$ 327,513	243,200	378,200
49909100	INTEREST ON INVESTMENTS	-	31,367	40,635	4,000	2,000
49909101	INTEREST ON SAVINGS	20,390	-	-	-	-
49909102	INTEREST-TEXPOOL	25,271	6,402	2,833	2,750	2,000
49909135	INTEREST EARNINGS-BROKERAGE	-	-	23,762	6,000	6,000
	Total Interest Revenues	\$ 45,661	\$ 37,769	\$ 67,230	\$ 12,750	\$ 10,000
49909951	DONATIONS -POLICE DEPARTMENT	1,000	2,000	-	-	-
49909952	DONATIONS -LIBRARY	289	-	1,827	350	1,000
49909953	DONATIONS - PARKS & RECREATION	4,100	4,600	5,075	3,000	3,000
49909954	DONATIONS - FIRE DEPARTMENT	300	100	600	195	500
49909955	DONATIONS - A ED FOR POLICE	-	-	-	-	-
49909956	DONATIONS - SENIOR CENTER	1,992	750	-	-	-
49909997	DONATIONS-PARKS-RESTRICTED	1,233	2,710	6,500	-	-
	Total Donation Revenue	\$ 8,914	\$ 10,160	\$ 14,002	3,545	4,500
49909300	OIL & GAS ROYALTIES/LEASES	62,162	43,539	18,257	12,000	17,500
49909500	SALE OF DEPRECIATED ASSETS	-	218,859	75,864	325	-
49909506	SALE OF OUT DATED BOOKS	-	-	-	-	-
49909510	ABANDONED R.O.W. PROCEEDS	12,568	2,199	-	-	-
	Total Sale of Assets Revenue	\$ 74,730	\$ 264,597	\$ 94,121	12,325	17,500
40209050	MISCELLANEOUS REIMBURSE	1,141	2,207	25,870	10,000	5,000
40209051	INSURANCE PROCEEDS & REFUNDS	43,066	32,455	26,546	3,000	3,000
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	-	669	215	-
49909090	MISCELLANEOUS	17,892	14,061	7,887	8,000	10,000
49909091	VENDING MACHINE PROCEEDS	-	-	-	-	-
49909092	DISCOUNTS	489	580	538	500	500
49909094	CONVENIENCE FEE - CREDIT CARD	8,422	10,989	17,033	20,000	22,000
49909200	MAP & STICKER SALES	-	-	-	-	-
	Total Other Revenue	\$ 89,739	\$ 69,913	\$ 78,543	41,715	40,500
49909900	TRANSFER IN-FROM WATER/W W	309,225	375,664	313,857	476,499	523,120
49909910	TRANSFER IN-PCC CORP.	308,000	361,058	318,394	322,483	313,284
49909914	TRANSFER IN-GO. BONDS CONST. FND	-	-	36,029	29,781	25,062
49909915	TRANSFER IN-REVENUE BOND FUND	-	-	41,351	46,312	50,124
49909918	TRANSFER IN - DRAINAGE FUND	-	-	-	-	-
49909920	RESTRICTED USE FUND REIMBURS.	-	-	-	-	-
49909921	TRANSFER IN-VENUE PROJECT	225,000	227,469	253,680	220,692	255,953
49909925	TRANSFER IN - EMERGENCY SERVICES	-	-	-	-	-
49909965	DRAW DOWN OF FUND BALANCE	-	-	-	1,141,323	669,250
	Total Interfund Transfers	\$ 842,225	\$ 964,191	\$ 963,311	2,237,090	1,836,793
<b>TOTAL REVENUES</b>		<b>\$ 8,601,893</b>	<b>\$ 9,151,998</b>	<b>\$ 9,375,801</b>	<b>\$ 10,796,634</b>	<b>\$ 10,843,573</b>

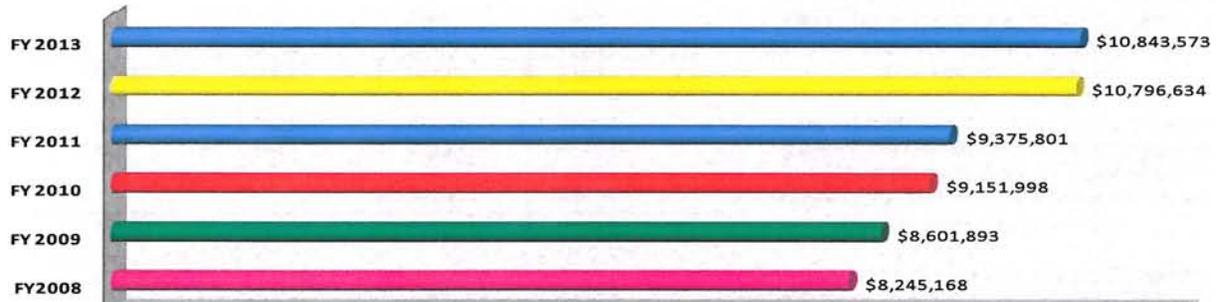
# CITY OF PORTLAND, TX

Below is a table depicting major revenue categories from FY 2008 to FY 2013, a six-year comparison, and a chart depicting the major revenue categories by percentage.

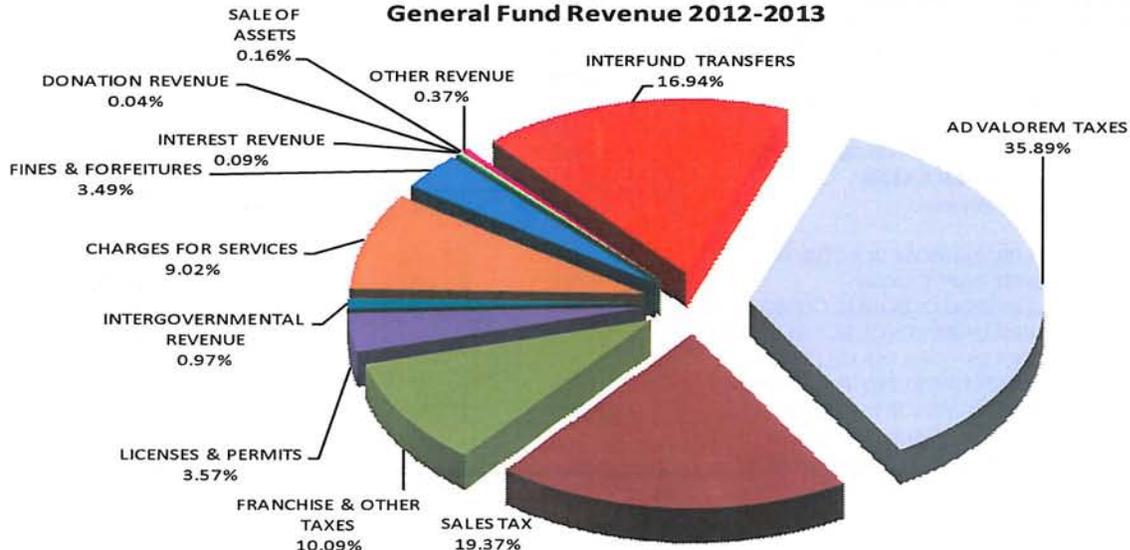
## CITY OF PORTLAND 2008 - 2013 GENERAL FUND Revenue History

	ACTUAL FY2008	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	PROJECTED FY 2012	PROPOSED FY 2013
<b>REVENUES:</b>						
AD VALOREM TAXES	3,273,855	3,501,324	3,689,809	3,609,405	3,810,000	3,892,000
SALES TAX	1,450,475	1,575,466	1,530,673	1,694,343	1,950,000	2,100,000
FRANCHISE & OTHER TAXES	1,098,444	1,063,107	1,036,779	1,025,034	1,080,714	1,093,700
LICENSES & PERMITS	229,761	198,579	196,960	354,026	376,600	386,900
INTERGOVERNMENTAL REVENUE	67,746	98,633	137,200	121,970	100,300	105,000
CHARGES FOR SERVICES	857,802	809,678	980,998	1,026,303	928,395	978,480
FINES & FORFEITURES	277,925	293,837	232,949	327,513	243,200	378,200
INTEREST REVENUE	114,811	45,661	37,769	67,230	12,750	10,000
DONATION REVENUE	15,590	8,914	10,160	14,002	3,545	4,500
SALE OF ASSETS	105,703	74,730	264,597	94,121	12,325	17,500
OTHER REVENUE	21,340	89,739	69,913	78,543	41,715	40,500
INTERFUND TRANSFERS	731,716	842,225	964,191	963,311	2,237,090	1,836,793
<b>TOTAL REVENUES</b>	<b>\$ 8,245,168</b>	<b>\$ 8,601,893</b>	<b>\$ 9,151,998</b>	<b>\$ 9,375,801</b>	<b>\$ 10,796,634</b>	<b>\$ 10,843,573</b>

### General Fund 6-Year Comparison



### General Fund Revenue 2012-2013



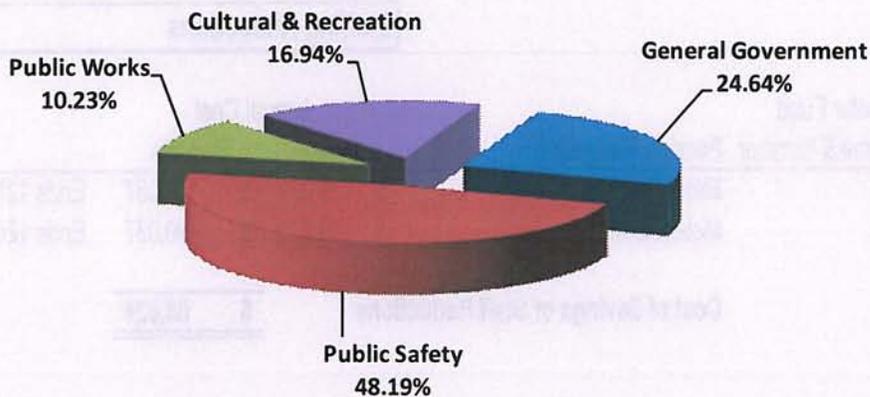
The FY 2013 General Fund expenditures will decrease by \$202,137 or 1.91%. It is necessary to predict expenditures with a high level of confidence while maintaining a quality service menu to taxpayers and customers alike. Expenditures of the General Fund include police and fire protection, parks and 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 2013 Approved Budget at approximately 48%.

**FY 2012-2013 Budgeted Program Activity Expenditures**  
General Fund

General Fund Department	Department Budgets by Category						Department Total
	Personnel	Operations	Repair & Maint.	Contract Services	Capital Outlay	Other	
<i>General Government</i>	1,242,810	326,272	82,245	107,550	26,500	873,390	2,658,767
<i>Public Safety</i>	3,953,388	566,724	254,137	207,700	218,903	0	5,200,852
<i>Public Works</i>	619,900	247,700	132,766	104,000	0	0	1,104,366
<i>Cultural &amp; Recreation</i>	1,158,831	426,613	187,470	30,500	25,000	0	1,828,414
<b>Total</b>	<b>6,974,929</b>	<b>1,567,309</b>	<b>656,618</b>	<b>449,750</b>	<b>270,403</b>	<b>873,390</b>	<b>10,792,399</b>

**PROGRAM ACTIVITY EXPENDITURES FY 2012-2013**



Additional items to note that impact the FY 2013 Budgeted Expenditures include, the addition of two new job positions and the elimination of two previously budgeted personnel positions

Those new positions budgeted in FY 2013 include a Code Enforcement Officer and a Park Maintenance worker. a The two eliminated position are Meter Readers due to the installation of new electric read meters.

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

**Budgeted Personnel Additions & Deletions  
2012-13 Budget**

<b>Additional Budgeted Positions</b>					
General Fund		Annual Cost			
Department Name & Number	Position Requested	Salary	Benefits	Comments	
14 Fire Department	Code Enforcement Officer	\$ 20,600	\$ 8,710	Starts 4/1/2013	
50 Park Maintenance	Park Maintenance Worker	\$ 17,768	\$ 11,153	Starts 1/1/2013	
<b>Cost of Additional Positions</b>			<b>\$ 58,231</b>		
<b>Staffing Reductions</b>					
Water /Wastewater Fund		Annual Cost			
Department Name & Number	Position Requested	Salary	Benefits	Comments	
30 Distribution	Meter Reader	\$ 19,375	\$ 10,037	Ends 12/31/12	
30 Distribution	Meter Reader	\$ 19,375	\$ 10,037	Ends 12/31/12	
<b>Cost of Savings of Staff Reductions</b>			<b>\$ 58,824</b>		

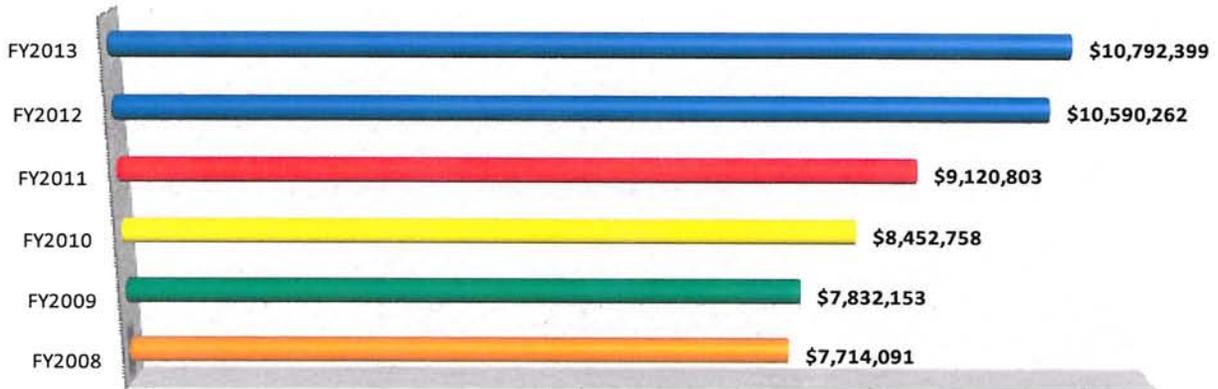
**NET COSTS TO CITY (593)**

Below is a table comparing expenditures from FY 2008 to FY 2013, a 6-Year Table Comparison, and a FY 2013 chart by expenditure category. Note: The large increase in expenditures for FY 2012 due to an increase in Other expenditures for a transfer of \$700,000 to the Drainage Construction Fund.

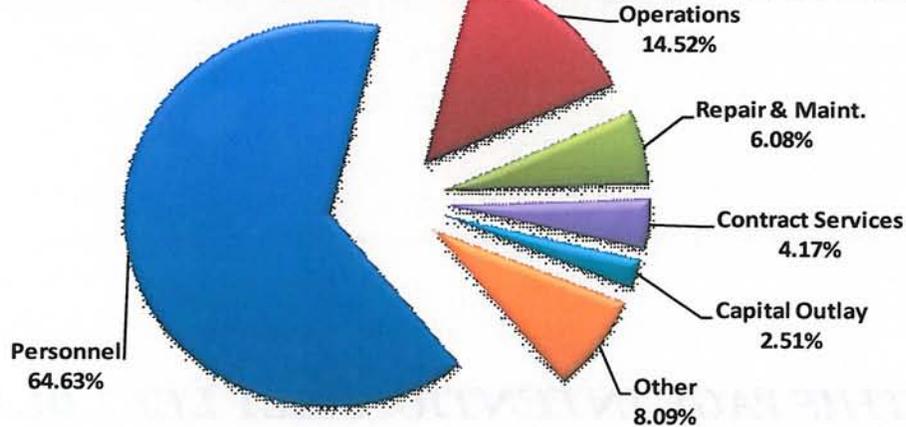
**FY 2008 Through FY 2013  
Expenditures By Category  
General Fund**

	Expenditure Categories							Expenditures Total
	Personnel	Operations	Repair & Maint.	Contract Services	Capital Outlay	Other		
<b>FY2008</b>	\$ 5,032,388	1,207,224	549,167	270,914	437,278	217,120	\$ 7,714,091	
<b>FY2009</b>	\$ 5,484,902	1,262,020	487,592	247,749	189,753	160,137	\$ 7,832,153	
<b>FY2010</b>	\$ 5,775,565	1,338,956	549,045	405,790	111,196	272,206	\$ 8,452,758	
<b>FY2011</b>	\$ 5,820,391	1,303,747	586,404	453,716	794,473	162,072	\$ 9,120,803	
<b>FY2012</b>	\$ 6,508,402	1,460,416	624,141	515,717	443,967	1,037,619	\$ 10,590,262	
<b>FY2013</b>	\$ 6,974,929	1,567,309	656,618	449,750	270,403	873,390	\$ 10,792,399	

**General Fund Expenditures 6-Year Comparison**



**General Fund Expenditures By Category FY 2012-2013**





# 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 2012 – 2013:**

1. Complete Performance Evaluation Project and related compensation.
2. Formulate an Economic Development Policy.
3. Implement a Donations and Volunteerism program.
4. Establish 2013-2014 Budget priorities.
5. Administer Elections efficiently and effectively.
6. Continue Strategic Planning Retreats.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011– 2012:**

1. Completed compensation and job classification study and implemented results.
2. Finalized engineering study of impact fees and implemented approved impact fee schedule..
3. Conducted Quarterly Strategic Planning exercises throughout the year.
4. Established 2012-2013 Budget priorities.
5. Completed Citizens Satisfaction survey with citizens of Portland.
6. Began Performance Evaluation Project.

# CITY OF PORTLAND, TX

## PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of Administrative FTEs	12.25	11.55	12.55
Department expenditures	\$909,128	\$881,643	\$1,939,424
Total Number of City Employees's	138.77	135.8	144.08
<b>Outputs:</b>			
Number of City Council Meetings	24	24	24
Population Served	19,000	18,336	<b>15,099</b>
<b>Effectiveness Measures:</b>			
Taxable assessed valuation	\$845,738,413	\$863,789,635	\$782,962,612
Taxable value per capita	\$44,513	\$47,109	\$51,855
Bond Rating	A+	A+	A+
# of Construction Applications (Due to EDC)**	0	0	0
<b>Efficiency Measures:</b>			
Cost of City Government per Citizen	\$49	\$48	\$128
Department FTE as a % of General Fund FTE	9%	8%	9%

\*\*New Performance Measure

## STAFFING HISTORY

<u>Administration</u>	<u>FY 10-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>
City Manager	1	1	1
Asst. City Manager	0	0	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	1	1
Construction Inspector	0	0	0
Admin. Assistant	0	0	0
Video Technician	0.05	0.05	0.05
<b>Total Positions</b>	<b>11.55</b>	<b>12.55</b>	<b>13.55</b>

## BUDGET SUMMARY

	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Proposed Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 339,544	\$ 416,546	\$ 693,447
Operations and Utilities	203,752	250,984	242,050
Repair & Maintenance	53,539	50,075	57,085
Contract Services	115,325	184,200	107,550
Capital Outlay	7,411	0	9,500
Other	162,072	1,037,619	873,390
<b>Total</b>	<b>\$ 881,643</b>	<b>\$ 1,939,424</b>	<b>\$ 1,983,022</b>

*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 2012 – 2013:**

1. Maintain budgetary controls to ensure compliance with the annual budget as adopted by City Council.
2. Improve all department heads' access to financial information on a real time basis.
3. Provide financial reporting in conformity with generally accepted accounting principles (GAAP) that receives the Government Finance Officers Association (GFOA) Certificate of Achievement.
4. Implement software to improve human resource services and reduce paper-based records.
5. Provide support and analysis to facilitate funding of capital improvements in most efficient manner.
6. Bid group insurance and exploit opportunities to improve workforce wellness.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Conducted one city-wide meeting to re-orient internal customers to the documentation processes of budgets, payroll, purchasing, and accounts payable.
2. Implement Dashboard Software to improve transparency and performance measure techniques.
3. Facilitated the issuance of \$7.473 million in revenue and refunding bonds to finance multiple capital improvement projects, purchase software for several departments and save on future interest payments.
4. Received GFOA awards for excellence in financial reporting and budget presentation.

**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	4	4	4
Department expenditures	\$320,740	\$328,861	\$333,773
<b>Outputs:</b>			
Number of AP Checks	2,852	3,241	3,220
Number of Payroll Checks	1,151	1,323	1,157
Number of Payroll Direct Deposits	2,603	2,889	3,234
Prepare CAFR within 6 months of year-end	Yes	Yes	Yes
Prepare Budget Document within 90 days of adoption	Yes	Yes	No
Prepare Monthly Grant Reports by the 15th of following month	Yes	Yes	Yes
<b>Effectiveness Measures:</b>			
GFOA's CAFR Award	Yes	Yes	Yes
GFOA's Budget Award	Yes	Yes	Yes
Financial Reports issued by the 22nd	100%	100%	0.75%
<b>Efficiency Measures:</b>			
Bank Statements reconciled by 15th	100%	100%	0.75%
% of Negative Pay Incidents	0.28761732%	0.20126124%	0.11824990%

**STAFFING HISTORY**

<u>Accounting</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Finance Director	1	1	1
Sr. Accountant/Budget Coordinator	1	1	1
Accounting Assistant	1	1	1
Personnel Generalist	1	1	1
<b>Total FTE's</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 300,091	\$ 298,351	\$ 313,805
Operations and Utilities	14,200	17,512	21,900
Repair & Maintenance	14,570	12,910	13,160
Contract Services	-	5,000	-
Capital Outlay	-	-	17,000
<b>Total</b>	<b>\$ 328,861</b>	<b>\$ 333,773</b>	<b>\$ 365,865</b>

## 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 2012 – 2013:

1. Install Community Center new Parks and Recreation software.
2. Continue Spillman software installation project and attend additional training.
3. Complete city-wide integrated help desk and ticket monitoring system.
4. Continue Building Development Services and Fire Department software projects.
5. Expand virtualization system to all city departments.
6. Continue the IT inventory system.
7. Continued participation in LEAP and local and area crimes investigations..
8. Bring all training and installation manuals up to date.
9. Training to increase skill levels and achieve essential certifications.
10. Upgrade and consolidate PBX Systems.
11. Replace Antivirus / Antimalware software.
12. Upgrade Public Safety Networks to FIPS / CJIS 5.0 Compliance.
13. Build and install Redundant City Routing System.
14. Integrate Help Desk and IT Systems Status Monitoring and Alerting System (Nagios / GLP Integration).

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 - 2012:**

1. Prepared for the purchase of new police software by reading equipment and transferring information.
2. Purchased, installed, and trained personnel in the use of new police software.
3. Created an updated I.T inventory and replacement system.
4. Continued maintenance, training, and technical support to all City departments.

**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of I.T. FTEs	2	2	3
Department expenditures	\$130,208	\$172,757	\$258,533
<b>Outputs:</b>			
<b>Effectiveness Measures:</b>			
<b>Efficiency Measures:</b>			

**\*\*New Performance Measure**

**STAFFING HISTORY**

<u>Information Technology</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
I.T. Manager	1	1	1
I.T. Specialist	1	2	2
<b>Total FTE's</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 163,864	\$ 246,138	\$ 235,558
Operations and Utilities	230	6,895	62,322
Repair & Maintenance	13	5,500	12,000
Contract Services	-	-	-
Capital Outlay	8,650	-	-
<b>Total</b>	<b>\$ 172,757</b>	<b>\$ 258,533</b>	<b>\$ 309,880</b>

***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 2012 – 2013:**

1. Fully familiarize new Police Chief with department and city operations.
2. New Police Chief to become Texas law enforcement certified.
3. Continue education and employee development to maintain certifications.
4. Continue to review and implement new policy manual and on-going training developed through Lexipro.
5. Forge new relationships with the citizens of Portland and other law enforcement agencies.
6. Offer more informational resources to citizens using traditional media, web sites, and on-line social media.
7. Promote department through participation in job fairs and other educational projects.
8. Increase utilization of new computer and report system technologies to increase accuracy, storage capacity, and accountability.
9. Review current procedures to reduce redundancy and increase efficiency.
10. Seek training both outside the area as well as locally in order to learn new methods in law enforcement, keep up to date on case laws and procedures, and minimize liability..
11. Seek to enforce and/or collect on outstanding class C warrants out of the municipal court.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Prevented crime and prosecuted those who committed crime in the City.
2. Responded to the community and citizen concerns.
3. Continuation of the School Resource Officer program in the Junior High and High School.
4. Purchased new software.
5. Continued training, including taser training, of personnel to fulfill and surpass state mandates.
6. Continued participation in various committees and groups dedicated to safety and the improvement of government services.

# CITY OF PORTLAND, TX

## PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	32.25	32.25	35.5
Department expenditures	\$2,903,150	\$2,927,093	\$3,231,584
<b>Outputs:</b>			
Number of Calls for Service	19,130	20,094	21,781
Number of Citations Issued	3,152	3,138	3,214
<b>Effectiveness Measures:</b>			
Number of complaints against police	2	0	2
<b>Efficiency Measures:</b>			
Hours of In-Service Training	1,557	1,278	1,909
Department expenditures per capita	\$156.33	\$159.64	\$214.03
Average response time**	5.35	6.05	5.16

\*\*New Performance Measure

## STAFFING HISTORY

<u>Police</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Public Safety Director	1	1	0
Police Chief	0	0	1
Assistant Police Chief	0	1	0
Lieutenant	2	2	2
Patrol Sergeant	2	2	2
Patrol Corporal	3	3	4
CID Sergeant	1	1	1
CID Corporal	1	1	2
Police Officer	13	15	13
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	0.25	2.6
Data Entry Clerk	0.25	0.25	0.25
<b>Total FTE's</b>	<b>32.25</b>	<b>35.5</b>	<b>36.85</b>

## BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 2,134,335	\$ 2,504,367	\$ 2,537,000
Operations and Utilities	339,467	376,652	366,774
Repair & Maintenance	156,500	159,797	156,797
Contract Services	193,625	182,100	184,500
Capital Outlay	103,166	8,668	8,668
<b>Total</b>	<b>\$ 2,927,093</b>	<b>\$ 3,231,584</b>	<b>\$ 3,253,739</b>

***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 2012 – 2013:**

1. Expand education in cultural diversity by providing programs that will allow personnel to speak a second language.
2. Expansion of Station 2 to meet the continuing growth in and around the city of Portland and the emergency services that will be required.
3. Purchase a new Engine/Pumper that will be more diversified and provide better and more reliable service.
4. Fully implement Spillman dispatching software through mobile data terminals into emergency response vehicles.
5. Add an additional high-profile vehicle to fleet that will increase our capability to provide emergency services in times of inclement weather.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Hazardous materials certification training received by four fire fighters with live fire training conducted at Del Mar College and three fire fighters attending EMT intermediate training.
2. Have attended local community festivals, health and safety events, HEB Foot Fest, and local elementary schools promoting life and fire safety.
3. Assisted in promotion of American Cancer Society's "Making Strides Against Breast Cancer Walk".
4. Performing pre-fire plans of businesses and commercial occupancies to incorporate into new dispatch software.
5. Assisted in the purchase of a new computer-aided dispatch system that will provide better and more in depth information about properties that we may respond to.

**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	15.36	15.36	15.36
Department expenditures	\$1,268,004	\$1,255,716	\$1,444,740
<b>Outputs:</b>			
Number of Fire Responses	428	428	437
EMS Responses	944	950	870
Fire Inspections	1712	2025	2189
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$70.25	\$68.48	\$95.68
Average response time	4.32	4.34	4.36
Hours of Training**	3,940	3,928	3,995
<b>**New Performance Measure</b>			

**STAFFING HISTORY**

<u>Fire</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
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
<b>Total FIE's</b>	<b>15.36</b>	<b>15.36</b>	<b>15.36</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 1,042,944	\$ 1,148,523	\$ 1,194,587
Operations and Utilities	119,902	150,100	156,100
Repair & Maintenance	81,689	75,760	84,760
Contract Services	-	-	-
Capital Outlay	11,181	70,357	187,235
<b>Total</b>	<b>\$ 1,255,716</b>	<b>\$ 1,444,740</b>	<b>\$ 1,622,682</b>

## 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 2012 – 2013:

1. Continued maintenance on animal control facility to keep it in operation until a larger facility can be designed and constructed. Install pavement materials around facility to reduce flea and tick infestations from grass
2. Begin measures to study other facilities designs in order to consider our own facilities design.
3. Utilize a storage unit for traps and equipment to free up more space in te present facility.
4. Rig out new animal control vehicle with necessary equipment.
5. Continued mandatory training and career development for animal control officers.
6. Promote spraying and neutering of animals by working with area veterinarians.
7. Promote better animal care by more involvement in schools.
8. Promote rabies vaccinations in cooperation with local veterinarians.

### ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:

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 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	1	1	2
Department expenditures	\$62,711	\$71,977	\$93,586
<b>Outputs:</b>			
Number of calls for service	916	1,112	469
Number of Animals Impounded	118	51	62
Number of Citations Issued	71	39	24
<b>Efficiency Measures:</b>			
Hours of In-service Training**	32	0	28
Department expenditures per capita	\$3.49	\$3.93	\$6.20

**\*\*New Performance Measure**

**STAFFING HISTORY**

<u>Animal Control</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Animal Control Officer	1	2	2
<b>Total FTE's</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 58,520	\$ 75,512	\$ 99,738
Operations and Utilities	6,211	9,024	29,975
Repair & Maintenance	7,246	9,050	11,000
Contract Services	-	-	-
Capital Outlay	-	-	23,000.00
<b>Total</b>	<b>\$ 71,977</b>	<b>\$ 93,586</b>	<b>\$ 163,713</b>

*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 2012 – 2013:**

1. Design effective workflow processes to facilitate less paper-intensive record keeping..
2. 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).

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Police officer appearances at Municipal Court hearings was improved through improved communications with Patrol Division leadership.
2. Researched and negotiated contract with on-line bill payment vendor.
3. Conduct jury trials to remove backlog of 2+ years of pending cases.

PERFORMANCE MEASURES:

Service Indicator	FY 09-10	FY 10-11	FY 11-12
<b>Inputs:</b>			
Number of full time employees	3	3	3
Department expenditures	\$135,509	\$144,465	\$161,550
Revenue collected	\$146,626	\$194,533	\$122,174
<b>Outputs:</b>			
Number of Citations Recorded	2,743	2,978	1,682
Number of Cases Presented to Judge	734	877	489
Number of Voided Citations per Month	0	0	0
Number of Warrants Issued	314	274	150
Number of Failure To Appear (FTA)	1,312	1,105	628
Number of Cases Gone to FTA/DPS	500	566	351
Number of Cases Closed by Plea/Payment	2,566	2,855	2,729
<b>Effectiveness Measures:</b>			
Number of Citations per FTE	914	993	561
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$7.66	\$10.61	\$8.73
Average Revenue per Citation	\$53.45	\$51.36	\$72.63

STAFFING HISTORY

Municipal Court	FY 10-11	FY 11-12	FY 12-13
Judge	1	1	1
Court Administrator	1	1	1
Court Clerk	1	1	1
<b>Total FTE's</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

BUDGET SUMMARY

Expenditure Category	Actual Year-End Results 2010-2011	Projected Year-End 2011-2012	Adopted Budget for 2012-2013
Personnel/Employee Benefits	\$ 111,499	\$ 120,128	\$ 122,063
Operations and Utilities	8,864	16,742	13,875
Repair & Maintenance	1,419	1,480	1,580
Contract Services	22,683	23,200	23,200
<b>Total</b>	<b>\$ 144,465</b>	<b>\$ 161,550</b>	<b>\$ 160,718</b>

**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 2012 – 2013:**

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 2011 – 2012:**

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

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

General Services	FY 10-11	FY 11-12	FY 12-13
City Engineer/Public Works Director (50%)	0.0	0.5	0.5
Administrative Secretary (50%)	0.5	0.5	0.5
Utilities Superintendent (10%)	0.1	0.1	0.1
<b>Total FTE's</b>	<b>0.6</b>	<b>1.1</b>	<b>1.1</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 36,950	\$ 89,331	\$ 94,238
Operations and Utilities	18,462	19,513	22,900
Repair & Maintenance	6,094	6,362	11,956
Contract Services	-	9,367	
<b>Total</b>	<b>\$ 61,506</b>	<b>\$ 124,573</b>	<b>\$ 129,094</b>

## ***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 2012 – 2013:**

1. Protect the investment in the transportation system with timely preventative maintenance.
2. Continue the City's Good Housekeeping measureable goals under the Storm Water Management Plan.
3. Continue to assess drainage and pavement issues in residential areas.

### **ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Coordinated with TxDOT 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 I construction in a cost effective manner.



# CITY OF PORTLAND, TX

## PERFORMANCE MEASURES:

Service Indicator	FY 09-10	FY 10-11	FY 11-12
<b>Inputs:</b>			
Number of full time employees	5.96	5.96	5.96
Department Expenditures	\$519,605	\$1,186,579	\$871,879
	Increase due to \$603,000 drawdown for Streets		
Miles of Streets - Paved	70	70	70
<b>Outputs:</b>			
Number of Work Orders Completed	1,223	888	1,084
Square Feet of Sidewalk Repaired	6,638	4,093	2,783
Number of Potholes Repaired	936	748	220
*Major Street Repair (hotmix-tons)(cu.yds)	118 tons	51.36 tons	30 tons
Number of Signs for Parks & Police	28	0	2
Number of Signs for Library	14	0	0
Number of Steet Signs Replaced	317	118	38
*Number of Traffic Signs Replaced	130	90	85
*Vector Control Man Hours	1,131	232.25	651
Number of Man Hours Training Program	72	88	74
Number of Hours Assisting Other Depts.	464.25	673	611
*Storm Drains Man Hours	417.5	271.5	439
*Ditch Cleanup Man Hours	215	382.5	597.5
*Street Sweeper Man Hours	368.25	297.5	370
*School Zone Lights Man Hours	141	113	137
*Other Man Hours (Traffic Barricades, Debris Clean Up, etc.)	676.5	588.5	539
<b>Effectiveness Measures:</b>			
Number of work orders completed per FTE	305.00	148.99	181.88
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$29.18	\$64.71	\$57.74

\*New Performance Measure

## STAFFING HISTORY

	FY 10-11	FY 11-12	FY 12-13
Street Maintenance Supervisor	0.5	1	1
Maintenance Worker	4	4	4
Summer Laborer	0.96	0.96	0.96
<b>Total FTE's</b>	<b>5.46</b>	<b>5.96</b>	<b>5.96</b>

## BUDGET SUMMARY

Expenditure Category	Actual Year-End Results 2010-2011	Projected Year-End 2011-2012	Adopted Budget for 2012-2013
Personnel/Employee Benefits	\$ 256,250	\$ 279,429	\$ 288,931
Operations and Utilities	206,084	188,160	183,450
Repair & Maintenance	84,532	92,904	100,500
Contract Services	-	-	-
Capital Outlay	639,713	311,386	-
<b>Total</b>	<b>\$ 1,186,579</b>	<b>\$ 871,879</b>	<b>\$ 572,881</b>

**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 2012 – 2013:**

1. Continue to maintain the City’s vehicle and mechanical inventory in an effective manner.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Maintained the City’s vehicle and equipment inventory.

**PERFORMANCE MEASURES:**

Service Indicator	FY 09-10	FY 10-11	FY 11-12
<b>Inputs:</b>			
Number of full time employees	1	1	1
Department expenditures	\$66,541	\$74,596	\$73,379
<b>Outputs:</b>			
Number of Completed Work Orders	687	293	394
Number of Preventative Maintenance Orders	196	63	97
Number of Repair Orders	408	97	90
*Number of Tires Replaced Work Orders	N/A	70	84
*Brake Jobs	N/A	14	29
*A/C Service	N/A	20	16
*State Inspections	N/A	11	45
*Oil Changes	N/A	23	66
*Tune-ups	N/A	6	10
*Batteries Charged	N/A	9	8
*Suspension	N/A	4	10
*Cooling	N/A	10	17
*Diesel Repairs	N/A	17	10
*Starting System	N/A	7	8
*Shop Cleanup	N/A	8	12
*Ice Machine Maintenance	N/A	0	1
<b>*Efficiency Measures:</b>			
Average Turn Around Time	3.50	3.50	3.50

\*New Performance Measure

**STAFFING HISTORY**

	FY 10-11	FY 11-12	FY 12-13
Vehicle Maintenance			
Vehicle Maintenance Worker	1	1	1
<b>Total FTE's</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**BUDGET SUMMARY**

Expenditure Category	Actual Year-End Results 2010-2011	Projected Year-End 2011-2012	Adopted Budget for 2012-2013
Personnel/Employee Benefits	\$ 54,278	\$ 54,341	\$ 55,585
Operations and Utilities	13,756	11,432	11,800
Repair & Maintenance	6,562	7,606	8,150
Contract Services	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 74,596</b>	<b>\$ 73,379</b>	<b>\$ 75,535</b>

**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.*

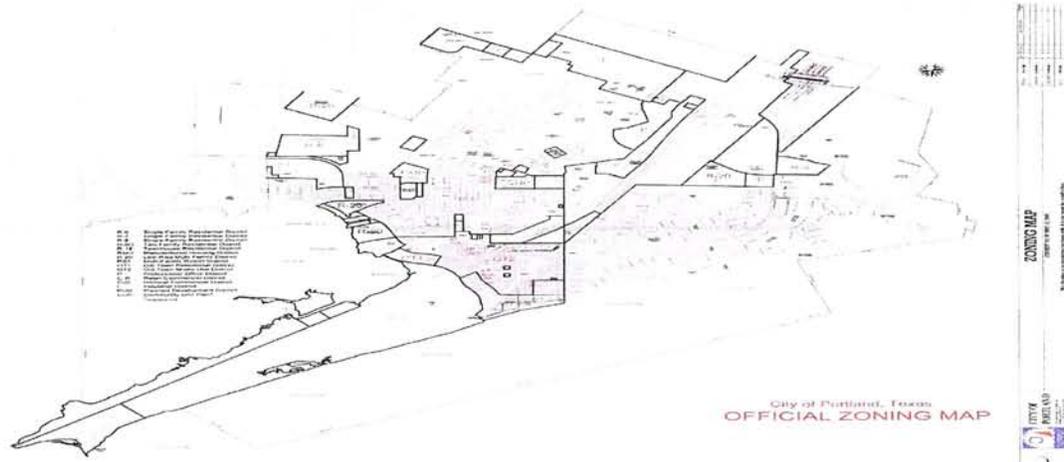
*The delivery of business and development services should be streamlined as well as expedited.*

**SERVICE INITIATIVES FISCAL YEAR 2012 – 2013:**

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 meetings with builders to foster a stronger working relationship.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Processed building permit applications in a timely manner.
2. Performed 2,127 inspections in a timely and courteous manner.
3. Maintained compliance with all applicable construction and zoning codes.
4. Developed new permit tracking software.
5. Conducted meetings with builders to foster a stronger working relationship.



**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	4.7	4.7	3
Department Expenditures	\$393,643	\$337,250	\$336,635
<b>Outputs:</b>			
Number of Building Permits	46	52	40
Number of Other Permits	1,335	4,074	1,352
Valuation of Permits Issued	\$8,379,621	\$11,329,736	\$14,325,166
Revenue from Permits	\$48,929	\$67,881	\$107,665
Total Number of Inspections	1,819	1,996	2,127
Number of Houses Declared Uninhabitable	0	3	0
<b>Effectiveness Measures:</b>			
Average Inspections Per Day	9.33	10.24	8.18
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$21.44	\$18.39	\$22.30

**STAFFING HISTORY**

<u>Building</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Chief Building Official	1	0	0
Administrative Secretary	1	1	1
City Engineer/PW Director 70%(moved to General Svcs)	0.7	0	0
Project Inspector	1	1	1
Building Inspector	1	1	1
<b>Total FTE's</b>	<b>4.7</b>	<b>3</b>	<b>3</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 281,832	\$ 178,702	\$ 181,146
Operations and Utilities	25,368	32,014	29,550
Repair & Maintenance	16,647	9,646	12,160
Contract Services	13,403	93,750	104,000
Capital Outlay	-	22,523	-
<b>Total</b>	<b>\$ 337,250</b>	<b>\$ 336,635</b>	<b>\$ 326,856</b>

**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 2012 – 2013:**

1. Develop comprehensive maintenance plan for City complexes.
2. Create playground safety inspection program.
3. Continue to maintain parks, ROW and medians in a professional manner.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Repair dugouts at ball fields.
2. Maintained parks, ROW and medians.
3. Installed proper canine disposal containers.



**Violet Andrews Park**

**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	7	7	7.5
Department Expenditures	\$439,686	\$451,135	\$479,401
<b>Outputs:</b>			
Acres mowed - parks & city property	3,520	3,520	3,524
Miles mowed - R.O.W. Medians, Drainage	1,560	1,560	1,600
Mowing Cycles - Parks**	25	25	26
Mowing Cycles - R.O.W.**	24	24	35
**Combined figures			
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$24.03	\$24.60	\$25.91
Miles mowed per FTE	725.72	725.71	342.67

**STAFFING HISTORY**

<u>Park Maintenance</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Supervisor	1	1	1
Laborer/Maint. Worker	5.5	6	6
Summer Laborer	0.50	0.50	0.50
<b>Total FTE's</b>	<b>7.00</b>	<b>7.50</b>	<b>7.50</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$286,755	\$ 316,004	\$ 369,314
Operations and Utilities	60,801	73,890	80,944
Repair & Maintenance	83,793	89,507	84,000
Contract Services	-	-	-
Capital Outlay	19,786	-	-
<b>Total</b>	<b>\$ 451,135</b>	<b>\$ 479,401</b>	<b>\$ 534,258</b>

**COMMUNITY CENTER**

**PROGRAM OBJECTIVES:**

The Community Center division of the Parks and Recreation Department consists of rentals, fitness, community classes, special events, and administration of the department. Special events include Christmas in Portland, Kid Katch, Movies in the Park, Concerts in the Park and dedication and ground breaking ceremonies. Classes include aerobics, twirling, CPR and First Aid, Babysitters training, 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 2012 – 2013:**

1. Provide quality fitness center for members.
2. Provide amenities for room rentals.
3. Provide adults exercise classes.
4. Create second cardio room with new variety of machines and fitness options..
5. Address facility maintenance issues.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Created more storage capacity.
2. Purchase new fitness amenities for weight room.
3. Complete complex landscaping.
4. Roof work completed.



**PERFORMANCE MEASURES:**

<b>Service Indicator</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>
<b>Inputs:</b>			
Number of full time employees	9.23	8.9	8.62
Department Expenditures	\$562,592	\$565,708	\$494,863
Department Revenues (Community)	\$116,685	\$130,197	\$123,700
Department Revenues (Rental)	\$68,962	\$74,327	\$143,199
<b>Outputs:</b>			
Number of Special Events	10	7	11
Number of Programs Offered	85	61	62
Number of Room Rentals	914	1,049	1,000
<b>Effectiveness Measures:</b>			
Number of Participants	88,588	106,847	95,648
Number of Memberships Sold	1,726	1,172	1,582
Rental Revenue per Number of Rentals	\$87.00	\$70.86	\$112.58
**Number of Fee Waived Rentals	138	182	81
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$30.06	\$30.85	\$26.75
Cost per Day of Operation	\$1,587	\$1,558	\$1,363
Revenue per number of programs	\$1,373	\$2,134	\$2,100

\*New Performance Measure

**STAFFING HISTORY**

<b>Community Center</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>
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
<b>Total FTE's</b>	<b>9.23</b>	<b>8.90</b>	<b>8.62</b>

**BUDGET SUMMARY**

<b>Expenditure Category</b>	<b>Actual Year-End Results 2010-2011</b>	<b>Projected Year-End 2011-2012</b>	<b>Adopted Budget for 2012-2013</b>
Personnel/Employee Benefits	\$ 298,916	\$ 277,069	\$ 281,126
Operations and Utilities	112,960	116,078	132,168
Repair & Maintenance	56,024	73,134	71,560
Contract Services	93,243	10,000	15,000
Capital Outlay	4,566	18,582	25,000
<b>Total</b>	<b>\$ 565,709</b>	<b>\$ 494,863</b>	<b>\$ 524,854</b>

***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 2012 – 2013:**

1. Plan on having at least 2 dances and 1 lock-in for teens..
2. Will be implementing summer sports camps for youth.
3. Plan on starting an adult kickball league.
4. Plan on starting men's 40 and over basketball league.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Implemented a Teen Program for summer.
2. Increased enrollment in the after school program.
3. Increased enrollment in the summer kamp program.
4. Took children on more field trips than past years.



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## PERFORMANCE MEASURES:

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	7.54	7.54	7.55
Department Expenditures	\$192,935	\$196,792	\$236,093
<b>Outputs:</b>			
Number of Activities In Afterschool Program	116	114	99
Number of Activities in Summer Program	55	72	40
<b>Effectiveness Measures:</b>			
Number of Participants (Afterschool)	8,331	8,041	8,025
Number of Participants (Summer)	995	1,086	4,597
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$14.03	\$10.73	\$15.64

## STAFFING HISTORY

<u>Kids Klub/Kids Kamp</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Supervisor	0.00	0.0	0.0
Youth Programs Coordinator	1.0	1.0	1.0
Site Supervisors	2.67	2.67	2.67
Leaders	3.87	3.88	3.88
<b>Total FTE's</b>	<b>7.54</b>	<b>7.55</b>	<b>7.55</b>

## BUDGET SUMMARY

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 161,550	\$ 197,537	\$ 198,802
Operations and Utilities	31,251	32,156	51,421
Repair & Maintenance	994	800	800
Contract Services	2,997	5,600	8,000
<b>Total</b>	<b>\$ 196,792</b>	<b>\$ 236,093</b>	<b>\$ 259,023</b>

**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 2012 – 2013:**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Provided nutritional meals to senior citizens.
2. Conducted diabetes education.
3. Provided matter of balance class.



**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	1.25	1.25	1.25
Department Expenditures	\$61,123	\$57,597	\$69,444
<b>Outputs:</b>			
Number of Lunches Served	12,241	12,568	13,060
Number of Speical Events or Programs	105	104	106
Silver Sneaker Memberships	1,200	1248	1319
<b>Effectiveness Measures:</b>			
Number of Participants in Programs	20,476	19,688	20,127
Number of Silver Sneaker Participants	2,585	2,631	3,942
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$3.66	\$3.14	\$4.60

**STAFFING HISTORY**

<u>Senior Center</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Senior Programs Coordinator	0.75	0.75	0.75
Programs Assistant	0.5	0.5	0.5
<b>Total FTE's</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 33,208	\$ 34,803	\$ 34,827
Operations and Utilities	19,941	21,941	23,875
Repair & Maintenance	4,448	6,700	6,700
Capital Outlay	0	6,000	-
<b>Total</b>	<b>\$ 57,597</b>	<b>\$ 69,444</b>	<b>\$ 65,402</b>

## 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 2012 – 2013:

1. Continue to operate skate park and provide unique recreational opportunity.
2. Look at ways to improve usage and security.

### ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:

1. Operated skate park and provide unique recreational experience.
2. Made necessary maintenance repairs.



**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	0	0	0
Department Expenditures	\$1,008	\$3,774	\$3,674
<b>Effectiveness Measures:</b>			
Number of Residents	1,028	1,357	951
Number of Non-Residents	251	108	53
Number of Memberships Sold	16	36	19

**STAFFING HISTORY**

N/A

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Operations and Utilities	\$ 474	\$ 600	\$ 600
Repair & Maintenance	1,017	3,000	3,000
<b>Total</b>	<b>\$ 1,491</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>

**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 2012 – 2013:**

1. Continue to develop program and marketing strategies.
2. Explore additional funding avenues such as grants and community partnerships.
3. Continue providing excellent customer service.
4. Develop Library Strategic Plan.
5. Continue to provide children's programs.
6. Successfully implement the Texas State Library Cooperation Grant.
7. Successfully implement the Coastal Bend Foundation grant
8. Continue to upgrade and maintain electronic resources.
9. Successfully upgrade the library's circulation system (ILS).

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Wrote and received IMLS/TSLAC cooperation grant.
2. Wrote and received Coastal Bend Foundation grant.
3. Received a finalist award for Best Small Library in America.
4. Increased circulation by 17%.
5. Increased new patrons by 13%.

**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	6	6	6.06
Department Expenditures	\$411,500	\$405,637	\$437,205
<b>Outputs:</b>			
Number of Items Circulated	120,710	114,847	184,288
Number of Library Programs	151	486	1,064
Items Added to Circulation**	5,854	4,097	4,868
<b>Effectiveness Measures:</b>			
Number of Program Attendees	6,916	10,312	21,203
Number of Visitors	61,063	66,501	118,876
Computer Usage Including Searches	19,888	18,586	19,379
New Patrons**	1,314	1,052	1,334
Number of grants/partnerships received**	1	3	3
Outreach Program Attendance**	4,243	7,857	7,159
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$22.27	\$22.12	\$28.96
% Increase in Circulation	8.34%	-4.86%	17.00%

\*\*New Performance Measure

**STAFFING HISTORY**

<u>Library</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Library Director	1	1	1
Librarians	3	3	3
Part-time Library Clerks	2	2.06	2.06
<b>Total FTEs</b>	<b>6</b>	<b>6.06</b>	<b>6.06</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 259,856	\$ 271,621	\$ 274,762
Operations and Utilities	122,024	136,723	137,605
Repair & Maintenance	11,317	19,910	21,410
Contract Services	12,440	7,500	7,500
Capital Outlay	-	1,451	-
<b>Total</b>	<b>\$ 405,637</b>	<b>\$ 437,205</b>	<b>\$ 441,277</b>



**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.

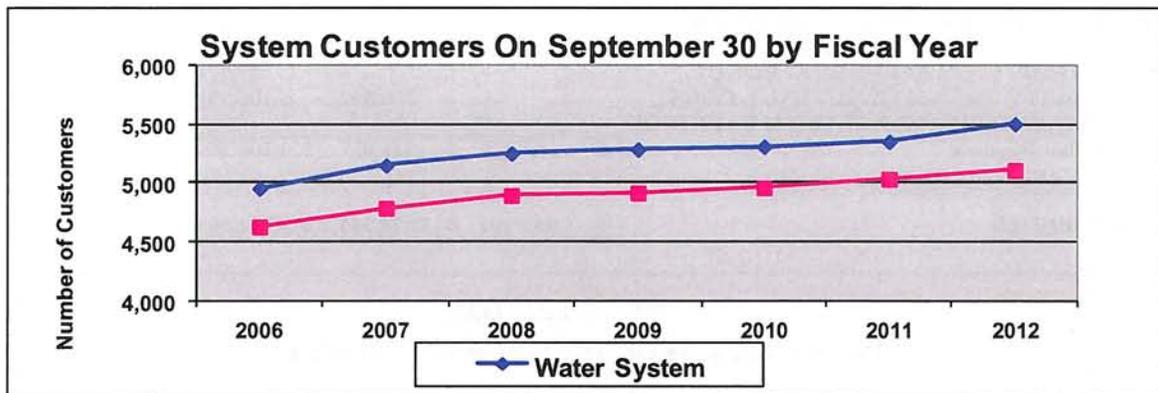
***WATER AND WASTEWATER FUND***

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.

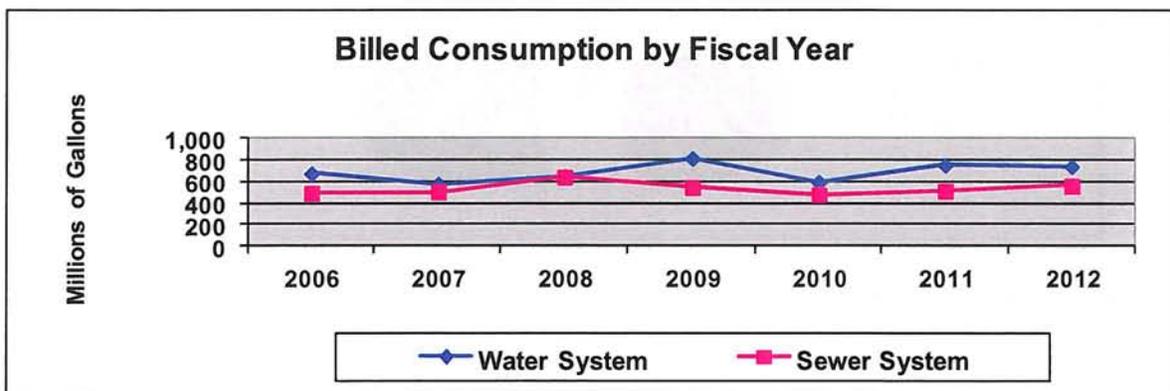
The fund is divided departmentally into Utility Administration, Utility Billing, Distribution, Collection, and the Wastewater Treatment Plant.

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 2013 are \$13.54 and \$26.59, respectively, for residential. Commercial rates are based on meter size and range from \$15.95 for water and \$32.22 for sewer for a 0.625” meter up to \$246.32 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.



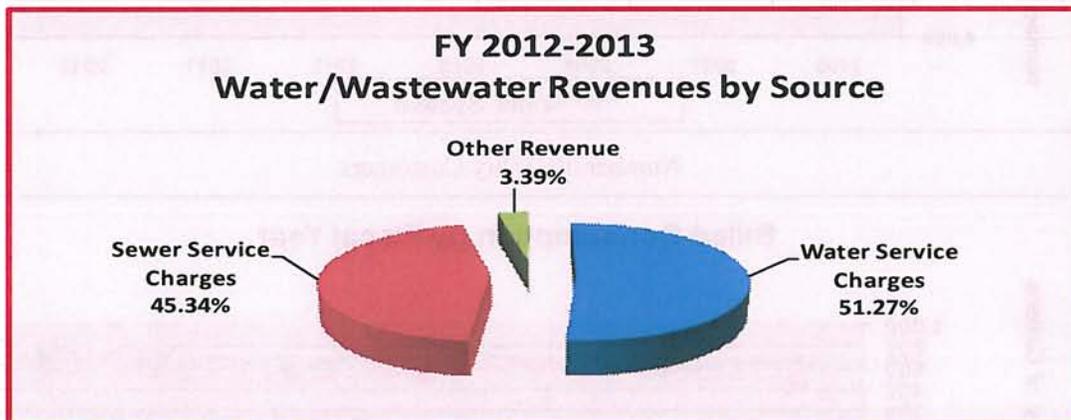
Number of Utility Customers



Consumption in Millions of Gallons

CITY OF PORTLAND  
2012-2013  
WATER/WASTEWATER FUND

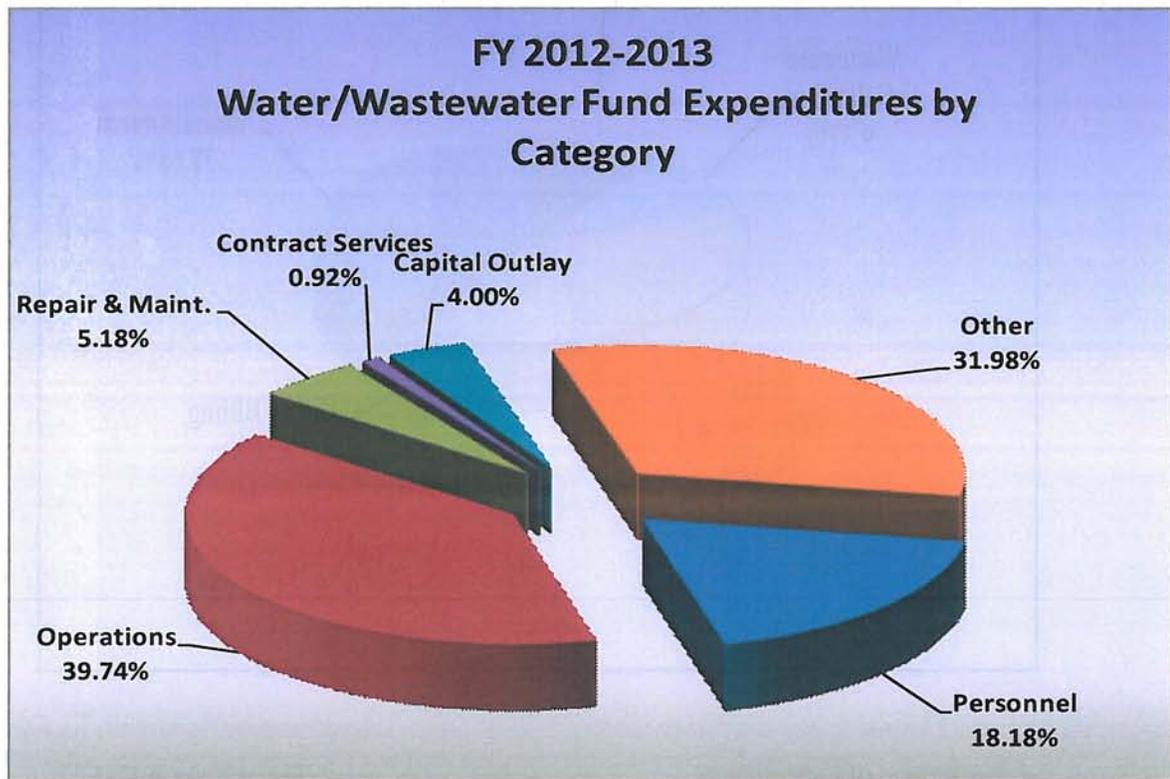
	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>REVENUES:</b>					
43009000 WATER SALES	\$ 3,219,622	\$ 2,755,082	\$ 3,210,228	\$ 3,000,000	\$ 3,100,000
43009011 SPECIAL WATER SALES	-	-	-	-	-
43009020 WATER CONNECTION CHARGES	19,568	5,151	13,395	10,000	17,600
43009035 WATER RECONNECTION CHARGE	10,240	14,308	11,973	7,950	12,000
43009050 WATERLINE BACTERIA TESTING	-	150	-	200	200
Water Service Charges	\$ 3,249,430	\$ 2,774,691	\$ 3,235,596	\$ 3,018,150	\$ 3,129,800
43209000 SEWER SERVICE CHARGES	\$ 2,035,179	\$ 2,549,447	\$ 2,606,848	\$ 2,700,000	\$ 2,756,000
43209030 SEWER CONNECTION CHARGES	9,450	3,150	2,550	5,000	12,000
43409050 SLUDGE HAULING	-	-	-	-	-
Sewer Service Charges	\$ 2,044,629	\$ 2,552,597	\$ 2,609,398	\$ 2,705,000	\$ 2,768,000
40209050 MISCELLANEOUS REIMBURSEMENT	\$ 7,475	\$ -	\$ 6,063	\$ 1,100	\$ -
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	289,698	-	-	-	-
49909090 MISCELLANEOUS	13,127	13,763	2,765	9,000	4,500
49909100 INTEREST ON INVESTMENTS	11,976	17,844	22,770	7,500	-
49909101 INTEREST ON SAVINGS	-	-	-	-	-
49909102 INTEREST-TEXPOOL	8,075	2,878	1,758	1,387	1,400
49909135 INTEREST EARNINGS-BROKERAGE	-	-	1,936	1,000	1,000
49909500 SALE OF DEP. SYSTEM ASSETS	-	1,469	41,091	-	-
49909905 PREMIUM ON REFUNDING BONDS	-	-	47,971	-	-
49909940 EQUITY TRANSFER-REVENUE CONST.	-	309,592	1,166,551	-	-
49909965 DRAW DOWN OF RETAINED EARNINGS	-	-	-	200,000	200,000
Other Revenue	\$ 349,851	\$ 351,057	\$ 1,296,569	\$ 219,987	\$ 206,900
<b>TOTAL REVENUES</b>	<b>\$ 5,643,910</b>	<b>\$ 5,678,345</b>	<b>\$ 7,141,563</b>	<b>\$ 5,943,137</b>	<b>\$ 6,104,700</b>



Classification of Revenue	Fiscal Year 2012-13	
Water Service Charges	\$ 3,129,800	51.27%
Sewer Service Charges	2,768,000	45.34%
Other Revenue	206,900	3.39%
<b>Total Water/Wastewater Revenues</b>	<b>\$ 6,104,700</b>	<b>100.00%</b>

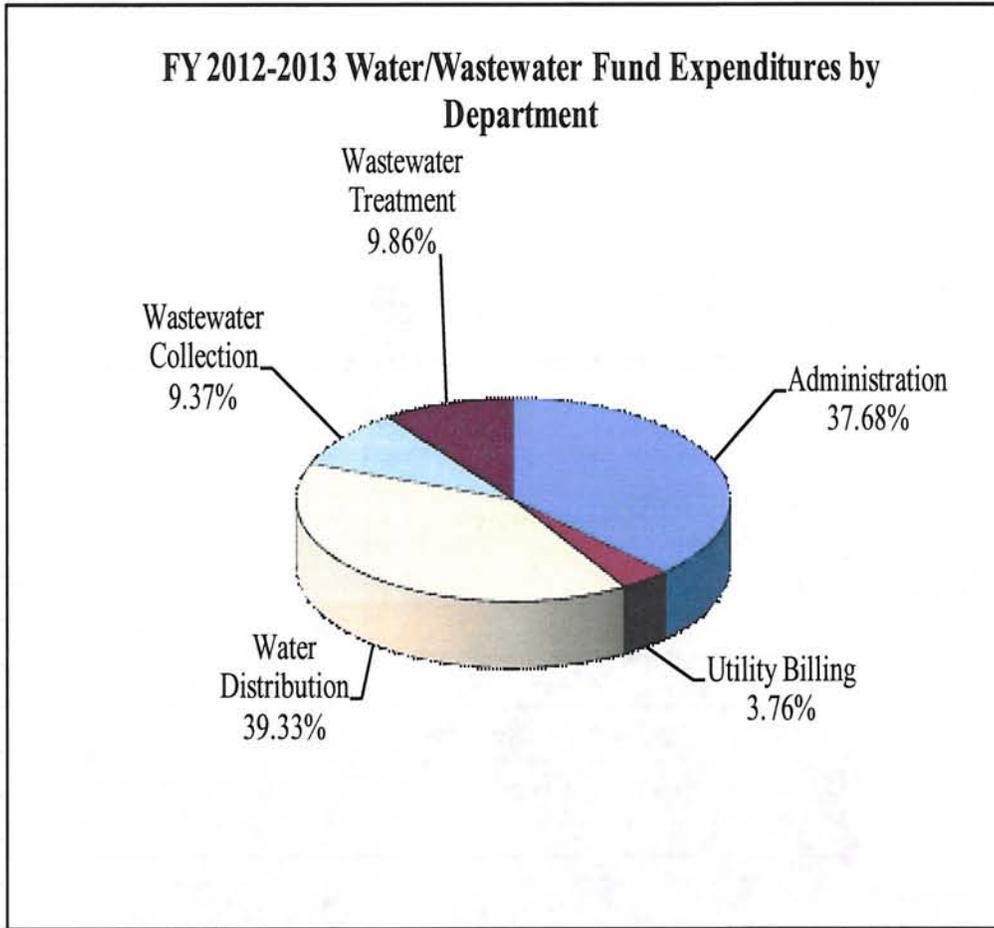
**FY 2012-2013 Budgeted Expenditures By Category**  
 Water/Wastewater Enterprise Fund

<u>Department</u>	<u>Department Budgets by Category</u>						<u>Department Total</u>
	<u>Personnel</u>	<u>Operations</u>	<u>Repair &amp; Maint.</u>	<u>Contract Services</u>	<u>Capital Outlay</u>	<u>Other</u>	
Administration	\$ 247,376	\$ 44,250	\$ 35,524	\$ 9,100	\$ 11,320	\$ 1,952,115	\$ 2,299,685
Utility Billing	173,018	10,935	8,960	29,000	7,675	-	229,588
Water Distribution	225,366	2,040,975	126,700	7,775	-	-	2,400,816
Waste Collection	221,501	59,150	62,000	4,500	225,000	-	572,151
Waste Treatment	242,234	270,750	83,200	5,525	-	-	601,709
<b>Category Total</b>	<b>\$ 1,109,495</b>	<b>\$ 2,426,060</b>	<b>\$ 316,384</b>	<b>\$ 55,900</b>	<b>\$ 243,995</b>	<b>\$ 1,952,115</b>	<b>\$ 6,103,949</b>



<u>Classification of Expenditures</u>	<u>Fiscal Year 2012-13</u>	
Personnel	\$ 1,109,495	18.18%
Operations	2,426,060	39.74%
Repair & Maint.	316,384	5.18%
Contract Services	55,900	0.92%
Capital Outlay	243,995	4.00%
Other	1,952,115	31.98%
<b>Total Water/Wastewater Fund Expenditures</b>	<b>\$ 6,103,949</b>	<b>100.00%</b>

**FY 2012-2013 Budgeted Expenditures by Department**  
 Water/Wastewater Enterprise Fund



<u>Classification of Expenditures</u>	<u>Fiscal Year 2012-13</u>	
Administration	\$ 2,299,685	37.68%
Utility Billing	229,588	3.76%
Water Distribution	2,400,816	39.33%
Wastewater Collection	572,151	9.37%
Wastewater Treatment	601,709	9.86%
<b>Water/Wastewater Fund</b>	<b>\$ 6,103,949</b>	<b>100.00%</b>

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 2012 – 2013:**

1. Cross training of all applicable employees to meet staffing shortfalls as needed.
2. Emphasis to remain on safety and specific tasks training related to special tasks encountered by our employees.
3. More efficient and more content driven emphasis placed on better customer communication.
4. Standardization of all aspects of different programs to establish protocols and standard operating procedures.
5. Development of specifications for collection line and manhole construction.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. We began placement of Radio Read water meters to substantially increase accuracy of the revenue stream for water and to effectively utilize our employees in a better direct service capacity.
2. Wastewater treatment construction began in order to meet payment parameters.
3. Continued identification and prioritization on infrastructure needs to insure better utilization of resources.
4. Oversight and management of Doyle Addition Wastewater System Improvements to ensure this unincorporated area meets health and safety standards to protect peripheral citizens of Portland and the coastal area environment.

**PERFORMANCE MEASURES:**

Service Indicator	FY 09-10	FY 10-11	FY 11-12
<b>Inputs:</b>			
Number of full time employees	1.7	1.7	1.9
Department Expenses	\$8,018,897	\$1,618,900	\$1,944,396
<b>Outputs:</b>			
Number of Service Requests	355	1,250	N/A
Number of Purchase Orders Issued	1,016	600	N/A
Number of Hours Training	24	24	N/A
<b>Efficiency Measures:</b>			
Department expenses per capita	\$424.06	\$88.29	\$128.78

**STAFFING HISTORY**

Utility Administration	FY 10-11	FY 11-12	FY 12-13
City Engineer/Public Works Director (50%)	0	0.5	0.5
City Engineer/PW Director (30%)	0.3	0	0
Utilities Superintendent (90%)	0.9	0.9	0.9
Administrative Secretary (50%)	0.5	0.5	0.5
<b>Total FTE's</b>	<b>1.7</b>	<b>1.9</b>	<b>1.9</b>

**BUDGET SUMMARY**

Expense Category	Actual Year-End Results 2010-2011	Projected Year-End 2011-2012	Adopted Budget for 2012-2013
Personnel/Employee Benefits	\$ 177,618	\$ 194,170	\$ 247,376
Operations and Utilities	35,317	46,744	44,250
Repair & Maintenance	22,761	34,705	35,524
Contract Services	10,279	35,600	9,100
Capital Outlay	18,689	11,320	11,320
Other	1,354,236	1,621,857	1,952,115
<b>Total</b>	<b>\$ 1,618,900</b>	<b>\$ 1,944,396</b>	<b>\$ 2,299,685</b>

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 2012 – 2013:**

1. Ensure that all bills are compiled accurately and delivered in a timely manner.
2. Continue superior customer service.
3. Be proactive in communicating with water customers the benefits of new automated meter reading system throughout the city.
4. Increase number of customers taking advantage of on-line bill pay system.
5. Implement statement email system.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. All billings were completed correctly and on time.
2. Worked with customers, contractors, and other City departments to implement efficient, economical, and environmentally sound automated solid waste collection and single-stream recycling systems.



**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	3.06	3.06	3.06
Department Expenses	\$200,472	\$207,038	\$216,541
<b>Outputs:</b>			
Number of Bills Processed	63,399	64,391	65,427
Number of Payments Processed	54,862	54,245	53,173
Number of Electronic Bank Drafts	6,423	6,959	7,638
Number of Penalties Applied	10,710	10,539	10,599
<b>Effectiveness Measures:</b>			
Bills out within designated schedule	100%	100%	100%
Number of Insite Online Payments**	969	1,879	3,306
Number of Imported Payments	N/A	N/A	641
<b>Efficiency Measures:</b>			
Department expenses per capita	\$10.79	\$11.29	\$14.34
Cost per Bill	\$3.23	\$3.22	\$3.31

\*\*New performance measure

**STAFFING HISTORY**

<u>Utility Billing</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Utility Billing Director	1	1	1
Utility Billing Clerks	2	2	2
Part-time Receptionist	0.06	0.06	0.06
<b>Total FTE's</b>	<b>3.06</b>	<b>3.06</b>	<b>3.06</b>

**BUDGET SUMMARY**

<u>Expenses Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 164,647	\$ 167,051	\$ 173,018
Operations and Utilities	10,132	13,280	10,935
Repair & Maintenance	5,459	7,910	8,960
Contract Services	26,800	28,300	29,000
Capital Outlay			7,675
<b>Total</b>	<b>\$ 207,038</b>	<b>\$ 216,541</b>	<b>\$ 229,588</b>

## 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 2012 – 2013:

1. Cross training of all applicable employees to meet staffing demands as needed.
2. Emphasis to remain on safety and specific task training related to special tasks encountered by our employees.
3. Training emphasis to encourage employees to further career goals.
4. Implementation of standard operating procedures to insure continuity of service and the effective utilization of resources
5. Implementation of performance evaluations for each employee.

### ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:

1. Better response times for service requests.
2. Prioritization and identification of distribution system weaknesses.
3. More effective sample collection processes.
4. Implementation of Radio-Read meters to free up a substantial amount of labor directed to better uses.



**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	5	5	5
Department Expenses	\$2,124,711	\$2,654,942	\$2,416,704
<b>Outputs:</b>			
Number of Meters Read	65,327	66,323	67,212
Number of Meter Replacements	351	269	448
Number of Fire Hydrants Repaired	16	18	27
Number of Main Leaks Repaired	201	335	234
*Number of meter leaks - customer	199	210	123
Number of After Hour Reponses	117	259	157
Number of Hours Training	80	68	125
Number of Hours Assisting Depts.	84	448.75	452.5
Number of Work Orders Completed	4,311	4,280	1,575
Number of Man Hours Reading	2,512	3,051	3,088
Millions of Gallons Pumped	641.631	740.979	N/A
Millions of Gallons Flushed	215,000	258,600	1,602,090
*New Meters Installed (New Service)	43	24	108
*Non-payment Disconnects	649	254	388
*Reconnect/Disconnect Man Hours	1777.25	114	175
<b>Efficiency Measures:</b>			
Department expenses per capita	\$114.50	\$144.79	\$160.06
Meters Read per Hour	26.00	21.09	21.77

\*New Performance Measure

**STAFFING HISTORY**

<u>Water Distribution</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Dist/Coll Maint. Supervisor	1	1	1
Dist/Coll Maint. Crew leader	1	1	1
Meter Reader	3	3	3
<b>Total FTE's</b>	<b>5</b>	<b>5</b>	<b>5</b>

**BUDGET SUMMARY**

<u>Expense Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 264,384	\$ 275,430	\$ 225,366
Operations and Utilities	2,232,574	2,013,774	2,040,975
Repair & Maintenance	151,494	123,000	126,700
Contract Services	5,514	4,500	7,775
Capital Outlay	976	-	-
<b>Total</b>	<b>\$ 2,654,942</b>	<b>\$ 2,416,704</b>	<b>\$ 2,400,816</b>

## 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 2012 – 2013:

1. Cross training and commercial driver endorsements to meet requirements and fill critical needs when required.
2. Establish protocols related to safety and revise and update all training in this area.
3. Establish a more efficient and effective maintenance program for all equipment in this department's inventory.
4. Identification and prioritization of infrastructure repairs and improvements for reducing SSO's and service problems.

### ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:

1. Filled personnel vacancies.
2. Reduced response times for service calls.
3. Better inventory control measures to control costs.



**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	4	4	4
Department Expenses	\$289,406	\$304,064	\$572,151
<b>Outputs:</b>			
Number of Work Orders Completed	201	186	206
Number of Sewer Stops Cleared	194	146	71
Sewer Line Cleaned (in feet)	7,370	8,100	13,440
*Sewer Laterals Replaced/Repaired	30	33	14
Number of After Hour Responses	20	74	52
Number of Gallons Water Used	38,850	17,650	18,100
Number of Training Hours	40	23	0
Number of Hours Assisting Depts.	84	0	0
*Line Locate Work Orders (Dig Line)	440	470	767
*Line Locate Work Orders (Man Hours)	N/A	283.5	562
<b>Effectiveness Measures:</b>			
Sewer Line Clean/Day	30	Not Available	Not Available
<b>Efficiency Measures:</b>			
Department expenses per capita	\$16.18	\$16.58	\$37.89

\*New Performance Measure

**STAFFING HISTORY**

<u>Wastewater Collection</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Dist/Coll Maintenance Crew leader	1	1	1
Maintenance Worker	3	3	3
<b>Total FTE's</b>	<b>4</b>	<b>4</b>	<b>4</b>

**BUDGET SUMMARY**

<u>Expense Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 189,283	\$ 206,340	\$ 221,501
Operations and Utilities	47,966	54,368	59,150
Repair & Maintenance	65,315	94,800	62,000
Contract Services	1,500	3,500	4,500
Capital Outlay	-	105,750	225,000
<b>Total</b>	<b>\$ 304,064</b>	<b>\$ 464,758</b>	<b>\$ 572,151</b>

## 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 2012 – 2013:

1. Cross training and commercial driver endorsements to meet requirements and fill critical needs when required.
2. Establish protocols related to safety and revise and update all training in this area.
3. Establish a more efficient and effective maintenance program for all equipment in this department's inventory.
4. Write and implement standard operating procedures with provisions to accommodate new equipment in the wastewater plant.

### ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:

1. Addition of Maintenance Crew Leader who is knowledgeable of industrial maintenance practices.
2. Wastewater treatment construction begun in order to meet permit parameters.
3. Continuing identification and prioritization on infrastructure needs to insure better utilization of resources.
4. Identification of problem areas in the testing procedures and solutions to resolve potential effluent violations.



**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	4	4	4
Department Expenses	\$540,859	\$577,527	\$579,331
<b>Outputs:</b>			
Number of Composites for Contract Lab	6	12	12
Number of Potable Water Samples Taken	290	258	255
Number of Loads of Sludge Transported	1122	1165	1135
Number of Gallons Transported	3,366,000	3,527,600	3,405,000
Number of Metric Tons Transported	195.76	195.09	185.86
Number of Gallons Treated (millions)	551.50	509.72	527.20
Number of Composite Samples Prepared	163	206	206
Number of Dissolved Oxygen Samples	2348	3056	2565
Number of pH Samples	1,664	2,120	2,128
Number of Chlorine Samples	1,632	1,460	1,464
Number of Fire Hydrants Flushed	497	476	503
Number of Gallons Flushed (Est.)	35,860	133,605	112,100
Number of Hours Training	160	123	164
Number of After Responses	46	27	16
<b>Efficiency Measures:</b>			
Department expenses per capita	\$27.32	\$31.50	\$38.37

**PERFORMANCE MEASURES:**

**STAFFING HISTORY**

<u>Wastewater Treatment</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Chief Plant Operator	1	1	1
Plant Operator	1	1	1
Plant Maintenance Tech.	1	1	1
Plant Maintenance Worker	1	1	1
<b>Total FTE's</b>	<b>4</b>	<b>4</b>	<b>4</b>

**BUDGET SUMMARY**

<u>Expense Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 227,101	\$ 212,356	\$ 242,234
Operations and Utilities	280,419	270,750	270,750
Repair & Maintenance	68,279	89,700	83,200
Contract Services	1,728	6,525	5,525
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 577,527</b>	<b>\$ 579,331</b>	<b>\$ 601,709</b>

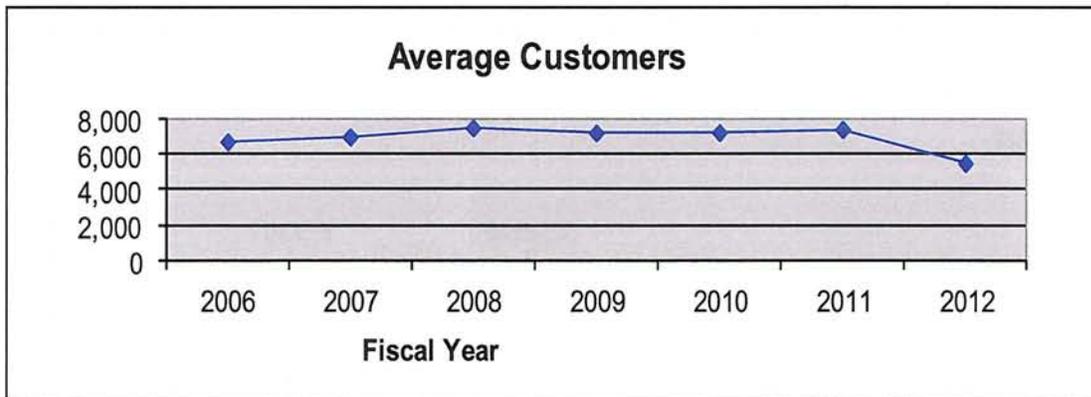
**DRAINAGE UTILITY FUND**

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.

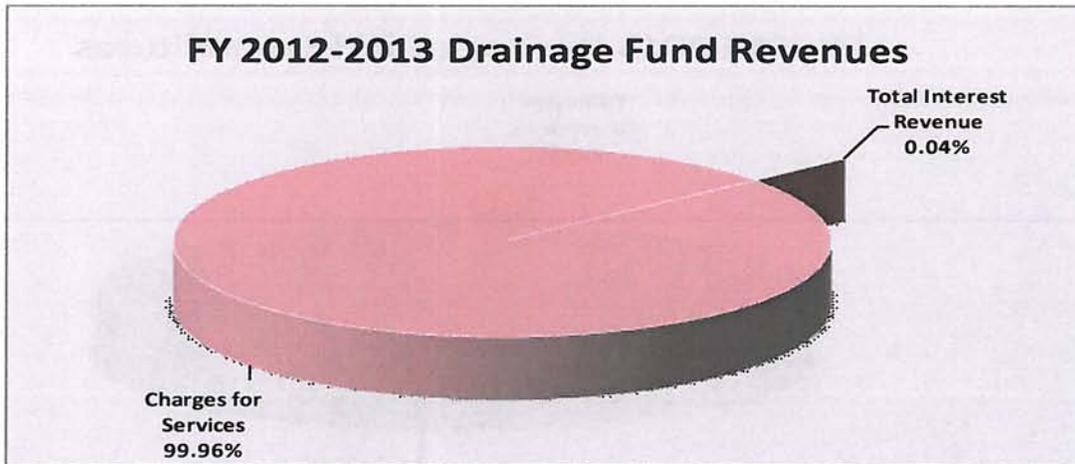
During FY 2012 a change in the fee structure for ancillary fees such as EMS, Fire, Drainage and the Voluntary Youth League Fee was amended by ordinance. These four fees were charged to all accounts based on the principle that “the meter is the customer”. However, customers with multiple meters such as 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.

The chart below shows the average number of drainage customers Fiscal Year 2006 to Fiscal Year 2012.



CITY OF PORTLAND  
2012-2013  
DRAINAGE FUND

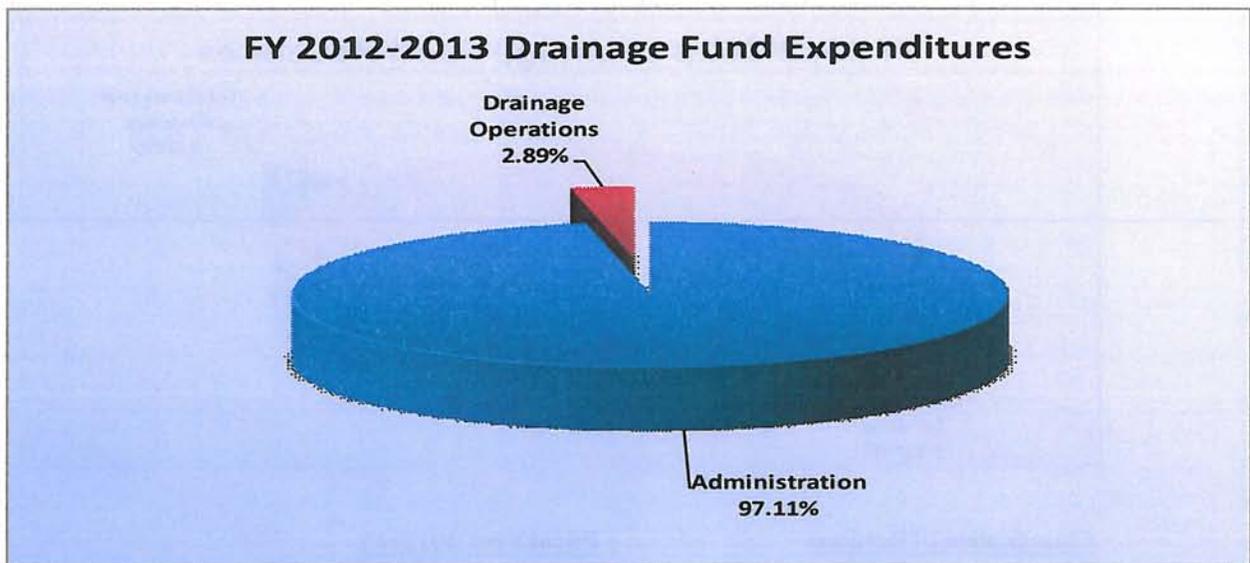
	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>REVENUES:</b>					
42209000 DRAINAGE UTILITY FEE	\$ 88,013	\$ 104,135	\$ 274,470	\$ 272,000	\$ 274,520
Total Charges for Services	\$ 88,013	\$ 104,135	\$ 274,470	\$ 272,000	\$ 274,520
49906000 SUBDIVISION CONTRIBUTIONS	\$ 124,157	\$ -	\$ -	\$ -	\$ -
49909000 CONTR.-SAN PAT DRAINAGE DIST.	-	128,000	-	-	-
Total Interfund Governmental Revenue	\$ 124,157	\$ 128,000	\$ -	\$ -	\$ -
49909102 INTEREST EARNINGS - TEXPOOL	\$ 1,000	\$ 133	\$ 83	\$ 100	\$ 100
Total Interest Revenue	\$ 1,000	\$ 133	\$ 83	\$ 100	\$ 100
49909909 TRANS IN - STREET MAINT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
49909914 TRANS IN - G O BOND CONSTR FD	-	-	-	-	-
49909965 DRAW DOWN OF FUND BALANCE	-	-	-	-	-
Total Funds Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 213,170</b>	<b>\$ 232,268</b>	<b>\$ 274,553</b>	<b>\$ 272,100</b>	<b>\$ 274,620</b>



Classification of Revenue	Fiscal Year 2012-13	
Charges for Services	\$ 274,520	99.96%
Total Interest Revenue	100	0.04%
Inter-Governmental Revenues	-	0.00%
Total Funds Transfers	-	0.00%
<b>Total Drainage Fund Revenues</b>	<b>\$ 274,620</b>	<b>100.00%</b>

**FY 2012-2013 Budgeted Expenditures By Category**  
**Drainage Fund**

	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>EXPENDITURES:</b>					
<b>Administration</b>					
OPERATIONS/UTILITIES	\$ -	\$ 107	\$ -	\$ -	\$ -
REPAIR & MAINTENANCE	-	-	603	800	-
CONTRACT SERVICES	46,985	10,354	343	19,212	700
CAPITAL OUTLAY	-	984	3,936	-	-
OTHER	-	392	168,047	228,294	200,963
Total Administration	\$ 46,985	\$ 11,837	\$ 172,929	\$ 248,306	\$ 201,663
<b>Drainage Operations</b>					
REPAIR & MAINTENANCE	\$ 1,532	\$ -	\$ -	\$ 6,000	\$ 6,000
DRAINAGE IMPROVEMENTS	-	-	-	-	-
LEASE/PURCHASE CAPITAL EQUIP	25,000	1,828	739	-	-
NORTHSHORE/BROADWAY	-	-	36,325	-	-
Total Capital Outlay	\$ 26,532	\$ 1,828	\$ 37,064	\$ 6,000	\$ 6,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,517</b>	<b>\$ 13,665</b>	<b>\$ 209,993</b>	<b>\$ 254,306</b>	<b>\$ 207,663</b>



<u>Classification of Expenditures</u>	<u>Fiscal Year 2012-13</u>	
Administration	\$ 201,663	97.11%
Drainage Operations	6,000	2.89%
<b>Total Drainage Fund Expenditures</b>	<b>\$ 207,663</b>	<b>100.00%</b>



# 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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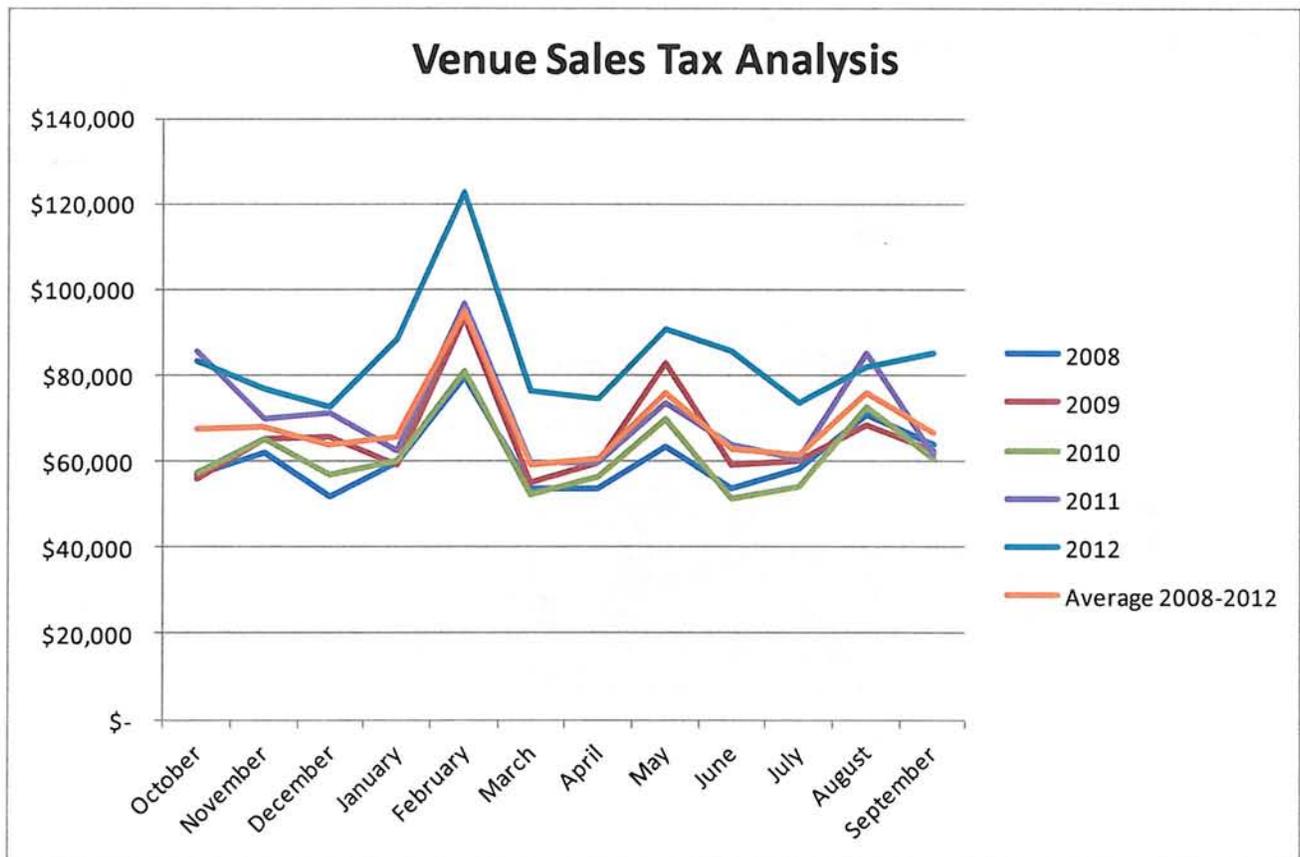
**VENUE SALES TAX FUND**

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. Although Sales Tax revenue increased in FY 2012, a conservative approach is being used to forecast sales tax revenue for the Venue Sales Tax Fund.

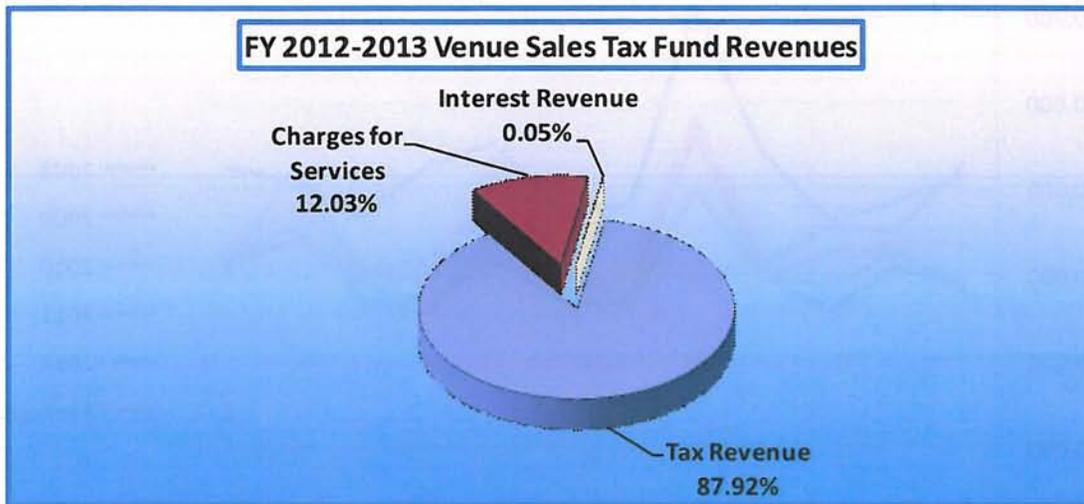
In order to project an accurate amount for sales tax revenue, the City used historic collection rates and makes conservative assumptions. Below is a Sales Tax Trend Analysis based on five years of data.

The Other Sources of Revenue include Fund Reserve Drawdowns, Charges for Services, and Interest. There is no intent to drawdown any Fund Reserves for the FY 2013.



**CITY OF PORTLAND  
2012-2013  
VENUE SALES TAX FUND**

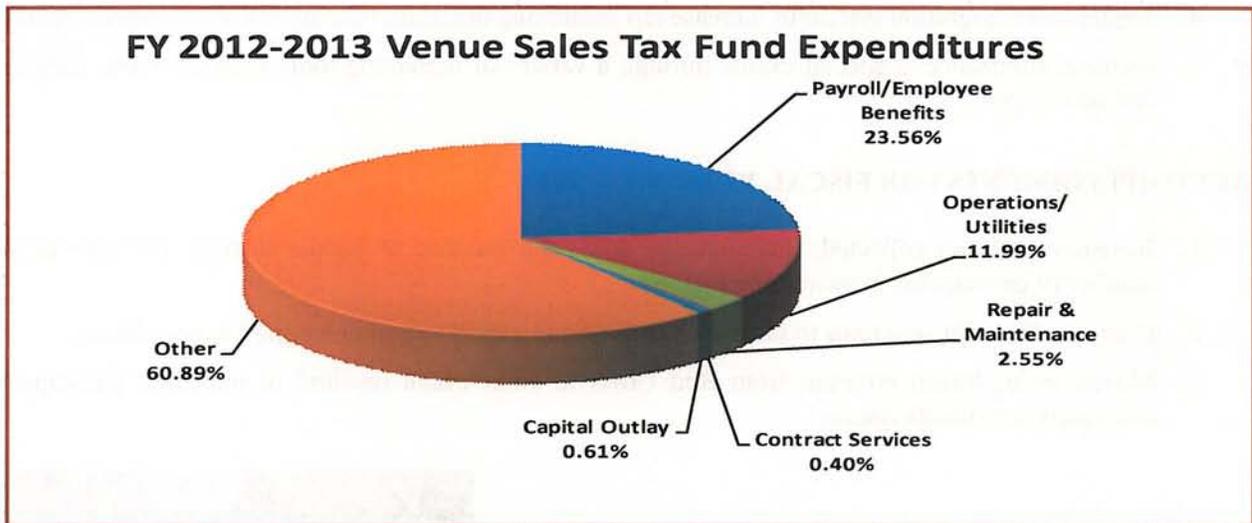
	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>REVENUES:</b>					
49909010 VENUE SALES TAX	\$ 787,733	\$ 765,336	\$ 847,172	\$ 975,000	\$ 1,050,000
Total Tax Revenue	\$ 787,733	\$ 765,336	\$ 847,172	\$ 975,000	\$ 1,050,000
45009001 PAVILION RENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
45209000 AQUATIC CENTER REVENUE	128,417	113,950	121,487	125,000	125,000
45209500 AQUATIC CENTER RENTALS	15,900	18,420	22,535	15,000	18,700
Total Charges for Services	\$ 144,317	\$ 132,370	\$ 144,022	\$ 140,000	\$ 143,700
49909100 INTEREST ON INVESTMENTS	\$ 6,739	\$ 6,016	\$ 9,408	\$ 177	\$ -
49909102 INTEREST-TEXPOOL	3,442	786	594	650	650
Total Interest Revenue	\$ 10,181	\$ 6,802	\$ 10,002	\$ 827	\$ 650
49909965 DRAW DOWN OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 101,420	\$ -
40209050 MISCELLANEOUS	-	-	-	-	-
40209051 INSURANCE PROCEEDS/REFUNDS	1,812	-	983	-	-
Other Revenue Sources	\$ 1,812	\$ -	\$ 983	\$ 101,420	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 944,043</b>	<b>\$ 904,508</b>	<b>\$ 1,002,179</b>	<b>\$ 1,217,247</b>	<b>\$ 1,194,350</b>



<u>Classification of Revenue</u>	<u>Fiscal Year 2012-13</u>	
Tax Revenue	\$1,050,000	87.92%
Charges for Services	143,700	12.03%
Interest Revenue	650	0.05%
Other Sources of Revenue	-	0.00%
<b>Total Revenues for Venue Sales Tax Fund</b>	<b>\$1,194,350</b>	<b>100.00%</b>

**FY 2012-2013 Budgeted Expenditures By Category**  
**Venue Sales Tax Fund**

	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>EXPENDITURES:</b>					
<b>Administration</b>					
PAYROLL/EMPLOYEE BENEFITS	\$ 864	\$ -	\$ -	\$ -	\$ 694
OPERATIONS/UTILITIES	157	202	248	250	300
REPAIR & MAINTENANCE	-	-	4,335	2,150	4,000
CONTRACT SERVICES	2,610	-	12,500	3,812	-
CAPITAL OUTLAY	-	93,819	507	151,399	-
OTHER	504,955	518,140	545,160	520,812	552,531
<b>Total Administration</b>	<b>\$ 508,586</b>	<b>\$ 612,161</b>	<b>\$ 562,750</b>	<b>\$ 678,423</b>	<b>\$ 557,525</b>
<b>Aquatics Center</b>					
PAYROLL/EMPLOYEE BENEFITS	\$ 192,209	\$ 183,013	\$ 187,665	\$ 202,236	\$ 213,177
OPERATIONS/UTILITIES	118,553	90,719	103,015	99,496	108,553
REPAIR & MAINTENANCE	45,094	9,061	24,921	19,900	19,180
CONTRACT SERVICES	5,597	2,665	3,725	3,775	3,645
CAPITAL OUTLAY	-	4,726	-	60,435	5,500
<b>Total Aquatic Center</b>	<b>\$ 361,453</b>	<b>\$ 290,184</b>	<b>\$ 319,326</b>	<b>\$ 385,842</b>	<b>\$ 350,055</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 870,039</b>	<b>\$ 902,345</b>	<b>\$ 882,076</b>	<b>\$ 1,064,265</b>	<b>\$ 907,580</b>



<u>Classification of Expenditures</u>	<u>Fiscal Year 2012-13</u>	
Payroll/Employee Benefits	\$ 213,871	23.56%
Operations/Utilities	108,853	11.99%
Repair & Maintenance	23,180	2.55%
Contract Services	3,645	0.40%
Capital Outlay	5,500	0.61%
Other	552,531	60.89%
<b>Total Venue Tax Expenditures</b>	<b>\$ 907,580</b>	<b>100.00%</b>

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.*

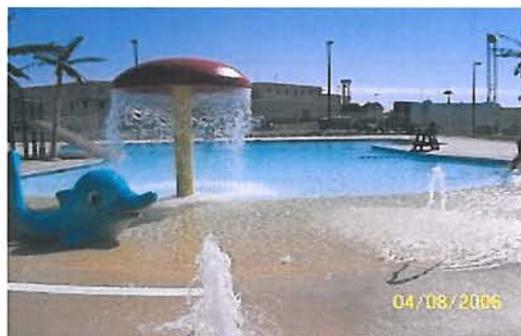
*The size and cost of day to day government must be maintained to the extent possible until the revenue base diversifies and expands through development.*

**SERVICE INITIATIVES FISCAL YEAR 2012 – 2013:**

1. Continue to tailor our programs to meet the demands of our varied patrons such as offering different exercise programs at a variety of times.
2. Increase swim lesson program by 50 participants and extend programming to include adults.
3. Increase swim team by 20 participants and include a masters program.
4. Implement recognition system to increase lap swimming utilization during fall/winter/spring months.
5. Increase attendance at special events through a variety of marketing tools such as flyers, social media, and newspaper.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011 – 2012:**

1. Increased revenue collected, memberships sold, and number of people through the gate as well as number of participants in swimming lessons.
2. Continued to offer programs to meet the needs of our widely varied demographic population.
3. Moved swim lesson program from Red Cross to Ellis which resulted in increased participants and decreased complaints/issues.



**PERFORMANCE MEASURES:**

<u>Service Indicator</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>
<b>Inputs:</b>			
Number of full time employees	7.43	7.62	7.62
Department Expenditures	\$290,184	\$328,187	\$317,963
Revenue Collected (Aquatics)	\$113,950	\$121,487	\$146,342
Revenue Collected (Rentals)	\$18,420	\$22,535	\$23,700
<b>Outputs:</b>			
Number of Swimming Pools	2	2	2
Number of Special Events	26	26	21
<b>Effectiveness Measures:</b>			
Number of Memberships Sold	198	155	162
Number of People Through Gate	31,003	41,572	38,548
Number of Participants in Lessons	300	440	483
<b>Efficiency Measures:</b>			
Department expenditures per capita	\$15.46	\$17.90	\$21.06
Cost of Service per Person	\$9.47	\$7.89	\$8.25

**STAFFING HISTORY**

<u>Aquatic Center</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Aquatics Supervisor	1.00	1.00	1.00
Pool Manager	0.75	0.75	0.75
Lifeguards	5.87	5.87	5.87
<b>Total FTE's</b>	<b>7.62</b>	<b>7.62</b>	<b>7.62</b>

**BUDGET SUMMARY**

<u>Expenditure Category</u>	<u>Actual Year-End Results 2010-2011</u>	<u>Projected Year-End 2011-2012</u>	<u>Adopted Budget for 2012-2013</u>
Personnel/Employee Benefits	\$ 187,665	\$ 202,236	\$ 213,177
Operations and Utilities	103,015	99,496	108,553
Repair & Maintenance	24,921	19,900	19,180
Contract Services	3,725	3,775	3,645
Capital Outlay	-	60,435	5,500
Other			
<b>Total</b>	<b>\$ 319,326</b>	<b>\$ 385,842</b>	<b>\$ 350,055</b>



# CITY OF PORTLAND

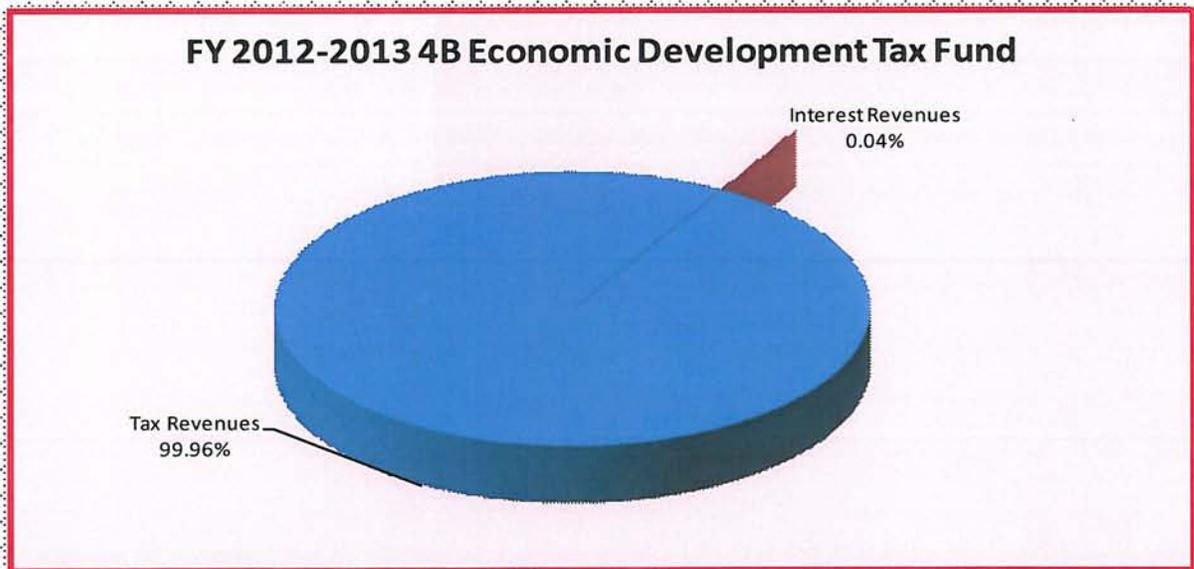
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**CITY OF PORTLAND  
4B ECONOMIC DEVELOPMENT  
SALES TAX FUND  
(Community Center Complex)**

CITY OF PORTLAND  
2012-2013  
4B ECONOMIC DEVELOPMENT TAX FUND

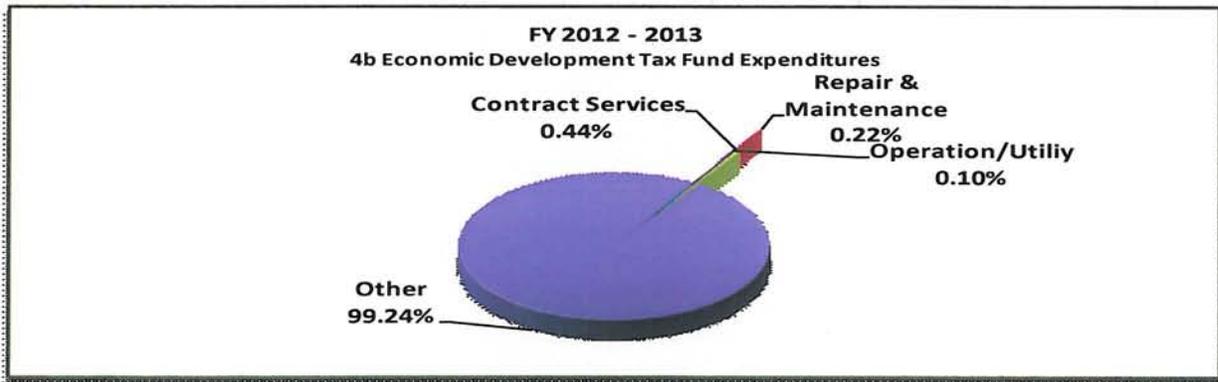
	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>REVENUES:</b>					
49909010 4B ECON DEVELOPMENT SALES TAX	\$ 787,733	\$ 765,336	\$ 847,172	\$ 975,000	\$ 1,050,000
Total Tax Revenues	\$ 787,733	\$ 765,336	\$ 847,172	\$ 975,000	\$ 1,050,000
49909101 INTEREST ON ACCOUNTS	\$ 449	\$ 502	\$ 183	\$ -	\$ -
49909102 INTEREST-TEXPOOL	2,607	717	370	600	400
49909135 INTEREST EARNINGS-BROKERAGE	-	-	1,741	-	-
Total Interest Revenues	\$ 3,056	\$ 1,219	\$ 2,294	\$ 600	\$ 400
40209051 INSURANCE PROCEEDS/REFUNDS	\$ -	\$ -	\$ 193	\$ -	\$ -
49909900 DRAWDOWN OF FUND BALANCE	-	-	-	164,000	-
49909900 OTHER SOURCES - BOND PROCEEDS	-	-	-	-	-
Total Other Revenues	\$ -	\$ -	\$ 193	\$ 164,000	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 790,789</b>	<b>\$ 766,555</b>	<b>\$ 849,659</b>	<b>\$ 1,139,600</b>	<b>\$ 1,050,400</b>



<u>Classification of Revenue</u>	<u>Fiscal Year 2012-13</u>	
Tax Revenues	\$ 1,050,000	99.96%
Interest Revenues	400	0.04%
Other	-	0.00%
<b>Total 4b Tax Fund Revenues</b>	<b>\$ 1,050,400</b>	<b>100.00%</b>

**FY 2012-2013 Budgeted Expenditures By Category**  
4B Economic Development Tax Fund

	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>EXPENDITURES:</b>					
50202030 POSTAGE	\$ -	\$ 38	\$ -	\$ -	\$ -
50202700 TRAVEL AND TRAINING	300	-	-	750	750
Total Operations/Utilities	\$ 300	\$ 38	\$ -	\$ 750	\$ 750
50203235 FACILITY MAINTENANCE EVAL	\$ -	\$ -	\$ -	\$ -	\$ 1,500
50203800 COMPLEX GROUNDS MAINTENANCE	\$ -	\$ -	\$ 2,596	\$ -	\$ -
Total Repair & Maintenance	\$ -	\$ -	\$ 2,596	\$ -	\$ 1,500
50205010 ATTORNEY FEES	\$ -	\$ -	\$ -	\$ -	\$ -
50205020 CONSULTANT SERVICES	\$ -	\$ -	\$ 4,880	\$ 725	\$ 3,050
50205200 EQUIPMENT HIRE	-	-	-	-	-
Total Contract Services	\$ -	\$ -	\$ 4,880	\$ 725	\$ 3,050
50206300 CAPITAL IMPRVS - COMMUNITY CE	\$ -	\$ -	\$ 100,000	\$ 164,000	\$ -
50206400 EQUIPMENT	-	93,819	-	-	-
Total Capital Outlay	\$ -	\$ 93,819	\$ 100,000	\$ 164,000	\$ -
50207000 PAYMENT TO GENERAL FUND	\$ 308,000	\$ 361,058	\$ 318,394	\$ 322,483	\$ 313,284
50207030 INSURANCE	32,917	42,764	43,231	45,115	49,600
50207050 MISC BANK AND ADMIN CHARGE	917	1,125	866	1,071	-
50207053 INVESTMENT FEES & CHARGES	-	-	6	-	-
50207055 BOND REFUNDING CONTRIBUTION	-	-	-	-	-
50207100 INTEREST	104,938	100,638	96,038	91,138	86,138
50207110 PRINCIPAL	105,000	110,000	120,000	125,000	125,000
50207900 OTHER USES-PURCHASE BOND	-	-	-	-	-
50207901 COST OF BOND REFINANCE	-	-	-	-	-
50207906 TRANS - COMPLEX IMPROVEMENTS	-	-	-	164,000	-
50207912 TRANS-LIBRARY DEBT SERVICE	48,903	52,590	51,465	50,295	54,095
50207915 TRANS-OUT FIRESTATION DEBT	63,063	60,688	63,313	65,700	62,850
50207920 TRANS TO LIBRARY CONST	-	-	-	-	-
Total Other	\$ 663,738	\$ 728,863	\$ 693,313	\$ 864,802	\$ 690,967
<b>TOTAL EXPENDITURES</b>	<b>\$ 664,038</b>	<b>\$ 822,720</b>	<b>\$ 800,789</b>	<b>\$ 1,030,277</b>	<b>\$ 696,267</b>



<u>Classification of Expenditures</u>	<u>Fiscal Year 2012-13</u>	
Operations/Utilities	\$ 750	0.10%
Repair & Maintenance	1,500	0.22%
Contract Services	3,050	0.44%
Other	690,967	99.24%
Capital Outlay	\$ -	0.00%
<b>Total 4b Tax Fund Expenditures</b>	<b>\$ 696,267</b>	<b>100.00%</b>



# CITY OF PORTLAND

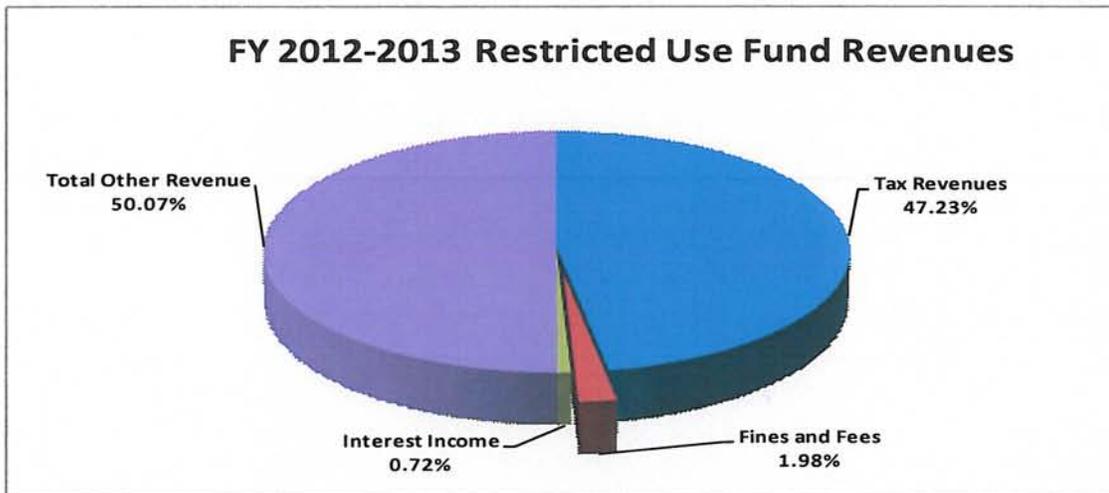
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**CITY OF PORTLAND  
RESTRICTED USE FUND  
(Hotel/Motel Tax & Municipal Court)**

CITY OF PORTLAND  
2012-2013  
RESTRICTED USE FUND

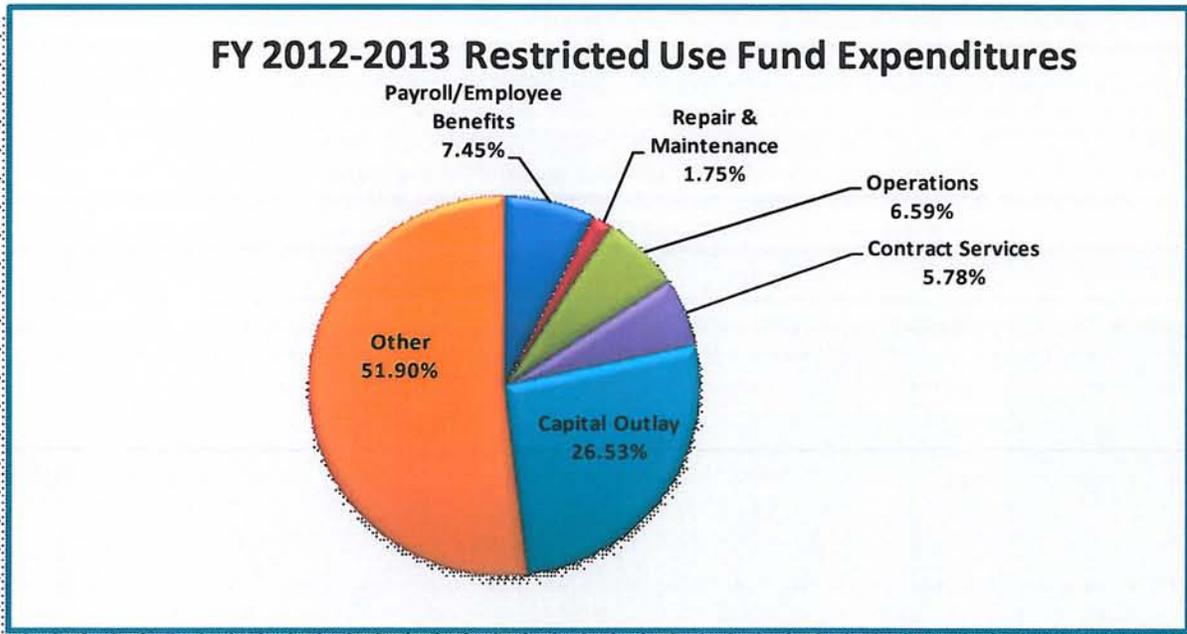
	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>REVENUES:</b>					
49909004 HOTEL/MOTEL OCCUPANCY TAX	\$ 209,049	\$ 228,199	\$ 267,274	\$ 325,000	\$ 300,000
Total Tax Revenue	\$ 209,049	\$ 228,199	\$ 267,274	\$ 325,000	\$ 300,000
49909963 MUNICIPAL CRT TECHNOLOGY FEES	\$ 9,855	\$ 6,500	\$ 7,044	\$ 6,950	\$ 7,000
49909964 COURT BUILDING SECURITY FEE	7,329	4,834	5,223	5,000	5,600
Total Fines and Fees	\$ 17,184	\$ 11,334	\$ 12,267	\$ 11,950	\$ 12,600
49909101 INTEREST ON SAVINGS	\$ 44	\$ 98	\$ 78	\$ 250	\$ 250
49909135 INTEREST EARNINGS-BROKERAGE	-	-	7,402	2,500	4,000
49909102 INTEREST - TEXPOOL	2,724	900	379	350	350
Total Interest Revenue	\$ 2,768	\$ 998	\$ 7,859	\$ 3,100	\$ 4,600
49909965 DRAWDOWN ON FUND BALANCE	\$ -	\$ -	\$ -	\$ 93,580	\$ 318,000
49909102 EXCESS RETURNED FROM CHAMBER	-	12,041	-	-	-
Total Other Revenue	-	12,041	-	93,580	318,000
<b>TOTAL REVENUES</b>	<b>\$ 229,001</b>	<b>\$ 252,572</b>	<b>\$ 287,400</b>	<b>\$ 433,630</b>	<b>\$ 635,200</b>



<u>Classification of Revenue</u>	<u>Fiscal Year 2012-13</u>	
Tax Revenues	\$ 300,000	47.23%
Fines and Fees	12,600	1.98%
Interest Income	4,600	0.72%
Total Other Revenue	318,000	50.07%
<b>Total Restricted Use Fund Revenues</b>	<b>\$ 635,200</b>	<b>100.00%</b>

**FY 2012-2013 Budgeted Expenditures By Category**  
Restricted Use Fund

	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>EXPENDITURES:</b>					
PAYROLL/EMPLOYEE BENEFITS	\$ 5,539	\$ 4,012	\$ 8,382	\$ 43,818	\$ 42,116
REPAIR & MAINTENANCE	6,621	5,722	9,362	7,380	9,880
OPERATIONS/UTILITIES	4,522	37,067	19,937	13,585	37,260
CONTRACT SERVICES	-	430	21,708	44,370	32,700
CAPITAL OUTLAY	-	5,384	16,892	93,580	150,000
OTHER	121,500	105,932	142,409	119,350	293,413
<b>TOTAL EXPENDITURES</b>	<b>\$138,182</b>	<b>\$158,547</b>	<b>\$218,690</b>	<b>\$322,083</b>	<b>\$565,369</b>



	Fiscal Year 2012-13	
Payroll/Employee Benefits	\$ 42,116	7.45%
Repair & Maintenance	9,880	1.75%
Operations/Utilities	37,260	6.59%
Contract Services	32,700	5.78%
Capital Outlay	150,000	26.53%
Other	293,413	51.90%
<b>Total Restricted Use Fund Expenditures</b>	<b>\$ 565,369</b>	<b>100.00%</b>



# CITY OF PORTLAND

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# CAPITAL BUDGET

APPROVED

5 YEAR

CAPITAL IMPROVEMENT PLAN

&

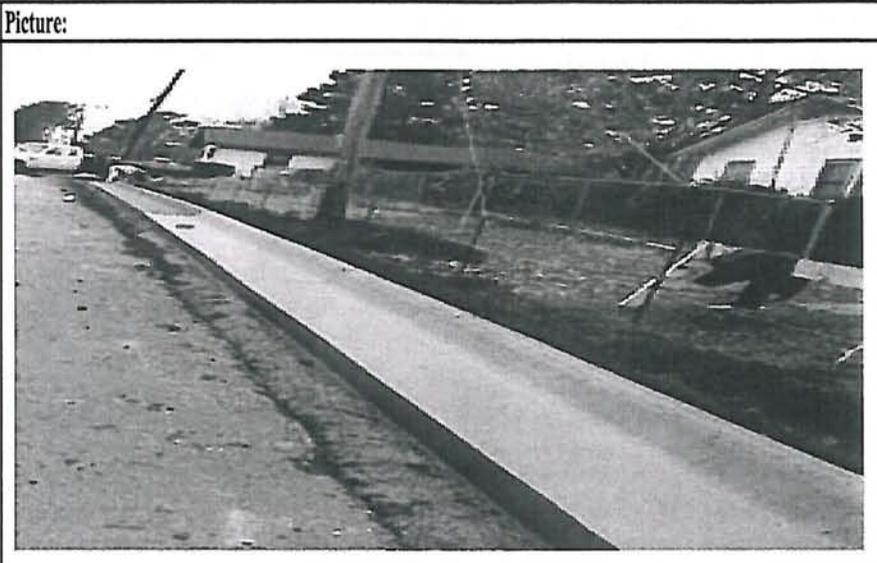
ROUTINE CAPITAL PURCHASES

Funding Summary	Funding Source	Approved Prior to FY 2013	Adopted FY 2013	Proposed FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	5 Yr C.I.P. Total
<b>General Fund</b>								
Streets	C.O.'s & Fund Reserves	\$ 4,911,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	C.O.'s & Fund Reserves	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 600,000
Public Safety	Capital Lease	-	100,000	100,000	100,000	100,000	100,000	500,000
Development Services	Capital Lease	-	-	-	-	-	-	-
Parks & Recreation	C.O.'s & Fund Reserves	-	-	-	4,300,000	-	-	4,300,000
General Government	Fund Reserves	782,000	369,500	319,250	-	-	-	688,750
<b>General Fund Subtotal</b>		<b>\$ 5,693,996</b>	<b>\$ 769,500</b>	<b>\$ 719,250</b>	<b>\$ 4,400,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 6,098,750</b>
<b>Other Funds</b>								
Utility & Construction Fund	Revenue Bonds & Fund Reserves	\$ 8,391,980	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	\$ 3,600,000
Construction & Grant Fund	Economically Distressed Areas Grant	2,493,000	-	-	-	-	-	-
Construction & Grant Fund	USDA Grant	-	269,250	-	-	-	-	269,250
Water/Wastewater Fund	Fund Reserves	75,000	200,000	250,000	-	-	-	450,000
Restricted Use Fund	Fund Reserves	-	318,000	-	-	-	-	318,000
Drainage District	Drainage District	-	100,000	-	-	-	-	100,000
<b>Other Funds Subtotal</b>		<b>\$ 10,959,980</b>	<b>\$ 887,250</b>	<b>\$ 3,850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,737,250</b>
<b>Funds Total</b>		<b>\$ 16,653,976</b>	<b>\$ 1,656,750</b>	<b>\$ 4,569,250</b>	<b>\$ 4,400,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 10,826,000</b>
<b>Less: Grant Receipts</b>		<b>(2,493,000)</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>
<b>Total Capital Improvement Program</b>		<b>\$ 14,160,976</b>	<b>\$ 1,556,750</b>	<b>\$ 4,569,250</b>	<b>\$ 4,400,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 10,726,000</b>

**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.



Year	Project Cost	Purpose of Expenditure
Adopted		
2010-2011	\$ 247,250	Curb, Gutter and Street Sealcoat and Repair
2011-2012	\$ 2,425,285	Curb, Gutter and Street Sealcoat and Repair
2012-2013	\$ 1,936,461	Curb, Gutter and Street Sealcoat and Repair
2013-2014		
2014-2015		
2015-2016		
2016-2017		
Total	\$ 4,608,996	
> 2017		

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	

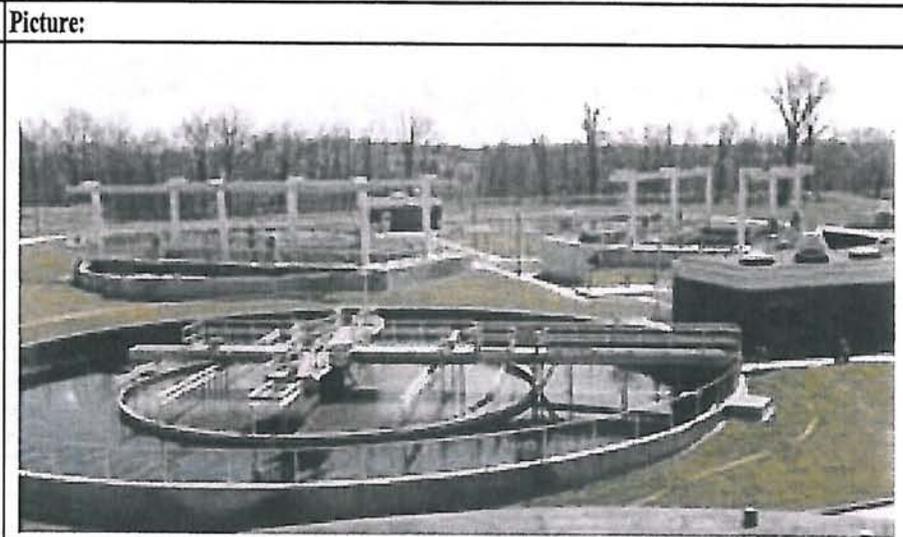
Department Coordinating Project: PUBLIC WORKS

PROJECT INFORMATION			
Project Name: FINANCE AND DESIGN UTILITY LINE REPLACEMENT PROGRAM - PHASE I			
<b>Project Description:</b>		<b>Picture:</b>	
<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>		 <p style="text-align: center;"><b>Sewer Line Repair</b></p>	
<b>Year</b>	<b>Project Cost</b>	<b>Purpose of Expenditure</b>	
Adopted			
2011-2012	\$ 248,993	Design Utility Line Replacement Program	
2012-2013			
2013-2014	\$ 3,606,007	Bid and begin "Utility Line Replacement Program - Phase 1" Complete Phase 1 in FY 2014.	
2014-2015			
2015-2016			
2016-2017			
Total	\$ 3,855,000		
> 2017			
<b>Funding Source(s)</b>		<b>Operating Cost(s)</b>	<b>Staffing Levels</b>
Revenue Bonds		Cost Savings (45,000) Yr	Less than 250 Hours
			<b>New or Additional Revenues</b>
			None
<b>Project Origination</b>		<b>Change from Previous C.I.P.</b>	
	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:**  
 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	Purpose of Expenditure
Adopted		
2010-2011	\$ 26,725	Design Wastewater Treatment Plant Improvement
2011-2012	\$ 360,325	Construct Wastewater Treatment Plant Rehabilitation
2012-2013	\$ 3,109,350	Complete Wastewater Treatment Plant Improvement Project
2013-2014		
2014-2015		
2015-2016		
2016-2017		
<b>Total</b>	<b>\$ 3,496,400</b>	
> 2017		

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	Purpose of Expenditure		
Adopted				
2011-2012	\$ 621,480	Design and Construct Sanitary Sewer System for Doyle Addition Subdivision		
2012-2013	\$ 1,871,520	Complete Sanitary Sewer System for Doyle Addition Subdivision		
2013-2014				
2014-2015				
2015-2016				
2016-2017				
Total	\$ 2,493,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Revenue Bonds & EDAP Grant		\$50,000	Increase by one FTE to service new area.	The base sewer rate is \$26.59 and \$32.22, for residential and commercial respectively. Adding approximately 100 new residential and 120 commercial customers will bring in an additional \$80,000 in revenue per year not including usage which is unknown at this time.
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				

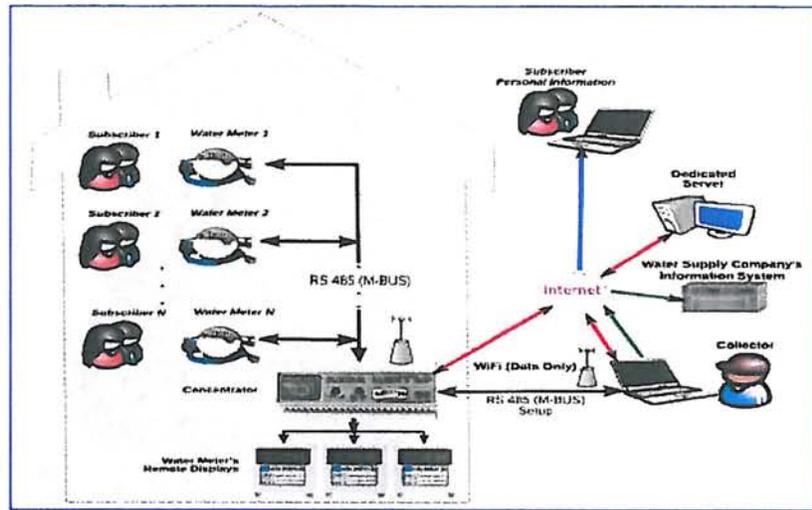
PROJECT INFORMATION

Project Name: 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	Purpose of Expenditure
Adopted		
2011-2012	\$ 323	
2012-2013	\$ 1,499,677	Finance, Bid, & Install Remote Read Water Meter System
2013-2014	\$ -	
2014-2015		
2015-2016		
2016-2017		
Total	\$ 1,500,000	
> 2017		

Funding Source(s)	Operating Cost(s)	Staffing Levels	New or Additional Revenues
Certificates of Obligation	Cost Savings (\$65,000) Yr	2 less Meter Readers	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: NORTSHORE AREA DRAINAGE IMPROVEMENT PROJECT				
<b>Project Description:</b>		<b>Picture:</b>		
Drainage improvements will be made to the Northshore area to attract more contractors to build in unused area.				
Year	Project Cost	Purpose of Expenditure		
Adopted 2011-2012	\$ -			
2012-2013	\$ 700,000	Complete Northshore Area Drainage Improvement Project		
2013-2014 2014-2015 2015-2016 2016-2017	\$ -			
Total	\$ 700,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
General Fund Reserve		\$25,000/YR	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: MEMORIAL PARKWAY LANE CONSOLIDATION AT BUDDY GANEM AND BRIDGE OAK DITCH				
Project Description:		Picture:		
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				
<i>The city will remove the median on Memorial Parkway between Buddy Ganem Drive and Oak Brook Drive.</i>				
Year	Project Cost	Purpose of Expenditure		
Adopted				
2011-2012	\$ 25,123	Improvements to Buddy Ganem Dr. and Memorial Parkway Lane.		
2012-2013	\$ 277,877	Complete Memorial Parkway lane consolidation at Buddy Ganem.		
2013-2014				
2014-2015				
2015-2016				
2016-2017				
Total	\$ 303,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
General Fund Reserves		Approximately \$54,000 for City's portion of street lighting. Costs of utility usage unknown at this time.	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: FIRE STATION #2 EXPANSION PROJECT

**Project Description:**

Funds for this project will be used to design, bid, and begin the expansion of Fire Station #2. The expansion is needed due to lack of space for equipment. The dormitory at the Fire Station will also be remodeled.

**Picture:**



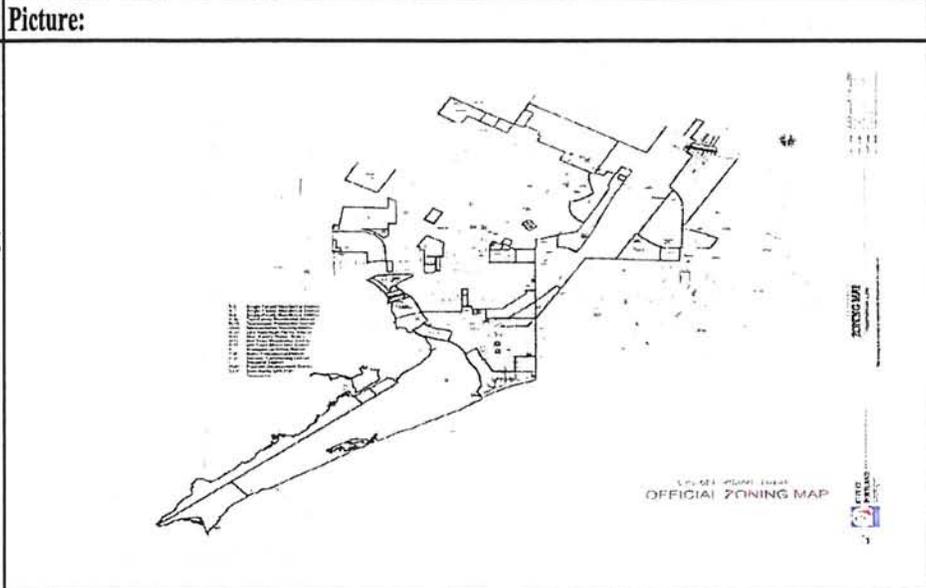
Year	Project Cost	Purpose of Expenditure		
Adopted				
2012-2013	\$ 569,250	Design, Bid, and begin expansion of Fire Station #2		
2013-2014	\$ 569,250	Design, Bid, and begin expansion of Fire Station #2		
2014-2015				
2015-2016				
2016-2017				
Total	\$ 1,138,500			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Publi Safety Proceeds/ Gen Fund Reserve		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: ETJ SERVICE LINE CONSTRUCTION PROJECT

**Project Description:**  
 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	Purpose of Expenditure
Adopted		
2012-2013	\$ 269,500	Design and Construct Water & Sewer Line for Extraterritorial Jurisdiction
2013-2014		
2014-2015		
2015-2016		
2016-2017		
Total	\$ 269,500	
> 2017		

Funding Source(s)	Operating Cost(s)	Staffing Levels	New or Additional Revenues
USDA Grant	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**

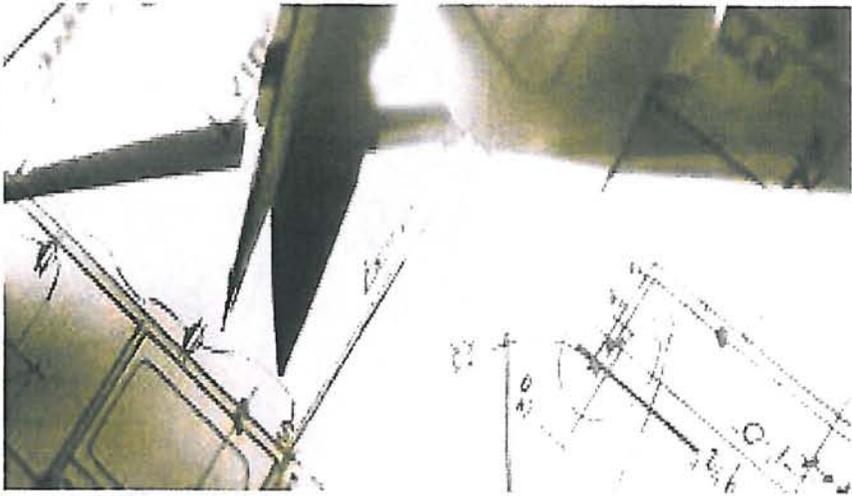
PROJECT INFORMATION				
Project Name: EXPAND SCADA COVERAGE TO TREATMENT PLANT AND ALL LIFTSTATIONS				
Project Description:	Picture:			
Funds for this project will expand SCADA (Supervisory Control and Data Acquisition) coverage of the wastewater collection, lift stations and to the wastewater treatment plant.	<p>The diagram illustrates a central control room containing a PC, workstation, printer, and server. This central hub is connected via wireless signals (represented by blue wave icons) to several remote locations: a lift station, a sewage pumping station, another lift station, and a water booster station. Each remote location is equipped with a wireless receiver device.</p>			
Fig 2. Wireless Connection for Water Treatment Plants				
Year	Project Cost	Purpose of Expenditure		
Adopted				
2012-2013	\$ 200,000	Expand SCADA Coverage to Treatment Plant and Liftstations.		
2013-2014	\$ 200,000	Continue to expand SCADA Coverage to Treatment Plant and Liftstations.		
2014-2015				
2015-2016				
2016-2017				
Total	\$ 400,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Water/Wastewater Fund Reserves		\$10,000/Yr	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				

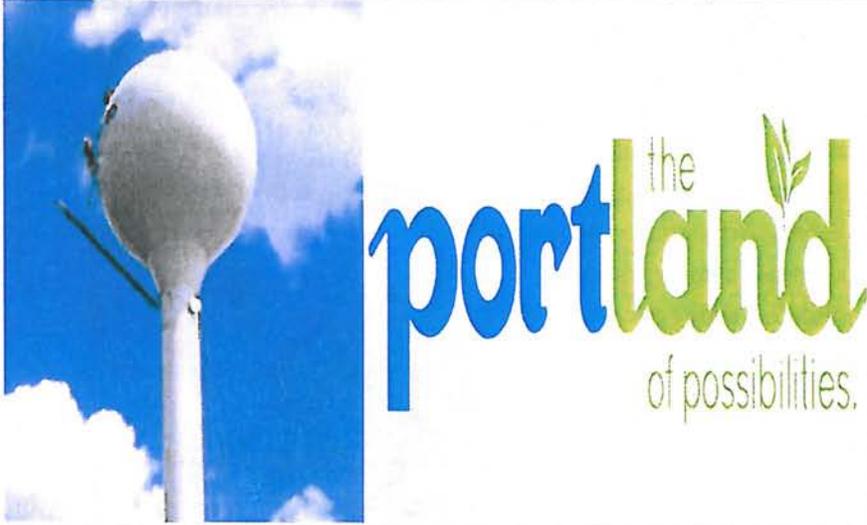
PROJECT INFORMATION				
Project Name: INDIAN POINT PARK SHORELINE PRESERVATION PROJECT				
Project Description:		Picture:		
Bid and Begin Indian Point Park Shoreline Preservation Project to prevent beach erosion.				
Year	Project Cost	Purpose of Expenditure		
Adopted 2012-2013	\$ 150,000	Bid and begin Indian Point Park Shoreline Preservation Project		
2013-2014				
2014-2015				
2015-2016				
2016-2017				
Total	\$ 150,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Restricted Use Fund Reserve		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: PARKS AND RECREATION				

PROJECT INFORMATION				
Project Name: CONNECT PARKS WITH ELEVATED HIKE/BIKE STRUCTURE PROJECT				
Project Description:		Picture:		
Connect Violet Andrew Park, Sunset Lake Park and Indian Park with elevated hike/bike structure through historic railroad right of way. This tourism enhancement was recommended in the 2009 Parks Master Plan.				
Year	Project Cost	Purpose of Expenditure		
Adopted 2012-2013	\$ 168,000	Connect parks with elevated hike/bike structure.		
2013-2014				
2014-2015				
2015-2016				
2016-2017				
Total	\$ 168,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Restricted Use Fund Reserve		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: PARKS AND RECREATION				

PROJECT INFORMATION				
Project Name: 5 YEAR STREET, PARKING LOT, SIDEWALK, AND TRAIL IMPROVEMENT PLAN				
Project Description:		Picture:		
Develop a 5-year street, parking lot, sidewalk, and trail improvement plan for the City.				
Year	Project Cost	Purpose of Expenditure		
Adopted 2012-2013	\$ 100,000	Develop 5-year plan for steets, parking lot, sidewalk, and trail improvement.		
2013-2014				
2014-2015				
2015-2016				
2016-2017				
Total	\$ 100,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
General Fund Reserve		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: LANG ROAD OUTFALL DITCH PROJECT (PHASE 1)				
<b>Project Description:</b>		<b>Picture:</b>		
Funds for this project will be used to extend the southwest out fall ditch from Lang Road. The project will be administered through the San Patricio County Drainage District.				
Year	Project Cost	Purpose of Expenditure		
Adopted 2012-2013	\$ 100,000	Extend Southwest Outfall Ditch from Lang Road		
2013-2014				
2014-2015				
2015-2016				
2016-2017				
Total	\$ 100,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Drainage District Fund Reserve		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: Drainage District				

PROJECT INFORMATION				
Project Name: COMPLETE COMPREHENSIVE PLAN, UNIFIED DEVELOPMENT ORDINANCE & OFFICIAL MAP UPDATE				
<b>Project Description:</b>		<b>Picture:</b>		
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	\$ 68,410	Complete review, update and amendments of the City's Comprehensive UDO Plan.		
2012-2013	\$ 13,590	Complete review, update and amendments of the City's Comprehensive UDO Plan.		
2013-2014				
2014-2015				
2015-2016				
2016-2017				
Total	\$ 82,000			
> 2017				
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: REPLACE OLD LOGOS ON WATER STORAGE TANKS TO NEWLY APPROVED LOGO				
<b>Project Description:</b>		<b>Picture:</b>		
Fund reserves will be used to remove the old official logos from the City's water storage tanks and replace with the new logo approved in FY 2011.				
Year	Project Cost	Purpose of Expenditure		
Adopted				
2011-2012	\$ 29,017	Replace old logos on water storage tanks with newly approved logo.		
2012-2013	\$ 45,983	Replace old logos on water storage tanks with newly approved logo.		
2013-2014				
2014-2015				
2015-2016				
2016-2017				
Total	\$ 75,000			
> 2017				
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: LEASE-PURCHASE CRITICAL FIRE EQUIPMENT - FIRST RESPONSE FIRE ENGINE

**Project Description:**

Lease-Purchase A First Response Fire Truck to replace equipment that is becoming outdated and worn. Also replaces equipment in order to keep up with increasingly stringent regulatory requirements.

**Picture:**



Year	Project Cost	Purpose of Expenditure
2012-2013	\$ 100,000	Lease-Purchase payment Critical Equipment for Public Safety
2013-2014	\$ 100,000	Lease-Purchase payment Critical Equipment for Public Safety
2014-2015	\$ 100,000	Lease-Purchase payment Critical Equipment for Public Safety
2015-2016	\$ 100,000	Lease-Purchase payment Critical Equipment for Public Safety
2016-2017	\$ 100,000	Lease-Purchase payment Critical Equipment for Public Safety
Total	\$ 500,000	
> 2017		

Funding Source(s)	Operating Cost(s)	Staffing Levels	New or Additional Revenues
General Fund Operating Budget	Unknown at this time	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: Fire Department

PROJECT INFORMATION				
Project Name: FINANCE AND DESIGN UTILITY LINE REPLACEMENT PROGRAM - PHASE II				
Project Description:		Picture:		
Funds for this project will be used on phase two of the utility line replacement program which will continue 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.		 <p style="text-align: center;"><b>Sewer Line Repair</b></p>		
Year	Project Cost	Purpose of Expenditure		
Adopted 2011-2012	\$	- Design Utility Line Replacement Program		
2012-2013 2013-2014 2014-2015	\$ 3,600,000	Design and Construct Line Replacement Program		
2015-2016 2016-2017				
Total	\$ 3,600,000			
> 2017				
Funding Source(s)		Operating Cost(s)	Staffing Levels	New or Additional Revenues
Revenue Bonds		Cost Savings (45,000) Yr	Less than 250 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:** COMPREHENSIVE PLAN FOR PUBLIC WORKS CENTER

**Project Description:**

Funds will be used to develop a comprehensive plan for the Public Works Center. The plan will analyze the best use for the unused property by the Public Works building.

**Picture:**



Year	Project Cost	Purpose of Expenditure
Adopted		
2011-2012	\$ -	
2012-2013		
2013-2014	\$ 100,000	Design and Construct Line Replacement Program
2014-2015		
2015-2016		
2016-2017		
Total	\$ 100,000	
> 2017		

Funding Source(s)	Operating Cost(s)	Staffing Levels	New or Additional Revenues
Revenue Bonds	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: COMMUNITY CENTER COMPLEX IMPROVEMENT PROJECT

Project Description:

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.

Picture:



Year	Project Cost	Purpose of Expenditure
Adopted		
2011-2012	\$ -	
2012-2013		
2013-2014		
2014-2015	\$ 4,300,000	Community Center Expansion to include Senior Activity Center and Additional Access and Parking.
2015-2016		
2016-2017		
Total	\$ 4,300,000	
> 2017		

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: LEASE-PURCHASE AND INSTALL CRITICAL SOFTWARE (PUBLIC SAFETY & PUBLIC WORKS)

**Project Description:**  
 Install critical and essential software for Public Safety. Software tracks all 9-1-1 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. Software funded through revenue bonds beginning 2012-2013.

**Picture:**



Year	Project Cost	Purpose of Expenditure		
Adopted				
2011-2012	\$ 140,156	Lease-Purchase payment Critical Software for Public Safety & Public Works		
2012-2013	\$ 175,000	Critical Software for Public Safety & Public Works - Funded through Revenue Bonds		
2013-2014	\$ 175,000	Critical Software for Public Safety & Public Works - Funded through Revenue Bonds		
2014-2015	\$ 175,000	Critical Software for Public Safety & Public Works - Funded through Revenue Bonds		
2015-2016				
2016-2017				
Total	\$ 665,156			
> 2017				
<b>Funding Source(s)</b>		<b>Operating Cost(s)</b>	<b>Staffing Levels</b>	<b>New or Additional Revenues</b>
Revenue Bonds & EDAP Grant		\$55,000/Annual Maintenance	No Change	None
<b>Project Origination</b>		<b>Change from Previous C.I.P.</b>		
	City Council		No Change	
	Board/Commission		Increase in Amount	
	Citizen/Civic Assoc.		Decrease in Amount	
√	Staff		New Project	
	Other	√	Funded through Revenue Bonds Beginning 2012-2013	
Department Coordinating Project: PUBLIC SAFETY AND PUBLIC WORKS				



# CITY OF PORTLAND

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**CITY OF PORTLAND**  
**DEBT SERVICE FUND**

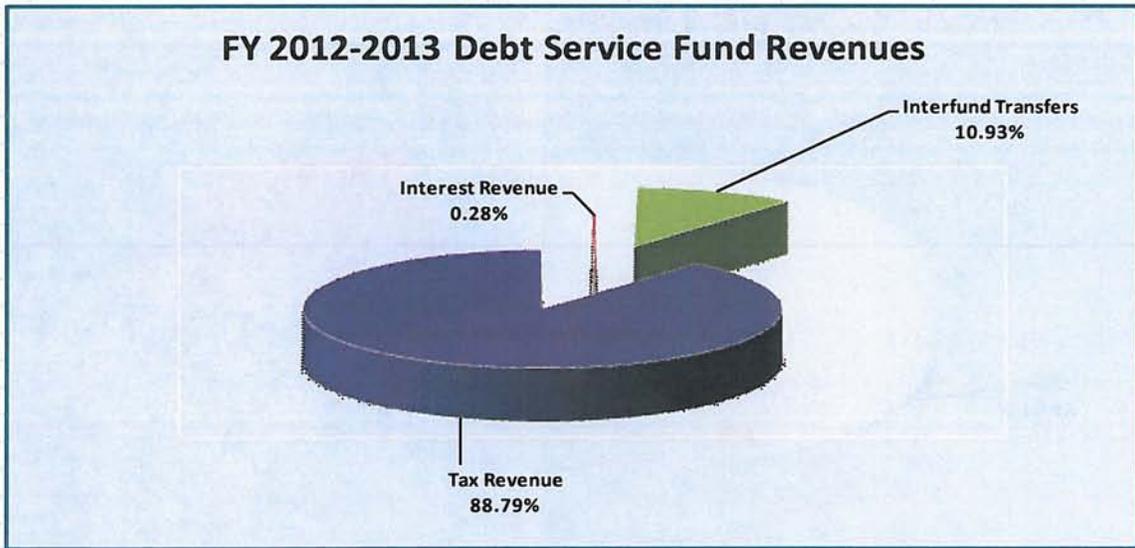


# CITY OF PORTLAND

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**CITY OF PORTLAND  
2012 - 2013  
DEBT SERVICE FUND**

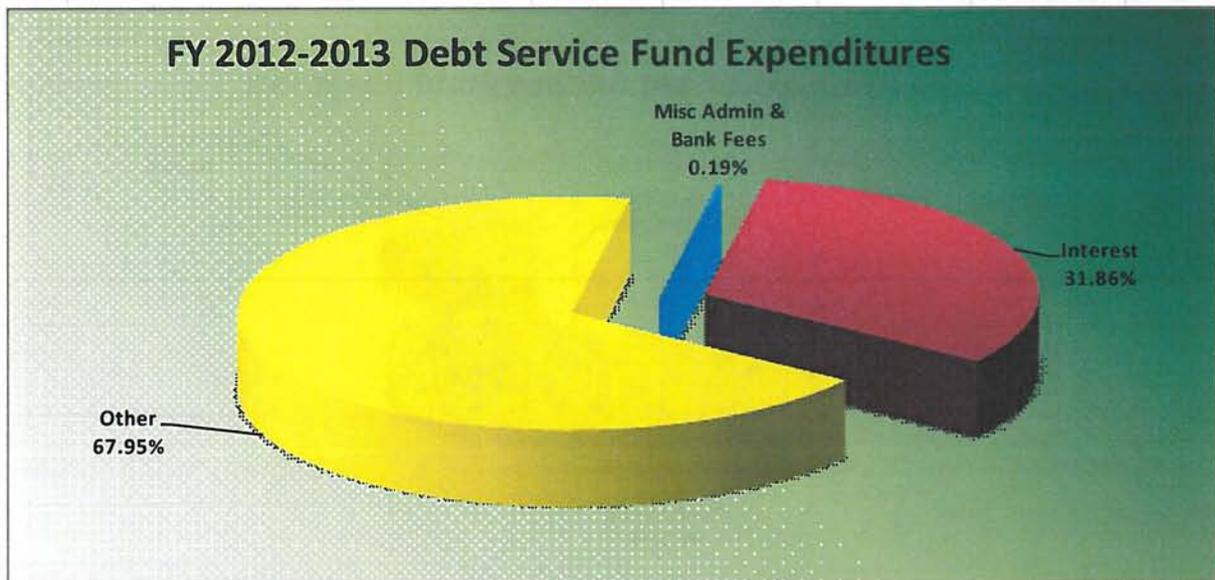
	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<b>REVENUES:</b>					
40808000 TAX-PROPERTY-CURRENT	\$ 674,904	\$ 783,390	\$ 931,288	\$ 910,000	\$ 935,000
40809000 TAX-PROPERTY-PRIOR YEARS	9,460	21,841	19,155	17,500	15,000
Total Tax Revenues	\$ 684,364	\$ 805,231	\$ 950,443	\$ 927,500	\$ 950,000
49909102 INTEREST-TEXPOOL	3,963	1,040	602	500	500
49909135 INTEREST EARNINGS-BROKERAGE	-	-	3,838	2,000	2,500
Total Interest Revenues	\$ 3,963	\$ 1,040	\$ 4,440	\$ 2,500	\$ 3,000
49909902 OTH. RES. - REFUNDING BONDS	\$ -	\$ 3,620,000	\$ -	\$ -	\$ -
49909905 PREMIUM ON REFUNDING BONDS	-	138,254	-	-	-
49909910 TRANS IN-COMMUNITY CENTER	111,965	113,278	114,778	116,795	116,945
49909965 DRAW DOWN OF FUND BALANCE	-	-	-	-	-
Total Interfund Transfers	\$ 111,965	\$ 3,871,532	\$ 114,778	\$ 116,795	\$ 116,945
<b>TOTAL REVENUES</b>	<b>\$ 800,292</b>	<b>\$ 4,677,803</b>	<b>\$ 1,069,661</b>	<b>\$ 1,046,795</b>	<b>\$ 1,069,945</b>



<u>Classification of Revenue</u>	<u>Fiscal Year 2012-13</u>	
Tax Revenue	\$ 950,000	88.79%
Interest Revenue	3,000	0.28%
Interfund Transfers	116,945	10.93%
<b>Total Debt Service Fund Revenues</b>	<b>\$ 1,069,945</b>	<b>100.00%</b>

**FY 2012-2013 Budgeted Expenditures By Category**  
Debt Service Fund

	ACTUAL TOTAL 2008-2009	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	PROJECTED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013
<u>EXPENDITURES:</u>					
50207050 MISC ADMIN & BANK FEES	\$ 1,717	\$ 2,325	\$ 2,351	\$ 2,000	\$ 2,000
50207053 INVESTMENT FEES & CHARGES	\$ -	\$ -	\$ 6	\$ -	\$ -
50207100 INTEREST	358,890	293,168	361,859	350,843	340,236
50207110 PRINCIPAL	325,000	410,000	459,100	476,765	725,740
50207200 INTEREST - LEASE/PURCHASES	12,802	13,425	8,012	3,126	-
50207210 PRINCIPAL - LEASE/PURCHASES	110,183	136,870	103,094	70,904	-
50209900 OTHER USES - REFUND BONDS ESC	-	3,684,302	-	-	-
50209999 BONDS ISUANCE EXPENSE	-	69,918	-	-	-
Total Other Expenses	\$808,592	\$4,610,008	\$ 934,422	\$ 903,638	\$1,067,976
<b>TOTAL EXPENDITURES</b>	<b>\$808,592</b>	<b>\$4,610,008</b>	<b>\$ 934,422</b>	<b>\$ 903,638</b>	<b>\$1,067,976</b>



<u>Classification of Expenditures</u>	<u>Fiscal Year 2012-13</u>	
Misc. Admin & Bank Fees	\$ 2,000	0.19%
Interest	340,236	31.86%
Other	\$ 725,740	67.95%
<b>Debt Service Fund Expenditures</b>	<b>\$ 1,067,976</b>	<b>100.00%</b>



**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 AA- 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 \$804,454,769 for tax year 2012, at a 90.00% collection rate, would produce tax revenue of \$10,860,139.

**COMPUTATION OF LEGAL DEBT MARGIN**

Total Assessed Value	\$804,454,769
Constitutional Limit	2.5%of assessed value
Maximum Constitutional Revenue Available	\$20,111,369
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 valuation
Tax Rate for Fiscal Year 2012-2013	\$0.581845 per \$100 valuation
Available Unused Constitutional Max Rate	1.92% of assed value

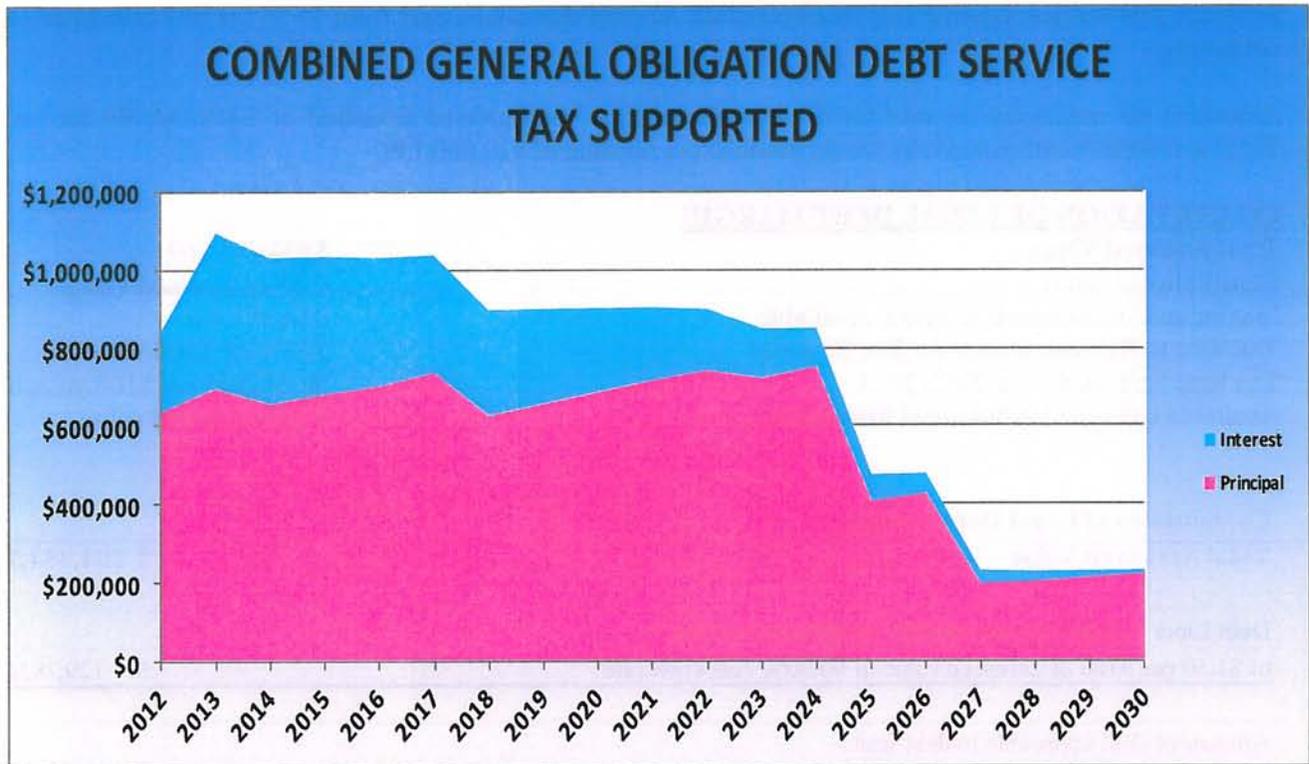
<b>Computation of Legal Debt Margin</b>			
<b>Total Assessed Value</b>			<b>\$ 804,454,769</b>
Debt Limit - Maximum serviceable permitted allocation of \$1.50 per \$100 of assessed value at 90.00% collection rate			\$ 129,782,819
Amount of debt applicable to debt limit:			
Total General Obligation Debt		\$ 10,645,000	
Less: Amount available in Debt Service Fund	509,816		
Amounts considered self-supporting	-		
		509,816	
			10,135,184
<b>Legal Debt Margin</b>			<b>\$ 119,647,635</b>

**CITY OF PORTLAND DEBT PORTFOLIO**

The City of Portland currently has \$26,739,000 in outstanding General Obligation Debt and Utility System Revenue Bonds as well as \$4,450,000 outstanding in Sales Tax Revenue Bonds.

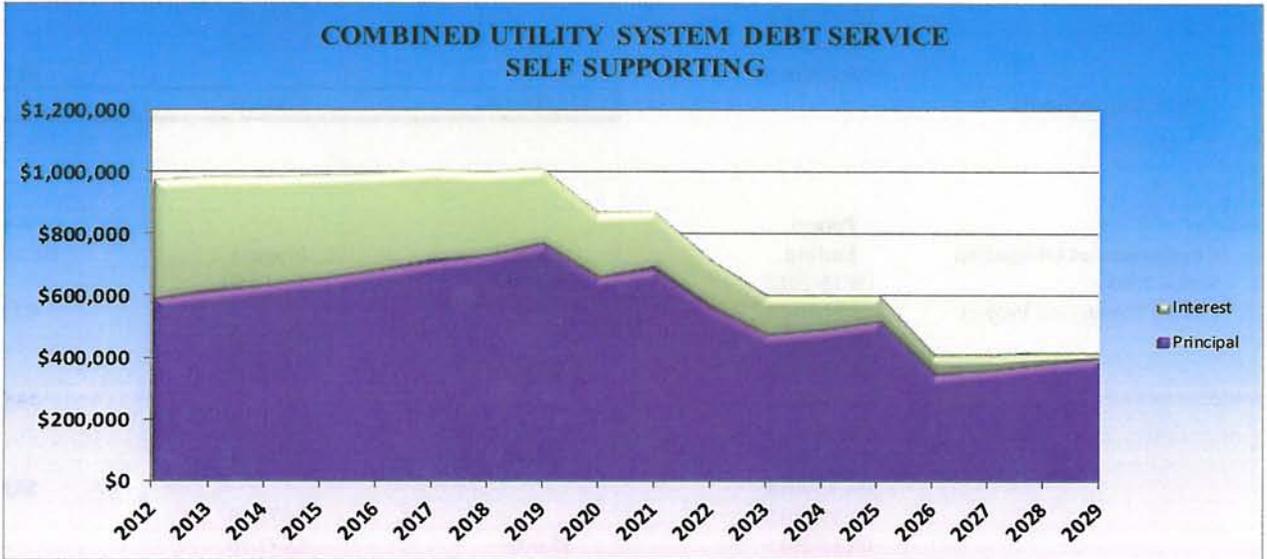
**GENERAL OBLIGATION DEBT**

- 1997 Series Debt was issued to finance Fire Station No. 2.
- 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.



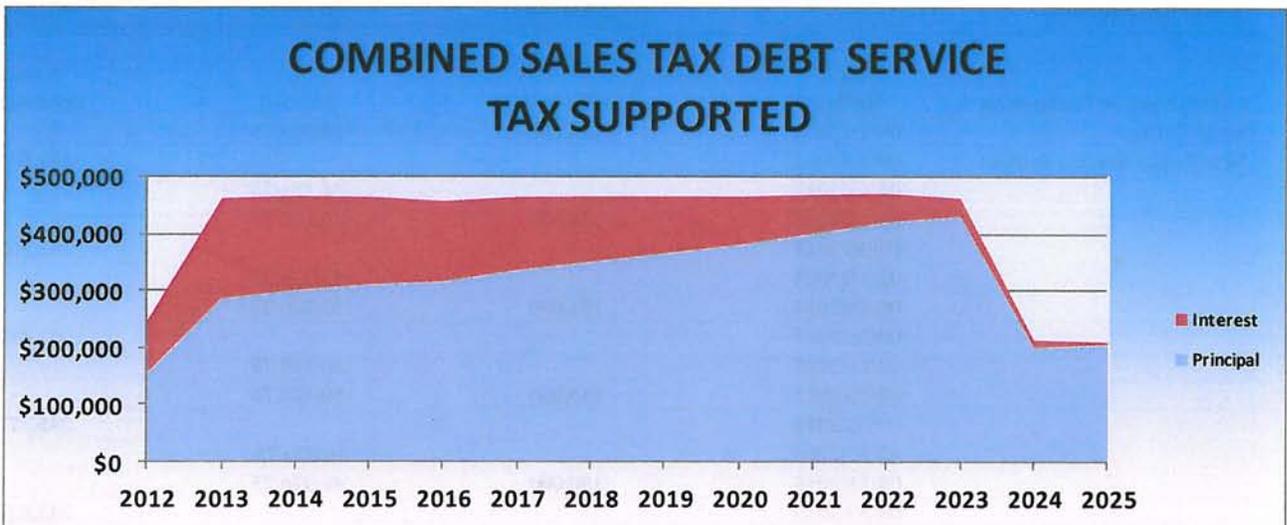
**UTILITY SYSTEM REVENUE BONDS**

- 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).
- 2012 Series Revenue Bonds (EDAP Loan)
- 2012 Series Revenue & Refunding Bonds



**SALES TAX REVENUE BONDS**

- 2003 Series Revenue Bonds issued to finance Venue Project.
- 2007 Series Revenue Bonds (PCCDC)



**BONDED DEBT SERVICE**  
**Five Year Requirements**

**General Obligation Debt**

Certificates of Obligation	Period Ending	Principal	Interest	Annual Debt Service
Series 1997	08/15/2012	60,000	2,850.00	
Firestation No. 2	09/30/2012			62,850.00
	02/15/2013		1,425.00	
	08/15/2013	60,000	1,425.00	
	09/30/2013			62,850.00
<b>5-Year Requirements</b>		<b>120,000.00</b>	<b>5,700.00</b>	<b>125,700.00</b>

Certificates of Obligation	Period Ending	Principal	Interest	Annual Debt Service
Series 2003	08/15/2012	30,000	10,147.50	
Library Expansion Project	09/30/2012			40,147.50
	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
	02/15/2017		6,520.00	
	08/15/2017	40,000	6,520.00	
	09/30/2017			53,040.00
<b>5-Year Requirements</b>		<b>210,000.00</b>	<b>90,695.00</b>	<b>300,695.00</b>

Certificates of Obligation	Period Ending	Principal	Interest	Annual Debt Service
Series 2006	08/15/2012	125,000	58,963.75	
New Police Station Project	09/30/2012			183,963.75
	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
	02/15/2017		43,551	
	08/15/2017	160,000	43,551	
	09/30/2017			247,102.50
<b>5-Year Requirements</b>		<b>845,000.00</b>	<b>559,051.25</b>	<b>1,404,051.25</b>

**General Obligation Debt**

	Period			Annual
<b>Certificates of Obligation</b>	Ending	Principal	Interest	Debt Service
Series 2010	08/15/2012	330,000	70,768.75	
Street Improvements	09/30/2012			400,768.75
	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	
	09/30/2015			364,487.50
	02/15/2016		56,068.75	
	08/15/2016	245,000	56,068.75	
	09/30/2016			357,137.50
	02/15/2017		51,168.75	
	08/15/2017	255,000	51,168.75	
	09/30/2017			357,337.50
<b>5-Year Requirements</b>		<b>1,590,000.00</b>	<b>666,206.25</b>	<b>2,256,206.25</b>

	Period			Annual
<b>Certificates of Obligation</b>	Ending	Principal	Interest	Debt Service
GO Refunding Series 2010	08/15/2012	90,000	66,625.00	
(defeased Series 2002)	09/30/2012			156,625.00
	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	
	09/30/2015			373,250.00
	02/15/2016		55,300.00	
	08/15/2016	270,000	55,300.00	
	09/30/2016			380,600.00
	02/15/2017		49,900.00	
	08/15/2017	280,000	49,900.00	
	09/30/2017			379,800.00
<b>5-Year Requirements</b>		<b>1,335,000.00</b>	<b>652,475.00</b>	<b>1,987,475.00</b>

**BONDED DEBT SERVICE**

**Five Year Requirements**

**Utility System Revenue Debt**

Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2004	09/01/2012	110,000	2,337.50	
Growth Corridor Utility Improvements	09/30/2012			112,337.50
5-Year Requirements		110,000.00	2,337.50	112,337.50

Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2009	09/01/2012	11,000	6,948.30	
Doyle Addition/Nueces Bay Utility Improvements	09/30/2012			17,948.30
	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
	03/01/2017		5,732.50	
	09/01/2017	14,000	5,732.50	
	09/30/2017			25,465.00
5-Year Requirements		75,000.00	69,062.50	144,425.50

Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2009-A	09/01/2012	290,000	106,725.00	
Water Tank, Liftstation, and Water and Sewer Improvements	09/30/2012			396,725.00
	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
	03/01/2017		85,931.25	
	09/01/2017	355,000	85,931.25	
	09/30/2017			526,862.50
5-Year Requirements		1,595,000.00	878,412.50	2,473,412.50

# CITY OF PORTLAND, TX

## Utility System Revenue Debt

Revenue Bonds	Period Ending	Principal	Interest	Annual Debt Service
Series 2010	09/01/2012	185,000	33,975.00	
This issue defeased all of the Series 2000 and a portion of the Series 2002.	09/30/2012			218,975.00
	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
	03/01/2017		23,325.00	
	09/01/2017	215,000	23,325.00	
	09/30/2017			261,650.00
<b>5-Year Requirements</b>		<b>1,180,000.00</b>	<b>314,525.00</b>	<b>1,494,525.00</b>
<b>Revenue Bonds</b>	<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Annual Debt Service</b>
Series 2012	09/01/2012	6,000	2,336.35	
EDAP Loan	09/30/2012			8,336.35
	03/01/2013		2,298.05	
	09/01/2013	7,000	2,298.05	
	09/30/2013			11,596.10
	03/01/2014		2,295.25	
	09/01/2014	7,000	2,295.25	
	09/30/2014			11,590.50
	03/01/2015		2,281.95	
	09/01/2015	7,000	2,281.95	
	09/30/2015			11,563.90
	03/01/2016		2,256.40	
	09/01/2016	8,000	2,256.40	
	09/30/2016			12,512.80
	03/01/2017		2,221.20	
	09/01/2017	8,000	2,221.20	
	09/30/2017			12,442.40
<b>5-Year Requirements</b>		<b>43,000.00</b>	<b>25,042.05</b>	<b>68,042.05</b>
<b>Revenue Bonds</b>	<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Annual Debt Service</b>
Series 2012	09/01/2012		72,823.47	
Refunding Bonds	09/30/2012			72,823.47
	03/01/2013		123,662.50	
	09/01/2013	490,000	123,662.50	
	09/30/2013			737,325.00
	03/01/2014		118,762.50	
	09/01/2014	495,000	118,762.50	
	09/30/2014			732,525.00
	03/01/2015		113,812.50	
	09/01/2015	510,000	113,812.50	
	09/30/2015			737,625.00
	03/01/2016		107,437.50	
	09/01/2016	330,000	107,437.50	
	09/30/2016			544,875.00
	03/01/2017		103,312.50	
	09/01/2017	335,000	103,312.50	
	09/30/2017			541,625.00
<b>5-Year Requirements</b>		<b>2,160,000.00</b>	<b>1,206,798.47</b>	<b>3,366,798.47</b>

**BONDED DEBT SERVICE**

**Five Year Requirements**

**Sales Tax Revenue Debt**

<b>Tax Revenue Bonds</b>	<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Annual Debt Service</b>
Series 2003	08/15/2012	155,000	47,926.25	
Venue Project	09/30/2012			202,926.25
	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
	02/15/2017		32,405.00	
	08/15/2017	185,000	32,405.00	
	09/30/2017			249,810.00
<b>5-Year Requirements</b>		<b>1,010,000.00</b>	<b>438,041.25</b>	<b>1,448,041.25</b>

<b>Tax Revenue Bonds</b>	<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Annual Debt Service</b>
Series 2007	08/15/2012		44,318.75	
Community Center Complex	09/30/2012			44,318.75
	02/15/2013	125,000	44,318.75	
	08/15/2013		41,818.75	
	09/30/2013			211,137.50
	02/15/2014	135,000	41,818.75	
	08/15/2014		39,118.75	
	09/30/2014			215,937.50
	02/15/2015	140,000	39,118.75	
	08/15/2015		36,318.75	
	09/30/2015			215,437.50
	02/15/2016	140,000	36,318.75	
	08/15/2016		33,518.75	
	09/30/2016			209,837.50
	02/15/2017	150,000	33,518.75	
	08/15/2017		30,443.75	
	09/30/2017			213,962.50
<b>5-Year Requirements</b>		<b>690,000.00</b>	<b>420,631.25</b>	<b>1,110,631.25</b>



**CITY OF PORTLAND**  
*RESOLUTIONS & ORDINANCES*



# CITY OF PORTLAND

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**RESOLUTION NO. 644**

**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 7th day of February 2012.

**EXECUTED:**

BY: David Krebs  
David Krebs  
Mayor

**ATTEST:**

BY: Annette Hall  
Annette Hall  
City Secretary





**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 reviewed or ensure outsourcing is the most appropriate means of delivery*

**RESOLUTION NO. 654**

**A RESOLUTION ADOPTING A 5 YEAR CAPITAL PROGRAM (OCTOBER 1, 2012 THROUGH SEPTEMBER 30, 2017) 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, 2012 - September 30, 2017), 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 7<sup>th</sup> day August 2012.

**EXECUTED:**

**BY:** David R. Krebs  
David Krebs  
Mayor

**ATTEST:**  
Annette Hall  
Annette Hall  
City Secretary



# 5 YEAR CAPITAL PROGRAM

OCTOBER 1, 2012 - SEPTEMBER 30, 2017

Adopted by Resolution No. 654 at the August 7, 2012 regular City Council meeting in compliance with Section 5.07 of the City Charter

**CAPITAL PROGRAM**

**OCTOBER 1, 2012 - SEPTEMBER 30, 2017**

<b><u>FISCAL YEAR</u></b>	<b><u>COST</u></b>
1. 2012-2013	1,656,750
2. 2013-2014	4,150,000
3. 2014-2015	4,400,000
4. 2015-2016	100,000
5. 2016-2017	100,000
<b>TOTAL</b>	<b><u>\$10,406,750</u></b>

## CAPITAL PROGRAM

### FISCAL YEAR 2012-2013

— Amount Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
1. Complete "Street Maintenance and Improvement Program - Phase 8"	4,608,996	Certificates of Obligation (7 and 20 Year Term) and General Fund Reserve
2. Bid and Begin "Utility Line Replacement Program - Phase 1"	3,855,000	Revenue Bonds (20 Year Term)
3. Complete "Wastewater Treatment Plant Improvement Project"	3,036,980	Revenue Bonds (20 Year Term)
4. Complete "Doyle Addition/Nueces Bay Subdivision Sanitary Sewer Construction Project"	2,493,000	Economically Distressed Area Program Grant
5. Complete Installation of Remote Read Water Meter System	1,500,000	Revenue Bonds (10 Year Term)
6. Complete "Northshore Area Drainage Improvement Project"	700,000	General Fund Reserve
7. Design, Bid and Begin Fire Station No. 2 Expansion	569,250	Public Safety Proceeds (\$300,000) and General Fund Reserve (\$269,250)
8. Complete Consolidation of Memorial Parkway Travel Lanes Approaching and Intersecting Buddy Ganem Drive	303,000	General Fund Reserve
<i>TxDOT Administered Project</i>		
9. Bid and begin "ETJ Service Line Construction Project"	269,500	Economically Distressed Areas Program Grant
10. Complete SCADA Infrastructure and Communications	200,000	Water/Wastewater Enterprise Fund Reserve
11. Bid and Begin Indian Point Park Shoreline Preservation Project (Phase 1)	150,000	Restricted Use Fund Reserve (Hotel Occupancy Tax Revenue) - Local Match
<i>CBB&amp;E Administered Project</i>		

12.	Connect Violet Andrews Park, Sunset Lake Park and Indian Point Park with Elevated Hike/Bike Structure through Historic Railroad R-O-W	168,000	Restricted Use Fund Reserve (Hotel Occupancy Tax Revenue)
13.	Develop 5 Year Street, Parking Lot, Sidewalk and Trail Improvement Plan	100,000	General Fund Reserve
14.	Extend Southwest Outfall Ditch From Lang Road (Phase 1)	100,000	Drainage District Fund Reserve
<i>SPCDD Administered Project</i>			
15.	Lease-Purchase new First Response Fire Engine	100,000	General Fund Operating Budget
16.	Complete Comprehensive Plan, Unified Development Ordinance and Official Map Update	82,000	General Fund Reserve
17.	Complete Replacement of Official Logos on all Water Storage Tanks	75,000	Water/Wastewater Enterprise Fund Reserve
	<b>Total</b>	<b><u>\$1,656,750</u></b>	

**CAPITAL PROGRAM****FISCAL YEAR 2013-2014**— *Amount Financed in Previous Fiscal Year*

<b><u>DESCRIPTION</u></b>	<b><u>COST</u></b>	<b><u>METHOD OF FINANCE</u></b>
1. Complete "Utility Line Replacement Program - Phase 1"	3,855,000	Revenue Bonds (20 Year Term)
2. Finance and Design "Utility Line Replacement Program - Phase 2"	3,600,000	Revenue Bonds (20 Year Term)
3. Complete "Fire Station No. 2 Expansion Project"	569,250	Public Safety Proceeds (\$300,000) and General Fund Reserve (\$269,250)
4. Complete "ETJ Service Line Construction Project"	269,500	Economically Distressed Areas Program Grant
5. Expand SCADA Coverage to Wastewater Treatment Plant and Liftstations	200,000	Water/Wastewater Enterprise Fund Reserve
6. Complete "Indian Point Park Shoreline Preservation Project Phase 1"	150,000	Restricted Use Fund Reserve (Hotel Occupancy Tax Revenue) - Local Match
<i><b>CBB&amp;E Administered Project</b></i>		
7. Bid and Begin Indian Point Park Shoreline Preservation Project (Phase 2)	150,000	Restricted Use Fund Reserve (Hotel Occupancy Tax Revenue) - Local Match
<i><b>CBB&amp;E Administered Project</b></i>		
8. Lease-Purchase new First Response Fire Engine	100,000	General Fund Operating Budget
9. Develop Comprehensive Plan for Public Works Center	100,000	General Fund Reserve (\$50,000) and Water/Wastewater Enterprise Fund reserve (\$50,000)
<b>Total</b>	<b><u>\$4,150,000</u></b>	

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

<b><u>DESCRIPTION</u></b>	<b><u>COST</u></b>	<b><u>METHOD OF FINANCE</u></b>
1. Finance and Design "Community Center Complex Improvement Project"	4,300,000	Certificates of Obligation (20 Year Term), General Fund Reserve, 4b Sales Tax Fund Reserve and Restricted Use Fund Reserve
2. Bid and Begin "Utility Line Replacement Program - Phase 2"	3,600,000	Revenue Bonds (20 Year Term)
3. Complete "Indian Point Park Shoreline Preservation Project Phase 2"	150,000	Restricted Use Fund Reserve (Hotel Occupancy Tax Revenue) - Local Match
<b><i>CBB&amp;E Administered Project</i></b>		
4. Lease-Purchase new First Response Fire Engine	100,000	General Fund Operating Budget
<b>Total</b>	<b><u>\$4,400,000</u></b>	

**CAPITAL PROGRAM****FISCAL YEAR 2015-2016***— Amount Financed in Previous Fiscal Year*

<b><u>DESCRIPTION</u></b>	<b><u>COST</u></b>	<b><u>METHOD OF FINANCE</u></b>
1. Bid and Begin "Community Center Complex Improvement Project"	4,300,000	Certificates of Obligation (20 Year Term), General Fund Reserve, 4b Sales Tax Fund Reserve and Restricted Use Fund Reserve
2. Complete "Utility Line Replacement Program - Phase 2"	3,600,000	Revenue Bonds (20 Year Term)
3. Lease-Purchase new First Response Fire Engine	100,000	General Fund Operating Budget
<b>Total</b>	<b>\$ <u>100,000</u></b>	

## CAPITAL PROGRAM

### FISCAL YEAR 2016-2017

\_\_\_ *Amount Financed in Previous Fiscal Year*

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
1. Complete "Community Center Complex Improvement Project"	4,300,000	Certificates of Obligation (20 Year Term), General Fund Reserve, 4b Sales Tax Fund Reserve and Restricted Use Fund Reserve
2. Lease-Purchase new First Response Fire Engine	100,000	General Fund Operating Budget
<b>Total</b>	<b><u>\$100,000</u></b>	

ORDINANCE NO. 2056

AN ORDINANCE AMENDING AND ADJUSTING ORDINANCE NO. 2040 PASSED ON THE 12th OF SEPTEMBER 2011, AMENDING THE FUND LEVEL BUDGET FOR THE CITY OF PORTLAND FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012, 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 2012, the City Manager has indicated to the City Council that there are amendments and adjustments necessary to the present Budget adopted by Ordinance 2040 passed on the 12th day of September 2011, and

WHEREAS, a previous amendment to the present Budget was made by Ordinance 2053, passed on June 5, 2012, and

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

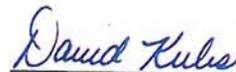
**SECTION 1:** That the attached amendments and adjustments shall be made to the Budget for the fiscal year of the City of Portland ending the 30th day of September, 2012

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

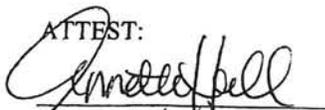
**SECTION 3:** That this Ordinance shall be in full force and effect from and after the date of its adoption, approval, and required publication of its caption.

Duly approved by the City Council of the City of Portland, Texas on the first reading, August 28, 2012.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, September 4, 2012.

  
David R. Krebs, Mayor

ATTEST:

  
Annette Hall,  
City Secretary



ORDINANCE NO. 2057

**AN ORDINANCE ADOPTING A FUND LEVEL BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2012, AND ENDING SEPTEMBER 30, 2013, 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 2012-13 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 2012– 2013 fiscal year is hereby adopted.

**SECTION 2:** That the sum of \$10,792,399 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 \$1,067,976 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 \$6,103,949 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 \$1,371,995 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 \$696,267 is hereby appropriated out of the 4B Economic Development Tax Fund, for the Community Center operating expenditures and to pay \$328,084 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 \$907,580 is hereby appropriated out of the Venue Sales Tax Fund for expenditures related to the operations of the aquatic center, payment of \$250,428

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

**SECTION 7:** That the sum of \$565,369 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 \$207,663 is hereby appropriated out of the Drainage Enterprise Fund for expenditures to improve drainage throughout the City and pay \$198,963 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.

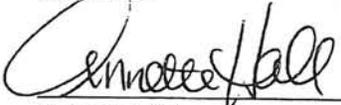
**SECTION 11:** This Ordinance shall take effect on October 1, 2012.

Duly approved by the City Council of the City of Portland, Texas on the first reading, August 28, 2012.

Duly approved by the City Council of the City of Portland, Texas on the second reading, September 4, 2012.

  
David R. Krebs

ATTEST:

  
Annette Hall,  
City Secretary



## ORDINANCE NO. 2058

AN ORDINANCE LEVYING TAXES FOR THE CITY OF PORTLAND, TEXAS FOR THE YEAR 2012, 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 2012 to provide for the expenditures of said City for the fiscal year ending September 30, 2013, 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, 0.450629 dollars (45.0629 cents) on each \$100.00 valuation of all taxable property within said City.
- (b) For the revenue to pay General Obligation indebtedness and related fees, 0.131216 dollars (13.1216 cents) on each \$100.00 valuation of all taxable property within said City.

**SECTION 2:** The taxes assessed and levied hereby will increase tax revenues for maintenance and operations over last year's tax rate. The tax rate will effectively be raised by 1.75 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$10.

**SECTION 3:** The taxes assessed and levied hereby are due and payable on October 1, 2012, and shall be payable not later than January 31, 2013. The penalties and interest provided for herein shall accrue after January 31, 2013 on all taxes remaining unpaid after that date. No penalty or interest shall be due on taxes paid prior to that date.

**SECTION 4:** 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, 2013. 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 5** 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, 2013. The effective date of the collection fee for all delinquent real property accounts will be July 1, 2013.

**SECTION 6:** 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 7:** 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 8:** That the tax roll as presented to the City Council together with any supplements thereto is hereby accepted.

**SECTION 9:** 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 10:** 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, August 28, 2012.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, September 4, 2012.

  
David R. Krebs, Mayor

ATTEST:



Annette Hall,  
City Secretary





# CITY OF PORTLAND

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**CITY OF PORTLAND**  
***PERSONNEL SUMMARY***



# CITY OF PORTLAND

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**CITY OF PORTLAND  
FY 2010-2013  
PERSONNEL SUMMARY**

**Full-Time Equivalent Employees**

	<b><u>FY 09-10</u></b>	<b><u>FY 10-11</u></b>	<b><u>FY 11-12</u></b>	<b><u>FY 12-13</u></b>
<b>GENERAL FUND</b>				
<b><u>Administration</u></b>				
City Manager	1	1	1	1
Assistant City Manager				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	1	1
Admin. Assistant	0	0	0	0
Video Technicians	0.75	0.05	0.05	0.05
<b>Total FTE'S</b>	<b>12.25</b>	<b>11.55</b>	<b>12.55</b>	<b>13.55</b>
<b><u>Finance</u></b>				
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
<b>Total FTE'S</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>Information Technology</u></b>				
Sergeant/MIS Technician	1	1	1	1
IT Technician	1	1	2	2
<b>Total FTE'S</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>Police</u></b>				
Assistant City Manager/Public Safety Director	1	1	1	0
Police Chief	0	0	1	1
Lieutenant	2	2	2	2
Patrol Sergeant	2	2	2	2
Patrol Corporal	3	3	3	4
Detective Sergeant	1	1	1	1
Detective Corporal	1	1	1	2
Patrol Officer	13	13	15	13
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 (10)	0		0.25	2.6
Data Entry Clerk	0.25	0.25	0.25	0.25
<b>Total FTE'S</b>	<b>32.25</b>	<b>32.25</b>	<b>35.5</b>	<b>36.85</b>
<b><u>Fire</u></b>				
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 Engineers				3
Fire Fighters	9	9	9	6
P/T firefighters	0.36	0.36	0.36	0.36
<b>Total FTE'S</b>	<b>15.36</b>	<b>15.36</b>	<b>15.36</b>	<b>15.36</b>
<b><u>Animal Control</u></b>				
Animal Control Officer	1	1	2	2
<b>Total FTE'S</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>
<b><u>Municipal Court</u></b>				
Judge	1	1	1	1
Court Administrator	1	1	1	1
Court Clerk	1	1	1	1
<b>Total FTE'S</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**CITY OF PORTLAND  
FY 2010-2013  
PERSONNEL SUMMARY**

<u>Full-Time Equivalent Employees</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>GENERAL FUND</b>				
<u>General Services</u>				
City Engineer/PW Director (50%)	0.0	0.0	0.5	0.5
Administrative Secretary (50%)	0.5	0.5	0.5	0.5
Utilities Superintendent (10%)	0.1	0.1	0.1	0.1
<b>Total FTE'S</b>	<b>0.6</b>	<b>0.6</b>	<b>1.1</b>	<b>1.1</b>
<u>Street Maintenance</u>				
Street Maintenance Supervisor	0.5	1	1	1
Maintenance Worker	4	4	4	4
Summer Laborer	0.96	0.96	0.96	0.96
<b>Total FTE'S</b>	<b>5.46</b>	<b>5.96</b>	<b>5.96</b>	<b>5.96</b>
<u>Vehicle Maintenance</u>				
Vehicle Maintenance Technician	1	1	1	1
<b>Total FTE'S</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<u>Building</u>				
Chief Building Official	1	1	0	0
Administrative Secretary	1	1	1	1
City Engineer/PW Director 70%	0.7	0.7	0	0
Projects Inspector	1	1	1	1
Building Inspector	1	1	1	1
<b>Total FTE'S</b>	<b>4.7</b>	<b>4.7</b>	<b>3</b>	<b>3</b>
<u>Park Maintenance</u>				
Supervisor	1	1	1	1
Laborer/Maint. Worker	5.5	6	6	6
Summer Laborer	0.50	0.50	0.50	0.50
<b>Total FTE'S</b>	<b>7.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
<u>Community Center</u>				
Parks & Rec. Director	1	1	1	1
Recreation Superintendent	1	1	0	0
Building Maintenance Supervisor	1	1	1	1
Counter Attendants	3.50	2.43	3.15	3.15
P T Custodians	1.4	1.4	1.4	1.4
Attendant/Gym Monitors	0.33	1.07	1.07	1.07
Reservations Manager	1.00	1.00	1.00	1.00
<b>Total FTE'S</b>	<b>9.23</b>	<b>8.90</b>	<b>8.62</b>	<b>8.62</b>
<u>Kids Klub/Kids Kamp</u>				
Supervisor	0.75	0.00	0.00	0.00
Youth Programs Coordinator	1	1	1	1
Site Supervisors	2.23	2.67	2.67	2.67
Leaders	3.54	3.87	3.88	3.88
<b>Total FTE'S</b>	<b>7.52</b>	<b>7.54</b>	<b>7.55</b>	<b>7.55</b>

CITY OF PORTLAND  
FY 2010-2013  
PERSONNEL SUMMARY

<u>Full-Time Equivalent Employees</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>GENERAL FUND</b>				
<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
<b>Total FTE'S</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>
<u>Library</u>				
Library Director	1	1	1	1
Librarians	3	3	3	3
Part-time Library Clerks	2	2	2.06	2.06
<b>Total FTE'S</b>	<b>6</b>	<b>6</b>	<b>6.06</b>	<b>6.06</b>
<b>GENERAL FUND TOTALS</b>	<b>110.62</b>	<b>110.61</b>	<b>117.45</b>	<b>119.80</b>

CITY OF PORTLAND  
FY 2010-2013  
PERSONNEL SUMMARY

<u>Full-Time Equivalent Employees</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>RESTRICTED USE FUND</b>				
<b>(Hotel/Motel &amp; Municipal Court)</b>				
Parks Maintenance Worker	0.00	0.00	1.00	1.00
Bailiff	0.05	0.05	0.05	0.05
<b>Total FTE'S</b>	<b>0.05</b>	<b>0.05</b>	<b>1.05</b>	<b>1.05</b>
<b>RESTRICTED USE TOTAL</b>	<b>0.05</b>	<b>0.05</b>	<b>1.05</b>	<b>1.05</b>
<u>Full-Time Equivalent Employees</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>VENUE SALES TAX FUND</b>				
<u>Aquatic Center</u>				
Aquatics Supervisor	1.00	1.00	1.00	1.00
Pool Manager	0.75	0.56	0.75	0.75
Lifeguards	5.87	5.87	5.87	5.87
Lessons Instructor	0.00	0.00	0.00	0.00
<b>Total FTE'S</b>	<b>7.62</b>	<b>7.43</b>	<b>7.62</b>	<b>7.62</b>
<b>VENUE SALES TAX TOTALS</b>	<b>7.62</b>	<b>7.43</b>	<b>7.62</b>	<b>7.62</b>
<u>Full-Time Equivalent Employees</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>WATER/WASTEWATER FUND</b>				
<u>Administration</u>				
City Engineer/PW Director (30%/50%)	0.3	0.3	0.5	0.5
Utilities Superintendent (90%)	0.9	0.9	0.9	0.9
Administrative Secretary (50%)	0.5	0.5	0.5	0.5
<b>Total FTE'S</b>	<b>1.7</b>	<b>1.7</b>	<b>1.9</b>	<b>1.9</b>
<u>Utility Billing</u>				
Utility Billing Director	1	1	1	0
Utility Billing Supervisor				1
Billing Clerks	2	2	2	2
Receptionist	0.06	0.06	0.06	0.06
<b>Total FTE'S</b>	<b>3.06</b>	<b>3.06</b>	<b>3.06</b>	<b>3.06</b>
<u>Water Distribution</u>				
Dist/Coll Maintenance Supervisor	1	1	1	1
Dist/Coll Maintenance Crewleader	1	1	1	1
Meter Reader	3	3	3	3
<b>Total FTE'S</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<u>Wastewater Collection</u>				
Dist/Coll Maintenance Crewleader	1	1	1	1
Maintenance Worker	3	3	3	3
<b>Total FTE'S</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<u>Wastewater Treatment</u>				
Chief Plant Operator	1	1	1	1
Plant Operator	1	1	1	0
Plant Maintenance Tech.	1	1	1	0
Plant Maintenance Crewleader				1
Maintenance Worker	1	1	1	2
<b>Total FTE'S</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>WATER/WASTEWATER TOTALS</b>	<b>17.76</b>	<b>17.76</b>	<b>17.96</b>	<b>17.96</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>136.00</b>	<b>135.80</b>	<b>144.08</b>	<b>146.43</b>



DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
<b>GENERAL FUND:</b>			
<b>02 ADMINISTRATION</b>			
	City Manager	65.27	143,154
	Assistant City Manager	52.00	116,288
	Assistant to the City Manager	27.56	66,869
	City Secretary	24.81	54,649
	Building Maintenance Supervisor	12.96	27,249
	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		451,472
<b>06 FINANCE</b>			
	Finance Director	41.77	90,302
	Accounting Assistant	17.48	38,494
	Senior Accountant	27.56	59,069
	Human Resource Generalist	19.66	44,685
	DEPT. TOTAL		232,550
<b>07 INFORMATION TECHNOLOGY</b>			
	Sergeant /MIS Technician	26.08	57,934
	IT Technician	21.47	44,770
	IT Technician	21.47	46,922
	DEPT. TOTAL		149,626

**CITY OF PORTLAND, TX**

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
<b>10 POLICE</b>			
	Chief of Police	43.27	90,000
	Division Coordinator	18.32	45,179
	Police Records Clerk	15.29	33,027
	Records & Communication Supervisor	22.18	49,302
	Communications Officer	17.21	38,446
	Communications Officer	17.21	38,477
	Communications Officer	17.21	38,133
	Communications Officer	17.21	38,605
	Communications Officer	17.21	36,013
	Communications Officer	17.21	35,977
	Lieutenant CID	29.17	67,465
	Lieutenant	29.17	68,684
	Sergeant CID	26.08	61,242
	Patrol Sergeant	26.08	59,046
	Patrol Sergeant	26.08	60,198
	Police Corporal CID	22.88	50,406
	Patrol Corporal	22.88	50,510
	Police Corporal	22.88	50,798
	Police Corporal	22.88	50,326
	Police Corporal	22.88	53,052
	Patrol Officer CID	20.90	45,904
	Patrol Officer	20.90	45,308
	Patrol Officer	20.90	44,000
	Patrol Officer	20.90	47,600
	Patrol Officer	20.90	45,672
	Patrol Officer	20.90	45,056
	Patrol Officer	20.90	45,616
	Patrol Officer	20.90	47,360
	Patrol Officer	20.90	45,420
	Patrol Officer	20.90	47,068
	Patrol Officer	20.90	45,480
	Patrol Officer	20.38	43,362
	Patrol Officer	20.38	42,435
	Patrol Officer	20.38	42,435
	Crossing Guards (Former I.S.D. Program - 10 Part-time)	10.60	57,240
	Data entry clerk	10.00	5,000
	<b>DEPT. TOTAL</b>		<b>1,619,842</b>
<b>14 FIRE</b>			
	Fire Chief	34.40	78,692
	Asst. Chief/Fire Marshal	29.17	66,534
	Fire Captain	26.08	59,502
	Fire Captain	26.08	58,922
	Fire Captain	26.08	56,878
	Fire Engineer	22.88	51,330
	Fire Engineer	22.88	49,294
	Fire Engineer	22.88	53,034
	Fire Fighter	20.25	42,176
	Fire Fighter	20.90	45,316
	Fire Fighter	20.90	44,844
	Fire Fighter	20.90	43,632
	Fire Fighter	20.90	43,692
	Fire Fighter	20.90	43,916
	Code Enforcement Officer (New Position Starts 4/1/13)	19.81	20,602
	Adm. Secretary	15.72	34,150
	Fire Fighter - Part time	12.50	9,375
	<b>DEPT. TOTAL</b>		<b>801,889</b>

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
<b>15 ANIMAL CONTROL</b>			
	Animal Control Officer	17.39	38,263
	Animal Control Officer	14.16	29,498
	Part-time	8.00	0
	DEPT. TOTAL		67,761
<b>19 MUNICIPAL COURT</b>			
	Judge		21,080
	Court Administrator	18.32	40,586
	Court Clerk	14.48	31,218
	DEPT. TOTAL		92,884
<b>20 GENERAL SERVICES</b>			
	Assistant Public Works Director (10%)	33.65	7,575
	City Engineer/PW Director (50%)	40.71	45,302
	Administrative Secretary	15.72	17,245
	DEPT. TOTAL		70,122
<b>21 STREET MAINTENANCE</b>			
	Street Maint/Supervisor	18.32	41,842
	Maintenance Worker	15.36	37,720
	Maintenance Worker	15.22	36,632
	Maintenance Worker	12.42	26,026
	Maintenance Worker	14.01	31,741
	Summer Laborer	7.25	14,500
	DEPT. TOTAL		188,461
<b>23 VEHICLE MAINTENANCE</b>			
	Veh Maintenance Technician	18.60	40,504
	DEPT. TOTAL		40,504
<b>26 DEVELOPMENT SERVICES</b>			
	Administrative Secretary	15.72	33,466
	Project Inspector	26.14	61,475
	Building Inspector	19.18	40,446
	DEPT. TOTAL		135,387

**CITY OF PORTLAND, TX**

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
<b>GENERAL FUND:</b>			
<b>50 PARK MAINTENANCE</b>			
	Maintenance Worker	16.97	39,908
	Maintenance Worker	11.39	23,739
	Maintenance Worker	15.67	35,954
	Maintenance Worker	12.30	26,184
	Supervisor	20.15	42,396
	Maintenance Worker	11.39	23,739
	Maintenance Worker	11.39	23,739
	Maintenance Worker (New Position Starts 1/1/13)	11.39	17,768
	Summer Laborer	8.00	8,400
	DEPT. TOTAL		241,827
<b>51 COMMUNITY CENTER</b>			
	Parks & Recreation Director	34.40	77,968
	Reservations Manager	15.14	31,659
	Building Maint. Supervisor	12.73	27,102
	Seasonal Assistant	10.00	7,000
	Counter Attendants	8.36	36,299
	PT Custodian	8.00	23,296
	Counter Attendant & Gym Mon	8.00	17,680
	DEPT. TOTAL		221,004
<b>53 KIDZ KLUB/KIDZ KAMP</b>			
	Youth Programs Coordinator	20.15	42,372
	Site Supervisor	9.00	49,968
	Leaders	8.50	68,476
	DEPT. TOTAL		160,816
<b>55 SENIOR CENTER</b>			
	Senior Program's Coordinator	12.54	19,562
	Program Assistant	8.00	8,320
	DEPT. TOTAL		27,882
<b>60 LIBRARY</b>			
	Library Director	31.14	67,147
	Librarian	16.64	36,935
	Librarian	13.99	29,891
	Librarian	14.81	32,533
	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		201,588
<b>TOTAL GENERAL FUND</b>			<b>4,703,616</b>

**CITY OF PORTLAND, TX**

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
<b>WATER/WASTEWATER FUND:</b>			
<b>02 ADMINISTRATION</b>			
	Assistant Public Works Director (90%)	33.65	68,177
	City Engineer/PW Director (50%)	40.71	45,302
	Administrative Secretary (50%)	15.72	17,245
	DEPT. TOTAL		130,724
<b>05 UTILITY BILLING</b>			
	Utility Billing Director	24.20	56,976
	Clerk	15.97	36,493
	Clerk	15.67	34,206
	Parttime Clerk	8.00	960
	DEPT. TOTAL		128,635
<b>30 WATER DISTRIBUTION</b>			
	Distribution/Collection Supervisor	22.48	55,630
	Distribution/Collection Crewleader	16.88	38,458
	Meter Reader	12.42	26,074
	Meter Reader (Position Ends 12-31-12)	12.42	6,458
	Meter Reader (Position Ends 12-31-12)	12.42	6,458
	DEPT. TOTAL		133,078
<b>32 WASTEWATER COLLECTION</b>			
	Distribution/Collection Maintenance Worker	12.06	25,085
	Distribution/Collection Maintenance Worker	12.42	27,694
	Distribution/Collection Crewleader	16.88	42,634
	Distribution/Collection Maintenance Worker	12.06	25,085
	DEPT. TOTAL		120,498
<b>34 WASTEWATER TREATMENT</b>			
	Chief Plant Operator	24.61	60,641
	Plant Operator	12.97	30,842
	Plant Maintenance Technician	16.88	36,914
	Plant Maintenance Worker	14.59	35,011
	DEPT. TOTAL		163,408
<b>WATER/WASTEWATER FUND TOTAL</b>			676,343

**CITY OF PORTLAND, TX**

DEPARTMENT	POSITION TITLE	HOURLY RATE	ANNUAL SALARY
<b><u>RESTRICTED USE FUND (Hotel/Motel, Municipal Court)</u></b>			
20-02	Maintenance Worker	11.39	23,911
	Bailiff	20.00	2,000
	DEPT. TOTAL		<u>25,911</u>
<b>RESTRICTED USE FUND</b>			<u>25,911</u>
<b><u>VENUE SALES TAX FUND</u></b>			
<b>52 Aquatics Center</b>			
	Aquatics Specialist	20.15	44,132
	Pool Manager	10.00	15,500
	Life Guards	9.00	109,890
	Lessons Inst	9.25	0
	Water Aerobics Lessons Instructor	7.50	0
<b>VENUE SALES TAX FUND TOTAL</b>			<u>169,522</u>
<b>GRAND TOTAL</b>			<u>5,575,392</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
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%
2012	882,736,329	100,127,447	670,173,848	0.6141	4,682,217	4,665,040	99.63%	101.68%

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, 2012  
(Unaudited)

### Tax Rates (1)

Fiscal Year	City	School	County	Navigation District	Drainage District	Total	City's Percent of Total
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%
2012	0.6141	1.3700	0.5093	None	0.0718	2.56520	24%

### Tax Levies (1)

Fiscal Year	City	School	County	Navigation District	Drainage District	Total
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	3,054,063	43,919,194
2012	4,682,217	14,318,121	19,878,381	None	2,895,367	41,774,086

(1) Per \$100 Assessed Valuation

**CITY OF PORTLAND, TX**

CITY OF PORTLAND, TEXAS  
 PRINCIPAL PROPERTY TAXPAYERS  
 YEAR-ENDED SEPTEMBER 30, 2012

Tax Payer	Type of Business	2012	
		Taxable Assessed Valuation	Percentage of Total Assessed Value <sup>a</sup>
Galileo Apollo II TX LP	Apartments	8,238,523	1.229%
Wal-Mart Real Estate Business	Shopping Center	7,699,255	1.149%
Portland Townhomes LP	Apartments	\$6,668,818	0.995%
Northshore Pavilions	Apartments	6,573,516	0.981%
Wal-Mart Stores Texas LP	Grocery	5,778,837	0.862%
Northshore Landing LTD	Apartments	4,367,575	0.652%
Esplanade At Northshore LLC	Apartments	3,967,883	0.592%
Safeguard Investments LTD	Real Estate	3,671,635	0.548%
Indela Partners III LP-Kmart	Shopping Center	3,593,857	0.536%
Al Willeford Chevrolet	Auto Sales	3,266,590	0.487%
		<b>\$ 53,826,489</b>	<b>8.032%</b>

**Data Source:** Chief Appraiser, San Patricio County Appraisal District

# CITY OF PORTLAND, TX

CITY OF PORTLAND, TEXAS  
 SALES TAX HISTORY OF COLLECTING ENTITIES BY INDUSTRY  
 AS OF SEPTEMBER 30, 2012  
 Last Ten Fiscal Years  
 (Unaudited)

Year	Construction	Retail	Services	Transportation/ Communications	Wholesale	Financial Inst. & Real Estate	Manufacturing	Public Administration	Other	All Industries
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
2011	33	195	163	15	11	14	26	3	16	476

Source: Texas Comptroller of Public Accounts

CITY OF PORTLAND, TEXAS DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS (Unaudited)			
<b>Fiscal Year</b>	<b>Estimated Population</b>	<b>Average School Enrollment</b>	<b>San Patricio County Unemployment Rate</b>
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%
2012	15,099	4,429	6.50%

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	
***					
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
2012	\$ 14,325,166	76	\$ 763,935	2	\$ 15,089,101

Source: City of Portland Buiding Department

**CITY OF PORTLAND, TEXAS  
STATISTICAL DATA  
SEPTEMBER 30, 2012  
(Unaudited)**

Ⓢ Date of Incorporation:	May 28, 1949
Ⓢ Date of City Charter Adoption:	August 8, 1967
Ⓢ Form of Government:	Council – Manager
Ⓢ Population:	15,099
Ⓢ Average Household Income:	\$62,810
Ⓢ Median Home Value:	\$133,826
Ⓢ Average Temperature:	81 °
Ⓢ Average Rainfall:	30.13”
Ⓢ Area:	10 Square Miles
Ⓢ Miles of Paved Streets:	98
Ⓢ Number of Full-Time Employees:	110
Ⓢ 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	5,500
Number of Sewer Customers	5,109
Number of Fire Hydrants	650

**Education**

Number of Schools	7
Number of Students	4,429



# 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 1<sup>st</sup> 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 Principles  
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

