

CITY OF NEWBERG BUDGET COMMITTEE AGENDA

TUESDAY, SEPTEMBER 27, 2011

7:00 P.M. MEETING

PUBLIC SAFETY BUILDING TRAINING ROOM (401 EAST THIRD STREET)

Mission Statement

The City of Newberg serves its citizens, promotes safety, and maintains a healthy community.

Vision Statement

Newberg will cultivate a healthy, safe environment where citizens can work, play and grow in a friendly, dynamic and diverse community valuing partnerships and opportunity.

I. CALL MEETING TO ORDER

II. ROLL CALL

III. COMMITTEE BUSINESS

1. New Agenda Format / Public Comment Procedure
2. Membership Terms / Renewals

IV. PUBLIC COMMENTS

(30 minutes maximum, which may be extended at the Chair's discretion, with an opportunity to speak for no more than 5 minutes per speaker allowed)

V. CONSENT CALENDAR

1. Approval of April 26, 2011 Minutes (Pages 2-8)
2. Approval of May 3, 2011 Minutes (Pages 9-16)
3. Approval of May 10, 2011 Minutes (Pages 17-20)

V. CONTINUED BUSINESS

1. Review / Recap of the Financial Status (Pages 22-75)

VI. NEW BUSINESS

VII. ADJOURNMENT

ACCOMMODATION OF PHYSICAL IMPAIRMENTS: In order to accommodate persons with physical impairments, please notify the City Recorder's office of any special physical or language accommodations you may need as far in advance of the meeting as possible and no later than 48 hours prior to the meeting. To request these arrangements, please contact the City Recorder at (503) 537-1283. For TTY services please call (503) 554-7793.

The Committee accepts comments on agenda items during the meeting. Fill out a form identifying the item you wish to speak on prior to the agenda item beginning and turn it into the Secretary. The Chair reserves the right to change the order of the items on this agenda.

CITY OF NEWBERG BUDGET COMMITTEE MINUTES
April 26, 2011
7:00 P.M.
PUBLIC SAFETY BUILDING
401 E. Third Street, Newberg

Members**Present:****Councilors:**

Bob Andrews, Mayor
 Denise Bacon
 Bart Rierson
 Wade Witherspoon
 Stephen McKinney
 Marc Shelton
 Ryan Howard

Citizens:

Lon Wall, Chair
 Thomas Barnes, Vice Chair
 Jack Reardon

Members**Absent:**

Janet Irish (excused)
 Ernie Amundson (excused)

Deanna Moore

Staff**Present:**

Dan Danicic, City Manager
 Janelle Nordyke, Finance Director
 Caleb Lippard, Assistant Finance Director
 DawnKaren Bevill, Recording Secretary

-
1. **Call to Order:** Chair Lon Wall called the meeting to order at 7:00 p.m.
 2. **Budget Message and Overview:**

Dan Danicic, City Manager referred to the power point presentation regarding the Fiscal Year 2011/2012 budget and stated this is a challenging year for local government, not just for the City of Newberg but is affecting local, county, and state levels across the country. This is a budget that to the best of its ability will address the needs of the community while remaining balanced. Mr. Danicic explained the Oregon State Budget Law states the City budget must be balanced and as the City Manager, he is personally responsible for over spending the budget.

Mr. Danicic gave an overview of the City government, details of the budget and outlined the recommended changes in the budget in order to perform services within expected revenue for the coming year. A copy of the Budget Document is given to each Budget Committee member and is posted on the City website and at City Hall. The opening information consists of demographics and fiscal policies. The Budget Overview contains key elements of the budget message. The Financial Overview has a description of each fund in the City as well as information on revenues collected for property taxes and debt funds; loans the City has regarding capital improvement work that has been done over the last 20 years. City Services includes the department overviews, the work they've done over the past year and the work they anticipate

doing in the coming fiscal year. The section on Administrative Support Services shows the balance of the funds, such as business, finance, and human resources.

Mr. Danicic explained the difference between Capital Improvement Projects (CIP) and Capital Outlay; CIP includes large infrastructure projects such as roads, sewer, water and stormwater. Capital Outlay are one time expenditures, such as for a vehicle, computer, and software are some examples; anything over \$1,000 as a one-time purchase.

The Supplemental Data section include line item detail, capital outlay, and compensation; the salary for each position. The last section of the Budget Document is the Glossary which contains the acronyms used by the City.

Mr. Danicic reviewed Debt Service Funds and explained the current total outstanding debt principle is \$29 million. State Law allows a government agency up to 3% of your market value in debt. Currently, 3% real market value means the City could be at \$60 million of debt and still be within State guidelines. The annual debt payments are approximately \$3.1 million per year for all debt. The debt is paid by revenue coming from the General Fund, along with water rates, system development charges (SDCs) that are assessed on new development, and wastewater rates. The revenue from those funds to support paying debt is \$17.7 million. The City's debt to income ratio is 17.5%; local government looks at 20% as the ceiling. The question then becomes do you pay as you go or debt finance. The projects that have been debt financed include the following:

- Public Safety Building
- Fire Station 21
- City Hall seismic upgrade and remodel
- Water Reservoir
- Water Treatment Plant Expansion and River Crossing
- Wastewater Treatment Plant Rehab and Expansion

Every action that the City takes is covered in the Line Item Detail which includes:

- Revenues
- Staff Cost
- Materials and Services Cost
- Debt
- Newberg Animal Shelter Friends Account
- Library Friends Account

The overall budget must be balanced and cannot be exceeded. Accuracy in line items varies and sometimes an issue arises that goes over the budget and that is why there is a Supplemental Budgeting process 3 – 4 times per year that needs to be approved by the City Council and then implemented.

Mr. Danicic reviewed the City Organization as follows:

General Fund:

- Police
- Fire
- Library
- Planning

- Communications (9-1-1 dispatch center)

Revenues for the General Fund come from Property Taxes, Franchise Fees, State Revenue Sharing, and miscellaneous fees and permits.

The Public Works Funds is responsible for:

- Transportation
- Water
- Wastewater
- Stormwater

Revenues for the Public Works Fund come from State Gas Tax, Utility Rates, and Development Fees.

In between the General Fund and the Public Works Fund is Central Services (Administrative Support Services):

- Administration
- Finance
- Information Tech
- Legal
- Fleet
- Facilities

Central Services expenditure are prorated and broken down by fund.

Public Works have some budget challenges but not as challenging as the General Fund. Revenues have not kept up with projections; water is 10% below and wastewater is 2% below projections which is important because rates are set on a two-year cycle. When the rates were estimated for Fiscal Year 10/11, the actual revenues were less than projected. The lack of appropriate rate increases in the 1990's (ten years of zero increase) resulted in the need to implement rate increases each year since 2001 in an attempt to catch up. The lower revenue results will have a ripple effect in the following years as we potentially fall further behind. A rate increase has been adopted for FY 11/12. The average residential customer will experience a 15% increase.

Public Works – Capital Projects:

Wastewater:

- Treatment Plant Rehab
- Wynooski Street Pump Station Property

Transportation:

- College Street Pedestrian Improvement Grant
- Sheridan Street Repair
- Everest/HWY 219 Improvements
- Deborah Road Safe Routes
- Pavement Rehab Overlays

Water:

- Backlash Pond Liner
- North Valley Reservoir Seismic Repairs
- Well Field Control Structure Replacement
- Springs Divestiture or Improvements
- Future Treatment Plan Geotech Study

Stormwater:

- Vermillion Street

Capital Outlay One-time Expenditures:

Computer Related:

- Computer related improvements are needed for critical servers (\$94K),
- Miscellaneous computers/software (24K).

Public Works:

- Aerial Photos (\$4K)
- Wastewater Plant (\$35K)
- Water Plant (\$75K)
- Operations New Truck (\$27K)
- Maintenance Vehicle/Equipment (\$205K)
- Facilities Repair (\$30K)

Library:

- Children's Room Remodel (\$120K – Donations)

Fire:

- Four AEDs (\$6K)
- Ambulance Retrofit (\$220K)
- Station 20 Upgrade (\$810K FEMA Grant).

Police:

- Patrol Work Stations (\$24K)
- Patrol Vehicles (\$60K)
- Forensics Equipment (\$5K)

Mr. Danicic stated the General Fund revenue has been decreasing since Fiscal Year (FY) 08/09 and expenses related to utilities, health, and retirement have steadily increased.

The property tax bill includes more than just the City; it includes the School District, Park District, and the County; only 28% of property taxes come to the City to fund the General Fund. The projected revenues just from property taxes are \$5.8 million while the total cost to provide Police, Fire, and Dispatch is \$9.8 million. Property taxes cannot keep up with the public safety costs due to the law. He explained the real market value versus the assessed value.

Outside Budget Requests:

Tourism Fund (Transient Lodging Tax):

- Tourism and Community Support (consider allocating funds in June)
- First Friday Art Walk for trolley operation (consider allocating funds in June)
- Newberg Camellia Festival
- Old Fashioned Festival
- Visitor Center

Community Support (General Fund):

- Newberg Downtown Coalition
- Chehalem Valley Transit
- Your Community Mediators of Yamhill County
- Miscellaneous Unallocated funds come out of the General Fund.

Actions taken to balance the budget include no cost of living increases, no step increases, and no sick leave incentive. Staff reductions from the General Fund include an Assistant Planner, Court Clerk, P/T Finance Secretary, Contract Prosecutor (City Attorney to take on role), and 2 P/T Library Aides. Staff reductions from Public Works include a Maintenance Assistant Supervisor and a Senior Engineer. Positions reduced to part-time are an Engineering Secretary, Engineering Tech 2 (two positions), and the Planning Department Office Manager. Other staff changes include a full-time Finance Secretary moved to Utility Billing fund and a vacant IT Technician position will be filled with a contract employee without benefits. The total reduction is \$982,750 leaving a General Fund Contingency of only \$25,542; although there should be at least 3 months of operating revenues in reserves at all times.

Everything Mr. Danicic has read tells him the private sector recovery looks to be in the year 2013; City government in 2015; thus four more years of budget challenges. The City will be faced with fewer staff, more part-time positions, more volunteers, and reduced service levels over the next two years. In the coming year the City must closely track the budget and make adjustments through the year, not just at budget time and must also seriously discuss and consider increased taxes such as the Transient Lodging Tax or Operating Levies.

3. Public Comment:

Chair Wall reminded the public there is a 5-minute time limit for comments.

Pat Haight stated Newberg is in trouble financially, even Dan Danicic, City Manager, and Lon Wall, Budget Committee Chair has said so. The State of Oregon is also in financial trouble. But like the State of Oregon, the City in its ignorance put off the water plant all the way back in 1992, which today the City Manager says will cost much more now than it would have in the past. In the past the City has refused to plan for expenditures and became more dependent on system development charges. The city didn't put any money away for a rainy day fund. The City borrowed more money, throwing away millions of our dollars in interest payments. Newberg may be at the point of no return. It's time for the Budget Committee to do something about it and say no, not this year to the City staff that has spent more money than they had and even more than was budgeted for, such as the Baker Rock Property which cost \$2 million. How will they pay it back or any of the loans for that matter? There are no SDCs coming in anymore but dependent upon the citizens to pay for the loans. Norma Alley, City

Recorder spends her time going to Costco, Michaels, and IKEA. We do not have any more money; cut staff instead.

Jadene Stensland thanked Dan Danicic for his presentation. The Budget Committee will have many tough decisions to make, but asked them to make them. She appreciates the information given and the community needs to change their lifestyle in order to help with the budget. The community needs to be more informed. Ms. Stensland suggested non-profits pay a portion of property taxes.

Roger Wiltshire stated there are 7 Council members present and only 4 public members present on the Budget Committee tonight which disturbs him. He referred to the proposed budget and as he compares it to the Mayor's Minutes from the water bill he received advocating there has been a dramatic variation between real market values and taxation values. He noticed that in the current proposed budget that the individual that prepared it, and that is the individual which is the City Manager, which he has asked for his firing on numerous occasions in City Council, indicates on page Roman numeral v. that the 2010 census information is not available and then he goes on to the next page which says the census bureau 2010. He has a problem with this idiosyncrasy of inconsistency. He demanded from this committee that they require this preparation of the person who wrote this document be consistent and accurate because if they are not accurate and they're inconsistent he has absolutely no trust in anyone of this City giving the public information. In the last committee meeting, he heard a statement from an individual of the staff and when asked a question by this committee regarding a particular figure and the reply was, "I don't know but it was a lot." Now that Accounting Clerk that is sitting in the position of a Financial Director could not give the figure. Roger's position is this committee needs to take a recess and direct that individual to go get the figure and bring it back to this body. That is a Kindergarten response and he wants an adult answer.

Zach Williams represents the Fire Fighters of the Newberg Fire Department. The department is operating off an operations budget from 2008 and it will at some point not be able to operate at that level any longer. In future considerations, please research other funding mechanisms to support the General Funds operations. There are certain services the public relies on for safety.

Public Comment ended at 8:06 p.m.

4. Fund Requests Presentations:

Robin Anderson, Director Chehalem Cultural Center, and Bryan Stewart, City employee, represent the Newberg Camellia Festival. Ms. Anderson stated with support of the City and the Cultural Center, they were able to double the attendance from last year and were able to identify new revenue streams to support the festival. Ms. Anderson asked for the City's continued support since it will also help bring tourists in during the festival. Mr. Stewart stated Newberg is unique in being the Camellia City. The Joan Austin Sports Complex, The Allison, several nurseries, George Fox University, Chehalem Park & Recreation, and the Newberg Downtown Association were among those involved from the community. The American Camellia Society President and Appointees are making a special visit to the City of Newberg next year to scout out potential locations for the National Convention that is held annually.

Russ Thomas, Old Fashioned Festival Chair for 2011, stated the festival is in its 31st year, which averages an attendance of approximately 40,000 people. It is a significant fundraising opportunity for some of the local non-profits such as the Volunteer Fire Department and Rotary who partakes and assists in the festival. The funds that have been supported by the City of Newberg have been used exclusively for the fireworks display, which cost in excess of \$10,000; the entertainment and staging that is done in preparation for that costs an addition \$4,000. It is one of the largest firework displays in the State of Oregon. Mr. Thomas asked for the continued support for the community.

Doug Pilant, Chehalem Valley Transit Executive Director is grateful for the opportunity to be of service to the community. There are many different parts that have made it successful. Leslie Lewis, Yamhill County Commissioner stated it is her pleasure to be the liaison to the transit portion of the County Government. She thanked Newberg for the services provided in the area. CVT operates from Tigard to McMinnville. This past year the routes have changed from 1 fixed route to 4 fixed routes which used to take an hour and twenty minutes, but now are much shorter and conducive to ridership. Two providers in the County are YCAP and CVT. During the past year, CVT now provides all fixed routes in Yamhill County and provides Dial-a-Ride. Of the \$18,000 allocated, all will be used in Newberg.

Mike Ragsdale, Executive Director of the Newberg Downtown Coalition, and Dennis Lewis, Board Member, presented a short slide presentation. The NDC has been happy to provide activities for the downtown. The Coalition accomplishments include the creation of a historic downtown walking tour; played an active role in planning the Newberg Cultural District, as well as provided volunteers for the Project for Public Spaces presentation; established an economic restructuring committee to attract and retain businesses downtown and launched www.newbergdowntown.org website that promotes downtown businesses and events, as well as provide a platform for coordinating revitalization efforts. The Coalition created a suggested downtown paint color palette for merchants and business owners; enlisted George Fox undergraduate students to conduct market research for downtown and engaged George Fox MBA students to create a business assistance program to provide training and other assistance to downtown businesses. Further accomplishments include encouraging business referrals by bringing business owners together weekly through our Merchant to Merchant program; formed a design committee to provide business and citizen recommendations to the City for physical improvements; and organized a promotions committee to work on special marketing efforts and events to draw people downtown and to help downtown businesses attract customers. Mr. Lewis stated the real value property makes a huge difference in the tax base. If the downtown continues to be improved it is a win-win for the entire community. There is an agricultural community that is growing; an art community in this area and with the downtown being the center focal point, if you invest in the infrastructure of the community it will be advantageous.

Marlena Bertram, Your Community Mediators of Yamhill County, stated the research article from the Association for Conflict Resolution shows the effects of conflict mediation and indicates people who use mediation are more likely to stop using police or court resources in the period following mediation. She provided a statistical breakdown of the cases handled in 2010 according to the case type and referral. The case value increased over the year by 8%. Last year they served 52 cases; 171 Newberg residents for a case value of \$14,661. They are now charging for parenting plan updates and are initiating a Work Force Partners Program to provide conflict resolution training and human resource support to business staff. Leticia Duran stated another program called the Youth of Yamhill County is a class for youth incarcerated at the Detention Center on conflict resolution.

5. **Next Meeting:** The next Budget Committee Meeting is on May 3, 2011, Public Safety Building, 7:00 p.m. Public Comments will be received.
6. **Adjourn:** The meeting adjourned at 8:40 p.m.

Approved by the Newberg Budget Committee on this 27th day of September, 2011.

AYES:

NO:

ABSENT:

ABSTAIN:

Budget Committee Chair

Recording Secretary

CITY OF NEWBERG BUDGET COMMITTEE MINUTES
May 3, 2011
7:00 P.M.
PUBLIC SAFETY BUILDING
401 E. Third Street, Newberg

Members**Present:****Councilors:**

Bob Andrews, Mayor
 Denise Bacon
 Bart Rierson
 Wade Witherspoon
 Stephen McKinney
 Marc Shelton
 Ryan Howard

Citizens:

Lon Wall, Chair
 Thomas Barnes, Vice Chair
 Jack Reardon
 Janet Irish
 Deanna Moore

Members**Absent:**

Ernie Amundson (excused)

Helen Brown (excused)

Staff**Present:**

Dan Danicic, City Manager
 Terry Mahr, City Attorney
 Janelle Nordyke, Finance Director
 Caleb Lippard, Assistant Finance Director
 DawnKaren Bevill, Recording Secretary

- 1. Call to Order:** Chair Lon Wall called the meeting to order at 7:00 p.m.

Dan Danicic, City Manager stated the City Council approved the new Budget Committee Member, Helen Brown. Ms. Brown is unable to attend this meeting due to suffering a broken leg yesterday.

- 2. Approve September 21, 2010 and February 15, 2011 Budget Committee Minutes:**

MOTION #1: Andrews/Barnes to approve the September 21, 2010 and February 15, 2011 Budget Committee Meeting Minutes. (12 Yes/ 0 No/ 2 Absent [Admundson, Brown]) Motion carried.

- 3. City Manager Response to questions posed on April 26, 2011:**

Janelle Nordyke, Finance Director began the meeting by reviewing the questions regarding the 2011-2012 proposed budget handout:

1. Why has Worker's Compensation increased significantly over the past couple of years?

The City of Newberg is covered for Worker's Compensation with City County Insurance. Our premium is based on a formula that comes from the claims for the year. The type of insurance the City has chosen is minimum premium up front and then the balance paid throughout the year as claims arise. Therefore, we must estimate what our claims will be throughout the year. This formula is based on an n experienced rating. For the past several years this has been the least expensive way to figure our net premium. There is a small reserve that is held for unexpected additional premiums.

The 2008-09 WC actual increased over what had been budgeted. Therefore, we need to take money from the reserves that we had on hand. The next year 2009-10 we increased the budget amount to compensate for the increase in premiums and claims we were seeing. Claims continued to rise significantly so we have had to increase the charge to the departments to cover the premiums expected.

2. What is Longevity Pay and how and why is it awarded?

Longevity Pay is pay given to employees who have worked full time for the City for 10 years (\$40/mo), 15 years (\$60/mo) and 20 years (\$100/mo). Once they reach 10 years of steady, full time employment, the City gives them the corresponding dollar amount each month in a deferred compensation account.

3. What is Beeper Pay and how and why is it awarded?

Beeper Pay is pay we give to employees who are on call outside of working hours. The departments involved in receiving Beeper Pay are: Public Works Operations, Public Works Maintenance, Police Detectives, and IT personnel.

4. The City is paying into a Retirement Pension Bond, Retirement Principal, and PERS. I understand PERS, but what and why do we have the two other retirement accounts?

PERS: Public Employee Retirement System is for public safety and most of the management personnel.

Principal Retirement: The City's employee retirement system is for non public safety personnel and those management personnel who are not in PERS.

Retirement Pension Bond: In 2003, PERS gave employers the opportunity to take out debt to cover the unfunded liability or to increase their employer rate significantly. The City, along with many other cities in the pool, felt it was cheaper to take out debt then to have the employer rate increase significantly. Therefore, there is a charge to the employees who participate in PERS to cover the debt that was taken out in 2004. We did receive credit on our PERS employer rate to compensate for the debt that was taken out in 2004.

5. In the Planning Department we are increasing the FTE for administrative Salary from .70 to .90 and decreasing Clerical Salary from 1.00 FTE to .80 FTE. Both of these scenarios are a total of 1.7 FTE. But after the change, the pay for the two goes from \$114,889 to \$120,016, a difference of \$5,127? Why the change?

Barton Brierley is the department head of the Building and Planning Department. Last year the portion of his salary attributed to the Planning Department was .70 FTE, with .20

FTE of his salary in the Building Fund, This year, because of the lack of building in the City, we took that portion from the Building Fund and put it in the Planning Department. As a department head, Barton is paid more than the Clerical Salary person. Although there was a decrease in the Clerical Salary, there is an increase in the Administrative Salary.

6. Why were there discrepancies regarding the 2010 Census?

The 2010 Census was completed last year. However, not all of the data from the Census is available. Therefore, where it says, "2010 Census unavailable," these are data sets that have not been released.

7. What would be the dollar affect if Business Licenses were revamped?

During the Council Work Session on January 24th, Dan mentioned that there would be a \$20,000 increase in revenues compared to the current \$40,000 received for Business Licenses. Therefore, the City could expect a total of \$60,000 in Business Licenses revenues.

Dan Danicic addressed the following questions:

8. Why, after saying that you foresaw a combination of cuts and revenue increases as the best way to balance the budget did you conclude that cuts alone were the best way to proceed?

Mr. Danicic: I do not feel that the general public would look favorably on rate/fee increases until they observed an effort to reduce costs first.

9. What are the options for increasing employee contributions to their health care and retirement benefit packages and what are the challenges to these option?

Mr. Danicic: The current cost share for health care is 90/10 with all employees. Any change to this split for union represented staff is a subject of mandatory bargaining. Asking for wage and benefit concessions could prove difficult.

10. Could an inverted block rate system for water rates be used to relieve the cost for households and individuals while simultaneously encouraging conservation and maintaining or increasing revenues?

Mr. Danicic: The Citizen's Rate Review Committee considered this concept at the request of the Council in 2009. Their conclusion was that this methodology is primarily focused on conservation rather than revenue generation. Given that Newberg does not have a supply issue, they recommended to Council that no further action be taken on this concept at the time.

11. If we want to begin building our contingency sooner rather than later, would you then recommend looking to revenue increases or a local option; or are there more

cuts or layoffs that could achieve this? Regardless of the better option, why wait until next year if we anticipate the shortfalls to continue?

Mr. Danicic: I believe there can be additional program cuts and changes in services that may address budget shortfalls in the near term providing that the economy recovers soon. Changes in revenue increases should be considered in a thoughtful and public manner. I would expect that it will take a year at least to discuss and implement changes that would be acceptable to the public.

Questions & Comments:

Jack Reardon asked why the franchise fees are coming down. Dan Danicic replied because people are moving away from land lines and going wireless and the customer base is dropping; the electric and gas reduction is due to the number of homes that are now vacant and PGE had a smaller than anticipated rate increase over the course of the year. Cable is up a little and the lodging tax is up quite a bit due to the Allison opening. Mr. Reardon stated cable is down 5.5% as shown in the comparisons on page 121 of the proposed budget. Janelle Nordyke explained Frontier Cable is moving out of town and less is being estimated. Mr. Reardon stated the proposed is below the estimates and it seems the estimates are very conservative. Mr. Danicic stated he would rather be conservative due to only \$25,000 contingency in the General Fund. Mr. Reardon stated \$180,000 less in just franchise fees which is quite a bit. He sees an estimate that is not based on what is actually happening. Mr. Danicic replied it is \$180,000 out of \$1.2 million all together. Mr. Reardon would like the franchise fee estimates reviewed again.

Mr. Reardon stated if it were not for two items which is the franchise fees and the beginning networking capital, you would be \$1.2 million over last year in terms of revenues. Ms. Nordyke explained the fund balance is what has been carried over from the previous year. Mr. Reardon wants to know what happened to the difference of \$1 million between the two years versus what they intend to have estimated for this year. Ms. Nordyke replied the expenditures are more than the revenues that are coming in which is the difference. Mr. Reardon stated he was told you cannot overspend the budget. Mr. Danicic stated it does not disappear. In looking at the revenues versus expenses on the graph, it shows the expenses are greater than the revenues. In previous years, the beginning fund balance has been higher and acts as a reserve that has been helping to fund the gap between the revenues and the actual expenses. Mr. Reardon said that tells him that the City has been overspending for the past three years.

Thomas Barnes stated in addition to the difference in the beginning fund balance, the contingency last year was \$591,000 and this year is only \$25,000 so there is another half-a-million dollars that disappeared.

Janet Irish asked if the estimated actual \$2.78 million on page 121 should be lowered since the City is expecting to end the year with a carry-over. Janelle Nordyke replied that is the estimated actual from the beginning of this year.

Councilor Shelton stated the City Council has had discussions in the past regarding revenue collection of property taxes and assumed a 90% collection rate. Does the City anticipate in November the percentage to be less due to foreclosures or unpaid property taxes? Ms. Nordyke replied it is too early to receive anything from the County. Commissioner Shelton stated the ending fund balance then is a safety net in case the property taxes come in under the rate anticipated. Ms. Nordyke added the City is expecting to receive what has been estimated.

Commissioner Shelton asked if Mr. Danicic sees the Transient Lodging Tax as a topic to be discussed more at the City Council level; should the City increase the amount received in the revenues from that tax. Mr. Danicic replied it does warrant more discussion, although it is a much smaller stakeholder group. He suggested pulling in the owners of the local hotels and talk with them and the Chamber of Commerce and have a public hearing for the community to participate. He does believe it is one of the revenue enhancements with the quickest implementation time.

Councilor Witherspoon asked if the City were to increase the Transient Lodging Tax would that dramatically increase the percentage that has to go towards tourism. Mr. Danicic replied any increase as of today, 70% has to be allocated toward tourism; 17% of that is toward tourism activities.

Councilor Howard asked how is the 25% that has been committed to the Chamber of Commerce affected by that or can it be included in the 70%. Mr. Danicic replied 25% is for the Visitors Center; 80% above the 17% is collected by a new increase; 5% goes back into the General Fund.

Councilor McKinney stated ever since his involvement in the City significant reductions have been made yearly. Mr. Danicic has told the Commissioners on more than one occasion if the present trends continue, and that present trend has been significant cuts every year, the City is still looking at significant shortfalls to present a balanced budget. Commissioner McKinney's concern is the City is not collecting in water, sewer, and stormwater what is needed to keep up with the actual expenses. Some of the areas where the City has been reluctant to make increases may need to be changed in order to raise the revenues that are needed for the mandated programs.

Thomas Barnes added up the expenses in each department; salaries, FICA, worker's compensation, retirement, etc. over the past 5 years. The salary base in 2008-09 with all but Public Works was \$5.6 million. The next year it was \$5.69 million, and the year after that was \$6.238 million. In the proposed budget now, \$6.249 million; \$165,000 more than yesterdays actual from this year, but on page "B" it states there were no cost of living increases, but salaries went up. Medicare and FICA went down; workers compensation went up, unemployment went down significantly, retirement has gone down, and health, life, and disability have gone down. The Fire Department did a good job at getting overtime down for awhile, but that is now back up. Overall, there has been an increase in benefits and salaries across the board. The banking fees in this budget are unconscionable. Money can be saved in salaries and benefits.

Deanna Moore asked why worker's compensation claims have increased in the last 2 years. Janelle Nordyke replied due to individuals being injured more during safety training. Mr. Reardon asked why the estimate was more than the estimated actual for this year. Ms. Nordyke responded the increase was recommended by CIS, the worker's Compensation insurance carrier.

Janet Irish asked for clarification regarding question 5; the Planning Department change and whether the job scope would remain the same. Ms. Nordyke explained there is not as much oversight and fewer personnel in the Building Department. Mr. Danicic stated the work load is not decreasing due to fewer Planners.

4. Shared Revenue hearing:

Janelle Nordyke explained the shared revenue is given to the City by the State of Oregon. It is collection of Cigarette Tax, Liquor Tax, and an additional Liquor Tax that goes directly to the state and they are sharing a portion of that to the cities based on population. The state requires a public hearing to decide on how to use this money. The staff usually splits the total amount of revenues received equally between Police and Fire.

5. Public Comment:

Chair Wall reminded the public there is a 5-minute time limit for comments.

Hank Grum stated he sees no purpose in paying \$14,000 to the League of Oregon Cities, \$50,000 to the Chamber of Commerce which he sees as a business organization, overspending economic development regarding loan fund money to buy First Street store fronts; spending funds to help the Affordable Housing Tax Fund; affordable meaning tax payer subsidized money to pay for the system development charges that a developer would otherwise pay, or going into debt for an \$11.4 million to expand the affluent reuse water system which the City Manager did not mention at the last meeting. None of these pay down debt, pay the Police or Fireman's salaries, does not pave the streets, keep the Library open, and does not maintain city spaces. There is no virtue in being forced to give money to charity such as affordable housing.

Mr. Danicic corrected Mr. Grum regarding the Waste Water Treatment Plant loan monies. He was correct in stating the City has an \$11 million loan; projected to be \$50 million at completion but none of that is for affluent reuse, but is all toward the capacity of the WWTP for current citizens. Mr. Grum stated that information came from the DEQ loan documentation and there was a difference in the debt amount, one being \$29 million and one being \$50 million.

Commissioner McKinney stressed the importance of dealing with correct information and numbers. In regards to the affluent reuse water system, which is already in place and delivers a million gallons at present, with a small increase can produce another million gallons without spending another dollar.

Dr. Rod Kilcup, is the Chairman of the Board of Your Community Mediators in McMinnville. He does understand the different positions and restraints upon the Budget Committee, especially regarding non-profits. Nonetheless, the proposed budget contribution to the YCM from the City of Newberg is \$3,500 which is an important amount of money. Newberg gave YCM \$5,500 last year and now there looks to be a substantial cut. Your Community Mediators has a budget of 60,000; 45% comes from the cities and towns of Yamhill County. Last year, McMinnville cut their support by 10%; Small Claims Court have cut their support on the understanding they will fund as soon as possible. YCM depends on the organizations such as this committee for funding. Dr, Kilcup asked for the committee to please consider how much the YCM organization impacts the community. A \$2,000 cut is significant.

Roger Wiltshire stated at the last Budget Committee Meeting he asked for consistency and following along those lines, a number of issues have come up. Part of the issue is a major subject of revenue. Looking at the current proposed budget he is looking for an account that says, "Uncollected Traffic Fine Receivables" and asked where that account is in the budget. In the Finance Department information he printed out today, it says, "*Key department documents*", and in that document it says, "*Monthly financial reports*" which he has been searching for more than 6 months. He has a letter from the Mayor that says, "...the City also keeps current on new

technology to increase efficiency so that the City can continue to provide quality and comprehensive services most affordably.” Mr. Wiltshire suspects that most affordably includes the IT Supervisor traveling to Best Buy at whatever their hourly salary is plus gasoline reimbursement. This has also happened with the City Recorder, as well. The same item could be ordered over the internet and shipped via UPS instead. The proposed budget document is not accurate. The Mayor sends the citizens a glowing picture of the rising real estate values but in publications they say there is no question the housing prices are diminishing. He finds that extremely incorrect. Mr. Wiltshire also complained about having only 5 minutes to speak.

Pat Haight stated she has read the budget and there are many discrepancies. In reading through the January 6, 2009 minutes in the middle of the economic crash, the City Manager applied for a \$55 million loan from the State of Oregon, which was approved, but the state did not have the \$55 million at that time to loan the City until recently. Ms. Haight agrees with Mr. Reardon and stated spending needs to be cut. The City is paying back so much interest that it is running out of money. Newberg has a high percentage of senior citizens and the public does not have any more money.

6. **Budget Committee Deliberation:**

Thomas Barnes reiterated that salaries, bank charges, and overtime should be looked at.

Councilor McKinney requested a report regarding unavoidable bank fees, salaries, and overtime. He would also like to know what is permissible and not permissible regarding non- profits; whether the City has decided to increase the business license fees and what impact that would have on the budget; and what the TLT can provide in regards to additional revenues and what portion would go toward the General Fund. Also, a realistic discussion about what portions of the health and insurance fees we pay, employee responsibilities, and the practices for spouses and family members.

Councilor Rierson would like an idea of the percentage other businesses are paying in regard to banking fees and asked staff to look at a more competitive banking rate on the credit card processing fees. He would also like to look at documentation regarding employee trips to Costco, etc. during work hours. Much of the overtime is for the Fire Department and it his understanding that amount was less then hiring another person and having City services down.

Chair Wall state in regard to the Visitor’s Center getting a 40% increase in the new budget, requested the Chamber of Commerce decide to take some of the money and reinstate the money to the Friday Art Walk and the Camellia Festival voluntarily.

Councilor Howard requested information regarding any City services that volunteers can do at an increased rate; cleaning or grounds care by volunteers in lieu of increased revenues. Ask the community to give back without asking them for their money.

7. **Budget Adoption:**

a. **Shared Revenues**

MOTION #2: Thomas/Moore to keep the Shared Revenues at 50/50. (12/Yes/ 0 No/ 2 Absent [Amundson, Brown]) Motion carried.

- 8. **Next Meeting:** The next Budget Committee Meeting is on May 10, 2011, Public Safety Building, 7:00 p.m. Public Comments will be received.
- 9. **Adjourn:** The meeting adjourned at 9:03 p.m.

Approved by the Newberg Budget Committee on this 27th day of September, 2011.

AYES:

NO:

ABSENT:

ABSTAIN:

Budget Committee Chair

Recording Secretary

DRAFT

CITY OF NEWBERG BUDGET COMMITTEE MINUTES
May 10, 2011
7:00 P.M.
PUBLIC SAFETY BUILDING
401 E. Third Street, Newberg

Members**Present:****Councilors:**

Bob Andrews, Mayor
 Denise Bacon
 Bart Rierson
 Wade Witherspoon
 Stephen McKinney
 Marc Shelton
 Ryan Howard

Citizens:

Lon Wall, Chair
 Thomas Barnes, Vice Chair
 Jack Reardon
 Janet Irish
 Deanna Moore
 Ernie Amundson

Members**Absent:**

Helen Brown (excused)

Staff**Present:**

Dan Danicic, City Manager
 Janelle Nordyke, Finance Director
 Terry Mahr, City Attorney
 Caleb Lippard, Assistant Finance Director
 DawnKaren Bevill, Recording Secretary

1. Call to Order: Chair Lon Wall called the meeting to order at 7:00 p.m.

2. Approve April 26, 2011 Budget Committee Minutes:

The Budget Committee will vote on the April 26, 2011 minutes at the next meeting Budget Committee meeting.

3. City Manager Response to Questions posed on May 3, 2011:

At the last meeting, Mr. Barnes asked why the salary numbers are higher despite holding salaries to zero increases for the coming year. Mr. Danicic explained it is due to a residual effect of this current fiscal year. The General Fund employees received their cost of living increases in January of this fiscal year. In essence, at the end of this year, salaries as far as the budget is concerned are increased by the 1½% COLA that was provided to staff.

Thomas Barnes stated the estimated actual is over \$250,000 more than the budgeted amount. Why would the City budget more than what the actual is. Mr. Danicic explained if there were no raises given in this fiscal year; the same would be budgeted with no increases. The other change that occurred was in exchange for a reduction in the contract approved cost of living for the Police Union, they agreed to postpone their 1½% raise to this fiscal year.

Mr. Danicic also answered the question as to why the Police Chief was receiving a reduced \$250 in compensation, explaining that is a residual effect of the decision not to provide sick leave incentive pay which Chief Casey is eligible for. The combination of recognizing the 1½% increase in January and backing out the sick leave incentive that would normally be budgeted for him, the net effect in this coming year he will receive \$250 less in his end-of-the-year paycheck.

Mr. Danicic referred to page 19 of the budget and addressed the question posed at the last meeting regarding debt. This section of the budget accounts for every debt that the City is obligated for currently. The total principle is \$29 million and the total future interest is \$11.4 million. The City Council recently accepted an \$11 million loan from the State of Oregon – DEQ, which becomes due at the end of the project and is not shown here. If that amount is added in today, it is \$11 million of principle and about \$4 million in interest over the life of that loan. That brings the City to \$40 million of principle due and \$15.8 million in interest; together totaling \$66 million. The City is not obligated for the remainder of the WWTP expansion because the City has not applied for it yet.

Councilor Shelton asked when the debt will be retired for the WWTP. Mr. Danicic replied if the City does not acquire any more debt it would be paid off around the year 2031. The next debt that begins to be retired is in year 2016.

Mr. Danicic addressed the question regarding credit card fees and explained the City uses two different entities to process the credit card transactions. One of them is tied directly to Springbrook Software, the finance accounting software, which charges a set fee. The City is currently working with them to negotiate something better. A different provider is used for the Court and Library to reduce fees. The policy decision on using credit cards for transactions does cost money but is convenient for the public and saves staff time. The business license program has been moved to using credit cards and being able to renew on line which is an incredible savings of time for staff. Utility billing eases the process online as well, and helps the City acquire the money more quickly. Ultimately, it is a policy decision on whether or not to provide that service.

Councilor Ryan suggested one option would be to add a surcharge for credit card payments. Janelle Nordyke stated that option is now available.

Mr. Danicic addressed the questions regarding trips to Costco, Fry's, etc., and stated he did a comparison of purchases online versus the trips made to purchase items and in 2009/10 the ratio for office supplies was 30% and in 2010/11 it was 18%. Staff is using their best professional judgment to compare buying online products or purchasing locally. Looking at the low percentage, there is no pattern of abuse and he can mandate using a City vehicle for purchases to cut back on paying mileage to employees.

Mr. Danicic spoke with the Chamber of Commerce Executive Director who stated she was open to the concept of paying for the Camellia Festival and the Trolley. The Chamber is required under their contract for the Visitor's Center to provide a copy of their business plan for the coming year and those elements will be included in it.

4. Public Comment:

Hank Grum stated he is speaking for himself and on behalf of Pat Haight. He commented on Mr. Danicic's correction to Mr. Grum's statement at the last meeting regarding the \$50 million amounts to be spent for effluent water reuse and that Mr. Danicic had said there were no such funds. Mr. Grum brought excerpts from the DEQ loan document R-68-820 signed by the City Manager, Dan Danicic, on January 6, 2009. On page 2 it states the effluent pump stations need to be doubled in capacity. Page 6 states the total estimated cost for the project is \$55 million for design, construction, and administration

plus \$3 million for neighboring property and other unnamed Public Works and City functions. Page 7 refers to recycled water distribution piping which he believes is for effluent reuse. Page 8 states piping for recycled water to the Chehalem Glen Golf Course. The document also states Phase II distribution piping may include Sportsman Park, Friends Community Cemetery, George Fox University Athletic Field, and the Springbrook development in northern Newberg. Mr. Grum requested an answer and an apology.

Roger Wiltshire stated on Tuesday, May 3, 2011 he asked questions that have not yet been answered. What is the current dollar amount of the revenue source known as Traffic Fines? Where can it be found in the proposed budget and what is the current dollar amount in the current proposed budget? Mr. Danicic explained the Traffic Fines are a line item in the budget and are found in Fund One which is located in any of the published budgets in the Supplemental Information section. The uncollected traffic fines are not an activity that is done because the City is not a private business and does not operate on revenues and losses and it is not in the budget. The books and accounts are not all online but if Mr. Wiltshire would like additional information he can fill out a Public Records Request and that information will be gathered for him.

Pat Haight stated she has made many contributions to the community in Newberg and Dundee. She went to Rick Waters at DEQ who explained the project has been approved at \$55 million.

Chair Wall closed public comment at 8:06 p.m.

5. Budget Committee Deliberation:

Jack Reardon stated the expenses have been increasing steadily each year for the past 4 years and the beginning balance is going down, coming to a point of less than a million dollars for the beginning fund balance very quickly. Research should be done regarding benefits and how they relate to what is happening elsewhere and suggested talking to other City Managers. Dan Danicic explained that last year insurance for non represented staff was changed to save the City money and staff is always looking at the health plans available and the cost sharing. The 90/10 split is a concern for different classes of employees because of the contracts built around it. Some fellow City Managers have stated they are still at 100%. On the public side it is most often 80/20. Private firms also pay from 50% – 100%. That will continue to be researched in the future while maintaining the quality of employees.

Councilor Bacon does not want to see two classes of people in terms of employees and benefits. Jack Reardon respects Councilor Bacon's opinion, but the realities are the cost of health and PERS are rising faster than other expenses. The benefits are creating a major problem in this country and cannot be ignored.

Janet Irish does agree that is the problem but if too drastic of a change is made and employees are lost, it costs much more to replace that employee. Her concern is the \$25,000 left over at the end of the year and would feel better if that could be increased if even just by \$10,000; the carry over needs to be increased.

Councilor Witherspoon stated there are several fairly large contingencies such as waste water and facilities and asked what is the policy in regards to mandating percentages to help offset cuts or can money be moved to help bolster the General Fund contingency. Dan Danicic replied there are specific state laws for spending utility money into the General Fund but the money can be loaned and those monies would need to be paid back plus interest. If the \$25,000 is spent, he would apply for a Supplemental Budget with the City Council to borrow money from the Utility Funds to place into the General Fund.

Councilor Howard stated this is his first budget cycle and agrees with what has been said. He does not see revenues increasing without an increase in rates, so drastic changes need to take place. He thanked staff for the work that has been done on the budget and although costs have been reduced, he hopes the City is ready for more cuts next year.

Thomas Barnes is retired and on a fixed budget but does not believe the City should wait until next year; changes needs to happen now. The City needs to start coming up with a plan; identify the cuts made and look at ways to generate more revenue right now.

Councilor McKinney feels there are still some capital expenditures that can be reduced in this budget. The City needs to preserve the personnel and agrees with Ms. Irish regarding the cost of replacing personnel. The Camellia Festival and purchasing a new street sweeper are just a few examples of what can be postponed to another budget year. He appreciates what the Budget Committee has done in mitigating this budget.

Deanna Moore commented as a citizen, business person, and a tax payer she would like to see cuts as much as possible so next year if she is asked to pay more for utilities or licenses, she would be willing to do that if she sees that everything has been done that can be. It is an economic reality.

6. 2011 – Budget Adoption:

MOTION #1: Barnes/Rierson moved to approve the following: The Budget Committee of the City of Newberg recommends to the City Council to approve the 2011-12 Budget as amended and to impose the taxes provided for in the approved budget at the rate of \$4.3827 per \$1,000 of assessed value for general operating purposes and \$425,000 for Debt Service, and that these taxes are hereby imposed and categorized for the tax year 2011-12 upon the assessed value of all taxable property within the City. (13 Yes/ 0 No/ 1 Absent [Brown]) Motion carried.

7. Next Meeting:

Mr. Danicic explained after the adoption of the budget, the Budget Committee usually meets together in January to see how the budget is progressing and then meet again in April or May, but given the state of the budget he proposed meeting in October, at the time the fiscal year books have been closed out and the actuals are available. The committee agreed.

Mayor Andrews believes with the numerous comments brought forth in concern to revenues, he challenged the public to share their ideas as soon as possible regarding cuts and/or revenue sources. He encouraged the citizens to bring ideas to the City Manager and/or Finance Director to help not only identify the problems but to also offer suggestions.

8. Adjourn: The meeting adjourned at 8:55 p.m.

Approved by the Newberg Budget Committee on this 27th day of September, 2012.

AYES:

NO:

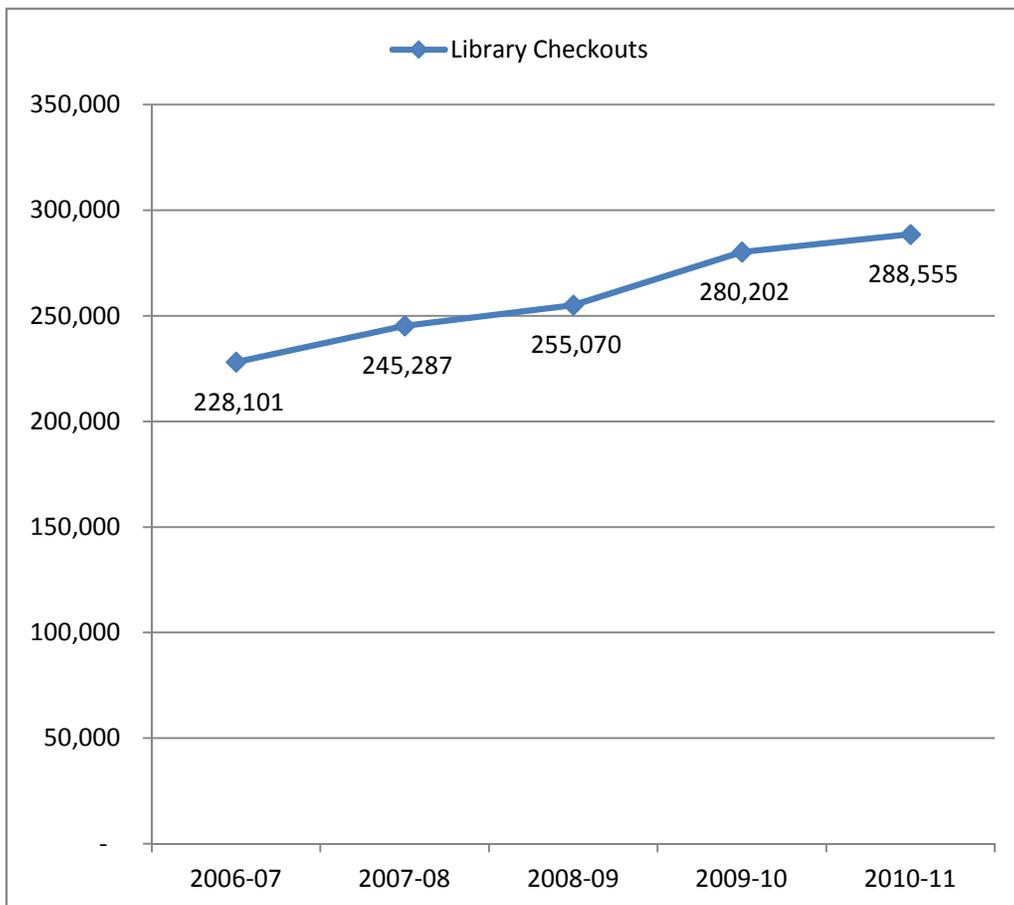
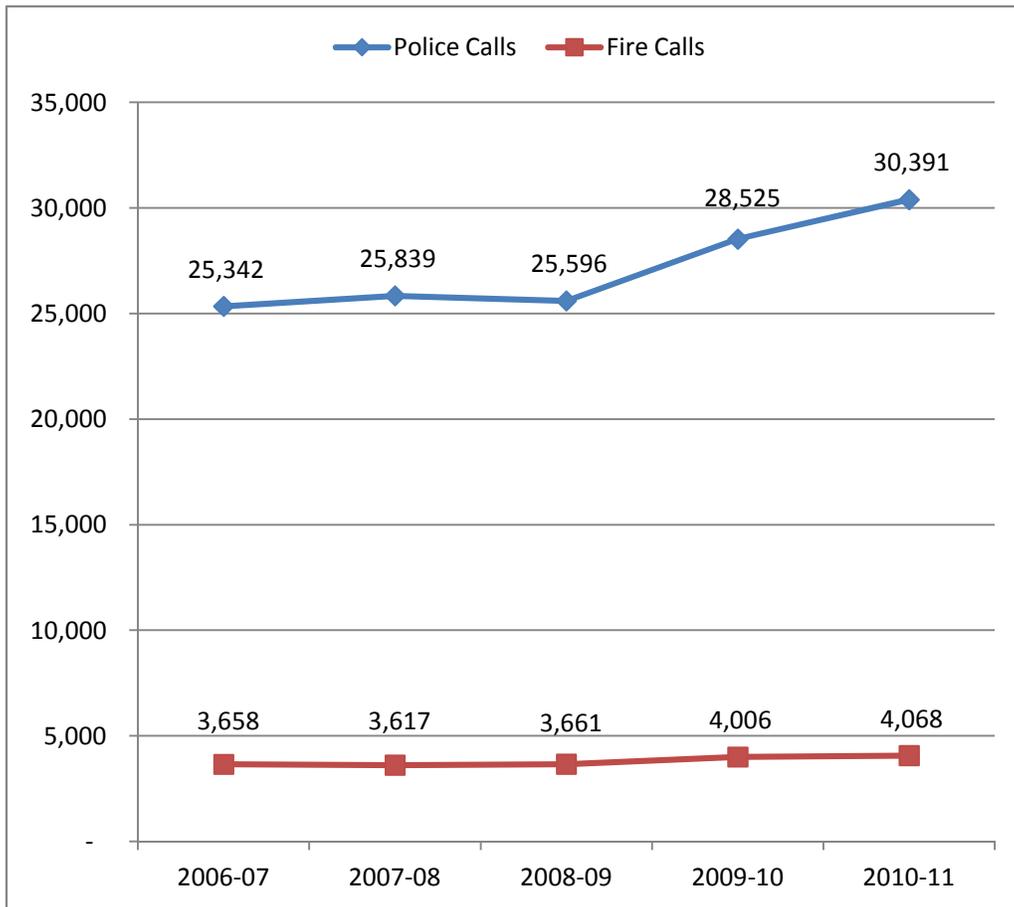
ABSENT:

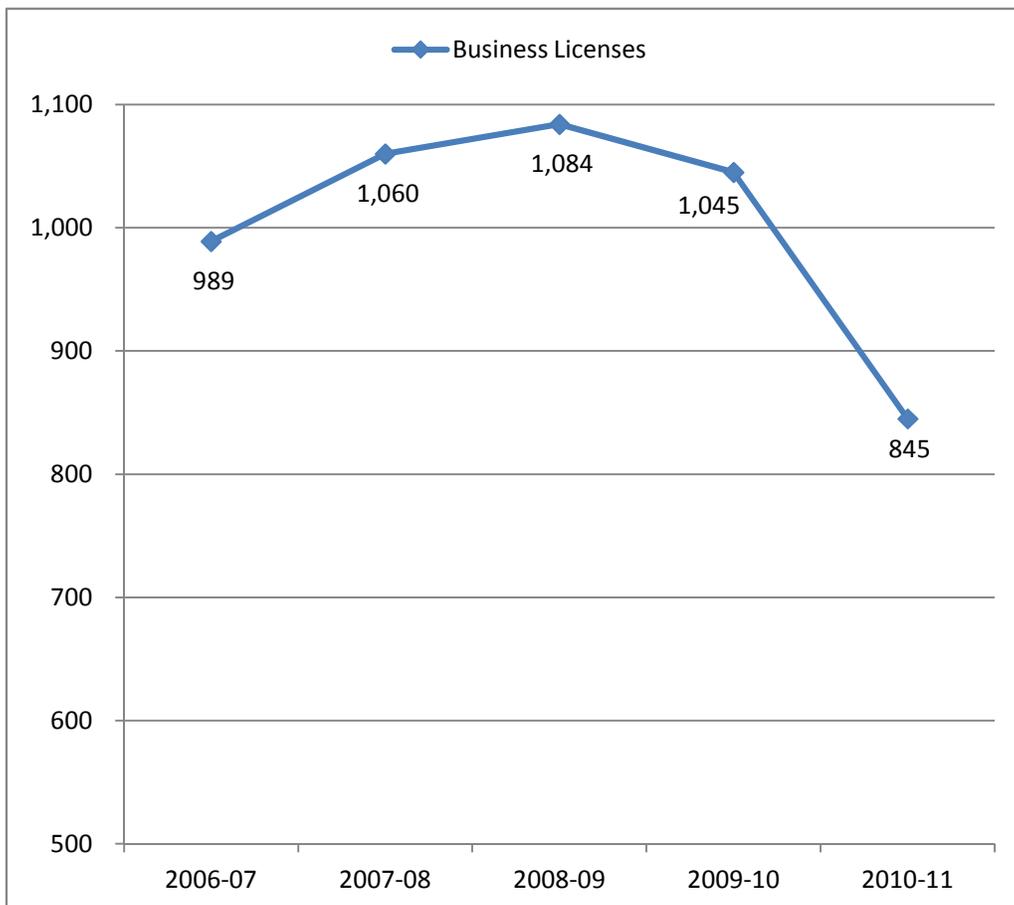
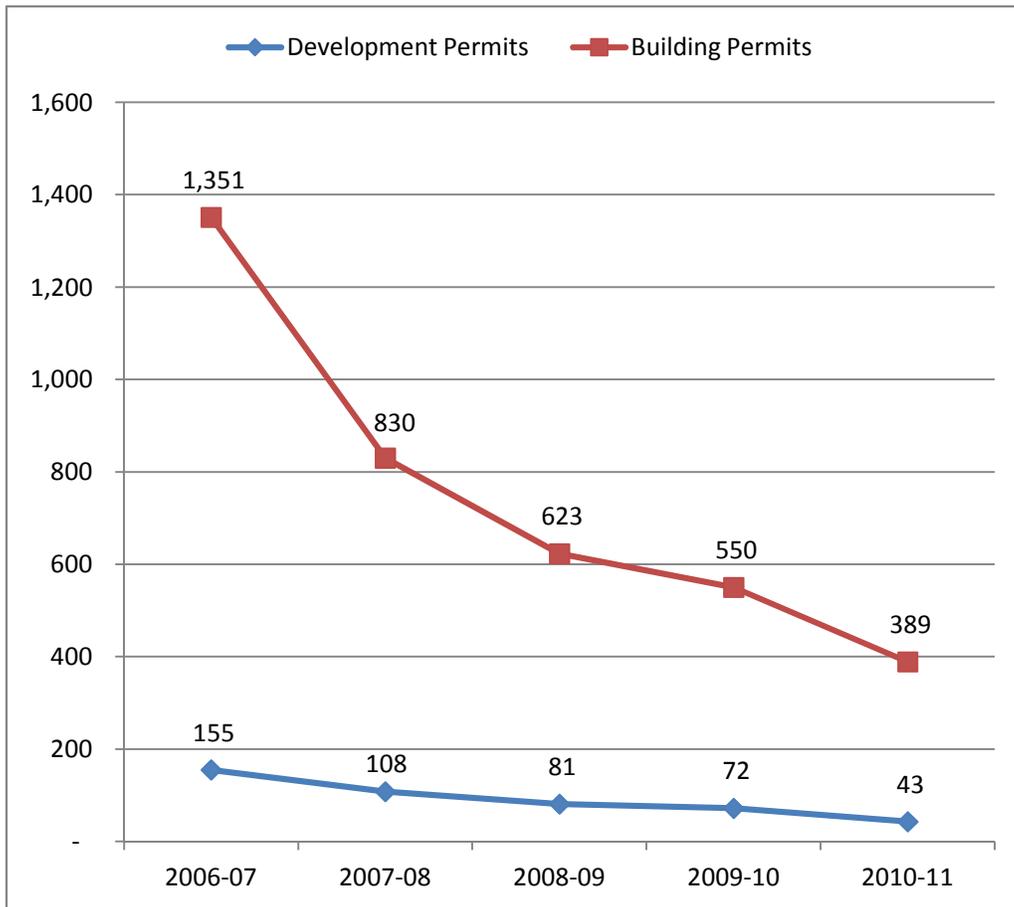
ABSTAIN:

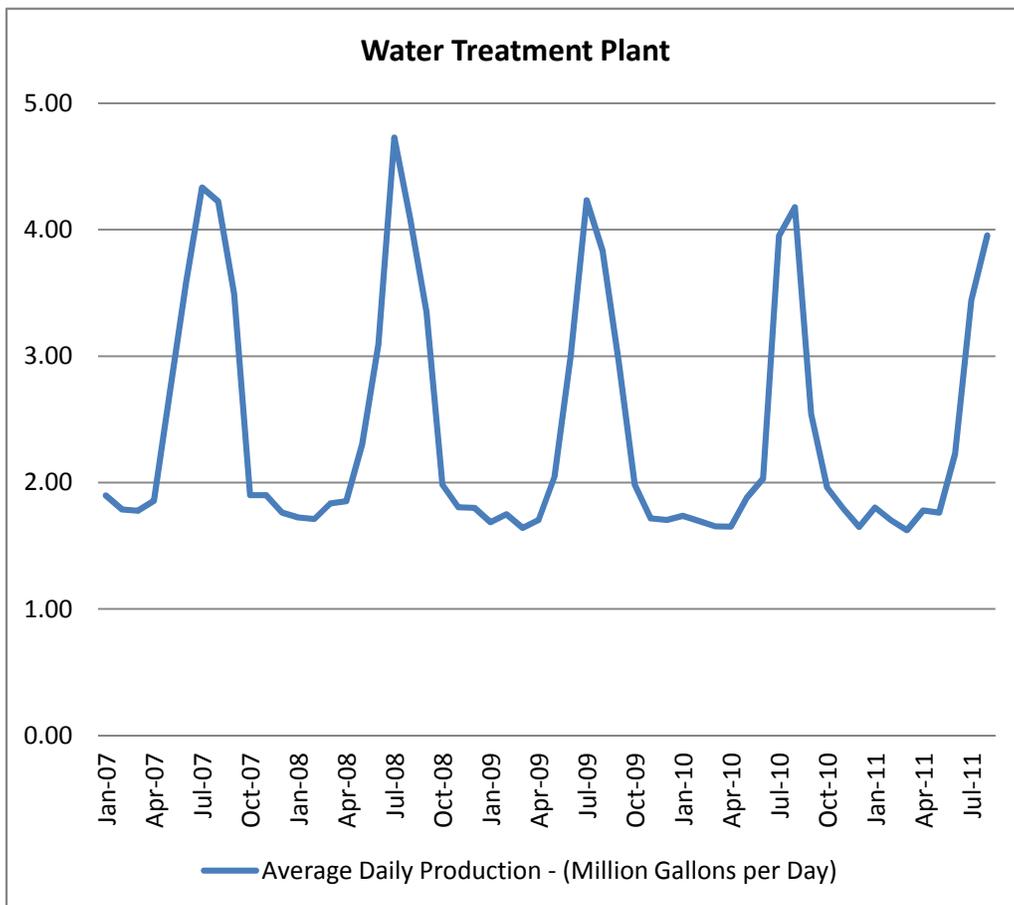
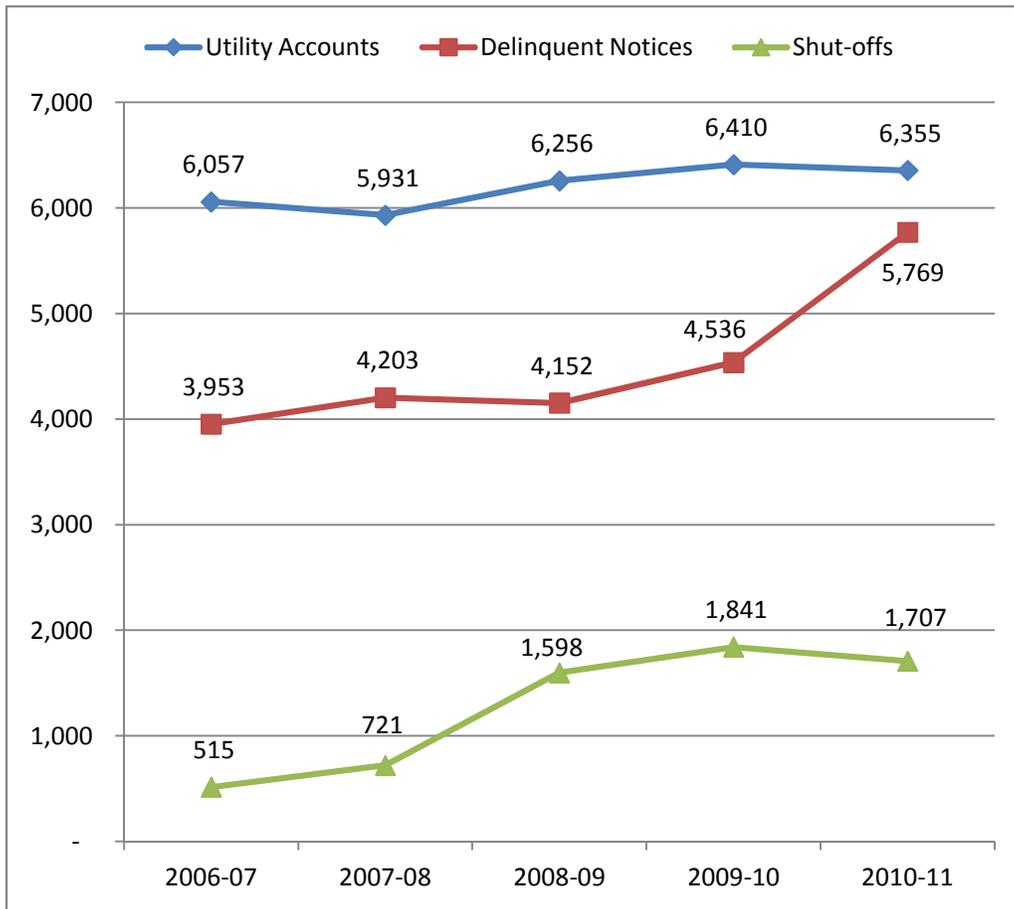
Budget Committee Chair

Recording Secretary

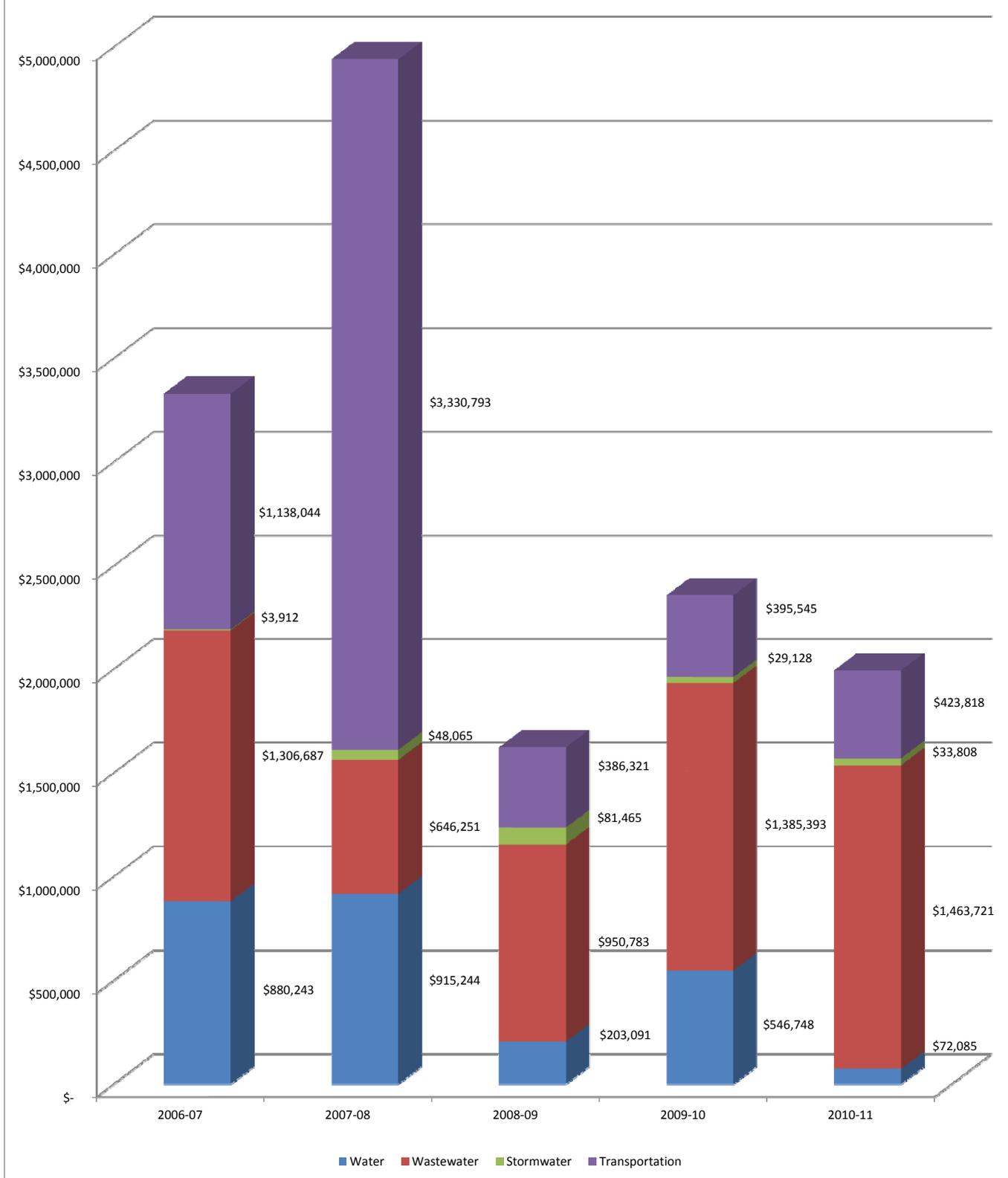
This page intentionally left blank







Capital Improvement Projects 5 yr history



2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 01 GENERAL FUND				
REVENUES				
01-0000-300000	Beg F/B-Net Working Capital	2,778,800	2,778,800	0.00%
01-0000-310000	Current Year Taxes	5,879,135	5,703,893	3.07%
01-0000-311000	Prior Year Taxes	308,654	150,000	105.77%
01-0000-320001	Franchise Fee-Cable	226,073	200,000	13.04%
01-0000-320002	Franchise Fee-Garbage	77,748	75,000	3.66%
01-0000-320003	Franchise Fee-Gas	237,097	285,000	-16.81%
01-0000-320004	Franchise Fee-Electric	794,976	900,000	-11.67%
01-0000-320005	Franchise Fee-Telephone	40,644	65,000	-37.47%
01-0000-321003	Transient Lodging Tax	357,578	325,000	10.02%
01-0000-321004	Other Business & Liquor Taxes	1,175	900	30.56%
01-0000-322009	Community Development	96,588	140,475	-31.24%
01-0000-322011	Project Permit Center Fees	2,705	1,000	170.50%
01-0000-334000	OEM Grant - Fire	4,800	-	100.00%
01-0000-334002	FEMA Grant - Fire	61,555	814,800	-92.45%
01-0000-334027	Police Grants	6,597	7,265	-9.20%
01-0000-334042	DLCD Grant (Industrial Infrastructure Plan)	30,000	30,000	0.00%
01-0000-334048	JAG Grant	4,492	4,500	-0.18%
01-0000-335003	State Liquor Taxes	270,652	270,000	0.24%
01-0000-335004	State Cigarette Taxes	34,510	35,000	-1.40%
01-0000-335006	State Revenue Sharing	180,393	180,000	0.22%
01-0000-336001	Dundee Planning Contract	20,563	36,000	-42.88%
01-0000-336002	Dundee WCCCA Subscription Fee	11,414	12,500	-8.68%
01-0000-336003	Dundee Communications	33,501	33,501	0.00%
01-0000-336004	Dundee Police Contract	398,475	398,475	0.00%
01-0000-338000	Reimbursed Costs	44,752	10,000	347.52%
01-0000-338007	School District CET Admin Fee	653	1,593	-58.99%
01-0000-338008	Park SDC Admin Fee	867	1,440	-39.81%
01-0000-338009	School District SRO	35,000	35,000	0.00%
01-0000-341000	Temporary Retail Licenses	930	50	1760.00%
01-0000-341002	PD Reports and Other Fees	9,388	10,000	-6.12%
01-0000-341003	Planning / Subdivision Fees	44,737	62,500	-28.42%
01-0000-341004	Fire Department Miscellaneous Fees	1,165	1,000	16.50%
01-0000-341005	Permit Center Document Sales	445	500	-10.92%
01-0000-342001	Newberg Dog Licenses	31,414	30,000	4.71%
01-0000-342002	Fire Protection Contract	294,705	275,000	7.17%
01-0000-342003	Animal Release, Adoption Fees	10,371	8,000	29.64%
01-0000-346001	Library Fines, Fees, Copies, etc	42,352	25,000	69.41%
01-0000-346003	Lost Book Payments	2,007	3,500	-42.65%
01-0000-346004	CCRLS Reimbursement	53,999	71,593	-24.58%
01-0000-346005	Non-Resident Library Cards	20,373	20,000	1.87%
01-0000-346006	PCC Contract	2,360	7,900	-70.13%
01-0000-351000	Traffic Fines	534,347	480,000	11.32%
01-0000-351001	Court Improvement Fees	9,730	15,000	-35.13%
01-0000-351002	Code Enforcement/Parking Fees	67	-	100.00%
01-0000-351003	Alarm Fees	5,750	7,500	-23.33%
01-0000-351004	Peer Court	17,268	22,000	-21.51%
01-0000-351005	Court Appointed Attorneys	3,994	5,000	-20.12%
01-0000-351006	Traffic School Fee	94,277	130,000	-27.48%
01-0000-351008	Photo Red Light	25,999	45,000	-42.22%
01-0000-360000	Miscellaneous Revenues	4,158	5,000	-16.83%
01-0000-361000	Interest Earned	6,249	16,000	-60.95%
01-0000-367001	Animal Control Donations	50	-	100.00%
01-0000-367002	K-9 Donations	155	-	100.00%
01-0000-370700	Internal Rev-Franchise Fee	478,427	488,000	-1.96%
01-0000-370750	Internal Rev-Communications Charge	3,843	3,843	0.00%
01-0000-390006	Transfer In-Wastewater Fund	2,500	2,500	0.00%
01-0000-390007	Transfer In-Water Fund	2,500	2,500	0.00%
TOTAL REVENUES		13,642,959	14,232,528	-4.14%
	less FEMA Grant	61,555	814,800	1.22%
		13,581,404	13,417,728	

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
1110 GENERAL GOVERNMENT				
01-1110-431000	Salaries	1,834	1,900	-3.49%
01-1110-432000	Councilor Salaries	2,890	2,900	-0.34%
01-1110-433000	Mayor Salaries	4,830	4,600	5.00%
01-1110-441000	FICA/Medicare	431	719	-39.99%
01-1110-442000	Workers Compensation	189	354	-46.69%
01-1110-443000	Unemployment	29	29	-1.14%
Total Personal Services		10,202	10,502	-2.85%
01-1110-510000	Office Supplies	903	3,000	-69.88%
01-1110-515000	Printing & Advertising	2,881	3,380	-14.76%
01-1110-520000	Dues & Meetings	26,246	26,155	0.35%
01-1110-520005	Mayor's Expenses	2,112	2,290	-7.76%
01-1110-520006	Council/Committee Expense	290	200	45.07%
01-1110-520008	Recognition	114	500	-77.30%
01-1110-525000	Travel & Training	2,107	5,310	-60.32%
01-1110-590000	Internal Chrg-Admin Support Services	139,002	147,890	-6.01%
01-1110-592000	Community Support	28,000	34,000	-17.65%
01-1110-592500	Tourism Promotion	91,395	74,250	23.09%
Total Materials and Services		293,050	298,975	-1.98%
1110	TOTAL GENERAL GOVERNMENT	303,253	309,477	-2.01%
1510 MUNICIPAL COURT				
01-1510-420000	Clerical Salaries	98,159	100,452	-2.28%
01-1510-431000	Judicial Salaries	31,600	33,900	-6.78%
01-1510-441000	FICA/Medicare	9,677	10,278	-5.85%
01-1510-442000	Workers Compensation	514	850	-39.53%
01-1510-443000	Unemployment	393	403	-2.46%
01-1510-444001	Retirement-Principal	15,078	14,588	3.36%
01-1510-445000	Health/Life/LTD	31,111	35,034	-11.20%
Total Personal Services		186,533	195,505	-4.59%
01-1510-510000	Office Supplies	1,134	2,000	-43.29%
01-1510-515000	Printing & Advertising	3,800	1,120	239.27%
01-1510-520000	Dues & Meetings	176	300	-41.35%
01-1510-525000	Travel & Training	1,026	2,430	-57.77%
01-1510-532000	Bank Fees	2,776	3,100	-10.46%
01-1510-533000	Contractual Services	208	240	-13.23%
01-1510-533031	Peer Court	17,000	17,000	0.00%
01-1510-533045	Maintenance Agreements	1,951	2,110	-7.55%
01-1510-590000	Internal Chrg-Admin Support Services	61,290	65,209	-6.01%
01-1510-590002	Internal Chrg-Computers	3,000	3,000	0.00%
01-1510-594000	Court Appointed Attorney Fees	7,791	10,000	-22.10%
01-1510-595000	Court Costs	3,696	5,224	-29.24%
Total Materials and Services		103,847	115,233	-9.88%
1510	TOTAL MUNICIPAL COURT	290,380	310,738	-6.55%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
POLICE DEPARTMENT 21XX				
2110	POLICE ADMINISTRATION			
01-2110-410000	Administrative Salaries	95,543	94,870	0.71%
01-2110-436100	Police Chief Clothing Allowance	360	360	0.00%
01-2110-436200	Vehicle Allowance	5,400	5,400	0.00%
01-2110-438000	Longevity	720	720	0.00%
01-2110-441000	FICA/Medicare	8,357	8,590	-2.71%
01-2110-442000	Workers Compensation	3,355	2,428	38.16%
01-2110-443000	Unemployment	306	305	0.30%
01-2110-444000	Retirement-PERS	26,168	24,428	7.12%
01-2110-444002	Retirement-Pension Bond	3,578	3,274	9.28%
01-2110-445000	Health/Life/LTD	16,765	17,661	-5.07%
	Total Personal Services	160,552	158,036	1.59%
01-2110-510000	Office Supplies	8,962	7,500	19.50%
01-2110-511000	Postage	548	500	9.54%
01-2110-515000	Printing & Advertising	5,739	4,000	43.48%
01-2110-520000	Dues & Meetings	1,706	1,500	13.73%
01-2110-520003	Recruitment Expense	260	-	100.00%
01-2110-525000	Travel & Training	1,496	3,500	-57.26%
01-2110-533045	Maintenance Agreements	4,911	4,000	22.78%
01-2110-551000	Books & Publications	557	1,000	-44.27%
01-2110-575000	Bond Registration Costs	495	495	0.00%
01-2110-580000	Professional Services	8,980	6,500	38.15%
01-2110-590000	Internal Chrg-Admin Support Services	627,409	667,530	-6.01%
01-2110-590002	Internal Chrg-Computers	12,000	12,000	0.00%
	Total Materials and Services	673,063	708,525	-5.01%
2110	TOTAL POLICE ADMINISTRATION	833,615	866,561	-3.80%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
2120	PATROL			
01-2120-410000	Administrative Salaries	90,942	91,143	-0.22%
01-2120-431000	Officer Salaries	1,561,612	1,553,011	0.55%
01-2120-435000	Overtime	89,237	113,518	-21.39%
01-2120-435001	Holiday Bank	44,376	44,000	0.85%
01-2120-436000	Shift Diff/Beeper Pay	960	-	100.00%
01-2120-438000	Longevity	8,040	8,640	-6.94%
01-2120-441000	FICA/Medicare	134,456	138,493	-2.92%
01-2120-442000	Workers Compensation	56,404	46,433	21.47%
01-2120-443000	Unemployment	5,434	5,435	-0.02%
01-2120-444000	Retirement-PERS	239,571	250,694	-4.44%
01-2120-444002	Retirement-Pension Bond	55,217	59,076	-6.53%
01-2120-445000	Health/Life/LTD	452,293	505,486	-10.52%
	Total Personal Services	2,738,541	2,815,929	-2.75%
01-2120-512000	Uniforms	14,546	15,000	-3.03%
01-2120-520000	Dues & Meetings	300	700	-57.09%
01-2120-520003	Recruitment Expense	409	500	-18.13%
01-2120-523000	Supplies	10,317	6,500	58.72%
01-2120-523001	Firearms (formerly Ammunition)	4,887	8,500	-42.50%
01-2120-523005	Flares	315	500	-37.10%
01-2120-524000	Safety Program	466	1,250	-62.71%
01-2120-525000	Travel & Training	7,745	8,500	-8.89%
01-2120-528000	Prisoner Expense	-	250	-100.00%
01-2120-529000	K-9 Program	3,189	2,500	27.55%
01-2120-530000	Drug Dog	1,165	1,500	-22.31%
01-2120-533000	Contractual Services	824	1,000	-17.57%
01-2120-533011	Police Grants	3,254	-	100.00%
01-2120-533048	JAG Grant	890	890	0.00%
01-2120-534000	Lease Purchase (motors)	100	-	100.00%
01-2120-536000	Motor Program	2,092	2,000	4.60%
01-2120-562000	Fuel	75,345	60,000	25.57%
01-2120-563000	Vehicle Maintenance	30,926	35,000	-11.64%
01-2120-566000	Equip Repair & Maintenance	3,586	2,000	79.30%
01-2120-566120	Small Equipment Replacement	2,252	3,000	-24.93%
01-2120-580000	Professional Services	1,763	2,000	-11.86%
01-2120-590001	Internal Chrg-Veh/Equip	45,000	45,000	0.00%
01-2120-590003	Internal Chrg-Capital Replace	3,000	3,000	0.00%
01-2120-590008	Internal Chrg-Radio Replace	38,000	38,000	0.00%
01-2120-596000	Reserve Police Costs	9,930	10,000	-0.70%
01-2120-596003	Reserve Officers' Ammunition	761	1,700	-55.24%
	Total Materials and Services	261,063	249,290	4.72%
01-2120-610000	Capital Outlay	40,511	54,000	-24.98%
	Total Capital Outlay	40,511	54,000	-24.98%
2120	TOTAL PATROL	3,040,115	3,119,219	-2.54%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
2130	INVESTIGATIONS			
01-2130-410000	Administrative Salaries	90,942	91,143	-0.22%
01-2130-431000	Officer Salaries	329,141	343,196	-4.10%
01-2130-435000	Overtime	24,337	30,000	-18.88%
01-2130-435001	Holiday Bank	12,888	15,000	-14.08%
01-2130-436000	Beeper Pay	2,400	1,920	25.00%
01-2130-436100	Detectives Clothing Allowance	1,800	1,800	0.00%
01-2130-438000	Longevity	1,080	1,600	-32.50%
01-2130-441000	FICA/Medicare	34,778	37,078	-6.20%
01-2130-442000	Workers Compensation	15,295	12,371	23.64%
01-2130-443000	Unemployment	1,386	1,454	-4.68%
01-2130-444000	Retirement-PERS	59,859	66,302	-9.72%
01-2130-444002	Retirement-Pension Bond	14,452	15,800	-8.53%
01-2130-445000	Health/Life/LTD	89,035	105,990	-16.00%
	Total Personal Services	677,392	723,654	-6.39%
01-2130-520000	Dues & Meetings	89	500	-82.15%
01-2130-523000	Supplies	2,534	2,000	26.71%
01-2130-523004	Photographic Equipment	-	700	-100.00%
01-2130-525000	Travel & Training	2,451	3,500	-29.96%
01-2130-533000	Contractual Services	505	1,500	-66.31%
01-2130-534000	Vehicle Lease	1,100	1,200	-8.33%
01-2130-563000	Vehicle Maintenance	1,162	2,000	-41.90%
01-2130-566120	Small Equip Replacement	2,832	3,000	-5.60%
01-2130-580000	Professional Services	1,802	2,000	-9.91%
01-2130-590001	Internal Chrg-Veh/Equip	16,000	16,000	0.00%
01-2130-590004	Internal Chrg-Forensic Equip	5,000	5,000	0.00%
	Total Materials and Services	33,476	37,400	-10.49%
2130	TOTAL INVESTIGATIONS	710,868	761,054	-6.59%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
2150	SUPPORT SERVICES			
01-2150-410000	Administrative Salaries	33,438	34,098	-1.94%
01-2150-420000	Clerical Salaries	131,455	131,703	-0.19%
01-2150-431000	Salaries & Wages	44,833	44,518	0.71%
01-2150-435000	Overtime	2,108	4,500	-53.15%
01-2150-435001	Holiday Bank	3,824	5,000	-23.52%
01-2150-438000	Longevity	2,040	2,040	0.00%
01-2150-441000	FICA/Medicare	15,807	16,973	-6.87%
01-2150-442000	Workers Compensation	1,296	956	35.61%
01-2150-443000	Unemployment	652	665	-1.99%
01-2150-444000	Retirement-PERS	15,201	17,443	-12.85%
01-2150-444001	Retirement-Principal	19,472	18,473	5.41%
01-2150-444002	Retirement-Pension Bond	3,816	4,156	-8.19%
01-2150-445000	Health/Life/LTD	67,962	75,604	-10.11%
	Total Personal Services	341,905	356,129	-3.99%
01-2150-520000	Dues & Meetings	491	450	9.22%
01-2150-523000	Supplies	2,471	2,500	-1.16%
01-2150-523002	Supplies-Dog Control	1,019	2,250	-54.70%
01-2150-523003	Veterinarian Fees	492	300	63.90%
01-2150-525000	Travel & Training	1,194	2,000	-40.29%
01-2150-527000	Community Policing	651	2,000	-67.45%
01-2150-532000	R.A.I.N. Agreement	6,916	6,013	15.01%
01-2150-533000	Contractual Services	13,944	21,000	-33.60%
01-2150-533058	ACTS Oregon Bike Safety Grant	1,007	2,265	-55.53%
01-2150-566000	Equip Repair & Maintenance	34,990	30,500	14.72%
	Total Materials and Services	63,176	69,278	-8.81%
2150	TOTAL SUPPORT SERVICES	405,081	425,407	-4.78%
	TOTAL POLICE DEPARTMENT	4,989,679	5,172,241	-3.53%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FIRE DEPARTMENT 22XX				
2210 FIRE ADMINISTRATION				
01-2210-410000	Administrative Salaries	104,407	104,317	0.09%
01-2210-420000	Clerical Salaries	64,003	64,536	-0.83%
01-2210-436000	Standby Pay	4,417	3,200	38.03%
01-2210-438000	Longevity	720	720	0.00%
01-2210-441000	FICA/Medicare	12,961	13,218	-1.95%
01-2210-442000	Workers Compensation	4,102	2,309	77.67%
01-2210-443000	Unemployment	520	519	0.26%
01-2210-444000	Retirement-PERS	13,026	12,870	1.21%
01-2210-444001	Retirement-Principal	9,100	9,210	-1.19%
01-2210-444002	Retirement-Pension Bond	3,507	3,548	-1.15%
01-2210-445000	Health/Life/LTD	28,844	30,412	-5.16%
Total Personal Services		245,606	244,859	0.31%
01-2210-510000	Office Supplies	3,299	3,500	-5.75%
01-2210-511000	Postage	130	600	-78.32%
01-2210-512000	Uniforms	1,615	-	100.00%
01-2210-520000	Dues & Meetings	581	1,000	-41.90%
01-2210-523000	Supplies	1,768	7,000	-74.74%
01-2210-525000	Travel & Training	2,248	3,200	-29.76%
01-2210-533045	Maintenance Agreements	4,232	3,400	24.48%
01-2210-540000	Utilities	14,939	18,000	-17.01%
01-2210-551000	Books & Publications	272	300	-9.35%
01-2210-562000	Fuel	1,952	2,000	-2.41%
01-2210-563000	Vehicle Maintenance	1,284	1,500	-14.39%
01-2210-566000	Equip Repair & Maintenance	128	1,000	-87.20%
01-2210-575000	Bond Registration Costs	248	250	-1.00%
01-2210-580000	Professional Services	979	-	100.00%
01-2210-590000	Internal Chrg-Admin Support Services	329,364	350,424	-6.01%
01-2210-590002	Internal Chrg-Computers	6,000	6,000	0.00%
Total Materials and Services		369,039	398,174	-7.32%
2210	TOTAL FIRE ADMINISTRATION	614,646	643,033	-4.41%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
2220	FIRE SUPPRESSION			
01-2220-410000	Administrative Salaries	88,100	87,036	1.22%
01-2220-431000	Firefighter Salaries	1,090,988	1,062,172	2.71%
01-2220-435000	Overtime	61,460	86,715	-29.12%
01-2220-435001	Holiday Bank	37,493	45,000	-16.68%
01-2220-436000	Standby Pay	15,582	22,000	-29.17%
01-2220-438000	Longevity	960	480	100.00%
01-2220-441000	FICA/Medicare	97,589	101,213	-3.58%
01-2220-442000	Workers Compensation	44,468	27,112	64.02%
01-2220-443000	Unemployment	3,895	3,968	-1.84%
01-2220-444000	Retirement-PERS	154,474	169,600	-8.92%
01-2220-444002	Retirement-Pension Bond	40,634	42,807	-5.08%
01-2220-445000	Health/Life/LTD	212,131	229,227	-7.46%
	Total Personal Services	1,847,776	1,877,530	-1.58%
01-2220-512000	Uniforms	19,060	15,000	27.07%
01-2220-520000	Dues & Meetings	696	500	39.16%
01-2220-523000	Supplies	6,512	6,000	8.54%
01-2220-523020	Small Equipment	360	10,000	-96.40%
01-2220-525000	Travel & Training	8,254	8,000	3.17%
01-2220-526000	Employee Testing	169	100	69.00%
01-2220-533000	Contractual Services	(0)	-	100.00%
01-2220-533045	Maintenance Agreements	10,147	9,460	7.26%
01-2220-534002	FEMA Grants	4,713	4,800	-1.82%
01-2220-551000	Books & Publications	1,773	2,000	-11.37%
01-2220-562000	Fuel	18,425	13,000	41.73%
01-2220-563000	Vehicle Maintenance	32,174	39,000	-17.50%
01-2220-566000	Equip Repair & Maintenance	10,891	22,000	-50.50%
01-2220-566100	Safety Equipment	27,255	30,000	-9.15%
01-2220-590008	Internal Chrg-Radio Replace	32,786	32,786	0.00%
01-2220-596000	Volunteer Costs	18,819	20,000	-5.90%
01-2220-596001	Volunteer Training	6,602	10,000	-33.98%
01-2220-596002	Volunteer LOSAP	17,500	17,500	0.00%
	Total Materials and Services	216,135	240,146	-10.00%
01-2220-610534	Capital Outlay - FEMA Grant	61,555	810,000	-92.40%
	Total Capital Outlay	61,555	810,000	-92.40%
2220	TOTAL FIRE SUPPRESSION	2,125,466	2,927,676	-27.40%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
2230	FIRE PREVENTION			
01-2230-432000	Inspector Salaries	88,100	88,223	-0.14%
01-2230-436000	Standby Pay	6,598	12,000	-45.02%
01-2230-438000	Longevity	720	720	0.00%
01-2230-441000	FICA/Medicare	7,112	7,722	-7.90%
01-2230-442000	Workers Compensation	3,365	2,041	64.85%
01-2230-443000	Unemployment	286	303	-5.58%
01-2230-444000	Retirement-PERS	13,694	14,465	-5.33%
01-2230-444002	Retirement-Pension Bond	3,028	3,268	-7.35%
01-2230-445000	Health/Life/LTD	16,701	17,624	-5.23%
	Total Personal Services	139,604	146,366	-4.62%
01-2230-520000	Dues & Meetings	337	85	296.29%
01-2230-523000	Supplies	637	1,300	-50.97%
01-2230-523011	Fire Prevention	2,468	3,200	-22.89%
01-2230-525000	Travel & Training	1,350	1,600	-15.63%
01-2230-551000	Books & Publications	111	500	-77.81%
01-2230-562000	Fuel	2,195	2,500	-12.19%
01-2230-563000	Vehicle Maintenance	415	925	-55.11%
	Total Materials and Services	7,513	10,110	-25.69%
2230	TOTAL FIRE PREVENTION	147,117	156,476	-5.98%
	TOTAL FIRE DEPARTMENT	2,887,228	3,727,185	-22.54%
2310	COMMUNICATIONS			
01-2310-410000	Administrative Salaries	33,438	34,098	-1.94%
01-2310-420000	Dispatch Salaries	328,323	322,047	1.95%
01-2310-435000	Overtime	30,996	26,000	19.21%
01-2310-435001	Holiday Bank	11,568	12,000	-3.60%
01-2310-438000	Longevity	720	720	0.00%
01-2310-441000	FICA/Medicare	29,648	30,208	-1.85%
01-2310-442000	Workers Comp	1,238	933	32.71%
01-2310-443000	Unemployment	1,214	1,183	2.58%
01-2310-444000	Retirement-PERS	53,279	55,108	-3.32%
01-2310-444002	Retirement-Pension Bond	12,999	12,958	0.32%
01-2310-445000	Health/Life/LTD	124,134	136,556	-9.10%
	Total Personal Services	627,557	631,811	-0.67%
01-2310-520000	Dues & Meetings	392	500	-21.58%
01-2310-523000	Supplies	2,354	4,000	-41.15%
01-2310-525000	Travel & Training	2,373	2,500	-5.08%
01-2310-526000	Employee Testing	-	500	-100.00%
01-2310-533000	Contractual Services	50	10,000	-99.50%
01-2310-533045	Maintenance Agreements	780	1,100	-29.06%
01-2310-533051	OEM Phase II Wireless	-	3,100	-100.00%
01-2310-566000	Equip Repair & Maintenance	115,570	130,000	-11.10%
01-2310-566120	Small Equipment Replacement	1,045	2,000	-47.75%
01-2310-590000	Internal Chrg-Admin Support Services	108,347	115,275	-6.01%
01-2310-590003	Internal Chrg-Capital Replace	19,000	19,000	0.00%
	Total Materials and Services	249,911	287,975	-13.22%
01-2310-610000	Capital Outlay	16,432	13,000	26.40%
	Total Capital Outlay	16,432	13,000	26.40%
2310	TOTAL COMMUNICATIONS	893,900	932,786	-4.17%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
LIBRARY 31XX				
3110	LIBRARY ADMINISTRATION			
01-3110-410000	Administrative Salaries	174,869	135,173	29.37%
01-3110-438000	Longevity	1,200	1,200	0.00%
01-3110-441000	FICA/Medicare	13,236	10,432	26.88%
01-3110-442000	Workers Compensation	493	285	73.14%
01-3110-443000	Unemployment	523	410	27.62%
01-3110-444000	Retirement-PERS	12,375	12,243	1.08%
01-3110-444001	Retirement-Principal	15,082	8,325	81.16%
01-3110-444002	Retirement-Pension Bond	2,720	2,762	-1.53%
01-3110-445000	Health/Life/LTD	24,829	13,116	89.30%
	Total Personal Services	245,327	183,946	33.37%
01-3110-510000	Office Supplies	1,737	3,500	-50.37%
01-3110-511000	Postage	2	-	100.00%
01-3110-515000	Printing & Advertising	100	200	-50.00%
01-3110-520000	Dues & Meetings	359	500	-28.21%
01-3110-523000	Supplies	439	500	-12.25%
01-3110-525000	Travel & Training	460	700	-34.30%
01-3110-532000	Bank Fees	1,811	1,200	50.94%
01-3110-533045	Maintenance Agreements	2,879	2,900	-0.72%
01-3110-540000	Utilities	27,813	33,500	-16.98%
01-3110-542001	Regional Library Service	111,592	111,592	0.00%
01-3110-543000	PCC Expenses	461	-	100.00%
01-3110-551000	Books & Publications	135	500	-73.05%
01-3110-551003	Lost Book Refunds	322	150	114.63%
01-3110-566000	Equip Repair & Maintenance	150	400	-62.50%
01-3110-590000	Internal Chrg-Admin Support Services	198,886	211,603	-6.01%
01-3110-596000	Volunteer Costs	173	400	-56.86%
	Total Materials and Services	347,318	367,645	-5.53%
3110	TOTAL LIBRARY ADMINISTRATION	592,645	551,591	7.44%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
3120	PUBLIC SERVICES			
01-3120-431000	Salaries & Wages	357,691	412,260	-13.24%
01-3120-438000	Longevity	160	160	0.00%
01-3120-441000	FICA/Medicare	27,171	31,550	-13.88%
01-3120-442000	Workers Compensation	1,215	781	55.62%
01-3120-443000	Unemployment	1,079	1,234	-12.55%
01-3120-444001	Retirement-Principal	17,134	24,194	-29.18%
01-3120-445000	Health/Life/LTD	26,383	41,240	-36.03%
	Total Personal Services	430,833	511,419	-15.76%
01-3120-510000	Office Supplies	3,796	3,600	5.44%
01-3120-515000	Printing & Advertising	19	200	-90.50%
01-3120-520000	Dues & Meetings	445	400	11.14%
01-3120-523000	Supplies	2,171	3,000	-27.64%
01-3120-525000	Travel & Training	2,514	2,500	0.55%
01-3120-533000	Contractual Services	299	1,800	-83.38%
01-3120-533024	Patron Notices	360	1,300	-72.31%
01-3120-551000	Books & Publications	31,974	40,000	-20.07%
01-3120-551001	Audio-Visual	11,218	7,200	55.80%
01-3120-551002	Periodicals	7,441	6,000	24.01%
01-3120-551003	Children's Books	14,917	15,000	-0.56%
01-3120-551004	Children's Audio-Visual	2,134	2,700	-20.97%
01-3120-551005	Children's Periodicals	482	600	-19.59%
01-3120-551006	Electronic Resources	3,430	3,000	14.34%
01-3120-551007	Adult Book Replacement	861	1,000	-13.90%
01-3120-551008	Children's Book Replacement	3,186	2,500	27.43%
01-3120-566000	Equip Repair & Maintenance	230	400	-42.45%
	Total Materials and Services	85,476	91,200	-6.28%
01-3120-610000	Capital Outlay	-	165,000	-100.00%
	Total Capital Outlay	-	165,000	-100.00%
3120	TOTAL PUBLIC SERVICES	516,309	767,619	-32.74%
	TOTAL LIBRARY DEPARTMENT	1,108,954	1,319,210	-15.94%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
4110	PLANNING			
01-4110-410000	Administrative Salaries	65,238	60,061	8.62%
01-4110-420000	Clerical Salaries	48,865	54,828	-10.88%
01-4110-431000	Salaries & Wages	202,032	201,638	0.20%
01-4110-435000	Overtime	228	-	100.00%
01-4110-438000	Longevity	608	576	5.56%
01-4110-441000	FICA/Medicare	23,835	24,260	-1.75%
01-4110-442000	Workers Compensation	2,673	1,860	43.70%
01-4110-443000	Unemployment	957	950	0.73%
01-4110-444000	Retirement-PERS	12,249	11,478	6.72%
01-4110-444001	Retirement-Principal	35,625	36,380	-2.08%
01-4110-444002	Retirement-Pension Bond	3,055	2,982	2.45%
01-4110-445000	Health/Life/LTD	52,465	57,954	-9.47%
	Total Personal Services	447,830	452,967	-1.13%
01-4110-510000	Office Supplies	3,272	3,850	-15.01%
01-4110-511000	Postage	63	200	-68.67%
01-4110-515000	Printing & Advertising	2,581	5,700	-54.71%
01-4110-520000	Dues & Meetings	2,559	2,500	2.37%
01-4110-520003	Recruitment Expense	530	-	100.00%
01-4110-525000	Travel & Training	1,238	3,450	-64.13%
01-4110-532000	Bank Fees	898	1,500	-40.15%
01-4110-533045	Maintenance Agreements	4,594	4,900	-6.24%
01-4110-533054	DLCD Grant (Industrial Infrastructure Plan)	14,981	15,000	-0.13%
01-4110-551000	Books & Publications	330	320	3.13%
01-4110-562000	Fuel	632	483	30.88%
01-4110-563000	Vehicle Maintenance	122	87	40.75%
01-4110-576000	Recording Fees	-	173	-100.00%
01-4110-580000	Professional Services	9,424	13,500	-30.19%
01-4110-580005	Land Use Planning Appeals	29	-	100.00%
01-4110-590000	Internal Chrg-Admin Support Services	157,036	167,077	-6.01%
	Total Materials and Services	198,288	218,740	-9.35%
4110	TOTAL PLANNING	646,118	671,707	-3.81%
	NONDEPARTMENTAL 91XX			
9170	TRANSFERS			
01-9170-906000	Transfer-Wastewater	19,639	22,345	-12.11%
9170	TOTAL TRANSFERS	19,639	22,345	-12.11%
	TOTAL NONDEPARTMENTAL	19,639	1,789,184	-98.90%
FUND 01	TOTAL GENERAL FUND	11,139,150	14,232,528	-21.73%
	ENDING FUND BALANCE	2,503,809	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 2 STREET FUND				
REVENUES				
02-0000-300000	Beg F/B-Net Working Capital	163,531	163,532	0.00%
02-0000-332003	Street/Curb Permits	4,738	2,100	125.63%
02-0000-335000	Gas Taxes	1,113,929	1,158,000	-3.81%
02-0000-336000	Bike Way Taxes	11,252	11,580	-2.83%
02-0000-338000	Reimb Costs-Materials	2,402	-	100.00%
02-0000-338001	Reimb Costs-Labor	3,925	-	100.00%
02-0000-338002	Reimb Costs-Capital Project	5,246	-	100.00%
02-0000-342004	Dev Review and Inspection Fee	8,473	1,000	747.32%
02-0000-361000	Interest Earned	759	1,000	-24.10%
02-0000-361001	Interest-Receivables	714	-	100.00%
02-0000-363000	Assessment Installments	6,467	-	100.00%
TOTAL REVENUES		1,321,438	1,337,317	-1.19%
PUBLIC WORKS 51XX				
5110 STREET ADMINISTRATION				
02-5110-410000	Administrative Salaries	4,899	12,202	-59.85%
02-5110-441000	FICA/Medicare	376	933	-59.69%
02-5110-442000	Workers Compensation	15	102	-84.90%
02-5110-443000	Unemployment	26	37	-29.24%
02-5110-444000	Retirement-PERS	226	1,726	-86.90%
02-5110-444002	Retirement-Pension Bond	204	391	-47.72%
02-5110-445000	Health/Life/LTD	1,980	1,677	18.05%
Total Personal Services		7,727	17,068	-54.73%
02-5110-520000	Dues & Meetings	60	-	100.00%
02-5110-520003	Recruitment Expense	5	100	-95.00%
02-5110-523000	Supplies	367	750	-51.01%
02-5110-525000	Travel & Training	13	-	100.00%
02-5110-533000	Contractual Services	12,023	29,500	-59.24%
02-5110-551000	Books & Publications	238	300	-20.67%
02-5110-575000	Bond Registration Costs	252	275	-8.36%
02-5110-576000	Recording Fees	86	100	-14.00%
02-5110-590000	Internal Chrg-Admin Support Services	189,792	201,928	-6.01%
Total Materials and Services		202,837	234,053	-13.34%
5110	TOTAL STREET ADMINISTRATION	210,564	251,121	-16.15%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5112	ENGINEERING DESIGN			
02-5112-420000	Clerical Salaries	10,568	10,907	-3.11%
02-5112-432000	Engineer Salaries	51,214	49,681	3.08%
02-5112-438000	Longevity	205	220	-6.82%
02-5112-441000	FICA/Medicare	4,661	4,652	0.20%
02-5112-442000	Workers Compensation	907	458	98.13%
02-5112-443000	Unemployment	188	182	3.42%
02-5112-444001	Retirement-Principal	11,465	11,269	1.74%
02-5112-445000	Health/Life/LTD	11,165	12,362	-9.68%
	Total Personal Services	90,374	89,731	0.72%
02-5112-510000	Office Supplies	182	1,000	-81.83%
02-5112-511000	Postage	6	25	-76.88%
02-5112-515000	Printing & Advertising	155	1,000	-84.55%
02-5112-520000	Dues & Meetings	684	2,350	-70.91%
02-5112-523000	Supplies	555	1,500	-62.99%
02-5112-525000	Travel & Training	1,055	2,000	-47.26%
02-5112-532000	Bank Fees	190	600	-68.35%
02-5112-533000	Contractual Services	869	15,000	-94.20%
02-5112-533045	Maintenance Agreements	9,149	9,750	-6.16%
02-5112-551000	Books & Publications	279	200	39.37%
	Total Materials and Services	13,123	34,325	-61.77%
02-5112-610000	Capital Outlay	4,190	4,775	-12.25%
	Total Capital Outlay	4,190	4,775	-12.25%
5112	TOTAL ENGINEERING DESIGN	107,687	128,831	-16.41%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5120	STREET MAINTENANCE			
02-5120-410000	Administrative Salaries	9,562	9,938	-3.79%
02-5120-420000	Clerical Salaries	9,904	10,233	-3.22%
02-5120-431000	Maintenance Salaries	128,596	126,972	1.28%
02-5120-433000	Summer Help	954	6,000	-84.09%
02-5120-435000	Overtime	33	-	100.00%
02-5120-436000	Beeper Pay	964	6,570	-85.33%
02-5120-436100	Uniform Allowance	263	250	5.20%
02-5120-438000	Longevity	1,296	1,296	0.00%
02-5120-441000	FICA/Medicare	11,204	12,336	-9.17%
02-5120-442000	Workers Compensation	7,072	6,240	13.34%
02-5120-443000	Unemployment	455	485	-6.09%
02-5120-444001	Retirement-Principal	25,179	25,887	-2.74%
02-5120-445000	Health/Life/LTD	39,830	43,607	-8.66%
	Total Personal Services	235,312	249,814	-5.81%
02-5120-510000	Office Supplies	694	1,600	-56.65%
02-5120-512000	Uniforms	1,118	1,200	-6.85%
02-5120-520000	Dues & Meetings	1,630	1,000	62.98%
02-5120-522000	Road Materials	38,470	25,000	53.88%
02-5120-523000	Supplies & Small Tools	6,191	6,500	-4.75%
02-5120-524000	Safety Program	232	500	-53.52%
02-5120-525000	Travel & Training	4,345	3,000	44.82%
02-5120-526000	Employee Testing	171	1,000	-82.94%
02-5120-533000	Contractual Services	11,541	12,000	-3.83%
02-5120-533045	Maintenance Agreements	2,175	2,000	8.75%
02-5120-538101	Street Improvements	45,562	30,000	51.87%
02-5120-538102	Street Crack Sealing	29,320	30,000	-2.27%
02-5120-538105	Sidewalk Intersections/ADA/Bikeway	1,160	20,000	-94.20%
02-5120-540000	Utilities	5,033	6,000	-16.11%
02-5120-541000	Street Signs	6,847	13,000	-47.33%
02-5120-541001	Street Lighting	255,827	270,000	-5.25%
02-5120-541002	Street Light/Pole Maintenance	1,194	5,000	-76.12%
02-5120-562000	Fuel	9,474	14,000	-32.33%
02-5120-563000	Vehicle Maintenance	10,385	15,000	-30.76%
02-5120-566000	Equip Repair & Maintenance	1,107	6,500	-82.97%
02-5120-571000	Bldg & Grounds Maintenance	3,160	6,000	-47.33%
	Total Materials and Services	435,635	469,300	-7.17%
5120	TOTAL STREET MAINTENANCE	670,947	719,114	-6.70%
	TOTAL PUBLIC WORKS (STREET)	989,198	1,099,066	-10.00%
	NONDEPARTMENTAL 91XX			
9170	TRANSFERS			
02-9170-909000	Transfer-Debt Service	7,719	7,719	0.00%
02-9170-918000	Transfer-Street Cap Projects	12,000	12,000	0.00%
9170	TOTAL TRANSFERS	19,719	19,719	0.00%
	TOTAL NONDEPARTMENTAL	19,719	238,251	-91.72%
FUND 02	TOTAL STREET FUND	1,008,917	1,337,317	-24.56%
	ENDING FUND BALANCE	312,521	-	

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 03	CIVIL FORFEITURE			
	REVENUES			
03-0000-300000	Beg F/B-Net Working Capital	4,847	4,855	-0.16%
03-0000-361000	Interest Earned	14	50	-71.52%
	TOTAL REVENUES	4,862	4,905	-0.89%
2110	POLICE ADMINISTRATION			
03-2110-580000	Professional Services	4,862	4,905	-0.87%
	Total Materials and Services	4,862	4,905	-0.87%
2110	TOTAL POLICE ADMINISTRATION	4,862	4,905	-0.87%
FUND 03	TOTAL CIVIL FORFEITURE FUND	4,862	4,905	-0.87%
	ENDING FUND BALANCE	(1)	-	
FUND 04	PROPRIETARY CAPITAL PROJECTS			
	REVENUES			
04-0000-300000	Beg F/B-Net Working Capital	-	-	0.00%
04-0000-390006	Transfer In-Wastewater Fund	1,170,657	1,393,500	-15.99%
04-0000-390007	Transfer In-Water Fund	72,085	450,000	-83.98%
04-0000-390017	Transfer In-Stormwater Fund	30,428	113,500	-73.19%
04-0000-390043	Transfer In-Storm SDC	3,381	16,500	-79.51%
04-0000-390046	Transfer In-Wastewater SDC	293,064	349,000	-16.03%
04-0000-390047	Transfer In-Water SDC	-	150,000	-100.00%
	TOTAL REVENUES	1,569,615	2,472,500	-36.52%
5150	CAPITAL PROJECTS			
04-5150-706385	WWTP Sawdust Dryer	1,600	2,500	-36.00%
04-5150-706392	Hwy 240 Pump Station	1,462,121	1,740,000	-15.97%
	Wastewater Projects	1,463,721	1,742,500	-16.00%
04-5150-707587	North Valley Rd Reservoir Upgrades	54,239	250,000	-78.30%
04-5150-707593	Wellfield Improvements	17,847	90,000	-80.17%
	Water Projects	72,085	600,000	-87.99%
04-5150-717724	Illinois Street Construction	33,808	70,000	-51.70%
	Stormwater Projects	33,808	130,000	-73.99%
5150	TOTAL CAPITAL PROJECTS	1,569,615	2,472,500	-36.52%
FUND 04	TOTAL PROP CAPITAL PROJECTS	1,569,615	2,472,500	-36.52%
	ENDING FUND BALANCE	-	-	

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 05 EMERGENCY MEDICAL SERVICES REVENUES				
05-0000-300000	Beg F/B-Net Working Capital	314,541	314,541	0.00%
05-0000-338000	Reimbursed Cost	6,363	-	100.00%
05-0000-348000	User Fees	1,166,302	1,100,000	6.03%
05-0000-348002	Firemed Memberships	38,726	37,000	4.67%
05-0000-360000	Miscellaneous Revenues	280	-	100.00%
05-0000-361000	Interest Earned	1,041	3,500	-70.27%
05-0000-367000	Contrib-Spec & Private	13,000	30,000	-56.67%
TOTAL REVENUES		1,540,252	1,491,759	3.25%
2250 EMERGENCY MEDICAL SERVICES				
05-2250-410000	Administrative Salaries	92,108	92,179	-0.08%
05-2250-420000	Clerical Salaries	26,220	26,175	0.17%
05-2250-431000	Salaries & Wages	411,515	361,704	13.77%
05-2250-435000	Overtime	43,895	70,000	-37.29%
05-2250-435001	Holiday Bank	17,621	18,500	-4.75%
05-2250-436000	Standby Pay	4,059	10,000	-59.41%
05-2250-438000	Longevity	720	1,920	-62.50%
05-2250-441000	FICA/Medicare	44,266	44,406	-0.31%
05-2250-442000	Workers Compensation	18,718	11,306	65.56%
05-2250-443000	Unemployment	1,790	1,742	2.73%
05-2250-444000	Retirement-PERS	73,803	78,662	-6.18%
05-2250-444002	Retirement-Pension Bond	18,271	18,188	0.46%
05-2250-445000	Health/Life/LTD	105,328	99,984	5.34%
Total Personal Services		858,316	834,766	2.82%
05-2250-510000	Office Supplies	3,774	3,000	25.81%
05-2250-511000	Postage	246	500	-50.72%
05-2250-512000	Uniforms	3,053	4,200	-27.30%
05-2250-515000	Printing & Advertising	3,339	3,000	11.30%
05-2250-520000	Dues & Meetings	2,356	2,000	17.81%
05-2250-523000	Supplies	5,110	18,718	-72.70%
05-2250-523006	Medical Supplies	49,515	45,000	10.03%
05-2250-523007	RX Supplies	7,593	10,000	-24.07%
05-2250-524000	Safety Program	2,888	1,400	106.31%
05-2250-525000	Travel & Training	4,361	12,000	-63.65%
05-2250-532000	Bank Fees	259	-	100.00%
05-2250-533045	Maintenance Agreements	9,126	13,200	-30.86%
05-2250-535001	Billing Services	84,984	70,000	21.41%
05-2250-535002	Medical Services	6,700	6,700	0.00%
05-2250-540000	Utilities	14,938	19,000	-21.38%
05-2250-551000	Books & Publications	296	2,000	-85.18%
05-2250-562000	Fuel	30,027	30,000	0.09%
05-2250-563000	Vehicle Maintenance	25,829	40,000	-35.43%
05-2250-566000	Equip Repair & Maintenance	9,364	10,000	-6.36%
05-2250-575000	Bond Registration Costs	248	255	-2.94%
05-2250-580000	Professional Services	979	-	100.00%
05-2250-590000	Internal Chrg-Admin Support Services	69,538	73,985	-6.01%
05-2250-590005	Internal Chrg-Communications Charge	3,843	3,843	0.00%
05-2250-590008	Internal Chrg-Radio Replace	10,928	10,928	0.00%
05-2250-596000	Volunteer Costs	15,820	29,000	-45.45%
05-2250-596001	Volunteer Training	19,280	20,000	-3.60%
05-2250-596002	LOSAP	7,500	7,500	0.00%
Total Materials and Services		391,897	436,729	-10.27%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
05-2250-610005	Capital Outlay-EMS	17,795	42,000	-57.63%
05-2250-610100	Capital Outlay-EMS Computers	-	6,000	-100.00%
	Total Capital Outlay	17,795	48,000	-62.93%
2250	TOTAL EMERGENCY MED SERVICES	1,268,008	1,319,495	-3.90%
9170	TRANSFERS			
05-9170-933000	Transfer-Fire & EMS Equip Fee	18,000	18,000	0.00%
9170	TOTAL TRANSFERS	18,000	18,000	0.00%
FUND 05	TOTAL EMERG MED SRVC FUND	1,286,008	1,491,759	-13.79%
	ENDING FUND BALANCE	254,245	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 06 WASTEWATER FUND				
REVENUES				
06-0000-300000	Beg F/B-Net Working Capital	2,216,966	2,216,971	0.00%
06-0000-334000	Miscellaneous Grants	133,377	31,500	323.42%
06-0000-338000	Reimb Costs-Materials	2,329	-	100.00%
06-0000-338001	Reimb Costs-Labor	2,951	-	100.00%
06-0000-338002	Reimb Costs-Capital Project	39,642	-	100.00%
06-0000-342004	Dev Review and Inspection Fee	8,473	1,000	747.32%
06-0000-342005	Compost Sales/Sawdust Sales	72,511	25,000	190.04%
06-0000-348000	User Fees	5,477,410	5,290,000	3.54%
06-0000-349001	Connection Charges	6,454	8,000	-19.32%
06-0000-350000	Utility Billing Penalties	36,215	36,000	0.60%
06-0000-355000	Other Fees: Dumping	62,593	25,000	150.37%
06-0000-360000	Miscellaneous Revenues	37,979	1,500	2431.95%
06-0000-361000	Interest Earned	8,141	10,000	-18.59%
06-0000-364000	Sale Of Assets	5,000	-	100.00%
06-0000-390001	Transfer In-General Fund	19,639	22,345	-12.11%
TOTAL REVENUES		8,129,679	7,667,316	6.03%
PUBLIC WORKS 51XX				
5110 WASTEWATER ADMINISTRATION				
06-5110-410000	Administrative Salaries	22,952	38,475	-40.34%
06-5110-441000	FICA/Medicare	1,638	2,943	-44.33%
06-5110-442000	Workers Compensation	63	321	-80.31%
06-5110-443000	Unemployment	77	115	-33.31%
06-5110-444000	Retirement-PERS	1,855	5,443	-65.92%
06-5110-444002	Retirement-Pension Bond	645	1,232	-47.66%
06-5110-445000	Health/Life/LTD	5,087	5,291	-3.86%
Total Personal Services		32,317	53,820	-39.95%
06-5110-511000	Postage	5	50	-89.78%
06-5110-515000	Printing & Advertising	8	300	-97.31%
06-5110-520000	Dues & Meetings	293	1,885	-84.46%
06-5110-520003	Recruitment Expense	5	100	-95.00%
06-5110-523000	Supplies	411	500	-17.81%
06-5110-525000	Travel & Training	1,742	4,350	-59.96%
06-5110-533000	Contractual Services	6,442	40,000	-83.90%
06-5110-551000	Books & Publications	-	100	-100.00%
06-5110-590000	Internal Chrg-Admin Support Services	501,329	554,339	-9.56%
06-5110-590004	Internal Chrg-Facilities (COP)	55,914	55,914	0.00%
06-5110-590015	Internal Chrg-Franchise Fee	273,871	264,500	3.54%
Total Materials and Services		840,019	922,538	-8.94%
5110	TOTAL WASTEWATER ADMIN	872,336	976,358	-10.65%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5113	CAP PROJ ENGINEERING			
06-5113-432000	Engineer Salaries	217,126	209,421	3.68%
06-5113-420000	Clerical Salaries	14,068	14,398	-2.29%
06-5113-438000	Longevity	871	891	-2.29%
06-5113-441000	FICA/Medicare	17,379	17,191	1.10%
06-5113-442000	Workers Compensation	3,630	1,729	109.92%
06-5113-443000	Unemployment	695	674	3.17%
06-5113-444000	Retirement-PERS	8,880	8,863	0.19%
06-5113-444001	Retirement-Principal	26,106	25,574	2.08%
06-5113-444002	Retirement-Pension Bond	2,403	2,454	-2.09%
06-5113-445000	Health/Life/LTD	40,896	46,165	-11.41%
	Total Personal Services	332,053	327,360	1.43%
06-5113-510000	Office Supplies	97	2,000	-95.15%
06-5113-515000	Printing & Advertising	23	1,000	-97.75%
06-5113-520000	Dues & Meetings	1,213	3,000	-59.56%
06-5113-523000	Supplies	273	2,000	-86.35%
06-5113-525000	Travel & Training	2,279	10,000	-77.21%
06-5113-532000	Bank Fees	306	500	-38.83%
06-5113-533000	Contractual Services	7,092	30,000	-76.36%
06-5113-533045	Maintenance Agreements	9,780	9,750	0.30%
06-5113-551000	Books & Publications	123	700	-82.47%
06-5113-562000	Fuel	1,737	1,000	73.67%
06-5113-563000	Vehicle Maintenance	260	500	-48.05%
06-5113-590001	Internal Chrg-Veh/Equip	5,900	5,900	0.00%
	Total Materials and Services	29,082	66,850	-56.50%
06-5113-610000	Capital Outlay	1,787	4,275	-58.19%
	Total Capital Outlay	1,787	4,275	-58.19%
5113	TOTAL CAP PROJ ENGINEERING	362,922	398,485	-8.92%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5131	WASTEWATER PLANT OPERATIONS			
06-5131-410000	Administrative Salaries	37,238	38,216	-2.56%
06-5131-420000	Clerical Salaries	16,118	15,312	5.27%
06-5131-431000	Salaries & Wages	330,475	327,681	0.85%
06-5131-433000	Summer Help	6,763	12,000	-43.65%
06-5131-436000	Beeper Pay	2,798	2,142	30.60%
06-5131-436100	Uniform Allowance	600	650	-7.69%
06-5131-438000	Longevity	2,160	2,160	0.00%
06-5131-441000	FICA/Medicare	29,571	30,461	-2.92%
06-5131-442000	Workers Compensation	14,664	7,832	87.24%
06-5131-443000	Unemployment	1,186	1,195	-0.75%
06-5131-444001	Retirement-Principal	64,069	64,249	-0.28%
06-5131-445000	Health/Life/LTD	85,173	85,103	0.08%
	Total Personal Services	590,814	587,001	0.65%
06-5131-510000	Office Supplies	1,473	1,500	-1.81%
06-5131-511000	Postage	86	700	-87.72%
06-5131-512000	Uniforms	1,717	1,800	-4.59%
06-5131-520000	Dues & Meetings	3,077	2,350	30.92%
06-5131-520003	Recruitment Expense	293	-	100.00%
06-5131-523000	Supplies & Small Tools	7,629	13,000	-41.31%
06-5131-525000	Travel & Training	10,707	13,023	-17.78%
06-5131-526000	Employee Testing	312	500	-37.65%
06-5131-533000	Contractual Services	58,976	46,492	26.85%
06-5131-533045	Maintenance Agreements	1,217	1,840	-33.86%
06-5131-533057	WWTP Safety Improvements Grant	30,455	31,500	-3.32%
06-5131-537000	Operating Supplies	173,685	182,000	-4.57%
06-5131-540000	Utilities	302,125	378,000	-20.07%
06-5131-545000	Lab Supplies & Oper	11,890	11,000	8.09%
06-5131-546000	Permits & Fees	20,459	13,000	57.38%
06-5131-547000	Analytical Lab Testing	24,835	30,000	-17.22%
06-5131-548000	Industrial Pretreatment	2,186	6,000	-63.56%
06-5131-551000	Books & Publications	40	400	-90.00%
06-5131-562000	Fuel	17,752	14,300	24.14%
06-5131-563000	Vehicle Maintenance	8,343	8,000	4.28%
06-5131-566000	Equip Repair & Maintenance	232,312	230,000	1.01%
06-5131-568000	Pump Station Maintenance	12,809	-	100.00%
06-5131-571000	Building & Grounds Maintenance	14,058	25,000	-43.77%
06-5131-590002	Internal Chrg-Computers	6,200	6,200	0.00%
	Total Materials and Services	942,635	1,016,605	-7.28%
06-5131-610000	Capital Outlay	17,420	32,500	-46.40%
	Total Capital Outlay	17,420	32,500	-46.40%
5131	TOTAL WASTEWATER PLANT OP	1,550,869	1,636,106	-5.21%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5132	WASTEWATER MAINTENANCE			
06-5132-410000	Administrative Salaries	31,257	31,328	-0.23%
06-5132-420000	Clerical Salaries	13,186	13,508	-2.38%
06-5132-431000	Salaries & Wages	274,956	279,187	-1.52%
06-5132-433000	Summer Help	9,091	15,360	-40.81%
06-5132-435000	Overtime	128	-	100.00%
06-5132-436000	Beeper Pay	1,848	1,964	-5.93%
06-5132-436100	Uniform Allowance	591	591	0.00%
06-5132-438000	Longevity	2,412	2,412	0.00%
06-5132-441000	FICA/Medicare	24,745	26,342	-6.06%
06-5132-442000	Workers Compensation	13,165	10,608	24.10%
06-5132-443000	Unemployment	1,001	1,034	-3.15%
06-5132-444001	Retirement-Principal	54,671	54,800	-0.24%
06-5132-445000	Health/Life/LTD	81,282	95,321	-14.73%
	Total Personal Services	508,333	532,455	-4.53%
06-5132-512000	Uniforms	1,119	1,400	-20.08%
06-5132-520000	Dues & Meetings	1,763	2,750	-35.90%
06-5132-520003	Recruitment Expense	180	500	-64.00%
06-5132-523000	Supplies & Small Tools	11,863	11,000	7.84%
06-5132-524000	Safety Program	256	1,000	-74.44%
06-5132-525000	Travel & Training	2,201	6,500	-66.15%
06-5132-526000	Employee Testing	809	1,000	-19.06%
06-5132-533000	Contractual Services	20,865	222,500	-90.62%
06-5132-533045	Maintenance Agreements	1,425	2,000	-28.76%
06-5132-538301	Inflow/Infiltration Correction	26,872	35,000	-23.22%
06-5132-538306	Wastewater Rehabilitation	1,498	150,000	-99.00%
06-5132-538307	Wastewater System Replacement	15,729	50,000	-68.54%
06-5132-538323	Manhole Rehabilitation	27,562	35,000	-21.25%
06-5132-538325	Lateral Replacement	3,405	35,000	-90.27%
06-5132-540000	Utilities	5,033	6,000	-16.11%
06-5132-562000	Fuel	11,833	11,000	7.57%
06-5132-563000	Vehicle Maintenance	11,700	9,500	23.15%
06-5132-566000	Equip Repair & Maintenance	4,167	3,500	19.06%
06-5132-567000	Pipe & Materials	(1,038)	25,000	-104.15%
06-5132-590001	Internal Chrg-Veh/Equip	42,925	42,925	0.00%
	Total Materials and Services	190,166	651,575	-70.81%
5132	TOTAL WASTEWATER COLLECTION	698,499	1,184,030	-41.01%
	TOTAL PUBLIC WORKS (WW)	3,484,626	4,194,979	-16.93%
	NONDEPARTMENTAL 91XX			
9170	TRANSFERS			
06-9170-901000	Transfer-General Fund	2,500	2,500	0.00%
06-9170-904000	Transfer-Capital Projects	1,170,657	1,393,500	-15.99%
06-9170-915000	Transfer-Proprietary Debt	745,567	745,567	0.00%
06-9170-926000	Transfer-Wastewater Repl Reserve	62,900	62,900	0.00%
9170	TOTAL TRANSFERS	1,981,624	2,204,467	-10.11%
	TOTAL NONDEPARTMENTAL	1,981,624	3,472,337	-42.93%
FUND 06	TOTAL WASTEWATER FUND	5,466,250	7,667,316	-28.71%
	ENDING FUND BALANCE	2,663,430	-	

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 07 WATER FUND				
REVENUES				
07-0000-300000	Beg F/B-Net Working Capital	2,232,969	2,232,969	0.00%
07-0000-334055	Wellfield Grant	20,267	20,691	-2.05%
07-0000-338000	Reimb Costs-Materials	790	-	100.00%
07-0000-338001	Reimb Costs-Labor	925	-	100.00%
07-0000-338002	Reimb Costs-Capital Project	39,642	-	100.00%
07-0000-342004	Dev Review and Inspection Fee	10,822	1,000	982.23%
07-0000-348000	User Fees	4,091,116	4,470,000	-8.48%
07-0000-349001	Connection Charges	71,657	30,000	138.86%
07-0000-350000	Utility Billing Penalties	36,215	36,000	0.60%
07-0000-355000	Other Fees: Hydrant Permits	4,048	10,000	-59.52%
07-0000-360000	Miscellaneous Revenues	16,106	15,000	7.37%
07-0000-361000	Interest Earned	10,535	18,000	-41.47%
TOTAL REVENUES		6,535,092	6,833,660	-4.37%
PUBLIC WORKS 51XX				
5110 WATER ADMINISTRATION				
07-5110-410000	Administrative Salaries	21,677	36,595	-40.77%
07-5110-441000	FICA/Medicare	1,548	2,800	-44.71%
07-5110-442000	Workers Compensation	60	305	-80.42%
07-5110-443000	Unemployment	73	110	-33.55%
07-5110-444000	Retirement-PERS	1,738	5,178	-66.43%
07-5110-444002	Retirement-Pension Bond	613	1,172	-47.67%
07-5110-445000	Health/Life/LTD	4,865	5,033	-3.34%
Total Personal Services		30,574	51,193	-40.28%
07-5110-515000	Printing & Advertising	8	300	-97.31%
07-5110-520000	Dues & Meetings	1,179	3,500	-66.31%
07-5110-520003	Recruitment Expense	5	100	-95.00%
07-5110-523000	Supplies	366	500	-26.89%
07-5110-523010	Conservation Public Outreach Program	5,062	5,000	1.24%
07-5110-523011	Conservation Incentive Program	5,000	5,000	0.00%
07-5110-525000	Travel & Training	1,437	4,350	-66.97%
07-5110-533000	Contractual Services	2,292	40,000	-94.27%
07-5110-551000	Books & Publications	49	100	-51.12%
07-5110-590000	Internal Chrg-Admin Support Services	485,507	537,505	-9.67%
07-5110-590004	Internal Chrg-Facilities (COP)	55,914	55,914	0.00%
07-5110-590015	Internal Chrg-Franchise Fee	204,556	223,500	-8.48%
Total Materials and Services		761,374	876,523	-13.14%
5110	TOTAL WATER ADMINISTRATION	791,948	927,716	-14.63%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5113	CAP PROJ ENGINEERING			
07-5113-432000	Engineer Salaries	292,446	283,677	3.09%
07-5113-420000	Clerical Salaries	14,494	14,980	-3.24%
07-5113-435000	Overtime	8	-	100.00%
07-5113-438000	Longevity	1,351	1,371	-1.49%
07-5113-441000	FICA/Medicare	23,075	22,954	0.53%
07-5113-442000	Workers Compensation	4,668	2,231	109.24%
07-5113-443000	Unemployment	920	901	2.10%
07-5113-444000	Retirement-PERS	8,880	8,863	0.19%
07-5113-444001	Retirement-Principal	38,805	38,172	1.66%
07-5113-444002	Retirement-Pension Bond	2,402	2,454	-2.10%
07-5113-445000	Health/Life/LTD	58,258	67,137	-13.22%
	Total Personal Services	445,306	442,740	0.58%
07-5113-510000	Office Supplies	97	2,000	-95.15%
07-5113-515000	Printing & Advertising	23	600	-96.25%
07-5113-520000	Dues & Meetings	28	3,100	-99.11%
07-5113-523000	Supplies	288	3,000	-90.40%
07-5113-525000	Travel & Training	4,967	12,000	-58.61%
07-5113-532000	Bank Fees	759	500	51.84%
07-5113-533000	Contractual Services	7,717	25,000	-69.13%
07-5113-533045	Maintenance Agreements	9,780	9,750	0.30%
07-5113-551000	Books & Publications	212	800	-73.45%
07-5113-562000	Fuel	1,737	1,000	73.67%
07-5113-563000	Vehicle Maintenance	336	500	-32.86%
07-5113-576000	Recording Fees	-	150	-100.00%
07-5113-590001	Internal Chrg-Veh/Equip	5,900	5,900	0.00%
	Total Materials and Services	31,843	64,600	-50.71%
07-5113-610000	Capital Outlay	1,787	4,275	-58.19%
	Total Capital Outlay	1,787	4,275	-58.19%
5113	TOTAL CAP PROJ ENGINEERING	478,936	511,615	-6.39%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5141	WATER PLANT OP			
07-5141-410000	Administrative Salaries	37,238	38,216	-2.56%
07-5141-420000	Clerical Salaries	16,119	15,312	5.27%
07-5141-431000	Salaries & Wages	300,269	327,681	-8.37%
07-5141-433000	Summer Help	6,763	12,000	-43.65%
07-5141-436000	Beeper Pay	2,378	2,011	18.22%
07-5141-436100	Uniform Allowance	600	650	-7.69%
07-5141-438000	Longevity	2,160	2,160	0.00%
07-5141-441000	FICA/Medicare	27,265	30,451	-10.46%
07-5141-442000	Workers Compensation	13,397	7,912	69.32%
07-5141-443000	Unemployment	1,097	1,195	-8.22%
07-5141-444001	Retirement-Principal	59,057	61,912	-4.61%
07-5141-445000	Health/Life/LTD	80,709	85,103	-5.16%
	Total Personal Services	547,051	584,603	-6.42%
07-5141-510000	Office Supplies	482	1,000	-51.81%
07-5141-511000	Postage	1,600	4,200	-61.89%
07-5141-512000	Uniforms	600	1,200	-49.97%
07-5141-515000	Printing & Advertising	4,141	12,000	-65.49%
07-5141-520000	Dues & Meetings	1,196	3,500	-65.82%
07-5141-520003	Recruitment Expense	98	-	100.00%
07-5141-523000	Supplies & Small Tools	7,376	10,000	-26.24%
07-5141-525000	Travel & Training	2,844	8,262	-65.58%
07-5141-526000	Employee Testing	202	500	-59.65%
07-5141-533000	Contractual Services	33,699	35,000	-3.72%
07-5141-533045	Maintenance Agreements	2,467	2,500	-1.33%
07-5141-533055	Wellfield Grant	20,277	20,691	-2.00%
07-5141-537000	Operating Supplies	52,390	110,000	-52.37%
07-5141-540000	Utilities	202,220	295,000	-31.45%
07-5141-545000	Lab Supplies	2,032	2,000	1.61%
07-5141-546000	Permits & Fees	708	4,000	-82.30%
07-5141-547000	Analytical Lab Testing	8,871	25,000	-64.52%
07-5141-551000	Books & Publications	516	400	28.97%
07-5141-560000	Property Taxes	1,482	1,545	-4.05%
07-5141-562000	Fuel	2,515	5,000	-49.69%
07-5141-563000	Vehicle Maintenance	288	4,500	-93.61%
07-5141-566000	Equip Repair & Maintenance	49,151	85,000	-42.17%
07-5141-568000	Springs Riparian System Maintenance	17,146	10,000	71.46%
07-5141-569000	Well Maintenance	11,107	35,000	-68.27%
07-5141-571000	Building & Grounds Maintenance	421	4,000	-89.48%
	Total Materials and Services	423,828	680,298	-37.70%
07-5141-610000	Capital Outlay	-	72,500	-100.00%
	Total Capital Outlay	-	72,500	-100.00%
5141	TOTAL WATER PLANT OP	970,879	1,337,401	-27.41%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5142	WATER DISTRIB SYSTEM			
07-5142-410000	Administrative Salaries	29,707	29,803	-0.32%
07-5142-420000	Clerical Salaries	13,586	13,917	-2.38%
07-5142-431000	Salaries & Wages	262,653	391,120	-32.85%
07-5142-433000	Summer Help	10,486	17,640	-40.55%
07-5142-435000	Overtime	109	-	100.00%
07-5142-436000	Beeper Pay	1,804	2,095	-13.90%
07-5142-436100	Uniform Allowance	564	625	-9.76%
07-5142-438000	Longevity	2,328	3,264	-28.68%
07-5142-441000	FICA/Medicare	23,823	35,074	-32.08%
07-5142-442000	Workers Compensation	12,186	9,944	22.54%
07-5142-443000	Unemployment	962	1,376	-30.10%
07-5142-444001	Retirement-Principal	53,014	73,616	-27.99%
07-5142-445000	Health/Life/LTD	69,116	111,076	-37.78%
	Total Personal Services	480,338	689,550	-30.34%
07-5142-512000	Uniforms	1,378	1,750	-21.27%
07-5142-520000	Dues & Meetings	1,674	2,750	-39.14%
07-5142-523000	Supplies & Small Tools	5,357	8,500	-36.98%
07-5142-523009	Water Meters	101,128	100,000	1.13%
07-5142-523011	Water Meter Installations	25,018	25,000	0.07%
07-5142-525000	Travel & Training	1,499	7,000	-78.59%
07-5142-526000	Employee Testing	751	850	-11.62%
07-5142-533000	Contractual Services	22,219	48,500	-54.19%
07-5142-533045	Maintenance Agreements	1,425	2,000	-28.75%
07-5142-538507	Water Appurtenances Replacements	3,774	50,000	-92.45%
07-5142-538519	Water Line Replacement	32,243	60,000	-46.26%
07-5142-538585	Water Master Plan-Water Line Looping	15,524	40,000	-61.19%
07-5142-540000	Utilities	5,033	5,000	0.66%
07-5142-562000	Fuel	8,804	9,000	-2.18%
07-5142-563000	Vehicle Maintenance	9,173	6,000	52.89%
07-5142-566000	Equip Repair & Maintenance	1,882	5,000	-62.36%
07-5142-567000	Pipe & Materials	7,071	35,000	-79.80%
07-5142-568000	Springs Riparian System Maintenance	(63)	10,000	-100.63%
07-5142-569000	Wellfield Maintenance	-	5,000	-100.00%
07-5142-590001	Internal Chrg-Veh/Equip	33,525	33,525	0.00%
	Total Materials and Services	277,414	454,875	-39.01%
5142	TOTAL WATER DISTRIB SYSTEM	757,752	1,144,425	-33.79%
	TOTAL PUBLIC WORKS (WATER)	2,999,516	3,921,157	-23.50%
	NONDEPARTMENTAL 91XX			
9170	TRANSFERS			
07-9170-901000	Transfer-General Fund	2,500	2,500	0.00%
07-9170-904000	Transfer-Capital Projects	72,085	450,000	-83.98%
07-9170-915000	Transfer-Proprietary Debt Service	411,939	411,939	0.00%
07-9170-927000	Transfer-Water Repl Reserve	49,700	49,700	0.00%
9170	TOTAL TRANSFERS	536,224	914,139	-41.34%
	TOTAL NONDEPARTMENTAL	536,224	2,912,503	-81.59%
FUND 07	TOTAL WATER FUND	3,535,740	6,833,660	-48.26%
	ENDING FUND BALANCE	2,999,352	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 08	BUILDING INSPECTION FUND			
	REVENUES			
08-0000-300000	Beg F/B-Net Working Capital	300,467	373,397	-19.53%
08-0000-322001	Building Permits	119,371	141,232	-15.48%
08-0000-322002	Plumbing / Mechanical Permits	70,134	46,154	51.96%
08-0000-322005	Mobile Home Permits	-	1,000	-100.00%
08-0000-322007	Electrical Permits	688	750	-8.23%
08-0000-336001	Contract Building Inspection	32,893	40,000	-17.77%
08-0000-360000	Miscellaneous Revenues	146	-	100.00%
08-0000-361000	Interest Earned	587	2,000	-70.64%
	TOTAL REVENUES	524,285	604,533	-13.27%
4210	BUILDING INSPECTION			
08-4210-410000	Administrative Salaries	85,579	91,715	-6.69%
08-4210-420000	Clerical Salaries	53,589	61,198	-12.43%
08-4210-431000	Building Inspector Salary	59,909	80,168	-25.27%
08-4210-432000	Plans Examiner Salary	55,091	63,528	-13.28%
08-4210-438000	Longevity	544	576	-5.56%
08-4210-441000	FICA/Medicare	19,142	22,735	-15.80%
08-4210-442000	Workers Compensation	3,468	2,092	65.78%
08-4210-443000	Unemployment	773	893	-13.41%
08-4210-444000	Retirement-PERS	1,575	2,502	-37.06%
08-4210-444001	Retirement-Principal	38,515	46,467	-17.11%
08-4210-444002	Retirement-Pension Bond	449	552	-18.66%
08-4210-445000	Health/Life/LTD	40,681	51,543	-21.07%
	Total Personal Services	359,315	423,969	-15.25%
08-4210-510000	Office Supplies	1,339	4,000	-66.53%
08-4210-511000	Postage	0	50	-99.32%
08-4210-515000	Printing & Advertising	-	250	-100.00%
08-4210-520000	Dues & Meetings	607	810	-25.04%
08-4210-523000	Supplies	30	100	-70.03%
08-4210-525000	Travel & Training	3,188	5,946	-46.39%
08-4210-532000	Bank Fees	2,435	1,500	62.36%
08-4210-533045	Maintenance Agreements	18,298	18,700	-2.15%
08-4210-551000	Books & Publications	248	1,500	-83.45%
08-4210-562000	Fuel	1,505	3,000	-49.83%
08-4210-563000	Vehicle Maintenance	82	900	-90.88%
08-4210-580000	Professional Services	450	600	-25.00%
08-4210-590000	Internal Chrg-Admin Support Services	111,948	119,109	-6.01%
	Total Materials and Services	140,131	156,715	-10.58%
4210	TOTAL BUILDING INSPECTION	499,446	580,684	-13.99%
FUND 08	TOTAL BUILDING INSPECT FUND	499,446	604,533	-17.38%
	ENDING FUND BALANCE	24,839	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 09 DEBT SERVICE FUND				
REVENUES				
09-0000-300000	Beg F/B-Net Working Capital	150,224	142,658	5.30%
09-0000-310000	Current Year Taxes	418,814	405,000	3.41%
09-0000-311000	Prior Year Taxes	23,178	13,000	78.29%
09-0000-361000	Interest Earned	1,062	1,000	6.20%
09-0000-361004	Interest-Other Investments	6	-	100.00%
09-0000-370500	Internal Rev-Facilities	119,546	119,546	0.00%
09-0000-372000	Pension Bond Charge	186,190	194,848	-4.44%
09-0000-390002	Transfer In-Street Fund	7,719	7,719	0.00%
09-0000-390010	Transfer In-City Hall	123,923	123,923	0.00%
09-0000-390014	Transfer In-EDRLF	1,872	1,872	0.00%
TOTAL REVENUES		1,032,534	1,009,566	2.28%
DEBT SERVICE 91XX				
9150 PRINCIPAL				
09-9150-604000	2004 Pension Bonds	25,000	25,000	0.00%
09-9150-697001	1997 City Facilities Bond	170,000	170,000	0.00%
09-9150-698001	1998 Fire Facilities Bond	130,000	130,000	0.00%
09-9150-699001	1999 City Hall Bonds	150,000	150,000	0.00%
9150	TOTAL PRINCIPAL	475,000	475,000	0.00%
9160 INTEREST				
09-9160-604000	2004 Pension Bond Interest	161,190	161,190	0.00%
09-9160-697001	1997 City Facilities Bond Interest	59,110	59,110	0.00%
09-9160-698001	1998 Fire Facilities Bond Interest	52,558	52,558	0.00%
09-9160-699001	1999 City Hall Bond Interest	103,060	103,060	0.00%
9160	TOTAL INTEREST	375,917	375,918	0.00%
TOTAL DEBT SERVICE		850,917	850,918	0.00%
FUND 09	TOTAL DEBT SERVICE FUND	850,917	1,009,566	-15.71%
	ENDING FUND BALANCE	181,617	-	
FUND 10 CITY HALL FUND				
REVENUES				
10-0000-300000	Beg F/B-Net Working Capital	750,462	761,888	-1.50%
10-0000-322010	City Hall Fee	31,950	46,825	-31.77%
10-0000-361000	Interest Earned	2,916	7,000	-58.35%
TOTAL REVENUES		785,327	815,713	-3.73%
9170 TRANSFERS				
10-9170-909000	Transfer-Debt Service	123,923	123,923	0.00%
9170	TOTAL TRANSFERS	123,923	123,923	0.00%
FUND 10	TOTAL CITY HALL FUND	123,923	815,713	-84.81%
	ENDING FUND BALANCE	661,404	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 13	911 TAX FUND			
	REVENUES			
13-0000-300000	Beg F/B-Net Working Capital	156,081	156,083	0.00%
13-0000-310000	911 Excise Taxes	158,001	150,000	5.33%
13-0000-360000	Miscellaneous Revenues	2,000	14,775	-86.46%
13-0000-361000	Interest Earned	452	2,500	-81.94%
	TOTAL REVENUES	316,533	323,358	-2.11%
2310	COMMUNICATIONS			
13-2310-420000	Dispatch Salaries	88,154	88,188	-0.04%
13-2310-435000	Overtime	8,019	11,000	-27.10%
13-2310-435001	Holiday Bank	3,392	3,500	-3.09%
13-2310-441000	FICA/Medicare	7,400	7,856	-5.81%
13-2310-442000	Workers Compensation	314	246	27.68%
13-2310-443000	Unemployment	298	309	-3.52%
13-2310-444000	Retirement-PERS	11,624	13,801	-15.78%
13-2310-444002	Retirement-Pension Bond	3,165	3,390	-6.65%
13-2310-445000	Health/Life/LTD	24,764	32,447	-23.68%
	Total Personal Services	147,129	160,737	-8.47%
13-2310-523000	Supplies	283	500	-43.41%
13-2310-525000	Travel & Training	958	1,000	-4.24%
13-2310-590000	Internal Chrg-Admin Support Services	10,014	10,654	-6.01%
	Total Materials and Services	11,255	27,154	-58.55%
13-2310-610000	Capital Outlay	25,815	40,590	-36.40%
	Total Capital Outlay	25,815	40,590	-36.40%
2310	TOTAL COMMUNICATIONS	184,199	228,481	-19.38%
FUND 13	TOTAL 911 TAX FUND	184,199	323,358	-43.04%
	ENDING FUND BALANCE	132,334	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 14 ECONOMIC DEVELOPMENT FUND				
REVENUES				
14-0000-300000	Beg F/B-Net Working Capital	767,135	766,776	0.05%
14-0000-321004	Business License Fee	36,928	40,000	-7.68%
14-0000-361000	Interest Earned	3,084	6,000	-48.61%
14-0000-361001	Interest Earned-Receivables	2,029	2,508	-19.10%
14-0000-370000	Proceeds From Notes Receivable	52,380	23,333	124.49%
TOTAL REVENUES		861,554	838,617	2.74%
4120 ECONOMIC DEVELOPMENT				
14-4120-410000	Administrative Salaries	40,693	40,825	-0.32%
14-4120-438000	Longevity	288	288	0.00%
14-4120-441000	FICA/Medicare	3,045	3,145	-3.19%
14-4120-442000	Workers Compensation	116	85	36.11%
14-4120-443000	Unemployment	123	123	-0.24%
14-4120-444000	Retirement-PERS	3,955	3,972	-0.43%
14-4120-444002	Retirement-Pension Bond	1,305	1,324	-1.41%
14-4120-445000	Health/Life/LTD	9,897	10,500	-5.74%
Total Personal Services		59,422	60,262	-1.39%
14-4120-510000	Office Supplies	210	859	-75.51%
14-4120-511000	Postage	-	100	-100.00%
14-4120-515000	Printing & Advertising	113	1,550	-92.73%
14-4120-520000	Dues & Meetings	5,449	5,020	8.55%
14-4120-525000	Travel & Training	481	2,003	-75.96%
14-4120-532000	Bank Fees	261	100	161.09%
14-4120-533045	Maintenance Agreements	4,029	1,500	168.59%
14-4120-551000	Books & Publications	48	130	-63.12%
14-4120-562000	Fuel	-	150	-100.00%
14-4120-575000	Bond Registration Costs	60	75	-20.00%
14-4120-580000	Professional Services	4,800	4,800	0.00%
14-4120-590000	Internal Chrg-Admin Support Services	46,205	49,159	-6.01%
14-4120-592000	Community Support	12,000	12,000	0.00%
Total Materials and Services		73,657	77,496	-4.95%
14-4120-601000	EDRLF Loans	-	336,987	-100.00%
Total Capital Outlay		-	386,987	-100.00%
4120	TOTAL ECONOMIC DEVELOPMENT	133,078	524,745	-74.64%
9170 TRANSFERS				
14-9170-909000	Transfer-Debt Service	1,872	1,872	0.00%
9170	TOTAL TRANSFERS	1,872	313,872	-99.40%
FUND 14	TOTAL ECON DEVELOPMENT FUND	134,950	838,617	-83.91%
ENDING FUND BALANCE		726,604	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 15 PROPRIETARY DEBT SERVICE FUND				
REVENUES				
15-0000-300000	Beg F/B-Net Working Capital	-	-	0.00%
15-0000-390006	Transfer In-Wastewater Fund	745,567	745,567	0.00%
15-0000-390007	Transfer In-Water Fund	411,939	411,939	0.00%
15-0000-390046	Transfer In-Wastewater SDC	283,630	283,630	0.00%
15-0000-390047	Transfer In-Water SDC	847,786	847,786	0.00%
TOTAL REVENUES		2,288,921	2,288,922	0.00%
DEBT SERVICE 91XX				
9150 PRINCIPAL				
15-9150-602001	OECD: Water Reservoir	205,073	205,073	0.00%
15-9150-603001	OECD: Composter / Headworks	175,255	175,255	0.00%
15-9150-606000	OECD: WTP Expansion/Well #8	253,061	253,061	0.00%
15-9150-607000	OECD: Parallel River Line	102,066	102,066	0.00%
15-9150-608000	OECD: Effluent Reuse	290,969	290,969	0.00%
15-9150-609000	US Bank: WW Expansion Property	193,000	193,000	0.00%
15-9150-698002	OECD: Fernwood Rd Improvements	54,256	54,256	0.00%
9150	TOTAL PRINCIPAL	1,273,680	1,273,680	0.00%
9160 INTEREST				
15-9160-602001	OECD: Water Reservoir	146,399	146,399	0.00%
15-9160-603001	OECD: Composter / Headworks	72,306	72,306	0.00%
15-9160-606000	OECD: WTP Expansion/Well #8	250,703	250,703	0.00%
15-9160-607000	OECD: Parallel River Line	99,491	99,491	0.00%
15-9160-608000	OECD: Effluent Reuse	348,293	348,293	0.00%
15-9160-609000	US Bank: WW Expansion Property	72,954	72,954	0.00%
15-9160-698002	OECD: Fernwood Rd Improvements	25,096	25,096	0.00%
9160	INTEREST	1,015,241	1,015,242	0.00%
TOTAL DEBT SERVICE		2,288,921	2,288,922	0.00%
FUND 15	TOTAL PROP DEBT SERVICE FUND	2,288,921	2,288,922	0.00%
ENDING FUND BALANCE		-	-	

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 16	PUBLIC SAFETY FUND			
	REVENUES			
16-0000-300000	Beg F/B-Net Working Capital	195,522	195,522	0.00%
16-0000-347000	Public Safety Fee	280,530	281,400	-0.31%
16-0000-361000	Interest Earned	910	1,000	-9.01%
	TOTAL REVENUES	476,961	477,922	-0.20%
	2120 PATROL			
16-2120-431000	Officer Salaries	123,316	157,403	-21.66%
16-2120-435000	Overtime	8,059	5,000	61.19%
16-2120-435001	Holiday Bank	3,838	4,000	-4.06%
16-2120-441000	FICA/Medicare	9,986	12,730	-21.56%
16-2120-442000	Workers Compensation	4,594	4,306	6.68%
16-2120-443000	Unemployment	405	499	-18.74%
16-2120-444000	Retirement-PERS	11,373	20,213	-43.73%
16-2120-444002	Retirement-Pension Bond	2,829	5,491	-48.49%
16-2120-445000	Health/Life/LTD	48,925	69,002	-29.10%
	Total Personal Services	213,325	278,644	-23.44%
16-2120-512000	Uniforms	734	1,500	-51.09%
16-2120-523000	Supplies	87	150	-42.33%
16-2120-525000	Travel & Training	-	1,500	-100.00%
16-2120-562000	Fuel	-	2,550	-100.00%
16-2120-580000	Professional Services	420	-	100.00%
	Total Materials and Services	1,240	5,700	-78.24%
16-2120-610000	Capital Outlay	29,572	30,000	-1.43%
	Total Capital Outlay	29,572	30,000	-1.43%
2120	TOTAL PATROL	244,137	314,344	-22.33%
FUND 16	TOTAL PUBLIC SAFETY FUND	244,137	477,922	-48.92%
	ENDING FUND BALANCE	232,824	-	

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 17 STORMWATER FUND				
REVENUES				
17-0000-300000	Beg F/B-Net Working Capital	731,120	731,121	0.00%
17-0000-338002	Reimb Costs-Capital Project	5,500	-	100.00%
17-0000-342004	Dev Review and Inspection Fee	8,473	1,000	747.32%
17-0000-348000	User Fees	659,579	665,000	-0.82%
17-0000-361000	Interest Earned	2,958	7,000	-57.74%
TOTAL REVENUES		1,407,630	1,404,121	0.25%
PUBLIC WORKS 51XX				
5113 CAP PROJ ENGINEERING				
17-5113-410000	Administrative Salaries	942	6,565	-85.65%
17-5113-420000	Clerical Salaries	3,500	3,525	-0.70%
17-5113-432000	Engineering Salaries	48,087	47,278	1.71%
17-5113-435000	Overtime	2	-	100.00%
17-5113-438000	Longevity	74	-	100.00%
17-5113-441000	FICA/Medicare	3,964	4,389	-9.67%
17-5113-442000	Workers Comp	893	475	88.08%
17-5113-443000	Unemployment	168	172	-2.53%
17-5113-444000	Retirement-PERS	(123)	929	-113.23%
17-5113-444001	Retirement-Principal	8,131	7,505	8.34%
17-5113-444002	Retirement-Pension Bond	110	210	-47.59%
17-5113-445000	Health/Life/LTD	13,318	13,859	-3.91%
Total Personal Services		79,066	84,907	-6.88%
17-5113-510000	Office Supplies	113	3,000	-96.25%
17-5113-515000	Printing & Advertising	23	200	-88.75%
17-5113-520000	Due & Meetings	471	3,150	-85.06%
17-5113-520003	Recruitment Expense	5	-	100.00%
17-5113-523000	Supplies	1,108	2,750	-59.70%
17-5113-523010	Quality Public Outreach Program	3,287	4,000	-17.82%
17-5113-525000	Travel & Training	3,020	4,325	-30.18%
17-5113-532000	Bank Fees	9	100	-91.31%
17-5113-533000	Contractual Services	5,933	30,000	-80.22%
17-5113-533045	Maintenance Agreements	9,780	9,750	0.30%
17-5113-551000	Book & Publications	232	500	-53.68%
17-5113-576000	Recording Fees	56	50	12.00%
17-5113-590001	Internal Chrg-Veh/Equip	5,900	5,900	0.00%
17-5113-590004	Internal Chrg-Facilities	7,718	7,718	0.00%
Total Materials and Services		37,652	78,393	-51.97%
17-5113-610000	Capital Outlay	1,787	4,275	-58.19%
Total Capital Outlay		1,787	4,275	-58.19%
5113	TOTAL CAP PROJ ENGINEERING	118,506	167,575	-29.28%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5170 STORMWATER MAINTENANCE				
17-5170-410000	Administrative Salaries	4,913	5,351	-8.19%
17-5170-420000	Clerical Salaries	3,190	3,276	-2.62%
17-5170-431000	Maintenance Salaries	194,940	203,364	-4.14%
17-5170-433000	Summer Help	7,170	12,000	-40.25%
17-5170-435000	Overtime	107	-	100.00%
17-5170-436000	Standby Pay	780	1,095	-28.77%
17-5170-436100	Uniform Allowance	432	432	0.00%
17-5170-438000	Longevity	744	744	0.00%
17-5170-441000	FICA/Medicare	16,381	17,309	-5.36%
17-5170-442000	Workers Comp	15,549	7,503	107.23%
17-5170-443000	Unemployment	659	679	-2.95%
17-5170-444001	Retirement-Principal	35,343	35,782	-1.23%
17-5170-445000	Health/Life/LTD	55,249	60,148	-8.14%
Total Personal Services		335,457	347,683	-3.52%
17-5170-510000	Office Supplies	663	1,500	-55.83%
17-5170-512000	Uniforms	794	1,500	-47.09%
17-5170-520000	Dues & Meetings	57	1,000	-94.31%
17-5170-523000	Supplies & Small Tools	5,968	5,000	19.36%
17-5170-524000	Safety Program	470	500	-6.08%
17-5170-525000	Travel & Training	876	3,000	-70.79%
17-5170-526000	Employee Testing	387	500	-22.67%
17-5170-533000	Contractual Services	5,420	5,000	8.41%
17-5170-533045	Maintenance Agreements	1,081	2,000	-45.96%
17-5170-538702	Stormwater Repair	9,838	50,000	-80.32%
17-5170-540000	Utilities	2,665	2,500	6.59%
17-5170-562000	Fuel	12,398	8,500	45.86%
17-5170-563000	Vehicle Maintenance	17,873	10,000	78.73%
17-5170-566000	Equip Repair & Maintenance	1,286	3,000	-57.13%
17-5170-567000	Pipe & Materials	5,779	18,000	-67.90%
17-5170-590000	Internal Chrg-Admin Support Services	93,106	99,060	-6.01%
17-5170-590001	Internal Chrg-Veh/Equip	20,000	20,000	0.00%
Total Materials and Services		178,660	231,060	-22.68%
5170	TOTAL STORMWATER MAINT	514,117	578,743	-11.17%
TOTAL PUBLIC WORKS (STORM)		632,623	746,318	-15.23%
NONDEPARTMENTAL 91XX				
9170 TRANSFERS				
17-9170-904000	Transfer-Capital Projects	30,428	113,500	-73.19%
9170	TOTAL TRANSFERS	30,428	113,500	-73.19%
TOTAL NONDEPARTMENTAL		30,428	657,803	-95.37%
FUND 17	TOTAL STORMWATER FUND	663,051	1,404,121	-52.78%
ENDING FUND BALANCE		744,580	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 18	STREET CAPITAL PROJECTS			
	REVENUES			
18-0000-300000	Beg F/B-Net Working Capital	132,207	142,298	-7.09%
18-0000-349010	Payments in Lieu	12,400	-	100.00%
18-0000-361000	Interest Earned	593	1,500	-60.46%
18-0000-390002	Transfer In-Street Fund	12,000	12,000	0.00%
18-0000-390042	Transfer In-Street Development	411,818	532,000	-22.59%
	TOTAL REVENUES	569,018	999,798	-43.09%
5150	CAPITAL PROJECTS			
18-5150-702154	2nd Street - 219 to Springbrook	347,216	337,000	3.03%
18-5150-702157	Sheridan St CPRD Project	22,205	365,000	-93.92%
18-5150-702162	College St-RR Xing/E Sidewalk	1,577	42,000	-96.24%
18-5150-702164	Traffic Safety Improvements	12,000	12,000	0.00%
18-5150-702165	College St-Bike Lanes/W Sidewalk	6,318	40,000	-84.20%
18-5150-702166	Everest Road Intersection	2,991	-	100.00%
18-5150-702167	Crestview Drive (Oxberg Lake)	31,511	-	100.00%
5150	TOTAL CAPITAL PROJECTS	423,818	856,000	-50.49%
FUND 18	TOTAL STREET CAPITAL PROJECTS	423,818	999,798	-57.61%
	ENDING FUND BALANCE	145,200	-	

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 22 LIBRARY GIFT AND MEMORIAL REVENUES				
22-0000-300000	Beg F/B-Net Working Capital	78,612	88,820	-11.49%
22-0000-334003	Ready to Read Grant	2,584	3,800	-32.01%
22-0000-334034	Grants	4,840	25,000	-80.64%
22-0000-334054	Children's Room Remodel/Grants	4,378	200,000	-97.81%
22-0000-346002	Library Friends	16,621	20,000	-16.89%
22-0000-361000	Interest Earned	379	650	-41.70%
22-0000-361003	Interest-Children's Room	2	50	-96.72%
22-0000-367000	Library Donations	8,775	30,000	-70.75%
TOTAL REVENUES		116,191	368,320	-68.45%
3110 LIBRARY ADMINISTRATION				
22-3110-523000	Supplies	9,758	4,000	143.95%
22-3110-533003	Ready to Read Grant	3,096	3,800	-18.52%
22-3110-533034	Misc Grants	575	25,000	-97.70%
22-3110-533054	Children's Room Remodel Project	-	5,000	-100.00%
22-3110-542000	Library Programs	9,250	15,000	-38.33%
22-3110-546000	Library Friends	4,668	20,000	-76.66%
22-3110-551000	Books & Periodicals	233	5,000	-95.34%
22-3110-551001	Audio-Visual	404	1,000	-59.63%
22-3110-580000	Professional Services	-	-	0.00%
Total Materials and Services		27,984	78,800	-64.49%
3110	TOTAL LIBRARY ADMIN	27,984	278,800	-89.96%
FUND 22	TOTAL LIB GIFT AND MEMORIAL	27,984	368,320	-92.40%
ENDING FUND BALANCE		88,206	-	
FUND 23 CABLE TV FUND REVENUES				
23-0000-300000	Beg F/B-Net Working Capital	46,194	46,196	0.00%
23-0000-360000	Miscellaneous Revenues	10,000	10,000	0.00%
23-0000-361000	Interest Earned	174	500	-65.23%
TOTAL REVENUES		56,368	56,696	-0.58%
1610				
23-1610-592000	Community Support	19,996	56,696	-64.73%
Total Materials and Services		19,996	56,696	-64.73%
1610	TOTAL CABLE TV	19,996	56,696	-64.73%
FUND 23	TOTAL CABLE TV FUND	19,996	56,696	-64.73%
ENDING FUND BALANCE		36,372	-	

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 24 ANIMAL SHELTER FUND (NASF)				
REVENUES				
24-0000-300000	Beg F/B-Net Working Capital	416,967	416,968	0.00%
24-0000-361000	Interest Earned	1,646	200	722.89%
24-0000-367000	Donations	505	40,000	-98.74%
TOTAL REVENUES		419,118	457,168	-8.32%
5150 CAPITAL PROJECTS				
24-5150-731008	Animal Shelter (NASF)	40,371	457,168	-91.17%
5150 TOTAL CAPITAL PROJECTS		40,371	457,168	-91.17%
FUND 24 TOTAL ANIMAL SHELTER FUND		40,371	457,168	-91.17%
	ENDING FUND BALANCE	378,747	-	
FUND 26 WASTEWATER REPLACEMENT AND RESERVE FUND				
REVENUES				
26-0000-300000	Beg F/B-Net Working Capital	1,035,036	1,032,776	0.22%
26-0000-361000	Interest Earned	3,669	5,000	-26.62%
26-0000-361004	Interest-Other Investments	1,241	3,500	-64.54%
26-0000-390006	Transfer In-Wastewater Fund	62,900	62,900	0.00%
TOTAL REVENUES		1,102,846	1,104,176	-0.12%
FUND 26 TOTAL WASTEWATER REPLACE FUND		-	1,104,176	-100.00%
	ENDING FUND BALANCE	1,102,846	-	
FUND 27 WATER REPLACEMENT AND RESERVE FUND				
REVENUES				
27-0000-300000	Beg F/B-Net Working Capital	2,785,505	2,783,424	0.07%
27-0000-361000	Interest Earned	10,515	13,500	-22.11%
27-0000-361004	Interest-Other Investments	1,866	3,500	-46.69%
27-0000-390007	Transfer In-Water Fund	49,700	49,700	0.00%
TOTAL REVENUES		2,847,586	2,850,124	-0.09%
FUND 27 TOTAL WATER REPLACE FUND		-	2,850,124	-100.00%
	ENDING FUND BALANCE	2,847,586	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 31 ADMIN / SUPPORT SERVICES				
REVENUES				
31-0000-300000	Beg F/B-Net Working Capital	413,338	413,339	0.00%
31-0000-334005	ARRA Solar Grant	24,500	24,500	0.00%
31-0000-334056	CCIS Grant	1,935	2,000	-3.25%
31-0000-336007	Intergovernmental Garage Chrg	41,324	35,000	18.07%
31-0000-338000	Reimbursed Costs	272	-	100.00%
31-0000-341004	Lien Search Fees	10,076	5,000	101.52%
31-0000-341012	Assessment Fees	815	250	226.00%
31-0000-360000	Miscellaneous Revenues	287	-	100.00%
31-0000-361000	Interest Earned	4,218	8,000	-47.28%
31-0000-370010	Internal Rev-Admin/Recorder/EM	345,578	345,578	0.00%
31-0000-370050	Internal Rev-Human Resource	137,720	142,720	-3.50%
31-0000-370075	Internal Rev-Utility Billing	246,067	288,040	-14.57%
31-0000-370100	Internal Rev-Finance	510,725	530,725	-3.77%
31-0000-370125	Internal Rev-Computer Services	522,406	542,406	-3.69%
31-0000-370150	Internal Rev-Legal	448,060	473,060	-5.28%
31-0000-370200	Internal Rev-Insurance	185,000	265,000	-30.19%
31-0000-370300	Internal Rev-Phone/Copiers	228,710	258,710	-11.60%
31-0000-370400	Internal Rev-Fleet	128,996	148,996	-13.42%
31-0000-370500	Internal Rev-Facilities	375,510	375,512	0.00%
31-0000-371000	Intergovernmental Facility Chg	340	340	0.00%
TOTAL REVENUES		3,625,876	3,859,176	-6.05%
CITY MANAGER'S OFFICE (12XX)				
1210 CITY MANAGER				
31-1210-410000	Administrative Salaries	120,581	122,121	-1.26%
31-1210-420000	Clerical Salaries	4,037	8,944	-54.86%
31-1210-438000	Longevity	160	-	100.00%
31-1210-441000	FICA/Medicare	8,683	9,076	-4.33%
31-1210-442000	Workers Comp	450	217	107.31%
31-1210-443000	Unemployment	374	393	-4.94%
31-1210-444000	Retirement-PERS	17,313	17,276	0.21%
31-1210-444002	Retirement-Pension Bond	3,840	3,932	-2.33%
31-1210-445000	Health/Life/LTD	17,539	18,949	-7.44%
Total Personal Services		172,977	180,908	-4.38%
31-1210-510000	Office Supplies	1,581	1,000	58.10%
31-1210-520000	Dues & Meetings	2,998	2,200	36.29%
31-1210-525000	Travel & Training	2,488	4,950	-49.74%
31-1210-533045	Maintenance Agreements	1,259	2,500	-49.64%
31-1210-551000	Books & Periodicals	395	200	97.50%
31-1210-590002	Internal Chrg-Computers	1,000	1,000	0.00%
Total Materials and Services		9,721	22,250	-56.31%
1210	TOTAL CITY MANAGER	182,698	203,158	-10.07%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
1220	HUMAN RESOURCES			
31-1220-420000	Clerical Salaries	68,564	68,768	-0.30%
31-1220-438000	Longevity	1,200	1,200	0.00%
31-1220-441000	FICA/Medicare	5,053	5,353	-5.61%
31-1220-442000	Workers Compensation	196	145	34.92%
31-1220-443000	Unemployment	210	210	-0.10%
31-1220-444001	Retirement-Principal	15,619	15,652	-0.21%
31-1220-445000	Health/Life/LTD	12,120	12,772	-5.10%
	Total Personal Services	102,962	104,100	-1.09%
31-1220-510000	Office Supplies	643	1,450	-55.65%
31-1220-520000	Dues & Meetings	1,804	2,500	-27.84%
31-1220-520008	Recognition	5,852	6,000	-2.46%
31-1220-524000	Safety Program	1,376	4,000	-65.61%
31-1220-525000	Travel & Training	1,138	1,000	13.80%
31-1220-533045	Maintenance Agreements	1,917	3,121	-38.58%
31-1220-551000	Books & Publications	14	50	-71.26%
31-1220-580000	Professional Services	15,225	20,000	-23.87%
	Total Materials and Services	27,970	38,621	-27.58%
1220	TOTAL HUMAN RESOURCES	130,932	142,721	-8.26%
1230	CITY RECORDER/CLERK			
31-1230-420000	Clerical Salaries	73,695	71,058	3.71%
31-1230-433000	Minute Recorder Salaries	7,340	13,254	-44.62%
31-1230-441000	FICA/Medicare	6,059	6,450	-6.06%
31-1230-442000	Workers Compensation	251	410	-38.79%
31-1230-443000	Unemployment	243	252	-3.67%
31-1230-444001	Retirement-Principal	10,137	10,010	1.26%
31-1230-445000	Health/Life/LTD	16,388	17,460	-6.14%
	Total Personal Services	114,112	118,894	-4.02%
31-1230-510000	Office Supplies	1,090	1,000	9.02%
31-1230-520000	Dues & Meetings	849	625	35.84%
31-1230-525000	Travel & Training	2,785	4,400	-36.70%
31-1230-533045	Maintenance Agreements	1,259	2,500	-49.64%
31-1230-580000	Professional Services	8,667	14,000	-38.09%
31-1230-590002	Internal Chrg-Computers	1,000	1,000	0.00%
	Total Materials and Services	15,650	23,525	-33.47%
1230	TOTAL CITY RECORDER/CLERK	129,762	142,419	-8.89%
1240	EMERGENCY MANAGEMENT			
31-1240-510000	Office Supplies	-	-	0.00%
31-1240-520000	Dues & Meetings	-	-	0.00%
31-1240-520003	Recruitment Expense	-	-	0.00%
31-1240-523000	Supplies	198	1,000	-80.16%
31-1240-525000	Travel & Training	224	900	-75.16%
31-1240-533000	Contractual Services	7,000	8,100	-13.58%
31-1240-551000	Books & Publications	-	-	0.00%
31-1240-590000	Internal Chrg-Admin Supp Services	-	-	0.00%
	Total Materials and Services	7,422	10,000	-25.78%
1240	TOTAL EMERGENCY MANAGEMENT	7,422	10,000	-25.78%
	TOTAL CITY MANAGER'S OFFICE	450,813	498,298	-9.53%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FINANCE DEPARTMENT (13XX)				
1310	FINANCE			
31-1310-410000	Administrative Salaries	142,971	143,370	-0.28%
31-1310-420000	Clerical Salaries	166,049	175,633	-5.46%
31-1310-438000	Longevity	600	600	0.00%
31-1310-441000	FICA/Medicare	22,851	24,449	-6.54%
31-1310-442000	Workers Compensation	933	751	24.24%
31-1310-443000	Unemployment	931	960	-2.99%
31-1310-444000	Retirement-PERS	16,034	21,031	-23.76%
31-1310-444001	Retirement-Principal	27,624	18,958	45.71%
31-1310-444002	Retirement-Pension Bond	4,039	5,905	-31.60%
31-1310-445000	Health/Life/LTD	54,655	58,084	-5.90%
	Total Personal Services	436,687	449,741	-2.90%
31-1310-510000	Office Supplies	2,085	3,600	-42.08%
31-1310-515000	Printing & Advertising	2,500	1,250	100.03%
31-1310-520000	Dues & Meetings	743	2,045	-63.65%
31-1310-523000	Supplies	148	500	-70.31%
31-1310-525000	Travel & Training	4,383	5,370	-18.38%
31-1310-532000	Bank Fees	-	-	0.00%
31-1310-533000	Contractual Services	5,290	9,000	-41.22%
31-1310-533045	Maintenance Agreements	10,643	15,600	-31.77%
31-1310-551000	Books & Publications	54	230	-76.36%
31-1310-575000	Bond Registration Costs	850	875	-2.86%
31-1310-580000	Professional Services	29,399	28,515	3.10%
31-1310-590002	Internal Chrg-Computers	14,000	14,000	0.00%
	Total Materials and Services	70,097	80,985	-13.44%
1310	TOTAL FINANCE	506,784	530,726	-4.51%
1311	GENERAL OFFICE			
31-1311-511000	Postage	25,704	32,000	-19.68%
31-1311-531000	Telephones	201,240	226,710	-11.23%
	Total Materials and Services	226,944	258,710	-12.28%
1311	TOTAL GENERAL OFFICE	226,944	258,710	-12.28%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
1320	UTILITY BILLING			
31-1320-420000	Clerical Salaries	70,868	64,769	9.42%
31-1320-438000	Longevity	120	-	100.00%
31-1320-441000	FICA/Medicare	5,316	4,954	7.30%
31-1320-442000	Workers Compensation	234	201	16.63%
31-1320-443000	Unemployment	212	195	8.90%
31-1320-444001	Retirement-Principal	10,594	10,816	-2.05%
31-1320-445000	Health/Life/LTD	14,107	15,106	-6.61%
	Total Personal Services	101,452	96,041	5.63%
31-1320-510000	Office Supplies	563	2,000	-71.83%
31-1320-511000	Postage	-	600	-100.00%
31-1320-515000	Printing & Advertising	1,371	500	174.16%
31-1320-520003	Recruitment Expense	-	-	0.00%
31-1320-523000	Supplies	265	300	-11.67%
31-1320-525000	Travel & Training	9	700	-98.65%
31-1320-532000	Bank Fees	29,889	26,000	14.96%
31-1320-533000	Contractual Services	40,281	45,000	-10.49%
31-1320-533045	Maintenance Agreements	9,643	9,100	5.97%
31-1320-558001	Utility Assistance	14,345	50,400	-71.54%
31-1320-566000	Equip Repair & Maintenance	-	500	-100.00%
31-1320-575000	Bond Registration Costs	888	900	-1.33%
31-1320-590002	Internal Chrg-Computers	2,000	2,000	0.00%
	Total Materials and Services	99,254	138,000	-28.08%
31-1320-610000	Capital Outlay	45,361	54,000	-16.00%
	Total Capital Outlay	45,361	54,000	-16.00%
1320	TOTAL UTILITY BILLING	246,068	288,041	-14.57%
	TOTAL FINANCE DEPARTMENT	979,795	1,077,477	-9.07%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
1330	INFORMATION TECHNOLOGY			
31-1330-410000	Administrative Salaries	89,836	90,098	-0.29%
31-1330-431000	Other Salaries	202,396	206,692	-2.08%
31-1330-435000	Overtime	5,705	10,000	-42.95%
31-1330-436000	Beeper Pay	4,575	4,800	-4.69%
31-1330-441000	FICA/Medicare	22,149	23,836	-7.08%
31-1330-442000	Workers Compensation	883	678	30.26%
31-1330-443000	Unemployment	907	937	-3.16%
31-1330-444000	Retirement-PERS	13,055	13,166	-0.84%
31-1330-444001	Retirement-Principal	33,326	35,118	-5.10%
31-1330-444002	Retirement-Pension Bond	2,908	3,013	-3.47%
31-1330-445000	Health/Life/LTD	57,360	65,467	-12.38%
	Total Personal Services	433,100	453,805	-4.56%
31-1330-510000	Office Supplies	582	1,200	-51.52%
31-1330-520000	Dues & Meetings	191	200	-4.41%
31-1330-520003	Recruitment Expense	195	-	100.00%
31-1330-523000	Supplies	13,466	14,000	-3.81%
31-1330-525000	Travel & Training	14,792	15,000	-1.39%
31-1330-526000	Employee Testing	40	-	100.00%
31-1330-533045	Maintenance Agreements	15,197	15,000	1.32%
31-1330-551000	Books & Publications	334	200	66.94%
31-1330-580000	Professional Services	225	3,000	-92.50%
31-1330-590002	Internal Chrg-Computers	7,000	7,000	0.00%
	Total Materials and Services	52,022	55,600	-6.44%
31-1330-610000	Capital Outlay	31,456	33,000	-4.68%
	Total Capital Outlay	31,456	33,000	-4.68%
1330	TOTAL INFORMATION TECH	516,578	542,405	-4.76%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
1410	CITY ATTORNEY			
31-1410-410000	Administrative Salaries	127,986	128,609	-0.48%
31-1410-420000	Clerical Salaries	123,997	116,788	6.17%
31-1410-431000	Prosecution Salaries	24,360	31,200	-21.92%
31-1410-432000	Code Enforcement Salaries	44,256	44,772	-1.15%
31-1410-435000	Overtime	1,173	1,000	17.26%
31-1410-438000	Longevity	1,740	1,680	3.57%
31-1410-440000	Misc Fringe Benefits	5,000	5,000	0.00%
31-1410-441000	FICA/Medicare	23,424	23,436	-0.05%
31-1410-442000	Workers Compensation	1,504	1,026	46.63%
31-1410-443000	Unemployment	969	987	-1.78%
31-1410-444001	Retirement-Principal	48,157	48,402	-0.51%
31-1410-445000	Health/Life/LTD	25,240	26,483	-4.70%
	Total Personal Services	427,807	429,383	-0.37%
31-1410-510000	Office Supplies	2,450	2,400	2.07%
31-1410-510100	Code Enforcement	2,218	6,176	-64.08%
31-1410-510120	Nuisance/Abatement Control	250	500	-50.00%
31-1410-520000	Dues & Meetings	2,841	2,500	13.63%
31-1410-525000	Travel & Training	3,771	6,000	-37.15%
31-1410-533000	Contractual Services	-	500	-100.00%
31-1410-533045	Maintenance Agreements	1,259	2,500	-49.65%
31-1410-551000	Books & Publications	1,824	2,000	-8.82%
31-1410-580000	Professional Services	2,228	11,000	-79.74%
31-1410-591000	Elections	48	10,000	-99.52%
	Total Materials and Services	16,888	43,676	-61.33%
1410	TOTAL CITY ATTORNEY	444,696	473,059	-6.00%
5162	FLEET			
31-5162-431000	Salaries & Wages	85,455	85,655	-0.23%
31-5162-436100	Uniform Allowance	150	150	0.00%
31-5162-438000	Longevity	1,560	1,560	0.00%
31-5162-441000	FICA/Medicare	6,465	6,683	-3.27%
31-5162-442000	Workers Compensation	2,802	1,969	42.32%
31-5162-443000	Unemployment	261	262	-0.26%
31-5162-444001	Retirement-Principal	14,309	14,590	-1.93%
31-5162-445000	Health/Life/LTD	20,207	21,429	-5.70%
	Total Personal Services	131,209	132,298	-0.82%
31-5162-510000	Office Supplies	467	500	-6.61%
31-5162-512000	Uniforms	486	500	-2.82%
31-5162-520000	Dues & Meetings	-	500	-100.00%
31-5162-523000	Supplies & Small Tools	1,512	3,300	-54.19%
31-5162-523008	Intergovernmental Garage Costs	22,055	34,000	-35.13%
31-5162-523012	Shop Supplies/Environmental	(1,362)	5,000	-127.23%
31-5162-525000	Travel & Training	382	1,400	-72.68%
31-5162-526000	Employee Testing	271	250	8.34%
31-5162-533045	Maintenance Agreements	1,160	1,500	-22.68%
31-5162-551000	Books & Publications	1,500	1,250	20.00%
31-5162-562000	Fuel	1,741	1,750	-0.53%
31-5162-563000	Vehicle Maintenance	-	750	-100.00%
31-5162-566000	Equip Repair & Maintenance	2,514	1,000	151.41%
	Total Materials and Services	30,726	51,700	-40.57%
5162	TOTAL FLEET	161,935	183,998	-11.99%

2010-11 City of Newberg Actuals vs. Budget

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
5164	FACILITIES			
31-5164-431000	Salaries & Wages	51,775	49,608	4.37%
31-5164-436000	Beeper Pay	244	450	-45.83%
31-5164-436100	Uniform Allowance	100	100	0.00%
31-5164-438000	Longevity	300	300	0.00%
31-5164-441000	FICA/Medicare	3,949	3,860	2.31%
31-5164-442000	Workers Compensation	1,463	1,332	9.81%
31-5164-443000	Unemployment	157	151	4.13%
31-5164-444001	Retirement-Principal	8,482	8,426	0.67%
31-5164-445000	Health/Life/LTD	7,362	11,931	-38.29%
	Total Personal Services	73,833	76,158	-3.05%
31-5164-510000	Office Supplies	308	750	-58.99%
31-5164-512000	Uniforms	327	400	-18.27%
31-5164-520000	Dues & Meetings	-	500	-100.00%
31-5164-523000	Supplies & Small Tools	10,779	9,000	19.76%
31-5164-523012	Shop Supplies/environmental	4	1,000	-99.60%
31-5164-525000	Travel & Training	286	1,100	-74.00%
31-5164-526000	Employee Testing	238	100	138.11%
31-5164-533000	Contractual Services	68,265	75,000	-8.98%
31-5164-533001	Haz Mat Removal	-	500	-100.00%
31-5164-533045	Maintenance Agreements	1,878	2,500	-24.88%
31-5164-533056	ARRA Solar Grant	24,500	24,500	0.00%
31-5164-540000	Utilities	67,825	70,000	-3.11%
31-5164-562000	Fuel	(53)	1,200	-104.41%
31-5164-563000	Vehicle Maintenance	-	800	-100.00%
31-5164-566000	Equip Repair & Maintenance	8	1,500	-99.44%
31-5164-571000	Bldg Repair	9,798	35,000	-72.01%
31-5164-571005	Building Repairs-PW Maint	1,415	-	100.00%
31-5164-571011	Building Repairs-City Hall/CDD	12,216	4,680	161.03%
31-5164-571021	Building Repairs-Public Safety	19,766	3,600	449.06%
31-5164-571022	Building Repairs-Fire Dept	8,180	4,320	89.36%
31-5164-571025	Building Repairs-Animal Ctrl	55	540	-89.86%
31-5164-571031	Building Repair-Library	10,270	9,360	9.72%
31-5164-571045	Building Repair-Archives	1,535	-	100.00%
31-5164-584000	Janitorial Service	58,070	60,500	-4.02%
31-5164-585000	Grounds keeping-General	16,355	17,000	-3.79%
	Total Materials and Services	312,025	323,850	-3.65%
5164	TOTAL FACILITIES	385,858	400,008	-3.54%
9140	INSURANCE			
31-9140-550000	PCL Insurance Premiums	169,803	225,000	-24.53%
31-9140-550001	PCL Claims	14,344	40,000	-64.14%
9140	TOTAL INSURANCE	184,147	265,000	-30.51%
FUND 31	TOTAL ADMIN / SUPPORT SERVICES	3,123,822	3,859,176	-19.05%
	ENDING FUND BALANCE	502,054	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 32	VEHICLES/EQUIP REPLACEMENT FUND			
	REVENUES			
32-0000-300000	Beg F/B-Net Working Capital	1,310,849	1,310,849	0.00%
32-0000-361000	Interest Earned	6,024	9,000	-33.06%
32-0000-364000	Sale Of Assets	10,929	-	100.00%
32-0000-370610	Internal Rev-Computer Replacement	52,200	52,200	0.00%
32-0000-370620	Internal Rev-Vehicle Replacement	175,150	175,150	0.00%
32-0000-370630	Internal Rev-Equipment Replacement	108,714	108,714	0.00%
	TOTAL REVENUES	1,663,867	1,655,913	0.48%
	1310 FINANCE			
32-1310-610100	Capital Outlay-Computers	3,368	6,000	-43.87%
32-1310-610200	Capital Outlay-Equip/Software	8,000	16,000	-50.00%
	1310 TOTAL FINANCE	11,368	22,000	-48.33%
	1330 INFORMATION TECHNOLOGY			
32-1330-610100	Capital Outlay-Computers	5,500	5,500	0.00%
	1330 TOTAL INFORMATION TECH	5,500	5,500	0.00%
	1410 CITY ATTORNEY			
32-1410-610100	Capital Outlay-Computers	8,000	8,000	0.00%
	1410 TOTAL CITY ATTORNEY	8,000	8,000	0.00%
	1510 MUNICIPAL COURT			
32-1510-610100	Capital Outlay-Computers	2,178	6,726	-67.62%
	1510 TOTAL MUNICIPAL COURT	2,178	6,726	-67.62%
	2110 POLICE ADMINISTRATION			
32-2110-610000	Capital Outlay-Vehicles	73,848	69,500	6.26%
32-2110-610100	Capital Outlay-Computers	16,213	16,600	-2.33%
32-2110-610200	Capital Outlay-Equip/Software	5,290	15,500	-65.87%
32-2110-610201	Capital Outlay-Forensic Equipment	5,000	5,000	0.00%
	2110 TOTAL POLICE ADMINISTRATION	100,351	106,600	-5.86%
	2210 FIRE ADMINISTRATION			
32-2210-610100	Capital Outlay-Computers	1,978	2,500	-20.87%
	2210 TOTAL FIRE ADMINISTRATION	1,978	2,500	-20.87%
	2310 COMMUNICATIONS			
32-2310-610200	Capital Outlay-Equip/Software	13,156	15,000	-12.29%
	2310 TOTAL COMMUNICATIONS	13,156	15,000	-12.29%
	3110 LIBRARY			
32-3110-610100	Capital Outlay-Computers	370	3,200	-88.44%
	3110 TOTAL LIBRARY	370	3,200	-88.44%
	4110 PLANNING			
32-4110-610100	Capital Outlay-Computers	6,317	10,969	-42.41%
	4110 TOTAL PLANNING	6,317	10,969	-42.41%

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
4210	BUILDING INSPECTION			
32-4210-610100	Capital Outlay-Computers	1,446	7,500	-80.72%
4210	TOTAL BUILDING INSPECTION	1,446	7,500	-80.72%
5110	PUBLIC WORKS			
32-5110-610002	Capital Outlay-Maint Veh Repl	2,299	90,000	-97.45%
32-5110-610101	Capital Outlay-Ops Computers	11,114	14,600	-23.88%
32-5110-610102	Capital Outlay-Maint Computers	3,598	9,000	-60.03%
32-5110-610103	Capital Outlay-Eng Computers	2,464	10,000	-75.36%
32-5110-610203	Capital Outlay-Eng Equip/Software	9,495	40,000	-76.26%
5110	TOTAL PUBLIC WORKS	28,969	163,600	-82.29%
FUND 32	TOTAL VEH/EQUIP REPLACE FUND	179,633	1,655,913	-89.15%
	ENDING FUND BALANCE	1,484,234	-	
FUND 33	FIRE & EMS EQUIP FEE REVENUES			
33-0000-300000	Beg F/B-Net Working Capital	440,124	420,838	4.58%
33-0000-347000	Fire Truck Fees	140,856	137,000	2.81%
33-0000-361000	Interest Earned	2,050	3,000	-31.66%
33-0000-390005	Transfer In-EMS	18,000	18,000	0.00%
	TOTAL REVENUES	601,030	578,838	3.83%
2210	FIRE ADMINISTRATION			
33-2210-534000	Lease Payments	-	-	0.00%
	Total Materials and Services	-	-	0.00%
33-2210-610000	Capital Outlay-Vehicle	48,438	65,000	-25.48%
	Total Capital Outlay	48,438	65,000	-25.48%
2210	TOTAL FIRE ADMINISTRATION	48,438	65,000	-25.48%
FUND 33	TOTAL FIRE & EMS EQUIP FEE	48,438	578,838	-91.63%
	ENDING FUND BALANCE	552,592	-	
FUND 36	WASTEWATER FINANCED CIP'S REVENUES			
36-0000-300000	Beg F/B-Net Working Capital	(0)	-	100.00%
36-0000-393003	Interim Fin-WWTP CWSRLF	-	-	0.00%
	TOTAL REVENUES	(0)	7,795,000	-100.00%
5150	WASTEWATER CAPITAL PROJECTS			
36-5150-706400	WWTP RRE Ph 1 & 2 Design	146,585	1,020,000	-85.63%
36-5150-706401	WWTP RRE Construction	-	6,775,000	-100.00%
5150	TOTAL CAPITAL PROJECTS	146,585	7,795,000	-98.12%
FUND 36	TOTAL WASTEWATER FINANCED CIP'S	146,585	7,795,000	-98.12%
	ENDING FUND BALANCE	(146,586)	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 42 STREET SYSTEM DEVELOPMENT FUND				
REVENUES				
42-0000-300000	Beg F/B-Net Working Capital	2,023,036	1,827,494	10.70%
42-0000-334000	Grant-Federal Exchange	-	237,306	-100.00%
42-0000-349002	Systems Development Fees	408,690	326,455	25.19%
42-0000-360000	Miscellaneous Revenues	499,534	416,000	20.08%
42-0000-361000	Interest Earned	9,579	15,000	-36.14%
42-0000-361001	Interest-Receivables	1,926	-	100.00%
42-0000-363000	Assessment Installments	68,824	-	100.00%
TOTAL REVENUES		3,011,589	2,822,255	6.71%
9170 TRANSFERS				
42-9170-918000	Transfer-Street Cap Projects	411,818	532,000	-22.59%
9170 TOTAL TRANSFERS		411,818	532,000	-22.59%
FUND 42 TOTAL STREET SYSTEM DEV FUND		411,818	2,822,255	-85.41%
ENDING FUND BALANCE		2,599,771	-	
FUND 43 STORMWATER SYSTEM DEVELOPMENT FUND				
REVENUES				
43-0000-300000	Beg F/B-Net Working Capital	365,231	378,231	-3.44%
43-0000-349002	System Development Fees	21,539	36,156	-40.43%
43-0000-361000	Interest Earned	1,629	3,000	-45.71%
43-0000-361001	Interest-Receivables	311	-	100.00%
43-0000-361004	Interest-Other Investments	-	-	0.00%
43-0000-363000	Assessment Installments	16,626	-	100.00%
TOTAL REVENUES		405,335	417,387	-2.89%
9170 TRANSFERS				
43-9170-904000	Transfer-Capital Projects	3,381	16,500	-79.51%
9170 TOTAL TRANSFERS		3,381	16,500	-79.51%
FUND 43 TOTAL STORM SYS DEV FUND		3,381	417,387	-99.19%
ENDING FUND BALANCE		401,954	-	
FUND 46 WASTEWATER SYSTEM DEVELOPMENT FUND				
REVENUES				
46-0000-300000	Beg F/B-Net Working Capital	1,320,746	1,154,875	14.36%
46-0000-349002	System Development Fees	359,877	727,662	-50.54%
46-0000-361000	Interest Earned	4,949	11,000	-55.01%
46-0000-361001	Interest-Receivables	1,153	-	100.00%
46-0000-363000	Assessment Installments	1,634	-	100.00%
TOTAL REVENUES		1,688,360	1,893,537	-10.84%
9170 TRANSFERS				
46-9170-904000	Transfer-Capital Projects	293,064	349,000	-16.03%
46-9170-915000	Transfer-Proprietary Debt Service	283,630	283,630	0.00%
9170 TOTAL TRANSFERS		576,694	632,630	-8.84%
FUND 46 TOTAL WASTEWATER SDC FUND		576,694	1,893,537	-69.54%
ENDING FUND BALANCE		1,111,666	-	

**2010-11 City of Newberg
Actuals vs. Budget**

ACCOUNT #	DESCRIPTION	ACTUAL 2010-11	ADOPTED 2010-11	% CHANGE
FUND 47 WATER SYSTEM DEVELOPMENT FUND				
REVENUES				
47-0000-300000	Beg F/B-Net Working Capital	1,994,333	1,657,484	20.32%
47-0000-349002	System Development Fees	316,494	743,412	-57.43%
47-0000-361000	Interest Earned	6,975	12,000	-41.87%
47-0000-361001	Interest-Receiveables	3,690	-	100.00%
47-0000-361004	Interest-Other Investments	100	-	100.00%
47-0000-363000	Assessment Installments	2,552	-	100.00%
TOTAL REVENUES		2,324,143	2,412,896	-3.68%
9170 TRANSFERS				
47-9170-915000	Transfer-Proprietary Debt Svc	847,786	847,786	0.00%
9170 TOTAL TRANSFERS		847,786	997,786	-15.03%
FUND 47 TOTAL WATER SYSTEM DEV FUND		847,786	2,412,896	-64.86%
ENDING FUND BALANCE		1,476,357	-	
GRAND TOTAL REVENUES		58,868,970	69,074,021	-14.77%
GRAND TOTAL EXPENDITURES		34,850,414	69,074,021	-49.55%
TOTAL ENDING FUND BALANCE		24,018,556	0	

2010-11 Cash and Investments
Monthly Report
June 30, 2011

INVESTMENTS BY INSTITUTION *	AMOUNT	%	FUNDS WITH LONG-TERM INVESTMENTS (18 mo)	
Cash on Hand (Petty Cash)	1,675	0.01	Wastewater Replacement Reserve	-
County Treasurer	125,218	0.54	Water Replacement Reserve	-
State Investment Pool	21,972,862	94.63		
U.S. Bank	1,115,427	4.80		
Bank of America	3,061	0.01		
First Federal S & L	1,000	0.00		
Wells Fargo	1	0.00		
TOTAL	\$ 23,219,245	100.00	\$	-

* Note: 30% maximum in a single financial institution
- exception is the Local Government Investment Pool

INVESTMENT BY INSTRUMENT	AMOUNT	INTEREST RATE	% PER INVESTMENT POLICY	%
Government Agency / Treasury	-		50% in US Treasury / Gov Agency	-
Bankers Acceptances	-		25% in Bankers Acceptances	-
Banks (BoFA, USNB, etc)	1,246,382		/ Repurchase Agreements (Bank)	
Commerical Paper	-		25% in CD's (Bank)	5.37
State Investment Pool	21,972,862	0.50%	Commercial Paper	-
TOTAL	\$ 23,219,245		100% LGIP	94.63
				100.00

CASH AND INVESTMENTS BY FUND	AMOUNT	CASH AND INVESTMENTS BY FUND	AMOUNT
General	<u>2,467,338</u>	Capital Projects:	
Police:		Street Capital Projects Fund	145,198
911 Emergency	96,916	Utilities Capital Projects Fund	-
Sub-total Police	<u>96,916</u>	Wastewater Financed CIPs	(71,443)
Fire:		Water Financed CIPs	-
Emergency Medical Svcs Fund	234,168	Animal Shelter Fund	<u>379,912</u>
Fire & EMS Equip Fee	543,078	Sub-total Capital Projects	<u>453,666</u>
Sub-total Fire	<u>777,245</u>	Debt Service:	
Street:		Debt Service Fund	186,123
Street Fund	238,698	Sub-total Debt Service	<u>186,123</u>
Street Systems Development Fund	2,601,813	Other Funds:	
Sub-total Street	<u>2,840,511</u>	Building Inspection Fund	36,916
Water:		City Hall Fund	661,403
Water Fund	2,499,808	Economic Development Fund	728,015
Water Replacement Reserve Fund	2,847,585	Public Safety Fee	214,230
Water Systems Development Fund	1,476,358	Library Gift and Memorial Fund	92,386
Sub-total Water	<u>6,823,751</u>	Cable TV Trust Fund	36,374
Wastewater:		Administrative Support Services	828,458
Wastewater Fund	2,107,935	Vehicle/Equipment Replacement	1,486,514
WW Replacement Reserve Fund	1,102,846	Bail Fund	53,953
WW Systems Development Fund	1,111,666	Sub-total Other Funds	<u>4,138,248</u>
Sub-total Sewer	<u>4,322,448</u>	TOTAL	<u><u>\$ 23,219,245</u></u>
Storm Water:			
Stormwater Fund	711,043		
Stormwater Systems Development	401,955		
Sub-total Storm Sewer	<u>1,112,998</u>		

2010-11 Debt Service Obligations
Monthly Report
June 30, 2011

NOTE:

The top portion of the page is the total debt of the city based on the type of debt and funding source for each debt.

Type of Debt	PRINCIPAL OUTSTANDING	Fund Resource Used	Pay-off Date
General Obligation Bonds:		Debt Service - Property Tax	
1997A Public Safety Bldg	\$ 1,030,000		12/1/2016
1998 Fire Facilities	915,000		3/31/2017
Certificates of Participation:		City Hall Fee & Operating Charges	
1999 City Hall Remodel	1,780,000		10/31/2019
Limited Tax Pension Bonds:		Operating Charges - all funds w/ OPERS	
Pension Obligation Bond	2,665,000		5/31/2028
State of Oregon Loans (Water):			
Fernwood Rd Water Improvements	160,485	Water SDC's	12/1/2017
Water Reservoir and Transmission Line	3,217,044	Water Operating	12/1/2022
WTP Expansion and Well #8	5,772,011	Water SDC's	12/1/2026
Parallel River Line	2,289,184	30% Water Operating, 70% Water SDC's	12/1/2026
Effluent Reuse	2,098,297	27.4% Water SDC's	12/1/2028
State of Oregon Loans (Wastewater):			
Fernwood Rd Wastewater Improvements	298,052	Wastewater SDC's	12/1/2017
Composter, Headworks and College St	1,675,850	Wastewater Operating	12/1/2018
Effluent Reuse	5,561,882	36.3% Wastewater SDC's, 36.3% Wastewater Rates	12/1/2028
Bank Loans:			
WWTP Land Expansion	<u>1,544,000</u>	Wastewater Operating	4/1/2019
TOTAL \$	29,006,805		

NOTE:

The bottom portion of the page is the current fiscal year obligation and what has been paid to date.

Type of Debt	2010-11 BUDGET	MONTH OF June-11	2010-11 YTD
General Obligation Bonds:			
1997A Public Safety Bldg	\$ 229,110	\$ 27,388	\$ 229,110
1998 Fire Facilities	182,558	-	182,558
Certificates of Participation:			
1999 City Hall Remodel	253,060	-	253,060
Limited Tax Pension Bonds:			
Pension Obligation Bond	186,190	-	186,190
State of Oregon Loans (Water):			
Fernwood Rd Water Improvements	27,773	-	27,773
Water Reservoir and Transmission Line	351,472	-	351,472
WTP Expansion and Well #8	503,764	-	503,764
Parallel River Line	201,557	-	201,557
Effluent Reuse	175,158	-	175,158
State of Oregon Loans (Wastewater):			
Fernwood Rd Wastewater Improvements	51,579	-	51,579
Composter, Headworks and College St	247,561	-	247,561
Effluent Reuse	464,104	-	464,104
Bank Loans:			
WWTP Land Expansion	<u>265,954</u>	<u>-</u>	<u>265,954</u>
TOTAL \$	3,139,840	\$ 27,388	\$ 3,139,839