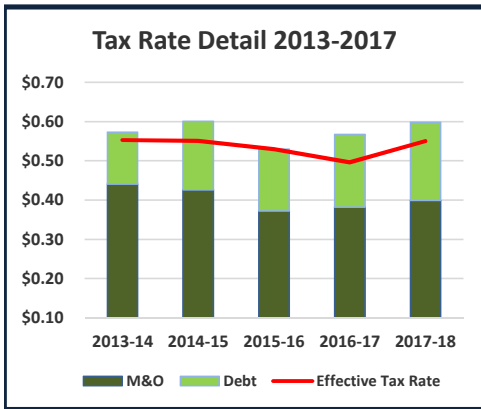


Budget and Tax Rate Summary

August 2017

How has the tax rate changed over time?



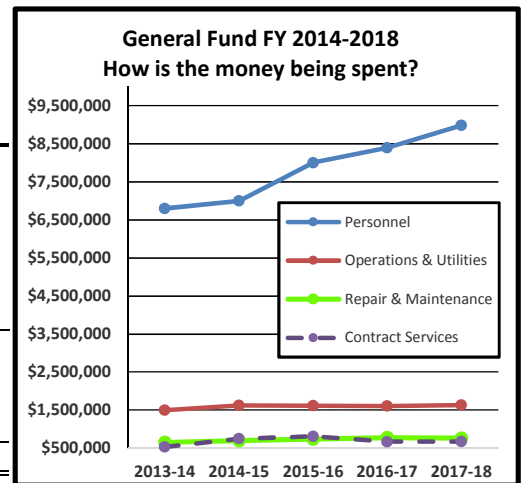
	2013-14	2014-15	2015-16	2016-17	2017-18
M&O	\$ 0.440586	\$ 0.425827	\$ 0.372033	\$ 0.382364	\$ 0.399020
Debt	0.132170	0.174803	0.157612	0.184304	0.198846
Total Tax Rate	0.572756	0.600630	0.529645	0.566668	0.597866
<i>Effective Tax Rate</i>	<i>\$ 0.552756</i>	<i>\$ 0.550630</i>	<i>\$ 0.529645</i>	<i>\$ 0.496115</i>	<i>\$ 0.549868</i>

Maintenance and Operation (M&O) tax rate has decreased over the last five years. The Interest and Sinking (I&S) rate has increased to pay for capital projects. The total tax rate has remained relatively flat.

How has the General Fund Budget changed over the last four years?

	2013-14	2014-15	2015-16	2016-17	2017-18 Proposed
Personnel	6,796,216	6,996,157	7,997,744	8,388,774	8,977,750
Operations/Utilities	1,495,206	1,625,162	1,611,701	1,608,649	1,628,996
Repair & Maintenance	652,119	697,449	737,738	776,280	763,386
Contract Services	529,264	744,769	811,453	667,653	674,180
Capital Outlay	417,960	18,428	40,873	5,325	1,806,761*
Other	184,345	109,126	191,596	172,237	116,718
TOTAL	\$ 10,075,110	\$ 10,191,091	\$ 11,391,105	\$ 11,618,918	\$ 12,161,030
YEAR/YEAR INCREASE		\$ 115,981	\$ 1,200,014	\$ 227,813	\$ 2,348,873
ELIMINATED VENUE SALES TAX TRANSFER	\$ -	\$ 308,204	\$ 290,000	\$ -	\$ -
NET YEAR OVER YEAR INCREASE	\$ 115,981	\$ 1,508,218	\$ 517,813	\$ 2,348,873	

* Includes drawdown of fund balance for Public Works Center, Boat Ramp Project and Sales Tax repayment



If a majority of the budget increases are for personnel, what new employees are being hired?

DEPARTMENT	POSITION	QNTY	2013-14	2014-15	2015-16	2016-17	2017-18
FY2013-14							
Police	Code Enforcement Officer	1	\$ 50,796	\$ 52,320	\$ 53,889	\$ 55,506	\$ 57,171
Police	Police Officer	2	122,753	126,436	130,229	134,136	138,160
Parks	Maintenance Worker	1	37,769	38,902	40,069	41,271	42,509
		4	\$ 211,318	\$ 217,658	\$ 224,187	\$ 230,913	\$ 237,840
FY2014-15							
Police	Dispatcher	1		27,912	47,006	48,416	49,869
Fire	Fire Fighter	3		98,292	164,612	169,550	174,637
Information Technology	IT Technician	1		55,914	58,055	59,797	61,591
		5	\$ -	\$ 182,118	\$ 269,673	\$ 277,763	\$ 286,096
FY2015-16							
Administration	Marketing Director	0.5				43,654	54,507
Police	Dispatcher	2			70,509	115,810	119,284
Police	Code Enforcement Officer	1			35,056	55,650	57,320
Finance	Controller - Reclash	0			9,803	10,097	10,400
Library	Senior Librarian - Reclash	0			2,549	2,625	2,704
		3.5	\$ -	\$ -	\$ 117,917	\$ 227,837	\$ 244,215
FY2016-17							
Police	Patrol Officer	1				71,085	73,218
Library	Library Clerk - P/T	0.5				12,954	13,343
Police	Records Clerk PT to FT-Reclash	0.5				23,408	26,101
		2	\$ -	\$ -	\$ -	\$ 107,447	\$ 112,661
FY2017-18 Proposed							
Police	Patrol Officer	1					71,339
Fire	Fire Engineer	1					85,853
Streets	Maintenance Worker	1					44,588
Community Center	Maintenance Technician	0.5					25,424
		3.5	\$ -	\$ -	\$ -	\$ -	\$ 227,204

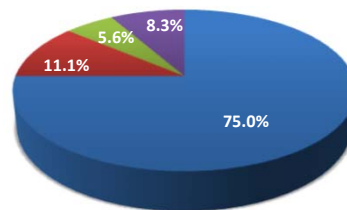
Budget and Tax Rate Summary

August 2017

The majority of new employees added over the last five years are assigned to public safety - police and fire

Personnel Increases 2013-18 by Department

- Public Safety
- Recreation & Leisure Services
- Streets Maintenance
- Administrative and Finance



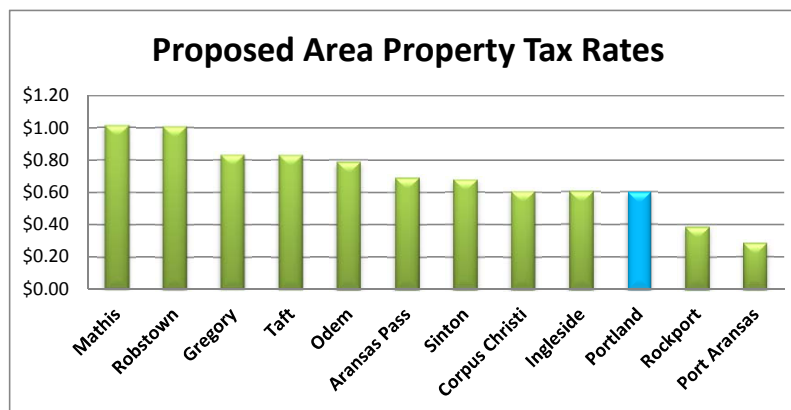
How has the Interest & Sinking Fund (debt) portion of the Tax Rate Changed?

Debt Description	2013-14	2014-15	2015-16	2016-17	Proposed 2017-18	Estimated 2018-19
Comb Tax COB 1/2003	\$ 52,992.50	\$ 51,505.00	\$ 50,015.00	\$ -	\$ -	\$ -
C Os Combined Tax 05-06	243,727.50	245,777.50	244,252.50	-	-	-
Comb Tax & Rev COs, Ser. '10	188,580.26	190,115.74	186,290.07	186,394.17	121,227.57	118,313.77
G. O. Refunding Bonds, 2010	376,150.00	373,650.00	381,000.00	380,200.00	369,000.00	372,800.00
U S Revenue & Refund, 2012	169,803.68	171,526.00	-	-	-	-
Comb Tax & Rev COs, Ser. '14	-	444,900.67	435,860.00	437,460.00	438,760.00	434,760.00
Tax Note, Series 2014	-	-	798,867.00	794,663.00	-	-
GO Refunding Bond Series 2015	-	-	-	280,800.00	276,600.00	280,300.00
Estimated Sports Complex GO Bond-Proposed 2017	-	-	-	-	1,049,729.00	509,206.00
Estimated Streets CO Bond-Proposed 2018	-	-	-	-	-	529,875.00
Streets CO Bond - Proposed 2018	-	-	-	-	-	451,400.00
12 Municipal Lease/Purchase - CalFirst Bank	113,782.47	113,782.47	113,782.47	113,782.47	-	-
13 Municipal Lease/Purchase-Frost Bank	-	41,985.26	41,985.26	41,985.26	41,985.26	-
Total Debt	\$ 1,145,036.41	\$ 1,633,242.64	\$ 2,252,052.30	\$ 2,235,284.90	\$ 2,297,301.83	\$ 2,696,654.77
Less unencumbered amount to reduce debt	-	(156,000.00)	(715,762.00)	(68,040.00)	(66,200.00)	(54,320.00)
Adjusted Debt	\$ 1,145,036.41	\$ 1,477,242.64	\$ 1,536,290.30	\$ 2,167,244.90	\$ 2,231,101.83	\$ 2,642,334.77
I & S Rate	\$ 0.132170	\$ 0.174803	\$ 0.157612	\$ 0.184304	\$ 0.198846	\$ 0.247294

How does Portland's tax rate compare to other area cities?

2017-18 PROPOSED TAX RATES

Mathis	1.011695
Robstown	1.004871
Gregory	0.830000
Taft	0.828552
Odem	0.785531
Aransas Pass	0.688665
Sinton	0.675046
Corpus Christi	0.606264
Ingleside	0.602500
Portland	0.597866
Rockport	0.385640
Port Aransas	0.280906



How do area school district tax rates affect Portland residents?

2017-18 PROPOSED TAX RATES

Odem-Edroy ISD	1.648900
Taft ISD	1.534900
Sinton ISD	1.509000
Calallen ISD	1.375248
Gregory-Portland	1.350000
Corpus Christi ISD	1.237350
Aransas Pass ISD	1.231380
Ingleside ISD	1.176000
Aransas County ISD	1.156000
Robstown ISD	1.010753

