

MEMO

April 29, 2014

TO: Budget Committee

FROM: Spencer Nebel, City Manager

SUBJECT: Supplemental Information for the April 30th Budget Committee Meeting

As indicated in my communication to you last week, we are forwarding several supplemental pieces of information related to the proposed budget for fiscal year beginning July 1, 2014. The attachments are as follows:

- (1) Replacement sheets for Room Tax Fund (Pages 120-122) -- The revenue page was inadvertently omitted for this fund in the budget binders.
- (2) Capital Projects Fund (Pages 137-141) - These pages were inadvertently omitted in some of the budget binders.
- (3) Following the budget detail on Page 153, there are several appendixes to the budget. The capital equipment and projects appendix includes five separate schedules. Schedule A was not in the original binder, and Schedule B has been revised and replaces the Schedule B in your original book. Schedules C, D, and E remain the same in this section.
- (4) Salary and FTE Positions Schedules - Replace the last two pages of this schedule with the attached sheets for employer. Allocations in some budget binders may have had only of the two pages of this schedule.
- (5) Property Tax Levy - Add this detail to your budget book. This was not part of the original binder.
- (6) Oregon Shared Revenues - This is additional information that will be part of your budget binder as well.

We will have hard copies of these replacement pages for the Budget Committee for the Wednesday evening meeting. We just wanted to make sure you had an opportunity to review this information electronically prior to the Budget Committee meeting on April 30.

Finally, a draft Fund Balance, of the Contingency and Reserve Policy for the City of Newport, Oregon, has been attached. Interim Finance Director, Bob Gazewood, and I have reviewed the existing policy, which was adopted by Resolution of the City Council in 2011. The guidelines of the policy were not observed during the development, approval and adoption of the current year budget. The policy was to be reviewed as part of the budget development process for the 2014-15 fiscal year budget for the City of Newport.

I have attached a copy of a revised policy for the Budget Committee's consideration. This is a simplified process and is in a different format from the original policy. This policy attempts to clarify and simplify the process for calculating fund balances. It presents fund balances in a range instead of fixed numbers, and categorizes types of funds with the correct unappropriated ending funding balances and contingency recommendations. The funding requirements under the policies vary based on types of funds. The General Fund, which is the City's primary operating fund has a higher minimum fund balance requirement than other funds. Self-supporting funds have the equivalent of approximately one month's operational costs in reserve with a higher recommended contingency. Funds supported by transfers are funds that are primarily supported by transfers from the General Fund or other funds. They are not required to keep a fund balance, but are required to keep a contingency. In the Development Funds, the entire balance is placed in contingency as part of the budget, making these funds available for any unanticipated projects that may come up during the course of the fiscal year.

Interim Finance Director Bob Gazewood has prepared an analysis of the proposed budget as it would relate to the draft fund balance policy for your review.

Finally, since department heads will not be making formal presentations to the Budget Committee, I did invite department heads to forward any comments to me that I would forward on to the Budget Committee for review. Enclosed are two memos requesting review of certain issues recommended in the Proposed Budget, by the Budget Committee, from Derrick Tokos, Community Development Director and Rob Murphy, Assistant Fire Chief.

Following the review of the budget on April 30, I would like to introduce this draft policy and have more detailed discussion on the policy at the May 7 Budget Committee meeting. If you have any questions, please feel free to contact me.

Respectfully submitted,

Spencer Nebel
City Manager

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
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ROOM TAX FUND - 403**RESOURCES**

403-4310-4001	BEGINNING FUND BALANCE	1,213,552	1,122,042	610,000	642,624	642,624	642,624	480,674	480,674		
ROOM TAX REVENUE											
403-4310-4103	TRANSIENT ROOM TAX	2,367,590	2,419,698	2,300,000	2,435,000	1,693,092	2,435,000	1,127,000	1,127,000		
403-4310-4211	MATCHING FUNDS	-	-	-	150,000	-	150,000				
403-4310-4325	MISC. SALES & SERVICES	(7,127)	-	-	-	-					
403-4310-4405	BUSINESS LICENSES	2,320	-	-	-	-					
403-4310-4414	VISUAL ARTS CENTER REVENUE	10,307	9,252	10,000	10,000	6,561	9,500	10,000	10,000		
403-4310-4415	INTEREST ON INVESTMENTS	4,553	3,810	4,500	4,500	1,414	1,800	2,000	2,000		
403-4310-4803	INTERFUND LOAN REPAYMENT	33,500	-	-	-	-					
TOTAL ROOM TAX REVENUE		2,411,143	2,432,760	2,314,500	2,599,500	1,701,066	2,596,300	1,139,000	1,139,000		
TOTAL RESOURCES		3,624,695	3,554,802	2,924,500	3,242,124	2,343,690	3,238,924	1,619,674	1,619,674		

ROOM TAX FUND - 403**ROOM TAX - 4310**

Material & Services											
403-4310-6014	ELECTRICAL SERVICES	1,400	311	-	-	-					
403-4310-6015	PLUMBING SERVICES	251	95	-	-	-					
403-4310-6020	BANK & OTHER FINANCE SERVICES	-	37	-	-	-					
403-4310-6025	ENGINEERING SERVICES	8,410	-	-	-	-					
403-4310-6030	OTHER PROF & TECHNICAL SERV	90,943	89,128	-	-	-		10,000	10,000		
403-4310-6042	ADVERTISING & MARKETING	1,234	-	-	-	-					
Total Professional & Technical Services		102,238	89,571	-	-	-	-	10,000	10,000		
Property Expenses											
403-4310-6101	CLEANING EXPENSES	34,533	34,478	-	-	-					
403-4310-6102	RENTAL EXPENSES	133	-	-	-	343	500	500	500		
403-4310-6103	ELECTRICAL EXPENSES	10,455	9,182	10,000	10,000	5,529	10,000	10,000	10,000		
403-4310-6104	STREET LIGHT EXPENSES	53,797	41,969	50,000	50,000	25,243	50,000	53,000	53,000		
403-4310-6106	GARBAGE EXPENSES	981	1,298	1,200	1,200	825	1,200	1,200	1,200		
403-4310-6107	DISPOSAL EXPENSES	31	-	-	-	-					
403-4310-6109	GAS HEATING EXPENSE	2,357	1,372	1,200	1,200	1,167	1,650	1,650	1,650		
403-4310-6111	GENERAL MAINT & REPAIR EXPENSE	-	13,095	-	-	410	500	500	500		
403-4310-6113	BLDG & GROUND MAINT & REPAIR	6,862	2,951	-	45,000	48,544	3,000	3,000	3,000		
Total Property Expenses		109,150	104,346	62,400	107,400	82,061	66,850	69,850	69,850		
403-4310-6204	TELEPHONE EXPENSES	1,811	2,591	-	-	795	1,000	1,000			

BUDGET WORKSHEETS
FISCAL YEAR 2014 - 2015

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
ROOM TAX FUND - 403											
403-4310-6207	ADVERTISING & MARKETING EXP	283,997	292,472	325,000	325,000	176,831	325,000	325,000	325,000		
403-4310-6211	MAINTENANCE AGREEMENTS	1,445	4,607	-	-	-					
403-4310-6212	ALARM MONITORING EXPENSES	622	876	-	-	797	900	900	900		
403-4310-6214	INSPECTIONS	150	515	-	-	-					
403-4310-6215	POSTAGE/SHIPPING EXPENSES	-	-	-	-	407	500	500	500		
403-4310-6233	SERVICES CONTRACTS	290,000	180,000	172,500	172,500	129,375	172,500	172,500	180,000		
403-4310-6235	COMMUNITY INVOLVEMT/PARTICIPAT	2,917	-	-	-	77	100	100	100		
403-4310-6237	PAST DUE CHGS/PENALTY	-	16	-	-	-					
403-4310-6238	OCCA - PAC	-	112,500	112,500	112,500	84,375	112,500	112,500	115,300		
403-4310-6239	SISTER CITY EXPENSES	-	5,997	5,000	5,000	2,475	5,000	5,000	5,000		
403-4310-6241	TOURISM PROMOTION (LEM)	-	21,600	25,000	25,000	1,000	25,000	25,000	25,000		
403-4310-6242	CITY FUNDED GRANT	-	444,853	-	120,600	20,000	20,000				
403-4310-6243	CITY FUNDED GRANT (Undesignated)							100,000	100,000		
Total Operating Expenses		580,942	1,066,026	640,000	760,600	416,132	662,500	742,500	751,800		
403-4310-6305	MAINTENANCE AGREEMENTS	22,523	-	-	-	-					
403-4310-6309	VOICE OVER INTERNET								1,800		
Total Hardware & Software Expenses		22,523	-	-	-	-	-	-	1,800		
403-4310-6401	BLDG/GROUND SUPPLIES & MAT	33	-	-	-	-					
403-4310-6402	OFFICE SUPPLIES & MATERIALS	40	339	5,000	5,000	-					
403-4310-6412	COMMUNITY CELEBRATIONS	23,826	34,342	50,000	50,000	23,420	34,000	34,000	34,000		
403-4310-6419	PAINT	292	-	-	-	-					
Total Consumable Expenses		24,191	34,681	55,000	55,000	23,420	34,000	34,000	34,000		
403-4310-6501	BLDG/GROUND SUPPLIES & MAT	312	-	-	-	-					
403-4310-6516	SIGNAGE	47,940	9,655	10,000	10,000	5,100	10,000	10,000	10,000		
Total Non Consumable Expenses		48,252	9,655	10,000	10,000	5,100	10,000	10,000	10,000		
403-4310-6601	LIABILITY INSURANCE PREMIUMS	10,845	9,576	12,500	12,500	10,353	10,353	11,595	11,595		
Total Insurance & Judgments		10,845	9,576	12,500	12,500	10,353	10,353	11,595	11,595		
403-4310-6701	SERV PROVIDED BY GENERAL FUND	57,398	154,605	75,000	65,000	43,333	65,000	65,975	80,975		
403-4310-6704	SERV PROVIDED BY STREETS								5,000		
Total Services Provided by		57,398	154,605	75,000	65,000	43,333	65,000	65,975	85,975		
Total Material & Services		955,537	1,468,461	854,900	1,010,500	580,399	848,703	943,920	975,020		
Capital Outlay											
403-4310-7030	OTHER CAPITAL EXPENSES	9,080	-	481,000	631,000						
	City Grant - OCCA/PAC					150,822	235,147				

		2011-2012	2012-2013	2013-2014	2013-2014	2013-2014	2013-2014	2014-2015	2014-2015	2014-2016	2014-2017
		Prior Year	Prior Year	Current Year	Current Year	8 Month	Final Total	Department	Proposed	Approved	Adopted
Account Number	Account Title	Actual	Actual	Beg Budget	Amend Budget	Actual	Estimated	Requested	Budget	Budget	Budget
ROOM TAX FUND - 403											
	OCCA-PAC Matching Funds for Sound System						150,000				
	City Grant - Sea Lion Dock							50,000	50,000		
	City Grant - OMSI							150,000	150,000		
	City Grant - Unallocated										
	Total Capital Outlay	9,080	-	481,000	631,000	150,822	385,147	200,000	200,000		

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
CAPITAL PROJECTS FUND - 601										
REVENUES:										
Property Taxes	-	-	-	-	-	-	-	-		
Other Taxes	150,063	191,114	176,965	176,965	103,217	176,965	195,000	195,000		
Intergovernmental	154,283	-	117,978	117,979	-	117,978	108,245	108,245		
Grants	474,470	168,152	1,014,178	1,880,986	145,549	807,793	659,130	659,130		
Fees	-	513,425	495,000	495,000	342,598	495,000	476,334	476,334		
Miscellaneous	-	-	513,233	513,233	-	-	507,769	507,769		
Interest	597	2,376	-	-	8,040	13,000	16,000	16,000		
Loan Proceeds	-	-	-	-	8,212,360	8,212,360	2,559,359	2,559,359		
TOTAL FUND REVENUE	779,413	875,067	2,317,354	3,184,163	8,811,764	9,823,096	4,521,837	4,521,837	-	-
EXPENDITURES:										
CAPITAL PROJECTS - GENERAL	2,264,250	1,494,953	4,958,821	5,840,309	2,010,444	2,175,912	8,905,654	8,905,654		
** CAPITAL PROJECTS - NEW SWIM POOL	-	-	-	-	64,160	97,388	7,802,612	7,802,612		
TOTAL EXPENDITURES:	2,264,250	1,494,953	4,958,821	5,840,309	2,074,604	2,273,300	16,708,266	16,708,266		
OTHER SOURCES & USES										
TRANSFER IN	(1,415,547)	(1,719,339)	(1,041,467)	(847,695)	-	(516,370)	(3,388,106)	(3,388,106)		
TRANSFER OUT	-	123,000	-	-	-	450,000	228,321	228,321		
TOTAL OTHER SOURCES & USES	(1,415,547)	(1,596,339)	(1,041,467)	(847,695)	-	(66,370)	(3,159,785)	(3,159,785)		
EXCESS REVENUE OVER EXPENSES	(69,290)	976,453	(1,600,000)	(1,808,451)	6,737,160	7,616,166	(9,026,644)	(9,026,644)		
BEGINNING FUND BALANCE	901,288	831,998	1,600,000	1,808,451	1,808,451	1,808,451	9,424,617	9,424,617		
ENDING FUND BALANCE	831,998	1,808,451	-	-	8,545,611	9,424,617	397,973	397,973		
Ending Fund Balance Breakdown										
CONTINGENCY	-	-	-	-	-	-	16,000	16,000		
Restricted Bond Premium	-	-	-	-	-	381,973	381,973	381,973		
Gen Cap Proj - Unappropriated Fund Bal	831,998	1,808,451	-	-	392,156	1,240,032	-	-		
Swim Pool - Unappropriated Fund Bal	-	-	-	-	8,153,455	7,802,612	-	-		
Ending Fund Balance	831,998	1,808,451	-	-	8,545,611	9,424,617	397,973	397,973		
	-	-	-	-	-	-	-	-		

* Cost Center Closed Prior to FY 2014/2015

** Cost Center New in FY 2014/2015

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CAPITAL PROJECTS - 601											
RESOURCES											
601-6110-4001	BEGINNING FUND BALANCE - General	901,288	831,998	1,600,000	1,808,451	1,808,451	1,808,451	1,240,032	1,240,032		
601-6120-4002	BEGINNING FUND BALANCE - New Swim Pool							7,802,612	7,802,612		
601-6120-4002	RESTRICTED FUNDS - SWIM POOL BOND PREMIUM							381,973	381,973		
TOTAL BEGINNING FUND BALANCE		901,288	831,998	1,600,000	1,808,451	1,808,451	1,808,451	9,042,644	9,042,644		
CAPITAL PROJECTS GENERAL REVENUES											
601-6110-4108	STATE GAS TAX PRORATION	-	15,000	15,000	15,000	-	15,000	15,000	15,000		
601-6110-4109	NEWPORT GAS TAX PRORATION	150,063	176,114	161,965	161,965	103,217	161,965	180,000	180,000		
601-6110-4111	STATE IS TEA ENTITLEMENT	154,283	-	117,978	117,978	-	117,978	108,245	108,245		
601-6110-4205	FEDERAL GRANT		-	456,482	456,482	-	228,321				
601-6110-4208	FEMA GRANT	-	18,152	-	650,106	120,561	120,561	536,630	536,630		
601-6110-4209	STATE GRANTS-IFA Emergency Pub Wks Grant	474,470	150,000	557,696	774,398	24,988	458,911	57,500	57,500		
601-6110-4209	STATE TGM GRANT							65,000	65,000		
601-6110-4316	CAPITAL IMPROVEMENT SURCHARGE	-	513,425	495,000	495,000	342,598	495,000	476,334	476,334		
601-6110-4211	OMSI Flow-Thru Revenue	-	-	496,000	496,000	-		496,000	496,000		
601-6110-4999	KSENYIA SIDEWALK DEPOSIT							11,769	11,769		
601-6110-4331	BOND FORFEIT REVENUE	-	-	17,233	17,233	-					
601-6120-4801	BOND & LOAN PROCEEDS-Non Point CWSRF Loan							2,559,359	2,559,359		
601-6110-4415	INTEREST ON INVESTMENTS	597	2,376	-	-	2,785	3,000	6,000	6,000		
TOTAL CAPITAL PROJECTS GENERAL REVENUES		779,412	875,067	2,317,354	3,184,162	594,149	1,600,736	4,511,837	4,511,837		
601-6110-4601	TRANSFER FROM STREET FUND	-	180,000	-	-	-					
601-6110-4603	TRANSFER FROM SEWER FUND	-	778,000	-	-	-					
601-6110-4606	TRANSFER FROM GENERAL FUND	82,815	38,187	-	-	-		15,000	15,000		
601-6110-4610	TRANSFER FR. AIRPORT FUND	50,000	-	-	-	-					
601-6110-4611	TRANSFER FR PUB PARKING FUND	105,600	-	-	-	-					
601-6110-4612	TRANSFER FROM LINE UNDERGROUND	-	20,000	-	-	-					
601-6110-4613	TRANSFER FR URBAN RENEWAL AGY	-	300,000	520,000	421,394	-	421,394	3,193,106	3,193,106		
601-6110-4615	TRANSFER FROM SDC FUND	1,155,063	349,395	521,467	426,301	-	94,976	180,000	180,000		
601-6110-4616	TRANSFER FR ROOM TAX FUND	22,069	53,757	-	-	-					
TOTAL TRANSFERS		1,415,547	1,719,339	1,041,467	847,695	-	516,370	3,388,106	3,388,106		
CAPITAL PROJECTS SWIMMING POOL REVENUES											
601-6120-4415	INTEREST ON INVESTMENTS	-	-	-	-	5,255	10,000	10,000	10,000		
601-6120-4801	BOND & LOAN PROCEEDS	-	-	-	-	8,212,360	8,212,360				
TOTAL CAPITAL PROJECTS SWIMMING POOL REVENUES		-	-	-	-	8,217,615	8,222,360	10,000	10,000		
TOTAL RESOURCES		3,096,247	3,426,403	4,958,821	5,840,308	10,620,215	12,147,917	17,334,560	17,334,560		

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CAPITAL PROJECTS - 601											
CAPITAL PROJECTS GENERAL 6110											
Personal Services											
601-6110-5030	OVERTIME	1,909	-	-	-	-	-	-	-	-	-
601-6110-5220	FICA EXPENSES	150	-	-	-	-	-	-	-	-	-
601-6110-5230	RETIREMENT	334	-	-	-	-	-	-	-	-	-
601-6110-5242	WORKER'S COMPENSATION	1	-	-	-	-	-	-	-	-	-
601-6110-5250	UNEMPLOYMENT INSURANCE	8	-	-	-	-	-	-	-	-	-
Total Personal Services		2,403	-	-	-	-	-	-	-	-	-
Material & Services											
601-6110-6002	ARCHITECTURAL SERVICES	2,095	-	-	-	-	-	-	-	-	-
601-6110-6004	LEGAL SERVICES	-	-	-	-	596	596	-	-	-	-
601-6110-6008	ADVERTISE & MARKETING SERVICE	1,303	1,893	-	-	604	604	-	-	-	-
601-6110-6009	TEMPORARY EMPLOYMENT SERVICE	23,876	-	-	-	-	-	-	-	-	-
601-6110-6015	PLUMBING SERVICES	-	-	-	-	613	613	-	-	-	-
601-6110-6017	TITLE & REAL ESTATE SERVICES	3,570	(596)	-	-	7,723	7,723	-	-	-	-
601-6110-6023	PROFESSIONAL ABATEMENT SERV	140	(140)	-	-	-	-	-	-	-	-
601-6110-6025	ENGINEERING SERVICES	366,528	109,347	-	-	345,530	345,530	-	-	-	-
601-6110-6027	ENVIRONMENTAL SERVICES	8,947	(6,128)	-	-	-	-	-	-	-	-
601-6110-6028	SURVEYING SERVICES	29,185	1,795	-	-	-	-	-	-	-	-
601-6110-6030	OTHER PROF & TECHNICAL SERV	31,583	-	22,700	22,700	7,055	7,055	80,000	80,000	-	-
601-6110-6031	CCTV INSPECTION & SEWER SERV	3,436	(1,646)	-	-	-	-	-	-	-	-
601-6110-6034	GRANT ADMIN SERVICES	-	33,230	-	-	62,665	62,665	-	-	-	-
Total Professional & Technical Services		470,663	137,756	22,700	22,700	424,786	424,786	80,000	80,000	-	-
601-6110-6102	RENTAL EXPENSES	55	-	-	-	-	-	-	-	-	-
601-6110-6107	DISPOSAL EXPENSES	141	63	-	-	-	-	-	-	-	-
601-6110-6109	GAS HEATING EXPENSE	(1,191)	-	-	-	-	-	-	-	-	-
601-6110-6113	BLDG & GROUND MAINT & REPAIR	-	-	-	-	1,439	1,439	-	-	-	-
Total Property Expenses		(995)	63	-	-	1,439	1,439	-	-	-	-
601-6110-6201	TRAVEL, LOCAL (LINCOLN CNTY)	61	-	-	-	-	-	-	-	-	-
601-6110-6205	CELL PHONE EXPENSES	278	-	-	-	-	-	-	-	-	-
601-6110-6207	ADVERTISING & MARKETING EXP	115	11	-	-	382	382	-	-	-	-
601-6110-6208	PRINTING & BINDING EXPENSES	-	28	-	-	-	-	-	-	-	-
601-6110-6215	POSTAGE/SHIPPING EXPENSES	-	-	-	-	162	162	-	-	-	-
601-6110-6222	PERMITS,LICENSES,LEGAL NOTICES	4,267	3,129	-	-	1,680	1,680	-	-	-	-
601-6110-6228	TAXES/LEASES/FEES PAID	1,206	-	-	-	330	330	-	-	-	-
601-6110-6240	OTHER OPERATING EXPENSES	121	-	-	-	-	-	-	-	-	-
Total Operating Expenses		6,048	3,169	-	-	2,555	2,555	-	-	-	-

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
CAPITAL PROJECTS - 601											
601-6110-6304	PERIPHERAL HARDWARE	158	-	-	-	-	-				
	Total Hardware & Software Expenses	158	-	-	-	-	-	-	-		
601-6110-6401	BLDG/GROUND SUPPLIES & MAT	750	-	-	-	-	-				
601-6110-6419	PAINT	-	13	-	-	-	-				
601-6110-6420	ROCK	500	-	-	-	2,390	2,390				
601-6110-6430	OTHER CONSUMABLE SUPPLIES	-	-	-	-	1,765	1,765				
	Total Consumable Expenses	1,250	13	-	-	4,155	4,155	-	-		
601-6110-6501	BLDG/GROUND SUPPLIES & MAT	396	-	-	-	-	-				
601-6110-6516	SIGNAGE	590	-	-	-	-	-				
601-6110-6530	OTHER NON-CONSUMABLE SUPPLIES	-	-	-	-	988	988				
	Total Non Consumable Expenses	986	-	-	-	988	988	-	-		
	Total Material & Services	478,110	141,001	22,700	22,700	433,922	433,922	80,000	80,000		
	Capital Outlay										
601-6110-7001	LAND ACQUISITION	-	-	-	-	7,975					
601-6110-7005	WATER CAPITAL EXPENSES	908,199	9,116	-	-	5,879					
601-6110-7008	PARKS & GROUNDS CAPITAL EXP	97,959	-	-	-	-					
601-6110-7013	BUILDING IMPROVEMENTS	1,320	-	-	-	-					
601-6110-7014	WATER UPGRADE & IMPROVEMENTS	-	-	-	-	24,716					
601-6110-7017	STREET OVERLAY COSTS	167,420	15,248	-	-	254,983					
601-6110-7018	STREET IMPROVEMENTS COSTS	4,280	12,630	-	-	-					
601-6110-7019	SIDEWALK CONSTRUCTION	4,253	22,505	-	-	32,695					
601-6110-7021	STORM DRAIN CAPITAL IMPROVEMT	39,320	-	-	-	-					
601-6110-7024	CONSTRUCTION	473,681	1,278,002	4,936,121	5,817,608	1,250,274	1,741,990	8,825,654	8,825,654		
601-6110-7025	EASEMENTS	-	16,451	-	-	-					
601-6110-7251	SENIOR CENTER IMPROVEMENT	87,304	-	-	-	-					
	Total Capital Outlay	1,783,737	1,353,952	4,936,121	5,817,608	1,576,522	1,741,990	8,825,654	8,825,654		
	Transfer to other Funds										
601-9110-9999	TRANSFER TO PROP CAPITAL PROJECTS	-		-	-	-		228,321	228,321		
601-6110-9016	TRANSFER TO SB URA CONSTR FUND	-	123,000	-	-	-	450,000				
	Total Transfer to Other Funds	-	123,000	-	-	-	450,000	228,321	228,321		
	TOTAL CAPITAL PROJECTS - GENERAL	2,264,249	1,617,953	4,958,821	5,840,308	2,010,444	2,625,912	9,133,975	9,133,975		

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget	2014-2016 Approved Budget	2014-2017 Adopted Budget
CAPITAL PROJECTS - 601											
CAPITAL PROJECTS-NEW SWIMMING POOL - 6120											
601-6120-7024	Capital Projects CONSTRUCTION							7,802,612	7,802,612		
	Total Capital Projects	-	-	-	-	-	-	7,802,612	7,802,612		
601-6120-8001	Debt Service LOAN FEES	-	-	-	-	64,160	97,388				
	Total Debt Service	-	-	-	-	64,160	97,388	-	-		
TOTAL CAPITAL PROJECTS - NEW SWIMMING POOL		-	-	-	-	64,160	97,388	7,802,612	7,802,612		
601-6110-9901	CONTINGENCY ACCOUNT General	-	-	-	-	-	-	6,000	6,000		
601-6120-9902	CONTINGENCY ACCOUNT-New Swim Pool							10,000	10,000		
TOTAL CAPITAL PROJECTS EXPENDITURES		2,264,249	1,617,953	4,958,821	5,840,308	2,074,605	2,723,300	16,952,587	16,952,587		
601-6110-9905	UNAPPROPRIATED ENDING BALANCE-General	831,998	1,808,451	-	-	392,156	1,240,032				
601-6120-9906	UNAPPROPRIATED ENDING BALANCE-New Swim Pool					8,153,455	7,802,612	-	-		
601-6120-9905	RESTRICTED FUND-BOND PREMIUM						381,973	381,973	381,973		
TOTAL CAPITAL PROJECTS REQUIREMENTS		3,096,247	3,426,404	4,958,821	5,840,308	10,620,215	12,147,917	17,334,560	17,334,560		

**SOURCES OF FUNDS FOR CAPITAL OUTLAY
FISCAL YEAR 2014-2015**

Fund	Cost Center	Capital Outlay Equipment/Project	Project Amount	Total Cost Center	Total Fund
General Fund	Finance	Capital Equipment	Security lock for Finance Door	2,500	2,500
	Police	Capital Equipment	Patrol Vehicles - SUV (3)	135,000	
	Police	Capital Equipment	Records Management System	86,000	
	Police	Capital Equipment	ICOP Server	10,000	231,000
	Fire	Capital Equipment	New Turnout Gear Helmets, boots	15,000	
	Fire	Capital Equipment	Turnout Gear, Helments, bots	18,000	
	Fire	Capital Equipment	Ruggedized Laptops	18,960	
	Fire	Capital Equipment	NFPA Codes	1,200	
	Fire	Capital Project	Fire Training Facilities	20,000	73,160
	Library	Capital Equipment	Lounge Seating	10,000	
	Library	Capital Equipment	Commuter Carrels	14,320	
	Library	Capital Equipment	End Tables	3,500	
	Library	Capital Equipment	Security Cameras	4,000	31,820
	Facilities Capital Projects	Capital Project	Library Furance	5,000	
	Facilities Capital Projects	Capital Project	McKavitt Stairway Lights	4,000	
	Facilities Capital Projects	Capital Project	Frank Wade Park Clubhouse paint, gutters, etc	7,000	
	Facilities Capital Projects	Capital Project	Fire Station SE equipment wall	6,000	
	Facilities Capital Projects	Capital Project	Fire Station Seismic Assessment & Grant application	30,000	52,000
	Community Development	Capital Equipment	ArcGIC for Desktop concurrent License	3,500	3,500
	Non Departmental	Capital Project	LID Code Update Study	15,000	15,000
					408,980
Bonded Debt Fund	Water GO Bond	Capital Project	Big Creek Dam Assessment (Phase II & III)	100,115	
		Capital Project	WTF Hallway Expansion	9,074	109,189
Public Works	Engineering	Capital Equipment	Metal Detector	2,500	
	Engineering	Capital Equipment	Data Collector for Total Station	5,000	7,500
Streets	Storm Drain	Capital Equipment	Swartze Sweeper	220,000	220,000
Water Fund	Water Plant	Capital Equipment	Sure flow Cleaning intake Screen	38,800	38,800
	Distribution	Capital Equipment	2014 John Deer 410 K Backhole Loader	93,000	93,000
	Non Department	Capital Project	Strategic Grant Consulting Service-Chase Park Grants	26,433	
	Non Department	Capital Project	WTF Hallway Expansion	20,926	
	Non Department	Capital Project	Water Distribution System Flushing Plan	40,000	87,359
					219,159

CITY OF NEWPORT

SOURCES OF FUNDS FOR CAPITAL OUTLAY
FISCAL YEAR 2014-2015SCHEDULE "A"
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Fund	Cost Center	Capital Outlay Equipment/Project		Project Amount	Total Cost Center	Total Fund
Wastewater Fund	Wastewater Plant	Capital Equipment	Skidloader with Mulcher Head	125,000	125,000	
	Non Department	Capital Project	Strategic Grant Consulting Service-Chase Park Grants	26,433		
	Non Department	Capital Project	Wastewater System Master Plant	28,293		
	Non Department	Capital Project	Big Creek Wastewater Life Station Force Main Replace	124,413		
	Non Department	Capital Project	Nazarene Church-Grove Street Sewer Extension	60,000		
	Non Department	Capital Project	Bay Crossing Sanitary Sewer Focemain	125,000		
	Non Department	Capital Project	Demolish old wastewater treatment building	50,000		
	Non Department	Capital Project	Cross Connection Correction Project	50,000	464,139	589,139
SDC Fund	Streets SDC	Capital Project	SE Fogarty to John Moore Drive Outfall (Embarcadaro)	180,000	180,000	180,000
Parks & Recreation	Recreation Center	Capital Equipment	Recumbent Bike	8,990		
	Recreation Center	Capital Equipment	Advantage Student Stack Chair	3,261	12,251	12,251
Airport Fund	Airport Ops	Capital Project	AWOS Relocation	10,000	10,000	10,000
Room Tax	Room Tax	Capital Project	Outside restroom lighting upgrades & partition repair	5,000	5,000	5,000
Reserve Fund	Fire	Capital Equipment	Fire Engine	400,000		
	Fire	Capital Equipment	Tools & Equipment for New Engine	25,000	425,000	425,000
Capital Project Fund	General Capital Projects	Capital Project	Strategic Grant Consulting Service-Chase Park Grants	26,433		
	General Capital Projects	Capital Project	2014 Street Overlays & Improvements	288,245		
	General Capital Projects	Capital Project	2014 Sidewalk & Bicycle Improvements	15,000		
	General Capital Projects	Capital Project	Ksenyia Ridge Sidewalks	35,300		
	General Capital Projects	Capital Project	SW Abalone Street Improvements	607,894		
	General Capital Projects	Capital Project	SW 30th Street Improvements	311,000		
	General Capital Projects	Capital Project	Hwy 101 Pedestrian Crossing Improvements	189,704		
	General Capital Projects	Capital Project	South Beach Tsunami Improvements (Phase I)	599,847		
	General Capital Projects	Capital Project	Agate Beach Recreation & Wayside Improvements	139,424		
	General Capital Projects	Capital Project	Sam Moore Creek Water Quality & Trail Improve	35,000		
	General Capital Projects	Capital Project	7th & Iler Storm Drain Repair	175,000		
	General Capital Projects	Capital Project	NW 6th Street Storm Sewer	264,900		
	General Capital Projects	Capital Project	SE Fogarty to John Moore Drive Outfall (Embarcadaro)	2,674,800		
	General Capital Projects	Capital Project	Lakewood Hills Pump Station Replacement	176,546		
	General Capital Projects	Capital Project	Big Creek Dam Assessment (Phase II & III)	51,775		
	General Capital Projects	Capital Project	LID Code Update Study	65,000	5,655,868	

CITY OF NEWPORT

SOURCES OF FUNDS FOR CAPITAL OUTLAY
FISCAL YEAR 2014-2015SCHEDULE "A"
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Fund	Cost Center		Capital Outlay Equipment/Project	Project Amount	Total Cost Center	Total Fund
Capital Project Fund	New Swimming Pool	Capital Project	Aquatic Center	7,652,612		
	New Swimming Pool	Capital Project	Aquatic Center Parking Improvments	150,000	7,802,612	13,458,480
Proprietary Cap Proj	Water Capital Project	Capital Project	Water SCADA system Implementation Project	94,000		
	Water Capital Project	Capital Project	Big Creek Dam Assessment (Phase II & III)	250,000		
	Water Capital Project	Capital Project	NE 71st Street Water Tank & Pump Station (Phase 2)	1,747,586		
	Water Capital Project	Capital Project	Lakewood Hills Pump Station Replacement	349,365		
	Water Capital Project	Capital Project	Fixed Base Metering System (Year 1 of 3)	500,000		
	Water Capital Project	Capital Project	Old WTF Demolition/Construction of Storage Garage	200,000		
	Water Capital Project	Capital Project	Candletree Pump Station Replacement	500,000		
	Water Capital Project	Capital Project	Calgon Carbon Garnulate Activited Carban (GAC) Vessell	283,000		
	Water Capital Project	Capital Project	Emergency General	326,250	4,250,201	
	Wastewater Capital Proj	Capital Project	Big Creek Wastewater Life Station Force Main Replace	1,781,383		
	Wastewater Capital Proj	Capital Project	Big Creek Wastewater Life Station Replace	613,903		
	Wastewater Capital Proj	Capital Project	Schooner Creek Wastewater Life Station Forcemain	163,800		
	Wastewater Capital Proj	Capital Project	Cross Connection Correction Project	450,000	3,009,086	7,259,287
Urban Renewal Dist	So Beach URA Construction	Capital Project	SW Abalone Street Improvements	619,106		
	So Beach URA Construction	Capital Project	27th & Brant Improvements	936,000		
	So Beach URA Construction	Capital Project	SE Ferry Slip Road Street Improvement Project	1,638,000	3,193,106	3,193,106

CAPITAL OUTLAY-CAPITAL EQUIPMENT CATEGORY
FISCAL YEAR 2014-2015

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
General Fund	Finance	1	Security lock for Finance Door	1	2,500	2,500			GF - 101-1050-7012
General Fund	Police	1	Patrol Vehicles - SUV	4	180,000	135,000	(3 cars)		GF - 101-1070-7004
		2	Records Management System	1	86,000	86,000			GF - 101-1070-7010
		3	Body Worn Video Cameras	17	18,000	-			GF - 101-1070-7010
		4	ICOP Server	2	10,000	10,000			GF - 101-1070-7010
		5	Radio Receivers	2	30,000	-			GF - 101-1070-7003
		8	Electronic Citations	5	40,000	-			GF - 101-1070-7010
		10	Carpet	2	3,250	-			GF - 101-1070-7013
		---	Emergency Generator	1	100,000	-			GF - 101-1070-7003
			Reserve Fund Requests	See 101-1070-9019					Reserve Fund Requests - 501-5110
		6	Canine Replacement	1	10,000	10,000			Original cost @ \$82,000
		7	Parking Lot Fence	1	10,000	10,000			Total estimated cost @ \$40,000
		9	Lockers	2	10,000	10,000			Total estimated cost @ \$40,000
			Total Police		497,250	261,000	-	-	
General Fund	Fire		Firecomm System		6,000	-			GF - 101-1090-7003
			Ambulance Equipment		10,000	-			GF - 101-1090-7003
			Defib/ALS Monitor		20,000	-			GF - 101-1090-7003
			New Turnout Gear, Helmets, boots	5	15,000	15,000			GF - 101-1090-7003
			Turnout Gear, Helmets & Boots	6	18,000	18,000			GF - 101-1090-7003
			Firehose		8,000	-			GF - 101-1090-7003
			Copier		4,000	-			GF - 101-1090-7003
			EMS Jackets	20	6,000	-			GF - 101-1090-7003
			Fire Engine	1	400,000		See Reserve Fund		GF - 501-5120-7004
			Tools & Equipment for New Engine		25,000		See Reserve Fund		GF - 501-5120-7005
			Ruggedized Laptops	2	18,960	18,960			GF - 101-1090-7010
			NFPA Codes		1,200	1,200			GF - 101-1090-7010
			Training Videos		6,535	-			GF - 101-1090-7010
			Training Videos		2,070	-			GF - 101-1090-7010
			Training Videos		5,475	-			GF - 101-1090-7010
			Training Videos		1,480	-			GF - 101-1090-7010
			Overhead Door and Openers	2	8,000	-			GF - 101-1090-7013
			LED Floodlight Array	4	1,200	-			GF - 101-1090-7013
			Reserve Fund Requests	See 101-1090-9019					Reserve Fund Requests - 501-5120
			Future Needs such as Fire Apparatus		250,000	150,000			Future Requests Total \$1,180,000
			Total Fire		806,920	203,160	-	-	

CAPITAL OUTLAY-CAPITAL EQUIPMENT CATEGORY
FISCALY YEAR 2014-2015

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
General Fund	Library		Lounge Seating	18	10,000	10,000			GF - 101-1100-7013
			Commuter Carrels	8	14,320	14,320			GF - 101-1100-7013
			End Tables	10	3,500	3,500			GF - 101-1100-7013
			Security Cameras	4	4,000	4,000			GF - 101-1100-7013
	Total Fire				31,820	31,820	-	-	
General Fund	Parks Operations		2014 Ford 650 w/Swap Loader	1	89,066	-			GF - 101-1330-7004
General Fund	Community Develop		ArcGIS for Desktop concurrent License	1	3,500	3,500			GF - 101-1400-7010
TOTAL GENERAL FUND - Capital Outlay Capital Equipment Category					1,431,056	501,980	-	-	
Public Works Admin	Engineering		Metal Detector	1	2,500	2,500			PWAF - 301-3120-7003
			Data Collector for Total Station	1	5,000	5,000			PWAF - 301-3120-7010
	TOTAL PUBLIC WORKS ADMIN FUND				7,500	7,500	-	-	
	Storm Drain		Swartze Sweeper	1	220,000	220,000			St.F - 302-3220-7004 - FY 2013-14 Reserve of \$93,384
TOTAL STREETS FUND					220,000	220,000	-	-	
Water Fund	Water Plant	1	Sure-flow Cleaning Intake Screen	1	38,800	38,800			WF - 303-3310-7003
									WF - 303-3310-7003
			Electric Automatic Gate Operator	1	6,000				WF - 303-3310-7005
	Total Water Treatment				44,800	38,800	-	-	
	Distribution		2014 John Deere 410K Backhoe Loader	1	93,000	93,000			WF - 303-3320-7003
			F 550 Crew Cab Truck w/Utility Box & Crane	1	75,000				WF - 303-3320-7004
			Total Water Distribution				168,000	93,000	-
TOTAL WATER FUND				212,800	131,800	-	-		
Wastewater Fund	WW Plant		Skidloader With Mulcher Head	1	125,000	125,000			WWF - 304-3410-7006
TOTAL WASTEWATER FUND					125,000	125,000	-	-	

CAPITAL OUTLAY-CAPITAL EQUIPMENT CATEGORY
FISCAL YEAR 2014-2015

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
Parks & Recreation Fund	Rec Center		Recumbent Bikes	2	8,990	8,990			P&RF - 401-4150-7003
			Precor Treadmill TRM885	2	23,890	-			P&RF - 401-4150-7003
			Advantage Student Stack Chairs	191	3,261	3,261			P&RF - 401-4150-7030
TOTAL PARKS & RECREATION FUND					36,141	12,251	-	-	
Airport Fund	Operations		Ford F-250 Super Duty SRW 4WD Crew Cab	1	50,000	-			AF - 402-4210-7004
TOTAL AIRPORT FUND					50,000	-	-	-	
Reserve Fund	Fire Reserve		Fire Engine	1	400,000	400,000			GF - 501-5120-7004
			Tools & Equipment for New Engine		25,000	25,000			GF - 501-5120-7005
TOTAL RESERVE FUND					425,000	425,000	-	-	
CAPITAL OUTLAY - CAPITAL EQUIPMENT CATEGORY - ALL FUNDS					2,507,497	1,423,531			

CITY OF NEWPORT – EMPLOYEE ALLOCATIONS

FISCAL YEAR 2014-2015

Executive Assistance

- 50% General Fund / City Manager
- 50% General Fund / Court

Jr. System Administrator

- 68% General Fund / Information Technology
- 32% Public Works / Administration

PW Compliance / Safety Coordinator

- 50% General Fund / Safety Coordinator
- 50% Public Works / Engineering

Custodial Position

- 45% General Fund / Custodian
- 45% General Fund / Parks Maintenance
- 10% Water Fund / Water Plant

Executive Assistant

- 60% General Fund / Community Development
- 40% Building Inspection Fund

Code Administrator / Planner

- 85% General Fund / Community Development
- 15% Building Inspection Fund

Community Development Director

- 50% General Fund / Community Development
- 25% Building Inspection Fund
- 25% South Beach Urban Renewal Construction

Street Superintendent

- 50% Street Fund / Street Maintenance
- 50% Street Fund / Storm Drain Maintenance

Cost Center		Actual FY 2002	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010	Budgeted FY 2011	Budgeted FY 2012	Budgeted FY 2013	Budgeted FY 2014	Budgeted FY 2015
GENERAL FUND															
1020	City Manager	5.80	5.80	4.80	4.80	4.30	3.80	3.55	3.75	3.75	3.38	3.00	3.00	3.00	2.50
1025	Information Technology	Position in City Manager's office (1 FTE)						1.00	1.50	1.50	1.50	1.63	1.70	1.70	1.70
1030	Court	0.20	0.20	0.20	0.20	0.20	0.25	0.25	0.25	0.25	0.25	0.25	0.75	0.75	0.50
1035	Facilities/Grounds Maint												5.61	Moved to 1310 & 1330	Moved to 1310 & 1330
1040	Attorney	Outside Legal Council						1.00	1.25	1.25	1.25	1.25	Outside Legal Council		
1050	Finance	6.00	6.00	5.00	5.00	4.00	4.00	4.75	5.75	5.75	4.75	4.75	5.25	6.40	6.00
1052	Human Resources													2.00	1.00
1053	Safety Coordinator														
1070	Police	28.00	27.00	23.00	25.00	25.00	25.00	27.00	27.00	27.00	26.00	26.00	25.00	24.00	25.00
1090	Fire	8.00	8.00	8.00	8.00	8.00	9.00	9.00	10.00	10.00	10.00	10.00	11.00	12.00	11.40
1100	Library	10.37	11.37	11.37	10.00	10.40	11.40	11.50	11.40	11.40	11.40	11.58	11.54	11.54	11.54
1400	Planning	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	2.10	2.10	3.70	2.45
1500	Parks Admin	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	Moved to Recreation Fund				
1510	Parks Division	2.50	2.50	2.50	1.40	1.40	2.40	2.40	3.40	2.80	Moved to Recreation Fund				
1525	Senior Center	0.75	0.75	0.75	0.80	1.00	1.00	1.00	1.00	1.00	Moved to Recreation Fund				
1200	Building Maintenance	See Public Works Fund							1.00	1.00	1.00	1.00	Move to Fund 101-1035		
1310	Facilities Maintenance													2.00	2.00
1330	Parks Maintenance													2.75	2.45
1350	Custodial Operations													3.25	
1600	Public Works Admin	See Public Works Fund							2.00	1.80	2.00	2.00	2.00	Move to Fund 301	
1610	Engineering	See Public Works Fund							3.00	3.00	4.00	3.30			
		66.62	66.62	60.62	60.20	59.30	62.85	66.70	77.30	75.50	69.53	65.61	65.95	73.09	67.04
PUBLIC WORKS															
3110	Public Works Admin	3.00	3.00	3.00	3.00	2.00	2.00	2.00	Moved to General Fund				2.00	2.00	2.30
3120	Engineering	3.00	3.00	2.00	2.00	2.00	2.00	2.00	Moved to General Fund				3.58	3.58	4.50
3130	Fleet Operations											Cost Center Eliminated		1.00	1.00
3620	Building Maintenance	2.00	2.00	2.00	2.00	1.00	1.00	1.00	Moved to General Fund						
		8.00	8.00	7.00	7.00	5.00	5.00	5.00	0.00	0.00	0.00	0.00	5.58	6.58	7.80

CITY OF NEWPORT

BUDGETED FTE's BY DEPARTMENT
FISCAL YEAR 2014-2015

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Cost Center		Actual FY 2002	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010	Budgeted FY 2011	Budgeted FY 2012	Budgeted FY 2013	Budgeted FY 2014	Budgeted FY 2015
STREETS															
3210	Street Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	2.50	2.50	2.50	3.08	3.08	2.50
3220	Storm Drain Maintenance									3.50	2.50	2.50	2.00	2.00	2.50
		6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.08	5.08	5.00
WATER															
3310	Water Plant	4.00	5.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
3320	Water Distribution	5.00	5.00	4.00	6.00	5.00	4.00	6.00	6.00	6.00	6.00	6.00	6.08	7.08	7.00
		9.00	10.00	8.00	10.00	9.00	7.00	10.00	10.00	10.00	10.00	10.00	10.08	11.08	11.00
WASTEWATER															
3410	Wastewater Plant	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
3420	Wastewater Collection	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	4.00	3.00	3.00	3.08	3.08	3.00
3490		1.00	1.00	1.00	1.00	1.00	1.00	Moved to Dept 3410							
		6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	7.00	7.00	7.08	8.08	8.00
BUILDING FUND															
4410	Building Inspection	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	1.20	1.30	1.30	1.30
		1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	1.20	1.30	1.30	1.30
RECREATION FUND															
4110	Parks Administration					See General Fund					1.00	1.00	1.00	1.00	1.25
4120	Parks Division					See General Fund					2.80	3.60	Move to Fund 101-1035		
4130	Senior Center					See General Fund					1.00	1.00	1.50	1.50	1.50
4140	Swimming Pool	11.81	12.76	11.32	11.25	11.25	11.40	11.40	11.70	10.80	10.80	7.00	7.00	6.00	6.25
4150	Recreation Center	12.46	11.17	13.29	11.90	11.80	13.85	12.35	15.40	13.90	12.30	9.90	9.90	8.00	6.75
4160	Recreation Programs	1.18	3.01	3.43	3.25	4.40	6.65	5.95	6.90	7.70	6.50	4.20	4.70	3.50	3.00
4170	Sports Programs												1.50	1.50	
		25.45	26.94	28.04	26.40	27.45	31.90	29.70	34.00	32.40	34.40	26.70	24.10	21.50	20.25
AIRPORT															
4210	Airport Operations	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.50	2.60	1.60	1.60	2.00	1.00	3.00
4220	Airport FBO		City didn't own FBO at this time					2.00	2.20	2.50	1.40	2.40	2.40	2.00	Move to 4210
		2.00	2.00	2.00	2.00	2.00	4.00	5.20	6.00	4.00	4.00	4.00	4.00	3.00	3.00
URBAN RENEWAL															
9120	So Beach Construction											0.90			0.25
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.00	0.00	0.25
TOTAL FTE...		124.07	126.56	118.66	118.60	115.75	123.25	129.10	140.80	136.40	130.43	120.41	123.17	129.71	123.64

**CITY OF NEWPORT
PROPOSED BUDGET**

**PROPERTY TAX LEVY CALCULATION
FISCAL YEAR 2014-15**

	FISCAL YEAR 2013-14	ESTIMATED FISCAL YEAR 2014-15	GENERAL FUND	DEBT SERVICE GO BONDS	TOTAL	NURA South Beach District
A. ANALYSIS OF TAXES REQUIRED IN FY 2014-15						
Property Tax Calculation Subject to Measure 50						
<u>2014-15 Assessed Value Projected @ 1.03% Increase Over 2013-14</u>						
Assessed Value on Tax Roll	1,207,747,440	1,220,187,239				
Less: Estimated NURA Assessed Value Excess	<u>(120,599,150)</u>	<u>(120,700,000)</u>				
Assessed Value - Calculate Rate @ \$5.5938 per \$1,000 AV	<u>1,087,148,290</u>	<u>1,099,487,239</u>	6,150,312	-	6,150,312	-
Add: Rounding factor			11	-	11	-
Property Taxes for General Obligation Bonded Debt						
Tax Levy for Wastewater Refunding Bonds - 2008 Issue			-	1,074,916	-	-
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			-	973,720	-	-
Tax Levy for Swimming Pool Bonds - 2013 Issue			-	549,213	-	-
Tax Levy for NURA - South Beach District			-	-	-	1,971,417
PROJECTED TOTAL TAXES REQUIRED - FY 2014-15			<u>6,150,323</u>	<u>2,597,849</u>	<u>6,150,323</u>	<u>1,971,417</u>
B. BUDGET REQUIREMENTS FOR THE ENSUING FISCAL YEAR 2014-15 BEGINNING JULY 1, 2014						
PROJECTED TOTAL TAXES TO BE REQUIRED			6,150,323	2,597,849	8,748,172	1,971,417
Less: Estimated Property Taxes Not to be Received in First Year @ 7.0% Uncollected Amounts and Discounts Allowed			<u>(430,523)</u>	<u>(181,849)</u>	<u>(612,372)</u>	<u>(137,999)</u>
TAXES NECESSARY TO BALANCE THE BUDGET			<u>5,719,800</u>	<u>2,416,000</u>	<u>8,135,801</u>	<u>1,833,418</u>
Add: Budget Resources, Except Taxes to be Levied or Imposed in FY 2014-15			<u>7,475,321</u>	<u>721,375</u>	<u>8,196,695</u>	<u>1,933,858</u>
TOTAL BUDGET REQUIREMENTS - General Fund & Debt Service Accounts			<u>13,195,121</u>	<u>3,137,375</u>	<u>16,332,496</u>	<u>3,767,276</u>
C. GENERAL TAX RATE ON TAXES TO BE IMPOSED - Per \$1,000 Assessed Value						
Permanent Rate			<u>5.5938</u>			
D. BONDED DEBT - Combined Estimated Tax Rate per \$1,000 AV on Imposed Taxes of \$2,595,849						
			<u>2.3628</u>			
Tax Levy for Wastewater Refunding Bonds - 2008 Issue			0.9777			
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			0.8856			
Tax Levy for Swimming Pool Bonds - 2013 Issue			0.4995			

NOTE: For General Fund, see page 3. For Debt Services, see page 42 for Wastewater Bond Debt, Water Treatment Bond Debt and Swimming Pool Bond Debt.
For NURA - South Beach District, see page 152.

Oregon Shared Revenues Possible Uses

Proposed Budget

Fiscal Year 2014-2015

CITY OF NEWPORT, OREGON

**OREGON SHARED REVENUES
PUBLIC HEARING BEFORE THE BUDGET COMMITTEE ON THE POSSIBLE USES
FISCAL YEAR 2014-15 PROPOSED BUDGET**

REVENUE TYPE		CERTIFIED EST. POPULATION @ 7/1/2013	PER CAPITA RATES ESTIMATES	ESTIMATED REVENUES	
A.	GENERAL SHARED REVENUES	Not Applicable	Not Applicable	\$ 115,000	*
B.	OTHER SHARED REVENUES				
	Liquor Tax	10,160	\$ 14.25	\$ 144,780	*
	Cigarette Tax	10,160	\$ 1.25	\$ 12,700	*
	Highway Gas Tax	10,160	\$ 57.23	\$ 581,457	99.0% of Allocation for Streets and Roads at \$575,642 1.0% of Allocation for Bicycle Paths & Trails at \$5,815
C.	COMPARISON TO PROPOSED BUDGET REQUIREMENTS				
				Possible Use Revenues Allocated	
				Total Budgets	
	FY 2014-15 PROPOSED BUDGET - ALL FUNDS			<u>\$ 65,289,604</u>	Summary of Funds
	FY 2014-15 PROPOSED BUDGET - GENERAL FUND			<u>\$ 13,195,121</u>	<u>\$ 272,480</u> * - See Pages 3 & 40
	FY 2014-15 PROPOSED BUDGET - STREETS FUND FOR OPERATIONS (Fund 302)			<u>\$ 1,700,003</u>	<u>\$ 566,487</u> Allocated - See Pages 61 & 66
	- CAPITAL PROJECTS FUND (Fund 601)			<u>\$ 17,334,560</u>	<u>\$ 15,000</u> Allocated - See Page 138
	TOTAL STATE GAS TAX ALLOCATION				<u>\$ 581,487</u>

CITY OF NEWPORT, OREGON

STATE SHARED REVENUES - POSSIBLE USES GENERAL ECONOMIC FACTORS AFFECTING THE FY 2014-15 BUDGET

I. POPULATION ESTIMATES:

	Population	Number Change	Percent Change
July 1, 2013	10,160	10	0.10%
July 1, 2012	10,150	85	0.85%
July 1, 2011	10,065	35	0.35%
July 1, 2010	10,030		
April 1, 2010 Census	9,989		

II. STATE SHARED REVENUES - ESTIMATES:

	Liquor Tax Tax	Cigarette Tax	State Gas Tax
A. Per Capita Rates			
FY 2014-15	\$ 14.25	\$ 1.25	\$ 57.23
FY 2013-14	\$ 14.12	\$ 1.33	\$ 55.91

B. Distributed on Per Capita Basis

	Liquor Tax Tax	Cigarette Tax	State Gas Tax
FY 2014-15	\$ 144,780	\$ 12,700	\$ 581,457
FY 2013-14	\$ 143,318	\$ 13,500	\$ 567,487
Estimated Revenue Increase (Decrease)	\$ 1,462	\$ (800)	\$ 13,970

C. Distributed Other Than by Per Capita

	State Shared Liquor Revenue	
FY 2014-15 - Estimate	\$ 115,000	Subject to Further Review
FY 2013-14 Adopted Budget - Estimate	\$ 110,000	
FY 2012-13 Actuals	\$ 110,800	
FY 2011-12 Actuals	\$ 130,131	
FY 2010-11 Actuals	\$ 80,119	

DRAFT POLICY - 4-29-2014

City of Newport Fund Balance, Contingencies & Reserves Policy

1.0 -- PURPOSE:

The purpose of this policy is to provide guidance to the city administration, Budget Committee, and City Council regarding the maintenance of unappropriated ending fund balances, contingencies and reserves for the various operating funds. This policy is intended to identify desired levels to protect the city's credit as well as its financial position in the event of unanticipated emergencies.

2.0 -- DEFINITIONS

2.1 -- Unappropriated Ending Fund Balance (UEFB)

Unappropriated Ending Fund Balance (UEFB) represents the remaining unappropriated funds after any expenses and transfers from that fund are deducted from the total of the beginning fund balance, fund revenues and transfers by that fund from other funds within a fiscal year. Please note of that a portion of the UEFB may be restricted for specific uses within that fund. The UEFB cannot be appropriated in a subsequent budget amendment unless an emergency situation is declared by the City Council requiring appropriation of this funding.

2.2 - Contingencies

Contingencies are indicated in various funds to meet emergency or unforeseen expenditures that occur during the fiscal year. Contingencies cannot be used unless appropriated by the Council as part of a subsequent budget amendment. The use of contingencies should occur only after evaluating the re-appropriation of funding of other activities within that same fund.

2.3 - Reserves

Reserves are created to establish funding over several fiscal years to facilitate the purchases of equipment or for capital outlay purposes. Reserves will be established as part of the budget adoption process with funds being placed in a separate reserve fund. Those funds will be designated for specific uses. Any funds used from the reserves must be appropriated as part of the budget process or a subsequent budget amendment.

3.0 - FUNDING LEVELS FOR UEFB & CONTINGENCIES

3.1 - Calculation of Funding Levels

The funding levels for the UEFB and contingencies are calculated as a percentage of the operating expenditures, including debt payments, and any transfers for operating purposes for other funds, but shall exclude expenditures for capital outlay and equipment and any transfers to other funds for these purposes as well. Furthermore, fund contingencies shall not be included in the calculation of any UEFB. Any reserved or restricted fund balances shall be included in the fund balance calculation if those funds are not to be utilized during that fiscal year and provided that the portion of the reserved or restricted fund balance does not exceed 25% of UEFB. In the event that the restricted

fund balance exceeds 25% of UEFB then only that amount 25% or less shall be calculated in determining the fund balance targets.

3.2 - UEFB & Contingency Levels

The funding targets of the UEFB and contingencies in the city's operating funds shall be as follows:

	UEFB		<u>Recommended Contingencies</u>
	<u>High</u>	<u>Low</u>	
General Fund	20%	15%	2%
Self-Supporting Funds (1)	20%	8%	10%
Funds Supported by Transfers (2)	20%	0%	10%
Development Funds (3)	0%	0%	100% (3)
Debt Retirement Funds (4)	As required by bond issue		

- (1) Self-Supporting Funds - Street, Water, Wastewater, Room Tax Fund, & Building Inspection Fund
- (2) Funds Supported by Transfers - Public Works Fund, Parks & Recreation & Airport
- (3) Development Funds - Line Underground, SDC, Public Parking, Agate Beach, Housing, Capital Projects, Proprietary Capital Projects and Reserve. The remaining fund balance (beginning fund balances and revenues less expenditures) shall be held as contingency. Reserves are subject to local budget law.
- (4) Debt Retirement Funds - Bonded Debt, Proprietary Debt and General Debt

4.0 - TARGETED FUND BALANCE GOALS

4.1 - UEFB Falls Below Targeted Goals

In the event that the UEFB falls below the designated range for that type of fund, the city administration shall develop a proposed plan to bring the UEFB back to the appropriate range for consideration and approval by the City Council within six (6) months after this discovery.

4.2 - UEFB Exceeds Targeted Range

In the event that the UEFB falls above the designated range for any funds, the city administration shall develop a plan to bring the UEFB within the targeted limits through a one-time capital expenditure, commitment of funds to reserves, or other fiscally responsible actions for that fiscal year. In subsequent fiscal year, the funding requirements and or expenses for that fund should be evaluated to determine whether revenues can be reduced, services increased, or other actions taken to address subsequent fund balance issues.

4.3 - Implementation


The City of Newport fund balance, contingencies and reserves policy shall be effective for the fiscal year beginning July 1, 2015, and ending June 30, 2016, and thereafter. The funding levels will be reviewed as part of the preparation of the 2015-16 budget and reviewed every three years thereafter by the Budget Committee and City Council.

CITY OF NEWPORT
FUNDING LEVELS FOR UNAPPROPRIATED ENDING FUND BALANCE - DRAFT POLICY
PROPOSED BUDGET FOR FY 2014-15

A. UNAPPROPRIATED ENDING FUND BALANCE (UEFB)				UEFB	UEFB	UEFB	UEFB	Page 1 of 2
				Calculation	Calculated @	Calculated @	Proposed	
Line		High	Low	Base	High Factor	Low Factor	Budget	
				FY 2014-15	FY 2014-15	FY 2014-15	FY 2014-15	
1	A.1 101 - General Fund	20%	15%	11,066,526	2,213,305	1,659,979	1,552,570	Includes restricted UEFB of \$270,610
2								
3	A.2 Self Supporting Funds							
4	302 - Streets	20%	8%	1,184,963	236,993	94,797	164,427	
5	303 - Water	20%	8%	3,290,060	658,012	263,205	262,315	
6	304 - Wastewater	20%	8%	3,425,666	685,133	274,053	283,507	
7	403 - Room Tax	20%	8%	1,322,316	264,463	105,785	35,388	
8	404 - Building Inspection	20%	8%	291,289	58,258	23,303	360,448	
9								
10	A.3 Funds Supported by Transfers							
11	301 - Public Works Administration	20%	0%	858,049	171,610	-	-	
12	401 - Parks and Recreation	20%	0%	1,358,698	271,740	-	-	
13	402 - Airport	20%	0%	900,150	180,030	-	-	
14								
15	A.4 Development Funds							
16	305 - Line Undergrounding	0%	0%	59,435	-	-	-	
17	306 - System Development Charges (SDC)	0%	0%	36,250	-	-	295,634	
18	405 - Public Parking	0%	0%	11,200	-	-	-	
19	406 - Agate Beach Closure	0%	0%	60,270	-	-	-	
20	407 - Housing	0%	0%	194,840	-	-	-	
21	501 - Reserve for Future Capital Purchases	0%	0%	-	-	-	75,000	Reserve for Future Cap Purchases@ \$75,000
22	601 - Capital Projects Fund	0%	0%	80,000	-	-	381,973	Reserve Premium - Swimming Pool
23	602 - Proprietary Capital Projects Fund	0%	0%	-	-	-	1,000	
24								
25	A.5 Debt Retirement Funds							
26	201 - Bonded Debt Fund	As Required by Bond Issue		933,400	-	-	476,708	Bond Reserves
27	202 - Proprietary Debt Fund	As Required by Bond Issue		842,225	-	-	264,085	Bond Reserves
28	203 - General Debt Fund	As Required by Bond Issue		476,908	-	-	34,860	Bond Reserves

29	B. CONTINGENCIES					
30			Contingency	Contingency	Contingency	
31			Calculation	Calculated @	Proposed	
32		Contingency	Base	Factor	Budget	
33		Factor	FY 2014-15	FY 2014-15	FY 2014-15	Page 2 of 2
34	B.1 101 - General Fund	2%	11,066,526	221,331	218,995	
35						
36	B.2 Self Supporting Funds					
37	302 - Streets	10%	1,184,963	118,496	130,613	
38	303 - Water	10%	3,290,060	329,006	175,000	
39	304 - Wastewater	10%	3,425,666	342,567	250,000	
40	403 - Room Tax	10%	1,322,316	132,232	56,950	
41	404 - Building Inspection	10%	291,289	29,129	16,625	
42						
43	B.3 Funds Supported by Transfers					
44	301 - Public Works Administration	10%	858,049	85,805	100,549	
45	401 - Parks and Recreation	10%	1,358,698	135,870	128,763	
46	402 - Airport	10%	900,150	90,015	53,869	
47						
48	B.4 Development Funds					
49	305 - Line Undergrounding	100%	59,435	59,435	783,995	
50	306 - System Development Charges (SDC)	100%	36,250	36,250	673,168	
51	405 - Public Parking	100%	11,200	11,200	314,772	
52	406 - Agate Beach Closure	100%	60,270	60,270	1,371,479	
53	407 - Housing	100%	194,840	194,840	-	
54	501 - Reserve for Future Capital Purchases	100%	-	-	-	Subject to Oregon Local Budget Law
55	601 - Capital Projects Fund	100%	80,000	80,000	16,000	
56	602 - Proprietary Capital Projects Fund	100%	-	-	-	
57						
58	B.5 Debt Retirement Funds					
59	201 - Bonded Debt Fund		933,400	-	-	Subject to Oregon Local Budget Law
60	202 - Proprietary Debt Fund		842,225	-	-	Subject to Oregon Local Budget Law
61	203 - General Debt Fund		476,908	-	-	Subject to Oregon Local Budget Law

Memorandum

To: City of Newport Budget Committee
From: Derrick Tokos, Community Development Director 
Date: April 29, 2014
Re: Request to Fund Vacant Senior Planner Position

The proposed preliminary budget has the Community Development Department staffed at 3.5 FTE to administer the City's planning, building service, and urban renewal functions. This is a .5 FTE reduction from last year, and the Department's General Fund resources have been reduced by 20%. This approach is unsustainable and, as outlined below, is putting the Department in a position where it cannot effectively carry out its budgeted and statutory responsibilities.

For the last two fiscal years the Senior Planner position in the Department has been held vacant. This was a conscious decision at the time, as the City's budget was extremely tight and this choice afforded the opportunity to create a Senior Project Manager position with the Engineering Department, which was desperately needed to clear a log jam of planned but unimplemented projects. The Senior Planner position was not eliminated though, because City Administration recognized that it was not sustainable to do so over the long haul. The South Beach Urban Renewal Agency was in the process of wrapping up its Phase 1 work, many of the grants that the Department had written and secured were being reviewed at the Federal and State level, and active long range planning initiatives like the Transportation System Plan update had outside consulting resources that could compensate for the lack of City staff. This provided a little bit of breathing room. However, that window is now gone.

In the next fiscal year, the City will undertake its full Phase II borrow for the South Beach Urban Renewal District, and will be under critical deadlines to reconfigure rights-of-way, purchase property and install needed improvements to facilitate construction of the OMSI Youth Camp, planned improvements to Ferry Slip Road, Safe Haven Hill, and SE 35th and US 101. This will require a substantial amount of staff time, and these are not the type of projects that can be postponed given the finite life of the District. Further, the City is looking to engage the community in developing a new Park System Master Plan, and possibly forming a new urban renewal district north of the bridge. Both efforts will require substantial public outreach, which requires considerable staff resources. Funds have been budgeted to retain consultants to assist in these efforts; however, those budgets were prepared assuming this position would be funded and that outreach would be performed by city staff. They are inadequate if the budget moves forward as presented. Annexation of the City reservoirs; outreach efforts to assist owners in withdrawing property from the Seal Rock Water District; implementation of the Agate Beach Wayside Improvements; updates to the City's Business License code; outreach and updates to the Nye Beach Design Review Overlay; and legislative updates to the City's Airport, Storm Drainage, and Sewer Facility Plans and corresponding SDC methodologies are also projects planned for the upcoming year. This is in addition to the Department's basic service responsibilities in reviewing land use applications for development projects and providing building plan review and inspection services. The Community Development Director position is currently budgeted at .25 FTE for Building Services, .25 FTE for Urban Renewal, and .50 FTE for Planning. It is unrealistic for the City to expect that this level of staffing can carry-out the projects outlined above.

The .5 FTE proposed to be cut was a portion of the Assistant City Engineer's time that was allocated to CDD when the Department was asked to organize the City's real property inventory and assets and

address known property issues (i.e. title issues, erroneous legal descriptions, problematic easements, etc.). With that resource being reallocated, and not backfilled, the Department will not be in a position to provide the Council with the level of staff support in this arena that it expects. This will be an issue in the upcoming year, since the County wants to engage with the City to cleanup a number of outstanding real property management issues that are of mutual concern to both jurisdictions.

Another issue that the Committee should consider, and another reason why the City Administration did not believe that it was appropriate to eliminate the Senior Planner Position, is the lack of redundancy and staffing depth in the Department. Unlike other City Departments which have Police Lieutenant's, Assistant Library Director's, Assistant City Engineer's, Assistant Finance Director's, etc. there are no available staff resources that can backfill the Community Development Director's responsibilities should the Director be unable to perform for any meaningful period of time. From an organizational management perspective, this is a real concern.

Lastly, one area where the Department has had to pull back as a result of this vacancy is staffing City Committee's. Over the last two years, while the Senior Planner position has remained vacant, the Planning Commission has had to cut back its activities by about 50%. While some of this can be attributed to reduced levels of development, much of it relates to a lack of staff to move forward with the work program. The City's three commercial parking districts have also had their activities limited because of limited staff support.

Committees often look to staffing levels at comparable jurisdictions to gauge whether or not funding requests for positions are appropriate. With that in mind, enclosed are excerpts from the City of Astoria and Lincoln City's FY 13/14 budgets. Both are structured similar to the City of Newport, with Astoria having 5 FTE and Lincoln City having 6.5 FTE to cover their planning, building, and urban renewal functions. I encourage committee members to look at other jurisdictions as well, and am confident that you will not find any Community Development Department's that are staffed as minimally as what is contained in the proposed budget.

Two options were provided to the City Manager to fund the Senior Planner position. One, which is depicted as the "Department Requested" budget proposes that the position be fully funded out of the general fund. The other option, which I would propose, would have .25 FTE of the position funded out of urban renewal. Attached are the budget sheets. Taking this approach, the CDD impact on the General Fund for FY 14/15 will be \$358,042 as opposed to the current FY 13/14 budget of \$356,549. This increase is well within the anticipated growth rate of General Fund revenues.

Considering all of the above, I respectfully request that the Budget Committee recommend the Senior Planner position be funded for Fiscal Year 14/15 and restore the Community Development Department to its FY 11/12 staffing level.

Thank you for your time and consideration.

Attachments

BUDGET WORKSHEETS
FISCAL YEAR 2014 - 2015

4/29/2014 10:29 AM

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget
GENERAL FUND - 101									
COMMUNITY DEVELOPMENT - 1400									
Personal Services									
101-1400-5010	WAGES & SALARIES	109,832	158,348	165,220	165,220	96,493	139,056	203,056	165,100
101-1400-5030	OVERTIME	-	-	-	-	471	471	-	-
101-1400-5210	INSURANCE BENEFITS	38,729	45,500	41,734	41,734	24,227	33,795	54,156	45,335
101-1400-5220	FICA EXPENSES	8,066	12,709	12,639	12,639	7,221	10,477	15,534	12,630
101-1400-5230	RETIREMENT	15,843	22,140	33,837	33,837	11,998	20,715	33,508	27,754
101-1400-5242	WORKER'S COMPENSATION	176	208	928	928	511	652	648	553
101-1400-5250	UNEMPLOYMENT INSURANCE	691	1,621	2,148	2,148	1,028	1,581	2,640	2,146
	Total Personal Services	173,338	240,525	256,506	256,506	141,948	206,747	309,542	253,518
Material & Services									
101-1400-6004	LEGAL SERVICES	19,280	29,898	24,000	24,000	13,670	23,434	24,000	24,000
101-1400-6007	DATA PROCESSING SERVICES	2,654	5,709	7,000	7,000	-	5,000	1,500	1,500
101-1400-6014	ELECTRICAL SERVICES	2,125	-	-	-	-	-	-	-
101-1400-6017	TITLE & REAL ESTATE SERVICES	4,000	1,147	4,000	4,000	2,900	3,500	4,000	4,000
101-1400-6020	BANK & OTHER FINANCE SERVICES	-	-	-	-	-	-	-	-
101-1400-6028	SURVEYING SERVICES	-	-	3,000	3,000	884	2,800	3,000	3,000
101-1400-6030	OTHER PROF & TECHNICAL SERV	35,283	15,007	36,000	36,000	2,578	32,600	42,500	42,500
	Total Professional & Technical Services	63,341	51,760	74,000	74,000	20,031	67,334	75,000	75,000
101-1400-6101	CLEANING EXPENSES	-	614	-	-	-	614	625	625
101-1400-6103	ELECTRICAL EXPENSES	-	1,357	1,227	1,227	489	838	1,000	1,000
101-1400-6106	GARBAGE EXPENSES	-	183	178	178	64	111	150	150
101-1400-6109	GAS HEATING EXPENSE	-	339	463	463	94	161	300	300
101-1400-6112	VEHICLE MAINTENANCE & REPAIR	463	1	100	100	1	50	100	100
101-1400-6120	OTHER PROPERTY SERVICES	-	-	2,500	2,500	-	2,000	2,000	2,000
	Total Property Expenses	463	2,495	4,468	4,468	648	3,774	4,175	4,175
101-1400-6201	TRAVEL, LOCAL (LINCOLN CNTY)	-	79	250	250	-	-	-	-
101-1400-6202	TRAVEL, OUT OF COUNTY	463	99	600	600	430	738	800	800
101-1400-6203	TRAVEL, OUT OF STATE	-	41	-	-	-	-	-	-
101-1400-6204	TELEPHONE EXPENSES	597	770	750	750	313	536	700	700
101-1400-6205	CELL PHONE EXPENSES	135	-	-	-	-	-	-	-
101-1400-6207	ADVERTISING & MARKETING EXP	1,459	2,458	3,250	3,250	221	1,200	3,000	3,000
101-1400-6208	PRINTING & BINDING EXPENSES	3,274	373	300	300	16	200	300	300
101-1400-6209	NON CAPITAL LEASES	1,194	298	1,300	1,300	-	-	-	-
101-1400-6210	OPERATING LICENSES	-	-	500	500	-	500	500	500
101-1400-6211	MAINTENANCE AGREEMENTS	757	1,792	1,200	1,200	-	-	-	-
101-1400-6213	MEMBERSHIPS, DUES & FEES	535	545	800	800	545	545	600	600
101-1400-6215	POSTAGE/SHIPPING EXPENSES	1,695	1,394	3,000	3,000	1,518	2,603	3,000	3,000
101-1400-6216	TRAINING (SEMINARS, WORKSHOPS)	568	1,280	1,200	1,200	204	600	1,200	1,200
101-1400-6222	PERMITS, LICENSES, LEGAL NOTICES	-	2,505	250	250	609	1,044	1,500	1,500
101-1400-6235	COMMUNITY INVOLVEMT/PARTICIPAT	-	12	-	-	72	123	-	-
101-1400-6240	OTHER OPERATING EXPENSES	262	-	-	-	-	-	-	-
101-1400-6245	COPIER LEASE AND COPIES	-	-	-	-	1,185	2,032	2,200	2,200
	Total Operating Expenses	10,939	11,646	13,400	13,400	5,114	10,121	13,800	13,100
101-1400-6301	OPERATING LICENSES	511	-	-	-	-	-	-	-
101-1400-6303	COMPUTER HARDWARE	40	452	500	500	-	1,000	500	500
101-1400-6309	VOICE OVER INTERNET	-	55	-	-	283	485	500	1,200
	Total Hardware & Software Expenses	551	508	500	500	283	1,485	1,000	1,700
101-1400-6402	OFFICE SUPPLIES & MATERIALS	4,140	4,158	6,000	6,000	2,581	4,425	5,000	5,000
101-1400-6403	VEHICLE FUEL, OIL, OTHER LIQUIDS	589	386	600	600	152	260	500	500
101-1400-6404	SUBSCRIPTIONS & PERIODICALS	76	-	200	200	87	148	200	200
101-1400-6405	REFRESHMENTS	105	50	150	150	23	40	150	150
101-1400-6416	FIRST AID-HEALTH & SAFETY	14	-	-	-	-	-	-	-
	Total Consumable Supplies	4,924	4,594	6,950	6,950	2,843	4,873	5,850	5,850
101-1400-6502	OFFICE SUPPLIES & MATERIALS	175	54	-	-	76	130	100	101
101-1400-6515	DVDs and CDs	225	-	-	-	-	-	-	-
	Total Non Consumable Supplies	401	54	-	-	76	130	100	101
101-1400-6601	LIABILITY INSURANCE PREMIUMS	656	853	725	725	980	980	1,200	1,098
	Total Insurance & Judgments	656	853	725	725	980	980	1,200	1,098
	Total Material & Services	81,274	71,910	100,043	100,043	29,974	88,697	101,125	101,024
Capital Outlay									
101-1400-7004	VEHICLE ACQUISITION	-	26,572	-	-	-	-	3,500	3,500
101-1400-7010	COMPUTER EQUIP / SOFTWARE	-	-	-	-	-	-	-	-
	Total Capital Outlay	-	26,572	-	-	-	-	3,500	3,500
TOTAL COMMUNITY DEVELOPMENT		254,611	339,008	356,549	356,549	171,922	295,444	414,167	358,042

BUDGET WORKSHEETS
FISCAL YEAR 2014 - 2015

4/29/2014 11:40 AM

Account Number	Account Title	2011-2012 Prior Year Actual	2012-2013 Prior Year Actual	2013-2014 Current Year Beg Budget	2013-2014 Current Year Amend Budget	2013-2014 8 Month Actual	2013-2014 Final Total Estimated	2014-2015 Department Requested	2014-2015 Proposed Budget
URBAN RENEWAL AGENCY - 901									
SO BEACH URA CONTRUCTION RESOURCES - 9120									
901-9120-4001	BEGINNING FUND BALANCE URA SB	576,699	528,909	592,645	592,645	309,691	309,691	269,539	269,539
	TOTAL BEGINNING FUND BALANCE	576,699	528,909	592,645	592,645	309,691	309,691	269,539	269,539
URA SOUTH BEACH CONSTRUCTION									
901-9130-4208	FEMA GRANT	-	-	-	-	-	-	417,629	417,629
901-9120-4415	INTEREST ON INVESTMENTS	-	-	-	-	-	-	-	-
901-9120-4801	BOND & LOAN PROCEEDS	-	-	-	-	-	-	5,400,000	5,400,000
	TOTAL SOUTH BEACH CONSTRUCTION REVENUE	-	-	-	-	-	-	-	-
901-9120-4614	TRANSFR FR SB UR DEBT SERV	758,160	-	-	-	-	-	-	-
901-9120-4618	TRANSFER FROM CAP PROJ FUND	-	123,000	-	-	-	450,000	-	-
	TOTAL SOUTH BEACH CONSTRUCTION TRANSFERS	758,160	123,000	-	-	-	450,000	-	-
	TOTAL RESOURCES	1,334,859	651,909	592,645	592,645	309,691	759,691	6,087,168	6,087,168
URBAN RENEWAL AGENCY - 901									
SOUTH BEACH CONSTRUCTION - 9120									
Personal Services									
901-9120-5010	WAGES & SALARIES	40,368	-	-	-	-	-	-	58,320
901-9120-5030	OVERTIME	630	-	-	-	-	-	-	-
901-9120-5210	INSURANCE BENEFITS	7,152	-	-	-	-	-	-	12,622
901-9120-5220	FICA EXPENSES	3,024	-	-	-	-	-	-	4,461
901-9120-5230	RETIREMENT	6,036	-	-	-	-	-	-	9,924
901-9120-5242	WORKER'S COMPENSATION	322	-	-	-	-	-	-	215
901-9120-5250	UNEMPLOYMENT INSURANCE	206	-	-	-	-	-	-	758
	Total Personal Services	57,738	-	-	-	-	-	-	86,300
Material & Services									
901-9120-6002	ARCHITECTURAL SERVICES	14,285	-	-	-	-	-	-	-
901-9120-6003	AUDIT SERVICES	6,830	7,340	7,000	7,000	-	7,500	7,500	7,500
901-9120-6004	LEGAL SERVICES	-	845	6,500	6,500	1,384	2,372	5,000	5,000
901-9120-6020	BANK & OTHER FINANCE SERVICES	-	-	-	-	-	-	-	-
901-9120-6027	ENVIRONMENTAL SERVICES	-	-	20,000	20,000	14,250	20,000	-	-
901-9120-6030	OTHER PROF & TECHNICAL SERV	36,963	8,785	-	-	-	-	20,000	20,000
	Total Professional & Technical Services	58,078	16,970	33,500	33,500	15,634	29,872	32,500	32,500
901-9120-6205	CELL PHONE EXPENSE	30	-	-	-	-	-	-	-
901-9120-6222	PERMITS, LICENSES, LEGAL NOTICES	250	250	-	-	250	250	250	250
901-9120-6225	SERVICES BY OTHER GOV AGENCIES	390	390	-	-	516	885	800	800
	Total Operating Expenses	670	640	-	-	766	1,135	1,050	1,050
901-9120-6701	SVCS PROVIDED BY GENERAL FUND	41,464	24,608	27,751	27,751	18,501	27,751	28,167	28,167
	Total Services Provided by	41,464	24,608	27,751	27,751	18,501	27,751	28,167	28,167
	Total Material & Services	100,213	42,218	61,251	61,251	34,900	58,758	61,717	61,717
Capital Outlay									
901-9120-7001	LAND ACQUISITION	-	-	110,000	110,000	-	10,000	-	1,525,000
	Total Capital Outlay	-	-	110,000	110,000	-	10,000	-	1,525,000
Debt Service									
901-9120-8001	LOAN FEES	-	-	-	-	-	-	50,000	50,000
	Total Debt Service	-	-	-	-	-	-	50,000	50,000
Transfer to other Funds									
901-9120-9004	TRANSFER TO CAPITAL PROJECTS	648,000	300,000	421,394	421,394	-	421,394	4,718,106	3,193,106
	Total Transfer to Other Funds	648,000	300,000	421,394	421,394	-	421,394	4,718,106	3,193,106
	TOTAL URA SOUTH BEACH CONSTRUCTION	805,950	342,218	592,645	592,645	34,900	490,152	4,829,823	4,916,123
901-9120-9901	CONTINGENCY ACCOUNT	-	-	-	-	-	-	840,296	840,296
	TOTAL SB URA CONSTRUCTION EXPENDITURES	805,950	342,218	592,645	592,645	34,900	490,152	5,670,119	5,756,419
901-9120-9905	UNAPPROPRIATED ENDING FUND BAL	528,909	309,691	-	-	274,791	269,539	417,049	330,749
	TOTAL SB URA CONSTRUCTION REQUIREMENTS	1,334,859	651,909	592,645	592,645	309,691	759,691	6,087,168	6,087,168

Cancelled PC Meetings 2013 & 2014 ytd

2013

<u>Work Session</u>	<u>Regular</u>	<u># potentially scheduled meetings</u>
		24
	2/11	
2/25		
	4/8	
5/13		
6/10	6/10	
	6/24	
7/8		
7/22	7/22	
8/26	8/26	
9/9	9/9	
10/14	10/14	
11/12		
11/25		
12/9	12/9	
12/23	12/23	
(12) (50%)	(10) (42%)	

2014

		<u># potentially scheduled mtgs. Ytd</u>
		8
	1/27	
2/10	2/10	
3/10	3/10	
	3/24	
4/28		
(3) (38%)	(4) (50%)	

CITY OF ASTORIA PROPOSED PERSONNEL LEVELS LAST 10 FISCAL YEARS

DEPARTMENT	2004 2005	2005 2006	2006 2007	2007 2008	2008 2009	2009 2010	2010 2011	2011 2012	2012 2013	2013 2014 (Proposed)
CITY MANAGER	1.93	2	2	2	2	2	2	2	2	2
COMMUNITY DEVELOPMENT	3.5	3.5	3.5	3.5	3.75	3.75	5	5	5	5
FINANCE	6.67	7	7	7	8	8	7	6	7	7
FIRE	12	12	12	12	12	12	12	12	12	11
HUMAN RESOURCES	1	1	1	1	1	1	1	1	-	-
LIBRARY	2	2	2	2	2	3	3	3	3	3
MUNICIPAL COURT	1	1	1	1	1	1	1	1	1	1
PARKS & RECREATION ADMINISTRATION PARKS	3 3	3 3	3 4	3 4	3 4	3 4	4 4	4 4	3 4	3 4
POLICE	17.5	18.5	18.5	18.5	18.5	18	17	18	18	18
EMERGENCY COMMUNICATIONS	8	8	7.80	8	8	8	8	8	8	8
TOTAL GENERAL FUND	59.6	61	61.80	62	63.25	63.75	64	64	63	62
AQUATIC FACILITY	2.75	2.75	2.75	3	3	3	1	1	1	1
CEMETERY	1	1	1	1	1	1	1	1	-	-
ENGINEERING	7	7	8	8	8	8	8	8	8	8
PUBLIC WORKS	25	25	25	25	25	25	23	23	23	23
TOTAL PUBLIC WORKS FUND	32	32	33	33	33	33	31	31	31	31
TOTAL F.T.E	95.35	96.75	98.55	99	100.25	100.75	97	97	95	94
TOTAL EMPLOYEES	97	98	99	99	101	101	97	97	95	94

CITY OF LINCOLN CITY
ANNUAL BUDGET 2013-2014
CITY PERSONNEL

Wednesday, July 10, 2013

FTEs	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Reference Librarian	54,365
0.50	Sr Outreach Svcs Coor	22,467
0.50	Volunteer Coordinato	25,382
1.00	Youth Program Coordi	48,332
9.00	TOTAL LIBRARY	439,407
	MUNICIPAL COURT	
0.60	Court Clerk	26,410
0.00	Judge	15,000
0.60	TOTAL MUNICIPAL COURT	41,410
	PLANNING	
1.00	Assistant Planner	48,332
0.75	Planning Permit Tech	36,249
0.85	Planning/Comm Dev Di	81,200
0.20	Public Info Special	10,661
1.00	Senior Planner	72,803
3.80	TOTAL PLANNING	249,245
	POLICE	
0.38	Building Maint.-Sec	17,261
1.00	Code Enforcement Off	53,339
3.00	Detective	209,535
1.00	Evidence Tech	45,854
1.00	Police Chief	89,814
1.00	Police Lieutenant	93,706
8.00	Police Officer	433,893
1.00	Police Secretary	46,740
4.00	Police Sergeant	324,414
9.00	Sr. Police Officer	612,220
29.38	TOTAL POLICE	1,926,776
	RECREATION DEPT	
1.00	Admin. Ass't	36,958
1.10	After School Care	21,507
1.00	Aquatic & Member Ser	42,440
1.00	Aquatic Supervisor	58,669
1.00	Community Center Dir	76,785
1.00	Counter Clerk	39,740
1.20	Lifeguard w/o PERS	24,511
2.90	Lifeguard with PERS	68,267
1.20	Recreation Leader II	43,314

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2013-2014
CITY PERSONNEL**

Wednesday, July 10, 2013

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	BUILDING INSPECTION	
1.00	Building Permit Tech	41,410
0.15	Planning/Comm Dev Di	14,626
1.15	TOTAL BUILDING INSPECTION	56,036
	CITY ADMINISTRATION	
0.40	Admin Support	14,542
1.00	City Manager	101,990
1.00	City Recorder	66,733
0.60	Executive Assistant	27,508
1.00	Human Resources Dir.	82,766
0.50	Public Info Special	26,651
4.50	TOTAL CITY ADMINISTRATION	320,190
	CITY ATTORNEY	
1.00	City Attorney	89,334
0.20	Executive Assistant	9,170
1.20	TOTAL CITY ATTORNEY	98,504
	FINANCE	
1.00	Account Clerk II	43,833
1.00	Acct. Rec. Manager	62,935
1.00	Finance Director	96,837
0.25	Financial Planner	24,058
1.00	Payroll Administrato	49,749
0.15	Public Info Special	7,995
1.00	Senior Accountant	62,935
1.00	Sr. Accounts Payable	46,029
6.40	TOTAL FINANCE	394,371
	GENERAL FUND NON-DEPARTMENTAL	
0.60	Emergency Safety Cor	22,174
0.60	TOTAL GENERAL FUND NON-DEPARTMENTAL	22,174
	LIBRARY	
0.50	Cataloguer	21,918
1.00	Circulation Supervis	66,133
1.00	Library Assistant	26,849
1.00	Library Assistant I	33,204
1.50	Library Asst II	59,899
1.00	Library Director	80,858

LINCOLN CITY URBAN RENEWAL AGENCY
 ANNUAL BUDGET 2012-2013
 URA PERSONNEL

Tuesday, July 09, 2013

FTEs	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	URBAN RENEWAL GENERAL FUND	
1.00	Asst UR Director	66,133
0.06	Financial Planner	6,016
0.50	URA Director	49,621
1.56	TOTAL URBAN RENEWAL GENERAL FUND	121,770
1.56	TOTAL LINCOLN CITY URBAN RENEWAL AGENCY	121,770



*Rob Murphy, Assistant Chief
Newport Fire Department
245 NW 10TH ST
Newport, Oregon 97365*

April 28, 2014

To: Spencer Nebel, City Manager
Re: Fire Department proposed budget for FY 14/15

With the release of the preliminary budget for the Fiscal Year 2014/2015 from the City Manager's Office we would like to give our evaluation of the impacts the budget decisions will have on our department. First and foremost we understand that there are finite resources and each department must live with the budget they are given and use those monies in an efficient and cost effective manner. We are fully prepared to do this, however we feel that expectations need to match funding levels.

When we submitted our department budget we asked for two additional FTE's. These two positions were going to work day shift and help out with fire prevention, emergency management, fire and EMS training, and provide relief staff to reduce overtime. Fire Department Accreditation was identified as a goal of the City Council. This process takes years to complete and involves training, self-assessment, development of a strategic plan, standard of cover and standard operating procedures, as well as other steps. With our current work load and increasing call volume we cannot expect progress towards this goal at the current staffing level.

In addition, we along with police and several other departments had asked for a separate cost center and a half time FTE position for emergency management. With no new positions being filled, progress on the Council Goals of establishing emergency caches and updating our Emergency Operations Plan will be severely hampered. Lincoln County is currently updating their Emergency Operations Plan utilizing the consulting firm that developed their current plan. This same firm also developed our EOP. Their quote for updating our plan was \$10,000. With the elimination of these funds from the proposed budget we do not have the funding available to do this.

We had requested several items in capital outlay including \$8,000 for fire hose, \$20,000 for a new cardiac monitor/defibrillator and \$10,000 to bring our ambulance up to state requirements. Our current monitors were bought used through State Surplus and are 10 years old, nearing the end of their functional lives. One of them just went in for repairs costing several hundred dollars. Less than a month after getting it back it is being sent in again for the same problem. Without these monitors we are unable to treat patients at an

ALS (advanced life support) level. Having a transport capable unit would allow us to be able to transport a patient to the hospital in the event of a mass causality incident or when the County is out of ambulances, an occurrence that is happening more and more.

We are grateful funding was given to purchase and outfit a new fire engine. Our current first and second out engines are both over 20 years old and showing their wear. Unfortunately, to fund this purchase in this next fiscal year we will have to deplete our reserve funds. This will leave us in a bad position for funding of future apparatus replacement needs. In the next few years we should be replacing two more engines, two rescues and one staff vehicle. This requires monies be placed in reserve each budget year unless the Council wishes to explore other funding options.

We hope this provides information needed to make important budgeting decisions and thank you for your time and consideration of our funding needs. Please feel free to ask us for clarification on these issues.

Respectfully submitted,
Rob Murphy, Assistant Chief/Fire Marshal