

## RESOLUTION No. 2013-3095

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**A RESOLUTION ADOPTING SUPPLEMENTAL BUDGET #1 FOR  
FISCAL YEAR 2013-2014 BEGINNING JULY 1, 2013, AND ENDING  
JUNE 30, 2014**

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### RECITALS:

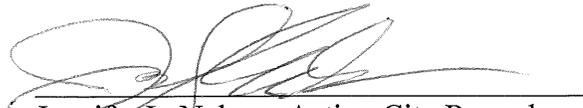
1. The 2013-2014 Budget was adopted by Resolution No. 2013-3047 on June 3, 2013, by the City Council.
2. A Transfer Resolution was adopted by Resolution No. 2013-3088 on October 7, 2013, by the City Council.
3. New circumstances require changes to the Budget as shown in Exhibit "A".

### THE CITY OF NEWBERG RESOLVES AS FOLLOWS:

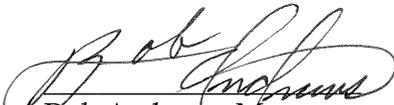
To recognize additional revenues, appropriate expenditure changes and recognize changes in contingencies as attached in Exhibit "A", which is hereby adopted and by this reference incorporated.

- **EFFECTIVE DATE** of this resolution is the day after the adoption date, which is: November 19, 2013.

**ADOPTED** by the City Council of the City of Newberg, Oregon, this 18<sup>th</sup> day of November, 2013.

  
Jennifer L. Nelson, Acting City Recorder

**ATTEST** by the Mayor this 21<sup>st</sup> day of November, 2013.

  
Bob Andrews, Mayor

# EXHIBIT "A" TO RESOLUTION NO. 2013-3095

City of Newberg  
Supplemental BUDGET #1  
Fiscal Year 2013-2014

<u>FUND 01 - GENERAL FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	2,396,605.00	439,138.00	2,835,743.00
NEA Our Town Grant Revenue	<i>Increase</i>	-	100,000.00	100,000.00
NEA Our Town Grant Expenses	<i>Increase</i>	-	100,000.00	100,000.00
Court Appointed Attorney Fees	<i>Increase</i>	12,000.00	12,000.00	24,000.00
Court Improvements	<i>Increase</i>	300.00	4,000.00	4,300.00
Capital Outlay - General Government	<i>Increase</i>	-	1,500.00	1,500.00
Payroll Salaries - Police	<i>Increase</i>	102,888.00	1,586.00	104,474.00
Payroll Salaries - Fire	<i>Increase</i>	107,184.00	1,501.00	108,685.00
Payroll Salaries - Library	<i>Increase</i>	198,516.00	1,217.00	199,733.00
Payroll Salaries - Planning	<i>Increase</i>	86,868.00	1,217.00	88,085.00
Payroll Salaries - Firefighter Salaries	<i>Increase</i>	1,194,907.00	23,228.00	1,218,135.00
FICA/Medicare - Firefighter Salaries	<i>Increase</i>	111,820.00	1,815.00	113,635.00
Workers Compensation - Firefighter Salaries	<i>Increase</i>	59,001.00	939.00	59,940.00
Unemployment - Firefighter Salaries	<i>Increase</i>	13,155.00	214.00	13,369.00
Retirement - PERS - Firefighter Salaries	<i>Increase</i>	321,695.00	4,992.00	326,687.00
Retirement - Pension Bond - Firefighter Salaries	<i>Increase</i>	46,037.00	744.00	46,781.00
Health/Life/LTD - Firefighter Salaries	<i>Increase</i>	253,175.00	115.00	253,290.00
Drug Dog Expenses	<i>Increase</i>	1,500.00	6,000.00	7,500.00
Internal Chrg - Vehicle/Equipment - Police	<i>Increase</i>	45,000.00	10,000.00	55,000.00
Contingency	<i>Increase</i>	139,773.00	368,070.00	507,843.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	13,666,560.00	539,138.00	14,205,698.00
Total Requirements (Expenditures)	13,666,560.00	539,138.00	14,205,698.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*During the course of the year, the city receives grants. The Cultural Center District received an NEA Our Town Grant for \$100,000.00. This grant is a matching grant with participation from CPRD and the city. This Supplemental Budget recognizes an increase in grant revenues of \$100,000.00 and appropriates an increase in grant expenditures of \$100,000.00 for this grant.*

*When a defendant requests a Court Appointed Attorney for Court the city must provide one. The defendant is charged for the cost of this expense; however, the city needs to up-front the expense. If found guilty, the defendant is required to reimburse the city for the cost of their court appointed attorney. There is a need to increase the appropriations for Court Appointed Attorney expenses in the amount of \$12,000.00 as there has been a significant increase in requests for these services. In addition, an increase in appropriations in the amount of \$4,000.00 for Court Improvements needs to be made because the video conferencing unit used for video arraignments during Court quit and needs to be replaced. A corresponding decrease in General Fund Contingency in the amount of \$16,000.00 will be needed to offset the increase in Court Appointed Attorney and Court Improvements expenses.*

# EXHIBIT "A" TO RESOLUTION NO. 2013-3095

City of Newberg  
Supplemental BUDGET #1  
Fiscal Year 2013-2014

## FUND 01 - GENERAL FUND (Continued)

FY 13-14 BUDGET

### *Continuation of General Fund Descriptions*

*The laptop used for council presentations is at the end of its useful life. The cost of the laptop and software will be split between the Vehicle/Equipment Reserve Fund (Fund 32) and the General Fund. This Supplemental Budget requests additional appropriations in the amount of \$1,500.00 for Capital Outlay – General Government with a corresponding reduction in the General Fund Contingency.*

*When preparing the 2013-2014 Budget, COLAs and merit increases were reinstated. However, the Fire and EMS union merit increases were excluded from the calculations as well as the 1% department head incentive. The net effect of these omissions for merit increases for Fire is \$32,047.00. The Fire merit increase omission will result in a reduction of \$32,047.00 in the General Fund Contingency.*

*The net effect of the 1% department head incentive omission in the General Fund is \$5,521.00. The General Fund Contingency will be reduced by \$5,521.00 to offset the 1% department head incentive increases in the General Fund.*

*Over the past few years, the Police Department has stepped up their fund-raising efforts for their patrol and drug K-9 program. A new drug dog was purchased this fiscal year. Appropriations need to be increased in the amount of \$6,000.00 with a corresponding reduction in General Fund Contingency to account for this purchase.*

*Various departments within the city put money into a reserve fund to set aside funds to purchase large ticket items as they wear out. The Police Department is no exception. However, the cost of vehicles has increased significantly over the last couple of years. This Supplemental Budget requests an additional \$10,000.00 to be transferred from Internal Charge – Vehicle/Equipment - Police into the Vehicle Equipment Reserve Fund (Fund 32). A corresponding reduction will be made in the General Fund Contingency.*

## EXHIBIT "A" TO RESOLUTION NO. 2013-3095

City of Newberg  
Supplemental BUDGET #1  
Fiscal Year 2013-2014

<u>FUND 02 - STREET FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	605,097.00	84,006.00	689,103.00
Reimbursed Costs - Materials	<i>Increase</i>	-	1,300.00	1,300.00
Payroll Salaries - PW Administration	<i>Increase</i>	9,996.00	350.00	10,346.00
Sidewalk Intersections/ADA/Bikeway	<i>Increase</i>	5,000.00	1,300.00	6,300.00
Transfer Out - Street Capital Projects	<i>Increase</i>	628,500.00	8,400.00	636,900.00
Contingency	<i>Increase</i>	311,837.00	75,256.00	387,093.00
		<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)		1,874,597.00	85,306.00	1,959,903.00
Total Requirements (Expenditures)		1,874,597.00	85,306.00	1,959,903.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*A replacement ramp was required to be built in order for a customer to receive an occupancy permit. The customer paid the cost to the city and the city paid the contractor. This Supplemental Budget requests an increase of \$1,300.00 for the cost of this ramp with a corresponding increase in reimbursed costs from the customer.*

*When preparing the 2013-2014 Budget, COLAs and merit increases were reinstated. However, the 1% department head incentive was excluded from the calculations. The net effect of the 1% department head incentive omission in the Street Fund is \$350.00. The Street Fund Contingency will be reduced by \$350.00 to offset the 1% department head incentive increases in the Street Fund.*

*A percentage of gas tax revenues are allocated towards improving bicycle routes through a transfer to the Bicycle Route Improvement Project in the Street CIP Fund (Fund 18). This Supplemental Budget requests an increase in Transfers Out – Street Capital Projects in the amount of \$8,400.00. This amount will reduce the Street Contingency by \$8,400.00.*

<u>FUND 03 - CIVIL FORFEITURE FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Other Forfeitures (Revenue)	<i>Increase</i>	5,000.00	5,000.00	10,000.00
Confidential Funds (Expense)	<i>Increase</i>	2,500.00	2,500.00	5,000.00
Contractual Services (Expense)	<i>Increase</i>	2,500.00	2,500.00	5,000.00
		<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)		5,000.00	5,000.00	10,000.00
Total Requirements (Expenditures)		5,000.00	5,000.00	10,000.00

*The police detectives have been confiscating funds relating to drug crimes that are later sent to the Federal Bureau of Investigation. Some of these funds were channeled through the City of Newberg's Civil Forfeiture Fund. This Supplemental Budget is to recognize the additional revenues received in the amount of \$5,000.00 and appropriate the additional amounts expected to be spent in Confidential Funds and Contractual Services in the amounts of \$2,500.00 each, totaling \$5,000.00.*

# EXHIBIT "A" TO RESOLUTION NO. 2013-3095

City of Newberg  
Supplemental BUDGET #1  
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<u>FUND 04 - UTILITY CAPITAL IMPROVEMENT FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Reimbursed Costs - Materials	<i>Increase</i>	-	28,500.00	28,500.00
Transfer In - Stormwater SDC Fund	<i>Increase</i>	150,000.00	100,000.00	250,000.00
Reuse Line Repair - ODOT	<i>Increase</i>	-	28,500.00	28,500.00
Stormwater Master Plan Update	<i>Increase</i>	150,000.00	100,000.00	250,000.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	3,522,000.00	128,500.00	3,650,500.00
Total Requirements (Expenditures)	3,522,000.00	128,500.00	3,650,500.00

*The Utility Capital Improvement Fund is based on a 5-year Capital Improvement Plan. Actual construction activities often differ from the original plan due to timing. This Supplemental Budget recognizes these changes as an increase in appropriations in the amount of \$100,000.00 for the Stormwater Master Plan Update to be completed in 2013-2014 and the Reuse Line Repair damaged by ODOT in the amount of \$28,500.00. The Reuse Line Repair damaged by ODOT will be reimbursed by ODOT. This Supplemental Budget recognizes an increase in the Transfers In from the Stormwater Systems Development Fee Fund (Fund 43) in the amount of \$100,000.00 and recognizes an increase in Reimbursed Costs - Materials from ODOT for the Reuse Line Repair in the amount of \$28,500.00.*

<u>FUND 05 - EMERGENCY MEDICAL SERVICES FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	257,423.00	200,086.00	457,509.00
Payroll Salaries - EMS Salaries	<i>Increase</i>	472,128.00	4,242.00	476,370.00
FICA/Medicare - EMS Salaries	<i>Increase</i>	53,130.00	323.00	53,453.00
Workers Compensation - EMS Salaries	<i>Increase</i>	26,974.00	168.00	27,142.00
Unemployment - EMS Salaries	<i>Increase</i>	6,252.00	39.00	6,291.00
Retirement - PERS - EMS Salaries	<i>Increase</i>	155,860.00	875.00	156,735.00
Retirement - Pension Bond - EMS Salaries	<i>Increase</i>	21,324.00	136.00	21,460.00
Health/Life/LTD - EMS Salaries	<i>Increase</i>	107,981.00	28.00	108,009.00
Contingency	<i>Increase</i>	149,702.00	194,275.00	343,977.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	1,706,423.00	200,086.00	1,906,509.00
Total Requirements (Expenditures)	1,706,423.00	200,086.00	1,906,509.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*When preparing the 2013-2014 Budget, COLAs and merit increases were reinstated. However, the Fire and EMS union merit increases were excluded from the calculations. The net effect of these omissions for merit increases for EMS is \$5,811.00. The EMS merit increase omission will result in a reduction of \$5,811.00 in the EMS Contingency.*

## EXHIBIT "A" TO RESOLUTION NO. 2013-3095

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<u>FUND 06 - WASTEWATER FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	7,167,108.00	409,076.00	7,576,184.00
Payroll Salaries - PW Administration	<i>Increase</i>	24,996.00	350.00	25,346.00
Contingency	<i>Increase</i>	700,006.00	408,726.00	1,108,732.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	13,798,523.00	409,076.00	14,207,599.00
Total Requirements (Expenditures)	13,798,523.00	409,076.00	14,207,599.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*When preparing the 2013-2014 Budget, COLAs and merit increases were reinstated. However, the 1% department head incentive was excluded from the calculations. The net effect of the 1% department head incentive omission in the Wastewater Fund is \$350.00. The Wastewater Fund Contingency will be reduced by \$350.00 to offset the 1% department head incentive increases in the Wastewater Fund.*

<u>FUND 07 - WATER FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	4,227,417.00	556,470.00	4,783,887.00
Payroll Salaries - PW Administration	<i>Increase</i>	24,996.00	350.00	25,346.00
Contingency	<i>Increase</i>	546,727.00	556,120.00	1,102,847.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	8,683,306.00	556,470.00	9,239,776.00
Total Requirements (Expenditures)	8,683,306.00	556,470.00	9,239,776.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*When preparing the 2013-2014 Budget, COLAs and merit increases were reinstated. However, the 1% department head incentive was excluded from the calculations. The net effect of the 1% department head incentive omission in the Water Fund is \$350.00. The Water Fund Contingency will be reduced by \$350.00 to offset the 1% department head incentive increases in the Water Fund.*

## EXHIBIT "A" TO RESOLUTION NO. 2013-3095

City of Newberg  
Supplemental BUDGET #1  
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<u>FUND 08 - BUILDING INSPECTION FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	313,849.00	26,080.00	339,929.00
Plbg/Mechanical Permit Revenues	<i>Increase</i>	48,000.00	20,000.00	68,000.00
Building Inspector Salary	<i>Increase</i>	16,640.00	10,000.00	26,640.00
Plans Examiner Salary	<i>Increase</i>	33,280.00	20,444.00	53,724.00
FICA/Medicare - BI & PE	<i>Increase</i>	13,401.00	1,564.00	14,965.00
Workers Compensation - BI & PE	<i>Increase</i>	2,760.00	379.00	3,139.00
Unemployment - BI & PE	<i>Increase</i>	1,571.00	184.00	1,755.00
Retirement - Principal - PE	<i>Increase</i>	22,524.00	15,473.00	37,997.00
Health/Life/LTD - PE	<i>Increase</i>	26,970.00	16,753.00	43,723.00
Contingency	<i>Decrease</i>	229,669.00	(18,717.00)	210,952.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	534,499.00	46,080.00	580,579.00
Total Requirements (Expenditures)	534,499.00	46,080.00	580,579.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*The Building Department continues to see an increase in permits. This means there continues to be an increase in staff time needed to review these permits. This Supplemental Budget is to recognize an increase in permit revenues in the amount of \$20,000.00 and to increase appropriations in Salaries and Wages and corresponding payroll taxes in the amount of \$64,797.00. With the steady increase in construction, the part-time Plans Examiner has become a full-time position again. The difference will be a decrease in the Building Inspection Fund Contingency in the amount of \$18,717.00.*

<u>FUND 13 - 9-1-1 EMERGENCY FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	86,220.00	2,841.00	89,061.00
Contingency	<i>Increase</i>	40,455.00	2,841.00	43,296.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	275,464.00	2,841.00	278,305.00
Total Requirements (Expenditures)	275,464.00	2,841.00	278,305.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

## EXHIBIT "A" TO RESOLUTION NO. 2013-3095

City of Newberg  
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<u>FUND 14 - EDRLF FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	612,696.00	30,487.00	643,183.00
CDBG Grants (Revenue)	<i>Increase</i>	-	387,840.00	387,840.00
YC Housing Authority Grant (Expense)	<i>Increase</i>	-	387,840.00	387,840.00
Contingency	<i>Increase</i>	392,851.00	30,487.00	423,338.00
		<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)		682,767.00	418,327.00	1,101,094.00
Total Requirements (Expenditures)		682,767.00	418,327.00	1,101,094.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*The city applied for a Community Development Block Grant (CDBG) Housing Rehabilitation grant with the help of the Yamhill County Housing Corporation (HAYC) and the Housing Authority of Yamhill County (YCAHC) in January of 2012. The city was awarded a grant in the amount of \$400,000.00. YCAHC is working with home owners in the Newberg area for potential rehabilitation candidates. This Supplemental Budget recognizes the grant revenue to be received in the 2013-2014 fiscal year in the amount of \$387,500.00 and appropriates the corresponding reimbursements to YCAHC in the amount of \$387,500.00.*

<u>FUND 17 - STORMWATER FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	899,201.00	105,529.00	1,004,730.00
Payroll Salaries - PW Administration	<i>Increase</i>	39,984.00	350.00	40,334.00
Contingency	<i>Increase</i>	178,352.00	105,179.00	283,531.00
		<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)		1,879,555.00	105,529.00	1,985,084.00
Total Requirements (Expenditures)		1,879,555.00	105,529.00	1,985,084.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*When preparing the 2013-2014 Budget, COLAs and merit increases were reinstated. However, the 1% department head incentive was excluded from the calculations. The net effect of the 1% department head incentive omission in the Stormwater Fund is \$350.00. The Stormwater Fund Contingency will be reduced by \$350.00 to offset the 1% department head incentive increases in the Stormwater Fund.*

## EXHIBIT “A” TO RESOLUTION NO. 2013-3095

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<u>FUND 18 - STREET CAPITAL IMPROVEMENT FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	Decrease	157,993.00	(48,155.00)	109,838.00
Federal Exchange Grant - Current	Increase	585,000.00	100,000.00	685,000.00
Federal Exchange Grant - Prior Year	Increase	585,000.00	48,155.00	633,155.00
Reimbursed Costs - CPRD	Increase	-	293,088.00	293,088.00
Transfer In - Street Fund	Increase	628,500.00	8,400.00	636,900.00
Bicycle Route Improvements	Increase	23,500.00	8,400.00	31,900.00
Sheridan Street CPRD Project	Increase	485,000.00	393,088.00	878,088.00

	Current	Inc/(Decr)	Revised
Total Resources (Beg Fund Balance + Current Revenues)	1,441,993.00	401,488.00	1,843,481.00
Total Requirements (Expenditures)	1,441,993.00	401,488.00	1,843,481.00

*The Streets Capital Improvement Fund is based on a 5-year Capital Improvement Plan. The scope of the projects has changed since the development of the original plan. The Sheridan Street CPRD Project has finally broken ground. The cost of the city's portion of the project is estimated at \$585,000.00 and the cost for CPRD's portion is estimated at \$293,088.00 for a total project cost of \$878,088.00. This Supplemental Budget recognizes these changes as an increase in appropriations in the amount of \$393,088.00 for the Sheridan Street CPRD Project. This Supplemental Budget also recognizes an increase in the Federal Exchange Grant revenues for expenses paid in 2012-2013 for the Sheridan Street CPRD project to be reimbursed in this fiscal year in the amount of \$48,155.00; recognizes an increase in Federal Exchange Grant revenues for the city's portion of the Sheridan Street CPRD Project's current expenses to be reimbursed this fiscal year in the amount of \$100,000.00; and recognizes an increase of \$293,088.00 in Reimbursed Costs for CPRD's portion of the Sheridan Street CPRD Project.*

*The 2012-2013 Budget for Bicycle Route Improvements was under-spent by \$4,848.00. This Supplemental Budget is to increase the current year budget by \$4,848.00 and add \$3,552.00 for a total increase in appropriations of \$8,400.00 to the 2013-2014 Bicycle Route Improvements budget. This will require a corresponding increase in Transfers In – Street Fund of \$8,400.00. This comes from the Transfers Out – Capital Projects shown in Fund 02.*

<u>FUND 22 - LIBRARY GIFT &amp; MEMORIAL FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	Increase	79,017.00	13,606.00	92,623.00
Contingency	Increase	28,517.00	13,606.00	42,123.00

	Current	Inc/(Decr)	Revised
Total Resources (Beg Fund Balance + Current Revenues)	187,117.00	13,606.00	200,723.00
Total Requirements (Expenditures)	187,117.00	13,606.00	200,723.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

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<u>FUND 27 - WATER CIP RESERVE FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	Decrease	2,961,173.00	(166.00)	2,961,007.00
Reserve For Water Improvement	Decrease	3,231,592.00	(166.00)	3,231,426.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	5,269,842.00	(166.00)	5,269,676.00
Total Requirements (Expenditures)	5,269,842.00	(166.00)	5,269,676.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was lower than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

<u>FUND 31 - ADMINISTRATIVE SUPPORT SERVICES FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	496,700.00	188,151.00	684,851.00
Payroll Salaries - Finance	<i>Increase</i>	153,576.00	1,299.00	154,875.00
Payroll Salaries - IT	<i>Increase</i>	98,112.00	1,277.00	99,389.00
Insurance Premiums	<i>Increase</i>	200,000.00	5,000.00	205,000.00
Insurance Claims	<i>Increase</i>	40,000.00	50,000.00	90,000.00
Contingency	<i>Increase</i>	441,831.00	130,575.00	572,406.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	3,820,761.00	188,151.00	4,008,912.00
Total Requirements (Expenditures)	3,820,761.00	188,151.00	4,008,912.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*When preparing the 2013-2014 Budget, COLAs and merit increases were reinstated. However, the 1% department head incentive was excluded from the calculations. The net effect of the 1% department head incentive omission in the Admin Support Services Fund is \$2,576.00. The Admin Support Services Fund Contingency will be reduced by \$2,576.00 to offset the 1% department head incentive increases in the Admin Support Services Fund.*

*In August, an insurance claim was filed against the former city manager. It was settled; however, the city was required to pay half of the claim. This Supplemental Budget is to increase appropriations for Insurance Claims in the amount of \$50,000.00 and Insurance Premiums in the amount of \$5,000.00. The increases in appropriations will come from the Admin Support Services Contingency.*

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<u>FUND 32 - VEHICLE/EQUIPMENT REPLACEMENT FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	1,251,342.00	407,626.00	1,658,968.00
Internal Rev - Vehicle Replacement	<i>Increase</i>	182,450.00	10,000.00	192,450.00
Capital Outlay - Computers - Council	<i>Increase</i>	-	1,348.00	1,348.00
Capital Outlay - Vehicles - Police	<i>Increase</i>	80,000.00	10,000.00	90,000.00
Capital Outlay - Forensic Equipment - Police	<i>Increase</i>	5,000.00	10,000.00	15,000.00
Capital Outlay - Maint Veh Replacement - PW	<i>Increase</i>	250,000.00	360,000.00	610,000.00
Contingency	<i>Increase</i>	1,112,006.00	36,278.00	1,148,284.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	2,169,506.00	417,626.00	2,587,132.00
Total Requirements (Expenditures)	2,169,506.00	417,626.00	2,587,132.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*The 2013-2014 Budget has funds allocated for the city-wide computer equipment upgrade. However, computers are failing while the upgrade is in progress. This Supplemental Budget transfers reserve funds from the Vehicle/Equipment Fund to the Capital Outlay - Computers (Council) in the amount of \$1,348.00 to go towards replacing the laptop for council presentations. The balance of the cost of the laptop and software in the amount of \$1,500.00 will come from Capital Outlay – General Government (Fund 01).*

*The purpose of the Vehicle and Equipment Reserve Fund is to set aside funds on a consistent basis to replace larger ticket items such as vehicles, equipment or software when they need replacing. The Police Department has been faithfully doing this. However, the cost of patrol vehicles has increased. The opportunity to purchase slightly used vehicles from other cities has become available. Additional funds in the amount of \$10,000.00 need to be contributed in order to replace a patrol vehicle and a K-9 vehicle.*

*The Police Forensics Department continues to update their program by going to trainings as they become available. This Supplemental Budget requests a transfer in the amount of \$10,000.00 from their reserve account to be spent on additional forensic training this fiscal year.*

*A new Vector Combination Sewer Cleaner was ordered and scheduled to be delivered by the end of FY 2012-2013. There was a delay in ordering, so the Vector was not able to be delivered before the end of the fiscal year. The difference between estimated versus actual beginning fund balance recognizes the fact that the Vector was not received by June 30, 2013. Therefore, this Supplemental Budget recognizes the need to appropriate the \$360,000.00 in FY 2013-2014.*

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<u>FUND 33 - FIRE &amp; EMS EQUIPMENT FEE FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	157,383.00	17,070.00	174,453.00
Contingency	<i>Increase</i>	72,400.00	17,070.00	89,470.00
		<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)		328,883.00	17,070.00	345,953.00
Total Requirements (Expenditures)		328,883.00	17,070.00	345,953.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

<u>FUND 42 - STREET SYSTEMS DEVELOPMENT FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Decrease</i>	2,810,525.00	(275,974.00)	2,534,551.00
Contingency	<i>Decrease</i>	3,186,898.00	(275,974.00)	2,910,924.00
		<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)		3,306,025.00	(275,974.00)	3,030,051.00
Total Requirements (Expenditures)		3,306,025.00	(275,974.00)	3,030,051.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was lower than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

<u>FUND 43 - STORMWATER SYSTEMS DEVELOPMENT FUND</u>		FY 13-14 BUDGET	CHANGE	REVISED
Beg F/B - Net Working Capital	<i>Increase</i>	349,707.00	1,300.00	351,007.00
Transfer Out - Capital Projects	<i>Increase</i>	150,000.00	100,000.00	250,000.00
Contingency	<i>Decrease</i>	230,373.00	(98,700.00)	131,673.00
		<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)		394,607.00	1,300.00	395,907.00
Total Requirements (Expenditures)		394,607.00	1,300.00	395,907.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was higher than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

*The Capital Improvement Projects for the Stormwater Master Plan Update requires additional funds to be transferred from the Stormwater Systems Development Fund to the Utility CIP Fund (Fund 04). This Supplemental Budget appropriates \$100,000.00 in Transfers Out – Capital Projects and reduces the Contingency in the Stormwater Systems Development Fund.*

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<u>FUND 46 - WASTEWATER SYSTEMS DEVELOPMENT FUND</u>	FY 13-14 BUDGET	CHANGE	REVISED	
Beg F/B - Net Working Capital	Decrease	2,525,928.00	(731,816.00)	1,794,112.00
Contingency	Decrease	2,732,884.00	(731,816.00)	2,001,068.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	3,216,678.00	(731,816.00)	2,484,862.00
Total Requirements (Expenditures)	3,216,678.00	(731,816.00)	2,484,862.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was lower than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

<u>FUND 47 - WATER SYSTEMS DEVELOPMENT FUND</u>	FY 13-14 BUDGET	CHANGE	REVISED	
Beg F/B - Net Working Capital	Decrease	1,287,731.00	(818,813.00)	468,918.00
Contingency	Decrease	1,701,421.00	(818,813.00)	882,608.00

	<i>Current</i>	<i>Inc/(Decr)</i>	<i>Revised</i>
Total Resources (Beg Fund Balance + Current Revenues)	2,749,946.00	(818,813.00)	1,931,133.00
Total Requirements (Expenditures)	2,749,946.00	(818,813.00)	1,931,133.00

*The projected carry-forward balances for each fund were estimated in the 2013-2014 Budget process. At that time, there were still four months of revenue and expenditure activity remaining in the 2012-2013 fiscal year. The actual ending balance was lower than anticipated at June 30, 2013. The following beginning fund balance adjustment must be made to recognize resources provided by actual results for 2012-2013.*

Total Increase (decrease) in appropriations:	1,708,825.00
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