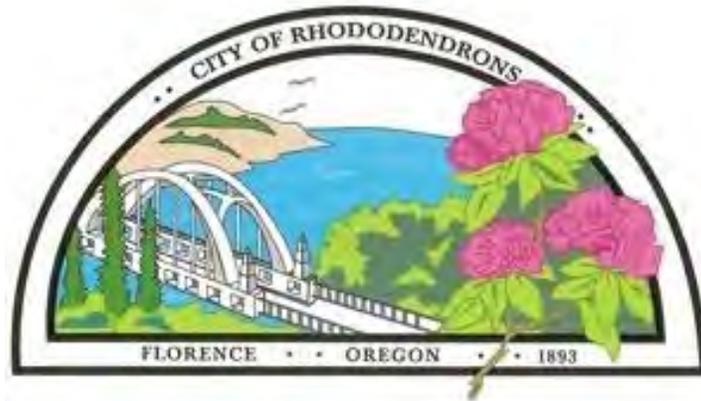


# City of Florence



*City of Florence*  
**A City in Motion**

**Proposed Budget**  
**Fiscal Year beginning July 1, 2015**

Memo:

To: Mayor Henry  
City Councilors  
Citizen members of the Budget Committee

From: Andy Parks, Interim Finance Director

Date: May 4, 2015

The budget is organized a little different than you have received in past years. If you have any questions, do not hesitate to give me a call (541.913.9779) or send me an email ([aparks@geloregon.com](mailto:aparks@geloregon.com)) and I will be glad to assist you.

If there is information that you do not find, but desire, please do not hesitate to ask me for it and I'll do my best to secure it for you.

In addition to the document included herein, we are finalizing the following information, which we can deliver to you or if you would like to stop by and pick it up after 1 p.m. Wednesday May 6, please let me know.

- Capital Summary
- Debt Summary
- Line-item Detail by Fund
- Five-year Financial Forecasts by Fund

Thank you.

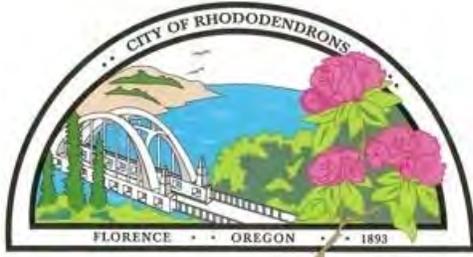
# City of Florence, Oregon

## Proposed Budget

Fiscal Year 2015-2016

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*City of Florence*  
**A City in Motion**

*City of Florence*

**City Manager's Office**

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## City Manager's Budget Message

May 4, 2015

Honorable Mayor Henry, members of the Florence City Council, Citizen members of the Budget Committee, and citizens of the City of Florence:

It is my pleasure, on behalf of our City leadership team and staff to present the 2015-16 budget for the City of Florence. The budget totals \$33,877,033 and is balanced. The General Fund budget is \$7,360,672. City wide net spending totals \$17,825,964\*.

During the past several months, while the organization has continued to sustain current operations, the newly elected City Council and staff have worked diligently to review and discuss the various City operations and future plans, including, but not limited to, desired service levels, potential limitations and challenges, and projected funding. Through this process the City Council adopted seven broad goals and a five-year work plan. The goals and work plan have served as the foundation for the budget before you, which reflects our commitment to ensure Florence remains Oregon's Premier Coastal Community.

- 1) City Service Delivery;
- 2) Economic Development;
- 3) Livability and Quality of Life;
- 4) Financial Sustainability;
- 5) Organizational and Capital Plant;
- 6) Communication and Trust; and
- 7) Public Safety

Throughout the remainder of this budget message I will explain how these goals and work plan relate to the proposed budget.



\*Net of inter-fund transfers and loans between funds of \$7,895,639 and of an ending fund balance of \$8,155,430.

## ***Sustain and Improve – City Service Delivery***

We have endeavored to ensure that the 2015-16 budget sustains and improves service delivery throughout all City operations. The purpose of this budget message is to highlight key aspects of the budget in relation to the City work plan, while referring you to further explanations throughout the document as it relates to each fund and program. Each program section contains a narrative summary, program highlights, and performance measure information that all together tells the story of a City in Motion. Important features included in the budget for each service area are listed below:

- Public safety
  - Full staffing
  - Funding to maintain the Justice Center facility
  - Funding for technology in Court
- Water
  - 1.7% rate increase (*consistent with the annual change in CPI*)
  - Full staffing
  - \$660,000 investment in maintenance capital
  - \$550,000 investment in expansion capital (*capacity increasing funded by SDC's*)
- Wastewater
  - 1.7% rate increase
  - Full staffing
  - \$697,000 investment in maintenance capital
  - \$100,000 investment in expansion capital
- Stormwater
  - 1.7% rate increase
  - Full staffing
  - \$520,000 investment in maintenance capital
- Streets
  - \$0.50 increase per dwelling unit equivalent for Street Maintenance Fee
  - Full staffing
  - \$1.6 million investment in street/sidewalk maintenance and upgrades
    - Includes \$440,000 for Rhododendron Drive street improvement project
  - \$500,000 investment in capacity increasing street projects
- Parks
  - A full-time utility worker to maintain park is funded
  - \$240,000 investment in parks facilities, land, and equipment
- Community Development
  - No fee increases – evaluate building, planning, and development fee models
  - Full staffing – allows staff capacity to accomplish customer service objective
- Florence Event Center
  - Increased funding from transient room taxes
  - Full staffing
  - 20<sup>th</sup> year anniversary
    - Debt will be fully paid with an opportunity to invest in maintenance
    - Improvements in operational & marketing strategies
- Airport
  - Sustainable funding from a land lease to Public Works
- Technology
  - Continued investment in technology to help improve our efficiencies and effectiveness

## ***Economic Development – Establish a Strategy to Sustain and Expand the Florence Economy***

In March of this year the Mayor hosted an Economic Development summit that was attended by thirty-four community leaders as well as State and County economic development professionals. The summit was a great kickoff event for our economic development efforts. During the next several months and years we will see the evolution of issues discussed at the summit, such as the Community Development Department convening local developers, builders, and businesses to identify specifics of how the City can be more customer friendly, while still providing the community's desired high standards. We also anticipate that a key component of our strategy will evolve with the determination of an economic development organization for Florence.

We continue to work with the Florence Chamber of Commerce to retain and expand existing businesses. As a result of strong increase in tourism during the past two years, transient room taxes (TRT) increased by more than twenty-two percent (22%) since fiscal year 2012-13. Therefore, funding for marketing services for Florence is budgeted at \$126,000, up from \$50,000 in fiscal year 2013-14. The increase in TRT also helps fund the Florence Events Center (FEC) and reduce the subsidy required by the City's General Fund. The General Fund transfer to the FEC is proposed at \$90,000, a reduction of \$55,000 from the current year.

The FEC will celebrate its twenty year anniversary in 2016. Staff and volunteers are well underway with preparations for the celebration. Additionally, the 20<sup>th</sup> anniversary will be used in our economic development marketing efforts. The bonds used to finance the construction of the FEC will be paid off this year, freeing up transient room tax dollars received by the County for other purposes, hopefully for continued support here in Florence. We are meeting with County officials to discuss potential projects and programs, such as dollars to provide the FEC a facelift. Included in the FEC's budget this year is \$50,000 for capital maintenance (flat roof repair). The FEC would like to modernize its theater capabilities with the addition of a high definition (HD) projection system. If funding from the County can be secured for major maintenance items, we would propose shifting the funding to the HD system.

The reduced transfer to the FEC helps the General Fund to redirect funding elsewhere. Funding of \$70,000 in General Fund Non-departmental is proposed to help support development of a strategic vision and approach to grow and diversify Florence's economy, and other efforts included in the work plan, such as:

- Recruiting economics experts to develop a strategy on how to grow and diversify our economy
- Hosting community forums to broaden discussion around retention and expansion of businesses
- Conduct an inventory of Florence's labor pool
- Funding assistance toward the economic development organization.

Staff has been in conversation with our Regional Solutions Team out of the Governor's Office to identify next steps for fiber expansion in Florence. Based on these discussions, \$50,000 has been budgeted for a feasibility study, with an application submitted to the State of Oregon for a grant of \$45,000.

The Florence Airport, although a small general aviation facility, provides an economic benefit to the community in addition to being a valuable resource for public safety and emergency response purposes. Discussions are underway to reestablish the airport advisory committee. To help facilitate an understanding of the role of the airport, its potential, and its limitations, we have scheduled the professionals that drafted the airport's master plan in 2011 for a work session with the Council in August. Initial economic development actions will be commenced in the coming year by a renewed focus of capital investment in the urban renewal agency boundaries. This will be made possible due to increased property

values and the concurrence of the Florence Urban Renewal Agency (FURA) and City Council to consider use of the City's Full Faith and Credit to underwrite debt for urban renewal projects. FURA's proposed budget includes the issuance of \$3.7 million to refinance existing debt of \$1.665 million and provide additional program funding of \$2.15 million.

### ***Sustain and improve – Livability and Quality of Life***

In addition to the economic development efforts noted above, the budget includes increased funding for park maintenance, park improvements, and park land acquisition as well as a lawnmower to better maintain the right-of-way.

After several years of discussion and preparation we have funded \$440,000 in moving forward with the first phase of street improvements to Rhododendron Drive. We will endeavor during the first and second quarter of this year to determine a strategy to secure funding to complete Rhododendron Drive and other desired street improvements. Other transportation related funded in streets include sidewalks and ADA ramps (\$50,000) and bike-lanes (\$10,000). The Street Fund budget also contains grant funding for the Rhododendron Multi-Use Path project (\$850,000). Construction is expected to begin spring of 2016.

As a City in Motion, we are moving forward with the implementation of the City's capital improvement program. Overall, the twenty-year program presently includes approximately \$100 million, or \$5 million per year investment. The schedule, service standard levels, and the financing alternatives to fund them will be reviewed during the first and second quarters of this fiscal year.

Within Community Development we have included plans to create an inventory of housing stock and pursue a transportation growth management grant to assist the City with this project. It is our intention to meet with the School District to discuss opportunities that we can work together to help improve service delivery for areas where are organizations intersect in areas of livability and quality of life.

A variety of and reliable transportation options is an important livability factor. The City of Florence provides public transportation services through the Rhody Express and River Cities Taxi. Included in the budget is a \$31,500 Non-departmental expenditure, which represents our cost share to provide a match for federal grant funding to operate the bus and the dial-a-ride program in Florence.

Often thought of as separate from the City budget, projects proposed to be done in partnership with FURA lend themselves to improving the quality of life for the City as a whole. The City's loan to FURA provides funding to develop a parking and signage plan for Old Town, design sidewalk, and other desired amenities for the entryways into Florence within the district at the south end of Highway 101 and east from Highway 126. Additionally, art work is funded for placement in public spaces within the urban renewal district.

Even though the local economy is recovering we recognize that some of our neighbors have not benefitted from the recovery or may be one accident or unforeseen event away from having financial challenges. To provide additional assistance to those in such situations, we have increased funding to Siuslaw Outreach Services (SOS) to a total of \$40,000, with \$20,000 from the General Fund Non-departmental and additional funding to SOS of \$7,500 each from the Water and Wastewater funds for SOS to help those needing assistance to keep their utilities on.

### ***Sustain and improve – Financial Stability***

The City has weathered the global and local economic recession fairly well. Financially the organization is well positioned to move forward with the initiatives the goals and work plan set forth. The beginning fund

balances, with the exception of Wastewater, are reasonable and provide sufficient funds in the event of a mild economic slowdown, timing slowdown of receipt, or repair cost of an infrastructure component failure. Preliminary five-year forecasts reflect the sustainability of current operations, with inflationary and growth related adjustments, with the exception of the Street Fund. As noted previously, we will have a much deeper discussion leading to decisions on next steps to address over \$7 million in deferred street maintenance projects.

The City's debt balances are very reasonable, with a July 1, 2015 estimated total, including FURA debt, of \$16.8 million, or approximately \$1,960 per resident. Debt planned in fiscal year 2015-16 includes \$7.8 million, of which \$1.88 million will be either paid off or refinanced. Additionally, during fiscal year 2015-16 an estimated \$2.5 million in principal will be paid, leaving an estimated ending outstanding debt of approximately \$20.2 million, or \$2,359 per capita. Subsequent borrowing is primarily related to streets and is subject to securing sufficient funding to repay the debt. Additional loans are anticipated in the future to FURA as they develop projects that increase their debt capacity. Further debt service information can be found in the long-term debt section of the budget document.

The budget includes incremental inflationary annual adjustments as noted above, with the exception of the Street Maintenance Fee. Our budget does include \$72,000 from Lane County related to a pending vehicle registration fee that is to be voted on May 19. If that measure were to fail, replacement funding will be needed to sustain the present plan, which amounts to an estimated additional \$2.50 per month per equivalent dwelling unit for the Street Maintenance Fee.

We have budgeted funds to complete a comprehensive review of the City's financial policies, which will include an evaluation of fees, rates, and system development charges (SDC's) methodology during the coming year. We anticipate launching that effort in July, leveraging the work performed putting the budget together, and preparing to engage with a finance committee, interested citizens, and the Council in the second quarter of the fiscal year. Our goal is to have decisions made in time for the fiscal year 2016-17 budget.

One of the key issues that provides financial stability to our City is the underlying valuation of real estate in Florence. We have been very fortunate that our real estate values have begun to recover and are showing increased signs of trending upward. The budget estimates that assessed values and the related property tax revenue will increase 4% over last year. This will be the second year in a row that assessed values will increase after five straight years of decline. The budget expects that the City will levy our full permanent amount of \$2.861 per thousand of assessed value and levy an amount sufficient to pay approximately \$165,000 in general obligation bonded debt. Our collective efforts to sustain and improve our quality of life on all fronts will help to maintain and enhance the value of all real estate in Florence, which helps the City and its residents.

### ***Sustain and improve – Organizational and Capital Plant (Infrastructure)***

Projects included in the budget are aimed at keeping our City in motion by providing a continued reinvestment in our infrastructure systems. To ensure that our existing infrastructure service delivery performance is cost effective, additional investments are planned to expand our capacity and capabilities, and protection of our investments in vehicles and equipment used to service our infrastructure. Most of the investments budgeted for the next fiscal year are visible projects such as parks, streets and sidewalks, the Justice Center, Florence Events Center, and the first phase of a new Public Works Operation facilities.

The City's 2015-16 budget includes \$7.0 million in capital investment:

- \$2.1 million for street projects
- \$1.2 million for water projects
- \$1.2 million for wastewater projects
- \$0.5 million for stormwater projects
- \$1.4 million for a public works facility
- \$0.5 million for parks, building maintenance and technology

Additionally, a loan of \$3.7 million from the City to the Florence Urban Renewal Agency is proposed, with \$1.665 million to be used to refinance existing debt on more favorable terms, as well as to provide the Agency \$2.15 million for projects and programs to improve the urban renewal district. Further information about the capital projects included in this budget can be found in the applicable fund narrative and the capital section of the budget document.

### ***Sustain and improve – Organizational and Capital Plant (Personnel)***

The expectations included in the 2015-16 budget are high, as are those of the Council and myself. To achieve the work that lies ahead we must have employees that are dedicated to the organization and community. Our employee turnover the past two years has been fourteen percent (14%) and twenty-two percent (22%). Some of the turnover is related to reasons that can be anticipated, such as retirement, however, an increasing percentage of the turnover is related to employees pursuing other opportunities elsewhere. This too can be a good thing, if planned for, however, the impacts of high employee turnover, particularly to an organization that has the workload included in this budget, can lead to underperformance, missed opportunities, and failure to achieve our goals.

As we have discussed, the City's compensation schedules have not been updated for many years. Additionally, past practices have resulted in merit pay adjustments for existing employees and pay for new hires being outside of comparable positions in other cities due to the lack of a compensation plan being utilized. This is an issue we must address in the near future to ensure our employees are fairly compensated and that our operations are financially sustainable.

We have received and shared the results of a comprehensive compensation study for management and non-represented employees, which provides us good information from which to move forward with a compensation plan. The study's findings reveal there are several individuals that are paid below entry-level compensation for their respective positions. Anticipating that a compensation plan will be approved in the near future, the 2015-16 budget includes funding to increase pay for fourteen employees to the minimum of the suggested pay range. The financial impact of this change is approximately \$46,000 plus impacts to benefit costs such as FICA, Workers Compensation, PERS, and unemployment of approximately fifteen percent (15.0%). Further workforce details can be found in the personnel section of the budget document.

Until a compensation plan is completed by staff and approved by the City Council, we must continue our past practices. Therefore, the budget includes merit adjustments of an average of 2.0% (historically the range has been 0.0% - 3.0%) for management and non-represented employees. So that we don't fall further behind, the budget includes a cost of living adjustment of 0.5% for all management and non-represented positions. This adjustment is consistent with the pay adjustment proposed to our Florence Police Employees' Association employees described below.

We are presently engaged in labor negotiations with the Police Employees' Association for a contract to replace the agreement that expires June 30, 2015. Our compensation proposal includes a 0.5% pay

increase, which is based on comparable compensation and benefits of organizations that would be used in a binding arbitration and an average of various inflation indices. The pay and benefits proposal we have made to the Police Employees' Association is reflected in the proposed budget.

Lastly, after several years of either reduced or stagnant staffing, the proposed budget includes the addition of 1.5 FTE. The additional Park Utility Worker position allows the Parks Supervisor position performing maintenance work in parks to move to a Field Supervisor position for all public works operations in addition to increasing the hours of seasonal contract labor parks maintenance. The City Hall Clerk position replaces a half-time finance position and outsourced staffing used by both finance and the City Manager's office. The new position will provide improved continuity and coordination throughout the Administration Program and throughout the organization.

The budget includes sixty-three and one-half full time equivalent positions (63.5 FTE's) with a budgeted citywide personnel cost of \$5,292,000 or 21% of all expenditures. We expect to be nearly fully staffed as of July 1st, for the first time in many years. We believe this budget for personnel provides the organization the flexibility to adopt a comprehensive and sustainable compensation plan that works for Florence.

### ***Sustain and improve – Communications and Trust***

It is critical to our success that we communicate what we are doing and our reasons, before we do it, and through that process engage the public for their feedback. It's a continual process, whereby trust is earned by receiving input and feedback to issues before decisions are made. Consistent with the goal to increase communication and trust, we engaged the City Council in the budget process beginning with the goal setting session in December. Furthermore, we involved the Council and Budget Committee with preliminary information to inform discussions and receive input for the budget in advance of its preparation. We have fully attempted to prepare the budget consistent with the information we have presented previously and inclusive of the feedback we have received.



To improve public access to our activities, the budget continues to invest staff time to update our website and make information easier for citizens and visitors to the site to retrieve. We have also budgeted to continue the newsletter and offer it electronically.

As noted above, we are engaging the public in discussions about the economic future and direction of our City, the future operations of our airport, fiber network, and community development requirements. We will do the same for issues such as street and sidewalk improvements on Highways 101 and 126, improvements within the urban renewal district, our financial policies, and rates and charges that fund our City.

## ***Sustain and improve – Public Safety***

We have been well served by our former Interim Police Chief, who graciously came out of retirement to help us for the past year. We are very excited to welcome Chief Tom Turner to our City. Chief Turner brings a wealth of experience and knowledge of public safety activities and practices. We have proposed a police budget that will keep levels of service at their current levels and funds needed for Justice Center facility repairs. We anticipate that Chief Turner, after evaluation of the budget and discussions with the many partners the police department has, may request minor budget adjustments to address issues that we were not prepared to budget without his support, such as the evaluation of the jail as a correctional institution, the canine program, and school resource officers. Per our discussions with Chief Lamm these programs are generally offset with resources such as donations or funding assistance from other agencies.

We have made considerable progress with emergency management coordination with our public agency partners through our involvement as a member of the West Lane Emergency Operation Group (WLEOG). A change we have made organizationally is to move the funding contribution (\$4,500) to WLEOG from the Police Department to General Fund Non-departmental. This step recognizes that emergency management is more than a police function; it is an issue that involves all City operations. From our public works field workers, who ensure that our utilities and streets are operational during emergencies to the support staff that ensure financial and human resources are available, to communications with the public that are timely and accurate. It is our goal as a City to provide the governance structure and play an important leadership role that is engaged and aware to ensure emergency events do not create avoidable catastrophic loss.

## ***Acknowledgements***

We appreciate the dedication each of you provides to the community in your volunteer leadership roles and in turn the appreciation you have shown us for our efforts.

I would like to extend a personal thank you to each member of the management team and their staff for the information and insights they have provided in the preparation of this budget. Each of them is prepared to address any questions you or the public may have related to their respective budgets and their operations.

After having the responsibility to work with all the numbers, the changes, and make sure everything is balanced and makes sense, I have to say that having someone else with considerable previous experience to prepare the budget has allowed me time to engage with the mayor, councilors, our partners, business owners, and citizens. This has been invaluable to me as I've stepped into the City Manager position. I want to thank our Interim Finance Director Andy Parks for his assistance and leadership in the development of the budget.

The changes to the document and our presentation over what you've seen in previous years are aimed at improving our communication of what we plan to do and how it is to be paid for. With these improvements, and others that will be added as we move through the budget process, we intend to submit the budget to the Government Finance Officers Association (GFOA) for consideration of their Distinguished Budget Award. This award recognizes those organizations that are aware of the great value a document that can speak to various budget user audiences to inform themselves about the City's operations and its finances.

Additionally, I'd like to thank Larry Patterson, Interim City Manager June 2014 to February 2015, for his mentorship and guidance and Megan Messmer, Assistant to the City Manager, who has helped me each day, ensuring I don't let any item drop through the cracks.

I am excited to present this budget to you and just as excited to see the work funded through the budget get completed. The purpose of our first Budget Committee meeting on May 4, at 5:30 p.m. was to receive the budget message and distribute the proposed budget document. Additional budget meetings are scheduled May 11<sup>th</sup> – 13<sup>th</sup> at 6:00 p.m., for budget presentations, opportunity for public comment, committee discussion, and deliberation and for approval consideration.

Respectfully submitted,



Erin R. Reynolds  
Florence City Manager/Budget Officer

# Budget Summary

## All Funds

The City's total budget for fiscal year 2015-16 is \$33,877,033. This amount includes transfers between City funds of \$4,195,639, a loan to the Florence Urban Renewal Agency (FURA) of \$3,700,000, and ending fund balances totaling \$8,155,430, which provides a net total spending budget of \$17,825,964.

- Beginning and ending fund balance are estimated to total \$8.2 million

Fund	Beginning Fund Balance	Total Current Year Resources	Total Resources	Total Expenditures	Ending Fund Balance	Total Expenditures and Ending Balance
General	2,082,865	5,277,807	7,360,672	5,674,552	1,686,120	7,360,672
Street	247,935	3,687,298	3,935,233	2,826,463	1,108,770	3,935,233
Street SDC's	893,798	118,300	1,012,098	515,500	496,598	1,012,098
9-1-1	4,850	210,057	214,907	214,907	-	214,907
Room Tax	45,886	314,900	360,786	327,200	33,586	360,786
Florence Events Center	328,077	682,100	1,010,177	690,000	320,177	1,010,177
Water	465,766	4,165,000	4,630,766	2,728,074	1,902,692	4,630,766
Water SDC	529,740	103,000	632,740	566,000	66,740	632,740
Wastewater	1,217,235	3,404,500	4,621,735	3,926,755	694,980	4,621,735
Wastewater SDC	476,399	67,000	543,399	156,000	387,399	543,399
Stormwater	868,803	523,500	1,392,303	758,050	634,253	1,392,303
Stormwater SDC	45,160	47,500	92,660	61,000	31,660	92,660
Airport	16,323	122,400	138,723	136,138	2,585	138,723
Public Works Administration	141,498	1,850,600	1,992,098	1,877,800	114,298	1,992,098
GO Debt Service	211,973	148,500	360,473	188,331	172,142	360,473
Debt Service	544,516	4,957,042	5,501,558	5,074,433	427,125	5,501,558
WLCF Trust	76,306	400	76,706	400	76,306	76,706
<b>Totals</b>	<b>8,197,129</b>	<b>25,679,904</b>	<b>33,877,033</b>	<b>25,721,603</b>	<b>8,155,430</b>	<b>33,877,033</b>

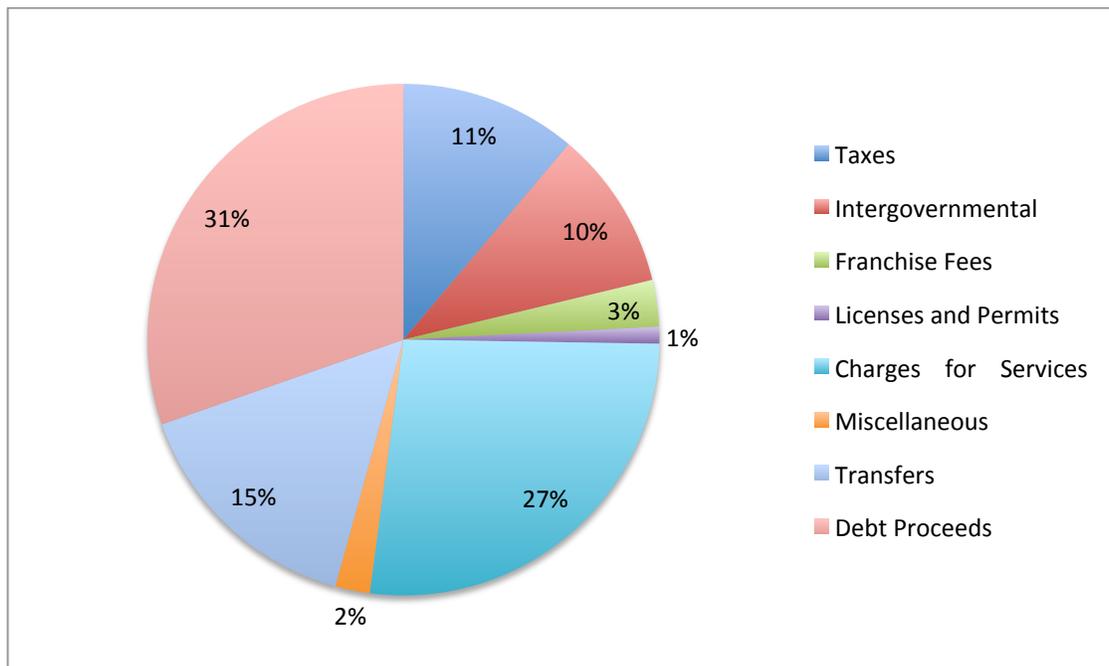
# Resources

(including beginning fund balance)

## All Funds

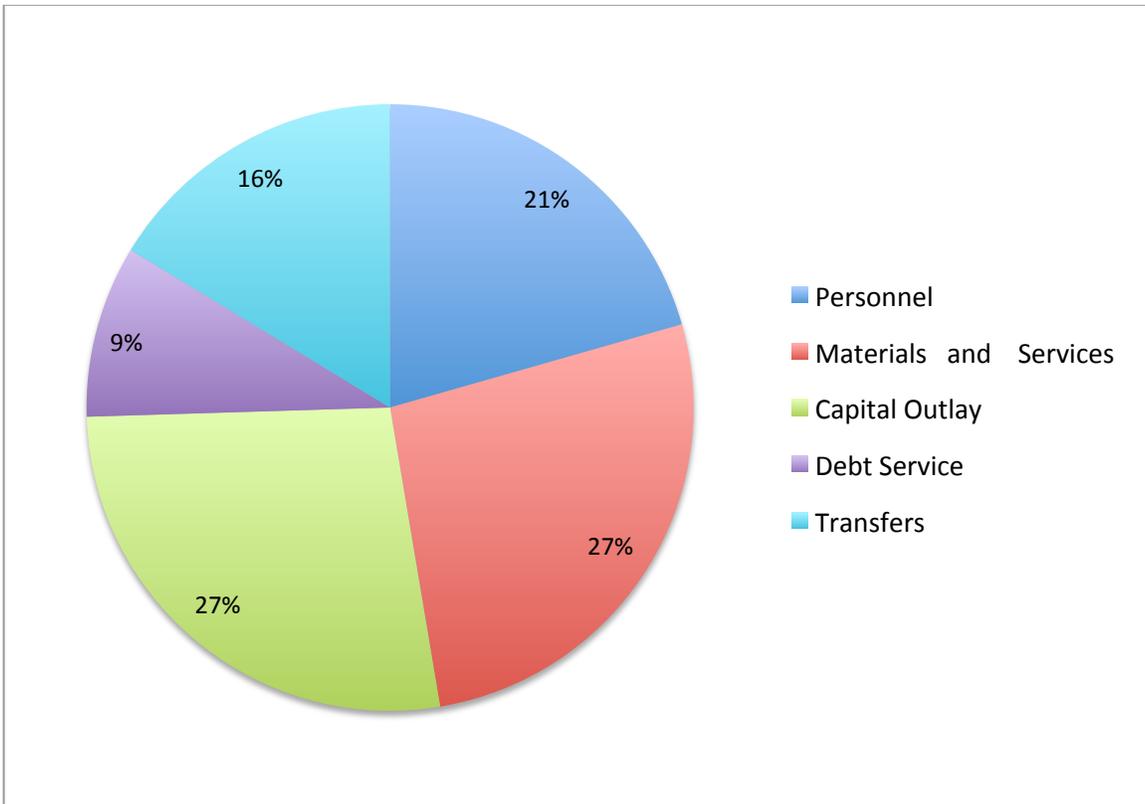
Fund	Current year resources									Total Current Year Resources	Total Resources
	Beginning Fund Balance	Taxes	Intergovernmental	Franchise Fees	Licenses and Permits	Charges for Services	Miscellaneous	Transfers	Debt Proceeds		
General	2,082,865	2,406,000	445,200	757,000	273,000	257,000	327,000	812,607	-	5,277,807	7,360,672
Street	247,935	-	1,564,098	-	-	318,200	5,000	500,000	1,300,000	3,687,298	3,935,233
Street SDC's	893,798	-	-	-	-	31,800	6,500	80,000	-	118,300	1,012,098
9-1-1	4,850	-	58,127	-	-	151,930	-	-	-	210,057	214,907
Room Tax	45,886	314,900	-	-	-	-	-	-	-	314,900	360,786
Florence Events Center	328,077	-	88,000	-	-	170,500	132,000	291,600	-	682,100	1,010,177
Water	465,766	-	-	-	-	2,098,000	17,000	550,000	1,500,000	4,165,000	4,630,766
Water SDC	529,740	-	-	-	-	75,000	4,000	24,000	-	103,000	632,740
Wastewater	1,217,235	-	200,000	-	-	3,037,100	27,400	140,000	-	3,404,500	4,621,735
Wastewater SDC	476,399	-	-	-	-	65,000	2,000	-	-	67,000	543,399
Stormwater	868,803	-	-	-	-	522,000	1,500	-	-	523,500	1,392,303
Stormwater SDC	45,160	-	-	-	-	45,000	2,500	-	-	47,500	92,660
Airport	16,323	-	-	-	-	111,200	1,200	10,000	-	122,400	138,723
Public Works Administration	141,498	-	-	-	-	12,000	-	538,600	1,300,000	1,850,600	1,992,098
GO Debt Service	211,973	148,000	-	-	-	-	500	-	-	148,500	360,473
Debt Service	544,516	-	231,210	-	-	-	35,000	990,832	3,700,000	4,957,042	5,501,558
WLCF Trust	76,306	-	-	-	-	-	400	-	-	400	76,706
<b>Totals</b>	<b>8,197,129</b>	<b>2,868,900</b>	<b>2,586,635</b>	<b>757,000</b>	<b>273,000</b>	<b>6,894,730</b>	<b>562,000</b>	<b>3,937,639</b>	<b>7,800,000</b>	<b>25,679,904</b>	<b>33,877,033</b>

Note: Revenue transfers above are \$258,000 less than expenditure transfers shown below. The difference is due to accounting for the revenue as franchise fees in the General Fund and the expenditures as transfers in the Water (\$106,000) and Wastewater (\$152,000) funds.



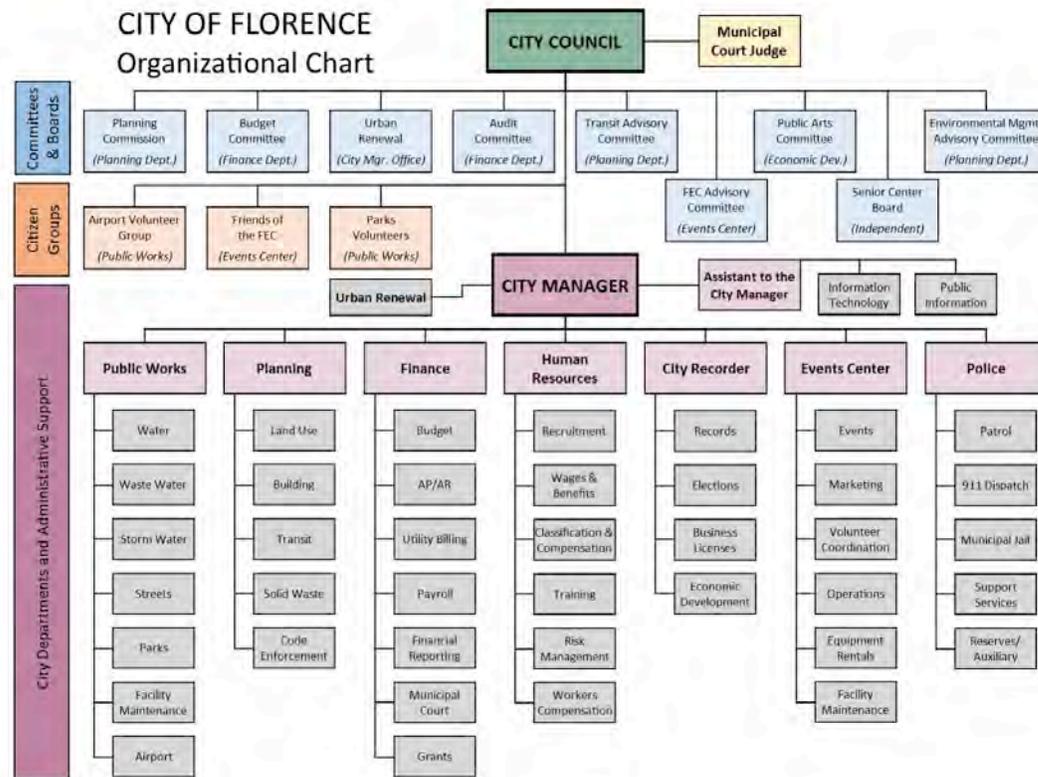
## Expenditures and Ending Fund Balance All Funds

Fund	Expenditures					Total Expenditures	Ending Fund Balance	Total Expenditures and Ending Balance
	Personnel	Materials and Services	Capital Outlay	Debt Service	Transfers			
General	3,652,400	1,347,160	500,000	27,478	147,514	5,674,552	1,686,120	7,360,672
Street	64,200	252,000	2,100,000	189,286	220,977	2,826,463	1,108,770	3,935,233
Street SDC's	-	15,500	-	-	500,000	515,500	496,598	1,012,098
9-1-1	-	-	-	-	214,907	214,907	-	214,907
Room Tax	-	126,000	-	-	201,200	327,200	33,586	360,786
Florence Events Center	310,200	304,800	75,000	-	-	690,000	320,177	1,010,177
Water	347,800	387,587	1,210,000	171,274	611,413	2,728,074	1,902,692	4,630,766
Water SDC	-	16,000	-	-	550,000	566,000	66,740	632,740
Wastewater	437,500	458,500	1,180,000	356,277	1,494,478	3,926,755	694,980	4,621,735
Wastewater SDC	-	16,000	-	-	140,000	156,000	387,399	543,399
Stormwater	64,900	62,600	520,000	-	110,550	758,050	634,253	1,392,303
Stormwater SDC	-	61,000	-	-	-	61,000	31,660	92,660
Airport	-	78,600	-	53,338	4,200	136,138	2,585	138,723
Public Works Administration	415,400	62,400	1,400,000	-	-	1,877,800	114,298	1,992,098
GO Debt Service	-	-	-	188,331	-	188,331	172,142	360,473
Debt Service	-	3,700,850	-	1,373,583	-	5,074,433	427,125	5,501,558
WLCF Trust	-	-	-	-	400	400	76,306	76,706
<b>Totals</b>	<b>5,292,400</b>	<b>6,888,997</b>	<b>6,985,000</b>	<b>2,359,567</b>	<b>4,195,639</b>	<b>25,721,603</b>	<b>8,155,430</b>	<b>33,877,033</b>



# Personnel

## Organization Structure



### Full-time Equivalent (FTE's) Employees

Department	2012-13	2013-14	2014-15	2015-16
	Actual	Actual	Budget	Proposed
Police	22.0	23.0	24.0	24.0
Community Development	5.4	4.3	6.4	6.1
Parks	2.0	2.0	2.0	2.4
Municipal Court	2.3	2.9	2.9	2.9
Administration	7.8	7.8	8.0	9.0
City Hall Maintenance	1.0	1.0	1.0	1.0
Street	1.0	1.0	1.0	1.0
Florence Events Center	3.0	3.0	4.0	4.0
Water	5.0	5.0	5.0	5.0
Wastewater	5.0	5.0	5.0	5.0
Stormwater	1.0	1.0	1.0	1.0
Public Works Administration	5.0	5.0	5.0	5.0
<b>Total FRE's - Citywide</b>	<b>60.4</b>	<b>60.9</b>	<b>65.3</b>	<b>66.4</b>
Less: Contracted FTE's	(2.2)	(3.1)	(3.3)	(3.4)
<b>Net FTE's - Citywide</b>	<b>58.3</b>	<b>57.8</b>	<b>62.0</b>	<b>63.0</b>

## Summary

The City of Florence operates under a Council/Manager form of government. The Mayor and City Council are the legislative and policy setting body, which hire a City Manager to serve in the Chief Executive Officer role to run the City on a day-to-day basis.

The City's staffing has remained fairly stable during the past several years, with an the addition in fiscal year 2014-15 of a Sergeant position, the return of the Planning Director after a tour of military duty, a Planner position, and an Office Coordinator position for the Florence Events Center.

The proposed budget for fiscal year 2015-16 includes the addition of a Utility Worker position dedicated to parks maintenance. The current parks supervisor is moved to a Field Supervisor position in Public Works Administration. An Accounting/Utility Technician position was reallocated from Public Works Administration to Administration (Finance) and a part-time Accounting position and part-time contracted administrative help is combined into a full-time Administrative position (net change of zero positions). The net change in total full-time equivalent positions for fiscal year 2015-16 is .9 FTE's, to 66.4 FTE's, and net City FTE's is 63.0, an increase of one position.

Total compensation, i.e., personnel services, budgeted for fiscal year 2015-16 is \$5.3 million, compared to the fiscal year 2014-15 budget of \$5.05 million, reflects an increase of \$247,000, or less than five percent (4.9%).

The proposed budget includes the following assumptions:

- A cost-of-living pay adjustment of one-half of one percent (0.5%)
  - The City is presently in labor negotiations with the Police Association and has offered a 0.5% wage increase
  - The City has not paid a COLA for approximately nine years
- Merit pay for non-represented and management employees – discretionary – 2.0%
- Premium increase for health insurance – 21%
  - Health insurance for vacant positions budgeted with employee and spouse coverage
  - Health coverage for all current employees based on current coverage
- PERS rates effective July 1, 2015

Tier I/II	10.52%
OPSRP General	3.67%
OPSRP Police	7.78%
- No change to life, disability, workers compensation premiums
- Overtime varies by department and is based on historical and projected needs
- Fourteen employees that are presently compensated below the minimum pay amount for their respective positions, per the recently independently completed compensation study, are budgeted at the minimum amount for each position
  - This represents an increase in pay of approximately \$46,000

# General Fund

## *Summary*

The General Fund accounts for the City's police, including corrections and emergency dispatch, municipal court, community development, parks, administration, City Hall, and discretionary non-departmental activities.

The primary revenue sources include property taxes, intergovernmental such as state shared revenues, cigarette and liquor taxes and various grants, franchise fees, license and permits, charges for services, transfers from other funds for administrative services benefitting those funds, and miscellaneous.

## *Highlights*

- The General Fund is projected to have an ending fund balance as of June 30, 2015 in excess of \$2.0 million
- Property values are trending upward, resulting in stabilization and growth in property tax revenue
- Increased valuation and financing with the City's full faith and credit will facilitate significant investment in the City's urban renewal area and provide funding to the City's General Fund to reimburse it for staff time related to those activities
- Funding for an economic development program
- Increased investment in parks maintenance and capital
- Targeted investment in technology to improve efficiencies and effectiveness
- Projected year-end fund balance, without borrowing, that is sustainable

## *Changes from previous year*

- Increased funding from the Florence Urban Renewal Agency for services - \$100,000 total
- Consolidation to a single unappropriated fund balance amount - \$1,119,120

## *Revenue*

### *Property taxes*

The current year property tax levy is projected to increase approximately 3.86% to \$2.49 million compared to the fiscal year 2014-15 levy of \$2.38 million.

### *Intergovernmental*

Revenue from continuing sources, such as liquor and cigarette taxes, and state share revenue are projected to increase slightly. \$200,000 in grant funds for parks (\$155,000) and a fiber study (\$45,000) represent the significant increase in this source.

**Franchise fees**

Revenue from franchise fees are projected to increase nearly five percent from current year estimates, 1.2% from the prior year budget. The mild winter likely negatively impacted electricity related franchise fees in 2014-15.

**Licenses and permits**

Revenue from licenses and permits has strengthened during the past few fiscal years. The forecast for fiscal year 2015-16 includes a very conservative five percent increase over current year year-end estimates, which may also prove to be conservative.

**Charges for services**

Contracted police service is the primary charge for service and is projected to increase slightly.

**Miscellaneous**

Fiscal year 2014-15 receipts included a one-time insurance settlement of \$85,000 that was not expected. Excluding that item, miscellaneous items are projected to be similar to the current year in 2015-16.

**Transfers**

Revenue from transfers from other funds is increased by two items: planned FURA activity that will require considerable administrative and financial assistance resulting in a transfer increase to \$100,000 from \$7,000 and the reorganization for accounting purposes of a financial technician position that performs utility billing functions from Public Works Administration to Finance and Information Technology (impact of approximately \$50,000). Otherwise, transfers are increased to the other funds by approximately two percent (2%).

Overall, current year General Fund revenue is projected to increase by nine percent (9.0%) over the current year estimate.

**Expenditures**

Overall, operating expenditures are budgeted 8.3% above the fiscal year 2014-15 budget to \$5.0 million. Due to a number of temporary position vacancies during 2014-15, and the resulting reduced spending, budgeted operating expenditures in fiscal year 2015-16 is 14.7% greater than the current year-end estimates of \$4.4 million.

Capital spending in fiscal year 2015-16 is budgeted to decline by 20% from \$625,000 to \$500,000. A one-time property acquisition for \$370,000 is included in fiscal year 2014-15. Parks capital outlay in the amount of \$240,000 is budgeted, compared to \$10,000 estimated expenditure in fiscal year 2014-15. A majority of the funds associated with these projects is contingent on securing grants as noted above.

Debt service is reduced slightly with the payoff of another loan (approximately \$7,500).

Lastly, transfers are reduced by approximately \$68,000, as increased transient room taxes that are directed to the Florence Events Center reduce the need for General Fund subsidy to the

Florence Event Center Fund and the proposed siting and construction of public works facilities at the Florence Airport reduce the need for General Fund subsidy to the Airport Fund.

### ***Other requirements***

The proposed budget includes a contingency of ten percent (10%) of budgeted expenditures, leaving an unappropriated ending fund balance of \$1.12 million, or a planned carryover of \$1.69 million. The total amount budgeted for contingency and unappropriated ending fund balance of \$1.69 million reflects an increase of 3.3% above the amount of the original 2014-15 budget of \$1.63 million.

## General Fund Budget

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	1,737,564	2,121,344	2,000,000	2,478,238	2,082,865
Current year resources					
Property taxes	1,889,972	2,230,735	2,272,000	2,314,000	2,406,000
Intergovernmental	311,991	281,161	234,200	235,700	445,200
Franchise fees	721,141	730,215	748,080	722,000	757,000
Licenses and permits	239,257	279,681	294,300	260,000	273,000
Charges for services	147,635	154,774	152,600	153,500	257,000
Miscellaneous	292,350	322,921	311,600	405,500	327,000
Transfers	925,050	698,569	750,066	750,000	812,607
Loan proceeds	90,000	-	-	-	-
<b>Total current year resources</b>	<b>4,617,396</b>	<b>4,698,056</b>	<b>4,762,846</b>	<b>4,840,700</b>	<b>5,277,807</b>
<b>Total resources</b>	<b>6,354,960</b>	<b>6,819,400</b>	<b>6,762,846</b>	<b>7,318,938</b>	<b>7,360,672</b>
Expenditures					
Police	2,193,964	2,294,429	2,460,409	2,347,700	2,582,300
Community Development	497,222	416,928	607,585	499,900	592,600
Parks	104,804	120,682	131,845	129,300	145,260
Municipal Court	240,634	274,776	307,368	297,300	319,400
Administration	683,448	822,857	973,178	964,400	1,100,400
City Hall	83,831	80,207	90,094	73,000	78,100
Non-departmental	95,000	45,600	47,800	47,800	181,500
<b>Operating expenditures</b>	<b>3,898,904</b>	<b>4,055,478</b>	<b>4,618,279</b>	<b>4,359,400</b>	<b>4,999,560</b>
Capital outlay					
Police	89,646	52,680	120,000	120,000	125,000
Parks	55,568	-	10,000	10,200	240,000
Municipal Court	-	-	-	-	50,000
Administration	56,413	70,937	105,000	100,000	40,000
City Hall	14,035	49,088	25,000	25,200	45,000
Non-departmental	17,651	-	375,000	370,000	-
<b>Capital outlay</b>	<b>233,312</b>	<b>172,705</b>	<b>635,000</b>	<b>625,400</b>	<b>500,000</b>
Debt service					
Police	9,894	19,787	19,787	19,787	19,788
Administration	15,380	15,380	15,383	15,381	7,690
<b>Debt service</b>	<b>25,274</b>	<b>35,167</b>	<b>35,170</b>	<b>35,168</b>	<b>27,478</b>
Transfers					
Parks	3,745	3,690	3,877	3,877	3,796
Administration	14,981	14,760	15,503	15,503	14,661
Non-departmental	57,400	59,362	196,725	196,725	129,057
<b>Transfers</b>	<b>76,126</b>	<b>77,812</b>	<b>216,105</b>	<b>216,105</b>	<b>147,514</b>
<b>Total expenditures</b>	<b>4,233,616</b>	<b>4,341,162</b>	<b>5,504,554</b>	<b>5,236,073</b>	<b>5,674,552</b>
Other requirements					
Contingency	-	-	385,000	-	567,000
Reserved for UEFB	-	-	300,000	-	-
Unappropriated ending fund balance	-	-	573,292	-	1,119,120
<b>Total other requirements</b>	<b>-</b>	<b>-</b>	<b>1,258,292</b>	<b>-</b>	<b>1,686,120</b>
<b>Total expenditures and other requirements</b>	<b>4,233,616</b>	<b>4,341,162</b>	<b>6,762,846</b>	<b>5,236,073</b>	<b>7,360,672</b>

## General Fund Budget Summary

	2012-13	2013-14	2014-15	2014-15	2015-16
	Actual	Actual	Budget	Estimate	Proposed
Resources over (under) expenditures	383,780	356,894	(741,708)	(395,373)	(396,745)
Beginning fund balance	1,737,564	2,121,344	2,000,000	2,478,238	2,082,865
Ending fund balance	2,121,344	2,478,238	1,258,292	2,082,865	1,686,120

# Police

## Summary

The Florence Police Department has three primary functions: Patrol, Corrections and Communications. The Patrol Division consists of three Sergeants, one Detective and nine Patrol Officers. The Corrections Division has one Corrections Officer, with Patrol also performing corrections duties. Our Communications Division is comprised of one Communications Supervisor and six Communications Officers. The Administrative Division functions in support of these divisions and is comprised of an Administrative Assistant, Lieutenant, and Chief of Police.



The Administrative Division functions in support of these divisions and is comprised of an Administrative Assistant, Lieutenant, and Chief of Police.

The communications center of the Florence Police Department operates as the Western Lane 911 Public Safety Answering Point (PSAP), one of three PSAPs within Lane County and one of forty three within the State. Our area of responsibility covers over 700 square miles and has a year round population over 18,000. The jail was upgraded to a “Local Correctional Facility” in 2008, which allows for the detention of inmates for up to one year, and is one of seven municipal jails with this designation within the State of Oregon.

## Highlights

- The department is projected to be at full staffing at the beginning of the fiscal year.
- Funding is included to perform exterior maintenance on the Justice Center (\$70,000).
- Increased activity levels in all operational areas.

## Changes from previous year

- Funding for emergency operations coordination is included in non-departmental.
- Personnel costs for the department’s three divisions are separated to enhance management.

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Personnel services	1,883,546	1,931,636	2,087,018	2,011,300	2,230,400
Materials and services	310,418	362,793	373,391	336,400	351,900
Police – operating	2,193,964	2,294,429	2,460,409	2,347,700	2,582,300
Capital outlay	89,646	52,680	120,000	120,000	125,000
Debt service	9,894	19,787	19,787	19,787	19,788
Police - non-operating expenditures	99,540	72,467	139,787	139,787	144,788
<b>Total Police</b>	<b>2,293,503</b>	<b>2,366,897</b>	<b>2,600,196</b>	<b>2,487,487</b>	<b>2,727,088</b>

## Performance Measures

<i>Patrol</i>	2012-13	2013-14	2014-15
Measure	Actual	Actual	Estimate
Traffic citations	2,004	1,650	1,484
Arrests	466	334	406
Police contacts	13,869	13,992	11,418
Daily average	38.00	38.33	31.28

<i>Communications</i>	2012-13	2013-14	2014-15
Measure	Actual	Actual	Estimate
Priority one calls	825	645	946
Priority two calls	2,338	2,221	3,330
Alarm calls	234	245	317
9-1-1 calls received	4,147	5,148	6,606

<i>Corrections</i>	2012-13	2013-14	2014-15
Measure	Actual	Actual	Estimate
Inmates	550	539	490
Daily average/inmates	5.3	5.2	5.3
Prisoner transports	120	108	138



## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Chief of Police	1.0	1.0	1.0	1.0
Lieutenants	1.0	1.0	1.0	1.0
Sergeants	2.0	2.0	3.0	3.0
Police Officers	10.0	10.0	10.0	10.0
Administrative Assistant	1.0	1.0	1.0	1.0
FTE's - Police	15.0	15.0	16.0	16.0
Communications Center Supervisor	1.0	1.0	1.0	1.0
Communications Officers	6.0	6.0	6.0	6.0
FTE's - Emergency Communications	7.0	7.0	7.0	7.0
Corrections Officer	-	1.0	1.0	1.0
Total FTE's - Police	22.0	23.0	24.0	24.0

## Capital Outlay

Description	Amount
Building - exterior repairs	70,000
Vehicles	55,000
	125,000

### Did you know?

*The Florence Police Department is involved with a multi-agency Active Shooter committee. The goal of this committee is to build towards putting on a community wide Active Shooter exercise towards the end of the 2015-16 school year. The build up towards this will include Tactical Combat Care training for Police, Fire and Medics, ALICE training for the Siuslaw and Mapleton School Districts, small training exercises involving multiple agencies of different disciplines, and Table Top exercises. Through this committee the agencies are developing and updating policies/procedures and ensuring they work well together and do not conflict.*

# Community Development

## Summary

The Community Development Department has three primary divisions: Planning, Building and Code Enforcement. In addition to the primary responsibilities, the department takes the lead for several programs and supports others as described herein.

Planning is responsible for administering all current and long-range land-use related planning functions of the City. The department processes all land use development and change of use applications at the staff, Planning Commission and the City Council level. Planning also spearheads long range planning efforts, land use code review, policy implementation and overall coordinated development of the City. Planning also processes requests for annexation, right-of-way vacations and reimbursement district creation. In support of the above functions, planning staffs the Planning Commission.



In addition to land use functions, planning staff is the administration lead for park volunteer, transit and solid waste management programs. Staff processes requests for city park adoptions, tracking and leading inter-departmental reporting of volunteer hours and efforts. Transit functions include staffing the Transit Advisory Committee, updating contracts, coordinating the Bus Buddy program and developing Rhoxy Express ridership promotion efforts. In support of solid waste management, staff works with the Environmental Management Advisory Committee to coordinate solid waste rate reviews with solid waste service providers and consultants to evaluate service costs and calculate appropriate rates for Council review. Planning staff and EMAC also create and support solid waste prevention education and events to ensure that the City meets the DEQ's Opportunity to Recycle Requirements.

Building is responsible for administering all functions related to the execution of State Building Code regulations. Personnel process applications, review plans, issue building permits, perform inspections, and issue final occupancy permits. Staff processes requests for and payments of systems development charges, public infrastructure improvements and connections when associated with a construction project. They also work with the public to explain complex building codes and system development requirements. In addition, the staff processes sign permits, assigns addresses, and participates in the Western Lane Emergency Operations Group. Code Enforcement works with building and planning staff to address unpermitted work. He also handles nuisance code issues, animal control, excessive false alarm notifications, and on-street parking regulations.

## Highlights

- Solid Waste rate review will be conducted Fall 2015 after a three-year progressive increase in rates with the cost shared equally between the haulers and the City
- Potential TGM grant for Transit Plan update to incorporate and illustrate the opportunity for a change in partnerships, service delivery and funding distribution

## Changes from previous year

- The following position changes
  - Planning Technician to Planning Administrative Assistant
  - Senior Planner to Assistant Planner
- Lane County removed the requirement for cities to pay land use application fees for plan co-adoption
- Staff anticipates receipt of a TGM grant for funding an update to the Transit Plan to incorporate and illustrate the opportunity for a change in partnerships, service delivery and funding distribution
- Department is fully staffed

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Planning					
Personnel services	181,172	143,518	302,275	244,700	305,600
Materials and services	145,321	56,493	61,513	47,100	80,300
Planning	326,493	200,011	363,788	291,800	385,900
Building					
Personnel services	102,921	79,692	84,684	83,100	79,400
Materials and services	67,808	137,224	159,113	125,000	127,300
Building	170,728	216,917	243,797	208,100	206,700
Community Development	497,222	416,928	607,585	499,900	592,600

## Performance Measures

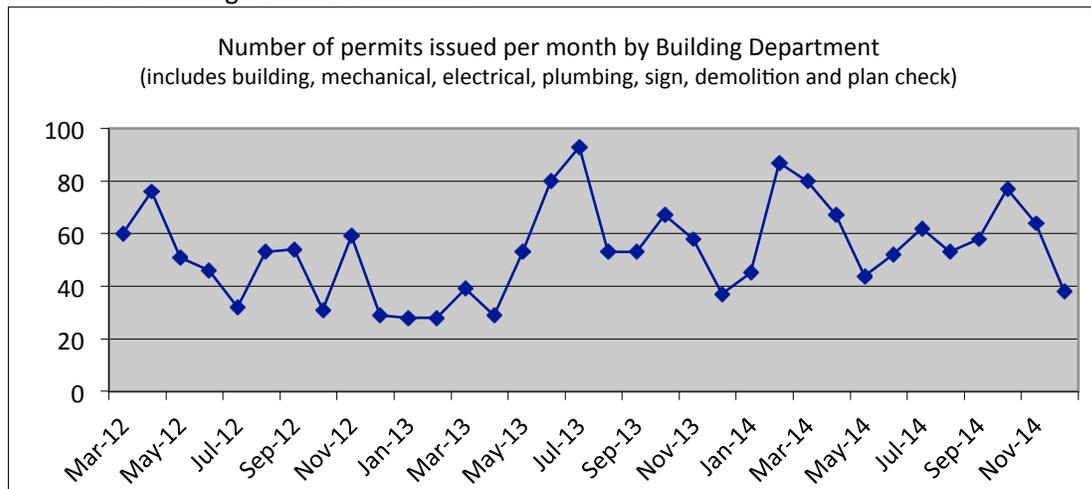
### Planning:

Number of land use permits processed:

Measure	2010	2011	2012	2013	2014
Number of Land Use applications	40	26	27	24	57
% of 2014 workload	70%	46%	47%	42%	100%
Planning staff to application ratio	1:10	1:7	1:11	1:11	1:23
FTE's – filled positions	4.00	3.71	2.45	2.18	2.48

### Building:

Number of Building Permits Processed:



### Code Enforcement:

Measure	2014-15 Estimate
Number of complaints	830
Number of citations	234
Citations to complaints ratio	28%

Other potential performance measures

- Number of pre-development meetings with developers
- Maximum number of days to complete plan reviews
- Number of citizen initiated annexation requests

## Staffing

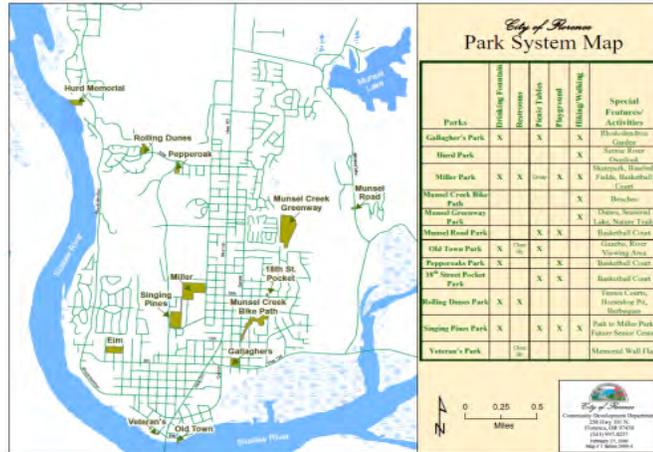
Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Planning Director	1.0	-	1.0	1.0	1.0
Senior Planner	-	1.0	1.0	-	-
Code Enforcement Officer	-	-	1.0	1.0	1.0
Assistant Planner	-	-	-	1.0	1.0
Associate Planner	1.0	-	-	-	-
Planning Administrative Assistant	-	-	-	0.5	1.0
Planning Technician	1.0	1.0	1.0	-	-
<b>Total FTE's - Planning</b>	<b>3.0</b>	<b>2.0</b>	<b>4.0</b>	<b>3.5</b>	<b>4.0</b>
Building Technician	1.0	1.0	1.0	1.0	1.0
Building Official	1.0	-	-	-	-
Contracted Building Official/Inspectors	0.4	1.3	1.4	1.1	1.1
<b>Total FTE's - Building</b>	<b>2.4</b>	<b>2.3</b>	<b>2.4</b>	<b>2.1</b>	<b>2.1</b>
<b>Total FTE's - Community Development</b>	<b>5.4</b>	<b>4.3</b>	<b>6.4</b>	<b>5.6</b>	<b>6.1</b>

# Parks

## Summary

The City has more than 154 acres of parkland at twenty sites. Of these, thirteen parks provide recreational amenities such as playgrounds, trails, community gathering areas, and sports fields and other improvements. Of the thirteen parks, four are mini-parks or 'pocket parks; two are neighborhood parks; five are special use parks; and one community park.

Florence's park system includes four restroom facilities (Maple/Bay Street, Miller Park, Rolling Dunes Park, and Munsel Greenway Park); tennis courts (Rolling Dunes Park); a skate park (Miller Park); four baseball and two softball fields (Miller Park); an off-leash dog park (Singing Pines Park); basketball courts (Miller Park, 18<sup>th</sup> Street Pocket Park and Pepperoaks Park); and two picnic shelters (Miller Park and Rolling Dunes Park).



Our mission is to maintain our park and recreation facilities, including the trail network, in a safe and clean manner to support a variety of outdoor recreation opportunities. The past several years the City's general fund has only been able to support the minimum level of maintenance of our parks. However, with the Council's recent adoption of goals for the City, the proposed budget reflects an increased emphasis toward the parks program.

The proposed budget is aligned with sustaining and improving the delivery of cost effective and efficient park services to the community by providing a dedicated utility worker and increased funding of seasonal labor; sustaining and improving the City's livability and quality of life by making several key investments in parks facilities; continuing to develop and nurture an adopt-a-park program, and pursuing several significant grants to leverage the City's limited dollars.

The community has continued to provide financial donations and significant volunteer hours, demonstrating the importance of parks to the community. This has proved to be an innovative solution to enhance and maintain the existing park system. Boy Scouts of America Troop 721, Siuslaw Baseball Association, Sonshine Christian School, Delta Gamma of ESA, Florence Kiwanis Club and the Rhododendron Society are all examples of community groups committed to maintaining our parks system. However, even with this significant volunteer effort there are still many park operations, recreation programs and expansions that cannot be completed within the City's existing resources. This issue will be explored further with a citizens finance committee during the upcoming fiscal year.

## Highlights

- Transfer the Park Supervisor to Public Works Administration to more accurately reflect the true nature of the position working in the different areas of Public Works.
- Addition of a dedicated utility worker position for Parks maintenance.
- Increase of \$16,000 in contractual labor (seasonal) to provide additional maintenance hours and additional pass through costs from the employment agency for federally required health care premiums (*an example of an unfunded mandate*).
- Funding to purchase and develop a new riverside/beach park.

## Changes from previous year

- Significant reinvestment in parks is proposed during fiscal year 2015-16. A majority of the capital outlay items are dependent upon securing grants.



	2012-13	2013-14	2014-15	2014-15	2015-16
	Actual	Actual	Budget	Estimate	Proposed
Personnel services	65,321	66,554	69,232	68,000	64,700
Materials and services	39,483	54,129	62,613	61,300	80,560
Parks – operating	104,804	120,682	131,845	129,300	145,260
Capital outlay	55,568	-	10,000	10,200	240,000
Transfers	3,745	3,690	3,877	3,877	3,796
Parks - non-operating expenditures		3,690	13,877	14,077	243,796
Total Parks	164,117	124,372	145,722	143,377	389,056

## Performance Measures

- 154 acres of parkland.
- 13 active parks maintained, including one off-leash dog park, for a total of 54.23 acres.
- Daily cleaning and maintenance of four restrooms.
- 12.7 acres of turf area mowed.
- Monthly park play equipment inspections (10 structures).
- Maintain 2.45 miles of hard surface (asphalt) paths and 2.37 miles of soft surface (mostly gravel) trails.
- Maintain three outdoor basketball courts.
- Maintain two picnic shelters.
- Maintain four baseball and two softball fields.
- Maintain a skate park.
- Maintain 30 irrigation systems. These irrigation systems not only are for the active parks, but also Wilber Crest (landscaped right-of-way); traffic island on Kingwood (35<sup>th</sup> and Kingwood); right-of-way at Quince and Hwy 101; and City Hall.
- Maintain pedestrian scale street lights in Old Town.

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Parks Supervisor	1.00	1.00	1.00	1.00	-
Utility Worker	-	-	-	-	1.00
Seasonal	0.96	0.96	0.96	0.96	1.42
Total FTE's - Parks	1.96	1.96	1.96	1.96	2.42

## Capital Outlay

Description	Amount	Grant Funding Needed
Pepperoaks playground equipment replacement	38,000	Y
Soccer goals at Miller Park	10,000	N
South Beach/River Park	40,000	Y
Bike/Pedestrian rest area overlook at Siuslaw River Bridge	100,000	Y
Miller Park swing replacement	12,000	N
Land acquisition	25,000	N
Dog park	15,000	N
	<u>240,000</u>	

# Municipal Court

## Summary

The City operates a full-service municipal court including adjudication of cases typically processed by district courts, such as driving under influence and minor criminal cases that may result in jail time for convictions.



It is through municipal courts that most citizens in the City come into contact with the judicial system, either as a defendant, a victim, or a witness. The Municipal Court staff provides equal access to a fair and effective system of justice for all without excess cost, inconvenience, or delay, with sensitivity to an increasingly diverse society.

The municipal court employees facilitate the process for judges, attorneys, and clients, by administering the daily court business. They schedule trial dates, handle all official correspondence, and oversee a wide-variety of criminal cases and violations. Materials and services expenditures provide for contract services for our Judge, Public Defender and Prosecutor.

## Highlights

- Contracted with a new collections agency and have improved collection rate on old cases
  - Fiscal year 2013-14 \$16,534
  - Fiscal year 2014-15 year-to-date \$21,614
- To increase the Court's efficiency and effectiveness, and improve information sharing with the Police Department, a replacement software application is proposed – software and implementation - \$50,000, annual maintenance \$9,000

## Changes from previous year

- The Court recently entered into a new probation monitoring service to assist with compliance with probation

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Personnel services	123,056	159,954	169,668	173,700	182,700
Materials and services	117,578	114,822	137,700	123,600	136,700
Municipal Court - operating	240,634	274,776	307,368	297,300	319,400
Capital outlay	-	-	-	-	50,000
<b>Total Municipal Court</b>	<b>240,634</b>	<b>274,776</b>	<b>307,368</b>	<b>297,300</b>	<b>369,400</b>

## Performance Measures

- Successful implementation of new Court software.
- Reduction of non-compliance probation cases with the assistance of the contractor.

### Activity Levels (Calendar Year 2014)

- Cases Filed: 2,098
  - Misdemeanors: 541
  - Violations: 1,557
- Cases Closed: 1,314
- Total Fines Imposes: \$200,000
- Total Fines Collected: \$268,000
- Total Revenue Collected: \$355,358

### Benefits of New Court Software

- Better record retention tracking
- Expanded data access
  - Police, legal, finance, etc. will have access to the database based on permissions.
- Staff will be able to:
  - Produce an electronic docket that can be updated online in real time. This will not require Court staff to push out updated dockets to individuals as changes are made.
  - Produce automated phone call reminders for court and jury duty, reducing staff time spent calling jurors and answering questions from defendants and jurors regarding when and if they need to show up.
- Future connectivity with the state system.
- Compatibility with current and future police technologies such as electronic ticketing.
- Electronic access to DMV and OSP fingerprinting databases.

- Digital storage of records and consolidation, reducing the need to store duplicate records.
- Improved reporting capabilities.
- Ability to track non-compliance cases.
- Public access to their individual accounts.

These benefits will have significant positive impact on the Court’s operational efficiency and effectiveness, with improved transparency and collaboration internally and with other public agencies.

### **Staffing**

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Court Clerk	1.0	1.5	1.5	1.5	1.5
Court Administrator	1.0	1.0	1.0	1.0	1.0
Municipal Judge - contract	0.3	0.4	0.4	0.4	0.4
<b>Total FTE's - Municipal Court</b>	<b>2.3</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>

### **Capital Outlay**

Description	Amount
Court software	50,000

# Administration

## Summary

Administration is organized with the following functional services:

- Mayor and City Council
- City Manager’s Office
  - City Manager
  - City Recorder
  - Human Resources
- Finance and Information Technology

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Mayor and City Council	24,961	28,682	40,194	34,700	45,500
City Manager’s Office	308,124	391,202	509,305	508,700	554,800
Finance and Information Technology	350,363	402,972	423,679	421,000	500,100
Administration - operating	683,448	822,857	973,178	964,400	1,100,400
Capital outlay	56,413	70,937	105,000	100,000	40,000
Debt service	15,380	15,380	15,383	15,381	7,690
Transfers	14,981	14,760	15,503	15,503	14,661
Administration - non-operating expenditures	86,774	101,077	135,886	130,884	62,351
Total Administration	770,222	923,934	1,109,064	1,095,284	1,162,751

# Mayor and City Council



Mayor Joe Henry (center), and Councilors George Lyddon, Susy Lacer, Joshua Greene, Council President and Ron Preisler, Council Vice-President (left to right)

## Summary

The Mayor and City Council provide leadership, legislative, governance and oversight for all City functions and operations. The Mayor is elected to a term of two years, while two of the four City Councilors are elected to staggered four-year terms, each two years.

## Highlights

- The Mayor and Council are meeting with staff in regular work sessions, which helps to develop broader issue awareness and understanding and work toward policy decisions that are supported by the Council, staff and community.
- The Mayor and Council worked with staff to develop broad goal statements and a five-year work plan, including major objectives and tasks.

## Changes from previous years

- The proposed budget includes \$5,000 in discretionary funding for the City Council to utilize to foster partnerships within the community. These funds are available to the City Council as they respond to financial requests from community organizations throughout the year.
- Videotape meetings expense is consolidated into Council meeting expenses.

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Materials and services	24,961	28,682	40,194	34,700	45,500
Mayor and City Council	24,961	28,682	40,194	34,700	45,500

# City Manager's Office

## *Summary*

The City Manager's office provides oversight and direction to ensure that all departments are responding to the City's adopted work plan, applying policy consistently, and identifying key issues that need Council direction. The City Manager's office also provides staff support for the Florence Urban Renewal Agency (FURA).

Additionally, staff have responsibility for public outreach, elections, business / special events / liquor licenses, records retention, City communications, emergency preparation, economic development, human resources and information technology oversight and coordination.

## *Highlights*

### Recorder

- Realized a marked increase in administrative workload due to increase in City Council meetings and implementation of five-year work plan
- Completed code amendments to the business license code after comprehensive review of policies
- Completed preparation / research for and filing of fuel tax referral
- Made large strides toward digitizing the City's historic records including scanning 8,000 historic building permit address files and seven years worth of Land Use permit files.
  - These records made up over 70% of the historic public records requests received by the City of Florence and the digitization of these documents has not only improved internal knowledge, but has led to a decrease in public records requests of staff while improving customer service online service access
- Prepared code amendments related to medical marijuana facilities and those related to taxation of marijuana and marijuana-infused products
- Prepared amendments for various boards and commissions including the Environmental Management Advisory Committee and the Planning Commission

## *Changes from previous year*

- Changes to meet Goal 1 to deliver efficient and cost effective City services
  - Records Retention
    - Acquisition of additional fire safe / locking filing cabinets to meet state records retention standards.
    - Scanning of large building plans to complete digitizing of historic building / planning documents.
    - Move critical documents to off-site storage to get outside of tsunami zone.
    - Continued cleanup of City Hall including shredding / cleanup days in order to meet state records retention standards.

- A full-time clerical position, organized in the finance department, with workload shared with the City Manager’s office is proposed to replace a part-time clerical position and contracted services
- Erin Reynolds, formerly the City’s finance director, was appointed City Manager March 1, 2015.

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Personnel services	197,216	293,290	362,605	352,800	384,600
Materials and services	110,908	97,912	146,700	155,900	170,200
City Manager's Office - operating	308,124	391,202	509,305	508,700	554,800

### **Performance measures**

- City Council Support / Elections / Boards and Commissions
  - 40 Council Meetings in 2014 (30% increase from 2013)
  - 12 Ordinances in 2014 (235% increase from 2013)
  - 20 Resolutions in 2014 (10% increase from 2013)
  - 9 Candidates for City Council office in 2014 (450% increase from 2012)
  - 24 applicants for City Committee positions in 2015 (400% increase from 2014)
- Business, Special Event, & Miscellaneous Licenses
  - 161 business licenses issued (no change from 2013)
  - 925 business license renewals (no change from 2013)
  - 48 special event licenses issued (5% increase from 2013)
  - 2 street closures (no change from 2013)
  - 4 sidewalk café permits (no change from 2013)
  - 3 taxi driver licenses (no change from 2013)
  - 10 liquor licenses (330% increase from 2013)
- Records Retention
  - 12 public records requests (30% decrease from 2013)
  - 74 airport billings (for 26 leases), 2 updated lease contracts (no change from 2013)
  - 8,000 historic building permit address files scanned & indexed
  - 7 years’ worth of Land Use Permit files scanned & indexed
  - 27 new contracts scanned, filed and indexed

## Major Programs

### Economic Development

#### Summary

The City Council's adopted goals and work plan includes a strong impetus toward economic development. Beginning in June 2014, the City has put additional focus toward this program by allocating staff time for coordination with many existing community groups including Florence Area Chamber of Commerce, Downtown Revitalization Team, Public Art, the Lane Economic Committee, Lane Workforce Partnership Strategic Solutions Team, as well as the Ford Leadership Pathways program. City staff representation on each of these groups represents a shift in culture for the City by providing more focus for economic development initiatives.

In addition, the City has begun work toward City work plan Goal 2: Expand and diversify the Florence Economy by holding the initial conversations with the City Council and the community to determine the objectives and needs of the City. To this end, the City has established a placeholder of \$70,000 to work toward this goal, including work toward Objective 1: Developing a strategic vision and approach to grow and diversity the Florence economy; Objective 2: Determining the economic development organization of Florence; Objective 3: Working with community partners to develop and implement a retention and expansion program; and Objective 4: Conducting an inventory of the area's labor pool.



#### Highlights

- Attended over forty (40) community meetings of various groups to coordinate work plans and build relationships
- Assisted Downtown Revitalization Team with the proposal to place banners along Hwy 101 and Hwy 126
- Completed code changes to the Old Town District to waive parking requirements for existing structures and reduce parking requirements by fifty percent (50%) for all new structures and additions
- Assisted Florence Regional Arts Alliance Public Art Committee with their work toward the creation of a City Public Art Committee
- Prepared for and staffed the Mayor's Economic Development Summit bringing together thirty-four (34) community leaders to discuss the Florence economy

#### Changes from prior year

- \$70,000 (included in the non-departmental budget) is programmed for work on the City's economic development initiatives.

## ***Performance measures***

- Property valuation within the City
- Transient Room Tax collections

## ***Human Resources***

### ***Summary***

Human resources oversees and supports the City's compensation and employee benefit programs, training, and employee wellness and safety.

### ***Highlights***

- Negotiation of Police Association contract
- Compensation study completed, with a goal to have the City Council formally adopt a compensation plan in the near future

### ***Changes from previous year***

- Project reduced employee turnover
- Adopt and implement a compensation plan
- Implement an human resource management application

## ***Performance Measures***

### ***Workers Comp Statistics – 2014***

The City experienced six claims, three involving time loss, with a total of 27 time loss days, and total annual cost of \$40,500. The City utilized City County Insurance Services' (CIS) Early Return to Work (ERTW) program to help reduce losses and facilitated completion of a project that the department had desired for some time. The City also obtained an ERTW grant of \$5,000 from CIS to complete a needed renovation.

### ***Employee Turnover – 2014***

The City's turnover percentage was 23% for 2014 (2013 - 14%). The breakdown by reason:

- Better job/more pay 6
- Personal 3
- Retired 2
- Relocation 1
- Did not pass probation 1

### *Recruitment – 2014*

15 recruitments, including Police Chief and City Manager, which both were successfully completed in 2015

### *Compensation*

In 2014, the City contracted with the Local Government Personnel Institute (LGPI) to conduct a comprehensive compensation study for our non-represented employees (Represented/Association employees' compensation is examined during the contract negotiation process). A study of this extent had not been performed since 2006. The study included important factors in addition to wages, such as employee health and retirement benefits. The study revealed that the City's current salary schedule is no longer at market. Though a majority of employees are compensated at market, there are several who are paid below the minimum compensation for their position responsibilities. As an interim step, the proposed budget includes adjusting the salaries of these specific positions to the suggested minimum amount, an estimated City-wide impact of \$46,000 plus benefits. Management is committed to working with the City Council to formally adopt a compensation plan in the next few months.

### *Wellness Program*

The City has formed a Wellness Committee. The goal is to meet regularly to plan wellness events, determine ways to engage employees in the area of healthy living, and encourage them to set and attain personal goals. Our first event is a local Community Health Fair, 5k Fun Run/Walk in April, and several employees have registered. The second event is in May, as a number of employees will be walking the 5k route in the Rhododendron Festival Parade, along with the City's float entry. We are also in the process of launching a new online *Wellness Portal*, this is a free benefit CIS offers to its members. City staff will be able utilize the portal at their convenience. The system can store an abundance of wellness related data and assist employees with setting health improvement related goals, it also has wireless capabilities.

### *Safety/Risk Management*

The City's Safety Committee consists of one or two members from each City facility. We meet monthly to discuss safety related topics and to also review and give feedback on any employee incident/accident reports which may have been submitted during the prior month. The committee members also conduct safety inspections every month, each City facility is on a quarterly inspection schedule. Our Public Works team ensures that risk related items discovered during an inspection are taken care of in a timely fashion in order to mitigate potential losses of any kind. Recently City Hall was outfitted with a new fire alarm system as the prior system had not been fully functional for a number of years.

### *Staff Training*

City staff receives training from a number of sources. The League of Oregon Cities and City County Insurance Services offer numerous training opportunities throughout the year. Law enforcement personnel utilize the Department of Public Safety and Standards for the majority of their training. Supervisors manage and approve training for their employees. City staff also has access to the CIS Learning Center and are able to register for free online courses and low cost instructor-led classes as approved. The Online Learning Center has nearly 500 work related courses and a significant number of instructor-led courses. Over the last 18 months 70% of our employees have utilized the Learning Center and taken 152 courses. 100% of our law

enforcement personnel completed their required training for 2014, which resulted in the completion of 246 DPSST courses.

## ***Communications***

### ***Summary***

The City continues to produce a monthly newsletter, update important information on the City and FEC websites, and is now on social media. The City newsletter is distributed at the beginning of each month. The website and social media sites are updated nearly daily. City Council meetings are uploaded to Vimeo the day following the City Council meeting.

### ***Highlights***

- The City is now on Social Media – including Facebook and Twitter
- City Council meeting videos and other City videos are posted online via Vimeo
- Both the FEC and City Websites are now mobile friendly. They respond to the device being used and the display adjusts accordingly

### ***Performance Measures***

- Increase Facebook Likes to 1,000
- Increase Twitter Followers to 200
- Upgrade City Website to Drupal 7. Increase ability to cross promote web activities
- Increase email distribution of City newsletter to 350
- Increase the types of videos posted to the City's Vimeo page

### ***Activity Level***

- Newsletter Frequency: Monthly
- Newsletter Electronic Distribution List: 261
- Newsletter Printed Distribution: 120
- Facebook Likes: 522
- Twitter Followers: 71
- Vimeo Video Loads: 194
- Website - 2014
  - Website Sessions: 107,632
  - Devices Used for Sessions: Desktop - 76,088 (70.7%), Mobile – 21,147 (19.7%), Tablet – 10,397 (9.7%)
  - Unique Website Users: 71,994
  - Page Views: 304,571

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
City Manager	1.0	1.0	1.0	1.0
Assistant to the City Manager/PIO & IT	-	-	1.0	1.0
Executive Assistant to the City Manager	1.0	1.0	-	-
Human Resource Manager	0.8	0.8	1.0	1.0
City Recorder/Economic Development Coordinator	1.0	1.0	1.0	1.0
Part-time contract employees	0.5	0.5	0.5	-
<b>Total FTE's - City Manager's Office</b>	<b>4.3</b>	<b>4.3</b>	<b>4.5</b>	<b>4.0</b>

# Finance and Information Technology

## Summary

The finance and information technology department performs accounting, billing and collection, budgeting, financial reporting, payroll, accounts payable, and accounts for financial systems software and hardware acquisitions.

## Highlights

- Comprehensive review of financial policies, revenue sources, and business practices and processes is programmed during the coming fiscal year

## Changes from previous year

- A full-time clerical position, with shared workload with the City Manager’s office, has been added to replace part-time clerical contracted services.
- The budget document is changed to better reflect program activities
- Billing and collection practices will be reviewed and changes to increase efficiency and effectiveness and reduce costs are anticipated
- Financial reporting will shift to quarterly reports with addition of performance measures and status of work

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Finance and Information Technology					
Personnel services	223,543	272,681	287,479	238,700	355,100
Materials and services	126,820	130,291	136,200	182,300	145,000
Finance and Information Technology – operating	350,363	402,972	423,679	421,000	500,100
Capital outlay	56,413	70,937	105,000	100,000	40,000
Debt service	15,380	15,380	15,383	15,381	7,690
Transfers	14,981	14,760	15,503	15,503	14,661
Finance and Information Technology - non-operating expenditures	86,774	101,077	135,886	130,884	62,351
Total Finance and Information Technology	437,137	504,050	559,565	551,884	562,451

## Performance Measures

- Receive an “Unqualified” opinion from the City’s independent auditor.
- Prepare timely and accurate quarterly financial reports – within thirty days of quarter end
- Submit the Adopted Budget document to the Government Finance Officers Association for consideration for a Distinguished Budget Award.
- Timely and accurately pay vendors 100%
- Timely and accurately prepare payroll 100%
- Timely and accurately bill customers 100%

Data will be collected and reported on to address the following performance measures, among others.

- Collection rate for customer accounts
- Number of shut-offs – goal to reduce the number and improve collection percentage
- Earnings rate on investments relative to an appropriate benchmark

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Finance Director	1.0	1.0	1.0	1.0
Assistant Finance Director	1.0	1.0	1.0	1.0
Accounting Technicians	1.5	1.5	1.5	2.0
Administrative Assistant	-	-	-	1.0
<b>Total FTE's - Finance</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>5.0</b>
<b>Total FTE's - Administration</b>	<b>7.8</b>	<b>7.8</b>	<b>8.0</b>	<b>9.0</b>

*Note:*

*One of the accounting technician positions was previously accounted for in the Public Works Administration budget.*

## ***Information Technology***

### ***Summary***

The City has been operating under a five-year Information Technology (IT) Plan to modernize its IT systems including City-wide connectivity. Beginning in fiscal year 2012, the City established an intranet, updated outdated workstations, implemented a VoIP phone system, upgraded server and backup capabilities, implemented online ticketing for the Florence Events Center (FEC) and online bill pay for utilities, upgraded and expanded its accounting software, updated both the City and FEC websites, and reinforced cyber security. These items were accomplished with the help of Feynman Group, our IT consultants, located in Eugene. Fiscal year 2015-16 is the final year of the current IT Plan.

For the past few years, IT technical assistance has been provided on an as requested basis. City staff sees the need to move to a more proactive maintenance approach where systems are monitored continuously to address issues before systems fail, resulting in costly repairs and downtime. The proposed budget includes a change to the maintenance agreement to accomplish this objective.

### ***Highlights***

- In fiscal year 2014-15 the City will complete necessary redundancy features to transfer the dispatch center to the Fire Department with addition of a VoIP system installed at the Hwy. 101 Fire Station
- In fiscal year 2014-15 the City's Exchange Server was replaced. This server supports the City's email system
- The City's firewall was updated for increased security and compliance with the justice system
- Acquisition and implementation of Court software

### ***Changes from previous year***

- Implementation of continuous systems monitoring
- Update the City's IT Plan

## **Performance Measures**

### Activity Levels

- Servers Supported: 5
- Desktop Computers Supported: 72
- Laptops Supported: 21
- iPads Supported: 11
- Printers/Copiers Supported: 25
- Phones Supported: 85 (System supports 150)
- Data Maintained & Protected: 1.5 Terabytes

## **Staffing**

Assistant to City Manager .25 FTE  
Outsourced contract services

## **Capital Outlay**

Description	Amount
IT Strategic Plan	20,000
Server upgrades	20,000
	<hr/> 40,000

# City Hall

## Summary

Activity associated with the City Hall facility is accounted for within this division. The Public Works Department oversees the operation.

## Highlights

- A needs assessment and facility plan is budgeted to better understand projected needs and building capabilities and limitations prior to making any significant investment
- A vehicle (used vehicle) is budgeted to replace the current City Hall vehicle

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Personnel services	54,764	52,990	58,094	45,500	49,900
Materials and services	29,068	27,217	32,000	27,500	28,200
City Hall - operating	83,831	80,207	90,094	73,000	78,100
Capital outlay	14,035	49,088	25,000	25,200	45,000
Total City Hall	97,866	129,294	115,094	98,200	103,100

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Building Maintenance Worker	1.0	1.0	1.0	1.0	1.0

## Capital Outlay

Description	Amount
Vehicle	20,000
Facility needs assessment	25,000
	45,000

# Non-departmental

## Summary

Non-departmental includes costs that are not directly associated with a particular department or its inclusion within that department, due to variability in program costs, may inadvertently impact trend information.

Included in the proposed budget is funding of outside agencies, economic development and emergency management programs and transfers to other funds; airport, Florence Events Center, and Bond Debt Service Fund.

## Changes from previous year

- Increased funding of Siuslaw Outreach \$ 3,700
  - Additionally, funds are budgeted in the various utility funds to provide assistance to customers in financial distress
- Funding for economic development program \$70,000
- Funding for emergency management program \$10,000
  - Previously funded in the Police Department
- Funding for a Fiber Study - (90% grant funded) \$50,000
- Reduced transfer to FEC (from \$145,000) \$90,000
- Reduced transfer to Airport (from \$22,400) \$10,000

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Materials and services	95,000	45,600	47,800	47,800	181,500
Non-departmental - operations	95,000	45,600	47,800	47,800	181,500
Capital outlay	17,651	-	375,000	370,000	-
Transfers	57,400	59,362	196,725	196,725	129,057
<b>Total Non-departmental</b>	<b>170,051</b>	<b>104,962</b>	<b>619,525</b>	<b>614,525</b>	<b>310,557</b>

# Emergency Management

## *Summary*

The City has become more actively involved in the regional emergency management group – West Lane Emergency Operations Group (WLEOG). City staff serves as the Chair of that group and has been actively involved in the regional emergency operations plan update occurring during 2015. In addition to regional efforts, the City has increased the training and preparedness of City staff for small and major emergency situations.

## *Highlights*

- Currently updating Emergency Operations Plan and internal procedures through that process
- Established a City PIO and went to national training
- City participating as Chair of WLEOG
- Active shooter community response plan being worked on through WLEOG

## *Performance Measures*

- Participate in a regional disaster table top exercise or drill
- Incorporate WLEOG EOP Update into City procedures
- Develop a Communications Plan
- Update the Continuity of Government Plan
- Increase number of staff with Emergency Operations training

## *Activity Level*

- WLEOG Board Meetings Attended: Once per month
- Staff hours contributed to EOP update: 100+

# Street Fund

## Summary

The Street Division strives to provide a transportation system that is safe for pedestrians, bicyclists and the motoring public. It is the mission of the Division to provide a safe and efficient multi-modal transportation system, including sidewalks.

The City of Florence has 39.45 center lane miles (79.06 lane miles) of streets to maintain. Of these, 64.2% are in the very good condition class (PCI range 70-100); 22.9% are considered good (PCI range 50-69) and 12.9% are in poor condition. Although the street system Pavement Condition Index (PCI) average is 71, which is considered very good, there are several streets that require significant capital maintenance. The proposed budget initiates work on the backlog and provides a public process to determine the community's desired method(s) of funding and timing to address the deferred maintenance.



## Highlights

- Revenues to support the department's services primarily come from state highway apportionment (State gas tax) and street utility fees
- The proposed budget includes \$72,000 from the County vehicle registration fee
  - If the vehicle registration fee is defeated in the May 2015 election, the City Street Maintenance Fee will need to be increased (an estimate of \$2.50 per household) if other funding is not secured
- The hot oil chip seal program has one-time additional funding of \$25,000 for a total expenditure of \$100,000 in fiscal year 2016 to chip seal Rhododendron Drive from 35<sup>th</sup> north to Lighthouse Way. This project will protect the pavement until such a time that we can perform a combination of total street rehabilitation and grind/inlay
- During the first and second quarters of fiscal year 2016 a public engagement process to identify the preferred method of funding an estimated deferred capital maintenance project schedule of \$5.5 million

## *Changes from previous year*

- The single-family Street Fee is increased \$0.50 (from \$5.00 to \$5.50) with a similar ten percent (10%) increase to all street fee components
- Pavement Preservation Program includes funding to complete a portion of Rhododendron Drive between 9<sup>th</sup> and Wildwinds streets
- Slight increase in the cost of electricity to operate the streetlights. We are forecasting a two percent (2%) increase from \$115,000 to more than \$117,000 per year
- The Transportation Enhancement Project to add 6-foot wide pervious pavement shoulders along Rhododendron Drive between 9<sup>th</sup> and Wildwinds streets is scheduled to start construction in late spring 2016



	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	519,094	295,506	322,000	650,776	247,935
Current year resources					
Intergovernmental	1,205,817	596,125	1,650,000	727,000	1,564,098
Charges for services	280,379	288,338	280,000	289,300	318,200
Miscellaneous	16,988	7,459	5,812	(6,500)	5,000
Transfers	-	-	400,000	-	500,000
Debt proceeds	250,000	250,000	250,000	-	1,300,000
Total current year resources	1,753,184	1,141,921	2,585,812	1,009,800	3,687,298
Total resources	2,272,279	1,437,428	2,907,812	1,660,576	3,935,233
Expenditures					
Personal services	53,422	57,016	59,774	58,800	64,200
Materials and services	227,455	222,826	238,184	231,800	252,000
Capital outlay	1,365,386	168,781	1,725,000	797,700	2,100,000
Transfers	239,370	219,577	214,995	215,055	220,977
OPB 2014 - principal	57,152	59,305	37,870	47,855	48,950
Siuslaw Bank 2012 - principal	23,277	47,331	49,025	49,025	50,770
Debt service - principal	80,429	106,636	86,895	96,880	99,720
OPB 2014 - interest	6,506	4,181	1,825	6,467	5,372
Siuslaw Bank 2012 - interest	4,205	7,633	5,939	5,939	4,194
FFCO 2015 - interest	-	-	52,256	-	80,000
Debt service - interest	10,711	11,815	60,020	12,406	89,566
Debt service	91,140	118,450	146,915	109,286	189,286
Total expenditures	1,976,772	786,651	2,384,868	1,412,641	2,826,463
Other requirements					
Contingency	-	-	250,000	-	1,108,770
Unappropriated fund balance	-	-	272,944	-	-
Total other requirements	-	-	522,944	-	1,108,770
Total expenditures and other requirements	1,976,772	786,651	2,907,812	1,412,641	3,935,233

## Performance Measures

- 39.45 center lane miles of paved streets maintained
- Traffic control devices and signage maintained in accordance with MUTCD
- Inspecting and maintaining 500 signs and posts in the city
- 14.13 miles of right-of-way mowed
- Freshen street markings annually
- Sight/Vision Clearance – vegetation control at intersections and around traffic control devices
- Application of traction aid (sanding operations)
- Sidewalk replacement program
- Hazard tree removal (within City right-of-ways)



## Effectiveness Measures

	2011-12	2012-13	2013-14	2014-15
<i>Number of complaints regarding high weeds, grass or vegetation obstructing visibility.</i>	3	3	3	3
<i>Number of complaints regarding street conditions</i>	8	8	8	12
<i>Overall Pavement Condition Index (PCI) of street system</i>	71	71	71	71

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Utility Worker	1.0	1.0	1.0	1.0	1.0

## Capital Outlay

Description	Funding Source	Priority	Amount
Crack/hot oil chip seal	Street	1	100,000
Bike lanes	Street	1	10,000
Sidewalks and ADA ramps	Street	1	50,000
Spruce Street Culvert Bridge	Street	1	50,000
Row Mower	Street	1	100,000
Rhody multiuse path	Street	1	850,000
SDC Rhody multiuse path	SDC	1	200,000
SDC: New development	SDC	1	300,000
Preservation and improvement	Street	1	440,000
			<u>2,100,000</u>



### Did you know?

Completing the deferred street capital projects would increase the City's PCI measure from 71 to 81.

# 9-1-1 Tax Fund

## Summary

The 9-1-1 Emergency Fund is used to account for revenue from the 9-1-1 telephone tax and user fees from various special districts for the operation of the Western Lane County Public Safety Answering Point (PSAP).

Funds are transferred to the City’s General Fund for the operation of the PSAP through the Emergency Communications Division of the Police Department.

## Highlights

- Time resources permitting, the cost allocation formula for this program will be reviewed with the participating agencies, including the police department

## Changes from previous year

- No changes are proposed

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	5,437	12,999	-	-	4,850
Current year resources					
Intergovernmental	58,636	115,112	55,000	56,100	58,127
Charges for services	165,374	175,902	152,000	155,800	151,930
Miscellaneous	52	75	50	-	-
<b>Total current year resources</b>	<b>224,062</b>	<b>291,089</b>	<b>207,050</b>	<b>211,900</b>	<b>210,057</b>
<b>Total resources</b>	<b>229,499</b>	<b>304,088</b>	<b>207,050</b>	<b>211,900</b>	<b>214,907</b>
Expenditures					
Capital outlay	-	119,127	-	-	-
Transfers	216,500	184,961	207,050	207,050	214,907
<b>Total expenditures</b>	<b>216,500</b>	<b>304,088</b>	<b>207,050</b>	<b>207,050</b>	<b>214,907</b>
Other requirements					
Contingency	-	-	-	-	-
<b>Total expenditures and other requirements</b>	<b>216,500</b>	<b>304,088</b>	<b>207,050</b>	<b>207,050</b>	<b>214,907</b>

# Room Tax Fund

## Summary

The Room Tax Fund accounts for the collection of the City’s portion of the transient room tax and its disbursement to the tourism marketing program with the Florence Chamber of Commerce (40%) and funding for the Florence Events Center (60%).

## Highlights

- TRT collections are projected to increase approximately 5.5% over fiscal year 2014-15

## Changes from the previous year

- The disbursement to the Florence Event Center includes an additional allocation from fiscal year 2014-15 that exceeded budget authority (an estimate of \$12,300)

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	1,733	9	15,000	33,586	45,886
Current year resources					
Taxes	244,075	282,778	278,000	298,500	314,900
Total current year resources	244,075	282,778	278,000	298,500	314,900
Total resources	245,809	282,786	293,000	332,086	360,786
Expenditures					
Materials and services	-	50,000	111,200	119,400	126,000
Transfers	245,800	199,200	166,800	166,800	201,200
Total expenditures	245,800	249,200	278,000	286,200	327,200
Other requirements					
Contingency	-	-	15,000	-	33,586
Total expenditures and other requirements	245,800	249,200	293,000	286,200	360,786

### Did you know?

Lane County (5.0%) and the State of Oregon (1.0%) also collect a transient room tax within the City of Florence for a total 10.0% tax.

# Florence Events Center Fund

## Summary

The Florence Events Center (FEC) Fund accounts for the activities of the FEC. The primary sources of revenues consist of rental fees, ticket sales and event fees, intergovernmental revenues such as the Rural Tourism Marketing Project (RTMP) and operating transfers of Transient Room Tax (TRT) revenue from the Room Tax Fund, and a General Fund transfer subsidy.



The FEC is unique in that it is the only combination Conference Center and Professional Theater of its size serving a community with a population of 20,000 or less in the state of Oregon. The FEC provides a valuable and accessible service to the community enabling them to enjoy theater productions as well as a gathering place for a variety of occasions. The FEC also offers equipment rentals for off-site functions, which makes it convenient and safer for those in our community to remain local. Additionally, the FEC generates revenue for the business community as it draws attendees from outside our area for special events, conferences and festivals. Travel Lane County has distributed an economic impact equation that estimates a two-day conference with 100 attendees will generate approximately \$29,800 in revenue within the City.

Approaching its twenty-year anniversary, the FEC has been widely utilized, hosting over 7,000 events since its construction in 1996. In 2014 the FEC hosted 316 events with 244 being local users and the remaining 72 from out of the area. The FEC is often cited as one of a number of reasons, why people chose to relocate or retire in Florence.

## Highlights

- Twenty-year anniversary in 2016
- FEC Volunteers
- Friends of the FEC
- Significant reduction in General Fund subsidy

## Changes from the previous year

- Business Opportunity Fund (\$10,000) reduced by \$10,000 – program is in development phase
- General Fund subsidy reduced by \$55,000 (\$145,000 to \$90,000)
- Fee adjustment (offer rooms at a discounted rate M-F 8am-5pm)

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning balance	301,879	320,348	285,000	328,077	328,077
Current year resources					
Intergovernmental	78,886	82,821	83,000	85,800	88,000
Charges for services	129,288	182,768	185,100	183,500	170,500
Miscellaneous	138,732	119,277	138,800	122,500	132,000
Transfers	203,391	202,635	315,800	312,200	291,600
Debt proceeds	-	-	200,000	-	-
Current year resources	550,297	587,500	922,700	704,000	682,100
Total resources	852,176	907,848	1,207,700	1,032,077	1,010,177
Expenditures					
Personnel services	214,390	219,358	301,529	286,100	310,200
Materials and services	223,785	284,303	317,035	289,700	304,800
Capital outlay	44,318	21,917	220,000	170,000	75,000
Debt service	-	-	25,000	-	-
Total expenditures	531,828	579,771	863,564	745,800	690,000
Other requirements					
Contingency	-	-	130,000	-	320,177
Unappropriated fund balance	-	-	214,136	-	-
Total other requirements	-	-	344,136	-	320,177
Total expenditures and other requirements	531,828	579,771	1,207,700	745,800	1,010,177



## Performance Measures

- Number of Events - In 2014 the FEC hosted 316 events, 244 were local users and the remaining 72 were from out of the area
- Number of Attendees – Approximately 52,000 people attended events at the FEC In 2014. It’s estimated over 800,000 attendees have attended events at the FEC. Projections indicate the FEC will exceed 1 million attendees by 2018
- Volunteer hours - In 2014 the FEC had 73 individual volunteers donate 4,800 hours
- Ticketing percentage (on-line vs. box office)
  - In 2014 the FEC Box office had \$173,000 in ticket sales. 73% of the tickets were purchased through the box office with 27% of the purchases on-line.
- Percentage of Facility Capacity
  - In 2014 the theater/stage had 25% occupancy rate, it was utilized a total of 92 days in the year including performances and rehearsals.
  - The flat floor was utilized 56% of the time for a total of 205 days
    - 39 of the days had multiple events

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
FEC Office Coordinator	-	-	1.0	1.0
Marketing Specialist & Event Coordinator	1.0	1.0	1.0	1.0
Maintenance Tech	1.0	1.0	1.0	1.0
Events Center Director	1.0	1.0	1.0	1.0
Total FTE's - FEC	3.0	3.0	4.0	4.0

## Capital Outlay

Description	Amount
Roof repair	50,000
Equipment	25,000
Total	75,000



# Water Fund

## Summary

The City’s water system derives its source from the North Florence Sole Source Dunal Aquifer. The City currently operates 12 wells, three reservoirs and three pump stations, and delivers water to over 3,700 customer connections through approximately 62 miles of water mains. Presently, the City is able to produce and treat 3.0 million gallons of water per day through its state of the art treatment facilities.

The Water Division provides safe and reliable drinking water that meets or exceeds all Environmental Protection Agency (EPA) and State of Oregon standards for water quality. The division holds to these standards under normal, peak and emergency situations.

The primary responsibility of the Water Division is to operate, maintain, repair, and expand the water system while at the same time providing a high quality, dependable water supply to its customers. While its mission is to provide safe, reliable, cost-effective water supplies and outstanding customer service in an environmentally sensitive manner. The City encourages efficient water use with a goal of reducing water consumption by implementing the benchmarks as described in the approved 2010 Florence Water Management and Conservation Plan.



## ***Highlights***

- Request for funding to complete a water rate review and update/review of the Water System Development Charges
- Completion of Well #13. Last year rejected the bids received, which were at 200% of what was budgeted. With some design modifications, we are in a better position to re-bid the project and stay within the budget request
- The City enters into the third year of an outside services contract to repair and recoat the water reservoirs. The annual cost of the contract is \$250,000
- Old-line replacement program increased to \$500,000 to replace a water main within Hwy 101 between Nopal and Hwy 126 prior to ODOT's paving project of Hwy 101 in 2017
- The proposed budget includes a transfer from the Water SDC Fund of \$550,000 to fund capital expansion projects
- The proposed budget includes \$1.5 million in debt proceeds to fund major capital improvements – sufficient to fund scheduled capital projects and maintain a stable fund balance over the next five years
- Addition of \$7,500 funding to SOS for assistance to financially distressed customers

## ***Changes from previous year***

- Revenue includes a proposed 1.7% (CPI) increase to water service charges
- Increase of \$30,000 in contractual services for a water rate review and SDC update
- Inclusion in capital for the purchase of a 35KW 480 volt emergency standby generator for the 31<sup>st</sup> Street Pump Station



	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	692,035	532,411	580,000	568,107	465,766
Current year resources					
Intergovernmental	1,006,649	27,977	10,000	28,000	-
Charges for services	1,952,452	2,003,239	2,107,000	2,059,000	2,098,000
Miscellaneous	15,621	16,877	15,650	31,000	17,000
Transfers	-	-	-	-	550,000
Debt proceeds	1,681,848	-	595,000	-	1,500,000
Total current year resources	4,656,569	2,048,094	2,727,650	2,118,000	4,165,000
Total resources	5,348,604	2,580,504	3,307,650	2,686,107	4,630,766
Expenditures					
Personnel services	327,457	327,122	340,971	319,200	347,800
Materials and services	368,298	410,763	403,979	365,900	387,587
Capital outlay	1,683,688	415,135	845,000	812,500	1,210,000
OPB - 2011 - principal	21,777	21,777	20,776	20,776	10,685
SPWF - principal	91,716	97,053	102,701	102,701	-
2003 Water Bond - principal	1,590,000	164,094	-	-	-
Siuslaw Bank - principal	19,087	38,811	40,201	40,201	41,632
Debt service - principal	1,722,580	321,735	163,678	163,678	52,317
OPB - 2011 - Interest	-	-	1,001	1,001	204
SPWF -interest	16,960	11,623	5,977	5,977	-
Siuslaw Bank - interest	3,448	6,259	4,870	4,870	3,439
2003 Water Bond - interest	69,350	31,767	-	-	-
New debt principal and interest	-	-	75,000	-	-
Debt service - interest	89,758	49,650	86,848	11,848	118,957
Debt service financing fees	17,284	-	-	-	-
Debt service	1,829,622	371,385	250,526	175,526	171,274
Transfers	607,129	486,371	547,265	547,215	611,413
Total expenditures	4,816,194	2,010,778	2,387,741	2,220,341	2,728,074
Other requirements					
Contingency	-	-	200,000	-	552,692
Unappropriated ending fund balance	-	-	719,909	-	1,350,000
Total other requirements	-	-	919,909	-	1,902,692
Total expenditures and other requirements	4,816,194	2,010,778	3,307,650	2,220,341	4,630,766

## Performance Measures

- Operate and maintain the water system utilizing best management practices
- Complete annual unidirectional flushing of the water distribution system
- Provide outstanding customer service to our internal and external customers
- Complete at least one well rehabilitation project per year
- All backflow prevention devices tested annually

## Effectiveness Measures

	2012	2013	2014	2015 Est
<i>Total water produced (in millions of gallons)</i>	349.08	343.20	363.90	360
<i>Unaccounted for water (Water loss)</i>	5.19%	0.27%	3.71%	4%
<i>Percentage of water samples taken that meets or exceeds water quality standards</i>	100%	100%	100%	100%
<i>Number of line repairs completed</i>	18	16	17	16
<i>Number of residential meters retrofitted to radio read meters.</i>	100	100	100	125

## Staffing

Position	2012-13	2013-14	2014-15	2014-15	2015-16
	Actual	Actual	Budget	Estimate	Proposed
Water Plant Operators	2.0	2.0	2.0	2.0	2.0
Utility Worker	2.0	2.0	2.0	2.0	2.0
Field Assistant	1.0	1.0	1.0	1.0	1.0
Total FTE's Water	5.0	5.0	5.0	5.0	5.0

## Capital Outlay

	Funding Source	Priority	Amount
Maintenance			
Equipment - emergency generator	Rates	1	30,000
Equipment - crane for truck	Rates	1	25,000
Well rehab	Rates	1	55,000
Reservoir	Rates	2	250,000
Waterline replacements:			
8" along Hwy 101, 2nd to Hwy 126	Rates	2	<u>300,000</u>
Total maintenance capital			660,000
Expansion			
Well #13	Debt/SDCs	1	350,000
Waterline replacement:	SDC's		
8" along Hwy 101, 2nd to Hwy 126	SDC's	2	<u>200,000</u>
Total expansion capital			<u>550,000</u>
Total capital outlay			<u><u>1,210,000</u></u>



# Wastewater Fund

## Summary

The City’s Wastewater Treatment Plant is a conventional secondary activated sludge plant built in 1999, with an average dry weather capacity of 1.3 million gallons per day and a wet weather average daily flow of 4.3 million gallons per day. Presently, the City experiences an average flow of 0.85 million gallons per day. The wastewater system is comprised of approximately 93 miles of sanitary sewer lines, 38 pump stations plus 28 STEP (Septic Tank Effluent Pump) stations and serves over 3,700 customer connections.

The Wastewater Division is responsible for collecting and conveying wastewater from customers to the treatment plant in a well-maintained collection system, free of stoppages and spills. The wastewater collection system includes many miles of wastewater pipes and numerous wastewater pumping stations. The pumping stations provide a means of moving wastewater from areas lacking gravity sewer lines to an adjacent area where gravity lines exist.

The Wastewater Treatment Plant is located off of Rhododendron Drive at river mile 3.7. This facility is responsible for many aspects of wastewater disposal, including meeting Department of Environmental Quality (DEQ) requirements concerning the treatment and disposal of all wastewater from the collection system, and operation and maintenance of all equipment needed to meet these requirements. Additionally, our Biosolids Management Plan allows the City to utilize a covered aerated static pile (CASP) system to compost the biosolids into a Class A product that can be distributed to the public.

Our mission is to provide cost effective and efficient wastewater collection, treatment and bio-solids handling operations that are compliant with federal and state regulations, which will ensure a clean and safe environment for future generations.

## Highlights

- During the current fiscal year, staff has been working with Lane County staff on providing wastewater service to Harbor Vista County Campground. It is anticipated that an annexation agreement will be signed and the City will be reimbursed for extending wastewater service to the park
- Funding to complete a wastewater rate review and update/review of the Wastewater System Development Charges (in the Wastewater SDC Fund)
- Increased capital expenditures to replace or repair major equipment and components at the wastewater treatment plant that have been deferred
- Completion of first phase of gravity sewer line on Rhododendron Drive between 35<sup>th</sup> and Eden Lane. This project will eliminate one sewer pump station and provide future capacity to this drainage basin
- Addition of \$7,500 funding to SOS for financial assistance to financially distressed customers

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	775,301	813,347	905,000	1,026,177	1,217,235
Current year resources					
Intergovernmental	261,736	-	-	-	200,000
Charges for services	2,781,743	2,906,052	2,996,000	2,972,000	3,037,100
Miscellaneous	32,420	36,121	34,850	31,400	27,400
Transfers	99,000	-	40,000	-	140,000
Debt proceeds	865,662	150,000	500,000	-	-
Total current year resources	4,040,560	3,092,173	3,570,850	3,003,400	3,404,500
Total resources	4,815,861	3,905,521	4,475,850	4,029,577	4,621,735
Expenditures					
Personnel services	399,745	405,184	417,715	409,900	437,500
Materials and services	414,219	438,699	464,633	423,600	458,500
Capital outlay	1,600,089	278,432	665,000	153,300	1,180,000
OPB 2011 - principal	8,430	8,753	9,089	9,089	4,764
SPW #R33422 - principal	-	241,756	241,760	241,760	241,756
Siuslaw Bank - principal	4,655	9,466	9,805	9,805	10,154
OBDD SPW - principal	18,390	18,458	18,527	18,527	23,598
OPB 2014 - Principal	-	-	-	-	28,749
New debt issue principal and interest	-	-	45,000	-	-
Debt service - principal	31,475	278,434	324,181	279,181	309,021
OPB 2011 - interest	1,098	774	438	438	89
Siuslaw Bank - interest	841	1,527	1,188	1,188	839
OBDD SPW - interest	21,918	21,551	21,181	21,181	20,811
OPB 2014 - Interest	-	-	-	-	3,155
Debt service - interest	23,857	23,851	22,807	22,807	24,894
Debt service financing fee	-	11,786	22,362	22,362	22,362
Debt service	55,332	314,071	369,350	324,350	356,277
Transfers	1,533,128	1,453,027	1,501,857	1,501,192	1,494,478
Total expenditures	4,002,513	2,889,413	3,418,555	2,812,342	3,926,755
Other requirements					
Contingency	-	-	300,000	-	300,000
Unappropriated ending fund balance	-	-	757,295	-	394,980
Total other requirements	-	-	1,057,295	-	694,980
Total expenditures and other requirements	4,002,513	2,889,413	4,475,850	2,812,342	4,621,735

## Changes from the previous year

- Revenue includes a proposed 1.7% (CPI) increase to wastewater service charges
- Increase in capital expenditures to replace or repair critical capital equipment at the wastewater treatment plant. The boiler, which provides heat to the digester, failed during the fall of 2014. We have been able to make temporary repairs, however the entire unit needs to be replaced. Cost is \$60,000
- Repair of the clarifier drive unit, \$40,000
- Replacement of the sand slurry cup at the head works (separates the grit from the influent), \$25,000
- Replacement of the pipe video inspection equipment. The equipment is 16 years old, non-digital, and repair parts are becoming obsolete. Cost \$75,000
- Addition of \$7,500 funding to SOS for assistance to financially distressed customers

## Performance Measures

- Process 0.85 million gallons per day of wastewater
- Complete wastewater line cleaning on a three-year cycle
- Complete video inspection of the wastewater system on a five-year cycle
- Provide repair and maintenance to City wastewater systems, including pump stations
- No sanitary sewer overflows or backups within the City's wastewater collection system
- Provide outstanding customer service to our internal and external customers

## Effectiveness Measures

	2012	2013	2014	2015 Est
<i>Total Wastewater Plant Flows (in millions of gallons)</i>	302.1	268.2	239.1	292.0
<i>Amount of solids produced (in wet tons)</i>	757.8	537.9	743.7	745.0
<i>Amount of solids diverted for composting (in wet tons)</i>		161.0	105.0	160.0
<i>Number of wastewater pump stations maintained</i>	38	38	38	38
<i>Number of STEP systems inspected</i>	28	28	28	29
<i>Lineal feet of wastewater lines cleaned</i>	15,835	38,015	34,003	34,000

<i>Lineal feet of wastewater lines video inspected</i>	4,780	6,984	7,747	7,000
<i>Number of spot repairs completed</i>	3	6	11	4
<i>Number of sewer surcharges (overflows)</i>	0	0	0	1

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
WWTP Supervisor	1.0	1.0	1.0	1.0	1.0
Wastewater Treatment Operators	3.0	3.0	3.0	3.0	3.0
Utility Worker	1.0	1.0	1.0	1.0	1.0
Total FTE's - Wastewater	5.0	5.0	5.0	5.0	5.0

## Capital Outlay

Description	Funding Source	Priority	Amount
<b>Maintenance</b>			
Facility and equipment - replace boiler	Rates	1	60,000
Facility and equipment - rebuild clarifier	Rates	1	40,000
Facility and equipment - replace Slurry Cup	Rates	1	25,000
Facility and equipment - used front end loader	Rates	2	75,000
Facility and equipment - used trommel screen	Rates	2	60,000
Facility and equipment - replace TVI camera	Rates	2	75,000
Facility and equipment - paving	Rates	2	15,000
Storage building - WWTP	Rates	2	15,000
Maple Street pump station rehab	Rates	1	40,000
5th Street crossing - Hwy 101 (Rhody Drive)	Rates	1	150,000
Gravity sewer - Rhododendron	Rates	0	310,000
Total maintenance capital			865,000
<b>Expansion</b>			
Harbor Vista sewer extension	SDCs/IGA	1	300,000
Rhody gravity sewer	SDCs	1	40,000
Total expansion capital			340,000
Total capital outlay			1,205,000

# Stormwater Fund

## Summary

The Stormwater Division is responsible for operating and maintaining the City's stormwater management collection system. The program has three objectives:

- Convey stormwater effectively to prevent localized flooding,
- Provide adequate water quality treatment of stormwater runoff to meet regulatory requirements, and
- Conduct street sweeping operations as a best management practice for stormwater management

Sweeping City streets on a frequent and regular basis helps to keep larger debris from going down storm drains, and sweeping with a regenerative air unit, such as ours, also removes all of the fine dust particulates out of the cracks and crevices. More often than not, fine dust particulates can be more damaging to stormwater runoff than larger debris. This dust can contain several different contaminants and toxins like vehicle lubricants, coolants and brake dust, petroleum products used in pavements as well as other contaminants that fall on road surfaces and where there is intense parking such as Old Town.

Whenever there is a rain event, anything left on the paved surface will be picked up by the stormwater runoff and flow into our local waterways. Our street sweeping program consists of sweeping all the public streets once per month and the streets within Old Town once per week.

The Stormwater Fund has proven itself to be a model for the other utility enterprise funds within the City. It is efficient, effective, sustainable and provides an outstanding service to the community. Our mission is to provide stormwater management in a cost efficient and effective manner that fully meets all regulations and does not negatively impact local rivers and streams, and to develop and preserve our drainage infrastructure in a manner that meets the community's needs.

## Highlights

- Materials and services include funds to complete a stormwater rate review
  - An update to the Stormwater Master Plan and update and review of the Stormwater System Development Charges (SDC's) are funded in the Stormwater SDC Fund
- Completion of the Siano Loop stormwater project
- Complete engineering study and design for a stormwater project in the Pine Court and Willow Loop area

## Changes from previous year

- Revenue includes a proposed 1.7% (CPI) increase to stormwater service charges
- \$5,000 increase to stormwater system maintenance
- Funding for construction of two priority projects

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	321,268	471,745	668,323	735,470	868,803
Current year resources					
Charges for services	511,241	510,017	512,000	511,000	522,000
Miscellaneous	-	-	-	2,000	1,500
Total current resources	511,241	510,017	512,000	513,000	523,500
Total resources	832,509	981,763	1,180,323	1,248,470	1,392,303
Expenditures					
Personnel services	61,199	63,684	67,411	56,600	64,900
Materials and services	48,933	49,918	66,782	46,600	62,600
Capital outlay	125,029	13,535	470,000	148,000	520,000
Sweeper lease - principal	20,585	21,642	23,621	22,753	-
Sweeper lease - interest	3,037	1,980	869	869	-
Debt service	23,621	23,621	24,490	23,622	-
Transfers	101,981	95,535	104,845	104,845	110,550
Total expenditures	360,764	246,293	733,528	379,667	758,050
Other requirements					
Contingency	-	-	150,000	-	150,000
Unappropriated ending fund balance	-	-	296,795	-	484,253
Total other requirements	-	-	446,795	-	634,253
Total expenditures and other requirements	360,764	246,293	1,180,323	379,667	1,392,303

## Performance Measures

- Complete 96 lane miles of street sweeping per month
- Complete catch basin cleaning and maintenance
- Complete stormwater line cleaning on a three-year cycle
- Complete video inspection of the stormwater system on a five-year cycle
- Provide repair and maintenance to City stormwater systems, including public water quality facilities
- Minimize localized flooding events

## Effectiveness Measures

	2011-12	2012-13	2013-14	2014-15
<i>Number of water quality facilities maintained</i>	1	1	2	3
<i>Number of catch basin sumps cleaned</i>	1,000	1,000	1,000	1,000
<i>Percentage of storm line system cleaned (Goal: 33% annually)</i>	10%	12%	20%	33%
<i>Percentage of storm line video inspected (Goal: 20% annually)</i>	15%	18%	20%	20%
<i>Catch basin cleaning (Goal: Clean 100% of catch basins annually)</i>	100%	100%	100%	100%

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Utility Worker I	1.0	1.0	1.0	1.0	1.0

## Capital Outlay

Description	Funding Source	Priority	Amount
Old Town storm drain project			
Engineering	Rates	0	
Construction - phase I	Rates	1	200,000
Siano Loop storm drain project	Rates	0	150,000
Facility and equipment	Rates	1-3	20,000
Pine Court Stormwater Pump Station	Rates	1	75,000
Spruce Street north of Munsel Lake	Rates	2	75,000
Total capital outlay			520,000

# System Development Charge Funds

## *Summary*

The City has water, wastewater, stormwater and transportation system development charges (SDC's). Revenue from these charges are restricted in use to pay for qualified infrastructure improvements and related costs or the repayment of debt service associated with those costs. To ensure the funds for the respective SDC's are properly accounted for, separate funds have been established for each of the SDC's.

SDC revenue is accumulated in the various funds and transferred to the respective operational fund to provide funding for qualified expansion related projects. Additionally, this fiscal year each of the funds includes funds for consulting work to review the methodology of the SDC's, update the capital improvement schedules and the associated costs, and revise the maximum amount of the SDC. Additionally, the consulting effort will engage the City Council, builders, developers and interested parties with policy discussions and implications related to a range of potential decisions, from having no SDC's to charging the maximum SDC.

## *Changes from previous years*

In previous years budgets the City reserved fund balances by classifying dollars that were not specifically appropriated to materials and services, capital outlay or transfers to the unappropriated ending fund balance category. This practice does not allow the governing board the flexibility to adjust budgets during the year, if necessary, without reconvening the budget committee. The proposed budget utilizes a contingency appropriation instead to provide the governing board the flexibility to adjust spending appropriations, if necessary, during the year without having to reconvene the budget committee. For example, if a qualified project cost exceeds its original budget amount, it would not be possible to adjust the transfer amount from the SDC Fund to pay the cost, without reconvening the budget committee.

# Water SDC Fund

## Summary

The proposed budget includes funds for SDC consulting work described above (\$15,000), bank charges associated with visa payments received (\$1,000), and a transfer to the Water Fund to fund the construction of Well #3 (\$350,000) and upsizing waterlines(\$200,000).

## Highlights

- Transfer to Water Fund to pay for qualified improvement projects

## Changes from the previous year

- Contingency is utilized rather than unappropriated ending fund balance to provide flexibility to the use of funds should they be needed during the current fiscal year

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	211,087	280,653	377,000	387,340	529,740
Current year resources					
Charges for services	8,398	44,532	34,200	81,400	75,000
Miscellaneous	3,429	4,476	3,600	4,000	4,000
Transfers	58,000	58,000	58,000	58,000	24,000
Total current year resources	69,826	107,008	95,800	143,400	103,000
Total resources	280,914	387,661	472,800	530,740	632,740
Expenditures					
Materials and services	260	321	300	1,000	16,000
Transfers	-	-	-	-	550,000
Total expenditures	260	321	300	1,000	566,000
Other requirements					
Contingency	-	-	-	-	66,740
Unappropriated ending fund balance	-	-	472,500	-	-
Total other requirements	-	-	472,500	-	66,740
Total expenditures and other requirements	260	321	472,800	1,000	632,740

# Wastewater SDC Fund

## Summary

The proposed budget includes funds for SDC consulting work as described above (\$15,000), bank charges (\$1,000) and a transfer to the Wastewater Fund to help fund the construction of the Rhody gravity sewer project (\$40,000) and the Harbor Vista project (\$100,000).

## Highlights

- Funds are transferred to the Wastewater Fund for construction of two qualified projects.

## Changes from the previous year

- Contingency is utilized rather than unappropriated ending fund balance to provide flexibility to the use of funds should they be needed during the current fiscal year

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	334,888	345,799	390,000	400,399	476,399
Current year resources					
Charges for services	9,698	52,853	45,000	75,000	65,000
Miscellaneous	1,595	2,218	1,900	2,000	2,000
<b>Total current year resources</b>	<b>11,292</b>	<b>55,071</b>	<b>46,900</b>	<b>77,000</b>	<b>67,000</b>
<b>Total resources</b>	<b>346,181</b>	<b>400,870</b>	<b>436,900</b>	<b>477,399</b>	<b>543,399</b>
Expenditures					
Materials and services	382	471	500	1,000	16,000
Transfers	-	-	40,000	-	140,000
<b>Total expenditures</b>	<b>382</b>	<b>471</b>	<b>40,500</b>	<b>1,000</b>	<b>156,000</b>
Other requirements					
Contingency	-	-	-	-	387,399
Unappropriated ending fund balance	-	-	396,400	-	-
<b>Total other requirements</b>	<b>-</b>	<b>-</b>	<b>396,400</b>	<b>-</b>	<b>387,399</b>
<b>Total expenditures and other requirements</b>	<b>382</b>	<b>471</b>	<b>436,900</b>	<b>1,000</b>	<b>543,399</b>

# Stormwater SDC Fund

## Summary

The proposed budget includes funds for SDC consulting work as described above (\$15,000), a master plan update (\$45,000), and bank charges (\$1,000).

## Highlights

- Interfund advances from the Street SDC and Water SDC funds made in prior years were paid off in fiscal year 2014-15

## Changes from the previous year

- Contingency is utilized rather than unappropriated ending fund balance to provide flexibility to the use of funds should they be needed during the current fiscal year

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	103,058	61,552	40,000	48,060	45,160
Current year resources					
Charges for services	10,581	38,620	25,000	50,000	45,000
Miscellaneous	2,173	2,209	2,550	2,100	2,500
<b>Total current year resources</b>	<b>12,754</b>	<b>40,829</b>	<b>27,550</b>	<b>52,100</b>	<b>47,500</b>
<b>Total resources</b>	<b>115,812</b>	<b>102,381</b>	<b>67,550</b>	<b>100,160</b>	<b>92,660</b>
Expenditures					
Materials and services	260	321	300	1,000	61,000
Transfers	54,000	54,000	54,000	54,000	-
<b>Total expenditures</b>	<b>54,260</b>	<b>54,321</b>	<b>54,300</b>	<b>55,000</b>	<b>61,000</b>
Other requirements					
Contingency	-	-	-	-	31,660
Unappropriated ending fund balance	-	-	13,250	-	-
<b>Total other requirements</b>	<b>-</b>	<b>-</b>	<b>13,250</b>	<b>-</b>	<b>31,660</b>
<b>Total expenditures and other requirements</b>	<b>54,260</b>	<b>54,321</b>	<b>67,550</b>	<b>55,000</b>	<b>92,660</b>

# Street SDC Fund

## Summary

The proposed budget includes funds for SDC consulting work as described above (\$15,000) and bank charges (\$1,000).

## Highlights

- Interfund advances to the Stormwater SDC Fund were paid off in fiscal year 2014-15
- Interfund advances to the Street Fund will be paid off in fiscal year 2015-16

## Changes from the previous year

- Contingency is utilized rather than unappropriated ending fund balance to provide flexibility to the use of funds should they be needed during the current fiscal year

	Actual	Actual	Budget	Estimate	Proposed
Beginning fund balance	496,646	618,543	748,000	755,498	893,798
Current year resources					
Charges for services	13,957	29,501	25,000	31,200	31,800
Miscellaneous	7,940	7,453	7,500	7,100	6,500
Transfers	100,000	100,000	100,000	100,000	80,000
Total current year resources	121,897	136,955	132,500	138,300	118,300
Total resources	618,543	755,498	880,500	893,798	1,012,098
Expenditures					
Materials and services	-	-	-	-	15,500
Transfers	-	-	400,000	-	500,000
Total expenditures	-	-	400,000	-	515,500
Other requirements					
Contingency	-	-	-	-	496,598
Unappropriated ending fund balance	-	-	480,500	-	-
Total other requirements	-	-	480,500	-	496,598
Total expenditures and other requirements	-	-	880,500	-	1,012,098

# Airport Fund

## Summary

The Florence Municipal Airport (FAA ID 6S2) is a Category IV general aviation airport located at 2001 Airport Way, near the southern end of the Florence city limits on approximately 139.77 acres. The Airport features a 60 x 3,000-foot paved and lighted runway; parallel taxiway; helicopter parking area; self-serve fuel (100LL and Jet A) which is available 24 hours, 7 days a week; Automated Weather Observing Station (AWOS) system; 18 aircraft tie downs; two business aircraft parking positions; two courtesy cars and bicycles are available for transient pilot and passenger use.

The airport serves predominantly small single-engine and twin-engine aircraft associated with transient and locally based general aviation aircraft activity. The airport also accommodates a limited amount of turbine aircraft activity associated with business aviation (turboprop or small business jet), occasional military or government related activity and helicopter operations.

Airport users have formed an Airport Volunteer Group (AVG), which provides invaluable volunteer services such as a frequent presence at the airport improving security and a willingness to perform tasks to keep the airport terminal building open seven days a week. Even with the volunteer efforts, existing revenue is insufficient to fund airport operations without a transfer from the City's general fund. The proposal to site the City's public works facility and pay ground rent will improve the airport's short- and long-term financial requirements.

Public Works mission for the airport is to provide a safe and functional general aviation airport facility while continuing to perform maintenance that complies with Federal Aviation Administration (FAA) safety standards.

## Highlights

- Debt service expenditures of \$53,300, or forty percent (40%) of the budget, are to pay a loan that was obtained for the Kingwood Street expansion
  - This loan will be paid off in fiscal year 2016-17
- Fuel purchases budgeted in the amount of \$54,000 represent forty percent (40%) of the budget
- The remaining twenty percent (20%) of the budget is for insurance, utilities and maintenance of equipment
- The addition of lease revenue of \$30,000 from Public Works for a site for the proposed Public Works Operations Facility

## Changes from the previous year

- Increase of \$5,100 in maintenance for increased costs associated with annual and tri-annual inspections of the AWOS system
- Ground rent for the public works facility in the amount of \$30,000
- General fund transfer reduced from \$22,400 to \$10,000
  - Projected to be last year of General Fund transfer
- Implementation of transfers from the Airport Fund to Public Works Administration Fund and General Fund - Administration to recognize a portion of the time contributions made by City staff in these areas (\$3,000 and \$1,200 respectfully)

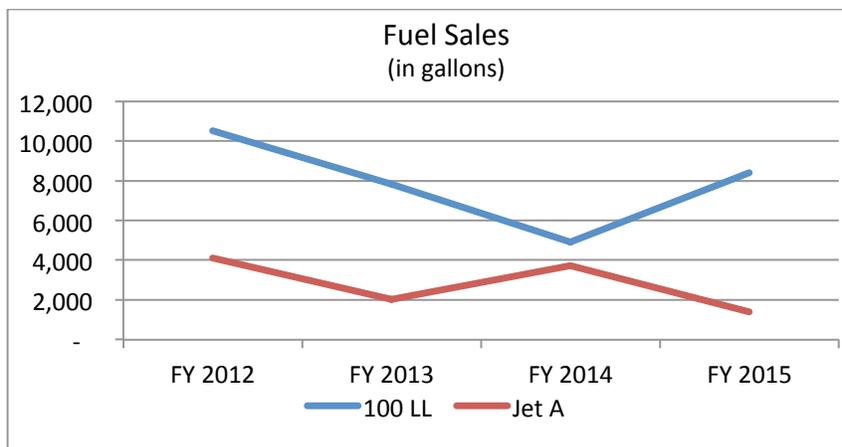
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	53,635	43,822	28,000	35,485	16,323
Current year resources					
Charges for services	84,849	82,648	125,000	75,800	111,200
Miscellaneous	7,690	10,451	8,510	5,400	1,200
Transfers	28,012	30,000	22,400	22,400	10,000
<b>Total current year resources</b>	<b>120,551</b>	<b>123,099</b>	<b>155,910</b>	<b>103,600</b>	<b>122,400</b>
<b>Total resources</b>	<b>174,185</b>	<b>166,921</b>	<b>183,910</b>	<b>139,085</b>	<b>138,723</b>
Expenditures					
Materials and services	74,726	79,249	89,686	72,500	78,600
Capital outlay	6,800	-	-	-	-
Debt service	48,837	52,187	50,262	50,262	53,338
Transfers	-	-	-	-	4,200
<b>Total expenditures</b>	<b>130,363</b>	<b>131,436</b>	<b>139,948</b>	<b>122,762</b>	<b>136,138</b>
Other requirements					
Contingency	-	-	-	-	2,585
Unappropriated ending fund balance	-	-	43,962	-	-
<b>Total other requirements</b>	<b>-</b>	<b>-</b>	<b>43,962</b>	<b>-</b>	<b>2,585</b>
<b>Total expenditures and other requirements</b>	<b>130,363</b>	<b>131,436</b>	<b>183,910</b>	<b>122,762</b>	<b>138,723</b>

## Performance Measures

- 24 acres of turf area mowed and maintained
- Daily and monthly QA/QC on aircraft fuel and fueling system
- Bi-weekly security check on perimeter fencing
- Invasive weed control on 139.77 acres
- Daily runway light checks
- Bi-monthly sweeping of taxiway and ramp area
- 5,162 annual aircraft operations
- 33 based aircraft

## Staffing

Staffing is provided by Public Works Administration



### Did you know?

*During the past four years, the City's cost of fuel has averaged approximately 85% of its fuel sales revenue, a margin of less than 18%.*

# Public Works Administration Internal Service Fund

## Summary

Public Works Administration (PW Admin) was reorganized in fiscal year 2012 to account for costs related to the administration of all public works operations for the City. Public Works Administration is responsible for the planning, design, construction, operation and oversight of the City's major infrastructure systems. These systems include airport, parks, streets, stormwater, wastewater, water and City facilities.



Our core values are professionalism, respect, integrity, dedication and enthusiasm. We proudly provide stewardship and professional management in maintaining and improving the infrastructure of airport, parks, streets, stormwater, wastewater, water and city facilities, to the highest possible standards for our community. We continually look ahead to plan for and provide services that will allow the City of Florence to meet its future needs.

## Highlights

- Proposed debt issue of \$1.3 million to fund design and construction of phase one of the public works facilities
- Revenue to support Public Works Administrative services come from transfers from the various Public Works enterprise funds (airport, water, wastewater, stormwater and streets) for services provided
- Reorganization of the Parks Supervisor to Public Works Administration to provide general oversight of the Public Works field operations
- The major cost centers within materials and services are utilities for the operations center; telephone and internet expenses; general office supplies for all divisions; vehicle maintenance for three vehicles; and maintenance agreements for copier services, postage machine services, GIS software support and AutoCAD software support

## Changes from previous year

- Addition of one full-time equivalent position (transfer from Parks to provide field supervision for all public works operations)
- Utility clerk within finance department accounted for in Public Works Administration accounted for in finance effective fiscal year 2015-16
- Design and construction services for a phased approach to a new Public Works Operations facility. This includes designing the entire site followed by phased construction. The first phase will include site clearing and grading; construction of equipment and vehicle storage facilities; concrete pad and utilities for the administration building; parking; and the use of temporary modular building for office and crew space. Subsequent phases can be addressed in future years as service needs expand
- Receipt of \$12,000 from FURA for administrative services provided for FURA projects

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	-	159	-	-	141,498
Current year resources					
Charges for services	-	-	-	-	12,000
Miscellaneous	-	1,330	-	-	-
Transfers	489,479	500,812	524,788	524,798	538,600
Debt proceeds	-	-	300,000	-	1,300,000
<b>Total current year resources</b>	<b>489,479</b>	<b>502,142</b>	<b>824,788</b>	<b>524,798</b>	<b>1,850,600</b>
<b>Total resources</b>	<b>489,479</b>	<b>502,301</b>	<b>824,788</b>	<b>524,798</b>	<b>1,992,098</b>
Expenditures					
Personnel services	418,347	418,789	436,888	320,000	415,400
Materials and services	52,677	56,336	64,500	63,300	62,400
Capital outlay	18,296	27,176	300,000	-	1,400,000
Debt service	-	-	23,400	-	-
<b>Total expenditures</b>	<b>489,320</b>	<b>502,301</b>	<b>824,788</b>	<b>383,300</b>	<b>1,877,800</b>
Other requirements					
Contingency	-	-	-	-	114,298
<b>Total expenditures and other requirements</b>	<b>489,320</b>	<b>502,301</b>	<b>824,788</b>	<b>383,300</b>	<b>1,992,098</b>

## Performance Measures

- Manage the implementation and creation of departmental communication, such as *Focus on Florence* articles, annual water quality report (Consumer Confidence Report), press releases, etc. for various divisions within the department
- Administer department-wide service contracts
- Provide oversight to the development and administration of the City's Capital Improvement Plan (CIP)
- Manage overall department and division budgets



## Effectiveness Measures

	2011-12	2012-13	2013-14	2014-15
<i>Number of Focus on Florence articles and Water Quality Report</i>	13	13	14	18
<i>Number of customer service requests</i>	10	15	8	10
<i>Percentage of capital projects budgeted and completed timely</i>	100%	100%	100%	100%

## Staffing

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Public Works Director	1.0	1.0	1.0	1.0	1.0
Engineering Technician	1.0	1.0	1.0	1.0	1.0
Executive Assistant to Director	1.0	1.0	1.0	1.0	1.0
GIS Technician	1.0	1.0	1.0	1.0	1.0
Field Supervisor	-	-	-	-	1.0
Utility Clerk	1.0	1.0	1.0	1.0	-
Total FTE's - Public Works Administration	5.0	5.0	5.0	5.0	5.0

## Capital Outlay

Description	Amount
Public Work Administration facilities Site design, vehicle and equipment storage office building, parking and landscaping	1,400,000

# General Obligation Bond Debt Service Fund

## Summary

This fund accounts for the payment of the general obligation bonds approved by the City’s voters to fund the Justice Center and water improvements. The primary source of funding is property taxes.

## Highlights

- The Justice Center obligation was paid off in fiscal year 2014-15

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	415,076	432,629	442,654	463,489	211,973
Current year resources					
Property taxes	324,663	334,693	243,500	244,000	148,000
Miscellaneous	1,652	2,142	2,000	1,500	500
<b>Total current year resources</b>	<b>326,315</b>	<b>336,835</b>	<b>245,500</b>	<b>245,500</b>	<b>148,500</b>
<b>Total resources</b>	<b>741,391</b>	<b>769,464</b>	<b>688,154</b>	<b>708,989</b>	<b>360,473</b>
Expenditures					
Materials and services	400	400	400	-	-
Water GO Refunding Bond 2013 - Principal	-	-	164,095	164,095	164,095
Loan principal	2,731	-	-	-	-
Justice Center GO Bond 2008 - Principal	280,000	290,000	300,000	300,000	-
Debt services – principal	282,731	290,000	464,095	464,095	164,095
Water GO Refunding Bond 2013 - Interest	-	-	27,700	27,671	24,236
Loan interest	82	-	-	-	-
Justice Center GO Bond 2008 - Interest	25,550	15,575	5,250	5,250	-
Debt service – interest	25,632	15,575	32,950	32,921	24,236
Debt service	308,363	305,575	497,045	497,016	188,331
<b>Total expenditures</b>	<b>308,763</b>	<b>305,975</b>	<b>497,445</b>	<b>497,016</b>	<b>188,331</b>
Other requirements					
Unappropriated ending fund balance	-	-	190,709	-	172,142
<b>Total other requirements</b>	<b>-</b>	<b>-</b>	<b>190,709</b>	<b>-</b>	<b>172,142</b>
<b>Total expenditures and other requirements</b>	<b>308,763</b>	<b>305,975</b>	<b>688,154</b>	<b>497,016</b>	<b>360,473</b>

# Florence Events Center Debt Service Fund

## Summary

This fund accounts for the repayment of the bonds issued to fund the construction of the Florence Events Center. The primary source of funding is payments from Lane County from transient room taxes (the County’s portion) collected within Florence.

## Highlights

- The bonds will be paid in full this fiscal year.

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	72	26,494	112,919	112,919	58,871
Current year resources					
Intergovernmental	182,170	236,974	95,600	96,000	95,060
Total current year resources	182,170	236,974	95,600	96,000	95,060
Total resources	182,242	263,468	208,519	208,919	153,931
Expenditures					
DEBT PRINCIPAL PAYMENT	135,000	135,000	140,000	140,000	150,000
DEBT INTEREST PAYMENT	20,096	14,899	9,398	9,398	3,281
DEBT SERVICE FEES	652	650	655	650	650
Debt service	155,748	150,549	150,053	150,048	153,931
Total expenditures	155,748	150,549	150,053	150,048	153,931
Other requirements					
Unappropriated ending fund balance	-	-	58,466	-	-
Total expenditures and other requirements	155,748	150,549	208,519	150,048	153,931

# Spruce Street LID Bond Debt Service Fund

## Summary

This fund accounts for the repayment of the bonds issued to fund infrastructure improvements. The primary source of funding is payments from benefitted property owners.

## Highlights

- A significant payment was received in fiscal year 2014-15

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	315,742	271,279	205,000	221,135	481,847
Current year resources					
Miscellaneous	35,462	38,699	32,800	354,000	35,000
Transfers	9,358	-	-	-	-
<b>Total current year resources</b>	<b>44,819</b>	<b>38,699</b>	<b>32,800</b>	<b>354,000</b>	<b>35,000</b>
<b>Total resources</b>	<b>360,561</b>	<b>309,977</b>	<b>237,800</b>	<b>575,135</b>	<b>516,847</b>
Expenditures					
Materials and services	400	400	400	400	400
Spruce Street LID - Principal	40,000	40,000	45,000	45,000	45,000
Spruce Street LID - Interest	48,883	48,443	47,888	47,888	47,145
Debt service	88,883	88,443	92,888	92,888	92,145
<b>Total expenditures</b>	<b>89,283</b>	<b>88,843</b>	<b>93,288</b>	<b>93,288</b>	<b>92,545</b>
Other requirements					
Contingency	-	-	-	-	424,302
Unappropriated ending fund balance	-	-	144,512	-	-
<b>Total other requirements</b>	<b>-</b>	<b>-</b>	<b>144,512</b>	<b>-</b>	<b>424,302</b>
<b>Total expenditures and other requirements</b>	<b>89,283</b>	<b>88,843</b>	<b>237,800</b>	<b>93,288</b>	<b>516,847</b>

# FFCO 2010B Bond Debt Service Fund

## Summary

This fund accounts for the repayment of the 2010 Full Faith and Credit Obligation (FFCO) debt issue used to fund general fund equipment, storm water and wastewater improvements. The primary source of funding is annual transfers from the benefitting funds.

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	2,817	2,821	2,821	2,824	2,824
Current year resources					
Transfers	908,575	907,750	906,625	906,625	898,350
<b>Total current year resources</b>	<b>908,575</b>	<b>907,750</b>	<b>906,625</b>	<b>906,625</b>	<b>898,350</b>
<b>Total resources</b>	<b>911,392</b>	<b>910,571</b>	<b>909,446</b>	<b>909,449</b>	<b>901,174</b>
Expenditures					
FFCO 2010B - Principal	695,000	710,000	725,000	725,000	735,000
FFCO 2010B - Interest	213,570	197,747	181,625	181,625	163,351
Debt service	908,570	907,747	906,625	906,625	898,351
<b>Total expenditures</b>	<b>908,570</b>	<b>907,747</b>	<b>906,625</b>	<b>906,625</b>	<b>898,351</b>
Other requirements					
Contingency	-	-	-	-	2,823
Unappropriated ending fund balance	-	-	2,821	-	-
<b>Total other requirements</b>	<b>-</b>	<b>-</b>	<b>2,821</b>	<b>-</b>	<b>2,823</b>
<b>Total expenditures and other requirements</b>	<b>908,570</b>	<b>907,747</b>	<b>909,446</b>	<b>906,625</b>	<b>901,174</b>

# LOCAP Debt Service Fund

## Summary

This fund accounts for the repayment of the 2011 LOCAP debt issue used to fund park, general fund equipment, street, water and wastewater improvements. The primary source of funding is annual transfers from the benefitting funds.

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	1,422	1,422	1,422	972	974
Current year resources					
Transfers	91,756	90,406	94,958	94,958	92,482
Total current year resources	91,756	90,406	94,958	94,958	92,482
Total resources	93,178	91,828	96,380	95,930	93,456
Expenditures					
Materials and services	450	450	450	450	450
LOCAP 2011C - Principal	45,000	45,000	50,000	50,000	50,000
LOCAP 2011C - Interest	46,306	45,406	44,956	44,506	43,006
Debt service	91,306	90,406	94,956	94,506	93,006
Total expenditures	91,756	90,856	95,406	94,956	93,456
Other requirements					
Contingency	-	-	-	-	-
Total expenditures and other requirements	91,756	90,856	95,406	94,956	93,456

# City FURA Debt Service Fund

## Summary

This is a new fund that will account for the issuance and repayment of a proposed \$3.7 million Full Faith and Credit Obligation (FFCO) issue by the City, that is to be loaned to the Florence Urban Renewal Agency to refinance/repay existing debt of \$1.88 million (\$1.665 million bank note and \$215,000 to the Siuslaw Library District) and provide approximately \$2.15 million of additional funding for the Agency’s programs and projects within the urban renewal district. The source of repayment will be payments received from FURA.

## Highlights

- Debt capacity of FURA, utilizing benefit of City’s full faith and credit provides the community with better loan terms, reducing interest expense and increasing fund available for investment

## Changes from previous year

- The debt issue will be by the City, with an Intergovernmental Agreement with FURA

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	-	-	-	-	-
Current year resources					
Intergovernmental	-	-	-	-	136,150
Debt proceeds					3,700,000
<b>Total current year resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,836,150</b>
<b>Total resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,836,150</b>
Expenditures					
Materials and services	-	-	-	-	3,700,000
FFCO 2015 - Principal	-	-	-	-	-
FFCO 2015 - Interest	-	-	-	-	136,150
<b>Debt service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,150</b>
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,836,150</b>

# Events Center Endowment Fund

## Summary

This fund accounts for an endowment, whose earnings are restricted for the Florence Event Center.

## Changes from the previous year

- Adjust forecast earnings and transfer to lower actual earnings rate

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	79,741	79,741	77,000	76,306	76,306
Current year resources					
Miscellaneous	3,391	-	4,000	400	400
Total current year resources	3,391	-	4,000	400	400
Total resources	83,132	79,741	81,000	76,706	76,706
Expenditures					
Transfers	3,391	3,435	4,000	400	400
Total expenditures	3,391	3,435	4,000	400	400
Other requirements					
Reserved fund balance	79,741	76,306	77,000	76,306	76,306
Total other requirements	79,741	76,306	77,000	76,306	76,306
Total expenditures and other requirements	83,132	79,741	81,000	76,706	76,706

# Florence Urban Renewal Agency

## *Summary*

The proposed budget for the Florence Urban Renewal Agency is presented for reference purposes only. The Budget Committee and the Board of Directors for the Florence Urban Renewal Agency will receive, deliberate and determine the Agency's budget.

The amount of the FURA budget will be limited to the funds FURA can generate through the issuance of debt, which would be considerably less should the City either choose not to allow the Agency to use its full faith and credit or if the City limited the amount of the debt issue it were willing to make to FURA.

# FURA Capital Projects Fund

## Summary

This fund accounts for the activities associated with the City’s urban renewal agency’s implementation of its urban renewal plan. The primary resources are debt proceeds (repaid with property taxes resulting from the excess value of property within the urban renewal district over the frozen base), grants and developer contributions.

## Highlights

- The 2011 debt issue is planned to be refinanced at a lower interest rate
- Net new debt of approximately \$2.15 million is planned and available for projects and programs
- The proposed budget includes considerable project and program activity is budgeted in fiscal year 2015-16, continuing for two-three or more years

## Changes from previous year

- Property taxes are received directly into the Debt Service Fund, rather than transferred from the Capital Projects Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	1,803,691	362,208	284,000	217,660	192,200
Current year resources					
Property taxes	247,868	286,881	282,300	320,900	-
Miscellaneous	7,759	2,773	1,700	2,200	8,300
Debt proceeds	-	-	-	-	2,150,000
Total current year resources	255,627	289,654	284,000	323,100	2,158,300
Total resources	2,059,319	651,862	568,000	540,760	2,350,500
Expenditures					
Materials and services	50,450	43,026	47,340	45,560	139,250
Capital outlay	1,336,657	-	-	-	1,025,000
Transfers	310,003	314,346	303,000	303,000	112,000
Total expenditures	1,697,111	357,371	350,340	348,560	1,276,250
Other requirements					
Contingency	-	-	50,000	-	1,074,250
Total other requirements	-	-	50,000	-	1,074,250
Total expenditures and other requirements	1,697,111	357,371	400,340	348,560	2,350,500

## **Staffing**

Staffing for FURA activity is provided by the City. Transfers to the General Fund and the Public Works Administration Fund are budgeted to reimburse the City.

## **Capital Outlay**

<u>Description</u>	<u>Amount</u>
Artwork	125,000
Highways 101 and 126 entryways	150,000
Development projects	<u>750,000</u>
	1,025,000

Additionally, \$100,000 is programmed for development consulting and \$25,000 for a parking/signage plan.

## **Contingency**

The FURA board may allocate approximately \$352,000 of the contingency amount of \$1,074,250, without reconvening the budget committee, if development or other opportunities arise during the fiscal year. Otherwise the unspent funds are programmed for use in subsequent fiscal years to complete highway 101 and 126 entry way projects, additional artwork, and other projects.

# FURA Debt Service Fund

## Summary

This fund accounts for the repayment of debt issued to finance the urban renewal agency’s projects and programs. The primary revenue source is property taxes.

## Highlights

- The 2011 debt issue to be refinanced at a lower interest rate (\$1.665 million refinanced)
- An existing debt obligation to the Siuslaw Library is to be repaid in full (\$215,000)
- Additional net debt of approximately \$2.15 million is planned (total issue of \$3.7 million)

## Changes from the previous year

- Property taxes are received directly into the Debt Service Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	251,025	251,919	252,000	252,756	252,956
Current year resources					
Property taxes	<b>247,868</b>	<b>286,881</b>	<b>282,300</b>	<b>318,000</b>	344,300
Miscellaneous	894	837	800	1,000	1,000
Transfers	310,003	314,346	303,000	303,000	-
Debt proceeds	-	-	-	-	1,550,000
Total current year resources	<b>310,897</b>	<b>315,183</b>	<b>303,800</b>	<b>304,000</b>	<b>1,895,300</b>
Total resources	<b>561,922</b>	<b>567,102</b>	<b>555,800</b>	<b>556,756</b>	<b>2,148,256</b>
Expenditures					
Materials and services	-	-	-	-	28,000
IGA LIBRARY LOAN EXPENSE	<b>32,480</b>	<b>31,840</b>	<b>31,140</b>	<b>31,140</b>	221,000
DEBT PAYMENT - PRINCIPAL	175,000	190,000	190,000	190,000	1,665,000
DEBT PAYMENT - INTEREST	135,003	124,346	113,000	113,000	8,211
DEBT SERVICE FEES	-	-	800	800	-
Debt service - 2015 FFCO - Principal/Interest	-	-	-	-	136,150
Debt service	<b>310,003</b>	<b>314,346</b>	<b>303,800</b>	<b>303,800</b>	<b>2,030,361</b>
Total expenditures	<b>310,003</b>	<b>314,346</b>	<b>303,800</b>	<b>303,800</b>	<b>2,058,361</b>
Other requirements					
Contingency	-	-	-	-	89,895
Total expenditures and other requirements	<b>310,003</b>	<b>314,346</b>	<b>303,800</b>	<b>303,800</b>	<b>2,148,256</b>

Note: Property taxes prior to fiscal year 2015-16 are presented for historical comparison only, the revenue was previously recognized in the FURA Capital Projects Fund.

# Glossary

**Actual**

Actual, as used in the fund summaries, revenue summaries, and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

**Ad Valorem Tax**

A tax based on the assessed value of a property. Adopted Budget Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by city council. Adopted budget becomes effective July 1. Subsequent to adoption; council may make changes throughout the year.

**Approved Budget**

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget with changes made by the budget committee, if any.

**Appropriations**

Legal authorization granted by the City Council to spend public funds. Appropriations within each program may not be exceeded.

**Assessed Valuation**

The value set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a three percent maximum annual growth rate in the TAV (taxable assessed value), exclusive of certain improvements.

**Assets**

Resources having a monetary value and that are owned or held by an entity.

**Audit**

A report prepared by an external auditor. As a rule the audit shall contain a statement of the scope of the audit, explanatory comments concerning exceptions of the auditor as to the applicant on generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, and sometime statistical tables, supplemental comments and recommendations.

**Base Budget**

Cost of continuing the existing levels of service in the current budget year. Base budget is also referred to as a status quo budget.

**Beginning Balance**

The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

**Bond or Bond Issue**

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

**Bond Funds**

Established to account for bond proceeds to be used only for approved bond projects.

**Budget**

A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a since fiscal year. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative,

or whether the appropriating body has approved it.

**Budget Calendar**

A schedule of key dates followed by a government in the preparation and adoption of the budget.

**Budget Committee**

A group comprised of the elected officials plus an equal number of concerned citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

**Budget Document**

A written report that shows a government’s comprehensive financial plan for a specified period, usually one year, that includes both the capital and the operating budgets.

**Budget Message**

Written explanation of the budget and the City’s financial priorities for the next fiscal year; prepared by the city manager.

**Budgetary Basis**

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), with the exception that neither depreciation nor amortization are budgeted for proprietary funds, and bond principal in the enterprise funds is subject to appropriation.

**Capital Budget**

The City’s budget for projects, major repairs, improvements and additions to the City’s fixed assets (streets, sidewalks, roads, sewers, storm water, parks, and buildings).

**Capital Expenditures**

The City defines a capital expenditure as using the following three criteria: (1) relatively high monetary value (equal or greater than \$5,000), (2) long asset life (equal to or greater than five years useful

life), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

**Capital Improvement**

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

**Capital Improvement Project**

Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

**Capital Outlay**

Includes the purchase of land, the purchase and/or construction of buildings, structures and facilities of all types, in addition to machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating as an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$10,000 or more; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.

**Capital Projects**

Major repairs, improvements or additions to the City’s fixed assets (streets, sidewalks, roads,sewers, storm water, parks, and buildings).

**Cash Management**

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest income. Cash management refers to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

**Charges for Service**

Includes a wide variety of fees charged for services provided to the public and other agencies.

**Comprehensive Annual Financial Report**

The annual audited results of the City's financial position and activity.

**Comprehensive Plan**

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

**Consumer Price Index**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by city council upon the approval of a resolution. The City separates contingencies into those that are designated for specific purposes and undesignated. (Also see Designated Contingency and Unappropriated Ending Fund Balance)

**Cost Center**

An organizational budget/operating unit within each city division or department.

**Debt Service**

Interest and principal on outstanding bonds due and payable during the fiscal year.

**Debt Service Fund**

A fund established to account for the accumulation of resources and for the payment of general long-term debt principle and interest that are not services by the Enterprise funds. It does not include contractual obligations accounted for in the individual funds.

**Department**

Led by a general manager, this combination of divisions of the City share specific and unique sets of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc.).

**Division**

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

**Depreciation**

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy, or obsolescence.

**Designated Contingency**

Amounts set aside for anticipated non-recurring cash flow needs. This includes items such as moving and remodeling, major building repairs, emergency management, and capital project or equipment purchases.

**Elderly and Disabled**

Provides funding for transportation alternatives for seniors and persons with disabilities. This includes taxi and bus

services for employment, medical, shopping, and other necessary trips.

**Employee Benefits**

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is this is the government’s share of costs for social security and the various pension, medical and life insurance plans.

**Encumbrance**

Amount of money committed and set aside, but not yet expended, for the purchases of specific goods or services.

**Ending Fund Balance**

The residual, non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

**Enterprise Funds**

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

**Estimated Actual**

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

**Expenditures**

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

**Fees**

Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty.

**Fiscal Management**

A government’s directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

**Fiscal Year**

A 12-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Florence’s fiscal year is July 1 through June 30.

**Five-Year Financial Plan**

An estimation of revenues and expenses required by the City to operate for the next five-year period.

**Fixed Assets**

Includes equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

**Franchise Fee**

Charged to all utilities operating within the City and is a reimbursement to the general fund for the utility’s use of City streets and right of ways.

**Full-Time Equivalent**

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The fulltime equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities, or

balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance**

The balance of net financial resources that is spendable or available for appropriation.

**General Fund**

This is the primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

**General Long-term Debt**

Represents any unmatured debt not considered to be a fund liability. General Obligation (GO) bonds are secured by the full faith and credit of the issuer. GO bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). Usually this is issued to pay for general capital improvements such as parks and City facilities.

**Goal**

The result or achievement toward which effort is directed; aim; end.

**Grant**

A contribution that is made by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, transit, or capital projects).

**Infrastructure**

Public domain fixed assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

**Indirect Charges**

In support of an operating program, these administrative costs that are incurred in the

General Fund or Planning Fund. These charges are budgeted as interfund transfers.

**Indirect Cost Allocation**

Funding transferred to the General Fund and Planning Fund from other funds for specific administrative functions, which benefit those funds.

**Interfund Transfers**

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds appear as nondepartmental expenditures called "Interfund Transfers".

**Intergovernmental Revenues**

Levied by one government, but shared on a predetermined basis with another government or class of governments.

**Job Access/Reverse Commute**

Grant funds available to help with operating costs of equipment, facilities, and associated expenses related to providing access to jobs.

**Levy**

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

**Line Item Budget**

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program. Local Budget Law Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

**Local Improvement District**

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Local Option Levy**

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50 percent voter turnout.

**Materials and Services**

Expendable items purchased for delivery and city services. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

**Measure 5**

In November 1990, State of Oregon voters passed a constitutional limit on property taxes. The new law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. Schools' maximum rate is limited to \$15 in FY 1991-92 with a phased in reduction to \$5 in FY 1995-96.

**Measure 50**

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either (1) a general election in an even numbered year; or (2) at any other election in which at least 50 percent of registered voters cast a ballot.

**Mission**

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

**Non-Operating Budget**

Part of the budget composed of the following items: Interfund transfers, reserves, contingencies, capital projects, and debt service payments.

**Objective**

A target to be accomplished in specific, well defined and measurable terms, and that is achievable within a specific time frame.

**Operating Budget**

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

**Operating Revenue**

Funding received by the government as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance**

A formal legislative decree enacted by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

**Outstanding Debt**

The balance due at any given time which resulted from the borrowing of money or from the purchase of goods and services.

**Performance Measure**

Data collected to determine how effective or efficient a program is in achieving its objectives.

**Permanent Tax Rate**

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit in fiscal year 1998. This permanent rate applies to property taxes for operations.

**Personnel Services**

The salaries and wages paid to employees, in addition to the City's contribution for fringe benefits such as retirement, social security, and health and workers' compensation insurance.

**Property Tax**

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the General Fund.

**Project Manager**

An individual that is responsible for budgeting for a project and managing project to its completion.

**Proposed Budget**

A financial document that combines operating, nonoperating and resource estimates prepared by the city manager,

which is submitted to the public and the budget committee for review and approval.

**Resolution**

A special or temporary order of a legislative body requiring city council action.

**Resources**

Total of revenues, interfund transfers in and beginning fund balance.

**Retained Earnings**

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

**Revenue**

Funds received by the City from either tax or nontax sources.

**Revenue Bonds**

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

**Special Assessment**

A compulsory levy made against certain properties to defray a part of the cost of a capital improvement or service deemed to be beneficial primarily to those properties. (Also see Local Improvement District)

**Special Assessment Bond**

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, roads, or sewer systems.

**Special Revenue Funds**

A fund established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Supplemental Budget**

Appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

**System Development Charges**

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, storm drains, streets, and parks and are paid by developers and builders as part of the permit process.

**Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

**Tax Levy**

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

**Tax Rate**

The amount of tax levied for each \$1,000 of assessed valuation.

**Tax Revenue**

Includes property taxes, hotel and motel room tax.

**Tax Roll**

The official list showing the amount of taxes levied against each property.

**Transfers**

An authorized exchange of cash or other resources between funds.

**Trust Funds**

A fund established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

**Unappropriated Ending Fund Balance**

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

**Unreserved Fund Balance**

The portion of a fund's balance that is not restricted for a specific purpose. It is available for general appropriation.

**Unrestricted General Capital Fund**

Established to account for transfers-in from the General Fund and for any other activity for which a special capital fund has not been created.

**User Fees**

The fee charged for services to the party or parties who directly benefits. They are also referred to as Charges for Service.

# Capital Outlay

## All Funds

### General Fund

#### Police

	<u>Amount</u>
Building - exterior repairs	70,000
Vehicles	<u>55,000</u>
	125,000

#### Parks

		Grant Funding Needed
Pepperocks playground equipment replacement	38,000	Y
Soccer goals at Miller Park	10,000	N
South Beach/River Park	40,000	Y
Bike/Pedestrian rest area overlook at Siuslaw River Bridge	100,000	Y
Miller Park swing replacement	12,000	N
Land acquisition	25,000	N
Dog park	<u>15,000</u>	N
	240,000	

#### Municipal Court

Court software	50,000
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#### Administration

IT Strategic Plan	20,000
Server upgrades	<u>20,000</u>
	40,000

#### Non-departmental

Vehicle	20,000
Facility needs assessment	<u>25,000</u>
	45,000

**Total** **500,000**

*Note:*

Funding provided from current resources other than grants noted above.

## Street Fund

	<u>Amount</u>
Crack/hot oil chip seal	100,000
Bike lanes	10,000
Sidewalks and ADA ramps	50,000
Spruce Street Culvert Bridge	50,000
Row Mower	100,000
Rhody multiuse path	850,000
SDC Rhody multiuse path	200,000
SDC: New development	300,000
Preservation and improvement	<u>440,000</u>
<b>Total street capital</b>	<b>2,100,000</b>

*Note:*

Funding provided by Transportation SDC's, existing resources, and \$1.3 million debt issue

## Water Fund

*Maintenance*

Equipment - emergency generator	30,000
Equipment - crane for truck	25,000
Well rehab	55,000
Reservoir	250,000
Waterline replacements:	
8" along Hwy 101, 2nd to Hwy 126	<u>300,000</u>

Total maintenance capital 660,000

*Expansion*

Well #13	350,000
Waterline replacement:	
8" along Hwy 101, 2nd to Hwy 126	<u>200,000</u>

Total expansion capital 550,000

**Total water capital 1,210,000**

*Note:*

Funding provided by Water SDC's for expansion projects, and existing resources and revenue for maintenance capital projects.

## Wastewater Fund

### *Maintenance*

Facility and equipment - replace boiler	60,000
Facility and equipment - rebuild clarifier	40,000
Facility and equipment - replace Slurry Cup	25,000
Facility and equipment - used front end loader	75,000
Facility and equipment - used trommel screen	60,000
Facility and equipment - replace TVI camera	75,000
Facility and equipment - paving	15,000
Storage building - WWTP	15,000
Maple Street pump station rehab	40,000
5th Street crossing - Hwy 101 (Rhody Drive)	150,000
Gravity sewer - Rhododendron	<u>310,000</u>

Total maintenance capital 865,000

### *Expansion*

Harbor Vista sewer extension	300,000
Rhody gravity sewer	<u>40,000</u>

Total expansion capital 340,000

**Total wastewater capital 1,205,000**

### *Note:*

Funding provided by Wastewater SDC's and capital contributions of third parties for expansion projects, and existing resources and revenue for maintenance capital projects.

## Stormwater Fund

Old Town storm drain project	
Engineering	
Construction - phase I	200,000
Siano Loop storm drain project	150,000
Facility and equipment	20,000
Pine Court Stormwater Pump Station	75,000
Spruce Street north of Munsel Lake	<u>75,000</u>
<b>Total stormwater capital</b>	<b>520,000</b>

### *Note:*

Funding provided by existing resources and revenue for capital projects.

## **Florence Events Center Fund**

	<u>Amount</u>
Roof repair	50,000
Equipment	<u>25,000</u>
<b>Total Florence Events Center Capital</b>	<b>75,000</b>

*Note:*

Funding provided by existing resources and revenue for capital projects.

## **Public Works Facility Fund**

Public Work Administration facilities	<u>1,400,000</u>
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*Note:*

Funding provided by existing resources and a \$1.3 million debt issue.

**Total capital outlay** **6,985,000**

# Debt Schedule

## All Funds

Description	Fund(s)	Original Amount	Annual Payment FY 2016	Interest Rate	Balance June 30,					
					2015	2016	2017	2018	2019	2020
Existing obligations										
OPB 2014	Street/WW	400,000	43,113	2.75%	285,483	206,692	125,668	42,368	-	-
GO Bonds	GO Debt	1,476,848	188,331	2.11%	1,148,659	984,565	820,471	656,377	492,283	328,188
Siuslaw Bank 2012	Gen/St/W/WW	595,000	65,407	3.50%	310,274	189,441	64,258	-	-	-
OPB 2011	Gen/St/W/WW	317,322	43,189	3.75%	42,049	-	-	-	-	-
LOCAP 2011	Gen/St/W/WW	1,245,000	93,006	3.0% - 4.6%	1,060,000	1,010,000	960,000	90,500	850,000	795,000
LID 2010 (Spruce)	LID	1,478,000	92,145	1.9% - 4.5%	1,295,000	1,250,000	1,200,000	1,150,000	1,095,000	1,035,000
FFCO 2010B	Gen/WW/SW	8,750,000	898,350	2.5% - 4.0%	5,480,000	4,745,000	3,990,000	3,220,000	2,435,000	1,625,000
OBDD SPW	WW	657,057	44,409	2.00%	583,358	559,760	536,090	512,347	488,511	464,559
FEC - Refinance	FEC Debt	425,000	153,281	4.38%	150,000	-	-	-	-	-
State IFA	Airport	496,077	53,338	5.33%	96,502	48,472	-	-	-	-
CWSRF	WW	4,923,260	241,756	0.50%	4,351,600	4,109,844	3,868,088	3,626,332	3,384,576	3,142,820
		<u>20,763,564</u>	<u>1,916,325</u>		<u>14,802,925</u>	<u>13,103,774</u>	<u>11,564,575</u>	<u>9,297,924</u>	<u>8,745,370</u>	<u>7,390,567</u>
Other - non-City debt										
OPB - FURA	FURA - Debt				1,665,000	-	-	-	-	-
Library	FURA - Debt				215,000	-	-	-	-	-
					<u>1,880,000</u>	-	-	-	-	-
Total existing obligations					16,682,925	13,103,774	11,564,575	9,297,924	8,745,370	7,390,567
Proposed debt issues										
			Estimated Annual Payment	Estimated Rate						
FFCO	FURA	3,700,000	272,300	4.0%	-	3,700,000	3,575,700	3,446,428	3,311,985	3,172,165
FFCO	Street	1,300,000	91,500	3.5%	-	1,300,000	1,254,000	1,206,390	1,157,114	1,106,113
FFCO	Public Works	1,300,000	95,700	4.0%	-	1,300,000	1,256,300	1,210,852	1,163,586	1,114,430
FFCO	Water	1,500,000	110,400	4.0%	-	1,500,000	1,449,600	1,397,184	1,342,671	1,285,978
		<u>7,800,000</u>			-	<u>7,800,000</u>	<u>7,535,600</u>	<u>7,260,854</u>	<u>6,975,356</u>	<u>6,678,685</u>
Total existing and proposed debt					16,682,925	20,903,774	19,100,175	16,558,778	15,720,726	14,069,252
Population	assumes 1% annual increase				8,565	8,651	8,738	8,825	8,913	8,913
Debt per capita					1,948	2,416	2,186	1,876	1,764	1,579

### Summary

The debt schedule above reflects total outstanding debt of the City and its urban renewal agency (Florence Urban Renewal Agency) as of June 30, 2015 and projected through June 30, 2020, including proposed debt issues included in the proposed budget for fiscal year 2015-16. There may be additional debt issues needed in fiscal years 2016-17 through fiscal year 2019-20 that are not reflected in the above schedule pending decisions by the City Council related to street funding, funding capacity for FURA, and timing of implementation of the public works facility plan.

# Five-Year Financial Forecasts

## All Funds

### General Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Property taxes	2,406,000	2,501,000	2,600,000	2,703,000	2,810,000
Intergovernmental	445,200	255,200	266,200	277,200	288,200
Franchise fees	757,000	776,000	796,000	817,000	839,000
Licenses and permits	273,000	279,000	285,000	291,000	297,000
Charges for services	257,000	305,000	312,000	319,100	326,200
Miscellaneous	327,000	332,000	343,000	354,000	366,000
Transfers	812,607	829,200	852,100	875,300	899,000
<b>Total current year resources</b>	<b>5,277,807</b>	<b>5,277,400</b>	<b>5,454,300</b>	<b>5,636,600</b>	<b>5,825,400</b>
Expenditures					
Police	2,582,300	2,637,500	2,693,900	2,751,500	2,810,500
Community Development	592,600	613,000	627,000	641,100	655,300
Parks	145,260	141,539	146,016	149,829	154,128
Municipal Court	319,400	325,300	332,900	340,600	348,600
Administration	1,100,400	1,130,560	1,164,238	1,198,933	1,234,346
City Hall	78,100	79,700	81,300	82,900	84,500
Non-departmental	181,500	135,400	139,500	143,600	147,900
Capital outlay	500,000	266,000	135,000	218,000	425,000
Debt service	27,478	19,788	9,894	-	-
Transfers	147,514	117,717	98,212	77,550	57,135
<b>Total expenditures</b>	<b>5,674,552</b>	<b>5,466,504</b>	<b>5,427,960</b>	<b>5,604,012</b>	<b>5,917,409</b>
Resources over (under) expenditures	(396,745)	(189,104)	26,340	32,588	(92,009)
Beginning fund balance	2,082,865	1,686,120	1,497,016	1,523,356	1,555,944
<b>Ending fund balance</b>	<b>1,686,120</b>	<b>1,497,016</b>	<b>1,523,356</b>	<b>1,555,944</b>	<b>1,463,935</b>

## Street Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Intergovernmental	1,564,098	837,879	1,457,071	758,468	759,400
Charges for services	318,200	346,800	375,700	404,600	433,500
Miscellaneous	5,000	4,000	4,000	4,000	4,000
Transfers	500,000	-	300,000	-	-
Debt proceeds	1,300,000	-	-	-	-
<b>Total current year resources</b>	<b>3,687,298</b>	<b>1,188,679</b>	<b>2,136,771</b>	<b>1,167,068</b>	<b>1,196,900</b>
Expenditures					
Personal services	64,200	65,500	66,800	68,100	69,500
Materials and services	252,000	255,852	261,671	266,477	271,975
Capital outlay	2,100,000	1,100,000	2,775,000	2,125,000	3,275,000
Transfers	220,977	119,610	123,536	126,265	129,126
Debt service	189,286	269,285	241,804	214,301	160,000
<b>Total expenditures</b>	<b>2,826,463</b>	<b>1,810,247</b>	<b>3,468,811</b>	<b>2,800,143</b>	<b>3,905,601</b>
Resources over (under) expenditures	860,835	(621,568)	(1,332,040)	(1,633,075)	(2,708,701)
Beginning fund balance	247,935	1,108,772	487,204	(844,836)	(2,477,911)
Ending fund balance	1,108,770	487,204	(844,836)	(2,477,911)	(5,186,612)

### Summary

The above forecasts assume an increase in the City Street Fee of \$0.50 per equivalent dwelling unit (EDU) per year effective fiscal year 2015-16 and the approval of a vehicle registration fee by Lane County in May 2015, with revenue forecasted mid-year fiscal year 2015-16.

The projected funding gap to complete deferred maintenance capital projects that total \$7.0 million is approximately \$5.7 million (provides an fund balance of approximately \$500,000).

## 9-1-1 Tax Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Intergovernmental	58,127	59,900	61,700	63,500	65,400
Charges for services	151,930	156,500	161,200	166,000	171,000
Total current year resources	210,057	216,400	222,900	229,500	236,400
Transfers	214,907	216,400	222,900	229,500	236,400
Total expenditures	214,907	216,400	222,900	229,500	236,400
Resources over (under) expenditures	(4,850)	-	-	-	-
Beginning fund balance	4,850	-	-	-	-
Ending fund balance	-	-	-	-	-

## Room Tax Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Taxes	314,900	330,600	347,100	364,500	382,700
Total current year resources	314,900	330,600	347,100	364,500	382,700
Expenditures					
Materials and services	126,000	132,200	138,800	145,800	153,100
Transfers	201,200	198,400	208,300	218,700	229,600
Total expenditures	327,200	330,600	347,100	364,500	382,700
Resources over (under) expenditures	(12,300)	-	-	-	-
Beginning fund balance	45,886	33,586	33,586	33,586	33,586
Ending fund balance	33,586	33,586	33,586	33,586	33,586

## Florence Events Center Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Intergovernmental	88,000	90,600	93,300	96,100	99,000
Charges for services	170,500	175,600	180,800	186,200	191,700
Miscellaneous	132,000	135,200	138,500	141,900	145,400
Transfers	291,600	268,800	258,700	249,100	240,000
Current year resources	682,100	670,200	671,300	673,300	676,100
Expenditures					
Personnel services	310,200	319,400	329,000	338,900	349,100
Materials and services	304,800	314,200	323,700	333,400	343,400
Capital outlay	75,000	75,000	75,000	75,000	75,000
Total expenditures	690,000	708,600	727,700	747,300	767,500
Resources over (under) expenditures	(7,900)	(38,400)	(56,400)	(74,000)	(91,400)
Beginning balance	328,077	320,177	281,777	225,377	151,377
Ending balance	320,177	281,777	225,377	151,377	59,977

## Water Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Charges for services	2,098,000	2,160,000	2,224,000	2,290,000	2,357,000
Miscellaneous	17,000	17,000	17,000	17,000	17,000
Transfers	550,000	-	-	-	-
Debt proceeds	1,500,000	-	-	-	-
Total current year resources	4,165,000	2,177,000	2,241,000	2,307,000	2,374,000
Expenditures					
Personnel services	347,800	363,373	380,745	397,574	411,852
Materials and services	387,587	399,300	411,100	423,300	468,900
Capital outlay	1,210,000	1,260,000	891,000	1,026,000	790,000
Debt service	171,274	160,386	137,849	115,314	115,314
Transfers	611,413	622,016	640,697	656,738	672,643
Total expenditures	2,728,074	2,805,075	2,461,391	2,618,926	2,458,709
Resources over (under) expenditures	1,436,926	(628,075)	(220,391)	(311,926)	(84,709)
Beginning fund balance	465,766	1,902,692	1,274,617	1,054,225	742,299
Ending fund balance	1,902,692	1,274,617	1,054,225	742,299	657,590

## Wastewater Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Intergovernmental	200,000	-	-	-	-
Charges for services	3,037,100	3,128,000	3,222,000	3,318,000	3,417,000
Miscellaneous	27,400	21,900	20,900	22,900	28,900
Transfers	140,000	100,000	-	-	-
Total current year resources	3,404,500	3,249,900	3,242,900	3,340,900	3,445,900
Expenditures					
Personnel services	437,500	450,700	464,200	478,000	492,200
Materials and services	458,500	472,400	486,600	501,200	516,000
Capital outlay	1,180,000	746,000	263,000	275,000	291,000
Debt service	356,277	349,816	342,710	335,491	301,792
Transfers	1,494,478	1,513,759	1,529,258	1,543,256	1,566,160
Total expenditures	3,926,755	3,532,675	3,085,768	3,132,947	3,167,152
Resources over (under) expenditures	(522,255)	(282,775)	157,132	207,953	278,748
Beginning fund balance	1,217,235	694,980	412,205	569,337	777,290
Ending fund balance	694,980	412,205	569,337	777,290	1,056,038

## Stormwater Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Charges for services	522,000	538,000	554,000	571,000	588,000
Miscellaneous	1,500	1,500	300	1,500	1,500
Total current resources	523,500	539,500	554,300	572,500	589,500
Expenditures					
Personnel services	64,900	66,800	68,700	70,600	72,600
Materials and services	62,600	64,500	66,400	68,300	70,300
Capital outlay	520,000	435,000	645,000	60,000	370,000
Transfers	110,550	113,541	116,428	119,471	122,791
Total expenditures	758,050	679,841	896,528	318,371	635,691
Resources over (under) expenditures	(234,550)	(140,341)	(342,228)	254,129	(46,191)
Beginning fund balance	868,803	634,253	493,912	151,684	405,813
Ending fund balance	634,253	493,912	151,684	405,813	359,622

## Public Works Administration Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Charges for services	12,000	12,200	12,400	12,600	12,900
Transfers	538,600	558,300	577,100	598,000	619,000
Debt proceeds	1,300,000	-	-	-	-
Total current year resources	1,850,600	570,500	589,500	610,600	631,900
Expenditures					
Personnel services	415,400	427,900	440,800	454,100	467,700
Materials and services	62,400	64,400	66,400	68,500	70,600
Capital outlay	1,400,000	-	-	-	-
Debt service	-	95,700	95,700	95,700	95,700
Total expenditures	1,877,800	588,000	602,900	618,300	634,000
Resources over (under) expenditures	(27,200)	(17,500)	(13,400)	(7,700)	(2,100)
Beginning fund balance	141,498	114,298	96,798	83,398	75,698
Ending fund balance	114,298	96,798	83,398	75,698	73,598

## Wastewater SDC Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Charges for services	65,000	66,300	67,600	69,000	70,400
Miscellaneous	2,000	2,198	2,024	2,380	2,805
Transfers	-	-	-	-	-
<b>Total current year resources</b>	<b>67,000</b>	<b>68,498</b>	<b>69,624</b>	<b>71,380</b>	<b>73,205</b>
Expenditures					
Materials and services	16,000	16,000	1,000	1,000	1,000
Transfers	140,000	100,000	-	-	-
<b>Total expenditures</b>	<b>156,000</b>	<b>116,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Resources over (under) expenditures	(89,000)	(47,502)	68,624	70,380	72,205
Beginning fund balance	476,399	387,399	339,897	408,521	478,901
Ending fund balance	387,399	339,897	408,521	478,901	551,106

## Street SDC Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Charges for services	31,800	32,400	33,000	33,700	34,400
Miscellaneous	6,500	5,200	5,580	5,974	6,382
Transfers	80,000	-	-	-	-
<b>Total current year resources</b>	<b>118,300</b>	<b>37,600</b>	<b>38,580</b>	<b>39,674</b>	<b>40,782</b>
Expenditures					
Materials and services	15,500	-	-	-	-
Transfers	500,000	-	-	-	-
<b>Total expenditures</b>	<b>515,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Resources over (under) expenditures	(397,200)	37,600	38,580	39,674	40,782
Beginning fund balance	893,798	496,598	534,198	572,778	612,452
Ending fund balance	496,598	534,198	572,778	612,452	653,234

## Water SDC Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Charges for services	75,000	76,500	78,000	79,600	81,200
Miscellaneous	4,000	5,000	6,000	7,000	8,000
Transfers	24,000	-	-	-	-
<b>Total current year resources</b>	<b>103,000</b>	<b>81,500</b>	<b>84,000</b>	<b>86,600</b>	<b>89,200</b>
Expenditures					
Materials and services	16,000	1,000	1,000	1,000	1,000
Transfers	550,000	-	-	-	-
<b>Total expenditures</b>	<b>566,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Resources over (under) expenditures	(463,000)	80,500	83,000	85,600	88,200
Beginning fund balance	529,740	66,740	147,240	230,240	315,840
<b>Ending fund balance</b>	<b>66,740</b>	<b>147,240</b>	<b>230,240</b>	<b>315,840</b>	<b>404,040</b>

## Stormwater SDC Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Charges for services	45,000	45,900	46,800	47,700	48,700
Miscellaneous	2,500	3,000	3,500	4,000	4,500
<b>Total current year resources</b>	<b>47,500</b>	<b>48,900</b>	<b>50,300</b>	<b>51,700</b>	<b>53,200</b>
Expenditures					
Materials and services	61,000	1,000	1,000	1,000	1,000
<b>Total expenditures</b>	<b>61,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Resources over (under) expenditures	(13,500)	47,900	49,300	50,700	52,200
Beginning fund balance	45,160	31,660	79,560	128,860	179,560
<b>Ending fund balance</b>	<b>31,660</b>	<b>79,560</b>	<b>128,860</b>	<b>179,560</b>	<b>231,760</b>

## Airport Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Intergovernmental	-	142,500	237,500	2,175,500	-
Charges for services	111,200	113,400	115,600	117,800	120,100
Miscellaneous	1,200	1,100	1,100	1,100	1,100
Transfers	10,000	-	-	-	-
Debt proceeds	-	134,500	-	-	-
Total current year resources	122,400	391,500	354,200	2,294,400	121,200
Expenditures					
Materials and services	78,600	80,200	81,800	83,400	85,100
Capital outlay	-	150,000	250,000	2,290,000	-
Debt service	53,338	51,138	10,800	10,800	10,800
Transfers	4,200	4,300	4,400	4,500	4,600
Total expenditures	136,138	285,638	347,000	2,388,700	100,500
Resources over (under) expenditures	(13,738)	105,862	7,200	(94,300)	20,700
Beginning fund balance	16,323	2,585	108,447	115,647	21,347
Ending fund balance	2,585	108,447	115,647	21,347	42,047

## GO Bond Debt Service Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Property taxes	148,000	147,500	147,500	147,500	147,500
Miscellaneous	500	300	200	100	-
Total current year resources	148,500	147,800	147,700	147,600	147,500
Expenditures					
Debt service	188,331	184,869	181,407	177,945	174,483
Total expenditures	188,331	184,869	181,407	177,945	174,483
Resources over (under) expenditures	(39,831)	(37,069)	(33,707)	(30,345)	(26,983)
Beginning fund balance	211,973	172,142	135,073	101,366	71,021
Ending fund balance	172,142	135,073	101,366	71,021	44,038

## LID Debt Service Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Miscellaneous	35,000	36,000	36,500	37,000	38,000
Transfers	-	-	-	-	-
<b>Total current year resources</b>	<b>35,000</b>	<b>36,000</b>	<b>36,500</b>	<b>37,000</b>	<b>38,000</b>
Expenditures					
Materials and services	400	400	400	400	400
Debt service	92,145	96,155	94,955	98,562	101,806
<b>Total expenditures</b>	<b>92,545</b>	<b>96,555</b>	<b>95,355</b>	<b>98,962</b>	<b>102,206</b>
Resources over (under) expenditures	(57,545)	(60,555)	(58,855)	(61,962)	(64,206)
Beginning fund balance	481,847	424,302	363,747	304,892	242,930
<b>Ending fund balance</b>	<b>424,302</b>	<b>363,747</b>	<b>304,892</b>	<b>242,930</b>	<b>178,724</b>

## FFCO 2010B Debt Service Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Transfers	898,350	897,887	891,899	883,574	884,649
<b>Total current year resources</b>	<b>898,350</b>	<b>897,887</b>	<b>891,899</b>	<b>883,574</b>	<b>884,649</b>
Expenditures					
Debt service	898,351	897,888	891,900	883,575	884,650
<b>Total expenditures</b>	<b>898,351</b>	<b>897,888</b>	<b>891,900</b>	<b>883,575</b>	<b>884,650</b>
Resources over (under) expenditures	(1)	(1)	(1)	(1)	(1)
Beginning fund balance	2,824	2,823	2,822	2,821	2,820
<b>Ending fund balance</b>	<b>2,823</b>	<b>2,822</b>	<b>2,821</b>	<b>2,820</b>	<b>2,819</b>

## City FURA Debt Service Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Intergovernmental	136,150	272,300	332,500	392,700	392,700
Debt proceeds	3,700,000	-	1,500,000	-	-
Total current year resources	3,836,150	272,300	1,832,500	392,700	392,700
Expenditures					
Materials and services	3,700,000	-	1,500,000	-	-
Debt service	136,150	272,300	332,500	392,700	392,700
Total expenditures	3,836,150	272,300	1,832,500	392,700	392,700
Resources over (under) expenditures	-	-	-	-	-
Beginning fund balance	-	-	-	-	-
Ending fund balance	-	-	-	-	-

## LOCAP 2011 Debt Service Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Beginning fund balance	974	-	-	-	-
Current year resources					
Transfers	92,482	91,956	95,332	93,406	91,206
Total current year resources	92,482	91,956	95,332	93,406	91,206
Expenditures					
Materials and services	450	450	450	450	450
Debt service	93,006	91,506	94,882	92,956	90,756
Total expenditures	93,456	91,956	95,332	93,406	91,206
Resources over (under) expenditures	(974)	-	-	-	-
Beginning fund balance	974	-	-	-	-
Ending fund balance	-	-	-	-	-

## WLCF Trust Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Miscellaneous	400	400	400	400	400
Total current year resources	400	400	400	400	400
Expenditures					
Transfers	400	400	400	400	400
Total expenditures	400	400	400	400	400
Resources over (under) expenditures	-	-	-	-	-
Beginning fund balance	76,306	76,306	76,306	76,306	76,306
Ending fund balance	76,306	76,306	76,306	76,306	76,306

**Florence Urban Renewal Agency**  
**Five-Year Financial Forecasts**

## Capital Projects Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Miscellaneous	8,300	5,200	4,000	4,000	2,000
Debt proceeds	2,150,000	-	1,500,000	-	-
<b>Total current year resources</b>	<b>2,158,300</b>	<b>5,200</b>	<b>1,504,000</b>	<b>4,000</b>	<b>2,000</b>
Expenditures					
Materials and services	251,250	154,450	157,250	160,050	162,950
Capital outlay	1,025,000	875,000	650,000	350,000	-
<b>Total expenditures</b>	<b>1,276,250</b>	<b>1,029,450</b>	<b>807,250</b>	<b>510,050</b>	<b>162,950</b>
Resources over (under) expenditures	882,050	(1,024,250)	696,750	(506,050)	(160,950)
Beginning fund balance	192,200	1,074,250	50,000	746,750	240,700
<b>Ending fund balance</b>	<b>1,074,250</b>	<b>50,000</b>	<b>746,750</b>	<b>240,700</b>	<b>79,750</b>

## Debt Service Fund

	2015-16 Proposed	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Current year resources					
Property taxes	344,300	372,900	402,100	431,900	462,400
Miscellaneous	1,000	1,000	1,000	1,000	1,000
Debt proceeds	1,550,000	-	-	-	-
<b>Total current year resources</b>	<b>1,895,300</b>	<b>373,900</b>	<b>403,100</b>	<b>432,900</b>	<b>463,400</b>
Expenditures					
Materials and services	28,000	-	-	-	-
Debt service	2,030,361	272,300	332,500	392,700	392,700
<b>Total expenditures</b>	<b>2,058,361</b>	<b>272,300</b>	<b>332,500</b>	<b>392,700</b>	<b>392,700</b>
Resources over (under) expenditures	(163,061)	101,600	70,600	40,200	70,700
Beginning fund balance	252,956	89,895	191,495	262,095	302,295
<b>Ending fund balance</b>	<b>89,895</b>	<b>191,495</b>	<b>262,095</b>	<b>302,295</b>	<b>372,995</b>

# Appendix

## Line Item Detail

All Funds

## General Fund Revenue

Account	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	1,737,564	2,121,344	2,000,000	2,478,237	2,082,865
Current year resources					
PRIOR YEAR TAXES	224,274	53,079	50,000	49,000	50,000
CURRENT YEAR PROPERTY TAX	1,663,478	2,175,869	2,220,000	2,263,000	2,354,000
IN LIEU OF TAXES	2,220	1,787	2,000	2,000	2,000
Property taxes	1,889,972	2,230,735	2,272,000	2,314,000	2,406,000
Intergovernmental					
OLCC LIQUOR TAX	112,852	118,714	124,000	125,000	131,000
STATE CIGARETTE TAX	12,033	11,405	11,300	11,000	11,000
OREGON REVENUE SHARING	74,973	78,846	80,000	81,000	84,000
GRANTS: POLICE DEPARTMENT	6,338	7,730	6,200	6,000	6,000
FEDERAL GRANT: OACP DUUI	5,450	1,300	4,000	4,000	4,000
FEDERAL GRANT: SAFETY BELT	1,920	2,750	1,500	1,500	2,000
FEDERAL GRANT: CZM DLCD	7,200	7,200	7,200	7,200	7,200
FEDERAL GRANT - EPA	91,224	53,216	-	-	-
Grant - Fiber study	-	-	-	-	45,000
Grants - State Parks	-	-	-	-	115,000
Grants - Parks	-	-	-	-	40,000
Intergovernmental	311,991	281,161	234,200	235,700	445,200
Franchise fees					
FRANCHISE FEES - ELECT	379,319	374,590	387,000	356,000	382,000
FRANCHISE FEES - TELEPH.	45,625	41,043	37,000	37,000	33,000
FRANCHISE FEES - CLBL TV	57,330	61,741	65,000	68,000	73,000
FRANCHISE FEES - COMPUTER DATA	3,167	6,928	6,000	8,000	9,000
FRANCHISE FEES - WATER	1,764	1,784	1,800	2,000	2,000
IN LIEU OF FRANCHISE - WATER	95,023	97,662	101,850	102,000	106,000
IN LIEU OF FRAN - WASTEWATER	138,912	146,468	149,430	149,000	152,000
Franchise fees	721,141	730,215	748,080	722,000	757,000

## General Fund Revenue

Account	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Licenses and permits					
STREET CLOSURE PERMIT FEES	650	250	-	-	-
PLANNING/ZONING FEES	9,526	15,725	16,500	27,000	27,000
BUILDING PERMIT FEES	64,775	70,496	75,100	67,000	69,000
MOBILE HOME PERMIT FEES	476	951	1,300	1,000	1,000
ELECTRICAL PERMIT FEES	21,624	40,426	45,600	25,000	30,000
COMMERCIAL PLUMBING FEES	6,122	8,774	8,500	3,000	6,000
RESIDENTIAL PLUMBING FEES	5,201	9,800	11,000	11,000	9,000
CONST. EXCISE TAX ADMIN FEES	110	311	300	-	-
BDLG PLAN REVIEW FEES	35,585	36,778	38,500	30,000	35,000
BDLG DEPT - OTHER FEES	7,081	9,749	10,500	10,000	9,000
LICENSES & FEES	88,107	86,421	87,000	86,000	87,000
Licenses and permits	239,257	279,681	294,300	260,000	273,000
Charges for services					
CONTRACT POLICE SERVICES	134,710	138,752	142,500	142,500	146,000
REPORTS,FINGERPRINTS,SUPOENAS	2,333	2,685	-	2,000	2,000
IMPOUND FEES/MENTAL HEALTH TR	5,840	7,031	5,000	5,000	5,000
LIEN SEARCH FEES	4,320	4,810	5,100	4,000	4,000
Contract services - FURA (previously in transfers)	-	-	-	-	100,000
PUBLIC RECORDS REQUESTS	432	1,496	-	-	-
Charges for services	147,635	154,774	152,600	153,500	257,000
Miscellaneous					
INTEREST INCOME	17,765	16,122	16,300	16,000	17,000
NSF CHECK/ACH FEES	210	168	-	-	-
FINES & FORFEITURES	245,659	274,705	265,000	260,000	270,000
MISC RENTALS	17,080	19,902	18,000	18,000	18,000
WEAPON REIMBURSEMENT	442	1,044	1,000	1,000	1,000
K-9 CONTRIBUTIONS	50	-	-	-	-
OTHER	4,993	4,181	4,100	3,000	11,000
MISCELLANEOUS REVENUE	5,650	6,800	7,200	6,000	5,000
Sale of assets	-	-	-	-	5,000
CH ENERGY EFFICIENCY	-	-	-	16,500	-
CIS WORKSITE WELLNESS GRANT	500	-	-	-	-
Insurance proceeds	-	-	-	85,000	-
Miscellaneous	292,350	322,921	311,600	405,500	327,000

## General Fund Revenue

Account	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Transfers					
TRANS FROM 9-1-1	216,500	184,961	207,050	207,000	214,907
TRANSFER IN: ADMIN SERVICES	652,310	509,418	536,016	536,000	597,700
Transfer from FEC	49,334	54,193	-	-	-
Transfer from airport	-	-	-	-	1,200
Transfer from street	63,952	43,355	51,050	51,100	56,600
Transfer from water	200,992	173,419	204,196	204,196	228,600
Transfer from wastewater	292,352	195,096	229,721	229,721	254,700
Transfer from stormwater	45,680	43,355	51,049	51,049	56,600
TRANSFER FROM TRT FUND	45,800	-	-	-	-
FURA REIMB FOR CITY STAFF TIME	10,440	4,190	7,000	7,000	-
Transfers	925,050	698,569	750,066	750,000	812,607
Debt proceeds					
LOAN PROCEEDS	90,000	-	-	-	-
Loan proceeds	90,000	-	-	-	-
Total current year resources	<b>4,617,397</b>	<b>4,698,055</b>	<b>4,762,846</b>	<b>4,840,700</b>	<b>5,277,807</b>

# General Fund Expenditures

## Police Department

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Personnel services					
Corrections					
Salaries	-	-	-	-	51,900
OVERTIME	-	-	-	-	3,600
UNEMPLOYMENT INSURANCE	-	-	-	-	1,100
SOCIAL SECURITY	-	-	-	-	4,200
MEDICAL INSURANCE	-	-	-	-	21,700
LIFE & DISABILITY INSURANCE	-	-	-	-	200
WORKER'S COMPENSATION	-	-	-	-	1,900
RETIREMENT PLAN	-	-	-	-	4,300
Corrections	-	-	-	-	88,900
Emergency Communications					
Salaries	-	-	-	-	346,600
OVERTIME	-	-	-	-	2,700
UNEMPLOYMENT INSURANCE	-	-	-	-	6,600
SOCIAL SECURITY	-	-	-	-	26,700
MEDICAL INSURANCE	-	-	-	-	99,700
LIFE & DISABILITY INSURANCE	-	-	-	-	1,600
WORKER'S COMPENSATION	-	-	-	-	1,000
RETIREMENT PLAN	-	-	-	-	24,200
ALLOWANCES	-	-	-	-	500
Emergency Communications	-	-	-	-	509,600
Police					
Salaries	90,629	92,729	98,280	95,000	1,068,100
LIEUTENANT	77,948	79,405	81,818	79,100	-
SERGEANTS	127,720	146,245	147,611	120,000	-
COMMUNICATIONS SUPERVISOR	-	-	58,488	56,600	-
POLICE OFFICERS	624,098	635,236	672,171	690,000	-
COMMUNICATIONS OFFICERS (6)	327,563	333,947	309,877	295,000	-
CODE ENFORCEMENT OFFICER	15,074	5,069	-	-	-
ADMIN ASSISTANT	41,272	39,445	40,856	39,500	-
OVERTIME	35,577	44,968	50,000	40,000	42,800
GRANT OVERTIME	3,328	4,382	10,000	9,000	-
UNEMPLOYMENT INSURANCE	9,794	20,668	22,545	27,000	21,100
SOCIAL SECURITY	101,041	103,699	98,844	109,000	85,000
MEDICAL INSURANCE	274,091	281,188	318,268	307,800	271,200
DENTAL INSURANCE	1,844	-	-	-	-
LIFE & DISABILITY INSURANCE	5,785	5,917	9,187	5,800	4,600

# General Fund Expenditures

## Police Department

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
WORKER'S COMPENSATION	25,509	26,759	48,551	27,000	37,200
RETIREMENT PLAN	119,625	109,579	117,022	108,000	98,500
ALLOWANCES	2,649	2,400	3,500	2,500	3,400
Police	1,883,546	1,931,636	2,087,018	2,011,300	1,631,900
Personnel services	1,883,546	1,931,636	2,087,018	2,011,300	2,230,400
Materials and services					
EMERGENCY OPERATIONS	4,500	4,500	4,500	4,400	-
OFFICE SUPPLIES	2,102	3,693	3,800	3,700	3,900
SUPPLIES	17,675	24,005	34,700	33,600	35,400
PROFESSIONAL DEVELOPMENT	23,920	23,502	28,000	27,100	28,600
EDUCATION REIMBURSEMENT	-	-	2,000	1,900	2,000
MEMBERSHIP AND DUES	1,848	1,420	3,000	2,900	3,100
TELEPHONE/INTERNET	15,591	19,581	16,100	15,600	20,000
VEHICLE OPERATION & MAINT	48,266	36,090	52,000	40,000	44,000
COMPUTER OPERAT. & MAINT.	4,105	4,521	8,100	7,800	-
EQUIPMENT MAINTENANCE	3,873	4,420	4,500	4,400	4,600
BUILDING MAINTENANCE	11,580	31,519	13,800	13,300	14,100
PUBLICATIONS & SUBSCRIPT.	472	1,051	500	500	500
POSTAGE	888	686	1,000	1,000	1,000
MAINTENANCE AGREEMENT	16,803	21,160	18,500	17,900	18,900
CONTRACTUAL SERVICES	4,840	40,744	6,700	6,500	6,800
INSURANCE	48,083	40,016	51,691	42,000	44,500
UTILITIES	40,465	41,762	46,000	38,000	41,800
INVESTIGATIVE SUPPLIES	1,854	1,650	-	-	-
UNIFORMS AND VESTS	14,361	11,962	11,000	10,600	11,200
JAIL EXPENSE	32,824	31,007	40,000	38,700	40,800
ANIMAL CONTROL	2,142	2,142	2,500	2,400	5,000
PERSONAL WEAPONS	-	1,970	2,600	2,500	2,700
COMMUNITY EDUCATION	440	1,381	2,600	2,500	2,700
MEDICAL FITNESS TESTING	-	3,135	3,000	2,900	3,100
K-9 EXPENSE	720	1,795	2,600	2,500	2,700
VOLUNTEER EXPENSES	-	-	5,000	4,800	5,100
OTHER	3,986	-	-	-	-
MAINTENANCE CAD SOFTWARE	9,080	9,080	9,200	8,900	9,400
Materials and services	310,418	362,793	373,391	336,400	351,900

## General Fund Expenditures

### Police Department

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Capital outlay					
EQUIPMENT	-	-	-	15,000	-
BUILDING	-	-	-	-	70,000
CAPITAL: VEHICLES	89,646	52,680	120,000	105,000	55,000
Capital outlay	89,646	52,680	120,000	120,000	125,000
Debt service					
SIUSLAW BANK PRINCIPAL PYMNT	8,380	17,039	17,649	17,649	18,278
SIUSLAW BANK INTEREST PYMNT	1,514	2,748	2,138	2,138	1,510
Debt service	9,894	19,787	19,787	19,787	19,788
Police - non-operating expenditures	99,540	72,467	139,787	139,787	144,788
Total Police	<b>2,293,503</b>	<b>2,366,897</b>	<b>2,600,196</b>	<b>2,487,487</b>	<b>2,727,088</b>

### Community Development Department

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Planning					
Personnel services					
Salaries	-	-	-	-	196,400
PLANNING DIRECTOR	73,525	4,833	79,716	75,500	-
PLANNING TECHNICIAN	25,201	19,669	31,974	-	-
ASSOCIATE PLANNER	28,908	-	-	-	-
ASSISTANT PLANNER	3,326	-	-	37,900	-
CODE ENFORCEMENT	-	3,006	34,575	33,200	-
SENIOR PLANNER	-	69,927	62,365	-	-
ADMINISTRATIVE ASSISTANT	-	-	-	15,400	-
OVERTIME	111	-	500	-	1,600
UNEMPLOYMENT INSURANCE	940	1,647	3,338	3,000	3,800
SOCIAL SECURITY	10,012	7,455	14,912	11,900	15,200
MEDICAL INSURANCE	29,819	26,854	54,716	52,000	71,300
DENTAL INSURANCE	162	-	-	-	-
LIFE AND DISABLITIY INSURANCE	581	476	986	700	800
WORKER'S COMPENSATION	1,005	905	4,993	2,200	2,800
RETIREMENT PLAN	10,504	6,299	13,700	11,500	12,700
ALLOWANCES	720	-	500	1,400	1,000
ACCRUED PAYROLL EXPENSE	(3,642)	2,447	-	-	-
Personnel services	181,172	143,518	302,275	244,700	305,600

## General Fund Expenditures

### Community Development Department

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Planning					
Materials and services					
CONTRACT LABOR	6,224	9,205	-	-	-
SUPPLIES	2,614	7,954	11,000	11,000	13,500
PROFESSIONAL DEVELOPMENT	1,158	2,354	8,900	7,300	8,300
MEMBERSHIP AND DUES	640	881	-	-	-
TGM GRANT EXPENSE	-	-	-	-	28,000
TELEPHONE/INTERNET	2,316	2,691	2,400	2,400	2,400
VEHICLE OPERATION & MAINT.	-	-	3,400	2,500	2,500
POSTAGE	1,221	1,062	-	1,300	2,600
EPA GRANT EXPENSE	81,408	6,580	-	-	-
MAINTENANCE AGREEMENT	3,868	4,063	3,900	3,800	5,000
APPLICATION FEES	-	-	14,000	1,200	-
CONTRACTUAL SERVICES	37,724	14,512	5,000	6,000	5,000
INSURANCE	2,430	2,701	3,413	3,100	3,300
LEGAL NOTICES	2,016	1,831	2,500	2,700	2,600
VIDEO TAPE MEETINGS	3,390	2,660	7,000	5,800	7,100
OTHER	120	-	-	-	-
BANK CHARGES	191	-	-	-	-
Materials and services	145,321	56,493	61,513	47,100	80,300
Planning	326,493	200,011	363,788	291,800	385,900
Building					
Personnel services					
Salaries	-	-	-	-	53,300
BUILDING TECHNICIAN	25,201	51,906	54,610	56,000	-
BUILDING OFFICIAL	45,927	-	-	-	-
OVERTIME	-	-	500	-	-
UNEMPLOYMENT INSURANCE	481	795	874	1,100	1,000
SOCIAL SECURITY	5,424	3,885	3,781	4,300	4,100
MEDICAL INSURANCE	19,026	17,768	18,627	15,800	15,000
DENTAL INSURANCE	208	-	-	-	-
LIFE/DISABILITY INSURANCE	313	257	856	300	300
WORKER'S COMPENSATION	601	156	254	200	100
RETIREMENT PLAN	5,407	4,926	5,182	5,400	5,600
ALLOWANCES	332	-	-	-	-
Personnel services	102,921	79,692	84,684	83,100	79,400

## General Fund Expenditures

### Community Development Department

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Planning					
Materials and services					
BDLG LLC INSPECTION SERVICES	56,604	125,626	143,000	109,500	112,500
SUPPLIES	322	1,659	2,500	2,500	2,100
PROFESSIONAL DEVELOPMENT	2,421	423	1,800	1,500	1,600
MEMBERSHIP AND DUES	225	155	-	-	-
TELEPHONE/INTERNET	941	1,496	1,100	1,100	1,000
VEHICLE OPERATION & MAIN.	362	320	1,800	1,800	1,000
PUBLICATIONS & SUBSCRIPT.	-	-	-	-	200
MAINTENANCE AGREEMENT	2,382	2,502	2,500	2,500	2,600
INSURANCE	2,430	2,701	3,413	3,100	3,200
OTHER	-	-	-	-	-
BANK CHARGES	2,121	2,341	3,000	3,000	3,100
Materials and services	67,808	137,224	159,113	125,000	127,300
Building	170,728	216,917	243,797	208,100	206,700
Total Community Development	<b>497,222</b>	<b>416,928</b>	<b>607,585</b>	<b>499,900</b>	<b>592,600</b>

### Parks

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Personnel services					
Salaries	-	-	-	-	36,000
PARKS MAINTENANCE SUPERVISOR	41,707	42,746	43,898	43,900	-
OVERTIME	234	-	-	-	300
UNEMPLOYMENT INSURANCE	319	658	702	800	700
SOCIAL SECURITY	3,246	3,308	3,040	3,400	2,800
MEDICAL INSURANCE	13,333	13,700	14,310	13,900	21,700
DENTAL INSURANCE	80	-	-	-	-
LIFE AND DISABILITY INSURANCE	221	228	237	200	200
WORKER'S COMPENSATION	1,298	1,332	2,379	1,200	1,200
RETIREMENT PLAN	4,403	4,102	4,166	4,100	1,300
ALLOWANCES	480	480	500	500	500
Personnel services	65,321	66,554	69,232	68,000	64,700

## General Fund Expenditures

### Parks

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Materials and services					
CONTRACT LABOR	9,504	20,377	24,000	24,000	40,000
PROFESSIONAL DEVELOPMENT	-	176	600	400	600
TELEPHONE/INTERNET	684	1,200	1,800	1,400	1,800
VEHICLE OPERATION & MAIN.	7,544	5,851	8,000	7,500	8,000
EQUIPMENT MAINTENANCE	808	1,668	1,800	1,800	1,800
INSURANCE	2,880	2,701	3,413	3,100	3,160
UTILITIES	4,002	5,034	5,000	5,100	5,200
SUPPLIES & MAINTENANCE	14,061	17,123	18,000	18,000	20,000
Materials and services	39,483	54,129	62,613	61,300	80,560
Parks – operating	104,804	120,682	131,845	129,300	145,260
Capital outlay					
SECURITY CAMERAS	-	-	10,000	10,200	-
CAPITAL: PARK IMPROVEMENTS	12,840	-	-	-	200,000
CAPITAL: LAND ACQUISITION	-	-	-	-	25,000
CAPITAL: POCKET PARK 18TH ST	7,280	-	-	-	-
CAPITAL: TENNIS COURT	14,787	-	-	-	-
CAPITAL: DOG PARK	20,661	-	-	-	15,000
Capital outlay	55,568	-	10,000	10,200	240,000
Transfers					
TRANSFER TO 2011 DEBT SERVICE	3,745	3,690	3,877	3,877	3,796
Transfers	3,745	3,690	3,877	3,877	3,796
Parks - non-operating expenditures	-	3,690	13,877	14,077	243,796
<b>Total Parks</b>	<b>164,117</b>	<b>124,372</b>	<b>145,722</b>	<b>143,377</b>	<b>389,056</b>

## General Fund Expenditures

### Municipal Court

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Personnel services					
Salaries	-	-	-	-	121,500
COURT ADMINISTRATOR	54,812	56,144	58,316	60,200	-
COURT CLERK	28,539	42,202	43,919	44,800	-
PART-TIME COURT CLERK	-	11,787	14,226	14,800	-
OVERTIME	-	-	500	-	2,000
UNEMPLOYMENT INSURANCE	689	1,654	1,864	2,200	2,300
SOCIAL SECURITY	6,089	7,966	8,249	9,200	9,400
MEDICAL INSURANCE	24,275	31,468	32,937	33,100	38,200
DENTAL INSURANCE	160	-	-	-	-
LIFE AND DISABILITY INSURANCE	427	496	635	500	500
WORKER'S COMPENSATION	178	285	394	200	200
RETIREMENT PLAN	7,886	7,953	8,628	8,700	8,600
Personnel services	123,056	159,954	169,668	173,700	182,700
Materials and services					
MUNI JUDGE CONTRACT	47,532	64,236	67,000	66,700	68,000
CONTRACT PUBLIC DEFENDER	8,589	7,838	11,700	10,300	11,000
CONTRACT PROSECUTOR	25,935	27,811	34,000	26,400	29,000
CONTRACT LABOR	22,248	-	-	-	-
SUPPLIES	4,091	5,162	7,200	5,000	5,100
PROFESSIONAL DEVELOPMENT	1,401	1,692	5,000	3,200	3,300
MEMBERSHIP AND DUES	195	195	300	200	300
TELEPHONE/INTERNET	2,281	2,038	2,400	1,800	2,400
BUILDING MAINTENANCE	-	-	1,000	2,500	1,000
PUBLICATIONS & SUBSCRIPT.	16	840	500	500	500
POSTAGE	1,320	1,460	1,700	1,500	1,700
MAINTENANCE AGREEMENT	147	135	1,500	1,000	9,000
JUROR'S FEES AND MEALS	691	-	1,000	500	1,000
WITNESS FEES / MILEAGE	356	-	700	400	700
BANK CHARGES	2,776	3,414	3,700	3,600	3,700
Materials and services	117,578	114,822	137,700	123,600	136,700
Municipal Court - operations	240,634	274,776	307,368	297,300	319,400
Capital outlay	-	-	-	-	50,000
Total Municipal Court	240,634	274,776	307,368	297,300	369,400

# General Fund Expenditures

## Administration

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Mayor and City Council					
Materials and services					
SUPPLIES	1,168	1,514	3,500	3,500	4,000
AUDIO/VIDEO SUPPLIES	-	2,510	-	-	-
PROFESSIONAL DEVELOPMENT	3,230	6,414	9,000	7,000	10,000
COUNCIL MEETINGS EXPENSE	976	415	1,500	3,000	12,000
MEMBERSHIP AND DUES	10,156	10,052	13,000	11,300	12,000
CONTRACT SERVICES	1,027	-	-	-	-
INSURANCE	-	-	94	-	-
VIDEO TAPE MEETINGS	6,925	5,565	8,000	7,400	-
VOLUNTEER RECOGNITION	1,148	2,212	5,100	2,500	2,500
Community grant funding				-	5,000
OTHER	331	-	-	-	-
Materials and services	24,961	28,682	40,194	34,700	45,500
Mayor and City Council	24,961	28,682	40,194	34,700	45,500
City Manager's Office					
Personnel services					
Salaries	-	-	-	-	275,500
CITY MANAGER	99,166	119,298	107,786	104,600	-
CITY RECORDER/ECON DEV COORD	9,544	34,069	65,557	67,600	-
ASSISTANT TO THE CITY MANG/PIO	-	-	45,864	50,700	-
EXECUTIVE ASST	16,600	39,452	-	-	-
HUMAN RESOURCE MANAGER	27,636	27,879	37,064	40,900	-
RECEPTION / RECORDS ASSISTANT	-	-	-	-	-
UNEMPLOYMENT INSURANCE	1,322	3,115	4,100	4,500	5,200
SOCIAL SECURITY	11,722	16,898	17,063	20,200	21,100
MEDICAL INSURANCE	12,509	25,073	47,875	47,200	68,400
DENTAL INSURANCE	185	-	-	-	-
LIFE & DISABILITY INSURANCE	202	424	1,539	900	1,100
WORKER'S COMPENSATION	448	605	1,129	700	800
RETIREMENT PLAN	16,920	25,293	33,228	14,500	10,100
ALLOWANCES	963	1,184	1,400	1,000	2,400
Personnel services	197,216	293,290	362,605	352,800	384,600

# General Fund Expenditures

## Administration

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Materials and services					
CONTRACT LABOR	20,189	-	-	-	-
SUPPLIES	3,934	5,813	5,100	5,800	15,000
PROFESSIONAL DEVELOPMENT	9,596	9,432	16,000	15,800	18,000
MEMBERSHIP AND DUES	1,917	3,428	5,100	4,000	6,000
TELEPHONE/INTERNET	1,942	2,380	2,000	1,800	2,000
PUBLICATION AND SUBSCRIPT.	270	804	500	400	-
POSTAGE	2,052	1,898	2,500	2,100	3,000
MAINTENANCE AGREEMENT	3,900	4,096	4,000	4,100	4,000
CONTRACTUAL SERVICES	-	-	10,000	11,000	-
LEGAL SERVICES	60,806	60,789	86,700	95,000	100,000
CITY'S WEBSITE	1,689	1,689	1,700	4,100	13,600
OTHER	993	-	-	-	-
RECORDS RETENTION	2,265	5,382	9,500	9,800	5,000
FACILITATION & TEAM BUILDING	1,357	2,200	3,600	2,000	3,600
Materials and services	110,908	97,912	146,700	155,900	170,200
City Manager's Office	308,124	391,202	509,305	508,700	554,800
Finance and Information Technology					
Personnel services					
Salaries	-	-	-	-	251,100
FINANCE DIRECTOR	72,199	85,935	88,503	61,500	-
ACCOUNTING CLERK	25,954	32,682	34,747	35,600	-
ASST FINANCE DIRECTOR	62,037	63,902	67,336	67,800	-
PT FINANCE CLERK	4,805	14,332	17,209	8,200	-
OVERTIME	-	-	500	-	-
UNEMPLOYMENT INSURANCE	1,265	2,896	3,325	3,400	4,800
SOCIAL SECURITY	12,334	14,771	14,836	13,200	19,200
MEDICAL INSURANCE	31,003	43,689	44,722	36,000	63,800
DENTAL INSURANCE	232	-	-	-	-
LIFE & DISABILITY INSURANCE	717	834	926	800	1,200
WORKERS COMPENSATION	424	581	987	500	700
RETIREMENT PLAN	12,094	12,580	13,863	11,300	13,800
ALLOWANCES	480	480	525	400	500
Personnel services	223,543	272,681	287,479	238,700	355,100

# General Fund Expenditures

## Administration

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Materials and services					
CONTRACT LABOR	12,314	-	-	8,900	-
TAXES AND ASSESSMENTS	5,135	4,929	5,000	5,400	5,500
SUPPLIES	3,897	3,454	8,000	6,000	6,100
PROFESSIONAL DEVELOPMENT	2,516	5,118	10,000	6,000	6,100
MEMBERSHIP AND DUES	2,270	2,313	2,600	2,000	2,000
TELEPHONE/INTERNET	4,671	3,716	3,500	3,300	3,400
PRINTING & PUBLICATION	3,922	3,548	4,500	4,000	4,100
POSTAGE	3,273	6,318	5,000	2,000	2,000
AUDIT	39,030	30,140	32,600	27,000	27,500
MAINTENANCE AGREEMENT	15,096	15,948	14,000	14,200	14,500
MAINTENANCE CASELLE SUPPORT	10,147	27,823	19,000	18,300	18,700
TECHNICAL ASSISTANCE	19,750	22,488	27,000	40,300	41,100
CONTRACTUAL SERVICES	-	-	-	40,000	9,000
OTHER	456	-	-	-	-
BANK CHARGES	4,345	4,496	5,000	4,900	5,000
Materials and services	126,820	130,291	136,200	182,300	145,000
Finance and Information Technology	350,363	402,972	423,679	421,000	500,100
Capital outlay					
MS OFFICE UPGRADES	11,948	-	-	-	-
TECHNOLOGY CONTINUOUS IMPROV	32,333	29,579	105,000	100,000	40,000
ACCOUNTING SYSTEM & SERVER	12,133	41,358	-	-	-
Capital outlay	56,413	70,937	105,000	100,000	40,000
Debt service					
DEBT SERVICE:PRINCIPAL PAYMENT	13,608	14,130	14,673	14,673	7,546
DEBT SERVICE: INTEREST PYMT	1,772	1,249	710	708	144
Debt service	15,380	15,380	15,383	15,381	7,690
Transfers					
TRANSFER TO 2011 LOCAP DEBT	14,981	14,760	15,503	15,503	14,661
Transfers	14,981	14,760	15,503	15,503	14,661
Finance and Information Technology - non-operating expenditures	86,774	101,077	135,886	130,884	62,351
Total Finance and Information Technology	437,137	504,050	559,565	551,884	562,451

# General Fund Expenditures

## City Hall

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Personnel services					
Salaries	-	-	-	-	34,300
BUILDING MAINTENANCE WORKER	30,689	30,118	32,243	29,600	-
OVERTIME	415	239	400	1,400	500
UNEMPLOYMENT INSURANCE	257	504	515	600	700
SOCIAL SECURITY	2,417	2,358	2,335	2,300	2,700
MEDICAL INSURANCE	17,227	16,638	18,627	9,300	8,500
DENTAL INSURANCE	139	-	-	-	-
LIFE AND DISABILTY INSURANCE	188	176	275	200	200
WORKER'S COMPENSATION	876	856	1,504	800	1,200
RETIREMENT	2,075	1,640	1,715	800	1,300
ALLOWANCES	480	462	480	500	500
Personnel services	54,764	52,990	58,094	45,500	49,900
SUPPLIES	8,387	7,113	9,500	9,500	9,700
VEHICLE OPERATION & MAIN.	-	-	-	200	300
BUILDING MAINTENANCE	5,724	5,859	6,500	6,000	6,100
MAINTENANCE AGREEMENT	-	-	500	-	-
LANDSCAPING	2,820	2,820	3,000	2,800	2,900
UTILITIES	11,886	11,425	12,500	9,000	9,200
OTHER	250	-	-	-	-
Materials and services	29,068	27,217	32,000	27,500	28,200
City Hall - operations	83,831	80,207	90,094	73,000	78,100
Capital outlay					
Vehicles	-	-	-	-	20,000
CAPITAL: FACILITY IMPROVEMENTS	14,035	49,088	25,000	25,200	25,000
Capital outlay	14,035	49,088	25,000	25,200	45,000
Total City Hall	97,866	129,294	115,094	98,200	103,100

## General Fund Expenditures

### Non-departmental

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Materials and services					
SIUSLAW OUTREACH SVC. GRANT	15,000	15,600	16,300	16,300	20,000
RHODY EXPRESS CONTRIBUTION	30,000	30,000	31,500	31,500	31,500
MARKETING CONTRACT SERVICES	50,000	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	70,000
Fiber Study (grant funded 90%)	-	-	-	-	50,000
EMERGENCY MANAGEMENT	-	-	-	-	10,000
<b>Materials and services</b>	<b>95,000</b>	<b>45,600</b>	<b>47,800</b>	<b>47,800</b>	<b>181,500</b>
<b>Non-departmental</b>	<b>95,000</b>	<b>45,600</b>	<b>47,800</b>	<b>47,800</b>	<b>181,500</b>
<b>Capital outlay</b>	<b>17,651</b>	<b>-</b>	<b>375,000</b>	<b>370,000</b>	<b>-</b>
Transfers					
TRANSFER TO AIRPORT FUND	28,012	30,000	22,400	22,400	10,000
TRANSFER TO WATER	-	-	-	-	-
TRANSFER TO EVENTS CENTER FUND	-	-	145,000	145,000	90,000
TRANSFER TO 2010B BOND FUND	29,388	29,362	29,325	29,325	29,057
<b>Transfers</b>	<b>57,400</b>	<b>59,362</b>	<b>196,725</b>	<b>196,725</b>	<b>129,057</b>
<b>Total non-operating</b>	<b>75,051</b>	<b>59,362</b>	<b>571,725</b>	<b>566,725</b>	<b>129,057</b>
<b>Total Non-departmental</b>	<b>170,051</b>	<b>104,962</b>	<b>619,525</b>	<b>614,525</b>	<b>310,557</b>
<b>Other requirements</b>					
CONTINGENCY	-	-	385,000	-	567,000
UNAPPR ENDING FUND BAL.	-	-	573,292	-	1,119,120
RESERVED UEFB	-	-	300,000	-	-
<b>Total other requirements</b>	<b>-</b>	<b>-</b>	<b>1,258,292</b>	<b>-</b>	<b>1,686,120</b>
<b>Total expenditures and other requirements</b>	<b>4,233,616</b>	<b>4,341,162</b>	<b>6,762,846</b>	<b>5,236,073</b>	<b>7,360,672</b>

## Street Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	519,094	295,506	322,000	650,776	247,935
Current year resources					
STATE HIGHWAY APPORTIONMT	(463,220)	(484,299)	(515,000)	(487,000)	(504,400)
ODOT STP FUND EXCHANGE	-	-	(190,000)	(190,000)	(92,700)
GRANT- RHODY MULTIUSE PATH	(2,072)	(111,826)	(900,000)	(50,000)	(850,000)
GRANT - SPRUCE ST CULVERT	-	-	(45,000)	-	(45,000)
STATE GRANT: SCENIC BYWAYS	(551,826)	-	-	-	-
FURA GRANT: PAVE 2ND TO HARBOR	(188,701)	-	-	-	-
REGISTRATION FEE	-	-	-	-	(72,000)
Intergovernmental	1,205,817	596,125	1,650,000	727,000	1,564,098
STREET FEE	(280,379)	(287,801)	(280,000)	(289,300)	(318,200)
STREET INSPECTIONS	-	(537)	-	-	-
Charges for services	280,379	288,338	280,000	289,300	318,200
INTEREST INCOME	(1,261)	(1,901)	(1,400)	(1,200)	(1,000)
HEMLOCK LID PRINCIPAL	(7,158)	(4,939)	(4,121)	(4,400)	(3,800)
HEMLOCK LID INTEREST	(925)	(618)	(291)	(500)	(200)
OTHER	(7,644)	-	-	(400)	-
Miscellaneous	16,988	7,459	5,812	(6,500)	5,000
TRANSFER IN - FROM STREET SDC	-	-	(400,000)	-	(500,000)
Transfers	-	-	400,000	-	500,000
LOAN PROCEEDS	(250,000)	(250,000)	(250,000)	-	(1,300,000)
Debt proceeds	250,000	250,000	250,000	-	1,300,000
Total current year resources	1,753,184	1,141,921	2,585,812	1,009,800	3,687,298
Total resources	<b>2,272,279</b>	<b>1,437,428</b>	<b>2,907,812</b>	<b>1,660,576</b>	<b>3,935,233</b>

## Street Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Expenditures					
Salaries					36,000
UTILITY WORKER - STREETS	30,608	33,234	33,614	34,200	
OVERTIME	-	-	500	-	500
UNEMPLOYMENT INSURANCE	274	534	538	800	700
SOCIAL SECURITY	2,342	2,579	2,435	2,700	2,800
MEDICAL INSURANCE	16,408	15,975	16,721	16,600	19,400
DENTAL INSURANCE	-	-	-	-	
LIFE AND DISABILITY INSURANCE	158	178	258	200	200
WORKER'S COMPENSATION	1,859	2,106	3,440	2,000	2,800
RETIREMENT PLAN	923	1,794	1,788	1,800	1,300
ALLOWANCES	-	480	480	500	500
adjustment to reconcile to audit	850	137	-	-	-
Personal services	53,422	57,016	59,774	58,800	64,200
CONTRACT LABOR	15,438	11,478	13,920	13,900	15,000
SUPPLIES & TOOLS	3,611	2,642	3,100	3,100	3,500
SHOP SUPPLIES	-	-	-	-	-
PROFESSIONAL DEVELOPMENT	251	1,396	1,000	500	1,000
MEMBERSHIP AND DUES	-	-	-	-	-
VEHICLE OPERATION & MAIN.	11,814	10,443	12,750	10,000	11,300
CONTRACTUAL SERVICES	3,835	22,883	4,000	9,000	10,000
EQUIPMENT MAINTENANCE	8,713	6,924	8,000	6,000	10,000
TRAFFIC CONTROL DEVICES	28,956	31,459	30,000	20,000	30,000
BUILDING MAINTENANCE	256	214	500	500	500
INSURANCE	23,943	24,311	30,714	27,900	28,400
UTILITIES	113,570	109,947	114,000	114,800	117,100
STREET REPAIR MATERIALS	15,378	11606.65- E141	20,000	26,000	25,000
BAD DEBT EXPENSE	1,529	883	-	-	-
BANK CHARGES	162	247	200	100	200
Materials and services	227,455	222,826	238,184	231,800	252,000

## Street Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
CRACK/HOT OIL CHIP SEAL	250,358	-	75,000	73,700	100,000
BIKE LANES/SHARROWS	-	14,281	-	-	10,000
SIDEWALKS & ADA RAMPS	-	-	50,000	50,000	50,000
SPRUCE STREET CULVERT BRIDGE	-	-	50,000	-	50,000
12TH ST BIKE PATH	1,241	-	-	-	-
EQUIPMENT: ROW MOWER	-	-	-	-	100,000
CAPITAL: SCENIC BYWAYS GRANT	688,382	-	-	-	-
CAPITAL: RHODY MULTIUSE PATH	2,309	124,625	900,000	50,000	850,000
SDC CAPITAL RHODY MULTIUSEPATH	-	-	100,000	-	200,000
CAPITAL: FURA PAVE 2ND HARBOR	188,701	-	-	-	-
CAPITAL: NEW DEVELOPMENT	-	-	300,000	-	300,000
CAPITAL: PRESERVATION & IMPROV	234,396	29,875	250,000	624,000	440,000
Capital outlay	1,365,386	168,781	1,725,000	797,700	2,100,000
TRANS OUT: PW ADMIN	48,947	50,082	36,690	36,700	37,600
TRANS OUT: ADMIN SERVICES	63,952	43,355	51,050	51,100	56,600
INTERFUND REPAY ST SDC 111	80,000	80,000	80,000	80,000	80,000
INTERFUND REPAY WTR SDC 112	24,000	24,000	24,000	24,000	24,000
TRANSFER TO 2011 BOND FUND - LOCAP	22,471	22,140	23,255	23,255	22,777
Transfers	239,370	219,577	214,995	215,055	220,977
OPB 2014 - principal	57,152	59,305	37,870	47,855	48,950
Siuslaw Bank 2012 - principal	23,277	47,331	49,025	49,025	50,770
Debt service - principal	80,429	106,636	86,895	96,880	99,720
OPB 2014 - interest	6,506	4,181	1,825	6,467	5,372
Siuslaw Bank 2012 - interest	4,205	7,633	5,939	5,939	4,194
FFCO 2015 - interest	-	-	52,256	-	80,000
Debt service - interest	10,711	11,815	60,020	12,406	89,566
Debt service	91,140	118,450	146,915	109,286	189,286
<b>Total expenditures</b>	<b>1,976,772</b>	<b>786,651</b>	<b>2,384,868</b>	<b>1,412,641</b>	<b>2,826,463</b>
Other requirements					
Contingency	-	-	250,000	-	1,108,770
Unappropriated fund balance	-	-	272,944	-	-
Total other requirements	-	-	522,944	-	1,108,770
<b>Total expenditures and other requirements</b>	<b>1,976,772</b>	<b>786,651</b>	<b>2,907,812</b>	<b>1,412,641</b>	<b>3,935,233</b>

## 9-1-1 Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	5,437	12,999	-	-	4,850
Current year resources					
Intergovernmental					
9-1-1 PAYMENTS	(42,324)	(39,891)	(39,000)	(40,000)	(41,827)
DUNES CITY 911 TAX	(6,312)	(6,150)	(6,000)	(6,100)	(6,300)
911 PSAP-LCOG-UNINCORPORATED	(10,000)	(58,843)	(10,000)	(10,000)	(10,000)
GRANT REVENUE DISPATCH CONOLES	-	(10,227)	-	-	-
Intergovernmental	58,636	115,112	55,000	56,100	58,127
Charges for services					
USER FEES	(165,374)	(175,902)	(152,000)	(155,800)	(151,930)
Charges for services	165,374	175,902	152,000	155,800	151,930
Miscellaneous					
INTEREST INCOME	(52)	(75)	(50)	-	-
Miscellaneous	52	75	50	-	-
<b>Total current year resources</b>	<b>224,062</b>	<b>291,089</b>	<b>207,050</b>	<b>211,900</b>	<b>210,057</b>
Expenditures					
Capital outlay					
CAPITAL: DISPATCH CONSOLES	-	119,127	-	-	-
Capital outlay	-	119,127	-	-	-
Transfers					
Transfer TO GENERAL FUND	216,500	184,961	207,050	207,050	214,907
Transfers	216,500	184,961	207,050	207,050	214,907
<b>Total expenditures</b>	<b>216,500</b>	<b>304,088</b>	<b>207,050</b>	<b>207,050</b>	<b>214,907</b>
Other requirements					
Contingency	-	-	-	-	-
<b>Total expenditures and other requirements</b>	<b>216,500</b>	<b>304,088</b>	<b>207,050</b>	<b>207,050</b>	<b>214,907</b>

## Room Tax Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	1,733	9	15,000	33,586	45,886
Current year resources					
Taxes					
ROOM TAX	(244,075)	(282,778)	(278,000)	(298,500)	(314,900)
Taxes	244,075	282,778	278,000	298,500	314,900
Total current year resources	244,075	282,778	278,000	298,500	314,900
Total resources	<b>245,809</b>	<b>282,786</b>	<b>293,000</b>	<b>332,086</b>	<b>360,786</b>
Expenditures					
Materials and services					
MARKETING CONTRACT SERVICES	-	50,000	111,200	119,400	126,000
Materials and services	-	50,000	111,200	119,400	126,000
Transfers					
TRANSFER OUT - TO G.F. CHAMBER	45,800	-	-	-	-
TRANSFER OUT: TO G.F. ECON DEV	-	-	-	-	-
TRANSFER TO: EVENTS CENTER	200,000	199,200	166,800	166,800	201,200
Transfers	245,800	199,200	166,800	166,800	201,200
Total expenditures	245,800	249,200	278,000	286,200	327,200
Other requirements					
Contingency	-	-	15,000	-	33,586
Total expenditures and other requirements	<b>245,800</b>	<b>249,200</b>	<b>293,000</b>	<b>286,200</b>	<b>360,786</b>

## Florence Event Center Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning balance	301,879	320,348	285,000	328,077	328,077
Current year resources					
Intergovernmental					
LANE COUNTY DEBT CONTRIB. FEC	-	-	-	-	-
RTMP GRANT	(78,886)	(82,821)	(83,000)	(85,800)	(88,000)
Intergovernmental	78,886	82,821	83,000	85,800	88,000
Charges for services					
TICKET FEES	(1,410)	-	-	(300)	-
Credit Card Fee	(3,579)	(4,130)	(5,500)	(5,000)	(4,000)
FOOD & BEVERAGE	(16,640)	(16,693)	(17,000)	(12,000)	(10,000)
Concessions	-	-	-	-	(6,000)
TICKET SURCHARGE	(23,782)	(33,655)	(30,000)	(24,000)	(21,000)
ADVERTISING	(227)	(150)	-	(300)	(500)
ART COMMISSIONS	(1,799)	(2,293)	(2,100)	(1,200)	(1,000)
ART SALES	(2,511)	(3,492)	(3,500)	(2,500)	(3,000)
SHOW SALES	(79,341)	(122,355)	(127,000)	(138,200)	(125,000)
Charges for services	129,288	182,768	185,100	183,500	170,500
Miscellaneous					
INTEREST INCOME	(617)	(896)	(800)	(1,000)	(1,000)
DONATIONS	(961)	(1,160)	(500)	(300)	-
FRIENDS OF FEC DONATIONS	(24,720)	(3,002)	(20,000)	(13,500)	(25,000)
OTHER	(3,856)	(573)	(500)	(200)	-
BUILDING RENTAL	(103,196)	(107,061)	(110,000)	(100,000)	(100,000)
OFF SITE EQUIPMENT RENTAL	(5,382)	(6,584)	(7,000)	(7,500)	(6,000)
Miscellaneous	138,732	119,277	138,800	122,500	132,000
Transfers					
TRANSFER FROM ROOM TAX FUND	(200,000)	(199,200)	(166,800)	(166,800)	(201,200)
TRANSFER IN FROM GENERAL FUND	-	-	(145,000)	(145,000)	(90,000)
TRANSFER IN - WLCF ENDOW. FUND	(3,391)	(3,435)	(4,000)	(400)	(400)
Transfers	203,391	202,635	315,800	312,200	291,600
Debt proceeds					
PROCEEDS FROM DEBT	-	-	(200,000)	-	-
Debt proceeds	-	-	200,000	-	-
Current year resources	550,297	587,500	922,700	704,000	682,100
Total resources	<b>852,176</b>	<b>907,848</b>	<b>1,207,700</b>	<b>1,032,077</b>	<b>1,010,177</b>

## Florence Event Center Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Expenditures					
Salaries	-	-	-	-	190,800
EVENT CENTER DIRECTOR	78,767	80,166	82,697	81,000	-
MARKETING SPECIALIST	32,360	23,923	39,312	17,500	-
MAINTENANCE TECHNICIAN	29,320	33,196	34,428	34,000	-
FEC OFFICE COORDINATOR	-	5,670	32,760	33,100	-
OVERTIME	-	-	1,000	1,000	-
UNEMPLOYMENT INSURANCE	1,144	2,208	3,027	3,200	3,600
SOCIAL SECURITY	10,614	10,783	13,440	12,700	14,600
MEDICAL INSURANCE	46,932	48,942	74,507	84,600	84,400
DENTAL INSURANCE	324	-	-	-	-
LIFE AND DISABILITY INSURANCE	685	697	2,034	1,100	900
WORKER'S COMPENSATION	2,018	2,363	3,810	2,000	2,700
RETIREMENT PLAN	11,600	10,929	13,514	11,400	12,700
ALLOWANCES	628	480	1,000	500	500
Payroll accruals	-	-	-	4,000	-
Personnel services	214,390	219,358	301,529	286,100	310,200
SHOW EXPENSES	63,883	110,514	132,000	125,000	118,900
ART EXPENSES	2,511	3,302	3,500	2,000	3,000
Concession cost of sales	-	-	-	-	3,000
Contract services - concessions/kitchen	-	-	-	-	2,000
BUSINESS OPPORTUNITY FUND	-	-	20,000	-	10,000
COPIER EXPENSES	2,628	2,931	3,000	2,800	3,000
OFFICE SUPPLIES	2,839	2,391	3,500	4,200	3,500
JANITORIAL SUPPLIES	2,876	4,512	4,500	4,000	4,500
BUILDING SUPPLIES	2,424	2,839	3,500	2,500	3,500
PROFESSIONAL DEVELOPMENT	-	-	8,500	2,000	2,000
TELEPHONE	1,272	433	500	500	500
INTERNET SERVICE	2,001	2,980	3,000	2,400	3,000
GENERATOR OP & MAINTENANCE	-	550	1,000	2,000	2,500
EQUIPMENT MAINTENANCE	2,746	4,632	7,000	4,000	6,000
BUILDING MAINTENANCE	6,625	4,296	-	3,000	5,000
RESERVE: BDLG MAINTENANCE EXP	7,000	-	-	-	-
POSTAGE	978	186	-	200	500
CONTRACTUAL -LANDSCAPE	2,968	1,800	2,000	4,000	2,500
CONTRACTUAL-TICKET OFFICE	11,689	13,284	5,000	500	2,000
CONTRACTUAL-MAINT. TECH.	9,748	6,292	8,000	7,500	8,000

## Florence Event Center Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
CONTRACTUAL-MARKETING DIRECTOR	10,575	17,175	-	20,000	10,000
PRINTING	(226)	-	-	-	-
DUES / SUBSCRIPTIONS	1,273	2,490	-	4,000	3,500
TRAVEL	226	231	-	-	-
TRAINING	-	123	-	-	-
UTILITIES- ELECTRICAL	18,795	19,295	21,000	18,000	20,000
UTILITIES -WATER	6,580	6,701	6,800	7,200	7,400
UTILITIES -PROPANE	3,549	5,009	6,100	3,800	4,000
UTILITIES-GARBAGE	2,731	3,021	3,100	3,500	4,000
INSURANCE	12,005	11,705	15,035	13,100	14,000
ADVERTISING	1,105	36,752	35,000	31,000	35,000
THEATER SUPPLY	2,372	1,100	3,000	3,000	3,000
WEB PAGE DEVELOPMENT & MAINT	100	300	1,500	6,000	1,500
RTMP EXPENDITURES	12,926	-	-	-	-
TRT MARKETING EXPENSE	15,569	-	-	-	-
FRIENDS EXPENSES	2,343	5,797	5,000	2,000	5,000
VOLUNTEER EXPENSES	1,496	1,016	2,000	2,000	2,000
OTHER	928	523	-	-	-
TICKET CHARGES	5,194	6,977	7,500	5,500	6,500
BANK CHARGES	4,055	5,145	6,000	4,000	5,500
Materials and services	223,785	284,303	317,035	289,700	304,800
Capital outlay					
CAPITAL: EQUIP/FACILITY IMPROV	44,318	21,917	200,000	160,000	50,000
CAPITAL: FEC GENERATOR	-	-	-	-	-
CAPITAL: FRIENDS DONATION	-	-	20,000	10,000	25,000
Capital outlay	44,318	21,917	220,000	170,000	75,000
Transfers					
TRANSFER OUT: ADMIN SERVICES	49,334	54,193	-	-	-
Transfers	49,334	54,193	-	-	-
Debt service					
DEBT PRINCIPAL PAYMENT	-	-	16,000	-	-
DEBT INTEREST PAYMENT	-	-	9,000	-	-
Debt service	-	-	25,000	-	-
Total expenditures	531,828	579,771	863,564	745,800	690,000

## Florence Event Center Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Other requirements					
Contingency	-	-	130,000	-	320,177
Unappropriated fund balance	-	-	214,136	-	-
Total other requirements	-	-	344,136	-	320,177
Total expenditures and other requirements	<b>531,828</b>	<b>579,771</b>	<b>1,207,700</b>	<b>745,800</b>	<b>1,010,177</b>

## FEC Debt Service Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	72	26,494	112,919	112,919	58,871
Current year resources					
Intergovernmental					
LANE COUNTY DEBT CONTRIB. FEC	(182,170)	(236,974)	(95,600)	(96,000)	(95,060)
Intergovernmental	182,170	236,974	95,600	96,000	95,060
Total current year resources	182,170	236,974	95,600	96,000	95,060
Total resources	<b>182,242</b>	<b>263,468</b>	<b>208,519</b>	<b>208,919</b>	<b>153,931</b>
Expenditures					
Debt service					
DEBT PRINCIPAL PAYMENT	135,000	135,000	140,000	140,000	150,000
DEBT INTEREST PAYMENT	20,096	14,899	9,398	9,398	3,281
DEBT SERVICE FEES	652	650	655	650	650
Debt service	155,748	150,549	150,053	150,048	153,931
Total expenditures	155,748	150,549	150,053	150,048	153,931
Other requirements					
Unappropriated ending fund balance	-	-	58,466	-	-
Total expenditures and other requirements	<b>155,748</b>	<b>150,549</b>	<b>208,519</b>	<b>150,048</b>	<b>153,931</b>

## Water Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	692,035	532,411	580,000	568,107	465,766
Current year resources					
FURA GRANT: OLD TOWN TO KING	(368,592)	-	-		
FURA GRANT: BAY ST LOOP	(617,629)	-	-		
EPA GRANT	(20,428)	(27,977)	(10,000)	(28,000)	-
Intergovernmental	1,006,649	27,977	10,000	28,000	-
PLAN REVIEW	(500)	(340)	-	(1,000)	-
BID DOCUMENTS - WATER	(140)	-	-		
OFF SITE INSPECTIONS	(214)	(375)	-	-	-
SERVICE CHARGE - WATER	(1,887,428)	(1,931,130)	(2,037,000)	(1,982,000)	(2,026,000)
WATER SERVICE CONNECTIONS	(4,525)	(11,825)	(10,000)	(16,000)	(12,000)
WELL REHABILITATION FEE	(59,644)	(59,569)	(60,000)	(60,000)	(60,000)
Charges for services	1,952,452	2,003,239	2,107,000	2,059,000	2,098,000
MISC RENTALS	(7,115)	(7,676)	(7,650)	(8,000)	(8,000)
MISCELLANEOUS	(8,506)	(9,202)	(8,000)	(23,000)	(9,000)
REIMBURSEMENTS	-	-	-		
Miscellaneous	15,621	16,877	15,650	31,000	17,000
TRANSFER IN DEBT PROCEEDS 2011	-	-	-		
TRANSFER IN: WTR SDC FUND 112	-	-	-		(550,000)
Transfers	-	-	-	-	550,000
LOAN PROCEEDS	-	-	-	-	-
LOAN PROCEEDS-2013 Bond Refund	(1,476,848)	-	-	-	-
LOAN PROCEEDS	(205,000)	-	(595,000)	-	(1,500,000)
Debt proceeds	1,681,848	-	595,000	-	1,500,000
Total current year resources	4,656,569	2,048,094	2,727,650	2,118,000	4,165,000
Total resources	5,348,604	2,580,504	3,307,650	2,686,107	4,630,766

## Water Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Expenditures					
Salaries	-	-	-	-	218,800
TREATMENT PLANT OPS (2)	86,915	88,738	92,380	89,500	-
UTILITY WORKERS (2)	70,800	71,554	73,784	72,700	-
FIELD ASSISTANT	41,928	42,708	43,834	43,900	-
OVERTIME	2,907	4,068	3,600	2,600	3,600
UNEMPLOYMENT INSURANCE	1,588	3,251	3,360	4,000	4,200
SOCIAL SECURITY	15,532	15,946	15,029	15,900	17,000
MEDICAL INSURANCE	82,635	77,274	80,070	69,500	79,800
DENTAL INSURANCE	635	-	-	-	-
LIFE AND DISABILITY INSURANCE	1,081	1,086	1,715	1,000	1,100
WORKER'S COMPENSATION	6,142	6,557	11,321	6,000	8,900
RETIREMENT PLAN	15,374	13,540	13,538	12,100	12,000
ALLOWANCES	1,920	2,400	2,340	2,000	2,400
Personnel services	327,457	327,122	340,971	319,200	347,800
CONTRACT LABOR	4,525	2,672	6,960	7,000	7,200
SUPPLIES & TOOLS	8,862	8,970	10,000	9,700	10,000
PROFESSIONAL DEVELOPMENT	846	3,354	3,000	2,000	3,000
DUES	1,670	990	1,500	1,000	1,500
TELEPHONE/INTERNET	2,629	4,068	4,000	3,600	3,650
VEHICLE OPERATION & MAIN.	10,875	16,464	12,500	11,000	12,000
POSTAGE	9,503	10,718	11,000	10,100	10,300
MAINTENANCE AGREEMENT	10,549	10,517	11,000	10,500	10,000
CONSULTING/CONTRACTUAL SERVICE	13,010	20,338	20,000	10,000	15,000
EQUIPMENT MAINTENANCE	803	485	1,500	1,600	1,500
BUILDING MAINTENANCE	1,185	7,515	10,000	4,000	5,000
UTILITY PROCESSING SERVICES	1,148	2,404	3,600	3,000	3,080
INSURANCE	15,303	14,868	18,769	17,000	17,380
UTILITIES	64,793	60,071	68,000	68,500	69,885
CHEMICALS	69,317	79,964	72,000	65,000	66,300
PLANT MAINTENANCE	12,411	17,708	12,000	8,000	11,000
WELL MAINTENANCE	7,048	4,748	10,000	4,700	10,000
DIST. SYSTEM MAINTENANCE	90,495	87,549	75,000	75,000	85,000
PUMP STATION MAINTENANCE	-	-	8,000	8,000	8,000
LAB TESTING	4,849	4,925	10,000	7,500	7,500
EPA URBAN WATER GRANT EXP.	20,428	30,199	10,000	20,600	-
EPA URBAN WATER MATCH EXP.	368	7,152	10,000	6,300	-
HECETA WATER - DEBT PAYMENT	1,835	1,747	2,500	1,800	1,792

SOS - - 7,500

## Water Fund

### Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
BAD DEBT EXPENSE	8,522	4,105	-	300	250
RESERVOIR MAINTENANCE	436	3,207	5,000	5,000	15,000
BANK CHARGES	6,888	6,024	7,650	4,700	5,750
Materials and services	368,298	410,763	403,979	365,900	387,587
FURA CAPITAL: BAY STREET LOOP	747,447	-	-	-	-
FURA CAPITAL: OLD TOWN TO KING	542,933	-	-	-	-
WATER PROJECT WELL #13	-	45,046	145,000	50,000	350,000
EQUIPMENT: SCADA	59,860	-	-	14,000	-
WELL REHAB	90,788	2,385	55,000	55,000	55,000
CAPITAL: RESERVOIR	4,290	249,999	250,000	250,000	250,000
CAPITAL: EMERGENCY GENERATOR	117,149	-	-	-	30,000
CAPITAL: E RESERV PUMP STATION	15,787	84,671	345,000	390,000	-
CAPITAL: FACILITY & EQUIPMENT	-	33,034	50,000	53,500	25,000
CAPITAL: WATERLINE REPLACEMENT	50,000	-	-	-	500,000
EPA ESTUARY PART. MATCH EXP.	55,433	-	-	-	-
Capital outlay	1,683,688	415,135	845,000	812,500	1,210,000
OPB - 2011 - principal	21,777	21,777	20,776	20,776	10,685
SPWF - principal	91,716	97,053	102,701	102,701	-
2003 Water Bond - principal	1,590,000	164,094	-	-	-
Siuslaw Bank - principal	19,087	38,811	40,201	40,201	41,632
Debt service - principal	1,722,580	321,735	163,678	163,678	52,317
OPB - 2011 - Interest	-	-	1,001	1,001	204
SPWF -interest	16,960	11,623	5,977	5,977	-
Siuslaw Bank - interest	3,448	6,259	4,870	4,870	3,439
2003 Water Bond - interest	69,350	31,767	-	-	-
New debt principal and interest	-	-	75,000	-	-
2016 - FFCO - interest	-	-	-	-	115,314
Debt service - interest	89,758	49,650	86,848	11,848	118,957
Debt service financing fees	17,284	-	-	-	-
Debt service	1,829,622	371,385	250,526	175,526	171,274

## Water Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
IN LIEU OF FRANCHISE FEES	95,023	97,662	101,850	101,800	106,000
TRANSFER OUT: PW ADMIN	166,423	170,272	193,935	193,935	230,500
TRANSFER OUT: ADMIN SERVICES	200,992	173,419	204,196	204,196	228,600
INTERFUND LOAN - REPAY WWTR	99,000	-	-	-	-
TRANSFER OUT TO 2011 BOND FUND	45,691	45,019	47,284	47,284	46,313
Transfers	607,129	486,371	547,265	547,215	611,413
Total expenditures	4,816,194	2,010,778	2,387,741	2,220,341	2,728,074
Other requirements					
Contingency	-	-	200,000	-	552,692
Unappropriated ending fund balance	-	-	719,909	-	1,350,000
Total other requirements	-	-	919,909	-	1,902,692
Total expenditures and other requirements	4,816,194	2,010,778	3,307,650	2,220,341	4,630,766

## Wastewater Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	775,301	813,347	905,000	1,026,177	1,217,235
Current year resources					
FURA GRANT: MIDDLE SCHOOL	(161,736)	-	-	-	-
GRANT BIOSOLID CRBSIDE YRD DEB	(100,000)	-	-	-	-
HARBOR VISTA REIMBURSEMENT	-	-	-	-	(200,000)
Intergovernmental	261,736 113.0%	- 104.4%	-	-	200,000
SERVICE CHARGE-SEWER	(2,776,915)	(2,898,845)	(2,988,600)	(2,965,000)	(3,030,000)
SEWER SERVICE CONNECTIONS	(997)	(3,962)	(4,400)	(5,000)	(5,100)
BID DOCUMENTS - SEWER	-	-	-	-	-
YARD DEBRIS COLLECTION	(3,831)	(3,245)	(3,000)	(2,000)	(2,000)
Charges for services	2,781,743	2,906,052	2,996,000	2,972,000	3,037,100
INTEREST INCOME	(17,042)	(19,410)	(17,000)	(14,000)	(10,000)
MISCELLANEOUS	(329)	(1,265)	(1,000)	(1,000)	(1,000)
DRIFTWOOD SHORES PUMP ST REIMB	(15,049)	(15,446)	(16,850)	(16,400)	(16,400)
Miscellaneous	32,420	36,121	34,850	31,400	27,400
TRANSFER IN DEBT PROCEEDS 2011	-	-	-	-	-
INTERFUND LOAN - WTR REPYMT	(99,000)	-	-	-	-
TRANSFER IN: WWTR SDC FUND	-	-	(40,000)	-	(140,000)
Transfers	99,000	-	40,000	-	140,000
LOAN PROCEEDS	(50,000)	(150,000)	(500,000)	-	-
CLEAN WATER STATE LOAN FUND	(815,662)	-	-	-	-
Debt proceeds	865,662	150,000	500,000	-	-
Total current year resources	4,040,560	3,092,173	3,570,850	3,003,400	3,404,500
Total resources	4,815,861	3,905,521	4,475,850	4,029,577	4,621,735

## Wastewater Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Expenditures					
Salaries	-	-	-	-	293,300
WASTEWATER PLANT SUPERVISOR	78,748	80,682	82,868	82,900	-
WWTR PLANT OPS (3)	145,765	150,398	151,489	151,500	-
UTILITY WORKER	48,306	49,402	51,996	50,100	-
OVERTIME	4,666	2,793	4,500	2,300	4,500
UNEMPLOYMENT INSURANCE	2,109	4,264	4,582	5,000	5,700
SOCIAL SECURITY	21,320	21,795	19,945	22,200	22,800
MEDICAL INSURANCE	61,460	58,942	59,660	59,300	68,900
DENTAL INSURANCE	404	-	-	-	-
LIFE AND DISABILITY INSURANCE	1,249	1,301	1,435	1,200	1,300
WORKER'S COMPENSATION	7,134	7,623	13,263	7,000	10,200
RETIREMENT PLAN	26,666	25,583	25,637	26,000	28,400
ALLOWANCES	1,920	2,400	2,340	2,400	2,400
Personnel services	399,745	405,184	417,715	409,900	437,500
CONTRACT LABOR	1,495	5,218	9,300	2,300	6,500
SUPPLIES & TOOLS	5,051	10,666	12,500	12,000	12,000
EMAC COMMITTEE EXPENSES	-	673	1,000	1,000	1,000
PROFESSIONAL DEVELOPMENT	1,337	3,381	5,000	3,600	4,000
MEMBERSHIP AND DUES	1,385	1,594	-	-	-
TELEPHONE/INTERNET	3,781	5,145	5,100	4,500	4,600
VEHICLE OPERATION & MAIN.	11,054	13,979	15,000	12,000	12,500
POSTAGE	8,146	9,290	9,600	8,600	8,800
CONTRACT SERVICES	10,207	17,434	20,000	15,000	15,000
EQUIPMENT MAINTENANCE	11,837	17,173	12,000	12,000	12,000
BUILDING MAINTENANCE	858	223	1,000	1,300	1,000
UTILITY PROCESSING SERVICES	1,148	2,404	3,600	3,000	3,100
INSURANCE	27,244	28,363	35,833	32,500	33,200
UTILITIES	82,390	85,894	88,000	94,300	96,600
CHEMICALS	50,288	50,133	52,000	53,800	55,000
PLANT MAINTENANCE	18,780	42,610	40,000	40,000	40,000
PUMP STATION MAINTENANCE	29,610	21,183	25,000	25,000	25,000
COLLECTOR SYSTEM MAINT.	22,694	4,511	25,000	10,000	25,000
LAB TESTING	-	-	1,500	6,000	6,000
LAB SUPPLIES	3,071	3,453	6,500	4,000	4,200
PERMITS AND FEES	6,605	6,784	6,800	7,100	7,300
SOLIDS DISPOSAL	66,125	63,302	60,000	60,000	60,000
ENGINEERING SERVICE	18,141	-	-	-	-

## Wastewater Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
SOS					7,500
BOILER FUEL-DIESEL	16,018	23,558	18,000	5,000	6,000
PROPANE	3,433	5,027	3,500	2,500	3,800
BAD DEBT EXPENSE	6,435	7,112	-	-	100
BANK CHARGES	7,086	9,591	8,400	8,100	8,300
Materials and services	414,219	438,699	464,633	423,600	458,500
CAPITAL: FACILITY & EQUIPMENT	48,024	44,356	50,000	45,000	325,000
OLD LINE REPLACEMENT PROGRAM	-	147,833	200,000	300	150,000
PUMP STATION REHAB & UPGRADE	17,540	24,453	65,000	60,000	40,000
CAPITAL RHODY GRAVITY SEWER	-	-	310,000	48,000	310,000
CAPITAL: VEHICLE PICKUP	-	-	-	-	-
EQUIPMENT	-	61,789	-	-	-
STORAGE BUILDING - WWTP	-	-	-	-	15,000
CAPITAL: IVY PUMP STATION EXP.	-	-	-	-	-
SEBASTIAN ST SEWER PROJECT	-	-	-	-	-
FURA CAPITAL: MIDDLE SCHOOL	133,723	-	-	-	-
CAPITAL: SCADA PROJECT - 2010B	453,490	-	-	-	-
CAPITAL BIOSOLID CRBSIDE YRD D	99,596	-	-	-	-
Capital outlay - maintenance	752,373	278,432	625,000	153,300	840,000
SDC CAPITAL RHODY GRAVITYSEWER	-	-	40,000	-	40,000
HARBOR VISTA SEWER EXTENSION	-	-	-	-	200,000
SDC CAPITAL - HARBOR VISTA SEWER EXTENSION		-	-	-	- 100,000
HWY 101 CAPACITY IMPROVEMENTS	815,170	-	-	-	-
CAPITAL: MASTER PLAN	32,545	-	-	-	-
Capital outlay - expansion	847,716	-	40,000	-	340,000
Capital outlay	1,600,089	278,432	665,000	153,300	1,180,000

## Wastewater Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
OPB 2011 - principal	8,430	8,753	9,089	9,089	4,764
SPW #R33422 - principal	-	241,756	241,760	241,760	241,756
Siuslaw Bank - principal	4,655	9,466	9,805	9,805	10,154
OBDD SPW - principal	18,390	18,458	18,527	18,527	23,598
OPB 2014 - Principal	-	-	-	-	28,749
New debt issue principal and interest	-	-	45,000	-	-
Debt service - principal	31,475	278,434	324,181	279,181	309,021
OPB 2011 - interest	1,098	774	438	438	89
SPW #R33422 - interest	-	-	-	-	-
Siuslaw Bank - interest	841	1,527	1,188	1,188	839
OBDD SPW - interest	21,918	21,551	21,181	21,181	20,811
OPB 2014 - Interest	-	-	-	-	3,155
Debt service - interest	23,857	23,851	22,807	22,807	24,894
Debt service financing fee	-	11,786	22,362	22,362	22,362
Debt service	55,332	314,071	369,350	324,350	356,277
IN LIEU OF FRANCHISE FEES	138,912	146,468	149,430	148,765	152,000
TRANSFER OUT: PW ADMIN	234,950	245,406	257,473	257,473	230,500
TRANSFER OUT: ADMIN SERVICES	292,352	195,096	229,721	229,721	254,700
TRANSFER OUT - TO 2011 BOND FU	4,869	4,797	5,039	5,039	4,935
TRANSFER OUT - 2010B BOND FUND	862,045	861,261	860,194	860,194	852,343
Transfers	1,533,128	1,453,027	1,501,857	1,501,192	1,494,478
Total expenditures	4,002,513	2,889,413	3,418,555	2,812,342	3,926,755
Other requirements					
Contingency	-	-	300,000	-	300,000
Unappropriated ending fund balance	-	-	757,295	-	394,980
Total other requirements	-	-	1,057,295	-	694,980
Total expenditures and other requirements	4,002,513	2,889,413	4,475,850	2,812,342	4,621,735

## Stormwater Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	321,268	471,745	668,323	735,470	868,803
Current year resources					
OFFSITE INSPECTION FEE	-	-	-	-	-
STORMWATER FEES	(511,241)	(510,017)	(512,000)	(511,000)	(522,000)
Charges for services	511,241	510,017	512,000	511,000	522,000
Interest earnings	-	-	-	(2,000)	(1,500)
Miscellaneous	-	-	-	2,000	1,500
Total current resources	511,241	510,017	512,000	513,000	523,500
Total resources	832,509	981,763	1,180,323	1,248,470	1,392,303
Expenditures					
Salaries	-	-	-	-	36,000
UTILITY WORKER	40,131	41,873	43,319	32,600	-
OVERTIME	262	61	600	100	300
UNEMPLOYMENT INSURANCE	306	645	693	700	700
SOCIAL SECURITY	2,954	3,075	3,138	2,500	2,800
MEDICAL INSURANCE	13,333	14,004	14,310	17,300	21,700
DENTAL INSURANCE	80	-	-	-	-
LIFE AND DISABLITIY INSURANCE	216	220	233	200	200
WORKER'S COMPENSATION	1,264	1,255	2,333	900	1,400
RETIREMENT PLAN	2,654	2,100	2,305	1,800	1,300
ALLOWANCES	-	452	480	500	500
Personnel services	61,199	63,684	67,411	56,600	64,900
SUPPLIES & TOOLS	1,178	943	1,500	1,000	1,000
SHOP SUPPLIES	-	-	-	-	-
PROFESSIONAL DEVELOPMENT	703	1,063	800	1,000	1,500
VEHICLE OPERATION & MAINT	10,643	10,012	11,500	9,000	9,500
POSTAGE	6,788	7,707	7,900	7,200	7,400
CONTRACT SERVICES	10,136	7,568	10,000	5,000	10,000
UTILITY PROCESSING SERVICES	1,148	2,404	3,600	3,100	3,200
INSURANCE	6,076	7,189	8,532	7,700	7,900

## Stormwater Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
EMERG EROSION STABILIZATION	-	1,942	5,000	1,000	5,000
DIST SYSTEM MAINTENANCE	8,399	8,814	15,000	10,000	15,000
PERMITS & FEES	-	-	750	-	-
TOOLS	-	-	-	-	-
OTHER	175	(1,049)	-	-	-
SAFETY SUPPLIES	-	-	-	-	-
BAD DEBT EXPENSE	1,964	1,173	-	100	100
SWEEPER LEASE PYMT - PRINCIPAL	-	-	-	-	-
SWEEPER LEASE PYMT - INTEREST	-	-	-	-	-
BANK CHARGES	1,724	2,151	2,200	1,500	2,000
Materials and services	48,933	49,918	66,782	46,600	62,600
OLD TOWN STORM DRAIN PROJECT	-	-	200,000	36,000	200,000
EMERG EROSION STABILIZATION	-	-	-	-	-
Pine Court Stormwater Pump Station	-	-	-	-	75,000
SPRUCE ST N of MUNSEL LK	-	-	-	-	75,000
SIANO LP STRM DRAIN PROJECT	41,061	13,535	250,000	100,000	150,000
CAPITAL: FACILITY & EQUIPMENT	-	-	20,000	12,000	20,000
SPRUCE ST RELIEF PROJECT 2010B	12,916	-	-	-	-
CAPITAL: COAST VILLAGE PROJECT	71,053	-	-	-	-
Capital outlay	125,029	13,535	470,000	148,000	520,000
Sweeper lease - principal	20,585	21,642	23,621	22,753	-
Sweeper lease - interest	3,037	1,980	869	869	-
Debt service	23,621	23,621	24,490	23,622	-
TRANSFER OUT: PW ADMIN	39,159	35,053	36,690	36,690	37,000
TRANSFER OUT: ADMIN SERVICES	45,680	43,355	51,049	51,049	56,600
TRANSFER OUT - 2010B BOND FUND	17,142	17,127	17,106	17,106	16,950
Transfers	101,981	95,535	104,845	104,845	110,550
Total expenditures	360,764	246,293	733,528	379,667	758,050
Other requirements					
Contingency	-	-	150,000	-	150,000
Unappropriated ending fund balance	-	-	296,795	-	484,253
Total other requirements	-	-	446,795	-	634,253
Total expenditures and other requirements	360,764	246,293	1,180,323	379,667	1,392,303

## Public Works Administrative Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	-	159	-	-	141,498
Current year resources					
Contract services - FURA					12,000
Charges for services	-	-	-	-	12,000
MISCELLANEOUS	-	(1,330)	-	-	-
Miscellaneous	-	1,330	-	-	-
TRANSFER IN: PW ADMIN REIMB.	(489,479)	(500,812)	(524,788)	(524,788)	(538,600)
Transfer from Street	(48,947)	(50,082)	(36,690)	(36,700)	(37,600)
Transfer from Water	(166,423)	(170,272)	(193,935)	(193,935)	(230,500)
Transfer from Wastewater	(234,950)	(245,406)	(257,473)	(257,473)	(230,500)
Transfer from Stormwater	(39,159)	(35,053)	(36,690)	(36,690)	(37,000)
Transfer from Airport	-	-	-	-	(3,000)
Transfer from FURA	-	-	-	-	-
Transfers	489,479	500,812	524,788	524,798	538,600
LOAN PROCEEDS	-	-	(300,000)	-	(1,300,000)
Debt proceeds	-	-	300,000	-	1,300,000
Total current year resources	489,479	502,142	824,788	524,798	1,850,600
Total resources	489,479	502,301	824,788	524,798	1,992,098
Expenditures					
Salaries	-	-	-	-	282,600
PUBLIC WORKS GIS TECH	63,437	59,324	45,864	5,400	-
UTILITY CLERK	47,932	48,138	49,554	38,300	-
PUBLIC WORKS ADMIN ASSISTANT	36,838	40,036	40,984	29,500	-
PUBLIC WORKS DIRECTOR	106,186	108,014	108,014	108,000	-
PUBLIC WORKS INSPECTOR	43,132	43,856	45,697	45,700	-
OVERTIME	1,135	822	1,000	1,500	1,000
UNEMPLOYMENT INSURANCE	2,038	4,499	4,642	4,500	5,400
SOCIAL SECURITY	22,649	22,899	20,510	18,200	21,700
MEDICAL INSURANCE	59,514	59,033	86,430	48,000	74,100
DENTAL INSURANCE	438	-	-	-	-
LIFE AND DISABILTIY INSURANCE	1,371	1,370	2,395	1,100	1,300

## Public Works Administrative Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
WORKER'S COMPENSATION	3,668	3,816	7,793	2,300	5,900
RETIREMENT PLAN	28,092	25,118	22,005	16,100	21,500
ALLOWANCES	1,920	1,864	2,000	1,400	1,900
Personnel services	418,347	418,789	436,888	320,000	415,400
CONTRACT LABOR	1,761	-	-	8,700	-
SUPPLIES & TOOLS	8,316	9,606	11,000	11,000	11,200
PROFESSIONAL DEVELOPMENT	234	3,385	4,300	3,000	6,000
DUES	1,616	1,324	-	-	-
TELEPHONE/INTERNET	5,310	7,217	7,500	5,800	6,400
VEHICLE OPERATION & MAIN.	4,823	4,664	5,000	4,100	5,000
COMPUTER OPERATION & MAIN.	380	2,316	4,000	-	2,500
BUILDING MAINTENANCE	3,397	2,359	3,000	2,800	2,900
POSTAGE	976	732	1,000	500	1,000
MAINTENANCE AGREEMENT	12,305	11,994	14,200	12,000	12,300
UTILITIES	12,727	12,158	13,000	13,000	13,300
MEDICAL FITNESS TESTING	-	1,268	1,500	1,800	1,800
OTHER	832	(688)	-	600	-
CLEANING AND LAUNDRY	-	-	-	-	-
SAFETY SUPPLIES	-	-	-	-	-
Materials and services	52,677	56,336	64,500	63,300	62,400
CAPITAL OUTLAY - POSTAGE	-	-	-	-	-
CAPITAL: EQUIPMENT	15,535	15,000	-	-	-
CAPITAL: FACILITY UPGRADE	2,761	12,176	300,000	-	1,400,000
Capital outlay	18,296	27,176	300,000	-	1,400,000
NEW DEBT ESTIMATED PYMTS	-	-	23,400	-	-
Debt service	-	-	23,400	-	-
Total expenditures	489,320	502,301	824,788	383,300	1,877,800
Other requirements					
Contingency	-	-	-	-	114,298
Total expenditures and other requirements	489,320	502,301	824,788	383,300	1,992,098

## Wastewater SDC Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	334,888	345,799	390,000	400,399	476,399
Current year resources					
SEWER SDC FEES	(9,698)	(52,853)	(45,000)	(75,000)	(65,000)
Charges for services	9,698	52,853	45,000	75,000	65,000
INTEREST INCOME	(1,595)	(2,218)	(1,900)	(2,000)	(2,000)
Miscellaneous	1,595	2,218	1,900	2,000	2,000
TRANSFER IN - REHAB LOAN FUND	-	-	-	-	-
Transfers	-	-	-	-	-
Total current year resources	11,292	55,071	46,900	77,000	67,000
Total resources	346,181	400,870	436,900	477,399	543,399
Expenditures					
BANK CHARGES	382	471	500	1,000	1,000
Consulting services	-	-	-	-	15,000
Materials and services	382	471	500	1,000	16,000
TRANSFER TO WASTEWATER FUND	-	-	40,000	-	140,000
Transfers	-	-	40,000	-	140,000
Total expenditures	382	471	40,500	1,000	156,000
Other requirements					
Contingency	-	-	-	-	387,399
Unappropriated ending fund balance	-	-	396,400	-	-
Total other requirements	-	-	396,400	-	387,399
Total expenditures and other requirements	382	471	436,900	1,000	543,399

## Street SDC Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	496,646	618,543	748,000	755,498	893,798
Current year resources					
STREET SDC FEES	(13,957)	(29,501)	(25,000)	(31,200)	(31,800)
Charges for services	13,957	29,501	25,000	31,200	31,800
INTEREST INCOME	(7,940)	(7,453)	(7,500)	(7,100)	(6,500)
Miscellaneous	7,940	7,453	7,500	7,100	6,500
TRANSFER IN - REHAB LOAN FUND	-	-	-	-	-
INTERFUND - RPYMNT STRMSDC 113	(20,000)	(20,000)	(20,000)	(20,000)	-
INTERFUND - RPYMNT STREET 002	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
Transfers	100,000	100,000	100,000	100,000	80,000
Tota current yearl resources	121,897	136,955	132,500	138,300	118,300
Total resources	618,543	755,498	880,500	893,798	1,012,098
Expenditures					
Bank charges	-	-	-	-	500
Consulting services	-	-	-	-	15,000
Materials and services	-	-	-	-	15,500
TRANSFER TO STREET FUND	-	-	400,000	-	500,000
Transfers	-	-	400,000	-	500,000
Total expenditures	-	-	400,000	-	515,500
Other requirements					
Contingency	-	-	-	-	496,598
Unappropriated ending fund balance	-	-	480,500	-	-
Total other requirements	-	-	480,500	-	496,598
Total expenditures and other requirements	-	-	880,500	-	1,012,098

## Water SDC Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	211,087	280,653	377,000	387,340	529,740
Current year resources					
WATER SDC FEES	(8,104)	(42,181)	(32,000)	(75,000)	(70,000)
WATER SDC FEES - LANDSCAPING	(294)	(2,351)	(2,200)	(6,400)	(5,000)
Charges for services	8,398	44,532	34,200	81,400	75,000
INTEREST INCOME	(3,429)	(4,476)	(3,600)	(4,000)	(4,000)
Miscellaneous	3,429	4,476	3,600	4,000	4,000
INTERFUND RPYMT STREET 002	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
Transfers	58,000	58,000	58,000	58,000	24,000
Total current year resources	69,826	107,008	95,800	143,400	103,000
Total resources	280,914	387,661	472,800	530,740	632,740
Expenditures					
BANK CHARGES	260	321	300	1,000	1,000
Consulting services	-	-	-	-	15,000
Materials and services	260	321	300	1,000	16,000
Tranfer to water fund				-	550,000
Transfers	-	-	-	-	550,000
Total expenditures	260	321	300	1,000	566,000
Other requirements					
Contingency	-	-	-	-	66,740
Unappropriated ending fund balance	-	-	472,500	-	-
Total other requirements	-	-	472,500	-	66,740
Total expenditures and other requirements	260	321	472,800	1,000	632,740

## Stormwater SDC Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	103,058	61,552	40,000	48,060	45,160
Current year resources					
Stormwater SDC	(10,581)	(38,620)	(25,000)	(50,000)	(45,000)
Charges for services	10,581	38,620	25,000	50,000	45,000
INTEREST INCOME	(2,173)	(2,209)	(2,550)	(2,100)	(2,500)
FEES - RFP BID DOCUMENTS	-	-	-	-	-
Miscellaneous	2,173	2,209	2,550	2,100	2,500
TRANSFER IN - REHAB LOAN FUND	-	-	-	-	-
Transfers	-	-	-	-	-
Total current year resources	12,754	40,829	27,550	52,100	47,500
Total resources	115,812	102,381	67,550	100,160	92,660
Expenditures					
BANK CHARGES	260	321	300	1,000	1,000
Consulting services	-	-	-	-	60,000
Materials and services	260	321	300	1,000	61,000
INTERFUND TO REPAY ST SDC 111	20,000	20,000	20,000	20,000	-
INTERFUND TO REPAY WTR SDC 112	34,000	34,000	34,000	34,000	-
Transfers	54,000	54,000	54,000	54,000	-
Total expenditures	54,260	54,321	54,300	55,000	61,000
Other requirements					
Contingency	-	-	-	-	31,660
Unappropriated ending fund balance	-	-	13,250	-	-
Total other requirements	-	-	13,250	-	31,660
Total expenditures and other requirements	54,260	54,321	67,550	55,000	92,660

## Airport Fund Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	53,635	43,822	28,000	35,485	16,323
Current year resources					
FAA GRANTS	-	-	-	-	-
Intergovernmental	-	-	-	-	-
AIRPORT HANGAR LEASE REVENUE	(21,268)	(21,504)	(20,000)	(21,200)	(21,200)
LEASE OF AIRPORT PROPERTY	-	-	(30,000)	-	(30,000)
FUEL SALES	(63,581)	(61,144)	(75,000)	(54,600)	(60,000)
Charges for services	84,849	82,648	125,000	75,800	111,200
INTEREST	(2,041)	(2,197)	(1,900)	(1,200)	(200)
SALE OF BUSINESS PARK PROPERTY	(4,765)	(6,134)	(5,610)	(2,700)	-
OTHER	(883)	(2,120)	(1,000)	(1,500)	(1,000)
Miscellaneous	7,690	10,451	8,510	5,400	1,200
TRANSFER IN - FROM GEN. FUND	(28,012)	(30,000)	(22,400)	(22,400)	(10,000)
Transfers	28,012	30,000	22,400	22,400	10,000
Debt proceeds	-	-	-	-	-
Total current year resources	120,551	123,099	155,910	103,600	122,400
Total resources	174,185	166,921	183,910	139,085	138,723

## Airport Fund Expenditures

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Expenditures					
AIRPORT OPERATIONS CONTRACT	-	-	-	-	-
FUEL PURCHASES	55,375	55,980	65,000	47,500	51,000
INSURANCE	8,890	9,777	11,936	9,900	10,100
UTILITIES	6,000	6,142	6,200	5,900	6,000
VEHICLE & EQUIP MAINTENANCE	2,479	3,392	3,400	5,700	8,500
SUPPLIES & MAINTENANCE	1,867	3,285	2,500	3,200	2,500
BLDG MAINT & REPAIRS	-	547	500	300	500
ESCROW CLOSING/COLLECTIONS	115	126	150	-	-
OTHER	-	-	-	-	-
Materials and services	74,726	79,249	89,686	72,500	78,600
EQUIPMENT LEASE PRINCIPAL PYMT	6,472	-	-	-	-
EQUIPMENT LEASE INTEREST PYMT	328	-	-	-	-
AIRPORT IMPROVEMENTS	-	-	-	-	-
Capital outlay	6,800	-	-	-	-
PRINCIPAL- KINGWOOD	36,839	42,215	42,611	42,611	48,030
INTEREST - KINGWOOD	11,998	9,972	7,651	7,651	5,308
Principal and Interest - 2017 borrowing	-	-	-	-	-
Debt service	48,837	52,187	50,262	50,262	53,338
Transfer to public works administration	-	-	-	-	3,000
Transfer to general administration	-	-	-	-	1,200
Transfers	-	-	-	-	4,200
Total expenditures	130,363	131,436	139,948	122,762	136,138
Other requirements					
Contingency	-	-	-	-	2,585
Unappropriated ending fund balance	-	-	43,962	-	-
Total other requirements	-	-	43,962	-	2,585
Total expenditures and other requirements	130,363	131,436	183,910	122,762	138,723

## General Obligation Debt Service Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	415,076	432,629	442,654	463,489	211,973
Current year resources					
CURRENT YEAR PROPERTY TAX	(287,401)	(325,546)	(235,500)	(236,000)	(140,000)
PRIOR YEAR TAXES	(37,263)	(9,147)	(8,000)	(8,000)	(8,000)
Property taxes	324,663	334,693	243,500	244,000	148,000
INTEREST INCOME	(1,652)	(2,142)	(2,000)	(1,500)	(500)
Miscellaneous	1,652	2,142	2,000	1,500	500
Total current year resources	326,315	336,835	245,500	245,500	148,500
Total resources	741,391	769,464	688,154	708,989	360,473
Expenditures					
DEBT SERV FEES-POLICE GO BOND	400	400	400	-	-
Materials and services	400	400	400	-	-
Water GO Refunding Bond 2013 - Principal	-	-	164,095	164,095	164,095
Loan principal	2,731	-	-	-	-
Justice Center GO Bond 2008 - Principal	280,000	290,000	300,000	300,000	-
Debt services - principal	282,731	290,000	464,095	464,095	164,095
Water GO Refunding Bond 2013 - Interest	-	-	27,700	27,671	24,236
Loan interest	82	-	-	-	-
Justice Center GO Bond 2008 - Interest	25,550	15,575	5,250	5,250	-
Debt service - interest	25,632	15,575	32,950	32,921	24,236
Debt service	308,363	305,575	497,045	497,016	188,331
Total expenditures	308,763	305,975	497,445	497,016	188,331
Other requirements					
Unappropriated ending fund balance	-	-	190,709	-	172,142
Total other requirements	-	-	190,709	-	172,142
Total expenditures and other requirements	308,763	305,975	688,154	497,016	360,473

## LID Debt Service Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	315,742	271,279	205,000	221,135	481,847
Current year resources					
ASSESSMENT PRINCIPAL	(22,664)	(30,886)	(22,000)	(207,000)	(25,000)
ASSESSMENT INTEREST	(11,396)	(5,554)	(9,000)	(145,000)	(8,000)
INTEREST INCOME	(1,402)	(2,259)	(1,800)	(2,000)	(2,000)
Miscellaneous	35,462	38,699	32,800	354,000	35,000
TRANSFER IN	-	-	-	-	-
TRANSFER IN - CLOSED FUND	(9,358)	-	-	-	-
Transfers	9,358	-	-	-	-
Total current year resources	44,819	38,699	32,800	354,000	35,000
Total resources	360,561	309,977	237,800	575,135	516,847
Expenditures					
DEBT SERVICE FEES	400	400	400	400	400
Materials and services	400	400	400	400	400
Spruce Street LID - Principal	40,000	40,000	45,000	45,000	45,000
Spruce Street LID - Interest	48,883	48,443	47,888	47,888	47,145
Debt service	88,883	88,443	92,888	92,888	92,145
Total expenditures	89,283	88,843	93,288	93,288	92,545
Other requirements					
Contingency	-	-	-	-	424,302
Unappropriated ending fund balance	-	-	144,512	-	-
Total other requirements	-	-	144,512	-	424,302
Total expenditures and other requirements	89,283	88,843	237,800	93,288	516,847

## FFOC 2010B Debt Service Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	2,817	2,821	2,821	2,824	2,824
Current year resources					
TRANSFER IN	(908,575)	(907,750)	(906,625)	(906,625)	(898,350)
Transfer from general fund	(29,388)	(29,362)	(29,325)	(29,325)	(29,057)
Transfer from wastewater fund	(862,045)	(861,261)	(860,194)	(860,194)	(852,343)
Transfer from storm water fund	(17,142)	(17,127)	(17,106)	(17,106)	(16,950)
Transfers	908,575	907,750	906,625	906,625	898,350
Total current year resources	908,575	907,750	906,625	906,625	898,350
Total resources	911,392	910,571	909,446	909,449	901,174
Expenditures					
FFCO 2010B - Principal	695,000	710,000	725,000	725,000	735,000
FFCO 2010B - Interest	213,570	197,747	181,625	181,625	163,351
Debt service	908,570	907,747	906,625	906,625	898,351
Total expenditures	908,570	907,747	906,625	906,625	898,351
Other requirements					
Contingency	-	-	-	-	2,823
Unappropriated ending fund balance	-	-	2,821	-	-
Total other requirements	-	-	2,821	-	2,823
Total expenditures and other requirements	908,570	907,747	909,446	906,625	901,174

## City FURA Debt Service Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	-	-	-	-	-
Current year resources					
Intergovernmental	-	-	-	-	(136,150)
FURA	-	-	-	-	(136,150)
Intergovernmental	-	-	-	-	136,150
Debt proceeds					3,700,000
Total current year resources	-	-	-	-	3,836,150
Total resources	-	-	-	-	3,836,150
Expenditures					
Materials and services					
Loan to FURA					3,700,000
Materials and services	-	-	-	-	3,700,000
FFCO 2015 - Principal	-	-	-	-	-
FFCO 2015 - Interest	-	-	-	-	136,150
Debt service	-	-	-	-	136,150
Total expenditures	-	-	-	-	3,836,150
Other requirements					
Contingency	-	-	-	-	-
Unappropriated ending fund balance	-	-	-	-	-
Total other requirements	-	-	-	-	-
Total expenditures and other requirements	-	-	-	-	3,836,150

## LOCAP 2011 Debt Service Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	1,422	1,422	1,422	972	974
Current year resources					
TRANSFER IN	(91,756)	(90,406)	(94,958)	(94,958)	(92,482)
Transfer from general fund - finance	(14,981)	(14,760)	(15,503)	(15,503)	(14,661)
Transfer from general fund - parks	(3,745)	(3,690)	(3,877)	(3,877)	(3,796)
Transfer from street	(22,471)	(22,140)	(23,255)	(23,255)	(22,777)
Transfer from water	(45,691)	(45,019)	(47,284)	(47,284)	(46,313)
Transfer from wastewater	(4,869)	(4,797)	(5,039)	(5,039)	(4,935)
Transfers	91,756	90,406	94,958	94,958	92,482
BOND PROCEEDS	-	-	-	-	-
Debt proceeds	-	-	-	-	-
Total current year resources	91,756	90,406	94,958	94,958	92,482
Total resources	93,178	91,828	96,380	95,930	93,456
Expenditures					
DEBT SERVICE FEES	450	450	450	450	450
Materials and services	450	450	450	450	450
LOCAP 2011C - Principal	45,000	45,000	50,000	50,000	50,000
LOCAP 2011C - Interest	46,306	45,406	44,956	44,506	43,006
Debt service	91,306	90,406	94,956	94,506	93,006
TRANSFER OUT	-	-	-	-	-
Transfers	-	-	-	-	-
Total expenditures	91,756	90,856	95,406	94,956	93,456
Other requirements	-	-	-	-	-
Contingency	-	-	-	-	-
Total expenditures and other requirements	91,756	90,856	95,406	94,956	93,456

## WLCF Trust Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	79,741	79,741	77,000	76,306	76,306
Current year resources					
INTEREST INCOME	(3,391)	-	(4,000)	(400)	(400)
Miscellaneous	3,391	-	4,000	400	400
Total current year resources	3,391	-	4,000	400	400
Total resources	83,132	79,741	81,000	76,706	76,706
Expenditures					
TRANSFER OUT TO FEC FUND	3,391	3,435	4,000	400	400
Transfers	3,391	3,435	4,000	400	400
Total expenditures	3,391	3,435	4,000	400	400
Other requirements					
Reserved fund balance	79,741	76,306	77,000	76,306	76,306
Total other requirements	79,741	76,306	77,000	76,306	76,306
Total expenditures and other requirements	83,132	79,741	81,000	76,706	76,706

## Florence Urban Renewal Agency General Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	1,803,691	362,208	284,000	217,660	192,200
Current year resources					
PROPERTY TAX - CURRENT YEAR	(148,685)	(279,888)	(275,300)	(312,900)	-
PROPERTY TAXES - PRIOR YEAR	(99,183)	(6,993)	(7,000)	(8,000)	-
Property taxes	247,868	286,881	282,300	320,900	-
INTEREST INCOME	(7,438)	(2,574)	(1,500)	(2,000)	(8,300)
IN LIEU OF TAXES	(271)	(199)	(200)	(200)	-
OTHER	(50)	-	-	-	-
Miscellaneous	7,759	2,773	1,700	2,200	8,300
TRANSFER IN	-	-	-	-	-
Transfers	-	-	-	-	-
Debt proceeds	-	-	-	-	2,150,000
Total current year resources	255,627	289,654	284,000	323,100	2,158,300
Total resources	2,059,319	651,862	568,000	540,760	2,350,500
Expenditures					
OFFICE SUPPLIES	523	200	200	210	500
MISCELLANEOUS SUPPLIES	-	-	-	-	-
MEMBERSHIP AND DUES	250	250	250	250	250
WEBSITE DEVELOPMENT & MAINT	1,500	1,500	1,500	1,500	1,500
IGA LIBRARY LOAN EXPENSE	32,480	31,840	31,140	31,100	-
CONTRACT SERVICES	9,940	4,000	7,000	7,000	112,000
Consulting services	-	-	-	-	125,000
AUDIT SERVICES	5,000	4,100	4,500	4,500	6,000
LEGAL NOTICES	506	473	750	500	1,000
LEGAL SERVICES	-	-	1,000	-	5,000
OTHER	252	663	1,000	500	-
Materials and services	50,450	43,026	47,340	45,560	251,250

## Florence Urban Renewal Agency General Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
GRANT-INFRASTRUCTURE IMP PROJ	1,336,657	-	-	-	-
Artwork	-	-	-	-	125,000
Hwy 101 and 126 Entry Ways	-	-	-	-	150,000
Development projects	-	-	-	-	750,000
Estuary trail	-	-	-	-	-
Capital outlay	1,336,657	-	-	-	1,025,000
TRANSFER OUT - DEBT SERVICE	310,003	314,346	303,000	303,000	-
Transfers out - general fund admin	-	-	-	-	-
Transfer out - public works admin	-	-	-	-	-
Transfers	310,003	314,346	303,000	303,000	-
Total expenditures	1,697,111	357,371	350,340	348,560	1,276,250
Other requirements					
Contingency	-	-	50,000	-	1,074,250
Total other requirements	-	-	50,000	-	1,074,250
Total expenditures and other requirements	1,697,111	357,371	400,340	348,560	2,350,500

## Florence Urban Renewal Agency

### Debt Service Fund

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Proposed
Beginning fund balance	251,025	251,919	252,000	252,756	252,956
Current year resources					
PROPERTY TAX - CURRENT YEAR	<b>(148,685)</b>	<b>(279,888)</b>	<b>(275,300)</b>	<b>(310,000)</b>	(336,300)
PROPERTY TAXES - PRIOR YEAR	<b>(99,183)</b>	<b>(6,993)</b>	<b>(7,000)</b>	<b>(8,000)</b>	(8,000)
Property taxes	<b>247,868</b>	<b>286,881</b>	<b>282,300</b>	<b>318,000</b>	344,300
INTEREST INCOME	(894)	(837)	(800)	(1,000)	(1,000)
Miscellaneous	894	837	800	1,000	1,000
TRANSFER IN - URBAN RENEWAL	(310,003)	(314,346)	(303,000)	(303,000)	-
Transfers	310,003	314,346	303,000	303,000	-
LOAN PROCEEDS	-	-	-	-	(1,550,000)
Debt proceeds	-	-	-	-	1,550,000
Total current year resources	310,897	315,183	303,800	304,000	1,895,300
Total resources	561,922	567,102	555,800	556,756	2,148,256
Expenditures					
Bond sale expenses	-	-	-	-	28,000
Materials and services	-	-	-	-	28,000
IGA LIBRARY LOAN EXPENSE	<b>32,480</b>	<b>31,840</b>	<b>31,140</b>	<b>31,140</b>	221,000
DEBT PAYMENT - PRINCIPAL	175,000	190,000	190,000	190,000	1,665,000
DEBT PAYMENT - INTEREST	135,003	124,346	113,000	113,000	8,211
DEBT SERVICE FEES	-	-	800	800	-
Debt service - 2015 FFCO - Principal/Interest	-	-	-	-	136,150
Debt service	310,003	314,346	303,800	303,800	2,030,361
Total expenditures	310,003	314,346	303,800	303,800	2,058,361
Other requirements					
Contingency	-	-	-	-	89,895
Total expenditures and other requirements	310,003	314,346	303,800	303,800	2,148,256