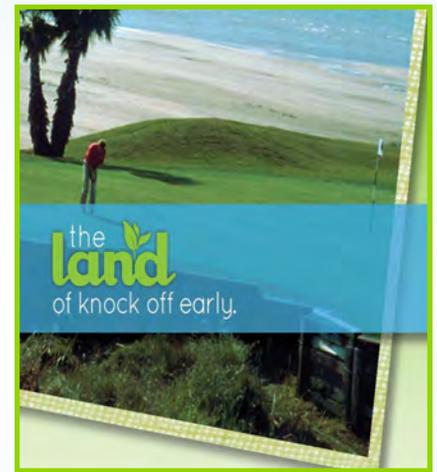
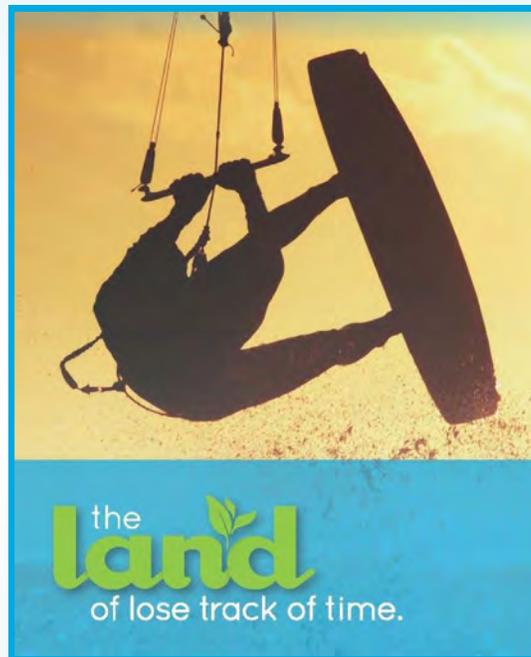


ADOPTED BUDGET FISCAL YEAR 2013-2014





CITY OF PORTLAND, TEXAS

ANNUAL OPERATING BUDGET

FOR FISCAL YEAR 2013-2014

This year's budget will raise more total property taxes than last year's budget by \$315,653, or 3.62%, and of that amount \$160,197 is tax revenue to be raised from new property added to the tax roll this year.

<u><i>City Council Record</i></u> <u><i>Vote</i></u>	<u>Adoption of Budget</u>	<u>Ratification of Property Tax Increase</u>	<u>Setting of Property Tax Rate</u>
Mayor David Krebs	FOR	FOR	FOR
Mayor Pro Tem Cathy Skurow	FOR	FOR	FOR
Ron Jorgensen	FOR	FOR	FOR
Gary Moore Sr.	FOR	FOR	FOR
John Vilo	ABSENT	ABSENT	ABSENT
John Green	FOR	FOR	FOR
David E. Lewis	FOR	FOR	FOR

Tax Rate	Proposed FY 2013-2014	Adopted FY 2012-2013
Adopted Tax Rate	0.572756	0.581845
Effective Tax Rate	0.552756	0.571845
Effective M&O Tax Rate	0.428197	0.462499
Rollback Tax Rate	0.594622	0.630714
Debt Rate	0.13217	0.131216

The total amount of outstanding municipal debt obligations secured by property taxes is \$14,129,875.



City Officials FY 2013—2014

Elected Officials

David Krebs	Mayor
Cathy Skurow	Mayor, Pro-Tem
Ron Jorgensen	Council Member
Gary Moore Sr.	Council Member
John Vilo	Council Member
John Green	Council Member
David Lewis	Council Member

Administrative Officials

Randy Wright	City Manager
Annette Hall	City Secretary
Michel Weaver	Assistant to the City Manager
Sandra Clarkson	Finance Director

Public Safety

Gary Giles	Police Chief
Tim Vanlandingham	Fire Chief

Recreation and Leisure Services

Kristin Connor	Parks & Recreation Director
RoseAleta Laurell	Library Director

Public Works

Brian DeLatte	Director of Public Works & Development
Kyle Schreckenbach	Assistant Public Works Director
Lucia Rodriguez	Utility Billing Supervisor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Portland
Texas**

For the Fiscal Year Beginning

October 1, 2012

Tim Fiestina

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Portland, Texas for the Annual Budget beginning October 1, 2012. 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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CITY OF PORTLAND

BUDGET GUIDE



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A GUIDE TO USING THE FY 2013-2014 BUDGET DOCUMENT

The City of Portland presents the FY 2013-2014 Budget. The budget process involves many months of preparation with the guidance of City Council, the leadership of the City Manager, and the invaluable effort of all the departments and staff.

The finance and budget staff compiled this book with the lay reader in mind. The complexity of the budget document is often confusing to readers; this section offers a guide to make it easier to navigate.

Organization of This Book

Budget Overview (Pages 1-56)

- City Manager's Budget Message
- History of Portland and Portland Today
- City Organization Chart
- Strategic Mission and Operating Plan
- Financial and Budgetary Policies
- Fund Structure and Accounting Methodology
- Budget Highlights
- Budget Organization and Process
- FY 2013-2014 Budget Calendar
- Revenue/Expenditure Assumptions and Overview

Combined Funds (Pages 57-68)

- Combined Fund Summary Analyses
- FY 2013-2014 Combined Revenues/Expenditures, Major Fund Balances at Year-End
- FY 2013-2014 Fund Balance and Fund Equity Changes
- Combined Revenues/Expenditures Graphical Information

General Fund (Pages 69-126)

- Revenue/Expenditure Analyses and Assumptions
- Detailed Department Information
- Service Initiatives for FY 2013-2014
- Accomplishments for FY 2012-2013
- Performance Indicators

Enterprise Funds (Pages 127-151)

Water/Wastewater Fund and Drainage Fund.

- Revenue/Expenditure Analyses and Assumptions
- Detailed Department Information
- Service Initiatives for FY 2013-2014
- Accomplishments for FY 2012-2013
- Performance Indicators



Special Revenue Funds (Pages 152-161)

Venue Sales Tax Fund, 4b Economic Development Sales Tax Fund, and Restricted Use Fund

- Revenue/Expenditure Analyses and Assumptions
- Detailed Department Information
- Service Initiatives for FY 2013-2014
- Accomplishments for FY 2012-2013
- Performance Indicators

Capital Budget (Pages 162-180)

- City of Portland 5-Year Capital Improvement Program
- Impact on Operating Budget Analysis
- A City of Portland Capital Projects Map
- Capital Purchases/Projects Funded by the Operating Budget

Debt Service Fund (Pages 181-187)

- Revenue/Expenditure graphics
- Debt Policy and Analysis
- Debt Service Requirements and Total Debt Outstanding

Resolution and Ordinances (Pages 188-222)

- Strategic Operating Plan and
- 5-Year Capital Improvement Program Resolutions
- Budget Amendment and Adoption Ordinances as well as
- Ad Valorem related Ordinances

Personnel (Pages 223-232)

- Personnel Summary Count
- Personnel Salary Information

Supplemental Information (Pages 233-245)

- Statistical Section
- Glossary
- Acronyms

We hope you find the City of Portland's FY 2013-2014 Budget Document a meaningful and useful financial and planning guide.



CITY OF PORTLAND BUDGET OVERVIEW



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BUDGET MESSAGE

August 8, 2013

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

Honorable Mayor and Council,

In compliance with the City Charter and State Law, I present the 2013-2014 fiscal year budget for your review. I believe it to be a sound financial plan that meets or exceeds the needs of our community and your demands as its governing body.

As this is my first budget, I want to thank our Finance Department, senior staff, and department heads for their assistance in completing this important task. Of note, Michel Weaver, Assistant to the City Manager, assisted by Lorenzo Lara, Senior Accountant, worked especially hard seeing that the job was completed. This document is a plan for our future and a product of a capable and qualified management team committed to serving you and our community.

By all accounts, Portland is poised for growth. Several area industrial facilities are planned, or are in development. Among those, the TPCO America plant is under construction with increases in employees planned this coming year; Voestalpine's DRI facility is being planned and permitted; and Cheniere Energy is awaiting final permits that will allow it to move forward on an LNG facility. Other new businesses are possible along with an unknown number of ancillary companies that typically spring up in direct support of industry. Although none of the major facilities are sited within Portland, we will likely benefit from the bulk of population growth as well as a corresponding increase in commercial and retail business.

Growth creates a positive inflow of resources to the community, but it also generates additional costs. To continue providing the services our citizens are accustomed to and meet the challenges that come with growth and development, we have to make responsible and appropriate investments. This year's budget and corresponding Capital Improvement Plan address our current organization and infrastructure needs, but also include the investments necessary to meet the coming growth and expansion.



ASSUMPTIONS

Budget preparation requires a number of assumptions. The effectiveness of the budget depends on most of those assumptions being validated. As with all budgets, mid-year or quarterly adjustments may be needed to accommodate unexpected variables. This is a normal and responsible process in budgeting that will keep Portland on its historically sound financial footing.

- Single-family home construction will increase as more lots become available and the demand for housing increases.
- One or more hotel projects will likely begin in 2014 ultimately increasing local extended-stay capacity much needed by the industrial projects under development.
- Our ad valorem taxable value will remain steady or increase slightly. Revenues from sales tax will rise slowly with a moderate uptick in early 2014 when the new Academy Sports and Outdoors store opens.
- The growth of general retail, commercial and restaurant businesses in the growth corridor will slowly increase.
- While Portland's population grew 1.15% in each of the past two years, we will likely see growth in the coming year at a 1.2 to 1.9% rate, the result of new, single-family home construction fueled by area jobs.
- Water usage and, therefore, water revenues, will remain depressed because of the water shortage and use restrictions.

FY 2013-2014 BUDGET HIGHLIGHTS

GENERAL FUND

Total Revenues	\$ 10,586,553	Existing Fulltime Positions	91.1
Total Expenditures	<u>10,583,404</u>	Proposed Fulltime Positions	94.1
Balance	<u>\$ 3,149</u>		

The General Fund is the primary governmental accounting fund and supports the majority of city operations including police, fire, streets, municipal court, information technology, and library. This year's General Fund budget increases total expenditures by \$62,844 or 0.60% more than last year.



Staffing Changes

Portland continues to operate with a significantly smaller staff than most cities our size. We have about 7 employees per 1,000 citizens, less than many other cities our size and significantly less than our nearest neighbor, Corpus Christi, with 11 employees per 1,000 citizens. Having a smaller staff means less up-front cost, but it can also have an unfavorable effect on the organization by making it hard to maintain effectiveness through personnel illnesses and vacancies, and by generally limiting our ability to take on new tasks or even meet the existing daily service demands of our citizens. This budget includes three new employees and eliminates one position. This increase is a responsible and measured increase in our workforce that, when combined with similar changes in future years, will help us keep pace with the anticipated growth of the community.

- Employment of two new positions on 10/1/2013 originally planned for the FY 2012-2013 budget but postponed until FY 2013-2014:
 - ◇ One Code Enforcement Officer, a position essential to maintaining Portland's position as a safe, clean community (\$50,796 in salary, benefits and associated costs).
 - ◇ One Parks Maintenance Worker to improve the appearance of the Community Center complex (\$37,769 in salary, benefits and associated costs).
- Employment on 10/1/2013 of two (2) additional Police Officers necessary to address a steady increases in police call volumes and investigative case loads. This staffing increase will result in one additional uniformed patrol officer and one additional police detective. (\$122,753 in salary, benefits and associated costs).
- Succession of Assistant City Manager to the City Manager position resulting in a net reduction of \$150,062 in salary, benefits and associated costs.

Personnel Pay and Benefits

Sustaining our existing personnel with adequate compensation, including benefits (holidays, leave time, health care and retirement) maintains our high retention rate, improves recruitment, minimizes individual salary grievances and helps minimize EEOC complaints. Overall, appropriate salaries and benefits, those that have both internal and external equity, preserve City job satisfaction.

- Funding for a 2% cost-of-living increase on 10/1/2013 (excluding city manager).
- Allocating funds to accommodate up to a 3% salary increase to implement the City's Pay for Performance plan near the end of the fiscal year on 8/1/2014 (excluding city manager).



Essential equipment and vehicles purchases

Maintaining efficiency and effectiveness requires a constant investment in equipment, systems and vehicles necessary to carry out our missions. This budget includes funding to purchase these essential needs.

- Replace old, high-mileage patrol vehicles and equip new Police Patrol Officer with the purchase of three (3) Dodge Charger police cars (\$82,500)
- New 9-1-1 system capital investment (\$35,000)
- HVAC System replacement for the Information Technology Rack-Room (\$120,000)
- City-wide Blade Array/Local Cloud completion (\$42,000)
- Street sweeper with vacuum attachment to maintain the integrity of the thoroughfares and to assist in wastewater collection issues. This purchase split between General Fund, the Water/Wastewater Fund, and the Drainage Fund (GF - \$30,000 lease payment for five years, paid out of debt service)
- Purchase of election/voting equipment (\$27,500)
- Replace one high-mileage (91,000+), light pickup truck for Animal Control (\$26,000)
- One (1) blade server, additional public PC's, a telephone system upgrade, and an automated DVD dispensing system for the Library (\$25,902)
- Phase one replacement of self-contained breathing apparatus (SCBAs) for Fire Department (\$25,726)
- Tablets and essential software for Mayor and City Council (\$6,000)

Sale of equipment and vehicles

- Sale of Fire Department Rescue Truck - \$100,000

Purchase of essential services, supplies and materials

Fuels, electricity and communication assets form the bulk of increases in this category. With respect to telephones and related expenditures, technology costs continue to rise as the organization is constantly pressed to provide those mainstream technical services that our citizens are accustomed to enjoying in all other aspects of their lives.



Worldwide advances in information technology have created tremendous opportunities, but with consistently greater cost.

- Increases energy (natural gas, gasoline, diesel, oil and electricity) expenditures by \$16,413 to \$531,181 (3.19%)
- Increases telephone related expenditures, including 9-1-1, by \$70,978 to \$238,473 (42.38%)
- Increases street, sign and sidewalk material expenditures by \$7,027 (16.35%)

Adjustments to Fund Transfers and Reimbursements

The General Fund is reimbursed from restricted sales tax funds to accurately reflect costs that benefit those fund activities, but that have been initially paid from the General Fund. Those transfers, along with transfers from the Water/Wastewater Enterprise Fund, are adjusted periodically to reflect changes in those funds.

- Increases transfer from 4b Restricted Sales Tax Fund by \$26,743 to \$322,015 (9.06%)
- Increases transfer from Water/Wastewater Enterprise Fund by \$21,431 to \$532,051 (4.20%)
- Increases transfer from Venue Project Sales Tax Fund by \$3,509 to \$260,838 (1.36%)

Adjustments to Tax Rates, Charges and Fees

This budget is predicated on an increase in the ad valorem tax rate and increases in user fees that more accurately reflect our true day-to-day costs.

- The 2013-2014 Fiscal Year Budget is predicated on an ad valorem tax rate of \$0.572756 (\$0.440586 for operation/maintenance and \$0.132170 for debt service) which is \$0.009089 less than the ad valorem tax rate in the previous fiscal year but generates \$315,653 (\$160,197 in new assessed value and \$155,456 in a \$0.02 rate increase) more revenue. The owner of the average Portland home (\$152,499 in assessed value) will pay \$873.45 this fiscal year.
- Changes the Voluntary Youth Activities Fee to a mandatory fee which will generate \$10,000 in additional revenue. The Youth Activities Fee covers various costs at the sports complexes, and a portion of the cost of the crossing guards.

- 
- Increase Animal Shelter Fees by 25% which will generate \$3,500 in additional revenue
 - Increase Park and Recreation charges/fees as follows to generate \$25,918 in additional revenue:
 - ◇ Community Center Annual Membership - Average increase of \$8.88 for residents and \$11.00 for non-residents
 - ◇ KidzKlub/KidzKamp - Average increase of \$5.00
 - ◇ Aquatics Center - Average increase of \$16.34 for residents and \$16.43 for non-residents
 - ◇ Skate Park - Average increase for annual membership of \$8.67
 - ◇ Municipal Park and Athletic Field Rental - Average increase of \$4.00
 - ◇ Joe Burke Pavilion Rental - Average increase of \$9.50
 - ◇ Community Center Rental - Average increase of \$4.50

Fund Balance Draw-downs

Draw-downs are a normal part of budgeting by which we use portions of our savings, called a fund balance or a reserve, to pay for certain elements of the budget. These items are often part of the Capital Improvement Plan.

- Public Works center comprehensive plan (\$25,000). This project is split between the General Fund and the Water/Wastewater Fund.
- Completion of a city-wide computer blade-array. The project cost is shared between a Draw-down of Fund Balance and through an Inter-fund Transfer to account for the Water/Wastewater Fund's share. (Total Cost - \$42,000)
- Replacement of the rack-room HVAC system at the police department. The project cost is shared between a Draw-down of Fund Balance and through an Inter-fund Transfer to account for the Water/Wastewater Fund's share. (\$120,000)



WATER/WASTEWATER ENTERPRISE FUND

Total Revenues	\$ 6,999,714	Existing Fulltime Positions	15.9
Total Expenditures	<u>6,916,680</u>	Proposed Fulltime Positions	15.9
Balance	<u>\$ 83,034</u>		

The Water/Wastewater Enterprise Fund continues to be a viable and effective operation providing utility services to our citizens. Like the General Fund, this year’s budget and corresponding Capital Improvement Plan address our current operational needs, but also includes investments necessary for orderly growth and expansion. This budget increases total expenditures by \$803,491 or 13.14% over last year.

Personnel Pay and Benefits

Sustaining our existing personnel with adequate compensation, including benefits (holidays, leave time, health care and retirement) maintains our high retention rate, improves recruitment, minimizes individual salary grievances and helps minimize EEOC complaints. Overall, appropriate salaries and benefits, those that have both internal and external equity, preserve City job satisfaction.

- Funding for a 2% cost-of-living increase on 10/1/2013 (excluding city manager).
- Allocating funds to accommodate up to a 3% salary increase to implement the City’s Pay for Performance plan near the end of the fiscal year on 8/1/2014 (excluding city manager).

Essential equipment and vehicles

Maintaining efficiency and effectiveness requires a constant investment in equipment, systems and vehicles necessary to carry out our missions. This budget includes funding to purchase these essential needs.

- Street sweeper with vacuum attachment to maintain the integrity of the thoroughfares and to assist in wastewater collection issues. This purchase split between General Fund, the Water/Wastewater Fund, and the Drainage Fund (W/WWF - \$7,500 lease payment for five years)
- Purchase Godwin Dri-Prime lift station pumps and hoses (\$50,000)
- Purchase video inspection system for wastewater collection system (\$11,600)

Purchase of essential services, supplies and materials

- Maintains the purchase of treated water from the San Patricio Municipal Water District at an estimated \$1,912,500
- Increases energy (natural gas, gasoline, diesel, oil and electricity) expenditures by \$18,543 to \$345,175 (5.68%)
- Increases utility supplies and material expenditures by \$15,034 to \$64,450 (30.42%)

Adjustments to Fund Transfers and Reimbursements

The General Fund is reimbursed from the Water/Wastewater Enterprise Fund to accurately reflect costs benefitting the fund and to support the General Fund. The transfer is adjusted periodically.

- Increases transfer from Water/Wastewater Enterprise Fund to the General Fund by \$21,431 to \$532,051 (4.20%)

Fund Balance Draw-downs

Draw-downs are a normal part of budgeting by which we use portions of our savings, called a fund balance or a reserve, to pay for certain elements of the budget. These items are often part of the Capital Improvement Plan.

- Public Works center comprehensive plan (\$25,000). This project is split between the General Fund and the Water/Wastewater Fund.
- Completion of a \$600,000, city-wide Supervisory Control and Data Acquisition (SCADA) system (\$300,000 Draw-down this year, \$300,000 already set aside from prior year Draw-downs)
- Design and construction of an Ultra-violet (UV) disinfection system at the wastewater treatment plant (\$600,000)

DRAINAGE FUND

Total Revenues	\$ 275,100	Existing Fulltime Positions	0.0
Total Expenditures	<u>194,258</u>	Proposed Fulltime Positions	0.0
Balance	<u>\$ 80,842</u>		



The Drainage Fund is maintained by a \$3.00 drainage fee applied to all utility bills and funds various drainage improvements throughout the City. This year’s budget includes payments from the Drainage Fund to support debt services on the drainage elements of the Street Improvement Program – Phase 8.

VENUE SALES TAX FUND

Total Revenues	\$ 1,209,350	Existing Fulltime Positions	1.0
Total Expenditures	<u>1,053,344</u>	Proposed Fulltime Positions	1.0
Balance	<u>\$ 156,006</u>		

The Venue Tax is a one-half cent sales tax established in 2008 to support a variety of community projects including the construction of the Portland Aquatics Center and Joe Burke Pavilion as well as funding ongoing Aquatics Center operations. This budget decreases total expenditures by \$1,961,494 or 65.06% less than last year. This decrease is due to a Series 2003 bond refinance which occurred at the end of FY 2013. The bond proceeds and related expenses must be booked in accordance with accounting standards and the bond refinance issue was for \$1,980,000.

Personnel Pay and Benefits

Sustaining our existing personnel with adequate compensation, including benefits (holidays, leave time, health care and retirement) maintains our high retention rate, improves recruitment, minimizes individual salary grievances and helps minimize EEOC complaints. Overall, appropriate salaries and benefits, those that have both internal and external equity, preserve City job satisfaction.

- Funding for a 2% cost-of-living increase on 10/1/2013.
- Allocating funds to accommodate up to a 3% salary increase to implement the City’s Pay for Performance plan near the end of the fiscal year on 8/1/2014.

Essential equipment and vehicles

Maintaining efficiency and effectiveness requires a constant investment in equipment, systems and vehicles necessary to carry out our mission. This budget includes funding to purchase these essential needs.

- Purchase a Toro Mower to maintain the City’s fair grounds and parks and recreation system (\$57,412)

- Remove and replace basketball goals at Joe Burke Pavilion (\$29,186)
- Purchase a replacement floating pool toy (\$6,000)
- Purchase and install an ADA accessible chair lift for swimming pool (\$5,000)

Adjustments to Fund Transfers and Reimbursements

The General Fund is reimbursed from the Venue Tax Fund to accurately reflect costs benefitting the fund and to support the parks and recreation costs to the General Fund. The transfer is adjusted periodically.

- Increases transfer from Venue Tax Fund to the General Fund by \$3,509

SPECIAL REVENUE (4b) SALES TAX FUND

Total Revenues	\$ 1,085,500	Existing Fulltime Positions	0.0
Total Expenditures	<u>751,721</u>	Proposed Fulltime Positions	0.0
Balance	<u>\$ 333,779</u>		

The 4b Tax is a one-half cent sales tax established in 1993 to support a variety of community projects including the construction of the Portland Community Center, expansion of the Bell Whittington Library and construction of Fire Station #2. It has been the intent of the Portland Community Center Complex Development Corporation that the Community Center operates as a self-sustaining entity. This budget increases total expenditures by \$62,388 or 9.05% over last year.

Essential expenditures

Maintaining efficiency and effectiveness requires a constant investment in equipment, systems and vehicles necessary to carry out our mission. This budget includes funding to purchase these essential needs.

- Repair and repaint Community Center interior (\$30,000)
- Purchase and replace Community Center HVAC Units (\$10,000). This cost is split between the 4b Fund and the Restricted Use Fund.
- Server upgrade for Active Net Program for Parks and Recreation programs (\$5,000)



Adjustments to Fund Transfers and Reimbursements

The General Fund is reimbursed from the Venue Tax Fund to accurately reflect costs benefitting the fund and to support parks and recreation costs charged to the General Fund. The transfer is adjusted periodically.

- Increases transfer to General Fund by \$26,743 (\$322,015 has been budgeted) for Community Center Operations

Fund Balance Draw-downs

Draw-downs are a normal part of budgeting by which we use portions of our savings, called a fund balance or a reserve, to pay for certain elements of the budget. These items are often part of the Capital Improvement Plan.

- Upgrade of the audio-visual system at the Community Center (\$35,000). This project is split between the 4B Fund and the Restricted Use Fund.

RESTRICTED USE FUND CHANGES AND FEATURES

Total Revenues	\$ 996,350	Existing Fulltime Positions	1.0
Total Expenditures	<u>852,826</u>	Proposed Fulltime Positions	1.0
Balance	<u>\$ 143,524</u>		

The Restricted Use Fund is a combination of funds collected for specific purposes. It includes the Hotel Occupancy Tax, Municipal Court Security and Technology Fee and the Public, Education and Government Channel Cable Franchise Fee. This budget increases the total budget in this fund by \$418,997 or 96.58% over last year.

Personnel Pay and Benefits

Sustaining our existing personnel with adequate compensation, including benefits (holidays, leave time, health care and retirement) maintains our high retention rate, improves recruitment, minimizes individual salary grievances and helps minimize EEOC complaints. Overall, appropriate salaries and benefits, those that have both internal and external equity, preserve City job satisfaction.

- Funding for a 2% cost-of-living increase on 10/1/2013.
- Allocating funds to accommodate up to a 3% salary increase to implement the City's Pay for Performance plan near the end of the fiscal year on 8/1/2014.



Essential expenditures

- Purchase and replace Community Center HVAC Units (\$10,000). This cost is split between the 4b Fund and the Restricted Use Fund.
- Increases Park and Recreation System (eligible civic center and eco-tourism elements) support by \$419,898 (\$842,347 has been budgeted)
- Supports eligible Municipal Court security and technology elements (\$10,479 has been budgeted)

Fund Balance Draw-downs

Draw-downs are a normal part of budgeting by which we use portions of our savings, called a fund balance or a reserve, to pay for certain elements of the budget. These items are often part of the Capital Improvement Plan.

- Upgrade of the audio-visual system at the Community Center (\$35,000). This project is split between the 4b Fund and the Restricted Use Fund.
- Matching funds for the design and construction of the 2nd Avenue pedestrian bridge (\$100,000).
- Matching funds for the design and Phase 1 construction of the Indian Point Park Shoreline Preservation project (\$150,000).
- Design and construction of a Veterans Memorial in the courtyard of the Community Center Complex (\$300,000).

DEBT SERVICE FUND CHANGES AND FEATURES

Total Revenues	\$ 1,203,385	Existing Fulltime Positions	0.0
Total Expenditures	<u>1,182,064</u>	Proposed Fulltime Positions	0.0
Balance	<u>\$ 21,321</u>		

Debt service represents payments toward retirement of various bonds and lease-purchased vehicles and equipment. This fund is adjusted periodically to account for changes in payment requirements.

- Increases total expenditures by \$13,888 (1.19%) to sustain annual debt service



The 2013-2014 Fiscal Year Budget includes \$22,355,952 in total revenues (\$448,551 or 1.97% less than the amount included in the Revised 2012-2013 Fiscal Year Budget), \$21,534,297 in total expenditures (\$619,342 or 2.80% less than the amount included in the Revised 2012-2013 Fiscal Year Budget) and a total fund balance decrease of \$889,285 on September 30, 2014. Included in this year's budget is \$14,844,350 in capital improvement projects, which will be administered during the 2013-2014 Fiscal Year.

In all, this budget meets or exceeds the needs of our city and its citizens. I appreciate your time and attention to this important process. As always, I am available should you have questions.

Respectfully,

A handwritten signature in blue ink that reads "Randy L. Wright".

Randy L. Wright
City Manager



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CITY OF PORTLAND
HISTORY OF PORTLAND
&
PORTLAND TODAY

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 10.3 square miles located in San Patricio County. With a population of approximately 16,500, 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, a new Academy sporting goods store, convenience stores, car dealerships, medical offices and services, schools, banks, restaurants, shopping centers, numerous housing sub-divisions, 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.



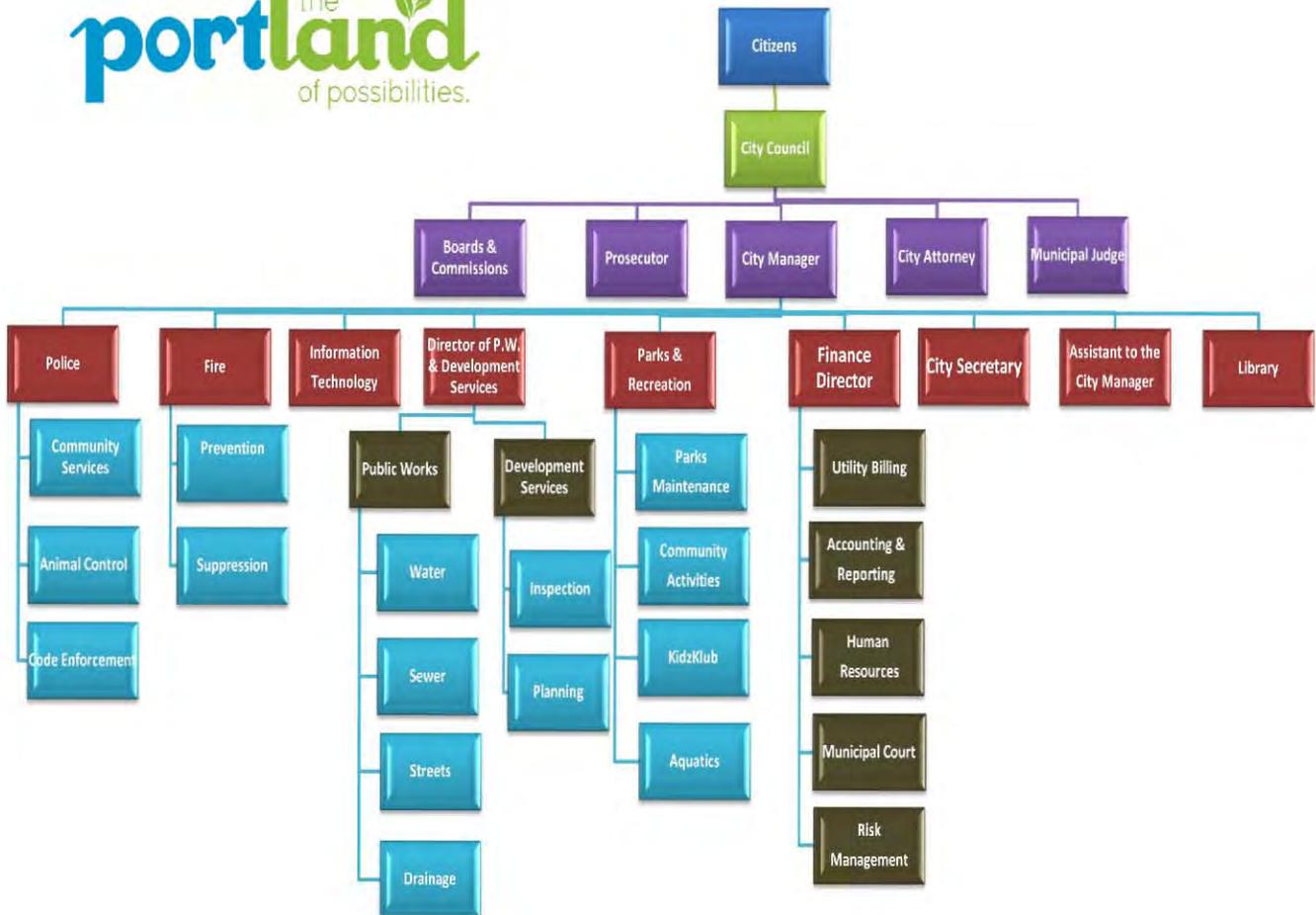


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CITY OF PORTLAND

ORGANIZATION CHART





**CITY OF PORTLAND
STRATEGIC MISSION**

GOALS

&

OBJECTIVES & OUTCOMES



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STRATEGIC MISSION

INTRODUCTION



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

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

Annually an official Strategic Operating Plan, which is to be adopted, is presented to the City Council during the Council Retreat. The Retreat generally coincides with the beginning of the budget season between April and May. The Strategic Operating Plan is however reviewed on a quarterly basis. This year the review of the Strategic Operating Plan took place earlier in the year due to growing economic development concerns in the surrounding areas, which will be discussed further in the budget document.

The Strategic Operating 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 need to be addressed. In depth discussion occurs between Citizens, the City Council, the City Manager, and the City's Department Heads. These discussions are used to discuss the City's mission and what goals and objectives need to be set to achieve that mission. This is also a forum in which to talk about outcomes from previously established goals and objectives and to determine what has been successful and what needs to be realigned.

The Strategic Operating Plan is adopted annually by City Council by Resolution. (See Resolution #662, Adopted February 19, 2013, 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 2013-2014**

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*
- ◆ *Recognize that government can't do everything for everyone*
- ◆ *Focus on "Core" services*
- ◆ *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*
- ◆ *Ensure that special interests, resident or non-resident, are not promoted to the detriment of the City or its citizens*
- ◆ *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 only when doing so serves a compelling 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/or recurring capital maintenance projects) except those described as park and recreation 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, however, demands made by such prospects for financial incentives should only be met when there is a compelling purpose*
 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.*

Adopted by Resolution No. 662



CITY OF PORTLAND		
GOAL	OBJECTIVE	RESULT
1. Revenue projections must be minimized and cost estimates maximized to ensure budget integrity	Increase the objectivity and accuracy of revenue predictions and cost	Finance Department completed 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 and expands through development	Use technology to maintain or decrease costs	Implementing online payment methods for utility billing, municipal court, and recreation services. This will decrease processing and personnel costs, help maintain good customer service, and decrease the collection time making money available quicker.
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	Control growth and limit special interest projects in arduous economic times while maintaining quality facilities and programs	Upcoming fiscal year will include an annexation study for property in the City's extraterritorial jurisdiction. Ongoing maintenance on all the City's facilities is assessed on a cost-benefit analysis. The only new service to be issued this fiscal year will be a code enforcement officer to streamline a process that has been done by three different departments.
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	Limit services used by a few but paid for by all taxpayers and citizens	The voluntary youth fee that was established in FY 2010 will now become mandatory and will cover youth safety and programming. The costs associated with the Crossing Guard Program, School Resource Officers, and the security at ball fields are partially covered by this mandatory fee.

CITY OF PORTLAND

GOAL	OBJECTIVE	RESULT
5. Expenditures associated with the maintenance, repair and rehabilitation of the infrastructure must increase	Maintain the safety of current infrastructure and expand infrastructure in cases of economic development and growth	The Wastewater Treatment Plant was completed at the end of FY2013 and a new UV Unit will be installed in FY 2014. A \$5 million dollar street program and rehab of sports complexes will also begin.
6. A minimum 3 month reserve must be maintained in every budgetary operating fund	Due to the location of the City being in a prime hurricane affected area a 3 month reserve is maintained	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 maintenance projects) when minimum balances have been exceeded	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 will be used to complete a Public Works Comprehensive Plan and to complete a city-wide blade array (cloud service). The W/ WW Fund will use excess balance to fund the UV Unit Installation at the Wastewater Treatment Plant and to complete the SCADA project as well as fund the Public Works Comprehensive Plan.
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 rate increases are utilized when Revenue bonds are issued for capital projects and once the project is finished and the cost recovered the rates are reviewed and adjusted. The City will start a rate increase analysis mid-year to determine what increase will be needed for FY 2015 utility projects that will be financed with debt.



CITY OF PORTLAND

GOAL	OBJECTIVE	RESULT
<p>9. Facilities that have questionable value, benefit a limited number of citizens and generate more costs than revenue should be eliminated</p>	<p>The City will review and vet any programs, services or facilities that provide limited to benefit</p>	<p>Ongoing review of facilities, programs and services is being conducted to find those that can be removed or overhauled to serve a greater population. The City is reviewing services that might be better served by outsourcing and/or reorganized within the City.</p>
<p>10. Opportunities to secure public grants-in-aid, private contributions and sell surplus property should be fully exploited</p>	<p>Departments and the City as a whole will seek opportunities to share costs or have costs reduced through grants, contributions and other like programs</p>	<p>Currently the library, the fire and police department as well as the parks and recreation all receive grants, donations and shared costs receipts. The City is also conducting frequent auctions both physically and through an online service.</p>
<p>11. The waiver of recreation facility user fees should be minimized to the extent possible and prohibited in the case of all fundraisers</p>	<p>Discontinue practices that limit the City’s ability to generate revenue such as waiving fees for rental facilities</p>	<p>Any department who charges rental fees must adhere to the policy that designates which charitable organization is entitled to fee waivers. This ensures that the revenues cover the costs of the facilities.</p>
<p>12. Existing policies, rules and regulations should be continuously reviewed to ensure present day relevance, fairness, and appropriateness</p>	<p>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</p>	<p>Training is ongoing within the City staff to ensure that polices and rules are current and meet statues and regulations.</p>



CITY OF PORTLAND		
GOAL	OBJECTIVE	RESULT
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 Regional Economic Development Corp and the San Patricio Economic Development Corp exists. There are ongoing discussions of industry coming to the surrounding areas and how to maximize the benefits while managing the quality and growth of our community.
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	The Utility Billing department has automated how notices are made to delinquent accounts using a robo-caller to notify customers. This reduces staff time by relieving them from making the phone calls and has increased payment response.
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	The City provides a recycling program through a third party vendor using 96 gallon carts. The increase in usage has tripled since its inception in 2011-2012.
16. Goods and services should be locally purchased as long as doing so does not compromise quality, quantity or cost	Purchases should support the local economy and tax base to the extent possible	Ongoing in all purchase decisions.



CITY OF PORTLAND		
GOAL	OBJECTIVE	RESULT
<p>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</p>	<p>Bid procedures should be used in order to receive competitive costs and services and interlocal agreements should be used when beneficial</p>	<p>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.</p>
<p>18. Technological advances that increase effectiveness, promote efficiency, improve customer service or reduce costs should be fully exploited</p>	<p>Research technological advances that could benefit the City by improving efficiency or reducing costs</p>	<p>New public safety software has been installed and implemented. This software provides additional services other than just dispatch and response to ensure the safety of the citizenry. New software has also been installed in Development Services to track permitting, code enforcement and other property information.</p>



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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 during the budget process and by Charter must do so by August 15th.

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.

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.

Planning

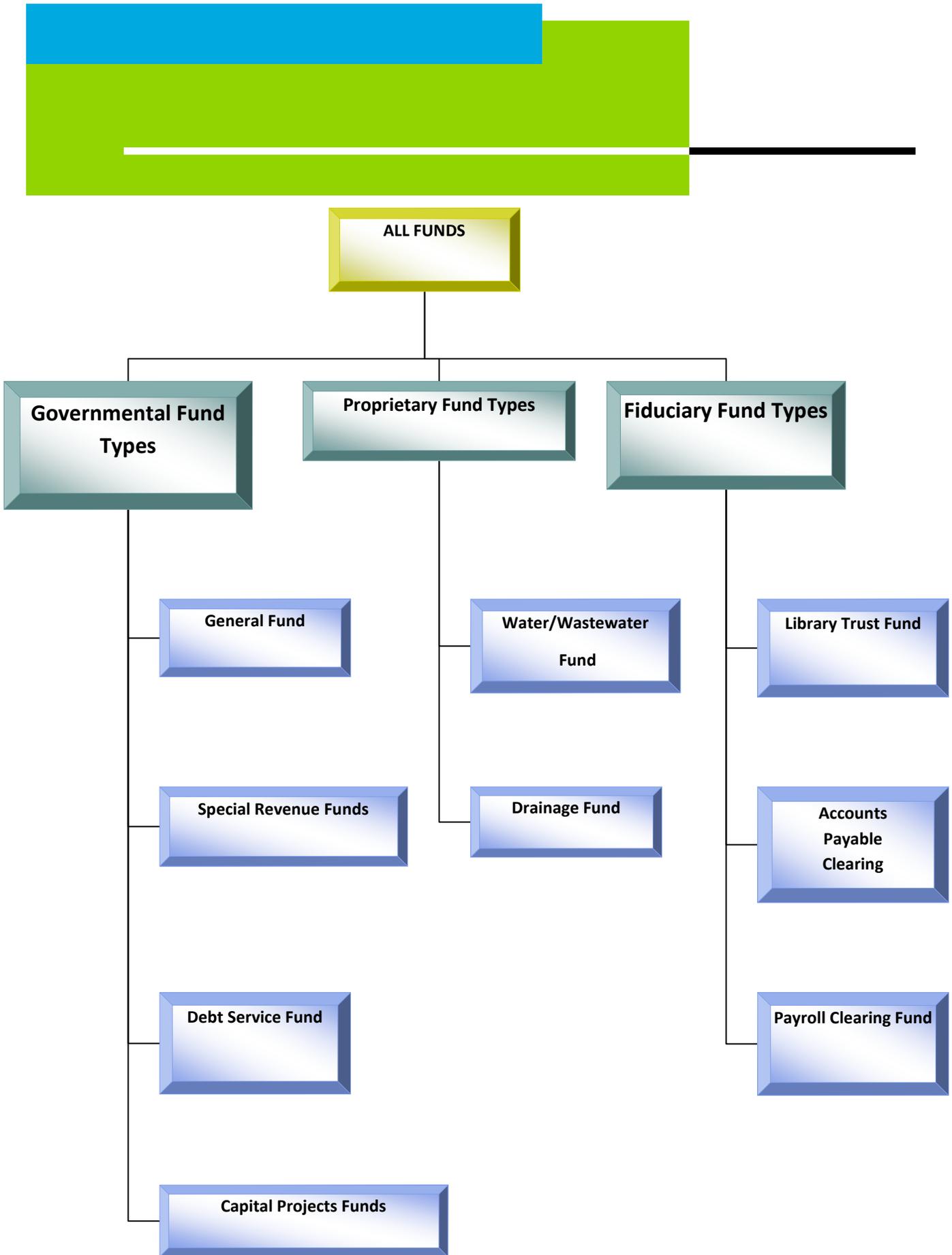
Recognize the impact on future budgets through long-range planning.

LONG-RANGE FINANCIAL PLANNING

The City of Portland's long-range plans enable the City to maintain a stable and positive financial condition, and provide a planning tool for day-to-day operations. The following list highlights the City's key long-term financial strategies:

- ◆ Continue providing quality services and programs to the citizens
- ◆ Maintain the City's infrastructure and plan infrastructure needs for the growth and development that will be coming to the surrounding area in the next two to five years
- ◆ Invest in Employees through a new pay for performance plan and continued training and resource provisions
- ◆ Recognize the relationship between the Operating Budget and the Capital Budget

- 
- ◆ Manage the City’s level of debt and increase bond rating
 - ◆ Consider alternatives for maintaining programs whether privatization or using innovative approaches to cutting costs such as partnerships or cost sharing
 - ◆ Recognize long-term liabilities and funding requirements
 - ◆ Maintain the “bedroom community” image, safety, and appearance of the City of Portland as industries move into the surrounding areas
 - ◆ Maintain competitive tax rates, utility rates and user fees
 - ◆ City of Portland seeks to promote a more diversified tax base by providing sensible economic development so that it may provide sustainable government





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 inter-governmental 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:

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

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

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

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



Major Governmental Funds

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

Major Proprietary Funds

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

Nonmajor Special Revenue Funds

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

Nonmajor Proprietary Fund

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



Nonmajor Fiduciary Funds

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

BASIS OF ACCOUNTING

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

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

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

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

Governmental Fund Types

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



Proprietary Fund Type

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

BASIS OF BUDGETING

The City of Portland adopts an annual operating budget each year through the passage of a budget ordinance in accordance with State Statute and City Charter. Unencumbered budget appropriations lapse at the end of each fiscal year.

Governmental fund types are budgeted on a modified accrual basis. This means that under this basis of accounting revenues are recognized as soon as they are measureable and available.

Revenues subject to accrual include sales and property tax, franchise taxes, and interest. Expenditures are recognized when the liability is incurred. There are exceptions to the modified accrual basis which are as follows:

- Budgetary amounts do not include obligations for adjustment in accrued compensated absences.
- Principal payments on long-term debt are expended on a Budget basis.
- Capital outlays are expended on a Budget basis.



CITY OF PORTLAND

BUDGET HIGHLIGHTS

AND

THE BUDGET PROCESS



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CITY OF PORTLAND BUDGET HIGHLIGHTS 2013 - 2014

GENERAL FUND



The City of Portland's population grew 1.15% in each of the past two years, the City will likely see growth in the coming year at 1.2 to 1.9% rate, the result of new, single-family home construction fueled by area jobs.



Property tax values are up by \$51,330,139 from last year's adjusted taxable value of \$725,952,726. The certified taxable value for 2013 is \$777,282,865. New construction for 2013 is valued at \$160,197. The average home value in 2013 is \$152,499 an increase of \$18,673 from 2012 when the average home value was \$133,826. Another fact that is worth mentioning, the City's Total Appraised Value went over the billion dollar mark at \$1,107,776,012.



The budget is balanced with an adopted tax rate of \$0.572756, which is \$0.02 over the effective tax rate. This year's rate is \$0.009089 less than the FY 2013 adopted rate of \$0.581845. The average household will pay \$873.45 of imposed taxes which is \$94.79 more than the average household imposed taxes of \$778.66 in FY 2013.



Employment on 10/1/2013 of two (2) additional Police Officers necessary to address a steady increase in police call volumes and investigative case loads. This staffing increase will result in one additional uniformed patrol officer and one additional police detective. (Increase of \$122,753 in salary, benefits and associated costs).



Employ one Code Enforcement Officer, a position essential to maintaining Portland's position as a safe, clean community. This position was budgeted in FY 2012-2013 to start 4/1/2013 but due to budget constraints the position was not filled. (Increase of \$50,796 in salary, benefits and associated costs).



Employee one Parks Maintenance Worker to improve the appearance of the Community Center Complex. (Increase of \$37,769 in salary, benefits and associated costs).



Succession of Assistant City Manager to the City Manager position resulting in a net reduction of \$150,062 in salary, benefits and associated costs. The Assistant City Manager position will not be filled during the FY 2013-2014 budget.



Finance and Design “Street Improvement Program—Phase 9, Sealcoat/Repairs and Phase 9A, Rehabilitation and Overlays for an estimated \$5,000,000.



Finance, Design, Bid and Begin Sports Complexes Improvement Project—Phase 1 for an estimated \$1,500,000.

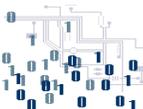
WATER/WASTEWATER FUND



The City of Portland purchases water from the San Patricio Municipal Water District. Due to drought conditions the City is under Stage 2 mandatory drought restrictions. Currently our revenues remain steady but as we move into the next stage of restrictions that is likely to change and have an adverse affect on revenues. Water restriction information can be found on our website at www.portlandtx.com.



Finance, Design and Bid “Wastewater Treatment Plan Improvement Project (UV Unit Installation) for an estimated \$600,000.



Complete SCADA Infrastructure and Communications (\$600,000).



Develop Comprehensive Plan for Public Works Center (\$50,000).

4b ECONOMIC DEVELOPMENT FUND



The 4b Economic Development Fund supports a variety of community projects including the Community Center. The Community Center hosts many programs and is a citizen favorite. In order to maintain the facility and its appearance the budget includes repair, repaint, and replacement of HVAC Units for an estimated \$40,000.

RESTRICTED USE FUND

The Restricted Use Fund collects money that is available only for specific purposes. It includes the Hotel Occupancy Tax, Municipal Court Security and Technology Fee and the Public, Education and Government Channel Cable Franchise Fee. Three notable projects are in this year's budget as follows:

- * Design, Bid and Begin New Veterans Memorial in Community Center Plaza for an estimated \$300,000.
- * Bid and Begin Indian Point Park Shoreline Preservation Project Phase 1. This project will be financed by the General Land Office/Coastal Bend Bays & Estuaries with a program grant and a matching contribution from the City. The total project is an estimated \$750,000.
- * Connect Violet Andrews Park, Sunset Lake Park and Indian Point Park with Elevated Hike/Bike Structure through Historic Railroad right-of-way. This project will be financed by a Transportation Enhancement Grant and matching contribution from the City for an estimated \$245,600.



Indian Point Pier



Violet Andrews Park



BUDGET ORGANIZATION AND PROCESS

BUDGET ASSUMPTIONS FOR FY 2014

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 2013–2014 is based on staff’s collaboration, the directives set forth by the City Council, and the following assumptions:

- Single-family home construction will increase as more lots become available and the demand for housing increases.
- One or more hotel projects will likely begin in 2014 ultimately increasing local extended-stay capacity much needed by the industrial projects under development.
- Our ad valorem taxable value will remain steady or increase slightly. Revenues from sales tax will rise slowly with a moderate uptick in early 2014 when the new Academy Sports and Outdoors store opens.
- The growth of general retail, commercial and restaurant businesses in the growth corridor will slowly increase.
- We will likely see growth in the coming year at a 1.2 to 1.9% rate, the result of new, single-family home construction fueled by area jobs.
- Water usage and, therefore, water revenues, will remain depressed because of the water shortage and use restrictions.

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 2013-2014 process:

- ◆ Maintain a competitive salary and benefit program by implementing the final stage of the pay-for-performance compensation package.
- ◆ Improve cost recovery from direct user charges
- ◆ Increase technology for better customer service by reducing processing times and staff requirements
- ◆ Increase public safety with additional patrol and code enforcement employees
- ◆ Maintain quality of life and service levels while keeping costs down

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- ◆ 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 is an ongoing responsibility for the City of Portland and is monitored throughout the year. The budget process begins around the end of March when the City Manager and the Finance Director 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 discuss 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 beginning of June, the Senior Accountant requests budget information from all Department Heads. This information includes what the Department Head projects they 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. New programs or program changes should also be submitted by Department Heads with justification, planned expenditures and needs, and what group of 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 next five fiscal years, 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 at a City Council meeting.

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

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

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

BALANCED BUDGET

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



BUDGET AMENDMENT PROCESS

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

Section 5.08. Council Action on Budget

- (a) *Notice and Hearing.* The council shall publish in one or more newspapers of general circulation in the city a notice stating:
- (1) The times and places where copies of the message and budget are available for inspection by the public, and
 - (2) The time and place, not less than two weeks after such publication, for a public hearing on the budget.
- (b) *Amendment before adoption.* After the public hearing, the council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any program or amounts, except expenditures required by law or for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total funds available.
- (c) *Adoption.* The council shall adopt the budget by ordinance before the 15th day of September. Should the council take no action on or prior to such day, the budget as submitted by the city manager shall be deemed to have been adopted by the council. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated.

Section 5.11. Amendments after Adoption.

- (a) *Supplemental Appropriations.* If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriations for the year up to the amount of such excess.
- (b) *Emergency Appropriations.* To meet a public emergency affecting life, health, property or the public peace, the council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of **section 2.091**. To the extent that there are no available inappropriate revenues to meet such appropriations, the council may by such emergency ordinance authorize the issuance of emergency notes which may be renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid not later than the last day of the current fiscal year.

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- (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 may be made effective immediately upon adoption.

Section 2.09. Emergency Ordinances.

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

FISCAL YEAR DEFINITION

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



2013 – 2014 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 7	Senior Accountant	Distribute Budget Packets to Department Heads
May 15	City Manager	Present 5 – Year Capital Improvements Project to City Council
June 7	All Departments	Return completed proposed budget forms to Finance Director
June 17	Parks & Recreation, Public Works	Meet with City Manager to review requested budget figures
June 18	Administration, Finance, Special Revenue Funds, Utility Billing, Library	Meet with City Manager to review requested budget figures
June 19	Public Safety (Police, Fire and Animal Control) and I T	Meet with City Manager to review requested budget figures
June 24-28	Certain Department Heads	Meet with City Manager for second budget defense
July 1	Finance Director	Compile budget requests and give working budgets to City Manager
July 1	Finance Director	Utilizing department head in-put, compile & summarize expected revenues for 2013 – 2014
July 8	Senior Accountant	Compile & summarize requests for new full-time personnel and capital equipment purchases
July 25	Chief Appraiser	Deadline for Chief Appraiser to certify the tax roll
July 30	Tax Assessor-Collector	Calculate the effective tax rate and the rollback rate for the City
July 31 & August 1	City Council & City Manager	Budget Workshops, as needed (open meetings notice required)
August 1	Finance Director	Publish effective tax rate and rollback rate in newspaper of record Publish Statement of Tax Increase/Decrease and Schedules A & B

2013 – 2014 BUDGET PLANNING CALENDAR

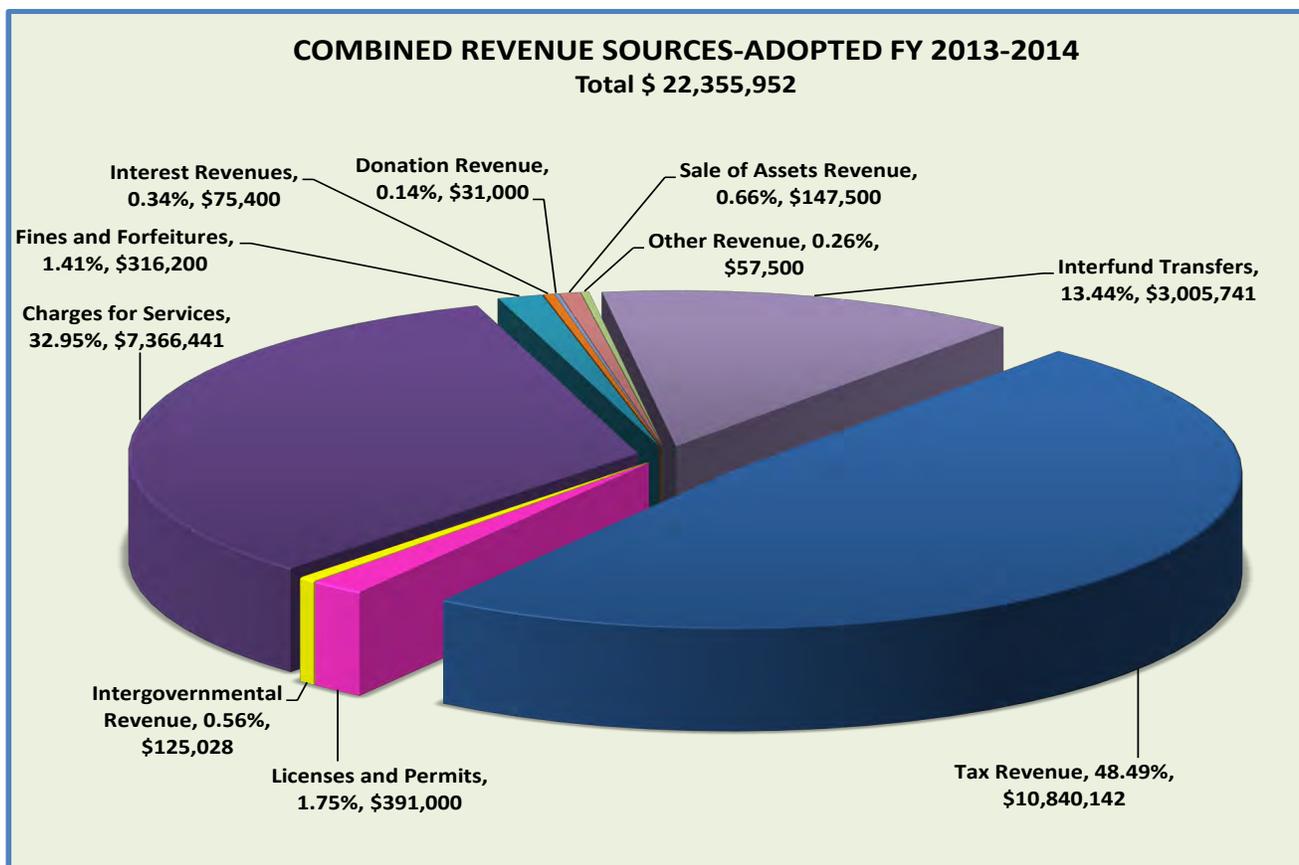
<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
August 6	City Manager	Presents Proposed budget to City Council at regular City Council meeting (per Charter §5.02)
August 6	City Council & City Manager	At regular City Council meeting, adopt the 5 Year Capital Improvement Program (per Charter §5.09)
August 6	City Council	Take recorded vote to set dates of public hearings on tax increase (per Texas Tax Code)
August 7	Finance Director	Post notice on webpage & public access channel:
August 8	Finance Director	Publish notice in newspaper:
August 8	Finance Director	Post notice in newspaper, webpage & public access channel: Public Hearing on 2013 – 2014 Budget, invite public to attend
August 15	City Council	At special City Council meeting, conduct first public hearing on tax increase (for action items, 5 affirmative votes required)
August 20	City Council	At regular City Council meeting, conduct second public hearing on tax increase
August 22	Finance Director	Post notice in newspaper, webpage & public access channel:
August 27	City Council	At special City Council meeting:
August 27	City Council	At special City Council meeting: Have first reading of ordinances for: *Amending the FY 2012-2013 Budget *Adopting the FY 2013-2014 Budget *Setting the 2013 ad valorem tax rate
September 3	City Council	At regular City Council meeting, Have second reading of ordinances for: *Amending the FY 2012-2013 Budget *Adopting the FY 2013-2014 Budget *Setting the 2013 ad valorem tax rate
September 5	Finance Director	Remove notices from webpage and public access channel
September 5	Finance Director	Publish captions of ordinances on budgets and tax rate

REVENUE ESTIMATION OVERVIEW

The budget process begins with revenue projections and analyses. 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

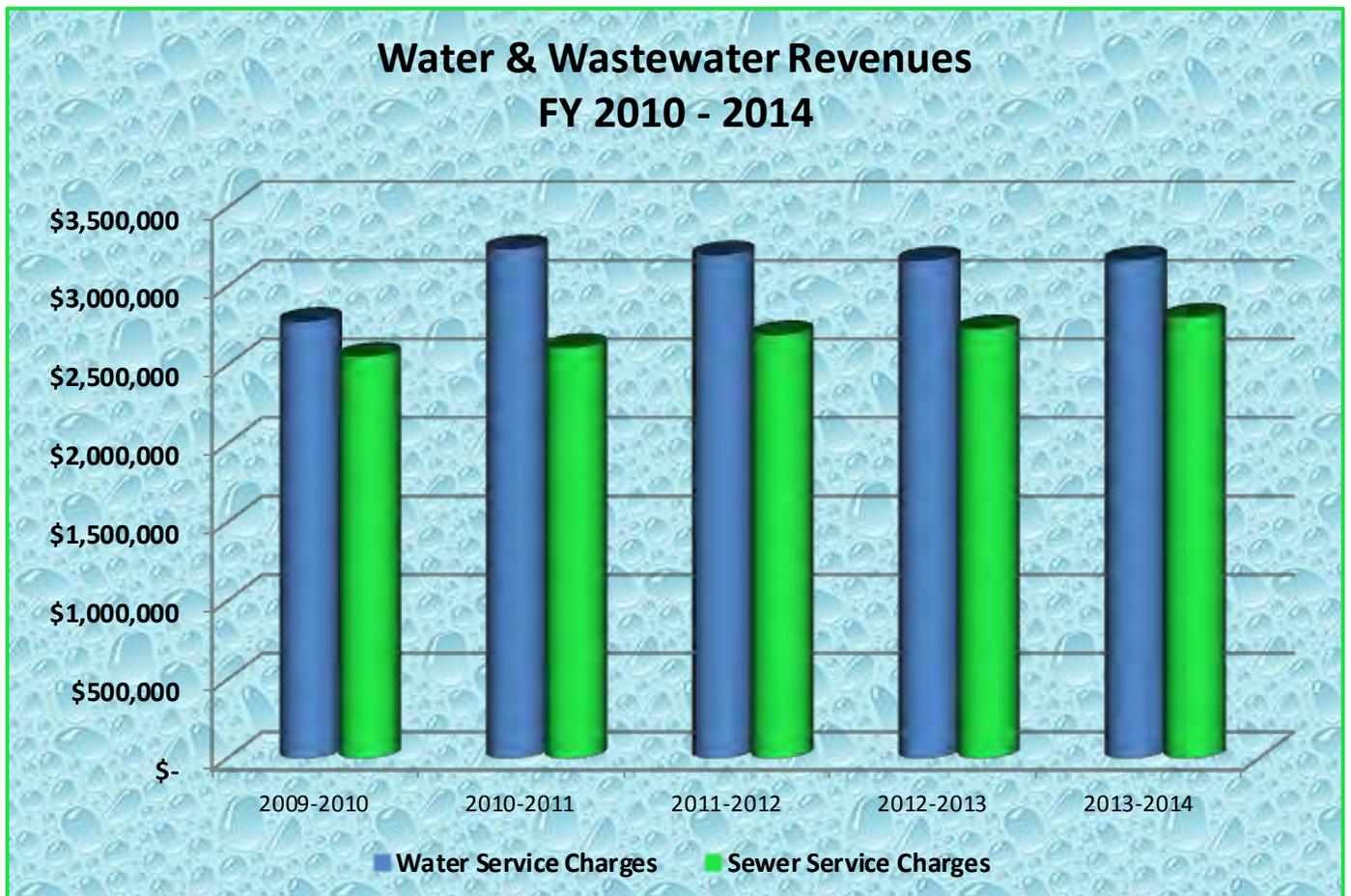
Below is a chart that shows the types of revenue and level of contribution to the City's total revenues.



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 84% of the total combined fund revenues of \$22,355,952:

Top Five Revenue Source Descriptions

Revenue Source	FY2010	FY2011	FY2012	FY2013	FY2014	% of Total
Water & Wastewater Revenue	5,327,288	5,844,994	5,888,485	5,890,300	5,967,300	29.29%
Property Tax Revenue	4,495,040	4,559,848	4,761,018	4,733,000	5,140,142	24.79%
Sales Tax Revenue	3,061,345	3,388,687	4,049,140	3,890,000	4,250,000	17.70%
Interfund Transfers	4,835,723	1,126,060	1,136,469	4,597,574	3,005,741	6.60%
Franchise Fees	1,024,021	1,009,657	1,063,055	1,023,000	1,054,000	5.66%
Total Top 5 Revenue Sources	\$18,743,417	\$15,929,246	\$16,898,167	\$20,133,874	\$19,417,183	84.04%



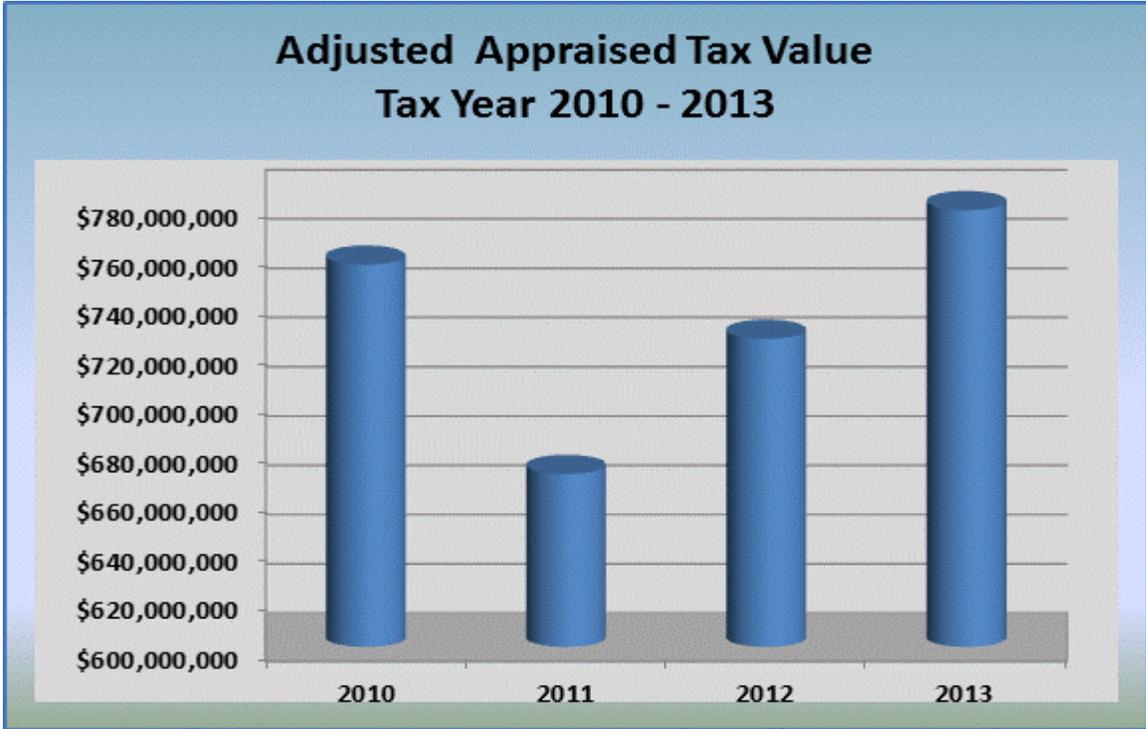


Property Tax (Ad Valorem Tax)

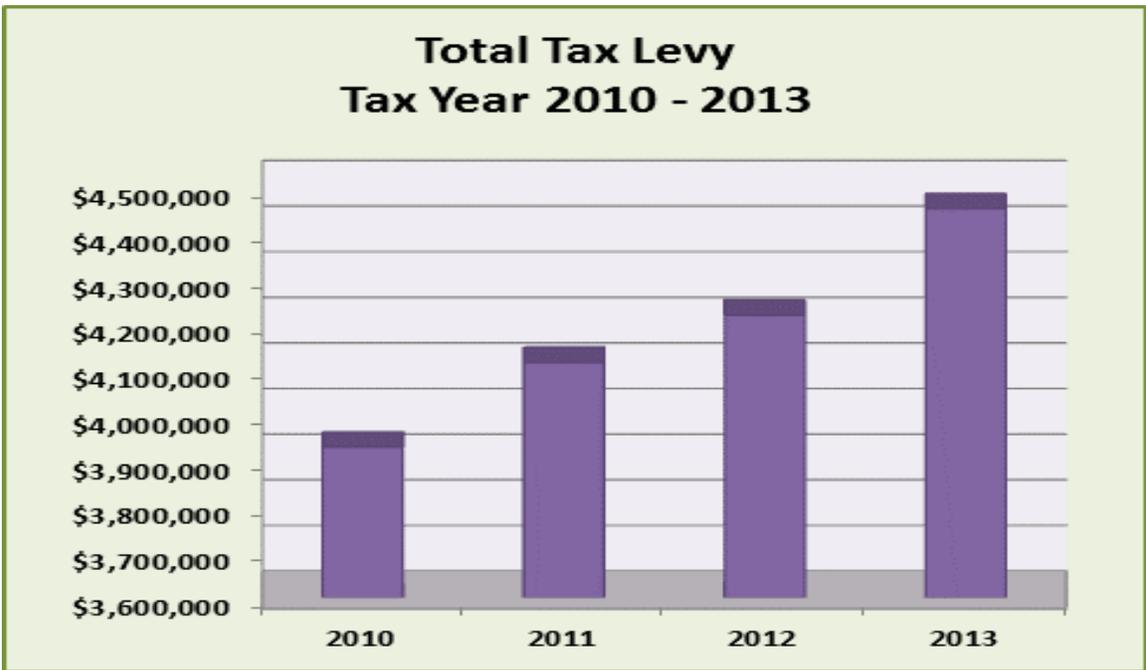
The computation of property taxes is based upon the assessed value of real and personal property and the second largest source of revenue. The property tax levy for FY 2014 is estimated to be over \$4,451,934. Receipts are deposited into the General Fund and the Debt Service Fund. The General Fund uses 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 or certificates of obligation previously sold for capital and construction projects. The Debt Service Fund also pays for general government leases which are covered by the property tax receipts.

The property tax levy for FY 2014, Tax Year 2013, is 5.52% higher than FY 2013, Tax Year 2012, and the total adjusted assessed tax value is up 7.20%. These comparisons can be found in the charts below and on the next page:

CITY OF PORTLAND, TEXAS OVERVIEW OF TAX APPAISAL VALUES, LEVY AND TAX RATES					
	2010	2011	2012	2013	% Change from 2012 to 2013
Total Appraised	904,515,771	882,736,329	902,696,312	1,107,776,012	22.72%
Total Taxable Value	859,066,541	770,301,295	804,307,257	838,251,529	4.22%
Total Value Under Protest	43,302,695	9,329,333	28,954,426	53,266,471	83.97%
Tax Ceilings (Homesteads, Over 65, Disabled)	(103,433,114)	(109,456,780)	(108,173,815)	(114,235,135)	5.60%
New Improvements & New Personal Property	19,132,121	13,139,163	15,804,640	30,639,246	93.86%
Adjusted Tax Value	755,142,927	670,173,848	725,087,868	777,282,865	7.20%
Total Tax Levy	3,929,567	4,115,343	4,218,888	4,451,934	5.52%
City's Adopted Tax Rate	0.520374	0.614071	0.581845	0.572756	-1.56%
♦ Information take from Effective Tax Rate Worksheet					
Number of Exemptions (Homestead, Over 65, Disabled)	4,485	3,653	3,650	3,606	-1.21%
Number of Residential Utility Accounts	4,968	5,086	5,443	5,543	1.84%
**As of July 1 to July 31 each year.					



A Review of the Adjusted Appraised Tax Value



Total Tax Levy Comparison



Sales Tax Revenue

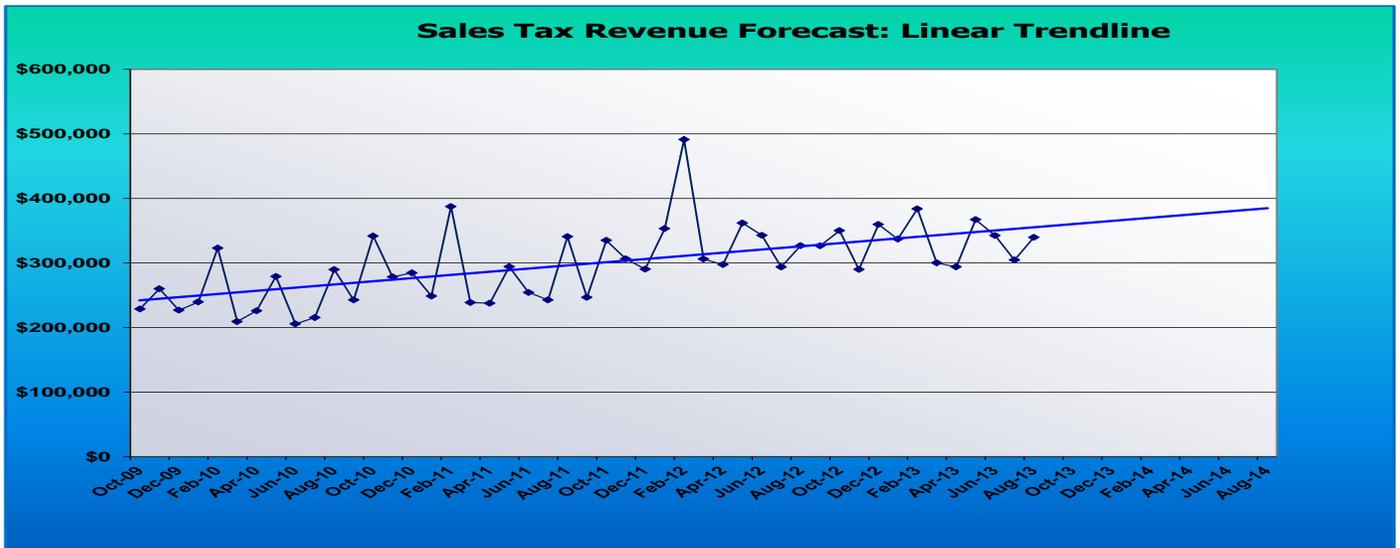
Sales tax, the third largest source of revenue, is projected for FY 2013-2014 to increase by over 9.25% from the previous year. The estimated sales tax revenue to be collected for the end of FY 2014 is \$4,250,000. Sales Tax revenue can be a volatile revenue stream and currently, it remains unpredictable due to the sluggish national economy. The State of Texas and cities within the state did very well in FY 2012 and the City of Portland saw its share too. This fiscal year (2013) however, Sales Tax revenue has leveled out. The City will see steady improvement later this year due to the new Academy Sports and Outdoor Store. Sales Tax revenue should also increase the next few years with industry coming to the surrounding area. 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 the previous fiscal year. The City also applies the policy of conservatism when predicting revenues.

Below is the Sales Tax Structure and a Sales Tax Trendline Chart.

SALES TAX STRUCTURE (Amount collected per taxable dollar spent)

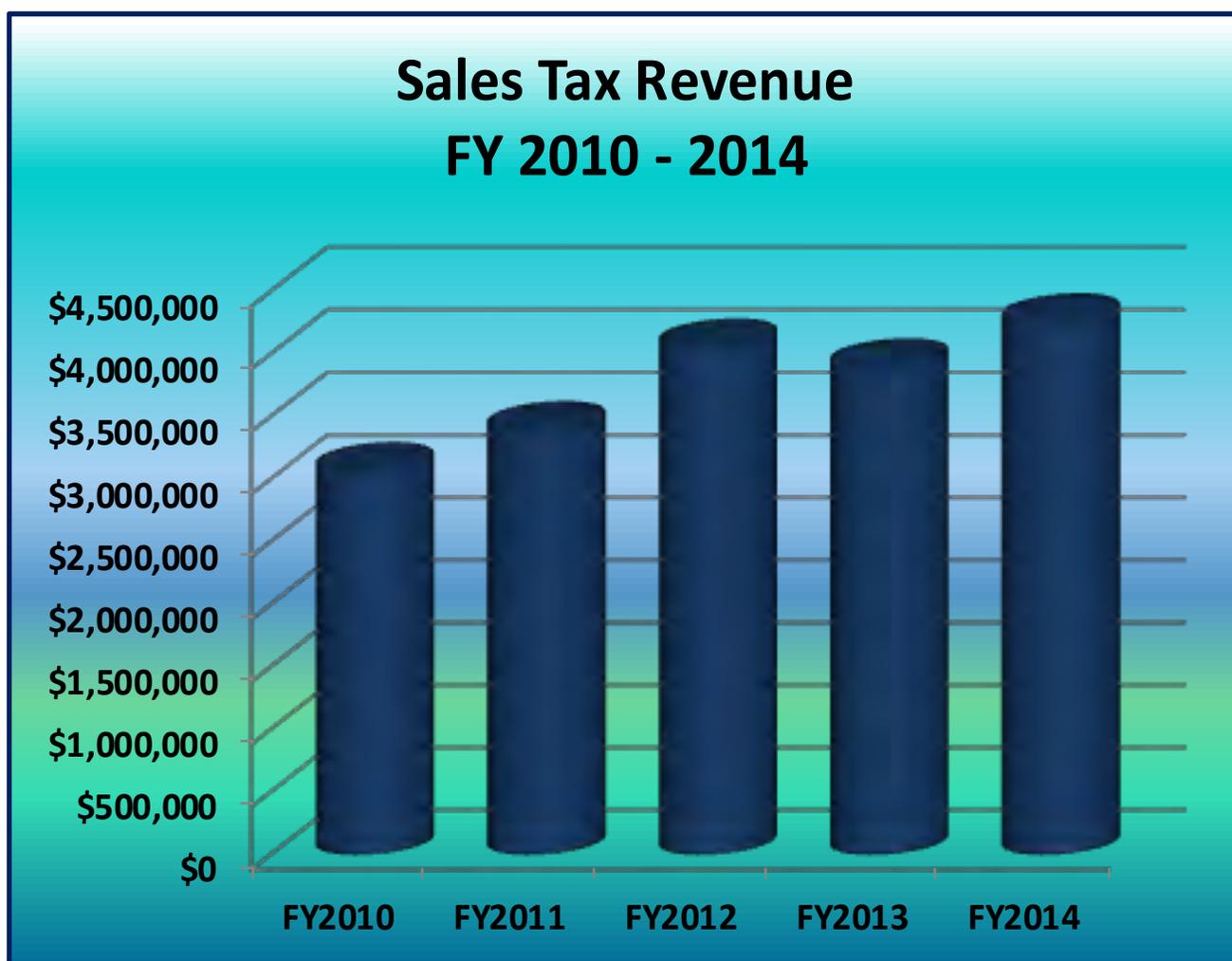
State of Texas	\$0.0625
City of Portland-General Fund	\$0.0100
City of Portland-4B Economic Development	\$0.0050
City of Portland-Venue Tax	\$0.0050
Taxes Collected on Taxable Sales	\$0.0825 (state maximum allowed)

The trend line graph below depicts the volatility of sales tax revenue and the increase in sales tax expected in FY 2014.



The City's sales tax of two-cents is divided between the General Fund and the 4B Economic Development Fund and the Venue Sales Tax Fund. A half-cent sales tax revenue is dedicated to the 4B Economic Development, which was voter approved, 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.

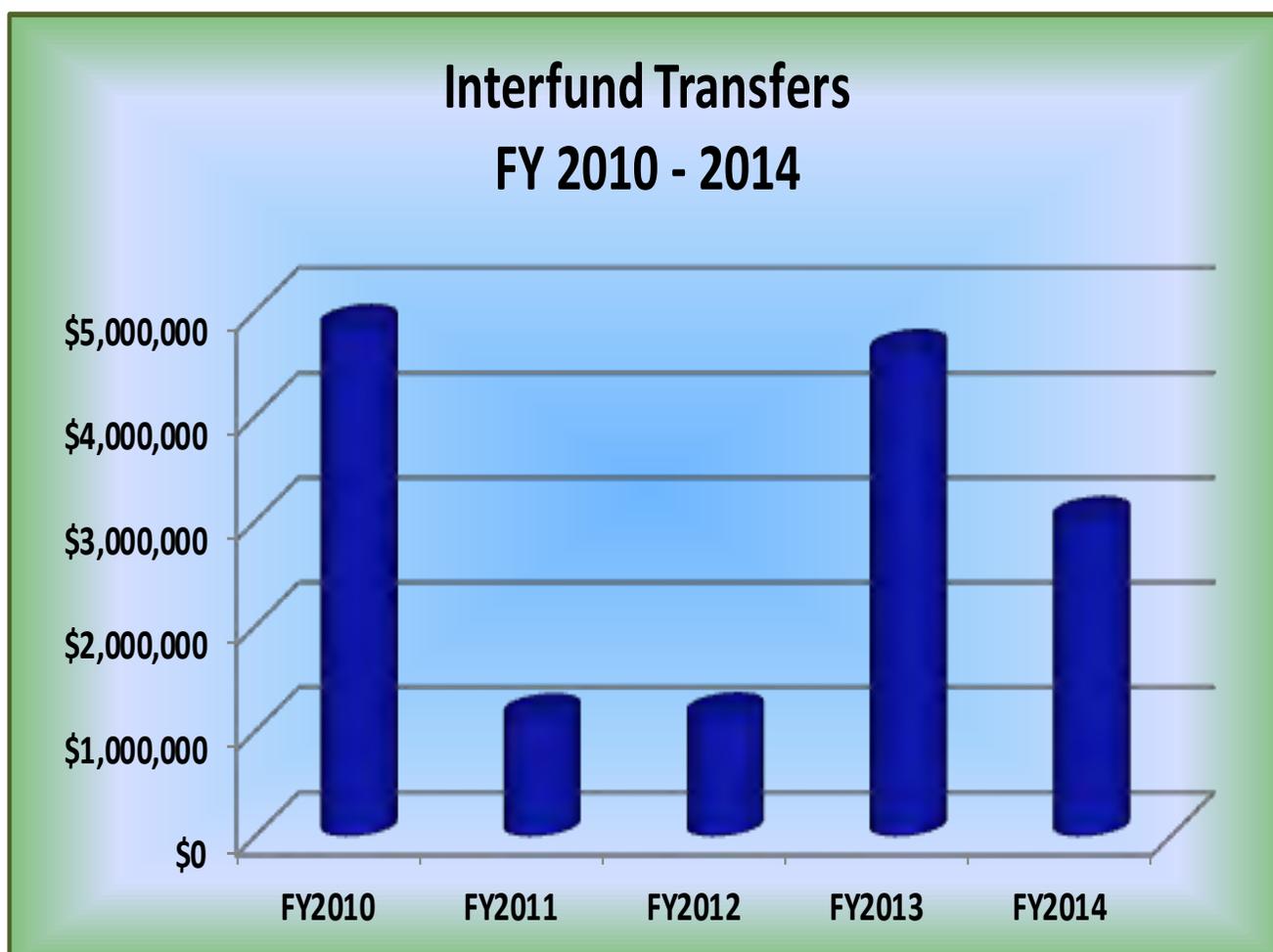
The following graph depicts actual sales tax revenues receipts for FY 2010 - 2012, projected for FY 2013 and adopted for FY2014.



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 use of City Hall by the Utility Billing Department contained within the City Hall and utilities associated with that square footage.

Another event that can effect Interfund Transfers is if there are multiple utility projects in progress and the General Fund is providing administration or other services the Interfund Transfer will be higher. It is important to note that this is a negligible cash impact and thus a reporting revenue only.

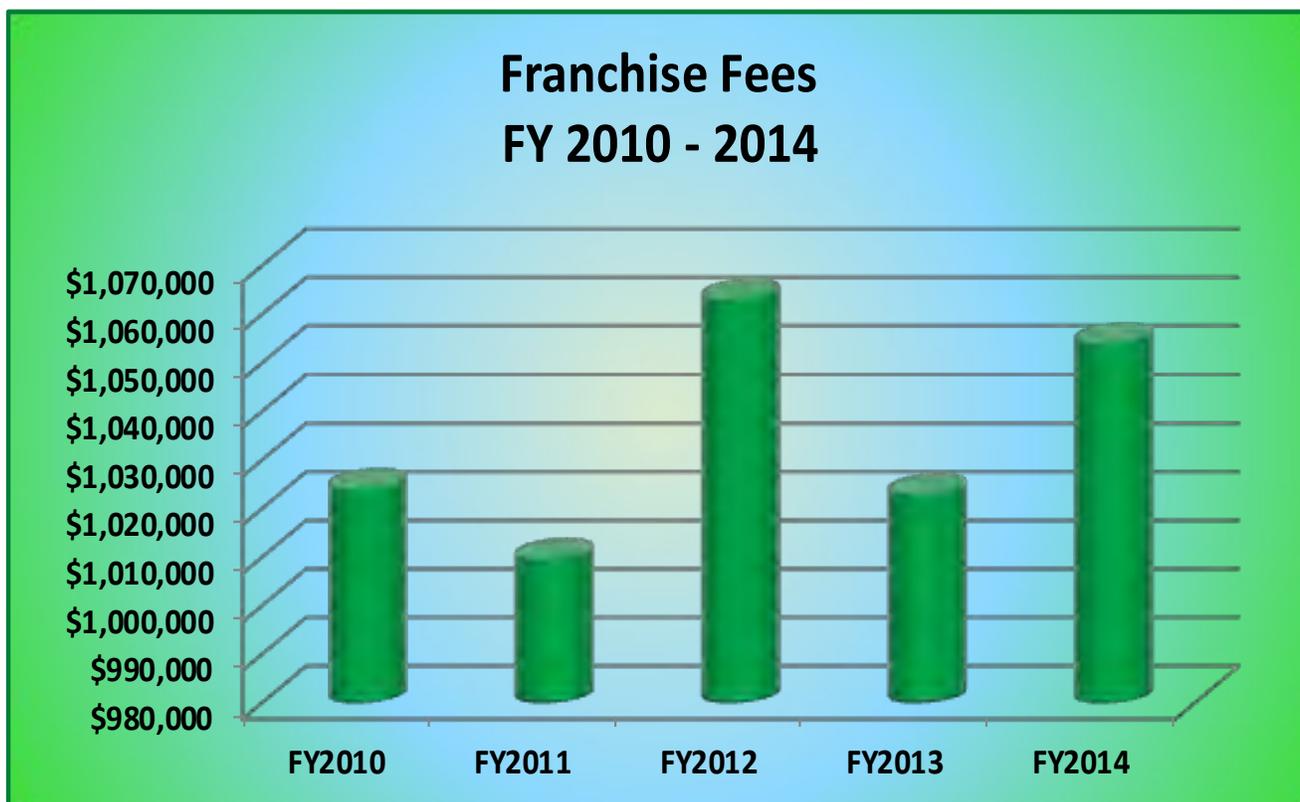


Franchise Fees

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 (R.O.W.) 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 (R.O.W.) is requested by the provider. Generally this is a fee based on percentage of revenue collected by the service providers.

Projected Franchise Fee revenue for FY 2014 is \$1,054,000, or 5.66% higher than FY 2013. This revenue stream is stable. The upswing for next year is due to a recently renewed contract with our sanitation vendor that gives the City an increased share of charges on commercial accounts.

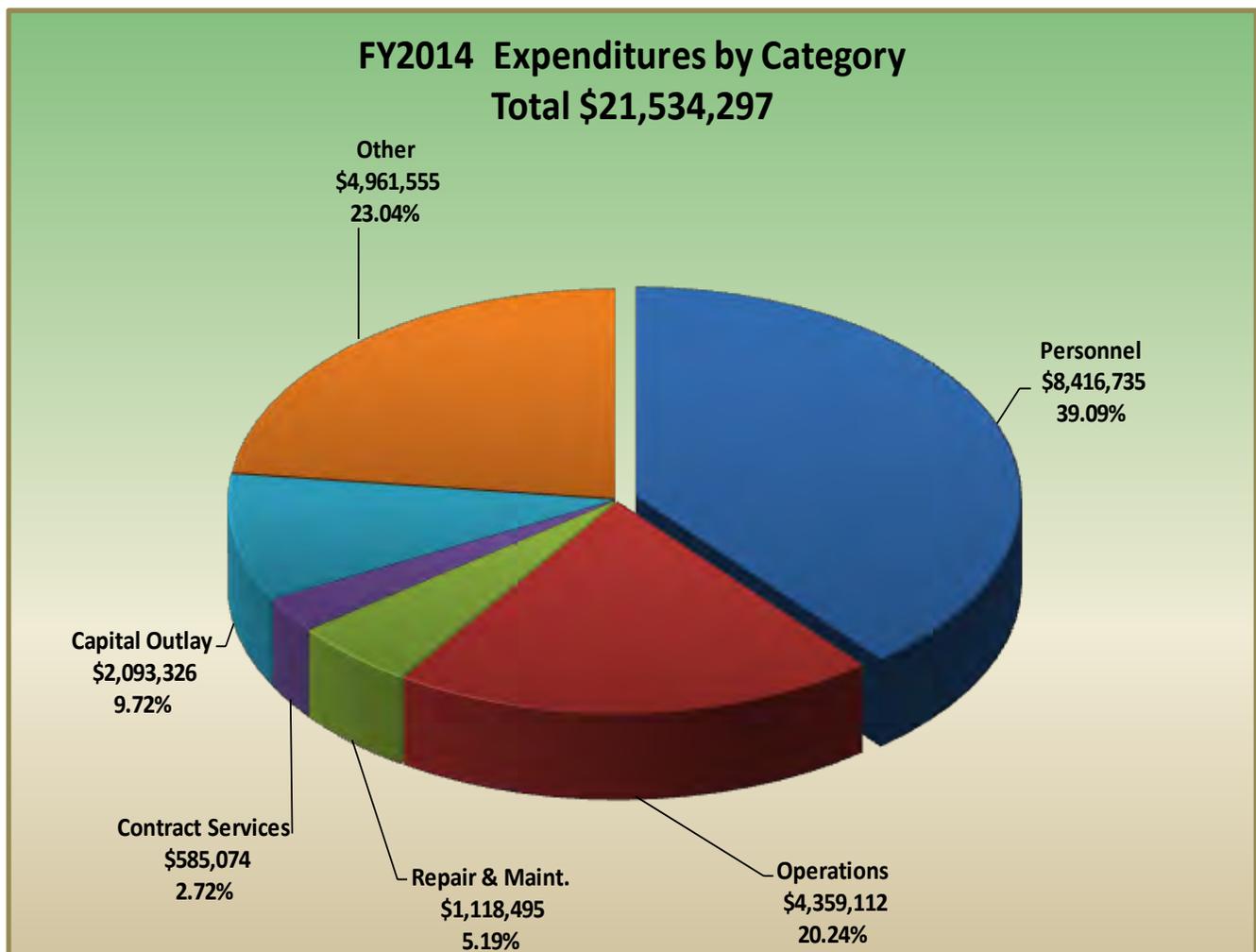
Below is a graph depicting the last five years of Franchise Fee revenues.



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.





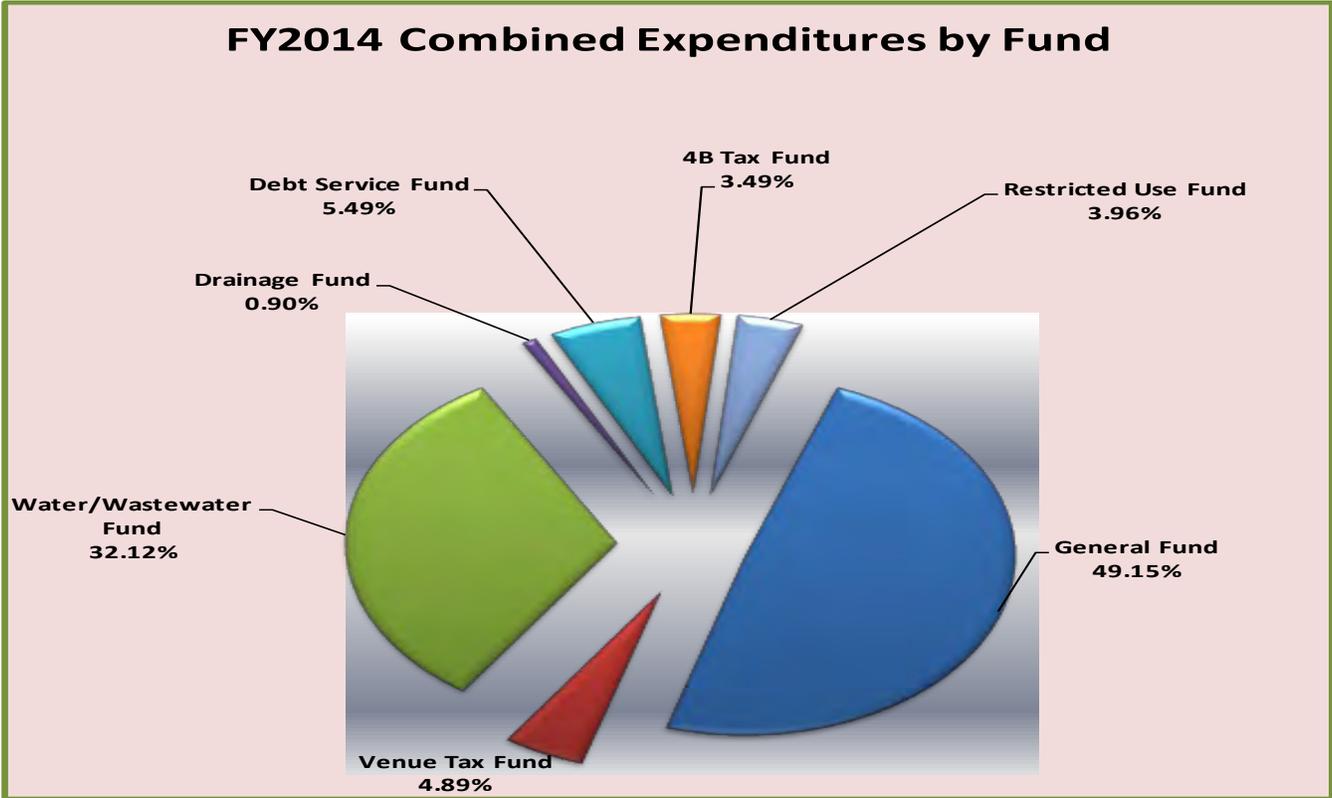
Personnel is the largest expenditure for the City’s operating budget. The FY 2014 includes the elimination of one position, the Assistant City Manager and the addition of four positions, including two police officers, a code enforcement officer and a parks maintenance technician. A detailed description 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.

Below is a graph depicting the expenditures by different funds, the General Fund is the largest at almost 50% of total expenditures.





CITY OF PORTLAND

COMBINED FUND SUMMARIES

HISTORICAL AND FY 2014

COMBINED



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The following pages contain combined fund information including:

Combined Summary of Revenues and Expenditures and Major Fund Balances at Year-End
Fund Balance and Fund Equity Changes for FY 2013-2014.

This information depicts overall financial information for all of the City' funds and activities.

**FY 2013 - 2014 COMBINED SUMMARY OF REVENUES AND EXPENDITURES
& MAJOR FUND BALANCES AT YEAR-END**

	GOVERNMENTAL FUNDS		PROPRIETARY FUNDS	
	General Fund	Debt Serv. Fund	Water/Wastewater Utility Fund	Drainage Fund
<u>Budgeted Revenues by Type</u>				
Property Tax	\$ 3,992,500	\$1,147,642	\$0	\$0
Sales Tax	2,150,000	-	-	-
Franchise & Other Taxes	1,056,000	-	-	-
Licenses & Permits	391,000	-	-	-
Intergovernmental Revenue	125,028	-	-	-
Charges for Services	968,141	-	5,967,300	275,000
Fines & Forfeitures	303,200	-	-	-
Interest Revenue	42,100	3,100	21,900	100
Donation of Revenue	31,000	-	-	-
Sale of Asets	117,500	-	30,000	-
Other Revenue	48,500	-	9,000	-
Total Budgeted Revenues	9,224,969	1,150,742	6,028,200	275,100
Other Finance Sources:				
Fund Balance Used	165,940	-	925,000	-
Interfund Transfers	1,195,644	52,643	46,514	-
Total Budgeted Revenues & Finance Sources	10,586,553	1,203,385	6,999,714	275,100
Total Available Resources	\$10,586,553	\$1,203,385	\$6,999,714	\$275,100
<u>Budgeted Expenses/Expenditures:</u>				
General Government	\$1,834,328	\$2,000	\$408,239	\$7,400
Public Safety	5,327,031	-	-	6,000
Development Services	333,098	-	-	-
Culture and Recreation	1,871,855	-	-	-
Public Works	797,964	-	3,635,172	-
Capital Improvements	419,128	-	969,100	7,500
Debt Service - Principal	-	836,100	859,000	112,683
Debt Service - Interest	-	343,964	513,118	60,675
Total Budgeted Expenses/Expenditures	10,583,404	1,182,064	6,384,629	194,258
Other Financing Uses:				
Interfund Transfers	-	-	532,051	-
Budgeted Expenses/Expenditures & Other Uses	10,583,404	1,182,064	6,916,680	194,258
Net Surplus or (Deficit) of Fund Balance from FY 2014 Operations				
	3,149	21,321	83,034	80,842
Estimated Fund Balances at Oct 1, 2013	5,431,343	668,318	14,988,621	2,427,462
FY 2014 Fund Balance Before Reserve Requirement	5,434,492	689,639	15,071,655	2,508,304
Less: Reserve Requirement				
90-Day Operating Reserve	(2,630,140)		(1,528,297)	
City Manager Established				
Not Required		n/a		n/a
Estimated Fund Balance Before Reserved for Specific Use	2,804,352	689,639	13,543,358	2,508,304
Less: Restricted Use	(506,142)	(689,639)	(11,376,817)	(2,222,918)
Estimated Fund Balance for Repurposing	2,298,210	-	2,166,541	285,386

**FY 2013 - 2014 COMBINED SUMMARY OF REVENUES AND EXPENDITURES
& MAJOR FUND BALANCES AT YEAR-END**

SPECIAL REVENUE FUNDS			TOTAL OPERATING FUND		
Venue Tax Fund	4b Tax Fund	Restricted Use Fund	Adopted 2014	Projected 2013	
\$0	\$0	\$0	\$ 5,140,142	\$ 4,733,000	<i>Budgeted Revenues by Type</i>
1,050,000	1,050,000	-	4,250,000	3,890,000	Property Tax
-	-	394,000	1,450,000	1,419,000	Sales Tax
-	-	-	391,000	322,882	Franchise & Other Taxes
-	-	-	125,028	106,579	Licenses & Permits
156,000	-	-	7,366,441	7,231,859	Intergovernmental Revenue
-	-	13,000	316,200	262,000	Charges for Services
3,350	500	4,350	75,400	81,883	Fines & Forfeitures
-	-	-	31,000	14,772	Interest Revenue
-	-	-	147,500	42,435	Donation of Revenue
-	-	-	57,500	2,116,452	Sale of Assets
1,209,350	1,050,500	411,350	19,350,211	20,220,862	Other Revenue
-	35,000	585,000	1,710,940	1,326,985	Total Budgeted Revenues
-	-	-	1,294,801	1,256,657	Other Finance Sources:
1,209,350	1,085,500	996,350	22,355,952	22,804,504	Fund Balance Used
					Interfund Transfers
					Total Budgeted Revenue & Finance Sources
\$1,209,350	\$1,085,500	\$996,350	\$22,355,952	\$22,804,504	Total Available Resources
					<u>Budgeted Expenses/Expenditures:</u>
\$160,996	\$161,125	\$357,826	\$2,931,914	\$5,463,630	General Government
-	-	-	5,333,031	4,945,125	Public Safety
-	-	-	333,098	314,909	Development Services
357,625	-	-	2,229,480	2,075,070	Culture and Recreation
-	-	-	4,433,136	4,329,096	Public Works
11,000	-	495,000	1,901,728	647,143	Capital Improvements
175,000	135,000	-	2,117,783	2,084,000	Debt Service - Principal
41,371	80,938	-	1,040,066	1,114,500	Debt Service - Interest
745,992	377,063	852,826	20,320,236	20,973,473	Total Budgeted Expenses/Expenditures
307,352	374,658	-	1,214,061	1,180,166	Other Financing Uses:
1,053,344	751,721	852,826	21,534,297	22,153,639	Interfund Transfers
					Budgeted Expenses/Expenditures & Other Uses
156,006	333,779	143,524			Net Surplus or (Deficit) of Fund Balance from FY 2014 Operations
1,036,448	825,814	849,870			Estimated Fund Balances at Oct 1, 2013
1,192,454	1,159,593	993,394			FY 2014 Fund Balance Before Reserve Requirement
					Less: Reserve Requirement
753,710	(100,000)				90-Day Operating Reserve City Manager Established Not Required
		n/a			
1,946,164	1,159,593	993,394			Estimated Fund Balance Before Reserved for Specific Use
(319,371)	(29,628)	(993,394)			Less: Restricted Use
1,626,793	1,129,965	-			Estimated Fund Balance for Repurposing

FUND BALANCE AND FUND EQUITY CHANGES

FY 2013-2014

Fund	Audited FY 2012 Balances	Projected FY 2013 Surplus/Deficit	Beginning Fund Balance October 1, 2013	Budgeted Revenues FY 2014	Budgeted Expenditures FY 2014	Projected Ending Balance	Percent Change in Fund Balance	Dollar Change in Fund Balance
Governmental Funds								
General Fund	\$ 5,430,550	\$ 793	\$ 5,431,343	\$ 10,586,553	\$ 10,583,404	\$ 5,434,492	0.06%	\$ 3,942
Debt Service Fund	640,415	27,903	668,318	1,203,385	1,182,064	689,639	3.33%	49,224
Proprietary Funds								
Water/Wastewater Fund	14,921,549	67,072	14,988,621	6,999,714	6,916,680	15,071,655	0.56%	150,106
Drainage Fund	2,361,701	65,761	2,427,462	275,100	194,258	2,508,304	3.42%	146,603
Special Revenue Funds								
Venue Tax Fund	930,946	105,502	1,036,448	1,209,350	1,053,344	1,192,454	16.76%	261,508
4B Tax Fund	569,502	256,312	825,814	1,085,500	751,721	1,159,593	58.61%	590,091
Restricted Use Fund	722,349	127,521	849,870	996,350	852,826	993,394	19.87%	271,045
Total	\$ 25,577,012	\$ 650,864	\$ 26,227,876	\$ 22,355,952	\$ 21,534,297	\$ 27,049,531	102.60%	\$ 1,472,519

The above chart depicts the estimated beginning fund balance at October 1, 2013, the budgeted revenues and expenditures for FY 2013-2014, and projected ending fund balance at September 30, 2014.

Estimated Fund Balance changes for FY 2013-2014 are expected to be minimal except for three funds, the Venue Tax Fund, the 4B Tax Fund, and the Restricted Use Fund. These three funds will change by more than 10%.

The increase in the Venue Tax Fund is due to a shift of park services from General Fund. An additional parks maintenance employee and related equipment is included in the budget to keep the tourist areas maintained.

The 4B Tax Fund increased due to much needed repair and remodel of the Portland Community Center Complex. This includes painting and repairing the interior, HVAC systems and an Audio/Video Upgrade for rentals.

The Restricted Use Fund increased due to three projects budgeted for FY 2014. These projects include a hike and bike trail from Sunset Lake to Violet Andrews Park, an Indian Point Shoreline Preservation Project, and a Veterans Memorial for the Portland Community Center Complex.



CITY OF PORTLAND

COMBINED REVENUES

&

EXPENDITURES/EXPENSES

BY

FUND AND SOURCE



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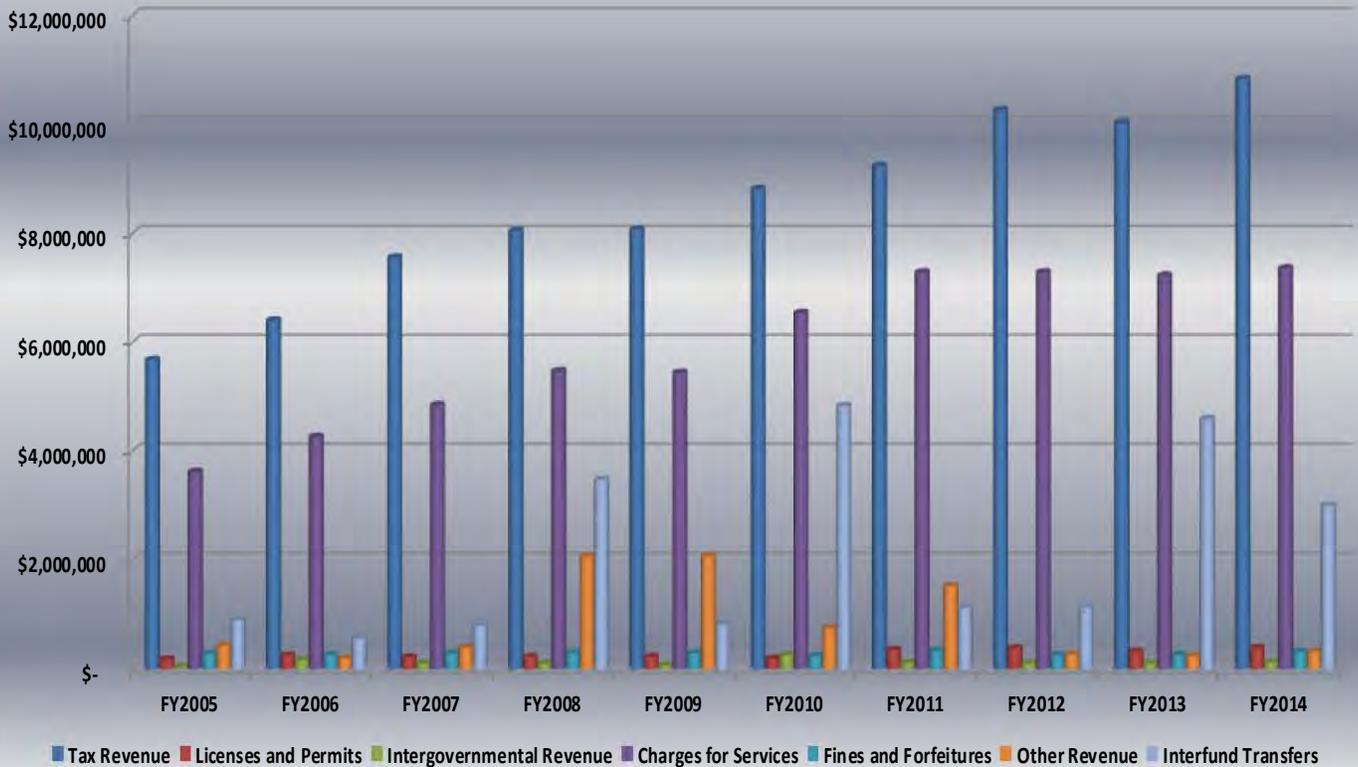
FY 2005 Through FY2014

Revenues By Type

Combined Funds

Revenue By Type	FY2005	FY2006	FY2007	FY2008	FY2009
Tax Revenue	\$ 5,681,393	\$ 6,406,591	\$ 7,563,180	\$ 8,051,966	\$ 8,076,729
Licenses and Permits	181,770	254,096	221,590	229,761	229,761
Intergovernmental Revenue	38,763	168,228	105,565	102,216	67,746
Charges for Services	3,625,321	4,268,176	4,852,959	5,476,486	5,446,913
Fines and Forfeitures	286,285	264,977	287,423	292,950	292,950
Other Revenue	434,745	197,672	395,857	2,065,930	2,075,842
Interfund Transfers	894,960	564,721	802,883	3,477,931	818,615
Total Revenues, All Funds	\$ 11,143,237	\$ 12,124,461	\$ 14,229,457	\$ 19,697,240	\$ 17,008,556

**Combined Revenues for All Funds By Type (10 Year Comparison)
FY 2005 - 2014**





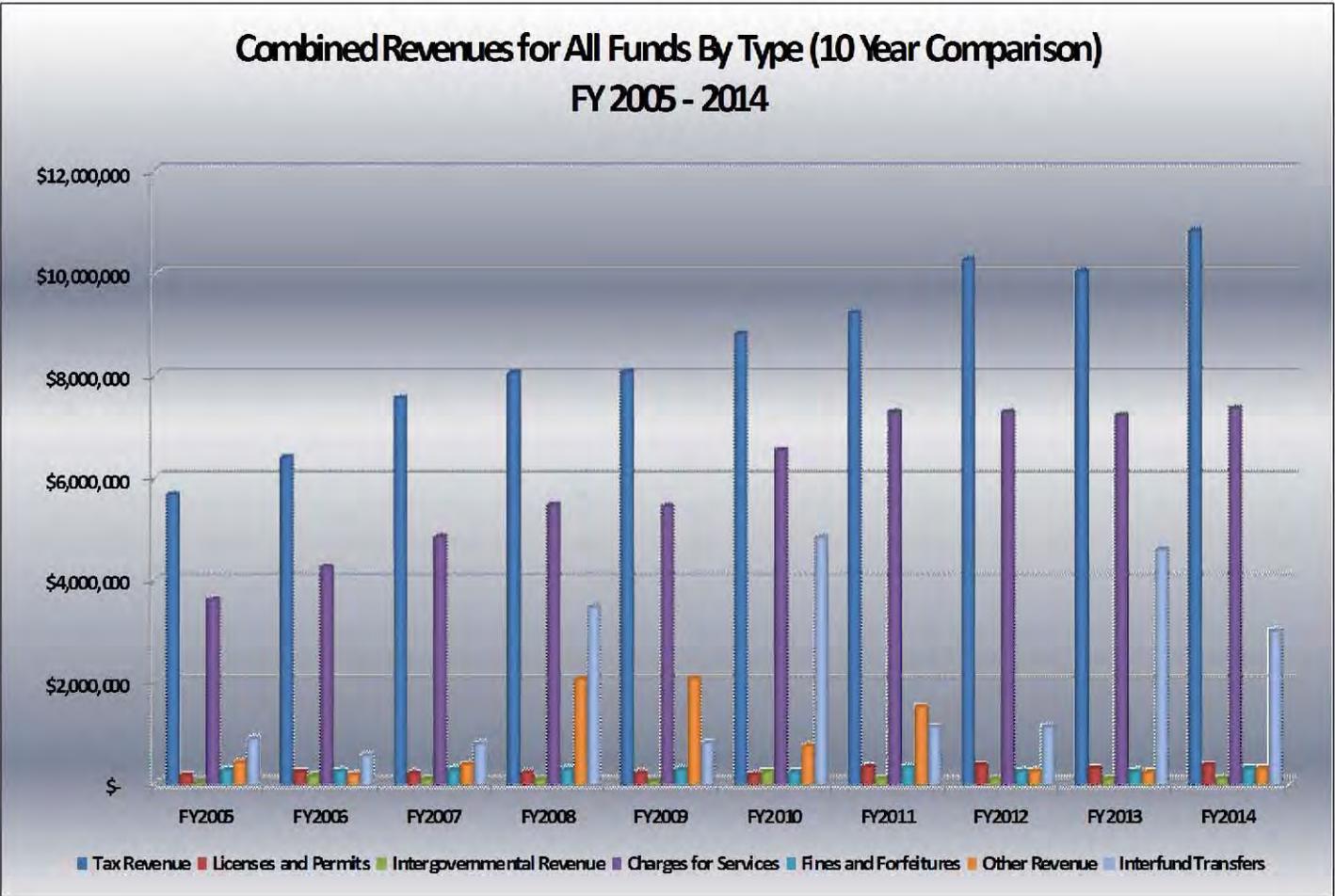
FY 2005 Through FY2014

Revenues By Type

Combined Funds

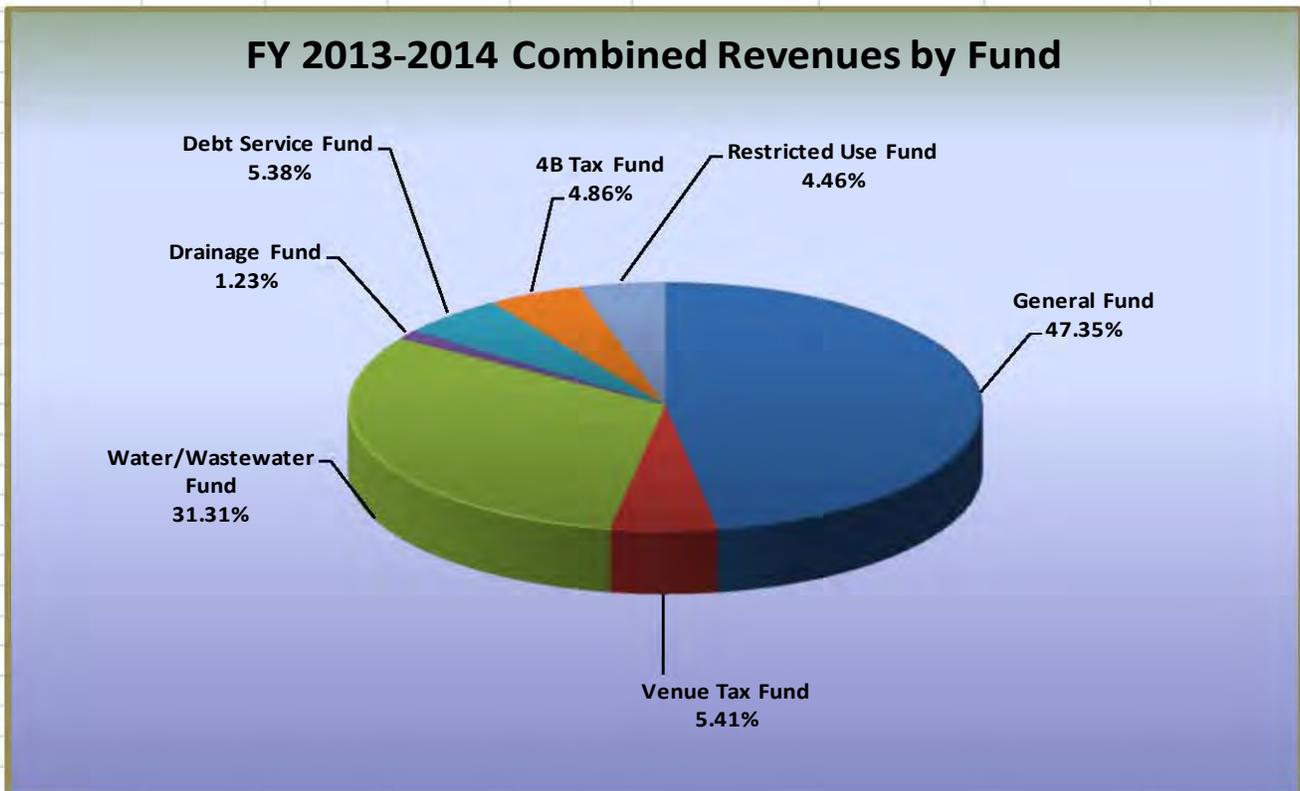
FY2010	FY2011	FY2012	FY2013	FY2014	Revenue By Type
\$ 8,821,363	\$ 9,240,843	\$ 10,268,785	\$ 10,042,000	\$ 10,840,142	Tax Revenue
196,960	354,026	385,002	322,882	391,000	Licenses and Permits
258,388	114,358	102,656	106,579	125,028	Intergovernmental Revenue
6,544,791	7,289,790	7,289,615	7,231,859	7,366,441	Charges for Services
244,283	339,780	262,614	262,000	316,200	Fines and Forfeitures
755,729	1,528,346	265,483	241,610	311,400	Other Revenue
4,835,723	1,126,060	1,136,469	4,597,574	3,005,741	Interfund Transfers
\$ 21,657,237	\$ 19,993,203	\$ 19,710,624	\$ 22,804,504	\$ 22,355,952	Total Revenues, All Funds

**Combined Revenues for All Funds By Type (10 Year Comparison)
FY 2005 - 2014**



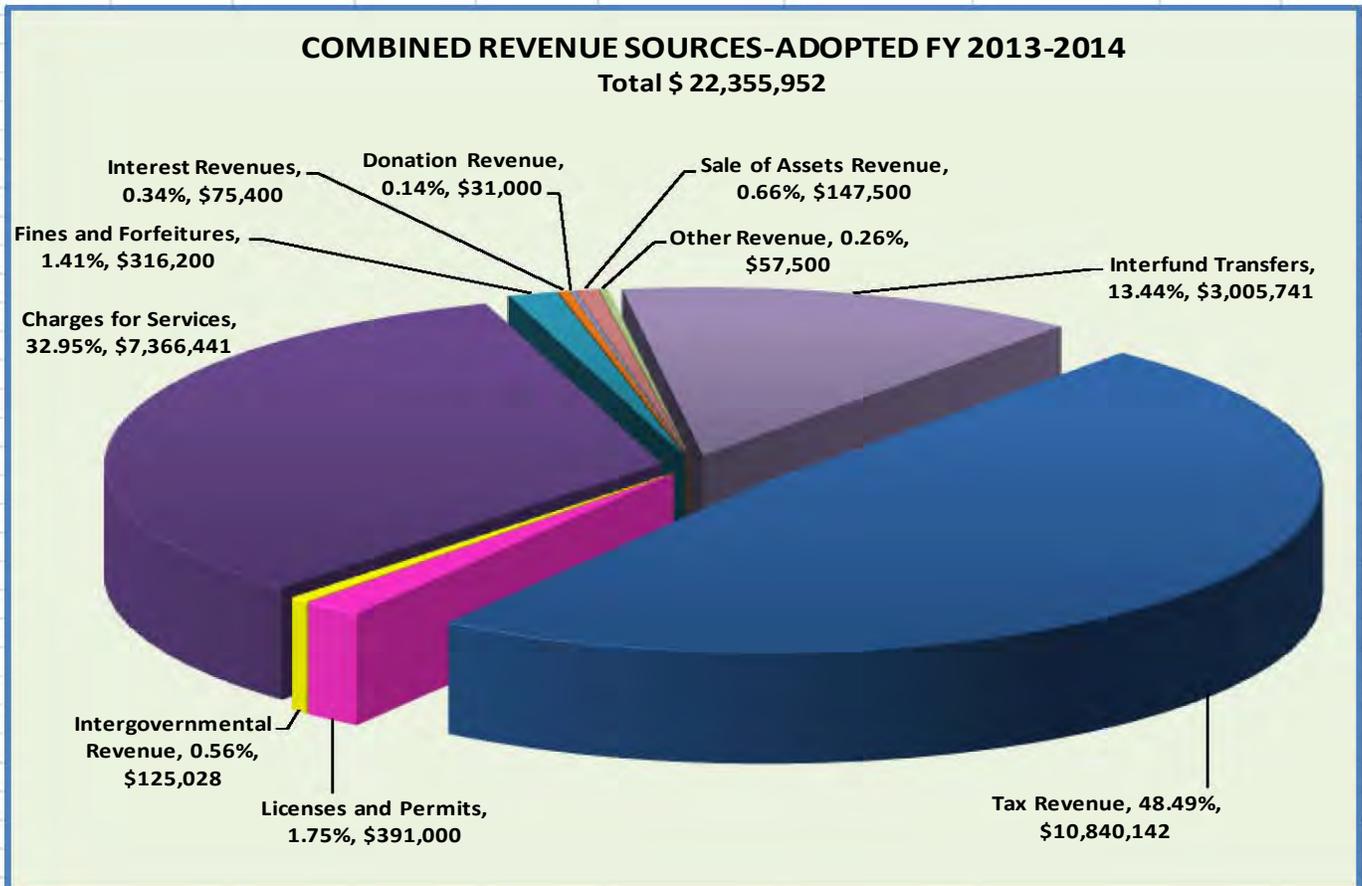
CITY OF PORTLAND
FY 2014
COMBINED REVENUES BY FUND

<u>Fund</u>	<u>Fiscal Year 2013-2014</u>	<u>Percentage</u>
General Fund	\$ 10,586,553	47.35%
Venue Tax Fund	1,209,350	5.41%
Water/Wastewater Fund	6,999,714	31.31%
Drainage Fund	275,100	1.23%
Debt Service Fund	1,203,385	5.38%
4B Tax Fund	1,085,500	4.86%
Restricted Use Fund	996,350	4.46%
Total Revenues	\$ 22,355,952	100.00%



**CITY OF PORTLAND
2013-2014
COMBINED FUNDS
REVENUES BY SOURCE**

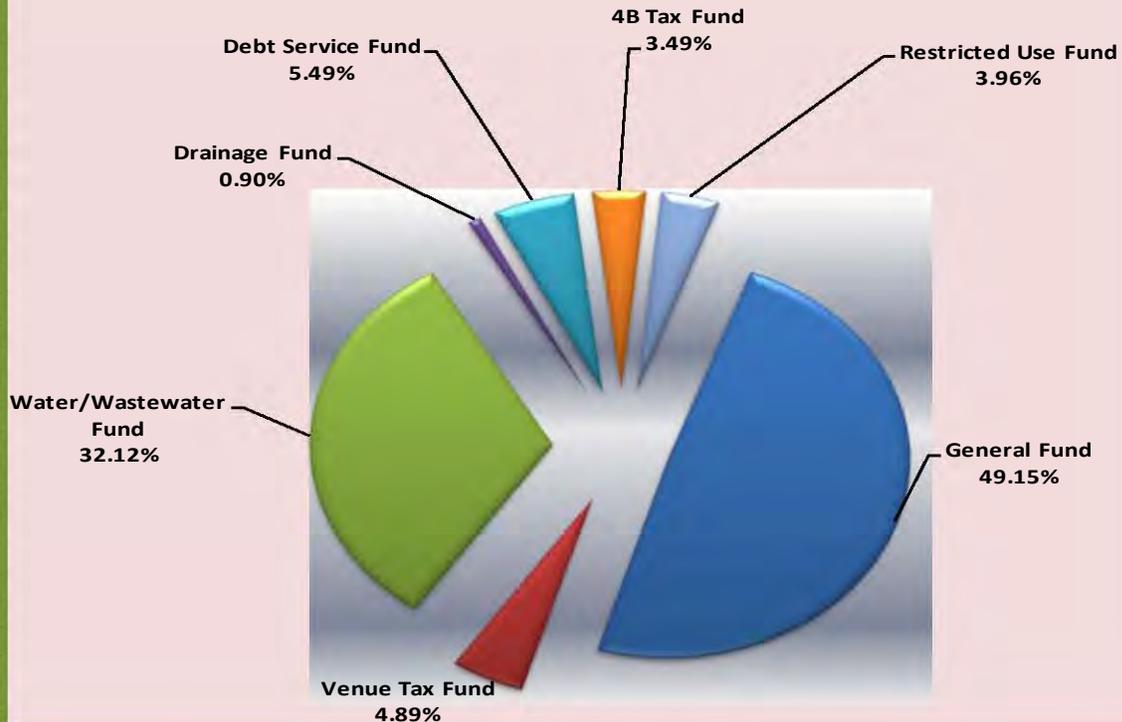
<u>Revenue Source</u>	<u>Fiscal Year 2013-2014</u>	<u>Percentage</u>
Tax Revenue	\$ 10,840,142	48.49%
Licenses and Permits	391,000	1.75%
Intergovernmental Revenue	125,028	0.56%
Charges for Services	7,366,441	32.95%
Fines and Forfeitures	316,200	1.41%
Interest Revenues	75,400	0.34%
Donation Revenue	31,000	0.14%
Sale of Assets Revenue	147,500	0.66%
Other Revenue	57,500	0.26%
Interfund Transfers	3,005,741	13.44%
Total Revenues, All Funds	\$ 22,355,952	100.00%



CITY OF PORTLAND
FY 2013 - 2014
COMBINED EXPENDITURES BY FUND

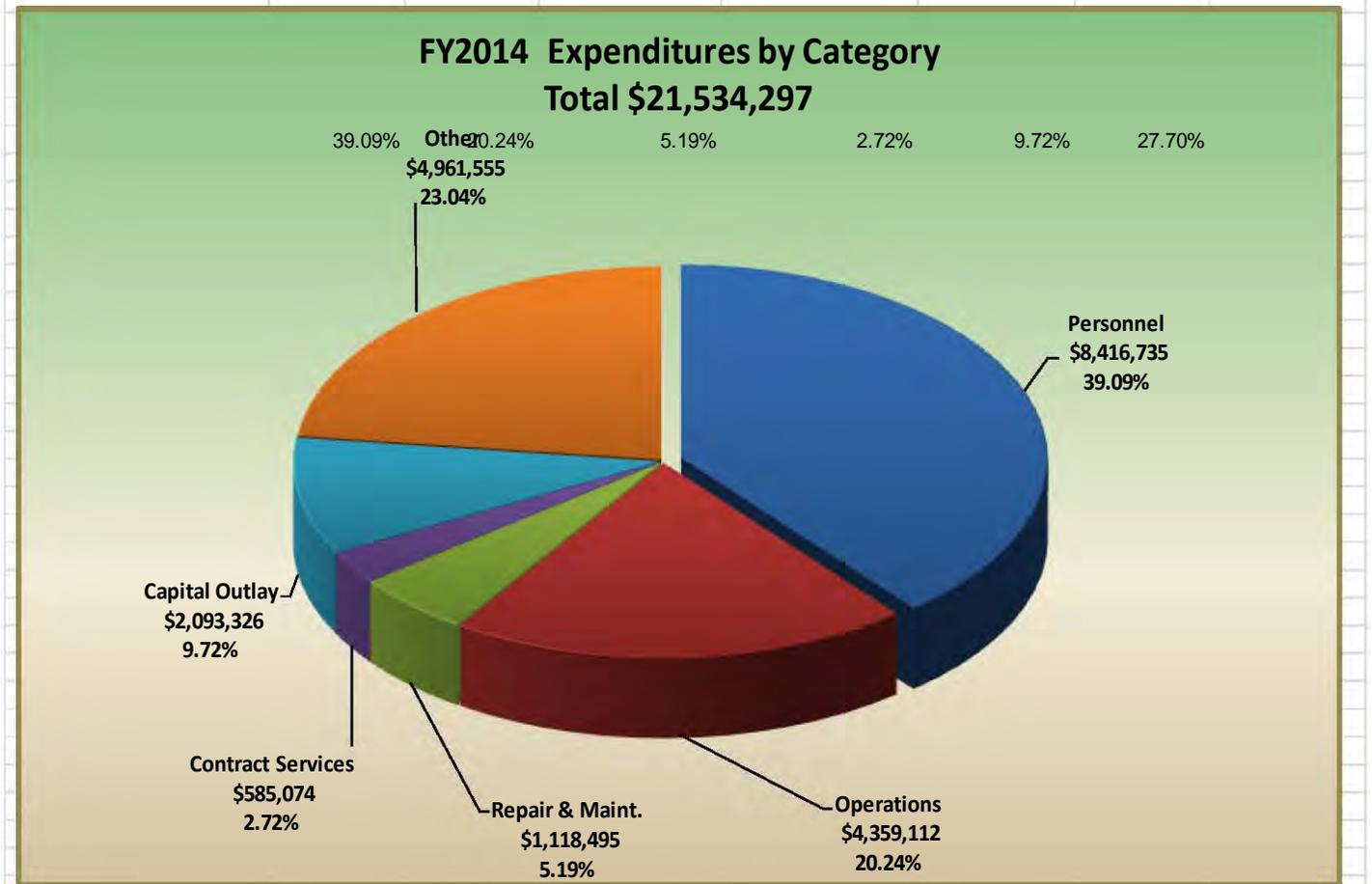
<u>Fund</u>	<u>Fiscal Year 2013-2014</u>	<u>Percentage</u>
General Fund	\$ 10,583,404	49.15%
Venue Tax Fund	1,053,344	4.89%
Water/Wastewater Fund	6,916,680	32.12%
Drainage Fund	194,258	0.90%
Debt Service Fund	1,182,064	5.49%
4B Tax Fund	751,721	3.49%
Restricted Use Fund	852,826	3.96%
Total Expenditures	\$ 21,534,297	100.00%

FY2014 Combined Expenditures by Fund



CITY OF PORTLAND
 FY 2014
 COMBINED FUNDS
 EXPENDITURES BY FUND

Fund	Budget Categories						Department
	Personnel	Operations	Repair & Maint.	Contract Services	Capital Outlay	Other	Total
General Fund	\$7,065,895	\$1,728,850	\$ 740,506	\$ 435,750	\$ 419,128	\$ 193,275	\$ 10,583,404
Water/Wastewater Fund	1,092,523	2,471,562	329,539	73,287	994,100	1,955,669	6,916,680
Debt Service Fund	-	-	-	-		1,182,064	1,182,064
4b Tax Fund	-	750	1,500	17,550	80,000	651,921	751,721
Drainage Fund	-	4,350	6,250	700	7,500	175,458	194,258
Restricted Use Fund	42,596	41,900	8,200	39,700	495,000	225,430	852,826
Venue Tax Fund	215,721	111,700	32,500	18,087	97,598	577,738	1,053,344
Total all Budgeted Funds	\$8,416,735	\$4,359,112	\$ 1,118,495	\$ 585,074	\$ 2,093,326	\$4,961,555	\$ 21,534,297



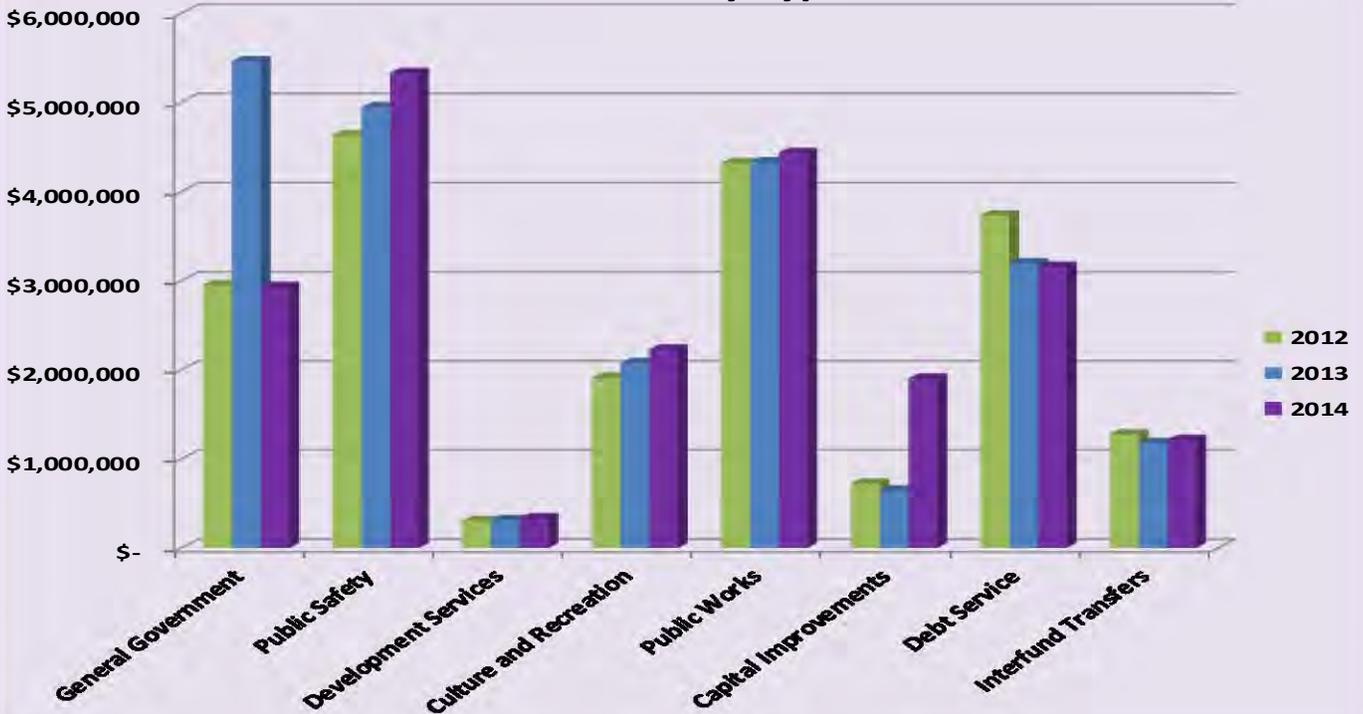


FY 2013-2014 Budgeted Expenditures By Type

Combined Funds

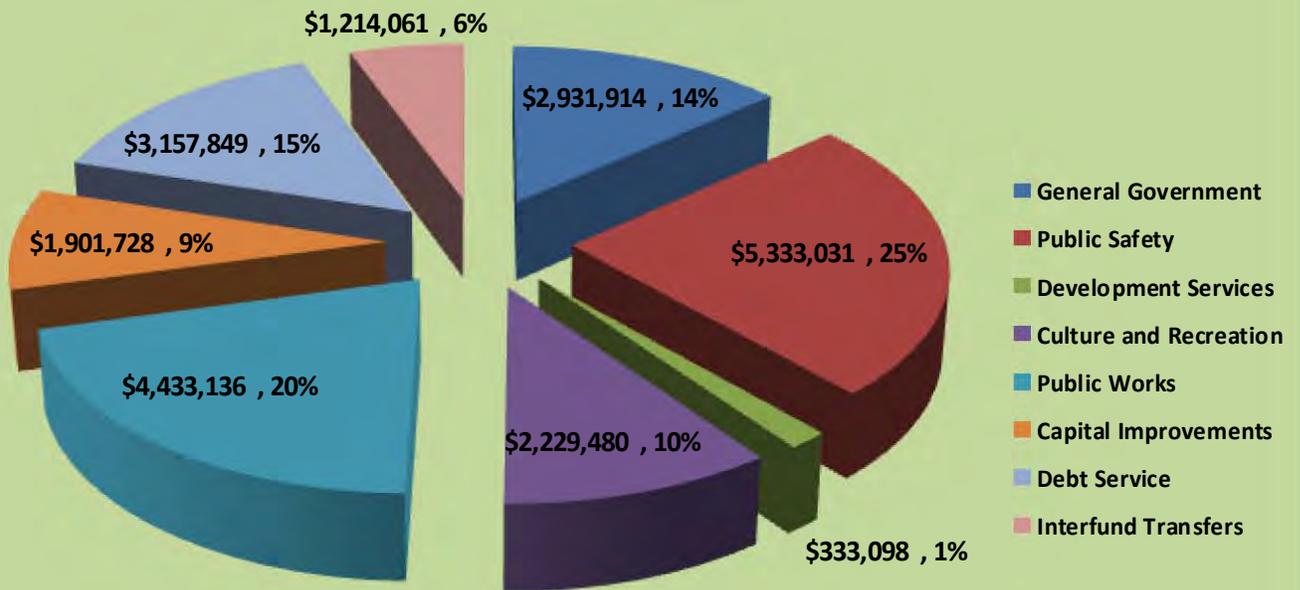
	Actual 2012	Projected 2013	Adopted 2014
<u>Budgeted Expenses/Expenditures:</u>			
General Government	\$ 2,950,149	\$5,463,630	\$2,931,914
Public Safety	4,632,874	4,945,125	\$5,333,031
Development Services	302,771	314,909	\$333,098
Culture and Recreation	1,911,619	2,075,070	\$2,229,480
Public Works	4,318,454	4,329,096	\$4,433,136
Capital Improvements	723,242	647,143	\$1,901,728
Debt Service	3,732,816	3,198,500	\$3,157,849
Interfund Transfers	1,277,792	1,180,166	\$1,214,061
<i>Total Budgeted Expenses/Expenditures</i>	\$ 19,849,717	\$ 22,153,639	\$ 21,534,297

Combined Fund 3 Year Comparison Revenue By Type





FY 2013-2014 Budgeted Expenditures By Type Combined Funds





CITY OF PORTLAND
GENERAL FUND



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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 and franchise taxes 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.

Fee increases for this year's budget process are presented as follows with the corresponding revenue to be generated:

- Animal Shelter Fees (\$3,500 in additional revenue).
- Voluntary Youth Fee becomes Mandatory Youth Safety & Programming Fee (\$10,000 in additional revenue).
- Various Parks and Recreation increases (\$26,000 in additional revenue).

Revenues for the General Fund will be relatively flat as compared to FY 2012-2013. General Fund revenue overall will increase .62% from FY 2013 to FY 2014, that is from \$10,521,353 to \$10,586,553 respectively.

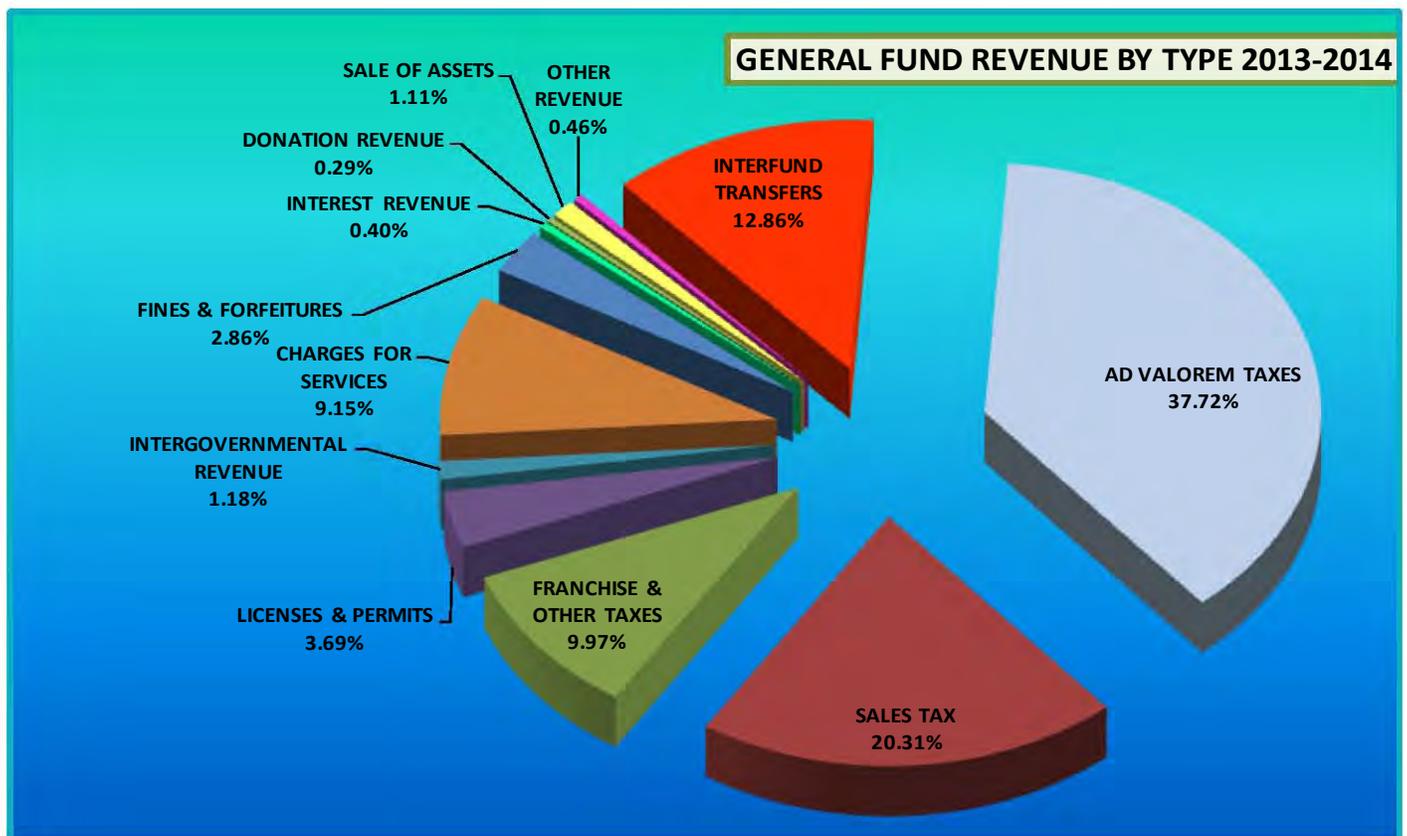
Significant revenue changes include increases in building permits, the GPISD Resource Officer Reimbursement, Animal Shelter Fees, Community Center Fees, Youth Activity Fee-Voluntary, KidzKamp and KidzKlub, Police Fines, and the Sale of Depreciated Assets. All of the increases are due to fee increases adopted by the budget process except Police Fines and Sale of Depreciated Assets. Police Fines should increase due to the two (2) additional police officers being added, as adopted by the budget process. The Sale of Depreciated Assets increase will come from the one-time sale of the Fire Rescue Truck which was purchased in 2009. The purchase of the rescue truck was to provide ambulance services if the third-party contractor was unable to perform the contract. Those services provided by the contractor have improved and thus the rescue vehicle is not needed by the City.

Significant decreases in revenue include Drawdown of Fund Balance which will decrease by 82.14% due to less capital "pay-as-you-go" projects being done in FY 2014.

The tables and charts on the following pages show the General Fund Revenue by Type from FY 2009 to Adopted FY 2014 and General Fund Revenue History in detail.

CITY OF PORTLAND
FY 2009 - 2014
GENERAL FUND REVENUE HISTORY

	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:						
AD VALOREM TAXES	3,501,324	3,689,809	3,609,405	3,850,144	3,660,000	3,992,500
SALES TAX	1,575,466	1,530,673	1,694,343	2,024,570	1,990,000	2,150,000
FRANCHISE & OTHER TAXES	1,063,107	1,036,779	1,025,034	1,049,802	1,025,000	1,056,000
LICENSES & PERMITS	198,579	196,960	354,026	385,002	322,882	391,000
INTERGOVERNMENTAL REVENUE	98,633	137,200	121,970	102,656	106,578	125,028
CHARGES FOR SERVICES	809,678	980,998	1,026,303	959,107	917,039	968,141
FINES & FORFEITURES	293,837	232,949	327,513	250,334	249,000	303,200
INTEREST REVENUE	45,661	37,769	67,230	88,884	46,377	42,100
DONATION REVENUE	8,914	10,160	14,002	11,726	14,772	31,000
SALE OF ASSETS	74,730	264,597	94,121	15,959	38,453	117,500
OTHER REVENUE	89,739	69,913	78,542	83,759	82,555	48,500
INTERFUND TRANSFERS	842,225	964,191	963,311	1,019,674	2,068,697	1,361,584
TOTAL REVENUES	\$ 8,601,893	\$ 9,151,998	\$ 9,375,800	\$ 9,841,617	\$ 10,521,353	\$ 10,586,553



CITY OF PORTLAND

FY 2009 - 2014

GENERAL FUND

Revenue History

		ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	ADOPTED BUDGET 2013-2014
REVENUES:						
40808000	TAX-PROPERTY-CURRENT	\$ 3,573,043	\$ 3,513,433	\$ 3,773,177	\$ 3,570,000	\$ 3,902,500
40809000	TAX-PROPERTY PRIOR YEARS	116,753	95,957	76,967	90,000	90,000
40809001	TAX CERTIFICATES & COSTS	13	15	-	-	-
49909000	UTILITY FRANCHISE TAXES	623,532	589,440	589,740	589,000	600,000
49909001	911 FRANCHISE TAX	58,897	57,056	54,068	45,000	60,000
49909002	SANITATION FRANCHISE FEE	270,470	284,330	309,691	300,000	300,000
49909003	SALES TAX	1,530,673	1,694,343	2,024,570	1,990,000	2,150,000
49909006	MIXED DRINK TAX	12,758	15,377	15,895	16,000	16,000
49909007	WIRELESS 911 SERVICE FEE	71,122	78,831	80,408	75,000	80,000
	Total Tax Revenue	\$ 6,257,261	\$ 6,328,782	\$ 6,924,516	\$ 6,675,000	\$ 7,198,500
41009000	EMERGENCY ALARM PERMITS	15,686	21,665	22,480	22,000	22,000
41009009	GARAGE SALE PERMIT FEES	9,781	10,220	9,458	9,000	9,000
42609000	BUILDING PERMITS	86,532	230,694	277,699	210,000	280,000
42609001	ELECTRICAL PERMITS	9,406	11,078	3,169	5,000	5,000
42609002	PLUMBING PERMITS	13,993	14,979	11,091	10,000	10,000
42609003	VENDING MACHINE PERMITS	225	195	180	200	200
42609004	HVAC PERMITS	13,624	14,293	8,846	8,000	10,500
42609005	CERT OF OCC PERMIT	1,575	1,910	4,750	1,500	1,500
42609006	OIL & GAS PERMITS	2,100	2,100	-	-	-
42609007	RE-INSPECTION, ALL PERMIT TYPES	800	650	200	200	500
42609008	ADM FEE - WORK W/OUT PERMIT	-	-	-	2,750	-
42609100	BUSINESS LICENSE FEES	35,200	34,479	38,557	32,500	32,500
42609110	LOT MOWING	2,051	2,352	2,300	2,782	2,000
42609120	ZONING & PLATTING FEES	5,642	7,891	3,387	17,500	15,000
42609130	DEMOLITION REIMBURS	75	-	-	-	-
44001000	PACKAGE LIQUOR PERMITS	270	1,520	2,885	1,450	2,800
	Total Licenses and Permits	\$ 196,960	\$ 354,026	\$ 385,002	\$ 322,882	\$ 391,000
41009900	GPISD - RESOURCE OFFICER REIMB.	67,973	59,255	54,155	56,000	74,528
41109000	GRANTS - POLICE DEPARTMENT	-	-	-	-	-
41109001	DARE/UNIVERSAL/COPFAST	-	-	-	-	-
41109011	LAW ENF STATE/FED REIMBURS	3,169	-	-	-	-
41109012	DEA TASK FORCE REIMBURSEMENTS	29,269	25,773	22,730	22,500	22,500
41109125	REIMBURSE TRAFFIC CONTROL O.T.	-	1,223	299	1,100	1,000
41409000	SAN PAT CTY-FIRE REIMBURS	24,005	24,907	24,472	25,979	26,000
41409500	GRANTS-EMERGENCY PREPARED.	-	-	-	-	-
41509000	GATES FOUNDATION GRANT	-	-	-	-	-
46009001	SAN PAT CTY-LIBRARY	1,000	1,000	1,000	1,000	1,000
49909962	LAW ENFORCEMENT ED./STANDARDS	2,272	2,200	-	(1)	-
	Total Intergovernmental Revenue	\$ 127,688	\$ 114,358	\$ 102,656	\$ 106,578	\$ 125,028

CITY OF PORTLAND

FY 2009 - 2014

GENERAL FUND

Revenue History

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	ADOPTED BUDGET 2013-2014
REVENUES:					
41009001 ANIMAL SHELTER FEES	22,307	22,867	15,425	11,500	15,000
41009002 TOWING & IMPOUNDING FEES	3,757	2,050	1,960	2,600	2,600
41009008 POLICE COMMUNITY SERVICE FEES	1,318	1,156	895	1,000	1,200
41009050 SCHOOL & CHILD SAFETY FEES	-	-	-	-	-
41209002 FIRE DEPT FEES & CHARGES	89,868	90,686	91,579	92,000	92,000
41405000 FIRE SCHOOL FEES	-	-	-	-	-
41406000 EMS FEE	236,383	237,305	238,180	240,000	240,000
42209000 GARBAGE SERVICE FEES	(604)	(546)	(209)	-	-
45009900 LEAGUE MAINTENANCE REIMBURSE.	-	-	-	-	-
45109000 COMMUNITY CENTER REVENUE	137,967	130,139	127,354	110,000	128,578
45109010 COMMUNITY CENTER RENTAL	76,207	74,327	90,367	75,000	85,000
45109100 SKATE PARK REVENUES	4,647	4,904	3,350	1,500	1,500
45109500 YOUTH PROGRAMS	1,635	2,979	4,150	11,000	5,000
45109550 LEAGUE PARTICIPATION FEES	6,780	4,515	529	1,216	1,000
45109575 YOUTH ACTIVITIES FEE - VOLUNTARY	7,569	85,198	83,873	80,000	90,000
45109600 ADULT PROGRAMS	139,097	109,166	19,069	20,000	20,000
45209000 SWIMMING POOL REVENUE	-	-	-	-	-
45309000 KIDZ KAMP	74,694	81,961	94,697	83,630	85,825
45409000 KIDZ KLUB	177,687	177,392	184,593	184,593	198,238
45509000 SENIOR CENTER ACTIVITY FEES	-	-	-	-	-
46009002 FAX INCOME	1,686	2,204	3,295	3,000	2,200
49909400 IPP CONCESSION & GATE	-	-	-	-	-
49909450 RADIO MAINTENANCE - TRI CO EMS	-	-	-	-	-
Total Charges for Services	\$ 980,998	\$ 1,026,303	\$ 959,107	\$ 917,039	\$ 968,141
41009004 POLICE FINES	182,637	186,778	221,779	220,000	275,000
41009005 DRUG SEIZURE - LOCAL	-	-	-	-	-
41009006 DRUG SEIZURE - STATE	6,219	102	-	-	-
41009007 DRUG SEIZURE - FEDERAL	19,877	115,765	-	-	-
46009000 LIBRARY FINES	5,301	4,935	7,250	6,000	5,200
49909961 SCHOOL ZONE: CHILD SAFETY FEE	18,915	19,933	21,305	23,000	23,000
Total Fines & Forfeitures	\$ 232,949	\$ 327,513	\$ 250,334	\$ 249,000	\$ 303,200
49909100 INTEREST ON INVESTMENTS	31,367	40,635	10,982	877	2,000
49909101 INTEREST ON SAVINGS	-	-	-	-	-
49909102 INTEREST-TEXPOOL	6,402	2,833	1,297	1,500	1,500
49909103 INTEREST-CDARS	-	-	5,519	10,000	4,600
49909135 INTEREST EARNINGS-BROKERAGE	-	23,762	71,086	34,000	34,000
Total Interest Revenues	\$ 37,769	\$ 67,230	\$ 88,884	\$ 46,377	\$ 42,100

CITY OF PORTLAND

FY 2009 - 2014

GENERAL FUND

Revenue History

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	ADOPTED BUDGET 2013-2014
REVENUES:					
49909951 DONATIONS -POLICE DEPARTMENT	2,000	-	-	-	-
49909952 DONATIONS -LIBRARY	-	1,827	681	-	1,000
49909953 DONATIONS - PARKS & RECREATION	4,600	5,075	4,400	12,000	12,000
49909954 DONATIONS - FIRE DEPARTMENT	100	600	195	2,700	500
49909955 DONATIONS - A E D FOR POLICE	-	-	-	-	-
49909956 DONATIONS - SENIOR CENTER	750	-	-	72	-
49909997 DONATIONS-PARKS-RESTRICTED	2,710	6,500	6,450	-	17,500
Total Donation Revenue	\$ 10,160	\$ 14,002	\$ 11,726	\$ 14,772	\$ 31,000
49909300 OIL & GAS ROYALTIES/LEASES	43,539	18,257	15,634	17,500	17,500
49909500 SALE OF DEPRECIATED ASSETS	218,859	75,864	325	20,953	100,000
49909506 SALE OF OUT DATED BOOKS	-	-	-	-	-
49909510 ABANDONED R.O.W. PROCEEDS	2,199	-	-	-	-
Total Sale of Assets Revenue	\$ 264,597	\$ 94,121	\$ 15,959	\$ 38,453	\$ 117,500
40209050 MISCELLANEOUS REIMBURSE	2,207	25,870	15,134	26,000	5,000
40209051 INSURANCE PROCEEDS & REFUNDS	32,455	26,546	27,420	6,728	3,000
41209000 AMBULANCE RUNS REIMBURSEMENT	1,935	-	-	-	-
41409550 FEMA REIMBURSEMENTS	7,686	-	-	-	-
41409600 FIRE DEPT. REIMBURSEMENT	-	-	-	-	-
42009001 GENERAL SERVICES REIMBURSEMENT	-	669	378	326	-
49909090 MISCELLANEOUS	14,061	7,886	16,119	17,001	15,000
49909091 VENDING MACHINE PROCEEDS	-	-	-	-	-
49909092 DISCOUNTS	580	538	551	500	500
49909094 CONVENIENCE FEE - CREDIT CARD	10,989	17,033	24,157	32,000	25,000
49909200 MAP & STICKER SALES	-	-	-	-	-
Total Other Revenue	\$ 69,913	\$ 78,542	\$ 83,759	\$ 82,555	\$ 48,500
49909900 TRANSFER IN-FROM WATER/WW	375,664	313,857	476,499	510,620	532,051
49909910 TRANSFER IN-PCC CORP.	361,058	318,394	322,483	295,272	322,015
49909914 TRANSFER IN-G.O. BONDS CONST. FND	-	36,029	-	25,497	22,947
49909915 TRANSFER IN-REVENUE BOND FUND	-	41,351	-	50,994	52,694
49909918 TRANSFER IN - DRAINAGE FUND	-	-	-	-	-
49909920 RESTRICTED USE FUND REIMBURS.	-	-	-	-	-
49909921 TRANSFER IN-VENUE PROJECT	227,469	253,680	220,692	257,329	260,838
49909925 TRANSFER IN - EMERGENCY SERVICES	-	-	-	-	-
49909928 TRANSFER IN - DRAINAGE CONSTR	-	-	-	-	5,099
49909965 DRAW DOWN OF FUND BALANCE	-	-	-	928,985	165,940
Total Interfund Transfers	\$ 964,191	\$ 963,311	\$ 1,019,674	\$ 2,068,697	\$ 1,361,584
TOTAL REVENUES	\$ 9,142,486	\$ 9,368,188	\$ 9,841,617	\$ 10,521,353	\$ 10,586,553



Ad Valorem revenue has been steady over the last eight years as can be seen in the chart below. The Maintenance & Operation portion of the Effective Tax Rate has varied over those same eight years as can also be seen in the chart below.

The Effective Tax Rate for FY 2012 was high due to the decreased appraised values in property that year. This decline can be attributed to the depressed economy and housing market at that time. This year’s budget is predicated on a Maintenance & Operation rate of \$0.440586, which includes a \$0.02 increase, over the Effective Tax Rate. Assessed and taxable property values rose by 4.22% from the previous year from \$804,307,257 to \$838,251,529. New property added to the tax roll will produce an additional \$160,197.

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



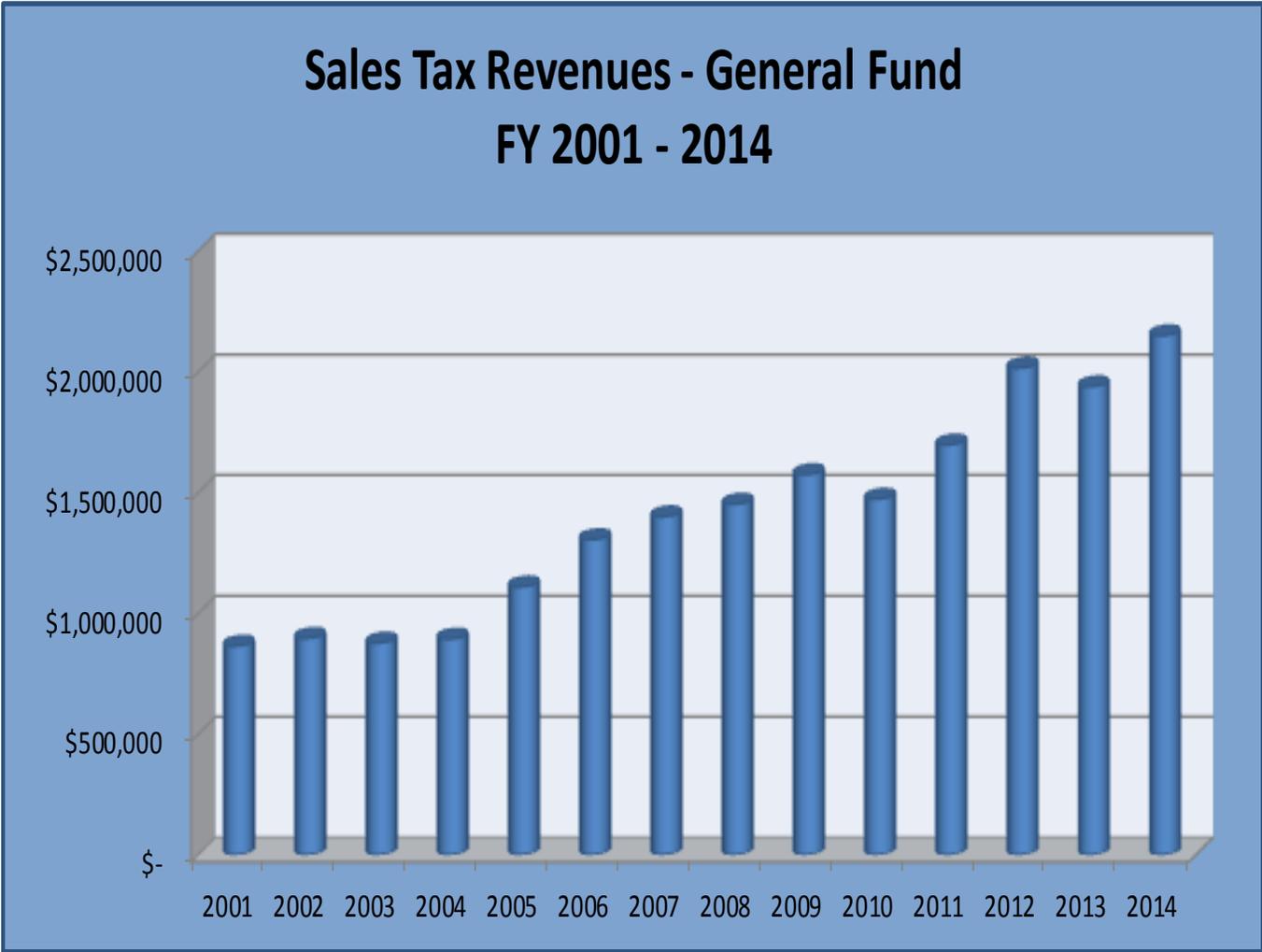
AD VALOREM COLLECTIONS	\$2,913,778	\$3,273,855	\$3,501,324	\$3,689,809	\$3,609,406	\$3,850,145	\$3,668,076	\$3,867,505
M & O RATE per \$100 valuations	\$0.4224	\$0.4141	\$0.4254	\$0.4268	\$0.4291	\$0.4967	\$0.4506	\$0.44059



As shown in the chart below sales tax revenue has increased over time with only a couple of years suffering from a decline. As the Eagle Ford Shale came into play in late FY 2011 and more fully in FY 2012 many government entities benefited from the surge in sales tax revenue. As the infrastructure was built out the sales tax revenue decreased as can be seen in FY 2013.

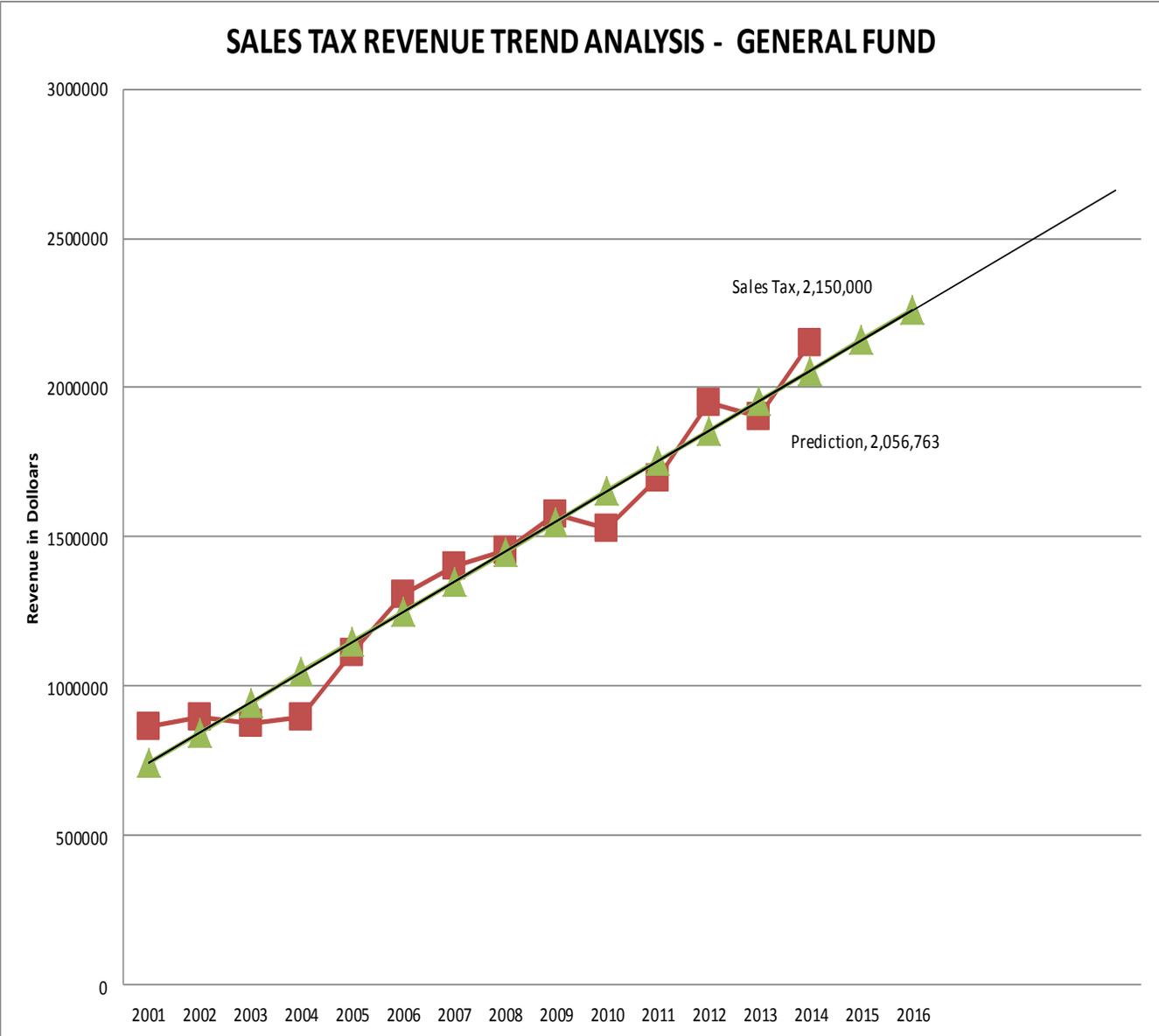
The budget for FY 2014 illustrates a slight tick up from the prior year. That slight increase in Sales Tax is mostly credited to the finished construction of the Academy Sports & Outdoor Store in the fall of 2013. The Ad Valorem impact from the completed store will not be realized until 2014 Appraised Values come out, at that time the store will be on the Tax Roll as new property.

The chart below shows a historical analysis of Sales Tax revenue from FY 2001 to FY 2014.





The Sales Tax Revenue Trend Analysis Chart below shows the FY 2014 budget as slightly higher than the predicted amount. The predicted amount is based on historical data used in a regression model. The increase in the budgeted amount is due to the aforementioned Academy Sports & Outdoor Store which will be completed in the Fall. The Sales Tax Revenue will benefit the City, especially since the store is due to be opened before the Christmas season. This gives the City around six-months of additional Sales Tax revenue for FY 2014. The City has still however, taken a conservative approach in budgeting the amount of \$2,150,000 for sales tax receipts for FY 2014.





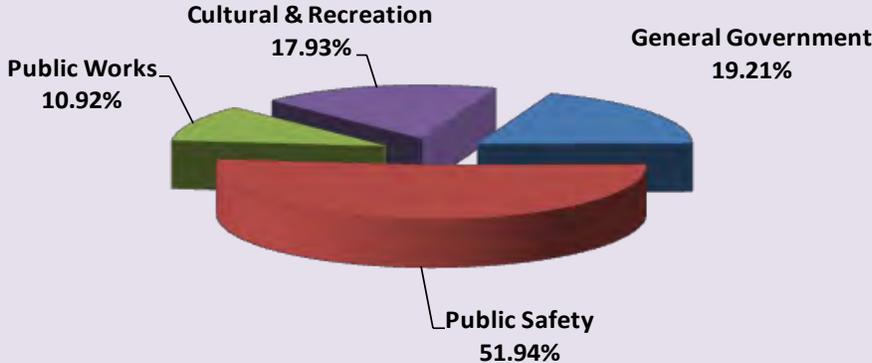
General Fund Expenditures will increase by \$62,844, or .60%, from FY 2013 to FY 2014. It is necessary to predict expenditures with a high level of confidence while maintaining a quality service menu to taxpayers and customers alike. Expenditures of the General Fund include police and fire protection, parks and recreation, municipal court, permitting and infrastructure maintenance.

The chart below shows where the money is spent. Public Safety makes up almost 52% of the total expenditures for the General Fund. The increase from last year in Public Safety spending is \$295,405 or 5.68%. Budgeted expenditures include two (2) additional officers' salaries and benefits, as well as vehicles and equipment.

FY 2013-2014 Budgeted Program Activity Expenditures

General Fund							
Department Budgets by Category							Department
General Fund	Personnel	Operations	Repair & Maint.	Contract Services	Capital Outlay	Other	Total
Department							
<i>General Government</i>	1,093,763	362,750	98,090	86,450	199,000	193,275	2,033,328
<i>Public Safety</i>	4,145,034	661,417	308,280	212,300	169,226	-	5,496,257
<i>Public Works</i>	636,594	258,702	129,266	106,500	25,000	-	1,156,062
<i>Cultural & Recreation</i>	1,190,504	445,981	204,870	30,500	25,902	-	1,897,757
Total	\$ 7,065,895	\$ 1,728,850	\$ 740,506	\$ 435,750	\$ 419,128	\$193,275	\$ 10,583,404

PROGRAM ACTIVITY EXPENDITURES FY 2013-2014

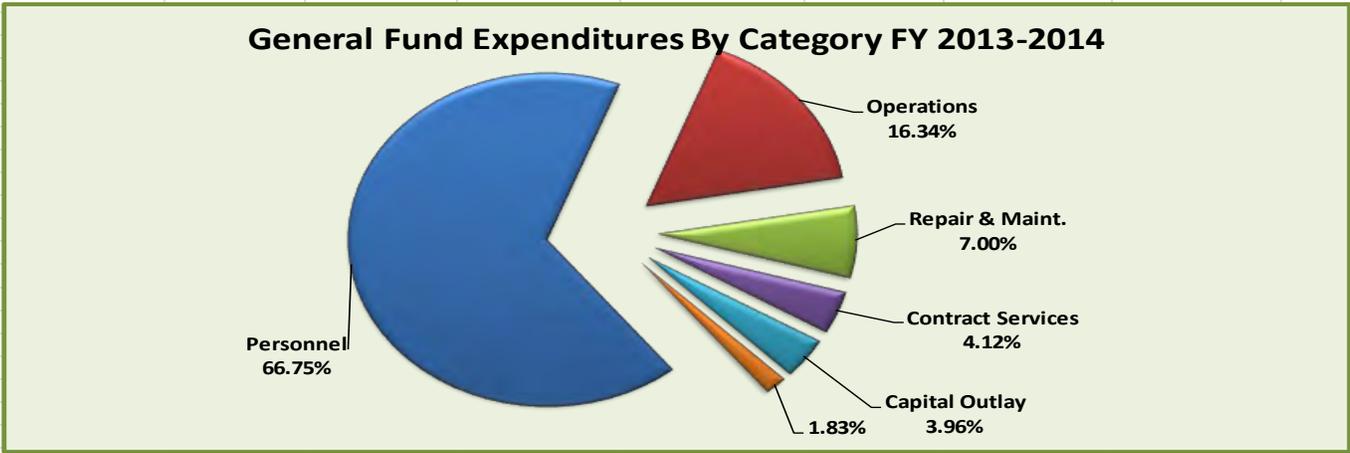
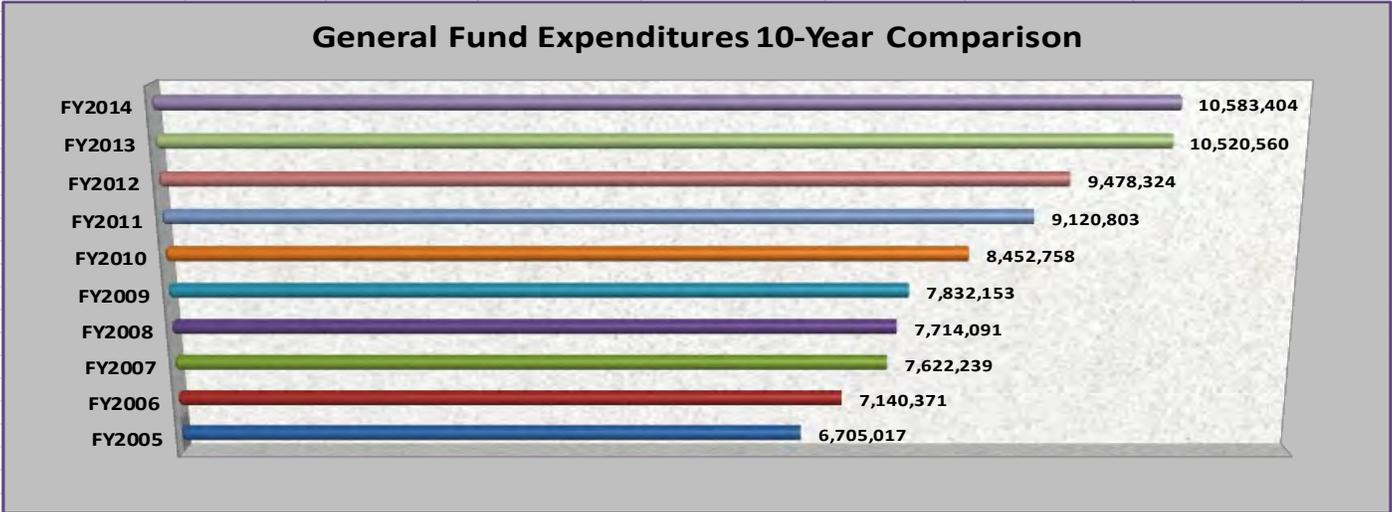




Below is a ten (10) year analysis of General Fund expenditures from FY 2005 to FY 2013 in tabular and graphical format.

HISTORICAL REVIEW (FY 2005 Through FY 2014)
Expenditures By Category
 General Fund

	Expenditure Categories						Expenditures Total
	Personnel	Operations	Repair & Maint	Contract Services	Capital Outlay	Other	
FY2005	4,139,420	986,859	522,864	166,245	274,861	614,768	6,705,017
FY2006	4,414,825	1,048,736	734,351	242,551	478,979	220,929	7,140,371
FY2007	4,920,093	1,197,582	578,325	264,322	322,732	339,185	7,622,239
FY2008	5,032,388	1,207,224	549,167	270,914	437,278	217,120	7,714,091
FY2009	5,484,902	1,262,020	487,592	247,749	189,753	160,137	7,832,153
FY2010	5,775,565	1,338,956	549,045	405,790	111,196	272,206	8,452,758
FY2011	5,820,391	1,303,747	586,404	453,716	794,473	162,072	9,120,803
FY2012	6,236,079	1,377,619	645,962	527,353	368,974	322,337	9,478,324
FY2013	6,768,639	1,511,209	745,830	393,640	206,055	895,187	10,520,560
FY2014	7,065,895	1,728,850	740,506	435,750	419,128	193,275	10,583,404





CITY OF PORTLAND
GENERAL FUND
DEPARTMENT DETAIL
&
PERFORMANCE
MEASURES



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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.

The Administration Department provides management services, budgeting, policy, and communications to elected officials, city staff and citizens.

Strategic Objectives:

Recognize that government can't do everything for everyone.

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.

Mitigate issues in which rights conflict only when doing so serves a compelling public purpose.

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, however, demands made by such prospects for financial incentives should only be met when there is a compelling purpose.

SERVICE INITIATIVES FOR FISCAL YEAR 2013 – 2014:

1. Engage consultant to develop a Growth Management Plan in the Extraterritorial Jurisdiction to determine both benefits and costs that will be associated with annexing a given tract or area.
2. Establish 2014-2015 Budget priorities.
3. Work with Corpus Christi Regional Economic Development Corporation and San Patricio County Economic Development Corporation to bring at least one development project to the City.
4. Preserve the City as a “bedroom community” that is safe, has good schools and a quality menu of services.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Completed Performance Evaluation Project and full implementation began June 1, 2013.
2. Developed an Economic Development Incentive Policy for entities that wish to come to the City.
3. Implement a Donations and Volunteerism program. *Began work on preliminary website for projects available to Civic Groups, Scouts, and others.*
4. Established 2013-2014 Budget priorities.
5. Administer Elections efficiently and effectively. *No election occurred.*
6. Continue Strategic Planning Retreats. *Ongoing*

<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Administrative FTE's	11.55	12.55	13.55	12.55
Department Expenditures	\$881,643	\$1,939,424	\$1,897,281	\$1,175,212
Total Number of City Employees	135.8	144.08	146.43	149.43
<u>Outputs:</u>				
Number of City Council Meetings	24	24	24	24
Population Served	18,336	15,099	15,684	16,270
<u>Effective Measures:</u>				
Taxable Assessed Valuation	\$863,789,635	\$782,962,612	\$804,454,769	\$859,584,399
Taxable Value Per Capita	\$47,109	\$51,855	\$51,291	\$52,832
G.O. Bond Rating	A+	A+	AA-	AA-
#of Construction Applications (Due to EDC Contract)	0	0	0	1
<u>Efficiency Measures:</u>				
Cost of Government Per Citizen	\$48	\$128	\$121	\$72
Department FTE as a % of General Fund FTE	8%	9%	10%	9%



BUDGET SUMMARY			
	Actuals	Projected	Adopted
ADMINISTRATION	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$418,223	\$607,510	\$520,220
Operations & Utilities	302,084	256,644	269,937
Repair & Maintenance	49,493	70,00	70,830
Contract Services	193,002	63,940	83,850
Capital Outlay	-	-	37,000
Other	322,337	899,187	193,275
Total	<u>\$1,285,139</u>	<u>\$1,897,281</u>	<u>\$1,175,212</u>

PERSONNEL

ADMINISTRATION	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
City Manager	1	1	1
Assistant City Manager	0	1	0
City Secretary	1	1	1
Custodian/AV Tech	2.55	2.55	2.55
Council Members	6	6	6
Mayor	1	1	1
Assistant to City Manager	1	1	1
<u>Total</u>	<u>12.55</u>	<u>13.55</u>	<u>12.55</u>



**CITY OF PORTLAND
CITY HALL**



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 is responsible for the collection, investment, disbursement & documentation of all City funds. The Finance Department also provides oversight for Utility billing and collection, Human Resources, and purchasing services for the City.

Strategic Objectives:

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

SERVICE INITIATIVES FISCAL YEAR 2013 – 2014:

1. Complete installation and integrated use of Laserfiche as a workflow process with Human Resources and Municipal Court.
2. Complete positive pay project to ensure the safety of the City against check fraud.
3. Complete upgrade of Tyler Incode software package to Version 9 and install Human Resource module.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Maintained 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. ***In progress, computer hardware and software limitations are being addressed to allow implementation.***
3. Provided financial reporting in conformity with generally accepted accounting principles (GAAP) that resulted in the awarding of the Government Finance Officers Association (GFOA) Certificate of Achievement.

4. Implement software to improve human resource services and reduce paper-based records. *In progress, computer hardware and software limitations are being addressed to allow implementation.*
5. Provided support and analysis to facilitate funding of capital improvements in most efficient manner. *Ongoing.*
6. Completed bid and awarded group insurance to third-party.
7. Exploit opportunities to improve workforce wellness. *Offer flu shots and wellness checkups through insurance.*

<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	4	4	4	4
Department Expenditures	\$328,861	\$333,773	\$367,368	\$361,760
<u>Outputs:</u>				
Number of A/P Checks	3,241	3,220	3,028	N/A
Number of Payroll Checks	1,323	1,157	1,163	N/A
Number of Payroll Direct Deposits	2,889	3,234	3,296	N/A
Prepare CAFR within 6 Months of Year-End	Yes	Yes	Yes	Yes
Prepare Budget Document within 90 Days of Adoption	No	No	No	Yes
Prepare Monthly Grant Reports by the 15th of the Following Month	Yes	Yes	Yes	Yes
<u>Effective Measures:</u>				
GFOA's CAFR Award	Yes	Yes	Applied	Will Apply
GFOA's Budget Award	Yes	Yes	Yes	Will Apply
Financial Reports Issued by the 22nd of the Following Month	100%	75%	100%	100%
<u>Efficiency Measures:</u>				
Bank Statements Reconciled by the 15th	100%	75%	100%	100%



BUDGET SUMMARY			
	Actuals	Projected	Adopted
FINANCE	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$292,830	\$320,529	\$322,020
Operations & Utilities	11,974	17,942	23,080
Repair & Maintenance	12,755	10,897	14,160
Contract Services	-	1,000	2,500
Capital Outlay	5,185	17,000	-
Total	<u>\$322,745</u>	<u>\$367,368</u>	<u>\$361,760</u>

PERSONNEL

FINANCE	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Finance Director	1	1	1
Sr. Accountant/Budget Coordinator	1	1	1
Accounting Assistant	1	1	1
Human Resource Generalist	1	1	1
<u>Total</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>





INFORMATION TECHNOLOGY

PROGRAM OBJECTIVES:

The Information Technology (I.T.) 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.

The I.T. Department recommends system improvements, upgrades, and replacements. The department also provides trouble-shooting and repair of hardware, software, and network systems.

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 2013 – 2014:

1. Complete centralization and upgrades to PBX telephone system including full redundancy.
2. Consolidated fiber optic dedicated internet access for all city facilities with the exception of the senior center.
3. Continue migration of physical servers to local cloud platform.
4. Complete blade array/local cloud platform hardware installation and implementation.
5. Increase certification level to A+ certifications for all IT staff.
6. Complete Nagios/GLPI integration and implementation.
7. Implement Next Generation 911 system.
8. Assist in new SCADA system implementation.
9. Migrate fire department communications data systems to new fire department tower.
10. Consolidate system network domains to two primary domains; city government, and secured CJIS complaint domains.



ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Install Community Center new Parks and Recreation software. *Software went live October 2013*
2. Continue Spillman software installation project and attend additional training. *Completed*
3. Complete city-wide integrated help desk and ticket monitoring system. *Completed*
4. Continue Building Development Services and Fire Department software projects. *Completed*
5. Expand virtualization system to all city departments. *In progress*
6. Continue the IT inventory system. *Increased utilization*
7. Continued participation in LEAP and local and area crimes investigations. *Ongoing*
8. Bring all training and installation manuals up to date. *In progress*
9. Training to increase skill levels and achieve essential certifications. *Ongoing*
10. Upgrade and consolidate PBX Systems. *Completed*
11. Replace Antivirus / Antimalware software. *Completed*
12. Upgrade Public Safety Networks to FIPS / CJIS 5.0 Compliance. *Completed*
13. Build and install Redundant City Routing System. *Completed*
14. Integrate Help Desk and IT Systems Status Monitoring and Alerting System (Nagios / GLP Integration). *Completed*



Service Indicator	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	3	3	3	3
Department Expenditures	\$172,757	\$244,327	\$323,764	\$496,356
<u>Outputs:</u>				
Number of Service Request Tickets Issued*	N/A	N/A	467	N/A
<u>Effective Measures:</u>				
Number of Tickets Opened*	N/A	N/A	4	N/A
Number of Tickets Closed*	N/A	N/A	463	N/A
<u>Efficiency Measures:</u>				
Percentage of Service Tickets Completed Within 5 Days*	N/A	N/A	N/A	N/A
*New Performance Measures (6 months)				

BUDGET SUMMARY			
	Actuals	Projected	Adopted
INFORMATION TECHNOLOGY	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$224,093	\$250,097	\$251,523
Operations & Utilities	17,326	55,907	69,733
Repair & Maintenance	2,908	17,760	13,100
Contract Services	-	-	-
Capital Outlay	-	-	162,000
Total	<u>\$244,327</u>	<u>\$323,764</u>	<u>\$496,356</u>

PERSONNEL

INFORMATION TECHNOLOGY (I.T.)	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
I.T. Manager	1	1	1
I.T. Specialist	2	2	2
Total	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>



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.

The Police Department responds to calls requesting emergency related services, issues citations and warrants, conducts investigations, patrols neighborhoods and works with other entities to ensure the safety of citizens within the City as well as surrounding areas.

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 2013 – 2014:

1. Increase the number of attempts to contact wanted persons (Class C warrants) by 5%.
2. Reduce the number of burglaries (adjusted for population) by deploying pro-active patrolling techniques and with the additional hire of one patrol officer.
3. Begin a program for quality rating and community satisfaction through a citizen survey program.
4. Reduce the number of traffic accidents and injury accidents by 5% through aggressive enforcement of the main contributing violations.
5. Hire one (1) code enforcement officer in order to maintain the City as a safe and clean community.

- 
6. Increase the clearance rate of crimes by arrest by 5% through more active investigative techniques and with the additional hire of a patrol officer dedicated to investigative case loads.
 7. Continue mandatory training for the Special Response Team (SRT) team by conducting monthly training sessions.
 8. Increase the number of drug or neighborhood nuisance search warrants by 50%.
 9. Publish new policy manual, implement, and train employees on new policies.
 10. Work closely with the community by attending community events, and implementing community policing programs.
 11. Work more closely with surrounding agencies by sharing information and attending multi-agency meetings.
 12. Increase the number of training classes taught at the police building by 10%.



ACCOMPLISHMENTS FOR FISCAL YEAR 2012 - 2013:

1. Fully familiarize new Police Chief with department and city operations. *Completed.*
2. New Police Chief to become Texas law enforcement certified. *Completed.*
3. Continue education and employee development to maintain certifications. *In progress.*
4. Continue to review and implement new policy manual and on-going training developed through Lexipro. *Ongoing.*
5. Forge new relationships with the citizens of Portland and other law enforcement agencies. *Ongoing.*
6. Offer more informational resources to citizens using traditional media, web sites, and on-line social media. *Ongoing.*
7. Promote department through participation in job fairs and other educational projects. *Ongoing.*
8. Increase utilization of new computer and report system technologies to increase accuracy, storage capacity, and accountability. *High level of utilization achieved but ongoing.*
9. Review current procedures to reduce redundancy and increase efficiency. *Initiated policy manuals.*
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. *Ongoing.*
11. Seek to enforce and/or collect on outstanding class C warrants out of the municipal court. *Program is ongoing but showing success at initiation.*



COMMUNICATIONS



K-9 UNIT



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	34.25	36.85	36.85	39.85
Department Expenditures	\$2,927,023	\$3,077,580	\$3,276,106	\$3,742,091
<u>Outputs:</u>				
Number of Calls for Service	20,094	21,781	20,800	N/A
Number of Citations Issued	3,138	3,214	3,346	N/A
<u>Effective Measures:</u>				
Number of Complaints Against Police	0	2	2	0
<u>Efficiency Measures:</u>				
Hours of In-Service Training	1,278	1,909	1,517	1,669
Department Expenditures Per Capita	\$159.64	\$214.03	\$208.89	\$230.00
Average Response Time (Minutes)	6.05	5.16	4.45	N/A

BUDGET SUMMARY			
	Actuals	Projected	Adopted
POLICE DEPARTMENT	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$2,405,311	\$2,528,288	\$2,748,918
Operations & Utilities	314,848	350,031	478,333
Repair & Maintenance	167,052	212,267	210,840
Contract Services	181,700	185,520	186,500
Capital Outlay	8,668	-	117,500
Total	<u>\$3,077,580</u>	<u>\$3,276,106</u>	<u>\$3,742,091</u>



PERSONNEL

POLICE DEPARTMENT	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Public Safety Director	1	0	0
Police Chief	0	1	1
Lieutenant	2	2	2
Patrol Sergeant	2	2	2
Patrol Corporal	4	4	4
CID Sergeant	1	1	1
CID Corporal	1	1	2
Police Officer	14	14	16
Code Enforcement Officer	0	0	1
Division Coordinator	1	1	1
Records/Dispatch Supervisor	1	1	1
Communications Officers	6	6	6
Records Technician	1	1	1
Crossing Guards (part-time)	2.6	2.6	2.6
Data Entry Clerk	.25	.25	.25
<u>Total</u>	<u>36.85</u>	<u>36.85</u>	<u>39.25</u>



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.

The Fire Department responds to emergency calls in conjunction with the Police Department, EMS, and other responding agencies. The department also performs inspections and code enforcement.

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 2013 – 2014:

1. Certify four (4) firefighters as CPR instructors and educate 10% sixteen hundred (1600) of the citizens in CPR through Hands Free CPR or certify them in CPR.
2. State certify all firefighters in driver operators course.
3. Have an additional three (3) more fire department personnel state certified as fire inspectors.
4. Have four (4) additional fire department personnel state certified in Hazardous Materials handling.
5. Provide Confined Space Rescue training for all department personnel.
6. Provide Trench Rescue training for all fire department personnel.
7. Conduct twenty-four (24) Fire Safety Presentations to the general public/schools.
8. Conduct thirty-six (36) Fire Pre-Plans of local businesses.
9. Create a Portland Fire Department Facebook page for local social media outreach.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Expand education in cultural diversity by providing programs that will allow personnel to speak a second language. *Incomplete but looking for a different method to achieve goal.*
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. **In progress, due to be completed in approximately 9 months.**
3. Purchase a new Engine/Pumper that will be more diversified and provide better and more reliable service. **Purchased Engine #2 in June 2013.**
4. Fully implement Spillman dispatching software through mobile data terminals into emergency response vehicles. *Completed*
5. Add an additional high-profile vehicle to fleet that will increase our capability to provide emergency services in times of inclement weather. **Purchased January 2013.**



Engine 2 is a 2013 Pierce Dash CF with a 1500 gallon per minute pump and 1,000 gallon tank.



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	15.36	15.36	15.36	15.36
Department Expenditures	\$1,255,716	\$1,341,160	\$1,533,088	\$1,438,511
<u>Outputs:</u>				
Number of Fire Responses	428	437	447	N/A
EMS Responses	950	870	896	N/A
Fire Inspections	2,025	2,189	2,092	N/A
<u>Efficiency Measures:</u>				
Department Expenditures Per Capita	\$68.48	\$95.68	\$97.75	\$88.42
Average Response Time (Minutes)	4.34	4.36	4.46	N/A
Hours of Training	3,928	3,995	3,481	N/A

BUDGET SUMMARY			
	Actuals	Projected	Adopted
FIRE DEPARTMENT	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$1,108,341	\$1,161,060	\$1,171,028
Operations & Utilities	119,972	142,532	156,997
Repair & Maintenance	89,703	81,778	84,760
Contract Services	-	-	-
Capital Outlay	23,144	147,718	25,726
Total	<u>\$1,341,160</u>	<u>\$1,533,088</u>	<u>\$1,438,511</u>

PERSONNEL

FIRE DEPARTMENT	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Fire Chief	1	1	1
Assistant Fire Chief/Fire Marshal	1	1	1
Administrative Assistant	1	1	1
Fire Captains	3	3	3
Fire Engineers	4	4	4
Fire Fighters	5.36	5.36	5.36
Total	<u>19.36</u>	<u>19.36</u>	<u>19.36</u>



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.

The Animal Control Department handles pickups for stray animals, animal bite reports and provides information for prosecution in criminal cases.

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 2013 – 2014:

1. Increase the number of licensed and vaccinated animals leaving the shelter by revising current city code, active enforcement, and mandatory vaccination and licensing of all released animals.
2. Increase the number of unclaimed animals adopted out of the shelter by 5% (based on number of animals impounded).
3. Begin offering micro-chipping for animals.

ACCOMPLISHMENTS FOR 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. *Increased holding capacity by installing new kennel area.*
2. Begin measures to study other facility’s designs in order to consider our own facilities design. *Comprehensive Plan budgeted for FY 2014.*
3. Utilize a storage unit for traps and equipment to free up more space in the present facility. *Completed.*
4. Rig out new animal control vehicle with necessary equipment. *Completed.*
5. Continued mandatory training and career development for animal control officers. *FY 2014.*
6. Promote spaying and neutering of animals by working with area veterinarians. *Ongoing.*
7. Promote better animal care by more involvement in schools. *Developing a presentation.*
8. Promote rabies vaccinations in cooperation with local veterinarians. *Ongoing.*

<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	1	1	2	2
Department Expenditures	\$71,977	\$91,075	\$146,198	\$150,097
<u>Outputs:</u>				
Number of Calls for Service	1,112	469	1,577	N/A
Number of Animals Impounded	51	62	295	N/A
Number of Citations Issued	39	24	59	N/A
<u>Efficiency Measures:</u>				
Hours of In-Service Training	0	28	0	14
Department Expenditures Per Capita	\$3.93	\$6.20	\$9.33	\$9.23



BUDGET SUMMARY			
	Actuals	Projected	Adopted
ANIMAL CONTROL	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$74,260	\$100,847	\$102,265
Operations & Utilities	10,906	14,514	10,832
Repair & Maintenance	5,909	9,500	11,000
Contract Services	-	-	-
Capital Outlay	-	21,337	26,000
Total	<u>\$91,075</u>	<u>\$146,0198</u>	<u>\$150,097</u>

PERSONNEL

ANIMAL CONTROL DEPARTMENT	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Animal Control Officer	2	2	2
<u>Total</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>





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 2013 – 2014:

1. Attend other training that will benefit the court, in addition to what is required for certification.
2. Begin training for Level III certification with the goal of becoming completely certified by FY2016.
3. Complete the entire dismissal process for all delinquent cases from the 1990's.
4. Develop and implement plan to increase revenue collections and decrease warrants.
5. Work with Deputy Clerk to develop updated procedure manuals.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Design effective workflow processes to facilitate less paper-intensive record keeping. ***In Progress.***
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). ***Developing a presentation format.***



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	2	2	2	2
Department Expenditures	\$144,465	\$154,895	\$158,788	\$165,558
Revenue Collected	\$194,533	\$221,779	\$216,491	\$275,000
<u>Outputs:</u>				
Number of Citations Recorded	2,978	1,682	3,094	N/A
Number of Cases Presented to Judge	877	489	770	N/A
Number of Voided Citations per Month	0	0	364*	N/A
Number of Warrants Issued	274	150	281	N/A
Number of Failure To Appear (FTA)	1,105	628	608	N/A
Number of Cases Gone to FTA/DPS	566	351	1,187	N/A
Number of Cases Closed by Plea/Payment	2,855	2,729	3,630	N/A
<u>Effectiveness Measures:</u>				
Number of Citations per FTE	993	561	1,031	N/A
<u>Efficiency Measures:</u>				
Department Expenditures Per Capita	\$10.61	\$8.73	\$10.13	\$10.18
*The switch to automated ticket writers has enabled the ability to capture this data.				

BUDGET SUMMARY			
	Actuals	Projected	Adopted
MUNICIPAL COURT	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$114,887	\$122,226	\$122,823
Operations & Utilities	14,454	11,232	15,255
Repair & Maintenance	1,444	1,330	1,680
Contract Services	24,086	24,000	25,800
Capital Outlay	24	-	-
Total	<u>\$154,895</u>	<u>\$158,788</u>	<u>\$165,558</u>



PERSONNEL

MUNICIPAL COURT	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Judge	1	1	1
Associate Judge	0	1	1
Court Administrator	1	1	1
Court Clerk	1	1	1
<u>Total</u>	<u>3.0</u>	<u>4.0</u>	<u>4.0</u>





GENERAL SERVICES

PROGRAM OBJECTIVES:

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

Strategic Objectives:

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

SERVICE INITIATIVES FISCAL YEAR 2013 – 2014:

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 2012 – 2013:

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



BUDGET SUMMARY			
	Actuals	Projected	Adopted
GENERAL SERVICE	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$87,144	\$96,745	\$98,097
Operations & Utilities	15,026	21,267	21,203
Repair & Maintenance	11,148	12,059	11,956
Contract Services	9,367	-	-
Capital Outlay	-	-	25,000
Total	<u>\$122,685</u>	<u>\$130,071</u>	<u>\$156,256</u>

PERSONNEL

GENERAL SERVICES	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Director of Public Works & Development/City Engineer	.50	.50	.50
Assistant Public Works Director	0	.10	.10
Administrative Secretary	.50	.50	.50
Utilities Superintendent	.10	0	0
Total	<u>1.10</u>	<u>1.10</u>	<u>1.10</u>



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 2013 – 2014:

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. Complete the Street, Parking Lot, Trail, and Sidewalks Master Plan.
4. Crack seal the street network twice annually.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Protect the investment in the transportation system with timely preventative maintenance. ***Entire street network receiving preventative crack sealing.***
2. Continue the City's Good Housekeeping measureable goals under the Storm Water Management Plan. ***Ongoing.***
3. Continue to assess drainage and pavement issues in residential areas. ***Began Street, Parking Lot, Trail, and Sidewalks Master Plan.***



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u> <u>(Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	5.96	5.96	5.96	5.96
Department Expenditures	\$1,186,579	\$860,789	\$561,565	\$589,091
Miles of Paved Streets	70	70	72	75
<u>Outputs:</u>				
Number of Work Orders Completed	888	1,084	765	800
Number of Hours Assisting Other Departments	673	611	610	500
<u>Effectiveness Measures:</u>				
Number of Work Orders Completed per FTE	148.99	181.88	107	135
Number of Pothole Repairs Done Within 3 Days (95%) of Work Orders) **	N/A	N/A	N/A	95%
<u>Efficiency Measures:</u>				
Department Expenditures Per Capita	\$64.71	\$57.74	\$35.81	\$36.21

Department Service Indicators have been reviewed and revised to reflect more relevant measures and workloads.

**This new measure will go into effect starting in FY 2013-2014.



BUDGET SUMMARY			
	Actuals	Projected	Adopted
STREET MAINTENANCE	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$272,312	\$288,132	\$299,048
Operations & Utilities	183,736	176,433	193,043
Repair & Maintenance	96,533	97,000	97,000
Contract Services	-	-	-
Capital Outlay	308,210	-	-
Total	<u>\$860,789</u>	<u>\$561,565</u>	<u>\$589,091</u>

PERSONNEL

STREET MAINTENANCE DEPARTMENT	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Street Maintenance Supervisor	1	1	1
Maintenance Worker	4	4	4
Summer Laborer	.96	.96	.96
Total	<u>5.96</u>	<u>5.96</u>	<u>5.96</u>



**NEW STREET SWEEPER
 BUDGETED IN FY 2014 TO
 MAINTAIN ROADS AND TO BE
 USED AS A VACUUM TRUCK TO
 COMPLY WITH TCEQ
 STORMWATER REGULATIONS**

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 2013 – 2014:

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

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





<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u> <u>(Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	1	1	1	1
Department Expenditures	\$74,596	\$72,946	\$75,635	\$77,617
<u>Outputs:</u>				
Number of Completed Work Orders	293	394	407	400
<u>Efficiency Measures:</u>				
Average Turn Around Time	3.50	3.50	4.00	3.50

Department Service Indicators have been reviewed and revised to reflect more relevant measures and workloads.

BUDGET SUMMARY			
	Actuals	Projected	Adopted
VEHICLE MAINTENANCE	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$53,633	\$56,611	\$56,849
Operations & Utilities	10,824	10,874	12,618
Repair & Maintenance	8,488	8,150	8,150
Contract Services	-	-	-
Capital Outlay	-	-	-
Total	<u>\$72,946</u>	<u>\$75,635</u>	<u>\$77,617</u>

PERSONNEL

VEHICLE MAINTENANCE DEPARTMENT	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Vehicle Maintenance Technician	1	1	1
<u>Total</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>



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 2013 – 2014:

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. Conduct meetings with builders to foster a stronger working relationship.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Process building permit applications in a timely manner. ***Application review time decreased.***
2. Perform inspections in a timely and courteous manner. ***Number of same-day inspections increased.***
3. Maintain compliance with all applicable construction and zoning codes. ***Ongoing.***
4. Develop electronic submission capabilities for plans and permits. ***Implemented new building permit software.***
5. Conduct meetings with builders to foster a stronger working relationship. ***Utilized a Developer's Roundtable to build stronger relationships with development community.***



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	4.7	3	3	3
Department Expenditures	\$337,251	\$302,771	\$314,909	\$333,098
<u>Outputs:</u>				
Number of Building Permits	52	40	76	75
Number of Other Permits	4,074	1,352	2,277	2,250
Valuation of Permits Issued	\$11,329,736	\$14,325,166	\$17,496,474	\$18,000,000
Revenue from Permits	\$67,881	\$107,665	\$110,861	\$280,000
Total Number of Inspections	1,996	2,127	2,293	2,350
Number of Houses Declared Uninhabitable	3	0	0	0
<u>Effectiveness Measure:</u>				
Average Inspections per Day	10.24	8.18	9.07	9.5
Average Time to Issue New Single Family residence (NSF) Residential Permit (in days)**	N/A	N/A	5.9	5
Average Time to Issue New Construction Commercial Permit (in days)**	N/A	N/A	11.4	10
<u>Efficiency Measures:</u>				
Department expenditures Per Capita	\$18.39	\$22.30	\$20.08	\$20.48

**New Performance Indicators

Department Service Indicators have been reviewed and revised to reflect more relevant measures and workloads.



BUDGET SUMMARY			
	Actuals	Projected	Adopted
DEVELOPMENT SERVICES	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$179,218	\$182,946	\$182,600
Operations & Utilities	18,990	29,653	31,838
Repair & Maintenance	8,085	12,510	12,160
Contract Services	96,478	89,800	106,500
Capital Outlay	-	-	-
Total	<u>\$302,771</u>	<u>\$314,909</u>	<u>\$333,098</u>

PERSONNEL

DEVELOPMENT SERVICES	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Administrative Secretary	1	1	1
Project Inspector	1	1	1
Building Inspector	1	1	1
Total	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>



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 2013 – 2014:

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Develop comprehensive maintenance plan for City complexes. ***Started reviewing maintenance needs to develop plan.***
2. Create playground safety inspection program. ***Repaired equipment while starting inventory for new program.***
3. Continue to maintain parks, ROW and medians in a professional manner. ***Ongoing.***

MUNICIPAL PARK



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u> <u>(Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	7	7.5	7.5	8.5
Department Expenditures	\$451,135	\$460,587	\$447,194	\$552,376
<u>Outputs:</u>				
Acres Mowed - Parks & City Property	3,520	3,524	3,600	3,600
Miles Mowed - R.O.W., Medians & Drainage	1,560	1,600	1,800	1,800
Mowing Cycles - Parks	25	26	28	28
Mowing Cycles - R.O.W.	24	35	39	39
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$24.60	\$25.91	\$28.52	\$33.95
Miles Mowed per FTE	725.71	683.20	720.00	635.30

BUDGET SUMMARY			
	Actuals	Projected	Adopted
PARK MAINTENANCE	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$290,543	\$259,104	\$380,583
Operations & Utilities	65,302	75,575	77,793
Repair & Maintenance	104,743	112,515	94,000
Contract Services	-	-	-
Capital Outlay	-	-	-
Total	<u>\$460,587</u>	<u>\$447,194</u>	<u>\$552,376</u>

PERSONNEL

PARK MAINTENANCE DEPARTMENT	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Supervisor	1	1	1
Park Maintenance Worker	6	6	7
Summer Laborer	.50	.50	.50
Total	<u>7.50</u>	<u>7.50</u>	<u>8.50</u>



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 2013 – 2014:

1. Provide quality fitness center for members.
2. Provide amenities for room rentals
3. Provide more adult exercise classes.
4. Address facility maintenance issues.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Provide quality fitness center for members. ***Purchased new fitness amenities for weight room.***
2. Provide amenities for room rentals. ***FY 2014 Budget includes new Audio/Video Equipment.***
3. Provide adult exercise classes. ***Increased adult fitness programs.***
4. Create second cardio room with new variety of machines and fitness options. ***Completed.***
5. Address facility maintenance issues. ***FY 2015 CIP includes a rehab and paint component.***
6. Created more storage space.
7. Developed and implemented Park It Program which brings neighborhoods together at their local parks.



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u> <u>(Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	8.9	8.9	8.62	7.90
Department Expenditures	\$565,708	\$494,863	\$522,183	\$525,040
Department Revenues (Community Center)	\$130,197	\$123,700	\$114,690	\$128,578
Department Revenues (Rentals)	\$74,327	\$143,199	\$84,071	\$85,000
<u>Outputs:</u>				
Number of Special Events	7	11	4	N/A
Number of Programs Offered	61	62	227	N/A
Number of Room Rentals	1,049	1,000	480	N/A
<u>Effective Measures:</u>				
Number of Participants	106,847	95,648	99,037	N/A
Number of Memberships Sold	1,172	1,582	1,005	N/A
Rental Revenue per Number of Rentals	\$70.86	\$112.58	\$175.15	N/A
Number of Fee Waived Rentals	182	81	102	N/A
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$30.85	\$26.75	\$33.30	\$32.27
Cost per Day of Operation	\$1,558	\$1,363	\$1,438	\$1,446
Revenue per Number of Programs	\$2,134	\$2,100	\$505.24	N/A



PORTLAND COMMUNITY CENTER



BUDGET SUMMARY			
	Actuals	Projected	Adopted
COMMUNITY CENTER	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$246,803	\$281,337	\$282,106
Operations & Utilities	118,627	137,962	151,174
Repair & Maintenance	63,054	69,504	76,760
Contract Services	12,301	13,380	15,000
Capital Outlay	18,582	20,000	-
Total	<u>\$459,367</u>	<u>\$522,183</u>	<u>\$525,040</u>

PERSONNEL

COMMUNITY CENTER	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Parks & Recreation Director	1	1	1
Recreation Superintendent	1	0	0
Reservations Manager	1	1	1
Building Maintenance Supervisor	1	1	1
Counter Attendants	2.43	3.15	2.43
Custodians	1.40	1.40	1.40
Attendant/Gym Monitors	1.07	1.07	1.07
Total	<u>8.90</u>	<u>8.62</u>	<u>7.90</u>





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 2013 – 2014:

1. Plan on having at least 2 dances and 1 lock-in for teens.
2. Increase programming for teens.
3. Develop marketing plan for Youth Services Division.
4. Review, evaluate and adjust programming for Kids Klub.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Plan on having at least 2 dances and 1 lock-in for teens. ***Had 1 Father-Daughter Dance which is a big hit every year. Scheduling conflicts did not allow for the lock-in.***
2. Will be implementing summer sports camps for youth. ***Offered a variety of camps for youth.***
3. Increased enrollment in both the after school program and the summer camp program.
4. Took more children on more field trips.



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	7.54	7.55	7.55	7.55
Department Expenditures	\$196,792	\$204,272	\$258,033	\$259,238
<u>Outputs:</u>				
Number of Activities in Afterschool Program	114	99	87	N/A
Number of Activities in Summer Program	72	40	62	N/A
<u>Effective Measures:</u>				
Number of Participants (Afterschool)	8,041	8,025	6,579	N/A
Number of Participants (Summer)	1,086	4,597	5,270	N/A
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$10.73	\$15.64	\$16.46	\$15.94

BUDGET SUMMARY			
	Actuals	Projected	Adopted
KIDZ KLUB/KIDZ KAMP	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$170,049	\$197,261	\$201,910
Operations & Utilities	30,302	51,422	48,528
Repair & Maintenance	994	850	800
Contract Services	2,927	8,500	8,000
Capital Outlay	-	-	-
Total	<u>\$204,272</u>	<u>\$258,033</u>	<u>\$259,238</u>

PERSONNEL

KIDZ KLUB/ KIDZ KAMP	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Youth Programs Supervisor	1	1	1
Site Supervisors	2.67	2.67	2.67
Leaders	3.88	3.88	3.88
Total	<u>7.55</u>	<u>7.55</u>	<u>7.55</u>

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 2013 – 2014:

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Continue to offer popular events. *Continued the Silver Sneakers exercise program..*
2. Increase number of events. *Added a diabetes education class and a Matter of Balance class.*





<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	1.25	1.25	1.25	1.25
Department Expenditures	\$57,596	\$55,566	\$64,839	\$68,760
<u>Outputs:</u>				
Number of Lunches Served	12,568	13,060	13,302	N/A
Number of Special Events or Programs	104	106	110	N/A
Silver Sneaker Memberships	1,248	1,319	1,300	N/A
<u>Effective Measures:</u>				
Number of Participants in Programs	19,688	20,127	23,733	N/A
Number of Silver Sneaker Participants	2,631	3,942	2,742	N/A
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$3.14	\$4.60	\$4.14	\$4.23

BUDGET SUMMARY			
	Actuals	Projected	Adopted
SENIOR CENTER	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$32,012	\$34,827	\$35,810
Operations & Utilities	16,280	23,612	26,550
Repair & Maintenance	3,564	6,400	6,400
Contract Services	-	-	-
Capital Outlay	3,710	-	-
Total	<u>\$55,566</u>	<u>\$64,839</u>	<u>\$68,760</u>

PERSONNEL

SENIOR CENTER	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Senior Programs Coordinator	.75	.75	.75
Programs Assistant	.50	.50	.50
Total	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>

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 2013 – 2014:

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Continue to operate skate park and provide unique recreational opportunity. ***Ongoing.***
2. Look at ways to improve usage and security. ***Cameras and floaters are in place.***

<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u> <u>(Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	0	0	0	0
Department Expenditures	\$1,491	\$1,794	\$4,500	\$5,600
<u>Effective Measures:</u>				
Number of Residents	1,357	951	800	N/A
Number of Non-Residents	108	53	64	N/A
Number of Memberships Sold	36	19	2	N/A



BUDGET SUMMARY			
	Actuals	Projected	Adopted
SKATE PARK	FY 2011-2012	FY 2012-2013	FY 2013-2014
Operations & Utilities	\$300	\$600	\$600
Repair & Maintenance	1,494	3,900	5,000
Total	<u>\$1,794</u>	<u>\$4,500</u>	<u>\$5,600</u>

PERSONNEL

SKATE PARK	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
No Staffing	0	0	0
<u>Total</u>	<u>0</u>	<u>0</u>	<u>0</u>





LIBRARY

PROGRAM OBJECTIVES:

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

Strategic Objectives:

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

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

SERVICE INITIATIVES FISCAL YEAR 2013 – 2014:

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 2014 Texas State Library Cooperation Grant.
7. Continue to upgrade and maintain electronic resources.
8. Provide five additional adult programs.
9. Continue to provide computer training/tutoring for the public.



ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Continue to develop program and marketing strategies. *Working on Comprehensive Long Term Library Plan.*
2. Explore additional funding avenues such as grants and community partnerships. *Ongoing*
3. Continue providing excellent customer service. *Ongoing*
4. Develop Library Strategic Plan. *Began Community Surveys as the precursor to developing the Library Strategic Plan.*
5. Continue to provide children's programs. *Ongoing*
6. Successfully implement the Texas State Library Cooperation Grant. *Completed.*
7. Successfully implement the Coastal Bend Foundation grant. *Completed*
8. Continue to upgrade and maintain electronic resources. *Ongoing additional items in FY14 budget.*
9. Successfully upgrade the library's circulation system (ILS). *Completed.*



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	6	6	6.06	6.10
Department Expenditures	\$405,637	\$420,625	\$439,038	\$486,743
<u>Outputs:</u>				
Number of Items Circulated	153,473	184,288	250,517	255,527
Number of Library Programs	486	1,064	1,388	N/A
Items Added to Circulation	4,097	4,868	3,558	N/A
<u>Effective Measures:</u>				
Number of Program Attendees	10,312	21,203	34,487	N/A
Number of Visitors	66,501	118,876	100,735	
Computer Usage Including Searches	18,586	19,379	17,688	
New Patrons	1,052	1,334	1,216	1,666
Number of Grants/Partnerships Received	3	3	3	
Outreach Program Attendance	7,857	7,159	6,850	
Summer Reading Club Attendees	N/A	3,956	5,227	5,436
Adult Programs	N/A	934	865	867
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$22.12	\$28.96	\$28.00	\$29.92
Percentage (%) Increase in Circulation	-4.86%	20.00%	36.00%	

BUDGET SUMMARY			
LIBRARY	Actuals FY 2011-2012	Projected FY 2012-2013	Adopted FY 2013-2014
Personnel/Employee Benefits	\$266,419	\$281,119	\$260,095
Operations & Utilities	126,668	131,009	141,336
Repair & Maintenance	18,595	19,410	21,910
Contract Services	7,492	7,500	7,500
Capital Outlay	1,451	-	25,902
Total	<u>\$420,625</u>	<u>\$439,038</u>	<u>\$486,743</u>

PERSONNEL

LIBRARY

Library Director

Librarians

Library Clerks

Total

FY 2011-2012

FY 2012-2013

FY 2013-2014

1

1

1

3

3

3

2

2.06

2.10

6.00

6.06

6.10



THE BELL/WHITTINGTON LIBRARY

PORTLAND, TEXAS



**CITY OF PORTLAND
ENTERPRISE FUNDS**

**WATER/WASTEWATER
AND
DRAINAGE**

**DEPARTMENT DETAIL
&
PERFORMANCE MEASURES**



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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) of 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 who are on the utility system each month.

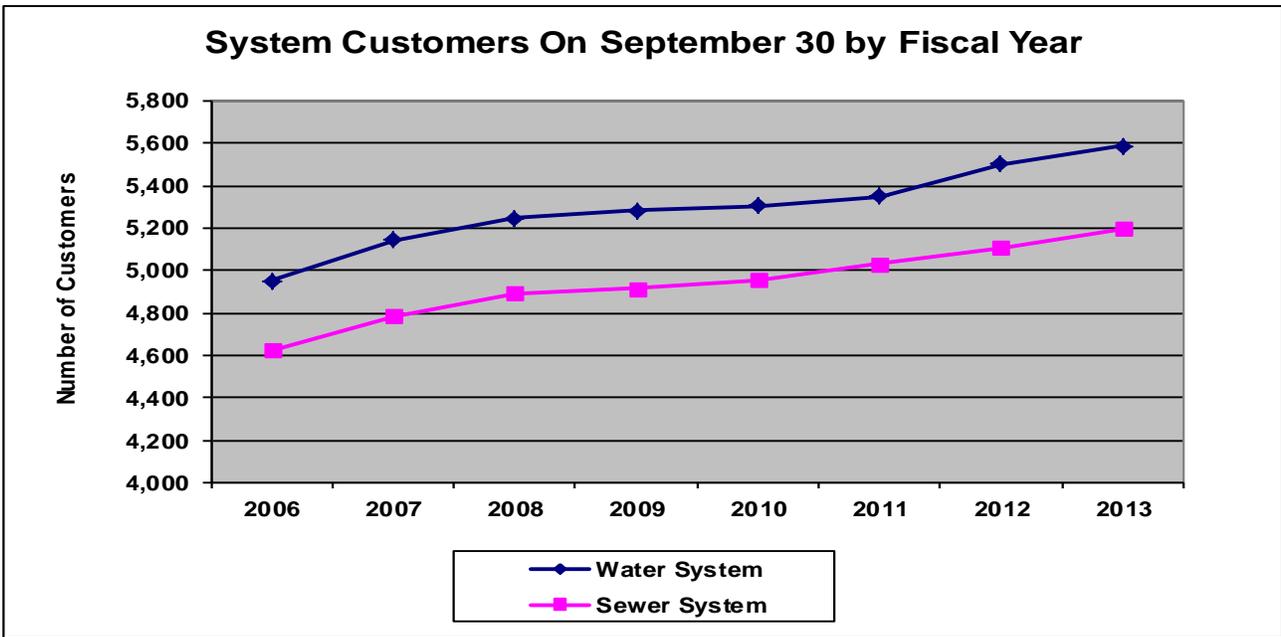
The fund is divided departmentally into Utility Administration, Utility Billing, Distribution, Collection, and the Wastewater Treatment Plant.

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 2014 are \$13.59 and \$26.59, respectively, for residential. Commercial rates are based on meter size and range from \$16.00 for water and \$32.22 for sewer for a 0.625” meter up to \$246.37 water and \$547.03 sewer for a 6.0” meter. Rates increased by \$0.05 per 1,000 gallons due to a pass through increase from our provider, San Patricio Municipal Water District. This increase is directly related to the ongoing drought conditions that are affecting the coastal area.

This year due to the extreme drought in the Coastal Bend area the City executed the Drought Management Plan and is currently in Stage 2 water restrictions, which began June 2013. The consumption of water has decreased because of the water restrictions but also because of substantial rainfall in the last quarter. Although the City received a good amount of rain it was not a “drought buster” so the Stage 2 restrictions remain in place. If combined lake levels go down below 30% , Stage 3 restrictions will begin. Currently, in September 2013, the combined lake levels are 33%. This budget remains conservative in revenue predictions based on restricted consumption forecasts.

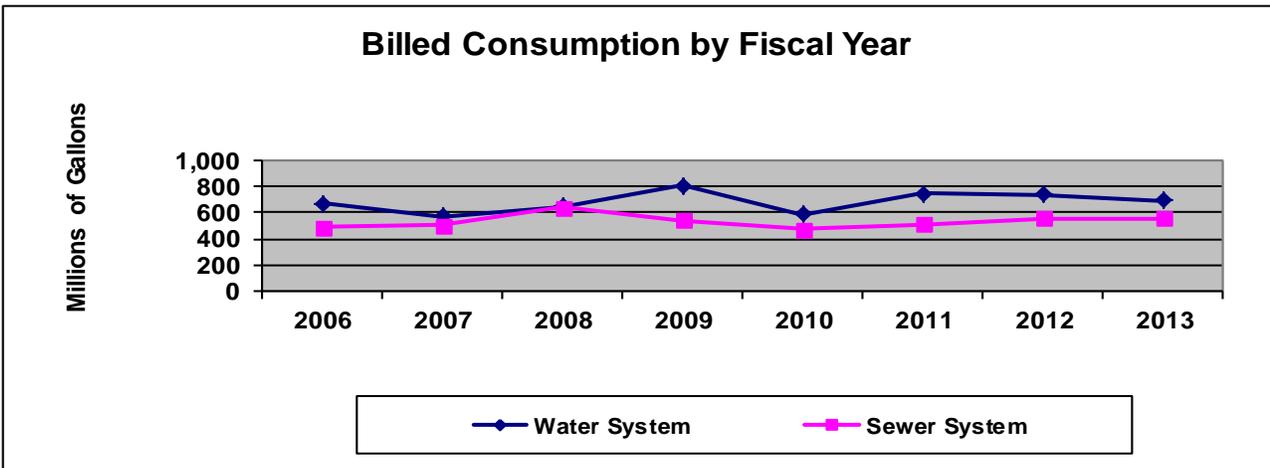


The number of customers for both water and sewer went up slightly as the graph below depicts.



Number of Utility Customers

The volume for water decreased from this time last year due to the stricter drought restrictions. The sewer remained flat as the graph below depicts. The City uses winter averaging for sewer rates .



Consumption in Millions of Gallons

CITY OF PORTLAND
FY 2010 - 2014
WATER/WASTEWATER FUND REVENUE

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
REVENUES:					
WATER SALES	\$ 2,755,082	\$ 3,210,228	\$ 3,182,363	\$ 3,100,000	\$ 3,100,000
SPECIAL WATER SALES	-	-	-	-	-
WATER CONNECTION CHARGES	5,151	13,395	7,678	43,000	40,000
WATER RECONNECTION CHARGE	14,308	11,973	7,843	20,000	25,000
WATERLINE BACTERIA TESTING	150	-	250	-	300
Water Service Charges	\$ 2,774,691	\$ 3,235,596	\$ 3,198,134	\$ 3,163,000	\$ 3,165,300
SEWER SERVICE CHARGES	\$ 2,549,447	\$ 2,606,848	\$ 2,688,292	\$ 2,700,000	\$ 2,772,000
SEWER CONNECTION CHARGES	3,150	2,550	2,059	27,000	30,000
SLUDGE HAULING	-	-	-	300	-
Sewer Service Charges	\$ 2,552,597	\$ 2,609,398	\$ 2,690,351	\$ 2,727,300	\$ 2,802,000
MISCELLANEOUS REIMBURSEMENT	\$ -	\$ 6,063	\$ 4,501	\$ 1,183	\$ -
INSURANCE PROCEEDS/REFUNDS	4,856	5,664	-	-	-
PUBLIC REIMB - WTR UTIL MTRLS	655	-	174	2,690	-
FEMA REIMBURSEMENTS	-	-	-	-	-
SUBDIVISION CONTRIBUTIONS	-	-	-	-	-
MISCELLANEOUS	13,763	2,765	12,109	10,000	9,000
INTEREST ON INVESTMENTS	17,844	22,770	4,891	206	-
INTEREST ON SAVINGS	-	-	-	-	-
INTEREST-TEXPOOL	2,878	1,758	1,612	1,400	1,400
INTEREST-CDARS	-	-	4,324	5,500	3,500
INTEREST EARNINGS-BROKERAGE	-	1,936	19,358	17,000	17,000
SALE OF DEPRE. SYSTEM ASSETS	1,469	41,091	-	3,982	30,000
PREMIUM ON REFUNDING BONDS	-	47,971	-	-	-
TRANSFER IN VENUE TAX FUND	-	-	-	-	46,514
EQUITY TRANSFER-REVENUE CONST.	309,592	1,166,551	-	-	-
DRAW DOWN OF RETAINED EARNINGS	-	-	-	248,000	925,000
Other Revenue	\$ 351,057	\$ 1,296,569	\$ 46,969	\$ 289,961	\$ 1,032,414
TOTAL REVENUES	\$ 5,678,345	\$ 7,141,563	\$ 5,935,454	\$ 6,180,261	\$ 6,999,714

FY 2013-2014
Water/Wastewater Revenues by Source



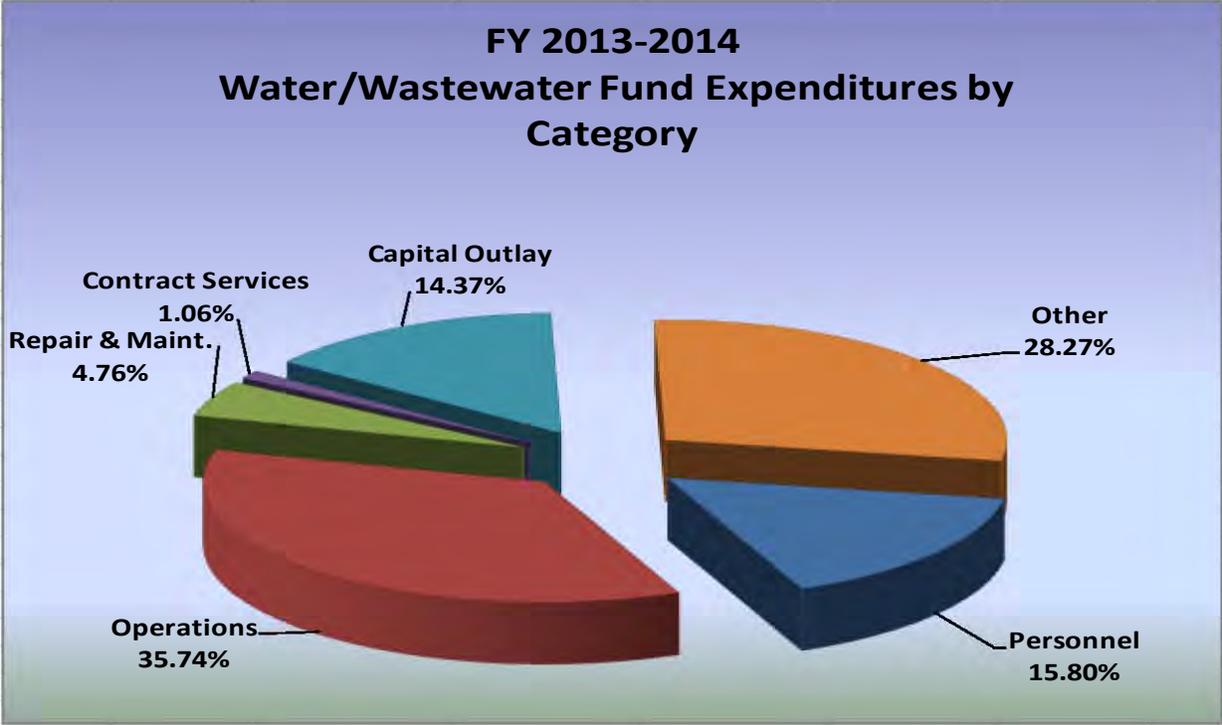
Classification of Revenue	Fiscal Year 2013-14	
Water Service Charges	\$ 3,165,300	45.22%
Sewer Service Charges	2,802,000	40.03%
Other Revenue	1,032,414	14.75%
Total Water/Wastewater Revenues	\$ 6,999,714	100.00%



FY 2013-2014 Budgeted Expenditures By Category

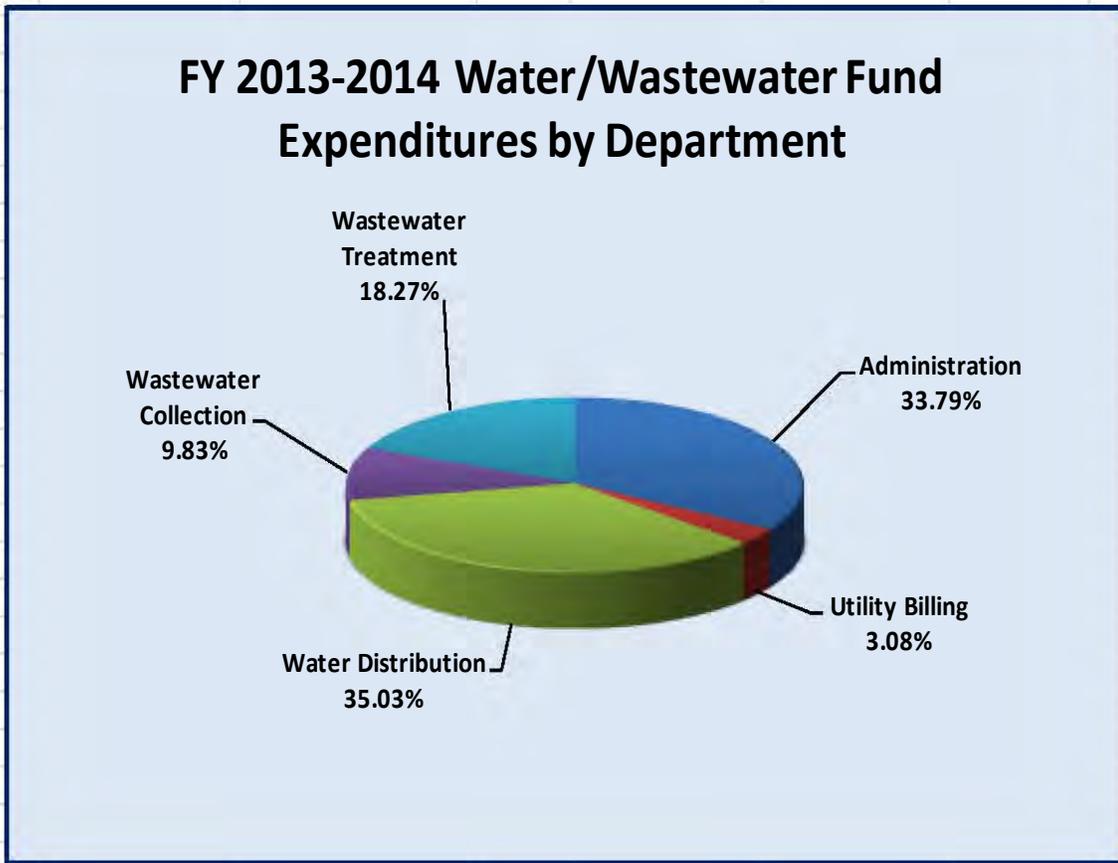
Water/Wastewater Enterprise Fund

Department	Department Budgets by Category						Department Total
	Personnel	Operations	Repair & Maint.	Contract Services	Capital Outlay	Other	
Administration	\$ 250,189	\$ 44,724	\$ 38,339	\$ 23,487	\$ 25,000	\$ 1,955,669	\$ 2,337,408
Utility Billing	164,587	9,755	6,800	32,000	-	-	213,142
Water Distribution	239,332	2,048,683	126,700	7,775	-	-	2,422,490
Waste Collection	184,013	60,531	62,000	4,500	369,100	-	680,144
Waste Treatment	254,402	307,869	95,700	5,525	600,000	-	1,263,496
Category Total	\$ 1,092,523	\$ 2,471,562	\$ 329,539	\$ 73,287	\$ 994,100	\$ 1,955,669	\$ 6,916,680



<u>Classification of Expenditures</u>	<u>Fiscal Year 2013-14</u>	
Personnel	\$ 1,092,523	15.80%
Operations	2,471,562	35.74%
Repair & Maint.	329,539	4.76%
Contract Services	73,287	1.06%
Capital Outlay	994,100	14.37%
Other	1,955,669	28.27%
Total Water/Wastewater Fund Expenditures	\$ 6,916,680	100.00%

FY 2013-2014 Budgeted Expenditures by Department
Water/Wastewater Enterprise Fund



<u>Classification of Expenditures</u>	<u>Fiscal Year 2013-14</u>	
Administration	\$ 2,337,408	33.79%
Utility Billing	213,142	3.08%
Water Distribution	2,422,490	35.03%
Wastewater Collection	680,144	9.83%
Wastewater Treatment	1,263,496	18.27%
Water/Wastewater Fund	\$ 6,916,680	100.00%



UTILITY ADMINISTRATION

PROGRAM OBJECTIVES:

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

Strategic Objectives:

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

SERVICE INITIATIVES FISCAL YEAR 2013 – 2014:

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 2012 – 2013:

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



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	1.7	1.9	1.9	1.9
Department Expenditures	\$1,618,899	\$1,842,970	\$2,270,689	\$2,337,408
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$88.29	\$128.78	\$144.78	\$143.67

Department Service Indicators have been reviewed and revised to reflect more relevant measures and workloads.

BUDGET SUMMARY			
	Actuals	Projected	Adopted
UTILITY ADMINISTRATION	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$185,341	\$228,189	\$250,189
Operations & Utilities	36,623	40,783	44,724
Repair & Maintenance	28,794	35,524	38,339
Contract Services	27,262	31,387	23,487
Capital Outlay	-	5,000	25,000
Other	1,564,950	1,929,806	1,955,669
Total	<u>\$1,842,970</u>	<u>\$2,270,689</u>	<u>\$2,337,408</u>

PERSONNEL

UTILITY ADMINISTRATION	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Director of Public Works & Development/City Engineer	.50	.50	.50
Utilities Superintendent	.90	0	0
Assistant Public Works Director	0	.90	.90
Administrative Secretary	.50	.50	.50
Total	<u>1.90</u>	<u>1.90</u>	<u>1.90</u>



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 2013 – 2014:

1. Ensure all billing data is processed accurately and bills are delivered in a timely manner.
2. Continue superior customer service.
3. Update all customer accounts with new city-wide automated meter replacement (AMR) installation information. Total number of City accounts is 5,700, 75% of installation and update is complete. Will complete and verify last 25% by second quarter of FY 2014.
4. Increase the number of customers using the online bill pay and bank draft options by 5%.
of online & bank draft payments FY13 - 12,011 Goal for FY14 – 12,612
5. Decrease the number of automated customer calls for disconnect notices by 10% to reflect increase in timely customer payments. # of calls FY13 - 1000 Goal for FY14 – 900

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

1. Monthly billings were completed correctly and on time.
2. Increased number of customers using the bank draft option.
3. Customer awareness of City's recycling program via the City newsletter.
4. Customer awareness of City's revised Ordinance for increase of fees via the City newsletter and monthly statement messages.
5. Staff received training on new city-wide Automated Meter Read (AMR) installation billing process to ensure accurate and efficient customer assistance with questions pertaining to increase/decrease of monthly statements.
6. Implemented use of the automated customer call out system for disconnect notices. This has allowed staff more time to work efficiently on other job duties during regular scheduled hours.





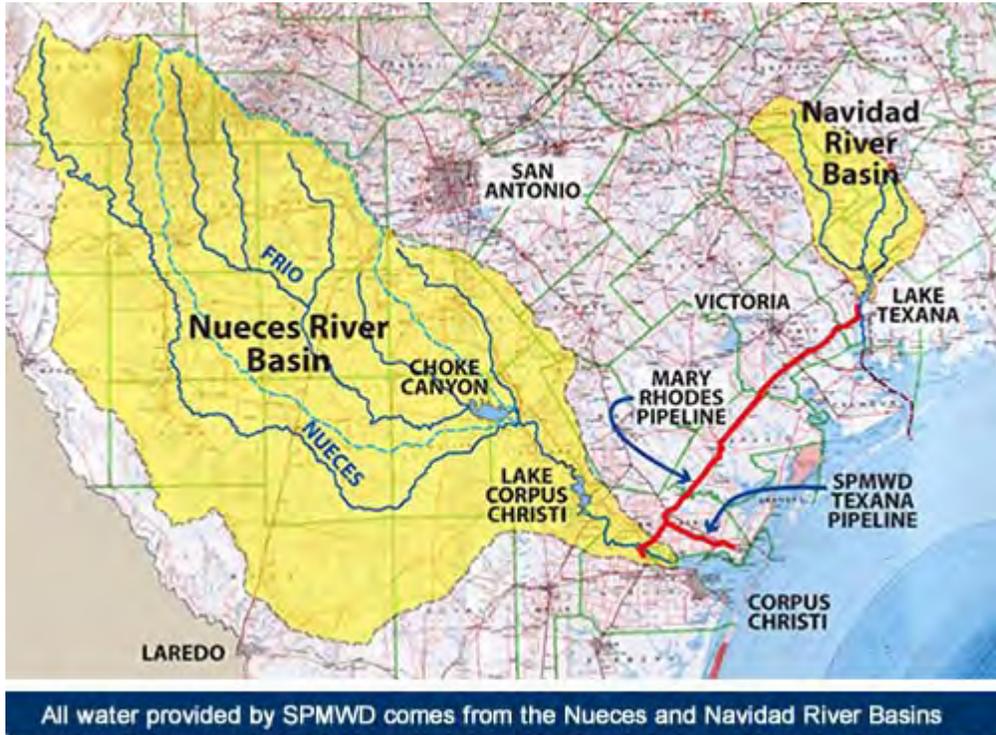
<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	3.06	3.06	3.06	3.06
Department Expenditures	\$207,038	\$217,217	\$211,495	\$213,142
<u>Outputs:</u>				
Number of Bills Processed	64,391	65,427	66,485	N/A
Number of Payments Processed	54,245	53,173	56,592	N/A
Number of Electronic Bank Drafts	6,959	7,638	6,350	8,000
Number of Penalties Applied	10,539	10,599	10,612	10,250
<u>Effective Measures:</u>				
Bills Out Within Designated Schedule	100%	100%	100%	100%
Number of Insite Online Payments	1,879	3,306	4,895	6,500
Number of Imported Payments**	Unavailable	641	1,454	2,000
**New Performance Measure				
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$11.29	\$14.34	\$13.49	\$13.10
Cost per Bill	\$3.22	\$3.31	\$3.18	N/A

BUDGET SUMMARY			
	Actuals	Projected	Adopted
UTILITY BILLING	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$170,976	\$158,808	\$164,587
Operations & Utilities	10,617	9,200	9,755
Repair & Maintenance	7,700	6,812	6,800
Contract Services	27,923	29,000	32,000
Capital Outlay	-	7,675	-
Total	<u>\$217,217</u>	<u>\$211,495</u>	<u>\$213,142</u>

PERSONNEL

UTILITY BILLING DEPARTMENT

	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Utility Billing Director	1.0	0	0
Utility Billing Supervisor	0	1.0	1.0
Utility Billing Clerks	2.0	2.0	2.0
Part-time Receptionist	.06	.06	.06
<u>Total</u>	<u>1.90</u>	<u>1.90</u>	<u>1.90</u>





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 2013 – 2014:

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. Encourage the participation of employees in professional trade organizations.
5. Implementation of standard operating procedures to insure continuity of service and the effective utilization of resources.
6. Increase preventative maintenance on distribution lines to keep water loss below 8.0%.



ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

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



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	5	5	4	4
Department Expenditures	\$2,654,941	\$2,502,931	\$2,450,286	\$2,422,490
<u>Outputs:</u>				
Number of After Hours Responses	259	157	193	175
Number of Hours Training	68	125	83	80
Number of Work Orders Completed	4,280	1,575	1,108	1,250
New Meters Installed (New Service)	24,	108	83	82
<u>Effectiveness Measures:</u>				
Water Samples in Compliance with TCEQ**	N/A	N/A	N/A	100%
Unaccounted for Water**	N/A	N/A	N/A	8.0%
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$114.79	\$160.06	\$156.23	\$148.90

**New Performance Indicator

Department Service Indicators have been reviewed and revised to reflect more relevant measures and workloads.



BUDGET SUMMARY			
	Actuals	Projected	Adopted
	FY 2011-2012	FY 2012-2013	FY 2013-2014
DISTRIBUTION			
Personnel/Employee Benefits	\$242,732	\$273,818	\$239,332
Operations & Utilities	2,161,808	2,041,723	2,048,683
Repair & Maintenance	96,975	126,970	126,700
Contract Services	1,416	7,775	7,775
Capital Outlay	-	-	-
Total	<u>\$2,502,931</u>	<u>\$2,450,286</u>	<u>\$2,422,490</u>

PERSONNEL

DISTRIBUTION DEPARTMENT	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Distribution/Collection Maintenance Supervisor	1	1	1
Distribution/Collection Maintenance Crewleader	1	1	1
Distribution/Collection Maintenance Technician	0	0	2
Meter Reader	3	3	1
<u>Total</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>

THE CITY OF PORTLAND REPLACED ALL WATER METERS WITH AUTOMATED METER READ (AMR) MUELLER METERS. THIS PROGRAM WILL PROVIDE MORE EFFICIENT READING BY REPLACING OLD METERS AND REDUCING STAFF NEEDED TO READ. THIS WILL REDUCE COSTS AND PROVIDE MORE ACCURATE READS FOR INCREASED REVENUE.





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 2013 – 2014:

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 2012 – 2013:

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



Service Indicator	FY 10-11	FY 11-12	FY 12-13	FY 13-14 (Goal)
<u>Inputs:</u>				
Number of Full-Time Employees	4	4	2	2
Department Expenditures	\$304,064	\$401,505	\$547,751	\$680,144
<u>Outputs:</u>				
Number of Work Orders Completed	186	206	225	225
Number of Sewer Stops Cleared	146	71	147	150
Sewer Line Cleaned (in feet)	8,100	13,440	11,520	20,000
Number of Hours Training	23	0	31	60
<u>Effective Measures:</u>				
Sanitary Sewer Overflows**	N/A	N/A	1	0
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$16.18	\$37.89	\$34.93	\$41.81

**New Performance Indicator

Department Service Indicators have been reviewed and revised to reflect more relevant measures and workloads.

BUDGET SUMMARY			
	Actuals	Projected	Adopted
COLLECTION	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$184,465	\$148,065	\$184,013
Operations & Utilities	40,715	59,186	60,531
Repair & Maintenance	69,299	63,000	62,000
Contract Services	1,276	4,500	4,500
Capital Outlay	105,750	273,000	369,100
Total	<u>\$401,505</u>	<u>\$547,751</u>	<u>\$680,144</u>

PERSONNEL

COLLECTION DEPARTMENT

Distribution/Collection Maintenance Crewleader

Distribution/Collection Maintenance Technician

Total

FY 2011-2012

FY 2012-2013

FY 2013-2014

1

1

1

3

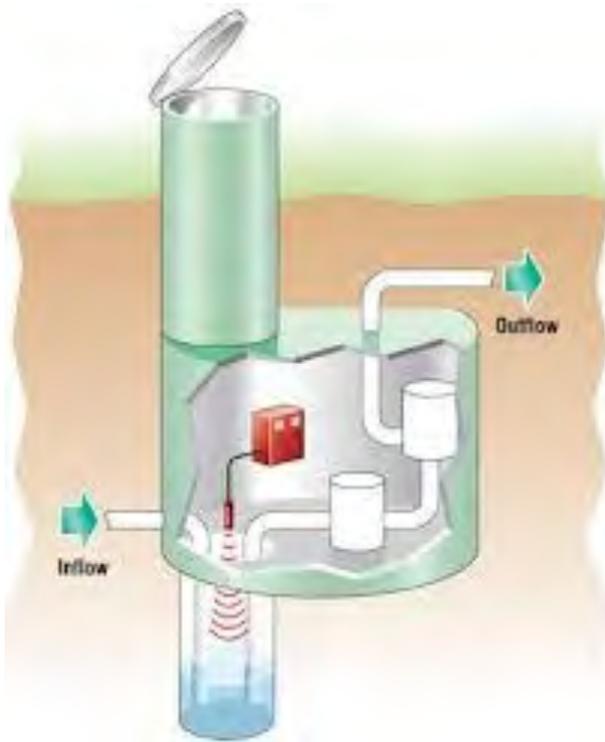
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WASTEWATER TREATMENT PLANT

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.

Strategic Objectives:

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

SERVICE INITIATIVES FISCAL YEAR 2013 – 2014:

1. Cross training and commercial driver endorsements to meet requirements and fill critical needs when required.
2. Continue safe operations of the wastewater treatment plant.
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.
5. Continue monitoring maintenance and operation of plant to reduce enterococci levels and optimize plant performance.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012 – 2013:

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



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	4	4	4	4
Department Expenditures	\$577,526	\$554,341	\$632,968	\$1,263,496
<u>Outputs:</u>				
Number of Potable Water Samples Taken	258	255	243	250
Number of Loads of Sludge Transported	1,165	1,135	1,371	1,350
Number of Gallons Treated (millions)	509.72	527.20	526.68	530.00
Number of Hours Training	123	164	198	200
<u>Effectiveness Measures:</u>				
Number of Enterococci Exceptions (months)**	N/A	N/A	11	0
Average more than 91% removal rate for BOD5 and TSS**	N/A	N/A	N/A	91%
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$31.50	\$38.37	\$40.36	\$77.66

**New Performance Indicator

Department Service Indicators have been reviewed and revised to reflect more relevant measures and workloads.

BUDGET SUMMARY			
	Actuals	Projected	Adopted
WASTEWATER TREATMENT PLANT	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$220,981	\$254,798	\$254,402
Operations & Utilities	246,629	276,250	307,869
Repair & Maintenance	81,241	94,707	95,700
Contract Services	5,490	7,213	5,525
Capital Outlay	-	-	600,000
Total	<u>\$554,341</u>	<u>\$632,968</u>	<u>\$6,916,680</u>

PERSONNEL

WASTEWATER TREATMENT DEPARTMENT

	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Chief Plant Operator	1	1	1
Plant Operator	1	1	1
Plant Maintenance Technician	2	2	2
<u>Total</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>



NEW CLARIFIER THAT CAME ONLINE IN FY 2013



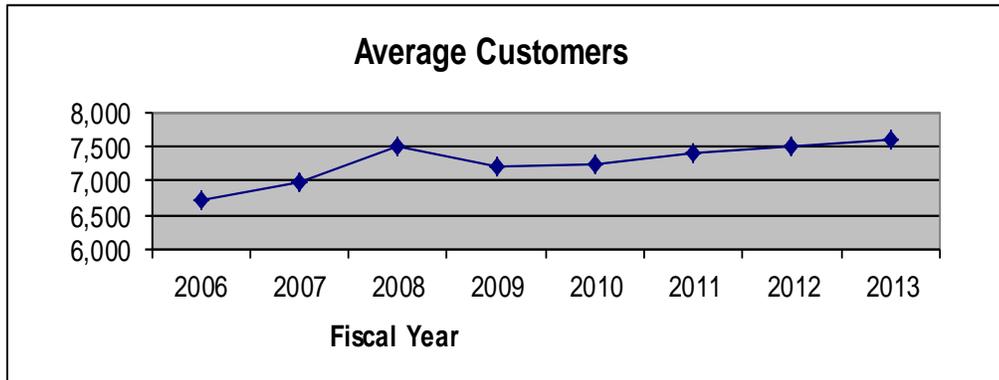
DRAINAGE UTILITY FUND

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.

Customers who receive utility service from the City pay a \$3.00 per month drainage utility fee. Customers who have irrigation meters or ancillary meters only pay the fee for their main meter.

A significant drainage project was started during FY 2013 and will be completed in FY 2014 called the Broadway/Northshore Boulevard Outfall System. This project that will encourage commercial development. The project is funded by Impact Fees with an Engineer’s Estimate of \$700,000.

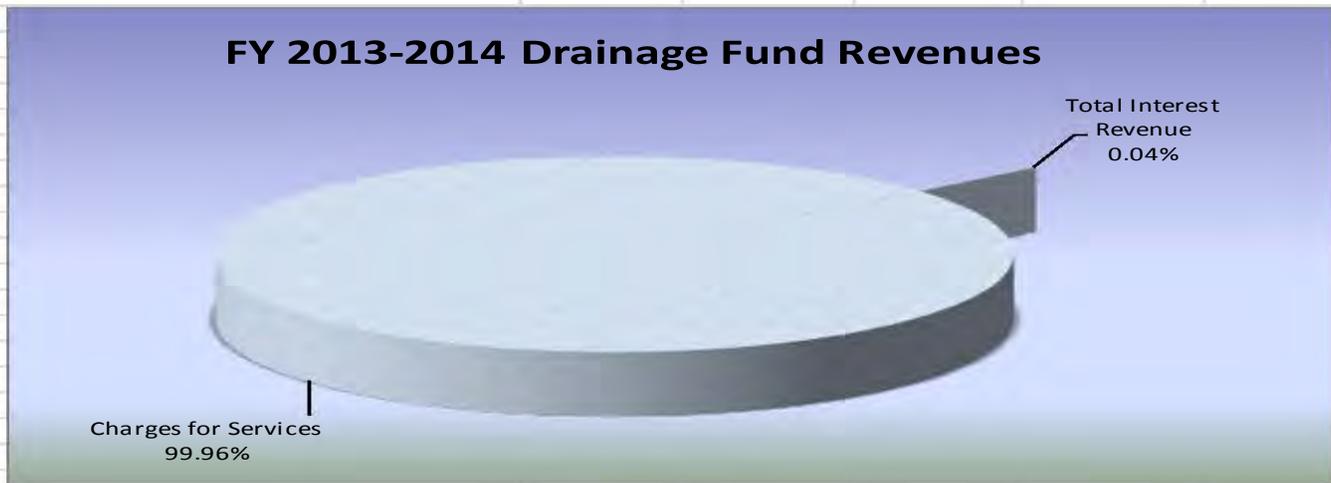
The chart below shows the average number of drainage customers continues to grow..



**BROADWAY/NORTHSHORE
BOULEVARD OUTFALL
SYSTEM**

**CITY OF PORTLAND
FY 2010 - 2014 REVENUES
DRAINAGE FUND**

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
REVENUES:					
DRAINAGE UTILITY FEE	\$ 104,135	\$ 274,470	\$ 275,031	\$ 274,520	\$ 275,000
Total Charges for Services	\$ 104,135	\$ 274,470	\$ 275,031	\$ 274,520	\$ 275,000
SUBDIVISION CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
CONTR.-SAN PAT DRAINAGE DIST.	128,000	-	-	-	-
Total Interfund Governmental Revenue	\$ 128,000	\$ -	\$ -	\$ -	\$ -
INTEREST EARNINGS - TEXPOOL	\$ 133	\$ 83	\$ 109	\$ 100	\$ 100
Total Interest Revenue	\$ 133	\$ 83	\$ 109	\$ 100	\$ 100
TRANS IN - STREET MAINT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANS IN - G O BOND CONSTR FD	-	-	-	-	-
DRAW DOWN OF FUND BALANCE	-	-	-	-	-
Total Funds Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 232,268	\$ 274,553	\$ 275,140	\$ 274,620	\$ 275,100

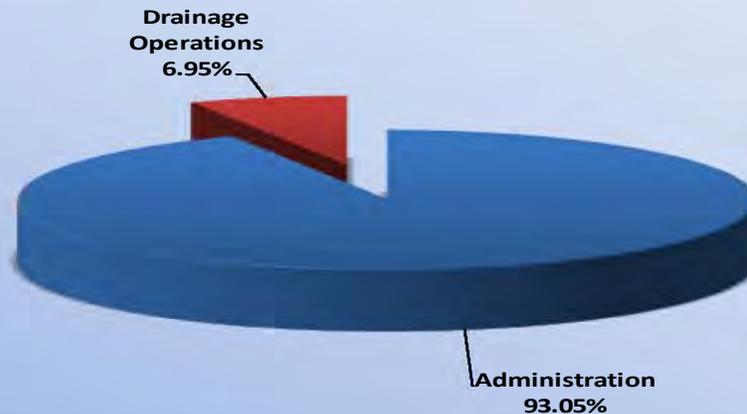


<u>Classification of Revenue</u>	<u>Fiscal Year 2013-14</u>	
Charges for Services	\$ 275,000	99.96%
Total Interest Revenue	100	0.04%
Inter-Governmental Revenues	-	0.00%
Total Funds Transfers	-	0.00%
Total Drainage Fund Revenues	\$ 275,100	100.00%

FY 2010-2014 Budgeted Expenditures By Category
Drainage Fund

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
EXPENDITURES:					
Administration					
OPERATIONS/UTILITIES	\$ 107	\$ -	\$ 1,007	\$ 4,340	\$ 4,350
REPAIR & MAINTENANCE	-	603	218	216	250
CONTRACT SERVICES	10,354	343	895	600	700
CAPITAL OUTLAY	984	3,936	-	2,400	-
OTHER	392	168,047	228,384	201,303	175,458
Total Administration	\$ 11,837	\$ 172,929	\$ 230,504	\$ 208,859	\$ 180,758
Drainage Operations					
REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 6,000
DRAINAGE IMPROVEMENTS	-	-	-	-	-
LEASE/PURCHASE CAPITAL EQUIP	1,828	739	-	-	7,500
NORTHSHORE/BROADWAY	-	36,325	-	-	-
Total Capital Outlay	\$ 1,828	\$ 37,064	\$ -	\$ -	\$ 13,500
TOTAL EXPENDITURES	\$ 13,665	\$ 209,993	\$ 230,504	\$ 208,859	\$ 194,258

FY 2013-2014 Drainage Fund Expenditures



<u>Classification of Expenditures</u>	<u>Fiscal Year 2013-14</u>	
Administration	\$ 180,758	93.05%
Drainage Operations	13,500	6.95%
Total Drainage Fund Expenditures	\$ 194,258	100.00%



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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)



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CITY OF PORTLAND
VENUE SALES TAX FUND



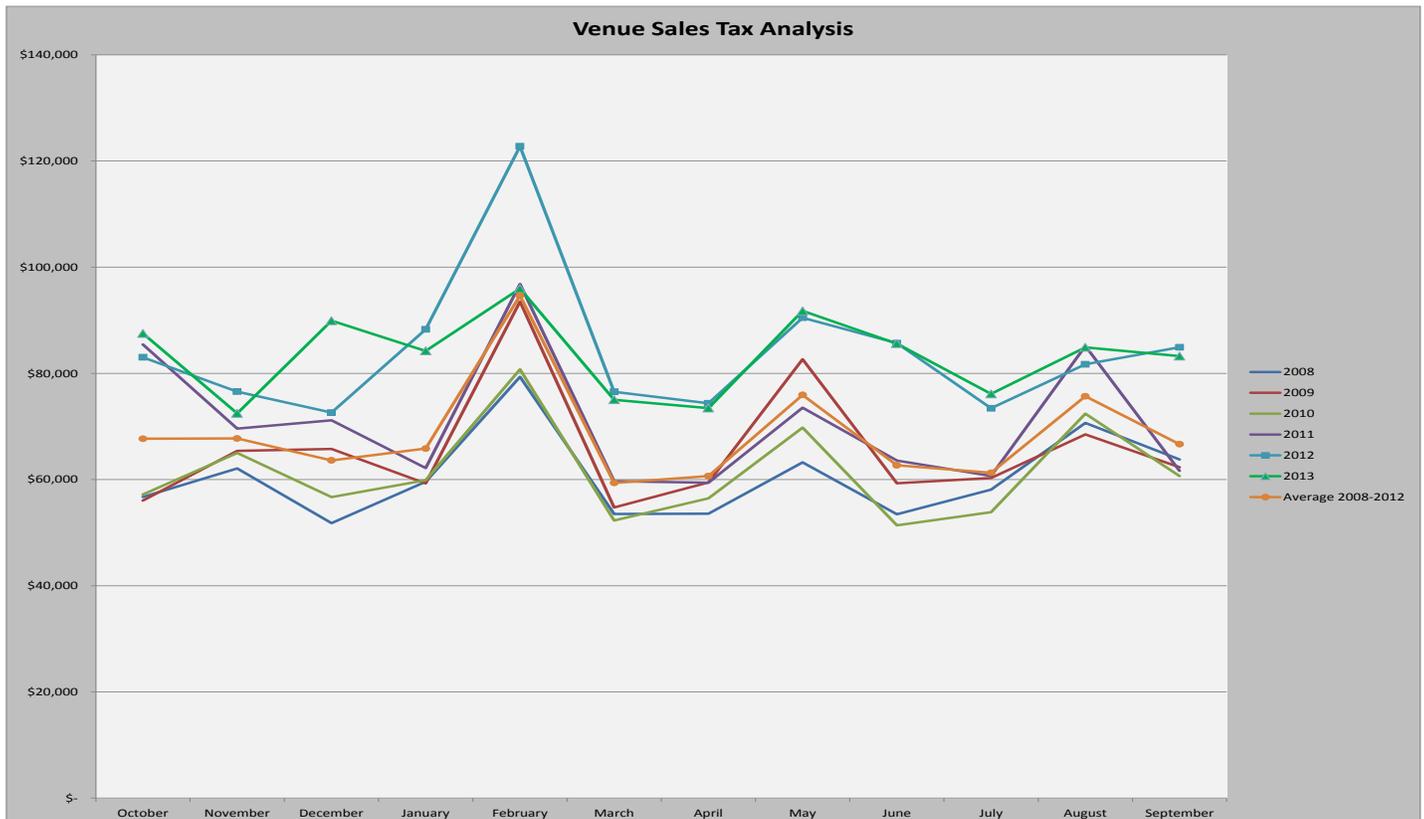
VENUE SALES TAX FUND

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, that revenue stream flattened in FY 2013. Because sales tax revenue can be volatile, a conservative approach is 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 uses historic collection rates and makes conservative assumptions. Below is a Sales Tax Trend Analysis based on six years of data. As depicted in the graph, FY 2012 was a good year for collections, most likely related to the building of the Eagle Ford Shale infrastructure which has now moved outward.

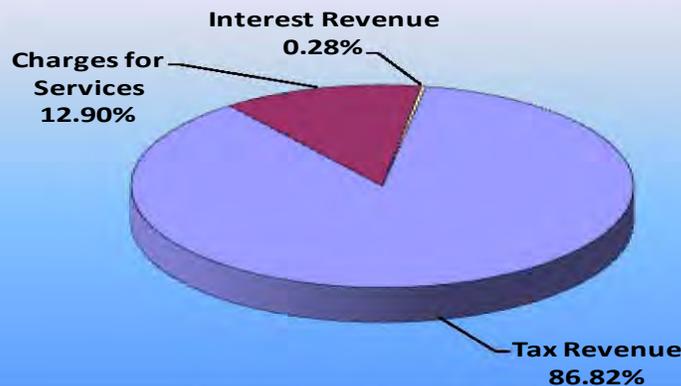
The Other Sources of Revenue include Fund Reserve Drawdowns, Charges for Services, and Interest. There is no intent to drawdown any Fund Reserves for the FY 2014.



**CITY OF PORTLAND
FY 2010-2014 REVENUES
VENUE SALES TAX FUND**

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
REVENUES:					
VENUE SALES TAX	\$ 765,336	\$ 847,172	\$ 1,012,285	\$ 950,000	\$ 1,050,000
Total Tax Revenue	\$ 765,336	\$ 847,172	\$ 1,012,285	\$ 950,000	\$ 1,050,000
PAVILION RENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
AQUATIC CENTER REVENUE	113,950	121,488	143,707	125,000	135,000
AQUATIC CENTER RENTALS	18,420	22,535	23,285	25,000	21,000
Total Charges for Services	\$ 132,370	\$ 144,023	\$ 166,992	\$ 150,000	\$ 156,000
INTEREST ON INVESTMENTS	\$ 6,016	\$ 9,408	\$ 177	\$ -	\$ -
INTEREST-TEXPOOL	786	594	677	650	650
INTEREST-CDARS	-	-	2,293	2,700	2,700
Total Interest Revenue	\$ 6,802	\$ 10,002	\$ 3,147	\$ 3,350	\$ 3,350
DRAW DOWN OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIUM ON BONDS ISSUED	-	-	-	33,932	-
OTHER SOURCES - BOND PROCEEDS	-	-	-	1,980,000	-
MISCELLANEOUS	-	-	509	-	-
INSURANCE PROCEEDS/REFUNDS	-	983	-	3,058	-
Other Revenue Sources	\$ -	\$ 983	\$ 509	\$ 2,016,990	\$ -
TOTAL REVENUES	\$ 904,508	\$ 1,002,180	\$ 1,182,933	\$ 3,120,340	\$ 1,209,350

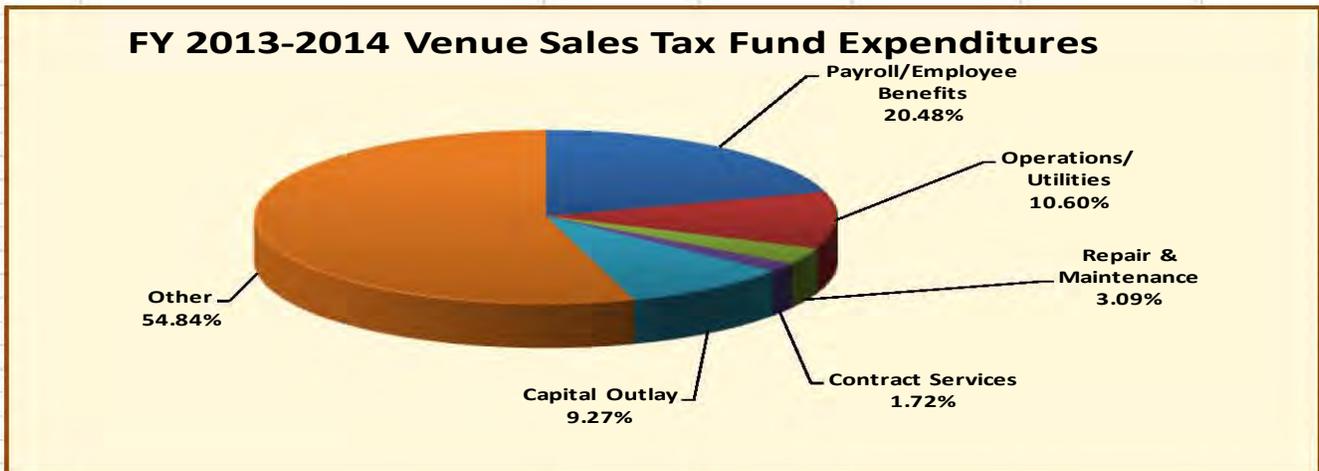
FY 2013-2014 Venue Sales Tax Fund Revenues



<u>Classification of Revenue</u>	<u>Fiscal Year 2013-14</u>	
Tax Revenue	\$1,050,000	86.82%
Charges for Services	156,000	12.90%
Interest Revenue	3,350	0.28%
Other Sources of Revenue	-	0.00%
Total Revenues for Venue Sales Tax Fund	\$1,209,350	100.00%

FY 2010-2014 Budgeted Expenditures By Category
Venue Sales Tax Fund

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
EXPENDITURES:					
Administration					
PAYROLL/EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ 1,296
OPERATIONS/UTILITIES	202	248	1,201	2,040	700
REPAIR & MAINTENANCE	-	4,335	1,628	4,644	4,000
CONTRACT SERVICES	-	12,500	891	15,552	14,387
CAPITAL OUTLAY	93,819	507	151,399	-	86,598
OTHER	518,140	545,160	507,764	510,933	577,738
Total Administration	\$ 612,161	\$ 562,750	\$ 662,883	\$ 533,169	\$ 684,719
Aquatics Center					
PAYROLL/EMPLOYEE BENEFITS	\$ 183,013	\$ 187,666	\$ 205,624	\$ 214,855	\$ 214,425
OPERATIONS/UTILITIES	90,719	103,015	98,323	115,283	111,000
REPAIR & MAINTENANCE	9,061	24,921	24,316	25,500	28,500
CONTRACT SERVICES	2,665	3,725	4,888	3,645	3,700
CAPITAL OUTLAY	4,726	-	56,958	5,413	11,000
Total Aquatic Center	\$ 290,184	\$ 319,327	\$ 390,109	\$ 364,696	\$ 368,625
TOTAL EXPENDITURES	\$ 902,345	\$ 882,077	\$ 1,052,992	\$ 897,865	\$ 1,053,344



Classification of Expenditures	Fiscal Year 2013-14	
Payroll/Employee Benefits	\$ 215,721	20.48%
Operations/Utilities	111,700	10.60%
Repair & Maintenance	32,500	3.09%
Contract Services	18,087	1.72%
Capital Outlay	97,598	9.27%
Other	577,738	54.84%
Total Venue Tax Expenditures	\$ 1,053,344	100.00%



**VENUE SALES TAX FUND
AQUATICS CENTER**

PROGRAM OBJECTIVES:

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

Strategic Objectives:

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

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

SERVICE INITIATIVES FISCAL YEAR 2013 – 2014:

1. Review and update facility maintenance plan.
2. Develop marketing plan for the Aquatic Division.
3. Increase gate attendance by 2%.
4. Implement recognition system to increase lap swimming utilization during the fall/winter/spring months.

ACCOMPLISHMENTS FOR 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. ***Ongoing.***
2. Increase swim lesson program by 50 participants and extend programming to include adults. ***Participation down reworking programming.***
3. Increase swim team by 20 participants and include a masters program. ***Program has grown and a masters program has been added.***
4. Implement recognition system to increase lap swimming utilization during fall/winter/spring months. ***Ongoing.***
5. Increase attendance at special events through a variety of marketing tools such as flyers, social media, and newspaper. ***Increased website coverage, flyers and Council coverage for TV viewers.***



<u>Service Indicator</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14 (Goal)</u>
<u>Inputs:</u>				
Number of Full-Time Employees	7.62	7.62	7.62	7.62
Department Expenditures	\$319,326	\$390,109	\$364,696	\$368,625
Revenue Collected (Aquatics)	\$121,487	\$143,707	\$125,000	\$135,000
Revenue Collected (Rentals)	\$22,535	\$23,285	\$25,000	\$21,000
<u>Outputs:</u>				
Number of Swimming Pools	2	2	2	2
Number of Special Events	26	21	19	N/A
Number of Memberships Sold	155	162	177	N/A
Number of People Through Gate	41,572	38,548	37,943	N/A
Number of Participants in Lessons	440	483	410	N/A
<u>Efficiency Measures:</u>				
Department Expenditures per Capita	\$17.90	\$21.06	\$23.26	\$22.66
Cost of Service Per Person	\$7.68	\$10.12	\$9.61	N/A

BUDGET SUMMARY			
	Actuals	Projected	Adopted
AQUATICS	FY 2011-2012	FY 2012-2013	FY 2013-2014
Personnel/Employee Benefits	\$205,624	\$214,855	\$214,425
Operations & Utilities	98,323	115,283	111,000
Repair & Maintenance	24,316	25,500	28,500
Contract Services	4,888	3,645	3,700
Capital Outlay	56,958	5,413	11,000
Total	<u>\$390,109</u>	<u>\$364,696</u>	<u>\$368,625</u>

PERSONNEL

AQUATICS DEPARTMENT

	<u>FY 2011-2012</u>	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>
Aquatics Supervisor	1	1	1
Pool Manager	0.75	0.75	0.75
Lifeguards	5.87	5.87	5.87
<u>Total</u>	<u>7.62</u>	<u>7.62</u>	<u>7.62</u>



SPLASH POOL AT THE AQUATICS CENTER



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

CITY OF PORTLAND
FY 2010 - 2014 REVENUES
4B ECONOMIC DEVELOPMENT TAX FUND

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
REVENUES:					
4B ECON DEVELOPMENT SALES TAX	\$ 765,336	\$ 847,172	\$ 1,012,285	\$ 950,000	\$ 1,050,000
Total Tax Revenues	\$ 765,336	\$ 847,172	\$ 1,012,285	\$ 950,000	\$ 1,050,000
INTEREST ON ACCOUNTS	\$ 502	\$ 183	\$ -	\$ -	\$ -
INTEREST-TEXPOOL	717	370	660	500	500
INTEREST EARNINGS-BROKERAGE	-	1,741	-	-	-
Total Interest Revenues	\$ 1,219	\$ 2,294	\$ 660	\$ 500	\$ 500
INSURANCE PROCEEDS/REFUNDS	\$ -	\$ 192	\$ -	\$ -	\$ -
DRAWDOWN OF FUND BALANCE	-	-	-	-	35,000
OTHER SOURCES - BOND PROCEEDS	-	-	-	-	-
Total Other Revenues	\$ -	\$ 192	\$ -	\$ -	\$ 35,000
TOTAL REVENUES	\$ 766,555	\$ 849,658	\$ 1,012,945	\$ 950,500	\$ 1,085,500

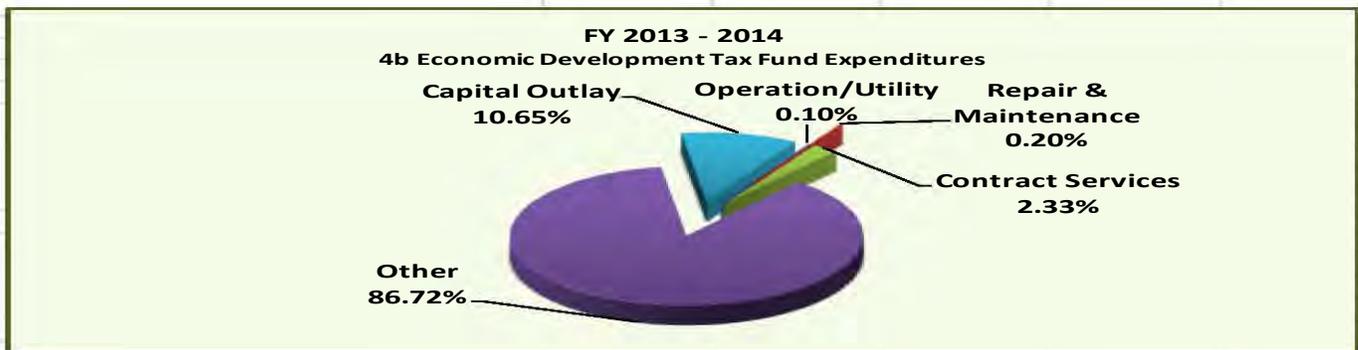
FY 2013-2014 4B Economic Development Tax Fund



<u>Classification of Revenue</u>	<u>Fiscal Year 2013-14</u>	
Tax Revenues	\$ 1,050,000	96.73%
Interest Revenues	500	0.05%
Other	35,000	3.22%
Total 4b Tax Fund Revenues	\$ 1,085,500	100.00%

FY 2010-2014 Budgeted Expenditures By Category
4B Economic Development Tax Fund

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
EXPENDITURES:					
POSTAGE	\$ 38	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ -	\$ -	\$ 196	\$ -	\$ -
COMMUNITY ADVERTISING	\$ -	\$ -	\$ -	\$ 21	\$ -
TRAVEL AND TRAINING	-	-	-	-	750
Total Operations/Utilities	\$ 38	\$ -	\$ 196	\$ 21	\$ 750
FACILITY MAINTENANCE EVAL	\$ -	\$ -	\$ -	\$ -	\$ 1,500
COMPLEX GROUNDS MAINTENANCE	\$ -	\$ 2,596	\$ 3,753	\$ 675	\$ -
Total Repair & Maintenance	\$ -	\$ 2,596	\$ 3,753	\$ 675	\$ 1,500
ATTORNEY FEES	\$ -	\$ -	\$ 175	\$ -	\$ -
CONSULTANT SERVICES	\$ -	\$ 4,880	\$ 725	\$ -	\$ -
ECONOMIC DEVELOPMENT SERVICES	\$ -	\$ -	\$ -	\$ 14,500	\$ 14,500
EQUIPMENT HIRE	-	-	705	-	3,050
Total Contract Services	\$ -	\$ 4,880	\$ 1,605	\$ 14,500	\$ 17,550
CAPITAL IMPRVS - COMMUNITY CE	\$ -	\$ 100,000	\$ 164,000	\$ -	\$ 75,000
EQUIPMENT	93,819	-	-	-	5,000
Total Capital Outlay	\$ 93,819	\$ 100,000	\$ 164,000	\$ -	\$ 80,000
PAYMENT TO GENERAL FUND	\$ 361,058	\$ 318,394	\$ 322,483	\$ 295,272	\$ 322,015
INSURANCE	42,764	43,231	38,730	53,450	60,600
MISC BANK AND ADMIN CHARGE	1,125	864	1,070	721	725
INVESTMENT FEES & CHARGES	-	6	-	11	-
INTEREST	100,638	96,038	91,138	86,138	80,938
PRINCIPAL	110,000	120,000	125,000	125,000	135,000
TRANS - COMPLEX IMPROVEMENTS	-	-	70,000	-	-
TRANS-LIBRARY DEBT SERVICE	52,590	51,465	50,695	50,695	52,643
TRANS-OUT FIRESTATION DEBT	60,688	63,313	66,100	62,850	-
Total Other	\$ 728,863	\$ 693,311	\$ 765,216	\$ 674,137	\$ 651,921
TOTAL EXPENDITURES	\$ 822,720	\$ 800,787	\$ 934,770	\$ 689,333	\$ 751,721



<u>Classification of Expenditures</u>	<u>Fiscal Year 2013-14</u>	
Operations/Utilities	\$ 750	0.10%
Repair & Maintenance	1,500	0.20%
Contract Services	17,550	2.33%
Other	651,921	86.72%
Capital Outlay	\$ 80,000	10.65%
Total 4b Tax Fund Expenditures	\$ 751,721	100.00%



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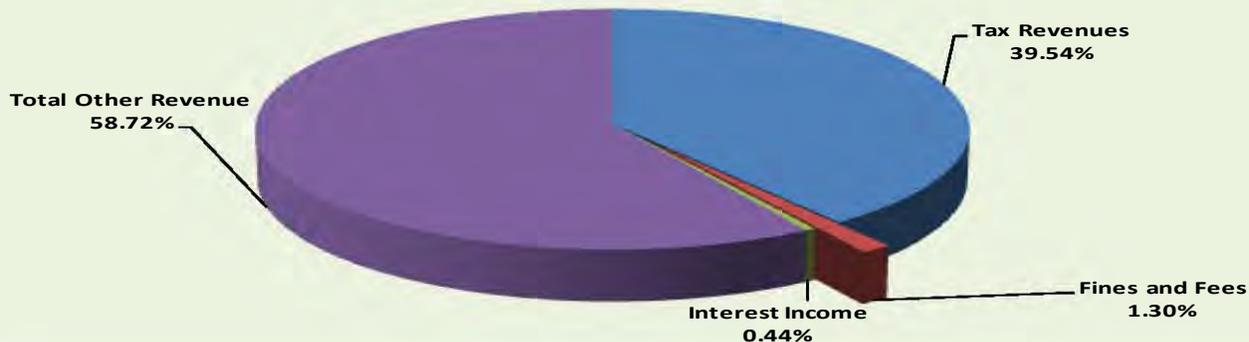
CITY OF PORTLAND
RESTRICTED USE FUND
(Hotel/Motel Tax & Municipal Court)



CITY OF PORTLAND
FY 2010-2014
RESTRICTED USE FUND REVENUES

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
REVENUES:					
CABLE FRANCHISE PEG FEE	\$0	\$0	\$29,148	\$14,000	\$14,000
HOTEL/MOTEL OCCUPANCY TAX	\$ 228,199	\$ 267,274	\$ 379,677	\$ 380,000	\$ 380,000
Total Tax Revenue	\$ 228,199	\$ 267,274	\$ 408,825	\$ 394,000	\$ 394,000
MUNICIPAL CRT TECHNOLOGY FEES	\$ 6,500	\$ 7,044	\$ 7,043	\$ 7,000	\$ 7,000
COURT BUILDING SECURITY FEE	4,834	5,223	5,237	6,000	6,000
Total Fines and Fees	\$ 11,334	\$ 12,267	\$ 12,280	\$ 13,000	\$ 13,000
INTEREST ON SAVINGS	\$ 98	\$ 78	\$ 2	\$ -	\$ -
INTEREST EARNINGS-BROKERAGE	-	7,402	8,700	4,000	4,000
INTEREST - TEXPOOL	900	379	361	350	350
Total Interest Revenue	\$ 998	\$ 7,859	\$ 9,063	\$ 4,350	\$ 4,350
DRAWDOWN ON FUND BALANCE	\$ -	\$ -	\$ -	\$ 150,000	\$ 585,000
EXCESS RETURNED FROM CHAMBER	12,041	-	-	-	-
Total Other Revenue	12,041	-	-	150,000	585,000
TOTAL REVENUES	\$ 252,572	\$ 287,400	\$ 430,168	\$ 561,350	\$ 996,350

FY 2013-2014 Restricted Use Fund Revenues

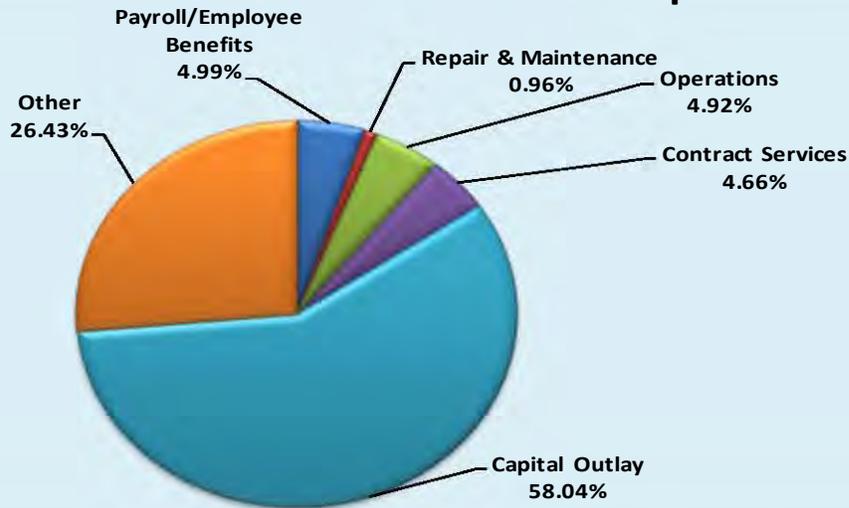


<u>Classification of Revenue</u>	<u>Fiscal Year 2013-14</u>	
Tax Revenues	\$ 394,000	39.54%
Fines and Fees	13,000	1.30%
Interest Income	4,350	0.44%
Total Other Revenue	585,000	58.72%
Total Restricted Use Fund Revenues	\$ 996,350	100.00%

FY 2010-2014 Budgeted Expenditures By Category
Restricted Use Fund

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
EXPENDITURES:					
PAYROLL/EMPLOYEE BENEFITS	\$ 4,012	\$ 8,382	\$ 40,546	\$ 41,724	\$ 42,596
REPAIR & MAINTENANCE	5,722	9,362	5,200	7,700	8,200
OPERATIONS/UTILITIES	37,067	19,937	7,388	38,668	41,900
CONTRACT SERVICES	430	21,708	31,922	70,726	39,700
CAPITAL OUTLAY	5,384	16,892	95,780	150,000	495,000
OTHER	105,932	142,409	119,320	125,011	225,430
TOTAL EXPENDITURES	\$158,547	\$218,690	\$300,156	\$433,829	\$852,826

FY 2013-2014 Restricted Use Fund Expenditures



	Fiscal Year 2013-14	
Payroll/Employee Benefits	\$ 42,596	4.99%
Repair & Maintenance	8,200	0.96%
Operations/Utilities	41,900	4.92%
Contract Services	39,700	4.66%
Capital Outlay	495,000	58.04%
Other	225,430	26.43%
Total Restricted Use Fund Expenditures	\$ 852,826	100.00%



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**5 YEAR
CAPITAL IMPROVEMENT PROGRAM**



CAPITAL IMPROVEMENT PROGRAM

The City Charter dictates that the City Manager submit a Capital Program to the Council during the budget process. The capital program shall include the following:

1. A clear summary of its contents;
2. A list of 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;
3. Cost estimates, method of financing and recommended time schedules for each such improvement; and
4. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The Charter mandate is not the only reason to have a Capital Improvement Plan (CIP). It is essential for strategic and financial planning. The CIP is separate budget process than the annual operating budget. However, maintenance and operating costs associated with capital projects are accounted for in the operating budget.

The capital improvement planning process is used to plan, budget, and finance large capital projects including infrastructure, facilities and other fixed assets. The CIP lays out costs of projects, sources of financing, when a project will commence, how many years the project will be underway and what impact the projects will have on the operating budget.

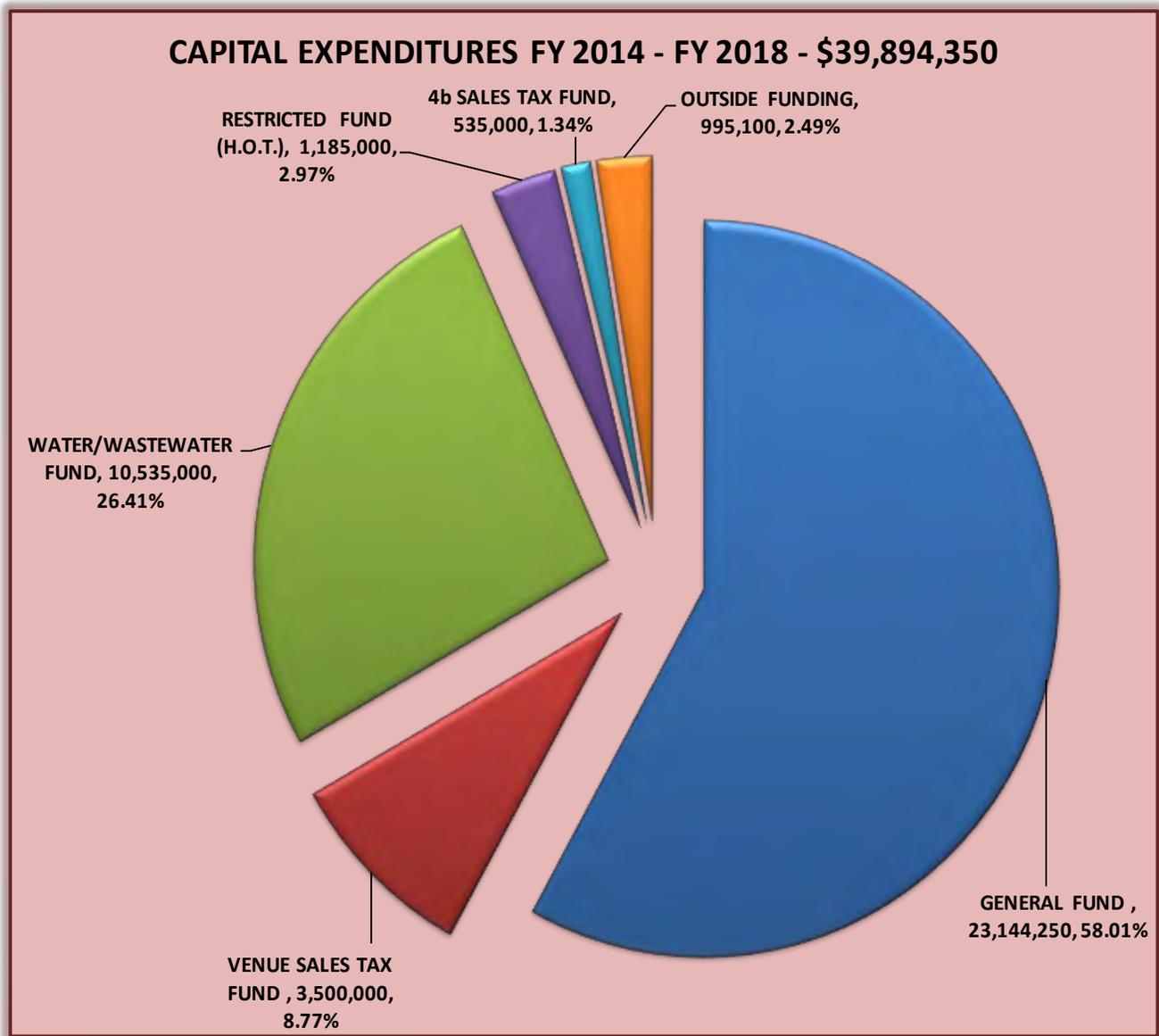
The capital expenditures for the Fiscal Year 2014 which begins October 1, 2013 and ends September 30, 2014 total \$14,844,350, of that total \$6,524,350 are projects that have already commenced and \$8,320,000 for new projects beginning in the fiscal year.

The total expenditure amount for the 5-year Capital Improvement Plan is \$39,894,350. This adopted CIP is slightly more aggressive than in the past, this more aggressive plan will prepare the City for the new development coming in the area. The CIP is not considered overly aggressive however and is designed to manage growth.

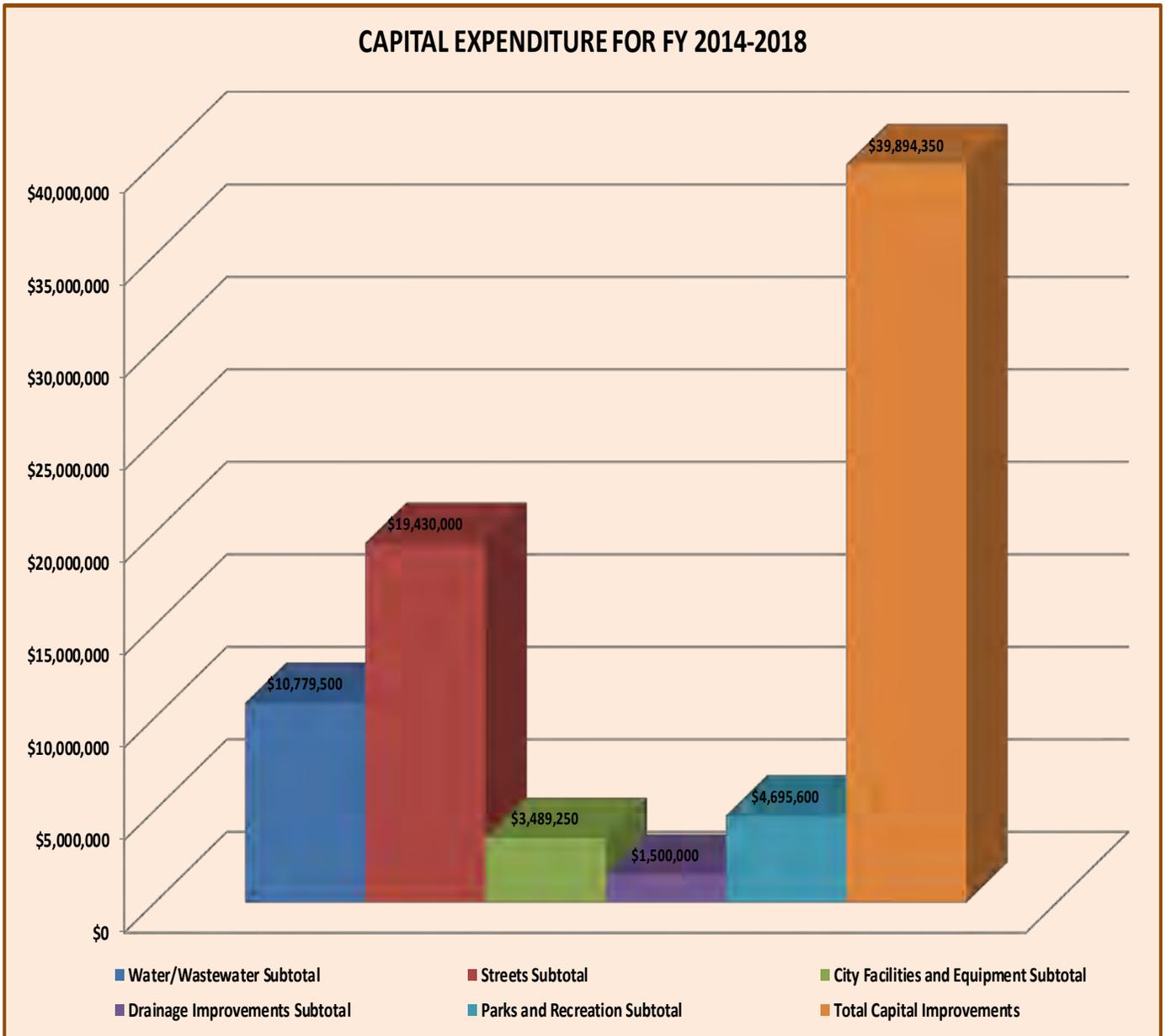
The CIP has a combination of projects that include, Water/Wastewater, Streets, City Facilities and Equipment, Drainage Improvements, and Parks and Recreation.

Maintaining infrastructure is important to a City's ability to provide services and to attract new residents and businesses. Parks and leisure improvements maintain the family type atmosphere and appeal that is characteristic of Portland.

The graph below depicts the total 5-year Capital Improvement Plan expenditure budget of \$39,894,350 as allocated by fund.



The graph below depicts the 5-Year Capital Improvement Plan total of \$39,894,350 by project type.



On the following pages is a detailed outlay of the capital improvement projects, funding sources, cost, amounts previously expended, and a timeline for each project.

City of Portland
5 Year Capital Program
October 1, 2013 - September 30, 2018

					Fiscal Year Projection					
Project	Funding Source	Total Cost	Financing from Outside Sources	Previously Expended	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Future Years
Water and Wastewater										
Utility Line Replacement Program - Phase 1A (Water)	Revenue Bonds (20 Year Term)	\$2,555,000		\$800,000	\$1,755,000					
Utility Line Replacement Program - Phase 1B (Wastewater)	Revenue Bonds (20 Year Term)	\$1,255,000		\$200,000	\$1,055,000					
Utility Line Replacement Program - Phase 2	Revenue Bonds (20 Year Term)	\$3,600,000		\$0		\$400,000	\$3,200,000			
WWTP Improvement Project-- Centrifuge and UV Unit	Revenue Bonds (20 Year Term)	\$2,500,000		\$0	\$600,000	\$1,900,000				
ETJ Service Line Construction Project	Economically Distressed Areas Program Grant	\$269,500		\$0	\$269,500					
Complete SCADA Coverage to All Water/Wastewater Facilities	Water/Wastewater Enterprise Fund Reserve	\$600,000		\$50,000	\$550,000					
	Water/Wastewater Subtotal	\$10,779,500	\$0	\$1,050,000	\$4,229,500	\$2,300,000	\$3,200,000	\$0	\$0	

City of Portland
5 Year Capital Program
October 1, 2013 - September 30, 2018

Project	Funding Source	Total Cost	Financing from Outside Sources	Previously Expended	Fiscal Year Projection					Future Years
					2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
Streets										
Develop Comprehensive Street, Parking Lot, Sidewalk and Trail Improvement Plan	General Fund Reserve	\$100,000		\$50,000	\$50,000					
Consolidation of Memorial Parkway Travel Lanes Approaching and Intersecting Buddy Ganem Drive (TxDOT Administered Project)	General Fund Reserve	\$230,000		\$230,000	\$0					
Phase 9A Street Improvement Program (Rehabilitation and Overlays)	Certificates of Obligation (15 and 20 year term) AVT/DU Rate Increase	\$4,000,000		\$0	\$1,520,000	\$2,480,000				
Phase 9B Street Improvement Program (Repairs and Seal Coats)	Certificates of Obligation (7 year term) AVT/DU Rate Increase	\$1,000,000		\$0	\$500,000	\$500,000				
Phase 10A Street Improvement Program (Rehabilitation and Overlays)	Certificates of Obligation (15 and 20 year term)	\$6,000,000		\$0			\$2,250,000	\$3,750,000		
Phase 10B Street Improvement Program (Repairs and Seal Coats)	Certificates of Obligation (7 year term)	\$1,000,000		\$0			\$500,000	\$500,000		
ADA Compliance Program Phase 1	CCMPO Grant (\$80,000) and General Fund Reserves (\$20,000)	\$100,000	\$80,000	\$0					\$20,000	
Phase 11A Street Improvement Program (Rehabilitation and Overlays)	Certificates of Obligation (15 and 20 year term)	\$6,000,000		\$0					\$2,250,000	\$3,750,000
Phase 11B Street Improvement Program (Repairs and Seal Coats)	Certificates of Obligation (7 year term)	\$1,000,000		\$0					\$500,000	\$500,000
	Streets Subtotal	\$19,430,000	\$80,000	\$280,000	\$2,070,000	\$2,980,000	\$2,750,000	\$4,250,000	\$2,770,000	\$4,250,000

City of Portland
5 Year Capital Program
October 1, 2013 - September 30, 2018

Project	Funding Source	Total Cost	Financing from Outside Sources	Previously Expended	Fiscal Year Projection					Future Years
					2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
City Facilities and Equipment										
Fire Station No. 2 Expansion	Public Safety Proceeds (\$300,000) and General Fund Reserve (269,250)	\$569,250		\$110,000	\$459,250					
Veterans Memorial in Community Center Plaza	HOT Revenue	\$300,000		\$0	\$150,000	\$150,000				
Community Center Audio/Visual Improvements	PCCCDC 4b Fund Reserve and HOT Rserve	\$70,000		\$0	\$70,000					
Develop Comprehensive Plan for Public Works Center	General Fund Reserve (\$25,000) and Water/Wastewater Enterprise Fund Reserve (\$25,000)	\$50,000		\$0	\$50,000					
Public Works Center Improvement Program - Phase 1 (Multi-Building Rehabilitation/Expansion, New Fire Station Construction, New Animal Shelter Construction, Material Storage Site Construction and Paving)	Certificates of Obligation (20 Year term)	\$2,500,000		\$0			\$250,000	\$1,750,000	\$500,000	
	City Facilities and Equipment Subtotal	\$3,489,250	\$0	\$110,000	\$729,250	\$150,000	\$250,000	\$1,750,000	\$500,000	

**City of Portland
5 Year Capital Program
October 1, 2013 - September 30, 2018**

Project	Funding Source	Total Cost	Financing from Outside Sources	Previously Expended	Fiscal Year Projection					Future Years
					2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
Drainage Improvements										
Northshore Area Drainage Improvement Project	General Fund Reserve	\$700,000		\$400,000	\$300,000					
Indian Point Park Shoreline Preservation Project (Phase 1) (CBB&E Administered Project)	Restricted Use Fund Reserve (Hotel Occupancy Tax Revenue) - \$150,000 Local Match FY 2013 & \$150,000 FY 2014	\$750,000	\$450,000	\$0	\$150,000	\$150,000				
Extend Southwest Outfall Ditch from Lang Road (Phase 1) (SPCDD Administered Project)	Drainage District Fund	\$50,000	\$50,000	\$0	\$50,000					
	Drainage Improvements Subtotal	\$1,500,000	\$500,000	\$400,000	\$500,000	\$150,000	\$0	\$0	\$0	
Parks and Recreation										
Sports Complex Improvements Phase 1	Revenue Bonds (10 year term)	\$1,500,000		\$0	\$400,000	\$1,100,000				
Community Center Complex Rehabilitation and Improvement Project - Phase 1 (Interior Update and Police Dept Parking Lot)	General Fund Reserve, 4b Sales Tax Reserve, and Restricted Use Fund Reserve	\$950,000		\$0	\$0	\$450,000	\$500,000			
Connect Violet Andrews Park, Sunset Lake Park and Indian Point Park with Elevated Hike/Bike Structure through Historic Railroad R-O-W	Restricted Use Fund Reserve (Hotel Occupancy Tax Revenue) & Transportation Enhancement Grant	\$245,600	\$145,600	\$0	\$100,000					
Sports Complex Improvements Phase 2	Revenue Bonds (10 year term)	\$2,000,000		\$0				\$400,000	\$1,600,000	
	Parks and Recreation Subtotal	\$4,695,600	\$145,600	\$0	\$100,000	\$0	\$0	\$0	\$0	
	Total Capital Improvements	\$39,894,350	\$725,600	\$1,840,000	\$7,628,750	\$5,580,000	\$6,200,000	\$6,000,000	\$3,270,000	\$4,250,000

IMPACT OF THE CAPITAL IMPROVEMENT PROJECTS ON THE OPERATING BUDGET

Water and Wastewater	Year in CIP	Impact on Operating Budget FY 2014
Utility Line Replacement Program - Phase 1A (Water)	FY 2014	No Impact
Utility Line Replacement Program - Phase 1B (Wastewater)	FY 2014	No Impact
Utility Line Replacement Program - Phase 2	FY 2015 & FY 2016	No Impact
WWTP Improvement Project--Centrifuge and UV Unit	FY 2014 & FY 2015	Increase costs in lamp replacement for UV will be offset by decrease in chemical costs.
ETJ Service Line Construction Project	FY 2014	No Impact
Complete SCADA Coverage to All Water/ Wastewater Facilities	FY 2014	No Impact

The water line replacement phases will see some decrease in costs due to less breaks. Less breaks means less man hours and equipment time. The cost savings however will be offset by the increased costs that technology requires. The SCADA and the Wastewater Treatment UV/Centrifuges projects will require more technology experience which requires some additional training and a small increase in license fees. Thus, the cost savings for the Water and Wastewater project will be offset by the small increase in other expenditures.

IMPACT OF THE CAPITAL IMPROVEMENT PROJECTS ON THE OPERATING BUDGET

Streets	Year in CIP	Impact on Operating Budget FY 2014
Develop Comprehensive Street, Parking Lot, Sidewalk and Trail Improvement Plan	FY 2014	No Impact
Consolidation of Memorial Parkway Travel Lanes Approaching and Intersecting Buddy Ganem Drive (TxDOT Administered Project)	FY 2014	No Impact
Phase 9A Street Improvement Program (Rehabilitation and Overlays)	FY 2014	No Impact
Phase 9B Street Improvement Program (Repairs and Seal Coats)	FY 2014	No Impact
Phase 10A Street Improvement Program (Rehabilitation and Overlays)	FY 2016	No Impact
Phase 10B Street Improvement Program (Repairs and Seal Coats)	FY 2016	No Impact
ADA Compliance Program Phase 1	FY 2018	No Impact
Phase 11A Street Improvement Program (Rehabilitation and Overlays)	FY 2018	No Impact
Phase 11B Street Improvement Program (Repairs and Seal Coats)	FY 2018	No Impact

The City of Portland engages a consulting engineer to design, bid and complete all Street Improvements including, rehabilitation and overlays, and repairs and sealcoat. The City’s Street Maintenance Department then maintains the streets and drainage. The department repairs sidewalks, patches potholes, installs and replaces signage, and performs vector control. The number of miles of streets will remain the same as relates to the 5-year CIP and therefore will not require additional personnel or other operating materials.

IMPACT OF THE CAPITAL IMPROVEMENT PROJECTS ON THE OPERATING BUDGET

City Facilities and Equipment	Year in CIP	Impact on Operating Budget FY 2014
Fire Station No. 2 Expansion	FY 2014	(\$2,500)
Veterans Memorial in Community Center Plaza	FY 2014	(\$37,769) Only some portion of this parks/groundskeeper position will be to maintain the memorial. The memorial will be part of the whole Portland Community Complex which will be maintained by one maintenance technician.
Community Center Audio/Visual Improvements	FY 2014	No Impact
Develop Comprehensive Plan for Public Works Center	FY 2014	No Impact
Public Works Center Improvement Program - Phase 1 (Multi-Building Rehabilitation/Expansion, New Fire Station Construction, New Animal Shelter Construction, Material Storage Site Construction and Paving)	FY 2016 & FY 2017 & FY 2018	No Impact

The Fire Station No. 2 Expansion will initially increase utility expenses in FY 2014. The operating costs will increase in future fiscal years, once the expansion is complete and there is more dormitory/office space. Further into the 5-year CIP there will be personnel added which will also require equipment, furniture, and operating expenses such as travel and training. At this time discussion has only just begun to field what those needs may be in the future.

The Community Center Audio/Visual Improvements will allow the Community Center to charge renters a fee for use of the new equipment. The fees have not been determined so the revenue stream has not been determined.

The Public Works Center Improvement Program will increase maintenance and operations for building expansions, the construction of new buildings, and it will also require additional furnishing. The development of a comprehensive plan in FY 2014 will determine better what those costs might entail.

IMPACT OF THE CAPITAL IMPROVEMENT PROJECTS ON THE OPERATING BUDGET

Drainage Improvements	Year in CIP	Impact on Operating Budget FY 2014
Northshore Area Drainage Improvement Project	FY 2014	The cost for this project is being recouped by impact fees charged to the developers in the area. Therefore there is no impact the operating budget of the City.
Indian Point Park Shoreline Preservation Project (Phase 1) (CBB&E Administered Project)	FY 2014 & FY 2015	This project is a federally funded project, except for the local match, the project has been delayed two years previously. It is shoreline which is preserved and therefore no impact on the operating budget of the City.
Extend Southwest Outfall Ditch from Lang Road (Phase 1) (SPCDD Administered Project)	FY 2014	This project should ease drainage issues and allow for additional development but for the FY 2014 operating budget there is no impact.

Parks and Recreation	Year in CIP	Impact on Operating Budget FY 2014
Sports Complex Improvements Phase 1	FY 2014	No Impact (Maintenance already performed on complex)
Community Center Complex Rehabilitation and Improvement Project - Phase 1 (Interior Update and Police Dept Parking Lot)	FY 2015	No Impact (Square footage will remain the same and maintenance already performed)
Connect Violet Andrews Park, Sunset Lake Park and Indian Point Park with Elevated Hike/Bike Structure through Historic Railroad R-O-W	FY 2014	No Impact (Already have designated parks maintenance technician that maintains the shoreline parks)
Sports Complex Improvements Phase 2	FY 2017	Impact unknown at this time. Increased fields and accessory buildings may require increased personnel and utilities.



The map above shows some of the projects around the City that are included in the 5-Year Capital Improvement Plan.



The following pages describe additional capital purchases and projects for FY 2014 that are funded by the Operating Budgets of the City. These capital purchases and projects are separate from the 5-Year Capital Improvement Plan.

Capital Equipment Purchases and Projects Funded in FY2014 Budget				
Department Name	Capital Category	Cost	Project Description	Source of Funding
01 GENERAL FUND				
Administration				
	Equipment	6,000.00	Tablets for City Council to improve communication and reduce paper use.	Operating Budget
	Equipment	27,500.00	Election Equipment The City is required by HB100 to alternate with County to hold elections.	Operating Budget
TOTAL ADMINISTRATION		\$33,500.00		
Information Technology				
	Computer Hardware	42,000.00	City-wide Blade Array/Local Cloud Completion This will allow a wider array of software to be used and provide good data recovery.	Operating Budget
	Improvements	120,000.00	A/C System Replacement in the computer rack room to prevent hardware damage.	Operating Budget
TOTAL I.T.		\$162,000.00		



**Capital Equipment Purchases and Projects
Funded in FY2014 Budget**

Department Name	Capital Category	Cost	Project Description	Source of Funding
01 GENERAL FUND				
Police Department				
	Vehicles	82,500.00	3 Patrol Vehicles to replace units with high mileage and for new officer.	Operating Budget
	Equipment	35,000.00	New 911 Initial Investment old system is becoming unserviceable and new one will be cloud based for better manageability and data recovery.	Operating Budget
TOTAL POLICE DEPARTMENT		<hr/> \$117,500.00 <hr/>		
Fire Department				
	Equipment	25,726.12	Self Contained Breathing Apparatus to replace aging units.	Operating Budget
TOTAL FIRE DEPARTMENT		<hr/> \$25,726.12 <hr/>		



Capital Equipment Purchases and Projects				
Funded in FY2014 Budget				
Department Name	Capital Category	Cost	Project Description	Source of Funding
01 GENERAL FUND				
Animal Control				
	Vehicles	26,000.00	Animal Control Vehicle to replace vehicle with high mileage for additional officer.	Operating Budget
TOTAL ANIMAL CONTROL		<u>\$26,000.00</u>		
Street Maintenance				
	Vehicles	0.00	Street Sweeper/Vacuum Pump (50%) The street sweeper will maintain all streets to ensure long life and to maintain the City's clean appearance.	Moved to Debt Service
TOTAL STREET MAINTENANCE		<u>\$0.00</u>		
Library				
	Computer Hardware	12,400.00	Blade Server/Public PC's/ Phone System to improve library patronage computer experience.	Operating Budget
	Computer Hardware	13,502.00	LAT Automated DVD Dispensing System which will reduce staff time and increase the DVD offerings to customers.	Operating Budget
TOTAL LIBRARY		<u>\$25,902.00</u>		
GENERAL FUND TOTAL		<u>\$390,628.12</u>		



Capital Equipment Purchases and Projects Funded in FY2014 Budget				
Department Name	Capital Category	Cost	Project Description	Source of Funding
02 WATER/WASTEWATER FUND				
Collection				
	Vehicles	7,500.00	Street Sweeper/ Vacuum Pump (25%)	Operating Budget (Lease Purchase)
	Equipment	50,000.00	Godwin Dri-Prime Pumps and Hoses	Operating Budget
	Equipment	11,600.00	TV Camera for Collection System	Operating Budget
TOTAL COLLECTION DEPARTMENT		<u>\$69,100.00</u>		
WATER/WASTEWATER FUND TOTAL		<u>\$69,100.00</u>		



**Capital Equipment Purchases and Projects
Funded in FY2014 Budget**

Department Name	Capital Category	Cost	Project Description	Source of Funding
11 DEBT SERVICE FUND				
Administration				
	Vehicles	30,000.00	Street Sweeper/ Vacuum Pump (50%) The street sweeper will maintain all streets to ensure long life and to maintain the City's clean appearance.	Operating Budget (Lease Purchase)
	TOTAL ADMINISTRATION		\$30,000.00	
DEBT SERVICE FUND		\$30,000.00		

**Capital Equipment Purchases and Projects
Funded in FY2014 Budget**

Department Name	Capital Category	Cost	Project Description	Source of Funding
12 4B TAX FUND				
Administration				
	Computer Software	5,000.00	Server Upgrade Active Net Program replaces software that will not be serviced and adds online functions for customers to register for programs.	Operating Budget
	Equipment	10,000.00	HVAC - Small Units for the Community Center on a replacement schedule.	Operating Budget
	Improvements	30,000.00	Community Center wall repair and paint to upgrade and renovate the Community Center.	Operating Budget
TOTAL ADMINISTRATION		\$45,000.00		
4B TAX FUND TOTAL		\$45,000.00		



Capital Equipment Purchases and Projects
Funded in FY2014 Budget

Department Name		Cost	Project Description	Source of Funding
18 DRAINAGE FUND				
Drainage Operations				
	Vehicles		Street Sweeper/ Vacuum Pump (25%) the street sweeper has a vacuum pump attachment which allow the cleaning of drainage ways.	Operating Budget (Lease Purchase)
		7,500.00		
TOTAL DRAINAGE OPERATIONS		<u>\$7,500.00</u>		
<i>DRAINAGE FUND TOTAL</i>		<u><i>\$7,500.00</i></u>		

Capital Equipment Purchases and Projects
Funded in FY2014 Budget

Department Name		Cost	Project Description	Source of Funding
20 RESTRICTED FUND				
Administration				
	Equipment		HVAC - Small Units for the Visitors Center which is in the Community Center on a replacement schedule.	Operating Budget
		10,000.00		
TOTAL		<u>\$10,000.00</u>		
<i>RESTRICTED FUND TOTAL</i>		<u><i>\$10,000.00</i></u>		



Capital Equipment Purchases and Projects				
Funded in FY2014 Budget				
Department Name	Capital Category	Cost	Project Description	Source of Funding
21 VENUE FUND				
Administration				
	Equipment	57,412.00	Toro Mower to replace aging mower and have additional equipment for new parks technician position.	Operating Budget
	Equipment	29,186.00	Replace Basketball Goals at Joe Burke Pavilion	Operating Budget
TOTAL ADMINISTRATION		<u>\$86,598.00</u>		
Aquatic Center				
	Equipment	5,000.00	Chair Lift, ADA Accessibility	Operating Budget
	Equipment	6,000.00	Pool Floating Toy	Operating Budget
TOTAL AQUATICS		<u>\$11,000.00</u>		
VENUE FUND TOTAL		<u>\$97,598.00</u>		
GRAND TOTAL CAPITAL PROJECTS		<u>\$619,826.12</u>		



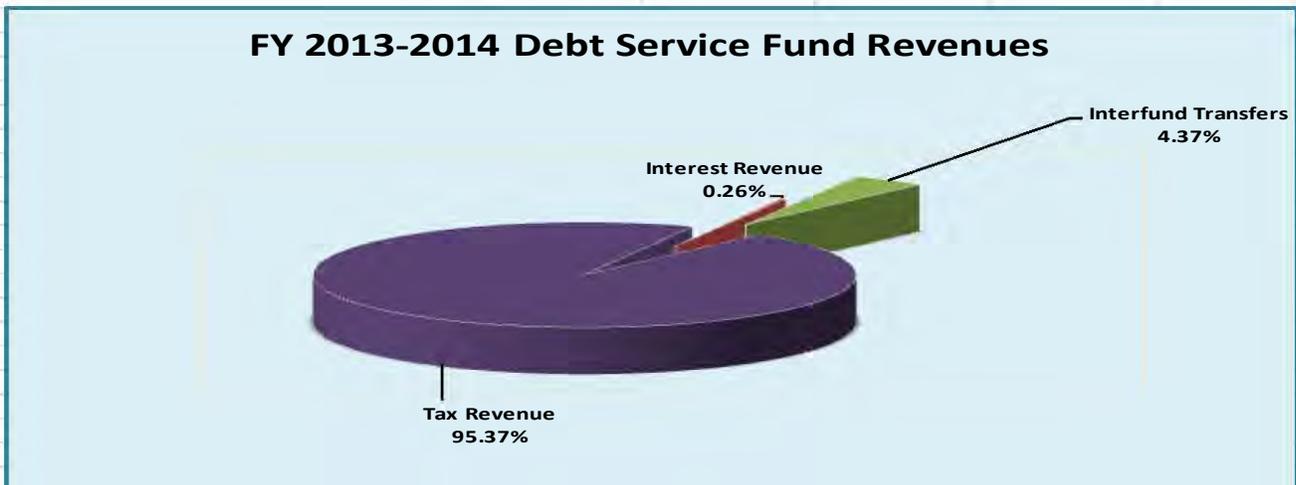
CITY OF PORTLAND DEBT SERVICE FUND



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CITY OF PORTLAND
FY 2010 - 2014
DEBT SERVICE FUND REVENUE

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
REVENUES:					
TAX-PROPERTY-CURRENT	\$ 783,390	\$ 931,288	\$ 891,863	\$ 1,050,000	\$ 1,124,642
TAX-PROPERTY-PRIOR YEARS	21,841	19,155	19,011	23,000	23,000
Total Tax Revenues	\$ 805,231	\$ 950,443	\$ 910,874	\$1,073,000	\$ 1,147,642
MISCELLANEOUS REIMBURSEMENT	-	-	-	3,034	-
Total Other Revenues	\$ -	\$ -	\$ -	\$ 3,034	\$ -
INTEREST-TEXPOOL	1,040	602	612	600	600
INTEREST EARNINGS-BROKERAGE	-	3,838	4,086	2,500	2,500
Total Interest Revenues	\$ 1,040	\$ 4,440	\$ 4,698	\$ 3,100	\$ 3,100
OTH. RES. - REFUNDING BONDS	\$3,620,000	\$ -	\$ -	\$ -	\$ -
PREMIUM ON REFUNDING BONDS	138,254	-	-	-	-
TRANS IN-COMMUNITY CENTER	113,278	114,778	116,795	116,945	52,643
DRAW DOWN OF FUND BALANCE	-	-	-	-	-
Total Interfund Transfers	\$3,871,532	\$ 114,778	\$ 116,795	\$ 116,945	\$ 52,643
TOTAL REVENUES	\$4,677,803	\$ 1,069,661	\$ 1,032,367	\$ 1,196,079	\$ 1,203,385



<u>Classification of Revenue</u>	<u>Fiscal Year 2013-14</u>	
Tax Revenue	\$ 1,147,642	95.37%
Interest Revenue	3,100	0.26%
Interfund Transfers	52,643	4.37%
Total Debt Service Fund Revenues	\$ 1,203,385	100.00%

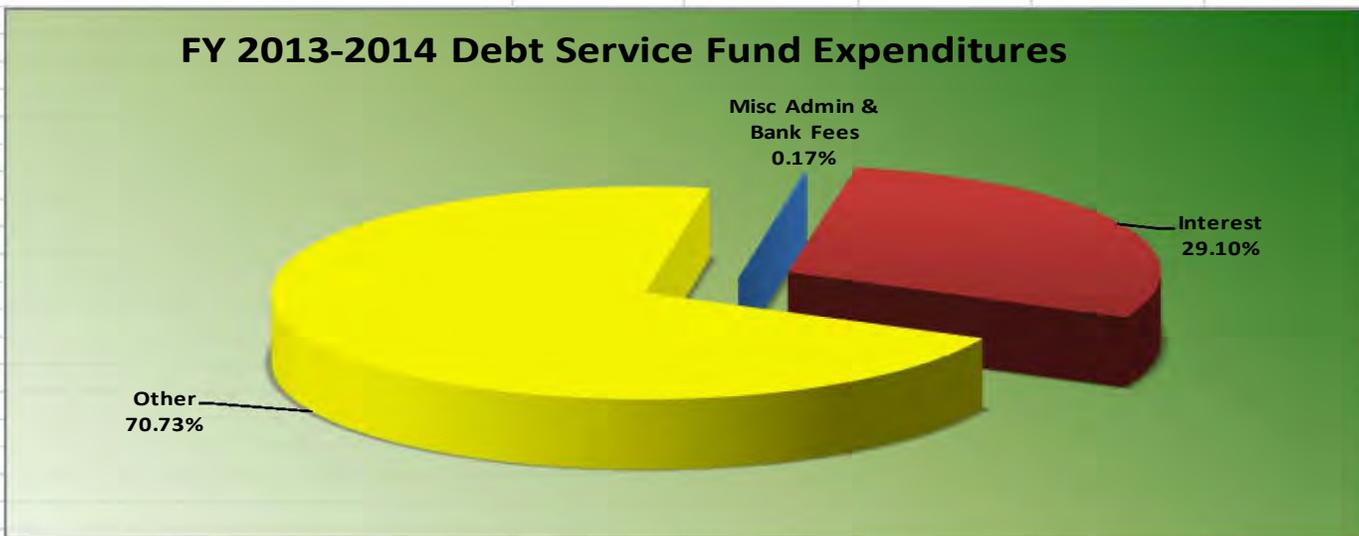


FY 2010-2014 Budgeted Expenditures By Category

Debt Service Fund

	ACTUAL TOTAL 2009-2010	ACTUAL TOTAL 2010-2011	ACTUAL TOTAL 2011-2012	PROJECTED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014
EXPENDITURES:					
MISC ADMIN & BANK FEES	\$ 2,325	\$ 2,351	\$ 1,928	\$ 2,200	\$ 2,000
INVESTMENT FEES & CHARGES	\$ -	\$ 6	\$ 6	\$ -	\$ -
INTEREST	293,168	361,859	350,843	340,236	335,064
PRINCIPAL	410,000	459,100	476,765	725,740	692,318
INTEREST - LEASE/PURCHASES	13,425	8,012	3,056	-	8,900
PRINCIPAL - LEASE/PURCHASES	136,870	103,094	69,170	100,000	143,782
OTHER USES - REFUND BONDS ESC	3,684,302	-	-	-	-
BONDS ISUANCE EXPENSE	69,918	-	-	-	-
Total Other Expenses	\$4,610,008	\$ 934,422	\$ 901,768	\$ 1,168,176	\$ 1,182,064
TOTAL EXPENDITURES	\$4,610,008	\$ 934,422	\$ 901,768	\$ 1,168,176	\$ 1,182,064

FY 2013-2014 Debt Service Fund Expenditures



Classification of Expenditures

Fiscal Year 2013-14

Misc. Admin & Bank Fees	\$	2,000	0.17%
Interest		343,964	29.10%
Other	\$	836,100	70.73%
Debt Service Fund Expenditures	\$	1,182,064	100.00%



CITY OF PORTLAND

DEBT POLICY AND ANALYSIS



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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 revenue sources that are used to repay the debt.

Currently the City of Portland holds an AA- rating from Standard & Poor's Corporation for General Obligation, Utility Revenue Bonds hold a rating of A+, and Sales Tax Revenue Bonds have a rating of A.

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 \$838,251,529 for tax year 2013, at a 90.00% collection rate, would produce tax revenue of \$11,316,396.

COMPUTATION OF LEGAL DEBT MARGIN

Total Assessed Value	\$838,251,529
Constitutional Limit	2.5% of assessed value
Maximum Constitutional Revenue Available	\$20,956,288
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 valuation
Tax Rate for Fiscal Year 2012-2013	\$0.572756 per \$100 valuation
Available Unused Constitutional Max Rate	1.92% of assessed value



Computation of Legal Debt Margin				
Total Assessed Value				\$ 838,251,529
Debt Limit - Maximum serviceable permitted allocation of \$1.50 per \$100 of assessed value at 90.00% collection rate				\$ 135,235,256
Amount of debt applicable to debt limit:				
	Total General Obligation Debt			\$ 9,315,000
Less:	Amount available in Debt Service Fund		509,816	
	Amounts considered self-supporting		471,655	
	Total net deductions			981,471
	Total amount of debt applicable to debt limit			8,333,529
Legal Debt Margin				\$ 126,901,727

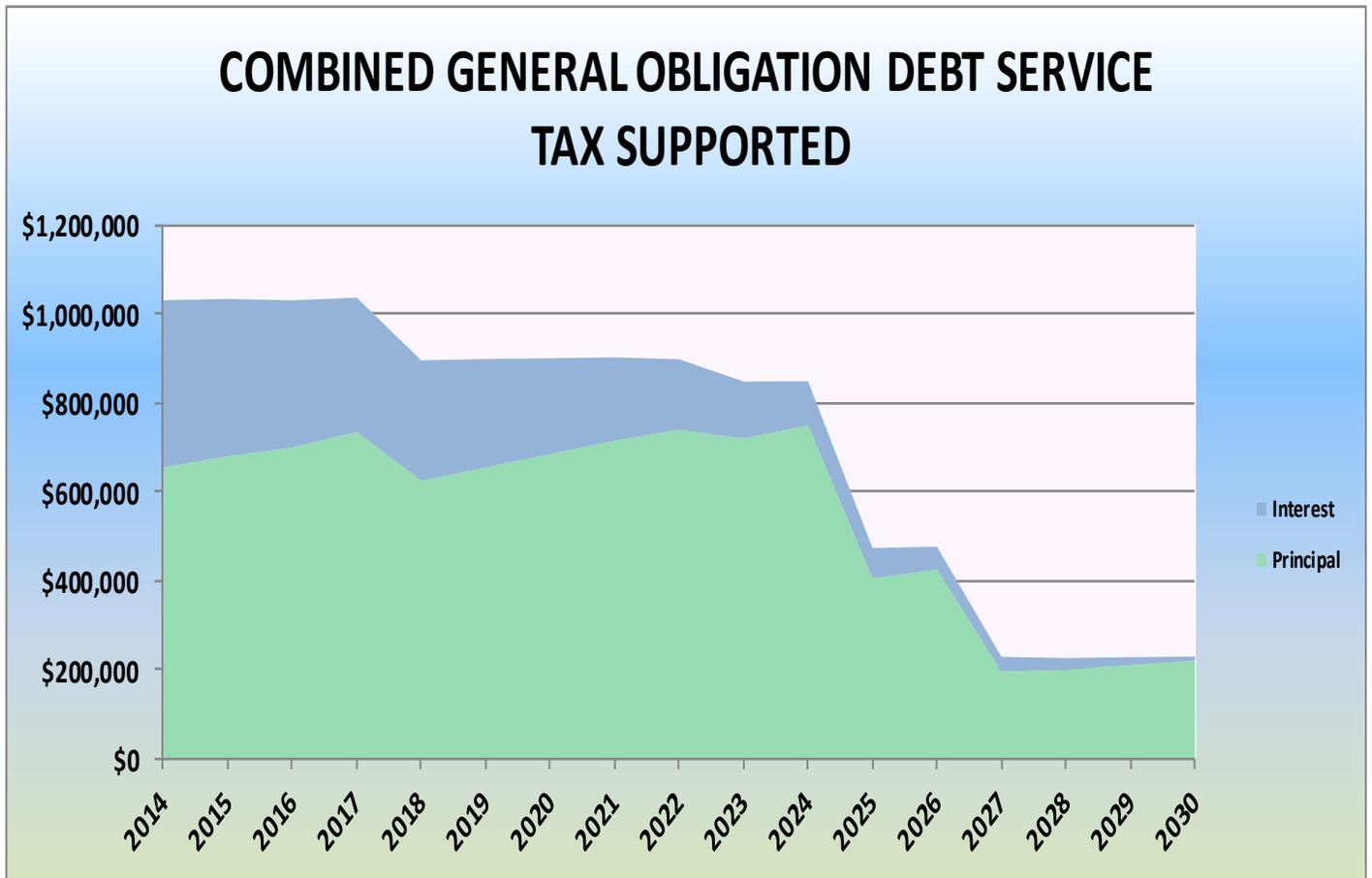
The City of Portland currently has \$23,803,000 in outstanding General Obligation Debt and Utility System Revenue bonds as well as \$4,005,000 in outstanding Sales Tax Revenue Bonds. The City refinanced Sales Tax Revenue Bonds Series 2003 with a net present value savings of \$93,032.73. The Series 2003 issue was used to build the aquatic center which is within the Portland Community Center Complex.





GENERAL OBLIGATION DEBT

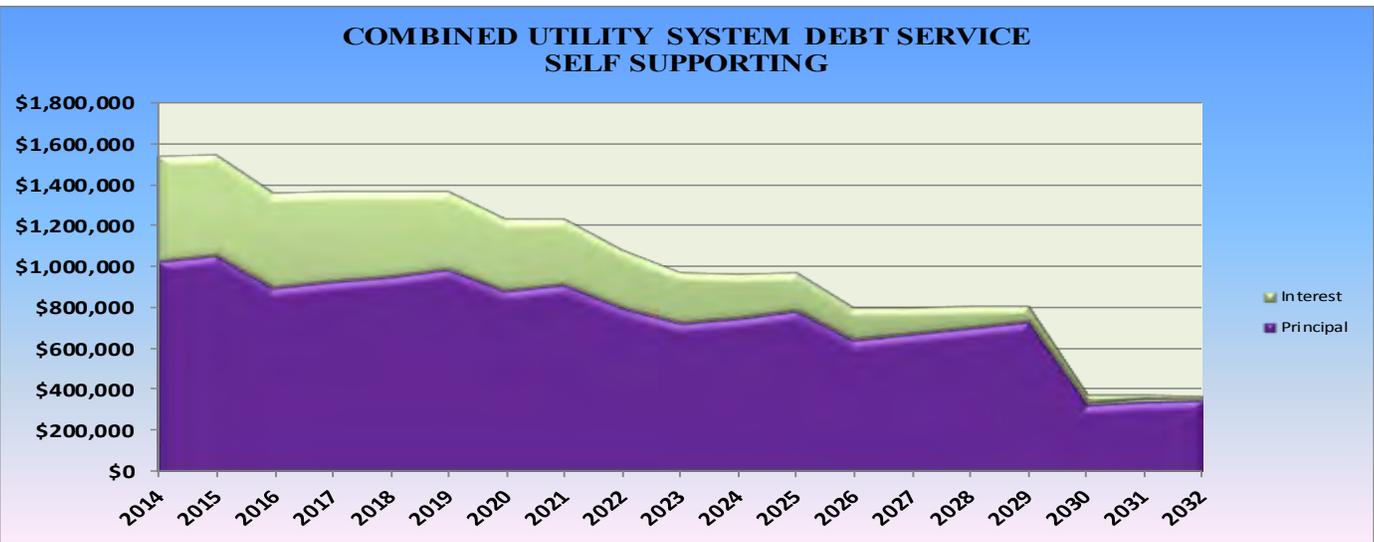
- 2003 Series Debt issued to finance the Library Expansion Project.
- 2006 Series Debt issued to finance the New Police Department.
- 2010 Series Debt issued to finance Street, Sealcoat, Curb & Gutter Maintenance.
- 2010 Series Debt Refunding Bonds, (Refund of 2002 Series, Street Improvements).





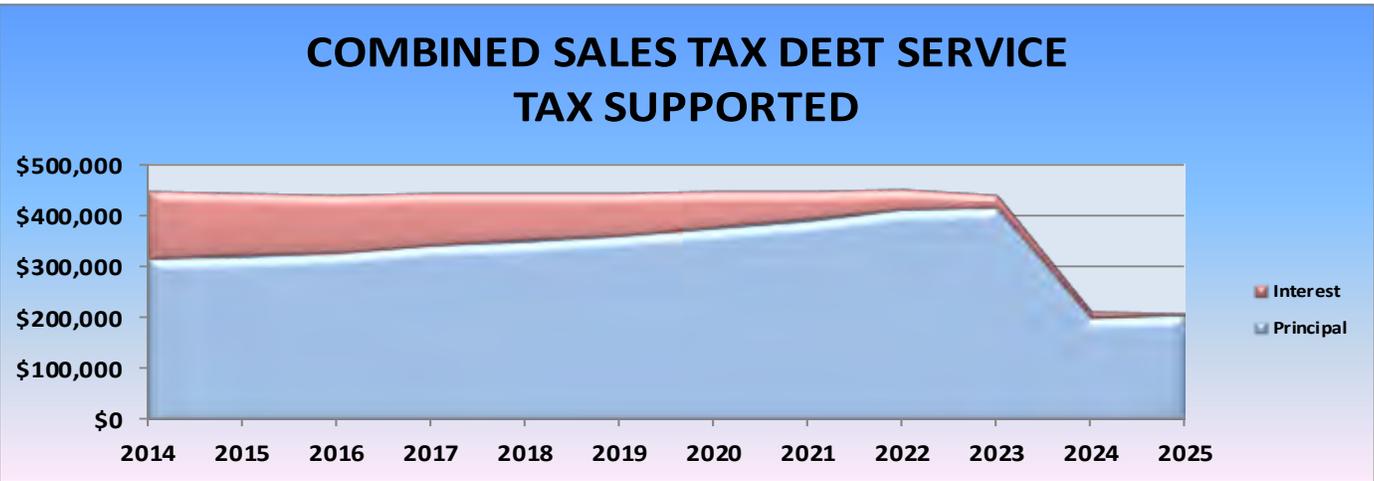
UTILITY SYSTEM REVENUE BONDS

- 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



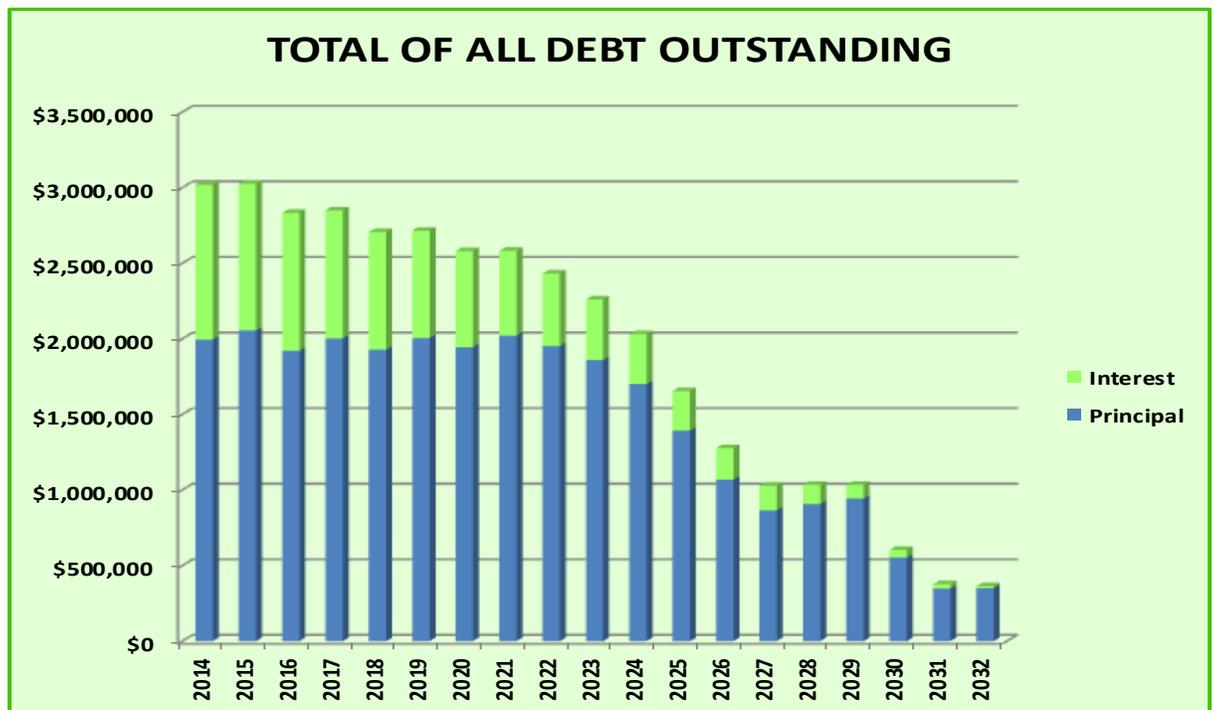
SALES TAX REVENUE BONDS

- 2007 Series Revenue Bonds (PCCDC)
- 2013 Series Revenue Bonds Refinanced Series 2003 which financed Aquatics Project.



The debt schedule on the right depicts total debt service requirements to maturity for all bond issues. This does not include any anticipated issues for the Fiscal Year 2014.

TOTAL DEBT OBLIGATION			
DEBT SERVICE REQUIREMENTS TO MATURITY			
Year Ending			Total
30-Sep	Principal	Interest	Debt Service
2014	1,994,000	1,024,619	3,018,619
2015	2,055,000	971,224	3,026,224
2016	1,921,000	912,605	2,833,605
2017	2,002,000	847,987	2,849,987
2018	1,928,000	778,655	2,706,655
2019	2,005,000	710,235	2,715,235
2020	1,945,000	634,547	2,579,547
2021	2,021,000	560,404	2,581,404
2022	1,953,000	478,874	2,431,874
2023	1,859,000	400,770	2,259,770
2024	1,700,000	330,391	2,030,391
2025	1,392,000	261,230	1,653,230
2026	1,068,000	208,105	1,276,105
2027	865,000	163,592	1,028,592
2028	906,000	128,028	1,034,028
2029	943,000	90,281	1,033,281
2030	553,000	50,225	603,225
2031	348,000	27,878	375,878
2032	350,000	14,000	364,000
Totals	\$27,808,000	\$8,593,649	\$36,401,649





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CITY OF PORTLAND

RESOLUTIONS & ORDINANCES



RESOLUTION NO. 662

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 19th day of February 2013.

EXECUTED:

BY: David Krebs
David Krebs
Mayor

ATTEST:

BY: Annette Hall
Annette Hall
City Secretary





STRATEGIC OPERATING PLAN

OPERATING VISION

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

PHILOSOPHY OF GOVERNMENT

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

1. Comply with local, state and federal law
2. Meet or exceed ethical and professional standards
3. Meet their fiduciary responsibilities
4. Recognize that government can't do everything for everyone
5. Focus on "Core" services
6. Be concerned, courteous and measured when dealing with the public
7. Fully and effectively inform the public in the most timely fashion
8. Project a positive image, continuously promote the City and compete for distinction or recognition whenever possible
9. Place the interests of the City and the needs of the citizens before their own
10. Ensure that special interests, resident or non-resident, are not promoted to the detriment of the City or its citizens
11. Cooperate, collaborate and coordinate to the extent possible locally, area-wide, regionally and state-wide
12. Promote professional development and innovation that improves the provision of City services
13. Mitigate issues in which rights conflict only when doing so serves a compelling public purpose



OPERATING PRINCIPLES

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 or capital projects (improvements and/or recurring capital maintenance projects) except those described as park and recreation 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 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, however, demands made by such prospects for financial incentives should only be met when there is a compelling purpose
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 to ensure outsourcing is the most appropriate means of delivery

18. Technological advances that increase effectiveness, promote efficiency, improve customer service or reduce costs should be fully exploited

Adopted by Resolution No. 622

RESOLUTION NO. 671

A RESOLUTION ADOPTING A 5 YEAR CAPITAL PROGRAM (OCTOBER 1, 2013 THROUGH SEPTEMBER 30, 2018) 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, 2013 - September 30, 2018), 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 6th day August 2013.

EXECUTED:

BY: David R. Krebs
David Krebs
Mayor

ATTEST:
Annette Hall
Annette Hall
City Secretary





5 YEAR CAPITAL PROGRAM

OCTOBER 1, 2013 - SEPTEMBER 30, 2018

**Adopted by Resolution No. 671 at the August 6, 2013 regular City Council meeting in
compliance with Section 5.07 of the City Charter**



CAPITAL PROGRAM

OCTOBER 1, 2013 - SEPTEMBER 30, 2018

	<u>FISCAL YEAR</u>	<u>COST</u>
1.	2013-2014	8,320,000
2.	2014-2015	6,450,000
3.	2015-2016	11,500,000
4.	2016-2017	100,000
5.	2017-2018	7,000,000
	TOTAL	<u>\$33,370,000</u>

CAPITAL PROGRAM

FISCAL YEAR 2013-2014

Capital Projects in progress and Financed or Partially Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
A1. Bid, Begin, and Complete "Utility Line Replacement Program - Phase 1A (Water)"	2,400,000	Revenue Bonds (20 Year Term)
A2. Complete "Utility Line Replacement Program - Phase 1B (Sanitary Sewer)"	1,410,000	Revenue Bonds (20 Year Term)
A3. Complete "Northshore Area Drainage Improvement Project"	700,000	General Fund Reserve
A4. Complete SCADA Coverage to All Water/Wastewater Facilities	600,000	Water/Wastewater Enterprise Fund Reserve (\$300,000 previously allocated)
A5. Bid and Begin Fire Station No. 2 Expansion	569,250	Public Safety Proceeds (\$300,000) and General Fund Reserve (\$269,250)
A6. Complete "ETJ Service Line Construction Project"	269,500	Economically Distressed Areas Program Grant
A7. Connect Violet Andrews Park, Sunset Lake Park and Indian Point Park with Elevated Hike/Bike Structure through Historic Railroad R-O-W	245,600	Transportation Enhancement Grant (\$145,600) and HOT Revenue (\$100,000 Local Match)
A8. Complete Consolidation of Memorial Parkway Travel Lanes Approaching and Intersecting Buddy Ganem Drive	230,000	General Fund Reserve
<i>TxDOT Administered Project</i>		
A9. Complete Comprehensive Street, Parking Lot, Sidewalk, Trail Master Plan	100,000	General Fund Reserve
Total of Projects in Process	<u>\$6,524,350</u>	

New Capital Projects to begin and be financed in Fiscal Year 2013-2014

B1. Finance and Design "Street Improvement Program - Phase 9A (Rehabilitation and Overlays)"	4,000,000	Certificates of Obligation (20 Year Term) Required AVT/DU Rate Increase
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B2.	Finance, Design, Bid and Complete "Street Improvement Program - Phase 9B (Repairs and Sealcoat)"	1,000,000	Certificates of Obligation (7 Year Term) Required AVT/DU Rate Increase
B3.	Finance, Design, Bid and Begin Sports Complexes Improvement Project - Phase 1	1,500,000	Revenue Bonds (10 Year Term)
B4.	Finance, Design and Bid "Wastewater Treatment Plant Improvement Project (UV Unit Installation)	600,000	Water/Wastewater Enterprise Fund Reserve
B5.	Design, Bid and Begin New Veterans Memorial in Community Center Plaza	300,000	HOT Reserves
B6.	Community Center Audio/Visual Improvements	70,000	PCCDC 4b Fund Reserves (\$35,000) and HOT Reserves (\$35,000)
B7.	Develop Comprehensive Plan for Public Works Center	50,000	General Fund Reserve (\$25,000) and Water/Wastewater Enterprise Fund Reserve (\$25,000)
	Total New Projects	<u>\$7,520,000</u>	

*New Capital Projects to begin and be financed in Fiscal Year 2013-2014
(These projects are financed by additional outside sources)*

C1.	Bid and Begin Indian Point Park Shoreline Preservation Project (Phase 1)	750,000	GLO/CBB&E Program Grants (\$450,000) and HOT Revenue (\$150,000 2012-2013 and \$150,000 2013-2014)
	GLO/CBB&E Administered Project		
C2.	Extend Southwest Outfall Ditch From Lang Road (Phase 1)	50,000	Drainage District Fund Reserve
	Total New Projects-Other Funding	<u>\$800,000</u>	
	Grand Total of New Projects	<u>\$8,320,000</u>	

CAPITAL PROGRAM

FISCAL YEAR 2014-2015

Capital Projects in progress and Financed or Partially Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
D1. Bid and Begin "Street Improvement Program - Phase 9A (Rehabilitation and Overlays)"	4,000,000	Certificates of Obligation (20 and 15 Year Term)
D2. Finance, Design, Bid and Complete "Street Improvement Program - Phase 9B (Repairs and Sealcoat)"	1,000,000	Certificates of Obligation (7 Year Term) Required AVT/DU Rate Increase
D3. Complete Sports Complexes Improvement Project - Phase 1	1,500,000	Revenue Bonds (10 Year Term)
D4. Complete "Utility Line Replacement Program - Phase 1B (Sanitary Sewer)"	1,255,000	Revenue Bonds (20 Year Term)
D5. Complete Indian Point Park Shoreline Preservation Project (Phase 1)	750,000	GLO/CBB&E Program Grants (\$450,000) and HOT Revenue (\$150,000 2012-2013 and \$150,000 2013-2014)
<i>GLO/CBB&E Administered Project</i>		
D6. Complete New Veterans Memorial in Community Center Plaza	300,000	HOT Revenue
Total of Projects in Process	<u>\$8,805,000</u>	

New Capital Projects to begin and be financed in Fiscal Year 2014-2015

E1. Finance and Design "Utility Line Replacement Program - Phase 2 (Water and Sanitary Sewer)"	3,600,000	Revenue Bonds (20 Year Term) Required W/SS Rate Increase
E2. Finance, Design and Bid "Wastewater Treatment Plant Improvement Project (Centrifuge Installation)	1,900,000	Revenue Bonds (20 Year Term) Required SS Rate Increase



E3. Design, Bid and Begin "Community Center Complex Rehabilitation and Improvement Project - Phase 1 (Interior Community Center Update and Police Parking Lot Expansion)	950,000	PCCCDC 4b Fund Reserve (\$500,000) and HOT Reserves (\$450,000)
Total New Projects	<u>\$6,450,000</u>	

CAPITAL PROGRAM

FISCAL YEAR 2015-2016

Capital Projects in progress and Financed or Partially Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
F1. Complete "Street Improvement Program - Phase 9A (Rehabilitation and Overlays)"	4,000,000	Certificates of Obligation (20 and 15 Year Term)
F2. Bid and Begin "Utility Line Replacement Program - Phase 2 (Water and Sanitary Sewer)"	3,600,000	Revenue Bonds (20 Year Term)
F3. Finance, Design and Bid "Wastewater Treatment Plant Improvement Project (Centrifuge Installation)	1,900,000	Revenue Bonds (20 Year Term) Required SS Rate Increase
F4. Complete "Community Center Complex Rehabilitation and Improvement Project - Phase 1 (Interior Community Center Update and Police Parking Lot Expansion)	950,000	PCCDC 4b Fund Reserve (\$500,000) and HOT Reserves (\$450,000)
Total of Projects in Process	<u>\$10,450,000</u>	

New Capital Projects to begin and be financed in Fiscal Year 2015-2016

G1. Finance and Design "Street Improvement Program - Phase 10A (Rehabilitation and Overlays)"	6,000,000	Certificates of Obligation (20 and 15 Year Term) Required AVT/DU Rate Increase
G2. Finance, Design, Bid and Complete "Street Improvement Program - Phase 10B (Repairs and Sealcoat)"	1,000,000	Certificates of Obligation (7 Year Term) Required AVT/DU Rate Increase
G3. Finance, Design and Bid "Public Works Center Improvement Program - Phase 1 (Multi-Building Rehab/Expansion, New Fire Station Construction, New Animal Shelter, Material Storage Site Construction and Paving)	2,500,000	Certificates of Obligation (20 Year Term) Required AVT/W/SS/FF Rate Increase

CAPITAL PROGRAM

FISCAL YEAR 2016-2017

Capital Projects in progress and Financed or Partially Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
H1. Bid and begin "Street Improvement Program - Phase 10A (Rehabilitation and Overlays)"	6,000,000	Certificates of Obligation (20 and 15 Year Term)
H2. Complete "Utility Line Replacement Program - Phase 2 (Water and Sanitary Sewer)"	3,600,000	Revenue Bonds (20 Year Term)
H3. Begin and Complete "Public Works Center Improvement Program - Phase 1 (Multi-Building Rehabilitation/Expansion, New Fire Station Construction, New Animal Shelter Construction, Material Storage Site Construction and Paving)"	2,500,000	Certificates of Obligation (20 Year Term)
H4. Complete Sports Complexes Improvement Project - Phase 2	2,000,000	Revenue Bonds (10 Year Term)
Total of Projects in Process	<u>\$14,100,000</u>	

New Capital Projects to begin and be financed in Fiscal Year 2016-2017

II. Design, Bid, Begin and Complete "ADA Compliance Program - Phase 1 (Curb Ramp Installation At Major Street Intersections)"	100,000	CCMPO Grant (\$80,000) and General Fund Operating Budget (\$20,000 Local Match)
Total New Projects	<u>\$100,000</u>	

CAPITAL PROGRAM

FISCAL YEAR 2017-2018

Capital Projects in progress and Financed or Partially Financed in Previous Fiscal Year

<u>DESCRIPTION</u>	<u>COST</u>	<u>METHOD OF FINANCE</u>
J1. Complete "Street Improvement Program - Phase 10A (Rehabilitation and Overlays)"	6,000,000	Certificates of Obligation (20 and 15 Year Term)
Total of Projects in Process	<u>\$6,000,000</u>	

New Capital Projects to begin and be financed in Fiscal Year 2017-2018

K1. Finance and Design "Street Improvement Program - Phase 11A (Rehabilitation and Overlays)"	6,000,000	Certificates of Obligation (20 and 15 Year Term) Required AVT/DU Rate Increase
K2. Finance, Design, Bid and Complete "Street Improvement Program - Phase 11B (Repairs and Sealcoat)"	1,000,000	Certificates of Obligation (7 Year Term) Required AVT/DU Rate Increase
Total of New Projects	<u>\$7,000,000</u>	

ORDINANCE NO. 2074

AN ORDINANCE AMENDING AND ADJUSTING ORDINANCE NO. 2057 PASSED ON THE 4th OF SEPTEMBER 2012, ADOPTING THE FUND LEVEL BUDGET FOR THE CITY OF PORTLAND FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013, 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 2013, the City Manager has indicated to the City Council that there are amendments and adjustments necessary to the present Budget adopted by Ordinance 2057 passed on the 4th day of September 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, 2013

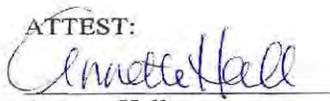
SECTION 2: That this Ordinance repeals all ordinances in conflict herewith.

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 27, 2013.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, September 3, 2013.


David R. Krebs, Mayor

ATTEST:

Annette Hall,
City Secretary



CITY OF PORTLAND
 FINANCIAL STATEMENT - SUMMARY
 AS OF: AUGUST 31ST, 2013

01 -GENERAL FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUE		10,521,353.00	397,187.52	8,657,416.42	1,863,936.58	82.28

01 -GENERAL FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
02-ADMINISTRATION		1,897,281.00	40,100.50	1,076,978.79	820,302.21	56.76
06-FINANCE		367,368.00	25,445.41	309,062.63	58,305.37	84.13
07-I.T.DEPARTMENT		323,764.00	18,179.05	269,221.59	54,542.41	83.15
10-POLICE ADMINISTRATION		3,276,106.00	202,261.93	2,728,705.04	547,400.96	83.29
14-FIRE DEPARTMENT		1,533,088.00	112,259.57	1,299,370.42	233,717.58	84.76
15-ANIMAL CONTROL		146,198.00	7,228.31	128,086.75	18,111.25	87.61
19-MUNICIPAL COURT		158,788.00	9,914.39	136,752.51	22,035.49	86.12
20-GENERAL SERVICES DEPT		130,071.00	7,767.93	105,479.16	24,591.84	81.09
21-STREET MAINTENANCE		561,565.00	40,356.22	435,885.82	125,679.18	77.62
23-VEHICLE MAINTENANCE		75,635.00	4,422.37	60,972.49	14,662.51	80.61
26-DEVELOPMENT SERVICES		314,909.00	22,942.68	246,749.73	68,159.27	78.36
50-PARK MAINTENANCE		447,194.00	24,749.90	383,391.59	63,802.41	85.73
51-COMMUNITY CENTER		522,183.00	33,163.79	417,049.87	105,133.13	79.87
53-KIDS KLUB/KIDS KAMP		258,033.00	26,393.10	216,508.37	41,524.63	83.91
55-SENIOR CITIZENS CENTER		64,839.00	3,762.42	44,027.97	20,811.03	67.90
56-SKATE PARK		4,500.00	84.00	1,999.74	2,500.26	44.44
60-LIBRARY		439,038.00	25,676.35	371,896.01	67,141.99	84.71
*** TOTAL EXPENSES ***		10,520,560.00	604,707.92	8,232,138.48	2,288,421.52	78.25

*** END OF REPORT ***

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CITY OF PORTLAND

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FINANCIAL STATEMENT - SUMMARY

AS OF: AUGUST 31ST, 2013

02 -WATER/WASTERWATER FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUE		6,180,261.00	10,115.21	4,862,503.20	1,317,757.80	78.68

AS OF: AUGUST 31ST, 2013

02 -WATER/WASTERWATER FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
02-ADMINISTRATION		2,270,689.00	18,272.24	931,480.60	1,339,208.40	41.02
05-UTILITY BILLING		211,495.00	13,406.80	172,865.43	38,629.57	81.73
30-WATER DISTRIBUTION		2,450,286.00	234,784.30	1,961,493.59	488,792.41	80.05
32-WASTEWATER COLLECTION		547,751.00	11,939.11	210,387.26	337,363.74	38.41
34-WASTEWATER TREATMENT		632,968.00	37,995.01	502,475.70	130,492.30	79.38
*** TOTAL EXPENSES ***		6,113,189.00	316,397.46	3,778,702.58	2,334,486.42	61.81

*** END OF REPORT ***

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FINANCIAL STATEMENT - SUMMARY

AS OF: AUGUST 31ST, 2013

11 -DEBT SERVICE FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUE		1,196,079.00	110,283.30	1,181,869.46	14,209.54	98.81

11 -DEBT SERVICE FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
02-ADMINISTRATION		1,168,176.00	728,706.23	1,000,967.15	167,208.85	85.69
*** TOTAL EXPENSES ***		1,168,176.00	728,706.23	1,000,967.15	167,208.85	85.69

*** END OF REPORT ***

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CITY OF PORTLAND
FINANCIAL STATEMENT - SUMMARY
AS OF: AUGUST 31ST, 2013

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12 -4b ECONOMIC DEV. TAX FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUE		950,500.00	84,902.92	829,960.43	120,539.57	87.32

12 -4b ECONOMIC DEV. TAX FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
02-ADMINISTRATION		694,188.00	147,791.25	623,969.66	70,218.34	89.88
*** TOTAL EXPENSES ***		694,188.00	147,791.25	623,969.66	70,218.34	89.88

*** END OF REPORT ***



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CITY OF PORTLAND
FINANCIAL STATEMENT - SUMMARY
AS OF: AUGUST 31ST, 2013

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18 -DRAINAGE FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUE		274,620.00	380.94	231,687.14	42,932.86	84.37

18 -DRAINAGE FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
ADMINISTRATION		208,859.00	167,490.47	205,740.70	3,118.30	98.51
*** TOTAL EXPENSES ***		208,859.00	167,490.47	205,740.70	3,118.30	98.51

*** END OF REPORT ***

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C I T Y O F P O R T L A N D

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FINANCIAL STATEMENT - SUMMARY

AS OF: AUGUST 31ST, 2013

20 -RESTRICTED USE FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUE		561,350.00	63,460.80	337,302.24	224,047.76	60.09

20 -RESTRICTED USE FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
02 ADMINISTRATION		422,449.00	3,862.80	204,719.02	217,729.98	48.46
19 MUNI COURT BUSINESS		11,380.00	286.92	8,747.28	2,632.72	76.87
*** TOTAL EXPENSES ***		433,829.00	4,149.72	213,466.30	220,362.70	49.21

*** END OF REPORT ***

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CITY OF PORTLAND
FINANCIAL STATEMENT - SUMMARY
AS OF: AUGUST 31ST, 2013

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21 -VENUE SALES TAX FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUE		3,120,340.00	2,117,478.03	3,017,604.19	102,735.81	96.71

21 -VENUE SALES TAX FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
ADMINISTRATION		2,650,142.00	2,279,594.99	2,588,041.09	62,100.91	97.66
AQUATIC CENTER		364,696.00	43,689.70	321,724.76	42,971.24	88.22
*** TOTAL EXPENSES ***		3,014,838.00	2,323,284.69	2,909,765.85	105,072.15	96.51

*** END OF REPORT ***

ORDINANCE NO. 2075

AN ORDINANCE ADOPTING A FUND LEVEL BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2013, AND ENDING SEPTEMBER 30, 2014, 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 2013-14 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 2013- 2014 fiscal year is hereby adopted.

SECTION 2: That the sum of \$10,583,404 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 \$1,182,064 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 \$6,916,680 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 \$1,372,118 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 \$751,721 is hereby appropriated out of the 4B Economic Development Tax Fund, for the Community Center operating expenditures and to pay \$268,581 principal & interest due on public improvement bonds (Community Center) and certificates of obligation (Library Expansion).

SECTION 6: That the sum of \$1,053,344 is hereby appropriated out of the Venue Sales Tax Fund for expenditures related to the operations of the aquatic center, payment of \$216,371 interest and principal due on certificates of obligation, and city-wide parks maintenance and operations.

SECTION 7: That the sum of \$852,826 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 \$194,258 is hereby appropriated out of the Drainage Enterprise Fund for expenditures to improve drainage throughout the City and pay \$173,358 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.

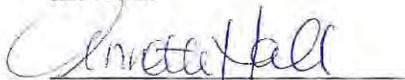
SECTION 11: This Ordinance shall take effect on October 1, 2013.

Duly approved by the City Council of the City of Portland, Texas on the first reading, August 27, 2013.

Duly approved by the City Council of the City of Portland, Texas on the second reading, September 3, 2013.


David R. Krebs

ATTEST:


Annette Hall,
City Secretary



01 -GENERAL FUND

	2010-2011 ACTUAL	2011-2012 ACTUAL	{----- 2012-2013 -----}				{----- 2013-2014 -----}	
			ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
REVENUES								
=====								
TOTAL REVENUE	9,368,086	9,841,617	10,843,573	10,843,573	8,657,416	10,521,353	9,640,298	10,586,553
EXPENDITURES								
=====								
<u>02-ADMINISTRATION</u>								
PAYROLL/EMPLOYEE BENEFITS	339,544	418,223	693,447	693,447	550,437	607,510	518,500	520,220
OPERATIONS/UTILITIES	203,752	302,084	242,050	249,275	227,224	256,644	257,550	269,937
REPAIR & MAINTENANCE	53,539	49,493	57,085	74,635	69,125	70,000	70,830	70,830
CONTRACT SERVICES	115,325	193,002	107,550	107,550	54,135	63,940	83,950	83,950
CAPITAL OUTLAY	7,411	0	9,500	9,500	0	0	37,000	37,000
OTHER	162,072	322,337	873,390	848,615	176,058	899,167	193,275	193,275
TOTAL 02-ADMINISTRATION	881,643	1,285,139	1,983,022	1,983,022	1,076,979	1,897,261	1,161,105	1,175,212
<u>06-FINANCE</u>								
PAYROLL/EMPLOYEE BENEFITS	300,091	292,830	313,805	313,305	277,186	320,529	322,020	322,020
OPERATIONS/UTILITIES	14,200	11,974	21,900	21,400	14,253	17,942	22,950	23,080
REPAIR & MAINTENANCE	14,570	12,755	13,160	13,160	10,660	10,897	14,160	14,160
CONTRACT SERVICES	0	0	0	1,000	1,000	1,000	2,500	2,500
CAPITAL OUTLAY	0	5,185	17,000	17,000	5,964	17,000	0	0
TOTAL 06-FINANCE	328,861	322,745	365,865	365,865	309,063	367,368	361,630	361,760
<u>07-I.T. DEPARTMENT</u>								
PAYROLL/EMPLOYEE BENEFITS	163,864	224,093	235,558	235,558	218,152	250,097	251,523	251,523
OPERATIONS/UTILITIES	230	17,326	62,322	62,322	35,257	55,907	69,372	69,733
REPAIR & MAINTENANCE	13	2,908	12,000	12,000	15,812	17,760	13,100	13,100
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	8,650	0	0	0	0	0	162,000	162,000
TOTAL 07-I.T. DEPARTMENT	172,757	244,327	309,880	309,880	269,222	323,764	495,995	496,356
<u>10-POLICE ADMINISTRATION</u>								
PAYROLL/EMPLOYEE BENEFITS	2,134,335	2,405,311	2,537,000	2,537,000	2,152,742	2,528,288	2,622,331	2,748,918
OPERATIONS/UTILITIES	339,467	314,848	366,774	366,774	247,488	350,031	475,327	478,333
REPAIR & MAINTENANCE	156,500	167,052	156,797	156,797	185,330	212,267	209,340	210,840
CONTRACT SERVICES	193,625	181,700	184,500	184,500	143,145	185,520	191,500	186,500
CAPITAL OUTLAY	103,166	8,668	8,668	8,668	0	0	90,000	117,500
TOTAL 10-POLICE ADMINISTRATION	2,927,093	3,077,580	3,253,739	3,253,739	2,728,705	3,276,106	3,588,498	3,742,091
<u>14-FIRE DEPARTMENT</u>								
PAYROLL/EMPLOYEE BENEFITS	1,042,944	1,108,341	1,194,587	1,194,587	992,869	1,161,060	1,171,028	1,171,028
OPERATIONS/UTILITIES	119,902	119,972	156,100	156,100	104,896	142,532	156,100	156,997
REPAIR & MAINTENANCE	81,689	89,703	84,760	84,760	57,229	81,778	84,760	84,760
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	11,181	23,144	187,235	187,235	144,376	147,718	25,726	25,726
TOTAL 14-FIRE DEPARTMENT	1,255,716	1,341,160	1,622,682	1,622,682	1,299,370	1,533,088	1,437,614	1,438,511
<u>15-ANIMAL CONTROL</u>								

APPROVED BUDGET

AS OF: AUGUST 31ST, 2013

01 -GENERAL FUND

	(----- 2012-2013 -----)				(----- 2013-2014 -----)			
	2010-2011 ACTUAL	2011-2012 ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
PAYROLL/EMPLOYEE BENEFITS	58,520	74,260	99,738	99,738	88,971	100,847	102,265	102,265
OPERATIONS/UTILITIES	6,211	10,906	29,975	29,975	11,492	14,514	10,650	10,832
REPAIR & MAINTENANCE	7,246	5,909	11,000	11,000	6,287	9,500	11,000	11,000
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	23,000	23,000	21,337	21,337	26,000	26,000
TOTAL 15-ANIMAL CONTROL	71,977	91,075	163,713	163,713	128,087	146,198	149,915	150,097
<u>19-MUNICIPAL COURT</u>								
PAYROLL/EMPLOYEE BENEFITS	111,499	114,987	122,063	122,063	106,309	122,226	122,823	122,823
OPERATIONS/UTILITIES	8,864	24,454	13,875	13,875	8,204	11,232	15,100	15,255
REPAIR & MAINTENANCE	1,419	1,444	1,580	1,580	1,079	1,330	1,680	1,680
CONTRACT SERVICES	22,683	24,086	23,200	23,200	21,160	24,000	25,800	25,800
CAPITAL OUTLAY	0	24	0	0	0	0	0	0
TOTAL 19-MUNICIPAL COURT	144,465	154,895	160,718	160,718	136,753	158,788	165,403	165,558
<u>20-GENERAL SERVICES DEPT</u>								
PAYROLL/EMPLOYEE BENEFITS	36,950	87,144	94,238	94,238	83,083	96,745	98,097	98,097
OPERATIONS/UTILITIES	18,462	15,026	22,900	22,900	11,378	21,267	20,830	21,203
REPAIR & MAINTENANCE	6,094	11,148	11,956	11,956	11,018	12,059	11,956	11,956
CONTRACT SERVICES	0	9,367	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	25,000
TOTAL 20-GENERAL SERVICES DEPT	61,506	122,685	129,094	129,094	105,479	130,071	130,883	156,256
<u>21-STREET MAINTENANCE</u>								
PAYROLL/EMPLOYEE BENEFITS	256,250	272,312	288,931	288,931	234,051	288,132	299,048	299,048
OPERATIONS/UTILITIES	206,084	183,736	183,450	183,450	146,655	176,433	187,250	193,043
REPAIR & MAINTENANCE	84,532	96,533	100,500	100,500	55,180	97,000	100,500	97,000
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	639,713	308,210	0	0	0	0	0	0
TOTAL 21-STREET MAINTENANCE	1,186,579	860,789	572,881	572,881	435,886	561,565	586,798	589,091
<u>23-VEHICLE MAINTENANCE</u>								
PAYROLL/EMPLOYEE BENEFITS	54,278	53,633	55,585	55,585	48,599	56,611	56,849	56,849
OPERATIONS/UTILITIES	13,756	10,824	11,800	11,800	8,323	10,874	12,550	12,618
REPAIR & MAINTENANCE	6,562	8,488	8,150	8,150	4,050	8,150	8,150	8,150
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL 23-VEHICLE MAINTENANCE	74,596	72,946	75,535	75,535	60,972	75,635	77,549	77,617
<u>26-DEVELOPMENT SERVICES</u>								
PAYROLL/EMPLOYEE BENEFITS	281,832	179,218	181,146	181,146	158,410	182,946	182,600	182,600
OPERATIONS/UTILITIES	25,368	18,990	29,550	29,550	16,660	29,653	31,550	31,838
REPAIR & MAINTENANCE	16,647	8,085	12,160	12,160	7,823	12,510	12,160	12,160
CONTRACT SERVICES	13,403	96,478	104,000	104,000	63,857	89,800	106,500	106,500
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL 26-DEVELOPMENT SERVICES	337,251	302,771	326,856	326,856	246,750	314,909	332,810	333,098
<u>50-PARK MAINTENANCE</u>								

01 -GENERAL FUND

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014		
			ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<hr/>								
PAYROLL/EMPLOYEE BENEFITS	286,755	290,543	369,314	369,314	232,052	259,104	380,583	380,583
OPERATIONS/UTILITIES	60,801	65,302	80,944	80,944	57,612	75,575	75,612	77,793
REPAIR & MAINTENANCE	83,793	104,743	84,000	84,000	93,727	112,515	94,000	94,000
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>19,786</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,412</u>	<u>0</u>
TOTAL 50-PARK MAINTENANCE	451,135	460,587	534,258	534,258	383,392	447,194	607,607	552,376
<hr/>								
51-COMMUNITY CENTER								
PAYROLL/EMPLOYEE BENEFITS	298,916	246,803	281,126	281,126	225,189	281,337	282,106	282,106
OPERATIONS/UTILITIES	112,960	118,627	132,168	132,168	112,252	137,962	148,818	151,174
REPAIR & MAINTENANCE	56,024	63,054	71,560	71,560	68,451	69,504	76,760	76,760
CONTRACT SERVICES	93,243	12,301	15,000	15,000	11,158	13,360	15,000	15,000
CAPITAL OUTLAY	<u>4,566</u>	<u>18,562</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>20,000</u>	<u>55,000</u>	<u>0</u>
TOTAL 51-COMMUNITY CENTER	565,708	459,367	524,854	524,854	417,050	522,163	577,684	525,040
<hr/>								
53-KIDS CLUB/KIDS KAMP								
PAYROLL/EMPLOYEE BENEFITS	161,550	170,049	198,802	198,802	171,212	197,261	201,910	201,910
OPERATIONS/UTILITIES	31,251	30,302	51,421	51,421	33,886	51,422	48,421	48,528
REPAIR & MAINTENANCE	994	994	800	800	911	850	800	800
CONTRACT SERVICES	2,997	2,927	8,000	8,000	10,499	8,500	8,000	8,000
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL 53-KIDS CLUB/KIDS KAMP	196,792	204,272	259,023	259,023	216,508	258,033	259,131	259,238
<hr/>								
55-SENIOR CITIZENS CENTER								
PAYROLL/EMPLOYEE BENEFITS	33,208	32,012	34,827	34,827	27,326	34,827	34,783	35,810
OPERATIONS/UTILITIES	19,941	16,280	23,875	23,875	15,100	23,612	26,305	26,550
REPAIR & MAINTENANCE	4,448	3,564	6,700	6,700	1,601	6,400	6,400	6,400
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>3,710</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL 55-SENIOR CITIZENS CENTER	57,596	55,566	65,402	65,402	44,028	64,839	67,488	68,760
<hr/>								
56-SKATE PARK								
PAYROLL/EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0
OPERATIONS/UTILITIES	474	300	600	600	300	600	600	600
REPAIR & MAINTENANCE	1,017	1,494	3,000	3,000	1,700	3,900	5,000	5,000
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL 56-SKATE PARK	1,491	1,794	3,600	3,600	2,000	4,500	5,600	5,600
<hr/>								
60-LIBRARY								
PAYROLL/EMPLOYEE BENEFITS	259,856	266,419	274,762	274,762	242,998	281,119	290,095	290,095
OPERATIONS/UTILITIES	122,024	126,668	137,605	137,605	112,001	131,009	140,105	141,336
REPAIR & MAINTENANCE	11,317	18,595	21,410	21,410	10,652	19,410	21,910	21,910
CONTRACT SERVICES	12,440	7,492	7,500	7,500	6,245	7,500	7,500	7,500
CAPITAL OUTLAY	<u>0</u>	<u>1,451</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,902</u>	<u>25,902</u>
TOTAL 60-LIBRARY	405,637	420,625	441,277	441,277	371,896	439,038	485,512	486,743
<hr/>								
TOTAL EXPENDITURES	9,120,803	9,478,324	10,792,399	10,792,399	8,232,138	10,520,560	10,491,222	10,583,404
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	247,283	363,293	51,174	51,174	425,278	793	(850,924)	3,149
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02 -WATER/WASTERWATER FUND

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014		
			ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
REVENUES								
=====								
TOTAL REVENUE	7,141,563	5,935,454	6,104,700	6,104,700	4,862,503	6,180,261	5,970,200	6,999,714
EXPENDITURES								
=====								
02-ADMINISTRATION								
PAYROLL/EMPLOYEE BENEFITS	177,618	185,341	247,376	250,246	153,656	226,189	202,178	250,189
OPERATIONS/UTILITIES	35,317	36,623	44,250	41,380	21,734	40,783	44,250	44,724
REPAIR & MAINTENANCE	22,761	28,794	35,524	35,524	26,031	35,524	38,339	38,339
CONTRACT SERVICES	10,279	27,262	9,100	9,100	28,763	31,387	23,487	23,487
CAPITAL OUTLAY	18,689	0	11,320	11,320	4,939	5,000	0	25,000
OTHER	1,354,236	1,564,950	1,952,115	1,952,115	696,357	1,929,806	2,114,219	1,955,669
TOTAL 02-ADMINISTRATION	1,618,899	1,842,970	2,299,685	2,299,685	931,481	2,270,689	2,422,473	2,337,408
05-UTILITY BILLING								
PAYROLL/EMPLOYEE BENEFITS	164,647	170,976	173,018	173,018	135,883	158,808	164,587	164,587
OPERATIONS/UTILITIES	10,132	10,617	10,935	10,935	7,283	9,200	9,600	9,755
REPAIR & MAINTENANCE	5,459	7,700	8,960	8,960	5,150	6,812	6,800	6,800
CONTRACT SERVICES	26,800	27,923	29,000	29,000	24,549	29,000	32,000	32,000
CAPITAL OUTLAY	0	0	7,675	7,675	0	7,675	0	0
TOTAL 05-UTILITY BILLING	207,038	217,217	229,588	229,588	172,865	211,495	212,987	213,142
30-WATER DISTRIBUTION								
PAYROLL/EMPLOYEE BENEFITS	264,384	242,732	225,366	225,366	233,590	273,818	239,332	239,332
OPERATIONS/UTILITIES	2,232,574	2,161,808	2,040,975	2,040,975	1,671,643	2,041,723	2,046,075	2,048,683
REPAIR & MAINTENANCE	151,494	96,975	126,700	126,700	55,794	126,970	126,700	126,700
CONTRACT SERVICES	5,514	1,416	7,775	7,775	466	7,775	7,775	7,775
CAPITAL OUTLAY	976	0	0	0	0	0	0	0
TOTAL 30-WATER DISTRIBUTION	2,654,941	2,502,931	2,400,816	2,400,816	1,961,494	2,450,286	2,419,882	2,422,490
32-WASTEWATER COLLECTION								
PAYROLL/EMPLOYEE BENEFITS	189,283	184,465	221,501	221,501	102,870	148,065	184,013	184,013
OPERATIONS/UTILITIES	47,966	40,715	59,150	59,150	31,149	59,186	59,150	60,531
REPAIR & MAINTENANCE	65,315	69,299	62,000	62,000	25,043	63,000	62,000	62,000
CONTRACT SERVICES	1,500	1,276	4,500	4,500	2,665	4,500	4,500	4,500
CAPITAL OUTLAY	0	105,750	225,000	225,000	48,660	273,000	94,100	369,100
TOTAL 32-WASTEWATER COLLECTION	304,064	401,505	572,151	572,151	210,387	547,751	403,763	680,144
34-WASTEWATER TREATMENT								
PAYROLL/EMPLOYEE BENEFITS	227,101	220,981	242,234	242,234	227,004	254,798	254,402	254,402
OPERATIONS/UTILITIES	280,419	246,629	270,750	270,750	229,834	276,250	300,350	307,869
REPAIR & MAINTENANCE	68,279	81,241	83,200	83,200	43,714	94,707	95,700	95,700
CONTRACT SERVICES	1,728	5,490	5,525	5,525	1,923	7,213	5,525	5,525
CAPITAL OUTLAY	0	0	0	0	0	0	0	600,000
TOTAL 34-WASTEWATER TREATMENT	577,526	554,341	601,709	601,709	502,476	632,968	655,977	1,263,496
TOTAL EXPENDITURES								
	5,362,469	5,518,964	6,103,949	6,103,949	3,778,703	6,113,189	6,115,082	6,916,680
=====								

11 -DEBT SERVICE FUND

	2010-2011	2011-2012	2012-2013			2013-2014		
	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
REVENUES								

TOTAL REVENUE	1,069,661	1,032,367	1,069,945	1,069,945	1,181,869	1,196,079	1,128,643	1,203,385
EXPENDITURES								

<u>02-ADMINISTRATION</u>								
OTHER	934,422	901,768	1,067,976	1,067,976	1,000,967	1,168,176	1,188,965	1,182,064
OTHER	0	0	0	0	0	0	0	0
TOTAL 02-ADMINISTRATION	934,422	901,768	1,067,976	1,067,976	1,000,967	1,168,176	1,188,965	1,182,064

TOTAL EXPENDITURES	934,422	901,768	1,067,976	1,067,976	1,000,967	1,168,176	1,188,965	1,182,064

REVENUE OVER/(UNDER) EXPENDITURES	135,239	130,599	1,969	1,969	180,902	27,903	(60,322)	21,321

*** END OF REPORT ***

12 -4b ECONOMIC DEV. TAX FUND

	----- 2012-2013 -----					----- 2013-2014 -----		
	2010-2011	2011-2012	ORIGINAL	AMENDED	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
REVENUES								

TOTAL REVENUE	849,658	1,012,945	1,050,400	1,050,400	829,960	950,500	950,400	1,085,500
EXPENDITURES								

<u>02-ADMINISTRATION</u>								
OPERATIONS/UTILITIES	0	196	750	750	21	771	750	750
REPAIR & MAINTENANCE	2,596	3,753	1,500	1,500	675	675	1,500	1,500
CONTRACT SERVICES	4,880	1,605	3,050	3,050	15,092	15,205	17,550	17,550
CAPITAL OUTLAY	100,000	164,000	0	0	0	0	0	80,000
OTHER	<u>693,311</u>	<u>765,215</u>	<u>690,967</u>	<u>690,967</u>	<u>608,182</u>	<u>677,537</u>	<u>643,190</u>	<u>651,921</u>
TOTAL 02-ADMINISTRATION	800,787	934,770	696,267	696,267	623,970	694,188	662,990	751,721
<hr/>								
TOTAL EXPENDITURES	800,787	934,770	696,267	696,267	623,970	694,188	662,990	751,721

REVENUE OVER/(UNDER) EXPENDITURES	48,871	78,175	354,133	354,133	205,991	256,312	287,410	333,779

*** END OF REPORT ***

18 -DRAINAGE FUND

	2010-2011	2011-2012	2012-2013		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
REVENUES								
=====								
TOTAL REVENUE	274,553	275,140	274,620	274,620	231,687	274,620	275,100	275,100
EXPENDITURES								
=====								
ADMINISTRATION								
OPERATIONS/UTILITIES	0	1,006	0	0	3,713	4,340	850	4,350
REPAIR & MAINTENANCE	603	218	0	0	216	216	250	250
CONTRACT SERVICES	343	895	700	700	510	600	700	700
CAPITAL OUTLAY	3,936	0	0	0	0	2,400	0	0
OTHER	168,047	228,384	200,963	200,963	201,302	201,303	175,458	175,458
TOTAL ADMINISTRATION	172,929	230,504	201,663	201,663	205,741	208,859	177,258	180,758
DRAINAGE OPERATIONS								
OPERATIONS/UTILITIES	0	0	0	0	0	0	0	0
REPAIR & MAINTENANCE	0	0	6,000	6,000	0	0	6,000	6,000
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	37,064	0	0	0	0	0	7,500	7,500
TOTAL DRAINAGE OPERATIONS	37,064	0	6,000	6,000	0	0	13,500	13,500
TOTAL EXPENDITURES	209,993	230,504	207,663	207,663	205,741	208,859	190,758	194,258
=====								
REVENUE OVER/(UNDER) EXPENDITURES	64,560	44,636	66,957	66,957	25,946	65,761	84,342	80,842
=====								

*** END OF REPORT ***

20 -RESTRICTED USE FUND

			----- 2012-2013 -----			----- 2013-2014 -----		
	2010-2011 ACTUAL	2011-2012 ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
REVENUES								
=====								
TOTAL REVENUE	287,400	430,168	635,200	635,200	337,302	561,350	961,350	996,350
EXPENDITURES								
=====								
<u>02 ADMINISTRATION</u>								
PAYROLL/EMPLOYEE BENEFITS	6,362	37,668	39,837	39,837	33,342	39,445	40,317	40,317
OPERATIONS/UTILITIES	17,369	6,486	35,160	35,160	28,939	33,567	36,450	37,200
REPAIR & MAINTENANCE	4,806	3,416	6,380	6,380	2,524	3,700	4,700	4,700
CONTRACT SERVICES	21,708	31,922	32,700	32,700	14,903	70,726	32,700	39,700
CAPITAL OUTLAY	16,892	95,780	150,000	150,000	0	150,000	150,000	495,000
OTHER	142,409	119,320	293,413	293,413	125,011	125,011	225,430	225,430
TOTAL 02 ADMINISTRATION	209,546	294,592	557,490	557,490	204,719	422,449	489,597	842,347
<u>19 MUNI COURT BUSINESS</u>								
PAYROLL/EMPLOYEE BENEFITS	2,020	2,877	2,279	2,279	1,790	2,279	2,279	2,279
OPERATIONS/UTILITIES	2,568	902	2,100	2,100	4,805	5,101	4,700	4,700
REPAIR & MAINTENANCE	4,556	1,784	3,500	3,500	2,152	4,000	3,500	3,500
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
TOTAL 19 MUNI COURT BUSINESS	9,144	5,564	7,879	7,879	8,747	11,380	10,479	10,479
TOTAL EXPENDITURES	218,690	300,156	565,369	565,369	213,466	433,829	500,076	852,826
=====								
REVENUE OVER/(UNDER) EXPENDITURES	68,711	130,012	69,831	69,831	123,836	127,521	461,274	143,524
=====								

*** END OF REPORT ***

21 -VENUE SALES TAX FUND

	2010-2011		2012-2013			2013-2014		
	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
REVENUES								

TOTAL REVENUE	1,002,180	1,182,933	1,194,350	1,194,350	3,017,604	3,120,340	1,108,943	1,209,350
EXPENDITURES								

<u>ADMINISTRATION</u>								
PAYROLL/EMPLOYEE BENEFITS	0	0	694	694	0	0	1,296	1,296
OPERATIONS/UTILITIES	248	1,201	300	300	2,188	2,040	675	700
REPAIR & MAINTENANCE	4,335	1,628	4,000	4,000	7,148	4,644	4,000	4,000
CONTRACT SERVICES	12,500	891	0	0	15,552	15,552	14,387	14,387
CAPITAL OUTLAY	507	151,399	0	0	0	0	29,186	86,598
OTHER	545,160	507,764	552,531	552,531	2,563,154	2,627,906	526,338	577,738
TOTAL ADMINISTRATION	562,750	662,883	557,525	557,525	2,588,041	2,650,142	575,882	684,719
<u>AQUATIC CENTER</u>								
PAYROLL/EMPLOYEE BENEFITS	187,665	205,624	213,177	213,177	203,141	214,855	214,425	214,425
OPERATIONS/UTILITIES	103,015	98,323	108,553	108,553	87,016	115,283	109,447	111,000
REPAIR & MAINTENANCE	24,921	24,316	19,180	19,180	22,006	25,500	28,500	28,500
CONTRACT SERVICES	3,725	4,888	3,645	3,645	4,149	3,645	3,700	3,700
CAPITAL OUTLAY	0	56,958	5,500	5,500	5,413	5,413	11,000	11,000
TOTAL AQUATIC CENTER	319,326	390,109	350,055	350,055	321,725	364,696	367,072	368,625
TOTAL EXPENDITURES	882,077	1,052,992	907,580	907,580	2,909,766	3,014,838	942,954	1,053,344

REVENUE OVER/(UNDER) EXPENDITURES	120,103	129,941	286,770	286,770	107,838	105,502	165,989	156,006

*** END OF REPORT ***

ORDINANCE NO. 2076

AN ORDINANCE LEVYING TAXES FOR THE CITY OF PORTLAND, TEXAS FOR THE YEAR 2013, 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 2013 to provide for the expenditures of said City for the fiscal year ending September 30, 2014, 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, 0.440586 dollars (44.0586 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, 0.13217 dollars (13.217 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 3.62 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$20.

SECTION 3: The taxes assessed and levied hereby are due and payable on October 1, 2013, and shall be payable not later than January 31, 2014. The penalties and interest provided for herein shall accrue after January 31, 2014 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, 2014. 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, 2014. The effective date of the collection fee for all delinquent real property accounts will be July 1, 2014.



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 27, 2013.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, September 3, 2013.


David R. Krebs, Mayor

ATTEST:

Annette Hall,
City Secretary





CITY OF PORTLAND

PERSONNEL SUMMARY



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CITY OF PORTLAND
FY 2010-2014
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>	<u>FY 13-14</u>
GENERAL FUND					
<u>Administration</u>					
City Manager	1	1	1	1	1
Assistant City Manager				1	0
City Secretary	1	1	1	1	1
Building Maintenance Supervisor	1	1	1	1	1
Custodian	1.5	1.5	1.5	1.5	1.5
Council Members	6	6	6	6	6
Mayor	1	1	1	1	1
Asst. to City Manager	0	0	1	1	1
Admin. Assistant	0	0	0	0	0
Video Technicians	0.75	0.05	0.05	0.05	0.05
Total FTE'S	12.25	11.55	12.55	13.55	12.55
<u>Finance</u>					
Finance Director	1	1	1	1	1
Senior Accountant/Budget Coordinator	1	1	1	1	1
Accounting Assistant	1	1	1	1	1
Personnel Generalist	1	1	1	1	1
Total FTE'S	4.00	4.00	4.00	4.00	4.00
<u>Information Technology</u>					
Sergeant/MIS Technician	1	1	1	1	1
I T Technician	1	1	2	2	2
Total FTE'S	2.00	2.00	3.00	3.00	3.00
<u>Police</u>					
Assistant City Manager/Public Safety Director	1	1	1	0	0
Police Chief	0	0	1	1	1
Lieutenant	2	2	2	2	2
Patrol Sergeant	2	2	2	2	2
Patrol Corporal	3	3	3	4	4
Detective Sergeant	1	1	1	1	1
Detective Corporal	1	1	1	2	2
Patrol Officer	13	13	15	13	15
Division Coordinator	1	1	1	1	1
Records & Dispatch Supervisor	1	1	1	1	1
Dispatchers	6	6	6	6	6
Code Enforcement Officer	0	0	0	0	1
Records Technician	1	1	1	1	1
Part-Time Crossing Guards (10)	0		0.25	2.6	2.6
Data Entry Clerk	0.25	0.25	0.25	0.25	0.25
Total FTE'S	32.25	32.25	35.5	36.85	39.85
<u>Fire</u>					
Fire Chief	1	1	1	1	1
Asst. Chief/Fire Marshal	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Fire Captain	3	3	3	3	3
Fire Engineers				3	3
Fire Fighters	9	9	9	6	6
P/T firefighters	0.36	0.36	0.36	0.36	0.36
Total FTE'S	15.36	15.36	15.36	15.36	15.36
<u>Animal Control</u>					
Animal Control Officer	1	1	2	2	2
Total FTE'S	1.00	1.00	2.00	2.00	2.00
<u>Municipal Court</u>					
Judge	1	1	1	1	1
Court Administrator	1	1	1	1	1
Court Clerk	1	1	1	1	1
Total FTE'S	3.00	3.00	3.00	3.00	3.00

CITY OF PORTLAND
FY 2010-2014
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>	<u>FY 13-14</u>
GENERAL FUND					
<u>General Services</u>					
City Engineer/PW Director (50%)	0.0	0.0	0.5	0.5	0.5
Administrative Secretary (50%)	0.5	0.5	0.5	0.5	0.5
Utilities Superintendent (10%)	0.1	0.1	0.1	0.1	0.1
Total FTE'S	0.6	0.6	1.1	1.1	1.1
<u>Street Maintenance</u>					
Street Maintenance Supervisor	0.5	1	1	1	1
Maintenance Worker	4	4	4	4	4
Summer Laborer	0.96	0.96	0.96	0.96	0.96
Total FTE'S	5.46	5.96	5.96	5.96	5.96
<u>Vehicle Maintenance</u>					
Vehicle Maintenance Technician	1	1	1	1	1
Total FTE'S	1	1	1	1	1
<u>Building</u>					
Chief Building Official	1	1	0	0	0
Administrative Secretary	1	1	1	1	1
City Engineer/PW Director 70%	0.7	0.7	0	0	0
Projects Inspector	1	1	1	1	1
Building Inspector	1	1	1	1	1
Total FTE'S	4.7	4.7	3	3	3
<u>Park Maintenance</u>					
Supervisor	1	1	1	1	1
Laborer/Maint. Worker	5.5	6	6	6	7
Summer Laborer	0.50	0.50	0.50	0.50	0.50
Total FTE'S	7.00	7.50	7.50	7.50	8.50
<u>Community Center</u>					
Parks & Rec. Director	1	1	1	1	1
Recreation Superintendent	1	1	0	0	0
Building Maintenance Supervisor	1	1	1	1	1
Counter Attendants	3.50	2.43	3.15	3.15	3.15
P T Custodians	1.4	1.4	1.4	1.4	1.4
Attendant/Gym Monitors	0.33	1.07	1.07	1.07	1.07
Reservations Manager	1.00	1.00	1.00	1.00	1.00
Total FTE'S	9.23	8.90	8.62	8.62	8.62
<u>Kids Klub/Kids Kamp</u>					
Supervisor	0.75	0.00	0.00	0.00	0.00
Youth Programs Coordinator	1	1	1	1	1
Site Supervisors	2.23	2.67	2.67	2.67	2.67
Leaders	3.54	3.87	3.88	3.88	3.88
Total FTE'S	7.52	7.54	7.55	7.55	7.55



CITY OF PORTLAND
 FY 2010-2014
 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>	<u>FY 13-14</u>
GENERAL FUND					
<u>Senior Center</u>					
Senior Programs Coordinator	0.75	0.75	0.75	0.75	0.75
Programs Asst.	0.5	0.5	0.5	0.5	0.5
Total FTE'S	1.25	1.25	1.25	1.25	1.25
<u>Library</u>					
Library Director	1	1	1	1	1
Librarians	3	3	3	3	3
Part-time Library Clerks	2	2	2.06	2.06	2.06
Total FTE'S	6	6	6.06	6.06	6.06
GENERAL FUND TOTALS	110.62	110.61	117.45	119.80	122.80

CITY OF PORTLAND
FY 2010-2014
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>	<u>FY 13-14</u>
RESTRICTED USE FUND					
(Hotel/Motel & Municipal Court)					
Parks Maintenance Worker	0.00	0.00	1.00	1.00	1.00
Bailiff	0.05	0.05	0.05	0.05	0.05
Total FTE'S	0.05	0.05	1.05	1.05	1.05
RESTRICTED USE TOTAL	0.05	0.05	1.05	1.05	1.05
<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>	<u>FY 13-14</u>
VENUE SALES TAX FUND					
<u>Aquatic Center</u>					
Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00
Pool Manager	0.75	0.56	0.75	0.75	0.75
Lifeguards	5.87	5.87	5.87	5.87	5.87
Lessons Instructor	0.00	0.00	0.00	0.00	0.00
Total FTE'S	7.62	7.43	7.62	7.62	7.62
VENUE SALES TAX TOTALS	7.62	7.43	7.62	7.62	7.62
<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>	<u>FY 13-14</u>
WATER/WASTEWATER FUND					
<u>Administration</u>					
City Engineer/PW Director (30%/50%)	0.3	0.3	0.5	0.5	0.5
Utilities Superintendent (90%)	0.9	0.9	0.9	0.9	0.9
Administrative Secretary (50%)	0.5	0.5	0.5	0.5	0.5
Total FTE'S	1.7	1.7	1.9	1.9	1.9
<u>Utility Billing</u>					
Utility Billing Director	1	1	1	0	0
Utility Billing Supervisor				1	1
Billing Clerks	2	2	2	2	2
Receptionist	0.06	0.06	0.06	0.06	0.06
Total FTE'S	3.06	3.06	3.06	3.06	3.06
<u>Water Distribution</u>					
Dist/Coll Maintenance Supervisor	1	1	1	1	1
Dist/Coll Maintenance Crewleader	1	1	1	1	1
Meter Reader	3	3	3	3	3
Total FTE'S	5	5	5	5	5
<u>Wastewater Collection</u>					
Dist/Coll Maintenance Crewleader	1	1	1	1	1
Maintenance Worker	3	3	3	3	3
Total FTE'S	4	4	4	4	4
<u>Wastewater Treatment</u>					
Chief Plant Operator	1	1	1	1	1
Plant Operator	1	1	1	0	0
Plant Maintenance Tech.	1	1	1	0	0
Plant Maintenance Crewleader				1	1
Maintenance Worker	1	1	1	2	2
Total FTE'S	4	4	4	4	4
WATER/WASTEWATER TOTALS	17.76	17.76	17.96	17.96	17.96
GRAND TOTAL ALL FUNDS	136.00	135.80	144.08	146.43	149.43



DEPARTMENT	EMPLOYEE Position	HOURLY RATE	BUDGET HOURS	ANNUAL RATE
GENERAL FUND:				
02 ADMINISTRATION				
	City Manager	67.35	2,080	140,096
	Asst to the City Manager	30.84	541	16,679
	City Secretary	25.31	2,080	52,637
	Building Maintenance Supervisor	13.22	2,080	27,496
	Custodian	9.36	1,560	14,602
	Custodian	9.36	1,560	14,602
	Technicians	10.00	100	1,000
	Administrative Assistant	8.00	1,560	12,480
	Elected Official			3,700
	DEPT. TOTAL			283,291
06 FINANCE				
	Director	44.63	2,080	92,820
	Accounting Assistant	17.83	2,080	37,086
	Senior Accountant	28.11	2,080	58,471
	Human Resource Generalist	20.05	2,080	41,711
	Summer Intern	9.00	120	1,080
	DEPT. TOTAL			231,168
07 INFORMATION TECHNOLOGY				
	Sergeant /MIS Technician	26.60	2,080	55,331
	IT Technician	21.90	2,080	45,551
	IT Technician	21.90	2,080	45,551
	DEPT. TOTAL			146,433



DEPARTMENT	Position	RATE	HOURS	RATE
GENERAL FUND:				
14 FIRE DEPARTMENT				
	Fire Chief	35.09	2,080	72,983
	Asst. Chief/Fire Marshal	29.75	2,080	61,887
	Fire Captain	26.60	2,080	55,331
	Fire Fighter	21.32	2,080	44,341
	Fire Captain	26.60	2,080	55,331
	Fire Captain	26.60	2,080	55,331
	Fire Engineer	23.34	2,080	48,542
	Fire Fighter	21.32	2,080	44,341
	Fire Fighter	21.32	2,080	44,341
	Fire Enginner	23.34	2,080	48,542
	Fire Engineer	21.32	2,080	44,341
	Fire Fighter	21.32	2,080	44,341
	Fire Engineer	23.34	2,080	48,542
	Fire Fighter	21.32	2,080	44,341
	Adm. Secretary	16.03	2,080	33,352
	Fire Fighter - Part time	12.50	750	9,375
	DEPT. TOTAL			755,266
15 ANIMAL CONTROL				
	Animal Control Officer	17.74	2,080	36,895
	Animal Control Officer	14.44	2,080	30,042
	DEPT. TOTAL			66,936
19 MUNICIPAL COURT				
	Judge			20,000
	Court Administrator	18.69	2,080	38,868
	Court Clerk	14.77	2,080	30,721
	DEPT. TOTAL			89,588
20 GENERAL SERVICES				
	Asst Director of PW	34.32	208	7,139
	City Engineer/PW Director	44.14	1,040	45,901
	Administrative Secretary	16.03	1,040	16,676
	DEPT. TOTAL			69,716



DEPARTMENT	EMPLOYEE Position	HOURLY RATE	BUDGET HOURS	ANNUAL RATE
GENERAL FUND:				
21 STREET MAINTENANCE				
	Street Supervisor	18.69	2,080	38,868
	Maintenance Worker	15.36	2,080	31,949
	Maintenance Worker	15.22	2,080	31,658
	Maintenance Worker	12.67	2,080	26,350
	Maintenance Worker	14.01	2,080	29,141
	Summer Laborer	7.25	2,000	14,500
	DEPT. TOTAL			172,465
23 VEHICLE MAINTENANCE				
	Veh Maintence Technician	18.97	2,080	39,462
	DEPT. TOTAL			39,462
26 DEVELOPMENT SERVICES				
	Administrative Secretary	16.03	2,080	33,352
	Project Inspector	26.66	2,080	55,459
	Building Inspector	19.56	2,080	40,692
	DEPT. TOTAL		6,240	129,502
50 PARK MAINTENANCE				
	Maintenance Worker	16.97	2,080	35,298
	Maintenance Worker	11.62	2,080	24,165
	Maintenance Worker	15.67	2,080	32,594
	Maintenance Worker	11.62	2,080	24,165
	Supervisor	20.55	2,080	42,750
	Maintenance Worker	11.62	2,080	24,165
	Maintenance Worker	11.62	2,080	24,165
	Maintenance Worker	11.62	2,080	24,165
	Summer Laborer	8.00	1,050	8,400
	DEPT. TOTAL			239,867



DEPARTMENT	EMPLOYEE Position	HOURLY RATE	BUDGET HOURS	ANNUAL RATE
GENERAL FUND:				
51 COMMUNITY CENTER				
	Director	35.09	2,080	72,983
	Reservations Manager	15.44	2,080	32,121
	Building Maint. Supervisor	12.98	2,080	27,008
	Seasonal Assistant	10.00	700	7,000
	Counter Attendant	8.36	4,342	36,299
	PT Custodian	8.00	2,912	23,296
	Counter Attendant & Gym Mon	8.00	2,210	17,680
	DEPT. TOTAL			216,387
53 KIDS CLUB/CAMP				
	Youth Programs Coordinator	20.55	2,080	42,750
	Site Supervisor	9.41	5,552	52,244
	Leaders	8.50	8,056	68,476
	DEPT. TOTAL		15,688	163,471
		120,720		
55 SENIOR CITIZENS CENTER				
	Sr Citizen Coordinator	12.54	1,560	19,562
	Senior Program Assistant	8.00	1,040	8,320
	DEPT. TOTAL			27,882
60 LIBRARY				
	Director	35.09	2,080	72,983
	Librarian	16.64	2,080	34,611
	Librarian	14.27	2,080	29,681
	Librarian	15.11	2,080	31,421
	Library Clerk	8.36	1,040	8,694
	Library Clerk	8.36	1,170	9,781
	Library Clerk	8.36	1,040	8,694
	Library Clerk	9.36	1,170	10,951
	DEPT. TOTAL			206,818
	TOTAL GENERAL FUND			4,616,276

DEPARTMENT	EMPLOYEE Position	HOURLY RATE	BUDGET HOURS	ANNUAL RATE
WATER/WASTEWATER FUND:				
02 ADMINISTRATION				
	Asst Director of PW	34.33	1,872	64,260
	City Engineer/PW Director	44.14	1,040	45,901
	Administrative Secretary	16.03	1,040	16,676
	DEPT. TOTAL			126,837
05 UTILITY BILLING				
	Utility Billing Supervisor	22.95	2,080	47,736
	Clerk	15.97	2,080	33,218
	Clerk	15.67	2,080	32,594
	Parttime Clerk	8.00	120	960
	DEPT. TOTAL			114,507
30 WATER DISTRIBUTION				
	Dist/Collection Supervisor	22.93	2,080	47,694
	Distribution Crewleader	17.22	2,080	35,813
	Maintenance Technician	12.42	2,080	25,834
	Maintenance Technician	12.67	2,080	26,350
	Meter Reader	12.67	2,080	26,350
	DEPT. TOTAL			162,040
32 WASTEWATER COLLECTION				
	Maintenance Worker	12.67	2,080	26,350
	Dist/Collection Crewleader	17.22	2,080	35,813
	DEPT. TOTAL			62,163
34 WASTEWATER TREATMENT				
	Chief Plant Operator	25.10	2,080	52,213
	Plant Maintenance Worker	13.23	2,080	27,517
	Plant Maintenance Crewleader	17.22	2,080	35,813
	Plant Maintenance Worker	14.88	2,080	30,954
	DEPT. TOTAL			146,496
WATER/WASTEWATER FUND TOTAL				612,044



DEPARTMENT	EMPLOYEE Position	HOURLY RATE	BUDGET HOURS	ANNUAL RATE
<u>RESTRICTED USE FUND</u>				
	02 PARKS MAINTENANCE			
	Maintenance Worker	11.62	2,080	24,165
	Bailiff	20.00	100	2,000
	DEPT. TOTAL			26,165
RESTRICTED USE FUND TOTAL				26,165
<u>VENUE TAX FUND</u>				
52 Aquatics Center				
	Aquatics Specialist	20.15	2,080	41,912
	Pool Manager	10.00	1,550	15,500
	Life Guards	9.00	12,210	109,890
	Lessons Inst	9.25		0
	Water Aerobis Instructor	7.50		0
VENUE TAX FUND TOTAL				167,302
GRAND TOTAL				\$5,421,787



CITY OF PORTLAND
STATISTICAL SECTION



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CITY OF PORTLAND, TEXAS								
PROPERTY TAX LEVY AND CURRENT YEAR COLLECTION RATE								
Last Ten Fiscal Years								
(Unaudited)								
	Total			Total		Collection of	Percent of	Percent of Levy
	Market Value	Less:	Total Taxable	Direct	Total	Current Year's	Levy	Collected in FY
Fiscal	Real and Personal	Tax-Exempt	Assessed	Tax	Adjusted	Taxes During	Collected in	Current & Past
Year	Property	Property	Value	Rate	Levy	Period	Fiscal Period	Collections
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	888,332,276	105,369,664	782,962,612	0.6141	4,682,217	4,665,040	99.63%	101.68%
2013	873,741,886	69,287,117	804,454,769	0.5818	4,574,658	4,636,338	101.35%	103.91%

Source: San Patricio County Appraisal District

CITY OF PORTLAND, TEXAS							
PROPERTY TAX RATES AND TAX LEVIES-							
ALL OVERLAPPING GOVERNMENTS							
Last Ten Fiscal Years							
September 30, 2013							
(Unaudited)							
Tax Rates (1)							
Fiscal Year	City	School	County	Navigation District	Drainage District	Total	City's Percent of Total
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%
2013	0.5818	1.3500	0.5500	None	0.0669	2.54875	23%
Tax Levies (1)							
Fiscal Year	City	School	County	Navigation District	Drainage District	Total	
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	
2013	4,574,658	15,474,000	22,287,545	None	2,909,946	45,246,149	
(1) Per \$100 Assessed Valuation							

CITY OF PORTLAND, TEXAS			
PRINCIPAL PROPERTY TAXPAYERS			
YEAR-ENDED SEPTEMBER 30, 2013			
			2013
		Taxable Assessed	Percentage of Total Assessed
Tax Payer	Type of Business	Valuation	Value^a
Wal-Mart Real Estate Business	Shopping Center	16,147,548	2.409%
Portland Townhomes LP	Apartments	9,600,000	1.432%
Wal-Mart Stores Texas LP	Grocery	5,826,513	0.869%
Northshore Cinema 8 Co LLC	Entertainment	4,797,365	0.716%
Lands End Limited & Lands	Apartments	3,686,019	0.550%
Northshore Properties LLC	Apartments	3,364,360	0.502%
Metropolitan LKBK Ltd	Senior Living Apartments	3,186,606	0.475%
K-Mart Corp	Grocery	2,532,043	0.378%
Meyer & Meyer - Sun Valley	Apartments	2,373,290	0.354%
Portland Retail LP	Shopping Center	2,353,024	0.351%
		\$ 53,866,768	8.038%
Data Source: Chief Appraiser, San Patricio County Appraisal District			

SALES TAX HISTORY OF COLLECTING ENTITIES BY INDUSTRY

AS OF SEPTEMBER 30, 2013

Last Ten Fiscal Years

(Unaudited)

Year	Construction	Retail	Services	Transportation/ Communications	Wholesale	Financial Inst. & Real Estate	Manufacturing	Public Administration	Other	All Industries
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
2012	40	194	178	7	13	13	31	3	15	494
Source: Texas Comptroller of Public Accounts										



CITY OF PORTLAND, TEXAS			
DEMOGRAPHIC STATISTICS			
LAST TEN FISCAL YEARS			
(Unaudited)			
			San Patricio
			County
Fiscal	Estimated	Average	Unemployment
Year	Population	School	Rate
		Enrollment	
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*	15,099	4,958	8.70%
2011	15,273	4,820	8.30%
2012	15,449	4,429	6.50%
2013	15,684	4,495	7.90%
*Data Source: 2010 Census			

**CITY OF PORTLAND, TEXAS
 STATISTICAL DATA
 SEPTEMBER 30, 2013
 (Unaudited)**

Ⓢ Date of Incorporation:	May 28, 1949
Ⓢ Date of City Charter Adoption:	August 8, 1967
Ⓢ Form of Government:	Council – Manager
Ⓢ Population:	Approximately 15,684
Ⓢ Average Household Income:	\$66,837
Ⓢ Median Home Value:	\$146,396
Ⓢ 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	5,588
Number of Sewer Customers	5,198
Gallons of Water Sold	695,501,600
Gallons of Sewer Treated	557,645,750
Number of Fire Hydrants	650

Education

Number of Schools	7
Number of Students	4,495



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CITY OF PORTLAND

GLOSSARY & ACRONYMS



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

Interfund Transfers – Amounts transferred from one fund to another.

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

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

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

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

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



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

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

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

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

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

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



ACRONYMS

A/P – Accounts Payable
CAFR – Comprehensive Annual Financial Report (Audit)
CCN – Certificate of Convenience and Necessity
CDBG – Community Development Block Grant
COG – Council of Governments
CY – Cubic Yard
EDC – Economic Development Corporation
EMS – Emergency Medical Services
EMT – Emergency Medical Technician
ETJ – Extra Territorial Jurisdiction
FASB – Financial Accounting Standards Board
FEMA – Federal Emergency Management Administration
FICA – Federal Insurance Contribution Act
FTE – Full-Time Equivalent
FY – Fiscal Year
GAAP – Generally Accepted Accounting Principals
GASB – Governmental Accounting Standards Board
GF – General Fund
GFOA – Government Finance Officers Association
GIS – Geographical Information Systems
GO – General Obligation
GPD – Gallons per Day
HR – Human Resources
LEAPS - Law Enforcement Alliance Projects
LF – Linear Foot
MGD – Millions of Gallons Per Day
P&Z – Planning and Zoning Commission
PD – Police Department
RFP – Request for Proposal



RFQ – Request for Qualifications

ROW – Right of Way

SCADA – System Control and Data Acquisition

SRF – State Revolving Fund

TCEQ – Texas Commission on Environmental Quality

TMRS – Texas Municipal Retirement System

TXDOT – Texas Department of Transportation

W/WW – Water and Wastewater

WWTP – Wastewater Treatment Plant

ZBA – Zoning Board of Adjustment



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CITY OF PORTLAND, TEXAS
1900 BILLY G WEBB DRIVE
PORTLAND, TEXAS 78374
361-777-4500
www.portlandtx.com