



City of Baker City 2017-2018 Proposed Budget

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INFORMATION

CITY OF BAKER CITY, OREGON

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May 9, 2017

Mayor Downing, City Councilors, Members of the Budget Committee and
Baker City Citizens

RE: 2017-2018 Baker City Proposed Budget

We are fortunate to live in this outstanding small community. Baker City government provides courteous and friendly service to our citizens at affordable rates. During the budget cycle we are allowed to take a step back, reassess priorities and look to the future.

Before we look to the future, I would like to take a quick snapshot of last year's General Fund budget to help guide our decision making for the coming year.

Last fiscal year, City staff decided to move to a third party ambulance billing service in an effort to collect additional ambulance revenue in the General Fund. At that time the analysis was that between fee increases and the efforts of the third party billing agency, the City would receive \$910,000 in ambulance revenue during the 2016-17 fiscal year which would be offset slightly by a 4% fee paid to the third party biller. Unfortunately, this did not materialize. Rather we are anticipating that conservatively we will receive \$640,000 in ambulance fees by June 30th. This has caused a budgeted revenue shortfall of approximately \$270,000. City staff has been monitoring ambulance collections throughout the year and the reasons for the shortfall are not readily apparent. We will continue to pursue answers but some of the issues are identified as follows:

1. Ambulance call volume (with transports) stabilized after going up 3-4% per year over the last couple of years.
2. With the third party billing contract we do not have the ability to track direct patient payments to the third party biller (insurance payments including Medicare and Medicare are sent directly to the City). If there are instances where customer payments have not been paid to the City they will become apparent after the City takes over billing again.
3. Initially, there was an anticipated lag time between billing and receiving payments due to the change-over to the third party billing contractor. This lag should have been followed by a corresponding uptick in revenue. Although revenue did increase in December it was not nearly as much as anticipated.
4. With the third party billing contractor we do not have the same controls over all aspects of the billing process as we once did.

Needless to say, we notified the billing contractor in accordance with our contract that we would not be renewing their contract after it expires on May 31st. The ambulance billing service will

come back to the City's finance office. City staff did not realize much time savings from using a third party billing service since ambulance tickets were still recorded, insurance and other adjustments were still made and payments were still received and recorded by the finance office. After May 31st when the contract has ended, City staff will be conducting a full audit/reconciliation of the ambulance records to make sure that all ambulance charges have been billed and all payments have been accounted for. We are hopeful that we can recognize more revenue although it may carry over into next year's revenue budget.

The 2016-17 General Fund budget also reflected revenue from a potential \$286,000 land sale at the Industrial Park. The potential buyer may still be interested but the sale of the property is not considered imminent; and therefore, has not been included in the 2017-18 proposed budget. With the lack of revenue from both ambulance transports and the Industrial Park land sale General Fund revenue is down \$556,000 from the 2016-17 budget. The 2016-17 adopted General Fund budget predicted an ending fund balance and contingency totaling \$922,556. City staff is projecting the 2017-18 beginning fund balance in the General Fund to be \$657,359 a difference of \$265,197. This demonstrates how City staff has curtailed expenditures in order to help compensate for the loss of \$556,000 in budgeted General Fund revenue. This translates into an actual shortfall of \$290,803 (\$556,000 less revenue of \$265,197- difference in beginning fund balance).

The balancing of the 2017-18 proposed General Fund budget has been a real challenge. My premise in preparing the budget was to focus on essential services and build a budget that would be sustainable year after year. To that end, the first and most important budget change was to make current revenues and current expenditures in line with each other. As the preliminary budget with few capital or personnel changes was drafted, it became clear that expenditures exceeded revenues by approximately \$504,000. This preliminary budget funded programs and services identical to what the 2016-17 adopted budget had called for.

General Fund revenue estimates included in the 2017-18 proposed budget are outlined as follows:

Property Taxes – 2.5% increase in assessed value (estimate from Baker County Tax Assessor).

State Liquor Tax and State Revenue Sharing – both of these revenues are based on liquor sales in Oregon which have exceeded previous forecasts. As a result, the Oregon Liquor Control Commission (OLCC) increased its future revenue projection. The OLCC's current projection estimates a 3.8% increase in liquor taxes in 2017-18. The 2017-18 proposed budget is based on this projected increase applied to the estimated liquor tax and state revenue sharing revenue for 2016-17.

Franchises – franchise revenues are based on actual receipts adjusted by any known franchisor rate increases. OTEC and Baker Sanitary franchise revenues are estimated to increase slightly and Century Link, Baker Sanitary, Cascade Natural Gas and Charter are estimated to stay the same. Although Oregon Telephone entered into a franchise agreement with the City they have not been able to get established in the City and likewise no franchise revenue is anticipated to be received from them in 2017-18.

In Lieu of Franchise Fees – an increase was estimated for the in lieu of franchise fees for water and wastewater due to the 12.8% rate increase proposed for 2017-18.

Ambulance Revenue – discussed in detail above. Ambulance revenue for 2017-18 is projected to be \$180,000 less than last year’s budgeted revenue.

Admin Indirect Fee – The percentage has been increased from 8.6% to 8.8% which is estimated to increase revenue.

School Resource Officer (SRO) Reimbursement – The COPS reimbursement is budgeted to decrease from \$41,667 to \$27,083 as outlined by the grant requirements. The net cost of the SRO is then split 65% to the School District 5J and 35% to the City. Therefore, the reimbursement from 5J is projected to increase from \$36,500 to \$49,020.

Industrial Park Land Sale – discussed in detail above. This land sale is no longer considered imminent and has been removed from the proposed budget.

Cemetery Fees – fees for grave sales, perpetual care, openings/closings and other miscellaneous cemetery fees have been estimated to decrease overall by \$4,850 based on 2016-17 actual revenue projections. Total cemetery revenue from fees is budgeted at \$63,600.

Other items which had an impact on this budget are as follows:

- Cemetery revenue from fees was estimated to be \$63,600 and interest earnings of \$11,500 were estimated to be transferred to the General Fund from cemetery trusts. Total revenue for the cemetery of \$75,100 only covers a portion of the estimated \$182,956 in budgeted expenditures for maintaining the cemetery. These costs include the cost of the contractor to open/close graves and maintain the cemetery.
- AFSCME (Baker City Employees Association), police and fire contracts were negotiated for periods of three-plus years and salary increases from those contracts are summarized below. All other contracted benefits remained status quo.

	<u>Police</u>	<u>Fire</u>	<u>AFSCME</u>
July 1, 2016 Salary Increase	N/A	N/A	1.25%
January 1, 2017 Salary Increase	1%	1%	N/A
July 1, 2017 Salary Increase	1.5%	1.5%	1.25%
July 1, 2018 Salary Increase	1.5%	1.5%	1.25%
July 1, 2019 Salary Increase	1.5%	1.5%	TBD

- Per Resolution 3726, current non-represented employees who have reached Step 4 are eligible for an annual merit increase. If at the time of the employee’s annual performance review the employee has achieved certain criteria, the employee becomes eligible for a merit increase of up to 2% of the employee’s current annual salary. The amount of the merit increase will be determined by the City Manager and will be based on the employee’s performance. The merit increases for 2017-18 are budgeted at 2.0% and will be awarded at the City Manager’s discretion based on the provisions of Resolution 3726.

- PERS rates are set every two years and will change effective July 1, 2017. PERS rates for the 2017-19 period will increase significantly as highlighted in the table below.

Description	7/01/15 - 06/30/17	07/01/17 - 06/30/19	Percentage Increase
Tier I/Tier II*	18.00%	22.77%	26.50%
OPSRP - General Service*	10.69%	13.63%	27.50%
OPSRP - Police and Fire*	14.80%	18.40%	24.32%
Employee Pickup All Groups	6.00%	6.00%	0.00%

- The effect of the PERS rate increases is highlighted in the table below:

	Impact from PERS 2017-2019 Rate Increase
General Fund	
Administrative Department	\$ 12,971
Police Department	48,456
Fire Department	38,110
Community Development Department	2,585
Total General Fund	102,122
Building Inspections Fund	2,980
Equipment & Vehicle Fund	3,457
Public Works Labor	52,212
Total	\$ 160,771

- Health insurance premiums increased approximately 3.5%.

To begin to reconcile the \$504,000 difference between budgeted revenue and budgeted expenditures in the General Fund a series of projections/scenarios were developed. After reviewing these different scenarios, the following discussion points were used to develop the proposed budget that is before you today:

1. The two main revenue streams for the General Fund are property taxes and franchise fees which are not growing fast enough to sustain the services Baker City citizens may want and/or need.
2. The citizens of Baker City seem to be happy with the City services they are receiving but can the City maintain this level of service with current revenue and expenditure trends?
3. If not, how much are citizens willing to tolerate in fee increases to sustain these services.
4. Although personnel costs have increased these costs are rising at a rate in line with the consumer price index (with the exception of PERS costs).
5. The \$504,000 shortfall must be addressed in this upcoming budget process.
6. Any budget cuts need to be sustainable year after year.
7. At the end of this budget process, have we moved forward as a City to meet the needs and expectations of our citizens.

In an attempt to take all of the above points into consideration, the proposed budget before you not only cuts personnel, materials, services, and capital expenditures, but also enhances revenue.

General Fund Expenditure Cuts

- Cut one position from the Fire Department – during the 2016-17 budget process this position was added with the expectation of increased ambulance revenue along with steadily increasing call volumes.
- Cut a police car purchase – according to the police vehicle replacement schedule one patrol car should be purchased this year. However, as a trade-off to cutting police personnel in this proposed budget this purchase has been delayed. Unfortunately, this cut is not sustainable.
- Cut administration expenditures – these are not sustainable cuts but they will help to increase the fund balance in the General Fund.
- Cut police and fire materials and services – this will not allow certain public programs to be funded such as notification applications, event staffing, etc.
- Cut capital expenditures for parks – the grant match for the LAMP - H Street restroom was cut to less than half. This grant will have to be matched with fundraising and other grant funding.

General Fund Revenue Enhancement

In order to enhance revenue a public safety fee could be collected on the City's utility billing which currently includes a sidewalk utility fee. The current sidewalk utility fee is \$1.00 per month for residential customers and \$2.00 a month for commercial customers. This sidewalk utility fee could be replaced by a public safety fee. However, in order to make up a portion of the current shortfall the public safety fee would need to be set at \$5.00 per month for residential customers and \$10.00 a month for commercial customers. The public safety fee would be used to

help fund staffing at adequate levels for police and firefighters. The estimated increase in revenue from the public safety fee is calculated as follows:

Residential - @\$5.00 per month x 12 months x 3,900 meters	\$ 234,000
Commercial - @\$10.00 per month x 12 months x 600 meters	<u>72,000</u>
Total:	<u><u>\$ 306,000</u></u>

The following is a recap of the changes made for the proposed General Fund budget:

Preliminary Budgeted Shortfall		\$ (504,000)
Public Safety Utility Fee		<u>306,000</u>
Subtotal		<u>\$ (198,000)</u>
Administrative Cuts:		
City Manager Pay	\$ 2,700	
Dispatch Contribution	10,000	
Legal Expenditures	5,000	
Information Technology - ORMS System	4,500	
Contracted Services	<u>2,000</u>	
Subtotal Administrative Department		<u>24,200</u>
Police Department Cuts:		
Part-time Labor	\$ 1,000	
Overtime	5,000	
Information Technology	2,000	
Police Car	<u>35,000</u>	
Subtotal Police Department		<u>43,000</u>
Fire Department Cuts:		
40-hour Firefighter Position	\$ 72,375	
Contracted Services	<u>3,500</u>	
Subtotal Fire Department		<u>75,875</u>
Parks Department Cuts		
Grant Match		<u>20,000</u>
Community Development Cuts		
Public Art		<u>2,000</u>
Interfund Transfer Cuts:		
Fire Equipment Reserve	\$ 20,000	
FAA Grant Match	7,500	
Playground Improvements	2,500	
Tree City Contribution	<u>2,000</u>	
Subtotal Transfers		<u>32,000</u>
Total		<u><u>\$ (925)</u></u>

This recap reflects current projected revenues and current projected expenditures being nearly equal. This proposed budget would be fairly sustainable going into next year and beyond.

The following is additional information that was used to determine the final proposed 2017-18 General Fund budget:

1. The General Fund can realize \$124,700 in departmental savings in addition to the one 40-hour firefighter position that was cut.
2. Without the public safety fee the City would need to cut two police positions and two firefighter positions and \$50,000 of personnel costs from elsewhere in the budget.
3. With a public safety utility fee of \$7.00 per month for residential customers and \$14.00 per month for commercial customers the General Fund would recognize an additional \$428,400 in revenue and the General Fund budget could be balanced without cutting personnel.

In the end, the proposed General Fund was balanced using a combination of cuts and enhanced revenue. The budget board may look at this proposed budget from a different perspective which would be a welcome discussion.

Water Fund

The following chart depicts the water capital plan approved by City Council on March 28, 2017.

BAKER CITY PUBLIC WORKS 3 YEAR WATER CAPITAL PLAN ESTIMATE OF COST 2017-2018 FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018							
ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	SIZE TYPE	OBJECTIVE
1	Mountain Line Replacement Sta. 983+20 to Sta. 1022+00	3880	Lineal Feet	\$150.00	\$ 582,000.00	20" DI	Purchase and install 20" dia Pipe (Class 53 DI), fittings and transport to site
2	Replace Hydrants	5	Each	\$6,000.00	\$ 30,000.00	Varies	Replace hydrants as needed.
3	Water Line Extensions	Varies	Lineal Feet	Varies	\$ 10,000.00	Varies	Misc. water line extensions.
4	Reservoir Maintenance	1	Lump Sum	\$60,000.00	\$ 60,000.00	N/A	Interior cleaning and sand blast and recoat exteriors of 3MG and 4.5MG reservoirs.
5	Estes St. (Powder River - Elm St.)	900	Lineal Feet	\$120.00	\$ 108,000.00	8" DI	Install 8" DI pipe to replace substandard lines and improve fire flows.
6	Watershed Fuels Reduction Project	1	Lump Sum	\$15,000.00	\$ 15,000.00	N/A	Preliminary Project Development
7	*Groundwater Source Development	1	Lump Sum	\$200,000.00	\$ 200,000.00	N/A	Planning and design for new municipal well.
SUBTOTAL					\$ 1,005,000.00		
ENGINEERING					\$ 100,500.00		
ADMINISTRATIVE CHARGE					\$ 95,073.00		
TOTAL ESTIMATED COST					\$ 1,200,573.00		

Items noted in blue lettering are projects required by state or federal regulatory agencies
 *The current water rate structure does not provide adequate funding for all required projects
 Alternate funding will be required to meet these federally mandated regulations.

Items noted in blue lettering are projects required by state or federal regulatory agencies.

These projects have been included in the 2017-18 proposed budget. The budgeted ending balance in the Water Fund of \$2,002,657 (unappropriated ending fund balance and contingency, if unspent) will be used for future water operations and infrastructure improvement projects. On March 8, 2016, City Council adopted the Water Facilities Master Plan prepared by Murray, Smith & Associates. This plan identified the need for \$6.2 million in capital improvement projects over the 5-year horizon and a potential of \$33.4 million over the 6-to-20 year horizon due to an aging infrastructure.

Wastewater Fund

The following chart depicts the wastewater capital plan approved by City Council on March 28, 2017.

**BAKER CITY PUBLIC WORKS
WASTE WATER CAPITAL PLAN
ESTIMATE OF COST
2017-2018 FISCAL YEAR
JULY 1, 2017 - JUNE 30, 2018**

ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	SIZE TYPE	OBJECTIVE
1	Various Locations	Varies	Lineal Feet	Varies	\$ 150,000.00	Varies	Install CIPP (Cured In Place Pipe) lining to prevent leakage & improve structural & flow characteristics of deteriorating sewage lines.
2	Facility Plan Update	N/A	Lump Sum	\$60,000.00	\$ 60,000.00	N/A	Complete wastewater facility plan update.
3	Alley Mainline (North of Valley St. / 7th St.)	420	Lump Sum	\$35,000.00	\$ 35,000.00	8" HDPE	Replace 6" main with 8" HDPE main using pipe bursting method, and reconnect laterals.
4	Alley Mainline (East of 4th St. - Place St.)	330	Lump Sum	\$30,000.00	\$ 30,000.00	8" HDPE	Replace 6" main with 8" HDPE main using pipe bursting method, and reconnect laterals.
5	Wastewater Treatment Facility	N/A	Lump Sum	\$100,000.00	\$ 100,000.00	N/A	Engineering and design of effluent disposal option.
SUBTOTAL					\$ 375,000.00		
ENGINEERING					\$ 37,500.00		
ADMINISTRATIVE CHARGE					\$ 35,475.00		
TOTAL ESTIMATED COST					\$ 447,975.00		

These projects have been included in the 2017-18 proposed budget. The budgeted ending balance in the Wastewater Fund of \$608,675 (unappropriated ending fund balance and contingency, if unspent) will be used for future wastewater operations and infrastructure improvement projects. Due to state and federal regulatory requirements the City's wastewater system will require significant modifications and improvements in the future including an alternative effluent disposal method (currently effluent is discharged into the Powder River).

Street Fund

The following chart depicts the storm water capital plan approved on March 28, 2017.

BAKER CITY PUBLIC WORKS 3 YEAR STORM WATER CAPITAL PLAN ESTIMATE OF COST 2017-2018 FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018							
ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	SIZE TYPE	OBJECTIVE
1	TV Inspection of Storm Mainlines	1	Lump Sum	\$ 5,000.00	\$ 5,000.00	Varies	Inspect condition of existing storm mainlines.
SUBTOTAL					\$ 5,000.00		
ENGINEERING					\$ 500.00		
ADMINISTRATIVE CHARGE					\$ 473.00		
TOTAL ESTIMATED COST					\$ 5,973.00		

Items noted in green lettering are projects required by state or federal regulatory agencies

The following chart depicts the street pavement management plan approved by Council on March 28, 2017.

Chip Seal		
Application to Selected City Streets	67,523 yd ² @~\$3.06/yd ²	\$206,907.28
Preparing Streets Prior to Application	67,523 yd ² @~\$1.04/yd ²	\$70,383.74
Subtotal of Chip Seal Application and Prep:		\$277,291.02
Full-Depth Reclamation and Asphalt Paving		
Application to City Streets	9,047 yd ² @~\$43.14/yd ²	\$390,347.09
Prep, Patch, Misc.		\$135,001.10
ADA Required Improvements		\$67,499.54
Water System Improvements		\$19,934.41
Stormwater System Improvements		\$34,036.73
Wastewater System Improvements		\$34,814.53
Subtotal of Full Depth Reclamation and Asphalt Paving:		\$681,633.40
Total Estimated Cost		
Total Thin Overlay and Chip Seal Application:		\$958,924.42
Engineering (10%)		\$95,892.44
Administration (8.6%)		\$90,714.25
Contingency (10%)		\$114,553.11
2017 Total Preventative Maintenance Estimated Cost:		\$1,260,084.22

These projects have been included in the 2017-18 proposed Street Fund budget in the Street Preventative Maintenance Department (102-203). The budgeted ending balance in the Street

Fund of \$467,457 (unappropriated ending fund balance and contingency, if unspent) will be used for future street maintenance and improvements.

Central Stores Fund

The Central Stores Fund maintains inventory for public works and sells the inventory at average cost to the Water, Wastewater, Street and other funds when needed.

Equipment and Vehicle Fund

Funds are collected to pay for repairs, fuel, maintenance and replacement of equipment from other public works funds.

Included in the 2017-18 proposed budget are two equipment purchases recommended by the Public Works Advisory Committee. The two equipment requests include a new backhoe to replace a 1995 Case backhoe with over 7,000 hours. Backhoes are used in day-to-day Public Works' operations. The equipment requests also include a used dozer to replace the 1970 D6 Cat which will be used for the next several years primarily on the mountain water line replacement project.

Samo Swim Center Fund

Samo Swim Center utilities and maintenance are funded with a 2.64% share of City property taxes collected. The City partners with the YMCA for the operations of the City pool. The City entered into a new contract with the YMCA in 2017. This contract increased the burden on the City to pay for operating costs previously paid by the YMCA including janitorial, pool chemicals, lawn maintenance and internet service.

Golf Course Fund

The City entered into a new contract with Brooks Golf Management, LLC to operate the golf course through December 31, 2020. Staff is proposing a \$30,000 transfer from the General Fund to the Golf Course Fund to pay for insurance, repairs and other anticipated costs including a \$20,000 loan payment to the Mt. Hope Trust Fund.

Building Inspections Fund

The Building Inspections Fund provides all the building inspections for Baker City and Baker County. The Building Inspections Fund is projected to end the June 30, 2017 fiscal year with increase in its reserves for the second year in a row. These reserves which are budgeted to be \$208,793 (including contingency) are necessary to cover operation costs during times of economic decline.

Golf Course Capital Projects Fund

This fund is used to account for golf course equipment and capital projects and receives the equipment rental payments from the golf course concessionaire. The Equipment and Vehicle Fund loaned the Golf Course Capital Projects Fund the money to purchase the golf course equipment that is leased to the golf course concessionaire in 2014-15. Funds were also borrowed in 2015-16 for additional equipment purchases. The lease payments received from the golf course concessionaire are used to repay this interfund loan with interest at the local government investment pool rate.

The golf course concessionaire currently leases the golf carts used at Quail Ridge. Cart rentals are a significant source of revenue at the golf course and that revenue is currently being passed on to the owner of the carts. The proposed budget includes a request to purchase 15 golf carts for an estimated \$71,000 that will be leased back to the concessionaire. By owning its own golf carts the City would generate revenue that could be used for future golf course equipment purchases.

State and Federal Grants Fund - Resort Street

This fund includes the FAA Department which receives grant funds from the Federal Aviation Administration for airport improvements. The 2016-17 adopted budget included the construction phase of the airport apron improvement project at an estimated cost of \$1,640,000. This project will be funded by a \$1,222,773 FAA grant and a \$416,200 Connect Oregon VI grant. Due to the timing of the project some of the construction costs will be carried over to 2017-18 and have, therefore, been included in the proposed budget.

City staff are available to answer any questions you may have and you are encouraged to meet with us anytime.

Sincerely,



Fred Warner, Jr.
City Manager

Baker City Council Goals 2017-2018

Continue support of parks and outdoor spaces

- Complete Court Plaza pursuant to grant award
- Continue to make regular maintenance of parks, pathway, and playground equipment a priority
- Explore pathway extension options
- Work on access and improved utilization of Central Park
- Improve lighting in Central Park

Continue to promote communication and collaboration with Community partners and Government entities

- Encourage combined meetings with other local entities to find additional means for collaboration

Develop a wastewater disposal plan

- Continue regular communication with DEQ
- Complete updated Wastewater Master Plan
- Identify final option for wastewater disposal enhancements

Enhance Community livability

- Adequate staffing to provide efficient police and fire services to account for increased demand
- Continue to explore a railroad quiet zone
- Identify street funding options and hold at least one public meeting to discuss the options with the public
- Explore interest in a community youth center

Evaluate and enhance Economic Development Plan

- Review current plans and strategies, reports, and goals
- Evaluate current program
- Explore areas for improvement
- Evaluate options for City-focused Economic Development
- Coordinate efforts to support existing and new businesses
- Explore marketing options for Baker City/County (i.e. promotional video)

Implement an asset maintenance schedule

- Identify funding
- Prioritize needs

Increase citizen involvement

- Greater communication with Boards and Commissions
- Improve audio/visual system in Council Chambers
- Expand on recruitment efforts for Boards and Commissions

Maintain and Enhance water security

- Continue to make water security a priority through pursuit of fuel reduction, fencing, fire breaks, and adequate funding
- Establish a water rate structure that is not a burden on residents but that will provide adequate funding for future infrastructure needs
- Make the communication of water rates and water projects a priority
- Explore e-billing options
- Pursue an additional ground water source for safe drinking water
- Partner with NRCS and landowners on fuel reduction methods

Promote Government Integrity

- Encourage educational and training opportunities for staff and councilors
- Promote a regional meeting with other Eastern Oregon Council members
- Promote Government integrity and professionalism

Require cost effective budget management

- Evaluate all current contracts and MOUs for cost savings
- Identify efficiencies and seek areas for improvements, including options for increasing cost recovery on ambulance billing
- Approve and oversee capital plans
- Require cost effective budgets
- Re-explore plan to move to LED lighting
- Explore 911/EMS/Fire Special District

GENERAL LINE ITEM DEFINITIONS

The following are general line item descriptions for the accounts the City uses in the budget. Where necessary, more information is included in the narrative description of the line item that follows each department's individual budget.

Revenue (the "3-01 and 3-10" series numbers)

3-01-0101 Beginning Working Capital – This line represents the funds that are carried over from the previous year. For all funds except Enterprise Funds (Water, Wastewater, Building Inspections and Golf Course Operations) and Internal Service Funds (Central Stores and Equipment & Vehicle Fund), it includes the funds' cash balance, any receivables that the City receives in the first two months of the new fiscal year (a rule specific to fund accounting), and is reduced by any payables due at year end. The actual amount credited to this line is usually not confirmed until after the audit is completed in December of the next fiscal year. For Enterprise and Internal Service Funds this line includes all accrual items such as accounts receivable and inventory.

3-10-9900 Current Year's Taxes – This line is used for the current year's property tax receipts. We estimated that the tax assessed values would increase 2.5% over 2016-17.

3-10-XXXX All Other Revenue Lines - All other lines specifically describe the revenue being received. The City has various revenue sources.

Personnel Services (the "5-10" series numbers)

The salary amount is listed for many positions on separate budget lines. However, in several funds and departments we budget an amount for "wages". The wages line item includes the budget for most of the public works employees. These employees work for multiple funds depending on where the need is. Below is a table listing their individual positions and the amounts budgeted for their personnel cost:

Position	Union	Base	FICA	PERS	Workers' Comp	H/D/V/L* Insurance	Total Cost
PW Director	Non-Union	\$ 81,644	\$ 6,246	\$ 23,489	\$ 1,535	\$ 21,346	\$ 134,260
City Eng/Project Mgr	Non-Union	66,828	5,112	13,118	789	21,346	107,193
PW Supervisor	Non-Union	65,340	4,999	18,798	1,457	15,969	106,563
PW Supervisor	Non-Union	64,195	4,911	18,469	758	15,969	104,302
Management Assistant	Non-Union	36,000	2,754	7,067	40	15,969	61,830
Facilities Specialist - 0.75 fte	AFSCME	33,306	2,548	6,538	883	5,859	49,134
Equip Operator II	AFSCME	58,608	4,484	16,862	3,470	21,346	104,770
Spec I Water Service	AFSCME	50,964	3,899	14,662	1,167	21,346	92,038
Spec III Water Service	AFSCME	56,012	4,285	16,115	1,283	14,404	92,099
Spec III Water Plant	AFSCME	58,608	4,484	16,862	1,330	7,812	89,096
Spec II WW Plant	AFSCME	53,460	4,090	15,380	1,192	18,978	93,100
Spec II WW Collection	AFSCME	52,944	4,050	15,232	1,181	15,969	89,376
Wastewater Specialist	AFSCME	49,968	3,823	9,809	2,958	18,657	85,215
Equip Operator I	AFSCME	53,827	4,118	10,566	1,222	21,346	91,079
Equip Operator I	AFSCME	45,595	3,488	8,950	1,035	21,346	80,414
Utility Worker II	AFSCME	40,096	3,067	11,536	2,374	21,346	78,419
Utility Worker II	AFSCME	41,569	3,180	8,160	944	7,812	61,665
Utility Worker II	AFSCME	42,805	3,275	8,403	972	21,346	76,801
Engineering Tech III	AFSCME	55,500	4,246	10,895	655	21,346	92,642
Engineering Tech III	AFSCME	58,612	4,484	16,863	692	21,346	101,997
Engineering Tech I	AFSCME	51,018	3,903	14,678	602	14,404	84,605
Spec I Inventory	AFSCME	49,968	3,823	14,376	1,324	21,346	90,837
Total		\$ 1,166,867	\$ 89,269	\$ 296,828	\$ 27,863	\$ 386,608	\$ 1,967,435

*H/D/V/L – Health, Dental, Vision and Life

GENERAL LINE ITEM DEFINITIONS

Fund	Department	Account	2017-18 Budgeted Amount
101	101	5100112/15/16/17	\$ 12,684
101	102	5100137/15/16/17	6,706
101	103	5100112/15/16/17	8,259
101	104	5100101	22,050
101	105	5100101	19,845
101	106	5100101	7,000
101	109	5100112	1,500
101	111	5100101	1,500
101	114	5100101	10,000
102	201	5100101	460,190
102	202	5100101	80,404
102	203	5100101	183,230
102	204	5100101	10,390
102	205	5100101	41,198
102	209	5100101	2,681
104	401	5100101	852,359
104	402	5100101	217,301
105	501	5100101	526,834
105	502	5100101	77,028
115	151	5100101	11,000
123	231	5100101	6,000
127	110	5100113/15/16/17	1,330
129	129	5100101	3,000
130	130	5100112	5,500
134	134	5100101	1,000
174	174	5100101	100
			\$ 2,569,089

The following employer costs are itemized in the budget:

- ◆ **5-10-0115 Social Security** - The rate for all City employees is 7.65% of gross wages. If an employee pays a portion of their health/dental insurance premium, that payment is deducted from the salary paid before social security taxes are calculated.
- ◆ **5-10-0116 Public Employees Retirement System** - For many employees, the rate is budgeted at 28.77% of gross pay (6% employee pick-up and 22.77% employer contribution). The City has 36 employees who are members of the OPSRP system and that rate is budgeted at 19.63% for General Service (6% employee pick-up and 13.63% employer contribution) and 24.4% for Police and Fire (6% employee pick-up and 18.4% employer contribution).
- ◆ **5-10-0117 Workers' Compensation Insurance** - Depending on the job position, the City's costs ranges between \$0.18 to \$5.92 per \$100 of payroll.

GENERAL LINE ITEM DEFINITIONS

- ◆ **5-10-0118 Health Insurance** - This line includes medical insurance including the City's contributions to employees HSA, dental, vision and life insurance.
- ◆ **5-10-0122 Employee Benefits** - This line includes a monthly \$30 cell phone reimbursement for eligible employees and other allowances such as tools and uniforms when applicable.
- ◆ **5-10-0123 Compensated Absence Accrual** - This line represents the change in compensated absence accrual liabilities for full accrual funds only (Enterprise and Internal Service Funds).
- ◆ **5-10-0124 Compensation Sells** – This line will be used if employees sell their vacation or comp time.

Materials & Services (the "5-20" series numbers)

5-20-0201 Telephone includes all line charges, local service charges, long distance charges, cell phone charges and fax.

5-20-0203 Training & Travel covers the cost to attend seminars and meetings. Tuition costs are included, along with mileage, meals and travel costs for out-of-area meetings. The reimbursement rates are the current G.S.A. (U.S. General Services Admin) mileage and meals reimbursement rates.

5-20-0205 Equipment Maintenance covers the cost for repairs and service of equipment excluding computers.

5-20-0206 Building Maintenance includes items such as elevator maintenance, heating system maintenance, bathroom supplies, janitorial supplies, and painting.

5-20-0207 Ground Maintenance costs include landscaping, tree removal, weed control, fertilizer and sprinkler system repairs.

5-20-0209 Lighting Maintenance is a line item specific to costs for the airport runway lighting.

5-20-0210 Laundry and Dry Cleaning for laundry and dry-cleaning of uniforms.

5-20-0211 Printing, Advertising and Elections this includes expenses for letterhead/envelope printing, and public notice publishing. If we incur any costs related to special City elections, they would be charged to this line.

5-20-0212 Copy Machine Supplies includes lease and usage charges for the copy machines.

5-20-0213 Audit this line is used to account for the annual financial audit that is conducted each fall as required by Oregon law.

5-20-0214 Arbitration and/or Legal Fees cover the cost of the City's contracted legal work. It includes the cost of providing legal or arbitration services related to the three union contracts during negotiation.

5-20-0215 Office Supplies covers the products used by City staff on a daily basis for work production.

GENERAL LINE ITEM DEFINITIONS

5-20-0216 Vehicles Supplies are supplies for vehicles including those used for Police, Fire and the Public Works Departments.

5-20-0219 Runway Maintenance is a line item specific to track the cost of maintaining the Airport runway.

5-20-0220 Dues and Fees this line is used for memberships in professional organizations, various professional publications related to City business, and various fees the City is liable for.

5-20-0223 Contracted Services this line is used for services purchased from outside entities.

5-20-0224 Equip Maintenance/Replacement this line is used to cover the cost of operating and maintaining vehicles and large public works equipment. Funds are collected in the Equipment and Vehicle Fund and are used to pay for vehicle operations, shop expenses and equipment replacement.

5-20-0228 Insurance this line is used for general liability, automobile and property coverage.

5-20-0231 Gasoline and Oil is purchased for vehicles and equipment.

5-20-0233 Radio Maintenance this expense covers maintenance for portable and mobile radios.

5-20-0235 Refunds this line is for reimbursing amounts paid for fees charged such as ambulance, water/sewer and building permit overpayments.

5-20-0239 Animal Control Expense this pays for animal control expenses such as sheltering, euthanizing, rabies identification and CSO safety equipment. This also pays for spaying and neutering feral cats through New Hope for Eastern Oregon Animal's trap-neuter-return program.

5-20-0240 State Surcharge includes state surcharge fees (currently 12%) for building permits.

5-20-0242 Information Technology is an account used to track information technology costs for the City. This includes the City's financial software; timekeeping software; Granicus system; computer, server and software maintenance and replacement; and internet service.

5-20-0244 Postage includes freight and mailings.

5-20-0245 General Supplies include expenses related to special activities of a department.

5-20-0246 Vendor Materials is used for items purchased from vendors, such as asphalt, tack, traffic paint, sand and gravel.

5-20-0247 Store Materials is used for items purchased from Central Stores Fund (the fund that maintains inventory for Public Works).

5-20-0248 Fire Prevention Supplies is used for supporting this function of the Fire Department.

GENERAL LINE ITEM DEFINITIONS

5-20-0252 Heating Fuel is used to segregate the cost of natural gas.

5-20-0259 Uniform Replacement covers the cost of new uniforms for police and fire and the replacement of worn out uniforms.

5-20-0260 Drug Enforcement funds are used when drug task force funds are not available and also as a “reward for buy” fund or undercover work.

5-20-0261 Property/Evidence Costs This line tracks the expenses of our property and evidence room. This would cover such items as evidence bags, forms, and a new plastic bag heat sealing device for better security of recovered items.

5-20-0261 Ambulance Vehicle Supplies pays for EMS supplies, small equipment and ambulance meds.

5-20-0262 Community Policing Costs to track the City’s community policing expenses such as crime prevention supplies, down town trick-or-treating on Halloween and the cost of the police reserve program.

5-20-0262 Ambulance Travel covers the cost of meals while delivering patients to Boise hospitals or other out-of-area facilities.

5-20-0262 Community Participation is used to pay for our participation in community events.

5-20-0263 EMS Training is used by the Fire Department to maintain and retain EMS certifications.

5-20-0263 Chlorine is used for chlorine purchases in the Water, Wastewater and Samo Swim Funds.

5-20-0266 Vandalism is a line item used to track the annual cost of repairs resulting from vandalism.

5-20-0270 Administrative Indirect Expenses is the cost for the City’s administrative services (general, financial, budget, legal and human resource management support.) The rate is recalculated every year using a method dictated by the federal government when applying indirect on federal grants. Although we have minimal federal grants, the method is still a good one that makes sense and is easy to apply. The calculation is made by determining both the administrative and the direct service costs (materials and services and personnel services only) for the last complete fiscal year (in this case 2015-16.) Personnel services and materials/services are used only because these costs reflect the most administrative effort. The costs of administrative functions are divided by the costs of all the direct service functions to come up with a rate of administration. On the next page is the City’s calculation of the 2017-18 rate.

GENERAL LINE ITEM DEFINITIONS

Administration Functions

Funds/Departments	2015-16 Expenditures
Administration	101-101 \$ 1,107,958
Less: Dispatch Contract	(330,000)
Less: City Projects	(6,000)
Total Administrative Costs	\$ 771,958

Administration Recipients

Funds/Departments	2015-16 Expenditures	Low Effort Items Subtracted	Net
Police	101-102 1,910,602	32,576	1,878,026
Fire	101-103 1,669,167	-	1,669,167
Cemetery	101-104 159,576	-	159,576
Parks	101-105 96,682	-	96,682
Airport	101-106 47,323	-	47,323
Planning	101-109 61,092	-	61,092
Hydro Plant	101-111 21,698	-	21,698
Community Development	101-114 26,158	-	26,158
Street Fund - All Dept	102 1,095,555	32,272	1,063,283
Water Fund - All Dept	104 1,933,071	274,936	1,658,135
Wastewater Fund - All Dept	105 1,140,869	75,824	1,065,045
Central Stores	107-701 87,475	87,475	-
Equip and Vehicle	108-801 349,512	28,945	320,567
LID Fund	110-901 91,512	91,509	3
Fire Equipment Reserve Fund	112-121 -	-	-
Samo Swim	115-151 178,521	-	178,521
Golf Course	123-231 40,548	20,000	20,548
Building Dept	127-110 246,001	-	246,001
Tree City Fund	129-129 5,283	-	5,283
Sidewalk Utility Fund	130-130 23,015	-	23,015
A. Silvers Street Tree Fund	131-903 4,148	-	4,148
Reclaimed Water Use Fund	132-132 24,912	5,412	19,500
Playground Improvement	134-134 117	-	117
Golf Course Capital Projects	135-135 66,553	66,553	-
Grant Fund - FAA	162-621 151,751	-	151,751
CDBG	166-661 1,068	-	1,068
LAMP III	174-174 7,142	-	7,142
Small Misc Grants	175 42,209	8,840	33,369
Total	\$9,481,560	\$724,342	\$8,757,218
Admin as a % of the Total			8.8%

The 8.8% administrative fee is then applied to other funds to compensate the General Fund for administrative efforts provided. The charge allows each fund to account for an appropriate cost for administration. This is especially important in the City's enterprise funds (Water, Wastewater, Building Inspections and Golf Course Operations) where the fees for services must cover all the costs of operations including administration.

We do not collect this administrative fee from Internal Service Funds (Equipment and Vehicle Fund and Central Stores Fund) since the fund receiving the internal service is charged.

GENERAL LINE ITEM DEFINITIONS

5-20-0294 Bank Charges includes bank and merchant service fees.

5-20-0300 Small Equipment Purchases is used for equipment purchases under \$5,000.

Capital Outlay (the "5-40" series numbers)

5-40-XXXX all land, buildings, vehicles, equipment, or infrastructure additions valued at over \$5,000 are budgeted in this section.

Debt Service (the "5-50" series numbers)

5-50-XXXX Debt Service lines are for payments on any debt the City has incurred

Transfers (the "5-60" series numbers)

5-60-XXXX Transfers to Other Funds line items in this section are used when one fund is contributing cash to another fund to support the latter fund's operations.

Contingency (the "5-70" numbers)

5-70-0501 Contingency is budgeted for "unforeseen" yet necessary expenditures. When a need arises, the Contingency funds are transferred to another budget line that categorizes the unforeseen expenditure. These budget modifications require a Council resolution authorizing the transfers.

Unappropriated Ending Fund Balance (the "5-90" series numbers)

5-90-0701 Unappropriated Ending Fund Balance is a reserve for future expenditures.

Interfund Loans in the 2017-18 Budget

Fund Borrowing	123 - Golf Fund	135 - Golf Course Equipment	135 - Golf Course Equipment	115 - Samo Swim Fund	110 - LID Fund
Fund Borrowed from	114-Mt Hope Trust Fund	108-Equipment & Vehicle Fund	108-Equipment & Vehicle Fund	108-Equipment & Vehicle Fund	131 - A. Silvers Street Tree Trust Fund
Purpose	Refinance Back Nine & GF	Golf Course Equipment	Golf Carts	Replace Heating System	Resort Street Underground Utility LID
Capital or Operating Loan*	Capital	Capital	Capital	Capital	Capital
Original Amount	\$257,279	\$248,623	\$71,000	\$39,000	\$294,881
Year of Loan	2008-09	2014-15 + \$6,245 - 2015-16	2017-18	2016-17	2012-13
Year(s) for Repayment	10 Years	7 Years	10 Years	5 Years	10 Years
Interest Amount	Pool Rate	Pool Rate	Pool Rate	Pool Rate	Use Regular LID System
Loan Payment	\$20,000 - Annually	Equal to Contract Lease Payments	Equal to Contract Lease Payments	Annually Over 5 Years	Use Regular LID System
Amount Budgeted	\$20,000	\$33,554	\$3,190	\$8,091	\$33,868
Paying Fund	123 - Golf Fund	135 - Golf Course Equipment	135 - Golf Course Equipment	115 - Samo Swim Fund	110 - LID Fund
Receiving Fund	114-Mt Hope Trust Fund	108 - Equipment & Vehicle Fund	108 - Equipment & Vehicle Fund	108-Equipment & Vehicle Fund	131 - A. Silvers Street Tree Trust Fund
Receiving Fund for LID Payments					110 - LID Fund

ORS defines a capital loan as "for the design, acquisition, construction, installation or improvement of real or personal property" A ten year pay back is allowed
 An operating loan is any other including those made for paying operating expenses A one year pay back is allowed

City of Baker City
2017-18 Budget
Schedule of Interfund Transfers

Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation
Equipment & Vehicle Revenue and Expenditures:					
(Expenditure line 5-20-0224)					
101-General Fund	101-Administration			450	Equipment and Vehicle usage charge
101-General Fund	104-Cemetery			1,262	"
101-General Fund	105-Park			1,989	"
101-General Fund	106-Airport			1,275	"
102-Street Fund	201-Streets Maintenance			212,568	"
102-Street Fund	202-Storm Water Maintenance			24,956	"
102-Street Fund	203-Preventative Maintenance			67,239	"
102-Street Fund	204-Street Lighting			2,771	"
102-Street Fund	205-Snow & Ice Control			41,449	"
102-Street Fund	209-Street Construction			853	"
104-Water Fund	401-Water Maintenance			103,699	"
104-Water Fund	402-Water Construction			54,600	"
105-Wastewater Fund	501-Wastewater Maintenance			113,412	"
105-Wastewater Fund	502-Wastewater Construction			23,062	"
115-Samo Swim Fund	151-Samo Swim			1,962	"
123-Golf Course Operations	231-Golf Course Maint			3,600	"
134-Playground Improvement	134-Playground Improvement			227	"
				655,374	
		108-Equipment & Vehicle Rental	100-Revenue	655,374	Amount budgeted on line for account 3-10-0303
Indirect:					
(Expenditure line 5-20-0270)					
102-Street Fund	201-Streets Maintenance			80,173	8.8% of direct personnel services and materials & supplies expenditures.
102-Street Fund	202-Storm Water Maintenance			10,938	"
102-Street Fund	203-Preventative Maintenance			61,226	"
102-Street Fund	204-Street Lighting			7,526	"
102-Street Fund	205-Snow & Ice Control			7,853	"
102-Street Fund	209-Street Construction			515	"
104-Water Fund	401-Water Maintenance			122,877	"
104-Water Fund	402-Water Construction			114,926	"
105-Wastewater Fund	501-Wastewater Maintenance			84,779	"
105-Wastewater Fund	502-Wastewater Construction			44,965	"
127-Building Inspections	110-Building Inspections			26,390	"
130-Sidewalk Utility Fee	130-Sidewalk Utility Grants			3,520	"
				565,688	
Actual Revenue Budgeted		101-General Fund	100-Revenue	380,000	Amount budgeted for account 3-10-7001 less reserve \$185,688 account 3-10-7002.
Stores Material:					
(Expenditure line 5-20-0247)					
101-General Fund	104-Cemetery			500	Purchase of inventory from Central Stores.
101-General Fund	105-Park			1,000	"
102-Street Fund	201-Streets Maintenance			25,000	"
102-Street Fund	202-Storm Water Maintenance			5,000	"
102-Street Fund	203-Preventative Maintenance			25,000	"

City of Baker City
2017-18 Budget
Schedule of Interfund Transfers

Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation
Stores Material (Continued): (Expenditure line 5-20-0247)					
102-Street Fund	204-Street Lighting			4,500	"
102-Street Fund	205-Snow & Ice Control			2,500	"
102-Street Fund	209-Street Construction			500	"
104-Water Fund	401-Water Maintenance			30,000	"
104-Water Fund	402-Water Construction			48,000	"
105-Wastewater Fund	501-Wastewater Maintenance			8,000	"
105-Wastewater Fund	502-Wastewater Construction			12,000	"
123-Golf Course Operations	231-Golf Course Operations			500	"
129-Tree City Fund	129-Tree City Fund			400	"
130-Sidewalk Utility Fund	130-Sidewalk Utility Grants			3,500	"
				166,400	
Actual Revenue Budgeted:		107-Central Stores	100-Revenue	166,400	
Payment to the General Fund in lieu of Franchise Fee: (Expenditure line 5-20-0274)					
104-Water Fund	401-Water Maintenance	101-General Fund	100-Revenue	139,515	5% of anticipated revenue amount of \$2,790,293
105-Wastewater Fund	501-Wastewater Maintenance	101-General Fund	100-Revenue	61,039	5% of anticipated revenue amount of \$1,220,786
132-Reclaimed Water Use Fund	132-Reclaimed Water Use	101-General Fund	100-Revenue	5,491	5% of anticipated revenue amount of \$109,825
			Total Budgeted	206,045	
Cash Transfers: (Expenditure line that begin with 5-60)					
101-General Fund	101-Administration	123-Golf Course Fund	100-Revenue	30,000	Transfer for operations.
101-General Fund	101-Administration	129-Tree City Fund	100-Revenue	2,000	Transfer for labor
101-General Fund	101-Administration	134-Playground Improv	100-Revenue	2,000	Transfer for park improvements.
114-Mt Hope Trust	141-Mt Hope Trust	101-General Fund	100-Revenue	6,500	Transfer to pay for cemetery operations.
116-Schmitz Trust	161-J Schmitz Memorial Trust	101-General Fund	100-Revenue	5,000	Transfer to pay for cemetery operations.
130-Sidewalk Utility Fund	131-Sidewalk Projects	102-Street Fund	100-Revenue	60,000	Transfer for Auburn sidewalk and ADA work.
				105,500	
Interfund loan transfers:					
115-Samo Swim Fund	151-Samo Swim	108-Equipment & Vehicle Fund	100-Revenue	8,091	This is the first payment on this interfund loan.
135-Golf Course Capital Projects Fund	135-Golf Course Capital Projects	108-Equipment & Vehicle Fund	100-Revenue	33,554	This is the fourth payment on this interfund loan.
135-Golf Course Capital Projects Fund	135-Golf Course Capital Projects	108-Equipment & Vehicle Fund	100-Revenue	3,190	This is the first payment on this interfund loan.
108-Equipment & Vehicle Fund	801-Equipment Operations	135-Golf Course Cap Proj.	100-Revenue	71,000	This is an interfund loan transfer for the purchase of golf carts.
123-Golf Course Fund	231-Golf Course Operations	114-Mt. Hope Trust Fund	100-Revenue	20,000	Payments are made annually on this interfund loan.
110-LID Fund (via Resort prop owners)	901-LID Proceed Expenditure	131-Silvers St Tree Trust	100-Revenue	33,868	This is the fourth year of payments on this interfund loan.
				161,612	

GENERAL FUND

5/08/17
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 101-GENERAL FUND
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --
 2014-2015 2015-2016

ADOPTED
 2016-2017

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2014-2015	2015-2016	2016-2017	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
1,495,126	1,340,669	979,279	3-01-0101	BEGINNING WORKING CAPITAL	657,359	-----	-----
95,359	86,659	100,000	3-10-0200	PRIOR YEARS TAXES	100,000	-----	-----
2,185	2,551	2,500	3-10-0300	LICENSES	2,500	-----	-----
350	300	100	3-10-0301	LOCAL MERCHANTS PERMIT	100	-----	-----
375	375	375	3-10-0302	SOCIAL GAMES LIC.& FEES	375	-----	-----
1,035	675	750	3-10-0310	VEHICLE IMPOUND FEE	750	-----	-----
7,400	6,178	5,500	3-10-0500	DOG LICENSES	5,500	-----	-----
-----	-----	-----	3-10-0614	PERMITS FENCING CITY	-----	-----	-----
6,285	6,338	6,000	3-10-0702	DOG RELEASE FEES	5,000	-----	-----
40	30	50	3-10-0705	LIQUOR LIC. APPROVAL FEE	50	-----	-----
12,200	15,120	13,000	3-10-0706	LIEN SEARCH FEES	16,000	-----	-----
42	31	50	3-10-0707	FEES-BARKING COLLAR, ETC	50	-----	-----
35,055	37,874	37,000	3-10-0800	FINES/FORFEITURES	35,000	-----	-----
300	-----	-----	3-10-0802	TRAFFIC SCHOOL TUITION	-----	-----	-----
3,136	1,690	6,000	3-10-0900	INCIDENTAL SALES	5,000	-----	-----
67	-----	100	3-10-0901	PUBLIC RECORDS REQUESTS	100	-----	-----
1,280	1,232	2,000	3-10-0902	PROPERTY & WEED ABATEMNT	2,000	-----	-----
2,700	2,700	2,700	3-10-1001	RENT	4,200	-----	-----
-----	-----	-----	3-10-1100	AMBULANCE SERVICE	-----	-----	-----
287,365	282,877	355,900	3-10-1101	AMBULANCE - MEDICARE	308,000	-----	-----
89,553	81,220	97,000	3-10-1102	AMBULANCE - WELFARE	69,000	-----	-----
74,957	84,770	110,000	3-10-1103	AMBULANCE - MED/WELFARE	65,000	-----	-----
6,948	9,105	9,100	3-10-1104	AMBULANCE - SAIF	7,000	-----	-----
66,703	35,287	45,500	3-10-1105	AMBULANCE - MOTOR VEH	35,000	-----	-----
138,852	170,008	234,500	3-10-1106	AMBULANCE - GENERAL SERV	188,000	-----	-----
52,789	60,423	58,000	3-10-1109	AMBULANCE-FIREMED	58,000	-----	-----
1,344	1,145	1,100	3-10-1112	AMBULANCE STANDBY DUTY	1,100	-----	-----
7,914	7,857	6,000	3-10-1200	INTEREST	9,000	-----	-----
37,961	39,095	40,000	3-10-1300	OPEN, CLOSE, MARK GRAVES	35,000	-----	-----
370	224	400	3-10-1303	CEMETERY TENT RENTAL INC	400	-----	-----
2,558	3,212	4,200	3-10-1501	TRANSFER FR MT HOPE TRUST	6,500	-----	-----
1,371	1,726	3,000	3-10-1502	TRANSFER FR J SCHMITZ FND	5,000	-----	-----
-----	69	50	3-10-1503	CEMETERY CONTRACT INT	50	-----	-----
8,269	16,468	10,000	3-10-1599	GRAVE SALES	10,000	-----	-----
16,457	19,353	18,000	3-10-1600	PERPETUAL CARE	18,000	-----	-----
-----	-----	-----	3-10-1601	MISC CEMETERY FEES	150	-----	-----
1,479	1,615	1,000	3-10-1700	PARKING VIOLATIONS	1,000	-----	-----
163	-----	-----	3-10-1911	DOWNTOWN E.I.D. ASSESSMEN	-----	-----	-----
236	-----	-----	3-10-1921	SPECIAL E.I.D. BUSINESS L	-----	-----	-----
68,615	33,044	60,000	3-10-2002	GENERATED POWER SALES	41,000	-----	-----
-----	-----	2,000	3-10-2094	FRANCHISE-OR TELEPHONE	-----	-----	-----
9,763	10,037	10,000	3-10-2095	FRANCHISE - LIGHTSPEED	10,000	-----	-----
-----	23	-----	3-10-2096	FRANCHISE - PREFERRED LD	-----	-----	-----
4,777	5,742	4,500	3-10-2099	INLAND FRANCHISE FEES	4,500	-----	-----
229	710	500	3-10-2100	MISC FRANCHISE FEES	1,000	-----	-----
361,719	378,303	375,000	3-10-2101	FRANCHISE-OTEC	380,000	-----	-----
49,056	48,858	48,000	3-10-2102	FRANCHISE-CENTURY LINK	48,000	-----	-----

5/08/17
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 BIJEAN
 101-GENERAL FUND
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
44,189	45,585	41,000	3-10-2103	FRANCHISE-BAKER SANITARY	46,000	-----	-----
30,001	26,283	25,000	3-10-2104	FRANCHISE-CHARTER COMMUN	25,000	-----	-----
144,113	144,498	150,000	3-10-2105	FRANCHISE-CASCADE NATURAL	150,000	-----	-----
110,191	109,539	123,683	3-10-2106	WATER INLIEU OF FRANCHISE	139,515	-----	-----
52,460	51,842	54,113	3-10-2107	WASTEWATER INLIEU FRANCHS	61,039	-----	-----
5,433	5,412	5,491	3-10-2108	RECLAIMED WATER INLIEU OF	5,491	-----	-----
25,664	24,076	28,273	3-10-2203	HANGAR RENT	28,273	-----	-----
5,697	5,908	5,900	3-10-2206	GROUND LEASES	5,900	-----	-----
41,134	40,291	35,000	3-10-2207	MISC REVENUE	40,000	-----	-----
6,646	8,726	7,000	3-10-2209	AIRPORT GAS TAX	7,000	-----	-----
13,203	13,051	11,000	3-10-2700	STATE CIGARETTE TAX	12,000	-----	-----
142,470	142,059	130,000	3-10-2800	STATE LIQUOR TAX	145,000	-----	-----
95,713	91,926	92,000	3-10-2900	STATE REVENUE SHARING	105,000	-----	-----
2,000	-----	-----	3-10-4101	DUII GRANT	-----	-----	-----
-----	20,000	36,500	3-10-4299	SRO GRANT/5J PAYMENT	49,020	-----	-----
7,500	-----	-----	3-10-4362	CIS RISK MGMT GRANT	-----	-----	-----
-----	1,000	-----	3-10-4369	VETERAN'S CEMETERY DON	-----	-----	-----
-----	12,000	12,000	3-10-4371	CLG GRANT PROJECTS	-----	-----	-----
-----	25,387	41,667	3-10-4375	COPS GRANT - SRO	27,083	-----	-----
-----	-----	286,000	3-10-4376	IND PARK LAND SALE	-----	-----	-----
-----	1,000	-----	3-10-4377	DONATIONS-PUBLIC ART	-----	-----	-----
-----	8,740	-----	3-10-4378	HISTORIC CEMETERY GRANT	-----	-----	-----
2,000	2,400	-----	3-10-4379	GRANT - FIRE/EMS TRAINING	-----	-----	-----
-----	15,000	-----	3-10-4380	OCF GRANT-LAMP REPAIRS	-----	-----	-----
7,000	-----	-----	3-10-5716	TRANSFER FROM CDBG 166	-----	-----	-----
339,202	313,049	474,863	3-10-7001	ADMIN SVCS INDIRECT COST	565,688	-----	-----
-----	-----	134,863	3-10-7002	ADM SVCS INDIRECT RESERVE	185,688	-----	-----
-----	-----	33,000	3-10-7104	ECONOMIC DEV SUPPORT	48,000	-----	-----
-----	-----	-----	3-10-7107	PUBLIC SAFETY UTILITY FEE	306,000	-----	-----
2,284,425	2,395,760	2,379,655	3-10-9900	CURRENT YEARS TAXES	2,494,169	-----	-----
6,311,424	6,297,125	6,486,436	T O T A L	DEPT 100 R E V E N U E S	6,209,174	-----	-----

General Fund - 101
Administration -101

This department provides direction and guidance to all departments of the City to accommodate the policy objectives of City Council. It provides administrative, legal, accounting, personnel administration and budgeting services.

It also includes the County dispatch contract, City Council stipends, City Hall janitorial services, building maintenance, electricity, the audit, insurance expenses, community participation costs, contingency and unappropriated ending fund balance.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAINING AND TRAVEL	5,500	5,500	This amount includes training and travel for staff including the City Manager and members of Council.
5-20-0204	LOCAL MEETINGS	500	500	This includes the cost of all local meetings.
5-20-0206	BUILDING MAINTENANCE	8,000	8,000	Includes the cost for annual elevator maintenance, lighting, carpet cleaning, etc.
5-20-0214	LEGAL COSTS	30,000	15,000	This decrease is due to the union contracts all being renegotiated in 2016-17.
5-20-0218	PROPERTY/WEED ABATEMENT	6,000	6,000	This line includes the cost to enforce the City's property maintenance ordinance. These costs are billed to property owners and remain as liens on the property until paid.
5-20-0220	DUES AND FEES	18,500	21,000	Funds are used for dues to the League of Oregon Cities, the Local Government Personnel Institute, and the Oregon Municipal Finance Officers' Association and for pertinent newspaper subscriptions, personnel employment law updates, accounting texts, bank fees, permits, merchant credit card charges, and other miscellaneous dues and fees.
5-20-0222	DISPATCH CONTRACT	315,000	350,000	This line item is for the County dispatch services for police, fire, and public works. The increase is due to the rising costs of the dispatch center for personnel and equipment.
5-20-0223	CONTRACTED SERVICES	22,000	18,000	This includes City Hall janitorial services, building maintenance, facilitators, muni-code updates, records preservation and DEQ required methane gas monitoring at the old landfill site. The reduction is due to methane gas monitoring costing less than anticipated.
5-20-0242	INFORMATION TECHNOLOGY	35,000	38,000	This includes information technology costs including the City's financial software; timekeeping software; the Granicus system; electronic lien software; computer, server and software maintenance and replacement and website hosting internet.

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BUDGET DOCUMENT

101-GENERAL FUND
101-ADMINISTRATIVE SERVICES
-- HISTORICAL DATA --
2014-2015 2015-2016

YEAR 2017-2018

ADOPTED
2016-2017

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

1,050	1,055	1,050	5-10-0100	CITY COUNCIL PAY	1,050	-----	-----
90,900	92,557	98,004	5-10-0101	CITY MANAGER	98,004	-----	-----
76,323	78,475	79,380	5-10-0102	FINANCE DIRECTOR	80,970	-----	-----
40,046	41,436	41,108	5-10-0105	HUMAN RESOURCES/RECORDER	44,549	-----	-----
36,644	34,578	15,159	5-10-0107	MGMT ASSISTANT	15,367	-----	-----
40,296	41,082	25,823	5-10-0109	AR SPEC-CASHIER	27,245	-----	-----
43,764	45,233	45,777	5-10-0110	ACCOUNTING TECHNICIAN	46,462	-----	-----
6,071	8,584	10,000	5-10-0112	PUBLIC WORKS WAGES	7,500	-----	-----
1,901	-----	-----	5-10-0113	PART TIME LABOR	-----	-----	-----
88	89	500	5-10-0114	OVERTIME	500	-----	-----
25,616	27,022	25,117	5-10-0115	SOCIAL SECURITY	25,711	-----	-----
65,534	59,580	69,023	5-10-0116	PUBLIC EMPLOYEES RETIREME	80,917	-----	-----
1,075	1,043	952	5-10-0117	WORKERS' COMPENSATION INS	611	-----	-----
88,619	95,337	91,617	5-10-0118	HEALTH INSURANCE	91,343	-----	-----
2,150	1,947	2,290	5-10-0122	EMPLOYEE BENEFITS	1,944	-----	-----
10,774	8,624	7,500	5-10-0124	COMPENSATION SELLS	7,500	-----	-----
5,451	12,864	-----	5-10-0127	PAYOUT AT TERMINATION	5,000	-----	-----
536,302	549,506	513,300		TOTAL PERSONNEL SERVICES	534,673		
6.00	6.10	4.88		TOTAL FTE'S	4.88		

MATERIALS & SERVICES

3,863	3,587	4,000	5-20-0201	TELEPHONE	4,000	-----	-----
8,467	9,563	11,000	5-20-0202	ELECTRIC POWER	11,000	-----	-----
5,028	5,622	5,500	5-20-0203	TRAINING & TRAVEL	5,500	-----	-----
835	269	500	5-20-0204	LOCAL MEETINGS	500	-----	-----
107	-----	-----	5-20-0205	EQUIPMENT MAINTENANCE	-----	-----	-----
9,753	8,022	8,000	5-20-0206	BUILDING MAINTENANCE	8,000	-----	-----
6,469	4,462	4,000	5-20-0207	GROUND MAINTENANCE	4,000	-----	-----
828	379	1,000	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500	-----	-----
4,799	3,950	4,500	5-20-0212	COPY MACHINE SUPPLIES	5,000	-----	-----
14,290	12,190	14,000	5-20-0213	AUDIT/FINANCIAL CONSULTIN	14,000	-----	-----
75,989	35,109	30,000	5-20-0214	LEGAL COSTS	15,000	-----	-----
8,048	9,138	8,250	5-20-0215	OFFICE SUPPLIES	7,000	-----	-----
1,600	2,163	6,000	5-20-0218	PROPERTY/WEED ABATEMENT	6,000	-----	-----
17,791	18,863	18,500	5-20-0220	DUES AND FEES	21,000	-----	-----
345,000	330,000	315,000	5-20-0222	DISPATCH CONTRACT	350,000	-----	-----
16,070	21,975	22,000	5-20-0223	CONTRACTED SERVICES	18,000	-----	-----
-----	-----	-----	5-20-0224	EQUIP MAINT/REPLACE	450	-----	-----
1,522	16,757	1,500	5-20-0225	PERSONNEL RECRUITMENT	1,500	-----	-----
12,989	19,535	17,706	5-20-0228	INSURANCE	17,650	-----	-----
1,649	549	750	5-20-0231	VEHICLE FUEL AND MAINT	350	-----	-----
1,779	2,810	2,000	5-20-0238	OPERATING SUPPLIES	2,000	-----	-----
32,398	44,825	35,000	5-20-0242	INFORMATION TECHNOLOGY	38,000	-----	-----
1,734	1,202	1,500	5-20-0244	POSTAGE	2,000	-----	-----
-----	-----	1,500	5-20-0250	SAFETY INCENTIVES	1,000	-----	-----

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BUDGET DOCUMENT

101-GENERAL FUND
101-ADMINISTRATIVE SERVICES

YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
1,119	1,022	1,200	5-20-0252	HEATING FUEL	1,200		
484			5-20-0255	TECHNICAL SERVICES			
		500	5-20-0263	TREE CITY USA-ARBOR DAY			
	460	500	5-20-0300	EQUIP/FURNITURE-NONCAP	500		
572,611	552,452	514,406		TOTAL MATERIALS & SERVICES	534,150		
CAPITAL OUTLAY							
17,500	6,000		5-40-0415	CLG PROJECTS			
15,240			5-40-0416	CITY HALL ENTRANCE ADA			
		24,000	5-40-0417	CITY HALL FOUNDATION/HBC			
		10,000	5-40-0418	CITY HALL HVAC SYSTEM			
32,740	6,000	34,000		TOTAL CAPITAL OUTLAY			
TRANSFERS							
20,000	20,000	20,000	5-60-0112	TRANS TO FIRE RESERVE			
7,500	15,000	7,500	5-60-0162	TRANS TO 162 FAA MATCH			
56,000	55,500	46,000	5-60-0178	TRANS TO GOLF COURSE FUND	30,000		
10,000	105,000		5-60-0182	TRANS TO SAMO SWIM 115			
36,200			5-60-0660	TRANSFER TO LAMP			
9,000	8,000	4,500	5-60-0662	TRANS TO PLAYGROUND IMP	2,000		
36,429			5-60-0663	TRANS TO EQUIPMENT FUND			
980			5-60-0664	TRANS TO LID FUND			
6,000	4,000	4,000	5-60-0665	TRANS TO TREE CITY FUND	2,000		
7,000	5,000		5-60-0666	TRANS TO GOLF CAPITAL PRJ			
20,000			5-60-0667	TRANS TO J. SCHMITZ FUND			
209,109	212,500	82,000		TOTAL TRANSFERS	34,000		
CONTINGENCY							
		100,000	5-70-0501	CONTINGENCY	100,000		
		100,000		TOTAL CONTINGENCY	100,000		
UEFB							
		822,556	5-90-0701	UNAPPROPRIATED END FB	556,872		
		822,556		TOTAL UEFB	556,872		
1,350,762	1,320,458	2,066,262		TOTAL DEPT 101 EXPENSES	1,759,695		

General Fund - 101
Police Department -102

The positions budgeted this year in the police department are:

- ◆ 1 Chief of Police
- ◆ 1 Lieutenant
- ◆ 2 Sergeants
- ◆ 9 Patrol Officers
- ◆ 1 Detective
- ◆ 1 School Resource Officer
- ◆ 1 Code Enforcement Officer
- ◆ 0.469 part-time Evidence Technician
- ◆ 1 Public Safety Clerk

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0114	OVERTIME	45,000	50,000	This line is used for regular and training overtime. Overtime allows the police department to maintain minimum staffing for community and officer safety. This includes overtime incurred for community events, court, major crimes, etc. The increase in 2017-18 is based on year end projections and foreseeable needs, primarily with narcotics investigations.
5-20-0203	TRAINING AND TRAVEL	8,000	10,000	This line is used for expenses such as training tuition costs, lodging costs, and meal costs while at training, and the travel expenses to get to and from training. Due to the demography of Oregon, most training opportunities are located in the Willamette Valley, increasing the total cost. Besides liability costs, necessitating continued high level training, DPSST also requires a minimum of 84 training hours every three years for certified officers. The increase is based on year-end projections and the increasing cost associated with trainings.
5-20-0204	POLICY DEVELOPMENT	2,450	3,360	The Department adopted the Lexipol policy manual, which has greatly increased our professional standards. For the requested, budgeted amount, Lexipol will provide legislative updates as they become effective. The increase in 2017-18 is based on an actual renewal notice provided by Lexipol.
5-20-0206	BUILDING MAINTENANCE	5,500	5,500	This line is used to assist with maintenance of the Police Department building and any repair of the proximity card access system. It also includes funds to pay for HVAC maintenance, janitorial services, toiletries and garbage service at the Police building.
5-20-0220	DUES AND FEES	1,500	1,500	The Department maintains professional association and certification fees, range fees, legal updates, and professional journals. These costs include \$500 for IACP Net, which is a valuable resource to identify new legislation, grants, trainings, procedures and plans.
5-20-0245	GENERAL SUPPLIES/ EQUIPMENT	41,500	12,500	This line is used to purchase items such as ammunition, targets, road safety flares, vehicle and officer safety equipment, field notebooks, law books, etc. The 2016-17 budget amount includes a one-time purchase of body cameras for each officer, the charging system, the docking system for downloads, the redacting software and the data storage infrastructure to meet state guidelines on retention.

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 101-GENERAL FUND
 102-POLICE DEPT

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
77,333	79,652	80,172	5-10-0102	CHIEF OF POLICE	81,774	-----	-----
63,525	66,754	69,184	5-10-0104	LIEUTENANT	77,369	-----	-----
-----	47,881	58,456	5-10-0105	SCHOOL RESOURCE OFFICER	60,408	-----	-----
126,334	138,632	145,776	5-10-0106	SERGEANTS	149,400	-----	-----
545,144	536,821	580,889	5-10-0107	PATROL OFFICERS	615,606	-----	-----
33,110	35,956	37,350	5-10-0108	CODE ENFORCE 1 FTE	39,000	-----	-----
13,895	18,675	17,799	5-10-0109	EVIDENCE TECH	18,124	-----	-----
24,832	26,058	33,440	5-10-0110	PUBLIC SAFETY CLRK	34,109	-----	-----
938	400	-----	5-10-0113	PART TIME POLICE LABOR	-----	-----	-----
54,305	60,361	45,000	5-10-0114	OVERTIME	50,000	-----	-----
72,897	78,863	84,635	5-10-0115	SOCIAL SECURITY	89,625	-----	-----
174,499	227,802	245,066	5-10-0116	PUBLIC EMPLOYEES RETIREME	306,229	-----	-----
31,666	28,627	32,049	5-10-0117	WORKERS' COMPENSATION INS	24,787	-----	-----
219,222	268,988	320,711	5-10-0118	HEALTH INSURANCE	316,571	-----	-----
23,028	3,822	4,000	5-10-0120	UNEMPLOYMENT	-----	-----	-----
735	1,045	780	5-10-0122	EMPLOYEE BENEFITS	780	-----	-----
33,002	31,036	32,500	5-10-0124	COMPENSATION SELLS	40,000	-----	-----
17,292	18,726	-----	5-10-0127	PAUOUT AT TERMINATION	-----	-----	-----
3,859	6,933	5,000	5-10-0137	SHOP/PUBLIC WORKS LABOR	5,000	-----	-----
22,259	-----	-----	5-10-0139	USERRA-PERS ACTIVE DUTY	-----	-----	-----
1,537,875	1,677,032	1,792,807		TOTAL PERSONNEL SERVICES	1,908,782	-----	-----
16.13	17.22	17.47		TOTAL FTE'S	17.47	-----	-----
MATERIALS & SERVICES							
9,066	9,377	8,800	5-20-0201	TELEPHONE	9,500	-----	-----
5,761	5,720	6,000	5-20-0202	ELECTRIC POWER	6,500	-----	-----
9,681	8,357	8,000	5-20-0203	TRAINING & TRAVEL	10,000	-----	-----
2,450	2,450	2,450	5-20-0204	POLICY DEVELOPMENT	3,360	-----	-----
1,132	1,409	1,450	5-20-0205	EQUIPMENT MAINTENANCE	1,750	-----	-----
6,922	7,090	5,500	5-20-0206	BUILDING MAINTENANCE	5,500	-----	-----
-----	688	500	5-20-0207	GROUND MAINTENANCE	1,000	-----	-----
1,251	1,679	3,000	5-20-0210	LAUNDRY & CLEANING	3,000	-----	-----
732	2,951	2,000	5-20-0211	PRINTING & ADVERTISING	2,000	-----	-----
1,465	1,086	2,000	5-20-0212	COPY MACHINE EXPENDITURES	2,000	-----	-----
3,602	2,874	3,000	5-20-0215	OFFICE SUPPLIES	3,000	-----	-----
13,515	15,335	12,000	5-20-0216	VEHICLE SUPPLIES	12,000	-----	-----
1,400	2,081	1,500	5-20-0220	DUES AND FEES	1,500	-----	-----
2,098	1,993	1,800	5-20-0223	CONTRACTED SERVICES	1,800	-----	-----
37,041	55,710	50,493	5-20-0228	INSURANCE	50,335	-----	-----
26,951	19,896	30,000	5-20-0231	GASOLINE & OIL	25,000	-----	-----
8,585	7,952	10,500	5-20-0239	ANIMAL CONTROL EXPENSE	10,000	-----	-----
3,489	5,973	5,500	5-20-0242	INFORMATION TECHNOLOGY	7,150	-----	-----
559	577	750	5-20-0244	POSTAGE	850	-----	-----
9,038	21,273	41,500	5-20-0245	GENERAL SUPPLIES/EQUIP	12,500	-----	-----
560	415	500	5-20-0249	INVESTIGATIONS	500	-----	-----

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0259	UNIFORM REPLACEMENT	14,000	11,000	The department pays to replace uniforms, duty gear, name plates and patches for officers as needed due to normal wear and tear. BCPD has a contractual obligation to pay each officer belonging to the Baker City Police Association a \$200 duty boot allowance, every other year. The boot allowance was provided in 2016-17. Therefore, the boot allowance is not budgeted in 2017-18.

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 BIJEAN
 101-GENERAL FUND
 102-POLICE DEPT

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED					
2014-2015	2015-2016	2016-2017	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
258	187	500	5-20-0251	TRAFFIC ENFORCEMENT	500	-----	-----
3,428	3,508	4,000	5-20-0252	HEATING FUEL	4,000	-----	-----
8,198	18,851	14,000	5-20-0259	UNIFORM REPLACEMENT	11,000	-----	-----
937	346	1,000	5-20-0260	DRUG ENFORCEMENT	1,000	-----	-----
2,225	2,752	2,000	5-20-0261	PROPERTY/EVIDENCE COSTS	2,000	-----	-----
169	466	750	5-20-0262	COMMUN POLICING/RESERVE	1,500	-----	-----
160,513	200,996	219,493		TOTAL MATERIALS & SERVICES	189,245		
CAPITAL OUTLAY							
19,755	32,576	-----	5-40-0301	POLICE CAR	-----	-----	-----
19,755	32,576			TOTAL CAPITAL OUTLAY			
1,718,143	1,910,604	2,012,300	T O T A L	DEPT 102 E X P E N S E S	2,098,027		

General Fund -101
 Fire Department -103

The positions budgeted this year in the fire department are:

- ◆ 1 Fire Chief
- ◆ 3 Assistant Chiefs
- ◆ 3 Lieutenants
- ◆ 7 Firefighters

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0111	OVERTIME	65,000	85,000	This account is for overtime for EMS responses and fires. Due to a 3.2% increase in call volume annually the department will continue to see increases in overtime unless additional firefighters are hired through the SAFER grant.
5-20-0203	TRAINING AND TRAVEL	12,000	12,000	Used to pay for training costs to maintain certifications and skills.
5-20-0204	VEHICLE MAINTENANCE	15,000	12,500	Used for the maintenance and repair of fire and EMS vehicles. The decrease is due to tire replacement done in FY16-17 that will not be required in FY17-18.
5-20-0205	EQUIPMENT MAINTENANCE	10,000	10,000	Used for maintenance and repair of fire and EMS Equipment, as well as OSHA mandated equipment testing. Gurneys, defibrillators and other EMS equipment require significant ongoing repairs and maintenance.
5-20-0220	DUES AND FEES	4,000	4,000	Pays for EMT recertification, ambulance licensing, memberships in OVFA, IAFC, OFCA, and District 13 Training publications. The City now utilizes Lexipol policies which promotes the department's professional standards.
5-20-0221	EQUIPMENT SUPPLIES	10,000	11,000	This account is used to pay for replacement fire equipment, personal protective equipment, hose and small tools.
5-20-0223	CONTRACTED SERVICES	58,000	18,000	OSHA respiratory evaluations, physician advisor, employee vaccinations, exposure program, cot maintenance, EKG monitor maintenance and certification, biohazard management and printing charges (billing slips, burn permits etc.). In 2017-18, the fire department will return the ambulance billing back to the city to optimize revenues and reduce expenditures.
5-20-0231	GASOLINE AND OIL	15,000	11,000	Gasoline, diesel and oil/fluids for fire and EMS vehicles. Projected costs are reduced to bring spending in line with historical expenditures.
5-20-0260	EMS SUPPLIES	26,000	24,000	Pays for EMS supplies, small equipment (non-capital purchases) and medications.

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 101-GENERAL FUND
 103-FIRE DEPT

BUDGET DOCUMENT

YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
174,334	199,450	207,288	5-10-0101	ASSISTANT CHIEFS	211,435	-----	-----
74,746	75,169	76,830	5-10-0102	FIRE CHIEF	76,068	-----	-----
202,269	190,782	198,848	5-10-0105	LIEUTENANTS	204,467	-----	-----
16,350	17,963	24,000	5-10-0106	PAID "VOLUNTEERS"	24,000	-----	-----
326,196	370,097	408,640	5-10-0107	FIREFIGHTERS	380,580	-----	-----
61,738	80,711	65,000	5-10-0111	OVERTIME	85,000	-----	-----
5,002	5,555	5,000	5-10-0112	PUBLIC WORKS LABOR	5,000	-----	-----
63,815	69,401	76,342	5-10-0115	SOCIAL SECURITY	76,414	-----	-----
165,120	205,700	220,339	5-10-0116	PUBLIC EMPLOYEES RETIREME	264,774	-----	-----
37,373	39,635	49,951	5-10-0117	WORKERS' COMPENSATION INS	37,515	-----	-----
190,308	243,382	278,385	5-10-0118	HEALTH INSURANCE	265,727	-----	-----
1,568	1,805	2,025	5-10-0122	EMPLOYEE BENEFITS	2,025	-----	-----
5,996	9,964	10,300	5-10-0124	COMPENSATION SELLS	10,300	-----	-----
3,758	-----	-----	5-10-0127	PAYOUT AT TERMINATION	-----	-----	-----
1,328,573	1,509,614	1,622,948		TOTAL PERSONNEL SERVICES	1,643,305	-----	-----
13.00	13.00	14.00		TOTAL FTE'S	13.00	-----	-----
MATERIALS & SERVICES							
4,992	4,684	4,750	5-20-0201	TELEPHONE	4,500	-----	-----
8,881	9,914	12,000	5-20-0202	ELECTRIC POWER	10,000	-----	-----
13,320	7,397	12,000	5-20-0203	TRAINING & TRAVEL	12,000	-----	-----
13,969	15,185	15,000	5-20-0204	VEHICLE MAINTENANCE	12,500	-----	-----
6,983	6,788	10,000	5-20-0205	EQUIPMENT MAINTENANCE	10,000	-----	-----
7,959	6,529	8,500	5-20-0206	BUILDING MAINTENANCE	7,000	-----	-----
19	-----	-----	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	200	-----	-----
959	1,028	1,000	5-20-0212	COPY MACHINE RENTAL	1,000	-----	-----
1,428	1,445	1,500	5-20-0215	OFFICE SUPPLIES	1,250	-----	-----
-----	-----	-----	5-20-0216	VEHICLE SUPPLIES	-----	-----	-----
4,075	1,033	4,000	5-20-0220	DUES AND FEES	4,000	-----	-----
8,233	11,267	10,000	5-20-0221	EQUIPMENT SUPPLIES	11,000	-----	-----
8,900	10,896	58,000	5-20-0223	CONTRACTED SERVICES	18,000	-----	-----
17,511	26,337	23,871	5-20-0228	INSURANCE	23,796	-----	-----
12,886	10,976	15,000	5-20-0231	GASOLINE & OIL	11,000	-----	-----
4,355	2,568	2,000	5-20-0235	AMBULANCE REFUNDS	4,000	-----	-----
1,126	1,559	1,255	5-20-0242	INFORMATION TECHNOLOGY	2,500	-----	-----
975	898	500	5-20-0244	POSTAGE	500	-----	-----
22,169	6,628	8,000	5-20-0245	GENERAL SUPPLIES	7,500	-----	-----
2,012	1,269	2,000	5-20-0248	FIRE PREVENTION SUPPLIES	1,000	-----	-----
887	816	1,200	5-20-0252	HEATING FUEL	1,000	-----	-----
6,331	6,143	6,500	5-20-0259	UNIFORM REPLACEMENT	6,500	-----	-----
22,233	25,873	26,000	5-20-0260	E.M.S. SUPPLIES	24,000	-----	-----
264	321	500	5-20-0262	AMBULANCE TRAVEL	500	-----	-----
170,467	159,554	223,576		TOTAL MATERIALS & SERVICES	173,746	-----	-----
1,499,040	1,669,168	1,846,524		T O T A L D E P T 1 0 3 E X P E N S E S	1,817,051	-----	-----

General Fund - 101
 Cemetery Department - 104

A contractor maintains the cemetery and opens and closes graves, mows the lawns, trims, waters, cares for the mausoleum and more. Administrative staff arrange for burials with funeral directors and those wishing to select a gravesite. The cemetery revenues come from opening/closing fees, plot and perpetual care sales, and interest earnings from John Schmitz Trust and Mount Hope Trust Funds.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0206	BUILDING MAINTENANCE	10,000	5,000	The 2016-17 budget line item included reroofing and residing the cemetery office which is expected to be completed by June 30, 2017. The 2017-2018 budget line item includes painting and other maintenance needs that may arise.
5-20-0223	CONTRACTED SERVICES	131,000	135,000	This line item is used to pay the contractor working at the cemetery and for irrigation and other repairs. The increase is due to a contract increase allowed once in their 3 year contract for 2.8% or CPI-W for March. It also includes \$5,000 for the care and removal of trees.

5/08/17
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 BIJEAN
 101-GENERAL FUND
 104-CEMETERY DEPT

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
	1,207	21,000	5-10-0101	PUBLIC WORKS WAGES	22,050		
6,207	6,128		5-10-0103	CEMETERY/PARK SUPERVISOR			
	62		5-10-0106	SPECIALIST II			
46			5-10-0107	EQUIPMENT OPERATOR I			
96			5-10-0108	UTILITY WORKER			
8,898	5,749		5-10-0109	SPECIALIST I			
			5-10-0113	PART-TIME LABOR			
624	502		5-10-0114	OVERTIME			
1,144	1,006		5-10-0115	SOCIAL SECURITY			
3,478	3,048		5-10-0116	PUBLIC EMPLOYEES RETIREME			
272	333		5-10-0117	WORKERS' COMPENSATION INS			
3,418	3,706		5-10-0118	HEALTH INSURANCE			
36	36		5-10-0122	EMPLOYEE BENEFITS			
24,219	21,677	21,000	TOTAL PERSONNEL SERVICES		22,050		
MATERIALS & SERVICES							
3,079	2,438	3,000	5-20-0202	ELECTRIC POWER	3,500		
1,333	27,663	10,000	5-20-0206	BUILDING MAINTENANCE	5,000		
11,053	11,616	6,000	5-20-0207	GROUND MAINTENANCE	6,000		
174		250	5-20-0215	OFFICE SUPPLIES	300		
596		1,000	5-20-0220	DUES AND FEES	100		
103,495	89,136	131,000	5-20-0223	CONTRACTED SERVICES	135,000		
727	650	630	5-20-0224	EQUIP MAINT/REPLACE	1,262		
1,283	1,930	1,749	5-20-0228	INSURANCE	1,744		
2,023	3,420	4,000	5-20-0235	REFUNDS-IOOF,MASONS,OTHER	4,000		
381	101	500	5-20-0238	MISC. TOOLS & SUPPLIES	500		
	607	2,500	5-20-0246	VENDOR MATERIAL	2,500		
24	11	500	5-20-0247	STORES MATERIAL	500		
332	328	500	5-20-0252	HEATING FUEL	500		
124,500	137,900	161,629	TOTAL MATERIALS & SERVICES		160,906		
148,719	159,577	182,629	TOTAL DEPT 104 EXPENSES		182,956		

General Fund -101
Parks Department -105

A contractor waters, mows, trims and generally maintains the parks. There are several small parks around the city. The main parks are Geiser-Pollman, Samo Swim, Central Park, South Baker, Riverpark and Cedar Acres.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0207	GROUND MAINTENANCE	6,000	6,000	These funds are used for fertilizer, irrigation repairs and other maintenance. This line also includes \$2,500 for the mitigation of hazardous trees.
5-20-0223	CONTRACTED SERVICES	62,500	67,500	These funds are for the contractor for lawn care and landscape services in all City owned parks and LAMP pathway. The increase is due in part to a contract increase allowed once in their 3 year contract for 2.8% or CPI-W for March.
5-40-0300	LAMP/PARK IMPROVEMENTS	35,000	12,000	Included in this 2017-18 budget line is approximately \$1,000 for maintenance of the LAMP pathway including root cuts, asphalt repair, fog seal, sidewalk repair, and other parks related maintenance needs. Also, included is an \$11,000 Local Government Grant Program (LGGP) grant match to install a restroom on the LAMP pathway at the workout station.

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 101-GENERAL FUND
 105-PARK DEPT

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
	1,786	18,900	5-10-0101	PUBLIC WORK WAGES	19,845		
6,511	6,258		5-10-0103	CEMETERY/PARK SUPERVISOR			
1,147	1,245		5-10-0104	EQUIPMENT OPERATOR II			
406	531		5-10-0106	SPECIALIST II			
935	210		5-10-0107	EQUIPMENT OPERATOR I			
1,088	1,294		5-10-0108	UTILITY WORKER			
1,707	513		5-10-0109	SPECIALIST I			
108			5-10-0113	PART TIME LABOR			
	118		5-10-0114	OVERTIME			
849	878		5-10-0115	SOCIAL SECURITY			
2,369	2,371		5-10-0116	PUBLIC EMPLOYEES RETIREME			
289	276		5-10-0117	WORKERS' COMPENSATION INS			
2,722	3,416		5-10-0118	HEALTH INSURANCE			
36	36		5-10-0122	EMPLOYEE BENEFITS			
18,167	18,932	18,900	TOTAL PERSONNEL SERVICES		19,845		
MATERIALS & SERVICES							
2,651	2,930	2,500	5-20-0202	ELECTRIC POWER	3,000		
106	1,100	1,000	5-20-0203	TRAVEL & TRAINING	1,000		
858	617	2,000	5-20-0206	BUILDING MAINTENANCE	2,000		
5,833	12,044	6,000	5-20-0207	GROUND MAINTENANCE	6,000		
	10	25	5-20-0220	DUES AND FEES	25		
63,555	49,809	62,500	5-20-0223	CONTRACTED SERVICES	67,500		
1,272	1,357	1,323	5-20-0224	EQUIP MAINT/REPLACE	1,989		
485	730	661	5-20-0228	INSURANCE	659		
656	445	500	5-20-0238	OPERATING SUPPLIES	500		
385	1,542	5,000	5-20-0246	VENDOR MATERIAL	4,000		
54	223	1,000	5-20-0247	STORES MATERIAL	1,000		
473	15	1,000	5-20-0266	VANDALISM	1,000		
	19	4,400	5-20-0300	PICNIC TABLES	2,000		
76,328	70,841	87,909	TOTAL MATERIALS & SERVICES		90,673		
CAPITAL OUTLAY							
	6,910	35,000	5-40-0300	LAMP/PARK IMPROVEMENTS	12,000		
	6,910	35,000	TOTAL CAPITAL OUTLAY		12,000		
94,495	96,683	141,809	TOTAL DEPT 105 EXPENSES		122,518		

General Fund -101
 Airport Department -106

The City owns the airport and the airport's fixed base operator (FBO) handles all air operations. The airport maintenance is performed by public works crews and will be overseen by the new facility specialist. The Public Works Director oversees planning, hanger rental, grant administration and major projects.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0207	GROUND MAINTENANCE	2,500	2,500	These funds pay for weed abatement and herbicide purchases.
5-20-0223	CONTRACTED SERVICES	22,500	22,500	This line is used for the FBO contract
5-20-0228	INSURANCE	8,439	6,676	This line includes the cost for airport liability, equipment and building insurance. The above ground storage tank insurance will be purchased for a two year period again in 2018-19.
5-20-0246	VENDOR MATERIAL	2,000	2,000	Includes necessary supplies for building, lighting and ground maintenance.

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 BIJEAN
 101-GENERAL FUND
 106-AIRPORT DEPT

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
	546	6,500	5-10-0101	PUBLIC WORKS WAGES	7,000		
1,088	102		5-10-0103	SUPERVISOR			
498			5-10-0104	EQUIPMENT OPERATOR II			
1,363	1,046		5-10-0106	SPECIALIST II			
1,500	35		5-10-0107	EQUIPMENT OPERATOR I			
2,192	557		5-10-0108	UTILITY WORKER			
133			5-10-0109	SPECIALIST I			
67			5-10-0113	PART TIME LABOR			
			5-10-0114	OVERTIME			
489	161		5-10-0115	SOCIAL SECURITY			
1,108	348		5-10-0116	PUBLIC EMPLOYEES RETIREME			
261	86		5-10-0117	WORKERS' COMPENSATION INS			
1,736	661		5-10-0118	HEALTH INSURANCE			
10,435	3,542	6,500	TOTAL PERSONNEL SERVICES		7,000		
MATERIALS & SERVICES							
3,793	4,576	4,000	5-20-0202	ELECTRIC POWER	4,200		
	247		5-20-0203	TRAINING & TRAVEL			
907	115	1,500	5-20-0205	EQUIPMENT MAINTENANCE	1,500		
1,239	5,876	7,500	5-20-0206	BUILDING MAINTENANCE	5,000		
	2,236	2,500	5-20-0207	GROUND MAINTENANCE	2,500		
2,644	113	2,500	5-20-0209	LIGHTING MAINTENANCE	2,500		
15		2,500	5-20-0219	RUNWAY MAINTENANCE	2,500		
136	75	500	5-20-0220	DUES AND FEES	500		
23,367	22,746	22,500	5-20-0223	CONTRACTED SERVICES	22,500		
1,901	645	1,184	5-20-0224	EQUIP MAINT/REPLACE	1,275		
7,370	7,097	8,439	5-20-0228	INSURANCE	6,676		
161			5-20-0235	REFUNDS			
	36	500	5-20-0238	OPERATING SUPPLIES	500		
6	8		5-20-0244	POSTAGE			
293	12	2,000	5-20-0246	VENDOR MATERIAL	2,000		
41,832	43,782	55,623	TOTAL MATERIALS & SERVICES		51,651		
CAPITAL OUTLAY							
5,369			5-40-0410	ELECTRICAL TRANSFORMER			
5,369			TOTAL CAPITAL OUTLAY				
57,636	47,324	62,123	TOTAL DEPT 106 EXPENSES		58,651		

General Fund -101
Planning Department -109

The Planning budget is mostly comprised of contracted services which will be paid directly to Baker County for a portion of the City/County Planner position.

The remainder of the expenses will be used for public works labor as they provide City Surveyor review of plats and general Technical assistance.

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 BIJEAN
 101-GENERAL FUND
 109-PLANNING DEPT

BUDGET DOCUMENT

YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
29			5-10-0103	PLANNING DIRECTOR			
463	690	1,500	5-10-0112	PUBLIC WORKS LABOR	1,500		
36	51		5-10-0115	SOCIAL SECURITY			
109	162		5-10-0116	PUBLIC EMPLOYEES RETIREME			
14	23		5-10-0117	WORKERS' COMPENSATION INS			
102	167		5-10-0118	HEALTH INSURANCE			
753	1,093	1,500	TOTAL PERSONNEL SERVICES		1,500		
MATERIALS & SERVICES							
60,000	60,000	60,000	5-20-0223	CONTRACTED SERVICES	60,000		
			5-20-0244	POSTAGE			
60,000	60,000	60,000	TOTAL MATERIALS & SERVICES		60,000		
60,753	61,093	61,500	TOTAL DEPT 109 EXPENSES		61,500		

General Fund -101
 Hydro Electric Plant Department -111

The Hydroelectric Plant is located with the reservoirs at the Water Treatment Facility. It generates electricity from the water flowing down the hill from the mountain line. The electricity is purchased by Idaho Power and the revenue is credited to the General Fund. The City uses OTEC's distribution system to transport power to Idaho Power. The City pays OTEC a monthly transmission fee for this service. Other expenditures occur as a result of unexpected breakdowns at the Hydroelectric Plant or for routine maintenance.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0220	DUES AND FEES	500	500	These funds are used for the annual renewal of the City's State permit.
5-20-0223	CONTRACTED SERVICES	6,000	6,000	The majority of this line item will be used to pay OTEC for the use of its distribution system to transport the electricity to Idaho Power.

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 101-GENERAL FUND
 111-HYDRO ELECTRIC PLANT DEPT
 -- HISTORICAL DATA --
 2014-2015 2015-2016

BUDGET DOCUMENT

YEAR 2017-2018

		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
326	225	1,500	5-10-0101	PUBLIC WORKS WAGES	1,500	-----	-----
525	757	-----	5-10-0106	SPECIALIST II	-----	-----	-----
59	-----	-----	5-10-0114	OVERTIME	-----	-----	-----
65	67	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
121	161	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
33	35	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
212	260	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
1,341	1,505	1,500	TOTAL PERSONNEL SERVICES		1,500		
MATERIALS & SERVICES							
11	-----	250	5-20-0206	BUILDING MAINTENANCE	250	-----	-----
481	488	500	5-20-0220	DUES AND FEES	500	-----	-----
1,102	15,672	6,000	5-20-0223	CONTRACTED SERVICES	6,000	-----	-----
16	24	21	5-20-0228	INSURANCE	21	-----	-----
220	4,009	1,000	5-20-0246	VENDOR MATERIAL	1,000	-----	-----
1,830	20,193	7,771	TOTAL MATERIALS & SERVICES		7,771		
CAPITAL OUTLAY							
13,400	-----	-----	5-40-0401	ELECTRICAL EQUIPMENT	-----	-----	-----
13,400			TOTAL CAPITAL OUTLAY				
16,571	21,698	9,271	TOTAL DEPT 111 EXPENSES		9,271		

General Fund - 101
 Community Development Department - 114

The personnel budget includes a 0.75 fte Community Developer and an allocation for public work's personnel for community events.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	12,500	1,500	The City uses these funds to pay for contracted services related to community development. In 2016-17, this line item included grant writing and Historic Baker City \$5,000 for event coordination.
5-20-0301	PUBLIC ART PURCHASE	4,000	2,000	These funds will be used for art projects designated by the Public Arts Committee.

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 101-GENERAL FUND
 114-COMMUNITY DEVELOPMENT DPT
 -- HISTORICAL DATA --
 2014-2015 2015-2016

BUDGET DOCUMENT

YEAR 2017-2018

		ADOPTED 2016-2017	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
PERSONNEL SERVICES							
7,249	7,241	12,000	5-10-0101	COMMUN DEV PUBLIC WORKS	10,000	-----	-----
-----	-----	45,477	5-10-0110	COMMUN DEVELOPMENT	46,100	-----	-----
368	297	-----	5-10-0114	OVERTIME	-----	-----	-----
558	545	3,479	5-10-0115	SOCIAL SECURITY	4,292	-----	-----
1,334	1,292	10,914	5-10-0116	PUBLIC EMPLOYEES RETIREME	15,683	-----	-----
316	316	127	5-10-0117	WORKERS' COMPENSATION INS	420	-----	-----
1,703	1,957	15,521	5-10-0118	HEALTH INSURANCE	19,510	-----	-----
11,528	11,648	87,518		TOTAL PERSONNEL SERVICES	96,005		
		.75		TOTAL FTE'S	.75		
MATERIALS & SERVICES							
-----	275	-----	5-20-0203	TRAINING & TRAVEL	-----	-----	-----
-----	-----	-----	5-20-0215	OFFICE SUPPLIES	-----	-----	-----
11,145	12,941	12,500	5-20-0220	DUES AND FEES	-----	-----	-----
623	255	-----	5-20-0223	CONTRACTED SERVICES	1,500	-----	-----
42	41	-----	5-20-0238	OPERATING SUPPLIES	-----	-----	-----
1,300	1,000	4,000	5-20-0244	POSTAGE	-----	-----	-----
			5-20-0301	PUBLIC ART	2,000	-----	-----
13,110	14,512	16,500		TOTAL MATERIALS & SERVICES	3,500		
24,638	26,160	104,018		T O T A L DEPT 114 E X P E N S E S	99,505		
6,311,424	6,297,125	6,486,436		T O T A L FUND 101 R E V E N U E S	6,209,174		
3,469,193	3,794,549	4,065,973		TOTAL PERSONNEL SERVICES	4,234,660		
1,221,191	1,260,230	1,346,907		TOTAL MATERIALS & SERVICES	1,271,642		
71,264	45,486	69,000		TOTAL CAPITAL OUTLAY	12,000		
309,109	212,500	82,000		TOTAL TRANSFERS	34,000		
		100,000		TOTAL CONTINGENCY	100,000		
		822,556		TOTAL UEFB	556,872		
4,970,757	5,312,765	6,486,436		T O T A L FUND 101 E X P E N S E S	6,209,174		
35.13	36.32	37.10		T O T A L FUND 101 F T E ' S	36.10		

STREET FUND

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 BIJEAN
 102-STATE TAX STREET FUND
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
R E V E N U E S							
651,545	848,465	1,021,770	3-01-0101	BEGINNING WORKING CAPITAL	1,062,895	-----	-----
22,325	20,288	23,412	3-10-0200	PRIOR YEARS TAXES	23,412	-----	-----
571,178	585,055	585,000	3-10-0300	STATE GAS TAX	595,000	-----	-----
13,285	14,790	13,000	3-10-0900	INCIDENTAL SALES	13,000	-----	-----
3,586	5,965	3,500	3-10-1200	INTEREST	3,500	-----	-----
633	576	691	3-10-2001	OREGON ST REIMBURSED POWE	691	-----	-----
105,368	107,013	109,474	3-10-2800	SURFACE TRANS PROJECT	222,276	-----	-----
-----	-----	200	3-10-3700	REFUNDS	200	-----	-----
-----	-----	10,000	3-10-5715	TRANSFER FR SIDEWALK FUND	60,000	-----	-----
534,872	560,940	557,133	3-10-9900	CURRENT YEARS TAXES	583,944	-----	-----
1,902,792	2,143,092	2,324,180	T O T A L DEPT 100 R E V E N U E S		2,564,918		

State Tax Street Fund - 102
 Maintenance Department - 201

The maintenance department primarily maintains streets, street sweeping, street signs, and striping, patching, curb repairs, cross drain repairs, crack filling, etc.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	456,000	478,800	Additional labor is needed to keep up with street maintenance activities. Please note the ftes are noted in the public works fund by each employee's home fund not by the actual labor allocation.
5-20-0246	VENDOR MATERIAL	30,000	31,340	This line is for crack fill materials and other materials.
5-20-0247	STORES MATERIAL	20,000	25,000	Certain vendor materials are purchased from Central Stores, which accounts for Public Works inventory.
5-20-0300	SMALL EQUIPMENT	2,500	2,500	This funding is for various small equipment needs throughout the year.

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 BIJEAN
 102-STATE TAX STREET FUND
 201-STS MAINTENANCE

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
	2,960	434,559	5-10-0101	WAGES/BENEFITS	460,190		
25,668	26,256		5-10-0102	DIRECTOR OF PUBLIC WORKS			
57,396	54,590		5-10-0103	SUPERVISOR/ENGINEER			
5,215	5,166		5-10-0104	EQUIPMENT OPERATOR II			
48,820	56,219		5-10-0106	SPECIALIST II			
14,378	8,503		5-10-0107	EQUIPMENT OPERATOR I			
26,701	33,774		5-10-0108	UTILITY WORKER			
36,165	33,376		5-10-0109	SPECIALIST/TECH ENGINEER			
	10,945		5-10-0110	PW SECRETARY (.2 FTE)			
7,913	8,804	12,000	5-10-0113	PART-TIME LABOR	12,000		
219	566	1,500	5-10-0114	OVERTIME	1,500		
16,299	17,645	1,339	5-10-0115	SOCIAL SECURITY	1,186		
44,111	46,867	1,320	5-10-0116	PUBLIC EMPLOYEES RETIREME	1,007		
7,816	8,100	1,282	5-10-0117	WORKERS' COMPENSATION INS	918		
46,741	65,132		5-10-0118	HEALTH INSURANCE			
441	340	500	5-10-0122	EMPLOYEE BENEFITS	500		
		1,500	5-10-0124	COMPENSATION SELLS	1,500		
		2,000	5-10-0126	PAYOUT AT TERMINATION			
	957		5-10-0127	PAYOUT AT TERMINATION			
337,883	380,200	456,000		TOTAL PERSONNEL SERVICES	478,801		
3.60	3.98	2.98		TOTAL FTE'S	2.98		
MATERIALS & SERVICES							
1,273	1,215	1,300	5-20-0201	TELEPHONE	1,300		
1,339	2,149	2,000	5-20-0203	TRAINING & TRAVEL	2,000		
21		300	5-20-0204	LOCAL MEETINGS	300		
604	903	2,000	5-20-0205	EQUIPMENT MAINTENANCE	2,000		
103			5-20-0207	GROUND MAINT			
1,158	1,443	1,450	5-20-0210	LAUNDRY & CLEANING	1,450		
	216	200	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	200		
915	1,061	1,600	5-20-0212	COPY MACHINE SUPPLIES	1,000		
1,700	1,700	1,700	5-20-0213	AUDIT	1,700		
121	64	100	5-20-0215	OFFICE SUPPLIES	100		
183	267	1,500	5-20-0220	DUES AND FEES	1,500		
11,238	19,763	115,000	5-20-0223	CONTRACTED SERVICES	126,152		
146,011	163,455	197,722	5-20-0224	EQUIP MAINT/REPLACE	212,568		
5,116	7,694	6,974	5-20-0228	INSURANCE	6,952		
	35		5-20-0231	GASOLINE & OIL			
50			5-20-0235	REFUNDS			
4,080	2,359	2,500	5-20-0238	OPERATING SUPPLIES	2,500		
2,995	3,233	13,500	5-20-0242	INFORMATION TECHNOLOGY	13,500		
25,130	23,535	30,000	5-20-0246	VENDOR MATERIAL	31,340		
10,752	15,891	20,000	5-20-0247	STORES MATERIAL	25,000		
	412	200	5-20-0262	COMMUNITY SERVICE	200		
42,586	52,829	73,663	5-20-0270	ADMIN SERVICES INDIRECT C	80,173		

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 102-STATE TAX STREET FUND
 201-STS MAINTENANCE

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
2,393	6,549	2,500	5-20-0300	SMALL EQUIPMENT	2,500	-----	-----
257,768	304,773	474,209		TOTAL MATERIALS & SERVICES	512,435		
CAPITAL OUTLAY							
-----	-----	-----	5-40-0356	LARGE FORMAT PRINTER-SPLT	10,000	-----	-----
18,654	-----	-----	5-40-0370	ASPHALT BED FOR DUMP TRK	-----	-----	-----
-----	23,982	-----	5-40-0371	RUBBER TRACK BACKHOE	-----	-----	-----
-----	8,290	-----	5-40-0372	CONVEYOR ATTACHMENT	-----	-----	-----
18,654	32,272			TOTAL CAPITAL OUTLAY	10,000		
CONTINGENCY							
-----	-----	-----	5-70-0501	OPERATING CONTINGENCY	150,000	-----	-----
				TOTAL CONTINGENCY	150,000		
UEFB							
-----	-----	97,349	5-90-0702	UEFB	117,457	-----	-----
-----	-----	-----	5-90-0704	UEFB - OVERLAY RESERVE	200,000	-----	-----
		97,349		TOTAL UEFB	317,457		
614,305	717,245	1,027,558	T O T A L D E P T 2 0 1 E X P E N S E S		1,468,693		

Street Fund -102
Storm Water Department - 202

This department is responsible for any required construction, maintenance or rehabilitation of the storm water collection system. The Operations Supervisor (Tom Fisk) oversees the department. The Storm Water department's primary function is to maintain the Storm water drainage system for the City's streets. The work is primarily cleaning the system.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	27,000	5,000	The majority of this line item reflects the cost of cured in place pipe (CIPP) lining of storm mains. No CIPP is budgeted for 2017-18.

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BUDGET DOCUMENT

102-STATE TAX STREET FUND
202-STORM WATER MAINTENANCE
-- HISTORICAL DATA --
2014-2015 2015-2016

YEAR 2017-2018

ADOPTED
2016-2017

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

1,063	3,381	76,536	5-10-0101	WAGES/BENEFITS	80,404	-----	-----
1,753	1,558	-----	5-10-0103	SUPERVISOR	-----	-----	-----
1,442	532	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
6,128	1,412	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
6,105	5,471	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
2,740	1,808	-----	5-10-0109	SPECIALIST I	-----	-----	-----
427	345	500	5-10-0113	PART-TIME LABOR	500	-----	-----
22	-----	-----	5-10-0114	OVERTIME	-----	-----	-----
1,442	1,051	38	5-10-0115	SOCIAL SECURITY	38	-----	-----
3,883	2,412	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
837	600	42	5-10-0117	WORKERS' COMPENSATION INS	30	-----	-----
5,566	4,367	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----

31,408 22,937 77,116 TOTAL PERSONNEL SERVICES 80,972

MATERIALS & SERVICES

160	160	75	5-20-0210	LAUNDRY & CLEANING	75	-----	-----
41,437	16,293	160	5-20-0213	AUDIT	160	-----	-----
9,680	7,070	27,000	5-20-0223	CONTRACTED SERVICES	5,000	-----	-----
467	702	23,767	5-20-0224	EQUIP MAINT/REPLACE	24,956	-----	-----
161	-----	637	5-20-0228	INSURANCE	635	-----	-----
3,134	1,733	-----	5-20-0238	OPERATING SUPPLIES	-----	-----	-----
1,963	1,023	10,000	5-20-0246	VENDOR MATERIAL	7,500	-----	-----
6,808	2,387	7,500	5-20-0247	STORES MATERIAL	5,000	-----	-----
		12,578	5-20-0270	ADMN. SERVICES INDIRECT C	10,938	-----	-----

63,810 29,368 81,717 TOTAL MATERIALS & SERVICES 54,264

95,218 52,305 158,833 T O T A L DEPT 202 E X P E N S E S 135,236

Street Fund -102
 Preventative Maintenance - 203

The goal of this department is to get the maximum life from our streets by doing fog sealing, chip sealing, and overlays. This department was originally funded by a 5-year street maintenance levy for \$350,000, and now is funded by 18.47% of the permanent tax rate. The City will receive State Surface Transportation Improvement Program (STIP) funds of \$222,276 which may be used for both overlay and chip seal projects.

This budget follows the council adopted "2017 Pavement Management Plan."

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	327,500	400,000	This expenditure line covers the costs of chip seal oil application and other portions of surface treatments done by outside contractors. The 2017 pavement management plan includes a full depth reclamation and asphalt paving project on Auburn Avenue as well as a chip seal to various selected city streets.

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102-STATE TAX STREET FUND
203-STS PREVENTATIVE MAINT
-- HISTORICAL DATA --
2014-2015 2015-2016

BUDGET DOCUMENT

YEAR 2017-2018

ADOPTED
2016-2017

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

2014-2015	2015-2016	ADOPTED 2016-2017	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		174,094	5-10-0101	WAGES/BENEFITS	183,230		
3,080	4,021		5-10-0103	SUPERVISOR			
2,800	1,258		5-10-0104	EQUIPMENT OPERATOR II			
1,942	8,155		5-10-0106	SPECIALIST II			
3,497	781		5-10-0107	EQUIPMENT OPERATOR I			
3,505	4,566		5-10-0108	UTILITY WORKER			
9,543	12,721		5-10-0109	SPECIALIST I			
1,744	1,726	5,000	5-10-0113	PART TIME LABOR	5,000		
646	216	500	5-10-0114	OVERTIME	500		
1,963	2,435	421	5-10-0115	SOCIAL SECURITY	421		
4,907	5,494	120	5-10-0116	PUBLIC EMPLOYEES RETIREME	144		
972	1,223	455	5-10-0117	WORKERS' COMPENSATION INS	326		
5,769	12,047		5-10-0118	HEALTH INSURANCE			
40,368	54,643	180,590		TOTAL PERSONNEL SERVICES	189,621		

MATERIALS & SERVICES

	131	500	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500		
955	955	955	5-20-0213	AUDIT	955		
			5-20-0220	DUES & FEES			
163,057	80,494	327,500	5-20-0223	CONTRACTED SERVICES	400,000		
14,314	19,377	64,037	5-20-0224	EQUIP MAINT/REPLACE	67,239		
1,428	2,148	1,947	5-20-0228	INSURANCE	1,941		
86	185	500	5-20-0238	OPERATING SUPPLIES	500		
10,672	594	30,000	5-20-0246	VENDOR MATERIAL	10,000		
5,091	21,375	35,000	5-20-0247	STORES MATERIAL	25,000		
18,170	15,112	55,128	5-20-0270	ADMN. SERVICES INDIRECT C	61,226		
213,773	140,371	515,567		TOTAL MATERIALS & SERVICES	567,361		
254,141	195,014	696,157		T O T A L DEPT 203 E X P E N S E S	756,982		

State Tax Street Fund -102
 Street Lighting Department - 204

The Street Light Department pays for the street light power, all street light repairs, light bulb replacements and the placement of new streetlights for the improvement of traffic safety.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0202	ELECTRIC POWER	57,000	65,000	The cost of power to operate the street lights is by far the greatest expense in this department and it continues to rise.
5-20-0223	CONTRACTED SERVICES	1,000	1,000	We occasionally have OTEC and/or electricians do required repairs.
5-20-0246	VENDOR MATERIALS	1,500	1,500	This line is to pay for replacing burned out bulbs, photo eyes and reflectors and to replace damaged light poles these replacement parts are purchased by outside vendors.
5-20-0247	STORES MATERIAL	4,500	4,500	This line is to pay for replacing burned out bulbs, photo eyes and reflectors and to replace damaged light poles these replacement parts are kept on hand and are purchased from the City's Central Stores Fund.
5-40-0302	NEW STREET LIGHTS	2,500	2,500	This line allows for installation of new lights as needed.
5-40-0303	NEW LED ST LIGHTS	5,000	5,000	This line item reflects a new program to pilot LED street lights in an effort to save on future power costs.

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 102-STATE TAX STREET FUND
 204-STREET LIGHTING DEPT

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
401	232	9,895	5-10-0101	WAGES/BENEFITS	10,390	-----	-----
-----	318	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
1,850	1,694	-----	5-10-0106	SPECIALIST II	-----	-----	-----
531	82	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
88	530	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
10	137	-----	5-10-0113	PART TIME LABOR	-----	-----	-----
-----	75	-----	5-10-0114	OVERTIME	-----	-----	-----
214	224	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
601	681	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
120	118	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
562	626	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
4,377	4,717	9,895	TOTAL PERSONNEL SERVICES		10,390	-----	-----
MATERIALS & SERVICES							
52,660	60,476	57,000	5-20-0202	ELECTRIC POWER	65,000	-----	-----
-----	48	-----	5-20-0203	TRAVEL & TRAINING	-----	-----	-----
215	215	215	5-20-0213	AUDIT	215	-----	-----
-----	314	1,000	5-20-0223	CONTRACTED SERVICES	1,000	-----	-----
1,167	1,255	2,639	5-20-0224	EQUIP MAINT/REPLACE	2,771	-----	-----
108	162	147	5-20-0228	INSURANCE	146	-----	-----
2,682	1,289	1,500	5-20-0246	VENDOR MATERIAL	1,500	-----	-----
4,542	3,425	4,500	5-20-0247	STORES MATERIAL	4,500	-----	-----
5,063	6,039	6,613	5-20-0270	ADMN. SERVICES INDIRECT C	7,526	-----	-----
66,437	73,223	73,614	TOTAL MATERIALS & SERVICES		82,658	-----	-----
CAPITAL OUTLAY							
2,776	4,279	2,500	5-40-0302	NEW STREET LIGHTS	2,500	-----	-----
-----	-----	5,000	5-40-0303	NEW LED ST LIGHTS	5,000	-----	-----
2,776	4,279	7,500	TOTAL CAPITAL OUTLAY		7,500	-----	-----
73,590	82,219	91,009	TOTAL DEPT 204 EXPENSES		100,548	-----	-----

Street Fund - 102
Snow & Ice Control Department - 205

Snow and Ice Control money is used for snow plowing, street sanding, salt applications, and snow removal if necessary. This is a very difficult budget to prepare because we never know what the winter will bring. The Operations Supervisor (Tom Fisk) oversees this department.

Staying within this budget is very weather dependent. The budget is sufficient to continue normal practices in an average year.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	39,914	41,910	This budget line reflects a year with average snowfall.

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 102-STATE TAX STREET FUND
 205-SNOW & ICE CONTROL

BUDGET DOCUMENT

YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
2,482	5,609	164,215	5-10-0101	WAGES/BENEFITS	41,198	-----	-----
145	653	-----	5-10-0103	SUPERVISOR	-----	-----	-----
208	1,008	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
92	525	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
176	2,227	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
722	1,721	-----	5-10-0109	SPECIALIST I	-----	-----	-----
201	718	500	5-10-0114	OVERTIME	500	-----	-----
295	893	38	5-10-0115	SOCIAL SECURITY	38	-----	-----
837	2,523	120	5-10-0116	PUBLIC EMPLOYEES RETIREME	144	-----	-----
188	491	41	5-10-0117	WORKERS' COMPENSATION INS	30	-----	-----
870	3,507	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
6,216	19,875	164,914	TOTAL PERSONNEL SERVICES		41,910		
MATERIALS & SERVICES							
160	160	160	5-20-0213	AUDIT	160	-----	-----
-----	-----	-----	5-20-0223	CONTRACTED SERVICES	-----	-----	-----
6,148	19,657	164,475	5-20-0224	EQUIP MAINT/REPLACE	41,449	-----	-----
601	904	820	5-20-0228	INSURANCE	817	-----	-----
76	60	400	5-20-0238	OPERATING SUPPLIES	400	-----	-----
-----	1,135	2,000	5-20-0246	VENDOR MATERIAL	2,000	-----	-----
1,609	2,086	2,500	5-20-0247	STORES MATERIAL	2,500	-----	-----
1,140	3,686	7,333	5-20-0270	ADMIN SERVICES INDIRECT C	7,853	-----	-----
9,734	27,688	177,688	TOTAL MATERIALS & SERVICES		55,179		
15,950	47,563	342,602	TOTAL DEPT 205 EXPENSES		97,089		

Street Fund - 102
Street Construction – 209

This budget includes misc. projects that come up throughout the year such as curb replacement, alley, driveway, and cross drain replacements.

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 102-STATE TAX STREET FUND
 209-STREET CONSTRUCTION

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
E X P E N S E S							
PERSONNEL SERVICES							
66	214	2,553	5-10-0101	WAGES	2,681	-----	-----
277	-----	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
77	22	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
31	17	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
89	43	-----	5-10-0116	PERS	-----	-----	-----
16	4	-----	5-10-0117	WORKER'S COMPENSATION INS	-----	-----	-----
104	62	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
660	362	2,553	TOTAL PERSONNEL SERVICES		2,681		
MATERIALS & SERVICES							
-----	500	1,000	5-20-0223	CONTRACTED SERVICES	1,000	-----	-----
210	115	812	5-20-0224	EQUIP MAINT/REPLACE	853	-----	-----
89	134	121	5-20-0228	INSURANCE	121	-----	-----
-----	-----	200	5-20-0238	OPERATING SUPPLIES	200	-----	-----
90	-----	1,200	5-20-0246	VENDOR MATERIAL	500	-----	-----
-----	-----	1,500	5-20-0247	STORES MATERIAL	500	-----	-----
81	93	635	5-20-0270	ADMIN SERVICES INDIRECT C	515	-----	-----
470	842	5,468	TOTAL MATERIALS & SERVICES		3,689		
1,130	1,204	8,021	TOTAL DEPT 209 EXPENSES		6,370		
1,902,792	2,143,092	2,324,180	TOTAL FUND 102 REVENUES		2,564,918		
420,912	482,734	891,068	TOTAL PERSONNEL SERVICES		804,375		
611,992	576,265	1,328,263	TOTAL MATERIALS & SERVICES		1,275,586		
21,430	36,551	7,500	TOTAL CAPITAL OUTLAY		17,500		
			TOTAL TRANSFERS				
			TOTAL CONTINGENCY		150,000		
		97,349	TOTAL UEFB		317,457		
1,054,334	1,095,550	2,324,180	TOTAL FUND 102 EXPENSES		2,564,918		
3.60	3.98	2.98	TOTAL FUND 102 FTE'S		2.98		

WATER FUND

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 104-WATER UTILITY FUND
 100-REVENUE

BUDGET DOCUMENT

YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED					
2014-2015	2015-2016	2016-2017	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
R E V E N U E S							
907,994	1,380,595	1,934,507	3-01-0101	BEGINNING WORKING CAPITAL	2,364,185	-----	-----
16,556	9,580	7,500	3-10-0200	COLLECTION OF NEW METERS	7,500	-----	-----
13,000	13,000	13,000	3-10-0300	BILLING CHARGE-FUND 105	13,000	-----	-----
20,847	11,074	6,000	3-10-0400	MAIN CHARGE	6,000	-----	-----
21,090	181,203	6,000	3-10-0900	INCIDENTAL SALES	12,000	-----	-----
3,000	3,000	3,000	3-10-1001	RENT OF CITY PROPERTY	3,000	-----	-----
6,036	10,670	6,000	3-10-1200	INCOME FROM INVESTMENT	20,000	-----	-----
19,925	75	-----	3-10-1999	IFA GRANT- FAC PLAN	-----	-----	-----
2,000,000	-----	-----	3-10-2000	SAFE DRINKING WATER LOAN	-----	-----	-----
18,581	20,000	-----	3-10-2001	IFA FRGIVBLE PRIN-FAC PLN	-----	-----	-----
2,231,602	2,190,786	2,473,664	3-10-3001	COLLECTION OF WATER SALES	2,790,293	-----	-----
30,000	-----	-----	3-10-3003	WATERSHED MGMT PLN GRANT	-----	-----	-----
5,288,631	3,819,983	4,449,671	T O T A L DEPT 100 R E V E N U E S		5,215,978		

Water Utility Fund - 104

The Maintenance Department - 401

This department accounts for the upkeep of the water collection, treatment and distribution system. The maintenance activities include valve exercising, meter maintenance, back flow prevention, chlorinating, ultraviolet treatment, water quality monitoring and reporting, main line repairs, watershed maintenance and operation. Employees budgeted in this department also do billings, collections and water meter reading. The unappropriated ending fund balance is set aside for distribution repair, the mountain line replacement and regulatory compliance modifications.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAVEL & TRAINING	6,500	6,500	We have several employees with water treatment and distribution certifications. Continuing education is required to obtain or maintain these certifications.
5-20-0211	PRINTING & ADVERTISING	2,400	2,400	This funding is for advertising for bids and other miscellaneous printing needs including the annual water quality report.
5-20-0220	DUES AND FEES	12,000	10,000	This funding is for membership in the American Waterworks Association, the Pacific NW Pollution Control Association, for software maintenance subscriptions and for the Oregon Health Authority (OHA) fee of \$4,500.
5-20-0222	SPECIAL CONTRACTED SERVICES	32,500	30,000	These funds are used for lab work including testing for new regulatory requirements.
5-20-0223	CONTRACTED SERVICES	71,750	50,000	Funds are used for employee drug tests, commercial driver's license fees, contract engineering, asphalt for patching, water maintenance excavations, watershed fence maintenance, GIS services and other miscellaneous services.
5-20-0242	INFORMATION TECHNOLOGY	32,000	22,000	These funds are used to purchase internet service, upgrade software, repair and replace computers and for financial and departmental software services. In 2016-17, the City switched from billing every other month to every month and the additional costs for the related software changes are no longer included in this budget line item.
5-20-0300	EQUIPMENT PURCHASES	13,000	13,000	These funds are used to purchase small equipment and tools.

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 104-WATER UTILITY FUND
 401-WATER UTILITY MAINT DEPT
 -- HISTORICAL DATA --
 2014-2015 2015-2016

BUDGET DOCUMENT

YEAR 2017-2018

ADOPTED
 2016-2017

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

	12,069	792,439	5-10-0101	WAGES	852,359		
25,754	26,281		5-10-0102	DIRECTOR OF PUBLIC WORKS			
93,044	75,956		5-10-0103	SUPERVISOR/ENGINEER			
38,048	30,395		5-10-0104	EQUIPMENT OPERATOR II			
108,303	160,336		5-10-0106	SPECIALIST II			
54,359	25,179		5-10-0107	EQUIPMENT OPERATOR I			
29,617	36,337		5-10-0108	UTILITY WORKER			
121,002	89,357		5-10-0109	SPECIALIST/TECH ENGINEER			
4,529	10,955		5-10-0110	ADMIN ASSISTANT			
35,380	40,507	38,815	5-10-0112	CASHIER/AR SPECIALIST	36,657		
1,682	4,283	2,500	5-10-0113	PART TIME LABOR	2,500		
12,151	14,435	15,000	5-10-0114	OVERTIME	15,000		
39,007	39,430	4,805	5-10-0115	SOCIAL SECURITY	4,640		
101,057	111,037	11,638	5-10-0116	PUBLIC EMPLOYEES RETIREME	12,399		
14,104	14,643	619	5-10-0117	WORKERS' COMPENSATION INS	438		
122,608	157,193	20,906	5-10-0118	HEALTH INSURANCE	7,890		
1,458	912		5-10-0122	EMPLOYEE BENEFITS			
679	1,630	10,000	5-10-0123	COMPENSATED ABSENCE ACCRL	10,000		
923	10,252	6,500	5-10-0124	COMPENSATION SELLS	6,500		
4,866	5,971		5-10-0126	PAYOUT AT TERMINATION			
808,571	863,978	903,222		TOTAL PERSONNEL SERVICES	948,383		
13.25	13.63	13.63		TOTAL FTE'S	13.63		

MATERIALS & SERVICES

3,101	3,188	3,200	5-20-0201	TELEPHONE	3,500		
53,103	42,660	65,000	5-20-0202	ELECTRIC POWER	45,000		
4,061	6,729	6,500	5-20-0203	TRAINING & TRAVEL	6,500		
653	2,320	3,500	5-20-0205	EQUIPMENT MAINTENANCE	3,500		
2,309	4,361	5,000	5-20-0206	BUILDING MAINTENANCE	7,500		
2,315	6,143	2,500	5-20-0207	GROUND MAINTENANCE	2,500		
1,148	1,280	1,300	5-20-0210	LAUNDRY & CLEANING	1,400		
3,208	1,904	2,400	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	2,400		
2,114	2,538	2,200	5-20-0212	COPY MACHINE SUPPLIES	4,800		
3,715	3,715	3,715	5-20-0213	AUDIT	3,715		
1,626	1,086	3,500	5-20-0215	OFFICE SUPPLIES	3,500		
7,421	9,931	12,000	5-20-0220	DUES AND FEES	10,000		
30,564	31,385	32,500	5-20-0222	SPECIAL CONTRACTED SERVIC	30,000		
50,087	40,814	71,750	5-20-0223	CONTRACTED SERVICES	50,000		
72,729	76,987	90,322	5-20-0224	EQUIP MAINT/REPLACE	103,699		
13,840	20,514	18,593	5-20-0228	INSURANCE	18,535		
10,853	2,063	2,500	5-20-0235	REFUNDS	2,500		
7,567	5,905	5,000	5-20-0238	OPERATING SUPPLIES	5,000		
6,760	8,040	32,000	5-20-0242	INFORMATION TECHNOLOGY	22,000		
14,291	15,356	26,000	5-20-0244	POSTAGE	29,000		
26,060	29,878	27,000	5-20-0246	VENDOR MATERIAL	30,000		

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BIJEAN
104-WATER UTILITY FUND
401-WATER UTILITY MAINT DEPT

BUDGET DOCUMENT
YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
24,955	22,208	22,000	5-20-0247	STORES MATERIAL	30,000	-----	-----
3,275	3,441	5,000	5-20-0252	HEATING FUEL	5,000	-----	-----
-----	-----	300	5-20-0262	COMMUNITY SERVICE	300	-----	-----
5,400	7,954	7,000	5-20-0263	CHLORINE	7,000	-----	-----
90,171	103,165	117,992	5-20-0270	ADMN. SERVICES INDIRECT C	122,877	-----	-----
110,191	109,539	123,683	5-20-0274	INLIEU OF FRANCHISE FEE	139,515	-----	-----
4,461	4,609	5,000	5-20-0294	BANK CHARGES	7,600	-----	-----
6,871	12,385	13,000	5-20-0300	EQUIPMENT PURCHASES	13,000	-----	-----
562,849	580,098	710,455		TOTAL MATERIALS & SERVICES	710,341		
CAPITAL OUTLAY	-----	-----	5-40-0356	LARGE FORMAT PRINTER-SPLT	10,000	-----	-----
4,990	-----	-----	5-40-0371	RESERVOIR HOIST	-----	-----	-----
13,463	-----	-----	5-40-0372	UTV-WATERSHED MAINT	-----	-----	-----
-----	23,982	-----	5-40-0373	RUBBER TRACK BACKHOE	-----	-----	-----
-----	10,475	-----	5-40-0374	WATER TANK-FIRE FIGHTING	-----	-----	-----
18,453	34,457			TOTAL CAPITAL OUTLAY	10,000		
TRANSFERS	-----	-----	5-60-0101	TRANS TO CENTRAL STORES	-----	-----	-----
20,000	-----	-----		TOTAL TRANSFERS			
20,000	-----	200,000	5-70-0501	CONTINGENCY	200,000	-----	-----
CONTINGENCY	-----	200,000		TOTAL CONTINGENCY	200,000		
UEFB	-----	1,563,393	5-90-0701	UEFB (FUTURE PROJECTS)	1,465,450	-----	-----
-----	-----	155,233	5-90-0702	UEFB-SALMON CRK PROP SALE	337,207	-----	-----
		1,718,626		TOTAL UEFB	1,802,657		
1,409,873	1,478,533	3,532,303		T O T A L DEPT 401 E X P E N S E S	3,671,381		

Water Utility Fund - 104

The Water Construction Department - 402

Funds budgeted in this department are used for main line construction (both transmission and distribution lines), ASR well work, and construction of lines requested by developers, contractors, builders, etc.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	300,112	400,000	This line includes equipment rental for the mountain line construction, consulting services for well development and other costs defined in the Public Works Water Capital Plan.
5-20-0246	VENDOR MATERIAL	117,984	575,000	This line item includes the costs for the projects included in the Public Works Water Capital Plan.
5-20-0247	STORES MATERIAL	42,735	48,000	Inventory materials are purchased from Central Stores including pipe in inventory. The increase is explained in contracted services above.
5-50-0422	IFA LOAN PAYMENT-UV SYSTEM	123,690	123,690	This is the annual Infrastructure Financing Authority (IFA) loan payment that is due in December each year on the \$1,750,000 borrowed to construct the Reservoir UV facility in 2014.

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 104-WATER UTILITY FUND
 402-WATER UTILITY CONST DEPT
 -- HISTORICAL DATA --
 2014-2015 2015-2016

BUDGET DOCUMENT

YEAR 2017-2018

	ADOPTED 2016-2017	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S						
PERSONNEL SERVICES						
	209	206,891	5-10-0101 WAGES	217,301		
2,039	1,769		5-10-0103 SUPERVISOR			
5,714	9,456		5-10-0104 EQUIPMENT OPERATOR II			
399	1,972		5-10-0106 SPECIALIST II			
4,764	2,357		5-10-0107 EQUIPMENT OPERATOR I			
2,494	11,878		5-10-0108 UTILITY WORKER			
11,141	8,040		5-10-0109 SPECIALIST I			
189	415	1,000	5-10-0113 PART TIME LABOR	1,000		
744			5-10-0114 OVERTIME			
2,022	2,638	77	5-10-0115 SOCIAL SECURITY	77		
5,265	6,754		5-10-0116 PUBLIC EMPLOYEES RETIREME			
791	993	32	5-10-0117 WORKERS' COMPENSATION INS	23		
6,705	11,058		5-10-0118 HEALTH INSURANCE			
42,267	57,539	208,000	TOTAL PERSONNEL SERVICES	218,401		
MATERIALS & SERVICES						
		200	5-20-0210 LAUNDRY & CLEANING	200		
156			5-20-0211 PRINTING & ADVERTISING			
1,700	4,200	1,700	5-20-0213 AUDIT	1,700		
	468		5-20-0214 LEGAL FEES			
187,071	109,173	300,112	5-20-0223 CONTRACTED SERVICES	400,000		
9,545	13,067	52,000	5-20-0224 EQUIP MAINT/REPLACE	54,600		
3,739	5,623	5,096	5-20-0228 INSURANCE	5,080		
402		2,000	5-20-0235 WATER CONST. REFUNDS	2,000		
495	4,738	1,000	5-20-0238 OPERATING SUPPLIES	1,000		
55			5-20-0242 INFORMATION TECHNOLOGY			
13,630	92,226	117,984	5-20-0246 VENDOR MATERIAL	575,000		
25,381	11,489	42,735	5-20-0247 STORES MATERIAL	48,000		
84,177	25,076	62,851	5-20-0270 ADMN. SERVICES INDIRECT C	114,926		
326,351	266,060	585,678	TOTAL MATERIALS & SERVICES	1,202,506		
CAPITAL OUTLAY						
2,129,547			5-40-0361 RESERVIOR UV TREATMENT			
2,129,547			TOTAL CAPITAL OUTLAY			
DEBT SERVICE						
	130,940	123,690	5-50-0422 IFA LOAN PAYMENT-UV SYS	123,690		
	130,940	123,690	TOTAL DEBT SERVICE	123,690		
3,498,165	454,539	917,368	T O T A L DEPT 402 E X P E N S E S	1,544,597		
5,288,631	3,819,983	4,449,671	T O T A L FUND 104 R E V E N U E S	5,215,978		
850,838	921,517	1,111,222	TOTAL PERSONNEL SERVICES	1,166,784		
889,200	846,158	1,296,133	TOTAL MATERIALS & SERVICES	1,912,847		

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BUDGET DOCUMENT

104-WATER UTILITY FUND
 402-WATER UTILITY CONST DEPT

YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
2,148,000	34,457			TOTAL CAPITAL OUTLAY	10,000		
	130,940	123,690		TOTAL DEBT SERVICE	123,690		
20,000				TOTAL TRANSFERS			
		200,000		TOTAL CONTINGENCY	200,000		
		1,718,626		TOTAL UEFB	1,802,657		
3,908,038	1,933,072	4,449,671		T O T A L F U N D 1 0 4 E X P E N S E S	5,215,978		
13.25	13.63	13.63		T O T A L F U N D 1 0 4 F T E ' S	13.63		

WASTEWATER FUND

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 105-WASTEWATER UTILITY FUND
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2017-2018

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2014-2015	2015-2016	2016-2017					
R E V E N U E S							
886,670	1,027,112	1,097,867	3-01-0101	BEGINNING WORKING CAPITAL	972,910	-----	-----
22,059	17,752	5,000	3-10-0200	WASTEWATER MAIN CHARGE	5,000	-----	-----
25,985	32,330	8,500	3-10-0300	WASTEWATER SERVICE FEES	8,500	-----	-----
59,812	69,132	30,000	3-10-0900	INCIDENTAL SALES	30,000	-----	-----
3,782	3,782	3,782	3-10-1001	RENT OF PROPERTY	3,782	-----	-----
4,669	6,944	6,000	3-10-1200	INTEREST	12,000	-----	-----
-----	-----	-----	3-10-1911	G STREET LID PRINCIPAL	-----	-----	-----
-----	1,679	-----	3-10-2207	MISCELLANEOUS INCOME	-----	-----	-----
705	664	660	3-10-2911	G STREET LID INTEREST	840	-----	-----
1,062,355	1,036,830	1,082,257	3-10-3001	WASTEWATER SERVICE CHARGE	1,220,786	-----	-----
-----	-----	20,000	3-10-3003	TECHNICAL ASSIST GRANT FP	-----	-----	-----
-----	-----	-----	3-10-3004	MASTER PLAN GRANT	30,000	-----	-----
2,066,037	2,196,225	2,254,066	T O T A L	DEPT 100 R E V E N U E S	2,283,818		

Wastewater Utility Fund - 105
Wastewater Maintenance Department - 501

Wastewater Utility Maintenance covers the maintenance and operation of the collection and treatment system. It pays for such things as chlorine, sulfur dioxide, lift station repairs, control maintenance and repairs, lagoon operations including significant testing, manhole maintenance, testing, and water quality monitoring and reporting. Tom Fisk oversees the wastewater collection.

Account	Account Name	2016-17 Budget Amount	2017-18 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAVEL & TRAINING	6,000	6,000	This line covers necessary training and continuing education in order to maintain required certifications.
5-20-0220	DUES AND FEES	10,000	10,000	This line covers memberships in wastewater organizations, DEQ permit fees, professional periodicals, property taxes, certification fees and software maintenance subscriptions.
5-20-0222	SPECIAL CONTRACTED SERVICE	20,000	20,000	This line item is for all of the testing of influent, effluent and river water required by DEQ.
5-20-0223	CONTRACTED SERVICES	25,000	25,000	This line item is for work that is done by outside contractors, including electricians and chemical consultants. The increase includes \$5,000 to provide for a GIS contractor to work on establishment of a GIS system.