

City of Florence, Oregon

Annual Budget

Fiscal Year 2016-2017

City of Florence, Oregon

Fiscal Year 2016-2017 Budget



Budget Committee

Council Members

Mayor **Joe Henry**
Council President **Joshua Greene**
Council Vice-President **Ron Preisler**
Councilor **Susy Lacer**
Councilor **George Lyddon**

Citizen Members

	<u>Term Expires</u>
Robert M. Forsythe	January 2018
Lenard Larsen	January 2018
Joel Marks	January 2017
Hugh Guinn	January 2019
Sally Wantz	January 2019

The City's Budget Committee consists of the five elected Council members and an equal number of citizen members. Citizen members serve for a term of three years expiring January 31st.

The Budget Committee received the proposed budget May 2, 2016. Two public meetings on May 9 and 10 were held for City staff to make presentations and address questions and to receive and consider public testimony.

The City Council held a public hearing on the approved budget June 6, 2016 and adopted the budget on the same date.





City of Florence
A City in Motion

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City of Florence, Oregon

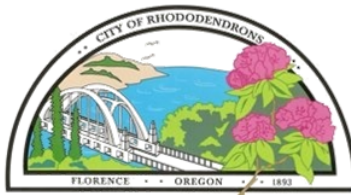
Annual Budget

Fiscal Year 2016-2017

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City of Florence
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City Manager’s Budget Message



Vision: Oregon’s Premier Coastal Community

Mission: To meet community expectations for municipal services, provide a vision for civic improvements; maintain a quality environment and position Florence to have an economically viable and sustainable future.

To the Honorable Mayor Joe Henry, Florence City Councilors, members of the Budget Committee, and the citizens of Florence;

It is my honor to submit the City’s 2016-17 fiscal year proposed budget. The annual budget is the single most important policy document of the City. It sets standards and establishes an action, operational, and financial plan for the delivery of City services. It has been prepared to provide a comprehensive overview of all City funds and services, and to give residents a better understanding of the City’s operating and fiscal programs. The City’s proposed budget has been prepared pursuant to Oregon Local Budget Law. The budget totals \$34.5 and is balanced. The General Fund budget is \$8.1 million. City wide net spending totals \$24.3¹. It presents my recommendations as Budget Officer, and it incorporates all aspects of the City’s Work Plan that was adopted by the City Council earlier this year.

City of Florence
Oregon's Premier Coastal Community

- 1 City Service Delivery**
Sustain and improve the delivery of cost effective and efficient services, including public safety, to the citizens of Florence and our visitors.
- 2 Livability & Quality of Life**
Sustain and improve the City's livability and quality of life for Florence residents and visitors.
- 3 Economic Development**
Create a strategy and actions aimed towards sustaining and expanding the Florence economy.
- 4 Communication & Trust**
Sustain and improve the City's communication program and strengthen citizen trust.
- 5 Financial & Organizational Sustainability**
Sustain and improve the City's financial position, City-wide policies, and the infrastructure networks to support current and future needs.

During the last year and a half, the 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 condensed their original seven goals into five goals. These goals serve as the guiding principles for the City’s Work Plan, which is included in the budget document. The goals and work plan serve as the foundation for the budget before you, which reflects our commitment to ensure Florence remains Oregon’s Premier Coastal Community and a “City in Motion”!

¹ Net of inter-fund transfers and loans between funds of \$4 million and of an ending fund balance of \$6.2 million.

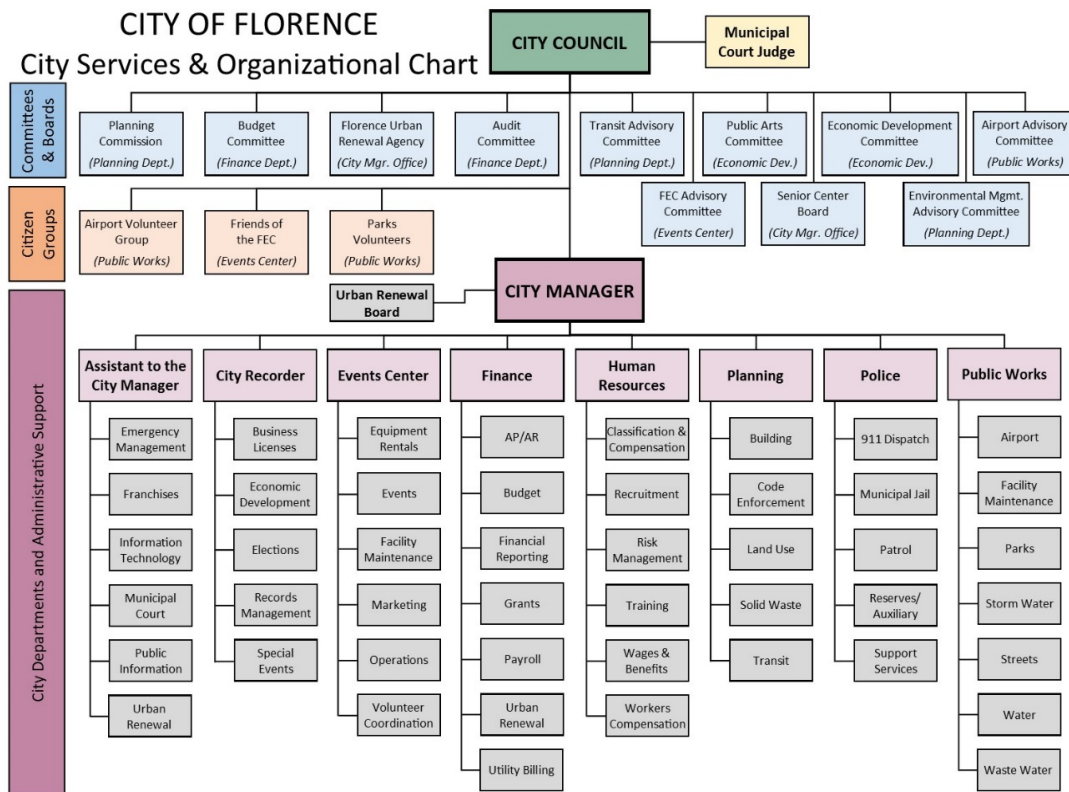
Throughout the budget message I will explain how these goals and work plan relate to the budget and creates a solid financial plan to continue to be a “City in Motion”.

City Service Delivery. *Sustain and improve the delivery of cost effective and efficient services, including public safety to the citizens of Florence and our visitors.*

We have endeavored to ensure that the 2016-17 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.

City-wide Budget (excluding FURA)		
Category	Budget (in millions)	Percentage of Total
Personnel	\$ 5.5	19%
Materials & services	5.2	18%
Capital outlay	11.5	41%
Debt service	2.1	7%
Transfers	4.0	14%
Total expenditures	28.3	100%
Ending fund balance	6.2	
Total requirements	\$ 34.5	

City service delivery is our number one priority and we currently provide over 40 services or programs. We are able to provide these services through the hard work and dedication of our approximately 64 employees, 10 committees, and numerous volunteers, all under the leadership of our City Council.



While the 2016-17 budget is for just one year it has been created with the following four fiscal years, the years ending 2018-2021, in mind as we prepare comprehensive long-term financial planning for operations and capital projects so that the necessary requirements and available funding are identified early and any gaps may be addressed timely.

The current year budget includes \$11.5 million for capital projects and are financially feasible. With a look to the future, most projects are anticipated to have adequate funding and where not, they can be addressed by securing additional resources or adjusting spending on other items. Some projects may be completed in different years than forecasted because other opportunities may arise that warrant changing priorities.

The long-range financial forecasts enable staff to actively work in advance so that there are little funding surprises in the future. We will work to secure funding in a strategic manner whether it be grants; reduced costs; fee adjustments; growth or combination of these.

Revenue assumptions in the 2016-17 budget are as previously communicated during financial related work sessions and are as follows:

- Property tax revenue assumed growth of 0.5%, and increase in taxable assessed value of 2.5%;
 - \$2.5 million for City General Fund
 - \$155,000 General Obligation Debt Service Fund, and
 - \$380,000 for the Florence Urban Renewal Agency.
- Utility revenues increase at a 1.0% CPI rate
- Street Fee increases 50 cents per equivalent dwelling unit (\$5.50 to \$6.00)
- The addition of the newly created Solid Waste Hauler license fee of 3% of gross profit dedicated to the Street Fund.

The budget reflects the City of Florence’s commitment to all stakeholders in our community who depend on us for safety and services. We are ever mindful of respecting the fact taxpayer dollars are an investment entrusted to our stewardship in order to provide effective and valuable services to our customers. With that in mind, I encourage readers of this document to find out more about each program or service by reading the narrative and reviewing the performance measures that precede each section.

Livability and Quality of Life. *Sustain and improve the City’s livability and quality of life for Florence residents and visitors.*



Beginning this budget year, the City of Florence is poised to see the most significant public investment the community has seen in decades. The City’s proposed capital budget alone is \$11.5 million. In addition, other public agencies have already begun to or plan to invest in our community, including but not limited to CLPUD; Peace Harbor Hospital critical facility upgrades and ER Expansion; ODOT is investing millions in and around the community and the School District has a proposed \$40 million plus High School to be built.

ReVision Florence, a \$6.0 million streetscape project on highways 101 and 126, is in the design engineering phase, with construction in 2017 and 2018. FURA has committed \$600k in this budget with the remainder forecasted in the following two years. City staff in conjunction with the FURA Board Members and the City Council will be working to secure funding to complete the project by Rhody Days 2018!

With the creation of the Public Art Committee in 2015, aesthetics has become an important aspect in everything we do as a City. The PAC proposed and the City Council adopted the public art policy, and now the PAC is working on land use code to revise mural code to be an all-encompassing public art code. FURA has \$125,000 budgeted for public art pieces to be placed in the district boundaries.

Proposed Capital Outlay Fiscal Year 2016-17 (in millions)	
Description	Amount
Street	\$ 2.4
Water	2.2
Wastewater	1.7
Stormwater	0.6
Public works facilities	3.2
Parks	0.8
Total capital outlay	\$ 11.5

The park program continues to be the second most demanded City service, after public safety, and yet it does not have a dedicated funding source. Therefore, City staff continues to seek grant funding to improve or create parks and trails throughout Florence. It is critical to understand that the \$800,000 budgeted can only occur if we are successful in obtaining outside grants, otherwise the Miller Park “Grand Slam” project and the River Beach Access Park development will be deferred until alternative funding policy decisions are made by the Council or other funding is secured.

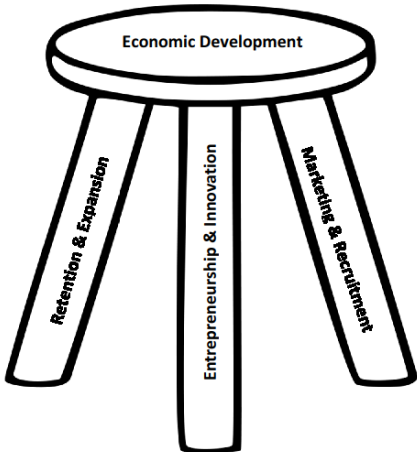
Adding to Quality of life are urban utility services. Important infrastructure systems upgrades and expansion of new are included in the budget for storm water. Significant project for the south west area encompassing 1st St; Hemlock; 6th St and Juniper are planned this year \$600,000 and the following \$630,000 over the next four years.

Along that same vein, this budget includes \$1 million in water expansion projects that will allow for new development to occur in the professional and residential south west section of town. This development would not be achievable if adequate water flows for commercial use and fire protection weren’t available.

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 included funding in this budget to Siuslaw Outreach Services (SOS) of \$40,000. The City is committed to partnering with SOS who is the designated West Lane Community Service Center to provide programs to provide assistance to low income individuals and families. Programs that the City’s contribution help support include a 24-hour crisis hotline, domestic violence victims advocacy, housing, homeless prevention, utility assistance, emergency basic needs, and clothing.

Economic Development. *Create a strategy and actions aimed towards sustaining and expanding the Florence economy.*

The City Council believes that an important aspect of their service to our community is to create a business friendly environment with a mindfulness to be politically aware of our current residents and for future residents at the same time. Creating a culture where growth is encouraged and businesses feel welcome – includes various Community Development efforts with a significant project to consider the rewriting of the Land Use Code.



Created in 2015, the Economic Development Committee is charged with creating a strategy. With the efforts to create a strategy well under way, the proposed budget includes funding to address three key components:

- 1. Retention & Expansion
- 2. Entrepreneurship & Innovation
- 3. Marketing & Recruitment

The foundation of our economic development efforts has been the Council’s goal that was responsive to our community’s desire to have a vibrant and growing community. Our success has been built on newly formed partnerships within and the surrounding region consisting of Lane Community College; Chamber of Commerce; South Coast Development Council; Lane County Economic Development; Regional Solutions Team and Business Oregon to name a few.

The 2016-17 budget includes \$70,000 of dedicated funding (second consecutive year) for the City to make staffing and other financial decisions once strategies are adopted, policies are created and as opportunities present themselves.

Capital budget contains capital funding for utilities to facilitate adding new customers to our systems in the west, north and east areas of the City’s Urban Growth Boundaries. Development agreements and reimbursement plans allow our residents to build new homes and enhance or create commercial real estate for future development. I highlighted the capital projects for water earlier. The Wastewater fund has nearly \$1.1 million budgeted for new services to be extended.

Florence Events Center both adds to the quality of life and economic vitality of Florence. 2016 marks the 20th anniversary of the facility and we have already had great success with the Dancing with the Sea Lions project, showing how public art also can be a positive addition to our economy.

Over the years we have all heard how people have chosen to live in Florence because of the cultural aspect that the FEC brings to Florence. In the future it is our goal to continue to build on that success by marketing to a targeted audience for small conferences. We plan to market in modern ways with the creation of a strategic marketing plan to increase conference bookings and events. Funding in the FEC budget allows for changes to our marketing to occur this year.

2016-17 fiscal year represents the last year of the three year contract between the City and the Florence Area Chamber of Commerce for Visitor’s Information Center and Marketing contract. The budget contains funding to allocate 40% of TRT revenue to fund the contract, with the remaining 60% going to the Events Center. Staffing efforts for the next year will focus on partnering with the Chamber to create

a comprehensive and coordinated marketing strategy for all of Florence to broaden awareness to those outside of the area.

Financial & Organizational Sustainability. *Sustain and improve the City's financial position, city-wide policies, and the infrastructure networks to support current and future needs.*

The budget and long-range financial plan incorporate aspects of the City's proposed financial policies. The financial policies represent many current undocumented practices. By comprehensively accounting for and putting into writing we have asked for formal adoption by the City Council and intend to have the fiscal policies included in budget documents in the future. One of the most important financial policies is the one provided for a fund balance reserve. I am pleased to report that we have met those targets for all funds except for the Wastewater Fund which is most dependent on growth to close the gap, only at 65% capacity and it bears the heaviest/costliest regulatory burdens to protect the environment of all city services.

We have created a system where we fully recognize the cost of providing services for each department. We do this by charging administrative overhead to all programs. Creating an equitable system and providing reports to adequately communicate that with our internal and external customers.

After twenty years the City has paid off two significant loans for the construction of the Justice Center and the Florence Events Center. The City has maintained those two facilities very well and plans to continue maintenance so they will last us well into the future. The 2016-17 budget contains funding to build a new Public Works Facility for a total budget of \$3.5 million. Last year's budget contained funding for phase 1, the maintenance building, but after working through that process we are realizing that there are considerable cost savings to move ahead with the second phase for the administrative building at the same time. By mobilizing the construction crew one time, moving operations one time, lower cost of construction and low interest rates all make a compelling case to move ahead with the project now instead of spreading it out over the next five year. Another important facility to start turning our attention to is the City Hall building which is over 50 years old. During the last year we have done a space needs analysis that shows there is enough space on the current site to expand and meet our needs for the next 10, 15 and maybe even 20 years. The concept design includes an expansion to bring the building closer to the street, façade improvements and a remodel of the interior that will have better space utilization, improve our interactions with the public and provide a modern and safe place for our employees to work. With those findings in mind, the budget includes \$150,000 to move forward with solidifying the decision to remodel, or if the City Council directs to explore building new. The current plan is if we move in the direction of the remodel, the construction work would begin early in the 2017-18 fiscal year, to be completed at the time the ReVision Florence project construction begins.

The budget includes funding for technology solutions to be researched; purchased and implemented in the next year to improve operational efficiencies, more timely and accurate reporting and increased access for internal and external users. Staff focus will be given to take full advantage of the new technology systems already implemented for Building Permits and Municipal Court.

The budget includes 64 full time equivalent positions and 3.4 part-time contract employees with a budgeted citywide personnel cost of \$5.5 million or 19% of all expenditures. The past two years the city has seen a 40% turnover rate, which in and of itself is a costly statistic. The lost time and energy is

apparent in all departments as those left behind have had to carry additional work loads and project deliveries are delayed.

As City Manager I am working to create a work force that is well trained and fairly compensated to limit future turnover. The most detrimental vacancy occurred during the 2015-16 fiscal year whereby the HR position was vacant for six months, but thankfully filled as we go into next year.

Current budget only adds one FTE School Resource Officer to increase public safety services. Critical function for project management has been accomplished by re-writing the job description for Assistant to the CM as a Project Manager. The job duties of the AtCM will be shifted to others within the City Manager’s Office and Finance Department. Timely and comprehensive tracking of all the projects is of upmost importance to to deliver projects on time and within budget. We plan to contract for other professional services to accomplish the expanded work load. The budget does not propose any additional staffing aside from the SRO. Current funding mechanisms and policies currently can’t sustain into the future the addition of any other staffing. We will continue to evaluate as our economy and tax base grows.

Important components of the personnel budget include the continuation of the compensation schedule that the City Council adopted in July 2015, which includes an annual merit system pay adjustment ranging from 1-3% depending on performance with a COLA adjustment of 1%. The City is in the middle of a two year contract with the Police Employee’s Association, our only represented group. Please reference the personnel section of the budget document for a full analysis.

Florence received, for the first time, the national Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for its 2015-2016 Budget document. This award represents a significant achievement by the City and reflects the commitment of the Budget Committee, Council and City staff by meeting the highest principles of governmental budgeting. Special thanks to our Finance Director Andy Parks and the Finance Department for this accomplishment.

Communication and Trust. *Sustain and improve the City’s communication program and strengthen citizen 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. We will continue efforts to grow our social media presence on Facebook, Twitter and Instagram. Our work place culture is one that encourages our employees to be active and engaged in the Community.

The annual budget document is a wonderful communication tool that includes comprehensive information about each fund's budget, the five year rolling forecast, capital improvement plans and a detail schedule of long-term debt. However, we recognize that the sheer size of the budget document can be overwhelming so we will issue for the fourth consecutive year the Budget in Brief document.

Acknowledgements

The budget as presented maintains current City services and represents an effective use of the City's resources. We are also committed to maintaining the rolling five year financial forecasts which is included in the budget document through the year ending June 30, 2021. The budget is prepared with a look to the future, ensuring decisions made today can be sustained into the future. We have been successful in doing this for nearly all of our programs, with continued efforts to prioritize and time street projects to best meet the funding available. The City's Management team understands that and looks forward to working with the Budget Committee to review the plan and to discuss alternative approaches to delivering key community services while maintaining the financial stability and continue to make decisions that support the City of Florence as Oregon's Premier Coastal Community.

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 (name them in speech, not in written document)

Finance Director Andy Parks, Police Chief Tom Turner; Planning Director Wendy Farley-Campbell; Public Works Director Mike Miller; Assistant to the City Manager Megan Mesmer; City Recorder Kelli Weese; and Events Center Director Kevin Rhodes. They are prepared to address any questions you or the public may have related to their respective budgets and their operations.

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 2, at 5:30 p.m. was to receive the budget message and distribute the proposed budget document. For additional budget presentations, opportunity for public comment, committee discussion, and deliberation for budget approval are scheduled for the week of May 9th at the Florence Events Center.

Respectfully submitted,



Erin R. Reynolds
City Manager/Budget Officer

City Overview

About

Incorporated in 1893, Florence is a scenic seaside community at the confluence of the Siuslaw River and the Pacific Ocean. The City is located along the [Pacific Coast Scenic Byway](#) (Highway 101), only one hour west of Eugene, and is served by a marina and boasts its own airport.

The City has grown at a very modest pace since 2000, an average of 1.2% annually, to a population of 8,565 as of July 1, 2014. Similar growth is anticipated during the next several years. Additionally, an estimated 2,227 residents live outside the City but within the City's Urban Growth Boundary (UGB).

Florence's Historic Old Town is a charming 1900s fishing village that is built beside the Siuslaw River. The Port of Siuslaw has built a boardwalk along its updated and expanded marina providing up-to-date amenities for commercial and recreational users. The Siuslaw River Bridge which connects highway 101 across the Siuslaw is visible from much of Old Town. The Bridge, built in 1936, is in the midst of a major refurbishment project by the Oregon Department of Transportation. The project is scheduled for completion in 2018.

The Florence area is rich with outdoor pursuits. Beaches, parks, hiking trails, lakes, rivers and creeks are found throughout this premiere coastal community. The City has two golf courses, the world's first ever sand board park, and is located minutes away from the Oregon Sand Dunes National Recreation Area. Within the Siuslaw National Forest, the dunes are the largest coastal sand dunes in North America.

The City also boasts its own Events Center. The Florence Events Center hosts popular annual events such as the Florence Festival of Books, the Celebrate Arts juried art show and the Winter Folk Festival. Additionally, the FEC is home to the Last Resort Players theatre company and the Seacoast Entertainment Association' annual concert series.

Form of Government

Florence operates under a Council-Manager form of government. The Mayor and City Councilors are responsible for hiring and providing direction to the City Manager, establishing policy, adopting budgets and approving City contracts. The Mayor and City Councilors are elected at-large. The Mayor serves a term of two years and the City Councilors serve staggered four year terms. The Mayor presides at official meetings and work sessions.

The Florence City Council meets the first and third Monday of each month at City Hall. Council meetings are video-taped and broadcast on cable channel 191. Additionally, videos of previous meetings are available on the City's website; <https://ci.florence.or.us/council/watch-past-city-council-meetings-online>.

Services

The City of Florence, from its elected officials to its field and clerical support staff are dedicated to professionalism, efficiency and effectiveness, and outstanding customer service. The City provides police, emergency dispatch, municipal court, water, sewer and surface water utilities, streets and sidewalks, events center, parks, airport, and community development; planning, building, engineering and code enforcement services. Additionally, the City has an urban renewal agency, the Florence Urban Renewal Agency (FURA), which is staffed by City personnel and overseen by a separate nine-member board that includes three City Councilors.

Fire and Rescue services are provided by Siuslaw Valley Fire & Rescue District, ambulance services are provided by Western Lane Ambulance District and the library is operated by the Siuslaw Public Library District. Public transportation services are provided by Lane Transit District, which operates the Rhody Express.

Florence lies within Lane County, which has five commissioners, elected by district. The County's administration is located in Eugene, sixty miles east of Florence. Florence is within District 1 West Lane, which is represented by Commissioner Jay Bozievich.

History

The Florence area was originally inhabited by the Siuslaw tribe, whose name to this day is shared by the river that flows through the country where these Native Americans once lived. Europeans first began traversing this region during the Golden Age of Exploration, when Spanish galleons sailed off the coast, charting the territory. Years later, on his northwest voyage, the famous English seaman Captain Cook explored the Oregon coastline, giving names to many present landmarks, such as Cape Foulweather.

In the second half of the 19th century, Anglo-Americans permanently settled the area that would become Florence. This rugged frontier community depended on logging and fishing for its economic survival. The town hit a population of 300 in the year 1900, at which time there were a lumber mill, two general stores, two canneries, a saloon, and a weekly newspaper.

One of the town's most complete mercantile stores, located in the Kyle Building, was built in 1901. Bulk goods, farm tools, hats, boots, and other items were sold here, providing residents necessities for life in what was a remote part of the state. The town's vital link across the Siuslaw River was provided by ferry boats until 1936, when the picturesque Siuslaw River Bridge was completed.

Some state that the city was named for state senator A. B. Florence, who represented Lane County from 1858–1860; another notion is that Florence was named for a French vessel that was wrecked at the mouth of the Siuslaw River on February 17, 1875.

Statistics

Metric	Data
Year incorporated	1893
Form of government	Council/manager
Area in square miles – total/land only	5.87/5.37
Annual rainfall - average inches since 1957	68.69
Parks and public open space	154 acres
Population (2014)	8,565
Persons per household (2009-2013) – Florence/Oregon	1.91/2.49
Percent of population female (2010) – Florence/Oregon	53.6%/50.5%
Persons under 5 years age – percent (2010) – Florence/Oregon	3.8%/6.2%
Persons under 18 years age – percent (2010) – Florence/Oregon	13.9%/22.6%
Persons above 65 years age – percent (2010) – Florence/Oregon	36.4%/13.9%
High school graduate or higher % of persons 25+ years of age (2009-2013) – Florence/Oregon	92.0%/89.4%
Bachelor’s degree or higher % of persons 25+ years of age (2009-2013) – Florence/Oregon	22.9%/29.7%
Median family income (2009-2013) – Florence/Oregon	\$31,812/\$50,229
Per capita income – past 12 months (2013 dollars, 2009-2013) – Florence/Oregon	\$24,044/\$26,809
Persons below poverty level – Florence/Oregon	15.2%/16.2%
Number of housing units (2009-2013)	5,103
Households (2010)	4,399
Percent owner occupied – Florence/Oregon	62.9%/62.0%
Median value of owner-occupied housing (2009-2013) – Florence/Oregon	\$195,900/\$238,000
Housing units (%) in multi-family – Florence/Oregon	21.1%/23.2%
City lane miles of street	79.06
Sewer mains	93 miles
Sewer pump stations	38
Stormwater pipes	34 miles
Water mains	62 miles
Water storage – gallons	4.5 million
Water and sewer connections	3,700
Bond rating	A
City property tax rate	\$2.8610
City bonded debt property tax rate (estimate 2015-16)	\$0.1733
Total property tax rate	\$3.0343
City share of total property tax rate	21.5%
Total budget – FY 2015-16	\$33,848,233

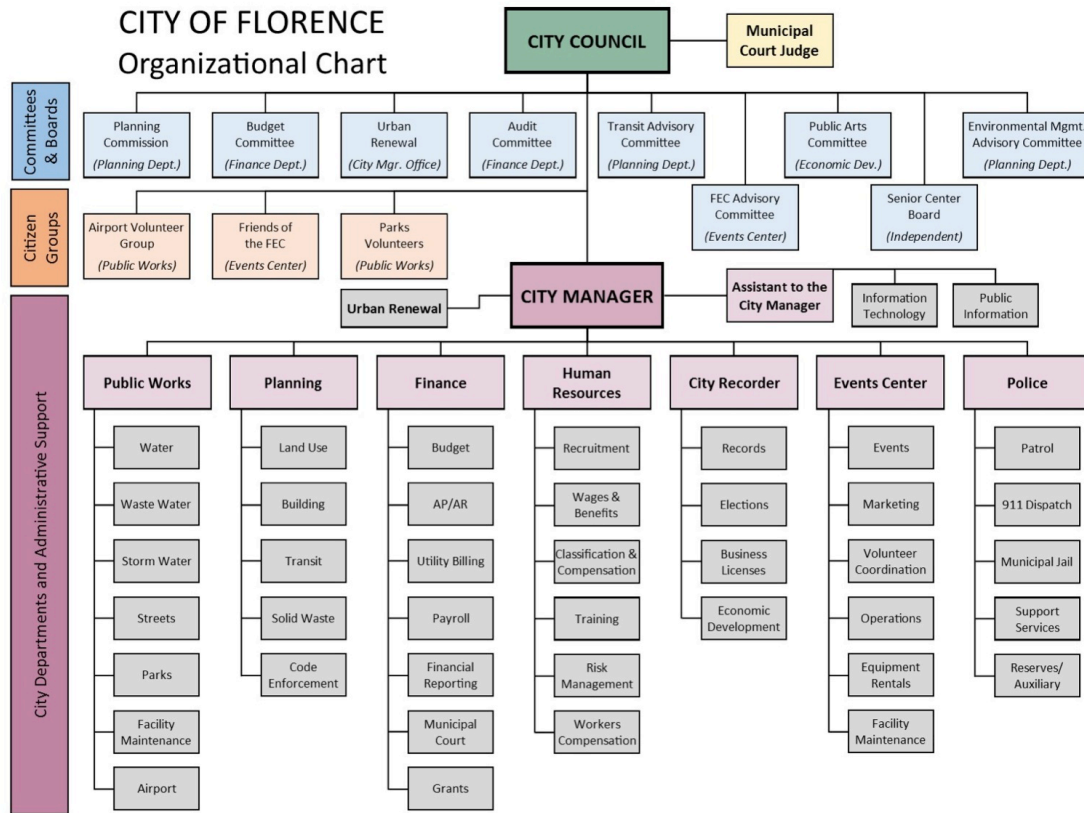
Source for much of the demographic data – U.S. Census <http://quickfacts.census.gov/qfd/states/41/4126050.html>



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Personnel



Full-time Equivalent (FTE's) Employees

Department	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Budget	Budget
Police	23.0	24.0	24.0	25.0
Community Development	4.3	6.4	6.1	6.4
Parks	2.0	2.0	2.4	2.4
Municipal Court	2.9	2.9	2.9	2.4
Administration	7.8	8.0	9.0	9.4
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	4.0	4.0	4.0
Water	5.0	5.0	5.0	5.0
Wastewater	5.0	5.0	5.0	4.0
Stormwater	1.0	1.0	1.0	1.0
Public Works Administration	5.0	5.0	5.0	6.0
Total FTE's - Citywide	60.9	65.3	66.4	67.4
Less: Contracted FTE's	(3.1)	(3.3)	(3.4)	(3.4)
Net FTE's - Citywide	57.8	62.0	63.0	64.0

Summary

City staffing was decreased due to revenue and activity reductions resulting from the extended recession that began in 2007. During the past few years the City has been able to restore staffing to previous levels including 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 fiscal year 2016-17 budget includes the addition of a School Resource Officer position, provided grant funds are approved, together with funding from the School District. A Project Manager position has been created to provide direct management of the City's capital improvement program and other key initiatives. The Assistant to the City Manager position has been replaced with an Intern position and significant portions of the responsibilities distributed to other positions, such as information technology and municipal court oversight to the finance director, emergency management will transition to public works and or police, and administrative support will be provided by the Human Resources Manager position, City Recorder, City Hall clerk, Intern, and finance staff. An Intern position has been budgeted at 0.4 full-time equivalent (FTE) status. The Treatment Plant Supervisor position has been reorganized to public works administration and will provide supervision to the water and wastewater treatment operations. Lastly, the Municipal Court staff has been reduced by a 0.5 FTE, with reduced Court activity, increased automation and the retirement of the Court Administrator. Court activities will be evaluated closely for the first several months of the new fiscal year to ensure the court operation is meeting its service requirements.

The net change in total full-time equivalent positions, including contract positions, for 2016-17 is 1.0 FTE, from 66.4 to 67.4 FTE's, and the net City employees FTE's is 64.0, an increase of 1.0 FTE.

Total compensation, i.e., personnel services, budgeted for 2016-17 is \$5.5 million, compared to the 2015-16 budget of \$5.3 million, an increase of \$246,300, just less than five percent (4.7%).

The budget includes the following assumptions:

- A cost-of-living pay adjustment of one percent (1.0%) for non-represented employees
- A cost-of-living pay adjustment of one and one-half percent (1.5%) for Police Association members (the minimum per the labor agreement)
- Merit pay for non-represented and management employees – discretionary – 2.0%
- Premium increase for health insurance – 5%
 - 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

Salary Schedule – Non-represented Positions

Position	Pay Grade	Annual Salary	
		Minimum	Maximum
Finance Clerk	2	25,335	33,340
City Hall Clerk I	4	27,932	36,757
Accounting Clerk I	7	32,335	42,551
Court Clerk	8	33,952	44,678
Building Maintenance Worker	8	33,952	44,678
Utility/Billing Clerk	8	33,952	44,678
Executive Assistant to Public Works Director	8	33,952	44,678
FEC Maintenance Technician	8	33,952	44,678
FEC Office Coordinator	8	33,952	44,678
Planning Administrative Assistant	8	33,952	44,678
Building Technician	9	35,650	46,912
Utility Worker I	9	35,650	46,912
Accounting Clerk II	9	35,650	46,912
GIS Technician	10	37,432	49,258
Code Enforcement Officer	10	37,432	49,258
Executive Assistant to Planning Director	10	37,432	49,258
Events Center Marketing Specialist & Event Coordinator	10	37,432	49,258
Water Treatment Plant Operator I	11	39,304	51,721
Field Assistant - Public Works	11	39,304	51,721
Utility Worker II	11	39,304	51,721
Planning Technician	11	39,304	51,721
Utility Worker II/Engineering Tech	12	41,269	54,307
Wastewater Treatment Plant Operator II	12	41,269	54,307
Human Resources Coordinator	12	41,269	54,307
Senior Court Clerk	12	41,269	54,307
Assistant Planner	13	43,332	57,022
Water Treatment Plant Operator II	14	45,499	59,873
City Recorder/Economic Development Coordinator	15	47,774	62,867
Wastewater Treatment Plant Operator III	15	47,774	62,867
Assistant to the City Manager/PIO	15	47,774	62,867
Human Resources Manager	15	47,774	62,867
Communications Center Supervisor	16	50,162	66,010
Assistant Finance Director	16	50,162	66,010
Field Supervisor	16	50,162	66,010
Parks Maintenance Supervisor	16	50,162	66,010
Court Administrator	17	52,671	69,311
Wastewater Treatment Plant Supervisor	18	55,304	72,776
Wastewater/Water Treatment Plant Superintendent	19	58,069	76,415
Police Sergeant	19	58,069	76,415
Events Center Director	21	64,021	84,248
Police Lieutenant	22	67,222	88,460
Planning Director	23	70,584	92,883
Finance Director	24	74,113	97,527
Police Chief	26	81,709	107,524
Public Works Director	26	81,709	107,524
City Manager		88,512	121,800

A comprehensive compensation study was performed in 2014 that informed an update of salary ranges for all non-represented positions of the City. The City Manager is responsible for administering the City's compensation plan, which includes receiving approval from the City Council on the pay structure and associated benefits. The City Manager's compensation is established by the City Council. The Municipal Court Judge is not an employee of the City and receives compensation via a personal services contract.

Budget Summary Resources

Fund	Beginning Fund Balance	Taxes	Intergovernmental	Franchise Fees	Licenses and Permits	Charges for Services	Miscellaneous	Transfers	Debt Proceeds	Total Current Year Resources	Total Resources
General	1,854,471	2,477,600	818,100	771,600	318,900	324,200	253,200	888,900	400,000	6,252,500	8,106,971
Street	512,048	-	1,529,100	54,000	-	351,200	2,000	550,000	500,000	2,986,300	3,498,348
Street SDC's	930,642	-	-	-	-	36,000	6,500	-	-	42,500	973,142
9-1-1	-	-	215,000	-	-	157,800	-	519,900	-	892,700	892,700
Room Tax	60,173	364,400	-	-	-	-	-	-	-	364,400	424,573
Florence Events Center	392,880	-	123,000	-	-	241,000	139,500	300,900	-	804,400	1,197,280
Water	1,119,248	-	-	-	-	2,134,900	16,500	300,000	1,400,000	3,851,400	4,970,648
Water SDC	288,857	-	-	-	-	99,000	2,000	-	-	101,000	389,857
Wastewater	736,687	-	200,000	-	-	3,126,000	371,000	280,700	-	3,977,700	4,714,387
Wastewater SDC	549,272	-	-	-	-	100,000	2,000	-	-	102,000	651,272
Stormwater	906,758	-	-	-	-	527,300	1,500	-	-	528,800	1,435,558
Stormwater SDC	95,827	-	-	-	-	50,000	1,500	-	-	51,500	147,327
Airport	427	-	19,000	-	-	116,200	1,600	45,000	-	181,800	182,227
Public Works Administration	79,987	-	-	-	-	18,400	-	849,300	3,300,000	4,167,700	4,247,687
GO Debt Service	170,583	151,000	-	-	-	-	500	-	-	151,500	322,083
Debt Service	465,742	-	127,800	-	-	-	35,000	-	1,725,351	1,888,151	2,353,893
Totals	8,163,601	2,993,000	3,032,000	825,600	318,900	7,282,000	832,800	3,734,700	7,325,351	26,344,351	34,507,952

Expenditures and Ending Fund Balance

Fund	Personnel	Materials and Services	Capital Outlay	Debt Service	Transfers	Total Expenditures	Other Requirements/ Ending Fund Balance	Total Expenditures and Other Requirements/ Ending Fund Balance
General	3,347,600	1,304,500	1,042,000	67,600	686,000	6,447,700	1,659,271	8,106,971
Street	67,700	263,200	2,382,800	199,200	267,800	3,180,700	317,648	3,498,348
Street SDC's	-	6,000	-	-	550,000	556,000	417,142	973,142
9-1-1	531,100	80,900	16,800	-	126,900	755,700	137,000	892,700
Room Tax	-	145,800	-	-	218,600	364,400	60,173	424,573
Florence Events Center	326,000	388,000	102,500	-	47,900	864,400	332,880	1,197,280
Water	347,000	417,600	2,225,000	142,331	654,900	3,786,831	1,183,817	4,970,648
Water SDC	-	2,500	-	-	300,000	302,500	87,357	389,857
Wastewater	320,300	496,500	1,706,000	1,206,889	719,300	4,448,989	265,398	4,714,387
Wastewater SDC	-	5,000	-	-	280,700	285,700	365,572	651,272
Stormwater	67,300	66,900	645,000	17,000	120,800	917,000	518,558	1,435,558
Stormwater SDC	-	41,000	-	-	-	41,000	106,327	147,327
Airport	-	85,000	20,000	51,200	22,500	178,700	3,527	182,227
Public Works Administration	531,700	102,400	3,324,800	76,900	-	4,035,800	211,887	4,247,687
GO Debt Service	-	-	-	184,869	-	184,869	137,214	322,083
Debt Service	-	1,725,751	-	224,000	-	1,949,751	404,142	2,353,893
Totals	5,538,700	5,131,051	11,464,900	2,169,989	3,995,400	28,300,040	6,207,913	34,507,953

Functional Units

The following table provides where the City’s functional units are accounted for by fund type and fund. Additionally, the functional units/funds that are in bold and italicized are the City’s major funds. Major funds are those funds that meet certain accounting requirements relative to revenue and or assets.

General Fund	Special Revenue	Debt Service	Enterprise	Internal Service
City Council Public Safety Police patrol Jail School officer Code enforcement Building code Emergency management Community Development Planning/zoning Municipal Court Parks City hall facility Justice building facility Outside agency funding Administration Human resources Finance Billing Information technology City recorder Economic development Communications	Street Street maintenance Street construction Sidewalks Bike paths Street lighting	General obligation debt	Events Center Shows Community events Conventions Trade shows	Public Works Administration and Support Services Administration Fleet maintenance Shop maintenance Public works building
Emergency Communications 9-1-1 dispatch services	Spruce Street LID	Utilities Water Wastewater Stormwater Street sweeping		
Tourism Promotion	City/FURA debt service	Airport		

Basis of Budgeting

The City budgets all funds on the modified accrual basis of accounting. Items such as depreciation are not budgeted. All expenditures forecast to occur during the year, such as principal, interest payments and capital acquisitions are budgeted. The City’s audited financial statements, the General Fund, special revenue funds and debt service funds are accounted for using the modified accrual basis of accounting. The enterprise and internal service funds utilize the full accrual method of accounting. The primary difference between the two methods of accounting, relative to the budget basis used, is depreciation, acquisition of capital assets and principal payments on debt are handled differently, i.e., depreciation is not budgeted, acquisition of capital assets and principal payments are budgeted, but are not shown as expenditures in full accrual accounting.

Budget appropriations for authorized spending are provided for all of the funds noted above. The amount of the appropriations are as presented in the “Adopted Budget” column of the budget summaries presented by fund.

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 facility operations, 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, 2016 of \$1.85 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 the City for staff time related to those activities
- Funding for an economic development program
- Increased investment in parks capital improvements
- Targeted investment in technology to improve efficiencies and effectiveness
- Addition of a School Resource Officer position, no net cost to City for three years
- Addition of a Project Manager position, funded by the City-wide capital program
- Projected year-end fund balance, that meets fund policy requirements and is sustainable

Changes from previous year

- Increased funding from the Florence Urban Renewal Agency for services - \$166,800 total
- Recovery of administrative service costs from Florence Events Center and Airport
- Payment of public works administrative service costs to Public Works Administration by the Parks Department
- Change in accounting for emergency dispatch operations, i.e., all 911 related activity is accounted for in the 911 Fund, with charges to the City similar to other users
- Elimination of transfers for debt payment; payment of debt made directly

Revenue

Property taxes

The current year property tax levy is projected to increase approximately 2.9% to \$2.52 million compared to the fiscal year 2015-16 levy of \$2.44 million.

Intergovernmental

Revenue from continuing sources, such as liquor and cigarette taxes, and state share revenue are projected to increase slightly. \$469,000 in grant funds for parks represent the significant increase in this source.

Franchise fees

Revenue from franchise fees are projected to increase approximately one percent (1.2%) from current year estimates, and 1.9% from the prior year budget.

Licenses and permits

Revenue from licenses and permits has strengthened during the past few fiscal years. The forecast for fiscal year 2016-17 is consistent with the current year year-end estimates, which may 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 previous years.

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 \$166,800 from \$100,000 in the current year; and the cost recovery methodology was reviewed and updated, which resulted in increased transfers from the Street Fund.

Debt Proceeds

Long-term debt proceeds, via a line-of-credit, of \$400,000 is budgeted to fund parks capital investment and design services for a City Hall expansion.

Expenditures

Overall, operating expenditures are increased 13.7% (\$6.45 million) above the fiscal year 2015-16 budget of \$5.57 million.

Capital spending in fiscal year 2016-17 is budgeted to increase by \$546,000, or 110% from 2015-16. Parks capital outlay in the amount of \$797,000 is budgeted, compared to \$53,800 estimated

expenditure in fiscal year 2015-16. A majority of the funds associated with the parks projects is contingent on securing grants as noted above.

Debt service is adjusted slightly due to direct payment of loans rather than transfers to debt funds.

Lastly, transfers are increased by approximately \$538,000. The majority of the increase (\$519,000) is due to a change in accounting for emergency dispatch. Other adjustments are due to reclassifying payments of debt to debt service from transfers. Due to increased transient room taxes that are directed to the Florence Events Center there is a reduced need for General Fund subsidy to the Florence Event Center Fund. Although the public works facilities at the Florence Airport will be paying rent, which will reduce the need for General Fund subsidy to the Airport Fund, a significant increase in the transfer for the current year (from \$10,000 budget to \$25,000 year-end estimate) and an increase in fiscal year 2016-17 to \$40,000 is needed to fund maintenance and a deficit fund balance.

Other requirements

The budget includes a contingency of ten percent (10%) of budgeted expenditures, leaving an unappropriated ending fund balance of \$1.01 million, or a planned carryover of \$1.66 million. The projected beginning and ending fund balance exceed the minimum fund balance requirements of the City's fiscal policies (to be considered by the City Council May 2, 2016).

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General Fund Budget

	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Beginning fund balance	2,121,344	2,478,237	2,082,865	2,085,371	1,854,471	1,854,471	1,854,471
Current year resources							
Property taxes	2,230,735	2,309,791	2,406,000	2,377,300	2,477,600	2,477,600	2,477,600
Intergovernmental	281,161	233,490	445,200	242,800	818,100	818,100	818,100
Franchise fees	730,215	733,335	757,000	762,700	771,600	771,600	771,600
Licenses and permits	279,681	322,371	273,000	314,900	318,900	318,900	318,900
Charges for services	154,774	154,406	257,000	254,200	324,200	324,200	324,200
Miscellaneous	322,921	405,129	327,000	259,700	253,200	253,200	253,200
Transfers	698,569	742,795	812,607	805,600	888,900	888,900	888,900
Loan proceeds	-	-	-	-	400,000	400,000	400,000
Total current year resources	4,698,056	4,901,317	5,277,807	5,017,200	6,252,500	6,252,500	6,252,500
Total resources	6,819,400	7,379,554	7,360,672	7,102,571	8,106,971	8,106,971	8,106,971
Expenditures							
Police	2,294,429	2,398,931	2,582,500	2,512,900	2,195,400	2,195,400	2,195,400
Community Development	416,928	521,456	592,600	597,500	672,500	672,500	672,500
Parks	120,682	129,574	145,260	108,100	126,700	126,700	126,700
Municipal Court	274,776	301,456	319,400	317,500	279,500	279,500	279,500
Administration	822,857	937,935	1,100,400	1,037,100	1,150,800	1,150,800	1,150,800
City Hall	80,207	71,112	78,100	108,200	97,700	97,700	97,700
Non-departmental	45,600	47,800	181,500	128,800	129,500	129,500	129,500
Operating expenditures	4,055,478	4,408,264	4,999,760	4,810,100	4,652,100	4,652,100	4,652,100
Capital outlay							
Police	52,680	120,976	120,976	117,500	55,000	55,000	55,000
Community Development	-	-	-	-	-	-	-
Parks	-	10,180	240,000	53,800	797,000	797,000	797,000
Administration	70,937	103,171	40,000	32,000	40,000	40,000	40,000
City Hall	49,088	40,835	45,000	24,800	150,000	150,000	150,000
Capital outlay	172,705	634,643	495,976	277,900	1,042,000	1,042,000	1,042,000
Debt service							
Police	19,787	19,787	19,787	19,800	19,800	19,800	19,800
Parks	-	-	-	-	3,800	3,800	3,800
Administration	15,380	15,385	7,690	7,700	15,000	15,000	15,000
Non-departmental	-	-	-	-	29,000	29,000	29,000
Debt service	35,167	35,172	27,477	27,500	67,600	67,600	67,600
Transfers							
Police	-	-	-	-	519,900	519,900	519,900
Parks	3,690	3,877	3,796	3,800	41,100	41,100	41,100
Non-departmental	59,362	196,725	129,057	114,100	125,000	125,000	125,000
Transfers	77,812	216,105	147,514	132,600	686,000	686,000	686,000
Total expenditures	4,341,162	5,294,184	5,670,727	5,248,100	6,447,700	6,447,700	6,447,700
Other requirements							
Contingency	-	-	385,000	-	645,000	645,000	645,000
Unappropriated ending fund balance	-	-	1,304,945	-	1,014,271	1,014,271	1,014,271
Total other requirements	-	-	1,689,945	-	1,659,271	1,659,271	1,659,271
Total expenditures and other requirements	4,341,162	5,294,184	7,360,672	5,248,100	8,106,971	8,106,971	8,106,971

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Resources over (under) expenditures	356,894	(392,867)	(392,920)	(230,900)	(195,200)	(195,200)	(195,200)
Beginning fund balance	2,121,344	2,478,238	2,082,865	2,085,371	1,854,471	1,854,471	1,854,471
Ending fund balance	2,478,238	2,085,371	1,689,945	1,854,471	1,659,271	1,659,271	1,659,271

Fund Balance Analysis

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Revenue	4,698,056	4,901,317	5,277,807	5,017,200	6,252,500	6,252,500	6,252,500
Less:							
Property taxes	2,230,735	2,309,791	2,406,000	2,377,300	2,477,600	2,477,600	2,477,600
Net revenue	2,467,321	2,591,526	2,871,807	2,639,900	3,774,900	3,774,900	3,774,900
Monthly	205,610	215,961	239,317	219,992	314,575	314,575	314,575
Expenditures	4,341,162	5,294,184	5,670,727	5,248,100	6,447,700	6,447,700	6,447,700
Monthly	361,764	441,182	472,561	437,342	537,308	537,308	537,308
Monthly burn rate	156,153	225,222	233,243	217,350	222,733	222,733	222,733
Minimum fund balance - five months	780,767	1,126,108	1,166,217	1,086,750	1,113,667	1,113,667	1,113,667
Fund balance over/(under) minimum	1,697,471	959,263	523,728	767,721	545,604	545,604	545,604
Fund balance within policy	Y	Y	Y	Y	Y	Y	Y

Police

Summary

The Florence Police Department has three primary functions: Patrol, Corrections and Communications, which are supported by an administrative function.



The Patrol Division consists of three Sergeants, one Detective and nine Patrol Officers. A School Resource Officer is included in the proposed budget, with position costs fully offset by funding from the Siuslaw School District and a federal grant. 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 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.
- Exterior maintenance on the Justice Center, approximately \$65,000, completed in FY 2016
- Increased activity levels in all operational areas.

Changes from previous year

- Full costs of the Communications operation, including a transfer to the general fund for police management, facility use, and administration costs, have been transferred to the 911 Fund
- Due to change in accounting, the police budget includes a transfer to 911 for its proportional share of funding

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Personnel services	1,931,636	2,050,850	2,230,300	2,149,400	1,886,400	1,886,400	1,886,400
Materials and services	362,793	348,081	352,200	363,500	309,000	309,000	309,000
Police operating	2,294,429	2,398,931	2,582,500	2,512,900	2,195,400	2,195,400	2,195,400
Capital outlay	52,680	120,976	125,000	117,500	55,000	55,000	55,000
Debt service							
Siuslaw Bank Principal	17,039	17,649	18,278	18,300	18,300	18,300	18,300
Siuslaw Bank Interest	2,748	2,138	1,510	1,500	1,500	1,500	1,500
Debt service	19,787	19,787	19,788	19,800	19,800	19,800	19,800
Transfers	-	-	-	-	519,900	519,900	519,900
Non-operating expenditures	72,467	140,763	144,788	137,300	594,700	594,700	594,700
Total	2,366,897	2,539,694	2,727,288	2,650,200	2,790,100	2,790,100	2,790,100

Performance Measures

Patrol	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
Communications	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
Corrections	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	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Chief of Police	1.0	1.0	1.0	1.0
Lieutenants	1.0	1.0	1.0	1.0
Sergeants	2.0	3.0	3.0	3.0
Police Officers	10.0	10.0	10.0	10.0
School Resource Officer	0.0	0.0	0.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
FTE's – Police	15.0	16.0	16.0	17.0
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	24.0	24.0	25.0

Capital Outlay

Description	Amount
Vehicles	56,000

Community Development

Summary

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

Planning is responsible for administering all current and long-range land-use related planning functions of the City. The department processes land use development and change of use applications at the staff, Planning Commission and 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.



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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 Rhody 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

- Over the Counter Land Use procedural and supporting code written to offer an expedited process for reviewing minor building and property modifications that meet code
- Telecommunications land use code rewritten to modernize and comply with federal policy changes
- Streetscape design planning for Highways 101 and 126 within the urban renewal district
- Completed solid waste rate review and related code amendments and licensing changes
- Development interest and activity leveled off in 2016, but included a few “record breaking” months in the building sector

Changes from previous year

- The City did not receive the 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
- Staff initiated co-adoption with Lane County via a consultant on the remaining periodic review task; Coastal Goals, and two post-acknowledgement changes; Parks Master Plan and Stormwater policy amendments

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Planning							
Personnel services	143,518	233,704	305,600	301,000	320,400	320,400	320,400
Materials and services	56,493	48,532	80,300	40,800	91,100	91,100	91,100
Planning operations	200,011	282,236	385,900	341,800	411,500	411,500	411,500
Building							
Personnel services	79,692	80,151	79,400	81,800	83,900	83,900	83,900
Materials and services	137,224	159,069	127,300	173,900	177,100	177,100	177,100
Building operations	216,917	239,220	206,700	255,700	261,000	261,000	261,000
Community Development	416,928	521,456	592,600	597,500	672,500	672,500	672,500

Performance Measures

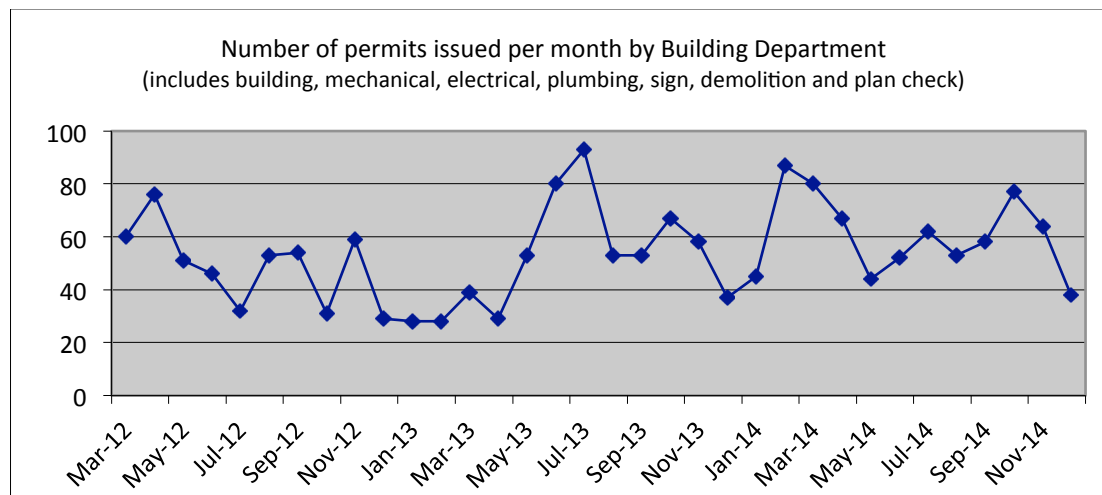
Planning:

Number of land use permits processed:

Measure	2010	2011	2012	2013	2014	2015
Number of Land Use applications	40	26	27	24	57	39
Percentage of 2014 workload	70%	46%	47%	42%	100%	68%
Planning staff to application ratio	1:10	1:7	1:11	1:11	1:23	1:15
FTE's – filled positions	4.0	3.7	2.5	2.2	2.5	2.5

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	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget
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	1.0
Assistant Planner	-	1.0	1.0	1.0	-
Associate Planner	1.0	-	-	-	1.0
Planning Administrative Assistant	-	0.5	1.0	1.0	1.0
Planning Technician	-	-	-	-	-
Total FTE's - Planning	3.0	3.5	4.0	4.0	4.0
Building Technician	1.0	1.0	1.0	1.0	1.0
Building Official	-	-	-	-	-
Contracted Building Official/Inspectors	1.3	1.4	1.1	1.1	1.4
Total FTE's - Building	2.3	2.4	2.1	2.4	2.4
Total FTE's - Community Development	5.3	5.9	6.1	6.4	6.4

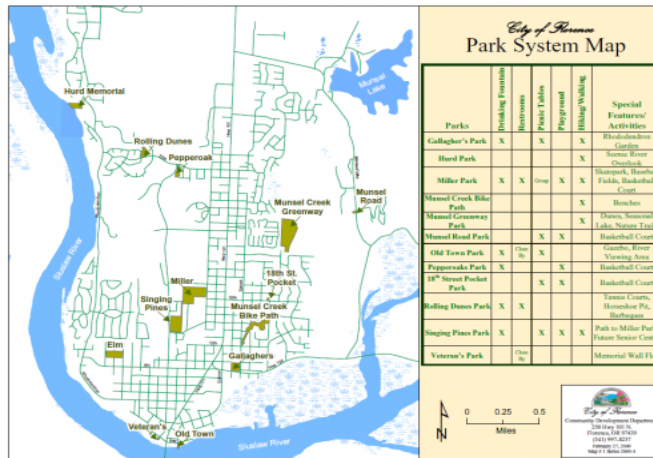
Parks

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, 18th Street Pocket Park and Pepperoaks Park); and two picnic shelters (Miller Park and Rolling Dunes Park).

Our mission is to maintain our park recreation facilities, including the trail network, in a safe and clean manner support a variety of outdoor recreation opportunities. In past the City’s general fund has only been to support the minimum level of maintenance of our parks. However, the Council’s 2015 adoption of goals the City, the FY2016 budget reflected increased emphasis toward the parks program.



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The FY2017 budget is aligned with sustaining and improving the delivery of cost effective and efficient park services to the community by continuing to provide 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 during the upcoming fiscal year.

Highlights

- Potential funding to purchase and develop a new riverside/beach park
- Potential funding to rehabilitate Miller Park baseball and softball fields, including the construction of a new restroom facility, additional storage and concession stand

Changes from previous year

- Significant investment in park facilities is budgeted in fiscal year 2016-17. All of the capital outlay items are dependent upon securing grants
- The local match for the capital projects is approximately \$288,000; of this amount \$250,000 is funded with long-term debt

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Personnel services	66,553	68,920	64,700	31,000	47,100	47,100	47,100
Materials and services	54,129	60,654	80,560	77,100	79,600	79,600	79,600
Parks operating	120,682	129,574	145,260	108,100	126,700	126,700	126,700
Capital outlay	-	10,180	240,000	53,800	797,000	797,000	797,000
Debt service							
2011 Debt service - principal	-	-	-	-	3,800	3,800	3,800
2011 Debt service - interest	-	-	-	-	-	-	-
Debt service	-	-	-	-	3,800	3,800	3,800
Transfers	3,690	3,877	3,796	3,800	41,100	41,100	41,100
Non-operating expenditures	3,690	14,057	243,796	57,600	841,900	841,900	841,900
Total Parks	124,372	143,631	389,056	165,700	968,600	968,600	968,600

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 (35th and Kingwood); right-of-way at Quince and Hwy 101; and City Hall.
- Maintain pedestrian scale streetlights in Old Town.

Staffing

Position	2013-14 Actual	2013-14 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed
Parks Supervisor	1.00	1.00	-	-	-
Utility Worker	-	-	1.00	0.70	1.00
Seasonal	0.96	0.96	1.40	1.40	1.42
Total FTE's - Parks	1.96	1.96	2.40	2.10	2.42

Capital Outlay

Description	Amount	Grant Funding Requested
South Beach/River Park	87,500	Y
Miller Park baseball and softball field rehab, plus new restrooms, storage and concession stand.	709,500	Y
	797,000	



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 many citizens come into contact with the judicial system, either as a defendant, victim, or witness. The Municipal Court staff provides equal access to a fair, equitable and effective system of justice without excess cost, inconvenience, or delay.

The Municipal Court employees facilitate the judicial process 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 Defenders and a Prosecutor.

Highlights

- In 2014, the Municipal Court contracted with a new collections agency and have improved collections on old cases:
 - Fiscal year 2013-14 \$16,534
 - Fiscal year 2014-15 \$35,926
 - Fiscal year 2015-16 year to date \$22,285
- In fiscal year 2015-16, the Municipal Court converted to Encode, a court management software through Tyler Technologies. The implementation will allow the Court to be more efficient in their administration and operations, as well as allow greater access to the Court by customers through online payments.
- Court staff closed out a large number of old cases that were no longer collectable due to records retention.

Changes from previous year

- Staffing of the Municipal Court will be reduced from 2.5 FTE's to 2.0 FTE's with the retirement of the long-term Court Administrator and implementation of new software.
- Court staff will be transitioning to the new court management software in FY 2017
- In FY 2015, the Court entered into a trial period with a new probation monitoring service to assist with probation compliance. During 2015, Judge Brissenden reported on the success of those trial run cases. The City Council provided support to expand the use of that service to more cases

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Personnel services	159,954	168,026	182,700	193,300	144,700	144,700	144,700
Materials and services	114,822	133,430	136,700	124,200	134,800	134,800	134,800
Municipal Court operations	274,776	301,456	319,400	317,500	279,500	279,500	279,500
Capital outlay	-	-	50,000	49,800	-	-	-
Total Municipal Court	274,776	301,456	369,400	367,300	279,500	279,500	279,500

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: 1,917
 - Misdemeanors 565
 - Violations 1,391
- Cases Closed 2,333*
- Total Fines Imposed \$285,638
- Total Fines Collected \$224,230
- Total Revenue Collected \$297,360

* The large number of Closed Cases is due to the Court recalling cases from Collections that lacked sufficient documentation to enforce collection.

Staffing

Position	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed
Court Clerk	0.5	0.5	0.5	0.5	1.0
Senior Court Clerk	1.0	1.0	1.0	1.0	1.0
Court Administrator	1.0	1.0	1.0	1.0	-
Municipal Judge - contract	0.4	0.4	0.4	0.4	0.4
Total FTE's	2.9	2.9	2.9	2.9	2.4

Administration

Summary

Administration is organized with the following functional services:

- Mayor and City Council
- City Manager’s Office
 - City Manager
 - City Recorder
 - Human Resources
 - Emergency Management
 - Economic Development
 - Project Management
 - Public Outreach
 - Urban Renewal
- Finance and Information Technology

	2013-14 Actual	2014-15 Budget	2014-15 Budget	2014-15 Estimate	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
Mayor and City Council	28,682	34,522	45,500	39,600	45,500	45,500	45,500
City Manager’s Office	391,202	501,892	554,800	486,400	574,000	574,000	574,000
Finance and Information Technology	402,972	401,521	500,100	511,100	531,300	531,300	531,300
Administration operating	822,857	937,935	1,100,400	1,037,100	1,150,800	1,150,800	1,150,800
Capital outlay	70,937	103,171	40,000	32,000	40,000	40,000	40,000
Debt service	15,380	15,385	7,690	7,700	15,000	15,000	15,000
Transfers	14,760	15,503	14,661	14,700	-	-	-
Administration - non-operating expenditures	101,077	134,059	62,351	54,400	55,000	55,000	55,000
Total Administration	923,934	1,071,994	1,162,751	1,091,500	1,205,800	1,205,800	1,205,800

Mayor and City Council



Joe Henry, Mayor



Joshua Greene, Council President



Ron Preisler, Council Vice-President



Susy Lacer, Councilor



George Lyddon, Councilor

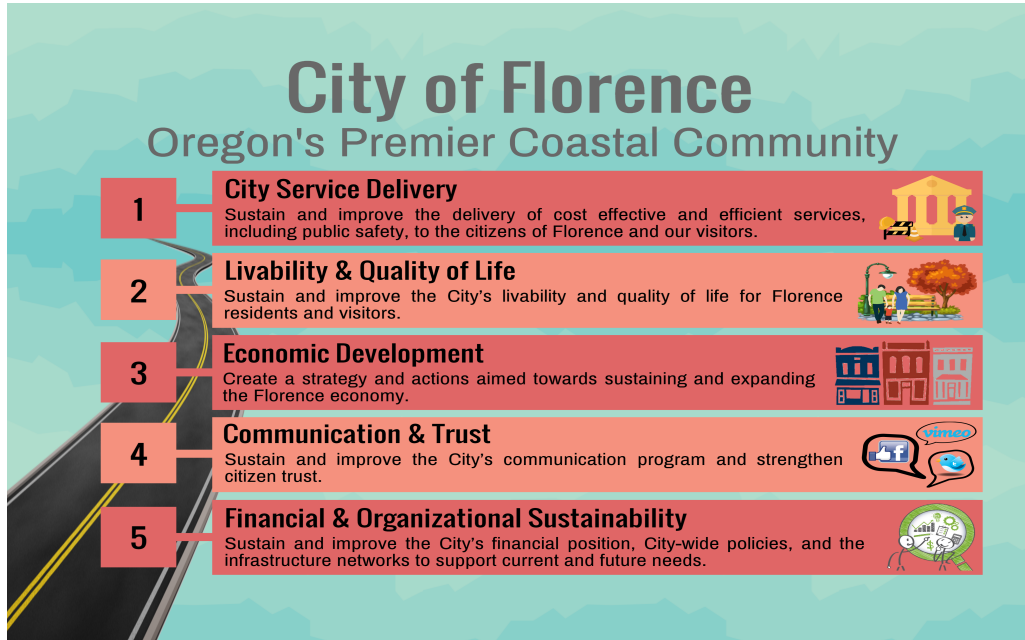
Summary

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 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.

Council Goals



Changes from previous years

- There are no changes to the Council budget for FY 2017 from FY 2016

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Materials and services	28,682	34,522	45,500	39,600	45,500	45,500	45,500
Total City Council	28,682	34,522	45,500	39,600	45,500	45,500	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, and human resources.

Highlights

Recorder

- Completed the creation and amendments of the structure of various City committees including the Economic Development Committee, Public Art Committee, Florence Urban Renewal Agency, Airport Advisory Committee, and Florence Events Center Advisory Committee, as well as the recruitment for vacancies
- Implemented new ‘Board and Committees’ report to Council on a monthly basis
- Completed City Manager evaluation process changes in coordination with Human Resource Manager
- Updated City Council commitments to streamline Council’s goal of community involvement
- Initiated process to update business license concerning marijuana related businesses

Changes from previous year

- Changes to deliver efficient and cost effective City services
 - Records Retention
 - Scanning of large building plans to complete digitizing of historic building / planning documents

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Personnel services	293,290	336,771	384,600	369,100	438,900	438,900	438,900
Materials and services	97,912	165,121	170,200	117,300	135,100	135,100	135,100
Total City Manager's Office	391,202	501,892	554,800	486,400	574,000	574,000	574,000

Performance measures

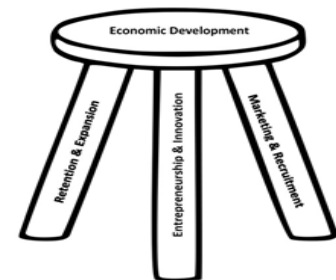
- City Council Support / Elections / Boards and Commissions
 - 63 Council Meetings in 2015 (57% increase from 2014 and 225% increase from 2013)
 - 13 Ordinances in 2014 (9% increase from 2013 and 260% increase from 2013)
 - 26 Resolutions in 2015 (30% increase from 2014 and 45% increase from 2013)
- Business, Special Event, & Miscellaneous Licenses
 - 194 business licenses issued (31% increase from 2014)
 - 68 business license renewals (4.6% increase from 2014)
 - 52 special event licenses issued (9% increase from 2014)
 - 3 street closures (50% increase from 2014)
 - 9 liquor licenses (2% decrease from 2014)

Major Programs – City Managers Office

Economic Development

Summary

Economic Development is one of the five adopted City Council Beginning in June 2014, the City 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 economic development initiatives.



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The City's strategies for economic development are being created based on a three legged stool model with three targeted segments; Business Retention & Expansion, Business Marketing & Recruitment, and Entrepreneurs & Innovation. All three of these segments are vital to achieving the City's economic goals to create and/or retain family wage jobs. To this end, \$70,000 is budgeted for this program, consistent with the prior year funding.

Highlights

- Attended over sixty (60) community meetings of various groups to coordinate work plans and build relationships
- Coordinated the creation and establishment of the Public Art Committee and the creation of public art policy and program
- Coordinated the creation and establishment of the Economic Development Committee and assisted the committee in establishment of work plan
- Coordinated over 9 meet-ups in conjunction with the Regional Accelerator & Innovation Network with over 150 participants and 84 entrepreneurs
- Completed update to Available Buildings Map
- Completed development of user friendly website for economic development in Florence
- Completed creation of Economic Development strategy including narrowing of specific clusters of businesses to market
- Completed survey of City of Florence businesses in conjunction with business license renewals
- Assisted Downtown Revitalization Team with the proposal to place flower baskets in Old Town

Changes from prior year

- No budgetary changes

Performance measures

- Property valuation within the City
 - Increased by 1.9% in FY 2016
 - Estimated increase of 2.8% in FY 2017
- Transient Room Tax collections
 - Increased by 13% FY 2014 to FY 2015
 - Estimated increase of 12% FY 2015 to FY 2016

Human Resources

Summary

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

Highlights

- The City Council reviewed, provided input, and adopted a compensation plan and structure for non-represented employees in fiscal year 2015-16.
- Automation of human resource management functions budgeted.

Changes from previous year

- Training of new Human Resources Manager.
- Continue implementation of the compensation plan.
- Implement a human resource management application.

Performance Measures

Workers Comp Statistics – 2015

The City experienced seven claims, two involving time loss, with a total of 3-time loss days, and total claim cost of \$1,030. The City utilized City County Insurance Services' (CIS) Early Return to Work (ERTW) program to help reduce losses and equipment. The City received two payments from the ERTW program.

Employee Turnover – 2015

The City's turnover percentage was 17.5% for 2015 (2014 - 23%). The breakdown by reason:

- Interim term completed 2
- Relocation 3
- Resigned 3
- Retired 2
- Did not pass probation 2

Recruitment – 2015

There were 10 recruitments in 2015.

Compensation

In July 2015, the Council approved a comprehensive compensation plan for non-represented employees, which will enable City management to better manage personnel. Salary adjustments consistent with the plan were made in July 2015.

Wellness Program

In 2015, the City formed a Wellness Committee. Objectives include planning wellness events, determining ways to engage employees in the area of healthy living, and encouraging them to set and attain personal goals.

Safety/Risk Management

The City's Safety Committee consists of employees from each City facility. We meet monthly to discuss safety related topics and to review and provide 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 to replace a dated system.

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 have access to the CIS Learning Center and are able to register for free online courses and low cost instructor-led classes as approved.

Communications

Summary

The City continues to produce a monthly newsletter, update important information on the City and FEC websites, and is on several media sites. 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 on Facebook, Twitter, and Instagram.
- City Council meeting videos and other City videos are posted online via Vimeo.
- Both the FEC and City Websites are mobile friendly. They respond to the device being used and the display adjusts accordingly. Updates to the City's website are in development.

Performance Measures

- Increase Facebook Likes to 5,000
- Increase Twitter Followers to 500
- Increase email distribution of City newsletter to 750
- Increase the types of videos posted to the City's Vimeo page, including informational videos

Activity Level

- Newsletter Frequency: Monthly
- Newsletter Electronic Distribution List: 581
- Newsletter Printed Distribution: 150
- Facebook Likes: 576
- Twitter Followers: 360
- Vimeo Video Loads: 39
- Website - 2015
 - Website Sessions: 91,791
 - Devices Used for Sessions: Desktop - 57,968 (63.15%), Mobile – 24,121 (26.28%), Tablet – 702 (10.57%)
 - Unique Website Users: 60,418
 - Page Views: 234,535

Changes from Previous Year

- Implement an online based newsletter and distribution method
- Finish website upgrade and update

Staffing

Position	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant to City Manager/PIO & IT	-	1.00	1.00	1.00	-
Executive Assistant to City Manager	1.00	-	-	-	-
Human Resource Manager	0.75	1.00	1.00	1.00	1.00
City Recorder	1.00	1.00	1.00	1.00	1.00
Project Manager	-	-	-	-	1.00
Intern	-	-	-	-	0.40
Total FTE's	3.75	4.00	4.00	4.00	4.40

Finance and Information Technology

Summary

The finance and information technology department performs financial and strategic planning, financial reporting, accounting, billing and collection, budgeting, payroll, accounts payable, and oversees and coordinates the City’s IT strategy, software and hardware acquisitions, and oversight of the municipal court operation.

Highlights

- Comprehensive review of financial policies, revenue sources, and business practices and processes was completed during fiscal year 2016
- The City received the Distinguished Budget Award for its fiscal year 2016 budget
- Additional enhancements to the fiscal year 2016 budget document are provided in the fiscal year 2017 document
- An update to the City’s financial accounting systems is planned in fiscal year 2017

Changes from previous year

- Information Technology strategy and coordination will be led by the finance director
- Billing and collection will be outsourced to increase efficiency and effectiveness
- The upgraded software will help automate many paper dominated processes

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Personnel services	272,681	231,616	355,100	230,100	364,000	364,000	364,000
Materials and services	130,291	169,905	145,000	281,000	167,300	167,300	167,300
Finance and IT operating	402,972	401,521	500,100	511,100	531,300	531,300	531,300
Capital outlay	70,937	103,171	40,000	32,000	40,000	40,000	40,000
Principal	14,130	14,668	7,546	7,600	-	-	-
Interest	1,249	717	144	100	-	-	-
2011 LOCAP Debt Service	-	-	-	-	15,000	15,000	15,000
Debt service	15,380	15,385	7,690	7,700	15,000	15,000	15,000
Transfers	14,760	15,503	14,661	14,700	-	-	-
Finance and IT non-operating expenditures	101,077	134,059	62,351	54,400	55,000	55,000	55,000
Total Finance and IT	504,050	535,580	562,451	565,500	586,300	586,300	586,300

Performance Measures

- Receive an “Unqualified” opinion from the City’s independent auditor
- Prepare timely and accurate quarterly financial reports – within forty 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%

A goal for fiscal year 2017 is to collect and report on the following performance measures:

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

Staffing

Position	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed
Finance Director	1.0	1.0	1.0	1.0	1.0
Assistant Finance Director	1.0	1.0	1.0	1.0	1.0
Accounting Technicians	2.5	2.5	2.0	2.0	2.0
Administrative Assistant	-	-	1.0	1.0	1.0
Total FTE's - Finance	4.5	4.5	5.0	5.0	5.0

Information Technology

Summary

The City has been operating under a five-year Information Technology (IT) Plan to replace and improve 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 assistance of outside consultants. Fiscal year 2016 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 budget includes a change to the maintenance agreement to accomplish this objective.

Highlights

- The City's firewall was updated for increased security and compliance with the justice system
- Acquisition and implementation of Municipal Court software
- Replacement of the City Hall server

Changes from previous year

- Finance Director will assume responsibilities for oversight and coordination of IT
- Implementation of continuous systems monitoring
- Update the City's IT Plan
- Implement an update to the financial accounting and human resource systems

Performance Measures

Activity Levels

- Servers Supported: 11
- Desktop Computers Supported: 72
- Laptops Supported: 22
- iPads Supported: 20
- Printers/Copiers Supported: 25
- Phones Supported: 101 (System supports 150)
- Data Maintained & Protected*:
 - Total Storage Space: 23.1TB
 - Total Free Space: 6.5TB
 - Total Space Used: 13.9TB

Staffing

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 maintenance operation.

Highlights

- A needs assessment and facility plan was completed in fiscal year 2016
 - Major findings noted existing building with an expansion and update could meet City’s needs up to a near doubling of the current population
- Funding is included for the design of the City Hall expansion and modernization

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Personnel services	52,990	43,920	49,900	62,200	62,200	62,200
Materials and services	27,217	27,192	28,200	35,500	35,500	35,500
City Hall operating	80,207	71,112	78,100	97,700	97,700	97,700
Capital outlay	49,088	40,835	45,000	150,000	150,000	150,000
Total City Hall	129,294	111,947	123,100	247,700	247,700	247,700

Staffing

Position	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed
Building Maintenance Worker	1.0	1.0	1.0	1.0	1.0

Capital Outlay

Description	Amount
City Hall expansion – design	150,000
	150,000

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 budget is funding of outside agencies, economic development and emergency management programs and transfers to the Airport and Florence Events Center Funds.

Highlights

- Siuslaw Outreach Services - funding \$20,000
 - Funds are also budgeted in the various utility funds to provide assistance to customers in financial distress
- Rhody Express funding \$31,500
- Funding for economic development program \$70,000
- Funding for emergency management program \$ 8,000
- Reduced transfer to FEC (from \$90,000) \$80,000
 - Transfer to FEC reduced to \$60,000 in fiscal year 2016 due to increased transient room tax collections and strength of fund balance
- Increased transfer to Airport (from \$10,000) \$45,000
 - Transfer to Airport increased to \$25,000 in fiscal year 2016 to fund deficit fund balance

Budget Summary

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Materials and services	45,600	47,800	181,500	128,800	129,500	129,500	129,500
Non-departmental operating	45,600	47,800	181,500	128,800	129,500	129,500	129,500
Capital outlay	-	359,481	-	-	-	-	-
2010B Bond - principal	-	-	-	-	29,000	29,000	29,000
2010B Bond - interest	-	-	-	-	-	-	-
Debt service	-	-	-	-	29,000	29,000	29,000
Transfers	59,362	196,725	129,057	114,100	125,000	125,000	125,000
Non-departmental non-operating	59,362	556,206	129,057	114,100	154,000	154,000	154,000
Total Non-departmental	104,962	604,006	310,557	242,900	283,500	283,500	283,500

Emergency Management

Summary

The City has taken a leadership role 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. The Emergency Operations Plan (EOP) was approved by WLEOG in February 2016 and the City Council adopted the EOP on March 7, 2016. In addition to regional efforts, the City has increased the training and preparedness of City staff for small and major emergency situations.

Highlights

- Regional Emergency Operations Plan adopted by WLEOG and City of Florence.
- Continued participation in Lane County Emergency Manager’s group.
- City participating as Chair of WLEOG/
- Active shooter community response plan being worked on through WLEOG with a full scale exercise planned for June 2016.
- WLEOG and City participation in statewide Cascadia Rising exercise in June 2016.

Performance Measures

- Participate in Cascadia Rising with WLEOG, Lane County, and State of Oregon.
- Continue to incorporate WLEOG EOP into City procedures.
- Establish additional operational aspects for EOP.
- Utilize Alert Sense for mass communications.
- 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
- WLEOG Executive Team Meetings: Once per quarter
- WLEOG Exercise Planning Meetings: One to three per month for various exercises.
- Staff hours contributed to emergency operations planning: 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. We continue to work on the backlog of projects with available funding, including an increase in the City's street fee of \$0.50 per month per household. Existing resources, together with borrowing of up to \$2.3 million and intergovernmental grants of \$1.64 million during fiscal years 2016-2018, fund \$4.85 million in improvements.



Highlights

- Revenues to support the department's services primarily come from state highway apportionment (State gas tax) and street utility fees
- Completion of the Rhododendron Drive shoulder extension project between 9th and Wildwinds (AKA Rhododendron Drive Multi-use Path Project)
- Pavement Rehabilitation project along Rhododendron Drive from 9th Street to Hwy 101. This project will extend the shoulders to accommodate 6-foot wide bike lanes and a sidewalk on the north and east sides of the street. This project is being completed in conjunction with the 16-inch water main construction project

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
- Implemented a licensing fee for solid waste, with funding directed to the Street Fund
 - 3.0% of gross receipts increasing 0.5% per year until fee is 5.0%
 - Provides an estimated \$54,000 revenue in fiscal year 2017
- Pavement Preservation Program includes funding to complete a grind and inlay of Rhododendron Drive from 9th Street to Hwy 101
- Slight increase in the cost of electricity to operate the streetlights. We are forecasting a four and a half percent (4.5%) increase from \$117,000 to more than \$124,000 per year
- The Transportation Enhancement Project to add 6-foot wide pervious pavement shoulders along Rhododendron Drive between 9th and Wildwinds streets is scheduled to start construction in June 2016



Did you know?

Completing deferred street capital projects would increase the City's PCI measure from 71 to 81. A fair rating to a good rating.

Street Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	295,506	639,170	322,000	220,648	512,048	512,048	512,048
Current year resources							
Intergovernmental	596,125	703,698	1,564,098	601,400	1,529,100	1,529,100	1,529,100
Franchise fees	-	-	-	-	54,000	54,000	54,000
Charges for services	288,338	291,512	318,200	322,000	351,200	351,200	351,200
Miscellaneous	7,459	24,720	5,400	12,100	2,000	2,000	2,000
Transfers	-	-	500,000	-	550,000	550,000	550,000
Debt proceeds	250,000	-	1,300,000	800,000	500,000	500,000	500,000
Total current year resources	1,141,921	1,019,930	3,687,698	1,735,500	2,986,300	2,986,300	2,986,300
Total resources	1,437,428	1,659,100	4,009,698	1,956,148	3,498,348	3,498,348	3,498,348
Expenditures							
Personnel services	57,016	55,413	64,700	63,900	67,700	67,700	67,700
Materials and services	234,433	229,739	252,000	258,900	263,200	263,200	263,200
Capital outlay	168,781	789,323	2,100,000	870,600	2,382,800	2,382,800	2,382,800
Transfers	219,577	214,995	220,977	141,000	267,800	267,800	267,800
OPB 2014 - principal	59,305	85,627	48,950	49,000	50,400	50,400	50,400
Siuslaw Bank 2012 - principal	47,331	49,025	50,770	50,800	52,600	52,600	52,600
Debt service - principal	106,636	134,652	99,720	99,800	103,000	103,000	103,000
OPB 2014 - interest	4,181	8,391	5,372	5,400	4,000	4,000	4,000
Siuslaw Bank 2012 - interest	7,633	5,939	4,194	4,200	2,400	2,400	2,400
FFCO 2015 - interest	-	-	80,000	300	67,400	67,400	67,400
Debt service - interest	11,815	14,330	89,566	9,900	73,800	73,800	73,800
Debt service	118,450	148,982	189,286	109,700	176,800	176,800	176,800
Total expenditures	798,258	1,438,452	2,826,963	1,444,100	3,158,300	3,158,300	3,158,300
Other requirements							
Contingency	-	-	1,108,770	-	340,048	340,048	340,048
Total expenditures and other requirements	798,258	1,438,452	3,935,733	1,444,100	3,498,348	3,498,348	3,498,348

Financial Summary and Benchmark Analysis

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Resources over (under) expenditures	343,663	(418,522)	860,735	291,400	(172,000)	(172,000)	(172,000)
Beginning fund balance	295,506	639,170	322,000	220,648	512,048	512,048	512,048
Ending fund balance	639,170	220,648	1,182,735	512,048	340,048	340,048	340,048

Fund balance analysis

Desired minimum cash 60 days	85,200	83,400	89,600	77,300	99,800	99,800	99,800
One years debt service	118,500	149,000	189,300	109,700	176,800	176,800	176,800
Major repair	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total minimum fund balance	253,700	282,400	328,900	237,000	326,600	326,600	326,600
Fund balance above/(below) minimum	385,470	(61,752)	853,835	275,048	13,448	13,448	13,448
Fund balance within policy	Y	N	Y	Y	Y	Y	Y

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

	2014	2015	2016	2017
<i>Number of complaints regarding high weeds, grass or vegetation obstructing visibility.</i>	3	8	6	5
<i>Number of complaints regarding street conditions</i>	8	8	12	8
<i>Overall Pavement Condition Index (PCI) of street system</i>	71	71	71	71

Staffing

Position	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed
Utility Worker	1.0	1.0	1.0	1.0	1.0

Capital Outlay

Description	Funding Source	Priority	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
<i>Facilities and equipment</i>					
Row Mower	Street	1	100,000	99,800	-
<i>Street maintenance</i>					
Crack/hot oil chip seal	Street	1	100,000	70,800	75,000
<i>Preservation and improvement</i>					
Rhody Drive - Hwy 101 to 9th Street	Street	1	440,000	370,100	-
Spruce Street Culvert Bridge	Street	1	50,000	-	50,000
Unidentified new development	SDCs	2	300,000	-	-
<i>Multi-modal facilities</i>					
Bike lanes	Street	1	10,000	7,500	-
Sidewalks and ADA ramps	Street	1	50,000	15,000	50,000
Rhody multiuse path	ODOT/Street/SDCs	1	1,050,000	307,400	957,800
Siuslaw Estuary trail	Street	1	-	-	250,000
			2,100,000	870,600	2,382,800



City of Florence
A City in Motion

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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

- The cost allocation formula for this program was reviewed with the participating agencies, including the police department
- The inputs and assumptions used in the cost allocation formula are dated
- Participating agencies agreed to update the information and update the methodology

Changes from previous year

- The full cost of the emergency dispatch operation has been budgeted in this fund
- Transfers to the general fund are for police management, building occupancy, and administrative, financial and financial services
- The police department funds their allocable share of the cost allocation via transfers from the police department in the general fund
- A balance of previously set aside 911 taxes by the other participating agencies, held by Lane Council of Governments (LCOG) is included as a transfer and is retained as a fund balance

9-1-1 Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	12,999	-	4,850	-	-	-	-
Current year resources							
Intergovernmental	115,112	55,506	58,127	56,000	215,000	215,000	215,000
Charges for services	175,902	145,779	151,930	151,900	157,800	157,800	157,800
Miscellaneous	75	85	-	-	-	-	-
Transfers	-	-	-	-	519,900	519,900	519,900
Total current year resources	291,089	201,370	210,057	207,900	892,700	892,700	892,700
Total resources	304,088	201,370	214,907	207,900	892,700	892,700	892,700
Expenditures							
Personnel services	-	-	-	-	531,100	531,100	531,100
Materials and services	-	-	-	-	80,900	80,900	80,900
Capital outlay	119,127	-	-	-	16,800	16,800	16,800
Transfers	184,961	201,370	214,907	207,900	126,900	126,900	126,900
Total expenditures	304,088	201,370	214,907	207,900	755,700	755,700	755,700
Other requirements							
Contingency	-	-	-	-	137,000	137,000	137,000
Total expenditures and other requirements	304,088	201,370	214,907	207,900	892,700	892,700	892,700
Financial Summary							
Resources over (under) expenditures	(12,999)	-	-	-	137,000	137,000	137,000
Beginning fund balance	12,999	-	-	-	-	-	-
Ending fund balance	-	-	-	-	137,000	137,000	137,000
Fund balance analysis							
Desired minimum fund balance - 30 days	50,700	33,600	35,800	34,700	126,000	126,000	126,000
Fund balance above/(below) minimum	(50,700)	(33,600)	(35,800)	(34,700)	11,000	11,000	11,000
Fund balance within policy	N	N	N	N	Y	Y	Y

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 in fiscal year 2016 are estimated to be 8.0% greater than fiscal year 2015
- TRT collections are projected to increase approximately 5.5% above fiscal year 2016 collections

Changes from the previous year

- Excess collections relative to budgeted allocations have created sufficient fund balance to fund payments for tourism promotion and FEC funding without internal borrowing

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	8	33,586	45,886	60,073	60,173	60,173	60,173
Current year resources							
Taxes	282,778	319,287	314,900	345,400	364,400	364,400	364,400
Total current year resources	282,778	319,287	314,900	345,400	364,400	364,400	364,400
Total resources	282,786	352,873	360,786	405,473	424,573	424,573	424,573
Expenditures							
Materials and services	50,000	126,000	126,000	138,100	145,800	145,800	145,800
Transfers	199,200	166,800	201,200	207,200	218,600	218,600	218,600
Total expenditures	249,200	292,800	327,200	345,300	364,400	364,400	364,400
Other requirements							
Contingency	-	-	33,586	-	60,173	60,173	60,173
Total expenditures and other requirements	249,200	292,800	360,786	345,300	424,573	424,573	424,573

Financial Summary	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Resources over (under) expenditures	33,578	26,487	(12,300)	100	-	-	-
Beginning fund balance	8	33,586	45,886	60,073	60,173	60,173	60,173
Ending fund balance	33,586	60,073	33,586	60,173	60,173	60,173	60,173

Fund balance analysis

Desired minimum fund balance - 30 days	20,800	24,400	27,300	28,800	30,400	30,400	30,400
Fund balance above/(below) minimum	12,786	35,673	6,286	31,373	29,773	29,773	29,773
Fund balance within policy	Y	Y	Y	Y	Y	Y	Y

Did you know?

Lane County (5.0%) and the State of Oregon (1.8%) also collect a transient room tax within the City of Florence for a total tax rate of 10.8%.

Events Center Fund

Summary

The Events Center Fund accounts for the activities of the Florence Events Center (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.

Celebrating its twenty-year anniversary, the FEC has been widely utilized with an average of 400 events per year. By the end of 2015, the FEC hosted 7,434 events since its construction in 1996. In 2015 the FEC hosted 416 events with 363 being local users and the remaining 53 from out of the area. The FEC is often stated to be one of the primary reasons why people chose to relocate or retire in Florence.

Highlights

- **20 Year Anniversary** celebration featuring Dancing with the Sea Lions / 1996-2016
- In 2015, the Friends of FEC contributed a total of **\$18,279** towards the FEC
- Friends of FEC awarded **\$4,300** in performance grants to local non-profit orgs in 2015
- The FEC provided a 50% rental fee discount for local school functions
- The FEC provided a 5% rental fee discount for non-profit organizations
- Conference Incentive - 30% rental fee discount through Business Opportunity Fund

Changes from the previous year

- The general fund subsidy was reduced \$30,000 in fiscal year 2016 due to good performance of other revenue sources

- To account for full costs of the FEC, the FEC budget includes a transfer to the general fund to pay for administrative services
- Despite the increased transfer to the general fund, the budgeted general fund subsidy is reduced from last year’s budget of \$90,000 to \$80,000

Events Center Fund Budget

	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Beginning balance	320,348	328,077	328,077	303,718	392,880	392,880	392,880
Current year resources							
Intergovernmental	82,821	85,782	88,000	92,400	123,000	123,000	123,000
Charges for services	182,768	206,742	170,500	221,300	241,000	241,000	241,000
Miscellaneous	119,277	122,122	132,000	126,800	139,500	139,500	139,500
Transfers	202,635	315,271	291,600	350,562	300,900	300,900	300,900
Current year resources	587,500	729,917	682,100	791,062	804,400	804,400	804,400
Total resources	907,848	1,057,994	1,010,177	1,094,780	1,197,280	1,197,280	1,197,280
Expenditures							
Personnel services	219,358	267,988	310,200	247,600	326,000	326,000	326,000
Materials and services	284,303	327,671	304,800	386,800	388,000	388,000	388,000
Capital outlay	21,917	158,617	75,000	67,500	102,500	102,500	102,500
Transfers	54,193	-	-	-	47,900	47,900	47,900
Total expenditures	579,771	754,276	690,000	701,900	864,400	864,400	864,400
Other requirements							
Contingency	-	-	320,177	-	253,875	253,875	253,875
Reserved fund balance	-	-	-	79,005	79,005	79,005	79,005
Total other requirements	-	-	320,177	79,005	332,880	332,880	332,880
Total expenditures and other requirements	579,771	754,276	1,010,177	780,905	1,197,280	1,197,280	1,197,280



	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
Financial Summary	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Resources over (under) expenditures	7,729	(24,359)	(7,900)	89,162	(60,000)	(60,000)	(60,000)
Beginning balance	320,348	328,077	328,077	303,718	392,880	392,880	392,880
Ending balance	328,077	303,718	320,177	392,880	332,880	332,880	332,880
	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
Fund balance analysis	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Desired minimum fund balance (60 days cash plus \$100,000 plus reserved)	196,600	225,700	215,000	296,000	323,100	323,100	323,100
Fund balance above/(below) minimum	131,477	78,018	105,177	96,880	9,780	9,780	9,780
Fund balance within policy	Y	Y	Y	Y	Y	Y	Y

Performance Measures

- The FEC hosted 416 events in 2015, 13% were from out of the area
- Approximately 42,000 people attended events at the FEC in 2015
- FEC Volunteers contributed **4,724 total hours** in 2015
- In 2015 the FEC Box Office generated \$109,647.00 in ticket sales and \$48,045.00 in online ticket sales. 70% of the tickets were purchased through the box office with 30% of the purchases were made online
- In 2015 the theater/stage was utilized a total of 190 days out of the year including performances and rehearsals. The flat floor meeting rooms were utilized 201 days

Staffing

Position	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed
FEC Office Coordinator	1.0	1.0	1.0	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	1.0
Events Center Director	1.0	1.0	1.0	1.0	1.0
Total FTE's	3.0	4.0	4.0	4.0	4.0

Capital Outlay

Description	Funding Source	Priority	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Roof repair	FEC	1	50,000	50,000	-
Equipment	FEC	1	25,000	17,500	17,500
LED replacement	FEC	1-2	-	-	85,000
Total			75,000	67,500	102,500

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 3,800 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. Additionally, the Water Division is recognized as an Outstanding Performer by the Oregon Health Authority, Drinking Water Program.

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. Our 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 2015 Florence Water Management and Conservation Plan.



Highlights

- Funding to fully integrate our water meters into a radio read technology.
 - Currently 36% of the water meters are read manually, 17% are touch read meters, and 47% are an older radio read meter system.
 - Upgrading to a fully integrated radio read system will reduce the time to read meters from 48 hours per month to less than 6 hours per month
- The City enters into the fourth year of an outside services contract to repair and recoat the water reservoirs. The annual cost of the contract is \$250,000
- The budget includes \$1.4 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
 - Install a new 8-inch water line across Hwy 101 at 8th Street ahead of ODOT's paving project of Hwy 101 in 2018
 - 16-inch water main on Rhododendron Drive from Kingwood to 9th streets
 - 16-inch water main on Kingwood from Rhododendron Drive to 2nd Street
 - 12-inch water main from Kingwood to Hwy 101 along Rhododendron
 - 12-inch water line extension along Hwy 126 from Upas Street to Vine Street
- Continuation of \$7,500 in funding to SOS for assistance to financially distressed customers

Changes from previous year

- Revenue includes a 1.0% (CPI) increase to water service charges
- The rate structure may be adjusted mid-year pending recommendations by the ad hoc finance committee
 - Rate adjustments are to be revenue neutral
- Transfers to public works administration
 - The methodology to allocate public works administration was reviewed and updated
 - The Water/Wastewater Treatment Plant Superintendent has been reorganized to provide management of water and wastewater treatment operations



Water Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	532,411	568,107	465,766	594,425	1,119,248	1,119,248	1,119,248
Current year resources							
Intergovernmental	27,977	11,595	-	-	-	-	-
Charges for services	2,003,239	2,076,897	2,098,000	2,157,800	2,134,900	2,134,900	2,134,900
Miscellaneous	16,877	35,853	17,000	17,800	16,500	16,500	16,500
Transfers	-	-	550,000	350,000	300,000	300,000	300,000
Debt proceeds	-	-	1,500,000	100,000	1,400,000	1,400,000	1,400,000
Total current year resources	2,048,094	2,124,345	4,165,000	2,625,600	3,851,400	3,851,400	3,851,400
Total resources	2,580,504	2,692,452	4,630,766	3,220,025	4,970,648	4,970,648	4,970,648
Expenditures							
Personnel services	327,122	328,531	347,800	316,900	347,000	347,000	347,000
Materials and services	410,763	379,583	387,587	408,900	417,600	417,600	417,600
Capital outlay	415,135	666,762	1,210,000	705,800	2,225,000	2,225,000	2,225,000
OPB - 2011 - principal	21,777	20,605	10,685	10,700	-	-	-
SPWF - principal	97,053	102,700	-	-	-	-	-
2003 Water Bond - principal	164,094	-	-	-	-	-	-
Siuslaw Bank - principal	38,811	40,201	41,632	41,600	43,131	43,131	43,131
2011 Bond - principal	-	-	-	-	24,900	24,900	24,900
Debt service - principal	321,735	163,506	52,317	52,300	68,031	68,031	68,031
OPB - 2011 - Interest	-	1,167	204	200	-	-	-
SPWF -interest	11,623	5,976	-	-	-	-	-
Siuslaw Bank - interest	6,259	4,870	3,439	3,400	2,000	2,000	2,000
2003 Water Bond - interest	31,767	-	-	-	-	-	-
2011 Bonds - interest	-	-	-	-	20,700	20,700	20,700
2016 - FFCO - interest	-	-	115,314	1,600	51,600	51,600	51,600
Debt service - interest	49,650	12,013	118,957	5,200	74,300	74,300	74,300
Debt service	371,385	175,519	171,274	57,500	142,331	142,331	142,331
Transfers	486,371	547,629	611,413	613,300	654,900	654,900	654,900
Total expenditures	2,010,778	2,098,024	2,728,074	2,102,400	3,786,831	3,786,831	3,786,831
Other requirements							
Contingency	-	-	552,692	-	1,183,817	1,183,817	1,183,817
Unappropriated ending fund balance	-	-	1,350,000	-	-	-	-
Total other requirements	-	-	1,902,692	-	1,183,817	1,183,817	1,183,817
Total expenditures and other requirements	2,010,778	2,098,024	4,630,766	2,102,400	4,970,648	4,970,648	4,970,648

Fund Summary and Financial Benchmarks

Financial Summary	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Resources over (under) expenditures	37,316	26,321	1,436,926	523,200	64,569	64,569	64,569
Beginning fund balance	532,411	569,727	465,766	596,048	1,119,248	1,119,248	1,119,248
Ending fund balance	569,727	596,048	1,902,692	1,119,248	1,183,817	1,183,817	1,183,817

Fund balance analysis

Operating - 2 months operating expenditures	197,000	201,000	217,000	215,000	189,000	189,000	189,000
Emergency capital repairs	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Debt service - one year debt service	416,000	223,000	218,000	104,000	142,000	142,000	142,000
Total desired minimum fund balance	863,000	674,000	685,000	569,000	581,000	581,000	581,000
Ending fund balance over/(under) minimum desired fund balance	(293,273)	(77,952)	1,217,692	550,248	602,817	602,817	602,817
Meets policy	N	N	Y	Y	Y	Y	Y

Debt coverage

Revenue	2,006,491	2,081,410	2,102,200	2,157,800	2,134,900	2,134,900	2,134,900
Operating expenditures	1,179,239	1,208,459	1,300,487	1,292,800	1,419,500	1,419,500	1,419,500
Net revenue	827,252	872,951	801,713	865,000	715,400	715,400	715,400
Debt service							
Debt paid in fund	371,385	175,519	171,274	57,500	142,331	142,331	142,331
Debt transfers	45,019	47,284	46,313	46,300	-	-	-
Total debt service	416,404	222,803	217,587	103,800	142,331	142,331	142,331
DCR	1.99	3.92	3.68	8.33	5.03	5.03	5.03

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

	2013	2014	2015	2016 Est
<i>Total water produced (in millions of gallons)</i>	343.20	363.90	392.69	360
<i>Unaccounted for water (Water loss)</i>	0.27%	3.71%	5.3%	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>	16	17	17	16
<i>Number of residential meters retrofitted to radio read meters.</i>	100	100	70	1413

Staffing

Position	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Budget
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	5.0	5.0	5.0	5.0	5.0



Capital Outlay

	Funding Source	Priority	2015-16 Budget	2015-16 Estimate	2016-17 Budget
Maintenance					
<i>Facilities and equipment</i>					
Emergency generator	Rates	1	30,000	39,000	-
Crane for truck	Rates	1	25,000	23,300	-
Meter replacement/upgrade	Rates	2	-	-	400,000
Vehicles	Rates	2	-	-	-
<i>Well rehabilitation</i>	Rates	1	55,000	19,500	55,000
<i>Pump stations</i>	Rates	1	-	-	-
<i>Reservoirs</i>	Rates	2	250,000	250,000	250,000
<i>Waterline replacements:</i>					
12" along Hwy 101, 2nd to Hwy 126	Rates	0	300,000	24,000	-
8" crossing Hwy 101 at 8th St	Rates	1	-	-	100,000
Upgrade to 16" Kingwood/2nd to Rhody and on Rhody Kingwood to 9th	Rates/SDCs	2	-	-	280,000
Munsel Lake Rd/North Fork Rd	Rates	0	-	-	50,000
12" Rhody/Kingwood to Hwy 101	Rates/SDCs	1	-	-	25,000
Total maintenance			660,000	355,800	1,160,000
Expansion					
Well #13	SDC's	0	350,000	350,000	-
12" along Hwy 101, 2nd to Hwy 126	SDC's	0	200,000	-	-
Upgrade to 16" Kingwood/2nd to Rhody and on Rhody Kingwood to 9th	SDC's	2	-	-	840,000
12" Rhody/Kingwood to Hwy 101	SDC's	1	-	-	75,000
12" Upas St to Vine St, across Hwy 101	SDCs	1	-	-	150,000
12" Vine St to Xylo St	SDCs/Reimb	2	-	-	-
Total expansion			550,000	350,000	1,065,000
Total capital outlay			1,210,000	705,800	2,225,000

- 0 Continuing project
- 1 High priority - required for safe operation of system
- 2 Medium priority - recommended for safe operation of system
- 3 Low priority - scheduled but not required presently

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. The City is responsible for 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 on providing wastewater service to Harbor Vista County Campground. Engineering will be completed summer of 2016 with construction anticipated to start in the fall
- Increased capital expenditures to replace or repair major equipment and components at the wastewater treatment plant that have been deferred
- Sewer line extensions along the west side of Hwy 101 from Munsel Lake Road to City Limits
- Extension of sewer line along east side of Hwy 101 from 52nd Street sewer pump station to annexed properties in the UGB
- Sewer line extension along Munsel Lake Road
- Continuation of \$7,500 funding to SOS for financial assistance to financially distressed customers

Wastewater Fund Budget

	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Beginning fund balance	813,347	1,026,177	1,217,235	1,257,787	736,687	736,687	736,687
Current year resources							
Intergovernmental	-	-	200,000	-	200,000	200,000	200,000
Charges for services	2,906,052	2,989,025	3,037,100	3,059,700	3,126,000	3,126,000	3,126,000
Miscellaneous	36,121	38,083	27,400	34,800	371,000	371,000	371,000
Transfers	-	-	140,000	40,000	280,700	280,700	280,700
Debt proceeds	150,000	-	-	-	-	-	-
Total current year resources	3,092,173	3,027,108	3,404,500	3,134,500	3,977,700	3,977,700	3,977,700
Total resources	3,905,521	4,053,285	4,621,735	4,392,287	4,714,387	4,714,387	4,714,387
Expenditures							
Personnel services	405,184	417,485	437,600	417,600	320,300	320,300	320,300
Materials and services	438,699	409,934	458,500	468,900	496,500	496,500	496,500
Capital outlay	278,432	110,001	1,180,000	918,000	1,706,000	1,706,000	1,706,000
OPB 2011 - principal	8,753	9,069	4,764	4,600	-	-	-
SPW #R33422 - principal	241,756	241,756	241,756	241,800	241,800	241,800	241,800
Siuslaw Bank - principal	9,466	9,855	10,154	10,200	10,500	10,500	10,500
OBDD SPW - principal	18,458	18,527	23,598	23,600	23,700	23,700	23,700
OPB 2014 - Principal	-	28,492	28,749	28,700	29,600	29,600	29,600
Debt service - principal	278,434	307,699	309,021	308,900	305,600	305,600	305,600
OPB 2011 - interest	774	458	89	100	89	89	89
Siuslaw Bank - interest	1,527	1,138	839	800	500	500	500
OBDD SPW - interest	21,551	21,181	20,811	20,800	20,400	20,400	20,400
OPB 2014 - Interest	-	3,411	3,155	3,200	2,300	2,300	2,300
2010B - Interest					851,900	851,900	851,900
2011 Bonds - interest					4,900	4,900	4,900
Debt service - interest	23,851	26,188	24,894	24,900	880,089	880,089	880,089
Debt service financing fee	11,786	22,362	22,362	22,400	21,200	21,200	21,200
Debt service	314,071	356,249	356,277	356,200	1,206,889	1,206,889	1,206,889
Transfers	1,453,027	1,501,829	1,494,478	1,494,900	719,300	719,300	719,300
Total expenditures	2,889,413	2,795,498	3,926,855	3,655,600	4,448,989	4,448,989	4,448,989
Other requirements							
Contingency	-	-	300,000	-	265,398	265,398	265,398
Unappropriated ending fund balance	-	-	394,980	-	-	-	-
Total other requirements	-	-	694,980	-	265,398	265,398	265,398
Total expenditures and other requirements	2,889,413	2,795,498	4,621,835	3,655,600	4,714,387	4,714,387	4,714,387

Fund Summary and Financial Benchmarks

Fund Summary	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Resources over (under) expenditures	202,761	231,610	(522,355)	(521,100)	(471,289)	(471,289)	(471,289)
Beginning fund balance	813,347	1,026,177	1,217,235	1,257,787	736,687	736,687	736,687
Ending fund balance	1,016,108	1,257,787	694,880	736,687	265,398	265,398	265,398
Fund balance analysis							
Operating - 60 days operating costs	238,000	244,000	256,000	254,000	256,000	256,000	256,000
Emergency capital repair	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Debt service - one year	1,180,000	1,221,000	1,214,000	1,213,000	1,207,000	1,207,000	1,207,000
Desired minimum fund balance	1,668,000	1,715,000	1,720,000	1,717,000	1,713,000	1,713,000	1,713,000
Ending fund balance over/(below) desired minimum fund balance	(651,892)	(457,213)	(1,025,120)	(980,313)	(1,447,602)	(1,447,602)	(1,447,602)
Meets policy	N	N	N	N	N	N	N
Debt coverage							
Revenue	2,906,052	2,989,025	3,037,100	3,059,700	3,126,000	3,126,000	3,126,000
Operating expenditures	1,430,852	1,464,015	1,533,300	1,524,200	1,536,100	1,536,100	1,536,100
Net revenue	1,475,200	1,525,010	1,503,800	1,535,500	1,589,900	1,589,900	1,589,900
Debt service							
Debt paid in fund	314,071	356,249	356,277	356,200	1,206,889	1,206,889	1,206,889
Debt transfers	866,058	865,233	857,278	857,200	-	-	-
Total debt service	1,180,129	1,221,482	1,213,555	1,213,400	1,206,889	1,206,889	1,206,889
DCR	1.25	1.25	1.24	1.27	1.32	1.32	1.32

Changes from the previous year

- Revenue includes a 1.0% (CPI) increase to wastewater service charges
- Increase in capital expenditures to replace or repair critical capital equipment at the wastewater treatment plant
- Transfers to public works administration
 - The methodology to allocate public works administration was reviewed and updated
- The Water/Wastewater Treatment Plant Superintendent has been reorganized to provide management of water and wastewater treatment operations
- The rate structure may be adjusted mid-year pending recommendations by the ad hoc finance committee

- Rate adjustments are to be revenue neutral
- With the accounting change to recognize debt service in the fund rather than as a transfer the Wastewater Fund does not meet policy with respect to desired minimum fund balance
 - A decision on how to resolve the policy issue will be made during fiscal year 2017

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

	2013	2014	2015	2016 Est
<i>Total Wastewater Plant Flows (in millions of gallons)</i>	268.2	239.1		
<i>Amount of solids produced (in wet tons)</i>	757.8	537.9		
<i>Amount of solids diverted for composting (in wet tons)</i>	161.0	105.0	160.0	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>	38,015	34,003		34,000
<i>Lineal feet of wastewater lines video inspected</i>	6,984	7,747		7,000
<i>Number of spot repairs completed</i>	6	11		5
<i>Number of sewer surcharges (overflows)</i>	0	0	1	0

Staffing

Position	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget
WWTP Supervisor	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	5.0	5.0	5.0	5.0	4.0

Capital Outlay

Description	Funding Source	Priority	2015-16 Budget	2015-16 Estimate	2016-17 Budget
Maintenance					
<i>Facility and equipment</i>					
Replace boiler	Rates	1	60,000	60,000	-
Rebuild clarifiers	Rates	1	40,000	82,400	85,000
Replace Slurry Cup	Rates	1	25,000	12,200	-
Used front end loader	Rates	2	75,000	82,500	-
Used trommel screen	Rates	2	60,000	-	-
Replace TVI camera	Rates	2	50,000	67,600	-
Paving	Rates	2	15,000	29,300	-
Replace air handling equipment/difussers	Rates	1	-	-	185,000
Methane burner	Rates	1	-	-	31,000
GORE cover for compost operations	Rates	2	-	-	75,000
Vehicle - pickup truck	Rates	2	-	-	40,000
Storage building - WWTP	Rates	2	15,000	-	15,000
<i>Pump Stations</i>					
Maple Street pump station rehab	Rates	1	40,000	31,500	-
31st St pump station/Lilly pump station	Rates	1	-	-	40,000
<i>Sewerline replacement:</i>					
5th Street crossing - Hwy 101 (Rhody Drive)	Rates	1	150,000	-	-
Gravity sewer - Rhododendron	Rates	0	310,000	372,900	-
Unidentified projects	Rates	2/3	-	58,900	150,000
Total maintenance			840,000	797,300	621,000
Expansion					
Harbor Vista sewer extension	SDCs/IGA	1	300,000	80,700	400,000
Munsel Lake Road sewer extension	Rates/Reimb	1	-	-	50,000
Rhody gravity sewer	SDCs	1	40,000	40,000	-
Hwy 101 extension - Munsel Lake Rd to City limits	Rates/Reimb	2	-	-	635,000
Total expansion			340,000	120,700	1,085,000
Total capital outlay			1,180,000	918,000	1,706,000



City of Florence
A City in Motion

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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 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 crevices. More often than not, fine dust particulates can



helps
and
be
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

- Completion of the 1st Street stormwater project
- Completion of stormwater improvements in conjunction with the Rhododendron Drive 16-inch water main and street reconstruction project
- Completion of stormwater improvements within Kingwood Street in conjunction with the 16-inch water main and street reconstruction 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 1.0% (CPI) increase to stormwater service charges
- Transfers to public works administration
 - The methodology to allocate public works administration was reviewed and updated
- Funding for construction of two priority projects

Stormwater Fund Budget

	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Beginning fund balance	471,746	735,470	868,803	927,558	906,758	906,758	906,758
Current year resources							
Charges for services	510,017	512,317	522,000	522,100	527,300	527,300	527,300
Miscellaneous	-	174	1,500	1,800	1,500	1,500	1,500
Total current resources	510,017	512,491	523,500	523,900	528,800	528,800	528,800
Total resources	981,763	1,247,961	1,392,303	1,451,458	1,435,558	1,435,558	1,435,558
Expenditures							
Personnel services	63,684	57,935	64,900	64,300	67,300	67,300	67,300
Materials and services	49,918	38,954	62,600	57,800	66,900	66,900	66,900
Capital outlay	13,535	95,048	520,000	312,000	645,000	645,000	645,000
Sweeper lease - principal	21,642	22,753	-	-	-	-	-
Sweeper lease - interest	1,980	868	-	-	-	-	-
2010 Bonds	-	-	-	-	17,000	17,000	17,000
Debt service	23,621	23,621	-	-	17,000	17,000	17,000
Transfers	95,535	104,845	110,550	110,600	120,800	120,800	120,800
Total expenditures	246,293	320,403	758,050	544,700	917,000	917,000	917,000
Other requirements							
Contingency	-	-	150,000	-	163,700	163,700	163,700
Unappropriated ending fund balance	-	-	484,253	-	354,858	354,858	354,858
Total other requirements	-	-	634,253	-	518,558	518,558	518,558
Total expenditures and other requirements	246,293	320,403	1,392,303	544,700	1,435,558	1,435,558	1,435,558

Fund Summary and Financial Benchmarks

Fund Summary	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Resources over (under) expenditures	263,724	192,088	(234,550)	(20,800)	(388,200)	(388,200)	(388,200)
Beginning fund balance	471,746	735,470	868,803	927,558	906,758	906,758	906,758
Ending fund balance	735,470	927,558	634,253	906,758	518,558	518,558	518,558
Fund balance analysis							
Operating working capital - 2 months	35,000	34,000	40,000	39,000	43,000	43,000	43,000
Major emergency repair	200,000	200,000	200,000	200,000	200,000	200,000	200,000
One year debt service	24,000	24,000	-	-	17,000	17,000	17,000
Total minimum desired fund balance	259,000	258,000	240,000	239,000	260,000	260,000	260,000
Ending fund balance over (under) minimum desired fund balance	476,470	669,558	394,253	667,758	258,558	258,558	258,558
Meets policy	Y	Y	Y	Y	Y	Y	Y
Debt Coverage							
Revenue	510,017	512,317	522,000	522,100	527,300	527,300	527,300
Operating expenditures, including operating transfers	192,010	184,628	221,100	215,700	255,000	255,000	255,000
Net revenue	318,008	327,689	300,900	306,400	272,300	272,300	272,300
Debt service	40,748	40,727	16,950	17,000	17,000	17,000	17,000
Debt coverage ratio (DCR)	7.8	8.0	17.8	18.0	16.0	16.0	16.0

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

	2013	2014	2015	2016
<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>	12%	20%	20%	33%
<i>Percentage of storm line video inspected (Goal: 20% annually)</i>	18%	20%	20%	20%
<i>Catch basin cleaning (Goal: Clean 100% of catch basins annually)</i>	100%	100%	100%	100%

Staffing

	2013-14	2014-15	2015-16	2015-16	2016-17
Position	Actual	Actual	Budget	Estimate	Budget
Utility Worker I	1.0	1.0	1.0	1.0	1.0

Capital Outlay

Description	Funding Source	Priority	2015-16 Budget	2015-16 Estimate	2016-17 Budget
Facility and equipment	Rates	1-3	20,000	-	20,000
Siano Loop storm drain project	Rates	0	150,000	280,000	-
Old Town storm drain project	Rates		200,000	6,000	-
Engineering	Rates	0		-	-
Construction - 1st St Ivy to Hemlock	Rates	1		-	350,000
Construction - Hemlock St. 1st to 6th	Rates	1		-	
Construction - 6th St. Hemlock to Juniper	Rates	2		-	
Rhododendron Drive Stormwater	Rates	1	-	-	240,000
Spruce Street North of Munsel Lake	Rates	1	75,000	-	
Pine Court Stormwater Pump Station	Rates	2	75,000	26,000	35,000
Total capital outlay			520,000	312,000	645,000

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, during the current 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.

This effort is well under way. Upon determining the maximum amount of SDC's the City's finance consultant and City staff will engage the ad hoc finance committee, 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. This effort is anticipated to begin during Summer 2016, with policy decisions in Spring 2017.

Changes from previous year

No changes

Water SDC Fund

Summary

The budget includes funds for bank charges associated with visa payments received and a transfer to the Water Fund to fund the construction of qualified projects.

Highlights

- Transfer to Water Fund to pay for qualified improvement projects

Changes from the previous year

- No changes

Water SDC Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	280,653	387,340	529,740	527,157	288,857	288,857	288,857
Current year resources							
Charges for services	44,532	77,754	75,000	99,100	99,000	99,000	99,000
Miscellaneous	4,476	4,939	4,000	4,700	2,000	2,000	2,000
Transfers	58,000	58,000	24,000	24,000	-	-	-
Total current year resources	107,008	140,693	103,000	127,800	101,000	101,000	101,000
Total resources	387,661	528,033	632,740	654,957	389,857	389,857	389,857
Expenditures							
Materials and services	321	876	16,000	16,100	2,500	2,500	2,500
Transfers	-	-	550,000	350,000	300,000	300,000	300,000
Total expenditures	321	876	566,000	366,100	302,500	302,500	302,500
Other requirements							
Contingency	-	-	66,740	-	87,357	87,357	87,357
Total expenditures and other requirements	321	876	632,740	366,100	389,857	389,857	389,857
Resources over (under) expenditures	106,687	139,817	(463,000)	(238,300) Estimate	(201,500)	(201,500)	(201,500)
Beginning fund balance	280,653	387,340	529,740	527,157	288,857	288,857	288,857
Ending fund balance	387,340	527,157	66,740	288,857	87,357	87,357	87,357

Wastewater SDC Fund

Summary

The budget includes funds for SDC consulting work, bank charges and a transfer to the Wastewater Fund to help fund the construction of qualified projects.

Highlights

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

Changes from the previous year

- No changes

Wastewater SDC Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	345,799	400,399	476,399	480,172	549,272	549,272	549,272
Current year resources							
Charges for services	52,853	78,735	65,000	123,000	100,000	100,000	100,000
Miscellaneous	2,218	2,323	2,000	2,100	2,000	2,000	2,000
Total current year resources	55,071	81,058	67,000	125,100	102,000	102,000	102,000
Total resources	400,870	481,457	543,399	605,272	651,272	651,272	651,272
Expenditures							
Materials and services	471	1,285	16,000	16,000	5,000	5,000	5,000
Transfers	-	-	140,000	40,000	280,700	280,700	280,700
Total expenditures	471	1,285	156,000	56,000	285,700	285,700	285,700
Other requirements							
Contingency	-	-	387,399	-	365,572	365,572	365,572
Total expenditures and other requirements	471	1,285	543,399	56,000	651,272	651,272	651,272

Stormwater SDC Fund

Summary

The budget includes funds for SDC consulting work and a master plan update.

Highlights

- Master plan update is budgeted

Changes from the previous year

- No changes

Stormwater SDC Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	61,552	48,060	45,160	38,527	95,827	95,827	95,827
Current year resources							
Charges for services	38,620	43,298	45,000	57,500	50,000	50,000	50,000
Miscellaneous	2,209	2,045	2,500	1,400	1,500	1,500	1,500
Total current year resources	40,829	45,343	47,500	58,900	51,500	51,500	51,500
Total resources	102,381	93,403	92,660	97,427	147,327	147,327	147,327
Expenditures							
Materials and services	321	876	61,000	1,600	41,000	41,000	41,000
Transfers	54,000	54,000	-	-	-	-	-
Total expenditures	54,321	54,876	61,000	1,600	41,000	41,000	41,000
Other requirements							
Contingency	-	-	31,660	-	106,327	106,327	106,327
Total expenditures and other requirements	54,321	54,876	92,660	1,600	147,327	147,327	147,327

Street SDC Fund

Summary

The budget includes funds for SDC consulting work and transfers for qualified projects.

Highlights

- Interfund advances to the Street Fund will be paid off in fiscal year 2015-16

Changes from the previous year

- No changes

Stormwater SDC Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	618,543	755,498	893,798	901,242	930,642	930,642	930,642
Current year resources							
Charges for services	29,501	37,563	31,800	37,600	36,000	36,000	36,000
Miscellaneous	7,453	8,181	6,500	7,100	6,500	6,500	6,500
Transfers	100,000	100,000	80,000	-	-	-	-
Tota current yearl resources	136,955	145,744	118,300	44,700	42,500	42,500	42,500
Total resources	755,498	901,242	1,012,098	945,942	973,142	973,142	973,142
Expenditures							
Materials and services	-	-	15,500	15,300	6,000	6,000	6,000
Transfers	-	-	500,000	-	550,000	550,000	550,000
Total expenditures	-	-	515,500	15,300	556,000	556,000	556,000
Other requirements							
Contingency	-	-	496,598	-	417,142	417,142	417,142
Total expenditures and other requirements	-	-	1,012,098	15,300	973,142	973,142	973,142



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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.

During 2016, the City's Public Works Department entered into a ground lease to pay ground rent for the so to be constructed public works facility. The ground rent from Public Works 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 \$51,200, or thirty-two percent (32%) 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 \$50,000 represent thirty-one percent (31%) of the budget
- The remaining twenty percent (37%) of the budget is for insurance, utilities, maintenance of equipment, small transfer to PW Admin (\$3,000) and General Fund Admin (\$1,200) to recognize a portion of the time contributions made by City staff in these areas, and sealing of the runway and taxiway
- The addition of lease revenue of \$34,700 from Public Works for a site for the Public Works Operations Facility

Changes from 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 \$34,700
- General fund transfer increased from \$10,000 to \$25,000

Airport Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	43,822	35,482	16,323	11,727	427	427	427
Current year resources							
Intergovernmental	-	-	-	-	19,000	19,000	19,000
Charges for services	82,648	77,799	111,200	98,700	116,200	116,200	116,200
Miscellaneous	10,451	6,437	1,200	2,300	1,600	1,600	1,600
Transfers	30,000	22,400	10,000	25,000	45,000	45,000	45,000
Total current year resources	123,099	106,636	122,400	126,000	181,800	181,800	181,800
Total resources	166,921	142,118	138,723	137,727	182,227	182,227	182,227
Expenditures							
Materials and services	79,249	80,129	78,600	84,000	85,000	85,000	85,000
Capital outlay	-	-	-	-	20,000	20,000	20,000
PRINCIPAL- KINGWOOD	42,215	42,611	48,030	48,000	48,500	48,500	48,500
INTEREST - KINGWOOD	9,972	7,651	5,308	5,300	2,700	2,700	2,700
Debt service	52,187	50,262	53,338	53,300	51,200	51,200	51,200
Transfers	-	-	4,200	-	22,500	22,500	22,500
Total expenditures	131,436	130,391	136,138	137,300	178,700	178,700	178,700
Other requirements							
Contingency	-	-	2,585	-	3,527	3,527	3,527
Total expenditures and other requirements	131,436	130,391	138,723	137,300	182,227	182,227	182,227

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%.

Fund Summary and Financial Benchmarks

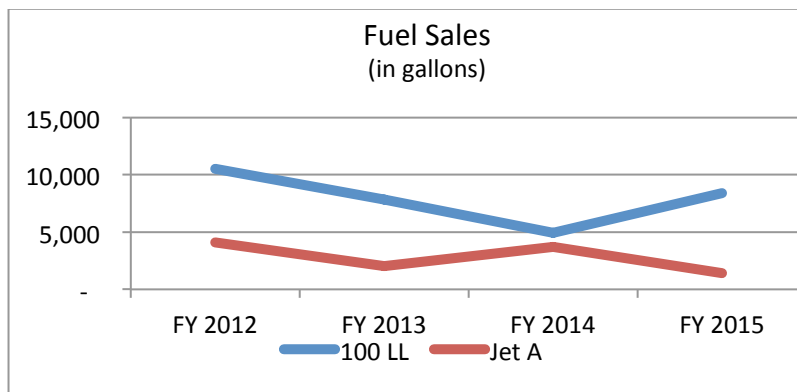
Financial Summary	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Resources over (under) expenditures	(8,337)	(23,755)	(13,738)	(11,300)	3,100	3,100	3,100
Beginning fund balance	43,822	35,482	16,323	11,727	427	427	427
Ending fund balance	35,485	11,727	2,585	427	3,527	3,527	3,527
Fund balance analysis							
Desired fund balance - 60 days plus \$10,000	31,900	31,700	32,700	32,900	36,500	36,500	36,500
Fund balance above/(below) minimum	3,585	(19,973)	(30,115)	(32,473)	(32,973)	(32,973)	(32,973)
Fund balance within policy	Y	N	N	N	N	N	N

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





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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

- Debt issue of \$3.3 million to fund construction of public works facilities
 - Prior year approval of \$1.3 million, plus addition of \$2.0 million for administration building
- 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 Water/Wastewater Treatment Plant Superintendent to Public Works Administration in order to allocate equitable costs to water and wastewater funds
- 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 Wastewater to provide supervision for water and wastewater treatment operations)
- Completion of the design and construction of a new Public Works Operations facility. This includes designing the entire site followed by phased construction of the maintenance and administrative buildings. The first phase will include site clearing and grading; installation of utilities, construction of equipment maintenance facility; construction of administration building; and limited paved parking. Subsequent phases can be addressed in future years as service needs expand.

Public Works Administration Internal Service Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	159	-	141,498	136,887	79,987	79,987	79,987
Current year resources							
Charges for services	-	-	12,000	12,000	18,400	18,400	18,400
Miscellaneous	1,330		-	1,100	-	-	-
Transfers	500,812	524,788	538,600	538,600	849,300	849,300	849,300
Debt proceeds	-	-	1,300,000	100,000	3,300,000	3,300,000	3,300,000
Total current year resources	502,142	524,788	1,850,600	651,700	4,167,700	4,167,700	4,167,700
Total resources	502,301	524,788	1,992,098	788,587	4,247,687	4,247,687	4,247,687
Expenditures							
Personnel services	418,789	314,163	415,400	427,500	531,700	531,700	531,700
Materials and services	56,336	66,247	62,400	104,900	102,400	102,400	102,400
Capital outlay	27,176	7,491	1,400,000	175,200	3,324,800	3,324,800	3,324,800
<i>Debt service</i>							
Principal - FFCO 2015	-	-	-	-	-	-	-
Interest - FFCO 2015	-	-	-	1,000	76,900	76,900	76,900
Debt service	-	-	-	1,000	76,900	76,900	76,900
Total expenditures	502,301	387,901	1,877,800	708,600	4,035,800	4,035,800	4,035,800
Other requirements							
Contingency	-		114,298	-	211,887	211,887	211,887
Total expenditures and other requirements	502,301	387,901	1,992,098	708,600	4,247,687	4,247,687	4,247,687

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	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Budget
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	1.0	1.0
Treatment Plant Superintendent	-	-	-	-	1.0
Utility Clerk	1.0	1.0	-	-	-
Total FTE's	5.0	5.0	5.0	5.0	6.0

Capital Outlay

Description	Funding	Priority	2015-16	2015-16	2016-17
	Source		Budget	Estimate	Budget
Facility upgrades	Public Works	1	-	-	
Equipment	Public Works	1	-	-	100,000
Public Works Facility	Public Works	1	1,400,000	175,200	3,224,800
Total			1,400,000	175,200	3,324,800

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 treatment improvements, with a separate property tax levy.

Highlights

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

General Obligation Bond Debt Service Fund Budget

	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Beginning fund balance	432,628	463,488	211,973	212,383	170,583	170,583	170,583
Current year resources							
Property taxes	334,693	243,877	148,000	146,000	151,000	151,000	151,000
Miscellaneous	2,142	2,033	500	500	500	500	500
Total current year resources	336,835	245,910	148,500	146,500	151,500	151,500	151,500
Total resources	769,463	709,398	360,473	358,883	322,083	322,083	322,083
Expenditures							
Materials and services	400		400	-	-	-	-
Debt service							
Water GO Refunding 2013 - Principal	-	164,095	164,095	164,100	164,095	164,095	164,095
Justice Center GO Bond 2008 - Principal	290,000	300,000	-	-	-	-	-
Debt services - principal	290,000	464,095	164,095	164,100	164,095	164,095	164,095
Water GO Refunding 2013 - Interest	-	27,670	24,236	24,200	20,774	20,774	20,774
Justice Center GO Bond 2008 - Interest	15,575	5,250	-	-	-	-	-
Debt service - interest	15,575	32,920	24,236	24,200	20,774	20,774	20,774
Debt service	305,575	497,015	188,331	188,300	184,869	184,869	184,869
Total expenditures	305,975	497,015	188,731	188,300	184,869	184,869	184,869
Other requirements							
Unappropriated ending fund balance	-	-	172,142	-	137,214	137,214	137,214
Total expenditures and other requirements	305,975	497,015	360,873	188,300	322,083	322,083	322,083

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

Spruce Street LID Debt Service Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	271,279	221,135	481,847	515,842	465,742	465,742	465,742
Current year resources							
Miscellaneous	38,699	387,995	35,000	42,400	35,000	35,000	35,000
Total current year resources	38,699	387,995	35,000	42,400	35,000	35,000	35,000
Total resources	309,977	609,130	516,847	558,242	500,742	500,742	500,742
Expenditures							
Materials and services	400	400	400	400	400	400	400
Debt service							
Spruce Street LID - Principal	40,000	45,000	45,000	45,000	50,000	50,000	50,000
Spruce Street LID - Interest	48,443	47,888	47,145	47,100	46,200	46,200	46,200
Debt service	88,443	92,888	92,145	92,100	96,200	96,200	96,200
Total expenditures	88,843	93,288	92,545	92,500	96,600	96,600	96,600
Other requirements							
Contingency	-	-	424,302	-	404,142	404,142	404,142
Total expenditures and other requirements	88,843	93,288	516,847	92,500	500,742	500,742	500,742

City FURA Debt Service Fund

Summary

This fund that accounts for the issuance and repayment of a \$3.7 million Full Faith and Credit Obligation (FFCO) issue by the City, that will be loaned to the Florence Urban Renewal Agency to refinance/repay existing debt and provide 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

- \$1.6 million issued in fiscal year 2016, balance to be issued in fiscal year 2017

Changes from previous year

- No changes

City/FURA Debt Service Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimate	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
Beginning fund balance	-	-	-	-	-	-	-
Current year resources							
Intergovernmental	-	-	136,150	55,300	127,800	127,800	127,800
Debt proceeds	-	-	3,700,000	1,974,649	1,725,351	1,725,351	1,725,351
Total current year resources	-	-	3,836,150	2,029,949	1,853,151	1,853,151	1,853,151
Total resources	-	-	3,836,150	2,029,949	1,853,151	1,853,151	1,853,151
Expenditures							
Materials and services	-	-	3,700,000	1,974,649	1,725,351	1,725,351	1,725,351
<i>Debt service</i>							
FFCO 2015 - Principal	-	-	-	-	-	-	-
FFCO 2015 - Interest	-	-	136,150	55,300	127,800	127,800	127,800
Debt service	-	-	136,150	55,300	127,800	127,800	127,800
Total expenditures	-	-	3,836,150	2,029,949	1,853,151	1,853,151	1,853,151
Other requirements							
Contingency	-	-	-	-	-	-	-
Total expenditures and other requirements	-	-	3,836,150	2,029,949	1,853,151	1,853,151	1,853,151

Closed Funds

Events Center Endowment Fund

Summary

This fund accounted for a large contribution with earnings supporting the FEC.

Changes from previous year

- This fund was consolidated into the Florence Events Center Fund as of June 30, 2016

Event Center Endowment Fund Budget

	2013-14	2014-15	2015-16	2015-16
	Actual	Actual	Budget	Estimate
Beginning fund balance	79,741	76,306	77,000	78,405
Current year resources				
Miscellaneous	-	5,570	4,000	4,000
Total current year resources	-	5,570	4,000	4,000
Total resources	79,741	81,876	81,000	82,405
Expenditures				
Transfers	3,435	3,471	4,000	82,405
Total expenditures	3,435	3,471	4,000	82,405
Other requirements				
Reserve/Transfer to FEC - close fund	76,306	78,405	77,000	-
Total expenditures and other requirements	79,741	81,876	81,000	82,405

FFCO 2010B Bond Debt Service Fund

Summary

This fund accounted 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.

Changes from previous year

- Effective fiscal year 2017 the debt service payments will be recognized directly in the fund that borrowed.

FFCO 2010B Bond Debt Service Fund Budget

	2013-14	2014-15	2015-16	2015-16
	Actual	Actual	Budget	Estimate
Beginning fund balance	2,821	2,824	2,821	2,824
Current year resources				
Transfers	907,750	906,625	898,350	895,527
Total current year resources	907,750	906,625	898,350	895,527
Total resources	910,571	909,449	901,171	898,351
Expenditures				
FFCO 2010B - Principal	710,000	725,000	735,000	735,000
FFCO 2010B - Interest	197,747	181,620	163,351	163,351
Debt service	907,747	906,620	898,351	898,351
Total expenditures	907,747	906,620	898,351	898,351
Other requirements				
Unappropriated ending fund balance	-	-	2,823	-
Total expenditures and other requirements	907,747	906,620	901,174	898,351

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 were paid in full in fiscal year 2016.

Florence Events Center Debt Service Fund Budget

	2013-14	2014-15	2015-16	2015-16
	Actual	Actual	Budget	Estimate
Beginning fund balance	26,494	112,919	58,871	58,872
Current year resources				
Intergovernmental	236,974	96,000	95,060	96,000
Total current year resources	236,974	96,000	95,060	96,000
Total resources	263,468	208,919	153,931	154,872
Expenditures				
1995 Bond - Principal	135,000	140,000	150,000	150,000
1995 Bond - Interest	14,899	9,397	3,281	3,281
Debt service fees	650	650	650	634
Debt service	150,549	150,047	153,931	153,915
Total expenditures	150,549	150,047	153,931	153,915
Other requirements				
Transfer ending balance to FEC - close fund	-	-	-	957
Total expenditures and other requirements	150,549	150,047	153,931	154,872

LOCAP Debt Service Fund

Summary

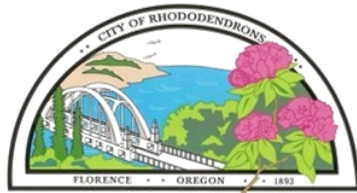
This fund accounts for the repayment of the 2011 LOCAP debt issue used to fund park, general fund equipment, street, water and wastewater improvements. The primary source of funding is annual transfers from the benefitting funds.

Changes from previous year

- Effective fiscal year 2017 the debt service payments will be recognized directly in the fund that borrowed.

LOCAP Debt Service Fund Budget

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate
Beginning fund balance	1,422	972	974	974
Current year resources				
Transfers	90,406	94,958	92,482	92,476
Total current year resources	90,406	94,958	92,482	92,476
Total resources	91,828	95,930	93,456	93,450
Expenditures				
Materials and services	450	450	450	450
Debt service				
LOCAP 2011C - Principal	45,000	50,000	50,000	50,000
LOCAP 2011C - Interest	45,406	44,506	43,006	43,000
Debt service	90,406	94,506	93,006	93,000
Total expenditures	90,856	94,956	93,456	93,450



City of Florence
A City in Motion

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Florence Urban Renewal Agency

Summary

The 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 General 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 was refinanced at a lower interest rate, 3.25% vs 6.0%
- Net new debt of approximately \$2.15 million is available for projects and programs
- The budget includes considerable project and program activity

Changes from previous year

- No changes

FURA General Fund Budget

	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Beginning fund balance	362,208	294,491	192,200	262,770	175,119	175,119	175,119
Current year resources							
Property taxes	286,881	312,442	-	-	-	-	-
Miscellaneous	2,773	2,246	8,300	4,300	1,000	1,000	1,000
Debt proceeds	-	-	2,150,000	510,349	1,725,351	1,725,351	1,725,351
Total current year resources	289,654	314,688	2,158,300	514,649	1,726,351	1,726,351	1,726,351
Total resources	651,862	609,179	2,358,800	777,419	1,901,470	1,901,470	1,901,470
Expenditures							
Materials and services	43,026	43,567	251,250	323,700	249,300	249,300	249,300
Capital outlay	-	-	1,025,000	278,600	1,300,000	1,300,000	1,300,000
Transfers	314,346	302,842	-	-	-	-	-
Total expenditures	357,371	346,409	1,276,250	602,300	1,549,300	1,549,300	1,549,300
Other requirements							
Contingency	-	-	1,074,250	-	352,170	352,170	352,170
Total expenditures and other requirements	357,371	346,409	2,350,500	602,300	1,901,470	1,901,470	1,901,470

Staffing

Staffing for FURA activity is provided by the City. Payments to the City's General Fund and the Public Works Administration Fund are budgeted to reimburse the City for staff related costs.

Capital Outlay

	Priority	Funding Source	2015-16 Budget	2015-16 Estimate	2016-17 Budget
2nd Street Sidewalk	1	TI	-	-	75,000
Public art	1	TI	125,000	10,000	125,000
ReVision Florence	1	TI/City/Other	150,000	150,000	600,000
Development projects	1	TI	750,000	-	500,000
Estuary trail/land	1	TI	-	118,600	-
Total capital outlay			<u>1,025,000</u>	<u>278,600</u>	<u>1,300,000</u>

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 was refinanced at a lower interest rate (\$1.665 million refinanced)
- An existing debt obligation to the Siuslaw Library was repaid in full in fiscal year 2016

Changes from the previous year

- No changes

FURA Debt Service Fund Budget

	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
	Actual	Actual	Budget	Estimate	Proposed	Approved	Adopted
Beginning fund balance	251,919	252,756	252,956	253,549	35,349	35,349	35,349
Current year resources	<i>Bold info only</i>						
Property taxes	286,881	312,442	344,300	330,700	363,600	363,600	363,600
Miscellaneous	837	793	1,000	900	1,000	1,000	1,000
Transfers	314,346	302,842	-	-	-	-	-
Debt proceeds	-	-	1,550,000	1,464,300	-	-	-
Total current year resources	315,183	303,635	1,895,300	1,795,900	364,600	364,600	364,600
Total resources	567,102	556,391	2,148,256	2,049,449	399,949	399,949	399,949
Expenditures							
Materials and services	-	-	28,000	22,500	-	-	-
IGA LIBRARY LOAN EXPENSE	31,840	31,140	221,000	220,400	-	-	-
2011 Revenue Bond - principal	190,000	190,000	1,665,000	1,664,900	-	-	-
2015 FFCO - principal	-	-	136,150	55,300	-	-	-
2011 Revenue Bond - Interest	124,346	112,842	8,211	51,000	-	-	-
FFCO 2015 - Interest	-	-	-	-	127,800	127,800	127,800
Debt service	314,346	302,842	2,030,361	1,991,600	127,800	127,800	127,800
Total expenditures	314,346	302,842	2,058,361	2,014,100	127,800	127,800	127,800
Other requirements							
Contingency	-	-	89,895	-	272,149	272,149	272,149
Total expenditures and other requirements	314,346	302,842	2,148,256	2,014,100	399,949	399,949	399,949

City Council Goals and Five Year Work Plan

Vision: *Oregon's Premier Coastal Community*

Mission: *To meet community expectations for municipal services, provide a vision for civic improvements; maintain a quality environment and position Florence to have an economically viable and sustainable future.*

Goal 1: City Service Delivery. Sustain and improve the delivery of cost effective and efficient services, including public safety, to the citizens of Florence and our visitors.

Public Safety

- Continue active shooter preparation and coordination.
- Determine whether to assign school resource officer. If applicable, negotiate equitable and fair cost sharing approach with Siuslaw School District or seek other solution to fill the School Resource Officer position.

Emergency Management

- Continue to improve emergency management and preparation.
- Improve the Emergency Operations Center organization and function.
- Coordinate Incident Command System (ICS) 100, 200, 700, and 800 for all employees.
- Maintain close working relationships with WLEOG partners.
- Improve area's reverse 9-1-1 system.
- Develop emergency supplies (go kits) for employees to be operational during a disaster.
- Develop a City communication plan/policy.
- Continue to support the non-emergency phone system reliability off site.
 - Explore emergency task roles within the Police Department.
 - Complete a work load study with the City Manager for Police Department.

Public Works

- Update the City's Capital Improvement Program.
- Facilitate and Perform Capital Improvements.
 - Rhododendron Drive water line and street repair from Highway 101 to 9th Street.
 - Rhododendron Multi-Use Path Phase 1 from 9th Street to Wildwinds.
- Implement airport improvements according to Airport Master Plan.
- Work on a permanent fix for the Spruce Street Culvert failure.
- Old Town storm drain project.

Community Development

- Improve the efficiency and effectiveness of the Planning & Building Department.
 - Focus on customer service.
 - Coordinate with the Public Works Department.
 - Participate in the rates and fees review.
 - Implement code updates and new code to enable staff to process applications more efficiently.
 - Create tools and materials (online and in office) for customer self-service.
 - Evaluate the model for Building Official/Inspector services in-house versus contracted.
- Complete the Comprehensive Plan Co-Adoption with Lane County.
- Work through organized growth opportunities.
 - Complete the Harbor Vista Park process.
 - Continue subdivision developments.
 - Work on encouraging in-fill development.
 - Development agreements with land owners wanting to annex into the City when applicable.
 - Implement significant cross-department coordination to welcome and encourage development within the City.
- Continue to work on housing availability and improvement opportunity within the City.
- Participate in Regional Housing Rehab Program (RHRP).
- Continue to implement medical and recreational marijuana code updates, including siting, regulation, and licensing.
 - Complete referral to the voters for potential tax on recreational marijuana.
- Continue implementation of the Dark Skies program.

Goal 2: Livability & Quality of Life. Sustain and improve the City's livability and quality of life for Florence residents and visitors.

Parks, Trails, and Walkability

- Improve City's parks and trails development.
- Creation of the Siuslaw River beach access park off Rhododendron Drive, west of the Wastewater Treatment Plant.
 - Purchase Land.
 - Grant Applications.
 - Park Design.
- Rhododendron Drive Multi-Use Path
 - Manage construction of the Rhododendron Drive Multi-Use Path Phase 1, 9th Street to Wildwinds.
 - Begin planning and apply for grants to extend the Rhododendron Drive Multi-Use Path to Heceta Beach Road.
- Plan and implement Miller Park Improvements.

- Update to the snack shack, storage facilities, and restrooms.
- Maintenance on existing fields and skate park.
- Create a plan for new playground equipment and apply for grants.
- Coordinate City events to better utilize Miller Park, including Movies in the Park.
- Redesign of the south end of the park to reconfigure softball fields, add a soccer field, adjust the walking paths, and improve parking off 15th Street.
- Improvements to Munsel Greenway.
 - Work to reopen bathrooms.
 - Research and plan for the creation of a disc-golf course.
 - Coordinate with Three Rivers Casino and Resort and the Ocean Dunes Golf Course.
- Continue the development of the Siuslaw Estuary Trail.
 - Grant applications.
 - Land acquisitions.
 - Trail design and construction.
 - Partnerships with the Port of Siuslaw, the Confederated Tribes, the State, and other participating jurisdictions.
- Improve City's walkability and bike routes.
 - Complete ADA Transition Plan to identify ADA ramp and curb cut issues. Primary focus is the transit route to identify needs and improvements.
 - Coordinate with ODOT on the bicycle rest stop of Highway 101 at northwest entrance to the Siuslaw River Bridge.
- Improve City's curb appeal.
 - Coordinate with ODOT for the Highway 101 paving project from the Siuslaw River Bridge to Highway 126.
 - Continue development of Highway 101 Streetscaping project with the Florence Urban Renewal Agency (FURA).

Transit

- Maintain and improve the Rhody Express transit program.
- Develop options to expand public transportation.
- Expand the Transit Advisory Committee (TAC) responsibilities and membership to address broader range of transportation issues.

Housing

- Develop an inventory of City's housing stock diversity and affordability. Work with the Board of Realtors to research funding opportunities.
- Develop and consider plan to address area's growing homeless issue.
 - Continue partnership with Siuslaw Outreach Services in providing services to those less fortunate. Evaluate funding level of support.

Florence Events Center

- Improve the Florence Events Center (FEC) facility and operations.
 - Evaluate the FEC Venue Assessment report and implement necessary staffing changes.
 - Work on sustainable funding options for the FEC.
 - Create a Capital Plan and maintenance schedule for the FEC and budget.
 - Review and update the FEC policies and procedures.
 - Decide on the purchase of a digital projection system.
 - Conduct a catering reassessment.
 - Research and implement booking software system.
 - Evaluate current ticketing system.
- Improve marketing efforts.
 - Work with Florence Area Chamber of Commerce
 - Coordinate with Travel Lane County for event/conference bookings.
 - Engage in relationships with hotels, restaurants, and recreation businesses.
 - Increase catering and concessions options for customers.
- Increase fundraising projects.
- Improve volunteer procurement and management.
- Celebrate the FEC's 20th Anniversary.
- Work on hotel recruitment.

Public Art

- Develop the City's Public Art program.
 - Review and consider a Public Art Policy. Review program options.
 - Create guidelines to include public art in City projects and add public art where possible to public spaces in high visibility areas.
 - Work with Florence Urban Renewal Agency to acquire and create public art opportunities.
 - Market the City's Public Art efforts.
 - Create a long-term strategy for public art in the community with a focus on potential locations for public art and funding options.
 - Research viability of assisting in the establishment of a Main Street program within the City of Florence.

Greater Community

- Partner with the School District to assist with improvement to areas schools where applicable.
- Research yard debris recycling programs and improve the FloGro program.
- Continue to maintain and improve the Senior Center through partnership with the Senior Center Board.

Goal 3: Economic Development. Create a strategy and actions aimed towards sustaining and expanding the Florence economy.

City and Economic Development Committee

- Develop a strategic vision and approach to grow and diversify the Florence economy.
 - Hold community forums or smaller focus groups to broaden discussion of growing and diversifying the Florence economy.
 - Strengthen partnerships with governmental and community partners.
- Determine economic development organization for Florence.
- Develop a Business Retention & Expansion (BR&E) Program for existing Florence businesses.
 - Identify and develop resources for Florence area businesses.
 - Develop a BR&E program in coordination with South Coast Development Council (SCDC) and the EDC sub-committee.
 - Monitor new business licenses and perform outreach.
 - Make connections with business license survey respondents to ascertain what their expansion, workforce or succession needs are.
 - Perform informational interviews with identified businesses and seek to assist in their needs.
- Conduct an inventory of the area's labor pool.
- Improve relationship with local developers and businesses.
 - Develop information resources, code revisions, and interdepartmental processes to address customer concerns and improve communications related to development and construction.
 - Streamline portions of the land-use process with over the counter permit process.
 - Improve communication about department requirements with public regarding annexation and renter/rental regulations.
 - Research possibilities for a computer self-help program for customers and online access to archival building permit information.
- Promote Startup businesses & entrepreneurialism.
- Market the City of Florence and actively recruit new business.
 - Develop a marketing and/or branding strategy to focus on Florence's unique characteristics in order to bring in additional employers' employees.
 - Develop Florence Area Economic Development Website.
 - Establish and maintain a current map with primary contact, land use, other information for available buildings, properties, and businesses in Florence.
 - Expand the role of marketing for the Pacific View Business & Industrial Park and research available methods to help promote development.
 - Market the City of Florence's economic development efforts.
- Work with interested community partners to expand and improve the City's fiber optics network.
- Reinstate the Airport Advisory Committee.

Florence Urban Renewal Agency (FURA)

- Continue the development, with Leland Consulting Group (LCG), of an Economic Strategy to encourage private investment and development within the urban renewal district.
- Work with LCG to create development visions for the identified catalyst nodes.
- Continue to work with on identifying areas and opportunities for infill housing within the district.
- Continue work with Murray Smith and Associates (MSA) on the Highways 101 and 126 streetscaping and gateway treatment.
- Improve bike and pedestrian accessibility within the district and along the highway corridors.
- Improve signage and parking within the district in conjunction with LCG and MSA.
- Coordinate efforts with the Downtown Revitalization Team (DRT).

Goal 4: Communication & Trust. Sustain and improve the City's communication program and strengthen citizen trust.

- Continue publication of the monthly City of Florence newsletter.
 - Research and implement methods to streamline production and distribution of the newsletter.
 - Encourage participation from City Council as guest columnists in the newsletter.
 - Expand distribution of newsletter.
- Continue presence on social media and expand contributing staff members.
- Maintain and increase media outreach through newspaper, radio, and television.
- Implement the redesign of the City's website.
 - Create an intranet for better staff access to materials.
 - Create an emergency information page to be turned on in the event of a large scale natural disaster.
- Publicize live streaming of City Council meeting and how citizens can access post-meeting recordings.
- Produce the 2016-17 Budget in Brief for citizens.
- Explore monthly video magazine for City on the government access channel and the City website.
- Explore informational delivery systems for Code Enforcement to communicate the City Code policies and track violations to deliver professional and consistent service delivery.
- Continue staff and City Council involvement in outside organizations and committees.
- Continue partnership development and maintenance of those relationships.
 - Local governments.
 - Non-profit organizations.
 - Regional, State, and Federal involvement.
- Continue participating in speaking engagements to tell our story.
- Recognize our volunteers by hosting the annual volunteer appreciation luncheon.

Goal 5: Financial & Organizational Sustainability. Sustain and improve the City's financial position, City-wide policies, and the infrastructure networks to support current and future needs.

Financial Sustainability

- Evaluate rates and fees for City services.
 - Evaluate System Development Charges (SDCs) methodology and fair and equitable distribution of costs.
 - Evaluate utility and street fees to ensure equitable rates and sustainable funding to maintain and operate systems.
 - Conduct a solid waste rate study.
 - Discuss building fees and contractual methodology options to ensure adequate cost recovery, adequate service levels and sustainable funding.
 - Secure recommendations from Ad hoc finance committee for above.
- Reassess and potentially update antiquated City of Florence codes and policies for consistency with current practices and streamline where appropriate.
 - Reassess and update Street Closure and Taxi Codes.
 - Assess and update Title 11 to comply with state code.
 - Update Solid Waste Code.
 - Update Title 4-Building Code relative to fines.
- Provide the City Council with greater understanding and input on the City budget process.
 - Reconfigure audit committee to broader finance committee.
- Budget Process/Cycle
 - Contain budgetary cost increases where feasible.
 - Develop and adopt 2016-17 budget based on the City work plan.
 - Complete the Annual Financial Audit for the City and FURA.
 - Continue to update the 5-year financial forecasts for the City.
- Perform Finance Department Assessment.
 - Implement actionable recommendations in Finance Department Assessment.
 - Review options for outsourcing utility billing.
- Work on funding opportunities to staff City services.
- Complete Information Technology (IT) strategic plan.
- Develop and adopt the Charter Telecommunication Franchise.
- Adopt comprehensive financial policies for City.
- Develop options for consideration to improve City's street maintenance funding.
- Improve airport funding and operations.

Organizational Sustainability

- Review City's committee structure and mission and make modifications where appropriate.
- Prepare for and complete election cycle for City Council and Mayoral candidates.
- Hire a Human Resources Manager.
- Maintain a high performance employee culture and fill vacant positions with that in mind.

- Recognize employee achievements and hard work.
 - Support employee training and career development.
 - Improve employee safety and risk management.
- Improve the City's Records Retention Program.
 - Research and determine the best method for storage of long-term records.
 - Continue to digitize and index the City's permanent and long-term records.
 - Set up protocols to relocate records to long-term storage.
 - Set up protocol and process for retention of City's email records.
- Continue to make needed IT updates to the City's IT Network.
- Maintain and enhance infrastructure where possible and feasible.
- Construct a new City Public Works Facility – Phases 1 and 2.
- Wastewater Treatment Plant assessment of equipment and operations.
- Assess and implement needed facility maintenance and improvements.
 - Centralize facility management function.
 - Complete a City Hall facility study. Perform due diligence on facility requirements prior to making investment in existing or new facilities.
 - Continue maintenance work on the Justice Center.
 - Continue maintenance work on the Florence Events Center.

Capital Outlay

All Funds

Fiscal Year 2016-17

General Fund

Police Description	Funding Source	Priority	Amount
Vehicles	General	1	55,000

Parks Description	Funding Source	Priority	Amount
Miller Grand Slam Project	General/ Grants	1	709,500
River/Beach Park	General/ Grants	1	87,500
Total			797,000

Finance and Information			
Technology Description	Funding Source	Priority	Amount
Technology investment	City-wide	1	40,000

City Hall Description	Funding Source	Priority	Amount
Design	City-wide	1	150,000

Total **1,042,000**

Note:
Funding provided from current resources other than grants noted above.

Street Fund

Description	Funding Source	Priority	Amount
<i>Street maintenance</i>			
Crack/hot oil chip seal	Street	1	75,000
<i>Preservation and improvement</i>			
Rhody Drive - Hwy 101 to 9th Street	Street	1	1,000,000
Spruce Street Culvert Bridge	Street	1	50,000
<i>Multi-modal facilities</i>			
Sidewalks and ADA ramps	Street	1	50,000
Rhody multiuse path	ODOT/Street/SDCs	1	957,800
Siuslaw Estuary trail	Street	1	250,000
			2,382,800

9-1-1 Fund

9-1-1 Description	Funding Source	Priority	Amount
Equipment	Users	1	16,800

Water Fund

	Funding Source	Priority	Amount
Maintenance			
<i>Facilities and equipment</i>			
Meter replacement/upgrade	Rates	2	400,000
<i>Well rehabilitation</i>	Rates	1	55,000
<i>Reservoirs</i>	Rates	2	250,000
<i>Waterline replacements:</i>			
8" crossing Hwy 101 at 8th St	Rates	1	100,000
Upgrade to 16" Kingwood/2nd to Rhody and on Rhody Kingwood to 9th	Rates/SDCs	2	280,000
Munsel Lake Rd/North Fork Rd	Rates	0	50,000
12" Rhody/Kingwood to Hwy 101	Rates/SDCs	1	25,000
			1,160,000

Expansion

Upgrade to 16" Kingwood/2nd to Rhody and on Rhody Kingwood to 9th	SDC's	2	840,000
12" Rhody/Kingwood to Hwy 101	SDC's	1	75,000
12" Upas St to Vine St, across Hwy 101	SDCs	1	<u>150,000</u>

Total expansion 1,065,000

Total capital outlay 2,225,000

Note:

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

Wastewater Fund

Description	Funding Source	Priority	Amount
Maintenance			
<i>Facility and equipment</i>			
Rebuild clarifiers	Rates	1	85,000
Replace air handling equipment/difussers	Rates	1	185,000
Methane burner	Rates	1	31,000
GORE cover for compost operations	Rates	2	75,000
Vehicle - pickup truck	Rates	2	40,000
Storage building - WWTP	Rates	2	15,000
<i>Pump Stations</i>			
31st St pump station/Lilly pump station	Rates	1	40,000
Unidentified projects	Rates	2/3	150,000
Total maintenance			621,000

Expansion

Harbor Vista sewer extension	SDCs/IGA	1	400,000
Munsel Lake Road sewer extension	Rates/Reimb	1	50,000
Hwy 101 extension - Munsel Lake Rd to City limits	Rates/Reimb	2	635,000
Total expansion			1,085,000
Total capital outlay			<u>1,706,000</u>

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

Description	Funding		Amount
	Source	Priority	
Facility and equipment	Rates	1-3	20,000
Construction - 1st St Ivy to Hemlock	Rates	1	350,000
Rhododendron Drive Stormwater	Rates	1	240,000
Pine Court Stormwater Pump Station	Rates	2	35,000
Total capital outlay			645,000

Note:

Funding provided by existing resources and revenue.

Airport Fund

	Funding		Amount
	Source	Priority	
Pavement maintenance	FAA	1	20,000

Florence Events Center Fund

Description	Funding Source	Priority	Amount
Equipment	FEC	1	17,500
LED replacement	FEC	1-2	85,000
Total			102,500

Note:

Funding provided by existing resources and revenue for capital projects.

Public Works Facility Fund

Description	Funding Source	Priority	Amount
Equipment	Public Works	1	100,000
Public Works Facility	Public Works	1	3,224,800
Total			3,324,800

Note:

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

Total capital outlay **\$ 11,464,900**



City of Florence
A City in Motion

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Debt Schedule

All Funds

Description	Original Amount	Annual Payment FY 2017	Interest Rate	Balance June 30,					
				2016	2017	2018	2019	2020	2021
Existing obligations									
GO Bonds	1,476,848	188,331	2.11%	984,565	820,471	656,377	492,283	328,188	164,094
OPB 2014	400,000	43,113	2.75%	206,692	125,668	42,368	-	-	-
Siuslaw Bank 2012	595,000	65,407	3.50%	189,441	64,258	-	-	-	-
LOCAP 2011	1,245,000	93,006	3.0% - 4.6%	1,010,000	960,000	905,000	850,000	795,000	735,000
LID 2010 (Spruce)	1,478,000	92,145	1.9% - 4.5%	1,250,000	1,200,000	1,150,000	1,095,000	1,035,000	970,000
FFCO 2010B	8,750,000	898,350	2.5% - 4.0%	4,745,000	3,990,000	3,220,000	2,435,000	1,625,000	805,000
OBDD SPW	657,057	44,409	2.00%	559,760	536,090	512,347	488,511	464,559	440,491
State IFA	496,077	53,338	5.33%	48,472	-	-	-	-	-
CWSRF	4,923,260	241,756	0.50%	4,109,844	3,868,088	3,626,332	3,384,576	3,142,820	2,901,064
FFCO 2015	2,500,000	171,900	3.25%	2,500,000	2,409,350	2,315,754	2,219,116	2,119,337	2,016,316
Sub-total	21,786,716	1,727,994		14,619,209	13,153,454	9,456,047	8,253,087	7,062,379	5,851,555
Total City debt	23,263,564	1,916,325	0	15,603,774	13,973,925	10,112,424	8,745,370	7,390,567	6,015,649
Proposed debt issues									
		Estimated Annual Payment	Estimated Rate						
FFCO	7,300,000	490,700	3.0%	7,300,000	7,028,300	6,748,449	6,460,202	6,163,309	5,857,508
Total	7,300,000			7,300,000	7,028,300	6,748,449	6,460,202	6,163,309	5,857,508
Total existing and proposed debt				21,919,209	20,181,754	16,204,496	14,713,289	13,225,688	11,709,063
Population				8,651	8,738	8,825	8,913	9,002	9,002
Debt per capita				2,534	2,310	1,836	1,651	1,469	1,301

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, 2016 and projected through June 30, 2021, including proposed debt issues included in the budget for fiscal year 2016-17. There may be additional debt issues needed in fiscal years 2017-18 through fiscal year 2020-21 that are not reflected in the above schedule pending decisions by the City Council related to street funding, funding capacity for FURA, and other infrastructure requirements.

Debt Limitation

The City is subject to the State of Oregon's limitation of indebtedness of no more than three percent (3.0%) of the real market value (RMV) in the City of Florence.

The City's RMV in fiscal year 2016 is \$1,242,714,606. The maximum indebtedness of the City, net of revenue supported debt, is \$37,281,438. As of June 30, 2016 the City has \$984,565 debt outstanding subject to the limitation, leaving a balance of approximately \$36.3 million available.

Five-Year Financial Forecasts

All Funds

Assumptions:

All funds:

Inflation 2.0% per year

Utility rate adjustments 2.0% per year – consistent with CPI

Street fee increase \$0.50 increase to per monthly fee each year

Growth rate 0.5% year one, 1.0% per year thereafter

Unemployment rate 2.2% of payroll

FICA/Medicare 7.65% of payroll

Medical - 5.0% annually

Workers compensation 1.24% of payroll

Life insurance \$263 per year per employee

PERS varies from 3.67% to 11.0% of salary

There are no new positions anticipated or included in the five-year forecasts. The forecasts are intended to demonstrate financial challenges and opportunities going forward. The forecasted funding gap in the Street Fund demonstrates a known funding gap, which is to be addressed through comprehensive alternative analysis, including increased revenue and reduced service levels, with decisions for funding anticipated within the next two-three years.

General Fund

	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Property taxes	2,477,600	2,570,000	2,666,000	2,766,000	2,870,000
Intergovernmental	818,100	534,100	369,200	320,200	376,200
Franchise fees	771,600	794,000	816,000	841,000	869,000
Licenses and permits	318,900	324,000	331,000	338,000	345,000
Charges for services	324,200	332,100	340,500	349,000	357,500
Miscellaneous	253,200	263,000	271,000	279,000	287,000
Transfers	888,900	913,300	937,300	962,600	989,300
Loan proceeds	400,000	1,750,000	-	-	-
Total current year resources	6,252,500	7,480,500	5,731,000	5,855,800	6,094,000
Expenditures					
Police operating	2,195,400	2,283,300	2,332,300	2,421,200	2,472,800
Community Development	672,500	691,400	706,200	725,900	741,200
Parks operating	126,700	135,500	139,100	143,000	146,700
Municipal Court operations	279,500	285,800	292,600	300,600	307,600
Administration operating	1,150,800	1,189,210	1,224,537	1,269,780	1,307,440
City Hall operating	97,700	100,100	102,000	104,400	106,400
Non-departmental operating	129,500	133,300	137,300	141,400	145,700
Operating expenditures	4,652,100	4,818,610	4,934,037	5,106,280	5,227,840
Capital outlay					
Police	55,000	56,000	-	58,000	60,000
Community Development	-	25,000	-	25,000	-
Parks	797,000	85,000	35,000	50,000	220,000
Administration	40,000	40,000	40,000	40,000	40,000
City Hall	150,000	1,750,000	-	-	-
Capital outlay	1,042,000	1,956,000	75,000	173,000	320,000
Debt service					
Police	19,800	19,800	9,900	-	-
Parks	3,800	3,800	3,900	3,800	3,700
Administration	15,000	15,500	15,200	14,800	15,000
City Hall	-	26,000	118,000	118,000	118,000
Non-departmental	29,000	28,800	28,600	28,600	28,600
Debt service	67,600	93,900	175,600	165,200	165,300
Transfers					
Police	519,900	535,500	551,600	568,100	585,100
Parks	41,100	43,000	45,000	47,000	49,000
Non-departmental	125,000	70,000	60,000	50,000	40,000
Transfers	686,000	648,500	656,600	665,100	674,100
Total expenditures	6,447,700	7,517,010	5,841,237	6,109,580	6,387,240
Resources over (under)	(195,200)	(36,510)	(110,237)	(253,780)	(293,240)

expenditures					
Beginning fund balance	1,854,471	1,659,271	1,622,761	1,512,524	1,258,744
Ending fund balance	1,659,271	1,622,761	1,512,524	1,258,744	965,504

Summary

The above forecasts assume an increase in property taxes of 3.5% per year, 2.5% increase on existing values and 1.0% growth.

Street Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Budget	Forecast	Forecast	Forecast	Forecast
Current year resources					
Intergovernmental	1,529,100	1,295,700	2,186,500	605,800	610,900
Franchise fees	54,000	63,600	73,400	83,400	93,600
Charges for services	351,200	379,400	408,600	437,800	467,000
Miscellaneous	2,000	500	500	500	500
Transfers	550,000	-	-	-	-
Debt proceeds	500,000	1,000,000	-	-	-
Total current year resources	2,986,300	2,739,200	2,669,000	1,127,500	1,172,000
Expenditures					
Personnel services	67,700	69,100	70,500	71,900	73,300
Materials and services	263,200	268,400	273,600	278,900	284,200
Capital outlay	2,382,800	1,697,500	3,771,400	1,862,600	1,555,300
Transfers	267,800	276,700	285,900	295,400	305,200
Debt service	176,800	321,154	354,801	299,900	300,200
Total expenditures	3,158,300	2,632,854	4,756,201	2,808,700	2,518,200
Resources over (under) expenditures	(172,000)	106,346	(2,087,201)	(1,681,200)	(1,346,200)
Beginning fund balance	512,048	340,048	446,394	(1,640,807)	(3,322,007)
Ending fund balance	340,048	446,394	(1,640,807)	(3,322,007)	(4,668,207)

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 (which provides a fund balance of approximately \$500,000).

With the defeat of the County measure in May 2015, the annual funding gap will increase by approximately \$144,000, which over four and one-half years increases the funding gap from \$5.7 million to \$6.35 million (an increase of approximately \$650,000).

9-1-1 Tax Fund

	2016-17 Adopted	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Intergovernmental	215,000	80,400	82,800	85,300	87,900
Charges for services	157,800	162,500	167,400	172,400	177,600
Transfers	519,900	535,500	551,600	568,100	585,100
Total current year resources	892,700	778,400	801,800	825,800	850,600
Total resources	892,700	915,400	925,500	936,500	937,000
Expenditures					
Personnel services	531,100	557,700	574,400	603,100	621,200
Materials and services	80,900	83,300	85,800	88,400	91,100
Capital outlay	16,800	20,000	20,000	20,000	20,000
Transfers	126,900	130,700	134,600	138,600	142,800
Total expenditures	755,700	791,700	814,800	850,100	875,100
Resources over (under) expenditures	137,000	(13,300)	(13,000)	(24,300)	(24,500)
Beginning fund balance	-	137,000	123,700	110,700	86,400
Ending fund balance	137,000	123,700	110,700	86,400	61,900

Room Tax Fund

	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Taxes	364,400	382,600	401,700	421,800	442,900
Total current year resources	364,400	382,600	401,700	421,800	442,900
Expenditures					
Materials and services	145,800	153,000	160,700	168,700	177,200
Transfers	218,600	229,600	241,000	253,100	265,700
Total expenditures	364,400	382,600	401,700	421,800	442,900
Resources over (under) expenditures	-	-	-	-	-
Beginning fund balance	60,173	60,173	60,173	60,173	60,173
Ending fund balance	60,173	60,173	60,173	60,173	60,173

Florence Events Center Fund

	2016-17 Adopted	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Intergovernmental	123,000	95,800	98,700	101,700	104,800
Charges for services	241,000	248,300	255,700	263,400	271,300
Miscellaneous	139,500	143,200	147,000	150,900	154,900
Transfers	300,900	303,100	304,500	306,600	309,200
Current year resources	804,400	790,400	805,900	822,600	840,200
Expenditures					
Personnel services	326,000	335,900	345,900	356,200	366,800
Materials and services	388,000	386,700	398,800	411,000	423,600
Capital outlay	102,500	67,500	67,500	67,500	67,500
Transfers	47,900	49,300	50,800	52,300	53,900
Total expenditures	864,400	839,400	863,000	887,000	911,800
Resources over (under) expenditures	(60,000)	(49,000)	(57,100)	(64,400)	(71,600)
Beginning balance	392,880	332,880	283,880	226,780	162,380
Ending balance	332,880	283,880	226,780	162,380	90,780

Water Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Budget	Forecast	Forecast	Forecast	Forecast
Current year resources					
Charges for services	2,134,900	2,197,000	2,262,000	2,329,000	2,398,000
Miscellaneous	16,500	16,500	16,500	16,500	16,500
Transfers	300,000	100,000	100,000	100,000	100,000
Debt proceeds	1,400,000	1,200,000	-	-	-
Total current year resources	3,851,400	3,513,500	2,378,500	2,445,500	2,514,500
Expenditures					
Personnel services	347,000	364,300	380,900	400,100	418,300
Materials and services	417,600	430,100	443,000	456,200	502,700
Capital outlay	2,225,000	1,741,100	1,027,200	808,300	809,500
Debt service	142,331	173,039	237,800	236,700	238,300
Transfers	654,900	674,000	692,000	711,000	732,000
Total expenditures	3,786,831	3,382,539	2,780,900	2,612,300	2,700,800
Resources over (under) expenditures	64,569	130,961	(402,400)	(166,800)	(186,300)
Beginning fund balance	1,119,248	1,183,817	1,314,778	912,378	745,578
Ending fund balance	1,183,817	1,314,778	912,378	745,578	559,278

Wastewater Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Budget	Forecast	Forecast	Forecast	Forecast
Beginning fund balance	736,687	265,398	42,998	303,898	636,898
Current year resources					
Intergovernmental	200,000	-	-	-	-
Charges for services	3,126,000	3,220,000	3,316,000	3,415,000	3,517,000
Miscellaneous	371,000	20,900	19,300	22,700	30,100
Transfers	280,700	100,000	-	-	-
Total current year resources	3,977,700	3,340,900	3,335,300	3,437,700	3,547,100
Expenditures					
Personnel services	320,300	329,900	339,800	350,000	360,400
Materials and services	496,500	511,500	526,900	542,500	558,600
Capital outlay	1,706,000	785,000	263,000	275,000	741,000
Debt service	1,206,889	1,193,900	1,178,700	1,146,200	1,144,900
Transfers	719,300	743,000	766,000	791,000	816,000
Total expenditures	4,448,989	3,563,300	3,074,400	3,104,700	3,620,900
Resources over (under) expenditures	(471,289)	(222,400)	260,900	333,000	(73,800)
Beginning fund balance	736,687	265,398	42,998	303,898	636,898
Ending fund balance	265,398	42,998	303,898	636,898	563,098

Stormwater Fund

	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Charges for services	527,300	543,000	559,000	576,000	593,000
Miscellaneous	1,500	1,500	300	1,500	1,500
Total current resources	528,800	544,500	559,300	577,500	1,094,500
Expenditures					
Personnel services	67,300	69,200	71,200	73,200	75,200
Materials and services	66,900	69,000	71,100	73,200	75,300
Capital outlay	645,000	60,000	300,000	435,000	745,000
Debt service	17,000	17,000	17,000	17,000	35,400
Transfers	120,800	374,700	128,700	132,900	137,100
Total expenditures	917,000	589,900	588,000	731,300	1,068,000
Resources over (under) expenditures	(388,200)	(45,400)	(28,700)	(153,800)	26,500
Beginning fund balance	906,758	518,558	473,158	444,458	290,658
Ending fund balance	518,558	473,158	444,458	290,658	317,158

Public Works Administration Fund

	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Charges for services	18,400	18,800	19,200	19,600	20,000
Transfers	849,300	880,000	911,000	943,300	975,800
Debt proceeds	3,300,000	-	-	-	-
Total current year resources	4,167,700	898,800	930,200	962,900	995,800
Expenditures					
Personnel services	531,700	547,600	564,000	580,800	598,100
Materials and services	102,400	104,900	107,500	110,100	112,800
Capital outlay	3,324,800	-	25,000	40,000	50,000
Debt service	76,900	233,800	233,800	233,800	233,800
Total expenditures	4,035,800	886,300	930,300	964,700	994,700
Resources over (under) expenditures	131,900	12,500	(100)	(1,800)	1,100
Beginning fund balance	79,987	211,887	224,387	224,287	222,487
Ending fund balance	211,887	224,387	224,287	222,487	223,587

Wastewater SDC Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Budget	Forecast	Forecast	Forecast	Forecast
Current year resources					
Charges for services	100,000	102,000	104,000	106,100	108,200
Miscellaneous	2,000	2,198	2,024	2,380	2,805
Total current year resources	102,000	104,198	106,024	108,480	111,005
Expenditures					
Materials and services	5,000	5,000	2,500	2,500	2,500
Transfers	280,700	100,000	-	-	-
Total expenditures	285,700	105,000	2,500	2,500	2,500
Resources over (under) expenditures	(183,700)	(802)	103,524	105,980	108,505
Beginning fund balance	549,272	365,572	364,770	468,294	574,274
Ending fund balance	365,572	364,770	468,294	574,274	682,779

Street SDC Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Adopted	Forecast	Forecast	Forecast	Forecast
Current year resources					
Charges for services	36,000	36,700	37,400	38,100	38,900
Miscellaneous	6,500	5,200	5,580	5,974	6,382
Total current year resources	42,500	41,900	42,980	44,074	45,282
Expenditures					
Materials and services	6,000	-	-	-	-
Transfers	550,000	-	-	-	-
Total expenditures	556,000	-	-	-	-
Resources over (under) expenditures	(513,500)	41,900	42,980	44,074	45,282
Beginning fund balance	930,642	417,142	459,042	502,022	546,096
Ending fund balance	417,142	459,042	502,022	546,096	591,378

Water SDC Fund

	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Charges for services	99,000	101,000	103,000	105,100	107,200
Miscellaneous	2,000	-	-	-	-
Total current year resources	101,000	101,000	103,000	105,100	107,200
Expenditures					
Materials and services	2,500	2,500	2,500	2,500	2,500
Transfers	300,000	100,000	100,000	100,000	100,000
Total expenditures	302,500	102,500	102,500	102,500	102,500
Resources over (under) expenditures	(201,500)	(1,500)	500	2,600	4,700
Beginning fund balance	288,857	87,357	85,857	86,357	88,957
Ending fund balance	87,357	85,857	86,357	88,957	93,657

Stormwater SDC Fund

	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Charges for services	50,000	51,000	52,000	53,000	54,100
Miscellaneous	1,500	1,500	2,000	3,000	4,000
Total current year resources	51,500	52,500	54,000	56,000	58,100
Expenditures					
Materials and services	41,000	1,000	1,000	1,000	1,000
Total expenditures	41,000	1,000	1,000	1,000	1,000
Resources over (under) expenditures	10,500	51,500	53,000	55,000	57,100
Beginning fund balance	95,827	106,327	157,827	210,827	265,827
Ending fund balance	106,327	157,827	210,827	265,827	322,927

Airport Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Budget	Forecast	Forecast	Forecast	Forecast
Current year resources					
Intergovernmental	19,000	1,049,000	-	-	427,500
Charges for services	116,200	118,100	120,100	122,100	124,300
Miscellaneous	1,600	1,600	1,600	1,600	1,600
Transfers	45,000	-	-	-	-
Total current year resources	181,800	1,168,700	121,700	123,700	553,400
Expenditures					
Materials and services	85,000	86,700	88,400	90,100	91,900
Capital outlay	20,000	1,049,000	-	-	450,000
Debt service	51,200	-	-	-	-
Transfers	22,500	22,900	23,300	23,700	24,100
Total expenditures	178,700	1,158,600	111,700	113,800	566,000
Resources over (under) expenditures	3,100	10,100	10,000	9,900	(12,600)
Beginning fund balance	427	3,527	13,627	23,627	33,527
Ending fund balance	3,527	13,627	23,627	33,527	20,927

GO Bond Debt Service Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Adopted	Forecast	Forecast	Forecast	Forecast
Current year resources					
Property taxes	151,000	151,000	151,000	151,000	151,000
Miscellaneous	500	300	200	100	-
Total current year resources	151,500	151,300	151,200	151,100	151,000
Expenditures					
Debt service	184,869	181,407	177,945	174,483	171,021
Total expenditures	184,869	181,407	177,945	174,483	171,021
Resources over (under) expenditures	(33,369)	(30,107)	(26,745)	(23,383)	(20,021)
Beginning fund balance	170,583	137,214	107,107	80,362	56,979
Ending fund balance	137,214	107,107	80,362	56,979	36,958

LID Debt Service Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Budget	Forecast	Forecast	Forecast	Forecast
Current year resources					
Miscellaneous	35,000	36,000	36,500	37,000	38,000
Total current year resources	35,000	36,000	36,500	37,000	38,000
Expenditures					
Materials and services	400	400	400	400	400
Debt service	96,200	95,000	98,600	101,900	100,200
Total expenditures	96,600	95,400	99,000	102,300	100,600
Resources over (under) expenditures	(61,600)	(59,400)	(62,500)	(65,300)	(62,600)
Beginning fund balance	465,742	404,142	344,742	282,242	216,942
Ending fund balance	404,142	344,742	282,242	216,942	154,342

City FURA Debt Service Fund

	2016-17	2017-18	2018-19	2019-20	2020-21
	Adopted	Forecast	Forecast	Forecast	Forecast
Current year resources					
Intergovernmental	-	293,200	86,400	336,400	286,400
Debt proceeds	1,725,351	1,200,000	-	-	-
Total current year resources	1,725,351	1,493,200	86,400	336,400	286,400
Expenditures					
Materials and services	1,725,351	1,200,000	-	-	-
Debt service	-	293,200	86,400	336,400	286,400
Total expenditures	1,725,351	1,493,200	86,400	336,400	286,400
Resources over (under) expenditures	-	-	-	-	-
Beginning fund balance	-	-	-	-	-
Ending fund balance	-	-	-	-	-



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Florence Urban Renewal Agency

Five-Year Financial Forecasts

General Fund

	2016-17 Adopted	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Property taxes	-	-	-	-	-
Miscellaneous	1,000	801,000	1,000	1,000	1,000
Debt proceeds	1,725,351	1,450,000	-	250,000	200,000
Total current year resources	1,726,351	5,701,000	1,000	251,000	201,000
Expenditures					
Materials and services	249,300	252,600	241,200	244,900	248,600
Capital outlay	1,300,000	5,540,000	-	-	-
Total expenditures	1,549,300	5,792,600	241,200	244,900	248,600
Resources over (under) expenditures	177,051	(91,600)	(240,200)	6,100	(47,600)
Beginning fund balance	175,119	352,170	260,570	20,370	26,470
Ending fund balance	352,170	260,570	20,370	26,470	(21,130)

Debt Service Fund

	2016-17 Adopted	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Current year resources					
Property taxes	363,600	397,000	430,200	463,700	497,400
Miscellaneous	1,000	1,000	1,000	1,000	1,000
Total current year resources	364,600	398,000	431,200	464,700	498,400
Expenditures					
Debt service	127,800	293,200	86,400	336,400	286,400
Total expenditures	127,800	293,200	86,400	336,400	286,400
Resources over (under) expenditures	236,800	104,800	344,800	128,300	212,000
Beginning fund balance	35,349	272,149	376,949	721,749	850,049
Ending fund balance	272,149	376,949	721,749	850,049	1,062,049



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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 *adopted* by City Council. The adopted budget becomes effective July 1. Subsequent to adoption; the City 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 Fund 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 single 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 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 \$5,000 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.

Cost Allocation

Various administrative services including city management, finance, human resources, public works staffing and their related costs are allocated to the various funds that receive the benefit of these services via a cost allocation methodology.

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

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 of the various City's operations and capital requirements 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 \$10,000.

Franchise Fee

Charged to all utilities operating within the City for use of and their impacts on the City's 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 debt payable that is not classified as a liability of a given fund or secured by a specific revenue source other than the general revenues or property taxes of the issuer. 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.

Intergovernmental Revenues

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

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 5 years, and up to 10 years, if the levy is for capital purposes. 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 law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-education taxing jurisdictions. The maximum tax rate for education jurisdictions is limited to \$5.

Measure 50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year 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: 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, capital outlay, and debt service.

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 services provided by the City.

Project Manager

An individual that is responsible for budgeting and managing projects to their completion.

Proposed Budget

A financial plan that combines operating, non-operating and resource estimates prepared by the Budget Officer, which is submitted to the public, budget committee and City Council for review and approval.

Resolution

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

Resources

Includes revenue, inter-fund transfers, borrowing proceeds 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 non-tax 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 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

Appropriation category used in the City's budget, which includes amounts distributed from one fund to pay for services provided by another fund. The general fund may also transfer funds to any other fund if desired by the City Council.

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.

User Fees

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

Appendix

Fiscal Policies

Line Item Detail All Funds



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Fiscal Policies

Purpose

The City of Florence is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability and full disclosure. The broad purpose of the Fiscal Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by the City Council as the basic framework for overall financial management of the City, to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals:

1. Provide an adequate financial base to sustain the desired level of municipal services to maintain the social wellbeing and physical conditions of the City.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential public facilities, utilities, and capital equipment.
4. Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and assure taxpayers and the financial community that the City is well managed and financially sound.
5. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents and businesses.
6. Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association, the Governmental Accounting Standards Board and other professional standards.
7. Fully comply with finance related legal mandates, laws and regulations.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, pension funding, accounting and financial reporting, reserves and internal controls. These policies are reviewed annually by management, the Finance Committee, and City Council and amended as necessary, as part of the budget process.

Policies are addressed in ten areas:

- **Revenue**, which deals with taxes, user fees and other revenues by which the city generates income to fund programs and services.
- **Operating expenditures**, which relates to budgeting guidelines.
- **Expenditure control**, which addresses the City's efforts to ensure spending is consistent with the City's fiscal plans.
- **Capital equipment and improvements**, which relates to establishing a 5-year capital equipment and improvement plans for all major equipment and infrastructure systems provided and maintained by the City.
- **Accounting and financial reporting**, which relates to accounting and reporting financial transactions and preparing financial reports.
- **Financial planning**, addresses longer term financial forecasting to help inform decisions.

- **Debt**, which addresses long-term financing of the city’s capital needs and maintaining its bond rating.
- **Pension funding**, addresses the funding policies of the City’s pension obligations.
- **Reserves**, establishes minimum working capital balances, required reserves and operating contingency as needed for routine cash flow and responding to unexpected expenditures or increases in service delivery costs.
- **Management of fiscal policy**, sets forth the administration of fiscal policies on a continuing basis.

1 Revenue Policies

1.1. The City will strive for and maintain diversified and stable revenue sources to prevent undue or unbalanced reliance on any one source of funds. Revenue diversity will also reduce risk to the City from short-term fluctuations in any one revenue source.

1.2. Significant one-time and or temporary revenues will not be used to fund continuing programs and services, but rather to fund one-time expenditures or fund reserves.

1.3. The maximum allowable system development charges (SDCs), for each of the public infrastructure systems the City operates and is allowed by state law to impose, shall be determined on a periodic basis (approximately each five years).

1.3.1. The Council will determine what amount of SDCs to impose.

1.4. The City will promote the use of users’ charges in lieu of property taxes and subsidies from other non-obligated (i.e., generally available) City funds, for services that can be identified and where costs are directly related to the level of service provided.

1.4.1. Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City’s utility funds, including operating contingency, reserve requirements, and capital replacement. Consideration will be given to return on investment and existing and or anticipated debt to insure debt coverage ratios are sufficient to meet or exceed requirements of lenders and rating agencies to maintain desired credit rating.

1.4.2. It is the City’s intent to recover a greater percentage of costs associated with performing building permit and inspection activities. As of fiscal year 2016, fees and charges for these services are insufficient to fully fund costs for these activities. City staff will evaluate the delivery of these services to identify cost savings. Results of these efforts will be presented to the City Council prior to consideration of potential fee and charge increases.

It is the City’s intent to recover a greater percentage of costs associated with performing planning related activities. As of fiscal year 2016, the estimated cost recovery for planning related activities is approximately 19%. City staff will evaluate

and implement changes to land use processes to gain efficiencies, measure results and report findings to the City Council prior to consideration of potential increases to fees and charges for planning related activities.

1.4.3. Other reimbursable work performed by the City (full labor costs, overhead, contracted services, equipment and other indirect expenses) shall be billed at total actual or estimated total actual cost.

1.4.4. Charges for services shall accurately reflect the total actual or estimated total cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. City staff shall create and maintain a schedule of current fees, indicating when the fees were last reviewed and/or recalculated.

1.5. The City shall diligently pursue collection of delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing interest, penalties, collection and late charges, may be used.

1.6. All potential grants that require matching funds, on-going resource requirements, or include new or additional continuing compliance requirements shall be evaluated and considered before submittal of the application. Grant applications will be approved as follows prior to their submittal: a. By the City Manager for grants that require matching funds up to the amount of the City Manager's spending authority, and b. By the City Council for grants with matching requirements above the City Manager's spending authority. The City Council will be provided the evaluation with the request for their acceptance of the grant.

1.7. Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. The City will estimate its revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.

2 Operating Budget Policies

2.1 The City will prepare an annual budget guided by City Council goals and work plan to accomplish goals. Budget development will be coordinated with all departments and will incorporate Government Finance Officers Association (GFOA) recommendations relative to budgeting for results and outcomes..

2.1.1 The amount of funding available will be determined for each fund. The budget will be built on expected revenues. This includes base revenues, any new revenue sources, and the potential use of existing resources.

2.1.2 Conduct analysis to determine what strategies, programs, and activities will best achieve desired results.

2.1.3 Budget available dollars to the most significant programs and activities. The objective is to maximize the benefit of the available resources.

2.1.4 The City shall maintain an automated accounting system to monitor expenditures and revenues, relative to budget, on a monthly basis, with a thorough analysis and adjustment (if required) no less than quarterly.

2.2 All budgetary procedures will conform to existing state regulations. Oregon budget law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund, and 2) the total of all resources of the entity must equal the total of all expenditures and all requirements for the entity.

2.3 The budget process will be coordinated so that major policy issues and department goals and objectives are identified and incorporated into the budget.

2.4 The cost allocation plan, previously developed, will be reviewed and updated annually and serve as the basis for distributing general government and internal service costs to other funds and capital projects.

2.5 The City Council shall adopt the budget at the fund, departmental or program level as a total dollar amount for all appropriations except contingency, unappropriated ending fund balance and reserves, which shall be stated separately.

2.6 Long-term debt or bond financing may be used for the acquisition of land, capital improvements, vehicles, and equipment with a cost greater than \$100,000, if current and or existing resources are insufficient. Long-term debt or bond financing shall not be used to finance current operating expenditures.

2.7 Every City fund, department, program or activity shall start each year's budget cycle with no predetermined appropriation amount. Budget appropriation decisions and the allocation of resources shall be based on direction provided by the City Council and implementation of that direction by the City Manager.

2.8 The City will submit the Adopted Budget Document to the Government Finance Officer's Association (GFOA) to obtain the Award for Distinguished Budget Presentation.

2.9 A budget calendar will be prepared detailing the key elements in the development of the budget. (Please see exhibit 1).

3 Expenditure Control Policies

3.1 Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each Department or Division Manager or Director will be responsible for the administration of his/her department/program budget. This includes accomplishing the goals and objectives

incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.

- 3.2** The City Manager is to administer budgetary expenditure control at the appropriation level. Any increase in a budget appropriation requires City Council approval.
- 3.3** All purchases of goods and services must comply with the City's Purchasing Policies, guidelines and procedures and with State laws and regulations.
- 3.4** All compensation planning and collective bargaining will include analyses of total cost of compensation, which includes analysis of salary increases, health benefits, pension contributions, and other fringe benefits. City management will only propose operating personnel costs that can be supported by continuing operating revenues.
- 3.5** City staff shall make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient. Expenditures that will reduce future costs will be encouraged.

4 Capital Improvement Policies

- 4.1 Annually, the City will approve a 5-year Capital Improvement Plan (CIP), congruent with the adoption of its annual budget. The CIP shall provide details on each capital project: its estimated costs, sources of financing and a description, including a statement identifying: (a) the needs, conditions and circumstances that have caused the project's creation and (b) the expected results if the project is approved and implemented.

5 Accounting and Financial Reporting Policies

- 5.1 The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA) and Government Accounting Standards Board (GASB).
- 5.2 An annual audit shall be performed by an independent public accounting firm, which will issue an opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
- 5.3 Full disclosure shall be provided in the financial statements and bond representations.
 - 5.3.1 Upon request, all departments will provide notice of all significant events and financial and related matters to the Finance Director for the City's annual disclosures to the municipal markets as required by SEC Regulation 15-C-2-12. Full disclosure will be provided in the financial statements and bond representations. Significant events include delinquencies and defaults related to the City's bonds, adverse tax opinions or events affecting the tax exempt status of bonds, the

release, substitutions or sale of property securing repayment of bonds and other events having a significant impact on the City's finances and outstanding bonds. The Finance Director will notify all Nationally Recognized Municipal Securities Information Repositories of these significant events.

5.3.2 The City's asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year. Capital assets costing less than \$10,000 or having a useful life of one year or less will be treated as operating expenditures.

5.4 Up-to-date accounting and budgeting information is available online to all management and authorized support staff. Quarterly actual-to-budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.

6 Financial Planning Policies

6.1 The Finance Department, collaborating with other departments, will prepare a long-term financial plan for each fund to promote responsible planning for the use of resources. The long-term financial plans will include projected revenues, expenditures and reserve balances for the next five years for all funds, except the water, wastewater and stormwater funds, which shall include twenty-year financial plans.

6.2 The City's financial plans should be strategic, reflecting the City Council and community priorities for service while providing resources that fund desired service levels.

6.3 Long-term projections of revenues and expenditures will be based upon disclosed assumptions, and prepared consistent with best practices established by the Government Finance Officers Association.

6.4 The long-term financial plans will be integral to the development of the annual budget.

7 Debt Policy

7.1 The City may use debt proceeds to finance costs associated with capital infrastructure, equipment, vehicles and other purposes that provide long-term benefits to the community, i.e., benefits that extend more than one year.

7.2 Capital projects financed through the issuance of bonds shall not be financed for a period which (a) exceeds the expected useful life of the project or (b) is less than five years.

7.3 Financing for non-capital purposes shall not extend beyond the amortization period available for the respective type of obligation, e.g., retirement unfunded liabilities include an amortization period of twenty-five years.

- 7.4 The Finance Director will structure all debt issuances and oversee the on-going management of all City debt. Debt includes general obligation bonds, lease purchase obligations, revenue bonds, special assessment obligations, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the City to make future principal and interest payments.
- 7.5 No debt shall be issued for which the City has not identified specific revenue sources sufficient for repayment. Such revenue sources can include internal sources, such as charges to personnel costs, that are transferred to a debt service fund for debt repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.
- 7.6 The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that can be funded from current resources, unless the use of debt is otherwise determined to be in the best interest of the City.
- 7.7 The City may utilize short-term debt or inter-fund loans as permitted, to cover temporary cash flow deficiencies due to timing of cash flows, such as may result from delay in receipting grant proceeds or other revenues and delay in issuance of long-term debt.
- 7.8 When issuing long-term debt, the City will ensure that the debt is soundly financed by:
- 7.8.1 Incurring debt only when necessary for capital improvements too large to be financed from current available resources,
 - 7.8.2 Insuring that capital projects financed through long-term debt shall be financed for a period not to exceed the useful life of the project,
 - 7.8.3 Determining that the benefits of the project financed exceed the cost of financing including interest costs,
 - 7.8.4 Analyzing the source of repayment, debt coverage ratios and the impact of debt service on annual fixed costs prior to issuance of long-term debt.
- 7.9 All bond issuances, promissory notes, and capital leases will be authorized by resolution of the City Council.
- 7.10 The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

8 Pension Funding Policies

- 8.1 The City participates in the State of Oregon Public Employees Retirement System (PERS) and is a member of the State and Local Government Rate Pool. The City will fund its required pension contribution requirements timely.

9 Reserve Policies

- 9.1 The City shall maintain adequate working capital reserves in all funds.
- 9.1.1 The general fund shall maintain sufficient working capital to allow the City to adequately fund operations until property taxes are received in November of each year, without borrowing.
 - 9.1.2 The City's utility funds shall maintain at a minimum working capital balance sufficient for sixty days operating expenses, together with an adequate emergency repair reserve and required debt service reserves.
 - 9.1.3 The City's internal service funds shall maintain at a minimum working capital balance sufficient for thirty days operating expenses and any required debt service reserves.
 - 9.1.4 The City's debt service funds shall maintain adequate working capital to pay required debt service without borrowing and fund required debt service reserves.
 - 9.1.5 The City's other operating funds shall maintain a minimum working capital balance sufficient for sixty days operating expenses and any required debt service reserves.
 - 9.1.6 The City shall establish a contingency budget to provide for unanticipated expenditures of a nonrecurring nature. The contingency shall be a minimum of five percent (5%) of a fund's operating and capital expenditure estimates for the fiscal year. This policy does not apply to debt service, internal service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.
- 9.2 The City may use reserves on a one-time or temporary basis for purposes described above. In the event that reserve funds are presently or decrease to levels below the levels desired by this policy, City management will develop a plan to restore reserves to the desired levels.

10 Management of Fiscal Policy

- 10.1 Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution after a public hearing is held (the approval may be inclusive of the annual budget adoption process and the associated resolutions to that process).
- 10.1.1 The City Manager or designee shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels and/or finances.
 - 10.1.2 The Audit Committee shall review the City's fiscal policies annually.

10.2 The City Manager shall implement fiscal policies and monitor compliance.

10.2.1 If the City Manager discovers a material deviation from policy, he/she shall report it in writing to the City Council in a timely manner.

10.2.2 As a part of the City's annual budget document, the City Manager's budget message shall identify: (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget.

Exhibit 1 Draft Budget Calendar

Description	Parties	Proposed Date	Latest Date
Council Goal Setting	Mayor, Council, City Mgr.	Dec.	End of Jan
Update CIP	City Mgr, dept heads	End of Jan	End of Feb
Estimate current year-end revenue and expenditures (ORS 294.361 and 294.352)	Dept heads	End of Jan	Mid-Feb
Review December financials, preliminary year-end estimates, five-year financial projections and budget process with Budget Committee	Dept heads	End of Jan	Mid-Feb
Requested budget prepared and provided to finance	Dept heads	End of Feb	Mid-Mar
Updates to five-year financial plan, e.g., staffing and other assumptions provided to finance director	Dept heads	End of Feb	Mid-Mar
Dept meetings with City Manager and Finance Director	Dept heads, staff and City Mgr	Mid-Mar	End of Mar
Budget narratives completed	Dept heads	Early April	End of April
Update year-end revenue and expenditure estimates	Dept heads	Monthly	Monthly
Publish "Notice of Budget Committee Meeting" (ORS 294.401)	Finance Dir	Xx days before meeting	Xx days before meeting
Publish "Second Notice of Budget Committee Meeting" (ORS 294.401)	Finance Dir	Xx days before meeting	Xx days before meeting
Provide Proposed Budget (ORS 294.396) and Five-Year Financial Projections to Budget Committee	Finance Dir	End of April	Mid-May
First Budget Committee meeting (ORS 294.401)	Budget Committee, City Mgr and dept heads	1 st Council meeting in May	2 nd Council meeting in May
Additional Budget Committee meetings (ORS 294.406)	Budget Committee, City Mgr and dept heads	Week following 1 st Council meeting in May	Week following 2 nd Council meeting in May
Budget Committee approves budget (ORS 294.406)	Budget Committee	Mid-May	End of May
Publish "Notice of Budget Hearing" (ORS 294.413, 416, 418)	Finance Dir	Xx days before meeting	Xx days before meeting
City Council holds public hearing; adopts budget; levies taxes (ORS 294.430, 435)	City Council	1 st Council meeting in June	June 30
Adopted Budget goes into effect	City-wide	July 1	July 1
Adopted Budget submitted to County Assessor and Department of Revenue (ORS 294.555)	Finance Dir	July 1	July 15

Line Item Detail

Fiscal Year 2016-17

Summary

The following schedules provide the line item detail budgets for the adopted budget fiscal year 2016-17.

General Fund Revenue

Account	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	2,121,344	2,478,237	2,082,865	2,085,371	1,854,471
Current year resources					
PRIOR YEAR TAXES	53,079	50,143	50,000	46,100	51,000
CURRENT YEAR PROPERTY TAX	2,175,869	2,258,213	2,354,000	2,329,000	2,424,600
IN LIEU OF TAXES	1,787	1,435	2,000	2,200	2,000
Property taxes	2,230,735	2,309,791	2,406,000	2,377,300	2,477,600
Intergovernmental					
OLCC LIQUOR TAX	118,714	122,972	131,000	126,400	128,700
STATE CIGARETTE TAX	11,405	11,376	11,000	12,400	10,400
OREGON REVENUE SHARING	78,846	81,786	84,000	88,000	90,600
GRANTS: POLICE DEPARTMENT	7,730	5,406	6,000	2,200	5,000
FEDERAL GRANT: OACP DUUI	1,300	-	4,000	2,100	2,000
FEDERAL GRANT: SAFETY BELT	2,750	4,750	2,000	4,500	4,500
FEDERAL GRANT: CZM DLCD	7,200	7,200	7,200	7,200	7,200
FEDERAL GRANT - EPA	53,216	-	-	-	-
Grant - Fiber study	-	-	45,000	-	-
Grants - State Parks	-	-	115,000	-	-
Grants - Parks	-	-	40,000	-	469,700
Siuslaw School District - SRO	-	-	-	-	40,000
Grant - DOJ SRO	-	-	-	-	60,000
Intergovernmental	281,161	233,490	445,200	242,800	818,100
Franchise fees					
FRANCHISE FEES - ELECT	374,590	364,179	382,000	379,600	381,000
FRANCHISE FEES - TELEPH.	41,043	36,353	33,000	35,100	32,000
FRANCHISE FEES - CLBL TV	61,741	71,323	73,000	78,000	85,500
FRANCHISE FEES - COMPUTER DATA	6,928	8,027	9,000	7,500	8,000
FRANCHISE FEES - WATER	1,784	1,837	2,000	2,100	2,100
IN LIEU OF FRANCHISE - WATER	97,662	102,214	106,000	107,900	107,000
IN LIEU OF FRAN - WASTEWATER	146,468	149,402	152,000	152,500	156,000
Franchise fees	730,215	733,335	757,000	762,700	771,600

General Fund Revenue

Account	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Licenses and permits					
STREET CLOSURE PERMIT FEES	250	960	-	300	500
PLANNING/ZONING FEES	15,725	31,750	27,000	21,900	25,700
BUILDING PERMIT FEES	70,496	91,335	69,000	93,600	93,600
MOBILE HOME PERMIT FEES	951	1,902	1,000	2,400	2,400
ELECTRICAL PERMIT FEES	40,426	28,992	30,000	43,700	43,700
COMMERCIAL PLUMBING FEES	8,774	3,344	6,000	8,200	8,200
RESIDENTIAL PLUMBING FEES	9,800	15,468	9,000	17,700	17,700
CONST. EXCISE TAX ADMIN FEES	311	593	-	1,000	1,000
BDLG PLAN REVIEW FEES	36,778	49,011	35,000	42,300	42,300
BDLG DEPT - OTHER FEES	9,749	9,761	9,000	2,600	2,600
LICENSES & FEES	86,421	89,255	87,000	81,200	81,200
Licenses and permits	279,681	322,371	273,000	314,900	318,900
Charges for services					
CONTRACT POLICE SERVICES	138,752	142,567	146,000	144,700	148,000
ALARM REINSTATEMENT FEE	-	75	-	200	-
REPORTS,FINGERPRINTS,SUPOENAS	2,685	1,925	2,000	2,500	2,700
IMPOUND FEES/MENTAL HEALTH TR	7,031	3,816	5,000	1,300	1,100
LIEN SEARCH FEES	4,810	5,700	4,000	5,200	5,600
Contract services - FURA	-	-	100,000	100,000	166,800
PUBLIC RECORDS REQUESTS	1,496	323	-	300	-
Charges for services	154,774	154,406	257,000	254,200	324,200
Miscellaneous					
INTEREST INCOME	16,122	13,736	17,000	14,600	14,000
NSF CHECK/ACH FEES	168	126	-	200	-
FINES & FORFEITURES	274,705	255,566	270,000	205,700	205,000
MISC RENTALS	19,902	19,653	18,000	19,400	20,100
WEAPON REIMBURSEMENT	1,044	1,933	1,000	1,200	1,600
OTHER	4,181	89,432	16,000	7,600	-
MISCELLANEOUS REVENUE	6,800	7,925	5,000	5,500	12,500
DONATION RESTRCTD Miller PARK	-	300	-	5,500	-
CH ENERGY EFFICIENCY	-	16,458	-	-	-
Miscellaneous	322,921	405,129	327,000	259,700	253,200

General Fund Revenue

Account	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Transfers					
TRANS FROM 9-1-1	184,961	201,370	214,907	207,900	126,900
TRANSFER IN: ADMIN SERVICES	509,418	536,016	597,700	597,700	762,000
FURA REIMB FOR CITY STAFF TIME	4,190	5,409	-	-	-
Transfers	698,569	742,795	812,607	805,600	888,900
Debt proceeds					
LOAN PROCEEDS	-	-	-	-	400,000
Loan proceeds	-	-	-	-	400,000
Total current year resources	4,698,055	4,901,317	5,277,807	5,017,200	6,252,500

**General Fund
Expenditures
Police Department**

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Personnel services					
Corrections					
Salaries	-	-	51,900	53,600	52,900
OVERTIME	-	-	3,600	1,700	3,200
UNEMPLOYMENT INSURANCE	-	-	1,100	1,100	1,100
SOCIAL SECURITY	-	-	4,200	4,200	4,300
MEDICAL INSURANCE	-	-	21,700	20,300	22,200
LIFE & DISABILITY INSURANCE	-	-	200	200	200
WORKER'S COMPENSATION	-	-	1,900	1,300	2,100
RETIREMENT PLAN	-	-	4,300	4,300	4,400
ALLOWANCES	-	-	-	-	-
Personnel	-	-	88,900	86,700	90,400
Emergency Communications					
Salaries	-	-	346,600	338,200	-
OVERTIME	-	-	2,700	11,500	-
UNEMPLOYMENT INSURANCE	-	-	6,600	6,800	-
SOCIAL SECURITY	-	-	26,700	26,000	-
MEDICAL INSURANCE	-	-	99,700	89,500	-
LIFE & DISABILITY INSURANCE	-	-	1,600	1,400	-
WORKER'S COMPENSATION	-	-	1,000	1,100	-
RETIREMENT PLAN	-	-	24,200	20,600	-
ALLOWANCES	-	-	500	500	-
Personnel	-	-	509,600	495,600	-
Police					
Salaries/Police Chief	92,729	89,722	1,068,000	1,025,400	1,169,300
LIEUTENANT	79,405	80,980	-	-	-
SERGEANTS	146,245	119,302	-	-	-
COMMUNICATIONS SUPERVISOR	-	55,920	-	-	-
POLICE OFFICERS	635,236	711,579	-	-	-
COMMUNICATIONS OFFICERS (6)	333,947	303,100	-	-	-
CODE ENFORCEMENT OFFICER	5,069	-	-	-	-
ADMIN ASSISTANT	39,445	40,382	-	-	-
OVERTIME	44,968	38,218	42,800	67,700	38,600
GRANT OVERTIME	4,382	6,832	-	3,600	-
UNEMPLOYMENT INSURANCE	20,668	29,545	21,100	21,100	23,000
SOCIAL SECURITY	103,699	110,203	85,000	84,100	92,400
MEDICAL INSURANCE	281,188	313,293	271,200	234,100	314,800

**General Fund
Expenditures
Police Department**

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
LIFE & DISABILITY INSURANCE	5,917	5,884	4,600	4,100	4,900
WORKER'S COMPENSATION	26,759	27,459	37,200	26,100	43,500
RETIREMENT PLAN	109,579	107,484	98,500	97,400	106,100
ALLOWANCES	2,400	2,086	3,400	3,500	3,400
Accrued payroll		8,861		-	
Personnel	1,931,636	2,050,850	1,631,800	1,567,100	1,796,000
Personnel services	1,931,636	2,050,850	2,230,300	2,149,400	1,886,400
Materials and services					
EMERGENCY OPERATIONS	4,500	4,500	-	-	-
OFFICE SUPPLIES	3,693	8,061	3,900	6,200	6,300
SUPPLIES	24,005	50,011	35,400	38,200	24,500
Non-capitalized equipment	1,650	-	-	23,400	10,000
PROFESSIONAL DEVELOPMENT	23,502	25,004	30,600	22,400	13,800
MEMBERSHIP AND DUES	1,420	300	3,100	1,600	1,100
TELEPHONE/INTERNET	19,581	19,103	20,000	22,100	12,900
VEHICLE OPERATION & MAINT	36,090	37,949	44,000	40,700	41,500
COMPUTER MAINT.	4,521	225	-	1,000	1,000
EQUIPMENT MAINTENANCE	4,420	2,900	4,600	1,300	1,300
BUILDING MAINTENANCE	31,519	21,932	14,400	25,100	25,600
PUBLICATIONS & SUBSCRIPT.	1,051	1,347	500	800	800
POSTAGE	686	892	1,000	800	800
MAINTENANCE AGREEMENT	21,160	15,755	18,900	16,800	12,900
CONTRACTUAL SERVICES	40,744	5,679	6,800	7,500	7,700
INSURANCE	40,016	44,768	44,500	54,400	48,700
UTILITIES	41,762	37,117	41,800	37,800	38,600
UNIFORMS AND VESTS	11,962	22,666	11,200	9,200	9,400
JAIL EXPENSE	31,007	29,796	40,800	27,200	34,000
ANIMAL CONTROL	2,142	2,500	5,000	5,000	5,000
PERSONAL WEAPONS	1,970	1,941	2,700	2,500	2,600
COMMUNITY EDUCATION	1,381	1,873	2,700	1,600	1,600
MEDICAL FITNESS TESTING	3,135	1,384	3,100	3,800	3,900
K-9 EXPENSE	1,795	623	2,700	-	-
VOLUNTEER EXPENSES	-	2,675	5,100	5,000	5,000
CAD SOFTWARE	9,080	9,080	9,400	9,100	-
Materials and services	362,793	348,081	352,200	363,500	309,000
Police operating	2,294,429	2,398,931	2,582,500	2,512,900	2,195,400

General Fund Expenditures Police Department

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Capital outlay					
BUILDING	-	-	70,000	63,000	-
CAPITAL: VEHICLES	52,680	120,976	55,000	54,500	55,000
Capital outlay	52,680	120,976	125,000	117,500	55,000
Debt service					
Siuslaw Bank Principal	17,039	17,649	18,278	18,300	18,300
Siuslaw Bank Interest	2,748	2,138	1,510	1,500	1,500
Debt service	19,787	19,787	19,788	19,800	19,800
Transfers					
Transfer to 911 Fund	-	-	-	-	519,900
Transfers	-	-	-	-	519,900
Non-operating expenditures	72,467	140,763	144,788	137,300	594,700
Total	2,366,897	2,539,694	2,727,288	2,650,200	2,790,100

Community Development Department

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Planning					
Personnel services					
Salaries	97,435	150,507	196,400	199,800	205,300
OVERTIME	-	232	1,600	800	1,700
UNEMPLOYMENT INSURANCE	1,647	3,314	3,800	3,900	3,900
SOCIAL SECURITY	7,455	11,341	15,200	15,400	15,800
MEDICAL INSURANCE	26,854	52,853	71,300	63,500	75,500
LIFE/DISABILITY INSURANCE	476	707	800	800	800
WORKER'S COMPENSATION	905	1,913	2,800	2,400	3,200
RETIREMENT PLAN	6,299	10,228	12,700	13,000	13,200
ALLOWANCES	-	-	1,000	1,400	1,000
ACCRUED PAYROLL EXPENSE	2,447	2,609	-	-	-
Personnel services	143,518	233,704	305,600	301,000	320,400

General Fund

Expenditures

Community Development Department

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Materials and services					
CONTRACT LABOR	9,205	-	-	-	-
SUPPLIES	7,954	10,647	13,500	4,400	9,000
PROFESSIONAL DEVELOPMENT	2,354	6,559	8,300	9,100	8,300
MEMBERSHIP AND DUES	881	145	-	-	-
TGM GRANT EXPENSE	-	-	28,000	-	-
TELEPHONE/INTERNET	2,691	1,911	2,400	2,300	2,500
VEHICLE OPERATION & MAINT.	-	1,780	2,500	1,400	2,500
POSTAGE	1,062	1,196	2,600	3,600	3,000
EPA GRANT EXPENSE	6,580	-	-	-	-
MAINTENANCE AGREEMENT	4,063	3,914	5,000	3,400	5,000
APPLICATION FEES	-	1,101	-	-	-
CONTRACTUAL SERVICES	14,512	8,977	5,000	6,900	50,000
INSURANCE	2,701	3,098	3,300	3,300	3,300
LEGAL NOTICES	1,831	3,294	2,600	1,800	2,500
VIDEO TAPE MEETINGS	2,660	5,910	7,100	4,600	5,000
Materials and services	56,493	48,532	80,300	40,800	91,100
Planning operations	200,011	282,236	385,900	341,800	411,500
Building					
Personnel services					
Salaries	51,906	53,621	53,300	56,000	56,500
OVERTIME	-	-	-	200	200
UNEMPLOYMENT INSURANCE	795	1,111	1,000	1,000	1,100
SOCIAL SECURITY	3,885	4,016	4,100	4,200	4,300
MEDICAL INSURANCE	17,768	15,668	15,000	14,100	15,300
DENTAL INSURANCE	-	-	-	-	-
LIFE/DISABILITY INSURANCE	257	261	300	200	300
WORKER'S COMPENSATION	156	168	100	200	200
RETIREMENT PLAN ALLOWANCES	4,926	5,089	5,600	5,900	6,000
	-	217	-	-	-
Building					
Personnel services	79,692	80,151	79,400	81,800	83,900

General Fund

Expenditures

Community Development Department

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Materials and services					
Contracted services	125,626	143,224	112,500	158,600	158,600
SUPPLIES	1,659	2,026	2,100	800	2,200
PROFESSIONAL DEVELOPMENT	423	1,075	1,600	1,400	1,600
MEMBERSHIP AND DUES	155	30	-	-	-
TELEPHONE/INTERNET	1,496	1,049	1,000	1,100	1,200
VEHICLE OPERATION & MAIN.	320	2,347	1,000	100	800
PUBLICATIONS & SUBSCRIPT.	-	-	200	-	-
MAINTENANCE AGREEMENT	2,502	2,411	2,600	2,100	2,600
INSURANCE	2,701	3,098	3,200	4,200	4,500
BANK CHARGES	2,341	3,809	3,100	5,600	5,600
Materials and services	137,224	159,069	127,300	173,900	177,100
Building operations	216,917	239,220	206,700	255,700	261,000
Community Development	416,928	521,456	592,600	597,500	672,500

Parks

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Personnel services					
Salaries	42,746	43,972	36,000	20,900	31,700
OVERTIME	-		300	-	600
UNEMPLOYMENT INSURANCE	658	918	700	400	600
SOCIAL SECURITY	3,308	3,401	2,800	1,700	2,500
MEDICAL INSURANCE	13,700	14,240	21,700	6,800	8,600
LIFE AND DISABILITY INSURANCE	228	232	200	100	200
WORKER'S COMPENSATION	1,332	1,293	1,200	700	1,200
RETIREMENT PLAN	4,102	4,218	1,300	100	1,200
ALLOWANCES	480	480	500	300	500
Accrued payroll		166			
Personnel services	66,553	68,920	64,700	31,000	47,100

**General Fund
Expenditures
Parks**

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Materials and services					
CONTRACT LABOR	20,377	24,565	40,000	39,600	40,000
PROFESSIONAL DEVELOPMENT	176	589	600	500	600
TELEPHONE/INTERNET	1,200	1,200	1,800	1,300	1,800
VEHICLE OPERATION & MAIN.	5,851	5,876	8,000	4,600	4,500
EQUIPMENT MAINTENANCE	1,668	1,936	1,800	1,500	1,800
INSURANCE	2,701	3,150	3,160	3,200	3,400
UTILITIES	5,034	5,047	5,200	6,300	6,500
SUPPLIES & MAINTENANCE	17,123	18,291	20,000	20,100	21,000
Materials and services	54,129	60,654	80,560	77,100	79,600
Parks operating	120,682	129,574	145,260	108,100	126,700
Capital outlay					
SECURITY CAMERAS	-	10,180	-	-	-
CAPITAL: PARK IMPROVEMENTS	-		200,000	43,800	772,000
CAPITAL: LAND ACQUISTION	-		25,000	-	25,000
CAPITAL: DOG PARK	-		15,000	10,000	-
Capital outlay	-	10,180	240,000	53,800	797,000
Debt service					
2011 Debt service - principal	-	-	-	-	3,800
Debt service	-	-	-	-	3,800
Transfers	3,690	3,877	3,796	3,800	41,100
Non-operating expenditures	3,690	14,057	243,796	57,600	841,900
Total Parks	124,372	143,631	389,056	165,700	968,600

General Fund Expenditures Municipal Court

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Personnel services					
Salaries	-	-	121,500	138,000	88,800
COURT ADMINISTRATOR	56,144	57,825	-	-	-
COURT CLERK	42,202	43,040	-	-	-
PART-TIME COURT CLERK	11,787	14,160	-	-	-
OVERTIME	-	-	2,000	2,000	1,000
UNEMPLOYMENT INSURANCE	1,654	2,347	2,300	2,400	1,700
SOCIAL SECURITY	7,966	8,268	9,400	9,300	6,900
MEDICAL INSURANCE LIFE AND DISABILTIY INSURANCE	31,468	32,761	38,200	31,100	42,500
WORKER'S COMPENSATION	496	500	500	500	500
RETIREMENT PLAN	285	239	200	300	100
Accrued payroll	7,953	8,531	8,600	9,700	3,200
		355		-	
Personnel services	159,954	168,026	182,700	193,300	144,700
Materials and services					
MUNI JUDGE CONTRACT CONTRACT PUBLIC DEFENDER	64,236	66,684	68,000	67,600	68,300
CONTRACT PROSECUTOR	7,838	8,982	11,000	11,600	11,700
SUPPLIES PROFESSIONAL DEVELOPMENT	27,811	26,244	29,000	28,100	28,400
MEMBERSHIP AND DUES	5,162	3,917	5,100	5,900	6,500
TELEPHONE/INTERNET	1,692	2,587	3,300	1,900	2,500
PUBLICATIONS & SUBSCRIPT. POSTAGE	195	195	300	200	-
MAINTENANCE AGREEMENT	2,038	1,748	2,400	1,800	2,400
Court costs	840	65	500	100	-
WITNESS FEES / MILEAGE	1,460	1,495	1,700	1,300	1,500
BANK CHARGES	135	18,380	9,000	2,300	9,000
	-	66	2,000	200	1,000
Materials and services	-	60	700	100	-
	3,414	3,007	3,700	3,100	3,500
Materials and services	114,822	133,430	136,700	124,200	134,800
Municipal Court operations	274,776	301,456	319,400	317,500	279,500
Capital outlay	-	-	50,000	49,800	-
Total Municipal Court	274,776	301,456	369,400	367,300	279,500

General Fund

Expenditures

Administration

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Mayor and City Council					
Materials and services					
SUPPLIES	1,514	4,567	4,000	2,700	4,000
AUDIO/VIDEO SUPPLIES	2,510	-	-	-	-
PROFESSIONAL DEVELOPMENT	6,414	6,468	10,000	9,600	10,000
COUNCIL MEETINGS EXPENSE	415	2,209	12,000	10,100	12,000
MEMBERSHIP AND DUES	10,052	10,062	12,000	11,500	12,000
VIDEO TAPE MEETINGS	5,565	7,330	-	-	-
VOLUNTEER RECOGNITION	2,212	3,886	2,500	1,700	2,500
Community grant funding		-	5,000	4,000	5,000
Materials and services	28,682	34,522	45,500	39,600	45,500
Total	28,682	34,522	45,500	39,600	45,500
City Manager's Office					
Personnel services					
Salaries	220,698	252,561	275,500	273,800	321,900
UNEMPLOYMENT INSURANCE	3,115	5,132	5,200	5,100	6,300
SOCIAL SECURITY	16,898	19,241	21,100	20,900	25,200
MEDICAL INSURANCE	25,073	47,142	68,400	55,600	69,700
LIFE & DISABILITY INSURANCE	424	806	1,100	1,000	1,100
WORKER'S COMPENSATION	605	713	800	700	1,000
RETIREMENT PLAN	25,293	9,785	10,100	9,800	11,300
ALLOWANCES	1,184	480	2,400	2,200	2,400
Accrued payroll		911			
Personnel services	293,290	336,771	384,600	369,100	438,900
Materials and services					
CONTRACT LABOR	-	3,108	-	-	-
SUPPLIES	5,813	13,663	15,000	15,000	9,500
PROFESSIONAL DEVELOPMENT	9,432	18,258	18,000	17,500	20,000
EDUCATION REIMBURSEMENT	-	-	-	-	-
MEMBERSHIP AND DUES	3,428	4,655	6,000	5,900	6,000
TELEPHONE/INTERNET	2,380	1,748	2,000	2,100	2,100
PUBLICATION AND SUBSCRIPT.	804	331	-	-	-
POSTAGE	1,898	1,852	3,000	4,200	4,500

General Fund

Expenditures

Administration

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
MAINTENANCE AGREEMENT	4,096	3,946	4,000	3,400	4,000
CONTRACTUAL SERVICES	-	9,274	-	-	-
LEGAL SERVICES	60,789	92,382	100,000	57,300	75,000
CITY'S WEBSITE	1,689	4,685	13,600	8,000	10,000
RECORDS RETENTION	5,382	7,730	5,000	-	-
FACILITATION & TEAM BUILDING	2,200	3,489	3,600	3,900	4,000
Materials and services	97,912	165,121	170,200	117,300	135,100
Total City Manager's Office	391,202	501,892	554,800	486,400	574,000
Finance and Information Technology	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Personnel services					
Salaries	196,851	169,026	251,100	169,600	258,800
UNEMPLOYMENT INSURANCE	2,896	3,573	4,800	3,200	4,900
SOCIAL SECURITY	14,771	12,703	19,200	12,900	19,800
MEDICAL INSURANCE	43,689	35,247	63,800	32,300	64,000
LIFE & DISABILITY INSURANCE	834	723	1,200	800	1,200
WORKERS COMPENSATION	581	512	700	700	800
RETIREMENT PLAN	12,580	11,764	13,800	10,600	14,000
ALLOWANCES	480	628	500	-	500
Accrued payroll		(2,560)			
Personnel services	272,681	231,616	355,100	230,100	364,000
Materials and services					
CONTRACT LABOR	-	48,909	-	108,000	-
TAXES AND ASSESSMENTS	4,929	5,344	5,500	4,500	5,000
SUPPLIES	3,454	5,627	6,100	4,500	5,000
NON-CAPITALIZED EQUIPMENT	-	-	-	12,500	4,000
PROFESSIONAL DEVELOPMENT	5,118	4,491	6,100	4,300	6,000
MEMBERSHIP AND DUES	2,313	1,550	2,000	1,900	2,000
TELEPHONE/INTERNET	3,716	3,232	3,400	3,300	3,400
PRINTING & PUBLICATION	3,548	404	4,100	3,900	4,000
POSTAGE	6,318	1,776	2,000	2,400	2,500
AUDIT	30,140	26,880	27,500	27,500	28,000
MAINTENANCE AGREEMENT	15,948	22,148	14,500	14,000	14,400

**General Fund
Expenditures
Administration**

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
MAINTENANCE CASELLE SUPPORT	27,823	18,320	18,700	18,300	18,700
TECHNICAL ASSISTANCE	22,488	27,456	41,100	64,300	60,000
CONTRACTUAL SERVICES	-	-	9,000	9,000	10,800
BANK CHARGES	4,496	3,768	5,000	2,600	3,500
				-	
Materials and services	130,291	169,905	145,000	281,000	167,300
Finance and IT operating	402,972	401,521	500,100	511,100	531,300
Capital outlay					
TECHNOLOGY CONTINUOUS IMPROV	29,579	103,171	40,000	32,000	40,000
ACCOUNTING SYSTEM & SERVER	41,358	-	-	-	
Capital outlay	70,937	103,171	40,000	32,000	40,000
Debt service					
Principal	14,130	14,668	7,546	7,600	-
Interest	1,249	717	144	100	-
2011 LOCAP Debt Service	-	-	-	-	15,000
Debt service	15,380	15,385	7,690	7,700	15,000
Transfers					
TRANSFER TO 2011 LOCAP DEBT	14,760	15,503	14,661	14,700	-
Transfers	14,760	15,503	14,661	14,700	-
Finance and IT non-operating expenditures	101,077	134,059	62,351	54,400	55,000
Total Finance and IT	504,050	535,580	562,451	565,500	586,300

**General Fund
Expenditures
City Hall**

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Personnel services					
Salaries	30,118	28,542	34,300	27,800	35,200
OVERTIME	239	1,560	500	200	500
UNEMPLOYMENT INSURANCE	504	655	700	500	700
SOCIAL SECURITY	2,358	2,303	2,700	2,200	2,700
MEDICAL INSURANCE LIFE AND DISABLITIY INSURANCE	16,638	9,055	8,500	15,700	19,800
WORKER'S COMPENSATION	176	167	200	100	200
RETIREMENT	856	798	1,200	700	1,300
ALLOWANCES	1,640	818	1,300	600	1,300
Accrued payroll	462	-	500	400	500
		22			
Personnel services	52,990	43,920	49,900	48,200	62,200
SUPPLIES	7,113	9,498	9,700	11,600	12,000
VEHICLE OPERATION & MAIN.	-	197	300	1,900	2,000
BUILDING MAINTENANCE	5,859	5,563	6,100	8,000	8,000
Contractual services			-	25,100	-
LANDSCAPING	2,820	3,099	2,900	2,900	3,000
UTILITIES	11,425	8,835	9,200	10,500	10,500
Materials and services	27,217	27,192	28,200	60,000	35,500
City Hall operating	80,207	71,112	78,100	108,200	97,700
Capital outlay					
Vehicles	-	-	20,000	24,800	-
CAPITAL: FACILITY IMPROVEMENTS	49,088	40,835	25,000	-	150,000
Capital outlay	49,088	40,835	45,000	24,800	150,000
Total City Hall	129,294	111,947	123,100	133,000	247,700

**General Fund
Expenditures
Non-departmental**

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Materials and services					
SIUSLAW OUTREACH SVC. GRANT	15,600	16,300	20,000	20,000	20,000
RHODY EXPRESS CONTRIBUTION	30,000	31,500	31,500	31,500	31,500
ECONOMIC DEVELOPMENT	-	-	70,000	70,300	70,000
Fiber Study (grant funded 90%)	-	-	50,000	-	-
EMERGENCY MANAGEMENT	-	-	10,000	7,000	8,000
Materials and services	45,600	47,800	181,500	128,800	129,500
Non-departmental operating	45,600	47,800	181,500	128,800	129,500
Capital outlay					
PROPERTY ACQUISITION	-	359,481	-	-	-
Capital outlay	-	359,481	-	-	-
2010B Bond – principal & interest	-	-	-	-	29,000
Debt service	-	-	-	-	29,000
Transfers					
TRANSFER TO AIRPORT FUND	30,000	22,400	10,000	25,000	45,000
TRANSFER TO FEC FUND	-	145,000	90,000	60,000	80,000
TRANSFER TO 2010B BOND FUND	29,362	29,325	29,057	29,100	-
Transfers	59,362	196,725	129,057	114,100	125,000
Non-departmental non-operating	59,362	556,206	129,057	114,100	154,000
Total Non-departmental	104,962	604,006	310,557	242,900	283,500

Other requirements

Contingency	-	-	385,000	-	645,000
Reserved for UEFB	-	-	-	-	-
Unappropriated ending fund balance	-	-	1,304,945	-	1,014,271
Total other requirements	-	-	1,689,945	-	1,659,271
Total expenditures and other requirements	4,341,162	5,294,184	7,360,672	5,248,100	8,106,971

Street Fund Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	295,506	639,170	322,000	220,648	512,048
Current year resources					
STATE HIGHWAY APPORTIONMT	(484,299)	(492,588)	(504,398)	(508,700)	(497,100)
ODOT STP FUND EXCHANGE	-	(190,000)	(92,700)	(92,700)	(92,000)
GRANT- RHODY MULTIUSE PATH	(111,826)	(21,110)	(850,000)	-	(850,000)
GRANT - SPRUCE ST CULVERT	-		(45,000)	-	-
GRANT - SIUSLAW ESTUARY TRAIL ODOT	-		-	-	(90,000)
REGISTRATION FEE	-		(72,000)	-	-
Intergovernmental	596,125	703,698	1,564,098	601,400	1,529,100
Franchise fees					
License fees - solid waste	-	-	-	-	(54,000)
Franchise fees	-	-	-	-	54,000
STREET FEE	(287,801)	(289,932)	(318,200)	(321,000)	(350,200)
STREET INSPECTIONS	(537)	(1,580)	-	(1,000)	(1,000)
Charges for services	288,338	291,512	318,200	322,000	351,200
INTEREST INCOME	(1,901)	(1,320)	(1,400)	(1,900)	(2,000)
HEMLOCK LID PRINCIPAL	(4,939)	(4,385)	(3,800)	-	-
HEMLOCK LID INTEREST	(618)	(463)	(200)	-	-
OTHER	-	(18,552)	-	(10,200)	-
Miscellaneous	7,459	24,720	5,400	12,100	2,000
TRANSFER IN - FROM STREET SDC	-		(500,000)	-	(550,000)
Transfers	-	-	500,000	-	550,000
LOAN PROCEEDS	(250,000)	-	(1,300,000)	(800,000)	(500,000)
Debt proceeds	250,000	-	1,300,000	800,000	500,000
Total current year resources	1,141,921	1,019,930	3,687,698	1,735,500	2,986,300
Total resources	1,437,428	1,659,100	4,009,698	1,956,148	3,498,348

Street Fund Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Expenditures					
Salaries	33,234	34,282	36,000	37,300	38,400
OVERTIME	-	-	500	500	500
UNEMPLOYMENT INSURANCE	534	734	700	700	700
SOCIAL SECURITY	2,579	2,659	3,000	2,900	3,000
MEDICAL INSURANCE	15,975	16,629	19,400	18,200	19,800
LIFE AND DISABILITY INSURANCE	178	178	200	200	200
WORKER'S COMPENSATION	2,106	1,917	3,000	2,200	3,200
RETIREMENT PLAN	1,794	1,849	1,400	1,400	1,400
ALLOWANCES	480	480	500	500	500
Accrued payroll	137	(3,315)	-	-	-
Personnel services	57,017	55,413	64,700	63,900	67,700
CONTRACT LABOR	11,478	11,362	15,000	13,000	14,000
SUPPLIES & TOOLS	2,642	2,827	3,500	4,000	4,000
PROFESSIONAL DEVELOPMENT	1,396	108	1,000	600	1,000
VEHICLE OPERATION & MAIN.	10,443	7,699	11,300	9,200	11,500
CONTRACTUAL SERVICES	22,883	9,035	10,000	18,900	10,000
EQUIPMENT MAINTENANCE	6,924	7,609	10,000	9,400	10,000
TRAFFIC CONTROL DEVICES	31,459	24,530	30,000	31,200	30,000
BUILDING MAINTENANCE	214	689	500	2,900	500
INSURANCE	24,311	27,883	28,400	28,200	29,900
UTILITIES	109,947	114,949	117,100	122,600	124,800
STREET REPAIR MATERIALS	11,607	22,275	25,000	16,400	25,000
SOS	-	-	-	2,500	2,500
BAD DEBT EXPENSE	883	661	-	-	-
BANK CHARGES	247	112	200	-	-
Materials and services	234,433	229,739	252,000	258,900	263,200

Street Fund Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Capital outlay					
Facilities, vehicles and equipment	-	-	100,000	99,800	-
Street maintenance	-	73,702	100,000	70,800	75,000
Street preservation and improvements	154,500	672,960	790,000	370,100	1,050,000
Multi-modal	14,281	42,661	1,110,000	329,900	1,257,800
Capital outlay	168,781	789,323	2,100,000	870,600	2,382,800
TRANS OUT: PW ADMIN	50,082	36,690	37,600	37,600	162,300
TRANS OUT: ADMIN SERVICES	43,355	51,050	56,600	56,600	105,500
INTERFUND REPAY ST SDC 111	80,000	80,000	80,000	-	-
INTERFUND REPAY WTR SDC 112	24,000	24,000	24,000	24,000	-
TRANSFER TO 2011 BOND FUND - LOCAP	22,140	23,255	22,777	22,800	-
Transfers	219,577	214,995	220,977	141,000	267,800
Debt service					
OPB 2014 - principal	59,305	85,627	48,950	49,000	50,400
Siuslaw Bank 2012 - principal	47,331	49,025	50,770	50,800	52,600
Debt service - principal	106,636	134,652	99,720	99,800	103,000
OPB 2014 - interest	4,181	8,391	5,372	5,400	4,000
Siuslaw Bank 2012 - interest	7,633	5,939	4,194	4,200	2,400
FFCO 2015 - interest	-	-	80,000	300	67,400
Debt service - interest	11,815	14,330	89,566	9,900	73,800
Debt service	118,450	148,982	189,286	109,700	176,800
Total expenditures	798,258	1,438,452	2,826,963	1,444,100	3,158,300
Other requirements					
Contingency	-		1,108,770	-	340,048
Unappropriated fund balance	-		-	-	-
Total other requirements	-	-	1,108,770	-	340,048
Total expenditures and other requirements	798,258	1,438,452	3,935,733	1,444,100	3,498,348

9-1-1 Fund

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	12,999	-	4,850	-	-
Current year resources					
9-1-1 PAYMENTS	(39,891)	(40,922)	(41,827)	(40,000)	(40,000)
DUNES CITY 911 TAX	(6,150)	(4,584)	(6,300)	(6,000)	(6,000)
911 PSAP-LCOG-UNINCORPORATED	(58,843)	(10,000)	(10,000)	(10,000)	(169,000)
GRANT REVENUE DISPATCH CONSOLES	(10,227)	-	-	-	-
Intergovernmental	115,112	55,506	58,127	56,000	215,000
USER FEES	(175,902)	(145,779)	(151,930)	(151,900)	(157,800)
Charges for services	175,902	145,779	151,930	151,900	157,800
INTEREST INCOME	(75)	(85)	-	-	-
Miscellaneous	75	85	-	-	-
Transfer from general fund	-	-	-	-	(519,900)
Transfers	-	-	-	-	519,900
Total current year resources	291,089	201,370	210,057	207,900	892,700
Total resources	304,088	201,370	214,907	207,900	892,700
Expenditures					
Emergency Communications					
Salaries			346,600	354,500	364,700
OVERTIME			2,700	11,800	3,200
UNEMPLOYMENT INSURANCE			6,600	7,000	7,000
SOCIAL SECURITY			26,700	27,300	28,100
MEDICAL INSURANCE			99,700	87,900	99,700
LIFE & DISABILITY INSURANCE			1,600	1,600	1,600
WORKER'S COMPENSATION			1,000	1,100	1,000
RETIREMENT PLAN			24,200	24,700	25,300
ALLOWANCES			500	500	500
Personnel services	-	-	-	-	531,100

9-1-1 Fund Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Materials and services					
Supplies					14,500
Professional development					9,000
Membership and dues					500
Telephone/internet					9,600
Software maintenance					11,300
Buidling occupancy					14,600
Liability insurance					9,000
Maintenance agreements					4,200
Uniforms					8,200
Materials and services	-	-	-	-	80,900
Capital outlay					
Equipment > \$10,000	119,127	-			16,800
Capital outlay	119,127	-		-	16,800
Transfer TO GENERAL FUND	184,961	201,370	214,907	207,900	126,900
Transfers	184,961	201,370	214,907	207,900	126,900
Total expenditures	304,088	201,370	214,907	207,900	755,700
Other requirements					
Contingency	-	-	-	-	137,000
Total expenditures and other requirements	304,088	201,370	214,907	207,900	892,700

Room Tax Fund

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	8	33,586	45,886	60,073	60,173
Current year resources					
ROOM TAX	(282,778)	(319,287)	(314,900)	(345,400)	(364,400)
Taxes	282,778	319,287	314,900	345,400	364,400
Total current year resources	282,778	319,287	314,900	345,400	364,400
Total resources	282,786	352,873	360,786	405,473	424,573
Expenditures					
MARKETING CONTRACT SERVICES	50,000	126,000	126,000	138,100	145,800
Materials and services	50,000	126,000	126,000	138,100	145,800
TRANSFER TO: EVENTS CENTER	199,200	166,800	201,200	207,200	218,600
Transfers	199,200	166,800	201,200	207,200	218,600
Total expenditures	249,200	292,800	327,200	345,300	364,400
Other requirements					
Contingency	-	-	33,586	-	60,173
Total expenditures and other requirements	249,200	292,800	360,786	345,300	424,573

Florence Event Center Fund Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning balance	320,348	328,077	328,077	303,718	392,880
Current year resources					
RTMP GRANT	(82,821)	(85,782)	(88,000)	(92,400)	(93,000)
LED Rebate program					(30,000)
Intergovernmental	82,821	85,782	88,000	92,400	123,000
Credit Card Fee	(4,130)	(5,104)	(4,000)	(5,500)	(6,000)
FOOD & BEVERAGE	(16,693)	(14,529)	(10,000)	(13,200)	(20,000)
Concessions	-	(2,214)	(6,000)	(20,000)	(25,000)
TICKET SURCHARGE	(33,655)	(29,058)	(21,000)	(23,600)	(30,000)
ADVERTISING	(150)	(226)	(500)	-	-
ART COMMISSIONS	(2,293)	(1,045)	(1,000)	(600)	-
ART SALES	(3,492)	(2,128)	(3,000)	-	-
SHOW SALES	(122,355)	(152,438)	(125,000)	(158,400)	(160,000)
Charges for services	182,768	206,742	170,500	221,300	241,000
INTEREST INCOME	(896)	-	(1,000)	(1,000)	(1,000)
DONATIONS	(1,160)	(396)	-	(100)	-
FRIENDS OF FEC DONATIONS	(3,002)	(10,645)	(25,000)	(17,500)	(17,500)
OTHER	(573)	(151)	-	(100)	-
BUILDING RENTAL	(107,061)	(103,961)	(100,000)	(102,300)	(115,000)
OFF SITE EQUIPMENT RENTAL	(6,584)	(6,969)	(6,000)	(5,800)	(6,000)
Miscellaneous	119,277	122,122	132,000	126,800	139,500
TRANSFER IN ROOM TAX FUND	(199,200)	(166,800)	(201,200)	(207,200)	(217,400)
TRANSFER IN GENERAL FUND	-	(145,000)	(90,000)	(60,000)	(80,000)
TRANSFER IN - WLCF ENDOW. FUND	(3,435)	(3,471)	(400)	(82,405)	(3,500)
TRANSFER IN FROM TRT Fund	-	-		(957)	
Transfers	202,635	315,271	291,600	350,562	300,900
Current year resources	587,500	729,917	682,100	791,062	804,400
Total resources	907,848	1,057,994	1,010,177	1,094,780	1,197,280

Florence Event Center Fund Expenditures

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Expenditures					
Personnel services					
Salaries	142,955	164,405	190,800	157,600	198,600
OVERTIME	-	74	-	2,000	2,000
UNEMPLOYMENT INSURANCE	2,208	3,540	3,600	3,000	3,800
SOCIAL SECURITY	10,783	12,592	14,600	12,100	15,300
MEDICAL INSURANCE LIFE AND DISABILITY INSURANCE	48,942	68,822	84,400	58,400	88,700
WORKER'S COMPENSATION	697	837	900	700	900
RETIREMENT PLAN	2,363	1,972	2,700	1,600	3,000
ALLOWANCES	10,929	11,322	12,700	11,700	13,200
Payroll accruals	480	480	500	500	500
	-	3,944	-	-	-
Personnel services	219,358	267,988	310,200	247,600	326,000
Materials and services					
SHOW EXPENSES	110,514	148,895	118,900	155,500	155,000
ART EXPENSES	3,302	1,260	3,000	-	-
Concession cost of sales	-	2,784	3,000	17,800	15,000
Catering	-	170	2,000	-	-
BUSINESS OPPORTUNITY FUND	-	-	10,000	-	10,000
COPIER EXPENSES	2,931	2,824	3,000	2,600	3,000
OFFICE SUPPLIES	2,391	4,881	3,500	3,100	3,500
JANITORIAL SUPPLIES	4,512	4,659	4,500	4,900	5,000
BUILDING SUPPLIES	2,839	2,891	3,500	5,100	5,000
PROFESSIONAL DEVELOPMENT	-	901	2,000	900	2,000
TELEPHONE	433	439	500	400	500
INTERNET SERVICE	2,980	2,348	3,000	2,400	3,000
GENERATOR OP & MAINTENANCE	550	1,469	2,500	700	2,000
EQUIPMENT MAINTENANCE	4,632	6,737	6,000	9,900	10,000
BUILDING MAINTENANCE	4,296	3,135	5,000	5,000	12,500
POSTAGE	186	294	500	500	500
CONTRACTUAL -LANDSCAPE	1,800	4,578	2,500	14,200	2,500
CONTRACTUAL-TICKET OFFICE	13,284	747	2,000	3,200	12,700
CONTRACTUAL-MAINT. TECH.	6,292	8,692	8,000	37,000	8,400
CONTRACTUAL-MARKETING DIRECTOR	17,175	21,299	10,000	11,700	12,000
CONTRACTUAL -Concessions		1,184	-	4,300	5,600

Florence Event Center Fund Expenditures

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
DUES / SUBSCRIPTIONS	2,490	3,890	3,500	4,600	5,000
Training/TRAVEL	231	10	-	1,900	3,000
TRAINING	123	-	-	900	-
UTILITIES- ELECTRICAL	19,295	17,264	20,000	19,200	20,000
UTILITIES -WATER	6,701	6,644	7,400	5,700	6,000
UTILITIES -PROPANE	5,009	2,732	4,000	4,100	5,000
UTILITIES-GARBAGE	3,021	3,293	4,000	3,200	3,500
INSURANCE	11,705	13,905	14,000	17,600	18,700
ADVERTISING	36,752	36,399	35,000	32,200	36,000
THEATER SUPPLY	1,100	3,153	3,000	1,900	3,000
WEB PAGE DEVELOPMENT & MAINT	300	5,450	1,500	1,000	3,000
FRIENDS EXPENSES	5,797	2,670	5,000	2,000	2,000
VOLUNTEER EXPENSES	1,016	979	2,000	2,000	2,000
OTHER	523	-	-	-	-
TICKET CHARGES	6,977	6,162	6,500	5,200	6,500
BANK CHARGES	5,145	4,933	5,500	6,100	6,100
Materials and services	284,303	327,671	304,800	386,800	388,000
CAPITAL: EQUIP/FACILITY IMPROV	21,917	158,617	50,000	50,000	85,000
CAPITAL: FRIENDS DONATION	-	-	25,000	17,500	17,500
Capital outlay	21,917	158,617	75,000	67,500	102,500
TRANSFER OUT: ADMIN SERVICES	54,193	-	-	-	47,900
Transfers	54,193	-	-	-	47,900
Total expenditures	579,771	754,276	690,000	701,900	864,400
Other requirements					
Contingency	-	-	320,177	-	332,880
Total expenditures and other requirements	579,771	754,276	1,010,177	701,900	1,197,280

Water Fund Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	532,411	568,107	465,766	594,425	1,119,248
Current year resources					
EPA GRANT	(27,977)	(11,595)	-	-	-
Intergovernmental	27,977	11,595	-	-	-
PLAN REVIEW	(340)	(850)	-	-	-
OFF SITE INSPECTIONS	(375)	(771)	-	(400)	-
SERVICE CHARGE - WATER	(1,931,130)	(1,999,092)	(2,026,000)	(2,077,300)	(2,058,600)
WATER SERVICE CONNECTIONS	(11,825)	(16,374)	(12,000)	(18,800)	(15,000)
WELL REHABILITATION FEE	(59,569)	(59,810)	(60,000)	(61,300)	(61,300)
Charges for services	2,003,239	2,076,897	2,098,000	2,157,800	2,134,900
MISC RENTALS	(7,676)	(7,253)	(8,000)	(7,900)	(8,000)
MISCELLANEOUS	(9,202)	(28,600)	(9,000)	(9,900)	(8,500)
REIMBURSEMENTS	-	-	-	-	-
Miscellaneous	16,877	35,853	17,000	17,800	16,500
TRANSFER IN: WTR SDC FUND 112	-	-	(550,000)	(350,000)	(300,000)
Transfers	-	-	550,000	350,000	300,000
LOAN PROCEEDS	-	-	(1,500,000)	(100,000)	(1,400,000)
Debt proceeds	-	-	1,500,000	100,000	1,400,000
Total current year resources	2,048,094	2,124,345	4,165,000	2,625,600	3,851,400
Total resources	2,580,504	2,692,452	4,630,766	3,220,025	4,970,648

Water Fund Expenditures

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Salaries	202,999	213,973	218,800	198,300	207,600
OVERTIME	4,068	2,422	3,600	3,100	4,000
UNEMPLOYMENT INSURANCE	3,251	4,513	4,200	4,000	4,000
SOCIAL SECURITY	15,946	16,606	17,000	16,000	16,200
MEDICAL INSURANCE	77,274	69,705	79,800	78,100	95,000
LIFE AND DISABILITY INSURANCE	1,086	1,046	1,100	900	1,000
WORKER'S COMPENSATION	6,557	6,091	8,900	6,400	9,000
RETIREMENT PLAN	13,540	13,189	12,000	7,700	7,800
ALLOWANCES	2,400	2,016	2,400	2,400	2,400
Accrued payroll		(1,030)			
Personnel services	327,122	328,531	347,800	316,900	347,000
CONTRACT LABOR	2,672	1,092	7,200	-	7,200
SUPPLIES & TOOLS	8,970	10,706	10,000	9,600	10,000
PROFESSIONAL DEVELOPMENT	3,354	1,527	3,000	3,400	3,000
DUES	990	930	1,500	1,500	1,500
TELEPHONE/INTERNET	4,068	3,586	3,650	3,700	3,700
VEHICLE OPERATION & MAIN.	16,464	9,216	12,000	11,200	12,000
POSTAGE	10,718	9,976	10,300	9,700	10,300
MAINTENANCE AGREEMENT CONSULTING/CONTRACTUAL SERVICE	10,517	10,809	10,000	9,000	10,000
EQUIPMENT MAINTENANCE	20,338	23,229	15,000	15,000	15,000
BUILDING MAINTENANCE	485	2,349	1,500	1,500	1,500
UTILITY PROCESSING SERVICES	7,515	3,044	5,000	800	1,000
INSURANCE	2,404	2,008	3,080	4,100	4,100
UTILITIES	14,868	17,039	17,380	17,300	18,300
CHEMICALS	60,071	64,273	69,885	73,700	73,700
PLANT MAINTENANCE	79,964	65,628	66,300	85,900	90,000
WELL MAINTENANCE	17,708	11,534	11,000	12,700	15,000
DIST. SYSTEM MAINTENANCE	4,748	20	10,000	11,000	12,000
PUMP STATION MAINTENANCE	87,549	85,529	85,000	85,000	90,000
LAB TESTING	-	5,871	8,000	3,300	8,000
EPA URBAN WATER GRANT EXP.	4,925	8,754	7,500	16,500	10,000
EPA URBAN WATER MATCH EXP.	30,199	20,613	-	-	-
HECETA WATER - DEBT PAYMENT	7,152	6,273	-	-	-
SOS	1,747	1,757	1,792	1,800	1,800
BAD DEBT EXPENSE	-	-	7,500	7,500	7,500
RESERVOIR MAINTENANCE	4,105	3,619	250	3,500	3,000
	3,207	4,653	15,000	15,000	2,500

Water Fund Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
BANK CHARGES	6,024	5,548	5,750	6,200	6,500
Materials and services	410,763	379,583	387,587	408,900	417,600
Capital outlay - maintenance					
<i>Facilities and equipment</i>			55,000	62,300	400,000
<i>Well rehabilitation</i>			55,000	19,500	55,000
<i>Pump stations</i>			-	-	-
<i>Reservoirs</i>			250,000	250,000	250,000
<i>Waterlines</i>			300,000	24,000	455,000
Total capital outlay - maintenance			660,000	355,800	1,160,000
Capital outlay - expansion					
Wells			350,000	350,000	-
Reservoirs			-	-	-
Waterlines			200,000	-	1,065,000
Total capital outlay - expansion			550,000	350,000	1,065,000
Capital outlay	415,135	666,762	1,210,000	705,800	2,225,000
Debt service					
OPB - 2011 - principal	21,777	20,605	10,685	10,700	-
SPWF - principal	97,053	102,700	-	-	-
2003 Water Bond - principal	164,094	-	-	-	-
Siuslaw Bank - principal	38,811	40,201	41,632	41,600	43,131
2011 Bond - principal	-	-	-	-	24,900
2016 - FFCO	-	-	-	-	-
Debt service - principal	321,735	163,506	52,317	52,300	68,031
OPB - 2011 - Interest	-	1,167	204	200	-
SPWF -interest	11,623	5,976	-	-	-
Siuslaw Bank - interest	6,259	4,870	3,439	3,400	2,000
2003 Water Bond - interest	31,767	-	-	-	-
2011 Bonds - interest	-	-	-	-	20,700
2016 - FFCO - interest	-	-	115,314	1,600	51,600
2018 - FFCO - interest	-	-	-	-	-
Debt service - interest	49,650	12,013	118,957	5,200	74,300
Debt service financing fees	-	-	-	-	-
Debt service	371,385	175,519	171,274	57,500	142,331
IN LIEU OF FRANCHISE FEES	97,662	102,214	106,000	107,900	107,000
TRANSFER OUT: PW ADMIN	170,272	193,935	230,500	230,500	287,600
TRANSFER OUT: ADMIN SERVICES	173,419	204,196	228,600	228,600	260,300

Water Fund Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
TRANSFER OUT TO 2011 BOND FUND	45,019	47,284	46,313	46,300	-
Transfers	486,371	547,629	611,413	613,300	654,900
Total expenditures	2,010,778	2,098,024	2,728,074	2,102,400	3,786,831
Other requirements					
Contingency	-	-	552,692	-	1,183,817
Unappropriated ending fund balance	-	-	1,350,000	-	-
Total other requirements	-	-	1,902,692	-	1,183,817
Total expenditures and other requirements	2,010,778	2,098,024	4,630,766	2,102,400	4,970,648

Wastewater Fund Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	813,347	1,026,177	1,217,235	1,257,787	736,687
Current year resources					
HARBOR VISTA REIMBURSEMENT	-		(200,000)	-	(200,000)
Intergovernmental	- 104.4%	-	200,000	-	200,000
SERVICE CHARGE-SEWER	(2,898,845)	(2,982,537)	(3,030,000)	(3,050,400)	(3,118,000)
SEWER SERVICE CONNECTIONS	(3,962)	(4,168)	(5,100)	(7,400)	(6,000)
YARD DEBRIS COLLECTION	(3,245)	(2,320)	(2,000)	(1,900)	(2,000)
Charges for services	2,906,052	2,989,025	3,037,100	3,059,700	3,126,000
INTEREST INCOME	(19,410)	(20,161)	(10,000)	(16,500)	(2,500)
MISCELLANEOUS	(1,265)	(1,417)	(1,000)	(500)	(500)
DRIFTWOOD SHORES PUMP ST REIMB	(15,446)	(16,505)	(16,400)	(17,800)	(18,000)
Reimbursement - pending developments					(350,000)
Miscellaneous	36,121	38,083	27,400	34,800	371,000
TRANSFER IN: WWTR SDC FUND	-		(140,000)	(40,000)	(280,700)
Transfers	-	-	140,000	40,000	280,700
LOAN PROCEEDS	(150,000)	-	-	-	-
Debt proceeds	150,000	-	-	-	-
Total current year resources	3,092,173	3,027,108	3,404,500	3,134,500	3,977,700
Total resources	3,905,521	4,053,285	4,621,735	4,392,287	4,714,387

Wastewater Fund Expenditures

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Salaries	280,483	287,950	293,300	280,200	206,200
OVERTIME	2,793	3,128	4,500	4,300	3,000
UNEMPLOYMENT INSURANCE	4,264	5,949	5,700	5,400	4,000
SOCIAL SECURITY	21,795	22,418	23,000	21,700	16,000
MEDICAL INSURANCE	58,942	59,342	68,900	68,700	61,600
DENTAL INSURANCE	-	-	-	-	-
LIFE AND DISABILITY INSURANCE	1,301	1,314	1,300	1,100	1,000
WORKER'S COMPENSATION	7,623	7,184	10,300	6,900	7,700
RETIREMENT PLAN	25,583	26,328	28,200	27,100	18,900
ALLOWANCES	2,400	2,400	2,400	2,200	1,900
Accrued payroll expense		1,472			
Personnel services	405,184	417,485	437,600	417,600	320,300
CONTRACT LABOR	5,218	9,492	6,500	5,300	6,500
SUPPLIES & TOOLS	10,666	8,345	12,000	11,400	11,500
EMAC COMMITTEE EXPENSES	673	1,368	1,000	1,000	1,000
PROFESSIONAL DEVELOPMENT	3,381	3,469	4,000	3,800	4,000
MEMBERSHIP AND DUES	1,594	-	-	-	-
TELEPHONE/INTERNET	5,145	4,497	4,600	4,600	4,600
VEHICLE OPERATION & MAIN.	13,979	10,044	12,500	8,900	12,500
POSTAGE	9,290	8,363	8,800	8,400	8,600
CONTRACT SERVICES	17,434	14,166	15,000	39,900	20,000
EQUIPMENT MAINTENANCE	17,173	7,759	12,000	27,600	25,000
BUILDING MAINTENANCE	223	1,391	1,000	1,300	1,500
UTILITY PROCESSING SERVICES	2,404	2,008	3,100	3,500	3,500
INSURANCE	28,363	32,530	33,200	33,000	35,000
UTILITIES	85,894	93,099	96,600	100,600	103,000
CHEMICALS	50,133	43,619	55,000	46,800	51,000
PLANT MAINTENANCE	42,610	41,442	40,000	55,300	55,000
PUMP STATION MAINTENANCE	21,183	25,590	25,000	17,400	25,000
COLLECTOR SYSTEM MAINT.	4,511	6,363	25,000	16,000	25,000
LAB TESTING	-	8,105	6,000	5,700	6,000
LAB SUPPLIES	3,453	3,380	4,200	4,600	4,200
PERMITS AND FEES	6,784	7,066	7,300	7,800	7,800
SOLIDS DISPOSAL	63,302	59,215	60,000	43,400	60,000
SOS		-	7,500	7,500	7,500
BOILER FUEL-DIESEL	23,558	4,487	6,000	4,300	6,000
PROPANE	5,027	1,623	3,800	2,500	3,800
BAD DEBT EXPENSE	7,112	4,256	100	-	-

Wastewater Fund Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
BANK CHARGES	9,591	8,257	8,300	8,300	8,500
Materials and services	438,699	409,934	458,500	468,900	496,500
Capital outlay					
Facility, vehicles and equipment			340,000	334,000	431,000
Pump station rehab & upgrade program			40,000	31,500	40,000
Old line replacement program			460,000	431,800	150,000
Capital outlay - maintenance			840,000	797,300	621,000
Capital outlay - system expansion					
Sewer lines			340,000	120,700	1,085,000
Capital outlay - system expansion			340,000	120,700	1,085,000
Capital outlay	278,432	110,001	1,180,000	918,000	1,706,000
Debt service					
OPB 2011 - principal	8,753	9,069	4,764	4,600	-
SPW #R33422 - principal	241,756	241,756	241,756	241,800	241,800
Siuslaw Bank - principal	9,466	9,855	10,154	10,200	10,500
OBDD SPW - principal	18,458	18,527	23,598	23,600	23,700
OPB 2014 - Principal	-	28,492	28,749	28,700	29,600
2010B - Principal					
2011 Bonds - Principal					
New debt issue principal and interest	-	-	-	-	-
Debt service - principal	278,434	307,699	309,021	308,900	305,600
OPB 2011 - interest	774	458	89	100	89
Siuslaw Bank - interest	1,527	1,138	839	800	500
OBDD SPW - interest	21,551	21,181	20,811	20,800	20,400
OPB 2014 - Interest	-	3,411	3,155	3,200	2,300
2010B - Interest					851,900
2011 Bonds - interest					4,900
Debt service - interest	23,851	26,188	24,894	24,900	880,089
Debt service financing fee	11,786	22,362	22,362	22,400	21,200
Debt service	314,071	356,249	356,277	356,200	1,206,889
IN LIEU OF FRANCHISE FEES	146,468	149,402	152,000	152,500	156,000
TRANSFER OUT: PW ADMIN	245,406	257,473	230,500	230,500	294,300

Wastewater Fund Expenditures

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
TRANSFER OUT: ADMIN SERVICES	195,096	229,721	254,700	254,700	269,000
TRANSFER OUT - TO 2011 BOND FU	4,797	5,039	4,935	4,900	-
TRANSFER OUT - 2010B BOND FUND	861,261	860,194	852,343	852,300	-
Transfers	1,453,027	1,501,829	1,494,478	1,494,900	719,300
Total expenditures	2,889,413	2,795,498	3,926,855	3,655,600	4,448,989
Other requirements					
Contingency	-	-	300,000	-	265,398
Unappropriated ending fund balance	-	-	394,980	-	-
Total other requirements	-	-	694,980	-	265,398
Total expenditures and other requirements	2,889,413	2,795,498	4,621,835	3,655,600	4,714,387

Stormwater Fund Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	471,746	735,470	868,803	927,558	906,758
Current year resources					
OFFSITE INSPECTION FEE	-	(743)	-	-	-
STORMWATER FEES	(510,017)	(511,574)	(522,000)	(522,100)	(527,300)
Charges for services	510,017	512,317	522,000	522,100	527,300
Interest earnings	-	(174)	(1,500)	(1,800)	(1,500)
Miscellaneous	-	174	1,500	1,800	1,500
Total current resources	510,017	512,491	523,500	523,900	528,800
Total resources	981,763	1,247,961	1,392,303	1,451,458	1,435,558
Expenditures					
Salaries	41,873	32,678	36,000	36,700	37,500
OVERTIME	61	-	300	500	300
UNEMPLOYMENT INSURANCE	645	726	700	700	700
SOCIAL SECURITY	3,075	2,537	2,800	2,900	2,900
MEDICAL INSURANCE	14,004	17,543	21,700	20,300	22,200
LIFE AND DISABLITIY INSURANCE	220	180	200	200	200
WORKER'S COMPENSATION	1,255	969	1,400	1,100	1,600
RETIREMENT PLAN	2,100	1,764	1,300	1,400	1,400
ALLOWANCES	452	480	500	500	500
Accrued payroll	-	1,058	-	-	-
Personnel services	63,684	57,935	64,900	64,300	67,300
SUPPLIES & TOOLS	943	1,011	1,000	500	1,000
PROFESSIONAL DEVELOPMENT	1,063	1,070	1,500	600	1,500
VEHICLE OPERATION & MAINT	10,012	7,726	9,500	7,900	9,000
POSTAGE	7,707	7,083	7,400	6,900	7,600
CONTRACT SERVICES	7,568	1,391	10,000	9,900	10,300
UTILITY PROCESSING SERVICES	2,404	2,008	3,200	4,000	4,000
INSURANCE	7,189	7,745	7,900	7,900	8,400
EMERG EROSION STABILIZATION	1,942	-	5,000	1,300	5,000
DIST SYSTEM MAINTENANCE	8,814	8,600	15,000	14,500	15,500
OTHER	(1,049)	-	-	-	-

Stormwater Fund Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
OTHER	(1,049)	-	-	-	-
BAD DEBT EXPENSE	1,173	813	100	-	100
SOS	-	-	-	2,500	2,500
BANK CHARGES	2,151	1,507	2,000	1,800	2,000
Materials and services	49,918	38,954	62,600	57,800	66,900
Capital outlay	13,535	95,048	520,000	312,000	645,000
Debt service					
Sweeper lease - principal	21,642	22,753	-	-	-
Sweeper lease - interest	1,980	868	-	-	-
2010 Bonds	-	-	-	-	17,000
Debt service	23,621	23,621	-	-	17,000
TRANSFER OUT: PW ADMIN	35,053	36,690	37,000	37,000	52,300
TRANSFER OUT: ADMIN SERVICES	43,355	51,049	56,600	56,600	68,500
TRANSFER OUT - 2010B BOND FUND	17,127	17,106	16,950	17,000	-
Transfers	95,535	104,845	110,550	110,600	120,800
Total expenditures	246,293	320,403	758,050	544,700	917,000
Other requirements					
Contingency	-	-	150,000	-	163,700
Unappropriated ending fund balance	-	-	484,253	-	354,858
Total other requirements	-	-	634,253	-	518,558
Total expenditures and other requirements	246,293	320,403	1,392,303	544,700	1,435,558

Public Works Administrative Fund Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	159	-	141,498	136,887	79,987
Current year resources					
Contract services - FURA		-	(12,000)	(12,000)	(18,400)
Charges for services	-	-	12,000	12,000	18,400
MISCELLANEOUS	(1,330)		-	(1,100)	-
Miscellaneous	1,330		-	1,100	-
Transfer from General Fund - Parks					(41,100)
Transfer from Street	(50,082)	-	-	-	(162,300)
Transfer from Water	(170,272)	-	-	-	(287,600)
Transfer from Wastewater	(245,406)	-	-	-	(294,300)
Transfer from Stormwater	(35,053)	-	-	-	(52,300)
Transfer from Airport	-	-	-	-	(11,700)
Transfers	500,812	524,788	538,600	538,600	849,300
LOAN PROCEEDS	-	-	(1,300,000)	(100,000)	(3,300,000)
Debt proceeds	-	-	1,300,000	100,000	3,300,000
Total current year resources	502,142	524,788	1,850,600	651,700	4,167,700
Total resources	502,301	524,788	1,992,098	788,587	4,247,687
Expenditures					
Salaries	299,368	222,918	282,600	286,800	365,900
OVERTIME	822	1,528	1,000	2,700	1,000
UNEMPLOYMENT INSURANCE	4,499	4,925	5,400	5,600	7,000
SOCIAL SECURITY	22,899	17,267	21,700	22,300	28,100
MEDICAL INSURANCE	59,033	45,136	74,100	81,100	86,200
LIFE & DISABLITIY INSURANCE	1,370	1,002	1,300	1,200	1,600
WORKER'S COMPENSATION	3,816	2,859	5,900	4,800	9,400
RETIREMENT PLAN	25,118	16,028	21,500	21,000	30,100
ALLOWANCES	1,864	1,440	1,900	2,000	2,400
Accrued payroll		1,060	-		
Personnel services	418,789	314,163	415,400	427,500	531,700

Public Works Administrative Fund Expenditures

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
CONTRACT LABOR	-	12,290	-	-	-
SUPPLIES & TOOLS	9,606	11,203	11,200	12,500	12,000
PROFESSIONAL DEVELOPMENT	3,385	2,930	6,000	5,700	6,000
DUES	1,324	-	-	-	-
TELEPHONE/INTERNET	7,217	5,766	6,400	6,700	6,700
VEHICLE OPERATION & MAIN.	4,664	4,300	5,000	3,800	5,000
COMPUTER OPERATION & MAIN.	2,316	240	2,500	7,100	2,500
BUILDING MAINTENANCE	2,359	2,362	2,900	1,900	2,500
POSTAGE	732	433	1,000	900	1,000
MAINTENANCE AGREEMENT	11,994	11,694	12,300	16,600	16,000
Contractual services		-	-	4,000	
UTILITIES	12,158	12,699	13,300	13,500	14,000
MEDICAL FITNESS TESTING	1,268	2,330	1,800	2,200	2,000
OTHER	(688)	-	-	-	-
Ground rent	-	-	-	30,000	34,700
Materials and services	56,336	66,247	62,400	104,900	102,400
CAPITAL: EQUIPMENT/Furniture	15,000	-	-	-	100,000
CAPITAL: FACILITY UPGRADE	12,176	7,491	1,400,000	175,200	3,224,800
Capital outlay	27,176	7,491	1,400,000	175,200	3,324,800
<i>Debt service</i>					
Interest - FFCO 2015	-	-	-	1,000	76,900
Debt service	-	-	-	1,000	76,900
Total expenditures	502,301	387,901	1,877,800	708,600	4,035,800
Other requirements					
Contingency	-		114,298	-	211,887
Total expenditures and other requirements	502,301	387,901	1,992,098	708,600	4,247,687

Wastewater SDC Fund

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Beginning fund balance	345,799	400,399	476,399	480,172	549,272
Current year resources					
SEWER SDC FEES	(52,853)	(78,735)	(65,000)	(123,000)	(100,000)
Charges for services	52,853	78,735	65,000	123,000	100,000
INTEREST INCOME	(2,218)	(2,323)	(2,000)	(2,100)	(2,000)
Miscellaneous	2,218	2,323	2,000	2,100	2,000
Total current year resources	55,071	81,058	67,000	125,100	102,000
Total resources	400,870	481,457	543,399	605,272	651,272
Expenditures					
BANK CHARGES	471	1,285	1,000	1,500	2,500
Consulting services	-	-	15,000	14,500	2,500
Materials and services	471	1,285	16,000	16,000	5,000
TRANSFER TO WASTEWATER FUND	-	-	140,000	40,000	280,700
Transfers	-	-	140,000	40,000	280,700
Total expenditures	471	1,285	156,000	56,000	285,700
Other requirements					
Contingency	-	-	387,399	-	365,572
Total expenditures and other requirements	471	1,285	543,399	56,000	651,272

Street SDC Fund

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	618,543	755,498	893,798	901,242	930,642
Current year resources					
STREET SDC FEES	(29,501)	(37,563)	(31,800)	(37,600)	(36,000)
Charges for services	29,501	37,563	31,800	37,600	36,000
INTEREST INCOME	(7,453)	(8,181)	(6,500)	(7,100)	(6,500)
Miscellaneous	7,453	8,181	6,500	7,100	6,500
INTERFUND - RPYMNT STRMSDC 113	(20,000)	(20,000)	-	-	-
INTERFUND - RPYMNT STREET 002	(80,000)	(80,000)	(80,000)	-	-
Transfers	100,000	100,000	80,000	-	-
Tota current yearl resources	136,955	145,744	118,300	44,700	42,500
Total resources	755,498	901,242	1,012,098	945,942	973,142
Expenditures					
Bank charges	-	-	500	800	1,000
Consulting services	-	-	15,000	14,500	5,000
				-	
Materials and services	-	-	15,500	15,300	6,000
TRANSFER TO STREET FUND	-	-	500,000	-	550,000
				-	
Transfers	-	-	500,000	-	550,000
Total expenditures	-	-	515,500	15,300	556,000
Other requirements					
Contingency	-	-	496,598	-	417,142
Total expenditures and other requirements	-	-	1,012,098	15,300	973,142

Water SDC Fund

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	280,653	387,340	529,740	527,157	288,857
Current year resources					
WATER SDC FEES	(42,181)	(71,338)	(70,000)	(90,900)	(90,000)
WATER SDC FEES - LANDSCAPING	(2,351)	(6,416)	(5,000)	(8,200)	(9,000)
Charges for services	44,532	77,754	75,000	99,100	99,000
INTEREST INCOME	(4,476)	(4,939)	(4,000)	(4,700)	(2,000)
Miscellaneous	4,476	4,939	4,000	4,700	2,000
INTERFUND RPYMT STREET 002	(24,000)	(24,000)	(24,000)	(24,000)	-
INTERFUND RPYMT STRM SDC 113	(34,000)	(34,000)	-	-	-
Transfers	58,000	58,000	24,000	24,000	-
Total current year resources	107,008	140,693	103,000	127,800	101,000
Total resources	387,661	528,033	632,740	654,957	389,857
Expenditures					
BANK CHARGES	321	876	1,000	1,600	2,500
Consulting services	-	-	15,000	14,500	-
Materials and services	321	876	16,000	16,100	2,500
Transfer to water fund			550,000	350,000	300,000
Transfers	-	-	550,000	350,000	300,000
Total expenditures	321	876	566,000	366,100	302,500
Other requirements					
Contingency	-	-	66,740	-	87,357
Total expenditures and other requirements	321	876	632,740	366,100	389,857

Stormwater SDC Fund

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Beginning fund balance	61,552	48,060	45,160	38,527	95,827
Current year resources					
Stormwater SDC	(38,620)	(43,298)	(45,000)	(57,500)	(50,000)
Charges for services	38,620	43,298	45,000	57,500	50,000
INTEREST INCOME	(2,209)	(2,045)	(2,500)	(1,400)	(1,500)
Miscellaneous	2,209	2,045	2,500	1,400	1,500
Total current year resources	40,829	45,343	47,500	58,900	51,500
Total resources	102,381	93,403	92,660	97,427	147,327
Expenditures					
BANK CHARGES	321	876	1,000	1,600	1,000
Consulting services	-	-	60,000	-	40,000
Materials and services	321	876	61,000	1,600	41,000
INTERFUND TO REPAY ST SDC 111	20,000	20,000	-	-	-
INTERFUND TO REPAY WTR SDC 112	34,000	34,000	-	-	-
Transfers	54,000	54,000	-	-	-
Total expenditures	54,321	54,876	61,000	1,600	41,000
Other requirements					
Contingency	-	-	31,660	-	106,327
Total expenditures and other requirements	54,321	54,876	92,660	1,600	147,327

Airport Fund Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	43,822	35,482	16,323	11,727	427
Current year resources					
FAA GRANTS	-	-	-	-	(19,000)
Intergovernmental	-	-	-	-	19,000
AIRPORT HANGAR LEASE REVENUE	(21,504)	(20,237)	(21,200)	(21,300)	(21,500)
City Ground Lease	-	-	(30,000)	(30,000)	(34,700)
FUEL SALES	(61,144)	(57,562)	(60,000)	(47,400)	(60,000)
Charges for services	82,648	77,799	111,200	98,700	116,200
INTEREST	(2,197)	(2,016)	(200)	(100)	(100)
OTHER	(2,120)	(1,735)	(1,000)	(2,200)	(1,500)
Miscellaneous	10,451	6,437	1,200	2,300	1,600
TRANSFER IN - FROM GEN. FUND	(30,000)	(22,400)	(10,000)	(25,000)	(45,000)
Transfers	30,000	22,400	10,000	25,000	45,000
Total current year resources	123,099	106,636	122,400	126,000	181,800
Total resources	166,921	142,118	138,723	137,727	182,227

Airport Fund Expenditures

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
FUEL PURCHASES	55,980	52,260	51,000	44,000	50,000
INSURANCE	9,777	10,644	10,100	14,500	15,400
UTILITIES	6,142	6,162	6,000	6,600	6,600
VEHICLE & EQUIP MAINTENANCE	3,392	7,025	8,500	13,100	9,000
SUPPLIES & MAINTENANCE	3,285	3,530	2,500	3,000	3,000
BLDG MAINT & REPAIRS	547	395	500	2,800	1,000
ESCROW CLOSING/COLLECTIONS	126	113	-	-	-
Materials and services	79,249	80,129	78,600	84,000	85,000
AIRPORT IMPROVEMENTS	-	-	-	-	20,000
Capital outlay	-	-	-	-	20,000
PRINCIPAL- KINGWOOD	42,215	42,611	48,030	48,000	48,500
INTEREST - KINGWOOD	9,972	7,651	5,308	5,300	2,700
Debt service	52,187	50,262	53,338	53,300	51,200
Transfer to public works administration	-	-	3,000	-	11,700
Transfer to general administration	-	-	1,200	-	10,800
Transfers	-	-	4,200	-	22,500
Total expenditures	131,436	130,391	136,138	137,300	178,700
Other requirements					
Contingency	-	-	2,585	-	3,527
Total expenditures and other requirements	131,436	130,391	138,723	137,300	182,227
Financial Summary					
Resources over (under) expenditures	(8,337)	(23,755)	(13,738)	(11,300)	3,100
Beginning fund balance	43,822	35,482	16,323	11,727	427
Ending fund balance	35,485	11,727	2,585	427	3,527

General Obligation Debt Service Fund

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
Beginning fund balance	432,628	463,488	211,973	212,383	170,583
Current year resources					
CURRENT YEAR PROPERTY TAX	(325,546)	(237,050)	(140,000)	(140,000)	(146,000)
PRIOR YEAR TAXES	(9,147)	(6,827)	(8,000)	(6,000)	(5,000)
Property taxes	334,693	243,877	148,000	146,000	151,000
INTEREST INCOME	(2,142)	(2,033)	(500)	(500)	(500)
Miscellaneous	2,142	2,033	500	500	500
Total current year resources	336,835	245,910	148,500	146,500	151,500
Total resources	769,463	709,398	360,473	358,883	322,083
Expenditures					
DEBT SERV FEES-POLICE GO BOND	400		400	-	-
Materials and services	400		400	-	-
Debt service					
Water GO Refunding 2013 - Principal	-	164,095	164,095	164,100	164,095
Justice Center GO Bond 2008 - Principal	290,000	300,000	-	-	-
Debt services - principal	290,000	464,095	164,095	164,100	164,095
Water GO Refunding 2013 - Interest	-	27,670	24,236	24,200	20,774
Justice Center GO Bond 2008 - Interest	15,575	5,250	-	-	-
Debt service - interest	15,575	32,920	24,236	24,200	20,774
Debt service	305,575	497,015	188,331	188,300	184,869
Total expenditures	305,975	497,015	188,731	188,300	184,869
Other requirements					
Unappropriated ending fund balance	-	-	172,142	-	137,214
Total expenditures and other requirements	305,975	497,015	360,873	188,300	322,083

LID Debt Service Fund

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	271,279	221,135	481,847	515,842	465,742
Current year resources					
ASSESSMENT PRINCIPAL	(30,886)	(226,962)	(25,000)	(28,000)	(25,000)
ASSESSMENT INTEREST	(5,554)	(158,372)	(8,000)	(11,000)	(8,000)
INTEREST INCOME	(2,259)	(2,661)	(2,000)	(3,400)	(2,000)
Miscellaneous	38,699	387,995	35,000	42,400	35,000
Total current year resources	38,699	387,995	35,000	42,400	35,000
Total resources	309,977	609,130	516,847	558,242	500,742
Expenditures					
DEBT SERVICE FEES	400	400	400	400	400
Materials and services	400	400	400	400	400
Debt service					
Spruce Street LID - Principal	40,000	45,000	45,000	45,000	50,000
Spruce Street LID - Interest	48,443	47,888	47,145	47,100	46,200
Debt service	88,443	92,888	92,145	92,100	96,200
Total expenditures	88,843	93,288	92,545	92,500	96,600
Other requirements					
Contingency	-	-	424,302	-	404,142
Total expenditures and other requirements	88,843	93,288	516,847	92,500	500,742

City FURA Debt Service Fund

	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	-	-	-	-	-
Current year resources					
FURA	-	-	(136,150)	(55,300)	(127,800)
Intergovernmental	-	-	136,150	55,300	127,800
Debt proceeds			(3,700,000)	(1,974,649)	(1,725,351)
Debt proceeds	-	-	3,700,000	1,974,649	1,725,351
Total current year resources	-	-	3,836,150	2,029,949	1,853,151
Total resources	-	-	3,836,150	2,029,949	1,853,151
Expenditures					
Materials and services					
Loan to FURA			3,700,000	1,974,649	1,725,351
Materials and services	-	-	3,700,000	1,974,649	1,725,351
<i>Debt service</i>					
FFCO 2015 - Principal	-	-	-	-	-
FFCO 2018 - Principal	-	-	-	-	-
FFCO 2015 - Interest	-	-	136,150	55,300	127,800
FFCO 2018 - interest					
Debt service	-	-	136,150	55,300	127,800
Total expenditures	-	-	3,836,150	2,029,949	1,853,151
Total expenditures and other requirements	-	-	3,836,150	2,029,949	1,853,151

Florence Urban Renewal Agency
General Fund
Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	362,208	294,491	192,200	262,770	175,119
Current year resources					
PROPERTY TAX - CURRENT YEAR	(279,888)	(306,644)	-	-	-
PROPERTY TAXES - PRIOR YEAR	(6,993)	(5,798)	-	-	-
Property taxes	286,881	312,442	-	-	-
INTEREST INCOME	(2,574)	(2,077)	(8,300)	(900)	(1,000)
IN LIEU OF TAXES	(199)	(169)	-	(400)	-
OTHER	-	-	-	(3,000)	-
Miscellaneous	2,773	2,246	8,300	4,300	1,000
Long-term debt proceeds	-	-	(2,150,000)	(510,349)	(1,725,351)
Debt proceeds	-	-	2,150,000	510,349	1,725,351
Total current year resources	289,654	314,688	2,158,300	514,649	1,726,351
Total resources	651,862	609,179	2,358,800	777,419	1,901,470

Florence Urban Renewal Agency
General Fund
Expenditures

	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Budget	Estimate	Adopted
OFFICE SUPPLIES	200	200	500	2,800	3,000
Design and development assistance	-	-	-	7,900	30,000
MEMBERSHIP AND DUES	250	250	250	-	-
WEBSITE DEVELOPMENT & MAINT	1,500	1,500	1,500	1,500	1,500
IGA LIBRARY LOAN EXPENSE	31,840	31,140	-	-	-
CONTRACT SERVICES	4,000	5,209	112,000	112,000	166,800
Consulting services	-	-	125,000	195,000	40,000
AUDIT SERVICES	4,100	4,276	6,000	4,500	5,000
LEGAL NOTICES	473	429	1,000	-	-
LEGAL SERVICES	-	-	5,000	-	3,000
OTHER	663	563	-	-	-
Materials and services	43,026	43,567	251,250	323,700	249,300
Sidewalks	-	-	-	-	75,000
Artwork	-	-	125,000	10,000	125,000
ReVision Florence	-	-	150,000	150,000	600,000
Development projects	-	-	750,000	-	500,000
Estuary trail/land	-	-	-	118,600	-
Capital outlay	-	-	1,025,000	278,600	1,300,000
TRANSFER OUT - DEBT SERVICE	314,346	302,842	-	-	-
Transfers	314,346	302,842	-	-	-
Total expenditures	357,371	346,409	1,276,250	602,300	1,549,300
Other requirements					
Contingency	-	-	1,074,250	-	352,170
Total expenditures and other requirements	357,371	346,409	2,350,500	602,300	1,901,470

Florence Urban Renewal Agency Debt Service Fund

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Adopted
Beginning fund balance	251,919	252,756	252,956	253,549	35,349
Current year resources	<i>Bold info only</i>				
PROPERTY TAX - CURRENT YEAR	(279,888)	(306,644)	(336,300)	(322,800)	(355,600)
PROPERTY TAXES - PRIOR YEAR	(6,993)	(5,798)	(8,000)	(7,900)	(8,000)
Property taxes	286,881	312,442	344,300	330,700	363,600
INTEREST INCOME	(837)	(793)	(1,000)	(900)	(1,000)
Miscellaneous	837	793	1,000	900	1,000
TRANSFER IN - URBAN RENEWAL	(314,346)	(302,842)	-	-	-
Transfers	314,346	302,842	-	-	-
LOAN PROCEEDS	-	-	(1,550,000)	(1,464,300)	-
Debt proceeds	-	-	1,550,000	1,464,300	-
Total current year resources	315,183	303,635	1,895,300	1,795,900	364,600
Total resources	567,102	556,391	2,148,256	2,049,449	399,949
Expenditures					
Bond sale expenses	-	-	28,000	22,500	-
Materials and services	-	-	28,000	22,500	-
IGA LIBRARY LOAN EXPENSE	31,840	31,140	221,000	220,400	-
2011 Revenue Bond - principal	190,000	190,000	1,665,000	1,664,900	-
2015 FFCO - principal	-	-	136,150	55,300	-
Total principal	190,000	190,000	2,022,150	1,940,600	-
2011 Revenue Bond - Interest	124,346	112,842	8,211	51,000	-
FFCO 2015 - Interest	-	-	-	-	127,800
Total interest	124,346	112,842	8,211	51,000	127,800
Debt service	314,346	302,842	2,030,361	1,991,600	127,800
Total expenditures	314,346	302,842	2,058,361	2,014,100	127,800
Other requirements					
Contingency	-	-	89,895	-	272,149
Total expenditures and other requirements	314,346	302,842	2,148,256	2,014,100	399,949



City of Florence
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