

CITY OF FLORENCE



Adopted Budget Fiscal Year 2011 – 2012 Book 1- Narrative

Contents

Budget Message.....	7
Budget Message for FY 2011/12 Budget	7
City Manager Criteria and Policies for FY 2011/12 Budget:	8
General Expectations & General Financial Policies.....	8
Funding of Capital Projects/Capital Debt Policies.....	8
Capital Criteria	8
Property Tax and Resources Criteria	9
Service Level Criteria.....	9
Personal Services Criteria	10
External Transfers	11
New Programs and Activities;	11
Overhead Allocations.....	11
Fund Balance.....	12
Budget Calendar	13
Required Notices and Resolutions in Published Budget.....	15
Notifications.....	15
Publish Documents	16
Required Material for the Document	16
Documents for Submission	16
Budget Committee.....	17
Budget Committee Composition	17
Committee Members – Governing Body	17
Committee Members – Electors	17
Budget Process.....	18
Budget Committee.....	18
City Manager & Department Heads	18
Budget Officer ~ Finance Director	19
City Recorder	19
Changes to the Budget after Adoption	20
Impact of Program Budget on Supplement Budget.....	20
Policy Topics.....	21

Questions and Comments from Budget Committee	21
Council Goals for 2011	21
Significant Topics	22
Subsidy Transfers and Support from the General Fund	22
Water Program and Wastewater Program.....	23
Airport Program	23
Administration Allocation	24
Public Works Shared Expenses	24
Capital Projects and New Debt	25
Renewal and Replacement	25
New Programs or Projects	25
Transient Room Tax	25
Building Program	25
Request for New FTE – Justification for City Engineer.....	26
Technology Project	27
Funds.....	28
Proposed Programs and Funds	28
Budget Appropriation	32
Discrete Fund, Program and Department Fund Balance	32
Revised Chart of Accounts	32
Fund Balance.....	33
<i>Ending Fund Balance</i>	33
Financial Policies	33
Financial Policy Changes and Updates.....	33
Basis of Accounting	34
Budget Basis.....	34
Audit Basis.....	35
Major Differences between Budget Basis and Audit Basis.....	35
Goal is a Balanced Budget.....	35
Balancing the Budget	36
Purchasing Policy	36
Capital Asset Policy	37

Vacancy Policy.....	37
Grant Policy and Form	38
Detail Budget Assumptions.....	40
Operating Revenue	40
Property Taxes	40
Other Taxes.....	41
Event Center Rate Increase.....	42
Utility Rate Increases	42
Utility Rate Increases by Type.....	42
Operating Expense.....	44
Material and Services.....	44
Personal Services	44
Changes to Category	44
Salary and Wage Increase.....	44
New Positions	45
Eliminated Positions.....	45
Impact of Medical Insurance HSA.....	45
Salary Range Structure.....	46
Salary Range by Grade	47
Progressions.....	49
Represented Labor Hourly Wage Rates.....	50
FTE Count by Department	51
Positions and Count by Department.....	52
Full Time Equivalent Employees	54
Payroll Taxes and Benefits	55
Carry-over Adjustment for Adopted Budget	56
Capital Projects	57
Capital Current Year.....	57
Capital Projects – Bond and Loan Financing.....	58
Capital Plan – Five Years	59
Grants.....	64
Debt	65

Debt Schedule	65
Future Debt Service Requirements	66
Lane County IGA and FEC Debt	67
Debt Limitation	68
Transfers	69
In Lieu of Franchise	69
Salary Transfers.....	69
Support Transfers.....	69
Year End Accounting Adjustments for Transfers	69
Debt Transfers.....	70
Interfund Loans and Payback.....	71
Transfers by Department.....	72
Transfers by Type of Transactions	73
Administration Allocation	74
Public Works Shared Expense Allocation.....	75
Contingency	76
Ending Fund Balance Restrictions and Assigned.....	76
Appropriation.....	77
Future Topics for inclusion in Budget Document	80
Project List – Proposed for new Accounting System	81
Capital Projects	81
Grant Projects	82
Index	83
Revised Chart of Accounts	85

Budget Message

Budget Message for FY 2011/12 Budget

City of Florence

Presented to the Budget Committee on June 2, 2011

by Florence City Manager Robert S. Willoughby

Like last year, we have made progress in our proposed budget in some areas and have more work to do in others. We have made progress in balancing the budget to our operating funds, further reducing costs in critical funds, revising how we allocate overhead and administrative costs, and have revised the format and structure of the Budget to be consistent with the format of the Long Range Financial Plan. Because conversion of the Budget to the new format requires a process of creating tens of thousands of spreadsheet cells and given that we have been without a permanent Finance Director for almost a year, the Preliminary Proposed Budget you received on April 21, 2011 was still a work in progress. Even so, the overall budget was balanced and it was, and continues to be, a “Bare Bones” budget as requested by the Budget Committee. Working with the Budget Committee at several meetings, the proposed budget was refined so that each individual Fund in the budget has an increasing Fund Balance each year, excluding carry-over project from FY12, with a few exceptions: the Airport Fund, the Building Department Fund, and the Wastewater Fund. On June 2, 2011, the Budget Officer presented the final proposed budget plus a financial plan for two additional years (FY 13 and 14). By FY 13, the Wastewater Fund is in generating an increasing balance. The Building Department will only come back in balance if the activity in building permits picks up in the next 3 years. There are several large projects in the works that might move them in that direction. The Airport Fund will continue to be problematic until the bonds used to finance the business park are paid off in 5 years.

The new budget format will provide much more information and data than has ever been available to the Budget Committee before. For that, we are indebted to our Interim Finance Director Kathy Taylor without whose tireless effort this Proposed Budget would not have been possible. It will also be in a form that will make it possible for City managers and the Budget Committee to evaluate whether each department and fund is “living within its means.” Included in the new format is a narrative section of the budget. This has also been a work in progress. The Budget Officer has amended the narrative as the final proposed budget was developed. This narrative section is something new. It provides much more information than we would want to include in the Budget Message. What I will summarize in the Budget Message are the criteria and goals I gave Kathy and the Department Heads for putting this Preliminary Proposed Budget together for next year. My goals reflect the comments and directions received from the Budget Committee at your

orientation meeting. It also includes a brief discussion as to how successful we've been in achieving these criteria and goals. Obviously, there is more detail in the narrative section of the Budget document.

City Manager Criteria and Policies for FY 2011/12 Budget:

General Expectations & General Financial Policies

1. The Goal for management is to present the Budget Committee with a balanced budget at their first meeting where current year resources exceed current year expenditures. See Balanced Budget Goal in the narrative section of the Proposed Budget ("Narrative") in the Budget Binder.
2. Due to economic conditions, our goal was to prepare a 'bare bones' budget. We have done that.
3. The Budget should be prepared with the new Fund, Program and Department Structure. It has been.
4. Budget Materials should include integrated analysis of Capital Outlay, Grants and Debt so that the source of funding for Capital is appropriately budgeted.
5. Finally, once the Proposed Budget is agreed to, but not final, the data should be used to forecast two future years. That has been done and was presented to the Budget Committee on June 2011.

Funding of Capital Projects/Capital Debt Policies

6. To the extent possible, capital projects will be funded out of surplus operating revenues after all operating expenses and debt service payments have been paid.
7. If any "essential capital projects" cannot be funded out of surplus operating revenue, they will be funded by new debt. Essential capital projects are defined as those that are needed next year to preserve our investment in existing assets (such as the Street infrastructure) or needed next year for a deferred maintenance project which cannot be deferred into a future budget (such as the generator for the water treatment plant).
8. New debt for capital projects will only be funded with debt if there is sufficient surplus operating revenue to pay 100% of the debt service next year and into the foreseeable future. For details see the Capital Projects section of the Narrative.

Capital Criteria

9. Budget an expense to perform Facility Condition Survey to assess the future maintenance needs for the city.
10. As a cost cutting measure the City has deferred technology upgrades for several years and is now several versions behind the market for software, operating systems, access and security which is a risk to the City. Vendors customarily cease supporting software and applications that exceed a reasonable age. Areas currently top priority for IT:

- Upgrade the accounting system, Microsoft Office and workstations. Migrate to Clarity version of Caselle which can accommodate the new fund structure and chart of accounts, as well as being able to provide access for managers and staff to real-time accounting information.
- Explore alternative trends in the industry to acquire applications and workstation on a lease basis that provides continuous support as well as reducing initial outlay.
- Provide access to networks for remote locations such as the Justice Center, FEC and Public Works.
- Better managing our IT systems so we can better predict and stabilize our cost.

11. Urban Renewal Agency is funding projects for:

- \$1,685,000 for Old Town including Water upgrades
- \$350,000 for Wastewater infrastructure at the former Middle School
- \$190,400 for Street preservation in Old Town.

12. All proposed capital outlay should include a funding source (grant, operating funds, or debt). Evaluate alternatives available through programs such as LOCAP, a pooled financing program, to reduce the fees and other costs of borrowing.

Property Tax and Resources Criteria

13. Property taxes are projected to increase only 2.5% next year. In the past, the City has always projected this increase at 3%.

14. The City Property Taxes will be reduced by about \$248,500 as a result of transferring taxing authority to another district. Fire Department Expense will be reduced by the same amount.

15. The 2010 Census resulted in a 15% reduction in City population; as a result, in the future Oregon State taxes and other apportioned resources will reflect the change starting January 2011.

16. Stormwater and Water rates will increase. Total utility rate increase is 8.9%.

17. The rental fee for hangars at the Airport will also be increased next year as leases are renegotiated.

18. Florence Event Center Rental rates will increase 5%.

Service Level Criteria

19. Maintain Current Service Level if possible; minimize cuts in service.

20. Airport service level will be reduced to meet budget goals. Staff will be reduced and services curtailed. No new property sales are projected for next year.

- For FY12 airport manager going to half time status; FY14 no funds for contract airport manager.

- All other items will be reduced to bare minimum levels in order to work within the 5 year expenditure and revenue projection in the Long Range Financial Plan.
- No overhead for Administration or Public Works Shared Expense will be charged to the Airport for FY12.

21. In FY2011, the Building Technician position in the Building Program was reduced .5 FTE compared to prior year. For FY2012, The Building Official's salary will be reduced 20%. He will remain a full time permanent employee.

22. The Planning Technician position in the Planning Department has been eliminated, but .5 FTE for the Building Technician is in Planning; resulting in a net reduction of .5 FTE compared to this year. No further reduction is possible without modification of the Council's adopted goals for 2011.

Personal Services Criteria

23. General fund will reduce one full-time position to half-time (.5 in Code Enforcement), eliminate one full-time (1 FTE in Finance) and eliminate one part-time position (.4 FTE in Planning). For effectiveness and efficiency, some employees' job responsibilities may be changed to meet workplace demands. Net reduction 1.9 FTE.

24. Public Works justified increasing 1 FTE to allow for a new City Engineer position. This is the only new FTE in the Budget. The net cost of the position must be substantially or completely offset by reduced consulting and engineering costs for outside engineering firms. There will be no salary increase for the engineer on staff who will be transferred to this new position. Personal Services will be increased only by a lower cost Water Plant Treatment Employee's salary.

25. Salary increases for FY will be treated as a Bonus and will not be added to base pay unless approved by the Council and Budget Committee as part of next year's budget process for the following employees: City Manager, Department Heads and Contract Judge. Department Heads include: Assistant City Manager, Director of Community Development, Director of Public Works, Director of FEC, Police Chief and Finance Director.

26. Salary adjustment pool of 2% increase over FY11 has been included to fund non-union annual merit salary adjustments, promotions and hiring. Consideration has been given to maintaining parity with the represented employees who will receive a cost of living increase based on CPI. This is the third year of decreases to the non-union compensation pool. Non-union employees do not receive a cost of living increase and there are no automatic 'step' increases in their pay plan. Merit programs lose effectiveness to hire and retain employees if adequate funds are not available for merit increases.

The rates for Outstanding, Exceeds and Satisfactory are:

- | | | | |
|-------------------------|------|------|------|
| • FY 10 merit increases | 4% | 3% | 2% |
| • FY 11 merit increases | 3.5% | 2.5% | 1.5% |
| • FY12 merit increases | 3% | 2% | 1% |

27. This document includes include salary information such as Salary Ranges, List of Salaries by position, and FTE information. See Personal Services section.

External Transfers

28. Chamber of Commerce - The Budget includes \$50,000 for the Chamber. The Transfer to Chamber is negotiated annually and takes into consideration several factors including:

- Current funding level Contracted at \$50,000 for FY11
- We have an interest in heating, maintaining and operating the new Visitor's Center which is on City property and will belong to the City when the Chamber lease expires.
- Before this figure is increased, the impact on the FEC and services provided by the City for Chamber events (such as police overtime services) should be considered
- The City's primary objective is to use the Transient Room Tax to maintain a financially healthy Event Center

29. State Revenue Sharing - The budget estimates \$50,000 for Oregon Revenue Sharing. It will be expended as follows:

- Rhody Express \$28,500
- Siuslaw Outreach Services \$12,000
- LCOG 2-1-1 Program \$900
- Contingency/Other \$8,600

New Programs and Activities;

30. No new programs are being considered for next year.

31. Biosolids program will only proceed if grant funding is available and it is not considered a "new" program since a pilot project was included in the FY11 budget.

32. The Endowment for the Florence Event Center has been included in the Budget. This endowment is with Western Lane Community Foundation. It is not a new Fund, but it has not been reported by City of Florence in the past.

Overhead Allocations

33. Beginning in July 2011, Administrative Program Net Expenses and 25% of Planning Department Net Expenses will be allocated to the Enterprise Funds. The allocation basis is the net impact of departments on the City calculated by Revenue, Materials and Services, and Personal Services. An allocation is recorded as an Administrative Transfer. Administrative Programs include City Manager/City Recorder, City Council/City Mayor, City Hall, and Finance and Technology.

34. Public Works Administration is a new department set up to collect shared expenses for all departments in the Public Works Enterprise fund. The same methodology that is used for Administrative Transfers is used to allocate shared expenses to each Public Works department. An allocation is recorded as an PW Administrative Transfer.

35. The Airport is excluded from Overhead Allocations due to the diminished Fund Balance available.
36. Individual's Salaries and related expenses are recorded in only one department. For employees who provide service to other department a Salary Transfer will be budgeted. For FY12 there is only one such case - 50% of the personal service costs of the Building Technician in the Planning Department is charged to Building Program Department.

Fund Balance

37. General Fund must have an ending Available Fund balance adequate to fund City until December 1 when Property Taxes funds become available.
38. Establish a contingency with any surplus operating funds for unexpected occurrences. This year many items are budgeted that would have required use of contingency in the past. For FY12 after operating expenses, capital outlay and debt service have been fully paid, there is \$1,760,000 available for contingencies which included \$800,000 in the General Fund.

Budget Calendar

DATE	ACTION	RESPONSIBLE
March 10¹ 6:00 PM	Budget Committee Orientation Meeting Discussion of Strategic Direction & Financial Forecast; Proposed Organization Changes; Preliminary Budget Assumptions; Proposed Budget Document Contents; Intrafund Loans and Payback Information; Issues, Opportunities, State of Economy, and General Discussion	Interim Finance Director
March 15	Staff Review Budget Assumptions	Department Heads
March 17	Budget Assumptions finalized	Interim Finance Director
March 31²	Departments submit 1st Draft Preliminary Budget Basic line item budget - balanced Draft Department Budget Message; Justification for new Full Time Employee (FTE), if any; Justification for Capital Projects with funding source; Justification for new Projects or Grants; Update 5-year Capital Plan	Department Heads
April 4	City Manager receives Draft Preliminary Budget	Interim Finance Director
April 5	Staff Budget Review Meeting	City Manager/Staff
April 8	Departments submit 2nd Draft Preliminary Budget with Revised Message, Justifications, and Capital Plan Overall Budget Message	Department Head Interim Finance Director
April 13	City Manager approves Proposed Budget	City Manager
April 14	Proposed Budget Completed & Deliver to Committee	Interim Finance Director
April 21 6:00 PM	Budget Committee Meeting City Manager Budget Message Anticipated Changes to Operating results Rate increase requests, if any; Salary & Personal Services; New FTE requests, if any	Budget Committee City Manager/Staff
April 22	<i>Post Proposed Budget on the City Website³</i>	City Recorder

¹ Items in Blue indicate Meetings

² Items in Red are Budget Document version dates

³ Items in Italic are required by Oregon Revised Statute

April 28 6:00 PM	Budget Committee Meeting Department Presentations – Operating results Capital requests; Debt requests, if any Project and Grant requests; Reserve requests, if any	Budget Committee City Manager/Staff
May 5 6:00 PM	Budget Committee Meeting Department Presentations – Operating results	Budget Committee City Manager/Staff
May 12 6:00 PM	Budget Committee Meeting Urban Renewal Budget Public Hearing State Revenue Sharing	Budget Committee
May 19 6:00 PM	Budget Committee Meeting Discussion	Budget Committee City Manager/Staff
May 26 6:00 PM	Budget Committee Meeting Discussion	Budget Committee City Manager/Staff
June 2 6:00 PM	Budget Committee Meeting Request Approval of Proposed Budget	Budget Committee City Manager/Staff
May 27 or June 3	<i>Post Approved Budget on the City Website Approved Budget to newspaper</i>	City Recorder
June 20 7:00 PM	Public Hearing – Supplemental Budget FY11 Request Adoption of Approval Budget Make Appropriations	City Council
June 20 7:00 PM	Public Hearing Request Adoption of Approval Budget Approve State Revenue Sharing Make Appropriations Levy Property Taxes	City Council
June 23	<i>Post Adopted Budget on the City Website</i>	City Recorder
June 27	Continuation of Public Hearing – HOLD THE DATE	City Council
June 28	<i>Post Adopted Budget on the City Website</i>	City Recorder
July 15	<i>Submit Tax Certification documents to Lane County Tax Assessor</i>	Budget Officer
Sept 30	<i>Submit Budget documents to Lane County Clerk</i>	Budget Officer

Required Notices and Resolutions in Published Budget

The published budget document should include:

- Notices of the Budget Committee Meeting (two notices)
 - Dates published
 - Copy of Notices
 - Copy of Publication
- Notice of the Budget Hearing (one notice)
 - Date published
 - Copy of Notice
 - Copy of Publication
- Resolution to Adopt the Budget and Make Appropriations
- Resolution to Impose Taxes on Property Subject to Ad Valorem Property Taxation
- Resolution that Categorized the Taxes
- Notice of Property Tax Levy
- Sample Ballots of any new ad valorem tax authority approved by voters and being used for the first time (Not required this year)

Notifications

Notifications for Budget Committee Meetings and Public Hearings for State Revenue Sharing must be published twice, 5 to 30 days before the meeting, with at least 5 days between the notices. The Public Hearing notice only requires one newspaper publication not less than 5 or more than 30 days before the hearing.⁴

<i>Date</i>	<i>Meeting Type</i>	<i>1st Notice</i>	<i>2nd Notice</i>
April 21	Budget Committee Meeting	April 9	April 16
April 28	Budget Committee Meeting	April 9	April 16
May 12	Budget Committee Meeting	April 27	May 4
May 12	Public Hearing State Revenue Sharing	April 27	May 4
May 19	Budget Committee Meeting	Website Only	
May 26	Budget Committee Meeting	Website Only	
June 2	Budget Committee Meeting	Website Only	
June 20	Public Hearing and Financial Summary	June 8	
June 27	Public Hearing and Financial Summary	June 8	

⁴ Chapter 9 Local Budgeting Manual, Oregon Department of Revenue June 2010

Publish Documents

The following documents must be presented to the public as soon as available by posting to the City's web site:

- Proposed Budget
- Approved Budget
- Adopted Budget

Required Material for the Document

- Format
 - Actual amounts: Prior year results for fiscal year ended June 30, 2009 (FY09) and 2010 (FY10) are actual audited amounts based on the Comprehensive Annual Financial Report (CAFR).
 - Budget amounts: The budget for fiscal year ended June 30, 2011 (FY11) includes the adopted budget and the supplemental budget from January 18, 2011 and June 20, 2011
- Copies of published Meeting Notifications
- Budget Detail Sheets
- Council Resolution to Adopt the Budget and Make Appropriations
- Tax Certification (LB-50)
- Personal Services information including Salary Ranges, FTE and list of officer and employee salaries
- 5 Year Capital Plan

Documents for Submission

Send to the County Assessor by July 15:

- 2 copies of Tax Certification (LB-50)
- 2 copies of Council Resolution

Send to the County Clerk by September 30:

- Budget detail sheets
- Meeting notices in publication
- Council Resolution
- Tax Certification (LB-50)

Budget Committee

Budget Committee Composition

The Budget Committee is comprised of the governing body of the City and an equal number of electors appointed by the governing body. An elector is a qualified voter who has the right to vote for a ballot measure submitted by the City of Florence.

Committee Members – Governing Body

Phil Brubaker, Mayor
Paul Holman, Counselor
Brian Jagoe, Counselor
Sue Roberts, Counselor
Nola Xavier, Counselor

Committee Members – Electors

Lonnie Iholts	self-confirmed 3/22/2011
Deborah Manthe	self-confirmed 3/18/2011 – resigned May 19, 2011
John Murphey	self-confirmed 3/18/2011
Pat Zeh	self-confirmed 3/18/2011
Phillip Zoller	self-confirmed 3/20/2011

Budget Process

Budget Committee

The Committee is required to meet at least once. The purpose of the meetings is to review the proposed budget, recommend revisions (if necessary), take input and comments from the public, and approve the budget and the property tax levy.

- Elect a Presiding Officer.
- Meet publicly to review the Proposed Budget Document.
- Receive the Budget Message and Budget Documents.
- Hold at least one meeting with a quorum (majority) of members.
- “One of the committee’s most important duties is to hear and consider any testimony presented by the public about the budget.”⁵
- Reviews, and may request the Budget Officer and City Manager to revise the Proposed Budget.
- Most common items discussed are questions of taxation, allocation of revenues and resources, allocation of expenditures, rate setting.
- Verify the Budget is in balance; if not, balance each fund.
- Committee members may not discuss or deliberate on the budget outside of a public hearing⁶ but members are encouraged to request information from the Budget Officer. The response for information will provided to the all Committee members.
- Approve the Budget with an affirmative vote by a majority of the Committee.
- Approve the amount of Ad Valorem Taxes for each levy.

City Manager & Department Heads

The City Manager and Department Heads prepare department level budgets and budget messages. Management sets financial policies and practices including staffing levels, salary negotiations, contracts, and changes to policy. Some polices may require Council approval.

- Department Heads
 - Prepare line item department budgets including detail information and justification for:
 - New FTE
 - Rate increases, revise rate schedules
 - Capital projects with funding source
 - New debt and contract requests
 - Grants
 - Other significant items such as program changes
 - Prepared department Budget Message

⁵ Local Budgeting Manual, Department of Revenue, June 2010, page 45

⁶ Local Budgeting Manual, Department of Revenue, June 2010, page 45

- City Manager
 - Reviews, adjusts and approves the Department Budget requests.
 - City Manager approves New FTE requests and recommends salary range movement.
 - Prepares the Budget Message for the presentation at the first Committee meeting.
 - Explains the Proposed Budget
 - Discusses significant changes in fiscal policy or financial position

Budget Officer ~ Finance Director

The Budget Officer prepares the budget document, presents a balanced budget to the Budget Committee, publishes all required notices, and submitting the budget to the County. After adoption, the Budget Officer monitors the budget to actual results throughout the year.

- Verify formation of a legal Budget Committee
- Prepare the Proposed, Approved and Adopted Budget Document for the Budget Committee and City Council
- Prepares notifications for the City Recorder
- Prepares other documents and analysis, as requested, including:
 - Budget Calendar
 - Budget Assumptions and other material for Department Heads, City Manager, Budget Committee and City Council
 - Fund Definitions
 - Salary Range movement
 - Full Time Equivalent Employee historical and proposed
 - Five Year Capital Plan
 - Debt Schedules
 - Contract and Agreements
- Submits documents to the County

City Recorder

At the City of Florence, the City Recorder handles notifications and the City Website.

- Prepare and deliver notifications for meetings and hearings
- Post the Proposed, Approved and Adopted Budget Document on the City Website

Changes to the Budget after Adoption

The Budget Officer continuously monitors the budget – prior to adoption and during the budget year.

- Adopting a resolution after over-expenditure is made does not correct the violation of Local Budget Law.
- Throughout the year, anticipate necessary modifications before the over-expenditure occurs.
 - Supplemental Budget not required for:
 - Unbudgeted expenditures resulting from a Grants for a specific purpose
 - Unbudgeted expenditures from unanticipated Bond proceeds
 - Supplemental Budget allowed for:
 - Occurrence or condition not known during the budget process
 - Unforeseen event or emergency that requires prompt action
 - Unanticipated funds become available from federal or state
 - Request for services to be paid by another
 - Expenditure of carryover projects from prior years
 - Supplemental Budget not allowed for:
 - Expenditures from the Ending Fund Balance

Impact of Program Budget on Supplement Budget

During the FY12, line item and department level budgeted amounts may be reclassified within a Program Appropriation without a supplemental budget. The purpose is to encourage managers to make the best decision for the City within Program Budget constraints. For example, in the past, if an employee terminated, the budgeted funds were in Personal Services so the default position was to rehire the employee. With Program budgeting, the manager has more flexibility to compare re-hiring to other alternatives such as outsourcing (Material and Service.) Another example would be if equipment breaks, the choice becomes Repair (Material and Service) compared to Replacement (Capital Outlay). The expectation is that Program Budgeting allows for better decision making by management which benefits the City.

Policy Topics

Questions and Comments from Budget Committee

- “Bare Bones” budget – See Budget Message
- Provide more information and details about Transfers – See Transfers
- Review the Administration Cost Allocation for fairness – See Administrative Allocation
- Review Code Enforcement Allocation for fairness
- Review the Salary Allocation for Community Development – See Administrative Allocation which includes 25% Planning Net Expenditures
- Discuss the External Transfer to Chamber – See Budget Message
- State Revenue Sharing – See Budget Message
- Documents Lane County support for Event Center – See Debt
- Analyze state of technology – See Significant Issues – Technology Project
 - Cost to improve – See Facility Condition Survey
 - Cost to provide access to sites remote from City Hall
 - State of art applications and useful life.
- Grants should include information including expense and amount of match – See Grants Policy
- Building Program sustainability – See Budget Message and Significant Issues
- Airport: – See Budget Message and Significant Issues
 - Debt Service for Kingwood Industrial Development
 - Increase rental rates for leases
- Bonus compared to salary increases for senior managers (department heads and executives) -- See Budget Message
- Include Temporary and Contract employees in Personal Services – See Personal Services
- Evaluate General Fund FTEs – See Personal Services
- Document Utility rate increase from FY11 budget deliberations and from 2010B Bond issue (November 2010) – See Budget Assumptions – Utility Rates
- Budget impact on future years -- See Budget Documents
- Review Reserves – See Financial Policies and Budget Documents
- Impact of HSA Medical Program – See Detail Budget Assumptions for Personal Services
- Confusion and concern about Interfund Loans – See Transfers – Interfund Loans

Council Goals for 2011

City Recorder

- Setup an index filing system for new document scanning & archival program and setup scanning policy and training. ♦ ■ ● \$

City Manager

- City Website Improvements (e.g. updates for all departments) ♦ ● \$
- Begin Siuslaw Interpretive Center development process. \$
- Quarterly City Newsletter

Community Development Department

- Continue to accomplish goals set out by **Siuslaw Estuary Partnership** (EPA grant funded) including the preliminary report of the **current condition of groundwater and surface water.** ■ ● \$

- Florence City **Code Revisions** (in order of priority) ●
 - Affordable Housing and Residential Infill ■
 - Design Review ◆●
- Update the **Transportation System Plan, Community Transit Plan, and Capital Improvement Plan** for transportation improvements. (TGM grant funded) ●\$
- Expand **yard debris program** to include curbside pickup program ● \$

Finance Department

- Connect departments and city buildings through dedicated data connections and provide internet: ● \$
- Research the formation of long term **Information Technology plan** for City
- Implement and update **long range financial plan** ● ■ \$
- Improve Department and City Council **financial reporting** \$

Florence Events Center

- Strive for continued **financial stability** of the Events Center
- Increase reserves for **maintenance projects and capital improvements** \$

Police Department

- Replace roof & HVAC system at the Justice Center
- Establish city wide Disaster Contingency Continuity of Government plan

Public Works Department

- Construct Pedestrian/Bike Highway 101 crossing projects: ■ ● \$
- Highway 101 sewer expansion project (bottleneck) ● \$
- Continue Spruce Street LID improvement project ● \$
- Construct 12th Street Bike Path ● \$
- Continue to work towards Parks and Recreation viability including...
 - Adoption of the **Parks and Recreation Master Plan** ●
 - Creation and Adoption of a **Parks Capital Improvement Plan**
 - Establishment of **Parks System Development Charges** \$
 - Explore sources of revenue and programs for **funding park operations** \$
- Implement priority Parks and Recreation Projects including...
 - Identifying location for Dog Park \$
 - Exploring grant opportunities for recreational trails \$
- Pursuit of grant funding for Biosolids Program ● \$
- Update Sewer Master Plan and revise Sewer SDCs ● \$
- Update and revise Water, Transportation and Stormwater SDC's ● \$
- Explore sources for Airport revenue to support services \$
- Identify new groundwater source area with initial emphasis on the City's 40 acre property. ◆
- Install emergency generator for Water Plant ◆ ●

Key

- ◆ Funding Sources Required
- Goal continued from previous year
- High Priority Item
- \$. Consider Budget impact

Significant Topics

Subsidy Transfers and Support from the General Fund

Several programs require support from the General Fund in FY12.

- A one-time transfer to Water Fund in the amount of \$100,000. See discussion below.
- The Building Program will become a General Fund department until, and if, it can become self-funded again. See discussion below.

- Parks has always been supported by the General Fund and this will continue as Parks moves into the Public Works fund.
- The Airport Fund may need support in the future unless a new source of funds can be found or developed. See discussion below.

Water Program and Wastewater Program

Initially 8% rate increases were considered for both Water and Wastewater.

Water	8%	\$ 120,000
Wastewater	8%	<u>\$ 201,000</u>
		\$ 321,000

Upon analysis the proposed 8% water increase was inadequate to fund operations for Water and resulted in a negative available fund balance which is not allowed by Oregon Budget Law. To address both the need to generate revenue for Water and to limit the impact on rate payers, no Wastewater rate increase will be applied for FY12. The full anticipated revenue increase of \$321,000 will shift to Water.

However, the rate increase alone is not adequate to fully cover the costs of operations in the Water Fund in FY12, therefore the General Fund will make a one-time transfer to Water in the amount of \$100,000. Additionally, Wastewater will make a \$50,000 intrafund loan which will be repaid in FY13. The result will be an available fund balance of \$26,307 for Water at the end of FY12.

In FY13, it is anticipated Water will repay the loan from Wastewater and begin to show a positive net increase to its Fund balance with a projected rate increase of 4%. This will reverse a 5-year downward trend and begin generate an adequate fund balance for operations, infrastructure maintenance and contingency.

The Wastewater Fund will generate a Net Decrease to its Fund Balance of in FY12 of (\$776,639). The Fund's available fund balance will still be positive at \$149,658. In FY13 and FY14, it will be necessary to request rate increases of 8% in the Wastewater Fund each year to generate an adequate fund balance for operations, infrastructure maintenance and contingency.

Airport Program

The fund balance is budgeted to decrease (\$79,485) for FY12. Ending available fund balance will be \$8,427 plus \$20,000 contingency. As a result, Airport service level was reduced to achieve the balanced budget goal. Staff will be reduced and services curtailed. No new property sales are projected for next year.

- For FY12 airport manager going to half time status; FY14 no funds for contract airport manager (actually without the operations loan, I believe this will happen in FY13).
- No overhead will be charged to the Airport for Administration or Public Works Shared expense for FY12 because the fund highly likely to require General Fund subsidy transfer in FY13.
- Beginning in FY13 tractor and mower lease to be paid by Parks.

- The Airport considered a loan from Streets to pay for debt service on the Kingwood Bond. However, this would need to be paid in 1 year because it is an operating loan. Furthermore, this would cause Streets to have a Net Decrease for the year, so that idea was abandoned in the final staff budget proposal.
- The City briefly considered transferring the debt burden for the Kingwood bond to some other Fund. Because the bond proceeds were used to develop the industrial park on airport land funded by the FAA, this debt must remain an Airport expense. If the Airport Fund fails to generate adequate resources, then a subsidy may be required from the General Fund.
- Airport Rates will increase as leases are renewed. Based on a survey of other like sized airports (class 4) and services offered: Our survey indicates that our land lease rates should be raised to \$0.23 per square foot (commercial average = \$0.23056 and private averaged \$0.2292). If all of the leases increased at the same time (they increase once every three years) the revenue from leases would increase by \$5,013 (based on a total of 85,200 square feet of hangar lease space). This also assumes that we would not have differing rates for “commercial” or “private” hangars. The increase for a 1,760 square foot space would be about \$90 per year.

Administration Allocation

Beginning in July 2011, Administrative Program Net Expenses and 25% of Planning Department Net Expenses will be allocated to the Enterprise Funds. This will eliminate the need to allocate Planning staff to enterprise programs.

Administrative Program includes:

- City Manager/City Recorder
- City Hall
- Finance/Technology
- City Council/City Mayor

The allocation basis is the net impact of departments on the City calculated by:

- Revenue
- Materials and Services
- Personal Services.

The allocation is recorded as an Administrative Transfer. (See detail in Transfer section)

No overhead will be charged to the Airport for Administration or Public Works Shared expense for FY12 because the fund highly likely to require General Fund subsidy transfer in FY13.

Public Works Shared Expenses

Public Works Shared Expenses is a new department set up to collect common shared expenses for all departments in the Public Works Enterprise fund. The same methodology used for Administrative Transfers is used to allocate Shared Public Works Expenses to each Public Works department.

The allocation is recorded as a Transfer. (See detail in Transfer section)

No overhead will be charged to the Airport for Administration or Public Works Shared expense for FY12 because the fund highly likely to require General Fund subsidy transfer in FY13.

Capital Projects and New Debt

Renewal and Replacement

66% Capital Projects are focused on replacing or maintaining the value of existing assets. Grants and Clean Water debt fully fund 48%. Vehicles will be acquired with capital leases or loans for 3 to 5 years repayment depending on options and terms available. To fund deferred maintenance projects (technology, streets), required improvements (reservoir roof) and projects necessary to maintain City property, debt financing in the amount of \$1,225,000 is budgeted.

New Programs or Projects

About a third of the Capital projects are for new programs or activities. Substantially all of these are fully funded with Grants, except the Water Emergency Generator and Parks SDC Study. See Capital section for details.

Transient Room Tax

During the budget review process, there was considerable discussion about the best use for the TRT funds. In the past, the funds have been transferred to the Florence Event Center and without such support the facility would need another substantial revenue resource to continue operations. The FEC currently receives about \$200,000 to \$300,000 per year from TRT.

When the Council adopted the budget, the resolution was amended to include a transfer from the TRT fund to the City Council/City Mayor department in the amount of \$50,000 for Economic Development to bring new residents and visitors to Florence. This is a topic that merits further deliberation by the Council, staff and the community.

Building Program

The Building Program Fund is moving to Community Development Program in the General Fund. The program is mandated by the state. When development is robust the program is profitable, but during other times, the program may need to be subsidized by the General Fund. The City may consider contracting out the service. If so, that contract will be managed by Community Development. It is expected that the fund balance for Building Program will be exhausted by June 30, 2011. Any future net increase to General Fund Balance from the Building Program will be recorded as Restricted Fund Balance.

In December 2010, 1 position was eliminated in Planning and .5 FTE transferred from Building Program to Planning, resulting in a net reduction of 1 FTE for the balance of the year. In FY12 the salary for the Building Official will reduced 20%.

Request for New FTE – Justification for City Engineer

In summary, the goal is to:

- Create new Position for City Engineer –Transfer current employee at same rate of pay from Water Supervisor/Engineer.
- Hire additional Water Treatment Plan Operator for at \$37,980 (\$56,970 with benefits).
- City Engineer performs engineering that will not be contracted for savings of at least \$50,000.
 - Net Cost \$6,970

A licensed professional civil engineer is currently on staff at the Water Department as the water supervisor/engineer. The water supervisor/engineer was hired in 2009 after the retirement of the long time water treatment plant supervisor. A water supervisor/engineer on staff has proven to be highly beneficial to the water division. Since this staff person is relatively new to operating a water treatment plant, we have through necessity discovered many additional deferred maintenance projects at the drinking water plant. We have also discovered that the water treatment plant is very much a “hands on” operation which did not lend well to splitting the work load in order for the water supervisor/engineer to actual complete engineering tasks. However with this said, during FY 2010-11 we have been able to complete:

- Two water design projects (see footnote⁷)
 - 12-inch water line on Hwy 101 from Munsel Lake Road to City Limits
 - well #13 phase 1 – drilling
- Bus shelter designs
- Lead two well rehabilitation projects (wells #1 and 4)
- Biological filter rehabilitation
- Library stormwater swale project
- Stripping plans for Kingwood Street
- Preliminary engineering design for the transportation enhancement project (multi-use path on Rhody from 9th to 35th).

A lateral move to City Engineer from water supervisor/engineer would not require a salary increase. The City Engineer would continue to provide supervision and oversight of the water treatment plant. The new position of City Engineer will perform tasks such as engineer of record for the water and wastewater systems which eliminates the need to have an outside engineer perform plan reviews for private development systems; provide planning, design and construction services for small public works capital projects such as the water line extension on Hwy 101, sidewalks, stormwater quality facilities, sewer extensions, street reconstruction and prepare bid documents; provide engineering support for the water, stormwater, wastewater utilities and streets; and review and approve infrastructure projects associated with development. Currently the City contracts engineering firms to complete most of these

⁷ Hard cost savings were \$105,000, realized from not hiring outside engineering firms for the water line extension on Hwy 101 and well #13, including transmission line from the well including controls and electrical.

tasks at the rate of \$120 per hour. If the City Engineer devotes a minimum of hours, about 25%, to these efforts the savings for contract engineering would be \$50,000 per year, or about 50% of the City Engineer's salary. Equally important, many engineering tasks that are highly beneficial to the City have not been performed due to lack of staff resources and funds.

Technology Project

As a cost cutting measure the City has deferred technology upgrades for several years and is now several versions behind the market for software, operating systems, access and security which is a risk to the City. Vendors customarily cease supporting software and applications that exceed a reasonable age. These areas are currently problematic – accounting system, Microsoft Office, age of workstations and operating system, and access to networks.

- Enterprise Accounting System:
 - \$100,000 Upgrade accounting system including software upgrade, server upgrade, implementation, and training. It is recommended that City migration to new version in the first half of the fiscal year FY12 in order to effectively use the new fund structure, which would be very difficult to do in the existing application.
 - The functionality of the existing accounting system does not meet the need of the organization.
 - The cost of implementing the new fund structure in the old system would as expensive as implementation a new system but without the added functionality, access and usability.
 - The Financial Forecast model will likely not be maintained by anyone except the consultants. Excel is highly dependent on the sophistication of the developer/user and frequently is not readily transferable when the model is complex.
 - Implementing the new Fund, Program and Departments structure and new chart of account can best accomplished in Clarity, a new version of Caselle written in MS SQL Server.
 - Next year the budget should be developed by managers directly in the application so they can see actual data to inform their efforts. It also eliminates the inherent risks from Excel being used as a budgeting database, which it is not designed to do. It also puts the Budget Officer in the role of oversight rather than data entry.
 - To allow improved on-line access and auto pay for utilities
- Connectivity and Access to City-wide Network:
 - To provide access to all managers and staff, in all locations.
 - Side systems – Currently, managers, staff and department heads keep track of financial information on side systems such as excel spreadsheets and paper list.
 - Monthly, paper information is inadequate for decision making. Real-time, on-line access provides information for better decision making.

- The City has little connectivity between facilities. The FEC, Public Works, Justice and the City Hall, at a minimum, need to be connected for many reasons, including efficiency and effective business systems and oversight.
- In Spring, 2012 LCOG is implementation of a city wide Fiber project. A capital project is budgeted for \$100,000 to implement the connectivity and possible upgrade the phone system.
- Upgrade to latest version of Microsoft Office from 2003 version.
 - Once a product is more than one generation behind problems begin to occur, especially when receiving files from other organizations. During the budget preparation process, documents prepared by the Budget Officer in Office 2010 could not be viewed by City staff.
 - Research – Microsoft offers a program that allows cities to keep current with their applications by paying an annual fee rather than purchasing separate licenses.
- Equipment Replacement
 - Develop a replacement strategy so that the employees who are highly dependent on technology to perform their duties are using the newest workstations with the most efficient effective capabilities.
 - Evaluate – Dell has a program for leasing workstation. This program allows the customer to pay for the equipment over a stated useful life. If anything happens, the machine is replaced. At the end of the leases, a new machine is delivered under a new plan. This keeps workstations current with state of the industry operating systems and provides technology support. This is especially important because the City does not have an on-site IT professional.
 - Newer technology is built with better internal controls which can reduce risk.

Funds

Proposed Programs and Funds

To improve financial information for the public, City employees, elected officials and volunteers, the City requested that CityX conduct an analysis of the current financial structure and systems. Their recommendation to streamline funds, programs and departments allows managers and the public comprehensive information on a timely basis. The City currently has 25 active funds (including 4 Debt Service and 2 Trust and Agency funds). Six funds, including Grants, will be eliminated and the transactions will be in other existing fund. The funds for Streets, Water, Wastewater, Stormwater, and SDCs will demoted to Programs and Departments in the Public Works Fund. All debt funds will be programs in either General Obligation Bond Fund or Revenue Bond Fund.

The recommendation is:

- Reduce the number of funds to 9
 - General Fund
 - Enterprise Funds – Public Works

- Enterprise Fund – Airport
- Enterprise Fund – Event Center
- Transient Room Tax
- FEC Endowment (New)
- General Obligation Debt
- Revenue Bonds Debt (New)
- Trust and Agency Fund
- Six Funds will be eliminated due to obsolescence, minimal transactions and balance, or for improved accuracy. (see below)
- Appropriations will be at the Program level – 21 programs
 - All departments will roll up to a Program
 - New departments are included for Code Enforcement, Jail and Public Works Administration.

As in the past, all transactions will be recorded at the Department Level. Departments roll up to Programs, then Programs roll up to Funds.

Presentations to the Management, Council and the Budget Committee resulted in a consensus that the proposed approach should be used to prepare the FY12 Budget; therefore all materials presented to the Budget Committee will be based on the new structure.

During FY12, department level budgeted amounts can be reclassified within a Program Appropriation without a supplemental budget. The goal is to encourage managers to make the best decision for the City within Program budget constraints. In the past, if an employee terminated, the budgeted funds were in Personal Services which meant that rehiring was the default strategy. With Program budgeting, the manager can evaluate re-hiring compared to outsourcing (Material and Service.) If equipment breaks, the choice becomes Repair (Material and Service) compared to replacement (Capital Outlay). The choice should always be the for the long run benefit to the City.

Eliminated Funds

Some Funds currently will be eliminated. In all cases financial information will be easier to understand for management and other users of financial reports. Most of these funds obsolete, no longer active or record only a few entries and sometime only a single transaction per year.

<u>Existing Fund</u>	<u>New Fund</u>
Airport Capital	To Restricted Fund Balance, in Airport Fund
Building Program	To Restricted Fund Balance, in General (if unspent resources), Community Development Department
RTMP	To Event Center Fund
Grants	To Restricted Fund Balance, in General
Grants	To Restricted Fund Balance, in Public Works
Housing Rehabilitation	To Restricted Fund Balance, in General
9-1-1 Center	To Restricted Fund Balance, in Genera (if unspent resources), Justice Program

The new Fund Structure:

<u>Fund</u> 9	<u>Program</u> 21	<u>Department</u> 33
General Fund	General Program	General
	Administration Program	Council - Mayor City Manager - City Recorder City Hall Finance & Technology
	Justice Program	Police Code Enforcement Jail 911 Center Court
	Community Development Program	Planning & Development Building
Public Works Fund	Streets Program	Streets Streets SDC
	Stormwater Program	Stormwater Stormwater SDC
	Water Program	Water Water SDC
	Wastewater Program	Wastewater Wastewater SDC
	Parks Program	Parks
	Public Works Administration	Public Works Administration
Airport Fund	Airport Program	Airport
Event Center Fund	Event Center Program	Event Center
Transient Room Tax Fund	Transient Room Tax	Transient Room Tax
Endowment for FEC Fund	Endowment for FEC	Endowment for FEC
General Obligation Debt Fund	General Obligation Debt	General Obligation Debt
Revenue Debt Fund	Bancroft Bonds	Bancroft Bonds
	Event Center Bonds	Event Center Bonds
	Spruce Street LID 2010A	Spruce Street LID 2010A
	Series 2010B Bonds	Series 2010B Bonds
	Series 2011 Bonds	Series 2011 Bonds
Trust and Agency Fund	Senior Center Program	Senior Center

Major Programs and Departments

Balanced Funds – Except for the General Fund, each Department and Program will be treated as a self-balancing sub-fund. Any transfers to other departments within the same fund will be as intra-fund transfers.

Parks – Parks department is included in the Public Works Enterprise Fund. The parks department and the utilities have common management, use common workers, equipment, vehicles and supplies. At this time Parks has no source of funds. Historically funding for parks is from general funds. Until a source of funds can be created, a transfer will be made annually from the General Fund to Parks Department in the Public Works Enterprise Fund for the budgeted net expenses for parks. During the year-end closing, the transfer will be adjusted to actual, if less than budget.

Note: If the City acquires other recreation property (golf course, swimming pools, etc.) then consideration should be given creating a new fund, such as 'Park and Recreation Fund'.

Building Program – The building program is moving to Community Development Program in the General Funds. The program is mandated by the state. When development is robust the program is profitable, but during other times, the program is subsidized by the General Fund. Any unspent resources in the department for the Building Program will be included in the General Fund Balance as Restricted or Committed.

Justice Program – To better understand the costs of the program three new departments are recommended. In the past the Police department contained Code Enforcement, 9-1-1 Center and Jail. By separating the costs into discreet functional areas the City will have information to compare with other similar agencies and trend over time. Charges will be for direct purchases solely for the department and for employees who solely work in one department such as Code Enforcement and 9-1-1 Center. No employees are hired exclusively to work in the Jail, therefore expense for police officers will remain in the police department. Currently there are 8 slots in the jail.

The Court department will include both Municipal Court and Lane County Court expenses.

Grants – All grants received by the City will be recorded in the appropriate program – Public Works Program (Street, Park, etc.), General Program (usually Community Development or Justice). Any grant not easily assigned will be reported in the Community Development Department.

Debt Service and Trust and Agency Funds

Debt Service Fund – Each new bond or debt issue will be in a separate Program/Department. These funds are restricted to debt service payments and fees until the debt is retired. There are two Debt funds – one for General Obligation Debt and one for debt supported by City revenue.

Trust and Agency Fund – Urban Renewal Agency and Senior Center Agency will each be a program in the Trust and Agency Fund.

Budget Appropriation

Budget appropriations will be at the Fund level by Program. See Appropriation

Each fund will also appropriate Debt Service, Transfers and Contingency. Enterprise Fund debt may be at the Program level because it relies on the revenues of the Program only, not the Fund.

Discrete Fund, Program and Department Fund Balance

In an ideal world, each Department is expected to present a balanced budget. Therefore, each Program and Fund will have a balanced budget.

In the past, expenses often were allocated or charged based on “ability to pay”. The current objective is to charge expenses to the most appropriate department. The City can see the true cost of operation of each department and program.

Revised Chart of Accounts

A new chart of accounts has been created to support the Financial Forecast and to group accounts to allow for a business type view of financial results. The new chart was designed to:

- Provide consistency across all funds and programs
- Remove projects from list of accounts
 - Use project numbers for individual projects in new accounting system
- Classify accounts as:
 - Assets
 - Liability
 - Fund Balance
 - Operating Revenue
 - Operating Expense
 - Non-Operating Revenue
 - Non-Operating Expense
 - Transfers
- All new accounts can be directly link to the existing chart of accounts.
- See Appendix Revised Chart of Accounts with Map to Existing

The new accounts are 8 digits long: Fund (2), Program (1), Department (1), and Natural Account (4)

Fund Balance

Beginning Fund Balance

In the past, the beginning fund balance has been called Carryover and consistently used to fund current year budget programs. However, the term Carryover in this budget specifically describes both funding and expenditures for projects that are in the prior year adopted budget, but not completed at year end. Both the funding and the uncompleted project will carry over from the prior year into the next year's budget. This adjustment occurs in June after the Approved Budget is available to be included in the Adopted Budget.

Generally, balancing the budget using the beginning fund balance, except for the carryover funded projects from the prior year, should be a last resort to balancing the budget.

Ending Fund Balance under GASB 54

The City will account for ending funding balance consistent with Governmental Accounting Standard Board (GASB) 54⁸. For the City this rule requires segregating the ending fund balance into:

- **Restricted Fund Balance** for amounts constrained for a specific purpose by external parties, usually SDC, debt, donation, RTMP or grants.
- **Committed Fund Balance** for amounts constrained for a specific purpose by City Council and can only be changed by a vote by the same body. Unspent State Revenue Sharing, Highway Funds, Reserves.
- **Assigned Fund Balance** for amounts constrained for the intent to be used for a specific purpose by City Manager or City Council. Reserves
- **Available Fund Balance (or Unassigned or Unappropriated)**

Financial Policies

Included below are selected City Policies that impact the budget or financial practices of the City.

Financial Policy Changes and Updates

- Grant Policy was adopted by Council during FY11.
- Recommend increasing Capital asset minimum cost to \$5,000 from \$2,500.
- Salary Range Improvements
 - Move ranges to adjust for cost of living increases annually as part of budget process
 - Use Salary Ranges based on Grades
 - Increase all individuals under the minimum. PENDING
 - Redline over maximum until range moves. PENDING
 - Standardize Job Titles; establish Job Progressions.
 - Set affordable maximum for highest Exempt ranges.

⁸ <http://www.journalofaccountancy.com/Issues/2009/Nov/20091713.htm>

- GASB 54 requires changes to Fund Balance categories
 - Restricted
 - Committed
 - Assigned
 - Available (Unappropriated)
- Changed the Overhead Allocation to be more transparent and less arbitrary. The new methodology eliminates Salary Allocations except when based on job duties.
- Changed methodology for budgeting to enforce a balanced budget
 - Goal - Net Increase to Fund Balance every year, if possible
 - Positive Available Fund Balance (Total Ending Fund Balance less Restricted, Committed and Assigned Fund Balance)
- Recommended Chart of Account
- New Department, Programs and Fund Structure
- Migration and upgrade to Clarity Version of Caselle Accounting platform to accomplish the transition to a new structure.

Basis of Accounting

Budget Basis

All funds are budgeted using modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available.

- Measurable means that the dollar value of the revenue is known.
- Available is when revenue is collectible within the current period, or soon enough after the end of the current period to pay off liabilities of the current period.

Accounts Receivable: Revenue earned in a year often comes in during July and August. Revenue received after June 30th is recorded as a receivable at year end. At year end we “accrue” that receivable; in the next year the accrued amount is “reversed”.

Significant **revenues** that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, transient room tax, franchise fees, licenses, and state allocated taxes received approximately 60 days after the end of the fiscal year. Revenues for grants are recorded on the accrual basis when earned.

Expenditures are recognized when the liability is incurred as under accrual accounting, except for interest on general long-term obligations which is recorded when due.

Accounts Payable: Expenses incurred in one year but aren’t paid until the next are recorded as a payable at year end. This isn’t that unusual because we do this all year. So, no special adjustment or reversal is necessary at year end.

Accrued Payroll: As of the last day of the prior year several days of pay that are due to employees. This pay is issued on July paychecks. For FY10 there were 18 days of June pay that was paid in July.⁹ At year end we “accrue” that pay; in the next year the accrued amount is “reversed”.

Interfund transactions which are recorded on the accrual basis.

Audit Basis

The audit, as reported in the Comprehensive Annual Financial Report (CAFR), accounts for the City's finances on the basis of generally accepted accounting principles or GAAP. The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except the Enterprise Funds (i.e. Stormwater, Water, Wastewater, and Florence Event Center). The audit uses the full-accrual method of accounting for the Enterprise Funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The CAFR shows all of the City's funds on both a budgetary and GAPP basis for comparison purposes.

Major Differences between Budget Basis and Audit Basis

Reconcile from Budget Basis to Audit Basis

Add back expenditures that are not expenses on Audit Basis

- Capital Outlay
- Debt Principal
- Transfers out

Subtract resources that are not revenues on Audit Basis

- Debt Proceeds
- Transfers in

Subtract audit expenses that are not expenditures for Budget

- Depreciation
- Accrued Interest on Debt

Goal is a Balanced Budget

The expectation of the budget process is to produce a balance budget where:

- o Current year expenditures can be covered with current year resources (including carryover proceeds and funding)

Operating Net Increase :	Operating Resources	Exceed	Personal Service Material and Services External Transfers <i>Debt Service - existing</i>
Net Increase (Decrease):	Operating Net above Grant Revenue Debt Proceeds	Equal or Exceed	Grant Expense <i>Debt Service - new</i> Capital Outlay

⁹ 14 days for the checks issued July 6th for pay period ended June 26th plus 4 days 27th through 30th.

Balancing the Budget

The process of balancing the budget is a blending of management’s proposed budget and Budget Committee advice and recommendations. Any action recommended or taken should address the impact.

Action	Impact
Increase Revenue	Maintain Level of Service Negative reaction from community
Decrease Personal Services	Decrease Level of Service Reduce Quality of Life Increase overtime Overload work force (long term - retention, labor issue) Internal control risk
Decrease Materials and Services	Decrease Level of Service Reduce Quality of Life Defer Maintenance (more costly in long run)
Decrease External Transfers	Reduce funding for local services and agencies (Rhody Express, Chamber, etc.)
Decrease Grant Revenue	Reduce Grant Match expense Eliminate leverage from Grant Resource Defer Capital Replacement (more costly in long run)
Reduce Capital Outlay	Impacts Level of Service Eliminate productivity gains from new capital Probably increase cost of Operating Expenses Defer Capital Replacement (more costly in long run)
Eliminate Program	Decrease Level of Service Reduce Quality of Life May provide City resources for other purposes (Capital, Labor, etc.)
Use Reserves from prior years	Reduces Fund Balance as planned
Reduce Fund Balance	Reduces Fund Balance Potential Cash Flow issues No cushion for emergency or opportunity Funds not available for future or planned purposes

Purchasing Policy¹⁰

Purchases:

- Up to \$5,000 do not require a purchase order but must be approved by department heads.
- Over \$5,000 and less than \$30,000 require formal quotes (recommend 3) and a signed purchase order prior to purchase.
- Over \$30,000 require formal request for proposal, approval of Council and a signed purchase order prior to purchase.

¹⁰ The City Contract Code (Title 1 Chapter 8) Purchasing Policies and Disposition of Surplus Property.

Personal Services contracts:

- Up to \$10,000 per year requires a contract or agreement signed by the City Manager. A purchase order is required if over \$5,000.
- Less than \$30,000 per year require 3 formal quotes, a contract agreement and a signed purchase order prior to service.
- Over \$30,000 per year require 3 formal quotes, approval of Council, a contract agreement and a signed purchase order prior to service.

Capital Asset Policy

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, streetlights, etc.), are charged to Capital Outlay expenditures for budget purposes and, for enterprise funds, are reclassified as assets for the CAFR. Capital assets are recorded at historical cost. Donated capital assets are recorded at their estimated fair market value at the time received.

Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Cost of repairs and maintenance is expensed as incurred.

Vacancy Policy

When employees retire or terminate, the Department Head will conduct an evaluation to determine alternatives to replacement. Consideration will be given to:

- Eliminate the position
- Reduce the position to part-time or seasonal
- Hire a temporary employee
- Delay the hiring for a term of time
- Contract with an outside service provider

A written recommendation will be provided to the City Manager who will be responsible for making a decision. The recommendation should address:

- Impact on service levels
- Potential risk to the City
- Impact on other employees - work reassigned
- Issues with business requirements, internal controls, expertise
- Estimated cost for alternatives

Grant Policy and Form

City desires to accept grants that enhance and improve the City for its citizens. Staff will evaluate proposals based on their full impact on the City, especially long-term commitments and requirements.

Complete analysis will be performed prior to acceptance, including:

- Scope of the grant including description of the grant project and benefits.
- Identify local match, potential risks and other commitments.
- Sources and uses of funds for the grant project.
- Sources and uses of funds for the on-going commitment after completion of the grant.
- Impact of grant project on staffing (regular staff, limited duration employees, contract employees) both during the grant phase and after completion.
- Impact of the grant project on other City efforts that could be deferred, rejected or canceled if the grant is accepted.

Grant Process:

City desires to accept grants that are thoroughly considered and evaluated for their benefits and impact on the finances and operations of the City.

- Department prepares preliminary grant analysis of the scope, source and use, risks and impact.
- Finance reviews preliminary grant analysis – sources and uses, risk management issues, long-term financial impact, reporting requirements and impact on staff levels.
- City Manager reviews preliminary grant analysis – benefits to the community, consistency with long range plans and commitments, compatibility with Council goals and philosophy, and general impact on the City.
- Department Director and City Manager proposed grants to City Council for consideration and acceptance.

Grant Procedure:

City desires to efficiently and effectively manage the grant process to secure and retain appropriate information and documentation for all transactions.

- Prepare Grant Summary Fill-in Form for inclusion in the Council packet.
- Signed original Grant agreements are filed in City Records Office.
- During the grant period all working documents are retained by the Department.
- Grant reimbursements are prepared by the Department; original documents submitted to accounting for review. Documentation will be retained in accounting as source documents as the City's permanent record.
 - Department should retain copies for their files.
 - Accounting sends reimbursement request to funding agency with a City Invoice.
- Accounting records Grant receivable and Grant revenue when the invoice is generated.
- Accounting will notify department if payment is not received as specified in the agreement.

City of Florence
Grant Summary Form

Print Form

Working Title of Grant _____

Formal Title of Grant _____

Federal Department _____ Federal CFDA _____

Federal Agency _____ DUNS # _____

Agency _____ ID _____

Agency _____ ID _____

Terms: Start Date _____ End Date _____

Total Award _____ Local Match Amount _____ Percent _____

Commitments _____

Ownership of Assets _____

Description of Project:

Approvals

Department Director _____ Date _____

Financial Director _____ Date _____

City Manager _____ Date _____

City Council Approval

Resolution Number _____ Date Approved _____

- Route original signed agreement to City Recorder
- E-mail this form to Accounting with copy of signed agreement, award notice and contact information
- E-mail schedule of reporting requirements to Accounting
- Notify Risk Management, if necessary

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Grant Summary Fill-In Form V1.3.11-1-2010

Detail Budget Assumptions

Operating Revenue

Property Taxes

Estimate used in **Proposed Budget**:

- The FY11 Property Tax is projected to increase 2.4% of FY10 actual receipts based on receipts in both years as of April 15. Property Tax (after Fire District reduction) is budgeted to increase 2.5% over FY11 Projected amount.

Property Tax Current

FY11 Projection

Year	Type	YTD to Apr 15		Projected Annual	
		Property Tax	Percent Change	Property Tax	Difference
FY10	Actual	1,920,758		1,994,087	73,329
FY11	Actual	1,967,085	2.4%		
FY11	Projected		2.4%	2,042,183	75,098

FY12 Projection

Year	Type	Property Tax	Fire	Balance without Fire	Percent Change
FY10	Actual	1,994,087	(236,725)	1,757,362	
FY11	Projected	2,042,183	(248,550)	1,793,633	2.1%
FY12	Proposed	1,838,473		1,838,473	2.5%

Property Tax Prior

FY11 and FY 12 Projection

Year	Type	YTD to Apr 15		Projected Annual	
		Property Tax	-	Property Tax	Difference
FY10	Actual	47,645		57,970	10,325
FY11	Actual	34,433			
FY11	Projected			50,000	
FY12	Proposed			50,000	

Summary for Budget

Current Property Tax	1,838,473
Prior year Property Tax	<u>50,000</u>
	<u>1,888,473</u>

Amounts calculated for **Adopted Budget** to be submitted to the County:

Permanent Rate	2.861	per \$1000
Temporary Rate	2.471	per \$1000
		<u>General Obligation</u> <u>Bond Debt</u>
	<u>Property Tax</u>	
Estimated Assessed Value	783,690,973	
Tax Rate	<u>0.002471</u>	
Estimated amount rate would raise	1,936,500	361,856
County Percent Collected	<u>94.3%</u>	_____
Estimated Uncollected	<u>110,381</u>	<u>47,404</u>
Taxes estimated to be received	<u>1,826,120</u>	<u>314,452</u>
Tax Levy	1,936,500	361,856
Property Taxes - Current	1,826,120	
Property Taxes - Prior Year	<u>64,853</u>	
Total Property Tax	<u>1,890,973</u>	

Other Taxes

2010 census population for the City of Florence declined 15%. This directly impacts funds apportioned to the City for Oregon Cigarette Tax, Oregon Liquor Tax, Oregon Revenue Sharing and Oregon Highway Apportionment. The reduction is effective January 1, 2011. The reduction is modified by an overall increase in taxes compared to prior years.

<u>Dept.</u>	<u>Account Description</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2010-11</u> <u>Projection</u>	<u>2011-12</u> <u>Adopted</u>
General	Oregon Cigarette Tax	13,880	12,000	13,000	12,000
General	Oregon Liquor Tax	107,329	130,000	107,000	100,500
General	Oregon Revenue Sharing	69,882	56,000	56,000	53,000
911 Center	911 Oregon Military - PSAP Dune City	6,985	6,000	6,832	6,500
911 Center	911 Oregon Military - PSAP Florence	58,232	47,000	60,000	55,000
911 Center	911 Oregon Military - PSAP Lane Uninc	10,000	10,000	10,000	10,000
Street	Oregon Highway Apportionment	395,441	429,731	420,000	394,800
Street	Federal - State Fund Exchange	12,880	45,000	45,000	40,000
Florence Event Center	Lane County Allocation to FEC	<u>23,568</u>	<u>35,528</u>	<u>35,528</u>	<u>36,171</u>
		698,197	771,259	753,360	707,971

Event Center Rate Increase

Facility Rental Rates will increase 5% for most usage as July 1, 2011.

Flat Floor Rooms

One Room	\$175.00
Two Rooms	\$275.00
Three Rooms	\$425.00
Four Rooms	\$525.00
Five Rooms	\$650.00
Five Rooms w/ exclusive use of Lobby	\$875.00
Green Room	\$100.00
Board Room	\$75.00

Theater

Performances & Friday or Saturday rehearsals	\$650
Monday thru Thurs rehearsal <u>with</u> stage lights	\$300
Monday thru Thurs rehearsal <u>w/o</u> stage lights	\$125

Fees are for an 8 hour block
 Fees includes set up and custodial
 Any time beyond 8 hours are pro-rated

Utility Rate Increases

After careful deliberations, the proposed budget includes an overall rate increase on typical residential utility customer of 8.9% which is an additional \$6.94 per month on average. This includes water and stormwater increases. A condition of the Series 2010B debt issue required an increase in Stormwater rates to cover debt service in the amount of \$76,000 per year.

Example for a Typical Residential Customer Utility Bill Based on 1,000 cubic feet of water per month with a 7,000 square foot Lot:

<i>Typical Utility Fee</i>	<i>Current Fee</i>	<i>Proposed Base</i>	<i>Proposed Volume (1,000 units times rate)</i>	<i>Proposed Fee</i>
Water	\$27.74	\$15.47	\$18.21	\$33.68
Well Rehab Fee	\$1.00	\$1.00	N/A	\$1.00
Sewer	\$41.97	\$41.97	N/A	\$41.97
Stormwater	\$5.20	\$6.20	N/A	\$6.20
Street Light Fee	\$2.00	\$2.00	N/A	\$2.00
GRAND TOTAL	\$77.91			\$84.85

Utility Rate Increases by Type

<i>Street Light Utility Fee</i>	<i>Current Rate</i>	<i>Proposed Increase</i>	<i>Proposed Rates</i>
Per Customer Account	\$2.00	\$0.00	\$2.00

<i>Water Classifications / Meter Size</i>	<i>Current Rate</i>	<i>Proposed Increase</i>	<i>Proposed Rates</i>
Residential	\$12.74	\$2.73	\$15.47
Small Commercial – Low Volume	\$12.74	\$2.73	\$15.47
Small Commercial – High Volume	\$63.76	\$13.64	\$77.40
1 ½-inch Commercial	\$63.76	\$13.64	\$77.40
2-inch Commercial	\$98.92	\$21.17	\$120.09
3-inch Commercial	\$308.00	\$65.91	\$373.91
4-inch Commercial	\$388.22	\$83.08	\$471.30
6-inch Commercial	\$1,591.65	\$340.61	\$1,932.26
Greentrees East	\$1,690.57	\$361.78	\$2,052.35
8-inch Commercial	\$4,996.43	\$1,069.24	\$6,065.67
Fire Standby	\$5.71	\$1.22	\$6.93
Irrigation Only Meter 1-inch	\$12.74	\$2.73	\$15.47
Irrigation Only Meter 1 ½-inch	\$63.76	\$13.64	\$77.40
Well Rehabilitation	\$1.00	N/A	\$1.00
Commodity (volume) Rates			
0-1,000 cubic feet	\$0.0150	\$0.0032	\$0.0182
1,001 – 1,500 cubic feet	\$0.0164	\$0.0035	\$0.0199
1,501 and greater cubic feet	\$0.0196	\$0.0042	\$0.0238

<i>Wastewater Classifications</i>	<i>Current Rate</i>	<i>Proposed Increase</i>	<i>Proposed Rates</i>
Residential	\$41.97	\$0.00	\$41.97
STEP System	\$54.93	\$0.00	\$54.93
Viking Concrete	\$150.93	\$0.00	\$150.93
Coast Village	\$36.40	\$0.00	\$36.40
Greentrees	\$36.40	\$0.00	\$36.40
Greentrees Surcharge	\$627.60	\$0.00	\$627.60
Quantity Change		\$0.00	\$5.78
I and I Cost per Unit	\$5.78	\$0.00	\$0.06
Multifamily (\$/cubic feet)	\$0.0571	\$0.00	\$0.0571
Commercial (\$/cubic feet)	\$0.0571	\$0.00	\$0.0571
Other Individual Rates (plus 0%)			

<i>Stormwater Classifications</i>	<i>Current Rate</i>	<i>Proposed Increase</i>	<i>Proposed Rates</i>
Residential < 6,500 Sq Feet	\$4.16	\$1.00	\$5.16
Residential 6,500-9,000 Sq Feet	\$5.20	\$1.00	\$6.20
Residential > 9,000 Sq Feet	\$6.24	\$1.00	\$7.24
Commercial Minimum	\$6.48	\$2.00	\$8.48
Commercial (per sqft impervious area)	\$0.000997	\$0.000199	\$0.001196

Operating Expense

Material and Services

- Apply 1% increase unless specific information is available about rate or increases.
- Legal Fees budgeted at \$85,000 for the year in City Manager's budget
- Insurance Company declared a refund which will reduce cost of insurance. Insurance Surplus Distribution Refunds detail:

Liability	\$15,026
Auto	7,316
Property	14,700
Worker's Comp	<u>3,387</u>
Total	\$40,429

Personal Services

Changes to Category

Personal Services category will include contract employees and temporary employees. In the past, these positions were in the Material and Services budget.

- Regular full time and part time employees (FTE)
- Seasonal employees
- Contract employees (Airport, Municipal Court)
- Temporary employees (Cardinal, interim)

Salary and Wage Increase

Personal Service salary and wage increases:

- A 2% increase in Salary and Wages is \$66,000.

Represented	\$18,000
Non-Represented	\$48,000

Represented Labor – Police:

- The police contract rate increase is based on the cost of living index for February 28th. The range is between 2% and 3.5%. The rate for next year is estimated to be 2%.
 - CPI-W for 2011/2012 was 1.88% based on the March 2010 to February 2011 period.
 - The Union Contract states with a minimum of 2%.
 - Current year rates for FY 11. See Represented Hourly Wage Rates

New Positions

One new position is proposed for FY12:

- Create a new position City Engineer and transfer an existing employee currently working in the Water Department. The employee's salary will remain the same. (see New FTE Justification)
- Hire a Water Plan Treatment Operator at a lower rate than the former employee.
- Net increase is 1 FTE

Eliminated Positions

1.9 FTE positions are proposed to be eliminated for FY12 in the General Fund resulting in a reduction of expense in amount of \$133,000 per year:

- Finance – Assistant Utility Clerk (1.0 FTE)
- Planning & Development – Associate Planner (0.4 FTE)
- Code Enforcement – Code Enforcement Officer (0.5 FTE)

Impact of Medical Insurance HSA

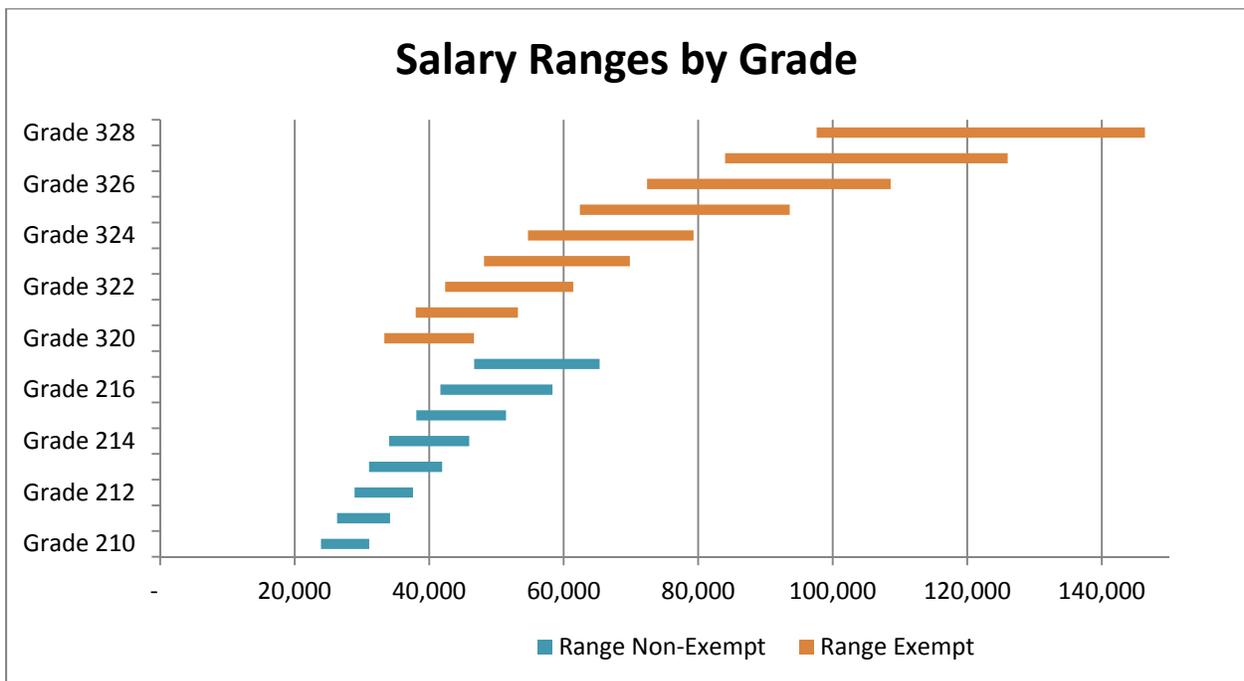
The City moved to a Health Savings Account based medical insurance program which resulted in about a 10% decrease in cost for FY11. This is considerable savings for the City.

- The City funds eligible employees at the first of the calendar year.
- The HSA is back by high deductible insurance.
- HSA is a medical saving account that is not included as compensation to the employee.
- HSAs are owned by the individual.
- Most employees are satisfied with the program; however, it does require more paperwork and effort to manage medical reimbursements.
- Employees find it is more difficult to understand.
- Therefore HSAs require more staff time to explain and administer.
- Funds that employee do not spend are available to be used in future years.
- There are income tax implications. The funds contributed to an account by the City are not subject to federal income tax at the time of deposit. But, withdrawals for non-medical expenses are treated very similarly to those in an Individual Retirement Account in that they may provide tax advantages if taken after retirement age, and they incur penalties if taken earlier.

Salary Range Structure

The methodology used to create a new system starts with a standardized grade chart with progressively wider ranges for more highly skilled positions.

- Employees are segregate between Exempt and Non-Exempt employees.
- For Non-Exempt, place positions in the grade chart based on minimum pay, and then add progressive positions until the maximum pay is reached. (Worker I, Worker II, Worker III). See Progressions.
- For Exempt workers place the positions in the grade chart based on midpoint of the range for the existing range.



Salary Range by Grade

Salary Grade Ranges - Exempt Positions

<u>Grade</u>	<u>Position</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
320		33,333	40,000	46,667
321		38,000	45,600	53,200
322		42,367	51,900	61,433
	Assistant Planner			
	Senior Accountant	N ¹¹		
	Senior Court Clerk			
	Parks Maintenance Supervisor			
	Street Maintenance Supervisor	N		
	Wastewater Plant Operator Lead	N		
323		48,163	59,000	69,837
	Building Inspector II/Plans Examiner	N		
	City Recorder/Personnel or City Recorder/GIS			
	Supervisor Water Treatment Plant	N		
324		54,694	67,000	79,306
	Building Official			
	Communications Supervisor			
	GIS Manager Public Works			
	Police Sergeant			
	Senior Planner			
	Wastewater Supervisor			
325		62,400	78,000	93,600
	Assistant Finance Director			
	City Engineer			
	Police Lieutenant			
326		72,400	90,500	108,600
	Assistant City Manager			
	Director Finance			
	Director Florence Events Center			
	Director Community Development			
	Police Chief			
327		84,000	105,000	126,000
	Director Public Works			
328		97,600	122,000	146,400

¹¹ N indicates this position is Not Currently Active

Salary Grade Ranges - Non Exempt Positions

<u>Grade</u>	<u>Position</u>		<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>	<u>Annualized</u>	
						<u>Minimum</u>	<u>Maximum</u>
210			11.50	13.22	14.95	23,920	31,096
211			12.65	14.54	16.44	26,312	34,195
	Court Clerk I	N					
	Meter Reader	N					
	Assistant Utility Clerk						
212			13.90	15.99	18.07	28,912	37,586
	Administrative Assistant I	N					
	Court Clerk II						
	Building Maintenance I						
	Utility Worker I						
213			14.93	17.55	20.16	31,054	41,933
	Accountant I						
	Administrative Assistant II	N					
	Court Clerk III	N					
	Water Plant Operator I						
214			16.37	19.23	22.09	34,050	45,947
	Accountant II	N					
	Administrative Assistant III						
	Administrative Assistant III Police						
	Building Maintenance II						
	Building Technician I	N					
	Field Assistant						
	Planning Technician	N					
	Utility Worker II						
	Utility/Billing Clerk						
	Wastewater Plant Operator I	N					
	Water Plant Operator II						
215			18.31	22.51	24.72	38,085	51,418
	Administrative Assistant IV	N					
	Associate Planner						
	Community Outreach						
	Building Maintenance III	N					
	Building Maintenance FEC						
	Building Technician II						
	Utility Worker III	N					
	Wastewater Plant Operator II						
	Water Plant Operator III	N					
216			20.03	24.04	28.04	41,662	58,323
	Building Technician III	N					
	Engineering Technician						
	Wastewater Plant Operator III						
217			22.44	26.92	31.41	46,675	65,333
	Wastewater Plant Operator IV	N					

N = Not Currently Active

Progressions

Progression allow for similar positions with different levels of skill, responsibility and experience. There is not necessarily a transition from one position to the next, nor is there an automatic step to the next level. Progressions allow the City the flexibility to hire individuals who most appropriately meet the job requirements for a variety of situations.

Progressions

<u>Grade</u>	<u>Position</u>
213	Accountant I
214	Accountant II
212	Administrative Assistant I
213	Administrative Assistant II
214	Administrative Assistant III
215	Administrative Assistant IV
215	Associate Planner
322	Assistant Planner
324	Senior Planner
214	Building Technician I
215	Building Technician II
216	Building Technician III
211	Court Clerk I
212	Court Clerk II
213	Court Clerk III
212	Utility Worker I
214	Utility Worker II
215	Utility Worker III
212	Utility Billing Clerk I
213	Utility Billing Clerk II
214	Utility Billing Clerk III
214	Wastewater Plant Operator I
215	Wastewater Plant Operator II
216	Wastewater Plant Operator III
217	Wastewater Plant Operator IV
213	Water Plant Operator I
214	Water Plant Operator II
215	Water Plant Operator III

Represented Labor Hourly Wage Rates

Effective July 1, 2010 (Rates increase 2% as of July 1, 2011)

<u>Position</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
Dispatcher	\$ 17.96	\$ 18.80	\$ 19.65	\$ 20.56	\$ 21.50	\$ 22.48
Dispatcher, non-PERS	17.02	17.81	18.63	19.49	20.37	21.31
Patrol Officer	21.55	22.54	23.58	24.65	25.79	26.97
Patrol Officer, non-PERS	20.42	21.37	22.35	23.37	24.44	25.57
Property Evidence Officer	11.97	12.53	13.10	13.70	14.33	15.00
Property Evidence Officer, non-PERS	11.35	11.88	12.41	13.00	13.60	14.22
Community Enforcement Officer	17.23	18.03	18.87	19.76	20.67	21.64
Community Enforcement Officer, non-PERS	16.32	17.08	17.88	18.73	19.59	20.51

This salary schedule is formulated to allow the City to place a new employee at any step on the salary schedule if hired with previous experience. The non-PERS placement would occur if the employee is not a member of the Oregon PERS system. An employee placed at the non-PERS rate will automatically move to the regular rate when they become eligible for PERS deductions.

Rates are adjusted annually based on March 31st consumer price index. See Assumptions for estimate used in the FY12 Budget.

FTE Count by Department ¹²

Department	Salary with 2% increase	FTE
Building Department	59,541	1
Community Development	249,882	4
City Hall	32,000	1
City Manager	254,446	4
Code Enforcement	21,927	0.5
Court	90,592	2
Event Center	162,074	3
Finance	169,481	3
Parks	47,000	1
Police Department	944,920	15
Public Works Administration	345,821	5
Stormwater	38,083	1
Streets	36,046	1
Water	211,060	5
Wastewater	282,046	5
911	345,036	7
Grand Total	3,289,954	58.5

¹² Planning and Building: Building Technician is budgeted in Planning with a salary transfer of 50% to Building.

Positions and Count by Department

Department	Salary with 2% increase	FTE
Building Department	59,541	1
Building Official	59,541	1
Community Development	249,882	4
Assistant Planner	42,793	1
Associate Planner	-	0
Building Technician	49,985	1
Com Dev. Director	98,060	1
Senior Planner	59,044	1
City Hall	32,000	1
Building Maintenance	32,000	1
City Manager	254,446	4
Assistant City Mgr	72,071	1
City Manager	102,051	1
City Recorder	42,835	1
Executive Assistant	37,489	1
Code Enforcement	21,927	0.5
Code Enforcement	21,927	0.5
Court	90,592	2
Court Clerk	37,743	1
Senior Court Clerk	52,849	1
Event Center	162,074	3
Community Outreach Manager	43,328	1
Event Center Director	78,711	1
Maintenance Technician	40,035	1
Finance	169,481	3
Account Clerk	38,465	1
Assistant Finance Director	61,016	1
Assistant Utility Clerk	-	0
Finance Director	70,000	1
Parks	47,000	1
Parks Maintenance Supervisor	47,000	1
Police Department	944,920	15
Admin Assistant	41,817	1
Lieutenant	83,146	1
Police Chief	91,611	1
Police Officer	582,933	10
Sergeant	145,414	2

Public Works Administration	345,821	5
City Engineer	82,594	1
GIS Manager	62,969	1
Public Works Director	101,328	1
Utility Clerk	46,463	1
Utility Worker	52,467	1
Stormwater	38,083	1
Utility Worker	38,083	1
Streets	36,046	1
Utility Worker	36,046	1
Water	211,060	5
Field Assistant	41,117	1
Utility Worker	78,499	2
Water Plant Operator	37,980	1
Water Plant Operator II	53,464	1
Wastewater	282,046	5
Utility Worker	48,054	1
WWPI OPR III	55,034	1
WWTP OP II	51,364	1
WWTP OP III	51,406	1
WWTP Supervisor	76,187	1
911	345,036	7
Communication Officer	286,649	6
Communication Supervisor	58,386	1
Grand Total	3,289,954	58.5

Full Time Equivalent Employees¹³

Positions	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Contract Employees				
Airport	1	1	1	0.5
Court	1	1	1	1
Event Center	0.8	0.8	0.8	0.8
Contract Employees Total	2.8	2.8	2.8	2.3
Regular				
9-1-1 Center				7
Building	3	2	2	1
City Hall	1	1	1	1
CM/CR	3.84	4	4	4
Code Enforcement				0.5
Court	2.5	2.5	2	2
Event Center	3	3	3	3
Finance	5	5	5	4
Park			1	1
Planning	5.8	5.3	4.4	4
Police	23.06	23	23	15
Public Works	18	18	15	
PW Admin				4
Stormwater				1
Streets				1
Wastewater				5
Water				5
Regular Total	65.2	63.8	60.4	58.5
Temporary				
Court				0.5
Event Center	0.3	0.3	0.3	0.3
Planning & Dev			0.09	
PW Admin	0.6	1.53	2.85	3
Temporary Total	0.9	1.83	3.24	3.8
Grand Total	68.9	68.43	66.44	64.6

¹³ Planning in FY11 – In December 2010 1 position was eliminated and .5 FTE transferred from Building Program resulting in a 3.9 FTE count for the balance of the year.

Change in FTE from FY 11 to FY 12	
FY 11 Budget	66.44
Contact Employees	(0.50)
Airport - Contact	(0.50)
Regular Employees	(1.90)
Planning (in FY11)	(1.00)
Planning	(0.40)
Finance	(1.00)
Code Enforcement	(0.50)
PW Admin	1.00
Temporary Employees	0.56
Planning - Temp	(0.09)
Court - Temp	0.50
PW Admin - Temp	0.15
Total Change	(1.84)
FY 12 Budget	64.60

Payroll Taxes and Benefits

Department	Unemployment	Social Security	Medical	Dental	Life & ADD	PERS	Worker's Comp	Total
Planning	250	17,256	42,386	3,741	1,009	24,307	3,268	92,217
Building	60	4,256	16,147	1,665	294	3,912	1,134	27,467
City Hall	35	2,400	12,864	962	187	3,634	1,250	21,331
City Manager	254	17,679	35,699	3,184	1,039	23,351	955	82,161
Code	22	1,677					737	2,436
Court	91	6,211	25,728	1,923	429	9,403	253	44,039
Event Center	162	11,355	45,158	4,292	704	13,647	2,865	78,182
Finance	216	15,297	42,386	3,741	925	15,983	1,831	80,379
Park	47	3,477	16,147	1,665	285	1,544	2,176	25,342
Police	1,290	89,024	278,390	24,760	5,568	126,250	31,864	557,146
Stormwater	38	2,722	12,864	962	195	2,502	1,714	20,997
PW Admin	299	20,524	58,022	5,253	1,179	31,073	9,073	125,424
Streets	36	2,576	12,864	962	189	2,368	3,094	22,090
Water	211	14,970	77,452	7,622	1,041	15,380	9,499	126,174
Wastewater	<u>282</u>	<u>19,337</u>	<u>64,710</u>	<u>5,810</u>	<u>1,206</u>	<u>29,276</u>	<u>10,881</u>	<u>131,502</u>
								1,436,886
	<u>3,293</u>	<u>228,760</u>	<u>740,818</u>	<u>66,540</u>	<u>14,251</u>	<u>302,631</u>	<u>80,593</u>	<u>1,436,886</u>

Carry-over Adjustment for Adopted Budget

Some projects, transfers and expenditures were budgeted for FY 11 but are not complete and need to be carried over to 2011-12.

- Capital Projects budgeted for FY11 that will not complete before June 30, 2011 listed below. All are either in process or will be completed during the 2011 construction season.
- The transfer of funds from the Bancroft Bond Fund cannot be completed until all the bonds are paid which will be in September 2011. The transfer will be made at that time.
- The Senior Center Trust and Agency expended no funds in FY11, but may need them next year in FY12.

All these projects were budgeted in FY11, therefore the source of funding will be Beginning Fund Balance, July 1, 2011.

<u>Fund</u>		<u>Source</u>	<u>Original Budget</u>	<u>Carryover</u>
Capital Project Carryover				
Justice	2010B Justice Roof	2010B Bond	600,000	580,000
Stormwater	2010B Storm	2010B Bond	354,000	354,000
Wastewater	2010B Wastewater	2010B Bond	450,000	450,000
Wastewater	Project	Fund Balance	202,515	90,000
Event Center	Emergency Generator	Grant	113,000	110,000
Street	Hwy10/Rhody/6th Street	Fund Balance	115,000	<u>30,000</u>
				1,614,000
Transfer Carryover				
Bancroft Bond	Transfer	Fund Balance		400,000
Expenditure Carryover				
Senior Center	Materials & Services	Fund Balance		<u>14,000</u>
				2,028,000

Capital Projects

Capital Current Year

Capital Project FY12						
Funding Source:	<u>Carry-Over</u> <u>Proceeds</u>	<u>Debt</u>	<u>Fund</u> <u>Balance</u>	<u>Grant</u>	<u>SDC</u>	<u>Total</u>
Airport				1,364,346		1,364,346
Beacon & Pole				108,000		108,000
Fueling Island				168,750		168,750
Helicopter Pad				51,030		51,030
PAPI				135,000		135,000
Seal Main apron				42,730		42,730
Segmented Circle				81,000		81,000
Terminal Apron				768,629		768,629
Terminal Fence				9,207		9,207
Event Center			50,000	135,000		185,000
Chair Replacement				25,000		25,000
Emergency Generator				110,000		110,000
HVAC			50,000			50,000
Finance		251,000				251,000
Enterprise System/Server		100,000				100,000
Computers		30,000				30,000
MS Office		21,000				21,000
Fiber Connectivity/Upgrade(new)		100,000				100,000
General	580,000		10,000			590,000
Facility Condition			10,000			10,000
2010B Justice Roof	580,000					580,000
Parks		50,000	20,000			70,000
Miller Park Roof		25,000				25,000
Pocket Park 18th		10,000				10,000
Tennis Court		15,000				15,000
Park SDC (New)			20,000			20,000
Public Works Admin		8,000				8,000
Postage Equipment		8,000				8,000
Stormwater	354,000		20,000			374,000
2010B Project	354,000					354,000
Stormwater			20,000			20,000
Street		300,000	30,000	710,650		1,040,650
Hwy10/Rhody/6th Street			30,000			30,000
Overlay		250,000				250,000
Sidewalks		50,000				50,000
Interpretive Center (New)				520,250		520,250
URA Pavement 2nd to Harbor				190,400		190,400
Wastewater	450,000	2,827,061	165,000	450,000		3,892,061
2010B Project	450,000					450,000
Master Plan			75,000			75,000
Pickup		35,000				35,000
Pump Stations		65,000				65,000

July 7, 2011

City of Florence Budget for 2011-12

Funding Source:	<u>Carry-Over Proceeds</u>	<u>Debt</u>	<u>Fund Balance</u>	<u>Grant</u>	<u>SDC</u>	<u>Total</u>
Trunk Line		2,727,061				2,727,061
URA Middle School				350,000		350,000
2011 Project			90,000			90,000
Biosolids (New)				100,000		100,000
Water		660,000	150,000	1,685,000	75,000	2,570,000
ATV			15,000			15,000
East Reservoir Roof		250,000				250,000
Hwy 101 Main Extension		240,000				240,000
Meter Reading Vehicle		21,500				21,500
Pickup		28,500				28,500
SCADA			15,000			15,000
Well #13			75,000		75,000	150,000
Well Rehab			45,000			45,000
URA Old Town to Kingwood				1,250,000		1,250,000
URA Bay Street Loop				435,000		435,000
Emergency Generator (New)		120,000				120,000
Total	1,384,000	4,096,061	445,000	4,344,996	75,000	10,345,057

Capital Projects – Bond and Loan Financing

New Debt Proceeds for FY12

Debt 2011	1,225,000
Vehicle Leases	85,000
Equipment and Software Leases	59,000
Clean Water	<u>2,727,061</u>
	4,096,061

Projects included in Debt 2011

<u>Fund/Department</u>	<u>Project</u>	<u>Estimated Useful Life</u>	<u>Estimated Cost</u>
Water	Emergency generator	20 Years	120,000
Water	East reservoir roof	40 Years	250,000
Streets	Streets overlay & sidewalks	25 Years	300,000
Water	HWY 101 main extension	40 Years	240,000
Wastewater	Wastewater pump stations	25 Years	65,000
General	Fiber Connectivity/Upgrade	10 Years	100,000
Finance	Enterprise System/Server	10 Years	100,000
Parks	Park structures & tennis court	25 Years	<u>50,000</u>
			1,225,000

Capital Plan – Five Years

5 Year Capital Forecast	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Later
Airport	1,364,346			17,917	20,617	8,447,582
Airport fencing and gates (27th street)						30,267
ALP/Master Plan Update						114,750
Automated vehicle access gates						47,250
Beacon & Pole	108,000					
Construct Aircraft Wash Pad						27,000
Construction of Lingcod Court						700,000
Environmental Assessment						101,250
Fueling Island	168,750					
Helicopter Pad	51,030					
Incubator buildings at Pacific View						750,000
Install REIL (Rwy 15 & 33)						54,000
Medium Intensity Taxiway Edge Lights						162,000
MIRL (replace existing lighting system)						162,000
N Runway Extension (400' X60")						423,000
North hangar access taxiway (N-S section)						180,900
North Hangar E/W Taxi lane #1						106,313
North Hangar E/W Taxi lane #2						106,313
North landside area access road						50,490
North tie down apron - 9 tie downs I						384,480
Obstruction Survey: Instrument approach						168,750
Overlay North Hangar Taxi lane #1						33,048
Overlay runway 15/33						1,090,800
Overlay/reconstruct main apron N						492,615
Overpay parallel taxiway						699,948
PAPI	135,000					
Replace PAPI (Rwy 33)						54,000
Seal Main apron	42,730					
Segmented Circle	81,000					
Slurry Seal Main Apron						42,730
Slurry seal main apron South						50,177
Slurry Seal North Hangar Taxi lane #1				3,305	3,305	
Slurry Seal North Hangar Taxi lane #2				3,305	3,305	33,048
Slurry Seal North Hangar Taxi lane #3				3,823	3,823	38,232
Slurry Seal North Hangar Taxi lane #4				3,742	3,742	37,422
Slurry Seal North Hangar Taxi lane #5				3,742	3,742	37,422
Slurry Seal Parallel Taxiway						160,898
Slurry Seal runway 15/33						133,202
Slurry Seal Runways 15/33						133,202
Taxiway Edge Reflectors						12,150

City of Florence Budget for 2011-12

5 Year Capital Forecast	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Later
Terminal Apron	768,629					
Terminal Fence	9,207					
Terrain Grading/Tree Removal - Rwy 33 Approach						40,500
Terrain Removal - Rwy 15 Approach I						594,000
Terrain Removal - Rwy 15 Approach II						1,195,425
Wind Sock (north end of runway)					2,700	
Event Center	185,000	50,000	75,000	50,000	250,000	500,000
Carpet replacement			25,000			
Chair Replacements	25,000					
Emergency Generator	110,000					
HVAC - Partial Replacement	50,000					
Roof Replacement					200,000	
Upgrade & Replacement		50,000	50,000	50,000	50,000	500,000
Finance	251,000	66,000	37,000	88,000	39,000	
Application Upgrade		10,000	10,000	10,000	10,000	
Caselle Clarity	100,000	30,000		30,000		
Computer Printers/Servers		10,000	10,000	10,000	10,000	
Computers	30,000	16,000	17,000	18,000	19,000	
MS Office	21,000			20,000		
Phone System	100,000					
General	10,000					
Facility Condition	10,000					
Justice	580,000	25,000		25,000		315,000
2010B Justice Roof	580,000					
Completion Great Room Justice Center						290,000
Justice Roof						
Remote Access Control to Jail Doors						25,000
Vehicles		25,000		25,000		
Parks	70,000	270,000	620,000	283,000	220,000	2,778,000
Complete Park Master Plan		25,000				
Concession stand for Miller Park & restrooms						350,000
Dock @ Old Town						500,000
Downriver Boat Launch Facility						860,000
Facility & Equipment Upgrade & Replacement		20,000	20,000	20,000	20,000	
Miller Park Roof	25,000					
Munsel Creek Bike Path Improvements						468,000
Park SDC	20,000					
Play structure @ Munsel Lake Road Park			50,000			
Play structure @18th Street Pocket Park			50,000			
Pocket Park 18th	10,000					
Replace play structure @ Miller Park		150,000				
Replace play structure @ Pepper Oaks Park				100,000		
Restrooms @ Bay Street (New)						600,000

July 7, 2011

City of Florence Budget for 2011-12

5 Year Capital Forecast	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Later
Restrooms @ Munsel Park - Greenway Park					200,000	
Restrooms at Miller Park for ADA			500,000			
Resurface/repair aging ped/bike paths		75,000				
Siuslaw River Estuary Trail				163,000		
Small Park Capital Outlay						
Tennis Court	15,000					
Public Works Admin	8,000					4,500,000
Postage Equipment	8,000					
Public Works Operations Center						4,500,000
Stormwater	374,000	20,000	20,000	20,000	20,000	1,200,000
2010B						
2010B Storm	354,000					
Drainage in downtown - 6TH Hemlock						400,000
Drainage in Sandpines area						800,000
Facility & Equipment Upgrade & Replacement	20,000	20,000	20,000	20,000	20,000	
Street	1,040,650	1,498,000	2,150,000	11,065,000	1,645,000	8,018,800
12th Street Multi-use Path Kingwood to 101					420,000	
27th Street Traffic Signal						350,000
2nd Street ext West of Hwy 101 to Kingwood						275,000
46th Street Traffic Signal						350,000
Bike/ped improvements 12th, 15th/16th, 43rd					450,000	
Bike/Ped improvements Hwy 126 at Redwood					100,000	
Bike/Ped improvements Rhododendron Drive East (Highway 126) Gateway				1,300,000		
Heceta Beach Road Bike Lane Improvements						1,000,000
Heceta Beach Road ext (Hwy. 101 to Spruce St)						442,000
Heceta Beach Road Traffic Signal						750,000
Highway 126/101 Intersection Improvements			650,000			
Hot Oil Chip seal		50,000	50,000	50,000	50,000	
Hwy10/Rhody/6th Street	30,000					
Interpretive Center	520,250					
Munsel Lake Road Bike Lane Improvements						195,000
Munsel Lake Road West Ext (Hwy. 101 to Oak St)		312,000				
Munsel Lake Traffic Signal			750,000			
North (Highway 101) Gateway						33,000
Oak Street Connection (15th to 21st Streets)						1,170,000
Oak Street Ext Munsel Lake to Heceta Beach Road						1,216,800
Oak Street Extension from 46th		750,000				
Overlay	250,000	250,000	250,000	250,000	250,000	
Pavement condition index study		15,000		15,000		
Pavement preservation , local streets				400,000		
Pavement preservation 2nd street to Harbor	190,400	56,000				
Pavement preservation Spruce St 15th to 27th				500,000		

July 7, 2011

City of Florence Budget for 2011-12

5 Year Capital Forecast	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Later
Quince Street parallel local alt route, signal at 2nd						936,000
Realign Highway 101/Quince Street Improvements						650,000
Rhododendron Bike Lane Improvements					325,000	
Rhody pavement Preservation and Improvement				8,500,000		
Roundabout at 9th and Kingwood			400,000			
Sidewalk Master Plan		15,000				
Sidewalks	50,000	50,000	50,000	50,000	50,000	
Siuslaw River Bridge (South) Gateway						33,000
Spruce Street North Extension						585,000
Wastewater	3,892,061	50,000	750,000	250,000	250,000	2,000,000
2010B Wastewater	450,000					
Biosolids	100,000					
Facility & Equipment Upgrade & Replacement		50,000	50,000	50,000	50,000	
Heceta Beach Road gravity sewer - Phase III						500,000
Ivy Street Pump Station Expansion						500,000
Master Plan	75,000					
Middle School	350,000					
Old sewer line replacement program			200,000	200,000	200,000	1,000,000
Pickup	35,000					
Project	90,000					
Pump Maple	65,000					
Rhody Drive gravity sewer II: 35th to S of Eden Ln			500,000			
Trunk Line	2,727,061					
Water	2,570,000	400,000	145,000	1,919,000	2,756,500	16,543,000
2.0 MG reservoir (new) - north pressure zone						2,200,000
ATV	15,000					
Bay Street Loop	435,000					
Check Valve: Ocean Dunes Dr for fire flow					76,000	
Check Valves: Onadoone Court for fire flow					76,000	
E. Reservoir	250,000					
East reservoir pump station		155,000				
Emergency Generator	120,000					
Facility & Equipment Upgrade & Replacement		50,000	50,000	50,000	50,000	
Hwy 101 West Side Loop 9th to 15th						709,000
Main Extension	240,000					
Main Pressure Zone piping Commercial fire flow						1,432,000
Main Pressure Zone piping residential fire flow						736,000
Meter Reading Vehicle	21,500					
New Water Treatment Facilities						2,000,000
North Hwy 101 Improvements Commercial Fire flow					587,000	
Ocean Dunes Pressure Zone Fire Flow Improvements						456,000
Old Town to Kingwood	1,250,000					
Old waterline replacement program		50,000	50,000	50,000	50,000	

July 7, 2011

City of Florence Budget for 2011-12

5 Year Capital Forecast	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Later
Pickup	28,500					
Piping future development in main and north zones						3,721,000
PRV for North to Main pressure zone N Ocean Dunes						90,000
Rhody Drive - 9th Street Loop				1,374,000		
SCADA	15,000					
To 16-inch/12-inch -Old Town/Kingwood to 35th						1,329,000
Transmission from new well field to town						850,000
Upgrade Intertie with HWD		100,000				
Upgrade 12-inch to complete loop from 35th to WTP						440,000
Water Management and Conservation Plan Update					20,000	
Water System Master Plan Update						80,000
Well #13	150,000					
Well field development - 40 acre site w Hwy 101						1,000,000
Well Rehab	45,000	45,000	45,000	45,000	45,000	
West 9th Street Local Network Improvements					1,852,500	
West Side Reservoir				400,000		
West side water pump upgrade						1,500,000
Grand Total	10,345,057	2,379,000	3,797,000	13,717,917	5,201,117	44,302,382

Grants

Department and Agency	Source of Funds				Use of Funds			
	Federal	State	Other	Total Grants	Personal Services	Capital	Expense	Total Uses
Airport	1,296,129	66,081		1,362,210		1,364,346		1,364,346
FAA	1,296,129	66,081		1,362,210		1,364,346		1,364,346
Beacon & Pole	102,600	5,400		108,000		108,000		108,000
Fueling Island	160,313	8,438		168,750		168,750		168,750
Helicopter Pad	48,479	2,552		51,030		51,030		51,030
PAPI	128,250	6,750		135,000		135,000		135,000
Seal Main apron	40,594			40,594		42,730		42,730
Segmented Circle	76,950	4,050		81,000		81,000		81,000
Terminal Apron	730,198	38,431		768,629		768,629		768,629
Terminal Fence	8,747	460		9,207		9,207		9,207
Event Center	-	-	20,000	20,000		135,000	7,500	142,500
Friend of FEC			20,000	20,000		25,000	7,500	32,500
Upgrade & Replacement			20,000	20,000		25,000	7,500	32,500
Homeland	-	-		-		110,000		110,000
Emergency Generator	-	-		-		110,000		110,000
Justice	5,500			5,500	5,500			5,500
US DOT	5,500			5,500	5,500			5,500
DUII	4,000			4,000	4,000			4,000
Seat Belt Safety	1,500			1,500	1,500			1,500
Planning & Dev	200,600			200,600	54,600		160,900	215,500
EPA	185,500			185,500	39,500		160,900	200,400
West Coast Estuaries Initiative	185,500			185,500	39,500		160,900	200,400
NOAA	8,000			8,000	8,000			8,000
Coastal Technical Asst	8,000			8,000	8,000			8,000
US DOT	7,100			7,100	7,100			7,100
Transportation Growth Mgt	7,100			7,100	7,100			7,100
Street	520,250		190,400	710,650		710,650		710,650
URA			190,400	190,400		190,400		190,400
Pavement 2nd to Harbor			190,400	190,400		190,400		190,400
US DOT	520,250			520,250		520,250		520,250
Interpretive Center	520,250			520,250		520,250		520,250
Wastewater	350,000	100,000		450,000		450,000		450,000
Oregon		100,000		100,000		100,000		100,000
Biosolids		100,000		100,000		100,000		100,000
URA	350,000			350,000		350,000		350,000
Middle School Infrastructure	350,000			350,000		350,000		350,000
Water	14,500		1,685,000	1,699,500	14,500	1,685,000	50,000	1,749,500
EPA	14,500			14,500	14,500		50,000	64,500
West Coast Estuaries Initiative	14,500			14,500	14,500		50,000	64,500
URA			1,685,000	1,685,000		1,685,000		1,685,000
Bay Street Loop (URA)			435,000	435,000		435,000		435,000
Old Town to Kingwood (URA)			1,250,000	1,250,000		1,250,000		1,250,000
Finance			100,000	100,000			100,000	100,000
LCOG			100,000	100,000			100,000	100,000
Fiber Project			100,000	100,000			100,000	100,000
Grand Total	2,386,979	166,081	1,995,400	4,548,460	74,600	4,344,996	318,400	4,737,996

Debt

Debt Schedule

Department and Debt	Balance June 30, 2011	Debt Proceeds	Principal	Interest Expense	Fee	Balance June 30, 2012
Airport	267,283		42,712	14,575		224,571
John Deere Tractor/Mower/Loader Lease	12,633		6,229	571		6,404
Special Public Works Fund - Airport	254,650		36,483	14,004		218,167
Debt 2011		1,225,000	46,760	33,688		1,178,240
LOCAP Bond (multiple departments)		1,225,000	46,760	33,688		1,178,240
Debt Bancroft	60,000		60,000	1,845		-
N&S Florence 1994A	60,000		60,000	1,845		-
Debt FEC	685,000		125,000	24,878	655	560,000
FFC - FEC 2004 Refunding of 1995	685,000		125,000	24,878	655	560,000
Debt GO	1,151,717		278,987	35,464		872,731
GO Refunding, Series 2008 Justice	1,145,000		275,000	35,263		870,000
Oregon Housing & Community Services (Parking Lot)	6,717		3,987	202		2,731
Debt Series 2010B	7,368,302		685,000	227,375		6,683,302
FFCO Refunding Series 2010B	7,368,302		685,000	227,375		6,683,302
Debt Spruce Street	1,455,000		35,000	49,205		1,420,000
Spruce Street Assessment Bonds, Series 2010A	1,455,000		35,000	49,205		1,420,000
Finance/Technology		51,000	17,000			34,000
Dell Computer Lease		30,000	10,000			20,000
Microsoft Office 2010		21,000	7,000			14,000
Justice	52,859		52,859	1,002		-
Custom Micro - CAD Software - Capitol Lease	38,927		38,927			-
Ford 2010 Police Car - Capital Lease	13,932		13,932	1,002		-
Parks	9,161		9,161	632		-
Ford 2010 Parks Service Truck - Capital Lease	9,161		9,161	632		-
Public Works Admin		8,000	2,873	170		5,127
Postage Equipment		8,000	2,873	170		5,127
Stormwater	84,558		19,579	4,042		64,979
Elgin Sweeper Co. - Sweeper Cap. Lease	84,558		19,579	4,042		64,979
Streets	211,919		55,456	8,648		156,463
Asphalt Zipper	66,097		21,122	2,815		44,975
Hot Mix Patch Truck	145,822		34,334	5,833		111,488
Wastewater	2,853,256	2,762,061	144,602	700	24,001	5,470,715
Clean Water State Revolving Fund Loan 2010 ODEQ	2,196,199	2,727,061	123,082	-	24,001	4,800,178
Oregon Business Dev Dept. B08003 Rhody Dr Pickup	657,057		18,324			638,733
Pickup		35,000	3,196	700		31,804
Water	2,093,141	50,000	220,054	97,421	400	1,923,088
GO Water Improvement, Series 2003	1,715,000		125,000	74,038	400	1,590,000
Meter Reading Vehicle		21,500	5,060	810		16,440
Pickup		28,500	3,321	570		25,179
Special Public Works Fund (Water plant A)	342,475		78,520	19,864		263,956
Special Public Works Fund (Water system B)	35,666		8,153	2,140		27,513
Grand Total	16,292,197	4,096,061	1,795,042	499,644	25,056	18,593,215

July 7, 2011

Future Debt Service Requirements

Future Debt Service for FY12 Debt	FY12	Fy13	FY14	FY15	FY16
Airport	57,287	55,637	52,187	50,262	53,338
John Deere Tractor/Mower/Loader Lease	6,800	6,800			
Special Public Works Fund - Airport	50,487	48,837	52,187	50,262	53,338
Debt 2011	80,448	160,896	160,896	160,896	160,896
LOCAP Bond (multiple departments)	80,448	160,896	160,896	160,896	160,896
Debt Bancroft	61,845				
N&S Florence 1994A	61,845				
Debt FEC	150,533	155,096	149,899	149,398	153,281
FEC - FEC 2004 Refunding of 1995	150,533	155,096	149,899	149,398	153,281
Debt GO	314,451	308,363	305,575	305,250	-
GO Refunding, Series 2008 Justice	310,263	305,550	305,575	305,250	-
Oregon Housing & Community Services (Parking Lot)	4,188	2,813			
Debt Series 2010B	912,375	908,575	907,750	906,625	898,350
FFCO Refunding Series 2010B	912,375	908,575	907,750	906,625	898,350
Debt Spruce Street	84,205	88,883	88,443	92,888	92,145
Spruce Street Assessment Bonds, Series 2010A	84,205	88,883	88,443	92,888	92,145
Finance/Technology	17,000	17,000	17,000	-	-
Dell Computer Lease	10,000	10,000	10,000	-	-
Microsoft Office 2010	7,000	7,000	7,000	-	-
Justice	53,861				
Custom Micro - CAD Software - Capitol Lease	38,927				
Ford 2010 Police Car - Capital Lease	14,934				
Parks	9,793				
Ford 2010 Parks Service Truck - Capital Lease	9,793				
Public Works Admin	3,043	3,000	3,000	-	-
Postage Equipment	3,043	3,000	3,000	-	-
Stormwater	23,621	23,622	23,622	23,622	-
Elgin Sweeper Co. - Sweeper Cap. Lease	23,621	23,622	23,622	23,622	-
Streets	64,104	64,104	64,104	40,167	-
Asphalt Zipper	23,937	23,937	23,937	-	-
Hot Mix Patch Truck	40,167	40,167	40,167	40,167	-
Wastewater	169,303	317,035	315,505	313,974	314,771
Clean Water State Revolving Fund Loan 2010 ODEQ	147,083	268,934	267,703	266,472	266,472
Oregon Business Dev Dept. B08003 Rhody Dr Pickup	18,324	40,308	40,009	39,708	44,409
Pickup	3,896	7,793	7,793	7,793	3,890
Water	317,875	321,677	321,412	320,945	205,883
GO Water Improvement, Series 2003	199,438	199,350	199,085	198,618	202,948
Meter Reading Vehicle	5,870	5,870	5,870	5,870	2,935
Pickup	3,891	7,781	7,781	7,781	-
Special Public Works Fund (Water plant A)	98,383	98,383	98,383	98,383	-
Special Public Works Fund (Water system B)	10,293	10,293	10,293	10,293	-
Grand Total	2,319,742	2,423,888	2,409,392	2,364,025	1,878,664

Lane County IGA and FEC Debt

		<u>Lane County</u>			<u>FEC Debt Service</u>			<u>FEC</u>
		<u>Florence IGA</u>	<u>to Parks</u>	<u>to Florence</u>	<u>Principal</u>	<u>Interest</u>	<u>Fee</u>	<u>Operations</u>
		<i>a</i>	<i>b</i>	<i>c=+a-b</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g=+c-d-e-f</i>
FY08	8/15/2007	190,000	(7,829)	182,171	(115,000)	(41,653)	(650)	24,869
FY09	8/15/2008	190,000	(7,829)	182,171	(115,000)	(38,059)	(652)	28,461
FY10	8/15/2009	190,000	(7,829)	182,171	(125,000)	(34,003)	(652)	22,517
FY11	8/15/2010	190,000	(7,829)	182,171	(125,000)	(29,471)	(652)	27,048
FY12	8/15/2011	190,000	(7,829)	182,171	(125,000)	(24,878)	(652)	31,642
FY13	8/15/2012	190,000	(7,829)	182,171	(135,000)	(20,096)	(652)	26,423
FY14	8/15/2013	190,000	(7,829)	182,171	(135,000)	(14,899)	(652)	31,620
FY15	8/15/2014	190,000	(7,829)	182,171	(140,000)	(9,398)	(652)	32,122
FY16	8/15/2015	190,000	(7,829)	182,171	(150,000)	(3,281)	(652)	28,238

In March 2004, Lane County and City of Florence agreed to amend the Florence Intergovernmental Agreement regarding financing of the Florence Event Center to reduce the annual payment from 200,000 to 190,000 and to permit up to 40,000 of the 190,000 per year for operational purposes of the Events Center if that expenditure was approved annually through the budget process.

The final bond payment is due August 15, 2015.

Debt Limitation

(The following information was prepared by the City's financial advisory Javier Fernandez, Senior Vice President, Fixed Income Capital Markets, D.A. Davidson & Co.)

"...the only statutory debt limit for the City of Florence is for its General Obligation Bonds. ORS 341.765 establishes a limit on bonded indebtedness for cities. Cities may not have outstanding an aggregate principal amount of general obligation debt in excess of 3.0 percent of all the Real Market Value of all taxable properties within the district as reflected in the last certified assessment roll per ORS 308.207 (Measure 5 Real Market Value). General Obligation Bonds issued for water system purposes are exempt from this limitation.

The City currently has two G.O. Bonds outstanding, the Series 2003 refunding (that was used for water system projects and therefore not subject to this debt limitation) and the Series 2008 Refunding, of which there will be 1,145,000 outstanding as of June 30, 2011.

Per Lane County's Department of Assessment and Taxation, the City's 2011 Measure 5 Real Market Value is 1,316,896,507. The City's G.O. Debt limitation is 3.00% of this figure, or 39,506,895.21. The City is already using 1,145,000 of its capacity, which leaves 38,361,895.21 in G.O. debt capacity available.

As you see, the City's G.O. debt capacity will change every year, as its Measure 5 Real Market Value changes and as you retire the G.O. Refunding Bonds, Series 2008.

The City can issue other types of debt (Full Faith and Credit Obligations, Revenue Bonds, Local Improvement District Bonds, etc.) There is no statutory debt capacity for these types of debt, other than the obvious economic and financial ability to support this debt which is the natural debt capacity for all municipalities."

Transfers

Summary Transfers	Total
Administration - In	734,258
Administration - Out	(734,258)
Debt Transfers - In	2,616,419
Debt Transfers - Out	(2,616,419)
In Lieu of Franchise Fee - In	213,300
In Lieu of Franchise Fee - Out	(213,300)
Intrafund Loans - In	317,400
Intrafund Loans - Out	(317,400)
Public Works Shared - In	545,527
Public Works Shared - Out	(545,527)
Subsidy Transfer - In	291,018
Subsidy Transfer - Out	(291,018)
Transfers - In	391,350
Transfers - Out	(391,350)
Grand Total	-

In Lieu of Franchise

In Lieu of Franchise Fee from Wastewater and Water to General Fund

Salary Transfers

50% of the personal service costs of the Building Technician in the Planning Department are charged to Building Program Department.

Support Transfers

General Fund will make a one-time transfer of \$100,000 to Water to provide minimal Available Fund Balance for Water.

Parks Department is in the Public Works General Fund. The parks department and the utilities have common management, use common workers, equipment, vehicles and supplies. At this time Parks has no source of funds. Historically funding for parks is from general funds. Until a source of funds can be created, a transfer will be made annually from the General Fund to Parks Department in the Public Works Enterprise Fund for the budgeted net expenses for parks; \$191,018 for FY12. During the year-end closing, the transfer will be adjusted to actual, if less than budget. (1/12 per month)

Year End Accounting Adjustments for Transfers

- Adjust Transfer from General Fund to Parks/Public Works Fund to the lesser of actual or net resources and expenditures
- Adjust to Actual for Administrative Allocation and Public Works Shared Expense Allocation.

Debt Transfers

Transfers vary widely from year to year primarily from new debt. All the proceeds may be recorded in one fund, and then the funds are transferred to the departments responsible for the capital projects and ownership of the resulting asset. This allows for full tracking of the gross proceeds especially when several funds are beneficiaries.

- In FY11 transfers increased primarily due to two bond issues:
 - Series 2010A \$1.4 million for Spruce Street LID impacting Streets, Water, Wastewater, Stormwater
 - Series 2010B \$8.75 million for Wastewater refinancing and new projects in General, Stormwater and Wastewater
- In FY12 Transfers will be required from several departments to fund debt service in the Bond Fund Series 2010B
- In FY12 transfers are projected for new Debt in the amount of \$1.225 million for General, Parks, Water, Wastewater and Streets.

Debt Transfers	Close Bancroft	New Debt 2011	Pay Bond 2011	Pay Bonds 2010B	Grand Total
Debt	(38,000)	(1,225,000)	80,448	912,377	(270,175)
Debt Bancroft	(418,298)				(418,298)
Debt Series 2010B				912,377	912,377
Debt Series 2011		(1,225,000)	80,448		(1,144,552)
Debt Spruce Street LID	380,298				380,298
General	38,000	200,000	(13,133)	(29,512)	195,355
Finance/Technology		200,000	(13,133)		186,867
General	38,000			(29,512)	8,488
Parks		50,000	(3,284)		46,716
Parks		50,000	(3,284)		46,716
Stormwater				(17,215)	(17,215)
Stormwater				(17,215)	(17,215)
Streets		300,000	(19,702)		280,298
Street		300,000	(19,702)		280,298
Wastewater		65,000	(4,269)	(865,650)	(804,919)
Wastewater		65,000	(4,269)	(865,650)	(804,919)
Water		610,000	(40,060)		569,940
Water		610,000	(40,060)		569,940
Grand Total	-	-	-	-	-

Interfund Loans and Payback

Interfund loans require a resolution or ordinance that includes:

- Name of funds making and receiving the loan
- Purpose of the loan
- Amount of the loan
- Loan for Operation:
 - Pay back by end of this fiscal year or the next
- Loan for Capital:
 - Pay back within 10 years
 - Stated interest rate – may be 0%

Interfund Loans	FY08	FY09	FY10	FY11	FY12	FY13
Interfund Loan 1 New	-	-	-	-	-	-
Wastewater	(198,000)	-	-	-	-	-
Water	198,000	-	-	-	-	-
Interfund Loan 1 Repay	-	-	-	-	-	-
Wastewater	-	-	-	-	99,000	99,000
Water	-	-	-	-	(99,000)	(99,000)
Interfund Loan 2 New	-	-	-	-	-	-
Stormwater SDC	-	-	270,000	-	-	-
Street SDC	-	-	(100,000)	-	-	-
Water SDC	-	-	(170,000)	-	-	-
Interfund Loan 2 Repay	-	-	-	-	-	-
Stormwater SDC	-	-	-	(54,000)	(54,000)	(54,000)
Street SDC	-	-	-	20,000	20,000	20,000
Water SDC	-	-	-	34,000	34,000	34,000
Interfund Loan 3 New	-	-	-	-	-	-
Street	-	-	-	572,000	-	-
Street SDC	-	-	-	(400,000)	-	-
Water SDC	-	-	-	(172,000)	-	-
Interfund Loan 3 Repay	-	-	-	-	-	-
Street	-	-	-	-	(114,400)	(114,400)
Street SDC	-	-	-	-	80,000	80,000
Water SDC	-	-	-	-	34,400	34,400
Interfund Loan 4 New	-	-	-	-	-	-
Wastewater	-	-	-	-	(50,000)	-
Water	-	-	-	-	50,000	-
Interfund Loan 4 Repay	-	-	-	-	-	-
Wastewater	-	-	-	-	-	50,000
Water	-	-	-	-	-	(50,000)
Grand Total	-	-	-	-	-	-

Transfers by Department

Transfer by Department	Total		Total
Debt	(270,175)	Stormwater	(164,646)
Debt Bancroft	(418,298)	Stormwater	(110,646)
Close Bancroft	(418,298)	Administration	(51,698)
Debt Series 2010B	912,377	Pay Bonds	(17,215)
Pay Bonds	912,377	PW Shared	(41,734)
Debt Series 2011	(1,144,552)	Stormwater SDC	(54,000)
New Debt	(1,225,000)	Repay Interfund 2	(54,000)
Pay Bonds	80,448	Streets	141,369
Debt Spruce Street LID	380,298	Street	41,369
Close Bancroft	380,298	Administration	(68,905)
FEC	195,019	New Debt	300,000
Florence Event Center	195,019	Pay Bonds	(19,702)
Administration	(58,481)	PW Shared	(55,624)
Support FEC	3,500	Repay Interfund 3	(114,400)
TRT FEC	250,000	Street SDC	100,000
FEC Endowment	(3,500)	Repay Interfund 2	20,000
FEC Endowment	(3,500)	Repay Interfund 3	80,000
Support FEC	(3,500)	Transient Room Tax	(350,000)
General	951,895	Transient Room Tax	(350,000)
Building Program	(37,850)	TRT Chamber	(50,000)
50% Employee	(37,850)	TRT Econ Dev	(50,000)
Finance/Technology	193,433	TRT FEC	(250,000)
New Debt	200,000	Wastewater	(1,483,589)
Pay Bonds	(6,567)	Wastewater	(1,483,589)
General	758,462	Administration	(329,433)
Administration	734,258	In Lieu Franchise	(132,300)
Close Bancroft	38,000	New Debt	65,000
In Lieu Franchise	213,300	New Interfund 4	(50,000)
Pay Bonds	(36,078)	Pay Bonds	(869,919)
TRT Chamber	50,000	PW Shared	(265,937)
TRT Econ Dev	50,000	Repay Interfund 1	99,000
Subsidy Water	(100,000)	Water	200,367
Subsidy Parks	(191,018)	Water	131,967
Planning & Development	37,850	Administration	(225,742)
50% Employee	37,850	In Lieu Franchise	(81,000)
Parks	237,734	New Debt	610,000
Parks	237,734	New Interfund 4	50,000
New Debt	50,000	Pay Bonds	(40,060)
Pay Bonds	(3,284)	PW Shared	(182,232)
Subsidy Parks	191,018	Repay Interfund 1	(99,000)
PW Shared	545,527	Subsidy Water	100,000
Public Works Shared	545,527	Water SDC	68,400
PW Shared	545,527	Repay Interfund 3	34,400
		Repay Interfund 2	34,000
		Grand Total	(0)

Transfers by Type of Transactions

Transfers by Type	Total		
50% Employee	-	Water	(40,060)
Building Program	(37,850)	PW Shared	(0)
Planning & Development	37,850	Public Works Shared	545,527
Administration	-	Stormwater	(41,734)
Florence Event Center	(58,481)	Street	(55,624)
General	734,258	Wastewater	(265,937)
Stormwater	(51,698)	Water	(182,232)
Street	(68,905)	Interfund Loan 1 Repay	-
Wastewater	(329,433)	Wastewater	99,000
Water	(225,742)	Water	(99,000)
Close Bancroft	-	Interfund Loan 2 Repay	-
Debt Bancroft	(418,298)	Stormwater SDC	(54,000)
Debt Spruce Street LID	380,298	Street SDC	20,000
General	38,000	Water SDC	34,000
In Lieu Franchise	-	Interfund Loan 3 Replay	-
General	213,300	Street	(114,400)
Wastewater	(132,300)	Street SDC	80,000
Water	(81,000)	Water SDC	34,400
New Debt	-	Subsidy Parks	-
Debt Series 2011	(1,225,000)	General	(191,018)
Finance/Technology	200,000	Parks	191,018
Parks	50,000	Subsidy Water	-
Street	300,000	General	(100,000)
Wastewater	65,000	Water	100,000
Water	610,000	Support FEC	-
Interfund Loan 4 New	-	FEC Endowment	(3,500)
Wastewater	(50,000)	Florence Event Center	3,500
Water	50,000	TRT Chamber	-
Pay Bonds	-	General	50,000
Debt Series 2010B	912,377	Transient Room Tax	(50,000)
Debt Series 2011	80,448	TRT Econ Dev	-
Finance/Technology	(6,567)	General	50,000
General	(36,078)	Transient Room Tax	(50,000)
Parks	(3,284)	TRT FEC	-
Stormwater	(17,215)	Florence Event Center	250,000
Street	(19,702)	Transient Room Tax	(250,000)
Wastewater	(869,919)	Grand Total	(0)

Administration Allocation

Beginning in July 2011, Administrative Program Net Expenses and 25% of Planning Department Net Expenses will be allocated to the Enterprise Funds. This will eliminate the need to allocate Planning staff to enterprise programs. Administrative Program includes City Manager/City Recorder, City Hall, Finance/Technology and City Council/City Mayor.

The allocation basis is the net impact of departments on the City calculated by Revenue, Materials and Services and Personal Services. The allocation is recorded as an Administrative Transfer.

Note: This calculation is an estimate based on the Proposed Budget amount of \$1,014,951. The final Adopted Budget is \$1,037,751 greater by \$22,800. This allocation is reasonable and the final amount will be adjusted to Actual for FY12. No overhead will be charged to the Airport for Administration or Public Works Shared expense for FY12 because the fund highly likely to require General Fund subsidy transfer in FY13.

Administrative Allocation					
Administration Program Net Decrease					
	City Council & City Mayor		26,650		
	City Manager & Recorder		441,555		
	City Hall		88,332		
	Finance & Technology		389,626		946,163
	Planning & Development Program Net Decrease		275,150	25%	<u>68,788</u>
					1,014,951
Program	Operating Expense	Revenue	Impact Total	Ave %	Allocation
Streets	292,939	457,724	750,663	7%	67,578
Water	780,323	1,678,950	2,459,273	22%	221,394
Wastewater	914,219	2,674,690	3,588,909	32%	323,088
Stormwater	106,705	456,500	563,205	5%	50,702
Airport	88,570	68,508	157,078	1%	14,141
Event Center*	482,759	154,350	637,109	6%	<u>57,355</u>
Allocated:				72%	734,257
Not Allocated:					
Justice**	<u>2,533,128</u>	<u>584,850</u>	<u>3,117,978</u>	28%	<u>280,693</u>
	<u>5,198,643</u>	<u>6,075,572</u>	<u>11,274,215</u>	100%	<u>1,014,951</u>
* FEC excludes tax receipts and pass-through sales/expense. ** Justice excluded					

Comparison of Administrative Allocation for 5 Years

	<u>General</u> <u>Allocation</u>	<u>Community</u> <u>Development</u>	<u>Total</u>	<u>Percent</u> <u>Change</u>
FY08	759,009	66,000	825,009	
FY09	874,352	66,167	940,519	14%
FY10	827,967	61,118	889,085	-5%
FY11	794,032	109,777	903,809	2%
FY12	687,482	46,776	734,257	-19%

Trend for General Fund Expenditures for 5 years

	<u>Personal</u> <u>Services</u>	<u>Materials</u> <u>& Services</u>	<u>Total</u>	<u>Percent</u> <u>Change</u>
FY08	2,975,363	1,012,322	3,987,685	
FY09	3,264,720	918,198	4,182,918	5%
FY10	3,267,545	1,003,344	4,270,889	2%
FY11	3,101,272	1,128,586	4,229,858	-1%
FY12	3,254,561	761,350	4,015,911	-5%

Public Works Shared Expense Allocation

Public Works Shared Expense is a new department set up to collect common expenses for all departments in the Public Works Enterprise fund. The same methodology that is used for Administrative Transfers is used to allocate Shared Public Works Expenses to each Public Works department.

Note: This calculation is an estimate based on the Proposed Budget amount of \$545,527. The final Adopted Budget is \$542,484 less by \$3,043. This allocation is reasonable and the final amount will be adjusted to Actual for FY12. No overhead will be charged to the Airport for Administration or Public Works Shared expense for FY12 because the fund highly likely to require General Fund subsidy transfer in FY13.

Public Works Shared Expense Allocation					
Public Works Allocation for Shared Expenses					545,527
Program	Operating Expense	Revenue	Impact Total	Ave %	
Streets	292,939	457,724	750,663	10%	54,462
Water	780,323	1,678,950	2,459,273	33%	178,425
Wastewater	914,219	2,674,690	3,588,909	48%	260,382
Stormwater	106,705	456,500	563,205	7%	40,862
Airport	<u>88,570</u>	<u>68,508</u>	<u>157,078</u>	<u>2%</u>	<u>11,396</u>
	2,182,756	5,336,372	7,519,128	100%	545,527

Contingency

Contingency by Fund	
Airport	20,000
FEC	100,000
FEC Endowment	40,000
General	800,000
Stormwater	150,000
Streets	100,000
Transient Room Tax	150,000
Wastewater	300,000
Water	100,000
Grand Total	1,760,000

Ending Fund Balance Restrictions and Assigned

Equity by Type	FY12
Airport	2,423
Assigned Capital	2,423
Debt	1,200,155
Debt Restricted	1,200,155
FEC	106,811
Assigned Capital	106,811
FEC Endowment	40,447
Restricted Endowment	40,447
General	172,678
Assigned PERS	95,623
Assigned Habitat for Humanity	77,055
Stormwater	144,467
SDC Restricted	144,467
Streets	462,612
SDC Restricted	462,612
Wastewater	439,966
Debt Cash Restricted	123,082
SDC Restricted	316,884
Water	1,879
SDC Restricted	1,879
Grand Total	2,571,436

Appropriation

Appropriation for 2011-12 Adopted Budget

General Program

General Program	695,000
Administrative Program	1,313,796
Justice Program	2,522,568
Community Development Program	<u>646,808</u>
	5,178,172
Non-Departmental	
Transfers	371,513
Contingency	800,000
Unappropriated Ending Fund Balance	<u>299,403</u>
Total Requirements	6,649,088

Public Works Enterprise Fund

Streets Program	1,398,449
Stormwater Program	508,841
Water Program	3,669,541
Wastewater Program	4,978,901
Parks Program	237,734
Public Works Administration Program	<u>553,527</u>
	11,346,993
Non-Departmental	
Transfers	2,682,482
Contingency	650,000
Unappropriated Ending Fund Balance	<u>1,258,478</u>
Total Requirements	15,937,953

Transient Room Tax Fund

Transfers	350,000
Contingency	150,000
Unappropriated Ending Fund Balance	<u>33,063</u>
Total Requirements	533,063

Event Center Endowment Fund

Transfers	3,500
Contingency	40,000
Unappropriated Ending Fund Balance	<u>40,447</u>
Total Requirements	83,947

Florence Event Center Enterprise Fund	
Event Center Program	760,259
	<u>760,259</u>
Transfers	58,481
Contingency	100,000
Unappropriated Ending Fund Balance	<u>133,666</u>
Total Requirements	1,052,407
Airport Enterprise Fund	
Airport Program	1,510,203
	<u>1,510,203</u>
Transfers	-
Contingency	20,000
Unappropriated Ending Fund Balance	<u>10,850</u>
Total Requirements	1,541,053
General Obligation Debt Service Fund	
Debt Service	314,452
Transfers	-
Unappropriated Ending Fund Balance	<u>417,682</u>
Total Requirements	732,134
Revenue Debt Service Fund	
Debt Service	1,289,402
Transfers	1,643,298
Contingency	-
Unappropriated Ending Fund Balance	<u>782,472</u>
Total Requirements	3,715,172
Senior Center Trust and Agency Fund	
Senior Center Program	14,000
	<u>14,000</u>
Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	14,000
Total Appropriation	30,258,818

Future Topics for inclusion in Budget Document

- Performance measures and summary of progress/analysis for enterprises and General Fund
- Establish Minimum Fund Balance and Contingency Goal for Funds and Programs
- Funding for Park Master Plan
- Funding Council Goals for 2011
- Utility rate study to see if City qualifies for Grants
- Capital Acquisition Justification including impact on staff and analysis of impact on performance measures – Similar to FTE Justification
- Highest and Best use of Transient Room Tax
- Marketing Strategy – Economic Development Project
- Status of PERS
- Segregate Interfund and Intrafund Transfers
- List of Contract and Agreement over \$10,000 for budget document
- Consider General Obligation Bond Fund ending fund balance when determining Tax Levy

Project List – Proposed for new Accounting System

Capital Projects

Project Number	Department	Project	Project Description
1101	Wastewater	Trunk Line	Highway 101: Trunk Line Replacement
1102	General	2010B Justice Roof	Justice Center Roof and HVAC Replacement
1103	Wastewater	2010B Wastewater	Rhody Drive gravity sewer plan phase 1: Siuslaw Village pump statn to 35
1104	Stormwater	2010B Storm	Spruce Street LID stormwater improv - Hwy 101 stormwater bypass
1105	Airport	Fueling Island	relocate Aircraft Fueling Island
1106	Airport	PAPI	Install PAPI (Rwy 15)
1107	Airport	Beacon & Pole	Replace Airport Beacon & Pole
1108	Airport	Segmented Circle	Relocate Segmented Circle
1109	Wastewater	Pump Maple	Maple Street Pump Station
1111	Airport	Helicopter Pad	Helicopter parking Pad (50'X 50' PCC)
1112	Airport	Terminal Fence	Relocate & Upgrade Terminal Area Airport Fence; add pedestrian gate
1201	Water	Old Town to Kingwood	Upgrade to 16-inch from WTP through Old Town to Kingwood (URA)
1202	Airport	Terminal Apron	Terminal apron Expansion & Reconfiguration
1203	Street	Interpretive Center	Scenic Byways Siuslaw River Bridge Interpretive Project
1204	Water	Bay Street Loop	Old Town Bay Street Loop (URA)
1205	Street	Overlay	Overlay/inlay program
1206	Water	E. Reservoir	0.5 mg E reservoir or repair roof w/ mixing system to maintain cl2 levels
1207	Water	Main Extension	12-inch Main Extension Hwy 101 - Munsel Lake Road to City Limits
1208	Water	Well #13	Develop of Well #13 - pump, motor, building, raw water transmission
1209	Water	Emergency Generator	Emergency Gen Set @ Water Treatment Plant (domestic)
1210	Finance/Technology	Phone System	Fiber connection creates ability to upgrade Phone System
1211	Finance/Technology	Caselle Clarity	Caselle Upgrade, Server & implementation
1212	Wastewater	Biosolids	Go to Class A Biosolids (including composting)
1213	Wastewater	Master Plan	Master Plan update - collections and solids handling
1214	Street	Hot Oil	Hot Oil Chip seal
1215	Street	Sidewalks	Sidewalks and ADA ramps
1216	Wastewater	Sewer Extension	Sebastian Street Sewer Extension
1217	Water	Well Rehab	Well Rehab Program (2 wells every year)
1218	Airport	Seal Main apron	Slurry Seal Main apron; repaint markings and tie downs
1220	Wastewater	Pickup	F350 Ford Pickup with crane (replacing 1995 Ford PU)
1221	Water	Pickup	Ford 4x4 pickup
1222	Event Center	Upgrade	Facility & Equipment Upgrade & Replacement
1223	Parks	Miller Park Roof	Replace roof at picnic shelter - Miller Park
1224	Street	Crack Seal	Crack seal program
1225	Water	Meter Reading Vehicle	GO-4 Interceptor III meter reading vehicle
1226	Finance/Technology	Computers	Computer Replacement
1227	Finance/Technology	MS Office	Microsoft Office Upgrade
1228	Stormwater	Stormwater	Stormwater small projects
1229	Parks	Tennis Court	Tennis court repair & surface, install Root barrier
1230	Street	Sidewalk Master Plan	Sidewalk Master Plan
1231	Water	SCADA	SCADA (Supervisory Control and Data Acquisition) upgrade

July 7, 2011

City of Florence Budget for 2011-12

1232	Water	ATV	ATV for well field
1233	General	Facility Condition	Facility Condition Survey
1234	Parks	Pocket Park 18th	18th St Pocket Park & Miller Park @ Oak St - shrubs & irrigation
1235	Parks	Park SDC	Develop Park SDC's
1236	Public Works Admin	Postage Equipment	Postage Equipment for Utility Billing
1237	Event Center	HVAC	HVAC - Partial System Replacement
1238	Street	Pavement preservation 2nd to Harbor	Pavement preservation 2nd street to Harbor
1239	Wastewater	Sebastian Street Sewer Extension	Sebastian Street Sewer Extension
1240			
1241			
1242			
1243			
1244			
1245			

Grant Projects

1181	Community Development	EPA Grant	Environmental Protection Agency
1281	Community Development	TGM Grant	Transportation and Growth Management, Oregon Dept. of Transportation
1282	Community Development	Periodic Review	Dept. of Land Conservation and Development
1283	Community Development	Coastal Technical Asst	Dept. of Land Conservation and Development
1284	Justice	DUII	
1285			
1286			
1287			

The following Capital Project link to Grants:

1201	<i>Water</i>	<i>Old Town to Kingwood</i>	<i>Upgrade to 16-inch from WTP through Old Town to Kingwood (URA)</i>
1204	<i>Water</i>	<i>Bay Street Loop</i>	<i>Old Town Bay Street Loop (URA)</i>
1203	<i>Street</i>	<i>Interpretive Center</i>	<i>Scenic Byways Siuslaw River Bridge Interpretive Project</i>
1238	<i>Street</i>	<i>Pavement preservation 2nd</i>	<i>Pavement preservation 2nd street to Harbor</i>

Index

- Accounting System, 27
- Administration Allocation, 24, 74
- Administrative Allocation for 5 Years, 75
- Airport, 7, 9, 10, 12, 21, 22, 23, 24, 25, 29, 30, 44, 54, 57, 59, 64, 65, 66, 74, 75, 76, 81
- Airport Program, 23, 30
- Allocations, 34
- Appropriation, 32, 77
- Assigned Fund, 33
- Audit Basis, 35
- Available Fund, 12, 33, 69
- Available Fund balance, 12
- Balanced Budget, 8
- Balancing the Budget, 36
- Basis of Accounting, 34
- Beginning Fund Balance, 33, 56
- Budget Appropriation, 32
- Budget Assumptions, 13, 19, 21
- Budget Basis, 34, 35
- Budget Calendar, 13, 19
- Budget Committee, 7, 8, 10, 13, 14, 15, 17, 18, 19, 21, 29, 36
- Budget Message, 7, 13, 18, 19, 21
- Budget Officer, 7, 14, 18, 19, 20, 27, 28
- Budget Process, 18
- Building Program, 10, 12, 21, 22, 25, 29, 31, 54, 69, 72, 73
- Capital, 8, 13, 14, 16, 18, 19, 22, 25, 29, 33, 35, 36, 37, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 68, 71, 76, 80, 81, 82
- Capital Asset Policy, 37
- Capital Criteria, 8
- Capital Current Year, 57
- Capital Debt Policies, 8
- Capital Plan – Five Years, 59
- Capital Projects, 8, 13, 25, 56, 57, 58, 81
- Carry-over Adjustment, 56
- Changes to the Budget after Adoption, 20
- Chart of Accounts, 32, 85
- City Engineer, 10, 26, 45, 47, 53
- City Manager, 7, 8, 10, 13, 14, 18, 19, 21, 24, 30, 33, 37, 38, 44, 47, 51, 52, 55, 74
- City Recorder, 13, 14, 19, 21, 24, 30, 47, 52, 74
- Committed Fund, 33
- Committee Members, 17
- Connectivity and Access to City-wide Network, 27
- Contingency, 11, 22, 32, 76, 80
- contract employees, 38, 44
- Council Goals, 21, 80
- Criteria and Policies, 8
- Debt, 8, 14, 19, 21, 28, 30, 32, 35, 41, 57, 58, 65, 66, 67, 68, 69, 70, 72, 73, 76
- Debt Limitation, 68
- Debt Transfers, 70
- Department Heads, 7, 10, 13, 18, 19
- Detail Budget Assumptions, 21, 40
- Documents for Submission, 16
- Eliminated Funds, 29
- Eliminated Positions, 45
- Ending Fund Balance, 20, 33, 76
- Equipment Replacement, 28
- Event Center Program, 30
- Event Center Rate Increase, 42
- External Transfers, 11, 35, 36
- Financial Policies, 8, 21, 33
- Financial Policy Changes and Updates, 33
- FTE Count by Department, 51
- Full Time Equivalent Employees, 54
- Fund Structure, 30, 34
- Fund, Program and Department Fund Balance, 32
- Funding of Capital Projects, 8
- Future Debt Service, 66
- Future Topics, 80
- GASB, 33, 34
- General Expectations, 8
- General Fund Expenditures for 5 years, 75
- Goal is a Balanced Budget, 35
- Governing Body, 17
- Grant Policy, 33, 38
- Grant Projects, 82
- Grants, 8, 13, 18, 20, 21, 25, 29, 31, 35, 64, 80, 82
- In Lieu of Franchise, 69
- Interfund Loans, 71
- Jail, 29, 30, 31, 60
- Justice Program, 30, 31
- Lane County IGA, 67
- Level of Service, 36

Material and Services, 35, 44
Medical Insurance HSA, 45
New Debt, 25, 58, 70, 72, 73
New Positions, 45
New Programs and Activities, 11
New Programs or Projects, 25
Notifications, 15, 16
Operating Expense, 32, 44, 74, 75
Operating Revenue, 32, 40
Other Taxes, 41
Overhead Allocations, 11, 12
Parks, 22, 23, 25, 30, 31, 47, 51, 52, 57, 60, 65, 66, 67, 69, 70, 72, 73, 81, 82
Payroll Taxes and Benefits, 55
Personal Services, 10, 11, 16, 21, 24, 36, 37, 44, 64, 74
Personal Services Criteria, 10
Policy Topics, 21
Positions and Count by Department, 52
Progressions, 33, 46, 49
Project List, 81
Property Tax, 9, 15, 40, 41
Property Taxes, 9, 12, 14, 40, 41
Proposed Programs and Funds, 28
Public Works Shared Expense Allocation, 75
Public Works Shared Expenses, 24
Publish Documents, 16
Purchasing Policy, 36
Questions and Comments, 21
Renewal and Replacement, 25
Represented Labor Hourly Wage Rates, 50
Request for New FTE, 26
Required Material for the Document, 16
Required Notices, 15
Resolutions in Published Budget, 15
Restricted Fund, 29, 33
Revenue Sharing, 11, 14, 15, 21, 41
Salary and Wage Increase, 44
Salary Range by Grade, 47
Salary Range Structure, 46
Salary Transfers, 69
Service Level, 9
Significant Topics, 22
Stormwater, 9, 22, 30, 35, 42, 43, 51, 53, 54, 55, 56, 57, 61, 65, 66, 70, 71, 72, 73, 74, 75, 76, 81
Streets Program, 30
Subsidy Transfers, 22
Support Transfers, 69
Technology Project, 21, 27
temporary employees, 44
Transfer by Department, 72
Transfers, 11, 21, 24, 32, 69, 70, 72, 73, 75, 80
Transfers by Type, 73
Transient Room Tax, 11, 25, 29, 30, 72, 73, 76, 80
Utility Rate Increases, 42
Utility Rates, 21
Vacancy Policy, 37
Wastewater Program, 23, 30
Water Program, 23, 30

Revised Chart of Accounts

The next section included a list of new accounts arranged by fund, by department. The Category column links to the Financial Summary and Forecast line descriptions. Any account active since July 1, 2007 is mapped to a new account.

Fund	New Department	Category	Acct	New Account Description	Existing	Existing Account Description	Type	Fund2	Dept
General	General	Fund Balance, beginning	10-11-9100	Fund Balance, beginning	001-000-401000	CARRYOVER	Resource	General	General
General	General	Property Tax	10-11-4002	Property Tax Receipts - Prior	001-000-402000	PRIOR YEAR TAXES	Resource	General	General
General	General	Interest Income	10-11-7350	Interest Income	001-000-403000	INTEREST INCOME	Resource	General	General
General	General	Fines, Fees and Permits	10-11-4519	Fees - NSF - ACH	001-000-403005	NSF Check/ACH Fees	Resource	General	General
General	General	Fines, Fees and Permits	10-11-4510	Fees - License	001-000-404000	LICENSES & FEES	Resource	General	General
General	Municipal Court	Fines, Fees and Permits	10-26-4507	Fees - Fines - Forfeitures	001-000-405000	FINES & FORFEITURES	Resource	General	Municipal Court
General	General	Rental Income	10-11-4758	Rental Income	001-000-406000	MISC RENTALS	Resource	General	General
General	General	Other Tax	10-11-4236	Oregon Liquor Tax	001-000-407000	OLCC LIQUOR TAX	Resource	General	General
General	General	Other Tax	10-11-4233	Oregon Cigarette Tax	001-000-408000	STATE CIGARETTE TAX	Resource	General	General
General	General	Franchise Fees	10-11-4654	Franchise Fee - Electric	001-000-410000	FRANCHISE FEES - ELECT	Resource	General	General
General	General	Franchise Fees	10-11-4657	Franchise Fee - Telephone	001-000-411000	FRANCHISE FEES - TELEPH.	Resource	General	General
General	General	Franchise Fees	10-11-4651	Franchise Fee - Cable TV	001-000-412000	FRANCHISE FEES - CLBL TV	Resource	General	General
General	General	Franchise Fees	10-11-4652	Franchise Fee - Computer Data	001-000-413000	FRANCHISE FEES - COMPUTER DATA	Resource	General	General
General	General	Franchise Fees	10-11-4659	Franchise Fee - Water	001-000-414000	FRANCHISE FEES - WATER	Resource	General	General
General	General	Property Tax	10-11-4005	In Lieu of Property Tax Revenue	001-000-431000	IN LIEU OF TAXES	Resource	General	General
General	Police	Contract Revenue	10-21-4374	Contract Revenue - Police	001-000-431060	CONTRACT POLICE SERVICES	Resource	General	Police
General	Police	Grant Revenue	10-21-7121	Grant Revenue - Federal	001-000-431062	COPS GRANT HIRED JUNE 1, 2011	Resource	General	Police
General	Police	Fines, Fees and Permits	10-21-4501	Fees - Alarm Reinstatement	001-000-431090	ALARM REINSTATEMENT FEE	Resource	General	Police
General	General	Fines, Fees and Permits	10-11-4546	Fees - Street Closure	001-000-431095	STREET CLOSURE PERMIT FEES	Resource	General	General
General	Police	Fines, Fees and Permits	10-21-4537	Fees - Report, Fingerprint, Subpoena	001-000-431105	REPORTS, FINGERPRINTS, SUPOENAS	Resource	General	Police
General	Police	Fines, Fees and Permits	10-21-4522	Fees - Other (Impound, mental health)	001-000-431110	IMPOUND FEES/MENTAL HEALTH TR	Resource	General	Police
General	Planning & Development	Fines, Fees and Permits	10-57-4534	Fees - Planning - Zoning	001-000-431117	PLANNING/ZONING FEES	Resource	General	General
General	Planning & Development	Other Compensation	10-57-5260	Grant Reimbursed Payroll	001-000-431119	PLANNING TRANSFERS FROM GRANTS	Resource	General	Planning & Development
General	General	Other Revenue	10-11-4801	Copies	001-000-431125	COPIES	Resource	General	General
Public Works	Parks	Debt Proceeds	20-11-7250	Loan Proceeds	001-000-432010	LOAN PROCEEDS - PARKS VEHICLE	Resource	General	Parks
General	Police	Debt Proceeds	10-21-7250	Loan Proceeds	001-000-432015	LOAN PROCEEDS - POLICE VEHICLE	Resource	General	Police
General	Police	Debt Proceeds	10-21-7250	Loan Proceeds	001-000-432020	LOAN PROCEEDS - CAD SOFTWARE	Resource	General	Police
General	Finance/Technology	Debt Proceeds	10-85-7250	Loan Proceeds	001-000-432022	LOAN PROCEEDS - PC/MS OFFICE	Resource	General	Finance/Technology
General	Police	Other Revenue	10-21-4812	Reimbursement - Weapon	001-000-438500	WEAPON REIMBURSEMENT	Resource	General	Police
General	Police	Other Revenue	10-21-4819	Traffic Safety Program	001-000-438604	TRAFFIC SAFETY PROGRAM REVENUE	Resource	General	Police
General	Police	Grant Revenue	10-21-7178	Donations K-9	001-000-438607	K-9 CONTRIBUTIONS	Resource	General	Police
General	General	Other Tax	10-11-4239	Oregon Revenue Sharing	001-000-438609	OREGON REVENUE SHARING	Resource	General	General
General	General	Other Revenue	10-11-4809	Other Revenue	001-000-439000	OTHER	Resource	General	General
General	General	Other Revenue	10-11-4805	Insurance Distribution	001-000-439001	OTHER	Resource	General	General
General	General	Fines, Fees and Permits	10-11-4516	Fees - Lien Search	001-000-439500	LIEN SEARCH FEES	Resource	General	General
General	General	Other Revenue	10-11-4809	Other Revenue	001-000-440002	PASSPORT SERVICES	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	001-000-450000	ADMINISTRATIVE SERVICES	Resource	General	General
General	Police	Grant Revenue	10-21-7121	Grant Revenue - Federal	001-000-460304	FEDERAL GRANT - OACP DUUI	Resource	Grant	Police
General	Police	Grant Revenue	10-21-7121	Grant Revenue - Federal	001-000-460305	FEDERAL GRANT - SAFETY BELT	Resource	Grant	Police
General	Planning & Development	Grant Revenue	10-57-7121	Grant Revenue - Federal	001-000-460321	FEDERAL GRANT - EPA	Resource	Grant	Planning & Development
General	Planning & Development	Grant Revenue	10-57-7121	Grant Revenue - Federal	001-000-460330	FEDERAL GRANT - TRANS GROWTH MGT	Resource	Grant	Planning & Development
General	Finance/Technology	Grant Revenue	10-85-7129	Grant Revenue	001-000-470301	LOCAL GRANT - LCOG FIBER	Resource	General	Finance/Technology
General	911 Center	Transfers - In	10-22-8801	Transfer In	001-000-490002	TRANS FROM 9-1-1	Resource	General	General
General	General	In Lieu of Franchise Fee - In	10-11-8841	In Lieu of Franchise Fee in	001-000-490017	IN LIEU OF FRANCHISE - WATER	Resource	General	General
General	General	In Lieu of Franchise Fee - In	10-11-8841	In Lieu of Franchise Fee in	001-000-490019	IN LIEU OF FRAN - WASTEWATER	Resource	General	General
General	General	Transfers - In	10-11-8801	Transfer In	001-000-490050	TRANSFER FROM TRANSIT	Resource	General	General
Public Works	Parks	Subsidy Transfer - In	20-11-8851	Transfer In - Subsidy	001-000-490051	TRANSFER TO WATER	Resource	General	Parks
Public Works	Parks	Debt Transfers - In	20-11-8811	Transfer In - Debt	001-000-490052	TRANSFER IN DEBT PROCEEDS 2011	Resource	General	Parks
General	Finance/Technology	Debt Transfers - In	10-85-8811	Transfer In - Debt	001-000-490053	TRANSFER IN DEBT PROCEEDS 2011	Resource	General	Finance/Technology
General	Planning & Development	Transfers - In	10-57-8801	Transfer In	001-000-490054	TRANSFER TO PLANNING FROM BUILDING	Resource	General	Planning & Development
General	General	Debt Transfers - In	10-11-8811	Transfer In - Debt	001-000-490051	TRANSFER IN	Resource	General	General
General	General	Debt Transfers - In	10-11-8811	Transfer In - Debt	001-000-490051	TRANSFER IN	Resource	General	General
General	General	Property Tax	10-11-4001	Property Tax Receipts - Current	001-000-499997	CURRENT YEAR PROPERTY TAX	Resource	General	General
General	General	Other Revenue	10-11-4810	Reimbursement - Urban Renewal	001-000-499999	URBAN RENEWAL REIMBURSEMENTS	Resource	General	General
General	City Manager/City Recorder	Other Revenue	10-84-4810	Reimbursement - Urban Renewal	001-000-499999	URBAN RENEWAL REIMBURSEMENTS	Resource	General	General
Public Works	Public Works Shared	Other Revenue	20-99-4810	Reimbursement - Urban Renewal	001-000-499999	URBAN RENEWAL REIMBURSEMENTS	Resource	General	General
General	Finance/Technology	Other Revenue	10-85-4810	Reimbursement - Urban Renewal	001-000-500000	URBAN RENEWAL REIMBURSEMENTS	Resource	General	General
General	Finance/Technology	Other Revenue	10-85-4810	Reimbursement - Urban Renewal	001-000-500000	URBAN RENEWAL REIMBURSEMENTS	Resource	General	General
General	Planning & Development	Regular Employees	10-57-5117	Community Development Director	001-005-100059	COMMUNITY DEVELOPMENT DIRECTOR	Expense	General	Planning & Development
General	Planning & Development	Regular Employees	10-57-5129	Planning Technician	001-005-100061	PLANNING TECHNICIAN	Expense	General	Planning & Development
General	Planning & Development	Regular Employees	10-57-5106	Associate Planner	001-005-100062	ASSOCIATE PLANNER	Expense	General	Planning & Development
General	Planning & Development	Regular Employees	10-57-5105	Assistant Planner	001-005-100063	ASSISTANT PLANNER	Expense	General	Planning & Development
General	Planning & Development	Regular Employees	10-57-5140	Senior Planner	001-005-100067	SENIOR PLANNER	Expense	General	Planning & Development
General	Planning & Development	Regular Employees	10-57-5110	Building Technician	001-005-100083	Building Technician	Expense	General	Planning & Development
General	Planning & Development	Regular Employees	10-57-5108	Building Maintenance	001-005-100100	BUILDING MAINTENANCE	Expense	General	Planning & Development
General	Planning & Development	Other Compensation	10-57-5201	Overtime	001-005-100111	OVERTIME	Expense	General	Planning & Development
General	Planning & Development	Other Compensation	10-57-5298	Merit Increase	001-005-100113	MERIT INCREASES	Expense	General	Planning & Development
General	Planning & Development	Payroll Taxes	10-57-5504	Unemployment Insurance	001-005-104600	UNEMPLOYMENT INSURANCE	Expense	General	Planning & Development
General	Planning & Development	Payroll Taxes	10-57-5501	FICA - Medicare	001-005-104700	SOCIAL SECURITY	Expense	General	Planning & Development
General	Planning & Development	Employee Benefits	10-57-5620	Medical Insurance	001-005-104800	MEDICAL INSURANCE	Expense	General	Planning & Development

General	Planning & Development	Employee Benefits	10-57-5623	Dental Insurance	001-005-104801	DENTAL INSURANCE	Expense	General	Planning & Development
General	Planning & Development	Employee Benefits	10-57-5628	Life - Disability Insurance	001-005-104802	LIFE AND DISABILITY INSURANCE	Expense	General	Planning & Development
General	Planning & Development	Payroll Taxes	10-57-5507	Worker Compensation	001-005-104900	WORKER'S COMPENSATION	Expense	General	Planning & Development
General	Planning & Development	Retirement	10-57-5730	Retirement Plan	001-005-105002	RETIREMENT PLAN	Expense	General	Planning & Development
General	Planning & Development	Other Compensation	10-57-5210	Allowances	001-005-105003	ALLOWANCES	Expense	General	Planning & Development
General	Planning & Development	Other Compensation	10-57-5260	Grant Reimbursed Payroll	001-005-106010	GRANT REIMB - PERSONAL SERVICE	Expense	General	Planning & Development
General	Planning & Development	Other Compensation	10-57-5299	Accrued Payroll Expense	001-005-199999	ACCRUED PAYROLL EXPENSE	Expense	General	Planning & Development
General	Planning & Development	Contract Employees	10-57-5850	Contract Labor	001-005-200049	CONTRACT LABOR	Expense	General	Planning & Development
General	City Manager/City Recorder	Contract Employees	10-84-5850	Contract Labor	001-005-200049	CONTRACT LABOR	Expense	General	Planning & Development
General	Planning & Development	Operating	10-57-6274	Supplies - Office	001-005-200100	OFFICE SUPPLIES	Expense	General	Planning & Development
General	Planning & Development	Office	10-57-6773	Training - Travel - Mileage	001-005-200200	TRAVEL AND TRAINING	Expense	General	Planning & Development
General	Planning & Development	Office	10-57-6731	Membership - Dues	001-005-200300	MEMBERSHIP AND DUES	Expense	General	Planning & Development
General	Planning & Development	Technology	10-57-6619	Technology - Telecom - Internet	001-005-200400	TELEPHONE	Expense	General	Planning & Development
General	Planning & Development	Maintenance	10-57-6574	Vehicle Operation - Maint	001-005-201500	VEHICLE OPERATION & MAINT.	Expense	General	Planning & Development
General	Planning & Development	Technology	10-57-6625	Technology - Workstations	001-005-201550	COMPUTER OPERAT. & MAINT.	Expense	General	Planning & Development
General	Planning & Development	Grant Expense	10-57-7520	Grant Expense	001-005-201555	GIS GRANT MATCH	Expense	General	Planning & Development
General	Planning & Development	Office	10-57-6752	Publications - Subscriptions	001-005-202000	PUBLICATIONS & SUBSCRIPT.	Expense	General	Planning & Development
General	Planning & Development	Office	10-57-6738	Postage - Shipping	001-005-202100	POSTAGE	Expense	General	Planning & Development
General	Planning & Development	Grant Revenue	10-57-7121	Grant Revenue - Federal	001-005-202200	COASTAL TECHNICAL ASSISTANCE	Resource	Grant	Planning & Development
General	Planning & Development	Grant Expense	10-57-7520	Grant Expense	001-005-202201	EPA GRANT EXPENSE	Expense	Grant	Planning & Development
General	Planning & Development	Grant Expense	10-57-7520	Grant Expense	001-005-202202	EPA GRANT EXPENSE CONTRACT	Expense	Grant	Planning & Development
General	Planning & Development	Maintenance	10-57-6553	Maintenance Agreement	001-005-202300	MAINTENANCE AGREEMENT	Expense	General	Planning & Development
General	Planning & Development	Operating	10-57-6244	Land Use Fees	001-005-202401	LAND USE FEES	Expense	General	Planning & Development
General	Planning & Development	Contract Services	10-57-6420	Consulting - Contract Services	001-005-203000	CONTRACTUAL SERVICES	Expense	General	Planning & Development
General	Planning & Development	Contract Services	10-57-6420	Consulting - Contract Services	001-005-203050	CONTRACTUAL SERVICES - RARE	Expense	General	Planning & Development
General	Planning & Development	Contract Services	10-57-6427	Insurance	001-005-203250	INSURANCE	Expense	General	Planning & Development
General	Planning & Development	Operating	10-57-6246	Legal Notices	001-005-203600	LEGAL NOTICES	Expense	General	Planning & Development
General	Planning & Development	Contract Services	10-57-6430	Legal Services	001-005-203601	LEGAL SERVICES	Expense	General	Planning & Development
General	Planning & Development	Office	10-57-6780	Video - Public Meeting	001-005-280000	VIDEO TAPE MEETINGS	Expense	General	Planning & Development
General	Planning & Development	Operating	10-57-6249	Other Expense	001-005-290000	OTHER	Expense	General	Planning & Development
General	Planning & Development	Office	10-57-6703	Bank Charges	001-005-290050	BANK CHARGES	Expense	General	Planning & Development
General	Planning & Development	Administration - Out	10-57-8921	Transfer Out - AdmIn	001-005-290100	ADMINISTRATIVE SERVICES	Expense	General	Planning & Development
General	Planning & Development	Operating	10-57-6228	Grant Reimbursed Expense	001-005-290200	GRANT REIMB - SUPPLIES	Expense	General	Planning & Development
General	Municipal Court	Regular Employees	10-26-5139	Senior Court Clerk	001-007-100061	SENIOR COURT CLERK	Expense	General	Municipal Court
General	Municipal Court	Regular Employees	10-26-5119	Court Clerk	001-007-100062	COURT CLERK	Expense	General	Municipal Court
General	Municipal Court	Regular Employees	10-26-5119	Court Clerk	001-007-100063	COURT CLERK (HALF TIME)	Expense	General	Municipal Court
General	Municipal Court	Other Compensation	10-26-5201	Overtime	001-007-100111	OVERTIME	Expense	General	Municipal Court
General	Municipal Court	Other Compensation	10-26-5298	Merit Increase	001-007-100113	MERIT INCREASES	Expense	General	Municipal Court
General	Municipal Court	Payroll Taxes	10-26-5504	Unemployment Insurance	001-007-104600	UNEMPLOYMENT INSURANCE	Expense	General	Municipal Court
General	Municipal Court	Payroll Taxes	10-26-5501	FICA - Medicare	001-007-104700	SOCIAL SECURITY	Expense	General	Municipal Court
General	Municipal Court	Employee Benefits	10-26-5620	Medical Insurance	001-007-104800	MEDICAL INSURANCE	Expense	General	Municipal Court
General	Municipal Court	Employee Benefits	10-26-5623	Dental Insurance	001-007-104801	DENTAL INSURANCE	Expense	General	Municipal Court
General	Municipal Court	Employee Benefits	10-26-5628	Life - Disability Insurance	001-007-104802	LIFE AND DISABILITY INSURANCE	Expense	General	Municipal Court
General	Municipal Court	Payroll Taxes	10-26-5507	Worker Compensation	001-007-104900	WORKER'S COMPENSATION	Expense	General	Municipal Court
General	Municipal Court	Retirement	10-26-5730	Retirement Plan	001-007-105002	RETIREMENT PLAN	Expense	General	Municipal Court
General	Municipal Court	Other Compensation	10-26-5299	Accrued Payroll Expense	001-007-199999	ACCRUED PAYROLL EXPENSE	Expense	General	Municipal Court
General	Municipal Court	Contract Employees	10-26-5886	Contract Municipal Judge	001-007-200010	MUNI JUDGE CONTRACT	Expense	General	Municipal Court
General	Municipal Court	Contract Employees	10-26-5890	Contract Public Defender	001-007-200030	CONTRACT PUBLIC DEFENDER	Expense	General	Municipal Court
General	Municipal Court	Contract Employees	10-26-5887	Contract Prosecutor	001-007-200040	CONTRACT PROSECUTOR	Expense	General	Municipal Court
General	Municipal Court	Contract Employees	10-26-5850	Contract Labor	001-007-200049	CONTRACT LABOR	Expense	General	Municipal Court
General	Municipal Court	Operating	10-26-6274	Supplies - Office	001-007-200101	OFFICE SUPPLIES	Expense	General	Municipal Court
General	Municipal Court	Office	10-26-6773	Training - Travel - Mileage	001-007-200200	TRAVEL AND TRAINING	Expense	General	Municipal Court
General	Municipal Court	Office	10-26-6731	Membership - Dues	001-007-200300	MEMBERSHIP AND DUES	Expense	General	Municipal Court
General	Municipal Court	Technology	10-26-6619	Technology - Telecom - Internet	001-007-200400	TELEPHONE	Expense	General	Municipal Court
General	Municipal Court	Maintenance	10-26-6523	Maintenance - Building	001-007-201912	BUILDING MAINTENANCE	Expense	General	Municipal Court
General	Municipal Court	Office	10-26-6752	Publications - Subscriptions	001-007-202000	PUBLICATIONS & SUBSCRIPT.	Expense	General	Municipal Court
General	Municipal Court	Office	10-26-6738	Postage - Shipping	001-007-202100	POSTAGE	Expense	General	Municipal Court
General	Municipal Court	Maintenance	10-26-6553	Maintenance Agreement	001-007-202300	MAINTENANCE AGREEMENT	Expense	General	Municipal Court
General	Municipal Court	Operating	10-26-6242	Juror Fees - Meals	001-007-230000	JUROR'S FEES AND MEALS	Expense	General	Municipal Court
General	Municipal Court	Operating	10-26-6296	Witness Fees - Mileage	001-007-230050	WITNESS FEES / MILEAGE	Expense	General	Municipal Court
General	Municipal Court	Technology	10-26-6616	Technology - Services	001-007-235501	COURT COMPUTER SERVICES	Expense	General	Municipal Court
General	Municipal Court	Operating	10-26-6249	Other Expense	001-007-290000	OTHER	Expense	General	Municipal Court
General	Municipal Court	Office	10-26-6703	Bank Charges	001-007-290050	BANK CHARGES	Expense	General	Municipal Court
General	Municipal Court	Administration - Out	10-26-8921	Transfer Out - AdmIn	001-007-290100	ADMINISTRATIVE SERVICES	Expense	General	Municipal Court
Public Works	Parks	Regular Employees	20-11-5135	Public Works Manager	001-010-100055	PUBLIC WORKS/GIS MANAGER	Expense	General	Parks
Public Works	Parks	Regular Employees	20-11-5102	Administrative Assistant	001-010-100060	PW/FIN. ADMIN. ASSISTANT	Expense	General	Parks
Public Works	Parks	Regular Employees	20-11-5106	Associate Planner	001-010-100062	ASSOCIATE PLANNER	Expense	General	Parks
Public Works	Parks	Regular Employees	20-11-5134	Public Works Director	001-010-100065	PUBLIC WORKS DIRECTOR	Expense	General	Parks
Public Works	Parks	Regular Employees	20-11-5140	Senior Planner	001-010-100067	SENIOR PLANNER	Expense	General	Parks
Public Works	Parks	Regular Employees	20-11-5128	Park Maintenance Supervisor	001-010-100068	PARKS MAINT. SUPERVISOR	Expense	General	Parks
Public Works	Parks	Regular Employees	20-11-5144	Utility Worker 1	001-010-100086	UTILITY WORKER I	Expense	General	Parks

Public Works	Parks	Other Compensation	20-11-5201	Overtime	001-010-100111	OVERTIME	Expense	General	Parks
Public Works	Parks	Other Compensation	20-11-5298	Merit Increase	001-010-100113	MERIT INCREASES	Expense	General	Parks
Public Works	Parks	Payroll Taxes	20-11-5504	Unemployment Insurance	001-010-104600	UNEMPLOYMENT INSURANCE	Expense	General	Parks
Public Works	Parks	Payroll Taxes	20-11-5501	FICA - Medicare	001-010-104700	SOCIAL SECURITY	Expense	General	Parks
Public Works	Parks	Employee Benefits	20-11-5620	Medical Insurance	001-010-104800	MEDICAL INSURANCE	Expense	General	Parks
Public Works	Parks	Employee Benefits	20-11-5623	Dental Insurance	001-010-104801	DENTAL INSURANCE	Expense	General	Parks
Public Works	Parks	Employee Benefits	20-11-5628	Life - Disability Insurance	001-010-104802	LIFE AND DISABILITY INSURANCE	Expense	General	Parks
Public Works	Parks	Payroll Taxes	20-11-5507	Worker Compensation	001-010-104900	WORKER'S COMPENSATION	Expense	General	Parks
Public Works	Parks	Retirement	20-11-5730	Retirement Plan	001-010-105002	RETIREMENT PLAN	Expense	General	Parks
Public Works	Parks	Other Compensation	20-11-5210	Allowances	001-010-105003	ALLOWANCES	Expense	General	Parks
Public Works	Parks	Other Compensation	20-11-5299	Accrued Payroll Expense	001-010-199999	ACCRUED PAYROLL EXPENSE	Expense	General	Parks
Public Works	Parks	Contract Employees	20-11-5850	Contract Labor	001-010-200049	CONTRACT LABOR	Expense	General	Parks
Public Works	Parks	Office	20-11-6773	Training - Travel - Mileage	001-010-200200	TRAVEL AND TRAINING	Expense	General	Parks
Public Works	Parks	Maintenance	20-11-6574	Vehicle Operation - Maint	001-010-201500	VEHICLE OPERATION & MAIN.	Expense	General	Parks
Public Works	Parks	Debt Service	20-11-7661	Debt Service - Contract Interest	001-010-201501	VEHICLE LEASE PAYMENT	Expense	General	Parks
Public Works	Parks	Debt Service	20-11-7660	Debt Service - Contract	001-010-201502	VEHICLE LEASE INTEREST PYMT	Expense	General	Parks
Public Works	Parks	Maintenance	20-11-6523	Maintenance - Building	001-010-201912	BUILDING MAINTENANCE	Expense	General	Parks
Public Works	Parks	Maintenance	20-11-6532	Maintenance - Equipment	001-010-203105	EQUIPMENT MAINTENANCE	Expense	General	Parks
Public Works	Parks	Contract Services	20-11-6427	Insurance	001-010-203250	INSURANCE	Expense	General	Parks
Public Works	Parks	Utilities	20-11-6303	Utilities	001-010-203500	UTILITIES	Expense	General	Parks
Public Works	Parks	Maintenance	20-11-6571	Supplies - Maintenance	001-010-208010	MAINTENANCE SUPPLIES	Expense	General	Parks
Public Works	Parks	Maintenance	20-11-6568	Supplies - Landscaping	001-010-208111	MATERIALS AND FERTILZER	Expense	General	Parks
Public Works	Parks	Maintenance	20-11-6535	Maintenance - Facility	001-010-280050	FACILITIES MAINTENANCE	Expense	General	Parks
Public Works	Parks	Operating	20-11-6285	Tools - Fixtures	001-010-280052	SMALL FIXTURE REPLACEMENT	Expense	General	Parks
Public Works	Parks	Operating	20-11-6249	Other Expense	001-010-290000	OTHER	Expense	General	Parks
Public Works	Parks	Operating	20-11-6275	Supplies - Safety	001-010-290007	SAFETY SUPPLIES	Expense	General	Parks
Public Works	Parks	Administration - Out	20-11-8921	Transfer Out - Admn	001-010-290100	ADMINISTRATIVE SERVICES	Expense	General	Parks
Public Works	Parks	Capital Outlay	20-11-8580	Capital Outlay	001-010-300101	VETERANS PARK PROJECT	Expense	General	Parks
Public Works	Parks	Capital Outlay	20-11-8580	Capital Outlay	001-010-300105	MILLER PARK ADA PATH/TRAIL	Expense	General	Parks
Public Works	Parks	Capital Outlay - Bond	20-11-8240	Capital Outlay - Bond	001-010-300106	CAPITAL: MILLER ROOF	Expense	General	Parks
Public Works	Parks	Capital Outlay - Bond	20-11-8240	Capital Outlay - Bond	001-010-300107	CAPITAL: POCKET PARK 18TH	Expense	General	Parks
Public Works	Parks	Capital Outlay - Bond	20-11-8240	Capital Outlay - Bond	001-010-300108	CAPITAL: TENNIS COURT	Expense	General	Parks
Public Works	Parks	Capital Outlay	20-11-8580	Capital Outlay	001-010-300109	CAPITAL: PARK SDC	Expense	General	Parks
Public Works	Parks	Capital Outlay	20-11-8580	Capital Outlay	001-010-300317	12TH ST BIKE PATH (Rhody-King)	Expense	General	Parks
Public Works	Parks	Capital Outlay	20-11-8580	Capital Outlay	001-010-320500	EQUIPMENT	Expense	General	Parks
Public Works	Parks	Capital Outlay	20-11-8580	Capital Outlay	001-010-320505	PARKS VEHICLE	Expense	General	Parks
Public Works	Parks	Debt Transfers - Out	20-11-8911	Transfer Out - Debt	001-010-500156	TRANSFER TO 2011 BOND FUND	Expense	General	Parks
General	Police	Regular Employees	10-21-5130	Police Chief	001-021-100070	CHIEF	Expense	General	Police
General	Police	Regular Employees	10-21-5131	Police Lieutenant	001-021-100071	LIEUTENANT	Expense	General	Police
General	Police	Regular Employees	10-21-5133	Police Sergeants	001-021-100072	SERGEANTS	Expense	General	Police
General	911 Center	Regular Employees	10-22-5116	Communications Supervisor	001-021-100073	COMMUNICATIONS SUPERVISOR	Expense	General	Police
General	Police	Represented Employees	10-21-5132	Police Officers	001-021-100074	POLICE OFFICERS	Expense	General	Police
General	911 Center	Represented Employees	10-22-5115	Communications Officer	001-021-100075	COMMUNICATIONS OFFICERS	Expense	General	Police
General	Police	Regular Employees	10-21-5136	School Resource Officer	001-021-100076	SCHOOL RESOURCE OFFICER	Expense	General	Police
General	Code Enforcement	Represented Employees	10-24-5114	Code Enforcement Officers	001-021-100077	CODES ENFORCEMENT OFFICER	Expense	General	Police
General	Police	Regular Employees	10-21-5120	Court Security Officer	001-021-100078	COURT SECURITY OFFICER	Expense	General	Police
General	Police	Represented Employees	10-21-5132	Police Officers	001-021-100079	COPS GRANT HIRED JUNE 1, 2011	Expense	General	Police
General	Police	Regular Employees	10-21-5108	Building Maintenance	001-021-100100	BUILDING MAINTENANCE	Expense	General	Police
General	Police	Regular Employees	10-21-5137	Secretary	001-021-100101	SECRETARY	Expense	General	Police
General	Police	Other Compensation	10-21-5201	Overtime	001-021-100111	OVERTIME	Expense	General	Police
General	Police	Other Compensation	10-21-5298	Merit Increase	001-021-100113	MERIT INCREASES	Expense	General	Police
General	Police	Payroll Taxes	10-21-5504	Unemployment Insurance	001-021-104600	UNEMPLOYMENT INSURANCE	Expense	General	Police
General	Police	Payroll Taxes	10-21-5501	FICA - Medicare	001-021-104700	SOCIAL SECURITY	Expense	General	Police
General	Police	Employee Benefits	10-21-5620	Medical Insurance	001-021-104800	MEDICAL INSURANCE	Expense	General	Police
General	Police	Employee Benefits	10-21-5623	Dental Insurance	001-021-104801	DENTAL INSURANCE	Expense	General	Police
General	Police	Employee Benefits	10-21-5628	Life - Disability Insurance	001-021-104802	LIFE & DISABILITY INSURANCE	Expense	General	Police
General	Police	Payroll Taxes	10-21-5507	Worker Compensation	001-021-104900	WORKER'S COMPENSATION	Expense	General	Police
General	Police	Retirement	10-21-5730	Retirement Plan	001-021-105002	RETIREMENT PLAN	Expense	General	Police
General	Police	Other Compensation	10-21-5210	Allowances	001-021-105003	ALLOWANCES	Expense	General	Police
General	Police	Other Compensation	10-21-5260	Grant Reimbursed Payroll	001-021-106010	GRANT REIMB - PERSONAL SERVICE	Expense	General	Police
General	Police	Other Compensation	10-21-5299	Accrued Payroll Expense	001-021-199999	ACCRUED PAYROLL EXPENSE	Expense	General	Police
General	Police	Operating	10-21-6214	Emergency Operations	001-021-200055	EMERGENCY OPERATIONS	Expense	General	Police
General	Police	Operating	10-21-6274	Supplies - Office	001-021-200100	OFFICE SUPPLIES	Expense	General	Police
General	Police	Operating	10-21-6265	Supplies	001-021-200102	SUPPLIES	Expense	General	Police
General	Police	Office	10-21-6773	Training - Travel - Mileage	001-021-200200	TRAVEL AND TRAINING	Expense	General	Police
General	Police	Office	10-21-6717	Education Reimbursement	001-021-200230	EDUCATION REIMBURSEMENT	Expense	General	Police
General	Police	Office	10-21-6731	Membership - Dues	001-021-200300	MEMBERSHIP AND DUES	Expense	General	Police
General	Police	Technology	10-21-6619	Technology - Telecom - Internet	001-021-200400	TELEPHONE	Expense	General	Police
General	Police	Maintenance	10-21-6574	Vehicle Operation - Maint	001-021-201500	VEHICLE OPERATION & MAINT	Expense	General	Police
General	Police	Debt Service	10-21-7660	Debt Service - Contract	001-021-201501	VEHICLE LEASE PRINCIPAL PYMT	Expense	General	Police
General	Police	Debt Service	10-21-7661	Debt Service - Contract Interest	001-021-201502	VEHICLE LEASE INTEREST	Expense	General	Police

General	Police	Technology	10-21-6625	Technology - Workstations	001-021-201550	COMPUTER OPERAT. & MAINT.	Expense	General	Police
General	Police	Debt Service	10-21-7660	Debt Service - Contract	001-021-201551	CAD LEASE PAYMENT PRINCIPAL	Expense	General	Police
General	Police	Maintenance	10-21-6532	Maintenance - Equipment	001-021-201911	EQUIPMENT MAINTENANCE	Expense	General	Police
General	Police	Maintenance	10-21-6523	Maintenance - Building	001-021-201912	BUILDING MAINTENANCE	Expense	General	Police
General	Police	Office	10-21-6752	Publications - Subscriptions	001-021-202000	PUBLICATIONS & SUBSCRIPT.	Expense	General	Police
General	Police	Office	10-21-6738	Postage - Shipping	001-021-202100	POSTAGE	Expense	General	Police
General	Police	Maintenance	10-21-6553	Maintenance Agreement	001-021-202300	MAINTENANCE AGREEMENT	Expense	General	Police
General	Police	Contract Services	10-21-6420	Consulting - Contract Services	001-021-203000	CONTRACTUAL SERVICES	Expense	General	Police
General	Police	Contract Services	10-21-6427	Insurance	001-021-203250	INSURANCE	Expense	General	Police
General	Police	Utilities	10-21-6303	Utilities	001-021-203500	UTILITIES	Expense	General	Police
General	Police	Operating	10-21-6269	Supplies - Investigative	001-021-207000	INVESTIGATIVE SUPPLIES	Expense	General	Police
General	Police	Operating	10-21-6289	Uniforms - Vests	001-021-207100	UNIFORMS AND VESTS	Expense	General	Police
General	Police	Operating	10-21-6232	Jail Expense	001-021-207150	JAIL EXPENSE	Expense	General	Police
General	Police	Operating	10-21-6201	Animal Control	001-021-289001	ANIMAL CONTROL	Expense	General	Police
General	Police	Operating	10-21-6254	Personal Weapons	001-021-289003	PERSONAL WEAPONS	Expense	General	Police
General	Police	Office	10-21-6752	Publications - Subscriptions	001-021-289004	COMMUNITY EDUCATION	Expense	General	Police
General	Police	Operating	10-21-6212	DARE Expense	001-021-289005	DARE MAT & SERV EXPENSES	Expense	General	Police
General	Police	Operating	10-21-6271	Supplies - K-9	001-021-289006	K-9 EXPENSE	Expense	General	Police
General	Police	Contract Services	10-21-6442	Services - K-9	001-021-289007	K-9 MAT & SERV EXPENSE-DONATIONS	Expense	General	Police
General	Police	Operating	10-21-6249	Other Expense	001-021-290000	OTHER	Expense	General	Police
General	Police	Contract Services	10-21-6430	Legal Services	001-021-290090	LEGAL SERVICES	Expense	General	Police
General	Police	Administration - Out	10-21-8921	Transfer Out - Admln	001-021-290100	ADMINISTRATIVE SERVICES	Expense	General	Police
General	Police	Technology	10-21-6604	Technology - Applications	001-021-290119	MAINTENANCE CAD SOFTWARE	Expense	General	Police
General	Police	Capital Outlay	10-21-8580	Capital Outlay	001-021-320500	EQUIPMENT	Expense	General	Police
General	Police	Capital Outlay - Contract	10-21-8460	Capital Outlay - Contract	001-021-320503	CAD SOFTWARE	Expense	General	Police
General	General	Contract Services	10-11-6427	Insurance	001-022-203250	INSURANCE	Expense	General	General
General	General	Operating	10-11-6221	Fire Protection Contract	001-022-208000	CONTRACT FOR FIRE SERVICE - Fire	Expense	General	General
General	General	Office	10-11-6759	Special Election	001-022-208005	CONTRACT SERV/SPECIAL ELECTION -Fire	Expense	General	General
General	Jail	Operating	10-23-6237	Jail Laundry	001-023-290006	CLEANING AND LAUNDRY	Expense	General	Jail
General	Jail	Operating	10-23-6239	Jail Medical	001-023-290007	SAFETY SUPPLIES	Expense	General	Jail
General	Jail	Operating	10-23-6234	Jail Food	001-023-320500	EQUIPMENT	Expense	General	Jail
General	Jail	Operating	10-23-6231	Jail Equipment	001-023-450073	FOOD & BEVERAGE	Expense	General	Jail
General	City Council/City Mayor	Operating	10-82-6274	Supplies - Office	001-026-200100	OFFICE SUPPLIES - Fire	Expense	General	City Council/City Mayor
General	City Council/City Mayor	Operating	10-82-6266	Supplies - Audio Video	001-026-200102	AUDIO/VIDEO SUPPLIES	Expense	General	City Council/City Mayor
General	City Council/City Mayor	Office	10-82-6773	Training - Travel - Mileage	001-026-200200	TRAVEL AND TRAINING	Expense	General	City Council/City Mayor
General	City Council/City Mayor	Office	10-82-6724	Meeting Expense	001-026-200221	COUNCIL MEETINGS EXPENSE	Expense	General	City Council/City Mayor
General	City Council/City Mayor	Office	10-82-6731	Membership - Dues	001-026-200300	MEMBERSHIP AND DUES	Expense	General	City Council/City Mayor
General	City Council/City Mayor	Contract Services	10-82-6430	Legal Services	001-026-203000	LEGAL SERVICES	Expense	General	City Council/City Mayor
General	City Council/City Mayor	City Council/City Mayor	10-82-6420	Consulting - Contract Services	001-026-203003	CONSULTING/CONTRACTUAL SERVICE	Expense	General	City Council/City Mayor
General	City Council/City Mayor	Office	10-82-6780	Video - Public Meeting	001-026-280000	VIDEO TAPE MEETINGS	Expense	General	City Council/City Mayor
General	City Council/City Mayor	Operating	10-82-6293	Volunteer Recognition	001-026-280500	VOLUNTEER RECOGNITION	Expense	General	City Council/City Mayor
General	City Council/City Mayor	Operating	10-82-6249	Other Expense	001-026-290000	OTHER	Expense	General	City Council/City Mayor
General	City Manager/City Recorder	Regular Employees	10-84-5103	Assistant City Manager	001-027-100020	ASSISTANT CITY MANAGER/PIO	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Regular Employees	10-84-5112	City Manager	001-027-100050	CITY MANAGER	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Regular Employees	10-84-5113	City Recorder	001-027-100051	CITY RECORDER/PERSONNELOFFICER	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Regular Employees	10-84-5102	Administrative Assistant	001-027-100060	EXECUTIVE ASSISTANT	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Other Compensation	10-84-5287	Jobs Plus	001-027-100069	JOBS PLUS	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Payroll Taxes	10-84-5504	Unemployment Insurance	001-027-104600	UNEMPLOYMENT INSURANCE	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Payroll Taxes	10-84-5501	FICA - Medicare	001-027-104700	SOCIAL SECURITY	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Employee Benefits	10-84-5620	Medical Insurance	001-027-104800	HEALTH INSURANCE	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Employee Benefits	10-84-5623	Dental Insurance	001-027-104801	DENTAL INSURANCE	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Employee Benefits	10-84-5628	Life - Disability Insurance	001-027-104802	LIFE & DISABILITY INSURANCE	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Payroll Taxes	10-84-5507	Worker Compensation	001-027-104900	WORKER'S COMPENSATION	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Retirement	10-84-5730	Retirement Plan	001-027-105002	RETIREMENT PLAN	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Other Compensation	10-84-5210	Allowances	001-027-105003	ALLOWANCES	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Other Compensation	10-84-5299	Accrued Payroll Expense	001-027-199999	ACCRUED PAYROLL EXPENSE	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Contract Employees	10-84-5850	Contract Labor	001-027-200049	CONTRACT LABOR	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Operating	10-84-6214	Emergency Operations	001-027-200055	EMERGENCY OPERATIONS	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Operating	10-84-6274	Supplies - Office	001-027-200100	OFFICE SUPPLIES	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Office	10-84-6773	Training - Travel - Mileage	001-027-200200	TRAVEL AND TRAINING	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Office	10-84-6717	Education Reimbursement	001-027-200230	EDUCATION REIMBURSEMENT	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Office	10-84-6731	Membership - Dues	001-027-200300	MEMBERSHIP AND DUES	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Technology	10-84-6619	Technology - Telecom - Internet	001-027-200400	TELEPHONE	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Office	10-84-6752	Publications - Subscriptions	001-027-202000	PUBLICATION AND SUBSCRIPT.	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Office	10-84-6738	Postage - Shipping	001-027-202100	POSTAGE	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Contract Services	10-84-6430	Legal Services	001-027-203601	LEGAL SERVICES	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Technology	10-84-6622	Technology - Web	001-027-239100	City's Website	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Operating	10-84-6249	Other Expense	001-027-290000	OTHER	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Technology	10-84-6604	Technology - Applications	001-027-290021	Doc Mgt Software	Expense	General	City Manager/City Recorder
General	City Manager/City Recorder	Contract Services	10-84-6420	Consulting - Contract Services	001-027-290100	FACILITATION & TEAM BUILDING	Expense	General	City Manager/City Recorder
General	Finance/Technology	Regular Employees	10-85-5124	Finance Director	001-028-100052	FINANCE DIRECTOR	Expense	General	Finance/Technology

General	Finance/Technology	Regular Employees	10-85-5101	Accounting Clerk	001-028-100053	ACCOUNT CLERK	Expense	General	Finance/Technology
General	Finance/Technology	Regular Employees	10-85-5138	Senior Accountant	001-028-100054	SENIOR ACCOUNTANT	Expense	General	Finance/Technology
General	Finance/Technology	Regular Employees	10-85-5104	Assistant Finance Director	001-028-100055	ASSISTANT FINANCE DIRECTOR	Expense	General	Finance/Technology
General	Finance/Technology	Regular Employees	10-85-5102	Administrative Assistant	001-028-100069	ADMINISTRATIVE ASSISTANT	Expense	General	Finance/Technology
General	Finance/Technology	Other Compensation	10-85-5201	Overtime	001-028-100111	OVERTIME	Expense	General	Finance/Technology
General	Finance/Technology	Payroll Taxes	10-85-5504	Unemployment Insurance	001-028-104600	UNEMPLOYMENT INSURANCE	Expense	General	Finance/Technology
General	Finance/Technology	Payroll Taxes	10-85-5501	FICA - Medicare	001-028-104700	SOCIAL SECURITY	Expense	General	Finance/Technology
General	Finance/Technology	Employee Benefits	10-85-5620	Medical Insurance	001-028-104800	MEDICAL INSURANCE	Expense	General	Finance/Technology
General	Finance/Technology	Employee Benefits	10-85-5623	Dental Insurance	001-028-104801	DENTAL INSURANCE	Expense	General	Finance/Technology
General	Finance/Technology	Employee Benefits	10-85-5628	Life - Disability Insurance	001-028-104802	LIFE & DISABILITY INSURANCE	Expense	General	Finance/Technology
General	Finance/Technology	Payroll Taxes	10-85-5507	Worker Compensation	001-028-104900	WORKERS COMPENSATION	Expense	General	Finance/Technology
General	Finance/Technology	Retirement	10-85-5730	Retirement Plan	001-028-105002	RETIREMENT PLAN	Expense	General	Finance/Technology
General	Finance/Technology	Other Compensation	10-85-5210	Allowances	001-028-105003	ALLOWANCES	Expense	General	Finance/Technology
General	Finance/Technology	Other Compensation	10-85-5299	Accrued Payroll Expense	001-028-199999	ACCRUED PAYROLL EXPENSE	Expense	General	Finance/Technology
General	Finance/Technology	Contract Employees	10-85-5850	Contract Labor	001-028-200049	CONTRACT LABOR	Expense	General	Finance/Technology
General	Finance/Technology	Office	10-85-6766	Taxes - Assessments	001-028-200075	TAXES AND ASSESSMENTS	Expense	General	Finance/Technology
General	Finance/Technology	Operating	10-85-6274	Supplies - Office	001-028-200100	OFFICE SUPPLIES	Expense	General	Finance/Technology
General	Finance/Technology	Operating	10-85-6217	Equipment	001-028-200151	NON-CAPITALIZED EQUIPMENT	Expense	General	Finance/Technology
General	Finance/Technology	Office	10-85-6773	Training - Travel - Mileage	001-028-200200	TRAVEL AND TRAINING	Expense	General	Finance/Technology
General	Finance/Technology	Office	10-85-6731	Membership - Dues	001-028-200300	MEMBERSHIP AND DUES	Expense	General	Finance/Technology
General	Finance/Technology	Technology	10-85-6619	Technology - Telecom - Internet	001-028-200400	TELEPHONE/INTERNET SERVICE	Expense	General	Finance/Technology
General	Finance/Technology	Office	10-85-6752	Publications - Subscriptions	001-028-202000	SUBSCRIPTIONS	Expense	General	Finance/Technology
General	Finance/Technology	Office	10-85-6745	Printing	001-028-202001	PRINTING & PUBLICATION	Expense	General	Finance/Technology
General	Finance/Technology	Office	10-85-6738	Postage - Shipping	001-028-202100	POSTAGE	Expense	General	Finance/Technology
General	Finance/Technology	Contract Services	10-85-6433	Services - Audit	001-028-202200	AUDIT	Expense	General	Finance/Technology
General	Finance/Technology	Technology	10-85-6604	Technology - Applications	001-028-202300	MAINTENANCE AGREEMENT	Expense	General	Finance/Technology
General	Finance/Technology	Technology	10-85-6604	Technology - Applications	001-028-202301	MAINTENANCE CASELLE SUPPORT	Expense	General	Finance/Technology
General	Finance/Technology	Technology	10-85-6616	Technology - Services	001-028-202400	TECHNICAL ASSISTANCE	Expense	General	Finance/Technology
General	Finance/Technology	Contract Services	10-85-6420	Consulting - Contract Services	001-028-203000	CONTRACTUAL SERVICES	Expense	General	Finance/Technology
General	Finance/Technology	Technology	10-85-6616	Technology - Services	001-028-203000	CONTRACTUAL SERVICES	Expense	General	Finance/Technology
General	Finance/Technology	Contract Services	10-85-6420	Consulting - Contract Services	001-028-203050	FINANCIAL CONSULTANTS	Expense	General	Finance/Technology
General	Finance/Technology	Operating	10-85-6249	Other Expense	001-028-290000	OTHER	Expense	General	Finance/Technology
General	Finance/Technology	Office	10-85-6703	Bank Charges	001-028-290050	BANK CHARGES	Expense	General	Finance/Technology
General	Finance/Technology	Capital Outlay - Bond	10-85-8240	Capital Outlay - Bond	001-028-300503	CAPITAL: FIBER PHONE	Expense	General	Finance/Technology
General	Finance/Technology	Capital Outlay - Contract	10-85-8460	Capital Outlay - Contract	001-028-300504	CAPITAL: MS OFFICE UPGRADE	Expense	General	Finance/Technology
General	Finance/Technology	Capital Outlay - Contract	10-85-8460	Capital Outlay - Contract	001-028-300505	CAPITAL: WORKSTATION UPGRADE	Expense	General	Finance/Technology
General	Finance/Technology	Capital Outlay - Bond	10-85-8240	Capital Outlay - Bond	001-028-300506	CAPITAL: ENTERPRISE SYSTEM/SERVER	Expense	General	Finance/Technology
General	Finance/Technology	Debt Transfers - Out	10-85-8911	Transfer Out - Debt	001-028-500156	TRANSFER TO 2011 BOND FUND	Expense	General	Finance/Technology
General	Finance/Technology	Debt Service	10-85-7660	Debt Service - Contract	001-028-800001	LOAN DEBT SERVICE: WORKSTATIONS	Expense	General	Finance/Technology
General	Finance/Technology	Debt Service	10-85-7660	Debt Service - Contract	001-028-800002	LOAN DEBT SERVICE: MS OFFICE	Expense	General	Finance/Technology
General	City Hall	Regular Employees	10-83-5108	Building Maintenance	001-029-100061	BUILDING MAINTENANCE	Expense	General	City Hall
General	City Hall	Payroll Taxes	10-83-5504	Unemployment Insurance	001-029-104600	UNEMPLOYMENT INSURANCE	Expense	General	City Hall
General	City Hall	Payroll Taxes	10-83-5501	FICA - Medicare	001-029-104700	SOCIAL SECURITY	Expense	General	City Hall
General	City Hall	Employee Benefits	10-83-5620	Medical Insurance	001-029-104800	MEDICAL INSURANCE	Expense	General	City Hall
General	City Hall	Employee Benefits	10-83-5623	Dental Insurance	001-029-104801	DENTAL INSURANCE	Expense	General	City Hall
General	City Hall	Employee Benefits	10-83-5628	Life - Disability Insurance	001-029-104802	LIFE AND DISABILITY INSURANCE	Expense	General	City Hall
General	City Hall	Payroll Taxes	10-83-5507	Worker Compensation	001-029-104900	WORKER'S COMPENSATION	Expense	General	City Hall
General	City Hall	Retirement	10-83-5730	Retirement Plan	001-029-105002	RETIREMENT	Expense	General	City Hall
General	City Hall	Other Compensation	10-83-5210	Allowances	001-029-105003	ALLOWANCES	Expense	General	City Hall
General	City Hall	Other Compensation	10-83-5299	Accrued Payroll Expense	001-029-199999	ACCRUED PAYROLL EXPENSE	Expense	General	City Hall
General	City Hall	Operating	10-83-6265	Supplies	001-029-200102	SUPPLIES	Expense	General	City Hall
General	City Hall	Maintenance	10-83-6523	Maintenance - Building	001-029-201912	BUILDING MAINTENANCE	Expense	General	City Hall
General	City Hall	Contract Services	10-83-6445	Services - Landscaping	001-029-203350	LANDSCAPING	Expense	General	City Hall
General	City Hall	Contract Services	10-83-6439	Services - Janitorial	001-029-203370	JANITORIAL CONTRAC	Expense	General	City Hall
General	City Hall	Utilities	10-83-6303	Utilities	001-029-203500	UTILITIES	Expense	General	City Hall
General	City Hall	Operating	10-83-6249	Other Expense	001-029-290000	OTHER	Expense	General	City Hall
General	General	External Transfers	10-11-6911	Contribution - Siuslaw Outreach Services	001-030-251831	SIUSLAW Outreach SVC. GRANT	Expense	General	General
General	General	External Transfers	10-11-6903	Contribution - Rhody Express	001-030-275008	RHODY EXPRESS CONTRIBUTION	Expense	General	General
General	General	External Transfers	10-11-6903	Contribution - Rhody Express	001-030-275009	RHODY EXPRESS PROJECTS	Expense	General	General
General	General	External Transfers	10-11-6900	Contribution - Organizations	001-030-275011	BOYS & GIRLS CLUB CONTRIBUTION	Expense	General	General
General	General	External Transfers	10-11-6900	Contribution - Organizations	001-030-275012	YOUTH PEER COURT CONTRIBUTION	Expense	General	General
General	General	External Transfers	10-11-6900	Contribution - Organizations	001-030-275014	FOOD SHARE	Expense	General	General
General	General	External Transfers	10-11-6907	Contribution - Chamber 1%	001-030-275016	CHAMBER OF COMMERCE	Expense	General	General
General	General	Operating	10-11-6249	Other Expense	001-030-275017	MISCELLANEOUS PROJECTS	Expense	General	General
General	General	External Transfers	10-11-6914	Contribution - LCOG 2-1-1 Program	001-030-275018	LCOG 2-1-1	Expense	General	General
General	General	Operating	10-11-6249	Other Expense	001-030-290000	OTHER	Expense	General	General
General	General	External Transfers	10-11-6923	Urban Renewal Reimburse	001-030-299999	URBAN RENEWAL AGENCY	Expense	General	General
General	General	Capital Outlay	10-11-8580	Capital Outlay	001-030-320502	CAPITAL BLDG IMPROVE - JUSTICE	Expense	General	General
General	General	Capital Outlay	10-11-8580	Capital Outlay	001-030-320503	CAPITAL: CONDITION SURVEY	Expense	General	General
General	General	Transfers - Out	10-11-8901	Transfer Out	001-030-500003	TRANSFER TO GRANT PROJ. FUND	Expense	General	General
General	General	Subsidy Transfer - Out	10-11-8951	Transfer Out - Subsidy	001-030-500056	TRANSFER TO PARK	Expense	General	General

General	General	Subsidy Transfer - Out	10-11-8951	Transfer Out - Subsidy	001-030-500057	TRANSFER TO WATER	Expense	General	General
General	General	Subsidy Transfer - Out	10-11-8951	Transfer Out - Subsidy	001-030-500058	TRANSFER TO AIRPORT	Expense	General	General
General	General	Debt Transfers - Out	10-11-8911	Transfer Out - Debt	001-030-500155	TRANSFER TO 2010B	Expense	General	General
General	General	Contingency	10-11-9200	Contingency	001-030-600100	CONTINGENCY	Expense	General	General
General	General	Assigned, ending	10-11-9840	Assigned PERS	001-030-888881	RESERVE FOR PERS	Expense	General	General
General	General	Assigned, ending	10-11-9830	Assigned Grant - Cops	001-030-888882	RESERVE FOR COPS GRANT	Expense	General	Police
General	General	Assigned, ending	10-11-9802	Assigned Roof Repair	001-030-888883	RESERVE FOR ROOF REPAIRS	Expense	General	General
General	General	Fund Balance, ending	10-11-9999	Fund Balance, ending	001-030-900000	UNAPPR ENDING FUND BAL	Expense	General	General
Public Works	Street	Fund Balance, beginning	20-33-9100	Fund Balance, beginning	002-000-401000	CARRYOVER	Resource	Street	Street
Public Works	Street	Interest Income	20-33-7350	Interest Income	002-000-403000	INTEREST INCOME	Resource	Street	Street
Public Works	Street	Other Tax	20-33-4238	Oregon Highway Apportionment	002-000-413100	STATE HIGHWAY APPORTIONMT	Resource	Street	Street
Public Works	Street	Other Tax	20-33-4275	Federal - State Fund Exchange	002-000-413610	FED/STATE FUND EXCHANGE	Resource	Street	Street
Public Works	Street	Fines, Fees and Permits	20-33-4549	Fees - Street Light	002-000-414000	STREET LIGHT FEE	Resource	Street	Street
Public Works	Street	Grant Revenue	20-33-7121	Grant Revenue - Federal	002-000-414050	HWY 101/RHODY/6TH ST PROJECT	Resource	Street	Street
Public Works	Street	Fines, Fees and Permits	20-33-4531	Fees - Plan Review	002-000-415200	PLAN REVIEW	Resource	Street	Street
Public Works	Street	Fines, Fees and Permits	20-33-4557	Inspection - Off-Site	002-000-415300	OFF SITE INSPECTIONS	Resource	Street	Street
Public Works	Street	Grant Revenue	20-33-7121	Grant Revenue - Federal	002-000-415305	27TH ST BIKE PATH - REIMB	Resource	Street	Street
Public Works	Street	Other Revenue	20-33-4809	Other Revenue	002-000-419000	OTHER	Resource	Street	Street
Public Works	Street	Debt Proceeds	20-33-7240	Bond Proceeds	002-000-419100	SPRUCE ST LID INTERIM FINANCE	Resource	Street	Street
Public Works	Street	Debt Proceeds	20-33-7240	Bond Proceeds	002-000-432021	SPRUCE ST LID - PROCEEDS	Resource	Street	Street
Public Works	Street	Sale of Property	20-33-4914	Sale of Property - Vacated	002-000-449902	STREET VACATION PROCEEDS	Resource	Street	Street
Public Works	Street	Sale of Property	20-33-4915	Sale of Property - Vacated Interest	002-000-449903	STREET VACATION INTEREST INC.	Resource	Street	Street
Public Works	Street	Tax and LID Assessments	20-33-7355	Tax Receipts - Assessment LID Principal	002-000-449915	OAK STREET LID PRINCIPAL	Resource	Street	Street
Public Works	Street	Tax and LID Assessments	20-33-7352	Tax Receipts - Assessment LID Interest	002-000-449921	OAK STREET LID INTEREST	Resource	Street	Street
Public Works	Street	Tax and LID Assessments	20-33-7355	Tax Receipts - Assessment LID Principal	002-000-449922	HEMLOCK LID PRINCIPAL	Resource	Street	Street
Public Works	Street	Tax and LID Assessments	20-33-7352	Tax Receipts - Assessment LID Interest	002-000-449923	HEMLOCK LID INTEREST	Resource	Street	Street
Public Works	Street	Grant Revenue	20-33-7122	Grant Revenue - Oregon	002-000-460411	STATE: SCENIC BYWAYS	Resource	Grant	Street
Public Works	Street	Grant Revenue	20-33-7129	Grant Revenue	002-000-460504	URA GRANT: PAVE 2ND TO HARBOR	Resource	Street	Street
Public Works	Street	Debt Transfers - In	20-33-8811	Transfer In - Debt	002-000-490052	TRANSFER IN DEBT PROCEEDS 2011	Resource	Street	Street
Public Works	Street	Intrafund Loans - In	20-33-8873	Interfund Loan In	002-000-490101	INTERFUND LOAN	Resource	Street	Street
Public Works	Street	Debt Transfers - In	20-33-8811	Transfer In - Debt	002-000-490501	TRANSFER IN	Resource	Street	Street
Public Works	Street	Regular Employees	20-33-5135	Public Works Manager	002-431-100055	PUBLIC WORKS/GIS MANAGER	Expense	Street	Street
Public Works	Street	Regular Employees	20-33-5117	Community Development Director	002-431-100059	COMMUNITY DEVELOPMENT DIRECTOR	Expense	Street	Street
Public Works	Street	Regular Employees	20-33-5102	Administrative Assistant	002-431-100060	PW/FIN. ADMIN. ASSISTANT	Expense	Street	Street
Public Works	Street	Regular Employees	20-33-5134	Public Works Director	002-431-100065	PUBLIC WORKS DIRECTOR	Expense	Street	Street
Public Works	Street	Regular Employees	20-33-5144	Utility Worker 1	002-431-100082	UTILITY WORKER	Expense	Street	Street
Public Works	Street	Regular Employees	20-33-5144	Utility Worker 1	002-431-100086	Utility Worker	Expense	Street	Street
Public Works	Street	Regular Employees	20-33-5108	Building Maintenance	002-431-100100	BUILDING MAINTENANCE	Expense	Street	Street
Public Works	Street	Other Compensation	20-33-5201	Overtime	002-431-100111	OVERTIME	Expense	Street	Street
Public Works	Street	Other Compensation	20-33-5298	Merit Increase	002-431-100113	MERIT INCREASES	Expense	Street	Street
Public Works	Street	Payroll Taxes	20-33-5504	Unemployment Insurance	002-431-104600	UNEMPLOYMENT INSURANCE	Expense	Street	Street
Public Works	Street	Payroll Taxes	20-33-5501	FICA - Medicare	002-431-104700	SOCIAL SECURITY	Expense	Street	Street
Public Works	Street	Employee Benefits	20-33-5620	Medical Insurance	002-431-104800	HEALTH INSURANCE	Expense	Street	Street
Public Works	Street	Employee Benefits	20-33-5623	Dental Insurance	002-431-104801	DENTAL INSURANCE	Expense	Street	Street
Public Works	Street	Employee Benefits	20-33-5628	Life - Disability Insurance	002-431-104802	LIFE AND DISABILITY INSURANCE	Expense	Street	Street
Public Works	Street	Payroll Taxes	20-33-5507	Worker Compensation	002-431-104900	WORKER'S COMPENSATION	Expense	Street	Street
Public Works	Street	Retirement	20-33-5730	Retirement Plan	002-431-105002	RETIREMENT PLAN	Expense	Street	Street
Public Works	Street	Other Compensation	20-33-5210	Allowances	002-431-105003	ALLOWANCES	Expense	Street	Street
Public Works	Street	Other Compensation	20-33-5299	Accrued Payroll Expense	002-431-199999	ACCRUED PAYROLL EXPENSE	Expense	Street	Street
Public Works	Street	Contract Employees	20-33-5850	Contract Labor	002-431-200049	CONTRACT LABOR	Expense	Street	Street
Public Works	Street	Operating	20-33-6274	Supplies - Office	002-431-200101	OFFICE SUPPLIES	Expense	Street	Street
Public Works	Street	Operating	20-33-6277	Supplies - Shop	002-431-200150	SHOP SUPPLIES	Expense	Street	Street
Public Works	Street	Office	20-33-6773	Training - Travel - Mileage	002-431-200200	TRAVEL AND TRAINING	Expense	Street	Street
Public Works	Street	Office	20-33-6731	Membership - Dues	002-431-200300	MEMBERSHIP AND DUES	Expense	Street	Street
Public Works	Street	Technology	20-33-6619	Technology - Telecom - Internet	002-431-200400	TELEPHONE	Expense	Street	Street
Public Works	Street	Maintenance	20-33-6574	Vehicle Operation - Maint	002-431-201500	VEHICLE OPERATION & MAIN.	Expense	Street	Street
Public Works	Street	Maintenance	20-33-6553	Maintenance Agreement	002-431-202300	MAINTENANCE AGREEMENT	Expense	Street	Street
Public Works	Street	Contract Services	20-33-6420	Consulting - Contract Services	002-431-203000	CONTRACTUAL SERVICES	Expense	Street	Street
Public Works	Street	Maintenance	20-33-6532	Maintenance - Equipment	002-431-203105	EQUIPMENT MAINTENANCE	Expense	Street	Street
Public Works	Street	Contract Services	20-33-6422	Engineering Services	002-431-203110	ENGINEERING SERVICES	Expense	Street	Street
Public Works	Street	Operating	20-33-6288	Traffic Control Devices	002-431-203111	TRAFFIC CONTROL DEVICES	Expense	Street	Street
Public Works	Street	Maintenance	20-33-6523	Maintenance - Building	002-431-203115	BUILDING MAINTENANCE	Expense	Street	Street
Public Works	Street	Contract Services	20-33-6427	Insurance	002-431-203250	INSURANCE	Expense	Street	Street
Public Works	Street	Utilities	20-33-6303	Utilities	002-431-203500	UTILITIES	Expense	Street	Street
Public Works	Street	Operating	20-33-6264	Street Repair Material	002-431-205300	STREET REPAIR MATERIALS	Expense	Street	Street
Public Works	Street	Operating	20-33-6283	Tools	002-431-205910	TOOLS	Expense	Street	Street
Public Works	Street	Operating	20-33-6249	Other Expense	002-431-290000	OTHER	Expense	Street	Street
Public Works	Street	Operating	20-33-6209	Cleaning - Laundry	002-431-290006	CLEANING AND LAUNDRY	Expense	Street	Street
Public Works	Street	Operating	20-33-6275	Supplies - Safety	002-431-290007	SAFETY SUPPLIES	Expense	Street	Street
Public Works	Street	Office	20-33-6703	Bank Charges	002-431-290050	BANK CHARGES	Expense	Street	Street
Public Works	Street	Public Works Shared - Out	20-33-8931	Transfer Out - PW Shared	002-431-290099	PW SHARED EXPENSE	Expense	Street	Street

Public Works	Street	Administration - Out	20-33-8921	Transfer Out - Admln	002-431-290100	ADMINISTRATIVE SERVICES	Expense	Street	Street
Public Works	Street	Capital Outlay - Bond	20-33-8240	Capital Outlay - Bond	002-431-300210	OVERLAY AND SEALCOAT	Expense	Street	Street
Public Works	Street	Capital Outlay	20-33-8580	Capital Outlay	002-431-300210	OVERLAY AND SEALCOAT	Expense	Street	Street
Public Works	Street	Capital Outlay - Grant	20-33-8120	Capital Outlay - Grant	002-431-300224	27TH STREET BIKE PATH	Expense	Street	Street
Public Works	Street	Capital Outlay - Bond	20-33-8240	Capital Outlay - Bond	002-431-300225	SIDEWALKS	Expense	Street	Street
Public Works	Street	Capital Outlay	20-33-8580	Capital Outlay	002-431-300225	SIDEWALKS	Expense	Street	Street
Public Works	Street	Capital Outlay	20-33-8580	Capital Outlay	002-431-300231	SPRUCE STREET LID EXPENSE	Expense	Street	Street
Public Works	Street	Capital Outlay	20-33-8580	Capital Outlay	002-431-300240	HWY 101/RHODY/6TH ST PROJECT	Expense	Street	Street
Public Works	Street	Capital Outlay - Grant	20-33-8120	Capital Outlay - Grant	002-431-300317	12TH ST BIKE PATH MATCH	Expense	Street	Street
Public Works	Street	Capital Outlay	20-33-8580	Capital Outlay	002-431-320500	EQUIPMENT	Expense	Street	Street
Public Works	Street	Capital Outlay - Grant	20-33-8120	Capital Outlay - Grant	002-431-380311	SCENIC BYWAYS GRANT MATCH	Expense	Street	Street
Public Works	Street	Capital Outlay - Grant	20-33-8120	Capital Outlay - Grant	002-431-380411	HWY 101 PED/BIKE CROSSING	Expense	Grant	Street
Public Works	Street	Capital Outlay - Grant	20-33-8120	Capital Outlay - Grant	002-431-380504	URA CAPITAL: PAVE 2ND TO HARBOR	Expense	Street	Street
Public Works	Street	Intrafund Loans - Out	20-33-8973	Interfund Loan Out	002-431-500101	INTERFUND LOAN	Expense	Street	Street
Public Works	Street	Debt Transfers - In	20-33-8811	Transfer In - Debt	002-431-500156	TRANSFER TO 2011 BOND FUND	Expense	Street	Street
Public Works	Street	Debt Transfers - Out	20-33-8911	Transfer Out - Debt	002-431-500156	TRANSFER TO 2011 BOND FUND	Expense	Street	Street
Public Works	Street	Contingency	20-33-9200	Contingency	002-431-600100	CONTINGENCY	Expense	Street	Street
Public Works	Street	Debt Service	20-33-7650	Debt Service - Loan	002-431-800001	LOAN DEBT SVC: ASPHALT ZIP-HOT PT	Expense	Street	Street
Public Works	Street	Debt Service	20-33-7650	Debt Service - Loan	002-431-800515	DEBT PRINCIPAL PAYMENT	Expense	Street	Street
Public Works	Street	Debt Service	20-33-7651	Debt Service - Loan Interest	002-431-800516	DEBT INTEREST PAYMENT	Expense	Street	Street
Public Works	Street	Debt Service	20-33-7690	Debt Service - Fees	002-431-800517	DEBT SERVICE FEES	Expense	Street	Street
Public Works	Street	Assigned, ending	20-33-9801	Assigned Capital Improvement	002-431-888886	RESERVE FOR CAPITAL IMPROVEMENTS	Expense	Street	Street
Public Works	Street	Fund Balance, ending	20-33-9999	Fund Balance, ending	002-431-900000	UNAPPR ENDING FUND BAL	Expense	Street	Street
General	General	Fund Balance, beginning	10-11-9100	Fund Balance, beginning	007-000-401000	CARRYOVER - Building Program	Resource	Building	Building Program
General	Building Program	Interest Income	10-56-7350	Interest Income	007-000-403000	INTEREST INCOME	Resource	Building	Building Program
General	Building Program	Fines, Fees and Permits	10-56-4560	Permit - Building	007-000-415000	BUILDING PERMITS	Resource	Building	Building Program
General	Building Program	Fines, Fees and Permits	10-56-4569	Permit - Mobile Home	007-000-415001	MOBILE HOME PERMITS	Resource	Building	Building Program
General	Building Program	Fines, Fees and Permits	10-56-4566	Permit - Electrical - County	007-000-415100	ELECTRICAL PERMITS - COUNTY	Resource	Building	Building Program
General	Building Program	Fines, Fees and Permits	10-56-4563	Permit - Electrical - City	007-000-415101	ELECTRICAL PERMITS - CITY	Resource	Building	Building Program
General	Building Program	Fines, Fees and Permits	10-56-4553	Permit - Commercial Plumbing	007-000-415150	COMMERCIAL PLUMBING INSPECTION	Resource	Building	Building Program
General	Building Program	Fines, Fees and Permits	10-56-4504	Fees - Construction Excise Tax	007-000-415160	CONST EXCISE TAX ADMIN FEE	Resource	Building	Building Program
General	Building Program	Fines, Fees and Permits	10-56-4531	Fees - Plan Review	007-000-415200	PLAN REVIEW	Resource	Building	Building Program
General	Building Program	Fines, Fees and Permits	10-56-4503	Fees - Building	007-000-415900	OTHER BUILDING DEPT FEES	Resource	Building	Building Program
General	Building Program	Regular Employees	10-56-5110	Building Technician	007-005-100058	BLDG TECH.	Expense	Building	Building Program
General	Building Program	Regular Employees	10-56-5117	Community Development Director	007-005-100059	COMMUNITY DEVELOPMENT DIRECTOR	Expense	Building	Building Program
General	Building Program	Regular Employees	10-56-5109	Building Official	007-005-100064	BUILDING OFFICIAL	Expense	Building	Building Program
General	Building Program	Regular Employees	10-56-5107	Building Inspector	007-005-100065	BUILDING INSPECTOR	Expense	Building	Building Program
General	Building Program	Regular Employees	10-56-5102	Administrative Assistant	007-005-100069	ADMINISTRATIVE ASSISTANT	Expense	Building	Building Program
General	Building Program	Regular Employees	10-56-5108	Building Maintenance	007-005-100100	BUILDING MAINTENANCE	Expense	Building	Building Program
General	Building Program	Other Compensation	10-56-5201	Overtime	007-005-100111	OVERTIME	Expense	Building	Building Program
General	Building Program	Other Compensation	10-56-5298	Merit Increase	007-005-100113	MERIT INCREASES	Expense	Building	Building Program
General	Building Program	Payroll Taxes	10-56-5504	Unemployment Insurance	007-005-104600	UNEMPLOYMENT INSURANCE	Expense	Building	Building Program
General	Building Program	Payroll Taxes	10-56-5501	FICA - Medicare	007-005-104700	SOCIAL SECURITY	Expense	Building	Building Program
General	Building Program	Employee Benefits	10-56-5620	Medical Insurance	007-005-104800	MEDICAL INSURANCE	Expense	Building	Building Program
General	Building Program	Employee Benefits	10-56-5623	Dental Insurance	007-005-104801	DENTAL INSURANCE	Expense	Building	Building Program
General	Building Program	Employee Benefits	10-56-5628	Life - Disability Insurance	007-005-104802	LIFE/DISABILITY INSURANCE	Expense	Building	Building Program
General	Building Program	Payroll Taxes	10-56-5507	Worker Compensation	007-005-104900	WORKER'S COMPENSATION	Expense	Building	Building Program
General	Building Program	Retirement	10-56-5730	Retirement Plan	007-005-105002	RETIREMENT PLAN	Expense	Building	Building Program
General	Building Program	Other Compensation	10-56-5210	Allowances	007-005-105003	ALLOWANCES	Expense	Building	Building Program
General	Building Program	Other Compensation	10-56-5299	Accrued Payroll Expense	007-005-199999	ACCRUED PAYROLL EXPENSE	Expense	Building	Building Program
General	Building Program	Operating	10-56-6274	Supplies - Office	007-005-200101	OFFICE SUPPLIES	Expense	Building	Building Program
General	Building Program	Office	10-56-6773	Training - Travel - Mileage	007-005-200200	TRAVEL AND TRAINING	Expense	Building	Building Program
General	Building Program	Office	10-56-6731	Membership - Dues	007-005-200300	MEMBERSHIP AND DUES	Expense	Building	Building Program
General	Building Program	Technology	10-56-6619	Technology - Telecom - Internet	007-005-200400	TELEPHONE	Expense	Building	Building Program
General	Building Program	Maintenance	10-56-6574	Vehicle Operation - Maint	007-005-201500	VEHICLE OPERATION & MAINT.	Expense	Building	Building Program
General	Building Program	Technology	10-56-6625	Technology - Workstations	007-005-201550	COMPUTER OPERAT. & MAINT.	Expense	Building	Building Program
General	Building Program	Maintenance	10-56-6523	Maintenance - Building	007-005-201912	BUILDING MAINTENANCE	Expense	Building	Building Program
General	Building Program	Office	10-56-6752	Publications - Subscriptions	007-005-202000	PUBLICATIONS & SUBSCRIPT.	Expense	Building	Building Program
General	Building Program	Office	10-56-6738	Postage - Shipping	007-005-202100	POSTAGE	Expense	Building	Building Program
General	Building Program	Maintenance	10-56-6553	Maintenance Agreement	007-005-202300	MAINTENANCE AGREEMENT	Expense	Building	Building Program
General	Building Program	Contract Services	10-56-6427	Insurance	007-005-203250	INSURANCE	Expense	Building	Building Program
General	Building Program	Operating	10-56-6229	Inspection Services	007-005-203701	INSPECTION SERVICES - MISC.	Expense	Building	Building Program
General	Building Program	Operating	10-56-6283	Tools	007-005-250000	TOOLS	Expense	Building	Building Program
General	Building Program	Office	10-56-6703	Bank Charges	007-005-290000	OTHER	Expense	Building	Building Program
General	Building Program	Office	10-56-6703	Bank Charges	007-005-290050	BANK CHARGES	Expense	Building	Building Program
General	Building Program	Administration - Out	10-56-8921	Transfer Out - Admln	007-005-290100	ADMINISTRATIVE SERVICES	Expense	Building	Building Program
General	Building Program	Transfers - Out	10-56-8901	Transfer Out	007-005-500501	TRANSFER OUT	Expense	General	Building Program
General	General	Contingency	10-11-9200	Contingency	007-005-601000	CONTINGENCY	Expense	Building	Building Program
General	General	Fund Balance, ending	10-11-9999	Fund Balance, ending	007-005-900000	UNAPPR ENDING FUND BAL	Expense	Building	Building Program
General	General	Fund Balance, beginning	10-11-9100	Fund Balance, beginning	008-000-401000	CARRYOVER - 911	Resource	911 Center	911 Center
General	911 Center	Interest Income	10-22-7350	Interest Income	008-000-403000	INTEREST INCOME	Resource	911 Center	911 Center

General	911 Center	Other Tax	10-22-4283	911 Oregon Military - PSAP Florence	008-000-451001	9-1-1 PAYMENTS	Resource	911 Center	911 Center
General	911 Center	Other Tax	10-22-4280	911 Oregon Military - PSAP Dune City	008-000-451002	DUNES CITY 911 TAX	Resource	911 Center	911 Center
General	911 Center	Other Tax	10-22-4287	911 Oregon Military - PSAP Lane Uninc	008-000-451003	911 PSAP-LCOG-UNICORPORATED	Resource	911 Center	911 Center
General	911 Center	Contract Revenue	10-22-4372	Contract Revenue - 911 Service	008-000-451004	USER FEES	Resource	911 Center	911 Center
General	911 Center	Transfers - Out	10-22-8901	Transfer Out	008-445-500050	TO GENERAL FUND	Expense	911 Center	911 Center
General	General	Contingency	10-11-9200	Contingency	008-445-600100	CONTINGENCY	Expense	911 Center	911 Center
General	General	Assigned, ending	10-11-9850	Assigned 911 Center	008-445-900000	UNAPPR ENDING FUND BAL	Expense	911 Center	911 Center
General	General	Fund Balance, beginning	10-11-9100	Fund Balance, beginning	009-000-401000	CARRYOVER	Resource	Rehab	Planning & Development
General	Planning & Development	Interest Income	10-57-7350	Interest Income	009-000-403000	INTEREST INCOME	Resource	Rehab	Planning & Development
General	General	Restricted, ending	10-11-9620	Restricted Habitat for Humanity	009-000-900000	UNAPPR ENDING FUND BAL	Expense	Rehab	Planning & Development
General	Planning & Development	External Transfers	10-57-6955	Habitat for Humanity Loan	009-449-200002	HABITAT FOR HUMANITY LOANS	Expense	Rehab	Planning & Development
General	General	Contingency	10-11-9200	Contingency	009-449-600100	CONTINGENCY	Expense	Rehab	Planning & Development
FEC	Florence Event Center	Fund Balance, beginning	40-66-9100	Fund Balance, beginning	014-000-401000	CARRYOVER	Resource	RTMP	Florence Event Center
FEC	Florence Event Center	Transient Tax	40-66-4126	Rural Tourism Marketing Program	014-000-450108	RTMP GRANT	Resource	RTMP	Florence Event Center
FEC	Florence Event Center	Technology	40-66-6622	Technology - Web	014-014-239100	City's Website	Expense	RTMP	Florence Event Center
FEC	Florence Event Center	External Transfers	40-66-6908	Contribution - Chamber RTMP	014-014-239110	CHAMBER	Expense	RTMP	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6249	Other Expense	014-014-290000	OTHER	Expense	RTMP	Florence Event Center
FEC	Florence Event Center	Transfers - Out	40-66-8901	Transfer Out	014-014-500055	TRANSFER TO FED	Expense	RTMP	Florence Event Center
FEC	Florence Event Center	Contingency	40-66-9200	Contingency	014-014-600100	CONTINGENCY	Expense	RTMP	Florence Event Center
FEC	Florence Event Center	Fund Balance, ending	40-66-9999	Fund Balance, ending	014-014-900000	UNAPPR ENDING FUND BAL	Expense	RTMP	Florence Event Center
TRT	Transient Room Tax	Fund Balance, beginning	80-11-9100	Fund Balance, beginning	015-000-401000	CARRYOVER	Resource	Room	Florence Event Center
TRT	Transient Room Tax	Transient Tax	80-11-4111	Transient Room Tax	015-000-444000	ROOM TAX - 3%	Resource	Room	Florence Event Center
TRT	Transient Room Tax	Transient Tax	80-11-4111	Transient Room Tax	015-000-444001	ROOM TAX - 1%	Resource	Room	Florence Event Center
TRT	Transient Room Tax	External Transfers	80-11-6907	Contribution - Chamber 1%	015-015-204000	CHAMBER - 1%	Expense	Room	Florence Event Center
TRT	Transient Room Tax	External Transfers	80-11-6906	Contribution - Chamber Room Tax	015-015-204005	CHAMBER	Expense	Room	Florence Event Center
TRT	Transient Room Tax	Transfers - Out	80-11-8901	Transfer Out	015-015-500012	TRANSFER TO GENERAL FUND	Expense	Room	Florence Event Center
TRT	Transient Room Tax	Transfers - Out	80-11-8901	Transfer Out	015-015-500054	EVENTS CENTER - 3%	Expense	Room	Florence Event Center
TRT	Transient Room Tax	Contingency	80-11-9200	Contingency	015-015-600100	CONTINGENCY	Expense	Room	Florence Event Center
TRT	Transient Room Tax	Fund Balance, ending	80-11-9999	Fund Balance, ending	015-015-900000	UNAPPR ENDING FUND BAL	Expense	Room	Florence Event Center
FEC	Florence Event Center	Fund Balance, beginning	40-66-9100	Fund Balance, beginning	016-000-401000	CARRYOVER	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Interest Income	40-66-7350	Interest Income	016-000-403000	INTEREST INCOME	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Interest Income	40-66-7350	Interest Income	016-000-403100	WLFC INTEREST	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Transfers - In	40-66-8801	Transfer In	016-000-403100	WLFC INTEREST	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Other Tax	40-66-4242	Lane County Allocation to FEC	016-000-404000	LANE COUNTY DEBT CONTRIB. FEC	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Transfers - In	40-66-8801	Transfer In	016-000-444410	TRANSFER FROM ROOM TAX 3%	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4727	Ticket Fees	016-000-450071	TICKET FEES	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4709	Credit Card Fees	016-000-450072	CREDIT CARD FEES	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4715	Food - Beverage Revenue	016-000-450073	FOOD & BEVERAGE	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4730	Ticket Surcharge	016-000-450077	TICKET SURCHARGE	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4700	Advertising Revenue	016-000-450078	ADVERTISING	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Rental Income	40-66-4751	Rental Income - Building	016-000-450079	BUILDING RENTAL	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4712	Equipment Rental - Off-site	016-000-450082	OFF SITE EQUIPMENT RENTAL	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4703	Art Commission	016-000-450083	ART COMMISSIONS	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4706	Art Sales	016-000-450084	ART SALES	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4721	Merchandise Sales	016-000-450085	MERCHANDISE SALES	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Grant Revenue	40-66-7176	Donations FEC	016-000-450086	DONATIONS	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Other Revenue	40-66-4809	Other Revenue	016-000-450111	OTHER	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Sales Revenue	40-66-4724	Show Sales	016-000-450199	SHOW SALES	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Grant Revenue	40-66-7129	Grant Revenue	016-000-460500	FRIENDS OF FEC GRANT	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Transfers - In	40-66-8801	Transfer In	016-000-490015	RTMP BAL. FR. ROOM TAX FUND	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Regular Employees	40-66-5122	Event Center Director	016-016-100017	EVENTS CENTER DIRECTOR	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Regular Employees	40-66-5118	Community Outreach	016-016-100018	COMMUNITY OUTREACH MANAGER	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Regular Employees	40-66-5102	Administrative Assistant	016-016-100019	ADMINISTRATIVE ASSISTANT	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Regular Employees	40-66-5127	Maintenance Technician	016-016-100020	MAINTENANCE TECHNICIAN	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Other Compensation	40-66-5201	Overtime	016-016-100111	OVERTIME	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Payroll Taxes	40-66-5504	Unemployment Insurance	016-016-104600	UNEMPLOYMENT INSURANCE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Payroll Taxes	40-66-5501	FICA - Medicare	016-016-104700	SOCIAL SECURITY	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Employee Benefits	40-66-5620	Medical Insurance	016-016-104800	HEALTH INSURANCE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Employee Benefits	40-66-5623	Dental Insurance	016-016-104801	DENTAL INSURANCE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Employee Benefits	40-66-5628	Life - Disability Insurance	016-016-104802	LIFE AND DISABILITY INSURANCE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Payroll Taxes	40-66-5507	Worker Compensation	016-016-104900	WORKER'S COMPENSATION	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Retirement	40-66-5730	Retirement Plan	016-016-105002	RETIREMENT PLAN	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Other Compensation	40-66-5210	Allowances	016-016-105003	ALLOWANCES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Other Compensation	40-66-5299	Accrued Payroll Expense	016-016-199999	ACCRUED PAYROLL EXPENSE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6259	Show Expense	016-016-200005	SHOW EXPENSES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6202	Art Expense	016-016-200006	ART EXPENSES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Services	40-66-6448	Services - Office	016-016-200090	COPIER EXPENSES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6274	Supplies - Office	016-016-200100	OFFICE SUPPLIES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Maintenance	40-66-6565	Supplies - Janitorial	016-016-200101	JANITORIAL SUPPLIES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Maintenance	40-66-6562	Supplies - Building	016-016-200102	BUILDING SUPPLIES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Technology	40-66-6619	Technology - Telecom - Internet	016-016-200400	TELEPHONE	Expense	FEC	Florence Event Center

FEC	Florence Event Center	Technology	40-66-6619	Technology - Telecom - Internet	016-016-200402	INTERNET SERVICE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Services	40-66-6424	Fuel - Diesel - Boiler	016-016-201501	GENERATOR OPERATION & MAIN.	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Maintenance	40-66-6532	Maintenance - Equipment	016-016-201911	EQUIPMENT MAINTENANCE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Maintenance	40-66-6523	Maintenance - Building	016-016-201912	BUILDING MAINTENANCE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Office	40-66-6738	Postage - Shipping	016-016-202100	POSTAGE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Maintenance	40-66-6520	Landscaping Services	016-016-203000	CONTRACTUAL -LANDSCAPE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Services	40-66-6430	Legal Services	016-016-203002	LEGAL SERVICES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Employees	40-66-5884	Contract Labor - Ticket Office	016-016-203003	CONTRACTUAL-TICKET OFFICE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Employees	40-66-5878	Contract Labor - Maintenance	016-016-203004	CONTRACTUAL-MAINT. TECH.	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Employees	40-66-5880	Contract Labor - Marketing	016-016-203005	CONTRACTUAL-MARKETING DIRECTOR	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Employees	40-66-5880	Contract Labor - Marketing	016-016-203006	CONTRACTUAL - MARKETING	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Employees	40-66-5883	Contract Labor - Office	016-016-203007	CONTRACTUAL-OFFICE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Office	40-66-6745	Printing	016-016-203220	PRINTING	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Office	40-66-6752	Publications - Subscriptions	016-016-203230	DUES / SUBSCRIPTIONS	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Office	40-66-6773	Training - Travel - Mileage	016-016-203235	TRAVEL	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Office	40-66-6773	Training - Travel - Mileage	016-016-203236	TRAINING	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Utilities	40-66-6306	Utilities - Electric	016-016-203237	UTILITIES- ELECTRICAL	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Utilities	40-66-6315	Utilities - Water	016-016-203238	UTILITIES -WATER	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Utilities	40-66-6312	Utilities - Propane	016-016-203239	UTILITIES -PROPANE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Utilities	40-66-6309	Utilities - Garbage	016-016-203240	UTILITIES-GARBAGE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contract Services	40-66-6427	Insurance	016-016-203250	INSURANCE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Marketing	40-66-6133	Advertising	016-016-203256	ADVERTISING	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6278	Supplies - Theater	016-016-203257	THEATER SUPPLY	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Technology	40-66-6622	Technology - Web	016-016-203270	Web Hosting & Development	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6257	RTMP Expenses	016-016-203275	RTMP EXPENDITURES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Marketing	40-66-6142	Marketing Expense	016-016-203280	TRT MARKETING EXPENSE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6256	Publish Centerstage	016-016-239010	CENTER STAGE PUBLISHING	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Marketing	40-66-6136	Advertising - Out of Area	016-016-239060	ADVERTISING - OUT OF AREA	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Marketing	40-66-6139	Advertising - Radio	016-016-239061	ADVERTISING - RADIO	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6292	Volunteer Expense	016-016-289950	VOLUNTEER EXPENSES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Operating	40-66-6249	Other Expense	016-016-290000	OTHER	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Office	40-66-6703	Bank Charges	016-016-290050	BANK CHARGES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Administration - Out	40-66-8921	Transfer Out - Admln	016-016-290100	ADMINISTRATIVE SERVICES	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Capital Outlay - Grant	40-66-8120	Capital Outlay - Grant	016-016-320501	CAPITAL: CHAIR REPLACEMENT	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Capital Outlay	40-66-8580	Capital Outlay	016-016-320502	CAPITAL: HVAC	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Capital Outlay - Grant	40-66-8120	Capital Outlay - Grant	016-016-320600	FEC GENERATOR - CAP EXP	Expense	Grant	Florence Event Center
FEC	Florence Event Center	Grant Expense	40-66-7520	Grant Expense	016-016-320601	CAPITAL: FRIENDS DONATION	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contingency	40-66-9200	Contingency	016-016-600000	CONTINGENCY	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Fund Balance, ending	40-66-9999	Fund Balance, ending	016-016-900000	UNAPPR ENDING FUND BAL	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Fund Balance, beginning	40-66-9100	Fund Balance, beginning	017-000-401000	CARRYOVER	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Interest Income	40-66-7350	Interest Income	017-000-403000	INTEREST INCOME	Resource	FEC	Florence Event Center
FEC	Florence Event Center	Maintenance	40-66-6523	Maintenance - Building	017-017-201912	BUILDING MAINTENANCE	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Capital Outlay	40-66-8580	Capital Outlay	017-017-300098	FEC CAPITAL IMPROVEMENTS	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Contingency	40-66-9200	Contingency	017-017-600100	CONTINGENCY	Expense	FEC	Florence Event Center
FEC	Florence Event Center	Assigned, ending	40-66-9804	Assigned FEC Capital	017-017-900000	UNAPPR ENDING FUND BAL	Expense	FEC Capital	Florence Event Center
Revenue Bond	Debt FEC	Fund Balance, beginning	70-11-9100	Fund Balance, beginning	018-000-401000	CARRYOVER	Resource	FEC Debt	Debt FEC
Revenue Bond	Debt FEC	Tax and LID Assessments	70-11-7349	Lane County - FEC Debt Offset	018-000-404000	LANE COUNTY DEBT CONTRIB. FEC	Resource	FEC Debt	Debt FEC
Revenue Bond	Debt FEC	Contingency	70-11-9200	Contingency	018-018-600100	CONTINGENCY	Expense	FEC Debt	Debt FEC
Revenue Bond	Debt FEC	Debt Service	70-11-7640	Debt Service - Bond Principle	018-018-800515	DEBT PRINCIPAL PAYMENT	Expense	FEC Debt	Debt FEC
Revenue Bond	Debt FEC	Debt Service	70-11-7641	Debt Service - Bond Interest	018-018-800516	DEBT INTEREST PAYMENT	Expense	FEC Debt	Debt FEC
Revenue Bond	Debt FEC	Debt Service	70-11-7690	Debt Service - Fees	018-018-800517	DEBT SERVICE FEES	Expense	FEC Debt	Debt FEC
Revenue Bond	Debt FEC	Fund Balance, ending	70-11-9999	Fund Balance, ending	018-018-900000	UNAPPR ENDING FUND BAL	Expense	FEC Debt	Debt FEC
Public Works	Water	Fund Balance, beginning	20-55-9100	Fund Balance, beginning	100-000-401000	CARRYOVER	Resource	Water	Water
Public Works	Water	Rental Income	20-55-4758	Rental Income	100-000-406000	MISC RENTALS	Resource	Water	Water
Public Works	Water	Fines, Fees and Permits	20-55-4531	Fees - Plan Review	100-000-415200	PLAN REVIEW	Resource	Water	Water
Public Works	Water	Fines, Fees and Permits	20-55-4557	Inspection - Off-Site	100-000-415300	OFF SITE INSPECTIONS	Resource	Water	Water
Public Works	Water	Utility Revenue	20-55-4465	Utility Revenue - Water	100-000-438010	SERVICE CHARGE - WATER	Resource	Water	Water
Public Works	Water	Utility Revenue	20-55-4473	Utility Revenue- Water Connections	100-000-438020	WATER SERVICE CONNECTIONS	Resource	Water	Water
Public Works	Water	Fines, Fees and Permits	20-55-4552	Fees - Well Rehabilitation	100-000-438030	WELL REHABILITATION FEE	Resource	Water	Water
Public Works	Water	Other Revenue	20-55-4809	Other Revenue	100-000-440001	MISCELLANEOUS	Resource	Water	Water
Public Works	Water	Debt Proceeds	20-55-7250	Loan Proceeds	100-000-450346	LOAN PROCEEDS - PICKUP	Resource	Water	Water
Public Works	Water	Debt Proceeds	20-55-7250	Loan Proceeds	100-000-450347	LOAN PROCEEDS - METER READING	Resource	Water	Water
Public Works	Water	Transfers - In	20-55-8801	Transfer In	100-000-490000	TRANS FROM WATER SYS DEV	Resource	Water	Water
Public Works	Water	Debt Transfers - In	20-55-8811	Transfer In - Debt	100-000-490052	TRANSFER IN DEBT PROCEEDS 2011	Resource	Water	Water
Public Works	Water	Intrafund Loans - In	20-55-8873	Interfund Loan In	100-000-490101	INTERFUND LOAN FROM WASTEWATER	Resource	Water	Water
Public Works	Water	Subsidy Transfer - In	20-55-8851	Transfer In - Subsidy	100-000-490501	TRANSFER IN	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5142	Treatment Plant Operator 2	100-461-100004	TREATMT. PLT. OPERATOR II	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5135	Public Works Manager	100-461-100055	PUBLIC WORKS/GIS MANAGER	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5125	Finance Utility Clerk	100-461-100056	FINANCE/UTILITY CLERK	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5102	Administrative Assistant	100-461-100057	PW ADMINISTRATIVE ASSISTANT	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5117	Community Development Director	100-461-100059	COMMUNITY DEVELOPMENT DIRECTOR	Expense	Water	Water

Public Works	Water	Regular Employees	20-55-5102	Administrative Assistant	100-461-100060	PW/FIN. ADMIN. ASSISTANT	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5134	Public Works Director	100-461-100065	PUBLIC WORKS DIRECTOR	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5145	Utility Worker 3	100-461-100085	UTILITY III	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5144	Utility Worker 1	100-461-100086	UTILITY WORKERS	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5123	Field Assistant	100-461-100087	FIELD ASSISTANT	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5143	Treatment Plant Supervisor	100-461-100097	TREATMENT PLT. SUPER.	Expense	Water	Water
Public Works	Water	Regular Employees	20-55-5108	Building Maintenance	100-461-100100	BUILDING MAINTENANCE	Expense	Water	Water
Public Works	Water	Other Compensation	20-55-5201	Overtime	100-461-100111	OVERTIME	Expense	Water	Water
Public Works	Water	Other Compensation	20-55-5298	Merit Increase	100-461-100113	MERIT INCREASES	Expense	Water	Water
Public Works	Water	Payroll Taxes	20-55-5504	Unemployment Insurance	100-461-104600	UNEMPLOYMENT INSURANCE	Expense	Water	Water
Public Works	Water	Payroll Taxes	20-55-5501	FICA - Medicare	100-461-104700	SOCIAL SECURITY	Expense	Water	Water
Public Works	Water	Employee Benefits	20-55-5620	Medical Insurance	100-461-104800	HEALTH INSURANCE	Expense	Water	Water
Public Works	Water	Employee Benefits	20-55-5623	Dental Insurance	100-461-104801	DENTAL INSURANCE	Expense	Water	Water
Public Works	Water	Employee Benefits	20-55-5628	Life - Disability Insurance	100-461-104802	LIFE AND DISABILITY INSURANCE	Expense	Water	Water
Public Works	Water	Payroll Taxes	20-55-5507	Worker Compensation	100-461-104900	WORKER'S COMPENSATION	Expense	Water	Water
Public Works	Water	Retirement	20-55-5730	Retirement Plan	100-461-105002	RETIREMENT PLAN	Expense	Water	Water
Public Works	Water	Other Compensation	20-55-5210	Allowances	100-461-105003	ALLOWANCES	Expense	Water	Water
Public Works	Water	Other Compensation	20-55-5299	Accrued Payroll Expense	100-461-199999	ACCRUED PAYROLL EXPENSE	Expense	Water	Water
Public Works	Water	Contract Employees	20-55-5850	Contract Labor	100-461-200049	CONTRACT LABOR	Expense	Water	Water
Public Works	Water	Operating	20-55-6274	Supplies - Office	100-461-200101	OFFICE SUPPLIES	Expense	Water	Water
Public Works	Water	Operating	20-55-6277	Supplies - Shop	100-461-200150	SHOP SUPPLIES	Expense	Water	Water
Public Works	Water	Office	20-55-6773	Training - Travel - Mileage	100-461-200200	TRAVEL AND TRAINING	Expense	Water	Water
Public Works	Water	Office	20-55-6731	Membership - Dues	100-461-200201	DUES	Expense	Water	Water
Public Works	Water	Technology	20-55-6619	Technology - Telecom - Internet	100-461-200400	TELEPHONE	Expense	Water	Water
Public Works	Water	Maintenance	20-55-6574	Vehicle Operation - Maint	100-461-201500	VEHICLE OPERATION & MAIN.	Expense	Water	Water
Public Works	Water	Technology	20-55-6625	Technology - Workstations	100-461-201550	COMPUTER OPERAT. & MAINT.	Expense	Water	Water
Public Works	Water	Office	20-55-6752	Publications - Subscriptions	100-461-202000	PUBLICATIONS & SUBSCRIPTIONS	Expense	Water	Water
Public Works	Water	Office	20-55-6738	Postage - Shipping	100-461-202100	POSTAGE	Expense	Water	Water
Public Works	Water	Maintenance	20-55-6553	Maintenance Agreement	100-461-202300	MAINTENANCE AGREEMENT	Expense	Water	Water
Public Works	Water	Contract Services	20-55-6420	Consulting - Contract Services	100-461-203000	CONSULTING/CONTRACTUAL SERVICE	Expense	Water	Water
Public Works	Water	Maintenance	20-55-6532	Maintenance - Equipment	100-461-203105	EQUIPMENT MAINTENANCE	Expense	Water	Water
Public Works	Water	Contract Services	20-55-6422	Engineering Services	100-461-203110	ENGINEERING SERVICES	Expense	Water	Water
Public Works	Water	Maintenance	20-55-6523	Maintenance - Building	100-461-203115	BUILDING MAINTENANCE	Expense	Water	Water
Public Works	Water	Contract Services	20-55-6451	Services - Utility Billing	100-461-203120	UTILITY PROCESSING SERVICES	Expense	Water	Water
Public Works	Water	Contract Services	20-55-6427	Insurance	100-461-203250	INSURANCE	Expense	Water	Water
Public Works	Water	Utilities	20-55-6303	Utilities	100-461-203500	UTILITIES	Expense	Water	Water
Public Works	Water	Operating	20-55-6207	Chemicals	100-461-212010	CHEMICALS	Expense	Water	Water
Public Works	Water	Maintenance	20-55-6541	Maintenance - Plant	100-461-212020	PLANT MAINTENANCE	Expense	Water	Water
Public Works	Water	Maintenance	20-55-6550	Maintenance - Well	100-461-212025	WELL MAINTENANCE	Expense	Water	Water
Public Works	Water	Maintenance	20-55-6529	Maintenance - Distribution Sys	100-461-212030	DIST. SYSTEM MAINTENANCE	Expense	Water	Water
Public Works	Water	Operating	20-55-6243	Lab Testing	100-461-212040	LAB TESTING	Expense	Water	Water
Public Works	Water	Operating	20-55-6272	Supplies - Lab	100-461-212041	LAB SUPPLIES	Expense	Water	Water
Public Works	Water	External Transfers	20-55-6929	Heceta Water Debt	100-461-212053	HECETA WATER - DEBT PAYMENT	Expense	Water	Water
Public Works	Water	Operating	20-55-6283	Tools	100-461-250000	TOOLS	Expense	Water	Water
Public Works	Water	Operating	20-55-6249	Other Expense	100-461-290000	OTHER	Expense	Water	Water
Public Works	Water	Operating	20-55-6209	Cleaning - Laundry	100-461-290006	CLEANING AND LAUNDRY	Expense	Water	Water
Public Works	Water	Operating	20-55-6275	Supplies - Safety	100-461-290007	SAFETY SUPPLIES	Expense	Water	Water
Public Works	Water	Office	20-55-6710	Debt Collection Expense	100-461-290013	DEBT COLLECTION EXPENSE	Expense	Water	Water
Public Works	Water	Maintenance	20-55-6547	Maintenance - Reservoir	100-461-290014	RESERVOIR MAINTENANCE	Expense	Water	Water
Public Works	Water	Office	20-55-6703	Bank Charges	100-461-290050	BANK CHARGES	Expense	Water	Water
Public Works	Water	Public Works Shared - Out	20-55-8931	Transfer Out - PW Shared	100-461-290099	PW SHARED EXPENSE	Expense	Water	Water
Public Works	Water	Administration - Out	20-55-8921	Transfer Out - Admln	100-461-290100	ADMINISTRATIVE SERVICES	Expense	Water	Water
Public Works	Water	Grant Revenue	20-55-7129	Grant Revenue	100-461-300500	URA CAPITAL: BAY STREET LOOP	Expense	Water	Water
Public Works	Water	Capital Outlay - Grant	20-55-8120	Capital Outlay - Grant	100-461-300500	URA CAPITAL: BAY STREET LOOP	Expense	Water	Water
Public Works	Water	Grant Revenue	20-55-7129	Grant Revenue	100-461-300502	URA CAPITAL: OLD TOWN TO KINGWD	Expense	Water	Water
Public Works	Water	Capital Outlay - Grant	20-55-8120	Capital Outlay - Grant	100-461-300502	URA CAPITAL: OLD TOWN TO KINGWD	Expense	Water	Water
Public Works	Water	Capital Outlay	20-55-8580	Capital Outlay	100-461-300601	WATER PROJECTS: WELL #13 (50%)	Expense	Water	Water
Public Works	Water	Capital Outlay	20-55-8580	Capital Outlay	100-461-320500	EQUIPMENT	Expense	Water	Water
Public Works	Water	Capital Outlay	20-55-8580	Capital Outlay	100-461-320501	EQUIPMENT: ATV	Expense	Water	Water
Public Works	Water	Capital Outlay	20-55-8580	Capital Outlay	100-461-320502	EQUIPMENT: SCADA	Expense	Water	Water
Public Works	Water	Capital Outlay	20-55-8580	Capital Outlay	100-461-320505	VEHICLE - FORD ESCAPE	Expense	Water	Water
Public Works	Water	Capital Outlay - Contract	20-55-8460	Capital Outlay - Contract	100-461-320506	VEHICLE - PICKUP	Expense	Water	Water
Public Works	Water	Capital Outlay - Contract	20-55-8460	Capital Outlay - Contract	100-461-320507	VEHICLE - METER READING	Expense	Water	Water
Public Works	Water	Capital Outlay	20-55-8580	Capital Outlay	100-461-320605	PLANT IMPROVEMENTS	Expense	Water	Water
Public Works	Water	Capital Outlay	20-55-8580	Capital Outlay	100-461-320642	WELLHEAD PROTECTION	Expense	Water	Water
Public Works	Water	Capital Outlay	20-55-8580	Capital Outlay	100-461-320645	WELL REHAB	Expense	Water	Water
Public Works	Water	Capital Outlay - Bond	20-55-8240	Capital Outlay - Bond	100-461-320649	CAPITAL: E RESERVOIR ROOF	Expense	Water	Water
Public Works	Water	Capital Outlay - Bond	20-55-8240	Capital Outlay - Bond	100-461-320650	CAPITAL: MAIN EXTENSION	Expense	Water	Water
Public Works	Water	Capital Outlay - Bond	20-55-8240	Capital Outlay - Bond	100-461-320651	CAPITAL: EMERGENCY GENERATOR	Expense	Water	Water
Public Works	Water	Grant Revenue	20-55-7129	Grant Revenue	100-461-460321	EPA GRANT	Resource	Water	Water
Public Works	Water	Grant Expense	20-55-7520	Grant Expense	100-461-460321	EPA GRANT	Expense	Water	Water

Public Works	Water	Grant Expense	20-55-7520	Grant Expense	100-461-460321	EPA GRANT	Expense	Water	Water
Public Works	Water	In Lieu of Franchise Fee - Out	20-55-8941	In Lieu of Franchise Fee Out	100-461-500050	IN LIEU OF FRANCHISE FEES	Expense	Water	Water
Public Works	Water	Intrafund Loans - Out	20-55-8973	Interfund Loan Out	100-461-500101	Interfund Loan out	Expense	Water	Water
Public Works	Water	Debt Transfers - Out	20-55-8911	Transfer Out - Debt	100-461-500156	TRANSFER TO 2011 BOND FUND	Expense	Water	Water
Public Works	Water	Debt Transfers - Out	20-55-8911	Transfer Out - Debt	100-461-500501	TRANSFER OUT	Expense	Water	Water
Public Works	Water	Contingency	20-55-9200	Contingency	100-461-600100	CONTINGENCY	Expense	Water	Water
Public Works	Water	Debt Service	20-55-7660	Debt Service - Contract	100-461-800001	LOAN DEBT SERVICE	Expense	Water	Water
Public Works	Water	Debt Service	20-55-7650	Debt Service - Loan	100-461-800501	SPECIAL PUB.WKS.FD. PRINCIPAL	Expense	Water	Water
Public Works	Water	Debt Service	20-55-7651	Debt Service - Loan Interest	100-461-800502	SPECIAL PUB.WKS.FD. INTEREST	Expense	Water	Water
Public Works	Water	Debt Service	20-55-7650	Debt Service - Loan	100-461-800515	DEBT PRINCIPAL PAYMENT	Expense	Water	Water
Public Works	Water	Debt Service	20-55-7651	Debt Service - Loan Interest	100-461-800516	DEBT INTEREST PAYMENT	Expense	Water	Water
Public Works	Water	Debt Service	20-55-7690	Debt Service - Fees	100-461-800517	DEBT SERVICE FEES	Expense	Water	Water
Public Works	Water	Assigned, ending	20-55-9801	Assigned Capital Improvement	100-461-888886	RESERVE FOR CAPITAL IMPROVEMENT	Expense	Water	Water
Public Works	Water	Fund Balance, ending	20-55-9999	Fund Balance, ending	100-461-900000	UNAPPR ENDING FUND BAL	Expense	Water	Water
Public Works	Wastewater	Fund Balance, beginning	20-44-9100	Fund Balance, beginning	101-000-401000	CARRYOVER	Resource	Wastewater	Wastewater
Public Works	Wastewater	Interest Income	20-44-7350	Interest Income	101-000-403000	INTEREST INCOME	Resource	Wastewater	Wastewater
Public Works	Wastewater	Fines, Fees and Permits	20-44-4531	Fees - Plan Review	101-000-415200	PLAN REVIEW	Resource	Wastewater	Wastewater
Public Works	Wastewater	Fines, Fees and Permits	20-44-4540	Fees - RFP Bid Documents	101-000-415205	BID DOCUMENTS - SEWER	Resource	Wastewater	Wastewater
Public Works	Wastewater	Fines, Fees and Permits	20-44-4572	Yard Debris Collection	101-000-415210	YARD DEBRIS COLLECTION	Resource	Wastewater	Wastewater
Public Works	Wastewater	Fines, Fees and Permits	20-44-4557	Inspection - Off-Site	101-000-415300	OFF SITE INSPECTIONS	Resource	Wastewater	Wastewater
Public Works	Wastewater	Utility Revenue	20-44-4468	Utility Revenue- Sewer	101-000-438101	SERVICE CHARGE-SEWER	Resource	Wastewater	Wastewater
Public Works	Wastewater	Utility Revenue	20-44-4471	Utility Revenue- Sewer Connections	101-000-438110	SEWER SERVICE CONNECTIONS	Resource	Wastewater	Wastewater
Public Works	Wastewater	Other Revenue	20-44-4809	Other Revenue	101-000-440001	MISCELLANEOUS	Resource	Wastewater	Wastewater
Public Works	Wastewater	Debt Proceeds	20-44-7250	Loan Proceeds	101-000-450340	SPW FUND LOAN	Resource	Wastewater	Wastewater
Public Works	Wastewater	Debt Proceeds	20-44-7250	Loan Proceeds	101-000-450345	CLEAN WATER STATE LOAN FUND	Resource	Wastewater	Wastewater
Public Works	Wastewater	Debt Proceeds	20-44-7250	Loan Proceeds	101-000-450346	LOAN PROCEEDS - PICKUP	Resource	Wastewater	Wastewater
Public Works	Wastewater	Utility Revenue	20-44-4480	Utility Special Assessment	101-000-460005	DRIFTWOOD SHORES SEWER REV	Resource	Wastewater	Wastewater
Public Works	Wastewater	Utility Revenue	20-44-4480	Utility Special Assessment	101-000-460010	FAWN RIDGE SEWER REVENUE	Resource	Wastewater	Wastewater
Public Works	Wastewater	Grant Revenue	20-44-7129	Grant Revenue	101-000-470503	URA GRANT: MIDDLE SCHOOL	Resource	Wastewater	Wastewater
Public Works	Wastewater	Grant Revenue	20-44-7129	Grant Revenue	101-000-470601	LOCAL GRANT: BIOSOLID	Resource	Wastewater	Wastewater
Public Works	Wastewater	Debt Transfers - In	20-44-8811	Transfer In - Debt	101-000-490052	TRANSFER IN DEBT PROCEEDS 2011	Resource	Wastewater	Wastewater
Public Works	Wastewater	Intrafund Loans - In	20-44-8873	Interfund Loan In	101-000-490101	Intrafund Loan in	Resource	Wastewater	Wastewater
Public Works	Wastewater	Debt Transfers - In	20-44-8811	Transfer In - Debt	101-000-490501	TRANSFER IN	Resource	Wastewater	Wastewater
Public Works	Wastewater	Transfers - In	20-44-8801	Transfer In	101-000-499103	FROM WASTEWATER SDG	Resource	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5135	Public Works Manager	101-432-100055	PUBLIC WORKS/GIS MANAGER	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5125	Finance Utility Clerk	101-432-100056	FINANCE/UTILITY CLERK	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5102	Administrative Assistant	101-432-100057	PW ADMINISTRATIVE ASSISTANT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5117	Community Development Director	101-432-100059	COMMUNITY DEVELOPMENT DIRECTOR	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5102	Administrative Assistant	101-432-100060	PW/FIN. ADMIN. ASSISTANT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5106	Associate Planner	101-432-100062	ASSOCIATE PLANNER	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5134	Public Works Director	101-432-100065	PUBLIC WORKS DIRECTOR	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5145	Utility Worker 3	101-432-100085	UTILITY III	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5143	Treatment Plant Supervisor	101-432-100087	TREATMENT. PLT. SUPER	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5141	Treatment Plant Operator 1	101-432-100088	TREATMT. PLT. OPERATORS	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5144	Utility Worker 1	101-432-100089	UTILITY WORKERS	Expense	Wastewater	Wastewater
Public Works	Wastewater	Regular Employees	20-44-5108	Building Maintenance	101-432-100100	BUILDING MAINTENANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Other Compensation	20-44-5201	Overtime	101-432-100111	OVERTIME	Expense	Wastewater	Wastewater
Public Works	Wastewater	Other Compensation	20-44-5298	Merit Increase	101-432-100113	MERIT INCREASES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Payroll Taxes	20-44-5504	Unemployment Insurance	101-432-104600	UNEMPLOYMENT INSURANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Payroll Taxes	20-44-5501	FICA - Medicare	101-432-104700	SOCIAL SECURITY	Expense	Wastewater	Wastewater
Public Works	Wastewater	Employee Benefits	20-44-5620	Medical Insurance	101-432-104800	HEALTH INSURANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Employee Benefits	20-44-5623	Dental Insurance	101-432-104801	DENTAL INSURANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Employee Benefits	20-44-5628	Life - Disability Insurance	101-432-104802	LIFE AND DISABILITY INSURANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Payroll Taxes	20-44-5507	Worker Compensation	101-432-104900	WORKER'S COMPENSATION	Expense	Wastewater	Wastewater
Public Works	Wastewater	Retirement	20-44-5730	Retirement Plan	101-432-105002	RETIREMENT PLAN	Expense	Wastewater	Wastewater
Public Works	Wastewater	Other Compensation	20-44-5210	Allowances	101-432-105003	ALLOWANCES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Other Compensation	20-44-5299	Accrued Payroll Expense	101-432-199999	ACCRUED PAYROLL EXPENSE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Contract Employees	20-44-5850	Contract Labor	101-432-200049	CONTRACT LABOR	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6274	Supplies - Office	101-432-200101	OFFICE SUPPLIES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6277	Supplies - Shop	101-432-200150	SHOP SUPPLIES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Office	20-44-6773	Training - Travel - Mileage	101-432-200200	TRAVEL AND TRAINING	Expense	Wastewater	Wastewater
Public Works	Wastewater	Office	20-44-6731	Membership - Dues	101-432-200300	MEMBERSHIP AND DUES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Technology	20-44-6619	Technology - Telecom - Internet	101-432-200400	TELEPHONE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Maintenance	20-44-6574	Vehicle Operation - Maint	101-432-201500	VEHICLE OPERATION & MAIN.	Expense	Wastewater	Wastewater
Public Works	Wastewater	Office	20-44-6738	Postage - Shipping	101-432-202100	POSTAGE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Maintenance	20-44-6553	Maintenance Agreement	101-432-202300	MAINTENANCE AGREEMENT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Contract Services	20-44-6420	Consulting - Contract Services	101-432-203000	CONSULTING/CONTRACTUAL SERVICE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Maintenance	20-44-6532	Maintenance - Equipment	101-432-203105	EQUIPMENT MAINTENANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Maintenance	20-44-6523	Maintenance - Building	101-432-203115	BUILDING MAINTENANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Contract Services	20-44-6451	Services - Utility Billing	101-432-203120	UTILITY PROCESSING SERVICES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Contract Services	20-44-6427	Insurance	101-432-203250	INSURANCE	Expense	Wastewater	Wastewater

Public Works	Wastewater	Utilities	20-44-6303	Utilities	101-432-203500	UTILITIES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6207	Chemicals	101-432-212010	CHEMICALS	Expense	Wastewater	Wastewater
Public Works	Wastewater	Maintenance	20-44-6541	Maintenance - Plant	101-432-212020	PLANT MAINTENANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Maintenance	20-44-6544	Maintenance - Pump Station	101-432-212025	PUMP STATION MAINTENANCE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Maintenance	20-44-6526	Maintenance - Collector Sys	101-432-212031	COLLECTOR SYSTEM MAINT.	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6243	Lab Testing	101-432-212040	LAB TESTING	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6272	Supplies - Lab	101-432-212041	LAB SUPPLIES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6251	Permit - Fees	101-432-212170	PERMITS AND FEES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6262	Solids Disposal	101-432-212720	SOLIDS DISPOSAL	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6204	Biosolids Expense	101-432-212722	BIO SOLIDS DEMO PROJECT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Contract Services	20-44-6422	Engineering Services	101-432-212731	ENGINEERING SERVICE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6283	Tools	101-432-250000	TOOLS	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6249	Other Expense	101-432-290000	OTHER	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6209	Cleaning - Laundry	101-432-290006	CLEANING AND LAUNDRY	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6275	Supplies - Safety	101-432-290007	SAFETY SUPPLIES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Contract Services	20-44-6424	Fuel - Diesel - Boiler	101-432-290010	BOILER FUEL-DIESEL	Expense	Wastewater	Wastewater
Public Works	Wastewater	Operating	20-44-6223	Fuel - Propane	101-432-290012	PROPANE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Office	20-44-6710	Debt Collection Expense	101-432-290013	DEBT COLLECTION EXPENSE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Office	20-44-6703	Bank Charges	101-432-290050	BANK CHARGES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Public Works Shared - Out	20-44-8931	Transfer Out - PW Shared	101-432-290099	PW SHARED EXPENSE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Administration - Out	20-44-8921	Transfer Out - Admin	101-432-290100	ADMINISTRATIVE SERVICES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay - Grant	20-44-8120	Capital Outlay - Grant	101-432-300503	URA CAPITAL: MIDDLE SCHOOL	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay - Grant	20-44-8120	Capital Outlay - Grant	101-432-300601	CAPITAL: BIOSOLID	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-320500	EQUIPMENT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-320505	VEHICLE - FORD ESCAPE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay - Contract	20-44-8460	Capital Outlay - Contract	101-432-320506	VEHICLE: PICKUP	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-320507	STORAGE BLDG at WWTP	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay - Bond	20-44-8240	Capital Outlay - Bond	101-432-320611	PUMP STATION - MAPLE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-320630	PUMP STATION REHAB & UPGRADE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-320640	COLLECTOR SYSTEM IMPROVEMENTS	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-320645	DRIFTWOOD SHORES SEWER EXPENSE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-320650	FAWN RIDGE SEWER EXPENSE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-330100	OLD LINE REPLACEMENT PROGRAM	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay - Loan	20-44-8350	Capital Outlay - Loan	101-432-330105	HWY 101 CAPACITY IMPROVEMENTS	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-330105	HWY 101 CAPACITY IMPROVEMENTS	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-330150	CLASS A BIOSOLID ENGINEERING	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-330155	SPW FUND RHODY REPLACEMENT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-340155	PROJECT 2010B	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-340156	CAPITAL PROJECT TBA	Expense	Wastewater	Wastewater
Public Works	Wastewater	Capital Outlay	20-44-8580	Capital Outlay	101-432-340157	CAPITAL: MASTER PLAN	Expense	Wastewater	Wastewater
Public Works	Wastewater	Intrafund Loans - Out	20-44-8973	Interfund Loan Out	101-432-500015	INTERFUND LOAN TO WATER FUND	Expense	Wastewater	Wastewater
Public Works	Wastewater	In Lieu of Franchise Fee - Out	20-44-8941	In Lieu of Franchise Fee Out	101-432-500050	IN LIEU OF FRANCHISE FEES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Debt Transfers - Out	20-44-8911	Transfer Out - Debt	101-432-500156	TRANSFER TO 2011 BOND FUND	Expense	Wastewater	Wastewater
Public Works	Wastewater	Debt Transfers - Out	20-44-8911	Transfer Out - Debt	101-432-500501	TRANSFER OUT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Contingency	20-44-9200	Contingency	101-432-600100	CONTINGENCY	Expense	Wastewater	Wastewater
Public Works	Wastewater	Debt Service	20-44-7660	Debt Service - Contract	101-432-800001	LOAN DEBT SERVICE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Debt Service	20-44-7640	Debt Service - Bond Principle	101-432-800340	SPW DEBT SERVICE	Expense	Wastewater	Wastewater
Public Works	Wastewater	Debt Service	20-44-7640	Debt Service - Bond Principle	101-432-800515	DEBT PRINCIPAL PAYMENT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Debt Service	20-44-7641	Debt Service - Bond Interest	101-432-800516	DEBT INTEREST PAYMENT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Debt Service	20-44-7690	Debt Service - Fees	101-432-800517	DEBT SERVICE FEES	Expense	Wastewater	Wastewater
Public Works	Wastewater	Debt Restricted, ending	20-44-9420	Restricted Debt Clean Water	101-432-888801	RESTRICTED FOR CLEAN WATER DEBT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Assigned, ending	20-44-9801	Assigned Capital Improvement	101-432-888885	RESERVE FOR CAPITAL IMPROVEMENT	Expense	Wastewater	Wastewater
Public Works	Wastewater	Fund Balance, ending	20-44-9999	Fund Balance, ending	101-432-900000	UNAPPR ENDING FUND BAL	Expense	Wastewater	Wastewater
Public Works	Wastewater	Intrafund Loans - Out	20-44-8973	Interfund Loan Out	101-433-500101	INTERFUND LOAN	Expense	Wastewater	Wastewater
Public Works	Stormwater	Fund Balance, beginning	20-22-9100	Fund Balance, beginning	102-000-401000	CARRYOVER	Resource	Stormwater	Stormwater
Public Works	Stormwater	Debt Proceeds	20-22-7250	Loan Proceeds	102-000-402000	LOAN PROCEEDS - STREET SWEEPER	Resource	Stormwater	Stormwater
Public Works	Stormwater	Fines, Fees and Permits	20-22-4531	Fees - Plan Review	102-000-415200	PLAN REVIEW	Resource	Stormwater	Stormwater
Public Works	Stormwater	Fines, Fees and Permits	20-22-4557	Inspection - Off-Site	102-000-415300	OFFSITE INSPECTION FEE	Resource	Stormwater	Stormwater
Public Works	Stormwater	Other Revenue	20-22-4809	Other Revenue	102-000-439000	OTHER	Resource	Stormwater	Stormwater
Public Works	Stormwater	Utility Revenue	20-22-4462	Utility Revenue - Storm Water	102-000-439111	STORM WATER FEES	Resource	Stormwater	Stormwater
Public Works	Stormwater	Debt Transfers - In	20-22-8811	Transfer In - Debt	102-000-490501	TRANSFER IN	Resource	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5135	Public Works Manager	102-102-100055	PUBLIC WORKS/GIS MANAGER	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5125	Finance Utility Clerk	102-102-100056	FINANCE/UTILITY CLERK	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5102	Administrative Assistant	102-102-100057	PW ADMINISTRATIVE ASSISTANT	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5117	Community Development Director	102-102-100059	COMMUNITY DEVELOPMENT DIRECTOR	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5106	Associate Planner	102-102-100062	ASSOCIATE PLANNER	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5105	Assistant Planner	102-102-100063	ASSISTANT PLANNER	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5134	Public Works Director	102-102-100065	PUBLIC WORKS DIRECTOR	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5145	Utility Worker 3	102-102-100085	UTILITY III	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5144	Utility Worker 1	102-102-100086	UTILITY WORKER I	Expense	Stormwater	Stormwater
Public Works	Stormwater	Regular Employees	20-22-5108	Building Maintenance	102-102-100100	BUILDING MAINTENANCE	Expense	Stormwater	Stormwater

Public Works	Stormwater	Other Compensation	20-22-5201	Overtime	102-102-100111	OVERTIME	Expense	Stormwater	Stormwater
Public Works	Stormwater	Other Compensation	20-22-5298	Merit Increase	102-102-100113	MERIT INCREASES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Payroll Taxes	20-22-5504	Unemployment Insurance	102-102-104600	UNEMPLOYMENT INSURANCE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Payroll Taxes	20-22-5501	FICA - Medicare	102-102-104700	SOCIAL SECURITY	Expense	Stormwater	Stormwater
Public Works	Stormwater	Employee Benefits	20-22-5620	Medical Insurance	102-102-104800	MEDICAL INSURANCE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Employee Benefits	20-22-5623	Dental Insurance	102-102-104801	DENTAL INSURANCE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Employee Benefits	20-22-5628	Life - Disability Insurance	102-102-104802	LIFE AND DISABILITY INSURANCE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Payroll Taxes	20-22-5507	Worker Compensation	102-102-104900	WORKER'S COMPENSATION	Expense	Stormwater	Stormwater
Public Works	Stormwater	Retirement	20-22-5730	Retirement Plan	102-102-105002	RETIREMENT PLAN	Expense	Stormwater	Stormwater
Public Works	Stormwater	Other Compensation	20-22-5210	Allowances	102-102-105003	ALLOWANCES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Other Compensation	20-22-5299	Accrued Payroll Expense	102-102-199999	ACCRUED PAYROLL EXPENSE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Operating	20-22-6274	Supplies - Office	102-102-200100	OFFICE SUPPLIES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Operating	20-22-6277	Supplies - Shop	102-102-200150	SHOP SUPPLIES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Office	20-22-6773	Training - Travel - Mileage	102-102-200200	TRAVEL & TRAINING	Expense	Stormwater	Stormwater
Public Works	Stormwater	Maintenance	20-22-6574	Vehicle Operation - Maint	102-102-201500	VEHICLE OPERATION & MAINT	Expense	Stormwater	Stormwater
Public Works	Stormwater	Technology	20-22-6625	Technology - Workstations	102-102-201550	COMPUTER OPERATION & MAINT	Expense	Stormwater	Stormwater
Public Works	Stormwater	Office	20-22-6738	Postage - Shipping	102-102-202100	POSTAGE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Maintenance	20-22-6553	Maintenance Agreement	102-102-202300	MAINTENANCE AGREEMENT	Expense	Stormwater	Stormwater
Public Works	Stormwater	Contract Services	20-22-6420	Consulting - Contract Services	102-102-203000	CONSULTING/CONTRACTUAL SERVICE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Contract Services	20-22-6422	Engineering Services	102-102-203110	ENGINEERING SERVICES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Contract Services	20-22-6451	Services - Utility Billing	102-102-203120	UTILITY PROCESSING SERVICES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Contract Services	20-22-6427	Insurance	102-102-203250	INSURANCE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Contract Services	20-22-6430	Legal Services	102-102-203601	LEGAL SERVICES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Maintenance	20-22-6529	Maintenance - Distribution Sys	102-102-212030	DIST SYSTEM MAINTENANCE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Capital Outlay	20-22-8580	Capital Outlay	102-102-212040	SPRUCE ST LID EXPENSE - STORM	Expense	Stormwater	Stormwater
Public Works	Stormwater	Operating	20-22-6251	Permit - Fees	102-102-212710	PERMITS & FEES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Operating	20-22-6283	Tools	102-102-250000	TOOLS	Expense	Stormwater	Stormwater
Public Works	Stormwater	Operating	20-22-6249	Other Expense	102-102-290000	OTHER	Expense	Stormwater	Stormwater
Public Works	Stormwater	Operating	20-22-6275	Supplies - Safety	102-102-290007	SAFETY SUPPLIES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Office	20-22-6710	Debt Collection Expense	102-102-290013	DEBT COLLECTION EXPENSE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Debt Service	20-22-7660	Debt Service - Contract	102-102-290040	SWEEPER LEASE PYMT - PRINCIPAL	Expense	Stormwater	Stormwater
Public Works	Stormwater	Debt Service	20-22-7661	Debt Service - Contract Interest	102-102-290045	SWEEPER LEASE PYMT - INTEREST	Expense	Stormwater	Stormwater
Public Works	Stormwater	Office	20-22-6703	Bank Charges	102-102-290050	BANK CHARGES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Public Works Shared - Out	20-22-8931	Transfer Out - PW Shared	102-102-290099	PW SHARED EXPENSE	Expense	Stormwater	Stormwater
Public Works	Stormwater	Administration - Out	20-22-8921	Transfer Out - Admin	102-102-290100	ADMINISTRATIVE SERVICES	Expense	Stormwater	Stormwater
Public Works	Stormwater	Capital Outlay	20-22-8580	Capital Outlay	102-102-310100	MAPLE ST STORM DRAIN PROJECT	Expense	Stormwater	Stormwater
Public Works	Stormwater	Maintenance	20-22-6556	Maintenance - Stormwater	102-102-310105	EMERG EROSION STABILIZATION	Expense	Stormwater	Stormwater
Public Works	Stormwater	Capital Outlay	20-22-8580	Capital Outlay	102-102-320500	EQUIPMENT	Expense	Stormwater	Stormwater
Public Works	Stormwater	Capital Outlay - Bond	20-22-8240	Capital Outlay - Bond	102-102-340155	PROJECT 2010B	Expense	Stormwater	Stormwater
Public Works	Stormwater	Debt Transfers - Out	20-22-8911	Transfer Out - Debt	102-102-500501	TRANSFER OUT	Expense	Stormwater	Stormwater
Public Works	Stormwater	Contingency	20-22-9200	Contingency	102-102-600100	CONTINGENCY	Expense	Stormwater	Stormwater
Public Works	Stormwater	Fund Balance, ending	20-22-9999	Fund Balance, ending	102-102-900000	UNAPPR ENDING FUND BAL	Expense	Stormwater	Stormwater
Public Works	Public Works Shared	Public Works Shared - In	20-99-8831	Transfer In - PW Shared	103-000-450002	PW SHARED EXPENSE	Resource	New	Public Works Admin
Public Works	Public Works Shared	Regular Employees	20-99-5126	GIS Manager	103-103-100055	PUBLIC WORKS/GIS MANAGER	Expense	new	Public Works Admin
Public Works	Public Works Shared	Regular Employees	20-99-5125	Finance Utility Clerk	103-103-100056	FINANCE/UTILITY CLERK	Expense	new	Public Works Admin
Public Works	Public Works Shared	Maintenance	20-99-6523	Maintenance - Building	103-103-100061	BUILDING MAINTENANCE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Regular Employees	20-99-5134	Public Works Director	103-103-100065	PUBLIC WORKS DIRECTOR	Expense	new	Public Works Admin
Public Works	Public Works Shared	Regular Employees	20-99-5111	City Engineer	103-103-100090	CITY ENGINEER	Expense	new	Public Works Admin
Public Works	Public Works Shared	Regular Employees	20-99-5121	Engineering Tech	103-103-100091	ENGINEERING TECHNICIAN	Expense	new	Public Works Admin
Public Works	Public Works Shared	Payroll Taxes	20-99-5504	Unemployment Insurance	103-103-104600	UNEMPLOYMENT INSURANCE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Payroll Taxes	20-99-5501	FICA - Medicare	103-103-104700	SOCIAL SECURITY	Expense	new	Public Works Admin
Public Works	Public Works Shared	Employee Benefits	20-99-5620	Medical Insurance	103-103-104800	MEDICAL INSURANCE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Employee Benefits	20-99-5623	Dental Insurance	103-103-104801	DENTAL INSURANCE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Employee Benefits	20-99-5628	Life - Disability Insurance	103-103-104802	LIFE AND DISABILITY INSURANCE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Payroll Taxes	20-99-5507	Worker Compensation	103-103-104900	WORKER'S COMPENSATION	Expense	new	Public Works Admin
Public Works	Public Works Shared	Retirement	20-99-5730	Retirement Plan	103-103-105002	RETIREMENT PLAN	Expense	new	Public Works Admin
Public Works	Public Works Shared	Other Compensation	20-99-5210	Allowances	103-103-105003	ALLOWANCES	Expense	new	Public Works Admin
Public Works	Public Works Shared	Contract Employees	20-99-5850	Contract Labor	103-103-200049	CONTRACT LABOR	Expense	new	Public Works Admin
Public Works	Public Works Shared	Operating	20-99-6274	Supplies - Office	103-103-200100	OFFICE SUPPLIES	Expense	new	Public Works Admin
Public Works	Public Works Shared	Office	20-99-6773	Training - Travel - Mileage	103-103-200200	TRAVEL AND TRAINING	Expense	new	Public Works Admin
Public Works	Public Works Shared	Office	20-99-6731	Membership - Dues	103-103-200201	DUES	Expense	new	Public Works Admin
Public Works	Public Works Shared	Technology	20-99-6619	Technology - Telecom - Internet	103-103-200400	TELEPHONE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Maintenance	20-99-6574	Vehicle Operation - Maint	103-103-201500	VEHICLE OPERATION & MAINT.	Expense	new	Public Works Admin
Public Works	Public Works Shared	Technology	20-99-6625	Technology - Workstations	103-103-201550	COMPUTER OPERAT. & MAINT.	Expense	new	Public Works Admin
Public Works	Public Works Shared	Office	20-99-6738	Postage - Shipping	103-103-202100	POSTAGE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Maintenance	20-99-6553	Maintenance Agreement	103-103-202300	MAINTENANCE AGREEMENT	Expense	new	Public Works Admin
Public Works	Public Works Shared	Contract Services	20-99-6427	Insurance	103-103-203250	INSURANCE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Utilities	20-99-6303	Utilities	103-103-203500	UTILITIES	Expense	new	Public Works Admin
Public Works	Public Works Shared	Maintenance	20-99-6571	Supplies - Maintenance	103-103-208010	MAINTENANCE SUPPLIES	Expense	new	Public Works Admin
Public Works	Public Works Shared	Operating	20-99-6249	Other Expense	103-103-290000	OTHER	Expense	new	Public Works Admin
Public Works	Public Works Shared	Operating	20-99-6209	Cleaning - Laundry	103-103-290006	CLEANING AND LAUNDRY	Expense	new	Public Works Admin

Public Works	Public Works Shared	Operating	20-99-6275	Supplies - Safety	103-103-290007	SAFETY SUPPLIES	Expense	new	Public Works Admin
Public Works	Public Works Shared	Capital Outlay - Contract	20-99-8460	Capital Outlay - Contract	103-103-300001	CAPITAL OUTLAY - POSTAGE	Expense	new	Public Works Admin
Public Works	Public Works Shared	Debt Proceeds	20-99-7250	Loan Proceeds	103-103-432012	LOAN PROCEEDS - POSTAGE EQUIP	Resource	new	Public Works Admin
Public Works	Public Works Shared	Debt Service	20-99-7660	Debt Service - Contract	103-103-800515	LOAN PRINCIPAL PAYMENT	Expense	new	Public Works Admin
Public Works	Wastewater SDC	SDC Restricted, beginning	20-48-9130	Restricted SDC Fund Balance, beginning	110-000-401000	CARRYOVER	Resource	Wastewater SDC	Wastewater
Public Works	Wastewater SDC	Interest Income	20-48-7350	Interest Income	110-000-403000	INTEREST INCOME	Resource	Wastewater SDC	Wastewater
Public Works	Wastewater SDC	SDC Revenue	20-48-7011	SDC Fees - Sewer	110-000-439120	SEWER SDC FEES	Resource	Wastewater SDC	Wastewater
Public Works	Wastewater SDC	SDC Expense	20-48-7410	SDC Expense	110-433-290050	BANK CHARGES	Expense	Wastewater SDC	Wastewater
Public Works	Wastewater SDC	Capital Outlay - SDC	20-48-8010	Capital Outlay - SDC	110-433-300600	WASTEWATER PROJECT	Expense	Wastewater SDC	Wastewater
Public Works	Wastewater SDC	Transfers - Out	20-48-8901	Transfer Out	110-433-500350	TRANSFER TO WASTEWATER FUND	Expense	Wastewater SDC	Wastewater
Public Works	Wastewater SDC	Transfers - Out	20-48-8901	Transfer Out	110-433-500501	TRANSFER OUT	Expense	Wastewater SDC	Wastewater
Public Works	Wastewater SDC	Contingency	20-48-9200	Contingency	110-433-600100	CONTINGENCY	Expense	Wastewater SDC	Wastewater
Public Works	Wastewater SDC	SDC Restricted, ending	20-48-9300	Restricted SDC	110-433-900000	UNAPPR ENDING FUND BAL	Expense	Wastewater SDC	Wastewater
Public Works	Street SDC	SDC Restricted, beginning	20-38-9130	Restricted SDC Fund Balance, beginning	111-000-401000	CARRYOVER	Resource	Street SDC	Street
Public Works	Street SDC	Interest Income	20-38-7350	Interest Income	111-000-403000	INTEREST INCOME	Resource	Street SDC	Street
Public Works	Street SDC	SDC Revenue	20-38-7013	SDC Fees - Street	111-000-439110	STREET SDC FEES	Resource	Street SDC	Street
Public Works	Street SDC	Intrafund Loans - In	20-38-8873	Interfund Loan In	111-000-490101	INTERFUND LOAN REPAYMENT	Resource	Street SDC	Street
Public Works	Street SDC	Transfers - In	20-38-8801	Transfer In	111-000-490501	TRANSFER IN	Resource	Street SDC	Street
Public Works	Street SDC	SDC Expense	20-38-7410	SDC Expense	111-111-290050	BANK CHARGES	Expense	Street SDC	Street
Public Works	Street SDC	Capital Outlay - SDC	20-38-8010	Capital Outlay - SDC	111-111-300105	TRANS SYS PLAN UPDATE	Expense	Street SDC	Street
Public Works	Street SDC	Capital Outlay - SDC	20-38-8010	Capital Outlay - SDC	111-111-300600	STREET PROJECTS	Expense	Street SDC	Street
Public Works	Street SDC	Intrafund Loans - Out	20-38-8973	Interfund Loan Out	111-111-500101	INTERFUND LOAN	Expense	Street SDC	Street
Public Works	Street SDC	Contingency	20-38-9200	Contingency	111-111-600100	CONTINGENCY	Expense	Street SDC	Street
Public Works	Street SDC	SDC Restricted, ending	20-38-9300	Restricted SDC	111-111-900000	UNAPPR ENDING FUND BAL	Expense	Street SDC	Street
Public Works	Water SDC	SDC Restricted, beginning	20-58-9130	Restricted SDC Fund Balance, beginning	112-000-401000	CARRYOVER	Resource	Water SDC	Water
Public Works	Water SDC	Interest Income	20-58-7350	Interest Income	112-000-403000	INTEREST INCOME	Resource	Water SDC	Water
Public Works	Water SDC	SDC Revenue	20-58-7014	SDC Fees - Water	112-000-439100	WATER SDC FEES	Resource	Water SDC	Water
Public Works	Water SDC	SDC Revenue	20-58-7015	SDC Fees - Water/Landscaping	112-000-439103	WATER SDC FEES - LANDSCAPING	Resource	Water SDC	Water
Public Works	Water SDC	Debt Service	20-58-7650	Debt Service - Loan	112-000-439107	WATER SDC LOAN PRINCIPAL	Resource	Water SDC	Water
Public Works	Water SDC	Debt Service	20-58-7651	Debt Service - Loan Interest	112-000-439108	WATER SDC LOAN INTEREST	Resource	Water SDC	Water
Public Works	Water SDC	Intrafund Loans - In	20-58-8873	Interfund Loan In	112-000-490101	INTERFUND LOAN REPAYMENT	Resource	Water SDC	Water SDC
Public Works	Water SDC	Intrafund Loans - In	20-58-8873	Interfund Loan In	112-000-490101	INTERFUND LOAN REPAYMENT	Water SDC	Water SDC	Water SDC
Public Works	Water SDC	Transfers - In	20-58-8801	Transfer In	112-000-490501	TRANSFER IN	Resource	Water SDC	Water
Public Works	Water SDC	SDC Expense	20-58-7410	SDC Expense	112-433-203000	CONTRACTUAL SERVICES	Expense	Water SDC	Water
Public Works	Water SDC	SDC Expense	20-58-7410	SDC Expense	112-433-290050	BANK CHARGES	Expense	Water SDC	Water
Public Works	Water SDC	Capital Outlay - SDC	20-58-8010	Capital Outlay - SDC	112-433-300600	WATER PROJECTS	Expense	Water SDC	Water
Public Works	Water SDC	Capital Outlay - SDC	20-58-8010	Capital Outlay - SDC	112-433-300601	WATER PROJECTS: WELL #13 (50%)	Expense	Water SDC	Water
Public Works	Water SDC	Intrafund Loans - Out	20-58-8973	Interfund Loan Out	112-433-500101	INTERFUND LOAN	Expense	Water SDC	Water
Public Works	Water SDC	Transfers - Out	20-58-8901	Transfer Out	112-433-500351	TRANSFER TO WATER FUND	Expense	Water SDC	Water
Public Works	Water SDC	Contingency	20-58-9200	Contingency	112-433-600100	CONTINGENCY	Expense	Water SDC	Water
Public Works	Water SDC	SDC Restricted, ending	20-58-9300	Restricted SDC	112-433-900000	UNAPPR ENDING FUND BAL	Expense	Water SDC	Water
Public Works	Stormwater SDC	SDC Restricted, beginning	20-28-9130	Restricted SDC Fund Balance, beginning	113-000-401000	CARRYOVER	Resource	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	Interest Income	20-28-7350	Interest Income	113-000-403000	INTEREST INCOME	Resource	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	SDC Revenue	20-28-7012	SDC Fees - Storm Water	113-000-439130	STORM WATER SDC	Resource	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	Debt Proceeds SDC	20-28-7241	Bond Proceeds SDC	113-000-440000	REVENUE BONDS PROCEEDS	Resource	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	Transfers - In	20-28-8801	Transfer In	113-000-490501	TRANSFER IN	Expense	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	SDC Expense	20-28-7410	SDC Expense	113-113-290050	BANK CHARGES	Expense	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	Capital Outlay - SDC	20-28-8010	Capital Outlay - SDC	113-113-300600	STORMWATER PROJECTS	Expense	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	Intrafund Loans - Out	20-28-8973	Interfund Loan Out	113-113-500101	INTERFUND LOAN REPAYMENT	Expense	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	Transfers - Out	20-28-8901	Transfer Out	113-113-500501	TRANSFER OUT	Expense	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	Contingency	20-28-9200	Contingency	113-113-600100	CONTINGENCY	Expense	Stormwater SDC	Stormwater
Public Works	Stormwater SDC	SDC Restricted, ending	20-28-9300	Restricted SDC	113-113-900000	UNAPPR ENDING FUND BAL	Expense	Stormwater SDC	Stormwater
Airport	Airport	Fund Balance, beginning	50-77-9100	Fund Balance, beginning	130-000-401000	CARRYOVER	Resource	Airport	Airport
Airport	Airport	Interest Income	50-77-7350	Interest Income	130-000-403000	INTEREST	Resource	Airport	Airport
Airport	Airport	Sales Revenue	50-77-4701	Airport Receipts	130-000-416000	AIRPORT RECEIPTS	Resource	Airport	Airport
Airport	Airport	Sale of Property	50-77-4912	Sale of Property - Business Park	130-000-419000	SALE OF BUSINESS PARK PROPERTY	Resource	Airport	Airport
Airport	Airport	Sale of Property	50-77-4912	Sale of Property - Business Park	130-000-420000	DESIGNATED BUS PK SALE PROCEED	Resource	Airport	Airport
Airport	Airport	Sales Revenue	50-77-4718	Fuel Sales	130-000-425025	FUEL SALES	Resource	Airport	Airport
Airport	Airport	Sales Revenue	50-77-4719	Fuel Tax	130-000-425050	FUEL TAX	Resource	Airport	Airport
Airport	Airport	Debt Proceeds	50-77-7250	Loan Proceeds	130-000-432010	LOAN PROCEEDS - JOHN DEERE	Resource	Airport	Airport
Airport	Airport	Other Revenue	50-77-4809	Other Revenue	130-000-439000	OTHER	Resource	Airport	Airport
Airport	Airport	Intrafund Loans - In	50-77-8873	Interfund Loan In	130-000-490101	INTERFUND LOAN	Resource	Airport	Airport
Airport	Airport	Subsidy Transfer - In	50-77-8851	Transfer In - Subsidy	130-000-490501	TRANSFER IN	Resource	Airport	Airport
Airport	Airport	Regular Employees	50-77-5135	Public Works Manager	130-451-100055	PUBLIC WORKS/GIS MANAGER	Expense	Airport	Airport
Airport	Airport	Regular Employees	50-77-5134	Public Works Director	130-451-100065	PUBLIC WORKS DIRECTOR	Expense	Airport	Airport
Airport	Airport	Other Compensation	50-77-5298	Merit Increase	130-451-100113	MERIT INCREASES	Expense	Airport	Airport
Airport	Airport	Payroll Taxes	50-77-5504	Unemployment Insurance	130-451-104600	UNEMPLOYMENT INSURANCE	Expense	Airport	Airport
Airport	Airport	Payroll Taxes	50-77-5501	FICA - Medicare	130-451-104700	SOCIAL SECURITY	Expense	Airport	Airport
Airport	Airport	Employee Benefits	50-77-5620	Medical Insurance	130-451-104800	MEDICAL INSURANCE	Expense	Airport	Airport
Airport	Airport	Employee Benefits	50-77-5623	Dental Insurance	130-451-104801	DENTAL INSURANCE	Expense	Airport	Airport
Airport	Airport	Employee Benefits	50-77-5628	Life - Disability Insurance	130-451-104802	LIFE AND DISABILITY INSURANCE	Expense	Airport	Airport

Airport	Airport	Payroll Taxes	50-77-5507	Worker Compensation	130-451-104900	WORKER'S COMPENSATION	Expense	Airport	Airport
Airport	Airport	Retirement	50-77-5730	Retirement Plan	130-451-105002	RETIREMENT PLAN	Expense	Airport	Airport
Airport	Airport	Other Compensation	50-77-5210	Allowances	130-451-105003	ALLOWANCES	Expense	Airport	Airport
Airport	Airport	Other Compensation	50-77-5299	Accrued Payroll Expense	130-451-199999	ACCRUED PAYROLL EXPENSE	Expense	Airport	Airport
Airport	Airport	Operating	50-77-6217	Equipment	130-451-200151	NON-CAPITALIZED EQUIPMENT	Expense	Airport	Airport
Airport	Airport	Debt Service	50-77-7660	Debt Service - Contract	130-451-201501	EQUIPMENT LEASE PRINCIPAL PAYMENT	Expense	Airport	Airport
Airport	Airport	Debt Service	50-77-7660	Debt Service - Contract	130-451-201502	EQUIPMENT LEASE INTEREST PYMT	Expense	Airport	Airport
Airport	Airport	Office	50-77-6738	Postage - Shipping	130-451-202100	POSTAGE	Expense	Airport	Airport
Airport	Airport	Contract Employees	50-77-5873	Contract Airport Operator	130-451-203000	AIRPORT OPERATIONS CONTRACT	Expense	Airport	Airport
Airport	Airport	Operating	50-77-6226	Fuel for Resale	130-451-203025	FUEL PURCHASES	Expense	Airport	Airport
Airport	Airport	Maintenance	50-77-6538	Maintenance - Fuel Farm	130-451-203030	FUEL FARM MAINTENANCE	Expense	Airport	Airport
Airport	Airport	Contract Services	50-77-6427	Insurance	130-451-203250	INSURANCE	Expense	Airport	Airport
Airport	Airport	Utilities	50-77-6303	Utilities	130-451-203500	UTILITIES	Expense	Airport	Airport
Airport	Airport	Contract Services	50-77-6430	Legal Services	130-451-203601	LEGAL SERVICES	Expense	Airport	Airport
Airport	Airport	Contract Services	50-77-6420	Consulting - Contract Services	130-451-203701	MISCELLANEOUS CONTRACTS	Expense	Airport	Airport
Airport	Airport	Maintenance	50-77-6532	Maintenance - Equipment	130-451-208009	EQUIPMENT MAINTENANCE	Expense	Airport	Airport
Airport	Airport	Maintenance	50-77-6571	Supplies - Maintenance	130-451-208010	MAINTENANCE SUPPLIES	Expense	Airport	Airport
Airport	Airport	Maintenance	50-77-6523	Maintenance - Building	130-451-208011	BLDG MAINT & REPAIRS	Expense	Airport	Airport
Airport	Airport	Operating	50-77-6280	Sweeping - Striping	130-451-208014	SWEEPING & STRIPING	Expense	Airport	Airport
Airport	Airport	Operating	50-77-6218	Escrow Fees - Collections	130-451-208020	ESCROW CLOSING/COLLECTIONS	Expense	Airport	Airport
Airport	Airport	Operating	50-77-6249	Other Expense	130-451-290000	OTHER	Expense	Airport	Airport
Airport	Airport	Public Works Shared - Out	50-77-8931	Transfer Out - PW Shared	130-451-290099	ADMINISTRATIVE SERVICES PW	Expense	Airport	Airport
Airport	Airport	Administration - Out	50-77-8921	Transfer Out - Admn	130-451-290100	ADMINISTRATIVE SERVICES	Expense	Airport	Airport
Airport	Airport	Office	50-77-6773	Training - Travel - Mileage	130-451-290102	TRAVEL AND TRAINING	Expense	Airport	Airport
Airport	Airport	Capital Outlay	50-77-8580	Capital Outlay	130-451-320500	EQUIPMENT	Expense	Airport	Airport
Airport	Airport	Capital Outlay - Grant	50-77-8120	Capital Outlay - Grant	130-451-320700	FAA GRANT PROJ. EXPENDITURES	Expense	Airport	Airport
Airport	Airport	Capital Outlay - Grant	50-77-8120	Capital Outlay - Grant	130-451-320706	AIRPORT IMPROVEMENTS	Expense	Airport	Airport
Airport	Airport	Contingency	50-77-9200	Contingency	130-451-600100	CONTINGENCY	Expense	Airport	Airport
Airport	Airport	Debt Service	50-77-7640	Debt Service - Bond Principle	130-451-810003	PRINCIPAL- KINGWOOD	Expense	Airport	Airport
Airport	Airport	Debt Service	50-77-7641	Debt Service - Bond Interest	130-451-850003	INTEREST - KINGWOOD	Expense	Airport	Airport
Airport	Airport	Fund Balance, ending	50-77-9999	Fund Balance, ending	130-451-900000	UNAPPR ENDING FUND BAL	Expense	Airport	Airport
Airport	Airport	Fund Balance, beginning	50-77-9100	Fund Balance, beginning	131-000-401000	CARRYOVER	Resource	Airport Capital	Airport
Airport	Airport	Interest Income	50-77-7350	Interest Income	131-000-403000	INTEREST INCOME	Resource	Airport Capital	Airport
Airport	Airport	Grant Revenue	50-77-7121	Grant Revenue - Federal	131-000-417300	FAA GRANT	Resource	Airport Capital	Airport
Airport	Airport	Grant Revenue	50-77-7122	Grant Revenue - Oregon	131-000-417400	CONNECT OREGON III GRANT	Resource	Airport Capital	Airport
Airport	Airport	Other Revenue	50-77-4809	Other Revenue	131-000-439000	OTHER	Resource	Airport Capital	Airport
Airport	Airport	Capital Outlay - Grant	50-77-8120	Capital Outlay - Grant	131-451-320700	FAA APRON EXPENSION PROJECT	Expense	Airport Capital	Airport
Airport	Airport	Capital Outlay - Grant	50-77-8120	Capital Outlay - Grant	131-451-320710	ENGINEERING DESIGN	Expense	Airport Capital	Airport
Airport	Airport	Capital Outlay - Grant	50-77-8120	Capital Outlay - Grant	131-453-320705	AIRPORT MASTER PLAN	Expense	Airport Capital	Airport
Airport	Airport	Contingency	50-77-9200	Contingency	131-453-600100	CONTINGENCY	Expense	Airport Capital	Airport
Airport	Airport	Assigned, ending	50-77-9803	Assigned Airport Capital	131-453-900000	UNAPPR ENDING FUND BAL	Expense	Airport Capital	Airport
GO Bond	Debt GO	Fund Balance, beginning	70-22-9100	Fund Balance, beginning	145-000-401000	CARRYOVER	Resource	Debt Service GO	Debt GO
GO Bond	Debt GO	Interest Income	70-22-7352	Interest Income - Debt Fund	145-000-403000	INTEREST INCOME	Resource	Debt Service GO	Debt GO
GO Bond	Debt GO	Property Tax	70-22-4004	GO Property Tax Receipts - Prior	145-000-403001	PRIOR YEAR TAXES	Resource	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Proceeds	70-22-7240	Bond Proceeds	145-000-403005	PD GO BOND REFINANCE	Resource	Debt Service GO	Debt GO
GO Bond	Debt GO	Interest Income	70-22-7352	Interest Income - Debt Fund	145-000-403011	INTEREST INCOME	Resource	Debt Service GO	Debt GO
GO Bond	Debt GO	Property Tax	70-22-4003	GO Property Tax Receipts - Current	145-000-499998	CURRENT YEAR PROPERTY TAX	Resource	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Service	70-22-7640	Debt Service - Bond Principle	145-450-800515	LOAN PRINCIPAL PAYMENT	Expense	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Service	70-22-7641	Debt Service - Bond Interest	145-450-800516	LOAN INTEREST PAYMENT	Expense	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Service	70-22-7690	Debt Service - Fees	145-450-800517	DEBT SERVICE FEES	Expense	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Service	70-22-7690	Debt Service - Fees	145-450-800525	Police GO Bond Refi Exp 2008	Expense	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Service	70-22-7640	Debt Service - Bond Principle	145-450-810002	PRIN POLICE GO BOND REFI 2008	Expense	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Service	70-22-7641	Debt Service - Bond Interest	145-450-850002	INT POLICE GO BOND REFI 2008	Expense	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Service	70-22-7690	Debt Service - Fees	145-450-850003	DEBT SERV FEES-POLICE GO BOND	Expense	Debt Service GO	Debt GO
GO Bond	Debt GO	Debt Restricted, ending	70-22-9440	Restricted Debt GO	145-450-900000	UNAPPR ENDING FUND BAL	Expense	Debt Service GO	Debt GO
Revenue Bond	Debt Spruce Street LID	Interest Income	70-13-7352	Interest Income - Debt Fund	151-000-401000	INTEREST INCOME	Resource	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Fund Balance, beginning	70-13-9100	Fund Balance, beginning	151-000-401000	CARRYOVER	Resource	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Tax and LID Assessments	70-13-7355	Assessment LID Principal	151-000-401050	ASSESSMENTS PRINCIPAL	Resource	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Tax and LID Assessments	70-13-7352	Assessment LID Interest	151-000-401055	ASSESSMENTS INTEREST	Resource	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Debt Proceeds	70-13-7240	Bond Proceeds	151-000-432021	BOND PROCEEDS	Resource	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Transfers - In	70-13-8801	Transfer in	151-000-490501	TRANSFER IN	Resource	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Debt Transfers - In	70-13-8811	Transfer In - Debt	151-000-490501	TRANSFER IN	Resource	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Debt Restricted, ending	70-13-9412	Restricted Debt 2010A	151-000-900000	UNAPPR ENDING FUND BAL	Expense	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Debt Transfers - Out	70-13-8911	Transfer Out - Debt	151-050-500501	TRANSFER OUT	Expense	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Contingency	70-13-9200	Contingency	151-050-600100	CONTINGENCY	Expense	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Debt Service	70-13-7640	Debt Service - Bond Principle	151-050-801050	Spruce Street LID Principal	Expense	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Debt Service	70-13-7641	Debt Service - Bond Interest	151-050-801055	Spruce Street LID Interest	Expense	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Spruce Street LID	Debt Service	70-13-7690	Debt Service - Fees	151-050-850000	DEBT SERVICE FEES	Expense	Debt Service 2010A	Debt Spruce Street LID
Revenue Bond	Debt Series 2010B	Fund Balance, beginning	70-12-9100	Fund Balance, beginning	152-000-401000	CARRYOVER	Resource	Debt Service 2010B	Debt Series 2010B
Revenue Bond	Debt Series 2010B	Debt Proceeds	70-12-7240	Bond Proceeds	152-000-432021	BOND PROCEEDS	Resource	Debt Service 2010B	Debt Series 2010B
Revenue Bond	Debt Series 2010B	Debt Transfers - In	70-12-8811	Transfer In - Debt	152-000-490501	TRANSFER IN	Resource	Debt Service 2010B	Debt Series 2010B

Revenue Bond	Debt Series 2010B	Debt Restricted, ending	70-12-9413	Restricted Debt 2010B	152-050-401000	UNAPPR ENDING FUND BAL	Expense	Debt Service 2010B	Debt Series 2010B
Revenue Bond	Debt Series 2010B	Debt Transfers - Out	70-12-8911	Transfer Out - Debt	152-050-500501	TRANSFER OUT	Expense	Debt Service 2010B	Debt Series 2010B
Revenue Bond	Debt Series 2010B	Debt Service	70-12-7640	Debt Service - Bond Principle	152-050-801050	FFC 2010B - PRINCIPAL PYMT	Expense	Debt Service 2010B	Debt Series 2010B
Revenue Bond	Debt Series 2010B	Debt Service	70-12-7641	Debt Service - Bond Interest	152-050-801055	FFC 2010B - INTEREST PYMT	Expense	Debt Service 2010B	Debt Series 2010B
Revenue Bond	Debt Series 2010B	Debt Service	70-12-7690	Debt Service - Fees	152-050-850000	DEBT SERVICE FEES	Expense	Debt Service 2010B	Debt Series 2010B
Revenue Bond	Debt Series 2010B	Contingency	70-12-9200	Contingency	152-050-899999	CONTINGENCY	Expense	Debt Service 2010B	Debt Series 2010B
Revenue Bond	Debt Series 2011	Fund Balance, beginning	70-14-9100	Fund Balance, beginning	153-000-401000	CARRYOVE R	Resource	Debt Series 2011	Debt Series 2011
Revenue Bond	Debt Series 2011	Debt Proceeds	70-14-7250	Loan Proceeds	153-000-432021	BOND PROCEEDS	Resource	Debt Series 2011	Debt Series 2011
Revenue Bond	Debt Series 2011	Debt Transfers - In	70-14-8811	Transfer In - Debt	153-000-490501	TRANSFER IN	Resource	Debt Series 2011	Debt Series 2011
Revenue Bond	Debt Series 2011	Debt Transfers - Out	70-14-8911	Transfer Out - Debt	153-050-500501	TRANSFER OUT	Expense	Debt Series 2011	Debt Series 2011
Revenue Bond	Debt Series 2011	Debt Restricted, ending	70-14-9415	Restricted Debt 2011	153-050-900000	UNAPPR ENDING FUND BAL	Expense	Debt Series 2011	Debt Series 2011
Revenue Bond	Debt Series 2011	Debt Service	70-14-7640	Debt Service - Bond Principle	153-153-800515	DEBT PRINCIPAL PAYMENT	Expense	Debt Series 2011	Debt Series 2011
Revenue Bond	Debt Series 2011	Debt Service	70-14-7641	Debt Service - Bond Interest	153-153-800516	DEBT INTEREST PAYMENT	Expense	Debt Series 2011	Debt Series 2011
Revenue Bond	Debt Bancroft	Fund Balance, beginning	70-21-9100	Fund Balance, beginning	160-000-401000	CARRYOVER	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Interest Income	70-21-7352	Interest Income - Debt Fund	160-000-403000	INTEREST INCOME	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7640	Debt Service - Bond Principle	160-000-450055	SENIOR DEFERRAL PRINCIPAL PYMT	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7355	Tax Receipts - Assessment LID Principal	160-000-450056	PROJ 1991-1 SPRUCE PRINCIPAL	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7355	Tax Receipts - Assessment LID Principal	160-000-450057	1992-1 REDWOOD PRINCIPAL	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7355	Tax Receipts - Assessment LID Principal	160-000-450060	1993-2 SO.FLO. PRINCIPAL	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7355	Tax Receipts - Assessment LID Principal	160-000-450070	94-1 NO FLO STREET PRINCIPAL	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7355	Tax Receipts - Assessment LID Principal	160-000-450079	PROJ 1996-1/1997-1 SPRUCE PRN.	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7641	Debt Service - Bond Interest	160-000-450155	SENIOR DEFERRAL INTEREST PYMT.	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7352	Tax Receipts - Assessment LID Interest	160-000-450156	1991-1 INTEREST	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7352	Tax Receipts - Assessment LID Interest	160-000-450157	1992-1 INTEREST	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7352	Tax Receipts - Assessment LID Interest	160-000-450160	SO. FLO. 1993-2 INTEREST	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7352	Tax Receipts - Assessment LID Interest	160-000-450170	94-1 NO FLO STREET INTEREST	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Tax and LID Assessments	70-21-7352	Tax Receipts - Assessment LID Interest	160-000-450179	PROJ 1996-1/1997-1 SPRUCE INT.	Resource	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Transfers - Out	70-21-8911	Transfer Out - Debt	160-472-800101	Transfer Out	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Contingency	70-21-9200	Contingency	160-472-600100	CONTINGENCY	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7640	Debt Service - Bond Principle	160-472-800060	1990 B - PRINCIPAL PAYMENT	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7640	Debt Service - Bond Principle	160-472-800065	1992A - PRINCIPAL PAYMENT	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7640	Debt Service - Bond Principle	160-472-800070	1994 A -N&S FLO.ST. PRN. PYMT.	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7640	Debt Service - Bond Principle	160-472-800090	1998 SPRUCE PRINCIPAL PAYMENT	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7641	Debt Service - Bond Interest	160-472-800091	1998 SPRUCE INTEREST PAYMENT	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7641	Debt Service - Bond Interest	160-472-800160	1990 B INTEREST PAYMENT	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7641	Debt Service - Bond Interest	160-472-800165	1992A INTEREST PAYMENT	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7641	Debt Service - Bond Interest	160-472-800170	1994 A - N&S FLO ST. INT. PYMT	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Service	70-21-7690	Debt Service - Fees	160-472-800517	DEBT SERVICE FEES	Expense	Debt Service Bancroft	Debt Bancroft
Revenue Bond	Debt Bancroft	Debt Restricted, ending	70-21-9410	Restricted Debt Bancroft	160-472-900000	UNAPPR ENDING FUND BAL	Expense	Debt Service Bancroft	Debt Bancroft
Sr Center	Senior Center Agency	Fund Balance, beginning	90-55-9100	Fund Balance, beginning	170-000-401000	CARRYOVER	Resource	Senior Trust & Agency	Senior Trust & Agency
Sr Center	Senior Center Agency	Maintenance	90-55-6523	Maintenance - Building	170-070-202200	Senior Center Misc Expense	Expense	Senior Trust & Agency	Senior Trust & Agency
Sr Center	Senior Center Agency	Contingency	90-55-9200	Contingency	170-070-899999	CONTINGENCY	Expense	Senior Trust & Agency	Senior Trust & Agency
Sr Center	Senior Center Agency	Restricted, ending	90-55-9600	Restricted Fund Balance, ending	170-070-900000	UNAPPR ENDING FUND BAL	Expense	Senior Trust & Agency	Senior Trust & Agency
FEC Endow	FEC Endowment	Fund Balance, beginning	90-44-9100	Fund Balance, beginning	180-000-401000	CARRYOVER	Resource	FEC Endowment	FEC Endowment
FEC Endow	FEC Endowment	Interest Income	90-44-7350	Interest Income	180-000-401005	INTEREST INCOME	Resource	FEC Endowment	FEC Endowment
FEC Endow	FEC Endowment	Contingency	90-44-9200	Contingency	180-000-899999	CONTINGENCY	Expense	FEC Endowment	FEC Endowment
FEC Endow	FEC Endowment	Transfers - Out	90-44-8901	Transfer Out	180-080-500501	TRANSFER OUT	Expense	FEC Endowment	FEC Endowment
FEC Endow	FEC Endowment	Restricted, ending	90-44-9600	Restricted Fund Balance, ending	180-080-900000	UNAPPR ENDING FUND BAL	Expense	FEC Endowment	FEC Endowment
General	General	Fund Balance, beginning	10-11-9100	Fund Balance, beginning	700-000-401000	CARRYOVER	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490005	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490007	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490010	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490021	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490431	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490516	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490561	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490562	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490563	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490571	TRANSFER IN	Resource	General	General
General	General	Administration - In	10-11-8821	Transfer In - AdmIn	700-000-490707	TRANSFER IN	Resource	General	General
General	General	Fund Balance, ending	10-11-9999	Fund Balance, ending	700-700-900000	UNAPPR ENDING FUND BAL	Expense	General	General