



CITY COUNCIL AGENDA

NOTICE OF SPECIAL MEETING

Tuesday, August 27, 2013

5:30 p.m.

City Hall - Council Chamber

Daniel P. Moore Community Center Complex

1900 Billy G. Webb Drive

Portland, Texas

1. **CALL TO ORDER:** MAYOR KREBS
2. **RATIFICATION OF DECISIONS OF BOARD OF DIRECTORS:** THE CITY COUNCIL WILL CONSIDER RATIFYING THE AUGUST 20, 2013 DECISIONS OF THE PORTLAND COMMUNITY CENTER COMPLEX DEVELOPMENT CORPORATION BOARD OF DIRECTORS - MAYOR KREBS
3. **ORDINANCE NO. 2074 - AMENDING CURRENT FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2074 WHICH AMENDS THE 2012-2013 FISCAL YEAR BUDGET - DIRECTOR OF FINANCE
4. **PUBLIC HEARING - ADOPTION OF PROPOSED 2013-2014 FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONDUCT A PUBLIC HEARING TO SOLICIT COMMENTS FROM CITIZENS AND OTHER INTERESTED PARTIES CONCERNING THE ADOPTION OF THE PROPOSED 2013-2014 FISCAL YEAR BUDGET - CITY MANAGER AND DIRECTOR OF FINANCE
5. **ORDINANCE NO. 2075 - ADOPTING 2013-2014 FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2075 WHICH ADOPTS THE 2013-2014 FISCAL YEAR BUDGET - DIRECTOR OF FINANCE

6. **ORDINANCE NO. 2076 - ADOPTING AD VALOREM TAX RATE:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2076 WHICH ADOPTS THE AD VALOREM TAX RATE FOR 2013 - DIRECTOR OF FINANCE

THE TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN 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.

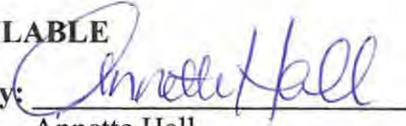
7. **ADJOURNMENT:** MAYOR KREBS

NOTICE OF ASSISTANCE

If you plan to attend this public meeting and you have a disability that requires special arrangements to be made, please contact City Secretary Annette Hall (361) 777-4513 or annette.hall@portlandtx.com) in advance of the meeting. Reasonable accommodations will be made to facilitate your participation. The City Hall is wheelchair accessible and specially marked parking spaces are located in front of its entrance. Special seating will be provided in the Council Chamber during the meeting.

BRaille IS NOT AVAILABLE

Posted: August 23, 2013 by 5:00 p.m.
Portland City Hall

By: 
Annette Hall
City Secretary

**BUSINESS OF THE CITY COUNCIL
FOR THE
CITY OF PORTLAND, TEXAS**

**SUBJECT: RATIFICATION OF DECISIONS OF BOARD OF DIRECTORS:
THE CITY COUNCIL WILL CONSIDER RATIFYING THE AUGUST
21, 2013 DECISIONS OF THE PORTLAND COMMUNITY CENTER
COMPLEX DEVELOPMENT CORPORATION BOARD OF
DIRECTORS**

SUBMITTED BY: Sandy Clarkson 

DATE SUBMITTED: 08/22/2013 FOR THE AGENDA OF: 08/27/2013

ATTACHMENTS: None

APPROVED: _____

SUMMARY STATEMENT: The Board of Directors of the Portland Community Center Complex Development Corporation met at 6:30 on August 20. This annual board meeting is required by the Corporation's by-laws to elect officers and approve the budget. The by-laws also state that the actions of the Corporation will be approved by the City Council.

Mayor Krebs, who serves as board president, will brief the City Council on the actions taken at the meeting.

STAFF RECOMMENDATION: Staff recommends ratification of the actions taken by the PCCCDC Board of Directors on August 20, 2013.

**BUSINESS OF THE CITY COUNCIL
FOR THE
CITY OF PORTLAND, TEXAS**

SUBJECT: ORDINANCE NO. 2074 - AMENDING CURRENT FISCAL YEAR BUDGET: THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2074 WHICH AMENDS THE 2012-2013 FISCAL YEAR BUDGET

SUBMITTED BY: Sandy Clarkson 

DATE SUBMITTED: 08/23/2013 **FOR THE AGENDA OF:** 08/27/2013

ATTACHMENTS: Ordinance 2074 and Amended Budget

SUMMARY STATEMENT: As we come to the close of the fiscal year ending September 30, 2013 there have been some changes since the budget was adopted. These amendments reflect the careful budget management practices as planned by the City Manager and executed by each department head.

	Current Budget	Projected Year-End	Increase (Decrease)
General Fund			
Revenues	10,843,573	10,521,353	(322,220)
Expenditures	<u>10,792,399</u>	<u>10,520,560</u>	<u>(271,839)</u>
Reserve	51,174	793	(50,381)
Water/Wastewater Fund			
Revenues	6,104,700	6,180,261	75,561
Expenditures	<u>6,103,949</u>	<u>6,113,189</u>	<u>9,240</u>
Reserve	751	67,072	66,321
Venue Tax Fund**			
Revenues	1,194,350	1,106,408	(87,942)
Expenditures	<u>907,580</u>	<u>943,079</u>	<u>35,499</u>
Reserve	286,770	163,329	(123,441)
Debt Service Fund			
Revenues	1,069,945	1,196,079	126,134
Expenditures	<u>1,067,976</u>	<u>1,168,176</u>	<u>100,200</u>
Reserve	1,969	27,903	25,934
4B Economic Development Sales Tax Fund			
Revenues	1,050,400	950,500	(99,900)
Expenditures	<u>696,267</u>	<u>694,188</u>	<u>(2,079)</u>
Reserve	354,133	256,312	(97,821)

**The Venue Tax Fund balance will be affected by the settlement of the Series 2003 Bond Refinance. The settlement will occur the last week of August 2013. An updated projected budget will be provided after that occurs.

	Current Budget	Projected Year-End	Increase (Decrease)
Drainage Utility Fund			
Revenues	274,620	274,620	-
Expenditures	207,663	208,859	1,196
Reserve	66,957	65,761	(1,196)
Restricted Use Fund			
Revenues	635,200	561,350	(73,850)
Expenditures	565,369	433,829	(131,540)
Reserve	69,831	127,521	57,690

RECOMMENDED ACTION: Staff recommends approval of the first reading of the Budget Amendment, Ordinance No. 2074 for Fiscal Year 2012-2013.

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	373,395.23	8,633,624.13	1,887,728.87	82.06

C I T Y O F P O R T L A N D
 FINANCIAL STATEMENT - SUMMARY
 AS OF: AUGUST 31ST, 2013

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	33,804.96	1,070,683.25	826,597.75	56.43
06-	FINANCE	367,368.00	23,880.68	307,497.90	59,870.10	83.70
07-	I.T.DEPARTMENT	323,764.00	17,862.79	268,905.33	54,858.67	83.06
10-	POLICE ADMINISTRATION	3,276,106.00	191,050.79	2,717,493.90	558,612.10	82.95
14-	FIRE DEPARTMENT	1,533,088.00	91,944.00	1,279,054.85	254,033.15	83.43
15-	ANIMAL CONTROL	146,198.00	6,362.80	127,221.24	18,976.76	87.02
19-	MUNICIPAL COURT	158,788.00	8,414.39	135,252.51	23,535.49	85.18
20-	GENERAL SERVICES DEPT	130,071.00	6,552.48	104,263.71	25,807.29	80.16
21-	STREET MAINTENANCE	561,565.00	24,951.70	420,481.30	141,083.70	74.88
23-	VEHICLE MAINTENANCE	75,635.00	3,765.90	60,316.02	15,318.98	79.75
26-	DEVELOPMENT SERVICES	314,909.00	17,702.97	241,510.02	73,398.98	76.69
50-	PARK MAINTENANCE	447,194.00	20,167.04	378,808.73	68,385.27	84.71
51-	COMMUNITY CENTER	522,183.00	25,512.43	409,398.51	112,784.49	78.40
53-	KIDS KLUB/KIDS KAMP	258,033.00	23,883.93	213,999.20	44,033.80	82.93
55-	SENIOR CITIZENS CENTER	64,839.00	3,186.33	43,451.88	21,387.12	67.02
56-	SKATE PARK	4,500.00	0.00	1,915.74	2,584.26	42.57
60-	LIBRARY	439,038.00	23,234.94	369,454.60	69,583.40	84.15
***	TOTAL EXPENSES ***	10,520,560.00	522,278.13	8,149,708.69	2,370,851.31	77.46

*** END OF REPORT ***

CITY OF PORTLAND
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	9,514.44	4,861,902.43	1,318,358.57	78.67

C I T Y O F P O R T L A N D
 FINANCIAL STATEMENT - SUMMARY
 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	15,905.21	929,113.57	1,341,575.43	40.92
05-UTILITY BILLING		211,495.00	11,265.33	170,723.96	40,771.04	80.72
30-WATER DISTRIBUTION		2,450,286.00	223,694.03	1,950,403.32	499,882.68	79.60
32-WASTEWATER COLLECTION		547,751.00	9,396.33	164,089.49	383,661.51	29.96
34-WASTEWATER TREATMENT		632,968.00	22,804.03	487,284.72	145,683.28	76.98
*** TOTAL EXPENSES ***		6,113,189.00	283,064.93	3,701,615.06	2,411,573.94	60.55

*** END OF REPORT ***

CITY OF PORTLAND
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

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

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 ***

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

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

CITY OF PORTLAND
FINANCIAL STATEMENT - SUMMARY
AS OF: AUGUST 31ST, 201312 -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 ***

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

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	385.74	231,691.94	42,928.05	84.37

CITY OF PORTLAND
FINANCIAL STATEMENT - SUMMARY
AS OF: AUGUST 31ST, 201318 -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	166,611.27	204,861.50	3,997.50	98.09
	DRAINAGE OPERATIONS	0.00	0.00	0.00	0.00	0.00
***	TOTAL EXPENSES ***	208,859.00	166,611.27	204,861.50	3,997.50	98.09

*** END OF REPORT ***

CITY OF PORTLAND
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

CITY OF PORTLAND
FINANCIAL STATEMENT - SUMMARY
AS OF: AUGUST 31ST, 201320 -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	2,456.77	203,312.99	219,136.01	48.13
19	MUNI COURT BUSINESS	11,380.00	286.92	8,747.28	2,632.72	76.87
***	TOTAL EXPENSES ***	433,829.00	2,743.69	212,060.27	221,768.73	48.88

*** END OF REPORT ***

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

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		1,106,408.00	101,784.39	1,001,910.55	104,497.45	90.56

CITY OF PORTLAND
FINANCIAL STATEMENT - SUMMARY
AS OF: AUGUST 31ST, 201321 -VENUE SALES TAX FUND
EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
	ADMINISTRATION	578,383.00	207,718.98	516,165.08	62,217.92	89.24
	AQUATIC CENTER	364,696.00	41,099.68	319,134.74	45,561.26	87.51
***	TOTAL EXPENSES ***	943,079.00	248,818.66	835,299.82	107,779.18	88.57

*** END OF REPORT ***

**BUSINESS OF THE CITY COUNCIL
FOR THE
CITY OF PORTLAND, TEXAS**

**SUBJECT: PUBLIC HEARING - ADOPTION OF PROPOSED 2013-2014
FISCAL YEAR BUDGET: THE CITY COUNCIL WILL CONDUCT A
PUBLIC HEARING TO SOLICIT COMMENTS FROM CITIZENS AND
OTHER INTERESTED PARTIES CONCERNING THE ADOPTION OF THE
PROPOSED 2013-2014 FISCAL YEAR BUDGET**

SUBMITTED BY: Sandy Clarkson 

DATE SUBMITTED: 08/22/13

FOR THE AGENDA OF: 08/27/13

ATTACHMENTS: None

APPROVED: _____

SUMMARY STATEMENT: In accordance with Section 5.08a of the Portland City Charter, the City Council will hold a public hearing on the annual budget. Notice of this public hearing was advertised in the City's official newspaper on August 8. In addition, the notice was posted on the City's webpage and at City Hall. Copies of the budget were made available for public review for the past two weeks at the City Hall and the Library.

RECOMMENDED ACTION: Conduct the public hearing on the 2013– 2014 City of Portland Budget.

**BUSINESS OF THE CITY COUNCIL
FOR THE
CITY OF PORTLAND, TEXAS**

SUBJECT: ORDINANCE NO. 2075 – ADOPTING 2013 – 2014 FISCAL YEAR BUDGET: THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2075 WHICH ADOPTS THE 2013 – 2014 FISCAL YEAR BUDGET

SUBMITTED BY: Sandy Clarkson 

DATE SUBMITTED: 08/23/2013 **FOR THE AGENDA OF:** 08/27/2013

ATTACHMENTS: Ordinance 2075 and Proposed Budget

SUMMARY STATEMENT: As discussed in the workshops and meetings over the last two months, and in the public hearing, the Proposed 2013 – 14 Budget has been constructed to meet the demands of our citizens and provide excellent service consistent with the Strategic Operating Plan.

Budgeted Fund	Revenues	Expenditures	Balance
General Fund*	\$10,586,553	\$10,583,404	\$3,149
Water/Wastewater Enterprise*	\$6,999,714	\$6,916,680	\$83,034
Debt Service	\$1,203,385	\$1,182,064	\$21,321
4b Eco. Dev. Sales Tax*	\$1,085,500	\$751,721	\$333,779
Drainage Enterprise	\$275,100	\$194,258	\$80,842
Restricted Use*	\$996,350	\$852,826	\$143,524
Venue Sales Tax	\$1,209,350	\$1,053,344	\$156,006
Totals	\$22,355,952	\$21,534,297	\$821,655

**2014 Budget includes a draw on fund reserves to finance capital improvements.*

RECOMMENDED ACTION: Approve the first reading of Ordinance 2075 adopting the Fiscal Year 2013 - 2014 Budget for the City of Portland.

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

CITY OF PORTLAND
 APPROVED BUDGET
 AS OF: SEPTEMBER 30TH, 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
REVENUES								
=====								
TOTAL REVENUE	9,368,086	9,841,617	10,843,573	10,843,573	8,633,624	10,521,353	9,640,298	10,586,553
EXPENDITURES								
=====								
02-ADMINISTRATION								
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	222,030	256,644	257,550	269,937
REPAIR & MAINTENANCE	53,539	49,493	57,085	74,635	69,092	70,000	70,830	70,830
CONTRACT SERVICES	115,325	193,002	107,550	107,550	53,066	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	899,187	193,275	193,275
TOTAL 02-ADMINISTRATION	881,643	1,285,139	1,983,022	1,983,022	1,070,683	1,897,281	1,161,105	1,175,212
06-FINANCE								
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	4,400	17,000	0	0
TOTAL 06-FINANCE	328,861	322,745	365,865	365,865	307,498	367,368	361,630	361,760
07-I.T.DEPARTMENT								
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	34,941	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	268,905	323,764	495,995	496,356
10-POLICE ADMINISTRATION								
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	237,145	350,031	475,327	478,333
REPAIR & MAINTENANCE	156,500	167,052	156,797	156,797	184,461	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	2,717,494	3,276,106	3,588,498	3,742,091
14-FIRE DEPARTMENT								
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	102,156	142,532	156,100	156,997
REPAIR & MAINTENANCE	81,689	89,703	84,760	84,760	54,413	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	129,617	147,718	25,726	25,726
TOTAL 14-FIRE DEPARTMENT	1,255,716	1,341,160	1,622,682	1,622,682	1,279,055	1,533,088	1,437,614	1,438,511
15-ANIMAL CONTROL								

01 -GENERAL 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
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	10,627	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	127,221	146,198	149,915	150,097
<u>19-MUNICIPAL COURT</u>								
PAYROLL/EMPLOYEE BENEFITS	111,499	114,887	122,063	122,063	106,309	122,226	122,823	122,823
OPERATIONS/UTILITIES	8,864	14,454	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	19,660	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	135,253	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	10,690	21,267	20,830	21,203
REPAIR & MAINTENANCE	6,094	11,148	11,956	11,956	10,490	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	104,264	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	132,956	176,433	187,250	193,043
REPAIR & MAINTENANCE	84,532	96,533	100,500	100,500	53,475	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	420,481	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	8,170	10,874	12,550	12,618
REPAIR & MAINTENANCE	6,562	8,488	8,150	8,150	3,547	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	60,316	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	16,213	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	59,064	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	241,510	314,909	332,810	333,098
<u>50-PARK MAINTENANCE</u>								

CITY OF PORTLAND
 APPROVED BUDGET
 AS OF: SEPTEMBER 30TH, 2013

01 -GENERAL 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
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	53,433	75,575	75,612	77,793
REPAIR & MAINTENANCE	83,793	104,743	84,000	84,000	93,324	112,515	94,000	94,000
CONTRACT SERVICES	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	19,786	0	0	0	0	0	57,412	0
TOTAL 50-PARK MAINTENANCE	451,135	460,587	534,258	534,258	378,809	447,194	607,607	552,376
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	105,752	137,962	148,818	151,174
REPAIR & MAINTENANCE	56,024	63,054	71,560	71,560	67,300	69,504	76,760	76,760
CONTRACT SERVICES	93,243	12,301	15,000	15,000	11,158	13,380	15,000	15,000
CAPITAL OUTLAY	4,566	18,582	25,000	25,000	0	20,000	55,000	0
TOTAL 51-COMMUNITY CENTER	565,708	459,367	524,854	524,854	409,399	522,183	577,684	525,040
53-KIDS KLUB/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	32,100	51,422	48,421	48,528
REPAIR & MAINTENANCE	994	994	800	800	828	850	800	800
CONTRACT SERVICES	2,997	2,927	8,000	8,000	9,859	8,500	8,000	8,000
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL 53-KIDS KLUB/KIDS KAMP	196,792	204,272	259,023	259,023	213,999	258,033	259,131	259,238
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	14,524	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	0	3,710	0	0	0	0	0	0
TOTAL 55-SENIOR CITIZENS CENTER	57,596	55,566	65,402	65,402	43,452	64,839	67,488	68,760
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	1,616	3,900	5,000	5,000
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL 56-SKATE PARK	1,491	1,794	3,600	3,600	1,916	4,500	5,600	5,600
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	109,560	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	0	1,451	0	0	0	0	25,902	25,902
TOTAL 60-LIBRARY	405,637	420,625	441,277	441,277	369,455	439,038	485,512	486,743
TOTAL EXPENDITURES	9,120,803	9,478,324	10,792,399	10,792,399	8,149,709	10,520,560	10,491,222	10,583,404
REVENUE OVER/(UNDER) EXPENDITURES	247,283	363,293	51,174	51,174	483,915	793	(850,924)	3,149

*** END OF REPORT ***

02 -WATER/WASTERWATER 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	7,141,563	5,935,454	6,104,700	6,104,700	4,861,902	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	228,189	202,178	250,189
OPERATIONS/UTILITIES	35,317	36,623	44,250	41,380	21,008	40,783	44,250	44,724
REPAIR & MAINTENANCE	22,761	28,794	35,524	35,524	25,954	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	3,374	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	929,114	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	22,408	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	170,724	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	1,665,717	2,041,723	2,046,075	2,048,683
REPAIR & MAINTENANCE	151,494	96,975	126,700	126,700	50,630	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	1,950,403	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	28,607	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	4,905	273,000	94,100	369,100
TOTAL 32-WASTEWATER COLLECTION	304,064	401,505	572,151	572,151	164,089	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	215,230	276,250	300,350	307,869
REPAIR & MAINTENANCE	68,279	81,241	83,200	83,200	43,128	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	487,285	632,968	655,977	1,263,496
TOTAL EXPENDITURES								
=====								
TOTAL EXPENDITURES	5,362,469	5,518,964	6,103,949	6,103,949	3,701,615	6,113,189	6,115,082	6,916,680
REVENUE OVER/(UNDER) EXPENDITURES								
=====								
REVENUE OVER/(UNDER) EXPENDITURES	1,779,094	416,489	751	751	1,160,287	67,072	(144,882)	83,034
=====								

*** END OF REPORT ***

CITY OF PORTLAND
 APPROVED BUDGET
 AS OF: SEPTEMBER 30TH, 2013

11 -DEBT SERVICE 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	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								
=====								
02-ADMINISTRATION								
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 ***

CITY OF PORTLAND
 APPROVED BUDGET
 AS OF: SEPTEMBER 30TH, 2013

12 -4b ECONOMIC DEV. TAX 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	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	693,311	765,215	690,967	690,967	608,182	677,537	643,190	651,921
TOTAL 02-ADMINISTRATION	800,787	934,770	696,267	696,267	623,970	694,188	662,990	751,721

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 ***

CITY OF PORTLAND
 APPROVED BUDGET
 AS OF: SEPTEMBER 30TH, 2013

18 -DRAINAGE 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	274,553	275,140	274,620	274,620	231,692	274,620	275,100	275,100
EXPENDITURES								
=====								
ADMINISTRATION								
OPERATIONS/UTILITIES	0	1,006	0	0	2,834	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	204,862	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								
TOTAL EXPENDITURES	209,993	230,504	207,663	207,663	204,862	208,859	190,758	194,258
=====								
REVENUE OVER/(UNDER) EXPENDITURES	64,560	44,636	66,957	66,957	26,830	65,761	84,342	80,842
=====								

*** END OF REPORT ***

CITY OF PORTLAND
 APPROVED BUDGET
 AS OF: SEPTEMBER 30TH, 2013

20 -RESTRICTED USE 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	287,400	430,168	635,200	635,200	337,302	561,350	961,350	996,350
EXPENDITURES								
=====								
02 ADMINISTRATION								
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	27,533	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	203,313	422,449	489,597	842,347
19 MUNI COURT BUSINESS								
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	212,060	433,829	500,076	852,826

REVENUE OVER/(UNDER) EXPENDITURES	68,711	130,012	69,831	69,831	125,242	127,521	461,274	143,524

*** END OF REPORT ***

CITY OF PORTLAND
 APPROVED BUDGET
 AS OF: SEPTEMBER 30TH, 2013

21 -VENUE SALES TAX 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	1,002,180	1,182,933	1,194,350	1,194,350	1,001,911	1,106,408	1,108,943	1,209,350
EXPENDITURES								
=====								
ADMINISTRATION								
PAYROLL/EMPLOYEE BENEFITS	0	0	694	694	0	0	1,296	1,296
OPERATIONS/UTILITIES	248	1,201	300	300	2,070	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	491,395	510,933	526,338	577,738
TOTAL ADMINISTRATION	562,750	662,883	557,525	557,525	516,165	533,169	575,882	684,719
AQUATIC CENTER								
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	84,485	115,283	109,447	111,000
REPAIR & MAINTENANCE	24,921	24,316	19,180	19,180	21,947	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	319,135	364,696	367,072	368,625
TOTAL EXPENDITURES	882,077	1,052,992	907,580	907,580	835,300	897,865	942,954	1,053,344
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REVENUE OVER/(UNDER) EXPENDITURES	120,103	129,941	286,770	286,770	166,611	208,543	165,989	156,006
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*** END OF REPORT ***

**BUSINESS OF THE CITY COUNCIL
FOR THE
CITY OF PORTLAND, TEXAS**

**SUBJECT: ORDINANCE NO. 2076 – ADOPTING AD VALOREM
TAX RATE: THE CITY COUNCIL WILL CONSIDER THE FIRST
READING OF ORDINANCE NO. 2076 WHICH ADOPTS THE AD
VALOREM TAX RATE FOR 2013**

SUBMITTED BY: Sandy Clarkson 
DATE SUBMITTED: 08/23/2013 **FOR THE AGENDA OF:** 08/27/2013
ATTACHMENTS: Ordinance 2076

SUMMARY STATEMENT: The City's 2013-14 Budget will increase the property tax revenue compared to the prior year by \$155,456. This increase is the result of two pennies added to the effective maintenance and operation portion of the tax rate.

	<u>Tax Rate – 2013</u>
General Fund	
Maintenance & Operations	44.0586¢ per \$100
Debt Service Fund	
Interest & Sinking	<u>13.217¢ per \$100</u>
Total Tax Rate	57.2756¢ per \$100

The tax rate will raise more taxes for maintenance and operations than 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.

RECOMMENDED ACTION: Approve the first reading of Ordinance 2076 that sets the maintenance and operation portion of the tax rate at 44.0586¢ and the debt service rate at 13.217¢ for a total tax rate of 57.2756¢ per \$100 valuation

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