

City of Mt. Angel

PROPOSED ANNUAL BUDGET



FY 2016-2017

City of Mt. Angel
Annual Budget
Fiscal Year 2016-17

Budget Committee

Mayor

Andrew Otte

Councilors

Kelly Grassman-Council President

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Citizen Members

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Don Robison

Stephanie Trierweiler

City Staff

City Manager/Budget Officer – Eileen Stein

Finance Director– Chaunee Seifried

Assistant to the City Manager – Justin Hogue

Police Chief – Mike Healy

Public Works Superintendent – Dan Bernt

Library Director – Carrie Alexandria Caster

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Budget Message

Budget Message 3

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City of Mt. Angel

Budget Message

FY 2016-17

TO: Budget Committee Members and Citizens
FROM: Eileen Stein, City Manager
DATE: April 8, 2016
RE: Presenting the Fiscal Year 2016-17 Proposed Budget

I am pleased to submit this proposed budget for Fiscal Year 2016-17 for your consideration.

OVERVIEW

The overall purpose of a budget is to communicate and documents how the city intends to use the resources entrusted to it by the people. The budget reflects the goals and service priorities set by the City Council for the coming fiscal year. The Mt. Angel City Council met on January 9, 2016, to set goals for the year. The goals were approved on February 1, 2016. More detailed information on the vision, goals and priorities for the City of Mt. Angel for FY 2016-17 is discussed in the Introduction section of this budget.

As with other cities in the state, Mt. Angel is continuing to see the effects of the recover from the national recession. Economic activity in the city continues to be encouraging. This year's development activity was less robust than FY 2014-15, but a flurry of planning efforts earlier in 2015, such as Maryhill Park Phase III and Grandview Estates, resulted in new subdivisions and buildable lots that will come on line. In addition, the voters of Mt. Angel approved the annexation of 20 acres of land also for residential development. This will all collectively result in rising property tax collections in future years. In the short term, however, the challenge will be to produce a fiscally sustainable budget that still meets the desires and wishes for city services identified by the City Council.

The FY 2016-17 budget was again prepared with attention paid to the fiscally conservative nature of the community. This proposed budget is, again, 'status quo' with only modest increases in some program line items to support investments made in existing services or facilities as directly by the Council. While the budget is balanced, it continues to depend on spending down fund balance, this year by approximately \$80,000 (we projected \$90,000 in the FY 2015-16 budget.) Some of this is the nature of conservative budgeting where revenues are underestimated and expenditures are overestimated, typically resulting in an increase of fund balance at the end of the year rather than a deficit.

However, financial projections over the next three years indicate declining fund balances, despite conservative budgeting practices. This past year, the City Council began as process of looking at the long term fiscal sustainability of the city. A task force was created to examine the city's infrastructure needs and utility funds. The task force's work and recommendations were presented to the City Council on April 5, 2016 and include utility rate increases and new user fees. The City Council is also examining the status of the General Fund with Budget Committee citizen members

and examining possible new revenue sources for general city operations. The results of these efforts are reflected in the proposed decision packages in this budget.

The City is fortunate to have no debt and strong reserves, including the PERS Reserve, which will likely be needed starting in FY 2017-18.

KEY ECONOMIC FACTORS AND ASSUMPTIONS

The FY 2016-17 Budget is driven by key economic factors and assumptions, including:

Property Tax Revenue will remain relatively flat from FY 2015-16, although we do project a modest increase of 2.4%. Two components factor into property tax collections:

- *Total Assessed Valuation.* The Marion County Assessor is forecasting a 3% estimated increase in the City's assessed value. The total assessed value of the City for FY 2016-17 is estimated to be \$184,158,774 compared with \$178,794,926 in FY 2015-16.
- *Collection Rate.* The collection rate for property taxes is assumed at 96% which is consistent with collection rates experienced in FY 2015-16.

Population continues to increase, slowly. According to Portland State University's Center for Population Research, the City's population was 3,410 on July 1, 2015, up from 3,395 in 2014. 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 be modest, but continues to be encouraging and steady. The estimated actual revenue for FY 2015-16 associated with development activity (e.g. planning fees, building fees, system development charges) is encouraging. It is also cyclical and not always predictable.

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. A discussion of the City's staffing and labor costs is included in the Budget Highlights section.

Risk Management assumptions include the following:

- Worker's compensation insurance rates are estimated to increase by 6.1%.
- Liability insurance will increase by 6.1%, due to several large employment related claims in the City/County Insurance Services (CIS) pool.
- Property and auto liability insurance will increase by 6.1%.

FISCAL YEAR 2016-17 BUDGET HIGHLIGHTS

The FY 2016-17 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 \$8,096,983 which represents an increase of \$450,696 or 6% from the \$7,646,287 in FY 2015-16. 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 \$2,917,500, a decrease of \$351,165 or 12% from \$3,268,665 in FY 2015-16 budget. (Due primarily to the completion of budget restructuring.) Of this amount, General Fund revenues are \$1,391,165 or 48% 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, but are proposed as Decision Package items based on recommendations of the Infrastructure Task Force created by the City Council in 2015. It is assumed that the Water and Sewer funds will continue to pay a franchise fee to the General Fund.

System Development Charges. Increases in budgeted revenue based on the new SDC schedule adopted in July 2015.

Contingencies. The City maintains 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. These goals have been met in this budget.

Personnel. The level of staffing for FY 2015-16 is essentially the same. The budget reflects increasing the new Administrative Assistant position by 8 hours per week, authorized by the City Council in February which amounts to an increase of .20 FTE. There is no change in the number of employees.

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Change</u>
General Fund	11.22	11.14	11.24	.10
Street Fund	1.35	1.37	1.38	.01
Water Fund	3.06	3.11	3.16	.05
Sewer Fund	3.32	3.42	3.48	.06
Stormwater Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>.00</u>
Total FTE	18.95	19.05	19.25	.20

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 1.1% 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 7.8% over FY 2015-16. The City is continuing to 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 10.68% of employee salaries and for Oregon Public Service Retirement Plan (OPSRP) it is 5.20% for General Service employees and 9.31% for Police and Fire employees. The City will continue to pick up the employee’s share of the 6% PERS contribution.

Materials and Services. The proposed budget is essentially a ‘status quo’ budget. There are modest increases in some program line items aimed to ‘prop up’ and support investments made in new services or facilities. For example, the crack sealing budget in the Street Fund was increased by \$5,000, for a total of \$10,000. Likewise, there is a budget of \$12,000 for pump maintenance in the Sewer Utility Fund.

Capital Projects. The budget continues to facilitate capital projects, primarily funded through grants, reserves, interfund transfers or operations revenue. The budget contains various capital outlay line items for general system repairs as needed. Highlighted projects include:

Equipment and Facilities Replacement		Capital Improvement Fund
o Technology	\$ 34,727	
o Vehicles	\$217,546	
o Buildings	\$155,100	
Monroe/Marquam Waterline	\$360,000	Water Utility Reserve/SDC Funds
Sewer Pump Repairs	\$ 12,000	Sewer Utility Fund
I&I Repairs	\$100,000	Sewer Utility Reserve Fund

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

Transfers and Loans. Several interfund transfers are proposed to support operations, contribute to capital asset replacement or upgrades. A complete list of transfers is included in the Budget Detail section of this budget.

Decision Packages. Various decision packages are proposed for your consideration, designed to implement the fiscal sustainability measures presented to you by the Infrastructure Task Force and the Council’s discussions with the Budget Committee in February, 2016, about the General Fund.

- | | |
|--|----------------------|
| 1. General Fund Revenues (Various) | \$2,600 to \$162,000 |
| 2. Add Hours for Children’s Librarian | \$ 9,600 |
| 3. Library Director’s Office | \$10,000 |
| 4. Water Rate Increase | \$72,000 |
| 5. Sewer Rate Increase | \$72,000 |
| 6. Add Utility Worker I | \$63,000 |
| 7. Street Lighting Fee - \$2 per utility account | \$21,600 |
| 8. Stormwater Fee - \$3 per ERU | \$32,400 |

FISCAL YEAR 2016-17 AND BEYOND

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. It is also good that the City Council began processes of looking at the fiscal sustainability of city operations and capital needs. Adopting new SDCs and acting upon the recommendations of the Infrastructure Task will significantly improve the city’s ability to maintain and improve city infrastructure in coming years. Likewise, the recommendations for new General Fund revenue (i.e. user fees) in conjunction with

extending the timeline to achieve the vision for the city, to 2035, will go a long way toward having a more fiscally sustainable 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.

ACKNOWLEDGEMENTS

In closing, I would like to thank Chaunee Seifried, Finance Director, for her efforts in preparing the budget and coordinating the budget preparation process. 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 of Mt. Angel.

Respectfully submitted,



Eileen Stein
City Manager & Budget Officer

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City of Mt. Angel
Fund Structure
FY 2016-17

- 01 GENERAL FUND PROGRAMS
 - 00 General Revenues
 - 01 Administration
 - 02 Police
 - 03 Court
 - 04 Community Development
 - 05 Library
 - 06 Parks
 - 07 Oktoberfest
 - 10 Benefit Reserve
 - 12 Interfund Transfers
 - 15 Contingency
- 09 LIBRARY ENDOWMENT FUND
- 11 STREET FUND
- 12 STREET RESERVE FUND
- 13 TRANSPORTATION SDC FUND
- 17 CAPITAL RESERVE FUND PROGRAMS
 - 21 Technology Replacement
 - 22 Vehicle Replacement
 - 24 Building Replacement
- 21 HOUSING REHAB FUND
- 25 WATER UTILITY FUND
- 26 SEWER UTILITY FUND
- 27 WATER RESERVE FUND
- 28 SEWER RESERVE FUND
- 29 WATER UTILITY SDC FUND
- 30 SEWER UTILITY SDC FUND
- 31 STORMWATER SDC FUND
- 32 PARKS SYSTEM SDC FUND
- 39 SEWER SLUDGE FUND
- 40 STORMWATER FUND

FUNDS THAT WERE MOVED OR DELETED BUT WILL CARRY IN HISTORY FOR 3 YEARS

- 18 UNEMPLOYMENT RES FUND
- 19 RETIREMENT RES FUND
- 20 BANCROFT SINKING FUND
- 24 REV BOND DEBT SVC FUND
- 33 SAALFELD PARK TRUST FUND
- 35 PARK IMPROVEMENT FUND
- 37 VEHICLE REPLACEMENT FUND

City of Mt. Angel

Vision, Mission, Goals and Work Plan

FY 2016-17

Vision

In the year 2035, 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:

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

The community prides itself on its spirit of volunteerism, 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 2016, the City will focus on the following activities in support of the City's vision and mission:

1. Continue to evaluate new General Fund revenue sources to promote community livability (walkability, beautiful parks, library, and police protection) to make progress toward the city's 2035 vision.
2. Continue the process of analyzing costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits, through the Infrastructure Task Force.
3. Implement Phase II of the Mt. Angel Development Code update project.

4. Continue planning and community outreach efforts on solutions for City Hall and the Police Department facilities.

FY 16-17 Work Plan

1. Continue to evaluate new General Fund revenue sources to promote community livability (walkability, beautiful parks, library, and police protection) and make progress toward the city's 2035 vision. *(February to June)*
 - a. Continue to identify options for new revenue sources and estimated revenue amounts
 - b. Continue to consider service enhancements as appropriate and/or prioritize service enhancement(s)
 - c. Pursue new revenue sources as approved by City Council
2. Continue the process of analyzing costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits, through the Infrastructure Task Force. *(January to June)*
 - a. Continue to work with the Infrastructure Task Force on system needs
 - b. Explore/negotiate jurisdictional transfer with Marion County
 - c. Identify potential revenue sources and estimated revenue amounts
 - d. Pursue new revenue sources as approved by City Council
3. Update the Mt. Angel Development Code *(January to October)*
 - a. Complete Phase I code assessment and schedule for Council approval
 - b. Secure Phase II TGM grant to update code
 - c. Issue notice to DLCD of new code and conduct public hearing
 - d. Council adoption of ordinance approving new code
4. Continue planning and community outreach efforts on solutions for City Hall and the Police Department facilities. *(January to December)*
 - a. Engage architect/engineer to assess structural condition and repair needs of current City Hall and make decision about ability to invest in/reconfigure space for future needs
 - b. Identify a short and long range plan for City Hall and the Police Department
 - c. Identify project budget needs for each
 - d. Identify revenue sources and options
 - e. Prepare funding plan

City of Alt. Angel

Quick Facts

FY 2016-17

<u>Where The Money Comes From:</u>	<u>City</u>	<u>Percent of Total</u>
Property taxes	\$ 760,000	9.4%
Other taxes	195,900	2.4%
Franchise fees	152,700	1.9%
Licenses and permits	33,550	0.4%
Intergovernmental	92,530	1.1%
Charges for services	1,383,875	17.1%
Fines and forfeitures	43,200	0.5%
System development charges	111,800	1.4%
Rental income	2,500	0.0%
Interest on investments	20,012	0.2%
Loan proceeds		0.0%
Grants and miscellaneous	25,050	0.3%
Revenue Subtotal	2,821,117	34.8%
Transfers in	541,822	6.7%
Beginning fund balance	4,734,044	58.5%
Total Revenues	\$ 8,096,983	100%

<u>Where The Money Goes:</u>		
Personnel services	\$ 1,958,306	24%
Material and services	825,000	10%
Debt service	-	0%
Capital improvements	4,119,129	51%
Operating contingencies	652,726	8%
Unappropriated reserves		0%
Transfers out	541,822	7%
Total Expenditures	\$ 8,096,983	100%

<u>Other Facts:</u>		
Staffing (full time equivalent)		19.25
Assessed value (2015 est.)	\$ 184,158,774	
Debt outstanding (est. July 2014)		
External	\$ -	
Internal	\$ -	
Tax rate (per \$1,000)	\$ 4.19	

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 422.07
 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

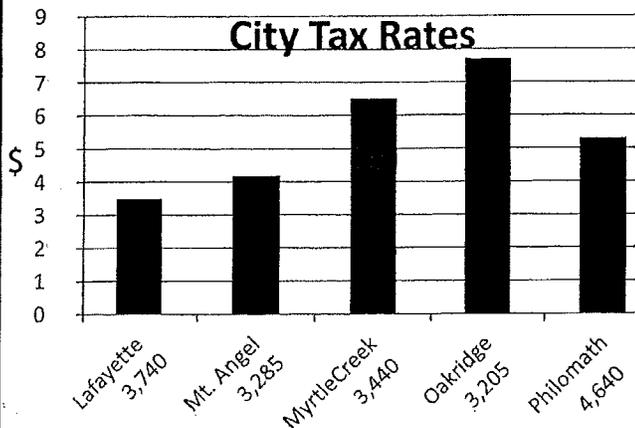
MARKET VALUES:

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

24000001159080000229482000015456600000788601

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Personnel Detail

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City of Mt. Angel

Personnel Summary

FY 2016-17 Proposed

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.

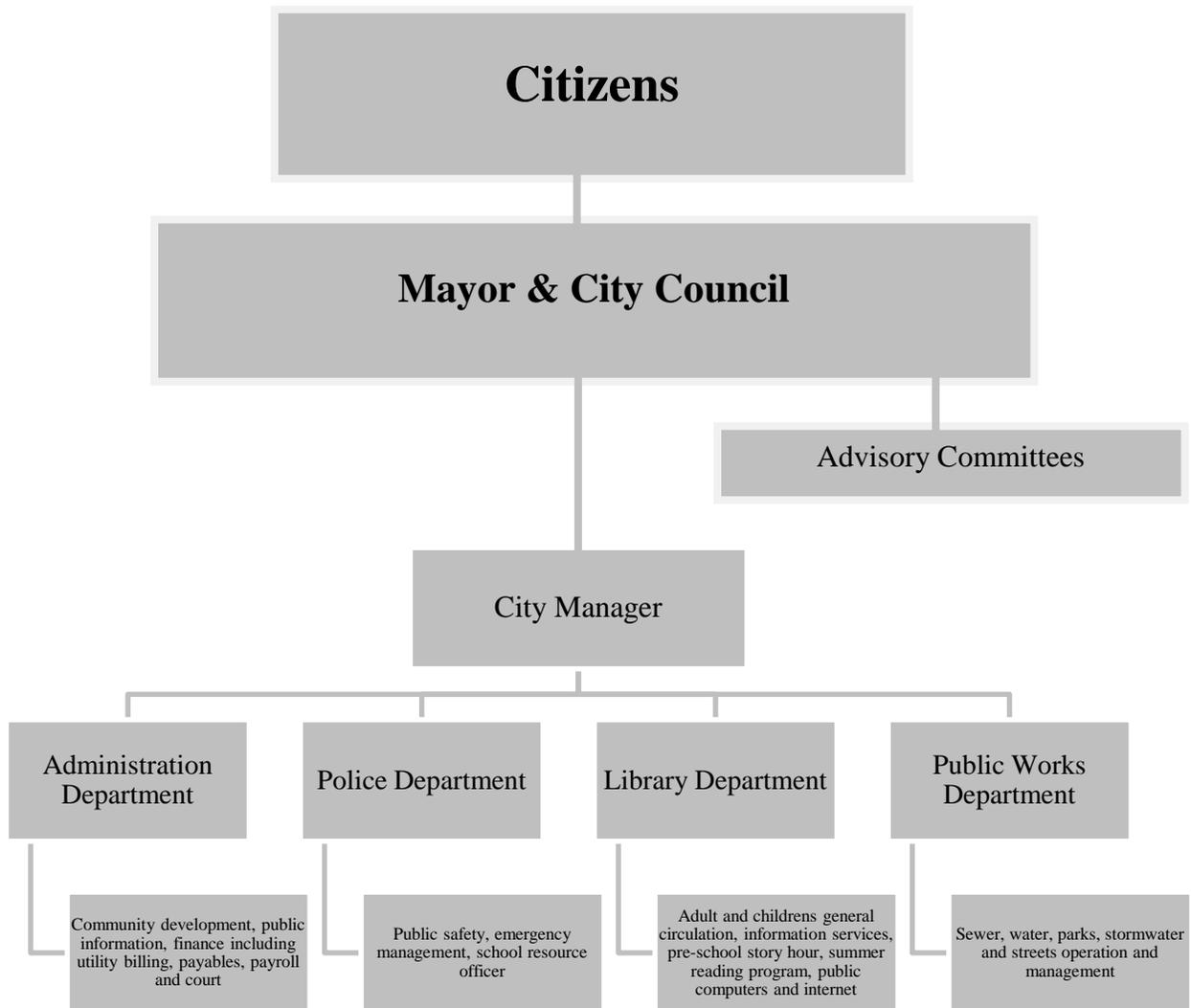
Financially, staff are allocated across the City's major operating funds as shown below:

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Change</u>
General Fund	11.22	11.14	11.24	.10
Street Fund	1.35	1.37	1.38	.01
Water Fund	3.06	3.11	3.16	.05
Sewer Fund	3.32	3.42	3.48	.06
Stormwater Fund	<u>2</u>	<u>0</u>	<u>.00</u>	<u>.00</u>
Total FTE	18.95	19.05	19.25	.20

Other highlights in personnel services costs in FY 2016-17 include:

- The level of staffing is essentially the same as FY 2015-16, with the exception of the hours for the Administrative Assistant increased 8 hours per week which amounts to an increase of .20 FTE. There is no change in the number of employees.
- Cost of living adjustments (COLAs) are proposed in the amount of 1.1% for all employees per the Consumer Price Index.
- Health care benefit premiums are estimated to increase 7.8% over FY 2015-16.
- The City pays 90% of the health care premium for all full time 40 hour employees and 75% on all 30 hour employees.
- Public Employee Retirement System (PERS) employer contribution rates for Tier 1/Tier 2 are 10.68% of employee salaries and for Oregon Public Service Retirement Plan (OPSRP) it is 5.20% for General Service employees and 9.31% 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 increase an estimated 6.1%.
- Liability insurance will increase by 6.1%, due to several large employment related claims in the City/County Insurance Services (CIS) pool.
- Property and auto liability insurance will increase by 6.1%.

City of Mt. Angel
Organizational Chart
FY 2016-2017 Proposed



City of Mt. Angel
Personnel Services Grouped by Department
FY 2016-17

	Admin	Police	Library	Public Works	FTE	Totals
City Manager	92,100				1.00	92,100
Finance Director	70,450				1.00	70,450
Assist to the City Manager	49,250				1.00	49,250
Accounting Clerk/UB	34,600				0.80	34,600
Accounting Clerk/Court Clerk	27,900				0.75	27,900
Administrative Assistant PT	20,950				0.60	20,950
Police Chief		77,900			0.75	77,900
Police Sergeant		70,200			1.00	70,200
Police Admin. Assistants		47,300			1.00	47,300
Patrol Officers		243,000			5.00	243,000
Library Director			49,950		0.75	49,950
Assistant Librarian			5,400		0.15	5,400
Youth Librarian			14,900		0.45	14,900
Public Works Superintendent				75,400	1.00	75,400
Utility Lead Worker				54,400	1.00	54,400
Wastewater Operator				47,750	1.00	47,750
Utility Worker I				39,000	1.00	39,000
Maintenance Worker				34,850	1.00	34,850
Oktoberfest	775	32,000		1,500		34,275
Subtotal Salaries Only	296,025	470,400	70,250	252,900	19.25	1,089,575
Other Pay*	1,650	52,931	-	17,900		72,481
Total Salaries & Other Pay	297,675	523,331	70,250	270,800	19.25	1,162,056
Payroll Taxes (Fica)	22,500	36,500	5,400	20,100		84,500
Health, Dental & Life Insurance	87,300	136,500	17,500	82,800		324,100
Worker's Compensation	2,100	25,500	500	22,400		50,500
Retirement (PERS)**	41,950	63,700	8,000	37,000		150,650
Total Employee Benefits	153,850	262,200	31,400	162,300		609,750
Total Wages and Benefits	451,525	785,531	101,650	433,100		1,771,806

*Includes cell phone & vehicle allowance, insurance stipend, Cert pay, overtime, and Oktoberfest salaries

**Excludes Benefit Reserves

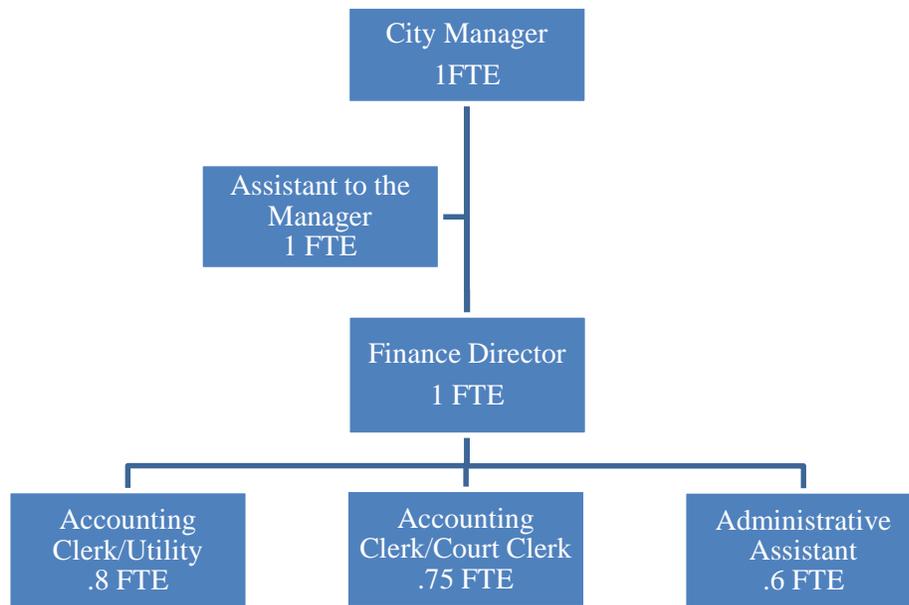
Administration Department

Contact Information:

Eileen Stein, City Manager, 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. The Administration Department 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 2016-17 budget has the following staff levels proposed:



Library Department

Contact Information:

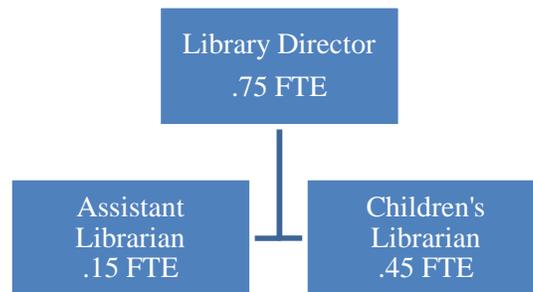
Carrie Alexandria Caster, Library Director, 503.845.6401 or ccaster@ci.mt-angel.or.us

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 2016-17 budget has the following staff levels proposed:



Police Department

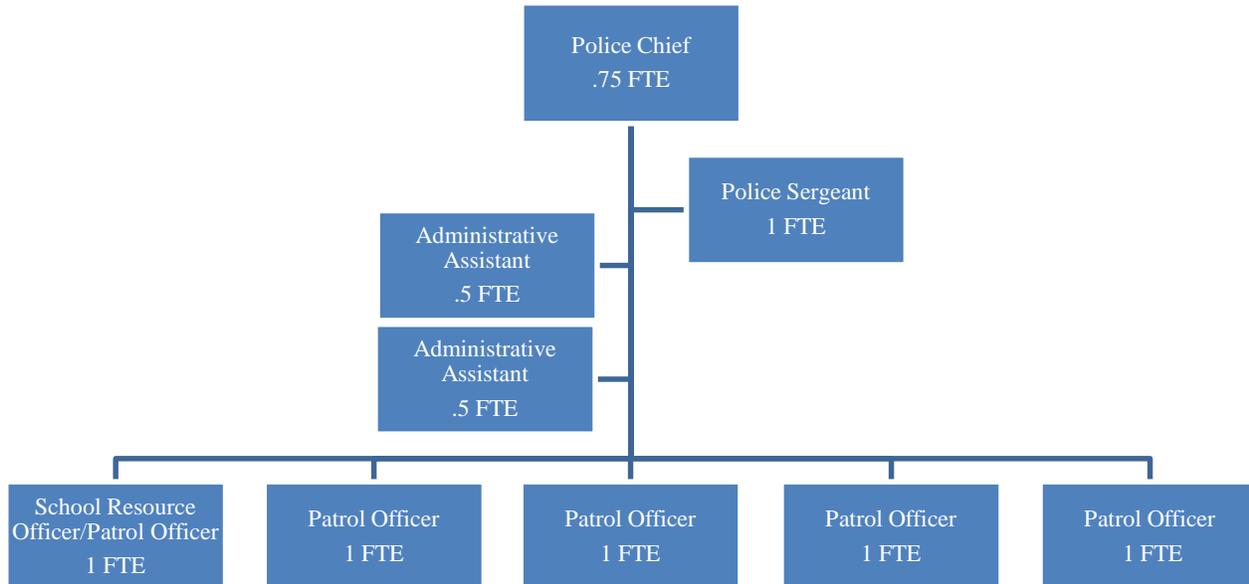
Contact Information:

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 2016-17 is to enhance the livability of Mt. Angel through public safety activities and 24 hour police patrol and response to criminal activity.

The FY 2016-17 budget has the following staff levels proposed:



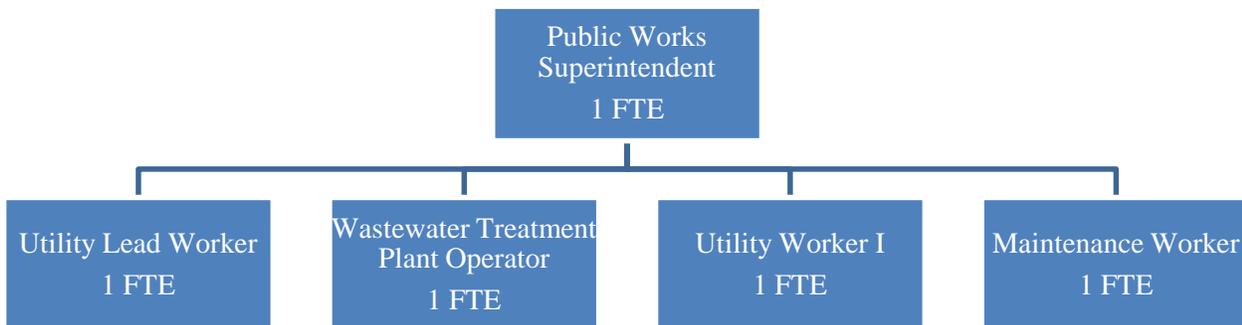
Public Works Department

Contact Information:

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

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 2016-17 budget has the following staff levels proposed:



City of Alt .Angel
Personnel Services Summary
FY 2016-2017 Proposed

FORM
LB-40

POSITION DESCRIPTION	Total Salary FY 16/17	Admin		Police		Court		Library		Streets		Parks		Water		Sewer		Comm Dev		Total FTE
		%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	
City Manager	92,072	15%	13,811							5%	4,604			35%	32,225	35%	32,225	10%	9,207	1.00
Finance Director	70,293	20%	14,059							10%	7,029			35%	24,603	35%	24,603			1.00
Asst to City Manager	49,018	20%	9,804							20%	9,804			25%	12,254	25%	12,254	10%	4,902	1.00
Acct Clerk/Utility	32,993	25%	8,248							5%	1,650			35%	11,548	35%	11,548			0.80
Acct Clerk/Court Clerk	26,707	20%	5,341			20%	5,341							30%	8,012	30%	8,012			0.75
Admin Asst.	20,354	10%	2,035							10%	2,035	10%	\$2,035	35%	7,124	35%	7,124			0.60
Police Chief	74,282			100%	74,282															0.75
Sergeant	69,665			100%	69,665															1.00
Police Admin. Asst	44,648			100%	44,648															1.00
Patrol Officer	229,598			100%	229,598															5.00
Library Director	47,864							100%	47,864											0.75
Assistant Librarian	5,134							100%	5,134											0.15
Childrens Librarian	14,243							100%	14,243											0.45
PW Superintendent	75,183									22%	16,540			48%	36,088	30%	22,555			1.00
Utility Lead Worker	54,008									20%	10,802	5%	\$2,700	45%	24,304	30%	16,202			1.00
Wastewater Operator	47,745															100%	47,745			1.00
Utility Worker I	38,789									35%	13,576	20%	\$7,758	35%	13,576	10%	3,879			1.00
Maintenance Worker	34,552									15%	5,183	55%	\$19,003	20%	6,910	10%	3,455			1.00
TOTAL	1,027,148	1.10	53,298	4.00	418,194	0.20	5,341	3.00	67,241	1.42	71,222	0.90	31,497	3.43	176,644	3.75	189,602	0.20	14,109	19.25

Budget Detail

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City of Alt. Angel

Budget at a Glance

FY 2016-17

	Resources			Requirements	
	Fund Balance	Revenues	Total	Expenses	
General Fund	858,267	1,391,165	2,249,407	General Fund	
Administration				Administration	168,842
Police				Police	939,700
Court				Court	26,750
Community Development				Community Development	116,290
Library				Library	133,800
Parks				Parks	84,820
Oktoberfest				Oktoberfest	55,425
Retirement Reserve				Benefits Reserve	186,500
Capitol Outlay				Capitol Outlay	18,000
Interfund Transfers				Interfund Transfers	44,280
Contingency				Contingency	475,025
Total General Fund	858,267	1,391,165	2,249,432	Total General Fund	2,249,432
Enterprise Funds				Enterprise Funds	
Sewer Utility	220,701	714,000	934,701	Sewer Utility	934,701
Sewer Reserve	707,764	222,440	930,204	Sewer Reserve	930,204
Sewer SDC	41,726	45,200	86,926	Sewer SDC	86,926
Sewer Sludge	1,015,877	4,200	1,020,077	Sewer Sludge	1,020,077
Stormwater	2,218	15	2,233	Stormwater	2,233
Stormwater SDC	16,043	4,580	20,623	Stormwater SDC	20,623
Water Utility	118,579	486,500	605,079	Water Utility	605,079
Water Reserve	712,948	11,000	723,948	Water Reserve	723,948
Water SDC	315,150	38,400	353,550	Water SDC	353,550
Total Enterprise Funds	3,151,006	1,526,335	4,677,341	Total Enterprise Funds	4,677,341
Special Revenue Funds				Special Revenue Funds	
Capital Improvements	288,711	118,662	407,373	Capital Improvements	
Technology Replacement		0		Technology Replacement	34,727
Vehicle Replacement		0		Vehicle Replacement	217,546
Building Replacement		0		Building Replacement	155,100
Street	96,742	239,400	336,142	Street	336,142
Street Reserve	100,617	61,142	161,759	Street Reserve	161,759
Transportation SDC's	85,235	15,150	100,385	Transportation SDC's	100,385
Park SDC's	8,062	10,520	18,582	Park SDC's	18,582
Housing Rehabilitation	136,429	525	136,954	Housing Rehabilitation	136,954
Library Endowment	8,975	40	9,015	Library Endowment	9,015
Total Special Revenue Funds	724,771		1,170,210	Total Special Revenue Funds	1,170,210
Debt Service Fund	0	0	0	Debt Service Fund	0
Total Debt Service Funds	0	0	0	Total Debt Service Funds	0
Total All Funds	4,734,044	2,917,500	8,096,983	Total All Funds	8,096,983

City of Alt. Angel
Summary of Expenditures By Fund & Category
FY 2016-17

	Personnel Services	Material & Services	Capital	Transfers	Debt Service	Contingency	Total
GENERAL FUND							
Administration	85,842	83,000					168,842
Police	746,700	193,000					939,700
Court	10,050	16,700					26,750
Community Development	22,040	94,250					116,290
Library	102,050	31,750					133,800
Parks	56,670	28,150					84,820
Oktoberfest	39,975	15,450					55,425
Benefits Reserve	186,500						186,500
Capitol Outlay			18,000				18,000
Interfund Transfers				44,280			44,280
Contingency						475,025	475,025
Total General Fund	1,249,827	462,300	18,000	44,280	0	475,025	2,249,432
ENTERPRISE FUNDS							
Sewer Utility	297,200	104,750	133,000	333,500		66,251	934,701
Sewer Reserve			930,204				930,204
Sewer SDC			86,926				86,926
Sewer Sludge			1,020,077				1,020,077
Stormwater Utility			2,233				2,233
Stormwater SDC			20,623				20,623
Water Utility	292,429	139,500	11,000	87,900		74,250	605,079
Water Reserve			723,948				723,948
Water SDC			353,550				353,550
Revenue bond							0
Total Enterprise Funds	589,629	244,250	3,281,561	421,400	0	140,501	4,677,341
SPECIAL REVENUE FUNDS							
Capital Improvements							0
Technology Replacement			34,727				34,727
Vehicle Replacement			217,546				217,546
Building Replacement			155,100				155,100
Street	118,850	103,950		76,142		37,200	336,142
Street Reserve		12,500	149,259				161,759
Transportation SDC's			100,385				100,385
Parks							0
Park SDC's			18,582				18,582
Housing Rehabilitation			136,954				136,954
Library Endowment		2,000	7,015				9,015
Retirement Reserve							0
Saalfeld Trust							0
State Shared Revenues							0
Vehicle Replacement							0
Unemployment Reserve							0
Total Special Rev Funds	118,850	118,450	819,568	76,142	0	37,200	1,170,210
DEBT SERVICE FUND							
Bancroft Sinking		0					0
Total Debt Svc Fund	0	0	0	0	0	0	0
Total All Funds	1,958,306	825,000	4,119,129	541,822	0	652,726	8,096,983

City of Alt. Angel

Budget Summary Comparison to Prior Year

FY 2016-17

	2016-17 Proposed	2015-16 Adopted	Over/Under Prior Year
GENERAL FUND			
Administration	168,842	169,145	-303
Police	939,700	933,395	6,305
Court	26,750	25,490	1,260
Community Development	116,290	114,425	1,865
Library	133,800	133,000	800
Parks	84,820	81,686	3,134
Oktoberfest	55,425	55,356	69
Retirement Reserve	186,500	186,800	-300
Interfund Transfers	44,280	33,337	10,943
Capitol Outlay	18,000	30,000	-12,000
Contingency	475,025	419,930	55,095
Total General Fund	2,249,432	2,182,564	66,868
ENTERPRISE FUNDS			
Sewer Utility	934,701	887,849	46,852
Sewer Reserve	930,204	708,571	221,633
Sewer SDC	86,926	15,325	71,601
Sewer Sludge	1,020,077	1,016,144	3,933
Stormwater Utility	2,233	1,902	331
Stormwater SDC	20,623	13,871	6,752
Water Utility	605,079	618,610	-13,531
Water Reserve	723,948	735,193	-11,245
Water SDC	353,550	357,495	-3,945
Revenue bond	0	0	0
Total Enterprise Funds	4,677,341	4,354,960	322,381
SPECIAL REVENUE FUNDS			
Capital Improvements	0	0	0
Technology Replacement	34,727	25,793	8,934
Vehicle Replacement	217,546	181,546	36,000
Building Replacement	155,100	155,100	0
Street	336,142	324,362	11,780
Street Reserve	161,759	111,441	50,318
Transportation SDC	100,385	74,106	26,279
Park Improvements	0	0	0
Park SDC	18,582	2,688	15,894
Housing Rehabilitation	136,954	105,784	31,170
Library Endowment	9,015	9,030	-15
Retirement Reserve	0	0	0
Saalfeld Trust	0	0	0
State Shared Revenues	0	0	0
Unemployment Reserve	0	37,800	-37,800
Total Special Revenue Funds	1,170,210	1,027,650	142,560
DEBT SERVICE FUND			
Bancroft Sinking	0	0	0
Total Debt Service Fund	0	0	0
TOTAL ALL FUNDS	8,096,983	7,565,174	531,809

City of Alt. Angel
Summary of Transfers
FY 2016-17

Transfers Out		Transfers In	
General Fund	44,280	General Fund	95,560
Sewer Utility Fund	333,500	Capital Reserve Fund	117,480
Street Fund	76,142	Sewer Utility Reserve Fund	220,640
Water Utility Fund	87,900	Street Fund	40,000
		Street Reserve Fund	60,842
		Water Utility Reserve Fund	7,300
	541,822		541,822

City of Mt. Angel

Resource and Requirement Summary by Fund Type FY 2016-17

Resource Summary

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	Total All Funds
Property Taxes	760,000				760,000
Other Taxes			195,900		195,900
Franchise Fees	152,700				152,700
Licences, Permits and Fees	33,550				33,550
Intergovernmental	92,530				92,530
Charges for Service	185,075	1,198,800			1,383,875
Fines and Foreitures	43,200				43,200
Interest Earnings	4,000	13,095	2,917		20,012
System Develop. Charges		86,500	25,300		111,800
Loan Proceeds					0
Rental Income	2,500				2,500
Grants and Miscellaneous	22,050		3,000		25,050
Revenue Subtotal	1,295,605	1,298,395	227,117	0	2,821,117
Interfund Transfers	95,560	227,940	218,322		541,822
Beginning Fund Balance	858,267	3,151,006	724,771		4,734,044
					0
Total Revenues	2,249,432	4,677,341	1,170,210	0	8,096,983

Requirement Summary

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	Total All Funds
Personal Services	1,249,827	589,629	118,850		1,958,306
Materials and Services	462,300	244,250	118,450		825,000
Capital Outlay	18,000	3,281,561	819,568		4,119,129
Interfund Transfers Out	44,280	421,400	76,142		541,822
Debt Services	0	0	0		0
Contingency	475,025	140,501	37,200		652,726
Total Expenditures	2,249,432	4,677,341	1,170,210	0	8,096,983

City of Alt. Angel
Material and Services Grouped
FY 2016-17

	Totals	Admin	Library	Police	Public Works
Attorney Fees	25,300	16,500		4,000	4,800
Audit Fees	13,500	5,000			8,500
Books, AV and Serials	2,000		2,000		
Building Maintenance	19,000	7,000	2,500	6,500	3,000
Building Permits	40,000	40,000			
Chaplin Services	750			750	
Chemeketa Comm Reg Lib Serv Sup	250		250		
Children's Program	5,000		5,000		
City Council	4,500	4,500			
Codification	1,500	1,500			
Communication Services	3,700			3,700	
Computer Supplies/Services	53,900	9,500	100	24,200	20,100
Computer Equipment	4,700	500		4,200	
Consultant Services	22,000	4,500		2,500	15,000
Court Assessments	11,400	11,400			
Dispatch Servies	68,300			68,300	
Engineering Fees	22,500	20,000			2,500
Equipment & Repairs	13,200			8,200	5,000
Expendible Supplies	3,000			3,000	
Hiring Expense	5,000			5,000	
Intrepreter	300	300			
Investigations	650			650	
Judge	2,000	2,000			
Lab Testing	7,500				7,500
Maintenance & Supplies	116,300		300		116,000
Membership and Dues	11,500	9,600		700	1,200
New Books	12,000		12,000		
Park Equipment - Humpert	900				900
Park Refunds	850				850
P,L & Auto Insurance	52,250	4,500	1,050	14,100	32,600
Planning	20,500	20,500			
Postage	10,500	1,850	150	1,050	7,450
Range Supplies	6,400			6,400	
Ready to Read Grant	1,000		1,000		
Serials & Publications	700		700		
Sidewalk Maintenance	4,000				4,000
Sidewalk Repair Program 50/50	12,500				12,500
Street Lighting Contract	28,000				28,000
Street Maintenance	10,000				10,000
Street Tree Maintenance	5,000				5,000
Supplies and Services	34,350	14,500	2,500	11,700	5,650
Telephone	10,450	2,500	600	3,000	4,350
Travel and Training	26,400	13,300	1,000	9,000	3,100
Trees	150				150
Utilities	85,500	4,500	4,600	4,400	72,000
Uniforms	7,000			7,000	
Vehicle Operation	34,300			15,600	18,700
Vehicle Repairs	4,500			4,500	
Total Materials & Services	825,000	193,950	33,750	208,450	388,850

General Fund

General Fund Revenues	37
General Fund Expenditures	
Administration	39
Police	40
Court	42
Community Development	43
Library	44
Parks	45
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Benefits Reserve.....	47
Transfers	47
Capital Outlay	47
Contingency	47

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
GENERAL FUND REVENUE								
01-00-40005	Fund Balance	874,212-	982,735-	739,561-	938,610-	938,610-	858,267-	
01-00-40020	Current Taxes	676,426-	704,452-	715,000-	693,632-	725,000-	740,000-	
01-00-40030	Prior Taxes	21,484-	20,712-	18,500-	12,888-	20,000-	20,000-	
01-00-40041	FF-Allied Waste	13,848-	13,918-	13,725-	11,198-	13,700-	14,000-	
01-00-40042	FF-NWNG	39,507-	37,965-	37,000-	21,801-	37,000-	37,000-	
01-00-40043	FF-PGE	78,612-	83,073-	81,000-	.00	81,000-	81,000-	
01-00-40044	FF-Telephone	6,657-	6,639-	7,000-	5,122-	5,200-	7,700-	
01-00-40045	FF-WAVE	12,359-	13,396-	11,000-	10,816-	12,500-	13,000-	
01-00-40050	OLCC Tax	46,024-	48,394-	43,000-	39,489-	45,000-	47,638-	
01-00-40060	Cigarette Tax	4,485-	4,483-	3,900-	3,274-	4,400-	4,000-	
01-00-40070	Pmt In Lieu of	8,623-	7,392-	7,392-	5,544-	7,392-	7,392-	
01-00-40320	State Revenue Sharing	30,935-	32,519-	31,000-	26,050-	33,000-	33,500-	
01-00-40325	COM DEV Planning Fees	14,982-	66,961-	25,000-	41,029-	38,500-	25,000-	
01-00-40510	Interest	4,799-	4,806-	3,400-	3,733-	3,800-	4,000-	
01-00-40600	COURT Fines & Fees-Past D	9,304-	8,792-	3,500-	534-	1,100-	1,000-	
01-00-40608	LIBRARY Copy/Printer Fees	543-	386-	450-	346-	550-	550-	
01-00-40609	LIBRARY Out of City Fees	525-	696-	400-	623-	700-	700-	
01-00-40610	COURT Fines and Fees	30,896-	32,092-	35,000-	33,552-	33,000-	34,000-	
01-00-40611	LIBRARY Fines & Fees	1,902-	2,506-	2,000-	1,892-	2,200-	2,200-	
01-00-40612	POLICE Impoundment Fees	2,550-	2,100-	2,500-	2,100-	2,000-	2,500-	
01-00-40613	POLICE Reports/Fingerprintin	1,465-	710-	550-	810-	1,000-	550-	
01-00-40615	LIBRARY Ready to Read Gra	1,000-	1,000-	1,500-	.00	1,000-	1,000-	
01-00-40616	R.M.I Grant/CIS	.00	.00	.00	6,188-	.00	.00	
01-00-40620	ADMIN City Licenses & Fees	4,951-	9,123-	4,700-	1,125-	4,700-	4,800-	
01-00-40622	COURT Civil Penalties & Fine	7,042-	6,673-	5,000-	4,782-	6,000-	6,000-	
01-00-40640	COM DEV Building Permits	25,828-	77,996-	50,000-	16,937-	18,000-	25,000-	
01-00-40650	POLICE Oktoberfest Policing	41,633-	42,746-	55,356-	46,681-	46,681-	55,425-	
01-00-40656	POLICE BPV Grant	1,500-	.00	1,000-	800-	1,000-	1,000-	
01-00-40662	COM DEV Grant-Dwntwn Fac	4,000-	.00	20,000-	14,400-	15,300-	18,000-	
01-00-40665	LIBRARY Regional	17,355-	20,299-	17,775-	7,740-	11,000-	14,000-	
01-00-40669	POLICE Abbey Security	15,338-	15,756-	16,233-	11,817-	16,233-	16,500-	
01-00-40670	ADMIN Rent Income	10,491-	1,646-	7,000-	2,101-	1,900-	2,000-	
01-00-40672	POLICE School District SRO	38,440-	44,250-	50,300-	46,300-	50,300-	52,100-	
01-00-40674	PARKS-Donations	.00	.00	.00	500-	300-	.00	
01-00-40675	LIBRARY Donations	5,000-	5,025-	.00	1,165-	1,665-	.00	
01-00-40676	ADMIN Lien Searches	1,525-	1,900-	1,000-	1,275-	1,300-	1,500-	
01-00-40677	PARK Reservations	.00	50-	.00	.00	.00	.00	
01-00-40678	COM DEV Planning Deposits	7,118-	20,530-	20,000-	5,772-	10,000-	20,000-	
01-00-40680	ADMIN Misc Revenue	10,501-	3,199-	1,000-	3,788-	3,704-	1,000-	
01-00-40683	LIBRARY Misc Revenue	109-	17-	25-	54-	60-	50-	
01-00-40685	POLICE Misc Revenue	5,067-	3,082-	750-	1,843-	1,000-	1,000-	
01-00-40687	PARKS-Misc Revenue	.00	2,000-	50-	.00	.00	.00	
01-00-40688	PARK Deposit Rental Refund	.00	850-	250-	400-	200-	200-	
01-00-40690	PARK-Rental Income	.00	1,010-	500-	530-	300-	300-	
01-00-40694	PARKS-Donations	.00	.00	.00	5,000-	5,000-	.00	
01-00-40725	Trans from Unemploy Res Fu	.00	38,831-	37,800-	.00	37,800-	.00	
01-00-40726	Trans from Retirement Res F	.00	138,353-	.00	.00	.00	.00	
01-00-40733	Transfers from Saalfeld Fam	.00	1,336-	.00	.00	.00	.00	
01-00-40750	Transfer from Water Fund FF	37,464-	38,227-	42,000-	42,000-	42,000-	38,600-	
01-00-40760	Transfer from Sewer Fund FF	58,000-	57,165-	58,800-	58,800-	58,800-	56,960-	
01-00-40770	Transfer from Admin/Unemp	.00	.00	467-	467-	467-	.00	
01-00-40771	Transfer from Street/Unemp	.00	.00	700-	700-	700-	.00	
01-00-40772	Transfer from GF-Police/Une	.00	.00	4,900-	4,900-	4,900-	.00	
01-00-40773	Transfer from GF-Library/Une	.00	.00	630-	630-	630-	.00	

PROPOSED-BUDGET OFFICER

Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
01-00-40775	Transfer from GF-Court/Unem	.00	.00	50-	50-	50-	.00	
01-00-40776	Transfers from State Revenue	10,233-	.00	.00	.00	.00	.00	
01-00-40778	Transfer from Parks/Unemp	.00	.00	300-	300-	300-	.00	
01-00-40779	Transfer from CDD/Unemp	.00	.00	100-	100-	100-	.00	
01-00-40781	Transfer from Water Fund/Un	.00	.00	1,700-	1,700-	1,700-	.00	
01-00-40782	Transfer from Sewer Fund/Un	.00	.00	1,800-	1,800-	1,800-	.00	
Total REVENUE:		2,182,733	2,605,789	2,182,564-	2,143,687-	2,350,542	2,249,432-	

PROPOSED-BUDGET OFFICER
Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
ADMINISTRATION DEPARTMENT								
01-01-60110	City Manager	21,788	13,218	13,750	10,149	13,750	15,200	
01-01-60111	Finance Director	12,119	12,592	13,400	10,073	13,400	14,100	
01-01-60145	Reception/Court Clerk	.00	1,680	.00	.00	.00	.00	
01-01-60210	Asst to City Manager	14,597	6,913	10,000	6,713	9,200	9,850	
01-01-60225	Accounting/UB Clerk	9,499	9,783	12,100	6,571	9,200	8,650	
01-01-60226	Accounting/Court Clerk	.00	.00	2,500	3,254	5,000	5,600	
01-01-60227	Administrative Assistant PT	.00	.00	.00	2,265	3,200	2,300	
01-01-60263	Cell Phone Allowance	.00	114	120	81	120	120	
01-01-60300	Fica	4,980	3,427	3,800	2,827	3,900	4,400	
01-01-60310	Group Health & Dental Insura	20,770	12,730	13,875	11,635	17,000	17,300	
01-01-60320	Workers Compensation	325	128	300	176	300	450	
01-01-60330	PERS	8,198	5,336	6,800	5,104	6,800	7,872	
Total PERSONNEL SERVICES:		92,275	65,922	76,645	58,849	81,870	85,842	
01-01-62410	P L and Auto Insurance	3,881	3,545	4,200	4,059	4,059	4,500	
01-01-62420	Supplies & Services	11,037	10,746	12,100	6,184	12,000	12,500	
01-01-62430	Telephone	2,322	2,290	2,700	1,476	2,300	2,500	
01-01-62440	Postage	1,529	890	1,500	56	1,000	1,000	
01-01-62460	Building Maintenance	5,124	11,885	7,000	5,848	7,000	7,000	
01-01-62470	Computer Supplies & Service	8,154	7,705	8,300	6,639	8,300	8,500	
01-01-62472	Computer Equipment	300	.00	500	369	500	500	
01-01-62490	Membership and Dues	7,070	6,470	7,400	5,048	7,400	7,500	
01-01-62500	Attorney Fees	6,643	16,180	20,000	3,059	5,000	10,000	
01-01-62510	City Council Expense	1,476	7,364	4,500	2,815	4,500	4,500	
01-01-62515	Planning Fees	9,939	.00	.00	.00	.00	.00	
01-01-62516	Engineering Fees	13,181	.00	.00	189	.00	.00	
01-01-62523	Codification	1,099	.00	1,500	1,726	1,726	1,500	
01-01-62525	Consultant Services	3,029	3,250	3,500	2,934	3,500	3,500	
01-01-62527	Bldg Permits Marion County	10,379	.00	.00	.00	.00	.00	
01-01-62535	Travel, Training, Certification	9,931	8,938	10,000	4,847	10,000	10,000	
01-01-62760	Utilities	3,808	3,722	4,300	2,667	4,300	4,500	
01-01-62770	Auditing Fees	4,495	4,000	5,000	3,862	4,674	5,000	
Total MATERIAL & SERVICES:		103,395	86,984	92,500	51,778	76,259	83,000	
01-01-64010	Equipment	50	.00	.00	.00	.00	.00	
01-01-64012	Payment Drop Box	1,225	.00	.00	.00	.00	.00	
01-01-64013	Tablet Computers/Council	4,577	.00	.00	.00	.00	.00	
01-01-64030	Grant Exp-Downtown Fac Imp	189	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		6,042	.00	.00	.00	.00	.00	
01-01-65010	Transfer to Unemployment	569	.00	.00	.00	.00	.00	
01-01-65015	Transfer to Retirement Res	1,707	.00	.00	.00	.00	.00	
01-01-65016	Transfer to Parks Fund	6,000	.00	.00	.00	.00	.00	
01-01-65020	Trans to Capitol Improvement	2,440	.00	.00	.00	.00	.00	
Total TRANSFERS:		10,716	.00	.00	.00	.00	.00	
Total ADMINISTRATION DEPARTMENT:		212,428	152,906	169,145	110,627	158,129	168,842	

PROPOSED-BUDGET OFFICER
Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
POLICE DEPARTMENT								
01-02-60120	Police Chief	69,393	77,799	73,500	59,128	80,700	82,000	
01-02-60150	Police Officers	180,837	177,232	192,000	103,721	175,000	181,000	
01-02-60155	School Resource Officer	35,894	47,945	50,300	36,659	50,300	52,600	
01-02-60157	Police Sergeant	61,547	66,110	68,100	55,333	74,000	70,200	
01-02-60210	Admin Assistant-Police	48,307	40,172	46,600	34,768	47,000	47,300	
01-02-60216	Vacation Pay	8,972	.00	.00	.00	.00	.00	
01-02-60255	Overtime Pay	14,340	26,489	18,500	18,298	25,000	19,000	
01-02-60256	Holiday Pay	5,354	5,972	8,500	3,809	8,500	9,000	
01-02-60257	Holiday Pay Overtime	11,527	11,746	14,000	7,021	14,000	14,500	
01-02-60258	Tranining Pay	896	768	1,000	498	1,000	1,000	
01-02-60259	Certification Pay	4,425	3,900	5,200	3,525	5,200	4,800	
01-02-60263	Cell Phone Allowance	2,282	2,576	2,800	1,680	2,800	2,800	
01-02-60300	Fica	34,018	34,362	37,000	25,339	37,000	37,900	
01-02-60310	Group Health & Dental Insura	79,990	109,776	122,000	73,035	115,000	136,200	
01-02-60320	Workers Compensation	15,316	22,993	24,000	12,943	19,000	25,500	
01-02-60330	PERS	43,420	54,988	62,000	36,001	59,000	62,900	
Total PERSONNEL SERVICES:		616,516	682,827	725,500	471,761	713,500	746,700	
01-02-62410	P L and Auto Insurance	7,708	11,081	11,800	11,737	11,737	12,500	
01-02-62420	Supplies & Services	4,079	5,250	6,136	2,103	3,000	6,200	
01-02-62430	Telephone	2,371	1,876	3,034	1,657	2,300	3,000	
01-02-62440	Postage	776	392	1,000	672	890	1,000	
01-02-62460	Building Maintenance	4,279	5,355	6,419	3,819	4,500	6,500	
01-02-62470	Computer Supplies & Service	21,512	19,252	23,160	10,477	20,000	23,200	
01-02-62472	Computer Equipment	1,622	1,723	3,950	3,507	3,600	4,200	
01-02-62490	Membership and Dues	.00	240	700	285	600	700	
01-02-62500	Attorney Fees	5,442	3,553	13,780	4,798	10,000	4,000	
01-02-62524	Chaplain Services	500	750	750	.00	500	750	
01-02-62530	Dispatch Services	59,076	60,834	65,693	62,463	63,000	65,000	
01-02-62532	Communication Services	1,467	2,414	3,082	2,472	3,598	3,700	
01-02-62535	Travel, Training, Certification	7,804	5,333	9,130	1,699	3,500	8,500	
01-02-62550	Vehicle Repairs	1,904	3,398	6,500	4,151	4,000	4,500	
01-02-62560	Equipment Repair	1,346	248	1,700	506	500	1,700	
01-02-62571	Investigations	238	581	650	37	250	650	
01-02-62572	Hiring Expense	2,818	775	6,500	1,638	4,000	5,000	
01-02-62575	Uniforms	6,623	4,416	7,130	2,065	5,000	7,000	
01-02-62585	Range Supplies	5,916	6,340	8,095	2,248	7,500	6,400	
01-02-62760	Utilities	3,808	3,722	4,353	2,667	3,600	4,400	
01-02-62790	Vehicle Operation	15,588	13,394	17,540	7,215	11,100	15,600	
01-02-62798	Equipment	.00	.00	3,951	1,435	3,951	5,500	
01-02-62815	Expendable Supplies	1,266	3,475	2,842	294	2,500	3,000	
Total MATERIAL & SERVICES:		155,668	154,403	207,895	127,945	169,626	193,000	
01-02-64010	Equipment	413	.00	.00	.00	.00	.00	
01-02-64030	Emergency Radio Upgrade	10,000	.00	.00	.00	.00	.00	
01-02-64040	MDT-Vehicles	7,353	.00	.00	.00	.00	.00	
01-02-64050	MDT-Monitors	3,536	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		21,302	.00	.00	.00	.00	.00	
01-02-65010	Trans to Unemployment Rese	4,663	.00	.00	.00	.00	.00	
01-02-65015	Transfer to Retirement Reser	13,989	.00	.00	.00	.00	.00	
01-02-65017	Transfer to Vehicle and Equip	21,000	.00	.00	.00	.00	.00	

PROPOSED-BUDGET OFFICER

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
01-02-65018	Transfer to Capital/Comp	400	.00	.00	.00	.00	.00	
	Total TRANSFERS:	40,052	.00	.00	.00	.00	.00	
	Total POLICE DEPARTMENT:	833,538	837,230	933,395	599,705	883,126	939,700	

PROPOSED-BUDGET OFFICER
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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
COURT DEPARTMENT								
01-03-60145	Receptionist/Court Clerk	4,417	4,421	.00	.00	.00	.00	
01-03-60226	Accounting/Court Clerk	.00	.00	5,000	3,634	5,000	5,600	
01-03-60300	Fica	127	269	400	224	400	450	
01-03-60310	Group Health & Dental Insura	1,313	2,690	3,150	2,131	3,150	3,300	
01-03-60320	Workers Compensation	8	16	40	18	25	50	
01-03-60330	PERS	19	535	500	440	500	650	
Total PERSONNEL SERVICES:		5,883	7,930	9,090	6,446	9,075	10,050	
01-03-62420	Supplies & Services	270	50	500	129	300	500	
01-03-62440	Postage	131	75	300	122	250	300	
01-03-62470	Computer Supplies & Service	425	290	800	588	800	800	
01-03-62491	Membership and Dues	50	50	300	50	50	100	
01-03-62500	Attorney Fees	.00	36	500	.00	200	500	
01-03-62520	Assessments	10,149	4,152	10,500	8,154	10,500	11,000	
01-03-62525	Judge	1,650	1,680	2,000	1,375	2,000	2,000	
01-03-62526	Interpreter Services	220	390	300	186	300	300	
01-03-62529	Court Refunds	560	331	400	245	400	400	
01-03-62535	Travel, Training,Certification	859	607	800	456	800	800	
Total MATERIAL & SERVICES:		14,314	7,661	16,400	11,305	15,600	16,700	
01-03-65010	Transfer to Unemployment	26	.00	.00	.00	.00	.00	
01-03-65015	Transfer to Retirement Reser	80	.00	.00	.00	.00	.00	
Total TRANSFERS:		106	.00	.00	.00	.00	.00	
Total COURT DEPARTMENT:		20,303	15,591	25,490	17,751	24,675	26,750	

PROPOSED-BUDGET OFFICER
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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
COMMUNITY DEVELOPMENT								
01-04-60110	City Manager	.00	8,840	9,200	6,766	9,200	9,400	
01-04-60210	Asst to City Manager	.00	3,456	5,000	3,356	4,500	4,950	
01-04-60263	Cell Phone Allowance	.00	78	75	54	75	75	
01-04-60300	Fica	.00	808	1,500	756	1,008	1,100	
01-04-60310	Group Health & Dental Insura	.00	3,264	3,800	2,624	3,800	4,100	
01-04-60320	Workers Compensation	.00	33	150	45	100	115	
01-04-60330	PERS	.00	1,754	2,800	1,447	2,000	2,300	
Total PERSONNEL SERVICES:		.00	18,233	22,525	15,048	20,683	22,040	
01-04-62420	Supplies & Services	.00	345	1,000	2,582	2,600	1,500	
01-04-62440	Postage	.00	45	500	137	250	550	
01-04-62470	Computer Supplies & Service	.00	200	400	851	1,300	200	
01-04-62490	Membership and Dues	.00	.00	500	1,813	1,900	2,000	
01-04-62500	Attorney Fees	.00	5,438	1,500	4,830	5,800	6,000	
01-04-62510	Planning Deposits Refunded	.00	.00	.00	378	500	500	
01-04-62515	Planning Fees	.00	38,870	20,000	12,832	20,000	20,000	
01-04-62516	Engineering Fees	.00	54,024	20,000	21,853	24,000	20,000	
01-04-62525	Consultant Services	.00	.00	1,000	.00	.00	1,000	
01-04-62527	Bldg Permits Marion County	.00	75,425	45,000	14,701	50,000	40,000	
01-04-62535	Travel, Training, Certification	.00	311	2,000	1,282	2,000	2,500	
Total MATERIAL & SERVICES:		.00	174,658	91,900	61,258	108,350	94,250	
01-04-64030	Grant Exp-Downtown Facad I	.00	5,050	.00	.00	.00	.00	
Total Category: 64:		.00	5,050	.00	.00	.00	.00	
Total COMMUNITY DEVELOPMENT:		.00	197,940	114,425	76,306	129,033	116,290	

PROPOSED-BUDGET OFFICER
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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
LIBRARY DEPARTMENT								
01-05-60216	Vacation Pay	.00	6,556	.00	.00	.00	.00	
01-05-60220	Library Director	41,173	43,314	45,900	35,818	47,500	49,950	
01-05-60230	Assistant Librarian	5,761	7,529	7,100	6,006	8,500	5,400	
01-05-60231	Children's Librarian	8,512	10,658	11,700	9,372	13,000	14,900	
01-05-60300	Fica	4,242	4,942	5,100	3,610	5,100	5,400	
01-05-60310	Group Health & Dental Insura	30	8,007	21,000	12,361	17,000	17,500	
01-05-60320	Workers Compensation	454	195	3,000	231	300	500	
01-05-60330	PERS	8,012	1,232	7,500	5,198	8,000	8,400	
Total PERSONNEL SERVICES:		68,183	82,433	101,300	72,594	99,400	102,050	
01-05-62410	P L and Auto Insurance	396	439	600	978	978	1,050	
01-05-62420	Supplies & Services	267	1,134	2,500	2,508	2,500	2,500	
01-05-62430	Telephone	518	512	600	386	500	600	
01-05-62440	Postage	185	189	150	73	100	150	
01-05-62460	Building Maintenance	2,191	2,650	2,500	2,929	2,500	2,500	
01-05-62461	New Books	9,096	10,022	10,000	7,850	10,000	10,000	
01-05-62462	Maintenance, Books & Expen	281	75	300	152	300	300	
01-05-62470	Computer Supplies & Service	111	113	.00	569	1,100	100	
01-05-62474	Audio Visuals and CD's	600	540	2,000	1,078	2,000	2,000	
01-05-62475	Serials & Publications	780	1,251	700	535	700	700	
01-05-62535	Travel, Training, Certification	.00	140	1,000	170	1,000	1,000	
01-05-62595	Childrens Program	823	809	5,000	3,552	5,000	5,000	
01-05-62710	Supplies	1,366	1,355	.00	.00	.00	.00	
01-05-62711	Chemek Comm Reg Lib Serv	149	563	250	150	250	250	
01-05-62715	Ready to Read Grant	.00	1,491	2,000	357	1,000	1,000	
01-05-62760	Utilities	3,530	4,221	4,100	3,678	4,500	4,600	
Total MATERIAL & SERVICES:		20,293	25,505	31,700	24,963	32,428	31,750	
01-05-64021	Gates Computer Grant Exp.	84	.00	.00	.00	.00	.00	
01-05-64025	Grant Exp-Ready to Read	761	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		845	.00	.00	.00	.00	.00	
01-05-65010	Transfer to Unemployment Re	598	.00	.00	.00	.00	.00	
01-05-65015	Transfer to Retirement Reser	1,794	.00	.00	.00	.00	.00	
Total TRANSFERS:		2,392	.00	.00	.00	.00	.00	
Total LIBRARY DEPARTMENT:		91,713	107,938	133,000	97,557	131,828	133,800	

PROPOSED-BUDGET OFFICER
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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
PARKS DEPARTMENT								
01-06-60172	PW Utility Worker I	.00	6,709	7,600	2,280	4,500	7,900	
01-06-60180	P/W Lead Worker	.00	2,426	2,650	1,915	2,600	2,800	
01-06-60190	Maintenance Worker	.00	16,824	19,600	15,076	19,600	19,200	
01-06-60227	Administrative Assistant PT	.00	.00	.00	.00	.00	2,100	
01-06-60255	Overtime Pay	.00	129	100	.00	100	100	
01-06-60259	Certification Pay	.00	175	200	125	200	150	
01-06-60263	Cell Phone Allowance	.00	224	300	141	250	270	
01-06-60300	Fica	.00	1,651	2,400	1,407	2,000	2,500	
01-06-60310	Group Health & Dental Insura	.00	12,392	13,500	9,592	13,500	15,300	
01-06-60320	Workers Compensation	.00	1,147	2,100	1,180	2,100	2,550	
01-06-60330	PERS	.00	3,024	3,400	1,947	3,000	3,800	
Total PERSONNEL SERVICES:		.00	44,701	51,850	33,663	47,850	56,670	
01-06-62410	P L and Auto Insurance	.00	1,796	2,000	2,445	2,445	2,600	
01-06-62420	Supplies & Services	.00	1,071	200	1,043	100	150	
01-06-62440	Postage	.00	54	50	22	25	50	
01-06-62445	Park Equipment/Humpert	.00	.00	.00	.00	.00	900	
01-06-62460	Building Maintenance	.00	.00	300	.00	150	250	
01-06-62470	Computer Supplies & Service	.00	185	100	46	50	100	
01-06-62528	Park Reservation Return Dep	.00	525	500	695	695	850	
01-06-62533	Trees	.00	.00	250	.00	100	150	
01-06-62535	Travel, Training, Certification	.00	70	100	.00	.00	100	
01-06-62601	Saalfeld Park Trust	.00	.00	1,336	387	1,336	.00	
01-06-62715	R.M.I. Grant/CIS	.00	.00	.00	4,700	.00	.00	
01-06-62730	Maintenance & Supplies	.00	12,730	17,000	9,478	14,000	16,000	
01-06-62760	Utilities	.00	2,868	4,500	2,284	3,650	4,000	
01-06-62790	Vehicle Operation	.00	1,295	3,500	553	2,600	3,000	
Total MATERIAL & SERVICES:		.00	20,594	29,836	21,654	25,151	28,150	
Total PARKS DEPARTMENT:		.00	65,296	81,686	55,317	73,001	84,820	

PROPOSED-BUDGET OFFICER
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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
OKTOBERFEST								
01-07-60111	Accountant	700	750	775	775	775	775	
01-07-60125	Dispatch Services	2,070	.00	.00	.00	.00	.00	
01-07-60150	Public Safety Staff	23,175	28,027	29,561	27,472	27,472	32,000	
01-07-60190	Maintenance Workers	1,110	1,089	1,500	1,295	1,295	1,500	
01-07-60300	Fica	1,999	2,149	2,450	1,111	1,111	2,550	
01-07-60320	Workers Compensation	2,288	1,908	1,950	692	692	1,700	
01-07-60330	PERS	2,301	1,142	2,000	1,506	1,506	1,450	
Total PERSONNEL SERVICES:		33,643	35,065	38,236	32,851	32,851	39,975	
01-07-62410	P L and Auto Insurance	1,584	1,329	1,650	1,663	1,663	1,600	
01-07-62420	Supplies & Services	4,469	3,380	5,500	3,779	3,779	5,500	
01-07-62440	Postage	80	47	50	36	36	50	
01-07-62470	Computer Supplies & Service	.00	.00	.00	788	788	1,000	
01-07-62525	Consultant Services	2,140	2,305	2,500	858	858	2,500	
01-07-62530	Dispatch Services	.00	.00	3,920	2,604	2,604	3,300	
01-07-62535	Travel, Training, Certification	.00	.00	.00	291	291	500	
01-07-62798	Equipment	.00	.00	3,500	4,476	4,476	1,000	
Total MATERIAL & SERVICES:		8,273	7,061	17,120	14,494	14,495	15,450	
Total OKTOBERFEST:		41,916	42,126	55,356	47,345	47,346	55,425	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
GENERAL FUND								
BENEFITS RESERVE								
01-10-60330	PERS Reserve	.00	.00	138,353	.00	.00	138,353	
01-10-60335	UNEMPLOYMENT Reserve	.00	.00	48,447	68	300	48,147	
Total BENEFITS RESERVE:		.00	.00	186,800	68	300	186,500	
INTERFUND TRANSFERS								
01-12-65010	Admin Trans to Cap/Comp	.00	2,880	2,880	2,880	2,880	10,880	
01-12-65011	Police Trans to Cap/Comp	.00	2,880	720	720	720	2,400	
01-12-65012	Park Trans to Cap/Comp	.00	90	90	90	90	.00	
01-12-65013	Court Trans to Cap/Comp	.00	180	.00	.00	.00	.00	
01-12-65015	Library Trans to Cap/Comp	.00	10,218	.00	.00	.00	.00	
01-12-65020	Police Trans to Cap/Vehicle	.00	21,000	22,000	22,000	21,000	31,000	
01-12-65030	General Trans to Stormwater	.00	1,000	1,200	1,667	1,200	.00	
01-12-65035	General Trans to Parks Impro	.00	209,903	.00	.00	.00	.00	
01-12-65041	Admin Trans to Unemp Res	.00	.00	467	.00	467	.00	
01-12-65042	Police Trans to Unemp Res	.00	.00	4,900	4,900	4,900	.00	
01-12-65043	Court Trans to Unemp Res	.00	.00	50	50	50	.00	
01-12-65044	CDD Trans to Unemp Res	.00	.00	100	100	100	.00	
01-12-65045	Library Trans to Unemp Res	.00	.00	630	630	630	.00	
01-12-65046	Parks Trans to Unemp Res	.00	.00	300	300	300	.00	
Total INTERFUND TRANSFERS:		.00	248,151	33,337	33,337	32,337	44,280	
CAPITAL OUTLAY								
01-14-64010	Equipment-Humpert Park	.00	.00	10,000	11,500	11,500	.00	
01-14-64030	Grant Exp-Downtown Facad I	.00	.00	20,000	1,000	1,000	18,000	
Total CAPITAL OUTLAY:		.00	.00	30,000	12,500	12,500	18,000	
CONTINGENCY								
01-15-66013	Contingency	.00	.00	419,930	.00	.00	475,025	
Total CONTINGENCY:		.00	.00	419,930	.00	.00	475,025	
GENERAL FUND Revenue Total:		2,182,733	2,605,789	2,182,564-	2,143,687-	2,350,542	2,249,432-	
GENERAL FUND Expenditure Total:		1,199,898	1,667,178	2,182,564	1,050,514	1,492,275	2,249,432	
Total GENERAL FUND:		982,835-	938,610-	.00	1,093,174-	858,267-	.00	
Grand Totals:		982,835-	938,610-	.00	1,093,174-	858,267-	.00	

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
SEWER UTILITY FUND								
26-26-40005	Fund Balance	139,736-	202,292-	161,849-	235,349-	235,349-	220,701-	
26-26-40120	Sewer Billings	730,139-	711,711-	725,000-	463,476-	712,000-	713,000-	
26-26-40180	Sewer Fees	4,595-	.00	.00	.00	.00	.00	
26-26-40510	Interest	908-	808-	1,000-	813-	800-	1,000-	
26-26-40615	WWTF Master Plan	55,624-	6,570-	.00	.00	.00	.00	
26-26-40680	Misc Rev	3,600-	.00	.00	945-	945-	.00	
Total REVENUE:		934,603-	921,381-	887,849-	700,583-	949,094-	934,701-	
PERSONNEL SERVICES								
26-26-60110	City Manager	30,503	30,940	32,300	23,681	31,600	32,800	
26-26-60111	Finance Director	22,430	23,349	24,100	17,628	23,500	24,650	
26-26-60130	Public Works Superintendent	27,763	22,189	22,300	10,940	22,000	22,600	
26-26-60145	Receptionist/Court Clerk	6,456	8,001	.00	.00	.00	.00	
26-26-60170	Treatment Plant Operator	41,563	42,351	46,000	33,081	45,000	47,750	
26-26-60172	PW Utility Worker I	.00	3,397	4,000	1,140	2,500	3,900	
26-26-60175	P/W Utility Worker II	768	.00	.00	.00	.00	.00	
26-26-60180	P/W Lead Worker	2,663	13,662	15,900	11,491	15,900	16,250	
26-26-60190	Maintenance Worker	12,508	3,321	3,600	3,312	3,900	3,500	
26-26-60210	Asst to City Manager	12,164	8,641	11,500	8,391	11,500	12,300	
26-26-60225	Accounting/UB Clerk	13,298	13,695	17,000	9,199	13,000	12,100	
26-26-60226	Accounting/Court Clerk	.00	.00	10,000	5,641	8,000	8,400	
26-26-60227	Administrative Assistant PT	.00	.00	.00	3,171	4,300	7,400	
26-26-60255	Overtime Pay	.00	734	1,500	624	1,000	1,000	
26-26-60259	Certification Pay	1,416	1,874	2,000	1,364	2,000	1,850	
26-26-60263	Cell Phone Allowance	585	835	1,100	602	950	950	
26-26-60300	Fica	13,879	12,840	14,000	9,597	14,000	14,950	
26-26-60302	Overtime Pay	783	.00	.00	.00	.00	.00	
26-26-60303	State Unemployment	.00	598	.00	.00	.00	.00	
26-26-60310	Group Health & Dental Insura	57,107	53,513	62,345	36,539	60,000	50,500	
26-26-60320	Workers Compensation	3,393	4,071	5,500	3,372	5,000	8,500	
26-26-60330	PERS	23,526	29,441	28,400	17,363	25,000	27,800	
Total PERSONNEL SERVICES:		270,804	273,451	301,545	197,138	289,150	297,200	
MATERIAL & SERVICES								
26-26-62410	P L and Auto Insurance	9,476	10,611	11,600	11,004	11,004	11,800	
26-26-62420	Supplies & Services	779	2,655	1,500	2,300	1,602	2,000	
26-26-62430	Telephone	1,615	1,567	2,500	1,120	1,500	2,000	
26-26-62440	Postage	1,452	1,866	3,500	1,882	3,500	3,600	
26-26-62470	Computer Supplies & Service	4,550	6,649	10,000	5,063	9,000	10,000	
26-26-62472	Computer Equipment	145	.00	.00	.00	.00	.00	
26-26-62490	Membership and Dues	515	567	500	437	350	400	
26-26-62500	Attorney Fees	1,261	54	2,500	1,430	2,500	2,000	
26-26-62535	Travel, Training, Certification	1,467	1,148	1,750	380	1,200	1,500	
26-26-62730	Maintenance & Supplies	30,081	33,091	38,000	20,368	33,000	35,000	
26-26-62755	Laboratory Testing	.00	2,737	3,000	.00	500	2,500	
26-26-62760	Utilities	13,407	14,183	17,000	9,733	14,000	15,000	
26-26-62765	Equipment	.00	.00	3,000	1,788	1,788	.00	
26-26-62770	Auditing Fees	4,030	3,750	4,100	3,999	3,100	4,000	
26-26-62790	Vehicle Operation	4,680	2,188	4,500	1,717	3,500	4,200	
26-26-62805	Building Maintenance	.00	.00	1,000	.00	500	750	
26-26-62916	Consultant Services	12,236	6,523	12,500	3,326	6,500	10,000	

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
Total MATERIAL & SERVICES:		85,697	87,590	116,950	64,547	93,544	104,750	
CAPITAL OUTLAY								
26-26-64010	Equipment	.00	.00	.00	.00	.00	12,000	
26-26-64030	System Improvements	503	.00	20,000	12,306	15,000	20,000	
26-26-64040	Collection Improve-I&I Project	38,269	61,931	100,000	44,303	50,000	100,000	
26-26-64041	Collection Box Cleaning Scre	.00	.00	2,500	.00	1,500	.00	
26-26-64043	City Infrastructure Map	1,576	.00	500	.00	.00	1,000	
26-26-64045	Sewer Master Plan	57,171	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		97,518	61,931	123,000	56,609	66,500	133,000	
TRANSFERS								
26-26-65010	Transfer to Unemployment Re	1,705	.00	1,800	1,800	1,800	.00	
26-26-65015	Transfer to Retirement Res	5,115	.00	.00	.00	.00	.00	
26-26-65018	Transfer to Capital/Comp	450	990	900	900	900	900	
26-26-65066	Transfer to Streets	25,000	20,000	20,000	20,000	20,000	20,000	
26-26-65077	Transfer to Capital/Vehicle	.00	17,000	25,000	25,000	25,000	35,000	
26-26-65083	Transfer to Sewer Reserve Fu	188,022	167,904	172,699	172,699	172,699	220,640	
26-26-65091	Transfer to General Fund Fra	58,000	57,165	58,800	58,800	58,800	56,960	
Total TRANSFERS:		278,292	263,059	279,199	279,199	279,199	333,500	
CONTINGENCY								
26-26-66010	Contingency	.00	.00	67,155	.00	.00	66,251	
Total CONTINGENCY:		.00	.00	67,155	.00	.00	66,251	
SEWER UTILITY FUND Revenue Total:		934,603-	921,381-	887,849-	700,583-	949,094-	934,701-	
SEWER UTILITY FUND Expenditure Total:		732,311	686,031	887,849	597,493	728,393	934,701	
Total SEWER UTILITY FUND:		202,292-	235,350-	.00	103,091-	220,701-	.00	
Grand Totals:		202,292-	235,350-	.00	103,091-	220,701-	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
SEWER UTILITY RESERVE FUND								
28-28-40005	Fund Balance	376,872-	353,720-	534,372-	533,315-	533,315-	707,764-	
28-28-40510	Interest	1,328-	2,332-	1,500-	2,643-	1,750-	1,800-	
28-28-40515	Trans In-IF Loan Int	141-	.00	.00	.00	.00	.00	
28-28-40530	Trans In-IF Loan Princ	6,859-	6,848-	.00	.00	.00	.00	
28-28-40716	Transfer from Sewer Utility	188,022-	167,904-	172,699-	172,699-	172,699-	220,640-	
28-28-40717	Transfer from Street (IF Loan)	.00	14,511-	.00	.00	.00	.00	
Total REVENUE:		573,222-	545,315-	708,571-	708,657-	707,764-	930,204-	
CAPITAL OUTLAY								
28-28-64050	Sewer Capital Projects	.00	.00	686,571	.00	.00	904,204	
28-28-64071	Sewer Repair Asst Pgm	2,000	2,000	22,000	.00	.00	26,000	
Total CAPITAL OUTLAY:		2,000	2,000	708,571	.00	.00	930,204	
TRANSFERS								
28-28-65067	Trans to Capital/Vehicle	.00	10,000	.00	.00	.00	.00	
28-28-65069	Transfer to Revenue Bond	217,502	.00	.00	.00	.00	.00	
Total TRANSFERS:		217,502	10,000	.00	.00	.00	.00	
SEWER UTILITY RESERVE FUND Revenue Total:		573,222-	545,315-	708,571-	708,657-	707,764-	930,204-	
SEWER UTILITY RESERVE FUND Expenditure Total:		219,502	12,000	708,571	.00	.00	930,204	
Total SEWER UTILITY RESERVE FUND:		353,720-	533,315-	.00	708,657-	707,764-	.00	
Grand Totals:		353,720-	533,315-	.00	708,657-	707,764-	.00	

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
SEWER UTILITY SDC FUND								
30-30-40005	Fund Balance	236,257-	3,275-	7,800-	13,016-	13,016-	41,726-	
30-30-40137	SDC Receipts-Sewer System	2,500-	12,800-	7,500-	15,352-	28,710-	45,000-	
30-30-40510	Interest	631-	40-	25-	82-	50-	200-	
Total REVENUE:		239,387-	16,115-	15,325-	28,450-	41,776-	86,926-	
CAPITAL OUTLAY								
30-30-64073	Sewer System Improvements	.00	.00	15,325	.00	.00	86,926	
30-30-64076	SDC Update	.00	3,100	.00	50	50	.00	
Total CAPITAL OUTLAY:		.00	3,100	15,325	50	50	86,926	
TRANSFERS								
30-30-65010	Transfer to Revenue Bond	236,112	.00	.00	.00	.00	.00	
Total TRANSFERS:		236,112	.00	.00	.00	.00	.00	
SEWER UTILITY SDC FUND Revenue Total:		239,387-	16,115-	15,325-	28,450-	41,776-	86,926-	
SEWER UTILITY SDC FUND Expenditure Total:		236,112	3,100	15,325	50	50	86,926	
Total SEWER UTILITY SDC FUND:		3,275-	13,014-	.00	28,400-	41,726-	.00	
Grand Totals:		3,275-	13,014-	.00	28,400-	41,726-	.00	

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
SEWER SLUDGE FUND								
39-39-40005	Fund Balance	1,002,106	1,007,144	1,011,644-	1,011,877-	1,011,877	1,015,877-	
39-39-40510	Interest	5,038-	4,733-	4,500-	4,288-	4,000-	4,200-	
	Total REVENUE:	1,007,144	1,011,877	1,016,144-	1,016,165-	1,015,877	1,020,077-	
CAPITAL OUTLAY								
39-39-64072	Sludge Management	.00	.00	1,016,144	.00	.00	1,020,077	
	Total CAPITAL OUTLAY:	.00	.00	1,016,144	.00	.00	1,020,077	
	SEWER SLUDGE FUND Revenue Total:	1,007,144	1,011,877	1,016,144-	1,016,165-	1,015,877	1,020,077-	
	SEWER SLUDGE FUND Expenditure Total:	.00	.00	1,016,144	.00	.00	1,020,077	
	Total SEWER SLUDGE FUND:	1,007,144	1,011,877	.00	1,016,165-	1,015,877	.00	
	Grand Totals:	1,007,144	1,011,877	.00	1,016,165-	1,015,877	.00	

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
STORMWATER FUND								
40-40-40005	Fund Balance	.00	.00	701-	1,003-	1,003-	2,218-	
40-40-40510	Interest	.00	3-	1-	12-	15-	15-	
40-40-40720	Trans from General Fund	.00	1,000-	1,200-	1,200-	1,200-	.00	
Total Source: 40:		.00	1,003-	1,902-	2,215-	2,218-	2,233-	
CAPITAL OUTLAY								
40-40-64077	Stormwater Projects	.00	.00	1,902	.00	.00	2,233	
Total CAPITAL OUTLAY:		.00	.00	1,902	.00	.00	2,233	
STORMWATER FUND Revenue Total:		.00	1,003-	1,902-	2,215-	2,218-	2,233-	
STORMWATER FUND Expenditure Total:		.00	.00	1,902	.00	.00	2,233	
Total STORMWATER FUND:		.00	1,003-	.00	2,215-	2,218-	.00	
Grand Totals:		.00	1,003-	.00	2,215-	2,218-	.00	

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
STORMWATER SDC FUND								
31-31-40005	Fund Balance	19,369-	19,856-	13,331-	12,739-	12,739-	16,043-	
31-31-40138	SDC Receipts-Storm Drain	384-	1,056-	500-	3,380-	3,380-	4,500-	
31-31-40510	Interest	103-	94-	40-	58-	40-	80-	
Total REVENUE:		19,856-	21,006-	13,871-	16,177-	16,159-	20,623-	
CAPITAL OUTLAY								
31-31-64073	Stormwater System Improve	.00	.00	13,871	.00	.00	20,623	
31-31-64076	SDC Update	.00	8,267	.00	116	116	.00	
Total CAPITAL OUTLAY:		.00	8,267	13,871	116	116	20,623	
STORMWATER SDC FUND Revenue Total:		19,856-	21,006-	13,871-	16,177-	16,159-	20,623-	
STORMWATER SDC FUND Expenditure Total:		.00	8,267	13,871	116	116	20,623	
Total STORMWATER SDC FUND:		19,856-	12,739-	.00	16,062-	16,043-	.00	
Grand Totals:		19,856-	12,739-	.00	16,062-	16,043-	.00	

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
WATER UTILITY FUND								
25-25-40005	Fund Balance	95,172-	125,728-	125,560-	155,083-	155,083-	118,579-	
25-25-40110	Water Billings	470,419-	464,035-	480,000-	368,120-	470,000-	473,000-	
25-25-40150	Water Fees	13,908-	12,673-	12,500-	9,204-	12,500-	12,800-	
25-25-40510	Interest	741-	682-	550-	685-	650-	700-	
25-25-40680	Misc Rev	3,500-	1,260-	.00	945-	945-	.00	
Total REVENUE:		583,740-	604,378-	618,610-	534,038-	639,178-	605,079-	
PERSONNEL SERVICES								
25-25-60110	City Manager	30,503	30,940	32,300	23,682	32,300	33,400	
25-25-60111	Finance Director	22,430	23,349	24,100	17,628	22,800	24,650	
25-25-60130	Public Works Superintendent	27,763	34,357	35,800	31,726	35,800	36,200	
25-25-60145	Receptionist/Court Clerk	6,456	8,001	.00	.00	.00	.00	
25-25-60170	PW Utility Worker I	4,431	.00	.00	.00	.00	.00	
25-25-60172	PW Utility Worker I	.00	11,778	13,300	3,991	10,000	13,600	
25-25-60175	PW Utility Worker II	8,580	.00	.00	.00	.00	.00	
25-25-60180	P/W Lead Worker	29,733	21,921	24,300	17,236	24,000	24,500	
25-25-60190	Maintenance Worker	13,502	6,617	7,200	7,968	9,000	6,950	
25-25-60210	Asst to City Manager	12,164	8,641	11,500	8,391	11,500	12,300	
25-25-60225	Accounting/UB Clerk	13,298	13,696	17,000	9,199	13,000	12,100	
25-25-60226	Accounting/Court Clerk	.00	.00	10,000	5,641	7,800	8,400	
25-25-60227	Administrative Assistant PT	.00	.00	.00	3,171	4,219	7,400	
25-25-60255	Overtime Pay	.00	529	4,300	1,013	3,000	3,000	
25-25-60259	Certification Pay	1,426	1,176	1,400	871	1,300	1,200	
25-25-60263	Cell Phone Allowance	609	735	1,000	546	850	850	
25-25-60300	Fica	13,740	12,001	13,800	9,595	13,800	14,500	
25-25-60302	Overtime Pay	587	.00	.00	.00	.00	.00	
25-25-60310	Group Health & Dental Insura	62,097	52,771	60,145	38,717	57,000	59,179	
25-25-60320	Workers Compensation	4,436	5,498	6,000	5,440	6,300	6,600	
25-25-60330	PERS	23,906	28,998	26,000	18,204	26,000	27,600	
Total PERSONNEL SERVICES:		275,662	261,009	288,145	203,019	278,669	292,429	
MATERIAL & SERVICES								
25-25-62410	P L and Auto Insurance	8,844	9,305	10,500	10,270	10,270	11,000	
25-25-62420	Supplies & Services	1,631	4,206	2,500	2,493	2,500	3,000	
25-25-62430	Telephone	1,555	1,771	2,000	1,391	1,950	2,000	
25-25-62440	Postage	1,892	1,866	3,000	1,984	3,000	3,700	
25-25-62470	Computer Supplies & Service	6,158	6,616	10,000	4,931	8,000	8,000	
25-25-62472	Computer Equipment	145	.00	.00	.00	.00	.00	
25-25-62490	Membership and Dues	349	477	700	275	500	600	
25-25-62500	Attorney Fees	1,273	344	3,000	1,614	3,000	2,000	
25-25-62535	Travel, Training, Certification	1,479	806	1,500	285	800	1,200	
25-25-62730	Maintenance & Supplies	15,038	29,017	35,000	17,100	32,000	35,000	
25-25-62755	Laboratory Testing	2,970	3,330	6,000	2,105	4,000	5,000	
25-25-62760	Utilities	41,028	38,878	52,000	30,147	45,000	50,000	
25-25-62765	Equipment	.00	.00	2,500	1,788	2,500	5,000	
25-25-62770	Auditing Fee	3,640	3,500	4,200	3,612	2,800	3,000	
25-25-62790	Vehicle Operation	4,308	4,620	6,000	2,675	4,500	5,000	
25-25-62805	Building Maintenance	14	5	1,200	.00	500	1,500	
25-25-62916	Consultant Services	5,410	3,570	3,500	2,525	3,500	3,500	
Total MATERIAL & SERVICES:		95,734	108,310	143,600	83,194	124,820	139,500	

PROPOSED-BUDGET OFFICER
Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
CAPITAL OUTLAY								
25-25-64022	Meter Reading Units	11,750	.00	.00	.00	.00	.00	
25-25-64024	Shop door Upgrade	2,500	.00	.00	.00	.00	.00	
25-25-64025	City Infrastructure Maps	1,906	.00	500	.00	.00	1,000	
25-25-64030	System Improvements	503	2,850	10,000	7,150	10,000	10,000	
Total CAPITAL OUTLAY:		16,658	2,850	10,500	7,150	10,000	11,000	
TRANSFERS								
25-25-65010	Trans to Unemployment Res	1,761	.00	1,700	1,700	1,700	.00	
25-25-65015	Transfer to Retirement Res	5,282	.00	.00	.00	.00	.00	
25-25-65066	Transfer to Streets	25,000	20,000	20,000	20,000	20,000	20,000	
25-25-65068	Transfer to Capital/Comp	450	900	1,000	1,000	1,000	1,000	
25-25-65078	Transfer to Capital/Vehicle	.00	18,000	20,000	20,000	20,000	21,000	
25-25-65079	Transfer to Water Res	.00	.00	22,410	22,410	22,410	7,300	
25-25-65080	Transfer to General Fund Fra	37,464	38,227	42,000	42,000	42,000	38,600	
Total TRANSFERS:		69,957	77,127	107,110	107,110	107,110	87,900	
CONTINGENCY								
25-25-66010	Contingency	.00	.00	69,255	.00	.00	74,250	
Total CONTINGENCY:		.00	.00	69,255	.00	.00	74,250	
WATER UTILITY FUND Revenue Total:		583,740-	604,378-	618,610-	534,038-	639,178-	605,079-	
WATER UTILITY FUND Expenditure Total:		458,011	449,296	618,610	400,474	520,599	605,079	
Total WATER UTILITY FUND:		125,728-	155,082-	.00	133,564-	118,579-	.00	
Grand Totals:		125,728-	155,082-	.00	133,564-	118,579-	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
WATER UTILITY RESERVE FUND								
27-27-40005	Fund Balance	1,031,384	994,706-	709,783-	707,723-	707,723-	712,948-	
27-27-40510	Interest	4,937-	3,940-	3,000-	3,004-	3,400-	3,700-	
27-27-40715	Transfer from Water Fund	.00	.00	22,410-	22,410-	22,410-	7,300-	
Total REVENUE:		1,036,321	998,647-	735,193-	733,137-	733,533-	723,948-	
CAPITAL OUTLAY								
27-27-64051	Water Capital Projects	.00	.00	713,193	.00	.00	543,948	
27-27-64054	RR Ave Waterline Replace	20,632	158,465	.00	.00	.00	.00	
27-27-64055	N Pershing Waterline Replace	20,983	122,458	.00	.00	.00	.00	
27-27-64057	N Cleveland Waterline Repla	.00	.00	22,000	20,585	20,585	.00	
27-27-64058	Monroe/Marquam Waterline	.00	.00	.00	.00	.00	180,000	
Total CAPITAL OUTLAY:		41,615	280,923	735,193	20,585	20,585	723,948	
TRANSFERS								
27-27-65067	Trans to Capital/Vehicle	.00	10,000	.00	.00	.00	.00	
Total TRANSFERS:		.00	10,000	.00	.00	.00	.00	
WATER UTILITY RESERVE FUND Revenue Total:		1,036,321	998,647-	735,193-	733,137-	733,533-	723,948-	
WATER UTILITY RESERVE FUND Expenditure Total:		41,615	290,923	735,193	20,585	20,585	723,948	
Total WATER UTILITY RESERVE FUND:		994,706-	707,724-	.00	712,552-	712,948-	.00	
Grand Totals:		994,706-	707,724-	.00	712,552-	712,948-	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
WATER UTILITY SDC FUND								
29-29-40005	Fund Balance	408,385-	415,218-	341,995-	351,416-	351,416-	315,150-	
29-29-40136	SDC Receipts-Water System	4,676-	24,550-	14,000-	20,283-	30,350-	37,000-	
29-29-40510	Interest	2,157-	1,788-	1,500-	1,363-	1,500-	1,400-	
Total REVENUE:		415,218-	441,556-	357,495-	373,062-	383,266-	353,550-	
CAPITAL OUTLAY								
29-29-64057	N cleveland St Waterline Rep	.00	.00	88,000	68,206	68,000	.00	
29-29-64071	Water System Improvement	.00	81,823	269,495	.00	.00	173,550	
29-29-64076	SDC Update	.00	8,317	.00	116	116	.00	
29-29-64078	Monroe/Marquam Waterline	.00	.00	.00	.00	.00	180,000	
Total CAPITAL OUTLAY:		.00	90,140	357,495	68,322	68,116	353,550	
WATER UTILITY SDC FUND Revenue Total:		415,218-	441,556-	357,495-	373,062-	383,266-	353,550-	
WATER UTILITY SDC FUND Expenditure Total:		.00	90,140	357,495	68,322	68,116	353,550	
Total WATER UTILITY SDC FUND:		415,218-	351,416-	.00	304,740-	315,150-	.00	
Grand Totals:		415,218-	351,416-	.00	304,740-	315,150-	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET CY	2015-16 ACTUAL YTD	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
REVENUE BOND DEBT SERVICE FUND								
24-24-40005	Fund Balance	141,216-	.00	.00	.00	.00	.00	
24-24-40763	Transfer from Sewer Reserve	217,502-	.00	.00	.00	.00	.00	
24-24-40765	Transfer from Sewer SDC	236,112-	.00	.00	.00	.00	.00	
Total REVENUE:		594,830-	.00	.00	.00	.00	.00	
Category: 62								
24-24-62844	Interest on 1993 Bond	14,857	.00	.00	.00	.00	.00	
24-24-62919	Principal on 1993 Bond	579,973	.00	.00	.00	.00	.00	
Total Category: 62:		594,830	.00	.00	.00	.00	.00	
REVENUE BOND DEBT SERVICE FUND Revenue Total:		594,830-	.00	.00	.00	.00	.00	
REVENUE BOND DEBT SERVICE FUND Expenditure Total:		594,830	.00	.00	.00	.00	.00	
Total REVENUE BOND DEBT SERVICE FUND:		.00	.00	.00	.00	.00	.00	
Grand Totals:		.00	.00	.00	.00	.00	.00	

Special Revenue Funds

Capital Improvement Fund	65
Technology Replacement	65
Vehicle/Equipment Replacement	65
Building Replacement	66
Street Fund	67
Street Reserve Fund	69
Transportation SDC Fund	70
Parks Improvement Fund	71
Parks System SDC Fund	72
Housing Rehabilitation Fund	73
Library Endowment Fund	74

Funds Slated for Elimination:

Retirement Reserve Fund (Moved to General Fund).....	75
Saalfeld Family Park Trust Fund (Moved to GF Parks)	76
State Revenue Sharing Fund (Moved to GF Admin).....	77
Vehicle Replacement Fund (Moved to Capital Fund)	78
Unemployment Reserve Fund (Moved to General Fund)	79

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
CAPITAL IMPROVEMENT FUND								
17-17-40005	Fund Balance	270,063-	213,986-	273,549-	273,131-	273,131-	288,711-	
17-17-40510	Interest	1,296-	1,087-	1,000-	1,293-	1,100-	1,182-	
17-17-40706	Trans From Parks/Comp	.00	90-	90-	90-	90-	.00	
17-17-40710	Transfer from General Fund	450-	.00	.00	.00	.00	.00	
17-17-40711	Transfer From Streets/Comp	.00	180-	300-	300-	300-	300-	
17-17-40713	Transfer From Admin/Comp	2,440-	2,880-	2,880-	2,880-	2,880-	10,880-	
17-17-40714	Transfer From Police/Comp	400-	2,880-	720-	720-	720-	2,400-	
17-17-40717	Transfer From Sewer/Comp	450-	990-	900-	900-	900-	900-	
17-17-40718	Transfer From Court/Comp	.00	180-	.00	.00	.00	.00	
17-17-40719	Transfer From Library/Comp	.00	10,218-	.00	.00	.00	.00	
17-17-40721	Transfer From Police/Veh	.00	21,000-	22,000-	11,912-	22,000-	31,000-	
17-17-40726	Transfer From Water/Comp	.00	900-	1,000-	1,000-	1,000-	1,000-	
17-17-40731	Transfer From Water/Veh	.00	18,000-	20,000-	20,000-	20,000-	21,000-	
17-17-40732	Transfer From Sewer/Veh	.00	17,000-	25,000-	25,000-	25,000-	35,000-	
17-17-40737	Transfer from Vehicle Replac	.00	127,535-	.00	.00	.00	.00	
17-17-40750	Transfer from Street Fund	200-	.00	15,000-	15,000-	15,000-	15,000-	
17-17-40760	Transfer from Water Reserve	.00	10,000-	.00	.00	.00	.00	
17-17-40765	Transfer from Sewer Reserve	.00	10,000-	.00	.00	.00	.00	
Total REVENUE:		275,298-	436,926-	362,439-	352,226-	362,121-	407,373-	
CAPITAL OUTLAY								
17-17-64058	City Hall/PD Building Roof	15,510	.00	.00	.00	.00	.00	
17-17-64064	Admin-Computer Replaceme	2,701	.00	.00	.00	.00	.00	
17-17-64067	Sewer-Computer Replaceme	450	.00	.00	.00	.00	.00	
17-17-64068	Streets-Computer Replaceme	200	.00	.00	.00	.00	.00	
17-17-64069	Water-Computer Replacemen	450	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		19,312	.00	.00	.00	.00	.00	
TRANSFERS								
17-17-65018	Transfer to Parks	42,000	100,000	.00	.00	.00	.00	
Total TRANSFERS:		42,000	100,000	.00	.00	.00	.00	
CAPITAL OUTLAY								
17-21-64064	Admin-Computer Replaceme	.00	.00	8,235	2,282	2,282	8,834	
17-21-64065	Library-Computer Replaceme	.00	484	10,218	4,015	4,665	5,553	
17-21-64066	Police-Computer Replacemen	.00	.00	3,280	.00	.00	5,680	
17-21-64067	Sewer-Computer Replaceme	.00	.00	1,290	.00	.00	2,190	
17-21-64068	Streets-Computer Replaceme	.00	.00	480	.00	.00	780	
17-21-64069	Water-Computer Replacemen	.00	.00	1,200	.00	.00	2,200	
17-21-64070	Court-Computer Replacement	.00	5,712	900	31	31	1,300	
17-21-64071	Parks-Computer Replacemen	.00	.00	190	.00	.00	190	
17-21-64078	CH Server-Computer Replace	.00	.00	.00	.00	.00	8,000	
Total CAPITAL OUTLAY:		.00	6,197	25,793	6,328	6,978	34,727	
CAPITAL OUTLAY								
17-22-64010	PD Vehicle Future Replacem	.00	21,575	24,000	.00	.00	22,000	
17-22-64011	Water Veh Future Replaceme	.00	9,000	34,000	.00	.00	55,000	
17-22-64012	Sewer Veh Future Replaceme	.00	21,349	33,432	.00	.00	68,432	
17-22-64013	Street Veh Future Replaceme	.00	4,150	19,000	.00	.00	34,000	
17-22-64014	Parks Veh Future Replaceme	.00	1,525	5,114	.00	.00	5,114	

PROPOSED-BUDGET OFFICER
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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
17-22-64020	PW Dump Truck 14-15	.00	.00	45,000	.00	45,000	.00	
17-22-64030	Police Vehicle Lease 14-15	.00	.00	21,000	10,611	21,432	33,000	
Total CAPITAL OUTLAY:		.00	57,599	181,546	10,611	66,432	217,546	
CAPITAL OUTLAY								
17-24-64075	City Hall replacement	.00	.00	155,100	.00	.00	155,100	
Total CAPITAL OUTLAY:		.00	.00	155,100	.00	.00	155,100	
CAPITAL IMPROVEMENT FUND Revenue Total:		275,298-	436,926-	362,439-	352,226-	362,121-	407,373-	
CAPITAL IMPROVEMENT FUND Expenditure Total:		61,312	163,796	362,439	16,939	73,410	407,373	
Total CAPITAL IMPROVEMENT FUND:		213,986-	273,131-	.00	335,286-	288,711-	.00	
Grand Totals:		213,986-	273,131-	.00	335,286-	288,711-	.00	

PROPOSED-BUDGET OFFICER
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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
STREETS FUND								
11-11-40005	Fund Balance	36,569-	83,626-	90,012-	132,033-	132,033-	96,742-	
11-11-40070	State Tax Apportionment	189,415-	190,630-	191,000-	151,130-	191,000-	195,900-	
11-11-40510	Interest	303-	527-	350-	531-	450-	500-	
11-11-40680	Miscellaneous	3,500-	.00	100-	945-	945-	100-	
11-11-40690	Street Assessments Receivab	.00	2,956-	2,900-	1,837-	2,900-	2,900-	
11-11-40750	Transfer from Water Fund	25,000-	20,000-	20,000-	20,000-	20,000-	20,000-	
11-11-40760	Transfer from Sewer Fund	25,000-	20,000-	20,000-	20,000-	20,000-	20,000-	
Total REVENUE:		279,788-	317,739-	324,362-	326,476-	367,328-	336,142-	
PERSONNEL SERVICES								
11-11-60110	City Manager	4,358	4,420	5,000	3,383	4,600	4,700	
11-11-60111	Finance Director	6,407	6,671	6,900	5,037	6,600	7,050	
11-11-60130	Public Works Superintendent	13,882	15,106	16,500	12,034	15,950	16,600	
11-11-60170	PW Utility Worker I	2,216	.00	.00	.00	.00	.00	
11-11-60172	PW Utility Worker I	.00	10,788	13,300	3,991	12,000	13,600	
11-11-60175	PW Utility Worker II	3,458	.00	.00	.00	.00	.00	
11-11-60180	P/W Lead Worker	11,982	9,731	10,800	7,660	10,500	10,850	
11-11-60190	Maintenance Worker	8,159	4,856	5,400	6,761	7,500	5,200	
11-11-60210	Asst to City Manager	9,731	6,913	9,200	6,713	9,100	9,850	
11-11-60225	Accounting/UB Clerk	1,900	1,956	2,500	1,314	1,800	1,750	
11-11-60227	Administrative Assistant PT	.00	.00	.00	453	600	2,100	
11-11-60255	Overtime Pay	.00	567	1,000	103	500	1,000	
11-11-60259	Certification Pay	612	556	800	392	800	550	
11-11-60263	Cell Phone Allowance	276	336	425	222	350	350	
11-11-60300	Fica	4,696	4,606	5,500	3,537	5,100	5,650	
11-11-60302	Overtime Pay	158	.00	.00	.00	.00	.00	
11-11-60310	Group Health & Dental Insura	19,642	21,477	24,735	15,518	23,500	24,900	
11-11-60320	Workers Compensation	3,481	3,685	3,400	3,312	3,800	4,200	
11-11-60330	PERS	8,177	7,002	10,500	6,514	9,800	10,500	
Total PERSONNEL SERVICES:		99,133	98,670	115,960	76,944	112,500	118,850	
MATERIAL & SERVICES								
11-11-62410	P L and Auto Insurance	3,379	6,203	6,800	6,749	6,749	7,200	
11-11-62420	Supplies & Services	40	230	500	251	500	500	
11-11-62430	Telephone	329	285	500	211	300	350	
11-11-62440	Postage	36	24	100	28	50	100	
11-11-62470	Computer Supplies & Service	1,153	968	1,700	1,629	1,700	2,000	
11-11-62472	Computer Equipment	79	.00	.00	.00	.00	.00	
11-11-62490	Membership and Dues	205	50	300	.00	150	200	
11-11-62500	Attorney Fees	289	.00	1,000	349	1,000	800	
11-11-62535	Travel, Training, Certification	10	156	300	.00	100	300	
11-11-62730	Maintenance & Supplies	19,086	23,853	41,300	25,627	36,000	30,000	
11-11-62760	Utilities	2,647	2,953	4,000	1,562	3,000	3,000	
11-11-62770	Auditing Fee	1,690	1,500	1,700	1,677	1,300	1,500	
11-11-62771	Street Tree Maintenance	.00	.00	5,000	3,970	5,000	5,000	
11-11-62790	Vehicle Operation	6,008	4,838	7,500	2,543	7,000	6,500	
11-11-62805	Building Maintenance	.00	.00	800	.00	400	500	
11-11-62820	Street Maintenance	.00	4,710	.00	.00	5,000	10,000	
11-11-62825	Sidewalk Maintenance	.00	.00	4,000	.00	3,200	4,000	
11-11-62848	Engineering Fees	.00	.00	3,000	.00	2,000	2,500	
11-11-62910	Street Lighting Contract	26,325	21,049	30,000	15,543	22,000	28,000	
11-11-62916	Consultant Services	467	256	1,500	.00	1,500	1,500	

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
Total MATERIAL & SERVICES:		61,741	67,076	110,000	60,139	96,949	103,950	
TRANSFERS								
11-11-65005	Interfund Loan - Sewer Reser	.00	14,511	.00	.00	.00	.00	
11-11-65010	Transfer to Unemployment	670	.00	700	700	700	.00	
11-11-65015	Transfer to Retirement Reser	2,010	.00	.00	.00	.00	.00	
11-11-65017	Transfer to Vehicle and Equip	.00	.00	15,000	15,000	15,000	15,000	
11-11-65018	Transfer to Capital/Computers	200	180	300	300	300	300	
11-11-65031	Transfer to Street Reserve	32,408	5,270	45,137	45,137	45,137	60,842	
Total TRANSFERS:		35,288	19,961	61,137	61,137	61,137	76,142	
CONTINGENCY								
11-11-66010	Contingency	.00	.00	37,265	.00	.00	37,200	
Total CONTINGENCY:		.00	.00	37,265	.00	.00	37,200	
STREETS FUND Revenue Total:		279,788-	317,739-	324,362-	326,476-	367,328-	336,142-	
STREETS FUND Expenditure Total:		196,162	185,706	324,362	198,220	270,586	336,142	
Total STREETS FUND:		83,626-	132,033-	.00	128,257-	96,742-	.00	
Grand Totals:		83,626-	132,033-	.00	128,257-	96,742-	.00	

PROPOSED-BUDGET OFFICER
Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
STREET RESERVE FUND								
12-12-40005	Fund Balance	27,952-	60,584-	66,054-	66,180-	66,180-	100,617-	
12-12-40510	Interest	224-	326-	250-	373-	300-	300-	
12-12-40711	Transfer from Street Fund	32,408-	5,270-	45,137-	45,137-	45,137-	60,842-	
Total REVENUE:		60,584-	66,180-	111,441-	111,690-	111,617-	161,759-	
MATERIAL & SERVICES								
12-12-62831	Sidewalk Repair 50/50 Progra	.00	.00	12,500	2,145	11,000	12,500	
Total MATERIAL & SERVICES:		.00	.00	12,500	2,145	11,000	12,500	
CAPITAL OUTLAY								
12-12-64093	Street Projects	.00	.00	98,941	.00	.00	149,259	
Total CAPITAL OUTLAY:		.00	.00	98,941	.00	.00	149,259	
STREET RESERVE FUND Revenue Total:		60,584-	66,180-	111,441-	111,690-	111,617-	161,759-	
STREET RESERVE FUND Expenditure Total:		.00	.00	111,441	2,145	11,000	161,759	
Total STREET RESERVE FUND:		60,584-	66,180-	.00	109,545-	100,617-	.00	
Grand Totals:		60,584-	66,180-	.00	109,545-	100,617-	.00	

PROPOSED-BUDGET OFFICER
Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
TRANSPORTATION SDC FUND								
13-13-40005	Fund Balance	60,432-	64,686-	65,806-	71,131-	71,131-	85,235-	
13-13-40135	SDC Receipts-Transportation	3,930-	14,410-	8,000-	5,204-	13,920-	14,800-	
13-13-40510	Interest	324-	352-	300-	311-	300-	350-	
Total REVENUE:		64,686-	79,447-	74,106-	76,646-	85,351-	100,385-	
CAPITAL OUTLAY								
13-13-64076	SDC Update	.00	8,317	.00	116	116	.00	
13-13-64096	Transportation System Imp.	.00	.00	74,106	.00	.00	100,385	
Total CAPITAL OUTLAY:		.00	8,317	74,106	116	116	100,385	
TRANSPORTATION SDC FUND Revenue Total:		64,686-	79,447-	74,106-	76,646-	85,351-	100,385-	
TRANSPORTATION SDC FUND Expenditure Total:		.00	8,317	74,106	116	116	100,385	
Total TRANSPORTATION SDC FUND:		64,686-	71,131-	.00	76,531-	85,235-	.00	
Grand Totals:		64,686-	71,131-	.00	76,531-	85,235-	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
PARK IMPROVEMENT FUND								
35-35-40005	Fund Balance	36,178-	15,616-	.00	.00	.00	.00	
35-35-40510	Interest	165-	.00	.00	.00	.00	.00	
35-35-40655	Grant-Ebner Park	.00	194,688-	.00	.00	.00	.00	
35-35-40675	Donations	.00	2,000-	.00	.00	.00	.00	
35-35-40686	Humpert Park Income	505-	.00	.00	.00	.00	.00	
35-35-40687	Ebner Park Income	175-	.00	.00	.00	.00	.00	
35-35-40689	Fisher Park Income	270-	.00	.00	.00	.00	.00	
35-35-40694	Ebner Building (Preschool)	1,750-	.00	.00	.00	.00	.00	
35-35-40710	Trans from General Fund	6,000-	209,903-	.00	.00	.00	.00	
35-35-40715	Trans from Capital Reserve	42,000-	100,000-	.00	.00	.00	.00	
Total REVENUE:		87,043-	522,207-	.00	.00	.00	.00	
PERSONNEL SERVICES								
35-35-60190	Maintenance Worker	4,600	.00	.00	.00	.00	.00	
35-35-60300	Fica	86	.00	.00	.00	.00	.00	
35-35-60310	Group Health & Dental Insura	96	.00	.00	.00	.00	.00	
35-35-60320	Workers Compensation	513	.00	.00	.00	.00	.00	
35-35-60330	PERS	8	.00	.00	.00	.00	.00	
Total PERSONNEL SERVICES:		5,304	.00	.00	.00	.00	.00	
MATERIAL & SERVICES								
35-35-62410	P L and Auto Insurance	1,362	.00	.00	.00	.00	.00	
35-35-62420	Supplies & Services	406	.00	.00	.00	.00	.00	
35-35-62440	Postage	50	.00	.00	.00	.00	.00	
35-35-62470	Computer Supplies & Service	132	.00	.00	.00	.00	.00	
35-35-62528	Park Reservation Return Dep	50	.00	.00	.00	.00	.00	
35-35-62730	Maintenance & Supplies	3,511	.00	.00	.00	.00	.00	
35-35-62760	Utilities	3,077	.00	.00	.00	.00	.00	
35-35-62790	Vehicle Operation	1,591	.00	.00	.00	.00	.00	
Total MATERIAL & SERVICES:		10,179	.00	.00	.00	.00	.00	
CAPITAL OUTLAY								
35-35-64020	Bench Alder & College	803	.00	.00	.00	.00	.00	
35-35-64023	Ebner Park Construction Proj	54,958	522,207	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		55,761	522,207	.00	.00	.00	.00	
TRANSFERS								
35-35-65015	Transfer to Retirement Reser	138	.00	.00	.00	.00	.00	
35-35-65016	Transfer to Unemployment Re	46	.00	.00	.00	.00	.00	
Total TRANSFERS:		184	.00	.00	.00	.00	.00	
PARK IMPROVEMENT FUND Revenue Total:		87,043-	522,207-	.00	.00	.00	.00	
PARK IMPROVEMENT FUND Expenditure Total:		71,427	522,207	.00	.00	.00	.00	
Total PARK IMPROVEMENT FUND:		15,616-	.00	.00	.00	.00	.00	
Grand Totals:		15,616-	.00	.00	.00	.00	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
PARKS SDC FUND								
32-32-40005	Fund Balance	2,884-	3,064-	2,378-	2,517-	2,517-	8,062-	
32-32-40139	SDC Receipts-Park System	165-	605-	300-	1,104-	5,552-	10,500-	
32-32-40510	Interest	15-	16-	10-	14-	10-	20-	
Total REVENUE:		3,064-	3,685-	2,688-	3,635-	8,079-	18,582-	
CAPITAL OUTLAY								
32-32-64074	Park System Improvements	.00	.00	2,688	.00	.00	18,582	
32-32-64076	SDC Update	.00	1,168	.00	17	17	.00	
Total CAPITAL OUTLAY:		.00	1,168	2,688	17	17	18,582	
PARKS SDC FUND Revenue Total:		3,064-	3,685-	2,688-	3,635-	8,079-	18,582-	
PARKS SDC FUND Expenditure Total:		.00	1,168	2,688	17	17	18,582	
Total PARKS SDC FUND:		3,064-	2,517-	.00	3,618-	8,062-	.00	
Grand Totals:		3,064-	2,517-	.00	3,618-	8,062-	.00	

PROPOSED-BUDGET OFFICER
Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
HOUSING REHABILITATION FUND								
21-21-40005	Fund Balance	117,543-	114,834-	105,284-	137,229-	137,229-	136,429-	
21-21-40510	Interest	651-	589-	500-	579-	500-	525-	
21-21-40690	Assessments Receivable 199	15,811-	.00	.00	.00	.00	.00	
21-21-40691	Assessments Receivable 199	8,477-	.00	.00	.00	.00	.00	
21-21-40692	Assessments Receivable	.00	29,706-	.00	.00	.00	.00	
Total REVENUE:		142,482-	145,129-	105,784-	137,808-	137,729-	136,954-	
CAPITAL OUTLAY								
21-21-64339	Rehab Loans	.00	7,899	105,784	1,210	1,300	136,954	
21-21-64340	Contract 1997	26,526	.00	.00	.00	.00	.00	
21-21-64342	Contract 1993	1,122	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		27,648	7,899	105,784	1,210	1,300	136,954	
HOUSING REHABILITATION FUND Revenue Total:		142,482-	145,129-	105,784-	137,808-	137,729-	136,954-	
HOUSING REHABILITATION FUND Expenditure Total:		27,648	7,899	105,784	1,210	1,300	136,954	
Total HOUSING REHABILITATION FUND:		114,834-	137,229-	.00	136,597-	136,429-	.00	
Grand Totals:		114,834-	137,229-	.00	136,597-	136,429-	.00	

PROPOSED-BUDGET OFFICER
Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
LIBRARY ENDOWMENT FUND								
09-09-40005	Fund Balance	8,853-	8,899-	9,030-	8,945-	8,945-	8,975-	
09-09-40510	Interest	47-	46-	.00	38-	30-	40-	
Total REVENUE:		8,899-	8,945-	9,030-	8,983-	8,975-	9,015-	
MATERIAL & SERVICES								
09-09-62461	New Books	.00	.00	2,000	.00	.00	2,000	
Total MATERIAL & SERVICES:		.00	.00	2,000	.00	.00	2,000	
CAPITAL OUTLAY								
09-09-64012	Building	.00	.00	7,030	.00	.00	7,015	
Total CAPITAL OUTLAY:		.00	.00	7,030	.00	.00	7,015	
LIBRARY ENDOWMENT FUND Revenue Total:		8,899-	8,945-	9,030-	8,983-	8,975-	9,015-	
LIBRARY ENDOWMENT FUND Expenditure Total:		.00	.00	9,030	.00	.00	9,015	
Total LIBRARY ENDOWMENT FUND:		8,899-	8,945-	.00	8,983-	8,975-	.00	
Grand Totals:		8,899-	8,945-	.00	8,983-	8,975-	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 CY BUDGET	2015-16 YTD ACTUAL	2015-16 YE PROJ	2016-17 PROPOSED BUDGET	Notes
RETIREMENT RESERVE FUND								
19-19-40005	Fund Balance	107,814-	138,516-	.00	.00	.00	.00	
19-19-40510	Interest	587-	163	.00	.00	.00	.00	
19-19-40710	Trans from General Fund	1,707-	.00	.00	.00	.00	.00	
19-19-40711	Transfer from Street Fund	2,010-	.00	.00	.00	.00	.00	
19-19-40712	Transfer from GF Police	13,989-	.00	.00	.00	.00	.00	
19-19-40713	Transfer from GF-Court	80-	.00	.00	.00	.00	.00	
19-19-40714	Transfer from GF Library	1,794-	.00	.00	.00	.00	.00	
19-19-40755	Transfer from Water Fund	5,282-	.00	.00	.00	.00	.00	
19-19-40760	Transfer from Sewer Fund	5,115-	.00	.00	.00	.00	.00	
19-19-40765	Transfer from Park Fund	138-	.00	.00	.00	.00	.00	
Total REVENUE:		138,516-	138,353-	.00	.00	.00	.00	
Category: 65								
19-19-65019	Trans to GF Retire	.00	138,353	.00	.00	.00	.00	
Total Category: 65:		.00	138,353	.00	.00	.00	.00	
RETIREMENT RESERVE FUND Revenue Total:		138,516-	138,353-	.00	.00	.00	.00	
RETIREMENT RESERVE FUND Expenditure Total:		.00	138,353	.00	.00	.00	.00	
Total RETIREMENT RESERVE FUND:		138,516-	.00	.00	.00	.00	.00	
Grand Totals:		138,516-	.00	.00	.00	.00	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 Current year Budget	2015-16 ACTUAL Y.T.D.	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
SAALFELD FAM PARK TRUST FUND								
33-33-40005	Fund Balance	4,617-	1,336-	.00	.00	.00	.00	
33-33-40510	Interest	.00	.00	.00	.00	.00	.00	
Total REVENUE:		4,617-	1,336-	.00	.00	.00	.00	
Total REVENUE:		4,617-	1,336-	.00	.00	.00	.00	
TRANSFERS								
33-33-65010	Park Improvement	3,281	.00	.00	.00	.00	.00	
33-33-65011	Trans to GF/Parks	.00	1,336	.00	.00	.00	.00	
Total TRANSFERS:		3,281	1,336	.00	.00	.00	.00	
SAALFELD FAM PARK TRUST FUND Expenditure Total:								
		3,281	1,336	.00	.00	.00	.00	
Total SAALFELD FAM PARK TRUST FUND:		1,336-	.00	.00	.00	.00	.00	
Grand Totals:		1,336-	.00	.00	.00	.00	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 Current year Budget	2015-16 ACTUAL Y.T.D.	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
STATE REVENUE SHARING FUND								
14-14-40005	Fund Balance	10,233-	.00	.00	.00	.00	.00	
	Total REVENUE:	10,233-	.00	.00	.00	.00	.00	
	Total REVENUE:	10,233-	.00	.00	.00	.00	.00	
TRANSFERS								
14-14-65080	Transfer to General Fund	10,233	.00	.00	.00	.00	.00	
	Total TRANSFERS:	10,233	.00	.00	.00	.00	.00	
	STATE REVENUE SHARING FUND Expenditure Total:	10,233	.00	.00	.00	.00	.00	
	Total STATE REVENUE SHARING FUND:	.00	.00	.00	.00	.00	.00	
	Grand Totals:	.00	.00	.00	.00	.00	.00	

PROPOSED-BUDGET OFFICER
Periods: 07/16-14/17

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 Current year Budget	2015-16 ACTUAL Y.T.D.	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
VEHICLE REPLACEMENT FUND								
37-37-40005	Fund Balance	164,438-	127,134-	.00	.00	.00	.00	
37-37-40510	Interest	762-	401-	.00	.00	.00	.00	
37-37-40710	Trans from General Fund	21,000-	.00	.00	.00	.00	.00	
	Total REVENUE:	186,201-	127,535-	.00	.00	.00	.00	
	Total REVENUE:	186,201-	127,535-	.00	.00	.00	.00	
CAPITAL OUTLAY								
37-37-65034	Police Vehicle Replacement	8,605	.00	.00	.00	.00	.00	
37-37-65058	Back Hoe (Sewer,Street,Wate	35,000	.00	.00	.00	.00	.00	
37-37-65067	PW1-Pick Up (Sewer)	3,530	.00	.00	.00	.00	.00	
37-37-65068	Police Vehicle Lease	11,933	.00	.00	.00	.00	.00	
	Total CAPITAL OUTLAY:	59,067	.00	.00	.00	.00	.00	
TRANSFERS OUT								
37-37-66010	Transfer to Capital/Vehicle	.00	127,535	.00	.00	.00	.00	
	Total TRANSFERS OUT:	.00	127,535	.00	.00	.00	.00	
	VEHICLE REPLACEMENT FUND Expenditure Total:	59,067	127,535	.00	.00	.00	.00	
	Total VEHICLE REPLACEMENT FUND:	127,134-	.00	.00	.00	.00	.00	
	Grand Totals:	127,134-	.00	.00	.00	.00	.00	

2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 Current year Budget	2015-16 ACTUAL Y.T.D.	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
UNEMPLOYMENT FUND								
18-18-40005	Fund Balance	37,816-	38,681-	37,800.00-	.00	.00	.00	
18-18-40510	Interest	177-	150-	.00	.00	.00	.00	
18-18-40710	Transfer from General Fund	569-	.00	.00	.00	.00	.00	
18-18-40711	Transfer from Street Fund	670-	.00	.00	.00	.00	.00	
18-18-40712	Transfer from GF-Police	4,663-	.00	.00	.00	.00	.00	
18-18-40713	Transfer from GF-Library	598-	.00	.00	.00	.00	.00	
18-18-40715	Transfer from GF-Court	26-	.00	.00	.00	.00	.00	
18-18-40716	Transfer from Parks	46-	.00	.00	.00	.00	.00	
18-18-40758	Transfer from Water Fund	1,761-	.00	.00	.00	.00	.00	
18-18-40760	Transfer from Sewer Fund	1,705-	.00	.00	.00	.00	.00	
Total REVENUE:		48,031-	38,831-	37,800.00-	.00	.00	.00	
Total REVENUE:		48,031-	38,831-	37,800.00-	.00	.00	.00	
Category: 62								
18-18-62010	Unemployment Benefits	9,350	.00	.00	.00	.00	.00	
Total Category: 62:		9,350	.00	.00	.00	.00	.00	
TRANSFERS								
18-18-65018	Trans to GF Unemp	.00	38,831	37,800.00	.00	.00	.00	
Total TRANSFERS:		.00	38,831	37,800.00	.00	.00	.00	
UNEMPLOYMENT FUND Expenditure Total:								
		9,350	38,831	37,800.00	.00	.00	.00	
Total UNEMPLOYMENT FUND:		38,681-	.00	.00	.00	.00	.00	
Grand Totals:		38,681-	.00	.00	.00	.00	.00	

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Debt Service Fund

Bancroft Sinking Fund 83

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2016-17 REQUESTED BUDGET	Account Title	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 Current year Budget	2015-16 ACTUAL Y.T.D.	2015-16 PROJ YE	2016-17 PROPOSED BUDGET	Notes
BANCROFT SINKING FUND								
20-20-40005	Fund Balance	10,328-	6,688-	.00	.00	.00	.00	
20-20-40510	Interest	38-	15-	.00	.00	.00	.00	
20-20-40690	Street Assessments Receivab	3,322-	144-	.00	.00	.00	.00	
Total REVENUE:		13,688-	6,848-	.00	.00	.00	.00	
Total REVENUE:		13,688-	6,848-	.00	.00	.00	.00	
Category: 62								
20-20-62830	Interest Payable	141	.00	.00	.00	.00	.00	
Total Category: 62:		141	.00	.00	.00	.00	.00	
DEBT SERVICE								
20-20-65005	Xfer to Sewer Res-Leo LID Pr	6,859	6,848	.00	.00	.00	.00	
Total DEBT SERVICE:		6,859	6,848	.00	.00	.00	.00	
BANCROFT SINKING FUND Expenditure Total:								
		7,000	6,848	.00	.00	.00	.00	
Total BANCROFT SINKING FUND:		6,688-	.00	.00	.00	.00	.00	
Grand Totals:		6,688-	.00	.00	.00	.00	.00	

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Capital Projects

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City of Mt. Angel

Capital Improvement Projects (CIP)

FY 2016-17

The FY 2016-17 Budget contains several capital improvement projects, funded through grants, reserves, fund transfers or operations revenue. In 2015, the City Council approved new system development charges (SDCs) which had been last update in 1999. This budget anticipates much higher SDC collections in FY 16-17.

Also in 2015, the City Council created an Infrastructure Task Force to analyze the costs and revenue sources for maintaining city, and possibly county infrastructure, inside the city limits. The task force met several times in FY 15-16 and reviewed each of the city's utility systems: water, sewer, streets and stormwater. The task force made a set of recommendations for increases in utility rates and new user charges which are discussed in the Decision Packages section of this budget. The task force recommendations are designed to fund needed capital projects which are expected to be undertaken within the next three years.

In FY 16-17, by operations and system, planned capital projects include:

General Fund and General City Operations

- The Capital Improvement Fund contains programs for technology, vehicle and building replacement and is funded from transfers from the General Fund and the utility funds. The proposed budgets for FY 2016-17 include: \$34,727 for technology, \$217,546 for vehicles and \$155,100 for buildings.

Parks System

- New playground equipment at Humpert Park was installed in FY 15-16. The budget identifies funds to install a new bench in the park near the playground equipment and Public Works plans to install an irrigation system at the park. These are non-capital expenses, however.
- The Parks SDC Fund includes a budget of \$18,582 for future improvements to the City's parks, but this amount is not programmed for any specific project.

Sewer System

- The Sewer Utility Fund includes \$12,000 for pump upgrades, \$100,000 for infiltration and inflow (I&I) improvements, and \$20,000 for general system improvements.
- The Sewer Utility Reserve Fund includes \$904,204 for general system improvements and \$26,000 for a sewer lateral repair assistance program.
- The Sewer Utility SDC Fund includes a budget of \$86,926 for sewer system improvements that add capacity to the system. This amount is not programmed for any specific project.
- The Sewer Sludge Fund contains \$1,020,077 to dredge the sewer pond at the wastewater treatment plant when necessary according to the new 2014 Wastewater System Master Plan. The estimate for this project in the master plan, in 2014 dollars is \$888,000.

Water System

- The Water Utility Fund includes \$10,000 for minor system improvements.
- The Water Utility Reserve Fund includes \$180,000 for a waterline replacement on W. Marquam and Monroe Streets, this expense is shared with the Water Utility SDC Fund. The budget includes \$543,948 for un-programmed system improvements.
- The Water Utility SDC Fund includes a budget of \$180,000 for the other half of the W. Marquam/Monroe waterline replacement project (total cost of \$360,000.) The fund also includes \$173,550 for un-programmed water system improvements.

Stormwater System

- The Stormwater Utility Fund is new, created to recognize the need to eventually operate and maintain the city's stormwater drainage system. The fund was capitalized with a transfer of \$1,000 from the General Fund in FY 14-15 and \$1,200 in FY 15-16, but no transfers are proposed in FY 16-17. Instead, a new stormwater management fee is proposed by the Infrastructure Task Force in the amount of \$3 per equivalent residential unit (ERU) in the city. This fee will build capital in the fund to pay for capital projects needed for the city's stormwater system.
- The Stormwater SDC Fund includes a budget of \$20,623 for stormwater improvements that add capacity to the system.

Street System

- The Street Reserve Fund includes \$149,259 for street repair projects. This is a sufficient amount of money to contemplate a possible match for a Small City Allotment (SCA) grant from the Oregon Department of Transportation (ODOT) should we try again to apply in FY 16-17. But it is insufficient to perform significant street maintenance work, in general. (The Council may recall the estimate for the full reconstruction of Railroad Avenue was in excess of \$500,000.) The Infrastructure Task Force recommended a new street lighting fee of \$2 per utility account. This new revenue, to pay the city's street lighting bills to PGE, would allow for increased transfers to the Street Reserve Fund to build up capital for future street improvement projects, such as street overlays. The fund also includes \$12,500 for the Sidewalk Repair 50/50 assistance program.
- The Transportation SDC Fund contains a budget of \$100,385 which can be used for transportation system improvements that add capacity to the system.

The following pages provide the detail for capital improvement projects for general city operations for technology, vehicles and buildings. Also included are the 10 year capital needs in the city's utility systems presented to the Infrastructure Task Force. These projects come from system master plans adopted by the City Council in past years.

City of Mt. Angel
Technology Replacement Schedule
FY 2016-17

Fund	Equipment No. & Description	Year of Update or Replacement	Estimated Purchase Price
Administration			
General	#0537	FY 15-16	\$ 1,200
General	#0080	FY 16-17	\$ 1,500
General	#0084 & #0086	FY 18-19	\$ 3,000
General	#0112 & #0089	FY 19-20	\$ 3,000
General	#0099	FY 20-21	\$ 1,500
Reserve Balance \$6,822		Total FY 16-17 request: \$2,700	

Public Works			
PW	#0536 & #0079	FY 14-15	\$ 2,400
PW	#0075 & #0533	FY 15-16	\$ 1,200
PW	#0533	FY 16-17	\$ 1,200
PW	#0082	FY 18-19	\$ 1,200
PW	#0085	FY 19-20	\$ 1,200
Reserve Balance \$3,160		Total FY 16-17 request: \$1,200	

Police			
Police	#1517 & 1519	FY 15-16	\$ 2,700
Police	# 1520& #1531 & #1532	FY 16-17	\$ 4,700
Police	#0087	FY 18-19	\$ 1,200
Police	#0111 & #0090	FY 19-20	\$ 3,000
Reserve Balance \$3,290		Total FY 16-17 request: \$3,290	

Note: Most Library computers are owned by CCRLS

Future Technology Expenses			
Library	#1518	FY 17-18	\$ 1,500
Library	#0088	FY 19-20	\$ 1,500
Reserve Balance \$6,203		Total FY 16-17 request: \$ 0	
Future Technology Expenses			
Multiple	Server	FY 16 - 17	\$ 8,000
Reserve Balance \$8,000		Total FY 16-17 request: \$8,000	

City of Mt. Angel
Police Vehicle Replacement Schedule
FY 2016-17

Fund	Equipment No. & Description	Year of Update or Replacement	Estimated Purchase Price
General-Police	Vehicle PD1- 4th year payment (lease/purchase program)	FY 16 - 17	\$ 11,000
General-Police	Vehicle PD3- 3rd year payment (lease/purchase program)	FY 16 - 17	\$ 11,000
General-Police	Vehicle PD2- 1st year payment (lease/purchase program)	FY 16 - 17	\$ 11,000
Total FY 2016-17 request: \$33,000			
General-Police	Vehicle PD3- 4th year payment (lease program)	FY 17 - 18	\$ 11,000
General-Police	Vehicle PD2- 2nd year payment (lease program)	FY 17 - 18	\$ 11,000
General-Police	Vehicle PD4 (purchase used or 1st year lease payment)	FY 17 - 18	\$ 11,000
General-Police	Vehicle PD2- 3rd year payment (lease program)	FY 18 - 19	\$ 11,000
General-Police	Vehicle PD4- 2nd year payment (lease program)	FY 18 - 19	\$ 11,000

City of Mt. Angel
Public Works Vehicle Replacement Schedule
FY 2016-17

Fund	Equipment No. & Description	Year of Update or Replacement	Estimated Purchase Price
Parks	PW8 Mowing Tractor	FY 16-17	\$ 15,000
Water/ Streets	PW9 Pick-Up Truck	FY 16-17	\$ 15,000
Total FY 2016-17 request: \$30,000			
Streets	Airless Paint Sprayer	FY 17-18	\$ 8,000
Sewer	PW11 Tractor	FY 17-18	\$ 18,000
Streets/ Parks	PW12 Mowing Tractor	FY 17-18	\$ 16,000
Streets	PW13 Street Sweeper	FY 18 - 19	\$ 50,000
Sewer/ Water/ Streets	PS10 Jetter/Vac Trucks	FY 18 - 19	\$ 60,000
Water	PW14 Pick-Up Truck	FY 19-20	\$ 15,000

Wastewater System Projects

	Project Description	Length	Diameter	Master Plan Estimate	Timeline	% SDC Eligible	SDC Fund	Reserve Fund
1	Main Trunk Sewer – Manhole #5 to New Manhole #100	2,040	24	\$ 612,000	2017	30%	\$ 183,000	\$ 429,000
2	North Trunk Sewer – Marquam St. MH #100 to Pershing St. MH #20	900	18	\$ 340,000	2019	25%	\$ 85,000	\$ 255,000
3	North Trunk Sewer - Marquam Street MH #20 to Railroad MH #25	400	15	\$ 142,000	2020	10%	\$ 14,200	\$ 127,800
4	North Trunk Sewer - Marquam Street MH #25 to Main St MH #60	830	12	\$ 375,000	2021	40%	\$ 150,000	\$ 225,000
5	South Trunk Sewer - Segment 1 New MH #100 to May Street MH #130	1,950	18	\$ 596,000	2022	100%	\$ 596,000	\$ -
6	South Trunk Sewer - MH #136 to MH #146	1,200	12	\$ 357,000	2025	20%	\$ 71,400	\$ 285,600
7	Construct New Line from MH 115 to MH 109	80	10	\$ 50,000	2026	10%	\$ 5,000	\$ 45,000
8	Treatment Plant Access Road Improvements			\$ 85,000	2024	50%	\$ 42,500	\$ 42,500
9	Wetland Improvements, effluent boxes, influent valves			\$ 69,000	2024	n/a	\$ -	\$ 69,000
10	Effluent Pump Station Confined Space Entry Improvements			\$ 39,000	2024	n/a	\$ -	\$ 39,000
11	South Trunk Sewer - May Street MH #130 to MH #135	500	15	\$ 171,000		n/a	\$ -	\$ 171,000
12	South Trunk Sewer – South. Pershing Street MH #135 to MH #136	325	15	\$ 128,000		30%	\$ 38,400	\$ 89,600
13	Headworks Improvements			\$ 528,000		n/a	\$ -	\$ 528,000
14	Lagoon Cell 1 Sludge Removal			\$ 888,000		n/a	\$ -	\$ 888,000
15	Effluent Pump Station Electrical and Control System Modernization			\$ 460,000		n/a	\$ -	\$ 460,000
16	Facilities Plan Update			\$ 75,000		50%	\$ 37,500	\$ 37,500
17	Sewer Basin 1 Trunk Sewer	2,400	8	\$ 493,000		n/a	\$ -	\$ 493,000
18	Sewer Basin 2 West Trunk Sewer	1,400	8	\$ 300,000		n/a	\$ -	\$ 300,000
19	Sewer Basin 2 East Trunk Sewer	1,200	8	\$ 252,000		n/a	\$ -	\$ 252,000
20	Sewer Basin 3 Trunk Sewer	1,600	8	\$ 336,000		n/a	\$ -	\$ 336,000
21	Sewer Basin 7 Southwest Trunk Sewer	2,100	10	\$ 552,000		n/a	\$ -	\$ 552,000
	Total:	14,825		\$ 6,848,000		17%	\$ 1,223,000	\$ 5,625,000

Ongoing Maintenance		
Sewer Cleaning and Inspection Program (Program – 1)	\$13,000	Per Year
Annual I/I Correction Program (Program – 2)	\$100,000	Per Year
Total of Recurring Annual Programs:		\$113,000

Water Distribution System Projects

	Project Description	Length	Master Plan Estimate	Current Estimate (+30%)	Timeline	% SDC Eligible	SDC Fund	Reserve Fund
<u>1</u>	* New 8" line down Towers Lane North to the Kraemer property to allow for a tie in for the Grandview Estates Project. Could also loop through to connect with the 8" line on Brenden Lane.	1550'	\$ 180,000	\$ 234,000	Late 2016	80%	\$ 187,200	\$ 46,800
<u>2</u>	New 8" lines on John St. between N. Main St. and W. Marquam St. and also on Monroe St. From N. Main St. to W. Marquam St. and on W. Marquam St. from Monroe St. to N. Main St.	1,500'-1,600'	\$ 280,000	\$ 364,000	2017	50%	\$ 182,000	\$ 182,000
<u>3</u>	New 8" line on W. College / Cindy Lane & City R.O.W. connecting on Lincoln St. @ W. College and again on Lincoln St. at the existing R.O.W. (3 services currently connected to a 2" PVC line running down the R.O.W. from Cindy Lane would be reconnected to the existing 6" line on Lincoln St).	900'	\$ 110,000	\$ 143,000	2018	30%	\$ 43,000	\$ 100,000
<u>4</u>	New 8" line on E.College St. from Main St. to E. Church St. @ Oak St.	1130'	\$ 141,250	\$ 183,625	2019	60%	\$ 110,175	\$ 73,450
<u>5</u>	New 8" line on Sheridan St. between Taylor St. and E. College St.	520'	\$ 65,000	\$ 84,500	2019	50%	\$ 42,250	\$ 42,250
<u>6</u>	New 8" line on N. Garfield between Taylor St. and E. College St.	530'	\$ 66,250	\$ 86,125	2019	60%	\$ 51,675	\$ 34,450
<u>7</u>	New 8" line on St.Mary's Ave. between Taylor St. and E. College St.	960'	\$ 79,500	\$ 103,350	2020	30%	\$ 31,005	\$ 72,345
<u>8</u>	New 12" line on Academy St. from Humpert Lane to Leo St.	1690'	\$ 312,650	\$ 406,445	2021	45%	\$ 182,900	\$ 223,545
<u>9</u>	New 8" line on May St. from S. Main St. to Fir St. and the continuing west to the connection point of the proposed new transmission main extension into the Southwest UGB.	2,300'	\$ 370,300	\$ 481,390	2020	55%	\$ 264,765	\$ 216,625
<u>10</u>	New 12" line on E. Marquam St. between Elm St. and N. Sheridan St.	430'	\$ 79,550	\$ 103,415	2022	45%	\$ 46,535	\$ 56,880
<u>11</u>	New 8" line on Cherry St. between Taylor St. and E. College St.	980'	\$ 122,500	\$ 159,250	2022	60%	\$ 95,550	\$ 63,700
<u>12</u>	New 8" line on Birch St. between Taylor St. and E. Marquam St.	900'	\$ 166,500	\$ 216,450	2023	60%	\$ 129,870	\$ 86,580
<u>13</u>	New 12" line on John St. from W. Marquam St. going North to the industrial park.	1080'	\$ 199,800	\$ 259,740	2026	45%	\$ 116,880	\$ 142,860
<u>14</u>	New 12" line between wilco highway (S. Main) through the Benedictine Sisters Property to Highway 214 at Academy St.	1590'	\$ 294,150	\$ 382,395	2024	60%	\$ 229,435	\$ 152,960
<u>15</u>	New 12" line on E. Marquam St. between Elm St. and Birch St.	1,290'	\$ 238,650	\$ 310,245	2025	45%	\$ 139,610	\$ 170,635
<u>16</u>	New 8" line between S. Garfield St. & S. Cleveland St. Near Festhall.	290'	\$ 36,250	\$ 47,125	2023	100%	\$ 47,125	\$ -
<u>17</u>	New 12" line on the west and south boundaries of the industrial park, connecting to the John St. water line and to the line on N. Main.	1,680'	\$ 296,000	\$ 384,800	2027	100%	\$ 384,800	\$ -
	Total	<u>20,280'</u>	<u>\$ 3,038,350</u>	<u>\$ 3,949,855</u>	<u>12 Years</u>	<u>51%</u>	<u>\$ 2,284,775</u>	<u>\$ 1,665,080</u>

Stormwater System Projects

	Project Description	Length (ft)	Master Plan Estimate	Current Estimate (+52%)	Timeline (Years)	% SDC Eligible	SDC Fund	Reserve Fund
1	Marquam Street Culvert	60	\$ 20,400	\$ 31,100	11 to 20	100%	\$ 31,100	\$ -
2	36-inch Pipe by 48-inch pipe S. of Marquam St	850	\$ 180,200	\$ 274,950	11 to 20	100%	\$ 274,950	\$ -
3	36-inch Pipe by 48-inch pipe, Marquam St to RR	350	\$ 74,800	\$ 114,130	1 to 10	100%	\$ 114,130	\$ -
4	36-inch pipe, John St to Middle School	1,300	\$ 380,800	\$ 581,000	1 to 10	100%	\$ 581,000	\$ -
5	48-inch pipe, Academy St and Wilco Highway	2,100	\$ 578,000	\$ 881,900	1 to 10	100%	\$ 881,900	\$ -
	Total	<u>2,560</u>	<u>\$ 1,234,200</u>	<u>\$ 1,883,080</u>			<u>\$ 1,883,080</u>	

Street Projects

	Project Location	Project Description	Length (ft)	Master Plan Estimate	Current Estimate	Timeline	% SDC Eligible	SDC Fund	Reserve Fund
<u>1</u>	W. Marquam St., R.R. Ave. to N. Main St.	Overlay	715		\$ 80,000		0%	\$ -	\$ 80,000
<u>2</u>	E. Church St., Hwy 214 to Sheridan St.	Overlay	695		\$ 80,000		0%	\$ -	\$ 80,000
<u>3</u>	E. College St., Cleveland St. to Oak St.	Overlay	516		\$ 50,000		0%	\$ -	\$ 50,000
<u>4</u>	Alder from Taylor St. and E. Marquam St.	Overlay	870		\$ 90,000		0%	\$ -	\$ 90,000
<u>5</u>	Cherry Street South End to E. College St.	Fine Grade & Overlay	220		\$ 13,000		0%	\$ -	\$ 13,000
<u>6</u>	N. Cleveland Street, E. College to Taylor St.	Fine Grade & Overlay	445		\$ 27,000		0%	\$ -	\$ 27,000
<u>7</u>	W. College St. , R.R. Ave. to Lincoln St.	Fine Grade & Overlay	415		\$ 25,000		0%	\$ -	\$ 25,000
<u>8</u>	John St. , W.Marquam St. to Clement St.	Fine Grade & Overlay	405		\$ 24,500		0%	\$ -	\$ 24,500
<u>9</u>	Franklin St. , Main St. to west end of St.	Fine Grade & Overlay	795		\$ 47,500		0%	\$ -	\$ 47,500
<u>10</u>	Monroe St. , W. Marquam St. to Franklin St.	Fine Grade & Overlay	220		\$ 13,000		0%	\$ -	\$ 13,000
<u>11</u>	N. Sheridan St., Taylor to E. Marquam St.	Grind, Fine Grade, Overlay	670		\$ 57,000		0%	\$ -	\$ 57,000
<u>12</u>	N.Garfield St., Taylor St. to E. Marquam St.	Grind, Fine Grade, Overlay	410		\$ 39,000		0%	\$ -	\$ 39,000
<u>13</u>	W. Charles St., R.R. Ave. to Lincoln St.	Reconstruction	470		\$ 190,000		0%	\$ -	\$ 190,000
<u>14</u>	R.R. Ave., W. Church St. to W. Marquam St.	Reconstruction	1290		\$ 550,000		0%	\$ -	\$ 550,000
<u>15</u>	N. Pershing, W. Marquam to N. City Limits	Reconstruction	1100		\$ 430,000		0%	\$ -	\$ 430,000
<u>16</u>	Birch St. , Taylor St. to E. Marquam St.	Reconstruction	860		\$ 385,000		0%	\$ -	\$ 385,000
	Alder St. , Taylor St. to E. College St.	Reconstruction	1390		\$ 590,000		0%	\$ -	\$ 590,000
<u>17</u>	May St. , S. Main St. to Fir St.	Reconstruction	920		\$ 390,000		0%	\$ -	\$ 390,000
Total Non-SDC			12,406		\$ 3,081,000		0%	\$ -	\$ 3,081,000
<u>18</u>	E. Church St - Cleveland to College	Reconstruction	Unk	\$ 130,000	\$ 193,000	1 to 10	100%	\$ 193,000	\$ -
<u>19</u>	E College St - Church to City Limits	Reconstruction	Unk	\$ 560,000	\$ 831,200	1 to 10	100%	\$ 831,200	\$ -
<u>20</u>	Realignment Hwy 214/Marquam Intersection	Reconstruction	Unk	Unk	\$ 300,000	1 to 20	100%	\$ 300,000	\$ -
<u>21</u>	Marquam St.	Railroad Crossing Imp	Unk	\$ 125,000	\$ 185,500	1 to 10	100%	\$ 185,500	\$ -
<u>22</u>	Church/Main/Highway 214/Railroad Avenue	Intersection Imprvmts	Unk	\$ 410,000	\$ 608,600	1 to 10	100%	\$ 608,600	\$ -
<u>23</u>	Hwy 214@ Industrial Way	Left Turn Pocket	Unk	\$ 84,000	\$ 124,600	10 to 20	100%	\$ 124,600	\$ -
Total SDC					\$ 2,242,900			\$ 2,242,900	

	Project Location	Project Description	Length	Master Plan Estimate	Current Estimate	Timeline	% SDC Eligible	SDC Fund	Reserve Fund
24	Birch St., Taylor St. south to E. College St	New Construction	750	*	\$ 320,000	ADC	0%	\$ -	\$ 320,000
25	Sherman St. , R.R. Ave. to Lincoln St.	New Construction	495	*	\$ 220,000	ADC	0%	\$ -	\$ 220,000
26	E/W Street - Pershing to Marquam St	New Construction		\$ 560,000	\$ 831,200	ADC	100%	\$ 831,200	\$ -
27	N/S Street - W Church to Marquam	New Construction		\$ 365,000	\$ 541,800	ADC	100%	\$ 541,800	\$ -
28	N/S Street - Marquam to New N/S Conn	New Construction		\$ 400,000	\$ 593,700	ADC	100%	\$ 593,700	\$ -
29	E/W Street - Hwy 214 to City Limits	New Construction		\$ 400,000	\$ 593,700	ADC	100%	\$ 593,700	\$ -
30	Maple Street Extension	New Construction		\$ 400,000	\$ 593,700	ADC	100%	\$ 593,700	\$ -
31	N/S Street - Maple to W Church	New Construction		\$ 400,000	\$ 593,700	ADC	100%	\$ 593,700	\$ -
32	Spruce Street Extension	New Construction		\$ 100,000	\$ 148,400	ADC	100%	\$ 148,400	\$ -
33	Oak Street Extension	New Construction		\$ 350,000	\$ 519,500	ADC	100%	\$ 519,500	\$ -
34	May Street Extension	New Construction		\$ 420,000	\$ 623,400	ADC	100%	\$ 623,400	\$ -
35	Winchester St SW/Main St SE Connection	New Construction		\$ 420,000	\$ 623,400	ADC	100%	\$ 623,400	\$ -
Total					\$ 6,202,500			\$ 5,662,500	\$ 540,000

* Project #24 and #25 can be considered SDC eligible if added to the CIP list

Bike and Pedestrian

	Project Location	Project Description	Length	Master Plan Estimate	Current Estimate	Timeline	% SDC Eligible	SDC Fund	Reserve Fund
36	Hwy 214 to Oak St	Multi-use Path		\$ 16,850	\$ 25,000	1 to 10	100%	\$ 25,000	\$ -
37	Birch to S Cleveland	Multi-use Path		\$ 28,000	\$ 41,500	1 to 10	100%	\$ 41,500	\$ -
38	Alder - College to Taylor	Multi-use Path		\$ 5,600	\$ 8,300	1 to 10	100%	\$ 8,300	\$ -
39	Alder - Taylor to Marquam	Bike & Ped		\$ 63,000	\$ 93,500	1 to 10	100%	\$ 93,500	\$ -
40	Taylor to Marquam	Bike & Ped		\$ 51,000	\$ 75,700	1 to 10	100%	\$ 75,700	\$ -
41	W Church - Fir to City Limit	Bike & Ped		\$ 15,000	\$ 22,200	1 to 10	100%	\$ 22,200	\$ -
42	S Main - Church to City L.	Bike & Ped		\$ 27,000	\$ 40,000	1 to 10	100%	\$ 40,000	\$ -
43	W Marquam - N. Main to R.R.	Bike & Ped		\$ 30,000	\$ 44,500	1 to 10	100%	\$ 44,500	\$ -
44	W Marquam - RR to West City Limit	Bike & Ped		\$ 90,000	\$ 135,600	1 to 10	100%	\$ 135,600	\$ -
Total					\$ 486,300			\$ 486,300	

Decision Packages

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City of Alt. Angel

Decision Package Request Summary FY 2016-17

Request		Cost	FUND				
			General	Water	Streets	Sewer	Storm
Revenues							
General Fund Revenues	1	\$2,600 to \$162,000	\$162,000				
Children's Librarian Hours	2	\$9,600	\$9,600				
Library Director's Office	3	\$10,000	\$10,000				
Water Rate Increase	4	\$72,000		\$72,000			
Sewer Rate Increase	5	\$72,000				\$72,000	
Utility Worker I	6	\$63,000	\$12,600	\$22,050	\$6,300	\$22,050	
Street Lighting Fee	7	\$21,600			\$21,600		
Stormwater Fee	8	\$32,400					\$32,400
Total All Decision Packages		\$442,600	\$194,200	\$94,050	\$27,900	\$94,050	\$32,400

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City of Mt Angel
 Decision Package Request
 FY 2016-17

01

Fund

Program

Priority Rating:

Budget Request:

General Fund Revenues (Various)

One-time

On-going

Detailed Description of Request:

Enact various measures to increase revenues in the General Fund including: franchise increases, user fees and licenses.

Net Budget Impact	\$ -
Total Cost	

Background / Additional Information:

During the February 16, 2016 workshop with the Budget Committee, several new revenue sources were discussed that would supplement the General Fund:

Mt. Angel Telephone Franchise @ 7%	\$ 2,600
PGE Franchise (enact 2% 'Privilege Tax')	\$35,000
Business Registration Fee (\$50)	\$ 5,000
Program User Fees (added to Utility Bill)	
\$2/mo	\$21,600
\$3/mo	\$32,400
\$4/mo	\$43,200
\$5/mo	\$54,000
\$6/mo	\$64,800
....	
\$15/mo	\$162,000

Source of Funding or Financing	
Type	Amount
Total	\$ -

Continue evaluating new General Fund revenue sources to promote community livability (walkability, beautiful parks, library, police protection) to make progress toward the city's 2035 vision.

City of Mt Angel
 Decision Package Request
 FY 2016-17

02

Fund

Program

Priority Rating:

Budget Request:

Children's Librarian Hours

One-time

On-going

Detailed Description of Request:

Increase the hours of the Children's Librarian to 28 hours/week.

Net Budget Impact	\$ 9,600
Total Cost	\$ 27,600

Background / Additional Information:

The new Children's Librarian has successfully implemented many programs for the city's youth which is bringing new attention and recognition to the Mt. Angel Library. Examples include Lego Club, the Early Literacy computer, new Teen Advisory Board, movie nights, Read to the Dog, staffing the children's corner at Hazelnut Fest and Wurstfest, in addition to continuing Baby Story Time and other previous programming. Her work has earned awards for the Library such as the recent award for a successful Summer Reading Program. Increasing the Children's Librarian's hours will enable the City of Mt. Angel to retain a valuable employee and increase the Library's program offerings to the community, thus addressing the City Council's goals for a more livable community.

Source of Funding or Financing	
Type	Amount
Library 01-05	\$ 9,600
Total	\$ 9,600

Supporting Council Goal behind Budget Request:

Continue evaluating new General Fund revenue sources to promote community livability (walkability, beautiful parks, library, police protection) to make progress toward the city's 2035 vision.

City of Mt Angel
Decision Package Request
FY 2016-17

03

Fund

Program

Priority Rating:

Budget Request:

Library Director's Office

One-time

On-going

Detailed Description of Request:

Construct an enclosed office for the Library Director.

Net Budget Impact	\$ 10,000
Total Cost	\$ 10,000

Background / Additional Information:

The Library Director has successfully implemented many programs which are bringing new attention and recognition to the Mt. Angel Library. Managing an expanding program offering is becoming increasingly difficult without a dedicated work space to be away from the counter to plan activities, have confidential conversations and generally manage the library's offerings and services. In addition to increasing the hours of the Children's Librarian, a work space for the Library Director has been identified as the next most pressing need to become more efficient and effective in program offerings to the community, thus addressing the City Council's goals for a more livable community.

Source of Funding or Financing	
Type	Amount
Library 01-05	\$ 10,000
Total	\$ 10,000

Supporting Council Goal behind Budget Request:

Continue evaluating new General Fund revenue sources to promote community livability (walkability, beautiful parks, library, police protection) to make progress toward the city's 2035 vision.

City of Alt Angel
 Decision Package Request
 FY 2016-17

04

Fund Water Utility 25 ▼

Program Water

Priority Rating: High - Council Goal ▼

Budget Request:

Water Rate Increase

One-time

On-going

Detailed Description of Request:

Increase water rates by 15%

Net Budget Impact	\$ 72,000
Total Revenue	\$ 565,500

Background / Additional Information:

The Infrastructure Task Force created by the City Council in 2015 examined the operating and capital needs for the City's water utility in the coming years. The task force has recommended adjusting water rates by 15% in FY 16-17, 5% in FY 17-18 and 5% in FY 18-19.

Source of Funding or Financing	
Type	Amount
Water Utility Fund	\$ 72,000
Total	\$ 72,000

Supporting Council Goal behind Budget Request:

Continue the process of analyzing costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits, through the Infrastructure Task Force.

City of Alt Angel
 Decision Package Request
 FY 2016-17

05

Fund Sewer Utility 26 ▼

Program Sewer

Priority Rating: High - Council Goal ▼

Budget Request:

Sewer Rate Increase

One-time

On-going

Detailed Description of Request:

Increase sewer rates by 10%

Net Budget Impact	\$ 72,000
Total Revenue	\$ 798,500

Background / Additional Information:

The Infrastructure Task Force created by the City Council in 2015 examined the operating and capital needs for the City's sewer utility in the coming years. The task force has recommended adjusting water rates by 10% in FY 16-17, 5% in FY 17-18 and 5% in FY 18-19.

Source of Funding or Financing	
Type	Amount
Sewer Utility Fund	\$ 72,000
Total	\$ 72,000

Supporting Council Goal behind Budget Request:

Continue the process of analyzing costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits, through the Infrastructure Task Force.

City of Alt Angel
 Decision Package Request
 FY 2016-17

06

Fund Multiple Funds ▼

Program General, Street, Water, Sewer

Priority Rating: High - Mission Critical ▼

Budget Request:

Utility Worker I

One-time

On-going

Detailed Description of Request:

Add a new Utility Worker I in Public Works (1.0 FTE)

Net Budget Impact	\$ 63,000
Total Cost	\$ 63,000

Background / Additional Information:

The Infrastructure Task Force created by the City Council in 2015 examined the operating and capital needs for the City's sewer utility in the coming years. The task force has recommended the addition of one full-time Utility Worker I to support parks, streets, water and sewer operations.

Source of Funding or Financing	
Type	Amount
General Fund (Parks)	\$ 12,600
Street Fund	\$ 6,300
Water Fund	\$ 22,050
Sewer Fund	\$ 22,050
Total	\$ 63,000

Supporting Council Goal behind Budget Request:

Continue the process of analyzing costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits, through the Infrastructure Task Force.

City of Alt Angel
 Decision Package Request
 FY 2016-17

07

Fund Streets Fund 11 ▼

Program Streets

Priority Rating: High - Council Goal ▼

Budget Request:

Street Lighting Fee

One-time

On-going

Detailed Description of Request:

Impose a new street lighting fee on utility bills to pay for the City's electricity costs to PGE for street lighting.

Net Budget Impact	\$ 21,600
Total Revenue	\$ 21,600

Background / Additional Information:

In addition to street maintenance, the Street Fund pays for operations related to the city's street system such as street lighting, street sweeping and, to a degree, stormwater. The Infrastructure Task Force created by the City Council in 2015 examined the operating and capital needs for the City's utility systems in the coming years. The task force has recommended imposing a new street lighting fee of \$2 per utility account to pay for the costs of electricity for city street lights. This would free up budget to increase street maintenance and/or make contributions to the Street Utility Reserve Fund for future street capital projects.

Source of Funding or Financing	
Type	Amount
Street Fund (\$2 x 900 x 12)	\$ 21,600
Total	\$ 21,600

Supporting Council Goal behind Budget Request:

Continue the process of analyzing costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits, through the Infrastructure Task Force.

City of Alt Angel
Decision Package Request
FY 2016-17

08

Fund SDC Storm Sewer 31 ▼

Program Stormwater

Priority Rating: High - Council Goal ▼

Budget Request:

Stormwater Fee

One-time

On-going

Detailed Description of Request:

Impose a new stormwater management fee on utility bills to pay for the City's stormwater management and operations costs.

Net Budget Impact	\$ 59,400
Total Revenue	\$ 59,400

Background / Additional Information:

A new Stormwater Utility Fund was created in FY 14-15 and capitalized with a \$1,000 transfer from the General Fund. A second transfer of \$1,200 was made in FY 15-16. No expenditures have been made from this fund, yet; typically stormwater operations are supported by the Street Fund, contributing to the burden on that fund with its limited revenue source of state highway gas taxes. (The Street Fund pays for operations related to the city's street system such as street lighting, street sweeping, in addition to street maintenance.) The Infrastructure Task Force created by the City Council in 2015 examined the operating and capital needs for the City's utility systems in the coming years. The task force has recommended imposing a new street lighting fee of \$3 per equivalent residential unit (ERU) per utility account to pay for stormwater operations and maintenance. This would free up budget to increase street maintenance and/or make contributions to the Street Utility Reserve Fund for future street capital projects. For purposes of this estimate staff used October 2015 data of 1650 ERU's.

Continue the process of analyzing costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits, through the Infrastructure Task Force.

Source of Funding or Financing	
Type	Amount
Stormwater Fund (\$3 x 1650 x 12)	\$ 59,400
Total	\$ 59,400

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City of Mt. Angel
Budget Calendar
FY 2016-17

Action	Proposed Date
City Council goal setting session	Saturday, January 09, 2016
Department head Kick Off budget meeting	Tuesday, January 19, 2016
Worksheets due back to finance department	Wednesday February 10, 2016
Joint CC and BC Goal/Pre Meeting	Tuesday February 16, 2016
City prepares Draft budget	February through 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	Monday, April 11, 2016
Budget Committee meeting #1 – orientation, budget message and public hearings	Monday, April 18, 2016
Budget Committee meetings * <u>additional meetings as needed and announced</u> to review funds, discuss amendments and make a recommendation on the budget and tax rate/levy	Through May 11, 2016
Publishing on line and to paper by (for 26 th publishing)	Thursday, May 19, 2016
City Council adopts budget, makes appropriations, imposes and categorizes property tax NOTE: Must be completed by June 30, 2016	Monday, June 06, 2016
Staff submits tax certification documents to County Assessor	By July 15, 2016

- *Suggested additional dates: Thursday 4/21 , Monday 4/25, Thursday 4/28*

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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 2016-17

Fund	Restricted	Source	Description	Carrying Debt
Bancroft Sinking Fund	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 used to pay principal and interest on the Street LID (limited improvement district) for Leo Street.	Y
Capital Improvement Fund	Usually	General Fund	This fund is used to save money for future major expenses for the departments in the General Fund.	N
General Fund	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 used for many things throughout most City services with the exception of water and sewer uses. New programs in this fund this year are: Community Development, Parks, and Retirement Reserve.	N
Housing Rehabilitation Fund	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 used to loan money out at no interest for home repairs in our community. 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
Library Endowment Fund	Yes	Donations	Funds specifically donated for use in the library.	N
Park Improvement Fund	No	Reservations, rent, transfer from General Fund	This fund is used to pay for park capital projects.	N
Parks SDC Fund	Yes	Park SDC fees	This fund receives revenues assessed against new residential development can be used only to pay for new park infrastructure or expansion.	N
Sewer Utility Fund	Yes	Sewer Bill Payments	This fund is used for sewer operations, projects and maintenance.	N

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

Fund	Restricted	Source	Description	Carrying Debt
Water Utility Reserve Fund	Yes	Water Utility Fund	This fund is used to set money aside for future major Water System projects. It is also used as contingency funds for unforeseeable system repairs.	N
Water Utility SDC Fund	Yes	Development Fees	The fund is used to hold funds for expansion of the water system 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 used to develop and update master plans of the system.	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).

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.

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.

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	27,000
Total debt service	<u>\$136,000</u>

Other resources	– \$42,500
Taxes needed	\$93,500
Collection percentage	÷ 0.96
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?

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.

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.

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.

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.

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