



*City of Florence
and Urban
Renewal Agency*
Adopted Budget
Fiscal Year 2014 – 2015



**CITY OF FLORENCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2015
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Budget Introductory Section

Fiscal Year 2014 – 2015

CITY COUNCIL MEMBERS

Mayor Nola Xavier
Council President Suzanne Roberts
Council Vice-President Brian Jagoe
Councilor Joshua Greene
Councilor Joe Henry

CITIZEN BUDGET COMMITTEE MEMBERS

Chair Pat Zeh
Vice-Chair Robert Forsythe
Hugh Guinn
Sally Wantz
Deb Lamb

CITY STAFF

Jacque Betz, City Manager/Budget Officer
Erin Reynolds, Finance Director
Mike Miller, Public Works Director
Kelli Weese, City Recorder/Interim Planning Director
Kevin Rhodes, Events Center Director
Lynn Lamm, Interim Police Chief



City of Florence

City Manager's Office

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Fiscal Year 2014 – 2015 Budget Message **City of Florence, Oregon** **April 28, 2014**

To the Honorable Mayor
Members of the Florence City Council
Citizen members of the Budget Committee
Citizens of the City of Florence

“You can design and create, and build the most wonderful place in the world. But it takes people to make the dream a reality.”

- Walt Disney

It is my pleasure to present for your consideration, a balanced budget of \$25,429,978 for the fiscal year 2014-15. The Finance Director prepared the document under the guidance of City Manager with the collaboration of the supervisory staff that includes the Public Works Director, Interim Planning Director/City Recorder, the Interim Police Chief and the Florence Events Center Manager. We have spent a great deal of time preparing this budget utilizing the most accurate information available to predict revenues and expenditures for the upcoming year.

This budget message highlights key issues and directs you to further explanations throughout the document as it relates to each specific fund, program or department. The Long-Range Financial Plan has been updated twice and the financial framework was followed in preparing this document. Ending fund balance targets are in place to assure that the City is able to handle emergency financial situations and to manage cash flow needs. The City management staff is very cognizant of the budget constraints and are conservative with their spending and continue to research grant opportunities. This 2014-15 budget aspires to fund priority activities and programs with current revenues while at the same time looking to the future to ensure that we end the year in a manner that is sustainable for maintaining levels of service in future years.

The annual budget is the single most important financial document of the City. It sets standards and establishes an action, operational and financial plan for the delivery of City services. The budget document is organized into 10 funds and accounts for 18 programs. Each fund is a self-balancing set of accounts. The budget has been prepared in accordance with Local Budget Law and Government Accounting Standards. It is important for us to continuously remind our citizens that our revenue sources are tied to specific expenditures and can only be used for their prescribed purpose. Each fund is designed to separate transactions in compliance with a specific program and to aid in the management of public dollars received. Dollars cannot be moved between funds without the proper budgetary appropriations.

Some major issues were identified in the long-range planning process that will require the budget committee to take action on and make decisions based on our proposed solutions. Anything that deviates from what is in our long-range financial plan is reflected in this proposed budget and is justified. The major issues identified include:

- A City Council Goal for 2014 is to find sustainable funding for the Streets Program by placing a gas tax on the November 2014 ballot. The outcome of that vote will have an impact on the Street Program budget.
- Water and sewer rate increases of 1% and 2% are proposed to keep up with the increase in the cost of services and to provide adequate revenue streams to support debt service expenses. Water rate increase of only 1% was achieved due to the new revenue stream coming from the City's surplus water agreement that will generate revenues (\$47,000 - \$57,000) equal to that of a 2% rate increase. Stormwater fee charges will remain the same for the third year in a row. The budget includes no new fees and charges to fund the infrastructure investments.
- Collecting the full permanent tax rate of \$2.861 per thousand will bring in an estimated \$2.2 million in property tax revenue. Even though the Lane County Assessor's office projects a 3% increase in property tax values, trends with properties in the City for the past four years have been 1.7% increase in assessed value; therefore City Management's proposed 2014-15 property tax revenue budget calculations includes the assumption that assessed values will increase 1.5%.
- The proposed budget includes a General Obligation (G.O.) Bond property tax levy amount of \$250,500 to pay for debt service on a voter approved G.O. Bond for the Justice Center and Water Treatment Plant improvements. The Justice Center G.O. Bond will be paid off during the 2014-15 fiscal year.
- Interfund loan schedule on page 25 summarizes the repayment of various outstanding interfund loans – the City does not intend to have any new interfund loans and is pleased to be repaying the two open accounts. The Interfund Loan #2 will be paid in full on June 30, 2015 and the Interfund Loan #3 will be repaid in full on June 30, 2016.
- FEC policy decisions are incorporated into the budget which consists of a new 40/60 percent allocation for TRT revenues, a \$145,000 general fund operational subsidy to the FEC, a new expenditure line item for a Business Opportunity option to entice conference bookings which are all explained in more detail in the FEC Fund narrative section.
- Location of a new Public Works Operation Facility will bring financial support to the Airport Fund, as the City Manager and the Public Works Director are in the process of negotiating a land lease agreement in the Pacific View Business Park. If that is not brought to fruition in 2014, the General Fund will once again need to subsidize operations of the Airport which is budgeted at \$22,400.

The total appropriations in the proposed 2014-15 budget for all funds is \$20.4 million. This is a 13% or \$2.4 million increase from the prior fiscal year budget. The primary reason for this increase is attributed to \$1.4 million more in capital projects budget. Capital outlay is \$4.5 million compared to the previous FY14 budget of \$3.1 million. The reason last year's capital budget was so low is because the City was focused on completing outstanding projects. This year we have proposed funding for projects that we believe we can reasonably accomplish. Capital projects as well as grants proposed in this budget are aligned with the current adopted City Council goals. Further explanation and analysis is included in the Capital Projects Summary Section of the budget document.

Another contributing factor to the 44% increase in the City's overall capital budget is the Police Department performed a vehicle fleet inventory that revealed that police vehicles have not been rotated properly and there is a dire need to replace 2 more vehicles. The budget includes \$120,000 to purchase two police vehicles. Other public safety equipment needs have been assessed and found to be lacking. Furthermore, a preliminary assessment of the Justice Center building will be completed in 2014. There is much deferred maintenance that needs to be done. Now that the building is being paid off this year we need to protect our investment. Once a final determination on costs are made, staff will bring financing options to Council.

The General Fund is the City's only unrestricted fund. The General Fund budget has been prepared reflecting the continued reduction in costs that were set in motion in the FY12 budget process. Personnel services expenditures comprise 58% (\$3.4 million) of the General Fund and include payroll and related benefits. The FY15 General Fund Budget of \$4.9 million (before transfers out and contingency) is a \$200,000 or 4% increase over the FY14 budget.

Most importantly, this year's General Fund unappropriated ending fund balance (before reserves) is \$1.3 million; and including reserves of \$300,000 the final ending fund balance is \$1.6 million. The City strives to maintain a healthy General Fund ending fund balance of \$1.5 million at a minimum, in order to be financially stable through December for the following fiscal year before property tax revenues are received. We are constantly monitoring the fiscal health of the City by watching the progress we make year over year in attaining and maintaining the various fund balance targets. I encourage you to review the reports in the Fund Balance Analysis Section to familiarize yourself with the City's fund balance targets for all funds.

New laws, court decisions and economics since the recession in 2008 have combined to forge a new reality that is vastly different from the world of ample pension plans and rich healthcare benefits that were once a trademark of public sector employment. The outcome needs to minimize impacts to the morale as benefit reductions can decrease job appeal – and it is what triggers the formation of unions or makes employees look elsewhere.

Therefore, in the coming year, as City Manager I will focus on assessing our wages and health care plans. Our employees are one of our greatest assets; however our current wage system for employees is not sustainable. FY15 Budget includes funds for an independent organization to conduct a strategic assessment of our compensation plan so that management has better control on employee benefit packages. Some can be done administratively, but others are tied to the police collective bargaining agreement and will be addressed during future negotiations.

Labor expenses driven by increasing costs associated with health insurance and retirement benefits continue to go up at a faster rate than our primary revenue sources, which means that cuts must be made in other areas. Contributions to equipment replacement and facility reserves have been reduced or eliminated in recent years and the City's materials and supplies budgets have also gone down. Personnel costs have increased at a very modest 5% or \$247,000 in FY15. Factors contributing to the increase in personnel cost consist of the following increases: 1-3% merit increases for non-represented employees; a 2.75% plus step increases where available for our represented Police Association employees; 2.7% increase for PERS; 33% rate increase for workers compensation insurance; and 7% increase for the H.S.A. Medical Insurance. The City was able to absorb some of the personnel cost increases by reallocating resources to preserve priority levels of service and by forgoing cost-of-living adjustments (COLA) for non-represented employees for the ninth year in a row

I continue to commend you on your appreciation for the hard work of the City's employees, the partnership with community organizations, and the devoted work of the volunteers that all allow the City to provide excellent programs at significantly reduced costs. I also want to thank the Council and Budget Committee for your guidance and input as we work on this budget together with a goal of maintaining a healthy city and protecting the quality of life in Florence.

In conclusion, being fiscally prudent, utilizing a pay as you go philosophy and taking advantage of progressive opportunities when they present themselves has been the hallmark of our City's budgetary and financial philosophy. Each year brings its own set of challenges and as in year's past we have looked at each challenge as an opportunity for us to find solutions that create a positive outcome. I remain optimistic that our City will continue to be an excellent place to live and that City Council and staff are committed to delivering the best services to our citizens. I believe that the proposed budget as presented represents an effective use of the City's resources, maintains financial stability and provides for a foundation to build a bright future for the City of Florence.

On behalf of the entire management team, thank you for your thoughtful consideration of this proposed budget and for your volunteer service to the community.

Respectfully submitted,



Jacquie M. Betz
Budget Officer / City Manager



Budget Overview Section

Fiscal Year 2014 – 2015

Brief Description:

The Introductory Section contains various reports that summarize the budget for the fiscal year ending June 30, 2015. We commonly refer to this as the FY15 or the 2014-15 Budget. The Introductory Section is organized as follows:

Budget Overview Summary:

The final result of the budgetary process is for the Budget Committee to review and approve a budget that is then taken to City Council for adoption. On June 2, 2014, the City Council adopted Resolution No. 6, Series 2014 adopting the 2014-15 budget which has been provided on the following page. The detail section of the budget document supports the summarized appropriations as adopted by City Council. The adopted budget of \$25.4 million with a total appropriations of \$20.4 million, imposed a tax of \$2.861 per \$1,000 of assessed value and assessed \$250,500 for debt service on general obligation bonds, and categorized the tax for both a permanent tax rate and a General Obligation Bond Debt Service amount.

RESOLUTION No. 6, SERIES 2014

**A RESOLUTION ADOPTING THE 2014 - 2015 BUDGET, MAKING APPROPRIATIONS,
AND IMPOSING AND CATEGORIZING AD VALOREM TAXES**

BE IT RESOLVED that the City Council of the City of Florence hereby adopts the budget for fiscal year 2014 - 2015 in the total amount of \$25,429,978.* This budget is now on file at the City of Florence City Hall in Florence, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2014, for the following purposes:

General Fund		Public Works Enterprise Fund	
Community Development Program	607,585	Water Program	1,590,250
Municipal Court Program	307,368	Wastewater Program	1,547,848
Police Program	2,580,409	Stormwater Program	604,493
Administrative Program	1,193,272	Public Works Admin Program	801,388
Parks Program	141,845	Transfers	2,247,967
Materials & Services (Not Allocated Non-Departmental)	47,800	Debt Service	667,766
Transfers	216,105	Contingency	650,000
Debt Service	35,170	Total Public Works Ent. Fund	\$ 8,109,712
Contingency	760,000		
Total General Fund	\$ 5,889,554		
911 Emergency Fund		Airport Enterprise Fund	
Transfers	207,050	Airport Program	89,686
Total 911 Emergency Fund	\$ 207,050	Debt Service	50,262
		Total Airport Ent. Fund	\$ 139,948
Room Tax Fund		General Obligation (G.O.) Bond Fund	
Materials & Services	111,200	Debt Service	497,445
Transfers	166,800	Total G.O. Bond Fund	\$ 497,445
Contingency	15,000		
Total Room Tax Fund	\$ 293,000	General Debt Service Fund	
Florence Events Center Fund		Debt Service	1,245,372
Events Center Program	838,564	Total General Debt Service Fund	\$ 1,245,372
Debt Service	25,000		
Contingency	130,000	Events Center Endowment Trust & Agency Fund	
Total Florence Events Center Fund	\$ 993,564	Transfers	4,000
Street Fund		Total Events Center T&A Fund	\$ 4,000
Street Program	2,022,958		
Transfers	614,995	Total APPROPRIATIONS, All Funds . . .	20,414,513
Debt Service	146,915	Total Unappropriated (UEFB) and Reserve Amounts, All Funds . . .	5,015,465
Contingency	250,000	TOTAL ADOPTED BUDGET . . .	\$ 25,429,978 *
Total Street Fund	\$ 3,034,868		

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2014 - 2015:

- (1) In the at the rate of \$ 2.861 per \$1000 of assessed value for permanent rate tax; (estimated to be \$2,220,000)
- (2) N/A In the amount of \$ _____ Or at the rate of \$ _____ per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$250,500 for debt service on general obligation bonds;

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation	Excluded from Limitation
Permanent Rate Tax.....\$ 2.861 /\$1000	
Local Option Tax..... \$ N/A /\$1000	
General Obligation Bond Debt Service.....	\$ 250,500

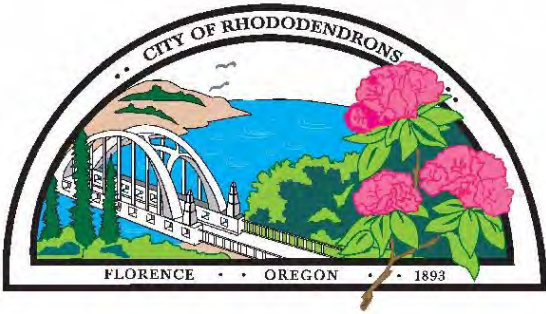
PASSED BY THE COUNCIL, APPROVED BY THE MAYOR AND DECLARED ADOPTED THIS 2ND DAY OF JUNE, 2014.

Attest:

Kelli Weese
Kelli Weese, City Recorder

Signed:

Nola Xavier
Nola Xavier, Mayor



Property Tax Revenue Section

Fiscal Year 2014 – 2015

The City of Florence has a permanent property tax rate and a general obligation bond property tax amount. The following reports demonstrate how the City derived the budgeted amount of property tax revenue for each tax levied. The City has estimated that there will be a 1.5% increase in the assessed value over actual 2013-14 assessed values. The budget includes levying at the full permanent levy rate or \$2.861 per \$1,000 of assessed value.

During last year's Budget process the Budget Committee and City Council made a policy decision to levy its full permanent tax rate primarily because of the continued decline of revenues and the increasing costs of providing city services. Previously in FY12 and FY13 the City levied a reduced rate of \$2.47 per \$1,000 of assessed value as part of an agreement entered into with Siuslaw Valley Fire & Rescue when the City was annexed into the District in 2011.

In the 2013-14 budget the City held the additional property tax revenue derived from levying the full tax rate of \$2.861 in reserves (\$280,000) until the process for finding sustainable funding for the Florence Events Center was complete. Last year's reserve has been released and budgeted for according to the new Council financial policies in the General Fund and the FEC Fund. See each Fund's respective narrative for further discussion on this matter. The FY15 budget has a Reserved UEFB in the amount of \$300,000 to be allocated per Council direction as the FEC and other City service funding needs are evaluated over time.

In addition the 2014-15 budget includes a General Obligation (G.O.) Bond property tax amount of \$250,500 to support debt service payments for the voter approved G.O. Bonds for the Justice Center building and the Water Treatment Plant improvements. For further discussion on the matter reference the G.O. Bond Debt Service Fund narrative.

**CITY OF FLORENCE
PROPERTY TAX WORKSHEET
FOR BUDGET YEAR 2014 - 2015**

1. Permanent Tax Rate	\$2.8610 / \$1000	
2. Est. Assessed Value (Modest 1.5% increase over 2013-14, excludes FURA)		825,360,674
3. Tax rate (per dollar) (converts rate to a decimal)	X	<u>0.0028610</u>
4. Amount the Rate would raise To be entered on LB-1 & LB-3 line 15		2,361,357
5. Estimate Measure 5 loss (compression) Assessor sends report in Oct each year - shows current year information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This information is entered on LB-1 & 3 form, line 14a	-	-
<hr/>		
6. Tax to be billed	=	2,361,357
7. Average Collection Factor See your forms & instructions booklet - Page 17 for a 5 year report - by county	X	<u>0.94</u>
<hr/>		
8. Taxes Estimated to be Received Gets entered on LB- 1 & 3 form, line 11	=	2,219,675
	(rounded budget amount)	2,220,000
9. Loss due to discount & uncollectables (line 6 minus line 8) To be entered on LB- 1 & 3 form, line 14b	=	141,681
If the City were still levying the reduced rate \$2.471/\$1,000 of assessed value <i>Additional Property Tax Revenue over the reduced rate - kept in Reserved UEFB</i>		1,917,100 302,900

**CITY OF FLORENCE
G.O. BOND PROPERTY TAX WORKSHEET
FOR BUDGET YEAR 2014 - 2015**

General Obligation (G.O.) Bonds Levy Amount

<p>1. Taxes necessary to be received <i>Amount needed to make principal & interest payments for fiscal year.</i></p>	<div style="border: 1px solid red; padding: 2px; display: inline-block;">\$235,500</div>	(amount budgeted)		
<p>2. Estimate Measure 5 loss (compression) <i>General Obligation Bonds are <u>not</u> subject to Measure 5 compression = \$0.00</i></p>	-	-		
<p>3. Amount to be raised <i>(received - LB-1 & 3, line 11)</i></p>	=	235,500		
<p>4. Add Back Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i></p>	÷	<div style="background-color: yellow; padding: 2px;">0.94</div>		
<p>5. Taxes to be Billed <i>To be entered on LB- 1 & 3 form, line 15</i></p>	=	250,532	(rounded amount billed)	<div style="border: 1px solid red; padding: 2px; display: inline-block;">\$250,500</div>
<p>6. <i>Increase due to discount & uncollectables (line 6 minus line 8)</i> <i>To be entered on LB- 1 & 3 form, line 14b</i></p>	=	15,032		

City of Florence Property Tax Values
Lane County

Data obtained from Lane County's website. The reports are titled XXXX-XX Value Comparison
<http://www.lanecounty.org/Departments/AssessmentandTaxation/Pages/TaxReportsA.aspx>

NOTE: For the last four fiscal years (FY11-14) the City has experienced 1.7% in assessed value (after FURA) growth.
 Therefore, the 2014-15 Budget contains Property Tax Revenue budget calculations that assume that assessed values will increase 1.5%

VALUE COMPARISON	ESTIMATE		2013 - 2014		2012 - 2013		2011-2012		2010-2011		2009-2010	
	2014 - 2015											
Real Market	?		1,197,822,022	0.95%	1,186,510,821	-6.36%	1,267,111,148	-3.78%	1,316,896,507	-12.61%	1,506,864,026	
Assessed Taxable value	850,111,556	1.50%	837,548,331	2.42%	817,723,813	-0.32%	820,313,411	1.58%	807,533,480	3.21%	782,402,136	
Assessed Taxable value after FURA	825,360,674	1.50%	813,163,226	2.17%	795,927,742	0.11%	795,060,537	1.45%	783,690,973	3.12%	759,979,676	

PROPERTY TAX REVENUE COLLECTED	Report as of 5/31/14		FINAL		2012-2012		2010-2011		2009-2010	
	2013 - 2014		2012 - 2013							
General Fund	\$ 2,172,003		\$ 1,888,089	0.6%	1,876,289	-11.1%	2,110,626	2.85%	2,052,056	
G.O. Debt Service Fund	\$ 325,081		\$ 323,993	0.44%	322,578	-5.20%	340,281	-0.74%	342,833	
Total Property Tax Collected	2,497,084		2,212,082		2,198,867	-0.08%	2,450,907	2.34%	2,394,889	
Actual current year property tax revenues collected vs. budget amount		104%		101%		100%		92%		92%

BUDGETED PROPERTY TAXES				
DATA used for the Budget Preparation:	ADOPTED - FY2015	FY2014	FY2013	FY2012
Permanent levy	2.8610	2.8610	2.8610	2.8610
reduction for fire district	-	-	(0.3900)	(0.3900)
Adjusted Perm Levy Rate	2.8610	2.8610	2.4710	2.4710
Perm levy BUDGET amount (includs delinquent collections)	\$ 2,270,000	\$ 2,095,000	\$ 1,890,638	\$ 1,888,473
Bond levy BUDGET amount	243,500	311,000	308,363	314,452
Total property tax BUDGET/ACTUAL	\$ 2,513,500	\$ 2,406,000	\$ 2,199,001	\$ 2,202,925



Fund Balance Section

Fiscal Year 2014 – 2015

TABLE 1 – In 2011 the City Council adopted a long-range financial plan (“Plan”).

Subsequently the Plan has been updated twice, with the most recent edition spanning the fiscal years ending June 30, 2014 – 2018 (issued January 2014). Management prepared the 2014-15 budget within the parameters set within the Plan. Table 1 offers a comparison by fund of the 2014-15 budget to the forecasted ending fund balances contained in the Plan. With careful planning and conservative spending, each fund/program’s projected June 30, 2015 ending fund balance is right in line with what was planned for.

TABLE 2 - During the long-range financial plan process the Council endorsed the recommended targets for ending fund balance in order to be financially stable for unexpected situations and to manage cash flow needs. This report compares the ending fund balance at June 30, 2015 as budgeted to the fund balance targets set by Council and included in the Plan. During the budget process a multitude of decisions were made such as the need to borrow or not borrow money and to raise utility rates or not raise utility rates, based on the fund balance targets.

It is important to note this “living” document spans five years and in most cases, it takes that long to attain the target. This report provides a context with which one can evaluate the City’s most vital financial health indicators – a fund’s ending balance.

FUND BALANCE TABLE 1

**CITY OF FLORENCE
CHANGE IN FUND BALANCE AND COMPARISON TO LONG-RANGE FINANCIAL PLAN
FOR THE FISCAL YEAR 2014-15**

FUND BALANCE/ CARRYOVER	2014-15	Net Change	BUDGET	LONG-RANGE	VARIANCE
	BUDGET	Increase (Decrease)	ENDING	FINANCIAL PLAN	POSITIVE(NEGATIVE)
	CARRYOVER	in Fund Balance	6/30/15	ENDING 6/30/15	FY15 BUDGET TO LRP
GENERAL FUND	\$ 2,000,000	\$ (366,708)	\$ 1,633,292	1,903,614	(270,322)
911 EMERGENCY FUND	-	-	-	5,000	(5,000)
ROOM TAX FUND	15,000	-	15,000	5,000	10,000
EVENTS CENTER FUND	285,000	59,136	344,136	420,975	(76,839)
STREET FUND	322,000	200,944	522,944	134,407	388,537
STREET SDC FUND	748,000	(267,500)	480,500	449,037	31,463
WATER FUND	580,000	339,909	919,909	763,425	156,484
WATER SDC FUND	377,000	95,500	472,500	421,173	51,327
WASTEWATER FUND	905,000	152,295	1,057,295	939,841	117,454
WASTEWATER SDC FUND	390,000	6,400	396,400	391,479	4,921
STORMWATER FUND	668,323	(221,528)	446,795	394,111	52,684
STORMWATER SDC FUND	40,000	(26,750)	13,250	192	13,058
PUBLIC WORKS ADMIN FUND	-	-	-	-	-
AIRPORT OPERATIONS FUND	28,000	15,962	43,962	45,316	(1,354)
GENERAL OBLIGATION (G.O.) BOND FUND	442,654	(251,945)	190,709	139,188	51,521
FLORENCE DEBT SERVICE FUND	<u>322,162</u>	<u>(115,389)</u>	<u>206,773</u>	<u>204,081</u>	<u>2,692</u>
TOTALS	<u>\$ 7,123,139</u>	<u>\$ (379,674)</u>	<u>\$ 6,743,465</u>	<u>\$ 6,216,839</u>	<u>\$ 526,626</u>

Note: This Fund Balance report provides a comparison by fund of the 2014-15 budget to the forecasted ending fund balances contained in the Long-Range Financial Plan (Plan) for the year ending June 30, 2015. With careful planning and conservative spending, each fund/program's FY15 budgeted ending fund balance is right in line with what was planned for in the Plan.

FUND BALANCE TABLE 2

**CITY OF FLORENCE
FUND BALANCE SUMMARY COMPARED TO TARGET
FOR THE FISCAL YEAR 2014-15**

<u>Fund / Program</u>	<u>Budget Ending Fund Balance June 30, 2015</u>	<u>Long-Range Plan TARGET</u>	<u>VARIANCE Projected to Plan TARGET</u>
GENERAL FUND	\$ 1,633,292	\$ 1,500,000	\$ 133,292
EVENTS CENTER FUND	344,136	200,000	144,136
STREET OPERATIONS	522,944	250,000	272,944
PUBLIC WORKS ENTERPRISE FUND			
WATER OPERATIONS	919,909	1,000,000	(80,091)
WASTEWATER OPERATIONS	1,057,295	1,000,000	57,295
STORMWATER OPERATIONS	<u>446,795</u>	<u>250,000</u>	<u>196,795</u>
TOTAL PUBLIC WORKS ENTERPRISE FUND	<u>2,423,999</u>	<u>2,250,000</u>	<u>173,999</u>

Note: This Fund Balance report compares the ending budgeted fund balance at June 30, 2015 to the fund balance targets set by the City Council.



Capital Outlay Section

Fiscal Year 2014 – 2015

The Capital Outlay Section begins with a schedule of budgeted Capital Projects and how each project will be funded. Following that report is a schedule of the capital outlay expenditures, by line item, that have been incorporated into the adopted budget document. For each project we have identified the funding source on how the City intends to pay for the project. The capital outlay expenditures for the FY15 budget year is \$4.5 million compared to the previous FY14 budget of \$3.1 million.

Two significant projects are included in the FY15 budget. The first is the Rhododendron Drive Multi-Use Path that is expected to begin by the end of the calendar year. This project is primarily grant funded (\$900,000) with the remaining \$100,000 being funded by System Development Charges (SDC) because a portion of the project qualifies as capacity increasing. The second project is the first phase of the Public Works Operational Facility in the amount of \$300,000, which will pay for the engineering and design phase.

Historically the total in capital outlay projects has been between \$4 million and \$6 million dollars. The \$1.4 million increase in capital projects this year is expected because the City focused on completing several projects that were carried forward in FY14. It is the City's intent to only budget for capital projects that can realistically be completed in a 12 month period.

**CITY OF FLORENCE
CAPITAL PROJECTS BY FUNDING SOURCE
FOR THE FISCAL YEAR 2014-15**

PROJECT DESCRIPTION	2013-14 BUDGET	2014-15 BUDGET	FY15 BUDGET - BY FUNDING SOURCE				
			Carryover Rolled FY14	Fund Balance	Grants	Debt	SDC
CAPITAL: TENNIS COURT	15,000	-					
CAPITAL: MILLER PARK SECURITY CAMERA	-	10,000	10,000				
CAPITAL: POLICE VEHICLES	55,000	120,000		120,000			
TECHNOLOGY - CONTINUOUS IMPROV	36,000	105,000		105,000			
ACCOUNTING SYSTEM & SERVER	41,000	-	-				
CAPITAL: CITY HALL FACILITY IMPROV	90,000	25,000	25,000	-	-	-	-
General Fund	237,000	260,000	35,000	225,000	-	-	-
CRACK/HOT OIL CHIP SEAL	50,000	75,000		75,000			
SIDEWALKS	50,000	50,000		50,000			
BIKE LANES/SHARROWS	25,000	-		-			
CAPITAL: SPRUCE ST CULVERT	-	50,000		5,000	45,000		
CAPITAL: RHODY MULTIUSE PATH PHASE 1	260,000	1,000,000			900,000		100,000
CAPITAL: NEW STREET DEVELOPMENT	400,000	300,000					300,000
CAPITAL: PRESERVATION & IMPROV	250,000	250,000	-	-	-	250,000	-
Street Fund	1,035,000	1,725,000	-	130,000	945,000	250,000	400,000
CAPITAL: TWO DISPATCH CONSOLES	266,000	-	-	-	-	-	-
9-1-1 Emergency Fund	266,000	-	-	-	-	-	-
CAPITAL: FACILITY & EQUIPMENT IMPROVEMENTS	-	220,000			20,000	200,000	
CAPITAL: HVAC	25,000	-	-	-	-	-	-
Events Center Fund	25,000	220,000	-	-	20,000	200,000	-
WATER PROJECT WELL #13	87,000	145,000	145,000				
WELL REHAB	55,000	55,000		55,000			
CAPITAL: E RESERVOIR ROOF	250,000	-	-				
CAPITAL: CONTINUOUS RESERVOIR IMPROVEMENT	-	250,000				250,000	
CAPITAL: E RESERV PUMP STATION	155,000	345,000				345,000	
CAPITAL: FACILITY & EQUIPMENT	50,000	50,000		50,000			
CAPITAL: WATERLINE REPLACEMENT	100,000	-	-	-	-	-	-
Water Operations Fund	697,000	845,000	145,000	105,000	-	595,000	-
CAPITAL: OLD SEWER LINE REPLACEMENT	200,000	200,000				200,000	
EQUIPMENT: FRONT LOADER	40,000	-					
EQUIPMENT - UV LAMPS WWTR TRMT PLANT	70,000	-					
EQUIPMENT: CENTRIFUGE UPGRADE	55,000	-					
CAPITAL: PUMP STATIONS	25,000	65,000		65,000			
CAPITAL: FACILITY & EQUIPMENT	50,000	50,000		50,000			
CAPITAL: RHODY GRAVITY SEWER PHASE 1	-	350,000	-	10,000	-	300,000	40,000
WasteWater Operations Fund	440,000	665,000	-	125,000	-	500,000	40,000
CAPITAL: FACILITY & EQUIPMENT	20,000	20,000		20,000			
OLD TOWN STORM DRAIN PROJECT	-	200,000		200,000			
SIANO LOOP STORMWATER PROJECT	350,000	250,000	-	250,000	-	-	-
StormWater Operations Fund	370,000	470,000	-	470,000	-	-	-
CAPITAL: VEHICLE	15,000	-	-	-	-	-	-
CAPITAL: FACILITY UPGRADE	20,000	300,000	-	-	-	300,000	-
PW Admin Fund	35,000	300,000	-	-	-	300,000	-
Totals	3,105,000	4,485,000	180,000	1,055,000	965,000	1,845,000	440,000

FUNDING SOURCE	2013-14 BUDGET	2014-15 BUDGET
CARRYOVER	638,000	180,000
Fund Balance	841,000	1,055,000
Grants	401,000	965,000
SDC	400,000	440,000
Debt	825,000	1,845,000
Totals	3,105,000	4,485,000

CITY OF FLORENCE
 CAPITAL OUTLAY BY FUND AND ACCOUNT DETAIL
 BUDGET FOR THE FISCAL YEAR 2014-15

Account Number	Title	Debit Amount	Credit Amount
001-010-300102	SECURITY CAMERAS - MILLER PARK	10,000.00	
001-021-320506	CAPITAL: VEHICLES	120,000.00	
001-028-300505	TECHNOLOGY CONTINUOUS IMPROV	105,000.00	
001-029-320654	CAPITAL: FACILITY IMPROVEMENTS	25,000.00	
Total GENERAL FUND:		260,000.00	.00
002-431-300210	CRACK/HOT OIL CHIP SEAL	75,000.00	
002-431-300225	SIDEWALKS & ADA RAMPS	50,000.00	
002-431-300231	SPRUCE STREET CULVERT BRIDGE	50,000.00	
002-431-380490	CAPITAL: RHODY MULTIUSE PATH	900,000.00	
002-431-380491	SDC CAPITAL RHODY MULTIUSEPAT	100,000.00	
002-431-380510	CAPITAL: NEW DEVELOPMENT	300,000.00	
002-431-380520	CAPITAL: PRESERVATION & IMPROV	250,000.00	
Total STREET FUND:		1,725,000.00	.00
016-016-320501	CAPITAL: EQUIP/FACILITY IMPROV	200,000.00	
016-016-320601	CAPITAL: FRIENDS DONATION	20,000.00	
Total EVENTS CENTER FUND:		220,000.00	.00
100-461-300601	WATER PROJECT WELL #13	145,000.00	
100-461-320645	WELL REHAB	55,000.00	
100-461-320649	CAPITAL: RESERVOIR	250,000.00	
100-461-320653	CAPITAL: E RESERV PUMP STATION	345,000.00	
100-461-320654	CAPITAL: FACILITY & EQUIPMENT	50,000.00	
Total WATER FUND:		845,000.00	.00
101-432-320630	PUMP STATION REHAB & UPGRADE	65,000.00	
101-432-320654	CAPITAL: FACILITY & EQUIPMENT	50,000.00	
101-432-330100	OLD LINE REPLACEMENT PROGRAM	200,000.00	
101-432-330115	CAPITAL RHODY GRAVITY SEWER	310,000.00	
101-432-330116	SDC CAPITAL RHODY GRAVITYSEWE	40,000.00	
Total WASTEWATER FUND:		665,000.00	.00
102-102-300601	OLD TOWN STORM DRAIN PROJECT	200,000.00	
102-102-320500	SIANO LP STRM DRAIN PROJECT	250,000.00	
102-102-320654	CAPITAL: FACILITY & EQUIPMENT	20,000.00	
Total STORMWATER FUND:		470,000.00	.00
103-103-320655	CAPITAL: FACILITY UPGRADE	300,000.00	
Total PUBLIC WORKS ADMINISTRATION:		300,000.00	.00
Grand Totals:		4,485,000.00	.00



Debt Service Section

Fiscal Year 2014 – 2015

Total debt service requirement for the FY15 budget year is \$2.7 million. The Debt Service Section begins with a summary of debt service requirements (principal, interest and fees) for the FY15 budget and they are organized by issuance.

Following that report is a schedule of the debt service expenditures that have been incorporated into the detail expenditure line items of the budget document.

The FY15 budget estimates that the City will finance approximately \$1.9 million in capital items with long-term debt financing. The estimated debt service expenditures related to the expected debt issuances have been included in the 2014-15 budget.

CITY OF FLORENCE				Outstanding	Outstanding	Proceeds (Retire)	Principal	Interest	Fees	Outstanding	Outstanding	Outstanding	Outstanding	
DEBT SERVICE SCHEDULE BY ISSUE				Amount	Amount					Amount	Amount	Amount	Amount	Amount
Fund #	Fund	Original Amount	6/30/13	6/30/14						6/30/15	6/30/16	6/30/17	6/30/18	
Limited Tax Improvement Bonds														
Spruce Street Assessment Bonds, Series 2010A	151	Spruce Street LIC	1,478,000	1,380,000	1,340,000		45,000	47,888	400	1,295,000	1,245,000	1,195,000	1,145,000	
Subtotal			1,380,000	1,340,000		-	45,000	47,888	400	1,295,000	1,245,000	1,195,000	1,145,000	
Full Faith and Credit Obligations														
FFCO Refunding (FEC Convention Center), Series 2 018		FEC	1,480,000	425,000	290,000		140,000	9,398	655	150,000	-	-	-	
Special Public Works Fund (Airport Business Park) - 130		Airport	611,000	181,328	139,113		42,611	7,651	-	96,502	48,472	-	-	
Oregon Housing & Community Services (Parking Lc 145		GO	31,793	-	-					-	-	-	-	
FFCO Refunding Series 2010B - R33421														
Re-Fi & New Projects 2010B WW Fund 101		WW	7,800,000	6,058,976	5,385,337		687,871	172,323		4,697,466	4,000,108	3,283,774	2,553,208	
Justice Roof New Projects 2010B		001-031 General	600,000	540,647	517,682		23,450	5,875		494,232	470,458	446,038	421,132	
Spruce Street Strm Relief New Projects : 102		Storm	350,000	315,377	301,981		13,679	3,427		288,302	274,434	260,189	245,660	
Premium /Discount		all	-	-	-		-	-	-	-	-	-	-	
Total Issue Subtotal	152	2010B FFC Fund	8,750,000	6,915,000	6,205,000		725,000	181,625	-	5,480,000	4,745,000	3,990,000	3,220,000	
LOCAP Series 2011C														
WasteWater	101	WW	65,000	61,286	58,899		2,653	2,385		56,246	53,593	50,940	48,286	
Water -	100	Water	610,000	575,143	552,735		24,898	22,386		527,837	502,939	478,041	453,143	
Streets - Preservation	002	Streets	300,000	282,857	271,837		12,245	11,010		259,592	247,347	235,102	222,857	
Finance - Technology	001-021	Finance	200,000	188,571	181,224		8,163	7,340	450	173,061	164,898	156,734	148,571	
Parks projects	001-011	Parks	50,000	47,143	45,306		2,041	1,835		43,265	41,224	39,183	37,143	
Total Issue Subtotal	152	2011C LOCAP F	1,225,000	1,155,000	1,110,000		50,000	44,956	450	1,060,000	1,010,000	960,000	910,000	
Water Improvement, Series 2003 Wells Fargo - Fi 100		Water	2,670,000	-	-		-	-	-	-	-	-	-	
Oregon Business Dev Dept (Wastewater Rhododer 101		WW	657,057	620,343	601,885		18,527	21,181		583,358	559,760	536,090	512,347	
Premium /Discount		all	-	-	-		-	-	-	-	-	-	-	
Subtotal FFC Bonds			9,296,671	7,235,998		-	976,138	264,811	1,105	6,309,860	5,353,232	4,526,090	3,732,347	
General Obligation														
US Bank 2013 GO refunding 2003 water bonds 100		Water	1,460,000	1,476,848	1,314,626		164,095	27,700		1,150,531	986,437	822,341	658,246	
GO Refunding Series 2008 (Justice Center) Wells 145		145 - Justice BDI	1,635,000	590,000	300,000		300,000	5,250	400	-	-	-	-	
Premium/Discount			-	-	-		-	-	-	-	-	-	-	
Subtotal G.O. Bond			590,000	1,614,626		-	464,095	32,950	400	1,150,531	986,437	822,341	658,246	
Revenue Bonds														
Special Public Works Fund (Water plant A) - OECl 100		Water	1,147,000	180,882	92,990		92,990	5,393		-	-	-	-	
Special Public Works Fund (Water system B) - OEI 100		Water	120,000	18,871	9,710		9,710	583		-	-	-	-	
Clean Water State Revolving Fund Loan 2010 OD 101		WW	4,923,260	4,835,057	4,588,893		241,760	-	22,362	4,347,133	4,105,377	3,863,617	3,621,857	
Subtotal Revenue Bonds			5,034,810	4,691,593		-	344,460	5,976	22,362	4,347,133	4,105,377	3,863,617	3,621,857	
BOND TOTALS				17,778,329	15,992,217		-	1,829,693	351,625	24,267	14,162,524	12,700,046	11,367,048	10,067,450
Short-Term Obligations														
US Bank Loan - Asphalt Zipper	002	Street	89,950	22,944	-		-	-		-	-	-	-	
Proposed 2013-14 Loan to fund various projects					748,500		(748,500)	-		-	-	-	-	
Siuslaw Bank Loan		various	539,600	426,953			116,680	14,138		310,273	189,440	64,257	(0)	
OPB Loan		various					-	-		-	-	-	-	
General Fund OPB Loan	001-021	Gen Fund	56,500	36,296	22,166		14,673	710		7,493	-	-	-	
Streets Fund OPB Loan	002	Streets	145,822	93,678	57,208		37,870	1,825		19,338	(0)	(0)	(0)	
Water Fund OPB Loan	100	Water	80,000	51,393	31,385		20,776	1,001		10,609	-	-	-	
WWTR Fund OPB Loan	101	WW	35,000	22,484	13,731		9,089	438		4,642	-	-	-	
Subtotal OPB LOAN			317,322	203,851	124,490		82,408	3,974	-	42,082	(0)	(0)	(0)	
Subtotal Short-Term Loans			766,395	1,299,943	(748,500)		199,088	18,112	-	352,355	189,440	64,257	(0)	
Capital Lease - Strm St Sweeper	102	StormWtr	44,394	22,752			23,621	868		-	-	-	-	
New Estimated Debt 2015			-	-			1,845,000	220,656		1,624,344	5,579,344	7,539,344	8,309,344	
Grand Total Debt			18,589,118	17,314,912		1,096,500	2,273,058	370,605	24,267	16,138,354	18,467,661	18,969,481	18,375,625	
							Total FY15	2,273,058	370,605	24,267	2,667,930			

CITY OF FLORENCE
DEBT SERVICE BY FUND AND ACCOUNT DETAIL
BUDGET FOR THE FISCAL YEAR 2014-15

Account Number	Title	Debit Amount	Credit Amount
001-021-800513	SIUSLAW BANK PRINCIPAL PYMNT	17,649.00	
001-021-800514	SIUSLAW BANK INTEREST PYMNT	2,138.00	
001-028-800001	DEBT SERVICE:PRINCIPAL PAYMENT	14,673.00	
001-028-800002	DEBT SERVICE: INTEREST PYMT	710.00	
Total GENERAL FUND:		35,170.00	.00
002-431-800001	OPB DEBT SERVICE PRIN	37,870.00	
002-431-800002	OPB DEBT SERVICE INT.	1,825.00	
002-431-800513	SIUSLAW BANK PRINCIPAL PYMNT	49,025.00	
002-431-800514	SIUSLAW BANK INTEREST PYMNT	5,939.00	
002-431-800518	NEW DEBT ESTIMATED PYMTS	52,256.00	
Total STREET FUND:		146,915.00	.00
016-016-800515	DEBT PRINCIPAL PAYMENT	16,000.00	
016-016-800516	DEBT INTEREST PAYMENT	9,000.00	
Total EVENTS CENTER FUND:		25,000.00	.00
018-018-800515	DEBT PRINCIPAL PAYMENT	140,000.00	
018-018-800516	DEBT INTEREST PAYMENT	9,398.00	
018-018-800517	DEBT SERVICE FEES	655.00	
Total EVENTS CENTER DEBT SERVICE FND:		150,053.00	.00
100-461-800500	DEBT SERVICE - P&I - OPB LOAN	21,777.00	
100-461-800501	SPECIAL PUB.WKS.FD. PRINCIPAL	102,701.00	
100-461-800502	SPECIAL PUB.WKS.FD. INTEREST	5,977.00	
100-461-800513	SIUSLAW BANK PRINCIPAL PYMNT	40,201.00	
100-461-800514	SIUSLAW BANK INTEREST PYMNT	4,870.00	
100-461-800518	NEW DEBT ESTIMATED PYMTS	75,000.00	
Total WATER FUND:		250,526.00	.00
101-432-800001	OPB ST LOAN PRINCIPAL PAYMENT	9,089.00	
101-432-800002	OPB ST LOAN INTEREST PAYMENT	438.00	
101-432-800340	SPW #R33422 DEBT PRINCIPAL	241,760.00	
101-432-800341	SPW #R33422 DEBT FEE	22,362.00	
101-432-800513	SIUSLAW BANK PRINCIPAL PYMNT	9,805.00	
101-432-800514	SIUSLAW BANK INTEREST PYMNT	1,188.00	
101-432-800515	OBDD SPW BOND PRINCIPAL PYMNT	18,527.00	
101-432-800516	OBDD SPW BOND INTEREST PYMNT	21,181.00	
101-432-800518	NEW DEBT ESTIMATED PYMTS	45,000.00	
Total WASTEWATER FUND:		369,350.00	.00
102-102-800001	SWEeper LEASE PRINCIPAL PYMNT	23,621.00	
102-102-800002	SWEeper LEASE INTEREST PYMNT	869.00	
Total STORMWATER FUND:		24,490.00	.00
103-103-800518	NEW DEBT ESTIMATED PYMTS	23,400.00	
Total PUBLIC WORKS ADMINISTRATION:		23,400.00	.00

CITY OF FLORENCE
DEBT SERVICE BY FUND AND ACCOUNT DETAIL
BUDGET FOR THE FISCAL YEAR 2014-15

Account Number	Title	Debit Amount	Credit Amount
130-451-810003	PRINCIPAL- KINGWOOD	42,611.00	
130-451-850003	INTEREST - KINGWOOD	7,651.00	
Total AIRPORT OPERATIONS FUND:		50,262.00	.00
145-450-800101	PRIN WATER GO REFI BOND 2013	164,095.00	
145-450-800102	INT WATER GO REFI BOND 2013	27,700.00	
145-450-810002	PRIN POLICE GO BOND REFI 2008	300,000.00	
145-450-850002	INT POLICE GO BOND REFI 2008	5,250.00	
145-450-850003	DEBT SERV FEES-POLICE GO BOND	400.00	
Total GENERAL OBLIGATION BOND FUND :		497,445.00	.00
151-050-801050	SPRUCE ST LID - PRINCIPAL PYMT	45,000.00	
151-050-801055	SPRUCE ST LID - INTEREST PYMT	47,888.00	
151-050-850000	DEBT SERVICE FEES	400.00	
Total SPRUCE ST LID BOND FUND:		93,288.00	.00
152-050-801050	FFC 2010B - PRINCIPAL PYMT	725,000.00	
152-050-801055	FFC 2010B - INTEREST PYMT	181,625.00	
Total FFC 2010B BOND FUND:		906,625.00	.00
153-153-801050	LOCAP 2011C - PRINCIPAL PYMT	50,000.00	
153-153-801055	LOCAP 2011C - INTEREST PYMT	44,956.00	
153-153-850000	DEBT SERVICE FEES	450.00	
Total DEBT SERVICE FUND:		95,406.00	.00
Grand Totals:		2,667,930.00	.00



Transfers & Interfund Loans Section

Fiscal Year 2014 – 2015

The City uses transfers for various reasons. Transfers are a budget type of resource and requirement that represents an amount to be given or received from one fund to another. Each year, funds that have received debt proceeds transfer resources to the Debt Service Fund to pay for its share in debt service expenditures. The utility enterprise pays a 5% franchise fee on charges for services to the General Fund. In addition, the General Fund subsidizes the FEC and Airport Funds by way of transfers.

Table 1 - Provides a summary of all transfers as budgeted in the 2014-15 budget document.

Table 2 – Another transfer in and out for the City are repayments on outstanding interfund loans. This schedule summarizes the repayment of two outstanding interfund loans that resulted from the Spruce Street Local Improvement District Project. The City does not intend to nor have we included any new interfund loans.

Table 3 - Recurring transfers for the City are the General Administrative and Public Works (PW) Administrative transfers to reimburse the General Fund and PW Administrative Fund for services provided that benefit other funds. Table 3 provides a closer look at the City's two significant expense allocations for the General Administrative Function and the PW Administrative Function allocations.

CITY OF FLORENCE
 TRANSFERS BY FUND DETAIL
 BUDGET FOR THE FISCAL YEAR 2014 - 2015

TABLE 1 - TRANSFERS DETAIL

Account Number	Title	Debit Amount	Credit Amount
GENERAL FUND			
001-000-490002	TRANS FROM 9-1-1		207,050.00-
001-000-490017	IN LIEU OF FRANCHISE - WATER		101,850.00-
001-000-490019	IN LIEU OF FRAN - WASTEWATER		149,430.00-
001-000-490049	TRANSFER IN: ADMIN SERVICES		536,016.00-
001-010-500156	TRANSFER TO 2011 DEBT SERVICE	3,877.00	
001-028-500156	TRANSFER TO 2011 LOCAP DEBT	15,503.00	
001-030-500055	TRANSFER TO AIRPORT FUND	22,400.00	
001-030-500059	TRANSFER TO EVENTS CENTER FUN	145,000.00	
001-030-500155	TRANSFER TO 2010B BOND FUND	29,325.00	
Total GENERAL FUND:		216,105.00	994,346.00-
STREET FUND			
002-000-490507	TRANSFER IN - FROM STREET SDC		400,000.00-
002-431-500099	TRANS OUT: PW ADMIN	36,690.00	
002-431-500100	TRANS OUT: ADMIN SERVICES	51,050.00	
002-431-500101	INTERFUND REPAY ST SDC 111	80,000.00	
002-431-500102	INTERFUND REPAY WTR SDC 112	24,000.00	
002-431-500156	TRANSFER TO 2011 BOND FUND	23,255.00	
Total STREET FUND:		214,995.00	400,000.00-
911 EMERGENCY FUND			
008-445-500050	TO GENERAL FUND	207,050.00	
Total 911 EMERGENCY FUND:		207,050.00	.00
ROOM TAX FUND			
015-015-500054	TRANSFER TO: EVENTS CENTER	166,800.00	
Total ROOM TAX FUND:		166,800.00	.00
EVENTS CENTER FUND			
016-000-444410	TRANSFER FROM ROOM TAX FUND		166,800.00-
016-000-490050	TRANSFER IN FROM GENERAL FUND		145,000.00-
016-000-490513	TRANSFER IN - WLCF ENDOW. FUND		4,000.00-
Total EVENTS CENTER FUND:		.00	315,800.00-
WATER FUND			
100-461-500050	IN LIEU OF FRANCHISE FEES	101,850.00	
100-461-500099	TRANSFER OUT: PW ADMIN	193,935.00	
100-461-500100	TRANSFER OUT: ADMIN SERVICES	204,196.00	
100-461-500156	TRANSFER OUT TO 2011 BOND FUND	47,284.00	
Total WATER FUND:		547,265.00	.00
WASTEWATER FUND			
101-000-490501	TRANSFER IN: WWTR SDC FUND		40,000.00-
101-432-500050	IN LIEU OF FRANCHISE FEES	149,430.00	
101-432-500099	TRANSFER OUT: PW ADMIN	257,473.00	
101-432-500100	TRANSFER OUT: ADMIN SERVICES	229,721.00	
101-432-500156	TRANSFER OUT - TO 2011 BOND FU	5,039.00	
101-432-500501	TRANSFER OUT - 2010B BOND FUND	860,194.00	
Total WASTEWATER FUND:		1,501,857.00	40,000.00-

CITY OF FLORENCE
 TRANSFERS BY FUND DETAIL
 BUDGET FOR THE FISCAL YEAR 2014 - 2015

TABLE 1 - TRANSFERS DETAIL, CONTINUED

Account Number	Title	Debit Amount	Credit Amount
STORMWATER FUND			
102-102-500099	TRANSFER OUT: PW ADMIN	36,690.00	
102-102-500100	TRANSFER OUT: ADMIN SERVICES	51,049.00	
102-102-500501	TRANSFER OUT - 2010B BOND FUND	17,106.00	
Total STORMWATER FUND:		104,845.00	.00
PUBLIC WORKS ADMINISTRATION			
103-000-490049	TRANSFER IN: PW ADMIN REIMB.		524,788.00-
Total PUBLIC WORKS ADMINISTRATION:		.00	524,788.00-
WASTEWATER SYSTEM DEVEL FUND			
110-433-500350	TRANSFER TO WASTEWATER FUND	40,000.00	
Total WASTEWATER SYSTEM DEVEL FUND:		40,000.00	.00
STREET SYSTEM DEVEL FUND			
111-000-490101	INTERFUND - RPYMNT STRMSDC 113		20,000.00-
111-000-490102	INTERFUND - RPYMNT STREET 002		80,000.00-
111-111-500352	TRANSFER TO STREET FUND	400,000.00	
Total STREET SYSTEM DEVEL FUND:		400,000.00	100,000.00-
WATER SYSTEM DEVEL FUND			
112-000-490101	INTERFUND RPYMT STREET 002		24,000.00-
112-000-490102	INTERFUND RPYMT STRM SDC 113		34,000.00-
Total WATER SYSTEM DEVEL FUND:		.00	58,000.00-
STORMWATER SDC FUND			
113-113-500101	INTERFUND TO REPAY ST SDC 111	20,000.00	
113-113-500102	INTERFUND TO REPAY WTR SDC 112	34,000.00	
Total STORMWATER SDC FUND:		54,000.00	.00
AIRPORT OPERATIONS FUND			
130-000-490501	TRANSFER IN - FROM GEN. FUND		22,400.00-
Total AIRPORT OPERATIONS FUND:		.00	22,400.00-
FFC 2010B BOND FUND			
152-000-490501	TRANSFER IN		906,625.00-
Total FFC 2010B BOND FUND:		.00	906,625.00-
DEBT SERVICE FUND			
153-000-490501	TRANSFER IN		94,958.00-
Total DEBT SERVICE FUND:		.00	94,958.00-
EVENTS CENTER ENDOWMENT T&A			
180-080-500501	TRANSFER OUT TO FEC FUND	4,000.00	
Total EVENTS CENTER ENDOWMENT T&A:		4,000.00	.00
Grand Totals:		3,456,917.00	3,456,917.00-

CITY OF FLORENCE
 INTERFUND LOANS SUMMARY REPORT
 FOR THE FISCAL YEAR 2014-15

TABLE 2 - INTERFUND LOANS

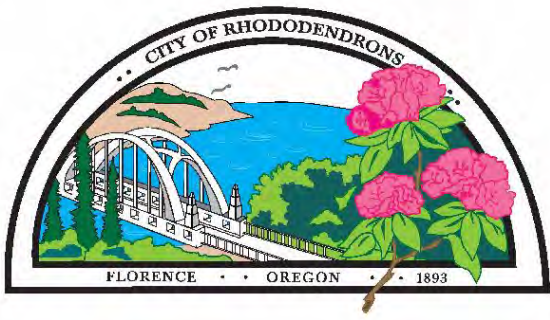
Interfund Loans	6/30/08 Balance	6/30/09 Balance	6/30/10 Balance	6/30/11 Balance	6/30/12 Balance	6/30/13 Balance	6/30/14 Balance	Payments FY15	6/30/15 Balance	Payments FY16	6/30/16 Balance
Loan #1 - Wastewater Fund loaned Water Fund \$198,000 in FY08.											
Fund 101 - Wastewater	(198,000)				99,000	-	-		-		-
Fund 100 - Water	198,000				(99,000)	-	-		-		-
NOTE: Loan #1 was repaid in full at 6/30/2013.											
Loan #2 - Stormwater SDC Fund borrowed \$270,000 from Street SDC and Water SDC Funds in FY10.											
Fund 111 - Street SDC		(100,000)	20,000	20,000	(40,000)	(20,000)	20,000	20,000	-		-
Fund 112 - Water SDC		(170,000)	34,000	34,000	(68,000)	(34,000)	34,000	34,000	-		-
Fund 113 - Stormwater SDC		270,000	(54,000)	(54,000)	108,000	54,000	(54,000)	(54,000)	-		-
NOTE: Loan #2 will be repaid in full at 6/30/2015.											
Loan #3 - Street Fund borrowed \$520,000 from Street SDC and Water SDC funds in FY11.											
Fund 111 - Street SDC			(400,000)	80,000	(240,000)	(160,000)	80,000	80,000	(80,000)	80,000	-
Fund 112 - Water SDC			(120,000)	24,000	(72,000)	(48,000)	24,000	24,000	(24,000)	24,000	-
Fund 002 - Street Fund			520,000	(104,000)	312,000	208,000	(104,000)	(104,000)	104,000	(104,000)	-
NOTE: Loan #3 will be repaid in full at 6/30/2016.											

TABLE 3 - INTERNAL SERVICE TRANSFERS

City of Florence
 Admin and PW Admin Services
 Internal Services Transfer Allocation Analysis
 June 30, 2015

ADMINISTRATION INTERNAL SERVICES		% SHARE	BUDGET FY15
Transfers Out: Street Admin Services	002-431-500100	4%	51,049
Transfers Out: Water Admin Services	100-461-500100	16%	204,196
Transfers Out: Wastewater Admin Services	101-432-500100	18%	229,721
Transfers Out: Stormwater Admin Services	102-102-500100	4%	51,049
TRANSFER IN: Admin Service Gen Fund	001-000-490049	42%	536,016
Transfers Out: FEC Admin Services	016-016-500100	5%	63,811
<i>Justice Center Not Allocated Admin Services</i>		53%	676,401
		100%	1,276,228
	Expenditures	Revenues	Net Decrease
Total Admin Dept Exp FY15	1,198,405	(7,000)	1,191,405
001-005 Planning Department 25% subsidized	362,991	(23,700)	339,291
			1,276,228

PW ADMIN INTERNAL SERVICES		% SHARE	BUDGET FY15
TRANSFER IN: PW ADMIN REIMB	103-000-490049		524,788
Street PW Admin Shared	002-431-500099	7%	36,690
Water PW Admin Shared	100-461-500099	37%	193,934
Wastewater PW Admin Shared	101-432-500099	49%	257,473
Stormwater PW Admin Shared	102-102-500099	7%	36,690
TRANSFER IN: PW ADMIN REIMB	103-000-490049	100%	524,788
	Expenditures	Revenues	Net Decrease
PW Admin 103-103	524,788	-	524,788



Notices and Publications Section

Fiscal Year 2014 – 2015

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Florence, Lane County, State of Oregon, on the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at the City of Florence City Hall, 250 Highway 101, Florence, Oregon 97439. The meeting will take place on **April 28, 2014 at 6:00 pm.** The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 12, 2014 at 6:00 pm held at the City of Florence City Hall, 250 Highway 101, Florence, Oregon 97439.

A copy of the budget document may be inspected or obtained on or after Monday, April 21, 2014 at the City of Florence City Hall, 250 Highway 101, Florence, Oregon 97439, between the hours of 8:00 am through 12:00 pm, and 1:00 pm through 5:00 pm. The proposed budget document will also be posted to the City's website.

A copy of this notice will also be published on the City of Florence website at <http://www.ci.florence.or.us/finance/city-budget-committee-meeting-1>

The meeting location is wheelchair accessible. Anyone requiring special accommodations please call (541) 997-3437 at least 48 hours prior to the hearing.

To be published April 16, 2014

Affidavit of Publication

STATE OF OREGON
COUNTY OF LANE, } ss.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Florence, Lane County, State of Oregon, on the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at the City of Florence City Hall, 250 Highway 101, Florence, Oregon 97439. The meeting will take place on April 28, 2014 at 6:00 pm. The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

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A copy of this notice will also be published on the City of Florence website at <http://www.ci.florence.or.us/finance/city-budget-committee-meeting-1>

The meeting location is wheelchair accessible. Anyone requiring special accommodations please call (541) 997-3437 at least 48 hours prior to the hearing.

Publication date: April 16, 2014

I, **TERESA BAER** being first duly sworn, depose and say that I am the editor, publisher, of the Siuslaw News, a newspaper of general circulation, as defined by ORS 193.010 and 193.360; published at Florence in the aforesaid county and state: that I know from my personal knowledge that the

NOTICE, NOTICE OF BUDGET COMMITTEE MEETING OF THE CITY OF FLORENCE.

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for **(1) ONE** times successive and consecutive weeks in the following issues, (here set forth dates of issues in which the same was published): **APRIL 16, 2014**

Theresa L. Baer

Subscribed and sworn to before me this 17th day of APRIL 2014

Cathy L. Dietz

Notary Public of Oregon
(My commission expires 5-30-2013)



**NOTICE OF BUDGET COMMITTEE MEETING
PUBLIC HEARING
STATE REVENUE SHARING FUNDS**

A public hearing of the Budget Committee of the City of Florence, Lane County, State of Oregon, to discuss the budget for the fiscal year of July 1, 2014 to June 30, 2015, will be held at the City of Florence City Hall, 250 Highway 101 N., Florence, Oregon 97439. The meeting will take place on **May 12, 2014 at 6:00 pm.**

The purpose of the hearing is to give citizens an opportunity to provide written or oral comments or suggestions on possible uses of State Revenue Sharing funds to be received by the City of Florence from July 1, 2014 to June 30, 2015. The State Revenue Sharing funds expected to be received are \$50,000. The purpose of the meeting is to receive comment from the public on the budget.

A copy of the budget document may be inspected or obtained on or after May 5, 2014 at the City of Florence City Hall, 250 Highway 101, Florence, Oregon 97439 between the hours of 8:00 am through 12:00 pm; and 1:00 pm through 5:00 pm. A copy of this notice, and the proposed budget document, will also be published on the City of Florence website at <http://www.ci.florence.or.us/finance/city-budget-committee-meeting-2>

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

The meeting location is wheelchair accessible. Anyone requiring special accommodations please call (541) 997-3437 at least 48 hours prior to the hearing.

To be published May 3rd

Affidavit of Publication

STATE OF OREGON
COUNTY OF LANE, } ss.

**NOTICE OF BUDGET COMMITTEE MEETING
PUBLIC HEARING
STATE REVENUE SHARING FUNDS**

A public hearing of the Budget Committee of the City of Florence, Lane County, State of Oregon, to discuss the budget for the fiscal year of July 1, 2014 to June 30, 2015, will be held at the City of Florence City Hall, 250 Highway 101 N., Florence, Oregon 97439. The meeting will take place on May 12, 2014 at 6:00 pm.

The purpose of the hearing is to give citizens an opportunity to provide written or oral comments or suggestions on possible uses of State Revenue Sharing funds to be received by the City of Florence from July 1, 2014 to June 30, 2015. The State Revenue Sharing funds expected to be received are \$50,000. The purpose of the meeting is to receive comment from the public on the budget.

A copy of the budget document may be inspected or obtained on or after May 5, 2014 at the City of Florence City Hall, 250 Highway 101, Florence, Oregon 97439 between the hours of 8:00 am through 12:00 pm; and 1:00 pm through 5:00 pm. A copy of this notice, and the proposed budget document, will also be published on the City of Florence website at <http://www.ci.florence.or.us/finance/city-budget-committee-meeting-2>

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

The meeting location is wheelchair accessible. Anyone requiring special accommodations please call (541) 997-3437 at least 48 hours prior to the hearing.

Publication Date: May 3, 2014

I, **TERESA BAER** being first duly sworn, depose and say that I am the editor, publisher, of the Siuslaw News, a newspaper of general circulation, as defined by ORS 193.010 and 193.360; published at Florence in the aforesaid county and state: that I know from my personal knowledge that the

NOTICE, NOTICE OF BUDGET COMMITTEE MEETING PUBLIC HEARING STATE REVENUE SHARING FUNDS OF THE CITY OF FLORENCE.

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for **(1) ONE** times successive and consecutive weeks in the following issues, (here set forth dates of issues in which the same was published): **MAY 3, 2014**

Theresa L. Baer.....

Subscribed and sworn to before me this 8th day of MAY 2014

Cathy L. Dietz.....
Notary Public of Oregon
(My commission expires 5-30-2013)



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Florence City Council will be held on June 2nd, 2014 at 6:00 pm at City Hall, 250 HWY 101, Florence, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the City of Florence Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 250 HWY 101, between the hours of 8:00 a.m. and 5:00 p.m. M-F. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Mayor Nola Xavier

Telephone: 541-997-3437

Email: Nola.Xavier@ci.florence.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance/Net Working Capital	6,398,110	6,301,300	7,200,139
Fees, Licenses, Permits, Fines, Assessments & Other	7,277,345	7,438,296	7,893,872
Federal, State and All Other Grants, Gifts, Allocations and	2,202,502	584,800	1,056,900
Revenue from Bonds and Other Debt	2,887,510	825,000	1,845,000
Interfund Transfers / Internal Service Reimbursements	3,136,116	3,356,189	3,456,917
All Other Resources Except Property Taxes	1,265,213	1,324,154	1,461,650
Property Taxes Estimated to be Received	2,219,578	2,408,600	2,515,500
Total Resources	25,386,374	22,238,339	25,429,978

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	4,314,339	4,798,614	5,045,343
Materials and Services	2,494,230	2,886,304	2,954,323
Capital Outlay	5,070,119	3,105,000	4,485,000
Debt Service	3,627,946	2,593,507	2,667,930
Interfund Transfers	3,136,117	3,356,189	3,456,917
Contingencies	0	1,298,000	1,805,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Exp	0	4,200,725	5,015,465
Total Requirements	18,642,751	22,238,339	25,429,978

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program			
FTE for that unit or program			
Community Development Program	497,204	552,840	607,585
FTE	4	3.5	5
Municipal Court Program	241,158	303,600	307,368
FTE	2	2.5	2.5
Police Program	2,285,162	2,456,486	2,580,409
FTE	22.5	23.0	23.0
Administrative Program	840,414	1,156,015	1,193,272
FTE	7.5	7.5	8.5
Parks Program	160,571	139,300	141,845
FTE	1	1	1
Florence Events Center Program	482,493	529,340	838,564
FTE	3	3	4
Street Program	1,646,263	1,334,290	2,022,958
FTE	1	1	1
Water Program	2,380,748	1,488,150	1,590,250
FTE	5	5	5
Wastewater Program	2,414,915	1,326,340	1,547,848
FTE	5	5	5
Stormwater Program	235,422	500,163	604,493
FTE	1	1	1
Public Works Admin Program	489,638	544,024	801,388
FTE	4	5	5
Airport Program	81,527	95,550	89,686
FTE	0	0	0
Non-Departmental / Non-Program	6,887,236	11,812,241	13,104,312
FTE	0	0	0
Total Requirements	18,642,751	22,238,339	25,429,978
Total FTE	56.0	57.5	61.0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

The City remains committed to providing the essential public services to the residents of Florence. There have been no changes in the services provided which include, but are not limited to, Police, Water, Wastewater, and Stormwater Utility Services, Streets and Transportation, Parks, Land use planning, Building, Community Development, Court, Events Center, and Airport. The Budget Committee approved utility rate adjustments for water (1%) and wastewater (2%) to keep up with the increase in the cost of providing services and to provide adequate revenue streams to support existing debt service expenses. Total capital outlay of \$4.5 million for the upcoming year include capital projects for Street Preservation & Improvements, the construction phase of the Rhody Drive Multiuse Path, Events Center Building improvements, the East Water Reservoir pump station project, reservoir improvements, replacement of old sewer lines, Rhody gravity sewer phase 1 project, the Old Town storm drain project, the Siano Loop stormwater project, and costs for the design & engineering phase of the Public Works operation facility.

PROPERTY TAX LEVIES

	Rate or Amount Approved	Rate or Amount Approved	Rate or Amount Approved
Permanent Rate Levy (rate limit \$2.8610 per \$1,000)	2.4710	2.8610	2.8610
Local Option Levy	n/a	n/a	n/a
Levy For General Obligation Bonds	\$325,479	\$340,000	\$250,500

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,614,626	\$0
Other Bonds	14,337,591	0
Other Borrowings	1,014,195	0
Total	\$16,966,412	\$0

To be published May 24, 2014

NOTICE OF BUDGET HEARING

A public meeting of the City of Florence City Council will be held on June 2, 2014, at 6:00 P.M. at City Hall, 250 Hwy. 101, Florence, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014, as approved by the City of Florence Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 250 Hwy. 101, Florence, Oregon, between the hours of 8:00 A.M. and 5:00 P.M. M-F. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Mayor Nola Xavier
541-997-3437

Email: Nola.Xavier@ci.florence.or.us

FINANCIAL SUMMARY - RESOURCES

	Actual Amount Last Year 2012/2013	Adopted Budget This Year 2013/2014	Approved Budget Next Year 2014/2015
TOTAL OF ALL FUNDS			
Beg. Fund Balance/Net Working Capital	6,398,110	6,301,300	7,200,139
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	7,277,345	7,438,296	7,893,872
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Total	16,966,412	0	0

Publication date: May 24, 2014

Affidavit of Publication

STATE OF OREGON
COUNTY OF LANE, } ss.

I, **THERESA BAER** being first duly sworn, depose and say that I am the editor, publisher, of the Siuslaw News, a newspaper of general circulation, as defined by ORS 193.010 and 193.360; published at Florence in the aforesaid county and state: that I know from my personal knowledge that the

NOTICE, NOTICE OF BUDGET HEARING OF CITY OF FLORENCE CITY COUNCIL.

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for **(1) ONE** times successive and consecutive weeks in the following issues, (here set forth dates of issues in which the same was published): **MAY 24, 2014**

Theresa Baer

Subscribed and sworn to before me this 29th day of MAY 2014

Cathy L. Dietz

Notary Public of Oregon
(My commission expires 5-30-2013)



NOTICE OF PUBLIC HEARING

A Public Hearing at the meeting of the Florence City Council will be held on June 2, 2014 at 6:00 p.m. at City Hall, 250 Highway 101. The purpose of this public hearing is to discuss the proposed water and sewer utility rate adjustments, for the fiscal year beginning July 1, 2014, as approved by the City of Florence Budget Committee.

In addition, another Public Hearing at the meeting of the Florence City Council will be held on June 2, 2014 at 6:00 p.m. at City Hall, 250 Highway 101. The purpose of this public hearing is to discuss the proposed uses of the State Revenue Sharing funds, for the fiscal year beginning July 1, 2014, as approved by the City of Florence Budget Committee.

A copy of the budget may be inspected or obtained at City Hall, 250 Highway 101, between the hours of 8:00 a.m. and 5:00 p.m., M-F. This is a public meeting where deliberation of the City Council will take place. Any person may appear at the meeting and discuss the Approved Budget with the City Council.

The meeting location is wheelchair accessible. Anyone requiring special accommodations please call (541) 997-3437 at least 48 hours prior to the hearing.

To be published May 24, 2014

Affidavit of Publication

STATE OF OREGON
COUNTY OF LANE, } ss.

PUBLIC HEARING NOTICE

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Publication Date: May 24, 2014

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NOTICE, NOTICE OF PUBLIC HEARING OF THE FLORENCE CITY COUNCIL

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for **(1) ONE** times successive and consecutive weeks in the following issues, (here set forth dates of issues in which the same was published): **MAY 24, 2014**

Theresa Baer

Subscribed and sworn to before me this 29th day of MAY 2014

Cathy L. Dietz

Notary Public of Oregon
(My commission expires 5-30-2013)



City of Florence Budget Calendar FY2015

3/31/14 **Orientation Meeting** (Monday 6pm) – Foundation of the Budget & Budget Process

4/28/14 **First Budget Committee Meeting** (Monday @ 6pm)

- ◆ Budget Message presented
- ◆ Present the Proposed Balanced Budget
 - Overview of Budget document
 - Summary of 2014 - 2015 Budget Issues and Options
 - Capital Projects with Funding Source Review
 - Debt Service Requirements
 - Personnel Services and FTE information
- ◆ DEPARTMENT PRESENTATIONS
 - Public Works
 - Water Program
 - Waste Water Program
 - Storm Water Program
 - Airport Program
 - Streets Program
 - Room Tax Fund
 - Events Center
 - Debt Service Funds

******Important! Florence Urban Renewal (FURA) meeting begins 5/12/14 at 5:00 pm**

5/12/14 **Second Budget Committee Meeting** (Monday @ 6pm)

*Provide members of the public with an opportunity to ask questions about and comment on the budget document.

- ◆ Public Hearing on State Revenue Sharing
- ◆ DEPARTMENT PRESENTATIONS
 - General Fund
 - Justice Program
 - Administrative Services
 - Municipal Court
 - Parks
 - Community Development
 - 9-1-1 Emergency Dispatch
- ◆ Final Budget Committee Deliberations
- ◆ Budget Committee Vote to approve the Proposed Budget
- ◆ Approve the tax rate and amount of property taxes

5/13 – 5/23/14 Finance Dept. to prepare Approved Budget document for Council Adoption

6/2/14 **City Council Meeting – Public Hearing** (Monday @ 7pm)

- ◆ Adopt the 2014 - 2015 Budget as approved by budget committee
- ◆ Appropriations made and Property Tax Levy declared by resolution
- ◆ Approve State Revenue Sharing by resolution

City of Florence Budget Calendar FY2015

Florence FY15 Budget Committee Calendar

March

M	Tu	W	Th	F	Sa/Su
3 - City Coun. Mtg	4	5	6	7	8 & 9
10	11 PC Meeting	12	13	14	15 & 16
17 - City Coun. Mtg	18	19 - TAC Meeting	20	21	22 & 23
24	25 PC Meeting	26	27	28	29 & 30
31 Budget Orientation Mtg. at 6:00 PM					

April

M	Tu	W	Th	F	Sa/Su
	1	2	3	4	5 & 6
7 - City Coun. Mtg	8 PC Meeting	9	10	11	12 & 13
14	15	16 - TAC Meeting	17	18	19 & 20
21 - City Coun. Mtg	22 PC Meeting	23	24	25	26 & 27
28 Budget Committee Meeting #1 at 6:00 PM	29	30			

May

M	Tu	W	Th	F	Sa/Su
			1	2	3 & 4
5 - City Coun. Mtg	6	7	8	9	10 & 11
12 **FURA mtg @ 5PM	13 PC Meeting	14	15	16	17 & 18
13 City Budget Committee Meeting #2 at 6:00 PM					
19 - City Coun. Mtg	20	21 - TAC Meeting	22	23	24 & 25
26 Memorial Day Holiday	27 PC Meeting	28	29	30	31 & 1

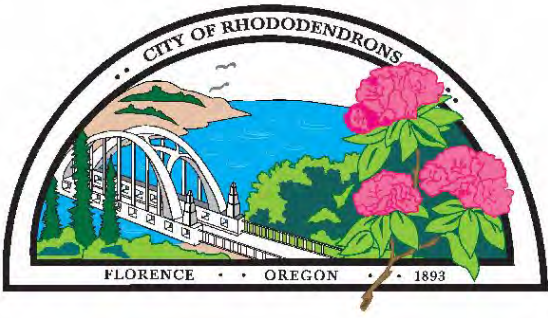
June

M	Tu	W	Th	F	Sa/Su
2 - City Coun. Mtg Adopt City Budget @ 7PM	3	4	5	6	7 & 8
9	10 PC Meeting	11	12	13	14 & 15
16 - City Coun. Mtg	17	18 - TAC Meeting	19	20	21 & 22
23	24 PC Meeting	25	26	27	28 & 29
30					

****FURA** FURA Budget Committee will meet at 5:00 PM on 5/12/14 - after FURA adjourns, the City Budget Committee Meeting will begin.

LEGEND:

City Council Mtg	Budget Mtg	PC Meeting	TAC Mtg
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City Budget Detail Section

Fiscal Year 2014 – 2015

**CITY OF FLORENCE
FOR THE FISCAL YEAR 2014-15
CITY WIDE - SUMMARY REPORT**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 5,451,331	\$ 6,398,110	\$ 6,301,300	\$ 7,200,139	\$ 7,200,139	\$ 7,200,139
REVENUES						
PROPERTY TAXES	\$ 2,200,207	\$ 2,219,578	\$ 2,408,600	\$ 2,515,500	\$ 2,515,500	\$ 2,515,500
CHARGES FOR SERVICES	5,008,089	5,548,836	5,647,300	5,912,850	5,912,850	5,912,850
ROOM TAX	248,911	244,075	250,000	278,000	278,000	278,000
LICENSES & FEES	94,452	93,719	86,200	92,100	92,100	92,100
FINES & FORFEITURES	233,981	245,659	260,000	265,000	265,000	265,000
STATE SHARED REV & TAXES	715,305	721,713	759,000	975,300	975,300	975,300
ASSESSMENTS	43,646	42,143	31,900	35,412	35,412	35,412
FRANCHISE FEES	498,963	487,205	500,700	496,800	496,800	496,800
POLICE & 911 EMERGENCY CONTRACT FE	286,190	308,749	320,900	300,500	300,500	300,500
PLANNING DEPT FEES	28,241	9,526	12,000	16,500	16,500	16,500
BUILDING DEPT FEES	172,046	140,974	141,300	190,800	190,800	190,800
AIRPORT REVENUES	111,004	90,497	103,000	131,610	131,610	131,610
SYSTEM DEVELOPMENT CHARGES FEES	148,252	42,634	63,096	129,200	129,200	129,200
FEC FEES	345,881	267,403	271,900	323,100	323,100	323,100
PROCEEDS FROM DEBT	3,127,520	2,887,510	825,000	1,845,000	1,845,000	1,845,000
GRANT REVENUE	1,954,671	2,202,502	584,800	1,056,900	1,056,900	1,056,900
RENTAL	16,975	24,195	18,000	25,650	25,650	25,650
INTEREST	51,801	60,366	42,180	60,800	60,800	60,800
FURA REIMB. FOR CITY STAFF TIME	9,468	10,440	5,000	7,000	7,000	7,000
LANE COUNTY IGA FOR FEC	150,530	182,171	236,974	95,600	95,600	95,600
OTHER	49,916	22,253	13,000	19,300	19,300	19,300
TRANSFERS IN	5,349,170	3,136,117	3,356,189	3,456,917	3,456,917	3,456,917
TOTAL REVENUES	20,845,219	18,988,265	15,937,039	18,229,839	18,229,839	18,229,839
Total Resources	26,296,550	25,386,375	22,238,339	25,429,978	25,429,978	25,429,978
REQUIREMENTS						
PERSONNEL SERVICES						
COMMUNITY DEVELOPMENT	422,403	284,075	288,190	386,959	386,959	386,959
MUNICIPAL COURT	133,027	123,580	167,950	169,668	169,668	169,668
POLICE	1,896,202	1,885,098	2,067,990	2,087,018	2,087,018	2,087,018
ADMINISTRATIVE PROGRAM	591,248	478,209	613,215	708,178	708,178	708,178
PARKS	61,663	65,520	68,700	69,232	69,232	69,232
FEC	231,460	214,836	235,140	301,529	301,529	301,529
STREETS	49,645	53,422	60,190	59,774	59,774	59,774
PW'S ENTERPRISE FUND	1,216,066	1,209,599	1,297,239	1,262,985	1,262,985	1,262,985
TOTAL PERSONNEL SERVICES	4,601,714	4,314,339	4,798,614	5,045,343	5,045,343	5,045,343
MATERIALS & SERVICES						
COMMUNITY DEVELOPMENT	149,816	213,129	264,650	220,626	220,626	220,626
MUNICIPAL COURT	113,455	117,578	135,650	137,700	137,700	137,700
POLICE	313,325	310,418	333,496	373,391	373,391	373,391
ADMINISTRATIVE PROGRAM	328,523	291,757	375,800	355,094	355,094	355,094
PARKS	75,399	39,483	55,600	62,613	62,613	62,613
NON-DEPARTMENTAL	100,522	95,000	45,600	47,800	47,800	47,800
ROOM TAX	-	-	50,000	111,200	111,200	111,200
FEC	274,129	223,339	269,200	317,035	317,035	317,035
STREETS	238,158	227,455	239,100	238,184	238,184	238,184
PW'S ENTERPRISE FUND	873,062	884,022	1,019,438	1,000,994	1,000,994	1,000,994
AIRPORT	117,056	81,527	95,550	89,686	89,686	89,686
T&A FUNDS	5,501	10,522	2,220	-	-	-
TOTAL MATERIALS & SERVICES	2,588,946	2,494,230	2,886,304	2,954,323	2,954,323	2,954,323

**CITY OF FLORENCE
FOR THE FISCAL YEAR 2014-15
CITY WIDE - SUMMARY REPORT**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
CAPITAL OUTLAY						
POLICE	\$ 6,800	\$ 89,646	\$ 55,000	\$ 120,000	\$ 120,000	\$ 120,000
ADMINISTRATIVE PROGRAM	200,918	70,448	167,000	130,000	130,000	130,000
PARKS	38,276	55,568	15,000	10,000	10,000	10,000
NON-DEPARTMENTAL	539,036	17,651	-	-	-	-
9-1-1 EMERGENCY FUND	-	-	266,000	-	-	-
FEC	30,038	44,318	25,000	220,000	220,000	220,000
STREETS	383,955	1,365,386	1,035,000	1,725,000	1,725,000	1,725,000
AIRPORT	950,146	-	-	-	-	-
PW'S ENTERPRISE FUND	<u>3,086,048</u>	<u>3,427,102</u>	<u>1,542,000</u>	<u>2,280,000</u>	<u>2,280,000</u>	<u>2,280,000</u>
TOTAL CAPITAL OUTLAY	<u>5,235,217</u>	<u>5,070,119</u>	<u>3,105,000</u>	<u>4,485,000</u>	<u>4,485,000</u>	<u>4,485,000</u>
DEBT SERVICE						
ADMINISTRATIVE PROGRAM	7,690	25,274	51,169	35,170	35,170	35,170
FEC	-	-	-	25,000	25,000	25,000
STREETS	43,811	91,140	152,704	146,915	146,915	146,915
PW'S ENTERPRISE FUND	387,995	1,908,575	793,011	667,766	667,766	667,766
AIRPORT	50,487	48,837	52,187	50,262	50,262	50,262
DEBT SERVICE	<u>1,633,410</u>	<u>1,554,120</u>	<u>1,544,436</u>	<u>1,742,817</u>	<u>1,742,817</u>	<u>1,742,817</u>
TOTAL DEBT SERVICE	<u>2,123,393</u>	<u>3,627,946</u>	<u>2,593,507</u>	<u>2,667,930</u>	<u>2,667,930</u>	<u>2,667,930</u>
TRANSFERS OUT						
COMMUNITY DEVELOPMENT	37,848	-	-	-	-	-
ADMINISTRATIVE PROGRAM	13,406	14,981	15,284	15,503	15,503	15,503
PARKS	3,351	3,745	3,709	3,877	3,877	3,877
NON-DEPARTMENTAL	129,510	57,400	59,362	196,725	196,725	196,725
9-1-1 EMERGENCY FUND	228,192	216,500	241,950	207,050	207,050	207,050
ROOM TAX FUND	315,000	245,800	200,000	166,800	166,800	166,800
FEC	57,551	49,334	57,960	-	-	-
STREETS	245,457	239,370	626,521	614,995	614,995	614,995
PW'S ENTERPRISE FUND	2,350,826	2,296,238	2,147,403	2,247,967	2,247,967	2,247,967
TO CLOSE BLDG/FECRESERVE/RTM#	321,519	-	-	-	-	-
DEBT SERVICE FUND	1,643,200	9,358	-	-	-	-
T&A FUNDS	<u>3,310</u>	<u>3,391</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
TOTAL TRANSFERS OUT	<u>5,349,170</u>	<u>3,136,117</u>	<u>3,356,189</u>	<u>3,456,917</u>	<u>3,456,917</u>	<u>3,456,917</u>
REQUIREMENTS BEFORE CONTINGENCY	<u>19,898,440</u>	<u>18,642,751</u>	<u>16,739,614</u>	<u>18,609,513</u>	<u>18,609,513</u>	<u>18,609,513</u>
NET CHANGE IN GEN FUND BAL BEFORE CONTINGENCY/UEFB	<u>946,779</u>	<u>345,514</u>	<u>(802,575)</u>	<u>(379,674)</u>	<u>(2,400,017)</u>	<u>\$ (2,400,017)</u>
CONTINGENCY	-	-	1,298,000	1,805,000	1,805,000	1,805,000
REQUIREMENTS BEFORE UEFB	<u>19,898,440</u>	<u>18,642,751</u>	<u>18,037,614</u>	<u>20,414,513</u>	<u>20,414,513</u>	<u>20,414,513</u>
UNAPPROPRIATED END FUND BAL (UEFB)	-	-	4,200,725	5,015,465	5,015,465	\$ 5,015,465
TOTAL REQUIREMENTS	<u>19,898,440</u>	<u>18,642,751</u>	<u>22,238,339</u>	<u>25,429,978</u>	<u>25,429,978</u>	<u>25,429,978</u>
TOTAL NET CHANGE IN CITY WIDE FUND BAL	<u>946,779</u>	<u>345,514</u>	<u>(6,301,300)</u>	<u>(7,200,139)</u>	<u>(7,200,139)</u>	<u>(7,200,139)</u>
ENDING FUND BALANCE	<u>\$ 6,398,110</u>	<u>\$ 6,743,624</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF FLORENCE
FOR THE FISCAL YEAR 2014-15
GENERAL FUND - SUMMARY REPORT**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 1,762,826	\$ 1,737,564	\$ 1,980,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
RESOURCES						
PROPERTY TAXES	\$ 1,877,531	\$ 1,894,914	\$ 2,097,600	\$ 2,272,000	\$ 2,272,000	\$ 2,272,000
LICENSES & FEES	94,452	93,719	86,200	92,100	92,100	92,100
FINES & FORFEITURES	233,981	245,659	260,000	265,000	265,000	265,000
STATE SHARED REVENUE TAXES	191,917	199,858	212,000	215,300	215,300	215,300
FRANCHISE FEES	498,963	487,205	500,700	496,800	496,800	496,800
POLICE CONTRACT FEES	140,698	143,375	145,000	148,500	148,500	148,500
PLANNING DEPT FEES	28,241	9,526	12,000	16,500	16,500	16,500
BUILDING DEPT FEES	172,046	140,974	141,300	190,800	190,800	190,800
PROCEEDS FROM DEBT	56,500	90,000	-	-	-	-
GRANT REVENUE	149,626	112,632	78,800	18,900	18,900	18,900
RENTAL	16,975	17,080	18,000	18,000	18,000	18,000
INTEREST	16,705	17,765	18,000	16,300	16,300	16,300
FURA REIMB. FOR CITY STAFF TIME	9,468	10,440	5,000	7,000	7,000	7,000
OTHER	34,185	10,647	8,000	11,300	11,300	11,300
TRANSFERS IN	1,615,868	1,148,545	1,026,104	994,346	994,346	994,346
TOTAL RESOURCES	<u>5,137,156</u>	<u>4,622,339</u>	<u>4,608,704</u>	<u>4,762,846</u>	<u>4,762,846</u>	<u>4,762,846</u>
REQUIREMENTS						
PERSONNEL SERVICES						
COMMUNITY DEVELOPMENT	422,403	284,075	288,190	386,959	386,959	386,959
MUNICIPAL COURT	133,027	123,580	167,950	169,668	169,668	169,668
POLICE	1,896,202	1,885,098	2,067,990	2,087,018	2,087,018	2,087,018
ADMINISTRATIVE PROGRAM	591,248	478,209	613,215	708,178	708,178	708,178
PARKS	61,663	65,520	68,700	69,232	69,232	69,232
TOTAL PERSONNEL SERVICES	<u>3,104,543</u>	<u>2,836,482</u>	<u>3,206,045</u>	<u>3,421,055</u>	<u>3,421,055</u>	<u>3,421,055</u>
MATERIALS & SERVICES						
COMMUNITY DEVELOPMENT	149,816	213,129	264,650	220,626	220,626	220,626
MUNICIPAL COURT	113,455	117,578	135,650	137,700	137,700	137,700
POLICE	313,325	310,418	333,496	373,391	373,391	373,391
ADMINISTRATIVE PROGRAM	328,523	291,756	375,800	355,094	355,094	355,094
PARKS	75,399	39,483	55,600	62,613	62,613	62,613
NON-DEPARTMENTAL	100,522	95,000	45,600	47,800	47,800	47,800
TOTAL MATERIALS & SERVICES	<u>1,081,040</u>	<u>1,067,364</u>	<u>1,210,796</u>	<u>1,197,224</u>	<u>1,197,224</u>	<u>1,197,224</u>
CAPITAL OUTLAY						
POLICE	6,800	89,646	55,000	120,000	120,000	120,000
ADMINISTRATIVE PROGRAM	200,918	70,448	167,000	130,000	130,000	130,000
PARKS	38,276	55,568	15,000	10,000	10,000	10,000
NON-DEPARTMENTAL	539,036	17,651	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>785,030</u>	<u>233,313</u>	<u>237,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>
DEBT SERVICE						
ADMINISTRATIVE PROGRAM	7,690	15,380	15,381	15,383	15,383	15,383
POLICE	-	9,894	35,788	19,787	19,787	19,787
TOTAL DEBT SERVICE	<u>7,690</u>	<u>25,274</u>	<u>51,169</u>	<u>35,170</u>	<u>35,170</u>	<u>35,170</u>
REQUIREMENTS BEFORE TRANSFERS AND CONTINGENCY	<u>4,978,303</u>	<u>4,162,433</u>	<u>4,705,010</u>	<u>4,913,449</u>	<u>4,913,449</u>	<u>4,913,449</u>
TRANSFERS OUT						
COMMUNITY DEVELOPMENT	37,848	-	-	-	-	-
ADMINISTRATIVE PROGRAM	13,406	14,981	15,284	15,503	15,503	15,503
PARKS	3,351	3,745	3,709	3,877	3,877	3,877
NON-DEPARTMENTAL	129,510	57,400	59,362	196,725	196,725	196,725
TOTAL TRANSFERS OUT	<u>184,115</u>	<u>76,126</u>	<u>78,355</u>	<u>216,105</u>	<u>216,105</u>	<u>216,105</u>
REQUIREMENTS BEFORE CONTINGENCY	<u>5,162,418</u>	<u>4,238,559</u>	<u>4,783,365</u>	<u>5,129,554</u>	<u>5,129,554</u>	<u>5,129,554</u>
NET CHANGE IN GEN FUND BAL BEFORE CONTINGENCY/UEFB	<u>\$ (25,262)</u>	<u>\$ 383,780</u>	<u>\$ (174,661)</u>	<u>\$ (366,708)</u>	<u>\$ (366,708)</u>	<u>\$ (366,708)</u>
CONTINGENCY	-	-	450,000	760,000	760,000	760,000
REQUIREMENTS BEFORE UEFB	<u>5,162,418</u>	<u>4,238,559</u>	<u>5,233,365</u>	<u>5,889,554</u>	<u>5,889,554</u>	<u>5,889,554</u>
RESERVED UEFB	-	-	280,000	300,000	300,000	300,000
UNAPPROPRIATED END FUND BAL (UEFB)	-	-	1,075,339	573,292	573,292	573,292
TOTAL REQUIREMENTS	<u>5,162,418</u>	<u>4,238,559</u>	<u>6,588,704</u>	<u>6,762,846</u>	<u>6,762,846</u>	<u>6,762,846</u>
TOTAL NET CHANGE IN GEN FUND BAL	<u>\$ (25,262)</u>	<u>\$ 383,780</u>	<u>\$ (1,980,000)</u>	<u>\$ (2,000,000)</u>	<u>\$ (2,000,000)</u>	<u>\$ (2,000,000)</u>
ENDING FUND BALANCE	<u>\$ 1,737,564</u>	<u>\$ 2,121,344</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
1,762,826	1,737,564	1,980,000	001-000-401000	CARRYOVER	2,000,000	2,000,000	2,000,000
19,066	224,274	45,000	001-000-402000	PRIOR YEAR TAXES	50,000	50,000	50,000
16,705	17,765	18,000	001-000-403000	INTEREST INCOME	16,300	16,300	16,300
239	210	0	001-000-403005	NSF CHECK/ACH FEES	0	0	0
90,206	88,107	82,000	001-000-404000	LICENSES & FEES	87,000	87,000	87,000
137	432	0	001-000-404005	PUBLIC RECORDS REQU	0	0	0
233,981	245,659	260,000	001-000-405000	FINES & FORFEITURES	265,000	265,000	265,000
16,975	17,080	18,000	001-000-406000	MISC RENTALS	18,000	18,000	18,000
108,115	112,852	120,000	001-000-407000	OLCC LIQUOR TAX	124,000	124,000	124,000
12,385	12,033	12,000	001-000-408000	STATE CIGARETTE TAX	11,300	11,300	11,300
390,031	379,319	390,000	001-000-410000	FRANCHISE FEES - ELEC	387,000	387,000	387,000
51,033	45,625	48,000	001-000-411000	FRANCHISE FEES - TELE	37,000	37,000	37,000
54,097	57,330	57,000	001-000-412000	FRANCHISE FEES - CLBL	65,000	65,000	65,000
1,856	3,167	3,000	001-000-413000	FRANCHISE FEES - COM	6,000	6,000	6,000
1,946	1,764	2,700	001-000-414000	FRANCHISE FEES - WAT	1,800	1,800	1,800
1,052	2,220	2,600	001-000-431000	IN LIEU OF TAXES	2,000	2,000	2,000
132,069	134,710	136,700	001-000-431060	CONTRACT POLICE SER	142,500	142,500	142,500
750	0	0	001-000-431090	ALARM REINSTATEMENT	0	0	0
250	650	0	001-000-431095	STREET CLOSURE PER	0	0	0
2,100	2,333	2,100	001-000-431105	REPORTS,FINGERPRINT	0	0	0
4,508	5,840	5,100	001-000-431110	IMPOUND FEES/MENTAL	5,000	5,000	5,000
28,241	9,526	12,000	001-000-431117	PLANNING/ZONING FEES	16,500	16,500	16,500
172,025	0	0	001-000-431200	BUILDING DEPARTMENT	0	0	0
0	64,775	62,000	001-000-431210	BUILDING PERMIT FEES	75,100	75,100	75,100
0	476	2,000	001-000-431215	MOBILE HOME PERMIT F	1,300	1,300	1,300
0	21,624	27,000	001-000-431220	ELECTRICAL PERMIT FE	45,600	45,600	45,600
0	6,122	5,400	001-000-431225	COMMERCIAL PLUMBING	8,500	8,500	8,500
0	5,201	5,100	001-000-431226	RESIDENTIAL PLUMBING	11,000	11,000	11,000
21	110	300	001-000-431229	CONST. EXCISE TAX AD	300	300	300
0	35,585	31,200	001-000-431230	BDLG PLAN REVIEW FEE	38,500	38,500	38,500
0	7,081	8,300	001-000-431235	BDLG DEPT - OTHER FE	10,500	10,500	10,500
0	90,000	0	001-000-432015	LOAN PROCEEDS	0	0	0
56,500	0	0	001-000-432022	LOAN PROCEEDS - ST L	0	0	0
1,021	442	1,100	001-000-438500	WEAPON REIMBURSEME	1,000	1,000	1,000
0	50	0	001-000-438607	K-9 CONTRIBUTIONS	0	0	0
71,417	74,973	80,000	001-000-438609	OREGON REVENUE SHA	80,000	80,000	80,000
32,574	4,993	8,000	001-000-439000	OTHER	4,100	4,100	4,100
3,870	4,320	4,200	001-000-439500	LIEN SEARCH FEES	5,100	5,100	5,100
1,614	5,650	0	001-000-440001	MISCELLANEOUS REVE	7,200	7,200	7,200
20,458	0	0	001-000-460010	DONATION RESTRCTD 1	0	0	0
17,676	6,338	6,100	001-000-460104	GRANTS: POLICE DEPAR	6,200	6,200	6,200
6,860	5,450	4,000	001-000-460304	FEDERAL GRANT: OACP	4,000	4,000	4,000
780	1,920	1,500	001-000-460305	FEDERAL GRANT: SAFET	1,500	1,500	1,500
8,000	7,200	7,200	001-000-460307	FEDERAL GRANT: CZM D	7,200	7,200	7,200
85,069	91,224	60,000	001-000-460321	FEDERAL GRANT - EPA	0	0	0
10,783	0	0	001-000-460330	FEDERAL GRANT - TRAN	0	0	0
0	500	0	001-000-470301	CIS WORKSITE WELLNE	0	0	0
228,192	216,500	241,950	001-000-490002	TRANS FROM 9-1-1	207,050	207,050	207,050
92,042	95,023	96,070	001-000-490017	IN LIEU OF FRANCHISE -	101,850	101,850	101,850
123,904	138,912	143,260	001-000-490019	IN LIEU OF FRAN - WAST	149,430	149,430	149,430
690,611	652,310	544,824	001-000-490049	TRANSFER IN: ADMIN SE	536,016	536,016	536,016
65,000	45,800	0	001-000-490050	TRANSFER FROM TRT F	0	0	0
50,000	0	0	001-000-490052	TRANSFER IN - TO PARK	0	0	0
200,000	0	0	001-000-490053	TRANSFER IN - LOCAP P	0	0	0
37,848	0	0	001-000-490054	TRANSFER FROM BUILDI	0	0	0
68,286	0	0	001-000-490055	TRANSFER FROM GRAN	0	0	0
13,030	0	0	001-000-490056	TRANSFER IN - LOAN RE	0	0	0

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
8,955	0	0	001-000-490057	TRANSFER IN - BUILDIN	0	0	0
38,000	0	0	001-000-490502	TRANSFER IN - BANCRO	0	0	0
1,857,413	1,668,420	2,050,000	001-000-499997	CURRENT YEAR PROPE	2,220,000	2,220,000	2,220,000
9,468	10,440	5,000	001-000-499999	FURA REIMB FOR CITY S	7,000	7,000	7,000
6,899,982	6,359,903	6,588,704		TOTAL REVENUES	6,762,846	6,762,846	6,762,846

**CITY OF FLORENCE
PROGRAM SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

COMMUNITY DEVELOPMENT PROGRAM

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
PLANNING						
RESOURCES						
REVENUES	\$ 132,093	\$ 107,950	\$ 79,200	\$ 23,700	\$ 23,700	\$ 23,700
TRANSFERS IN	<u>114,162</u>	<u>54,636</u>	<u>66,718</u>	<u>84,823</u>	<u>84,823</u>	<u>84,823</u>
TOTAL RESOURCES	<u>246,255</u>	<u>162,586</u>	<u>145,918</u>	<u>108,523</u>	<u>108,523</u>	<u>108,523</u>
REQUIREMENTS						
PERSONNEL SERVICES	336,479	181,172	204,420	302,275	302,275	302,275
MATERIALS & SERVICES	138,716	145,321	141,650	61,513	61,513	61,513
CAPITAL OUTLAY	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
TOTAL REQUIREMENTS	<u>475,195</u>	<u>326,493</u>	<u>346,070</u>	<u>363,788</u>	<u>363,788</u>	<u>363,788</u>
PLANNING DEPARTMENT'S NET CHANGE IN GENERAL FUND BALANCE	<u>\$ (228,940)</u>	<u>\$ (163,907)</u>	<u>\$ (200,152)</u>	<u>\$ (255,265)</u>	<u>\$ (255,265)</u>	<u>\$ (255,265)</u>
BUILDING						
RESOURCES						
REVENUES	\$ 172,046	\$ 140,974	\$ 141,300	\$ 190,800	\$ 190,800	\$ 190,800
TRANSFERS IN	<u>8,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESOURCES	<u>181,001</u>	<u>140,974</u>	<u>141,300</u>	<u>190,800</u>	<u>190,800</u>	<u>190,800</u>
REQUIREMENTS						
PERSONNEL SERVICES	85,924	102,903	83,770	84,684	84,684	84,684
MATERIALS & SERVICES	11,100	67,808	123,000	159,113	159,113	159,113
CAPITAL OUTLAY	-	-	-	-	-	-
TRANSFERS OUT	<u>37,848</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REQUIREMENTS	<u>134,872</u>	<u>170,711</u>	<u>206,770</u>	<u>243,797</u>	<u>243,797</u>	<u>243,797</u>
BUILDING DEPARTMENT'S NET CHANGE IN GENERAL FUND BALANCE	<u>\$ 46,129</u>	<u>\$ (29,737)</u>	<u>\$ (65,470)</u>	<u>\$ (52,997)</u>	<u>\$ (52,997)</u>	<u>\$ (52,997)</u>
COMMUNITY DEVELOPMENT NET TOTALS	<u>\$ (182,811)</u>	<u>\$ (193,644)</u>	<u>\$ (265,622)</u>	<u>\$ (308,262)</u>	<u>\$ (308,262)</u>	<u>\$ (308,262)</u>
TOTAL COMMUNITY DEVELOPMENT PROGRAM REQUIREMENTS	<u>\$ 610,067</u>	<u>\$ 497,204</u>	<u>\$ 552,840</u>	<u>\$ 607,585</u>	<u>\$ 607,585</u>	<u>\$ 607,585</u>

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	
DEPARTMENT: PLANNING	STAFF LEVEL FTE:	2.5	2.5	4.0
PROGRAM: COMMUNITY DEVELOPMENT	FUND: GENERAL FUND			

Department Description

The Planning Department is responsible for administering all planning and land-use related functions of the City. This department provides customer service to answer citizen questions concerning land development and zoning codes. The department processes all land use applications at the staff, Planning Commission, and City Council level, and ensures compliance with state land use and waste disposal laws. Planning is responsible for the staff support of the Planning Commission, Environmental Management Advisory Committee and Transit Advisory Committee. A new position has been added to the Planning Department for this budget year with the transferring of the Code Enforcement position and function from the Police Department to the Planning Department. Code Enforcement serves to enhance the quality of life in our community and to protect citizens and their property. The Code Enforcement Officer provides education and enforcement of our City ordinances to businesses, property owners, and residents regarding various topics such as, but not limited to, waste disposal, abandoned vehicles, sign ordinances, noxious vegetation, parking, and animal control.

Budget Comments

Revenues to support the department services come from Planning/Zoning fees, grant funds, and unrestricted General Fund Revenues. We are projecting a similar level of planning application fee revenue for the next year as compared to actual 2013-14 planning application fee revenues. We anticipate receiving \$7,200 from the Federal Grant for Coastal Zone Management (CZM) administered by the Department of Land Conservation and Development (DLCD).

Significant Changes

The Planning Department has seen many significant staffing changes throughout the 2012, 2013, and 2014 fiscal years due to the recession. Since 2012, the job duties for the Planning Director were taken over by the City Recorder and the salary for that position was split between the Planning and City Manager's office. In response to a slow but steady turnaround in the economy, staffing for the 2014-15 budget includes a transition to a full-time Planning Director, as well as a Senior Planner and Planning Technician. New to this year is the inclusion of a full-time Code Enforcement Officer which has been historically accounted for in the Police Department.

There have also been significant changes in the materials and services line items, for instance the Contractual Services line item to pay for contractual planning services has been significantly decreased for the FY15 year due to the return of the Senior Planner. A carryover item from the FY14 budget is the Application Fees line item which reports a revised estimate of the cost for the Lane County Co-adoption of the Comprehensive Plan process (if the City is even required to pay the fee), in order to spread the cost of Lane County application fees over two fiscal years. There is no longer a line item for the Environmental Protection Agency (EPA) grant expenditures as the grant was completed in the 2013-14 budget year. Vehicle and Operation line item has been added this year because the Code Enforcement Officer has a City vehicle assigned to that position.

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
PLANNING & DEVELOPM PERSONNEL SERVICES:							
99,799	73,525	70,000	001-005-100059	PLANNING DIRECTOR	79,716	79,716	79,716
50,225	25,201	32,100	001-005-100061	PLANNING TECHNICIAN	31,974	31,974	31,974
0	28,908	0	001-005-100062	ASSOCIATE PLANNER	0	0	0
44,244	3,326	0	001-005-100063	ASSISTANT PLANNER	0	0	0
0	0	0	001-005-100064	CODE ENFORCEMENT	34,575	34,575	34,575
57,792	0	31,900	001-005-100067	SENIOR PLANNER	62,365	62,365	62,365
535	111	500	001-005-100111	OVERTIME	500	500	500
256	940	1,340	001-005-104600	UNEMPLOYMENT INSUR	3,338	3,338	3,338
19,423	10,012	9,000	001-005-104700	SOCIAL SECURITY	14,912	14,912	14,912
38,397	29,819	40,240	001-005-104800	MEDICAL INSURANCE	54,716	54,716	54,716
3,721	162	0	001-005-104801	DENTAL INSURANCE	0	0	0
1,014	581	750	001-005-104802	LIFE AND DISABILITIY INS	986	986	986
2,110	1,005	2,150	001-005-104900	WORKER'S COMPENSAT	4,993	4,993	4,993
24,795	10,504	15,940	001-005-105002	RETIREMENT PLAN	13,700	13,700	13,700
2,105	720	500	001-005-105003	ALLOWANCES	500	500	500
(7,938)	(3,642)	0	001-005-199999	ACCRUED PAYROLL EXP	0	0	0
336,479	181,172	204,420		TOTAL PERSONNEL SER	302,275	302,275	302,275
MATERIALS AND SERVI							
1,764	6,224	0	001-005-200049	CONTRACT LABOR	0	0	0
3,109	2,614	10,500	001-005-200100	SUPPLIES	11,000	11,000	11,000
2,483	1,158	8,000	001-005-200200	PROFESSIONAL DEVELO	8,900	8,900	8,900
450	640	800	001-005-200300	MEMBERSHIP AND DUES	0	0	0
1,886	0	0	001-005-200330	TGM GRANT EXPENSE	0	0	0
3,194	2,316	2,350	001-005-200400	TELEPHONE/INTERNET	2,400	2,400	2,400
18	0	0	001-005-201500	VEHICLE OPERATION &	3,400	3,400	3,400
910	1,221	2,500	001-005-202100	POSTAGE	0	0	0
78,404	81,408	60,000	001-005-202202	EPA GRANT EXPENSE	0	0	0
5,358	3,868	4,800	001-005-202300	MAINTENANCE AGREEM	3,900	3,900	3,900
0	0	20,000	001-005-202401	APPLICATION FEES	14,000	14,000	14,000
18,013	37,724	20,000	001-005-203000	CONTRACTUAL SERVICE	5,000	5,000	5,000
794	2,430	2,700	001-005-203250	INSURANCE	3,413	3,413	3,413
1,378	2,016	2,800	001-005-203600	LEGAL NOTICES	2,500	2,500	2,500
6,525	3,390	7,200	001-005-280000	VIDEO TAPE MEETINGS	7,000	7,000	7,000
13,030	0	0	001-005-280100	HABITAT REHAB LOAN	0	0	0
1,210	120	0	001-005-290000	OTHER	0	0	0
191	191	0	001-005-290050	BANK CHARGES	0	0	0
138,716	145,321	141,650		TOTAL MATERIALS AND	61,513	61,513	61,513
475,195	326,493	346,070		TOTAL PLANNING & DEV	363,788	363,788	363,788

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
DEPARTMENT: BUILDING	STAFF LEVEL FTE: 1.5	1.0	1.0
PROGRAM: COMMUNITY DEVELOPMENT	FUND: GENERAL FUND		

Department Description

The Building Department is responsible for administering all functions related to execution of State Building Code regulations. Personnel assist the public in determining when permits are required, the type of permits necessary, fees, scheduling inspections and issuance of licenses. In addition the staff issues sign permits, assigns addresses, and maintains historical building records.

Budget Comments

Revenues to support the Building Department come primarily from Building Permit Fees (79%) with the remaining source of funding from unrestricted General Fund revenues (21%). The recession has seen a gradual turnaround over the past year. Between FY13 and FY14, the City of Florence realized an approximate 20% increase in building permit revenue. Due to this trend, the proposed FY15 budget projects a 10% increase in building permit revenue over the current FY14 projections. Revised 2013-14 Building Permit Revenue projections are expected to be \$173,000. The budget includes our best estimate that 2014-15 building permit activity will increase approximately 10% or \$190,800.

Significant Changes

The Building Department has seen quite a few changes over the course of the fiscal years ending 2012, 2013, 2014 resulting from the recession. In FY13 the Building Official position was eliminated and the City began contracting building inspection services with a company called "The Building Department LLC" to perform the plan review and inspections necessary to ensure building safety and to comply with state law. The City pays "The Building Department LLC" 75% of building permit fees to perform their services. In response to the gradual increase in building department revenue, the inspection services expenditure line item includes a substantial increase from the FY14 budget from \$110,000 to \$143,000. This signifies an estimate of a 10% increase in costs for inspection services from current FY14 projections of \$130,000.

Should the City continue to see an increase in building permit activity, staff will assess the building department activity to ascertain whether or not it would behoove the City to re-establish an in-house Building Official position.

There have also been minor changes to the materials and services line items, including additional estimates for supplies for the purchase of building code books and vehicle operation to cover important maintenance to the building department vehicle.

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
BUILDING DEPARTMENT PERSONNEL SERVICES:							
0	25,201	53,000	001-006-100058	BUILDING TECHNICIAN	54,610	54,610	54,610
61,850	45,927	0	001-006-100064	BUILDING OFFICIAL	0	0	0
0	0	500	001-006-100111	OVERTIME	500	500	500
64	481	550	001-006-104600	UNEMPLOYMENT INSUR	874	874	874
4,875	5,424	3,500	001-006-104700	SOCIAL SECURITY	3,781	3,781	3,781
14,505	19,026	18,400	001-006-104800	MEDICAL INSURANCE	18,627	18,627	18,627
1,656	208	0	001-006-104801	DENTAL INSURANCE	0	0	0
256	313	270	001-006-104802	LIFE/DISABILITY INSURA	856	856	856
856	601	180	001-006-104900	WORKER'S COMPENSAT	254	254	254
4,245	5,407	7,370	001-006-105002	RETIREMENT PLAN	5,182	5,182	5,182
369	332	0	001-006-105003	ALLOWANCES	0	0	0
(2,751)	(18)	0	001-006-199999	ACCRUED PAYROLL EXP	0	0	0
85,924	102,903	83,770	TOTAL PERSONNEL SER		84,684	84,684	84,684
MATERIALS AND SERVI							
0	56,604	110,000	001-006-200050	BDLG LLC INSPECTION S	143,000	143,000	143,000
967	322	2,000	001-006-200101	SUPPLIES	2,500	2,500	2,500
1,751	2,421	1,500	001-006-200200	PROFESSIONAL DEVELO	1,800	1,800	1,800
175	225	300	001-006-200300	MEMBERSHIP AND DUES	0	0	0
1,945	941	800	001-006-200400	TELEPHONE/INTERNET	1,100	1,100	1,100
629	362	0	001-006-201500	VEHICLE OPERATION &	1,800	1,800	1,800
88	0	200	001-006-202000	PUBLICATIONS & SUBSC	0	0	0
2,565	2,382	2,500	001-006-202300	MAINTENANCE AGREEM	2,500	2,500	2,500
1,344	2,430	2,700	001-006-203250	INSURANCE	3,413	3,413	3,413
8	0	0	001-006-290000	OTHER	0	0	0
1,627	2,121	3,000	001-006-290050	BANK CHARGES	3,000	3,000	3,000
11,100	67,808	123,000	TOTAL MATERIALS AND		159,113	159,113	159,113
TRANSFERS:							
37,848	0	0	001-006-500501	TRANSFER TO PLNNING	0	0	0
37,848	0	0	TOTAL TRANSFERS		0	0	0
134,873	170,711	206,770	TOTAL BUILDING DEPAR		243,797	243,797	243,797

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

			<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
PROGRAM:	MUNICIPAL COURT	STAFF LEVEL FTE:	2.0	2.5	2.5
FUND:	GENERAL FUND				

Program Description

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

Budget Comments

Revenues to support the Municipal Court Department are derived primarily from Fines Revenue (86%) with the remainder coming from unrestricted General Fund revenues (14%). The municipal court employees facilitate the process for judges, attorneys, and clients, by administering the daily court business. They schedule trial dates, handle all official correspondence, and oversee a wide-variety of criminal cases and violations. Materials and services expenditures provide for contract services for our Judge, Public Defender and Prosecutor.

Significant Changes

The 2013-14 Municipal Court budget contained significant changes that included the addition of two court days per month, with a corresponding increase in pay for the Judge; an adjustment in the City contract prosecutor's hourly rate of pay; and the conversion of a temporary employee to a part-time City employee. The Municipal Court Department 2014-15 budgeted operational costs have remained virtually the same in comparison to the previous year. The budget for this year continues the increased level of service with two additional court days per month that were approved in last year's budget.

The City has had the opportunity to dedicate extra time in Court to Show Cause Arraignments. The benefit of the Judge being able to hold defendants accountable has had a positive impact on the City's fine collection rates. With the changes made in the previous budget year the Court revenue is on track to increase 4% or \$10,000 in court fine collections over the last twelve months. Revenues budgeted for the 2014-15 year (\$265,000 Fines Revenue) project that we will continue the trend into this budget year.

**CITY OF FLORENCE
PROGRAM SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

MUNICIPAL COURT PROGRAM

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
RESOURCES						
REVENUES	\$ 233,981	\$ 245,659	\$ 260,000	\$ 265,000	\$ 265,000	\$ 265,000
TRANSFERS IN	-	-	-	-	-	-
TOTAL RESOURCES	<u>233,981</u>	<u>245,659</u>	<u>260,000</u>	<u>265,000</u>	<u>265,000</u>	<u>265,000</u>
REQUIREMENTS						
PERSONNEL SERVICES	133,027	123,580	167,950	169,668	169,668	169,668
MATERIALS & SERVICES	113,455	117,578	135,650	137,700	137,700	137,700
CAPITAL OUTLAY	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
TOTAL REQUIREMENTS	<u>246,482</u>	<u>241,158</u>	<u>303,600</u>	<u>307,368</u>	<u>307,368</u>	<u>307,368</u>
MUNICIPAL COURT PROGRAM'S NET CHANGE IN GENERAL FUND BALANCE	<u>\$ (12,501)</u>	<u>\$ 4,501</u>	<u>\$ (43,600)</u>	<u>\$ (42,368)</u>	<u>\$ (42,368)</u>	<u>\$ (42,368)</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
MUNICIPAL COURT EXP PERSONNEL SERVICES:							
55,222	54,812	56,600	001-007-100061	COURT ADMINISTRATOR	58,316	58,316	58,316
38,899	28,539	43,100	001-007-100062	COURT CLERK	43,919	43,919	43,919
0	0	12,000	001-007-100063	PART-TIME COURT CLER	14,226	14,226	14,226
0	0	500	001-007-100111	OVERTIME	500	500	500
94	689	1,120	001-007-104600	UNEMPLOYMENT INSUR	1,864	1,864	1,864
6,976	6,089	7,530	001-007-104700	SOCIAL SECURITY	8,249	8,249	8,249
23,236	24,275	32,560	001-007-104800	MEDICAL INSURANCE	32,937	32,937	32,937
1,914	160	0	001-007-104801	DENTAL INSURANCE	0	0	0
432	427	540	001-007-104802	LIFE AND DISABILTYIY INS	635	635	635
189	178	780	001-007-104900	WORKER'S COMPENSAT	394	394	394
9,770	7,886	13,220	001-007-105002	RETIREMENT PLAN	8,628	8,628	8,628
(3,705)	524	0	001-007-199999	ACCRUED PAYROLL EXP	0	0	0
133,027	123,580	167,950	TOTAL PERSONNEL SER		169,668	169,668	169,668
MATERIALS AND SERVI							
45,728	47,532	65,000	001-007-200010	MUNI JUDGE CONTRACT	67,000	67,000	67,000
9,145	8,589	11,500	001-007-200030	CONTRACT PUBLIC DEF	11,700	11,700	11,700
25,343	25,935	34,000	001-007-200040	CONTRACT PROSECUTO	34,000	34,000	34,000
12,842	22,248	0	001-007-200049	CONTRACT LABOR	0	0	0
3,370	4,091	7,000	001-007-200101	SUPPLIES	7,200	7,200	7,200
1,607	1,401	5,000	001-007-200200	PROFESSIONAL DEVELO	5,000	5,000	5,000
325	195	600	001-007-200300	MEMBERSHIP AND DUES	300	300	300
3,273	2,281	2,350	001-007-200400	TELEPHONE/INTERNET	2,400	2,400	2,400
554	0	0	001-007-201912	BUILDING MAINTENANC	1,000	1,000	1,000
785	16	500	001-007-202000	PUBLICATIONS & SUBSC	500	500	500
1,274	1,320	1,600	001-007-202100	POSTAGE	1,700	1,700	1,700
1,092	147	3,000	001-007-202300	MAINTENANCE AGREEM	1,500	1,500	1,500
202	691	900	001-007-230000	JUROR'S FEES AND MEA	1,000	1,000	1,000
418	356	700	001-007-230050	WITNESS FEES / MILEAG	700	700	700
4,561	0	0	001-007-235501	COURT COMPUTER SER	0	0	0
35	0	0	001-007-290000	OTHER	0	0	0
2,901	2,776	3,500	001-007-290050	BANK CHARGES	3,700	3,700	3,700
113,455	117,578	135,650	TOTAL MATERIALS AND		137,700	137,700	137,700
246,482	241,158	303,600	TOTAL MUNICIPAL COU		307,368	307,368	307,368

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FY13 FY14 FY15

PROGRAM: POLICE

STAFF LEVEL FTE: 22.5 23.0 23.0

FUND: GENERAL FUND

Department Description

The Police Department's mission is to efficiently provide quality law enforcement services to our community by promoting a safe environment through a police-citizen partnership with an emphasis on mutual trust, integrity, fairness and professionalism. This program is comprised of public safety, corrections, administration and communications including a 911 Public Safety Answering Point (PSAP).

Budget Comments

Revenues to support the department's services come from charges for services derived from intergovernmental and other agency agreements, various ongoing operational grants, transfers in from the 911 Emergency Fund and from the City's General Fund unrestricted sources (property taxes).

This budget includes a fully staffed police force managed by the Police Chief and Lieutenant which consists of two sergeants, 11 police officers, six communication officers, one communication supervisor, and one administrative assistant. The Police operations deliver direct law enforcement and investigative services to the community. Police officers handle over 16,000 calls for law enforcement services each year. Nearly 8,000 of those calls for service require investigation, documentation, written reports, and follow-up each year. In addition to their patrol and investigation activities, officers serve as active members on two interagency teams.

The program's Emergency Communications (9-1-1) Center receive, dispatch and/or route all incoming calls for medical, fire, and police service in the Florence, Western-Lane County and Central Coast area. Annually they process more than 3,600 calls for emergency services.

Significant Changes

Upon the retirement of the previous Police Chief in January 2014, the personnel staffing needs of the Police Department were assessed and changes have been included in 2014-15 budget. At the time the 2014-15 budget document was prepared the City of Florence was in the process of recruiting a Police Chief. New to the Police Department's Budget is a full-time Correction Officer (included in the Police Officer Personnel Expenditure line item). This new position was added January 2014 as a result of the 2013 City Council Goal, "Assess the amount of police officer's time spent in the jail, on transports, court days, and arraignment for justification of an additional officer." After assessing the City's overall personnel needs the part-time Code Enforcement Officer position was transferred to the Planning Department as a full-time employee. In addition, after evaluating the needs of the Communication Dispatch Department, it was determined that the needs of the agency and those of the West Lane PSAP user group would be better met by re-establishing the Communication Supervisor position instead of the Lieutenant overseeing the daily operations. That position will be replaced by a vacant communications officer position so this will not result in an increase in FTE. Lastly, the 2014-15 personnel budget has been prepared based on the current terms of the existing Florence Police Employee Association contract, which expires June 30, 2015.

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

PROGRAM: POLICE, CONTINUED

FUND: GENERAL FUND

While the Police Department has been under contract by an Interim Police Chief a preliminary assessment of the Justice Center building has been done. Many areas of desolation have been brought to management's attention in the way of deferred maintenance and equipment replacement. Now that the financial obligation of the building's bond debt service is completed this budget year it is prudent for the City to protect its investment. Once a final facility assessment has been done, staff will need Council to make a policy decision on financing to address the desolation. The Department also intends to purchase updated taser/radar units and alarms/surveillance cameras to replace the existing deteriorating or nonexistent equipment. Because of this the materials and services budget is roughly \$30,000 higher than the previous year.

The Police Department strives to maintain adequate staffing levels to provide core public safety services to our citizens. Administrative costs are kept at minimum due to a strong Police Auxiliary group that provides support services to the police operations by fingerprinting, registering sex offenders, filing, run errands, visible presence at the schools, some jail duties and assist in retrieving records when dispatchers are working solo. In recognition of the Auxiliary and Reserves work performed for the Police Department a new line item (Volunteer Supplies Expense \$5,000) has been added to pay for related expenses (such as uniforms and training) and show an investment back into these two integral volunteer groups.

Adequate Police Department vehicle fleet rotation was not maintained for a period of about five years from 2007 to 2012. In order to get on track, a vehicle fleet inventory has been created and as new vehicles are purchased, older ones will be rotated off-line and auctioned to the general public. The FY15 Police Capital Budget includes \$120,000 for the purchase of two police vehicles. Debt service expenditures include payments for an existing loan with Siuslaw Bank for the two Ford squad cars purchased in FY13.

**CITY OF FLORENCE
PROGRAM SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

POLICE PROGRAM

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
RESOURCES						
REVENUES	\$ 166,014	\$ 157,683	\$ 156,600	\$ 160,200	\$ 160,200	\$ 160,200
TRANSFERS IN	<u>228,192</u>	<u>216,500</u>	<u>241,950</u>	<u>207,050</u>	<u>207,050</u>	<u>207,050</u>
TOTAL RESOURCES	<u>394,206</u>	<u>374,183</u>	<u>398,550</u>	<u>367,250</u>	<u>367,250</u>	<u>367,250</u>
REQUIREMENTS						
PERSONNEL SERVICES	1,896,202	1,885,098	2,067,990	2,087,018	2,087,018	2,087,018
MATERIALS & SERVICES	313,325	310,418	333,496	373,391	373,391	373,391
CAPITAL OUTLAY	<u>6,800</u>	<u>89,646</u>	<u>55,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
TOTAL REQUIREMENTS BEFORE DEBT SERVICE	<u>2,216,327</u>	<u>2,285,162</u>	<u>2,456,486</u>	<u>2,580,409</u>	<u>2,580,409</u>	<u>2,580,409</u>
DEBT SERVICE	<u>-</u>	<u>9,894</u>	<u>35,788</u>	<u>19,787</u>	<u>19,787</u>	<u>19,787</u>
TOTAL REQUIREMENTS	<u>2,216,327</u>	<u>2,295,056</u>	<u>2,492,274</u>	<u>2,600,196</u>	<u>2,600,196</u>	<u>2,600,196</u>
POLICE PROGRAM'S NET CHANGE IN GENERAL FUND BALANCE	<u>\$ (1,822,121)</u>	<u>\$ (1,920,873)</u>	<u>\$ (2,093,724)</u>	<u>\$ (2,232,946)</u>	<u>\$ (2,232,946)</u>	<u>\$ (2,232,946)</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
POLICE DEPARTMENT E PERSONNEL SERVICES:							
138,356	90,629	94,350	001-021-100070	POLICE CHIEF	98,280	98,280	98,280
47,188	77,948	80,210	001-021-100071	LIEUTENANT	81,818	81,818	81,818
154,093	127,720	145,380	001-021-100072	SERGEANTS	147,611	147,611	147,611
62,298	0	0	001-021-100073	COMMUNICATIONS SUP	58,488	58,488	58,488
619,741	624,098	663,000	001-021-100074	POLICE OFFICERS	672,171	672,171	672,171
290,734	327,563	337,400	001-021-100075	COMMUNICATIONS OFFI	309,877	309,877	309,877
19,982	15,074	17,100	001-021-100077	CODE ENFORCEMENT O	0	0	0
27,806	41,272	41,700	001-021-100101	ADMIN ASSISTANT	40,856	40,856	40,856
52,039	35,577	50,000	001-021-100111	OVERTIME	50,000	50,000	50,000
6,295	3,328	10,000	001-021-100112	GRANT OVERTIME	10,000	10,000	10,000
1,425	9,794	13,790	001-021-104600	UNEMPLOYMENT INSUR	22,545	22,545	22,545
107,278	101,041	91,890	001-021-104700	SOCIAL SECURITY	98,844	98,844	98,844
238,460	274,091	298,740	001-021-104800	MEDICAL INSURANCE	318,268	318,268	318,268
22,621	1,844	0	001-021-104801	DENTAL INSURANCE	0	0	0
5,226	5,785	6,760	001-021-104802	LIFE & DISABILITY INSU	9,187	9,187	9,187
23,515	25,509	36,170	001-021-104900	WORKER'S COMPENSAT	48,551	48,551	48,551
134,281	119,625	178,000	001-021-105002	RETIREMENT PLAN	117,022	117,022	117,022
2,160	2,649	3,500	001-021-105003	ALLOWANCES	3,500	3,500	3,500
(57,296)	1,552	0	001-021-199999	ACCRUED PAYROLL EXP	0	0	0
1,896,202	1,885,098	2,067,990		TOTAL PERSONNEL SER	2,087,018	2,087,018	2,087,018
MATERIALS AND SERVI							
4,884	4,500	6,700	001-021-200055	EMERGENCY OPERATIO	4,500	4,500	4,500
3,129	2,102	3,800	001-021-200100	OFFICE SUPPLIES	3,800	3,800	3,800
15,220	17,675	17,100	001-021-200102	SUPPLIES	34,700	34,700	34,700
15,849	23,920	23,000	001-021-200200	PROFESSIONAL DEVELO	28,000	28,000	28,000
0	0	2,000	001-021-200230	EDUCATION REIMBURSE	2,000	2,000	2,000
1,951	1,848	2,900	001-021-200300	MEMBERSHIP AND DUES	3,000	3,000	3,000
16,222	15,591	17,800	001-021-200400	TELEPHONE/INTERNET	16,100	16,100	16,100
48,348	48,266	51,000	001-021-201500	VEHICLE OPERATION &	52,000	52,000	52,000
12,930	0	0	001-021-201501	VEHICLE LEASE PRINCIP	0	0	0
1,002	0	0	001-021-201502	VEHICLE LEASE INTERE	0	0	0
4,027	4,105	2,600	001-021-201550	COMPUTER OPERAT. &	8,100	8,100	8,100
38,297	0	0	001-021-201551	SOFTWARE LEASE PRIN	0	0	0
1,850	3,873	4,400	001-021-201911	EQUIPMENT MAINTENAN	4,500	4,500	4,500
7,868	11,580	13,500	001-021-201912	BUILDING MAINTENANC	13,800	13,800	13,800
384	472	500	001-021-202000	PUBLICATIONS & SUBSC	500	500	500
800	888	1,000	001-021-202100	POSTAGE	1,000	1,000	1,000
14,049	16,803	25,000	001-021-202300	MAINTENANCE AGREEM	18,500	18,500	18,500
4,740	4,840	6,500	001-021-203000	CONTRACTUAL SERVICE	6,700	6,700	6,700
23,650	48,083	35,900	001-021-203250	INSURANCE	51,691	51,691	51,691
41,852	40,465	45,000	001-021-203500	UTILITIES	46,000	46,000	46,000
2,393	1,854	2,496	001-021-207000	INVESTIGATIVE SUPPLIE	0	0	0
9,139	14,361	10,400	001-021-207100	UNIFORMS AND VESTS	11,000	11,000	11,000
23,622	32,824	40,000	001-021-207150	JAIL EXPENSE	40,000	40,000	40,000
2,100	2,142	2,100	001-021-289001	ANIMAL CONTROL	2,500	2,500	2,500
442	0	2,500	001-021-289003	PERSONAL WEAPONS	2,600	2,600	2,600
1,863	440	2,600	001-021-289004	COMMUNITY EDUCATIO	2,600	2,600	2,600
0	0	3,000	001-021-289005	MEDICAL FITNESS TESTI	3,000	3,000	3,000
2,210	720	2,600	001-021-289006	K-9 EXPENSE	2,600	2,600	2,600
0	0	0	001-021-289007	VOLUNTEER EXPENSES	5,000	5,000	5,000
5,427	3,986	0	001-021-290000	OTHER	0	0	0
9,080	9,080	9,100	001-021-290119	MAINTENANCE CAD SOF	9,200	9,200	9,200
313,325	310,418	333,496		TOTAL MATERIALS AND	373,391	373,391	373,391

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				CAPITAL OUTLAY:			
6,800	0	0	001-021-320500	EQUIPMENT	0	0	0
0	89,646	55,000	001-021-320506	CAPITAL: VEHICLES	120,000	120,000	120,000
6,800	89,646	55,000		TOTAL CAPITAL OUTLA	120,000	120,000	120,000
				DEBT SERVICE:			
0	8,380	17,040	001-021-800513	SIUSLAW BANK PRINCIP	17,649	17,649	17,649
0	1,514	2,748	001-021-800514	SIUSLAW BANK INTERES	2,138	2,138	2,138
0	0	16,000	001-021-800518	NEW DEBT ESTIMATED	0	0	0
0	9,894	35,788		TOTAL DEBT SERVICE	19,787	19,787	19,787
2,216,327	2,295,055	2,492,274		TOTAL POLICE DEPART	2,600,196	2,600,196	2,600,196

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

PROGRAM: ADMINISTRATIVE

FUND: GENERAL FUND

PROGRAM DESCRIPTION

The Administrative Program is made up of four departments that provide support services to all City operations and are further described below. The Administrative Program is funded in part (42%) by internal transfers from benefitting Programs (Streets, Water, Wastewater and Stormwater) with the remainder funding source (58%) coming from unrestricted General Fund revenues.

CITY COUNCIL/MAYOR DEPARTMENT

The City Council / Mayor Department accounts for the materials and services costs to support the activities of our volunteer elected officials. The City Council consists of a Mayor and four councilors and they are the governing body of the City. The City Council is responsible for enacting city laws and formulating policy as required by city charter. Changes to the department for the upcoming year include a decrease of approximately \$22,000 because the City had budgeted in the previous year the cost to hire a consultant to assist with facilitating the FEC Special Committee Process. As it turned out those services were not needed.

CITY MANAGER/RECORDER DEPARTMENT

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
STAFF LEVEL FTE:	3.5	3.0	4.0

The City Manager's Office provides oversight and direction to ensure that all departments are responding to the City Council goals, 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). The department includes the City Recorder/Economic Development Coordinator, Assistant to the City Manager, and a Human Resource Coordinator. Each is assigned public outreach, elections, business/special events/liquor licenses, records retention, economic development and human resources for the entire city.

The most significant change in the 2014-15 budget is in personnel costs. During the 2013 and 2014 fiscal years the City Recorder also acted as Interim Planning Director. Since that time the City Manager has assessed staffing needs in the Planning/Building Department and City Manager's Office has determined to hire a Planning Director in the proposed budget year. The City Recorder position will return to a full-time position for the City Manager's Office's budget and will take on the added responsibilities of being the Economic Development Coordinator.

Additionally, the Human Resources Coordinator will become a full-time position in 2014-15 (previously it was a 30 hour per week position) and the Executive Assistant position title has been changed to adequately reflect increased job responsibilities that are consistent for an Assistant to the City Manager. Some other changes have occurred to the materials and services categories – most significantly in the Contractual Services to pay for an employee compensation salary survey, labor negotiations (for police association), and in the Records Retention line item to achieve results as it relates to the Council Goal.

BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015

PROGRAM: ADMINISTRATIVE, CONTINUED

FUND: GENERAL FUND

<u>FINANCE/I.T. DEPARTMENT</u>		<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
	STAFF LEVEL FTE:	3.0	3.5	3.5

The Finance/I.T. Department provides financial services to the entire City which includes budgeting, general ledger accounting, cash receipting, payroll, accounts payable, improvement districts and fixed asset management. In addition the Finance Department is responsible for billing, collecting, and managing the utility billing services for nearly 4,000 customers. Beginning with the FY12 budget the informational technology (I.T.) purchases were consolidated to and accounted for within the Finance Department's budget. A significant capital project to update our City's phone system to a VOIP platform and install a city-wide intranet was completed during FY13. Furthermore, the Finance Department completed the Caselle Clarity financial accounting software upgrade in FY14. There is \$105,000 budgeted for I.T. to continue updating the City's computer equipment, servers, and workstations that is identified in the 5 year I.T. Plan.

<u>CITY HALL DEPARTMENT</u>		<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
	STAFF LEVEL FTE:	1.0	1.0	1.0

The City Hall department budget includes expenses for the operations and maintenance of the city hall building and personnel costs for our building maintenance technician. Materials and services cover utility costs, supplies and maintenance for the building. Starting in 2013, staff began working with Central Lincoln PUD and the Bonneville Power Administration (BPA) on an energy efficiency audit, checking the City Hall facility for weatherization and HVAC efficiency and effectiveness. With the audit completed in early 2014, staff utilized that data to help secure grants for energy efficiency upgrades.

With the completion of the HVAC, water heater and insulation projects, the capital improvements expenditure line item has been reduced from \$90,000 in FY14 to \$25,000 for FY15, in order to replace weather damaged city hall building exterior siding in a few locations, as well as an exterior paint job.

This year we had the Fire Marshal test the fire alarm at City Hall in preparation for a city-wide fire drill. During this inspection it came to our attention that our system was not working. A new alarm was purchased with FY14 funds; however a maintenance agreement for monitoring needs to be added to this budget. Therefore an expenditure of \$500 (annually) has been included in the FY15 budget.

**CITY OF FLORENCE
PROGRAM SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

ADMINISTRATIVE PROGRAM

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
RESOURCES						
REVENUES	\$ 66,068	\$ 10,440	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
TRANSFERS IN	<u>614,297</u>	<u>597,674</u>	<u>478,106</u>	<u>451,193</u>	<u>451,193</u>	<u>451,193</u>
TOTAL RESOURCES	<u>680,365</u>	<u>608,114</u>	<u>485,106</u>	<u>458,193</u>	<u>458,193</u>	<u>458,193</u>
REQUIREMENTS						
PERSONNEL SERVICES						
CMO	306,588	198,772	273,340	362,605	362,605	362,605
FINANCE	231,713	224,560	280,545	287,479	287,479	287,479
CITY HALL	<u>52,947</u>	<u>54,877</u>	<u>59,330</u>	<u>58,094</u>	<u>58,094</u>	<u>58,094</u>
TOTAL PERSONNEL SERVICES	<u>591,248</u>	<u>478,209</u>	<u>613,215</u>	<u>708,178</u>	<u>708,178</u>	<u>708,178</u>
MATERIALS & SERVICES						
CITY COUNCIL	40,940	24,961	62,700	40,194	40,194	40,194
CMO	116,715	110,908	130,600	146,700	146,700	146,700
FINANCE	141,051	126,820	149,000	136,200	136,200	136,200
CITY HALL	<u>29,817</u>	<u>29,068</u>	<u>33,500</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
TOTAL MATERIALS & SERVICES	<u>328,523</u>	<u>291,757</u>	<u>375,800</u>	<u>355,094</u>	<u>355,094</u>	<u>355,094</u>
CAPITAL OUTLAY						
FINANCE	200,918	56,413	77,000	105,000	105,000	105,000
CITY HALL	<u>-</u>	<u>14,035</u>	<u>90,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY	<u>200,918</u>	<u>70,448</u>	<u>167,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
TOTAL REQUIREMENTS BEFORE DEBT SERVICE & TRANSFERS	<u>1,120,689</u>	<u>840,414</u>	<u>1,156,015</u>	<u>1,193,272</u>	<u>1,193,272</u>	<u>1,193,272</u>
DEBT SERVICE - FINANCE	7,690	15,380	15,381	15,383	15,383	15,383
TRANSFERS OUT - FINANCE	<u>13,406</u>	<u>14,981</u>	<u>15,284</u>	<u>15,503</u>	<u>15,503</u>	<u>15,503</u>
TOTAL REQUIREMENTS	<u>1,141,785</u>	<u>870,775</u>	<u>1,186,680</u>	<u>1,224,158</u>	<u>1,224,158</u>	<u>1,224,158</u>
ADMINISTRATIVE PROGRAM'S NET CHANGE IN GENERAL FUND BALANCE	<u>\$ (461,420)</u>	<u>\$ (262,661)</u>	<u>\$ (701,574)</u>	<u>\$ (765,965)</u>	<u>\$ (765,965)</u>	<u>\$ (765,965)</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
CITY COUNCIL/MAYOR E							
MATERIALS AND SERVI							
841	1,168	2,500	001-026-200100	SUPPLIES	3,500	3,500	3,500
0	0	5,000	001-026-200102	AUDIO/VIDEO SUPPLIES	0	0	0
4,760	3,230	8,000	001-026-200200	PROFESSIONAL DEVELO	9,000	9,000	9,000
559	976	1,500	001-026-200221	COUNCIL MEETINGS EX	1,500	1,500	1,500
11,268	10,156	12,700	001-026-200300	MEMBERSHIP AND DUES	13,000	13,000	13,000
15,107	1,027	20,000	001-026-203003	CONTRACT SERVICES	0	0	0
0	0	0	001-026-203250	INSURANCE	94	94	94
7,375	6,925	8,000	001-026-280000	VIDEO TAPE MEETINGS	8,000	8,000	8,000
916	1,148	5,000	001-026-280500	VOLUNTEER RECOGNITI	5,100	5,100	5,100
114	331	0	001-026-290000	OTHER	0	0	0
40,940	24,961	62,700		TOTAL MATERIALS AND	40,194	40,194	40,194
40,940	24,961	62,700		TOTAL CITY COUNCIL/M	40,194	40,194	40,194

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
CITY MANAGER/CITY RE PERSONNEL SERVICES:							
108,932	99,166	97,000	001-027-100050	CITY MANAGER	107,786	107,786	107,786
45,657	9,544	31,900	001-027-100051	CITY RECORDER/ECON	65,557	65,557	65,557
44,065	0	0	001-027-100055	ASSISTANT TO THE CITY	45,864	45,864	45,864
39,159	16,600	40,200	001-027-100060	EXECUTIVE ASST	0	0	0
5,724	27,636	21,600	001-027-100061	HUMAN RESOURCES	37,064	37,064	37,064
249	1,322	2,100	001-027-104600	UNEMPLOYMENT INSUR	4,100	4,100	4,100
18,707	11,722	13,850	001-027-104700	SOCIAL SECURITY	17,063	17,063	17,063
24,438	12,509	24,010	001-027-104800	MEDICAL INSURANCE	47,875	47,875	47,875
2,686	185	0	001-027-104801	DENTAL INSURANCE	0	0	0
660	202	780	001-027-104802	LIFE & DISABILITY INSUR	1,539	1,539	1,539
627	448	800	001-027-104900	WORKER'S COMPENSAT	1,129	1,129	1,129
22,044	16,920	39,700	001-027-105002	RETIREMENT PLAN	33,228	33,228	33,228
5,951	963	1,400	001-027-105003	ALLOWANCES	1,400	1,400	1,400
(12,311)	1,556	0	001-027-199999	ACCRUED PAYROLL EXP	0	0	0
306,588	198,772	273,340		TOTAL PERSONNEL SER	362,605	362,605	362,605
MATERIALS AND SERVI							
3,397	20,189	0	001-027-200049	CONTRACT LABOR	0	0	0
2,664	3,934	5,000	001-027-200100	SUPPLIES	5,100	5,100	5,100
3,235	9,596	15,000	001-027-200200	PROFESSIONAL DEVELO	16,000	16,000	16,000
2,775	0	0	001-027-200230	EDUCATION REIMBURSE	0	0	0
3,157	1,917	5,000	001-027-200300	MEMBERSHIP AND DUES	5,100	5,100	5,100
3,685	1,942	1,900	001-027-200400	TELEPHONE/INTERNET	2,000	2,000	2,000
486	270	500	001-027-202000	PUBLICATION AND SUBS	500	500	500
1,360	2,052	2,000	001-027-202100	POSTAGE	2,500	2,500	2,500
953	3,900	3,900	001-027-202300	MAINTENANCE AGREEM	4,000	4,000	4,000
0	0	0	001-027-203000	CONTRACTUAL SERVICE	10,000	10,000	10,000
90,211	60,806	86,700	001-027-203601	LEGAL SERVICES	86,700	86,700	86,700
1,669	1,689	2,000	001-027-239100	CITY'S WEBSITE	1,700	1,700	1,700
507	993	0	001-027-290000	OTHER	0	0	0
987	2,265	5,100	001-027-290021	RECORDS RETENTION	9,500	9,500	9,500
1,629	1,357	3,500	001-027-290100	FACILITATION & TEAM B	3,600	3,600	3,600
116,715	110,908	130,600		TOTAL MATERIALS AND	146,700	146,700	146,700
423,303	309,681	403,940		TOTAL CITY MANAGER/	509,305	509,305	509,305

**ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
FINANCE EXPENDITURE							
PERSONNEL SERVICES:							
71,510	72,199	88,590	001-028-100052	FINANCE DIRECTOR	88,503	88,503	88,503
44,196	25,954	33,750	001-028-100053	ACCOUNTING CLERK	34,747	34,747	34,747
62,381	62,037	66,600	001-028-100055	ASST FINANCE DIRECTO	67,336	67,336	67,336
0	4,805	11,300	001-028-100058	PT FINANCE CLERK	17,209	17,209	17,209
7	0	500	001-028-100111	OVERTIME	500	500	500
179	1,265	2,000	001-028-104600	UNEMPLOYMENT INSUR	3,325	3,325	3,325
13,495	12,334	13,620	001-028-104700	SOCIAL SECURITY	14,836	14,836	14,836
29,196	31,003	38,470	001-028-104800	MEDICAL INSURANCE	44,722	44,722	44,722
2,764	232	0	001-028-104801	DENTAL INSURANCE	0	0	0
721	717	850	001-028-104802	LIFE & DISABILITY INSUR	926	926	926
437	424	2,100	001-028-104900	WORKERS COMPENSATI	987	987	987
11,564	12,094	22,240	001-028-105002	RETIREMENT PLAN	13,863	13,863	13,863
351	480	525	001-028-105003	ALLOWANCES	525	525	525
(5,089)	1,017	0	001-028-199999	ACCRUED PAYROLL EXP	0	0	0
231,713	224,560	280,545	TOTAL PERSONNEL SER		287,479	287,479	287,479
MATERIALS AND SERVI							
0	12,314	2,000	001-028-200049	CONTRACT LABOR	0	0	0
4,170	5,135	4,800	001-028-200075	TAXES AND ASSESMEN	5,000	5,000	5,000
3,815	3,897	10,000	001-028-200100	SUPPLIES	8,000	8,000	8,000
6,368	0	0	001-028-200151	NON-CAPITALIZED EQUI	0	0	0
1,434	2,516	10,000	001-028-200200	PROFESSIONAL DEVELO	10,000	10,000	10,000
2,105	2,270	2,600	001-028-200300	MEMBERSHIP AND DUES	2,600	2,600	2,600
5,215	4,671	2,400	001-028-200400	TELEPHONE/INTERNET	3,500	3,500	3,500
159	0	0	001-028-202000	SUBSCRIPTIONS	0	0	0
1,296	3,922	1,800	001-028-202001	PRINTING & PUBLICATIO	4,500	4,500	4,500
2,128	3,273	4,800	001-028-202100	POSTAGE	5,000	5,000	5,000
37,950	39,030	32,000	001-028-202200	AUDIT	32,600	32,600	32,600
14,114	15,096	28,000	001-028-202300	MAINTENANCE AGREEM	14,000	14,000	14,000
11,909	10,147	19,000	001-028-202301	MAINTENANCE CASELLE	19,000	19,000	19,000
36,300	19,750	27,000	001-028-202400	TECHNICAL ASSISTANC	27,000	27,000	27,000
10,576	0	0	001-028-203000	CONTRACTUAL SERVICE	0	0	0
307	456	0	001-028-290000	OTHER	0	0	0
3,204	4,345	4,600	001-028-290050	BANK CHARGES	5,000	5,000	5,000
141,051	126,820	149,000	TOTAL MATERIALS AND		136,200	136,200	136,200
CAPITAL OUTLAY:							
107,279	0	0	001-028-300503	CAPITAL: FIBER/VOIP	0	0	0
18,889	11,948	0	001-028-300504	MS OFFICE UPGRADES	0	0	0
26,535	32,333	36,000	001-028-300505	TECHNOLOGY CONTINU	105,000	105,000	105,000
48,216	12,133	41,000	001-028-300506	ACCOUNTING SYSTEM &	0	0	0
200,918	56,413	77,000	TOTAL CAPITAL OUTLA		105,000	105,000	105,000
TRANSFERS:							
13,406	14,981	15,284	001-028-500156	TRANSFER TO 2011 LOC	15,503	15,503	15,503
13,406	14,981	15,284	TOTAL TRANSFERS		15,503	15,503	15,503
DEBT SERVICE:							
6,542	13,608	14,131	001-028-800001	DEBT SERVICE:PRINCIP	14,673	14,673	14,673
1,148	1,772	1,250	001-028-800002	DEBT SERVICE: INTERE	710	710	710
0	0	0	001-028-800003	NEW DEBT SERVICE	0	0	0
7,690	15,380	15,381	TOTAL DEBT SERVICE		15,383	15,383	15,383
594,777	438,154	537,210	TOTAL FINANCE		559,565	559,565	559,565

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
CITY HALL EXPENDITUR							
PERSONNEL SERVICES:							
29,318	30,689	32,600	001-029-100061	BUILDING MAINTENANC	32,243	32,243	32,243
257	415	600	001-029-100111	OVERTIME	400	400	400
30	257	330	001-029-104600	UNEMPLOYMENT INSUR	515	515	515
2,300	2,417	2,250	001-029-104700	SOCIAL SECURITY	2,335	2,335	2,335
16,538	17,227	18,450	001-029-104800	MEDICAL INSURANCE	18,627	18,627	18,627
1,662	139	0	001-029-104801	DENTAL INSURANCE	0	0	0
174	188	210	001-029-104802	LIFE AND DISABLITY INS	275	275	275
793	876	1,190	001-029-104900	WORKER'S COMPENSAT	1,504	1,504	1,504
1,030	2,075	3,200	001-029-105002	RETIREMENT	1,715	1,715	1,715
480	480	500	001-029-105003	ALLOWANCES	480	480	480
366	113	0	001-029-199999	ACCRUED PAYROLL EXP	0	0	0
52,947	54,877	59,330		TOTAL PERSONNEL SER	58,094	58,094	58,094
MATERIALS AND SERVI							
9,303	8,387	10,000	001-029-200102	SUPPLIES	9,500	9,500	9,500
5,607	5,724	6,500	001-029-201912	BUILDING MAINTENANC	6,500	6,500	6,500
0	0	0	001-029-202300	MAINTENANCE AGREEM	500	500	500
3,019	2,820	3,000	001-029-203350	LANDSCAPING	3,000	3,000	3,000
11,805	11,886	14,000	001-029-203500	UTILITIES	12,500	12,500	12,500
82	250	0	001-029-290000	OTHER	0	0	0
29,817	29,068	33,500		TOTAL MATERIALS AND	32,000	32,000	32,000
CAPITAL OUTLAY:							
0	14,035	90,000	001-029-320654	CAPITAL: FACILITY IMPR	25,000	25,000	25,000
0	14,035	90,000		TOTAL CAPITAL OUTLA	25,000	25,000	25,000
82,763	97,979	182,830		TOTAL CITY HALL	115,094	115,094	115,094

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

	<u>FY13</u> <u>FY14</u> <u>FY15</u>
PROGRAM: PARKS	STAFF LEVEL FTE: 1.0 1.0 1.0

FUND: GENERAL FUND

Department Description

The Park fund administers all park operations for the City. The mission is to maintain our park and recreation facilities, including the trail network, in a safe and clean manner while continuing to provide a variety of outdoor recreation opportunities.

Budget Comments

Revenues to support the department's services come from the City's General Fund unrestricted revenue sources. The Parks Program does not generate a charge for service or a system development charge.

The Florence Parks and Recreation Master Plan was completed in January 2011 and includes a prioritized list of parks and recreation capital improvements. However, the City's current General Fund sources are only enough to provide minimum levels of maintenance of our parks. Donations and volunteer hours over the last two fiscal years have substantiated the importance of parks in the community and without both the City would not be able to enhance or maintain the existing park system.

Since last summer, Parks Volunteer Groups have provided more than 100 hours of labor cleaning, beautifying and maintaining our parks and trails. Boy Scouts of America Troop 721, 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.

Significant Changes

The most significant change in the budget for next fiscal year reflects an increase in seasonal labor. The FY15 request for a total of 1,640 hours of seasonal labor represents the same amount of hours budgeted in FY14, but reflects a slight increase in the hourly rate in order to be competitive with other seasonal labor employers such as Lane County and Oregon State Parks. 1,640 hours will provide for two seasonal employees for 14 weeks each (to be split between summer and spring), as well as funding for a year round part-time employee (10 hours per week) for the Old Town area. The seasonal/part-time employees will be contract employees through Cardinal Services.

In an effort to meet the most basic operating needs of the Parks Department, the FY15 budget material and services shows an increase of \$7,100 in funding requests over FY14. Although this funding request is an increase over the prior budget year, it is still a reduction of \$12,700 from FY12.

The capital budget includes only one item; the installation of an additional video surveillance unit at Miller Park. This will add a view of the baseball fields from the west, as well as the west side of restrooms. The existing video surveillance units have proven themselves effective as we have been able to identify the individual(s) that have vandalized the park, and hold them accountable through our police and court system.

**CITY OF FLORENCE
FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

PARKS PROGRAM

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
RESOURCES						
REVENUES	\$ 20,458	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESOURCES	<u>70,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REQUIREMENTS						
PERSONNEL SERVICES	61,663	65,520	68,700	69,232	69,232	69,232
MATERIALS & SERVICES	75,399	39,483	55,600	62,613	62,613	62,613
CAPITAL OUTLAY	<u>38,276</u>	<u>55,568</u>	<u>15,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL REQUIREMENTS BEFORE TRANSFERS OUT	<u>175,338</u>	<u>160,571</u>	<u>139,300</u>	<u>141,845</u>	<u>141,845</u>	<u>141,845</u>
TRANSFERS OUT	<u>3,351</u>	<u>3,745</u>	<u>3,709</u>	<u>3,877</u>	<u>3,877</u>	<u>3,877</u>
TOTAL REQUIREMENTS	<u>178,689</u>	<u>164,316</u>	<u>143,009</u>	<u>145,722</u>	<u>145,722</u>	<u>145,722</u>
PARKS DEPARTMENT'S NET CHANGE IN GENERAL FUND BALANCE	<u>\$ (108,231)</u>	<u>\$ (164,316)</u>	<u>\$ (143,009)</u>	<u>\$ (145,722)</u>	<u>\$ (145,722)</u>	<u>\$ (145,722)</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
PARKS EXPENDITURES							
PERSONNEL SERVICES:							
41,190	41,707	42,620	001-010-100068	PARKS MAINTENANCE S	43,898	43,898	43,898
196	234	0	001-010-100111	OVERTIME	0	0	0
42	319	430	001-010-104600	UNEMPLOYMENT INSUR	702	702	702
3,236	3,246	2,800	001-010-104700	SOCIAL SECURITY	3,040	3,040	3,040
11,618	13,333	14,200	001-010-104800	MEDICAL INSURANCE	14,310	14,310	14,310
957	80	0	001-010-104801	DENTAL INSURANCE	0	0	0
200	221	250	001-010-104802	LIFE AND DISABILITY INS	237	237	237
1,404	1,298	2,000	001-010-104900	WORKER'S COMPENSAT	2,379	2,379	2,379
4,390	4,403	5,900	001-010-105002	RETIREMENT PLAN	4,166	4,166	4,166
352	480	500	001-010-105003	ALLOWANCES	500	500	500
(1,922)	199	0	001-010-199999	ACCRUED PAYROLL EXP	0	0	0
61,663	65,520	68,700	TOTAL PERSONNEL SER		69,232	69,232	69,232
MATERIALS AND SERVI							
36,837	9,504	22,100	001-010-200049	CONTRACT LABOR	24,000	24,000	24,000
89	0	300	001-010-200200	PROFESSIONAL DEVELO	600	600	600
0	684	600	001-010-200400	TELEPHONE/INTERNET	1,800	1,800	1,800
6,313	7,544	8,000	001-010-201500	VEHICLE OPERATION &	8,000	8,000	8,000
9,161	0	0	001-010-201501	VEHICLE LEASE PRINCIP	0	0	0
632	0	0	001-010-201502	VEHICLE LEASE INTERE	0	0	0
3,114	0	0	001-010-201912	BUILDING MAINTENANC	0	0	0
725	808	1,800	001-010-203105	EQUIPMENT MAINTENAN	1,800	1,800	1,800
2,139	2,880	2,700	001-010-203250	INSURANCE	3,413	3,413	3,413
3,892	4,002	4,100	001-010-203500	UTILITIES	5,000	5,000	5,000
7,094	14,061	16,000	001-010-208010	SUPPLIES & MAINTENAN	18,000	18,000	18,000
2,344	0	0	001-010-208111	MATERIALS AND FERTIL	0	0	0
2,152	0	0	001-010-280050	FACILITIES MAINTENAN	0	0	0
402	0	0	001-010-290000	OTHER	0	0	0
504	0	0	001-010-290007	SAFETY SUPPLIES	0	0	0
75,399	39,483	55,600	TOTAL MATERIALS AND		62,613	62,613	62,613
CAPITAL OUTLAY:							
9,833	0	0	001-010-300102	SECURITY CAMERAS - M	10,000	10,000	10,000
3,688	12,840	0	001-010-300106	CAPITAL: PARK IMPROV	0	0	0
21,009	7,280	0	001-010-300107	CAPITAL: POCKET PARK	0	0	0
0	14,787	15,000	001-010-300108	CAPITAL: TENNIS COUR	0	0	0
3,746	20,661	0	001-010-300111	CAPITAL: DOG PARK	0	0	0
38,276	55,568	15,000	TOTAL CAPITAL OUTLA		10,000	10,000	10,000
TRANSFERS:							
3,351	3,745	3,709	001-010-500156	TRANSFER TO 2011 DEB	3,877	3,877	3,877
3,351	3,745	3,709	TOTAL TRANSFERS		3,877	3,877	3,877
178,690	164,316	143,009	TOTAL PARKS		145,722	145,722	145,722

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FY13 FY14 FY15

STAFF LEVEL FTE: Not Applicable

PROGRAM: NON-DEPARTMENTAL

FUND: GENERAL FUND

Program Description

The General Fund's Non-Departmental Program is set up so the City can allocate a portion of funds from our State Shared Revenue to certain organizations that provide a specific service in the Florence Community. This year the FY15 budget includes a \$16,300 request from Siuslaw Outreach Services (S.O.S.) and a \$31,500 request from Lane Transit District (L.T.D) for the City's share of operating the Rhody Express.

In addition, the Non-Departmental Program accounts for transfers out to other City Funds. As in previous years the FY15 Budget Transfers Out section includes a General Fund Subsidy to the Airport Fund (\$22,400) and a transfer out to the Debt Service Fund that represents the General Fund's share of the 2010B Bond debt service expenditures (\$29,325). A significant change in this year's Non-Departmental budget is the new addition of a \$145,000 transfer out to the Events Center Fund (FEC) to subsidize operations. This is a direct result of the financial policy decisions made by the City Council which stemmed from the recommendations made by the Special Events Center Committee in 2013. More information on this topic is in the FEC Fund narrative section.

Also included in the Non-Departmental Program is a contingency line item for \$760,000 which represents approximately 15% of the total General Fund FY15 budgeted expenditures. The City will continue to hold \$300,000 in Reserved Unappropriated Ending Fund Balance (UEFB). The Reserve UEFB represents the amount of additional property tax revenues that the City expects to collect now that the full permanent rate is being levied. The City Council will consider each year how they desire to spend the Reserve for the next budget cycle as subsequent evaluation of the FEC financial needs and other underfunded City services and programs are evaluated.

**CITY OF FLORENCE
PROGRAM SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

NON-DEPARTMENTAL PROGRAM

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
REQUIREMENTS						
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS & SERVICES	100,522	95,000	45,600	47,800	47,800	47,800
CAPITAL OUTLAY	539,036	17,651	-	-	-	-
TRANSFERS OUT	<u>129,510</u>	<u>57,400</u>	<u>59,362</u>	<u>196,725</u>	<u>196,725</u>	<u>196,725</u>
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>769,068</u>	<u>170,051</u>	<u>104,962</u>	<u>244,525</u>	<u>244,525</u>	<u>244,525</u>
CONTINGENCY	-	-	450,000	760,000	760,000	760,000
TOTAL REQUIREMENTS	<u>769,068</u>	<u>170,051</u>	<u>554,962</u>	<u>1,004,525</u>	<u>1,004,525</u>	<u>1,004,525</u>

GENERAL FUND ADDITIONAL INFORMATION

TRANSFER OUT SUMMARY						
FINANCE DEPARTMENT	\$ 13,406	\$ 14,981	\$ 15,284	\$ 15,503	\$ 15,503	\$ 15,503
COMMUNITY DEVELOPMENT	37,848	-	-	-	-	-
PARKS DEPARTMENT	3,351	3,745	3,709	3,877	3,877	3,877
NON-DEPARTMENTAL	<u>129,510</u>	<u>57,400</u>	<u>59,362</u>	<u>196,725</u>	<u>196,725</u>	<u>196,725</u>
TOTAL GENERAL FUND TRANSFER OUT	<u>\$ 184,115</u>	<u>\$ 76,126</u>	<u>\$ 78,355</u>	<u>\$ 216,105</u>	<u>\$ 216,105</u>	<u>\$ 216,105</u>
DEBT SERVICE EXPENDITURE SUMMARY						
POLICE DEPARTMENT	\$ -	\$ 9,894	\$ 35,788	\$ 19,787	\$ 19,787	\$ 19,787
FINANCE DEPARTMENT	7,690	15,380	15,381	15,383	15,383	15,383
TOTAL GENERAL FUND DEBT SERVICE	<u>\$ 7,690</u>	<u>\$ 25,274</u>	<u>\$ 51,169</u>	<u>\$ 35,170</u>	<u>\$ 35,170</u>	<u>\$ 35,170</u>
FUND BALANCE SUMMARY						
GENERAL FUND CONTINGENCY	\$ -	\$ -	\$ 450,000	\$ 760,000	\$ 760,000	\$ 760,000
RESERVED UEFB	-	-	280,000	300,000	300,000	300,000
GENERAL FUND UNAPPROPRIATED ENDING FUND BALANCE (UEFB)	<u>1,737,564</u>	<u>2,121,344</u>	<u>1,075,339</u>	<u>573,292</u>	<u>573,292</u>	<u>573,292</u>
ACTUAL/BUDGETED ENDING FUND BALANCE - GENERAL FUND	<u>\$ 1,737,564</u>	<u>\$ 2,121,344</u>	<u>\$ 1,805,339</u>	<u>\$ 1,633,292</u>	<u>\$ 1,633,292</u>	<u>\$ 1,633,292</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
NON-DEPARTMENTAL E							
MATERIALS AND SERVI							
12,000	15,000	15,600	001-030-251831	SIUSLAW OUTREACH SV	16,300	16,300	16,300
28,500	30,000	30,000	001-030-275008	RHODY EXPRESS CONT	31,500	31,500	31,500
50,000	50,000	0	001-030-275016	MARKETING CONTRACT	0	0	0
10,022	0	0	001-030-290000	EQUIP: KEYLESS CARDL	0	0	0
100,522	95,000	45,600		TOTAL MATERIALS AND	47,800	47,800	47,800
CAPITAL OUTLAY:							
17,016	0	0	001-030-300031	EQUIPMENT & VEHICLES	0	0	0
5,500	0	0	001-030-320501	CAPITAL: CONDITION SU	0	0	0
494,659	17,651	0	001-030-320502	CAPITAL BLDG IMPROVE	0	0	0
21,861	0	0	001-030-320508	CAPITAL: CITY HALL RO	0	0	0
539,036	17,651	0		TOTAL CAPITAL OUTLA	0	0	0
TRANSFERS:							
0	28,012	30,000	001-030-500055	TRANSFER TO AIRPORT	22,400	22,400	22,400
100,000	0	0	001-030-500057	TRANSFER TO WATER	0	0	0
0	0	0	001-030-500059	TRANSFER TO EVENTS	145,000	145,000	145,000
29,510	29,388	29,362	001-030-500155	TRANSFER TO 2010B BO	29,325	29,325	29,325
129,510	57,400	59,362		TOTAL TRANSFERS	196,725	196,725	196,725
CONTINGENCY:							
0	0	450,000	001-030-600100	CONTINGENCY	760,000	760,000	760,000
0	0	450,000		TOTAL CONTINGENCY	760,000	760,000	760,000
UNAPPROPRIATED:							
0	0	1,075,339	001-030-900000	UNAPPR ENDING FUND	573,292	573,292	573,292
0	0	280,000	001-030-900001	RESERVED UEFB	300,000	300,000	300,000
0	0	1,355,339		TOTAL UNAPPROPRIAT	873,292	873,292	873,292
769,068	170,051	1,910,301		TOTAL NON-DEPARTME	1,877,817	1,877,817	1,877,817
5,162,418	4,238,559	6,588,704		TOTAL FUND EXPENDIT	6,762,846	6,762,846	6,762,846
1,737,564	2,121,344	0		NET REVENUE OVER EX	0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FY13 FY14 FY15

STAFF LEVEL FTE: Not Applicable

FUND/PROGRAM: 911 EMERGENCY FUND

Program Description

The 911 Emergency Fund accounts for special purpose revenues received from the State of Oregon and other jurisdictions. These funds are used to operate the City of Florence emergency dispatch services. A transfer is made from this fund to the General Fund Justice Program where the dispatch personnel and operating costs are accounted for.

Significant Changes

The FY15 911 Emergency Fund Budget returns to typical levels after the City replaced dispatch consoles in FY14. A transfer out to the General Fund Police Department of \$207,505 has been included in the FY15 Budget.

CITY OF FLORENCE
 FUND SUMMARY REPORT
 FOR THE FISCAL YEAR 2014-15

911 EMERGENCY FUND

	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2014-2015</u> <u>PROPOSED</u> <u>BUDGET</u>	<u>2014-2015</u> <u>APPROVED</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ADOPTED</u> <u>BUDGET</u>
BEGINNING FUND BALANCE	\$ 25,927	\$ 5,437	\$ 14,000	\$ -	\$ -	\$ -
RESOURCES						
REVENUES	207,702	224,062	232,950	207,050	207,050	207,050
GRANTS & PROCEEDS FROM DEBT	<u>-</u>	<u>-</u>	<u>266,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESOURCES	<u>207,702</u>	<u>224,062</u>	<u>498,950</u>	<u>207,050</u>	<u>207,050</u>	<u>207,050</u>
REQUIREMENTS						
CAPITAL OUTLAY	-	-	266,000	-	-	-
TRANSFERS OUT	<u>228,192</u>	<u>216,500</u>	<u>241,950</u>	<u>207,050</u>	<u>207,050</u>	<u>207,050</u>
TOTAL REQUIREMENTS	<u>228,192</u>	<u>216,500</u>	<u>507,950</u>	<u>207,050</u>	<u>207,050</u>	<u>207,050</u>
NET CHANGE IN FUND BALANCE	<u>(20,490)</u>	<u>7,562</u>	<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 5,437</u>	<u>\$ 12,999</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

911 EMERGENCY FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
25,927	5,437	14,000	008-000-401000	CARRYOVER	0	0	0
36	52	50	008-000-403000	INTEREST INCOME	50	50	50
0	0	100,000	008-000-432022	LOAN PROCEEDS	0	0	0
41,395	42,323	40,600	008-000-451001	9-1-1 PAYMENTS	39,000	39,000	39,000
4,778	6,312	6,400	008-000-451002	DUNES CITY 911 TAX	6,000	6,000	6,000
16,000	10,000	10,000	008-000-451003	911 PSAP-LCOG-UNICOR	10,000	10,000	10,000
145,492	165,374	175,900	008-000-451004	USER FEES	152,000	152,000	152,000
0	0	166,000	008-000-460300	GRANT REVENUE DISPA	0	0	0
233,629	229,499	512,950	TOTAL REVENUES		207,050	207,050	207,050

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

911 EMERGENCY FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				9-1-1 CENTER DEPARTM			
				CAPITAL OUTLAY:			
0	0	266,000	008-445-320300	CAPITAL: DISPATCH CO	0	0	0
0	0	266,000		TOTAL CAPITAL OUTLA	0	0	0
				TRANSFERS:			
228,192	216,500	241,950	008-445-500050	TO GENERAL FUND	207,050	207,050	207,050
228,192	216,500	241,950		TOTAL TRANSFERS	207,050	207,050	207,050
				UNAPPROPRIATED:			
0	0	5,000	008-445-900000	UNAPPR ENDING FUND	0	0	0
0	0	5,000		TOTAL UNAPPROPRIAT	0	0	0
228,192	216,500	512,950		TOTAL 9-1-1 CENTER DE	207,050	207,050	207,050
228,192	216,500	512,950		TOTAL FUND EXPENDIT	207,050	207,050	207,050
5,437	12,999	0		NET REVENUE OVER EX	0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FY13 FY14 FY15

STAFF LEVEL FTE: Not Applicable

FUND/PROGRAM: Room Tax Fund

Program Description

The Room Tax Fund is a special revenue fund that accounts for revenues received from the City's 4% transient room tax (TRT). The allocation of the TRT has changed in the FY15 budget as a result of the financial policy decisions made for the sustainability of the Florence Events Center (FEC) in 2013. The most significant financial change is there will now be a 40/60 percent share of TRT revenues; allocating 40% to the Marketing Services Contract, and 60% to the FEC.

Therefore, the FY15 budgeted expenditures include \$111,200 for a marketing services contract and a \$166,800 transfer out to the Events Center Fund. This represents a 40/60 percent share of the expected FY15 \$278,000 in TRT revenue. Lastly, the TRT Fund includes a \$15,000 contingency line item. At the time the FY15 budget was prepared, the City projects that the FY14 TRT revenues will be \$15,000 greater than originally anticipated. Due to the timing of when the City will know final TRT revenue collections for FY14 and the FY15 budget process, the amount is held in contingency. Upon final TRT numbers, the City Council can decide how and if they wish to distribute the excess TRT funds in FY15 budget year.

**CITY OF FLORENCE
FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

ROOM TAX FUND

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
BEGINNING FUND BALANCE	\$ 67,822	\$ 1,733	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
RESOURCES						
REVENUES	248,911	244,075	250,000	278,000	278,000	278,000
TRANSFERS IN	-	-	-	-	-	-
TOTAL RESOURCES	<u>248,911</u>	<u>244,075</u>	<u>250,000</u>	<u>278,000</u>	<u>278,000</u>	<u>278,000</u>
REQUIREMENTS						
MATERIALS & SERVICES	-	-	50,000	111,200	111,200	111,200
TRANSFERS OUT	<u>315,000</u>	<u>245,800</u>	<u>200,000</u>	<u>166,800</u>	<u>166,800</u>	<u>166,800</u>
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>315,000</u>	<u>245,800</u>	<u>250,000</u>	<u>278,000</u>	<u>278,000</u>	<u>278,000</u>
CONTINGENCY	-	-	-	15,000	15,000	15,000
TOTAL REQUIREMENTS	<u>315,000</u>	<u>245,800</u>	<u>250,000</u>	<u>293,000</u>	<u>293,000</u>	<u>293,000</u>
NET CHANGE IN FUND BALANCE	<u>(66,089)</u>	<u>(1,725)</u>	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
ENDING FUND BALANCE	<u>\$ 1,733</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

ROOM TAX FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
67,822	1,733	0	015-000-401000	CARRYOVER	15,000	15,000	15,000
248,911	244,075	250,000	015-000-444000	ROOM TAX	278,000	278,000	278,000
316,733	245,809	250,000	TOTAL REVENUES		293,000	293,000	293,000

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

ROOM TAX FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
ROOM TAX EXPENDITUR							
MATERIALS AND SERVI							
0	0	50,000	015-015-204000	MARKETING CONTRACT	111,200	111,200	111,200
0	0	50,000	TOTAL MATERIALS AND		111,200	111,200	111,200
TRANSFERS:							
50,000	45,800	0	015-015-500012	TRANSFER OUT - TO G.F	0	0	0
15,000	0	0	015-015-500013	TRANSFER OUT: TO G.F.	0	0	0
250,000	200,000	200,000	015-015-500054	TRANSFER TO: EVENTS	166,800	166,800	166,800
315,000	245,800	200,000	TOTAL TRANSFERS		166,800	166,800	166,800
CONTINGENCY:							
0	0	0	015-015-600100	CONTINGENCY	15,000	15,000	15,000
0	0	0	TOTAL CONTINGENCY		15,000	15,000	15,000
UNAPPROPRIATED:							
0	0	0	015-015-900000	UNAPPR ENDING FUND	0	0	0
0	0	0	TOTAL UNAPPROPRIAT		0	0	0
315,000	245,800	250,000	TOTAL ROOM TAX		293,000	293,000	293,000
315,000	245,800	250,000	TOTAL FUND EXPENDIT		293,000	293,000	293,000
1,733	9	0	NET REVENUE OVER EX		0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

			<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
FUND:	EVENTS CENTER	STAFFING FTE:	3.0	3.0	4.0
PROGRAM:	EVENTS CENTER				

Fund Description

The Florence Events Center (FEC) Fund is an enterprise fund used to account for the activities financed and operated for the FEC.

Budget Comments

The primary sources of revenues consist of rental fees, charges for services, intergovernmental revenues such as the Rural Tourism Marketing Project (RTMP) and operating transfers of Transient Room Tax (TRT) revenues from the Room Tax Fund, General Fund Transfer Subsidy and proceeds from debt.

The ability to sustain the facility is largely accredited to our exceptional volunteer support. In 2013 the FEC had 95 individual volunteers that donated a total of 6,220 hours. It is estimated that approximately half of the volunteers are consistently active. They do not receive pay; however the City is required to cover them under workers compensation insurance. Each volunteer hour contributed reduces our operational costs which keep the rental fees affordable for both outside and local organizations.

Friends of the FEC - The Friends of the FEC (Friends) are an organized 501(c)(3) non-profit organization sponsoring a variety of events such as the FEC Indoor Yard Sale, various concerts and most successfully the annual Winter Folk Festival. The money raised by the Friends is used to purchase items such as office computers, technical equipment and various items to enhance the facility.

Significant Changes

The financial challenges faced by the FEC was the City's #1 Council Goal in 2013. The City convened a special committee that met numerous times to address the significant funding issues. The special committee proposed and the Council accepted and adopted financial policies that have been incorporated the 2014-15 FEC Fund budget.

Revenues generated from TRT will continue to be transferred to the FEC Fund, just at a reduced amount. One of the key financial policy decisions made by Council was to do a 40/60 percent share of the TRT revenues; 40 percent Marketing Services and 60 percent to the FEC. The FY15 budget includes \$166,800 transfer in from the TRT Fund. This is a reduction from the previous year's TRT amount of \$200,000; however the FEC will continue to receive the full amount of the RTMP Grant funding (\$83,000). Furthermore, during the budget process the staff will propose a fee structure that will address concerns raised by the community to accommodate different users. The result of a modified fee structure is not expected to have a material effect on the expected Building Rental revenues included in the FY15 budget (\$110,000).

BUDGET NARRATIVE FISCAL YEAR 2014 – 2015

PROGRAM: EVENTS CENTER, CONTINUED

The Special FEC Committee reaffirmed the community's support of the FEC by suggesting that the General Fund financially support the Events Center operations in two ways. The first way is a direct subsidy (transfer from the General Fund to the Events Center Fund). The second is in a more indirect manner - the FEC will no longer pay their share of General Administrative Service's costs back to the General Fund. The City Council approved the concept of the General Fund "subsidy" and these amounts are reflected in the 2014-15 budget; a transfer in from the General Fund to the FEC Fund (\$145,000) and the discontinuation of the FEC Fund paying for their share of the Administrative Costs (\$60,000).

The FEC has had reduced staffing levels for the past three fiscal years; three full-time employees and four part-time temporary employees. The FY15-18 years of the Long-Range Financial Plan included a newly added FEC Office Coordinator position to provide administrative and ticketing office support so that the Community Outreach position can spend time on marketing. With the staffing addition, the FY15 budget reflects a reduced amount that only includes a part-time temporary employee to perform various maintenance and technical duties and for the Ticket Office contract employee which will only be used as necessary.

The Materials & Services expenditure section of this budget reflects significant changes in response to the special FEC committee recommendations and the resulting Council financial policy decisions. A new expense line item "Business Opportunity Fund" in the amount of \$20,000 has been added to allow management the ability to attract and retain conferences. If the Business Opportunity Fund can prove successful there will be a net increase of TRT revenue to the community. The marketing budget has been reset back to previous levels to increase marketing of events and to attract conferences.

The final new key financial policy to be implemented in the budget includes significant capital expenditures to preserve the FEC facility assets. For the first time since the FEC Building was built, the City will finance these improvements and upgrades with long-term debt. The significant \$220,000 in capital expenditures included in the budget will provide adequate funding to complete various equipment replacement and projects that include plans for the following: HVAC Replacement, HD Projection System, Roof Replacement, and kitchen facility equipment purchases.

**CITY OF FLORENCE
FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

EVENTS CENTER FUND

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
RESOURCES						
BEGINNING FUND BALANCE	\$ 171,177	\$ 301,879	\$ 260,000	\$ 285,000	\$ 285,000	\$ 285,000
REVENUES						
REVENUES	420,278	346,906	347,400	606,900	606,900	606,900
TRANSFERS IN	<u>303,602</u>	<u>203,391</u>	<u>204,000</u>	<u>315,800</u>	<u>315,800</u>	<u>315,800</u>
TOTAL REVENUES	<u>723,880</u>	<u>550,297</u>	<u>551,400</u>	<u>922,700</u>	<u>922,700</u>	<u>922,700</u>
REQUIREMENTS						
PERSONNEL SERVICES	231,460	214,836	235,140	301,529	301,529	301,529
MATERIALS & SERVICES	274,129	223,339	269,200	317,035	317,035	317,035
CAPITAL OUTLAY	30,038	44,318	25,000	220,000	220,000	220,000
DEBT SERVICE	-	-	-	25,000	25,000	25,000
TRANSFERS OUT	<u>57,551</u>	<u>49,334</u>	<u>57,960</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REQUIREMENTS	<u>593,178</u>	<u>531,827</u>	<u>587,300</u>	<u>863,564</u>	<u>863,564</u>	<u>863,564</u>
CHANGE IN FUND BALANCE BEFORE CONTINGENCY	<u>130,702</u>	<u>18,470</u>	<u>(35,900)</u>	<u>59,136</u>	<u>59,136</u>	<u>59,136</u>
CONTINGENCY	-	-	88,000	130,000	130,000	130,000
REQUIREMENTS BEFORE UEFB	<u>593,178</u>	<u>531,827</u>	<u>675,300</u>	<u>993,564</u>	<u>993,564</u>	<u>993,564</u>
ENDING FUND BALANCE						
UNAPPROPRIATED EFB	-	-	136,100	214,136	214,136	214,136
TOTAL ENDING FUND BALANCE	<u>\$ 301,879</u>	<u>\$ 320,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
PROGRAM REQUIREMENTS						
PERSONNEL/MATERIALS & SERVICES/CAPITAL OUTLAY	<u>\$ 535,627</u>	<u>\$ 482,493</u>	<u>\$ 529,340</u>	<u>\$ 838,564</u>	<u>\$ 838,564</u>	<u>\$ 838,564</u>
FEC CONTINGENCY	\$ -	\$ -	\$ 88,000	\$ 130,000	\$ 130,000	\$ 130,000
FEC UNAPPROPRIATED ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,100</u>	<u>\$ 214,136</u>	<u>\$ 214,136</u>	<u>\$ 214,136</u>
ACTUAL/BUDGETED ENDING FUND BALANCE - FEC	<u>\$ 301,879</u>	<u>\$ 320,349</u>	<u>\$ 224,100</u>	<u>\$ 344,136</u>	<u>\$ 344,136</u>	<u>\$ 344,136</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

EVENTS CENTER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
171,177	301,879	260,000	016-000-401000	CARRYOVER	285,000	285,000	285,000
473	617	500	016-000-403000	INTEREST INCOME	800	800	800
31,641	0	0	016-000-404000	LANE COUNTY DEBT CO	0	0	0
0	0	0	016-000-432021	PROCEEDS FROM DEBT	200,000	200,000	200,000
250,000	200,000	200,000	016-000-444410	TRANSFER FROM ROOM	166,800	166,800	166,800
2,704	1,410	2,100	016-000-450071	TICKET FEES	0	0	0
3,238	3,579	3,700	016-000-450072	CREDIT CARD FEE	5,500	5,500	5,500
20,213	16,640	17,500	016-000-450073	FOOD & BEVERAGE	17,000	17,000	17,000
19,391	23,782	20,000	016-000-450077	TICKET SURCHARGE	30,000	30,000	30,000
0	227	0	016-000-450078	ADVERTISING	0	0	0
120,222	103,196	105,000	016-000-450079	BUILDING RENTAL	110,000	110,000	110,000
5,718	5,382	6,100	016-000-450082	OFF SITE EQUIPMENT R	7,000	7,000	7,000
3,312	1,799	2,100	016-000-450083	ART COMMISSIONS	2,100	2,100	2,100
2,686	2,511	3,500	016-000-450084	ART SALES	3,500	3,500	3,500
163	0	0	016-000-450085	MERCHANDISE SALES	0	0	0
120	961	1,400	016-000-450086	DONATIONS	500	500	500
10,320	24,720	20,000	016-000-450087	FRIENDS OF FEC DONAT	20,000	20,000	20,000
73,924	78,886	75,000	016-000-450108	RTMP GRANT	83,000	83,000	83,000
446	3,856	500	016-000-450111	OTHER	500	500	500
110,708	79,341	90,000	016-000-450199	SHOW SALES	127,000	127,000	127,000
15,000	0	0	016-000-460500	FRIEND OF FEC GRANT -	0	0	0
0	0	0	016-000-490050	TRANSFER IN FROM GE	145,000	145,000	145,000
3,310	3,391	4,000	016-000-490513	TRANSFER IN - WLCF EN	4,000	4,000	4,000
4,652	0	0	016-000-490514	TRANSFER IN FROM RT	0	0	0
45,640	0	0	016-000-490517	TRANSFER IN FROM FEC	0	0	0
895,057	852,176	811,400		TOTAL REVENUES	1,207,700	1,207,700	1,207,700

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

EVENTS CENTER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
EVENTS CENTER EXPEN							
PERSONNEL SERVICES:							
82,491	78,767	81,100	016-016-100017	EVENT CENTER DIRECT	82,697	82,697	82,697
39,607	32,360	33,750	016-016-100018	COMMUNITY OUTREACH	39,312	39,312	39,312
40,019	29,320	33,750	016-016-100020	MAINTENANCE TECHNIC	34,428	34,428	34,428
0	0	0	016-016-100021	FEC OFFICE COORDINA	32,760	32,760	32,760
408	0	1,000	016-016-100111	OVERTIME	1,000	1,000	1,000
167	1,144	1,500	016-016-104600	UNEMPLOYMENT INSU	3,027	3,027	3,027
12,672	10,614	10,000	016-016-104700	SOCIAL SECURITY	13,440	13,440	13,440
39,741	46,932	51,620	016-016-104800	MEDICAL INSURANCE	74,507	74,507	74,507
4,122	324	0	016-016-104801	DENTAL INSURANCE	0	0	0
685	685	790	016-016-104802	LIFE AND DISABILITY INS	2,034	2,034	2,034
2,077	2,018	2,810	016-016-104900	WORKER'S COMPENSAT	3,810	3,810	3,810
13,544	11,600	17,820	016-016-105002	RETIREMENT PLAN	13,514	13,514	13,514
738	628	1,000	016-016-105003	ALLOWANCES	1,000	1,000	1,000
(4,810)	446	0	016-016-199999	ACCRUED PAYROLL EXP	0	0	0
231,460	214,836	235,140		TOTAL PERSONNEL SER	301,529	301,529	301,529
MATERIALS AND SERVI							
111,623	63,883	90,000	016-016-200005	SHOW EXPENSES	132,000	132,000	132,000
2,673	2,511	3,500	016-016-200006	ART EXPENSES	3,500	3,500	3,500
0	0	0	016-016-200070	BUSINESS OPPORTUNIT	20,000	20,000	20,000
2,042	2,628	3,800	016-016-200090	COPIER EXPENSES	3,000	3,000	3,000
1,976	2,839	3,400	016-016-200100	OFFICE SUPPLIES	3,500	3,500	3,500
2,925	2,876	3,500	016-016-200101	JANITORIAL SUPPLIES	4,500	4,500	4,500
1,554	2,424	3,500	016-016-200102	BUILDING SUPPLIES	3,500	3,500	3,500
0	0	0	016-016-200200	PROFESSIONAL DEVELO	8,500	8,500	8,500
2,617	1,272	2,000	016-016-200400	TELEPHONE	500	500	500
1,709	2,001	2,000	016-016-200402	INTERNET SERVICE	3,000	3,000	3,000
0	0	500	016-016-201501	GENERATOR OP & MAIN	1,000	1,000	1,000
3,971	2,746	7,000	016-016-201911	EQUIPMENT MAINTENAN	7,000	7,000	7,000
5,897	6,625	7,000	016-016-201912	BUILDING MAINTENANC	0	0	0
1,094	0	0	016-016-201917	PARKING LOT MAINT. FR	0	0	0
11,450	7,000	0	016-016-201918	RESERVE: BDLG MAINT	0	0	0
1,479	978	1,600	016-016-202100	POSTAGE	0	0	0
2,506	2,968	2,700	016-016-203000	CONTRACTUAL -LANDSC	2,000	2,000	2,000
223	0	0	016-016-203001	CONTRACTUAL -JANITO	0	0	0
14,045	11,689	17,000	016-016-203003	CONTRACTUAL-TICKET	5,000	5,000	5,000
8,988	9,748	8,000	016-016-203004	CONTRACTUAL-MAINT. T	8,000	8,000	8,000
12,376	10,575	12,200	016-016-203005	CONTRACTUAL-MARKET	0	0	0
80	(226)	500	016-016-203220	PRINTING	0	0	0
1,914	1,273	1,500	016-016-203230	DUES / SUBSCRIPTIONS	0	0	0
0	226	1,000	016-016-203235	TRAVEL	0	0	0
0	0	1,500	016-016-203236	TRAINING	0	0	0
19,100	18,795	20,400	016-016-203237	UTILITIES- ELECTRICAL	21,000	21,000	21,000
6,522	6,580	6,700	016-016-203238	UTILITIES -WATER	6,800	6,800	6,800
7,189	3,549	6,000	016-016-203239	UTILITIES -PROPANE	6,100	6,100	6,100
2,442	2,731	3,000	016-016-203240	UTILITIES-GARBAGE	3,100	3,100	3,100
7,544	12,005	10,600	016-016-203250	INSURANCE	15,035	15,035	15,035
2,212	1,105	3,500	016-016-203256	ADVERTISING	35,000	35,000	35,000
1,550	2,372	3,000	016-016-203257	THEATER SUPPLY	3,000	3,000	3,000
0	100	1,000	016-016-203270	WEB PAGE DEVELOPME	1,500	1,500	1,500
11,701	12,926	12,700	016-016-203275	RTMP EXPENDITURES	0	0	0
15,944	15,569	16,300	016-016-203280	TRT MARKETING EXPEN	0	0	0
2,689	2,343	1,600	016-016-289940	FRIENDS EXPENSES	5,000	5,000	5,000
1,033	1,496	2,000	016-016-289950	VOLUNTEER EXPENSES	2,000	2,000	2,000
173	482	1,000	016-016-290000	OTHER	0	0	0

**CITY OF FLORENCE
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EVENTS CENTER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
0	5,194	4,000	016-016-290040	TICKET CHARGES	7,500	7,500	7,500
4,889	4,055	5,200	016-016-290050	BANK CHARGES	6,000	6,000	6,000
274,129	223,339	269,200		TOTAL MATERIALS AND	317,035	317,035	317,035
				CAPITAL OUTLAY:			
0	44,318	25,000	016-016-320501	CAPITAL: EQUIP/FACILIT	200,000	200,000	200,000
0	0	0	016-016-320502	CAPITAL: HVAC	0	0	0
30,038	0	0	016-016-320600	CAPITAL: FEC GENERAT	0	0	0
0	0	0	016-016-320601	CAPITAL: FRIENDS DON	20,000	20,000	20,000
30,038	44,318	25,000		TOTAL CAPITAL OUTLA	220,000	220,000	220,000
				TRANSFERS:			
57,551	49,334	57,960	016-016-500100	TRANSFER OUT: ADMIN	0	0	0
57,551	49,334	57,960		TOTAL TRANSFERS	0	0	0
				CONTINGENCY:			
0	0	88,000	016-016-600000	CONTINGENCY	130,000	130,000	130,000
0	0	88,000		TOTAL CONTINGENCY	130,000	130,000	130,000
				DEBT SERVICE:			
0	0	0	016-016-800515	DEBT PRINCIPAL PAYME	16,000	16,000	16,000
0	0	0	016-016-800516	DEBT INTEREST PAYME	9,000	9,000	9,000
0	0	0		TOTAL DEBT SERVICE	25,000	25,000	25,000
				UNAPPROPRIATED:			
0	0	136,100	016-016-900000	UNAPPR ENDING FUND	214,136	214,136	214,136
0	0	136,100		TOTAL UNAPPROPRIAT	214,136	214,136	214,136
593,178	531,828	811,400		TOTAL EVENTS CENTER	1,207,700	1,207,700	1,207,700
593,178	531,828	811,400		TOTAL FUND EXPENDIT	1,207,700	1,207,700	1,207,700
301,879	320,348	0		NET REVENUE OVER EX	0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

	<u>FY13</u> <u>FY14</u> <u>FY15</u>
FUND/PROGRAM: STREET	STAFF LEVEL FTE: 1.0 1.0 1.0

Department Description

The Street fund administers all street operations for the City. The mission is to provide a safe and efficient multi-modal transportation system, including sidewalks.

Budget Comments

Revenues to support the Street Program's services primarily come from state highway apportionment (State gas tax), various grants, long-term debt proceeds, and the City's street utility fee.

Significant Changes

The Street Maintenance Utility Fee of \$5 per equivalent dwelling unit (no increase in FY15) generates an adequate amount of revenue to pay for both the City's street light electricity costs (\$114,000) and debt service expenditures on what the City expects to borrow annually to fund \$250,000 in Street Preservation & Improvement capital projects annually.

The City Council is considering placing a local gas tax measure on the November 2014 ballot; however this budget is reflective of the status quo, with only the Street Maintenance Utility Fee as the resource available to repay the necessary debt service in order to complete the Street Preservation & Improvement projects. If the local gas tax measure is successful, staff will recommend to the City Council that the Street Maintenance Utility Fee be reduced in order to only pay for the annual street light utility bills.

In addition to the Street Preservation & Improvement project, this budget's most significant capital project includes a multi-use path along Rhododendron Drive from 9th to Wildwinds streets. This \$1,000,000 capital project will begin construction in spring of 2015 (FY15). Construction will be completed in the fall of 2015 (FY16). This is an ODOT Transportation Enhancement (TE) grant funded project which will fund 90% of the project. Since part of the project qualifies as capacity increasing, the remaining costs (City's 10% match) will be funded by \$100,000 in SDC funds. Also included in the FY15 is \$50,000 capital item to begin reconstruction of the Spruce Street Culvert. Management's desire is to seek grant funding for the repair of this infrastructure. Finally, the Street Fund includes \$300,000 for the possibility of new capacity increasing transportation project with an offsetting transfer in from the Street SDC Fund. Management would only expend this money should a development project occur.

Debt service expenditures include \$38,000 for repayment of an existing loan that provided funding to purchase the Patch Truck. The amount of debt service is less in the FY15 budget than previous years because the loan for the Asphalt Zipper was paid off in FY14. The Siuslaw Bank debt service represents the cost of borrowing \$250,000 in the FY13 year for Street Preservation and Improvement projects. The New Debt Service line item represents the estimated amount to begin making repayments on FY14 and FY15 borrowings to fund the continuous preservation and improvement street projects supported by the Street Maintenance Fee.

The Street Fund Transfers Out expenses include payments on an interfund loan scheduled to be paid off in FY16. The Street Fund pays the Water SDC Fund \$24,000 annually and pays the Street SDC Fund \$80,000 annually.

**CITY OF FLORENCE
STREET FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

STREETS PROGRAM

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
STREET OPERATIONS						
BEGINNING FUND BALANCE	\$ 226,301	\$ 519,094	\$ 300,000	\$ 322,000	\$ 322,000	\$ 322,000
RESOURCES						
REVENUES	864,981	1,753,184	1,262,000	2,185,812	2,185,812	2,185,812
TRANSFERS IN	388,838	-	400,000	400,000	400,000	400,000
TOTAL RESOURCES	<u>1,253,819</u>	<u>1,753,184</u>	<u>1,662,000</u>	<u>2,585,812</u>	<u>2,585,812</u>	<u>2,585,812</u>
REQUIREMENTS						
PERSONNEL SERVICES	49,645	53,422	60,190	59,774	59,774	59,774
MATERIALS & SERVICES	238,158	227,455	239,100	238,184	238,184	238,184
CAPITAL OUTLAY	383,955	1,365,386	1,035,000	1,725,000	1,725,000	1,725,000
DEBT SERVICE	43,811	91,140	152,704	146,915	146,915	146,915
TRANSFERS OUT	245,457	239,370	226,521	214,995	214,995	214,995
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>961,026</u>	<u>1,976,773</u>	<u>1,713,515</u>	<u>2,384,868</u>	<u>2,384,868</u>	<u>2,384,868</u>
CONTINGENCY	-	-	110,000	250,000	250,000	250,000
TOTAL REQUIREMENTS	<u>961,026</u>	<u>1,976,773</u>	<u>1,823,515</u>	<u>2,634,868</u>	<u>2,634,868</u>	<u>2,634,868</u>
NET CHANGE IN FUND BALANCE	<u>292,793</u>	<u>(223,589)</u>	<u>(161,515)</u>	<u>(49,056)</u>	<u>(49,056)</u>	<u>(49,056)</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 519,094</u>	<u>\$ 295,505</u>	<u>\$ 138,485</u>	<u>\$ 272,944</u>	<u>\$ 272,944</u>	<u>\$ 272,944</u>

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
STREET SDC						
BEGINNING FUND BALANCE	\$ 346,472	\$ 496,646	\$ 600,000	\$ 748,000	\$ 748,000	\$ 748,000
RESOURCES						
REVENUES	50,174	21,897	15,096	32,500	32,500	32,500
TRANSFERS IN	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL RESOURCES	<u>150,174</u>	<u>121,897</u>	<u>115,096</u>	<u>132,500</u>	<u>132,500</u>	<u>132,500</u>
REQUIREMENTS						
TRANSFERS OUT	-	-	400,000	400,000	400,000	400,000
TOTAL REQUIREMENTS	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
NET CHANGE IN FUND BALANCE	<u>150,174</u>	<u>121,897</u>	<u>(284,904)</u>	<u>(267,500)</u>	<u>(267,500)</u>	<u>(267,500)</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 496,646</u>	<u>\$ 618,543</u>	<u>\$ 315,096</u>	<u>\$ 480,500</u>	<u>\$ 480,500</u>	<u>\$ 480,500</u>

TOTAL STREETS PROGRAM SUMMARY

PROGRAM REQUIREMENTS						
PERSONNEL/MATERIALS & SERVICES/CAPITAL OUTLAY	<u>\$ 671,758</u>	<u>\$ 1,646,263</u>	<u>\$ 1,334,290</u>	<u>\$ 2,022,958</u>	<u>\$ 2,022,958</u>	<u>\$ 2,022,958</u>
BEGINNING FUND BALANCE	\$ 572,773	\$ 1,015,740	\$ 900,000	\$ 1,070,000	\$ 1,070,000	\$ 1,070,000
ADD BACK CONTINGENCY	-	-	110,000	250,000	250,000	250,000
NET CHANGE IN FUND BALANCE	442,967	(101,692)	(446,419)	(316,556)	(316,556)	(316,556)
ENDING FUND BALANCE	<u>\$ 1,015,740</u>	<u>\$ 914,048</u>	<u>\$ 563,581</u>	<u>\$ 1,003,444</u>	<u>\$ 1,003,444</u>	<u>\$ 1,003,444</u>

**CITY OF FLORENCE
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STREET FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
226,301	519,094	300,000	002-000-401000	CARRYOVER	322,000	322,000	322,000
771	1,261	1,100	002-000-403000	INTEREST INCOME	1,400	1,400	1,400
461,215	463,220	490,000	002-000-413100	STATE HIGHWAY APPOR	515,000	515,000	515,000
0	0	0	002-000-413610	ODOT STP FUND EXCHA	190,000	190,000	190,000
89,102	0	0	002-000-414000	STREET LIGHT FEE	0	0	0
0	280,379	275,000	002-000-414010	STREET FEE	280,000	280,000	280,000
0	2,072	235,000	002-000-414060	GRANT- RHODY MULTIU	900,000	900,000	900,000
0	0	0	002-000-414070	GRANT - SPRUCE ST CU	45,000	45,000	45,000
73	0	0	002-000-415300	OFF SITE INSPECTIONS	0	0	0
7,031	7,644	0	002-000-419000	OTHER	0	0	0
145,822	0	0	002-000-432023	LOAN - PROCEEDS OPB	0	0	0
0	250,000	250,000	002-000-432024	LOAN PROCEEDS	250,000	250,000	250,000
5,151	0	0	002-000-449915	OAK STREET LID PRINCI	0	0	0
298	0	0	002-000-449921	OAK STREET LID INTER	0	0	0
7,498	7,158	8,300	002-000-449922	HEMLOCK LID PRINCIPA	4,121	4,121	4,121
1,686	925	2,600	002-000-449923	HEMLOCK LID INTERES	291	291	291
144,634	551,826	0	002-000-460411	STATE GRANT: SCENIC	0	0	0
1,700	188,701	0	002-000-460504	FURA GRANT: PAVE 2ND	0	0	0
300,000	0	0	002-000-490052	TRANSFER IN - DEBT PR	0	0	0
88,838	0	0	002-000-490055	TRANSFER FROM GRAN	0	0	0
0	0	400,000	002-000-490507	TRANSFER IN - FROM ST	400,000	400,000	400,000
1,480,120	2,272,278	1,962,000		TOTAL REVENUES	2,907,812	2,907,812	2,907,812

**CITY OF FLORENCE
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STREET FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
STREET DEPARTMENT E PERSONNEL SERVICES:							
33,073	30,608	33,600	002-431-100082	UTILITY WORKER - STRE	33,614	33,614	33,614
507	0	500	002-431-100111	OVERTIME	500	500	500
35	274	335	002-431-104600	UNEMPLOYMENT INSUR	538	538	538
2,667	2,342	2,320	002-431-104700	SOCIAL SECURITY	2,435	2,435	2,435
10,344	16,408	16,540	002-431-104800	MEDICAL INSURANCE	16,721	16,721	16,721
797	0	0	002-431-104801	DENTAL INSURANCE	0	0	0
159	158	200	002-431-104802	LIFE AND DISABILITY INS	258	258	258
1,926	1,859	2,925	002-431-104900	WORKER'S COMPENSAT	3,440	3,440	3,440
2,310	923	3,270	002-431-105002	RETIREMENT PLAN	1,788	1,788	1,788
280	0	500	002-431-105003	ALLOWANCES	480	480	480
(2,451)	850	0	002-431-199999	ACCRUED PAYROLL EXP	0	0	0
49,645	53,422	60,190	TOTAL PERSONNEL SER		59,774	59,774	59,774
MATERIALS AND SERVI							
11,414	15,438	13,000	002-431-200049	CONTRACT LABOR	13,920	13,920	13,920
174	3,611	3,000	002-431-200101	SUPPLIES & TOOLS	3,100	3,100	3,100
325	0	0	002-431-200150	SHOP SUPPLIES	0	0	0
572	251	600	002-431-200200	PROFESSIONAL DEVELO	1,000	1,000	1,000
89	0	200	002-431-200300	MEMBERSHIP AND DUES	0	0	0
12,813	11,814	12,500	002-431-201500	VEHICLE OPERATION &	12,750	12,750	12,750
13,061	3,835	5,100	002-431-203000	CONTRACTUAL SERVICE	4,000	4,000	4,000
10,563	8,713	10,000	002-431-203105	EQUIPMENT MAINTENAN	8,000	8,000	8,000
35,022	28,956	35,000	002-431-203111	TRAFFIC CONTROL DEVI	30,000	30,000	30,000
756	256	500	002-431-203115	BUILDING MAINTENANC	500	500	500
15,924	23,943	23,900	002-431-203250	INSURANCE	30,714	30,714	30,714
111,465	113,570	115,000	002-431-203500	UTILITIES	114,000	114,000	114,000
22,500	15,378	20,000	002-431-205300	STREET REPAIR MATERI	20,000	20,000	20,000
934	0	0	002-431-205910	TOOLS	0	0	0
699	0	0	002-431-290000	OTHER	0	0	0
124	0	0	002-431-290006	CLEANING AND LAUNDR	0	0	0
568	0	0	002-431-290007	SAFETY SUPPLIES	0	0	0
909	1,529	0	002-431-290013	BAD DEBT EXPENSE	0	0	0
248	162	300	002-431-290050	BANK CHARGES	200	200	200
238,158	227,455	239,100	TOTAL MATERIALS AND		238,184	238,184	238,184
CAPITAL OUTLAY:							
0	250,358	50,000	002-431-300210	CRACK/HOT OIL CHIP SE	75,000	75,000	75,000
0	0	25,000	002-431-300224	BIKE LANES/SHARROWS	0	0	0
4,725	0	50,000	002-431-300225	SIDEWALKS & ADA RAM	50,000	50,000	50,000
0	0	0	002-431-300231	SPRUCE STREET CULVE	50,000	50,000	50,000
2,372	0	0	002-431-300240	HWY 101/RHODY/6TH ST	0	0	0
62,399	1,241	0	002-431-300317	12TH ST BIKE PATH	0	0	0
145,939	0	0	002-431-320501	EQUIPMENT: PATCH TR	0	0	0
167,271	688,382	0	002-431-380411	CAPITAL: SCENIC BYWA	0	0	0
0	2,309	260,000	002-431-380490	CAPITAL: RHODY MULTI	900,000	900,000	900,000
0	0	0	002-431-380491	SDC CAPITAL RHODY M	100,000	100,000	100,000
1,250	188,701	0	002-431-380504	CAPITAL: FURA PAVE 2N	0	0	0
0	0	400,000	002-431-380510	CAPITAL: NEW DEVELOP	300,000	300,000	300,000
0	234,396	250,000	002-431-380520	CAPITAL: PRESERVATIO	250,000	250,000	250,000
383,955	1,365,386	1,035,000	TOTAL CAPITAL OUTLA		1,725,000	1,725,000	1,725,000
TRANSFERS:							
54,206	48,947	53,902	002-431-500099	TRANS OUT: PW ADMIN	36,690	36,690	36,690

**CITY OF FLORENCE
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STREET FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
67,143	63,952	46,368	002-431-500100	TRANS OUT: ADMIN SER	51,050	51,050	51,050
80,000	80,000	80,000	002-431-500101	INTERFUND REPAY ST S	80,000	80,000	80,000
24,000	24,000	24,000	002-431-500102	INTERFUND REPAY WTR	24,000	24,000	24,000
20,108	22,471	22,251	002-431-500156	TRANSFER TO 2011 BON	23,255	23,255	23,255
245,457	239,370	226,521		TOTAL TRANSFERS	214,995	214,995	214,995
				CONTINGENCY:			
0	0	110,000	002-431-600100	CONTINGENCY	250,000	250,000	250,000
0	0	110,000		TOTAL CONTINGENCY	250,000	250,000	250,000
				DEBT SERVICE:			
38,116	57,152	59,414	002-431-800001	OPB DEBT SERVICE PRI	37,870	37,870	37,870
5,694	6,506	4,326	002-431-800002	OPB DEBT SERVICE INT.	1,825	1,825	1,825
0	23,277	47,331	002-431-800513	SIUSLAW BANK PRINCIP	49,025	49,025	49,025
0	4,205	7,633	002-431-800514	SIUSLAW BANK INTERES	5,939	5,939	5,939
0	0	34,000	002-431-800518	NEW DEBT ESTIMATED	52,256	52,256	52,256
43,811	91,140	152,704		TOTAL DEBT SERVICE	146,915	146,915	146,915
				UNAPPROPRIATED:			
0	0	138,485	002-431-900000	UNAPPR ENDING FUND	272,944	272,944	272,944
0	0	138,485		TOTAL UNAPPROPRIAT	272,944	272,944	272,944
961,027	1,976,772	1,962,000		TOTAL STREET DEPART	2,907,812	2,907,812	2,907,812
961,027	1,976,772	1,962,000		TOTAL FUND EXPENDIT	2,907,812	2,907,812	2,907,812
519,094	295,506	0		NET REVENUE OVER EX	0	0	0

**CITY OF FLORENCE
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STREET SYSTEM DEVEL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
346,472	496,646	600,000	111-000-401000	CARRYOVER	748,000	748,000	748,000
6,349	7,940	0	111-000-403000	INTEREST INCOME	7,500	7,500	7,500
36,456	13,957	15,096	111-000-439110	STREET SDC FEES	25,000	25,000	25,000
7,369	0	0	111-000-490056	TRANSFER IN - REHAB L	0	0	0
20,000	20,000	20,000	111-000-490101	INTERFUND - RPYMNT S	20,000	20,000	20,000
80,000	80,000	80,000	111-000-490102	INTERFUND - RPYMNT S	80,000	80,000	80,000
496,646	618,543	715,096	TOTAL REVENUES		880,500	880,500	880,500

CITY OF FLORENCE
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STREET SYSTEM DEVEL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
STREET SYSTEM DEVEL							
TRANSFERS:							
0	0	400,000	111-111-500352	TRANSFER TO STREET F	400,000	400,000	400,000
0	0	400,000	TOTAL TRANSFERS		400,000	400,000	400,000
UNAPPROPRIATED:							
0	0	315,096	111-111-900000	UNAPPR ENDING FUND	480,500	480,500	480,500
0	0	315,096	TOTAL UNAPPROPRIAT		480,500	480,500	480,500
0	0	715,096	TOTAL STREET SYSTEM		880,500	880,500	880,500
0	0	715,096	TOTAL FUND EXPENDIT		880,500	880,500	880,500
496,646	618,543	0	NET REVENUE OVER EX		0	0	0

**CITY OF FLORENCE
FOR THE FISCAL YEAR 2014-15
PUBLIC WORKS ENTERPRISE FUND - SUMMARY REPORT**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 1,433,630	\$ 2,449,346	\$ 2,315,000	\$ 2,960,323	\$ 2,960,323	\$ 2,960,323
RESOURCES						
REVENUES	\$ 8,110,383	\$ 9,145,243	\$ 5,945,400	\$ 7,182,750	\$ 7,182,750	\$ 7,182,750
TRANSFERS IN	819,330	646,479	597,024	622,788	622,788	622,788
TOTAL RESOURCES	<u>8,929,713</u>	<u>9,791,722</u>	<u>6,542,424</u>	<u>7,805,538</u>	<u>7,805,538</u>	<u>7,805,538</u>
REQUIREMENTS						
PERSONNEL SERVICES						
WATER PROGRAM	307,295	328,502	352,000	340,971	340,971	340,971
WASTEWATER PROGRAM	359,612	400,225	428,240	417,715	417,715	417,715
STORMWATER PROGRAM	57,844	61,375	67,175	67,411	67,411	67,411
PUBLIC WORKS ADMIN PROGRAM	491,315	419,497	449,824	436,888	436,888	436,888
TOTAL PERSONNEL SERVICES	<u>1,216,066</u>	<u>1,209,599</u>	<u>1,297,239</u>	<u>1,262,985</u>	<u>1,262,985</u>	<u>1,262,985</u>
MATERIALS & SERVICES						
WATER PROGRAM	330,074	368,558	439,150	404,279	404,279	404,279
WASTEWATER PROGRAM	448,612	414,601	458,100	465,133	465,133	465,133
STORMWATER PROGRAM	29,644	49,018	62,988	67,082	67,082	67,082
PUBLIC WORKS ADMIN PROGRAM	64,732	51,845	59,200	64,500	64,500	64,500
TOTAL MATERIALS & SERVICES	<u>873,062</u>	<u>884,022</u>	<u>1,019,438</u>	<u>1,000,994</u>	<u>1,000,994</u>	<u>1,000,994</u>
CAPITAL OUTLAY						
WATER PROGRAM	945,330	1,683,688	697,000	845,000	845,000	845,000
WASTEWATER PROGRAM	1,845,493	1,600,089	440,000	665,000	665,000	665,000
STORMWATER PROGRAM	293,640	125,029	370,000	470,000	470,000	470,000
PUBLIC WORKS ADMIN PROGRAM	1,585	18,296	35,000	300,000	300,000	300,000
TOTAL CAPITAL OUTLAY	<u>3,086,048</u>	<u>3,427,102</u>	<u>1,542,000</u>	<u>2,280,000</u>	<u>2,280,000</u>	<u>2,280,000</u>
DEBT SERVICE						
WATER PROGRAM	319,002	1,829,622	393,694	250,526	250,526	250,526
WASTEWATER PROGRAM	45,372	55,332	375,695	369,350	369,350	369,350
STORMWATER PROGRAM	23,621	23,621	23,622	24,490	24,490	24,490
PUBLIC WORKS ADMIN PROGRAM	-	-	-	23,400	23,400	23,400
TOTAL DEBT SERVICE	<u>387,995</u>	<u>1,908,575</u>	<u>793,011</u>	<u>667,766</u>	<u>667,766</u>	<u>667,766</u>
TRANSFERS OUT						
WATER PROGRAM	627,249	607,129	510,054	547,265	547,265	547,265
WASTEWATER PROGRAM	1,566,459	1,533,128	1,482,122	1,541,857	1,541,857	1,541,857
STORMWATER PROGRAM	157,118	155,981	155,227	158,845	158,845	158,845
TOTAL TRANSFERS OUT	<u>2,350,826</u>	<u>2,296,238</u>	<u>2,147,403</u>	<u>2,247,967</u>	<u>2,247,967</u>	<u>2,247,967</u>
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>7,913,997</u>	<u>9,725,536</u>	<u>6,799,091</u>	<u>7,459,712</u>	<u>7,459,712</u>	<u>7,459,712</u>
CONTINGENCY	-	-	650,000	650,000	650,000	650,000
TOTAL REQUIREMENTS	<u>7,913,997</u>	<u>9,725,536</u>	<u>7,449,091</u>	<u>8,109,712</u>	<u>8,109,712</u>	<u>8,109,712</u>
TOTAL NET CHANGE IN FUND BALANCE	<u>\$ 1,015,716</u>	<u>\$ 66,186</u>	<u>\$ (906,667)</u>	<u>\$ (304,174)</u>	<u>\$ (304,174)</u>	<u>\$ (304,174)</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 2,449,346</u>	<u>\$ 2,515,532</u>	<u>\$ 1,408,333</u>	<u>\$ 2,656,149</u>	<u>\$ 2,656,149</u>	<u>\$ 2,656,149</u>
TOTAL PUBLIC WORKS ENTERPRISE FUND SUMMARY						
PROGRAM REQUIREMENTS						
PERSONNEL/MATERIALS & SERVICES/CAPITAL OUTLAY	\$ 5,175,176	\$ 5,520,723	\$ 3,858,677	\$ 4,543,979	\$ 4,543,979	\$ 4,543,979
PW'S ENT. FUND TOTAL CONTINGENCY	\$ -	\$ -	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
PW'S ENT. FUND UNAPPROPRIATED ENDING FUND BALANCE (UEFB)	<u>2,449,346</u>	<u>2,515,532</u>	<u>1,408,333</u>	<u>2,656,149</u>	<u>2,656,149</u>	<u>2,656,149</u>
ACTUAL/BUDGETED ENDING FUND BALANCE	<u>\$ 2,449,346</u>	<u>\$ 2,515,532</u>	<u>\$ 2,058,333</u>	<u>\$ 3,306,149</u>	<u>\$ 3,306,149</u>	<u>\$ 3,306,149</u>

**CITY OF FLORENCE - BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
FUND/PROGRAM: WATER	5.0	5.0	5.0

Department Description

The Water Fund mission is to provide safe, reliable, cost-effective water supplies and outstanding customer service in an environmentally sensitive manner. Revenues to support the Water Program's services come from water charges for service to customers. Debt service expenditures are for repayment of existing loans that provided funding to make capital improvements to existing infrastructure and to purchase operational equipment and vehicles.

Significant Changes

We are very pleased to report that instead of the 3.5% water rate increase that was forecasted in our updated long range financial plan, the FY15 budget reflects only a 1% water service charge increase and no increase in the well-rehab fee. The forecasted rate increase was reduced due to a new surplus water customer that will purchase between \$47,000 - \$57,000 of water per year. This new customer plus a very minor 1% water service charge increase will allow us to cover the cost of services and provide adequate revenue streams to support existing debt service expenses.

The significant reduction (\$30,000) in materials and services expenditures is a result of the EPA Urban Waters Grant ending in September 2014. Other than that material and services budget is relatively unchanged compared to the previous year. We are doing our best to "live within our means" and we are making progress on deferred major capital improvement projects. However, we still have a long way to go in improving upon technologies such as automated meter reading (AMR) and water line replacement programs.

A significant change has occurred in the Water Fund debt service section for the 2014-15 budget. Historically the City has paid for the General Obligation (G.O.) Water Treatment Plant Bond debt service costs (which average around \$200,000 per year) with the revenue generated from water service charges. As part of preparing for the financing costs that the Water Fund will bear as a result of a proposed new Public Works Operations Facility, the City has changed the way in which to pay for the Water Bond debt service expenditures in the G.O. Bond Debt Service Fund. For further discussion of this item, please reference the narrative section for the G.O. Bond Debt Service Fund.

This budget includes capital projects and carry-forwards of two unfinished projects from the 2013-14 budget year. One carryover project is the completion of Well #13 for \$145,000. The second project is the East Reservoir Pump Station project which was originally budgeted in 2013-14 at \$155,000. The 2014-15 budget now includes an amount adequate to complete the project based on actual engineering specifications that includes electrical systems upgrades from 3 phase 240 volt service to 3 phase 480 volt system (requirements from our electrical provider) and backup emergency power generator for a total cost of \$345,000.

**CITY OF FLORENCE - BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FUND/PROGRAM: WATER, CONTINUED

A new FY15 project funded with current year well rehab fees is the completion of Well #3A in the amount of \$55,000. The East Reservoir Roof Replacement project was completed in the 2013-14 budget year by contracting with Utility Service Company which uses a sustainable and holistic approach to water reservoir maintenance that provides full coverage of all aspects of tank maintenance, including active water mixing systems (to avoid stratification in the tank – stratification can lead to the development of disinfection by-products), tank cleaning, repair and inspections. Their approach moves us from being reactive to a predictable maintenance program approach. This is achieved through annual inspections, which are used to determine what repairs are needed and at what interval these renovations will be required. Continuing into the second year of that contract the City has allocated \$250,000 to perform additional significant capital improvements at the two 2 million gallon water storage tanks site. We are also requesting \$50,000 to purchase a new service truck as part of our vehicle fleet rotation. The current service truck is at the end of its useful life and we are experiencing major engine, transmission and running gear issues with the vehicle.

The Water SDC Fund revenue budget includes re-payments on two separate inter-fund loans. The Street Fund pays \$24,000 annually (scheduled to be paid off in FY16) and the Stormwater SDC Fund pays \$34,000 annually (this is the last year to - paid off in FY15).

**CITY OF FLORENCE
FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

WATER PROGRAM

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
WATER OPERATIONS						
BEGINNING FUND BALANCE	\$ (21,141)	\$ 692,035	\$ 600,000	\$ 580,000	\$ 580,000	\$ 580,000
RESOURCES						
REVENUES	3,230,917	4,656,569	2,180,300	2,727,650	2,727,650	2,727,650
TRANSFERS IN	-	-	-	-	-	-
TOTAL RESOURCES	<u>3,230,917</u>	<u>4,656,569</u>	<u>2,180,300</u>	<u>2,727,650</u>	<u>2,727,650</u>	<u>2,727,650</u>
REQUIREMENTS						
PERSONNEL SERVICES	307,295	328,502	352,000	340,971	340,971	340,971
MATERIALS & SERVICES	329,776	368,298	438,650	403,979	403,979	403,979
CAPITAL OUTLAY	934,419	1,683,688	697,000	845,000	845,000	845,000
DEBT SERVICE	319,002	1,829,622	393,694	250,526	250,526	250,526
TRANSFERS OUT	627,249	607,129	510,054	547,265	547,265	547,265
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>2,517,741</u>	<u>4,817,239</u>	<u>2,391,398</u>	<u>2,387,741</u>	<u>2,387,741</u>	<u>2,387,741</u>
CONTINGENCY	-	-	210,000	200,000	200,000	200,000
TOTAL REQUIREMENTS	<u>2,517,741</u>	<u>4,817,239</u>	<u>2,601,398</u>	<u>2,587,741</u>	<u>2,587,741</u>	<u>2,587,741</u>
NET CHANGE IN FUND BALANCE	<u>713,176</u>	<u>(160,670)</u>	<u>(421,098)</u>	<u>139,909</u>	<u>139,909</u>	<u>139,909</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 692,035</u>	<u>\$ 531,365</u>	<u>\$ 178,902</u>	<u>\$ 719,909</u>	<u>\$ 719,909</u>	<u>\$ 719,909</u>

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
WATER SDC						
BEGINNING FUND BALANCE	\$ 95,376	\$ 211,087	\$ 275,000	\$ 377,000	\$ 377,000	\$ 377,000
RESOURCES						
REVENUES	68,920	11,827	11,500	37,800	37,800	37,800
TRANSFERS IN	58,000	58,000	58,000	58,000	58,000	58,000
TOTAL RESOURCES	<u>126,920</u>	<u>69,827</u>	<u>69,500</u>	<u>95,800</u>	<u>95,800</u>	<u>95,800</u>
REQUIREMENTS						
MATERIALS & SERVICES	298	260	500	300	300	300
TOTAL REQUIREMENTS	<u>11,209</u>	<u>260</u>	<u>500</u>	<u>300</u>	<u>300</u>	<u>300</u>
NET CHANGE IN FUND BALANCE	<u>115,711</u>	<u>69,567</u>	<u>69,000</u>	<u>95,500</u>	<u>95,500</u>	<u>95,500</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 211,087</u>	<u>\$ 280,654</u>	<u>\$ 344,000</u>	<u>\$ 472,500</u>	<u>\$ 472,500</u>	<u>\$ 472,500</u>

TOTAL WATER PROGRAM SUMMARY

PROGRAM REQUIREMENTS						
PERSONNEL/MATERIALS & SERVICES/CAPITAL OUTLAY	<u>\$ 1,571,788</u>	<u>\$ 2,380,748</u>	<u>\$ 1,488,150</u>	<u>\$ 1,590,250</u>	<u>\$ 2,588,041</u>	<u>\$ 2,588,041</u>
BEGINNING FUND BALANCE	\$ 74,235	\$ 903,122	\$ 875,000	\$ 957,000	\$ 957,000	\$ 957,000
ADD BACK CONTINGENCY	-	-	210,000	200,000	200,000	200,000
NET CHANGE IN FUND BALANCE	<u>828,887</u>	<u>(91,103)</u>	<u>(352,098)</u>	<u>235,409</u>	<u>235,409</u>	<u>235,409</u>
ENDING FUND BALANCE	<u>\$ 903,122</u>	<u>\$ 812,019</u>	<u>\$ 732,902</u>	<u>\$ 1,392,409</u>	<u>\$ 1,392,409</u>	<u>\$ 1,392,409</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

WATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
(21,141)	692,035	600,000	100-000-401000	CARRYOVER	580,000	580,000	580,000
4,800	7,115	7,500	100-000-406000	MISC RENTALS	7,650	7,650	7,650
0	500	0	100-000-415200	PLAN REVIEW	0	0	0
0	140	0	100-000-415205	BID DOCUMENTS - WATE	0	0	0
0	214	0	100-000-415300	OFF SITE INSPECTIONS	0	0	0
1,825,834	1,887,428	1,921,000	100-000-438010	SERVICE CHARGE - WAT	2,037,000	2,037,000	2,037,000
6,903	4,525	6,800	100-000-438020	WATER SERVICE CONNE	10,000	10,000	10,000
44,394	59,644	60,000	100-000-438030	WELL REHABILITATION F	60,000	60,000	60,000
8,105	8,506	5,000	100-000-440001	MISCELLANEOUS	8,000	8,000	8,000
15,327	0	0	100-000-440005	REIMBURSEMENTS	0	0	0
80,000	0	0	100-000-450346	LOAN PROCEEDS	0	0	0
0	1,476,848	0	100-000-450347	LOAN PROCEEDS-2013 B	0	0	0
0	205,000	150,000	100-000-450350	LOAN PROCEEDS	595,000	595,000	595,000
0	368,592	0	100-000-460310	FURA GRANT: OLD TOW	0	0	0
535,556	617,629	0	100-000-460311	FURA GRANT: BAY ST L	0	0	0
0	20,428	30,000	100-000-460321	EPA GRANT	10,000	10,000	10,000
610,000	0	0	100-000-490052	TRANSFER IN DEBT PRO	0	0	0
100,000	0	0	100-000-490501	TRANSFER IN: WTR SDC	0	0	0
3,209,776	5,348,604	2,780,300	TOTAL REVENUES		3,307,650	3,307,650	3,307,650

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

WATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
WATER EXPENDITURES							
PERSONNEL SERVICES:							
84,066	86,915	92,250	100-461-100004	TREATMENT PLANT OPS	92,380	92,380	92,380
69,769	70,800	73,500	100-461-100086	UTILITY WORKERS (2)	73,784	73,784	73,784
42,644	41,928	44,260	100-461-100087	FIELD ASSISTANT	43,834	43,834	43,834
3,163	2,907	3,600	100-461-100111	OVERTIME	3,600	3,600	3,600
226	1,588	2,100	100-461-104600	UNEMPLOYMENT INSUR	3,360	3,360	3,360
17,211	15,532	14,300	100-461-104700	SOCIAL SECURITY	15,029	15,029	15,029
67,553	82,635	85,940	100-461-104800	MEDICAL INSURANCE	80,070	80,070	80,070
7,411	635	0	100-461-104801	DENTAL INSURANCE	0	0	0
1,016	1,081	1,200	100-461-104802	LIFE AND DISABILITY INS	1,715	1,715	1,715
6,671	6,142	9,550	100-461-104900	WORKER'S COMPENSAT	11,321	11,321	11,321
16,121	15,374	22,800	100-461-105002	RETIREMENT PLAN	13,538	13,538	13,538
1,661	1,920	2,500	100-461-105003	ALLOWANCES	2,340	2,340	2,340
(10,219)	1,046	0	100-461-199999	ACCRUED PAYROLL EXP	0	0	0
307,295	328,502	352,000	TOTAL PERSONNEL SER		340,971	340,971	340,971
MATERIALS AND SERVI							
4,516	4,525	6,500	100-461-200049	CONTRACT LABOR	6,960	6,960	6,960
2,975	8,862	10,000	100-461-200101	SUPPLIES & TOOLS	10,000	10,000	10,000
211	0	0	100-461-200150	SHOP SUPPLIES	0	0	0
3,052	846	3,000	100-461-200200	PROFESSIONAL DEVELO	3,000	3,000	3,000
1,556	1,670	1,500	100-461-200201	DUES	1,500	1,500	1,500
3,291	2,629	3,800	100-461-200400	TELEPHONE/INTERNET	4,000	4,000	4,000
12,119	10,875	12,300	100-461-201500	VEHICLE OPERATION &	12,500	12,500	12,500
221	0	300	100-461-202000	PUBLICATIONS & SUBSC	0	0	0
7,347	9,503	11,100	100-461-202100	POSTAGE	11,000	11,000	11,000
9,631	10,549	10,900	100-461-202300	MAINTENANCE AGREEM	11,000	11,000	11,000
13,112	13,010	20,000	100-461-203000	CONSULTING/CONTRAC	20,000	20,000	20,000
1,159	803	1,500	100-461-203105	EQUIPMENT MAINTENAN	1,500	1,500	1,500
1,669	1,185	10,200	100-461-203115	BUILDING MAINTENANC	10,000	10,000	10,000
2,575	1,148	3,000	100-461-203120	UTILITY PROCESSING S	3,600	3,600	3,600
6,111	15,303	14,600	100-461-203250	INSURANCE	18,769	18,769	18,769
68,139	64,793	72,000	100-461-203500	UTILITIES	68,000	68,000	68,000
56,245	69,317	78,000	100-461-212010	CHEMICALS	72,000	72,000	72,000
7,206	12,411	15,000	100-461-212020	PLANT MAINTENANCE	15,000	15,000	15,000
12,682	7,048	10,000	100-461-212025	WELL MAINTENANCE	10,000	10,000	10,000
76,119	90,495	80,000	100-461-212030	DIST. SYSTEM MAINTEN	80,000	80,000	80,000
7,590	4,849	10,000	100-461-212040	LAB TESTING	10,000	10,000	10,000
1,545	0	0	100-461-212041	LAB SUPPLIES	0	0	0
0	20,428	30,000	100-461-212045	EPA URBAN WATER GRA	10,000	10,000	10,000
0	368	20,000	100-461-212046	EPA URBAN WATER MAT	10,000	10,000	10,000
1,820	1,835	2,450	100-461-212053	HECETA WATER - DEBT	2,500	2,500	2,500
1,128	0	0	100-461-250000	TOOLS	0	0	0
1,878	0	0	100-461-290000	OTHER	0	0	0
2,138	0	0	100-461-290006	CLEANING AND LAUNDR	0	0	0
1,864	0	0	100-461-290007	SAFETY SUPPLIES	0	0	0
10,004	8,522	0	100-461-290013	BAD DEBT EXPENSE	0	0	0
6,462	436	5,000	100-461-290014	RESERVOIR MAINTENAN	5,000	5,000	5,000
5,414	6,888	7,500	100-461-290050	BANK CHARGES	7,650	7,650	7,650
329,776	368,298	438,650	TOTAL MATERIALS AND		403,979	403,979	403,979
CAPITAL OUTLAY:							
491,722	747,447	0	100-461-300500	FURA CAPITAL: BAY STR	0	0	0
1,318	542,933	0	100-461-300502	FURA CAPITAL: OLD TO	0	0	0
1,105	0	87,000	100-461-300601	WATER PROJECT WELL	145,000	145,000	145,000

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

WATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
12,500	0	0	100-461-320501	EQUIPMENT: ATV	0	0	0
13,652	59,860	0	100-461-320502	EQUIPMENT: SCADA	0	0	0
24,500	0	0	100-461-320506	EQUIPMENT: PICKUP	0	0	0
22,300	0	0	100-461-320507	EQUIPMENT: METER RE	0	0	0
4,275	90,788	55,000	100-461-320645	WELL REHAB	55,000	55,000	55,000
0	4,290	250,000	100-461-320649	CAPITAL: RESERVOIR	250,000	250,000	250,000
246,861	0	0	100-461-320650	CAPITAL: MAIN EXTENSI	0	0	0
2,215	117,149	0	100-461-320651	CAPITAL: EMERGENCY	0	0	0
0	15,787	155,000	100-461-320653	CAPITAL: E RESERV PU	345,000	345,000	345,000
0	0	50,000	100-461-320654	CAPITAL: FACILITY & EQ	50,000	50,000	50,000
0	50,000	100,000	100-461-320655	CAPITAL: WATERLINE R	0	0	0
87,172	55,433	0	100-461-360321	EPA ESTUARY PART. MA	0	0	0
26,800	0	0	100-461-360322	EPA ESTUARY PART. GR	0	0	0
934,419	1,683,688	697,000		TOTAL CAPITAL OUTLA	845,000	845,000	845,000
				TRANSFERS:			
92,042	95,023	96,070	100-461-500050	IN LIEU OF FRANCHISE F	101,850	101,850	101,850
184,300	166,423	183,268	100-461-500099	TRANSFER OUT: PW AD	193,935	193,935	193,935
211,020	200,992	185,472	100-461-500100	TRANSFER OUT: ADMIN	204,196	204,196	204,196
99,000	99,000	0	100-461-500101	INTERFUND LOAN - REP	0	0	0
40,887	45,691	45,244	100-461-500156	TRANSFER OUT TO 2011	47,284	47,284	47,284
627,249	607,129	510,054		TOTAL TRANSFERS	547,265	547,265	547,265
				CONTINGENCY:			
0	0	210,000	100-461-600100	CONTINGENCY	200,000	200,000	200,000
0	0	210,000		TOTAL CONTINGENCY	200,000	200,000	200,000
				DEBT SERVICE:			
10,888	21,777	21,778	100-461-800500	DEBT SERVICE - P&I - OP	21,777	21,777	21,777
86,673	91,716	97,054	100-461-800501	SPECIAL PUB.WKS.FD. P	102,701	102,701	102,701
22,004	16,960	11,624	100-461-800502	SPECIAL PUB.WKS.FD. I	5,977	5,977	5,977
0	19,087	38,815	100-461-800513	SIUSLAW BANK PRINCIP	40,201	40,201	40,201
0	3,448	6,260	100-461-800514	SIUSLAW BANK INTERES	4,870	4,870	4,870
125,000	1,590,000	162,222	100-461-800515	2003 WTR IMPV BOND P	0	0	0
74,038	69,350	35,941	100-461-800516	2003 WTR IMPV BOND I	0	0	0
400	17,284	0	100-461-800517	DEBT SERVICE FEES	0	0	0
0	0	20,000	100-461-800518	NEW DEBT ESTIMATED	75,000	75,000	75,000
319,002	1,829,622	393,694		TOTAL DEBT SERVICE	250,526	250,526	250,526
				UNAPPROPRIATED:			
0	0	178,902	100-461-900000	UNAPPR ENDING FUND	719,909	719,909	719,909
0	0	178,902		TOTAL UNAPPROPRIAT	719,909	719,909	719,909
2,517,741	4,817,239	2,780,300		TOTAL WATER	3,307,650	3,307,650	3,307,650
2,517,741	4,817,239	2,780,300		TOTAL FUND EXPENDIT	3,307,650	3,307,650	3,307,650
692,035	531,365	0		NET REVENUE OVER EX	0	0	0

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

WATER SYSTEM DEVEL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
95,376	211,087	275,000	112-000-401000	CARRYOVER	377,000	377,000	377,000
2,383	3,429	3,500	112-000-403000	INTEREST INCOME	3,600	3,600	3,600
29,221	8,104	7,500	112-000-439100	WATER SDC FEES	32,000	32,000	32,000
7,838	294	500	112-000-439103	WATER SDC FEES - LAN	2,200	2,200	2,200
29,478	0	0	112-000-490056	TRANSFER IN - REHAB L	0	0	0
24,000	24,000	24,000	112-000-490101	INTERFUND RPYMT STR	24,000	24,000	24,000
34,000	34,000	34,000	112-000-490102	INTERFUND RPYMT STR	34,000	34,000	34,000
222,296	280,914	344,500	TOTAL REVENUES		472,800	472,800	472,800

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

WATER SYSTEM DEVEL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				WATER SYSTEMS DEVE			
				MATERIALS AND SERVI			
298	260	500	112-433-290050	BANK CHARGES	300	300	300
298	260	500		TOTAL MATERIALS AND	300	300	300
				CAPITAL OUTLAY:			
10,911	0	0	112-433-300601	WATER PROJECTS: NEW	0	0	0
10,911	0	0		TOTAL CAPITAL OUTLA	0	0	0
				UNAPPROPRIATED:			
0	0	344,000	112-433-900000	UNAPPR ENDING FUND	472,500	472,500	472,500
0	0	344,000		TOTAL UNAPPROPRIAT	472,500	472,500	472,500
11,209	260	344,500		TOTAL WATER SYSTEM	472,800	472,800	472,800
11,209	260	344,500		TOTAL FUND EXPENDIT	472,800	472,800	472,800
211,087	280,653	0		NET REVENUE OVER EX	0	0	0

**CITY OF FLORENCE - BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

	<u>FY13</u> <u>FY14</u> <u>FY15</u>
FUND/PROGRAM: WASTEWATER	STAFF LEVEL FTE: 5.0 5.0 5.0

Department Description

The Wastewater Fund mission is to provide safe, efficient and cost effective wastewater collection, treatment and bio-solids handling operations that are compliant with federal and state regulations.

Budget Comments

Revenues to support the department's services come from sewer charges for service to customers.

Debt service expenditures are for repayment of existing loans that provided funding to purchase a replacement utility vehicle. Additionally, the Wastewater Fund has debt service expenditures for repayment of existing loans for the expansion of the wastewater treatment plant, replacement of the Rhody Drive sewer force main, and the Florence trunk sewer replacement project.

Significant Changes

The FY15 budget reflects a proposed 2% wastewater charge increase for services to keep up with the increase in the cost of services and to provide adequate revenue streams to support debt service expenses.

Providing wastewater and drinking water service to citizens requires energy—and a lot of it. The twin problems of steadily rising energy costs and climate change have therefore made the issue of energy management one of the most salient issues facing wastewater and water utilities today. Energy management is also at the heart of efforts across the entire sector to ensure that utility operations are sustainable in the future. More and more utilities are realizing that a systematic approach for managing the full range of energy challenges they face is the best way to ensure that these issues are addressed on an ongoing basis in order to reduce climate impacts, save money, and remain sustainable. To that end, Public Works enrolled in a Sustainable Energy Training program through Oregon Association of Clean Water Agencies. The training provided our plant operators a proactive and systematic approach for reducing energy consumption and energy costs. The training has already proven itself. By replacing inefficient sewer pumps and motors, we are already seeing a 33-percent decrease in power consumption at one of our recent pump station rehabilitation projects.

Not only are the new pumps and motors more energy efficient, but they are also guaranteed to be non-clogging and will provide a minimum of 20% energy savings. Coupled with an automatic flush valve, the pump provides a powerful cleansing jet stream to clean the wet well at the start of each pumping cycle. This reduces the risk of solids and grease build-up and increases both pump efficiency and service. Building upon our recent successes, we have included in the FY15 budget \$65,000 to rehabilitate the following three sewer pump stations: Willow Dunes, \$21,300; Siuslaw Village, \$23,500; and two of the older pumps at Ivy Street for \$20,000.

During the next year we will begin the Rhododendron Drive Gravity Sewer Project. Phase one includes \$40,000 in capacity increasing improvements with the remaining \$310,000 of the project dedicated to improving the existing infrastructure. Also included in our FY15 budget request is \$200,000 for old sewer line replacements. Currently we are targeting two possible locations, one on Juniper Street between Rhody and 8th Street and another in the Siano Loop area.

**CITY OF FLORENCE
FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

WASTEWATER PROGRAM

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
WASTEWATER OPERATIONS						
BEGINNING FUND BALANCE	\$ 683,552	\$ 786,851	\$ 640,000	\$ 905,000	\$ 905,000	\$ 905,000
RESOURCES						
REVENUES	4,204,410	3,941,559	3,193,000	3,530,850	3,530,850	3,530,850
TRANSFERS IN	164,000	99,000	-	40,000	40,000	40,000
TOTAL RESOURCES	<u>4,368,410</u>	<u>4,040,559</u>	<u>3,193,000</u>	<u>3,570,850</u>	<u>3,570,850</u>	<u>3,570,850</u>
REQUIREMENTS						
PERSONNEL SERVICES	359,612	400,225	428,240	417,715	417,715	417,715
MATERIALS & SERVICES	448,175	414,219	457,100	464,633	464,633	464,633
CAPITAL OUTLAY	1,845,493	1,600,089	440,000	665,000	665,000	665,000
DEBT SERVICE	45,372	55,332	375,695	369,350	369,350	369,350
TRANSFERS OUT	1,566,459	1,533,128	1,482,122	1,501,857	1,501,857	1,501,857
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>4,265,111</u>	<u>4,002,993</u>	<u>3,183,157</u>	<u>3,418,555</u>	<u>3,418,555</u>	<u>3,418,555</u>
CONTINGENCY	-	-	350,000	300,000	300,000	300,000
TOTAL REQUIREMENTS	<u>4,265,111</u>	<u>4,002,993</u>	<u>3,533,157</u>	<u>3,718,555</u>	<u>3,718,555</u>	<u>3,718,555</u>
NET CHANGE IN FUND BALANCE	<u>103,299</u>	<u>37,566</u>	<u>(340,157)</u>	<u>(147,705)</u>	<u>(147,705)</u>	<u>(147,705)</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 786,851</u>	<u>\$ 824,417</u>	<u>\$ 299,843</u>	<u>\$ 757,295</u>	<u>\$ 757,295</u>	<u>\$ 757,295</u>
WASTEWATER SDC						
BEGINNING FUND BALANCE	\$ 253,529	\$ 334,888	\$ 340,000	\$ 390,000	\$ 390,000	\$ 390,000
RESOURCES						
REVENUES	44,028	11,293	21,100	46,900	46,900	46,900
TRANSFERS IN	37,768	-	-	-	-	-
TOTAL RESOURCES	<u>81,796</u>	<u>11,293</u>	<u>21,100</u>	<u>46,900</u>	<u>46,900</u>	<u>46,900</u>
REQUIREMENTS						
MATERIALS & SERVICES	437	382	1,000	500	500	500
TRANSFERS OUT	-	-	-	40,000	40,000	40,000
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>437</u>	<u>382</u>	<u>1,000</u>	<u>40,500</u>	<u>40,500</u>	<u>40,500</u>
CONTINGENCY	-	-	-	-	-	-
TOTAL REQUIREMENTS	<u>437</u>	<u>382</u>	<u>1,000</u>	<u>40,500</u>	<u>40,500</u>	<u>40,500</u>
NET CHANGE IN FUND BALANCE	<u>81,359</u>	<u>10,911</u>	<u>20,100</u>	<u>6,400</u>	<u>6,400</u>	<u>6,400</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 334,888</u>	<u>\$ 345,799</u>	<u>\$ 360,100</u>	<u>\$ 396,400</u>	<u>\$ 396,400</u>	<u>\$ 396,400</u>
TOTAL WASTEWATER PROGRAM						
PROGRAM REQUIREMENTS						
PERSONNEL/MATERIALS & SERVICES/CAPITAL OUTLAY	<u>\$ 2,653,717</u>	<u>\$ 2,414,915</u>	<u>\$ 1,326,340</u>	<u>\$ 1,547,848</u>	<u>\$ 1,547,848</u>	<u>\$ 1,547,848</u>
BEGINNING FUND BALANCE	\$ 937,081	\$ 1,121,739	\$ 980,000	\$ 1,295,000	\$ 1,295,000	\$ 1,295,000
ADD BACK CONTINGENCY	-	-	350,000	300,000	300,000	300,000
NET CHANGE IN FUND BALANCE	<u>184,658</u>	<u>48,477</u>	<u>(320,057)</u>	<u>(141,305)</u>	<u>(141,305)</u>	<u>(141,305)</u>
ENDING FUND BALANCE	<u>\$ 1,121,739</u>	<u>\$ 1,170,216</u>	<u>\$ 1,009,943</u>	<u>\$ 1,453,695</u>	<u>\$ 1,453,695</u>	<u>\$ 1,453,695</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

WASTEWATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
683,552	786,851	640,000	101-000-401000	CARRYOVER	905,000	905,000	905,000
14,587	17,042	8,000	101-000-403000	INTEREST INCOME	17,000	17,000	17,000
120	0	0	101-000-415205	BID DOCUMENTS - SEWE	0	0	0
4,995	3,831	4,500	101-000-415210	YARD DEBRIS COLLECTI	3,000	3,000	3,000
2,456,963	2,776,915	2,835,000	101-000-438101	SERVICE CHARGE-SEW	2,988,600	2,988,600	2,988,600
4,452	997	1,500	101-000-438110	SEWER SERVICE CONN	4,400	4,400	4,400
15,663	329	3,100	101-000-440001	MISCELLANEOUS	1,000	1,000	1,000
1,556,679	815,662	0	101-000-450345	CLEAN WATER STATE L	0	0	0
35,000	50,000	325,000	101-000-450346	LOAN PROCEEDS	500,000	500,000	500,000
12,581	15,049	15,900	101-000-460005	DRIFTWOOD SHORES P	16,850	16,850	16,850
103,371	161,736	0	101-000-470503	FURA GRANT: MIDDLE S	0	0	0
0	100,000	0	101-000-470601	GRANT BIOSOLID CRBSI	0	0	0
65,000	0	0	101-000-490052	TRANSFER IN DEBT PRO	0	0	0
99,000	99,000	0	101-000-490101	INTERFUND LOAN - WTR	0	0	0
0	0	0	101-000-490501	TRANSFER IN: WWTR SD	40,000	40,000	40,000
5,051,962	4,827,410	3,833,000	TOTAL REVENUES		4,475,850	4,475,850	4,475,850

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

WASTEWATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
WASTEWATER EXPENDI							
PERSONNEL SERVICES:							
80,170	78,748	82,870	101-432-100087	WASTEWATER PLANT S	82,868	82,868	82,868
123,382	145,765	150,980	101-432-100088	WWTR PLANT OPS (3)	151,489	151,489	151,489
49,615	48,306	51,900	101-432-100089	UTILITY WORKER	51,996	51,996	51,996
2,806	4,666	4,500	101-432-100111	OVERTIME	4,500	4,500	4,500
267	2,109	2,860	101-432-104600	UNEMPLOYMENT INSUR	4,582	4,582	4,582
20,374	21,320	18,950	101-432-104700	SOCIAL SECURITY	19,945	19,945	19,945
52,573	61,460	64,530	101-432-104800	MEDICAL INSURANCE	59,660	59,660	59,660
5,553	404	0	101-432-104801	DENTAL INSURANCE	0	0	0
1,004	1,249	1,390	101-432-104802	LIFE AND DISABILITY INS	1,435	1,435	1,435
6,784	7,134	9,800	101-432-104900	WORKER'S COMPENSAT	13,263	13,263	13,263
27,138	26,666	38,210	101-432-105002	RETIREMENT PLAN	25,637	25,637	25,637
1,495	1,920	2,250	101-432-105003	ALLOWANCES	2,340	2,340	2,340
(11,550)	480	0	101-432-199999	ACCRUED PAYROLL EXP	0	0	0
359,612	400,225	428,240	TOTAL PERSONNEL SER		417,715	417,715	417,715
MATERIALS AND SERVI							
29,746	1,495	8,700	101-432-200049	CONTRACT LABOR	9,300	9,300	9,300
2,846	5,051	10,000	101-432-200101	SUPPLIES & TOOLS	12,500	12,500	12,500
192	0	1,000	101-432-200150	EMAC COMMITTEE EXPE	1,000	1,000	1,000
1,127	1,337	3,500	101-432-200200	PROFESSIONAL DEVELO	5,000	5,000	5,000
1,354	1,385	1,500	101-432-200300	MEMBERSHIP AND DUES	0	0	0
4,606	3,781	3,900	101-432-200400	TELEPHONE/INTERNET	5,100	5,100	5,100
16,127	11,054	17,000	101-432-201500	VEHICLE OPERATION &	15,000	15,000	15,000
6,262	8,146	9,200	101-432-202100	POSTAGE	9,600	9,600	9,600
19,259	10,207	20,000	101-432-203000	CONTRACT SERVICES	20,000	20,000	20,000
4,688	11,837	10,000	101-432-203105	EQUIPMENT MAINTENAN	12,000	12,000	12,000
3,784	858	1,500	101-432-203115	BUILDING MAINTENANC	1,000	1,000	1,000
2,575	1,148	2,500	101-432-203120	UTILITY PROCESSING S	3,600	3,600	3,600
23,669	27,244	28,000	101-432-203250	INSURANCE	35,833	35,833	35,833
94,498	82,390	90,000	101-432-203500	UTILITIES	88,000	88,000	88,000
48,917	50,288	54,000	101-432-212010	CHEMICALS	52,000	52,000	52,000
43,364	18,780	40,000	101-432-212020	PLANT MAINTENANCE	40,000	40,000	40,000
7,016	29,610	25,000	101-432-212025	PUMP STATION MAINTEN	25,000	25,000	25,000
17,503	22,694	30,000	101-432-212031	COLLECTOR SYSTEM M	25,000	25,000	25,000
265	0	1,500	101-432-212040	LAB TESTING	1,500	1,500	1,500
2,954	3,071	3,000	101-432-212041	LAB SUPPLIES	6,500	6,500	6,500
8,342	6,605	6,800	101-432-212710	PERMITS AND FEES	6,800	6,800	6,800
65,956	66,125	65,000	101-432-212720	SOLIDS DISPOSAL	60,000	60,000	60,000
785	0	0	101-432-212722	BIOSOLIDS DEMO PROJ	0	0	0
0	18,141	0	101-432-212731	ENGINEERING SERVICE	0	0	0
738	0	0	101-432-250000	TOOLS	0	0	0
1,169	0	0	101-432-290000	OTHER	0	0	0
2,718	0	0	101-432-290006	CLEANING AND LAUNDR	0	0	0
1,600	0	0	101-432-290007	SAFETY SUPPLIES	0	0	0
9,764	16,018	14,000	101-432-290010	BOILER FUEL-DIESEL	18,000	18,000	18,000
3,692	3,433	3,000	101-432-290012	PROPANE	3,500	3,500	3,500
16,969	6,435	0	101-432-290013	BAD DEBT EXPENSE	0	0	0
5,690	7,086	8,000	101-432-290050	BANK CHARGES	8,400	8,400	8,400
448,175	414,219	457,100	TOTAL MATERIALS AND		464,633	464,633	464,633
CAPITAL OUTLAY:							
130,533	133,723	0	101-432-300503	FURA CAPITAL: MIDDLE	0	0	0
0	99,596	0	101-432-300601	CAPITAL BIOSOLID CRB	0	0	0
0	0	165,000	101-432-320500	EQUIPMENT	0	0	0

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

WASTEWATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
34,266	0	0	101-432-320506	CAPITAL: VEHICLE PICK	0	0	0
12,477	0	0	101-432-320507	STORAGE BUILDING - W	0	0	0
51,842	0	0	101-432-320611	CAPITAL: IVY PUMP STA	0	0	0
6,017	17,540	25,000	101-432-320630	PUMP STATION REHAB &	65,000	65,000	65,000
48,596	0	0	101-432-320651	SEBASTIAN ST SEWER P	0	0	0
0	48,024	50,000	101-432-320654	CAPITAL: FACILITY & EQ	50,000	50,000	50,000
0	0	200,000	101-432-330100	OLD LINE REPLACEMEN	200,000	200,000	200,000
1,561,743	815,170	0	101-432-330105	HWY 101 CAPACITY IMP	0	0	0
0	0	0	101-432-330115	CAPITAL RHODY GRAVIT	310,000	310,000	310,000
0	0	0	101-432-330116	SDC CAPITAL RHODY G	40,000	40,000	40,000
0	453,490	0	101-432-340155	CAPITAL: SCADA PROJE	0	0	0
20	32,545	0	101-432-340157	CAPITAL: MASTER PLAN	0	0	0
1,845,493	1,600,089	440,000		TOTAL CAPITAL OUTLA	665,000	665,000	665,000
				TRANSFERS:			
123,904	138,912	143,260	101-432-500050	IN LIEU OF FRANCHISE F	149,430	149,430	149,430
265,610	234,950	264,122	101-432-500099	TRANSFER OUT: PW AD	257,473	257,473	257,473
306,938	292,352	208,656	101-432-500100	TRANSFER OUT: ADMIN	229,721	229,721	229,721
4,357	4,869	4,822	101-432-500156	TRANSFER OUT - TO 201	5,039	5,039	5,039
865,650	862,045	861,262	101-432-500501	TRANSFER OUT - 2010B	860,194	860,194	860,194
1,566,459	1,533,128	1,482,122		TOTAL TRANSFERS	1,501,857	1,501,857	1,501,857
				CONTINGENCY:			
0	0	350,000	101-432-600100	CONTINGENCY	300,000	300,000	300,000
0	0	350,000		TOTAL CONTINGENCY	300,000	300,000	300,000
				DEBT SERVICE:			
4,053	8,430	8,754	101-432-800001	OPB ST LOAN PRINCIPA	9,089	9,089	9,089
711	1,098	774	101-432-800002	OPB ST LOAN INTEREST	438	438	438
0	0	246,165	101-432-800340	SPW #R33422 DEBT PRI	241,760	241,760	241,760
0	0	24,000	101-432-800341	SPW #R33422 DEBT FEE	22,362	22,362	22,362
0	4,655	9,466	101-432-800513	SIUSLAW BANK PRINCIP	9,805	9,805	9,805
0	841	1,527	101-432-800514	SIUSLAW BANK INTERES	1,188	1,188	1,188
18,324	18,390	18,458	101-432-800515	OBDD SPW BOND PRINC	18,527	18,527	18,527
22,285	21,918	21,551	101-432-800516	OBDD SPW BOND INTER	21,181	21,181	21,181
0	0	45,000	101-432-800518	NEW DEBT ESTIMATED	45,000	45,000	45,000
45,372	55,332	375,695		TOTAL DEBT SERVICE	369,350	369,350	369,350
				UNAPPROPRIATED:			
0	0	299,843	101-432-900000	UNAPPR ENDING FUND	757,295	757,295	757,295
0	0	299,843		TOTAL UNAPPROPRIAT	757,295	757,295	757,295
4,265,112	4,002,993	3,833,000		TOTAL WASTEWATER	4,475,850	4,475,850	4,475,850
4,265,112	4,002,993	3,833,000		TOTAL FUND EXPENDIT	4,475,850	4,475,850	4,475,850
786,851	824,417	0		NET REVENUE OVER EX	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

WASTEWATER SYSTEM DEVEL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
253,529	334,888	340,000	110-000-401000	CARRYOVER	390,000	390,000	390,000
1,899	1,595	1,100	110-000-403000	INTEREST INCOME	1,900	1,900	1,900
42,130	9,698	20,000	110-000-439120	SEWER SDC FEES	45,000	45,000	45,000
37,768	0	0	110-000-490056	TRANSFER IN - REHAB L	0	0	0
335,325	346,181	361,100	TOTAL REVENUES		436,900	436,900	436,900

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

WASTEWATER SYSTEM DEVEL FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				WASTEWATER SYSTEM			
				MATERIALS AND SERVI			
437	382	1,000	110-433-290050	BANK CHARGES	500	500	500
437	382	1,000		TOTAL MATERIALS AND	500	500	500
				TRANSFERS:			
0	0	0	110-433-500350	TRANSFER TO WASTEW	40,000	40,000	40,000
0	0	0		TOTAL TRANSFERS	40,000	40,000	40,000
				UNAPPROPRIATED:			
0	0	360,100	110-433-900000	UNAPPR ENDING FUND	396,400	396,400	396,400
0	0	360,100		TOTAL UNAPPROPRIAT	396,400	396,400	396,400
437	382	361,100		TOTAL WASTEWATER S	436,900	436,900	436,900
437	382	361,100		TOTAL FUND EXPENDIT	436,900	436,900	436,900
334,888	345,799	0		NET REVENUE OVER EX	0	0	0

**CITY OF FLORENCE - BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
FUND/PROGRAM: STORMWATER	STAFF LEVEL FTE: 1.0	1.0	1.0

Department Description

The Stormwater Fund mission is to provide stormwater management in a safe, cost efficient and effective manner while complying with federal and state regulations.

Budget Comments

Revenues to support the department's services come from stormwater charges for service to customers. There is no Stormwater fee increase being requested in FY15. This will be the third year in a row that the City has not raised Stormwater rates. 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.

Debt service expenditures are for continued repayment of existing loans that provided funding to purchase the street sweeper in 2007. The FY15 budget year is the last year of this loan. Transfers out include a payment to the 2010B Bond Fund to pay for the Stormwater Program's share of debt service costs related to the Munsel Creek Relief Stormwater Project and the Coast Village stormwater project.

Significant Changes

This budget includes a carryover project from FY14 dedicating \$250,000 for construction of one of the City's top priority (as identified in the City's 2000 Stormwater Management Plan) stormwater projects to improve the stormwater drainage in the Siano Loop area. Engineering work is currently underway and construction is slated to begin in July 2014. Additionally, there is \$20,000 available to address unforeseen facility and equipment upgrades to the stormwater system.

During the fall of 2012, we experienced several intense rain events, with actual rainfall of close to 1-inch within a 30 minute span on three separate occasions. Although we have completed a number of major stormwater projects, these major storm events have highlighted the need to complete the 6th Street stormwater project from 6th and Ivy to a new outfall into the Siuslaw River to prevent localized flooding west of Kingwood Street. For FY15, we have included a request for \$200,000 to perform the engineering design and begin construction on the Old Town Storm Drainage Project.

The Stormwater System Development Charge (SDC) Fund is slowly rebuilding after being depleted to fund major stormwater improvement projects such as the Maple Street stormwater improvement project (9th to 6th Street); 6th Street stormwater project (Maple to Juniper Street) and a portion of the Munsel Creek Relief Stormwater Project. This is the last year of the Stormwater SDC interfund loan where the Fund is repaying \$54,000 annually to the Street and Water SDC Funds.

CITY OF FLORENCE
FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15

STORMWATER PROGRAM

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
STORMWATER OPERATIONS						
BEGINNING FUND BALANCE	\$ 317,088	\$ 321,268	\$ 400,000	\$ 668,323	\$ 668,323	\$ 668,323
RESOURCES						
REVENUES	511,749	511,241	512,000	512,000	512,000	512,000
TRANSFERS IN	-	-	-	-	-	-
TOTAL RESOURCES	<u>511,749</u>	<u>511,241</u>	<u>512,000</u>	<u>512,000</u>	<u>512,000</u>	<u>512,000</u>
REQUIREMENTS						
PERSONNEL SERVICES	57,844	61,375	67,175	67,411	67,411	67,411
MATERIALS & SERVICES	29,346	48,758	62,488	66,782	66,782	66,782
CAPITAL OUTLAY	293,640	125,029	370,000	470,000	470,000	470,000
DEBT SERVICE	23,621	23,621	23,622	24,490	24,490	24,490
TRANSFERS OUT	103,118	101,981	101,227	104,845	104,845	104,845
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>507,569</u>	<u>360,764</u>	<u>624,512</u>	<u>733,528</u>	<u>733,528</u>	<u>733,528</u>
CONTINGENCY	-	-	90,000	150,000	150,000	150,000
TOTAL REQUIREMENTS	<u>507,569</u>	<u>360,764</u>	<u>714,512</u>	<u>883,528</u>	<u>883,528</u>	<u>883,528</u>
NET CHANGE IN FUND BALANCE	<u>4,180</u>	<u>150,477</u>	<u>(202,512)</u>	<u>(371,528)</u>	<u>(371,528)</u>	<u>(371,528)</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 321,268</u>	<u>\$ 471,745</u>	<u>\$ 197,488</u>	<u>\$ 296,795</u>	<u>\$ 296,795</u>	<u>\$ 296,795</u>
STORMWATER SDC						
BEGINNING FUND BALANCE	\$ 105,226	\$ 103,058	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000
RESOURCES						
REVENUES	34,628	12,754	22,500	27,550	27,550	27,550
TRANSFERS IN	17,502	-	-	-	-	-
TOTAL RESOURCES	<u>52,130</u>	<u>12,754</u>	<u>22,500</u>	<u>27,550</u>	<u>27,550</u>	<u>27,550</u>
REQUIREMENTS						
MATERIALS & SERVICES	298	260	500	300	300	300
TRANSFERS OUT	54,000	54,000	54,000	54,000	54,000	54,000
TOTAL REQUIREMENTS	<u>54,298</u>	<u>54,260</u>	<u>54,500</u>	<u>54,300</u>	<u>54,300</u>	<u>54,300</u>
NET CHANGE IN FUND BALANCE	<u>(2,168)</u>	<u>(41,506)</u>	<u>(32,000)</u>	<u>(26,750)</u>	<u>(26,750)</u>	<u>(26,750)</u>
UEFB OR ENDING FUND BALANCE	<u>\$ 103,058</u>	<u>\$ 61,552</u>	<u>\$ 28,000</u>	<u>\$ 13,250</u>	<u>\$ 13,250</u>	<u>\$ 13,250</u>
TOTAL STORMWATER PROGRAM SUMMARY						
PROGRAM REQUIREMENTS						
PERSONNEL/MATERIALS & SERVICES/CAPITAL OUTLAY	\$ 381,128	\$ 235,422	\$ 500,163	\$ 604,493	\$ 937,828	\$ 937,828
BEGINNING FUND BALANCE	\$ 422,314	\$ 424,326	\$ 460,000	\$ 708,323	\$ 708,323	\$ 708,323
ADD BACK CONTINGENCY	-	-	90,000	150,000	150,000	150,000
NET CHANGE IN FUND BALANCE	<u>2,012</u>	<u>108,971</u>	<u>(234,512)</u>	<u>(398,278)</u>	<u>(398,278)</u>	<u>(398,278)</u>
ENDING FUND BALANCE	<u>\$ 424,326</u>	<u>\$ 533,297</u>	<u>\$ 315,488</u>	<u>\$ 460,045</u>	<u>\$ 460,045</u>	<u>\$ 460,045</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

STORMWATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
317,088	321,268	400,000	102-000-401000	CARRYOVER	668,323	668,323	668,323
511,749	511,241	512,000	102-000-439111	STORMWATER FEES	512,000	512,000	512,000
828,837	832,509	912,000	TOTAL REVENUES		1,180,323	1,180,323	1,180,323

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

STORMWATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
STORMWATER DEPART PERSONNEL SERVICES:							
40,197	40,131	42,460	102-102-100086	UTILITY WORKER	43,319	43,319	43,319
37	262	600	102-102-100111	OVERTIME	600	600	600
43	306	425	102-102-104600	UNEMPLOYMENT INSUR	693	693	693
3,134	2,954	2,935	102-102-104700	SOCIAL SECURITY	3,138	3,138	3,138
11,618	13,333	14,155	102-102-104800	MEDICAL INSURANCE	14,310	14,310	14,310
957	80	0	102-102-104801	DENTAL INSURANCE	0	0	0
198	216	240	102-102-104802	LIFE AND DISABLITY INS	233	233	233
1,313	1,264	1,930	102-102-104900	WORKER'S COMPENSAT	2,333	2,333	2,333
2,947	2,654	4,130	102-102-105002	RETIREMENT PLAN	2,305	2,305	2,305
13	0	300	102-102-105003	ALLOWANCES	480	480	480
(2,613)	176	0	102-102-199999	ACCRUED PAYROLL EXP	0	0	0
57,844	61,375	67,175	TOTAL PERSONNEL SER		67,411	67,411	67,411
MATERIALS AND SERVI							
32	1,178	1,500	102-102-200100	SUPPLIES & TOOLS	1,500	1,500	1,500
20	0	0	102-102-200150	SHOP SUPPLIES	0	0	0
364	703	750	102-102-200200	PROFESSIONAL DEVELO	800	800	800
7,148	10,643	11,500	102-102-201500	VEHICLE OPERATION &	11,500	11,500	11,500
5,207	6,788	7,200	102-102-202100	POSTAGE	7,900	7,900	7,900
2,202	10,136	10,000	102-102-203000	CONTRACT SERVICES	10,000	10,000	10,000
2,575	1,148	2,400	102-102-203120	UTILITY PROCESSING S	3,600	3,600	3,600
1,222	6,076	6,888	102-102-203250	INSURANCE	8,532	8,532	8,532
0	0	5,000	102-102-212020	EMERG EROSION STABI	5,000	5,000	5,000
6,151	8,399	15,000	102-102-212030	DIST SYSTEM MAINTENA	15,000	15,000	15,000
250	0	750	102-102-212710	PERMITS & FEES	750	750	750
101	0	0	102-102-250000	TOOLS	0	0	0
57	0	0	102-102-290000	OTHER	0	0	0
207	0	0	102-102-290007	SAFETY SUPPLIES	0	0	0
2,424	1,964	0	102-102-290013	BAD DEBT EXPENSE	0	0	0
0	0	0	102-102-290040	SWEEPER LEASE PYMT -	0	0	0
0	0	0	102-102-290045	SWEEPER LEASE PYMT -	0	0	0
1,384	1,724	1,500	102-102-290050	BANK CHARGES	2,200	2,200	2,200
29,346	48,758	62,488	TOTAL MATERIALS AND		66,782	66,782	66,782
CAPITAL OUTLAY:							
0	0	0	102-102-300601	OLD TOWN STORM DRAI	200,000	200,000	200,000
0	0	0	102-102-310100	10TH & VINE ST STRMW	0	0	0
1,104	0	0	102-102-310105	EMERG EROSION STABI	0	0	0
0	41,061	350,000	102-102-320500	SIANO LP STRM DRAIN P	250,000	250,000	250,000
0	0	20,000	102-102-320654	CAPITAL: FACILITY & EQ	20,000	20,000	20,000
292,536	12,916	0	102-102-340155	SPRUCE ST RELIEF PRO	0	0	0
0	71,053	0	102-102-340156	CAPITAL: COAST VILLAG	0	0	0
293,640	125,029	370,000	TOTAL CAPITAL OUTLA		470,000	470,000	470,000
TRANSFERS:							
37,944	39,159	37,732	102-102-500099	TRANSFER OUT: PW AD	36,690	36,690	36,690
47,959	45,680	46,368	102-102-500100	TRANSFER OUT: ADMIN	51,049	51,049	51,049
17,215	17,142	17,127	102-102-500501	TRANSFER OUT - 2010B	17,106	17,106	17,106
103,118	101,981	101,227	TOTAL TRANSFERS		104,845	104,845	104,845
CONTINGENCY:							
0	0	90,000	102-102-600100	CONTINGENCY	150,000	150,000	150,000

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

STORMWATER FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
0	0	90,000		TOTAL CONTINGENCY	150,000	150,000	150,000
				DEBT SERVICE:			
19,579	20,585	21,642	102-102-800001	SWEEPER LEASE PRINCI	23,621	23,621	23,621
4,042	3,037	1,980	102-102-800002	SWEEPER LEASE INTER	869	869	869
23,621	23,621	23,622		TOTAL DEBT SERVICE	24,490	24,490	24,490
				UNAPPROPRIATED:			
0	0	197,488	102-102-900000	UNAPPR ENDING FUND	296,795	296,795	296,795
0	0	197,488		TOTAL UNAPPROPRIAT	296,795	296,795	296,795
507,569	360,765	912,000		TOTAL STORMWATER D	1,180,323	1,180,323	1,180,323
507,569	360,765	912,000		TOTAL FUND EXPENDIT	1,180,323	1,180,323	1,180,323
321,268	471,745	0		NET REVENUE OVER EX	0	0	0

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

STORMWATER SDC FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
105,226	103,058	60,000	113-000-401000	CARRYOVER	40,000	40,000	40,000
2,021	2,173	2,500	113-000-403000	INTEREST INCOME	2,550	2,550	2,550
200	0	0	113-000-415205	FEES - RFP BID DOCUME	0	0	0
32,407	10,581	20,000	113-000-439130	STORMWATER SDC	25,000	25,000	25,000
17,502	0	0	113-000-490056	TRANSFER IN - REHAB L	0	0	0
157,356	115,812	82,500	TOTAL REVENUES		67,550	67,550	67,550

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

STORMWATER SDC FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
STORMWATER SDC DEP							
MATERIALS AND SERVI							
298	260	500	113-113-290050	BANK CHARGES	300	300	300
298	260	500	TOTAL MATERIALS AND		300	300	300
TRANSFERS:							
20,000	20,000	20,000	113-113-500101	INTERFUND TO REPAY S	20,000	20,000	20,000
34,000	34,000	34,000	113-113-500102	INTERFUND TO REPAY	34,000	34,000	34,000
54,000	54,000	54,000	TOTAL TRANSFERS		54,000	54,000	54,000
UNAPPROPRIATED:							
0	0	28,000	113-113-900000	UNAPPR ENDING FUND	13,250	13,250	13,250
0	0	28,000	TOTAL UNAPPROPRIAT		13,250	13,250	13,250
54,298	54,260	82,500	TOTAL STORMWATER S		67,550	67,550	67,550
54,298	54,260	82,500	TOTAL FUND EXPENDIT		67,550	67,550	67,550
103,058	61,552	0	NET REVENUE OVER EX		0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FUND/PROGRAM: PUBLIC WORKS ADMINISTRATION

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
STAFF LEVEL FTE:	4.0	5.0	5.0

Department Description

The Public Works Administration (PW Admin) is a program created in FY12 to account for costs related to the administration of all Public Works operations for the City. The mission of PW Admin is dedicated to professionally maintaining and improving the current infrastructure of water, wastewater, stormwater, street, airport and park services, to the highest possible standards for our community. We will continually look ahead to plan for and provide services that will allow the City of Florence to meet its future goals.

Budget Comments

Revenues to support PW Admin's services come from transfers from the various Public Works Programs (Water, Wastewater, Stormwater, and Streets).

The major cost centers within Materials and Services for PW Admin is 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.

Significant Changes

This budget year is the fourth year of the PW Admin Program and we are able to more accurately budget for personnel services and materials and services expenditures. The significant change in the PW Admin Program is a \$13,000 or 3% reduction in personnel costs. During the Spring of 2014 a long-term City employee retired from the GIS Technician position. At the time this budget was prepared we budgeted wages and benefits for what we expect this position to be at once filled with a new employee. In addition, materials and services have been increased by \$5,300 or 9% to adequately cover expected costs for the 2014-15 budget year.

In order to continue progress on the 2014 City Council Goal "*Secure Location and Financing of a New Public Works Facility*" the current year capital item includes \$300,000 for the beginning engineering and architectural design phase of the much anticipated Public Works Operations Facility. The City intends to fund the construction project with long-term debt financing, including grants, if possible.

**CITY OF FLORENCE
FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

PUBLIC WORKS ADMINISTRATION PROGRAM

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 159	\$ -	\$ -	\$ -	\$ -
RESOURCES						
REVENUES	15,731	-	5,000	300,000	300,000	300,000
TRANSFERS IN	<u>542,060</u>	<u>489,479</u>	<u>539,024</u>	<u>524,788</u>	<u>524,788</u>	<u>524,788</u>
TOTAL RESOURCES	<u>557,791</u>	<u>489,638</u>	<u>544,024</u>	<u>824,788</u>	<u>824,788</u>	<u>824,788</u>
REQUIREMENTS						
PERSONNEL SERVICES	491,315	419,497	449,824	436,888	436,888	436,888
MATERIALS & SERVICES	64,732	51,845	59,200	64,500	64,500	64,500
CAPITAL OUTLAY	1,585	18,296	35,000	300,000	300,000	300,000
DEBT SERVICE	-	-	-	23,400	23,400	23,400
TRANSFERS OUT	-	-	-	-	-	-
TOTAL REQUIREMENTS BEFORE CONTINGENCY	<u>557,632</u>	<u>489,638</u>	<u>544,024</u>	<u>824,788</u>	<u>824,788</u>	<u>824,788</u>
CONTINGENCY	-	-	-	-	-	-
TOTAL REQUIREMENTS	<u>557,632</u>	<u>489,638</u>	<u>544,024</u>	<u>824,788</u>	<u>824,788</u>	<u>824,788</u>
NET CHANGE IN FUND BALANCE	<u>159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL PW ADMINISTRATION PROGRAM SUMMARY						
PROGRAM REQUIREMENTS						
PERSONNEL/MATERIALS & SERVICES/CAPITAL OUTLAY	<u>\$ 557,632</u>	<u>\$ 489,638</u>	<u>\$ 544,024</u>	<u>\$ 801,388</u>	<u>\$ 801,388</u>	<u>\$ 801,388</u>

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

PUBLIC WORKS ADMINISTRATION

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
0	159	0	103-000-401000	CARRYOVER	0	0	0
0	0	0	103-000-432012	LOAN PROCEEDS	300,000	300,000	300,000
15,731	0	5,000	103-000-440001	MISCELLANEOUS	0	0	0
542,060	489,479	539,024	103-000-490049	TRANSFER IN: PW ADMI	524,788	524,788	524,788
557,791	489,638	544,024	TOTAL REVENUES		824,788	824,788	824,788

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

PUBLIC WORKS ADMINISTRATION

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
PUBLIC WORKS ADMIN PERSONNEL SERVICES:							
62,513	63,437	67,400	103-103-100055	PUBLIC WORKS GIS TEC	45,864	45,864	45,864
47,054	47,932	49,000	103-103-100056	UTILITY CLERK	49,554	49,554	49,554
0	36,838	41,400	103-103-100057	PUBLIC WORKS ADMIN A	40,984	40,984	40,984
103,537	106,186	109,000	103-103-100065	PUBLIC WORKS DIRECT	108,014	108,014	108,014
86,245	0	0	103-103-100090	CITY ENGINEER	0	0	0
50,653	43,132	45,700	103-103-100091	PUBLIC WORKS INSPEC	45,697	45,697	45,697
376	1,135	1,000	103-103-100111	OVERTIME	1,000	1,000	1,000
335	2,038	3,125	103-103-104600	UNEMPLOYMENT INSUR	4,642	4,642	4,642
25,115	22,649	20,875	103-103-104700	SOCIAL SECURITY	20,510	20,510	20,510
61,850	59,514	63,255	103-103-104800	MEDICAL INSURANCE	86,430	86,430	86,430
6,052	438	0	103-103-104801	DENTAL INSURANCE	0	0	0
1,277	1,371	1,510	103-103-104802	LIFE AND DISABLITIY INS	2,395	2,395	2,395
4,405	3,668	5,759	103-103-104900	WORKER'S COMPENSAT	7,793	7,793	7,793
33,720	28,092	39,800	103-103-105002	RETIREMENT PLAN	22,005	22,005	22,005
1,421	1,920	2,000	103-103-105003	ALLOWANCES	2,000	2,000	2,000
6,764	1,150	0	103-103-199999	ACCRUED PAYROLL EXP	0	0	0
491,315	419,497	449,824		TOTAL PERSONNEL SER	436,888	436,888	436,888
MATERIALS AND SERVI							
35,162	1,761	0	103-103-200049	CONTRACT LABOR	0	0	0
4,552	8,316	9,000	103-103-200100	SUPPLIES & TOOLS	11,000	11,000	11,000
746	234	2,500	103-103-200200	PROFESSIONAL DEVELO	4,300	4,300	4,300
595	1,616	1,800	103-103-200201	DUES	0	0	0
5,397	5,310	6,500	103-103-200400	TELEPHONE/INTERNET	7,500	7,500	7,500
3,059	4,823	4,000	103-103-201500	VEHICLE OPERATION &	5,000	5,000	5,000
400	380	4,000	103-103-201550	COMPUTER OPERATION	4,000	4,000	4,000
2,612	3,397	3,000	103-103-201912	BUILDING MAINTENANC	3,000	3,000	3,000
453	976	1,000	103-103-202100	POSTAGE	1,000	1,000	1,000
2,420	12,305	14,000	103-103-202300	MAINTENANCE AGREEM	14,200	14,200	14,200
6,650	12,727	12,000	103-103-203500	UTILITIES	13,000	13,000	13,000
378	0	1,400	103-103-208010	MEDICAL FITNESS TESTI	1,500	1,500	1,500
1,677	0	0	103-103-290000	OTHER	0	0	0
188	0	0	103-103-290006	CLEANING AND LAUNDR	0	0	0
443	0	0	103-103-290007	SAFETY SUPPLIES	0	0	0
64,732	51,845	59,200		TOTAL MATERIALS AND	64,500	64,500	64,500
CAPITAL OUTLAY:							
1,585	0	0	103-103-300001	CAPITAL OUTLAY - POST	0	0	0
0	15,535	15,000	103-103-320654	CAPITAL: EQUIPMENT	0	0	0
0	2,761	20,000	103-103-320655	CAPITAL: FACILITY UPG	300,000	300,000	300,000
1,585	18,296	35,000		TOTAL CAPITAL OUTLA	300,000	300,000	300,000
DEBT SERVICE:							
0	0	0	103-103-800518	NEW DEBT ESTIMATED	23,400	23,400	23,400
0	0	0		TOTAL DEBT SERVICE	23,400	23,400	23,400
557,632	489,638	544,024		TOTAL PUBLIC WORKS	824,788	824,788	824,788
557,632	489,638	544,024		TOTAL FUND EXPENDIT	824,788	824,788	824,788
159	0	0		NET REVENUE OVER EX	0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	
FUND/PROGRAM: AIRPORT	STAFF LEVEL FTE (Contract):	0	0	0

Department Description

The Airport fund administers all airport operations for the City. The mission is to provide a safe and functional airport for corporate and general aviation while continuing to provide airport maintenance that complies with Federal Aviation Administration (FAA) safety standards.

Budget Comments

The traditional revenue stream to support the program's services comes from airport hangar ground leases (airport receipts) and fuel sales.

The Florence Municipal Airport Master Plan Update was completed in February 2010. We have completed the apron expansion project, which utilized all of our FAA non-priority entitlement funds (Airport Improvement Program funds) in addition to three years of future entitlement funds that we used for our project which will be repaid to Lake County for their non-priority entitlement funds for the Lakeview airport. Each year, the City of Florence receives \$150,000 in non-priority entitlement funds from the FAA and we can accumulate a maximum of three years' worth of entitlement funds in order to complete large scale projects, as we did for the apron expansion project. In order to complete our \$1,000,000 expansion project, during FY12, we entered into a funding trade agreement with Lake County. Our last non-priority entitlement fund transfer to Lake County will occur in FY15. The next major project for the airport, which will utilize federal non-priority entitlement funds, is a runway rehabilitation project that will begin in FY18.

Debt service expenditures of approximately \$50,000 annually are for the repayment of an existing loan that was obtained for the Kingwood Street Expansion. This loan will be paid in full in FY17.

Significant Changes

There will be a positive impact to the Airport Fund as the City Public Works Department moves forward with one of the 2014 City Council Goals "*Secure Location and Financing of a New Public Works Facility.*" New to this year's Airport Budget is the addition of a "Lease of Airport Property" revenue line item in the amount of \$30,000. This represents the expectation that the City and the Public Works Department will successfully negotiate a land lease for the site of the proposed Public Works Operations Facility in the Pacific View Business Park. If the timing of the lease doesn't occur in FY15, the City will need to subsidize the Airport Fund another year in the amount of \$22,400.

Airport operational expenses are fairly minimal, with \$23,650 budgeted for materials and services (excluding fuel purchases). When we look at the total expenditures for materials and services in FY15 as compared to FY12, including fuel purchases, material and services has been reduced by 24%. The current budget does not include a capital project.

The FY15 budget is the third full year in which the City does not have an Airport manager on staff. With that, the City is very fortunate to have a grass roots effort from the users of the airport that formed the Airport Volunteer Group (AVG) to provide a presence at the airport, security and a willingness to perform tasks to keep the airport terminal building open seven days a week. Even with this volunteer group there are still many airport operations costs that are not covered by existing revenues.

**CITY OF FLORENCE
FUND SUMMARY REPORT
FOR THE FISCAL YEAR 2014-15**

AIRPORT PROGRAM

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
AIRPORT OPERATIONS FUND						
BEGINNING FUND BALANCE	\$ 107,946	\$ 53,634	\$ 30,000	\$ 28,000	\$ 28,000	\$ 28,000
RESOURCES						
REVENUES	113,231	120,551	105,000	133,510	133,510	133,510
TRANSFERS IN	-	-	30,000	22,400	22,400	22,400
TOTAL RESOURCES	<u>113,231</u>	<u>120,551</u>	<u>135,000</u>	<u>155,910</u>	<u>155,910</u>	<u>155,910</u>
REQUIREMENTS						
PERSONNEL SERVICES	-	-	-	-	-	-
MATERIALS & SERVICES	117,056	81,527	95,550	89,686	89,686	89,686
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	50,487	48,837	52,187	50,262	50,262	50,262
TRANSFERS OUT	-	-	-	-	-	-
TOTAL REQUIREMENTS	<u>167,543</u>	<u>130,364</u>	<u>147,737</u>	<u>139,948</u>	<u>139,948</u>	<u>139,948</u>
NET CHANGE IN FUND BALANCE	<u>(54,312)</u>	<u>(9,813)</u>	<u>(12,737)</u>	<u>15,962</u>	<u>15,962</u>	<u>15,962</u>
ENDING FUND BALANCE	<u>\$ 53,634</u>	<u>\$ 43,821</u>	<u>\$ 17,263</u>	<u>\$ 43,962</u>	<u>\$ 43,962</u>	<u>\$ 43,962</u>
AIRPORT CAPITAL PROJECTS FUND						
BEGINNING FUND BALANCE	\$ 4,286	\$ -	\$ -	\$ -	\$ -	\$ -
RESOURCES						
REVENUES	945,860	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-
TOTAL RESOURCES	<u>945,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REQUIREMENTS						
PERSONNEL SERVICES	-	-	-	-	-	-
MATERIALS & SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	950,146	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
TOTAL REQUIREMENTS	<u>950,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(4,286)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL AIRPORT PROGRAM						
BEGINNING FUND BALANCE	\$ 112,232	\$ 53,634	\$ 30,000	\$ 28,000	\$ 28,000	\$ 28,000
NET CHANGE IN FUND BALANCE	<u>(58,598)</u>	<u>(9,813)</u>	<u>(12,737)</u>	<u>15,962</u>	<u>15,962</u>	<u>15,962</u>
ENDING FUND BALANCE	<u>\$ 53,634</u>	<u>\$ 43,821</u>	<u>\$ 17,263</u>	<u>\$ 43,962</u>	<u>\$ 43,962</u>	<u>\$ 43,962</u>

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

AIRPORT OPERATIONS FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
107,946	53,634	30,000	130-000-401000	CARRYOVER	28,000	28,000	28,000
2,228	2,041	2,000	130-000-403000	INTEREST	1,900	1,900	1,900
16,824	21,268	15,000	130-000-416000	AIRPORT HANGAR LEAS	20,000	20,000	20,000
0	0	0	130-000-416100	LEASE OF AIRPORT PRO	30,000	30,000	30,000
5,279	4,765	5,500	130-000-419000	SALE OF BUSINESS PAR	5,610	5,610	5,610
88,261	63,581	82,500	130-000-425025	FUEL SALES	75,000	75,000	75,000
640	883	0	130-000-439000	OTHER	1,000	1,000	1,000
0	28,012	30,000	130-000-490501	TRANSFER IN - FROM GE	22,400	22,400	22,400
221,178	174,185	165,000	TOTAL REVENUES		183,910	183,910	183,910

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

AIRPORT OPERATIONS FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
AIRPORT EXPENDITURE							
MATERIALS AND SERVI							
6,161	6,472	0	130-451-201501	EQUIPMENT LEASE PRIN	0	0	0
639	328	0	130-451-201502	EQUIPMENT LEASE INTE	0	0	0
22,500	0	0	130-451-203000	AIRPORT OPERATIONS	0	0	0
67,153	55,375	74,800	130-451-203025	FUEL PURCHASES	65,000	65,000	65,000
8,261	8,890	9,400	130-451-203250	INSURANCE	11,936	11,936	11,936
6,339	6,000	7,000	130-451-203500	UTILITIES	6,200	6,200	6,200
2,288	2,479	1,500	130-451-208009	VEHICLE & EQUIP MAINT	3,400	3,400	3,400
566	1,867	2,200	130-451-208010	SUPPLIES & MAINTENAN	2,500	2,500	2,500
1,346	0	500	130-451-208011	BLDG MAINT & REPAIRS	500	500	500
706	115	150	130-451-208020	ESCROW CLOSING/COLL	150	150	150
1,097	0	0	130-451-290000	OTHER	0	0	0
117,056	81,527	95,550	TOTAL MATERIALS AND		89,686	89,686	89,686
DEBT SERVICE:							
36,483	36,839	42,215	130-451-810003	PRINCIPAL - KINGWOOD	42,611	42,611	42,611
14,004	11,998	9,972	130-451-850003	INTEREST - KINGWOOD	7,651	7,651	7,651
50,487	48,837	52,187	TOTAL DEBT SERVICE		50,262	50,262	50,262
UNAPPROPRIATED:							
0	0	17,263	130-451-900000	UNAPPR ENDING FUND	43,962	43,962	43,962
0	0	17,263	TOTAL UNAPPROPRIAT		43,962	43,962	43,962
167,543	130,364	165,000	TOTAL AIRPORT		183,910	183,910	183,910
167,543	130,364	165,000	TOTAL FUND EXPENDIT		183,910	183,910	183,910
53,634	43,821	0	NET REVENUE OVER EX		0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

AIRPORT - CAPITAL PROJECT FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
4,286	0	0	131-000-401000	CARRYOVER	0	0	0
945,860	0	0	131-000-417400	CONNECT OREGON III G	0	0	0
950,146	0	0	TOTAL REVENUES		0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

AIRPORT - CAPITAL PROJECT FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				AIRPORT CAPITAL DEPA			
				CAPITAL OUTLAY:			
950,146	0	0	131-451-320700	FAA APRON EXPANSION	0	0	0
950,146	0	0		TOTAL CAPITAL OUTLA	0	0	0
950,146	0	0		TOTAL AIRPORT CAPITA	0	0	0
950,146	0	0		TOTAL FUND EXPENDIT	0	0	0
0	0	0		NET REVENUE OVER EX	0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FUND: GENERAL OBLIGATION BOND DEBT SERVICE FUND

FY13 FY14 FY15

STAFFING FTE: N/A

Fund Description

The General Obligation (G.O.) Debt Service Fund is used to account for general obligation bonds of the City. The Justice Center G.O. Bond was approved by a vote of the people to provide funding for the construction of the Justice Center building. The bond will be paid in full in this budget year (FY15).

In 2003, the City of Florence identified the need to make significant improvements to the water infrastructure system including the expansion of the drinking water plant and well field. The bond was passed by the vote of the people which allows the City to impose a tax sufficient to pay the principal and interest on the bond. In 2013, the City re-financed the bond with US Bank, keeping the general obligation voter approved nature for a “debt service” levy. Historically the Water G.O. Bond has been paid for in the Water Fund from water service fee revenues. However, in anticipation of additional debt service costs that the City will incur for the new Public Works Operational Facility and the desire to keep water rate increases at a minimum, the City has chosen to shift the remaining 2013 Water G.O. Bond debt service costs to the G.O. Bond Debt Service Fund beginning this budget year (FY15). The Water Bond will be paid off on June 1, 2022.

Another factor in leading to this decision is the timing in which the Justice Center G.O. Bond (discussed above) will be paid off in the FY15 budget year. The Water Bond debt service cost, of approximately \$200,000 annually, is less in comparison to the Justice Center Bond which is approximately \$300,000 annually. Therefore, the impact to citizens’ property tax bills should be lessened due to this change.

As a part of the budget process, the Budget Committee will approve and the City Council will adopt a G.O. Bond Debt Service levy amount sufficient to pay for the current year’s debt service expenditures.

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

GENERAL OBLIGATION BOND FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
406,261	415,076	415,000	145-000-401000	CARRYOVER	442,654	442,654	442,654
3,027	37,263	5,000	145-000-403001	PRIOR YEAR TAXES	8,000	8,000	8,000
990	1,652	1,410	145-000-403011	INTEREST INCOME	2,000	2,000	2,000
319,649	287,401	306,000	145-000-499998	CURRENT YEAR PROPE	235,500	235,500	235,500
729,927	741,391	727,410		TOTAL REVENUES	688,154	688,154	688,154

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

GENERAL OBLIGATION BOND FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
GENERAL OBLIGATION							
DEBT SERVICE:							
0	0	0	145-450-800101	PRIN WATER GO REFI B	164,095	164,095	164,095
0	0	0	145-450-800102	INT WATER GO REFI BO	27,700	27,700	27,700
3,987	2,731	0	145-450-800515	LOAN PRINCIPAL PAYME	0	0	0
202	82	0	145-450-800516	LOAN INTEREST PAYME	0	0	0
275,000	280,000	290,000	145-450-810002	PRIN POLICE GO BOND	300,000	300,000	300,000
35,263	25,550	15,575	145-450-850002	INT POLICE GO BOND R	5,250	5,250	5,250
400	400	400	145-450-850003	DEBT SERV FEES-POLIC	400	400	400
314,851	308,763	305,975	TOTAL DEBT SERVICE		497,445	497,445	497,445
UNAPPROPRIATED:							
0	0	421,435	145-450-900000	UNAPPR ENDING FUND	190,709	190,709	190,709
0	0	421,435	TOTAL UNAPPROPRIAT		190,709	190,709	190,709
314,851	308,763	727,410	TOTAL GENERAL OBLIG		688,154	688,154	688,154
314,851	308,763	727,410	TOTAL FUND EXPENDIT		688,154	688,154	688,154
415,076	432,629	0	NET REVENUE OVER EX		0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FY13 FY14 FY15

FUND: FLORENCE DEBT SERVICE FUND

STAFFING FTE: Not Applicable

Fund Description

The Florence Debt Service Fund pays for various bond issues and long-term debt that were incurred to complete major community capital improvements. This fund is comprised of five sub-funds that are further described below.

Events Center Debt Service Fund This sub-fund is used to account for the payment of the bonded debt incurred to construct the Events Center that opened its doors in 1996. Resources to pay this debt are derived from an Intergovernmental Agreement (IGA) with Lane County that provides the City with resources to pay the debt service requirements each year up to \$190,000. The agreement also states that the amount in excess of debt service payments can be used for the Events Center operations budget.

Unfortunately, this long-standing IGA expires June 30, 2014. In response to this the City beginning with the FY13 Budget year, did not transfer the excess amount to the Events Center operations budget. Instead the amount has been held in reserve (see "Carryover" line item of \$112,919) to go towards paying for future debt service requirements. Furthermore, the payment from the County in FY14 included an additional \$46,974 for funds that the County has withheld for the previous six payments. The County was withholding \$7,829 annually to help with their budget shortages.

The final two payments (that make up approximately \$315,300) on the FEC Debt are due August 15, 2014 and 2015. As has been discussed, the City has approached Lane County Commissioners and Management about the possibility of extending the IGA to pay for the amount needed to cover the debt service expenditures in FY15 and FY16. County Commissioners have been agreeable to this idea and it has been included in their proposed budget document. We will not know the results of their decision until their budget process is complete. The FY15 budget includes a revenue line item from Lane County for \$95,600. Should the IGA extension request not be successful the City will need to do a supplemental budget to transfer resources from the General Fund.

Spruce Street LID Bond Fund This sub-fund is used to account for special assessment revenue from a local improvement district (LID) and the servicing of related bonded debt incurred for the infrastructure improvement of a Spruce Street development.

FFC 2010B Bond Fund This sub-fund is used to account for the full-faith and credit (FFC) bonds that were issued in November of 2010. Bond proceeds were used to finance new projects for the Justice Center and Stormwater and Wastewater operations as well as retire the Clean Water State Revolving Loan Fund Debt. The funds benefitting from the proceeds from this issuance are responsible for their allocated share of future debt service payments recorded as transfers out/in in the respective funds.

Debt Service Fund This fund is used to account for bonds that are issued for various community capital projects. Currently this fund accounts for only the LOCAP 2011C Bond issuance. The LOCAP Bond proceeds were used to finance new capital projects for the Streets, Water, and Wastewater programs as well as improvements for the Parks department and a much needed Information Technology (I.T.) overhaul to the City's network systems and servers. The funds benefitting from the proceeds from this issuance are responsible for their allocated share of future debt service payments recorded as transfers out/in in the respective funds.

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

FUND: FLORENCE DEBT SERVICE FUND, CONTINUED

Bancroft Bond Fund This sub-fund was used to account for special assessment revenue from various local improvement districts and the servicing of related bonded debt incurred in the course of improvement construction. The final payment was made in FY12 – the Bancroft Bonds are now fully retired. This fund was officially closed in FY13, but remains in the budget document as required by Oregon Budget Law to show historical activity.

CITY OF FLORENCE
FOR THE FISCAL YEAR 2014-15

GENERAL DEBT SERVICE FUND - SUMMARY REPORT

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED BUDGET</u>	<u>2014-2015 APPROVED BUDGET</u>	<u>2014-2015 ADOPTED BUDGET</u>
BEGINNING FUND BALANCE	\$ 483,424	\$ 329,411	\$ 306,500	\$ 322,162	\$ 322,162	\$ 322,162
RESOURCES						
LANE COUNTY IGA CONTRIBUTION	150,530	182,171	236,974	95,600	95,600	95,600
ASSESSMENTS	29,013	34,060	21,000	31,000	31,000	31,000
INTEREST	-	1,402	-	1,800	1,800	1,800
PROCEEDS FROM DEBT	1,253,517	-	-	-	-	-
TRANSFERS IN	<u>1,374,685</u>	<u>1,009,689</u>	<u>999,061</u>	<u>1,001,583</u>	<u>1,001,583</u>	<u>1,001,583</u>
TOTAL RESOURCES	<u>2,807,745</u>	<u>1,227,322</u>	<u>1,257,035</u>	<u>1,129,983</u>	<u>1,129,983</u>	<u>1,129,983</u>
REQUIREMENTS						
DEBT SERVICE						
EVENTS CENTER DEBT	150,529	155,748	150,555	150,053	150,053	150,053
SPRUCE ST LID DEBT	84,605	89,283	88,845	93,288	93,288	93,288
FFC 2010B BOND DEBT	912,375	908,570	907,751	906,625	906,625	906,625
DEBT SERVICE FUND	109,204	91,756	91,310	95,406	95,406	95,406
BANCROFT BOND DEBT	<u>61,845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEBT SERVICE	<u>1,318,558</u>	<u>1,245,357</u>	<u>1,238,461</u>	<u>1,245,372</u>	<u>1,245,372</u>	<u>1,245,372</u>
TRANSFERS OUT						
DEBT SERVICE FUND	1,225,000	-	-	-	-	-
BANCROFT BOND DEBT	<u>418,200</u>	<u>9,358</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TRANSFERS OUT	<u>1,643,200</u>	<u>9,358</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REQUIREMENTS BEFORE UEFB	<u>2,961,758</u>	<u>1,254,715</u>	<u>1,238,461</u>	<u>1,245,372</u>	<u>1,245,372</u>	<u>1,245,372</u>
GENERAL DEBT SERVICE FUND CHANGE IN FUND BALANCE	<u>\$ (154,013)</u>	<u>\$ (27,393)</u>	<u>\$ 18,574</u>	<u>\$ (115,389)</u>	<u>\$ (115,389)</u>	<u>\$ (115,389)</u>
UNAPPROPRIATED END FUND BAL (UEFB)	<u>-</u>	<u>-</u>	<u>325,074</u>	<u>206,773</u>	<u>206,773</u>	<u>206,773</u>
TOTAL REQUIREMENTS	<u>2,961,758</u>	<u>1,254,715</u>	<u>1,563,535</u>	<u>1,452,145</u>	<u>1,452,145</u>	<u>1,452,145</u>
ENDING FUND BALANCE	<u>\$ 329,411</u>	<u>\$ 302,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

EVENTS CENTER DEBT SERVICE FND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
71	72	26,500	018-000-401000	CARRYOVER	112,919	112,919	112,919
150,530	182,171	236,974	018-000-404000	LANE COUNTY DEBT CO	95,600	95,600	95,600
150,601	182,243	263,474	TOTAL REVENUES		208,519	208,519	208,519

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

EVENTS CENTER DEBT SERVICE FND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
FEC DEBT SERVICE DEP							
DEBT SERVICE:							
125,000	135,000	135,000	018-018-800515	DEBT PRINCIPAL PAYME	140,000	140,000	140,000
24,878	20,096	14,900	018-018-800516	DEBT INTEREST PAYME	9,398	9,398	9,398
652	652	655	018-018-800517	DEBT SERVICE FEES	655	655	655
150,529	155,748	150,555	TOTAL DEBT SERVICE		150,053	150,053	150,053
UNAPPROPRIATED:							
0	0	112,919	018-018-900000	UNAPPR ENDING FUND	58,466	58,466	58,466
0	0	112,919	TOTAL UNAPPROPRIAT		58,466	58,466	58,466
150,529	155,748	263,474	TOTAL FEC DEBT SERVI		208,519	208,519	208,519
150,529	155,748	263,474	TOTAL FUND EXPENDIT		208,519	208,519	208,519
72	26,494	0	NET REVENUE OVER EX		0	0	0

**CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15**

SPRUCE ST LID BOND FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
324	315,742	280,000	151-000-401000	CARRYOVER	205,000	205,000	205,000
10,133	22,664	12,000	151-000-401050	ASSESSMENT PRINCIPA	22,000	22,000	22,000
9,690	11,396	9,000	151-000-401055	ASSESSMENT INTEREST	9,000	9,000	9,000
0	1,402	0	151-000-403000	INTEREST INCOME	1,800	1,800	1,800
380,200	0	0	151-000-490501	TRANSFER IN	0	0	0
0	9,358	0	151-000-490502	TRANSFER IN - CLOSED	0	0	0
400,347	360,561	301,000	TOTAL REVENUES		237,800	237,800	237,800

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

SPRUCE ST LID BOND FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
SPRUCE ST LID DEBT S							
DEBT SERVICE:							
35,000	40,000	40,000	151-050-801050	SPRUCE ST LID - PRINCI	45,000	45,000	45,000
49,205	48,883	48,445	151-050-801055	SPRUCE ST LID - INTERE	47,888	47,888	47,888
400	400	400	151-050-850000	DEBT SERVICE FEES	400	400	400
84,605	89,283	88,845	TOTAL DEBT SERVICE		93,288	93,288	93,288
UNAPPROPRIATED:							
0	0	212,155	151-050-900000	UNAPPR ENDING FUND	144,512	144,512	144,512
0	0	212,155	TOTAL UNAPPROPRIAT		144,512	144,512	144,512
84,605	89,283	301,000	TOTAL SPRUCE ST LID		237,800	237,800	237,800
84,605	89,283	301,000	TOTAL FUND EXPENDIT		237,800	237,800	237,800
315,742	271,279	0	NET REVENUE OVER EX		0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

FFC 2010B BOND FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
2,816	2,817	0	152-000-401000	CARRYOVER	2,821	2,821	2,821
912,376	908,575	907,751	152-000-490501	TRANSFER IN	906,625	906,625	906,625
915,192	911,392	907,751	TOTAL REVENUES		909,446	909,446	909,446

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

FFC 2010B BOND FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
FFC 2010B DEBT SERVIC							
DEBT SERVICE:							
685,000	695,000	710,000	152-050-801050	FFC 2010B - PRINCIPAL	725,000	725,000	725,000
227,375	213,570	197,751	152-050-801055	FFC 2010B - INTEREST P	181,625	181,625	181,625
912,375	908,570	907,751	TOTAL DEBT SERVICE		906,625	906,625	906,625
UNAPPROPRIATED:							
0	0	0	152-050-900000	UNAPPR ENDING FUND	2,821	2,821	2,821
0	0	0	TOTAL UNAPPROPRIAT		2,821	2,821	2,821
912,375	908,570	907,751	TOTAL FFC 2010B DEBT		909,446	909,446	909,446
912,375	908,570	907,751	TOTAL FUND EXPENDIT		909,446	909,446	909,446
2,817	2,821	0	NET REVENUE OVER EX		0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

DEBT SERVICE FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
0	1,422	0	153-000-401000	CARRYOVER	1,422	1,422	1,422
1,253,517	0	0	153-000-432021	BOND PROCEEDS	0	0	0
82,109	91,756	91,310	153-000-490501	TRANSFER IN	94,958	94,958	94,958
1,335,627	93,178	91,310		TOTAL REVENUES	96,380	96,380	96,380

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

DEBT SERVICE FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
DEBT SERVICE FUND EX							
TRANSFERS:							
1,225,000	0	0	153-153-500501	TRANSFER OUT	0	0	0
1,225,000	0	0	TOTAL TRANSFERS		0	0	0
DEBT SERVICE:							
45,000	45,000	45,000	153-153-801050	LOCAP 2011C - PRINCIP	50,000	50,000	50,000
37,109	46,306	45,860	153-153-801055	LOCAP 2011C - INTERES	44,956	44,956	44,956
27,095	450	450	153-153-850000	DEBT SERVICE FEES	450	450	450
109,204	91,756	91,310	TOTAL DEBT SERVICE		95,406	95,406	95,406
UNAPPROPRIATED:							
0	0	0	153-153-900000	UNAPPR ENDING FUND	974	974	974
0	0	0	TOTAL UNAPPROPRIAT		974	974	974
1,334,204	91,756	91,310	TOTAL DEBT SERVICE F		96,380	96,380	96,380
1,334,204	91,756	91,310	TOTAL FUND EXPENDIT		96,380	96,380	96,380
1,422	1,422	0	NET REVENUE OVER EX		0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

BANCROFT BOND FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
480,213	9,358	0	160-000-401000	CARRYOVER	0	0	0
2,977	0	0	160-000-403000	INTEREST INCOME	0	0	0
683	0	0	160-000-450060	1993-2 SO.FLO. PRINCIP	0	0	0
1,251	0	0	160-000-450070	94-1 NO FLO STREET PRI	0	0	0
3,008	0	0	160-000-450079	PROJ 1996-1/1997-1 SPR	0	0	0
34	0	0	160-000-450160	SO. FLO. 1993-2 INTERE	0	0	0
124	0	0	160-000-450170	94-1 NO FLO STREET INT	0	0	0
1,114	0	0	160-000-450179	PROJ 1996-1/1997-1 SPR	0	0	0
489,403	9,358	0	TOTAL REVENUES		0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

BANCROFT BOND FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
BANCROFT BOND & INT							
TRANSFERS:							
418,200	0	0	160-472-500501	TRANSFER OUT	0	0	0
0	9,358	0	160-472-500502	TRANSFER OUT - CLOSE	0	0	0
418,200	9,358	0	TOTAL TRANSFERS		0	0	0
DEBT SERVICE:							
60,000	0	0	160-472-800070	1994 A -N&S FLO.ST. PR	0	0	0
1,845	0	0	160-472-800170	1994 A - N&S FLO ST. INT	0	0	0
61,845	0	0	TOTAL DEBT SERVICE		0	0	0
480,045	9,358	0	TOTAL BANCROFT BON		0	0	0
480,045	9,358	0	TOTAL FUND EXPENDIT		0	0	0
9,358	0	0	NET REVENUE OVER EX		0	0	0

**BUDGET NARRATIVE
FISCAL YEAR 2014 – 2015**

		<u>FY13</u> <u>FY14</u> <u>FY15</u>
FUND TYPE:	TRUST & AGENCY	STAFFING FTE: N/A

FUND NAME: SENIOR CENTER TRUST & AGENCY FUND

Fund Description

The Florence Senior Center operations have been contracted out to the Senior Center Boosters, a nonprofit entity. During the fundraising campaign of the Senior Center Building this fund was used to account for those donations. At the completion of the fundraising campaign and construction there was a remaining amount leftover. The City disbursed completely the remaining funds to the Senior Center during the 2014 fiscal year. Beginning with FY15 there will no longer be a budget for this fund, but will remain in the budget document as required by Oregon Budget Law to show historical activity.

FUND NAME: EVENTS CENTER ENDOWMENT FUND

Fund Description

The City has an endowment fund set up dedicated to the Event Center Operations. The endowment fund itself is managed by Western Lane Community Foundation as a subfund of the Oregon Community Foundation. The principal is unspendable, however, the annual distribution or earnings are. This fund accounts for the investment activity as well as the annual distribution of earnings via transfer to the Events Center operations fund.

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

SENIOR CENTER TRUST & AGENCY

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
14,001	8,549	1,000	170-000-401000	CARRYOVER	0	0	0
49	12	20	170-000-401005	INTEREST INCOME	0	0	0
0	3,100	0	170-000-450000	DONATIONS	0	0	0
14,050	11,660	1,020	TOTAL REVENUES		0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

SENIOR CENTER TRUST & AGENCY

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				SENIOR CENTER TRUST			
				MATERIALS AND SERVI			
5,501	10,522	1,020	170-070-202200	SENIOR CENTER MISC E	0	0	0
5,501	10,522	1,020		TOTAL MATERIALS AND	0	0	0
5,501	10,522	1,020		TOTAL SENIOR CENTER	0	0	0
5,501	10,522	1,020		TOTAL FUND EXPENDIT	0	0	0
8,549	1,138	0		NET REVENUE OVER EX	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

EVENTS CENTER ENDOWMENT T&A

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
79,741	79,741	79,800	180-000-401000	CARRYOVER	77,000	77,000	77,000
3,310	3,391	4,000	180-000-401005	INTEREST INCOME	4,000	4,000	4,000
83,051	83,132	83,800	TOTAL REVENUES		81,000	81,000	81,000

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

EVENTS CENTER ENDOWMENT T&A

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				EVENTS CENTER ENDO			
				MATERIALS AND SERVI			
0	0	1,200	180-080-290050	BANK CHARGES	0	0	0
0	0	1,200		TOTAL MATERIALS AND	0	0	0
				TRANSFERS:			
3,310	3,391	4,000	180-080-500501	TRANSFER OUT TO FEC	4,000	4,000	4,000
3,310	3,391	4,000		TOTAL TRANSFERS	4,000	4,000	4,000
				UNAPPROPRIATED:			
0	0	78,600	180-080-900000	UNAPPR ENDING FUND	77,000	77,000	77,000
0	0	78,600		TOTAL UNAPPROPRIAT	77,000	77,000	77,000
3,310	3,391	83,800		TOTAL EVENTS CENTER	81,000	81,000	81,000
3,310	3,391	83,800		TOTAL FUND EXPENDIT	81,000	81,000	81,000
79,741	79,741	0		NET REVENUE OVER EX	0	0	0



Discontinued Funds Budget Detail Section

Fiscal Year 2014 – 2015

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

BUILDING PROGRAM FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				REVENUES			
8,955	0	0	007-000-401000	CARRYOVER	0	0	0
8,955	0	0		TOTAL REVENUES	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

BUILDING PROGRAM FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
BUILDING DEPARTMENT							
TRANSFERS:							
8,955	0	0	007-005-500500	TRANS TO BDLG DEPT.	0	0	0
8,955	0	0		TOTAL TRANSFERS	0	0	0
8,955	0	0		TOTAL BUILDING DEPAR	0	0	0
8,955	0	0		TOTAL FUND EXPENDIT	0	0	0
0	0	0		NET REVENUE OVER EX	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

HOUSING REHAB LOAN FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				REVENUES			
105,147	0	0	009-000-401000	CARRYOVER	0	0	0
105,147	0	0		TOTAL REVENUES	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

HOUSING REHAB LOAN FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				HOUSING REHABILITATI			
				TRANSFERS:			
105,147	0	0	009-449-500500	TRANS TO CLOSE FUND	0	0	0
105,147	0	0		TOTAL TRANSFERS	0	0	0
105,147	0	0		TOTAL HOUSING REHAB	0	0	0
105,147	0	0		TOTAL FUND EXPENDIT	0	0	0
0	0	0		NET REVENUE OVER EX	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

RTMP GRANT

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				REVENUES			
4,652	0	0	014-000-401000	CARRYOVER	0	0	0
4,652	0	0		TOTAL REVENUES	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

RTMP GRANT

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				TRANSFERS:			
4,652	0	0	014-014-500055	TRANSFER TO FEC	0	0	0
4,652	0	0		TOTAL TRANSFERS	0	0	0
4,652	0	0		TOTAL DEPARTMENT 01	0	0	0
4,652	0	0		TOTAL FUND EXPENDIT	0	0	0
0	0	0		NET REVENUE OVER EX	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

EVENTS CENTER C/O RESERVE FUND

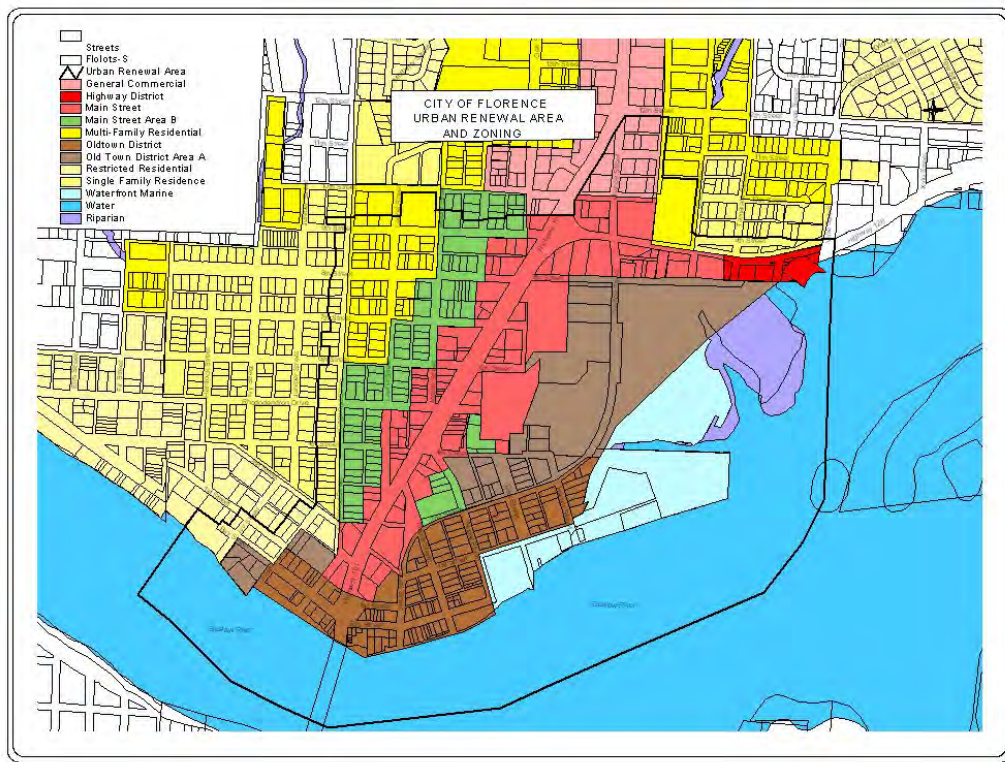
2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				REVENUES			
45,640	0	0	017-000-401000	CARRYOVER	0	0	0
45,640	0	0		TOTAL REVENUES	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

EVENTS CENTER C/O RESERVE FUND

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				EVENTS CENTER RESER			
				TRANSFERS:			
45,640	0	0	017-017-500016	TRANSFER OUT TO FEC	0	0	0
45,640	0	0		TOTAL TRANSFERS	0	0	0
45,640	0	0		TOTAL EVENTS CENTER	0	0	0
45,640	0	0		TOTAL FUND EXPENDIT	0	0	0
0	0	0		NET REVENUE OVER EX	0	0	0

Florence Urban Renewal Agency



Adopted Budget

FISCAL YEAR 2014/2015



Florence Urban Renewal District

Budget Message 2014 - 2015

May 12, 2014

Good evening budget committee members. Thank you for your assistance in looking at and evaluating the budget we will present tonight.

One of the requirements of a budget message is a statement of the fiscal policy it represents. We have been consistent from the beginning of FURA to have a conservative approach to budgeting. This budget we are presenting follows that same policy.

Revenue: In the 2012-13 year we had budgeted for a tax increment of \$292,100. We actually received \$249,000, a loss of \$43,100. Midway through the year it became apparent that our tax increment was down from expectations. Research showed that property tax values on several large tax paying properties within the district had dropped resulting in the reduction of our tax increment. That loss caused us to project the 2013-14 tax increment to be \$244,000. The good news is that as of April 30, 2014 we have actually received \$277,495. We expect by year end to have gained back about \$40,000 of the taxes lost in the previous year. However, as you can see, the market is still not stable. As a consequence we have chosen to project our tax increment for the coming year at \$283,500. That includes a modest 1.5% increase which is consistent with the city's projection for their budget.

General Fund Expenses: Materials and Services reflect a \$2,650 increase, most of which is with our contract for staff services provided by the city. We continue to have no paid employee for the agency. Our largest expense from the general fund is the IGA loan payment for the Library for \$31,140.

Debt Service Fund: By far the largest expense for the agency is our payments on the loan for the Old Town Infrastructure project. This year those payments will total \$303,000. The \$252,000 carryover shown is being held as a requirement of the loan. That money isn't available for use until the district reaches a point where our tax increment reaches a 1 to 1 ratio with the debt payments.

We have not budgeted any new projects for the coming year. We will be using this time to look ahead and prioritize projects for the future.

Again, on behalf of the board, I thank you for your service in this important budget process.

Respectfully,

Nola Xavier
Chair, Florence Urban Renewal Agency

Resolution No. 1, Series 2014

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Director of the Florence Urban Renewal Agency hereby adopts the budget for fiscal year 2014-15 in the total of \$1,123,800. This budget is now on file at the Florence City Hall, 250 Highway 101, Florence, Oregon 97439.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated:

General Fund		Debt Service Fund	
Personal Services	\$ _____	Debt Service	\$ <u>303,800</u>
Materials & Services	\$ <u>47,340</u>	Total	\$ <u>303,800</u>
Capital Outlay	\$ _____		
Contingencies	\$ <u>50,000</u>		
Transfers	\$ <u>303,000</u>		
Total	\$ <u>400,340</u>	Total Appropriations, All Funds	\$ <u>704,140</u>

RESOLUTION DECLARING TAX INCREMENT

Option One

BE IT RESOLVED that the Board of Directors of the _____ hereby resolves to certify to the county assessor for the _____ Plan Area a request for the maximum amount of revenue that may be raised by dividing the taxes under section 1c, Article IX, of the Oregon Constitution, and \$ _____ as the amount to be raised through the imposition of a special levy.

Option One (alternative)

BE IT RESOLVED that the Board of Directors of the _____ hereby resolves to certify to the county assessor for the _____ Plan Area a request that \$ _____ in increment value be used for the purpose of dividing the taxes under Section 1c, Article IX, of the Oregon Constitution.

Option Three

BE IT RESOLVED that the Board of Directors of the _____ hereby resolves to certify to the county assessor for the _____ Plan Area a request for \$ _____ of revenue specified in the Ordinance choosing Option Three to be raised by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution, and _____ as the amount to be raised through the imposition of a special levy, and for the _____ Plan Area that \$ _____ in increment value be used for the purpose of dividing the taxes under Section 1c, Article IX, of the Oregon Constitution.

Other Plans

BE IT RESOLVED that the Board of Directors of the Florence Urban Renewal Agency hereby resolves to certify to the county assessor for the Florence Urban Renewal Agency Plan Area for the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution and ORS Chapter 457.

The above resolution statements were approved and declared adopted on the 25th day of June 2014.

X 
Signature

FORM UR-1

NOTICE OF BUDGET HEARING

A public meeting of the Florence Urban Renewal Agency will be held on June 25, 2014 at 6:30 pm at Florence City Hall, 250 Highway 101, Florence, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Florence Urban Renewal Agency Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Florence City Hall between the hours of 8:00 am and 12:00 pm and 1:00 pm and 5:00 pm or online at www.ci.florence.or.us/urbanrenewal/finance. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Nola Xavier

Telephone: (541) 997-3437

Email: nola.xavier@ci.florence.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance/Net Working Capital	2,054,716	536,000	536,000
Federal, State and All Other Grants	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers	310,003	314,500	303,000
All Other Resources Except Division of Tax & Special Levy	107,836	5,200	9,500
Revenue from Division of Tax	148,685	240,000	275,300
Revenue from Special Levy	0	0	0
Total Resources	2,621,240	1,095,700	1,123,800

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	0	0	0
Materials and Services	50,450	44,690	47,340
Capital Outlay	1,336,657	0	0
Debt Service	310,003	315,300	303,800
Interfund Transfers	310,003	314,500	303,000
Contingencies	0	500	50,000
All Other Expenditures and Requirements	0	0	0
Unappropriated Ending Fund Balance	614,127	420,710	419,660
Total Requirements	2,621,240	1,095,700	1,123,800

FINANCIAL SUMMARY-REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Non-Departmental / Non-Program	2,621,240	1,095,700	1,123,800
FTE	0	0	0
Total Requirements	2,621,240	1,095,700	1,123,800
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The Florence Urban Renewal Agency's (FURA) 2014-15 Budget contains no significant changes from the prior year. The outstanding debt at July 1, 2014 is for the Old Town Infrastructure Project which was completed in fiscal year 2013-14. No new projects are included in the 2014-15 budget.

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$1,858,274	\$0
Total	\$1,858,274	\$0

NOTICE OF BUDGET HEARING

A public meeting of the Florence Urban Renewal Agency will be held on June 25, 2014, at 6:30 P.M. at Florence City Hall, 250 Highway 101, Florence, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Florence Urban Renewal Agency Budget Committee. A summary of the budget is below. A copy of the budget may be inspected or obtained at Florence City Hall, between the hours of 8:00 A.M. and 12:00 P.M. AND 1:00 P.M. AND 5:00 P.M. or online at www.ci.florence.or.us/urbanrenewal/finance. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Nola Xavier
541-997-3437
Email: nola.xavier@ci.florence.or.us

FINANCIAL SUMMARY - RESOURCES

	Actual Amount Last Year 2012/2013	Adopted Budget This Year 2013/2014	Approved Budget Next Year 2014/2015
TOTAL OF ALL FUNDS			
Beg. Fund Bal./Net Working Cap.	2,054,716	536,000	536,000
Federal, State and All Other Grants	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers	310,003	314,500	303,000
All Other Resources Except Division of Tax & Special Levy	107,836	5,200	9,500
Revenue from Division of Tax	148,685	240,000	275,300
Revenue from Special Levy	0	0	0
Total Resources	2,621,240	1,095,700	1,123,800

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASS.

Personnel Services	0	0	0
Materials and Services	50,450	44,690	47,340
Capital Outlay	1,336,657	0	0
Debt Service	310,003	315,300	303,800
Interfund Transfers	310,003	314,500	303,000
Contingencies	0	0	50,000
Unappropriated Ending Balance	614,127	420,710	419,660
Total Requirements	2,621,240	1,095,700	1,123,800

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM*

Name of Organizational Unit or Program FTE for that unit or program	2012/2013	2013/2014	2014/2015
Non-Departmental / Non-Program	2,621,240	1,095,700	1,123,800
FTE	0	0	0
Total Requirements	2,621,240	1,095,700	1,123,800
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING*

The Florence Urban Renewal Agency's (FURA) 2014-15 Budget contains no significant changes from the prior year. The outstanding debt at July 1, 2014 is for the Old Town Infrastructure Project which was complete in fiscal year 2013-14. No new projects are included in the 2014-15 budget

STATEMENT OF INDEBTEDNESS

	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
Long Term Debt		
Other Borrowings	1,858,274	0

Affidavit of Publication

STATE OF OREGON
COUNTY OF LANE, } ss.

I, **THERESA BAER** being first duly sworn, depose and say that I am the editor, publisher, of the Siuslaw News, a newspaper of general circulation, as defined by ORS 193.010 and 193.360; published at Florence in the aforesaid county and state: that I know from my personal knowledge that the

NOTICE, NOTICE OF BUDGET HEARING OF FLORENCE URBAN RENEWAL AGENCY.

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for **(1) ONE** times successive and consecutive weeks in the following issues, (here set forth dates of issues in which the same was published): JUNE 18, 2014

Theresa L. Baer

Subscribed and sworn to before me this 19th day of JUNE 2014

Cathy L. Dietz

Notary Public of Oregon
(My commission expires 5-30-2013)



Affidavit of Publication

STATE OF OREGON
COUNTY OF LANE, } ss.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Florence Urban Renewal Agency, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at City of Florence City Hall, 250 Hwy 101, Florence, OR 97439. The meeting will take place on the May 12, 2014 at 5:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 5, 2014 at City of Florence City Hall, 250 Hwy 101, Florence, OR 97439 between the hours of 8:00 am and 12:00 pm and 1:00 pm and 5:00 pm. A copy of this notice and the budget document will also be published on the City of Florence Urban Renewal Agency website at <http://www.ci.florence.or.us/urbanrenewal/finance>

The meeting location is wheelchair accessible. Anyone requiring special accommodations please call (541) 997-3437 at least 48 hours prior to the hearing.

Publication Date: April 30, 2014

I, **THERESA BAER** being first duly sworn, depose and say that I am the editor, publisher, of the Siuslaw News, a newspaper of general circulation, as defined by ORS 193.010 and 193.360; published at Florence in the aforesaid county and state: that I know from my personal knowledge that the

NOTICE, NOTICE OF BUDGET COMMITTEE MEETING OF THE FLORENCE URBAN RENEWAL AGENCY.

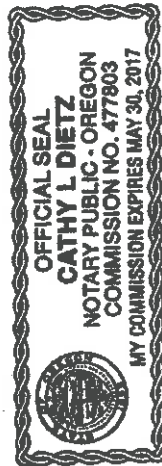
a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for **(1) ONE** times successive and consecutive weeks in the following issues, (here set forth dates of issues in which the same was published): **APRIL 30, 2014**

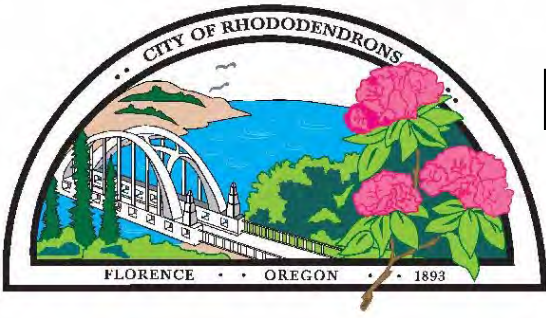
Theresa L. Baer

Subscribed and sworn to before me this 5th day
of MAY 2014

Cathy L. Dietz

Notary Public of Oregon
(My commission expires 5-30-2013)





FURA Budget Detail Section

Fiscal Year 2014 – 2015

Florence Urban Renewal Agency (FURA)
and FURA Debt Service Funds

CITY OF FLORENCE
FLORENCE URBAN RENEWAL AGENCY
FOR THE FISCAL YEAR 2014-15

FLORENCE URBAN RENEWAL AGENCY

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED BUDGET	2014-2015 APPROVED BUDGET	2014-2015 ADOPTED BUDGET
RESOURCES						
BEGINNING FUND BALANCE						
GENERAL FUND CARRYOVER	\$ 383,951	\$ 1,803,691	\$ 285,000	\$ 284,000	\$ 284,000	\$ 284,000
DEBT SERVICE FUND CARRYOVER	-	251,025	251,000	252,000	252,000	252,000
TOTAL BEGINNING FUND BALANCE	<u>383,951</u>	<u>2,054,716</u>	<u>536,000</u>	<u>536,000</u>	<u>536,000</u>	<u>536,000</u>
REVENUES						
PROPERTY TAXES	283,518	248,139	244,000	282,500	282,500	282,500
INTEREST	12,937	8,382	1,200	2,300	2,300	2,300
PROCEEDS FROM DEBT	2,500,000	-	-	-	-	-
TRANSFERS IN	2,654,613	310,003	314,500	303,000	303,000	303,000
TOTAL REVENUES	<u>5,451,068</u>	<u>566,524</u>	<u>559,700</u>	<u>587,800</u>	<u>587,800</u>	<u>587,800</u>
TOTAL FURA RESOURCES	<u>\$ 5,835,019</u>	<u>\$ 2,621,240</u>	<u>\$ 1,095,700</u>	<u>\$ 1,123,800</u>	<u>\$ 1,123,800</u>	<u>\$ 1,123,800</u>
REQUIREMENTS						
APPROPRIATIONS (EXPENDITURES)						
MATERIALS & SERVICES	\$ 55,510	\$ 50,450	\$ 44,690	\$ 47,340	\$ 47,340	\$ 47,340
CAPITAL OUTLAY	640,626	1,336,657	-	-	-	-
DEBT SERVICE	429,553	310,003	315,300	303,800	303,800	303,800
TRANSFERS OUT	2,654,613	310,003	314,500	303,000	303,000	303,000
CONTINGENCY	-	-	500	50,000	50,000	50,000
TOTAL APPROPRIATIONS	<u>3,780,302</u>	<u>2,007,113</u>	<u>674,990</u>	<u>704,140</u>	<u>704,140</u>	<u>704,140</u>
UEFB OR ENDING FUND BALANCE						
GENERAL FUND UEFB	1,803,692	362,208	169,710	167,660	167,660	167,660
DEBT SERVICE FUND UEFB	251,025	251,919	251,000	252,000	252,000	252,000
TOTAL ENDING FUND BALANCE	<u>2,054,717</u>	<u>614,127</u>	<u>420,710</u>	<u>419,660</u>	<u>419,660</u>	<u>419,660</u>
TOTAL FURA REQUIREMENTS	<u>\$ 5,835,019</u>	<u>\$ 2,621,240</u>	<u>\$ 1,095,700</u>	<u>\$ 1,123,800</u>	<u>\$ 1,123,800</u>	<u>\$ 1,123,800</u>

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

FLORENCE URBAN RENEWAL AGENCY

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
383,951	1,803,691	285,000	980-000-401000	CARRYOVER	284,000	284,000	284,000
4,100	99,183	3,700	980-000-402000	PROPERTY TAXES - PRIOR YEAR	7,000	7,000	7,000
11,912	7,438	400	980-000-403000	INTEREST INCOME	1,500	1,500	1,500
290	271	300	980-000-431000	IN LIEU OF TAXES	200	200	200
0	50	0	980-000-439000	OTHER	0	0	0
2,237,530	0	0	980-000-490501	TRANSFER IN	0	0	0
279,128	148,685	240,000	980-000-499997	PROPERTY TAX - CURRENT YEAR	275,300	275,300	275,300
2,916,911	2,059,319	529,400		TOTAL REVENUES	568,000	568,000	568,000

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

FLORENCE URBAN RENEWAL AGENCY

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
DEPARTMENT 010 EXPENDITURES							
MATERIALS AND SERVICES:							
533	523	200	980-010-200100	OFFICE SUPPLIES	200	200	200
140	0	0	980-010-200102	MISCELLANEOUS SUPPLIES	0	0	0
250	250	250	980-010-200300	MEMBERSHIP AND DUES	250	250	250
1,500	1,500	1,500	980-010-201550	WEBSITE DEVELOPMENT & MAINT	1,500	1,500	1,500
27,885	32,480	31,840	980-010-202400	IGA LIBRARY LOAN EXPENSE	31,140	31,140	31,140
8,968	9,940	4,000	980-010-203000	CONTRACT SERVICES	7,000	7,000	7,000
3,000	5,000	5,000	980-010-203005	AUDIT SERVICES	4,500	4,500	4,500
533	506	600	980-010-203600	LEGAL NOTICES	750	750	750
12,500	0	1,000	980-010-203601	LEGAL SERVICES	1,000	1,000	1,000
202	252	300	980-010-290000	OTHER	1,000	1,000	1,000
55,510	50,450	44,690		TOTAL MATERIALS AND SERVICES	47,340	47,340	47,340
CAPITAL OUTLAY:							
640,626	1,336,657	0	980-010-320105	GRANT-INFRASTRUCTURE IMP PROJ	0	0	0
640,626	1,336,657	0		TOTAL CAPITAL OUTLAY	0	0	0
TRANSFERS:							
417,083	310,003	314,500	980-010-500000	TRANSFER OUT - DEBT SERVICE	303,000	303,000	303,000
417,083	310,003	314,500		TOTAL TRANSFERS	303,000	303,000	303,000
CONTINGENCY:							
0	0	500	980-010-600000	CONTINGENCY	50,000	50,000	50,000
0	0	500		TOTAL CONTINGENCY	50,000	50,000	50,000
DEBT SERVICE:							
0	0	60,000	980-010-888887	RESERVED FOR FUTURE PROJECTS	0	0	0
0	0	109,710	980-010-888888	ENDING FUND BALANCE	167,660	167,660	167,660
0	0	169,710		TOTAL DEBT SERVICE	167,660	167,660	167,660
1,113,219	1,697,111	529,400		TOTAL DEPARTMENT 010	568,000	568,000	568,000
1,113,219	1,697,111	529,400		TOTAL FUND EXPENDITURES	568,000	568,000	568,000
1,803,691	362,208	0		NET REVENUE OVER EXPENDITURES	0	0	0

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

URBAN RENEWAL DEBT SERVICE

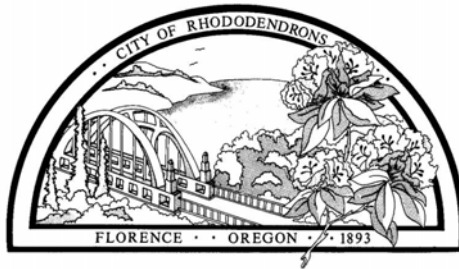
2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
REVENUES							
0	251,025	251,000	981-000-401000	CARRYOVER	252,000	252,000	252,000
1,025	894	800	981-000-403000	INTEREST INCOME	800	800	800
2,500,000	0	0	981-000-432010	LOAN PROCEEDS	0	0	0
417,083	310,003	314,500	981-000-490000	TRANSFER IN - URBAN RENEWAL	303,000	303,000	303,000
2,918,108	561,922	566,300	TOTAL REVENUES		555,800	555,800	555,800

CITY OF FLORENCE
ADOPTED BUDGET REPORT
FOR THE FISCAL YEAR 2014-15

URBAN RENEWAL DEBT SERVICE

2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	ACCOUNT	DESCRIPTION	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
				TRANSFERS:			
2,237,530	0	0	981-020-500501	TRANSFER OUT	0	0	0
2,237,530	0	0		TOTAL TRANSFERS	0	0	0
				DEBT SERVICE:			
280,000	175,000	190,000	981-020-800515	DEBT PAYMENT - PRINCIPAL	190,000	190,000	190,000
137,083	135,003	124,500	981-020-800516	DEBT PAYMENT - INTEREST	113,000	113,000	113,000
12,470	0	800	981-020-800517	DEBT SERVICE FEES	800	800	800
0	0	251,000	981-020-888888	ENDING FUND BALANCE	252,000	252,000	252,000
429,553	310,003	566,300		TOTAL DEBT SERVICE	555,800	555,800	555,800
2,667,083	310,003	566,300		TOTAL DEPARTMENT 020	555,800	555,800	555,800
2,667,083	310,003	566,300		TOTAL FUND EXPENDITURES	555,800	555,800	555,800
251,025	251,919	0		NET REVENUE OVER EXPENDITURES	0	0	0

**City of Florence and
Florence Urban Renewal Agency**



**ADOPTED BUDGET
FISCAL YEAR
2014 – 2015**