2015-2016

BUDGET COMMITTEE HANDBOOK

N.E. 71st and Avery Housing Construction

Big Creek Force Main on Oceanview Dr.

Airport Runway Reconstruction

Newport Library Renovation

Preliminary Meeting-March 18, 2015 at 6:00 P.M.

First Meeting-April 29, 2015 at 5:00 P.M.

Second Meeting-May 13, 2015 at 5:00 P.M.

Third Meeting-May 20, 2015 at 5:30 P.M.

Mission Statement: The City of Newport pledges to effectively manage essential community services for the wellbeing and public safety of residents and visitors. The City will encourage economic diversification, sustainable development, and livability.

CITY OF NEWPORT

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Submitted by:	SPENCER R. NEBEL, BUDGET OFFICER
Budget Committee:	SANDRA ROUMAGOUX, MAYOR
	FRED SPRINGSTEEN
	ROBERT SMITH
	PATRICIA PATRICK-JOLING
	JANET WEBSTER
	DON HUSTER
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Finance Department:	MICHAEL MURZYNSKY, FINANCE DIRECTOR
	LINDA BROWN, ASSISTANT FINANCE DIRECTOR
Department Heads:	MARK MIRANDA, POLICE CHIEF
	ROBERT MURPHY, FIRE CHIEF
	TED SMITH, LIBRARY DIRECTOR
	DERRICK TOKOS, COMMUNITY DEVELOPMENT DIRECTOR
	JIM PROTIVA, PARKS & RECREATION DIRECTOR
	TIM GROSS, PUBLIC WORKS DIRECTOR
	STEVEN RICH, CITY ATTORNEY
	PEGGY HAWKER, CITY RECORDER/SPECIAL PROJECTS

CITY OF NEWPORT
NEWPORT URBAN RENEWAL AGENCY
ADOPTED BUDGETS FOR FISCAL YEAR 2015-2016

BUDGET MESSAGE

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April 24, 2015

To: Members of the Budget Committee

Pursuant to the City Charter chapter VIII, section 34(d)(6,) it is the responsibility of the City Manager to prepare and administer the annual budget for the City of Newport and the Newport Urban Renewal Agency. Pursuant to Oregon law and the City Charter, it is my pleasure to present the proposed budgets for the City of Newport and the Newport Urban Renewal Agency for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

BUDGET PROCESS

Budget Schedule

Work on the annual budget was initiated in January 2015. Since that time, the Finance Director, department staff, finance department personnel, and I have been working on various aspects of the proposed budget for review by the Budget Committee. The City Council's first involvement with the budget process was through a goal setting session that was held on February 23, 2015. During this session, the City Council heard presentations from each of the department heads; reviewed various upcoming issues; and identified those items of importance to be considered at budget time. In addition to the departmental goals, the Council prioritized goals for the 2015/2016 fiscal year. The goals were presented to the Budget Committee at the March 18, 2015, preliminary Budget Committee meeting for further comment. Following a public hearing, the Council formally adopted goals for the 2015/2016 fiscal year at the March 16, 2015, City Council meeting. A report on the disposition of the goals is included in the budget message.

The complete schedule for the preparation and approval of the 2015/2016 fiscal year budget is as follows:

Budget Calendar for 2015/2016 Fiscal Year

Preliminary Budget Worksheets (City and NURA)
Distributed to Department Heads .....Friday, January 23, 2015

- ***Preliminary Detail Worksheets – (Keep to develop budget)***
- ***Personnel Forms .....Return to Finance by February 13, 2015 ****
- ***Capital Outlay***
  Equipment ($5,000) and up) .... Return to Finance by February 13, 2015
  Projects .....Return to Finance by February 27, 2015

Goal Setting Meeting with City Council and Department Heads..... Monday, February 23, 2015

Final Budget Worksheets for Proposed Budgets with
Eight-Month Actuals (maybe seven) through February 2015.....Thursday, March 5, 2015

Submit Department Proposed Budgets and Narratives to Finance.....Monday, March 9, 2015

Public Hearing on Proposed Council Goals for 2015-16.....Monday. March 16, 2015 *

Finance Completes Department Budget Requests Process and
Makes Final Requests Available .....Tuesday. March 17, 2015

Department Heads' Group Meeting on Capital Outlay (Projects & Equipment)
Review of Requests and Prioritizing Projects.....Tuesday, March 17, 2015

Preliminary Meeting of the Budget Committee.....Wednesday, March 18, 2015

Department Heads' Meetings with Budget Officer to Review, Revise
and Balance Budgets (City and NURA) .....Wednesday, March 18 through March 20, 2015

Final (wrap-up) Meeting on Capital Projects (City and NURA) .....Friday, March 27 2015

Publish First Notice of Budget Committee Meetings (City and NURA) .....Friday, April 3, 2015
(Finance only....To paper on March 31, 2015)
Budget Officer Completes Budget Message .....Friday, April 10, 2015

Completed Proposed Budget to Printer .....Wednesday, April 15, 2015

Publish Second Notice of Budget Committee Meetings (City & NURA) .....Wednesday, April 15, 2015
(Finance only....To paper on March 31, 2015)
Distribute Proposed Budgets to Budget Committee & Department Heads ....Monday, April 27, 2015

First Budget Committee Meeting .....Wednesday, April 29, 2015

- ***Appoint/Elect Presiding Officer***
- ***Receive City and NURA Budgets and Budget Message***
- ***Public Hearing on Possible Uses of State Shared Revenues***
- ***Review Budget Documents and Discuss Relevant changes***
- ***Respond to Questions from the Budget Committee***
- ***Provides for Members of the Public time for Input, Questions and Comments***
- ***Present Report on Financial Policy of UEFBs and Contingencies***

Second Budget Committee Meeting .....Wednesday, May 13, 2015

- ***Budget Committee Deliberations***
- ***Respond to Questions from First Meeting***

Third Budget Committee Meeting .....Wednesday, May 20, 2015

- ***Respond to Questions from Second Meeting***
- ***Budget Committee approval of the Budget Documents (City and NURA)***
- ***Approval of Ad Valorem Property Tax Amount or Rate for City General Fund and City Debt Service Funds and the NURA***

Publish Notice of Budget Hearing (only once required) .....Friday. June 5, 2015

Publish Financial Summaries (separate City and NURA)

Budget Public Hearing .....Monday, June 15, 2015

- ***Public Hearing on Proposed Uses of State shared Revenues***
- ***Separate Public Hearings on City Budget and NURA Budget***
  Adopt Budgets and Make Appropriations (City and NURA)
  Impose and Categorize Taxes for City and NURA

Transmit Tax Certification Documents.....Wednesday July 15, 2015

- ***To County Assessor by July 15, 2015***
- ***File Budget Document with County Recorder and Designated Agencies.***

The Budget Committee meetings will take place on Wednesday, April 29, at 5:00 P.M.; Wednesday, May 13, at 5:00 P.M.; and Wednesday, May 20, at 5:30 P.M. in the City Council Chambers. Public comment will be taken by the Budget Committee at 6:00 P.M. on each of the meeting nights. The process for the budget review will include a complete overview of the budget at the April 29, 2015, meeting. At this time, any member may suggest specific changes to a proposed expenditure or revenue in the budget as the page-by-page budget review is being completed. The changes will not be debated or discussed by the Committee at the April 29, 2015, meeting. Any items identified for further consideration by individual members of the Budget Committee will be presented with staff comments for the Budget Committee's consideration at the May 13, 2015 meeting. At this meeting, the Committee will discuss possible modifications to the proposed budget suggested by individual members of the Budget Committee, and determine, by a majority vote, which items shall be modified as part of an approved budget. In addition, department heads will participate in the May 13, 2015, meeting to further explain any of the items that have been identified for possible modifications by individual members of the Budget Committee. At the third Budget Committee meeting scheduled for Wednesday, May 20, 2015, the Budget Committee will formally recommend approval of the budget to the City Council.

On June 10, 2015, the City Council will hold a public hearing on the proposed use of the state shared revenues and the city budget, and the Urban Renewal Agency will hold a public hearing on the Urban Renewal Agency budget. Immediately following the public hearings, final adoptions of the budgets for the fiscal year starting July 1, 2015 and ending June 30, 2016 will occur.

Budget Documents

The budget documents for the 2015/2016 fiscal year will include a cover sheet for all operating funds showing a summary of revenues, expenditures, transfers, contingencies, and fund balance for that fund for fiscal years 2012/2013, 2013/2014, the original budget for fiscal year 2014/2015, and the amended budget for fiscal year 2014/2015. In addition, the summary sheet will show the eight month actuals and estimates for the current fiscal year, along with the original request from the department and the amount proposed by the Budget Officer for the 2015/2016 fiscal year.

Following the summary sheet for each fund, the line item budget can be found showing detailed expenditures for each department or function.

A listing of equipment purchases and capital outlay projects proposed for fiscal year 2015-16 follows the detailed budget sheets in the back of the budget book along with personnel and salary information for funded positions in the city.

Please note by fund that we have also included various subtotals for expenses to help review their relationship to revenues. In addition, we are now listing full-time equivalent positions in each of the cost centers as recommended by the Oregon Department of Revenue. Finally, we have changed the reference at the end of each fund which includes expenditures, contingencies and unappropriated balanced from "Total Fund Expenditures" to "Total Fund Requirements", since this line includes more than expenditures. We have also included tabs for the various funds based on the comments from last year's Budget Committee. We are also showing more detail in the budget documents regarding specific equipment and capital outlay expenditures by fund.

Government Accounting

In order to understand the budget process, it is helpful to have an understanding of the requirements for local governments to utilize various types of funds for budgetary and accounting purposes. Many of the funds utilized by the City of Newport are required by the state. Other funds have been established to satisfy requirements of bond covenants or for financial management purposes. Finally, some funds are used for the convenience of the local government unit.

One of the goals of the Finance Department is for the City to participate in the Government Finance Officers Association (GFOA) Comprehensive Annual Financial Report (CAFR) Excellence in Reporting program. This program requires very strict adherence to nationwide standards set by GFAO for said program, with this in mind the

City is beginning the process of meeting these criteria. The City will meet these requirements by 1) realigning the fund numbers into the various funds type (General, Special, Debt Service, Capital Project and Proprietary/Internal Service Funds); 2) consolidate the unusual high number of expenditure line items into a more manageable and understandable lineup of line items, and 3) the current revenue sources will be expanded to report more line items. The best place to begin this is during the annual budget process. The document presented to the Budget Committee has these changes within the pages. The realignment of the funds can be explained by noting how they are used in the City's Operations which consist of two activities, explain below, Governmental and Business-type.

Government funds, also known as Governmental Activities, are used to account for various governmental services provided by the city that are supported by taxes and other general revenues for the city. Revenues are recognized as soon as they are both measurable and available. Revenues are considered *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary funds are used to account for operations that are financed and operated in a similar manner to private business enterprise, known as Business-type Activities. Operating revenues and expenses generally result from delivering goods and providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sanitary sewer enterprise funds and the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the costs of services, administrative expenses, and depreciation on capital assets. In this fund type, fees charged are intended to support the overall business operation. These include the Water Fund (601), Sewer Fund (602), and Public Works Fund (701). In the audited financial report that are issued by the city's independent auditors each year, these proprietary funds are shown in separate schedules in business type activities. The balance of the funds are reflected on the balance sheets for governmental funds.

Furthermore the State of Oregon requires that governmental accounting divide its financial operations into several types of operating funds which in turn follow the GFOA Standards. The General Fund (101) is the general operating fund for the City of Newport. Most of the general city services are included within this fund such as General Government and Police and Fire. The next level of funds are called Special Revenue funds and they are established to account for various revenues that are designated for a specific purpose. The Special Revenue funds for the city are as follows:

201	Parks & Recreation
211	Public Parking
212	Housing
220	Airport
230	Room Tax
240	Building Inspection
251	Streets
252	Line Underground
253	SDCs
254	Agate Beach Closure

These funds are established since the city must ensure that funds collected for a specific purpose are spent on those purposes.

The next fund type are the Debt Service funds and they are noted as:

301	Debt Service - GO Bonds
302	Debt Service - Proprietary
303	Debt Service - General
304	Debt Service - Rev Bonds

Debt Service funds are used to account for the City's various debt type for the both the Governmental and Business-type activities.

The city is utilizing a Capital Projects Fund (402) for government type activities and (403) for proprietary type capital projects activities. Finally, the city has also established a Reserve Fund (404) which is a fund being used to accumulate money for financing the cost of future property or equipment acquisitions.

The Urban Renewal Agency budget activities are shown in fund 270. The Urban Renewal Agency is a separate component for the city but for purposes of the budget presentation these expenditures are included in the joint City of Newport and Urban Renewal Agency budget documents.

ECONOMIC CONDITIONS FOR THE CITY OF NEWPORT & LINCOLN COUNTY

Local governments have been significantly impacted by the historic recession that began in the fall of 2008. Some of the impacts of this recession have been mitigated by a slowly recovering economy. Some of these signs of this slow recovery are evident in the City of Newport and Lincoln County. This economic activity can affect some revenues directly such as the city's room tax and local gas tax, while the impact on property tax is much more convoluted due to the various limitations the State of Oregon has placed on the collection of this tax. The City of Newport has had relatively stable population since the 2000 census. The population during this time is as follows:

City of Newport Population Trends by the US Census Bureau	
Year	**Population**
1990	8,437
2000	9,532
2010	9,989
2014 (est.)	10,095

Lincoln County Board of Commissioners conducted a ten-year update on the status of Lincoln County, Oregon's economy during 2014. This research was prepared by the research group, LLC of Corvallis, Oregon. There are a number of interesting findings in this report that evaluate what the sources of personal income are for families in Lincoln County. It also compares those sources by looking at the 2003 data and comparing it with 2012 data. The findings for the county indicate that 50% of net earnings comes from the various economic sectors in the community including the commercial fishing, timber, tourism, marine sciences and industrial employers. What is significant in this report is that 27% of the personal income is classified as transfers. Transfer payments include payments to individuals by Federal, State and local governments which would include Social Security, Medicare, Medicaid, Veteran's benefits, Bureau of Indian Affairs benefits, employment insurance, family assistance payments, food stamps, public pensions, etc. In addition, transfer payments include business payments to persons consisting primarily of liability payments for personal injury and corporate gifts. Furthermore, investments constitute 23% of the personal income in Lincoln County in 2012 with these payments including personal income from private investments such as rent, interest and dividends, and private pension payments as examples.

Lincoln County Sources of Total Personal Income by Sectors in 2003 and 2012

	2003		2012		Percent
	Income	%	Income	%	Change
Total Personal Income	1,495.2	100.0%	1,678.7	100.0%	12.3%
Net Earnings	814.4	54.5%	839.0	50.0%	3.0%
1. Commercial fishing, including distant water, and aquaculture	120.5	8.1%	165.5	9.9%	37.4%
2. Agriculture	2.8	0.2%	4.2	0.3%	50.5%
3. Timber	75.9	5.1%	104.9	6.2%	38.1%
4. Tourism	113.6	7.6%	135.0	8.0%	18.7%
5. Other identified	100.8	6.7%	148.5	8.8%	47.4%
a) Marine science			62.0	3.7%	
b) Other	100.8	6.7%	86.5	5.2%	
i. Paper and paperboard mills	76.2	5.1%	47.7	2.8%	
ii. Water transportation and marine cargo	0.9	0.1%	0.1	0.0%	
iii. Shipbuilding, steel fabric., other heavy cons	1.0	0.1%	2.3	0.1%	
iv. Misc. (state/fed. govt., military, comm.)	22.6	1.5%	36.4	2.2%	
6. Other not identified	400.8	26.8%	280.9	16.7%	-29.9%
Transfers	340.4	22.8%	454.2	27.1%	33.4%
Investments	340.3	22.8%	385.5	23.0%	13.3%

	2003	2012	Change
Total Employment	16,589	17,118	3.2%
Unemployment Rate	9.0	9.3	3.3%
Per Capita Personal Income	33,659	36,374	8.1%
Population	44,421	46,151	3.9%

Notes:
1. Personal income in millions of 2012 dollars, adjusted using the GDP price deflater developed by the U.S. Bureau of Economic Analysis.
2. Personal income generated by identified sectors includes direct as well as indirect and induced income. The economic sectors dependent upon the identified sectors, such as retail and service businesses, are included in the identified sectors. This means the "multiplier effect" is included.
3. The "fishing" sector is commercial fishing and includes the distant water fisheries economic contributions. The "tourism" sector includes economic contributions from recreational saltwater and freshwater fishing.
4. Marine science and research subsector was added in 2012 because of its emerging prominence. There were economic contributions from this subsector in 2003, but the included activity was scattered in mostly the "other identified" sector categories. The marine science and education subsector includes the Hatfield Marine Science Center (HMSC); Oregon Coast Aquarium; other science spending such as wave energy, community college, and cooperative fishery research; MOC-P, and ocean observing.
5. Transfers and investment personal income are only direct income, although research shows that the multiplier effect may be more than one for both of these sectors.

Source: Study for sources of personal income in 2012 and TRG (2006) for 2003. Total and per capita personal income, and population from U.S. Bureau of Economic Analysis. Unemployment and covered employment from U.S. Bureau of Labor Statistics.

In addition, the report provided an analysis of intra-county distributional differences in both income and poverty for the years 2000 and 2012. This information is as follows:

Lincoln County, Oregon, Income/Poverty by City
From the Ten Year Update on Lincoln County, Oregon's Economy

	Population		Median Income		Families Poverty		Portion of Households (2012)			
	2000	2010	2000	2012	2000	2012	Earnings	SS	Retirement	SNAP
Oregon	3,421,399	3,831,074	$53,659	$50,036	7.9%	10.8%	77%	30%	18%	17%
Lincoln County	44,479	46,034	$42,974	$41,996	9.8%	11.0%	67%	42%	21%	19%
Newport	9,493	9,989	$41,961	$47,270	12.2%	13.6%	72%	36%	18%	19%
Lincoln City	7,307	7,930	$32,732	$29,686	12.5%	15.5%	64%	41%	19%	22%
Toledo	3,438	3,465	$45,248	$45,230	18.6%	16.3%	84%	27%	8%	30%
Waldport	2,054	2,033	$43,672	$35,889	9.4%	10.0%	57%	50%	25%	27%
Depoe Bay	1,188	1,398	$46,447	$43,382	5.5%	9.8%	72%	36%	18%	19%
Siletz	1,174	1,212	$50,545	$37,188	11.0%	22.5%	72%	36%	12%	28%
Yachats	644	690	$42,370	$42,396	12.8%	2.0%	66%	54%	34%	12%

Notes: 1. Median income for 2000 Census is for 1999 adjusted to 2012 dollars, and for 2012 is ACS based on 2008-2012 aggregations in 2012 dollars.
2. Poverty proportions are from 2000 Census and ACS 2008-2012 aggregations. Poverty thresholds based on family status in both Census and ACS data sources, but methods differ and comparison caution is suggested. Example poverty threshold for a two children and two adult family is about 50 percent median income.
3. Sources of income are from ACS 2008-2012 aggregations (SS – social security, SNAP – food stamp).

Source: Decennial Census 2000 and 2010, and ACS aggregations for 2008-2012.

Please note that the City of Newport has the highest median income in Lincoln County at $47,270. The lowest median income in Lincoln County is in Lincoln City at $29,686. In 2012, Newport's families living at, or below the poverty level was 13.6%. This fell in the middle of the range with Siletz having a high of 22.5% and Yachats having the low of 2% at or below the poverty level.

The unemployment statistics for Lincoln County have been on a steady decline since 2010 when unemployment was at 10.7%. Please note, in the latest month (February) the unemployment rate for Lincoln County is now at 6.9%.

Lincoln County, Oregon Unemployment Statistics	
2015 (Feb)	6.9%
2014	8.0%
2013	8.2%
2012	9.4%
2011	10.1%
2010	10.7%

Another indicator of economic activity is construction occurring within the community.

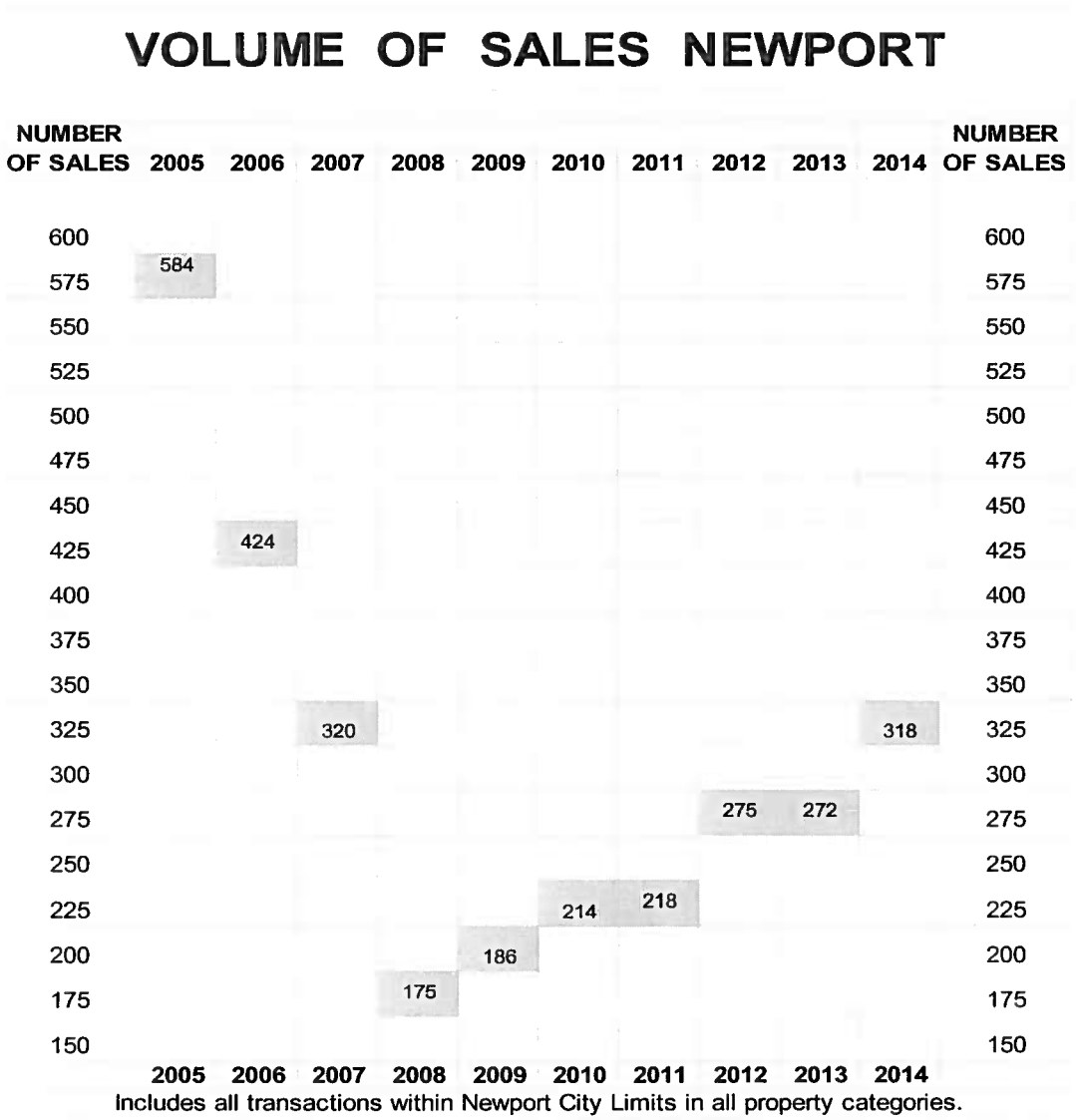
The City of Newport Construction Activity	
Fiscal Year	Construction Value
2009-10	$10,240,000
2010-11	$49,611,234
2011-12	$17,983,719
2012-13	$7,899,097
2013 -14	$10,514,890
2014-April 15, 2015	$11,099,380

As you can see from the information above, the 2012-13 fiscal year appears to be the recent bottom of construction activity within the City of Newport. The 2013-14 fiscal year showed a slight rebound and so far in the 2014-15 fiscal year, the construction activity has already outpaced the total construction activity for the 2013-14 fiscal year. Based on current level of permits that have been issued or are under review, the city is experiencing an upward trajectory with respect to new development. On the housing front, the city had 10 housing starts in calendar 2013, which is the recent low point for housing starts within the City of Newport. In 2014, the city had 28 new starts in the first three and a half months, and of the current year, we have issued permits for 10 new homes as well.

Listed below is the total market valuation of taxable property within the City of Newport over the past five years. Please note that the market information used to determine these valuations typically lag by one year, since it is a sale's study from the previous year that is used to calculate the current year values. The assessed valuation for the City of Newport had a significant drop from 2010 to 2011. However, 2014 is the first year where there is a slight increase in the market valuations. Based on sales activity that has been occurring so far in 2015, it appears the assessed valuations will continue to see growth based on preliminary sales information received by the Assessor's Office to date.

City of Newport, Oregon Total Market Valuation of Taxable Property Lincoln County Assessor's Office	
2014	$1,484,011,687
2013	$1,454,951,775
2012	$1,560,311,055
2011	$1,649,057,216
2010	$1,801,795,380

In working with the Lincoln County Assessor's Office, I requested several reports, which have been provided on the volume of sales recorded through the Assessor's Office for the City of Newport, as well as the median sales price for all housing units within the City.



Includes all transactions within Newport City Limits in all property categories.

Please note the volume of sales, recorded in the City, has been growing from a low of 175 transactions in 2008, to 318 transactions during the 2014 calendar year. Also, the current activity is about the same level of sales that was occurring prior to the 2008 crash. However, the peak in transactions occurred in the 2005 with 584 transactions occurring within the city.

Also included in this report is statistical information, compiled by the Lincoln County Assessor's Office, on the median sales of all housing units in Newport's city limits. As is the case with the other indicators, the value of the housing units sold declined to a low of $190,000 in 2013. These values have been rebounding at a fairly brisk rate with the value of homes sold in 2014 being $218,500, and the value of homes so far sole in 2015 averaging $235,000. These values are still significantly lower than the peak value in 2007 of $289,000, but exceed the 2005 median sales and are very close to the 2006 sales in the average value of housing units sold within the City of Newport.

MEDIAN SALES PRICE OF ALL HOUSING UNITS IN NEWPORT CITY LIMITS

MEDIAN PRICE	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	MEDIAN PRICE
$290,000			$289,000									$290,000
$285,000				$287,500								$285,000
$280,000												$280,000
$275,000												$275,000
$270,000												$270,000
$265,000												$265,000
$260,000												$260,000
$255,000												$255,000
$250,000												$250,000
$245,000		$244,500			$247,500							$245,000
$240,000												$240,000
$235,000											$235,000	$235,000
$230,000												$230,000
$225,000												$225,000
$220,000										$218,500		$220,000
$215,000												$215,000
$210,000												$210,000
$205,000	$204,500											$205,000
$200,000						$200,000	$200,000					$200,000
$195,000								$197,000				$195,000
$190,000									$190,000			$190,000
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
# of Sales	281	222	182	103	96	75	83	126	37	164	27	

Only includes sales of open market, arms length transactions. No duress sales. No unadvertised sales between relatives, friends, or neighbors. No bank foreclosure resales or short sales. No personal property manufactured homes.

Finally another measurable indicator of activity within in the community is data that has been collected in a consistent fashion by the Chamber of Commerce since 2006. Room occupancy in the City of Newport has been on a steady growth rate with 2014 exceeding all years of the survey with a 60.4% occupancy rate which exceeded the low rate of 53% in 2009.

City of Newport - Occupancy Report 2006 to 2015	
Accumulative % for all (8) participating hotel properties	
Year	Avg.
2006	60.30%
2007	59.80%
2008	53.79%
2009	53.00%
2010	53.64%
2011	54.25%
2012	54.95%
2013	56.45%
2014	60.46%
2015 (Jan/Feb/March)	57.41%

In reviewing occupancy information, it appears that the off season for room stays has seen a significant growth over the ten year period in which the Chamber has been collecting data. This is a good trend in that it helps even out the economic activity from tourism within the City of Newport. Also it should be noted that the occupancy survey has indicated that January and March of 2015 have set records over the ten year period with March experiencing a phenomenal occupancy rate of 65.91%. Obviously a significant portion of this can be credited to the Seafood & Wine Festival that is held by the Chamber. Also part of this statistic is likely related to the outstanding weather that has been experienced on the Coast this winter.

Overall, in reviewing these various economic indicators, it is clear the local economy for the City of Newport and Lincoln County is seeing a very measurable recovery from the great recession that occurred in 2008 with the impact of that recession lingering to this present day. This is good news for the region and the City of Newport. With the various issues that are on the horizon including the expansion of OMSI, Oregon State University's announcement of creating a Marine Studies curriculum for undergraduate students in Newport and other private developments that are underway it is my belief that the city can expect the current recovery to continue for the near term foreseeable future.

BUDGETARY TRENDS

Historic revenues and expenses have been compiled as part of the evaluation of past fiscal trends. This information helps to project future revenues and expenses for the city. It is my plan that for next year's budgeting, various revenues and operating expenses will be projected out for a number of year to determine the city's capacity to either expand or contract services and/or revenues over time. For the development of the budget for the fiscal year beginning July 1, 2015, a general review has been completed of the historic revenues and expenditures incurred by the city in each fiscal year. In the future, this will serve as a basis for projecting longer term trending information that will be considered by the management team, Budget Committee and the City Council in developing future budgets. Time did not allow for this level of analysis to be done in preparation of the proposed budget for the fiscal year beginning July 1, 2015.

Property Taxes

The city's single largest source of revenue for the operation of the General Fund comes from property taxes. The city has seen a steady growth in this revenue over the past years, which is used to fund the major operations of the city, including police, fire, and general government. The State of Oregon has passed a number of initiatives that impact the amount of property taxes paid to local governments, including Measure 5 which passed in 1990, and Measure 50, which passed in1996. Measure 5 imposes a limit of $10 per $1,000 of real market value for the overall payments of general government taxes. Please note that voter approved general obligation bonds are exempt from this calculation. Measure 50 placed permanent rate limits on taxes in districts and changed the concept of assessed values as used in calculating the tax rate. The assessed evaluations of individual properties are limited to a three percent increase per year.

The City of Newport has not been significantly impacted by compression, which results when the rate limits enacted by Measure 50 are exceeded on individual properties. Compression applies to the real market value of properties rather than the assessed valuation. If taxes being raised on an individual property exceed $10 per $1,000 for all general government uses, less general obligation debt, then the tax bill for that property is reduced or "compressed." In understanding the future growth of property tax revenues, the impacts of Measure 5 and Measure 50 will need to be periodically examined. The history of the collection of current property taxes for the city is as follows:

Current Property Taxes		
Fiscal Year	Taxes Received	Percent Change
07-08	$4,156,378	-
08-09	$4,308,044	3.65%
09-10	$4,410,253	2.37%
10-11	$5,194,132	17.77%
11-12	$5,489,776	5.69%
12-13	$5,610,803	2.20%
13-14	$5,697,050	1.54%
14-15 (est.)	$5,731,838	0.61%

Please note that in fiscal year 2010/2011, the city realized a 17.77% increase in its General Fund tax collections as a result of the closure of the Northside Urban Renewal District. Once this tax increment financing district was closed, all taxing units, including the City of Newport, began receiving the portions of the taxes that were diverted for various redevelopment projects within the Northside Urban Renewal District area. During the past two fiscal years, the growth in property tax revenue has flattened out. Please note that these revenues lag economic conditions by about two years. The city should continue seeing a modest growth in property tax revenues for the foreseeable future.

Other Major Revenues

Other significant sources of revenues for the City of Newport include the transient room tax and local gas tax, state shared revenues, state gas tax and franchise fees, and line undergrounding fees from various utilities utilizing the city's right-of-way or being granted an exclusive franchise within the city. An historic review of revenues from these significant sources of funds follows:

Two statistics that the city collects locally that indicate tourism activity include the room tax and gas tax revenues. Ordinance No. 1984 authorizes the collection and use of a one cent per gallon motor vehicle fuel tax on motor vehicle fuel dealers that sell or distribute fuel in the city from November 1 through May 31 of each year. This tax increases to three cents per gallon from June 1 through October 31 annually. Since the gas tax is a fixed amount on gallons of gasoline sold in the city, this is a good indicator of tourism and economic trends in the community. Another important indicator of the tourism business is the collection of transient room taxes. The city collects a 9.5% tax on room rentals in the city. Please note that an increase in room taxes reflects several possible scenarios, including an increase in occupancy and in the prices of rooms. Both of these occurrences are indicators of economic growth. A recent history of the transient room tax and gas tax collections follows:

Tourism Related Taxes		
Fiscal Year	**Transient Room Tax**	**Newport Gas Tax**
07-08	$2,242,760	-
08-09	$2,229,833	-
09-10	$2,278,501	$59,839
10-11	$2,297,743	$139,689
11-12	$2,367,590	$150,063
12-13	$2,419,698	$176,114
13-14	$2,764,050	$155,463
14-15 (est.)	$2,813,781	$180,000

Furthermore, three additional key revenues include:

Other Major Revenues			
Fiscal Year	**State Gas Tax Fund 302**	**Franchise Fees Fund 101/305**	**State Revenue Share Fund 101**
07-08	$488,207	$903,022	$108,248
08-09	$405,125	$870,131	$97,558
09-10	$439,764	$1,087,424	$92,375
10-11	$510,880	$917,554	$80,119
11-12	$547,261	$1,067,719	$130,131
12-13	$538,094	$993,622	$110,800
13-14 (est.)	$531,965	$1,015,000	$112,000

Overall, the city has seen some variation in each of these revenues which have been caused by the impacts of the Great Recession with a gradual recovery occurring more recently.

A portion of the state gas tax, collected by the state, is returned to local units of government for maintenance of local streets. The franchise fees consist of the fees that are collected from various users of the city's right-of-way, or from companies that are provided an exclusive franchise in order to serve Newport's citizens. In addition, the franchise fee revenues include line undergrounding fees that are paid by the electrical company, and are designated in a separate Line Undergrounding Fund (305). While these funds have varied over the years, a stronger economy generally provides more revenues to the city to fund various government operations.

Water, Sewer, and Infrastructure Fees

The City of Newport provides for the storage of raw water, the filtration of this water source into safe drinking water, and then distributes this filtered water throughout the city for the customer use in their homes or businesses. The city also runs a completely separate system that collects wastewater from various homes and businesses and transports that

wastewater through a series of lift stations to the wastewater treatment plant where the wastewater is cleaned and then discharged into the Pacific Ocean, and biodegradable sludge is deposited on land from the wastewater operation. With Newport's rugged terrain, the city has a significant number of lift stations to force sewage uphill into gravity systems that ultimately lead to the wastewater treatment plant. Each of these lift stations requires a significant amount of maintenance and many of the lift stations have to be replaced in order to avoid failures which cause untreated sewage to be discharged in area waters at various locations in the city. Maintaining safe drinking water at every home and business, and collecting the sewage that results from various homes and businesses, is a very complex and expensive operation, and assures that the drinking water is safe and that the wastewater discharged into coastal waters is clean so as not to negatively impact the environment. Finally, the city maintains a system of ditches and storm sewers to collect rain water and transport it to appropriate outfalls which adds a third separate function under many of the city streets.

The systems of water mains, sewer lines, and storm sewers in many areas of the city are reaching the end of their useful life. In recent years, the City Council has increased the rates to both eliminate operating shortfalls in these funds and to provide the necessary infrastructure funds to begin rebuilding portions of aging water and sewer lines and components in the city. The city has undertaken a major evaluation of its infrastructure, and has prioritized various projects that need to be done in order to begin the process of rebuilding these utility systems. The City Council previously adopted a capital improvements surcharge to help facilitate various infrastructure replacements in the city. This surcharge is collected on the water bills. Furthermore, the city has increased water and sewer rates in order to generate sufficient funding for the safe operation of the water and sewer systems, as well as for capital needs to replace lift stations, water mains, booster stations, water tanks, and other parts of the infrastructure system, necessary to provide for a sound and safe system to continue serving the city into the future. The water and sewer charges collected by the city over the past years follows:

Water, Sewer, and Infrastructure Revenue			
Fiscal Year	**Water User Charges Fund 303**	**Sewer User Charges Fund 304**	**Capital Improvement Surcharge Fund 601**
07-08	$1,717,891	$2,227,673	-
08-09	$1,888,891	$2,394,222	-
09-10	$1,816,018	$2,414,461	$410,172
10-11	$1,969,600	$2,485,945	$424,871
11-12	$2,220,881	$2,642,935	$458,286
12-13	$2,745,603	$3,208,295	$513,425
13-14	$3,254,281	$3,537,325	$549,103

There has been a significant increase in revenue in order to be able to fund needed infrastructure improvements into the future for the city. The City Council established an Infrastructure Task Force to evaluate this strategy with a report being provided to the City

Council on January 6, 2014. The report suggested that the City Council redirect this effort from utilizing a "pay as you go" approach which relies on utility rate increases to pay for immediate capital project needs to a process in which major segments of the work would be bonded and paid back over time. The impact of the alternative approach is for overall lower future utility rate increases for residents in exchange for allocating these costs over a 20-year period when the bonds would be paid back through utility rates. There is merit in considering this type of plan since the users of the water and sewer utility system over the next 20 years will be paying for improvements that they are enjoying during this time. Furthermore, with the typical life of underground utility systems, the rate payers will, at some point in the distant future, enjoy a period of lower rates and/or will establish replacement reserves once these debts are satisfied.

Expenditure Trends

Listed below are various expenditure trends within the city's General Fund including personal services, materials and services, and transfers to other funds. These are the most significant categories of expenditures from the General Fund. I have included the original budgeted amount, as well as an estimate of the year-to-date expenditures. Please note that the budget numbers are significantly higher than what we estimate will be expended this year. This is in part due to a number of vacancies that were budgeted but not filled in the fiscal year. Materials and services have shown a significant growth over the past three years as well. Finally, the General Fund supports other funds such as the Airport Fund, the Recreation Fund, and Street Fund which are reflected as fund transfers in order to provide operating and capital outlay dollars for these operations. Listed below is financial information for the past three years broken down by these three categories:

General Fund				
	11-12	12-13	Amended Budget 14-15	Estimated 14-15
Personal Services	$5,686,017	$5,838,843	$6,540,704	$6,170,025
Materials & Services	$2,400,925	$2,794,323	$3,260,101	$2,963,321
Transfer to Other Funds	$1,091,777	$859,912	$1,479,403	$1,479,403

On reviewing expenditures, it is important to keep a balance between personnel costs and materials, services, and proper reinvestment in equipment, tools, special services and other activities necessary to continue keeping a city organization healthy and to meet the needs of the citizens of the community. During times of some economic uncertainty, I am always much more comfortable reinvesting in city facilities, buildings and infrastructure rather than adding to the city's payroll. In the event the city makes a decision to replace $80,000 worth of playground equipment, that purchase represents a onetime capital investment that will be good for a decade or two. If the city considers adding a job as part of the budget process, and that job with fringe benefits equals the same $80,000 in the current fiscal year, the real result of that decision will cost the city

not $80,000 but $800,000 over the next ten years without factoring any inflation. As the city looks for ways to meet the capital costs to sustain its buildings, parks and other facilities, the city also needs to be aware of the long term impacts of adding staffing to the city organization. As Finance Director, Mike Murzynsky, and I become more confident in our understanding of Newport's finances, we will be able to do the types of projections that can help guide these decisions in the future. Good data is critical to make good projections.

REVIEW OF FINANCIAL ACTIVITY FOR THE 2014/2015 FISCAL YEAR

In developing the budget for the 2015-16 Fiscal Year, it is critical to have a clear understanding of how the various funds will finish the current fiscal year. These estimates form the basis of the beginning fund balance for the next year. They also provide a look at where the revenues and expenditures are anticipated to end up as compared to the budget numbers projected last year at this time. The department heads are asked to project the expenses for each of the departmental budgets. The Finance Department typically does the projections for revenues for the City's funds.

Last year we were transitioning from budgeting major capital outlay items in general line items to budgeting these projects on an individual basis. This was to improve both the ability to understand what has been budgeted as well as to increase transparency for the City's budget process. In order to create a point of beginning, last year I had asked department heads to project that we would expend the entire project amounts if a project was going to be initiated prior to the end of the fiscal year. This enabled us to transfer out of the various operating funds sufficient appropriations to designated capital outlay funds. During the first five months of the fiscal year, the City Council appropriated through budget amendments the amount of funds that were unexpended as of June 30th for each of these capital projects. This established a specific appropriation for each project that got carried over to the new fiscal year, as well as specific appropriations for those projects that were budgeted as part of the 2014-15 budget year. This practice has placed us in a much better position to understand the funds that are both available and necessary to complete various projects.

In attending this year's budget updates by the Oregon Department of Revenue, I explained the process that we utilized last year for capital outlay projects that would carry over into the next fiscal year. The Oregon Department of Revenue has indicated this practice is not consistent with Oregon Budget Law, which requires an estimate to be made of the anticipated expenditures for projects that are carried over into the next fiscal year. As a result of this conversation, and with good budgetary information on our various capital outlay projects, this year we are providing an estimate of what the expenditures may be in the current fiscal year, and will carry over the amount anticipated that will be necessary for the next fiscal year in the budget document. Since these are only good faith estimates, it will still likely require budget amendments at some point in the next fiscal year for these carry-over projects where our estimates need to be adjusted. This practice will better meet the intent of Oregon Budget Law.

In developing last year's budget, there were certainly limitations in interpreting the previous year's budget with the change of both the City Manager and Finance Director during that fiscal year. Interim Finance Director, Bob Gazewood, did an excellent job in trying to pull together information to make good decisions for the current fiscal year budget. As we continue the transition with new Finance Director, Mike Murzynsky, the financial evaluation of the current fiscal year is continuing to improve. This will help facilitate better budget estimates going forward into the next fiscal year. There are still some uncertainties with some of our financial estimates; however I believe we will continue to be conservative in our estimates which will likely place the city in a stronger position than what is anticipated with the 2014-15 year estimates, as well as the projections for the next fiscal year.

General Fund

Overall General Fund revenues and transfers are expected to exceed the original projected funds by $175,000. Transient Room taxes are running about $192,000 ahead of what was projected in the last year's budget. In reviewing the revenues, you may note that franchise fees appear to be well ahead of the budget amount. Part of this increase is a shifting of some of the franchise fees that had been included in the miscellaneous sales and services line. You will note that the miscellaneous line item is falling below projections with this adjustment. Please note that the budget anticipated receiving $196,000 in FEMA funds. These FEMA funds are now anticipated to be received in the 2015-16 Fiscal Year.

In reviewing the expenditures, one significant change you will see throughout the General Fund and several other funds was a reduction in the appropriation amount for contracted legal services in various departmental funds. These line items were reduced in the current fiscal year once an in-house attorney was hired by the City Council, and a separate City Attorney cost center was established. A new City Attorney cost center can be found under legal (1040). This cost center includes approximately one-half a year of expenses for the City Attorney. Please note that some costs for preparing the City Attorney's offices were allocated to various existing accounts prior to establishing this cost center.

The Human Resources cost center (1052) is coming in significantly under budget. This was due to the position being vacant for a portion of the fiscal year. The Safety budget (1053) which was a new cost center last year, is anticipated to be significantly below the appropriated budget by nearly $30,000. The Police budget (1070) is also anticipated finishing approximately $200,000 under the appropriated amount for the current fiscal year. Please note that there were multiple vacancies in the Police Department during the course of this past fiscal year that led to significant lower personnel expenses that projected. Likewise, the Fire Department (1090) is projected to finish the year over $200,000 under budget. Again a significant portion of these savings were the results of vacancies within the department. However, please note that overtime costs were significantly higher than projected. This was necessary to cover the times from the vacancies within the department.

The Library cost center (1100) is expected to finish under the current year amended budget. There was a significant adjustment in the building and grounds line item to account for the work that was being paid for by the Library Foundation to the Library building. This amendment was off-set by the $80,000 budget amendment that was approved by the Council reflecting the contribution from the Library Foundation.

Facilities cost center (1310) appears to be finishing significantly under budget. While the facilities capital projects cost center (1320) is appearing run over budget for this fiscal year. These two should off-set.

The cost center for custodial operations (1350) was not staffed during this fiscal year. It was anticipated that a new RFP would be issued for custodial services for the city, which would exclude maintenance of the city's standalone restrooms. This RFP was not issued during the fiscal year, and is currently out now. Again it is anticipated the city would take over maintenance of the exterior restrooms as part of this new custodial agreement requiring staffing of this position, which is divided between the General Fund, and the Water Fund.

Non-department cost center is appearing to run about $90,000 ahead of budget. This is due to a capital projects transfer to Wastewater in the amount of $96,621. This item will need to be picked up in a budget amendment prior to year end if the overall cost center requires adjusting.

The projected fund balance for the General Fund at the end of the 2014-15 Fiscal Year is projected to be $2,595,000. This ending fund balance includes a net difference between revenues obtained and expenses occurring during the fiscal year, plus folding the remaining contingency that is anticipated to remain at the end of the fiscal year.

Other City Funds

The Parks & Recreation Fund (201) will appear to finish the year ahead of the budgeted revenues and transfers by a little over $34,000 with expenditures projected by the department to run $436,000 under the appropriated amount by June 30th of this year.

The Public Parking Fund (211) had limited activity through the course of this fiscal year. These funds are being reserved for future projects to improve the city's parking system in Nye Beach, the City Center and the Bayfront. Likewise the Housing Fund-212 had limited activity during the course of the year. The single biggest expenditure being the appropriation to the Lincoln County Land Trust of $30,000 to facilitate work force housing.

The Airport Fund (220) revenues are expected to run ahead of the projected amounts by $200,000, while expenditures are projected to fall approximately $87,000 below the amount appropriated. Part of this was the vacancies throughout the fiscal year one full-time funded position at the Airport with the rest of this amount occurring in expenditure for various supplies under the appropriated amounts.

In the Room Tax Fund (230) revenues are projected approximately $178,000 above the projected amounts. This is primarily the increase collection of room tax funds as a result of a robust tourism year. Expenditures in the Room Tax Fund are running significantly below the appropriated amount. This will allow some funding for tourism related capital projects going forward in the 2015-16 fiscal year.

In the Building Inspection Fund (240), the revenues are running at anticipated amounts for this fiscal year, with expenses running below the appropriated amount by $68,000 at the end of the fiscal year. This was due to the funded position that was not filled until later in the fiscal year.

In the Street Fund (251) revenues are coming in as projected with expenditures coming approximately $333,000 below the appropriated levels.

In the Line Undergrounding Fund (252) revenues were about $20,000 below what was anticipated. However, there was no construction activity impacting the fund with the only operation being the scheduled contribution to Debt Service for previous line undergrounding work done in the city. These funds are accumulated and then used to place electrical lines underground.

Revenues for the SDC Fund (253) fell below the anticipated amount by $160,000 with a limited amount being appropriated to capital outlay projects during the 2014-15 fiscal year.

Revenues for the Agate Beach Closure Fund ran slightly behind projections; however, the expenses projected for the fiscal year will fall substantially below the amount appropriated.

In the various city Debt Funds (funds within the 300 range) revenues and expenditures are running as projected.

The Reserve Funds (400 series) are all running within appropriated parameters.

Revenues are appearing to run ahead of the projected revenue by over $400,000, in the Water Fund (601). This increase appears to be tracking the higher occupancy rate in our area hotels as well as general water usage during this past fiscal year. Expenditures appear to be running $340,000 below the appropriated amounts in this fund.

In the Wastewater Fund (602) revenues are running a little over $80,000 ahead of the projected revenues. Expenditures appear to be running $176,000 below the amount appropriated for the fiscal year.

In the Public Works Fund (702) revenues are running at appropriated levels with expenditures running significantly below the appropriations by $175,000. This represented two positions that were budgeted but not filled within this fund during this fiscal year.

The good news is that the majority of the cost centers are performing at or better than what was projected in the development of the current fiscal year budget. The one practice that we need to continue to fine tune; however, is the danger of over appropriating funds that end up not being spent in that fiscal year. While over estimating expenditures is a good conservative way to budget, the problem is that certain programs, activities or projects that we would like to accomplish during the fiscal year cannot be funded since we are over projecting our expenditures in other areas at budget time. On the other hand, by budgeting conservatively and not spending the entire appropriations, it does allow the city to consider projects the following year from surpluses that occur in the previous year. There is always something to be said by spending "money in the bank" versus anticipated revenues. As Finance Director, Mike Murzynsky, and I continue to familiarize ourselves with the various financial trends with the city, we can continue fine tune efforts to make sure the proposed budget for the city will more reasonably match the financial needs of the operations of each of our city departments. I certainly have a higher level of comfort leaning on the more conservative side of budgeting to assure at the end of the fiscal year, the city is in sound financial shape.

GOALS FOR THE 2015/2016 FISCAL YEAR

As part of the budget preparation process, the City Council met in a work session on February 23, 2015, beginning at 9:00 A.M. and concluding at 3:30 P.M. During this time, the Council heard various reports from departments on their goals for the coming year, and developed Council goals for consideration during the 2015/2016 fiscal year. The draft goals were presented to the Budget Committee, and were scheduled for a public hearing before the City Council on March 16, 2015. Following the public hearing, the City Council unanimously adopted the goals. Some of the goals that were adopted will have a budgetary impact on the upcoming budget while others will affect staff time and priorities during the course of the next year. The complete 2015/2016 Goals for the City of Newport can be found on the city's website at www.newportoregon.gov.

City Operations

1.1 Create an online dashboard that would include the financial reporting on project costs and schedules for Public Works Projects.

It is our goal to establish a timely mechanism to report costs on various projects for the benefit of Engineering, Finance Department, City Management and the City Council. Once this is created, it should not be too difficult to have this report be available on the City's website on an ongoing basis. It had been our hope that we would have this up and running during this current fiscal year. With the realities of the changes that the Finance Department has undergone under new leadership, I am pushing that date back to October 1, 2015, with our intent to have online version of this program by January 1, 2016. There are sufficient operating funds to cover the anticipated costs to implement this goal.

1.2 Proceed with discussions of reorganization of the Newport Municipal Airport with various stakeholders.

The Airport Committee has been exploring the possibility of contracting the operations and FBO services at the Airport out to a private contractor. They anticipate forwarding a report to the City Council following their June 2015 meeting. In addition, the City Council will be convening an Airport Stakeholders group to discuss the regional role that the Newport Municipal Airport should be playing. These discussions may have an impact on the regionalization of the Newport Municipal Airport. It is anticipated this group will be convened before the end of the current fiscal year with these discussions being concluded before the end of the calendar year. Please note that this is timely and that the Airport is anticipating proceeding with the Airport Master Plan over the course of the next year. The findings from the Regional Task Force will be very timely as part of that master planning effort. Also the Airport has been budgeted with three full-time employees through the course of the fiscal year.

Facilities & Infrastructure

2.1 Install streetlights for the Newport Library.

Account 101-1100-7200 has $50,000 included in the proposed budget for Library light pole installation.

2.2 Proceed with the replacement of the HVAC System at City Hall

Two hundred and seventy-five thousand dollars ($275,000) has been appropriated in line item 101-1320-73200 for placement of the City Hall heating system.

2.3 Move forward with Stage 2 of the Library Strategic Redevelopment Plan.

One hundred and fifty thousand dollars ($150,000) has been appropriated in line item 101-1100-71200 for the creation of a teen space area within the Library facility. Of this amount, 101-1900-44004 can be found as a revenue from Library Foundation which has committed a grant of $100,000 with the understanding that the City would cover $50,000 of this project.

2.4 Develop a long term financing plan for City facilities and begin funding that plan.

The City has established reserves for Police and Fire equipment needs, the City currently does not have any program to fund reserves for the replacement of buildings. In fact, the current funds available for capital outlay improvements to buildings is not sufficient on an ongoing basis.

The Infrastructure Task Force spent a fair amount of time reviewing water, sewer and storm sewer needs of the City, and initiated a cursory review of facilities. It is premature to establish a funding mechanism in this current fiscal year. It is my intent to bring a report back to the City Council in February 2016 on strategies that could be implemented to better address the capital needs of city facilities.

Community Development

3.1 Pursue City beautification with flower plantings, stronger code enforcement, annexation of certain South Beach properties, and billboard ordinance modifications.

This goal has multiple aspects that relate to improving the aesthetic beauty of Newport. The majority of the items listed in this goal are regulatory in nature. It is my intent to have staff develop a report on stronger code enforcement, billboard ordinance modifications and potential annexation of South Beach properties that will be presented to the City Council in a work session in August 2015. This work session would explain what level of enforcement we are currently providing and discuss alternatives that could be considered relating to enforcement activities. Following this work session, the City Council can provide further direction as to Council expectations in the future. The proposed budget anticipates the same level of staffing for regulatory issues in the coming fiscal year. With the issue of other forms of beautification such as flower planting, there are a number of current limitations that exist. The City's current level of staffing is minimal when it comes to addressing various areas that are currently landscaped and expanding flower planting on public property will require additional personnel resources if they are to be maintained by the city. Furthermore, long term commitments from volunteers to maintain certain planted areas are difficult to sustain. While volunteer groups do a great job of planting the flowers, there is less enthusiasm about the weeding, watering and maintaining flower beds throughout the city utilizing volunteer groups. The curb appeal of the community can; however, be significantly improved through well maintained plantings. This may be an area that an ad hoc group could be formed to explore what types of improvements could be planned and adequately maintained to enhance the community. It is my intent to present a report to the City Council on beautification issues at the same time we discuss the regulatory aspects of improving the aesthetics of the City of Newport.

3.2 Proceed with an update of the City of Newport's Parks Master Plan

In the SDC account 253-3650, partial funding has been allocated to complete this task. From a staff standpoint, it would be better to undertake this effort after the completion of the municipal pool project. This will free up staff time in order to make the most out of this planning process. Furthermore, we will be able to obtain the balance of the funds necessary to complete this work in the 2016-17 fiscal year budget.

3.3 Make a concerted local effort, involving the building owners and lot owners of the City Center to repair their buildings

City staff will work with the City Center Committee to discuss approaches that could be taken in order to create a climate for reinvestment in City Center buildings. There is potential for the North Side Urban Renewal District to play a role in this process as well. It may be possible to combine additional enforcement with some financial incentives to improve the aesthetics of these buildings. It is my intent to bring back a report to the City

Council in November of 2015 discussing potential strategies for addressing this goal. There are no financial implications with the proposed budget relating to this goal.

3.4 Encourage economic development by being friendly to small businesses and finding ways to make Newport a better place for small businesses success.

City's play a variety of roles that relate to the business community, which includes streets, water mains, storm sewers, sidewalks and other types of infrastructure; public safety services from Police and Fire; marketing to attract tourists to the area; providing arts, culture and recreational facilities to make cities a good place to live, work and play. In addition, cities are regulators to protect the health and safety of the people that visit this community through the enforcement of building codes, blight enforcement and other similar efforts. The city is a regulator in creating rules as determined by the governing body to create and develop the type of community that the people of Newport collectively wants. Finally, the city has the obligation to collect revenues to support infrastructure regulations and impacts that developments have on the taxpayers of the community. In my observations, I think the City of Newport has done a good job of balancing these various roles in order to adequately address community concerns with the need to allow businesses to sustain, grow and diversify within the City of Newport. I believe it is incumbent upon a city organization to provide clear expectations for the business community and to deal with regulatory issues on an equitable basis for the entire business community.

Two new initiatives that are addressed in the upcoming budget include the intent for the city to take over electrical inspections from the County with our new full-time building official. This will create one stop shopping for all building permits and land use permits with the Community Development office. Furthermore, the budget proposes to utilize funding from the SDC administrative fund to evaluate our current formulas for determining impact fees on projects. Impact fees are intended to address various capacity needs that are impacted by new developments. In the State of Oregon, it has been determined that projects should bear the financial burden for setting up a structure, instead of the individual taxpayers. It is certainly appropriate; however, to review the current allocation methods for these charges to determine that they are reasonably addressed on the impact that various types of projects will have on various aspects of the City's infrastructure.

3.5 Create a larger more prominent display for Coast Guard memorabilia within the City of Newport

The City of Newport has been designated as a "Coast Guard City USA" by Congress. Please note this designation is included on the City's entrance signs, as well as on city letterhead and in other ways within the community. I have heard suggestions of placing a maritime flag display on the grounds of City Hall to creating a display area within City Hall to recognize and celebrate the relationship between the City and the Coast Guard in Newport. It is my suggestion that the Mayor and City Manager meet with the local Coast Guard based Commander to discuss how this might best be accomplished with a report

coming back to City Council in December 2015. This will enable the City Council to either consider appropriating funds out of contingency for project in the current fiscal year, or identifying funding for the next fiscal year in order to actually proceed with this recognition.

Public Safety

4.1 Pursue the hiring of Fire Prevention Officer/Emergency Management Manager

During the first rounds of my draft budget, I included funding for this position based on the priority that the Council had placed on trying to fill this position. As I was reviewing available resources, I eventually eliminated the recommended funding for this position in the proposed budget despite the value it would bring to the city organization. The city is currently filling the position of Deputy Fire Chief in the Fire Department. I believe there needs to be more internal discussion as to how the emergency services function can best be handled within the organization. At a staff level we will discuss these options in conjunction with the budget process and I may bring back an alternative recommendation on this particular issue. I am always very cautious about adding new positions to an organization that has its challenges supporting its current obligations from both a personnel standpoint as well as reinvesting in buildings, parks and other infrastructure with limited tax dollars. Creating a new position has a commitment beyond the one year salary and benefits reflected in the current year for that position. The financial impact of this position would be nearly a million dollars over the next decade on city finances. The proposed budget does not contain funding for this requested position.

4.2 Assign new Police Officer to the Lint Team

Police Chief Mark Miranda has indicated there are sufficient funded positions in order to commit an officer to the LINT Team. The problem that the department has encountered is the high rate of turn over that we have recently had within the department, which has prevented us from naming a person to this position. Perhaps if there was an additional position funded and staff was designated to the LINT Team, then we may be able to better guarantee our involvement with this program. I have not included a new position designated specifically for LINT in the proposed budget and do not believe we could support an additional position at this time. We are committed to naming one of our existing positions to the LINT Team once our staffing situation has stabilized, and if the LINT Team continues to operate.

4.3 Jointly fund a School Resource Officer with Lincoln County Schools

I have included funding for this position contingent upon funding by the Lincoln County Schools. The contribution from the schools is reflected in 101-1900-44006 with the compensation being included in the personnel services for the Police Department 101-1070-50110 et al.

This covers the disposition of items identified during the City Council Goal Setting session in February of this year. If the Budget Committee wishes to change any of these

recommendations, then an item could be added or deleted as part of the budget review on the April 29th budget meeting.

PROPOSED BUDGET FOR THE 2015/2016 FISCAL YEAR

The development of a proposed budget for the 2015/2016 fiscal year is the second budget that I have prepared for the City of Newport, and is our current Finance Director, Mike Murzynsky's first budget for the City of Newport. As a result, my philosophy in developing the proposed budget is using a fair amount of caution in the recommendations that I have made to the Council. As we continue to improve the timeliness and reliability of our various financial reports, we will be able to continue fine tuning this process in the future. One thing that is typically happening, particularly in our larger departments is that appropriated funds are not being spent during the course of the fiscal year. The most significant reason for this is vacancies that remain unfilled through the course of the fiscal year. It may make some sense to project vacancies, particularly in the larger departments, reducing those appropriations so that funding is available for other activities. On the other hand, it also makes sense to utilize unspent appropriations in the next fiscal year for much needed capital improvements and other types of projects that the city has difficult time in financing. I do, however, appreciate the responsibility of the departments not to spend the appropriated amounts that remain at the end of the fiscal year.

In working with the departments, I encouraged them to consider various needs in preparing a recommended budget for consideration for the 2015/2016 fiscal year. As you will see in reviewing the budget, there were a number of requests for additional positions, as well as various capital outlay and equipment needs, from the departments. I indicated that in the development of a proposed budget, I would review their needs for consideration in the development of a proposed budget for the fiscal year.

In reviewing the budget requests, and developing a proposed budget for the Budget Committee's consideration, it is clear that there is not enough resources to meet a number of important needs within the community. I have attempted to balance the city's significant capital needs with the operational needs of the various departments. The end result of this is that there many important things that I do not believe the city is in a position to pursue at this time. While the city making significant strides in various infrastructure type projects, the amount available for reinvesting into its parks and public buildings is not sufficient. As Finance Director, Mike Murzynsky, and I work to continue to develop a comprehensive a working knowledge of the city's finances, we will be a position to make some specific recommendations as to how to best utilize the limited resources available in order to balance the capital and operational needs of the City of Newport.

Recommended Revenues

The Finance Director has prepared an estimate of General Fund property taxes for the 2015/2016 fiscal year. As you are aware, the City of Newport permanent tax rate is 0.0055938, which is multiplied against the assessed valuation for the city. The Finance Director has estimated the assessed valuation for the 2015/2016 fiscal year as follows:

Assessed Value			
Fiscal Year	Assessed Value	Increased Over Prior Year	Percent Increased
15-16 (est.)	$1,255,794,965	$12,433,614	1.00%
14-15	$1,243,361,351	$35,613,911	2.95%
13-14	$1,207,747,440	$12,280,130	1.03%
12-13	$1,195,467,310	$16,043,774	1.36%
11-12	$1,179,423,536	$13,291,232	1.14%

Utilizing the estimated assessed valuation, the revenue received by the city during the first year of collections of property tax is estimated at $5,892,089 assuming a collection rate of 93%. This calculation is as follows:

Property Tax Revenue	
Assessed Value (est.)	$1,255,794,965
Deducted Urban Renewal (est.)	($123,187,478)
Net Value for Tax Computation	$1,132,607,487
City of Newport Permanent Tax Rate	0.0055938
Estimated Tax Calculated	$6,335,580
Deducted Uncollectible in First Year	($443,491)
Estimated Taxes Received by the City	$5,892,089
Assumed Tax Collection Rate	93%

Furthermore, the city levies an amount of taxes to cover general obligation debt. The amount of debt that will be paid for by the debt fund will include: wastewater bonded debt; water treatment plant bonded debt; and the aquatic center bonded debt. Please note the proposed budget continues to spend down the surplus that accumulated in several debt funds over time. This will smooth the impact on the property tax millage for debt in accordance with the Budget Committee direction last year.

Finally, the Budget Committee, acting on behalf of the Urban Renewal Agency, will be required to approve a motion requesting the maximum amount of revenues that will be generated from the tax increment for the South Beach Urban Renewal District to cover proposed appropriations from the District for the coming year.

The proposed budget continues for a second year to recognize revenue from the transient room tax in a different fashion than previous years. The City of Newport allocates 46% of this tax to tourism activities, while 54% of this tax is utilized for general government operations. Previously, this tax was collected entirely in the Transient Room Tax Fund (230) then transferred from the Transient Room Tax Fund (230) to the General Fund

(101). Since the schedule was being done by budgeted amounts, the actual percentage being transferred to the General Fund would vary somewhat from the 54% that is required. In order to avoid problem, the transient room tax was split 54%/46% and allocated directly to either the General Fund or to the Room Tax Fund as collected in order to assure compliance with this allocation during the current fiscal year. Please note the elimination of the transfer from the Transient Room Tax Fund to the General Fund for both last year and this year since the General Fund is receiving its share directly as it's received.

Please note that in the General Fund (101), the fees in lieu of franchise are $383,250 in the current year as paid by the Water (601) and Sewer (602) Funds to the General Fund. This is paid as a franchise fee directly to the city as has been the practice in the past. In accordance with the motion made by the Budget Committee last year, this amount has been reduced to 4% for the 2015-16 Fiscal Year.

Water, Sewer, and Infrastructure Rates

The City of Newport had previously adopted a schedule for various infrastructure rates that would have resulted in a 10% rate increase for water, a 15% rate increase for sewer, with 5% increases in storm water and infrastructure fees. The Council directed staff to develop a budget that would utilize revenue bonds instead of a "pay-as-you-go" method for financing infrastructure, as part of the recommendations from the Infrastructure Task Force in 2014. Based on preliminary numbers that were developed by the Public Works and Finance Departments, and reviewed by the Infrastructure Task Force, it was determined that the Council could consider a rate structure with an annual increase of 4% for wastewater instead of the 15% that would be required for the "pay-as-you-go" basis, and 5% for water instead of the 10% that would be required for the "pay-as-you-go" basis to reduce the overall impact on the ratepayers for these systems. In accordance with this plan, the proposed utility rates for the 2015/2016 fiscal year calls for a 5% increase in water rates, 4% increase in wastewater, 5% increase in storm water rates, and a 5% increase in the infrastructure fee for the next fiscal year. This will generate funds that will be necessary to support bonding for $4.5 million in both water and sewer projects for four (4) three year periods over the next 12 years to continue meeting the critical need to rebuild the city's infrastructure to serve the residents of Newport today and well into the future. The proposed rates are as follows:

Utility Rates (3/4" Residential Meter)			
	Actual 13-14	Actual 14-15	Proposed 15-16
Water-Monthly Base Rate (includes first 1000 gallons of water)	$18.90	$19.85	$20.65
Water-Additional Usage/1000 gallons	$3.45	$3.65	$3.80
Sewer-Monthly Base Rate	$21.20	$20.05	$21.05
Sewer-Usage/1000 gallons	$6.10	$6.35	$6.70
Infrastructure-Monthly Rate	$6.25	$6.60	$6.90
Storm Drain-Monthly Rate	$7.15	$7.50	$7.90

In reviewing the impact on the average utility customer, a family utilizing 7,000 gallons of **water and sewer services will see the following changes in their utility bills. The impact of** the "pay-as-you-go" is also illustrated to understand how this would impact utility bills in the city.

Utility Rates (3/4" residential meters for 7,000 gallons/month)			
	Actual 13-14	Actual 14-15	Proposed 15-16
Water	$39.60	$41.75	$43.45
Sewer	$63.90	$64.50	$67.95
Total Water & Sewer	$103.50	$106.25	$111.40
Infrastructure	$6.25	$6.60	$6.90
Strom Drain	$7.15	$7.50	$7.90
Total Utility Bill	$116.90	$120.35	$126.20

A residential water and sewer user utilizing 7,000 gallons of water per month is currently paying $106.25. In the proposed budget, the amount that water customers would pay for water and sewer service would be $111.40. If the City Council had maintained the originally proposed (pay-as-you-go) rates, the increase for the 2014/2015 fiscal year would have been $117.00 per month for water and sewer service based on this original plan, and in the 2015/16 fiscal year, these costs would be $132.37 for water and sewer. Please note the total utility bill with the infrastructure fee and storm drain fee are proposed

to go from $120.35 per month to $126.20 per month for residential customers using 7,000 gallons of water per month. The increase in fees from water and sewer customers is essential in order to meet the demands that exist for the replacement of critical infrastructure to continue providing safe drinking water and to minimize discharges of untreated sewage in the creeks, bay, and coastal waters surrounding the city.

Also in accordance with the Infrastructure Task Force recommendations, work has continued throughout this fiscal year to finalize the Wastewater System Master Plan and the Storm Water Master Plan, which will help refine the work needed to be done to these systems in the future. It was also recommended by the Infrastructure Task Force that a description of the various fees be placed on the utility bills for customer awareness of how these funds are utilized from their water bills. This will be something we explore as we review the fee structure. We have tried to make the voluntary contributions into the emergency fund more evident on the utility bills. This still is not a significant source to revenue to meet emergency needs within the community. The City Council could consider a more aggressive means of funding this emergency fund including rounding up bills and placing the difference within the emergency fund, include the emergency fund in the bill calculation and allow the customers to deduct that contribution from their bills or other similar methods.

Please note that during the 2015/16 Fiscal Year, we will be reviewing the assumptions made as part of the recommendations that were accepted by the City Council from the Infrastructure Task Force. While using bonding for financing, water utility improvements appears to be sufficient to address issues over time as projected by the Infrastructure Task Force, there are some concerns that the plan that was adopted may not sufficiently accelerate the work that will be required within the city's wastewater system. The increases are as recommended by the Infrastructure Task Force in the 2014 report to the City Council. This will be an issue that will require review during this next fiscal year.

Furthermore, I am proposing that the City Council conduct a formal utility rate study for water, sewer, storm water and the infrastructure fee during the 2015/16 Fiscal Year. This review will evaluate the rate structure to determine whether the financial burden of the water, sewer, storm water and infrastructure fees are being fairly spread amongst the various types of customers within the city. Also, this would give the city an opportunity to review all of its various water and sewer policies. It is my understanding there has not been a comprehensive review of the rate structure and policies in the institutional memory of the city. With the importance of generating revenue to rebuild the infrastructure system, and the burden these fees place on the various water and sewer utility users within the city, it is incumbent upon the city to make sure we have a fair and appropriate system for allocating the expenses among the various utility users. The rate study could also address the emergency fund and look at means to generate a more meaningful source of revenue to assist emergency needs within the community.

Comprehensive Fee Schedule

During the course of the budget development schedule, former Interim Finance Director, Robert Gazewood, has been working with city staff in developing a comprehensive fee

schedule for the City of Newport. Due to the timing of this work, we were not able to include the fee schedule as part of the regular budget development processes for this year; however, it is our intent to present a draft fee schedule to the Budget Committee at the May 13th meeting for review. A comprehensive fee schedule will take all the fees that are charged for various city services and place them in one comprehensive resolution. As part of a normal budget review process, it would be my intent to have the departments make specific recommendations for any changes to fees as part of their overall budget review and submissions. Based on the timing on getting the fee schedule completed, it will now be my intent to have the City Council implement a comprehensive fee schedule as part of the budget adoption process in June, then formally incorporate a fee schedule in the budget development process for the 2016-17 Fiscal Year.

Proposed Expenditures

During the development of the 2014-15 Fiscal Year budget, I indicated there was evidence of a structural budget deficit within the City of Newport. In reviewing the estimated expenditures and revenues for the current fiscal year, it appears the revenues will exceed expenditures in the General Fund. One of the difficulties in evaluating a structural deficit from budget numbers is the degree to which budget numbers exceed the amounts actually expended during the course of the fiscal year. Based on review of the current year's data and to the extent possible looking back at previous years, it appears that the actual expenditures during the course of the fiscal year typically fall significantly below the appropriated amounts. As we develop a better understanding of the departmental budgeting practices, we can better project these impacts in each future year's budget.

Based on the limited information that we currently have, I believe it is prudent to be conservative in proposing recommended operational expenditures for the City of Newport. I do believe that at the end of the 2015-16 Fiscal Year the actual expenditures will again be significantly below the appropriated amounts.

As part of the budgeting process, I encouraged departments to outline their requested levels of personnel and support for their departmental operations. I also encouraged the departments to identify capital projects that are needs without direct consideration for the funding that may be available to fund those projects. Those are discussions we have after the requests are submitted as a proposed budget is developed.

The departments requested a total of twelve (12) new positions within the city. A new position is one that was not budgeted in the current fiscal year, whether that position was filled or not. Please note, there are several examples of positions that were funded but not filled in the current fiscal year including Senior Project Engineer, Mechanic and Custodial Maintenance position. In addition, vacancies have occurred in the Fire and Police Departments during the current fiscal year. Filling these existing vacancies are not considered new positions. It should be noted that if all these positions were filled, the city's added expenses would be just over $900,000. The city is not in a position to support this type of expansion in personnel, particularly considering the unmet needs the city has in maintaining its existing buildings, parks and other capital needs.

In the proposed budget I am recommending that two of these positions be filled. The first is the School Resource Officer, which would be contingent upon the Lincoln County School District participating in half of these expenses. The second position I am proposing to fill is in the Wastewater Collection System for Utility Worker I. This position would be supported by the Sewer Fund and is required for various maintenance and repair activities in the streets. This was determined to be Public Works Director, Tim Gross', highest priority of the new positions requested this year.

Please note there are two other positions that I initially had included in the proposed budget, but ended up removing in order to keep the General Fund budget relatively balanced. These two positions include the Fire Prevention/Emergency Manager, who was to be housed in the Fire Department, and the Senior Planner for the Community Development Department. The Fire Prevention/Emergency Manager position is one identified as a priority by the City Council at a goal setting session. I do believe there is a need to have someone designated at least on a part-time basis on emergency management issues. At a staff level we will discuss alternatives in more detail in preparation for the May 13th Budget Committee meeting. The second position that is significantly needed is the Senior Planner position. As the city embarks on discussions on establishing a North Side Urban Renewal District, as well an uptick in economic activity that will require more effort and the current work load that is currently handled by the Community Development Director, there is lots of justification to go forward with this position. This will be something I would like to provide additional information for the Budget Committee as part of the deliberative processes on the upcoming budget. The detail of significant staffing changes is outlined below for your review.

New Staffing Report

Department	Position Requested	Proposed	Cost (Wages/Benefits)
Finance	Financial Specialist II	No	$65,835
Police	Detective Sergeant	No	$109,724
	School Resource Officer	Yes	$95,866
Fire	Fire Prevention/Emergency Manager	No	$99,457
Parks Maintenance	Parks Maintenance Worker	No	$68,727
Community Development	Senior Planner	No	$104,611
Public Works	Engineering Tech	No	$73,334
Street Department	Utility Worker I	No	$70,392
Waste Water Plant	Plant Operator II	No	$76,730
Waste Water Collections	Utility Worker I	Yes	$68,976
Parks & Recreation	Administrative Assistant (.5)	No	$17,323
	Program Coordinator	No	$59,575

Staffing Changes Requested			
Department	**Change Requested**	**Proposed**	**Cost**
Information Technician	Junior System Administrator changed from 62% funded in IT to 100% funded in IT	Yes	$25,426
Public Works	Eliminates 32% of Junior System Administrator	Yes	($25,426)
Safety Coordinator	Full-time Safety Coordinator from Half-time	No	$39,150

Please note there are a few other changes (some recommended and others not) relating to part-time staffing levels that can be seen in the budget.

Another significant change in this year's budget is the creation of a City Attorney cost center. Previously these services were all provided on a contractual basis allocated across the various funds based on the use of contracted attorneys. Throughout the budget you will see a decrease in contracted legal fees in individual cost centers reflecting the filling of this position. Also, please note that the services provided by the General Fund to other funds have been increased in order to reflect the fact that those legal expenses are now being supported by the General Fund and not directly by the individual funds as was the case with contracted legal services last year.

Finally, the city is in negotiations with three of its bargaining units. Please note that the salary and benefit items only reflect the anticipated step increases for all city employees. For each fund that has city employees, a second contingency reserve has been established that would be available to make any of these cost adjustments as these contracts are settle, and any cost of living adjustment is made to nonunion personnel.

Proposed Equipment Purchases

A schedule of proposed equipment purchases follows the various funds in the proposed budget document for your review. Again on this schedule, there is a list of items requested by departments and a list of items I am proposing to be funded out of the next year's fiscal budget. Some of the more significant items include e-ticketing for the Police Department, replacement of a detective's vehicle, replacement of one patrol vehicle, cardiac monitor for the Fire Department as well as turnout gear, helmets and boots, replacement of six Dell servers in the IT Department, Caselle support and software upgrades, replacement of a Ford F450 (or similar unit) pickup truck for park's maintenance, as well as replacement of a fork lift funded from three separate sources. The total request in the General Fund was for $1.2 million with approximately $481,000 proposed in the budget to be purchased in this next fiscal year.

In other funds, we are looking at replacing exercise equipment in the Recreation Center, replacing conference tables and chairs in the pilot lounge table at the Airport, replacing a vehicle in the water distribution department with a F550 (or similar unit) XL crew cab with a utility box and crane for $75,000, purchasing a new caterpillar (or similar unit) frontend loader for the Wastewater Plant, as well as a F350 (or similar unit) Ford pickup. Furthermore, the equipment budget carries over the necessary funding in the Fire Reserve Fund for the purchase of a new fire apparatus for the Fire Department. Other projects can be found on the detailed equipment sheets in the back of the budget.

Proposed Capital Outlay

As you may recall, last year was the first year that capital outlay was budgeted on a project by project basis in a number of years. Following the operating budget funds, you will find the capital outlay projects that were requested and are being proposed for this coming year. Several of the more major projects include the creation of a Library teen space at $150,000 with the Library Foundation providing $100,000 of that investment. Replacement of the city's HVAC system, which was a priority of the Council, has been funded in the amount of $275,000. $1,490,000 has been recommended for the Fire Station seismic rehabilitation. Please note this is funded through a one hundred percent (100%) grant. A Newport gas tax is anticipated to support $264,000 of street overlays and improvements during the course of the fiscal year with $15,000 being appropriated from the State gas tax for sidewalk and bicycle improvements.

A number of projects are slated for South Beach, including SE Ferry Slip Road improvements, South Beach tsunami improvement, and SW Abalone/Brant Street improvement project. Furthermore, the Agate Beach Recreation and Wayside Improvements are slated to go forward. Based on the Engineer's estimate this project is running slightly ahead of the available funds. This will be an issue we will be evaluating prior to the end of the fiscal year.

Funding is proposed for the Nye Beach Turnaround pavement rehabilitation; as well as sidewalk and multi-use projects that are recommended for Harbor Way between Nye Street and the hospital, and the Agate Beach State Park to Highway 101 Trail Connector Projects. $500,000 is being appropriated for placing utility lines underground for the Ferry Slip Road Project. Funding is being carried over for the Highway 101/Pedestrian crossing improvements to cover the City's share of those projects that will be incurred this next fiscal year.

Funding has been appropriated for the Sam Moore Creek Water Quality and Trail improvements, as well as the Bay Boulevard, SE Moore Drive, SE Fogarty Street and SE Fourth Street storm sewer project. Both of these projects are anticipated to be funded by a DEQ/SRF Nonpoint source loan. The NW 6th Street storm sewer and slip lining of the storm sewer on NE 7th and Harney are slated for funding.

A major project that will be taking place throughout the fiscal year will be the construction of the Aquatic Center. Please note that in addition to the bonding of for this project, the Waste Water Fund is slated to pay for sewer modifications that have been problematic for

the Recreation Center, and would likely be compounded by the pool project. With the addition of the pool, it is important that this change be made to the wastewater system in order to prevent backups in the Recreation Center. In addition, the budget proposes to use $150,000 in Room Tax funds to address parking issues surrounding the pool and City Hall. These parking issues are primarily to accommodate events that would occur at the Recreation Center, the pool and City Hall grounds. Please note we are monitoring increasing estimates as the pool project is moving forward with final design. A report will be forthcoming to the City Council during the next 30 days outlining the status of the construction estimates and the available funding for this project. Funding has been appropriated and carried over for the FBO building repairs at the Airport with funding being carried over for the rehabilitation project for Runway 16-34 to cover costs that will overlap into the next fiscal year.

In addition, the proprietary capital projects includes water and sewer projects for the city for this coming year. These projects include: Big Creek dams preliminary design, NE 71st Street water tank and pump station, Yaquina Heights Drive and water line installation, including the necessary road work, Candletree pump station replacement implementing a fixed base metering system, provided a water smart grant is awarded to the city, installation of an emergency generator at the Water Filtration Plant and other projects. In Wastewater, the bigger projects include: the Big Creek Wastewater lift station replacement; gravity sanitary sewer upgrade on NW 48th to Big Creek and the Schooner Creek Wastewater lift station forced main replacement along with the replacement of a sanitary sewer on NE 7th and Douglas and Hurbert between 3rd and 6th. Other projects can be found on the capital outlay list towards the back of the budget.

COMMUNICATIONS

Attached to the budget message are two communications that were received regarding requests for appropriations from the City of Newport for your review. Those requests were received from the Greater Newport Chamber of Commerce and the Oregon Coast Council for the Arts.

URBAN RENEWAL AGENCY

The City Council acts as the Urban Renewal Agency for the City of Newport for all matters of business. As part of the budget process, the Budget Committee will also review the Urban Renewal budget for the fiscal year beginning July 1, 2015, and ending June 30, 2016. While the Northside Urban Renewal District was closed several years ago and has not been receiving new tax revenues, the residual funds have remained within the cost center for the Northside Urban Renewal District through the last fiscal year. The City Council has appropriated those remaining funds to the General Fund for the specific purposes allowed in the original plan. It is the intent of the city to utilize these funds to replace the HVAC system for City Hall. These funds are showing up as a restricted fund in the General Fund balance with this activity center now being closed.

The second activity center within the Urban Renewal Agency Fund (901) is the South Beach Urban Renewal District. This District is actively capturing taxes for various

improvements through tax increment financing. Under tax increment financing, any operating taxes levied within the district continue going to each of the taxing entities for the original base value when that district was originally established. Any taxes generated from within the established district from growth in assessed valuation through appreciation or new investment becomes the increment that can be utilized to fund debt for various improvements within the district. These improvements are part of the plan that has been previously adopted for completion of various projects within a fixed time period. The South Beach District is gearing up for significant projects which will occur in the next fiscal year and beyond. These projects have been bonded utilizing tax increment financing from the District to repay these bonds. These projects will significantly redevelop the corridor near the Yaquina Bay Bridge in the vicinity of Highway 101 in the South Beach area. See the capital outlay projects under Urban Development for the detail of how these funds are spent.

FUND BALANCE & CONTINGENCIES

As part of last year's budget development processes, a fund balance and contingency policy was recommended by the Budget Committee and adopted by the City Council to apply to future budget years for the City of Newport. Throughout this process, we have reviewed the policy guidelines for contingencies and fund balances and have made every attempt to keep our funds within the parameters of those guidelines. Please note, that in general, our funds are following within the parameters outlined in this policy with several exceptions. Please note that final adjustments to the proposed budget have impacted a few of these balances, but not in a significant way. The policy provides that any funds not materially in compliance requires review by the Budget Committee and City Council. Those funds are as follows:

The Room Tax Fund is under the recommended unappropriated ending fund balance. This could be corrected by eliminating one of the larger capital projects from this fund. However, based on the timing, I am not concerned about this lower fund balance since the capital projects would likely not take place until after the first of the year when we can reassess the condition of the fund. If the fund is not performing, then we would have the option of postposing projects into the 2016 fiscal year. The Building Inspection Fund is over its fund balance limit. This fund is being drawn down on an annual basis now that we have a full-time Building Inspector in place. Based on the current revenues to this fund, these funds should get drawn down over the next four or five years. The Street Fund is over the unappropriated ending fund balance policy as well. These funds can be used for capital projects in future years and does not pose a problem at this time. The Public Works Fund is also above the recommended unappropriated ending fund balance. Again I anticipate this amount being drawn down over the next two or three years with the vacant positions being filled in this fund. Finally, the Wastewater Fund is running a little lean as well. Please note; however, there are a number of projects being appropriated from this fund so there will be opportunities to delay a project. Furthermore, it is likely that some of these projects will, based on current workloads, not occur within this next fiscal year, as well.

Mike Murzynsky and I plan to review the fund balance policy during the course of this year as we are becoming more familiar with the city's finances. We will likely suggest some simplifications to this policy to the Budget Committee and City Council as part of the development of the 2016-17 Fiscal Year budget.

FUTURE BUDGETARY ISSUES

As Interim Finance Director, Bob Gazewood, and I reviewed the city finances for preparation of the 2014-15 budget, and Mike Murzynsky and I do the same this year, we are developing a better foundation of financial information that we can begin developing some longer term projections. For discussion at the May 13th Budget Committee meeting, Finance Director, Mike Murzynsky and I will develop multi-year projections to help guide the Budget Committee and City Council in various decisions relating to the proposed budget for the 2015-16 Fiscal Year and beyond. Once we had developed this model it will be something that we can easily update from year to year to give a longer term look as to where the city is heading with various financial issues. I believe during this past year we have made significant headway in creating the necessary building blocks that can create meaningful projections.

Finally, it is also important to realize this is Mike Murzynsky's first budget for the City of Newport, and my second for the city. As we go through these processes, it certainly helps us better understand what is and is not working with the city's finances. We will continue to make progress addressing some of the weaknesses of our current system, so that we can provide a better financial management process for our departments, city administration and the City Council going forward. I do believe it is a conservative budget that will leave the city in good financial standing through the course of this upcoming fiscal year.

BUDGET SUBMISSION

Pursuant to the City Charter, chapter VIII, section 34(d)(6), I have prepared and hereby submit to the Budget Committee, for the City of Newport, the proposed budget for the fiscal year beginning on July 1, 2015 and ending on June 30, 2016 for your review, modification, and approval.

Respectfully submitted,

Spencer R. Nebel
City Manager

GREATER NEWPORT CHAMBER OF COMMERCE
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(541) 265-8801 • FAX: (541) 265-5589 • 1-800-262-7844
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E-mail: Lorna@newportchamber.org

April 14, 2015
City Manager Spencer Nebel
City of Newport
169 SW Coast Hwy
Newport, Oregon 97365

Dear Spencer,

The Greater Newport Chamber of Commerce is pleased to have provided Tourism Promotion, Fulfillment and Development Services through our contract with the City of Newport this year.

The contract, as you are aware, is an extendable contract for the period of three years. The 2015-2016 fiscal year will be the second year of the contract. At this time we would like to respectfully ask for the extension of the contract at the same level of funding set at $172,500 for the 2015-2016 fiscal year.

Attached are documents that we would like to share with Council to support our request to continue offering sustained quality service for the City of Newport. The presentation shows how the money is allocated and demonstrates that in addition to the $172,500 contract for services with the City, that the Chamber leverages an approximate additional $177,297 to complete the scope of work required.

The Greater Newport Chamber of Commerce has been a loyal partner with the City for many years. We appreciate the opportunity we are given and the confidence the City has in our ability to provide these services.

Please do not hesitate to contact me if you have any further questions.

Sincerely,
Lorna Davis
Lorna Davis
Executive Director
Greater Newport Chamber of Commerce
lorna@newportchamber.org

OREGON COAST COUNCIL FOR THE ARTS
Contract Agreement

April 16. 2015

Spencer Nebel, City Manager
City of Newport
169 SW Coast Highway
Newport, Oregon 97365

Dear Spencer,

Pursuant to the Oregon Coast Council for the Arts' (OCCA) Agreement with the City of Newport, we respectfully submit our budget request for 2015-2016. We are requesting funds totaling $116,453 (PAC = $71,036 and VAC = $45,417) for next year's management of the Newport Performing Arts Center (PAC) and the Newport Visual Arts Center (VAC). (This represents a 1% increase from the current fiscal year's management fee of $115,300: PAC = $72,660 and VAC = $42,640).

FY '13-'14: The OCCA provided experienced staff that knows the city's two facilities and ran them in a professional and fiscally responsible manner. This past fiscal year actual expenses were $223,666 for managing the PAC and VAC and represented the services that OCCA contracted to the City to provide. The City's contribution of $112,500 means the OCCA made up the difference of $111,166 from its earned and contributed income, (a 4.3% increase over FY '12-'13 $106,641 OCCA contribution.)

Current facilities upgrades PAC: To date OCCA has raised over $1.2M for the PAC "Entertain the Future" Capital Campaign that includes Sound, Meyer Constellation Acoustic System, Alice Silverman Lighting and Signage. Also, this spring OCCA is implementing phase one upgrades to the PAC security system in excess of $2,500.

Current facilities upgrades VAC: A recent grant for $15,000 from the Ford Family Foundation has been secured by OCCA to start VAC capital improvements in the Runyan Gallery flooring, front stairs, 2nd floor hallway, etc. The VAC Steering Committee, started by the OCCA, is made up of community members, VAC building partners, OCCA board and staff and the City of Newport and meets bimonthly to help govern the building and to raise funds.

Recent facilities upgrades PAC: Upgraded PAC Box Office to on-line ticketing for $2,600 that makes the Box Office available 24/7. Through a generous donation of $30,000 to OCCA, the PAC now has the capabilities to receive and broadcast Live HD events, such as Metropolitan Opera, National Theatre London and other HD events via dual satellites, receivers and hard drives installed on site. (The PAC is one of only eight venues in the state of Oregon to present Met Opera Live in HD.)

(Over, please)

Recent facilities upgrades VAC: OCCA has contributed $10,000, via writing a grant, for the second floor Coastal Oregon Visual Artists Showcase (COVAS) at the VAC for mid-career Oregon artists. Additionally, OCCA through community donations raised $4,459 for interior paint of the second and third floor classrooms and the third floor stairway and a new flooring strip in the second floor classroom.

Several years ago infrastructure improvements PAC & VAC: OCCA purchased an energy saving, HVAC timing system for the PAC, for $19,000. In the summer of 2008, OCCA upgraded the PAC lighting to make it more energy efficient/green. That project of $14,409 was funded in part by Central Lincoln PUD, Oregon Department of Energy and with OCCA monies. We have made repairs to the stage and miscellaneous technical equipment. OCCA continually patches and repairs the walls in the Runyan and Upstairs Galleries.

Ongoing expenses: PAC & VAC liability insurance and staffing, and PAC utilities continue to be major expenses.

Thank you for your consideration of our FY 2015-2016 budget request and the opportunity to manage two outstanding community resources and tourist attractions. OCCA has always experienced a good partnership with the City.

Sincerely,

Catherine Rickbone
Executive Director

CITY OF NEWPORT

BUDGET RESOURCES
FISCAL YEAR 2015 - 2016

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	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
GENERAL FUND - 101								
Current Property Taxes	5,610,803	5,703,964	5,719,800	5,719,800	5,458,894	5,731,838	5,892,089	5,892,089
Delinquent Property Taxes	293,719	285,256	200,000	200,000	145,262	290,525	259,658	259,658
Other Taxes	476,215	499,294	1,866,730	1,866,730	1,355,030	2,075,285	2,004,000	2,004,000
Franchises	833,046	848,140	875,000	875,000	612,905	919,358	945,600	945,600
Federal Sources	62,566	35,534	209,125	209,125	52,600	52,600	55,000	55,000
State Sources	160,800	167,551	124,000	131,500	73,858	148,051	150,200	150,200
Miscellaneous Sources	651,614	804,802	585,526	673,026	439,436	678,010	738,404	738,404
Services Provided for other funds	841,908	844,652	873,571	885,871	582,381	885,871	912,447	1,073,843
Fees, Fines & Forfeitures	444,242	392,570	387,000	387,000	354,149	416,321	413,600	413,600
Investments	12,313	14,998	12,000	12,000	6,529	9,789	9,700	9,700
Miscellaneous Revenues	358,729	358,848	100,000	100,000	31,825	35,570	36,600	81,600
Total Revenues	9,745,955	9,955,609	10,952,752	11,060,052	9,112,869	11,243,218	11,417,298	11,623,694
Transfers from Other Funds	567,000	1,585,864	5,000	182,687	116,407	182,687		10,000
Total Revenues & Transfers	10,312,955	11,541,473	10,957,752	11,242,739	9,229,276	11,425,905	11,417,298	11,633,694
Beginning Fund Balance	1,855,542	2,202,659	1,966,759	1,966,759	2,158,427	2,158,427	2,595,226	2,595,226
Restricted Funds			270,610	270,610				
TOTAL RESOURCES...	12,168,497	13,744,132	13,195,121	13,480,108	11,387,703	13,584,332	14,012,524	14,228,920
PARKS & RECREATIONS - 201								
Federal Sources	53,843							
Fees, Fines & Forfeitures	545,785	565,563	552,800	552,800	388,188	577,909	561,838	571,900
Investments	448	1,625	2,000	2,000	987	2,000	2,000	2,000
Miscellaneous Revenues	18,178	29,078	24,200	24,200	27,439	33,078	38,765	38,265
Total Revenues	618,254	596,266	579,000	579,000	416,614	612,987	602,603	612,165
Transfers from Other Funds	597,760	622,760	828,981	828,981	552,654	828,981	828,981	749,502
Total Revenues & Transfers	1,216,014	1,219,026	1,407,981	1,407,981	969,268	1,441,968	1,431,584	1,361,667
Beginning Fund Balance	154,803	219,002	79,231	83,931	232,509	232,509	347,870	347,870
TOTAL RESOURCES...	1,370,817	1,438,028	1,487,212	1,491,912	1,201,777	1,674,477	1,779,454	1,709,537

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
PUBLIC PARKING - 211								
Fees, Fines & Forfeitures	26,602	31,665	30,968	30,968	24,065	31,265	31,265	31,265
Investments	1,271	1,128	1,000	1,000	782	1,040	1,045	1,045
Total Revenues	27,873	32,793	31,968	31,968	24,847	32,305	32,310	32,310
Transfers from Other Funds								
Total Revenues & Transfers	27,873	32,793	31,968	31,968	24,847	32,305	32,310	32,310
Beginning Fund Balance	245,753	266,679	294,004	294,004	295,703	295,703	323,733	323,733
TOTAL RESOURCES...	273,626	299,472	325,972	325,972	320,550	328,008	356,043	356,043
HOUSING FUND - 212								
Investments	762	697	690	690	448	596	530	530
Miscellaneous Revenues	173,473							
Total Revenues	174,235	697	690	690	448	596	530	530
Transfers from Other Funds	5,000	7,000	13,000	13,000	8,667	13,000	13,200	13,200
Total Revenues & Transfers	179,235	7,697	13,690	13,690	9,115	13,596	13,730	13,730
Beginning Fund Balance	4,251	181,686	181,150	181,150	177,479	177,479	157,851	157,851
TOTAL RESOURCES...	183,486	189,383	194,840	194,840	186,594	191,075	171,581	171,581
AIRPORT FUND - 220								
Federal Sources	1,613,876							
Services Provided for other funds	30,704	30,704	30,704	30,704	20,469	30,704	30,704	30,704
Fees, Fines & Forfeitures	283,162	476,813	187,250	187,250	312,021	392,969	258,420	258,420
Investments	1,471	2,600	1,800	1,800	574	861	561	561
Miscellaneous Revenues	61,017	55,740	54,300	54,300	38,863	53,453	54,280	54,280
Total Revenues	1,990,230	565,857	274,054	274,054	371,927	477,987	343,965	343,965
Transfers from Other Funds	534,460	302,225	380,814	380,814	253,876	380,814	335,288	335,288
Total Revenues & Transfers	2,524,690	868,082	654,868	654,868	625,803	858,801	679,253	679,253
Beginning Fund Balance	358,040	384,785	309,151	389,151	396,981	396,981	353,254	353,254
TOTAL RESOURCES...	2,882,730	1,252,867	964,019	1,044,019	1,022,784	1,255,782	1,032,507	1,032,507

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
ROOM TAX - 230								
Other Taxes	2,419,698	2,764,050	1,127,000	1,127,000	865,705	1,298,558	1,307,300	1,307,300
Miscellaneous Sources		200,000						
Fees, Fines & Forfeitures	9,252	9,559	10,000	10,000	10,457	15,686	12,000	12,000
Investments	3,810	2,134	2,000	2,000	2,387	3,581	2,000	2,000
Total Revenues	2,432,760	2,975,743	1,139,000	1,139,000	878,549	1,317,825	1,321,300	1,321,300
Transfers from Other Funds								
Total Revenues & Transfers	2,432,760	2,975,743	1,139,000	1,139,000	878,549	1,317,825	1,321,300	1,321,300
Beginning Fund Balance	1,122,042	642,623	480,674	922,155	922,155	922,156	778,488	778,488
TOTAL RESOURCES...	3,554,802	3,618,366	1,619,674	2,061,155	1,800,704	2,239,981	2,099,788	2,099,788
BUILDING INSPECTION FUND - 240								
Fees, Fines & Forfeitures	125,651	138,016	157,000	157,000	107,023	157,270	162,740	162,740
Investments	3,330	2,432	2,500	2,500	1,330	1,770	1,600	1,600
Miscellaneous Revenues	615	7,880			1,923	2,560	2,670	2,670
Total Revenues	129,596	148,328	159,500	159,500	110,276	161,600	167,010	167,010
Transfers from Other Funds	6,000	3,000	3,045	3,045	2,030	3,045	3,000	3,000
Total Revenues & Transfers	135,596	151,328	162,545	162,545	112,306	164,645	170,010	170,010
Beginning Fund Balance	637,328	572,698	505,817	505,817	528,835	528,835	469,943	469,943
TOTAL RESOURCES...	772,924	724,026	668,362	668,362	641,141	693,480	639,953	639,953
STREET FUND - 251								
Other Taxes	538,094	565,294	566,487	566,487	347,383	566,487	566,487	571,487
Federal Sources	2,548							
State Sources	158,268	(5,282)						
Services Provided for other funds	160,000		5,000	5,000	3,333	5,000	5,000	
Fees, Fines & Forfeitures	356,106	386,896	404,300	404,300	271,390	407,085	408,000	408,000
Investments	159	1,835			1,289	1,934	2,000	2,000
Miscellaneous Revenues	2,495	4,047			611	1,364	1,200	1,200
Total Revenues	1,217,670	952,790	975,787	975,787	624,006	981,870	982,687	982,687

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
Transfers from Other Funds	45,217	396,018	330,345	330,345	220,230	70,000	70,000	70,000
Total Revenues & Transfers	1,262,887	1,348,808	1,306,132	1,306,132	844,236	1,051,870	1,052,687	1,052,687
Beginning Fund Balance	54,532	148,676	393,871	393,871	635,861	635,861	588,771	588,769
TOTAL RESOURCES...	1,317,419	1,497,484	1,700,003	1,700,003	1,480,097	1,687,731	1,641,458	1,641,456
			LINE UNDERGROUNDING - 252					
Franchises	160,576	134,826	170,000	170,000	100,363	150,545	170,000	170,000
Investments	2,540	2,300	3,200	3,200	1,679	2,519	2,800	2,800
Total Revenues	163,116	137,126	173,200	173,200	102,042	153,064	172,800	172,800
Transfers from Other Funds								
Total Revenues & Transfers	163,116	137,126	173,200	173,200	102,042	153,064	172,800	172,800
Beginning Fund Balance	481,080	560,695	670,230	670,230	639,286	639,286	732,615	732,615
TOTAL RESOURCES...	644,196	697,821	843,430	843,430	741,328	792,350	905,415	905,415
			SDC FUND - 253					
Fees, Fines & Forfeitures	87,018	204,676	490,700	490,700	107,138	327,863	245,800	245,800
Investments	4,576	2,813			2,096	2,786	3,270	3,270
Miscellaneous Revenues	200							
Total Revenues	91,794	207,489	490,700	490,700	109,234	330,649	249,070	249,070
Transfers from Other Funds		51,825						
Total Revenues & Transfers	91,794	259,314	490,700	490,700	109,234	330,649	249,070	249,070
Beginning Fund Balance	968,730	681,634	743,282	743,282	791,581	791,581	1,112,230	1,112,230
TOTAL RESOURCES...	1,060,524	940,948	1,233,982	1,233,982	900,815	1,122,230	1,361,300	1,361,300
			AGATE BEACH CLOSURE - 254					
Fees, Fines & Forfeitures	11,907	9,460	12,000	12,000	6,767	10,151	12,000	12,000
Investments	6,849	5,548	5,000	5,000	3,514	5,271	6,000	6,000
Total Revenues	18,756	15,008	17,000	17,000	10,281	15,422	18,000	18,000
Transfers from Other Funds								
Total Revenues & Transfers	18,756	15,008	17,000	17,000	10,281	15,422	18,000	18,000

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
Beginning Fund Balance	1,464,591	1,438,710	1,414,749	1,414,749	1,414,932	1,414,932	1,404,584	1,404,584
TOTAL RESOURCES...	1,483,347	1,453,718	1,431,749	1,431,749	1,425,213	1,430,354	1,422,584	1,422,584
WATER DEBT SERVICE - 301								
Current Property Taxes	461,976	807,332	842,832	842,832	787,137	842,832	804,682	804,682
Delinquent Property Taxes	254,416	34,843	30,000	30,000	19,308	31,654	33,332	33,332
Investments	2,080	3,706	1,600	1,600	1,822	2,200	1,100	1,100
Total Revenues	718,472	845,881	874,432	874,432	808,267	876,686	839,114	839,114
Transfers from Other Funds	60,000	60,000	722,160	722,160	60,000	60,000	390,888	390,988
Total Revenues & Transfers	778,472	905,881	1,596,592	1,596,592	868,267	936,686	1,230,002	1,230,102
Beginning Fund Balance	169,011	151,257	184,696	184,696	200,914	200,914	118,219	118,219
TOTAL RESOURCES...	947,483	1,057,138	1,781,288	1,781,288	1,069,181	1,137,600	1,348,221	1,348,321
WASTEWATER DEBT SERVICE - 302								
Current Property Taxes	869,758	937,533	856,736	856,736	800,164	856,736	837,307	837,307
Delinquent Property Taxes	47,408	44,157	42,000	42,000	23,767	42,000	40,000	40,000
Investments	4,547	5,621	5,500	5,500	2,801	5,056	3,500	3,500
Total Revenues	921,713	987,311	904,236	904,236	826,732	903,792	880,807	880,807
Transfers from Other Funds	563,556	571,406	768,438	768,438	142,240	768,438	768,438	768,438
Total Revenues & Transfers	1,485,269	1,558,717	1,672,674	1,672,674	968,972	1,672,230	1,649,245	1,649,245
Beginning Fund Balance	932,555	917,394	966,598	966,598	977,906	977,906	1,145,329	1,145,329
TOTAL RESOURCES...	2,417,824	2,476,111	2,639,272	2,639,272	1,946,878	2,650,136	2,794,574	2,794,574
GENERAL DEBT SERVICE - 303								
Current Property Taxes	-	-	510,768	510,768	476,929	526,091	470,684	470,684
Delinquent Property Taxes	-	-	-	-	-	-	5,000	5,000
Investments	1,026	463	1,100	1,100	1,028	1,580	100	100
Total Revenues	1,026	463	511,868	511,868	477,957	527,671	475,784	475,784
Transfers from Other Funds	538,673	378,795	346,194	346,194	322,479	346,194	346,194	346,194
Total Revenues & Transfers	539,699	379,258	858,062	858,062	800,436	873,865	821,978	821,978

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
Beginning Fund Balance	(166)	3,240	7,466	7,466	7,399	7,399	58,186	58,186
TOTAL RESOURCES...	539,533	382,498	865,528	865,528	807,835	881,264	880,164	880,164
WATER FUND - 601								
Federal Sources	1,266							
Fees, Fines & Forfeitures	2,776,762	3,277,802	3,470,000	3,470,000	2,581,132	3,870,000	3,885,000	3,885,000
Investments	6,429	2,868	2,000	2,000	2,673	4,100	5,200	5,200
Miscellaneous Revenues	48,099	48,659	47,000	47,000	42,060	52,000	52,000	52,000
Total Revenues	2,832,556	3,329,329	3,519,000	3,519,000	2,625,865	3,926,100	3,942,200	3,942,200
Transfers from Other Funds								
Total Revenues & Transfers	2,832,556	3,329,329	3,519,000	3,519,000	2,625,865	3,926,100	3,942,200	3,942,200
Beginning Fund Balance	1,408,341	548,244	433,534	766,103	764,823	764,823	1,174,476	1,174,476
TOTAL RESOURCES...	4,240,897	3,877,573	3,952,534	4,285,103	3,390,688	4,690,923	5,116,676	5,116,676
WASTEWATER FUND - 602								
Fees, Fines & Forfeitures	3,213,265	3,537,325	3,717,000	3,717,000	2,603,800	3,800,000	3,865,680	3,865,680
Investments	7,001	464	500	500	1,196	1,800	1,800	2,000
Miscellaneous Revenues	1,995	11			3,958	5,000	5,000	5,000
Loan Proceeds		275,924						
Total Revenues	3,222,261	3,813,724	3,717,500	3,717,500	2,608,954	3,806,800	3,872,480	3,872,680
Transfers from Other Funds								
Total Revenues & Transfers	3,222,261	3,813,724	3,717,500	3,717,500	2,608,954	3,806,800	3,872,480	3,872,680
Beginning Fund Balance	1,948,161	281,123	830,812	775,061	775,060	775,060	892,737	892,737
TOTAL RESOURCES...	5,170,422	4,094,847	4,548,312	4,492,561	3,384,014	4,581,860	4,765,217	4,765,417
PUBLIC WORKS FUND - 701								
Federal Sources	329							
Services Provided for other funds	727,933	697,484	768,232	768,232	512,155	609,399	817,746	1,028,376
Investments	40	750	1,000	1,000	699	1,050	1,000	1,000
Miscellaneous Revenues	131	1			65	100	99	99
Total Revenues	728,433	698,235	769,232	769,232	512,919	610,549	818,845	1,029,475

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Transfers from Other Funds								
Total Revenues & Transfers	728,433	698,235	769,232	769,232	512,919	610,549	818,845	1,029,475
Beginning Fund Balance		90,206	196,867	196,867	204,481	204,481	189,102	189,102
Restricted Funds								
TOTAL RESOURCES...	728,433	788,441	966,099	966,099	717,400	815,030	1,007,947	1,218,577
CAPITAL PROJECTS FUND - 402								
Federal Sources	18,152	1,820,840	536,630	6,964,431	4,906,135	5,142,596	350,000	350,000
State Sources	341,114	853,328	425,745	712,622	128,800	614,288	1,770,455	1,770,455
Miscellaneous Sources	-	-	496,000	496,000	-	496,000	-	-
Fees, Fines & Forfeitures	513,425	517,495	476,334	549,103	354,176	549,103	721,542	580,000
Investments	2,376	27,576	16,000	16,000	27,290	44,623	15,415	15,415
Miscellaneous Revenues	-	5,820	11,769	11,769	36,634	48,403	-	-
Loan Proceeds	-	8,716,449	2,559,359	-	31,105	-	2,919,088	2,919,088
Total Revenues	875,067	11,941,508	4,521,837	8,749,925	5,484,140	6,895,013	5,776,500	5,634,958
Transfers from Other Funds	1,719,339	884,261	3,388,106	3,473,106	460,000	3,473,106	1,612,788	1,364,788
Total Revenues & Transfers	2,594,406	12,825,769	7,909,943	12,223,031	5,944,140	10,368,119	7,389,288	6,999,746
Beginning Fund Balance	831,998	1,808,451	9,042,644	9,308,470	9,089,297	9,089,297	14,347,532	14,347,532
Restricted Funds	-	-	381,973	381,973	381,973	381,973	381,973	381,973
TOTAL RESOURCES...	3,426,404	14,634,220	17,334,560	21,913,474	15,415,410	19,839,389	22,118,793	21,729,251
CAPITAL PROJECTS PRIOPRIETARY - 403								
State Sources	-	-	250,000	250,000	-	250,000	1,000,000	1,000,000
Investments	-	-	101,000	101,000	2,873	6,154	-	-
Loan Proceeds	-	-	7,509,086	7,159,878	5,866,089	7,168,394	8,539,820	8,539,820
Total Revenues	-	-	7,860,086	7,510,878	5,868,962	7,424,548	9,539,820	9,539,820
Transfers from Other Funds	-	-	889,008	906,575	512,647	640,755	1,794,661	1,474,661
Total Revenues & Transfers	-	-	8,749,094	8,417,453	6,381,609	8,065,303	11,334,481	11,014,481
Beginning Fund Balance	-	-	-	-	-	-	841,347	842,934
TOTAL RESOURCES...	-	-	8,749,094	8,417,453	6,381,609	8,065,303	12,175,828	11,857,415

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
RESERVE FUND - 404								
Investments		513			945	1,425	2,050	2,050
Miscellaneous Revenues		25,000						
Loan Proceeds								
Total Revenues	-	25,513	-	-	945	1,425	2,050	2,050
Transfers from Other Funds		295,000	180,000	180,000	120,000	180,000	180,000	180,000
Total Revenues & Transfers	-	320,513	180,000	180,000	120,945	181,425	182,050	182,050
Beginning Fund Balance								
Restricted Funds			320,000	320,000	320,513	320,513	501,938	501,938
TOTAL RESOURCES...	-	320,513	500,000	500,000	441,458	501,938	683,988	683,988
CITY OF NEWPORT TOTAL RESOURCES								
Current Property Taxes	6,942,537	7,448,829	7,930,136	7,930,136	7,523,124	7,957,497	8,004,762	8,004,762
Delinquent Property Taxes	595,543	364,256	272,000	272,000	188,337	364,179	337,990	337,990
Other Taxes	3,434,007	3,828,638	3,560,217	3,560,217	2,568,118	3,940,330	3,877,787	3,882,787
Franchises	993,622	982,966	1,045,000	1,045,000	713,268	1,069,903	1,115,600	1,115,600
Federal Sources	1,752,580	1,856,374	745,755	7,173,556	4,958,735	5,195,196	405,000	405,000
State Sources	660,182	1,015,597	799,745	1,094,122	202,658	1,012,339	2,920,655	2,920,655
Miscellaneous Sources	651,614	1,004,802	1,081,526	1,169,026	439,436	1,174,010	738,404	738,404
Services Provided for other funds	1,760,545	1,572,840	1,677,507	1,689,807	1,118,338	1,530,974	1,765,897	2,132,923
Fees, Fines & Forfeitures	8,393,177	9,547,840	9,895,352	9,968,121	7,120,306	10,555,622	10,577,885	10,446,405
Investments	61,028	80,071	158,890	158,890	62,942	100,135	61,671	61,871
Miscellaneous Revenues	664,932	535,084	237,269	237,269	183,378	231,528	190,614	235,114
Loan Proceeds	-	8,992,373	10,068,445	7,159,878	5,897,194	7,168,394	11,458,908	11,458,908
Total Revenues	25,909,767	37,229,670	37,471,842	41,458,022	30,975,834	40,300,107	41,455,173	41,740,419
Transfers from Other Funds	4,637,005	5,158,154	7,855,091	8,135,345	2,771,230	6,947,020	6,343,438	5,706,059
Total Revenues & Transfers	30,546,772	42,387,824	45,326,933	49,593,367	33,747,064	47,247,127	47,798,611	47,446,478
Beginning Fund Balance	12,636,592	11,099,762	18,701,535	19,770,360	20,213,629	20,213,630	27,631,493	27,633,078
Restricted Funds	-	-	972,583	972,583	702,486	702,486	883,911	883,911
TOTAL RESOURCES...	43,183,364	53,487,586	65,001,051	70,336,310	54,663,179	68,163,243	76,314,015	75,963,467

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
101 - GENERAL FUND								
Personnel Services	5,838,842	6,013,529	6,485,204	6,540,704	4,107,735	6,170,025	7,306,051	6,796,831
Material & Services	2,794,321	3,380,678	3,208,301	3,260,101	1,759,809	2,963,321	3,350,060	2,986,227
Capital Outlay	470,625	248,348	398,980	398,980	242,214	376,361	1,841,905	976,440
Debt Service	2,139	-	-	-	-	-	-	-
Contingency	-	-	489,605	570,671	-	-	-	541,322
Total Appropriations:	9,105,927	9,642,554	10,582,090	10,770,456	6,109,758	9,509,707	12,498,016	11,300,820
Transfers to other Funds	859,912	1,943,155	1,382,782	1,479,403	1,057,736	1,479,403	1,297,134	1,242,932
Reserve for Future/Restricted	-	-	-	-	-	-	-	-
Ending Balance	2,202,659	2,158,427	-	-	-	2,595,226	-	-
Unappropriated Fund Balance	-	-	1,230,249	1,230,249	-	-	-	1,685,168
Total:	12,168,498	13,744,136	13,195,121	13,480,108	7,167,494	13,584,336	13,795,150	14,228,920
201 - PARKS & RECREATION FUND								
Personnel Services	800,376	803,582	872,498	872,498	589,388	874,155	973,667	898,399
Material & Services	321,019	391,827	473,700	478,400	255,148	452,452	517,514	527,585
Capital Outlay	30,421	10,109	12,251	12,251	-	-	171,612	144,245
Contingency	-	-	128,763	128,763	-	-	-	139,308
Total Appropriations:	1,151,816	1,205,518	1,487,212	1,491,912	844,536	1,326,607	1,662,793	1,709,537
Ending Balance	219,002	232,509	-	-	-	347,870	-	-
Total:	1,370,818	1,438,027	1,487,212	1,491,912	844,536	1,674,477	1,662,793	1,709,537
PUBLIC PARKING FUND								
Material & Services	6,947	3,769	11,200	11,200	2,775	4,275	42,121	41,836
Contingency	-	-	314,772	314,772	-	-	248,982	249,207
Total Appropriations:	6,947	3,769	325,972	325,972	2,775	4,275	291,103	291,043
Transfers to other Funds	-	-	-	-	-	-	65,000	65,000
Ending Balance	266,678	295,703	-	-	-	323,733	-	-
Total:	273,625	299,472	325,972	325,972	2,775	328,008	356,103	356,043

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
HOUSING FUND								
Material & Services	1,800	11,904	194,743	194,743	3,224	33,224	133,700	139,449
Contingency			97	97			37,861	32,132
Total Appropriations:	1,800	11,904	194,840	194,840	3,224	33,224	171,561	171,581
Ending Balance	181,686	177,479				157,851		
Total:	183,486	189,383	194,840	194,840	3,224	191,075	171,561	171,581
AIRPORT FUND								
Personnel Services	194,128	182,430	206,690	206,690	83,793	125,691	195,599	192,831
Material & Services	2,172,668	664,722	686,714	501,714	356,262	505,091	504,150	488,784
Capital Outlay	79,831	1,800	10,000	10,000	-	-	22,326	12,326
Contingency	-	-	53,869	53,869	-	-	-	11,690
Total Appropriations:	2,446,626	848,952	957,273	772,273	440,055	630,782	722,075	705,631
Transfers to other Funds	51,319	6,932	6,746	271,746	271,059	271,746	291,039	161,039
Reserve for Future/Restricted	-	-	-	-	-	-	-	-
Ending Balance	384,785	396,981	-	-	-	353,254	-	-
Unappropriated Fund Balance	-	-	-	-	-	-	-	165,837
Total:	2,882,730	1,252,865	964,019	1,044,019	711,114	1,255,782	1,013,114	1,032,507
ROOM TAX FUND								
Material & Services	1,468,461	851,251	965,020	965,020	515,661	896,488	869,625	879,093
Capital Outlay		320,560	200,000	329,873	35,000	35,000	389,718	389,718
Contingency			56,950	190,871				126,381
Total Appropriations:	1,468,461	1,171,811	1,221,970	1,485,764	550,661	931,488	1,259,343	1,395,192
Transfers to other Funds	1,443,717	1,524,400	352,316	530,003	294,550	530,003	968,311	675,311
Reserve for Future/Restricted								
Ending Balance	642,624	922,155				778,488		
Unappropriated Fund Balance			45,388	45,388				29,285
Total:	3,554,802	3,618,366	1,619,674	2,061,155	845,211	2,239,979	2,227,654	2,099,788

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
BUILDING INSPECTION FUND								
Personnel Services	100,910	98,108	183,853	183,853	71,060	125,849	184,890	184,890
Material & Services	99,316	97,084	107,436	107,436	73,567	97,688	66,775	73,978
Contingency			16,625	16,625				25,887
Total Appropriations:	200,226	195,192	307,914	307,914	144,627	223,537	251,665	284,755
Ending Balance	572,698	528,834				469,943		
Unappropriated Fund Balance			360,448	360,448				355,198
Total:	772,924	724,026	668,362	668,362	144,627	693,480	251,665	639,953
STREET FUND								
Personnel Services	375,897	388,395	417,233	417,233	288,280	424,244	501,707	426,246
Material & Services	427,805	356,513	705,540	705,540	248,393	372,603	429,954	580,411
Capital Outlay	122,814	55,464	220,000	247,000	208,522	239,923	75,340	75,340
Contingency	-	-	130,613	103,613	-	-	-	109,156
Total Appropriations:	926,517	800,373	1,473,386	1,473,386	745,195	1,036,770	1,007,001	1,191,153
Transfers to other Funds	242,226	61,250	62,190	62,190	62,190	62,190	62,190	62,190
Ending Balance	148,676	635,859	-	-	-	588,769	-	-
Unappropriated Fund Balance	-	-	164,427	164,427	-	-	-	388,113
Total:	1,317,419	1,497,482	1,700,003	1,700,003	807,385	1,687,729	1,069,191	1,641,456
LINE UNDERGROUNDING								
Personnel Services								
Material & Services	4,032				232	300		400
Debt Service								
Contingency			783,995	783,995				645,580
Total Appropriations:	4,032	-	783,995	783,995	232	300	-	645,980
Transfers to other Funds	79,469	58,535	59,435	59,435	59,435	59,435	259,435	259,435
Reserve for Future/Restricted								
Ending Balance	560,695	639,286				732,615		
Unappropriated Fund Balance								
Total:	644,196	697,821	843,430	843,430	59,667	792,350	259,435	905,415

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
SDC FUND								
Material & Services	6,362	7,344	-	-	-	-	25,000	25,000
Capital Outlay	23,132	37,048	-	-	-	-	50,000	50,000
Contingency	-	-	673,168	673,168	-	-	1,188,800	1,088,800
Total Appropriations:	29,494	44,391	673,168	673,168	-	-	1,263,800	1,163,800
Transfers to other Funds	349,395	104,976	190,000	190,000	182,209	10,000	197,500	197,500
Ending Balance	681,634	791,582	-	-	-	1,112,230	-	-
Unappropriated Fund Balance	-	-	370,814	370,814	-	-	-	-
Total:	1,060,523	940,949	1,233,982	1,233,982	182,209	1,122,230	1,461,300	1,361,300
AGATE BEACH CLOSURE								
Material & Services	44,638	38,787	60,270	60,270	13,231	25,770	60,327	60,327
Contingency			1,371,479	1,371,479			1,362,257	1,362,257
Total Appropriations:	44,638	38,787	1,431,749	1,431,749	13,231	25,770	1,422,584	1,422,584
Ending Balance	1,438,709	1,414,931				1,404,584		
Total:	1,483,347	1,453,718	1,431,749	1,431,749	13,231	1,430,354	1,422,584	1,422,584
WATER DEBT SERVICE								
Debt Service	796,225	856,225	1,233,305	1,233,305	141,113	902,225	1,295,813	1,295,813
Total Appropriations:	796,225	856,225	1,233,305	1,233,305	141,113	902,225	1,295,813	1,295,813
Transfers to other Funds	-	-	109,189	109,189	109,189	117,156	-	-
Reserve for Future/Restricted	-	-	331,080	331,080	-	-	-	-
Ending Balance	151,257	200,914	-	-	-	118,219	-	-
Unappropriated Fund Balance	-	-	107,714	107,714	-	-	-	52,508
Total:	947,482	1,057,139	1,781,288	1,781,288	250,302	1,137,600	1,295,813	1,348,321
WASTEWATER DEBT SERVICE								
Debt Service	1,500,431	1,498,206	1,504,807	1,504,807	1,011,203	1,504,807	1,504,363	1,504,363
Total Appropriations:	1,500,431	1,498,206	1,504,807	1,504,807	1,011,203	1,504,807	1,504,363	1,504,363
Reserve for Future/Restricted	-	-	573,713	573,713	-	-	568,438	568,438
Ending Balance	917,394	977,906	-	-	-	1,145,329	-	-

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
Unappropriated Fund Balance	-	-	560,752	560,752	-	-	460,465	721,773
Total:	2,417,825	2,476,112	2,639,272	2,639,272	1,011,203	2,650,136	2,533,266	2,794,574
GENERAL DEBT SERVICE								
Debt Service	536,293	375,099	823,102	823,102	593,037	823,078	832,057	832,057
Total Appropriations:	536,293	375,099	823,102	823,102	593,037	823,078	832,057	832,057
Ending Balance	3,240	7,399	-	-	-	58,186	-	-
Unappropriated Fund Balance	-	-	42,426	42,426	-	-	37,948	48,107
Total:	539,533	382,498	865,528	865,528	593,037	881,264	870,005	880,164
WATER FUND								
Personnel Services	737,716	777,219	852,903	852,903	494,780	734,338	903,918	903,918
Material & Services	1,921,684	1,673,996	1,586,858	1,586,858	1,107,140	1,650,421	1,831,687	1,779,537
Capital Outlay	968,698	455,462	137,800	284,800	106,462	106,462	112,840	252,840
Contingency	-	-	175,000	184,415	-	-	-	259,917
Total Appropriations:	3,628,098	2,906,677	2,752,561	2,908,976	1,708,382	2,491,221	2,848,445	3,196,212
Transfers to other Funds	64,556	206,071	955,658	1,131,812	402,457	1,025,226	452,083	1,672,292
Ending Balance	548,244	764,824	-	-	-	1,174,476	-	-
Unappropriated Fund Balance	-	-	244,315	244,315	-	-	-	248,172
Total:	4,240,898	3,877,572	3,952,534	4,285,103	2,110,839	4,690,923	3,300,528	5,116,676
WASTEWATER FUND								
Personnel Services	562,475	629,166	652,787	652,787	410,883	612,903	797,273	720,544
Material & Services	2,051,286	1,930,765	1,921,671	1,996,671	1,319,696	1,877,584	2,131,187	2,073,704
Capital Outlay	1,029,126	105,328	125,000	125,000	107,219	108,000	339,761	339,761
Contingency	-	-	250,000	190,202	-	-	-	279,425
Total Appropriations:	3,642,887	2,665,259	2,949,458	2,964,660	1,837,798	2,598,487	3,268,221	3,413,434
Transfers to other Funds	1,246,411	654,527	1,315,347	1,244,394	645,619	1,090,636	1,735,036	1,135,036
Ending Balance	281,124	775,061	-	-	-	892,737	-	-
Unappropriated Fund Balance	-	-	283,507	283,507	-	-	-	216,947
Total:	5,170,422	4,094,847	4,548,312	4,492,561	2,483,417	4,581,860	5,003,257	4,765,417

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
PUBLIC WORKS FUND								
Personnel Services	508,828	382,846	671,803	671,803	332,348	501,621	731,630	658,297
Material & Services	126,203	144,416	186,247	186,247	82,324	124,307	230,848	207,762
Capital Outlay	3,196	56,697	7,500	7,500	-	-	46,500	46,500
Contingency	-	-	100,549	100,549	-	-	-	86,606
Total Appropriations:	638,227	583,959	966,099	966,099	414,672	625,928	1,008,978	999,165
Ending Balance	90,206	204,481	-	-	-	189,102	-	-
Unappropriated Fund Balance	-	-	-	-	-	-	-	219,412
Total:	728,433	788,440	966,099	966,099	414,672	815,030	1,008,978	1,218,577
GENERAL CAPITAL PROJECTS FUND								
Personnel Services	-	-	-	-	110	110	-	-
Material & Services	-	180,771	-	231,000	33,334	231,000	-	-
Capital Outlay	1,617,952	4,714,081	16,708,266	21,238,726	6,541,430	5,017,706	22,788,793	21,670,793
Contingency	-	-	16,000	10,000	-	-	-	58,458
Total Appropriations:	1,617,952	4,894,852	16,724,266	21,479,726	6,574,874	5,248,816	22,788,793	21,729,251
Transfers to other Funds	-	123,000	228,321	51,775	51,775	51,775	-	-
Reserve for Future/Restricted	-	-	381,973	381,973	-	-	-	-
Ending Balance	1,808,452	9,616,367	-	-	-	14,538,798	-	-
Total:	3,426,404	14,634,219	17,334,560	21,913,474	6,626,649	19,839,389	22,788,793	21,729,251
PROPRIETARY CAPITAL PROJECTS FUND								
Capital Outlay	-	-	8,748,094	8,416,453	2,486,180	4,098,986	12,791,048	11,857,415
Contingency	-	-	1,000	1,000	-	-	-	-
Total Appropriations:	-	-	8,749,094	8,417,453	2,486,180	4,098,986	12,791,048	11,857,415
Reserve for Future/Restricted	-	-	-	-	-	3,123,383	-	-
Ending Balance	-	-	-	-	-	842,934	-	-
Total:	-	-	8,749,094	8,417,453	2,486,180	8,065,303	12,791,048	11,857,415

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
RESERVE FUND								
Capital Outlay			425,000	425,000			465,000	465,000
Total Appropriations:	-	-	425,000	425,000	-	-	465,000	465,000
Reserve for Future/Restricted			75,000	75,000			218,988	218,988
Ending Balance		320,513				501,938		
Total:	-	320,513	500,000	500,000	-	501,938	683,988	683,988
CITY FUNDS								
Personnel Services	9,119,172	9,275,275	10,342,971	10,398,471	6,378,377	9,568,936	11,594,735	10,781,956
Material & Services	11,446,542	9,733,827	10,107,700	10,285,200	5,770,796	9,234,524	10,192,948	9,864,093
Capital Outlay	4,345,795	6,004,897	26,992,891	31,495,583	9,727,027	9,982,438	39,094,843	36,280,378
Debt Service	2,835,088	2,729,530	3,561,214	3,561,214	1,745,353	3,230,110	3,632,233	3,632,233
Contingency	-	-	4,562,485	4,694,089	-	-	2,837,900	5,016,126
Total Appropriations:	27,746,597	27,743,528	55,567,261	60,434,557	23,621,553	32,016,008	67,352,659	65,574,786
Transfers to other Funds	4,337,005	4,682,846	4,661,984	5,129,947	3,136,219	4,697,570	5,327,728	5,470,735
Reserve for Future/Restricted	-	-	1,361,766	1,361,766	-	3,123,383	787,426	787,426
Ending Balance	11,099,763	21,061,211	-	-	-	28,326,282	-	-
Unappropriated Fund Balance	-	-	3,410,040	3,410,040	-	-	498,413	4,130,520
Total:	43,183,365	53,487,585	65,001,051	70,336,310	26,757,772	68,163,243	73,966,226	75,963,467

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
			GENERAL FUND - 101					
REVENUES:								
Taxes	6,380,737	6,488,514	7,786,530	7,786,530	6,959,186	8,097,648	8,155,747	8,155,747
Franchises	833,046	848,140	875,000	875,000	612,905	919,358	945,600	945,600
Federal Sources	62,566	35,534	209,125	209,125	52,600	52,600	55,000	55,000
State Sources	160,800	167,551	124,000	131,500	73,858	148,051	150,200	150,200
Miscellaneous Sources	651,614	804,802	585,526	673,026	439,436	678,010	738,404	738,404
Services Provided for	841,908	844,652	873,571	885,871	582,381	885,871	912,447	1,073,843
Fees, Fines & Forfeitures	444,242	392,570	387,000	387,000	354,149	416,321	413,600	413,600
Investments	12,313	14,998	12,000	12,000	6,529	9,793	9,700	9,700
Miscellaneous	358,730	358,852	100,000	100,000	31,825	35,570	36,600	81,600
Loan Proceeds								
TOTAL REVENUES:	9,745,956	9,955,613	10,952,752	11,060,052	9,112,869	11,243,222	11,417,298	11,623,694
EXPENDITURES								
CITY ADMINISTRATION								
Mayor & Council	89,849	129,636	126,450	109,850	84,830	107,110	98,550	98,150
City Manager	402,707	408,003	401,286	378,196	221,570	342,522	343,990	348,049
Information Tehnology	329,780	481,667	457,705	457,705	303,338	458,588	713,478	525,198
Court	74,474	30,983	62,555	61,995	37,288	56,468	57,558	57,258
Facilities & Grounds Maintenance	562,031							
Legal				76,450	32,157	79,279	152,550	153,200
Finance	536,487	544,865	570,530	570,530	358,933	551,631	648,658	557,624
Human Resources	48,052	129,106	126,130	122,230	40,303	74,287	120,308	114,918
Safety Coordinator			118,490	118,490	55,852	80,157	178,341	104,533
Finance Customer Services	28,328	37,018	39,900	39,900	26,026	39,040	39,500	36,500
TOTAL CITY ADMINISTRATION	2,071,708	1,761,278	1,903,046	1,935,346	1,160,297	1,789,082	2,352,933	1,995,430
POLICE	3,414,663	3,328,186	3,713,015	3,707,515	2,234,254	3,501,713	3,976,781	3,709,346
FIRE	1,913,140	2,067,286	2,027,728	2,026,228	1,157,467	1,771,106	2,288,095	1,902,439
LIBRARY	952,061	880,554	980,480	1,060,480	684,945	1,044,601	1,273,365	1,220,857

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
GENERAL FUND - 101								
FACILITIES & GROUNDS								
Facilities Operations		224,063	276,304	276,304	152,193	226,974	308,347	268,535
Facilities Capital Projects		85,330	57,000	57,000	46,206	86,909	422,000	416,000
Parks Operations		294,783	304,574	304,574	200,974	297,575	490,610	403,503
Parks Capital Projects		8,543					445,000	10,000
Custodial Operations		91,466	111,315	111,315	61,517	91,783	143,826	123,826
TOTAL CITY ADMINISTRATION	-	704,185	749,193	749,193	460,890	703,241	1,809,783	1,221,864
COMMUNITY DEVELOPMENT	339,008	282,683	292,367	295,067	168,832	271,378	368,809	288,074
NON DEPARTMENTAL								
Material & Seervices	415,348	618,383	426,656	425,956	243,074	428,586	428,250	421,488
TOTAL NON DEPARTMENTAL	415,348	618,383	426,656	425,956	243,074	428,586	428,250	421,488
TOTAL EXPENDITURES WITHOUT CONTINGENCY	9,105,928	9,642,555	10,092,485	10,199,785	6,109,759	9,509,707	12,498,016	10,759,498
CONTINGENCY			489,605	570,671				541,322
TOTAL EXPENDITURES:	9,105,928	9,642,555	10,582,090	10,770,456	6,109,759	9,509,707	12,498,016	11,300,820
TRANSFERS								
TRANSFER IN	567,000	1,585,864	5,000	182,687	116,407	182,687	-	10,000
TRANSFER OUT	859,912	1,943,155	1,382,782	1,479,403	1,057,736	1,479,403	1,297,134	1,242,932
NET TRANSFERS IN & OUT	(292,912)	(357,291)	(1,377,782)	(1,296,716)	(941,329)	(1,296,716)	(1,297,134)	(1,232,932)
EXCESS REVENUES OVER EXPENDITURES	347,116	(44,233)	(1,007,120)	(1,007,120)	2,061,781	436,799	(2,377,852)	(910,058)
BEGINNING FUND BALANCE	1,855,542	2,202,659	1,966,759	1,966,759	2,158,427	2,158,427	2,595,226	2,595,226
RESTRICTED (NS URA FUNDS)			270,610	270,610				
UNAPPROPRIATED FUND BALANCE			1,230,249	1,230,249				1,685,168
ENDING FUND BALANCE	2,202,658	2,158,426	-	-		2,595,226		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
GENERAL FUND - 101									
RESOURCES									
101-1900-40001	CURRENT PROPERTY TAXES	5,610,803	5,703,964	5,719,800	5,719,800	5,458,894	5,731,838	5,892,089	5,892,089
101-1900-40005	DELINQUENT PROPERTY TAXES	293,719	285,256	200,000	200,000	145,262	290,525	259,658	259,658
101-1900-40010	TRANSIENT ROOM TAX	-	-	1,323,000	1,323,000	1,010,148	1,515,223	1,534,700	1,534,700
101-1900-40045	FEES IN LIEU OF FRANCHISE	298,388	339,652	383,250	383,250	257,425	386,138	306,600	306,600
101-1900-40050	911 STATE EXCISE TAX	24,308							
101-1900-40060	VRC/B&B ENDORSEMENT TAX	5,624	3,732	3,000	3,000	1,981	2,972	3,000	3,000
101-1900-40100	STATE CIGARETTE TAX	13,105	13,665	12,700	12,700	7,007	14,014	12,700	12,700
101-1900-40300	STATE LIQUOR PRORATION	134,790	142,245	144,780	144,780	78,469	156,938	147,000	147,000
	Total Taxes	6,380,737	6,488,514	7,786,530	7,786,530	6,959,186	8,097,648	8,155,747	8,155,747
101-1900-41004	FRANCHISE TAXES	833,046	848,140	875,000	875,000	612,905	919,358		
101-1900-41001	FRANCHISE TAXES - GEORGIA PACIFIC							68,000	68,000
101-1900-41002	FRANCHISE TAXES - CENTURY LINK							29,000	29,000
101-1900-41003	FRANCHISE TAXES - CHARTER							276,000	276,000
101-1900-41004	FRANCHISE TAXES - COASTCOM							16,800	16,800
101-1900-41005	FRANCHISE TAXES - NW NATURAL							145,400	145,400
101-1900-41006	FRANCHISE TAXES - CENTRAL LINCOLN PUD							312,000	312,000
101-1900-41007	FRANCHISE TAXES - THOMPSON'S SANITARY							97,200	97,200
101-1900-41008	FRANCHISE TAXES - MISCELLANEOUS CELL PHONE							1,200	1,200
	Total Franchises	833,046	848,140	875,000	875,000	612,905	919,358	945,600	945,600
101-1900-42001	Homeland Fire	58,078	35,524			52,600	52,600	55,000	55,000
101-1900-42050	FEMA GRANT	4,329		196,125	196,125				
101-1900-42051	Law Enforcement Grants	159	10	13,000	13,000				
	Total Federal Sources	62,566	35,534	209,125	209,125	52,600	52,600	55,000	55,000
101-1900-43001	STATE REVENUE SHARING	110,800	157,460	115,000	115,000	65,193	130,386	140,000	140,000
101-1900-43002	D L C D PLANNING GRANT	49,000	9,000	9,000	16,500	7,500	16,500	9,000	9,000
101-1900-43003	READY TO READ	1,000	1,091			1,165	1,165	1,200	1,200

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total State Sources	160,800	167,551	124,000	131,500	73,858	148,051	150,200	150,200
101-1900-44001	NEWPORT RURAL FIRE PROTECTION DIST.	212,670	221,389	228,026	228,026	75,192	228,026	233,471	233,471
101-1900-44002	LINCOLN COUNTY GRANT				7,500		7,500		
101-1900-44000	MISC GRANT	103,707	255,524	12,500	12,500	50,721	4,061		
101-1900-44003	CIS RETURN TO WORK			10,000	10,000	13,539	13,539	15,000	15,000
101-1900-44004	LIBRARY FOUNDATION GRANT				80,000	104,000	104,300	100,000	100,000
101-1900-44005	LINCOLN CNTY LIBRARY DISTRICT	335,237	327,889	335,000	335,000	184,100	308,700	330,000	330,000
101-1900-44006	LINCOLN CNTY SCHOOL DISTRICT							47,933	47,933
101-1900-44007	CONFLAGRATION REIMBURSEMENT					11,884	11,884	12,000	12,000
	Total Miscellaneous Sources	651,614	804,802	585,526	673,026	439,436	678,010	738,404	738,404
101-1900-45201	SERVICE PROVIDED PARKS & RECREATION FUND		72,707	73,799	74,899	49,199	74,899	77,146	90,791
101-1900-45211	SERVICE PROVIDED PUBLIC PARKING FUND	1,900	2,049	3,000	3,000	2,000	3,000	3,090	3,636
101-1900-45212	SERVICE PROVIDED FOR HOUSING FUND		4,673	4,743	4,743	3,162	4,743	4,885	5,749
101-1900-45220	SERVICE PROVIDED FOR AIRPORT FUND	48,531	53,552	54,679	54,679	36,453	54,679	56,319	66,281
101-1900-45230	SERVICE PROVIDED FOR ROOM TAX FUND	154,605	65,000	80,975	80,975	53,983	80,975	83,404	98,157
101-1900-45240	SERVICE PROVIDED FOR BLDG INSPECTION FUND	40,637	24,681	25,051	25,051	16,701	25,051	25,803	30,367
101-1900-45251	SERVICE PROVIDED FOR STREET FUND	44,612	61,978	62,907	62,907	41,938	62,907	64,794	76,255
101-1900-45252	SERVICE PROVIDED LINE UNDERGRD FUND	4,000							
101-1900-45253	SVC PROVIDED FOR SDC FUND	5,074							
101-1900-45254	SERVICE PROVIDED AGATE BEACH CLOSURE FUND		261	270	270	180	270	278	327
101-1900-45270	SERVICE PROVIDED FOR NURA FUND	24,608	27,751	28,167	28,167	18,778	28,167	29,012	34,144
101-1900-45601	SERVICE PROVIDED FOR WATER FND	249,287	228,261	231,685	231,685	154,457	231,685	238,636	280,846
101-1900-45602	SERVICE PROVIDED FOR SEWER FND	221,524	272,115	276,197	276,197	184,131	276,197	284,483	334,803
101-1900-45701	SERVICE PROVIDED PUBLIC WORKS FUND	47,130	31,624	32,098	43,298	21,399	43,298	44,597	52,487
	Total Services Provided for…	841,908	844,652	873,571	885,871	582,381	885,871	912,447	1,073,843
101-1900-46001	K-9 PROGRAM REVENUE	10,000		5,000	5,000	5,500	5,500	5,500	5,500
101-1900-46002	RENTS & LEASES	118,581	100,043	92,000	92,000	79,599	92,000	92,000	92,000
101-1900-46003	LAND USE FEES					8,881	13,322	9,000	9,000
101-1900-46004	MUNICIPAL COURT FINES	169,418	144,768	140,000	140,000	107,570	140,000	140,000	140,000
101-1900-46005	STATE/COUNTY COURT FINES					2,706	3,000	3,000	3,000
101-1900-46007	LIBRARY FINES	10,015	11,302	10,000	10,000	6,212	11,000	15,500	15,500
101-1900-46009	TRAINING COURT COST					177	177		
101-1900-46010	COURT RESTITUTION PAYMENTS					65	100	100	100

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
101-1900-46405	BUSINESS LICENSES	136,228	136,457	140,000	140,000	136,978	142,000	142,000	142,000
101-1900-46406	OLCC LICENSES					1,113	1,200	1,200	1,200
101-1900-46408	POLICE REPORTS					5,348	8,022	5,300	5,300
	Total Fees, Fines & Forfeitures	444,242	392,570	387,000	387,000	354,149	416,321	413,600	413,600
101-1900-47001	INTEREST ON INVESTMENTS	12,313	14,998	12,000	12,000	6,529	9,793	9,700	9,700
	Total Investments	12,313	14,998	12,000	12,000	6,529	9,793	9,700	9,700
101-1900-48001	MISCELLANEOUS SALES & SERVICES	96,580	158,726	100,000	100,000	27,300	31,045	31,000	31,000
101-1900-48004	SPECIAL EVENT/FUNDRAISING					525	525	600	600
101-1900-48004	GIFTS & DONATIONS	2,150	8,000			4,000	4,000	5,000	50,000
101-1900-48006	FIBER OPTIC CONDUCT IRU		192,126						
101-1900-48500	BOND & LOAN PROCEEDS	260,000							
	Total Miscellaneous	358,730	358,852	100,000	100,000	31,825	35,570	36,600	81,600
TOTAL REVENUES		9,745,956	9,955,613	10,952,752	11,060,052	9,112,869	11,243,222	11,417,298	11,623,694
101-1900-49230	TRANSFER FROM ROOM TAX FUND	567,000	1,314,900	5,000	182,687	116,407	182,687		10,000
101-1900-49270	TRANSFER FROM URA FUND		270,964						
	Total Transfers	567,000	1,585,864	5,000	182,687	116,407	182,687	-	10,000
TOTAL REVENUES & TRANSFER		10,312,956	11,541,477	10,957,752	11,242,739	9,229,276	11,425,909	11,417,298	11,633,694
101-1900-49910	**Beginning Fund Balance**	1,855,542	2,202,659	2,237,369	2,237,369	2,158,427	2,158,427	2,595,226	2,595,226
	TOTAL GENERAL FUND RESOURCES	12,168,498	13,744,136	13,195,121	13,480,108	11,387,703	13,584,336	14,012,524	14,228,920

ADMINISTRIATION - 1010-1055

MAYOR & COUNCIL - 1010

	Material & Services								
101-1010-60200	FINANCIAL PROFESSIONAL SERVICES	21,060	22,290	30,000	30,000	36,505	36,505	33,000	33,000
101-1010-60300	LEGAL PROFESSIONAL SERVICES	-	36,250	30,000	13,400	12,702	12,702		
101-1010-60400	EMPLOYMENT SERVICES	12,491	14,683	-	-	-			

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101-1010-60900	OTHER PROFESSIONAL SERVICES	-	1,301	1,000	1,000	-		1,000	1,000
101-1010-61100	UTILITIES - ELECTRIC	2,172	2,588	3,000	3,000	1,494	2,500	3,000	2,700
101-1010-61110	UTILITIES - GAS HEATING	543	431	500	500	265	400	500	500
101-1010-61300	PERMITS/LICENSES EXPENSES	350	17	50	50	-	350	350	350
101-1010-62100	CLEANING EXPENSES	1,296	349	500	500	194	500	500	400
101-1010-63300	MAINTENANCE AGREEMENTS / CONTRACTS	2,208	142	-	-	-			
101-1010-64100	LEASE EXPENSES	795	-	-	-	-			
101-1010-65300	ADVERTISING & MARKETING EXPENSES	701	335	600	600	-	200	500	500
101-1010-65400	PRINTING & BINDING	63	3,138	3,100	3,100	1,890	3,100	3,100	3,100
101-1010-65500	TRAVEL & MEETING EXPENSES	850	3,655	3,600	3,600	1,500	3,500	3,600	3,600
101-1010-65550	MEMBERSHIP DUES & FEES	18,458	18,730	20,000	20,000	19,353	19,353	21,000	21,000
101-1010-65600	TRAINING	3,607	4,586	7,000	7,000	2,579	5,000	7,000	7,000
101-1010-65700	PROGRAMS & PROGRAM SUPPLIES	12,127	4,123	5,000	5,000	1,623	2,500	3,000	3,000
101-1010-66100	OFFICE SUPPLIES	1,861	2,013	3,000	3,000	1,633	2,700	3,000	3,000
101-1010-66150	BOOKS/PERIODICALS/DVD & VIDEO	4,909	7,724	9,000	9,000	4,259	7,300	8,000	8,000
101-1010-66200	POSTAGE/SHIPPING EXPENSE	219	422	100	100	403	500	500	500
101-1010-66400	CONCESSIONS & CATERING	-	454	1,500	1,500	431	1,500	1,500	1,500
101-1010-66550	VOLUNTEER EXPENSES	5,878	6,405	7,500	7,500	-	7,500	8,000	8,000
101-1010-67200	OTHER DATA PROCESSING EXPENSES	259	-	1,000	1,000	-	1,000	1,000	1,000
	Total Material & Services	89,849	129,636	126,450	109,850	84,830	107,110	98,550	98,150
TOTAL MAYOR & COUNCIL		89,849	129,636	126,450	109,850	84,830	107,110	98,550	98,150
CITY MANAGER - 1020									
	Personnel Services								
101-1020-50110	WAGES & SALARIES	234,330	239,403	209,575	209,575	139,143	208,715	209,523	209,523
101-1020-50120	PART TIME/EXTRA HELP WAGES								2,542
101-1020-51110	OVERTIME	524	629	-	-	1,505	2,258		2,000
101-1020-52110	INSURANCE BENEFITS	36,825	38,999	31,187	31,187	22,024	33,035	34,146	34,146
101-1020-52120	FICA	19,211	18,216	16,032	16,032	11,971	17,956	16,029	16,376
101-1020-52130	RETIREMENT	29,563	30,649	26,988	26,988	9,670	14,505	26,982	26,982
101-1020-52150	WORKERS COMPENSATION	141	396	630	630	470	707	603	646
101-1020-52160	UNEMPLOYMENT INSURANCE	2,524	2,826	2,724	2,724	2,197	3,296	1,257	1,284
	Total Personnel Services	323,118	331,119	287,136	287,136	186,979	280,472	288,540	293,499
	Total Full Time Equivalent (FTE)	*3.00*	*2.50*	*2.50*	*2.50*			*2.50*	*2.50*

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Material & Services								
101-1020-60100	PROFESSIONAL SERVICES	-	-	-	-	-			
101-1020-60300	LEGAL PROFESSIONAL SERVICES	38,800	28,534	40,000	16,910	131	1,000	1,000	1,000
101-1020-60400	EMPLOYMENT SERVICES	852	16,836	16,200	16,200	1,326	1,000	1,000	1,000
101-1020-60900	OTHER PROFESSIONAL SERVICES	2,735	395	5,000	5,000	-	2,500	2,500	2,500
101-1020-61100	UTILITIES - ELECTRIC	1,629	1,941	3,000	3,000	1,120	2,000	2,100	1,600
101-1020-61110	UTILITIES - GAS HEATING	407	323	800	800	199	400	400	250
101-1020-61200	BUILDING & GROUNDS EXPENSES	723	73	200	200	179	500	500	500
101-1020-61300	PERMITS/LICENSES EXPENSES	201	-	-	-	-			
101-1020-62100	CLEANING EXPENSES	984	466	500	500	145	500	500	250
101-1020-63100	VEHICLE EXPENSES	-	-	-	-	-			
101-1020-63300	MAINTENANCE AGREEMENTS / CONTRACTS	1,995	142	-	-	-			
101-1020-64100	LEASE EXPENSES	596	-	-	-	-			
101-1020-65100	INSURANCE	-	-	-	-	300			
101-1020-65200	COMMUNICATIONS EXPENSE	10,533	10,113	11,200	11,200	6,186	11,200	11,200	11,200
101-1020-65300	ADVERTISING & MARKETING EXPENSES	-	12	-	-	-			
101-1020-65400	PRINTING & BINDING	168	2,747	4,000	4,000	1,695	4,000	4,000	4,000
101-1020-65500	TRAVEL & MEETING EXPENSES	4,871	2,825	8,000	8,000	4,474	8,000	8,000	8,000
101-1020-65550	MEMBERSHIP DUES & FEES	1,039	658	2,000	2,000	1,460	2,000	2,000	2,000
101-1020-65600	TRAINING	4,121	2,546	9,000	9,000	3,497	6,000	8,000	8,000
101-1020-65700	PROGRAMS & PROGRAM SUPPLIES	542	818	1,000	1,000	2,103	3,000	3,000	3,000
101-1020-65900	OTHER OPERATING EXPENSES	292	25	250	250	55	250	250	250
101-1020-66100	OFFICE SUPPLIES	3,335	3,887	6,000	6,000	9,584	13,500	4,000	4,000
101-1020-66150	BOOKS/PERIODICALS/DVD & VIDEO	87	347	500	500	87	200	500	500
101-1020-66200	POSTAGE/SHIPPING EXPENSE	345	187	500	500	443	500	500	500
101-1020-66400	CONCESSIONS & CATERING	109	-	-	-	-		500	500
101-1020-66500	CLOTHING & UNIFORMS	4,542	-	-	-	-			
101-1020-66550	VOLUNTEER EXPENSES	10	-	-	-	-			
101-1020-66600	GENERAL EXPENSES	300	-	2,000	2,000	1,168	2,000	2,000	2,000
101-1020-66700	SAFETY & HEALTH EXPENSES	373	1,534	1,000	1,000	408	500	500	500
101-1020-67200	OTHER DATA PROCESSING EXPENSES	-	2,476	3,000	3,000	30	3,000	3,000	3,000
	Total Material & Services	79,589	76,884	114,150	91,060	34,591	62,050	55,450	54,550
TOTAL CITY MANAGER		402,707	408,003	401,286	378,196	221,570	342,522	343,990	348,049

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INFORMATION TECHNOLOGY - 1025									
	Personnel Services								
101-1025-50110	WAGES & SALARIES	103,867	107,629	111,040	111,040	73,928	110,892	130,114	130,114
101-1025-52110	INSURANCE BENEFITS	24,986	21,761	23,017	23,017	16,146	24,219	27,813	27,813
101-1025-52120	FICA	8,441	8,084	8,495	8,495	6,291	9,437	9,954	9,954
101-1025-52130	RETIREMENT	18,516	22,442	22,741	22,741	15,140	22,710	26,647	26,647
101-1025-52150	WORKERS COMPENSATION	75	194	348	348	338	338	379	379
101-1025-52160	UNEMPLOYMENT INSURANCE	1,013	1,242	1,444	1,444	1,148	1,722	781	781
	Total Personnel Services	156,900	161,352	167,085	167,085	112,991	169,318	195,688	195,688
	Total Full Time Equivalent (FTE)	*1.63*	*1.70*	*1.70*	*1.70*			*2.00*	*2.00*
	Material & Services								
101-1025-60100	PROFESSIONAL SERVICES	-	1,153	2,000	2,000	1,583	1,600	3,000	2,000
101-1025-61100	UTILITIES - ELECTRIC	543	647	545	545	373	545	545	650
101-1025-61110	UTILITIES - GAS HEATING	136	108	125	125	66	125	125	100
101-1025-61190	UTILITIES - OTHER	-	347	1,000	1,000	216	1,000	1,000	500
101-1025-61200	BUILDING & GROUNDS EXPENSES	-	583	-	-	-			
101-1025-61300	PERMITS/LICENSES EXPENSES	-	277	300	300	-		300	300
101-1025-62100	CLEANING EXPENSES	319	87	100	100	48	100	100	100
101-1025-63200	EQUIPMENT EXPENSES	350	1,874	2,000	2,000	974	2,000	2,000	2,000
101-1025-63300	MAINTENANCE AGREEMENTS / CONTRACTS	19,364	68,983	76,000	76,000	68,094	76,000	115,000	115,000
101-1025-65200	COMMUNICATIONS EXPENSES	7,099	9,943	8,350	8,350	6,071	8,000	10,000	8,000
101-1025-65400	PRINTING & BINDING	-	-	100	100	-			
101-1025-65500	TRAVEL & MEETING EXPENSES	1,643	443	1,550	1,550	46	1,500	1,500	1,500
101-1025-65600	TRAINING	8,071	9,208	8,000	8,000	108	8,000	8,000	8,000
101-1025-66100	OFFICE SUPPLIES	493	519	150	150	131	200	200	200
101-1025-66150	BOOKS/PERIODICALS/DVD & VIDEO	1,073	60	-	-	22	50	500	500
101-1025-66200	POSTAGE/SHIPPING EXPENSE	53	49	200	200	2	50	200	200
101-1025-66600	GENERAL EXPENSES	65	-	-	-	-			
101-1025-66700	SAFETY & HEALTH EXPENSES	-	120	-	-	-			
101-1025-66800	FUEL	72	-	100	100	-	100	100	100
101-1025-67100	DATA PROCESSING LEASES & EXPENSE	133,601	222,000	190,100	190,100	112,611	190,000		
	KGW Camera (Moved to Room Tax Fund)							10,000	-
	Switch upgrades							15,000	15,000
	City Hall Camera upgrade							7,500	
	Access Control							30,000	

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	Council laptops/tablets							7,000	7,000
	Conference Room AV Projector							3,000	3,000
	ID Maker Kit							3,000	
	ONP Security Cameras							12,000	
	Recreation Security Cameras							10,000	
	Wireless ONP Hangers							10,000	
	Fiber NYEB to PAC replacement							4,000	4,000
	PAC Fiber to City Hall							15,000	
	Caselle Software Assurance							27,360	27,360
	MS EA True Up							4,000	4,000
	Agenda Management Software							20,000	20,000
	Total Lease Payments 2015-2016							80,000	80,000
	Chambers TV Streaming							60,000	
	Total Material & Services	172,880	316,399	290,620	290,620	190,346	289,270	460,430	299,510
	Capital Outlay								
101-1025-71200	BUILDING IMPROVEMENTS	-	3,917	-	-	-			
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
101-1025-73300	Dell Servers (6)							30,000	30,000
101-1025-73300	Caselle Support & Software Upgrades (See Data Processing)							27,360	
	Total Capital Outlay	-	3,917	-	-	-	-	57,360	30,000
TOTAL INFORMATION TECHNOLOGY		329,780	481,667	457,705	457,705	303,338	458,588	713,478	525,198
COURT - 1030									
	Personnel Services								
101-1030-50110	WAGES & SALARIES	44,026	19,030	40,800	40,800	26,502	39,753	40,761	40,761
101-1030-50120	PART TIME/EXTRA HELP WAGES	1,571	-	-	-	-			
101-1030-51110	OVERTIME	2,931	53	-	-	1,505	2,258		
101-1030-52110	INSURANCE BENEFITS	5,630	32	7,384	7,384	2,332	3,498	3,649	3,649
101-1030-52120	FICA	3,985	1,453	3,121	3,121	2,364	3,546	3,118	3,118
101-1030-52130	RETIREMENT	5,240	3,588	1,933	1,933	-	1,933	1,930	1,930
101-1030-52150	WORKERS COMPENSATION	40	81	137	137	103	103	105	105
101-1030-52160	UNEMPLOYMENT INSURANCE	477	235	530	530	451	677	245	245
	Total Personnel Services	63,900	24,473	53,905	53,905	33,256	51,768	49,808	49,808

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Full Time Equivalent (FTE)	*0.95*	*0.95*	*0.70*	*0.70*			*0.70*	*0.70*
	Material & Services								
101-1030-60300	LEGAL PROFESSIONAL SERVICES	6,067	756	1,000	440	-			
101-1030-60900	OTHER PROFESSIONAL SERVICES	1,700	1,098	1,000	1,000	2,569	3,200	3,000	3,000
101-1030-61100	UTILITIES - ELECTRIC	814	971	1,100	1,100	560	500	1,100	900
101-1030-61110	UTILITIES - GAS HEATING	204	162	500	500	99	100	200	150
101-1030-62100	CLEANING EXPENSES	478	131	200	200	73	100	200	150
101-1030-63300	MAINTENANCE AGREEMENTS / CONTRACTS	-	1,370	1,500	1,500	-			
101-1030-65200	COMMUNICATIONS EXPENSE	318	262	350	350	101	100	250	250
101-1030-65400	PRINTING & BINDING	80	-	-	-	-			
101-1030-65500	TRAVEL & MEETING EXPENSES	-	31	-	-	-			
101-1030-65550	MEMBERSHIP DUES & FEES	145	95	100	100	95	100	100	100
101-1030-65600	TRAINING	70	1,029	1,500	1,500	-		1,500	1,500
101-1030-66100	OFFICE SUPPLIES	203	179	700	700	354	400	700	700
101-1030-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	70	200	200	-		200	200
101-1030-66200	POSTAGE/SHIPPING EXPENSE	457	358	500	500	180	200	500	500
101-1030-66300	TRAFFIC SAFETY & SIGNAGE	38	-	-	-	-			
	Total Material & Services	10,574	6,510	8,650	8,090	4,032	4,700	7,750	7,450
TOTAL COURT		74,474	30,983	62,555	61,995	37,288	56,468	57,558	57,258
FACILITIES & GROUNDS MAINTENANCE - 1035 (Closed Cost Center									
	Personnel Services								
101-1035-50110	WAGES & SALARIES	160,896							
101-1035-50120	PART TIME/EXTRA HELP WAGES	20,404							
101-1035-52110	INSURANCE BENEFITS	51,065							
101-1035-52120	FICA	14,717							
101-1035-52130	RETIREMENT	28,760							
101-1035-52150	WORKERS COMPENSATION	2,036							
101-1035-52160	UNEMPLOYMENT INSURANCE	1,741							
	Total Personnel Services	279,619	-	-	-	-	-	-	-
	Total Full Time Equivalent (FTE)	*5.60*							

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	Material & Services								
101-1035-60100	PROFESSIONAL SERVICES	7,639							
101-1035-60400	EMPLOYMENT SERVICES	31,395							
101-1035-60900	OTHER PROFESSIONAL SERVICES	634							
101-1035-61100	UTILITIES - ELECTRIC	10,751							
101-1035-61110	UTILITIES - GAS HEATING	1,077							
101-1035-61190	UTILITIES - OTHER	1,157							
101-1035-61200	BUILDING & GROUNDS EXPENSES	166,782							
101-1035-61300	PERMITS/LICENSES EXPENSES	296							
101-1035-62100	CLEANING EXPENSES	8,962							
101-1035-63100	VEHICLE EXPENSES	6,821							
101-1035-63200	EQUIPMENT EXPENSES	11,580							
101-1035-63300	MAINTENANCE AGREEMENTS / CONTRACTS	2,411							
101-1035-64200	RENTAL EXPENSES	433							
101-1035-65100	INSURANCE	3,665							
101-1035-65200	COMMUNICATIONS EXPENSE	5,093							
101-1035-65400	PRINTING & BINDING	50							
101-1035-65500	TRAVEL & MEETING EXPENSES	1,036							
101-1035-65550	MEMBERSHIP DUES & FEES	180							
101-1035-65600	TRAINING	2,419							
101-1035-66100	OFFICE SUPPLIES	355							
101-1035-66200	POSTAGE/SHIPPING EXPENSE	485							
101-1035-66250	CONSTRUCTION MATERIAL & SUPPLIES	808							
101-1035-66300	TRAFFIC SAFETY & SIGNAGE	164							
101-1035-66500	CLOTHING & UNIFORMS	2,275							
101-1035-66600	GENERAL EXPENSES	302							
101-1035-66700	SAFETY & HEALTH EXPENSES	668							
101-1035-66800	FUEL	14,974							
	Total Material & Services	282,412	-	-	-	-	-	-	-
TOTAL FACILITIES & GROUNDS MAINTENANCE		562,031	-	-	-	-	-	-	-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
LEGAL - 1040									
	Personnel Services								
101-1040-50110	WAGES & SALARIES	-	-	-	48,600	20,952	54,475	97,000	97,000
101-1040-50120	PART TIME/EXTRA HELP WAGES	-			5,600			11,016	11,016
101-1040-52110	INSURANCE BENEFITS	-	-	-	8,700	2,025	7,088	15,267	15,267
101-1040-52120	FICA	-	-	-	4,600	1,614	4,196	8,263	8,263
101-1040-52130	RETIREMENT	-	-	-	-	166		8,730	8,730
101-1040-52150	WORKERS COMPENSATION	-						326	326
101-1040-52160	UNEMPLOYMENT INSURANCE	-	-	-	-	272	707	648	648
	Total Personnel Services	-	-	-	67,500	25,029	66,466	141,250	141,250
	Total Full Time Equivalent (FTE)	-	-	-	*1.25*			*1.25*	*1.25*
	Material & Services								
101-1040-60100	PROFESSIONAL SERVICES				5,000		5,000	5,000	5,000
101-1040-61100	UTILITIES - ELECTRIC				-				450
101-1040-61110	UTILITIES - GAS HEATING				-				100
101-1040-62100	CLEANING EXPENSES								100
101-1040-65200	COMMUNICATIONS EXPENSE	-	-	-	500	174	261	500	500
101-1040-65550	TRAVEL & MEETING EXPENSES				900		1,100	1,300	1,300
101-1040-65550	MEMBERSHIP DUES & FEES	-	-	-	650	677	120	700	700
101-1040-65600	TRAINING	-	-	-	600	120	175	600	600
101-1040-65700	PROGRAMS & PROGRAM SUPPLIES				1,300			1,300	1,300
101-1040-66100	OFFICE SUPPLIES							400	400
101-1040-66150	BOOKS/PERIODICALS/DVD & VIDEO							200	200
101-1040-66200	POSTAGE/SHIPPING EXPENSE							100	100
101-1040-66600	GENERAL EXPENSES	-	-	-		6,157	6,157	200	200
101-1040-67200	OTHER DATA PROCESSING EXPENSES							1,000	1,000
	Total Material & Services	-	-	-	8,950	7,128	12,813	11,300	11,950
TOTAL LEGAL		-	-	-	76,450	32,157	79,279	152,550	153,200

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FINANCE - 1050									
	Personnel Services								
101-1050-50110	WAGES & SALARIES	247,234	184,710	307,408	307,408	200,248	302,000	368,922	329,971
101-1050-50120	PART TIME/EXTRA HELP WAGES	22,637	30,444	-	-	1,557	1,600		-
101-1050-51110	OVERTIME	11,888	11,000	5,000	5,000	5,240	7,860	5,000	5,000
101-1050-52110	INSURANCE BENEFITS	45,091	56,775	100,337	100,337	57,334	88,000	114,746	94,710
101-1050-52120	FICA	23,005	17,192	23,899	23,899	17,773	26,660	28,605	25,625
101-1050-52130	RETIREMENT	38,928	44,696	40,662	40,662	15,681	35,000	46,363	42,857
101-1050-52150	WORKERS COMPENSATION	283	565	988	988	739	1,109	1,128	1,001
101-1050-52160	UNEMPLOYMENT INSURANCE	2,875	2,535	4,061	4,061	3,061	4,600	2,244	2,010
	Total Personnel Services	391,941	347,918	482,355	482,355	301,633	466,829	567,008	501,174
	Total Full Time Equivalent (FTE)	*5.25*	*6.40*	*6.00*	*6.00*			*7.00*	*6.00*
	Material & Services								
101-1050-60200	FINANCIAL PROFESSIONAL SERVICES	10,811	131,747	30,000	30,000	22,239	30,000	15,000	10,000
101-1050-60300	LEGAL PROFESSIONAL SERVICES	4,999	2,832	-	-	1,199	1,199		
101-1050-60400	EMPLOYMENT SERVICES	-	11,009	-	-	387	387		
101-1050-60900	OTHER PROFESSIONAL SERVICES	-	160	-	-	1,806	1,806		
101-1050-61100	UTILITIES - ELECTRIC	1,900	2,265	2,500	2,500	1,307	2,000	2,500	2,350
101-1050-61110	UTILITIES - GAS HEATING	475	377	500	500	232	400	500	400
101-1050-61300	PERMITS/LICENSES EXPENSES	11,782	3,543	1,250	1,250	48	100	1,250	1,250
101-1050-62100	CLEANING EXPENSES	1,261	777	400	400	632	948	1,000	350
101-1050-63300	MAINTENANCE AGREEMENTS / CONTRACTS	13,472	17,475	21,300	21,300	11,363	17,045	21,300	3,000
101-1050-64100	LEASE EXPENSES	1,211	206	250	250	188	282	300	300
101-1050-65100	INSURANCE	375	375	400	400	375	400	400	400
101-1050-65200	COMMUNICATIONS EXPENSE	2,487	2,529	2,850	2,850	1,020	1,530	1,700	1,700
101-1050-65300	ADVERTISING & MARKETING EXPENSES	626	1,221	1,500	1,500	884	1,500	1,600	1,600
101-1050-65400	PRINTING & BINDING	2,286	3,983	4,200	4,200	2,677	4,200	4,500	4,500
101-1050-65500	TRAVEL & MEETING EXPENSES	2,104	-	1,625	1,625	165	1,625	4,000	4,000
101-1050-65550	MEMBERSHIP DUES & FEES	788	101	500	500	360	500	1,000	1,000
101-1050-65600	TRAINING	6,388	4,070	4,000	4,000	1,146	4,000	5,000	5,000
101-1050-66100	OFFICE SUPPLIES	8,989	8,256	6,600	6,600	3,360	5,500	6,000	6,000
101-1050-66150	BOOKS/PERIODICALS/DVD & VIDEO	561	398	200	200	-	200	500	500
101-1050-66200	POSTAGE/SHIPPING EXPENSE	4,453	5,524	7,000	7,000	3,868	7,000	7,000	6,000
101-1050-66600	GENERAL EXPENSES	-	-	-	-	98	98		
101-1050-67200	OTHER DATA PROCESSING EXPENSES	69,577	100	600	600	1,382	1,382	600	3,100

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	Total Material & Services	144,546	196,946	85,675	85,675	54,736	82,102	74,150	51,450
	Capital Outlay								
101-1050-72100	IMPROVE OTHER THAN BUILDING	-	-	2,500	2,500	2,564	2,700	2,500	-
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
101-1050-73200	Mail Machine Replacement							5,000	5,000
	Total Capital Outlay	-	-	2,500	2,500	2,564	2,700	7,500	5,000
TOTAL FINANCE		536,487	544,865	570,530	570,530	358,933	551,631	648,658	557,624
HUMAN RESOURCES - 1052									
	Personnel Services								
101-1052-50110	WAGES & SALARIES	26,376	78,361	61,992	61,992	27,641	41,462	55,606	55,606
101-1052-50120	PART TIME/EXTRA HELP WAGES	1,755	-	-	-	-		8,840	8,840
101-1052-52110	INSURANCE BENEFITS	8,944	22,563	18,296	18,296	4,633	6,950	7,558	7,558
101-1052-52120	FICA	2,372	5,835	4,742	4,742	2,427	3,641	4,930	4,930
101-1052-52130	RETIREMENT	-	7,089	5,579	5,579	992	2,570	5,005	5,005
101-1052-52150	WORKERS COMPENSATION	0	84	190	190	140	140	188	188
101-1052-52160	UNEMPLOYMENT INSURANCE	248	875	806	806	536	334	386	386
	Total Personnel Services	39,694	114,807	91,605	91,605	36,369	55,097	82,513	82,513
	Total Full Time Equivalent (FTE)	*1.00*	*2.00*	*1.00*	*1.00*			*1.25*	*1.25*
	Material & Services								
101-1052-60300	LEGAL PROFESSIONAL SERVICES	1,750	7,103	7,000	3,100	-	1,000	5,015	3,730
101-1052-60400	EMPLOYMENT SERVICES	482	1,338	6,000	6,000	1,230	1,230	4,800	4,800
101-1052-60900	OTHER PROFESSIONAL SERVICES	2,749	229	7,500	7,500	56	4,000	6,000	6,000
101-1052-61100	UTILITIES - ELECTRIC	271	324	500	500	187	200		250
101-1052-61110	UTILITIES - GAS HEATING	68	54	75	75	33	50		50
101-1052-61200	BUILDING & GROUNDS EXPENSES	-	747	1,000	1,000	350	350		-
101-1052-62100	CLEANING EXPENSES	159	44	50	50	24	25		50
101-1052-65200	COMMUNICATIONS EXPENSE	31	21	50	50	-			
101-1052-65300	ADVERTISING & MARKETING EXPENSES	715	-	-	-	-	1,800	7,200	1,350
101-1052-65500	TRAVEL & MEETING EXPENSES	90	367	1,000	1,000	351	225	1,075	1,075
101-1052-65550	MEMBERSHIP DUES & FEES	40	180	1,000	1,000	55	185	405	1,800
101-1052-65600	TRAINING	914	1,202	2,000	2,000	739	1,500	8,000	8,000

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101-1052-66100	OFFICE SUPPLIES	285	47	500	500	449	500	500	500
101-1052-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	200	200	-	250	300	300
101-1052-66500	CLOTHING & UNIFORMS	-	-	6,500	6,500	-	2,500	4,500	4,500
101-1052-66600	GENERAL EXPENSES	-	108	150	150	459	500		
101-1052-66700	SAFETY & HEALTH EXPENSES	802	2,536	1,000	1,000	-			
101-1052-67200	OTHER DATA PROCESSING EXPENSES						4,875		
	Total Material & Services	8,358	14,299	34,525	30,625	3,934	19,190	37,795	32,405
TOTAL HUMAN RESOURCES		48,052	129,106	126,130	122,230	40,303	74,287	120,308	114,918
SAFETY COORDINATOR - 1053									
	Personnel Services								
101-1053-50110	WAGES & SALARIES	-	-	24,294	24,294	16,185	24,294	48,588	24,294
101-1053-50120	PART TIME/EXTRA HELP WAGES						1,189	14,800	10,000
101-1053-52110	INSURANCE BENEFITS	-	-	6,724	6,724	4,909	6,815	14,919	7,385
101-1053-52120	FICA	-	-	1,858	1,858	1,323	1,929	4,849	2,623
101-1053-52130	RETIREMENT	-	-	4,975	4,975	3,315	4,975	9,951	4,975
101-1053-52150	WORKERS COMPENSATION	-	-	423	423	313	424	754	400
101-1053-52160	UNEMPLOYMENT INSURANCE	-	-	316	316	204	331	380	206
	Total Personnel Services	-	-	38,590	38,590	26,249	39,957	94,241	49,883
	Total Full Time Equivalent (FTE)	-	-	*0.50*	*0.50*			*1.25*	*0.75*
	Material & Services								
101-1053-60400	EMPLOYMENT SERVICES	-	-	10,000	10,000	-	-	10,000	-
101-1053-60900	OTHER PROFESSIONAL SERVICES	-	-	10,000	10,000	500	7,000	15,000	9,000
101-1053-65500	TRAVEL & MEETING EXPENSES	-	-	500	500	-	500	2,000	2,550
101-1053-65600	TRAINING	-	-	2,000	2,000	1,054	1,000	10,000	5,000
101-1053-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	10,000	10,000	-			
101-1053-66100	OFFICE SUPPLIES	-	-	1,000	1,000	26	500	1,000	1,000
101-1053-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	3,400	3,400	1,786	1,200	3,400	2,100
101-1053-66700	SAFETY & HEALTH EXPENSES	-	-	43,000	43,000	26,236	30,000	42,700	35,000
	Total Material & Services	-	-	79,900	79,900	29,603	40,200	84,100	54,650
TOTAL SAFETY COORDINATOR		-	-	118,490	118,490	55,852	80,157	178,341	104,533

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FINANCE CUSTOMER SERVICE - 1055									
	Material & Services								
101-1055-60100	PROFESSIONAL SERVICES	149	-	-	-	-			
101-1055-60900	OTHER PROFESSIONAL SERVICES	1,771	1,920	2,200	2,200	1,440	2,160	2,200	2,200
101-1055-63300	MAINTENANCE AGREEMENTS / CONTRACTS	1,858	1,260	1,900	1,900	964	1,446	1,900	1,900
101-1055-64100	LEASE EXPENSES	851	677	500	500	382	573	600	600
101-1055-64200	RENTAL EXPENSES	2,616	-	-	-	-			
101-1055-65400	PRINTING & BINDING	1,156	1,838	2,300	2,300	1,359	2,039	2,300	2,300
101-1055-66100	OFFICE SUPPLIES	1,681	7,465	6,000	6,000	7,472	11,208	7,500	7,500
101-1055-66200	POSTAGE/SHIPPING EXPENSE	18,245	23,858	27,000	27,000	14,409	21,614	25,000	22,000
	Total Material & Services	28,328	37,018	39,900	39,900	26,026	39,040	39,500	36,500
TOTAL FINANCE CUSTOMER SERVICE		28,328	37,018	39,900	39,900	26,026	39,040	39,500	36,500
TOTAL CITY ADMINISTRATION		2,071,707	1,761,277	1,903,046	1,935,346	1,160,296	1,789,082	2,352,933	1,995,430
POLICE - 1070									
	Personnel Services								
101-1070-50110	WAGES & SALARIES	1,465,808	1,378,649	1,468,051	1,456,051	927,944	1,391,916	1,573,881	1,505,517
101-1070-50120	PART TIME/EXTRA HELP WAGES	7,781	13,624	-	-	6,245	9,368	10,000	10,000
101-1070-50140	CERTIFICATION PAY	-	22,123	20,525	20,525	12,873	19,310	18,365	17,284
101-1070-50150	DETECTIVE PAY	-	4,024	7,521	7,521	1,670	2,505	6,750	6,750
101-1070-50160	K-9 PAY	-	2,582	2,753	2,753	1,827	2,741		
101-1070-50170	COMMUNITY SERVICE PAY	-	8,823	7,090	7,090	4,724	7,086	7,091	7,091
101-1070-50180	LIEU OF HOLIDAY PAY	-	28,792	47,705	47,705	17,085	25,628	47,271	47,271
101-1070-51110	OVERTIME	163,849	201,461	170,000	170,000	127,762	191,643	200,000	190,000
101-1070-52110	INSURANCE BENEFITS	414,823	412,250	440,175	440,175	269,067	403,601	502,015	478,495
101-1070-52120	FICA	132,089	125,377	131,859	131,859	92,013	138,020	142,547	136,469
101-1070-52130	RETIREMENT	236,992	39,822	52,410	52,410	30,777	44,676	41,942	41,942
101-1070-52140	PERS RETIREMENT	42,448	208,806	227,267	227,267	131,508	197,262	246,589	235,738
101-1070-52150	WORKERS COMPENSATION	27,860	44,376	49,961	49,961	36,842	36,842	61,850	59,566
101-1070-52160	UNEMPLOYMENT INSURANCE	16,003	19,285	22,407	22,407	17,010	25,515	11,180	10,703
	Total Personnel Services	2,507,652	2,509,994	2,647,724	2,635,724	1,677,347	2,496,113	2,869,481	2,746,826

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	Total Full Time Equivalent (FTE)	*25.00*	*24.00*	*25.00*	*25.00*			*27.00*	*26.00*
	Material & Services								
101-1070-60100	PROFESSIONAL SERVICES	5,893	3,413	5,000	5,000	-	4,500	5,000	5,000
101-1070-60300	LEGAL PROFESSIONAL SERVICES	5,414	5,570	10,000	4,500	5,692	8,000	5,000	2,000
101-1070-60400	EMPLOYMENT SERVICES	519	2,840	3,000	3,000	3,572	4,000	3,000	3,000
101-1070-60900	OTHER PROFESSIONAL SERVICES	13,287	17,341	5,000	5,000	4,635	9,500	5,000	5,000
101-1070-61100	UTILITIES - ELECTRIC	11,130	12,988	13,000	13,000	7,469	11,500	12,000	12,500
101-1070-61110	UTILITIES - GAS HEATING	2,716	2,155	2,500	2,500	1,326	2,000	2,500	2,000
101-1070-61190	UTILITIES - OTHER	198	198	500	500	198	500	500	500
101-1070-61200	BUILDING & GROUNDS EXPENSES	983	484	-	-	-			
101-1070-61300	PERMITS/LICENSES EXPENSES	461	70	-	-	28			
101-1070-61400	OTHER PROPERTY SERVICES	-	-	500	500	-			
101-1070-62100	CLEANING EXPENSES	6,780	1,744	1,700	1,700	1,186	1,800	1,800	1,850
101-1070-62200	ABATEMENT EXPENSES	1,215	26,362	30,000	30,000	944	10,000	30,000	30,000
101-1070-63100	VEHICLE EXPENSES	48,482	38,470	45,000	45,000	24,047	45,000	40,000	40,000
101-1070-63200	EQUIPMENT EXPENSES	2,999	7,710	9,000	21,000	1,676	8,000	8,000	3,000
101-1070-63300	MAINTENANCE AGREEMENTS / CONTRACTS	47,132	677	2,000	2,000	677	9,700	32,000	32,000
101-1070-64100	LEASE EXPENSES	7,383	-	-	-	-			
101-1070-65100	INSURANCE	43,581	55,291	60,891	60,891	66,883	67,000	78,000	67,670
101-1070-65200	COMMUNICATIONS EXPENSE	23,151	22,401	36,900	36,900	12,641	29,000	30,000	30,000
101-1070-65300	ADVERTISING & MARKETING EXPENSES	1,977	1,691	1,500	1,500	916	1,800	2,000	1,500
101-1070-65400	PRINTING & BINDING	3,807	8,394	10,000	10,000	5,265	8,000	10,000	8,000
101-1070-65500	TRAVEL & MEETING EXPENSES	3,431	4,623	5,300	5,300	2,472	4,400	5,000	5,000
101-1070-65550	MEMBERSHIP DUES & FEES	9,840	3,712	5,000	5,000	3,747	7,000	7,000	7,000
101-1070-65600	TRAINING	12,869	15,307	14,000	14,000	12,914	18,000	20,000	18,000
101-1070-65700	PROGRAMS & PROGRAM SUPPLIES	347,652	301,163	355,000	355,000	158,840	340,000	370,000	330,000
101-1070-65900	OTHER OPERATING EXPENSES	61,670	47,812	50,000	50,000	30,000	46,000	50,000	50,000
101-1070-66100	OFFICE SUPPLIES	11,042	12,406	10,000	10,000	7,321	11,000	11,000	11,000
101-1070-66150	BOOKS/PERIODICALS/DVD & VIDEO	2,614	3,667	3,000	3,000	2,732	4,000	5,000	4,000
101-1070-66200	POSTAGE/SHIPPING EXPENSE	2,354	2,752	2,500	2,500	1,577	2,400	2,500	2,500
101-1070-66300	TRAFFIC SAFETY & SIGNAGE	522	309	16,000	16,000	3,142	14,000	18,000	18,000
101-1070-66450	AMMUNITION & FIREARMS	9,120	9,818	10,000	10,000	9,895	12,000	13,000	12,000
101-1070-66500	CLOTHING & UNIFORMS	12,894	13,350	15,000	15,000	9,473	15,000	15,000	15,000
101-1070-66550	VOLUNTEER EXPENSES	1,847	1,991	3,000	3,000	1,895	3,000	3,000	3,000
101-1070-66600	GENERAL EXPENSES	12,325	13,533	11,500	11,500	7,229	11,000	16,000	11,000
101-1070-66700	SAFETY & HEALTH EXPENSES	1,465	2,565	2,500	2,500	126	2,000	12,000	12,000

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101-1070-66800	FUEL	56,439	53,265	50,000	50,000	24,569	40,000	45,000	45,000
101-1070-67200	OTHER DATA PROCESSING EXPENSES	60,836	39,075	45,000	45,000	16,090	40,000	40,000	40,000
	Total Material & Services	834,025	733,143	834,291	840,791	429,176	790,100	897,300	827,520
	Capital Outlay								
101-1070-71200	BUILDING IMPROVEMENTS	7,125	-	-	-	-			
101-1070-73100	VEHICLES	49,447	79,799	135,000	135,000	87,481	135,000		
101-1070-73200	CAPITAL EQUIPMENT ACQUISTIONS	-	4,580	-	-	-			
101-1070-73300	COMPUTER EQUIP ACQUISITION	16,414	670	96,000	96,000	40,250	80,500		
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
101-1070-73300	E-TICKETING							40,000	40,000
101-1070-73100	DETECTIVE VEHICLE							30,000	30,000
101-1070-73100	POLICE PATROL VEHICLES (2)							110,000	55,000
101-1070-73300	MOBILE DATA COMPUTER (3)							10,000	10,000
101-1070-72100	IMPOUND YARD STORAGE BUILDING							20,000	
	Total Capital Outlay	72,986	85,049	231,000	231,000	127,731	215,500	210,000	135,000
TOTAL POLICE		3,414,663	3,328,186	3,713,015	3,707,515	2,234,254	3,501,713	3,976,781	3,709,346
FIRE - 1090									
	Personnel Services								
101-1090-50110	WAGES & SALARIES	629,240	737,962	792,363	792,363	443,714	665,571	812,533	751,789
101-1090-50120	PART TIME/EXTRA HELP WAGES	18,070	30,896	36,000	36,000	19,669	29,504	36,000	36,000
101-1090-50130	VOLUNTEER WAGES	36,335	56,408	72,000	72,000	38,980	58,470	72,000	65,000
101-1090-50140	CERTIFICATION PAY	-	10,821	12,837	12,837	7,328	10,992	10,126	10,126
101-1090-50180	LIEU OF HOLIDAY PAY	-	7,129	26,879	26,879	2,811	4,217	26,842	23,688
101-1090-51110	OVERTIME	76,840	131,069	75,000	75,000	106,635	159,953	75,000	75,000
101-1090-52110	INSURANCE BENEFITS	147,365	146,717	170,969	170,969	108,143	162,215	214,882	194,647
101-1090-52120	FICA	61,674	72,554	77,654	77,654	51,483	77,225	78,986	73,562
101-1090-52130	RETIREMENT	104,215	2,255	3,213	3,213	-	3,213	3,320	3,320
101-1090-52140	PERS RETIREMENT	22,346	143,624	148,483	148,483	90,431	135,647	149,688	141,458
101-1090-52150	WORKERS COMPENSATION	21,817	25,279	45,500	45,500	33,545	33,545	32,843	31,020
101-1090-52160	UNEMPLOYMENT INSURANCE	6,655	9,912	12,260	12,260	8,782	13,173	5,763	5,380
	Total Personnel Services	1,124,557	1,374,627	1,473,158	1,473,158	911,520	1,353,725	1,517,983	1,410,990

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	Total Full Time Equivalent (FTE)	*11.00*	*12.00*	*12.00*	*12.00*			*13.00*	*12.00*
	Material & Services								
101-1090-60100	PROFESSIONAL SERVICES	6,354	735	1,000	1,000	-		1,000	1,000
101-1090-60300	LEGAL PROFESSIONAL SERVICES	4,690	2,223	3,000	1,500	2,341	2,500	2,500	1,500
101-1090-60400	EMPLOYMENT SERVICES	-	1,326	3,000	3,000	530	2,000	1,500	1,500
101-1090-60900	OTHER PROFESSIONAL SERVICES	4,048	1,915	4,000	4,000	-	2,000	2,000	2,000
101-1090-61100	UTILITIES - ELECTRIC	11,147	13,420	12,000	12,000	7,787	12,000	12,600	12,600
101-1090-61140	UTILITIES - WATER & SEWER	-	3,328	4,000	4,000	4,929	6,800	5,000	5,000
101-1090-61190	UTILITIES - OTHER							1,400	1,400
101-1090-61200	BUILDING & GROUNDS EXPENSES	14,789	12,190	16,650	16,650	11,790	13,350	13,500	13,500
101-1090-61300	PERMITS/LICENSES EXPENSES	1,853	523	600	600	470	1,000	1,500	1,500
101-1090-61400	OTHER PROPERTY SERVICES	90	-	-	-	-			
101-1090-62100	CLEANING EXPENSES	2,360	2,733	1,600	1,600	1,256	2,000	1,250	2,000
101-1090-63100	VEHICLE EXPENSES	45,212	29,928	32,500	32,500	23,642	31,000	32,500	32,500
101-1090-63200	EQUIPMENT EXPENSES	13,360	13,571	21,000	21,000	22,398	23,000	25,000	25,000
101-1090-63300	MAINTENANCE AGREEMENTS / CONTRACTS	974	-	11,500	11,500	-	7,000		
101-1090-64200	RENTAL EXPENSES	699	158	300	300	-		300	300
101-1090-65100	INSURANCE	63,841	33,412	25,525	25,525	37,491	37,491	41,540	39,732
101-1090-65200	COMMUNICATIONS EXPENSE	4,804	16,259	15,400	15,400	3,015	2,900	4,000	4,000
101-1090-65300	ADVERTISING & MARKETING EXPENSES	-	-	-	-	66		500	500
101-1090-65400	PRINTING & BINDING	1,321	1,829	3,100	3,100	541	1,100	2,500	2,500
101-1090-65500	TRAVEL & MEETING EXPENSES	3,493	6,509	5,500	5,500	1,922	2,850	3,000	3,000
101-1090-65550	MEMBERSHIP DUES & FEES	1,545	1,354	1,500	1,500	355	1,000	1,000	1,000
101-1090-65600	TRAINING	14,986	14,931	18,000	18,000	6,468	14,000	16,000	16,000
101-1090-65700	PROGRAMS & PROGRAM SUPPLIES	157,950	396,204	197,735	197,735	60,291	152,916	157,000	157,000
101-1090-65900	OTHER OPERATING EXPENSES	1,952	-	-	-	-			
101-1090-66100	OFFICE SUPPLIES	8,339	1,338	2,600	2,600	1,226	1,363	1,500	1,500
101-1090-66150	BOOKS/PERIODICALS/DVD & VIDEO	355	133	2,300	2,300	87	2,100	500	500
101-1090-66200	POSTAGE/SHIPPING EXPENSE	287	286	300	300	97	250	250	250
101-1090-66300	TRAFFIC SAFETY & SIGNAGE	249	712	500	500	-			
101-1090-66500	CLOTHING & UNIFORMS	11,036	30,069	25,000	25,000	8,756	24,500	25,000	13,000
101-1090-66550	VOLUNTEER EXPENSES	2,918	4,295	5,000	5,000	1,065	5,000	5,500	5,500
101-1090-66600	GENERAL EXPENSES	4,231	4,176	4,500	4,500	3,767	4,000	6,000	6,000
101-1090-66700	SAFETY & HEALTH EXPENSES	14,808	8,601	16,300	16,300	5,055	10,600	10,500	10,500
101-1090-66800	FUEL	23,523	20,738	21,000	21,000	10,137	20,000	21,000	21,000
101-1090-67200	OTHER DATA PROCESSING EXPENSES	3,281	3,322	26,000	26,000	3,551	4,000	8,000	8,000

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	Total Material & Services	424,494	626,217	481,410	479,910	219,032	386,720	403,840	389,782
	Capital Outlay								
101-1090-71100	BUILDING ACQUISITIONS	275,000	202	-	-	-			
101-1090-71200	BUILDING IMPROVEMENTS	4,300	12,062	20,000	20,000	12,661	15,661		
101-1090-73100	VEHICLES	1,500	54,178	-	-	-			
101-1090-73200	CAPITAL EQUIPMENT ACQUISTIONS	80,000	-	33,000	33,000	-			
101-1090-73300	COMPUTER EQUIP ACQUISITION	-	-	20,160	20,160	14,255	15,000		
101-1090-74400	STREET CAPITAL IMPROVEMENT	1,150	-	-	-	-			
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
101-1090-73200	CARDIAC MONITOR							37,275	37,275
101-1090-73200	FIRE HOSE							8,000	-
101-1090-73300	TRAINING VIDEOS - FF1 & FF2							6,535	-
101-1090-73200	TRAINING VIDEOS - VEHICLE EXTRICATION							2,070	-
101-1090-73200	TURNOUT GEAR, HELMETS & BOOTS (12)							28,392	28,392
101-1090-73200	DURABLE EMS EQUIPMENT							5,000	5,000
101-1090-73200	EMS JACKETS (20)							6,000	6,000
101-1090-71200	BUILDING - TRAINING FACILITIES							100,000	-
101-1090-72100	TRAINING FACILITIES - DRILL GROUNDS PAVING							85,000	-
101-1090-71200	STATION 3200 - COVERED WALKWAY REPAIR							30,000	
101-1090-71200	STATION 3400 - REBUILD STAIRS							20,000	20,000
101-1090-71200	STATION 3400 - ADA UPGRADES							5,000	5,000
101-1090-71200	STATION 3400 - SECURITY GATE & FENCE							8,000	-
101-1090-71200	STATION 3400 - KITCHEN, SHOWER & BUNK FACILITIES							25,000	-
	Total Capital Outlay	361,950	66,442	73,160	73,160	26,916	30,661	366,272	101,667
	Debt Service								
101-1090-81100	LOAN FEES	2,139	-	-	-	-			
	Total Debt Service	2,139	-	-	-	-	-	-	-
TOTAL FIRE		1,913,140	2,067,286	2,027,728	2,026,228	1,157,467	1,771,106	2,288,095	1,902,439
LIBRARY - 1100									
	Personnel Services								
101-1100-50110	WAGES & SALARIES	401,348	345,633	390,229	390,229	267,563	401,344	428,361	428,361

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101-1100-50120	PART TIME/EXTRA HELP WAGES	73,675	94,641	117,411	117,411	71,069	106,604	104,726	104,726
101-1100-51110	OVERTIME	-	21	-	-	-			
101-1100-52110	INSURANCE BENEFITS	117,822	74,428	78,219	78,219	55,271	82,907	106,756	106,756
101-1100-52120	FICA	38,496	32,922	38,834	38,834	28,227	42,341	40,781	40,781
101-1100-52130	RETIREMENT	74,150	91,202	76,010	76,010	43,016	64,525	79,963	79,963
101-1100-52150	WORKERS COMPENSATION	454	1,034	1,791	1,791	1,384	1,383	1,854	1,854
101-1100-52160	UNEMPLOYMENT INSURANCE	4,991	4,973	6,599	6,599	5,170	7,754	3,199	3,199
	Total Personnel Services	710,936	644,854	709,093	709,093	471,700	706,858	765,640	765,640
	Total Full Time Equivalent (FTE)	*11.54*	*11.54*	*12.39*	*12.39*			*11.89*	*11.89*
	Material & Services								
101-1100-60100	PROFESSIONAL SERVICES	-	581	-	-	-			
101-1100-60300	LEGAL PROFESSIONAL SERVICES	225	170	501	501	1,862			
101-1100-60400	EMPLOYMENT SERVICES	-	198	-	-	-			
101-1100-60900	OTHER PROFESSIONAL SERVICES	-	20,000	-	-	-			
101-1100-61100	UTILITIES - ELECTRIC	13,978	10,678	13,500	13,500	8,381	14,000	15,000	15,000
101-1100-61110	UTILITIES - GAS HEATING	4,091	2,385	4,500	4,500	1,188	1,500	1,500	2,500
101-1100-61140	UTILITIES - WATER & SEWER	-	-	300	300	-			
101-1100-61190	UTILITIES - OTHER	425	445	500	500	410	500	500	500
101-1100-61200	BUILDING & GROUNDS EXPENSES	18,883	5,405	16,000	96,000	5,218	60,000	15,000	15,000
101-1100-61300	PERMITS/LICENSES EXPENSES	4,104	9,635	16,500	16,500	10,466	16,000	20,000	20,000
101-1100-62100	CLEANING EXPENSES	18,081	2,941	2,900	2,900	1,231	1,800	2,000	2,000
101-1100-63100	VEHICLE EXPENSES	698	358	750	750	512	705	750	750
101-1100-63200	EQUIPMENT EXPENSES	395	6,283						
101-1100-63300	MAINTENANCE AGREEMENTS / CONTRACTS	8,229	4,881	5,900	5,900	2,235	8,000	10,000	10,000
101-1100-64100	LEASE EXPENSES	19,639	14,534	10,000	10,000	7,920	9,000	8,000	8,000
101-1100-64200	RENTAL EXPENSES							1,200	1,200
101-1100-65100	INSURANCE	6,786	6,822	7,641	7,641	6,813	6,813	7,000	8,492
101-1100-65200	COMMUNICATIONS EXPENSE	6,505	6,450	7,500	7,500	3,390	5,000	6,500	6,500
101-1100-65300	ADVERTISING & MARKETING EXPENSES	600	733	400	400	427	500	500	500
101-1100-65400	PRINTING & BINDING	40	6,254	6,250	6,250	2,941	5,000	6,250	6,250
101-1100-65500	TRAVEL & MEETING EXPENSES	3,305	1,609	2,900	2,900	1,399	3,600	4,000	4,000
101-1100-65550	MEMBERSHIP DUES & FEES	25,766	31,317	35,000	35,000	27,791	32,000	38,000	38,000
101-1100-65600	TRAINING	2,672	2,265	2,500	2,500	3,049	4,000	4,500	4,500
101-1100-65700	PROGRAMS & PROGRAM SUPPLIES	3,593	3,275	5,000	5,000	2,016	4,500	4,500	4,500
101-1100-65900	OTHER OPERATING EXPENSES	9,123	-	-	-	-			

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
101-1100-66100	OFFICE SUPPLIES	14,857	14,772	16,000	16,000	9,667	14,000	16,000	16,000
101-1100-66150	BOOKS/PERIODICALS/DVD & VIDEO	65,173	74,087	82,000	82,000	46,796	79,000	87,000	87,000
101-1100-66200	POSTAGE/SHIPPING EXPENSE	3,583	1,873	2,000	2,000	1,245	2,000	2,000	2,000
101-1100-66550	VOLUNTEER EXPENSES	305	267	500	500	95	500	500	500
101-1100-66600	GENERAL EXPENSES	28	600	-	-	1,499	1,800	1,500	1,500
101-1100-66800	FUEL	450	362	500	500	353	500	500	500
101-1100-67200	OTHER DATA PROCESSING EXPENSES	474	6,522	25	25	25	25	25	25
	Total Material & Services	232,008	235,700	239,567	319,567	146,928	270,743	252,725	255,217
	Capital Outlay								
101-1100-71200	BUILDING IMPROVEMENTS	9,117	-	31,820	31,820	66,109	67,000		
101-1100-74900	OTHER CAPITAL EXPENSES	-	-	-	-	207			
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
101-1100-71200	TEEN SPACE AREA (LIBRARY FOUNDATION WILL PAY FOR 2/3 OF PROJECT)							150,000	150,000
101-1100-71200	ELEVATOR RENOVATION							55,000	-
101-1100-72100	LIBRARY LIGHT POLE INSTALLATION							50,000	50,000
	Total Capital Outlay	9,117	-	31,820	31,820	66,316	67,000	255,000	200,000
TOTAL LIBRARY		952,061	880,554	980,480	1,060,480	684,945	1,044,601	1,273,365	1,220,857

FACILITIES & GROUNDS - 1310 - 1350

FACILITIES OPERATIONS - 1310

	Personnel Services								
101-1310-50110	WAGES & SALARIES	-	81,628	86,506	86,506	58,235	87,353	89,526	89,526
101-1310-50120	PART TIME/EXTRA HELP WAGES	-	9	-	-	-			
101-1310-51110	OVERTIME							5,000	5,000
101-1310-52110	INSURANCE BENEFITS	-	19,084	20,416	20,416	14,471	21,707	22,389	22,389
101-1310-52120	FICA	-	6,134	6,618	6,618	4,859	7,289	7,231	7,231
101-1310-52130	RETIREMENT	-	11,306	13,332	13,332	6,788	10,182	13,798	13,798
101-1310-52150	WORKERS COMPENSATION	-	2,969	2,923	2,923	2,153	2,153	2,736	2,736
101-1310-52160	UNEMPLOYMENT INSURANCE	-	941	1,125	1,125	896	1,344	567	567
	Total Personnel Services	-	122,070	130,920	130,920	87,401	130,028	141,247	141,247
	Total Full Time Equivalent (FTE)		*2.00*	*2.00*	*2.00*			*2.00*	*2.00*

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	Material & Services								
101-1310-60100	PROFESSIONAL SERVICES	-	1,170	16,000	16,000	8,410	12,615	16,000	14,000
101-1310-60400	EMPLOYMENT SERVICES	-	4,945	10,200	10,200	10,097	15,146	25,300	15,000
101-1310-60900	OTHER PROFESSIONAL SERVICES	-	-	5,000	5,000	6,571	9,857	7,000	7,000
101-1310-61100	UTILITIES - ELECTRIC	-	1,763	1,400	1,400	1,333	2,000	2,200	2,200
101-1310-61110	UTILITIES - GAS HEATING	-	1,370	1,600	1,600	815	1,223	1,600	1,600
101-1310-61190	UTILITIES - OTHER	-	2,012	2,500	2,500	963	1,445	1,700	1,700
101-1310-61200	BUILDING & GROUNDS EXPENSES	-	66,987	76,200	76,200	20,653	30,980	78,000	53,000
101-1310-61300	PERMITS/LICENSES EXPENSES	-	-	450	450	-		400	400
101-1310-62100	CLEANING EXPENSES	-	1,844	1,600	1,600	1,229	1,844	1,700	1,700
101-1310-63100	VEHICLE EXPENSES	-	757	3,000	3,000	2,402	3,603	6,000	3,700
101-1310-63200	EQUIPMENT EXPENSES	-	11,049	13,500	13,500	5,200	7,800	12,000	12,000
101-1310-63300	MAINTENANCE AGREEMENTS / CONTRACTS	-	3,626	3,000	3,000	1,611	2,417	3,000	3,000
101-1310-64200	RENTAL EXPENSES	-	967	1,200	1,200	1,772	2,658	2,500	2,500
101-1310-65100	INSURANCE	-	432	484	484	494	494	750	538
101-1310-65200	COMMUNICATIONS EXPENSE	-	660	1,000	1,000	476	714	1,000	1,000
101-1310-65500	TRAVEL & MEETING EXPENSES	-	-	900	900	101	152	1,000	1,000
101-1310-65550	MEMBERSHIP DUES & FEES	-	-	250	250	-		250	250
101-1310-65600	TRAINING	-	194	1,500	1,500	450	675	1,500	1,500
101-1310-66100	OFFICE SUPPLIES	-	65	500	500	184	276	400	400
101-1310-66200	POSTAGE/SHIPPING EXPENSE	-	-	450	450	-			
101-1310-66300	TRAFFIC SAFETY & SIGNAGE	-	-	350	350	-		400	400
101-1310-66500	CLOTHING & UNIFORMS	-	1,105	1,200	1,200	142	213	400	400
101-1310-66600	GENERAL EXPENSES	-	86	100	100	-		100	100
101-1310-66700	SAFETY & HEALTH EXPENSES	-	504	-	-	-			
101-1310-66800	FUEL	-	2,422	2,000	2,000	1,118	1,677	2,400	2,400
101-1310-67200	OTHER DATA PROCESSING EXPENSES	-	37	1,000	1,000	771	1,157	1,500	1,500
	Total Material & Services	-	101,993	145,384	145,384	64,792	96,946	167,100	127,288
TOTAL FACILITIES OPERATIONS		-	224,063	276,304	276,304	152,193	226,974	308,347	268,535
FACILITIES CAPITAL PROJECTS - 1320									
	Material & Services								
101-1320-60100	PROFESSIONAL SERVICES	-	-	-	-	31,019	29,909		
101-1320-66600	GENERAL EXPENSES	-	312	-	-	-			

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	Total Material & Services	-	312	-	-	31,019	29,909	-	-
	Capital Outlay								
101-1320-71200	BUILDING IMPROVEMENTS	-	85,018	57,000	57,000	15,187	57,000		
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
101-1320-71200	Don Davis Gazebo Bollards							25,000	25,000
101-1320-71200	Performing Arts Center Boiler Replacement							60,000	60,000
101-1320-71200	Outside restroom lighting upgrades and partition repairs							5,000	5,000
101-1320-73200	City Hall Heating System Replacement							275,000	275,000
101-1320-71200	Fire Station SE Equipment Wall							6,000	
101-1320-71100	Park Maintenance Equipment Shed							11,000	11,000
101-1320-71200	PAC Storage Shed Roof Replacement							20,000	20,000
101-1320-71200	City Hall Window Replacement							20,000	20,000
	Total Capital Outlay	-	85,018	57,000	57,000	15,187	57,000	422,000	416,000
TOTAL FACILITIES CAPITAL PROJECTS		-	85,330	57,000	57,000	46,206	86,909	422,000	416,000
PARKS GROUNDS OPERATIONS - 1330									
	Personnel Services								
101-1330-50110	WAGES & SALARIES	-	90,369	107,423	107,423	64,031	96,047	149,647	109,327
101-1330-50120	PART TIME/EXTRA HELP WAGES	-	17,958	-	-	12,972	19,458		
101-1330-51110	OVERTIME							5,000	5,000
101-1330-52110	INSURANCE BENEFITS	-	23,891	33,179	33,179	17,734	26,601	56,593	36,549
101-1330-52120	FICA	-	7,829	8,218	8,218	6,493	9,528	11,831	8,746
101-1330-52130	RETIREMENT	-	17,659	20,514	20,514	12,849	19,274	25,562	20,933
101-1330-52150	WORKERS COMPENSATION	-	3,078	4,295	4,295	3,175	3,175	5,351	3,942
101-1330-52160	UNEMPLOYMENT INSURANCE	-	922	1,396	1,396	874	1,311	928	686
	Total Personnel Services	-	161,706	175,025	175,025	118,128	175,394	254,912	185,183
	Total Full Time Equivalent (FTE)		*2.75*	*2.45*	*2.45*			*3.45*	*2.45*
	Material & Services								
101-1330-60100	PROFESSIONAL SERVICES	-	-	1,800	1,800	-		1,800	1,500
101-1330-60400	EMPLOYMENT SERVICES	-	33,350	25,000	25,000	18,647	27,971	35,000	30,000
101-1330-60900	OTHER PROFESSIONAL SERVICES	-	55	2,500	2,500	-		2,500	1,500

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101-1330-61100	UTILITIES - ELECTRIC	-	8,035	7,000	7,000	5,028	7,542	8,500	8,200
101-1330-61110	UTILITIES - GAS HEATING	-	1,542	2,000	2,000	824	1,236	1,800	1,800
101-1330-61200	BUILDING & GROUNDS EXPENSES	-	46,040	44,000	44,000	26,945	40,418	50,000	45,000
101-1330-61300	PERMITS/LICENSES EXPENSES	-	358	450	450	270	405	450	450
101-1330-62100	CLEANING EXPENSES	-	4,470	4,500	4,500	3,390	5,085	5,000	5,000
101-1330-63100	VEHICLE EXPENSES	-	2,966	5,500	5,500	2,743	4,115	6,000	4,200
101-1330-63200	EQUIPMENT EXPENSES	-	9,594	9,500	9,500	5,711	8,567	10,000	9,500
101-1330-63300	MAINTENANCE AGREEMENTS / CONTRACTS	-	-	-	-	225	338	225	225
101-1330-64200	RENTAL EXPENSES	-	5,232	4,000	4,000	3,394	5,091	5,000	5,000
101-1330-65100	INSURANCE	-	3,794	4,249	4,249	4,192	4,192	4,500	4,722
101-1330-65200	COMMUNICATIONS EXPENSE	-	1,643	1,500	1,500	1,333	2,000	2,000	2,000
101-1330-65500	TRAVEL & MEETING EXPENSES	-	-	150	150	12	18	150	150
101-1330-65550	MEMBERSHIP DUES & FEES	-	90	300	300	50	75	300	300
101-1330-65600	TRAINING	-	635	1,500	1,500	2,032	3,048	3,000	3,000
101-1330-66100	OFFICE SUPPLIES	-	600	1,100	1,100	288	432	1,500	500
101-1330-66200	POSTAGE/SHIPPING EXPENSE	-	764	500	500	315	473	500	500
101-1330-66250	CONSTRUCTION MATERIAL & SUPPLIES	-	163	1,000	1,000	-		1,000	1,000
101-1330-66300	TRAFFIC SAFETY & SIGNAGE	-	10	200	200	-		200	200
101-1330-66500	CLOTHING & UNIFORMS	-	1,140	1,300	1,300	509	764	1,500	1,300
101-1330-66600	GENERAL EXPENSES	-	-	500	500	135	203	1,000	500
101-1330-66700	SAFETY & HEALTH EXPENSES	-	360	-	-	-			
101-1330-66800	FUEL	-	12,236	11,000	11,000	6,805	10,208	15,000	13,000
	Total Material & Services	-	133,077	129,549	129,549	82,846	122,181	156,925	139,547
	Capital Outlay								
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
101-1330-73100	F450 FORD PICKUP							62,933	62,933
101-1330-73200	FORKLIFT (1/3 OF COST; SHARED WITH WATER & STREETS)							15,840	15,840
	Total Capital Outlay	-	-	-	-	-	-	78,773	78,773
	TOTAL PARKS GROUNDS OPERATIONS	-	294,783	304,574	304,574	200,974	297,575	490,610	403,503
	PARKS CAPITAL PROJECTS - 1340								
	Material & Services								
101-1340-61200	BUILDING & GROUNDS EXPENSES	-	621	-	-	-			

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	Total Material & Services	-	621	-	-	-	-	-	-
	Capital Outlay								
101-1340-71200	BUILDING IMPROVEMENTS	-	1,828	-	-	-			
101-1340-74500	SIDEWALK CONSTRUCTION	-	3,915	-	-	-			
101-1340-74600	PARKS & GROUNDS CAPITAL EXPENSE	-	2,179	-	-	-			
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
101-1340-74600	Replace Agate Beach Playground Equipment							100,000	
101-1340-71100	Coast Park Restroom							45,000	
101-1340-74600	Tennis Court Renovation - Frank Wade Park							250,000	
101-1340-74600	Lucky Gap Trail at Agate Beach							10,000	10,000
101-1340-74900	Betty Wheeler Field & Frank Wade Park Parking Lot Sealcoat							40,000	-
	Total Capital Outlay	-	7,922	-	-	-	-	445,000	10,000
TOTAL PARKS CAPITAL PROJECTS		-	8,543	-	-	-	-	445,000	10,000
CUSTODIAL OPERATIONS - 1350									
	Personnel Services								
101-1350-50110	WAGES & SALARIES	-	-	12,944	12,944	-		12,692	12,692
101-1350-50120	PART TIME/EXTRA HELP WAGES	-	-	21,616	21,616	-		21,598	21,598
101-1350-52110	INSURANCE BENEFITS	-	-	8,101	8,101	-		8,943	8,943
101-1350-52120	FICA	-	-	2,644	2,644			2,623	2,623
101-1350-52130	RETIREMENT	-	-	1,165	1,165	-		1,142	1,142
101-1350-52150	WORKERS COMPENSATION	-	-	1,346	1,346	989	989	1,122	1,122
101-1350-52160	UNEMPLOYMENT INSURANCE	-	-	449	449	-		206	206
	Total Personnel Services	-	-	48,265	48,265	989	989	48,326	48,326
	Total Full Time Equivalent (FTE)			*1.18*	*1.18*			*1.18*	*1.18*
	Material & Services								
101-1350-61200	BUILDING & GROUNDS EXPENSES	-	8,741	7,800	7,800	7,095	10,643	10,500	10,500
101-1350-62100	CLEANING EXPENSES	-	81,074	52,000	52,000	52,962	79,443	79,000	59,000
101-1350-63100	VEHICLE EXPENSES	-	1,574	3,100	3,100	472	708	3,500	3,500
101-1350-66800	FUEL	-	77	150	150	-		2,500	2,500
	Total Material & Services	-	91,466	63,050	63,050	60,529	90,794	95,500	75,500

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TOTAL CUSTODIAL OPERATIONS		-	91,466	111,315	111,315	61,517	91,783	143,826	123,826
TOTAL FACILITIES & GROUNDS		-	704,185	749,193	749,193	460,890	703,241	1,809,783	1,221,864
COMMUNITY DEVELOPMENT - 1400									
	Personnel Services								
101-1400-50110	WAGES & SALARIES	158,348	140,288	114,568	114,568	76,294	114,441	187,950	116,166
101-1400-51110	OVERTIME	-	471	-	-	-			
101-1400-52110	INSURANCE BENEFITS	45,500	33,505	31,667	31,667	22,121	33,182	55,121	34,883
101-1400-52120	FICA	12,709	10,543	8,764	8,764	6,484	9,725	14,378	8,887
101-1400-52130	RETIREMENT	22,140	33,526	23,464	23,464	11,618	17,427	30,251	23,791
101-1400-52150	WORKERS COMPENSATION	208	682	391	391	418	418	586	380
101-1400-52160	UNEMPLOYMENT INSURANCE	1,621	1,593	1,489	1,489	1,212	1,818	1,128	697
	Total Personnel Services	240,525	220,609	180,343	180,343	118,146	177,011	289,414	184,804
	Total Full Time Equivalent (FTE)	*2.10*	*3.70*	*1.95*	*1.95*			*2.95*	*1.95*
	Material & Services								
101-1400-60100	PROFESSIONAL SERVICES	1,147	3,984	7,000	7,000	600	3,200	5,000	5,000
101-1400-60300	LEGAL PROFESSIONAL SERVICES	29,898	25,240	24,000	11,700	8,753	11,600	11,700	10,000
101-1400-60900	OTHER PROFESSIONAL SERVICES	15,007	12,558	50,000	65,000	27,525	60,000	35,000	60,000
101-1400-61100	UTILITIES - ELECTRIC	1,357	809	1,000	1,000	467	632	850	1,750
101-1400-61110	UTILITIES - GAS HEATING	339	135	300	300	83	112	150	300
101-1400-61300	PERMITS/LICENSES EXPENSES	2,505	-	2,000	2,000	581	1,100	1,500	1,500
101-1400-61400	OTHER PROPERTY SERVICES	-	-	2,000	2,000	-		2,000	2,000
101-1400-62100	CLEANING EXPENSES	797	109	775	775	60	775	775	300
101-1400-63100	VEHICLE EXPENSES	1	1	100	100	-	40	100	100
101-1400-63300	MAINTENANCE AGREEMENTS / CONTRACTS	1,792	71	-	-	-			
101-1400-64100	LEASE EXPENSES	298	-	-	-	-			
101-1400-65100	INSURANCE	853	980	1,098	1,098	1,159	1,159	1,220	1,220
101-1400-65200	COMMUNICATIONS EXPENSE	826	1,028	1,200	1,200	528	1,000	1,200	1,200
101-1400-65300	ADVERTISING & MARKETING EXPENSES	2,458	1,538	3,000	3,000	997	1,350	3,000	3,000
101-1400-65400	PRINTING & BINDING	373	2,058	2,500	2,500	914	1,250	2,500	2,500
101-1400-65500	TRAVEL & MEETING EXPENSES	270	454	950	950	62	200	500	500
101-1400-65550	MEMBERSHIP DUES & FEES	545	545	600	600	555	555	600	600

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101-1400-65600	TRAINING	1,280	335	1,200	1,200	647	1,100	1,500	1,500
101-1400-65700	PROGRAMS & PROGRAM SUPPLIES	12	96	-	-	-			
101-1400-66100	OFFICE SUPPLIES	4,212	3,317	5,101	5,101	2,523	3,360	5,000	5,000
101-1400-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	87	200	200	136	136	200	200
101-1400-66200	POSTAGE/SHIPPING EXPENSE	1,394	2,101	3,000	3,000	1,280	1,700	3,000	3,000
101-1400-66600	GENERAL EXPENSES	-	-	-	-	98	98	100	100
101-1400-66800	FUEL	386	231	500	500	217	300	500	500
101-1400-67200	OTHER DATA PROCESSING EXPENSES	6,162	6,399	2,000	2,000	-	1,200	3,000	3,000
	Total Material & Services	71,910	62,074	108,524	111,224	47,187	90,867	79,395	103,270
	Capital Outlay								
101-1400-73100	VEHICLES	26,572	-	-	-	-			
101-1400-73300	COMPUTER EQUIP ACQUISITION	-	-	3,500	3,500	3,500	3,500		
	Total Capital Outlay	26,572	-	3,500	3,500	3,500	3,500	-	-
TOTAL COMMUNITY DEVELOPMENT		339,008	282,683	292,367	295,067	168,832	271,378	368,809	288,074
NON DEPARTMENTAL - 1900									
	Material & Services								
101-1900-60100	PROFESSIONAL SERVICES	193	-	-	-	-			
101-1900-60200	FINANCIAL PROFESSIONAL SERVICES	4,173	18,310	3,500	3,500	3,458	6,917	4,000	4,000
101-1900-60300	LEGAL PROFESSIONAL SERVICES	-	589	1,200	500	-			
101-1900-60400	EMPLOYMENT SERVICES	684	850	1,500	1,500	7,581	10,236	1,500	1,500
101-1900-60900	OTHER PROFESSIONAL SERVICES	165,473	23,278	15,500	15,500	150	150	15,500	15,500
101-1900-61100	UTILITIES - ELECTRIC	211,997	211,062	231,000	231,000	130,443	211,970	220,000	220,000
101-1900-61110	UTILITIES - GAS HEATING	2,414	783	2,500	2,500	464	2,200	2,000	1,000
101-1900-61200	BUILDING & GROUNDS EXPENSES	502	-	-	-	-			
101-1900-61300	PERMITS/LICENSES EXPENSES	14,916	9,228	15,100	15,100	10,850	15,100	15,100	15,100
101-1900-61400	OTHER PROPERTY SERVICES	-	-	-	-	4,230	2,230		
101-1900-62100	CLEANING EXPENSES	2,232	612	750	750	344	516	650	650
101-1900-63200	EQUIPMENT EXPENSES	-	1,787	2,000	2,000	14,102	14,243	3,000	3,000
101-1900-63300	MAINTENANCE AGREEMENTS / CONTRACTS	1,643	3,597	3,500	3,500	2,743	3,500	3,500	3,500
101-1900-64200	RENTAL EXPENSES	-	102	200	200	-	200	200	200
101-1900-65100	INSURANCE	-	39,559	44,306	44,306	52,551	52,551	53,000	49,238
101-1900-65200	COMMUNICATIONS EXPENSE	-	439	600	600	247	600	600	600

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
101-1900-65300	ADVERTISING & MARKETING EXPENSES	-	-	-	-	388	889		
101-1900-65500	TRAVEL & MEETING EXPENSES	183	46	-	-	210	210		
101-1900-65700	PROGRAMS & PROGRAM SUPPLIES	1,480	90,200	90,500	90,500	93	90,500	90,500	90,500
101-1900-65900	OTHER OPERATING EXPENSES	3,447	3,361	4,000	4,000	9,353	9,353	9,200	9,200
101-1900-66100	OFFICE SUPPLIES	445	164	400	400	121	121	400	400
101-1900-66200	POSTAGE/SHIPPING EXPENSE	-	56	100	100	-	100	100	100
101-1900-66600	GENERAL EXPENSES	-	615	1,000	1,000	-			
101-1900-66700	SAFETY & HEALTH EXPENSES	5,566	7,135	9,000	9,000	5,746	7,000	9,000	7,000
101-1900-67200	OTHER DATA PROCESSING EXPENSES	-	206,611	-	-	-			
	Total Material & Services	415,348	618,383	426,656	425,956	243,074	428,586	428,250	421,488
TOTAL GENERAL FUND EXPENDITURES		9,105,927	9,642,554	10,092,485	10,199,785	6,109,758	9,509,707	12,498,016	10,759,498
	Transfers								
101-1900-90201	TRANSFER TO PARKS & RECREATION FUND	351,000	442,260	648,481	648,481	432,321	648,481	648,841	569,002
101-1900-90212	TRANSFER TO HOUSING FUND	5,000	7,000	13,000	13,000	8,667	13,000	13,200	13,200
101-1900-90220	TRANSFER TO AIRPORT FUND	195,000	736,092	355,814	355,814	237,209	355,814	284,651	310,288
101-1900-90240	TRANSFER TO BUILDING INSPECTION FUND	6,000	3,000	3,045	3,045	2,030	3,045	3,000	3,000
101-1900-90251	TRANSFER TO STREET FUND	45,217	65,673	-	-	-			
101-1900-90253	TRANSFER TO SDC FUND	-	51,825	-	-	-			
101-1900-90302	TRANSFER TO WASTEWATER DEBT SERVICE	-	126,500	-	-	-			
101-1900-90303	TRANSFER TO GENERAL DEBT SERVICE	219,508	215,805	167,442	167,442	145,889	167,442	167,442	167,442
101-1900-90402	TRANSFER TO CAPITAL PROJECTS FUND-General	38,187	-	15,000	15,000	15,000	15,000		
101-1900-90403	TRANSFER TO PROP CAPITAL PROJECT FUND-Wastew	-	-	-	96,621	96,621	96,621		
101-1900-90404	TRANSFER TO RESERVE - Library	-	20,000						
101-1900-90405	TRANSFER TO RESERVE - Fire		240,000	150,000	150,000	100,000	150,000	150,000	150,000
101-1900-90406	TRANSFER TO RESERVE - Police		35,000	30,000	30,000	20,000	30,000	30,000	30,000
	Total Transfers	859,912	1,943,155	1,382,782	1,479,403	1,057,736	1,479,403	1,297,134	1,242,932
TOTAL EXPENDITURES & TRANSFERS		9,965,839	11,585,709	11,475,267	11,679,188	7,167,494	10,989,110	13,795,150	12,002,430
101-1900-98100	CONTINGENCY	-	-	218,995	300,061	-			391,322
	CONTINGENCY (NS URA FUNDS)			270,610	270,610				
	CONTINGENCY FOR FUTURE COMMITMENTS								150,000
	ENDING BALANCE	2,202,659	2,158,427				2,595,226		

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
101-1900-99200	UNAPPROPRIATED ENDING FUND BALANCE			1,230,249	1,230,249	-			1,685,168
TOTAL GENERAL FUND REQUIREMENTS		12,168,498	13,744,136	13,195,121	13,480,108	7,167,494	13,584,336	13,795,150	14,228,920
				-	-	4,220,209	-	217,374	-

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

PARKS & RECREATION FUND - 201

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
REVENUES:								
Taxes								
Franchises								
Federal Sources	53,843							
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures	545,785	565,563	552,800	552,800	388,188	577,909	561,838	571,900
Investments	448	1,625	2,000	2,000	987	2,000	2,000	2,000
Miscellaneous	18,178	29,078	24,200	24,200	27,439	33,078	38,765	38,265
Loan Proceeds								
TOTAL REVENUES:	618,254	596,266	579,000	579,000	416,614	612,987	602,603	612,165
EXPENDITURES								
PARKS ADMINISTRATION	116,596	142,235	151,152	155,852	107,306	160,195	175,348	164,626
60+ ACTIVITY CENTER	138,540	127,576	146,059	146,059	85,502	132,103	198,904	168,321
SWIMMING POOL	309,308	338,425	393,982	393,982	231,422	352,809	389,613	392,466
RECREATION CENTER	398,871	397,732	430,109	430,109	256,293	412,637	539,380	545,606
RECREATION PROGRAMS	188,501	105,900	126,130	126,130	99,129	166,156	258,574	176,944
SPORTS PROGRAMS		93,650	111,017	111,017	64,883	102,707	120,974	122,266
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,151,816	1,205,518	1,358,449	1,363,149	844,535	1,326,607	1,682,793	1,570,229
CONTINGENCY			128,763	128,763				139,308
TOTAL EXPENDITURES:	1,151,816	1,205,518	1,487,212	1,491,912	844,535	1,326,607	1,682,793	1,709,537
TRANSFERS								
TRANSFER IN	597,760	622,760	828,981	828,981	552,654	828,981	828,981	749,502
TRANSFER OUT								
NET TRANSFERS IN & OUT	597,760	622,760	828,981	828,981	552,654	828,981	828,981	749,502
EXCESS REVENUES OVER EXPENDITURES	64,198	13,508	(79,231)	(83,931)	124,733	115,361	(251,209)	(347,870)

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
PARKS & RECREATION FUND - 201								
BEGINNING FUND BALANCE	154,803	219,002	79,231	83,931	232,509	232,509	347,870	347,870
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	219,001	232,510	-	-		347,870		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
PARKS & RECREATION - 201									
RESOURCES									
201-4110-46203	SPECIAL EVENT	280	8,123	35,000	35,000	7,312	36,400	25,000	35,000
201-4110-47001	INTEREST ON INVESTMENTS	448	1,625	2,000	2,000	987	2,000	2,000	2,000
201-4110-48001	MISCELLANEOUS SALES & SERVICES	31							
	Total Parks & Recreation Administration	759	9,748	37,000	37,000	8,299	38,400	27,000	37,000
201-4130-42001	FEDERAL GRANTS	53,843							
201-4130-46002	SENIOR CENTER REVENUE	6,165	6,913	5,600	5,600	3,653	7,597	1,138	1,200
201-4130-46257	GIFTS & DONATIONS	4,323	7,287	4,000	4,000	1,698	800	800	800
201-4130-48001	RENTS & LEASES	31	5			285	300	6,465	6,465
201-4130-48004	MISCELLANEOUS SALES & SERVICES	2,273	599	800	800	130	1,000	1,000	500
	Total 60+ Activity Center	66,635	14,804	10,400	10,400	5,766	9,697	9,403	8,965
201-4140-46201	SWIMMING POOL REVENUES	97,480							
201-4140-46250	SWIMMING POOL PASSES		67,405	60,000	60,000	38,453	58,000	60,000	60,000
201-4140-46251	SWIMMING POOL DAILY FEES		6,206	15,000	15,000	11,330	17,000	17,000	17,000
201-4140-46252	SWIMMING POOL LESSONS		20,136	19,000	19,000	7,921	14,000	14,000	14,000
201-4140-46253	SWIMMING POOL MERCHANDISE		1,323	2,000	2,000	1,175	2,000	2,000	2,000
201-4140-46254	SWIMMING POOL RENTALS		12,613	10,000	10,000	7,070	11,000	11,000	11,000
201-4140-46256	SWIMMING POOL SPECIAL EVENTS		3,163	3,500	3,500	2,891	3,200	3,500	3,500
201-4140-48001	MISCELLANEOUS SALES & SERVICES	3,607	2,340	1,500	1,500	-	-		
	Total Swimming Pool	101,087	113,186	111,000	111,000	68,840	105,200	107,500	107,500
201-4150-46002	RENTS & LEASES	373	794	3,000	3,000	11,058	14,000	14,000	14,000
201-4150-46202	RECREATION CENTER REVENUE	258,655	271,262	255,000	255,000	180,893	256,000	259,000	259,000
201-4150-46203	SPECIAL EVENT/FUNDRAISING		45						
201-4150-46209	CONCESSIONS	7,540	8,611	9,000	9,000	6,380	8,800	9,000	9,000
201-4110-48001	MISCELLANEOUS SALES & SERVICES		5,553	2,000	2,000	2,210	2,500	2,500	2,500
	Total Recreation Center	266,568	286,265	269,000	269,000	200,541	281,300	284,500	284,500
201-4160-46203	SPECIAL EVENT/FUNDRAISING	85							
201-4160-46204	SPORTS PROGRAMS-ADULTS	23,952	8,748						
201-4160-46205	SPORTS PROGRAMS-YOUTH	26,415	14,436						

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
201-4160-46206	ACTIVITY PROGRAMS-YOUTH	91,581	96,783	90,000	90,000	89,761	121,500	115,000	115,000
201-4160-46207	ACTIVITY PROGRAMS-SENIORS	1,276	2,253	1,000	1,000	768	1,000	1,000	1,000
201-4160-46208	ACTIVITY PROGRAMS-ADULT	39,528	28,766	19,000	19,000	10,223	14,500	14,500	14,500
201-4160-46210	MISC REC PROGRAM REVENUE	368	418	700	700		150	200	200
201-4160-48001	MISCELLANEOUS SALES & SERVICES		3,889	3,900	3,900		-	-	
201-4160-48004	GIFTS & DONATIONS					5,678	5,678	5,000	5,000
	Total Recreation Programs	183,205	155,293	114,600	114,600	106,430	142,828	135,700	135,700
201-4170-46204	SPORTS PROGRAMS-ADULTS		7,254	11,000	11,000	10,740	14,284	12,500	12,500
201-4170-46205	SPORTS PROGRAMS-YOUTH		9,716	26,000	26,000	15,998	21,278	26,000	26,000
	Total Sports Programs	-	16,970	37,000	37,000	26,738	35,562	38,500	38,500
TOTAL REVENUES		618,254	596,266	579,000	579,000	416,614	612,987	602,603	612,165
201-4110-49101	TRANSFER FROM GENERAL FUND	351,000	442,260	648,481	648,481	432,321	648,481	648,481	569,002
201-4110-49230	TRANSFER FROM ROOM TAX FUND	246,760	180,500	180,500	180,500	120,333	180,500	180,500	180,500
	Total Transfers	597,760	622,760	828,981	828,981	552,654	828,981	828,981	749,502
TOTAL REVENUES & TRANSFERS		1,216,014	1,219,026	1,407,981	1,407,981	969,268	1,441,968	1,431,584	1,361,667
201-4110-49901	BEGINNING FUND BALANCE	154,803	219,002	79,231	83,931	232,509	232,509	347,870	347,870
PARKS & RECREATION TOTAL RESOURCES		1,370,817	1,438,028	1,487,212	1,491,912	1,201,777	1,674,477	1,779,454	1,709,537
PARKS ADMINISTRIATION - 4110									
	Personnel Services								
201-4110-50110	WAGES & SALARIES	75,925	77,848	79,128	79,128	53,148	79,722	79,140	79,140
201-4110-50120	PART TIME/EXTRA HELP WAGES	6,130	2,055	6,000	6,000	4,709	7,064	18,936	7,000
201-4110-52110	INSURANCE BENEFITS	2,333	2,154	1,273	1,273	1,498	2,247	2,567	2,567
201-4110-52120	FICA	7,267	6,103	6,512	6,512	4,932	7,398	7,503	6,590
201-4110-52130	RETIREMENT	15,514	14,947	16,205	16,205	10,815	16,218	16,208	16,208
201-4110-52150	WORKERS COMPENSATION	901	803	3,140	3,140	2,444	2,444	2,906	2,970
201-4110-52160	UNEMPLOYMENT INSURANCE	835	935	1,107	1,107	900	1,350	588	517
	Total Personnel Services	108,906	104,845	113,365	113,365	78,446	116,443	127,848	114,992

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	Total Full Time Equivalent (FTE)	*1.00*	*1.00*	*1.25*	*1.25*			*1.75*	*1.25*
	Material & Services								
201-4110-60200	FINANCIAL PROFESSIONAL SERVICES	-	250	-	-	5,260	7,900	5,000	5,000
201-4110-60300	LEGAL PROFESSIONAL SERVICES	-	219	2,000	900	573	900	1,000	500
201-4110-60400	EMPLOYMENT SERVICES	-	295	300	300	-			
201-4110-60900	OTHER PROFESSIONAL SERVICES	-	1,465	4,000	4,000	-		4,000	1,500
201-4110-61400	OTHER PROPERTY SERVICES	70	-	-	-	-			
201-4110-63100	VEHICLE EXPENSES	-	800	501	501	1,180	1,180	1,000	1,000
201-4110-65100	INSURANCE	3,833	5,591	6,261	6,261	6,025	6,261	6,500	6,958
201-4110-65200	COMMUNICATIONS EXPENSE	351	1,063	1,080	1,080	625	1,000	1,000	1,000
201-4110-65300	ADVERTISING & MARKETING EXPENSES	134	250	4,000	4,000	-	2,000	3,000	3,000
201-4110-65400	PRINTING & BINDING	-	80	500	500	-		500	500
201-4110-65500	TRAVEL & MEETING EXPENSES	916	1,209	1,550	1,550	1,063	1,250	1,550	1,550
201-4110-65550	MEMBERSHIP DUES & FEES	347	267	300	300	289	300	350	350
201-4110-65600	TRAINING	1,407	1,585	1,500	1,500	1,441	1,441	1,750	1,750
201-4110-65700	PROGRAMS & PROGRAM SUPPLIES	354	13,983	6,300	6,300	6,871	12,000	7,000	14,000
201-4110-66100	OFFICE SUPPLIES	15	239	250	250	23	100	100	100
201-4110-66200	POSTAGE/SHIPPING EXPENSE	-	930	-	-	-			
201-4110-66350	CHEMICAL & LAB SUPPLIES							250	250
201-4110-66500	CLOTHING & UNIFORMS	-	269	-	-	-			
201-4110-66600	GENERAL EXPENSES	209	12	-	4,700	98	200	4,500	1,000
201-4110-66800	FUEL	54	-	250	250	-			
201-4110-67200	OTHER DATA PROCESSING EXPENSES	-	874	875	875	-			
201-4110-69101	SERVICES PROVIDED BY GENERAL FUND	-	8,011	8,120	9,220	5,413	9,220	10,000	11,176
	Total Material & Services	7,690	37,390	37,787	42,487	28,860	43,752	47,500	49,634
TOTAL PARKS ADMINISTRATION		116,596	142,235	151,152	155,852	107,306	160,195	175,348	164,626
60+ ACTIVITY CENTER - 4130									
	Personnel Services								
201-4130-50110	WAGES & SALARIES	39,090	40,912	43,514	43,514	33,004	49,506	46,612	46,612
201-4130-50120	PART TIME/EXTRA HELP WAGES	7,892	8,589	15,340	15,340	5,195	7,793	16,536	13,900
201-4130-51110	OVERTIME	-	-	-	-	214	321		
201-4130-52110	INSURANCE BENEFITS	18,064	15,503	16,203	16,203	8,148	12,222	8,753	8,753

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201-4130-52120	FICA	3,689	3,732	4,502	4,502	3,120	4,680	4,831	4,629
201-4130-52130	RETIREMENT	8,032	7,927	8,912	8,912	6,732	10,098	9,546	9,546
201-4130-52150	WORKERS COMPENSATION	316	818	1,347	1,347	1,000	1,000	1,290	1,307
201-4130-52160	UNEMPLOYMENT INSURANCE	468	573	765	765	577	866	379	363
	Total Personnel Services	77,550	78,054	90,583	90,583	57,990	86,486	87,947	85,110
	Total Full Time Equivalent (FTE)	*1.50*	*1.50*	*1.50*	*1.50*			*1.75*	*1.50*
	Material & Services								
201-4130-60100	PROFESSIONAL SERVICES	-	1,618	1,600	1,600	210	375	1,600	1,600
201-4130-60400	EMPLOYMENT SERVICES	1,061	295	1,000	1,000	250	400	1,000	1,000
201-4130-61100	UTILITIES - ELECTRIC	7,358	7,349	8,000	8,000	4,359	7,500	8,000	8,000
201-4130-61110	UTILITIES - GAS HEATING	2,526	3,473	3,000	3,000	2,076	3,000	3,300	3,300
201-4130-61190	UTILITIES - OTHER	495	360	500	500	270	270	500	500
201-4130-61200	BUILDING & GROUNDS EXPENSES	7,912	9,502	10,000	10,000	1,134	8,538	10,000	10,000
201-4130-61300	PERMITS/LICENSES EXPENSES	197	10	-	-	-		1,500	1,500
201-4130-62100	CLEANING EXPENSES	9,576	1,385	1,500	1,500	807	1,400	1,600	1,600
201-4130-63100	VEHICLE EXPENSES	23	-	2,000	2,000	-		2,000	1,000
201-4130-63200	EQUIPMENT EXPENSES	254	472	1,000	1,000	-	700	500	500
201-4130-63300	MAINTENANCE AGREEMENTS / CONTRACTS	3,582	2,962	3,200	3,200	2,281	3,000	3,500	3,500
201-4130-64200	RENTAL EXPENSES	-	80	500	500	-		500	100
201-4130-65100	INSURANCE	2,538	3,169	3,550	3,550	3,387	3,500	3,600	3,945
201-4130-65200	COMMUNICATIONS EXPENSE	1,481	1,421	2,100	2,100	1,025	1,680	1,800	1,800
201-4130-65300	ADVERTISING & MARKETING EXPENSES	394	579	1,000	1,000	-		1,000	1,000
201-4130-65400	PRINTING & BINDING	90	1,318	500	500	-		500	500
201-4130-65500	TRAVEL & MEETING EXPENSES	544	100	750	750	-		500	500
201-4130-65550	MEMBERSHIP DUES & FEES	233	516	380	380	305	385	380	380
201-4130-65600	TRAINING	644	230	600	600	445	470	1,000	1,000
201-4130-65700	PROGRAMS & PROGRAM SUPPLIES	640	615	500	500	91	400	500	500
201-4130-66100	OFFICE SUPPLIES	1,145	1,354	1,600	1,600	1,194	1,200	1,600	1,400
201-4130-66150	BOOKS/PERIODICALS/DVD & VIDEO	104	87	120	120	87	382	450	450
201-4130-66200	POSTAGE/SHIPPING EXPENSE	21	30	-	-	-		100	100
201-4130-66500	CLOTHING & UNIFORMS	-	155	-	-	-			
201-4130-66550	VOLUNTEER EXPENSES	-	-	200	200	-	200	200	200
201-4130-66600	GENERAL EXPENSES	3,790	275	3,200	3,200	4,741	4,741	3,200	3,200
201-4130-66700	SAFETY & HEALTH EXPENSES	-	123	-	-	-			
201-4130-66800	FUEL	234	556	1,200	1,200	199	500	1,200	700

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
201-4130-67200	OTHER DATA PROCESSING EXPENSES	951	4,618	500	500	-			
201-4130-69101	SERVICES PROVIDED BY GENERAL FUND	-	6,873	6,976	6,976	4,651	6,976	7,080	8,456
	Total Material & Services	45,792	49,522	55,476	55,476	27,512	45,617	57,110	56,731
	Capital Outlay								
201-4130-71200	BUILDING IMPROVEMENTS	15,198	-	-	-	-			
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
201-4130-71200	SIDING REPLACEMENT - NORTH ENTRANCE							27,367	
201-4130-71200	AWNING INSTALLATION & ADA DOORS							16,480	16,480
201-4130-71200	REPLACE 32 WINDOWS DUE TO AGE							10,000	10,000
	Total Capital Outlay	15,198	-	-	-	-	-	53,847	26,480
TOTAL 60+ ACTIVITY CENTER		138,540	127,576	146,059	146,059	85,502	132,103	198,904	168,321
SWIMMING POOL - 4140									
	Personnel Services								
201-4140-50110	WAGES & SALARIES	78,180	92,515	90,405	90,405	68,884	103,326	91,669	91,669
201-4140-50120	PART TIME/EXTRA HELP WAGES	74,056	92,376	95,000	95,000	56,556	84,834	104,000	104,000
201-4140-52110	INSURANCE BENEFITS	35,330	22,541	25,874	25,874	14,107	21,161	28,361	28,361
201-4140-52120	FICA	13,317	14,290	14,183	14,183	10,618	15,927	14,969	14,969
201-4140-52130	RETIREMENT	16,010	19,756	18,515	18,515	12,240	18,360	18,774	18,774
201-4140-52150	WORKERS COMPENSATION	9,824	4,102	7,387	7,387	5,866	5,866	6,890	6,890
201-4140-52160	UNEMPLOYMENT INSURANCE	2,191	2,137	2,410	2,410	1,973	2,960	1,174	1,174
	Total Personnel Services	228,908	247,717	253,774	253,774	170,244	252,434	265,837	265,837
	Total Full Time Equivalent (FTE)	*7.00*	*6.00*	*6.25*	*6.25*			*6.25*	*6.25*
	Material & Services								
201-4140-60100	PROFESSIONAL SERVICES	8,670	1,735	4,500	4,500	1,310	3,000	3,200	3,200
201-4140-60900	OTHER PROFESSIONAL SERVICES	-	-	5,000	5,000	-	700	2,000	2,000
201-4140-61100	UTILITIES - ELECTRIC	26,585	13,865	35,000	35,000	7,734	12,500	13,500	13,500
201-4140-61110	UTILITIES - GAS HEATING	23,942	35,783	36,000	36,000	24,575	37,000	38,000	38,000
201-4140-61190	UTILITIES - OTHER	198	198	300	300	198	264	300	300
201-4140-61200	BUILDING & GROUNDS EXPENSES	13,515	4,298	13,300	13,300	3,723	5,000	8,000	8,000
201-4140-61300	PERMITS/LICENSES EXPENSES	60	-	-	-	45	45		

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201-4140-63200	EQUIPMENT EXPENSES	1,163	1,681	5,800	5,800	2,395	4,000	5,000	5,000
201-4140-63300	MAINTENANCE AGREEMENTS / CONTRACTS	540	772	772	772	556	772	800	800
201-4140-64100	LEASE EXPENSES							2,000	2,000
201-4140-64200	RENTAL EXPENSES	-	-	-	-	898	898		
201-4140-65100	INSURANCE	2,212	2,223	2,490	2,490	2,198	2,490	2,500	2,767
201-4140-65200	COMMUNICATIONS EXPENSE	9	1	-	-	224	530	1,000	1,000
201-4140-65300	ADVERTISING & MARKETING EXPENSES	110	418	2,700	2,700	65	700	3,000	1,500
201-4140-65400	PRINTING & BINDING	-	55	-	-	-			
201-4140-65500	TRAVEL & MEETING EXPENSES	36	-	500	500	223	400	1,000	800
201-4140-65550	MEMBERSHIP DUES & FEES	208	222	400	400	289	300	400	400
201-4140-65600	TRAINING	(108)	723	1,200	1,200	70	1,100	10,000	10,000
201-4140-65700	PROGRAMS & PROGRAM SUPPLIES	363	245	1,750	1,750	512	800	2,000	1,750
201-4140-66100	OFFICE SUPPLIES	851	1,209	1,420	1,420	443	700	1,000	1,000
201-4140-66200	POSTAGE/SHIPPING EXPENSE	76	-	100	100	-			
201-4140-66350	CHEMICAL & LAB SUPPLIES	535	4,790	5,000	5,000	454	6,000	6,500	6,500
201-4140-66400	CONCESSIONS & CATERING	1,088	1,020	1,000	1,000	778	1,000	1,000	1,000
201-4140-66500	CLOTHING & UNIFORMS	-	274	800	800	139	400	600	600
201-4140-66600	GENERAL EXPENSES	197	3	500	500	86	200	300	300
201-4140-66700	SAFETY & HEALTH EXPENSES	151	135	300	300	14	200	300	300
201-4140-69101	SERVICES PROVIDED BY GENERAL FUND	-	21,060	21,376	21,376	14,251	21,376	21,376	25,912
	Total Material & Services	80,400	90,708	140,208	140,208	61,178	100,375	123,776	126,629
TOTAL SWIMMING POOL		309,308	338,425	393,982	393,982	231,422	352,809	389,613	392,466
RECREATION CENTER - 4150									
	Personnel Services								
201-4150-50110	WAGES & SALARIES	49,815	50,679	53,568	53,568	39,617	59,426	57,396	57,396
201-4150-50120	PART TIME/EXTRA HELP WAGES	166,945	164,273	171,205	171,205	113,804	170,706	171,205	171,205
201-4150-52110	INSURANCE BENEFITS	7,584	6,573	6,864	6,864	4,964	7,446	7,520	7,520
201-4150-52120	FICA	17,435	16,505	17,195	17,195	12,930	19,395	17,488	17,488
201-4150-52130	RETIREMENT	10,127	9,960	10,971	10,971	7,796	11,694	11,755	11,755
201-4150-52150	WORKERS COMPENSATION	14,642	3,190	3,518	3,518	2,729	2,729	6,664	6,664
201-4150-52160	UNEMPLOYMENT INSURANCE	2,622	2,532	2,922	2,922	2,408	3,612	1,372	1,372
	Total Personnel Services	269,169	253,711	266,243	266,243	184,251	275,008	273,400	273,400

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	Total Full Time Equivalent (FTE)	***9.90***	***8.00***	***6.75***	***6.75***			***6.75***	***6.75***
	Material & Services								
201-4150-60100	PROFESSIONAL SERVICES	5,487	3,262	4,300	4,300	2,492	4,300	4,300	4,300
201-4150-60200	FINANCIAL PROFESSIONAL SERVICES	5,554	5,821	-	-	-			
201-4150-60400	EMPLOYMENT SERVICES	777	7,595	7,350	7,350	-	2,500	6,500	6,500
201-4150-61100	UTILITIES - ELECTRIC	21,823	21,391	22,000	22,000	9,883	17,000	22,000	22,000
201-4150-61110	UTILITIES - GAS HEATING	5,735	5,154	10,000	10,000	2,980	5,000	6,000	6,000
201-4150-61190	UTILITIES - OTHER	558	714	800	800	558	800	800	800
201-4150-61200	BUILDING & GROUNDS EXPENSES	21,636	19,271	22,250	22,250	6,913	22,000	22,000	22,000
201-4150-61300	PERMITS/LICENSES EXPENSES	197	134	-	-	31	50	50	50
201-4150-61400	OTHER PROPERTY SERVICES	-	102	-	-	-			
201-4150-62100	CLEANING EXPENSES	4,490	4,354	4,100	4,100	2,357	4,300	4,300	4,300
201-4150-63100	VEHICLE EXPENSES	161	131	400	400	70	250	250	250
201-4150-63200	EQUIPMENT EXPENSES	2,910	1,512	2,300	2,300	1,773	2,500	2,500	2,500
201-4150-63300	MAINTENANCE AGREEMENTS / CONTRACTS	5,572	5,739	7,100	7,100	4,682	7,100	7,100	7,100
201-4150-64100	LEASE EXPENSES	1,412	-	-	-	-			
201-4150-64200	RENTAL EXPENSES	49	-	-	-	-			
201-4150-65100	INSURANCE	8,453	8,582	9,611	9,611	8,488	9,611	9,611	10,681
201-4150-65200	COMMUNICATIONS EXPENSE	4,143	3,796	4,500	4,500	2,385	4,500	4,500	4,500
201-4150-65300	ADVERTISING & MARKETING EXPENSES	9,381	3,322	5,350	5,350	1,625	5,300	5,300	5,300
201-4150-65400	PRINTING & BINDING	-	1,645	1,300	1,300	1,178	1,950	2,000	2,000
201-4150-65500	TRAVEL & MEETING EXPENSES	279	-	925	925	1,116	1,089	1,100	1,100
201-4150-65550	MEMBERSHIP DUES & FEES	300	669	500	500	267	500	500	500
201-4150-65600	TRAINING	732	602	1,000	1,000	860	975	1,200	1,200
201-4150-65700	PROGRAMS & PROGRAM SUPPLIES	304	-	-	-	-			
201-4150-65900	OTHER OPERATING EXPENSES	126	221	-	-	-			
201-4150-66100	OFFICE SUPPLIES	3,093	4,048	4,500	4,500	2,124	4,500	4,500	4,500
201-4150-66150	BOOKS/PERIODICALS/DVD & VIDEO	74	173	180	180	173	180	180	180
201-4150-66200	POSTAGE/SHIPPING EXPENSE	735	-	700	700	890	1,000	1,000	1,000
201-4150-66350	CHEMICAL & LAB SUPPLIES	30	-	-	-	-			
201-4150-66400	CONCESSIONS & CATERING	7,109	6,637	7,300	7,300	4,748	7,300	7,600	7,600
201-4150-66500	CLOTHING & UNIFORMS	-	431	500	500	-	500	500	500
201-4150-66600	GENERAL EXPENSES	2,460	4,363	10,000	10,000	190	10,000	10,000	10,000
201-4150-66700	SAFETY & HEALTH EXPENSES	851	-	-	-	-			
201-4150-66800	FUEL	51	181	150	150	60	125	125	125
201-4150-67200	OTHER DATA PROCESSING EXPENSES	-	124	200	200	-			

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201-4150-69101	SERVICES PROVIDED BY GENERAL FUND	-	23,940	24,299	24,299	16,199	24,299	24,299	29,455
	Total Material & Services	114,479	133,912	151,615	151,615	72,043	137,629	148,215	154,441
	Capital Outlay								
201-4150-71200	BUILDING IMPROVEMENTS	7,888	-	-	-	-			
201-4150-73200	CAPITAL EQUIPMENT ACQUISTIONS	-	-	8,990	8,990	-			
201-4150-74600	PARKS & GROUNDS CAPITAL EXPENSE	7,335	10,109	-	-	-			
201-4150-74900	OTHER CAPITAL EXPENSES	-	-	3,261	3,261	-			
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
201-4150-73200	PRECOR EFX ELLIPTICAL CROSSTRAINER (2)							10,628	10,628
201-4150-73200	PRECOR RECUMBENT BIKE (2)							7,100	7,100
201-4150-73200	USED CONTAINER VAN (3)							12,250	12,250
201-4150-71200	CONTROL DESK & VESTIBULE UPGRADE							62,000	62,000
201-4150-71200	WINDOW UPGRADE (28)							12,705	12,705
201-4150-71200	RECRATION CENTER - GYM FLOOR							5,282	5,282
201-4150-71200	RECREATION CENTER ROOF REPAIR							7,800	7,800
	Total Capital Outlay	15,223	10,109	12,251	12,251	-	-	117,765	117,765
TOTAL RECREATION CENTER		398,871	397,732	430,109	430,109	256,293	412,637	539,380	545,606
RECREATION PROGRAMS - 4160									
	Personnel Services								
201-4160-50110	WAGES & SALARIES	38,720		-	-	-		33,468	-
201-4160-50120	PART TIME/EXTRA HELP WAGES	51,219	53,949	68,617	68,617	52,695	71,000	75,000	75,000
201-4160-52110	INSURANCE BENEFITS	7,474	-	-	-	-		20,002	-
201-4160-52120	FICA	7,262	4,070	5,249	5,249	4,127	6,191	8,298	5,738
201-4160-52130	RETIREMENT	7,930	-	-	-	-		3,012	-
201-4160-52150	WORKERS COMPENSATION	1,938	591	1,297	1,297	995	995	1,599	1,267
201-4160-52160	UNEMPLOYMENT INSURANCE	1,300	558	892	892	717	1,076	651	450
	Total Personnel Services	115,843	59,168	76,055	76,055	58,535	79,262	142,030	82,455
	Total Full Time Equivalent (FTE)	*4.70*	*3.50*	*3.00*	*3.00*			*4.00*	*3.00*
	Material & Services								
201-4160-60400	EMPLOYMENT SERVICES	37,222	29,615	25,600	25,600	31,886	63,000	72,000	72,000

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201-4160-60900	OTHER PROFESSIONAL SERVICES	300	-	-	-	-			
201-4160-61100	UTILITIES - ELECTRIC	135	421	600	600	-	400	400	400
201-4160-61200	BUILDING & GROUNDS EXPENSES	278	1,045	1,800	1,800	-	1,800	1,800	1,800
201-4160-62100	CLEANING EXPENSES	81	-	490	490	-	400	400	400
201-4160-63100	VEHICLE EXPENSES	281	96	-	-	-			
201-4160-63300	MAINTENANCE AGREEMENTS / CONTRACTS	92	-	-	-	-			
201-4160-65100	INSURANCE	149	-	21	21	-		550	23
201-4160-65300	ADVERTISING & MARKETING EXPENSES	4,173	1,818	2,200	2,200	525	2,000	2,000	2,000
201-4160-65400	PRINTING & BINDING	-	124	-	-	-			
201-4160-65500	TRAVEL & MEETING EXPENSES	1,752	309	750	750	21	725	725	725
201-4160-65550	MEMBERSHIP DUES & FEES	923	194	300	300	330	330	330	330
201-4160-65600	TRAINING	611	274	450	450	10	450	450	450
201-4160-65700	PROGRAMS & PROGRAM SUPPLIES	22,549	4,931	8,000	8,000	2,903	8,000	8,000	5,000
201-4160-65900	OTHER OPERATING EXPENSES	530	-	-	-	-			
201-4160-66100	OFFICE SUPPLIES	417	273	400	400	-	400	400	400
201-4160-66200	POSTAGE/SHIPPING EXPENSE	16	-	25	25	-			
201-4160-66500	CLOTHING & UNIFORMS	350	334	350	350	252	350	450	450
201-4160-66600	GENERAL EXPENSES	2,575	412	2,000	2,000	-	2,000	2,000	2,000
201-4160-66700	SAFETY & HEALTH EXPENSES	25	-	-	-	-			
201-4160-66800	FUEL	199	52	150	150	40	100	100	100
201-4160-69101	SERVICES PROVIDED BY GENERAL FUND	-	6,836	6,939	6,939	4,626	6,939	6,939	8,411
	Total Material & Services	72,658	46,732	50,075	50,075	40,594	86,894	96,544	94,489
TOTAL RECREATION PROGRAMS		188,501	105,900	126,130	126,130	99,129	166,156	238,574	176,944
SPORTS PROGRAMS - 4170									
	Personnel Services								
201-4170-50110	WAGES & SALARIES	-	37,512	38,907	38,907	26,581	39,872	41,622	41,622
201-4170-50120	PART TIME/EXTRA HELP WAGES	-	2,510	11,440	11,440	899	2,697	11,440	11,440
201-4170-52110	INSURANCE BENEFITS	-	9,317	13,542	13,542	9,372	14,058	14,880	14,880
201-4170-52120	FICA	-	3,006	3,852	3,852	2,240	3,360	4,059	4,059
201-4170-52130	RETIREMENT	-	6,625	3,502	3,502	-	3,502	3,746	3,746
201-4170-52150	WORKERS COMPENSATION	-	668	580	580	428	428	540	540
201-4170-52160	UNEMPLOYMENT INSURANCE	-	449	655	655	403	605	318	318
	Total Personnel Services	-	60,087	72,478	72,478	39,923	64,522	76,605	76,605

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Full Time Equivalent (FTE)		*1.50*	*1.50*	*1.50*			*1.50*	*1.50*
	Material & Services								
201-4170-60100	PROFESSIONAL SERVICES							4,500	4,500
201-4170-60400	EMPLOYMENT SERVICES	-	9,278	9,250	9,250	8,781	12,000	12,000	12,000
201-4170-63200	EQUIPMENT EXPENSES	-	86	150	150	60	150	150	150
201-4170-65300	ADVERTISING & MARKETING EXPENSES	-	466	2,300	2,300	1,126	2,300	2,000	2,000
201-4170-65400	PRINTING & BINDING	-	152	200	200	-	200	200	200
201-4170-65500	TRAVEL & MEETING EXPENSES	-	279	1,000	1,000	422	800	700	700
201-4170-65550	MEMBERSHIP DUES & FEES	-	315	350	350	293	350	350	350
201-4170-65600	TRAINING	-	890	650	650	638	638	800	800
201-4170-65700	PROGRAMS & PROGRAM SUPPLIES	-	15,917	18,150	18,150	9,191	15,200	17,000	17,000
201-4170-66100	OFFICE SUPPLIES	-	66	100	100	98	98	130	130
201-4170-66200	POSTAGE/SHIPPING EXPENSE	-	19	50	50	46	65	100	100
201-4170-66500	CLOTHING & UNIFORMS	-	59	-	-	45	45	100	100
201-4170-66800	FUEL	-	49	250	250	203	250	250	250
201-4170-69101	SERVICES PROVIDED BY GENERAL FUND	-	5,987	6,089	6,089	4,059	6,089	6,089	7,381
	Total Material & Services	-	33,563	38,539	38,539	24,961	38,185	44,369	45,661
TOTAL SPORTS PROGRAMS		-	93,650	111,017	111,017	64,883	102,707	120,974	122,266
TOTAL PARKS & RECREATION EXPENDITURES		1,151,816	1,205,518	1,358,449	1,363,149	844,536	1,326,607	1,662,793	1,570,229
201-4110-98100	CONTINGENCY	-	-	128,763	128,763	-			128,763
	CONTINGENCY FOR FUTURE COMMITMENTS								10,545
	ENDING BALANCE	219,002	232,509				347,870		
TOTAL PARKS & RECREATION REQUIREMENTS		1,370,818	1,438,027	1,487,212	1,491,912	844,536	1,674,477	1,662,793	1,709,537

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
PUBLIC PARKING FUND - 211								
REVENUES:								
Taxes								
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures	26,602	31,665	30,968	30,968	24,065	31,265	31,265	31,265
Investments	1,271	1,128	1,000	1,000	782	1,040	1,045	1,045
Miscellaneous								
Loan Proceeds								
TOTAL REVENUES:	27,873	32,793	31,968	31,968	24,847	32,305	32,310	32,310
EXPENDITURES								
PUBLIC PARKING - GENERAL	694							
NYE BEACH PARKING DISTRICT	5,566	151	2,543	2,543	241	1,021	37,796	37,722
CITY CENTER PARKING DISTRICT	168	644	1,827	1,827	218	327	6,953	6,953
BAY FRONT PARKING DISTRICT	219	2,974	6,830	6,830	2,317	2,927	62,372	62,218
TOTAL EXPENDITURES WITHOUT CONTINGENCY	6,647	3,769	11,200	11,200	2,776	4,275	107,121	106,893
CONTINGENCY			314,772	314,772			248,982	249,207
TOTAL EXPENDITURES:	6,647	3,769	325,972	325,972	2,776	4,275	356,103	356,100
TRANSFERS								
TRANSFER IN								
TRANSFER OUT								
NET TRANSFERS IN & OUT	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	21,226	29,024	(294,004)	(294,004)	22,071	28,030	(323,793)	(323,790)
BEGINNING FUND BALANCE	245,753	266,679	294,004	294,004	295,703	295,703	323,733	323,733
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	266,979	295,703	-	-		323,733		

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
PUBLIC PARKING - 211									
RESOURCES									
211-4510-46406	FEES IN LIEU OF PARKING	(3,423)							
211-4510-47001	INTEREST ON INVESTMENTS	1,271	1,128	1,000	1,000	782	1,040	1,045	1,045
	Total General Parking	(2,152)	1,128	1,000	1,000	782	1,040	1,045	1,045
211-4520-46406	FEES IN LIEU OF PARKING	7,800	8,700	8,700	8,700	7,500	8,700	8,700	8,700
	Total Nye Beach District	7,800	8,700	8,700	8,700	7,500	8,700	8,700	8,700
211-4530-46406	FEES IN LIEU OF PARKING	3,325	3,315	3,368	3,368	3,665	3,665	3,665	3,665
	Total City Center District	3,325	3,315	3,368	3,368	3,665	3,665	3,665	3,665
211-4540-46406	FEES IN LIEU OF PARKING	18,900	19,650	18,900	18,900	12,900	18,900	18,900	18,900
	Total Bay Front District	18,900	19,650	18,900	18,900	12,900	18,900	18,900	18,900
TOTAL REVENUES		27,873	32,793	31,968	31,968	24,847	32,305	32,310	32,310
211-4510-49901	BEGINNING FUND BALANCE	233,742	230,896	231,646	231,646	232,024	232,024	233,064	233,064
211-4520-49901	BEGINNING FUND BALANCE	12,841	15,075	23,525	23,525	23,624	23,624	31,303	31,303
211-4530-49901	BEGINNING FUND BALANCE	(830)	2,327	5,051	5,051	4,998	4,998	8,336	8,336
211-4540-49901	BEGINNING FUND BALANCE		18,381	33,782	33,782	35,057	35,057	51,030	51,030
	Total Beginning Fund Balance	245,753	266,679	294,004	294,004	295,703	295,703	323,733	323,733
TOTAL PUBLIC PARKING RESOURCES		**273,626**	**299,472**	**325,972**	**325,972**	**320,550**	**328,008**	**356,043**	**356,043**
GENERAL PARKING - 4510									
	Material & Services								
211-4510-69101	SERVICES PROVIDED BY GENERAL FUND	694	-	-	-	-			
	Total Material & Services	694	-	-	-	-	-	-	-
TOTAL GENERAL PARKING		694	-	-	-	-	-	-	-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
NYE BEACH PARKING DISTRICT - 4520									
	Material & Services								
211-4520-60900	OTHER PROFESSIONAL SERVICE							10,000	10,000
	P16-PP04 Newport Business District Parking Study								
211-4520-61100	UTILITIES - ELECTRIC	4,953	-	-	-	-			
211-4520-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	1,500	1,500	-		1,500	1,500
211-4520-66100	OFFICE SUPPLIES	94	-	200	200	137	137	200	200
211-4520-69101	SERVICES PROVIDED BY GENERAL FUND	519	151	843	843	103	884	1,096	1,022
	Total Material & Services	5,566	151	2,543	2,543	241	1,021	12,796	12,722
211-4540-90402	TRANSFER TO CAPITAL PROJECTS FUND - GENERAL								
	For Proj # P16-S08 Nye Beach Turnaround Pavement Rehabilitation							25,000	25,000
TOTAL NYE BEACH PARKING DISTRICT		5,566	151	2,543	2,543	241	1,021	37,796	37,722
CITY CENTER PARKING DISTRICT - 4530									
	Material & Services								
211-4530-60900	OTHER PROFESSIONAL SERVICE							5,000	5,000
	P16-PP04 Newport Business District Parking Study								
211-4530-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	1,500	1,500	-		1,500	1,500
211-4530-69101	SERVICES PROVIDED BY GENERAL FUND	168	644	327	327	218	327	453	396
	Total Material & Services	168	644	1,827	1,827	218	327	6,953	6,896
TOTAL CITY CENTER PARKING DISTRICT		168	644	1,827	1,827	218	327	6,953	6,896
BAY BLVD PARKING DISTRICT - 4540									
	Material & Services								
211-4540-60900	OTHER PROFESSIONAL SERVICE								
	P16-PP04 Newport Business District Parking Study							15,000	15,000
211-4540-65700	PROGRAMS & PROGRAM SUPPLIES	-	1,720	5,000	5,000	1,097	1,097	5,000	5,000

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
211-4540-69101	SERVICES PROVIDED BY GENERAL FUND	519	1,254	1,830	1,830	1,220	1,830	2,372	2,218
	Total Material & Services	519	2,974	6,830	6,830	2,317	2,927	22,372	22,218
211-4540-90402	TRANSFER TO CAPITAL PROJECTS FUND - GENERAL							40,000	40,000
	For Proj # P16-S09 Harbor Way between Nye St at the hospital on Abey St.								
TOTAL BAY BLVD PARKING DISTRICT		519	2,974	6,830	6,830	2,317	2,927	62,372	62,218
TOTAL PUBLIC PARKING EXPENDITURES		6,947	3,769	11,200	11,200	2,775	4,275	107,121	106,836
211-4510-98100	CONTINGENCY - General Parking	-	-	232,646	232,646	-		234,109	234,109
211-4520-98100	CONTINGENCY - Nye Beach District	-	-	30,370	30,370	-		2,267	2,281
211-4530-98100	CONTINGENCY - City Center District	-	-	5,954	5,954	-		5,048	5,105
211-4540-98100	CONTINGENCY - Bay Blvd District	-	-	45,802	45,802	-		7,558	7,712
	Total Contingency	-	-	314,772	314,772	-	-	248,982	249,207
	ENDING BALANCE	266,678	295,703				323,733		
TOTAL PUBLIC PARKING FUND REQUIREMENTS		273,625	299,472	325,972	325,972	2,775	328,008	356,103	356,043

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BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
HOUSING FUND - 212								
REVENUES:								
Taxes								
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments	762	697	690	690	448	596	530	530
Miscellaneous	173,473							
Loan Proceeds								
TOTAL REVENUES:	174,235	697	690	690	448	596	530	530
EXPENDITURES								
HOUSING	1,800	11,904	194,743	194,743	3,224	33,224	133,700	139,449
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,800	11,904	194,743	194,743	3,224	33,224	133,700	139,449
CONTINGENCY			97	97			37,861	32,132
TOTAL EXPENDITURES:	1,800	11,904	194,840	194,840	3,224	33,224	171,561	171,581
TRANSFERS								
TRANSFER IN	5,000	7,000	13,000	13,000	8,667	13,000	13,200	13,200
TRANSFER OUT								
NET TRANSFERS IN & OUT	5,000	7,000	13,000	13,000	8,667	13,000	13,200	13,200
EXCESS REVENUES OVER EXPENDITURES	177,435	(4,207)	(181,150)	(181,150)	5,891	(19,628)	(157,831)	(157,851)
BEGINNING FUND BALANCE	4,251	181,686	181,150	181,150	177,479	177,479	157,851	157,851
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	181,686	177,479	-	-		157,851		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
HOUSING FUND - 212									
RESOURCES									
212-4710-47001	INTEREST ON INVESTMENTS	762	697	690	690	448	596	530	530
212-4710-48501	MISCELLANEOUS PROPERTY SALES	173,473		-	-	-			
TOTAL REVENUES		174,235	697	690	690	448	596	530	530
212-4710-49101	TRANSFER FROM GENERAL FUND	5,000	7,000	13,000	13,000	8,667	13,000	13,200	13,200
	Total Transfers	5,000	7,000	13,000	13,000	8,667	13,000	13,200	13,200
TOTAL REVENUES & TRANSFERS		179,235	7,697	13,690	13,690	9,115	13,596	13,730	13,730
212-4710-49901	BEGINNING FUND BALANCE	4,251	181,686	181,150	181,150	177,479	177,479	157,851	157,851
TOTAL HOUSING FUND RESOURCES		183,486	189,383	194,840	194,840	186,594	191,075	171,581	171,581
HOUSING - 4710									
	Material & Services								
212-4710-60200	FINANCIAL PROFESSIONAL SERVICES	-	121	160,000	160,000	62	62	100,100	100,100
212-4710-65550	MEMBERSHIP DUES & FEES	-	7,110	-	-	-		3,600	3,600
212-4710-65900	OTHER OPERATING EXPENSES	1,800	-	30,000	30,000	-	30,000	30,000	30,000
212-4710-69101	SERVICES PROVIDED BY GENERAL FUND	-	4,673	4,743	4,743	3,162	3,162		5,749
	Total Material & Services	1,800	11,904	194,743	194,743	3,224	33,224	133,700	139,449
TOTAL HOUSING FUND EXPENDITURES		1,800	11,904	194,743	194,743	3,224	33,224	133,700	139,449
212-4710-98100	CONTINGENCY	-	-	97	97	-		37,861	32,132
	ENDING BALANCE	181,686	177,479				157,851		
TOTAL HOUSING FUND REQUIREMENTS		183,486	189,383	194,840	194,840	3,224	191,075	171,561	171,581

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

AIRPORT FUND - 220

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
REVENUES:								
Taxes								
Franchises								
Federal Sources	1,613,876							
State Sources								
Miscellaneous Sources								
Services Provided for	30,704	30,704	30,704	30,704	20,469	30,704	30,704	30,704
Fees, Fines & Forfeitures	283,162	476,813	187,250	187,250	312,021	392,969	258,420	258,420
Investments	1,471	2,600	1,800	1,800	574	861	561	561
Miscellaneous	61,019	55,740	54,300	54,300	38,863	53,453	54,280	54,280
Loan Proceeds								
TOTAL REVENUES:	1,990,232	565,857	274,054	274,054	371,927	477,987	343,965	343,965
EXPENDITURES								
AIRPORT OPERATIONS	2,075,941	344,330	903,404	718,404	440,055	630,782	722,075	693,941
AIRPORT FBO	370,685	504,621						
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,446,626	848,951	903,404	718,404	440,055	630,782	722,075	693,941
CONTINGENCY			53,869	53,869				11,690
TOTAL EXPENDITURES:	2,446,626	848,951	957,273	772,273	440,055	630,782	722,075	705,631
TRANSFERS								
TRANSFER IN	534,460	302,225	380,814	380,814	253,876	380,814	335,288	335,288
TRANSFER OUT	51,319	6,932	6,746	271,746	271,059	271,746	291,039	161,039
NET TRANSFERS IN & OUT	483,141	295,293	374,068	109,068	(17,183)	109,068	44,249	174,249
EXCESS REVENUES OVER EXPENDITURES	26,747	12,199	(309,151)	(389,151)	(85,311)	(43,727)	(333,861)	(187,417)
BEGINNING FUND BALANCE	358,040	384,785	309,151	389,151	396,981	396,981	353,254	353,254
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	384,787	396,984	-	-		353,254		165,837

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
AIRPORT FUND - 220									
RESOURCES									
220-4210-42001	AVIATION GRANT	1,613,576							
220-4210-42050	FEMA GRANT	300							
220-4210-45001	JET FUEL	173,859	400,316	115,000	115,000	275,907	330,000	175,000	175,000
220-4210-45002	AVGAS	104,427	73,340	69,000	69,000	30,823	55,000	75,000	75,000
220-4210-45003	OIL	426	663	600	600	371	557	520	520
220-4210-45004	PILOT SUPPLIES	3,585	973	1,000	1,000	4,768	7,152	7,300	7,300
220-4210-45005	FOOD CATERING	261	1,383	1,500	1,500	113	200	500	500
220-4210-45006	TIE DOWN	604	138	150	150	39	60	100	100
220-4210-45320	SERVICE PROVIDED FOR WASTEWATER FUND	30,704	30,704	30,704	30,704	20,469	30,704	30,704	30,704
220-4210-46002	RENTS & LEASES	52,751	53,197	52,500	52,500	37,731	52,000	52,780	52,780
220-4210-46209	CONCESSIONS	279	394	300	300	635	953	1,000	1,000
220-4210-47001	INTEREST ON INVESTMENTS	1,471	2,600	1,800	1,800	574	861	561	561
220-4210-48001	MISCELLANEOUS SALES & SERVICES	7,989	2,149	1,500	1,500	497	500	500	500
TOTAL REVENUES		1,990,232	565,857	274,054	274,054	371,927	477,987	343,965	343,965
220-4210-49101	TRANSFER FROM GENERAL FUND	195,000	273,225	355,814	355,814	237,209	355,814	310,288	310,288
220-4210-49230	TRANSFER FR ROOM TAX FUND	339,460	29,000	25,000	25,000	16,667	25,000	25,000	25,000
	Total Transfers	534,460	302,225	380,814	380,814	253,876	380,814	335,288	335,288
TOTAL REVENUES & TRANSFERS		2,524,692	868,082	654,868	654,868	625,803	858,801	679,253	679,253
220-4210-49901	BEGINNING FUND BALANCE	358,040	384,785	309,151	389,151	396,981	396,981	353,254	353,254
TOTAL AIRPORT FUND RESOURCES		2,882,732	1,252,867	964,019	1,044,019	1,022,784	1,255,782	1,032,507	1,032,507
AIRPORT OPERATIONS - 4210									
	Personnel Services								
220-4210-50110	WAGES & SALARIES	72,111	60,612	118,978	118,978	49,122	73,683	116,195	116,195
220-4210-51110	OVERTIME	6,613	10,334	8,000	8,000	10,587	15,881	8,000	8,000
220-4210-51120	ON CALL	4,000	4,200	7,200	7,200	3,100	4,650	7,200	4,700
220-4210-52110	INSURANCE BENEFITS	23,089	18,515	36,502	36,502	10,176	15,264	37,867	37,867
220-4210-52120	FICA	7,753	5,792	10,265	10,265	5,431	8,147	10,052	9,860
220-4210-52130	RETIREMENT	7,050	10,976	20,209	20,209	1,610	2,415	12,257	12,257

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
220-4210-52150	WORKERS COMPENSATION	1,308	1,078	3,792	3,792	2,794	4,191	3,240	3,179
220-4210-52160	UNEMPLOYMENT INSURANCE	988	870	1,744	1,744	973	1,460	788	773
	Total Personnel Services	122,914	112,378	206,690	206,690	83,793	125,691	195,599	192,831
	Total Full Time Equivalent (FTE)	*2.00*	*1.00*	*3.00*	*3.00*			*3.00*	*3.00*
	Material & Services								
220-4210-60100	PROFESSIONAL SERVICES	892,102	6,162	18,200	18,200	1,036	11,200	8,000	8,000
220-4210-60200	FINANCIAL PROFESSIONAL SERVICES	16	292	10,000	10,000	7,971	11,887	10,000	10,000
220-4210-60300	LEGAL PROFESSIONAL SERVICES	7,348	11,857	6,000	6,000	5,692	8,538	8,000	2,000
220-4210-60400	EMPLOYMENT SERVICES	5,533	22,840	25,000	25,000	20,044	28,036	54,080	28,000
220-4210-60900	OTHER PROFESSIONAL SERVICES	737,422	1,165	16,000	16,000	1,840	2,000	2,000	2,000
220-4210-61100	UTILITIES - ELECTRIC	8,068	7,813	16,000	16,000	7,959	11,939	12,500	12,500
220-4210-61140	UTILITIES - WATER						6,600	6,600	6,600
220-4210-61190	UTILITIES - OTHER	-	216	2,100	2,100	1,036	1,554	1,800	1,800
220-4210-61200	BUILDING & GROUNDS EXPENSES	37,200	41,486	206,500	21,500	17,389	26,084	34,000	34,000
220-4210-61300	PERMITS/LICENSES EXPENSES	2,713	1,660	11,000	11,000	3,522	3,600	3,800	3,800
220-4210-61400	OTHER PROPERTY SERVICES	176	517	3,000	3,000	-		600	600
220-4210-62100	CLEANING EXPENSES	3,042	1,392	7,500	7,500	3,093	4,640	5,000	5,000
220-4210-63100	VEHICLE EXPENSES	5,556	12,357	20,500	20,500	5,432	8,148	13,000	13,000
220-4210-63200	EQUIPMENT EXPENSES	15,338	18,428	31,000	31,000	28,960	38,264	35,000	31,000
220-4210-63300	MAINTENANCE AGREEMENTS / CONTRACTS	1,390	5,120	5,500	5,500	2,560	4,060	5,000	5,000
220-4210-63400	INFRASTRUCTURE EXPENSES	-	-	5,000	5,000	-		10,000	10,000
220-4210-64100	LEASE EXPENSES	1,575	-	9,000	9,000	-	746	1,000	1,000
220-4210-64200	RENTAL EXPENSES	2,089	270	5,500	5,500	2,672	4,008	4,500	4,500
220-4210-65100	INSURANCE	14,896	16,980	19,910	19,910	18,383	20,000	20,000	20,733
220-4210-65110	UNINSURED CLAIMS	60,000	-	-	-	-			
220-4210-65200	COMMUNICATIONS EXPENSE	2,659	1,571	6,025	6,025	2,751	4,126	2,500	4,200
220-4210-65300	ADVERTISING & MARKETING EXPENSES	1,120	303	2,200	2,200	915	620	500	500
220-4210-65400	PRINTING & BINDING	23	969	2,100	2,100	56	100	500	500
220-4210-65500	TRAVEL & MEETING EXPENSES	314	458	5,500	5,500	298	447	3,500	3,500
220-4210-65550	MEMBERSHIP DUES & FEES	560	305	1,000	1,000	200	360	560	560
220-4210-65600	TRAINING	2,169	8,619	2,800	2,800	703	1,055	4,310	4,310
220-4210-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	1,000	1,000	55	55	100	100
220-4210-65900	OTHER OPERATING EXPENSES	127	149	1,500	1,500	7,593	11,390	8,800	8,800
220-4210-66100	OFFICE SUPPLIES	11,381	7,735	9,200	9,200	7,132	7,500	12,000	12,000
220-4210-66150	BOOKS/PERIODICALS/DVD & VIDEO	315	253	550	550	387	581	600	600

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220-4210-66200	POSTAGE/SHIPPING EXPENSE	86	68	400	400	277	350	400	400
220-4210-66250	CONSTRUCTION MATERIAL & SUPPLIES	-	-	2,000	2,000	-			
220-4210-66300	TRAFFIC SAFETY & SIGNAGE	288	-	-	-	-			
220-4210-66400	CONCESSIONS & CATERING	109	781	1,300	1,300	1,266	1,362	1,500	1,500
220-4210-66450	AMMUNITION & FIREARMS	270	48	1,000	1,000	801	1,200	1,300	1,300
220-4210-66500	CLOTHING & UNIFORMS	72	297	1,000	1,000	495	580	500	500
220-4210-66600	GENERAL EXPENSES	1,011	2,156	2,750	2,750	2,204	2,500	2,700	2,700
220-4210-66700	SAFETY & HEALTH EXPENSES	787	51	-	-	-			
220-4210-66800	FUEL	8,457	5,716	8,000	8,000	3,982	6,000	6,500	6,500
220-4210-66850	JET FUEL	35	-	103,500	103,500	102,222	160,000	105,000	105,000
202-4210-66855	AVGAS			62,000	62,000	60,882	60,882	70,000	70,000
220-4210-67200	OTHER DATA PROCESSING EXPENSES	419	1,380	500	500	-			
220-4210-69101	SERVICES PROVIDED BY GENERAL FUND	48,531	50,745	54,679	54,679	36,453	54,679	48,000	66,281
	Total Material & Services	1,873,197	230,153	686,714	501,714	356,262	505,091	504,150	488,784
	Capital Outlay								
220-4210-74700	AIRPORT CAPITAL EXPENSES	79,831	1,800	10,000	10,000	-		10,000	-
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
220-4210-73300	Conference Table, Chair New Pilot Lounge Table							12,326	12,326
	Total Capital Outlay	79,831	1,800	10,000	10,000	-	-	22,326	12,326
TOTAL AIRPORT OPERATIONS		2,075,941	344,330	903,404	718,404	440,055	630,782	722,075	693,941
AIRPORT FBO - 4220									
	Personnel Services								
220-4220-50110	WAGES & SALARIES	39,129	39,758	-	-	-			
220-4220-51110	OVERTIME	1,754	1,535	-	-	-			
220-4220-51120	ON CALL	2,000	2,400	-	-	-			
220-4220-52110	INSURANCE BENEFITS	13,883	10,954	-	-	-			
220-4220-52120	FICA	3,399	3,222	-	-	-			
220-4220-52130	RETIREMENT	8,274	10,019	-	-	-			
220-4220-52150	WORKERS COMPENSATION	2,211	1,669	-	-	-			
220-4220-52160	UNEMPLOYMENT INSURANCE	565	495	-	-	-			
	Total Personnel Services	71,214	70,052	-	-	-	-	-	-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Full Time Equivalent (FTE)	*1.00*	*1.00*						
	Material & Services								
220-4220-60100	PROFESSIONAL SERVICES	2,017	1,966	-	-	-			
220-4220-60200	FINANCIAL PROFESSIONAL SERVICES	6,732	15,193	-	-	-			
220-4220-60400	EMPLOYMENT SERVICES	18,487	10,877	-	-	-			
220-4220-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	-			
220-4220-61100	UTILITIES - ELECTRIC	3,713	4,918	-	-	-			
220-4220-61190	UTILITIES - OTHER	996	1,164	-	-	-			
220-4220-61200	BUILDING & GROUNDS EXPENSES	7,889	5,472	-	-	-			
220-4220-61300	PERMITS/LICENSES EXPENSES		745	-	-	-			
220-4220-62100	CLEANING EXPENSES	3,851	3,004	-	-	-			
220-4220-63100	VEHICLE EXPENSES	9,711	6,969	-	-	-			
220-4220-63200	EQUIPMENT EXPENSES	2,761	5,997	-	-	-			
220-4220-63300	MAINTENANCE AGREEMENTS / CONTRACTS	501	495	-	-	-			
220-4220-64200	RENTAL EXPENSES	364	2,242	-	-	-			
220-4220-65100	INSURANCE	436	830	-	-	-			
220-4220-65200	COMMUNICATIONS EXPENSE	3,723	3,612	-	-	-			
220-4220-65300	ADVERTISING & MARKETING EXPENSES	586	69	-	-	-			
220-4220-65400	PRINTING & BINDING	110	438	-	-	-			
220-4220-65500	TRAVEL & MEETING EXPENSES	-	-	-	-	-			
220-4220-65600	TRAINING	-	-	-	-	-			
220-4220-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	-			
220-4220-65900	OTHER OPERATING EXPENSES	-	1,343	-	-	-			
220-4220-66100	OFFICE SUPPLIES	241	1,122	-	-	-			
220-4220-66150	BOOKS/PERIODICALS/DVD & VIDEO	87	137	-	-	-			
220-4220-66200	POSTAGE/SHIPPING EXPENSE	38	255	-	-	-			
220-4220-66350	CHEMICAL & LAB SUPPLIES	-	-	-	-	-			
220-4220-66400	CONCESSIONS & CATERING	985	1,294	-	-	-			
220-4220-66600	GENERAL EXPENSES	132	1,299	-	-	-			
220-4220-66700	SAFETY & HEALTH EXPENSES	-	152	-	-	-			
220-4220-66800	FUEL	1,680	3,885	-	-	-			
220-4210-66850	JET FUEL	132,934	313,415	-	-	-			
202-4210-66855	AVGAS	101,368	44,510						
220-4220-67200	OTHER DATA PROCESSING EXPENSES	130	360	-	-	-			
220-4220-69101	SERVICES PROVIDED BY GENERAL FUND	-	2,807	-	-	-			
	Total Material & Services	299,471	434,569	-	-	-	-	-	-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
TOTAL AIRPORT FBO		370,685	504,621	-	-	-	-	-	-
TOTAL AIRPORT EXPENDITURES		2,446,626	848,951	903,404	718,404	440,055	630,782	722,075	693,941
	Transfers								
220-4210-90303	TRANSFER TO GENERAL DEBT FUND	25,659	-	6,746	6,746	6,059	6,746	6,746	6,746
220-4220-90303	TRANSFER TO GENERAL DEBT FUND	25,660	6,932	-	-	-			
220-4210-90402	TRANSFER TO CAPITAL PROJECTS FUND - Airport	-	-	-	265,000	265,000	265,000		
	For Proj # 15001 Airport Master Plan							35,000	35,000
	For Proj # P16-ACP6 Perimeter Security Fencing Repairs							20,000	
	For Proj # 14021 FBO Building Repairs							119,293	119,293
	For Proj # P16-ACP3 Land Acquisition							60,000	
	For Proj # P16-ACP5 FBO Main Hangar Door							50,000	
	Total Transfers	51,319	6,932	6,746	271,746	271,059	271,746	291,039	161,039
TOTAL EXPENDITURES & TRANSFERS		2,497,945	855,884	910,150	990,150	711,114	902,528	1,013,114	854,980
220-4210-98100	CONTINGENCY	-	-	53,869	53,869	-			68,162
	CONTINGENCY FOR FUTURE COMMITMENTS								3,529
	ENDING BALANCE	384,785	396,981				353,254		
220-4210-99200	UNAPPROPRIATED ENDING FUND BALANCE								105,836
TOTAL AIRPORT FUND REQUIREMENTS		2,882,730	1,252,865	964,019	1,044,019	711,114	1,255,782	1,013,114	1,032,507

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
ROOM TAX FUND - 230								
REVENUES:								
Taxes	2,419,698	2,764,050	1,127,000	1,127,000	865,705	1,298,558	1,307,300	1,307,300
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources		200,000						
Services Provided for								
Fees, Fines & Forfeitures	9,252	9,559	10,000	10,000	10,457	15,686	12,000	12,000
Investments	3,810	2,134	2,000	2,000	2,387	3,581	2,000	2,000
Miscellaneous								
Loan Proceeds								
TOTAL REVENUES:	2,432,760	2,975,743	1,139,000	1,139,000	878,549	1,317,825	1,321,300	1,321,300
EXPENDITURES								
ROOM TAX	1,468,461	1,171,811	1,165,020	1,294,893	550,661	931,488	1,259,343	1,268,811
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,468,461	1,171,811	1,165,020	1,294,893	550,661	931,488	1,259,343	1,268,811
CONTINGENCY			56,950	190,871				126,381
TOTAL EXPENDITURES:	1,468,461	1,171,811	1,221,970	1,485,764	550,661	931,488	1,259,343	1,395,192
TRANSFERS								
TRANSFER IN								
TRANSFER OUT	1,443,717	1,524,400	352,316	530,003	294,550	530,003	968,311	675,311
NET TRANSFERS IN & OUT	(1,443,717)	(1,524,400)	(352,316)	(530,003)	(294,550)	(530,003)	(968,311)	(675,311)
EXCESS REVENUES OVER EXPENDITURES	(479,418)	279,532	(435,286)	(876,767)	33,338	(143,666)	(906,354)	(749,203)
BEGINNING FUND BALANCE	1,122,042	642,623	480,674	922,155	922,155	922,155	778,488	778,488
UNAPPROPRIATED FUND BALANCE			45,388	45,388				29,285
ENDING FUND BALANCE	642,624	922,155	-	-		778,489		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
ROOM TAX FUND - 230									
RESOURCES									
230-4310-40010	TRANSIENT ROOM TAX	2,419,698	2,764,050	1,127,000	1,127,000	865,705	1,298,558	1,307,300	1,307,300
230-4310-44003	MATCHING FUNDS		200,000				-		
230-4310-46008	VISUAL ARTS CENTER REVENUE	9,252	9,559	10,000	10,000	10,457	15,686	12,000	12,000
230-4310-47001	INTEREST ON INVESTMENTS	3,810	2,134	2,000	2,000	2,387	3,581	2,000	2,000
TOTAL REVENUES		2,432,760	2,975,743	1,139,000	1,139,000	878,549	1,317,824	1,321,300	1,321,300
230-4310-49901	BEGINNING FUND BALANCE	1,122,042	642,623	480,674	922,155	922,155	922,155	778,488	778,488
TOTAL ROOM TAX FUND RESOURCES		3,554,802	3,618,366	1,619,674	2,061,155	1,800,704	2,239,979	2,099,788	2,099,788
ROOM TAX - 4310									
	Material & Services								
230-4310-60100	PROFESSIONAL SERVICES	406	-	-	-	-			
230-4310-60200	FINANCIAL PROFESSIONAL SERVICES	37	376	-	-	326	400	500	500
230-4310-60900	OTHER PROFESSIONAL SERVICES	89,128	-	-	-	-			
230-4310-61100	UTILITIES - ELECTRIC	51,151	55,640	63,000	63,000	32,822	49,233	63,000	58,000
230-4310-61110	UTILITIES - GAS HEATING	1,372	1,768	1,650	1,650	1,389	1,650	1,650	1,650
230-4310-61190	UTILITIES - OTHER	876	1,126	900	900	635	900	900	900
230-4310-61200	BUILDING & GROUNDS EXPENSES	16,561	48,954	3,500	3,500	325	3,500	3,500	3,500
230-4310-62100	CLEANING EXPENSES	35,776	1,415	1,200	1,200	830	1,200	1,400	1,400
230-4310-63300	MAINTENANCE AGREEMENTS / CONTRACTS	177,107	-	180,000	180,000	129,375	180,000	180,000	
	OCCC								7,500
	OCCA / PAC								115,300
	Greater Newport Chamber of Commerce								172,500
230-4310-64200	RENTAL EXPENSES	-	343	500	500	-	500	500	500
230-4310-65100	INSURANCE	9,576	10,353	11,595	11,595	10,230	10,230	11,000	12,886
230-4310-65200	COMMUNICATIONS EXPENSE	2,591	1,492	1,800	1,800	995	1,500	1,800	1,800
230-4310-65300	ADVERTISING & MARKETING EXPENSES	292,472	303,840	325,000	325,000	161,839	325,000	325,000	325,000
230-4310-65700	PROGRAMS & PROGRAM SUPPLIES	626,792	350,471	279,400	279,400	119,091	225,900	183,900	
	Sister City Expenses								10,000
	Local Event Marketing								25,000
	Community Celebrations								34,000
230-4310-66100	OFFICE SUPPLIES	339	-	-	-	-			

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
230-4310-66200	POSTAGE/SHIPPING EXPENSE	-	575	500	500	315	500	500	500
230-4310-66300	TRAFFIC SAFETY & SIGNAGE	9,655	9,898	10,000	10,000	175	10,000	10,000	10,000
230-4310-66600	GENERAL EXPENSES	16	-	-	-	-			
230-4310-69101	SERVICES PROVIDED BY GENERAL FUND	154,605	65,000	80,975	80,975	53,983	80,975	80,975	98,157
230-4310-69251	SERVICES PROVIDED BY STREETS FUND	-	-	5,000	5,000	3,333	5,000	5,000	
	Total Material & Services	1,468,461	851,251	965,020	965,020	515,661	896,488	869,625	879,093
	Capital Outlay								
230-4310-73200	CAPITAL EQUIPMENT								
	KGW Camera							10,000	10,000
230-4310-74900	OTHER CAPITAL EXPENSES	-	320,560	200,000	329,873	-			
	Sea Lion Docks					35,000	35,000	10,000	10,000
	OMSI							150,000	150,000
	Historical Society							14,000	14,000
	Hospital Foundation							50,000	50,000
	PAC/OCCA							129,718	129,718
	Unallocated							26,000	26,000
	Total Capital Outlay	-	320,560	200,000	329,873	35,000	35,000	389,718	389,718
TOTAL ROOM TAX EXPENDITURES		1,468,461	1,171,811	1,165,020	1,294,893	550,661	931,488	1,259,343	1,268,811
	Transfers								
230-4310-90101	TRANSFER TO GENERAL FUND	567,000	1,314,900	5,000	182,687	116,407	182,687		
	For Proj # P16-PM02 Coast Park Restroom							45,000	
	For Proj # P16-PM04 Lucky Gap Trail at Agate Beach							10,000	10,000
230-4310-90201	TRANSFER TO PARKS & RECREATION FUND	246,760	178,624	180,500	180,500	120,333	180,500	180,500	180,500
230-4310-90220	TRANSFER TO AIRPORT FUND	339,460	30,876	25,000	25,000	16,667	25,000	25,000	25,000
230-4310-90302	TRANSFER TO WASTEWATER DEBT SERVICE	126,500	-	127,325	127,325	28,127	127,325	127,325	127,325
230-4310-90303	TRANSFER TO GENERAL DEBT SERVICE FUND	110,240	-	14,491	14,491	13,016	14,491	14,491	14,491
230-4310-90402	TRANSFER TO CAPITAL PROJECTS FUND	53,757	-	-	-	-			
	For Proj # P16-S08 Nye Beach Turnaround Pavement Rehabilitation							97,200	97,200
	For Proj # P16-S09 Harbor Way between Nye Str. At the hospital on Abby Str.							41,675	41,675
	For Proj # P16-S10 NW Oceanview Drive to NW Nye St Multiuse Path							248,000	
	For Proj # P16-S11 Agate Beach State Park to Hwy 101 Trail Connector							29,120	29,120
	For Proj # 14004 Aquatic Center Parking Improvements							150,000	150,000
	Total Transfers	1,443,717	1,524,400	352,316	530,003	294,550	530,003	968,311	675,311

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
TOTAL EXPENDITURES & TRANSFERS		2,912,178	2,696,211	1,517,336	1,824,896	845,211	1,461,491	2,227,654	1,944,122
230-4310-98100	CONTINGENCY	-	-	56,950	190,871	-			126,381
	ENDING BALANCE	642,624	922,155				778,488		
230-4310-99200	UNAPPROPRIATED ENDING FUND BALANCE	-	-	45,388	45,388	-			29,285
TOTAL ROOM TAX FUND EXPENDITURES		3,554,802	3,618,366	1,619,674	2,061,155	845,211	2,239,979	2,227,654	2,099,788

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BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

BUILDING INSPECTION FUND - 240

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
REVENUES:								
Taxes								
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures	125,651	138,016	157,000	157,000	107,023	157,270	162,740	162,740
Investments	3,330	2,432	2,500	2,500	1,330	1,770	1,600	1,600
Miscellaneous	615	7,880			1,923	2,560	2,670	2,670
Loan Proceeds								
TOTAL REVENUES:	129,596	148,328	159,500	159,500	110,276	161,600	167,010	167,010
EXPENDITURES								
BUILDING INSPECTION	200,226	195,192	291,289	291,289	144,627	223,537	251,665	258,868
TOTAL EXPENDITURES WITHOUT CONTINGENCY	200,226	195,192	291,289	291,289	144,627	223,537	251,665	258,868
CONTINGENCY			16,625	16,625				25,887
TOTAL EXPENDITURES:	200,226	195,192	307,914	307,914	144,627	223,537	251,665	284,755
TRANSFERS								
TRANSFER IN	6,000	3,000	3,045	3,045	2,030	3,045	3,000	3,000
TRANSFER OUT								
NET TRANSFERS IN & OUT	6,000	3,000	3,045	3,045	2,030	3,045	3,000	3,000
EXCESS REVENUES OVER EXPENDITURES	(64,630)	(43,864)	(145,369)	(145,369)	(32,321)	(58,892)	(81,655)	(114,745)
BEGINNING FUND BALANCE	637,328	572,698	505,817	505,817	528,835	528,835	469,943	469,943
UNAPPROPRIATED FUND BALANCE			360,448	360,448				355,198
ENDING FUND BALANCE	572,698	528,834	-	-		469,943		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
BUILDING INSPECTION FUND - 240									
RESOURCES									
240-4410-46401	STATE PERMIT SURCHARGES	9,415	9,877	12,000	12,000	8,248	12,240	12,600	12,600
240-4410-46402	BUILDING PERMITS	77,036	88,510	100,000	100,000	66,453	102,000	105,000	105,000
240-4410-46403	ELECTRICAL PERMITS	25,834	26,255	30,000	30,000	23,297	31,000	32,500	32,500
240-4410-46404	PLUMBING PERMITS	10,945	8,404	9,000	9,000	6,900	9,200	9,660	9,660
240-4410-46409	SIGN PERMITS	2,421	4,970	6,000	6,000	2,125	2,830	2,980	2,980
240-4410-47001	INTEREST ON INVESTMENTS	3,330	2,432	2,500	2,500	1,330	1,770	1,600	1,600
240-4410-48001	MISCELLANEOUS SALES & SERVICES	615	7,880			1,923	2,560	2,670	2,670
TOTAL REVENUES		129,596	148,328	159,500	159,500	110,276	161,600	167,010	167,010
240-4410-49101	TRANSFER FROM GENERAL FUND	6,000	3,000	3,045	3,045	2,030	3,045	3,000	3,000
TOTAL REVENUES & TRANSFERS		135,596	151,328	162,545	162,545	112,306	164,645	170,010	170,010
240-4410-49901	BEGINNING FUND BALANCE	637,328	572,698	505,817	505,817	528,835	528,835	469,943	469,943
TOTAL BUILDING INSPECTION FUND RESOURCES		772,924	724,026	668,362	668,362	641,141	693,480	639,953	639,953
BUILDING INSPECTIONS - 4410									
	Personnel Services								
240-4410-50110	WAGES & SALARIES	74,393	73,314	126,392	126,392	50,462	91,218	123,282	123,282
240-4410-51110	OVERTIME	-	314	-	-	-			
240-4410-52110	INSURANCE BENEFITS	13,454	11,527	30,318	30,318	9,899	18,391	33,568	33,568
240-4410-52120	FICA	6,044	5,571	9,669	9,669	4,150	6,978	9,431	9,431
240-4410-52130	RETIREMENT	6,097	6,001	14,309	14,309	4,444	6,666	16,554	16,554
240-4410-52150	WORKERS COMPENSATION	189	525	1,522	1,522	1,123	1,123	1,316	1,316
240-4410-52160	UNEMPLOYMENT INSURANCE	731	857	1,643	1,643	982	1,473	739	739
	Total Personnel Services	100,910	98,108	183,853	183,853	71,060	125,849	184,890	184,890
	Total Full Time Equivalent (FTE)	*1.30*	*1.30*	*1.80*	*1.80*			*1.80*	*1.80*
	Material & Services								
240-4410-60200	FINANCIAL PROFESSIONAL SERVICES	40	374	-	-	184	300	350	350
240-4410-60400	EMPLOYMENT SERVICES	-	-	-	-	2,655	2,655		

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
240-4410-60500	BUILDING INSPECTION SERVICES	49,526	64,625	66,000	66,000	46,230	58,230	25,000	25,000
240-4410-60900	OTHER PROFESSIONAL SERVICES	4,902	1,978	5,000	5,000	-	1,000	2,000	2,000
240-4410-61100	UTILITIES - ELECTRIC	-	809	1,000	1,000	467	622	800	800
240-4410-61110	UTILITIES - GAS HEATING	-	135	300	300	83	111	150	150
240-4410-61400	OTHER PROPERTY SERVICES	-	-	2,000	2,000	-		2,000	2,000
240-4410-62100	CLEANING EXPENSES	-	109	650	650	75	650	650	650
240-4410-63100	VEHICLE EXPENSES	-	116	250	250	332	370	1,000	1,000
240-4410-63200	EQUIPMENT EXPENSES	-	-	-	-	43	75	100	100
240-4410-63300	MAINTENANCE AGREEMENTS / CONTRACTS	-	330	-	-	-			
240-4410-65100	INSURANCE	517	611	685	685	802	802	925	761
240-4410-65200	COMMUNICATIONS EXPENSE	385	348	400	400	230	325	200	200
240-4410-65300	ADVERTISING & MARKETING EXPENSES	-	-	500	500	-	250	300	300
240-4410-65400	PRINTING & BINDING	130	-	250	250	728	1,000	500	500
240-4410-65500	TRAVEL & MEETING EXPENSES	504	201	500	500	198	250	300	300
240-4410-65550	MEMBERSHIP DUES & FEES	140	405	750	750	475	475	500	500
240-4410-65600	TRAINING	925	814	1,200	1,200	1,771	2,000	3,000	3,000
240-4410-66100	OFFICE SUPPLIES	86	331	500	500	368	490	600	600
240-4410-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	200	200	803	803	350	350
240-4410-66200	POSTAGE/SHIPPING EXPENSE	146	160	300	300	166	221	300	300
240-4410-66500	CLOTHING & UNIFORMS	-	-	250	250	-	100	200	200
240-4410-66600	GENERAL EXPENSES	-	-	150	150	1,168	1,200	250	250
240-4410-66800	FUEL	452	346	500	500	88	208	300	300
240-4410-67200	OTHER DATA PROCESSING EXPENSES	927	711	1,000	1,000	-	500	4,000	4,000
240-4410-69101	SERVICES PROVIDED BY GENERAL FUND	40,637	24,681	25,051	25,051	16,701	25,051	23,000	30,367
	Total Material & Services	99,316	97,084	107,436	107,436	73,567	97,688	66,775	73,978
	TOTAL BUILDING INSPECTION FUND EXPENDITURES	200,226	195,192	291,289	291,289	144,627	223,537	251,665	258,868
240-4410-98100	CONTINGENCY	-	-	16,625	16,625	-			17,397
	CONTINGENCY FOR FUTURE COMMITMENTS								8,490
	ENDING BALANCE	572,698	528,834				469,943		
240-4410-99200	UNAPPROPRIATED ENDING FUND BALANCE			360,448	360,448	-			355,198
TOTAL BUILDING INSPECTION FUND REQUIREMENTS		772,924	724,026	668,362	668,362	144,627	693,480	251,665	639,953

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
			STREET FUND - 251					
REVENUES:								
Taxes	538,094	565,294	566,487	566,487	347,383	566,487	566,487	571,487
Franchises								
Federal Sources	2,548							
State Sources	158,268	(5,282)						
Miscellaneous Sources								
Services Provided for	160,000		5,000	5,000	3,333	5,000	5,000	
Fees, Fines & Forfeitures	356,106	386,896	404,300	404,300	271,390	407,085	408,000	408,000
Investments	159	1,835			1,289	1,934	2,000	2,000
Miscellaneous	2,495	4,047			611	1,364	1,200	1,200
Loan Proceeds								
TOTAL REVENUES:	1,217,670	952,790	975,787	975,787	624,006	981,870	982,687	982,687
EXPENDITURES								
STREET MAINTENANCE	635,957	442,453	677,452	704,452	325,915	484,945	600,900	655,041
STORM DRAIN MAINTENANCE	290,561	357,920	665,321	665,321	419,280	551,825	406,101	426,956
TOTAL EXPENDITURES WITHOUT CONTINGENCY	926,518	800,373	1,342,773	1,369,773	745,195	1,036,770	1,007,001	1,081,997
CONTINGENCY			130,613	103,613				109,156
TOTAL EXPENDITURES:	926,518	800,373	1,473,386	1,473,386	745,195	1,036,770	1,007,001	1,191,153
TRANSFERS								
TRANSFER IN	45,217	396,018	330,345	330,345	220,230	70,000	70,000	70,000
TRANSFER OUT	242,226	61,250	62,190	62,190	62,190	62,190	62,190	62,190
NET TRANSFERS IN & OUT	(197,009)	334,768	268,155	268,155	158,040	7,810	7,810	7,810
EXCESS REVENUES OVER EXPENDITURES	94,143	487,185	(229,444)	(229,444)	36,851	(47,090)	(16,504)	(200,656)
BEGINNING FUND BALANCE	54,532	148,676	393,871	393,871	635,861	635,859	588,769	588,769
UNAPPROPRIATED FUND BALANCE			164,427	164,427				388,113
ENDING FUND BALANCE	148,675	635,861	-	-		588,769		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
STREET FUND - 251									
RESOURCES									
251-3210-40200	STATE GAS TAX PRORATION	538,094	565,294	566,487	566,487	347,383	566,487	566,487	571,487
251-3210-43003	STATE IS TEA ENTITLEMENT	158,268	(5,282)						
251-3210-45307	SERVICE PROVIDED FOR ROOM TAX			5,000	5,000	3,333	5,000	5,000	
251-3210-46502	STREET CUT FEES		1,715						
251-3210-47001	INTEREST ON INVESTMENTS	159	1,835			1,289	1,934	2,000	2,000
251-3210-48001	MISCELLANEOUS SALES & SERVICES	2,495	3,976			611	1,364	1,200	1,200
	Total Street Maintenance Revenue	699,016	567,538	571,487	571,487	352,616	574,785	574,687	574,687
251-3220-42050	FEMA GRANT	2,548							
251-3220-45320	SERVICES PROVIDED FOR SEWER FUND	160,000							
251-3220-46701	STORM DRAIN UTILITY FEES	356,106	385,181	404,300	404,300	271,390	407,085	408,000	408,000
251-3320-48001	MISCELLANEOUS SALES & SERVICES		71						
	Total Storm Drain Maintenance Revenue	518,654	385,252	404,300	404,300	271,390	407,085	408,000	408,000
TOTAL REVENUES		1,217,670	952,790	975,787	975,787	624,006	981,870	982,687	982,687
251-3210-49101	TRANSFER FROM GENERAL FUND	45,217	32,836						
251-3210-49601	TRANSFER FROM WATER FUND		141,587	141,587	141,587	94,391	35,000	35,000	35,000
251-3210-49602	TRANSFER FROM WASTEWATER		188,758	188,758	188,758	125,839	35,000	35,000	35,000
251-3220-49101	TRANSFER FROM GENERAL FUND		32,837						
	Total Transfers	45,217	396,018	330,345	330,345	220,230	70,000	70,000	70,000
TOTAL REVENUES & TRANSFERS		1,262,887	1,348,808	1,306,132	1,306,132	844,236	1,051,870	1,052,687	1,052,687
251-4110-49901	BEGINNING FUND BALANCE	54,532	148,676	393,871	393,871	635,859	635,859	588,769	588,769
TOTAL STREET FUND RESOURCES		1,317,419	1,497,484	1,700,003	1,700,003	1,480,095	1,687,729	1,641,456	1,641,456
STREET MAINTENANCE - 3210									
	Personnel Services								
251-3210-50110	WAGES & SALARIES	126,088	130,633	133,085	133,085	96,549	144,824	169,920	129,232

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
251-3210-50120	PART TIME/EXTRA HELP WAGES	2,361	-	-	-	-			
251-3210-51110	OVERTIME	1,459	1,910	6,500	6,500	1,096	1,644	5,000	3,000
251-3210-51120	ON CALL	1,400	1,600	5,000	5,000	900	1,350	5,000	5,000
251-3210-52110	INSURANCE BENEFITS	43,538	30,547	27,227	27,227	24,140	36,210	61,166	41,154
251-3210-52120	FICA	10,443	10,121	11,061	11,061	7,541	11,312	13,764	10,498
251-3210-52130	RETIREMENT	25,507	27,538	27,256	27,256	18,102	27,153	30,129	26,467
251-3210-52150	WORKERS COMPENSATION	4,865	7,881	10,706	10,706	7,875	7,875	11,701	8,940
251-3210-52160	UNEMPLOYMENT INSURANCE	1,295	1,555	1,880	1,880	1,390	2,085	1,080	823
	Total Personnel Services	216,956	211,785	222,715	222,715	157,593	232,453	297,760	225,114
	Total Full Time Equivalent (FTE)	*3.80*	*3.80*	*2.50*	*2.50*			*3.50*	*2.50*
	Material & Services								
251-3210-60100	PROFESSIONAL SERVICES	297	-	10,000	10,000	-		5,000	5,000
251-3210-60200	FINANCIAL PROFESSIONAL SERVICES	3	386	-	-	174	261	400	400
251-3210-60400	EMPLOYMENT SERVICES	8,507	18,045	20,000	20,000	-		20,000	15,000
251-3210-60900	OTHER PROFESSIONAL SERVICES	24,180	138	25,000	25,000	3,275	4,913	5,000	5,000
251-3210-61100	UTILITIES - ELECTRIC	1,225	1,071	1,000	1,000	660	990	1,500	1,500
251-3210-61110	UTILITIES - GAS HEATING	634	308	700	700	219	329	500	500
251-3210-61200	BUILDING & GROUNDS EXPENSES	27,868	22,120	82,000	82,000	10,675	16,013	25,000	25,000
251-3210-61300	PERMITS/LICENSES EXPENSES	261	100	1,500	1,500	-		1,500	1,500
251-3210-61400	OTHER PROPERTY SERVICES	-	-	1,500	1,500	-		1,500	1,500
251-3210-62100	CLEANING EXPENSES	2,647	1,546	12,500	12,500	585	878	1,500	1,500
251-3210-63100	VEHICLE EXPENSES	4,092	4,319	17,000	17,000	4,282	1,503	5,000	5,000
251-3210-63200	EQUIPMENT EXPENSES	61,208	22,235	67,500	67,500	15,605	23,408	50,000	50,000
251-3210-63300	MAINTENANCE AGREEMENTS / CONTRACTS	5,042	1,179	15,000	15,000	296	444	5,000	5,000
251-3210-63400	INFRASTRUCTURE EXPENSES	-	-	-	-	9,398	14,097		
251-3210-64200	RENTAL EXPENSES	3,467	1,176	5,500	5,500	-		4,000	4,000
251-3210-65100	INSURANCE	7,424	11,859	13,283	13,283	15,095	22,643	17,000	14,762
251-3210-65200	COMMUNICATIONS EXPENSE	7,054	1,422	3,000	3,000	811	1,217	3,000	3,000
251-3210-65400	PRINTING & BINDING	-	-	100	100	-		100	100
251-3210-65500	TRAVEL & MEETING EXPENSES	781	167	1,000	1,000	225	338	1,000	1,000
251-3210-65600	TRAINING	1,001	1,037	2,500	2,500	744	1,116	2,500	2,500
251-3210-65900	OTHER OPERATING EXPENSES	-	1,563	2,000	2,000	-		2,000	2,000
251-3210-66100	OFFICE SUPPLIES	398	49	1,300	1,300	79	119	1,300	1,300
251-3210-66150	BOOKS/PERIODICALS/DVD & VIDEO	210	-	-	-	-			
251-3210-66200	POSTAGE/SHIPPING EXPENSE	712	35	500	500	-		500	500

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
251-3210-66250	CONSTRUCTION MATERIAL & SUPPLIES	10,620	13,611	15,600	15,600	12,416	18,624	35,000	35,000
251-3210-66300	TRAFFIC SAFETY & SIGNAGE	17,229	9,957	24,000	24,000	5,985	8,978	20,000	20,000
251-3210-66500	CLOTHING & UNIFORMS	740	479	1,500	1,500	-		2,000	2,000
251-3210-66600	GENERAL EXPENSES	1,166	305	1,000	1,000	-			
251-3210-66700	SAFETY & HEALTH EXPENSES	604	606	2,500	2,500	200	300	2,500	1,000
251-3210-66800	FUEL	9,938	11,698	20,500	20,500	3,348	9,944	15,000	12,000
251-3210-67200	OTHER DATA PROCESSING EXPENSES	190	-	300	300	-			
251-3210-69101	SERVICES PROVIDED BY GENERAL FUND	17,200	30,989	31,454	31,454	20,969	31,454		38,128
251-3210-69701	SERVICES PROVIDED BY PUBLIC WORKS FUND	83,603	39,626	75,000	75,000	50,000	75,000		100,397
	Total Material & Services	298,303	196,025	454,737	454,737	155,040	232,569	227,800	354,587
	Capital Outlay								
251-3210-72100	IMPROVE OTHER THAN BUILDING	-	-	-	27,000	13,282	19,923	20,000	20,000
251-3210-73100	VEHICLES	30	-	-	-	-			
251-3210-73200	CAPITAL EQUIPMENT ACQUISTIONS	120,017	34,642	-	-	-			
251-3210-74400	STREET CAPITAL IMPROVEMENT	650	-	-	-	-			
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
251-3210-73200	DYNAPAC ROLLER							39,500	39,500
251-3210-73200	FORKLIFT (1/3 OF COST; SHARED WITH PARKS MAINTENANCE & STREETS)							15,840	15,840
	Total Capital Outlay	120,697	34,642	-	27,000	13,282	19,923	75,340	75,340
TOTAL STREET MAINTENANCE		635,957	442,453	677,452	704,452	325,915	484,945	600,900	655,041
STORM DRAIN MAINTENANCE									
	Personnel Services								
251-3220-50110	WAGES & SALARIES	96,341	111,954	118,162	118,162	79,228	118,842	121,372	121,372
251-3220-50120	PART TIME/EXTRA HELP WAGES	1,662	-	-	-	-			
251-3220-51110	OVERTIME	1,576	1,969	5,000	5,000	599	899	5,000	2,500
251-3220-51120	ON CALL	3,100	5,200	4,500	4,500	3,600	5,400	4,500	4,500
251-3220-52110	INSURANCE BENEFITS	28,304	25,717	27,137	27,137	19,268	28,902	29,771	29,771
251-3220-52120	FICA	8,365	8,920	9,766	9,766	7,145	10,718	10,012	9,820
251-3220-52130	RETIREMENT	14,804	14,106	19,725	19,725	11,076	16,614	24,857	24,857
251-3220-52150	WORKERS COMPENSATION	3,793	7,369	8,568	8,568	8,479	8,479	7,650	7,542
251-3220-52160	UNEMPLOYMENT INSURANCE	997	1,375	1,660	1,660	1,291	1,937	785	770
	Total Personnel Services	158,941	176,610	194,518	194,518	130,686	191,791	203,947	201,132

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Full Time Equivalent (FTE)	*2.00*	*2.00*	*2.50*	*2.50*			*2.50*	*2.50*
	Material & Services								
251-3220-60100	PROFESSIONAL SERVICES	669	-	7,500	7,500	-		5,000	5,000
251-3220-60400	EMPLOYMENT SERVICES	-	8,589	-	-	-			
251-3220-60900	OTHER PROFESSIONAL SERVICES	1,410	243	-	-	-			
251-3220-61100	UTILITIES - ELECTRIC	-	1,038	1,000	1,000	516	774	1,000	1,000
251-3220-61110	UTILITIES - GAS HEATING	-	308	400	400	219	329	600	600
251-3220-61200	BUILDING & GROUNDS EXPENSES	4,596	26,625	38,000	38,000	4,291	6,437	10,000	10,000
251-3220-61300	PERMITS/LICENSES EXPENSES	-	-	500	500	-			
251-3220-62100	CLEANING EXPENSES	694	951	10,000	10,000	570	855	1,500	1,500
251-3220-63100	VEHICLE EXPENSES	111	-	12,000	12,000	29		2,000	1,000
251-3220-63200	EQUIPMENT EXPENSES	14,094	16,104	18,000	18,000	9,551	14,327	18,000	16,000
251-3220-63300	MAINTENANCE AGREEMENTS / CONTRACTS	-	11,991	20,000	20,000	324	486	5,000	5,000
251-3220-63400	INFRASTRUCTURE EXPENSES	1,661	-	-	-	-			
251-3220-64200	RENTAL EXPENSES	-	-	3,500	3,500	-		3,500	3,500
251-3220-65200	COMMUNICATIONS EXPENSE	900	1,006	1,000	1,000	658	987	1,000	1,000
251-3220-65400	PRINTING & BINDING	-	269	500	500	-		500	500
251-3220-65600	TRAINING	-	197	2,500	2,500	-		2,500	2,500
251-3220-66100	OFFICE SUPPLIES	25	-	1,000	1,000	-		1,000	1,000
251-3220-66200	POSTAGE/SHIPPING EXPENSE	-	52	250	250	295	443	500	500
251-3220-66250	CONSTRUCTION MATERIAL & SUPPLIES	487	4,871	7,000	7,000	2,272	3,408	20,000	20,000
251-3220-66300	TRAFFIC SAFETY & SIGNAGE	1,952	-	-	-	-			
251-3220-66500	CLOTHING & UNIFORMS	814	582	2,500	2,500	-		2,500	1,000
251-3220-66600	GENERAL EXPENSES	50	299	100	100	-			
251-3220-66700	SAFETY & HEALTH EXPENSES	194	101	-	-	-		1,500	200
251-3220-66800	FUEL	15,463	16,648	18,600	18,600	3,660	5,534	19,600	17,000
251-3220-69101	SERVICES PROVIDED BY GENERAL FUND	27,412	30,989	31,453	31,453	20,969	31,454	31,454	38,127
251-3220-69701	SERVICES PROVIDED BY PUBLIC WORKS FUND	58,972	39,626	75,000	75,000	50,000	75,000	75,000	100,397
	Total Material & Services	129,502	160,488	250,803	250,803	93,353	140,034	202,154	225,824
	Capital Outlay								
251-3220-73200	CAPITAL EQUIPMENT ACQUISTIONS	2,117	20,822	220,000	220,000	195,240	220,000		
	Total Capital Outlay	2,117	20,822	220,000	220,000	195,240	220,000	-	-
TOTAL STORM DRAIN MAINTENANCE		290,561	357,920	665,321	665,321	419,280	551,825	406,101	426,956

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
TOTAL STREET FUND EXPENDITURES		926,517	800,373	1,342,773	1,369,773	745,195	1,036,770	1,007,001	1,081,997
	Transfers								
251-3210-90303	TRANSFER TO GENERAL DEBT FUND	31,113	30,625	31,095	31,095	31,095	31,095	31,095	31,095
251-3220-90303	TRANSFER TO GENERAL DEBT FUND	31,113	30,625	31,095	31,095	31,095	31,095	31,095	31,095
251-3220-90402	TRANSFER TO CAPITAL PROJECTS	180,000	-	-	-	-			
	Total Transfers	242,226	61,250	62,190	62,190	62,190	62,190	62,190	62,190
TOTAL EXPENDITURES & TRANSFERS		1,168,743	861,623	1,404,963	1,431,963	807,385	1,098,960	1,069,191	1,144,187
251-3210-98100	CONTINGENCY	-	-	130,613	103,613	-			100,666
	CONTINGENCY FOR FUTURE COMMITMENTS								8,490
	ENDING BALANCE	148,676	635,859				588,769		
251-3210-99200	UNAPPROPRIATED ENDING FUND BALANCE			164,427	164,427				388,113
TOTAL STREET FUND REQUIREMENTS		1,317,419	1,497,482	1,700,003	1,700,003	807,385	1,687,729	1,069,191	1,641,456

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

LINE UNDERGROUNDING - 252

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
REVENUES:								
Taxes								
Franchises	160,576	134,826	170,000	170,000	100,363	150,545	170,000	170,000
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments	2,540	2,300	3,200	3,200	1,679	2,519	2,800	2,800
Miscellaneous								
Loan Proceeds								
TOTAL REVENUES:	163,116	137,126	173,200	173,200	102,042	153,064	172,800	172,800
EXPENDITURES								
LINE UNDERGROUNDING	4,032				232	300		400
TOTAL EXPENDITURES WITHOUT CONTINGENCY	4,032	-	-	-	232	300	-	400
CONTINGENCY			783,995	783,995				645,580
TOTAL EXPENDITURES:	4,032	-	783,995	783,995	232	300	-	645,980
TRANSFERS								
TRANSFER IN								
TRANSFER OUT	79,469	58,535	59,435	59,435	59,435	59,435	259,435	259,435
NET TRANSFERS IN & OUT	(79,469)	(58,535)	(59,435)	(59,435)	(59,435)	(59,435)	(259,435)	(259,435)
EXCESS REVENUES OVER EXPENDITURES	79,615	78,591	(670,230)	(670,230)	42,375	93,329	(86,635)	(732,615)
BEGINNING FUND BALANCE	481,080	560,695	670,230	670,230	639,286	639,286	732,615	732,615
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	560,695	639,286	-	-		732,615		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
LINE UNDERGROUNDING FUND - 252									
RESOURCES									
252-3510-41009	FRANCHINSE TAXES	160,576	134,826	170,000	170,000	100,363	150,545	170,000	170,000
252-3510-47001	INTEREST ON INVESTMENTS	2,540	2,300	3,200	3,200	1,679	2,519	2,800	2,800
TOTAL REVENUES		163,116	137,126	173,200	173,200	102,042	153,064	172,800	172,800
253-3610-49901	BEGINNING FUND BALANCE	481,080	560,695	670,230	670,230	639,286	639,286	732,615	732,615
TOTAL LINE UNDERGROUNDING RESOURCES		644,196	697,821	843,430	843,430	741,328	792,350	905,415	905,415
LINE UNDERGROUNDING - 3510									
	Material & Services								
252-3510-60200	FINANCIAL PROFESSIONAL SERVICES	32		-	-	232	300		400
252-3510-69101	SERVICES PROVIDED BY GENERAL FUND	4,000	-	-	-	-			
	Total Material & Services	4,032	-	-	-	232	300	-	400
TOTAL LINE UNDERGROUNDING FUND EXPENDITURES		4,032	-	-	-	232	300	-	400
	Transfers								
252-3510-90303	TRANSFER TO GENERAL DEBT SERVICE	59,469	58,535	59,435	59,435	59,435	59,435	59,435	59,435
252-3510-90402	TRANSFER TO CAPITAL PROJECT FUND	20,000	-	-	-	-		200,000	200,000
	For Proj # P16-S14 Ferry Slip Road Utility Line Undergrounding								
	Total Transfers	79,469	58,535	59,435	59,435	59,435	59,435	259,435	259,435
TOTAL EXPENDITURES & TRANSFERS		83,501	58,535	59,435	59,435	59,667	59,735	259,435	259,835
252-3510-98100	CONTINGENCY	-	-	783,995	783,995	-			645,580
	ENDING BALANCE	560,695	639,286				732,615		
TOTAL LINE UNDERGROUND FUND REQUIREMENTS		644,196	697,821	843,430	843,430	59,667	792,350	259,435	905,415

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
			SDC FUND - 253					
REVENUES:								
Taxes								
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures	87,023	204,676	490,700	490,700	107,138	327,863	245,800	245,800
Investments	4,771	2,813			2,096	2,786	3,270	3,270
Miscellaneous								
Loan Proceeds								
TOTAL REVENUES:	91,794	207,489	490,700	490,700	109,234	330,649	249,070	249,070
EXPENDITURES								
SDC - STREETS	1,051	44,391					50,000	50,000
SDC - WATER	1,051							
SDC - WASTEWATER	871							
SDC - PARKS	25,470							
SDC - STORM DRAIN	1,051							
SDC - ADMINISTRATION							25,000	25,000
TOTAL EXPENDITURES WITHOUT CONTINGENCY	29,494	44,391	-	-	-	-	75,000	75,000
CONTINGENCY			673,168	673,168			1,188,800	1,088,800
TOTAL EXPENDITURES:	29,494	44,391	673,168	673,168	-	-	1,263,800	1,163,800
TRANSFERS								
TRANSFER IN		51,825						
TRANSFER OUT	349,395	104,976	190,000	190,000	182,209	10,000	197,500	197,500
NET TRANSFERS IN & OUT	(349,395)	(53,151)	(190,000)	(190,000)	(182,209)	(10,000)	(197,500)	(197,500)
EXCESS REVENUES OVER EXPENDITURES	(287,095)	109,947	(372,468)	(372,468)	(72,975)	320,649	(1,212,230)	(1,112,230)

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
			SDC FUND - 253					
BEGINNING FUND BALANCE	968,730	681,634	743,282	743,282	791,581	791,581	1,112,230	1,112,230
UNAPPROPRIATED FUND BALANCE			370,814	370,814				
ENDING FUND BALANCE	681,635	791,581	-	-		1,112,230		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
SDC FUND - 253									
RESOURCES									
253-3610-46407	SDC CHARGES	8,323	41,564	69,000	69,000	12,805	30,700	40,300	40,300
253-3610-46408	INTEREST FROM SDC CHARGES	577	461						
253-3610-47001	INTEREST ON INVESTMENTS	2,429	1,961			1,062	1,412	1,522	1,522
	Total Streets SDC	11,329	43,986	69,000	69,000	13,867	32,112	41,822	41,822
253-3620-46407	SDC CHARGES	19,982	47,938	59,300	59,300	18,928	69,154	63,200	63,200
253-3620-46408	INTEREST FROM SDC CHARGES	1,910	1,528						
253-3620-47001	INTEREST ON INVESTMENTS	1,596	250			259	344	607	607
	Total Water SDC	23,488	49,716	59,300	59,300	19,187	69,498	63,807	63,807
253-3630-46407	SDC CHARGES	30,712	66,451	91,200	91,200	33,719	82,506	104,000	104,000
253-3630-46408	INTEREST FROM SDC CHARGES	1,659	1,327						
253-3630-47001	INTEREST ON INVESTMENTS	104	167			292	388		
	Total Wastewater SDC	32,475	67,945	91,200	91,200	34,011	82,894	104,000	104,000
253-3640-46407	SDC CHARGES	12,357	16,220	49,200	49,200	18,137	80,552	15,800	15,800
253-3640-47001	INTEREST ON INVESTMENTS	302	264			225	299	607	607
	Total Parks SDC	12,659	16,484	49,200	49,200	18,362	80,851	16,407	16,407
253-3650-46407	SDC CHARGES	8,823	20,975	202,500	202,500	19,250	51,183	12,600	12,600
253-3650-47001	INTEREST ON INVESTMENTS	140	150			119	158	308	308
	Total Storm Drain SDC	8,963	21,125	202,500	202,500	19,369	51,341	12,908	12,908
253-3660-46407	SDC CHARGES	2,675	8,212	19,500	19,500	4,299	13,768	9,900	9,900
253-3660-47001	INTEREST ON INVESTMENTS	5	21			139	185	226	226
253-3660-48001	MISCELLANEOUS SALES & SERVICE	200							
	Total Storm Drain SDC	2,880	8,233	19,500	19,500	4,438	13,953	10,126	10,126
TOTAL REVENUES		91,794	207,489	490,700	490,700	109,234	330,649	249,070	249,070
253-3660-49101	TRANSFER FROM GENERAL FUND		51,825						

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
TOTAL REVENUES & TRANSFERS		91,794	259,314	490,700	490,700	109,234	330,649	249,070	249,070
253-3610-49901	BEGINNING FUND BALANCE - Street Fund	510,511	505,789	376,272	376,272	410,408	410,408	442,520	442,520
253-3620-49901	BEGINNING FUND BALANCE - Water Fund	353,189	41,231	87,660	87,660	90,947	90,947	160,445	160,445
253-3630-49901	BEGINNING FUND BALANCE - Wastewater Fund	5,302	36,905	98,199	98,199	94,850	94,850	167,744	167,744
253-3640-49901	BEGINNING FUND BALANCE - Parks Fund	74,739	61,928	73,340	73,340	78,412	78,412	159,263	159,263
253-3650-49901	BEGINNING FUND BALANCE - Storm Drain	24,989	32,901	45,551	45,551	54,026	54,026	105,367	105,367
253-3660-49901	BEGINNING FUND BALANCE - Administration		2,880	62,260	62,260	62,938	62,938	76,891	76,891
	Total Beginning Fund Balance	968,730	681,634	743,282	743,282	791,581	791,581	1,112,230	1,112,230
TOTAL SDC RESOURCES		**1,060,524**	**940,948**	**1,233,982**	**1,233,982**	**900,815**	**1,122,230**	**1,361,300**	**1,361,300**
STREETS SDCs -3610									
	Material & Services								
253-3610-60900	OTHER PROFESSIONAL SERVICES	-	7,344	-	-	-			
253-3610-69101	SERVICES PROVIDED BY GENERAL FUND	1,051	-	-	-	-			
	Total Material & Services	1,051	7,344	-	-	-	-	-	-
	Capital Outlay								
253-3610-70100	Land	-	37,048	-	-	-		50,000	50,000
	Total Capital Outlay	-	37,048	-	-	-	-	50,000	50,000
TOTAL SDCs STREETS		1,051	44,391	-	-	-	-	50,000	50,000
WATER SDCs - 3620									
	Material & Services								
253-3620-69101	SERVICES PROVIDED BY GENERAL FUND	1,051	-	-	-	-			
	Total Material & Services	1,051	-	-	-	-	-	-	-
TOTAL SDCs WATER		1,051	-	-	-	-	-	-	-
WASTEWATER SDCs - 3630									

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Material & Services								
253-3630-69101	SERVICES PROVIDED BY GENERAL FUND	871	-	-	-	-			
	Total Material & Services	871	-	-	-	-	-	-	-
TOTAL SDCs WASTEWATER		871	-	-	-	-	-	-	-
PARKS SDCs - 3640									
	Material & Services								
253-3640-60900	OTHER PROFESSIONAL SERVICES	1,288	-	-	-	-			
253-3640-69101	SERVICES PROVIDED BY GENERAL FUND	1,050	-	-	-	-			
	Total Material & Services	2,338	-	-	-	-	-	-	-
	Capital Outlay								
253-3640-70100	Land	23,132	-	-	-	-			
	Total Capital Outlay	23,132	-	-	-	-	-	-	-
TOTAL SDCs PARKS		25,470	-	-	-	-	-	-	-
STORM DRAIN SDCs - 3650									
	Material & Services								
253-3650-69101	SERVICES PROVIDED BY GENERAL FUND	1,051	-	-	-	-			
	Total Material & Services	1,051	-	-	-	-	-	-	-
TOTAL SDCs STORM DRAIN		1,051	-	-	-	-	-	-	-
ADMINISTRATION SDC - 3660									
	Material & Services								
253-3660-60100	PROFESSIONAL SERVICES		-	-	-	-		25,000	25,000
	Total Material & Services	-	-	-	-	-	-	25,000	25,000
TOTAL SDCs ADMINISTRATION		-	-	-	-	-	-	25,000	25,000
TOTAL SDC FUND EXPENDITURES		29,494	44,391	-	-	-	-	75,000	75,000

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Transfers								
253-3610-90402	Transfer to Capital Projects	15,000	94,976	-	-	-			
	For Proj # P16-S12 NE 6th Street Right of Way Acquisition							50,000	50,000
253-3650-90402	Transfer to Capital Projects	-	-	-	-	-			
	For Proj # P16-PP06 Partial Funding of Park System Master Plan							37,500	37,500
253-3620-90402	Transfer to Capital Projects	334,395	-	-	-	-			
253-3630-90302	Transfer to Proprietary Debt	-	10,000	10,000	10,000	2,209	10,000	10,000	10,000
253-3640-90402	TRANSFER TO CAPITAL PROJECTS		-	-	-	-			
	For Proj # 13019 Aquatic Center							100,000	100,000
253-3650-90402	Transfer to Capital Projects	-	-	180,000	180,000	180,000			
	Total Transfers	349,395	104,976	190,000	190,000	182,209	10,000	197,500	197,500
TOTAL EXPENDITURES & TRANSFERS		378,889	149,367	190,000	190,000	182,209	10,000	272,500	272,500
253-3610-98100	CONTINGENCY - SDCs Streets	-	-	426,457	426,457	-		384,342	384,342
253-3620-98100	CONTINGENCY - SDCs Water	-	-	53,981	53,981	-		224,252	224,252
253-3630-98100	CONTINGENCY - SDCs Wastewater	-	-	50,324	50,324	-		261,744	261,744
253-3640-98100	CONTINGENCY - SDCs Parks	-	-	69,378	69,378	-		175,670	75,670
253-3650-98100	CONTINGENCY - SDCs Storm Drain	-	-	41,604	41,604	-		118,275	118,275
253-3660-98100	CONTINGENCY - SDCs Admin	-	-	31,424	31,424	-		24,517	24,517
	Total Contingency	-	-	673,168	673,168	-	-	1,188,800	1,088,800
	ENDING FUND BALANCE	681,634	791,582				1,112,230		
253-3610-99200	UNAPPROPRIATED ENDING FUND BALANCE - SDCs Streets		-	18,815	18,815	-			
253-3620-99200	UNAPPROPRIATED ENDING FUND BALANCE - SDCs Water		-	92,979	92,979	-			
253-3630-99200	UNAPPROPRIATED ENDING FUND BALANCE - SDCs Wastewater		-	129,075	129,075	-			
253-3640-99200	UNAPPROPRIATED ENDING FUND BALANCE - SDCs Parks		-	53,162	53,162	-			
253-3650-99200	UNAPPROPRIATED ENDING FUND BALANCE - SDCs Storm Drain		-	26,447	26,447	-			
253-3660-99200	UNAPPROPRIATED ENDING FUND BALANCE - SDCs Admin		-	50,336	50,336	-		-	
	Total Unappropriated Ending Fund Balance	-	-	370,814	370,814	-	-	-	-
TOTAL SDC FUNDS REQUIREMENTS		1,060,523	940,949	1,233,982	1,233,982	182,209	1,122,230	1,461,300	1,361,300
							-	(100,000)	-

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

AGATE BEACH CLOSURE FUND

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
REVENUES:								
Taxes								
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures	11,907	9,460	12,000	12,000	6,767	10,151	12,000	12,000
Investments	6,849	5,548	5,000	5,000	3,514	5,271	6,000	6,000
Miscellaneous								
Loan Proceeds								
TOTAL REVENUES:	18,756	15,008	17,000	17,000	10,281	15,422	18,000	18,000
EXPENDITURES								
AGATE BEACH CLOSURE	44,638	38,787	60,270	60,270	13,231	25,770	60,327	60,327
TOTAL EXPENDITURES WITHOUT CONTINGENCY	44,638	38,787	60,270	60,270	13,231	25,770	60,327	60,327
CONTINGENCY			1,371,479	1,371,479			1,362,257	1,362,257
TOTAL EXPENDITURES:	44,638	38,787	1,431,749	1,431,749	13,231	25,770	1,422,584	1,422,584
TRANSFERS								
TRANSFER IN								
TRANSFER OUT								
NET TRANSFERS IN & OUT	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	(25,882)	(23,779)	(1,414,749)	(1,414,749)	(2,950)	(10,348)	(1,404,584)	(1,404,584)
BEGINNING FUND BALANCE	1,464,591	1,438,710	1,414,749	1,414,749	1,414,932	1,414,932	1,404,584	1,404,584
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	1,438,709	1,414,931	-	-	1,411,982	1,404,584	-	-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
AGATE BEACH CLOSURE FUND - 254									
RESOURCES									
254-4610-?????	AGATE BEACH CLOSURE FEES	11,907	9,460	12,000	12,000	6,767	10,151	12,000	12,000
254-4610-47001	INTEREST & INVESTMENTS	6,849	5,548	5,000	5,000	3,514	5,271	6,000	6,000
	Total Revenues	18,756	15,008	17,000	17,000	10,281	15,422	18,000	18,000
TOTAL REVENUES		18,756	15,008	17,000	17,000	10,281	15,422	18,000	18,000
253-3610-49901	BEGINNING FUND BALANCE	1,464,591	1,438,710	1,414,749	1,414,749	1,414,932	1,414,932	1,404,584	1,404,584
TOTAL AGATE BEACH CLOSURE FUND RESOURCES		1,483,347	1,453,718	1,431,749	1,431,749	1,425,213	1,430,354	1,422,584	1,422,584
AGATE BEACH CLOSURE - 4610									
	Material & Services								
254-4610-60200	FINANCIAL PROFESSIONAL SERVICES	-	955	-	-	485	500		-
254-4610-65900	OTHER OPERATING EXPENSES	44,638	37,571	60,000	60,000	12,566	25,000	60,000	60,000
254-4610-69101	SERVICES PROVIDED BY GENERAL FUND	-	261	270	270	180	270	327	327
	Total Material & Services	44,638	38,787	60,270	60,270	13,231	25,770	60,327	60,327
TOTAL AGATE BEACH CLOSURE FUND EXPENDITURES		44,638	38,787	60,270	60,270	13,231	25,770	60,327	60,327
254-4610-98100	CONTINGENCY	-	-	1,371,479	1,371,479	-		1,362,257	1,362,257
	ENDING BALANCE	1,438,709	1,414,931				1,404,584		
TOTAL AGATE BEACH CLOSURE FUND REQUIREMENTS		1,483,347	1,453,718	1,431,749	1,431,749	13,231	1,430,354	1,422,584	1,422,584

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
WATER DEBT SERVICE FUND - 301								
REVENUES:								
Taxes	716,392	842,175	872,832	872,832	806,445	874,486	838,014	838,014
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments	2,080	3,706	1,600	1,600	1,822	2,200	1,100	1,100
Miscellaneous								
TOTAL REVENUES:	718,472	845,881	874,432	874,432	808,267	876,686	839,114	839,114
EXPENDITURES								
WATER GO BOND			109,189	109,189	109,189	117,156		
WTP GO BOND	736,225	796,225	842,225	842,225	101,113	842,225	904,825	904,825
WATER GENERAL DEBT	60,000	60,000	60,000	60,000	60,000	60,000	60,000	124,676
WATER REVENUE BOND			331,080	331,080			330,988	330,988
TOTAL EXPENDITURES WITHOUT CONTINGENCY	796,225	856,225	1,342,494	1,342,494	270,302	1,019,381	1,295,813	1,360,489
CONTINGENCY								
TOTAL EXPENDITURES:	796,225	856,225	1,342,494	1,342,494	270,302	1,019,381	1,295,813	1,360,489
TRANSFERS								
TRANSFER IN	60,000	60,000	722,160	722,160	60,000	60,000	390,888	455,664
TRANSFER OUT								
NET TRANSFERS IN & OUT	60,000	60,000	722,160	722,160	60,000	60,000	390,888	455,664
EXCESS REVENUES OVER EXPENDITURES	(17,753)	49,656	254,098	254,098	597,965	(82,695)	(65,811)	(65,711)
BEGINNING FUND BALANCE	169,011	151,257	184,696	184,696	200,914	200,914	118,219	118,219
RESERVE LOAN			331,080	331,080				
UNAPPROPRIATED FUND BALANCE			107,714	107,714				
ENDING FUND BALANCE	151,258	200,913				118,219		52,508

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
WATER DEBT FUND - 301									
WATER GO BOND - 2110									
RESOURCES									
301-2110-40005	PROPERTY TAXES - DELINQUENT	14,639	7,914			1,654	1,654		
301-2110-47001	INTEREST ON INVESTMENT	499	298			118	200		
TOTAL REVENUES		15,138	8,212	-	-	1,772	1,854	-	-
301-2110-49901	BEGINNING FUND BALANCE	91,951	107,089	109,189	109,189	115,302	115,302		
TOTAL WATER DEBT/WATER GO BOND REVENUE		107,089	115,301	109,189	109,189	117,074	117,156	-	-
EXPENDITURES									
	Transfers								
301-2110-90403	TRANSFER TO PROPRIETARY CAPITAL PROJECTS			109,189	109,189	109,189	117,156		
TOTAL TRANSFERS		-	-	109,189	109,189	109,189	117,156	-	-
ENDING BALANCE		107,089	115,302				-		
TOTAL WATER DEBT/WATER GO BOND EXPENDITURES		107,089	115,302	109,189	109,189	109,189	117,156	-	-
WTP GO BOND - 2130									
RESOURCES									
301-2130-40001	PROPERTY TAXES - CURRENT	461,976	807,332	842,832	842,832	787,137	842,832	804,682	804,682
301-2130-40005	PROPERTY TAXES - DELINQUENT	239,777	26,929	30,000	30,000	17,654	30,000	33,332	33,332
301-2130-47001	INTEREST ON INVESTMENT	1,581	3,408	1,500	1,500	1,704	2,000	1,000	1,000
TOTAL REVENUES		703,334	837,669	874,332	874,332	806,495	874,832	839,014	839,014
301-2130-49901	BEGINNING FUND BALANCE	77,060	44,168	75,507	75,507	85,612	85,612	118,219	118,219
TOTAL WATER DEBT/WTP GO BOND REVENUE		780,394	881,837	949,839	949,839	892,107	960,444	957,233	957,233

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
EXPENDITURES									
301-2130-81150	2009A GO WTP BOND - PRINCIPAL	500,000	575,000	640,000	640,000		640,000	725,000	725,000
301-2130-85150	2009A GO WTP BOND - INTEREST	236,225	221,225	202,225	202,225	101,113	202,225	179,825	179,825
TOTAL DEBT SERVICE		736,225	796,225	842,225	842,225	101,113	842,225	904,825	904,825
ENDING BALANCE		44,168	85,612				118,219		
301-2130-99200	UNAPPROPRIATED ENDING FUND BALANCE			107,614	107,614				52,408
TOTAL WATER DEBT/WTP GO BOND EXPENDITURES		780,393	881,837	949,839	949,839	101,113	960,444	904,825	957,233
WATER GENERAL DEBT - 2220									
RESOURCES									
301-2220-49601	TRANSFER FROM WATER FUND	60,000	60,000	60,000	60,000	40,000	60,000	60,000	124,676
TOTAL TRANSFERS		60,000	60,000	60,000	60,000	40,000	60,000	60,000	124,676
301-2220-49901	BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL WATER DEBT/WATER GENERAL DEBT SERVICE RESOURCES		60,000	60,000	60,000	60,000	40,000	60,000	60,000	124,676
EXPENDITURES									
301-2220-81200	SEAL ROCK AGREEMENT - PRINCIPAL	18,380	19,272	20,208	20,208	15,066	20,208	21,189	85,865
301-2220-85200	SEAL ROCK AGREEMENT - INTEREST	41,620	40,728	39,792	39,792	29,934	39,792	38,811	38,811
	Total Debt Service	60,000	60,000	60,000	60,000	45,000	60,000	60,000	124,676
301-2220-99200	UNAPPROPRIATED ENDING FUND BALANCE								
TOTAL WATER DEBT/WATER GENERAL DEBT SERVICE EXPENDITURES		60,000	60,000	60,000	60,000	45,000	60,000	60,000	124,676

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
WATER REVENUE BOND - 2410									
RESOURCES									
301-2410-47001	INTEREST ON INVESTMENTS			100	100			100	100
TOTAL REVENUES		-	-	100	100	-	-	100	100
301-2410-49601	TRANSFER FROM WATER FUND			662,160	662,160			330,888	330,988
TOTAL REVENUES & TRANSFERS		-	-	662,260	662,260	-	-	330,988	331,088
301-2410-49901	BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL WATER DEBT/WATER REVENUE BOND REVENUES		-	-	662,260	662,260	-	-	330,988	331,088
EXPENDITURES									
301-2410-81220	2014 REVENUE BOND - PRINCIPAL			331,080	331,080			243,621	243,621
301-2410-85220	2014 REVENUE BOND - INTEREST							87,367	87,367
TOTAL DEBT SERVICE		-	-	331,080	331,080	-	-	330,988	330,988
	ENDING BALANCE								
301-2130-99100	RESERVE LOAN			331,080	331,080				
301-2410-99200	UNAPPROPRIATED ENDING FUND BALANCE			100	100				100
TOTAL WATER DEBT/WATER REVENUE BOND EXPENDITURES		-	-	662,260	662,260	-	-	330,988	331,088

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WASTEWATER DEBT SERVICE - 302								
REVENUES:								
Taxes	917,166	981,690	898,736	898,736	823,931	898,736	877,307	877,307
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments	4,547	5,621	5,500	5,500	2,801	5,056	3,500	3,500
Miscellaneous								
Loan Proceeds								
TOTAL REVENUES:	921,713	987,311	904,236	904,236	826,732	903,792	880,807	880,807
EXPENDITURES								
WASTEWATER GO BOND	925,025	924,650	933,400	933,400	933,000	933,400	935,925	935,925
WASTEWATER GENERAL DEBT	575,406	573,556	571,407	571,407	78,203	571,407	568,438	568,438
WASTEWATER DEQ LOAN								
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,500,431	1,498,206	1,504,807	1,504,807	1,011,203	1,504,807	1,504,363	1,504,363
CONTINGENCY								
TOTAL EXPENDITURES:	1,500,431	1,498,206	1,504,807	1,504,807	1,011,203	1,504,807	1,504,363	1,504,363
TRANSFERS								
TRANSFER IN	563,556	571,406	768,438	768,438	142,240	768,438	768,438	768,438
TRANSFER OUT								
NET TRANSFERS IN & OUT	563,556	571,406	768,438	768,438	142,240	768,438	768,438	768,438
EXCESS REVENUES OVER EXPENDITURES	(15,162)	60,511	167,867	167,867	(42,231)	167,423	144,882	144,882
BEGINNING FUND BALANCE	932,555	917,394	966,598	966,598	977,906	977,906	1,145,329	1,145,329
RESERVE LOAN			573,713	573,713			568,438	568,438
UNAPPROPRIATED FUND BALANCE			560,752	560,752				721,773
ENDING FUND BALANCE	917,393	977,905			935,675	1,145,329	1,858,649	

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
WASTEWATER DEBT FUND - 302									
WASTEWATER GO BOND - 2120									
RESOURCES									
302-2120-40001	PROPERTY TAXES - CURRENT	869,758	937,533	856,736	856,736	800,164	856,736	837,307	837,307
302-2120-40005	PROPERTY TAXES - DELINQUENT	47,408	44,157	42,000	42,000	23,767	42,000	40,000	40,000
302-2120-47001	INTEREST ON INVESTMENT	1,635	2,213	2,500	2,500	1,097	2,500	1,000	1,000
TOTAL REVENUES		918,801	983,903	901,236	901,236	825,028	901,236	878,307	878,307
302-2120-49901	BEGINNING FUND BALANCE	298,059	291,836	340,090	340,090	351,090	351,090	318,926	318,926
TOTAL WASTEWATER DEBT/WASTEWATER GO BOND REVENUE		1,216,860	1,275,739	1,241,326	1,241,326	1,176,118	1,252,326	1,197,233	1,197,233
EXPENDITURES									
302-2120-81100	2008 GO WASTEWATER BOND - PRINCIPAL	725,000	750,000	785,000	785,000	785,000	785,000	815,000	815,000
302-2120-85100	2008 GO WASTEWATER BOND - INTEREST	200,025	174,650	148,400	148,400	148,000	148,400	120,925	120,925
TOTAL DEBT SERVICE		925,025	924,650	933,400	933,400	933,000	933,400	935,925	935,925
	ENDING BALANCE	291,836	351,090				318,926		
302-2130-99200	UNAPPROPRIATED ENDING FUND BALANCE			307,926	307,926				261,308
TOTAL WASTEWATER DEBT/WASTEWATER GO BOND EXPENDITURES		1,216,861	1,275,740	1,241,326	1,241,326	933,000	1,252,326	935,925	1,197,233
WASTEWATER GENERAL DEBT - 2210									
RESOURCES									
302-2210-47001	INTEREST ON INVESTMENTS	2,912	3,408	3,000	3,000	1,704	2,556	2,500	2,500
TOTAL REVENUES		2,912	3,408	3,000	3,000	1,704	2,556	2,500	2,500
302-2210-49602	TRANSFER FROM WASTEWATER FUND	437,056	434,906	431,113	431,113	95,237	431,113	431,113	431,113

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302-2210-49253	TRANSFER FROM SDC FUND - Wastewater		10,000	10,000	10,000	2,209	10,000	10,000	10,000
302-2210-49230	TRANSFER FROM ROOM TAX FUND	126,500	126,500	127,325	127,325	28,127	127,325	127,325	127,325
	Total Transfers	563,556	571,406	568,438	568,438	125,573	568,438	568,438	568,438
TOTAL REVENUES & TRANSFERS		566,468	574,814	571,438	571,438	127,277	570,994	570,938	570,938
302-2220-49901	BEGINNING FUND BALANCE	634,496	625,558	626,508	626,508	626,816	626,816	626,403	626,403
TOTAL WASTEWATER DEBT/WASTEWATER GENERAL DEBT REVENUE		1,200,964	1,200,372	1,197,946	1,197,946	754,093	1,197,810	1,197,341	1,197,341
EXPENDITURES									
302-2210-81170	2010A SERIES OBLIGATION - PRINCIPAL	395,000	405,000	415,000	415,000		415,000	425,000	425,000
302-2210-85170	2010A SERIES OBLIGATION - INTEREST	180,406	168,556	156,407	156,407	78,203	156,407	143,438	143,438
TOTAL DEBT SERVICE		575,406	573,556	571,407	571,407	78,203	571,407	568,438	568,438
	ENDING BALANCE	625,558	626,816				626,403		
302-2210-99100	RESERVE LOAN			573,713	573,713			568,438	568,438
302-2210-99200	UNAPPROPRIATED ENDING FUND BALANCE			52,826	52,826			60,465	60,465
TOTAL WASTEWATER DEBT/WASTEWATER GENERAL DEBT EXPENDIU		1,200,964	1,200,372	1,197,946	1,197,946	78,203	1,197,810	1,197,341	1,197,341
WASTEWATER DEQ LOAN - 2230									
RESOURCES									
302-2230-49602	TRANSFER FROM WATER FUND			200,000	200,000	16,667	200,000	200,000	200,000
TOTAL TRANSFERS		-	-	200,000	200,000	16,667	200,000	200,000	200,000
302-2230-49901	BEGINNING FUND BALANCE	-	-	-	-	-	-	200,000	200,000
TOTAL WASTEWATER DEBT/WASTEWATER DEQ LOAN REVENUES		-	-	200,000	200,000	16,667	200,000	400,000	400,000

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
EXPENDITURES									
	ENDING BALANCE						200,000		
302-2410-99200	UNAPPROPRIATED ENDING FUND BALANCE			200,000	200,000			400,000	400,000
TOTAL WASTEWATER DEBT/WASTEWATER DEQ LOAN REQUIREMENT		-	-	200,000	200,000	-	200,000	400,000	400,000

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GENERAL DEBT SERVICE - 303								
REVENUES:								
Taxes			510,768	510,768	476,929	526,091	475,684	475,684
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments	1,026	463	1,100	1,100	1,028	1,580	100	100
Miscellaneous								
Loan Proceeds								
TOTAL REVENUES:	1,026	463	511,868	511,868	477,957	527,671	475,784	475,784
EXPENDITURES								
SWIMMING POOL GO BOND			476,908	476,908	279,698	476,908	488,419	488,419
GENERAL DEBT	536,293	375,099	346,194	346,194	313,339	346,170	343,638	343,638
TOTAL EXPENDITURES WITHOUT CONTINGENCY	536,293	375,099	823,102	823,102	593,037	823,078	832,057	832,057
CONTINGENCY								
TOTAL EXPENDITURES:	536,293	375,099	823,102	823,102	593,037	823,078	832,057	832,057
TRANSFERS								
TRANSFER IN	538,673	378,795	346,194	346,194	322,479	346,194	346,194	346,194
TRANSFER OUT								
NET TRANSFERS IN & OUT	538,673	378,795	346,194	346,194	322,479	346,194	346,194	346,194
EXCESS REVENUES OVER EXPENDITURES	3,406	4,159	34,960	34,960	207,399	50,787	(10,079)	(10,079)
BEGINNING FUND BALANCE	(166)	3,240	7,466	7,466	7,399	7,399	58,186	58,186
RESTRICTED (NS URA FUNDS)								
UNAPPROPRIATED FUND BALANCE			42,426	42,426				48,107
ENDING FUND BALANCE	3,240	7,399	-	-		58,186		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
GENERAL DEBT FUND - 303									
SWIMMING POOL GO BOND - 2140									
RESOURCES									
303-2140-40001	PROPERTY TAXES - CURRENT			510,768	510,768	476,929	526,091	470,684	470,684
303-2140-40005	PROPERTY TAXES - DELINQUENT				-	-	-	5,000	5,000
303-2140-47001	INTEREST ON INVESTMENT			1,000	1,000	980	1,500		
TOTAL REVENUES		-	-	511,768	511,768	477,909	527,591	475,684	475,684
303-2140-49901	BEGINNING FUND BALANCE			-	-	-	-	50,683	50,683
TOTAL GENERAL DEBT/SWIMMING POOL GO BOND REVENUE		-	-	511,768	511,768	477,909	527,591	526,367	526,367
EXPENDITURES									
303-2140-81210	2013 GO SWIMMING POOL BOND - PRINCIPAL			50,000	50,000		50,000	195,000	195,000
303-2140-85210	2013 GO SWIMMING POOL BOND - INTEREST			426,908	426,908	279,698	426,908	293,419	293,419
TOTAL DEBT SERVICE		-	-	476,908	476,908	279,698	476,908	488,419	488,419
302-2130-99200	UNAPPROPRIATED ENDING FUND BALANCE			34,860	34,860			37,948	37,948
TOTAL GENERAL DEBT/SWIMMING POOL GO BOND REQUIREMENTS		-	-	511,768	511,768	279,698	476,908	526,367	526,367
GENERAL DEBT - 2230									
RESOURCES									
303-2230-47001	INTEREST ON INVESTMENTS	1,026	463	100	100	48	80	100	100
TOTAL REVENUES		1,026	463	100	100	48	80	100	100
303-2230-49251	TRANSFER FROM STREET FUND	62,226	61,250	62,190	62,190	62,190	62,190	62,190	62,190
303-2230-49601	TRANSFER FROM WATER FUND	4,556	4,484	4,553	4,553	4,553	4,553	4,553	4,553
303-2230-49602	TRANSFER FROM SEWER FUND	31,355	30,863	31,337	31,337	31,337	31,337	31,337	31,337

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
303-2230-49101	TRANSFER FROM GENERAL FUND	219,508	215,805	167,442	167,442	145,889	167,442	167,442	167,442
303-2230-49202	TRANSFER FROM AIRPORT FUND	51,319	6,932	6,746	6,746	6,059	6,746	6,746	6,746
303-2230-49252	TRANSFER FROM LINE UNDERGROUND FUND	59,469	58,535	59,435	59,435	59,435	59,435	59,435	59,435
303-2230-49230	TRANSFER FROM ROOM TAX FUND	110,240		14,491	14,491	13,016	14,491	14,491	14,491
	Total Transfers	538,673	377,869	346,194	346,194	322,479	346,194	346,194	346,194
TOTAL REVENUES & TRANSFERS		539,699	378,332	346,294	346,294	322,527	346,274	346,294	346,294
303-2220-49901	BEGINNING FUND BALANCE	(166)	3,240	7,466	7,466	7,399	7,399	7,503	7,503
TOTAL GENERAL DEBT RESOURCES		539,533	381,572	353,760	353,760	329,926	353,673	353,797	353,797
EXPENDITURES									
303-2230-80100	LOAN FEES	2,280	1,990	1,972	1,972	1,948	1,948	1,500	1,500
303-2230-81120	2007 LOCAP PROGRAM LOAN - PRINCIPAL	175,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
303-2230-85120	2007 LOCAP PROGRAM LOAN - INTEREST	14,289	10,244	9,584	9,584	4,959	9,584	8,875	8,875
303-2230-81140	2009 LO CAP PROGRAM LOAN - PRINCIPAL	245,000	245,000	255,000	255,000	255,000	255,000	260,000	260,000
303-2230-85140	2009 LO CAP PROGRAM LOAN - INTEREST	47,805	42,721	39,965	39,965	19,983	39,965	33,590	33,590
303-2230-81190	POLICE VEHILCLE LEASE-PRINCIPAL	31,960	33,670						
303-2230-85190	POLICE VEHICLES LEASE - INTEREST	3,511	1,801						
303-2230-81230	2013 NO SIDE FIRE HALL-PRINCIPAL	7,896	12,348	12,980	12,980	8,581	12,980	13,644	13,644
303-2230-85230	2013 NO SIDE FIRE HALL-INTEREST	8,552	12,325	11,693	11,693	7,868	11,693	11,029	11,029
TOTAL DEBT SERVICES		536,293	375,099	346,194	346,194	313,339	346,170	343,638	343,638
	ENDING BALANCE	3,240	7,399				7,503		
301-2210-99200	UNAPPROPRIATED ENDING FUND BALANCE			7,566	7,566				10,159
TOTAL GENERAL DEBT REQUIREMENTS		539,533	382,498	353,760	353,760	313,339	353,673	343,638	353,797

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WATER FUND - 601

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REVENUES:								
Taxes								
Franchises								
Federal Sources	1,266							
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures	2,776,762	3,277,802	3,470,000	3,470,000	2,581,132	3,870,000	3,885,000	3,885,000
Investments	6,429	2,868	2,000	2,000	2,673	4,100	5,200	5,200
Miscellaneous	48,099	48,659	47,000	47,000	42,060	52,000	52,000	52,000
TOTAL REVENUES:	2,832,556	3,329,329	3,519,000	3,519,000	2,625,865	3,926,100	3,942,200	3,942,200
EXPENDITURES								
WATER PLANT	676,455	789,637	869,582	989,582	551,089	823,614	1,067,465	1,067,465
OLD WATER PLANT	52,162							
WATER DISTRIBUTION	663,056	955,383	938,246	965,246	635,669	895,469	1,015,418	938,418
WATER CAPITAL PROJECTS	1,479,986	432,461						
NON DEPARTMENTAL								
Material & Seervices	756,439	729,196	769,733	769,733	521,624	772,138	765,562	930,412
TOTAL EXPENDITURES WITHOUT CONTINGENCY	3,628,098	2,906,677	2,577,561	2,724,561	1,708,382	2,491,221	2,848,445	2,936,295
CONTINGENCY			175,000	184,415				259,917
TOTAL EXPENDITURES:	3,628,098	2,906,677	2,752,561	2,908,976	1,708,382	2,491,221	2,848,445	3,196,212
TRANSFERS								
TRANSFER IN								
TRANSFER OUT	64,556	206,071	955,658	1,131,812	402,457	1,025,226	452,083	1,672,292
NET TRANSFERS IN & OUT	(64,556)	(206,071)	(955,658)	(1,131,812)	(402,457)	(1,025,226)	(452,083)	(1,672,292)
EXCESS REVENUES OVER EXPENDITURES	(860,098)	216,581	(189,219)	(521,788)	515,026	409,653	641,672	(926,304)
BEGINNING FUND BALANCE	1,408,341	548,244	433,534	766,103	764,823	764,823	1,174,476	1,174,476
UNAPPROPRIATED FUND BALANCE			244,315	244,315				248,172
ENDING FUND BALANCE	548,243	764,825	-	-		1,174,476		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
WATER FUND - 601									
REVENUES									
601-3310-42050	FEMA GRANT	1,266							
601-3310-45501	WATER USER CHARGES	2,745,602	3,254,281	3,465,000	3,465,000	2,544,704	3,815,000	3,850,000	3,850,000
601-3310-45502	WATER USER CHARGES-SEAL ROCK	22,547							
601-3310-47001	INTEREST ON INVESTMENTS	6,429	183						
601-3310-48001	MISCELLANEOUS SALES & SERVICES	46,878	48,135	46,000	46,000	40,781	50,000	50,000	50,000
	Total Water Treatment Plant Revenue	2,822,722	3,302,599	3,511,000	3,511,000	2,585,485	3,865,000	3,900,000	3,900,000
601-3320-45503	NEW SERVICES & METERS	8,613	23,521	5,000	5,000	36,428	55,000	35,000	35,000
601-3320-48001	MISCELLANEOUS SALES & SERVICES	1,221	524	1,000	1,000	1,279	2,000	2,000	2,000
	Total Water Distribution Revenue	9,834	24,045	6,000	6,000	37,707	57,000	37,000	37,000
601-3390-47001	INTEREST ON INVESTMENTS		2,685	2,000	2,000	2,673	4,100	5,200	5,200
	Total Water Non Departmental Revenue	-	2,685	2,000	2,000	2,673	4,100	5,200	5,200
TOTAL REVENUES		2,832,556	3,329,329	3,519,000	3,519,000	2,625,865	3,926,100	3,942,200	3,942,200
601-3390-49901	BEGINNING FUND BALANCE	1,408,341	548,244	433,534	766,103	764,823	764,823	1,174,476	1,174,476
TOTAL WATER FUND RESOURCES		4,240,897	3,877,573	3,952,534	4,285,103	3,390,688	4,690,923	5,116,676	5,116,676
WATER PLANT - 3310									
	Personnel Services								
601-3310-50110	WAGES & SALARIES	184,334	183,914	195,946	195,946	101,775	152,663	205,735	205,735
601-3310-50120	PART TIME/EXTRA HELP WAGES	5,448	-	-	-	-			
601-3310-51110	OVERTIME	22,686	10,587	10,000	10,000	11,834	17,751	10,000	10,000
601-3310-51120	ON CALL	-	-	5,200	5,200	1,300	1,950	5,200	5,200
601-3310-52110	INSURANCE BENEFITS	53,787	43,749	58,710	58,710	26,245	39,368	77,299	77,299
601-3310-52120	FICA	16,686	14,459	16,153	16,153	9,641	14,462	16,902	16,902
601-3310-52130	RETIREMENT	31,258	33,232	30,827	30,827	15,983	23,975	31,994	31,994
601-3310-52150	WORKERS COMPENSATION	5,750	5,853	8,226	8,226	6,054	6,054	7,534	7,534
601-3310-52160	UNEMPLOYMENT INSURANCE	2,126	2,298	2,745	2,745	1,815	2,723	1,326	1,326
	Total Personnel Services	322,076	294,092	327,807	327,807	174,647	258,946	355,990	355,990

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Full Time Equivalent (FTE)	*4.00*	*4.00*	*4.10*	*4.10*			*4.10*	*4.10*
	Material & Services								
601-3310-60100	PROFESSIONAL SERVICES	23,151	12,526	10,700	10,700	10,368	15,552	15,000	15,000
601-3310-60400	EMPLOYMENT SERVICES	892	400	-	-	-			
601-3310-60900	OTHER PROFESSIONAL SERVICES	10,898	20,622	20,000	20,000	4,611	6,917	10,000	10,000
601-3310-61100	UTILITIES - ELECTRIC	121,541	136,567	140,000	140,000	106,718	160,077	160,000	160,000
601-3310-61110	UTILITIES - GAS HEATING	4,612	4,690	6,000	6,000	3,491	5,237	6,000	6,000
601-3310-61140	UTILITIES - WATER & SEWER	-	-	-	-	-			
601-3310-61190	UTILITIES - OTHER	1,703	647	700	700	486	729	700	700
601-3310-61200	BUILDING & GROUNDS EXPENSES	22,480	38,032	86,950	86,950	49,161	73,742	200,000	60,000
601-3310-61300	PERMITS/LICENSES EXPENSES	168	478	-	-	696	1,044	700	700
601-3310-62100	CLEANING EXPENSES	2,620	1,428	1,600	1,600	877	1,316	1,500	1,500
601-3310-63100	VEHICLE EXPENSES	966	1,228	1,600	1,600	174	261	1,200	1,200
601-3310-63200	EQUIPMENT EXPENSES	19,818	18,913	22,500	22,500	18,802	28,203	25,000	25,000
601-3310-63300	MAINTENANCE AGREEMENTS / CONTRACTS	4,561	8,525	12,000	12,000	10,473	15,710	13,000	13,000
601-3310-63400	INFRASTRUCTURE EXPENSES	5,078	11,036	20,000	20,000	25,098	37,647	35,000	35,000
601-3310-63410	BACKFLOW PREVENTION	-	-	2,000	2,000	-			
601-3310-65200	COMMUNICATIONS EXPENSE	6,196	3,247	3,500	3,500	3,020	4,530	4,000	4,000
601-3310-65400	PRINTING & BINDING	408	1,855	1,650	1,650	977	1,466	1,600	1,600
601-3310-65500	TRAVEL & MEETING EXPENSES	132	112	-	-	-			
601-3310-65550	MEMBERSHIP DUES & FEES	1,310	814	1,200	1,200	864	1,296	900	900
601-3310-65600	TRAINING	3,070	1,142	3,500	3,500	804	1,206	3,500	3,500
601-3310-66100	OFFICE SUPPLIES	1,213	184	300	300	832	1,248	300	300
601-3310-66150	BOOKS/PERIODICALS/DVD & VIDEO	155	87	-	-	-			
601-3310-66200	POSTAGE/SHIPPING EXPENSE	313	70	75	75	176	264	75	75
601-3310-66300	TRAFFIC SAFETY & SIGNAGE	34	127	1,000	1,000	-			
601-3310-66350	CHEMICAL & LAB SUPPLIES	115,821	139,669	150,000	150,000	134,201	201,302	200,000	200,000
601-3310-66500	CLOTHING & UNIFORMS	940	1,437	700	700	563	845	500	500
601-3310-66600	GENERAL EXPENSES	1,233	354	500	500	-			
601-3310-66700	SAFETY & HEALTH EXPENSES	793	1,602	1,000	1,000	1,717	2,576	2,000	2,000
601-3310-66800	FUEL	3,551	3,555	3,500	3,500	2,333	3,500	3,500	3,500
601-3310-67200	OTHER DATA PROCESSING EXPENSES	722	4,950	6,000	6,000	-		5,000	5,000
	Total Material & Services	354,379	414,299	496,975	496,975	376,442	564,668	689,475	549,475
	Capital Outlay								

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
601-3310-73100	VEHICLES	-	29,645	-	-	-			
601-3310-73200	CAPITAL EQUIPMENT ACQUISTIONS	-	-	38,800	158,800	-			
601-3310-74100	WATER CAPITAL EXPENSES	-	51,600	6,000	6,000	-			
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
601-3310-73200	BULK CHEMICAL TANK							10,000	10,000
601-3310-73100	4 X 4 UTILITY VEHICLE							12,000	12,000
601-3310-74100	DREDGE POND								140,000
	Total Capital Outlay	-	81,245	44,800	164,800	-	-	22,000	162,000
TOTAL WATER PLANT		676,455	789,637	869,582	989,582	551,089	823,614	1,067,465	1,067,465
OLD WATER PLANT - 3310									
	Material & Services								
601-3315-61100	UTILITIES - ELECTRIC	21,852	-	-	-	-			
601-3315-61200	BUILDING & GROUNDS EXPENSES	36	-	-	-	-			
601-3315-65200	COMMUNICATIONS EXPENSE	248	-	-	-	-			
601-3315-66350	CHEMICAL & LAB SUPPLIES	30,026	-	-	-	-			
	Total Material & Services	52,162	-	-	-	-	-	-	-
TOTAL OLD WATER PLANT		52,162	-	-	-	-	-	-	-
WATER DISTRIBUTION - 3320									
	Personnel Services								
601-3320-50110	WAGES & SALARIES	258,013	304,321	321,151	321,151	202,540	303,810	330,263	330,263
601-3320-50120	PART TIME/EXTRA HELP WAGES	4,714	-	-	-	-			
601-3320-51110	OVERTIME	1,272	3,279	5,000	5,000	4,436	6,654	10,000	10,000
601-3320-51120	ON CALL	4,200	4,100	6,000	6,000	3,200	4,800	6,000	6,000
601-3320-52110	INSURANCE BENEFITS	78,727	85,786	89,509	89,509	56,492	84,738	103,571	103,571
601-3320-52120	FICA	21,422	23,208	25,410	25,410	17,540	26,310	26,489	26,489
601-3320-52130	RETIREMENT	37,882	49,742	60,658	60,658	23,058	34,587	57,682	57,682
601-3320-52150	WORKERS COMPENSATION	6,675	8,993	13,050	13,050	9,615	9,615	11,845	11,845
601-3320-52160	UNEMPLOYMENT INSURANCE	2,734	3,696	4,318	4,318	3,252	4,878	2,078	2,078
	Total Personnel Services	415,640	483,127	525,096	525,096	320,133	475,392	547,928	547,928

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Full Time Equivalent (FTE)	*6.08*	*7.08*	*7.00*	*7.00*			*7.00*	*7.00*
	Material & Services								
601-3320-60100	PROFESSIONAL SERVICES	895	726	100	100	455	683	500	500
601-3320-60300	LEGAL PROFESSIONAL SERVICES	-	35	-	-	-			
601-3320-60400	EMPLOYMENT SERVICES	1,227	5,964	10,000	10,000	5,383	8,075	10,000	10,000
601-3320-60900	OTHER PROFESSIONAL SERVICES	5,239	29,162	30,000	30,000	7,509	11,264	25,000	25,000
601-3320-61100	UTILITIES - ELECTRIC	29,304	24,792	36,000	36,000	16,843	25,265	30,000	30,000
601-3320-61110	UTILITIES - GAS HEATING	1,587	3,663	3,500	3,500	2,200	3,300	5,000	3,500
601-3320-61200	BUILDING & GROUNDS EXPENSES	2,322	6,630	8,700	8,700	964	1,446	1,500	1,500
601-3320-62100	CLEANING EXPENSES	4,905	2,762	5,000	5,000	1,230	1,845	2,000	2,000
601-3320-63100	VEHICLE EXPENSES	5,450	5,170	8,000	8,000	4,018	6,027	8,000	8,000
601-3320-63200	EQUIPMENT EXPENSES	23,792	20,075	20,000	20,000	15,098	22,647	20,000	20,000
601-3320-63300	MAINTENANCE AGREEMENTS / CONTRACTS	290	-	-	-	929	1,394	1,000	1,000
601-3320-63400	INFRASTRUCTURE EXPENSES	7,278	29,773	25,000	25,000	26,988	40,482	60,000	30,000
601-3320-64200	RENTAL EXPENSES	490	315	500	500	104	156	250	250
601-3320-65200	COMMUNICATIONS EXPENSE	7,512	5,289	6,000	6,000	2,968	4,452	6,000	6,000
601-3320-65400	PRINTING & BINDING	98	1,331	1,500	1,500	1,490	2,235	2,500	2,000
601-3320-65500	TRAVEL & MEETING EXPENSES	1,252	570	250	250	-			
601-3320-65550	MEMBERSHIP DUES & FEES	2,151	2,488	2,000	2,000	1,455	2,183	2,500	2,500
601-3320-65600	TRAINING	5,588	7,541	7,500	7,500	2,633	3,950	5,000	5,000
601-3320-65700	PROGRAMS & PROGRAM SUPPLIES	84,663	102,013	100,000	100,000	59,240	88,860	100,000	100,000
601-3320-65900	OTHER OPERATING EXPENSES	-	1,579	2,000	2,000	-			
601-3320-66100	OFFICE SUPPLIES	1,256	865	1,000	1,000	484	726	1,000	1,000
601-3320-66200	POSTAGE/SHIPPING EXPENSE	32	-	100	100	-		100	100
601-3320-66250	CONSTRUCTION MATERIAL & SUPPLIES	15,605	29,757	32,500	32,500	49,112	73,668	75,000	30,000
601-3320-66350	CHEMICAL & LAB SUPPLIES	2,032	213	1,500	1,500	9	14		
601-3320-66500	CLOTHING & UNIFORMS	2,261	2,049	2,500	2,500	802	1,203	2,500	2,500
601-3320-66600	GENERAL EXPENSES	32	2,241	-	-	-			
601-3320-66700	SAFETY & HEALTH EXPENSES	817	1,367	500	500	1,792	2,688	1,800	1,800
601-3320-66800	FUEL	13,190	13,111	16,000	16,000	7,368	11,052	16,000	16,000
601-3320-67200	OTHER DATA PROCESSING EXPENSES	-	880	-	-	-		1,000	1,000
	Total Material & Services	219,266	300,360	320,150	320,150	209,074	313,615	376,650	299,650
	Capital Outlay								
601-3320-72100	IMPROVE OTHER THAN BUILDING	-	-	-	-	13,282	13,282		
601-3320-73100	VEHICLES	23,915	-	-	-	-			

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
601-3320-73200	CAPITAL EQUIPMENT ACQUISTIONS	4,235	171,897	93,000	120,000	93,180	93,180		
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
601-3320-73100	F550 XL CREW CAB W/UTILITY BOX & CRANE							75,000	75,000
601-3320-73200	FORKLIFT (1/3 OF COST; SHARED WITH WATER & STREETS)							15,840	15,840
	Total Capital Outlay	28,150	171,897	93,000	120,000	106,462	106,462	90,840	90,840
TOTAL WATER DISTRIBUTION		663,056	955,383	938,246	965,246	635,669	895,469	1,015,418	938,418
WATER CAPITAL PROJECTS - 3350									
	Material & Services								
601-3350-60100	PROFESSIONAL SERVICES	531,750	211,712	-	-	-			
601-3350-60300	LEGAL PROFESSIONAL SERVICES	-	1,814	-	-	-			
601-3350-60900	OTHER PROFESSIONAL SERVICES	10	12,380	-	-	-			
601-3350-61200	BUILDING & GROUNDS EXPENSES	-	2,050	-	-	-			
601-3350-61300	PERMITS/LICENSES EXPENSES	2,786	519	-	-	-			
601-3350-63400	INFRASTRUCTURE EXPENSES	39	-	-	-	-			
601-3350-65300	ADVERTISING & MARKETING EXPENSES	742	690	-	-	-			
601-3350-65500	TRAVEL & MEETING EXPENSES	31	-	-	-	-			
601-3350-66200	POSTAGE/SHIPPING EXPENSE	-	18	-	-	-			
601-3350-66250	CONSTRUCTION MATERIAL & SUPPLIES	-	954	-	-	-			
601-3350-66600	GENERAL EXPENSES	-	5	-	-	-			
601-3350-67200	OTHER DATA PROCESSING EXPENSES	4,080	-	-	-	-			
	Total Material & Services	539,438	230,141	-	-	-	-	-	-
	Capital Outlay								
601-3350-70100	Land	-	14,706	-	-	-			
601-3350-70200	EASEMENTS	4,985	-	-	-	-			
601-3350-74100	WATER CAPITAL EXPENSES	233,844	30,834	-	-	-			
601-3350-75200	CONSTRUCTION	701,719	156,779	-	-				
	Total Capital Outlay	940,548	202,320	-	-	-	-	-	-
TOTAL WATER CAPITAL PROJECTS		1,479,986	432,461	-	-	-	-	-	-
WATER NON DEPARTMENTAL - 3390									

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Material & Services								
601-3390-60200	FINANCIAL PROFESSIONAL SERVICES	70	499	-	-	353	529	500	500
601-3390-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	-			
601-3390-61310	IN LIEU OF FRANCHISE FEES	138,536	162,733	197,400	197,400	127,235	197,400	190,853	200,000
601-3390-63200	EQUIPMENT EXPENSES	-	-	-	-	-			
601-3390-63410	BACKFLOW PREVENTION	413	-	-	-	-			
601-3390-65100	INSURANCE	34,094	28,406	31,815	31,815	33,691	33,691	33,691	35,357
601-3390-65550	MEMBERSHIP DUES & FEES	-	-	-	-	-			
601-3390-65600	TRAINING	95	-	-	-	-			
601-3390-66100	OFFICE SUPPLIES	-	465	-	-	-			297
601-3390-69101	SERVICES PROVIDED BY GENERAL FUND	249,287	228,261	231,685	231,685	154,457	231,685	231,685	280,846
601-3390-69701	SERVICES PROVIDED BY PUBLIC WORKS FUND	333,944	308,833	308,833	308,833	205,889	308,833	308,833	413,412
	Total Material & Services	756,439	729,196	769,733	769,733	521,624	772,138	765,562	930,412
TOTAL WATER FUND EXPENDITURES		3,628,097	2,906,678	2,577,561	2,724,561	1,708,382	2,491,221	2,848,445	2,936,295
	Transfers								
601-3390-90251	TRANSFER TO STREET FUND	-	141,587	141,586	141,586	94,391	35,000	35,000	35,000
601-3390-90301	TRANSFER TO WATER DEBT SERVICE	64,556	60,000	60,000	60,000	40,000	60,000	60,000	124,676
601-3390-90303	TRANSFER TO GENERAL DEBT SERVICE	-	4,484	4,553	4,553	4,553	4,553	4,553	4,553
601-3390-90301	TRANSFER TO WATER DEBT SERVICE	-	-	662,160	662,160	-	662,160	330,988	330,988
601-3390-90403	TRANSFER TO PROP CAPITAL PROJECTS FUND - Water	-	-	87,359	263,513	263,513	263,513		
	For Proj # 13011 - Strategic Grant Consulting Services Chase Park Grants							21,542	21,542
	For Proj # 12029 - Fixed Base Metering System								150,000
	For Proj # 14013 - WTP Hallway Expansion								25,000
	For Proj # 14014 - Old WTP Demolition/Construction of Storage								200,000
	For Proj # 14015 - Water Distribution System Flushing Plan								40,000
	For Proj # 14018 - Emergency Generator								330,000
	For Proj # 13014 - Water Rights Revisions (Rocky Creek)								5,533
	For Proj # P16-W02 NE 3rd/Yaquina Heights Drive Water Line Install								250,000
	For Proj # 14012 Pave Parking Lot at Water Treatment Plant								60,000
	For Proj # 13013 Seal Rock Water District Intertie Project								75,000
	For Proj Utility Rate Study								20,000
	Total Transfers	64,556	206,071	955,658	1,131,812	402,457	1,025,226	452,083	1,672,292
TOTAL EXPENDITURES & TRANSFERS		3,692,653	3,112,749	3,533,219	3,856,373	2,110,838	3,516,447	3,300,528	4,608,587

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
601-3390-98100	CONTINGENCY	-	-	175,000	184,415	-			242,622
	CONTINGENCY FOR FUTURE COMMITMENTS								17,295
	ENDING FUND BALANCE	548,244	764,824				1,174,476		
601-3390-99200	UNAPPROPRIATED ENDING FUND BALANCE	-	-	244,315	244,315	-			248,172
TOTAL WATER FUND REQUIREMENTS		4,240,897	3,877,573	3,952,534	4,285,103	2,110,838	4,690,923	3,300,528	5,116,676
									-

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
			WASTEWATER - 602					
REVENUES:								
Taxes								
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures	3,213,265	3,537,325	3,717,000	3,717,000	2,603,800	3,800,000	3,865,680	3,865,680
Investments	7,001	464	500	500	1,196	1,800	1,800	2,000
Miscellaneous	1,995	11			3,958	5,000	5,000	5,000
Loan Proceeds		275,924						
TOTAL REVENUES:	3,222,261	3,813,724	3,717,500	3,717,500	2,608,954	3,806,800	3,872,480	3,872,680
EXPENDITURES								
WASTEWATER PLANT	1,026,062	1,152,005	1,350,155	1,350,155	841,962	1,206,700	1,678,620	1,536,391
WASTEWATER COLLECTION	576,414	503,083	493,132	568,132	401,799	536,581	704,914	601,914
WASTEWATER CAPITAL PROJECTS	1,173,104	172,668						
NON DEPARTMENTAL								
Material & Seervices	867,307	837,503	856,171	856,171	594,037	855,206	884,687	995,704
TOTAL EXPENDITURES WITHOUT CONTINGENCY	3,642,887	2,665,259	2,699,458	2,774,458	1,837,798	2,598,487	3,268,221	3,134,009
CONTINGENCY			250,000	190,202				279,425
TOTAL EXPENDITURES:	3,642,887	2,665,259	2,949,458	2,964,660	1,837,798	2,598,487	3,268,221	3,413,434
TRANSFERS								
TRANSFER IN								
TRANSFER OUT	1,246,411	654,527	1,315,347	1,244,394	645,619	1,090,636	1,735,036	1,135,036
NET TRANSFERS IN & OUT	(1,246,411)	(654,527)	(1,315,347)	(1,244,394)	(645,619)	(1,090,636)	(1,735,036)	(1,135,036)
EXCESS REVENUES OVER EXPENDITURES	(1,667,037)	493,938	(547,305)	(491,554)	125,537	117,677	(1,130,777)	(675,790)
BEGINNING FUND BALANCE	1,948,161	281,123	830,812	775,061	775,060	775,060	892,737	892,737
UNAPPROPRIATED FUND BALANCE			283,507	283,507				216,947
ENDING FUND BALANCE	281,124	775,061	-	-		892,737		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
WASTEWATER FUND - 602									
REVENUES									
602-3410-45505	SEWER USER CHARGES	3,208,925	3,537,325	3,717,000	3,717,000	2,603,800	3,800,000	3,865,680	3,865,680
602-3410-46502	SEPTAGE REVENUE	4,340							
602-3410-48001	MISCELLANEOUS SALES & SERVICES	1,745	11			3,958	5,000	5,000	5,000
	Total Wastewater Treatment Plant Revenue	3,215,010	3,537,336	3,717,000	3,717,000	2,607,758	3,805,000	3,870,680	3,870,680
602-3420-48001	MISCELLANEOUS SALES & SERVICES	250							
602-3420-48500	REVENUE FROM LOAN PROCEEDS		10,414						
	Total Water Distribution Revenue	250	10,414	-	-	-	-	-	-
602-3420-????	LOAN PROCESSES		265,510						
	Total Water Distribution Revenue	-	265,510	-	-	-	-	-	-
602-3490-47001	INTEREST ON INVESTMENTS	7,001	464	500	500	1,196	1,800	1,800	2,000
	Total Water Non Departmental Revenue	7,001	464	500	500	1,196	1,800	1,800	2,000
TOTAL REVENUES		3,222,261	3,813,724	3,717,500	3,717,500	2,608,954	3,806,800	3,872,480	3,872,680
602-3490-49901	BEGINNING FUND BALANCE	1,948,161	281,123	830,812	775,061	775,060	775,060	892,737	892,737
TOTAL WASTEWATER FUND RESOURCES		5,170,422	4,094,847	4,548,312	4,492,561	3,384,014	4,581,860	4,765,217	4,765,417
WASTEWATER PLANT - 3410									
	Personnel Services								
602-3410-50110	WAGES & SALARIES	220,632	249,580	262,520	262,520	175,428	263,142	316,133	269,028
602-3410-50120	PART TIME/EXTRA HELP WAGES	3,324	-	-	-	-			
602-3410-51110	OVERTIME	5,939	4,878	6,000	6,000	8,378	12,567	10,000	10,000
602-3410-51120	ON CALL	5,900	6,800	6,000	6,000	4,800	7,200	6,000	6,000
602-3410-52110	INSURANCE BENEFITS	45,566	48,106	60,102	60,102	41,693	62,540	85,983	65,897
602-3410-52120	FICA	19,380	19,889	21,001	21,001	15,792	23,688	25,408	21,804
602-3410-52130	RETIREMENT	42,650	49,816	49,276	49,276	31,065	46,598	54,528	50,288
602-3410-52150	WORKERS COMPENSATION	3,302	6,734	9,287	9,287	6,843	6,843	9,814	8,403
602-3410-52160	UNEMPLOYMENT INSURANCE	2,354	3,060	3,569	3,569	2,916	4,374	1,993	1,710

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Personnel Services	349,047	388,863	417,755	417,755	286,916	426,952	509,859	433,130
	Total Full Time Equivalent (FTE)	*4.00*	*5.00*	*5.00*	*5.00*			*6.00*	*5.00*
	Material & Services								
602-3410-60100	PROFESSIONAL SERVICES	834	405	10,000	10,000	-		10,000	10,000
602-3410-60400	EMPLOYMENT SERVICES	9,634	19,500	15,000	15,000	12,862	19,293	15,000	15,000
602-3410-60900	OTHER PROFESSIONAL SERVICES	3,524	-	-	-	-			
602-3410-61100	UTILITIES - ELECTRIC	276,024	258,613	275,000	275,000	176,355	264,533	275,000	275,000
602-3410-61190	UTILITIES - OTHER	-	1,771	1,700	1,700	198	297	1,700	1,700
602-3410-61200	BUILDING & GROUNDS EXPENSES	53,703	91,789	151,900	151,900	51,225	76,838	152,000	100,000
602-3410-61300	PERMITS/LICENSES EXPENSES	1,848	11,692	18,500	18,500	1,523	2,285	18,500	10,000
602-3410-62100	CLEANING EXPENSES	12,258	5,703	6,500	6,500	3,407	5,111	6,500	6,500
602-3410-63100	VEHICLE EXPENSES	1,936	6,073	9,000	9,000	5,886	8,829	10,000	10,000
602-3410-63200	EQUIPMENT EXPENSES	77,355	91,046	77,500	77,500	38,681	58,022	80,000	80,000
602-3410-63300	MAINTENANCE AGREEMENTS / CONTRACTS	-	8,052	8,100	8,100	9,509	14,262	10,000	10,000
602-3410-63400	INFRASTRUCTURE EXPENSES	3,189	1,695	10,000	10,000	5,340	8,010	10,000	10,000
602-3410-63410	BACKFLOW PREVENTION	274	-	-	-	-			
602-3410-64200	RENTAL EXPENSES	-	805	-	-	-			
602-3410-65200	COMMUNICATIONS EXPENSE	7,390	8,069	11,100	11,100	5,829	8,744	11,000	9,000
602-3410-65500	TRAVEL & MEETING EXPENSES	187	1,230	1,000	1,000	-		1,000	1,000
602-3410-65600	TRAINING	2,980	3,602	5,000	5,000	1,775	2,663	6,000	6,000
602-3410-66100	OFFICE SUPPLIES	1,319	1,265	2,000	2,000	1,035	1,553	2,000	2,000
602-3410-66200	POSTAGE/SHIPPING EXPENSE	59	383	300	300	15	23	300	300
602-3410-66250	CONSTRUCTION MATERIAL & SUPPLIES	-	14,183	20,500	20,500	7,794	11,691	20,000	20,000
602-3410-66350	CHEMICAL & LAB SUPPLIES	161,293	189,973	160,000	160,000	115,860	173,790	175,000	175,000
602-3410-66500	CLOTHING & UNIFORMS	1,468	803	800	800	656	984	1,000	1,000
602-3410-66600	GENERAL EXPENSES	-	732	1,000	1,000	-		1,000	1,000
602-3410-66700	SAFETY & HEALTH EXPENSES	971	1,497	-	-	130	195	500	500
602-3410-66800	FUEL	8,462	13,104	18,000	18,000	9,320	13,980	18,000	15,000
602-3410-67200	OTHER DATA PROCESSING EXPENSES	342	1,391	4,500	4,500	430	645	4,500	4,500
	Total Material & Services	625,051	733,376	807,400	807,400	447,828	671,748	829,000	763,500
	Capital Outlay								
602-3410-73100	VEHICLES	51,964	29,766	-	-	-			
602-3410-74200	WASTEWATER CAPITAL EXPENSES	-	-	125,000	125,000	107,219	108,000		
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
602-3410-73100	F350 FORD PICKUP							33,761	33,761
602-3410-73200	FRONT END LOADER							210,000	210,000
602-3410-73200	DANFOSS 350HP VFD							31,000	31,000
602-3410-73200	CORNELL 350HP PUMP							65,000	65,000
	Total Capital Outlay	51,964	29,766	125,000	125,000	107,219	108,000	339,761	339,761
TOTAL WASTEWATER PLANT		1,026,062	1,152,005	1,350,155	1,350,155	841,962	1,206,700	1,678,620	1,536,391
WASTEWATER COLLECTIONS - 3420									
	Personnel Services								
602-3420-50110	WAGES & SALARIES	118,317	145,297	136,003	136,003	70,503	105,755	161,909	161,909
602-3420-50120	PART TIME/EXTRA HELP WAGES	-	-	-	-	-			
602-3420-51110	OVERTIME	4,900	6,510	6,000	6,000	5,294	7,941	10,000	10,000
602-3420-51120	ON CALL	3,400	5,000	6,000	6,000	2,900	4,350	6,000	6,000
602-3420-52110	INSURANCE BENEFITS	49,497	46,433	45,362	45,362	29,842	44,763	75,017	75,017
602-3420-52120	FICA	10,066	12,137	11,322	11,322	6,926	10,389	13,610	13,610
602-3420-52130	RETIREMENT	21,383	19,328	23,435	23,435	3,579	5,369	14,572	14,572
602-3420-52150	WORKERS COMPENSATION	4,487	3,782	4,986	4,986	3,669	5,504	5,239	5,239
602-3420-52160	UNEMPLOYMENT INSURANCE	1,377	1,816	1,924	1,924	1,253	1,880	1,067	1,067
	Total Personnel Services	213,428	240,303	235,032	235,032	123,967	185,951	287,414	287,414
	Total Full Time Equivalent (FTE)	*3.08*	*3.08*	*3.00*	*3.00*			*4.00*	*4.00*
	Material & Services								
602-3420-60400	EMPLOYMENT SERVICES	8,372	16,712	15,000	15,000	5,021	7,532	15,000	15,000
602-3420-60900	OTHER PROFESSIONAL SERVICES	825	-	-	-	-			
602-3420-61110	UTILITIES - GAS HEATING	1,238	1,577	-	-	263	395	400	400
602-3420-61200	BUILDING & GROUNDS EXPENSES	360	7,235	3,000	3,000	767	1,151	3,000	3,000
602-3420-61300	PERMITS/LICENSES EXPENSES	9,287	349	400	400	186	279	400	400
602-3420-61400	OTHER PROPERTY SERVICES	-	200	-	-	-			
602-3420-63100	VEHICLE EXPENSES	1,890	1,458	6,000	6,000	1,310	1,965	6,000	3,000
602-3420-63200	EQUIPMENT EXPENSES	2,173	20,183	19,000	19,000	23,951	35,927	24,000	24,000
602-3420-63300	MAINTENANCE AGREEMENTS / CONTRACTS	5,131	-	-	-	-			
602-3420-63400	INFRASTRUCTURE EXPENSES	141,836	149,702	200,000	275,000	244,082	300,000	350,000	250,000
602-3420-65200	COMMUNICATIONS EXPENSE	2,271	999	1,200	1,200	913	1,370	1,500	1,500

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
602-3420-65400	PRINTING & BINDING	-	247	-	-	-			
602-3420-65500	TRAVEL & MEETING EXPENSES	-	188	-	-	-			
602-3420-65600	TRAINING	916	3,438	2,000	2,000	1,217	1,826	3,500	3,500
602-3420-66100	OFFICE SUPPLIES	88	61	-	-	-			
602-3420-66150	BOOKS/PERIODICALS/DVD & VIDEO	108	-	-	-	-			
602-3420-66200	POSTAGE/SHIPPING EXPENSE	64	303	500	500	-			
602-3420-66250	CONSTRUCTION MATERIAL & SUPPLIES	739	173	-	-	-			
602-3420-66350	CHEMICAL & LAB SUPPLIES	-	-	-	-	-			
602-3420-66500	CLOTHING & UNIFORMS	1,173	997	1,000	1,000	-		1,200	1,200
602-3420-66600	GENERAL EXPENSES	38	69	-	-	-			
602-3420-66700	SAFETY & HEALTH EXPENSES	904	811	-	-	60	90	500	500
602-3420-66800	FUEL	10,192	13,001	10,000	10,000	63	95	12,000	12,000
	Total Material & Services	187,604	217,704	258,100	333,100	277,832	350,630	417,500	314,500
	Capital Outlay								
602-3420-73200	CAPITAL EQUIPMENT ACQUISTIONS	99,050	45,076	-	-	-			
602-3420-74200	WASTEWATER CAPITAL EXPENSES	58,371	-	-	-	-			
602-3420-74300	PUMP STATION IMPROVEMENTS	17,961	-	-	-	-			
	Total Capital Outlay	175,382	45,076	-	-	-	-	-	-
TOTAL WASTEWATER COLLECTIONS		576,414	503,083	493,132	568,132	401,799	536,581	704,914	601,914
WASTEWATER CAPITAL PROJECTS - 3450									
	Material & Services								
602-3450-60100	PROFESSIONAL SERVICES	362,646	140,925	-	-	-			
602-3450-60300	LEGAL PROFESSIONAL SERVICES	-	555	-	-	-			
602-3450-60900	OTHER PROFESSIONAL SERVICES	7	-	-	-	-			
602-3450-61200	BUILDING & GROUNDS EXPENSES	831	137	-	-	-			
602-3450-61300	PERMITS/LICENSES EXPENSES	3,667	565	-	-	-			
602-3450-63400	INFRASTRUCTURE EXPENSES	3,463	-	-	-	-			
602-3450-65300	ADVERTISING & MARKETING EXPENSES	690	-	-	-	-			
602-3450-65400	PRINTING & BINDING	21	-	-	-	-			
	Total Material & Services	371,324	142,182	-	-	-	-	-	-
	Capital Outlay								

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
602-3450-70200	EASEMENTS	3,490	-	-	-	-			
602-3450-75200	CONSTRUCTION	798,290	30,486	-	-	-			
	Total Capital Outlay	801,780	30,486	-	-	-	-	-	-
TOTAL WASTEWATER CAPITAL PROJECTS		1,173,104	172,668	-	-	-	-	-	-
WASTEWATER NON DEPARTMENT - 3490									
	Material & Services								
602-3490-60200	FINANCIAL PROFESSIONAL SERVICES	72	133	-	-	151	227	160	200
602-3490-61310	IN LIEU OF FRANCHISE FEES	159,852	176,919	185,850	185,850	130,190	185,850	195,286	155,792
602-3490-65100	INSURANCE	43,741	48,233	54,021	54,021	52,829	52,829	53,000	60,035
602-3490-69701	SERVICES PROVIDED BY PUBLIC WORKS FUND	221,524	272,115	276,197	276,197	184,131	276,197	276,197	414,170
602-3490-69220	SERVICES PROVIDED BY AIRPORT	30,704	30,704	30,704	30,704	20,469	30,704	30,704	30,704
602-3490-69251	SERVICES PROVIDED BY STREETS FUND	160,000	-	-	-	-			
602-3490-69101	SERVICES PROVIDED BY GENERAL FUND	251,414	309,399	309,399	309,399	206,266	309,399	329,340	334,803
	Total Material & Services	867,307	837,503	856,171	856,171	594,037	855,206	884,687	995,704
TOTAL WASTEWATER FUND EXPENDITURES		3,642,887	2,665,258	2,699,458	2,774,458	1,837,798	2,598,487	3,268,221	3,134,009
	Transfers								
602-3490-90251	TRANSFER TO STREET FUND		188,758	188,758	188,758	125,839	35,000	35,000	35,000
602-3490-90302	TRANSFER TO WASTEWATER DEBT SERVICE	437,056	434,906	631,113	631,113	95,257	631,113	631,113	631,113
602-3490-90303	TRANSFER TO GENERAL DEBT SERVICE	31,355	30,863	31,337	31,337	31,337	31,337	31,337	31,337
602-3490-90402	TRANSFER TO CAPITAL PROJECTS	778,000				-			
	For Proj 13019 Aquatic Center							140,000	140,000
602-3490-90403	TRANSFER TO PROP CAPITAL PROJECTS FUND	-		464,139	393,186	393,186	393,186		
	For Proj 13011 Strategic Grant Consulting Services - Chase Park Grants							21,542	21,542
	For Proj P16-WW02 - 2016 Sanitary Sewer Televising Program							132,044	132,044
	For Proj P16-WW04 - SE 3rd Street & Fogarty Sewer Boring							100,000	
	For Proj 11019 Nazarene Church - Grove Street Sewer Extension							220,000	
	For Proj 14008 Demolish old WWTP Bldg. & Filter Bldg. conversion							100,000	
	For Proj 11005 Bay Crossing Sanitary Sewer Foreman							200,000	
	For Proj P16-SC01 SCADA Sys Upgrade Proj-Wastewater Plant							82,000	82,000
	For Proj P16-SC03 SCADA Sys Upgrade Proj-Wastewater Collections							42,000	42,000
	For Proj Utility Rate Study								20,000

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Transfers	1,246,411	654,527	1,315,347	1,244,394	645,619	1,090,636	1,735,036	1,135,036
TOTAL EXPENDITURES & TRANSFERS		4,889,298	3,319,785	4,014,805	4,018,852	2,483,417	3,689,123	5,003,257	4,269,045
602-3490-98100	CONTINGENCY	-	-	250,000	190,202	-			265,766
	CONTINGENCY FOR FUTURE COMMITMENTS								13,659
	ENDING BALANCE	281,124	775,061				892,737		
602-3490-99200	UNAPPROPRIATED ENDING FUND BALANCE	-	-	283,507	283,507	-			216,947
TOTAL WASTEWATER FUND REQUIREMENTS		5,170,422	4,094,846	4,548,312	4,492,561	2,483,417	4,581,860	5,003,257	4,765,417
									-

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

PUBLIC WORKS FUND - 701

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
REVENUES:								
Taxes								
Franchises								
Federal Sources	329							
State Sources								
Miscellaneous Sources								
Services Provided for	727,933	697,484	768,232	768,232	512,155	609,399	817,746	1,028,376
Fees, Fines & Forfeitures								
Investments	40	750	1,000	1,000	699	1,050	1,000	1,000
Miscellaneous	131	1			65	100	99	99
Loan Proceeds								
TOTAL REVENUES:	728,433	698,235	769,232	769,232	512,919	610,549	818,845	1,029,475
EXPENDITURES								
ADMINISTRATION	250,619	224,141	294,932	300,532	186,381	277,124	276,160	290,723
ENGINEERING	387,609	339,789	482,499	476,899	227,268	347,774	644,536	533,554
FLEET MANAGEMENT		20,028	88,119	88,119	1,023	1,030	88,282	88,282
TOTAL EXPENDITURES WITHOUT CONTINGENCY	638,228	583,958	865,550	865,550	414,672	625,928	1,008,978	912,559
CONTINGENCY			100,549	100,549				86,606
TOTAL EXPENDITURES:	638,228	583,958	966,099	966,099	414,672	625,928	1,008,978	999,165
TRANSFERS								
TRANSFER IN								
TRANSFER OUT								
NET TRANSFERS IN & OUT	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	90,205	114,277	(196,867)	(196,867)	98,247	(15,379)	(190,133)	30,310
BEGINNING FUND BALANCE		90,206	196,867	196,867	204,481	204,481	189,102	189,102
UNAPPROPRIATED FUND BALANCE								219,412
ENDING FUND BALANCE	90,205	204,483	-	-		189,102		

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
PUBLIC WORKS FUND - 701									
REVENUES									
701-3110-42050	FEMA GRANT	329	-	-					
703-3310-45251	SERVICE PROVIDED FOR STREET FUND	-	-	150,000	150,000	100,000	150,000	159,668	200,794
701-3110-45601	SERVICES PROVIDED FOR WATER FUND	292,800	309,399	308,833	308,833	205,889	229,417	328,738	413,412
701-3110-45602	SERVICE PROVIDED FOR SEWER FUND	435,133	388,085	309,399	309,399	206,266	229,982	329,340	414,170
701-3110-47001	INTEREST ON INVESTMENTS	40	750	1,000	1,000	699	1,050	1,000	1,000
701-3110-48001	MISCELLANEOUS SALES & SERVICES	131	1			65	100	99	99
TOTAL REVENUES		728,433	698,235	769,232	769,232	512,919	610,549	818,845	1,029,475
701-3110-49901	BEGINNING FUND BALANCE		90,206	196,867	196,867	204,481	204,481	189,102	189,102
TOTAL PUBLIC WORKS FUND RESOURCES		728,433	788,441	966,099	966,099	717,400	815,030	1,007,947	1,218,577
							-		
PUBLIC WORKS ADMINISTRATION									
	Personnel Services								
701-3110-50110	WAGES & SALARIES	115,853	122,984	147,611	147,611	96,875	145,313	131,184	131,184
701-3110-52110	INSURANCE BENEFITS	40,137	34,060	38,819	38,819	26,478	39,717	40,457	40,457
701-3110-52120	FICA	9,287	9,087	11,292	11,292	7,935	11,903	10,036	10,036
701-3110-52130	RETIREMENT	23,837	16,168	30,231	30,231	19,915	29,873	26,866	26,866
701-3110-52150	WORKERS COMPENSATION	657	960	1,694	1,694	1,251	1,251	1,432	1,432
701-3110-52160	UNEMPLOYMENT INSURANCE	1,127	1,388	1,919	1,919	1,430	2,145	787	787
	Total Personnel Services	190,899	184,647	231,566	231,566	153,884	230,202	210,762	210,762
	Total Full Time Equivalent (FTE)	*2.00*	*2.00*	*2.30*	*2.30*			*2.00*	*2.00*
	Material & Services								
701-3110-60200	FINANCIAL PROFESSIONAL SERVICES	-	149	-	-	95	143	150	150
701-3110-60300	LEGAL PROFESSIONAL SERVICES	20,979	10,784	10,000	4,400	-		10,000	5,000
701-3110-60400	EMPLOYMENT SERVICES	-	1,928	2,500	2,500	-		2,500	2,500
701-3110-60900	OTHER PROFESSIONAL SERVICES	182	-	-	-	-			
701-3110-61100	UTILITIES - ELECTRIC	1,900	2,265	2,000	2,000	1,307	1,961	2,000	2,100
701-3110-61110	UTILITIES - GAS HEATING	475	377	400	400	232	348	400	325
701-3110-61300	PERMITS/LICENSES EXPENSES	150	51	130	130	20	30	150	150
701-3110-62100	CLEANING EXPENSES	1,152	305	300	300	169	254	300	350
701-3110-63100	VEHICLE EXPENSES	80	7	-	-	-			

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
701-3110-63200	EQUIPMENT EXPENSES	-	20	100	100	-		100	100
701-3110-63300	MAINTENANCE AGREEMENTS / CONTRACTS	22	-	-	-	-			
701-3110-63410	BACKFLOW PREVENTION	434	889	1,500	1,500	728	1,092	1,500	1,500
701-3110-63420	GREASE TRAP PROGRAM	-	-	1,000	1,000	-		1,000	1,000
701-3110-65100	INSURANCE	-	3,293	3,688	3,688	3,654	3,654	3,850	4,099
701-3110-65200	COMMUNICATIONS EXPENSE	3,291	3,553	3,900	3,900	2,005	3,008	3,900	3,500
701-3110-65400	PRINTING & BINDING	-	-	100	100	-		100	100
701-3110-65500	TRAVEL & MEETING EXPENSES	1,300	1,349	1,500	1,500	554	831	1,500	1,500
701-3110-65550	MEMBERSHIP DUES & FEES	624	687	1,000	1,000	454	681	1,000	1,000
701-3110-65600	TRAINING	1,618	276	1,000	1,000	504	756	1,000	1,000
701-3110-65700	PROGRAMS & PROGRAM SUPPLIES	48	24	350	350	12	18	350	100
701-3110-66100	OFFICE SUPPLIES	544	296	750	750	188	282	750	750
701-3110-66150	BOOKS/PERIODICALS/DVD & VIDEO	95	-	-	-	-			
701-3110-66200	POSTAGE/SHIPPING EXPENSE	526	257	250	250	166	249	250	250
701-3110-66500	CLOTHING & UNIFORMS	120	881	500	500	-		500	500
701-3110-66600	GENERAL EXPENSES	178	185	300	300	941	1,412	1,500	1,000
701-3110-66700	SAFETY & HEALTH EXPENSES	909	500	-	-	70	105	500	500
701-3110-66800	FUEL	56	124	-	-	-			
701-3110-67200	OTHER DATA PROCESSING EXPENSES	1,469	-	-	-	-			
701-3110-69101	SERVICES PROVIDED BY GENERAL FUND	23,565	11,297	32,098	43,298	21,399	32,098	32,098	52,487
	Total Material & Services	59,719	39,494	63,366	68,966	32,497	46,922	65,398	79,961
TOTAL PUBLIC WORKS ADMIN		250,619	224,141	294,932	300,532	186,381	277,124	276,160	290,723
PUBLIC WORKS - ENGINEERING 3120									
	Personnel Services								
701-3120-50110	WAGES & SALARIES	202,584	128,519	246,899	246,899	115,385	176,020	300,836	255,978
701-3120-50120	PART TIME/EXTRA HELP WAGES	576	-	-	-	1,188	1,782		
701-3120-51110	OVERTIME	8,417	4,370	12,000	12,000	8,161	12,242	5,000	5,000
701-3120-52110	INSURANCE BENEFITS	45,106	14,666	56,997	56,997	26,864	39,805	82,907	62,835
701-3120-52120	FICA	17,787	9,471	19,806	19,806	10,698	15,150	23,396	19,965
701-3120-52130	RETIREMENT	39,484	24,898	30,449	30,449	10,334	18,691	35,775	31,737
701-3120-52150	WORKERS COMPENSATION	1,849	3,180	4,251	4,251	3,133	4,240	4,487	3,822
701-3120-52160	UNEMPLOYMENT INSURANCE	2,127	567	3,366	3,366	1,821	2,609	1,835	1,566
	Total Personnel Services	317,929	185,671	373,768	373,768	177,584	270,539	454,236	380,903

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Total Full Time Equivalent (FTE)	*3.58*	*3.58*	*4.50*	*4.50*			*5.50*	*4.50*
	Material & Services								
701-3120-60100	PROFESSIONAL SERVICES	5,093	21,620	25,000	25,000	3,573	14,346	35,000	25,000
701-3120-60300	LEGAL PROFESSIONAL SERVICES	-	103	10,000	4,400	752	1,128	10,000	1,500
701-3120-60400	EMPLOYMENT SERVICES	-	21,643	22,500	22,500	14,498	27,000	40,000	27,000
701-3120-60900	OTHER PROFESSIONAL SERVICES	549	3,955	10,000	10,000	5,991			
701-3120-61100	UTILITIES - ELECTRIC	1,900	2,265	2,000	2,000	1,307	1,961	2,000	2,100
701-3120-61110	UTILITIES - GAS HEATING	462	377	400	400	232	348	400	350
701-3120-61200	BUILDING & GROUNDS EXPENSES	102	169	300	300	413	620	3,500	1,500
701-3120-61300	PERMITS/LICENSES EXPENSES	245	5,127	2,800	2,800	150	150	500	500
701-3120-62100	CLEANING EXPENSES	1,136	305	300	300	184	276	300	350
701-3120-63100	VEHICLE EXPENSES	4,130	1,252	2,500	2,500	2,437	3,656	4,000	4,000
701-3120-63200	EQUIPMENT EXPENSES	620	743	1,000	1,000	2,049	3,074	2,000	2,000
701-3120-63300	MAINTENANCE AGREEMENTS / CONTRACTS	5,882	142	-	-	1,746			
701-3120-64100	LEASE EXPENSES	299	-	200	200	-			
701-3120-65100	INSURANCE	1,222	1,367	1,531	1,531	2,125	2,125	2,250	1,701
701-3120-65200	COMMUNICATIONS EXPENSE	5,543	3,557	2,700	2,700	2,082	4,000	5,700	3,000
701-3120-65300	ADVERTISING & MARKETING EXPENSES	110	-	-	-	-			
701-3120-65400	PRINTING & BINDING	47	3,820	3,250	3,250	1,332	1,998	2,000	2,000
701-3120-65500	TRAVEL & MEETING EXPENSES	404	18	600	600	72	108	600	600
701-3120-65550	MEMBERSHIP DUES & FEES	496	169	800	800	440	660	800	800
701-3120-65600	TRAINING	1,949	150	2,000	2,000	1,645	2,468	3,000	3,000
701-3120-65700	PROGRAMS & PROGRAM SUPPLIES	26	-	-	-	-			
701-3120-66100	OFFICE SUPPLIES	3,582	3,645	2,500	2,500	1,602	2,403	2,500	2,500
701-3120-66150	BOOKS/PERIODICALS/DVD & VIDEO	1,287	-	600	600	157	236	600	600
701-3120-66200	POSTAGE/SHIPPING EXPENSE	113	30	100	100	40	60	100	100
701-3120-66500	CLOTHING & UNIFORMS	277	515	550	550	64	96	550	550
701-3120-66600	GENERAL EXPENSES	144	473	1,800	1,800	1,173	1,760	3,000	2,000
701-3120-66700	SAFETY & HEALTH EXPENSES	231	254	-	-	18	27	500	500
701-3120-66800	FUEL	5,975	3,929	3,500	3,500	2,774	4,161	5,000	5,000
701-3120-67200	OTHER DATA PROCESSING EXPENSES	1,096	4,890	4,300	4,300	2,827	4,574	19,500	19,500
701-3120-69101	SERVICES PROVIDED BY GENERAL FUND	23,565	16,903	-	-	-			
	Total Material & Services	66,484	97,421	101,231	95,631	49,684	77,235	143,800	106,151
	Capital Outlay								

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
701-3120-73100	VEHICLES	-	56,697	-	-	-			
701-3120-73200	CAPITAL EQUIPMENT ACQUISTIONS	3,196	-	2,500	2,500	-			
701-3120-73300	COMPUTER EQUIP ACQUISITION	-	-	5,000	5,000	-		1,500	1,500
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
701-3120-73100	TRUCK (STATE BID)							25,000	25,000
701-3120-73200	SURVEYING TOTAL STATION							20,000	20,000
	Total Capital Outlay	3,196	56,697	7,500	7,500	-	-	46,500	46,500
TOTAL PUBLIC WORKS ENGINEERING		387,609	339,789	482,499	476,899	227,268	347,774	644,536	533,554
PUBLIC WORKS FLEET MANAGEMENT									
	Personnel Services								
701-3130-50110	WAGES & SALARIES	-	10,671	37,644	37,644	-		36,576	36,576
701-3130-51110	OVERTIME	-	26	1,000	1,000	-		1,000	1,000
701-3130-51120	ON CALL	-	-	1,500	1,500	-		1,500	1,500
701-3130-52110	INSURANCE BENEFITS	-	-	18,146	18,146	-		20,021	20,021
701-3130-52120	FICA	-	788	3,071	3,071	-		2,989	2,989
701-3130-52130	RETIREMENT	-	-	3,388	3,388	-		3,292	3,292
701-3130-52150	WORKERS COMPENSATION	-	961	1,198	1,198	880	880	1,020	1,020
701-3130-52160	UNEMPLOYMENT INSURANCE	-	82	522	522	-		234	234
	Total Personnel Services	-	12,528	66,469	66,469	880	880	66,632	66,632
	Total Full Time Equivalent (FTE)		*1.00*	*1.00*	*1.00*			*1.00*	*1.00*
	Material & Services								
701-3130-60900	OTHER PROFESSIONAL SERVICES	-	-	2,000	2,000	-		2,000	2,000
701-3130-61110	UTILITIES - GAS HEATING	-	-	1,500	1,500	-		1,500	1,500
701-3130-61200	BUILDING & GROUNDS EXPENSES	-	627	4,500	4,500	-		4,500	4,500
701-3130-62100	CLEANING EXPENSES	-	-	2,100	2,100	-		2,100	2,100
701-3130-63100	VEHICLE EXPENSES	-	1,254	2,000	2,000	-		2,000	2,000
701-3130-63200	EQUIPMENT EXPENSES	-	1,462	1,200	1,200	-		1,200	1,200
701-3130-63300	MAINTENANCE AGREEMENTS / CONTRACTS	-	-	500	500	-		500	500
701-3130-64200	RENTAL EXPENSES	-	-	1,500	1,500	-		1,500	1,500
701-3130-65200	COMMUNICATIONS EXPENSE	-	348	500	500	143	150	500	500
701-3130-65400	PRINTING & BINDING	-	-	200	200	-		200	200

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701-3130-65500	TRAVEL & MEETING EXPENSES	-	-	500	500	-		500	500
701-3130-65600	TRAINING	-	-	1,000	1,000	-		1,000	1,000
701-3130-66100	OFFICE SUPPLIES	-	-	150	150	-		150	150
701-3130-66200	POSTAGE/SHIPPING EXPENSE	-	-	1,500	1,500	-		1,500	1,500
701-3130-66500	CLOTHING & UNIFORMS	-	115	-	-	-			
701-3130-66600	GENERAL EXPENSES	-	24	1,500	1,500	-		1,500	1,500
701-3130-66800	FUEL	-	246	500	500	-		500	500
701-3130-67200	OTHER DATA PROCESSING EXPENSES	-	-	500	500	-		500	500
701-3130-69101	SERVICES PROVIDED BY GENERAL FUND	-	3,424	-	-	-			
	Total Material & Services	-	7,501	21,650	21,650	143	150	21,650	21,650
TOTAL PUBLIC WORKS FLEET MANAGEMENT		-	20,028	88,119	88,119	1,023	1,030	88,282	88,282
TOTAL PUBLIC WORKS FUND EXPENDITURES		638,228	583,959	865,550	865,550	414,672	625,928	1,008,978	912,559
701-3110-98100	CONTINGENCY	-	-	100,549	100,549	-			73,369
	CONTINGENCY FOR FUTURE COMMITMENTS								13,237
	ENDING BALANCE	90,206	204,481				189,102		
701-3110-99200	UNAPPROPRIATED ENDING FUND BALANCE								219,412
TOTAL PUBLIC WORKS FUND REQUIREMENTS		728,434	788,440	966,099	966,099	414,672	815,030	1,008,978	1,218,577

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
CAPITAL PROJECTS FUND - 402								
REVENUES:								
Taxes								
Franchises								
Federal Sources	18,152	1,820,840	536,630	6,964,431	4,906,135	5,142,596	350,000	350,000
State Sources	341,114	853,328	425,745	712,622	128,800	614,288	1,770,455	1,770,455
Miscellaneous Sources			496,000	496,000		496,000		
Services Provided for								
Fees, Fines & Forfeitures	513,425	517,495	476,334	549,103	354,176	549,103	721,542	580,000
Investments	2,376	27,576	16,000	16,000	27,290	44,623	15,415	15,415
Miscellaneous		5,820	11,769	11,769	36,634	48,403		
Loan Proceeds		8,621,473	2,559,359		31,105		2,919,088	2,919,088
TOTAL REVENUES:	875,067	11,846,532	4,521,837	8,749,925	5,484,140	6,895,013	5,776,500	5,634,958
EXPENDITURES								
CAPITAL PROJECTS - GENERAL	1,617,952	3,182,229	8,905,654	6,803,276	723,997	1,452,503	11,209,720	10,761,720
CAPITAL PROJECTS - SWIM POOL		145,097	7,802,612	7,802,612	272,428	377,952	8,225,884	8,225,884
CAPITAL PROJECTS - AIRPORT		1,531,852		6,632,838	5,545,005	2,996,544	3,353,189	2,683,189
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,617,952	4,859,178	16,708,266	21,238,726	6,541,430	4,826,999	22,788,793	21,670,793
CONTINGENCY			16,000	10,000				58,458
TOTAL EXPENDITURES:	1,617,952	4,859,178	16,724,266	21,248,726	6,541,430	4,826,999	22,788,793	21,729,251
TRANSFERS								
TRANSFER IN	1,719,339	884,261	3,388,106	3,473,106	460,000	3,473,106	1,612,788	1,364,788
TRANSFER OUT		123,000	228,321	51,775	51,775	51,775		
NET TRANSFERS IN & OUT	1,719,339	761,261	3,159,785	3,421,331	408,225	3,421,331	1,612,788	1,364,788
EXCESS REVENUES OVER EXPENDITURES	976,454	7,748,615	(9,042,644)	(9,077,470)	(649,065)	5,489,345	(15,399,505)	(14,729,505)
BEGINNING FUND BALANCE	831,998	1,808,451	9,042,644	9,308,470	9,089,297	9,471,270	14,347,532	14,729,505
RESTRICTED (NS URA FUNDS)			381,973	381,973				
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	1,808,452	9,471,270				14,347,532		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
CAPITAL PROJECTS - GENERAL - 402									
CAPITAL PROJECTS - GENERAL 6110									
RESOURCES									
402-6110-40200	STATE GAS TAX PRORATION	**15,000**	15,000	15,000	15,000		15,000	15,000	15,000
402-6110-40250	NEWPORT GAS TAX PRORATION	176,114	155,463	180,000	180,000	128,800	180,000	155,000	155,000
402-6110-42001	FEDERAL GRANT				557,696		139,424		
402-6110-42050	FEMA GRANT	18,152	263,011	536,630	628,037	531,000	628,037		
402-6110-43003	STATE FUND EXCHANGE	150,000	117,978	108,245	108,245		108,245	109,232	109,232
402-6110-43005	STATE GRANTS		403,265	122,500	122,500		57,500	1,491,223	1,491,223
402-6110-44003	MATCHING FUNDS			496,000	496,000		496,000		
402-6110-45504	INFRASTRUCTURE FEE	513,425	517,495	476,334	549,103	372,081	549,103	721,542	580,000
402-6110-47001	INTEREST ON INVESTMENTS	2,376	3,930	6,000	6,000	1,372	6,000		
402-6110-48007	KSENYIA SIDEWALK DEPOSIT			11,769	11,769		11,769		
402-6110-48500	BOND & LOAN PROCEEDS		339,500	2,559,359		31,105		2,919,088	2,919,088
TOTAL REVENUES		875,067	1,815,642	4,511,837	2,674,350	1,064,358	2,191,078	5,411,085	5,269,543
402-6110-49101	TRANSFER FROM GENERAL FUND	38,187		15,000	15,000	15,000	15,000		
402-6110-49230	TRANSFER FROM ROOM TAX FUND	53,757						415,995	167,995
402-6110-49220	TRANSFER FROM AIRPORT FUND								
402-6110-49251	TRANSFER FROM STREET FUND	180,000							
402-6110-49252	TRANSFER FROM LINE UNDERGROUNDING	20,000						200,000	200,000
402-6110-49211	TRANSFER FROM PUBLIC PARKING FUND							65,000	65,000
402-6110-49253	TRANSFER FROM SDC FUND	349,395		180,000		180,000		87,500	87,500
402-6110-49270	TRANS. FROM NEWPORT URBAN RENEWAL AGE	300,000	421,394	3,193,106	3,193,106		3,193,106	300,000	300,000
402-6110-49602	TRANSFER FROM SEWER FUND	778,000							
	Total Transfers	1,719,339	421,394	3,388,106	3,208,106	195,000	3,208,106	1,068,495	820,495
TOTAL REVENUES & TRANSFERS		2,594,406	2,237,036	7,899,943	5,882,456	1,259,358	5,399,184	6,479,580	6,090,038
402-6110-49901	BEGINNING FUND BALANCE	831,998	1,808,451	1,240,032	972,595		835,234	4,730,140	4,730,140

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	TOTAL BEGINNING FUND BALANCE	831,998	1,808,451	1,240,032	972,595	-	835,234	4,730,140	4,730,140
TOTAL CAPITAL PROJECTS - GENERAL RESOURCES		3,426,404	4,140,463	9,139,975	6,855,051	2,076,687	6,234,418	11,209,720	10,820,178
EXPENDITURES									
	Capital Outlay	1,617,952	3,182,229						
402-6110-75200	*LID Code Update Study*			80,000	80,000			15,000	15,000
	Proj # 13011 Strategic Grant Consulting Service			26,434	49,100	46,316	49,100	23,605	23,605
	Proj # 14006 2014 Street Overlay & Improvements			288,245	288,245	51,730	288,245	264,232	264,232
	Proj # 14007 2014 Sidewalk & Bike Improvements			15,000	15,000		15,000	15,000	15,000
	Proj # 13007 Ksenyia Ridge Sidewalks			35,300	31,340	7,809	31,340	-	-
	Proj # 14002 SW Abalone-Brant Street Improvement Project			2,474,000	2,474,000	199,432	300,000	2,174,000	2,174,000
	Proj # 11024 Hwy 101 Pedestrian Crossing Improvements			189,704	186,263	1,213	1,213	185,050	185,050
	Proj # 11014 So Beach Tsunami Improvement (Phase I)			599,847	592,294	18,937	100,000	492,294	492,294
	Proj # 13010 Agate Beach Recreation & Wayside Improve			139,424	697,120	38,800	38,800	100,624	100,624
	Proj # 14003 SE Ferry Slip Road St. Improvement Project			1,638,000	1,538,000	42,797	100,000	1,438,000	1,438,000
	Proj # 13020 Sam Moore Creek Water Quality & Trail Improve			35,000	50,000	-	50,000	129,550	129,550
	Proj # 12031 7th & Iler Storm Drain Repair			175,000	266,407	144,459	266,407	-	-
	Proj # 13002 NW 6th Street Sewer			264,900	-	-	-	-	-
	Proj # 12015 Bay/Moore Storm Drain			2,854,800	309,562	116,930	150,000	2,949,100	2,949,100
	Proj # 13012 Storm Sewer System Master Plan				29,945	23,121	29,945	20,000	20,000
	Proj # 12018 - Wayfinding Sign Project - Phase 3				6,000	-	-	6,000	6,000
	Proj # 13018 SE 35th & Hwy 101				100,000	32,453	32,453	67,547	67,547
	City Center Park Improvement			90,000	90,000			90,000	90,000
	Proj # 14005 Fire Station Seismic Rehabilitation							1,491,223	1,491,223
	Proj # P16-PP06 Partial Funding of Park System Master Plan							37,500	37,500
	Proj # P16-S08 Nye Beach Turnaround Pavement Rehab							122,200	122,200
	Proj # P16-S09 Harbor Way between Nye St & Abby St.							81,675	81,675
	Proj # P16-S10 NW Oceanview Dr to NW Nye St. Multiuse Path							248,000	
	Proj # P16-S11 Agate Beach State Park to Hwy 101 Trail Connector							29,120	29,120
	Proj # P16-S12 NE 6th Street Right of Way Acquisition							50,000	50,000
	Proj # P16-S14 Ferry Slip Road Utility Line Undergrounding							500,000	500,000
	Proj # 13002 NW 6th Street Sewer							380,000	380,000
	Proj # P16-ST05 NE 7th & Harney Sliplining							100,000	100,000
	Proj # P16-ST06 Storm Sewer Realignment NE Avery Between NE3rd and NE 4th							200,000	

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TOTAL CAPITAL PROJECTS - GENERAL EXPENDITURES		1,617,952	3,182,229	8,905,654	6,803,276	723,997	1,452,503	11,209,720	10,761,720
	Transfers								
	TRANSFER TO PROPRIETARY CAPITAL PROJECTS			228,321	51,775	51,775	51,775	-	
	TRANSFER TO NURA CONSTRUCTION FUND		123,000						
	Total Transfers	-	123,000	228,321	51,775	51,775	51,775	-	-
TOTAL EXPENDITURES & TRANSFERS		1,617,952	3,305,229	9,133,975	6,855,051	775,772	1,504,278	11,209,720	10,761,720
	CONTINGENCY			6,000					58,458
	ENDING BALANCE	1,808,452	835,234				4,730,140		
TOTAL CAPITAL PROJECTS - GENERAL REQUIREMENTS		3,426,404	4,140,463	9,139,975	6,855,051	775,772	6,234,418	11,209,720	10,820,178
									-
CAPITAL PROJECTS - SWIMMING POOL - 6120									
RESOURCES									
402-6120-47001	INTEREST ON INVESTMENTS		23,445	10,000	10,000	25,395	38,100	15,415	15,415
402-6120-48500	BOND & LOAN PROCEEDS		7,900,000						
402-6120-48550	BOND PREMIUM		381,973						
TOTAL REVENUES		-	8,305,418	10,000	10,000	25,395	38,100	15,415	15,415
402-6120-49230	TRANSFER FROM ROOM TAX FUND							150,000	150,000
402-6120-49253	TRANSFER FROM SDC FUNS							100,000	100,000
402-6120-49602	TRANSFER FROM WASTEWATER FUND							140,000	140,000
	Total Transfers	-	-	-	-	-	-	390,000	390,000
TOTAL REVENUES & TRANSFERS		-	8,305,418	10,000	10,000	25,395	38,100	405,415	405,415
402-6120-49901	BEGINNING FUND BALANCE			7,802,612	7,802,612	7,778,348	7,778,348	7,438,496	7,438,496
402-6120-49901	RESERVE - PREMIUM ON POOL BOND			381,973	381,973	381,973	381,973	381,973	381,973

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
TOTAL CAPITAL PROJECTS - SWIMMING POOL RESOURCES		-	8,305,418	8,194,585	8,194,585	8,185,716	8,198,421	8,225,884	8,225,884
EXPENDITURES									
402-6120-75200	*Proj # 13019 - Aquatic Center*		145,097	7,652,612	7,652,612	256,156	361,680	7,940,000	7,940,000
	Proj # 14004 - Aquatic Center Parking Improvements			150,000	150,000	16,272	16,272	285,884	285,884
			145,097	7,802,612	7,802,612	272,428	377,952	8,225,884	8,225,884
TOTAL CAPITAL PROJECTS SWIMMING POOL EXPENDITURES			145,097	7,802,612	7,802,612	272,428	377,952	8,225,884	8,225,884
402-6120-98100	CONTINGENCY			10,000	10,000				
	ENDING BALANCE		8,160,321				7,965,566		
402-6120-99100	RESTRICTED - BOND PREMIUM			381,973	381,973				
TOTAL CAPITAL PROJECTS - SWIMMING POOL REQUIREMENTS		-	8,305,418	8,194,585	8,194,585	272,428	8,343,518	8,225,884	8,225,884
CAPITAL PROJECTS - AIRPORT 6130									
RESOURCES									
402-6130-42001	AVIATION GRANT		1,557,829		5,778,698	4,375,135	4,375,135	350,000	350,000
402-6130-43001	CONNECT OREGON GRANT		161,622		286,877		253,543		
402-6130-47001	INTEREST ON INVESTMENT		201			523	523		
402-6130-48001	MISCELLANEOUS SALES & SERVICES		5,820			33,334	33,334		
402-6130-48008	EASEMENTS					3,300	3,300		
402-6130-49101	TRANSFER FROM GENERAL FUND		462,867						
402-6130-49220	TRANSFER FROM AIRPORT FUND				265,000	265,000	265,000	154,293	154,293
402-6130-49901	BEGINNING FUND BALANCE				533,263	475,715	475,715	2,178,896	2,178,896

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
TOTAL CAPITAL PROJECTS - AIRPORT AIP RESOURCES		-	2,188,339	-	6,863,838	5,153,007	5,406,550	2,683,189	2,683,189
EXPENDITURES									
	Personnel Services					110	110		
	Material & Services		180,771		231,000	33,334	231,000		
	Capital Outlay		1,531,852		6,632,838	5,545,005	2,996,544		
	Proj # 12092 AIP22 RW34 Rehabilitation							990,933	990,933
	Proj # 12094 AIP020 Predesign (PartB) R/W 16-34 Rehab								
	Proj # 12095 - AIP Predesign PAE/SDC & Construction								
	Proj # 14021 FBO Repairs							310,000	310,000
	Proj # 15001 Airport Master Plan							385,000	385,000
	Proj # P16-ACP7 RW 16-34 Rehabilitation AIP 22							997,256	997,256
	Proj # P16-ACP3 Land Acquisition							600,000	
	Proj # 16-ACP5 FBO Main Hangar Door							50,000	
	Proj # 16-ACP6 Perimeter Security Fencing							20,000	
	Total Capital Outlay		1,531,852	-	6,632,838	5,545,005	2,996,544	3,353,189	2,683,189
	ENDING BALANCE		475,715				2,178,896		
TOTAL CAPITAL PROJECTS - AIRPORT REQUIREMENTS		-	2,188,338	-	6,863,838	5,578,449	5,406,550	3,353,189	2,683,189

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
CAPITAL PROJECTS PRIOPRIETARY - 403								
REVENUES:								
Taxes								
Franchises								
Federal Sources								
State Sources			250,000	250,000		250,000	1,000,000	1,000,000
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments			101,000	101,000	2,873	4,567		
Miscellaneous								
Loan Proceeds			7,509,086	7,159,878	5,866,089	7,168,394	8,539,820	8,448,986
TOTAL REVENUES:	-	-	7,860,086	7,510,878	5,868,962	7,422,961	9,539,820	9,448,986
EXPENDITURES								
WATER CAPITAL PROJECTS			5,274,869	5,266,718	1,086,721	2,106,811	5,722,164	5,303,808
WASTEWATER CAPITAL PROJECTS			3,473,225	3,149,735	1,399,459	1,992,175	7,074,417	6,474,417
TOTAL EXPENDITURES WITHOUT CONTINGENCY	-	-	8,748,094	8,416,453	2,486,180	4,098,986	12,796,581	11,778,225
CONTINGENCY			1,000	1,000	7,759			-
TOTAL EXPENDITURES:	-	-	8,749,094	8,417,453	2,493,939	4,098,986	12,796,581	11,778,225
TRANSFERS								
TRANSFER IN			889,008	906,575	512,647	540,755	1,794,661	1,474,661
TRANSFER OUT								
NET TRANSFERS IN & OUT	-	-	889,008	906,575	512,647	540,755	1,794,661	1,474,661
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	3,887,670	3,864,730	(1,462,100)	(854,578)
BEGINNING FUND BALANCE							841,347	842,934
RESTRICTED REVENUE BOND								11,644
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	-	-	-	-		3,650		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
PROPRIETARY CAPITAL PROJECTS - 403									
PROPRIETARY CAPITAL PROJECTS - WATER - 6210									
RESOURCES									
403-6210-42003	OWRD WATER SUPPLY GRANT			250,000	250,000		250,000		
	WATER SMART GRANT							1,000,000	1,000,000
403-6210-47001	INTEREST ON INVESTMENTS			100,000	100,000	2,871	4,567		
403-6210-48500	2014 WATER REVENUE BOND PROCEEDS			4,500,000	4,500,000	4,500,000	1,376,617	3,111,439	3,111,439
403-6210-48551	MISCELLANEOUS LOAN REVENUE					54,800	54,800		
TOTAL REVENUES		-	-	4,850,000	4,850,000	4,557,671	1,685,984	4,111,439	4,111,439
403-6210-49301	TRANSFER FROM BONDED DEBT FUND			109,189	109,189	109,189	109,189		
403-6210-49402	TRANSFER FROM CAP PROJ FUND			228,321	51,775	51,775	51,775		
403-6210-49601	TRANSFER FR. WATER FUND			87,359	263,513	263,513	263,513	1,157,075	1,177,075
	Total Transfers	-	-	424,869	424,477	424,477	424,477	1,157,075	1,177,075
TOTAL REVENUES & EXPENDITURES		-	-	5,274,869	5,274,477	4,982,148	2,110,461	5,268,514	5,288,514
403-6210-49901	BEGINNING FUND BALANCE							3,650	3,650
403-6210-49901	RESERVED REVENUE BOND								
	Other Eligible Revenue Bond Funded Projects						3,123,383	11,644	11,644
	Revenue Bond Issuance Cost								
	Misc. Loan Revenue								
TOTAL PROPRIETARY CAPITAL PROJECTS - WATER RESOURCES		-	-	5,274,869	5,274,477	4,982,148	5,233,844	5,283,808	5,303,808
EXPENDITURES:								-	
	Proj # 13011 - Strategic Grant Consulting Service			26,433	49,100	45,424	45,450	25,192	25,192
	Proj # 14011 Water SCADA System Implementation Project			94,000	94,000	24,993	84,000		
	Proj # 11025 Big Creek Dam Assessment (Phase II & III)			401,890	394,131	164,252	394,131		
	Proj # 11018 NE 71st Street Water Tank & Pump Station			1,747,586	1,266,585	47,117	200,000	2,037,139	2,037,139
	Proj # 12013 Lakewood Hills Pump Station Replacement			525,911	644,564	518,781	648,938		
	Proj # 12029 Fixed Base Metering System (Year 1 of 3)			500,000	500,000	33,048	350,000	1,150,000	1,150,000

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	Proj # 14013 WTP Hallway Expansion			30,000	30,000		5,000	25,000	25,000
	Proj # 14014 Old WTP Demolition/Construction of Storage			200,000	200,000			200,000	200,000
	Proj # 14105 Water Distribution System Flushing Plan			40,000	40,000			40,000	40,000
	Proj # 14016 Candletree Pump Station Flushing Plan			500,000	100,000			500,000	450,000
	Proj # 14017 Calgon Carbon Garnulate Activated Carbon (GAC)			283,000	283,000	22,327	270,525		
	Proj # 14018 Emergency Generator			326,250	326,250			330,000	330,000
	Proj # 13014 Water Rights Revisions (Rocky Creek)				34,300	28,767	28,767	5,533	5,533
	Proj # 10010 Water Treatment Plant				146,402	146,402			
	Proj # P16-SC2 SCADA System Upgrade Project WTP							73,000	73,000
	Proj # 11025 Big Creek Dam Preliminary Design							451,300	451,300
	Proj # P16-W02 NE 3rd/Yaquina Heights Drive Water Line Install							250,000	250,000
	Proj # 14012 Pave Parking Lot at Water Treatment Plant							60,000	60,000
	Proj # 12010 Yaquina Hts Tank Interior recoating & handrails							100,000	100,000
	Proj # P16-W11 Golf Course Drive Water Improvement Project							100,000	-
	Proj #16-W13 Fluoridation Equipment at Water Plant							300,000	-
	Proj # 13013 Seal Rock Water District Intertie Project							75,000	75,000
	Utility Rate Study								20,000
	Bonded Loan Cost			80,000	80,000	55,610	80,000		
	Other Eligible Revenue Bond Projects/Misc Loan Revenue			519,799	1,078,386				11,644
TOTAL EXPENDITURES		-	-	5,274,869	5,266,718	1,086,721	2,106,811	5,722,164	5,303,808
	CONTINGENCY				7,759				
	Other Eligible Revenue Bond Funded Projects						3,123,383		
	ENDING BALANCE						3,650		
TOTAL PRIOPRIETARY CAPITAL PROJECTS - WATER EXPENDITURES		-	-	5,274,869	5,274,477	1,086,721	5,233,844	5,722,164	5,303,808
							-		
PROPRIETARY CAPITAL PROJECTS - WASTEWATER - 6220									
RESOURCES									
403-6220-47001	INTEREST ON INVESTMENTS			1,000	1,000	2			
403-6220-48500	CWSRF LOAN #1			2,559,086	2,659,878	1,311,289	2,613,594	4,862,547	4,862,547
	CWSRF LOAN #2							475,000	475,000
	NON POINT CWSRF LOAN			450,000					

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
TOTAL REVENUES		-	-	3,010,086	2,660,878	1,311,291	2,613,594	5,337,547	5,337,547
403-6220-49101	TRANSFER FROM GENERAL FUND				96,621	20,942	51,542		
403-6220-49602	TRANSFER FROM WASTEWATER FUND			464,139	393,236	67,228	164,736	637,586	297,586
	Total Transfers	-	-	464,139	489,857	88,170	216,278	637,586	297,586
TOTAL REVENUES & TRANSFERS		-	-	3,474,225	3,150,735	1,399,461	2,829,872	5,975,133	5,635,133
	BEGINNING FUND BALANCE							839,284	839,284
TOTAL PROPRIETARY CAPITAL PROJECTS - WASTEWATER RESOURCES			-	3,474,225	3,150,735	1,399,461	2,829,872	6,814,417	6,474,417
EXPENDITURES:									
	Proj # 13011 Strategic Grant Consulting Service			26,433	49,100	45,424	43,863	25,192	25,192
	Proj # 13008 Wastewater System Master Plan			28,293	161,651	13,493	50,000	111,651	111,651
	Proj # 12024 Big Creek Wastewater Lift Station Force Main			1,905,796	1,805,077	1,100,175	1,600,000		
	Proj # 12025 Big Creek Wastewater Lift Station Force Replacement			613,903	691,001	211,114	175,897	2,346,128	2,346,128
	Proj # 11019 Nazarene Church - Grove St. Sewer Extension			60,000	3,297	3,246	3,247	220,000	
	Proj # 14008 Demolish Old Wastewater Treatment Bldg.			50,000				100,000	
	Proj # 14020 Nye Beach Screen & Grinder Pump			125,000				200,000	200,000
	Proj # 14009 Schooner Creek Wastewater Lift Station			163,800	163,800			1,794,000	1,794,000
	Proj # 14010 Cross Connection Correction Project			500,000					
	Proj # 13009 Sanitary sewer Televising Program				213,036	20,942	111,688		
	Proj # 13015 Smoke Testing Program				45,907		828	45,079	45,079
	Proj # 11002 Agate Beach Sanitary Sewer				16,866	5,065	5,065		
	Proj # P16-WW02 2016 Sanitary Sewer Televising Program							132,044	132,044
	Proj # P16-WW04 SE 3rd St. & Fogarty Sewer Boring							100,000	
	Proj # P16-WW10 NE 7th & Douglas & Hurbert between 3rd & 6th							275,000	275,000
	Proj # 11005 Bay Crossing Sanitary Sewer Forcemain							200,000	
	Proj # P16-SC01 SCADA System Upgrade Project WWTP							82,000	82,000
	Proj # P16-SC03 SCADA System Upgrade Project Wastewater Collection							42,000	42,000
	Proj # 16-WW05 Gravity Sanitary Sewer Upgrade-NW 48th to Big Creek LS							1,401,323	1,401,323
	Utility Rate Study								20,000
TOTAL PRIOPRIETARY CAPITAL PROJECTS - WASTEWATER			-	3,473,225	3,149,735	1,399,459	1,990,588	7,074,417	6,474,417
	CONTINGENCY			1,000	1,000				

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
	ENDING BALANCE						839,284		
TOTAL PRIOPRIETARY CAPITAL PROJECTS - WASTEWATER EXPENDITURES			-	3,474,225	3,150,735	1,399,459	2,829,872	7,074,417	6,474,417
									-

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
			RESERVE FUND - 404					
REVENUES:								
Taxes								
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments		513			945	1,425	2,050	2,050
Miscellaneous		25,000						
Loan Proceeds								
TOTAL REVENUES:	-	25,513	-	-	945	1,425	2,050	2,050
EXPENDITURES								
RESERVE - POLICE							40,000	40,000
RESERVE - FIRE			425,000	425,000			425,000	425,000
RESERVE - LIBRARY								
TOTAL EXPENDITURES WITHOUT CONTINGENCY	-	-	425,000	425,000	-	-	465,000	465,000
CONTINGENCY								
TOTAL EXPENDITURES:	-	-	425,000	425,000	-	-	465,000	465,000
TRANSFERS								
TRANSFER IN		295,000	180,000	180,000	120,000	180,000	180,000	180,000
TRANSFER OUT								
NET TRANSFERS IN & OUT	-	295,000	180,000	180,000	120,000	180,000	180,000	180,000
EXCESS REVENUES OVER EXPENDITURES	-	320,513	(245,000)	(245,000)	120,945	181,425	(282,950)	(282,950)
BEGINNING FUND BALANCE			320,000	320,000	320,513	320,513	501,938	501,938
RESTRICTED (NS URA FUNDS)			75,000	75,000				218,988
UNAPPROPRIATED FUND BALANCE								
ENDING FUND BALANCE	-	320,513				501,938		

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
RESERVE FUND - 404									
REVENUES									
404-5110-47001	INTEREST ON INVESTMENTS - Police		81			112	175		
404-5120-47001	INTEREST ON INVESTMENTS - Fire		416			808	1,212	2,000	2,000
404-5130-47001	INTEREST ON INVESTMENTS - Library		16			25	38	50	50
405-5120-48001	MISCELLANEOUS SALES & SERVICE - Fire		25,000						
TOTAL REVENUES			25,513	-	-	945	1,425	2,050	2,050
404-5110-49101	TRANSFER FROM GENERAL FUND - Police		35,000	30,000	30,000	20,000	30,000	30,000	30,000
404-5120-49101	TRANSFER FROM GENERAL FUND - Fire		250,000	150,000	150,000	100,000	150,000	150,000	150,000
404-5130-49101	TRANSFER FROM GENERAL FUND - Library		10,000						
	Total Transfers	-	295,000	180,000	180,000	120,000	180,000	180,000	180,000
TOTAL REVENUES & TRANSFERS			320,513	180,000	180,000	120,945	181,425	182,050	182,050
404-5110-49901	BEGINNING FUND BALANCE - Police			35,000	35,000	35,081	35,081	65,256	65,256
404-5120-49901	BEGINNING FUND BALANCE - Fire			275,000	275,000	275,416	275,416	426,628	426,628
404-5130-49901	BEGINNING FUND BALANCE - Library			10,000	10,000	10,016	10,016	10,054	10,054
	Total Beginning Fund Balance	-	-	320,000	320,000	320,513	320,513	501,938	501,938
TOTAL RESERVES RESOURCES		-	320,513	500,000	500,000	441,458	501,938	683,988	683,988
POLICE RESERVE - 5110									
	Capital Outlay								
	CAPITAL OUTLAY REQUESTED FOR FISCAL YEAR 2015-2016								
404-5110-70005	LOCKERS							40,000	40,000
	Total Capital Outlay	-	-	-	-	-	-	40,000	40,000
TOTAL POLICE RESERVE		-	-	-	-	-	-	40,000	40,000
FIRE RESERVE - 5120									
	Capital Outlay								
404-5120-73100	VEHICLES			425,000	425,000			425,000	425,000
	Total Capital Outlay	-	-	425,000	425,000	-	-	425,000	425,000

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
TOTAL FIRE RESERVE		-	-	425,000	425,000	-	-	425,000	425,000
TOTAL RESERVE FUND EXPENDITURES		-	-	425,000	425,000	-	-	465,000	465,000
	ENDING FUND BALANCE		320,513				501,938		
404-5110-99100	RESERVE FOR FUTURE CAPITAL - Police			65,000	65,000			55,256	55,256
404-5120-99100	RESERVE FOR FUTURE CAPITAL - Fire							153,628	153,628
404-5130-99100	RESERVE FOR FUTURE CAPITAL - Library			10,000	10,000			10,104	10,104
TOTAL RESERVE FUND REQUIREMENTS		-	320,513	500,000	500,000	-	501,938	683,988	683,988

Fund/ Dept	Item No.	Description	Proposed or Activity No.	Expense Acct No.	Department Requested	City Manager Proposed	Revenue Source	Revenue Amount	Revenue Acct No.
		GENERAL FUND - 101							
General Fund / Police									
	PD1	Impound Yard Storage Building	**P-16-PD01**	101-1070-72100	20,000	20,000	General Fund	20,000	
					20,000	20,000		20,000	
General Fund / Fire									
	FI1	Training Facilities (Classroom Bldg)	**P-16-FI01**	101-1090-71200	100,000		General Fund		
	FI2	Paving Drill Ground	**P-16-FI02**	101-1090-71200	85,000		General Fund		
	FI3	Station 3200 (Main Station) Covered Walkway Repair	**P-16-FI03**	101-1090-71200	30,000		General Fund		
	FI4	Station 3400 (Agate Beach Station) Rebuilding of Stairs	**P-16-FI04**	101-1090-71200	20,000	20,000	General Fund	20,000	
	FI5	Station 3400 (Agate Beach Station) ADA Upgrades	**P-16-FI05**	101-1090-71200	5,000	5,000	General Fund	5,000	
	FI6	Station 3400 (Agate Beach Station) Security gate & fence	**P-16-FI06**	101-1090-71200	8,000		General Fund		
	FI7	Station 3400 (Agate Beach Station) Kitchen shower & Bunk Facilities	**P-16-FI07**	101-1090-71200	25,000		General Fund		
					273,000	25,000		25,000	
General Fund / Library									
	LI1	Library Teen Space	**P-16-LI01**	101-1100-71200	150,000	150,000	Newport Public Library Foundation	100,000	
							General Fund	50,000	
	LI2	Library Lightpole Installation	**P-16-LI02**	101-1100-72100	50,000	50,000	General Fund	50,000	
	LI3	Library Elevator Reconditioning	**P-16-LI03**	101-1100-71200	55,000		General Fund		
					255,000	200,000		200,000	
General Fund / Facilities Capital Projects									
	FM1	Don Davis Gazebo Bollards	**P-16-FM01**	101-1320-71200	25,000	25,000	General Fund	25,000	
	FM2	Performing Arts Center Boiler Replacement	**P-16-FM02**	101-1320-71200	60,000	60,000	General Fund	60,000	
	FM3	Outside restroom lighting upgrades & partition repair	**P-16-FM03**	101-1320-71200	5,000	5,000	General Fund	5,000	
	FM4	City Hall Heating System Replacement	**14001**	101-1320-73200	275,000	275,000	General Fund-Reserve NS URA	270,610	
							General Fund	4,390	
	FM5	Fire Station SE Equipment Wall	**P-16-FM05**	101-1320-71200	6,000		General Fund		
	FM7	Park Maintenance Equipment Shed	**P-16-FM07**	101-1320-71100	11,000	11,000	General Fund	11,000	
	FM8	PAC Storage Shed Roof Replacement	**P-16-FM08**	101-1320-71200	20,000	20,000	General Fund	20,000	
	FM9	City Hall Window Replacement	**P-16-FM09**	101-1320-71200	20,000	20,000	General Fund	20,000	
					422,000	416,000		416,000	

Fund/ Dept	Item No.	Description	Proposed or Activity No.	Expense Acct No.	Department Requested	City Manager Proposed	Revenue Source	Revenue Amount	Revenue Acct No.
General Fund /Park Capital Projects									
	PM1	Replace Agate Beach Playground Equipment	**P-16-PM01**	101-1340-74600	100,000		General Fund		
	PM2	Coast Park Restroom	**P-16-PM02**	101-1340-71100	45,000		Room Tax Fund		
	PM3	Frank Wade Park - Tennis Court Renovation	**P-16-PM03**	101-1340-74600	250,000		General Fund		
	PM4	Lucky Gap Trail at Agate Beach	**P-16-PM04**	101-1340-74600	10,000	10,000	Room Tax Fund	10,000	101-1900-49230
	PM5	Betty Wheeler Field & Frank Wade Park Parking Lot Sealcoat	**P-16-PM05**	101-1340-74900	40,000		General Fund		
					445,000	10,000		10,000	
			TOTAL GENERAL FUND		1,415,000	671,000		671,000	
				PARKS & RECREATION FUND - 201					
Parks & Recreation / 60+ Activity Center									
	PR1	Siding replacement - North entrance	**P-16-PR01**	201-4130-71200	27,367		Parks & Recreation Fund		
	PR2	Awning installation & ADA Doors	**P-16-PR02**	201-4130-71200	16,480	16,480	Parks & Recreation Fund	16,480	
	PR3	Replace windows due to age (32)	**P-16-PR03**	201-4130-71200	10,000	10,000	Parks & Recreation Fund	10,000	
					53,847	26,480		26,480	
Parks & Recreation / Recreation Center									
	PR4	Control desk & vestibule upgrade	**P-16-PR04**	201-4160-71200	62,000	62,000	Parks & Recreation Fund	62,000	
	PR5	Window upgrade (28)	**P-16-PR05**	201-4160-71200	12,705	12,705	Parks & Recreation Fund	12,705	
	PR6	Gym Floor	**P-16-PR06**	201-4160-71200	5,282	5,282	Parks & Recreation Fund	5,282	
	PR7	Roof Repair	**P-16-PR07**	201-4160-71200	7,800	7,800	Parks & Recreation Fund	7,800	
					87,787	87,787		87,787	
			TOTAL PARKS & RECREATION FU		141,634	114,267		114,267	
				PUBLIC PARKING FUND - 211					
Public Parking Fund									
	PP4	Newport Business District Parking Study	**P-16-PP04**	101-1400-60900	15,000	15,000	General Fund (Part of CDD Budget)	15,000	
				211-4540-60900	15,000	15,000	Public Parking Fund - Bay Front	15,000	
				211-4520-60900	10,000	10,000	Public Parking Fund - Nye Beach	10,000	
				211-4530-60900	5,000	5,000	Public Parking Fund - City Center	5,000	
			TOTAL PUBLIC PARKING FUND		45,000	45,000		45,000	

Fund/ Dept	Item No.	Description	Proposed or Activity No.	Expense Acct No.	Department Requested	City Manager Proposed	Revenue Source	Revenue Amount	Revenue Acct No.
				SDC FUND - 253					
SDC Fund									
	PP5	Update to SDC Methodology	**P-16-PP05**	253-3660-60100	25,000	25,000	SDC Fund - Administration	25,000	
			TOTAL SDC FUND		25,000	25,000		25,000	
				NEWPORT URBAN RENEWAL AGENCY - SOUTH BEACH					
NURA Fund									
	S13	SB ROW Acquisition	**P-16-S13**	270-9120-70100	115,000	115,000	SB URA Construction Fund	115,000	
			TOTAL NEWPORT URBAN RENEV		115,000	115,000		115,000	
				CAPITAL PROJECTS FUND - 601					
Capital Projects - General									
	FM6	Fire State Seismic Rehabilitation	**14005**	101-1320-71200	1,491,223	1,491,223	IFA Grant	1,491,223	402-6110-43005
	PP1	Strategic Grant Consulting Services - Chase Park Grants	**13011**	402-6110-75200	23,605	23,605	Infrastructure Fee	21,542	402-6110-45504
				402-6110-75200			Capital Projects-General BB	2,063	402-6110-49901
	PP6	Partial Funding of Park System Master Plan	**P-16-PP06**	402-6110-75200	37,500	37,500	SDC Fund - Administration	37,500	402-6110-49253
	PP7	LID Code Update Study	**P-16-PP07**	402-6110-75200	15,000	15,000	Capital Projects-General BB	15,000	402-6110-49901
	S1	2015-2016 Street Overlays & Improvements	**P-16-S01**	402-6110-75200	264,232	264,232	Newport Gas Tax	155,000	402-6110-40250
				402-6110-75200			ODOT Fund Exchange	109,232	402-6110-43003
	S2	2015-2016 Sidewalk & Bicycle Improvements	**P-16-S02**	402-6110-75200	15,000	15,000	State Gas Tax	15,000	402-6110-40200
	S3	SE Ferry Slip Road Street Improvement Project	**14003**	402-6110-75200	1,438,000	1,438,000	Capital Projects-General BB	1,438,000	402-6110-49901
	S4	South Beach Tsunami Improvement (Phase II)	**11014**	402-6110-75200	492,294	492,294	Capital Projects-General BB	492,294	402-6110-49901
	S5	SW Abalone Brant Street Improvement Project	**14002**	402-6110-75200	2,174,000	2,174,000	Capital Projects-General BB	2,174,000	402-6110-49901
	S6	Agate Beach Recreation & Wayside Improvements	**13010**	402-6110-75200	100,624	100,624	Capital Projects-General BB	100,624	402-6110-49901
	S7	SE 35th & Hwy 101 Signalization Improvements	**13018**	402-6110-75200	67,547	67,547	Capital Projects-General BB	67,547	402-6110-49901
	S8	Nye Beach Turnaround Pavement Rehabilitation	**P-16-S08**	402-6110-75200	122,200	122,200	Room Tax Fund	97,200	402-6110-49230
							Public Parking Fund - Nye Beach District	25,000	402-6110-49211

Fund/ Dept	Item No.	Description	Proposed or Activity No.	Expense Acct No.	Department Requested	City Manager Proposed	Revenue Source	Revenue Amount	Revenue Acct No.
	S9	Harbor Way between Nye Street the hospital on Abby Street	**P-16-S09**	601-6110-75200	81,675	81,675	Room Tax Fund	41,675	402-6110-49230
							Public Parking Fund - Bay Front District	40,000	402-6110-49211
	S10	NW Oceanview Drive to NW Nye Street Multiuse Path	**P-16-S10**	601-6110-75200	248,000		Room Tax Fund		
	S11	Agate Beach State Park to Hwy 101 Trail Connector	**P-16-S11**	601-6110-75200	29,120	29,120	Room Tax Fund	29,120	402-6110-49230
	S12	NE 6th Street Right of Way Acquisition	**P-16-S12**	601-6110-70100	50,000	50,000	SDC Fund - Streets	50,000	402-6110-49253
	S14	Ferry Slip Road Utility Line Undergrounding	**P-16-S14**	601-6110-75200	500,000	500,000	SB URA Construction Fund	300,000	402-6110-49270
							Line Undergrounding Fund	200,000	402-6110-49252
	S15	Wayfinding Sign Project - Phase 3	**12018**	601-6110-75200	6,000	6,000	Capital Projects-General BB	6,000	402-6110-49901
	S16	Hwy 101 Pedestrian Crossing Improvements	**11024**	601-6110-75200	185,050	185,050	Capital Projects-General BB	185,050	402-6110-49901
	ST1	Storm Sewer System Master Plan	**13012**	601-6110-75200	20,000	20,000	Infrastructure Fee	20,000	402-6110-45504
	ST2	Sam Moore Creek Water Quality & Trail Improvements	**13020**	601-6110-75200	129,550	129,550	DEQ SRF Non-Point Loan	129,550	402-6110-48500
	ST3	Bay Blvd, SE Moore Drive, SE Fogarty Street & SE 4th Street	**12015**	601-6110-75200	2,949,100	2,949,100	Capital Projects-General BB	159,562	402-6110-49901
							DEQ SRF Non-Point Loan	2,789,538	402-6110-48500
	ST4	NW 6th Street Storm Sewer	**13002**	601-6110-75200	380,000	380,000	Infrastructure Fee	380,000	402-6110-45504
	ST5	NE 7th & Harney Sliplining	**P-16-ST05**	601-6110-75200	100,000	100,000	Infrastructure Fee	100,000	402-6110-45504
	ST6	Storm Sewer Realignment NE Avery Between NE 3rd & NE 4th	**P-16-ST06**	601-6110-75200	200,000		Infrastructure Fee		
		City Center Park Improvement		601-6110-75200	90,000	90,000	Capital Projects-General BB	90,000	402-6110-49901
					11,209,720	10,761,720		10,761,720	
Capital Projects - Swimming Pool									
	PP2	Aquatic Center	**13019**	601-6120-75200	7,940,000	7,940,000	Capital Projects - Swim Pool BB	7,302,612	402-6120-49901
							Wastewater Fund	140,000	402-6120-49601
							SDC Fund - Parks	100,000	402-6120-49253
							Swim Pool Bond Premium	381,973	402-6120-49901
							Interest	15,415	402-6120-47001
	PP3	Aquatic Center Parking Improvements	**14004**	601-6120-75200	285,884	285,884	Capital Projects - Swim Pool BB	135,884	402-6120-49901
							Room Tax Fund	150,000	402-6120-49230
					8,225,884	8,225,884		8,225,884	
Capital Projects - Airport Capital Projects									
	ACP1	FBO Building Repairs	**14021**	601-6130-72100	310,000	310,000	Capital Projects - Airport	190,707	402-6130-49901
							Airport Fund	119,293	402-6130-49220
	ACP2	Airport Master Plan	**15001**	601-6130-60900	385,000	385,000	FAA Discretionary Funding	350,000	402-6130-42001
							Airport Fund	35,000	402-6130-49220
	ACP3	Land Acquisition	**P16-ACP3**	601-6130-70001	600,000		FAA Discretionary Funding		
							Airport Fund		
	ACP4	RW 16-34 Rehabilitation	**12092**	601-6130-74700	990,933	990,933	Capital Projects - Airport	990,933	402-6130-49901
	ACP5	FBO Main Hangar Door	**P16-ACP5**	601-6130-72100	50,000		Airport Fund		
	ACP6	Perimeter Security Fencing Repairs	**P16-ACP6**	601-6130-72100	20,000		Airport Fund		
	ACP7	RW 16-34 Rehabilitation AIP 22	**P16-ACP7**	601-6130-72100	997,256	997,256	Capital Projects - Airport	997,256	402-6130-49901

Fund/ Dept	Item No.	Description	Proposed or Activity No.	Expense Acct No.	Department Requested	City Manager Proposed	Revenue Source	Revenue Amount	Revenue Acct No.
					3,353,189	2,683,189		2,683,189	
			TOTAL CAPITAL PROJECTS FUND		22,788,793	21,670,793		21,670,793	
		PROPRIETARY CAPITAL PROJECTS - 602							
Proprietary Capital Projects - Water									
	PP1	Strategic Grant Consulting Services - Chase Park Grants	**13011**		25,192	25,192	Proprietary Cap Proj - Water BB	3,650	403-6210-49901
							Water Fund	21,542	403-6210-49601
	SC2	SCADA System Upgrade Project - Water Treatment Plant	**P-16-SC2**	602-6210-75200	73,000	73,000	2015 Water Revenue Bond	73,000	403-6210-49901
	W1	Big Creek Dams Preliminary Design	**11025**	602-6210-75200	451,300	451,300	2015 Water Revenue Bond	451,300	403-6210-49901
	W2	NE 3rd / Yaquina Heights Drive Water Line Install	**P-16-W02**	602-6210-75200	250,000	250,000	Water Fund	250,000	403-6210-49601
	W3	NE 71st Street Water Tank & Pump Station	**11018**	602-6210-75200	2,037,139	2,037,139	2015 Water Revenue Bond	2,037,139	403-6210-49901
	W4	Pave Parking Lot at Water Treatment Facility	**14012**	602-6210-75200	60,000	60,000	Water Fund	60,000	403-6210-49601
	W5	Candletree Pump Station Replacement	**14016**	602-6210-75200	500,000	450,000	2015 Water Revenue Bond	450,000	403-6210-49901
	W6	Yaquina Hts Tank Interior recoating & handrails	**12010**	602-6210-60900	100,000	100,000	2015 Water Revenue Bond	100,000	403-6210-49901
	W7	Fixed base Metering System	**12029**	602-6210-75200	1,150,000	1,150,000	Water Fund	150,000	403-6210-49601
							Water Smart Grant	1,000,000	403-6210-42003
	W8	Emergency Generator	**14018**	602-6210-75200	330,000	330,000	Water Fund	330,000	403-6210-49601
	W9	Old WTP Demolition/Construction of Storage Garage	**14014**	602-6210-75200	200,000	200,000	Water Fund	200,000	403-6210-49601
	W10	Water Distribution System Flushing Plan	**14015**	602-6210-60900	40,000	40,000	Water Fund	40,000	403-6210-49601
	W11	Golf Course Drive Water Impr Project	**P-16-W11**	602-6210-60900	100,000		2015 Water Revenue Bond	-	
	W12	WTF Hallway Expansion	**14013**	602-6210-75200	25,000	25,000	Water Fund	25,000	403-6210-49601
	W13	Fluoridation Equipment at Water Plant	**P-16-W13**	602-6210-75200	300,000		2015 Water Revenue Bond	-	
	W14	Seal Rock Water District Intertie Project	**13013**	602-6210-75200	75,000	75,000	Water Fund	75,000	403-6210-49601
		Water Rights Revisions	**13014**	602-6210-75200	5,533	5,533	Water Fund	5,533	403-6210-49601
		Utility Rate Study		602-6210-69100		20,000	Water Fund	20,000	403-6210-49601
					5,722,164	5,292,164		5,292,164	
Proprietary Capital Projects - Wastewater									
	PP1	Strategic Grant Consulting Services - Chase Park Grants	**13011**		25,192	25,192	Proprietary Cap Proj - Wastewater BB	3,650	403-6220-49901
							Wastewater Fund	21,542	403-6220-49602
	WW1	Wastewater System Master Plan	**13008**	602-6220-60900	111,651	111,651	Proprietary Cap Proj - Wastewater BB	111,651	403-6220-49901
	WW2	2016 Sanitary Sewer Televising Program	**P-16-WW02**	602-6220-75200	132,044	132,044	Wastewater Fund	132,044	403-6220-49602
	WW3	Big Creek Wastewater Lift Station Replacement	**12025**	602-6220-75200	2,346,128	2,346,128	DEQ SRF Loan #1	1,831,024	403-6220-48500
							Proprietary Cap Proj - Wastewater BB	515,104	403-6220-49901
	WW4	SE 3rd Street & Fogarty Sewer Boring	**P-16-WW04**	602-6220-75200	100,000		2016 Wastewater Revenue Bond		
	WW5	Gravity Sanitary Sewer Upgrade-NW 48th to Big Creek LS	**P-16-WW05**	602-6220-75200	1,401,323	1,401,323	DEQ SRF Loan #1	1,401,323	403-6220-48500
	WW6	Nazarene Church-Grove Street Sewer Extension	**11019**	602-6220-75200	220,000	220,000	Wastewater Fund	220,000	403-6220-49602

Fund/ Dept	Item No.	Description	Proposed or Activity No.	Expense Acct No.	Department Requested	City Manager Proposed	Revenue Source	Revenue Amount	Revenue Acct No.
	WW7	Nye Beach PS Screen & Grinder	**11020**	602-6220-75200	200,000	200,000	DEQ SRF Loan #2	200,000	403-6220-48500
	WW8	Demolish old WWT Bldg & filter building conversion ** Police & Fire also have funds for this project	**14008**	602-6220-75200	100,000		2016 Wastewater Revenue Bond		
	WW9	Schooner Creek Wastewater Lift Station Foremain Replacement	**P-16-WW09**	602-6220-75200	1,794,000	1,794,000	Proprietary Cap Proj - Wastewater BB	163,800	403-6220-49901
							DEQ SRF Loan #1	1,630,200	403-6220-48500
	WW10	NE 7th & Douglas & Hurbert between 3rd & 6th	**P-16-WW10**	602-6220-75200	275,000	275,000	DEQ SRF Loan #2	275,000	403-6220-48500
	WW11	Bay Crossing Sanitary Sewer Forcemain	**11005**	602-6220-75200	200,000		2016 Wastewater Revenue Bond		
	WW12	Smoke Testing Program	**13015**	602-6220-75200	45,079	45,079	Proprietary Cap Proj - Wastewater BB	45,079	403-6220-49901
	SC1	SCADA System Upgrade Project - Wastewater Plant	**P-16-SC01**	602-6220-75200	82,000	82,000	Wastewater Fund	82,000	
	SC3	SCADA System Upgrade Project - Wastewater Collection	**P-16SC03**	602-6220-75200	42,000	42,000	Wastewater Fund	42,000	
		Utility Rate Study		602-6210-69100		20,000	Wastewater Fund	20,000	403-6210-49601
					7,074,417	6,694,417		6,694,417	
			TOTAL PROPRIETARY CAPITAL P		12,796,581	11,986,581		11,986,581	
TOTAL CAPITAL PROJECTS BY FUND/DEPARTMENT					37,327,008	34,627,641		34,627,641	

CAPITAL OUTLAY PROJECTS SCHEDULE
BY REVENUE SOURCE
FISCAL YEAR 2015-2016

Fund/ Dept	Proposed or Activity No.	Revenue Source	Description	Revenue Amount	Fund Total
GENERAL FUND - 101					
	P-16-PD01	General Fund	Impound Yard Storage Building	20,000	
	P-16-FI04	General Fund	Station 3400 (Agate Beach Station) Rebuilding of Stairs	20,000	
	P-16-FI05	General Fund	Station 3400 (Agate Beach Station) ADA Upgrades	5,000	
	P-16-LI01	General Fund	Library Teen Space	50,000	
	P-16-LI02	General Fund	Library Lightpole Installation	50,000	
	P-16-FM01	General Fund	Don Davis Gazebo Bollards	25,000	
	P-16-FM02	General Fund	Performing Arts Center Boiler Replacement	60,000	
	P-16-FM03	General Fund	Outside restroom lighting upgrades & partition repair	5,000	
	P-16-FM07	General Fund	Park Maintenance Equipment Shed	11,000	
	P-16-FM08	General Fund	PAC Storage Shed Roof Replacement	20,000	
	P-16-FM09	General Fund	City Hall Window Replacement	20,000	
	P-16-PP04	General Fund (Part of CDD Budget)	Newport Business District Parking Study	15,000	
	14001	General Fund	City Hall Heating System Replacement	4,390	
	14001	General Fund-Reserve NS URA	City Hall Heating System Replacement	270,610	
			TOTAL GENERAL FUND:		576,000
PARKS & RECREATION - 201					
	P-16-PR02	Parks & Recreation	60+ Activity Ctr - Awning installation & ADA Doors	16,480	
	P-16-PR03	Parks & Recreation	60+ Activity Ctr - Replace windows due to age (32)	10,000	
	P-16-PR04	Parks & Recreation	Rec Ctr - Control desk & vestibule upgrade	62,000	
	P-16-PR05	Parks & Recreation	Rec Ctr - Window upgrade (28)	12,705	
	P-16-PR06	Parks & Recreation	Rec Ctr - Gym Floor	5,282	
	P-16-PR07	Parks & Recreation	Rec Ctr - Roof Repair	7,800	
			TOTAL PARKS & RECREATION FUND:		114,267

CAPITAL OUTLAY PROJECTS SCHEDULE
BY REVENUE SOURCE
FISCAL YEAR 2015-2016

Fund/ Dept	Proposed or Activity No.	Revenue Source	Description	Revenue Amount	Fund Total
PUBLIC PARKING FUND - 211					
	P-16-PP04	Public Parking - Bay Front	Newport Business District Parking Study	15,000	
	P-16-S09	Public Parking - Bay Front	Harbor Way between Nye Street the hospital on Abby Street	40,000	
	P-16-PP04	Public Parking - City Center	Newport Business District Parking Study	5,000	
	P-16-PP04	Public Parking - Nye Beach	Newport Business District Parking Study	10,000	
	P-16-S08	Public Parking - Nye Beach	Nye Beach Turnaround Pavement Rehabilitation	25,000	
			TOTAL PUBLIC PARKING FUND:		95,000
AIRPORT FUND - 220					
	14021	Capital Projects - Airport BB	FBO Building Repairs	119,293	
	15001	Capital Projects - Airport BB	Airport Master Plan	35,000	
			TOTAL AIRPORT FUND		154,293
ROOM TAX FUND - 230					
	P-16-PM04	Room Tax Fund	Lucky Gap Trail at Agate Beach	10,000	
	P-16-S08	Room Tax Fund	Nye Beach Turnaround Pavement Rehabilitation	97,200	
	P-16-S09	Room Tax Fund	Harbor Way between Nye Street the hospital on Abby Street	41,675	
	P-16-S11	Room Tax Fund	Agate Beach State Park to Hwy 101 Trail Connector	29,120	
	14004	Room Tax Fund	Aquatic Center Parking Improvements	150,000	
			TOTAL ROOM TAX FUND:		327,995
LINE UNDERGROUNDING FUND - 252					
	P-16-S14	Line Undergrounding Fund	Ferry Slip Road Utility Line Undergrounding	200,000	
			TOTAL LINE UNDERGROUNDING FUND:		200,000

CAPITAL OUTLAY PROJECTS SCHEDULE
BY REVENUE SOURCE
FISCAL YEAR 2015-2016

Fund/ Dept	Proposed or Activity No.	Revenue Source	Description	Revenue Amount	Fund Total
SDC FUND - 253					
	P-16-PP05	SDC Fund - Administration	Update to SDC Methodology	25,000	
	P-16-PP06	SDC Fund - Administration	Partial Funding of Park System Master Plan	37,500	
	P-16-S12	SDC Fund - Streets	NE 6th Street Right of Way Acquisition	50,000	
	13019	SDC Fund - Parks	Aquatic Center	100,000	
			TOTAL SDC FUND		212,500
NEWPORT URBAN RENEWAL AGENCY - 270					
	P-16-S13	SB URA Construction	SB ROW Acquisition	115,000	
	P-16-S14	SB URA Construction	Ferry Slip Road Utility Line Undergrounding	300,000	
			TOTAL NEWPORT URBAN RENEWAL AGENCY:		415,000
CAPITAL PROJECTS FUND- General - 402-6110					
	13011	Proprietary Cap Proj - Wastewater BB	Strategic Grant Consulting Services - Chase Park Grants	2,063	
	P-16-PP07	Capital Projects-General BB	LID Code Update Study	15,000	
	14003	Capital Projects-General BB	SE Ferry Slip Road Street Improvement Project	1,438,000	
	11014	Capital Projects-General BB	South Beach Tsunami Improvement (Phase II)	492,294	
	14002	Capital Projects-General BB	SW Abalone Brant Street Improvement Project	2,174,000	
	13010	Capital Projects-General BB	Agate Beach Recreation & Wayside Improvements	100,624	
	P-16-S07	Capital Projects-General BB	SE 35th & Hwy 101 Signalization Improvements	67,547	
	12018	Capital Projects-General BB	Wayfinding Sign Project - Phase 3	6,000	
	11024	Capital Projects-General BB	Hwy 101 Pedestrian Crossing Improvements	185,050	
	12015	Capital Projects-General BB	Bay Blvd, SE Moore Drive, SE Fogarty Street & SE 4th Street	159,562	
		Capital Projects-General BB	City Center Park Improvements	90,000	
			TOTAL CAPITAL PROJECTS - GENERAL BEGINNING FUND BALANCE:		4,730,140

CAPITAL OUTLAY PROJECTS SCHEDULE
BY REVENUE SOURCE
FISCAL YEAR 2015-2016

Fund/ Dept	Proposed or Activity No.	Revenue Source	Description	Revenue Amount	Fund Total
CAPITAL PROJECTS FUND - Swimming Pool - 402-6120					
	13019	Capital Projects - Swim Pool BB	Aquatic Center	7,302,612	
	14004	Capital Projects - Swim Pool BB	Aquatic Center Parking Improvements	135,884	
	13019	Swim Pool Bond Premium	Aquatic Center	381,973	
		Swim Pool Bond Interest	Aquatic Center	15,415	
			TOTAL CAPITAL PROJECTS - SWIMMING POOL BEGINNING FUND BALANCE:		7,835,884
CAPITAL PROJECTS FUND - Airport Projects 402-6130					
	14021	Capital Projects - Airport BB	FBO Building Repairs	190,707	
	12092	Capital Projects - Airport BB	RW16-34 Rehabilitation	990,933	
	P16-ACP7	Capital Projects - Airport BB	RW16-34 Rehabilitation AIP22	997,256	
			TOTAL CAPITAL PROJECTS - AIRPORT BEGINNING FUND BALANCE:		2,178,896
PROPRIETARY CAPITAL PROJECTS FUND - Water - 403-6210					
	13011	Proprietary Cap Proj - Water BB	Strategic Grant Consulting Services - Chase Park Grants	3,650	
			TOTAL PROPRIETARY CAPITAL PROJECTS - WATER BEGINNING FUND BALANCE:		3,650
PROPRIETARY CAPITAL PROJECTS FUND - Wastewater - 403-4220					
	13011	Proprietary Cap Proj - Wastewater BB	Strategic Grant Consulting Services - Chase Park Grants	3,650	
	13008	Proprietary Cap Proj - Wastewater BB	Wastewater System Master Plan	111,651	
	12025	Proprietary Cap Proj - Wastewater BB	Big Creek Wastewater Lift Station Replacement	515,104	
	P-16-WW09	Proprietary Cap Proj - Wastewater BB	Schooner Creek Wastewater Lift Station Forcemain Replacement	163,800	
	13015	Proprietary Cap Proj - Wastewater BB	Smoke Testing Program	45,079	
			TOTAL PROPRIETARY CAPITAL PROJECT - WASTEWATER BEGINNING FUND BALANCE:		839,284

CAPITAL OUTLAY PROJECTS SCHEDULE
BY REVENUE SOURCE
FISCAL YEAR 2015-2016

Fund/ Dept	Proposed or Activity No.	Revenue Source	Description	Revenue Amount	Fund Total
WATER FUND - 601					
	13011	Water Fund	Strategic Grant Consulting Services - Chase Park Grants	21,542	
	12029	Water Fund	Fixed Base Metering System	150,000	
	14013	Water Fund	WTP Hallway Expansion	25,000	
	14014	Water Fund	Old WTP Demolition/Construction of Storage	200,000	
	14015	Water Fund	Water Distribution System Flushing Plan	40,000	
	14018	Water Fund	Emergency Generator	330,000	
	13014	Water Fund	Water Rights Revisions	5,533	
	P16-W02	Water Fund	NE 3rd/Yaquinia Heights Drive Water Line Install	250,000	
	14012	Water Fund	Pave Parking Lot at Water Treatment Plant	60,000	
	13013	Water Fund	Seal Rock Water District Intertie Project	75,000	
		Water Fund	Utility Rate Study	20,000	
			TOTAL WATER FUND:		1,177,075
WASTEWATER FUND - 602					
	13011	Wastewater Fund	Strategic Grant Consulting Services - Chase Park Grants	21,542	
	13019	Wastewater Fund	Aquatic Center	140,000	
	P-16-WW02	Wastewater Revenue Bond	2016 Sanitary Sewer Televising Program	132,044	
	P-16-SC01	Wastewater Revenue Bond	SCADA System Upgrade Project - Wastewater Plant	82,000	
	P-16SC03	Wastewater Revenue Bond	SCADA System Upgrade Project - Wastewater Collection	42,000	
		Wastewater Fund	Utility Rate Study	20,000	
			TOTAL WASTEWATER FUND:		437,586
					140,000
DEQ SRF LOAN # 1					297,586
	12025	DEQ SRF Loan	Big Creek Wastewater Lift Station Replacement	1,831,024	

CAPITAL OUTLAY PROJECTS SCHEDULE
BY REVENUE SOURCE
FISCAL YEAR 2015-2016

Fund/ Dept	Proposed or Activity No.	Revenue Source	Description	Revenue Amount	Fund Total
	P-16-WW05	DEQ SRF Loan	Gravity Sanitary Sewer Upgrade-NW 48th to Big Creek LS	1,401,323	
	P-16-WW09	DEQ SRF Loan	Schooner Creek Wastewater Lift Station Forceman Replacement	1,630,200	
			TOTAL DEQ SRF LOAN #1:		4,862,547
DEQ SRF LOAN # 2					
	11020	Wastewater Revenue Bond	Nye Beach PS Screen & Grinder	200,000	
	P-16-WW10	Wastewater Revenue Bond	NE 7th & Douglas & Hurbert between 3rd & 6th	275,000	
			TOTAL DEQ SRF LOAN #2:		475,000
DEQ SRF NON-POINT LOAN					
	13020	DEQ SRF Non-Point Loan	Sam Moore Creek Water Quality & Trail Improvements	129,550	
	12015	DEQ SRF Non-Point Loan	Bay Blvd, SE Moore Drive, SE Fogarty Street & SE 4th Street	2,789,538	
			TOTAL DEQ SRF NON-POINT LOAN:		2,919,088
FAA DISCRETIONARY FUNDING					
	15001	FAA Discretionary Funding	Airport Master Plan	350,000	
			TOTAL IFA GRANT:		350,000
IFA GRANT					
	14005	IFA Grant	Fire State Seismic Rehabilitation	1,491,223	
			TOTAL IFA GRANT:		1,491,223
INFRASTRUCTURE FEE					
	13011	Infrastructure Fee	Strategic Grant Consulting Services - Chase Park Grants	21,542	

Fund/ Dept	Proposed or Activity No.	Revenue Source	Description	Revenue Amount	Fund Total
	13012	Infrastructure Fee	Storm Sewer System Master Plan	20,000	
	13002	Infrastructure Fee	NW 6th Street Storm Sewer	380,000	
	P-16-ST05	Infrastructure Fee	NE 7th & Harney Sliplining	100,000	
			TOTAL INFRASTRUCTURE FEE:		521,542
NEWPORT GAS TAX					
	P-16-S01	Newport Gas Tax	2015-2016 Street Overlays & Improvements	155,000	
			TOTAL NEWPORT GAS TAX:		155,000
NEWPORT PUBLIC LIBRARY FOUNDATION					
	P-16-LI01	Newport Public Library Foundation	Library Teen Space	100,000	
			TOTAL NEWPORT PUBLIC LIBRARY FOUNDATION:		100,000
ODOT FUND EXCHANGE					
	P-16-S01	ODOT Fund Exchange	2015-2016 Street Overlays & Improvements	109,232	
			TOTAL ODOT FUND EXCHANGE:		109,232
OREGON STATE GAS TAX					
	P-16-S02	State Gas Tax	2015-2016 Sidewalk & Bicycle Improvements	15,000	
			TOTAL OREGON STATE GAS TAX:		15,000
2015 WATER REVENUE BOND					
	P-16-SC2	Water Revenue Bond	SCADA System Upgrade Project - Water Treatment Plant	73,000	
	11025	Water Revenue Bond	Big Creek Dams Preliminary Design	451,300	
	11018	Water Revenue Bond	NE 71st Street Water Tank & Pump Station	2,037,139	

CAPITAL OUTLAY PROJECTS SCHEDULE
BY REVENUE SOURCE
FISCAL YEAR 2015-2016

Fund/ Dept	Proposed or Activity No.	Revenue Source	Description	Revenue Amount	Fund Total
	14016	Water Revenue Bond	Candletree Pump Station Replacement	450,000	
	12010	Water Revenue Bond	Yaquina Hts Tank Interior recoating & handrails	100,000	
			TOTAL WATER REVENUE BOND:		3,111,439
WATER SMART GRANT					
	12029	Water Smart Grant	Fixed base Metering System	1,000,000	
			TOTAL WATER SMART GRANT:		1,000,000
TOTAL CAPITAL PROJECTS BY REVENUE SOURCE				34,407,641	34,845,227

DEPARTMENT REQUEST FOR CAPITAL OUTLAY - EQUIPMENT
Fiscal Year 2015-2016

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
General Fund	**Finance**	1	Mail machine replacement (Serial 0042284)	1	5,000	5,000			101-1050-73200
			Total Finance		5,000	5,000	-	-	
General Fund	**Police**		E-ticketing	1	40,000	40,000			101-1070-73300
			Lockers	1	40,000				Reserve Fund
			Detective Vehicle	1	30,000	30,000			101-1070-73100
			Patrol Vehicle & outfit costs	2	110,000	55,000			101-1070-73100
			Mobile Data Computers	3	10,000	6,000			101-1070-73300
			Total Police		**230,000**	**131,000**	**-**	**-**	
General Fund	**Fire**		Cardiac monitor	1	37,275	37,275			101-1090-73200
			Fire hose	1	8,000				101-1090-73200
			Training videos - FF1 & FF2	1	6,535				101-1090-73300
			Training videos - Vehicle extrication	1	2,070				101-1090-73300
			Turnout gear, helmets & boots	12	28,392	28,392			101-1090-73200
			Durable EMS Equipment	various	5,000	5,000			101-1090-73200
			EMS Jackets	20	6,000	6,000			101-1090-73200
			Combination pumper truck	1	400,000				Reserve Fund (Budgeted in FY 2014/15)
			Outfit new combination pumper truck	1	33,000				Reserve Fund (Budgeted in FY 2014/15)
			Total Fire		**526,272**	**76,667**	**-**	**-**	
General Fund	**IT**		Dell Servers	6	30,000	30,000			101-1025-73300
			HR Software and training	1	4,875				101-1025-73300
			Caselle Support and software upgrades	1	27,360	27,360			101-1025-67100
			KGW Camera	1	10,000				Room Tax
			Swim Upgrades	1	15,000	15,000			101-1025-67100
			City Hall Camera upgrade	1	7,500				101-1025-67101
			Access Control	1	30,000				101-1025-67102
			Council laptops/tablets	1	7,000	7,000			101-1025-67103
			Conference Room AV (projector)	1	3,000	3,000			101-1025-67104
			ID Maker kit (printer, camera software	1	3,000				101-1025-67105
			ONP Security Cameras	1	12,000				101-1025-67106
			Recreation Center Security Cameras	1	10,000				101-1025-67107

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
			Wireless ONP hangers	1	10,000				101-1025-67108
			Fiber NYEB to PAC replacement	1	4,000	4,000			101-1025-67109
			PAC Fiber to City Hall	1	15,000				101-1025-67110
			MS EA True-Up	1	4,000	4,000			101-1025-67111
			Agenda Management Software	1	20,000	20,000			101-1025-67112
			Lease Payments	1	80,000	80,000			101-1025-67113
			Chambers EV Streaming	1	60,000				101-1025-67114
	Total Information Tech				**352,735**	**190,360**	**-**	**-**	
General Fund	**Parks Maintenance**		F450 Ford Pickup	1	62,933	62,933			101-1330-73100
			Hyster fork lift (Share Cost w/Streets & Water)	1	15,840	15,840			101-1330-73200
	Total Parks Maintenance				78,773	78,773	-	-	
TOTAL GENERAL FUND - Capital Outlay Capital Equipment Category					**1,192,780**	**481,800**	**-**	**-**	
Parks & Recreation	**Recreation Center**		Precor EFX Elliptical Crosstrainer	1	10,628	10,628			201-4150-73200
			Precor Recumbent Bike	1	7,100	7,100			201-4150-73200
			Used Container van	1	12,250	12,250			201-4150-73200
	Total Recreation Center				**29,978**	**29,978**	**-**	**-**	
TOTAL PARKS & RECREATION - Capital Outlay Capital Equipment Category					**29,978**	**29,978**	**-**	**-**	
Airport Fund	**Operates**		Conference Table, Chair, New Pilot Lounge Tables	1	12,326	12,326			220-4210-74700
	Tpta; Emgomeeromg				**12,326**	**12,326**	**-**	**-**	
TOTAL AIRPORT FUND - Capital Outlay Capital Equipment Category					**12,326**	**24,652**	**-**	**-**	
Public Works Admin	**Engineering**		Truck (State bid)	1	25,000	25,000			701-3120-73100
			Surveying total station	1	20,000	20,000			701-3120-73200
	Total Engineering				**45,000**	**45,000**	**-**	**-**	
TOTAL PUBLIC WORKS FUND - Capital Outlay Capital Equipment Category					**45,000**	**90,000**	**-**	**-**	

Requesting Fund	Department	Priority	Description	Qty	Department Request	City Manager Proposed	Budget Committee Approved	City Council Adopted	Funding Expense Category
Streets Fund	**Maintenance**		Dynapac roller	1	39,500	39,500			251-3210-73200
			Hyster fork lift (Share Cost w/Parks & Water)	1	15,840	15,840			251-3210-73200
			Total Street Maintenance		**55,340**	**55,340**	**-**	**-**	
TOTAL STREET FUND - Capital Outlay Capital Equipment Category					**55,340**	**110,680**	**-**	**-**	
Water Fund	**Water Plant**		Bulk chemical tank	1	10,000	10,000			601-3310-73200
			4 x 4 Utility Vehicle	1	12,000	12,000			601-3310-73100
			Total Water Treatment		**22,000**	**22,000**	**-**	**-**	
	Distribution		F550 XL Crew Cab W/Utility Box & Crane	1	75,000	75,000			601-3320-73100
			Hyster fork lift (Share Cost w/Parks & Streets)	1	15,840	15,840			601-3320-73200
			Total Water Distribution		**90,840**	**90,840**	**-**	**-**	
TOTAL WATER FUND - Capital Outlay Capital Equipment Category					**112,840**	**90,840**	**-**	**-**	
Wastewater Fund	**WW Plant**		F350 Ford Pickup	1	33,761	33,761			602-3410-73100
			Caterpillar Front End Loader	1	210,000	210,000			602-3410-73200
			DanFoss 350 HP VFD	2	31,000	31,000			602-3410-73200
			Cornell 350 HP Pump	1	65,000	65,000			602-3410-73200
			Total Wastewater Plant		**339,761**	**339,761**	**-**	**-**	
TOTAL WASTEWATER FUND - Capital Outlay Capital Equipment Category					**339,761**	**33,761**	**-**	**-**	
CAPITAL OUTLAY - CAPITAL EQUIPMENT CATEGORY - ALL FUNDS					4,173,585				

CITY OF NEWPORT, OREGON
SCHEDULE OF DEBT PRINCIPAL TRANSACTIONS
for the fiscal year ended June 30, 2015

	Interest Rate	Date of Issue	Years of Maturity	Outstanding July 1, 2014	Issued During Year	Matured/ Paid off During Year	Outstanding June 30, 2015
GOVERNMENTAL ACTIVITIES							
2013 General Obligation-Swimming Pool	2.00-4.00	12/19/13	2013-2033	$ 7,900,000	$ -	$ 50,000	$ 7,850,000
2007B Series LoCap (1)	3.90-5.00	10/04/07	2007-2024	200,000	-	15,000	185,000
2009B Series LoCap (1)	1.00-3.50	09/15/09	2009-2019	1,340,000	-	255,000	1,085,000
2013 North Side Fire Station	5.00		2013-2018	239,756	-	12,980	226,776
2007 Bond SB URA - 4B Project	5.25	10/04/07	2007-2017	321,000	-	102,000	219,000
2008 Bond SB URA - So Beach Improvements	4.25	05/28/08	2008-2018	1,145,000	-	270,000	875,000
2010B Series SB URA Obligation	2.00-4.25	07/14/10	2010-2023	$ 5,840,000	-	570,000	5,270,000
2015A&B Series URA Obligation	2.45-3.45	03/26/15	2024-2025	-	5,457,000	-	5,457,000
Total governmental activities				$ 16,985,756	$ 5,457,000	$ 1,274,980	$ 21,167,776
BUSINESS-TYPE ACTIVITIES							
2009A General Obligation-Water Bonds	3.50-500	03/31/09	2009-2020	$ 4,855,000	-	640,000	$ 4,215,000
2009B General Obligation-Water Bonds	3.50	03/31/09	2009-2020	9,630,541		-	9,630,541
2008 General Obligation-Wastewater Bonds	3.50	04/16/08	2008-2019	4,240,000	-	785,000	3,455,000
2007 Seal Rock Water District	4.75	12/08/07	2007-2037	846,913	-	20,208	826,705
2010A Series Obligation- Wastewater	2.00-4.25	07/14/10	2010-2023	3,975,000	-	415,000	3,560,000
2015 Loan Agreement - Water	3.95	12/16/14	2033-2034	-	4,554,800	-	4,554,800
Total business-type activities				$ 23,547,454	$ 4,554,800	$ 1,860,208	$ 26,242,046

(1) Oregon Economic Development Department

CITY OF NEWPORT, OREGON
SCHEDULE OF DEBT INTEREST TRANSACTIONS
for the fiscal year ended June 30, 2015

	Interest Rate	Date of Issue	Outstanding July 1, 2014	Interest on Debt Issued, During Year	Interest Retired Year	Outstanding June 30, 2015
GOVERNMENTAL ACTIVITIES						
2013 General Obligation-Swimming Pool	2.00-4.00	12/19/13	$ -	$ 3,872,301	$ 426,907	$ 3,445,394
2007B Series LoCap (1)	3.90-5.00	10/04/07	55,209		9,584	45,625
2009B Series LoCap (1)	1.00-3.50	09/15/09	128,175		39,965	88,210
2013 North Side Fire Station	5.00		36,335		11,693	24,642
2007 Bond SB URA - 4B Project	5.25	10/04/07	34,230		16,853	17,378
2008 Bond SB URA - So Beach Improvements	4.25	05/28/08	124,100		48,663	75,438
2010B Series SB URA Obligation	2.00-4.25	07/14/10	1,071,125		207,563	863,563
2015A&B Series URA Obligation	2.45-3.45	03/26/15	-	1,048,842	-	1,048,842
Total governmental activities			$ 1,449,174	$ 4,921,143	$ 761,226	$ 5,609,090
BUSINESS-TYPE ACTIVITIES						
2009A General Obligation-Water Bonds	3.50-500	03/31/09	$ 775,950	$ -	$ 202,225	$ 573,725
2009B General Obligation-Water Bonds	3.50	03/31/09	12,639,459	-	-	12,639,459
2008 General Obligation-Wastewater Bonds	3.50	04/16/08	456,575	-	148,400	308,175
2007 Seal Rock Water District	4.75	12/08/07	558,087	-	39,792	518,295
2010A Series Obligation- Wastewater	2.00-4.25	07/14/10	803,431	-	156,406	647,025
2015 Loan Agreement - Water	3.95	12/15/14	-	2,064,940	-	2,064,940
Total business-type activities			$15,233,502	$ 2,064,940	$ 546,823	$ 16,751,618
						1,345,000

(1) Oregon Economic Development Department

CITY OF NEWPORT, OREGON
SCHEDULE OF FUTURE DEBT PRINCIPAL AND INTEREST REQUIREMENTS
GOVERMENTAL ACTIVITIES
June 30, 2015

Years of	Total Requirements			General Obligation Swimming Pool, Series 2013		2007 LoCap		2009 LoCap		2013 No Side Fire Hall	
Maturity	Principal	Interest	Total	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015-2016	1,465,644	586,060	2,051,704	195,000	293,419	15,000	8,875	260,000	33,590	13,644	11,029
2016-2017	1,691,342	718,390	2,409,732	215,000	289,519	15,000	8,125	265,000	26,440	14,342	10,331
2017-2018	1,915,791	620,446	2,536,237	240,000	283,069	20,000	7,250	275,000	18,490	198,791	3,282
2018-2019	1,682,000	555,807	2,237,807	270,000	275,869	20,000	6,250	285,000	9,690	-	-
2019-2020	1,268,000	500,513	1,768,513	295,000	265,069	20,000	5,250	-	-	-	-
2020-2021	1,447,000	449,474	1,896,474	320,000	253,269	20,000	4,250	-	-	-	-
2021-2022	1,802,000	393,518	2,195,518	345,000	240,469	25,000	3,125	-	-	-	-
2022-2023	1,613,000	329,282	1,942,282	375,000	226,669	25,000	1,875	-	-	-	-
2023-2024	1,150,000	277,538	1,427,538	405,000	211,669	25,000	625	-	-	-	-
2024-2025	1,395,000	243,073	1,638,073	435,000	195,469	-	-	-	-	-	-
2025-2026	1,448,000	206,503	1,654,503	465,000	182,419	-	-	-	-	-	-
2026-2027	495,000	167,888	662,888	495,000	167,888	-	-	-	-	-	-
2027-2028	530,000	151,800	681,800	530,000	151,800	-	-	-	-	-	-
2028-2029	570,000	130,600	700,600	570,000	130,600	-	-	-	-	-	-
2029-2030	610,000	107,800	717,800	610,000	107,800	-	-	-	-	-	-
2030-2031	650,000	83,400	733,400	650,000	83,400	-	-	-	-	-	-
2031-2032	695,000	57,400	752,400	695,000	57,400	-	-	-	-	-	-
2032-2033	740,000	29,600	769,600	740,000	29,600	-	-	-	-	-	-
	$21,167,776	$ 5,609,090	$26,776,867	$ 7,850,000	$ 3,445,394	$ 185,000	$ 45,625	$ 1,085,000	$ 88,210	$ 226,776	$ 24,642

South Beach URA 2007 SB Bond - 4B Project		South Beach URA 2008 Bond So Beach Improve		South Beach URA 2010 A & B Series Obligations		South Beach URA 2015 A & B Series Obligations		Years of
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Maturity
107,000	11,498	280,000	37,188	595,000	190,463	-	-	2015-2016
112,000	5,880	290,000	25,288	660,000	177,075	120,000	175,733	2016-2017
-	-	305,000	12,963	775,000	150,675	102,000	144,717	2017-2018
-	-	-	-	975,000	122,800	132,000	141,198	2018-2019
-	-	-	-	670,000	93,550	283,000	136,644	2019-2020
-	-	-	-	480,000	65,075	627,000	126,881	2020-2021
-	-	-	-	565,000	44,675	867,000	105,249	2021-2022
-	-	-	-	550,000	19,250	663,000	81,488	2022-2023
-	-	-	-	-	-	720,000	65,244	2023-2024
-	-	-	-	-	-	960,000	47,604	2024-2025
-	-	-	-	-	-	983,000	24,084	2025-2026
-	-	-	-	-	-	-	-	2026-2027
-	-	-	-	-	-	-	-	2027-2028
-	-	-	-	-	-	-	-	2028-2029
-	-	-	-	-	-	-	-	2029-2030
-	-	-	-	-	-	-	-	2030-2031
-	-	-	-	-	-	-	-	2031-2032
-	-	-	-	-	-	-	-	2032-2033
$ 219,000	$ 17,378	$ 875,000	$ 75,438	$ 5,270,000	$ 863,563	$ 5,457,000	$ 1,048,842	

CITY OF NEWPORT, OREGON
SCHEDULE OF FUTURE DEBT PRINCIPAL AND INTEREST REQUIREMENTS
BUSINESS-TYPE ACTIVITIES
June 30, 2015

Years of	Total Requirements			"General Obligation" 2009A Water		"General Obligation" 2009B Water		"General Obligation" 2008 Wastewater	
Maturity	Principal	Interest	Total	Principal	Interest	Principal	Interest	Prinicpal	Fee
2015-2016	1,986,189	482,999	2,469,188	725,000	179,825	-	-	815,000	120,925
2016-2017	2,117,218	413,195	2,530,413	810,000	154,450	-	-	845,000	92,400
2017-2018	2,258,296	332,541	2,590,838	900,000	122,050	-	-	880,000	62,825
2018-2019	2,419,427	239,260	2,658,688	1,010,000	78,900	-	-	915,000	32,025
2019-2020	1,987,020	645,442	2,632,463	770,000	38,500	706,407	498,593	-	-
2020-2021	1,669,662	1,023,688	2,693,350	-	-	1,137,806	937,195	-	-
2021-2022	1,653,240	1,099,910	2,753,150	-	-	1,100,080	1,034,920	-	-
2022-2023	1,355,003	1,170,834	2,525,838	-	-	1,070,476	1,129,524	-	-
2023-2024	1,064,571	1,260,429	2,325,000	-	-	1,033,610	1,231,390	-	-
2024-2025	1,025,353	1,369,647	2,395,000	-	-	992,889	1,342,111	-	-
2025-2026	987,935	1,477,065	2,465,000	-	-	953,895	1,451,105	-	-
2026-2027	951,195	1,583,805	2,535,000	-	-	915,503	1,559,498	-	-
2027-2028	915,569	1,694,431	2,610,000	-	-	878,144	1,671,857	-	-
2028-2029	880,975	1,804,025	2,685,000	-	-	841,733	1,783,268	-	-
2029-2030	41,147	18,853	60,000	-	-	-	-	-	-
2030-2031	43,145	16,855	60,000	-	-	-	-	-	-
2031-2032	45,240	14,760	60,000	-	-	-	-	-	-
2032-2033	47,436	12,564	60,000	-	-	-	-	-	-
2033-2034	49,739	10,261	60,000	-	-	-	-	-	-
2034-2035	52,154	7,846	60,000	-	-	-	-	-	-
2035-2036	54,686	5,314	60,000	-	-	-	-	-	-
2036-2037	57,340	2,660	60,000						
2037-2038	24,706	294	25,000						
	$ 21,687,246	$ 14,686,679	$ 36,373,925	$ 4,215,000	$ 573,725	$ 9,630,541	$ 12,639,459	$ 3,455,000	$ 308,175

Seal Rock Water Loan		2010A Series Obligations Loan		2014 Series Obligations Loan		Years of
Principal	Interest	Principal	Interest	Principal	Interest	Maturity
21,189	38,811	425,000	143,438	131,174	199,813	2015-2016
22,218	37,782	440,000	128,563	159,402	171,585	2016-2017
23,296	36,704	455,000	110,963	165,825	165,162	2017-2018
24,427	35,573	470,000	92,763	172,507	158,480	2018-2019
25,613	34,387	485,000	73,963	179,459	151,528	2019-2020
26,856	33,144	505,000	53,350	186,690	144,297	2020-2021
28,160	31,840	525,000	33,150	194,213	136,774	2021-2022
29,527	30,473	255,000	10,838	202,039	128,948	2022-2023
30,961	29,039	-	-	210,180	120,807	2023-2024
32,464	27,536	-	-	218,650	112,337	2024-2025
34,040	25,960	-	-	227,460	103,527	2025-2026
35,693	24,307	-	-	236,626	94,361	2026-2027
37,425	22,575	-	-	246,161	84,826	2027-2028
39,242	20,758	-	-	256,080	74,907	2028-2029
41,147	18,853	-	-	266,399	64,588	2029-2030
43,145	16,855	-	-	277,134	53,853	2030-2031
45,240	14,760	-	-	288,301	42,686	2031-2032
47,436	12,564	-	-	299,919	31,068	2032-2033
49,739	10,261	-	-	312,004	18,983	2033-2034
52,154	7,846	-	-	324,577	6,410	2034-2035
54,686	5,314	-	-	-	-	2035-2036
57,340	2,660			-	-	2036-2037
24,706	294			-	-	2037-2038
$ 826,705	$ 518,295	$ 3,560,000	$ 647,025	$ 4,554,800	$ 2,064,940	

TRANSFERS TO/TRANSFER FROM
FISCAL YEAR 2015-16

Account Number	Account Title	Amount	Amount
101-1900-90201	Transfer to Parks & Recreation from General Fund	569,002	
201-4110-49101	Transfer from General Fund to Parks & Recreation		569,002
230-4310-9010	Transfer to General Fund from Room Tax fund	10,000	
101-1900-49230	Transfer from Room Tax fund to General Fund		10,000
230-4310-90201	Transfer to Parks & Recreation from Room Tax	180,500	
201-4110-49230	Transfer from Room Tax Fund to Parks & Recreation		180,500
101-1900-90212	Transfer to Housing Fund from General Fund	13,200	
212-4710-49101	Transfer from General Fund to Housing Fund		13,200
101-1900-90220	Tansfer to Airports from General Fund	310,288	
220-4210-49101	Transfer from General Fund to Airports		310,288
230-4310-90220	Transfer to Airport Fund from Room Tax Fund	25,000	
220-4210-49230	Transfer from Room Tax to Airport Fund		25,000
101-1900-90240	Transfer to Building Inspection frun from Gernal Fund	3,000	
240-4410-49101	Transfer from General Fund to Building Inspection Fund		3,000
101-1900-90303	Transfer to General Debt Service from General Fund	167,442	
303-2230-49101	Transfer from General Funds to General Debt Service Fund		167,442
101-1900-90405	Transfer to Reserve Fund (FIRE) from General Fund	150,000	
404-5120-49101	Transfer from General Fund to Reserve Fund (Fire)		150,000
101-1900-90406	Transfer to Reserve Fund (Police) from General Fund	30,000	
404-5110-49101	Transfer from General Fund to Reserve Fund (Fire)		30,000
220-4210-90303	Transfer to General Debt Service Fund from Airport Fund	6,746	
303-2230-49202	Transfer from Airport Fund to General Debt Service Fund		6,746
230-4310-90302	Transfer to Wasterwater debt fund from Room Tax Fund	127,325	
302-2210-49230	Transfer from Room Tax Fund to Wastewater debt service		127,325
230-4310-90303	Transfer to General Debt Service from Room Tax fund	14,491	
303-2230-49230	Transfer from Airport Fund to General Debt Service Fund		14,491
251-3210-9030	Transfer to General Debt Service Fund from Streets fund	31,095	
251-3220-9030	Transfer to General Debt Service Fund from Streets fund	31,095	
303-2230-49251	Transfer from Streets Fund to General Debt Service fund		62,190
252-3510-90303	Transfer to General Debt Service from Line Undergrounding	59,435	
303-2230-49252	Transfer from Line Undergrounding to General Debt Service		59,435
252-3510-90402	Transfer to Capital Project fund from Line Undergrounding	200,000	
402-6110-49252	Transfer from Line Undergrounding fund to Capital Project fund		200,000
253-3630-90302	Transfer to Wastewater debt service from SDC - Wastewater	10,000	
302-2210-49253	Transfer from SDC -Wasterwater to Wastewater Debt Service		10,000

TRANSFERS TO/TRANSFER FROM
FISCAL YEAR 2015-16

Account Number	Account Title	Amount	Amount
601-3390-90251	Transfer to Streets Fund from Water Fund	35,000	
602-3490-90251	Transfer to Streets Fund from Wasterwater Fund	35,000	
251-3210-49601	Transfer from Water to Streets Fund		35,000
251-3210-49602	Transfer from Wastewater fund to Streets Fund		35,000
601-3390-90301	Transfer to Water Debt Service from Water Fund	60,000	
301-2220-49601	Transfer from Water Fund to Water Debt Service		60,000
601-3390-90301	Transfer to Water Debt Service from Water Fund	330,988	
301-2410-49601	Transfer from Water Fund to Water Debt Service		330,988
601-3390-90303	Transfer to General Debt Service from Water fund	4,553	
303-2230-49601	Transfer from Water Fund to General Debt Service		4,553
602-3490-90302	Transfer to Wastewater debt service from Wastewater Fund	631,113	
302-2230-49602	Transfer from Wasterwater fund to Wastewater Debt Service		200,000
302-2210-49602	Transfer from Wastewater fund to Wastewater debt service		431,113
602-3490-90403	Transfer from Wastewater fund to Proprietary Capital Projects	297,586	
403-6220-49602	Transfer to Proprietary Capital Projects from Wastewater fund		297,586
211-4540-90402	Transfer to Capital Projects from Public Parking fund	65,000	
402-6110-49211	Transfer from Public Parking Fund to Capital Projects		65,000
220-4210-90402	Transfer to Capital Projects - Airport from Airport fund	154,293	
402-6130-49220	Transfer from Airport fund to Capital Projects - Airport		154,293
253-3610-90402	Transfer to Capital Projects from SDC's - Streets	50,000	
253-3640-90402	Transfer to Capital Projects from SDC's - Parks	100,000	
253-3650-90402	Transfer to Capital Projects from SDC's - Storm Drain	37,500	
402-6110-49253	Transfer from SDC's to Capital Projects		87,500
402-6120-49253	Transfer from SDC's to Capital Projects		100,000
602-3490-90402	Transfer to Capital Projects from Water fund	140,000	
402-6120-49601	Transfer from Water Fund to Capital Project		140,000
601-3390-90403	Transfer to Proprietary Capital Projects from Water fund	1,177,075	
403-6210-49601	Transfer from Wate fund to Proprietary Capital Projects		1,177,075
602-3490-90303	Transfer to General Debt Svc from Wastewater fund	31,337	
303-2230-49602	Transfer from Wastewater fund to General Debt Service fund		31,337
230-4310-90402	Transfer to Capital Projects from Room Tax fund	317,995	
402-6110-49230	Transfer from Room Tax fund to Capital Projects fund		167,995
402-6120-49230	Transfer from Room Tax fund to Capital Projects fund		150,000
402-6110-49270	Transfer from Newport Urban Renewal to Capital Projects		300,000
		5,406,059	5,706,059
270-9120-90402	Transfer to Capital projects from Newport Urban Renewal	300,000	
	Total transfer for City and NURA Funds	5,706,059	5,706,059

SERVICES PROVIDED TO/FOR
FISCAL YEAR 2015-16

Account Number	Account Title	Amount	Amount
101-1900-45201	SERVICE PROVIDED TO PARKS & RECREATION FUND	90,791	
201-4110-69101	SERVICES PROVIDED BY GENERAL FUND		11,176
201-4130-69101	SERVICES PROVIDED BY GENERAL FUND		8,456
201-4140-69101	SERVICES PROVIDED BY GENERAL FUND		25,912
201-4150-69101	SERVICES PROVIDED BY GENERAL FUND		29,455
201-4160-69101	SERVICES PROVIDED BY GENERAL FUND		8,411
201-4170-69101	SERVICES PROVIDED BY GENERAL FUND		7,381
101-1900-45211	SERVICE PROVIDED TO PUBLIC PARKING FUND	3,636	
211-4520-69101	SERVICES PROVIDED BY GENERAL FUND		1,022
211-4530-69101	SERVICES PROVIDED BY GENERAL FUND		396
211-4540-69101	SERVICES PROVIDED BY GENERAL FUND		2,218
101-1900-45212	SERVICE PROVIDED TO HOUSING FUND	5,749	
212-4710-69101	SERVICES PROVIDED BY GENERAL FUND		5,749
101-1900-45220	SERVICE PROVIDED TO AIRPORT FUND	66,281	
220-4210-69101	SERVICES PROVIDED BY GENERAL FUND		66,281
101-1900-45230	SERVICE PROVIDED TO ROOM TAX FUND	98,157	
230-4310-69101	SERVICES PROVIDED BY GENERAL FUND		98,157
101-1900-45240	SERVICE PROVIDED TO BLDG INSPECTION FUND	30,367	
240-4410-69101	SERVICES PROVIDED BY GENERAL FUND		30,367
101-1900-45251	SERVICE PROVIDED TO STREET FUND	76,255	
251-3210-69101	SERVICES PROVIDED BY GENERAL FUND		38,128
251-3220-69101	SERVICES PROVIDED BY GENERAL FUND		38,127
703-3310-45251	SERVICE PROVIDED TO STREET FUND	200,794	
251-3210-69701	SERVICES PROVIDED BY PUBLIC WORKS FUND		100,397
251-3220-69701	SERVICES PROVIDED BY PUBLIC WORKS FUND		100,397
101-1900-45254	SERVICE PROVIDED TO AGATE BEACH CLOSURE FUND	327	
254-4610-69101	SERVICES PROVIDED BY GENERAL FUND		327
101-1900-45270	SERVICE PROVIDED TO NURA FUND	34,144	
270-9120-69101	SERVICES PROVIDED BY GENERAL FUND		34,144
220-4210-45320	SERVICE PROVIDED TO WASTEWATER FUND	30,704	

SERVICES PROVIDED TO/FOR
FISCAL YEAR 2015-16

Account Number	Account Title	Amount	Amount
602-3490-69220	SERVICES PROVIDED BY AIRPORT		30,704
101-1900-45601	SERVICE PROVIDED TO WATER FND	280,846	
601-3390-69101	SERVICES PROVIDED BY GENERAL FUND		280,846
701-3110-45601	SERVICES PROVIDED TO WATER FUND	413,412	
601-3390-69701	SERVICES PROVIDED BY PUBLIC WORKS FUND		413,412
101-1900-45602	SERVICE PROVIDED TO SEWER FND	334,803	
602-3490-69101	SERVICES PROVIDED BY GENERAL FUND		334,803
701-3110-45602	SERVICE PROVIDED TO SEWER FUND	414,170	
602-3490-69701	SERVICES PROVIDED BY PUBLIC WORKS FUND		414,170
101-1900-45701	SERVICE PROVIDED TO PUBLIC WORKS FUND	52,487	
701-3110-69101	SERVICES PROVIDED BY GENERAL FUND		52,487
		2,132,923	2,132,923

ALLOCATIONS FOR FISCAL YEAR 2015/2016

Jim Salisbury / PW Compliance / Safety Coordinator

- 50% General Fund/Human Resources
- 50% Public Works/Engineering

Park Maintenance Worker (Vacant)

- 45% General Fund/Park Maintenance
- 45% General Fund/Custodial
- 10% Water Fund/Water Plant

Wanda Haney / Executive Assistant

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

Victor Mettle / Code Admin/Planner

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

Derrick Tokos / Community Development Director

- 50% General Fund/Community Development
- 25% Building Inspection Fund
- 25% Newport Urban Renewal

Dave White / Street Superintendent

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

CITY OF NEWPORT

BUDGETED FTE's BY DEPARTMENT
FISCAL YEAR 2015-2016

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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	Budgeted FY 2016
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	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	2.00
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	0.70	0.70
1035	Facilities/Grounds Maint												5.61	Moved to 1310 & 1330		
1040	Attorney	Outside Legal Council					1.00	1.25	1.25	1.25	1.25	Outside Legal Council				1.25
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	6.00
1052	Human Resources													2.00	1.00	1.25
1053	Safety Coordinator														0.50	0.75
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	26.00
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	12.00	12.00
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	12.39	11.89
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	1.95
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	2.00
1330	Parks Maintenance													2.75	2.45	2.45
1350	Custodial Operations													3.25	1.18	1.18
1600	Public Works Admin	See Public Works Fund							2.00	1.80	2.00	2.00	Move to Fund 301			
1610	Engineering	See Public Works Fund							3.00	3.00	4.00	3.30	Move to Fund 302			
		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	69.87	71.92
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	2.00
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	4.50
3130	Fleet Operations													1.00	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				Cost Center Eliminated			
		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	7.50
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	2.50
3220	Storm Drain Maintenance									3.50	2.50	2.50	2.00	2.00	2.50	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	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	4.10	4.10
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	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	11.10	11.10
WASTEWATER																

CITY OF NEWPORT BUDGETED FTE's BY DEPARTMENT 4/23/2015 2:14 PM

FISCAL YEAR 2015-2016

	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	Budgeted FY 2016
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	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	4.00
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	9.00
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	1.80	1.80
		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	1.80	1.80
RECREATION FUND																
4110	Parks Administration					See General Fund					1.00	1.00	1.00	1.00	1.25	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	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	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	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	3.00
4170	Sports Programs													1.50	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	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	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	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	3.00
URBAN RENEWAL																
9120	So Beach Construction											0.90			0.25	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	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	127.07	129.82

STEPS FOR NON-UNION EMPLOYEES

Range	STEPS... 1	2	3	4	5	6	7	8	9
1	2,185	2,261	2,341	2,423	2,507	2,595	2,686	2,780	2,877
2	2,294	2,375	2,458	2,544	2,633	2,725	2,820	2,919	3,021
3	2,409	2,493	2,581	2,671	2,764	2,861	2,961	3,065	3,172
4	2,529	2,618	2,710	2,804	2,903	3,004	3,109	3,218	3,331
5	2,656	2,749	2,845	2,945	3,048	3,154	3,265	3,379	3,497
6	2,789	2,886	2,987	3,092	3,200	3,312	3,428	3,548	3,672
7	2,928	3,031	3,137	3,246	3,360	3,478	3,599	3,725	3,856
8	3,075	3,182	3,293	3,409	3,528	3,652	3,779	3,912	4,049
9	3,228	3,341	3,458	3,579	3,704	3,834	3,968	4,107	4,251
10	3,390	3,508	3,631	3,758	3,890	4,026	4,167	4,313	4,464
11	3,559	3,684	3,813	3,946	4,084	4,227	4,375	4,528	4,687
12	3,737	3,868	4,003	4,143	4,288	4,438	4,594	4,755	4,921
13	3,924	4,061	4,203	4,351	4,503	4,660	4,824	4,992	5,167
14	4,120	4,264	4,414	4,568	4,728	4,893	5,065	5,242	5,425
15	4,326	4,478	4,634	4,796	4,964	5,138	5,318	5,504	5,697
16	4,542	4,701	4,866	5,036	5,213	5,395	5,584	5,779	5,982
17	4,770	4,937	5,109	5,288	5,473	5,665	5,863	6,068	6,281
18	5,008	5,183	5,365	5,553	5,747	5,948	6,156	6,372	6,595
19	5,258	5,443	5,633	5,830	6,034	6,245	6,464	6,690	6,924
20	5,521	5,715	5,915	6,122	6,336	6,558	6,787	7,025	7,271
21	5,797	6,000	6,210	6,428	6,653	6,885	7,126	7,376	7,634

CITY OF NEWPORT - STEPS FOR Parks & Recreation Hrly Employees

Range	STEPS... 1	2	3	4	5	6	7	8	9
R-1	9.31	9.64	9.98	10.33	10.69	11.06	11.45	11.85	12.26
R-2	9.78	10.12	10.47	10.84	11.22	11.61	12.02	12.44	12.88
R-3	10.27	10.63	11.00	11.38	11.78	12.19	12.62	13.06	13.52
R-4	10.78	11.16	11.55	11.95	12.37	12.80	13.25	13.72	14.20
R-5	11.32	11.72	12.13	12.55	12.99	13.44	13.91	14.40	14.91
R-6	11.89	12.30	12.73	13.18	13.64	14.12	14.61	15.12	15.65
R-7	12.48	12.92	13.37	13.84	14.32	14.82	15.34	15.88	16.43
R-8	13.10	13.56	14.04	14.53	15.04	15.56	16.11	16.67	17.26

CITY OF NEWPORT - STEPS FOR Newport Employees Association

Range	STEPS... 1	2	3	4	5	6	7	8	9
4	2,552.75	2,642.60	2,734.62	2,829.89	2,929.49	3,032.34	3,138.43	3,247.77	3,361.44
5	2,680.49	2,774.68	2,871.03	2,971.71	3,075.64	3,183.90	3,295.41	3,410.16	3,529.25
6	2,814.74	2,913.25	3,015.02	3,120.03	3,229.37	3,343.04	3,459.96	3,581.21	3,705.71
7	2,955.47	3,058.32	3,165.50	3,275.92	3,390.67	3,509.76	3,632.09	3,759.84	3,890.83
8	3,102.71	3,210.96	3,323.55	3,440.47	3,560.64	3,685.14	3,813.97	3,948.21	4,085.70
9	3,257.52	3,372.27	3,490.28	3,612.61	3,738.19	3,869.18	4,004.50	4,145.24	4,290.31
10	3,420.99	3,541.15	3,664.57	3,792.32	3,925.47	4,062.96	4,204.78	4,352.02	4,504.66
11	3,592.04	3,717.62	3,847.53	3,982.85	4,121.42	4,266.49	4,415.89	4,569.62	4,729.84

NEA POSITION BY RANGE

Range	Position
4	Meter Reader
7	Utility Worker I; Engineering Tech
8	Utility Worker II; Plant Operator I
9	Plant Operator II
10	Sr. Utility Worker
11	Sr. Plant Operator

CITY OF NEWPORT - STEPS FOR POLICE ASSOC EMPLOYEES

Range	STEPS... 1	2	3	4	5	6	7	8	9
Police Offi	3,718	3,880	4,056	4,239	4,420	4,621	4,828	5,022	5,223
Comm Sen	3,166	3,299	3,443	3,592	3,742	3,903	4,071	4,213	4,360
Records/Ev	2,667	2,773	2,882	3,001	3,122	3,248	3,375	3,493	3,615

CITY OF NEWPORT - STEPS FOR IAFF (Fire Fighters)

Range	STEPS... 1	2	3	4	5	6	7	8	9
Firefighers	3,580	3,706	3,836	3,969	4,108				
Engineer	3,978	4,117	4,261	4,411	4,564	4,724	4,890	5,061	5,238
Captain	5,346	5,533	5,726	5,927	6,134				

CITY OF NEWPORT
PROPOSED BUDGET

PROPERTY TAX LEVY CALCULATION
FISCAL YEAR 2015-16

	Actual FISCAL YEAR 2014-15	ESTIMATED FISCAL YEAR 2015-16	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						
2015-16 Assessed Value Projected @ 2.00% Increase Over 2014-15						
Assessed Value on Tax Roll	1,243,361,351	1,255,794,965				
Less: Estimated NURA Assessed Value Excess	(121,967,800)	(123,187,478)				
Assessed Value - Calculate Rate @ $5.5938 per $1,000 AV	1,121,393,551	1,132,607,487	6,335,580	-	6,335,580	-
Add: Rounding factor			0	-	0	-
Property Taxes for General Obligation Bonded Debt						
Tax Levy for Wastewater Refunding Bonds - 2008 Issue			-	837,307	-	-
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			-	804,682	-	-
Tax Levy for Swimming Pool Bonds - 2013 Issue				470,684	-	-
Tax Levy for NURA - South Beach District			-	-	-	2,062,584
PROJECTED TOTAL TAXES REQUIRED - FY 2015-16			**6,335,580**	**2,112,672**	**6,335,580**	**2,062,584**
B. BUDGET REQUIREMENTS FOR THE ENSUING FISCAL YEAR 2014-15 BEGINNING JULY 1, 2015						
PROJECTED TOTAL TAXES TO BE REQUIRED			6,335,580	2,112,672	8,448,252	2,062,584
Less: Estimated Property Taxes Not to be Received in First Year @ 7.0% Uncollected Amounts and Discounts Allowed			(443,491)	(147,887)	(591,378)	(144,381)
TAXES NECESSARY TO BALANCE THE BUDGET			**5,892,089**	**1,964,785**	**7,856,875**	**1,918,203**
Add: Budget Resources, Except Taxes to be Levied or Imposed in FY 2015-16			(5,892,089)	(1,964,785)	(7,856,875)	1,849,073
TOTAL BUDGET REQUIREMENTS - General Fund & Debt Service Accounts			0	0	0	3,767,276
C. GENERAL TAX RATE ON TAXES TO BE IMPOSED - Per $1,000 Assessed Value		Permanent Rate	5.5938			
D. BONDED DEBT - Combined Estimated Tax Rate per $1,000 AV on Imposed Taxes of $2,512,376			1.8653			
Tax Levy for Wastewater Refunding Bonds - 2008 Issue			0.7393			
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			0.7105			
Tax Levy for Swimming Pool Bonds - 2013 Issue			0.4156			

NOTE: For General Fund, see page 18. For Debt Services, see page 94 for Water Treatment Bond Debt, page 98 for Wastewater Bond Debt, and page 102 for Swimming Pool Bond For NURA - South Beach District, see page 180.

CITY OF NEWPORT, OREGON

OREGON SHARED REVENUES
PUBLIC HEARING BEFORE THE BUDGET COMMITTEE ON THE POSSIBLE USES
FISCAL YEAR 2015-16 PROPOSED BUDGET

	REVENUE TYPE	CERTIFIED EST. POPULATION @ 7/1/2014	PER CAPITA RATES ESTIMATES	ESTIMATED REVENUES	
A.	GENERAL SHARED REVENUES	Not Applicable	Not Applicable	$ 140,000	*
B.	OTHER SHARED REVENUES				
	Liquor Tax	10,095	$ 14.44	$ 145,772	*
	Cigarette Tax	10,095	$ 1.25	$ 12,619	*
	Highway Gas Tax	10,095	$ 56.74	$ 572,790	99.0% of Allocation for Streets and Roads at $552,212 1.0% of Allocation for Bicycle Paths & Trails at $5,578

C. COMPARISON TO PROPOSED BUDGET REQUIREMENTS

FY 2015-16 PROPOSED BUDGET - ALL FUNDS	$ 75,963,467		Summary of Funds
FY 2015-16 PROPOSED BUDGET - GENERAL FUND	$ 14,228,920	$ 298,391	* - See Page one
FY 2015-16 PROPOSED BUDGET - STREETS FUND FOR OPERATIONS (Fund 251)	$ 1,641,456	$ 557,790	Allocated - See Page four
- CAPITAL PROJECTS FUND (Fund 402)	$ 21,729,251	$ 15,000	Allocated - See Page seven
Total State Gas Tax Allocation	$ 23,370,707	$ 572,790	

CITY OF NEWPORT, OREGON

GENERAL ECONOMIC FACTORS AFFECTING THE FY 2015-16 BUDGET

I. POPULATION ESTIMATES:

	Population	Number Change	Percent Change
July 1, 2014	10,095	-65	-0.64%
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:

A. Per Capita Rates

	Liquor Tax Tax	Cigarette Tax	State Gas Tax
FY 2015-16	$ 14.44	$ 1.25	$ 56.74
FY 2014-15	$ 14.25	$ 1.25	$ 57.23

B. Distributed on Per Capita Basis

	Liquor Tax Tax	Cigarette Tax	State Gas Tax
FY 2015-16	$ 146,710	$ 12,700	$ 576,478
FY 2014-15	$ 144,638	$ 12,688	$ 580,885
Estimated Revenue Increase (Decrease)	**$ 2,073**	**$ 13**	**$ (4,406)**

C. Distributed Other Than by Per Capita

	State Shared Liquor Revenue
FY 2015-16 - Proposed Budget	**$ 140,000**
FY 2014-15 - Adopted Budget	$ 115,000
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

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
NEWPORT URBAN RENEWAL AGENCY - 270								
Delinquent Property Taxes	59,340	9,931						
Federal Sources			417,629	417,629		58,772	358,857	358,857
Investments	6,804	1,138						
Miscellaneous Revenues						12,000	72,000	72,000
Loan Proceeds			5,400,000	5,400,000		5,400,000		
Total Revenues	66,144	11,069	5,817,629	5,817,629	-	5,470,772	430,857	430,857
Transfers from Other Funds	123,000	450,000						
Total Revenues & Transfers	189,144	461,069	5,817,629	5,817,629	-	5,470,772	430,857	430,857
Beginning Fund Balance	746,457	575,577	269,539	269,539	277,074	277,074	774,253	774,253
TOTAL RESOURCES...	935,601	1,036,646	6,087,168	6,087,168	277,074	5,747,846	1,205,110	1,205,110
NEWPORT URBAN RENEWAL DEBT SERVICE - 304								
Current Property Taxes	1,755,786	1,787,487	1,833,418	1,833,418	1,665,984	1,715,964	2,303,195	2,303,195
Delinquent Property Taxes	104,759	93,107	63,038	63,038	46,693	48,094	50,000	50,000
Investments	10,800	16,643	15,000	15,000	7,058	10,587	11,000	11,000
Total Revenues	1,871,345	1,897,237	1,911,456	1,911,456	1,719,735	1,774,645	2,364,195	2,364,195
Transfers from Other Funds								
Total Revenues & Transfers	1,871,345	1,897,237	1,911,456	1,911,456	1,719,735	1,774,645	2,364,195	2,364,195
Beginning Fund Balance	823,714	1,362,765	1,855,820	1,855,820	1,883,623	1,883,623	2,442,359	2,442,359
TOTAL RESOURCES...	2,695,059	3,260,002	3,767,276	3,767,276	3,603,358	3,658,268	4,806,554	4,806,554

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

NEWPORT URBAN RENEWAL - 270

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
REVENUES:								
Taxes	59,340	9,931						
Franchises								
Federal Sources			417,629	417,629		58,772	358,857	358,857
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments	6,804	1,137						
Miscellaneous						12,000	72,000	72,000
Loan Proceeds			5,400,000	5,400,000		5,400,000		
TOTAL REVENUES:	66,144	11,068	5,817,629	5,817,629	-	5,470,772	430,857	430,857
EXPENDITURES								
NS URA DEBT	17,686	465						
SO BEACH URA CONSTRUCTION	42,338	66,728	1,698,745	1,698,745	240,370	1,780,487	166,279	200,423
TOTAL EXPENDITURES WITHOUT CONTINGENCY	60,024	67,193	1,698,745	1,698,745	240,370	1,780,487	166,279	200,423
CONTINGENCY			840,296	840,296				704,687
TOTAL EXPENDITURES:	60,024	67,193	2,539,041	2,539,041	240,370	1,780,487	166,279	905,110
TRANSFERS								
TRANSFER IN	123,000	450,000						
TRANSFER OUT	300,000	692,358	3,193,106	3,193,106		3,193,106	300,000	300,000
NET TRANSFERS IN & OUT	(177,000)	(242,358)	(3,193,106)	(3,193,106)	-	(3,193,106)	(300,000)	(300,000)
EXCESS REVENUES OVER EXPENDITURES	(170,880)	(298,483)	85,482	85,482	(240,370)	497,179	(35,422)	(774,253)
BEGINNING FUND BALANCE	746,457	575,577	269,539	269,539	277,074	277,074	774,253	774,253
UNAPPROPRIATED FUND BALANCE			355,021	355,021				
ENDING FUND BALANCE	575,577	277,094	-	-		774,253		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
NEWPORT URBAN RENEWAL AGENCY - 270									
NORTH SIDE URBAN RENEWAL AGENCY DEBT SERVICE - 9110									
RESOURCES									
270-9110-40005	DELIQUENT PROPERTY TAXES	59,340	9,931						
270-9110-47001	INTEREST ON INVESTMENTS	1,159	1,138						
TOTAL REVENUES		60,499	11,069	-	-	-	-	-	-
270-9110-49910	BEGINNING FUND BALANCE	217,548	260,361						
TOTAL NORTH SIDE URA RESOURCES		278,047	271,430	-	-	-	-	-	-
EXPENDITURES									
	Material & Services								
270-9110-60100	PROFESSIONAL SERVICES	659	-	-	-	-			
270-9110-60200	FINANCIAL PROFESSIONAL SERVICES	15	-	-	-	-			
270-9110-60300	LEGAL PROFESSIONAL SERVICES	193	465	-	-	-			
270-9110-61200	BUILDING & GROUNDS EXPENSES	16,820	-	-	-	-			
	Total Material & Services	17,686	465	-	-	-	-	-	-
TOTAL NO SIDE URA DEBT SERVICE EXPENDITURES		17,686	465	-	-	-	-	-	-
270-9110-90101	TRANSFER TO GENERAL FUND	-	270,964	-	-	-			
TOTAL REVENUES & TRANSFERS		17,686	271,430	-	-	-	-	-	-
	ENDING BALANCE	260,361							
TOTAL NORTH SIDE URA REQUIREMENTS		278,047	271,430	-	-	-	-	-	-

SOUTH BEACH URA CONSTRUCTION - 9120

RESOURCES

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
270-9120-42050	FEMA GRANT			417,629	417,629		58,772	358,857	358,857
270-9120-46002	RENTS & LEASES						12,000	72,000	72,000
270-9120-47001	INTEREST ON INVESTMENTS	5,645							
270-9120-48500	BOND & LOAN PROCEEDS			5,400,000	5,400,000		5,400,000		
	Total Revenues	5,645	-	5,817,629	5,817,629	-	5,470,772	430,857	430,857
270-9120-49402	TRANSFER TO CAPITAL PROJECTS FUND	123,000	450,000						
	TOTAL REVENUES AND TRANSFERS								
270-9120-49901	BEGINNING FUND BALANCE	528,909	315,216	269,539	269,539	277,074	277,074	774,253	774,253
TOTAL SOUTH BEACH URA CONSTRUCTION REVENUES		657,554	765,216	6,087,168	6,087,168	277,074	5,747,846	1,205,110	1,205,110
EXPENDITURES									
	Personnel Services								
270-9120-50110	WAGES & SALARIES	-	-	41,544	41,544	13,838	20,757	20,772	20,772
270-9120-51110	OVERTIME	-	-	-	-	-			
270-9120-52110	INSURANCE BENEFITS	-	-	8,119	8,119	2,832	4,248	4,436	4,436
270-9120-52120	FICA	-	-	3,178	3,178	1,218	1,827	1,589	1,589
270-9120-52130	RETIREMENT	-	-	8,508	8,508	830	1,245	4,254	4,254
270-9120-52150	WORKERS COMPENSATION	-	-	139	139	103	103	84	84
270-9120-52160	UNEMPLOYMENT INSURANCE	-	-	540	540	319	479	124	124
	Total Personnel Services	-	-	62,028	62,028	19,140	28,659	31,259	31,259
	Total Full Time Equivalent (FTE)			*0.25*	*0.25*			*0.25*	*0.25*
	Material & Services								
270-9120-60100	PROFESSIONAL SERVICES	-	20,074	-	-	-			
270-9120-60200	FINANCIAL PROFESSIONAL SERVICES	7,460	6,140	57,500	57,500	7,835	7,835	8,000	8,000
270-9120-60300	LEGAL PROFESSIONAL SERVICES	845	2,869	5,000	5,000	3,902	4,500	5,000	5,000
270-9120-60900	OTHER PROFESSIONAL SERVICES	8,785	-	20,000	20,000	15,400	15,400	5,000	5,000
270-9120-61300	PERMITS/LICENSES EXPENSES	250	250	250	250	250	250	250	250
270-9120-65200	COMMUNICATIONS EXPENSE	-	-	-	-	-		1,000	1,000
270-9120-65700	PROGRAMS & PROGRAM SUPPLIES	390	516	800	800	516	516	520	520
270-9120-66200	POSTAGE/SHIPPING EXPENSE	-	-	-	-	247	247	250	250

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
270-9120-69101	SERVICES PROVIDED BY GENERAL FUND	24,608	27,751	28,167	28,167	18,778	18,778		34,144
	Total Material & Services	42,338	57,600	111,717	111,717	46,928	47,526	20,020	54,164
	Capital Outlay								
270-9120-70100	Land	-	9,128	1,525,000	1,525,000	174,302	1,704,302		
	Proj # P16-S13 SB Right of Way Acquisition							115,000	115,000
	Total Capital Outlay	-	9,128	1,525,000	1,525,000	174,302	1,704,302	115,000	115,000
TOTAL SO BEACH URA CONSTRUCTION EXPENDITURES		42,338	66,728	1,698,745	1,698,745	240,370	1,780,487	166,279	200,423
	Transfer to other Funds								
270-9120-90402	TRANSFER TO CAPITAL PROJECTS	300,000	421,394	3,193,106	3,193,106	-	3,193,106		
	For Proj # P16-S14 Ferry Slip Road Utility Line Undergrounding							300,000	300,000
	Total Transfers to Other Funds	300,000	421,394	3,193,106	3,193,106	-	3,193,106	300,000	300,000
TOTAL EXPENDITURES & TRANSFERS		342,338	488,122	4,891,851	4,891,851	240,370	4,973,593	466,279	500,423
270-9120-98100	CONTINGENCY	-	-	840,296	840,296	-			704,687
	ENDING BALANCE	315,216	277,094				774,253		
270-9120-99200	UNAPPROPRIATED ENDING FUND BALANCE	-	-	355,021	355,021	-			
TOTAL SOUTH BEACH URA CONSTRUCTION REQUIREMENTS		657,554	765,216	6,087,168	6,087,168	240,370	5,747,846	466,279	1,205,110

BUDGET SUMMARY BY FUND
FISCAL YEAR 2014-2015

NEWPORT URBAN RENEWAL DEBT -304

	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
REVENUES:								
Taxes	1,860,545	1,880,594	1,896,456	1,896,456	1,712,677	1,764,058	2,353,195	2,353,195
Franchises								
Federal Sources								
State Sources								
Miscellaneous Sources								
Services Provided for								
Fees, Fines & Forfeitures								
Investments	10,798	16,643	15,000	15,000	7,058	10,587	11,000	11,000
Miscellaneous								
Loan Proceeds								
TOTAL REVENUES:	1,871,343	1,897,237	1,911,456	1,911,456	1,719,735	1,774,645	2,364,195	2,364,195
EXPENDITURES								
SO BEACH URA DEBT SERVICE	1,332,294	1,376,379	1,215,079	1,215,079	137,368	1,215,909	1,517,732	1,517,732
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,332,294	1,376,379	1,215,079	1,215,079	137,368	1,215,909	1,517,732	1,517,732
CONTINGENCY								
TOTAL EXPENDITURES:	1,332,294	1,376,379	1,215,079	1,215,079	137,368	1,215,909	1,517,732	1,517,732
TRANSFERS								
TRANSFER IN								
TRANSFER OUT								
NET TRANSFERS IN & OUT	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	539,049	520,858	696,377	696,377	1,582,367	558,736	846,463	846,463
BEGINNING FUND BALANCE	823,714	1,362,765	1,855,820	1,855,820	1,883,623	1,883,623	2,442,359	2,442,359
RESERVE LOAN			785,463	785,463				785,463
UNAPPROPRIATED FUND BALANCE			1,766,734	1,766,734				2,503,359
ENDING FUND BALANCE	1,362,763	1,883,623	-	-		2,442,359		-

Account No.	Account Title	2012 - 2013 Prior Year Actual	2013 - 2014 Prior Year Actual	2014-2015 Current Year Beg Budget	2014-2015 Current Year Amend Budget	2014-2015 8 Month Actual	2014-2015 Final Year Estimate	2015-2016 Department Request	2015-2016 Proposed Budget
NURA DEBT FUND - 304									
RESOURCES									
304-9130-40001	PROPERTY TAXES - CURRENT	1,755,786	1,787,487	1,833,418	1,833,418	1,665,984	1,715,964	2,303,195	2,303,195
304-9130-40005	PROPERTY TAXES - DELINQUENT	104,759	93,107	63,038	63,038	46,693	48,094	50,000	50,000
304-9130-47001	INTEREST ON INVESTMENT	10,798	16,643	15,000	15,000	7,058	10,587	11,000	11,000
TOTAL REVENUES		1,871,343	1,897,237	1,911,456	1,911,456	1,719,735	1,774,645	2,364,195	2,364,195
304-9130-49901	BEGINNING FUND BALANCE	823,714	1,362,765	1,855,820	1,855,820	1,883,623	1,883,623	2,442,359	2,442,359
TOTAL NURA DEBT/SOUTH BEACH URA RESOURCES		2,695,057	3,260,002	3,767,276	3,767,276	3,603,358	3,658,268	4,806,554	4,806,554
SOUTH BEACH URBAN RENEWAL AGENCY DEBT - 9130									
304-9130-60200	FINANCE PROFESSIOANL SERVICES	145				830	830	850	850
304-9130-81110	2007 SB URA BOND - PRINCIPAL	92,000	96,000	102,000	102,000		102,000	107,000	107,000
304-9130-85110	2007 SB URA BOND - INTEREST	26,723	21,866	16,853	16,853	8,426	16,853	11,498	11,498
304-9130-81130	2008 SB URA BOND - PRINCIPAL	245,000	255,000	270,000	270,000		270,000	280,000	280,000
304-9130-85130	2008 SB URA BOND - INTEREST	69,913	59,500	48,663	48,663	24,331	48,663	37,188	37,188
304-9130-81180	2010B SERIES OBLIGATION - PRINCIPAL	650,000	715,000	570,000	570,000		570,000	595,000	595,000
304-9130-85180	2010B SERIES OBLIGATION - INTEREST	248,513	229,013	207,563	207,563	103,781	207,563	190,463	190,463
304-9130-81240	2015 A&B SERIES OBLIGATION - Principal							120,000	120,000
304-9130-85240	2015 A&B SERIES OBLIGATION - INTEREST							175,733	175,733
TOTAL DEBT SERVICES		1,332,294	1,376,379	1,215,079	1,215,079	137,368	1,215,909	1,517,732	1,517,732
	ENDING BALANCE	1,362,765	1,883,623				2,442,359		
304-9130-99100	RESERVE LOAN			785,463	785,463			785,463	785,463
304-9130-99200	UNAPPROPRIATED ENDING FUND BALANCE			1,766,734	1,766,734			2,503,359	2,503,359
TOTAL NURA DEBT/SOUTH BEACH URA REQUIREMENTS		2,695,059	3,260,002	3,767,276	3,767,276	137,368	3,658,268	4,806,554	4,806,554
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