City of Mt. Angel

Proposed

Annual Budget

FY 2015-16

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City of Mt. Angel

290 East Charles Street – Community Meeting Room
April 23, 2015 at 6:30 p.m.

Budget Committee Agenda
Fiscal Year 2015-2016

1. Call to Order

2. Roll Call

3. Election of Budget Committee Chair

4. Budget Message Presentation

5. Public Comment on Fiscal Year 2015-16 Budget

6. Public Hearing on Fiscal Year 2015-16 State Revenue Sharing Funds

7. Review and Deliberations on Proposed 2015-16 Budget *(if time allows)*
   a. General Fund
   b. Enterprise Funds
   c. Special Revenue Funds
   d. Decision Packages

8. Long Term Budget Outlook
   a. Service Enhancement Packages
   b. Five Year Financial Projection

9. Possible Budget Committee Motions
   a. Confirm meeting date for continued deliberations (if necessary).
   b. Move to accept the proposed budget (as proposed or as amended) and recommend its adoption to the City Council.
   c. Move to approve a rate of ad valorem property taxes to be certified for collection. (City of Mt Angel's current tax rate is 4.1918)

10. Continue/Adjourn Meeting

Mt. Angel Community Meeting Room is handicapped accessible. If special accommodations are required please contact City Hall at least one business day in advance at 503-845-9291. Hearing Impaired may call TTY (800) 735—2900. The City of Mt Angel is an Equal Opportunity employer & service provider.

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City of Mt. Angel
Annual Budget
Fiscal Year 2015-16

Budget Committee

Mayor
Andrew Otte

Councilors
Kelly Grassman-Council President
Darren Beyer
Karl Bischoff
Ray Eder
Don Fleck
Pete Wall

Citizen Members
Kristi Brackinreed
Cindy Buchheit
Jan Donohue
Jim Kosel
John Kuppenbender
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
FY 2015-16 Budget Message

TO: Budget Committee Members and Citizens
FROM: Eileen Stein, City Manager
DATE: April 16, 2015
RE: Presenting the Fiscal Year 2015-16 Proposed Budget

For your consideration, I am pleased to submit this proposed budget for Fiscal Year 2015-16.

OVERVIEW

The overall purpose of a budget is to serve as a financial guide and work plan for the coming year. It documents and communicates how the city intends to use the resources entrusted to it by the people. Typically, the budget is determined in conjunction with goals and priorities established by the City Council for the coming year. The Mt. Angel City Council met in a goal setting session on January 31, 2015. This budget supports the goals and priorities established that evening and adopted by the City Council on March 2, 2015. More detailed information on the vision, goals and priorities for the City of Mt. Angel for FY 2015-16 is discussed in the Introduction section of this budget.

Mt. Angel continues seeing slow recovery from the national recession. The pace of development and growth is picking up, the effects of which will become more evident in the city budget in the coming years. Again, property tax collections and development related revenue surpassed budget estimates in FY 2014-15. This is good news and hopefully will continue. But costs also continue to rise and the City has the short term challenge of responding to development opportunities that will help achieve our community, economic development and livability goals. With the natural lag effect in Oregon's property tax system and only development related revenue to support the community development program in the short term, this remains a challenge.

The FY 2015-16 Budget was again prepared with attention paid to the fiscally conservative nature of our community. In fact, this proposed budget is essentially a 'status quo' budget with only modest increases in some program line items to 'prop up' and support investments made in new services or facilities, or provide for certain if they are necessary or required anyway, as we were directed last year. While Mt. Angel fared quite well through the recession, at every turn there is a program, facility or service that needs additional investment if the City is to realize a higher standard of living for its residents and future generations of Mt. Angel families.

The City is fortunate to have strong reserves and no debt, but with a community mindset based on 'pay as you go' and using saved cash to make investments in capital needs or other strategic investments in community and economic development, or build up reserves, the City needs capital to make this happen. Without such, the City is does not appear to be on a fiscally sustainable path, especially with respect to General Fund programs. It is not possible to reduce expenditures to create sustainability without significantly reducing city service levels. This includes cutting back on police services and patrol hours, reducing

library hours, not maintaining new investments in parks, and not realizing community and economic development goals and objectives.

This FY 2015-16 budget is balanced, but it does project spending down fund balance by approximately $90,000 (we projected $22,000 in the FY 2014-15 budget.) Because we budget revenues conservatively, and because of the lag effect of new development on property tax revenues, it is entirely possible this 'deficit' may not be fully realized, or we may actually grow fund balance. But we should be prepared for what happens if not, and/or dare to set goals for making greater investments to enhance city services, improve community livability and make Mt. Angel a more attractive place to visit and live.

CHANGES IN THE FISCAL YEAR 2015-16 BUDGET

The FY 2015-16 Budget builds on the fund restructuring made last year. A minor change was made to combine the PERS Reserve and Unemployment Reserve into a new General Fund Program called Benefits Reserves as we decided to keep the Unemployment Reserve rather than discontinue it. We are also still in the process of modifying the chart of accounts and working it into our Caselle financial software system. The most significant aspect of presenting the FY 15-16 budget is the inclusion of 'service enhancement packages' as discussed in the Beyond FY 2015-16 section of this Budget Message.

KEY ECONOMIC FACTORS AND ASSUMPTIONS

As in past years, the FY 2015-16 Budget is driven by key economic factors and assumptions. These include:

Property Tax Revenue will remain relatively flat from FY 2014-15, although we do project a modest increase of 2%. Two components factor into property tax collections:

- Total Assessed Valuation. The Marion County Assessor is forecasting a 2.48 % estimated increase in the City's assessed value. The total assessed value of the City for FY 2015-16 is estimated $180,737,334 compared with $174,159,853 in FY 2014-15.

- Collection Rate. The collection rate for property taxes is assumed at 96.5% which is consistent with collection rates experienced in FY 2014-15.

Population continues to increase, slowly. According to Portland State University's Center for Population Research, the City's population was 3,395 on July 1, 2014, up from 3,310 in 2013. It is expected that during the upcoming fiscal year the City's population will not significantly increase. Population affects estimates for state shared revenues (cigarette and liquor taxes) and state gas taxes which are distributed on a per capita basis.

Economic and Development Activity in the city is expected to remain slow, but is encouraging. The activity in planning has picked up in recent months. The estimated actual revenue for FY 2014-15 associated with development activity (e.g. planning fees, building fees) is quite encouraging, but it is hard to know whether this is a trend.

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

- The level of staffing is essentially the same as FY 2014-15, with the exception of the hours for the Assistant Librarian increased 3 hours per week which amounts to an increase of .02 FTE. There is no change in the number of employees.

	FY 2013-14	FY 2014-15	FY 2015-16	Change
General Fund	10.63	11.03	11.05	.02
Street Fund	1.34	1.32	1.32	.00
Water Fund	3.27	3.03	3.08	.00
Sewer Fund	3.59	3.40	3.40	.00
Stormwater Fund	0	0	0	.00
Total FTE	18.83	18.83	18.85	.02

A chart showing the FTE allocation by position and fund can be found in the Personnel Detail section of this budget.

- Cost of living adjustments (COLAs) are proposed in the amount of 2.3% consistent with Mt. Angel's two collective bargaining agreements. The same amount is assumed for non-represented employees.

- Health care benefit premiums are estimated to increase 5% over FY 2014-15. 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.

Risk Management assumptions include the following:

- Worker's compensation insurance rates are estimated to increase by 3%.
- Liability insurance will increase by 7.6%, due to several large employment related claims in the City/County Insurance Services (CIS) pool.
- Property and auto liability insurance will increase by 13.4%.

FISCAL YEAR 2015-16 BUDGET HIGHLIGHTS

The FY 2015-16 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 $7,646,287 which represents a decrease of $770,620 or 10% from the $8,416,910 in FY 2014-15. Many factors influence the total size of the budget from one year to the next (e.g. grants, capital projects, debt payoff) and so it is generally not reliable to conclude any one thing from the fluctuation in balance.

Revenues. Projected revenues are $3.3 million, a decrease of $444,000 or 14% from the $3.7 million in FY 2014-15 budget. Of this amount, General Fund revenues are $1.4 million or 44% of the total. Property tax will continue to be the City's largest source of General Fund revenues. There are no increases in utility rates assumed in the budget. It is assumed that the Water and Sewer funds will continue to pay a franchise fee to the General Fund.

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

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

Due to the funding gap in the Ebner Park project in FY 2014-15, we were unable to reach the desired target of four months of total operating expenses for the General Fund. In FY 2015-16, we are able to increase the contingency to three and a quarter months. The utility funds (streets, water, sewer) contain the requisite contingencies of two months of total operating expenses.

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

Personnel. Discussed in previous section under Staffing and Labor Costs.

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, or prepare for certain upcoming needs, such as collective bargaining, professional development, library materials, changes in police dispatch, and park maintenance.

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. However, programmed projects include:

Equipment and Facilities Replacement

o Technology	$ 25,793	Capital Improvement Fund
o Vehicles	$181,546	Capital Improvement Fund
o Buildings	$147,100	Capital Improvement Fund
Cleveland Street Waterline	$198,000	Water Utility Reserve/SDC Funds

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.

Decision Packages. Only three decision packages are proposed for your consideration. As noted before the base budget contains modest increases in some program line items to 'prop up' and support investments made in new services or facilities, or prepare for certain upcoming needs. These decisions were based on your guidance last year that if there is a compelling need to address a certain service area or capital project, then don't propose it as a decision package.

1.	Humpert Park Play Equipment	$10,000
2.	College Street (Garfield to Cleveland) Sidewalk	$ 8,000
3.	Administration/CDD Admin Support	$ 6,700

These projects do not meet my criteria for inclusion in the base budget, but are still compelling needs. The details of each request can be found in the Decision Packages section of this budget.

BEYOND FISCAL YEAR 2015-16

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. However, as noted last year, I remain doubtful about the ability to achieve the community and economic development objectives (which grow assessed valuation) desired by the City Council. The opportunities continue to come our way for downtown revitalization, economic development, community livability and property acquisition, as we continue exploring and we respond to them as we are able. We also have need to properly maintain or replace existing assets. In fact, we will carry over Goals #4 and #5 for FY 2014-15 which relate to making strategic investments in the City's infrastructure and facilities, including a new City Hall. We are nearly complete with updating our system development charge (SDC) methodology and will convene a citizen's task force to analyze costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits. Finally, the City's two collective bargaining agreements will expire in June 2016.

Service Enhancement Packages. During the January 31st goal setting session, the City Council asked staff to assess future staffing needs to promote community livability (walkability, beautiful parks, library, and police protection) and evaluate new General Fund revenue sources to achieve this. These needs are presented as 'service enhancement' packages that include:

General Fund

1.	Adult Services Librarian (20 hrs/wk)	$20,250
2.	Children's Librarian (increase by 14/hrs/wk)	$13,550
3.	Library - New Books	$ 5,000
4.	Parks Staffing Enhancement (30 hrs/wk)	$33,000
5.	Police Department Staffing Enhancement (40 hrs/wk)	$72,418
6.	Planner/Community Development Director (20/hrs/wk)	$41,000
7.	Caselle Software Upgrades	$25,620

Utility Funds

8. Sewer Staffing Enhancement (40 hrs/wk)	$50,000
9. Water Staffing Enhancement (20 hrs/wk)	$28,000
10. Public Works Administrative Support (30 hrs/wk)	$25,000
11. Finance Staffing Enhancement (20 hrs/wk)	$28,600

With the assistance of a two Portland State University graduate students "509 Capstone" project, we are identifying options for new revenue sources, including fee increases or new fees, user charges, and supplemental tax levies. We are also considering service contracting. This work will assist efforts to start a dialogue about putting the City on a more fiscally sustainable path while at the same time improving community livability, one of the City Council's goals for FY 15-16.

ACKNOWLEDGEMENTS

In closing, I would like to thank Chaunee Seifried, Finance Director, for her efforts in coordinating the budget process and, once again, putting in many hours of work to prepare the budget. I would also like to thank Justin Hogue, Assistant to the City Manager, and Cynthia Alamillo and Erik Skinner, our two PSU MPA students, for their research and analysis in contributing to our service enhancement and fiscal sustainability efforts.

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

Respectfully submitted,

Eileen Stein
City Manager & Budget Officer

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City of Mt. Angel

Fund Structure FY 2015-16

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 for3 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 2015-16

Vision

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

- 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 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 2015, the City will focus on the following activities to strengthen the financial foundation of the city and ensure its ability to carry out its vision and mission:

1. Assess future staffing needs to promote community livability (walkability, beautiful parks, library, and police protection) and evaluate new General Fund revenue sources to achieve this.
2. Create a citizen's task force to analyze costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits.
3. Update the Mt. Angel Development Code.
4. Re-explore creating an urban renewal district for the downtown area.
5. Initiate planning and community outreach for a new City Hall.

Work Plan

1. Assess future staffing needs to enhance services and promote community livability (walkability, beautiful parks, library, police protection) and evaluate new General Fund revenue sources to achieve this *(February to June)*
   a. Work with department heads to identify staffing needs and budget estimates
   b. Prepare financial plan based on current and 'ideal' budgets
   c. Identify options for new revenue sources and estimated revenue amounts
   d. Identify gaps and/or prioritize service enhancement(s)
   e. Pursue new revenue sources as approved by City Council

2. Create a citizen's task force to analyze costs and revenue sources for maintaining city and, possibly, county infrastructure inside city limits (*March to December)*
   a. Work with City Engineer and Public Works to identify operations and maintenance costs and budget estimates
   b. Identify county infrastructure inside city limits, assess condition and maintenance needs
   c. Explore/negotiate jurisdictional transfer with Marion County
   d. Identify potential revenue sources and estimated revenue amounts
   e. Create citizen task force to evaluate information and make recommendations
   f. Pursue new revenue sources as approved by City Council

3. Update the Mt. Angel Development Code *(March to January, 2016)*
   a. Secure TGM grant from DLCD/ODOT for code assistance
   b. Work with DLCD to identify and select consultant team
   c. Identify Planning Commission members as subcommittee
   d. Update code
   e. Issue notice to DLCD of new code and conduct public hearing
   f. Council adoption of ordinance approving new code

4. Re-explore creating an urban renewal district for the downtown area (*March to June 2016)*
   a. Conduct urban renewal 101 workshop with City Council and Planning Commission
   b. Engage urban renewal consultant to draft feasibility study, plan and report
   c. Conduct plan adoption process, notification of affected taxing entities & community meetings
   d. Adoption of plan and report

5. Initiate planning and community outreach for a new City Hall *(March to June 2016)*
   a. Establish City Hall Planning and Community Outreach Committee
   b. Identify potential sites and issues
   c. Engage architectural services for site evaluation and design
   d. Identify project budget needs
   e. Identify revenue sources and options
   f. Prepare funding plan

City of Mt. Angel

Quick Facts on Proposed Budget FY 2015-16

		City	Percent of Total
Where The Money Comes From:			
Property taxes	$	733,500	9.6%
Other taxes		191,000	2.5%
Franchise fees		149,725	2.0%
Licenses and permits		54,700	0.7%
Charges for services		1,273,908	16.7%
Intergovernmental		85,292	1.1%
Fines and forfeitures		53,000	0.7%
System development charges		30,300	0.4%
Rental income		7,750	0.1%
Interest on investments		17,926	0.2%
Loan proceeds		-	0.0%
Grants and miscellaneous		157,731	2.1%
Revenue Subtotal		**2,754,832**	**36.0%**
Transfers in		518,583	6.8%
Beginning fund balance		4,372,872	57.2%
Total Revenues	**$**	**7,646,287**	**100.0%**

Where The Money Goes:			
Personnel services	$	1,910,896	25%
Material and services		872,401	11%
Debt service		-	0%
Capital improvements		3,726,812	49%
Operating contingencies		617,595	8%
Unappropriated reserves			0%
Transfers out		518,583	7%
Total Expenditures	**$**	**7,646,287**	**100%**

Other Facts:		
Staffing (full time equivalent)		18.83
Assessed value (2015 est.)		178,513,849
Debt outstanding (est. July 2014)		
External	$	-
Internal	$	-
Tax rate (per $1,000)	$	4.1918

7/1/12-6/30/13 REAL PROPERTY TAX STATEMENT ACCOUNT NO.: R15908

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

PROPERTY DESCRIPTION

LAST YEAR'S TAX 2,396.37

See back for explanation of taxes marked with (*)

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

Where do my Property Taxes go in Mt. Angel?

MT

MORT LEN

VALUES:

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

THIS YEAR'S TAX

DUCATION:	
MT ANGEL SCHOOL	12
WILLAMETTE REG ESD	40
CHEMEKETA COM COL	43
EDUCATION TOTAL:	
GENERAL GOVERNMENT:	
MARION COUNTY	[illegible]
MOUNT ANGEL	598.97
MARION SOIL & WTR	[illegible]
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

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ORTION WITH YOUR PAYMENT Tear Here

EAL ACCOUNT NO.: R15908

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

JE DATE

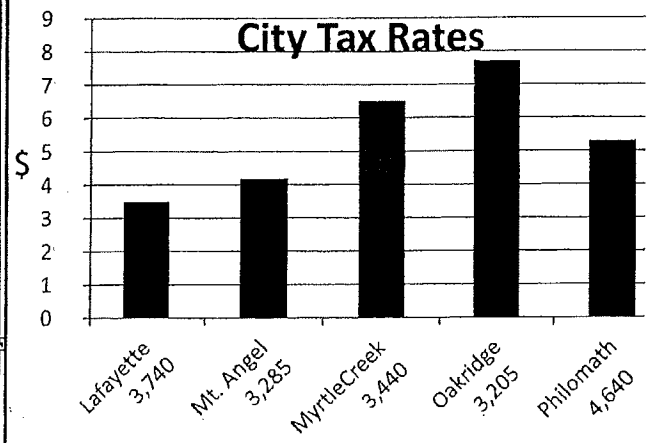
☐ Mailing address change on back

Enter Payment Amount
$

NT MAKE PAYMENT TO:

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

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



MT ANGEL, OR 97362

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Personnel Detail

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City of Mt. Angel
Personnel Summary

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

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

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

	FY 2013-14	FY 2014-15*	FY 2015-16	Change
General Fund	10.63	11.03	11.05	.02
Street Fund	1.34	1.32	1.32	.00
Water Fund	3.27	3.03	3.08	.00
Sewer Fund	3.59	3.40	3.40	.00
Stormwater Fund	0	0	0	.00
Total FTE	18.83	18.83	18.85	.02

Other highlights in personnel services costs in FY 2015-16 include:

- The level of staffing is essentially the same as FY 2014-15, with the exception of the hours for the Assistant Librarian increased 3 hours per week which amounts to an increase of .02 FTE. There is no change in the number of employees.
- Cost of living adjustments (COLAs) are proposed in the amount of 2.3% for all employees per the Consumer Price Index.
- Health care benefit premiums are estimated to increase 5% over FY 2014-15.
- 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 3%.
- Liability insurance will increase by 7.6%, due to several large employment related claims in the City/County Insurance Services (CIS) pool.
- Property and auto liability insurance will increase by 13.4%.

City of Mt. Angel

Organizational Chart

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

City of Mt. Angel

Personnel Services Grouped by Department

FY 2015-16 Proposed

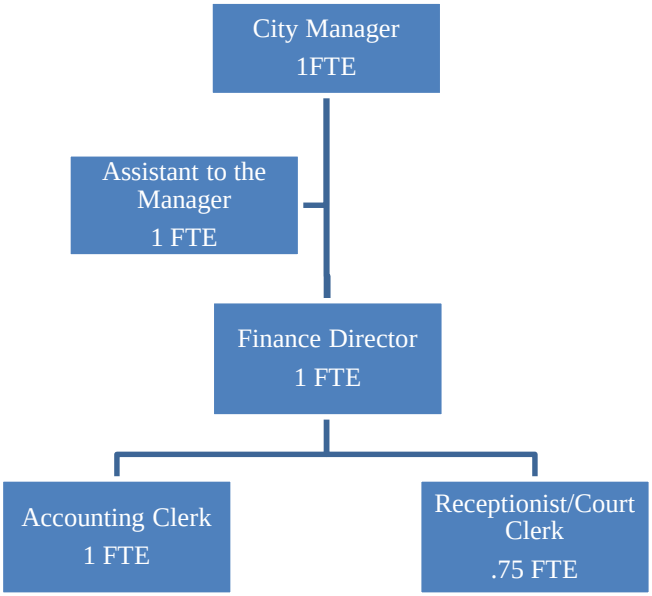
	Admin	Library	Police	Public Works	FTE	Totals
City Manager	89,700				1.00	89,700
Finance Director	68,700				1.00	68,700
Assist to the City Manager	45,650				1.00	45,650
Accounting Clerk	40,400				1.00	40,400
Receptionist Court Clerk	24,900				0.75	24,900
Police Chief			72,700		0.75	72,700
Police Sergeant			68,100		1.00	68,100
Police Admin. Assistants			43,400		1.00	43,400
Patrol Officers			240,500		5.00	240,500
Library Director		45,900			0.75	45,900
Assistant Librarian		7,200			0.18	7,200
Youth Librarian		11,700			0.40	11,700
Public Works Superintendent				73,500	1.00	73,500
Utility Lead Worker				52,800	1.00	52,800
Wastewater Operator				44,500	1.00	44,500
Utility Worker I				37,900	1.00	37,900
Maintenance Worker				35,500	1.00	35,500
Oktoberfest	775		30000	1,500		32,275
Subtotal Salaries Only	**270,125**	**64,800**	**454,700**	**245,700**	**18.83**	**1,035,325**
Other Pay	1,650	0	51,000	7,000		59,650
Total Salaries & Other Pay	**271,775**	**64,800**	**505,700**	**252,700**	**18.83**	**1,094,975**
Payroll Taxes (Fica)	24,000	5,000	43,000	20,000		92,000
Health, Dental & Life Insurance	78,000	18,000	128,000	77,000		301,000
Worker's Compensation	2,000	3,000	28,000	19,000		52,000
Retirement (PERS)	51,000	13,000	68,000	52,000		184,000
Total Employee Benefits	**155,000**	**39,000**	**267,000**	**168,000**		**629,000**
Total Wages and Benefits	**426,775**	**103,800**	**772,700**	**420,700**		**1,723,975**

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. It also provides all community development functions, including planning and City building permits and community assistance programs. It also includes all finance functions, including budgeting, accounting, payroll, utility billing and the municipal court.

The FY 2015-16 budget has the following staff levels proposed:



Library Department

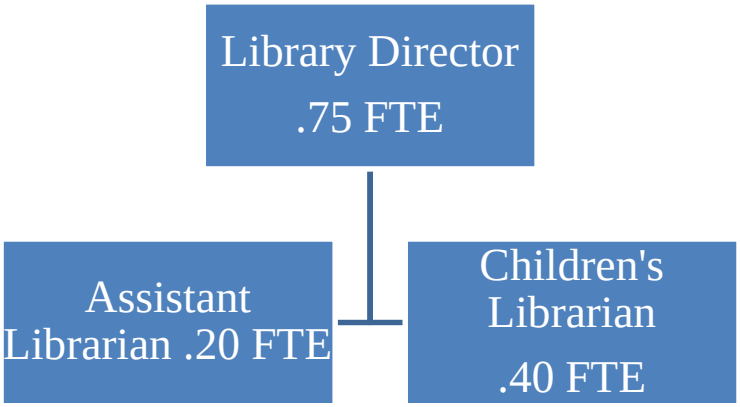
Contact Information:
Carrie Alexandria Caster, Library Director, 503.845.6401 or ccaster@ci.mt-angel.or.us

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 2015-16 budget has the following staff levels proposed:



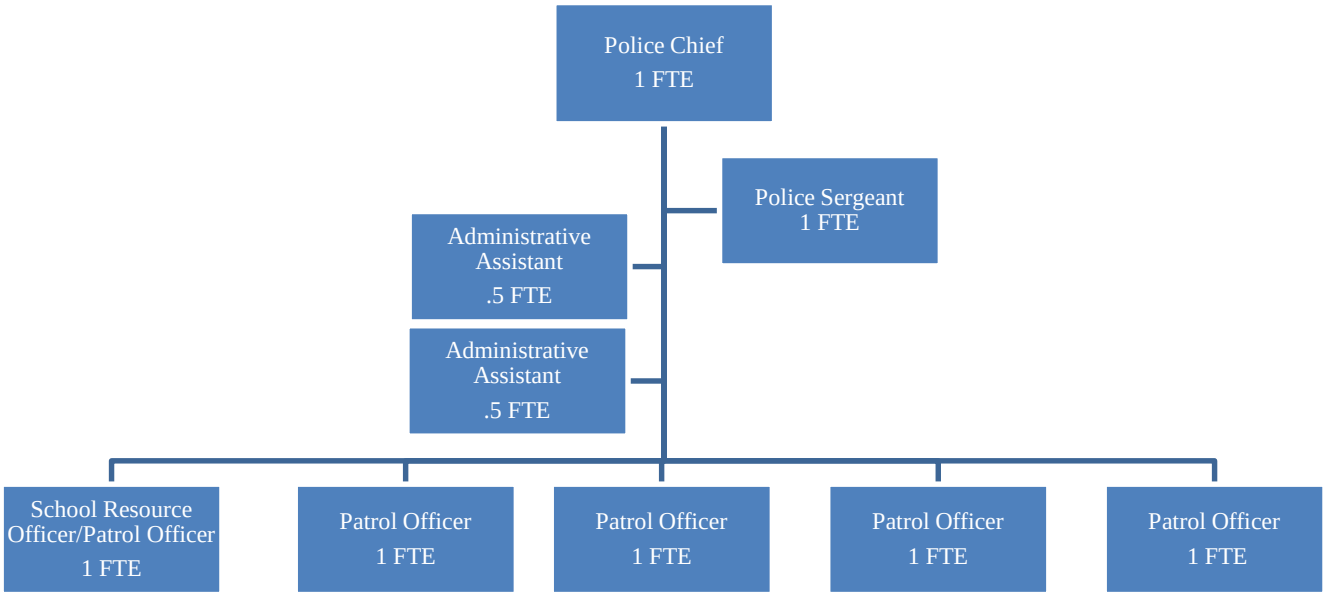
Police Department

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 2015-16 is to enhance the livability of Mt. Angel through public safety activities and 24 hour police patrol and response to criminal activity.

The FY 2015-16 budget has the following staff levels proposed:



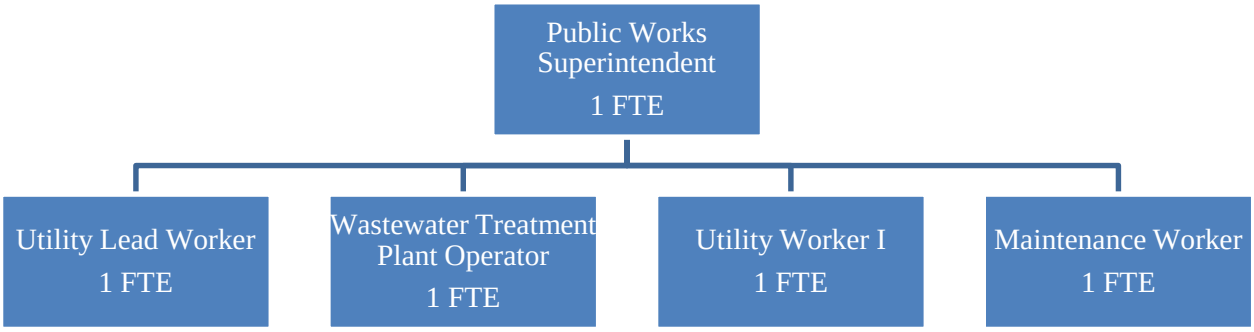
Public Works Department

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

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

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

The FY 2015-16 budget has the following staff levels proposed:



FORM
LB-40

PERSONNEL SERVICES SUMMARY

SUPPLEMENTAL INFORMATION

POSITION DESCRIPTION	Range	Total Salary FY 15/16	Admin		Police		Court		Library		Streets		Parks		Water		Sewer		Comm Dev		Total
			%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	FTE
City Manager	Contract	89,700	15%	13,455							5%	4,485			35%	31,395	35%	31,395	10%	8,970	1.00
Finance Director	4487-5726	68,700	20%	13,740							10%	6,870			35%	24,045	35%	24,045			1.00
Asst to City Manager	3449-3622	45,650	20%	9,130							20%	9,130			25%	11,413	25%	11,413	10%	4,565	1.00
Acct Clerk	2632-3359	40,400	25%	10,100							5%	2,020			35%	14,140	35%	14,140			1.00
Rec/Court Clerk	15.18-19.38	24,900					20%	4,980							40%	9,960	40%	9,960			0.75
Police Chief	46.55	72,700			75%	72,700															0.75
Sergeant	4446-5675	68,100			100%	68,100															1.00
Police Admin. Asst	15.25-23.20	43,400			100%	43,400															1.00
Patrol Officer	3351-4277	240,500			100%	240,500															5.00
Library Director	23.50-29.99	45,900							75%	45,900											0.75
Assistant Librarian	15.12-19.30	7,200							20%	7,200											0.20
Childrens Librarian	12.24-15.62	11,700							40%	11,700											0.40
PW Superintendent	6124	73,500									22%	16,170			48%	35,280	30%	22,050			1.00
Utility Lead Worker	3447-4399	52,800									20%	10,560	5%	$2,640	45%	23,760	30%	15,840			1.00
Wastewater Operator	3360-4288	44,500									0%						100%	44,500			1.00
Utility Worker I	2730-3484	37,900									35%	13,265	20%	$7,580	35%	13,265	10%	3,790			1.00
Maintenance Worker	2681-3421	35,500									15%	5,325	55%	$19,525	20%	7,100	10%	3,550			1.00
TOTAL		**1,003,050**	**0.80**	**46,425**	**3.75**	**424,700**	**0.20**	**4,980**	**1.35**	**64,800**	**1.32**	**67,825**	**0.80**	**29,745**	**3.18**	**170,358**	**3.50**	**180,683**	**0.20**	**13,535**	**18.85**

Budget Detail

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City of Mt. Angel

Budget at a Glance

FY 2015-16 Proposed

	Resources			Requirements	
	Fund Balance	Revenues	Total	Expenses	
General Fund	746,851	1,443,003	2,189,854	**General Fund**	
Administration	0			Administration	167,470
Police	0			Police	933,395
Court	0			Court	25,490
Community Development	0			Community Development	134,425
Library	0			Library	133,000
Parks	0			Parks	81,686
Oktoberfest	0			Oktoberfest	55,356
Retirement Reserve	0			Benefits Reserve	186,800
Interfund Transfers	0			Interfund Transfers	33,337
Contingency	0			Contingency	438,895
Total General Fund	**746,851**	**1,443,003**	**2,189,854**	**Total General Fund**	**2,189,854**
Enterprise Funds				**Enterprise Funds**	
Sewer Utility	161,849	726,000	887,849	Sewer Utility	887,849
Sewer Reserve	534,372	174,199	708,571	Sewer Reserve	708,571
Sewer SDC	7,800	7,525	15,325	Sewer SDC	15,325
Sewer Sludge	1,011,644	4,500	1,016,144	Sewer Sludge	1,016,144
Stormwater	701	1,201	1,902	Stormwater	1,902
Stormwater SDC	13,331	540	13,871	Stormwater SDC	13,871
Water Utility	125,560	493,050	618,610	Water Utility	618,610
Water Reserve	709,783	25,410	735,193	Water Reserve	735,193
Water SDC	423,818	15,500	439,318	Water SDC	439,318
Revenue bond	0	0	0	Revenue bond	0
Total Enterprise Funds	**2,988,858**	**1,447,925**	**4,436,783**	**Total Enterprise Funds**	**4,436,783**
Special Revenue Funds				**Special Revenue Funds**	
Capital Improvements	265,549	88,890	354,439	Capital Improvements	0
Technology Replacement				Technology Replacement	25,793
Vehicle Replacement				Vehicle Replacement	181,546
Building Replacement				Building Replacement	147,100
Street	90,012	234,350	324,362	Street	324,362
Street Reserve	66,054	45,387	111,441	Street Reserve	111,441
Transportation SDC's	65,806	8,300	74,106	Transportation SDC's	74,106
Parks Improvement	0	0	0	Parks	0
Park SDC's	2,378	310	2,688	Park SDC's	2,688
Housing Rehabilitation	105,284	500	105,784	Housing Rehabilitation	105,784
Library Endowment	9,030	0	9,030	Library Endowment	9,030
Retirement Reserve	0	0	0	Retirement Reserve	0
Saalfeld Trust	0	0	0	Saalfeld Trust	0
State Shared Revenues	0	0	0	State Shared Revenues	0
Vehicle Replacement	0	0	0	Vehicle Replacement	0
Unemployment Reserve	37,800	0	37,800	Unemployment Reserve	37,800
Total Special Revenue Funds	**641,913**	**377,737**	1,019,650	Total Special Revenue Funds	**1,019,650**
Debt Service Fund	0	0	0	**Debt Service Fund**	0
Bancroft Sinking	0	0	0	Bancroft Sinking	0
Total Debt Service Funds	**0**	**0**	**0**	**Total Debt Service Funds**	**0**
Total All Funds	**4,377,622**	**3,268,665**	**7,646,287**	**Total All Funds**	**7,646,287**

City of Mt. Angel

Summary of Expenditures By Fund & Category

FY 2015-16 Proposed

	Personnel Services	Material & Services	Capital	Transfers	Debt Service	Contingency	Total
General Fund							
Administration	74,970	92,500					167,470
Police	725,500	207,895					933,395
Court	9,090	16,400					25,490
Community Development	22,525	91,900	20,000				134,425
Library	101,300	31,700					133,000
Parks	51,850	29,836					81,686
Oktoberfest	38,236	17,120					55,356
Benefits Reserve	186,800						186,800
Interfund Transfers				33,337			33,337
Contingency						438,895	438,895
Total General Fund	**1,210,271**	**487,351**	**20,000**	**33,337**	**0**	**438,895**	**2,189,854**
ENTERPRISE FUNDS							
Sewer Utility	299,200	116,950	123,000	279,199	0	69,500	887,849
Sewer Reserve			708,571	0	0		708,571
Sewer SDC			15,325	0	0		15,325
Sewer Sludge			1,016,144				1,016,144
Stormwater Utility			1,902	0	0	0	1,902
Stormwater SDC			13,871				13,871
Water Utility	285,800	143,600	10,500	107,110	0	71,600	618,610
Water Reserve			735,193	0	0		735,193
Water SDC			439,318				439,318
Revenue bond							0
Total Enterprise Funds	**585,000**	**260,550**	**3,063,824**	**386,309**	**0**	**141,100**	**4,436,783**
SPECIAL REVENUE FUNDS							
Capital Improvements							0
Technology Replacement			25,793	0	0	0	25,793
Vehicle Replacement			181,546	0	0	0	181,546
Building Replacement			147,100				147,100
Street	115,625	110,000	0	61,137	0	37,600	324,362
Street Reserve		12,500	98,941	0	0	0	111,441
Transportation SDC's			74,106	0	0	0	74,106
Parks							0
Park SDC's			2,688	0	0	0	2,688
Housing Rehabilitation			105,784	0	0	0	105,784
Library Endowment		2,000	7,030				9,030
Retirement Reserve							0
Saalfeld Trust							0
State Shared Revenues		0					0
Vehicle Replacement							0
Unemployment Reserve				37,800			37,800
Total Special Rev Funds	**115,625**	**124,500**	**642,988**	**98,937**	**0**	**37,600**	**1,019,650**
DEBT SERVICE FUND							
Bancroft Sinking		0					0
Total Debt Svc Fund	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total All Funds	**1,910,896**	**872,401**	**3,726,812**	**518,583**	**0**	**617,595**	**7,646,287**

City of Mt. Angel

Budget Summary Comparison to Prior Year

	2015-16 Proposed	2014-15 Adopted	Over/Under Prior Year
GENERAL FUND			
Administration	167,470	153,514	13,956
Police	933,395	956,951	-23,556
Court	25,490	24,832	658
Community Development	134,425	59,057	75,368
Library	133,000	128,370	4,630
Parks	81,686	73,741	7,945
Oktoberfest	55,356	50,450	4,906
Retirement Reserve	186,800	138,353	48,447
Interfund Transfers	33,337	243,996	-210,659
Contingency	438,895	372,455	66,440
Total General Fund	***2,189,854***	***2,201,719***	***-11,865***
ENTERPRISE FUNDS			
Sewer Utility	887,849	843,464	44,385
Sewer Reserve	708,571	543,686	164,885
Sewer SDC	15,325	3,220	12,105
Sewer Sludge	1,016,144	1,009,906	6,238
Stormwater Utility	1,902	1,005	897
Stormwater SDC	13,871	19,853	-5,982
Water Utility	618,610	566,277	52,333
Water Reserve	735,193	998,784	-263,591
Water SDC	439,318	416,561	22,757
Revenue bond	0	0	0
Total Enterprise Funds	***4,436,783***	***4,402,756***	***34,027***
SPECIAL REVENUE FUNDS			
Capital Improvements	0	100,000	-100,000
Technology Replacement	25,793	27,297	-1,504
Vehicle Replacement	181,546	95,215	86,331
Building Replacement	147,100	142,118	4,982
Street	324,362	284,503	39,859
Street Reserve	111,441	65,900	45,541
Transportation SDC	74,106	63,622	10,484
Park Improvements	0	522,638	-522,638
Park SDC	2,688	3,021	-333
Housing Rehabilitation	105,784	135,193	-29,409
Library Endowment	9,030	8,971	59
Retirement Reserve	0	138,353	-138,353
Saalfeld Trust	0	1,336	-1,336
State Shared Revenues	0	0	0
Vehicle Replacement	0	55,520	-55,520
Unemployment Reserve	37,800	0	37,800
Total Special Revenue Funds	***1,019,650***	***1,643,687***	***-624,037***
DEBT SERVICE FUND			
Bancroft Sinking	0	6,848	-6,848
Total Debt Service Fund	0	6,848	-6,848
TOTAL ALL FUNDS	**7,646,287**	**8,255,010**	**-608,723**

City of Mt. Angel

Summary of Transfers

Transfers Out		Transfers In	
General Fund	33,337	Capital Reserve Fund	87,890
		General Fund	138,600
Sewer Utility Fund	279,199	Unemployment Fund	10,647
		Sewer Reserve Fund	172,699
Street Fund	61,137	Stormwater Fund	1,200
		Street Fund	40,000
Water UtilityFund	107,110	Street Reserve Fund	45,137
Unemployment Fund	37,800	Water Reserve	22,410
	518,583		**518,583**

City of Mt. Angel

Resource and Requirement Summary by Fund Type

Resource Summary
FY 2015-16 Proposed

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	Total All Funds
Property Taxes	733,500				733,500
Other Taxes			191,000		191,000
Franchise Fees	149,725				149,725
Licences, Permits and Fees	54,700				54,700
Intergovernmental	85,292				85,292
Charges for Service	68,908	1,205,000			1,273,908
Fines and Foreitures	40,500	12,500			53,000
Interest Earnings	3,400	12,116	2,410		17,926
System Develop. Charges		22,000	8,300		30,300
Loan Proceeds					0
Rental Income	7,750				7,750
Grants and Miscellaneous	149,981		3,000		152,981
Revenue Subtotal	**1,293,756**	**1,251,616**	**204,710**	**0**	**2,750,082**
Interfund Transfers	149,247	196,309	173,027		518,583
Beginning Fund Balance	746,851	2,988,858	641,913		4,377,622
	896,098	3,185,167	814,940	0	4,896,205
Total Revenues	**2,189,854**	**4,436,783**	**1,019,650**	**0**	**7,646,287**

Requirement Summary
FY 2014-15 Proposed

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	Total All Funds
Personal Services	1,210,271	585,000	115,625		1,910,896
Materials and Services	487,351	260,550	124,500		872,401
Capital Outlay	20,000	3,063,824	642,988		3,726,812
Interfund Transfers Out	33,337	386,309	98,937		518,583
Debt Services	0	0	0		0
Contingency	438,895	141,100	37,600		617,595
Total Expenditures	**2,189,854**	**4,436,783**	**1,019,650**	**0**	**7,646,287**

City of Mt. Angel

Material and Services Grouped
FY 2015-16 Proposed

	Totals	Admin	Library	Police	Public Works
Attorney Fees	42,280	22,000	0	13,780	6,500
Audit Fees	15,000	5,000	0	0	10,000
Books, AV and Serials	15,000	0	15,000	0	0
Building Maintenance	19,219	7,000	2,500	6,419	3,300
Building Permits	45,000	45,000	0	0	0
Chaplin Services	750	0	0	750	0
Children's Program	5,000	0	5,000	0	0
City Council	4,500	4,500	0	0	0
Codification	1,500	1,500	0	0	0
Communication Services	3,082	0	0	3,082	0
Computer Supplies/Services	58,710	9,800	0	27,110	21,800
Consultant Services	26,500	6,500	0	2,500	17,500
Court Assessments	10,900	10,900	0	0	0
Dispatch Servies	69,613	0	0	69,613	0
Dues & Membership	10,100	7,900	0	700	1,500
Engineering Fees	23,000	20,000	0	0	3,000
Equipment & Repairs	14,651	0	0	9,151	5,500
Expendible Supplies	2,842	0	0	2,842	0
Grants	2,000	0	2,000	0	0
Hiring Expense	6,500	0	0	6,500	0
Intrepreter	300	300	0	0	0
Investigations	650	0	0	650	0
Judge	2,000	2,000	0	0	0
Lab Testing	9,000	0	0	0	9,000
Maintenance & Supplies	131,300	0	0	0	131,300
Park Refunds	500				500
P,L & Auto Insurance	49,150	4,200	600	13,450	30,900
Planning	20,000	20,000	0	0	0
Postage	10,150	2,300	150	1,050	6,650
Range Supplies	8,095	0	0	8,095	0
Saalfeld Park Trust	1,336	0	0	0	1,336
Sidewalk Maintenance	21,500	0	0	0	21,500
Street Lighting Contract	30,000	0	0	0	30,000
Street Maintenance	0	0	0	0	0
Supplies and Services	31,436	12,100	2,750	11,636	4,950
Telephone	11,334	2,700	600	3,034	5,000
Travel and Training	26,580	12,800	1,000	9,130	3,650
Utilities	90,253	4,300	4,100	4,353	77,500
Uniforms	7,130	0	0	7,130	0
Vehicle Operation	39,040	0	0	17,540	21,500
Vehicle Repairs	6,500	0	0	6,500	0
Total Materials & Services	**872,401**	**200,800**	**33,700**	**225,015**	**412,886**

General Fund

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City of Mt Angel

BUDGET OFFICER'S PROPOSED BUDGET FY 2015-16
Periods: 07/15-14/16

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
GENERAL FUND RESOURCES									
01-00-40005	Fund Balance	741,396-	785,128-	874,212-	821,350-	940,000-	940,000-	746,851-	
01-00-40020	Current Taxes	647,612-	660,647-	676,426-	685,000-	682,274-	709,000-	715,000-	
01-00-40030	Prior Taxes	18,414-	20,592-	21,484-	19,500-	17,335-	18,000-	18,500-	
01-00-40040	Franchise Fees	160,187-	245-	.00	.00	.00	.00	.00	
01-00-40041	FF-Allied Waste	.00	13,358-	13,848-	11,000-	10,741-	13,000-	13,725-	
01-00-40042	FF-NWNG	.00	36,891-	39,507-	36,000-	21,754-	36,000-	37,000-	
01-00-40043	FF-PGE	.00	78,636-	78,612-	78,000-	.00	77,000-	81,000-	
01-00-40044	FF-Telephone	.00	7,793-	6,657-	7,000-	6,639-	7,000-	7,000-	
01-00-40045	FF-WAVE	.00	11,708-	12,359-	10,000-	9,888-	10,000-	11,000-	
01-00-40050	OLCC Tax	40,726-	44,085-	46,024-	43,000-	33,286-	42,000-	43,000-	
01-00-40060	Cigarette Tax	4,849-	4,670-	4,485-	4,300-	2,659-	4,100-	3,900-	
01-00-40070	Pmt In Lieu of	9,533-	11,489-	8,623-	1,500-	5,544-	7,392-	7,392-	
01-00-40320	State Revenue Sharing	.00	.00	30,935-	29,000-	25,201-	30,000-	31,000-	
01-00-40325	COM DEV Planning Fees	.00	.00	14,982-	5,000-	48,206-	50,000-	25,000-	
01-00-40510	Interest	3,799-	4,304-	4,799-	4,000-	3,303-	3,300-	3,400-	
01-00-40600	COURT Fines & Fees-Past Due	.00	.00	9,304-	4,000-	4,742-	4,000-	3,500-	
01-00-40608	LIBRARY Copy/Printer Fees	333-	518-	543-	450-	321-	400-	450-	
01-00-40609	LIBRARY Out of City Fees	265-	440-	525-	360-	468-	525-	400-	
01-00-40610	COURT Fines and Fees	62,729-	39,855-	30,896-	35,000-	33,435-	28,000-	35,000-	
01-00-40611	LIBRARY Fines & Fees	3,930-	2,645-	1,902-	2,000-	2,095-	2,000-	2,000-	
01-00-40612	POLICE Impoundment Fees	4,800-	3,300-	2,550-	2,500-	1,200-	1,500-	2,500-	
01-00-40613	POLICE Reports/Fingerprinting	465-	1,035-	1,465-	550-	445-	575-	550-	
01-00-40615	LIBRARY Ready to Read Grant	1,000-	1,000-	1,000-	1,000-	1,000-	1,000-	1,500-	
01-00-40620	ADMIN City Licenses & Fees	1,641-	5,081-	4,951-	4,700-	4,993-	4,850-	4,700-	
01-00-40622	COURT Civil Penalties & Fines	1	10,280-	7,042-	5,000-	5,467-	5,500-	5,000-	
01-00-40640	COM DEV Building Permits	32,151-	20,946-	25,828-	10,000-	67,035-	80,000-	50,000-	
01-00-40650	POLICE Oktoberfest Policing	36,907-	38,464-	41,633-	50,450-	42,746-	42,746-	55,356-	
01-00-40656	POLICE BPV Grant	.00	1,095-	1,500-	1,100-	.00	800-	1,000-	
01-00-40658	GRANTS- Police Misc	2,538-	440-	.00	.00	.00	.00	.00	
01-00-40662	COM DEV Grant-Dwntwn Facade	.00	.00	4,000-	.00	.00	2,000-	20,000-	
01-00-40665	LIBRARY Regional	18,620-	19,199-	17,355-	16,740-	12,782-	16,700-	17,775-	
01-00-40669	POLICE Abbey Security	14,025-	15,300-	15,338-	15,760-	11,817-	15,760-	16,233-	
01-00-40670	Rent Income	7,281-	10,466-	10,491-	7,000-	3,133-	7,000-	7,000-	
01-00-40672	POLICE School District SRO	28,468-	25,700-	38,440-	44,250-	44,250-	44,250-	50,300-	
01-00-40674	PARKS-Donations	.00	.00	.00	50-	.00	.00	.00	
01-00-40675	Donations	.00	700-	5,000-	500-	5,000-	5,000-	.00	
01-00-40676	ADMIN Lien Searches	1,090-	1,500-	1,525-	1,000-	1,350-	1,200-	1,000-	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
01-00-40678	COM DEV Planning Deposits	695	7,948-	7,118-	1,000-	12,590-	13,000-	20,000-	
01-00-40680	ADMIN Misc Revenue	44-	4,070-	10,501-	1,000-	1,349-	1,335-	1,000-	
01-00-40683	LIBRARY Misc Revenue	6-	5-	109-	20-	19-	20-	25-	
01-00-40685	POLICE Misc Revenue	418-	1,272-	5,067-	750-	1,539-	1,600-	750-	
01-00-40686	Mt Angel Book Sales	.00	110-	.00	.00	.00	.00	.00	
01-00-40687	PARKS-Misc Revenue	.00	.00	.00	50-	.00	.00	50-	
01-00-40688	PARK Deposit Rental Refunds	.00	.00	.00	250-	500-	425-	250-	
01-00-40690	PARK-Rental Income	.00	.00	.00	1,500-	365-	285-	500-	
01-00-40725	Trans from Unemploy Res Fund	.00	.00	.00	.00	.00	.00	37,800-	
01-00-40726	Trans from Retirement Res Fund	.00	.00	.00	138,353-	138,353-	138,353-	.00	
01-00-40733	Transfers from Saalfeld Fam Tr	.00	.00	.00	1,336-	1,336-	1,336-	.00	
01-00-40750	Transfer from Water Fund FF	39,666-	37,506-	37,464-	42,000-	42,000-	42,000-	42,000-	
01-00-40760	Transfer from Sewer Fund FF	56,785-	57,460-	58,000-	58,400-	58,400-	58,400-	58,800-	
01-00-40770	Transfer from Admin/Unemp	.00	.00	.00	.00	.00	.00	467-	
01-00-40771	Transfer from Street/Unemp	.00	.00	.00	.00	.00	.00	700-	
01-00-40772	Transfer from GF-Police/Unemp	.00	.00	.00	.00	.00	.00	4,900-	
01-00-40773	Transfer from GF-Library/Unemp	.00	.00	.00	.00	.00	.00	630-	
01-00-40775	Transfer from GF-Court/Unemp	.00	.00	.00	.00	.00	.00	50-	
01-00-40776	Transfers from State Revenue	30,000-	30,000-	10,233-	.00	.00	.00	.00	
01-00-40778	Transfer from Parks/Unemp	.00	.00	.00	.00	.00	.00	300-	
01-00-40779	Transfer from CDD/Unemp	.00	.00	.00	.00	.00	.00	100-	
01-00-40781	Transfer from Water Fund/Unemp	.00	.00	.00	.00	.00	.00	1,700-	
01-00-40782	Transfer from Sewer Fund/Unemp	.00	.00	.00	.00	.00	.00	1,800-	
	Total GENERAL FUND: **RESOURCES**	1,968,983-	2,015,879-	2,182,733-	2,201,719-	2,305,559-	2,467,352-	2,189,854-	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
ADMINISTRATION DEPARTMENT EXPENDITURES									
01-01-60110	City Manager	20,503	20,707	21,788	13,500	9,908	13,500	13,750	
01-01-60111	Finance Director	13,853	11,823	12,119	13,500	9,257	12,700	13,400	
01-01-60145	Reception/Court Clerk	.00	.00	.00	4,200	530	2,100	2,500	
01-01-60210	Asst to City Manager	12,370	13,083	14,597	10,000	4,803	7,000	10,000	
01-01-60225	Accounting Clerk	7,569	8,963	9,499	10,000	7,337	9,800	10,100	
01-01-60263	Cell Phone Allowance	.00	.00	.00	144	87	120	120	
01-01-60300	FICA	3,148	4,370	4,980	3,700	2,526	3,600	3,800	
01-01-60301	State W/C	29	.00	.00	.00	.00	.00	.00	
01-01-60303	State Unemployment	.00	.00	.00	500	.00	.00	.00	
01-01-60310	Group Health & Dental Insuranc	11,846	9,985	20,770	13,500	8,760	13,500	14,200	
01-01-60320	Workers Compensation	104	722-	325	450	72	450	300	
01-01-60330	PERS	7,748	7,111	8,198	8,400	3,647	6,400	6,800	
TOTAL PERSONAL SERVICES		77,170	75,321	92,275	77,893	46,926	69,170	74,970	
01-01-60410	P L and Auto Insurance	2,065	3,286	3,881	3,570	3,545	3,600	4,200	
01-01-60420	Supplies & Services	13,652	7,095	11,037	11,500	8,004	11,500	12,100	
01-01-60421	Mt Angel Book Sale	.00	621	.00	.00	.00	.00	.00	
01-01-60422	Overage/Shortage	2-	4-	.00	.00	.00	.00	.00	
01-01-60430	Telephone	2,252	2,296	2,322	2,700	1,791	2,500	2,700	
01-01-60440	Postage	270-	379	1,529	750	1,945	1,500	1,500	
01-01-60460	Building & Maintenance	3,023	3,706	5,124	7,000	2,109	5,000	7,000	
01-01-60470	Computer Supplies & Services	7,329	4,610	8,154	6,800	4,897	6,800	8,300	
01-01-60472	Computer Equipment	.00	300	300	.00	.00	.00	500	
01-01-60490	Membership and Dues	5,723	5,654	7,070	7,000	6,320	6,700	7,400	
01-01-60500	Attorney Fees	3,758	6,707	6,643	9,000	15,555	21,540	20,000	
01-01-60510	City Council Expense	1,114	1,996	1,476	4,500	6,583	7,100	4,500	
01-01-60515	Planning Fees	.00	2,555-	9,939	.00	.00	.00	.00	
01-01-60516	Engineering Fees	.00	.00	13,181	.00	.00	.00	.00	
01-01-60523	Codification	.00	1,535	1,099	1,500	.00	1,000	1,500	
01-01-60524	Consultant Web Page	.00	7,200	.00	.00	.00	.00	.00	
01-01-60525	Consultant Services	3,134	977	3,029	3,000	3,100	4,700	3,500	
01-01-60527	Bldg Permits Marion County	23,175	22,817	10,379	.00	.00	.00	.00	
01-01-60535	Travel,Training,Certification	4,409	3,626	9,931	6,500	8,211	9,800	10,000	
01-01-60760	Utilities	3,803	3,558	3,808	4,300	2,904	4,100	4,300	
01-01-60767	CIS Security Upgrade Grant/Inc	.00	2,652	.00	.00	.00	.00	.00	
01-01-60770	Auditing Fees	3,860	7,516	4,495	7,500	4,000	4,000	5,000	
TOTAL MATERIAL & SERVICES		77,024	83,972	103,395	75,621	68,964	89,840	92,500	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	154,193	159,293	195,670	153,514	115,890	159,010	167,470	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
	Total PERS SVC & MAT SVC COMBINED:	154,193	159,293	195,670	153,514	115,890	159,010	167,470	
01-01-63010	CIS Security Upgrade Grant/Inc	1,021	.00	.00	.00	.00	.00	.00	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	1,021	.00	.00	.00	.00	.00	.00	
	Total PERS SVC & MAT SVC COMBINED:	1,021	.00	.00	.00	.00	.00	.00	
01-01-64010	Equipment	.00	.00	50	.00	.00	.00	.00	
01-01-64012	Payment Drop Box	.00	.00	1,225	.00	.00	.00	.00	
01-01-64013	Tablet Computers/Council	.00	.00	4,577	.00	.00	.00	.00	
01-01-64020	Furniture-Desk Upgrade	.00	3,000	.00	.00	.00	.00	.00	
01-01-64030	Grant Exp-Downtown Facad Impr	.00	.00	189	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	.00	3,000	6,042	.00	.00	.00	.00	
	Total CAPITAL OUTLAY:	.00	3,000	6,042	.00	.00	.00	.00	
01-01-65010	Transfer to Unemployment	3,500	3,300	569	.00	.00	.00	.00	
01-01-65015	Transfer to Retirement Reserve	.00	.00	1,707	.00	.00	.00	.00	
01-01-65016	Transfer to Parks Fund	37,000	14,700	6,000	.00	.00	.00	.00	
01-01-65020	Trans to Capitol Improvement	.00	2,840	2,440	.00	.00	.00	.00	
01-01-65033	Transfer to Saalfeld Trust	.00	5,000	.00	.00	.00	.00	.00	
01-01-65066	Transfer to Streets	58,895	.00	.00	.00	.00	.00	.00	
01-01-65067	Transfer to Street Reserve	.00	7,400	.00	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	99,395	33,240	10,716	.00	.00	.00	.00	
	Total TRANSFERS:	99,395	33,240	10,716	.00	.00	.00	.00	
	ADMINISTRATION DEPARTMENT Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	ADMINISTRATION DEPARTMENT Expenditure Total:	254,609	195,533	212,428	153,514	115,890	159,010	167,470	

City of Mt Angel

BUDGET OFFICER'S PROPOSED BUDGET FY 2015-16
Periods: 07/15-14/16

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
POLICE DEPARTMENT EXPENDITURES									
01-02-60120	Police Chief	69,716	70,705	69,393	73,000	58,661	79,600	73,500	
01-02-60150	Police Officers	228,347	178,855	180,837	195,300	132,187	184,000	192,000	
01-02-60155	School Resource Officer	42,584	45,784	35,894	49,100	36,081	49,100	50,300	
01-02-60157	Police Sergeant	.00	47,862	61,547	66,200	49,581	66,200	68,100	
01-02-60210	Admin Assistant-Police	46,967	45,691	48,307	46,700	29,591	43,000	46,600	
01-02-60216	Vacation Pay Out	.00	.00	8,972	4,500	.00	.00	.00	
01-02-60255	Overtime Pay	6,317	8,364	14,340	18,500	20,313	24,500	18,500	
01-02-60256	Holiday Pay	6,360	5,298	5,354	8,500	5,402	7,500	8,500	
01-02-60257	Holiday Pay Overtime	10,539	8,962	11,527	13,850	11,005	13,850	14,000	
01-02-60258	Tranining Pay	655	653	896	1,500	596	1,000	1,000	
01-02-60259	Certification Pay	3,769	3,700	4,425	5,200	2,925	4,000	5,200	
01-02-60263	Cell Phone Allowance	1,764	2,156	2,282	2,688	1,904	2,688	2,800	
01-02-60300	FICA	30,516	30,480	34,018	37,400	26,000	35,000	37,000	
01-02-60301	State W/C	745	.00	.00	.00	.00	.00	.00	
01-02-60303	State Unemployment	.00	.00	.00	4,900	.00	.00	.00	
01-02-60310	Group Health & Dental Insuranc	106,252	101,344	79,990	127,500	81,392	113,000	122,000	
01-02-60320	Workers Compensation	21,132	13,997	15,316	29,900	12,998	19,500	24,000	
01-02-60330	PERS	47,612	46,982	43,420	69,600	35,993	54,000	62,000	
01-02-60340	Life Insurance-Fortis	70	34	.00	70	.00	.00	.00	
TOTAL PERSONAL SERVICES		623,345	610,866	616,516	754,407	504,630	696,938	725,500	
01-02-60410	P L and Auto Insurance	3,228	6,750	7,708	12,240	11,081	11,100	11,800	
01-02-60420	Supplies & Services	4,398	5,160	4,079	5,957	4,458	6,300	6,136	
01-02-60422	Overage/Shortage	5	.00	.00	.00	.00	.00	.00	
01-02-60430	Telephone	2,105	2,215	2,371	2,945	1,535	2,347	3,034	
01-02-60440	Postage	746	1,155	776	1,000	289	444	1,000	
01-02-60460	Building Maintenance	2,695	2,324	4,279	5,480	3,221	5,480	6,419	
01-02-60470	Computer Supplies & Services	18,806	19,728	21,512	22,660	10,146	22,660	23,160	
01-02-60472	Computer Equipment	.00	.00	1,622	1,900	.00	1,900	3,950	
01-02-60490	Membership and Dues	.00	.00	.00	.00	240	240	700	
01-02-60500	Attorney Fees	7,989	12,296	5,442	7,550	2,457	5,000	13,780	
01-02-60524	Chaplain Services	.00	500	500	750	750	750	750	
01-02-60530	Dispatch Services	57,145	57,609	59,076	62,154	60,655	62,154	65,693	
01-02-60532	Communication Services	2,088	1,494	1,467	2,680	1,629	2,680	3,082	
01-02-60535	Travel,Training,Certification	4,857	3,724	7,804	9,130	3,518	9,000	9,130	
01-02-60550	Vehicle Repairs	6,865	7,556	1,904	11,912	2,160	3,000	6,500	
01-02-60560	Equipment Repair	886	535	1,346	1,700	151	1,000	1,700	
01-02-60571	Investigations	405	500	238-	650	581	600	650	
01-02-60572	Hiring Expense	2,761	3,072	2,818	8,182	415	2,000	6,500	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
01-02-60575	Uniforms	7,846	4,630	6,623	8,184	2,035	7,500	7,130	
01-02-60585	Range Supplies	3,916	5,454	5,916	8,536	4,148	8,500	8,095	
01-02-60760	Utilities	3,803	3,558	3,808	3,936	2,904	4,100	4,353	
01-02-60790	Vehicle Operation	18,839	17,057	15,588	19,000	9,920	17,000	17,540	
01-02-60798	Equipment	.00	.00	.00	3,900	.00	3,900	3,951	
01-02-60815	Expendable Supplies	1,086	1,129	1,266	2,097	3,462	3,500	2,842	
TOTAL MATERIAL & SERVICES		150,470	156,443	155,668	202,543	125,756	181,155	207,895	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	773,814	767,309	772,184	956,951	630,386	878,093	933,395	
	Total PERS SVC & MAT SVC COMBINED:	773,814	767,309	772,184	956,951	630,386	878,093	933,395	
01-02-64010	Equipment	8,289	1,419	413	.00	.00	.00	.00	
01-02-64020	Video/Audio Recording Device	.00	5,119	.00	.00	.00	.00	.00	
01-02-64030	Emergency Radio Upgrade	.00	10,486	10,000	.00	.00	.00	.00	
01-02-64040	MDT-Vehicles	.00	.00	7,353	.00	.00	.00	.00	
01-02-64050	MDT-Monitors	.00	.00	3,536	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	8,289	17,025	21,302	.00	.00	.00	.00	
	Total CAPITAL OUTLAY:	8,289	17,025	21,302	.00	.00	.00	.00	
01-02-65010	Trans to Unemployment Reserve	1,980	4,500	4,663	.00	.00	.00	.00	
01-02-65015	Transfer to Retirement Reserve	.00	.00	13,989	.00	.00	.00	.00	
01-02-65017	Transfer to Vehicle and Equip.	6,000	6,000	21,000	.00	.00	.00	.00	
01-02-65018	Transfer to Capital/Comp	.00	.00	400	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	7,980	10,500	40,052	.00	.00	.00	.00	
	Total TRANSFERS:	7,980	10,500	40,052	.00	.00	.00	.00	
	POLICE DEPARTMENT Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	POLICE DEPARTMENT Expenditure Total:	790,083	794,834	833,538	956,951	630,386	878,093	933,395	
	Total POLICE DEPARTMENT:	790,083	794,834	833,538	956,951	630,386	878,093	933,395	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
COURT DEPARTMENT EXPENDITURES									
01-03-60120	Office Assistant	2,982	.00	.00	.00	.00	.00	.00	
01-03-60126	Judge	1,650	.00	.00	.00	.00	.00	.00	
01-03-60145	Receptionist/Court Clerk	.00	3,855	4,417	4,800	3,271	4,800	5,000	
01-03-60147	Interpreter Services	245	.00	.00	.00	.00	.00	.00	
01-03-60300	FICA	428	157	127	450	199	350	400	
01-03-60301	State W/C	3	.00	.00	.00	.00	.00	.00	
01-03-60303	State Unemployment	.00	.00	.00	50	.00	.00	.00	
01-03-60310	Group Health & Dental Insuranc	.00	.00	1,313	2,800	2,001	3,100	3,150	
01-03-60320	Workers Compensation	6	83-	8	32	10	32	40	
01-03-60330	PERS	343	145	19	650	394	650	500	
TOTAL PERSONAL SERVICES		5,658	4,074	5,883	8,781	5,875	8,932	9,090	
01-03-60420	Supplies & Services	361	283	270	500	50	100	500	
01-03-60430	Telephone	.00	.00	.00	100	.00	.00	.00	
01-03-60440	Postage	724	181	131	400	55	200	300	
01-03-60470	Computer Services	229	223	425	600	290	400	600	
01-03-60491	Dues	.00	.00	50	300	50	300	300	
01-03-60500	Attorney	.00	354	.00	500	36	250	500	
01-03-60515	Computer Services	386	.00	.00	200	.00	100	200	
01-03-60520	Assessments	17,000	9,398	10,149	10,000	182-	10,000	10,500	
01-03-60525	Judge	.00	1,650	1,650	1,950	1,405	1,950	2,000	
01-03-60526	Interpreter Services	.00	125	220	300	255	300	300	
01-03-60529	Court Refunds	228	205	560	400	271	400	400	
01-03-60535	Travel & Training	275	.00	859	800	265	800	800	
TOTAL MATERIAL & SERVICES		19,203	12,418	14,314	16,050	2,494	14,800	16,400	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	24,860	16,493	20,197	24,832	8,369	23,732	25,490	
	Total PERS SVC & MAT SVC COMBINED:	24,860	16,493	20,197	24,832	8,369	23,732	25,490	
01-03-65010	Transfer to Unemployment	.00	.00	26	.00	.00	.00	.00	
01-03-65015	Transfer to Retirement Reserve	.00	.00	80	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	.00	.00	106	.00	.00	.00	.00	
	Total TRANSFERS:	.00	.00	106	.00	.00	.00	.00	
	COURT DEPARTMENT Revenue Total:	.00	.00	.00	.00	.00	.00	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
COMMUNITY DEVELOPMENT EXPENDITURES									
01-04-60110	City Manager	.00	.00	.00	13,649	6,633	9,000	9,200	
01-04-60210	Asst to City Manager	.00	.00	.00	5,100	2,401	4,000	5,000	
01-04-60263	Cell Phone Allowance	.00	.00	.00	108	60	75	75	
01-04-60300	FICA	.00	.00	.00	1,500	564	1,000	1,500	
01-04-60303	State Unemployment	.00	.00	.00	200	.00	.00	.00	
01-04-60310	Group Health & Dental Insuranc	.00	.00	.00	4,000	2,413	3,600	3,800	
01-04-60320	Workers Compensation	.00	.00	.00	150	19	150	150	
01-04-60330	PERS	.00	.00	.00	3,400	1,291	2,300	2,800	
TOTAL PERSONAL SERVICES		0	0	0	28,107	13,382	20,125	22,525	
01-04-60420	Supplies & Services	.00	.00	.00	1,000	345	600	1,000	
01-04-60440	Postage	.00	.00	.00	750	.00	300	500	
01-04-60470	Computer Services	.00	.00	.00	200	164	200	400	
01-04-60490	Membership and Dues	.00	.00	.00	500	.00	500	500	
01-04-60500	Attorney Fees	.00	.00	.00	1,500	796	1,500	1,500	
01-04-60515	Planning Fees	.00	.00	.00	10,000	27,540	41,000	20,000	
01-04-60516	Engineering Fees	.00	.00	.00	4,000	46,391	55,000	20,000	
01-04-60525	Consultant Services	.00	.00	.00	.00	.00	.00	1,000	
01-04-60527	Bldg Permits Marion County	.00	.00	.00	11,000	62,796	67,200	45,000	
01-04-60535	Travel,Training,Certification	.00	.00	.00	2,000	36	2,000	2,000	
TOTAL MATERIAL & SERVICES		0	0	0	30,950	138,067	168,300	91,900	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	.00	.00	.00	59,057	151,449	188,425	114,425	
	Total PERS SVC & MAT SVC COMBINED:	.00	.00	.00	59,057	151,449	188,425	114,425	
01-04-64030	Grant Exp-Downtown Facad Impr	.00	.00	.00	.00	5,050	6,000	20,000	
	Category: 64 Expenditure Total:	.00	.00	.00	.00	5,050	6,000	20,000	
	Total Category: 64:	.00	.00	.00	.00	5,050	6,000	20,000	
	COMMUNITY DEVELOPMENT Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	COMMUNITY DEVELOPMENT Expenditure Total:	.00	.00	.00	59,057	156,499	194,425	134,425	

City of Mt Angel

BUDGET OFFICER'S PROPOSED BUDGET FY 2015-16
Periods: 07/15-14/16

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
LIBRARY DEPARTMENT EXPENDITURES									
01-05-60216	Vacation Payout	.00	.00	.00	6,500	6,556	6,556	.00	
01-05-60220	Librarian	36,217	51,006	41,173	46,000	27,437	44,000	45,900	
01-05-60230	Assistant Librarian	4,795	5,209	5,761	6,900	10,582	7,100	7,100	
01-05-60231	Children's Librarian	1,867	7,057	8,512	12,100	7,170	10,860	11,700	
01-05-60235	Library Aide	5,614	601	.00	.00	.00	.00	.00	
01-05-60300	FICA	3,910	4,886	4,242	5,450	3,790	5,450	5,100	
01-05-60301	State W/C	33	.00	.00	.00	.00	.00	.00	
01-05-60303	State Unemployment	.00	.00	.00	660	.00	.00	.00	
01-05-60310	Group Health & Dental Insuranc	.00	.00	30	13,500	3,977	9,000	21,000	
01-05-60320	Workers Compensation	104	178	454	500	119	500	3,000	
01-05-60330	PERS	5,958	8,691	8,012	11,000	2,232	6,000	7,500	
TOTAL PERSONAL SERVICES		58,498	77,629	68,183	102,609	61,864	89,466	101,300	
01-05-60410	P L and Auto Insurance	290	327	396	450	439	450	600	
01-05-60420	Supplies & Services	.00	.00	267	300	456	400	500	
01-05-60422	Overage/Shortage	31-	25-	.00	.00	3-	.00	.00	
01-05-60430	Telephone	490	510	518	650	388	550	600	
01-05-60440	Postage	247	204	185	180	47	100	150	
01-05-60460	Building Maintenance	1,210	983	2,191	2,500	2,140	2,500	2,500	
01-05-60461	New Books	.00	9,183	9,096	10,000	4,067	9,000	10,000	
01-05-60462	Maintenance, Books & Expenses	280	288	281	300	75	150	300	
01-05-60470	Accounting&Computer Services	50	.00	111	.00	56	56	.00	
01-05-60474	Audio Visuals and CD's	.00	290	600	800	214	800	2,000	
01-05-60475	Serials & Publications	824	1,015	780	1,000	630	700	700	
01-05-60535	Travel,Training,Certification	.00	10	.00	200	140	250	1,000	
01-05-60595	Childrens Program	1,182	320	823	2,000	636	2,000	5,000	
01-05-60710	Supplies	999	842	1,366	2,000	1,159	2,000	2,000	
01-05-60711	Chemek Comm Reg Lib Serv Sup	237	152	149	180	158	200	250	
01-05-60715	Ready to Read Grant	.00	.00	.00	1,300	752	1,300	2,000	
01-05-60760	Utilities	3,586	3,328	3,530	3,900	3,222	3,500	4,100	
TOTAL MATERIAL & SERVICES		9,363	17,426	20,293	25,760	14,578	23,956	31,700	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	67,862	95,055	88,476	128,370	76,442	113,422	133,000	
	Total PERS SVC & MAT SVC COMBINED:	67,862	95,055	88,476	128,370	76,442	113,422	133,000	
01-05-64010	Equipment	413	1,843	.00	.00	.00	.00	.00	
01-05-64020	New Books	9,500	.00	.00	.00	.00	.00	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
01-05-64021	Gates Computer Grant Exp.	.00	.00	84	.00	.00	.00	.00	
01-05-64025	Grant Exp-Ready to Read	.00	.00	761	.00	.00	672	.00	
	CAPITAL OUTLAY Expenditure Total:	9,913	1,843	845	.00	.00	672	.00	
	Total CAPITAL OUTLAY:	9,913	1,843	845	.00	.00	672	.00	
01-05-65010	Transfer to Unemployment Res	.00	550	598	.00	.00	.00	.00	
01-05-65015	Transfer to Retirement Reserve	.00	.00	1,794	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	.00	550	2,392	.00	.00	.00	.00	
	Total TRANSFERS:	.00	550	2,392	.00	.00	.00	.00	
	LIBRARY DEPARTMENT Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	LIBRARY DEPARTMENT Expenditure Total:	77,775	97,448	91,713	128,370	76,442	114,094	133,000	
	Total LIBRARY DEPARTMENT:	77,775	97,448	91,713	128,370	76,442	114,094	133,000	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
PARKS DEPARTMENT EXPENDITURES									
01-06-60172	PW Utility Worker I	.00	.00	.00	6,700	5,012	6,700	7,600	
01-06-60180	P/W Lead Worker	.00	.00	.00	2,500	1,816	2,500	2,650	
01-06-60190	Maintenance Worker	.00	.00	.00	18,800	12,315	17,000	19,600	
01-06-60255	Overtime Pay	.00	.00	.00	.00	17	50	100	
01-06-60259	Certification Pay	.00	.00	.00	180	123	180	200	
01-06-60263	Cell Phone Allowance	.00	.00	.00	400	157	250	300	
01-06-60300	FICA	.00	.00	.00	2,200	1,144	1,900	2,400	
01-06-60303	State Unemployment	.00	.00	.00	300	.00	.00	.00	
01-06-60310	Group Health & Dental Insuranc	.00	.00	.00	15,000	8,523	13,000	13,500	
01-06-60320	Workers comp	.00	.00	.00	2,100	728	1,100	2,100	
01-06-60330	PERS	.00	.00	.00	3,400	2,139	3,400	3,400	
TOTAL PERSONAL SERVICES		0	0	0	51,580	31,973	46,080	51,850	
01-06-60410	P L and Auto Insurance	.00	.00	.00	1,800	1,796	1,800	2,000	
01-06-60420	Supplies & Services	.00	.00	.00	200	81	200	200	
01-06-60440	Postage	.00	.00	.00	50	34	50	50	
01-06-60460	Building Maintenance	.00	.00	.00	400	.00	200	300	
01-06-60470	Computer Supplies & Services	.00	.00	.00	75	49	75	100	
01-06-60528	Park Reservation Return Dep	.00	.00	.00	.00	400	500	500	
01-06-60533	Trees	.00	.00	.00	500	.00	250	250	
01-06-60535	Travel,Training,Certification	.00	.00	.00	.00	70	70	100	
01-06-60601	Saalfeld Park Trust	.00	.00	.00	1,336	.00	.00	1,336	
01-06-60730	Maintenance & Supplies	.00	.00	.00	10,000	4,004	10,000	17,000	
01-06-60760	Utilities	.00	.00	.00	4,800	2,175	3,800	4,500	
01-06-60790	Vehicle Operation	.00	.00	.00	3,000	857	2,000	3,500	
TOTAL MATERIAL & SERVICES		0	0	0	22,161	9,466	18,945	29,836	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	.00	.00	.00	73,741	41,439	65,025	81,686	
	Total PERS SVC & MAT SVC COMBINED:	.00	.00	.00	73,741	41,439	65,025	81,686	
	PARKS DEPARTMENT Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	PARKS DEPARTMENT Expenditure Total:	.00	.00	.00	73,741	41,439	65,025	81,686	
	Total PARKS DEPARTMENT:	.00	.00	.00	73,741	41,439	65,025	81,686	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
OKTOBERFEST EXPENDITURES									
01-07-60111	Accountant	627	693	700	750	750	750	775	
01-07-60125	Dispatch Services	.00	4,907	2,070	.00	.00	.00	.00	
01-07-60150	Public Safety Staff	24,007	18,518	23,175	28,700	28,027	28,027	29,561	
01-07-60190	Maintenance Workers	508	530	1,110	1,500	1,089	1,089	1,500	
01-07-60300	FICA	2,280	1,885	1,999	2,300	2,149	2,149	2,450	
01-07-60301	W/C State	11	.00	.00	.00	.00	.00	.00	
01-07-60303	State Unemployment	.00	.00	.00	500	.00	.00	.00	
01-07-60320	Workers Compensation	1,084	1,861	2,288	1,800	1,908	1,908	1,950	
01-07-60330	PERS	1,719	2,341	2,301	2,800	1,142	1,142	2,000	
TOTAL PERSONAL SERVICES		30,235	30,736	33,643	38,350	35,065	35,065	38,236	
01-07-60410	P L and Auto Insurance	145	1,516	1,584	1,600	1,329	1,329	1,650	
01-07-60420	Supplies & Services	2,360	2,939	4,469	8,150	3,380	3,380	5,500	
01-07-60430	Telephone	131	.00	.00	.00	.00	.00	.00	
01-07-60440	Postage	137	37	80	50	47	47	50	
01-07-60500	Attorney Fees	312	.00	.00	.00	.00	.00	.00	
01-07-60525	Contract Services	.00	1,558	2,140	2,300	2,305	2,305	2,500	
01-07-60530	Dispatch Services	2,792	.00	.00	.00	.00	.00	3,920	
01-07-60760	Utilities	.00	100	.00	.00	.00	.00	.00	
01-07-60798	Equipment	.00	.00	.00	.00	.00	.00	3,500	
01-07-60848	Engineer Fees	699	.00	.00	.00	.00	.00	.00	
TOTAL MATERIAL & SERVICES		6,575	6,150	8,273	12,100	7,061	7,061	17,120	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	36,811	36,886	41,916	50,450	42,126	42,126	55,356	
	Total PERS SVC & MAT SVC COMBINED:	36,811	36,886	41,916	50,450	42,126	42,126	55,356	
01-07-65010	Trans to Unemployment Reserve	500	485	.00	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	500	485	.00	.00	.00	.00	.00	
	Total TRANSFERS:	500	485	.00	.00	.00	.00	.00	
	OKTOBERFEST Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	OKTOBERFEST Expenditure Total:	37,311	37,371	41,916	50,450	42,126	42,126	55,356	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
BENEFITS RESERVE									
01-10-60330	PERS Reserve	.00	.00	.00	138,353	.00	.00	138,353	
01-10-60335	UNEMPLOYMENT Reserve	.00	.00	.00	.00	.00	.00	48,447	
	TOTAL PERSONAL SERVICES	.00	.00	.00	138,353	.00	.00	186,800	
	Total PERS SVC & MAT SVC COMBINED:	.00	.00	.00	138,353	.00	.00	186,800	
	BENEFITS RESERVE Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	BENEFITS RESERVE Expenditure Total:	.00	.00	.00	138,353	.00	.00	186,800	
	Total BENEFITS RESERVE:	.00	.00	.00	138,353	.00	.00	186,800	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
INTERFUND TRANSFERS									
01-12-65010	Admin Trans to Cap/Comp	.00	.00	.00	2,880	2,880	2,880	2,880	
01-12-65011	Police Trans to Cap/Comp	.00	.00	.00	2,880	2,880	2,880	720	
01-12-65012	Park Trans to Cap/Comp	.00	.00	.00	90	90	90	90	
01-12-65013	Court Trans to Cap/Comp	.00	.00	.00	180	180	180	.00	
01-12-65015	Library Trans to Cap/Comp	.00	.00	.00	10,218	10,218	10,218	.00	
01-12-65020	Police Trans to Cap/Vehicle	.00	.00	.00	21,000	21,000	21,000	22,000	
01-12-65030	General Trans to Stormwater	.00	.00	.00	1,000	1,000	1,000	1,200	
01-12-65035	General Trans to Parks Improv	.00	.00	.00	205,748	205,748	205,748	.00	
01-12-65041	Admin Trans to Unemp Res	.00	.00	.00	.00	.00	.00	467	
01-12-65042	Police Trans to Unemp Res	.00	.00	.00	.00	.00	.00	4,900	
01-12-65043	Court Trans to Unemp Res	.00	.00	.00	.00	.00	.00	50	
01-12-65044	CDD Trans to Unemp Res	.00	.00	.00	.00	.00	.00	100	
01-12-65045	Library Trans to Unemp Res	.00	.00	.00	.00	.00	.00	630	
01-12-65046	Parks Trans to Unemp Res	.00	.00	.00	.00	.00	.00	300	
	TRANSFERS Expenditure Total:	.00	.00	.00	243,996	243,996	243,996	33,337	
	Total TRANSFERS:	.00	.00	.00	243,996	243,996	243,996	33,337	
	INTERFUND TRANSFERS Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	INTERFUND TRANSFERS Expenditure Total:	.00	.00	.00	243,996	243,996	243,996	33,337	
	Total INTERFUND TRANSFERS:	.00	.00	.00	243,996	243,996	243,996	33,337	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
CONTINGENCY									
01-15-66013	Contingency	.00	.00	.00	372,455	.00	.00	438,895	
	CONTINGENCY Expenditure Total:	.00	.00	.00	372,455	.00	.00	438,895	
	Total CONTINGENCY:	.00	.00	.00	372,455	.00	.00	438,895	
	CONTINGENCY Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	CONTINGENCY Expenditure Total:	.00	.00	.00	372,455	.00	.00	438,895	
	Total CONTINGENCY:	.00	.00	.00	372,455	.00	.00	438,895	
	GENERAL FUND Revenue Total:	1,968,983-	2,015,879-	2,182,733-	2,201,719-	2,305,559-	2,467,352-	2,189,854-	
	GENERAL FUND Expenditure Total:	1,184,638	1,141,678	1,199,898	2,201,719	1,315,148	1,720,501	2,189,854	
	Total GENERAL FUND:	784,345-	874,202-	982,835-	.00	990,411-	746,851-	.00	

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Enterprise Funds

Sewer Utility Fund 55
Sewer Reserve Fund 58
Sewer SDC Fund 59
Sewer Sludge Fund 60
Stormwater Utility Fund 61
Stormwater SDC Fund 62
Water Utility Fund 63
Water Reserve Fund 66
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Revenue Bond Debt Service Fund 68

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2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
SEWER UTILITY FUND									
26-26-40005	Fund Balance	271,177-	241,947-	139,736-	112,464-	198,292-	198,292-	161,849-	
26-26-40120	Sewer Billings	716,411-	719,617-	730,139-	730,000-	516,290-	720,000-	725,000-	
26-26-40180	Sewer Fees	.00	.00	4,595-	.00	.00	.00	.00	
26-26-40510	Interest	1,493-	1,372-	908-	1,000-	610-	800-	1,000-	
26-26-40615	WWTF Master Plan	.00	68,227-	55,624-	.00	6,570-	6,570-	.00	
26-26-40680	Misc Rev	.00	500-	3,600-	.00	.00	.00	.00	
Total REVENUE:		989,081-	1,031,663-	934,603-	843,464-	721,761-	925,662-	887,849-	
PERS SVC & MAT SVC COMBINED									
26-26-60110	City Manager	28,704	28,990	30,503	32,000	23,215	31,400	32,300	
26-26-60111	Finance Director	16,056	20,690	22,430	24,000	17,512	23,500	24,100	
26-26-60130	Public Works Superintendent	27,076	27,293	27,763	22,300	18,622	22,300	22,300	
26-26-60145	Receptionist/Court Clerk	4,602	4,113	6,456	7,400	6,277	8,200	10,000	
26-26-60170	Treatment Plant Operator	58,979	42,439	41,563	45,700	32,126	45,700	46,000	
26-26-60172	PW Utility Worker I	.00	.00	.00	3,500	2,548	3,500	4,000	
26-26-60175	P/W Utility Worker II	8,195	1,866	768	.00	.00	.00	.00	
26-26-60180	P/W Lead Worker	2,055	2,673	2,663	15,200	10,001	15,200	15,900	
26-26-60190	Maintenance Worker	5,808	7,659	12,508	3,600	2,502	3,500	3,600	
26-26-60210	Asst to City Manager	10,308	10,902	12,164	12,500	6,004	11,450	11,500	
26-26-60216	Vacation Pay	518	.00	.00	.00	.00	.00	.00	
26-26-60225	Accounting Clerk	11,274	13,072	13,298	13,900	10,272	13,800	14,200	
26-26-60255	Overtime Pay	.00	.00	.00	1,000	662	900	.00	
26-26-60259	Certification Pay	780	678	1,416	1,550	1,416	1,900	2,000	
26-26-60263	Cell Phone Allowance	369	399	585	930	629	1,005	1,100	
26-26-60300	FICA	13,994	11,285	13,879	13,700	9,796	13,700	14,000	
26-26-60301	State W/C	133	.00	.00	.00	.00	.00	.00	
26-26-60302	Overtime Pay	.00	.00	783	.00	.00	.00	1,500	
26-26-60303	State Unemployment	.00	.00	.00	1,800	.00	.00	.00	
26-26-60310	Group Health & Dental Insuranc	34,393	29,660	57,107	53,000	39,682	59,800	62,800	
26-26-60320	Workers Compensation	5,644	3,287	3,393	5,500	2,998	5,000	5,500	
26-26-60330	PERS	26,172	22,733	23,526	30,900	17,307	27,800	28,400	
TOTAL PERSONAL SERVICES		255,061	227,738	270,804	288,480	201,568	288,655	299,200	
26-26-60410	P L and Auto Insurance	4,490	8,953	9,476	11,220	10,611	11,000	11,600	
26-26-60420	Supplies & Services	392	1,326	779	1,000	1,348	1,084	1,500	
26-26-60430	Telephone	1,563	1,605	1,615	2,000	1,198	2,000	2,500	
26-26-60440	Postage	2,952	2,335	1,452	2,000	1,768	2,000	3,500	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
26-26-60470	Computer Supplies & Services	3,746	3,231	4,550	7,635	5,406	7,635	10,000	
26-26-60472	Computer Equipment	.00	700	145	.00	.00	.00	.00	
26-26-60490	Membership and Dues	.00	192	515	700	377	250	500	
26-26-60500	Attorney Fees	963	1,968	1,261	1,500	.00	500	2,500	
26-26-60535	Travel,Training,Certification	950	1,089	1,467	1,500	938	1,500	1,750	
26-26-60730	Maintenance & Supplies	33,922	31,657	30,081	33,595	24,149	33,595	38,000	
26-26-60755	Laboratory Testing	697	2,120	.00	3,000	2,635	3,000	3,000	
26-26-60760	Utilities	12,880	12,812	13,407	14,500	11,222	15,000	17,000	
26-26-60765	Equipment	.00	.00	.00	2,000	.00	2,000	3,000	
26-26-60770	Auditing Fees	3,950	3,720	4,030	7,440	3,750	3,800	4,100	
26-26-60790	Vehicle Operation	2,594	3,868	4,680	5,600	1,660	3,500	4,500	
26-26-60805	Building Maintenance	.00	.00	.00	1,000	.00	500	1,000	
26-26-60916	Consultant Services	1,185	8,489	12,236	12,500	5,719	11,000	12,500	
TOTAL MATERIAL & SERVICES		70,284	84,064	85,697	107,190	70,781	98,364	116,950	**Sewer** 2c
	PERS SVC & MAT SVC COMBINED Expenditure Total:	325,345	311,803	356,501	395,670	272,349	387,019	416,150	
	Total PERS SVC & MAT SVC COMBINED:	325,345	311,803	356,501	395,670	272,349	387,019	416,150	
CAPITAL OUTLAY									
26-26-64010	Equipment	18,291	98	.00	.00	.00	.00	.00	
26-26-64012	Effluent Sampler	.00	5,000	.00	.00	.00	.00	.00	
26-26-64013	10 Horsepower Pump	.00	7,848	.00	.00	.00	.00	.00	
26-26-64030	System Improvements	14,772	100	503	20,000	.00	10,000	20,000	
26-26-64040	Collection Improve-I&I Project	84,117	9,865	38,269	100,000	60,681	100,000	100,000	
26-26-64041	Collection Box Cleaning Screen	.00	.00	.00	5,000	.00	2,500	2,500	
26-26-64043	City Infrastructure Map	.00	.00	1,576	.00	.00	.00	500	
26-26-64045	Sewer Master Plan	.00	71,019	57,171	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	117,179	93,929	97,518	125,000	60,681	112,500	123,000	
	Total CAPITAL OUTLAY:	117,179	93,929	97,518	125,000	60,681	112,500	123,000	
TRANSFERS									
26-26-65010	Transfer to Unemployment Res	4,500	1,750	1,705	.00	.00	.00	1,800	
26-26-65015	Transfer to Retirement Res	.00	.00	5,115	.00	.00	.00	.00	
26-26-65017	Transfer to Vehicle and Equip	25,000	.00	.00	.00	.00	.00	.00	
26-26-65018	Transfer to Capital/Comp	.00	.00	450	990	990	990	900	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
26-26-65066	Transfer to Streets	25,000	25,000	25,000	20,000	20,000	20,000	20,000	
26-26-65070	Transfer to Revenue Bond	98,000	81,325	.00	.00	.00	.00	.00	
26-26-65077	Transfer to Capital/Vehicle	.00	.00	.00	17,000	17,000	17,000	25,000	
26-26-65083	Transfer to Sewer Reserve Fund	84,800	320,660	188,022	167,904	167,904	167,904	172,699	
26-26-65091	Transfer to General Fund Franc	56,785	57,460	58,000	58,400	58,400	58,400	58,800	
	TRANSFERS Expenditure Total:	294,085	486,195	278,292	264,294	264,294	264,294	279,199	
	Total TRANSFERS:	294,085	486,195	278,292	264,294	264,294	264,294	279,199	
CONTINGENCY									
26-26-66010	Contingency	.00	.00	.00	58,500	.00	.00	69,500	
	CONTINGENCY Expenditure Total:	.00	.00	.00	58,500	.00	.00	69,500	
	Total CONTINGENCY:	.00	.00	.00	58,500	.00	.00	69,500	
	SEWER UTILITY FUND Revenue Total:	989,081-	1,031,663-	934,603-	843,464-	721,761-	925,662-	887,849-	
	SEWER UTILITY FUND Expenditure Total:	736,609	891,927	732,311	843,464	597,324	763,813	887,849	
	Total SEWER UTILITY FUND:	252,472-	139,736-	202,292-	.00	124,437-	161,849-	.00	
	Grand Totals:	252,472-	139,736-	202,292-	.00	124,437-	161,849-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
SEWER UTILITY RESERVE FUND									
28-28-40005	Fund Balance	898,264-	1,033,068-	376,872-	353,423-	353,720-	353,720-	534,372-	
28-28-40510	Interest	4,758-	4,354-	1,328-	1,000-	1,674-	1,400-	1,500-	
28-28-40515	Trans In-IF Loan Int	454-	175-	141-	.00	.00	.00	.00	
28-28-40530	Trans In-IF Loan Princ	6,779-	6,825-	6,859-	6,848-	6,848-	6,848-	.00	
28-28-40540	Loan Principal	40,014-	11,790-	.00	.00	.00	.00	.00	
28-28-40716	Transfer from Sewer Utility	84,800-	320,660-	188,022-	167,904-	167,904-	167,904-	172,699-	
28-28-40717	Transfer from Street (IF Loan)	.00	.00	.00	14,511-	14,511-	14,500-	.00	
	Total REVENUE:	1,035,068-	1,376,872-	573,222-	543,686-	544,657-	544,372-	708,571-	
CAPITAL OUTLAY									
28-28-64050	Sewer Capital Projects	.00	.00	.00	513,186	.00	.00	686,571	
28-28-64071	Sewer Repair Asst Pgm	2,000	.00	2,000	20,500	.00	.00	22,000	
	CAPITAL OUTLAY Expenditure Total:	2,000	.00	2,000	533,686	.00	.00	708,571	
	Total CAPITAL OUTLAY:	2,000	.00	2,000	533,686	.00	.00	708,571	
TRANSFERS									
28-28-65066	Transfer to Sewer Sludge	.00	1,000,000	.00	.00	.00	.00	.00	
28-28-65067	Trans to Capital/Vehicle	.00	.00	.00	10,000	10,000	10,000	.00	
28-28-65069	Transfer to Revenue Bond	.00	.00	217,502	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	.00	1,000,000	217,502	10,000	10,000	10,000	.00	
	Total TRANSFERS:	.00	1,000,000	217,502	10,000	10,000	10,000	.00	
	SEWER UTILITY RESERVE FUND Revenue Total:	1,035,068-	1,376,872-	573,222-	543,686-	544,657-	544,372-	708,571-	
	SEWER UTILITY RESERVE FUND Expenditure Total:	2,000	1,000,000	219,502	543,686	10,000	10,000	708,571	
	Total SEWER UTILITY RESERVE FUND:	1,033,068-	376,872-	353,720-	.00	534,657-	534,372-	.00	
	Grand Totals:	1,033,068-	376,872-	353,720-	.00	534,657-	534,372-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
SEWER UTILITY SDC FUND									
30-30-40005	Fund Balance	232,688-	235,057-	236,257-	1,964-	3,275-	3,275-	7,800-	
30-30-40137	SDC Receipts-Sewer System	1,250-	.00	2,500-	1,250-	5,000-	7,500-	7,500-	
30-30-40510	Interest	1,182-	1,200-	631-	6-	25-	25-	25-	
	Total REVENUE:	235,120-	236,257-	239,387-	3,220-	8,300-	10,800-	15,325-	
CAPITAL OUTLAY									
30-30-64073	Sewer System Improvements	.00	.00	.00	220	.00	.00	15,325	
30-30-64074	Sewer Master Plan	63	.00	.00	.00	.00	.00	.00	
30-30-64076	SDC Update	.00	.00	.00	3,000	2,001	3,000	.00	
	CAPITAL OUTLAY Expenditure Total:	63	.00	.00	3,220	2,001	3,000	15,325	
	Total CAPITAL OUTLAY:	63	.00	.00	3,220	2,001	3,000	15,325	
TRANSFERS									
30-30-65010	Transfer to Revenue Bond	.00	.00	236,112	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	.00	.00	236,112	.00	.00	.00	.00	
	Total TRANSFERS:	.00	.00	236,112	.00	.00	.00	.00	
	SEWER UTILITY SDC FUND Revenue Total:	235,120-	236,257-	239,387-	3,220-	8,300-	10,800-	15,325-	
	SEWER UTILITY SDC FUND Expenditure Total:	63	.00	236,112	3,220	2,001	3,000	15,325	
	Total SEWER UTILITY SDC FUND:	235,057-	236,257-	3,275-	.00	6,299-	7,800-	.00	
	Grand Totals:	235,057-	236,257-	3,275-	.00	6,299-	7,800-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
SEWER SLUDGE FUND									
39-39-40005	Fund Balance	.00	.00	1,002,106-	1,005,906-	1,007,144-	1,007,144-	1,011,644-	
39-39-40510	Interest	.00	2,106-	5,038-	4,000-	3,916-	4,500-	4,500-	
39-39-40728	Transfer from Sewer Reserve	.00	1,000,000-	.00	.00	.00	.00	.00	
	Total REVENUE:	.00	1,002,106-	1,007,144-	1,009,906-	1,011,061-	1,011,644-	1,016,144-	
CAPITAL OUTLAY									
39-39-64072	Sludge Management	.00	.00	.00	1,009,906	.00	.00	1,016,144	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	1,009,906	.00	.00	1,016,144	
	Total CAPITAL OUTLAY:	.00	.00	.00	1,009,906	.00	.00	1,016,144	
	SEWER SLUDGE FUND Revenue Total:	.00	1,002,106-	1,007,144-	1,009,906-	1,011,061-	1,011,644-	1,016,144-	
	SEWER SLUDGE FUND Expenditure Total:	.00	.00	.00	1,009,906	.00	.00	1,016,144	
	Total SEWER SLUDGE FUND:	.00	1,002,106-	1,007,144-	.00	1,011,061-	1,011,644-	.00	
	Grand Totals:	.00	1,002,106-	1,007,144-	.00	1,011,061-	1,011,644-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
STORMWATER FUND									
40-40-40005	Fund Balance	.00	.00	.00	.00	.00	.00	701-	
40-40-40510	Interest	.00	.00	.00	5-	2-	1-	1-	
40-40-40720	Trans from General Fund	.00	.00	.00	1,000-	1,000-	1,000-	1,200-	
	Total Pers Svc and Mat & Supp:	.00	.00	.00	1,005-	1,002-	1,001-	1,902-	
CAPITAL OUTLAY									
40-40-64077	Stormwater Projects	.00	.00	.00	1,005	.00	1,002	1,902	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	1,005	.00	1,002	1,902	
	Total CAPITAL OUTLAY:	.00	.00	.00	1,005	.00	1,002	1,902	
	STORMWATER FUND Revenue Total:	.00	.00	.00	1,005-	1,002-	1,001-	1,902-	
	STORMWATER FUND Expenditure Total:	.00	.00	.00	1,005	.00	1,002	1,902	
	Total STORMWATER FUND:	.00	.00	.00	.00	1,002-	1	.00	
	Grand Totals:	.00	.00	.00	.00	1,002-	1	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
STORMWATER SDC FUND									
31-31-40005	Fund Balance	18,114-	18,302-	19,369-	19,657-	19,856-	19,856-	13,331-	
31-31-40138	SDC Receipts-Storm Drain	96-	960-	384-	96-	480-	400-	500-	
31-31-40510	Interest	92-	107-	103-	100-	76-	75-	40-	
	Total REVENUE:	18,302-	19,369-	19,856-	19,853-	20,412-	20,331-	13,871-	
CAPITAL OUTLAY									
31-31-64073	Stormwater System Improvement	.00	.00	.00	12,853	.00	.00	13,871	
31-31-64076	SDC Update	.00	.00	.00	7,000	4,670	7,000	.00	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	19,853	4,670	7,000	13,871	
	Total CAPITAL OUTLAY:	.00	.00	.00	19,853	4,670	7,000	13,871	
	STORMWATER SDC FUND Revenue Total:	18,302-	19,369-	19,856-	19,853-	20,412-	20,331-	13,871-	
	STORMWATER SDC FUND Expenditure Total:	.00	.00	.00	19,853	4,670	7,000	13,871	
	Total STORMWATER SDC FUND:	18,302-	19,369-	19,856-	.00	15,743-	13,331-	.00	
	Grand Totals:	18,302-	19,369-	19,856-	.00	15,743-	13,331-	.00	

City of Mt Angel

BUDGET OFFICER'S PROPOSED BUDGET FY 2015-16
Periods: 07/15-14/16

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
WATER UTILITY FUND									
25-25-40005	Fund Balance	173,087-	193,375-	95,172-	78,277-	119,728-	119,728-	125,560-	
25-25-40110	Water Billings	456,556-	470,213-	470,419-	475,000-	372,067-	475,000-	480,000-	
25-25-40150	Water Fees	15,359-	14,035-	13,908-	12,500-	9,503-	9,000-	12,500-	
25-25-40510	Interest	1,111-	1,065-	741-	500-	522-	500-	550-	
25-25-40680	Misc Rev	.00	.00	3,500-	.00	1,260-	1,260-	.00	
Total REVENUE:		646,113-	678,688-	583,740-	566,277-	503,079-	605,488-	618,610-	
PERS SVC & MAT SVC COMBINED									
25-25-60110	City Manager	28,704	28,990	30,503	32,500	23,216	31,400	32,300	
25-25-60111	Finance Director	16,056	20,690	22,430	24,000	17,512	23,500	24,100	
25-25-60130	Public Works Superintendent	27,677	27,271	27,763	35,000	24,011	35,000	35,800	
25-25-60145	Reception/Court Clerk	4,602	4,113	6,456	7,500	6,277	8,200	10,000	
25-25-60170	PW Utility Worker I	.00	.00	4,431	.00	.00	.00	.00	
25-25-60172	PW Utility Worker I	.00	.00	.00	11,950	8,808	11,000	13,300	
25-25-60175	PW Utility Worker II	11,688	20,838	8,580	.00	.00	.00	.00	
25-25-60180	P/W Lead Worker	16,253	27,674	29,733	23,000	16,429	23,000	24,300	
25-25-60190	Maintenance Worker	5,998	7,659	13,502	7,000	4,977	7,000	7,200	
25-25-60210	Asst to City Manager	10,308	10,902	12,164	12,500	6,004	10,150	11,500	
25-25-60216	Vacation Pay	518	.00	.00	.00	.00	.00	.00	
25-25-60225	Accounting Clerk	11,273	13,072	13,298	13,800	10,272	13,800	14,200	
25-25-60255	Overtime Pay	.00	.00	.00	1,800	438	1,250	.00	
25-25-60259	Certification Pay	180	943	1,426	1,700	878	1,200	1,400	
25-25-60263	Cell Phone Allowance	279	585	609	1,030	539	1,000	1,000	
25-25-60300	FICA	11,063	11,372	13,740	13,000	8,887	13,000	13,800	
25-25-60301	State W/C	110	.00	.00	.00	.00	.00	.00	
25-25-60302	Overtime Pay	.00	238	587	.00	.00	.00	4,300	
25-25-60303	State Unemployment	.00	.00	.00	1,700	.00	.00	.00	
25-25-60310	Group Health & Dental Insuranc	25,427	36,812	62,097	53,000	38,466	57,700	60,600	
25-25-60320	Workers Compensation	5,369	5,627	4,436	6,100	3,683	5,100	6,000	
25-25-60330	PERS	18,236	20,635	23,906	28,400	16,488	24,000	26,000	
TOTAL PERSONAL SERVICES		193,742	237,424	275,662	273,980	186,886	266,300	285,800	
25-25-60410	P L and Auto Insurance	2,910	7,276	8,844	10,200	9,305	10,000	10,500	
25-25-60420	Supplies & Services	1,332	1,559	1,631	1,500	2,600	2,500	2,500	
25-25-60422	Overage/Shortage	1-	.00	.00	.00	.00	.00	.00	
25-25-60430	Telephone	1,182	1,416	1,555	1,800	1,305	2,000	2,000	
25-25-60440	Postage	3,271	2,252	1,892	2,700	1,768	2,700	3,000	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
25-25-60470	Computer Supplies & Services	4,503	4,075	6,158	8,635	5,371	8,635	10,000	
25-25-60472	Computer Equipment	.00	378	145	.00	.00	.00	.00	
25-25-60490	Membership and Dues	.00	343	349	750	477	600	700	
25-25-60500	Attorney Fees	963	1,968	1,273	2,500	.00	500	3,000	
25-25-60535	Travel,Training,Certification	2,028	1,260	1,479	1,800	653	900	1,500	
25-25-60730	Maintenance & Supplies	29,369	19,517	15,038	30,492	22,518	30,492	35,000	
25-25-60755	Laboratory Testing	3,540	4,080	2,970	6,000	2,970	5,500	6,000	
25-25-60760	Utilities	39,578	43,386	41,028	50,000	29,550	50,000	52,000	
25-25-60765	Equipment	.00	.00	.00	1,000	.00	1,000	2,500	
25-25-60770	Auditing Fee	3,000	3,360	3,640	6,720	3,500	4,000	4,200	
25-25-60790	Vehicle Operation	4,424	5,014	4,308	5,800	3,757	5,800	6,000	
25-25-60805	Building Maintenance	121	.00	14	1,500	5	600	1,200	
25-25-60916	Consultant Services	1,907	1,688	5,410	3,500	1,791	2,500	3,500	
TOTAL MATERIAL & SERVICES		98,127	97,572	95,734	134,897	85,570	127,727	143,600	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	291,869	334,996	371,396	408,877	272,456	394,027	429,400	
	Total PERS SVC & MAT SVC COMBINED:	291,869	334,996	371,396	408,877	272,456	394,027	429,400	
CAPITAL OUTLAY									
25-25-64010	Equipment	3,500	.00	.00	.00	.00	.00	.00	
25-25-64022	Meter Reading Units	.00	.00	11,750	.00	.00	.00	.00	
25-25-64024	Shop door Upgrade	.00	.00	2,500	.00	.00	.00	.00	
25-25-64025	City Infrastructure Maps	.00	.00	1,906	.00	.00	.00	500	
25-25-64030	System Improvements	6,673	775	503	15,000	2,850	5,000	10,000	
	CAPITAL OUTLAY Expenditure Total:	10,173	775	16,658	15,000	2,850	5,000	10,500	
	Total CAPITAL OUTLAY:	10,173	775	16,658	15,000	2,850	5,000	10,500	
TRANSFERS									
25-25-65010	Trans to Unemployment Res	2,600	1,600	1,761	.00	.00	.00	1,700	
25-25-65015	Transfer to Retirement Res	.00	.00	5,282	.00	.00	.00	.00	
25-25-65017	Transfer to Vehicle and Equip	25,000	.00	.00	.00	.00	.00	.00	
25-25-65066	Transfer to Streets	25,000	25,000	25,000	20,000	20,000	20,000	20,000	
25-25-65068	Transfer to Capital/Comp	.00	.00	450	900	900	900	1,000	
25-25-65078	Transfer to Capital/Vehicle	.00	.00	.00	18,000	18,000	18,000	20,000	
25-25-65079	Transfer to Water Res	62,000	183,639	.00	.00	.00	.00	22,410	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
25-25-65080	Transfer to General Fund Fran.	39,666	37,506	37,464	42,000	42,000	42,000	42,000	
	TRANSFERS Expenditure Total:	154,266	247,745	69,957	80,900	80,900	80,900	107,110	
	Total TRANSFERS:	154,266	247,745	69,957	80,900	80,900	80,900	107,110	
CONTINGENCY									
25-25-66010	Contingency	.00	.00	.00	61,500	.00	.00	71,600	
	CONTINGENCY Expenditure Total:	.00	.00	.00	61,500	.00	.00	71,600	
	Total CONTINGENCY:	.00	.00	.00	61,500	.00	.00	71,600	
	WATER UTILITY FUND Revenue Total:	646,113-	678,688-	583,740-	566,277-	503,079-	605,488-	618,610-	
	WATER UTILITY FUND Expenditure Total:	456,308	583,516	458,011	566,277	356,206	479,927	618,610	
	Total WATER UTILITY FUND:	189,805-	95,172-	125,728-	.00	146,874-	125,561-	.00	
	Grand Totals:	189,805-	95,172-	125,728-	.00	146,874-	125,561-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
WATER UTILITY RESERVE FUND									
27-27-40005	Fund Balance	776,615-	842,657-	1,031,384-	995,084-	994,706-	994,706-	709,783-	
27-27-40510	Interest	4,042-	5,088-	4,937-	3,700-	3,069-	3,000-	3,000-	
27-27-40715	Transfer from Water Fund	62,000-	183,639-	.00	.00	.00	.00	22,410-	
	Total REVENUE:	842,657-	1,031,384-	1,036,321-	998,784-	997,775-	997,706-	735,193-	
CAPITAL OUTLAY									
27-27-64051	Water Capital Projects	.00	.00	.00	613,984	.00	.00	713,193	
27-27-64054	RR Ave Waterline Replace	.00	.00	20,632	186,000	158,465	155,465	.00	
27-27-64055	N Pershing Waterline Replace	.00	.00	20,983	183,000	122,458	122,458	.00	
27-27-64056	ASR Feasability/Grant Match	.00	.00	.00	5,800	.00	.00	.00	
27-27-64057	N Cleveland Waterline Replace	.00	.00	.00	.00	.00	.00	22,000	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	41,615	988,784	280,923	277,923	735,193	
	Total CAPITAL OUTLAY:	.00	.00	41,615	988,784	280,923	277,923	735,193	
TRANSFERS									
27-27-65067	Trans to Capital/Vehicle	.00	.00	.00	10,000	10,000	10,000	.00	
	TRANSFERS Expenditure Total:	.00	.00	.00	10,000	10,000	10,000	.00	
	Total TRANSFERS:	.00	.00	.00	10,000	10,000	10,000	.00	
	WATER UTILITY RESERVE FUND Revenue Total:	842,657-	1,031,384-	1,036,321-	998,784-	997,775-	997,706-	735,193-	
	WATER UTILITY RESERVE FUND Expenditure Total:	.00	.00	41,615	998,784	290,923	287,923	735,193	
	Total WATER UTILITY RESERVE FUND:	842,657-	1,031,384-	994,706-	.00	706,853-	709,783-	.00	
	Grand Totals:	842,657-	1,031,384-	994,706-	.00	706,853-	709,783-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
WATER UTILITY SDC FUND									
29-29-40005	Fund Balance	399,083-	406,118-	408,385-	412,423-	415,218-	415,218-	423,818-	
29-29-40136	SDC Receipts-Water System	4,993-	.00	4,676-	2,338-	9,352-	14,000-	14,000-	
29-29-40510	Interest	2,042-	2,267-	2,157-	1,800-	1,357-	1,600-	1,500-	
	Total REVENUE:	406,118-	408,385-	415,218-	416,561-	425,927-	430,818-	439,318-	
CAPITAL OUTLAY									
29-29-64057	N cleveland St Waterline Rep	.00	.00	.00	.00	.00	.00	176,000	
29-29-64071	Water System Improvement	.00	.00	.00	409,561	81,823	.00	263,318	
29-29-64076	SDC Update	.00	.00	.00	7,000	4,670	7,000	.00	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	416,561	86,493	7,000	439,318	
	Total CAPITAL OUTLAY:	.00	.00	.00	416,561	86,493	7,000	439,318	
	WATER UTILITY SDC FUND Revenue Total:	406,118-	408,385-	415,218-	416,561-	425,927-	430,818-	439,318-	
	WATER UTILITY SDC FUND Expenditure Total:	.00	.00	.00	416,561	86,493	7,000	439,318	
	Total WATER UTILITY SDC FUND:	406,118-	408,385-	415,218-	.00	339,434-	423,818-	.00	
	Grand Totals:	406,118-	408,385-	415,218-	.00	339,434-	423,818-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
REVENUE BOND DEBT SERVICE FUND									
24-24-40005	Fund Balance	123,073-	140,435-	141,216-	.00	.00	.00	.00	
24-24-40510	Interest	687-	781-	.00	.00	.00	.00	.00	
24-24-40760	Transfer from Sewer Fund	98,000-	81,325-	.00	.00	.00	.00	.00	
24-24-40763	Transfer from Sewer Reserve	.00	.00	217,502-	.00	.00	.00	.00	
24-24-40765	Transfer from Sewer SDC	.00	.00	236,112-	.00	.00	.00	.00	
	Total REVENUE:	221,760-	222,541-	594,830-	.00	.00	.00	.00	
MATERIAL AND SERVICES									
24-24-60844	Interest on 1993 Bond	33,863	31,490	14,857	.00	.00	.00	.00	
24-24-60919	Principal on 1993 Bond	47,462	49,835	579,973	.00	.00	.00	.00	
	MATERIAL AND SERVICES Expenditure Total:	81,325	81,325	594,830	.00	.00	.00	.00	
	Total MATERIAL AND SERVICES:	81,325	81,325	594,830	.00	.00	.00	.00	
	REVENUE BOND DEBT SERVICE FUND Revenue Total:	221,760-	222,541-	594,830-	.00	.00	.00	.00	
	REVENUE BOND DEBT SERVICE FUND Expenditure Total:	81,325	81,325	594,830	.00	.00	.00	.00	
	Total REVENUE BOND DEBT SERVICE FUND:	140,435-	141,216-	.00	.00	.00	.00	.00	
	Grand Totals:	140,435-	141,216-	.00	.00	.00	.00	.00	

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CAPITAL IMPROVEMENT FUND RESOURCES									
17-17-40005	Fund Balance	276,992-	265,734-	270,063-	213,692-	213,986-	213,986-	265,549-	
17-17-40510	Interest	1,360-	1,489-	1,296-	1,100-	808-	1,000-	1,000-	
17-17-40706	Trans From Parks/Comp	.00	.00	.00	90-	90-	90-	90-	
17-17-40710	Transfer from General Fund	.00	2,840-	450-	.00	.00	.00	.00	
17-17-40711	Transfer From Streets/Comp	.00	.00	.00	180-	180-	180-	300-	
17-17-40712	Transfer From Parks	6,750-	.00	.00	.00	.00	.00	.00	
17-17-40713	Transfer From Admin/Comp	.00	.00	2,440-	2,880-	2,880-	2,880-	2,880-	
17-17-40714	Transfer From Police/Comp	.00	.00	400-	2,880-	2,880-	.00	720-	
17-17-40717	Transfer From Sewer/Comp	.00	.00	450-	990-	990-	990-	900-	
17-17-40718	Transfer From Court/Comp	.00	.00	.00	180-	180-	180-	.00	
17-17-40719	Transfer From Library/Comp	.00	.00	.00	10,218-	10,218-	10,218-	.00	
17-17-40721	Transfer From Police/Veh	.00	.00	.00	21,000-	21,000-	21,000-	22,000-	
17-17-40726	Transfer From Water/Comp	.00	.00	.00	900-	900-	900-	1,000-	
17-17-40731	Transfer From Water/Veh	.00	.00	.00	18,000-	18,000-	18,000-	20,000-	
17-17-40732	Transfer From Sewer/Veh	.00	.00	.00	17,000-	17,000-	17,000-	25,000-	
17-17-40737	Transfer from Vehicle Replacem	.00	.00	.00	55,520-	55,520-	127,134-	.00	
17-17-40750	Transfer from Street Fund	.00	.00	200-	.00	.00	.00	15,000-	
17-17-40760	Transfer from Water Reserve	.00	.00	.00	10,000-	10,000-	10,000-	.00	
17-17-40765	Transfer from Sewer Reserve	.00	.00	.00	10,000-	10,000-	10,000-	.00	
	Total REVENUE:	285,102-	270,063-	275,298-	364,630-	364,632-	433,558-	354,439-	
CAPITAL OUTLAY									
17-17-64057	Parks Irrigation Cap Improv	18,800	.00	.00	.00	.00	.00	.00	
17-17-64058	City Hall/PD Building Roof	.00	.00	15,510	.00	.00	.00	.00	
17-17-64061	Under Ground Storage Tanks	568	.00	.00	.00	.00	.00	.00	
17-17-64064	Admin-Computer Replacement	.00	.00	2,701	.00	.00	.00	.00	
17-17-64067	Sewer-Computer Replacement	.00	.00	450	.00	.00	.00	.00	
17-17-64068	Streets-Computer Replacement	.00	.00	200	.00	.00	.00	.00	
17-17-64069	Water-Computer Replacement	.00	.00	450	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	19,368	.00	19,312	.00	.00	.00	.00	
	Total CAPITAL OUTLAY:	19,368	.00	19,312	.00	.00	.00	.00	
TRANSFERS									
17-17-65018	Transfer to Parks	.00	.00	42,000	100,000	100,000	100,000	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
	TRANSFERS Expenditure Total:	.00	.00	42,000	100,000	100,000	100,000	.00	
	Total TRANSFERS:	.00	.00	42,000	100,000	100,000	100,000	.00	
	CAPITAL IMPROVEMENT FUND Revenue Total:	285,102-	270,063-	275,298-	364,630-	364,632-	433,558-	354,439-	
	CAPITAL IMPROVEMENT FUND Expenditure Total:	19,368	.00	61,312	100,000	100,000	100,000	.00	
	Total CAPITAL IMPROVEMENT FUND:	265,734-	270,063-	213,986-	264,630-	264,632-	333,558-	354,439-	
	Grand Totals:	265,734-	270,063-	213,986-	264,630-	264,632-	333,558-	354,439-	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
CAPITAL IMPROVEMENT FUND									
TECHNOLOGY REPLACEMENT									
CAPITAL OUTLAY									
17-21-64064	Admin-Computer Replacement	.00	.00	.00	5,459	.00	.00	8,235	
17-21-64065	Library-Computer Replacement	.00	.00	.00	10,218	.00	.00	10,218	
17-21-64066	Police-Computer Replacement	.00	.00	.00	3,280	.00	.00	3,280	
17-21-64067	Sewer-Computer Replacement	.00	.00	.00	990	.00	.00	1,290	
17-21-64068	Streets-Computer Replacement	.00	.00	.00	180	.00	.00	480	
17-21-64069	Water-Computer Replacement	.00	.00	.00	900	.00	.00	1,200	
17-21-64070	Court-Computer Replacement	.00	.00	.00	6,180	2,284	2,284	900	
17-21-64071	Parks-Computer Replacement	.00	.00	.00	90	.00	.00	190	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	27,297	2,284	2,284	25,793	
	Total CAPITAL OUTLAY:	.00	.00	.00	27,297	2,284	2,284	25,793	
	CAPITAL IMPROVEMENT FUND Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	CAPITAL IMPROVEMENT FUND Expenditure Total:	.00	.00	.00	27,297	2,284	2,284	25,793	
	Total CAPITAL IMPROVEMENT FUND:	.00	.00	.00	27,297	2,284	2,284	25,793	
	Grand Totals:	.00	.00	.00	27,297	2,284	2,284	25,793	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
CAPITAL IMPROVEMENT FUND									
VEHICLE & EQUIPMENT REPLACEMENT									
CAPITAL OUTLAY									
17-22-64010	Police Vehicle Replacement	.00	.00	.00	37,309	21,575	21,050	45,000	
17-22-64011	Water Vehicle Replacement	.00	.00	.00	23,600	9,000	9,000	59,000	
17-22-64012	Sewer Vehicle Replacement	.00	.00	.00	28,600	21,349	22,000	50,432	
17-22-64013	Streets Vehicle replacement	.00	.00	.00	4,175	4,150	4,150	22,000	
17-22-64014	Parks Vehicle replacement	.00	.00	.00	1,531	1,525	1,525	5,114	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	95,215	57,599	57,725	181,546	
	Total CAPITAL OUTLAY:	.00	.00	.00	95,215	57,599	57,725	181,546	
	CAPITAL IMPROVEMENT FUND Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	CAPITAL IMPROVEMENT FUND Expenditure Total:	.00	.00	.00	95,215	57,599	57,725	181,546	
	Total CAPITAL IMPROVEMENT FUND:	.00	.00	.00	95,215	57,599	57,725	181,546	
	Grand Totals:	.00	.00	.00	95,215	57,599	57,725	181,546	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
CAPITAL IMPROVEMENT FUND									
BUILDING RESERVES									
CAPITAL OUTLAY									
17-24-64075	City Hall replacement	.00	.00	.00	142,118	7,290	8,000	147,100	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	142,118	7,290	8,000	147,100	
	Total CAPITAL OUTLAY:	.00	.00	.00	142,118	7,290	8,000	147,100	
	CAPITAL IMPROVEMENT FUND Revenue Total:	.00	.00	.00	.00	.00	.00	.00	
	CAPITAL IMPROVEMENT FUND Expenditure Total:	.00	.00	.00	142,118	7,290	8,000	147,100	
	Total CAPITAL IMPROVEMENT FUND:	.00	.00	.00	142,118	7,290	8,000	147,100	
	Grand Totals:	.00	.00	.00	142,118	7,290	8,000	147,100	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
STREETS FUND									
11-11-40005	Fund Balance	68,255-	95,379-	36,569-	54,703-	80,626-	80,626-	90,012-	
11-11-40070	State Tax Apportionment	178,946-	179,427-	189,415-	186,000-	142,594-	186,000-	191,000-	
11-11-40510	Interest	535-	365-	303-	300-	366-	300-	350-	
11-11-40655	Grant	22,843-	.00	.00	.00	.00	.00	.00	
11-11-40680	Miscellaneous	3,184-	675-	3,500-	.00	.00	.00	100-	
11-11-40690	Street Assessments Receivable	.00	.00	.00	3,500-	1,472-	2,900-	2,900-	
11-11-40750	Transfer from Water Fund	25,000-	25,000-	25,000-	20,000-	20,000-	20,000-	20,000-	
11-11-40760	Transfer from Sewer Fund	25,000-	25,000-	25,000-	20,000-	20,000-	20,000-	20,000-	
	Total REVENUE:	323,762-	325,846-	279,788-	284,503-	265,058-	309,826-	324,362-	
PERS SVC & MAT SVC COMBINED									
11-11-60110	City Manager	4,101	4,141	4,358	4,500	3,317	4,550	5,000	
11-11-60111	Finance Director	4,587	5,912	6,407	6,700	5,003	6,700	6,900	
11-11-60130	Public Works Superintendent	13,612	13,469	13,882	16,000	11,181	15,500	16,500	
11-11-60172	PW Utility Worker I	.00	.00	.00	12,000	7,817	11,000	13,300	
11-11-60175	PW Utility Worker II	5,351	8,398	3,458	.00	.00	.00	.00	
11-11-60180	Lead Worker	6,550	11,086	11,982	10,000	7,290	10,000	10,800	
11-11-60190	Maintenance Worker	3,931	4,079	8,159	5,200	3,626	5,000	5,400	
11-11-60210	Asst to City Manager	8,246	8,722	9,731	10,000	4,803	7,000	9,200	
11-11-60216	Vacation Pay	259	.00	.00	.00	.00	.00	.00	
11-11-60225	Accounting Clerk	1,610	1,672	1,900	2,000	1,467	2,000	2,100	
11-11-60255	Overtime Pay	.00	.00	.00	1,000	460	1,500	.00	
11-11-60259	Certification Pay	90	404	612	1,200	418	650	800	
11-11-60263	Cell Phone Allowance	122	249	276	758	250	400	425	
11-11-60300	FICA	3,882	4,367	4,696	5,200	3,409	5,500	5,500	
11-11-60301	State W/C	43	.00	.00	.00	.00	.00	.00	
11-11-60302	Overtime Pay	245	.00	158	.00	.00	.00	1,000	
11-11-60303	State Unemployment	.00	.00	.00	700	.00	.00	.00	
11-11-60310	Group Health & Dental Insuranc	7,286	11,877	19,642	22,000	15,706	23,600	24,800	
11-11-60320	Workers Compensation	2,624	4,815	3,481	3,350	2,497	3,350	3,400	
11-11-60330	PERS	6,349	7,071	8,177	11,500	6,105	10,000	10,500	
TOTAL PERSONAL SERVICES		68,889	86,261	96,917	112,108	73,350	106,750	115,625	
11-11-60410	P L and Auto Insurance	2,180	2,720	3,379	6,120	6,203	6,203	6,800	
11-11-60420	Supplies & Services	64	224	40	400	230	400	500	
11-11-60430	Telephone	571	392	329	650	214	400	500	
11-11-60440	Postage	136	75	36	100	24	50	100	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
11-11-60470	Computer Supplies & Services	984	494	1,153	1,200	773	1,200	1,700	
11-11-60472	Computer Equipment	.00	.00	79	.00	.00	.00	.00	
11-11-60490	Membership and Dues	.00	.00	205	400	50	100	300	
11-11-60500	Attorney Fees	449	984	289	600	.00	.00	1,000	
11-11-60535	Travel,Training,Certification	20	220	10	250	156	250	300	
11-11-60730	Maintenance & Supplies	27,605	16,991	19,086	30,045	17,586	30,000	41,300	
11-11-60760	Utilities	3,111	3,175	2,647	3,500	2,247	3,500	4,000	
11-11-60770	Auditing Fee	1,440	1,560	1,690	3,100	1,500	1,500	1,700	
11-11-60771	Sidewalk Maintenance	.00	.00	.00	4,000	.00	3,000	4,000	
11-11-60790	Vehicle Operation	5,718	5,220	6,008	7,000	4,268	7,000	7,500	
11-11-60805	Building Maintenance	.00	15	.00	1,500	.00	500	800	
11-11-60820	Street Maintenance	.00	.00	.00	13,469	4,710	10,000	.00	
11-11-60825	Sidewalk Maintenance	.00	.00	.00	2,000	.00	.00	5,000	
11-11-60848	Engineer Fees	3,730	340	.00	3,500	.00	1,500	3,000	
11-11-60863	Interfund Loan Interest	233	.00	.00	.00	.00	.00	.00	
11-11-60910	Street Lighting Contract	.00	30,119	26,325	38,000	15,800	27,000	30,000	
11-11-60916	Consultant Services	1,889	.00	467	2,500	256	500	1,500	
TOTAL MATERIAL & SERVICES		48,129	62,528	61,741	118,334	54,016	93,103	110,000	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	117,018	148,790	158,658	230,442	127,366	199,853	225,625	
	Total PERS SVC & MAT SVC COMBINED:	117,018	148,790	158,658	230,442	127,366	199,853	225,625	
Category: 61									
11-11-61010	Street Lighting Contract	30,351	.00	.00	.00	.00	.00	.00	
	Category: 61 Expenditure Total:	30,351	.00	.00	.00	.00	.00	.00	
	Total Category: 61:	30,351	.00	.00	.00	.00	.00	.00	
CAPITAL OUTLAY									
11-11-64050	Cleveland Project	6,000	.00	.00	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	6,000	.00	.00	.00	.00	.00	.00	
	Total CAPITAL OUTLAY:	6,000	.00	.00	.00	.00	.00	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
TRANSFERS									
11-11-65005	Interfund Loan - Sewer Reserve	40,014	11,790	.00	14,511	14,511	14,511	.00	
11-11-65010	Transfer to Unemployment	2,000	600	670	.00	.00	.00	700	
11-11-65015	Transfer to Retirement Reserve	.00	.00	2,010	.00	.00	.00	.00	
11-11-65017	Transfer to Vehicle and Equip.	15,000	.00	.00	.00	.00	.00	15,000	
11-11-65018	Transfer to Capital/Computers	.00	.00	200	180	180	180	300	
11-11-65031	Transfer to Street Reserve	10,000	121,097	32,408	5,270	5,270	5,270	45,137	
11-11-65068	Trans to Bancroft Bond Fund	8,000	7,000	.00	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	75,014	140,487	35,288	19,961	19,961	19,961	61,137	
	Total TRANSFERS:	75,014	140,487	35,288	19,961	19,961	19,961	61,137	
CONTINGENCY									
11-11-66010	Contingency	.00	.00	.00	34,100	.00	.00	37,600	
	CONTINGENCY Expenditure Total:	.00	.00	.00	34,100	.00	.00	37,600	
	Total CONTINGENCY:	.00	.00	.00	34,100	.00	.00	37,600	
	STREETS FUND Revenue Total:	323,762-	325,846-	279,788-	284,503-	265,058-	309,826-	324,362-	
	STREETS FUND Expenditure Total:	228,383	289,277	193,946	284,503	147,327	219,814	324,362	
	Total STREETS FUND:	95,379-	36,569-	85,841-	.00	117,731-	90,012-	.00	
	Grand Totals:	95,379-	36,569-	85,841-	.00	117,731-	90,012-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
STREET RESERVE FUND									
12-12-40005	Fund Balance	24,013-	2,394-	27,952-	60,530-	60,584-	60,584-	66,054-	
12-12-40510	Interest	219-	12-	224-	100-	244-	200-	250-	
12-12-40710	Trans from General Fund	58,895-	7,400-	.00	.00	.00	.00	.00	
12-12-40711	Transfer from Street Fund	10,000-	121,097-	32,408-	5,270-	5,270-	5,270-	45,137-	
12-12-40724	Transfer from Housing Rehab	350-	350-	.00	.00	.00	.00	.00	
	Total REVENUE:	93,477-	131,253-	60,584-	65,900-	66,099-	66,054-	111,441-	
PERS SVC & MAT SVC COMBINED									
12-12-60820	Street Maintenance	1,049	.00	.00	.00	.00	.00	.00	
12-12-60825	Sidewalk Maintenance	18,806	.00	.00	.00	.00	.00	.00	
12-12-60831	Sidewalk Repair 50/50 Program	.00	.00	.00	10,000	.00	.00	12,500	
12-12-60835	Taylor Sidewalk Project	.00	15,108	.00	.00	.00	.00	.00	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	19,855	15,108	.00	10,000	.00	.00	12,500	
	Total PERS SVC & MAT SVC COMBINED:	19,855	15,108	.00	10,000	.00	.00	12,500	
CAPITAL OUTLAY									
12-12-64093	Street Projects	71,228	.00	.00	55,900	.00	.00	98,941	
12-12-64094	Taylor Street Overlay	.00	51,002	.00	.00	.00	.00	.00	
12-12-64095	Elm Street Overlay	.00	37,191	.00	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	71,228	88,193	.00	55,900	.00	.00	98,941	
	Total CAPITAL OUTLAY:	71,228	88,193	.00	55,900	.00	.00	98,941	
	STREET RESERVE FUND Revenue Total:	93,477-	131,253-	60,584-	65,900-	66,099-	66,054-	111,441-	
	STREET RESERVE FUND Expenditure Total:	91,083	103,301	.00	65,900	.00	.00	111,441	
	Total STREET RESERVE FUND:	2,394-	27,952-	60,584-	.00	66,099-	66,054-	.00	
	Grand Totals:	2,394-	27,952-	60,584-	.00	66,099-	66,054-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
TRANSPORTATION SDC FUND									
13-13-40005	Fund Balance	45,457-	47,003-	60,432-	62,052-	64,686-	64,686-	65,806-	
13-13-40135	SDC Receipts-Transportation	1,310-	13,100-	3,930-	1,310-	6,550-	7,860-	8,000-	
13-13-40510	Interest	235-	329-	324-	260-	264-	260-	300-	
	Total REVENUE:	47,003-	60,432-	64,686-	63,622-	71,500-	72,806-	74,106-	
CAPITAL OUTLAY									
13-13-64076	SDC Update	.00	.00	.00	7,000	4,670	7,000	.00	
13-13-64096	Transportation System Imp.	.00	.00	.00	38,622	.00	.00	74,106	
13-13-64098	Transportation Master Plan	.00	.00	.00	18,000	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	63,622	4,670	7,000	74,106	
	Total CAPITAL OUTLAY:	.00	.00	.00	63,622	4,670	7,000	74,106	
	TRANSPORTATION SDC FUND Revenue Total:	47,003-	60,432-	64,686-	63,622-	71,500-	72,806-	74,106-	
	TRANSPORTATION SDC FUND Expenditure Total:	.00	.00	.00	63,622	4,670	7,000	74,106	
	Total TRANSPORTATION SDC FUND:	47,003-	60,432-	64,686-	.00	66,830-	65,806-	.00	
	Grand Totals:	47,003-	60,432-	64,686-	.00	66,830-	65,806-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
PARK IMPROVEMENT FUND									
35-35-40005	Fund Balance	43,757-	33,655-	36,178-	22,202-	15,616-	15,616-	.00	
35-35-40510	Interest	176-	176-	165-	.00	734	700-	.00	
35-35-40655	Grant-Ebner Park	.00	.00	.00	194,688-	194,688-	194,688-	.00	
35-35-40656	Grant-PGE/Park Bench	.00	400-	.00	.00	.00	.00	.00	
35-35-40670	RENTAL DEPOSITS/REFUNDS	275-	450-	.00	.00	.00	.00	.00	
35-35-40675	Donations	5,250-	.00	.00	.00	2,000-	2,500-	.00	
35-35-40677	Park Benches	455-	.00	.00	.00	.00	.00	.00	
35-35-40678	Donation-Pepsi	.00	5,000-	.00	.00	.00	.00	.00	
35-35-40680	Miscellaneous	.00	2,700-	.00	.00	.00	.00	.00	
35-35-40686	Humpert Park Income	405-	670-	505-	.00	.00	.00	.00	
35-35-40687	Ebner Park Income	900-	25-	175-	.00	.00	.00	.00	
35-35-40689	Fisher Park Income	50-	65-	270-	.00	.00	.00	.00	
35-35-40694	Ebner Building (Preschool)	600-	650-	1,750-	.00	.00	.00	.00	
35-35-40710	Trans from General Fund	37,000-	14,700-	6,000-	205,748-	205,748-	205,748-	.00	
35-35-40715	Trans from Capital Reserve	.00	.00	42,000-	100,000-	100,000-	100,000-	.00	
	Total REVENUE:	88,869-	58,491-	87,043-	522,638-	517,318-	519,252-	.00	
PERS SVC & MAT SVC COMBINED									
35-35-60190	Maintenance Worker	11,655	.00	4,600	.00	.00	.00	.00	
35-35-60191	Parks Maintenance Worker	.00	4,514	.00	.00	.00	.00	.00	
35-35-60300	FICA	770	345	86	.00	.00	.00	.00	
35-35-60301	State W/C	10	.00	.00	.00	.00	.00	.00	
35-35-60310	Group Health & Dental Insuranc	.00	.00	96	.00	.00	.00	.00	
35-35-60320	Workers Compensation	394	113-	513	.00	.00	.00	.00	
35-35-60330	PERS	415	112	8	.00	.00	.00	.00	
TOTAL PERSONAL SERVICES		13,244	4,859	5,304	0	0		0	
35-35-60410	P L and Auto Insurance	733	1,029	1,362	.00	.00	.00	.00	
35-35-60420	Supplies & Services	.00	9	406	.00	.00	.00	.00	
35-35-60440	Postage	.00	54	50	.00	.00	.00	.00	
35-35-60460	Building Maintenance	29	.00	.00	.00	.00	.00	.00	
35-35-60470	Computer Supplies & Services	50	45	132	.00	.00	.00	.00	
35-35-60528	Park Reservation Return Dep	525	525	50	.00	.00	.00	.00	
35-35-60730	Maintenance & Supplies	4,142	4,041	3,511	.00	.00	.00	.00	
35-35-60760	Utilities	3,681	3,028	3,077	.00	.00	.00	.00	
35-35-60790	Vehicle Operation	1,982	1,855	1,591	.00	.00	.00	.00	
35-35-60848	Engineer Fees-Ebner Park	.00	161	.00	.00	.00	.00	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
35-35-60849	TOPO Survey-Ebner Park	.00	4,320	.00	.00	.00	.00	.00	
TOTAL MATERIAL & SERVICES		11,141-	15,068	10,179	0	0		0	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	24,385	19,926	15,483	.00	.00	.00	.00	
	Total PERS SVC & MAT SVC COMBINED:	24,385	19,926	15,483	.00	.00	.00	.00	
CAPITAL OUTLAY									
35-35-64015	Material Collection System	.00	1,437	.00	.00	.00	.00	.00	
35-35-64020	Bench Alder & College	.00	.00	803	.00	.00	.00	.00	
35-35-64023	Ebner Park Construction Projec	.00	.00	54,958	522,638	522,206	519,252	.00	
35-35-64120	Park Improvement	.00	950	.00	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	.00	2,387	55,761	522,638	522,206	519,252	.00	
	Total CAPITAL OUTLAY:	.00	2,387	55,761	522,638	522,206	519,252	.00	
TRANSFERS									
35-35-65015	Transfer to Retirement Reserve	.00	.00	138	.00	.00	.00	.00	
35-35-65016	Transfer to Unemployment Res	.00	.00	46	.00	.00	.00	.00	
35-35-65017	Transfer to Vehicle and Equip.	5,000	.00	.00	.00	.00	.00	.00	
35-35-65020	Trans to Capitol Improvement	6,750	.00	.00	.00	.00	.00	.00	
35-35-65033	Transfer To Saalfeld Trust	19,078	.00	.00	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	30,828	.00	184	.00	.00	.00	.00	
	Total TRANSFERS:	30,828	.00	184	.00	.00	.00	.00	
	PARK IMPROVEMENT FUND Revenue Total:	88,869-	58,491-	87,043-	522,638-	517,318-	519,252-	.00	
	PARK IMPROVEMENT FUND Expenditure Total:	55,213	22,313	71,427	522,638	522,206	519,252	.00	
	Total PARK IMPROVEMENT FUND:	33,655-	36,178-	15,616-	.00	4,888	.00	.00	
	Grand Totals:	33,655-	36,178-	15,616-	.00	4,888	.00	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
PARKS SDC FUND									
32-32-40005	Fund Balance	2,252-	2,318-	2,884-	2,952-	3,064-	3,064-	2,378-	
32-32-40139	SDC Receipts-Park System	55-	550-	165-	55-	275-	300-	300-	
32-32-40510	Interest	12-	16-	15-	14-	12-	14-	10-	
	Total REVENUE:	2,318-	2,884-	3,064-	3,021-	3,352-	3,378-	2,688-	
CAPITAL OUTLAY									
32-32-64074	Park System Improvements	.00	.00	.00	2,021	.00	.00	2,688	
32-32-64076	SDC Update	.00	.00	.00	1,000	667	1,000	.00	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	3,021	667	1,000	2,688	
	Total CAPITAL OUTLAY:	.00	.00	.00	3,021	667	1,000	2,688	
	PARKS SDC FUND Revenue Total:	2,318-	2,884-	3,064-	3,021-	3,352-	3,378-	2,688-	
	PARKS SDC FUND Expenditure Total:	.00	.00	.00	3,021	667	1,000	2,688	
	Total PARKS SDC FUND:	2,318-	2,884-	3,064-	.00	2,685-	2,378-	.00	
	Grand Totals:	2,318-	2,884-	3,064-	.00	2,685-	2,378-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
HOUSING REHABILITATION FUND									
21-21-40005	Fund Balance	109,008-	117,240-	117,543-	114,693-	114,834-	114,834-	105,284-	
21-21-40510	Interest	581-	653-	651-	500-	442-	450-	500-	
21-21-40690	Assessments Receivable 1993	.00	.00	15,811-	.00	.00	.00	.00	
21-21-40691	Assessments Receivable 1997	8,000-	.00	8,477-	.00	.00	.00	.00	
21-21-40692	Assessments Receivable	.00	.00	.00	20,000-	.00	.00	.00	
	Total REVENUE:	117,590-	117,893-	142,482-	135,193-	115,276-	115,284-	105,784-	
CAPITAL OUTLAY									
21-21-64339	Rehab Loans	.00	.00	.00	135,193	5,202	10,000	105,784	
21-21-64340	Contract 1997	.00	.00	26,526	.00	.00	.00	.00	
21-21-64342	Contract 1993	.00	.00	1,122	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	27,648	135,193	5,202	10,000	105,784	
	Total CAPITAL OUTLAY:	.00	.00	27,648	135,193	5,202	10,000	105,784	
TRANSFERS									
21-21-65031	Transfer to Street Reserve	350	350	.00	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	350	350	.00	.00	.00	.00	.00	
	Total TRANSFERS:	350	350	.00	.00	.00	.00	.00	
	HOUSING REHABILITATION FUND Revenue Total:	117,590-	117,893-	142,482-	135,193-	115,276-	115,284-	105,784-	
	HOUSING REHABILITATION FUND Expenditure Total:	350	350	27,648	135,193	5,202	10,000	105,784	
	Total HOUSING REHABILITATION FUND:	117,240-	117,543-	114,834-	.00	110,073-	105,284-	.00	
	Grand Totals:	117,240-	117,543-	114,834-	.00	110,073-	105,284-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
LIBRARY ENDOWMENT FUND									
09-09-40005	Fund Balance	5,776-	8,805-	8,853-	8,921-	8,999-	8,999-	9,030-	
09-09-40510	Interest	29-	48-	47-	50-	35-	31-	.00	
09-09-40655	Donations	3,000-	.00	.00	.00	.00	.00	.00	
	Total REVENUES:	8,805-	8,853-	8,899-	8,971-	9,034-	9,030-	9,030-	
PERS SVC & MAT SVC COMBINED									
09-09-60461	New Books	.00	.00	.00	2,000	.00	.00	2,000	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	.00	.00	.00	2,000	.00	.00	2,000	
	Total PERS SVC & MAT SVC COMBINED:	.00	.00	.00	2,000	.00	.00	2,000	
CAPITAL OUTLAY									
09-09-64012	Building	.00	.00	.00	6,971	.00	.00	7,030	
	CAPITAL OUTLAY Expenditure Total:	.00	.00	.00	6,971	.00	.00	7,030	
	Total CAPITAL OUTLAY:	.00	.00	.00	6,971	.00	.00	7,030	
	LIBRARY ENDOWMENT FUND Revenue Total:	8,805-	8,853-	8,899-	8,971-	9,034-	9,030-	9,030-	
	LIBRARY ENDOWMENT FUND Expenditure Total:	.00	.00	.00	8,971	.00	.00	9,030	
	Total LIBRARY ENDOWMENT FUND:	8,805-	8,853-	8,899-	.00	9,034-	9,030-	.00	
	Grand Totals:	8,805-	8,853-	8,899-	.00	9,034-	9,030-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
RETIREMENT RESERVE FUND									
19-19-40005	Fund Balance	106,670-	107,215-	107,814-	138,353-	138,516-	138,516-	.00	
19-19-40510	Interest	545-	599-	587-	.00	308-	.00	.00	
19-19-40710	Trans from General Fund	.00	.00	1,707-	.00	.00	.00	.00	
19-19-40711	Transfer from Street Fund	.00	.00	2,010-	.00	.00	.00	.00	
19-19-40712	Transfer from GF Police	.00	.00	13,989-	.00	.00	.00	.00	
19-19-40713	Transfer from GF-Court	.00	.00	80-	.00	.00	.00	.00	
19-19-40714	Transfer from GF Library	.00	.00	1,794-	.00	.00	.00	.00	
19-19-40755	Transfer from Water Fund	.00	.00	5,282-	.00	.00	.00	.00	
19-19-40760	Transfer from Sewer Fund	.00	.00	5,115-	.00	.00	.00	.00	
19-19-40765	Transfer from Park Fund	.00	.00	138-	.00	.00	.00	.00	
	Total REVENUE:	107,215-	107,814-	138,516-	138,353-	138,824-	138,516-	.00	
Category: 65									
19-19-65019	Trans to GF Retire	.00	.00	.00	138,353	138,353	138,353	.00	
	Category: 65 Expenditure Total:	.00	.00	.00	138,353	138,353	138,353	.00	
	Total Category: 65:	.00	.00	.00	138,353	138,353	138,353	.00	
	RETIREMENT RESERVE FUND Revenue Total:	107,215-	107,814-	138,516-	138,353-	138,824-	138,516-	.00	
	RETIREMENT RESERVE FUND Expenditure Total:	.00	.00	.00	138,353	138,353	138,353	.00	
	Total RETIREMENT RESERVE FUND:	107,215-	107,814-	138,516-	.00	471-	163-	.00	
	Grand Totals:	107,215-	107,814-	138,516-	.00	471-	163-	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
SAALFELD FAM PARK TRUST FUND									
33-33-40005	Fund Balance	.00	10,305-	4,617-	1,336-	1,336-	1,336-	.00	
33-33-40510	Interest	35-	23-	.00	.00	3-	.00	.00	
33-33-40675	Donations	10-	.00	.00	.00	.00	.00	.00	
33-33-40735	Transfer In From Parks Fund	19,078-	.00	.00	.00	.00	.00	.00	
33-33-40736	Transfer In From General Fund	.00	5,000-	.00	.00	.00	.00	.00	
	Total REVENUE:	19,123-	15,328-	4,617-	1,336-	1,339-	1,336-	.00	
Pers Svc and Mat & Supp									
33-33-60460	Building Maintenance	12	.00	.00	.00	.00	.00	.00	
33-33-60525	Consulting Services	1,500	.00	.00	.00	.00	.00	.00	
	Pers Svc and Mat & Supp Expenditure Total:	1,512	.00	.00	.00	.00	.00	.00	
	Total Pers Svc and Mat & Supp:	1,512	.00	.00	.00	.00	.00	.00	
TRANSFERS									
33-33-65010	Park Improvement	7,306	10,711	3,281	.00	.00	.00	.00	
33-33-65011	Trans to GF/Parks	.00	.00	.00	1,336	1,336	1,336	.00	
	TRANSFERS Expenditure Total:	7,306	10,711	3,281	1,336	1,336	1,336	.00	
	Total TRANSFERS:	7,306	10,711	3,281	1,336	1,336	1,336	.00	
	SAALFELD FAM PARK TRUST FUND Revenue Total:	19,123-	15,328-	4,617-	1,336-	1,339-	1,336-	.00	
	SAALFELD FAM PARK TRUST FUND Expenditure Total:	8,818	10,711	3,281	1,336	1,336	1,336	.00	
	Total SAALFELD FAM PARK TRUST FUND:	10,305-	4,617-	1,336-	.00	3-	.00	.00	
	Grand Totals:	10,305-	4,617-	1,336-	.00	3-	.00	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
STATE REVENUE SHARING FUND									
14-14-40005	Fund Balance	28,561-	14,981-	10,233-	.00	.00	.00	.00	
14-14-40320	State Revenue Sharing	27,606-	30,154-	.00	.00	.00	.00	.00	
14-14-40325	Planning Reimbursement	.00	7,281-	.00	.00	.00	.00	.00	
14-14-40510	Interest	127-	121-	.00	.00	.00	.00	.00	
14-14-40678	Planning Fees	2,250-	95	.00	.00	.00	.00	.00	
	Total REVENUE:	58,543-	52,442-	10,233-	.00	.00	.00	.00	
PERS SVC & MAT SVC COMBINED									
14-14-60515	Planning	7,706	9,044	.00	.00	.00	.00	.00	
14-14-60848	Engineer Fees	5,857	3,165	.00	.00	.00	.00	.00	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	13,562	12,209	.00	.00	.00	.00	.00	
	Total PERS SVC & MAT SVC COMBINED:	13,562	12,209	.00	.00	.00	.00	.00	
TRANSFERS									
14-14-65080	Transfer to General Fund	30,000	30,000	10,233	.00	.00	.00	.00	
	TRANSFERS Expenditure Total:	30,000	30,000	10,233	.00	.00	.00	.00	
	Total TRANSFERS:	30,000	30,000	10,233	.00	.00	.00	.00	
	STATE REVENUE SHARING FUND Revenue Total:	58,543-	52,442-	10,233-	.00	.00	.00	.00	
	STATE REVENUE SHARING FUND Expenditure Total:	43,562	42,209	10,233	.00	.00	.00	.00	
	Total STATE REVENUE SHARING FUND:	14,981-	10,233-	.00	.00	.00	.00	.00	
	Grand Totals:	14,981-	10,233-	.00	.00	.00	.00	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
VEHICLE REPLACEMENT FUND									
37-37-40005	Fund Balance	129,232-	195,928-	164,438-	55,520-	127,134-	127,134-	.00	
37-37-40510	Interest	755-	960-	762-	.00	402-	.00	.00	
37-37-40710	Trans from General Fund	6,000-	6,000-	21,000-	.00	.00	.00	.00	
37-37-40711	Transfer from Street Fund	15,000-	.00	.00	.00	.00	.00	.00	
37-37-40712	Transfer From Parks Fund	5,000-	.00	.00	.00	.00	.00	.00	
37-37-40750	Transfer from Water Fund Franc	25,000-	.00	.00	.00	.00	.00	.00	
37-37-40760	Transfer from Sewer Fund Franc	25,000-	.00	.00	.00	.00	.00	.00	
	Total REVENUE:	205,987-	202,888-	186,201-	55,520-	127,535-	127,134-	.00	
CAPITAL OUTLAY									
37-37-65034	Police Vehicle Replacement	10,059	.00	8,605	.00	.00	.00	.00	
37-37-65057	Pick Up (Water,Streets)	.00	4,950	.00	.00	.00	.00	.00	
37-37-65058	Back Hoe (Sewer,Street,Water)	.00	.00	35,000	.00	.00	.00	.00	
37-37-65059	Mowing Tractor/ Deck	.00	16,000	.00	.00	.00	.00	.00	
37-37-65063	Jetter Tow FY13-14	.00	17,500	.00	.00	.00	.00	.00	
37-37-65067	PW1-Pick Up (Sewer)	.00	.00	3,530	.00	.00	.00	.00	
37-37-65068	Police Vehicle Lease	.00	.00	11,933	.00	.00	.00	.00	
	CAPITAL OUTLAY Expenditure Total:	10,059	38,450	59,067	.00	.00	.00	.00	
	Total CAPITAL OUTLAY:	10,059	38,450	59,067	.00	.00	.00	.00	
TRANSFERS OUT									
37-37-66010	Transfer to Capital/Vehicle	.00	.00	.00	55,520	55,520	127,134	.00	
	TRANSFERS OUT Expenditure Total:	.00	.00	.00	55,520	55,520	127,134	.00	
	Total TRANSFERS OUT:	.00	.00	.00	55,520	55,520	127,134	.00	
	VEHICLE REPLACEMENT FUND Revenue Total:	205,987-	202,888-	186,201-	55,520-	127,535-	127,134-	.00	
	VEHICLE REPLACEMENT FUND Expenditure Total:	10,059	38,450	59,067	55,520	55,520	127,134	.00	

2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
UNEMPLOYMENT FUND									
18-18-40005	Fund Balance	17,373-	30,153-	37,816-	.00	38,681-	38,681-	37,800-	
18-18-40510	Interest	107-	191-	177-	.00	150-	119-	.00	
18-18-40710	Transfer from General Fund	5,980-	3,300-	569-	.00	.00	.00	.00	
18-18-40711	Transfer from Street Fund	2,000-	600-	670-	.00	.00	.00	.00	
18-18-40712	Transfer from GF-Police	.00	4,500-	4,663-	.00	.00	.00	.00	
18-18-40713	Transfer from GF-Library	.00	550-	598-	.00	.00	.00	.00	
18-18-40714	Transfer from GF-Ofest	.00	485-	.00	.00	.00	.00	.00	
18-18-40715	Transfer from GF-Court	.00	.00	26-	.00	.00	.00	.00	
18-18-40716	Transfer from Parks	.00	.00	46-	.00	.00	.00	.00	
18-18-40758	Transfer from Water Fund	2,600-	1,600-	1,761-	.00	.00	.00	.00	
18-18-40760	Transfer from Sewer Fund	4,500-	1,750-	1,705-	.00	.00	.00	.00	
	Total REVENUE:	32,560-	43,129-	48,031-	.00	38,831-	38,800-	37,800-	
PERS SVC & MAT SVC COMBINED									
18-18-63010	Unemployment Benefits	2,407	5,313	9,350	.00	468	1,000	.00	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	2,407	5,313	9,350	.00	468	1,000	.00	
	Total PERS SVC & MAT SVC COMBINED:	2,407	5,313	9,350	.00	468	1,000	.00	
Category: 65									
18-18-65018	Trans to GF Unemp	.00	.00	.00	.00	.00	.00	37,800	
	Category: 65 Expenditure Total:	.00	.00	.00	.00	.00	.00	37,800	
	Total Category: 65:	.00	.00	.00	.00	.00	.00	37,800	
	UNEMPLOYMENT FUND Revenue Total:	32,560-	43,129-	48,031-	.00	38,831-	38,800-	37,800-	
	UNEMPLOYMENT FUND Expenditure Total:	2,407	5,313	9,350	.00	468	1,000	37,800	
	Total UNEMPLOYMENT FUND:	30,153-	37,816-	38,681-	.00	38,363-	37,800-	.00	
	Grand Totals:	30,153-	37,816-	38,681-	.00	38,363-	37,800-	.00	

Debt Service Fund

Bancroft Sinking Fund…….....…….……. 93

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2015-16 PROPOSED BUDGET	Account Title	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 CURRENT BUDGET	2014-15 Y-T-D ACTUAL	2014-15 PROJECTED YEAR END	2015-16 PROPOSED BUDGET	2015-16 BUDGET NOTES
BANCROFT SINKING FUND									
20-20-40005	Fund Balance	514-	6,769-	10,328-	6,848-	6,688-	6,688-	.00	
20-20-40510	Interest	13-	45-	38-	.00	15-	14-	.00	
20-20-40690	Street Assessments Receivable	5,242-	3,515-	3,322-	.00	188-	188-	.00	
20-20-40711	Transfer from Street Fund	8,000-	7,000-	.00	.00	.00	.00	.00	
	Total REVENUE:	13,769-	17,328-	13,688-	6,848-	6,892-	6,890-	.00	
PERS SVC & MAT SVC COMBINED									
20-20-60830	Interest Payable	221	175	141	.00	.00	.00	.00	
	PERS SVC & MAT SVC COMBINED Expenditure Total:	221	175	141	.00	.00	.00	.00	
	Total PERS SVC & MAT SVC COMBINED:	221	175	141	.00	.00	.00	.00	
DEBT SERVICE									
20-20-65005	Xfer to Sewer Res-Leo LID Prin	6,779	6,825	6,859	6,848	6,848	6,848	.00	
	DEBT SERVICE Expenditure Total:	6,779	6,825	6,859	6,848	6,848	6,848	.00	
	Total DEBT SERVICE:	6,779	6,825	6,859	6,848	6,848	6,848	.00	
	BANCROFT SINKING FUND Revenue Total:	13,769-	17,328-	13,688-	6,848-	6,892-	6,890-	.00	
	BANCROFT SINKING FUND Expenditure Total:	7,000	7,000	7,000	6,848	6,848	6,848	.00	
	Total BANCROFT SINKING FUND:	6,769-	10,328-	6,688-	.00	44-	42-	.00	
	Grand Totals:	6,769-	10,328-	6,688-	.00	44-	42-	.00	

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Capital Projects

Capital Improvement Projects (CIP) 97

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City of Mt. Angel

Capital Improvement Projects (CIP) for FY 2015-16

The FY 2015-16 Budget contains several capital improvement projects, funded through grants, reserves, fund transfers or operations revenue. In FY 14-15, the City Council allocated funding to update the City's system development charges. This effort is nearing completion and will possibly, based on development activity, provide additional funding for capital projects which create new system capacity as defined under state law. The City Council's goals for FY 15-16 call for the creation of a citizen's task force to analyze costs and revenue sources for maintaining city, and possibly county infrastructure inside city limits. These efforts will possibly impact the level of funding and programming for capital projects in future years.

In FY 15-16, by operations and system, highlights 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 2015-16 include: $25,793 for technology, $181,546 for vehicles and $147,100 for buildings.

Parks System

- Phase I of Ebner Park was completed in FY 14-15. No other park improvements are proposed in this budget. However, staff has submitted a decision package request for $10,000 for new playground equipment at Humpert Park to address safety concerns there.

- The Parks SDC Fund includes a budget of $2,688 for future improvements to the City's parks, but this amount is not programmed for any specific project.

Water System

- The Water Utility Fund includes $10,500 for minor system improvements.

- The Water Utility Reserve Fund includes $713,193 for major system improvements, but specifically programmed in FY 15-16 is $22,000 for a waterline replacement on Cleveland Street.

- The Water Utility SDC Fund includes a budget of $176,000 for a waterline replacement on Cleveland Street and $263,318 for water system improvements that add capacity to the system. This amount is not programmed for any specific project

Sewer System

- The Sewer Utility Fund includes $20,500 for general system improvements, $100,000 for infiltration and inflow (I&I) improvements (up from $50,000 in FY 2013-14 per the new Wastewater Master Plan), and $2,500 to complete the collection box screen cleaning project.

- The Sewer Utility Reserve Fund includes $686,571 for general system improvements and $22,000 for a sewer lateral repair assistance program for homeowners which the Council approved in FY 11-12.

- The Sewer Utility SDC Fund includes a budget of $15,325 for sewer system improvements that add capacity to the system. This amount is not programmed for any specific project.

- The Sewer Sludge Fund contains $1,016,144 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.

Street System

- The Street Reserve Fund includes $98,941 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) which we should consider applying for in FY 15-16. It has been several years since the City was awarded a grant through this program.

- The Transportation SDC Fund contains a budget of $74,106, can be used for transportation system improvements that add capacity to the system.

Stormwater System

- The Stormwater Utility Fund is new, created to recognize the need to eventually operate and maintain the city's stormwater drainage system. In FY 14-15, the fund was capitalized with a transfer of $1,000 from the General Fund. With allocation of interest earnings, this amount has grown to $1,902. This amount is not programmed for any specific project.

- The Stormwater SDC Fund includes a budget of $13,871 for stormwater improvements that add capacity to the system.

DP and SEP Packages

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City of Mt. Angel

Decision Package Request Summary FY 2015-16

Request		Cost	Funding Source				
			Split	Parks	Streets		
Humpert Park Play Equipment	1	$10,000		$10,000			
College Street (Garfield to Cleveland) Sidewalk	2	$8,000			$8,000		
Administration/CDD Admin Support	3	$6,700	$6,700				
Total All Decision Packages		**$24,700**	**$6,700**	**$10,000**	**$8,000**	**$0**	**$0**

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City of Mt Angel | **Decision Package Request** | **01**

2015-2016

Fund General Fund 01

Program Parks

Priority Rating: Medium

Budget Request:

Humpert Park Play Equipment

One-time ✓

On-going

Detailed Description of Request:

Procurement of new payground equipment for Humpert Park to replace the previously removed aged, decaying, wooden climbing structure.

Net Budget Impact	**$ -**
Total Cost	**$ 10,000**

Background / Additional Information:

Source of Funding or Financing	
Type	**Amount**
Parks Fund 01-06	$ 10,000
Total	**$ 10,000**

Supporting Council Goal behind Budget Request:

Promote community livability (...beautiful parks)

City of Mt Angel | **Decision Package Request** | **02**

2015-2016

Fund Street Reserve Fund 12

Program Streets

Priority Rating: Medium

Budget Request:

College Street Sidewalk

One-time ✓

On-going

Detailed Description of Request:

Installation of a sidewalk on the north side of College Street from Garfield to Cleveland.

Net Budget Impact	**$ -**
Total Cost	**$ 8,000**

Background / Additional Information:

Installation of a sidewalk on the north side of College Street from Garfield to Cleveland will promote walkability in the downtown area. It will also increase safety for the Police Department where the vehicle fleet is parked and the department personnel access City Hall regularly. In dark and wet conditions, the grass can become slippery which is a safety issue for personnel and the general public.

Source of Funding or Financing	
Type	**Amount**
Street Reserve Fund	$ 8,000
Total	**$ 8,000**

Supporting Council Goal behind Budget Request:

Promote community livability (....walkability)

City of Mt Angel | **Decision Package Request** | **03**

2015-2016

Fund General Fund 01

Program Admin and CDD

Priority Rating: High

Budget Request:

Add an additional 8 hours week part time Planning/Administration clerical help

One-time ☐

On-going ✓

Detailed Description of Request:

Reduce FT Acct UB Clerk to 4 days a week. ($11,400 reduction) This would change the Court Acct Clerk to 4 days a week with no $ change. Add a 2 day week (16 hour) person for CDD, back up admin, and council minutes- cost $18,000 This would allow 2 full days with available desk space to add an additional person. This will add a .10 FTE

Net Budget Impact	**$ -**
Total Cost	**$ 6,700**

Background / Additional Information:

This minor reorganization of work hours at City Hall would address requests for changes in work schedule for individual staff at City Hall, yet still provide a fourth body to provide some additional administrative support. This is a lesser level of administrative support than envisioned in the Service Enhancement Packages, but fills the need in the short term. Therefore it was proposed as a Decision Package item, rather than a Service Enhancment Package item.

Source of Funding or Financing	
Type	**Amount**
Wages	$ 8,000
Benefits	$ (1,300)
Total	**$ 6,700**

Supporting Council Goal behind Budget Request:

Assess future staffing needs to enhance services

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City of Mt. Angel

Service Enhancement Package Request Summary FY 2015-16

Request		Cost	Funding Source						
			Police	Library	Parks	Water Rsv	Water	Sewer	Split
Adult Svc Librarian	1	$20,250		$20,250					
Expand Childrens Librarian	2	$13,550		$13,550					
New Books	3	$5,000		$5,000					
Parks Staffing Enhancement	4	$33,000			$33,000				
Comm Svc Coordinator	5	$72,418	$72,418						
Planner/CD Director	6	$41,000							$41,000
Caselle Software Upgrade	7	$25,620							$25,620
Sewer Staffing Enhancement	8	$28,000						$28,000	
Water Staffing Enhancement	9	$50,000					$50,000		
PW Office Assistant	10	$25,000							$25,000
Finance Staffing Enhancement	11	$28,600							$28,600
Total All SEP's		***$342,438***	***$72,418***	***$38,800***	***$33,000***	***$0***	***$50,000***	***$28,000***	***$120,220***

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City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

01

Fund General Fund 01

Program Library

Priority Rating:

Budget Request:

Addition of Adult Services Librarian at 20 hours per week

One-time ☐

On-going ✓

Detailed Description of Request:

This position is requested to provide needed additional professional staff coverage to allow us to meet community needs. The presence of this additional staff member will allow us to expand public hours, develop adult programming and services, and will allow Library Director to attend to administratitive tasks such as book ordering, budgets, policies, grant writing and visioning.

Background / Additional Information:

Source of Funding or Financing	
Type	**Amount**
Wages	$ 16,200
Benefits	$ 4,050
Total	**$ 20,250**

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

02

Fund General Fund 01

Program Library

Priority Rating:

Budget Request:

Children's Librarian Staffing Enhancement

One-time ☐

On-going ✓

Detailed Description of Request:

This proposal increasing the hours of the Children's Librarian by 14 hours per week for a total of 29 hours/week to provide for greater youth programming.

Background / Additional Information:

This is being requested because we are not able to meet the needs of community's youth with our Children's Librarian's limited hours, and we believe this is a critical part of our mission. The expansion of hours will allow us to provide programming for middle grades and teens, who are currently underserved. This will also allow the Children's Librarian to pursue grant funding for children's programs. do collection development and cataloguing.

Source of Funding or Financing	
Type	**Amount**
Wages	$ 10,850
Benefits	$ 2,700
Total	**$ 13,550**

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

03

Fund General Fund 01

Program Library

Priority Rating:

Budget Request:

Increase the new books budget by $5,000 (from $10,000 to $15,000)

One-time ☐

On-going ✓

Detailed Description of Request:

This proposal would provide the resources to purchase the books and materials needed to provide a greater level of service to the community.

Source of Funding or Financing	
Type	**Amount**
New Books	$ 5,000
Total	**$ 5,000**

Background / Additional Information:

It is essential to have the resources to purchase the books and materials needed by our community. The current new books budget is very small and we are very limited in what we can purchase for this amount. This amount has not been increased in several years even though materials have increased in cost. This lack of resources can be seen in retention of outdated, rarely circulating and sometimes inaccurate library materials which have been retained because of lack of funds to replace them. Collection maintenance (weeding and buying new materials) is an essential part of the library management and we have fallen quite far behind in this area.

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

04

Fund Parks 0106

Program Parks

Priority Rating:

Budget Request:

Parks Staffing Enhancement

One-time ☐

On-going ✓

Detailed Description of Request:

This proposal would add one 2/3 - 3/4 time position to Public Works that will primarily be used for the maintenance of our parks, thereby freeing up time of other public works personnel to attend to needs in the water, streets, and stormwater departments.

Background / Additional Information:

Ebner Park was improved in FY 14-15. In order to preserve the City's (and State's) investment in this community asset, it will require a higher level of maintenance than before. Likewise, the City Council expresses a desire for greater community livability, including beautiful parks. This simply cannot be achieved without increasing the level of park maintenance than we now have.

Source of Funding or Financing	
Type	**Amount**
Parks 01-06	29-33,000
Total	**29-33,000**

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

05

Fund General Fund 01

Program Police

Priority Rating:

Budget Request:

Police Department Staffing Enhancement

One-time ☐

On-going ✓

Detailed Description of Request:

This proposal would fund, train and equip a 1 FTE Police Community Services position. This position would perform a variety of proactive duties as a representative of the police department including outreach, education, crime prevention and statistical analysis.

Background / Additional Information:

The primary goals of this position will be to train volunteers, educate the public to reduce crime, attend, facilitate and coordinate meetings, courses and citizen police academies in order to bring about a high level of positive crime reducing interaction between and amongst the public and the police department.

Source of Funding or Financing	
Type	**Amount**
General Fund	
Salary:	$ 40,332
Taxes & Benefits Package:	$ 29,586
Training:	$ 1,000
Equipment/Supplies	$ 1,500
Total	**$ 72,418**

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

06

Fund General Fund 01

Program Community Development

Priority Rating:

Budget Request:

Planner/Community Development Director

One-time ☐

On-going ✓

Detailed Description of Request:

This proposal would involve the dedication of planning and community development duties into one half-time (20 hours/wk) position that is solely focused on these functions.

Source of Funding or Financing	
Type	**Amount**
General Fund	
Wages and Benefits	$ 38,000
Professional Development	$ 3,000
Total	**$ 41,000**

Background / Additional Information:

Dedicating this function into one individual would allow a greater focus on this function, to meet the type of community and economic development initiatives the Council has expressed a desire for. With a specific focus, it is entirely possible that the city would need less contract planning services and more of our community development revenue would be kept in-house.

The primary challenge of this (and other Admin and CDD positions) is finding space for new staff to work.

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

07

Fund General Fund 01

Program Finance

Priority Rating:

Budget Request:

Caselle Software Upgrades

One-time ✓

On-going

Detailed Description of Request:

This proposal would increase our capability to have all City Hall staff in our financial software program at the same time, by having a full suite of user licenses. In addition, we would purchase additional modules for greater productivity.

Background / Additional Information:

Additional modules that would enhance productivity include IGL Excel add-in, document management, utility backflow management and business licenses.

Source of Funding or Financing	
Type	**Amount**
General Fund	$ 25,620
Total	**$ 25,620**

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

08

Fund Sewer Utility 26

Program Sewer

Priority Rating:

Budget Request:

Sewer Staffing Enhancement

One-time ☐

On-going ✓

Detailed Description of Request:

This proposal would add 1 full time position to the wastewater department for back-up and weekend coverage.

Background / Additional Information:

This position would provide back up operations support for the wastewater treatment plant. This position would primarily monitor the wastewater and water facilities on weekends, and do physical plant maintenance at the wastewater treatment facilities. It would allow us to stay ahead of operational requirements, as opposed to operate in a situational response mode as we do now. Currently, when the wastewater operator is sick, on vacation or at training, other PW staff must fill in and do the basic functions of operating the plant, but they are not certified wastewater operators. Likewise, this position could also supplement the workforce in the water and streets department when there are staffing gaps in these operations too.

Source of Funding or Financing	
Type	**Amount**
Sewer Utility	$ 50,000
Total	**$ 50,000**

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

09

Fund Water Utility 25

Program Water

Priority Rating:

Budget Request:

Water Staffing Enhancement

One-time ☐

On-going ✓

Detailed Description of Request:

Adds one half-time position (20 hours/wk) to the Public Works Water Department to address maintenance and operational deficiencies in our Water Utility that continue as a result of insufficient staffing currently.

Background / Additional Information:

Currently, we are falling behind in addressing cross-connection control, valve and hydrant maintenance, and water meter change outs and upgrades.

Source of Funding or Financing	
Type	**Amount**
Water Utility Fund	$ 28,000
Total	**$ 28,000**

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

10

Fund Multiple Funds

Program Water and Sewer Funds

Priority Rating:

Budget Request:

Public Works Administrative Support

One-time ☐

On-going ✓

Detailed Description of Request:

This proposal involves hiring a three-quarter time (30 hours/wk) administrative support position for Public Works. This position would allow Public Works staff to spend more time in the field and less time in the office doing administrative tasks such as processing timesheets, invoices, scheduling, water utility billing interaction with City Hall, etc.

Background / Additional Information:

There are several proposals for staffing enhancements in our various utility areas. With new staff, there will be a greater need for administrative support to support and coordinate the operations of the department, both internally and as it relates to other city departments and functions.

Source of Funding or Financing	
Type	**Amount**
Water Utility	$ 12,500
Sewer Utility	$ 12,500
Total	**$ 25,000**

City of Mt Angel

SERVICE ENHANCEMENT PACKAGE

FY 2015-16

11

Fund General Fund 01

Program Finance

Priority Rating:

Budget Request:

Finance Staffing Enhancement

One-time ☐

On-going ✓

Detailed Description of Request:

This proposal involves adding (20 hrs/wk) staffing support for finance projects such as chart of accounts implementation, inventory and fixed assets, budget preparation, production of the budget document and GFOA's award, and reconciliations and prep work with the audit.

Source of Funding or Financing

Type	Amount
Salaries	$ 23,000
Benefits	$ 5,600
Total	**$ 28,600**

Background / Additional Information:

We are simply not keeping up with the level of work needed to be performed in the finance arena. The Finance Director consistently spends her time doing financial management tasks rather than overseeing the financial operations of the city and being able to develop financial, revenue enhancement and cost control analyses and strategies, or oversee financial management innovations such as implementing new financial modules to enhance productivity. As such, we're stuck in and endless cycle of doing day-to-day financial tasks rather than moving the city forward. With additional administrative support, some of her routine tasks can be offloaded and allow the Finance Director more time for higher level work that will pay dividends for the city down the line.

This request is related to Decision Package Request #3, but is the more robust version of providing greater overall administrative support at City Hall. This proposal too is challenged by the lack of working space in City Hall as it is currently configured.

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City of Mt. Angel

Budget Calendar
FY 2015-16

Action	**Proposed Date**
City Council goal setting session	Saturday, January 31, 2015
Department head Kick Off budget meeting	Tuesday, February 3, 2015
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	Thursday, April 16, 2015
Budget Committee meeting #1 – orientation, budget message and public hearings	Thursday, April 23, 2015
Budget Committee meetings – additional meetings as needed and announced to review funds, discuss amendments and make a recommendation on the budget and tax rate/levy	Through May 13, 2015
Publishing on line and to paper by (for 20th publishing)	Thursday, May 14, 2015
City Council adopts budget, makes appropriations, imposes and categorizes property tax NOTE: Must be completed by June 30, 2014	Monday, June 01, 2015
Staff submits tax certification documents to County Assessor	By July 15, 2015

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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 Statues 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 2015-16

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 *interfund capital loan* 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, intergovern-mental, charges for services, Oktoberfest, fines, franchise fees	This is an *operating fund* 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. *Money only comes into this fund when a homeowner pays back a loan.*	This fund serves as a *pass through* 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 annualLocal 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	$136,000

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 then 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 theLocal 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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