

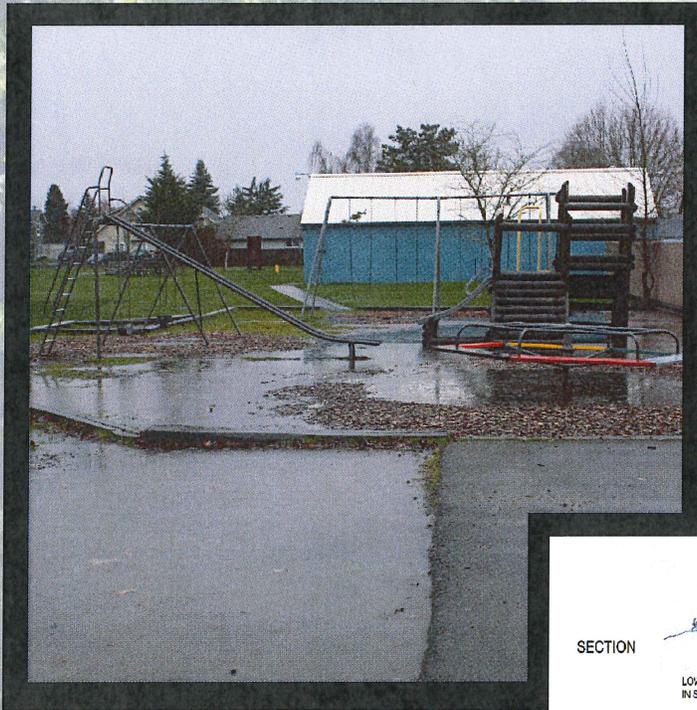
# City of Mt. Angel

## Adopted

# Budget

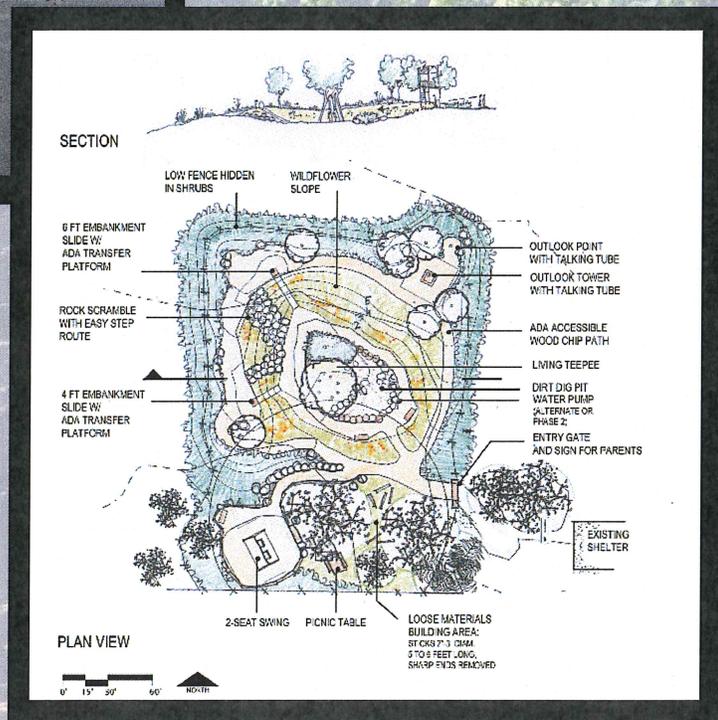


FY 2014~15



Ebner Park  
Improvement  
Project

Summer 2014





# City of Alt. Angel

## Annual Budget

### Fiscal Year 2014-15

#### **Budget Committee**

##### **Mayor**

Andrew Otte

##### **Councilors**

Kelly Grassman-Council President

Darren Beyer

Karl Bischoff

Ray Eder

Teresa Kintz

Pete Wall

##### **Citizen Members**

Cindy Buchheit

Jan Donohue

Jamie Duval

Don Fleck

Jim Kosel

Don Robison

Bernie Seiler

##### **City Staff**

City Administrator/Budget Officer – Eileen Stein

Finance Director– Chaunee Seifried

Assistant to the City Administrator – Kelsey Lewis

Police Chief – Mike Healy

Public Works Superintendent – Dan Bernt

Librarian – Collette DeCock

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# Budget Message

Budget Message ..... 3

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# City of Mt. Angel

## FY 2014-15 Budget Message

TO: Budget Committee Members and Citizens  
 FROM: Eileen Stein, City Administrator  
 DATE: May 1, 2014  
 RE: Presenting the Fiscal Year 2014-15 Proposed Budget

For your consideration I am pleased to submit this proposed budget, my first as your new City Administrator, for Fiscal Year 2014-15.

### **OVERVIEW**

The overall purpose of a budget is to serve as a financial guide and work plan for the coming year. It documents and communicates how the city intends to use the resources entrusted to it by the people. Typically, the budget is determined in conjunction with goals and priorities established by the City Council for the coming year. The Mt. Angel City Council met in a goal setting session on January 11, 2014. This budget supports the goals and priorities established that day and adopted by the City Council in February, 2014. More detailed information on the vision, goals and priorities for the City of Mt. Angel for FY 2014-15 is discussed in the Introduction section of this budget.

Mt. Angel, along with every city in the state, is starting to see the recovery from the national recession. As there is a natural lag effect between economic activity and assessed valuation changes, local government felt the recession late. So we are just now starting to feel the effects of the recovery. Property tax collections and development related revenue surpassed budget estimates in FY 2013-14. These are encouraging signs and hopefully will continue.

The FY 2014-15 Budget was again prepared with attention paid to the fiscally conservative nature of our community. This characteristic allowed Mt. Angel to fare well through the recession. With strong reserves and no debt, the City is well positioned to consider the choices of making strategic investments in community and economic development, or building up reserves for future capital projects or 'rainy days.'

### **CHANGES IN THE FISCAL YEAR 2014-15 BUDGET**

The FY 2014-15 Budget will look different to the reader, especially someone familiar with the budget such as Budget Committee members. Several changes have been made in the budget structure intended to streamline the budget and reduce the number of overall transfers between funds. The goal is to make the budget easier to understand, be more transparent, and help facilitate policy discussions about how to prioritize and spend the public's money.

**Fund Restructuring** is the most significant change in the presentation of the FY 2014-15 Budget. In some cases funds were folded into others where possible and allowable in consultation with the City's auditors. In other cases, funds were terminated because there is no longer a need for them. This process resulted in the reduction of five funds and the

creation of new programs in other funds. A chart showing the restructuring is included in the Introduction section of this budget.

**Comprehensive Financial Management Policies** have been developed to guide the preparation of the budget. These policies were created with the assistance of a Council-citizen task force and will be presented to the City Council for adoption in June. The policies address various areas of financial management such as accounting, revenue and expenditure assumptions, capital improvement planning, budget preparation and management, long range financial planning, debt management, and reserves and contingencies. These policies are included in the Additional Information section of this budget.

A new **Chart of Accounts** has been created and will be implemented in FY 2014-15 as the budget is incorporated into the City's accounting system. This is an internal exercise and does not impact the FY 2014-15 budget. The line item codes in this budget are based on the current Chart of Accounts. Once this conversion is completed, budget reports will be much easier to produce and read.

### **KEY ECONOMIC FACTORS AND ASSUMPTIONS**

As in past years, the FY 2014-15 Budget is driven by key economic factors and assumptions. These include:

**Property tax revenue** will remain relatively flat from FY 2013-14, although we do project a modest increase of 2%. Two components factor into property tax collections:

- Total Assessed Valuation. The Marion County Assessor is forecasting a 2.64% estimated increase in the City's assessed value. The total assessed value of the City for FY 2014-15 is \$174,159,853 compared with \$169,681,215 in FY 2013-14.
- Collection Rate. The collection rate for property taxes is assumed at 96.5% which is consistent with collection rates experienced in FY 2013-14.

**Population** continues to increase, slowly. According to Portland State University's Center for Population Research, the City's population was 3,310 on July 1, 2013, up from 3,285 in 2012. It is expected that during the upcoming fiscal year the City's population will not significantly increase. Population affects estimates for state shared revenues (cigarette and liquor taxes) and state gas taxes which are distributed on a per capita basis.

**Economic and Development Activity** in the city is expected to remain slow, but is encouraging. The activity in planning has picked up in recent months. The estimated actual revenue for FY 2013-14 associated with development activity (e.g. planning fees, building fees) is quite encouraging, but it is hard to know whether this is a trend.

**Staffing and Labor Costs** also drive the budget. Given that the City is a service provider, personnel is typically the largest expense category in the budget. Assumptions include:

- The level of staffing is the same as FY 2013-14 following the Council's consent, in August, 2013, to increase the Receptionist/Court Clerk position to three-quarters

time. This has made a tremendous improvement in front office coverage, collection of court fines and payments, collection of utility payments, administrative support and overall customer service at City Hall. Also, small adjustments were made in the allocation of staffing hours (Full Time Equivalent, or FTE) across funds based on a new look at staff responsibilities in various program areas, both now and over the next several years. These adjustments were made with the expectation that they will not change for the next three to five years.

|                 | <u>FY 2013-14</u> | <u>FY 2013-14*</u> | <u>FY 2014-15</u> | <u>Change</u> |
|-----------------|-------------------|--------------------|-------------------|---------------|
| General Fund**  | 10.38             | 10.63              | 11.03             | + .40         |
| Street Fund     | 1.34              | 1.34               | 1.32              | - .02         |
| Water Fund      | 3.27              | 3.27               | 3.08              | - .19         |
| Sewer Fund      | 3.59              | 3.59               | 3.40              | - .19         |
| Stormwater Fund | <u>0</u>          | <u>0</u>           | <u>0</u>          | 0             |
| Total FTE       | 18.58             | 18.83              | 18.83             |               |

\* Adjusted \*\* Includes Park Fund

As you can see, the General Fund is impacted by these adjustments. This is due to the increase in the Receptionist/Court Clerk position as well as the budget restructuring in which the Park Fund was folded into the General Fund as a new Parks program. A chart showing the FTE allocation by position and fund can be found in the Personnel Detail section of this budget.

- Cost of living adjustments (COLAs) are proposed in the amount of 2.8% consistent with Mt. Angel's two collective bargaining agreements. The same amount is assumed for non-represented employees.
- Health care benefit premiums are estimated to increase 5% over FY 2013-14. For the first time, the City will budget only 90% of the health care premium for non-represented employees. The employee will contribute the other 10%. This is consistent with premiums paid by represented employees in both collective bargaining units.
- The Public Employee Retirement System (PERS) employer contribution rates for Tier 1/Tier 2 are 8.98% of employee salaries and for Oregon Public Service Retirement Plan (OPSRP) it is 6.27% for General Service employees and 9.0% for Police and Fire employees. The City will continue to pick up the employee's share of the 6% PERS contribution.
- The Library Director has indicated her intent to retire in August, 2014. The budget assumes paying out her vacation balance as existing Library staffing will not allow her to take the time to draw it down. As we work on a succession plan for the Library, I may have further recommendations for Library operations and staffing.

**Risk Management** assumptions include the following:

- Worker's compensation insurance rates will remain the same.

- Liability insurance will increase by 26%, due to several large employment related claims in the City/County Insurance Services (CIS) pool.
- Property and auto liability insurance will increase by 15%.

**Unemployment Claims** payment is the City's responsibility as we are currently self-insured for unemployment benefits. Most recently, the City paid a claim in FY 2012-13 following the departure of a Public Works employee. As the Unemployment Fund is drawn down from time to time, it will need replenishment. This budget presumes that the City will convert to state coverage in FY 2013-14, thereby eliminating the need for self-insurance and this fund. We anticipate the cost to 'buy-in' to the state will be less than the fund balance, so there will be a cost savings to the City. Therefore the FY 2014-15 Budget reflects the termination of the Unemployment Fund.

### **FISCAL YEAR 2014-15 BUDGET HIGHLIGHTS**

The FY 2014-15 Budget has been prepared in accordance with Oregon Budget Law and Government Accounting Standards. It is a balanced budget, meaning that total resources (revenues) equal total requirements (expenditures). Highlights of the budget include:

**Total Budget – All Funds.** The City's total budget is \$8,416,910 which represents a decrease of \$251,410 or 3% from the \$8,668,320 in FY 2013-14. Many factors influence the total size of the budget from one year to the next (e.g. grants, capital projects, debt payoff) and so it is generally not reliable to conclude any one thing from the fluctuation in balance.

**Revenues.** Projected revenues are \$3.93 million, an increase of \$165,000 or 5% from the FY 2013-14 budget. Of this amount, General Fund revenues are \$1.38 million or 35% of the total. Property tax will continue to be the City's largest source of General Fund revenues. There are no increases in utility rates assumed in the budget. It is assumed that the Water and Sewer funds will continue to pay a franchise fee to the General Fund.

**Contingencies.** As noted, the budget contains contingencies established in accordance with the new Comprehensive Financial Management Policies. Specifically, the new contingency policy reads:

*“The City will maintain a contingency of no less than four months of total operating expenses for the General Fund and no less than two months of total operating expenses for the other operational (Sewer, Street and Water) funds. The City will also establish capital asset reserves to provide for the replacement of certain fixed assets as determined by the City Council.”*

Due to the funding gap in the Ebner Park project, staff was unable to achieve the desired target of four months of total operating expenses for the General Fund for FY 2014-15, but this will be the goal in future years. The contingency in the General Fund represents three months of total operating expenses. The other utility funds contain the requisite contingencies of two months of total operating expenses.

**Transfers and Loans.** Several interfund transfers are proposed to support operations, contribute to capital asset replacement or upgrades, or due to the restructuring of the

budget. Eventually, there will be fewer interfund transfers as a result of the fund consolidation, but there will be more in FY 2014-15 in order to put the new budget structure in place. There is one interfund loan in the budget related to the Leo Street Local Improvement District. A complete list of transfers is included in the Additional Information section of this budget.

**Capital Projects.** The budget continues to facilitate capital projects, primarily funded through grants, reserves, interfund transfers or operations revenue. Programmed projects include:

|                                  |           |                            |
|----------------------------------|-----------|----------------------------|
| Ebner Park Phase I               | \$522,638 | Park Improvement Fund      |
| Equipment Replacement            |           |                            |
| o Technology                     | \$ 27,297 | Capital Improvement Fund   |
| o Vehicles                       | \$104,215 | Capital Improvement Fund   |
| o Buildings                      | \$342,118 | Capital Improvement Fund   |
| Railroad Avenue Waterline        | \$186,000 | Water Utility Reserve Fund |
| N. Pershing Street Waterline     | \$183,000 | Water Utility Reserve Fund |
| Aquifer Storage & Recovery Grant | \$ 5,800  | Water Utility Reserve Fund |
| City Hall Seed Capital           | \$100,000 | Water Utility Reserve Fund |
| I&I Repairs                      | \$100,000 | Sewer Utility Reserve Fund |
| Collection Box Screen Cleaning   | \$ 5,000  | Sewer Utility Reserve Fund |
| Sewer Lateral Repair Assistance  | \$ 20,000 | Sewer Utility Reserve Fund |
| City Hall Seed Capital           | \$100,000 | Sewer Utility Reserve Fund |
| TGM Grant Match                  | \$ 18,000 | Transportation SDC Fund    |

**Debt.** The City has no debt. The City’s last debt payment was made in FY 2013-14 and was related to the construction of the wastewater treatment plant in 1992.

**Decision Packages.** Once again, decision packages are proposed for your consideration however, there are far fewer. You may recall, decision package items are not incorporated into the budget as proposed. As requested by the City Council, those items determined to be related to normal maintenance and/or needed upgrades of equipment are included in the budget. Items presented as decision packages are relate to services, projects or programs that increase a level of service or performance by a department. The budget includes the following decision package items:

- |                                       |           |
|---------------------------------------|-----------|
| 1. Online Bill Pay Module (Caselle)   | \$ 5,000  |
| 2. Crack Sealing Program              | \$ 5,000  |
| 3. Dust Control Program               | \$ 7,000  |
| 4. Work Order Tracking System         | \$ 7,000  |
| 5. SDC Update                         | \$ 25,000 |
| 6. Railroad Avenue Street Improvement | \$ 90,000 |

The details of each request can be found in the Decision Packages section of this budget.

**BEYOND FISCAL YEAR 2014-15**

Looking ahead, it is encouraging to see signs of an improving economy and we hope this will result in additional revenues for city operations and capital projects. We will continue to monitor the recovery, fine tune the budget framework as we implement a new Chart of Accounts, continue to closely monitor revenues and expenditures, and continue to look for opportunities to improve operating efficiencies.

Even with all of these efforts, it is highly unlikely that we can achieve the current community and economic development objectives desired by the City Council. There is much to do in the downtown area to revitalize it. Additional facade improvement programs, like the Marion County economic development grant we received in FY 2013-14 or others, including urban renewal, should be considered. However, all this is for naught if the City is not able to maintain and improve its infrastructure.

The City has updated nearly all of its infrastructure master plans (sewer, water, parks, stormwater) and will update the transportation plan if the TGM grant is awarded. But without the related conversation about funding mechanisms (SDCs and rates) these plans simply cannot be implemented. Goals #4 and #5 for FY 2014-15 relate to making strategic investments in the City's infrastructure and facilities, including a new City Hall.

**ACKNOWLEDGEMENTS**

In closing, I would like to thank Chaunee Seifried, Finance Director, for her efforts in coordinating the budget process and putting in many hours of work restructuring the funds and preparing to implement the new chart of accounts. It is all quite invisible to the budget reader, but significantly valuable in terms of the City's accounting structure and for public transparency. We hope the new structure will make it easier for the public to understand how their tax and rate dollars are spent.

I would also like to thank you, the members of the Budget Committee, for your continuing support and thoughtful analysis of the budgetary issues facing the City. Though tough fiscal conditions have required difficult choices over the years, Mt. Angel is in good financial shape, especially in comparison to many Oregon cities. We have the advantage of strong reserves and no debt, enabling us the ability to carefully contemplate strategic investments for the future and ensure that Mt. Angel continues to be a quality community in which to visit and reside.

Respectfully submitted,

Eileen Stein  
City Administrator & Budget Officer

# Introduction

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## City of Alt. Angel Fund Restructuring

| <b>FY 2013-14</b>           |                   | <b>FY 2014-15</b>                      |
|-----------------------------|-------------------|--|
| 01 GENERAL FUND             |                   | 01 GENERAL FUND                        |
| 00 General Revenues         |                   | 00 General Revenues                    |
| 01 Administration           |                   | 01 Administration                      |
| 02 Police                   |                   | 02 Police                              |
| 03 Court                    |                   | 03 Court                               |
|                             | New Program       | 04 Community Development               |
| 05 Library                  |                   | 05 Library                             |
|                             | New Program       | 06 Parks                               |
| 07 Oktoberfest              |                   | 07 Oktoberfest                         |
|                             | New Program       | 10 Retirement Reserve                  |
|                             | New Program       | 12 Interfund Transfers                 |
|                             | New Program       | 15 Contingency                         |
| 09 LIBRARY ENDOWMENT FUND   |                   | 09 LIBRARY ENDOWMENT FUND              |
| 11 STREET FUND              |                   | 11 STREET FUND                         |
| 12 STREET RESERVE FUND      |                   | 12 STREET RESERVE FUND                 |
| 13 SDC TRANSPORTATION FUND  |                   | 13 TRANSPORTATION SDC FUND             |
| 17 CAPITAL RESERVE FUND     |                   | 17 CAPITAL RESERVE FUND                |
|                             | New Program       | 21 Technology Replacement              |
|                             | New Program       | 22 Vehicle Replacement                 |
|                             | New Program       | 24 Building Replacement                |
| 18 UNEMPLOYMENT RES FUND    | Terminated        | <del>18 UNEMPLOYMENT RES FUND</del>    |
| 19 RETIREMENT RES FUND      | Moved to General  | <del>19 RETIREMENT RES FUND</del>      |
| 20 BANCROFT SINKING FUND    |                   | 20 BANCROFT SINKING FUND               |
| 21 HOUSING REHAB FUND       |                   | 21 HOUSING REHAB FUND                  |
| 24 REV BOND DEBT SVC FUND   | Terminated        | <del>24 REV BOND DEBT SVC FUND</del>   |
| 25 WATER UTILITY FUND       |                   | 25 WATER UTILITY FUND                  |
| 26 SEWER UTILITY FUND       |                   | 26 SEWER UTILITY FUND                  |
| 27 WATER RESERVE FUND       |                   | 27 WATER RESERVE FUND                  |
| 28 SEWER RESERVE FUND       |                   | 28 SEWER RESERVE FUND                  |
| 29 WATER UTILITY SDC FUND   |                   | 29 WATER UTILITY SDC FUND              |
| 30 SEWER UTILITY SDC FUND   |                   | 30 SEWER UTILITY SDC FUND              |
| 31 SDC STORMWATER FUND      |                   | 31 STORMWATER SDC FUND                 |
| 32 SDC PARKS SYSTEM FUND    |                   | 32 PARKS SYSTEM SDC FUND               |
| 33 SAALFELD PARK TRUST FUND | Moved to GF/Parks | <del>33 SAALFELD PARK TRUST FUND</del> |
| 35 PARK IMPROVEMENT FUND    |                   | 35 PARK IMPROVEMENT FUND               |
| 37 VEHICLE REPLACEMENT FUND | Moved to Capital  | <del>37 VEHICLE REPLACEMENT FUND</del> |
| 39 SEWER SLUDGE FUND        |                   | 39 SEWER SLUDGE FUND                   |
|                             | New Fund          | 40 STORMWATER FUND                     |

# City of Mt. Angel

## *Vision, Mission, Goals and Workplan*

### *FY 2014-15*

## Vision

In the year 2025, Mt. Angel is a tight knit, rural community that is proud of its heritage. The community supports annual events that bring visitors from neighboring communities and around the world. Mt. Angel is a proud home for residents and a beautiful destination for visitors, with such attractions as:

- Mt. Angel Abbey
- Queen of Angels Monastery
- Alvar Aalto Library at the Abbey
- St. Mary's Church
- Glockenspiel
- Mt. Angel Festhalle

The community prides itself on strategic thinking, detailed planning, and fiscally sound practices that provide for growth, and the improvement and maintenance of the city infrastructure.

Downtown is revitalized and thriving, the industrial park is a vibrant employment center and the tax base has grown and improved to fund community improvements such as a visitor's center, a new City Hall and recreational opportunities.

## Mission

Our mission is to provide a safe, clean living environment bestowing hospitality and supporting a high quality of life for residents, guests and for welcoming visitors traveling in and around Mt. Angel. The mission is achieved by strategically planning for the future, providing efficient and fiscally sound services and being responsive to citizens and customers.

## Goals

In 2014, the City will focus on the following foundational activities to strengthen the base of the city and ensure its ability to carry out its vision and mission:

1. Update the Mt. Angel City Charter
2. Develop a comprehensive financial management framework
3. Update the City's personnel policies
4. Initiate planning and community outreach for a new City Hall
5. Evaluate revenues, costs and options for improving City infrastructure

## Work Plan

1. Update the Mt. Angel City Charter (*February to September*)
  - a. Form Ad Hoc Charter Review Committee
  - b. Review Mt. Angel City Charter and LOC Model Charter
  - c. Discuss and identify issues for Charter modification
  - d. Make recommendations to City Council
  - e. Council to review, consent and call for election
  - f. Charter Election held (November 2014)
  
2. Develop a comprehensive financial management framework (*February to June*)
  - a. Form Ad Hoc Financial Management Task Force
  - b. Review draft financial management policies and make recommendation to CC
  - c. Council review and approval of policies
  - d. Budget developed consistent with policies
  - e. Proceed with reviewing options for infrastructure needs (See Goal #5)
  
3. Update the City's personnel policies (*February to April*)
  - a. Review document and remaining issues
  - b. Confirm document is consistent with labor contracts
  - c. Discuss final changes with legal counsel, CIS or LGPI as needed
  - d. Council review and approval of policies
  
4. Initiate planning and community outreach for a new City Hall (*April to December*)
  - a. Establish City Hall Planning Committee
  - b. Identify potential sites and issues
  - c. Engage architectural services for site evaluation and design
  - d. Identify project budget needs
  - e. Identify revenue sources and options
  - f. Prepare funding plan
  
5. Evaluate revenues, costs and options for improving City infrastructure (*May to November*)
  - a. Complete comprehensive financial management framework
  - b. Identify capital and operating needs for utility funds
  - c. Identify potential revenue sources and implementation schedule

# City of Mt. Angel

## Quick Facts on Adopted Budget FY 2014-15

| <u>Where The Money Comes From:</u> | <u>City</u>         | <u>Percent<br/>of Total</u> |
|------------------------------------|---------------------|-----------------------------|
| Property taxes                     | \$ 704,500          | 8.5%                        |
| Other taxes                        | 186,000             | 2.3%                        |
| Franchise fees                     | 142,000             | 1.7%                        |
| Licenses and permits               | 14,700              | 0.2%                        |
| Charges for services               | 1,248,360           | 15.1%                       |
| Intergovernmental                  | 77,800              | 0.9%                        |
| Fines and forfeitures              | 58,500              | 0.7%                        |
| System development charges         | 5,049               | 0.1%                        |
| Rental income                      | 8,750               | 0.1%                        |
| Interest on investments            | 18,435              | 0.2%                        |
| Loan proceeds                      | -                   | 0.0%                        |
| Grants and miscellaneous           | 317,358             | 3.8%                        |
| <b>Revenue Subtotal</b>            | <b>2,781,452</b>    | <b>33.7%</b>                |
| Transfers in                       | 931,208             | 11.3%                       |
| Beginning fund balance             | 4,542,350           | 55.0%                       |
| <b>Total Revenues</b>              | <b>\$ 8,255,010</b> | <b>100.0%</b>               |

| <u>Where The Money Goes:</u> |                     |             |
|------------------------------|---------------------|-------------|
| Personnel services           | \$ 1,874,652        | 23%         |
| Material and services        | 748,438             | 9%          |
| Debt service                 | 6,848               | 0%          |
| Capital improvements         | 4,164,990           | 50%         |
| Operating contingencies      | 526,555             | 6%          |
| Unappropriated reserves      |                     | 0%          |
| Transfers out                | 933,527             | 11%         |
| <b>Total Expenditures</b>    | <b>\$ 8,255,010</b> | <b>100%</b> |

### Other Facts:

|                                   |             |
|-----------------------------------|-------------|
| Staffing (full time equivalent)   | 18.83       |
| Assessed value (2014 est.)        | 174,159,853 |
| Debt outstanding (est. July 2014) |             |
| External                          | \$ -        |
| Internal                          | \$ 14,600   |
| Tax rate (per \$1,000)            | \$ 4.1918   |

7/1/12-6/30/13 REAL PROPERTY TAX STATEMENT

ACCOUNT NO.: R15908

MARION COUNTY, OREGON - 1115 COMMERCIAL ST NE - SALEM, OR 97301

PROPERTY DESCRIPTION

**LAST YEAR'S TAX**

2,396.37

See back for explanation of taxes marked with (\*)

MT ANGEL, OR 97362  
 ACRES: 0.3  
 MAP: 061W  
 CODE: 09115150

Where do my Property Taxes go in Mt. Angel?

THIS YEAR'S TAX

EDUCATION:

MT ANGEL SCHOOL 12  
 WILLAMETTE REG ESD 40  
 CHEMEKETA COM COL 43

EDUCATION TOTAL:

GENERAL GOVERNMENT:

MARION COUNTY 122.07  
 MOUNT ANGEL 598.97  
 MARION SOIL & WTR 7.24  
 MT ANGEL FD 144.98  
 REGIONAL LIBRARY 11.69

GENERAL GOVERNMENT TOTAL 1,195.05

EXCLUDE FROM LIMIT:

MT ANGEL SCHOOL 338.92  
 CHEMEKETA COM COL 12.15  
 CHEMEKETA COM COL, BON 26.72

EXCLUDE FROM

LIMIT TOTAL: 377.79

2012-13 PROPERTY

TAX TOTALS 2,365.79

**TOTAL TAX (After Discount)**

2,294.82

PORTION WITH YOUR PAYMENT

ACCOUNT NO.: R15908

Tear Here ▲

| By    | Discount Allowed | Net Amount |
|-------|------------------|------------|
| 15/12 | 70.97 3%         | 2,294.82   |
| 15/12 | 31.54 2%         | 1,545.66   |
| 15/12 | NONE 0%          | 788.60     |

DATE

Mailing address change on back

Enter Payment Amount \$

NT

MAKE PAYMENT TO:

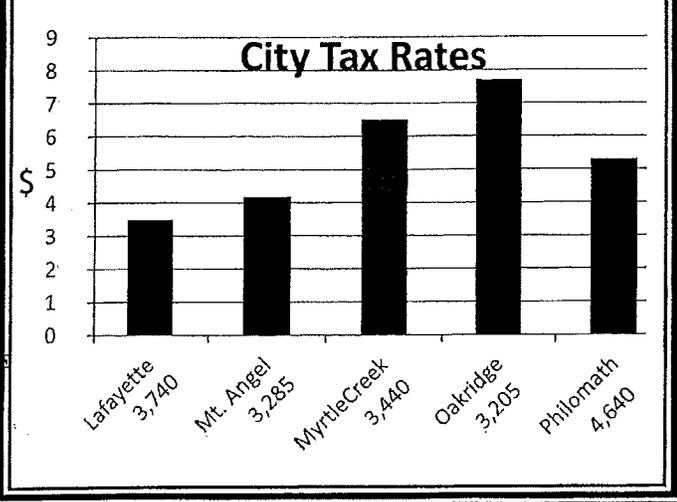
MARION COUNTY TAX COLLECTOR  
 PO BOX 3416  
 PORTLAND OR 97208-3416

MARKET VALUES:

LAND 86,550 82,340  
 IMPROVEMENT 107,450 98,840  
 TOTAL VALUE 194,000 181,180  
 TAXABLE VALUES:  
 ASSESSED 138,730 142,890

NET TAXABLE: 138,730 142,890

Mt. Angel has a tax rate of \$4.1918 per \$1,000 of assessed value. Here's how we compare with other similar sized cities:



MT ANGEL, OR 97362

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# Personnel Detail

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## City of Mt. Angel Personnel Summary

The City of Mt. Angel is a service provider, meaning that staffing and labor are a significant portion of the annual budget. Operationally, City staffing is organized into four departments as is shown in the organization chart on the following page.

A grouping of personal services cost, by department, is shown on the third page.

Financially, staff are allocated across the City's major operating funds as shown below:

|                 | <u>FY 2013-14</u> | <u>FY 2013-14*</u> | <u>FY 2014-15</u> | <u>Change</u> |
|-----------------|-------------------|--------------------|-------------------|---------------|
| General Fund**  | 10.38             | 10.63              | 11.03             | + .40         |
| Street Fund     | 1.34              | 1.34               | 1.32              | - .02         |
| Water Fund      | 3.27              | 3.27               | 3.08              | - .19         |
| Sewer Fund      | 3.59              | 3.59               | 3.40              | - .19         |
| Stormwater Fund | <u>0</u>          | <u>0</u>           | <u>0</u>          | 0             |
| Total FTE       | 18.58             | 18.83              | 18.83             |               |

\* Adjusted \*\* Includes Park Fund

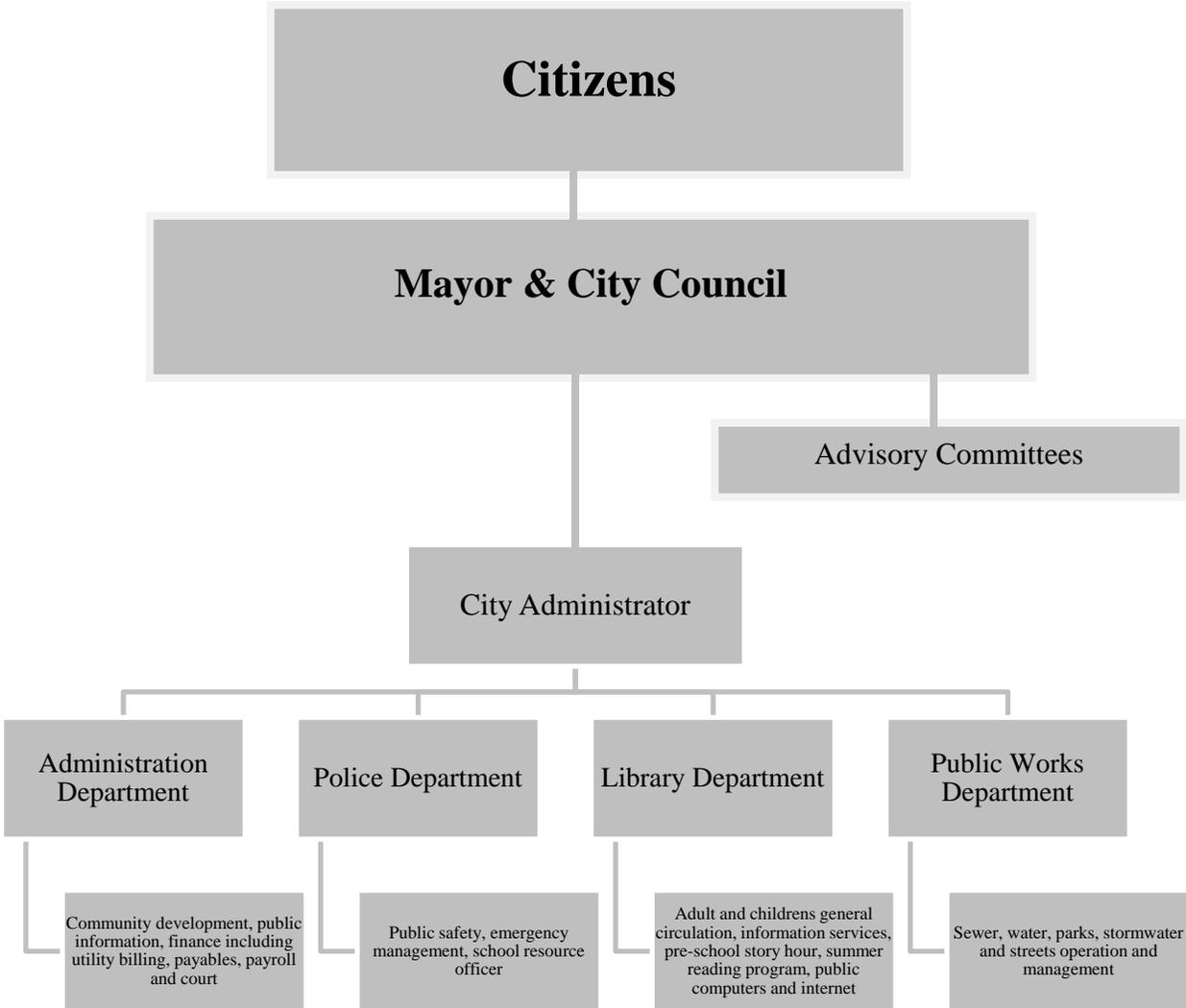
A breakdown of these adjustments can be found in the Employee Allocations FY 2014-15 and FY 2013-14 in the following pages. The adjustments were made with the expectation they will not change for the next three to five years.

### Other highlights in personnel services costs in FY 2014-15 include:

- Cost of living adjustments (COLAs) are proposed in the amount of 2.8% for all employees per the Consumer Price Index.
- Health care benefit premiums are estimated to increase 5% over FY 2013-14.
- The City will pay 90% of the health care premium for non-represented employees instead of 100%.
- Public Employee Retirement System (PERS) employer contribution rates for Tier 1/Tier 2 are 8.98% of employee salaries and for Oregon Public Service Retirement Plan (OPSRP) it is 6.27% for General Service employees and 9.0% for Police and Fire employees.
- The City will continue to pick up the employee's share of the 6% PERS contribution.
- Worker's compensation insurance rates will remain the same.
- Liability insurance will increase by 26%, due to several large employment related claims in the City/County Insurance Services (CIS) pool.
- Property and auto liability insurance will increase by 15%.
- The City will join the state unemployment pool and no longer self-insure.

# City of Mt. Angel Organizational Chart

The City has four Departments; each Department provides different services to our community:



**City of Mt. Angel**  
 Personnel Services Grouped by Department  
 FY 2014-15 Adopted

|                                       | <b>Admin</b>   | <b>Library</b> | <b>Police</b>  | <b>Public Works</b> | <b>FTE</b>   | <b>Totals</b>    |
|---------------------------------------|----------------|----------------|----------------|---------------------|--------------|------------------|
| City Administrator                    | 87,500         |                |                |                     | 1.00         | 87,500           |
| Finance Director                      | 66,900         |                |                |                     | 1.00         | 66,900           |
| Assist to the City Admin              | 50,100         |                |                |                     | 1.00         | 50,100           |
| Accounting Clerk                      | 39,700         |                |                |                     | 1.00         | 39,700           |
| Receptionist Court Clerk              | 21,500         |                |                |                     | 0.75         | 21,500           |
| Police Chief                          |                |                | 73,000         |                     | 0.75         | 73,000           |
| Police Sergeant                       |                |                | 66,200         |                     | 1.00         | 66,200           |
| Police Admin. Assistants              |                |                | 46,700         |                     | 1.00         | 46,700           |
| Patrol Officers                       |                |                | 244,400        |                     | 5.00         | 244,400          |
| Librarian                             |                | 46,000         |                |                     | 0.75         | 46,000           |
| Assistant Librarian                   |                | 6,900          |                |                     | 0.18         | 6,900            |
| Children's Librarian                  |                | 12,100         |                |                     | 0.40         | 12,100           |
| Public Works Superintendent           |                |                |                | 72,000              | 1.00         | 72,000           |
| Utility Lead Worker                   |                |                |                | 49,000              | 1.00         | 49,000           |
| Wastewater Operator                   |                |                |                | 45,700              | 1.00         | 45,700           |
| Utility Worker I                      |                |                |                | 34,150              | 1.00         | 34,150           |
| Maintenance Worker                    |                |                |                | 34,600              | 1.00         | 34,600           |
| <b>Subtotal Salaries Only</b>         | <b>265,700</b> | <b>65,000</b>  | <b>430,300</b> | <b>235,450</b>      | <b>18.83</b> | <b>996,450</b>   |
| Other Pay                             | 1,620          | 0              | 8,000          | 7,280               |              | 16,900           |
| <b>Total Salaries &amp; Other Pay</b> | <b>267,320</b> | <b>65,000</b>  | <b>438,300</b> | <b>242,730</b>      | <b>18.83</b> | <b>1,013,350</b> |
| Payroll Taxes (Fica)                  | 23,300         | 5,554          | 42,000         | 18,200              |              | 89,054           |
| Health, Dental & Life Insurance       | 77,500         | 13,500         | 127,500        | 76,000              |              | 294,500          |
| Worker's Compensation                 | 1,600          | 500            | 24,000         | 17,050              |              | 43,150           |
| Retirement (PERS)                     | 45,500         | 10,000         | 69,600         | 40,500              |              | 165,600          |
| <b>Total Employee Benefits</b>        | <b>147,900</b> | <b>29,554</b>  | <b>263,100</b> | <b>151,050</b>      |              | <b>592,304</b>   |
| <b>Total Wages and Benefits</b>       | <b>415,220</b> | <b>94,554</b>  | <b>701,400</b> | <b>393,780</b>      |              | <b>1,605,654</b> |

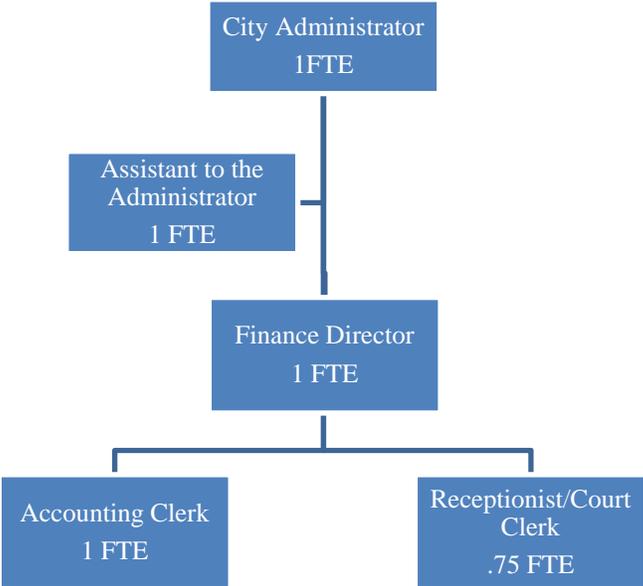
# Administration Department

**Contact Information:**

Eileen Stein, City Administrator, 503.845.9291 or estein@ci.mt-angel.or.us

The Administration Department represents the core function of the City organization. This includes oversight of City programs and departments, support to the City Council and other City boards and committees, and public information. It also provides all community development functions, including planning and City building permits and community assistance programs. It also includes all finance functions, including budgeting, accounting, payroll, utility billing and the municipal court.

The FY 2014-15 budget has the following staff levels proposed:



# Library Department

**Contact Information:**

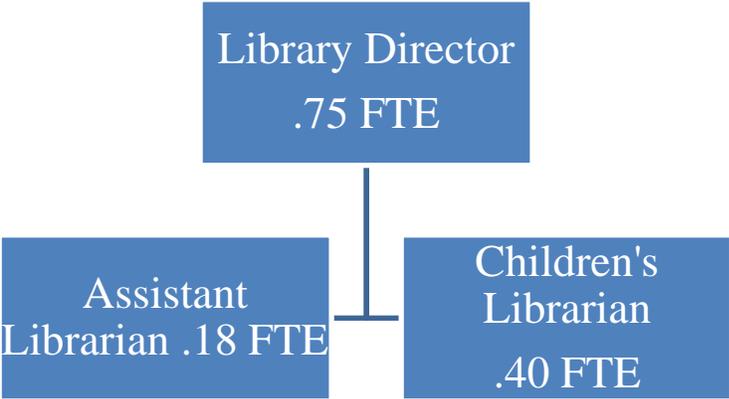
Collette DeCock, Librarian, 503.845.6401 or cdecock@ci.mt-angel.or.us

The Mt. Angel Public Library serves the City of Mt. Angel and the surrounding community with reading, audiovisual materials, and information services for adults and children, job seekers and students alike. The City library is part of an 18 library cooperative called Chemeketa Cooperative Regional Library System (CCRLS). The library owns over 35,000 books including children’s, adults, young adult, large print, Spanish language collection, and 2,000 audio-visual materials.

The library offers Mt. Angel residents:

- Access to the Internet
- Access to online research tools including job searching and test preparation
- Baby story time on Wednesdays
- Children's pre-school story hour on Thursdays
- Summer Reading Program for children with weekly performers
- Access to over a million library items through the cooperative library system

The FY 2014-15 budget has the following staff levels proposed:



# Police Department

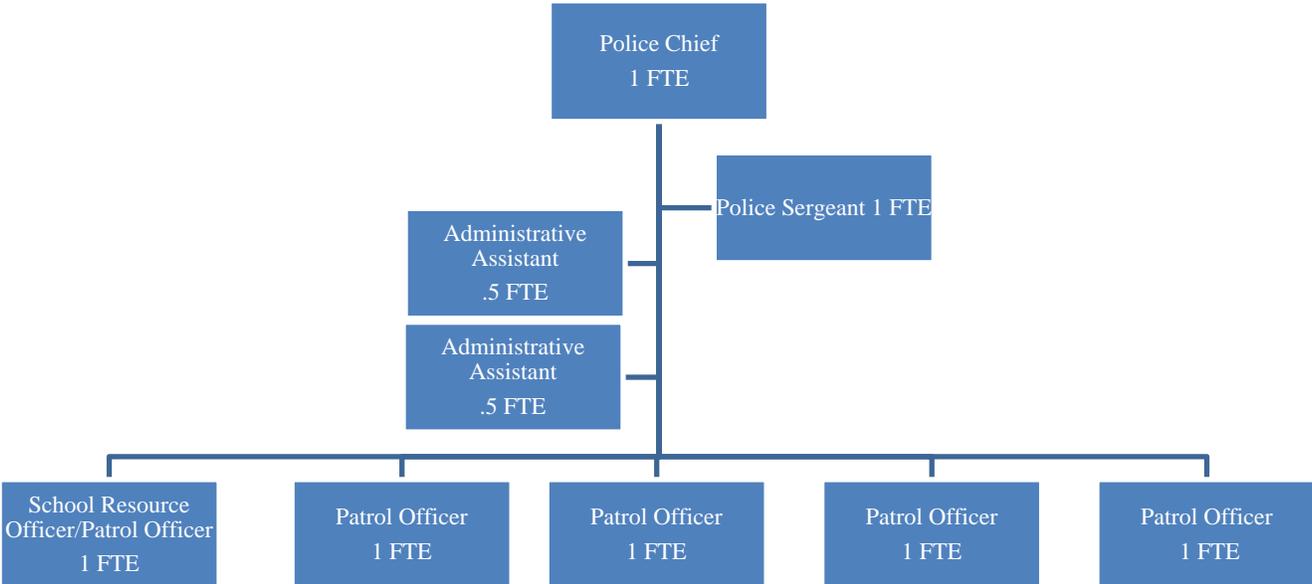
**Contact Information:**

Mike Healy, Police Chief, 503.845.9294 or mhealy@ci.mt-angel.or.us

The Mt. Angel Police Department is a full-service, 24 hour a day law enforcement organization with seven sworn officers (have power to arrest), four to six reserve officers, and two civilian assistants providing police services, records management, and code enforcement. In addition, the Police Department has a partnership with the Mt. Angel School District to provide a school resource officer which is critical to maintaining community safety with our youth population at the schools and throughout the community. The Mt. Angel Police Department also provides police protection to the Abbey.

The Department’s goal for the FY 2014-15 is to enhance the livability of Mt. Angel through public safety activities and 24 hour police patrol and response to criminal activity.

The FY 2014-15 budget has the following staff levels proposed:



# Public Works Department

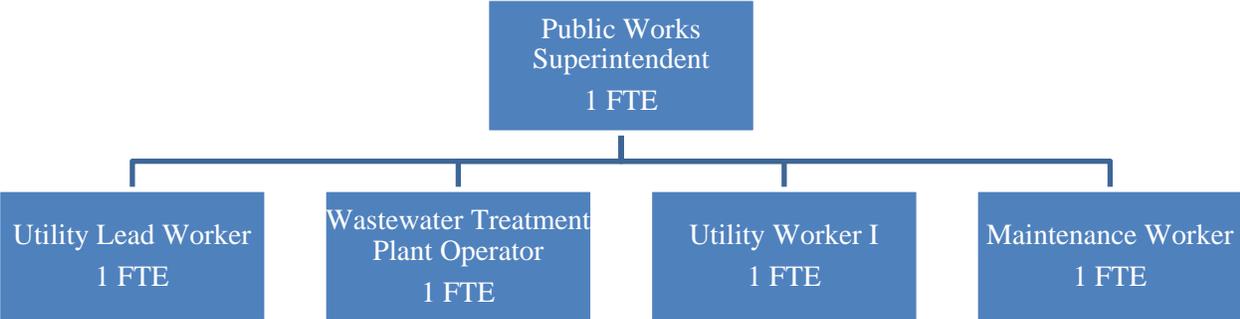
**Contact Information:**

Dan Bernt, Public Works Superintendent, 503.845.6260 or dbernt@ci.mt-angel.or.us

In the Mt. Angel Public Works Department, the main goal and objective is to serve the citizens of Mt. Angel with quality water and wastewater services, streets and parks systems.

The Public Works Department provides the overall management, maintenance and project management of the City’s streets, stormwater, water, wastewater collection and treatment and parks maintenance activities.

The FY 2014-15 budget has the following staff levels proposed:



**City of Alt. Angel**  
 Personnel Services Summary  
 Employee Allocations FY 2014-15

| Position Description    | No of Emps | Range       | Total Salary   | Adm         |        | Police      |         | Court       |             | Library |             | Streets     |        | Parks       |          | Water       |        | Sewer       |        | Com Dev |       | Total        |      |
|-------------------------|------------|-------------|----------------|-------------|--------|-------------|---------|-------------|-------------|---------|-------------|-------------|--------|-------------|----------|-------------|--------|-------------|--------|---------|-------|--------------|------|
|                         |            |             |                | %           | Amnt   | %           | Amnt    | %           | Amnt        | %       | Amnt        | %           | Amnt   | %           | Amnt     | %           | Amnt   | %           | Amnt   | %       | Amnt  | %            | Amnt |
| 1 City Administrator    | 1.00       | 88,500      | 87,500         | 15%         | 13,125 |             |         |             |             |         |             | 5%          | 4,375  |             |          | 35%         | 30,625 | 35%         | 30,625 | 10%     | 8,750 |              | 1.00 |
| 2 Finance Director      | 1.00       | 4364-5570   | 66,900         | 20%         | 13,380 | 0%          | \$0     |             |             |         |             | 10%         | 6,690  |             |          | 35%         | 23,415 | 35%         | 23,415 |         | 0     |              | 1.00 |
| 3 Asst. to City Admin.  | 1.00       | 3356-4283   | 50,100         | 20%         | 10,020 |             |         |             |             |         |             | 20%         | 10,020 |             |          | 25%         | 12,525 | 25%         | 12,525 | 10%     | 5,010 |              | 1.00 |
| 4 Accounting Clerk      | 1.00       | 2560-3267   | 39,700         | 25%         | 9,925  |             |         |             |             |         |             | 5%          | 1,985  |             |          | 35%         | 13,895 | 35%         | 13,895 |         | 0     |              | 1.00 |
| 5 Reception/Court Clerk | 1.00       | 11,90-15,19 | 21,500         | 0%          | 0      | 20%         | 4,300   |             |             |         |             |             |        |             |          | 40%         | 8,600  | 40%         | 8,600  |         | 0     |              | 0.75 |
| 6 Police Chief          | 1.00       | 73,000      | 73,000         |             |        | 100%        | 73,000  |             |             |         |             |             |        |             |          |             |        |             |        |         |       |              | 0.75 |
| 7 Sergeant              | 1.00       | 4325-5520   | 66,200         |             |        | 100%        | 66,200  |             |             |         |             |             |        |             |          |             |        |             |        |         |       |              | 1.00 |
| 8 Police Admin Assist.  | 2.00       | 14,84-21,25 | 46,700         |             |        | 100%        | 46,700  |             |             |         |             |             |        |             |          |             |        |             |        |         |       |              | 1.00 |
| 9 Patrol Officers       | 5.00       | 3260-4161   | 244,400        |             |        | 500%        | 244,400 |             |             |         |             |             |        |             |          |             |        |             |        |         |       |              | 5.00 |
| 10 Librarian            | 1.00       | 22,86-29,18 | 46,000         |             |        |             |         |             | 100%        | 46,000  |             |             |        |             |          |             |        |             |        |         |       |              | 0.75 |
| 11 Assistant Librarian  | 1.00       | 14,71-18,78 | 6,900          |             |        |             |         |             | 100%        | 6,900   |             |             |        |             |          |             |        |             |        |         |       |              | 0.18 |
| 12 Children's Librarian | 1.00       | 11,90-15,19 | 12,100         |             |        |             |         |             | 100%        | 12,100  |             |             |        |             |          |             |        |             |        |         |       |              | 0.40 |
| 13 PW Superintendent    | 1.00       | 3433-5784   | 72,000         |             |        |             |         |             |             |         |             | 22%         | 15,840 |             |          | 48%         | 34,560 | 30%         | 21,600 |         | 0     |              | 1.00 |
| 14 Utility Lead Worker  | 1.00       | 3354-4280   | 49,000         |             |        |             |         |             |             |         |             | 20%         | 9,800  | 5%          | \$2,450  | 45%         | 22,050 | 30%         | 14,700 |         | 0     |              | 1.00 |
| 15 Wastewater Operator  | 1.00       | 3268-4171   | 45,700         |             |        |             |         |             |             |         |             |             |        |             |          |             |        | 100%        | 45,700 |         | 0     |              | 1.00 |
| 16 Utility Worker I     | 1.00       | 2655-3389   | 34,150         |             |        |             |         |             |             |         |             | 35%         | 11,953 | 20%         | \$6,830  | 35%         | 11,953 | 10%         | 3,415  |         | 0     |              | 1.00 |
| 17 Maintenance Worker   | 1.00       | 2608-3330   | 34,600         |             |        |             |         |             |             |         |             | 15%         | 5,190  | 55%         | \$19,030 | 20%         | 6,920  | 10%         | 3,460  |         | 0     |              | 1.00 |
| <b>FTE Total</b>        |            |             | <b>996,450</b> | <b>0.80</b> |        | <b>7.75</b> |         | <b>0.15</b> | <b>1.33</b> |         | <b>1.32</b> | <b>0.80</b> |        | <b>3.08</b> |          | <b>3.40</b> |        | <b>0.20</b> |        |         |       | <b>18.83</b> |      |

# Budget Detail

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# City of Alt. Angel

## Budget at a Glance FY 2014-15 Adopted

|                                    | Resources        |                  |                  | Requirements                       |                  |
|------------------------------------|------------------|------------------|------------------|------------------------------------|------------------|
|                                    | Fund<br>Balance  | Revenues         | Total            | Expenses                           |                  |
| <b>General Fund</b>                | 821,350          | 1,380,369        | 2,201,719        | <b>General Fund</b>                |                  |
| Administration                     | 0                |                  |                  | Administration                     | 153,514          |
| Police                             | 0                |                  |                  | Police                             | 956,951          |
| Court                              | 0                |                  |                  | Court                              | 24,832           |
| Community Development              | 0                |                  |                  | Community Development              | 59,057           |
| Library                            | 0                |                  |                  | Library                            | 128,370          |
| Parks                              | 0                |                  |                  | Parks                              | 73,741           |
| Oktoberfest                        | 0                |                  |                  | Oktoberfest                        | 50,450           |
| Retirement Reserve                 | 0                |                  |                  | Retirement Reserve                 | 138,353          |
| Interfund Transfers                | 0                |                  |                  | Interfund Transfers                | 243,996          |
| Contingency                        | 0                |                  |                  | Contingency                        | 372,455          |
| <b>Total General Fund</b>          | <b>821,350</b>   | <b>1,380,369</b> | <b>2,201,719</b> | <b>Total General Fund</b>          | <b>2,201,719</b> |
| <b>Enterprise Funds</b>            |                  |                  |                  | <b>Enterprise Funds</b>            |                  |
| Sewer Utility                      | 112,464          | 731,000          | 843,464          | Sewer                              | 843,464          |
| Sewer Reserve                      | 353,423          | 190,263          | 543,686          | Sewer Reserve                      | 543,686          |
| Sewer SDC                          | 1,964            | 1,256            | 3,220            | Sewer SDC                          | 3,220            |
| Sewer Sludge                       | 1,005,906        | 4,000            | 1,009,906        | Sewer Sludge                       | 1,009,906        |
| Stormwater Utility                 | 0                | 1,005            | 1,005            | Stormwater                         | 1,005            |
| Stormwater SDC                     | 19,657           | 196              | 19,853           | Stormwater SDC                     | 19,853           |
| Water Utility                      | 78,277           | 488,000          | 566,277          | Water                              | 566,277          |
| Water Reserve                      | 995,084          | 3,700            | 998,784          | Water Reserve                      | 998,784          |
| Water SDC                          | 412,423          | 4,138            | 416,561          | Water SDC                          | 416,561          |
| Revenue bond                       | 0                |                  |                  | Revenue bond                       | 0                |
| <b>Total Enterprise Funds</b>      | <b>2,979,198</b> | <b>1,423,558</b> | 4,402,756        | <b>Total Enterprise Funds</b>      | <b>4,402,756</b> |
| <b>Special Revenue Funds</b>       |                  |                  |                  | <b>Special Revenue Funds</b>       |                  |
| Capital Improvements               | 213,692          | 150,938          | 364,630          | Capital Improvements               | 100,000          |
| Technology Replacement             |                  |                  |                  | Technology Replacement             | 27,297           |
| Vehicle Replacement                |                  |                  |                  | Vehicle Replacement                | 95,215           |
| Building Replacement               |                  |                  |                  | Building Replacement               | 142,118          |
| Street                             | 54,703           | 229,800          | 284,503          | Street                             | 284,503          |
| Street Reserve                     | 60,530           | 5,370            | 65,900           | Street Reserve                     | 65,900           |
| Transportation SDC's               | 62,052           | 1,570            | 63,622           | Transportation SDC's               | 63,622           |
| Parks Improvement                  | 22,202           | 500,436          | 522,638          | Parks                              | 522,638          |
| Park SDC's                         | 2,952            | 69               | 3,021            | Park SDC's                         | 3,021            |
| Housing Rehabilitation             | 114,693          | 20,500           | 135,193          | Housing Rehabilitation             | 135,193          |
| Library Endowment                  | 8,921            | 50               | 8,971            | Library Endowment                  | 8,971            |
| Retirement Reserve                 | 138,353          | 0                | 138,353          | Retirement Reserve                 | 138,353          |
| Saalfeld Trust                     | 1,336            |                  | 1,336            | Saalfeld Trust                     | 1,336            |
| State Shared Revenues              | 0                | 0                | 0                | State Shared Revenues              | 0                |
| Vehicle Replacement                | 55,520           | 0                | 55,520           | Vehicle Replacement                | 55,520           |
| Unemployment Reserve               | 0                | 0                | 0                | Unemployment Reserve               | 0                |
| <b>Total Special Revenue Funds</b> | <b>734,954</b>   | <b>908,733</b>   | 1,643,687        | <b>Total Special Revenue Funds</b> | <b>1,643,687</b> |
| <b>Debt Service Fund</b>           |                  |                  |                  | <b>Debt Service Fund</b>           |                  |
| Bancroft Sinking                   | 6,848            | 0                | 6,848            | Bancroft Sinking                   | 6,848            |
| <b>Total Debt Service Funds</b>    | <b>6,848</b>     | <b>0</b>         | <b>6,848</b>     | <b>Total Debt Service Funds</b>    | <b>6,848</b>     |
| <b>Total All Funds</b>             | <b>4,542,350</b> | <b>3,712,660</b> | <b>8,255,010</b> | <b>Total All Funds</b>             | <b>8,255,010</b> |

# City of Alt. Angel

## Summary of Expenditures By Fund & Category FY 2014-15 Approved

|                                | Personnel<br>Services | Material &<br>Services | Capital          | Transfers      | Debt<br>Service | Contingency    | Total            |
|--------------------------------|-----------------------|------------------------|------------------|----------------|-----------------|----------------|------------------|
| <b>General Fund</b>            |                       |                        |                  |                |                 |                |                  |
| Administration                 | 77,894                | 75,620                 |                  |                |                 |                | 153,514          |
| Police                         | 754,408               | 202,543                |                  |                |                 |                | 956,951          |
| Court                          | 8,782                 | 16,050                 |                  |                |                 |                | 24,832           |
| Community Development          | 28,107                | 30,950                 |                  |                |                 |                | 59,057           |
| Library                        | 102,610               | 25,760                 |                  |                |                 |                | 128,370          |
| Parks                          | 51,580                | 22,161                 |                  |                |                 |                | 73,741           |
| Oktoberfest                    | 38,350                | 12,100                 |                  |                |                 |                | 50,450           |
| Retirement Reserve             | 138,353               |                        |                  |                |                 |                | 138,353          |
| Interfund Transfers            |                       |                        |                  | 243,996        |                 |                | 243,996          |
| Contingency                    |                       |                        |                  |                |                 | 372,455        | 372,455          |
| <b>Total General Fund</b>      | <b>1,200,084</b>      | <b>385,184</b>         | <b>0</b>         | <b>243,996</b> | <b>0</b>        | <b>372,455</b> | <b>2,201,719</b> |
| <b>ENTERPRISE FUNDS</b>        |                       |                        |                  |                |                 |                |                  |
| Sewer Utility                  | 288,480               | 107,190                | 125,000          | 264,294        |                 | 58,500         | 843,464          |
| Sewer Reserve                  |                       | 0                      | 533,686          | 10,000         |                 |                | 543,686          |
| Sewer SDC                      |                       |                        | 3,220            |                |                 |                | 3,220            |
| Sewer Sludge                   |                       |                        | 1,009,906        |                |                 |                | 1,009,906        |
| Stormwater Utility             |                       |                        | 1,005            |                |                 |                | 1,005            |
| Stormwater SDC                 |                       |                        | 19,853           |                |                 |                | 19,853           |
| Water Utility                  | 273,980               | 134,897                | 15,000           | 80,900         |                 | 61,500         | 566,277          |
| Water Reserve                  |                       |                        | 988,784          | 10,000         |                 |                | 998,784          |
| Water SDC                      |                       |                        | 416,561          |                |                 |                | 416,561          |
| Revenue bond                   |                       |                        |                  |                |                 |                | 0                |
| <b>Total Enterprise Funds</b>  | <b>562,460</b>        | <b>242,087</b>         | <b>3,113,015</b> | <b>365,194</b> | <b>0</b>        | <b>120,000</b> | <b>4,402,756</b> |
| <b>SPECIAL REVENUE FUNDS</b>   |                       |                        |                  |                |                 |                |                  |
| Capital Improvements           |                       |                        |                  | 100,000        |                 |                | 100,000          |
| Technology Replacement         |                       |                        | 27,297           |                |                 |                | 27,297           |
| Vehicle Replacement            |                       |                        | 95,215           |                |                 |                | 95,215           |
| Building Replacement           |                       |                        | 142,118          |                |                 |                | 142,118          |
| Street                         | 112,108               | 118,334                |                  | 19,961         |                 | 34,100         | 284,503          |
| Street Reserve                 |                       | 10,000                 | 55,900           |                |                 |                | 65,900           |
| Transportation SDC's           |                       |                        | 63,622           |                |                 |                | 63,622           |
| Parks                          |                       |                        | 522,638          |                |                 |                | 522,638          |
| Park SDC's                     |                       |                        | 3,021            |                |                 |                | 3,021            |
| Housing Rehabilitation         |                       |                        | 135,193          |                |                 |                | 135,193          |
| Library Endowment              |                       | 2,000                  | 6,971            |                |                 |                | 8,971            |
| Retirement Reserve             |                       |                        |                  | 138,353        |                 |                | 138,353          |
| Saalfeld Trust                 |                       |                        |                  | 1,336          |                 |                | 1,336            |
| State Shared Revenues          |                       |                        |                  |                |                 |                | 0                |
| Vehicle Replacement            |                       |                        |                  | 55,520         |                 |                | 55,520           |
| Unemployment Reserve           |                       | 0                      |                  |                |                 |                | 0                |
| <b>Total Special Rev Funds</b> | <b>112,108</b>        | <b>130,334</b>         | <b>1,051,975</b> | <b>315,170</b> | <b>0</b>        | <b>34,100</b>  | <b>1,643,687</b> |
| <b>DEBT SERVICE FUND</b>       |                       |                        |                  |                |                 |                |                  |
| Bancroft Sinking               |                       | 0                      |                  |                | 6,848           |                | 6,848            |
| <b>Total Debt Svc Fund</b>     | <b>0</b>              | <b>0</b>               | <b>0</b>         | <b>0</b>       | <b>6,848</b>    | <b>0</b>       | <b>6,848</b>     |
| <b>Total All Funds</b>         | <b>1,874,652</b>      | <b>757,605</b>         | <b>4,164,990</b> | <b>924,360</b> | <b>6,848</b>    | <b>526,555</b> | <b>8,255,010</b> |

## City of Alt. Angel

### Budget Summary Comparison to Prior Year

|                                    | 2014-15 Proposed | 2013-14 Adopted  | Over/Under<br>Prior Year |
|------------------------------------|------------------|------------------|--------------------------|
| <b>GENERAL FUND</b>                |                  |                  |                          |
| Administration                     | 153,514          | 707,866          | -554,352                 |
| Police                             | 956,951          | 967,785          | -10,834                  |
| Court                              | 24,832           | 26,424           | -1,592                   |
| Community Development              | 59,057           |                  | 59,057                   |
| Library                            | 128,370          | 120,539          | 7,831                    |
| Parks                              | 73,741           |                  | 73,741                   |
| Oktoberfest                        | 50,450           | 52,639           | -2,189                   |
| Retirement Reserve                 | 138,353          |                  | 138,353                  |
| Interfund Transfers                | 243,996          |                  | 243,996                  |
| Contingency                        | 372,455          | 0                | 372,455                  |
| <b>Total General Fund</b>          | <b>2,201,719</b> | <b>1,875,253</b> | <b>326,466</b>           |
| <b>ENTERPRISE FUNDS</b>            |                  |                  |                          |
| Sewer Utility                      | 843,464          | 896,842          | -53,378                  |
| Sewer Reserve                      | 543,686          | 573,344          | -29,658                  |
| Sewer SDC                          | 3,220            | 236,143          | -232,923                 |
| Sewer Sludge                       | 1,009,906        | 1,001,829        | 8,077                    |
| Stormwater Utility                 | 1,005            |                  | 1,005                    |
| Stormwater SDC                     | 19,853           | 19,570           | 283                      |
| Water Utility                      | 566,277          | 554,006          | 12,271                   |
| Water Reserve                      | 998,784          | 1,033,296        | -34,512                  |
| Water SDC                          | 416,561          | 409,368          | 7,193                    |
| Revenue bond                       | 0                | 579,973          | -579,973                 |
| <b>Total Enterprise Funds</b>      | <b>4,402,756</b> | <b>5,304,371</b> | <b>-901,615</b>          |
| <b>SPECIAL REVENUE FUNDS</b>       |                  |                  |                          |
| Capital Improvements               | 100,000          | 271,614          | -171,614                 |
| Technology Replacement             | 27,297           |                  | 27,297                   |
| Vehicle Replacement                | 95,215           |                  | 95,215                   |
| Building Replacement               | 142,118          |                  | 142,118                  |
| Street                             | 284,503          | 247,238          | 37,265                   |
| Street Reserve                     | 65,900           | 60,438           | 5,462                    |
| Transportation SDC                 | 63,622           | 60,538           | 3,084                    |
| Park Improvements                  | 522,638          | 272,214          | 250,424                  |
| Park SDC                           | 3,021            | 2,941            | 80                       |
| Housing Rehabilitation             | 135,193          | 167,790          | -32,597                  |
| Library Endowment                  | 8,971            | 8,887            | 84                       |
| Retirement Reserve                 | 138,353          | 138,179          | 174                      |
| Saalfeld Trust                     | 1,336            | 4,552            | -3,216                   |
| State Shared Revenues              | 0                | 10,354           | -10,354                  |
| Vehicle Replacement                | 55,520           | 182,875          | -127,355                 |
| Unemployment Reserve               | 0                | 47,242           | -47,242                  |
| <b>Total Special Revenue Funds</b> | <b>1,643,687</b> | <b>1,474,862</b> | <b>168,825</b>           |
| <b>DEBT SERVICE FUND</b>           |                  |                  |                          |
| Bancroft Sinking                   | 6,848            | 12,834           | -5,986                   |
| <b>Total Debt Service Fund</b>     | <b>6,848</b>     | <b>12,834</b>    | <b>-5,986</b>            |
| <b>TOTAL ALL FUNDS</b>             | <b>8,255,010</b> | <b>8,667,320</b> | <b>-412,310</b>          |

**City of Mt. Angel**  
**Summary of Transfers-Adopted**

| <b>Transfers Out</b>            |                | <b>Transfers In</b>    |                |
|---------------------------------|----------------|------------------------|----------------|
| Bankroft Sinking Fund           | 6,848          |                        |                |
| Capital Reserve Fund            | 100,000        | Capital Reserve Fund   | 149,838        |
| General Fund                    | 243,996        | General Fund           | 240,089        |
|                                 |                | Parks Improvement Fund | 305,748        |
| Retirement Reserve Fund         | 138,353        |                        |                |
| Saalfeld Family Park Trust Fund | 1,336          |                        |                |
| Sewer Utility Fund              | 264,294        |                        |                |
| Sewer Reserve Fund              | 10,000         | Sewer Reserve Fund     | 189,263        |
|                                 |                | Stormwater Fund        | 1,000          |
| Street Fund                     | 19,961         | Street Fund            | 40,000         |
|                                 |                | Street Reserve Fund    | 5,270          |
| Vehicle Replacement Fund        | 55,520         |                        |                |
| Water UtilityFund               | 80,900         |                        |                |
| Water Reserve Fund              | 10,000         | Water Reserve          | 0              |
|                                 | <b>931,208</b> |                        | <b>931,208</b> |

# City of Alt. Angel

## Resource and Requirement Summary by Fund Type

### Resource Summary FY 2014-15 Approved

|                           | <b>General<br/>Fund</b> | <b>Enterprise<br/>Funds</b> | <b>Special<br/>Revenue<br/>Funds</b> | <b>Debt<br/>Service<br/>Fund</b> | <b>Total All<br/>Funds</b> |
|---------------------------|-------------------------|-----------------------------|--------------------------------------|----------------------------------|----------------------------|
| Property Taxes            | 704,500                 |                             |                                      |                                  | 704,500                    |
| Other Taxes               | 0                       |                             | 186,000                              |                                  | 186,000                    |
| Franchise Fees            | 142,000                 |                             |                                      |                                  | 142,000                    |
| Licences and Permits      | 14,700                  |                             |                                      |                                  | 14,700                     |
| Intergovt./Other Agencies | 77,800                  |                             |                                      |                                  | 77,800                     |
| Charges for Service       | 43,360                  | 1,205,000                   |                                      |                                  | 1,248,360                  |
| Fines and Foreitures      | 46,000                  | 12,500                      |                                      |                                  | 58,500                     |
| Interest Earnings         | 4,000                   | 12,111                      | 2,324                                |                                  | 18,435                     |
| System Develop. Charges   | 0                       | 3,684                       | 1,365                                |                                  | 5,049                      |
| Loan Proceeds             | 0                       |                             |                                      |                                  | 0                          |
| Rental Income             | 8,750                   |                             |                                      |                                  | 8,750                      |
| Grants and Miscellaneous  | 99,170                  |                             | 218,188                              |                                  | 317,358                    |
| <b>Revenue Subtotal</b>   | <b>1,140,280</b>        | <b>1,233,295</b>            | <b>407,877</b>                       | <b>0</b>                         | <b>2,781,452</b>           |
| Interfund Transfers       | 240,089                 | 190,263                     | 500,856                              |                                  | 931,208                    |
| Beginning Fund Balance    | 821,350                 | 2,979,198                   | 734,954                              | 6,848                            | 4,542,350                  |
|                           | 1,061,439               | 3,169,461                   | 1,235,810                            | 6,848                            | 5,473,558                  |
| <b>Total Revenues</b>     | <b>2,201,719</b>        | <b>4,402,756</b>            | <b>1,643,687</b>                     | <b>6,848</b>                     | <b>8,255,010</b>           |

### Requirement Summary FY 2014-15 Approved

|                           | <b>General<br/>Fund</b> | <b>Enterprise<br/>Funds</b> | <b>Special<br/>Revenue<br/>Funds</b> | <b>Debt<br/>Service<br/>Fund</b> | <b>Total All<br/>Funds</b> |
|---------------------------|-------------------------|-----------------------------|--------------------------------------|----------------------------------|----------------------------|
| Personal Services         | 1,200,084               | 562,460                     | 112,108                              | 0                                | 1,874,652                  |
| Materials and Services    | 385,184                 | 242,087                     | 130,334                              | 0                                | 757,605                    |
| Capital Outlay            | 0                       | 3,113,015                   | 1,051,975                            | 0                                | 4,164,990                  |
| Interfund Transfers Out   | 243,996                 | 365,194                     | 315,170                              | 0                                | 924,360                    |
| Debt Services             | 0                       | 0                           | 0                                    | 6,848                            | 6,848                      |
| Contingency               | 372,455                 | 120,000                     | 34,100                               | 0                                | 526,555                    |
| <b>Total Expenditures</b> | <b>2,201,719</b>        | <b>4,402,756</b>            | <b>1,643,687</b>                     | <b>6,848</b>                     | <b>8,255,010</b>           |

# City of Mt. Angel

Adopted Budget FY 2014-15

## Material and Services Grouped FY 2014-15 Adopted

|                                       | <b>Administration</b> | <b>Library</b> | <b>Police</b>  | <b>Public Works</b> | <b>Totals</b>  |
|---------------------------------------|-----------------------|----------------|----------------|---------------------|----------------|
| Attorney Fees                         | 11,000                | 0              | 7,550          | 4,600               | 23,150         |
| Audio-visual & CDs                    | 0                     | 800            | 0              | 0                   | 800            |
| Audit Fees                            | 7,500                 | 0              | 0              | 17,260              | 24,760         |
| Books                                 | 0                     | 10,000         | 0              | 0                   | 10,000         |
| Building Maintenance                  | 7,000                 | 2,500          | 5,480          | 4,400               | 19,380         |
| Building Permits                      | 11,000                | 0              | 0              | 0                   | 11,000         |
| Building Utilities                    | 4,300                 | 3,900          | 3,936          | 72,800              | 84,936         |
| Chaplin Services                      | 0                     | 0              | 750            | 0                   | 750            |
| Chemeketa Regional Lib Sup            | 0                     | 180            | 0              | 0                   | 180            |
| Children's Program                    | 0                     | 2,000          | 0              | 0                   | 2,000          |
| City Council                          | 4,500                 | 0              | 0              | 0                   | 4,500          |
| Codification                          | 1,500                 | 0              | 0              | 0                   | 1,500          |
| Communication Services                | 0                     | 0              | 2,680          | 0                   | 2,680          |
| Computer Supplies/Services            | 7,800                 | 0              | 24,560         | 9,275               | 41,635         |
| Consultant Services                   | 3,000                 | 0              | 0              | 18,500              | 21,500         |
| Court Assessments                     | 10,400                | 0              | 0              | 0                   | 10,400         |
| Dispatch Servies                      | 0                     | 0              | 62,154         | 0                   | 62,154         |
| Dues & Membership                     | 7,800                 | 0              | 0              | 1,850               | 9,650          |
| Engineering Fees                      | 4,000                 | 0              | 0              | 3,500               | 7,500          |
| Equipment & Repairs                   | 0                     | 0              | 5,600          | 3,000               | 8,600          |
| Expendible Supplies                   | 0                     | 0              | 2,097          | 0                   | 2,097          |
| Grants                                | 0                     | 1,300          | 0              | 0                   | 1,300          |
| Hiring Expense                        | 0                     | 0              | 8,182          | 0                   | 8,182          |
| Intrepreter                           | 300                   | 0              | 0              | 0                   | 300            |
| Investigations                        | 0                     | 0              | 650            | 0                   | 650            |
| Judge                                 | 1,950                 | 0              | 0              | 0                   | 1,950          |
| Lab Testing                           | 0                     | 0              | 0              | 9,000               | 9,000          |
| Maintenance & Supplies                | 0                     | 300            | 0              | 103,235             | 103,535        |
| P,L & Auto Insurance                  | 3,570                 | 450            | 12,240         | 29,340              | 45,600         |
| Planning                              | 10,000                | 0              | 0              | 0                   | 10,000         |
| Postage                               | 1,900                 | 180            | 1,000          | 4,850               | 7,930          |
| Range Supplies                        | 0                     | 0              | 8,536          | 0                   | 8,536          |
| Saalfeld Park Trust                   | 0                     | 0              | 0              | 1,336               | 1,336          |
| Serials & Publications                | 0                     | 1,000          | 0              | 0                   | 1,000          |
| Sidewalk Maintenance                  | 0                     | 0              | 0              | 6,000               | 6,000          |
| Street Lighting Contract              | 0                     | 0              | 0              | 38,000              | 38,000         |
| Street Maintenance                    | 0                     | 0              | 0              | 500                 | 500            |
| Supplies and Services                 | 13,000                | 2,300          | 5,957          | 3,100               | 24,357         |
| Telephone                             | 2,800                 | 650            | 2,945          | 4,450               | 10,845         |
| Training                              | 9,300                 | 200            | 9,130          | 3,550               | 22,180         |
| Trees                                 | 0                     | 0              | 0              | 500                 | 500            |
| Uniforms                              | 0                     | 0              | 8,184          | 0                   | 8,184          |
| Vehicle Operation                     | 0                     | 0              | 19,000         | 21,400              | 40,400         |
| Vehicle Repairs                       | 0                     | 0              | 11,912         | 0                   | 11,912         |
| <b>Total Materials &amp; Services</b> | <b>122,620</b>        | <b>25,760</b>  | <b>202,543</b> | <b>360,446</b>      | <b>711,369</b> |

**City of Mt. Angel**  
**Decision Packages Adopted Summary FY 2014-15**

| Request                               |   | Cost             | Funding Source |                |                 |                  | SDC Funds-Multiple |
|---------------------------------------|---|------------------|----------------|----------------|-----------------|------------------|--------------------|
|                                       |   |                  | Sewer          | Water          | Streets         | General Fund     |                    |
| Crack Sealing Program                 | 1 | \$5,000          |                |                | \$5,000         |                  |                    |
| Dust Control Program                  | 2 | \$8,000          |                |                | \$8,000         |                  |                    |
| Electronic Work Order Tracking System | 3 | \$3,200          | \$1,600        | \$1,600        |                 |                  |                    |
| Online Bill Pay                       | 4 | \$5,070          | \$2,535        | \$2,535        |                 |                  |                    |
| SDC Methodology Update                | 5 | \$25,000         |                |                |                 |                  | \$25,000           |
| Railroad Ave Street Improvement       | 6 | \$90,000         |                |                |                 | \$90,000         |                    |
| School Resource Officer / 50%         | 7 | \$44,250         |                |                |                 | \$44,250         |                    |
| Interfund Loan Pay Off                | 9 | \$14,800         |                |                | \$14,800        |                  |                    |
|                                       |   | <b>\$195,320</b> | <b>\$4,135</b> | <b>\$4,135</b> | <b>\$27,800</b> | <b>\$134,250</b> | <b>\$25,000</b>    |

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# General Fund

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ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                 | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |                  |
|-------------------------------|--|---|---|---|---|--|------------------|
| <b>GENERAL FUND</b>           |  |   |   |   |   |  |                  |
| 01-00-40005                   | Fund Balance                             | 741,396                                 | 785,128                                   | 663,121                                     | 821,350                                       | 821,350                                    |                  |
| 01-00-40020                   | Current Taxes                            | 647,612                                 | 660,647                                   | 658,000                                     | 685,000                                       | 685,000                                    |                  |
| 01-00-40030                   | Prior Taxes                              | 18,414                                  | 20,592                                    | 17,000                                      | 19,500  | 19,500                                     |                  |
| 01-00-40040                   | Franchise Fees                           | 160,187                                 | 245                                       | .00   | .00   | .00  |                  |
| 01-00-40041                   | FF-Allied Waste                          | .00                                     | 13,358                                    | 11,000                                      | 11,000  | 11,000                                     |                  |
| 01-00-40042                   | FF-NWNG                                  | .00                                     | 36,891                                    | 40,000                                      | 36,000  | 36,000                                     |                  |
| 01-00-40043                   | FF-PGE                                   | .00                                     | 78,636                                    | 72,000                                      | 78,000  | 78,000                                     |                  |
| 01-00-40044                   | FF-Telephone                             | .00                                     | 7,793                                     | 7,000                                       | 7,000   | 7,000                                      |                  |
| 01-00-40045                   | FF-WAVE                                  | .00                                     | 11,708                                    | 9,000                                       | 10,000  | 10,000                                     |                  |
| 01-00-40050                   | OLCC Tax                                 | 40,726                                  | 44,085                                    | 42,000                                      | 43,000  | 43,000                                     |                  |
| 01-00-40060                   | Cigarette Tax                            | 4,849                                   | 4,670                                     | 4,100                                       | 4,300   | 4,300                                      |                  |
| 01-00-40070                   | Pmt In Lieu of                           | 9,533                                   | 11,489                                    | 9,000                                       | 1,500   | 1,500                                      |                  |
| 01-00-40320                   | State Revenue Sharing                    | .00                                     | .00                                       | 25,000                                      | 29,000  | 29,000                                     |                  |
| 01-00-40325                   | COM DEV Planning Fees                    | .00                                     | .00                                       | 250   | 5,000   | 5,000                                      |                  |
| 01-00-40510                   | Interest                                 | 3,799                                   | 4,304                                     | 2,800                                       | 4,000   | 4,000                                      |                  |
| 01-00-40600                   | COURT Fines & Fees-Past Due              | .00                                     | .00                                       | .00   | 4,000   | 4,000                                      |                  |
| 01-00-40608                   | LIBRARY Copy/Printer Fees                | 333                                     | 518                                       | 350   | 450   | 450  |                  |
| 01-00-40609                   | LIBRARY Out of City Fees                 | 265                                     | 440                                       | 300   | 360   | 360  |                  |
| 01-00-40610                   | COURT Fines and Fees                     | 62,729                                  | 39,855                                    | 45,000                                      | 35,000  | 35,000                                     |                  |
| 01-00-40611                   | LIBRARY Fines & Fees                     | 3,930                                   | 2,645                                     | 2,000                                       | 2,000   | 2,000                                      |                  |
| 01-00-40612                   | POLICE Impoundment Fees                  | 4,800                                   | 3,300                                     | 3,500                                       | 2,500   | 2,500                                      |                  |
| 01-00-40613                   | POLICE Reports/Fingerprinting            | 465                                     | 1,035                                     | 400   | 550   | 550  |                  |
| 01-00-40615                   | LIBRARY Ready to Read Grant              | 1,000                                   | 1,000                                     | 1,000                                       | 1,000   | 1,000                                      |                  |
| 01-00-40620                   | City Licenses & Fees                     | 1,641                                   | 5,081                                     | 4,500                                       | 4,700   | 4,700                                      |                  |
| 01-00-40622                   | COURT Civil Penalties & Fines            | 1-                                      | 10,280                                    | 5,000                                       | 5,000   | 5,000                                      |                  |
| 01-00-40640                   | COM DEV Building Permits                 | 32,151                                  | 20,946                                    | 10,000                                      | 10,000  | 10,000                                     |                  |
| 01-00-40650                   | POLICE Oktoberfest Policing              | 36,907                                  | 38,464                                    | 52,639                                      | 50,450  | 50,450                                     |                  |
| 01-00-40656                   | POLICE BPV Grant                         | .00                                     | 1,095                                     | .00   | 1,100   | 1,100                                      |                  |
| 01-00-40658                   | GRANTS- Police Misc                      | 2,538                                   | 440                                       | .00   | .00   | .00  |                  |
| 01-00-40665                   | LIBRARY Regional                         | 18,620                                  | 19,199                                    | 17,099                                      | 16,740  | 16,740                                     |                  |
| 01-00-40669                   | POLICE Abbey Security                    | 14,025                                  | 15,300                                    | 15,000                                      | 15,760  | 15,760                                     |                  |
| 01-00-40670                   | Rent Income                              | 7,281                                   | 10,466                                    | 6,500                                       | 7,000   | 7,000                                      |                  |
| 01-00-40672                   | POLICE School District SRO               | 28,468                                  | 25,700                                    | 38,440                                      | 44,250  | 44,250                                     |                  |
| 01-00-40674                   | PARKS-Donations                          | .00                                     | .00                                       | .00   | 50  | 50   |                  |
| 01-00-40675                   | Donations                                | .00                                     | 700                                       | .00   | 500   | 500  |                  |
| 01-00-40676                   | Lien Searches                            | 1,090                                   | 1,500                                     | 800   | 1,000   | 1,000                                      |                  |
| 01-00-40678                   | COM DEV Planning Deposits                | 695-                                    | 7,948                                     | 1,000                                       | 1,000   | 1,000                                      |                  |
| 01-00-40680                   | GENERAL Misc Revenue                     | 44                                      | 4,070                                     | 1,000                                       | 1,000   | 1,000                                      |                  |
| 01-00-40683                   | LIBRARY Misc Revenue                     | 6                                       | 5   | .00   | 20  | 20   |                  |
| 01-00-40685                   | POLICE Misc Revenue                      | 418                                     | 1,272                                     | 100   | 750   | 750  |                  |
| 01-00-40686                   | Mt Angel Book Sales                      | .00                                     | 110                                       | .00   | .00   | .00  |                  |
| 01-00-40687                   | PARKS-Misc Revenue                       | .00                                     | .00                                       | .00   | 50  | 50   |                  |
| 01-00-40688                   | PARK Deposit Rental Refunds              | .00                                     | .00                                       | .00   | 250   | 250  |                  |
| 01-00-40690                   | PARK-Rental Income                       | .00                                     | .00                                       | .00   | 1,500   | 1,500                                      |                  |
| 01-00-40726                   | Trans from Retirement Res Fund           | .00                                     | .00                                       | .00   | 138,353                                       | 138,353                                    |                  |
| 01-00-40733                   | Transfers from Saalfeld Fam Tr           | .00                                     | .00                                       | .00   | 1,336   | 1,336                                      |                  |
| 01-00-40750                   | Transfer from Water Fund FF              | 39,666                                  | 37,506                                    | 42,000                                      | 42,000  | 42,000                                     |                  |
| 01-00-40760                   | Transfer from Sewer Fund FF              | 56,785                                  | 57,460                                    | 58,000                                      | 58,400  | 58,400                                     |                  |
| 01-00-40776                   | Transfers from State Revenue             | 30,000                                  | 30,000                                    | 10,475                                      | .00   | .00  |                  |
| <b>REVENUE Revenue Total:</b> |  | <b>1,968,983</b>                        | <b>2,015,879</b>                          | <b>1,875,374</b>                            | <b>2,201,719</b>                              | <b>2,201,719</b>                           | <b>2,201,719</b> |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                 | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--|---|---|---|---|--|
| <b>GENERAL FUND</b>                           |  |   |   |   |   |  |
| <b>ADMINISTRATION DEPARTMENT</b>              |  |   |   |   |   |  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>        |  |   |   |   |   |  |
| 01-01-60110 City Administrator                | 20,503                                   | 20,707                                  | 20,800                                    | 13,500                                      | 13,500  | 13,500                                     |
| 01-01-60111 Finance Director                  | 13,853                                   | 11,823                                  | 12,900                                    | 13,500                                      | 13,500  | 13,500                                     |
| 01-01-60145 Reception/Court Clerk             | .00                                      | .00                                     | .00                                       | 4,200                                       | 4,200   | 4,200                                      |
| 01-01-60210 Assist to City Admin              | 12,370                                   | 13,083                                  | 14,300                                    | 10,000                                      | 10,000  | 10,000                                     |
| 01-01-60225 Accounting Clerk                  | 7,569                                    | 8,963                                   | 8,900                                     | 10,000                                      | 10,000  | 10,000                                     |
| 01-01-60263 Cell Phone Allowance              | .00                                      | .00                                     | .00                                       | 144   | 144   | 144  |
| 01-01-60300 FICA                              | 3,148                                    | 4,370                                   | 4,700                                     | 3,700                                       | 3,700   | 3,700                                      |
| 01-01-60301 State W/C                         | 29                                       | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-01-60303 State Unemployment                | .00                                      | .00                                     | .00                                       | 500   | 500   | 500  |
| 01-01-60310 Group Health & Dental Insuranc    | 11,846                                   | 9,985                                   | 17,500                                    | 13,500                                      | 13,500  | 13,500                                     |
| 01-01-60320 Workers Compensation              | 104                                      | 722-                                    | 500                                       | 450   | 450   | 450  |
| 01-01-60330 PERS                              | 7,748                                    | 7,111                                   | 9,200                                     | 8,400                                       | 8,400   | 8,400                                      |
| <b>TOTAL PERSONAL SERVICES</b>                | <b>77,170</b>                            | <b>75,321</b>                           | <b>88,800</b>                             | <b>77,894</b>                               | <b>77,894</b>                                 | <b>77,894</b>                              |
| 01-01-60410 P L and Auto Insurance            | 2,065                                    | 3,286                                   | 3,600                                     | 3,570                                       | 3,570   | 3,570                                      |
| 01-01-60420 Supplies & Services               | 13,652                                   | 7,095                                   | 12,500                                    | 11,500                                      | 11,500  | 11,500                                     |
| 01-01-60421 Mt Angel Book Sale                | .00                                      | 621                                     | .00                                       | .00   | .00   | .00  |
| 01-01-60422 Overage/Shortage                  | 2-                                       | 4-                                      | .00                                       | .00   | .00   | .00  |
| 01-01-60430 Telephone                         | 2,252                                    | 2,296                                   | 2,500                                     | 2,700                                       | 2,700   | 2,700                                      |
| 01-01-60440 Postage                           | 270-                                     | 379                                     | 1,800                                     | 750   | 750   | 750  |
| 01-01-60460 Building & Maintenance            | 3,023                                    | 3,706                                   | 7,000                                     | 7,000                                       | 7,000   | 7,000                                      |
| 01-01-60470 Computer Supplies & Services      | 7,329                                    | 4,610                                   | 9,000                                     | 6,800                                       | 6,800   | 6,800                                      |
| 01-01-60472 Computer Equipment                | .00                                      | 300                                     | 300                                       | .00   | .00   | .00  |
| 01-01-60490 Membership and Dues               | 5,723                                    | 5,654                                   | 6,000                                     | 7,000                                       | 7,000   | 7,000                                      |
| 01-01-60500 Attorney Fees                     | 3,758                                    | 6,707                                   | 10,500                                    | 9,000                                       | 9,000   | 9,000                                      |
| 01-01-60510 City Council Expense              | 1,114                                    | 1,996                                   | 4,600                                     | 4,500                                       | 4,500   | 4,500                                      |
| 01-01-60515 Planning Fees                     | .00                                      | 2,555-                                  | 3,321                                     | .00   | .00   | .00  |
| 01-01-60516 Engineering Fees                  | .00                                      | .00                                     | 2,000                                     | .00   | .00   | .00  |
| 01-01-60523 Codification                      | .00                                      | 1,535                                   | 1,500                                     | 1,500                                       | 1,500   | 1,500                                      |
| 01-01-60524 Consultant Web Page               | .00                                      | 7,200                                   | .00                                       | .00   | .00   | .00  |
| 01-01-60525 Consultant Services               | 3,134                                    | 977                                     | 1,000                                     | 3,000                                       | 3,000   | 3,000                                      |
| 01-01-60527 Bldg Permits Marion County        | 23,175                                   | 22,817                                  | 10,000                                    | .00   | .00   | .00  |
| 01-01-60535 Travel, Training, Certification   | 4,409                                    | 3,626                                   | 6,300                                     | 6,500                                       | 6,500   | 6,500                                      |
| 01-01-60760 Utilities                         | 3,803                                    | 3,558                                   | 3,800                                     | 4,300                                       | 4,300   | 4,300                                      |
| 01-01-60767 CIS Security Upgrade Grant/Inc    | .00                                      | 2,652                                   | .00                                       | .00   | .00   | .00  |
| 01-01-60770 Auditing Fees                     | 3,860                                    | 7,516                                   | 7,100                                     | 7,500                                       | 7,500   | 7,500                                      |
| <b>TOTAL MATERIAL &amp; SERVICES</b>          | <b>77,024</b>                            | <b>83,972</b>                           | <b>92,821</b>                             | <b>75,620</b>                               | <b>75,620</b>                                 | <b>75,620</b>                              |
| <b>Total PERS SVC &amp; MAT SVC COMBINED:</b> | <b>154,193</b>                           | <b>159,293</b>                          | <b>181,621</b>                            | <b>153,514</b>                              | <b>153,514</b>                                | <b>153,514</b>                             |
| <b>CAPITAL OUTLAY</b>                         |  |   |   |   |   |  |
| 01-01-64010 Equipment                         | .00                                      | .00                                     | 1,500                                     | .00   | .00   | .00  |
| 01-01-64011 Comm Room Sound System            | .00                                      | .00                                     | 6,000                                     | .00   | .00   | .00  |
| 01-01-64012 Payment Drop Box                  | .00                                      | .00                                     | 2,000                                     | .00   | .00   | .00  |
| 01-01-64013 Tablet Computers/Council          | .00                                      | .00                                     | 5,650                                     | .00   | .00   | .00  |
| 01-01-64020 Furniture-Desk Upgrade            | .00                                      | 3,000                                   | .00                                       | .00   | .00   | .00  |
| <b>Total CAPITAL OUTLAY:</b>                  | <b>.00</b>                               | <b>3,000</b>                            | <b>15,150</b>                             | <b>.00</b>                                  | <b>.00</b>                                    | <b>.00</b>                                 |

ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                                       |                                | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--------------------------------|--|---|---|---|---|--|
| <b>TRANSFERS</b>                                    |                                |  |   |   |   |   |  |
| 01-01-65010   | Transfer to Unemployment       | 3,500                                    | 3,300                                   | 569                                       | .00   | .00   | .00  |
| 01-01-65015   | Transfer to Retirement Reserve | .00                                      | .00                                     | 1,707                                     | .00   | .00   | .00  |
| 01-01-65016   | Transfer to Parks Fund         | 37,000                                   | 14,700                                  | 6,000                                     | .00   | .00   | .00  |
| 01-01-65020   | Trans to Capitol Improvement   | .00                                      | 2,840                                   | 2,440                                     | .00   | .00   | .00  |
| 01-01-65033   | Transfer to Saalfeld Trust     | .00                                      | 5,000                                   | .00                                       | .00   | .00   | .00  |
| 01-01-65066   | Transfer to Streets            | 58,895                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-01-65067   | Transfer to Street Reserve     | .00                                      | 7,400                                   | .00                                       | .00   | .00   | .00  |
| Total TRANSFERS:                                    |                                | 99,395                                   | 33,240                                  | 10,716                                    | .00   | .00   | .00  |
| <b>CONTINGENCY</b>                                  |                                |  |   |   |   |   |  |
| 01-01-66010   | Administration Contingency     | .00                                      | .00                                     | 500,500                                   | .00   | .00   | .00  |
| Total CONTINGENCY:                                  |                                | .00                                      | .00                                     | 500,500                                   | .00   | .00   | .00  |
| <b>ADMINISTRATION DEPARTMENT Expenditure Total:</b> |                                |  |   |   |   |   |  |
|   |                                | 253,588                                  | 195,533                                 | 707,987                                   | 153,514                                     | 153,514                                       | 153,514                                    |
| Total ADMINISTRATION DEPARTMENT:                    |                                | 253,588                                  | 195,533                                 | 707,987                                   | 153,514                                     | 153,514                                       | 153,514                                    |

ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                               | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--|---|---|---|---|--|
| <b>GENERAL FUND</b>                         |  |   |   |   |   |  |
| <b>POLICE DEPARTMENT</b>                    |  |   |   |   |   |  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>      |  |   |   |   |   |  |
| 01-02-60120 Police Chief                    | 69,716                                   | 70,705                                  | 72,500                                    | 73,000                                      | 73,000  | 73,000                                     |
| 01-02-60150 Police Officers                 | 228,347                                  | 178,855                                 | 183,700                                   | 195,300                                     | 195,300                                       | 195,300                                    |
| 01-02-60155 School Resource Officer         | 42,584                                   | 45,784                                  | 42,000                                    | 49,100                                      | 49,100  | 49,100                                     |
| 01-02-60157 Police Sergeant                 | .00                                      | 47,862                                  | 61,100                                    | 66,200                                      | 66,200  | 66,200                                     |
| 01-02-60210 Admin Assistant-Police          | 46,967                                   | 45,691                                  | 45,600                                    | 46,700                                      | 46,700  | 46,700                                     |
| 01-02-60216 Vacation Pay Out                | .00                                      | .00                                     | 4,500                                     | 4,500                                       | 4,500   | 4,500                                      |
| 01-02-60250 Hourly Policing                 | .00                                      | .00                                     | 50  | .00   | .00   | .00  |
| 01-02-60255 Overtime Pay                    | 6,317                                    | 8,364                                   | 18,500                                    | 18,500                                      | 18,500  | 18,500                                     |
| 01-02-60256 Holiday Pay                     | 6,360                                    | 5,298                                   | 13,400                                    | 8,500                                       | 8,500   | 8,500                                      |
| 01-02-60257 Holiday Pay Overtime            | 10,539                                   | 8,962                                   | 13,850                                    | 13,850                                      | 13,850  | 13,850                                     |
| 01-02-60258 Training Pay                    | 655                                      | 653                                     | 5,400                                     | 1,500                                       | 1,500   | 1,500                                      |
| 01-02-60259 Certification Pay               | 3,769                                    | 3,700                                   | 3,000                                     | 5,200                                       | 5,200   | 5,200                                      |
| 01-02-60263 Cell Phone Allowance            | 1,764                                    | 2,156                                   | 2,688                                     | 2,688                                       | 2,688   | 2,688                                      |
| 01-02-60300 FICA                            | 30,516                                   | 30,480                                  | 35,200                                    | 37,400                                      | 37,400  | 37,400                                     |
| 01-02-60301 State W/C                       | 745                                      | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-02-60303 State Unemployment              | .00                                      | .00                                     | .00                                       | 4,900                                       | 4,900   | 4,900                                      |
| 01-02-60310 Group Health & Dental Insuranc  | 106,252                                  | 101,344                                 | 134,000                                   | 127,500                                     | 127,500                                       | 127,500                                    |
| 01-02-60320 Workers Compensation            | 21,132                                   | 13,997                                  | 24,800                                    | 29,900                                      | 29,900  | 29,900                                     |
| 01-02-60330 PERS                            | 47,612                                   | 46,982                                  | 62,500                                    | 69,600                                      | 69,600  | 69,600                                     |
| 01-02-60340 Life Insurance-Fortis           | 70                                       | 34                                      | .00                                       | 70  | 70  | 70   |
| <b>TOTAL PERSONAL SERVICES</b>              | <b>623,345</b>                           | <b>610,866</b>                          | <b>722,788</b>                            | <b>754,408</b>                              | <b>754,408</b>                                | <b>754,408</b>                             |
| 01-02-60410 P L and Auto Insurance          | 3,228                                    | 6,750                                   | 7,300                                     | 12,240                                      | 12,240  | 12,240                                     |
| 01-02-60420 Supplies & Services             | 4,398                                    | 5,160                                   | 6,240                                     | 5,957                                       | 5,957   | 5,957                                      |
| 01-02-60422 Overage/Shortage                | 5  | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-02-60430 Telephone                       | 2,105                                    | 2,215                                   | 3,377                                     | 2,945                                       | 2,945   | 2,945                                      |
| 01-02-60440 Postage                         | 746                                      | 1,155                                   | 1,000                                     | 1,000                                       | 1,000   | 1,000                                      |
| 01-02-60460 Building Maintenance            | 2,695                                    | 2,324                                   | 5,480                                     | 5,480                                       | 5,480   | 5,480                                      |
| 01-02-60470 Computer Supplies & Services    | 18,806                                   | 19,728                                  | 22,336                                    | 22,660                                      | 22,660  | 22,660                                     |
| 01-02-60472 Computer Equipment              | .00                                      | .00                                     | 1,900                                     | 1,900                                       | 1,900   | 1,900                                      |
| 01-02-60500 Attorney Fees                   | 7,989                                    | 12,296                                  | 7,550                                     | 7,550                                       | 7,550   | 7,550                                      |
| 01-02-60524 Chaplain Services               | .00                                      | 500                                     | 500                                       | 750   | 750   | 750  |
| 01-02-60530 Dispatch Services               | 57,145                                   | 57,609                                  | 60,373                                    | 62,154                                      | 62,154  | 62,154                                     |
| 01-02-60532 Communication Services          | 2,088                                    | 1,494                                   | 2,975                                     | 2,680                                       | 2,680   | 2,680                                      |
| 01-02-60535 Travel, Training, Certification | 4,857                                    | 3,724                                   | 9,095                                     | 9,130                                       | 9,130   | 9,130                                      |
| 01-02-60550 Vehicle Repairs                 | 6,865                                    | 7,556                                   | 12,466                                    | 11,912                                      | 11,912  | 11,912                                     |
| 01-02-60560 Equipment Repair                | 886                                      | 535                                     | 1,500                                     | 1,700                                       | 1,700   | 1,700                                      |
| 01-02-60571 Investigations                  | 405                                      | 500                                     | 650                                       | 650   | 650   | 650  |
| 01-02-60572 Hiring Expense                  | 2,761                                    | 3,072                                   | 7,562                                     | 8,182                                       | 8,182   | 8,182                                      |
| 01-02-60575 Uniforms                        | 7,846                                    | 4,630                                   | 6,833                                     | 8,184                                       | 8,184   | 8,184                                      |
| 01-02-60585 Range Supplies                  | 3,916                                    | 5,454                                   | 7,710                                     | 8,536                                       | 8,536   | 8,536                                      |
| 01-02-60760 Utilities                       | 3,803                                    | 3,558                                   | 4,226                                     | 3,936                                       | 3,936   | 3,936                                      |
| 01-02-60790 Vehicle Operation               | 18,839                                   | 17,057                                  | 19,000                                    | 19,000                                      | 19,000  | 19,000                                     |
| 01-02-60798 Equipment                       | .00                                      | .00                                     | .00                                       | 3,900                                       | 3,900   | 3,900                                      |
| 01-02-60815 Expendable Supplies             | 1,086                                    | 1,129                                   | 2,000                                     | 2,097                                       | 2,097   | 2,097                                      |
| <b>TOTAL MATERIAL &amp; SERVICES</b>        | <b>150,470</b>                           | <b>156,443</b>                          | <b>190,073</b>                            | <b>202,543</b>                              | <b>202,543</b>                                | <b>202,543</b>                             |
| Total PERS SVC & MAT SVC COMBINED:          | 773,814                                  | 767,309                                 | 912,861                                   | 956,951                                     | 956,951                                       | 956,951                                    |

## ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                        |                                | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--------------------------------------|--------------------------------|--|---|---|---|---|--|
| <b>CAPITAL OUTLAY</b>                |                                |  |   |   |   |   |  |
| 01-02-64010                          | Equipment                      | 8,289                                    | 1,419                                   | 1,560                                     | .00   | .00   | .00  |
| 01-02-64020                          | Video/Audio Recording Device   | .00                                      | 5,119                                   | .00                                       | .00   | .00   | .00  |
| 01-02-64030                          | Emergency Radio Upgrade        | .00                                      | 10,486                                  | .00                                       | .00   | .00   | .00  |
| 01-02-64040                          | MDT-Vehicles                   | .00                                      | .00                                     | 7,612                                     | .00   | .00   | .00  |
| 01-02-64050                          | MDT-Monitors                   | .00                                      | .00                                     | 5,700                                     | .00   | .00   | .00  |
| Total CAPITAL OUTLAY:                |                                | 8,289                                    | 17,025                                  | 14,872                                    | .00   | .00   | .00  |
| <b>TRANSFERS</b>                     |                                |  |   |   |   |   |  |
| 01-02-65010                          | Trans to Unemployment Reserve  | 1,980                                    | 4,500                                   | 4,663                                     | .00   | .00   | .00  |
| 01-02-65015                          | Transfer to Retirement Reserve | .00                                      | .00                                     | 13,989                                    | .00   | .00   | .00  |
| 01-02-65017                          | Transfer to Vehicle and Equip. | 6,000                                    | 6,000                                   | 21,000                                    | .00   | .00   | .00  |
| 01-02-65018                          | Transfer to Capital/Comp       | .00                                      | .00                                     | 400                                       | .00   | .00   | .00  |
| Total TRANSFERS:                     |                                | 7,980                                    | 10,500                                  | 40,052                                    | .00   | .00   | .00  |
| POLICE DEPARTMENT Expenditure Total: |                                | 790,083                                  | 794,834                                 | 967,785                                   | 956,951                                     | 956,951                                       | 956,951                                    |
| Total POLICE DEPARTMENT:             |                                | 790,083                                  | 794,834                                 | 967,785                                   | 956,951                                     | 956,951                                       | 956,951                                    |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                              | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>GENERAL FUND</b>                        |  |   |   |   |   |  |
| <b>COURT DEPARTMENT</b>                    |  |   |   |   |   |  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>     |  |   |   |   |   |  |
| 01-03-60120 Office Assistant               | 2,982                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-03-60126 Judge                          | 1,650                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-03-60145 Receptionist/Court Clerk       | .00                                      | 3,855                                   | 2,650                                     | 4,800                                       | 4,800   | 4,800                                      |
| 01-03-60147 Interpreter Services           | 245                                      | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-03-60300 FICA                           | 428                                      | 157                                     | 225                                       | 450   | 450   | 450  |
| 01-03-60301 State W/C                      | 3  | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-03-60303 State Unemployment             | .00                                      | .00                                     | .00                                       | 50  | 50  | 50   |
| 01-03-60310 Group Health & Dental Insuranc | .00                                      | .00                                     | .00                                       | 2,800                                       | 2,800   | 2,800                                      |
| 01-03-60320 Workers Compensation           | 6  | 83-                                     | 23  | 32  | 32  | 32   |
| 01-03-60330 PERS                           | 343                                      | 145                                     | 420                                       | 650   | 650   | 650  |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>5,658</b>                             | <b>4,074</b>                            | <b>3,318</b>                              | <b>8,782</b>                                | <b>8,782</b>                                  | <b>8,782</b>                               |
| 01-03-60420 Supplies & Services            | 361                                      | 283                                     | 400                                       | 500   | 500   | 500  |
| 01-03-60430 Telephone                      | .00                                      | .00                                     | 100                                       | 100   | 100   | 100  |
| 01-03-60440 Postage                        | 724                                      | 181                                     | 400                                       | 400   | 400   | 400  |
| 01-03-60470 Computer Services              | 229                                      | 223                                     | 500                                       | 600   | 600   | 600  |
| 01-03-60491 Dues                           | .00                                      | .00                                     | .00                                       | 300   | 300   | 300  |
| 01-03-60500 Attorney                       | .00                                      | 354                                     | 500                                       | 500   | 500   | 500  |
| 01-03-60515 Computer Services              | 386                                      | .00                                     | .00                                       | 200   | 200   | 200  |
| 01-03-60520 Assessments                    | 17,000                                   | 9,398                                   | 18,000                                    | 10,000                                      | 10,000  | 10,000                                     |
| 01-03-60525 Judge                          | .00                                      | 1,650                                   | 1,950                                     | 1,950                                       | 1,950   | 1,950                                      |
| 01-03-60526 Interpreter Services           | .00                                      | 125                                     | 250                                       | 300   | 300   | 300  |
| 01-03-60529 Court Refunds                  | 228                                      | 205                                     | 400                                       | 400   | 400   | 400  |
| 01-03-60535 Travel & Training              | 275                                      | .00                                     | 500                                       | 800   | 800   | 800  |
| <b>TOTAL MATERIAL &amp; SERVICES</b>       | <b>19,203</b>                            | <b>12,418</b>                           | <b>23,000</b>                             | <b>16,050</b>                               | <b>16,050</b>                                 | <b>16,050</b>                              |
| Total PERS SVC & MAT SVC COMBINED:         | 24,860                                   | 16,493                                  | 26,318                                    | 24,832                                      | 24,832  | 24,832                                     |
| <b>TRANSFERS</b>                           |  |   |   |   |   |  |
| 01-03-65010 Transfer to Unemployment       | .00                                      | .00                                     | 26  | .00   | .00   | .00  |
| 01-03-65015 Transfer to Retirement Reserve | .00                                      | .00                                     | 80  | .00   | .00   | .00  |
| Total TRANSFERS:                           | .00                                      | .00                                     | 106                                       | .00   | .00   | .00  |
| COURT DEPARTMENT Expenditure Total:        | 24,860                                   | 16,493                                  | 26,424                                    | 24,832                                      | 24,832  | 24,832                                     |
| Total COURT DEPARTMENT:                    | 24,860                                   | 16,493                                  | 26,424                                    | 24,832                                      | 24,832  | 24,832                                     |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                   | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--|---|---|---|---|--|
| <b>GENERAL FUND</b>                             |  |   |   |   |   |  |
| <b>COMMUNITY DEVELOPMENT</b>                    |  |   |   |   |   |  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>          |  |   |   |   |   |  |
| 01-04-60110 City Administrator                  | .00                                      | .00                                     | .00                                       | 13,649                                      | 13,649  | 13,649                                     |
| 01-04-60210 Assist to City Administrator        | .00                                      | .00                                     | .00                                       | 5,100                                       | 5,100   | 5,100                                      |
| 01-04-60263 Cell Phone Allowance                | .00                                      | .00                                     | .00                                       | 108   | 108   | 108  |
| 01-04-60300 FICA                                | .00                                      | .00                                     | .00                                       | 1,500                                       | 1,500   | 1,500                                      |
| 01-04-60303 State Unemployment                  | .00                                      | .00                                     | .00                                       | 200   | 200   | 200  |
| 01-04-60310 Group Health & Dental Insuranc      | .00                                      | .00                                     | .00                                       | 4,000                                       | 4,000   | 4,000                                      |
| 01-04-60320 Workers Compensation                | .00                                      | .00                                     | .00                                       | 150   | 150   | 150  |
| 01-04-60330 PERS                                | .00                                      | .00                                     | .00                                       | 3,400                                       | 3,400   | 3,400                                      |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>0</b>                                 | <b>0</b>                                | <b>0</b>                                  | <b>28,107</b>                               | <b>28,107</b>                                 | <b>28,107</b>                              |
| 01-04-60420 Supplies & Services                 | .00                                      | .00                                     | .00                                       | 1,000                                       | 1,000   | 1,000                                      |
| 01-04-60440 Postage                             | .00                                      | .00                                     | .00                                       | 750   | 750   | 750  |
| 01-04-60470 Computer Services                   | .00                                      | .00                                     | .00                                       | 200   | 200   | 200  |
| 01-04-60490 Membership and Dues                 | .00                                      | .00                                     | .00                                       | 500   | 500   | 500  |
| 01-04-60500 Attorney Fees                       | .00                                      | .00                                     | .00                                       | 1,500                                       | 1,500   | 1,500                                      |
| 01-04-60515 Planning Fees                       | .00                                      | .00                                     | .00                                       | 10,000                                      | 10,000  | 10,000                                     |
| 01-04-60516 Engineering Fees                    | .00                                      | .00                                     | .00                                       | 4,000                                       | 4,000   | 4,000                                      |
| 01-04-60527 Bldg Permits Marion County          | .00                                      | .00                                     | .00                                       | 11,000                                      | 11,000  | 11,000                                     |
| 01-04-60535 Travel, Training, Certification     | .00                                      | .00                                     | .00                                       | 2,000                                       | 2,000   | 2,000                                      |
| <b>TOTAL MATERIAL &amp; SERVICES</b>            | <b>0</b>                                 | <b>0</b>                                | <b>0</b>                                  | <b>30,950</b>                               | <b>30,950</b>                                 | <b>30,950</b>                              |
| Total PERS SVC & MAT SVC COMBINED:              | .00                                      | .00                                     | .00                                       | 59,057                                      | 59,057  | 59,057                                     |
| <b>COMMUNITY DEVELOPMENT Expenditure Total:</b> |  |   |   |   |   |  |
|   | .00                                      | .00                                     | .00                                       | 59,057                                      | 59,057  | 59,057                                     |
| Total COMMUNITY DEVELOPMENT:                    | .00                                      | .00                                     | .00                                       | 59,057                                      | 59,057  | 59,057                                     |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                               | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--|---|---|---|---|--|
| <b>GENERAL FUND</b>                         |  |   |   |   |   |  |
| <b>LIBRARY DEPARTMENT</b>                   |  |   |   |   |   |  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>      |  |   |   |   |   |  |
| 01-05-60216 Vacation Payout                 | .00                                      | .00                                     | .00                                       | 6,500                                       | 6,500   | 6,500                                      |
| 01-05-60220 Librarian                       | 36,217                                   | 51,006                                  | 42,100                                    | 46,000                                      | 46,000  | 46,000                                     |
| 01-05-60230 Assistant Librarian             | 4,795                                    | 5,209                                   | 6,500                                     | 6,900                                       | 6,900   | 6,900                                      |
| 01-05-60231 Children's Librarian            | 1,867                                    | 7,057                                   | 11,200                                    | 12,100                                      | 12,100  | 12,100                                     |
| 01-05-60235 Library Aide                    | 5,614                                    | 601                                     | .00                                       | .00   | .00   | .00  |
| 01-05-60300 FICA                            | 3,910                                    | 4,886                                   | 4,900                                     | 5,450                                       | 5,450   | 5,450                                      |
| 01-05-60301 State W/C                       | 33                                       | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-05-60303 State Unemployment              | .00                                      | .00                                     | .00                                       | 660   | 660   | 660  |
| 01-05-60310 Group Health & Dental Insuranc  | .00                                      | .00                                     | 5,475                                     | 13,500                                      | 13,500  | 13,500                                     |
| 01-05-60320 Workers Compensation            | 104                                      | 178                                     | 420                                       | 500   | 500   | 500  |
| 01-05-60330 PERS                            | 5,958                                    | 8,691                                   | 12,975                                    | 11,000                                      | 11,000  | 11,000                                     |
| <b>TOTAL PERSONAL SERVICES</b>              | <b>58,498</b>                            | <b>77,629</b>                           | <b>83,570</b>                             | <b>102,610</b>                              | <b>102,610</b>                                | <b>102,610</b>                             |
| 01-05-60410 P L and Auto Insurance          | 290                                      | 327                                     | 375                                       | 450   | 450   | 450  |
| 01-05-60420 Supplies & Services             | .00                                      | .00                                     | .00                                       | 300   | 300   | 300  |
| 01-05-60422 Overage/Shortage                | 31-                                      | 25-                                     | .00                                       | .00   | .00   | .00  |
| 01-05-60430 Telephone                       | 490                                      | 510                                     | 600                                       | 650   | 650   | 650  |
| 01-05-60440 Postage                         | 247                                      | 204                                     | 180                                       | 180   | 180   | 180  |
| 01-05-60460 Building Maintenance            | 1,210                                    | 983                                     | 2,000                                     | 2,500                                       | 2,500   | 2,500                                      |
| 01-05-60461 New Books                       | .00                                      | 9,183                                   | 9,500                                     | 10,000                                      | 10,000  | 10,000                                     |
| 01-05-60462 Maintenance, Books & Expenses   | 280                                      | 288                                     | 300                                       | 300   | 300   | 300  |
| 01-05-60474 Audio Visuals and CD's          | .00                                      | 290                                     | 750                                       | 800   | 800   | 800  |
| 01-05-60475 Serials & Publications          | 824                                      | 1,015                                   | 900                                       | 1,000                                       | 1,000   | 1,000                                      |
| 01-05-60535 Travel, Training, Certification | .00                                      | 10                                      | 200                                       | 200   | 200   | 200  |
| 01-05-60595 Childrens Program               | 1,182                                    | 320                                     | 1,200                                     | 2,000                                       | 2,000   | 2,000                                      |
| 01-05-60710 Supplies                        | 999                                      | 842                                     | 2,000                                     | 2,000                                       | 2,000   | 2,000                                      |
| 01-05-60711 Chemek Comm Reg Lib Serv Sup    | 237                                      | 152                                     | 150                                       | 180   | 180   | 180  |
| 01-05-60715 Ready to Read Grant             | .00                                      | .00                                     | .00                                       | 1,300                                       | 1,300   | 1,300                                      |
| 01-05-60760 Utilities                       | 3,586                                    | 3,328                                   | 3,700                                     | 3,900                                       | 3,900   | 3,900                                      |
| <b>TOTAL MATERIAL &amp; SERVICES</b>        | <b>9,363</b>                             | <b>17,426</b>                           | <b>21,855</b>                             | <b>25,760</b>                               | <b>25,760</b>                                 | <b>25,760</b>                              |
| Total PERS SVC & MAT SVC COMBINED:          | 67,812                                   | 95,055                                  | 105,425                                   | 128,370                                     | 128,370                                       | 128,370                                    |
| <b>CAPITAL OUTLAY</b>                       |  |   |   |   |   |  |
| 01-05-64010 Equipment                       | 413                                      | 1,843                                   | .00                                       | .00   | .00   | .00  |
| 01-05-64020 New Books                       | 9,500                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-05-64021 Gates Computer Grant Exp.       | .00                                      | .00                                     | 10,302                                    | .00   | .00   | .00  |
| 01-05-64025 Grant Exp-Ready to Read         | .00                                      | .00                                     | 1,300                                     | .00   | .00   | .00  |
| 01-05-64026 WiFi                            | .00                                      | .00                                     | 1,120                                     | .00   | .00   | .00  |
| Total CAPITAL OUTLAY:                       | 9,913                                    | 1,843                                   | 12,722                                    | .00   | .00   | .00  |
| <b>TRANSFERS</b>                            |  |   |   |   |   |  |
| 01-05-65010 Transfer to Unemployment Res    | .00                                      | 550                                     | 598                                       | .00   | .00   | .00  |
| 01-05-65015 Transfer to Retirement Reserve  | .00                                      | .00                                     | 1,794                                     | .00   | .00   | .00  |
| Total TRANSFERS:                            | .00                                      | 550                                     | 2,392                                     | .00   | .00   | .00  |
| LIBRARY DEPARTMENT Expenditure Total:       | 77,725                                   | 97,448                                  | 120,539                                   | 128,370                                     | 128,370                                       | 128,370                                    |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                              | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>GENERAL FUND</b>                        |  |   |   |   |   |  |
| <b>PARKS DEPARTMENT</b>                    |  |   |   |   |   |  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>     |  |   |   |   |   |  |
| 01-06-60172 PW Utility Worker I            | .00                                      | .00                                     | .00                                       | 6,700                                       | 6,700   | 6,700                                      |
| 01-06-60180 P/W Lead Worker                | .00                                      | .00                                     | .00                                       | 2,500                                       | 2,500   | 2,500                                      |
| 01-06-60190 Maintenance Worker             | .00                                      | .00                                     | .00                                       | 18,800                                      | 18,800  | 18,800                                     |
| 01-06-60259 Certification Pay              | .00                                      | .00                                     | .00                                       | 180   | 180   | 180  |
| 01-06-60263 Cell Phone Allowance           | .00                                      | .00                                     | .00                                       | 400   | 400   | 400  |
| 01-06-60300 FICA                           | .00                                      | .00                                     | .00                                       | 2,200                                       | 2,200   | 2,200                                      |
| 01-06-60303 State Unemployment             | .00                                      | .00                                     | .00                                       | 300   | 300   | 300  |
| 01-06-60310 Group Health & Dental Insuranc | .00                                      | .00                                     | .00                                       | 15,000                                      | 15,000  | 15,000                                     |
| 01-06-60320 Workers comp                   | .00                                      | .00                                     | .00                                       | 2,100                                       | 2,100   | 2,100                                      |
| 01-06-60330 PERS                           | .00                                      | .00                                     | .00                                       | 3,400                                       | 3,400   | 3,400                                      |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>0</b>                                 | <b>0</b>                                | <b>0</b>                                  | <b>51,580</b>                               | <b>51,580</b>                                 | <b>51,580</b>                              |
| 01-06-60410 P L and Auto Insurance         | .00                                      | .00                                     | .00                                       | 1,800                                       | 1,800   | 1,800                                      |
| 01-06-60420 Supplies & Services            | .00                                      | .00                                     | .00                                       | 200   | 200   | 200  |
| 01-06-60440 Postage                        | .00                                      | .00                                     | .00                                       | 50  | 50  | 50   |
| 01-06-60460 Building Maintenance           | .00                                      | .00                                     | .00                                       | 400   | 400   | 400  |
| 01-06-60470 Computer Supplies & Services   | .00                                      | .00                                     | .00                                       | 75  | 75  | 75   |
| 01-06-60533 Trees                          | .00                                      | .00                                     | .00                                       | 500   | 500   | 500  |
| 01-06-60601 Saalfeld Park Trust            | .00                                      | .00                                     | .00                                       | 1,336                                       | 1,336   | 1,336                                      |
| 01-06-60730 Maintenance & Supplies         | .00                                      | .00                                     | .00                                       | 10,000                                      | 10,000  | 10,000                                     |
| 01-06-60760 Utilities                      | .00                                      | .00                                     | .00                                       | 4,800                                       | 4,800   | 4,800                                      |
| 01-06-60790 Vehicle Operation              | .00                                      | .00                                     | .00                                       | 3,000                                       | 3,000   | 3,000                                      |
| <b>TOTAL MATERIAL &amp; SERVICES</b>       | <b>0</b>                                 | <b>0</b>                                | <b>0</b>                                  | <b>22,161</b>                               | <b>22,161</b>                                 | <b>22,161</b>                              |
| Total PERS SVC & MAT SVC COMBINED:         | .00                                      | .00                                     | .00                                       | 73,741                                      | 73,741  | 73,741                                     |
| PARKS DEPARTMENT Expenditure Total:        | .00                                      | .00                                     | .00                                       | 73,741                                      | 73,741  | 73,741                                     |
| Total PARKS DEPARTMENT:                    | .00                                      | .00                                     | .00                                       | 73,741                                      | 73,741  | 73,741                                     |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                             | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--|---|---|---|---|--|
| <b>GENERAL FUND</b>                       |  |   |   |   |   |  |
| <b>OKTOBERFEST</b>                        |  |   |   |   |   |  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>    |  |   |   |   |   |  |
| 01-07-60111 Accountant                    | 627                                      | 693                                     | 700                                       | 750   | 750   | 750  |
| 01-07-60125 Dispatch Services             | .00                                      | 4,907                                   | .00                                       | .00   | .00   | .00  |
| 01-07-60150 Police Officers               | 24,007                                   | 18,518                                  | 7,095                                     | 28,700                                      | 28,700  | 28,700                                     |
| 01-07-60190 Maintenance Workers           | 508                                      | 530                                     | 1,500                                     | 1,500                                       | 1,500   | 1,500                                      |
| 01-07-60300 FICA                          | 2,280                                    | 1,885                                   | 543                                       | 2,300                                       | 2,300   | 2,300                                      |
| 01-07-60301 W/C State                     | 11                                       | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-07-60303 State Unemployment            | .00                                      | .00                                     | .00                                       | 500   | 500   | 500  |
| 01-07-60320 Workers Compensation          | 1,084                                    | 1,861                                   | 1,560                                     | 1,800                                       | 1,800   | 1,800                                      |
| 01-07-60330 PERS                          | 1,719                                    | 2,341                                   | 1,632                                     | 2,800                                       | 2,800   | 2,800                                      |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>30,235</b>                            | <b>30,736</b>                           | <b>13,030</b>                             | <b>38,350</b>                               | <b>38,350</b>                                 | <b>38,350</b>                              |
| 01-07-60410 P L and Auto Insurance        | 145                                      | 1,516                                   | 1,500                                     | 1,600                                       | 1,600   | 1,600                                      |
| 01-07-60420 Supplies & Services           | 2,360                                    | 2,939                                   | 4,871                                     | 8,150                                       | 8,150   | 8,150                                      |
| 01-07-60430 Telephone                     | 131                                      | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-07-60440 Postage                       | 137                                      | 37                                      | .00                                       | 50  | 50  | 50   |
| 01-07-60500 Attorney Fees                 | 312                                      | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-07-60525 Contract Services             | .00                                      | 1,558                                   | 28,828                                    | 2,300                                       | 2,300   | 2,300                                      |
| 01-07-60530 Dispatch Services             | 2,792                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 01-07-60760 Utilities                     | .00                                      | 100                                     | .00                                       | .00   | .00   | .00  |
| 01-07-60848 Engineer Fees                 | 699                                      | .00                                     | .00                                       | .00   | .00   | .00  |
| <b>TOTAL MATERIAL &amp; SERVICES</b>      | <b>6,575</b>                             | <b>6,150</b>                            | <b>35,199</b>                             | <b>12,100</b>                               | <b>12,100</b>                                 | <b>12,100</b>                              |
| Total PERS SVC & MAT SVC COMBINED:        | 36,811                                   | 36,886                                  | 48,229                                    | 50,450                                      | 50,450  | 50,450                                     |
| <b>TRANSFERS</b>                          |  |   |   |   |   |  |
| 01-07-65010 Trans to Unemployment Reserve | 500                                      | 485                                     | .00                                       | .00   | .00   | .00  |
| Total TRANSFERS:                          | 500                                      | 485                                     | .00                                       | .00   | .00   | .00  |
| <b>CONTINGENCY</b>                        |  |   |   |   |   |  |
| 01-07-66010 Contingency                   | .00                                      | .00                                     | 4,410                                     | .00   | .00   | .00  |
| Total CONTINGENCY:                        | .00                                      | .00                                     | 4,410                                     | .00   | .00   | .00  |
| OKTOBERFEST Expenditure Total:            | 37,311                                   | 37,371                                  | 52,639                                    | 50,450                                      | 50,450  | 50,450                                     |
| Total OKTOBERFEST:                        | 37,311                                   | 37,371                                  | 52,639                                    | 50,450                                      | 50,450  | 50,450                                     |

| 2014-15<br>REQUESTED<br>BUDGET         | Account Title                 | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|-------------------------------|--|---|---|---|---|--|
| <b>GENERAL FUND</b>                    |                               |  |   |   |   |   |  |
| <b>RETIREMENT RESERVE</b>              |                               |  |   |   |   |   |  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b> |                               |  |   |   |   |   |  |
| 01-10-60330                            | PERS Reserve                  | .00                                      | .00                                     | .00                                       | 138,353                                     | 138,353                                       | 138,353                                    |
| Total PERS SVC & MAT SVC COMBINED:     |                               | .00                                      | .00                                     | .00                                       | 138,353                                     | 138,353                                       | 138,353                                    |
| <b>INTERFUND TRANSFERS</b>             |                               |  |   |   |   |   |  |
| <b>TRANSFERS</b>                       |                               |  |   |   |   |   |  |
| 01-12-65010                            | Admin Trans to Cap/Comp       | .00                                      | .00                                     | .00                                       | 2,880                                       | 2,880   | 2,880                                      |
| 01-12-65011                            | Police Trans to Cap/Comp      | .00                                      | .00                                     | .00                                       | 2,880                                       | 2,880   | 2,880                                      |
| 01-12-65012                            | Park Trans to Cap/Comp        | .00                                      | .00                                     | .00                                       | 90  | 90  | 90   |
| 01-12-65013                            | Court Trans to Cap/Comp       | .00                                      | .00                                     | .00                                       | 180   | 180   | 180  |
| 01-12-65015                            | Library Trans to Cap/Comp     | .00                                      | .00                                     | .00                                       | 10,218                                      | 10,218  | 10,218                                     |
| 01-12-65020                            | Police Trans to Cap/Vehicle   | .00                                      | .00                                     | .00                                       | 21,000                                      | 21,000  | 21,000                                     |
| 01-12-65030                            | General Trans to Stormwater   | .00                                      | .00                                     | .00                                       | 1,000                                       | 1,000   | 1,000                                      |
| 01-12-65035                            | General Trans to Parks Improv | .00                                      | .00                                     | .00                                       | 205,748                                     | 205,748                                       | 205,748                                    |
| Total TRANSFERS:                       |                               | .00                                      | .00                                     | .00                                       | 243,996                                     | 243,996                                       | 243,996                                    |
| <b>CONTINGENCY</b>                     |                               |  |   |   |   |   |  |
| <b>CONTINGENCY</b>                     |                               |  |   |   |   |   |  |
| 01-15-66013                            | Contingency                   | .00                                      | .00                                     | .00                                       | 372,455                                     | 372,455                                       | 372,455                                    |
| Total CONTINGENCY:                     |                               | .00                                      | .00                                     | .00                                       | 372,455                                     | 372,455                                       | 372,455                                    |
| Net Total GENERAL FUND:                |                               | .00                                      | .00                                     | .00                                       | 754,804-                                    | 754,804-                                      | 754,804-                                   |

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# Enterprise Funds

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ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                 | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--|---|---|---|---|--|
| <b>SEWER UTILITY FUND</b>                     |  |   |   |   |   |  |
| 26-26-40005 Fund Balance                      | 271,177                                  | 241,947                                 | 114,842                                   | 112,464                                     | 112,464                                       | 112,464                                    |
| 26-26-40120 Sewer Billings                    | 716,411                                  | 719,617                                 | 715,000                                   | 730,000                                     | 730,000                                       | 730,000                                    |
| 26-26-40510 Interest                          | 1,493                                    | 1,372                                   | 1,000                                     | 1,000                                       | 1,000   | 1,000                                      |
| 26-26-40615 WWTF Master Plan                  | .00                                      | 68,227                                  | 75,000                                    | .00   | .00   | .00  |
| 26-26-40680 Misc Rev                          | .00                                      | 500                                     | .00                                       | .00   | .00   | .00  |
| <b>Total REVENUE:</b>                         | <b>989,081</b>                           | <b>1,031,663</b>                        | <b>905,842</b>                            | <b>843,464</b>                              | <b>843,464</b>                                | <b>843,464</b>                             |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>        |  |   |   |   |   |  |
| 26-26-60110 City Administrator                | 28,704                                   | 28,990                                  | 29,200                                    | 32,000                                      | 32,000  | 32,000                                     |
| 26-26-60111 Finance Director                  | 16,056                                   | 20,690                                  | 22,500                                    | 24,000                                      | 24,000  | 24,000                                     |
| 26-26-60130 Public Works Superintendent       | 27,076                                   | 27,293                                  | 27,950                                    | 22,300                                      | 22,300  | 22,300                                     |
| 26-26-60145 Receptionist/Court Clerk          | 4,602                                    | 4,113                                   | 6,460                                     | 7,400                                       | 7,400   | 7,400                                      |
| 26-26-60170 Treatment Plant Operator          | 58,979                                   | 42,439                                  | 45,700                                    | 45,700                                      | 45,700  | 45,700                                     |
| 26-26-60172 PW Utility Worker I               | .00                                      | .00                                     | .00                                       | 3,500                                       | 3,500   | 3,500                                      |
| 26-26-60175 P/W Utility Worker II             | 8,195                                    | 1,866                                   | 2,150                                     | .00   | .00   | .00  |
| 26-26-60180 P/W Lead Worker                   | 2,055                                    | 2,673                                   | 3,540                                     | 15,200                                      | 15,200  | 15,200                                     |
| 26-26-60190 Maintenance Worker                | 5,808                                    | 7,659                                   | 14,300                                    | 3,600                                       | 3,600   | 3,600                                      |
| 26-26-60210 Assist to City Administrator      | 10,308                                   | 10,902                                  | 11,950                                    | 12,500                                      | 12,500  | 12,500                                     |
| 26-26-60216 Vacation Pay                      | 518                                      | .00                                     | .00                                       | .00   | .00   | .00  |
| 26-26-60225 Accounting Clerk                  | 11,274                                   | 13,072                                  | 12,400                                    | 13,900                                      | 13,900  | 13,900                                     |
| 26-26-60259 Certification Pay                 | 780                                      | 678                                     | 1,200                                     | 1,550                                       | 1,550   | 1,550                                      |
| 26-26-60263 Cell Phone Allowance              | 369                                      | 399                                     | 650                                       | 930   | 930   | 930  |
| 26-26-60300 FICA                              | 13,994                                   | 11,285                                  | 13,300                                    | 13,700                                      | 13,700  | 13,700                                     |
| 26-26-60302 Overtime Pay                      | .00                                      | .00                                     | 1,500                                     | 1,000                                       | 1,000   | 1,000                                      |
| 26-26-60303 State Unemployment                | .00                                      | .00                                     | .00                                       | 1,800                                       | 1,800   | 1,800                                      |
| 26-26-60310 Group Health & Dental Insuranc    | 34,393                                   | 29,660                                  | 48,800                                    | 53,000                                      | 53,000  | 53,000                                     |
| 26-26-60320 Workers Compensation              | 5,644                                    | 3,287                                   | 6,500                                     | 5,500                                       | 5,500   | 5,500                                      |
| 26-26-60330 PERS                              | 26,172                                   | 22,733                                  | 27,600                                    | 30,900                                      | 30,900  | 30,900                                     |
| <b>TOTAL PERSONAL SERVICES</b>                | <b>255,061</b>                           | <b>227,738</b>                          | <b>275,700</b>                            | <b>288,480</b>                              | <b>288,480</b>                                | <b>288,480</b>                             |
| 26-26-60410 P L and Auto Insurance            | 4,490                                    | 8,953                                   | 8,900                                     | 11,220                                      | 11,220  | 11,220                                     |
| 26-26-60420 Supplies & Services               | 392                                      | 1,326                                   | 1,200                                     | 1,000                                       | 1,000   | 1,000                                      |
| 26-26-60430 Telephone                         | 1,563                                    | 1,605                                   | 1,800                                     | 2,000                                       | 2,000   | 2,000                                      |
| 26-26-60440 Postage                           | 2,952                                    | 2,335                                   | 3,000                                     | 2,000                                       | 2,000   | 2,000                                      |
| 26-26-60470 Computer Supplies & Services      | 3,746                                    | 3,231                                   | 4,000                                     | 3,500                                       | 7,635   | 7,635                                      |
| 26-26-60472 Computer Equipment                | .00                                      | 700                                     | 150                                       | .00   | .00   | .00  |
| 26-26-60490 Membership and Dues               | .00                                      | 192                                     | 400                                       | 700   | 700   | 700  |
| 26-26-60500 Attorney Fees                     | 963                                      | 1,968                                   | 1,500                                     | 1,500                                       | 1,500   | 1,500                                      |
| 26-26-60535 Travel, Training, Certification   | 950                                      | 1,089                                   | 1,300                                     | 1,500                                       | 1,500   | 1,500                                      |
| 26-26-60730 Maintenance & Supplies            | 33,922                                   | 31,657                                  | 32,000                                    | 33,595                                      | 33,595  | 33,595                                     |
| 26-26-60755 Laboratory Testing                | 697                                      | 2,120                                   | 3,200                                     | 3,000                                       | 3,000   | 3,000                                      |
| 26-26-60760 Utilities                         | 12,880                                   | 12,812                                  | 13,500                                    | 14,500                                      | 14,500  | 14,500                                     |
| 26-26-60765 Equipment                         | .00                                      | .00                                     | .00                                       | 2,000                                       | 2,000   | 2,000                                      |
| 26-26-60770 Auditing Fees                     | 3,950                                    | 3,720                                   | 7,600                                     | 7,440                                       | 7,440   | 7,440                                      |
| 26-26-60790 Vehicle Operation                 | 2,594                                    | 3,868                                   | 4,800                                     | 5,600                                       | 5,600   | 5,600                                      |
| 26-26-60805 Building Maintenance              | .00                                      | .00                                     | 1,500                                     | 1,000                                       | 1,000   | 1,000                                      |
| 26-26-60916 Consultant Services               | 1,185                                    | 8,489                                   | 12,000                                    | 12,500                                      | 12,500  | 12,500                                     |
| <b>TOTAL MATERIAL &amp; SERVICES</b>          | <b>70,284</b>                            | <b>84,064</b>                           | <b>96,850</b>                             | <b>103,055</b>                              | <b>107,190</b>                                | <b>107,190</b>                             |
| <b>Total PERS SVC &amp; MAT SVC COMBINED:</b> | <b>325,211</b>                           | <b>311,803</b>                          | <b>372,550</b>                            | <b>391,535</b>                              | <b>395,670</b>                                | <b>395,670</b>                             |

ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                                | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>CAPITAL OUTLAY</b>                        |  |   |   |   |   |  |
| 26-26-64010 Equipment                        | 18,291                                   | 98                                      | .00                                       | .00   | .00   | .00  |
| 26-26-64012 Effluent Sampler                 | .00                                      | 5,000                                   | .00                                       | .00   | .00   | .00  |
| 26-26-64013 10 Horsepower Pump               | .00                                      | 7,848                                   | .00                                       | .00   | .00   | .00  |
| 26-26-64030 System Improvements              | 14,772                                   | 100                                     | 30,000                                    | 20,000                                      | 20,000  | 20,000                                     |
| 26-26-64040 Collection Improve-I&I Project   | 84,117                                   | 9,865                                   | 49,000                                    | 100,000                                     | 100,000                                       | 100,000                                    |
| 26-26-64041 Collection Box Cleaning Screen   | .00                                      | .00                                     | 8,000                                     | 5,000                                       | 5,000   | 5,000                                      |
| 26-26-64042 Oxygen Tanks                     | .00                                      | .00                                     | 6,000                                     | .00   | .00   | .00  |
| 26-26-64043 City Infrastructure Map          | .00                                      | .00                                     | 2,000                                     | .00   | .00   | .00  |
| 26-26-64045 Sewer Master Plan                | .00                                      | 71,019                                  | 75,000                                    | .00   | .00   | .00  |
| <b>Total CAPITAL OUTLAY:</b>                 | <b>117,179</b>                           | <b>93,929</b>                           | <b>170,000</b>                            | <b>125,000</b>                              | <b>125,000</b>                                | <b>125,000</b>                             |
| <b>TRANSFERS</b>                             |  |   |   |   |   |  |
| 26-26-65010 Transfer to Unemployment Res     | 4,500                                    | 1,750                                   | 1,705                                     | .00   | .00   | .00  |
| 26-26-65015 Transfer to Retirement Res       | .00                                      | .00                                     | 5,115                                     | .00   | .00   | .00  |
| 26-26-65017 Transfer to Vehicle and Equip    | 25,000                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| 26-26-65018 Transfer to Capital/Comp         | .00                                      | .00                                     | 450                                       | 990   | 990   | 990  |
| 26-26-65066 Transfer to Streets              | 25,000                                   | 25,000                                  | 25,000                                    | 20,000                                      | 20,000  | 20,000                                     |
| 26-26-65070 Transfer to Revenue Bond         | 98,000                                   | 81,325                                  | .00                                       | .00   | .00   | .00  |
| 26-26-65077 Transfer to Capital/Vehicle      | .00                                      | .00                                     | .00                                       | 17,000                                      | 17,000  | 17,000                                     |
| 26-26-65083 Transfer to Sewer Reserve Fund   | 84,800                                   | 320,660                                 | 188,022                                   | 172,039                                     | 167,904                                       | 167,904                                    |
| 26-26-65091 Transfer to General Fund Franc   | 56,785                                   | 57,460                                  | 58,000                                    | 58,400                                      | 58,400  | 58,400                                     |
| <b>Total TRANSFERS:</b>                      | <b>294,085</b>                           | <b>486,195</b>                          | <b>278,292</b>                            | <b>268,429</b>                              | <b>264,294</b>                                | <b>264,294</b>                             |
| <b>CONTINGENCY</b>                           |  |   |   |   |   |  |
| 26-26-66010 Contingency                      | .00                                      | .00                                     | 85,000                                    | 58,500                                      | 58,500  | 58,500                                     |
| <b>Total CONTINGENCY:</b>                    | <b>.00</b>                               | <b>.00</b>                              | <b>85,000</b>                             | <b>58,500</b>                               | <b>58,500</b>                                 | <b>58,500</b>                              |
| <b>Total REVENUE:</b>                        | <b>736,476</b>                           | <b>891,927</b>                          | <b>905,842</b>                            | <b>843,464</b>                              | <b>843,464</b>                                | <b>843,464</b>                             |
| <b>SEWER UTILITY FUND Expenditure Total:</b> | <b>736,476</b>                           | <b>891,927</b>                          | <b>905,842</b>                            | <b>843,464</b>                              | <b>843,464</b>                                | <b>843,464</b>                             |
| <b>Net Total SEWER UTILITY FUND:</b>         | <b>252,606</b>                           | <b>139,736</b>                          | <b>.00</b>                                | <b>.00</b>                                  | <b>.00</b>                                    | <b>.00</b>                                 |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title  | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>SEWER UTILITY RESERVE FUND</b>                    |  |   |   |   |   |  |
| 28-28-40005 Fund Balance                             | 898,264                                  | 1,033,068                               | 377,322                                   | 353,423                                     | 353,423                                       | 353,423                                    |
| 28-28-40510 Interest                                 | 4,758                                    | 4,354                                   | 1,000                                     | 1,000                                       | 1,000   | 1,000                                      |
| 28-28-40515 Trans In-IF Loan Int                     | 454                                      | 175                                     | 141                                       | 152   | .00   | .00  |
| 28-28-40530 Trans In-IF Loan Princ                   | 6,779                                    | 6,825                                   | 6,859                                     | 6,848                                       | 6,848   | 6,848                                      |
| 28-28-40540 Loan Principal                           | 40,014                                   | 11,790                                  | .00                                       | .00   | .00   | .00  |
| 28-28-40716 Transfer from Sewer Utility              | 84,800                                   | 320,660                                 | 188,022                                   | 172,039                                     | 167,904                                       | 167,904                                    |
| 28-28-40717 Transfer from Street (IF Loan)           | .00                                      | .00                                     | .00                                       | .00   | 14,511  | 14,511                                     |
| Total REVENUE:                                       | 1,035,068                                | 1,376,872                               | 573,344                                   | 533,462                                     | 543,686                                       | 543,686                                    |
| <b>CAPITAL OUTLAY</b>                                |  |   |   |   |   |  |
| 28-28-64050 Sewer Capital Projects                   | .00                                      | .00                                     | 325,842                                   | 402,962                                     | 513,186                                       | 513,186                                    |
| 28-28-64053 Vehicle Replacement                      | .00                                      | .00                                     | 10,000                                    | .00   | .00   | .00  |
| 28-28-64071 Sewer Repair Asst Pgm                    | 2,000                                    | .00                                     | 20,000                                    | 20,500                                      | 20,500  | 20,500                                     |
| Total CAPITAL OUTLAY:                                | 2,000                                    | .00                                     | 355,842                                   | 423,462                                     | 533,686                                       | 533,686                                    |
| <b>TRANSFERS</b>                                     |  |   |   |   |   |  |
| 28-28-65066 Transfer to Sewer Sludge                 | .00                                      | 1,000,000                               | .00                                       | .00   | .00   | .00  |
| 28-28-65067 Trans to Capital/Vehicle                 | .00                                      | .00                                     | .00                                       | 10,000                                      | 10,000  | 10,000                                     |
| 28-28-65069 Transfer to Revenue Bond                 | .00                                      | .00                                     | 217,502                                   | .00   | .00   | .00  |
| 28-28-65070 Trans to Capital/Building                | .00                                      | .00                                     | .00                                       | 100,000                                     | .00   | .00  |
| Total TRANSFERS:                                     | .00                                      | 1,000,000                               | 217,502                                   | 110,000                                     | 10,000  | 10,000                                     |
| Total REVENUE:                                       | 2,000                                    | 1,000,000                               | 573,344                                   | 533,462                                     | 543,686                                       | 543,686                                    |
| <b>SEWER UTILITY RESERVE FUND Expenditure Total:</b> |  |   |   |   |   |  |
|  | 2,000                                    | 1,000,000                               | 573,344                                   | 533,462                                     | 543,686                                       | 543,686                                    |
| Net Total SEWER UTILITY RESERVE FUND:                | 1,033,068                                | 376,872                                 | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                             |                           | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|---------------------------|--|---|---|---|---|--|
| <b>SEWER UTILITY SDC FUND</b>             |                           |  |   |   |   |   |  |
| 30-30-40005                               | Fund Balance              | 232,688                                  | 235,057                                 | 236,143                                   | 1,964                                       | 1,964   | 1,964                                      |
| 30-30-40137                               | SDC Receipts-Sewer System | 1,250                                    | .00                                     | .00                                       | 1,250                                       | 1,250   | 1,250                                      |
| 30-30-40510                               | Interest                  | 1,182                                    | 1,200                                   | .00                                       | 6   | 6   | 6  |
| Total REVENUE:                            |                           | 235,120                                  | 236,257                                 | 236,143                                   | 3,220                                       | 3,220   | 3,220                                      |
| <b>CAPITAL OUTLAY</b>                     |                           |  |   |   |   |   |  |
| 30-30-64073                               | Sewer System Improvements | .00                                      | .00                                     | .00                                       | 3,220                                       | 220   | 220  |
| 30-30-64074                               | Sewer Master Plan         | 63                                       | .00                                     | .00                                       | .00   | .00   | .00  |
| 30-30-64076                               | SDC Update                | .00                                      | .00                                     | .00                                       | .00   | 3,000   | 3,000                                      |
| Total CAPITAL OUTLAY:                     |                           | 63                                       | .00                                     | .00                                       | 3,220                                       | 3,220   | 3,220                                      |
| <b>TRANSFERS</b>                          |                           |  |   |   |   |   |  |
| 30-30-65010                               | Transfer to Revenue Bond  | .00                                      | .00                                     | 236,143                                   | .00   | .00   | .00  |
| Total TRANSFERS:                          |                           | .00                                      | .00                                     | 236,143                                   | .00   | .00   | .00  |
| Total REVENUE:                            |                           | 63                                       | .00                                     | 236,143                                   | 3,220                                       | 3,220   | 3,220                                      |
| SEWER UTILITY SDC FUND Expenditure Total: |                           | 63                                       | .00                                     | 236,143                                   | 3,220                                       | 3,220   | 3,220                                      |
| Net Total SEWER UTILITY SDC FUND:         |                           | 235,057                                  | 236,257                                 | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                        |                             | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--------------------------------------|-----------------------------|--|---|---|---|---|--|
| <b>SEWER SLUDGE FUND</b>             |                             |  |   |   |   |   |  |
| 39-39-40005                          | Fund Balance                | .00                                      | .00                                     | 1,000,929                                 | 1,005,906                                   | 1,005,906                                     | 1,005,906                                  |
| 39-39-40510                          | Interest                    | .00                                      | 2,106                                   | 900                                       | 4,000                                       | 4,000   | 4,000                                      |
| 39-39-40728                          | Transfer from Sewer Reserve | .00                                      | 1,000,000                               | .00                                       | .00   | .00   | .00  |
| Total REVENUE:                       |                             | .00                                      | 1,002,106                               | 1,001,829                                 | 1,009,906                                   | 1,009,906                                     | 1,009,906                                  |
| <b>CAPITAL OUTLAY</b>                |                             |  |   |   |   |   |  |
| 39-39-64072                          | Sludge Management           | .00                                      | .00                                     | 1,001,829                                 | 1,009,906                                   | 1,009,906                                     | 1,009,906                                  |
| Total CAPITAL OUTLAY:                |                             | .00                                      | .00                                     | 1,001,829                                 | 1,009,906                                   | 1,009,906                                     | 1,009,906                                  |
| Total REVENUE:                       |                             | .00                                      | .00                                     | 1,001,829                                 | 1,009,906                                   | 1,009,906                                     | 1,009,906                                  |
| SEWER SLUDGE FUND Expenditure Total: |                             | .00                                      | .00                                     | 1,001,829                                 | 1,009,906                                   | 1,009,906                                     | 1,009,906                                  |
| Net Total SEWER SLUDGE FUND:         |                             | .00                                      | 1,002,106                               | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                       | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|-------------------------------------|--|---|---|---|---|--|
| <b>STORMWATER FUND</b>              |  |   |   |   |   |  |
| 40-40-40510 Interest                | .00                                      | .00                                     | .00                                       | 5   | 5   | 5  |
| 40-40-40720 Trans from General Fund | .00                                      | .00                                     | .00                                       | 1,000                                       | 1,000   | 1,000                                      |
| Source: 40 Revenue Total:           | .00                                      | .00                                     | .00                                       | 1,005                                       | 1,005   | 1,005                                      |
| Total Source: 40:                   | .00                                      | .00                                     | .00                                       | 1,005                                       | 1,005   | 1,005                                      |
| Total Pers Svc and Mat & Supp:      | .00                                      | .00                                     | .00                                       | 1,005                                       | 1,005   | 1,005                                      |
| <b>CAPITAL OUTLAY</b>               |  |   |   |   |   |  |
| 40-40-64077 Stormwater Projects     | .00                                      | .00                                     | .00                                       | 1,005                                       | 1,005   | 1,005                                      |
| Total CAPITAL OUTLAY:               | .00                                      | .00                                     | .00                                       | 1,005                                       | 1,005   | 1,005                                      |
| Total Pers Svc and Mat & Supp:      | .00                                      | .00                                     | .00                                       | 1,005                                       | 1,005   | 1,005                                      |
| STORMWATER FUND Expenditure Total:  | .00                                      | .00                                     | .00                                       | 1,005                                       | 1,005   | 1,005                                      |
| Net Total STORMWATER FUND:          | .00                                      | .00                                     | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                          |                               | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|-------------------------------|--|---|---|---|---|--|
| <b>STORMWATER SDC FUND</b>             |                               |  |   |   |   |   |  |
| 31-31-40005                            | Fund Balance                  | 18,114                                   | 18,302                                  | 19,370                                    | 19,657                                      | 19,657  | 19,657                                     |
| 31-31-40138                            | SDC Receipts-Storm Drain      | 96                                       | 960                                     | 100                                       | 96  | 96  | 96   |
| 31-31-40510                            | Interest                      | 92                                       | 107                                     | 100                                       | 100   | 100   | 100  |
| Total REVENUE:                         |                               | 18,302                                   | 19,369                                  | 19,570                                    | 19,853                                      | 19,853  | 19,853                                     |
| <b>Pers Svc and Mat &amp; Supp</b>     |                               |  |   |   |   |   |  |
| 31-31-60525                            | Consultant Services           | .00                                      | .00                                     | 3,000                                     | .00   | .00   | .00  |
| Total Pers Svc and Mat & Supp:         |                               | .00                                      | .00                                     | 3,000                                     | .00   | .00   | .00  |
| <b>CAPITAL OUTLAY</b>                  |                               |  |   |   |   |   |  |
| 31-31-64073                            | Stormwater System Improvement | .00                                      | .00                                     | 16,570                                    | 19,853                                      | 12,853  | 12,853                                     |
| 31-31-64076                            | SDC Update                    | .00                                      | .00                                     | .00                                       | .00   | 7,000   | 7,000                                      |
| Total CAPITAL OUTLAY:                  |                               | .00                                      | .00                                     | 16,570                                    | 19,853                                      | 19,853  | 19,853                                     |
| Total REVENUE:                         |                               | .00                                      | .00                                     | 19,570                                    | 19,853                                      | 19,853  | 19,853                                     |
| STORMWATER SDC FUND Expenditure Total: |                               | .00                                      | .00                                     | 19,570                                    | 19,853                                      | 19,853  | 19,853                                     |
| Net Total STORMWATER SDC FUND:         |                               | 18,302                                   | 19,369                                  | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                          |                                 | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|---------------------------------|--|---|---|---|---|--|
| <b>WATER UTILITY FUND</b>              |                                 |  |   |   |   |   |  |
| 25-25-40005                            | Fund Balance                    | 173,087                                  | 193,375                                 | 68,506                                    | 78,277                                      | 78,277  | 78,277                                     |
| 25-25-40110                            | Water Billings                  | 456,556                                  | 470,213                                 | 480,000                                   | 475,000                                     | 475,000                                       | 475,000                                    |
| 25-25-40150                            | Water Fees                      | 15,359                                   | 14,035                                  | 12,000                                    | 12,500                                      | 12,500  | 12,500                                     |
| 25-25-40510                            | Interest                        | 1,111                                    | 1,065                                   | 500                                       | 500   | 500   | 500  |
| Total REVENUE:                         |                                 | 646,113                                  | 678,688                                 | 561,006                                   | 566,277                                     | 566,277                                       | 566,277                                    |
| <b>PERS SVC &amp; MAT SVC COMBINED</b> |                                 |  |   |   |   |   |  |
| 25-25-60110                            | City Administrator              | 28,704                                   | 28,990                                  | 29,200                                    | 32,500                                      | 32,500  | 32,500                                     |
| 25-25-60111                            | Finance Director                | 16,056                                   | 20,690                                  | 22,500                                    | 24,000                                      | 24,000  | 24,000                                     |
| 25-25-60130                            | Public Works Superintendent     | 27,677                                   | 27,271                                  | 28,000                                    | 35,000                                      | 35,000  | 35,000                                     |
| 25-25-60145                            | Reception/Court Clerk           | 4,602                                    | 4,113                                   | 5,200                                     | 7,500                                       | 7,500   | 7,500                                      |
| 25-25-60172                            | PW Utility Worker I             | .00                                      | .00                                     | .00                                       | 11,950                                      | 11,950  | 11,950                                     |
| 25-25-60175                            | PW Utility Worker II            | 11,688                                   | 20,838                                  | 23,500                                    | .00   | .00   | .00  |
| 25-25-60180                            | P/W Lead Worker                 | 16,253                                   | 27,674                                  | 29,734                                    | 23,000                                      | 23,000  | 23,000                                     |
| 25-25-60190                            | Maintenance Worker              | 5,998                                    | 7,659                                   | 14,916                                    | 7,000                                       | 7,000   | 7,000                                      |
| 25-25-60210                            | Assist to City Administrator    | 10,308                                   | 10,902                                  | 11,900                                    | 12,500                                      | 12,500  | 12,500                                     |
| 25-25-60216                            | Vacation Pay                    | 518                                      | .00                                     | 1,000                                     | .00   | .00   | .00  |
| 25-25-60225                            | Accounting Clerk                | 11,273                                   | 13,072                                  | 12,400                                    | 13,800                                      | 13,800  | 13,800                                     |
| 25-25-60259                            | Certification Pay               | 180                                      | 943                                     | 1,500                                     | 1,700                                       | 1,700   | 1,700                                      |
| 25-25-60263                            | Cell Phone Allowance            | 279                                      | 585                                     | 720                                       | 1,030                                       | 1,030   | 1,030                                      |
| 25-25-60300                            | FICA                            | 11,063                                   | 11,372                                  | 13,300                                    | 13,000                                      | 13,000  | 13,000                                     |
| 25-25-60301                            | State W/C                       | 110                                      | .00                                     | .00                                       | .00   | .00   | .00  |
| 25-25-60302                            | Overtime Pay                    | .00                                      | 238                                     | 2,500                                     | 1,800                                       | 1,800   | 1,800                                      |
| 25-25-60303                            | State Unemployment              | .00                                      | .00                                     | .00                                       | 1,700                                       | 1,700   | 1,700                                      |
| 25-25-60310                            | Group Health & Dental Insurance | 25,427                                   | 36,812                                  | 52,300                                    | 53,000                                      | 53,000  | 53,000                                     |
| 25-25-60320                            | Workers Compensation            | 5,369                                    | 5,627                                   | 8,300                                     | 6,100                                       | 6,100   | 6,100                                      |
| 25-25-60330                            | PERS                            | 18,236                                   | 20,635                                  | 27,500                                    | 28,400                                      | 28,400  | 28,400                                     |
| <b>TOTAL PERSONAL SERVICES</b>         |                                 | <b>193,742</b>                           | <b>237,424</b>                          | <b>284,470</b>                            | <b>273,980</b>                              | <b>273,980</b>                                | <b>273,980</b>                             |
| 25-25-60410                            | P L and Auto Insurance          | 2,910                                    | 7,276                                   | 8,300                                     | 10,200                                      | 10,200  | 10,200                                     |
| 25-25-60420                            | Supplies & Services             | 1,332                                    | 1,559                                   | 2,000                                     | 1,500                                       | 1,500   | 1,500                                      |
| 25-25-60422                            | Overage/Shortage                | 1-                                       | .00                                     | .00                                       | .00   | .00   | .00  |
| 25-25-60430                            | Telephone                       | 1,182                                    | 1,416                                   | 1,700                                     | 1,800                                       | 1,800   | 1,800                                      |
| 25-25-60440                            | Postage                         | 3,271                                    | 2,252                                   | 3,400                                     | 2,700                                       | 2,700   | 2,700                                      |
| 25-25-60470                            | Computer Supplies & Services    | 4,503                                    | 4,075                                   | 4,500                                     | 4,500                                       | 8,635   | 8,635                                      |
| 25-25-60472                            | Computer Equipment              | .00                                      | 378                                     | 150                                       | .00   | .00   | .00  |
| 25-25-60490                            | Membership and Dues             | .00                                      | 343                                     | 400                                       | 750   | 750   | 750  |
| 25-25-60500                            | Attorney Fees                   | 963                                      | 1,968                                   | 2,500                                     | 2,500                                       | 2,500   | 2,500                                      |
| 25-25-60535                            | Travel, Training, Certification | 2,028                                    | 1,260                                   | 1,800                                     | 1,800                                       | 1,800   | 1,800                                      |
| 25-25-60730                            | Maintenance & Supplies          | 29,369                                   | 19,517                                  | 32,500                                    | 29,595                                      | 30,492  | 30,492                                     |
| 25-25-60755                            | Laboratory Testing              | 3,540                                    | 4,080                                   | 6,000                                     | 6,000                                       | 6,000   | 6,000                                      |
| 25-25-60760                            | Utilities                       | 39,578                                   | 43,386                                  | 50,500                                    | 50,000                                      | 50,000  | 50,000                                     |
| 25-25-60765                            | Equipment                       | .00                                      | .00                                     | .00                                       | 1,000                                       | 1,000   | 1,000                                      |
| 25-25-60770                            | Auditing Fee                    | 3,000                                    | 3,360                                   | 6,100                                     | 6,720                                       | 6,720   | 6,720                                      |
| 25-25-60790                            | Vehicle Operation               | 4,424                                    | 5,014                                   | 5,500                                     | 5,800                                       | 5,800   | 5,800                                      |
| 25-25-60805                            | Building Maintenance            | 121                                      | .00                                     | 1,500                                     | 1,500                                       | 1,500   | 1,500                                      |
| 25-25-60916                            | Consultant Services             | 1,907                                    | 1,688                                   | 2,500                                     | 3,500                                       | 3,500   | 3,500                                      |
| <b>TOTAL MATERIAL &amp; SERVICES</b>   |                                 | <b>98,127</b>                            | <b>97,572</b>                           | <b>129,350</b>                            | <b>129,865</b>                              | <b>134,897</b>                                | <b>134,897</b>                             |
| Total PERS SVC & MAT SVC COMBINED:     |                                 | 291,869                                  | 334,996                                 | 413,820                                   | 403,845                                     | 408,877                                       | 408,877                                    |

## ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                              | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>CAPITAL OUTLAY</b>                      |  |   |   |   |   |  |
| 25-25-64010 Equipment                      | 3,500                                    | .00                                     | 1,300                                     | .00   | .00   | .00  |
| 25-25-64022 Meter Reading Units            | .00                                      | .00                                     | 12,000                                    | .00   | .00   | .00  |
| 25-25-64023 Well 6 Power Supply            | .00                                      | .00                                     | 3,500                                     | .00   | .00   | .00  |
| 25-25-64024 Shop door Upgrade              | .00                                      | .00                                     | 2,500                                     | .00   | .00   | .00  |
| 25-25-64025 City Infrastructure Maps       | .00                                      | .00                                     | 2,000                                     | .00   | .00   | .00  |
| 25-25-64030 System Improvements            | 6,673                                    | 775                                     | 14,000                                    | 15,000                                      | 15,000  | 15,000                                     |
| Total CAPITAL OUTLAY:                      | 10,173                                   | 775                                     | 35,300                                    | 15,000                                      | 15,000  | 15,000                                     |
| <b>TRANSFERS</b>                           |  |   |   |   |   |  |
| 25-25-65010 Trans to Unemployment Res      | 2,600                                    | 1,600                                   | 1,761                                     | .00   | .00   | .00  |
| 25-25-65015 Transfer to Retirement Res     | .00                                      | .00                                     | 5,282                                     | .00   | .00   | .00  |
| 25-25-65017 Transfer to Vehicle and Equip  | 25,000                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| 25-25-65066 Transfer to Streets            | 25,000                                   | 25,000                                  | 25,000                                    | 20,000                                      | 20,000  | 20,000                                     |
| 25-25-65068 Transfer to Capital/Comp       | .00                                      | .00                                     | 450                                       | 900   | 900   | 900  |
| 25-25-65078 Transfer to Capital/Vehicle    | .00                                      | .00                                     | .00                                       | 18,000                                      | 18,000  | 18,000                                     |
| 25-25-65079 Transfer to Water Res          | 62,000                                   | 183,639                                 | .00                                       | 5,032                                       | .00   | .00  |
| 25-25-65080 Transfer to General Fund Fran. | 39,666                                   | 37,506                                  | 42,000                                    | 42,000                                      | 42,000  | 42,000                                     |
| Total TRANSFERS:                           | 154,266                                  | 247,745                                 | 74,493                                    | 85,932                                      | 80,900  | 80,900                                     |
| <b>CONTINGENCY</b>                         |  |   |   |   |   |  |
| 25-25-66010 Contingency                    | .00                                      | .00                                     | 37,393                                    | 61,500                                      | 61,500  | 61,500                                     |
| Total CONTINGENCY:                         | .00                                      | .00                                     | 37,393                                    | 61,500                                      | 61,500  | 61,500                                     |
| Total REVENUE:                             | 456,308                                  | 583,516                                 | 561,006                                   | 566,277                                     | 566,277                                       | 566,277                                    |
| WATER UTILITY FUND Expenditure Total:      | 456,308                                  | 583,516                                 | 561,006                                   | 566,277                                     | 566,277                                       | 566,277                                    |
| Net Total WATER UTILITY FUND:              | 189,805                                  | 95,172                                  | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title  | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>WATER UTILITY RESERVE FUND</b>                    |  |   |   |   |   |  |
| 27-27-40005 Fund Balance                             | 776,615                                  | 842,657                                 | 1,029,796                                 | 995,084                                     | 995,084                                       | 995,084                                    |
| 27-27-40510 Interest                                 | 4,042                                    | 5,088                                   | 3,500                                     | 3,700                                       | 3,700   | 3,700                                      |
| 27-27-40715 Transfer from Water Fund                 | 62,000                                   | 183,639                                 | .00                                       | 5,032                                       | .00   | .00  |
| Total REVENUE:                                       | 842,657                                  | 1,031,384                               | 1,033,296                                 | 1,003,816                                   | 998,784                                       | 998,784                                    |
| <b>CAPITAL OUTLAY</b>                                |  |   |   |   |   |  |
| 27-27-64051 Water Capital Projects                   | .00                                      | .00                                     | 619,296                                   | 519,016                                     | 613,984                                       | 613,984                                    |
| 27-27-64054 RR Ave Waterline Replace                 | .00                                      | .00                                     | 206,000                                   | 186,000                                     | 186,000                                       | 186,000                                    |
| 27-27-64055 N Pershing Waterline Replace             | .00                                      | .00                                     | 203,000                                   | 183,000                                     | 183,000                                       | 183,000                                    |
| 27-27-64056 ASR Feasibility/Grant Match              | .00                                      | .00                                     | 5,000                                     | 5,800                                       | 5,800   | 5,800                                      |
| Total CAPITAL OUTLAY:                                | .00                                      | .00                                     | 1,033,296                                 | 893,816                                     | 988,784                                       | 988,784                                    |
| <b>TRANSFERS</b>                                     |  |   |   |   |   |  |
| 27-27-65066 Trans to Capital/Building                | .00                                      | .00                                     | .00                                       | 100,000                                     | .00   | .00  |
| 27-27-65067 Trans to Capital/Vehicle                 | .00                                      | .00                                     | .00                                       | 10,000                                      | 10,000  | 10,000                                     |
| Total TRANSFERS:                                     | .00                                      | .00                                     | .00                                       | 110,000                                     | 10,000  | 10,000                                     |
| Total REVENUE:                                       | .00                                      | .00                                     | 1,033,296                                 | 1,003,816                                   | 998,784                                       | 998,784                                    |
| <b>WATER UTILITY RESERVE FUND Expenditure Total:</b> |  |   |   |   |   |  |
|  | .00                                      | .00                                     | 1,033,296                                 | 1,003,816                                   | 998,784                                       | 998,784                                    |
| Net Total WATER UTILITY RESERVE FUND:                | 842,657                                  | 1,031,384                               | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                    |                           | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|---------------------------|--|---|---|---|---|--|
| <b>WATER UTILITY SDC FUND</b>                    |                           |  |   |   |   |   |  |
| 29-29-40005                                      | Fund Balance              | 399,083                                  | 406,118                                 | 407,718                                   | 412,423                                     | 412,423                                       | 412,423                                    |
| 29-29-40136                                      | SDC Receipts-Water System | 4,993                                    | .00                                     | 50  | 2,338                                       | 2,338   | 2,338                                      |
| 29-29-40510                                      | Interest                  | 2,042                                    | 2,267                                   | 1,600                                     | 1,800                                       | 1,800   | 1,800                                      |
| Total REVENUE:                                   |                           | 406,118                                  | 408,385                                 | 409,368                                   | 416,561                                     | 416,561                                       | 416,561                                    |
| <b>Pers Svc and Mat &amp; Supp</b>               |                           |  |   |   |   |   |  |
| 29-29-60848                                      | Engineer Fees             | .00                                      | .00                                     | 1,000                                     | .00   | .00   | .00  |
| Total Pers Svc and Mat & Supp:                   |                           | .00                                      | .00                                     | 1,000                                     | .00   | .00   | .00  |
| <b>CAPITAL OUTLAY</b>                            |                           |  |   |   |   |   |  |
| 29-29-64071                                      | Water System Improvement  | .00                                      | .00                                     | 408,368                                   | 416,561                                     | 409,561                                       | 409,561                                    |
| 29-29-64076                                      | SDC Update                | .00                                      | .00                                     | .00                                       | .00   | 7,000   | 7,000                                      |
| Total CAPITAL OUTLAY:                            |                           | .00                                      | .00                                     | 408,368                                   | 416,561                                     | 416,561                                       | 416,561                                    |
| Total REVENUE:                                   |                           | .00                                      | .00                                     | 409,368                                   | 416,561                                     | 416,561                                       | 416,561                                    |
| <b>WATER UTILITY SDC FUND Expenditure Total:</b> |                           |  |   |   |   |   |  |
|  |                           | .00                                      | .00                                     | 409,368                                   | 416,561                                     | 416,561                                       | 416,561                                    |
| Net Total WATER UTILITY SDC FUND:                |                           | 406,118                                  | 408,385                                 | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                     |                             | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|-----------------------------|--|---|---|---|---|--|
| <b>REVENUE BOND DEBT SERVICE FUND</b>             |                             |  |   |   |   |   |  |
| 24-24-40005                                       | Fund Balance                | 123,073                                  | 140,435                                 | 141,185                                   | .00   | .00   | .00  |
| 24-24-40510                                       | Interest                    | 687                                      | 781                                     | .00                                       | .00   | .00   | .00  |
| 24-24-40760                                       | Transfer from Sewer Fund    | 98,000                                   | 81,325                                  | .00                                       | .00   | .00   | .00  |
| 24-24-40763                                       | Transfer from Sewer Reserve | .00                                      | .00                                     | 217,502                                   | .00   | .00   | .00  |
| 24-24-40765                                       | Transfer from Sewer SDC     | .00                                      | .00                                     | 236,143                                   | .00   | .00   | .00  |
| Total REVENUE:                                    |                             | 221,760                                  | 222,541                                 | 594,830                                   | .00   | .00   | .00  |
| <b>MATERIAL AND SERVICES</b>                      |                             |  |   |   |   |   |  |
| 24-24-60844                                       | Interest on 1993 Bond       | 33,863                                   | 31,490                                  | 14,857                                    | .00   | .00   | .00  |
| 24-24-60919                                       | Principal on 1993 Bond      | 47,462                                   | 49,835                                  | 579,973                                   | .00   | .00   | .00  |
| Total MATERIAL AND SERVICES:                      |                             | 81,325                                   | 81,325                                  | 594,830                                   | .00   | .00   | .00  |
| Total REVENUE:                                    |                             | 81,325                                   | 81,325                                  | 594,830                                   | .00   | .00   | .00  |
| REVENUE BOND DEBT SERVICE FUND Expenditure Total: |                             | 81,325                                   | 81,325                                  | 594,830                                   | .00   | .00   | .00  |
| Net Total REVENUE BOND DEBT SERVICE FUND:         |                             | 140,435                                  | 141,216                                 | .00                                       | .00   | .00   | .00  |

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| Account Title                                      |                                | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--------------------------------|--|---|---|---|---|--|
| <b>CAPITAL IMPROVEMENT FUND</b>                    |                                |  |   |   |   |   |  |
| 17-17-40005  | Fund Balance                   | 276,992                                  | 265,734                                 | 266,674                                   | 213,692                                     | 213,692                                       | 213,692                                    |
| 17-17-40510  | Interest                       | 1,360                                    | 1,489                                   | 1,000                                     | 1,100                                       | 1,100   | 1,100                                      |
| 17-17-40706  | Trans From Parks/Comp          | .00                                      | .00                                     | .00                                       | 90  | 90  | 90   |
| 17-17-40710  | Transfer from General Fund     | .00                                      | 2,840                                   | 450                                       | .00   | .00   | .00  |
| 17-17-40711  | Transfer From Streets/Comp     | .00                                      | .00                                     | .00                                       | 180   | 180   | 180  |
| 17-17-40712  | Transfer From Parks            | 6,750                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 17-17-40713  | Transfer From Admin/Comp       | .00                                      | .00                                     | 2,440                                     | 2,880                                       | 2,880   | 2,880                                      |
| 17-17-40714  | Transfer From Police/Comp      | .00                                      | .00                                     | 400                                       | 2,880                                       | 2,880   | 2,880                                      |
| 17-17-40717  | Transfer From Sewer/Comp       | .00                                      | .00                                     | 450                                       | 990   | 990   | 990  |
| 17-17-40718  | Transfer From Court/Comp       | .00                                      | .00                                     | .00                                       | 180   | 180   | 180  |
| 17-17-40719  | Transfer From Library/Comp     | .00                                      | .00                                     | .00                                       | 10,218                                      | 10,218  | 10,218                                     |
| 17-17-40721  | Transfer From Police/Veh       | .00                                      | .00                                     | .00                                       | 21,000                                      | 21,000  | 21,000                                     |
| 17-17-40726  | Transfer From Water/Comp       | .00                                      | .00                                     | .00                                       | 900   | 900   | 900  |
| 17-17-40730  | Transfer from Street/Veh       | .00                                      | .00                                     | .00                                       | 9,000                                       | .00   | .00  |
| 17-17-40731  | Transfer From Water/Veh        | .00                                      | .00                                     | .00                                       | 18,000                                      | 18,000  | 18,000                                     |
| 17-17-40732  | Transfer From Sewer/Veh        | .00                                      | .00                                     | .00                                       | 17,000                                      | 17,000  | 17,000                                     |
| 17-17-40737  | Transfer from Vehicle Replacem | .00                                      | .00                                     | .00                                       | 55,520                                      | 55,520  | 55,520                                     |
| 17-17-40750  | Transfer from Street Fund      | .00                                      | .00                                     | 200                                       | .00   | .00   | .00  |
| 17-17-40760  | Transfer from Water Reserve    | .00                                      | .00                                     | .00                                       | 110,000                                     | 10,000  | 10,000                                     |
| 17-17-40765  | Transfer from Sewer Reserve    | .00                                      | .00                                     | .00                                       | 110,000                                     | 10,000  | 10,000                                     |
| Total REVENUE:                                     |                                | 285,102                                  | 270,063                                 | 271,614                                   | 573,630                                     | 364,630                                       | 364,630                                    |
| <b>CAPITAL OUTLAY</b>                              |                                |  |   |   |   |   |  |
| 17-17-64046  | Disaster Reserve               | .00                                      | .00                                     | 30,000                                    | .00   | .00   | .00  |
| 17-17-64051  | Reserved for Future Expense    | .00                                      | .00                                     | 41,834                                    | .00   | .00   | .00  |
| 17-17-64057  | Parks Irrigation Cap Improv    | 18,800                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| 17-17-64058  | City Hall/PD Building Roof     | .00                                      | .00                                     | 23,000                                    | .00   | .00   | .00  |
| 17-17-64059  | Caselle Upgrade-Court Module   | .00                                      | .00                                     | 6,000                                     | .00   | .00   | .00  |
| 17-17-64061  | Under Ground Storage Tanks     | 568                                      | .00                                     | 7,000                                     | .00   | .00   | .00  |
| 17-17-64063  | CH Heating/Air Conditioning    | .00                                      | .00                                     | 15,000                                    | .00   | .00   | .00  |
| 17-17-64064  | Admin-Computer Replacement     | .00                                      | .00                                     | 5,280                                     | .00   | .00   | .00  |
| 17-17-64066  | Police-Computer Replacement    | .00                                      | .00                                     | 400                                       | .00   | .00   | .00  |
| 17-17-64067  | Sewer-Computer Replacement     | .00                                      | .00                                     | 450                                       | .00   | .00   | .00  |
| 17-17-64068  | Streets-Computer Replacement   | .00                                      | .00                                     | 200                                       | .00   | .00   | .00  |
| 17-17-64069  | Water-Computer Replacement     | .00                                      | .00                                     | 450                                       | .00   | .00   | .00  |
| 17-17-64071  | Ebner Park Irrigation          | .00                                      | .00                                     | 100,000                                   | .00   | .00   | .00  |
| Total CAPITAL OUTLAY:                              |                                | 19,368                                   | .00                                     | 229,614                                   | .00   | .00   | .00  |
| <b>TRANSFERS</b>                                   |                                |  |   |   |   |   |  |
| 17-17-65018  | Transfer to Parks              | .00                                      | .00                                     | 42,000                                    | 100,000                                     | 100,000                                       | 100,000                                    |
| Total TRANSFERS:                                   |                                | .00                                      | .00                                     | 42,000                                    | 100,000                                     | 100,000                                       | 100,000                                    |
| Total REVENUE:                                     |                                | 19,368                                   | .00                                     | 271,614                                   | 100,000                                     | 100,000                                       | 100,000                                    |
| <b>CAPITAL IMPROVEMENT FUND Expenditure Total:</b> |                                |  |   |   |   |   |  |
|  |                                | 19,368                                   | .00                                     | 271,614                                   | 100,000                                     | 100,000                                       | 100,000                                    |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                            | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>CAPITAL IMPROVEMENT FUND</b>          |  |   |   |   |   |  |
| <b>TECHNOLOGY REPLACEMENT</b>            |  |   |   |   |   |  |
| <b>CAPITAL OUTLAY</b>                    |  |   |   |   |   |  |
| 17-21-64064 Admin-Computer Replacement   | .00                                      | .00                                     | .00                                       | 5,459                                       | 5,459   | 5,459                                      |
| 17-21-64065 Library-Computer Replacement | .00                                      | .00                                     | .00                                       | 10,218                                      | 10,218  | 10,218                                     |
| 17-21-64066 Police-Computer Replacement  | .00                                      | .00                                     | .00                                       | 3,280                                       | 3,280   | 3,280                                      |
| 17-21-64067 Sewer-Computer Replacement   | .00                                      | .00                                     | .00                                       | 990   | 990   | 990  |
| 17-21-64068 Streets-Computer Replacement | .00                                      | .00                                     | .00                                       | 180   | 180   | 180  |
| 17-21-64069 Water-Computer Replacement   | .00                                      | .00                                     | .00                                       | 900   | 900   | 900  |
| 17-21-64070 Court-Computer Replacement   | .00                                      | .00                                     | .00                                       | 6,180                                       | 6,180   | 6,180                                      |
| 17-21-64071 Parks-Computer Replacement   | .00                                      | .00                                     | .00                                       | 90  | 90  | 90   |
| Total CAPITAL OUTLAY:                    | .00                                      | .00                                     | .00                                       | 27,297                                      | 27,297  | 27,297                                     |
| Total TECHNOLOGY REPLACEMENT:            | .00                                      | .00                                     | .00                                       | 27,297                                      | 27,297  | 27,297                                     |
| <b>VEHICLE REPLACEMENT</b>               |  |   |   |   |   |  |
| <b>CAPITAL OUTLAY</b>                    |  |   |   |   |   |  |
| 17-22-64010 Police Vehicle Replacement   | .00                                      | .00                                     | .00                                       | 37,309                                      | 37,309  | 37,309                                     |
| 17-22-64011 Water Vehicle Replacement    | .00                                      | .00                                     | .00                                       | 27,600                                      | 23,600  | 23,600                                     |
| 17-22-64012 Sewer Vehicle Replacement    | .00                                      | .00                                     | .00                                       | 33,600                                      | 28,600  | 28,600                                     |
| 17-22-64013 Streets Vehicle replacement  | .00                                      | .00                                     | .00                                       | 1,175                                       | 4,175   | 4,175                                      |
| 17-22-64014 Parks Vehicle replacement    | .00                                      | .00                                     | .00                                       | 4,531                                       | 1,531   | 1,531                                      |
| Total CAPITAL OUTLAY:                    | .00                                      | .00                                     | .00                                       | 104,215                                     | 95,215  | 95,215                                     |
| Total VEHICLE REPLACEMENT:               | .00                                      | .00                                     | .00                                       | 104,215                                     | 95,215  | 95,215                                     |
| <b>BUILDING REPLACEMENT</b>              |  |   |   |   |   |  |
| <b>CAPITAL OUTLAY</b>                    |  |   |   |   |   |  |
| 17-24-64075 City Hall replacement        | .00                                      | .00                                     | .00                                       | 342,118                                     | 142,118                                       | 142,118                                    |
| Total CAPITAL OUTLAY:                    | .00                                      | .00                                     | .00                                       | 342,118                                     | 142,118                                       | 142,118                                    |
| Total BUILDING REPLACEMENT:              | .00                                      | .00                                     | .00                                       | 342,118                                     | 142,118                                       | 142,118                                    |
| Net Total CAPITAL IMPROVEMENT FUND:      | .00                                      | .00                                     | .00                                       | 473,630-                                    | 264,630-                                      | 264,630-                                   |

## ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                          | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>STREETS FUND</b>                    |  |   |   |   |   |  |
| 11-11-40005                            | Fund Balance                             | 68,255                                  | 95,379                                    | 12,838                                      | 54,703  | 54,703                                     |
| 11-11-40070                            | State Tax Apportionment                  | 178,946                                 | 179,427                                   | 184,000                                     | 186,000                                       | 186,000                                    |
| 11-11-40510                            | Interest                                 | 535                                     | 365                                       | 400   | 300   | 300  |
| 11-11-40655                            | Grant                                    | 22,843                                  | .00                                       | .00   | .00   | .00  |
| 11-11-40680                            | Miscellaneous                            | 3,184                                   | 675                                       | .00   | .00   | .00  |
| 11-11-40690                            | Street Assessments Receivable            | .00                                     | .00                                       | .00   | .00   | 3,500                                      |
| 11-11-40750                            | Transfer from Water Fund                 | 25,000                                  | 25,000                                    | 25,000                                      | 20,000  | 20,000                                     |
| 11-11-40760                            | Transfer from Sewer Fund                 | 25,000                                  | 25,000                                    | 25,000                                      | 20,000  | 20,000                                     |
| Total REVENUE:                         |  | 323,762                                 | 325,846                                   | 247,238                                     | 281,003                                       | 284,503                                    |
| <b>PERS SVC &amp; MAT SVC COMBINED</b> |  |   |   |   |   |  |
| 11-11-60110                            | City Administrator                       | 4,101                                   | 4,141                                     | 4,200                                       | 4,500   | 4,500                                      |
| 11-11-60111                            | Finance Director                         | 4,587                                   | 5,912                                     | 6,450                                       | 6,700   | 6,700                                      |
| 11-11-60130                            | Public Works Superintendent              | 13,612                                  | 13,469                                    | 14,000                                      | 16,000  | 16,000                                     |
| 11-11-60172                            | PW Utility Worker I                      | .00                                     | .00                                       | .00   | 12,000  | 12,000                                     |
| 11-11-60175                            | PW Utility Worker II                     | 5,351                                   | 8,398                                     | 9,600                                       | .00   | .00  |
| 11-11-60180                            | Lead Worker                              | 6,550                                   | 11,086                                    | 10,900                                      | 10,000  | 10,000                                     |
| 11-11-60190                            | Maintenance Worker                       | 3,931                                   | 4,079                                     | 7,600                                       | 5,200   | 5,200                                      |
| 11-11-60210                            | Assist to City Administrator             | 8,246                                   | 8,722                                     | 9,500                                       | 10,000  | 10,000                                     |
| 11-11-60216                            | Vacation Pay                             | 259                                     | .00                                       | 500   | .00   | .00  |
| 11-11-60225                            | Accounting Clerk                         | 1,610                                   | 1,672                                     | 1,800                                       | 2,000   | 2,000                                      |
| 11-11-60259                            | Certification Pay                        | 90                                      | 404                                       | 600   | 1,200   | 1,200                                      |
| 11-11-60263                            | Cell Phone Allowance                     | 122                                     | 249                                       | 350   | 758   | 758  |
| 11-11-60300                            | FICA                                     | 3,882                                   | 4,367                                     | 5,050                                       | 5,200   | 5,200                                      |
| 11-11-60301                            | State W/C                                | 43                                      | .00                                       | .00   | .00   | .00  |
| 11-11-60302                            | Overtime Pay                             | 245                                     | .00                                       | 1,500                                       | 1,000   | 1,000                                      |
| 11-11-60303                            | State Unemployment                       | .00                                     | .00                                       | .00   | 700   | 700  |
| 11-11-60310                            | Group Health & Dental Insuranc           | 7,286                                   | 11,877                                    | 19,800                                      | 22,000  | 22,000                                     |
| 11-11-60320                            | Workers Compensation                     | 2,624                                   | 4,815                                     | 3,700                                       | 3,350   | 3,350                                      |
| 11-11-60330                            | PERS                                     | 6,349                                   | 7,071                                     | 10,200                                      | 11,500  | 11,500                                     |
| <b>TOTAL PERSONAL SERVICES</b>         |  | <b>68,889</b>                           | <b>86,261</b>                             | <b>105,750</b>                              | <b>112,108</b>                                | <b>112,108</b>                             |
| 11-11-60410                            | P L and Auto Insurance                   | 2,180                                   | 2,720                                     | 3,200                                       | 6,120   | 6,120                                      |
| 11-11-60420                            | Supplies & Services                      | 64                                      | 224                                       | 500   | 400   | 400  |
| 11-11-60430                            | Telephone                                | 571                                     | 392                                       | 800   | 650   | 650  |
| 11-11-60440                            | Postage                                  | 136                                     | 75  | 100   | 100   | 100  |
| 11-11-60470                            | Computer Supplies & Services             | 984                                     | 494                                       | 1,000                                       | 1,200   | 1,200                                      |
| 11-11-60472                            | Computer Equipment                       | .00                                     | .00                                       | 100   | .00   | .00  |
| 11-11-60490                            | Membership and Dues                      | .00                                     | .00                                       | 250   | 400   | 400  |
| 11-11-60500                            | Attorney Fees                            | 449                                     | 984                                       | 350   | 600   | 600  |
| 11-11-60535                            | Travel, Training, Certification          | 20                                      | 220                                       | 500   | 250   | 250  |
| 11-11-60730                            | Maintenance & Supplies                   | 27,605                                  | 16,991                                    | 30,000                                      | 30,045  | 30,045                                     |
| 11-11-60760                            | Utilities                                | 3,111                                   | 3,175                                     | 3,500                                       | 3,500   | 3,500                                      |
| 11-11-60770                            | Auditing Fee                             | 1,440                                   | 1,560                                     | 3,100                                       | 3,100   | 3,100                                      |
| 11-11-60771                            | Sidewalk Maintenance                     | .00                                     | .00                                       | .00   | 4,000   | 4,000                                      |
| 11-11-60790                            | Vehicle Operation                        | 5,718                                   | 5,220                                     | 6,500                                       | 7,000   | 7,000                                      |
| 11-11-60805                            | Building Maintenance                     | .00                                     | 15  | 1,700                                       | 1,500   | 1,500                                      |
| 11-11-60820                            | Street Maintenance                       | .00                                     | .00                                       | 600   | 500   | 13,469                                     |
| 11-11-60825                            | Sidewalk Maintenance                     | .00                                     | .00                                       | .00   | 2,000   | 2,000                                      |
| 11-11-60848                            | Engineer Fees                            | 3,730                                   | 340                                       | 3,500                                       | 3,500   | 3,500                                      |
| 11-11-60863                            | Interfund Loan Interest                  | 233                                     | .00                                       | .00   | .00   | .00  |

## ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                      |                                | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|------------------------------------|--------------------------------|--|---|---|---|---|--|
| 11-11-60910                        | Street Lighting Contract       | .00                                      | 30,119                                  | 34,000                                    | 38,000                                      | 38,000  | 38,000                                     |
| 11-11-60916                        | Consultant Services            | 1,889                                    | .00                                     | 1,500                                     | 2,500                                       | 2,500   | 2,500                                      |
| TOTAL MATERIAL & SERVICES          |                                | <u>48,129</u>                            | <u>62,528</u>                           | <u>91,200</u>                             | <u>105,365</u>                              | <u>118,334</u>                                | <u>118,334</u>                             |
| Total PERS SVC & MAT SVC COMBINED: |                                | <u>117,018</u>                           | <u>148,790</u>                          | <u>196,950</u>                            | <u>217,473</u>                              | <u>230,442</u>                                | <u>230,442</u>                             |
| <b>CAPITAL OUTLAY</b>              |                                |  |   |   |   |   |  |
| 11-11-64050                        | Cleveland Project              | 6,000                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| Total CAPITAL OUTLAY:              |                                | <u>6,000</u>                             | <u>.00</u>                              | <u>.00</u>                                | <u>.00</u>                                  | <u>.00</u>                                    | <u>.00</u>                                 |
| <b>TRANSFERS</b>                   |                                |  |   |   |   |   |  |
| 11-11-65005                        | Interfund Loan - Sewer Reserve | 40,014                                   | 11,790                                  | .00                                       | .00   | 14,511  | 14,511                                     |
| 11-11-65010                        | Transfer to Unemployment       | 2,000                                    | 600                                     | 670                                       | .00   | .00   | .00  |
| 11-11-65015                        | Transfer to Retirement Reserve | .00                                      | .00                                     | 2,010                                     | .00   | .00   | .00  |
| 11-11-65017                        | Transfer to Vehicle and Equip. | 15,000                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| 11-11-65018                        | Transfer to Capital/Computers  | .00                                      | .00                                     | 200                                       | 180   | 180   | 180  |
| 11-11-65019                        | Trans to Capital/Vehicles      | .00                                      | .00                                     | .00                                       | 9,000                                       | .00   | .00  |
| 11-11-65031                        | Transfer to Street Reserve     | 10,000                                   | 121,097                                 | 32,408                                    | 16,750                                      | 5,270   | 5,270                                      |
| 11-11-65068                        | Trans to Bancroft Bond Fund    | 8,000                                    | 7,000                                   | .00                                       | .00   | .00   | .00  |
| Total TRANSFERS:                   |                                | <u>75,014</u>                            | <u>140,487</u>                          | <u>35,288</u>                             | <u>25,930</u>                               | <u>19,961</u>                                 | <u>19,961</u>                              |
| <b>CONTINGENCY</b>                 |                                |  |   |   |   |   |  |
| 11-11-66010                        | Contingency                    | .00                                      | .00                                     | 15,000                                    | 37,600                                      | 34,100  | 34,100                                     |
| Total CONTINGENCY:                 |                                | <u>.00</u>                               | <u>.00</u>                              | <u>15,000</u>                             | <u>37,600</u>                               | <u>34,100</u>                                 | <u>34,100</u>                              |
| Total REVENUE:                     |                                | <u>198,032</u>                           | <u>289,277</u>                          | <u>247,238</u>                            | <u>281,003</u>                              | <u>284,503</u>                                | <u>284,503</u>                             |
| STREETS FUND Expenditure Total:    |                                | <u>198,032</u>                           | <u>289,277</u>                          | <u>247,238</u>                            | <u>281,003</u>                              | <u>284,503</u>                                | <u>284,503</u>                             |
| Net Total STREETS FUND:            |                                | <u>125,730</u>                           | <u>36,569</u>                           | <u>.00</u>                                | <u>.00</u>                                  | <u>.00</u>                                    | <u>.00</u>                                 |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                             | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--|---|---|---|---|--|
| <b>STREET RESERVE FUND</b>                |  |   |   |   |   |  |
| 12-12-40005 Fund Balance                  | 24,013                                   | 2,394                                   | 27,980                                    | 7,092                                       | 60,530  | 60,530                                     |
| 12-12-40510 Interest                      | 219                                      | 12                                      | 50  | 100   | 100   | 100  |
| 12-12-40710 Trans from General Fund       | 58,895                                   | 7,400                                   | .00                                       | .00   | .00   | .00  |
| 12-12-40711 Transfer from Street Fund     | 10,000                                   | 121,097                                 | 32,408                                    | 16,750                                      | 5,270   | 5,270                                      |
| 12-12-40724 Transfer from Housing Rehab   | 350                                      | 350                                     | .00                                       | .00   | .00   | .00  |
| Total REVENUE:                            | 93,477                                   | 131,253                                 | 60,438                                    | 23,942                                      | 65,900  | 65,900                                     |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>    |  |   |   |   |   |  |
| 12-12-60820 Street Maintenance            | 1,049                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 12-12-60825 Sidewalk Maintenance          | 18,806                                   | .00                                     | 2,000                                     | .00   | .00   | .00  |
| 12-12-60831 Sidewalk Repair 50/50 Program | .00                                      | .00                                     | 5,000                                     | 10,000                                      | 10,000  | 10,000                                     |
| 12-12-60835 Taylor Sidewalk Project       | .00                                      | 15,108                                  | .00                                       | .00   | .00   | .00  |
| Total PERS SVC & MAT SVC COMBINED:        | 19,855                                   | 15,108                                  | 7,000                                     | 10,000                                      | 10,000  | 10,000                                     |
| <b>CAPITAL OUTLAY</b>                     |  |   |   |   |   |  |
| 12-12-64093 Street Projects               | 71,228                                   | .00                                     | 53,438                                    | 13,942                                      | 55,900  | 55,900                                     |
| 12-12-64094 Taylor Street Overlay         | .00                                      | 51,002                                  | .00                                       | .00   | .00   | .00  |
| 12-12-64095 Elm Street Overlay            | .00                                      | 37,191                                  | .00                                       | .00   | .00   | .00  |
| Total CAPITAL OUTLAY:                     | 71,228                                   | 88,193                                  | 53,438                                    | 13,942                                      | 55,900  | 55,900                                     |
| Total REVENUE:                            | 91,083                                   | 103,301                                 | 60,438                                    | 23,942                                      | 65,900  | 65,900                                     |
| STREET RESERVE FUND Expenditure Total:    | 91,083                                   | 103,301                                 | 60,438                                    | 23,942                                      | 65,900  | 65,900                                     |
| Net Total STREET RESERVE FUND:            | 2,394                                    | 27,952                                  | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                              |                             | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|-----------------------------|--|---|---|---|---|--|
| <b>TRANSPORTATION SDC FUND</b>             |                             |  |   |   |   |   |  |
| 13-13-40005                                | Fund Balance                | 45,457                                   | 47,003                                  | 60,338                                    | 62,052                                      | 62,052  | 62,052                                     |
| 13-13-40135                                | SDC Receipts-Transportation | 1,310                                    | 13,100                                  | 50  | 1,310                                       | 1,310   | 1,310                                      |
| 13-13-40510                                | Interest                    | 235                                      | 329                                     | 150                                       | 260   | 260   | 260  |
| Total REVENUE:                             |                             | 47,003                                   | 60,432                                  | 60,538                                    | 63,622                                      | 63,622  | 63,622                                     |
| <b>CAPITAL OUTLAY</b>                      |                             |  |   |   |   |   |  |
| 13-13-64076                                | SDC Update                  | .00                                      | .00                                     | .00                                       | .00   | 7,000   | 7,000                                      |
| 13-13-64093                                | Street Projects             | .00                                      | .00                                     | 42,538                                    | .00   | .00   | .00  |
| 13-13-64096                                | Transportation System Imp.  | .00                                      | .00                                     | .00                                       | 45,622                                      | 38,622  | 38,622                                     |
| 13-13-64098                                | Transportation Master Plan  | .00                                      | .00                                     | 18,000                                    | 18,000                                      | 18,000  | 18,000                                     |
| Total CAPITAL OUTLAY:                      |                             | .00                                      | .00                                     | 60,538                                    | 63,622                                      | 63,622  | 63,622                                     |
| Total REVENUE:                             |                             | .00                                      | .00                                     | 60,538                                    | 63,622                                      | 63,622  | 63,622                                     |
| TRANSPORTATION SDC FUND Expenditure Total: |                             | .00                                      | .00                                     | 60,538                                    | 63,622                                      | 63,622  | 63,622                                     |
| Net Total TRANSPORTATION SDC FUND:         |                             | 47,003                                   | 60,432                                  | .00                                       | .00   | .00   | .00  |

City of Mt Angel

ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| 2014-15<br>REQUESTED<br>BUDGET         | Account Title                  | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--------------------------------|--|---|---|---|---|--|
| <b>PARK IMPROVEMENT FUND</b>           |                                |  |   |   |   |   |  |
| 35-35-40005                            | Fund Balance                   | 43,757                                   | 33,655                                  | 28,476                                    | 22,202                                      | 22,202  | 22,202                                     |
| 35-35-40510                            | Interest                       | 176                                      | 176                                     | 150                                       | .00   | .00   | .00  |
| 35-35-40655                            | Grant-Ebner Park               | .00                                      | .00                                     | 194,688                                   | 194,688                                     | 194,688                                       | 194,688                                    |
| 35-35-40656                            | Grant-PGE/Park Bench           | .00                                      | 400                                     | .00                                       | .00   | .00   | .00  |
| 35-35-40670                            | RENTAL DEPOSITS/REFUNDS        | 275                                      | 450                                     | 250                                       | .00   | .00   | .00  |
| 35-35-40675                            | Donations                      | 5,250                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 35-35-40677                            | Park Benches                   | 455                                      | .00                                     | .00                                       | .00   | .00   | .00  |
| 35-35-40678                            | Donation-Pepsi                 | .00                                      | 5,000                                   | .00                                       | .00   | .00   | .00  |
| 35-35-40680                            | Miscellaneous                  | .00                                      | 2,700                                   | .00                                       | .00   | .00   | .00  |
| 35-35-40686                            | Humpert Park Income            | 405                                      | 670                                     | .00                                       | .00   | .00   | .00  |
| 35-35-40687                            | Ebner Park Income              | 900                                      | 25                                      | .00                                       | .00   | .00   | .00  |
| 35-35-40689                            | Fisher Park Income             | 50                                       | 65                                      | .00                                       | .00   | .00   | .00  |
| 35-35-40694                            | Ebner Building (Preschool)     | 600                                      | 650                                     | 650                                       | .00   | .00   | .00  |
| 35-35-40710                            | Trans from General Fund        | 37,000                                   | 14,700                                  | 6,000                                     | 205,748                                     | 205,748                                       | 205,748                                    |
| 35-35-40715                            | Trans from Capital Reserve     | .00                                      | .00                                     | 42,000                                    | 100,000                                     | 100,000                                       | 100,000                                    |
| Total REVENUE:                         |                                | 88,869                                   | 58,491                                  | 272,214                                   | 522,638                                     | 522,638                                       | 522,638                                    |
| <b>PERS SVC &amp; MAT SVC COMBINED</b> |                                |  |   |   |   |   |  |
| 35-35-60190                            | Maintenance Worker             | 11,655                                   | .00                                     | 4,600                                     | .00   | .00   | .00  |
| 35-35-60191                            | Parks Maintenance Worker       | .00                                      | 4,514                                   | .00                                       | .00   | .00   | .00  |
| 35-35-60300                            | FICA                           | 770                                      | 345                                     | 360                                       | .00   | .00   | .00  |
| 35-35-60320                            | Workers Compensation           | 394                                      | 113                                     | 500                                       | .00   | .00   | .00  |
| 35-35-60330                            | PERS                           | 415                                      | 112                                     | 670                                       | .00   | .00   | .00  |
| TOTAL PERSONAL SERVICES                |                                | 13,244                                   | 4,859                                   | 6,130                                     | 0   | 0   | 0  |
| 35-35-60410                            | P L and Auto Insurance         | 733                                      | 1,029                                   | 1,290                                     | .00   | .00   | .00  |
| 35-35-60420                            | Supplies & Services            | .00                                      | 9                                       | .00                                       | .00   | .00   | .00  |
| 35-35-60440                            | Postage                        | .00                                      | 54                                      | .00                                       | .00   | .00   | .00  |
| 35-35-60460                            | Building Maintenance           | 29                                       | .00                                     | 400                                       | .00   | .00   | .00  |
| 35-35-60470                            | Computer Supplies & Services   | 50                                       | 45                                      | 50  | .00   | .00   | .00  |
| 35-35-60528                            | Park Reservation Return Dep    | 525                                      | 525                                     | .00                                       | .00   | .00   | .00  |
| 35-35-60533                            | Trees                          | .00                                      | .00                                     | 2,000                                     | .00   | .00   | .00  |
| 35-35-60730                            | Maintenance & Supplies         | 4,142                                    | 4,041                                   | 10,000                                    | .00   | .00   | .00  |
| 35-35-60760                            | Utilities                      | 3,681                                    | 3,028                                   | 4,500                                     | .00   | .00   | .00  |
| 35-35-60790                            | Vehicle Operation              | 1,982                                    | 1,855                                   | 3,300                                     | .00   | .00   | .00  |
| 35-35-60848                            | Engineer Fees-Ebner Park       | .00                                      | 161                                     | .00                                       | .00   | .00   | .00  |
| 35-35-60849                            | TOPO Survey-Ebner Park         | .00                                      | 4,320                                   | .00                                       | .00   | .00   | .00  |
| TOTAL MATERIAL & SERVICES              |                                | 11,141                                   | 15,068                                  | 21,540                                    | 0   | 0   | 0  |
| Total PERS SVC & MAT SVC COMBINED:     |                                | 24,375                                   | 19,926                                  | 27,670                                    | .00   | .00   | .00  |
| <b>CAPITAL OUTLAY</b>                  |                                |  |   |   |   |   |  |
| 35-35-64015                            | Material Collection System     | .00                                      | 1,437                                   | .00                                       | .00   | .00   | .00  |
| 35-35-64020                            | Bench Alder & College          | .00                                      | .00                                     | 1,000                                     | .00   | .00   | .00  |
| 35-35-64021                            | Ebner Park Grant Expenses      | .00                                      | .00                                     | 194,688                                   | .00   | .00   | .00  |
| 35-35-64022                            | Ebner Park Grant Match         | .00                                      | .00                                     | 48,672                                    | .00   | .00   | .00  |
| 35-35-64023                            | Ebner Park Construction Projec | .00                                      | .00                                     | .00                                       | 522,638                                     | 522,638                                       | 522,638                                    |
| 35-35-64120                            | Park Improvement               | .00                                      | 950                                     | .00                                       | .00   | .00   | .00  |
| Total CAPITAL OUTLAY:                  |                                | .00                                      | 2,387                                   | 244,360                                   | 522,638                                     | 522,638                                       | 522,638                                    |

## ADOPTED BUDGET FY 14-15

Periods: 07/14-14/15

| Account Title                              | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>TRANSFERS</b>                           |  |   |   |   |   |  |
| 35-35-65015 Transfer to Retirement Reserve | .00                                      | .00                                     | 138                                       | .00   | .00   | .00  |
| 35-35-65016 Transfer to Unemployment Res   | .00                                      | .00                                     | 46  | .00   | .00   | .00  |
| 35-35-65017 Transfer to Vehicle and Equip. | 5,000                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 35-35-65020 Trans to Capitol Improvement   | 6,750                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 35-35-65033 Transfer To Saalfeld Trust     | 19,078                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| Total TRANSFERS:                           | 30,828                                   | .00                                     | 184                                       | .00   | .00   | .00  |
| Total REVENUE:                             | 55,203                                   | 22,313                                  | 272,214                                   | 522,638                                     | 522,638                                       | 522,638                                    |
| PARK IMPROVEMENT FUND Expenditure Total:   | 55,203                                   | 22,313                                  | 272,214                                   | 522,638                                     | 522,638                                       | 522,638                                    |
| Net Total PARK IMPROVEMENT FUND:           | 33,666                                   | 36,178                                  | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                     |                          | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|-----------------------------------|--------------------------|--|---|---|---|---|--|
| <b>PARKS SDC FUND</b>             |                          |  |   |   |   |   |  |
| 32-32-40005                       | Fund Balance             | 2,252                                    | 2,318                                   | 2,879                                     | 2,952                                       | 2,952   | 2,952                                      |
| 32-32-40139                       | SDC Receipts-Park System | 55                                       | 550                                     | 50  | 55  | 55  | 55   |
| 32-32-40510                       | Interest                 | 12                                       | 16                                      | 12  | 14  | 14  | 14   |
| Total REVENUE:                    |                          | 2,318                                    | 2,884                                   | 2,941                                     | 3,021                                       | 3,021   | 3,021                                      |
| <b>CAPITAL OUTLAY</b>             |                          |  |   |   |   |   |  |
| 32-32-64074                       | Park System Improvements | .00                                      | .00                                     | 2,941                                     | 3,021                                       | 2,021   | 2,021                                      |
| 32-32-64076                       | SDC Update               | .00                                      | .00                                     | .00                                       | .00   | 1,000   | 1,000                                      |
| Total CAPITAL OUTLAY:             |                          | .00                                      | .00                                     | 2,941                                     | 3,021                                       | 3,021   | 3,021                                      |
| Total REVENUE:                    |                          | .00                                      | .00                                     | 2,941                                     | 3,021                                       | 3,021   | 3,021                                      |
| PARKS SDC FUND Expenditure Total: |                          | .00                                      | .00                                     | 2,941                                     | 3,021                                       | 3,021   | 3,021                                      |
| Net Total PARKS SDC FUND:         |                          | 2,318                                    | 2,884                                   | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                  |                             | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|-----------------------------|--|---|---|---|---|--|
| <b>HOUSING REHABILITATION FUND</b>             |                             |  |   |   |   |   |  |
| 21-21-40005                                    | Fund Balance                | 109,008                                  | 117,240                                 | 117,290                                   | 114,693                                     | 114,693                                       | 114,693                                    |
| 21-21-40510                                    | Interest                    | 581                                      | 653                                     | 500                                       | 500   | 500   | 500  |
| 21-21-40690                                    | Assessments Receivable 1993 | .00                                      | .00                                     | 25,000                                    | .00   | .00   | .00  |
| 21-21-40691                                    | Assessments Receivable 1997 | 8,000                                    | .00                                     | 25,000                                    | .00   | .00   | .00  |
| 21-21-40692                                    | Assessments Receivable      | .00                                      | .00                                     | .00                                       | 20,000                                      | 20,000  | 20,000                                     |
| Total REVENUE:                                 |                             | 117,590                                  | 117,893                                 | 167,790                                   | 135,193                                     | 135,193                                       | 135,193                                    |
| <b>CAPITAL OUTLAY</b>                          |                             |  |   |   |   |   |  |
| 21-21-64339                                    | Rehab Loans                 | .00                                      | .00                                     | .00                                       | 135,193                                     | 135,193                                       | 135,193                                    |
| 21-21-64340                                    | Contract 1997               | .00                                      | .00                                     | 104,890                                   | .00   | .00   | .00  |
| 21-21-64342                                    | Contract 1993               | .00                                      | .00                                     | 62,900                                    | .00   | .00   | .00  |
| Total CAPITAL OUTLAY:                          |                             | .00                                      | .00                                     | 167,790                                   | 135,193                                     | 135,193                                       | 135,193                                    |
| <b>TRANSFERS</b>                               |                             |  |   |   |   |   |  |
| 21-21-65031                                    | Transfer to Street Reserve  | 350                                      | 350                                     | .00                                       | .00   | .00   | .00  |
| Total TRANSFERS:                               |                             | 350                                      | 350                                     | .00                                       | .00   | .00   | .00  |
| Total REVENUE:                                 |                             | 350                                      | 350                                     | 167,790                                   | 135,193                                     | 135,193                                       | 135,193                                    |
| HOUSING REHABILITATION FUND Expenditure Total: |                             | 350                                      | 350                                     | 167,790                                   | 135,193                                     | 135,193                                       | 135,193                                    |
| Net Total HOUSING REHABILITATION FUND:         |                             | 117,240                                  | 117,543                                 | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                             |              | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--------------|--|---|---|---|---|--|
| <b>LIBRARY ENDOWMENT FUND</b>             |              |  |   |   |   |   |  |
| 09-09-40005                               | Fund Balance | 5,776                                    | 8,805                                   | 8,837                                     | 8,921                                       | 8,921   | 8,921                                      |
| 09-09-40510                               | Interest     | 29                                       | 48                                      | 50  | 50  | 50  | 50   |
| 09-09-40655                               | Donations    | 3,000                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| Total REVENUES:                           |              | 8,805                                    | 8,853                                   | 8,887                                     | 8,971                                       | 8,971   | 8,971                                      |
| <b>PERS SVC &amp; MAT SVC COMBINED</b>    |              |  |   |   |   |   |  |
| 09-09-60461                               | New Books    | .00                                      | .00                                     | 2,000                                     | 2,000                                       | 2,000   | 2,000                                      |
| Total PERS SVC & MAT SVC COMBINED:        |              | .00                                      | .00                                     | 2,000                                     | 2,000                                       | 2,000   | 2,000                                      |
| <b>CAPITAL OUTLAY</b>                     |              |  |   |   |   |   |  |
| 09-09-64012                               | Building     | .00                                      | .00                                     | 6,887                                     | 6,971                                       | 6,971   | 6,971                                      |
| Total CAPITAL OUTLAY:                     |              | .00                                      | .00                                     | 6,887                                     | 6,971                                       | 6,971   | 6,971                                      |
| Total REVENUES:                           |              | .00                                      | .00                                     | 8,887                                     | 8,971                                       | 8,971   | 8,971                                      |
| LIBRARY ENDOWMENT FUND Expenditure Total: |              | .00                                      | .00                                     | 8,887                                     | 8,971                                       | 8,971   | 8,971                                      |
| Net Total LIBRARY ENDOWMENT FUND:         |              | 8,805                                    | 8,853                                   | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                              |                           | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|---------------------------|--|---|---|---|---|--|
| <b>RETIREMENT RESERVE FUND</b>             |                           |  |   |   |   |   |  |
| 19-19-40005                                | Fund Balance              | 106,670                                  | 107,215                                 | 107,665                                   | 138,353                                     | 138,353                                       | 138,353                                    |
| 19-19-40510                                | Interest                  | 545                                      | 599                                     | 400                                       | .00   | .00   | .00  |
| 19-19-40710                                | Trans from General Fund   | .00                                      | .00                                     | 1,707                                     | .00   | .00   | .00  |
| 19-19-40711                                | Transfer from Street Fund | .00                                      | .00                                     | 2,010                                     | .00   | .00   | .00  |
| 19-19-40712                                | Transfer from GF Police   | .00                                      | .00                                     | 13,989                                    | .00   | .00   | .00  |
| 19-19-40713                                | Transfer from GF-Court    | .00                                      | .00                                     | 80  | .00   | .00   | .00  |
| 19-19-40714                                | Transfer from GF Library  | .00                                      | .00                                     | 1,794                                     | .00   | .00   | .00  |
| 19-19-40755                                | Transfer from Water Fund  | .00                                      | .00                                     | 5,282                                     | .00   | .00   | .00  |
| 19-19-40760                                | Transfer from Sewer Fund  | .00                                      | .00                                     | 5,115                                     | .00   | .00   | .00  |
| 19-19-40765                                | Transfer from Park Fund   | .00                                      | .00                                     | 138                                       | .00   | .00   | .00  |
| Total REVENUE:                             |                           | 107,215                                  | 107,814                                 | 138,180                                   | 138,353                                     | 138,353                                       | 138,353                                    |
| <b>PERS SVC</b>                            |                           |  |   |   |   |   |  |
| 19-19-60330                                | PERS                      | .00                                      | .00                                     | 138,180                                   | .00   | .00   | .00  |
| Total PERS SVC :                           |                           | .00                                      | .00                                     | 138,180                                   | .00   | .00   | .00  |
| <b>CAPITAL OUTLAY</b>                      |                           |  |   |   |   |   |  |
| 19-19-65019                                | Trans to GF Retire        | .00                                      | .00                                     | .00                                       | 138,353                                     | 138,353                                       | 138,353                                    |
| Total Categ                                |                           | .00                                      | .00                                     | .00                                       | 138,353                                     | 138,353                                       | 138,353                                    |
| Total REVENUE:                             |                           | .00                                      | .00                                     | 138,180                                   | 138,353                                     | 138,353                                       | 138,353                                    |
| RETIREMENT RESERVE FUND Expenditure Total: |                           |  |   |   |   |   |  |
|  |                           | .00                                      | .00                                     | 138,180                                   | 138,353                                     | 138,353                                       | 138,353                                    |
| Net Total RETIREMENT RESERVE FUND:         |                           | 107,215                                  | 107,814                                 | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                   |                               | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|-------------------------------|--|---|---|---|---|--|
| <b>SAALFELD FAM PARK TRUST FUND</b>             |                               |  |   |   |   |   |  |
| 33-33-40005                                     | Fund Balance                  | .00                                      | 10,305                                  | 4,552                                     | 1,336                                       | 1,336   | 1,336                                      |
| 33-33-40510                                     | Interest                      | 35                                       | 23                                      | .00                                       | .00   | .00   | .00  |
| 33-33-40675                                     | Donations                     | 10                                       | .00                                     | .00                                       | .00   | .00   | .00  |
| 33-33-40735                                     | Transfer In From Parks Fund   | 19,078                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| 33-33-40736                                     | Transfer In From General Fund | .00                                      | 5,000                                   | .00                                       | .00   | .00   | .00  |
| Total REVENUE:                                  |                               | 19,123                                   | 15,328                                  | 4,552                                     | 1,336                                       | 1,336   | 1,336                                      |
| <b>Pers Svc and Mat &amp; Supp</b>              |                               |  |   |   |   |   |  |
| 33-33-60460                                     | Building Maintenance          | 12                                       | .00                                     | .00                                       | .00   | .00   | .00  |
| 33-33-60525                                     | Consulting Services           | 1,500                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| Total Pers Svc and Mat & Supp:                  |                               | 1,512                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| <b>TRANSFERS</b>                                |                               |  |   |   |   |   |  |
| 33-33-65010                                     | Park Improvement              | 7,306                                    | 10,711                                  | 4,552                                     | .00   | .00   | .00  |
| 33-33-65011                                     | Trans to GF/Parks             | .00                                      | .00                                     | .00                                       | 1,336                                       | 1,336   | 1,336                                      |
| Total TRANSFERS:                                |                               | 7,306                                    | 10,711                                  | 4,552                                     | 1,336                                       | 1,336   | 1,336                                      |
| Total REVENUE:                                  |                               | 8,818                                    | 10,711                                  | 4,552                                     | 1,336                                       | 1,336   | 1,336                                      |
| SAALFELD FAM PARK TRUST FUND Expenditure Total: |                               | 8,818                                    | 10,711                                  | 4,552                                     | 1,336                                       | 1,336   | 1,336                                      |
| Net Total SAALFELD FAM PARK TRUST FUND:         |                               | 10,305                                   | 4,617                                   | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                 |                          | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|---|--------------------------|--|---|---|---|---|--|
| <b>STATE REVENUE SHARING FUND</b>             |                          |  |   |   |   |   |  |
| 14-14-40005                                   | Fund Balance             | 28,561                                   | 14,981                                  | 10,475                                    | .00   | .00   | .00  |
| 14-14-40320                                   | State Revenue Sharing    | 27,606                                   | 30,154                                  | .00                                       | .00   | .00   | .00  |
| 14-14-40325                                   | Planning Reimbursement   | .00                                      | 7,281                                   | .00                                       | .00   | .00   | .00  |
| 14-14-40510                                   | Interest                 | 127                                      | 121                                     | .00                                       | .00   | .00   | .00  |
| 14-14-40678                                   | Planning Fees            | 2,250                                    | 95-                                     | .00                                       | .00   | .00   | .00  |
| Total REVENUE:                                |                          | 58,543                                   | 52,442                                  | 10,475                                    | .00   | .00   | .00  |
| <b>MAT SVC</b>                                |                          |  |   |   |   |   |  |
| 14-14-60515                                   | Planning                 | 7,706                                    | 9,044                                   | .00                                       | .00   | .00   | .00  |
| 14-14-60848                                   | Engineer Fees            | 5,857                                    | 3,165                                   | .00                                       | .00   | .00   | .00  |
| Total MAT SVC COMBINED:                       |                          | 13,562                                   | 12,209                                  | .00                                       | .00   | .00   | .00  |
| <b>TRANSFERS</b>                              |                          |  |   |   |   |   |  |
| 14-14-65080                                   | Transfer to General Fund | 30,000                                   | 30,000                                  | 10,475                                    | .00   | .00   | .00  |
| Total TRANSFERS:                              |                          | 30,000                                   | 30,000                                  | 10,475                                    | .00   | .00   | .00  |
| Total REVENUE:                                |                          | 43,562                                   | 42,209                                  | 10,475                                    | .00   | .00   | .00  |
| STATE REVENUE SHARING FUND Expenditure Total: |                          | 43,562                                   | 42,209                                  | 10,475                                    | .00   | .00   | .00  |
| Net Total STATE REVENUE SHARING FUND:         |                          | 14,981                                   | 10,233                                  | .00                                       | .00   | .00   | .00  |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                                      | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--|---|---|---|---|--|
| <b>VEHICLE REPLACEMENT FUND</b>                    |  |   |   |   |   |  |
| 37-37-40005 Fund Balance                           | 129,232                                  | 195,928                                 | 161,158                                   | 55,520                                      | 55,520  | 55,520                                     |
| 37-37-40510 Interest                               | 755                                      | 960                                     | 717                                       | .00   | .00   | .00  |
| 37-37-40710 Trans from General Fund                | 6,000                                    | 6,000                                   | 21,000                                    | .00   | .00   | .00  |
| 37-37-40711 Transfer from Street Fund              | 15,000                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| 37-37-40712 Transfer From Parks Fund               | 5,000                                    | .00                                     | .00                                       | .00   | .00   | .00  |
| 37-37-40750 Transfer from Water Fund Franc         | 25,000                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| 37-37-40760 Transfer from Sewer Fund Franc         | 25,000                                   | .00                                     | .00                                       | .00   | .00   | .00  |
| <b>Total REVENUE:</b>                              | <b>205,987</b>                           | <b>202,888</b>                          | <b>182,875</b>                            | <b>55,520</b>                               | <b>55,520</b>                                 | <b>55,520</b>                              |
| <b>CAPITAL OUTLAY</b>                              |  |   |   |   |   |  |
| 37-37-65034 Police Vehicle Replacement             | 10,059                                   | .00                                     | 15,000                                    | .00   | .00   | .00  |
| 37-37-65036 Street Vehicle Replacement             | .00                                      | .00                                     | 6,175                                     | .00   | .00   | .00  |
| 37-37-65037 Water Vehicle Replacement              | .00                                      | .00                                     | 46,600                                    | .00   | .00   | .00  |
| 37-37-65039 Sewer Vehicle Replacement              | .00                                      | .00                                     | 49,100                                    | .00   | .00   | .00  |
| 37-37-65057 Pick Up (Water,Streets)                | .00                                      | 4,950                                   | .00                                       | .00   | .00   | .00  |
| 37-37-65058 Back Hoe (Sewer,Street,Water)          | .00                                      | .00                                     | 30,000                                    | .00   | .00   | .00  |
| 37-37-65059 Mowing Tractor/ Deck                   | .00                                      | 16,000                                  | .00                                       | .00   | .00   | .00  |
| 37-37-65063 Jetter Tow FY13-14                     | .00                                      | 17,500                                  | .00                                       | .00   | .00   | .00  |
| 37-37-65067 PW1-Pick Up (Sewer)                    | .00                                      | .00                                     | 10,000                                    | .00   | .00   | .00  |
| 37-37-65068 Police Vehicle Lease                   | .00                                      | .00                                     | 21,000                                    | .00   | .00   | .00  |
| 37-37-65069 Police Vehicle-Used                    | .00                                      | .00                                     | 5,000                                     | .00   | .00   | .00  |
| <b>Total CAPITAL OUTLAY:</b>                       | <b>10,059</b>                            | <b>38,450</b>                           | <b>182,875</b>                            | <b>.00</b>                                  | <b>.00</b>                                    | <b>.00</b>                                 |
| <b>TRANSFERS OUT</b>                               |  |   |   |   |   |  |
| 37-37-66010 Transfer to Capital/Vehicle            | .00                                      | .00                                     | .00                                       | 55,520                                      | 55,520  | 55,520                                     |
| <b>Total TRANSFERS OUT:</b>                        | <b>.00</b>                               | <b>.00</b>                              | <b>.00</b>                                | <b>55,520</b>                               | <b>55,520</b>                                 | <b>55,520</b>                              |
| <b>Total REVENUE:</b>                              | <b>10,059</b>                            | <b>38,450</b>                           | <b>182,875</b>                            | <b>55,520</b>                               | <b>55,520</b>                                 | <b>55,520</b>                              |
| <b>VEHICLE REPLACEMENT FUND Expenditure Total:</b> |  |   |   |   |   |  |
|  | <b>10,059</b>                            | <b>38,450</b>                           | <b>182,875</b>                            | <b>55,520</b>                               | <b>55,520</b>                                 | <b>55,520</b>                              |
| <b>Net Total VEHICLE REPLACEMENT FUND:</b>         | <b>195,928</b>                           | <b>164,438</b>                          | <b>.00</b>                                | <b>.00</b>                                  | <b>.00</b>                                    | <b>.00</b>                                 |

ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                          |                            | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|----------------------------|--|---|---|---|---|--|
| <b>UNEMPLOYMENT FUND</b>               |                            |  |   |   |   |   |  |
| 18-18-40005                            | Fund Balance               | 17,373                                   | 30,153                                  | 37,063                                    | .00   | .00   | .00  |
| 18-18-40510                            | Interest                   | 107                                      | 191                                     | 140                                       | .00   | .00   | .00  |
| 18-18-40710                            | Transfer from General Fund | 5,980                                    | 3,300                                   | 569                                       | .00   | .00   | .00  |
| 18-18-40711                            | Transfer from Street Fund  | 2,000                                    | 600                                     | 670                                       | .00   | .00   | .00  |
| 18-18-40712                            | Transfer from GF-Police    | .00                                      | 4,500                                   | 4,663                                     | .00   | .00   | .00  |
| 18-18-40713                            | Transfer from GF-Library   | .00                                      | 550                                     | 598                                       | .00   | .00   | .00  |
| 18-18-40714                            | Transfer from GF-Ofest     | .00                                      | 485                                     | .00                                       | .00   | .00   | .00  |
| 18-18-40715                            | Transfer from GF-Court     | .00                                      | .00                                     | 27  | .00   | .00   | .00  |
| 18-18-40716                            | Transfer from Parks        | .00                                      | .00                                     | 46  | .00   | .00   | .00  |
| 18-18-40758                            | Transfer from Water Fund   | 2,600                                    | 1,600                                   | 1,761                                     | .00   | .00   | .00  |
| 18-18-40760                            | Transfer from Sewer Fund   | 4,500                                    | 1,750                                   | 1,705                                     | .00   | .00   | .00  |
| Total REVENUE:                         |                            | 32,560                                   | 43,129                                  | 47,242                                    | .00   | .00   | .00  |
| <b>PERS SVC &amp; MAT SVC COMBINED</b> |                            |  |   |   |   |   |  |
| 18-18-63010                            | Unemployment Benefits      | 2,407                                    | 5,313                                   | 47,242                                    | .00   | .00   | .00  |
| Total PERS SVC & MAT SVC COMBINED:     |                            | 2,407                                    | 5,313                                   | 47,242                                    | .00   | .00   | .00  |
| Total REVENUE:                         |                            | 2,407                                    | 5,313                                   | 47,242                                    | .00   | .00   | .00  |
| UNEMPLOYMENT FUND Expenditure Total:   |                            | 2,407                                    | 5,313                                   | 47,242                                    | .00   | .00   | .00  |
| Net Total UNEMPLOYMENT FUND:           |                            | 30,153                                   | 37,816                                  | .00                                       | .00   | .00   | .00  |

# Debt Service Fund

Bancroft Sinking Fund..... 85

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ADOPTED BUDGET FY 14-15  
Periods: 07/14-14/15

| Account Title                            |                                | 2011-12<br>Actual<br>Second<br>Preceding | 2012-13<br>Actual<br>First<br>Preceding | 2013-14<br>Adopted<br>Budget<br>This Year | 2014-15<br>Proposed<br>By Budget<br>Officer | 2014-15<br>Approved<br>By Budget<br>Committee | 2014-15<br>Adopted By<br>Governing<br>Body |
|--|--------------------------------|--|---|---|---|---|--|
| <b>BANCROFT SINKING FUND</b>             |                                |  |   |   |   |   |  |
| 20-20-40005                              | Fund Balance                   | 514                                      | 6,769                                   | 9,799                                     | 6,863                                       | 6,848   | 6,848                                      |
| 20-20-40510                              | Interest                       | 13                                       | 45                                      | 35  | 35  | .00   | .00  |
| 20-20-40690                              | Street Assessments Receivable  | 5,242                                    | 3,515                                   | 3,000                                     | 3,500                                       | .00   | .00  |
| 20-20-40711                              | Transfer from Street Fund      | 8,000                                    | 7,000                                   | .00                                       | .00   | .00   | .00  |
| Total REVENUE:                           |                                | 13,769                                   | 17,328                                  | 12,834                                    | 10,398                                      | 6,848   | 6,848                                      |
| <b>MAT SVC</b>                           |                                |  |   |   |   |   |  |
| 20-20-60830                              | Interest Payable               | 221                                      | 175                                     | 141                                       | .00   | .00   | .00  |
| 20-20-60880                              | IF reserve                     | .00                                      | .00                                     | 5,834                                     | 3,398                                       | .00   | .00  |
| Total MAT SVC COMBINED:                  |                                | 221                                      | 175                                     | 5,975                                     | 3,398                                       | .00   | .00  |
| <b>DEBT SERVICE</b>                      |                                |  |   |   |   |   |  |
| 20-20-65004                              | Xfer to Sewer Res-Leo LID Int  | .00                                      | .00                                     | .00                                       | 152   | .00   | .00  |
| 20-20-65005                              | Xfer to Sewer Res-Leo LID Prin | 6,779                                    | 6,825                                   | 6,859                                     | 6,848                                       | 6,848   | 6,848                                      |
| Total DEBT SERVICE:                      |                                | 6,779                                    | 6,825                                   | 6,859                                     | 7,000                                       | 6,848   | 6,848                                      |
| Total REVENUE:                           |                                | 7,000                                    | 7,000                                   | 12,834                                    | 10,398                                      | 6,848   | 6,848                                      |
| BANCROFT SINKING FUND Expenditure Total: |                                | 7,000                                    | 7,000                                   | 12,834                                    | 10,398                                      | 6,848   | 6,848                                      |
| Net Total BANCROFT SINKING FUND:         |                                | 6,769                                    | 10,328                                  | .00                                       | .00   | .00   | .00  |

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# Capital Projects

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## City of Mt. Angel

### Capital Improvement Projects (CIP) for FY 2014-15

The FY 2014-15 Budget contains several capital improvement projects, funded through grants, reserves, fund transfers or operations revenue. By operations and system, highlights include:

#### **General Fund and General City Operations**

- The Ebner Park Phase I project will be carried over into FY 2014-15. The budget includes the remainder of funding necessary to complete this project. It will remain in the Park Improvement Fund so that the expenses for this Oregon State Parks grant-funded project can be tracked. (In future years, decisions can be made about retaining this fund for other park capital projects or eliminating it.) The budget for this project in FY 2013-14 was set at \$343,360, including \$194,688 from the grant, \$48,672 for the required local match and \$100,000 for irrigation.

The current budget estimate for this project is \$560,758 which reflects \$38,120 in expenditures in FY 2013-14 and \$522,638 in projections for FY 2014-15. The projections include the designer's estimate based on the final (100%) design drawings for the project (\$512,638) and the cost to administer the bidding process (\$10,000) by the City Engineer. Bids for this project are due in mid-May 2014. It is worth noting this budget estimate does not include contingency for the two 'add alternates' in the bidding documents. The presumption is that these would be considered if the project bids came in under the design estimate. If the winning bid does not come in under the estimate and/or the City chooses to accept one or both of them, then additional funding will be needed to fill the gap. For now, the sources of funding for the known gap are General Fund net revenues (i.e. fund balance) and contingency.

- The Capital Improvement Fund now contains programs for technology, vehicle and building replacement and is funded from transfers from the General Fund and the utility funds. The proposed amounts for FY 2014-15 include: \$27,297 for technology, \$104,215 for vehicles and \$342,118 for buildings, specifically a new City Hall. A breakdown of these amounts and proposed expenditures can be found in the Capital Improvements section of this budget.
- The Park SDC (System Development Charge) fund includes a budget of \$3,021 for improvements that add capacity to the city's park system.

#### **Water System**

- The Water Utility Fund includes \$15,000 for general system improvements.
- The Water Utility Reserve Fund includes \$186,000 and \$183,000 to complete the Railroad Avenue and N. Pershing Street waterline projects, respectively. These were budgeted in full in FY 2013-14 and these amounts are simply a carry forward into the new fiscal year from amounts expected to be unspent in FY 2013-14. The budget also includes \$5,800 for the Aquifer Storage and Recovery (ASR) grant match should that joint grant request with the City of Silverton be approved by the Oregon Water Resources Department. Finally, the budget includes a transfer of \$100,000 as a seed contribution by the water utility to a new City Hall.

- The Water Utility SDC Fund includes a budget of \$412,423 for water system improvements that add capacity to the system. The money is not programmed for any specific project.

### **Sewer System**

- The Sewer Utility Fund includes \$20,000 for general system improvements, \$100,000 for infiltration and inflow (I&I) improvements (up from \$50,000 in FY 2013-14 per the new Wastewater Master Plan), and \$5,000 to complete the collection box screen cleaning project.
- The Sewer Utility Reserve Fund includes \$20,000 to continue the sewer lateral repair assistance program and a transfer of \$100,000 as a seed contribution by the sewer utility to a new City Hall.
- The Sewer Utility SDC Fund includes a budget of \$3,220 for sewer system improvements that add capacity to the system. The money is not programmed for any specific project. The City's new Wastewater System Master Plan, paid for with a Community Development Block Grant in 2013, recommends \$5 million in improvements in the collection and treatment systems over the next 20 years, many of which are capacity enhancing. The City Council should consider a sewer SDC (and sewer rate) increase in FY 2014-15 to fund, at least, the \$2.5 million in Priority 1 improvements that are recommended by the plan.

### **Street System**

- The Street Reserve Fund includes \$13,942 for street repair projects. This is an insufficient amount of money for any type of street improvement project, including any possible match for a Small City Allotment (SCA) grant from the Oregon Department of Transportation (ODOT). This amount does not enable the City to contemplate the Railroad Avenue improvement project which we'd hoped to be able to do with the SCA grant.
- Meanwhile, based on the design drawings (which the City Council authorized the City Engineer to develop), the new estimate for improving Railroad Avenue is approximately \$90,000. This work is included in the bid package for the waterline improvements as an additive alternate. Depending on the actual bids, we may choose to re-prioritize the budget to accomplish this project. It goes to bid in May, 2014.
- The Transportation SDC Fund contains a budget of \$18,000 for a Transportation Growth Management (TGM) grant match to update the City's Transportation System Plan. The balance in this fund, \$45,622, can be used for transportation system improvements that add capacity to the system.

### **Stormwater System**

- The Stormwater Utility Fund is new, created to recognize the need to eventually operate and maintain the city's stormwater drainage system. For the time being, the fund was capitalized with a transfer of \$1,000 from the General Fund.
- The Stormwater SDC Fund includes a budget of \$19,853 for stormwater improvements that add capacity to the system.

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**City of Mt. Angel**  
**Budget Calendar**  
**FY 2014-15**

| <b>Action</b>  | <b>Proposed Date</b>              |
|--|-----------------------------------|
| City Council goal setting  | Tuesday, January 11, 2014         |
| Department head budget meeting   | Tuesday, February 4, 2014         |
| City prepares DRAFT budget   | February - April                  |
| Publish legal notices in newspaper, in newsletter, on website and social media with key dates and opportunities for public input as part of budget process.                  | Per state budget law requirements |
| Proposed budget document available at City Hall and posted online  | Thursday, May 1, 2014             |
| Budget Committee meeting #1 – orientation, budget message and public hearings  | Thursday, May 8, 2014             |
| Budget Committee meetings – additional meetings <u>as needed and announced</u> to review funds, discuss amendments and make a recommendation on the budget and tax rate/levy | Through May 22, 2014              |
| City Council holds budget hearings/considers adoption  | Monday, June 23, 2014             |
| City Council adopts budget, makes appropriations, imposes and categorizes property tax<br>NOTE: Must be completed by June 30   | Monday, June 23, 2014             |
| Staff submits tax certification documents to Assessor  | By July 15, 2014                  |

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**City of Mt. Angel**

**Comprehensive Financial Management  
Policies**

**May 2014**

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## **I. PURPOSE**

These Comprehensive Financial Management Policies are the tools used to ensure that the City of Mt. Angel is financially able to meet its current and future service needs. The policies contained herein set a basis for both the financial planning, reporting and internal financial management of the city.

Municipal resources must be wisely used to ensure adequate funding for the services, operations, public facilities, and infrastructure necessary to meet immediate and long-term needs of the city. These policies safeguard the fiscal stability required to achieve the City Council's objectives and ensure the long-term financial health of the city.

These policies are adopted by City Council as the basic framework for overall financial management of the city, to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals.

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social well-being and physical conditions of the city.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential services, public facilities, utilities, and capital equipment.
4. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the city's residents.
5. Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and also to assure taxpayers and the financial community that the city is well managed and financially sound.
6. Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association, the Governmental Accounting Standards Board and other professional standards.
7. Fully comply with finance related legal mandates, laws and regulations including Oregon Revised Statutes and Oregon Budget Law.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls. These policies shall be reviewed every year as part of the annual budget preparation process.

## **II. OBJECTIVES**

1. To guide the City Council and management policy decisions that have significant fiscal impact.

2. To employ balanced revenue policies that provides adequate funding for services and service levels.
3. To maintain appropriate financial capacity for present and future needs.
4. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
5. To promote sound financial management by providing accurate and timely information on the City's financial condition.
6. To ensure the legal use of financial resources through an effective system of internal controls.
7. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
8. To promote cooperation and coordination with other governments and the private sector in financing and delivery of services.

### **III. MANAGEMENT OF FISCAL POLICY**

The City Administrator is responsible for overseeing the management of the city's fiscal policies and monitor compliance. If the City Administrator discovers a material variation from policy, the City Administrator shall report it in writing to the City Council in a timely manner. The report will explain the impact of the material variation on the City's operations, service levels and/or finances and substantive impact of all recommendations to changes in fiscal policy.

As a part of the City's annual budget document, the City Administrator's budget message will identify (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget. Fiscal policies and changes in policies will be approved by the City Council and adopted by resolution.

### **IV. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY**

The City will maintain accounting practices in accordance with state and federal law and regulations, and financial reporting that conforms to Generally Accepted Accounting Principles (GAAP). Provide for, prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

#### **1. Accounting Practices and Principles**

The City will maintain accounting practices in accordance with state and federal law and regulations, and annual financial reporting that conforms to GAAP as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. The City's monthly financial reports will be reported on the budgetary basis. At year-end, the general ledger and financials will be adjusted to

GAAP, and the annual financial reports and continuing disclosure statements will meet these standards.

2. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations. When staffing limitations require it, staff duties will be assigned to maximize a system of financial checks and balances.
3. Annual Audit
  - a. Pursuant to state law, the City will have an annual financial and compliance audit, and prepare financial statements based on the audited financial information. The audit will be performed by a certified public accounting (CPA) firm, licensed to practice as Municipal Auditors in the State of Oregon. The annual financial report, including the auditor's opinion and specific reports as required by Oregon state regulations, will be filed no later than six (6) months following the end of the fiscal year and will be presented to the City Council in that same time frame. The audit firm will also provide a Single Audit of Federal and State grants, when necessary. The Director of Finance will be responsible for establishing a process to ensure timely resolution of audit recommendations, if any.
  - b. As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, when the City issues bonds with a principal amount greater than \$1 million, the City will provide certain annual financial information to the Municipal Securities Rulemaking Board (MSRB). This will include any periodic materials event notices as required by the MSRB or SEC. This requirement allows investors to have current information about issuers in order to decide whether to hold, sell or buy securities on the secondary market.
4. Financial and Management Reporting
  - a. Monthly financial reports will be provided to the City Council, the City Administrator and department heads. These reports will include department revenues and expenditures actual to date with comparison to the budget. These reports will be distributed within thirty working days of the end of each month.
  - b. A goal of the City is to eventually prepare a comprehensive annual financial report subjected to independent audit and prepared in a format that conforms to the standards of the Government Finance Officers Association *Certificate of Achievement for Excellence in Financial Reporting*. The report shall be shared with the City Administrator, City Council, Budget Committee and the Secretary of State. In accordance with state law the report shall be distributed no later than December 31st of the following fiscal year.

## V. REVENUE POLICY

1. The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.

2. The City should take advantage of every revenue-generating opportunity authorized by Oregon Revised Statutes and the Oregon Constitution.
3. The City shall pursue an aggressive policy of collecting delinquent accounts, including the use of collection agencies as authorized by the City Council.
4. Charges for providing utility services will be sufficient to finance all operating, capital outlay and debt service expenses including operating contingency and reserve requirements. Rates will be adjusted as needed to account for major changes in consumption, capital improvements and cost increases.
5. System development charges will be established to pay for new capacity in infrastructure systems such as street, water, sewer, parks and stormwater facilities.
6. User fees and charges will be established for services provided that benefit specific individuals or organizations. User fees and charges will be set at a level sufficient to recover the full cost of service whenever practical to minimize subsidization by taxpayers. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation.
7. The City will maintain a current schedule of fees which will be reviewed annually and adopted by resolution.

## **VI. EXPENDITURE POLICY**

Expenditures will be controlled through appropriate internal controls, procedures, and regular monitoring of monthly budget reports. Management must ensure expenditures comply with the legally adopted budget. Each department head will be responsible for the administration of their department program budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department program budget for compliance with spending limitations.

1. The City Council will approve the budget by fund at the category or program level. Expenditures anticipated to be in excess of these levels require approval of a City Council resolution (i.e. supplemental budget process).
2. The City will follow the employee compensation practices that are consistent with the City's adopted Personnel Handbook and approved collective bargaining agreements.
3. The operation of city utilities and streets and city property maintenance must have adequate funds to procure needed supplies and parts.
4. The City will maintain a purchasing ordinance for public procurements and improvements and set expenditure authorization levels for city staff.

5. All expenditure invoices must be reviewed and approved by the City Administrator, and/or the appropriate department head before going to the City Council for review. Two signatures are required on city checks.
6. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.
7. Items costing \$5,000 or more, per item, will be budgeted and accounted as capital outlay and shall be tracked in the City's fixed assets records. Significant repair or maintenance that extends the useful life of existing assets will be included here provided the dollar threshold is met. The \$5,000 limit will apply to individual items unless a group of items are intended to function together as a unified system.

## **VII. CAPITAL IMPROVEMENT POLICY**

The City will prepare a five year Capital Improvement Plan (CIP) encompassing all city facilities annually with the budget. The CIP will be composed of projects identified in the City's adopted facility master plans (e.g. parks, sewer, stormwater, transportation, water.) The five year CIP will be incorporated into the City's budget and long range financial planning processes.

1. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital plant and equipment from current revenues when possible.
2. The City will determine the least costly funding method for its capital projects and will obtain grants, contributions and low cost state or federal loans whenever possible.
3. The City will establish capital equipment reserves to provide for funding of vehicles and equipment. The City will also establish major repairs and replacement reserves to provide for funding of major repairs and replacements.
4. The City may utilize "pay-as-you-go" funding for capital improvements when current revenues and adequate fund balances are available or when issuing debt would adversely affect the City's credit rating or put the City in violation of its debt limitation provision in the City Charter.
5. The City will consider the use of debt financing for capital projects under the following circumstances:
  - a. When the project's useful life will exceed the terms of the financing.
  - b. When resources are deemed sufficient and reliable to service the long-term debt.
  - c. When market conditions present favorable interest rates for city financing.

- d. When the issuance of debt will not adversely affect the City's credit rating, coverage ratios or City Charter limitation.
6. Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

## **VIII. OPERATING BUDGET POLICY**

The City will prepare an annual budget with the participation of all city departments. All budgetary procedures will conform to existing state and local regulations. Oregon Budget Law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund and 2) the total of all resources of the must equal the total of all expenditures and all requirements.

1. A Budget Committee will be appointed in conformance with the City Charter and state statutes. The Budget Committee's chief purpose is to review the City Administrator's proposed budget and recommend a budget and tax levy for the City Council to adopt.
2. The City budget will support City Council goals and priorities and the long-range needs of the city.
3. The City budget process will incorporate the proposed Capital Improvement Plan for the upcoming fiscal year.
4. Multi-year projections will be prepared in conjunction with the proposed budget to determine if adjustments in expenditures or revenues are needed.
5. The City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
6. The City will allocate direct and administrative costs to each fund based upon the cost of providing these services.
7. The City will take immediate corrective action if at any time during the fiscal year financial monitoring indicates that an operating fund's anticipated expenditures are expected to exceed its anticipated revenues
8. The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit only with approval of a plan to replenish the fund balance if it is brought down below policy level. (See Reserve Policy)
9. The City will work towards the goal of preparing a budget document which complies with the standards necessary to obtain the *Award for Distinguished Budget Presentation* from the Government Finance Officers Association (GFOA). The City will submit its budget for award consideration annually.

## **IX. LONG-RANGE FINANCIAL PLANNING POLICY**

The City will prepare a long term financial plan to promote responsible planning for the use of its resources. The long term financial plan will project revenues, expenditures and reserve balances for the next five years. The analysis will incorporate the City's approved Capital Improvement Plan.

Long term projections of revenues and expenditures will be realistic, conservative and based on best practices established by the Government Finance Officers Association.

## **X. DEBT MANAGEMENT POLICY**

1. Capital projects, financed through the issuance of bonds or other notes, will be financed for a period not to exceed the useful life of the project.
2. The City will use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
3. The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that can be funded from current resources.
4. All bond issuances and promissory notes will be authorized by resolution of the City Council.
5. The City will comply with all statutory debt limitations imposed by the Oregon Revised Statutes and the City Charter.
6. The City will maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.
7. The City will obtain and maintain a good credit rating.

## **XI. RESERVE AND CONTINGENCY POLICY**

Reserves and contingencies are an important indicator of the City's financial position and its ability to withstand adverse events. Maintaining reserves and contingencies are a prudent management practice. The following are examples of their use:

**Operating Contingency** – A budgetary account used to appropriate resources that can be used to address events or services needs that were unanticipated during budget development.

**Capital Asset Reserve** – A reserve established to accumulate resources that will be used to replace capital assets and to provide for major customer service enhancements, where procurement will be budgeted in a future year. The City will maintain equipment and infrastructure capital reserves sufficient to replace assets at the end of their useful lives.

**Debt Service Reserve** – A reserve established as a requirement of a bond covenant, or covenant in another debt instrument.

The City will maintain sufficient contingency and reserves in each fund to be able to:

1. Mitigate short-term volatility in revenue.
2. Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budget process.
3. Sustain city services in the event of an emergency.
4. Meet operating cash flow requirements before the collection of property taxes, grant proceeds and other operating revenues.
5. Meet major facility and equipment repair and maintain needs.
6. Meet future capital projects needs so as to minimize future debt obligations and burden on future citizens.

The City will maintain a contingency of no less than four months of total operating expenses for the General Fund and no less than two months of total operating expenses for the other operational (Sewer, Street and Water) funds. The City will also establish capital asset reserves to provide for the replacement of certain fixed assets as determined by the City Council.

In the event that reserves and contingencies decrease to levels below the levels established by this policy, the City will develop a plan to restore reserves and contingencies to the required levels.

## **XII. INVESTMENTS**

All city funds shall be invested to provide safety of principal and a sufficient level to meet cash flow needs. One hundred percent of all idle cash will be continuously invested in the Local Government Investment Pool maintained by the State Treasurer.

## **XIII. FIXED ASSET CAPITALIZATION POLICY**

The purpose of this policy is to establish standard procedures for capitalizing fixed assets to facilitate the identification, reporting and safeguarding of city assets in compliance with generally accepted financial reporting requirements.

### **Asset Value**

Capital assets are valued at their historical cost. In the absence of historical cost information, the asset's estimated historical cost will be assigned and used. Contributed capital is reported at fair market value or cost on the date the asset is contributed.

The historical cost of a capital asset includes the following:

- Cost of the asset
- Ancillary charges necessary to place the asset in its intended location (i.e. freight charges)
- Ancillary charges necessary to place the asset in its intended condition for use (i.e. installation and site preparation charges)
- Capitalized interest
- Any subsequent improvements that meet the qualifications listed below.

**Capitalization Threshold**

The City will capitalize all individual assets with a threshold of \$5,000 and has an estimated useful life of 5 years or more.

**Grouped or Networked Assets**

Individual assets that cost less than the capitalization threshold, but that operates as part of a network system will be capitalized in the aggregate, using the group method if the estimated average useful life of the individual asset is 5 years or more. A network is determined to be where individual components may be below the capitalization threshold but are interdependent and the overriding value to the City is on the entire network and not the individual assets. Examples include: computers, software licenses, new office furniture, etc.

**Depreciation Method**

Capitalized assets are depreciated using the straight line method in the Annual Financial Report. The City maintains a depreciation schedule for the General, Park Development, Street Fund, and all proprietary funds.

**Estimated Useful Lives**

The following guidelines are used in setting estimated useful lives for asset reporting:

|                          |               |
|--------------------------|---------------|
| Buildings & Improvements | 25 – 40 years |
| Land Improvements        | 10 – 20 years |
| Machinery and Equipment  | 5 – 10 years  |
| Vehicles                 | 5 – 10 years  |
| Utility Systems          | 25 – 40 years |
| Infrastructure           | 20 – 40 years |

**Improvements vs. Maintenance Costs**

With respect to asset improvements, costs at or over the capitalization threshold will be capitalized if:

- The estimated life of the asset is extended by more than 25%, or
- The cost results in an increase in the capacity of the asset, or
- The efficiency of the asset is increased by more than 10%, or
- Significantly changes the character of the asset, or
- In the case of streets and roads – if the work done impacts the “base” structure.

Improvements that do not meet these criteria would be expensed as repair and maintenance.

**Assets Below Capitalization Policy**

The City will report assets which do not meet the capitalization threshold on an inventory list to maintain adequate control and safeguard city property. Periodic audits will be performed to verify that items listed on the inventory report are still located on city property for city personnel use. Example: tools, small equipment, office equipment, public works supplies, etc. An annual inventory will be completed each year.

# City of Mt. Angel

## Fund Use Glossary FY 2013-14

| Fund                               | Restricted | Source  | Description   | Carrying Debt |
|------------------------------------|------------|---|---|---------------|
| <b>Bancroft Sinking Fund</b>       | Yes        | Payments on the Local Improvement District from surrounding property owners and Street fund   | This is an <i>interfund capital loan</i> for the LID on Leo Street from the Sewer Utility Reserve Fund. It started out as a loan from a bank (thus the name Bancroft Sinking Fund) but the City paid that loan off with an interfund loan to save on interest. This fund is <b>used to pay principal and interest on the Street LID (limited improvement district) for Leo Street.</b>  | Y             |
| <b>Capital Improvement Fund</b>    | Usually    | General Fund  | This fund is <b>used to save money for future major expenses</b> for the departments in the General Fund.   | N             |
| <b>General Fund</b>                | No         | Property taxes, intergovernmental, charges for services, Oktoberfest, fines, franchise fees   | This is an <i>operating fund</i> that is the main fund where money is collected and the funds are unrestricted. This fund is <b>used for many things throughout most City services</b> with the exception of water and sewer uses. New programs in this fund this year are: Community Development, Parks, and Retirement Reserve.   | N             |
| <b>Housing Rehabilitation Fund</b> | Yes        | This was funded through Community Development Block Grant Funds originally. <i>Money only comes into this fund when a homeowner pays back a loan.</i> | This fund serves as a <i>pass through</i> fund for the City's Housing Rehabilitation Loan Program. Currently there are 20 loans and the Mid-Willamette Valley Council of Governments manages these loans. This fund is <b>used to loan money out at no interest for home repairs in our community.</b> The money is paid back to the City and goes into this fund. Loan repayment dollars may be used to issue new housing loans. | N             |
| <b>Library Endowment Fund</b>      | Yes        | Donations   | Funds specifically donated for <b>use in the library.</b>   | N             |
| <b>Park Improvement Fund</b>       | No         | Reservations, rent, transfer from General Fund  | This fund is <b>used to pay for park capital projects.</b>  | N             |
| <b>Parks SDC Fund</b>              | Yes        | Park SDC fees   | This fund receives revenues assessed against new residential development can be <b>used only to pay for new park infrastructure or expansion.</b>   | N             |
| <b>Sewer Utility Fund</b>          | Yes        | Sewer Bill Payments   | This fund is <b>used for sewer operations, projects and maintenance.</b>  | N             |

| Fund                              | Restricted | Source   | Description   | Carrying Debt |
|-----------------------------------|------------|--|---|---------------|
| <b>Sewer Utility Reserve Fund</b> | Yes        | Sewer Utility Fund   | This fund is <b>used to save for sewer maintenance projects</b> . The loan for improving College Street was repaid in FY 2012-13 by the Street fund. Leo St. is also paid back into this fund.                            | N             |
| <b>Sewer SDC Fund</b>             | Yes        | Revenue into this fund is generated from SDC fees paid by new users connecting to sewer services, as their “buy-in” to the system. | The fund is <b>used to hold funds for expansion of the Sewer system</b> due to increased burden from new development. These funds can also be <b>used to develop and update master plans</b> of the system.               | N             |
| <b>Sewer Sludge Fund</b>          | Yes        | Transfer from the Sewer Utility Reserve Fund   | This fund was set up on FY 2012-13 to retain a reserve for the future need to dredge the sludge from the sewer lagoons.   | N             |
| <b>State Revenue Sharing Fund</b> | No         | State lottery funds  | These funds are currently <b>used to pay for long range planning, zoning inquiries and the School Resource Officer</b> .  | N             |
| <b>Stormwater Utility Fund</b>    | Yes        | None currently   | This is a new fund to maintain the stormwater system and provide for improvements.  | N             |
| <b>Stormwater SDC Fund</b>        | Yes        | Revenue from SDC fees paid by new users connecting to storm services, as their “buy-in”.   | This fund is <b>used to hold funds for expansion of the Storm system</b> due to increased burden from new development. These funds can also be <b>used to develop and update master plans</b> of the system.              | N             |
| <b>Street Fund</b>                | Yes        | Gas tax & transfers  | This fund is <b>used for maintenance and repairs to existing city streets as well as funding for streetlights</b> . Repayment for Leo St. also comes out of this fund.  | Y             |
| <b>Street Reserve Fund</b>        | Yes        | Street Fund & General Fund   | The Street Reserve Fund is <b>used to set money aside for future major</b> street projects.   | N             |
| <b>Transportation SDC Fund</b>    | Yes        | Revenue generated from fees paid by new development, as their “buy-in”.  | The Fund is <b>used to hold funds for expansion of the transportation system</b> due to increased burden from new development. These funds can also be <b>used to develop and update the transportation master plan</b> . | N             |
| <b>Unemployment Reserve Fund</b>  | No         | Transfers from other City Funds  | The City of Mt Angel is self-insured for unemployment claims. The Unemployment Reserve Fund is <b>used to set aside money for future unemployment claims</b> .  | N             |
| <b>Water Utility Fund</b>         | Yes        | Water Bill Payments  | This fund is <b>used for water operations, projects &amp; maintenance</b> .   | N             |

| Fund                              | Restricted | Source             | Description  | Carrying Debt |
|-----------------------------------|------------|--------------------|--|---------------|
| <b>Water Utility Reserve Fund</b> | Yes        | Water Utility Fund | This fund is <b>used to set money aside for future major</b> Water System projects. It is also used as contingency funds for unforeseeable system repairs.   | N             |
| <b>Water Utility SDC Fund</b>     | Yes        | Development Fees   | The fund is <b>used to hold funds for expansion of the water system</b> due to increased burden from new development. Revenue into this fund is generated from SDC fees paid by new users connecting to water services, as their “buy-in” to the system. These funds can also be <b>used to develop and update master plans of the system.</b> | N             |

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## City of Mt. Angel

### Budget Term Glossary

(Adapted from the 2009 Local Budgeting Manual published by the Oregon Department of Revenue. Oregon Revised Statutes (ORS) are referenced here and are available on line at [www.oregon.gov](http://www.oregon.gov)).

**Adopted budget.** Financial plan that is the basis for appropriations. It is adopted by the governing body (ORS 294.435).

**Ad valorem tax.** A property tax computed as a percentage of the assessed value of taxable property.

**Appropriation.** Authorization to spend a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

**Approved budget.** The budget that is approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406).

**Assessed value.** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

**Assessment date.** The date on which the value of property is set, January 1 (ORS 308.210, 308.250)

**Audit.** The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract (ORS 297.425).

**Audit report.** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.

**Budget.** Written document showing the local government's comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(4)].

**Budget committee.** Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the city (ORS 294.336).

**Budget message.** Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.391).

**Budget officer.** Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget (ORS 294.331).

**Budget transfers.** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**Capital outlay.** Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.352(6)].

**Capital projects fund.** A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

**Cash basis.** System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)]. The City of Mt. Angel uses cash basis accounting.

**Cash Carryover.** The accumulated unspent resources carried forward from the prior year into the next fiscal year. These can be used to support the appropriations for the next fiscal year.

**Consolidated billing tax rate.** The combined total of the billing rates for all taxing Districts in a code area. Does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

**Constitutional limits.** The maximum amount of tax on property that can be collected from an individual property in each category of limitation (Art. XI, sect. 11b, OR Const.).

**Contingency.** An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency. (ORS 294.352)

**Debt service fund.** A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

**Division of tax.** Division of tax refers to the process of and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

**Double majority.** A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

**Education category.** The category for taxes that will be used to support the public school system and are not used to pay exempt bonded indebtedness [ORS 310.150(2)].

**Encumbrance.** An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

**Enterprise fund.** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

**Equipment.** Capital expenses over \$1000. (City of Mt. Angel guideline; not defined by ORS).

**Estimate.** (v) To arrive at a rough calculation or an opinion formed from imperfect data. (n) The resulting amount.

**Excluded from limitation category.** The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(2)].

**Exempt bonded indebtedness.** 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the

approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(15)].

**Expenditures.** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis [ORS 294.311(16)].

**Fiscal year (FY).** A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

**Fund.** A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

**Fund balance.** The fund equity of government funds.

**Fund type.** One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1) and ORS 280.100].

**General fund.** A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

**General government category.** The category for taxes used to support general government operations other than schools that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)].

**Good Faith.** The standard for estimating budget resources and requirements. Good faith estimates are reasonable and are reasonably likely to prove accurate, based on the known facts at the time.

**Governing body.** County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

**Grant.** A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(19)].

**Interfund loans.** Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

**Interfund transfer.** Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. (ORS 294.450)

**Intrafund transfer.** Transfer from one existing appropriation category to another within the same fund. (ORS 294.450)

**Internal service fund.** A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis (ORS 294.470).

**Legal opinion.** The opinion as to legality rendered by an authorized official, such as the Oregon attorney general or city attorney.

**Levy.** (v) To impose a property tax. (n) Ad valorem tax certified by a local government.

**Liability.** Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

**Local government.** Any city, county, port, school district, education service district, community college, special district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipality or municipal corporation under ORS 294.311(25).

**Local option tax.** Voter-approved taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. It is limited to five years unless it is for a capital project, then it is limited to the useful life of the project or 10 years, whichever is less [Art. XI, section 11(4)].

**Maximum assessed value (MAV).** A constitutional limitation on the taxable value of real or personal property. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**Measure 5.** A constitutional amendment (Art. XI, section 11b) passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

**Measure 50.** A constitutional amendment (Art. XI, section 11) passed in 1997 that limits the growth in a property's assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

**Object classification.** A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(28)].

**Operating rate.** The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

**Ordinance.** A formal legislative enactment by the governing board of a local government.

**Organizational unit.** Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division) [ORS 294.311(30)].

**Personal services expenses.** Expenses related to the compensation of salaried employees, such as, health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

**Permanent rate limit.** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can change a permanent rate limit.

**Principal act.** The Oregon Revised Statutes that describe how a certain type of municipal corporation is formed and selects its governing body, and the powers it may exercise and the types of taxing authority that its voters may authorize.

**Prior years' tax levies.** Taxes levied for fiscal years preceding the current one.

**Property taxes.** Ad valorem tax certified to the county assessor by a local government unit.

**Proposed budget.** Financial plan prepared by the budget officer. All funds must balance. It is submitted to the public and the budget committee for review.

**Publication.** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government [ORS 294.311(34)].

**Real Market Value (RMV).** The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. For most properties, the value used to test the constitutional limits (ORS 308.205).

**Reserve fund.** Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment (ORS 294.525).

**Reserve for Future Expenditure.** An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law.

**Resolution.** A formal order of a governing body; lower legal status than an ordinance.

**Resource.** Estimated beginning funds on hand plus anticipated receipts (ORS 294.361).

**Sewer Sludge fund.** A new fund created in FY 2012-13 to set aside funds for the future need to dredge the ponds of the Mt. Angel wastewater treatment facility at a time undetermined.

**Special levy.** A special levy is an ad valorem tax, imposed for an urban renewal plan on the entire municipality that adopted the plan. It is not a result of a division of tax.

**Special revenue fund.** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

**Special payment.** A budget expenditure category for pass-through payments, grants made to other organizations and other one-time or unusual expenditures that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

**State revenue sharing.** A share of certain State revenues that is distributed to the City for general purposes as provided in this section. [Adapted from ORS 221.770]

**Supplemental budget.** A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax (ORS 294.480).

**Tax increment financing.** A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area by dividing the taxes of local governments.

**Tax on property.** Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].

**Tax rate.** The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

**Tax roll.** The official listing of the amount of taxes imposed against each taxable property.

**Tax year.** The fiscal year from July 1 through June 30.

**Trust fund.** A fund used to account for fiscal activities of assets held in trust by a local government.

**Unappropriated.** An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received.

**Unappropriated ending fund balance.** Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371, ORS 294.455,

## State of Oregon Department of Revenue

### Introduction to Oregon Local Budget Law

#### What is Local Budget Law?

Oregon's Local Budget Law is a series of statutes (ORS 294.305 to 294.565) that require local governments to prepare and adopt annual or biennial budgets following a very specific process. Local Budget Law does several things:

- It sets standard procedures for preparing, presenting, and using budgets for most of Oregon's local governments.
- It encourages citizen involvement in the preparation of the budget before it's formally adopted.
- It gives a method for estimating expenses, resources, and proposed taxes.
- It provides a way of outlining the programs and services provided by a local government, and the fiscal policy used to carry them out.

#### What is a budget?

A budget is a financial plan containing estimates of revenues and expenditures for one fiscal year or biennium.

#### When does a fiscal year or biennium start and end?

A fiscal year begins on July 1 and ends on the following June 30. Local governments may also choose to budget on a biennial basis. A biennium is a 24-month period beginning on July 1 of one calendar year and ending on June 30 of the second calendar year following. See the *Local Budgeting Manual* for more information about biennial budgeting.

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#### The budget officer

##### Who can serve as the budget officer?

Each local government that is subject to Local Budget Law must have someone designated as its budget officer. The budget officer may be appointed by the governing body or designated by charter or ordinances. An employee or officer of the local government may serve, or the governing body may appoint someone not otherwise affiliated with the local government. The budget officer does not have to live within the boundaries of the local government, unless required by the local government's charter. The budget officer can't serve simultaneously as an appointive member of the budget committee.

##### What are the responsibilities of the budget officer?

The budget officer must present a balanced budget to the budget committee. The estimates of resources and expenditures must be made in "good faith." The budget officer is responsible for timely publishing of all notices required by Local Budget Law. Most budget officers are also responsible for monitoring budget expenditures during the budget year and arranging for the governing body to make any budget changes required after adoption. The budget officer is under the supervision of the executive officer or the governing body of the local government.

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#### Budget funds

##### What is a budget fund?

A budget fund is a fiscal and accounting entity used to record financial resources and an equal amount of expenditures and other requirements related to specific activities or objectives.

**What is a general fund?**

A general fund contains the estimates of the revenues and expenditures needed to run the daily operations of the local government such as wages, supplies, rent, and utilities.

**What is a special revenue fund?**

A special revenue fund accounts for money that must be used for a specific purpose. You must set up a special revenue fund when required by law, or by other agreement. If you receive a special purpose grant or impose a special purpose local option tax, you probably need a special revenue fund.

**What is a capital project fund?**

A capital project fund records expenditures to build or acquire capital facilities, such as land or buildings. It is a type of special revenue fund. A capital project fund is needed only while a project is under way. Once the building is built or the land or other asset acquired, the fund is closed. The money for this type of fund usually comes from the sale of general obligation bonds, a special local option tax, or a grant.

**What is a debt service fund?**

A debt service fund most often records the repayment of bonds. In the case of some general obligation bonds, the money for the fund can come from a special property tax levy. The expenditures in the fund pay the bond principal and interest payments. Taxes dedicated to repay bonds cannot be used for any other purpose. You must set up a debt service fund if you levy property taxes that are outside your permanent rate limit to pay the principal and interest on general obligation bonded debt.

**What is a trust and agency fund?**

A trust and agency fund accounts for money for a specific purpose that you hold in trust for someone else. For example, bequests or donations may be given to you with the provision that the interest income be used to aid the library, cemetery, or park system. You would budget the principal and the interest it earns in a trust and agency fund.

**What is a reserve fund?**

A reserve fund accumulates money to pay for any service, property, or equipment that your local government can legally perform or acquire. It functions as a savings account. A resolution or ordinance of the governing body is needed to set up a reserve fund. The reserve fund must have a specific purpose, such as the purchase and repair of road maintenance equipment. Once money is placed in a reserve fund, it can only be spent for the specific purpose of the fund. Purchases are made directly out of the reserve fund. At least every 10 years, the governing body must review the fund and declare whether or not the fund is still needed.

**What is an enterprise fund?**

An enterprise fund records the resources and expenses of acquiring, operating, and maintaining a self-supporting facility or service, such as a parking garage or swimming pool. A separate enterprise fund allows you to compare the revenue from the fees to the cost of operating the facility.

**What is a contingency fund?**

This is a trick question. There is no such thing as a contingency **fund**. You may budget an operating contingency **line item** within any operating fund. But you cannot have a stand-alone fund for contingencies.

## Preparing the proposed budget

### Are there forms for preparing a budget?

The estimates of resources and expenditures for the coming year are recorded on forms called budget detail sheets. There are different forms for the different types of funds. You can download the forms or call 503-945-8293 to order paper copies of the forms. These detail sheets meet all the requirements of the law. Many budget officers prefer to create their own budget detail sheets in a spreadsheet or accounting program. If you decide to do this, follow the formats we provide to ensure that your budget complies with statutory requirements.

School districts use a budget detail format required by the Department of Education. This format contains the same elements as the detail sheets for other local governments, but the columns are arranged in a different order.

### Why must a budget show amounts for multiple years?

The law requires that the budget show a short history of each fund for a basis of comparison. The detail sheets have columns where the actual resources and expenditures for the prior two years are shown. There is a column that shows the current year's budget. There are three columns for the budget for the coming year, as it goes through the process of being proposed, approved and adopted.

### Where do I find the actual data?

The figures for the two "actual" columns come from your "in-lieu of audit" report, audit review, or audit report. See ORS 297.435 to determine which type of audit you need.

### Where do I find the data for "Adopted Budget This Year"?

This data is found in your budget detail sheets for the current year. Use the numbers in the far right column, "Adopted by Governing Body." If you've done a supplemental budget during the current year, make those changes to the adopted numbers.

### Why are there three columns for the budget for the coming year?

All of the budget detail sheets have columns to record the progress of the budget as it moves through the various required phases.

- The "Proposed by Budget Officer" column is where the budget officer shows the proposed budget estimates. The budget committee uses this column as the starting point for its work.
- The "Approved by Budget Committee" column is where the budget committee decisions are recorded. The numbers may be the same as the proposed budget or they can differ greatly.
- The last column, "Adopted by Governing Body," records the final decisions of the governing body. This column contains the final adopted budget figures.

### What are the detail sheets for the various types of funds?

- For the general fund, the detail sheet LB-20 shows the estimated resources, and the LB-30 shows the estimated expenditures and other requirements. The LB-31 provides additional room for more line items if needed.
- The LB-10 form can be used for special revenue, capital project, enterprise, or trust and agency funds.
- The LB-11 is for reserve funds.
- The LB-35 is for debt service funds. The LB-36 provides room for listing more bond levies if needed.

## Budget resources

### What are some common fund resources?

Most funds have an ending balance—money left unspent or unobligated—at the end of each fiscal year. The following year, this becomes the "**available cash on hand**" if you are on the cash basis of accounting, or the "**net working capital**" if you are on the accrual basis of accounting. Estimate how much of this beginning fund balance will be available on July 1. Include money that is held in a savings account, certificate of deposit, or other investment instrument, as well as your checking account balance.

If your local government has the authority to levy **property taxes**, they are a budget resource.

Each fund that includes a property tax as a resource should also show a resource called "**previously levied taxes.**" Previously levied taxes are the taxes that aren't collected in the year they are billed. They are received in subsequent years as the county tax collector pursues collection of delinquent accounts. Use the actual amounts received in past years to help you make your estimate of previously levied taxes.

Another resource is "**interest earned.**" Local governments must place their money in some type of interest-bearing account. If there is money in a fund during the year, then the interest earned on that money is a resource for the fund. Estimate what you think those interest earnings will be. If you have the money from more than one budget fund commingled in the same bank account, you will need to allocate the interest earnings (which are reported by the bank as a lump sum) among the various budget funds.

**Fees or assessments** for services you provide can be resources.

**Revenue sharing money** sent to counties and cities by the state is a resource.

**Grants, gifts and endowments** provide resources for many local governments.

If you have used equipment or property that will be sold in the upcoming fiscal year, the **proceeds from the sale** would be a resource.

A budgeted **transfer** from one fund to another is a resource to the receiving fund.

### How do we budget for grants that we haven't received yet?

If you have applied for a grant, you may include that money as a resource, even if it hasn't been awarded yet. Alternatively, your policy may be to wait until after grants have been confirmed to add the grant proceeds to your budget.

### Do fund expenditures and resources always have to balance?

Yes. The total resources must equal the total requirements in every fund. If there are more expenditures than there are resources, you must revise the budget until it's balanced. Don't be tempted to unrealistically inflate the estimated resources in order to balance. Instead, identify requirement items that can be reduced to balance the fund. The budget officer can provide the budget committee with information about the additional requirements that were not included in the proposed budget. It's the budget committee's responsibility to decide which requirements to add and which to reduce or eliminate to maintain balance. The budget committee may also decide to seek voter approval for additional local option tax or bond revenue to balance the budget.

## **Estimating the amount of taxes to be received**

**The budget detail sheets have a line for "taxes necessary to balance" or "taxes estimated to be received." Where does that number come from?**

The taxes **estimated to be received** next year can come from property taxes levied under a local government's permanent rate limit, from a local option tax approved by the voters, or from a debt service levy for certain bonds. Property tax revenue is considered the "balancing" resource. If other resources are sufficient to pay for the estimated expenditures, then no property taxes are needed.

**What is my local government's "permanent rate limit?"**

Property taxes are "ad valorem," which means they are determined according to the value of the property. A local government's permanent rate limitation is a constitutional limit on the tax rate it can impose annually to finance its operations. It is expressed as a tax rate, in dollars and cents per \$1,000 of assessed value. You can call your county assessor's office and ask them what your permanent rate limit is. There is also a listing of permanent rate limits in the local budget manual, Appendix D.

**If our permanent rate isn't enough to meet our needs, can we change it?**

Generally not. Your limit was computed as a result of Measure 50 (1997), as a percentage of the taxing authority your voters had approved at that time. You cannot change that now. If your local government merges or consolidates with another similar local government, your permanent rate limit will change. If your district dissolves, and then gets voter approval to reform, you can ask the voters for whatever rate limit you wish. The Legislature can also enact additional statutory limitations on top of your permanent rate limit, reducing the effective rate you can impose, but this is rare.

**How much revenue will we receive from taxes under our permanent rate limit?**

There are three steps to follow to estimate taxes to be received. The first step is to multiply your rate limit by the estimated assessed value in the coming year of the property in your local government's territory. This amount of taxes that your rate would raise must then be reduced for the loss due to the other constitutional limit, known as the Measure 5 limit. Finally, the result must be reduced again for the loss due to discounts and uncollectables. See the basic budgeting book or a more detailed explanation of these calculations.

**How do I determine the estimated assessed value of the property in my local government's territory in the coming year?**

Ask your county assessor. Usually an acceptable estimate can also be made by multiplying this year's value by 1.03. This method can be used because, generally, assessed values increase by about 3 percent per year.

**What is the Measure 5 limit?**

Measure 5, which became Section 11b of Article XI of the Oregon Constitution, limits the amount of property tax an individual property can pay. Taxes billed by local governments are categorized as "general government," "education," or "exempt from limitation." The general government category is generally for taxes imposed for non-education local governments and urban renewal agencies. The education category is generally for taxes imposed by school districts, education service districts, and community colleges. The unlimited category is usually for taxes imposed to repay general obligation bonds.

The limit for the general government category is \$10 per \$1,000 of real market value. The education limit is \$5 per \$1,000 of real market value. If the taxes extended against a property are more than allowed in either category, then the taxes in that category are reduced to the limit. This process is called "Measure 5 compression." Local option taxes are reduced first. If the taxes in the category are still too high, then the permanent rate taxes of all of the

taxing districts are reduced proportionately.

**How do I estimate Measure 5 compression loss?**

Ask your assessor for a copy of Table 4a from the annual Summary of Assessments and Levies (SAL) Report. This table shows your local government's assessed value, constitutional (compression) loss, and taxes actually billed in the current year. You can use the history of loss from several years to determine the average or trend of loss for your local government.

**What are losses from discounts and uncollectables?**

Oregon law grants a discount to taxpayers who pay their property taxes on time. If the full amount is paid by November 15, a three percent discount is granted. If two-thirds of the total amount is paid by November 15, a two percent discount is granted. Because of this discount, you will never receive 100 percent of the taxes billed.

Additionally, not all taxpayers pay their property taxes right away. The amounts not paid in the year billed are called "uncollectables" for that budget period. These uncollectables become the delinquent taxes that flow in later as "previously levied taxes."

Your county tax collector can tell you the county's annual collection percentage. A table of collection percentages can also be found in the annual Local Budget Law and Notice of property Tax forms booklet. The collection percentage tells you the percentage of current year taxes that are actually collected after the losses from discounts and uncollectables are subtracted. Multiply the amount of taxes billed after Measure 5 compression by the collection percentage to get the amount of **taxes estimated to be received** next year. **This is the number you use as the budget resource "taxes estimated to be received."**

**Do we have to levy our full permanent rate?**

No. The permanent rate is a limitation. That means you can levy anywhere **up to** the full permanent rate. If the amount that the permanent rate will raise, added to the amount of other resources that you expect to have is more than your total requirements, then the full permanent rate does not have to be levied. There is no penalty for imposing less than your full limit if you are a general government district. If you levy less than your full permanent rate one year, you can still levy up to the full limitation next year if it is needed. School districts may have their State School Fund grant reduced if they do not impose their full permanent rate.

**How do I estimate the taxes for our bonded debt levy?**

When your voters approve general obligation bonds, they also agree to repay those bonds with property taxes. The amount of tax that you impose each year for bonded debt payments is based on the amount of the principal and interest payments coming due during the budget year. These bonded debt levies are not subject to the limits of Measure 5, so a compression loss adjustment is not needed. But just like the permanent rate taxes, you need to compensate for the loss from discounts and uncollectables.

Take the total amount of principal and interest payments that must be made in the year for which you are budgeting. Add any amount required in the year after that for principal and interest payments that come due before tax revenue is distributed in November and December. This amount for the second year is budgeted as an "unappropriated ending fund balance" (UEFB) in the year for which you are budgeting now.

Subtract from that total all of the other resources available to the debt service fund, such as beginning fund balance, transfers, and interest earnings. Next, divide the total by the collection percentage for the county. The result is the amount of your debt service levy. **Example:**

|                    |               |
|--------------------|---------------|
| Principal          | \$57,000      |
| Interest           | 52,000        |
| UEFB               | <u>27,000</u> |
| Total debt service | \$136,000     |

|                       |                   |
|-----------------------|-------------------|
| Other resources       | <u>– \$42,500</u> |
| Taxes needed          | \$93,500          |
| Collection percentage | <u>÷ 0.96</u>     |
| Taxes to be imposed   | = \$97,396        |

Notice that in order to receive the \$93,500 you need in this example to pay the principal and interest, you must impose a higher amount; \$97,396. **The budget committee must approve this higher tax amount.** If the budget committee approves only \$93,500, you would receive only 96 percent of that (\$89,760 here), which wouldn't provide enough money to make the payments.

**Bonded debt taxes are always imposed as a dollar amount;** never a tax rate.

**We want to ask our voters for local option taxing authority. Where can we get help writing the ballot measure?**

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## Budget requirements

### How do I know what expenditures and other requirements to budget for?

Look at this year's budget and consider requests and information provided to you by the governing body, chief executive officer, and department heads. Each expenditure item should be estimated to the best of your ability. Expenditure items are grouped into "object classifications":

- **Personnel services** are wages, health and worker's compensation insurance premiums, Social Security taxes, and any other expenses that result from having employees.
- **Materials and services** include a wide range of expenses such as fire and liability insurance, utilities, building rent, office supplies, vehicle fuel and maintenance, and other routine operating expenses. This object classification also includes the cost of professional services, such as auditors or attorneys, for which you contract out.
- **Capital outlay** includes the purchase of items that are considered capital assets. Your governing body must decide how it defines a capital asset. Some local governments set a dollar limit while others use useful life, or a combination of the two. Capital outlay can include the purchase of land, buildings, vehicles, furniture, and other types of durable equipment.

There are other types of fund requirements that are not included in the object classifications just listed. These include:

- **Transfers to other funds.** The governing body may want to use some of the resources from one fund to pay for expenditures in another fund. To do this, a transfer of money is budgeted from the first fund to the second. The transfer is a requirement of the first fund. The actual expenditure is also a requirement of the fund receiving the transfer. The transfer amount becomes a budget resource in the receiving fund.
- **General operating contingency.** This money is budgeted for use during the year to deal with unexpected operating situations that cannot be specifically identified at the time you are preparing your budget.
- **Unappropriated ending fund balance.** This is how you budget to have a certain amount of money left in a fund at the end of the year for which you are budgeting. You may need to do this to ensure that your local government begins the following fiscal year with enough cash to operate until tax money or other revenues are received later in that fiscal year. The unappropriated ending fund balance becomes part of the cash on hand or net working capital to begin the next fiscal year. Money budgeted in an unappropriated ending fund balance can't be spent in the year it's budgeted that way, except under very limited circumstances.
- **Reserved for future expenditure.** You can budget an amount that is to be saved and carried forward beyond the year for which you are budgeting. This is money that is not expected to be spent, and so it is not appropriated, but it still must be shown in the budget.

**Is there a limit to the amount of money that can be budgeted in the contingency line item?**

No. But money must be moved out of the contingency line item to another object classification before you can spend it, and there is a limit on how much money can be moved out of contingency easily, using just a governing body resolution. No more than 15 percent of the total appropriations of the fund can be transferred out of contingency with a resolution. For example, if the total appropriations of the fund are \$100,000 (including \$20,000 for operating contingency), only 15 percent, or \$15,000, of the appropriation may be transferred out of contingency using a resolution. In this example, the remaining \$5,000 can be transferred out and spent only after you adopt a supplemental budget. The 15 percent is cumulative throughout the entire budget period. That is, it's 15 percent per year, not per resolution.

The size of the operating contingency should be based on past experience and on the purpose of the fund. Don't use it to cover up improper or lazy estimating practices, or as a "savings account." Funds where the costs can be accurately predicted, such as a debt service fund, cannot include a general operating contingency.

**What are the 'limited circumstances' in which an unappropriated ending fund balance can be spent?**

Generally, money budgeted as an unappropriated ending fund balance can be spent only in an emergency situation caused by a natural disaster or civil disturbance. See ORS 294.481.

**Is it possible to start the fiscal year "in the hole?" Should I budget a negative amount because we spent more in the previous year than we should have?**

No. Each year's budget is a new plan. You must never budget a negative resource. See OAR 150-294.361(1)-(B).

**The budget committee****What is the budget committee?**

The budget committee is a local government's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of district voters appointed by the governing body.

**Who can be appointed to the budget committee?**

Any registered voter of the local government except officers, agents, or employees of the local government.

**What about people who volunteer for other committees or commissions of the local government?**

That is a tricky question. The reason for having appointed members on the budget committee is to balance the influence of the governing body and fairly represent the interests of the public. If an appointed member of the budget committee brings with him or her a vested interest in one program or project at the expense of others, it could create a perceived conflict of interest. If other interested citizens are available and willing to serve, it might be better to appoint one of them instead. However, having said that, as long as the commission members are not employees or "agents" of the local government, the law does not prohibit them from serving on the budget committee also. An agent is one who has been given the authority to act for, or in place of, the governing body.

**Can the mayor's wife be appointed to the budget committee?**

Spouses of officers, agents or employees of the local government may serve as appointed members of the budget committee if they are qualified voters and not themselves officers, agents, or employees.

**How long do members serve?**

Appointed budget committee members have three-year terms. If you budget on a biennial basis, your appointed budget committee members have four-year terms. Terms should be staggered so that approximately one-third or one-fourth of the terms expire each budget period. Members may be re-appointed for successive terms. If a member resigns, becomes ineligible, or is unable to serve out their term of office, the governing body appoints a replacement to complete the term. There is no provision in the law for "alternate" members.

**What if no one will serve on the budget committee?**

If the governing body is unable to appoint qualified individuals to vacant positions, the budget committee may function with a reduced number of members. For example, if a five-member governing body, after making a good faith effort to seek qualified citizen members, can fill only three of the appointed positions, the budget committee can function with eight members rather than ten. A majority would then be five instead of six.

**What are the budget committee's main functions?**

In one or more public meetings, the budget committee meets to review, discuss, and possibly make changes to the proposed budget presented by the budget officer. In addition, in at least one of its meetings, the budget committee must hear and consider questions and comments from any member of the public who wants to discuss the proposed budget. Upon completion of its deliberations, the committee approves the budget and formally sets the tax rate or amount needed to balance the budget.

**What are the rules about budget committee meetings?**

Budget committee meetings are "public meetings" A quorum is required to conduct committee business. (A quorum is one more than half of the committee.) A majority of the budget committee membership is required to approve any motion. Minutes of each meeting are kept. It is important that the minutes are accurate because the budget process is required by law and you may need to document that your process was in compliance with state statutes. The approval of the final budget document and the rate or amount of tax to be imposed, in particular, should be in the form of motions with the vote count recorded in the minutes.

**Is the mayor a voting member of the budget committee?**

Usually, unless your city charter or ordinances say otherwise.

**When can the budget officer release the proposed budget to the budget committee members?**

You may give the proposed budget to the budget committee at any time prior to, or at the budget committee meeting where the budget message will be presented. This is the first budget committee meeting and prior public notice is required. When the proposed budget is released to the budget committee, it becomes a public document and must be made available to anyone who asks to see it.

**Can the budget committee meet and discuss the budget before the first meeting for which public notice is published?**

No. If the proposed budget is released before the first budget committee meeting, it is for the use of the individual budget committee members. The committee should not get together in person, by telephone, or via e-mail before the first public meeting to discuss or deliberate on the proposed budget.

Any deliberation on the proposed budget must take place at a properly advertised public meeting. One of the reasons Oregon uses the budget committee process is to ensure free public input and full disclosure of budget deliberations. To circumvent local budget law puts your local government and its property tax levy at risk. It is much better to abide by the spirit of the law and hold *all* discussions at public meetings.

**What sorts of things can the budget committee discuss before the first meeting for which notice is published?**

The committee can:

- Receive training on the budget committee process, calendar, expectations for committee members, etc.
- Discuss committee members' preferences for ground rules, rules of order, conduct of meetings, method of voting / reaching consensus, etc.
- Receive orientation on the organization and its various departments or programs and staffing, and on the activities or services provided by each.
- Receive orientation on the budget document, the fund structure and the types of activities or programs and expenditures made from each fund in the budget.
- Discuss the current year budget or prior year budgets, including what, in general, might be done differently next year.

### **What can the budget committee *not* discuss before the first meeting?**

- Specific estimates of revenue, expenditures or appropriation amounts associated with any fund, object classification or line item, resource or requirement.
- The question of whether to fund specific programs or expenditures.
- The question of whether to impose any specific tax levy, or the amount of any levy.

### **What sort of notice is required for the first meeting?**

Notification of the first budget committee meeting must be published in a newspaper of general circulation within the district, by first-class mail, or by hand delivery to every street address. See Chapter 8 of the Local Budgeting Manual for more detail on publication requirements.

### **Can we "post" the notice of the first budget committee meeting in a public place or on our website?**

Local Budget Law requires the notice be published two times in the newspaper, published one time in a newspaper and posted on your website, mailed by first class mail, or hand-delivered. If you choose to publish one time in a newspaper **and** post on your website, the newspaper notice must give the website internet address where the notice is posted. As long as you publish in one of those ways, you may also post the meeting information on your website or in a public place if you wish.

### **What if we can't hand-deliver or mail notice to each street address because our post office uses only PO boxes?**

If you publish by mail, you must send the notice to every street address, PO Box number, and Rural Route number in your district. Do the best you can. Document the situation and the steps you take to comply.

### **What happens at the first budget committee meeting?**

By the end of the first meeting, the budget committee should have elected a chair, adopted rules of order, received the budget message, received a copy of the budget, and set dates for any future meetings.

The budget committee may hear questions and comments from the public at the first meeting, or they may do so at a subsequent meeting.

### **What is the budget message?**

The budget message explains the budget. It gives the budget committee and the public information that will help them understand the proposed budget. The law requires the budget message to contain a brief description of the financial policies reflected in the proposed budget and explain the important features of the budget. For example, here is a sample passage from a budget message:

"The proposed budget contains a reserve fund for equipment purchases. Our policy is to set aside money each year from our operating revenues so there will be money available to purchase new equipment when the need arises. We

hope this reserve fund will provide for adequate equipment without having to ask our voters for additional taxes."

The budget message must also explain significant changes from the prior year's budget in revenues or appropriations and explain any major changes in financial policies.

### **Who prepares the budget message? Who reads it?**

The budget message is prepared by or under the direction of the chief executive officer or the chair of the governing body. It must be in writing so it can become part of the budget committee's records. It is delivered at the first meeting of the budget committee by the budget officer, the chief executive officer, or the governing body chair.

### **How many meetings are required?**

The number of budget committee meetings varies from year to year and with the unit of government. Some committees meet only once. Others may meet several times. Factors such as the size of the local government, detail in the budget or number of funds, the personalities of individual budget committee members, and the number of people who want to ask questions or make comments can result in various numbers of meetings.

### **What other information is available to the budget committee?**

The budget committee may demand and receive from any district officer or employee any information it requires during consideration of the proposed budget. The budget committee may also require such staff members to attend budget committee meetings. Such requests by the budget committee should be made through the chief administrative officer of the local government or the budget officer.

### **What is a quorum? What happens if we don't have a quorum at a budget committee meeting?**

A quorum is one more than half the total number of the members. If a quorum is not present, the members who are present may not discuss committee business, and no action may be taken. See Oregon's Public Meetings Law for more information.

### **What if we have a quorum, but cannot get a majority of the members of the budget committee to approve the budget?**

Any action by the budget committee requires approval by a majority **of the entire committee**. For example, if the budget committee has ten members, six are present at a meeting (a quorum), but only five of the six present agree with a motion to approve the proposed budget, then the motion does not pass. A majority of the entire committee (six in this example) is required. The total number of the budget committee is not reduced if one or more of the governing body positions is vacant. It is the responsibility of the budget committee to negotiate a budget and tax that is acceptable to a majority of its members.

### **Can the budget committee add or delete programs or services?**

Generally, the budget committee's role is not to directly establish or eliminate specific programs or services. Standards and budget parameters established by the governing body give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget which reflects the governing body's parameters. This proposed budget is what the budget committee considers during its meetings. Budget committee influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy. Having said all that, if a majority of the budget committee agree, they can add or delete funding for specific services. However, final authority for administration rests with the governing body, so they can make changes after the budget committee has approved the budget.

### **Can the budget committee determine how much an employee is paid?**

The budget committee does not approve specific personnel, employee contracts, or salary schedules, nor does it negotiate salary contracts.\* The budget committee may increase or decrease the total personnel services

expenditures in the proposed budget.

\*Exception: The county budget committee or the Tax Supervision and Conservation Commission approves changes in the salary of elected county officials. ORS 204.126.

**As a budget committee member, I think the budget officer is estimating too much for some expenditures, and we are wasting taxpayer money. Should I say something?**

If the budget officer is making the estimates in "good faith," he or she has not violated Local Budget Law. However you can certainly raise the issue. As a budget committee member, you have a responsibility to represent the public's interest and question any expenditure that seems excessive. You can argue for what you think is best in regard to how public monies are spent and try to convert a majority of the committee to your point of view. You may also testify at the budget hearing to try to influence public opinion.

**Can the Oregon Department of Revenue do something about this?**

No. ORS 294.490 prohibits the department from interfering with the fiscal policies of a local government except for obtaining compliance with Local Budget Law.

**Should we approve the property taxes as a rate or as an amount?**

Permanent rate taxes can be imposed as a rate per \$1,000 of assessed value, or as a dollar amount. Local option taxes must be imposed the same way as they were stated in the ballot measure in which the voters approved them, either as a rate or as an amount. Taxes for general obligation bonds are always imposed as a dollar amount.

The budget committee should approve the taxes in the same way (rate or amount) as the governing body intends to impose them.

**What is the advantage of approving taxes as a rate versus an amount?**

If you impose your permanent rate taxes as a rate, you will receive whatever amount of tax revenue that rate will raise when applied to the value of the property in your territory (after losses for Measure 5, discounts, and uncollectables). If the value goes up, your tax revenues go up.

If you impose your taxes as an amount, the county assessor calculates the rate per \$1,000 of assessed value necessary to raise exactly that amount. You are assured of receiving the amount you ask for, but forego any increase that you might have realized if values increase. However, if to balance your budget you need less than the full amount your permanent rate would raise, then the easiest way to ask for the exact amount you do need is to impose your taxes as a dollar amount. Remember to adjust for Measure 5, discounts, and uncollectables. You cannot ask for an amount in excess of the amount your permanent rate limit would raise.

**What happens after the budget committee agrees on the budget?**

After public input is received, and all issues are resolved to the satisfaction of a majority of the budget committee, the committee votes to approve the budget and the rate or amount of each tax levy. Approval of the taxes and the budget should be in the form of a formal motion, recorded in the minutes of the meeting. Sample motion to approve the budget and taxes:

"I move that the Sample District budget committee approve the 2007-2008 fiscal year budget and the property taxes it contains at the rate of \$4.2379 per \$1,000 of assessed value for operating purposes, at the rate of \$1.50 per \$1,000 for local option tax, and in the amount of \$97,396 for payment of bond principal and interest."

**Does the budget committee have any other duties?**

After the budget is approved and the tax levy rate or amount is established, the committee's work is finished as far as Local Budget Law is concerned. Local charters or policy may have additional duties. Some governing bodies

may reconvene the budget committee at a later date in the event a supplemental budget is needed. Sometimes budget committee members ask to join the governing body in any public meetings or appearances concerning the budget. Meetings of the budget committee like these may be called at the discretion of the governing body, but are not required by Local Budget Law.

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## **Publishing the hearing notice and budget summary**

### **After the budget committee has approved the budget, what is the next step?**

The governing body must publish a notice and hold a public hearing on the budget that was approved by the budget committee. The notice must include a financial summary of that budget.

### **Are there forms for publishing the notice of the budget hearing?**

- Education districts use Form ED-1.
- Community colleges use Form CC-1.
- Municipal corporations use Form LB-1.
- Urban renewal agencies use Form UR-1.

These forms and instructions for completing the forms can all be found in the Local Budget Law and Notice of Property Tax Forms booklets.

### **As part of the Notice of Budget Hearing, do we have to publish a summary of the general fund?**

You have to publish a financial summary of **all** of the funds in your **entire budget**. If all you have is a general fund, then the only fund you need to summarize is the general fund. If you have several funds, combine the amounts in all funds for the summary.

### **What if we publish the budget summary and then discover an error in the numbers?**

Some publication errors, such as typographic and arithmetic errors, or failure to publish within the required time period, can be corrected. See ORS 294.451 for an explanation of what can be corrected and the process for doing so.

If your error is of another kind, to be fully compliant with the law you must republish a corrected summary (just those funds that were wrong). If it is necessary to reschedule the budget hearing because of the time it takes to publish a corrected summary, you must also publish the hearing notice portion of the form.

### **Can we "post" the notice of the budget hearing?**

If your total estimated expenditures are \$100,000 or less (\$200,000 for a biennial budget) and there is no newspaper published in the territory of your local government, you can post the hearing notice and financial summary in three conspicuous places in the area for 20 days before the hearing date.

### **We are subject to the jurisdiction of the Multnomah County Tax Supervising and Conservation Commission. What notice do we have to publish?**

Not less than five days and not more than 30 days before the date of the hearing, publish a notice stating:

- The date, time and place of the hearing;
- The place where the complete budget document is available during regular business hours for inspection by the general public;
- Total budget requirements and taxes to be levied;

- Changes in the amount or rate of proposed ad valorem property taxes; and
- The place where copies of the complete budget or parts of the complete budget may be obtained.

**Can we hold the budget hearing the same night that the budget committee holds its first meeting?**

No. The notice of the budget hearing must include a summary of the budget approved by the budget committee. The notice must be published between five and 30 days before the hearing. Therefore it is impossible to hold the hearing the same date as the budget committee meets and approves the budget.

**I published my budget hearing notice (LB-1) showing the hearing as being on a certain day. Then we had to postpone the hearing for a week. What do I do now?**

At least five days before the new date, publish a revised notice. Only the notice portion of the form is required, not the financial summary.

**The governing body**

**At the budget hearing and afterward, what action does the governing body take?**

At the public hearing, the governing body must hear questions or comments from any person who wishes to speak about the approved budget. The governing body can adopt guidelines for the conduct of the hearing, as long as every member of the public is treated equally.

If no members of the public attend or wish to speak, the hearing may be adjourned.

Following the hearing and no later than June 30, the governing body must adopt the budget, make appropriations, set the property tax levy rate or amount, and categorize each levy as to its Measure 5 category. If taxes are imposed, the governing body must certify the tax to the county assessor no later than July 15.

**Can the governing body change the budget that was approved by the budget committee?**

After the budget hearing, the governing body may make additional adjustments to the budget that was approved by the budget committee. Expenditures and taxes can be reduced. The amount of the estimated expenditures for any fund may not be increased more than \$5,000 or 10 percent, whichever is greater, unless a summary of the revised budget is again published and another public hearing is held. In addition, the amount or rate of property tax may not exceed the amount or rate that was approved by the budget committee unless the governing body publishes the revised budget again and holds a second public hearing. Remember that the second hearing can occur not less than five days or more than 30 days after the re-publication.

**If the governing body increases expenditures by more than 10 percent do we have to re-publish the entire budget or just those funds that were changed?**

Yes. The publication form no longer requires a summary of each fund. Instead, the form shows a summary of the entire budget. So it is not possible to publish just a summary of the funds that were changed. However, it is probable that only a few of the numbers on the form will change, so much of the original information can be re-used.

**Can the governing body change the budget approved by the budget committee in ways that the budget committee does not approve?**

The governing body has that right.

### **What if we can't adopt our budget before June 30?**

Local Budget Law makes no provision for not having an adopted budget in place by the beginning of the new fiscal year. ORS 294.100 makes it unlawful for any public official to spend public money without the authority established by an adopted budget. Any who do so are at risk of a civil suit by the district attorney or any taxpayer and being ordered by the court to repay the money from their own pocket. Additionally, you must adopt the budget, make appropriations, and levy and categorize taxes before you can certify your taxes to the assessor. The deadline for tax certification is July 15 unless the assessor grants an extension.

If you fail to adopt your budget by June 30 it is still important to follow the other provisions of Local Budget Law. You should still timely publish all notices, hold all required hearings, etc., even if you missed the June 30 deadline.

### **What are appropriations?**

The governing body must pass a resolution or ordinance to appropriate all of the budgeted expenditures in every fund. An appropriation is what gives public officials the authority to spend public money. An appropriation is a limitation on how much can be spent and on what it can be spent for. It is unlawful to make any expenditure without appropriation authority to do so. A public official who does so is at risk of a civil lawsuit under ORS 294.100. If found guilty, the official could be ordered to pay back the money out of their own pocket.

### **Are there certain categories of appropriations that must be used?**

Yes. The lawful appropriation categories for general governments (found in ORS 294.456) are: personnel services, materials and services, capital outlay, interfund transfers, debt service, special payments, and operating contingency. School districts appropriate by the "function" codes in ODE's *Budgeting and Accounting Manual*. Community colleges can appropriate in several different ways. They can appropriate by instruction, instructional support, student services, community services, college support services, interfund transfers, debt service and operating contingencies; or by the function codes used by school districts; or by program and the object classifications used by general governments, above. All appropriations must be in one or the other of these categories. Categories such as "other" or "miscellaneous" are not lawful.

### **What about reserves for future expenditure and unappropriated ending fund balance? How are they appropriated?**

Those items are not intended to be spent in the year in which they are budgeted that way. Therefore, they should not be appropriated.

### **We have always budgeted for "miscellaneous expenses" that cannot be specifically identified at the time we are preparing our budget. What appropriation category are they in?**

In an operating fund, that sort of requirement is correctly budgeted and appropriated as an operating contingency. Other funds should not contain such requirements.

### **In which category is our "rainy day fund" appropriated?**

Under Local Budget Law, if you want to set aside savings for the future, the correct way to do it is to establish a reserve fund or a reserve amount in an operating fund. Any monies that you do not have an immediate need for and that you wish to save for the future should be budgeted as "reserved for future expenditure." Such a line item is not appropriated, because you do not intend to spend it. Should a need arise during the fiscal year, there are ways under Local Budget Law to change your budget and appropriate the money at that time.

### **What is meant by "categorizing the tax?"**

Measure 5, passed by Oregon voters in 1990, became Article XI, section 11b of the Oregon Constitution. It limits the amount of property tax a property can pay to \$5 per \$1,000 of real market value for education, and to \$10 per \$1,000 of real market value for all other government purposes. Tax levies to pay debt service on certain bonded

indebtedness are exempt from these limitations. So the three Measure 5 categories are "education," "general government," and "exempt from limitation." The governing body of every local government that imposes a property tax must adopt a resolution or ordinance that states which of the Measure 5 categories each of its tax levies is in. In other words, the resolution categorizes the tax for purposes of Article XI, section 11b.

Note that some general government entities also levy taxes that will be used for education, or vice versa. If you split your levy between two categories, the portion used for each category must be categorized and certified to the assessor separately, so the Measure 5 limits can be accurately calculated.

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## **Certifying your tax levy to the county assessor**

### **What documents do I have to file with the county and state?**

A local government that **levies a property tax** and that **is subject to Local Budget Law** must file **two** copies of the following with the county assessor (of every county in which the district is located) by July 15:

- The notice of property tax and certification, Form LB-50, ED-50, or UR-50;
- The governing body resolutions adopting the budget, making appropriations, imposing the tax, and categorizing the tax for the purposes of Article XI, section 11b (Measure 5); and
- Any new ballot measure approving taxing authority that is being imposed for the first time.

A local government that does **not** levy property tax and that **is** subject to Local Budget Law must submit two copies of the resolutions adopting the budget and making appropriations.

A local government that **does** levy a property tax, but that is **not** subject to Local Budget Law must submit two copies of the LB-50 and two copies of the resolution imposing and categorizing the tax.

A school district must also submit a copy of its complete budget document to the education service district and the Department of Education by July 15.

Every local government must also submit a copy of its complete budget document to the county clerk by September 30.

Unless specifically requested, please do **not** send a copy of your complete budget document to the county assessor or to the Oregon Department of Revenue.

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## **Changing the budget during the fiscal year**

### **We have money budgeted that we want to use in a different way. How do we make that money available where it is needed?**

- You can spend money in an appropriation category for anything in that same fund and appropriation category without changing your budget, as long as you do not exceed the appropriation amount.
- A resolution by the governing body can transfer money from one appropriation category in a fund to another *existing* appropriation category in the same fund or in another fund. See ORS 294.463.
- If a fund is no longer needed, it can be closed and the money transferred to the general fund by governing body resolution. See ORS 294.353.
- A supplemental budget can transfer money between other funds or create new appropriation authority. See ORS 294.471.
- Money can be loaned from most funds to another fund by governing body resolution. See ORS 294.468.

### **What is a supplemental budget?**

A supplemental budget is the primary way in which to change the adopted budget during the fiscal year. Most often a supplemental budget is necessary when an occurrence, condition, or need arises that was not known at the time the budget was adopted, or when additional funds are made available after the budget is adopted.

### **What is the process for adopting a supplemental budget?**

The procedures for adopting a supplemental budget are similar to those for the annual budget, although the budget committee need not be involved. If estimated expenditures in any fund are being changed by more than ten percent, these procedures include a public hearing. A notice and summary of the changes in any fund that is changing by more than 10 percent are published five to 30 days prior to the hearing. If the change is 10 percent or less, the supplemental budget can be adopted at a regular meeting of the governing body, with a notice of that meeting published not less than five days before. The notice must include a statement that a supplemental budget will be considered. See ORS 294.471 for more information on the process.

### **We adopted one supplemental budget and now we need another. When we determine the process to use for the second supplemental budget, is it 10 percent of the budget as it is now, after the first supplemental budget, or 10 percent of the original budget?**

The 10 percent is from the budget as last amended. If expenditures change by more than 10 percent from the amount in the most recently adopted budget, a hearing is required.

### **What does a supplemental budget look like?**

It is a revised version of your original budget. It should show the new amounts for any resource items or expenditure categories that are being changed or added. The resolution or ordinance adopting the supplemental budget should state the new amounts for each revised item. You may also need a resolution making additional appropriations. The appropriation should be to the same level of detail as your original budget for the category of expenditure that is changing.

Example: "The Board hereby adopts a supplemental budget to increase general fund resources line 1 "Cash on Hand" by \$500 to a new total of \$40,500, and to increase general fund expenditure line 20.1.5 "Vehicle Fuel" by \$500, for a new total of \$1,750 for that item, a new general fund total of \$300,000, and a new total budget of \$400,000. The Board hereby appropriates the additional \$500, for a new total appropriation in general fund materials and services of \$20,500."

### **When we publish notice of a supplemental budget, do we need to publish the entire budget?**

No. You only need to publish a summary of the changes in those funds that are being changed by more than 10 percent. There is a form for publishing the notice in the Local Budget law and Notice of Property Tax Forms booklets..

### **Are there situations in which we don't have to do a supplemental budget in order to change the adopted budget?**

Yes, several. ORS 294.338 lists exceptions to Local Budget Law in which the governing body can change the adopted budget without a supplemental budget. The most common are an unexpected grant for some specific purpose or an unforeseen occurrence that requires the expenditure of nontax monies.

Other situations in which a supplemental budget is not required are found in ORS 294.471 (reducing appropriations), 294.476 (September election), 294.478 (using school emergency funds), 294.463 (appropriation transfer), 294.481 (natural disaster), 294.468 (interfund loan), and 294.343 (internal service appropriation).

If one of these provisions apply to a situation, you may make the change under that authority instead of by adopting a supplemental budget. If none of them apply to your situation, you must do a supplemental budget.

**The change we want to make is less than 10 percent of the adopted amount. That means we don't have to do a supplemental budget, right?**

Wrong. The amount or percentage of change doesn't matter. If you cannot find a statute that authorizes an exception to the need for a supplemental budget, then you must do a supplemental budget, no matter how large or small the change.

**We usually just do a supplemental budget near the end of the year to cover any changes we've made to the budget. Is this wrong?**

Possibly. Local Budget Law is very clear that overspending an appropriation is unlawful. So it is very important that appropriations are changed **before** any expenditure that exceeds your existing appropriation or for any purpose for which there is not an appropriation. Failure to do so could cause the governing body to be held personally liable for the return of the money.

**Can we loan money from one fund to another?**

Yes. A governing body resolution can authorize a loan from most funds. The exceptions (the funds from which you cannot make loans) are generally debt service funds and funds with monies that are restricted by the Constitution to specific uses. See ORS 294.468 for more detail.

**What rate of interest do we charge ourselves on an interfund loan?**

The rate of interest may be the rate of return on monies invested in the Local Government Investment Pool or any other rate the governing body determines.

**When do we have to pay back an interfund loan?**

If the loan is for operations, it must be paid back in the same fiscal year or biennial budget period or in the next one following. A capital loan may be paid back over a term of up to ten years. If a loan is not repaid in the same year it is made, the repayment must appear as a requirement in the budget for the year in which it is planned.

**Can we use the money we have budgeted as unappropriated ending fund balance for something else?**

The only situations in which you can use that money for another purpose during the same budget year are in the event of fire, flood, earthquake, or other natural disaster; of civil disturbance; or of involuntary conversion (arson, theft, vandalism, etc.). If you have such a situation, you may create the necessary appropriation authority by resolution or supplemental budget. See ORS 294.481.

**The consequences of noncompliance with Local Budget Law**

**If we do not comply with every little detail of Local Budget Law, will the Budget Police come to arrest us?**

Probably not. But:

- Any deviation from the law could be grounds for a civil lawsuit against any public official who spends public money without having followed the law.
- Tax Court could deny some or all of your property tax levy.
- Your auditor could cite the violation in your audit report.
- The Oregon Department of Revenue could order your local government to correct its procedures. (ORS 305.110, 294.505, 294.510)

**What if I, as a budget officer or a member of the governing body, don't agree with the Oregon Department of Revenue on the interpretation of Local Budget Law?**

If the department has issued a formal order that causes you to be aggrieved, you may appeal to Oregon Tax Court under ORS 305.275.

More often, the Finance and Taxation analysts provide informal advice. Local Budget Law has been around for decades. The analysts use their experience and knowledge of the statutes, Attorney General advice and past court decisions to interpret the law. These informal interpretations represent their informed opinion. If you disagree, we suggest you seek advice from your own legal counsel.

