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# **City of Baker City**

## **2007-2008**

### **Adopted Budget**

May 14, 2007

To: Mayor Petry, City Councilors and Members of the Budget Committee

Re: 2007-2008 Budget

Dear Committee Members:

Of our annual goals the most common concern is quality economic growth and development. As we review this year's proposed budget we need to keep those goals in mind.

Each Department Director has developed their proposed budget from current and prior year actuals as well as anticipated future revenues and expenditures. The status quo has been to produce a budget where current year revenues will be used to pay for current year expenditures. However, I do not believe that status quo attains our ultimate goal as established by City Council and staff of economic growth and development.

**I. Fund Highlights:**

Following are key fund highlights from the proposed budget:

**General Fund Summary**

We have prepared a budget which uses \$214,043 of the City's \$1,841,853 reserve. That reserve is detailed as follows:

Contingency	\$	300,000
Unappropriated ending fund balance – designated ambulance reserve		25,000
Unappropriated ending fund balance		<u>1,302,810</u>
Total	\$	1,627,810

Our contingency fund to total budgeted expenditure is 6.5% with a total reserve (contingency and UEFB) of 35.6% to total budgeted expenditures. Historically contingency funds have not been significantly utilized.

A portion of those reserves are required to pay for costs (net of revenue we receive) through the receipt of property taxes in November. Below is a chart summarizing the revenue and expenditures through October 31st for the past three years. We have estimated the three-year history of needed cash carry-over and eased concerns related to the above paragraph.

<b>Revenue and Expenditures through October 31<sup>st</sup></b>	<b><u>04-05</u></b>	<b><u>05-06</u></b>	<b><u>06-07</u></b>
Revenue	684,879	647,175	659,179
Expenditures	<u>1,294,483</u>	<u>1,353,469</u>	<u>1,348,278</u>
Deficit - amount we needed reserves to cover	(609,604)	(706,294)	(689,099)

The amount we are proposing to hold in the general fund reserve for specific purposes of establishing an ending cash position of \$1,302,810 is well in excess of current needs for July through October operations while also preserving a reserve for unanticipated expenditures in the future.

### **General Fund Revenue**

This budget includes a 3.5% increase in property taxes, the source of money that finances 42% of our general fund operations. An increase in ambulance and planning fees, approved by the Council earlier in the year, is included in this budget.

### **General Fund Materials and Services**

Materials and services in the general fund are budgeted with only slight increases in utility and insurance costs.

### **Overall Personnel Costs**

This fiscal year (2007-08) will be the third of three-year agreements with our three collective bargaining unit groups. Contracted raises for those groups range from 1-3% and are included in this budget. Raises for the 18.5 non-represented employees have not been budgeted. Instead a 3% set-aside has been included in each fund's budget.

For public works, fire, and non-represented employees, health insurance is budgeted at 13% higher than 2006-07 rates.

PERS rates will be 14.17% for the 2007-08 year. Seventeen employees are in the new OPSRP plan. We budgeted to pay 16.42% on OPSRP Public Safety employees and 13.15% on OPSRP general service employees.

### **Water Fund**

The following page depicts the water capital plan approved by City Council earlier this year. These are significant first steps necessary in making improvements to the existing system that will consume staff time and resources for a number of years. In particular is the modernization and repair of the mountain water line and applying for and receiving our permanent license for operation of the ASR well.

## 5 YEAR WATER CAPITAL PLAN

### Projects currently remaining in Year 1 of last years plan

ITEM #	LOCATION	LENGTH	ESTIMATED COST/FOOT	ESTIMATE	SIZE TYPE	OBJECTIVE
1	Environmental Assessment Little Mill to Elk Creek Settling Tank	15.7 miles		\$150,000		On-going costs associated with either an environmental assessment or legal fees
2	9th Street ('H' to 'K')	1020	\$40.00	\$40,800	8" D.I.	Grid enhancement - Eliminate dead-end line
3	3rd St. (Washington to Broadway)	100	\$53.00	\$5,300	6" D.I.	Eliminate dead-end line
4	Walnut St. (Estes St. south 250')	250	\$53.00	\$13,250	6" D.I.	Eliminate dead-end line
5	ASR Phase II Aquifer Storage and Recovery			\$5,000		Licensing etc.
6	Replace Hydrants		5 @ \$2040	\$10,200		Replace outdated hydrants
7	Water Meter Replacements		300 @ \$87	\$26,100		Replace old meters throughout city
<b>SUBTOTAL</b>				<b>\$250,650.00</b>		
<b>TECHNICAL SERVICES CHARGE</b>				<b>\$25,065.00</b>		
<b>ADMINISTRATIVE CHARGE</b>				<b>\$23,711.49</b>		
<b>TOTAL ESTIMATED COST</b>				<b>\$299,426.49</b>		

These projects have been budgeted along with \$150,000 for an environmental assessment that may be required for our work plans in the watershed pending the results of current litigation. Our ending cash (UEFB and contingency, if unspent) is budgeted at \$1,044,198 for future years' work on the mountain water line.

### Wastewater Fund

The following chart depicts the wastewater capital plan approved by City Council earlier this year.

ITEM #	LOCATION	ESTIMATE	OBJECTIVE
1	Wastewater Lagoon Headwork Improvements*	\$607,000	Improvements include the following: Septic receiving facility, grinder facility, lift station pumps, existing building rehabilitation, electrical building, sampler station, and Parshall Flume
2	Customer Requested Mainline Extensions	\$10,000	Satisfy customer needs
<b>SUBTOTAL</b>		<b>\$617,000.00</b>	
<b>TECHNICAL SERVICES CHARGE</b>		<b>\$30,850.00</b>	
<b>ADMINISTRATIVE CHARGE</b>		<b>\$55,715.10</b>	
<b>TOTAL ESTIMATED COST</b>		<b>\$703,565.10</b>	

This is to be constructed in late summer - 2007.

These projects have been budgeted, along with extra funds for work on a septic receiving station. Our ending cash (UEFB and contingency, if unspent) is budgeted at \$95,321 for future years' work on the wastewater system.

### Street Fund

The following page depicts the street capital plan approved by the Council earlier this year.

<b>RECOMMENDED TREATMENT</b>				
	<b>MILEAGE</b>	<b>SQUARE YARDS</b>	<b>ESTIMATED COST PER SQUARE YARD</b>	<b>TOTAL COST</b>
<b>ASPHALT THIN OVERLAY</b>				
Application	1.35	21,597	10.00	\$211,254.00
Prep, Patch, Shoulder Rock, Etc.	1.35	21,597	1.15	\$ 24,903.00
<b>Asphalt Thin Overlay Sub Total</b>				<b>\$236,157.00</b>
<b>CHIP SEAL</b>				
Application To City Streets		47,500	1.40	\$66,500.00
Prep & Patch City Streets		47,500	0.60	\$28,500.00
<b>Chip Seal Sub Total</b>				<b>\$95,000.00</b>
<b>2007 STREET TREATMENT SUB TOTAL</b>				<b>\$331,157.00</b>
<b>TECHNICAL SERVICES (8%)</b>				\$26,492.56
<b>ADMINISTRATION (8.6%)</b>				\$30,757.86
<b>CONTINGENCY (7%)</b>				\$27,188.52
<b>2007 Street Treatment Total Estimated Cost</b>				<b>\$415,595.94</b>

Funding for the projects in this plan is budgeted in the Street Preventative Maintenance department (102-203). Our un-obligated ending fund balance is budgeted at \$237,661 for future years' work on the street system.

### Equipment Fund

We will continue to collect funds to repair, fuel, maintain and replace our equipment from other public works funds. We will transfer an amount to this fund that has historically been transferred. We are budgeting adequate funds to maintain the fleet, and are budgeting to spend \$121,000 on five new/replacement equipment items.

### Other Public Works Projects

Funds are budgeted to continue work on the LAMP III project. Costs (\$455,000) for design and property acquisition have been anticipated. Also budgeted is \$580,475 for the Elkhorn Industrial Park in the Street Fund which is funded entirely with grant funds.

## **II. Budget Summary and Strategic Overview:**

### Personnel:

As will be described, the 2007-2008 budget proposal is an investment in professionals. It is also a statement of strategic planning for city staff agendas and goals:

-New City Planner position @\$5,171 Evan MacKenzie to ensure an authentic Baker City through growth.

-New Economic Development Director @ \$4,000 (no impact on this budget) Troy Phillips in conjunction with Jennifer Watkins as Community Development Director to attain quality economic growth.

-New Evidence Room Technician @\$1,124 To free our ordinance control officer to step up code enforcement (dogs, cats, parking, junk cars, etc.).

-New Administrative Assistant @\$2,247 Rebecca "Becky" Fitzpatrick to relieve our Community Development Director of secretarial and city recording duties and support other administrative staff.

Each of these individuals is assuming/will assume roles designed to speed the progress of our development and economic growth. For instance, Becky Fitzpatrick, our Administrative Assistant, will significantly improve the performance of Community Development and the city staff. These intrinsic improvements of time and energy will enhance our abilities to pursue state, federal and other agency funding.

-New Police Officer @ \$3,408 "TBA" to control crime at our current reasonable levels, reduce overtime payments, and most importantly to create a proactive rather than reactive force.

An additional police officer is being budgeted. Currently the city is paying significant overtime expenses; our police chief is filling in for lieutenant; lieutenant for sergeant; and on down the line. This is an inefficient use of our police investment.

Additional police officer impact:

<u>Effect</u>	<u>Financial or Economic Development impact</u>
Reduces Overtime	More efficient dollars spent
Increases average officers to 1.6/1,000 people	Prevents crime
Reduces stress/increases training	Human resource investment improvement
Keeps Baker crime free	Invites economic development
Officer Backup	Avoids liability, potential tragic death of officers

One of Baker's best economic tools is its quality of life: our low crime rate. Per the Department of Justice (Bureau of Statistics) a city our size averages 2.1 officers per 1,000 people. Baker City Police Department is currently at 1.5. After an additional officer is added, we will be at 1.6/1,000. Officer visibility is the major crime prevention tactic, if not the best.

**Investment Policy:**

Staff policy is not to *spend* money on people and materials. Instead, we will *invest* city revenue based on a risk/return criterion subject to two further tests:

- 1.) Does the investment achieve our established priorities?

2.) Will it meet a match fund or grant application priority?

How will the \$214,000 be reconciled?

- Return on investment in personnel;
- Investment criteria for every dollar spent;
- Reducing significant inefficiencies;
- Expected increase in addressed tax base revenues (primarily from new and renovated housing); and

During the next 13 months we will step up our search for financial inefficiencies and other budgeting improvements to reduce costs. Some account line items being reviewed for cost effectiveness areas:

- YMCA Pool Heater
- Health Insurance Benefits
- Police Department Overtime
- Travel and Training
- Festival/Event Cost Recovery

**Committee Information Enhancements:**

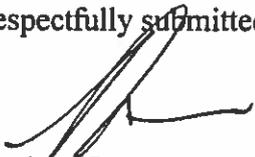
We strongly recommend that this committee meet quarterly on September 19<sup>th</sup>, January 23<sup>rd</sup>, April 23<sup>rd</sup> and May 16, 2008. The three interim meetings would be for informational purposes (non-voting) and designed to bring the committee and the public up to date on our budget process:

- Where staff said the budget would be vs. where it is;
- A budget performance analysis, and
- A cash analysis.

In the interim, a rolling five year budget will be developed that is geared to our economic development and growth. As this financial model speeds or slows, so would our budget. When growth is good, financial projections increase and vice versa.

Your city manager and staff have reviewed each component of this budget proposal. Collectively, we are very confident that as proposed, our budget is an excellent investment of our community's tax support. Your city manager is convinced that this budget will provide a solid foundation for next year's budget.

Respectfully submitted,



Stephen Brocato

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<b>Grand Total</b>	<b>100</b>

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# **Introduction**

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<b>City of Baker City</b>	
<b>07-08 General Fund Proposed Budget Changes and</b>	
<b>Comparison to Current Revenues to Current Expenditures</b>	
<b>07-08 Requested Revenues</b>	<b>Amount</b>
06-07 Adopted Budget	6,305,227
Delete Beginning Working Capital	(2,144,747)
Reduce School District payment for a police office SRO position	(9,207)
Add planning fees to 3/13 fee resolution	10,710
Add to ambulance to \$600,000 re 3/13 fee resolution	25,000
Add to property taxes 3.5%	83,514
Adjust franchise fee payments	52,000
Take away last year's "filler" misc. revenue budget	(40,588)
Add to state revenue sharing due to population and other increases	19,729
Other misc revenue adjustments	10,050
Add to police revenue (2,500 CSO + 3,000 Officers per mo x 80%)	52,845
<b>Total 07-08 Requested Revenue</b>	<b>4,364,533</b>
<b>07-08 Requested Expenditures</b>	
06-07 Adopted Budget	6,305,227
Delete Contingency and Unappropriated Ending Fund Balance	(1,579,946)
Delete non-recurring expenditures	
Transfer to fund D street	(105,000)
Transfer to fund Resort Street	(145,000)
Elkhorn Industrial Plan	(5,000)
Adler Parkway Irrigation System	(10,000)
Grant match fund	(50,000)
City Project fund	(55,000)
Fire department OTO	(20,000)
Police Department OTO	(30,000)
Council Chambers Remodel	(75,000)
Cemetery Improvements	(15,000)
Parks Improvements	(15,000)
Samo needs	(15,000)
Delete transfer to fire equipment reserve for ladder truck match	(22,300)
Delete funds for police cars purchase	(43,000)
Delete transfer to set up police small grants in fund 175	(8,397)
Adjust insurance budget for expected decrease	(2,286)
Adjust copiers budget due to projected expenditures	(2,300)
Adjust heating fuel budget due to expected need	400
Adjust electricity budget due to expected need	1,300
Adjust telephone budget due to expected need	3,500
Update employee salaries, adjust PERS and Workers' Comp rates, add 3% non-rep set aside	109,970
Add 13% to all employee health, dental rates	53,711
Add .4 FTE to Watkins in the General Fund	35,840
Add a Planner	93,934
Add a 0.5 FTE Evidence Tech	24,635
Add a Police Officer	70,317
Wyn's other personal services adds	5,000
Wyn's M&S adds	8,630
Michelle's adds to the cemetery dept.	1,938
Michelle's adds to the parks dept.	1,874
Michelle's adds to the airport dept. (with the FBO still at \$32,000)	8,688
Michelle's adds to the hydro electric dept.	28
Michelle's adds to the Samo dept.	11,251
Jim's add to the fire department	550
Jen's changes to the Administration Dept (mostly Smith Ditch legal)	(10,174)
Jen's changes to the Planning Dept	2,100
Add an admin assistant	48,086
<b>Total 07-08 Requested Expenditures</b>	<b>4,578,576</b>
<b>07-08 Requested Expenditures In Excess of Requested Revenues</b>	<b>(214,043)</b>
<b>07-08 Projected Beginning Working Capital</b>	<b>1,841,853</b>
<b>07-08 Proposed Contingency</b>	<b>300,000</b>
<b>07-08 Proposed Unappropriated Ending Fund Bal - Ambulance Reserve</b>	<b>25,000</b>
<b>07-08 Proposed Unappropriated Ending Fund Balance</b>	<b>1,302,810</b>

## GENERAL LINE ITEM DEFINITIONS

What follows 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 "3-10" series numbers)

**3-01-0101 Beginning Working Capital** – This line represents the funds that are carried over from the previous year. It includes the funds' cash balance, any receivables that the City receives in the first two months of the new year (a rule specific to fund accounting), and is subtracted by any payables due to be paid out of the fund. The actual amount credited to this line is usually not confirmed until after the audit is completed in December of the next fiscal year. This is because adjusting items found during the audit affect this carryover.

**3-10-9900 Current Year's Taxes** – This line is used for the current year's property tax receipts. We estimate that we will receive 3.5% more in 2007-08 than we will in 2006-07.

**3-10-XXXX All Other Revenue Lines** - All other lines specifically describe the revenue being received. The City has over 200 different revenue sources.

### Personal Services (the "5-10" series numbers)

The salary amount is listed for most positions on separate budget lines. In several departments we budget an amount for "wages". This line is to budget for most of the public works employees that work for multiple funds depending on where the need is. Below is a table listing the employees and the amounts budgeted for "wages."

Position	Union	Base	FICA	PERS	Workers' Comp	Health Insurance	Total Cost
PW Director	Non-Union	64,327	4,921	12,319	193	14,170	95,930
Water Supervisor	Non-Union	53,016	4,056	10,693	2,492	10,126	80,383
Street Supervisor	Non-Union	53,016	4,056	10,693	2,062	14,134	83,962
Equip Op II	OPEU	44,808	3,428	9,038	2,106	12,703	72,083
Equip Op II	OPEU	44,808	3,428	9,038	1,743	12,703	71,720
Equip Op II	OPEU	43,836	3,353	8,842	3,770	12,700	72,501
Spec II W Svc	OPEU	41,760	3,195	8,423	1,963	9,044	64,385
Spec II W Plant	OPEU	41,760	3,195	8,423	1,963	9,044	64,385
Spec II E Maint	OPEU	41,760	3,195	8,423	3,591	4,501	61,470
Spec II WW Plant	OPEU	41,760	3,195	8,423	1,624	12,693	67,695
Spec II WW Coll	OPEU	41,760	3,195	8,423	1,624	4,501	59,504
Equip Op I	OPEU	40,236	3,078	8,116	1,891	12,689	66,009
Utility Worker II	OPEU	38,616	2,954	7,395	3,321	12,683	64,970
Utility Worker II	OPEU	37,572	2,874	7,578	1,766	12,680	62,471
Utility Worker II	OPEU	37,572	2,874	7,578	1,462	9,031	58,517
Utility Worker II	OPEU	37,026	2,832	7,090	1,740	12,678	61,368
Utility Worker II	OPEU	37,026	2,832	7,090	1,740	12,678	61,368
Utility Worker II	OPEU	37,026	2,832	7,090	1,440	9,029	57,419
Set Aside for Raises							6,655
		777,685	59,493	154,676	36,492	197,791	1,232,793

## GENERAL LINE ITEM DEFINITIONS

Fund	Department	Account	2007-08 Amount
101	104	5100101	12,154
101	105	5100101	19,096
101	106	5100101	7,000
101	111	5100101	1,432
101	113	5100101	5,150
101	114	5100101	3,214
102	201	5100101	228,593
102	202	5100101	24,234
102	203	5100101	32,196
102	204	5100101	4,919
102	205	5100101	26,209
102	209	5100101	4,902
102	225	5100101	39,206
104	401	5100101	496,780
104	402	5100101	120,830
105	501	5100101	278,044
105	502	5100101	12,689
			1,316,648

The following employer costs are itemized in the budget:

- ◆ **5-10-0115 Social Security** The rate for all City employees is 7.65% of salaries paid. 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 most employees, the rate is budgeted at 20.17% of gross pay; 6% employee pick-up and 14.17% employer paid. The 14.17% rate is our new rate for 07-08 and 08-09. The City has eighteen new employees who are members of the OPSRP system, and we pay 13.15% plus 6%, unless they are public safety employees, then we pay 16.42% plus 6%.
- ◆ **5-10-0117 Workers' Compensation Insurance** Depending on the job position, the City's costs range between less than 1% to over 4% of payroll.
- ◆ **5-10-0118 Health Insurance** This line includes dental, vision and life insurance.
- ◆ **5-10-0122 Employee Benefits** For management employees, this line includes a \$300 annual health club membership fee. This benefit is to replace lost/non-replaceable health insurance benefits for managers that were deducted from the 01-02 budget.
- ◆ **5-10-0123 Compensated Absence Accrual** This line will be used to collect 1% of payroll and accumulate the funds in the payroll service fund. This will fund the City's liability for employees' accrued leave.
- ◆ **5-10-0124 Compensation Sells** – This line will be used when employees sell their leave time.

## GENERAL LINE ITEM DEFINITIONS

### **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, and modem.

**5-20-0203 Travel & Training** 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 current federal standard mileage rate (currently 48.5¢per mile) and meals not to exceed \$30.00 per day.

**5-20-0205 Equipment Maintenance** care/repair/servicing of PCs, typewriters, copiers, printers and the postage machine is covered here.

**5-20-0206 Building Maintenance** items such as bathroom supplies, ballasts, rugs, paper towels, janitorial supplies, painting and keys.

**5-20-0207 Ground Maintenance** costs charged here 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- specific elections, they would be charged to this line.

**5-20-0212 Copy Machine Supplies** covers our paper purchases and usage charges for the copy machines.

**5-20-0213 Audit** this line is used to account for the annual comprehensive financial audit that is conducted each fall.

**5-20-0213 Arbitration and/or Legal Fees** is the cost of providing Legal or Arbitration services related to the three union contracts during negotiation. It is also for other personnel or legal issues that may arise.

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

**5-20-0216 Vehicles Supplies** are supplies for specialty vehicles found in activities like Police, Fire and Public Works Departments.

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

## GENERAL LINE ITEM DEFINITIONS

**5-20-0219 Finance Software Services** is the cost of maintaining the financial software.

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

**5-20-0221 Special Moving Expense** is used to capture the cost to locate new managers and department heads to Baker City.

**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. The funds are collected in the equipment operations and reserve fund and are used both to pay for the City's Shop to perform maintenance and to accumulate a cash balance for replacing the equipment when it no longer serves the City.

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

**5-20-0229 Surety Bonds** as called for in the Charter, the City maintains Surety Bonds on the City Manager and Finance Director.

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

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

**5-20-0235 Refunds** this line is for reimbursing amounts paid for fees charged such as water service connection overpayments and deposits.

**5-20-0239 Animal Control Expense** impound expenses, disposal fees and any other expenses relating to animal control. This is an expense of the Police Department.

**5-20-0240 State Surcharge** includes state surcharge fees for building permits.

**5-20-0244 Postage** includes freight and mailings.

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

**5-200246 Vendor Materials** is used for items purchased from vendors, such as asphalt, tack, traffic paint, sand and gravel.

**5-20-0248 Fire Prevention Supplies** is used for supplying this function of the fire department.

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

## GENERAL LINE ITEM DEFINITIONS

**5-20-0255 Technical Services** is used to charge the work of the City's Technical Services Department. The revenue is credited to the City's internal service fund specifically set up to track the revenue and expenses of this activity (fund 128.) Technical Services performs design, layout, construction engineering, permits, rights-of-way, surveying and planning, as well as underground utility locates. Other services include utility database and mapping, coordination of water hydrant exercising, maintenance of the valve book inventory and cemetery locates for opening/closing of gravesites.

**5-20-0258 Prisoner Expenses** this line is used for police department expenses related to transporting prisoners.

**5-20-0259 Uniform Replacement** covers the cost of uniforms for new officers 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 is a new line to better track 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** relates to special supplies for the Ambulances.

**5-20-0262 Community Policing Costs** to track the City's community policing expenses such as crime prevention supplies, DARE, Halloween and school safety materials.

**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** This line is used by the Fire Department to maintain and retain EMS certifications.

**5-20-0263 Pool Chemicals** are supplies used to maintain the swimming pool water. This line item is found in the Samo Swim Center Department in the General Fund.

**5-20-0263 Chlorine** is used for chlorine purchases in the Water Fund.

**5-20-0265 Baker City Promotions** is an appropriation located in Economic Development within the General Fund. It attempts to keep Baker City in the minds of prospective companies and individuals through a variety of cost-effective promotional activities.

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

## GENERAL LINE ITEM DEFINITIONS

**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 personal services only) for the last complete fiscal year (in this case 2005-06.) Personal services and materials/services are used only because these costs reflect the most administrative effort. The costs of administrative functions is 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 for the 2007-08 that was calculated early in this year's budget process.

## GENERAL LINE ITEM DEFINITIONS

### CALCULATION OF INDIRECT RATE FOR 2007-08 BUDGET PROCESS

#### ADMINISTRATION FUNCTIONS

Fund/Department		Total Personal Services & M/S 05-06 expenditures
Administration	101101	537,424
Other General	101108	140,442
Add City Attorney Position		72,700
Less HBC Pass thru Payments		(36,992)
<b>Total Administrative Costs</b>		<b>713,574</b>

#### ADMINISTRATION RECIPIENTS

Funds/Departments		05-06 Expenditures	Low Effort Items Subtracted	Net
HBC		36,992		36,992
Maintenance of City Assets		32,710		32,710
Police Fire Combine Remodel		46,567		46,567
Police	101102	1,753,889	52,540	1,701,349
Fire	101103	1,219,196	35,000	1,184,196
Cemetery	101104	106,792	73,671	33,121
Parks	101105	50,098	15,938	34,160
Airport	101106	67,914	34,000	33,914
Planning	101109			-
Hydro Plant	101111	5,211		5,211
Samo	101113	37,117		37,117
Economic Development	101114	191,397	75,000	116,397
Street Fund Total	102	1,173,314	62,482	1,110,832
Water Fund Total	104	2,060,959	321,047	1,739,912
Wastewater Fund Total	105	797,865	78,557	719,308
Transient Room Tax	106601	325,637		325,637
Central Stores	107701	211,753		211,753
Equip and Vehicle	108801	674,422	351,063	323,359
Bancroft Bond	110901	136,509	136,509	-
Payroll Service Fund	111906	41,318		41,318
Fire Reserve	112100	-		-
Samo	115151	60,334		60,334
Golf Course	123231	31,257	20,000	11,257
Mt Hope Road Construction	126261	2,134		2,134
Building Dept	101110	289,442		289,442
Tech Services	101112	269,234		269,234
LAMP Out of Stream	160602	1,800		1,800
FAA	162621	17,763		17,763
911	165651	41,460	41,460	-
CDBG	166661	25,720		25,720
Skateboard Park	171695			0
<b>Total</b>				<b>8,411,537</b>
<b>Percent Admin is of Total</b>				<b>8.5%</b>

## GENERAL LINE ITEM DEFINITIONS

This 8.5% is then applied selectively to departments outside of the general fund to compensate the general fund for administrative efforts provided. The charge is also made to show the true cost of the operation in the special fund. Especially in the City's enterprise funds (water, wastewater, building) where the City's goal is to collect funds from the operation to cover all of the costs, it is important to collect an appropriate amount for administration.

We do not collect this administrative indirect from internal service funds (technical services, equipment maintenance, or the payroll service fund) because we are collecting on these funds when the fund receiving the internal service is charged.

**5-20-0294 Bank Charges** check and deposit printing and non-recoverable bad check charges.

**5-20-0300 Small Equipment Purchases** This line 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" 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** line is used for the purpose of having cash available in the following year until property tax receipts come in in November. This line also serves as a reserve.

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# **Supplemental Schedules**

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City of Baker City 2007-08 Budget Schedule of Interfund Transfers				
Sending Fund	Sending Department	Receiving Fund/Dept	Amount	Basis of Allocation
<b>1% Payroll Fee to Fund Compensated Absence Accruals:</b>				
<b>(Expenditure Line 5-10-0123)</b>				
101-General Fund	101-Administration		\$4,181	1% of Variable Salaries and Benefits
101-General Fund	102-Police		11,064	
101-General Fund	103-Fire		9,561	
101-General Fund	104-Cemetery		119	
101-General Fund	105-Park		187	
101-General Fund	106-Airport		50	
101-General Fund	109-Planning		155	
101-General Fund	111-Hydro Plant		14	
101-General Fund	113-Samo		50	
101-General Fund	114-Economic Development		796	
102-Street Fund	201-Streets Maintenance		2,250	
102-Street Fund	202-Storm Water Maintenance		250	
102-Street Fund	203-Preventative Maintenance		450	
102-Street Fund	204-Street Lighting		60	
102-Street Fund	205-Snow & Ice Control		280	
102-Street Fund	209-Street Construction		49	
102-Street Fund	225-Elkhorn Industrial Park		397	
104-Water Fund	401-Water Maintenance		6,300	
104-Water Fund	402-Water construction		1,238	
105-Wastewater Fund	501-Wastewater Maintenance		3,178	
105-Wastewater Fund	502-Wastewater construction		159	
108-Eq & Vehicle Maint	801-Eq & Vehicle Operations		1,510	
127-Building Inspections	110-Building Inspections		1,725	
128-Tech Services	128-Technical Services Fund		2,111	
Revenue Budgeted:			\$46,134	
			111-Payroll Fund/Dept 100	Amount Budgeted on Line for Account 3-10-7002
			\$46,134	

**City of Baker City  
2007-08 Budget**

**Schedule of Interfund Transfers**

<b>Sending Fund</b>	<b>Sending Department</b>	<b>Receiving Fund/Dept</b>	<b>Amount</b>	<b>Basis of Allocation</b>
<b>Equipment &amp; Vehicle Revenue and Expenditures:</b>				
<b>(Expenditure Line 5-50-0224)</b>				
101-General Fund	101-Administration		\$8,000	Maintenance and Replacement on Department Equipment
101-General Fund	104-Cemetery		761	
101-General Fund	105-Park		778	
101-General Fund	106-Airport		1,500	
101-General Fund	113-Samo		650	
102-Street Fund	201-Streets Maintenance		118,500	
102-Street Fund	202-Storm Water Maintenance		8,125	
102-Street Fund	203-Preventative Maintenance		22,995	
102-Street Fund	204-Street Lighting		2,268	
102-Street Fund	205-Snow & Ice Control		28,000	
102-Street Fund	209-Street Construction		2,500	
102-Street Fund	225-Elkhorn Industrial Park		25,000	
104-Water Fund	401-Water Maintenance		65,851	
104-Water Fund	402-Water construction		31,250	
105-Wastewater Fund	501-Wastewater Maintenance		61,632	
105-Wastewater Fund	502-Wastewater construction		6,982	
108-Eq & Vehicle Maint	801-Eq & Vehicle Operations		5,356	
128-Tech Services	128-Technical Services Fund		15,957	
174-LAMP III	174-Pathway Park		5,000	
			\$411,105	
<b>Revenue Budgeted:</b>		108-Equip Reserve/Dept 100	\$411,105	Amount Budgeted on Line for Account 3-10-0303

**City of Baker City  
2007-08 Budget**

**Schedule of Interfund Transfers**

<b>Sending Fund</b>	<b>Sending Department</b>	<b>Receiving Fund/Dept</b>	<b>Amount</b>	<b>Basis of Allocation</b>
<b>Technical Services Revenue and Expenditures:</b>				
<b>(Expenditure Line 5-20-0255)</b>				
101-General Fund	101-Administration		\$2,500	Projected Technical Service Needs
101-General Fund	102-Police		1,000	
101-General Fund	103-Fire		200	
101-General Fund	104-Cemetery		2,000	
101-General Fund	105-Park		500	
101-General Fund	106-Airport		500	
101-General Fund	106-Airport		2,000	
101-General Fund	111-Hydro Plant		200	
101-General Fund	113-Samo		250	
101-General Fund	114-Economic Development		4,000	
102-Street Fund	201-Streets Maintenance		25,000	
102-Street Fund	202-Storm Water Maintenance		12,500	
102-Street Fund	203-Preventative Maintenance		33,000	
102-Street Fund	204-Street Lighting		1,500	
102-Street Fund	205-Snow & Ice Control		400	
102-Street Fund	209-Street Construction		9,000	
102-Street Fund	225-Elkhorn Industrial Park		40,000	
104-Water Fund	401-Water Maintenance		109,160	
104-Water Fund	402-Water construction		100,952	
105-Wastewater Fund	501-Wastewater Maintenance		36,750	
105-Wastewater Fund	502-Wastewater construction		35,000	
127-Building Inspections	110-Building Inspections		500	
174-LAMP III	174-Pathway Park		10,000	
			\$426,912	
<b>Revenue Budgeted:</b>		128-Technical Services/Dept 100	\$426,912	Amount Budgeted on Line for Account 3-10-3200

**City of Baker City  
2007-08 Budget**

**Schedule of Interfund Transfers**

Sending Fund	Sending Department	Receiving Fund/Dept	Amount	Basis of Allocation
<b>Indirect:</b>				
<b>(Expenditure Line 5-20-0270)</b>				
102-Street Fund	201-Streets Maintenance		\$40,497	8.5% of Direct Personal Services and Matl & Services Expenditures
102-Street Fund	202-Storm Water Maintenance		4,100	
102-Street Fund	203-Preventative Maintenance		32,611	
102-Street Fund	204-Street Lighting		5,825	
102-Street Fund	205-Snow & Ice Control		5,184	
102-Street Fund	209-Street Construction		2,106	
102-Street Fund	225-Elkhorn Industrial Park		45,475	
104-Water Fund	401-Water Maintenance		89,106	
104-Water Fund	402-Water construction		65,788	
105-Wastewater Fund	501-Wastewater Maintenance		47,786	
105-Wastewater Fund	502-Wastewater construction		50,546	
127-Building Inspections	110-Building Inspections		28,926	
			417,950	
Revenue Budgeted		101-General Fund/Dept 100	417,950	Account 3-10-7001
Reserve Budgeted		101-General Fund/Dept 100	(117,950)	Estimate of Amount Not to be Received - Account 3-10-7002.
			\$300,000	



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# Resolution

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**RESOLUTION NO. 3573**

**RESOLUTION OF BAKER CITY, OREGON, ADOPTING THE ANNUAL BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE FISCAL YEAR 2007-2008.**

1. **BE IT RESOLVED** that the City Council of the City of Baker City hereby adopts the budget for fiscal year 2007-2008 in the sum of \$14,327,003 (\$17,073,321 with the funds' unappropriated ending fund balances) now on file in City Hall, 1655 First Street, Baker City, Oregon.
2. **BE IT FURTHER RESOLVED** that the City Council of Baker City hereby imposes the taxes provided for in the adopted budget at the rate of \$6.3314 per \$1,000 of assessed value for general operations; and that these taxes are hereby categorized for the tax year 2007-2008 upon the assessed value of all taxable property in the City.

	<b>General Government Limit</b>
	<hr/>
General Fund	\$4.9949
State Tax Street Fund	1.1695
Samo Swim Fund	0.1670
<b>Total Levy</b>	<hr/> <b>\$6.3314</b>

3. **BE IT FURTHER RESOLVED** that the amounts for the purposes shown below are hereby appropriated:

**GENERAL FUND (101)**

Administrative Services	\$1,148,443
Police Department	1,652,967
Fire Department	1,325,730
Cemetery Department	105,500
Park Department	51,024
Airport Department	58,033
Planning Department	154,807
Hydro Electric Plant Department	3,660
Samo Swim Center Department	40,200
Community Development Department	147,372
Debt Service	8,340
Transfers	57,500
Contingency	<hr/> 300,000
<b>Total General Fund Requirements</b>	<b>\$5,053,576</b>

**STATE TAX STREET FUND (102)**

Streets Maintenance	\$516,927
Storm Water Maintenance	112,338
Streets Preventative Maintenance	416,264
Street Lighting	74,354
Snow and Ice Control	66,171
Street Construction	26,887
Elkhorn Industrial Park Road	580,475
Transfers	62,482
Contingency	<hr/> 30,000
<b>Total Street Fund</b>	<b>\$1,885,898</b>

**WATER UTILITY FUND (104)**

Water Utility Maintenance	\$1,249,412
Water Utility Construction	839,756
Contingency	<u>200,000</u>
<b>Total Water Utility Fund</b>	<b>\$2,289,168</b>

**WASTEWATER UTILITY FUND (105)**

Wastewater Maintenance Dept.	\$646,470
Wastewater Construction Department	650,207
Contingency	<u>40,000</u>
<b>Total Wastewater Utility Fund</b>	<b>\$1,336,677</b>

**EQUIPMENT & VEHICLE FUND (108)**

Equipment and Vehicle Operations	\$343,807
Equipment and Vehicle Capital Outlay	121,000
Contingency	<u>414,084</u>
<b>Total Equipment and Vehicle Fund</b>	<b>\$878,891</b>

**LID FUND (110)**

Materials and Services	\$1,000
Transfers	143,786
Contingency	<u>7,000</u>
<b>Total LID Fund</b>	<b>\$151,786</b>

**PAYROLL SERVICE FUND (111)**

Personal Services	\$56,222
Contingency	<u>304,912</u>
<b>Total Payroll Service Fund</b>	<b>\$361,134</b>

**FIRE EQUIPMENT RESERVE FUND (112)**

Materials and Services	\$1,290
Capital Outlay	<u>7,500</u>
<b>Total Fire Equipment Reserve Fund</b>	<b>\$8,790</b>

**MOUNT HOPE TRUST FUND (114)**

Transfers	\$18,000
Contingency	<u>232,000</u>
<b>Total Mt. Hope Trust Fund</b>	<b>\$250,000</b>

**SAMO SWIM CENTER MAINTENANCE FUND (115)**

Materials and Services	\$64,000
Contingency	<u>5,700</u>
<b>Total Samo Swim Center Fund</b>	<b>\$69,700</b>

**JOHN SCHMITZ MEMORIAL FUND (116)**

Transfers	\$14,000
Contingency	<u>274,061</u>
<b>Total John Schmitz Trust Fund</b>	<b>\$288,061</b>

**GOLF COURSE OPERATION FUND (123)**

Transfers	<u>\$20,000</u>
<b>Total Golf Course Fund</b>	<b>\$20,000</b>

**MASONIC LODGE ROAD TRUST FUND (124)**

Materials and Services	\$2,400
Capital Outlay	<u>2,060</u>
<b>Total Masonic Lodge Road Trust Fund</b>	<b>\$4,460</b>

**BUILDING INSPECTION FUND (127)**

Personal Services	\$207,538
Materials and Services	132,757
Capital Outlay	5
Contingency	<u>230,000</u>
<b>Total Building Inspection Fund</b>	<b>\$570,300</b>

**TECHNICAL SERVICES FUND (128)**

Personal Services	\$320,125
Materials and Services	37,625
Contingency	<u>69,412</u>
<b>Total Technical Services Fund</b>	<b>\$427,162</b>

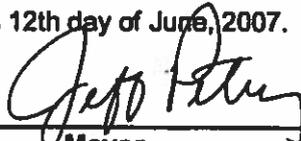
**STATE AND FEDERAL GRANTS FUND**

LAMP Out-of-Stream Department	\$18,500
FAA Airport	75,005
911 Dispatch Department	52,000
Comm. Dev. Block Grant Department	17,000
Skateboard Park Department	23,700
LAMP III Pathway/Park	445,000
Small Miscellaneous Grants	32,400
Contingency	<u>67,795</u>
<b>Total State and Federal Grant Fund</b>	<b>\$731,400</b>

**PASSED** by the City Council of the City of Baker City, Oregon this 12th day of June, 2007.

**SIGNED** by the Mayor of the City of Baker City, Oregon this 12th day of June, 2007.

SIGNED :

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Recorder

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# **General Fund**

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BUDGET DOCUMENT  
YEAR 2007-2008

HISTORICAL DATA		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2004-2005	2005-2006	2006-2007	2006-2007					
1,686,259	1,950,202	2,144,747	2,144,747	3-01-0101	BEGINNING WORKING CAPITAL	1,841,853	1,841,853	1,907,053
92,622	261,050	80,000	80,000	3-10-0150	QWEST SET ASIDE			80,000
980	87,551	500	500	3-10-0200	PRIOR YEARS TAXES			1,500
507	460	300	300	3-10-0300	LICENSES	80,000	80,000	1,500
420	719	900	900	3-10-0301	LOCAL MERCHANTS PERMIT	1,500	1,500	500
2,500	1,570	2,200	2,200	3-10-0302	SOCIAL GAMES LIC.& FEES	500	500	900
810	2,010	300	300	3-10-0310	VEHICLE IMPOUND FEE	2,200	2,200	2,200
2,440	272	2,000	2,000	3-10-0400	BICYCLE LICENSES			
228	2,545	150	150	3-10-0500	DOG LICENSES	2,400	2,400	2,400
60	213			3-10-0503	PARADE PERMIT FEES			
				3-10-0601	PERMITS PLUMBING CITY			
412				3-10-0601	PERMITS MECHANICAL COUNTY			
320				3-10-0612	BULK PERMITS			
	402	400	400	3-10-0614	PERMITS FENCING CITY	400	400	400
3,830	4,222	3,000	3,000	3-10-0630	DEVELOPMENT REVIEW	8,750	8,750	8,750
7,064	5,795	6,000	6,000	3-10-0701	PLANNING DEPT. FEES	7,960	7,960	7,960
310	385	400	400	3-10-0702	DOG RELEASE FEES	6,000	6,000	6,000
17,347	18,225	16,000	16,000	3-10-0705	LIQUOR LIC. APPROVAL FEE	400	400	400
47	164	50	50	3-10-0706	LIEN SEARCH FEES	18,000	18,000	18,000
44,271	44,198	40,000	40,000	3-10-0707	FEES - OTHER	50	50	50
				3-10-0800	FINES/FORFEITURES	40,000	40,000	40,000
				3-10-0801	NEW POLICE REVENUE 83%	52,845	52,845	52,845
	532			3-10-0850	POLICE PROPERTY SALES			
10,310	2,607	3,000	3,000	3-10-0900	INCIDENTAL SALES	3,000	3,000	3,000
117	10			3-10-0901	PUBLIC RECORDS REQUESTS			
3,114	5,159	3,114	3,114	3-10-1001	RENT	3,114	3,114	3,114
646				3-10-1100	AMBULANCE SERVICE			
174,856	205,667	175,000	175,000	3-10-1101	MEDICARE	175,000	175,000	175,000
32,679	24,874	30,000	30,000	3-10-1102	WELFARE	30,000	30,000	30,000
39,584	36,924	35,000	35,000	3-10-1103	MEDICARE/WELFARE	35,000	35,000	35,000
7,160	14,675	5,000	5,000	3-10-1104	SAIF	5,000	5,000	5,000
33,634	76,703	60,000	60,000	3-10-1105	MVA	60,000	60,000	60,000
151,978	139,432	165,000	165,000	3-10-1106	GENERAL AMBULANCE SERVICE	190,000	190,000	190,000
				3-10-1108	FIRE TRUCK REVENUE			
33,425	40,710	38,000	38,000	3-10-1109	FIRE MED	38,000	38,000	38,000
79,360	10,329	67,000	67,000	3-10-1110	FIRE MED 3RD PARTY PYMT	67,000	67,000	67,000
1,123	1,435	1,200	1,200	3-10-1112	AMBULANCE STANDBY DUTY	1,200	1,200	1,200
49,894	97,086	90,000	90,000	3-10-1200	INTEREST	100,000	100,000	100,000
24,801	20,077	20,000	20,000	3-10-1300	OPENING AND CLOSING GRAVE	30,000	30,000	30,000
757	369	330	330	3-10-1301	STATE SURCHARGE - BURIAL	330	330	330
				3-10-1302	CEMETERY FEE INCREASES			
470	400	400	400	3-10-1400	GIFTS & DONATIONS			
1,293	1,434			3-10-1401	POLICE DONATIONS			
10,228	18,985	18,000	18,000	3-10-1501	CEMETERY INTEREST /MT. HO	18,000	18,000	18,000
6,056	11,187	13,000	13,000	3-10-1502	CEMETERY INTEREST /J.SCHM	14,000	14,000	14,000
16,239	11,363	12,500	12,500	3-10-1600	60% LOT SALES/PERPETUAL C	16,500	16,500	16,500
1,192	648	1,300	1,300	3-10-1700	PARKING VIOLATIONS	1,300	1,300	1,300

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HISTORICAL DATA		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2004-2005	2005-2006	2006-2007	2006-2007					
17,476	18,563	17,000	17,000	3-10-1911	DOWNTOWN E.I. DIST. ASSESSM	17,000	17,000	17,000
21,005	21,000	20,000	20,000	3-10-1921	SPECIAL E.I.D. BUSINESS L	20,000	20,000	20,000
65,984	41,438	50,000	50,000	3-10-2002	GENERATED POWER SALES	50,000	50,000	50,000
	52			3-10-2098	ADVANCED FRANCHISE FEES			
	819			3-10-2099	INLAND FRANCHISE FEES			
	17			3-10-2100	SPRINT FRANCHISE FEES			
359,539	345,290	302,400	302,400	3-10-2101	FRANCHISE O.T.E.C.	325,000	325,000	325,000
	64,213	53,000	53,000	3-10-2102	FRANCHISE - OWEST	62,000	62,000	62,000
34,690	35,759	33,000	33,000	3-10-2103	FRANCHISE BAKER VALLEY EN	33,000	33,000	33,000
61,106	59,233	60,000	60,000	3-10-2104	FRANCHISE TCI CABLEVISION	55,000	55,000	55,000
179,260	215,999	175,000	175,000	3-10-2105	FRANCHISE CASCADE NATURAL	200,000	200,000	200,000
82,885	83,784	84,000	84,000	3-10-2106	WATER INLIEU OF FRANCHISE	84,000	84,000	84,000
39,371	39,241	36,500	36,500	3-10-2107	WASTEWATER INLIEU FRANCHS	36,500	36,500	36,500
3,500	3,803	3,000	3,000	3-10-2203	HANGAR RENT	6,700	6,700	6,700
3,810	3,828	7,000	7,000	3-10-2206	GROUND LEASES	7,000	7,000	7,000
4,376	7,945	50,588	50,588	3-10-2207	MISC REVENUE	10,000	10,000	10,000
	1,540			3-10-2208	AIRPORT FUEL SALES			
3,388	2,269	3,000	3,000	3-10-2209	DEALER GAS TAX	3,000	3,000	3,000
3,356				3-10-2300	PEDOMETER KITS			
17,001	18,465	15,836	15,836	3-10-2700	STATE CIGARETTE TAX	17,260	17,260	17,260
94,774	106,043	98,803	98,803	3-10-2800	STATE LIQUOR TAX	117,108	117,108	117,108
65,562	75,500	80,000	80,000	3-10-2900	STATE REVENUE SHARING	80,000	80,000	80,000
				3-10-3510	SMITH DITCH REIMBURSEMENT			
4,067				3-10-3905	BULLET PROOF VEST GRANT			
11,135				3-10-3907	STOP UNDERAGE DRINK GRANT			
45,662				3-10-3954	HOMELAND SECURITY GRANT 1			
2,210				3-10-3956	STATE FIRE MARSH HAZ MAT			
420	753			3-10-4101	OACP DUI GRANT			
705	2,750			3-10-4102	OACP SEATBELT GRANT			
	46,482	47,745	47,745	3-10-4299	SCHOOL DIST FOR SRO	38,538	38,538	38,538
44,032	14,977			3-10-4301	USDJ COPS IN SCHOOLS			
23,731	12,679			3-10-4303	POL DOMESTIC PREPAREDNESS			
4,277				3-10-4304	2005 LLEBG			
	1,800			3-10-4306	NATL NIGHT OUT GRANTS			
25,000				3-10-4310	LEO GRANT FOR DJI			
	1,830			3-10-4311	05 OACP SEAT BELT GRANT			
	1,648			3-10-4312	PEDESTRIAN SAFETY GRANT			
	1,080			3-10-4313	BICYCLE SAFETY GRANT			
		2,557	2,557	3-10-4314	FIRE'S EMS FIRST RESP GRT			
		7,500	7,500	3-10-4315	ADLER 06 AIRPORT GRANT			
		1,000	1,000	3-10-4316	FIREMED GRANT			
	148	4,000	4,000	3-10-4360	LEO ADLER DAY GRANTS	4,000	4,000	4,000
	500			3-10-4361	ECON SUMMIT DONATIONS			
				3-10-4363	SHPO GRANT			
				3-10-4364	OR ECONOMIC COMM GRANT			
291,989	304,972	310,000	310,000	3-10-7001	ADMIN SVCS INDIRECT COST	417,950	417,950	417,950
61,849	70,376			3-10-7002	ADMIN SVCS INDIRECT RESERVE	117,950-	117,950-	117,950-
15,457	17,088			3-10-7101	TRANSIENT ROOM TAX ALLOCA			
12,000	4,000			3-10-7102	TRT ADMIN FEE			
				3-10-7103	BCU SERVICES			

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2004-2005	2005-2006	2006-2007						
---	7,000	12,000	3-10-7104	ECONOMIC DEV SUPPORT	12,000	12,000	12,000	12,000
---	5,562	10,000	3-10-7105	SHERIFF/PROPERTY ROOM	10,000	10,000	10,000	10,000
---	---	15,000	3-10-7106	TLT 25% LESS \$50,000	15,000	15,000	15,000	15,000
1,667,041	1,739,040	1,768,564	3-10-9900	CURRENT YEARS TAXES	1,852,078	1,852,078	1,852,078	1,852,078
5,803,255	6,478,075	6,316,284	T O T A L D E P T 100 R E V E N U E S		6,206,386	6,206,386	6,206,386	6,311,386

ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
70,527	5-10-0100	CITY COUNCIL PAY	1,050	1,050	1,050
67,104	5-10-0101	CITY MANAGER	94,000	94,000	94,000
862	5-10-0102	FINANCE DIRECTOR	62,052	62,052	62,052
27,888	5-10-0103	CITY ATTORNEY	63,000	63,000	63,000
	5-10-0104	PERSONNEL DIR. (.6FTE)			
	5-10-0105	EXEC ASSIT/HUMAN RSC			
	5-10-0106	ACCOUNTING ASSISTANT	38,796	38,796	38,796
	5-10-0107	ADMIN ASSISTANT			
34,992	5-10-0108	CITY RECORDER/ADMIN ASST.	28,800	28,800	28,800
29,096	5-10-0109	AR SPEC-CASHIER			
32,239	5-10-0110	BOOKKEEPER	33,048	33,048	33,048
3,208	5-10-0111	OFFICE ASSISTANT(.12 FTE)	36,660	36,660	36,660
	5-10-0112	PUBLIC WORKS WAGES			
189	5-10-0113	JANITORS	9,000	9,000	9,000
533	5-10-0114	OVERTIME	14,789	14,789	14,789
20,728	5-10-0115	SOCIAL SECURITY	2,599	2,599	2,599
55,700	5-10-0116	PUBLIC EMPLOYEES RETIREME	28,607	28,607	28,607
826	5-10-0117	WORKERS' COMPENSATION INS	71,637	71,637	71,637
71,641	5-10-0118	HEALTH INSURANCE	1,353	1,353	1,353
	5-10-0120	UNEMPLOYMENT	70,224	70,224	70,224
669	5-10-0122	EMPLOYEE BENEFITS			
10,528	5-10-0123	COMPENSATED ABSENCE ACCRL	1,150	1,150	1,150
6,711	5-10-0124	COMPENSATION SELLS	4,181	4,181	4,181
	5-10-0130	NON REP SET ASIDE	4,181	4,181	4,181
433,789		TOTAL PERSONAL SERVICES	30,167	30,167	30,167
			595,294	595,294	595,294
MATERIALS & SERVICES					
8,061	5-20-0201	TELEPHONE	12,000	12,000	12,000
	5-20-0202	ELECTRIC POWER	11,000	11,000	11,000
3,947	5-20-0203	TRAVEL & TRAINING	9,750	9,750	9,750
	5-20-0204	LOCAL MEETINGS	750	750	750
2,774	5-20-0205	EQUIPMENT MAINTENANCE	2,000	2,000	2,000
2,315	5-20-0206	BUILDING MAINTENANCE	4,500	4,500	4,500
	5-20-0207	GROUND MAINTENANCE			
1,244	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	2,000	2,000	2,000
6,293	5-20-0212	COPY MACHINE SUPPLIES	5,500	5,500	5,500
	5-20-0213	AUDIT/FINANCIAL CONSULTIN	15,132	15,132	15,132
	5-20-0214	LEGAL COSTS	5,000	5,000	5,000
9,311	5-20-0215	OFFICE SUPPLIES	11,000	11,000	11,000
	5-20-0216	SMITH DITCH SUIT COSTS			
	5-20-0219	FINANCE SOFTWARE SERVICES	14,000	14,000	14,000
11,076	5-20-0220	DUES, FEES, SUBSCRIPTIONS	14,560	14,560	14,560
10,159	5-20-0221	COMPUTER CONTRACTED SERV	6,000	6,000	6,000
	5-20-0222	DISPATCH CONTRACT	250,240	250,240	250,240
4,635	5-20-0223	CONTRACTED SERVICES	7,000	7,000	7,000

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
4,991	5-20-0224	EQUIP MAINT/REPLACE	8,000	8,000	8,000
7,129	5-20-0225	PERSONNEL RECRUITMENT	6,000	6,000	6,000
2,198	5-20-0227	HBC PAYMENTS	35,600	35,600	35,600
200	5-20-0228	INSURANCE	5,812	5,812	5,812
	5-20-0229	SURETY BONDS	300	300	300
	5-20-0235	REFUNDS	6,000	6,000	6,000
2	5-20-0238	OPERATING SUPPLIES	3,000	3,000	3,000
322	5-20-0244	POSTAGE	800	800	800
4,980	5-20-0252	HEATING FUEL	6,500	6,500	6,500
3,249	5-20-0255	TECHNICAL SERVICES	2,500	2,500	2,500
	5-20-0262	COMMUNITY ACTIVITIES	2,500	2,500	2,500
	5-20-0263	TREE CITY USA	200	200	200
4,403	5-20-0300	EQUIP/FURNITURE-NONCAP	10,500	10,500	10,500
	5-20-0311	CITY PROJECT FUND			
87,289		TOTAL MATERIALS & SERVICES	458,144	458,144	458,144
CAPITAL OUTLAY					
	5-40-0300	CITY PROJECT FUND		10,000	10,000
	5-40-0301	COUNCIL CHAMBERS REMODEL			75,000
	5-40-0407	GRANT MATCH FUND		10,000	10,000
	5-40-0408	GENERAL CAPITAL OUTLAY	5	5	5
		TOTAL CAPITAL OUTLAY	5	20,005	95,005
TRANSFERS					
	5-60-0112	TRANS TO FIRE RESERVE			
	5-60-0160	TRANS TO 160 PATHWAY IRRG			
	5-60-0162	TRANS TO 162 FAA MATCH	7,500	7,500	7,500
	5-60-0174	TRANS TO RESORT GRANT FD			
	5-60-0175	TRANSF TO GRANTFUND POLC		50,000	50,000
	5-60-0176	TRANSFER TO STREETS D STR			
		TOTAL TRANSFERS	7,500	57,500	57,500
CONTINGENCY					
	5-70-0501	CONTINGENCY	300,000	300,000	300,000
		TOTAL CONTINGENCY	300,000	300,000	300,000
UEFB					
	5-90-0701	UNAPPROPRIATED END FB	1,302,810	1,232,810	1,232,810
		TOTAL UEFB	1,302,810	1,232,810	1,232,810
521,078		TOTAL DEPT 101 EXPENSES	2,663,753	2,663,753	2,738,753

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 City Council stipends, City Hall janitorial services, electricity, the audit, insurance expenses, community participation costs, our contingency and the unappropriated ending fund balance.

A 1.0 FTE Administrative Assistant position was added to assist with recording services, community projects, personnel and other administrative tasks as needed.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0204	LOCAL MEETINGS	750	750	This amount was taken from the Travel and Training line in order to track the cost of attending meetings locally.
5-20-0206	BUILDING MAINTENANCE	4,500	4,500	This pays for the maintenance of City Hall.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	14,512	14,560	Funds are used for dues to the League of Oregon Cities, the Local Government Personnel Institute, the Oregon Municipal Finance Officers' Association, Oregon City Attorneys' Association, Oregon State Bar, and for pertinent newspaper and magazine subscriptions, legal texts, personnel employment law texts, Oregon Revised Statutes, accounting texts, bank fees, permits, Visa charges, and other miscellaneous dues, fees and subscriptions.
5-20-0222	DISPATCH CONTRACT	250,240	250,240	This pays for dispatch services for police, fire, and public works.
5-20-0223	CONTRACTED SERVICES	7,000	7,000	Funds will be used for ongoing CDL tests, collection agency services and other miscellaneous services that are needed.
5-20-0300	EQUIP/FURN-NONCAP	10,500	10,500	Fund will be used to upgrade computer software and to replace worn out office furniture. Remaining funds will be used to purchase archival storage equipment. We'll continue to replace computers on a 4-year rotation.
5-40-0300	CITY PROJECT FUND	55,000	10,000	This amount was set aside by the 2007-08 Budget Committee for future council designated projects.
5-40-0301	COUNCIL CHAMBERS REMODEL	49,000	75,000	This pays for the Council Chamber remodel not completed in 2006-2007.
5-40-0407	GRANT MATCH FUND	50,000	10,000	This amount was set aside by the 2007-2008 Budget Committee for future grant matches.
5-60-0176	TRANSFER TO STREET FUND - D STREET	105,000	50,000	This helps set aside a reserve for the City's future D Street project.

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ADOPTE 2006-2007		ADOPTE 2006-2007		ADOPTE 2006-2007		ADOPTE 2006-2007		ADOPTE 2006-2007	
ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
E X P E N S E S									
PERSONAL SERVICES									
5-10-0102	CHIEF OF POLICE	66,041	66,041	67,104	85,966	1,197,439	1,277,449	1,339,809	1,491,234
5-10-0104	COMMANDER	58,884	58,884	57,180	54,099	30,377	10,855	10,066	11,064
5-10-0106	SERGEANTS (3 FTE)	161,604	161,604	153,144	125,147	14,833	33,714	32,000	36,000
5-10-0107	PATROL OFFICERS (11 FTE)	508,997	508,997	455,692	415,794	383	2,930	1,000	1,000
5-10-0108	CODE ENFORCE OFF (1FTE)	37,080	37,080	36,180	33,372	126	465	2,500	1,000
5-10-0109	EVIDENCE TECH. (.5 FTE)	14,744	14,744	14,193	13,716	300	259	300	300
5-10-0110	PUBLIC SAFETYCLERK(.5FTE)	14,744	14,744	20,000	11,887	300	300	300	300
5-10-0111	TRAINING OVERTIME	25,000	25,000	3,561	3,561	300	300	300	300
5-10-0112	HOLIDAY PAY	7,000	7,000	11,300	9,985	300	300	300	300
5-10-0113	PART TIME LABOR	37,500	37,500	35,000	48,957	300	300	300	300
5-10-0114	OVERTIME	71,343	71,343	66,403	65,047	300	300	300	300
5-10-0115	SOCIAL SECURITY	190,802	190,802	171,464	174,535	300	300	300	300
5-10-0116	PUBLIC EMPLOYEES RETIREME	36,058	36,058	28,173	30,012	300	300	300	300
5-10-0117	WORKERS' COMPENSATION INS	213,073	213,073	178,110	150,788	300	300	300	300
5-10-0118	HEALTH INSURANCE	300	300	300	259	300	300	300	300
5-10-0120	UNEMPLOYMENT	11,064	11,064	10,066	10,855	300	300	300	300
5-10-0122	EMPLOYEE BENEFITS	36,000	36,000	32,000	33,714	300	300	300	300
5-10-0123	COMPENSATED ABSENCE ACCRL	1,000	1,000	1,000	1,000	300	300	300	300
5-10-0124	COMPENSATION SELLS	1,000	1,000	1,000	1,000	300	300	300	300
5-10-0125	BB TOURNEY OT	2,500	2,500	2,500	2,930	300	300	300	300
5-10-0126	COMM POLICING OT	---	---	---	---	300	300	300	300
5-10-0131	OACP DUI OT/BENEFITS	---	---	---	---	300	300	300	300
5-10-0132	OACP SEATBELT OT/BENEFITS	---	---	---	---	300	300	300	300
5-10-0133	05 SEAT BELT GRANT	---	---	---	---	300	300	300	300
5-10-0134	HMLAND SEC/DOM PREPARE OT	---	---	---	---	300	300	300	300
5-10-0135	PEDESTRIAN SAFETY GRANT	---	---	---	---	300	300	300	300
5-10-0136	BICYCLE SAFETY GRANT	---	---	---	---	300	300	300	300
TOTAL PERSONAL SERVICES		1,491,234	1,491,234	1,339,809	1,277,449	1,197,439	1,277,449	1,339,809	1,491,234
MATERIALS & SERVICES									
5-20-0201	TELEPHONE	8,000	8,000	6,800	6,561	6,272	6,561	6,800	8,000
5-20-0203	TRAVEL & TRAINING	10,000	10,000	10,000	11,692	10,117	11,692	10,000	10,000
5-20-0204	POLICY DEVELOPMENT	3,570	3,570	6,000	---	---	---	6,000	3,570
5-20-0205	EQUIPMENT MAINTENANCE	1,450	1,450	1,400	100	1,495	100	1,400	1,450
5-20-0206	BUILDING MAINTENANCE	1,000	1,000	1,372	664	664	1,372	1,400	1,450
5-20-0210	LAUNDRY & CLEANING	8,000	8,000	6,851	6,851	7,148	6,851	7,500	8,000
5-20-0211	PRINTING	2,800	2,800	1,919	1,919	---	---	2,000	2,800
5-20-0212	COPY MACHINE MAINTENANCE	1,500	1,500	2,000	886	---	---	2,000	2,800
5-20-0215	OFFICE SUPPLIES	3,500	3,500	2,000	3,120	---	---	2,000	3,500
5-20-0216	VEHICLE SUPPLIES	15,000	15,000	15,000	16,765	---	---	15,000	15,000
5-20-0220	DUES, FEES, SUBSCRIPTIONS	1,500	1,500	1,500	1,149	---	---	1,500	1,500
5-20-0223	CONTRACTED SERVICES	1,500	1,500	2,200	1,368	---	---	2,200	1,500
5-20-0224	INTERNAL EQUIP. RENTAL	1,500	1,500	2,200	253,777	---	---	2,200	1,500
5-20-0228	INSURANCE	34,299	34,299	35,669	30,200	28,289	30,200	35,669	34,299
5-20-0231	GASOLINE & OIL	28,000	28,000	26,000	27,864	19,625	27,864	26,000	28,000

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	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
1,492	400	5-20-0233	RADIO MAINTENANCE	400	400	400
7,069	9,504	5-20-0239	ANIMAL CONTROL EXPENSE	9,504	9,504	9,504
3,337	9,000	5-20-0245	GENERAL SUPPLIES/EQUIP	9,000	9,000	9,000
---	2,000	5-20-0248	COMPUTER REPAIRS	2,000	2,000	2,000
---	1,000	5-20-0249	INVESTIGATIONS	1,000	1,000	1,000
---	200	5-20-0250	FILM AND PROCESSING	1,200	1,200	1,200
---	300	5-20-0251	TRAFFIC ENFORCEMENT	1,000	1,000	1,000
98	100	5-20-0255	TECHNICAL SERVICES	1,000	1,000	1,000
---	100	5-20-0256	BICYCLE SAFETY PROGRAM	1,000	1,000	1,000
100	100	5-20-0258	PRISONER EXPENSES	---	---	---
19,899	8,500	5-20-0259	UNIFORM REPLACEMENT	8,500	8,500	8,500
897	1,000	5-20-0260	DRUG ENFORCEMENT*	1,000	1,000	1,000
1,192	1,800	5-20-0261	PROPERTY/EVIDENCE COSTS	2,000	2,000	2,000
1,227	1,500	5-20-0262	COMMUNITY POLICING COSTS	2,500	2,500	2,500
690	---	5-20-0263	NATL NIGHT OUT	---	---	---
2,525	---	5-20-0264	SUDS GRANT EXPENSES	---	---	---
23,743	---	5-20-0265	DOMESTIC PREPARE GRANT	---	---	---
2,414	---	5-20-0266	2005 LLEBG	---	---	---
105	500	5-20-0267	DARE EXPENSES	500	500	500
---	---	5-20-0268	BULLET PROOF VEST GRANT	---	---	---
---	---	5-20-0269	SEATBELT GRANT M&S	---	---	---
---	---	5-20-0271	CANINE PROGRAM	---	---	---
1,587	30,000	5-20-0300	EQUIPMENT PURCHASES	5,010	5,010	5,010
---	---	5-20-0301	4 COMPUTERS	---	---	---
317,619	184,473	TOTAL	MATERIALS & SERVICES	161,733	161,733	161,733
CAPITAL OUTLAY						
20,351	43,000	5-40-0301	POLICE CARS	---	---	---
20,351	43,000	TOTAL	CAPITAL OUTLAY	---	---	---
TRANSFERS						
13,015	---	5-60-0626	TRANSFER TO EQ FUND 108	---	---	---
13,015	---	TOTAL	TRANSFERS	---	---	---
1,548,424	1,753,887	TOTAL	EXPENSES	1,652,967	1,652,967	1,652,967

General Fund - 101  
Police Department - 102

The positions budgeted this year in the police department are:

- ◆ 1 Chief of Police
- ◆ 1 Lieutenant
- ◆ 3 Sergeants
- ◆ 11 Patrol Officers
- ◆ 1 Code Enforcement Officer
- ◆ ½ Evidence Technician
- ◆ ½ Public Safety Clerk

Included in the budget is the continuation of the School Resource Officer position. A new contract/funding arrangement is in place with the school district paying 75% of the position and the City covering the remainder.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAVEL & TRAINING	10,000	10,000	This Line Item supports Training tuition and fee services for our officers. It is critical the professional training of our officers continues, especially since our department is small and in a rural area where we have to depend upon our own resources. Unfortunately, officers from Eastern Oregon must depend on training resources in the Western part of our State. Travel expenses are increasing (as are Training Overtime expenses), but we must still maintain the officer's certifications, investigative abilities, and DPSST mandatory training hours.
5-20-0204	POLICY DEVELOPMENT	6,000	3,570	During 2006-2007 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, as well as daily trainings for each officer. This policy manual was developed partially by grant funds, to which our Department guaranteed this funding for 2007-2008.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	1,500	1,500	The Department maintains professional association and certification fees, Range fees, legal updates, and professional journals through this Line Item.
5-20-0223	CONTRACTED SERVICES	2,200	1,500	Dispatch Services Contract was moved to administrative services department. Our contracted services include OSHA mandated Officer hearing tests, shredding, radar certification, building and property room alarms, etc
5-20-0271	CANINE PROGRAM	0	5,010	The Department is seeking grants to purchase a drug dog. This represents the additional costs to the department for handler compensation, dog food, vet care, annual training and miscellaneous equipment the dog and handler may need.

BUDGET DOCUMENT  
YEAR 2007-2008

HISTORICAL DATA		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2004-2005	2005-2006	2006-2007	2007-2008					
<b>PERSONAL SERVICES</b>								
106,963	163,048	169,056	5-10-0101	ASSISTANT CHIEFS (3 FTE)	171,078	171,078	171,078	171,078
67,952	58,748	63,288	5-10-0102	FIRE CHIEF	68,460	68,460	68,460	68,460
143,364	131,161	148,692	5-10-0105	LIEUTENANTS (3 FTE)	147,356	147,356	147,356	147,356
	13,980	28,000	5-10-0106	PAID "VOLUNTEERS"	25,000	25,000	25,000	25,000
234,358	263,594	281,718	5-10-0107	FIREFIGHTERS (6 FTE)	296,356	296,356	296,356	296,356
12,810	13,715	14,193	5-10-0110	PUBLIC SAFETY CLERK	14,744	14,744	14,744	14,744
34,875	46,850	48,000	5-10-0111	AMBULANCE LABOR OT	50,000	50,000	50,000	50,000
64	109	1,000	5-10-0113	PART-TIME LABOR (FIRE)	1,000	1,000	1,000	1,000
668	1,117		5-10-0114	OVERTIME (FIRE)				
46,437	52,676	57,585	5-10-0115	SOCIAL SECURITY	59,287	59,287	59,287	59,287
120,163	136,937	147,968	5-10-0116	PUBLIC EMPLOYEES RETIREME	161,669	161,669	161,669	161,669
17,498	19,451	19,592	5-10-0117	WORKERS' COMPENSATION INS	24,202	24,202	24,202	24,202
138,908	119,116	122,712	5-10-0118	HEALTH INSURANCE	141,639	141,639	141,639	141,639
7,911	62		5-10-0120	UNEMPLOYMENT				
	150	500	5-10-0122	EMPLOYEE BENEFITS	500	500	500	500
24,289	8,992	9,791	5-10-0123	COMPENSATED ABSENCE ACCRL	9,561	9,561	9,561	9,561
16,576	7,608	9,791	5-10-0124	COMPENSATION SELLS	9,561	9,561	9,561	9,561
972,836	1,037,314	1,121,886		TOTAL PERSONAL SERVICES	1,180,413	1,180,413	1,180,413	1,180,413
<b>MATERIALS &amp; SERVICES</b>								
4,917	5,562	5,500	5-20-0201	TELEPHONIC	6,500	6,500	6,500	6,500
13,533	13,721	12,100	5-20-0202	ELECTRIC POWER	13,100	13,100	13,100	13,100
7,050	11,960	13,000	5-20-0203	TRAVEL & TRAINING	13,000	13,000	13,000	13,000
10,044	13,529	13,000	5-20-0204	VEHICLE MAINTENANCE	14,000	14,000	14,000	14,000
3,731	3,530	4,500	5-20-0205	EQUIPMENT MAINTENANCE	5,500	5,500	5,500	5,500
12,097	8,541	8,000	5-20-0206	BUILDING MAINTENANCE	7,500	7,500	7,500	7,500
10,221			5-20-0208	PAID VOLUNTEER LABOR				
5	372		5-20-0210	LAUNDRY & CLEANING				
988	1,275	2,000	5-20-0212	COPY MACHINE RENTAL	1,400	1,400	1,400	1,400
500		500	5-20-0214	ARBITRATION, LEGAL FEES	500	500	500	500
4,719	3,470	4,000	5-20-0215	OFFICE SUPPLIES	3,500	3,500	3,500	3,500
826	102		5-20-0216	VEHICLE SUPPLIES				
662	845	3,500	5-20-0220	DUES, FEES, SUBSCRIPTIONS	3,500	3,500	3,500	3,500
7,211	6,393	10,000	5-20-0221	EQUIPMENT SUPPLIES	11,500	11,500	11,500	11,500
6,278	5,528	8,000	5-20-0223	CONTRACTED SERVICES	8,000	8,000	8,000	8,000
8,487		3,000	5-20-0224	EQUIP MAINT/REPLACE				
6,706	6,866	14,473	5-20-0228	INSURANCE	13,917	13,917	13,917	13,917
9,257	12,029	12,100	5-20-0231	GASOLINE & OIL	12,500	12,500	12,500	12,500
32			5-20-0232	AMBULANCE GAS & OIL				
1,840	2,537	2,250	5-20-0245	GENERAL SUPPLIES	2,500	2,500	2,500	2,500
672	520	1,100	5-20-0248	FIRE PREVENTION SUPPLIES	1,500	1,500	1,500	1,500
673	1,010	1,500	5-20-0252	HEATING FUEL	1,200	1,200	1,200	1,200
		200	5-20-0255	TECHNICAL SERVICES	200	200	200	200
3,716	4,801	7,000	5-20-0259	UNIFORM REPLACEMENT	7,000	7,000	7,000	7,000
16,630	13,394	17,000	5-20-0260	E.M.S.SUPPLIES*	18,000	18,000	18,000	18,000

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 101-GENERAL FUND  
 103-FIRE DEPT

-- HISTORICAL DATA --  
 2004-2005 2005-2006

BUDGET DOCUMENT  
 YEAR 2007-2008

	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
694	3,067	5-20-0261	AMBULANCE VEHICLE SUPPLIE			
233	393	5-20-0262	AMBULANCE TRAVEL	500	500	500
3,472	3,106	5-20-0263	E.M.S. TRAINING			
	19,605	5-20-0298	EQUIP/FURNITURE NON-CAP			
41,452		5-20-0303	HOMELAND SECURITY GRANT 1			
1,608		5-20-0306	STATE FIRE MARSH HAZ MAT			
	2,557	5-20-0307	FIRST RESPONDER GRANT			
	1,000	5-20-0308	FIREMED GRANT			
178,254	166,780		TOTAL MATERIALS & SERVICES	145,317	145,317	145,317
CAPITAL OUTLAY						
	4,728	5-40-0336	HEART MONITOR			
	4,728		TOTAL CAPITAL OUTLAY			
TRANSFERS						
	35,000	5-60-0612	TRANS TO FIRE EQ RESERVE			
	35,000		TOTAL TRANSFERS			
UEFB						
		5-90-0702	UEFB - FIRE EQUIP RESERVE	25,000	25,000	25,000
			TOTAL UEFB	25,000	25,000	25,000
1,151,090	1,219,198		T O T A L D E P T 103 E X P E N S E S	1,350,730	1,350,730	1,350,730

General Fund -101  
Fire Department -103

The positions budgeted this year in the fire department are:

- ◆ Fire Chief
- ◆ Three Assistant Chiefs
- ◆ Three Lieutenants
- ◆ Six Firefighters

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0111	AMBULANCE LABOR OVERTIME	48,000	50,000	The change in this line item is due primarily to rising personnel costs.
5-20-0204	VEHICLE MAINTENANCE	13,000	14,000	Used for maintenance and repair of fire and EMS vehicles. 5-20-0224 is deleted and combined in this account.
5-20-0205	EQUIPMENT MAINTENANCE	4,500	5,500	Used for maintenance and repair of fire and EMS Equipment, as well as OSHA mandated equipment testing. 5-20-0224 is being deleted and combined in this account.
5-20-0220	DUES, FEES & SUBSCRIPTIONS	3,500	3,500	Pays for EMT recertification and ambulance licensing, memberships in OVFA, IAFC, OFCA, the District 13 training association and for fire training magazines.
5-20-0221	EQUIPMENT SUPPLIES	10,000	11,500	Increase in this fund is due to the need to replace fire hose and small tools in the department and is taken from the remainder of the deletion of 5-20-0224.
5-20-0223	CONTRACTED SERVICES	8,000	8,000	OHSA respiratory evaluations, physician advisor, employee vaccinations, exposure program, cot maintenance, monitor testing and form (billing slips, burn permits) printing.
5-20-0232	GASOLINE AND OIL	12,100	12,500	Gasoline, diesel and oil/fluids for fire and EMS vehicles. Based upon actual requirements for 2005-2006.
5-20-0260	EMS SUPPLIES	17,000	18,000	Cost of medication replacement is going up due to a policy change at St. Elizabeth that will no longer allow us to exchange medications before they expire at no charge.

----- ADOPTED -----  
----- PROPOSED -----  
----- APPROVED -----  
----- ADOPTED -----

E X P E N S E S

PERSONAL SERVICES	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
29	5-10-0101	WAGES	12,154	12,154	12,154
2,246	5-10-0103	CEMETERY/PARK SUPERVISOR			
488	5-10-0104	EQUIPMENT OPERATOR II			
190	5-10-0106	SPECIALIST II			
312	5-10-0107	EQUIPMENT OPERATOR I			
886	5-10-0108	UTILITY WORKER			
	5-10-0109	SPECIALIST I			
	5-10-0111	WAREHOUSEMAN			
24	5-10-0113	PART-TIME LABOR			
562	5-10-0115	SOCIAL SECURITY			
1,473	5-10-0116	PUBLIC EMPLOYEES RETIREME			
260	5-10-0117	WORKERS' COMPENSATION INS			
2,191	5-10-0118	HEALTH INSURANCE			
172	5-10-0123	COMPENSATED ABSENCE ACCRL	119	119	119
	5-10-0124	COMPENSATION SELLS	119	119	119
8,833		TOTAL PERSONAL SERVICES	12,392	12,392	12,392

MATERIALS & SERVICES

764	5-20-0201	TELEPHONE	850	850	850
3,215	5-20-0202	ELECTRIC POWER	3,186	3,186	3,186
1,227	5-20-0206	BUILDING MAINTENANCE	2,000	2,000	2,000
2,888	5-20-0207	GROUND MAINTENANCE	2,000	2,000	2,000
678	5-20-0215	OFFICE SUPPLIES	700	700	700
	5-20-0220	DUES, FEES, SUBSCRIPTIONS	500	500	500
77,862	5-20-0223	CONTRACTED SERVICES	75,000	75,000	75,000
1,033	5-20-0224	EQUIP MAINT/REPLACE	761	761	761
2,817	5-20-0228	INSURANCE	111	111	111
163	5-20-0238	MISC. TOOLS & SUPPLIES	500	500	500
928	5-20-0240	STATE SURCHARGE	1,000	1,000	1,000
	5-20-0246	VENDOR MATERIAL	3,000	3,000	3,000
	5-20-0247	STORES MATERIAL			
1,182	5-20-0252	HEATING FUEL	1,500	1,500	1,500
1,385	5-20-0255	TECHNICAL SERVICES	2,000	2,000	2,000
3,730		TOTAL MATERIALS & SERVICES	93,108	93,108	93,108
97,872					

CAPITAL OUTLAY

	5-40-0300	CEMETERY IMPROVEMENTS			
		TOTAL CAPITAL OUTLAY			
106,705		TOTAL DEPT 104 EXPENSES	105,500	105,500	105,500

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 sales, and interest earnings from John Schmitz Trust and Mount Hope Trust Funds.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	75,000	75,000	These funds are to pay the contractor working at the cemetery.

--- HISTORICAL DATA ---  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
5-10-0101	WAGES	18,177	19,096	19,096	19,096
5-10-0103	CEMETERY/PARK SUPERVISOR	---	---	---	---
5-10-0104	EQUIPMENT OPERATOR II	---	---	---	---
5-10-0106	SPECIALIST II	---	---	---	---
5-10-0107	EQUIPMENT OPERATOR I	---	---	---	---
5-10-0108	UTILITY WORKER	---	---	---	---
5-10-0109	SPECIALIST I	---	---	---	---
5-10-0111	WAREHOUSEMAN	---	---	---	---
5-10-0113	PART TIME LABOR	---	---	---	---
5-10-0114	OVERTIME	---	---	---	---
5-10-0115	SOCIAL SECURITY	---	---	---	---
5-10-0116	PUBLIC EMPLOYEES RETIREME	---	---	---	---
5-10-0117	WORKERS' COMPENSATION INS	---	---	---	---
5-10-0118	HEALTH INSURANCE	---	---	---	---
5-10-0123	COMPENSATED ABSENCE ACCRL	182	187	187	187
5-10-0124	COMPENSATION SELLS	182	187	187	187
	TOTAL PERSONAL SERVICES	18,541	19,470	19,470	19,470
MATERIALS & SERVICES					
5-20-0202	ELECTRIC POWER	1,700	2,000	2,000	2,000
5-20-0206	BUILDING MAINTENANCE	500	1,000	1,000	1,000
5-20-0207	GROUND MAINTENANCE	4,000	4,500	4,500	4,500
5-20-0223	CONTRACTED SERVICES	18,000	18,000	18,000	18,000
5-20-0224	EQUIP MAINT/REPLACE	778	778	778	778
5-20-0228	INSURANCE	287	276	276	276
5-20-0238	OPERATING SUPPLIES	---	---	---	---
5-20-0246	VENDOR MATERIAL	3,000	3,000	3,000	3,000
5-20-0247	STORES MATERIAL	---	---	---	---
5-20-0255	TECHNICAL SERVICES	500	500	500	500
5-20-0266	VANDALISM	1,000	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	29,765	31,554	31,554	31,554
CAPITAL OUTLAY					
5-40-0300	PARK IMPROVEMENTS	15,000	---	---	---
	TOTAL CAPITAL OUTLAY	15,000	---	---	---
63,306	TOTAL DEPT 105 EXPENSES	63,306	51,024	51,024	51,024
54,274	TOTAL DEPT 105 EXPENSES	50,100	51,024	51,024	51,024

General Fund -101  
Parks Department -105

A contractor waters, mows, trims and generally maintains the parks. The Public Works Secretary schedules Park uses. There are several small parks around the city. The main parks are Geiser-Pollman, Samo, South Baker and Cedar Acres. The park contract does not cover Samo Park or Post Office Square at this time.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	18,000	18,000	This funding is for the contractor for services in spring, summer and fall.

	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
38	5-10-0101	WAGES	7,000	7,000	7,000
38	5-10-0103	SUPERVISOR			
486	5-10-0104	EQUIPMENT OPERATOR II			
767	5-10-0106	SPECIALIST II			
873	5-10-0107	EQUIPMENT OPERATOR I			
	5-10-0108	UTILITY WORKER			
371	5-10-0109	SPECIALIST I			
	5-10-0113	PART TIME LABOR			
16	5-10-0115	SOCIAL SECURITY			
191	5-10-0116	PUBLIC EMPLOYEES RETIREME			
471	5-10-0117	WORKERS' COMPENSATION INS			
106	5-10-0118	HEALTH INSURANCE			
686	5-10-0123	COMPENSATED ABSENCE ACCRL	50	50	50
100	5-10-0124	COMPENSATION SELLS	50	50	50
1,890-	5-10-0130	PA			
2,215		TOTAL PERSONAL SERVICES	7,100	7,100	7,100
MATERIALS & SERVICES					
1,464	5-20-0202	ELECTRIC POWER	1,533	1,533	1,533
1,878	5-20-0204	VEHICLE MAINTENANCE			
114	5-20-0205	EQUIPMENT MAINTENANCE	2,500	2,500	2,500
967	5-20-0206	BUILDING MAINTENANCE	4,000	4,000	4,000
550	5-20-0207	GROUND MAINTENANCE	2,000	2,000	2,000
1,001	5-20-0209	LIGHTING MAINTENANCE	1,000	1,000	1,000
119	5-20-0219	RUNWAY MAINTENANCE	2,000	2,000	2,000
30	5-20-0220	DUES, FEES, SUBSCRIPTIONS	400	400	400
43,338	5-20-0221	ADLER GRANT PASS THRU			
1,319	5-20-0223	CONTRACTED SERVICES	32,000	32,000	32,000
3,637	5-20-0224	EQUIP MAINT/REPLACE	1,500	1,500	1,500
205	5-20-0228	INSURANCE	2,500	2,500	2,500
	5-20-0238	OPERATING SUPPLIES	500	500	500
1,343	5-20-0246	VENDOR MATERIAL	500	500	500
534	5-20-0247	STORES MATERIAL			
8,317-	5-20-0255	TECHNICAL SERVICES	500	500	500
	5-20-0299	M/S COSTS			
47,182		TOTAL MATERIALS & SERVICES	50,933	50,933	50,933
DEBT SERVICE					
8,340	5-50-0422	FBO/SHOP/HANGAR LOAN	8,340	8,340	8,340
8,340		TOTAL DEBT SERVICE	8,340	8,340	8,340
57,737	67,037	TOTAL DEPT 106 EXPENSES	66,373	66,373	66,373

General Fund -101  
 Airport Department -106

The City owns the airport and the airport fixed base operator, FBO, normally deals with all air operations. The airport maintenance is normally accomplished by public works crews and is overseen by the Street Supervisor, Tom Fisk. The Public Works Director has coordinated planning, hanger rental, and major projects.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0207	GROUND MAINTENANCE	1,000	2,000	The additional dollars will be used on chemicals to control weeds.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	40	400	Funds are used for license renewals. The increase is due to an additional required license.
5-20-0223	CONTRACTED SERVICES	32,000	32,000	\$32,000 of the funds is for the FBO contract. A new contract is currently being negotiated.

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 101-GENERAL FUND  
 108-OTHER GENERAL

BUDGET DOCUMENT  
 YEAR 2007-2008

--- HISTORICAL DATA --- ADOPTED 2006-2007 PROPOSED APPROVED ADOPTED  
 2004-2005 2005-2006

E X P E N S E S

PERSONAL SERVICES	2004-2005	2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
900				5-10-0102	COUNCIL MEMBERS			
1,050				5-10-0103	SUPERVISOR			
2,252				5-10-0104	EQUIPMENT OPERATOR II			
1,047				5-10-0105	WAREHOUSEMAN			
563				5-10-0106	SPECIALIST II			
806				5-10-0107	EQUIPMENT OPERATOR I			
132				5-10-0108	UTILITY WORKER			
3,984				5-10-0110	PROP ROOM REMODEL LABOR			
				5-10-0111	LABOR COSTS			
				5-10-0112	PART-TIME BUILDING CUSTOD			
14,067				5-10-0113	PART TIME LABOR			
8				5-10-0114	OVERTIME			
				5-10-0115	SOCIAL SECURITY			
1,684				5-10-0116	PUBLIC EMPLOYEES RETIREME			
1,194				5-10-0117	WORKERS' COMPENSATION INS			
803				5-10-0118	HEALTH INSURANCE			
2,329				5-10-0123	COMPENSATED ABSENCE ACCRL			
803				5-10-0135	LABOR COSTS			
9,109								
29,893					TOTAL PERSONAL SERVICES			

MATERIALS & SERVICES	2004-2005	2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
909				5-20-0201	TELEPHONE			
11,423				5-20-0202	ELECTRIC POWER			
2,317				5-20-0203	TRAVEL & TRAINING			
				5-20-0204	CITY HALL MAINT.			
93				5-20-0205	EQUIPMENT MAINTENANCE			
1,737				5-20-0206	BUILDING MAINTENANCE			
1,686				5-20-0207	GROUND MAINTENANCE			
79				5-20-0211	PRNTNG, ADVRTSNG, ELECTIO			
15,690				5-20-0213	AUDIT			
7,742				5-20-0214	ARBITRATION, LEGAL FEES			
95				5-20-0215	OFFICE SUPPLIES			
6,003				5-20-0216	SMITH DITCH SUIT COSTS			
10,821				5-20-0219	FINANCE SOFTWARE SERVICES			
4,783				5-20-0220	DUES, FEES, SUBSCRIPTIONS			
36,303				5-20-0222	HBC PAYMENTS			
1,565				5-20-0223	CONTRACTED SERVICES			
744				5-20-0224	EQUIP MAINT/REPLACE			
2,858				5-20-0228	INSURANCE			
7,120				5-20-0235	REFUNDS			
4,002				5-20-0238	OPERATING SUPPLIES			
				5-20-0246	VENDOR MATERIAL			
634				5-20-0255	TECHNICAL SERVICES			
1,761				5-20-0262	COMMUNITY PARTICIPATION*			
175				5-20-0263	TREE CITY USA			

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101-GENERAL FUND  
108-OTHER GENERAL

-- HISTORICAL DATA --  
2004-2005 2005-2006

2,500

118,540

111,425

CAPITAL OUTLAY

46,567  
42,917

21,715  
19,408  
14,200  
12,275

89,484

67,598

TRANSFERS

11,118  
14,000  
2,500

27,618

265,535

208,040

T O T A L D E P T 108 E X P E N S E S

BUDGET DOCUMENT  
YEAR 2007-2008

ADOPTED 2006-2007 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

5-20-0300 EQUIP/FURNITURE-NONCAP

TOTAL MATERIALS & SERVICES

5-40-0401 POLC/FIRE COMBINE REMODEL  
5-40-0403 MAINTENANCEFOR CITYASSETS  
5-40-0405 REMODEL PROPERTY ROOM  
5-40-0407 CEMETARY IRRIGATION REPAI  
5-40-0408 PARK SIDEWALKS

TOTAL CAPITAL OUTLAY

5-60-0603 TRAN TO FIRE EQUIP RESERV  
5-60-0604 TRANS FUND 108 FIRE VEHIC  
5-60-0614 XFR TO GOLF COURSE FUND

TOTAL TRANSFERS

ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
<b>E X P E N S E S</b>					
<b>PERSONAL SERVICES</b>					
5-10-0101	PLANNING TECH .87 FTE	29,192	35,164	35,164	35,164
5-10-0102	PW DIRECTOR .08 FTE	4,696			
5-10-0103	PLANNING DIRECTOR	14,000	62,052	62,052	62,052
5-10-0104	PLANNING TECH ASSISTANCE	7,000			
5-10-0115	SOCIAL SECURITY	2,592	7,437	7,437	7,437
5-10-0116	PUBLIC EMPLOYEES RETIREME	7,370	19,608	19,608	19,608
5-10-0117	WORKERS' COMPENSATION INS	47	1,928	1,928	1,928
5-10-0118	HEALTH INSURANCE	7,795	20,608	20,608	20,608
5-10-0122	EMPLOYEE BENEFITS	-----			
5-10-0123	COMPENSATED ABSENCE ACCRL	-----	155	155	155
5-10-0124	COMPENSATION SELLS	-----	155	155	155
	<b>TOTAL PERSONAL SERVICES</b>	<b>72,692</b>	<b>147,107</b>	<b>147,107</b>	<b>147,107</b>
<b>MATERIALS &amp; SERVICES</b>					
5-20-0201	TELEPHONE	500	200	200	200
5-20-0203	TRAVEL & TRAINING	1,000	1,000	1,000	1,000
5-20-0205	EQUIPMENT MAINTENANCE	100	100	100	100
5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	750	750	750	750
5-20-0212	COPY MACHINE SUPPLIES	500	1,300	1,300	1,300
5-20-0215	OFFICE SUPPLIES	50	750	750	750
5-20-0220	DUES, FEES, SUBSCRIPTIONS	-----	500	500	500
5-20-0223	CONTRACTED SERVICES*	-----			
5-20-0235	REFUNDS	-----			
5-20-0244	POSTAGE	1,500	100	100	100
5-20-0245	GENERAL SUPPLIES	200	500	500	500
5-20-0255	TECHNICAL SERVICES	5,000	2,000	2,000	2,000
5-20-0300	SMALL EQUIPMENT PURCHASE	500	500	500	500
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>10,100</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>
82,792	<b>T O T A L D E P T 109 E X P E N S E S</b>		<b>154,807</b>	<b>154,807</b>	<b>154,807</b>

General Fund -101  
 Planning Department -109

This department has been re-established to give more recognition and organization to this essential function of the City. A .87 FTE Planning Technician and a new 1.0 FTE Planning Director is its staff.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAVEL AND TRAINING	1,000	1,000	Funds will be used to learn planning rules, policies and procedures.
5-20-0215	OFFICE SUPPLIES	50	750	With another person or staff it will be necessary to purchase additional supplies. This is also more reflective of actual costs.
5-20-0255	TECHNICAL SERVICES	0	2,000	This is more reflective of actual expenditures \$1,173 was spent through 3/31/07. The amount has been increased to allow for work to be done on comprehensive planning efforts.

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BIJEAN  
101-GENERAL FUND  
111-HYDRO ELECTRIC PLANT DEPT  
-- HISTORICAL DATA --  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

ADOPTED  
2006-2007

ACCT DESCRIPTION

APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES

24	454					
1,129	548				1,432	1,432
88	75					
253	216					
36	43					
14	225					
46	14				14	14
					14	14
1,590	1,575	1,391	TOTAL PERSONAL SERVICES	1,460	1,460	1,460

MATERIALS & SERVICES

361	175					
243	550				500	500
60	65				100	100
2,775	2,841				1,000	1,000
41	5					
					400	400
					200	200
3,480	3,636	2,200	TOTAL MATERIALS & SERVICES	2,200	2,200	2,200
5,070	5,211	3,591	TOTAL DEPT 111 EXPENSES	3,660	3,660	3,660

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 OTEC, and revenue is credited to the general fund. The majority of expenditures occur as a result of unexpected breakdowns to the hydroelectric Plant or to maintenance schedules.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0220	DUES, FEES, SUBSCRIPTIONS	100	100	Funds are used for the annual renewal of our State permit.
5-20-0223	CONTRACTED SERVICES	1,000	1,000	Funds are used for outside repair services.

ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
4,902	5-10-0101	WAGES	5,150	5,150	5,150
	5-10-0103	SUPERVISOR			
	5-10-0104	EQUIPMENT OPERATOR II			
	5-10-0106	SPECIALIST II			
	5-10-0107	EQUIPMENT OPERATOR I			
	5-10-0108	UTILITY WORKER			
	5-10-0109	SPECIALIST			
	5-10-0113	PART TIME LABOR			
	5-10-0114	OVERTIME			
	5-10-0115	SOCIAL SECURITY			
	5-10-0116	PUBLIC EMPLOYEES RETIREME			
	5-10-0117	WORKERS' COMPENSATION INS			
	5-10-0118	HEALTH INSURANCE			
49	5-10-0123	COMPENSATED ABSENCE ACCRL	50	50	50
49	5-10-0124	COMPENSATION SELLS	50	50	50
5,000		TOTAL PERSONAL SERVICES	5,250	5,250	5,250
MATERIALS & SERVICES					
2,265					
3,652	5-20-0205	EQUIPMENT MAINTENANCE	4,000	4,000	4,000
772	5-20-0206	BUILDING MAINTENANCE	1,500	1,500	1,500
777	5-20-0207	GROUND MAINTENANCE	500	500	500
200	5-20-0220	DUES, FEES, SUBSCRIPTIONS	300	300	300
344	5-20-0221	EQUIPMENT SUPPLIES	500	500	500
4,174	5-20-0222	SPECIAL CONTRACTED SERVIC	3,500	3,500	3,500
10,037	5-20-0223	CONTRACTED SERVICES	20,000	20,000	20,000
664	5-20-0224	EQUIP MAINT/REPLACE	650	650	650
3,090	5-20-0228	INSURANCE	250	250	250
289	5-20-0238	OPERATING SUPPLIES	250	250	250
2,720	5-20-0255	TECHNICAL SERVICES	3,500	3,500	3,500
26,719	5-20-0263	POOL CHEMICALS			
		TOTAL MATERIALS & SERVICES	34,950	34,950	34,950
28,984		TOTAL DEPT 113 EXPENSES	40,200	40,200	40,200

General Fund -101  
 Samo Swim Center - Department 113

The swim center is operated by the YMCA (the contractor) and maintained in part by public works personnel who do major repairs and ensure water quality. The Water Supervisor (Chuck Everson) oversees the contract and the maintenance.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0221	EQUIPMENT SUPPLIES	500	500	This funding is for chemicals for the pool and cleaning supplies.
5-20-0222	SPECIAL CONTRACTED SERVICES	3,500	3,500	This line is for cleaning services.
5-20-0223	CONTRACTED SERVICES	24,000	20,000	Contracted services covers maintenance with Ridgeway Industrial who specializes in complicated heating and plumbing systems.



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101-GENERAL FUND  
114-COMMUNITY DEVELOPMENT DPT  
-- HISTORICAL DATA --  
2004-2005

BUDGET DOCUMENT  
YEAR 2007-2008

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ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
2,719,702	TOTAL PERSONAL SERVICES	3,133,946	3,555,880	3,555,880	3,555,880
974,548	TOTAL MATERIALS & SERVICES	1,065,855	1,006,851	1,006,851	1,006,851
109,835	TOTAL CAPITAL OUTLAY	232,000	5	20,005	125,005
8,340	TOTAL DEBT SERVICE	8,340	8,340	8,340	8,340
40,633	TOTAL TRANSFERS	298,197	7,500	57,500	57,500
	TOTAL CONTINGENCY	298,000	300,000	300,000	300,000
	TOTAL UEFF	1,279,946	1,327,810	1,257,810	1,257,810
3,853,058	TOTAL FUND 101 EXPENSES	6,316,284	6,206,386	6,206,386	6,311,386

General Fund - 101  
 Community Development Department - 114

Personnel costs budgeted in the department include the Community Development Director. Also budgeted here are public works staff dollars of \$3,214 to perform Community Participation tasks like hanging Holiday decorations and for helping with street closures and barricades.

Baker County contributes \$12,000 for overhead and support expenses. This arrangement will be continued for 2007-08 subject to the EDC arrangement.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0255	TECHNICAL SERVICES	4,000	4,000	The Community Development Director/Department utilizes the Technical Services Department for design services and support on development projects.
5-20-0265	BAKER CITY PROMOTION	3,500	3,500	Funds are used for marketing materials and special projects.
5-20-0268	LEO ADLER DAY	4,000	4,000	This is a one-day event, and donations and sponsors pay expenses. The main expense is fireworks.

# Street Fund

BUDGET DOCUMENT  
YEAR 2007-2008

2004-2005	HISTORICAL DATA 2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
182,626	563,814	566,084	3-01-0101	BEGINNING WORKING CAPITAL	736,854	736,854	736,854
21,684	20,497	20,000	3-10-0200	PRIOR YEARS TAXES	20,000	20,000	20,000
478,924	480,808	467,423	3-10-0300	STATE GAS TAX	460,607	460,607	460,607
6,006	4,288	6,500	3-10-0900	INCIDENTAL SALES	6,500	6,500	6,500
	497	500	3-10-0901	WEED ABATEMENT	500	500	500
	10		3-10-0902	ELM STREET DIRT SALES			
8,022	23,581	17,138	3-10-1200	INTEREST	17,139	17,139	17,139
691	633	691	3-10-2001	OREGON ST REIMBURSED POWE	691	691	691
80,929	87,258	83,758	3-10-2800	SURFACE TRANS PROJECT (S	86,978	86,978	86,978
		200	3-10-3700	REFUNDS	200	200	200
		352,950	3-10-3905	STP FUND FOR ELKHORN IP	580,475	580,475	580,475
48,783			3-10-3910	OTIA GRANT INDIANA			
80,629			3-10-3911	OTIA GRANT BIRCH STREET			
15,000			3-10-3915	3RD ST WIDENING ODOT			
5,000			3-10-3920	3RD ST WIDENING BAKER 5J			
		105,000	3-10-5701	TRANS FROM GENERAL FUND	50,000	50,000	50,000
	238,171		3-10-5706	TRANSFER FROM EQ FUND 108			
235,416			3-10-5710	TRANS FROM LID FUND 110	55,000	55,000	55,000
390,319	407,176	414,089	3-10-9900	CURRENT YEARS TAXES	433,615	433,615	433,615
1,554,029	1,826,733	2,034,333	TOTAL	DEPT 100 REVENUES	2,343,559	2,448,559	2,448,559

ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
5-10-0101	WAGES	192,675	228,593	228,593	228,593
5-10-0102	DIRECTOR OF PUBLIC WORKS				
5-10-0103	SUPERVISOR				
5-10-0104	EQUIPMENT OPERATOR II				
5-10-0105	WAREHOUSEMAN				
5-10-0106	SPECIALIST II				
5-10-0107	EQUIPMENT OPERATOR I				
5-10-0108	UTILITY WORKER				
5-10-0109	SPECIALIST I				
5-10-0111	COMM DEV DIRECTOR .09FTE	4,585	8,990	8,990	8,990
5-10-0113	PART-TIME LABOR	8,990	3,933	3,933	3,933
5-10-0114	OVERTIME	3,933	3,989	3,989	3,989
5-10-0115	SOCIAL SECURITY	1,339	2,607	2,607	2,607
5-10-0116	PUBLIC EMPLOYEES RETIREME	3,808	388	388	388
5-10-0117	WORKERS' COMPENSATION INS	398			
5-10-0118	HEALTH INSURANCE	852			
5-10-0120	UNEMPLOYMENT				
5-10-0122	EMPLOYEE BENEFITS				
5-10-0123	COMPENSATED ABSENCE ACCRL	2,210	2,250	2,250	2,250
5-10-0124	COMPENSATION SELLS	2,210	2,250	2,250	2,250
	TOTAL PERSONAL SERVICES	221,000	250,000	250,000	250,000
MATERIALS & SERVICES					
5-20-0201	TELEPHONE	800	1,000	1,000	1,000
5-20-0203	TRAVEL & TRAINING	1,000	1,000	1,000	1,000
5-20-0205	EQUIPMENT MAINTENANCE	2,500	2,500	2,500	2,500
5-20-0210	LAUNDRY & CLEANING	1,400	1,400	1,400	1,400
5-20-0211	PRINTNG, ADVRTSNG, ELECTIO	200	200	200	200
5-20-0212	COPY MACHINE SUPPLIES	100	200	200	200
5-20-0213	AUDIT	1,700	1,700	1,700	1,700
5-20-0215	OFFICE SUPPLIES	300	300	300	300
5-20-0219	FINANCIAL SOFTWARE MAINT	1,000	1,000	1,000	1,000
5-20-0220	DUES, FEES, SUBSCRIPTIONS	800	800	800	800
5-20-0223	CONTRACTED SERVICES	12,000	12,000	12,000	12,000
5-20-0224	EQUIP MAINT/REPLACE	104,754	118,500	118,500	118,500
5-20-0228	INSURANCE	5,127	4,930	4,930	4,930
5-20-0238	OPERATING SUPPLIES	2,400	2,400	2,400	2,400
5-20-0246	VENDOR MATERIAL	40,000	50,000	50,000	50,000
5-20-0247	STORES MATERIAL				
5-20-0255	TECHNICAL SERVICES	19,000	25,000	25,000	25,000
5-20-0262	COMMUNITY SERVICE	300	300	300	300
5-20-0270	ADMN. SERVICES INDIRECT C	35,911	40,497	40,497	40,497
5-20-0300	SMALL EQUIPMENT	3,200	3,200	3,200	3,200
	TOTAL MATERIALS & SERVICES	232,492	266,927	266,927	266,927
183,124		202,521			
PERSONAL SERVICES					
12,341		14,814			
13,668		19,590			
18,609		22,298			
935		1,472			
30,141		27,955			
1,883		1,576			
30,896		33,236			
654		963			
4,873		8,434			
1,287		2,501			
8,619		10,022			
21,331		23,422			
4,954		6,241			
30,717		27,535			
108					
53		57			
2,055		1,734			
		671			
198,506		211,052			

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BIJEAN  
102-STATE TAX STREET FUND  
201-STS MAINTENANCE

--- HISTORICAL DATA ---  
2004-2005 2005-2006

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CONTINGENCY	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
	29,000	5-70-0501	OPERATING CONTINGENCY	30,000	30,000	30,000
	29,000		TOTAL CONTINGENCY	30,000	30,000	30,000
UEFB	145,000	5-90-0701	UEFB FOR D STREET (FM110)	145,000	200,000	200,000
	251,906	5-90-0702	UEFB	207,661	207,661	207,661
	105,000	5-90-0703	UEFB FOR D STREET (FM101)	105,000	155,000	155,000
	501,906		TOTAL UEFB	457,661	562,661	562,661
381,630	984,398	TOTAL DEPT 201	EXPENSES	1,004,588	1,109,588	1,109,588

State Tax Street Fund - 102  
 Maintenance Department - 201

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

In fiscal year ending 6/30/06, \$105,000 was transferred from the LID repay fund (110) to fund D Street. It is designated in the Unappropriated Ending Fund Balance.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONAL SERVICES	221,000	250,000	Increase reflects increased labor cost and an increased emphasis on crack filling.
5-20-0211	PRINTNG & ADVERTISING	200	200	Legally required advertising varies depending on projects.
5-20-0246	VENDOR MATERIALS	40,000	50,000	Hot asphalt for patching and wide crack filling is paid for from this line. We anticipate filling wider cracks this year. Items normally purchased out of the Central Stores fund (which has been eliminated this year) will be purchased from this line.
5-20-0300	SMALL EQUIPMENT	3,200	3,200	This funding is for various small equipment needs throughout the year.

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102-STATE TAX STREET FUND  
202-STORM WATER MAINTENANCE  
--- HISTORICAL DATA ---  
2004-2005 2005-2006

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ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
5-10-0101	WAGES	24,234	24,234	24,234	24,234
5-10-0102	DIRECTOR OF PUBLIC WORKS				
5-10-0103	SUPERVISOR				
5-10-0104	EQUIPMENT OPERATOR II				
5-10-0107	EQUIPMENT OPERATOR I				
5-10-0108	UTILITY WORKER				
5-10-0109	SPECIALIST I				
5-10-0113	PART TIME HELP				
5-10-0114	OVERTIME	200	200	200	200
5-10-0115	SOCIAL SECURITY	15	15	15	15
5-10-0116	PUBLIC EMPLOYEES RETIREME	44	44	44	44
5-10-0117	WORKERS' COMPENSATION INS	7	7	7	7
5-10-0118	HEALTH INSURANCE				
5-10-0122	EMPLOYEE BENEFITS				
5-10-0123	COMPENSATED ABSENCE ACCRL	250	250	250	250
5-10-0124	COMPENSATION SELLS	250	250	250	250
	TOTAL PERSONAL SERVICES	25,000	25,000	25,000	25,000
MATERIALS & SERVICES					
5-20-0210	LAUNDRY & CLEANING	200	200	200	200
5-20-0213	AUDIT	160	160	160	160
5-20-0224	EQUIP MAINT/REPLACE	18,125	8,125	8,125	8,125
5-20-0228	INSURANCE	263	253	253	253
5-20-0246	VENDOR MATERIAL	2,000	2,000	2,000	2,000
5-20-0247	STORES MATERIAL				
5-20-0255	TECHNICAL SERVICES	1,250	12,500	12,500	12,500
5-20-0270	ADMN. SERVICES INDIRECT C	3,182	4,100	4,100	4,100
	TOTAL MATERIALS & SERVICES	25,180	27,338	27,338	27,338
CAPITAL OUTLAY					
5-40-0300	STORM WATER FACILITY PN		60,000	60,000	60,000
	TOTAL CAPITAL OUTLAY		60,000	60,000	60,000
31,470	TOTAL DEPT 202 EXPENSES	50,180	112,338	112,338	112,338

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 Street Supervisor, Tom Fisk, oversees the department. The Storm Water department's primary function is to maintain the Storm water drainage system for the City streets. The work is primarily cleaning the system. The State of Oregon may mandate some sort of treatment of storm water runoff. That could get expensive in the future.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0255	TECHNICAL SERVICES	1,250	12,500	Increase is for Technical Services to gather field data needed for the storm water facility plan.
5-40-0300	FACILITY PLAN	0	60,000	Facility plan will provide hydrology maps and information for the storm water collection system. It will also provide improvement alternatives for concerned areas and develop best management practices and storm drain standards.

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102-STATE TAX STREET FUND  
203-STS PREVENTATIVE MAINT  
-- HISTORICAL DATA --  
2004-2005 2005-2006

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
99	5-10-0101	WAGES	36,181	32,196	32,196
11,080	5-10-0102	DIRECTOR OF PUBLIC WORKS			
2,277	5-10-0103	SUPERVISOR			
2,226	5-10-0104	EQUIPMENT OPERATOR II			
102	5-10-0105	WAREHOUSEMAN			
542	5-10-0106	SPECIALIST II			
889	5-10-0107	EQUIPMENT OPERATOR I			
5,895	5-10-0108	UTILITY WORKER			
133	5-10-0109	SPECIALIST I			
3,420	5-10-0113	PART TIME LABOR	6,600	6,600	6,600
51	5-10-0114	OVERTIME	2,500	2,500	2,500
2,019	5-10-0115	SOCIAL SECURITY	696	696	696
3,387	5-10-0116	PUBLIC EMPLOYEES RETIREME	1,979	1,835	1,835
875	5-10-0117	WORKERS' COMPENSATION INS	273	273	273
4,862	5-10-0118	HEALTH INSURANCE	29		
43	5-10-0122	EMPLOYEE BENEFITS			
330	5-10-0123	COMPENSATED ABSENCE ACCRL	492	450	450
	5-10-0124	COMPENSATION SELLS	492	450	450
64,987		TOTAL PERSONAL SERVICES	49,242	45,000	45,000
MATERIALS & SERVICES					
112	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	139	139	139
955	5-20-0213	AUDIT	955	955	955
175,953	5-20-0223	CONTRACTED SERVICES	264,700	268,000	268,000
15,921	5-20-0224	EQUIP MAINT/REPLACE	25,163	22,995	22,995
486	5-20-0228	INSURANCE	847	814	814
42	5-20-0238	OPERATING SUPPLIES	750	750	750
18,726	5-20-0246	VENDOR MATERIAL	8,839	12,000	12,000
2,588	5-20-0247	STORES MATERIAL			
31,739	5-20-0255	TECHNICAL SERVICES	31,571	33,000	33,000
25,454	5-20-0270	ADMN. SERVICES INDIRECT C	32,870	32,611	32,611
271,976		TOTAL MATERIALS & SERVICES	365,834	371,264	371,264
336,963	415,076	T O T A L D E P T 2 0 3 E X P E N S E S	415,076	416,264	416,264

Street Fund -102  
Preventative Maintenance - 203

This goal of the 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 be the recipient of STP (State Surface Transportation Project) funds of \$86,978, which are also to be used for the overlay.

This budget follows the council adopted "2007 Pavement Management Plan."

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	264,700	268,000	This funding is to cover the cost of street overlays and the portion of surface treatments done by outside contractors.

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102-STATE TAX STREET FUND  
204-STREET LIGHTING DEPT  
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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
1,174	5-10-0101	WAGES	4,919	4,919	4,919
1,681	5-10-0102	DIRECTOR OF PUBLIC WORKS			
81	5-10-0104	EQUIPMENT OPERATOR II			
1,801	5-10-0106	SPECIALIST II			
67	5-10-0108	UTILITY WORKER			
	5-10-0113	PART TIME LABOR	385	385	385
	5-10-0114	OVERTIME	350	350	350
178	5-10-0115	SOCIAL SECURITY	56	56	56
500	5-10-0116	PUBLIC EMPLOYEES RETIREME	148	148	148
74	5-10-0117	WORKERS' COMPENSATION INS	22	22	22
394	5-10-0118	HEALTH INSURANCE			
5	5-10-0122	EMPLOYEE BENEFITS			
93	5-10-0123	COMPENSATED ABSENCE ACCRL	60	60	60
	5-10-0124	COMPENSATION SELLS	60	60	60
3,602		TOTAL PERSONAL SERVICES	6,000	6,000	6,000
MATERIALS & SERVICES					
50,183	5-20-0202	ELECTRIC POWER	50,000	50,000	50,000
215	5-20-0213	AUDIT	215	215	215
2,130	5-20-0223	CONTRACTED SERVICES	1,500	1,500	1,500
1,377	5-20-0224	EQUIP MAINT/REPLACE	2,268	2,268	2,268
44	5-20-0228	INSURANCE	46	46	46
419	5-20-0246	VENDOR MATERIAL	7,000	7,000	7,000
7,590	5-20-0247	STORES MATERIAL			
	5-20-0255	TECHNICAL SERVICES	1,500	1,500	1,500
5,395	5-20-0270	ADMN. SERVICES INDIRECT C	5,825	5,825	5,825
67,353		TOTAL MATERIALS & SERVICES	68,354	68,354	68,354
70,955		TOTAL DEPT 204 EXPENSES	74,354	74,354	74,354

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	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0202	ELECTRIC POWER	55,000	50,000	Power costs to operate the lights is by far the greatest expense in this department.
5-20-0223	CONTRACTED SERVICES	1,500	1,500	This is generally for work that is beyond our maintenance electrician on staff. We occasionally have to have OTEC and/or regular electricians do repairs.
5-20-2467	VENDOR MATERIALS	7,000	7,000	Most of this expense comes from replacing burned out bulbs, photo eyes and reflectors. Also, damaged light poles are replaced with these funds.
5-20-0255	TECHNICAL SERVICES	500	1,500	Technical Services needs to review and update street light billing Database.

ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
2,639	5-10-0101	WAGES	26,209	26,209	26,209
769	5-10-0103	SUPERVISOR			
97	5-10-0104	EQUIPMENT OPERATOR II			
250	5-10-0105	WAREHOUSEMAN			
558	5-10-0107	EQUIPMENT OPERATOR I			
581	5-10-0108	UTILITY WORKER			
3,286	5-10-0109	SPECIALIST I			
486	5-10-0113	PART TIME LABOR			
51	5-10-0114	OVERTIME	441	441	441
853	5-10-0115	SOCIAL SECURITY	500	500	500
2,314	5-10-0116	PUBLIC EMPLOYEES RETIREME	72	72	72
67	5-10-0117	WORKERS' COMPENSATION INS	190	190	190
342	5-10-0118	HEALTH INSURANCE	28	28	28
2,777	5-10-0123	COMPENSATED ABSENCE ACCRL	280	280	280
152	5-10-0124	COMPENSATION SELLS	280	280	280
2,248		TOTAL PERSONAL SERVICES	28,000	28,000	28,000
MATERIALS & SERVICES					
160	5-20-0213	AUDIT	160	160	160
18,915	5-20-0224	EQUIP MAINT/REPLACE	28,000	28,000	28,000
26	5-20-0228	INSURANCE	27	27	27
50	5-20-0238	OPERATING SUPPLIES	400	400	400
308	5-20-0246	VENDOR MATERIAL	4,000	4,000	4,000
5,507	5-20-0247	STORES MATERIAL			
47	5-20-0255	TECHNICAL SERVICES	400	400	400
3,847	5-20-0270	ADMN. SERVICES INDIRECT C	5,184	5,184	5,184
16,167		TOTAL MATERIALS & SERVICES	38,171	38,171	38,171
18,415		TOTAL DEPT 205 EXPENSES	66,171	66,171	66,171

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 do because we never know what the winter will bring. The Street Supervisor, Tom Fisk, oversees the department.

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

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONAL SERVICES	26,000	28,000	Public works staff is budgeted to perform this service.

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102-STATE TAX STREET FUND  
209-STREET CONSTRUCTION  
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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
		PERSONAL SERVICES			
109	5-10-0101	WAGES			
359	5-10-0103	SUPERVISOR	4,902	4,902	4,902
840	5-10-0104	EQUIPMENT OPERATOR II			
111	5-10-0107	EQUIPMENT OPERATOR I			
683	5-10-0108	UTILITY WORKER			
12	5-10-0113	PART-TIME LABOR			
131	5-10-0115	SOCIAL SECURITY			
364	5-10-0116	PERS			
75	5-10-0117	WORKER'S COMPENSATION INS			
442	5-10-0118	HEALTH INSURANCE			
91	5-10-0123	COMPENSATED ABSENCE ACCRL	49	49	49
	5-10-0124	COMPENSATION SELLS	49	49	49
2,789		TOTAL PERSONAL SERVICES	5,000	5,000	5,000
MATERIALS & SERVICES					
7,913	5-20-0223	CONTRACTED SERVICES	5,000	5,000	5,000
1,016	5-20-0224	EQUIP MAINT/REPLACE	2,500	2,500	2,500
764	5-20-0228	INSURANCE	500	481	481
21	5-20-0238	OPERATING SUPPLIES	300	300	300
723	5-20-0246	VENDOR MATERIAL	2,500	2,500	2,500
485	5-20-0247	STORES MATERIAL			
5,258	5-20-0255	TECHNICAL SERVICES	9,000	9,000	9,000
1,554	5-20-0270	ADMIN SERVICES INDIRECT C	2,133	2,106	2,106
17,716		TOTAL MATERIALS & SERVICES	21,887	21,887	21,887
20,505		TOTAL DEPT 209 EXPENSES	26,887	26,887	26,887

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.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	5,000	5,000	This is for various street construction done by outside contractors.

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102-STATE TAX STREET FUND  
217-INDIANA OTIA GRANT COSTS  
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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
PERSONAL SERVICES					
230	5-10-0101	WAGES			
16	5-10-0113	PART-TIME LABOR			
18	5-10-0115	SOCIAL SECURITY			
50	5-10-0116	PERS			
11	5-10-0117	WORKERS' COMP			
85	5-10-0118	HEALTH INSURANCE			
3	5-10-0123	COMPENSATED ABSENCE ACCRL			
413		TOTAL PERSONAL SERVICES			
MATERIALS & SERVICES					
2,875	5-20-0223	CONTRACTED SERVICES			
163	5-20-0224	INTERNAL EQUIP RENTAL			
22	5-20-0247	STORES MATERIAL			
2,764	5-20-0255	TECH SERVICES			
511	5-20-0270	ADMIN SERVICES INDIRECT			
6,335		TOTAL MATERIALS & SERVICES			
TRANSFERS					
24,993	5-60-0626	TRANS TO WTR FD INDIANA	24,993	24,993	24,993
24,993		TOTAL TRANSFERS	24,993	24,993	24,993
31,741		TOTAL DEPT 217 EXPENSES	24,993	24,993	24,993

Street Fund - 102  
 Indiana OTIA Grant costs -- 217

This budget tracks the OTIA interfund loan payment for the City's match to this grant/project.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0626	TRANSFER TO THE EQUIPMENT FUND	24,993	24,993	This is the last payment!

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102-STATE TAX STREET FUND  
220-BIRCH STREET PROJECT  
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ACCT

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PERSONAL SERVICES		E X P E N S E S	
ACCT	DESCRIPTION	PROPOSED	ADOPTED
534	WAGES		
170	5-10-0101 SUPERVISOR		
848	5-10-0108 UTILITY WORKER		
269	5-10-0113 PART-TIME LABOR		
6	5-10-0114 OVERTIME		
136	5-10-0115 SOCIAL SECURITY		
320	5-10-0116 PERS		
86	5-10-0117 WORKERS' COMP		
537	5-10-0118 HEALTH INSURANCE		
71	5-10-0123 COMPENSATED ABSENCE ACCRL		
2,977	TOTAL PERSONAL SERVICES		
MATERIALS & SERVICES			
44,185	5-20-0223 CONTRACTED SERVICES		
989	5-20-0224 INTERNAL EQUIP RENTAL		
521	5-20-0246 VENDOR MATERIAL		
1,422	5-20-0247 STORES MATERIAL		
5,334	5-20-0255 TECH SERVICES		
4,545	5-20-0270 INDIRECT		
56,996	TOTAL MATERIALS & SERVICES		
TRANSFERS			
37,489	5-60-0626 TRANS TO WTR FUND BIRCH	37,489	37,489
37,489	TOTAL TRANSFERS	37,489	37,489
97,462	T O T A L D E P T 2 2 0 E X P E N S E S	37,489	37,489

Street Fund - 102  
 Birch Street Project – 220

This budget tracks the OTIA interfund loan payment for the City's match to this grant/project.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0626	TRANSFER TO THE EQUIPMENT FUND	37,489	37,489	This is the last payment.

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102-STATE TAX STREET FUND  
223-ELM STREET LID  
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2006-2007

ACCT DESCRIPTION

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E X P E N S E S

PERSONAL SERVICES

23,908	5-10-0101	WAGES	3,922		
1,772	5-10-0115	SOCIAL SECURITY			
4,445	5-10-0116	PUBLIC EMPLOYEES RETIREMT			
1,184	5-10-0117	WORKERS' COMPENSATION INS			
6,620	5-10-0118	HEALTH INSURANCE			
259	5-10-0123	COMP ABSENCE ACCRUAL	39		
	5-10-0124	COMPENSATION SELLS	39		
38,188		TOTAL PERSONAL SERVICES	4,000		

MATERIALS & SERVICES

675	5-20-0211	ADVERTISING			
110,452	5-20-0223	CONTRACTED SERVICES	2,500		
15,669	5-20-0224	EQUIPMENT MAINT/REPLACE	2,000		
42,166	5-20-0246	VENDOR MATERIAL	1,000		
5,225	5-20-0247	STORES MATERIAL			
35,107	5-20-0255	TECHNICAL SERVICES	3,000		
22,521	5-20-0270	INDIRECT	1,075		
231,815		TOTAL MATERIALS & SERVICES	9,575		

270,003

13,575 T O T A L DEPT 223 E X P E N S E S

Street Fund - 102  
Elm Street LID - 223

This department no longer exists.

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102-STATE TAX STREET FUND  
225-ELKHORN INDUSTRIAL PARK  
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2006-2007

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONAL SERVICES

78,402	5-10-0101	WAGES	39,206	39,206	39,206
	5-10-0115	SOCIAL SECURITY			
	5-10-0116	PUBLIC EMPLOYEES RETIREME			
	5-10-0117	WORKMEN'S COMPENSATION IN			
	5-10-0118	HEALTH INSURANCE			
799	5-10-0123	COMPENSATED ABSENCE ACCR	397	397	397
799	5-10-0124	COMPENSATION SELLS	397	397	397
80,000		TOTAL PERSONAL SERVICES	40,000	40,000	40,000

MATERIALS & SERVICES

	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO			
50,000	5-20-0223	CONTRACTED SERVICES	400,000	400,000	400,000
40,000	5-20-0224	EQUIP MAINT/REPLACE	25,000	25,000	25,000
120,000	5-20-0246	VENDOR MATERIAL	30,000	30,000	30,000
35,000	5-20-0255	TECHNICAL SERVICES	40,000	40,000	40,000
27,950	5-20-0270	INDIRECT	45,475	45,475	45,475
272,950		TOTAL MATERIALS & SERVICES	540,475	540,475	540,475

1,554,029	1,826,733	TOTAL DEPT 225 EXPENSES	580,475	580,475	580,475
280,335	326,046	TOTAL FUND 102 REVENUES	2,343,559	2,448,559	2,448,559
647,395	784,787	TOTAL PERSONAL SERVICES	399,000	399,000	399,000
		TOTAL MATERIALS & SERVICES	1,334,416	1,334,416	1,334,416
		TOTAL CAPITAL OUTLAY	60,000	60,000	60,000
62,482	62,482	TOTAL DEBT SERVICE			
		TOTAL TRANSFERS	62,482	62,482	62,482
		TOTAL CONTINGENCY	30,000	30,000	30,000
		TOTAL UEFB	457,661	562,661	562,661
990,212	1,173,315	TOTAL FUND 102 EXPENSES	2,343,559	2,448,559	2,448,559

Street Fund - 102  
 Elkhorn Industrial Park Street Improvement - 225

This department is set up to budget construction of the Industrial Road from the end of 23rd street paving to 17th street. It is funded entirely by a State grant. Work is currently proceeding with final paving in July-August of 2007.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	50,000	400,000	This is for the paving contract and OTEC street lights.
5-20-0246	VENDOR MATERIAL	120,000	30,000	This is for street lights, signs, and misc.
5-20-0255	TECHNICAL SERVICES	35,000	40,000	This is for inspection and project management.

# **Water Fund**

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104-WATER UTILITY FUND  
100-REVENUE

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2004-2005	2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
1,893,137	1,451,785	1,214,709	3-01-0101	R E V E N U E S BEGINNING WORKING CAPITAL	1,255,884	1,255,884	1,255,884
28,571	32,966	15,000	3-10-0200	COLLECTION OF NEW METER S	15,000	15,000	15,000
13,000	13,070	13,000	3-10-0300	BILLING CHARGE TO SEWER F	13,000	13,000	13,000
49,015	29,140	20,000	3-10-0400	MAIN CHARGE	20,000	20,000	20,000
24,533	29,650	15,000	3-10-0900	INCIDENTAL SALES	15,000	15,000	15,000
2,700	10,050	---	3-10-1001	RENT OF CITY PROPERTY	---	---	---
37,020	49,457	52,000	3-10-1200	INCOME FROM INVESTMENT	52,000	52,000	52,000
106,184	51,538	---	3-10-1908	WTR BRK GRANT BLM2	---	---	---
1,657,695	1,675,686	1,700,000	3-10-3001	COLLECTION OF WATER SALES	1,700,000	1,700,000	1,700,000
25,250	49,607	---	3-10-5702	TRANS FROM CENTRAL STORES	---	---	---
62,482	62,482	62,482	3-10-5705	TRANSEM STREET FUND LOAN	62,482	62,482	62,482
3,899,587	3,455,431	3,092,191	T O T A L	D E P T 1 0 0 R E V E N U E S	3,133,366	3,133,366	3,133,366

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104-WATER UTILITY FUND  
401-WATER UTILITY MAINT DEPT  
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PERSONAL SERVICES	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
17,393	6,622	5-10-0100	COMM DEV DIR .13 FTE			
37,611	450,861	5-10-0101	WAGES			
33,032		5-10-0102	DIRECTOR OF PUBLIC WORKS	496,780	496,780	496,780
1,374		5-10-0103	SUPERVISOR			
67,090		5-10-0104	EQUIPMENT OPERATOR II			
16,778		5-10-0105	DATA PROCESSING CLERK			
56,704		5-10-0106	SPECIALIST II			
1,085		5-10-0107	EQUIPMENT OPERATOR I			
		5-10-0108	UTILITY WORKER			
		5-10-0109	SPECIALIST I			
15,336		5-10-0110	SECRETARY			
28,286	43,500	5-10-0111	WAREHOUSEMAN	44,808	44,808	44,808
4,684	31,176	5-10-0112	CASHIER	32,112	32,112	32,112
5,807		5-10-0113	PART TIME LABOR			
22,613	4,500	5-10-0114	OVERTIME	4,500	4,500	4,500
59,114	6,564	5-10-0115	SOCIAL SECURITY	6,229	6,229	6,229
9,296	18,661	5-10-0116	PUBLIC EMPLOYEES RETIREME	16,422	16,422	16,422
81,033	1,268	5-10-0117	WORKERS' COMPENSATION INS	1,661	1,661	1,661
8,629	17,623	5-10-0118	HEALTH INSURANCE	18,068	18,068	18,068
		5-10-0120	UNEMPLOYMENT			
11,735		5-10-0121	EMPLOYEE BENEFITS			
6,325	5,491	5-10-0122	COMPENSATED ABSENCE ACCRL	6,300	6,300	6,300
	5,491	5-10-0124	COMPENSATION SELLS	6,300	6,300	6,300
484,012	591,757		TOTAL PERSONAL SERVICES	633,180	633,180	633,180
MATERIALS & SERVICES						
2,887	3,520	5-20-0201	TELEPHONE	3,500	3,500	3,500
26,267	42,666	5-20-0202	ELECTRIC POWER	47,500	47,500	47,500
1,932	3,273	5-20-0203	TRAVEL & TRAINING	8,000	8,000	8,000
6,499	3,142	5-20-0205	EQUIPMENT MAINTENANCE	6,000	6,000	6,000
2,442	2,530	5-20-0206	BUILDING MAINTENANCE	6,000	6,000	6,000
347	1,500	5-20-0207	GROUND MAINTENANCE	1,500	1,500	1,500
2,410	2,800	5-20-0210	LAUNDRY & CLEANING	2,800	2,800	2,800
67	1,000	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	1,000	1,000	1,000
2,017	1,311	5-20-0212	COPY MACHINE SUPPLIES	1,200	1,200	1,200
3,715	2,550	5-20-0213	AUDIT	3,715	3,715	3,715
1,111	1,691	5-20-0215	OFFICE SUPPLIES	2,150	2,150	2,150
3,293	2,167	5-20-0219	FINANCIAL SOFTWARE MAINT	1,500	1,500	1,500
2,341	4,631	5-20-0220	DUES, FEES, SUBSCRIPTIONS	4,000	4,000	4,000
8,038	9,204	5-20-0222	SPECIAL CONTRACTED SERVIC	15,000	15,000	15,000
40,227	14,321	5-20-0223	CONTRACTED SERVICES	25,000	25,000	25,000
47,525	56,248	5-20-0224	EQUIP MAINT/REPLACE	65,851	65,851	65,851
17,316	20,394	5-20-0228	INSURANCE	17,100	17,100	17,100
1,301	1,201	5-20-0235	REFUNDS	3,000	3,000	3,000
6,471	6,654	5-20-0238	OPERATING SUPPLIES	7,250	7,250	7,250

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104-WATER UTILITY FUND  
401-WATER UTILITY MAINT DEPT  
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ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
5-20-0244	POSTAGE	20,000	21,000	21,000	21,000
5-20-0246	VENDOR MATERIAL	41,000	41,000	41,000	41,000
5-20-0247	STORES MATERIAL	3,100	4,600	4,600	4,600
5-20-0252	HEATING FUEL	88,000	109,160	109,160	109,160
5-20-0255	TECHNICAL SERVICES	300	300	300	300
5-20-0262	COMMUNITY SERVICE	9,000	9,000	9,000	9,000
5-20-0263	CHLORINE	81,612	89,106	89,106	89,106
5-20-0270	ADMN. SERVICES INDIRECT C	84,000	84,000	84,000	84,000
5-20-0274	INLIEU OF FRANCHISE FEE	1,200	3,000	3,000	3,000
5-20-0294	BANK CHARGES				
5-20-0296	WATER CASH SHORT				
5-20-0299	EQUIPMENT REPAIR (PUMP)				
5-20-0300	EQUIPMENT PURCHASES	8,000	8,000	8,000	8,000
	TOTAL MATERIALS & SERVICES	537,596	591,232	591,232	591,232
5-40-0342	EQUIP SHED EXPANSION	15,000			
5-40-0343	RESEVIOR EQUIPMENT SHED	8,000			
5-40-0344	SNOWMOBILE	7,000			
5-40-0345	RELOCATE POWER POLES		15,000	15,000	15,000
5-40-0346	PIPE STORAGE BLDG		10,000	10,000	10,000
5-40-0347	YARD IMPROVEMENTS				
	TOTAL CAPITAL OUTLAY	30,000	25,000	25,000	25,000
5-70-0501	CONTINGENCY	200,000	200,000	200,000	200,000
	TOTAL CONTINGENCY	200,000	200,000	200,000	200,000
5-90-0701	UEFB (FUTURE PROJECTS)	539,059	844,198	844,198	844,198
	TOTAL UEFB	539,059	844,198	844,198	844,198
	TOTAL DEPT 401 EXPENSES	1,898,412	2,293,610	2,293,610	2,293,610
		1,091,637			
		1,036,003			

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, 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 Water Supervisor, Chuck Everson, oversees the operation of this department. The unappropriated ending fund balance is set aside for future major expenses such as Water Distribution Repair, and Mountain line replacement.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0202	ELECTRIC POWER	28,000	47,500	This line has increased from last year due in part to increased cost associated with ASR pumping.
5-20-0203	TRAVEL & TRAINING	6,000	8,000	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	1,000	1,000	This funding is for advertising for bids and other misc.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	3,000	4,000	This funding is for membership in the American Waterworks Association and the Pacific NW Pollution Control Association.
5-20-0222	SPECIAL CONTRACTED SERVICES	15,000	15,000	Funds are used for lab work. Lab fees have increased in recent years.
5-20-0223	CONTRACTED SERVICES	25,100	25,000	Funds will be used for employee drug tests, commercial driver's license fees, contact engineering, asphalt for patching, water maintenance excavations, and other misc.
5-20-0300	EQUIPMENT PURCHASES	8,000	8,000	These funds are for a computer printer for the warehouse and other needs.
5-40-0346	PIPE STORAGE SHED	0	15,000	Manufacturers' recommend storing pipe under cover to maintain material integrity. This construction will provide covered storage for pipe inventory.
5-40-0347	YARD IMPROVEMENTS	0	10,000	These dollars will be used to construct a concrete station for the street sweeper and drainage system to route sweeper discharge to the sanitary sewer system within the yard.

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BIJEAN  
104-WATER UTILITY FUND  
402-WATER UTILITY CONST DEPT  
-- HISTORICAL DATA --  
2004-2005 2005-2006

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
<b>PERSONAL SERVICES</b>					
7,047		5-10-0101 WAGES	120,830	120,830	120,830
4,718	5-10-0102	DIRECTOR OF PUBLIC WORKS			
21,023	5-10-0103	SUPERVISOR			
153	5-10-0104	EQUIPMENT OPERATOR II			
1,610	5-10-0105	WAREHOUSEMAN			
8,075	5-10-0106	SPECIALIST II			
20,407	5-10-0107	EQUIPMENT OPERATOR I			
3,139	5-10-0108	UTILITY WORKER			
6	5-10-0109	SPECIALIST I			
4,930	5-10-0113	PART TIME LABOR	1,295	1,295	1,295
11,542	5-10-0114	OVERTIME			
2,421	5-10-0115	SOCIAL SECURITY	99	99	99
21,034	5-10-0116	PUBLIC EMPLOYEES RETIREME	261	261	261
30	5-10-0117	WORKERS' COMPENSATION INS	39	39	39
2,562	5-10-0118	HEALTH INSURANCE			
	5-10-0122	EMPLOYEE BENEFITS			
	5-10-0123	COMPENSATED ABSENCE ACCRL	1,238	1,238	1,238
	5-10-0124	COMPENSATION SELLS	1,238	1,238	1,238
109,012		TOTAL PERSONAL SERVICES	125,000	125,000	125,000
<b>MATERIALS &amp; SERVICES</b>					
768		5-20-0210 LAUNDRY & CLEANING	700	700	700
1,700		5-20-0213 AUDIT	1,700	1,700	1,700
559,088		5-20-0223 CONTRACTED SERVICES	150,000	150,000	150,000
34,497		5-20-0224 EQUIP MAINT/REPLACE	31,250	31,250	31,250
592		5-20-0228 INSURANCE	1,366	1,366	1,366
		5-20-0235 WATER CONST. REFUNDS	2,000	2,000	2,000
540		5-20-0238 OPERATING SUPPLIES	1,000	1,000	1,000
39,293		5-20-0246 VENDOR MATERIAL	350,000	350,000	350,000
123,454		5-20-0247 STORES MATERIAL			
8,737		5-20-0250 LAND, RIGHT-OF-WAY, EASEM	10,000	10,000	10,000
106,927		5-20-0255 TECHNICAL SERVICES	100,952	100,952	100,952
80,596		5-20-0270 ADMN. SERVICES INDIRECT C	65,788	65,788	65,788
956,192		TOTAL MATERIALS & SERVICES	714,756	714,756	714,756
1,065,204		TOTAL DEPT 402 EXPENSES	839,756	839,756	839,756

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. The Water Supervisor and Technical Services share the supervision of this work.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	240,000	150,000	These funds are for work on the Mt. Line Replacement project including rental equipment for road work and pipe laying, as well as legal fees and engineering costs (\$129,000) and ASR permitting (\$15,000), and misc projects as defined in the 2007-2008 Public Works Water Capital Plan.
5-20-0246	VENDOR MATERIAL	350,000	350,000	Funds are for mountain line replacement materials and for other capital improvement projects.

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BIJEAN  
104-WATER UTILITY FUND  
404-WATER UTILITY DEBT SVC  
-- HISTORICAL DATA --  
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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
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E X P E N S E S

DEBT SERVICE					
321,047	5-50-0402	1992 ORE.E.D.D.PRINCIPAL	321,047		
321,047		TOTAL DEBT SERVICE	321,047		
321,047		TOTAL DEPT 404 EXPENSES	321,047		

Water Utility Fund -104  
Water Utility Debt Service Fund - 404

This loan was paid off in 2006-2007 fiscal year!

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BIJEAN  
104-WATER UTILITY FUND  
405-WATERSHED FUEL BRK GRANT  
-- HISTORICAL DATA --  
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ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
5-20-0223	CONTRACTED SERVICES				
	TOTAL MATERIALS & SERVICES	15,050			
		25,550			
		25,550			
3,899,587	TOTAL DEPT 405 E X P E N S E S	3,455,431	3,133,366	3,133,366	3,133,366
593,024	TOTAL PERSONAL SERVICES	595,106	758,180	758,180	758,180
1,477,588	TOTAL MATERIALS & SERVICES	1,114,989	1,305,988	1,305,988	1,305,988
56,145	TOTAL CAPITAL OUTLAY	29,816	25,000	25,000	25,000
321,047	TOTAL DEBT SERVICE	321,047			
	TOTAL TRANSFERS	200,000	200,000	200,000	200,000
	TOTAL CONTINGENCY	539,059	844,198	844,198	844,198
	TOTAL UEFB				
2,447,804	TOTAL FUND 104 E X P E N S E S	2,060,958	3,133,366	3,133,366	3,133,366

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# **Wastewater Fund**

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 BIJEAN  
 105-WASTEWATER UTILITY FUND  
 100-REVENUE

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2004-2005	HISTORICAL DATA 2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
330,709	399,965	438,802	3-01-0101	BEGINNING WORKING CAPITAL	526,218	526,218	526,218
43,721	41,296	28,000	3-10-0200	WASTEWATER MAIN CHARGE	28,000	28,000	28,000
24,422	19,320	12,000	3-10-0300	WASTEWATER SERVICE FEES	12,000	12,000	12,000
18,054	30,325	25,000	3-10-0900	INCIDENTAL SALES	25,000	25,000	25,000
2,375	6,355	3,870	3-10-1001	RENT OF PROPERTY	3,780	3,780	3,780
7,594	15,632	17,000	3-10-1200	INTEREST	17,000	17,000	17,000
787,418	784,811	780,000	3-10-3001	WASTEWATER SERVICE CHARGE	780,000	780,000	780,000
1,214,293	1,297,704	1,304,672	TOTAL	DEPT 100 REVENUES	1,391,998	1,391,998	1,391,998

ADOPTE 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
244,749	5-10-0100	COMM DEV DIR	278,044	278,044	278,044
	5-10-0101	WAGES			
	5-10-0102	DIRECTOR OF PUBLIC WORKS			
	5-10-0103	SUPERVISOR			
	5-10-0104	EQUIPMENT OPERATOR II			
20,066	5-10-0105	DATA PROCESSING CLERK	20,652	20,652	20,652
	5-10-0106	SPECIALIST II			
	5-10-0107	EQUIPMENT OPERATOR			
	5-10-0108	UTILITY WORKER			
	5-10-0109	SPECIALIST / SEWER COLLEC			
	5-10-0110	PW SECRETARY .2 FTE			
	5-10-0111	WAREHOUSEMAN			
	5-10-0113	PART TIME HELP	2,557	2,557	2,557
	5-10-0114	OVERTIME	2,000	2,000	2,000
	5-10-0115	SOCIAL SECURITY	1,929	1,929	1,929
	5-10-0116	PUBLIC EMPLOYEES RETIREME	5,085	5,085	5,085
	5-10-0117	WORKERS' COMPENSATION INS	176	176	176
	5-10-0118	HEALTH INSURANCE	201	201	201
	5-10-0120	UNEMPLOYMENT			
	5-10-0122	EMPLOYEE BENEFITS	4,000	4,000	4,000
	5-10-0123	COMPENSATED ABSENCE ACCRL	3,178	3,178	3,178
	5-10-0124	COMPENSATION SELLS	3,178	3,178	3,178
286,019	TOTAL	PERSONAL SERVICES	321,000	321,000	321,000
MATERIALS & SERVICES					
	5-20-0201	TELEPHONE	1,900	1,900	1,900
	5-20-0202	ELECTRIC POWER	15,000	15,000	15,000
	5-20-0203	TRAVEL & TRAINING	1,000	1,000	1,000
	5-20-0205	EQUIPMENT MAINTENANCE	4,000	4,000	4,000
	5-20-0206	BUILDING MAINTENANCE	1,000	1,000	1,000
	5-20-0210	LAUNDRY & CLEANING	1,250	1,250	1,250
	5-20-0211	PRINTNG, ADVRTSNG, ELECTIO	400	400	400
	5-20-0212	COPY MACHINE SUPPLIES	1,200	1,200	1,200
	5-20-0213	AUDIT	1,600	1,600	1,600
	5-20-0215	OFFICE SUPPLIES	750	750	750
	5-20-0219	FINANCIAL SOFTWARE MAINT	1,500	1,500	1,500
	5-20-0220	DUES, FEES, SUBSCRIPTIONS	4,000	4,000	4,000
	5-20-0222	SPECIAL CONTRACTED SERVIC	10,000	10,000	10,000
	5-20-0223	CONTRACTED SERVICES	8,000	8,000	8,000
	5-20-0224	EQUIP MAINT/REPLACE	61,632	61,632	61,632
	5-20-0228	INSURANCE	23,177	23,177	23,177
	5-20-0235	REFUNDS	1,000	1,000	1,000
	5-20-0238	OPERATING SUPPLIES	3,500	3,500	3,500
	5-20-0244	POSTAGE	525	525	525
	5-20-0246	VENDOR MATERIAL	16,000	16,000	16,000

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, water quality monitoring and reporting. Tom Fisk oversees the wastewater collection. Chuck Everson oversees the lagoon operation.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAVEL & TRAINING	1,000	1,000	This is to cover required and necessary training.
5-20-0211	PRINTNG & ADVERTISING	100	400	This is for any advertising required by law such as calls for bids on parts.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	4,000	4,000	This covers memberships in wastewater organizations, DEQ permit fees, professional periodicals, property taxes, and certification fees.
5-20-0222	SPECIAL CONTRACTED SERVICE	10,000	10,000	This funding is for all of the required testing of influents, effluents and river. Lab fees are increasing.
5-20-0223	CONTRACTED SERVICES	8,000	8,000	Funding is for work that is done by outside contractors.
5-20-0300	NON-CAPITAL EQUIPMENT	6,500	6,500	This money is for small tools and equipment.

105-WASTEWATER UTILITY FUND  
501-WASTEWATER MAINT DEPT  
--- HISTORICAL DATA ---  
2004-2005 2005-2006

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
11,392	5-20-0247	STORES MATERIAL	36,750	36,750	36,750
41,645	5-20-0255	TECHNICAL SERVICES	13,000	13,000	13,000
13,000	5-20-0262	BILLING CHARGE TO WATER D	27,500	27,500	27,500
22,530	5-20-0263	LAGOON CHEMICALS	47,786	47,786	47,786
44,164	5-20-0270	ADMN. SERVICES INDIRECT C	36,500	36,500	36,500
39,371	5-20-0274	PYMT IN LIEU FRANCHISEFEE	6,500	6,500	6,500
1,184	5-20-0300	SMALL EQUIPMENT PURCHASES			
311,802		TOTAL MATERIALS & SERVICES	325,470	325,470	325,470
CAPITAL OUTLAY					
18,650	5-40-0301	FACILITY PLAN			
18,650		TOTAL CAPITAL OUTLAY			
DEBT SERVICE					
78,557	5-50-0415	POND DR LOAN/WELLS FARGO			
78,557		TOTAL DEBT SERVICE			
CONTINGENCY					
	5-70-0501	OPERATING CONTINGENCY	40,000	40,000	40,000
		TOTAL CONTINGENCY	40,000	40,000	40,000
UEFB					
	5-90-0701	UEFB (FUTURE PROJECTS)	55,321	55,321	55,321
		TOTAL UEFB	55,321	55,321	55,321
721,464		TOTAL DEPT 501 EXPENSES	741,791	741,791	741,791

E X P E N S E S

PERSONAL SERVICES

ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
5-10-0100	COMMUNITY DEV DIR			
5-10-0101	WAGES			4,585
5-10-0102	DIRECTOR OF PUBLIC WORKS	12,689	12,689	55,047
5-10-0103	SUPERVISOR			
5-10-0104	EQUIPMENT OPERATOR II			
5-10-0105	WAREHOUSEMAN			
5-10-0106	SPECIALIST II			
5-10-0107	EQUIPMENT OPERATOR I			
5-10-0108	UTILITY WORKER			
5-10-0109	SPECIALIST I			
5-10-0113	PART TIME LABOR	1,540	1,540	
5-10-0114	OVERTIME	175	175	
5-10-0115	SOCIAL SECURITY	131	131	
5-10-0116	PUBLIC EMPLOYEES RETIREME	346	346	
5-10-0117	WORKERS' COMPENSATION INS	51	51	
5-10-0118	HEALTH INSURANCE			
5-10-0122	EMPLOYEE BENEFITS	800	800	
5-10-0123	COMPENSATED ABSENCE ACCRL	159	159	
5-10-0124	COMPENSATION SELLS	159	159	
	TOTAL PERSONAL SERVICES	16,050	16,050	66,000

MATERIALS & SERVICES

ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
5-20-0205	EQUIPMENT MAINTENANCE			
5-20-0210	LAUNDRY & CLEANING			
5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	350	350	
5-20-0213	AUDIT	255	255	
5-20-0223	CONTRACTED SERVICES	530,000	530,000	
5-20-0224	EQUIP MAINT/REPLACE	6,982	6,982	
5-20-0228	INSURANCE	424	424	
5-20-0235	SEWER CONST REFUNDS.	500	500	
5-20-0238	OPERATING SUPPLIES	100	100	
5-20-0246	VENDOR MATERIAL	10,000	10,000	
5-20-0247	STORES MATERIAL			
5-20-0255	TECHNICAL SERVICES	35,000	35,000	
5-20-0270	ADMN. SERVICES INDIRECT C	50,546	50,546	
	TOTAL MATERIALS & SERVICES	634,157	634,157	306,885
TOTAL	TOTAL DEPT 502 EXPENSES	650,207	650,207	372,885
TOTAL	TOTAL FUND 105 REVENUES	1,391,998	1,391,998	1,304,672
TOTAL	TOTAL PERSONAL SERVICES	337,050	337,050	352,019
TOTAL	TOTAL MATERIALS & SERVICES	959,627	959,627	610,304

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BIJEAN  
105-WASTEWATER UTILITY FUND  
502-WASTEWATER CONST DEPT  
--- HISTORICAL DATA ---  
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2004-2005	2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
18,650				TOTAL CAPITAL OUTLAY			
78,557	75,178	78,557		TOTAL DEBT SERVICE			
		75,000		TOTAL TRANSFERS	40,000	40,000	40,000
		188,792		TOTAL CONTINGENCY	55,321	55,321	55,321
814,329	797,867	1,304,672	TOTAL	FUND 105 EXPENSES	1,391,998	1,391,998	1,391,998

Wastewater Utility Fund - 105  
Wastewater Construction Department – 502

This department funds capital improvement and maintenance projects outlined in the wastewater facility plan as well as mainline extensions. The Technical Services department manages most of this work.

For 2007-08, this department budget will pay for engineering and contract expenses for lagoon improvements, modifying influent piping @ lagoon, manhole sealing, and requested mainline extensions.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of budget and explanation of changes from previous year
5-20-0223	CONTRACTED SERVICES	150,000	530,000	This is to complete Phase 2 of the wastewater plant headworks improvement, including contract engineering (\$25,000) and lift station improvements and septage receiving station (\$505,000).

# **Other Funds**

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 BIJEAN  
 106-TRANSIENT ROOM TAX FUND  
 100-REVENUE

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--- HISTORICAL DATA ---  
 2004-2005 2005-2006 ADOPTED 2006-2007 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

2004-2005	2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
64,132	10,371		3-01-0101	BEGINNING WORKING CAPITAL			
403	653		3-10-1200	INTEREST			
6,791	190		3-10-3101	CITY PENALTIES/INTEREST			
98			3-10-3102	COUNTY PENALTIES/INTEREST			
242,985	275,908	40,000	3-10-3150	CITY ROOM TAX			
45,482	24,102	10,000	3-10-3160	COUNTY ROOM TAX			
12,439	13,100		3-10-3161	HALFWAY ROOM TAX			
	69		3-10-3162	RICHLAND ROOM TAX			
7,950	9,164		3-10-3163	SUMPTER ROOM TAX			
413	521		3-10-3164	UNITY ROOM TAX			
380,693	334,078	50,000	T O T A L D E P T 1 0 0 R E V E N U E S				

R E V E N U E S

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BIJEAN

106-TRANSIENT ROOM TAX FUND  
601-TRANSIENT ROOM TAX  
-- HISTORICAL DATA --  
2004-2005 2005-2006

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
		MATERIALS & SERVICES			
	293,014	238,173			
		5-20-0230 BAKER COUNTY UNLIMITED			
		5-20-0235 REFUNDS			
	50,000	5-20-0240 BAKER COUNTY			
		5-20-0270 CITY OF BAKER CITY 25%			
		5-20-0273 CITY ADMINISTRATION FEE			
	370,320	TOTAL MATERIALS & SERVICES			
	370,320	TOTAL DEPT 601 E X P E N S E S			
	380,693	TOTAL FUND 106 R E V E N U E S			
	370,320	TOTAL PERSONAL SERVICES			
		TOTAL MATERIALS & SERVICES			
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
	370,320	TOTAL FUND 106 E X P E N S E S			

Transient Room Tax Fund – 106  
Transient Room Tax – Department 601

This department is no longer required.

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 107-CENTRAL STORES FUND  
 100-REVENUE

-- HISTORICAL DATA --  
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ADOPTED  
 2006-2007

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DESCRIPTION

ACCT

PROPOSED

APPROVED

ADOPTED

46,866-  
 20  
 227,428  
 10,872  
 191,454

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3-01-0101 BEGINNING WORKING CAPITAL  
 3-10-0900 INCIDENTAL SALES  
 3-10-3001 SALE OF INVENTORY  
 3-10-3003 INVENTORY ADJUSTMENT

R E V E N U E S

T O T A L D E P T 1 0 0 R E V E N U E S

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107-CENTRAL STORES FUND  
701-CENTRAL STORES FUND  
--- HISTORICAL DATA ---

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		E X P E N S E S			
		PERSONAL SERVICES			
18,670	5-10-0105	WAREHOUSEMAN			
37	5-10-0106	SPECIALIST II			
254	5-10-0114	OVERTIME			
1,420	5-10-0115	SOCIAL SECURITY			
4,124	5-10-0116	PUBLIC EMPLOYEES RETIREME			
659	5-10-0117	WORKERS' COMPENSATION INS			
3,704	5-10-0118	HEALTH INSURANCE			
252	5-10-0123	COMPENSATED ABSENCE ACCRL			
29,719		TOTAL PERSONAL SERVICES			
		MATERIALS & SERVICES			
922	5-20-0201	TELEPHONE			
703	5-20-0206	BUILDING MAINTENANCE			
146	5-20-0210	LAUNDRY & CLEANING			
68	5-20-0212	COPY MACHINE MAINT			
223	5-20-0215	OFFICE SUPPLIES			
65	5-20-0223	CONTRACTED SERVICES			
1,435	5-20-0224	EQUIP MAINT/REPLACE			
9,600	5-20-0225	WAREHOUSE RENT			
667	5-20-0228	INSURANCE			
264	5-20-0238	OPERATING SUPPLIES			
7	5-20-0246	VENDOR MATERIAL			
114,582	5-20-0247	INVENTORY PURCHASES			
3,335	5-20-0252	HEATING FUEL			
208,720		TOTAL MATERIALS & SERVICES			
		TRANSFERS			
25,250	5-60-0626	TRANS TO WATER FOR LOAN			
25,250		TOTAL TRANSFERS			
263,689		TOTAL PERSONAL SERVICES			
191,454		TOTAL MATERIALS & SERVICES			
29,719		TOTAL CAPITAL OUTLAY			
208,720		TOTAL DEBT SERVICE			
25,250		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
263,689		TOTAL FUND 107 EXPENSES			
		R E V E N U E S			
		TOTAL REVENUES			

Central Stores Fund - 107  
Central Stores Department - 701

This department is no longer required.

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 108-EQUIPMENT & VEHICLE FUND  
 100-REVENUE

--- HISTORICAL DATA ---  
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2004-2005	2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
668,082	546,116	340,000	3-01-0101	BEGINNING WORKING CAPITAL	335,000	335,000	335,000
184,435	---	---	3-10-0301	EQUIPMENT RENTAL OPERATIO	---	---	---
148,101	---	---	3-10-0302	EQUIPMENT RENTAL REPLACEM	---	---	---
---	341,934	375,000	3-10-0303	EQUIP MAINT/REPL FUNDS	411,105	411,105	411,105
18,721	15,285	10,000	3-10-0900	INCIDENTAL SALES	10,000	10,000	10,000
11,767	20,988	34,000	3-10-1200	INTEREST	34,000	34,000	34,000
13,015	---	---	3-10-5701	TRANS FROM GF POLICE CARS	---	---	---
14,000	---	---	3-10-5702	TRANS FM 101 FIRE VEHICLE	50,000	50,000	50,000
58,357	126,381	50,000	3-10-5703	TRANS FROM 110 LID PAY	4,521	4,521	4,521
---	13,128	4,521	3-10-5704	TRANS FROM 110 LID PAY	30,000	30,000	30,000
---	---	75,000	3-10-5705	TRANSFRM 110 ELM LID PAY	4,265	4,265	4,265
---	---	---	3-10-5706	TRANS FROM 110 G ST. LID	---	---	---
1,116,478	1,063,832	888,521	TOTAL	DEPT 100 R E V E N U E S	878,891	878,891	878,891

ADOPTED 2006-2007		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S						
PERSONAL SERVICES						
33		5-10-0101	WAGES			
49,096	49,253	5-10-0103	SHOP SUPERVISOR	53,016	53,016	53,016
263	112	5-10-0104	EQUIPMENT OPERATOR II			
134	20	5-10-0105	WAREHOUSEMAN			
36,928	39,974	5-10-0106	MECHANIC II	42,408	42,408	42,408
2,891	5,471	5-10-0108	UTILITY WORKER			
	18	5-10-0109	MECHANIC I			
187	62	5-10-0113	PART TIME HELP	594	594	594
151	422	5-10-0114	OVERTIME	570	570	570
6,768	7,257	5-10-0115	SOCIAL SECURITY	7,390	7,390	7,390
18,689	20,475	5-10-0116	PUBLIC EMPLOYEES RETIREME	19,485	19,485	19,485
3,265	3,106	5-10-0117	WORKERS' COMPENSATION INS	3,156	3,156	3,156
24,426	22,044	5-10-0118	HEALTH INSURANCE	23,181	23,181	23,181
		5-10-0122	EMPLOYEE BENEFITS	1,594	1,594	1,594
3,552	1,262	5-10-0123	COMPENSATED ABSENCE ACCRL	1,510	1,510	1,510
		5-10-0124	COMPENSATION SELLS	1,510	1,510	1,510
		5-10-0126	4.5% SET ASIDE FOR RAISES	3,058	3,058	3,058
		5-10-0130	NON REPRESENTED SET-ASIDE	2,085	2,085	2,085
146,383	149,476	TOTAL	PERSONAL SERVICES	159,557	159,557	159,557
MATERIALS & SERVICES						
871	922	5-20-0201	TELEPHONE	1,200	1,200	1,200
5,389	5,552	5-20-0202	ELECTRIC POWER	4,818	4,818	4,818
125		5-20-0203	TRAVEL & TRAINING	600	600	600
	3	5-20-0205	EQUIPMENT MAINTENANCE			
1,805	2,832	5-20-0206	BUILDING MAINTENANCE	3,000	3,000	3,000
659	609	5-20-0210	LAUNDRY & CLEANING	600	600	600
64	68	5-20-0212	COPY MACHINE MAINT	200	200	200
850	850	5-20-0213	AUDIT	850	850	850
64	176	5-20-0215	OFFICE SUPPLIES	250	250	250
14,895	14,862	5-20-0216	VEHICLE SUPPLIES	15,000	15,000	15,000
518	883	5-20-0217	COMPUTER SUPPLIES	1,000	1,000	1,000
29	54	5-20-0220	DUES, FEES, SUBSCRIPTIONS	750	750	750
29,792	19,696	5-20-0221	EQUIPMENT SUPPLIES	24,000	24,000	24,000
12,556	18,002	5-20-0223	CONTRACTED SERVICES	11,000	11,000	11,000
3,828		5-20-0224	EQUIP MAINT/REPLACE	5,356	5,356	5,356
32,816	33,877	5-20-0228	INSURANCE & OIL	34,126	34,126	34,126
43,287	56,785	5-20-0231	GASOLINE & OIL	58,000	58,000	58,000
		5-20-0233	RADIO MAINTENANCE	500	500	500
3,399	3,582	5-20-0238	OPERATING SUPPLIES	4,000	4,000	4,000
7,220	8,013	5-20-0243	TIRES AND BATTERIES	9,000	9,000	9,000
3,026	3,220	5-20-0252	HEATING FUEL	4,000	4,000	4,000
1,726	876	5-20-0255	TECHNICAL SERVICES			
2,938	3,023	5-20-0300	SMALL EQUIPMENT	3,000	3,000	3,000
		5-20-0301	TECH SERVICES EQUIP	3,000	3,000	3,000

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108-EQUIPMENT & VEHICLE FUND  
801-EQUIP & VEH OPERATIONS  
--- HISTORICAL DATA ---  
2004-2005

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ACCT	ADOPTED 2006-2007	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
165,857	173,885	TOTAL MATERIALS & SERVICES	184,250	184,250	184,250
TRANSFERS 90,416	---	5-60-0100 TRANSFER TO 110	---	---	---
90,416	---	TOTAL TRANSFERS	---	---	---
402,656	323,361	TOTAL DEPT 801 E X P E N S E S	343,807	343,807	343,807

**Equipment & Vehicle Fund - 108**

This fund serves two purposes:

1. To maintain, repair, and fuel all of the public works equipment.
2. To replace public works equipment when it's no longer operable.

Funds are transferred to this fund from all of the public works funds. An estimate of the cost of exact usage was tracked in past years. Beginning in 2006-07, we changed the method of transferring cash to this fund. Now, the past four years of information is used to derive a reasonable percentage of payroll costs to transfer to pay for the functions of this fund. This percentage dollar amount is budgeted in the public works funds/departments on the "Equip/Maint Replace" line (5-20-0224.)

This budget shows beginning cash available of \$335,000. In addition to this amount, approximately \$435,000 is loaned out to the LID fund. So the City holds a balance of \$770,000 in equipment reserves.

**Equipment & Vehicle Operations - Department 801**

This is where we maintain, repair, and fuel all of the public works equipment

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAVEL & TRAINING	600	600	Different classes come up now and then that would benefit shop personnel.

ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
		MATERIALS & SERVICES			
-----	5-20-0302	CURB FORMS	2,500	2,500	2,500
-----	5-20-0303	PULL BEHIND MOWER			
		TOTAL MATERIALS & SERVICES	2,500	2,500	2,500
		CAPITAL OUTLAY			
-----		134,806			
-----		31,814			
-----		32,900			
-----		59,999			
-----		14,880			
-----		8,500			
-----		26,000			
-----		10,000			
-----		80,000			
-----		6,500			
-----		15,000	15,000	15,000	15,000
-----		65,000	65,000	65,000	65,000
-----		26,000	26,000	26,000	26,000
-----		12,500	12,500	12,500	12,500
-----		167,706	118,500	118,500	118,500
		TRANSFERS			
-----		238,171			
-----		238,171			
		CONTINGENCY			
-----					
		TOTAL CAPITAL OUTLAY	118,500	118,500	118,500
		TRANSFER TO STREET FUND			
-----					
		TOTAL TRANSFERS			
		OPERATING CONTINGENCY	414,084	414,084	414,084
-----					
		TOTAL CONTINGENCY	414,084	414,084	414,084
		EXPENSES			
-----					
		TOTAL DEPT 803 EXPENSES	535,084	535,084	535,084
		REVENUES			
-----					
		TOTAL FUND 108 REVENUES	878,891	878,891	878,891
		PERSONAL SERVICES			
-----					
		TOTAL PERSONAL SERVICES	159,557	159,557	159,557
		MATERIALS & SERVICES			
-----					
		TOTAL MATERIALS & SERVICES	186,750	186,750	186,750
		CAPITAL OUTLAY			
-----					
		TOTAL CAPITAL OUTLAY	118,500	118,500	118,500
		DEBT SERVICE			
-----					
		TOTAL DEBT SERVICE			
		TRANSFERS			
-----					
		TOTAL TRANSFERS	414,084	414,084	414,084
		CONTINGENCY			
-----					
		TOTAL CONTINGENCY	414,084	414,084	414,084
		UEFB			
-----					
		TOTAL UEFB			
		TOTAL FUND 108 EXPENSES	878,891	878,891	878,891

Equipment & Vehicle Fund - 108  
 Equipment and Vehicle Capital Outlay - 803

Funds collected for the replacement of equipment are expended through this department.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-40-0356	HYDRAULIC HAMMER WITH ATTACHMENTS	10,000	15,000	This will replace the old, broken hammer. It was budgeted for last fiscal year but not purchased. This year's budget includes funds for the attachments to allow the hammer to be utilized on multiple pieces of equipment.
5-40-0359	5 YD DUMP TRUCK WITH PLOW	0	65,000	This dump truck will replace the oldest 5 yd dump truck and will be used for hauling material and plowing snow.
5-40-0360	¾ TON PICKUP	0	26,000	This pickup will replace the water supervisor's 1996 pickup truck.
5-40-0361	ROUTER	0	12,500	This new piece of equipment will be used in preparing street cracks for the application of crack sealing material.

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110-LOCAL IMPRVMT DIST REPAYS  
100-REVENUE

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ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
3-01-0101	BEGINNING WORKING CAPITAL	44,000	44,000	44,000
3-10-1200	INVESTMENT INCOME	4,000	4,000	4,000
3-10-1700	IMPROVEMENT DIST ASSMT.	15,000	15,000	15,000
3-10-1701	78/79 PRI DIST 1-P			
3-10-1822	84/85 PRI DIST 8-O ST. IM			
3-10-1826	85/86 PRI.DIST.14-P ST. IM			
3-10-1827	85/86 PRI.DIST.15-P ST. I			
3-10-1830	ST IMPR DIST 16-P			
3-10-1831	ELM STREET PRI.			
3-10-1833	POCAHONTAS/AUBURN/HWY #66			
3-10-1834	MAIN ST. LIGHTS & SIDEWAL			
3-10-1835	LEVY #3 DIST.#3-O FAU			
3-10-1901	LEVY #4 1-0 OVERLAY ST IM			
3-10-1902	1991 L.I.D. "A" PRI.			
3-10-1903	LEVY #1 PRIMARY STREET IM			
3-10-1904	1994-95 ST IMP.DIST.PRI.			
3-10-1905	96-97 BIRCH STREET IMPR.			
3-10-1906	99 PRINCIPAL H ST IMPROV			
3-10-1907	INDIANA LID	50,000	50,000	50,000
3-10-1908	BIRCH LID	4,521	4,521	4,521
3-10-1909	ELM LID	75,000	30,000	30,000
3-10-1910	G ST LID		4,265	4,265
3-10-2701	78/79 INT DIST 1-P			
3-10-2809	80/81 INT DIST 3-P			
3-10-2819	83/84 INT DIST 11-P			
3-10-2822	84/85 INT.DIST 8-O ST. IM			
3-10-2826	85/86 INT.DIST.14-P ST. I			
3-10-2827	85/86 INT.DIST.15-P ST. I			
3-10-2830	ST IMPR DIST 16-P			
3-10-2831	ELM STREET INT.			
3-10-2833	POCAHONTAS/AUBURN/HWY #66			
3-10-2834	MAIN STREET LIGHTS/SIDEWA			
3-10-2835	LEVY #3 DIST.#3-O			
3-10-2901	LEVY #4 1-0 OVERLAY ST IM			
3-10-2902	LEVY 4 DIST 2-O			
3-10-2903	LEVY #1 PRIMARY ST. IMP.			
3-10-2904	1994-95 IMPROVEMENT DIST.			
3-10-2905	96-97 BIRCH STREET IMPR.			
3-10-2906	99 H STREET IMPROV INTER.			
3-10-2907	INDIANA INTEREST			
3-10-2908	BIRCH INTEREST			
3-10-2909	ELM ST LID INTEREST			
3-10-5100	TRANSFER FROM FUND 108			
TOTAL	DEPT 100 R E V E N U E S	151,786	151,786	151,786

305,638

170,470

183,521

TOTAL DEPT 100 R E V E N U E S

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110-LOCAL IMPRVMT DIST REPAYS  
901-LID PROCED EXPENDITURES  
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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
		MATERIALS & SERVICES			
	60	5-20-0219 SYS 36 SOFTWARE MAINT			
1,000		5-20-0223 CONTRACTED SERVICES	1,000	1,000	1,000
	286	5-20-0298 REFUNDS			
	346	TOTAL MATERIALS & SERVICES	1,000	1,000	1,000
TRANSFERS					
	145,000	5-60-0602 TRANS TO STREETS D STREET		55,000	55,000
	58,357	5-60-0626 TRANS TO EQ FUND INDIANA		50,000	50,000
	90,416	5-60-0627 TRANS TO EQ FUND BIRCH	50,000	4,521	4,521
		5-60-0628 TRANS TO EQ FUND ELM	30,000	30,000	30,000
		5-60-0629 TRANS TO EQ FUND G ST	4,265	4,265	4,265
293,773		TOTAL TRANSFERS	88,786	143,786	143,786
CONTINGENCY					
		5-70-0501 OPERATING CONTINGENCY	62,000	7,000	7,000
		TOTAL CONTINGENCY	62,000	7,000	7,000
294,119		T O T A L D E P T 901 E X P E N S E S	151,786	151,786	151,786
305,638		T O T A L F U N D 110 R E V E N U E S	151,786	151,786	151,786
TOTAL PERSONAL SERVICES					
	346	TOTAL MATERIALS & SERVICES	1,000	1,000	1,000
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
293,773		TOTAL TRANSFERS	88,786	143,786	143,786
		TOTAL CONTINGENCY	62,000	7,000	7,000
		TOTAL UEFB			
294,119		T O T A L F U N D 110 E X P E N S E S	151,786	151,786	151,786

Local Improvement District Repays - 110  
 LID Proceed Expenditures - 901

The purpose of this fund is to collect payments on outstanding LID debts owned to the City, and to disburse those funds as directed in the budget process.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	1,000	1,000	Funds are used to cover any necessary expenditures of this fund.
5-60-0602	TRANSFER TO STREET FUND – D STREET	0	55,000	This amount was designated by the 2007-08 Budget Committee to set aside a reserve for the future D Street project.

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111-PAYROLL SERVICE FUND  
 100-REVENUE

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ADOPTED 2006-2007 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

60,746-	263,553	220,000	3-01-0101	BEGINNING WORKING CAPITAL	300,000	300,000	300,000
1,806	1,629	---	3-10-0900	RETIREE HEALTH CONTRB			-
2,290	2,234	---	3-10-1104	SAIF			
3,612	14,733	10,400	3-10-1200	INTEREST ON INVESTMENTS	15,000	15,000	15,000
---	30	---	3-10-2207	MISC REVENUE			
373,456	39,804	44,214	3-10-7002	PAYROLL SERVICE FUND FEE	46,134	46,134	46,134
320,418	321,983	274,614	T O T A L	D E P T 100 R E V E N U E S	361,134	361,134	361,134

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III-PAYROLL SERVICE FUND  
906-PAYROLL SVC FND OPERATION  
--- HISTORICAL DATA ---  
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ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
1,857	5-10-0103 PAYROLLS AT TERMINATION	53,614	55,222	55,222	55,222
28,057	5-10-0104 EXCHANGE TIME	-----			
636	5-10-0105 VACATION	-----			
10	5-10-0107 HOLIDAYS	-----			
790	5-10-0108 MISC. LEAVE	-----			
1,902	5-10-0109 SICK LEAVE BONUS PAY	1,000	1,000	1,000	1,000
4,501	5-10-0115 SOCIAL SECURITY	-----			
299	5-10-0116 PUBLIC EMPLOYEES RETIREME	-----			
1,047	5-10-0117 WORKMEN'S COMPENSATION IN	-----			
17,766	5-10-0118 HEALTH INSURANCE	-----			
	5-10-0122 ACCRUED EMP. BENEFITS	-----			
56,865	TOTAL PERSONAL SERVICES	54,614	56,222	56,222	56,222
CONTINGENCY					
220,000	5-70-0501 OPERATING CONTINGENCY	220,000	304,912	304,912	304,912
	TOTAL CONTINGENCY	220,000	304,912	304,912	304,912
56,865	TOTAL DEPT 906 E X P E N S E S	274,614	361,134	361,134	361,134
320,418	TOTAL FUND 111 R E V E N U E S	274,614	361,134	361,134	361,134
56,865	TOTAL PERSONAL SERVICES	54,614	56,222	56,222	56,222
	TOTAL MATERIALS & SERVICES	-----			
	TOTAL CAPITAL OUTLAY	-----			
	TOTAL DEBT SERVICE	-----			
	TOTAL TRANSFERS	-----			
	TOTAL CONTINGENCY	220,000	304,912	304,912	304,912
	TOTAL UEFB	-----			
56,865	TOTAL FUND 111 E X P E N S E S	274,614	361,134	361,134	361,134

Payroll Service - Fund 111  
 Payroll Fund Operation -- Department 906

This fund is used for three purposes:

1. To account for the liabilities that the City owes employees for accumulated leave time.
2. To account for the reduction in liability with the payment of leave time upon employees' termination of employment with the City.
3. To pay sick leave bonuses.

The City allows employees to accrue vacation, comp time and holidays (depending on what union contract or policy covers each employee.) Any accrued time that an employee doesn't take off or sell adds to our future liability. This liability is tracked in this fund. In 2007-08, the City operational funds will again contribute 1% of payroll costs to fund this liability. The interest revenue earned on the large balance in this fund has helped slow the depletion of this fund.

- ◆ At 6/30/05, the liability balance of \$236,689 was fully funded by making transfers from budget savings in other funds. In addition, we transferred our PERS set aside of \$263,553, creating this much of a surplus in the fund.
- ◆ The balance of cash in the payroll fund at 3/31/06 was \$469,813 to fund a liability of \$247,194 leaving a surplus of \$222,619, meaning that we've spent down our PERS set aside of \$263,553 by \$40,934.
- ◆ The balance of cash in the payroll fund at 3/31/07 was \$548,374 to fund a liability of \$277,876 leaving a surplus of \$270,498 which includes the PERS set aside of \$263,553 and an additional savings of \$6,945. This additional savings is due mainly to the change of selling vacation as a charge to each department.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0103	PAYROLLS AT TERMINATION	53,614	55,222	This will fund 10 termination payouts at an average cost of \$5,522 (including payroll taxes and benefits.)

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BIJEAN  
112-FIRE EQUIP RESERVE FUND  
100-REVENUE

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ADOPTED  
2006-2007

ACCT

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DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

13,330	24,972	99,761	3-01-0101	BEGINNING WORKING CAPITAL	8,740	8,740	8,740
494	1,962	200	3-10-0300	GIFTS, GRANTS & DONATIONS	50	50	50
30	38,799	423,700	3-10-1200	INTEREST ON INVESTMENTS			
11,118	35,000	22,300	3-10-1400	GRANTS FM LEO/GIFTS/DONAT			
			3-10-5701	TRANS FROM GENERAL FUND			
24,972	100,763	545,961	T O T A L	DEPT 100 R E V E N U E S	8,790	8,790	8,790

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112-FIRE EQUIP RESERVE FUND  
121-FIRE EQUIP RESERVE FUND  
--- HISTORICAL DATA ---  
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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
5,471	5-20-0300	NON-CAP EQUIP (GRANTMATCH)	1,290	1,290	1,290
5,471	TOTAL	MATERIALS & SERVICES	1,290	1,290	1,290
94,490	5-40-0301	FIRE EQUIPMENT	7,500	7,500	7,500
446,000	5-40-0303	06 AMBULANCE			
	5-40-0304	LADDER TRUCK			
540,490	TOTAL	CAPITAL OUTLAY	7,500	7,500	7,500
545,961	TOTAL	DEPT 121	8,790	8,790	8,790
545,961	TOTAL	FUND 112	8,790	8,790	8,790
5,471	TOTAL	PERSONAL SERVICES			
540,490	TOTAL	MATERIALS & SERVICES	1,290	1,290	1,290
	TOTAL	CAPITAL OUTLAY	7,500	7,500	7,500
	TOTAL	DEBT SERVICE			
	TOTAL	TRANSFERS			
	TOTAL	CONTINGENCY			
	TOTAL	UEFB			
545,961	TOTAL	FUND 112	8,790	8,790	8,790

MATERIALS & SERVICES

CAPITAL OUTLAY

24,972 100,763

Fire Equipment Reserve – Fund 112  
 Fire Reserve – Department 121

This fund functions to accumulate money for fire and EMS equipment expenditures for the Fire Department.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0300	NON CAPITAL EQUIPMENT	5,471	1,290	To match grant funds.
5-40-0301	FIRE EQUIPMENT	0	7,500	To match grant funds.

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BIJEAN  
113-ONE HUNDRED YEAR TRUST  
100-REVENUE

-- HISTORICAL DATA --  
2004-2005 2005-2006

ADOPTED  
2006-2007

BUDGET DOCUMENT  
YEAR 2007-2008

DESCRIPTION

ACCT

PROPOSED

APPROVED

ADOPTED

2,198  
49

2,247  
93

2,365  
95

3-01-0101 BEGINNING WORKING CAPITAL  
3-10-1200 INTEREST

2,445  
95

2,445  
95

2,247

2,340

2,460

TOTAL DEPT 100 REVENUES

2,540

2,540

7/06/07  
8:40 AM

BIJEAN  
113-ONE HUNDRED YEAR TRUST  
137-HUNDRED YR 2089 TRUST FND  
-- HISTORICAL DATA --  
2004-2005

BUDGET DOCUMENT  
YEAR 2007-2008

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		E X P E N S E S			
2,460	5-90-0701	UNAPPROPRIATED ENDING FD.	2,540	2,540	2,540
2,460		TOTAL UEFB	2,540	2,540	2,540
2,460	TOTAL DEPT 137	E X P E N S E S	2,540	2,540	2,540
2,460	TOTAL FUND 113	R E V E N U E S	2,540	2,540	2,540
		TOTAL PERSONAL SERVICES			
		TOTAL MATERIALS & SERVICES			
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
2,460		TOTAL CONTINGENCY	2,540	2,540	2,540
2,460	TOTAL FUND 113	E X P E N S E S	2,540	2,540	2,540

One Hundred Year (2089) Trust - Fund 113  
 One Hundred Year Trust – Department 137

This fund started with a small balance of \$1,000 in 1989. It grows each year with interest earnings. The funds are strictly dedicated to a citywide celebration in the year 2089.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-90-0701	UNAPPROPRIATED ENDING FUND BALANCE	2,460	2,540	This represents the projected balance of the fund at June 30, 2008.

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 BIJEAN  
 114-MT. HOPE TRUST FUND  
 100-REVENUE

BUDGET DOCUMENT  
 YEAR 2007-2008

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2004-2005	HISTORICAL DATA 2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
161,154	186,074	206,074	3-01-0101	BEGINNING WORKING CAPITAL	210,000	210,000	210,000
11,295	7,205	9,000	3-10-0200	40%/LOT SALES/PERPETUAL C	9,000	9,000	9,000
10,228	18,985	18,000	3-10-1200	INTEREST EARNINGS	18,000	18,000	18,000
13,625	8,941	13,000	3-10-5707	TRANS FROM GOLF BACK 9 PY	13,000	13,000	13,000
196,302	221,205	246,074	TOTAL	DEPT 100 REVENUES	250,000	250,000	250,000

R E V E N U E S

7/06/07  
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BIJUAN

114-MT. HOPE TRUST FUND  
141-MOUNT HOPE TRUST FUND  
-- HISTORICAL DATA --  
2004-2005 2005-2006

ADOPTED  
2006-2007

BUDGET DOCUMENT  
YEAR 2007-2008

ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

TRANSFERS					
10,228	18,985	18,000	5-60-0601 XFER TO GENERAL (CEMETERY)	18,000	18,000
10,228	18,985	18,000	TOTAL TRANSFERS	18,000	18,000
CONTINGENCY					
-----	-----	228,074	5-70-0501 CONTINGENCY	232,000	232,000
		228,074	TOTAL CONTINGENCY	232,000	232,000
10,228	18,985	246,074	T O T A L D E P T 141 E X P E N S E S	250,000	250,000
196,302	221,205	246,074	T O T A L F U N D 114 R E V E N U E S	250,000	250,000
			TOTAL PERSONAL SERVICES		
			TOTAL MATERIALS & SERVICES		
			TOTAL CAPITAL OUTLAY		
			TOTAL DEBT SERVICE		
10,228	18,985	18,000	TOTAL TRANSFERS	18,000	18,000
		228,074	TOTAL CONTINGENCY	232,000	232,000
			TOTAL UEFB		
10,228	18,985	246,074	T O T A L F U N D 114 E X P E N S E S	250,000	250,000

Mount Hope Trust – Fund 114  
 Mount Hope Trust – Department 141

This fund started with donated funds and has grown annually from the sale of 40% cemetery lots and perpetual care income. The money in this fund was utilized to refinance the golf course's "back nine" loan, and the 01-02 and 02-03 golf course operating losses loaned from the general fund. This initial amount of the loan was \$310,472 and it was established on 7/1/2003. The 2006-07 golf fund (123) budget includes the fourth year of \$20,000 payments on this loan.

The interest earned on the cash in the fund and on the interfund loan are both transferred to the General Fund to pay a portion of cemetery expenses.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0601	XFER TO GENERAL CEMETERY	18,000	18,000	Interest earnings are transferred to the General fund.

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 8:40 AM  
 BIJEAN  
 115-SAMO SWIM CENTER  
 100-REVENUE

-- HISTORICAL DATA --  
 2004-2005 2005-2006

BUDGET DOCUMENT  
 YEAR 2007-2008

ADOPTED  
 2006-2007

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2,025	9,240		3-01-0101	BEGINNING WORKING CAPITAL	5,000	5,000
3,099	2,929	3,000	3-10-0200	PRIOR YEARS TAXES	3,000	3,000
252	710	500	3-10-1200	INTEREST	500	500
55,737	58,145	59,131	3-10-9900	CURRENT YEARS TAXES	61,200	61,200
61,113	71,024	62,631	T O T A L	D E P T 100 R E V E N U E S	69,700	69,700

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BIJEAN  
115-SAMO SWIM CENTER  
151-SAM O SWIM CENTER

--- HISTORICAL DATA ---  
2004-2005 2005-2006

ADOPTED  
2006-2007

BUDGET DOCUMENT  
YEAR 2007-2008

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ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES

35,185	30,308	35,000	35,000	35,000
16,688	29,323	29,000	29,000	29,000
51,873	62,631	64,000	64,000	64,000

CONTINGENCY

----- 5-70-0501 OPERATING CONTINGENCY

5,700	5,700	5,700	5,700
TOTAL CONTINGENCY	5,700	5,700	5,700

51,873 60,334 69,700 69,700 69,700

61,113 71,024 69,700 69,700 69,700

51,873 60,334 64,000 64,000 64,000

TOTAL PERSONAL SERVICES  
TOTAL MATERIALS & SERVICES  
TOTAL CAPITAL OUTLAY  
TOTAL DEBT SERVICE  
TOTAL TRANSFERS  
TOTAL CONTINGENCY  
TOTAL UEFB

51,873 60,334 69,700 69,700 69,700

TOTAL FUND 115 E X P E N S E S 69,700

Samo Swim Center – Fund 115  
 Samo Swim Center – Department 151

The Samo Swim Center utilities are funded with a 2.64% share of City property taxes collected.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0202	ELECTRIC POWER	33,308	35,000	The City is responsible for the electricity at the Swim Center.
5-20-0252	HEATING FUEL	29,323	29,000	This is for heating costs at the pool.

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 BIJEAN  
 116-JOHN SCHMITZ TRUST FUND  
 100-REVENUE

-- HISTORICAL DATA ---  
 2004-2005 2005-2006

ADOPTED  
 2006-2007

ACCT

BUDGET DOCUMENT

YEAR 2007-2008

DESCRIPTION

ADOPTED

APPROVED

PROPOSED

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274,061  
 6,056

274,061  
 11,187

274,061  
 13,000

3-01-0101 BEGINNING WORKING CAPITAL  
 3-10-1200 INTREST EARNINGS

274,061  
 14,000

274,061  
 14,000

274,061  
 14,000

280,117

285,248

287,061

T O T A L D E P T 1 0 0 R E V E N U E S

288,061

288,061

288,061

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116-JOHN SCHMITZ TRUST FUND  
161-J SCHMITZ MEMORIAL TRUST  
-- HISTORICAL DATA --  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S						
TRANSFERS						
6,056	13,000	5-60-0601	XFER TO GENERAL (CEMETERY)	14,000	14,000	14,000
6,056	13,000		TOTAL TRANSFERS	14,000	14,000	14,000
CONTINGENCY						
-----	274,061	5-70-0501	CONTINGENCY	274,061	274,061	274,061
	274,061		TOTAL CONTINGENCY	274,061	274,061	274,061
6,056	287,061	T O T A L D E P T 1 6 1	E X P E N S E S	288,061	288,061	288,061
280,117	287,061	T O T A L F U N D 1 1 6	R E V E N U E S	288,061	288,061	288,061
			TOTAL PERSONAL SERVICES			
			TOTAL MATERIALS & SERVICES			
			TOTAL CAPITAL OUTLAY			
			TOTAL DEBT SERVICE			
6,056	13,000		TOTAL TRANSFERS	14,000	14,000	14,000
	274,061		TOTAL CONTINGENCY	274,061	274,061	274,061
			TOTAL UEFB			
6,056	287,061	T O T A L F U N D 1 1 6	E X P E N S E S	288,061	288,061	288,061

John Schmitz Memorial Trust - Fund 116  
 John Schmitz Memorial Trust – Department 161

The John Schmitz Memorial Trust Fund consists of a balance of \$274,061. The interest earned on this cash is transferred to the General Fund to pay for a portion of the Cemetery expenditures.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0601	XFER TO GENERAL CEMETERY	13,000	14,000	Interest earnings are transferred to the General fund.

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 123-GOLF COURSE OPERATION  
 100-REVENUE

--- HISTORICAL DATA ---  
 2004-2005 2005-2006

BUDGET DOCUMENT  
 YEAR 2007-2008

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ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
	R E V E N U E S				
3-01-0101	BEGINNING WORKING CAPITAL	8,588	16,288	16,288	16,288
3-10-0900	INCIDENTAL SALES				
3-10-1200	INTEREST	200			
3-10-1300	SEVEN IRON CONTRACT PYMT	22,500	22,500	22,500	22,500
3-10-1301	SEVEN IRON JOHN DEERE PAY				
3-10-1302	SEVEN IRON EQUIPMENT PMT	5,000	5,000	5,000	5,000
3-10-5701	XFER FROM GENERAL FUND				
	T O T A L D E P T 100 R E V E N U E S	36,288	43,788	43,788	43,788

5,085  
 10,471  
 24  
 17,500  
 ---  
 5,000  
 2,500  
 ---  
 40,580

10,988  
 4,049  
 71  
 22,500  
 ---  
 5,000  
 ---  
 42,608

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123-GOLF COURSE OPERATION  
231-GOLF COURSE MNT DEPT  
-- HISTORICAL DATA --  
2004-2005

BUDGET DOCUMENT  
YEAR 2007-2008

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		E X P E N S E S			
		CAPITAL OUTLAY			
	5-40-0306	SPRINKLERS			
7,208					
		TOTAL CAPITAL OUTLAY			
	5-50-0406	JOHN DEERE LEASE			
4,049					
		TOTAL DEBT SERVICE			
4,049					
	5-60-0602	TRANS TO MT HOPE (BACK 9)	20,000	20,000	20,000
20,000					
		TOTAL TRANSFERS			
20,000			20,000	20,000	20,000
	5-90-0701	UNAPPROPRIATED ENDING FD.	16,288	23,788	23,788
		TOTAL UEFB			
			16,288	23,788	23,788
	231	DEPT 231 E X P E N S E S	36,288	43,788	43,788
31,257					
	123	FUND 123 R E V E N U E S	36,288	43,788	43,788
42,608					
		TOTAL PERSONAL SERVICES			
		TOTAL MATERIALS & SERVICES			
		TOTAL CAPITAL OUTLAY			
7,208					
4,049					
20,000			20,000	20,000	20,000
20,000			20,000	20,000	20,000
		TOTAL CONTINGENCY			
16,288			23,788	23,788	23,788
	123	FUND 123 E X P E N S E S	36,288	43,788	43,788
31,257					
		TOTAL UEFB			
			36,288	43,788	43,788

Golf Course Operation – Fund 123  
Golf Course – Department 231

The City owns an 18-hole golf course. Management of the course was turned over to Seven Iron, Inc. on 1/1/04. The City's contract with Seven Iron stipulates that a contract fee of \$22,500 will be paid on or before the end of each fiscal year. The City's current obligation to repay past debts to the Mt Hope Trust Fund is \$20,000 annually. This obligation is Council declared since it is an interfund loan (meaning we aren't under any contract to an outside lender.)

Also budgeted in this fund is Seven Iron's \$5,000 contracted payment for their use of equipment.

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 126-MASONIC LODGE RD TRUST  
 100-REVENUE

-- HISTORICAL DATA --  
 2004-2005 2005-2006

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 YEAR 2007-2008

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ADOPTED 2006-2007 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

5,986	8,601	9,000	3-01-0101	BEGINNING WORKING CAPITAL	2,500	2,500	2,500
480	240	300	3-10-0201	CITY SERVICE FEE GRAVE SP	300	300	300
140	160	60	3-10-0202	CITY SERV.FEE CREMATION S	60	60	60
480	220	200	3-10-0300	MASONIC LODGE ROAD TRUST	200	200	200
2,552	1,585	1,000	3-10-0400	MASONIC LODGE GRAVE SALE	1,000	1,000	1,000
159	337	400	3-10-1200	INTEREST INCOME	400	400	400
9,797	11,143	10,960	T O T A L	D E P T 100	4,460	4,460	4,460

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126-MASONIC LODGE RD TRUST  
261-MT HOPE RD CONST MASONIC  
--- HISTORICAL DATA ---  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
		MATERIALS & SERVICES			
2,400	5-20-0235	REFUNDS	2,400	2,400	2,400
2,400		TOTAL MATERIALS & SERVICES	2,400	2,400	2,400
8,560	5-40-0301	NEW CEMETERY RD.CONSTRUCT	2,060	2,060	2,060
8,560		TOTAL CAPITAL OUTLAY	2,060	2,060	2,060
10,960	TOTAL DEPT 261	E X P E N S E S	4,460	4,460	4,460
10,960	TOTAL FUND 126	R E V E N U E S	4,460	4,460	4,460
TOTAL PERSONAL SERVICES					
2,400		TOTAL MATERIALS & SERVICES	2,400	2,400	2,400
8,560		TOTAL CAPITAL OUTLAY	2,060	2,060	2,060
TOTAL DEBT SERVICE					
TOTAL TRANSFERS					
TOTAL CONTINGENCY					
TOTAL UEFB					
10,960	TOTAL FUND 126	E X P E N S E S	4,460	4,460	4,460

Masonic Lodge Road Construction Trust - Fund 126  
 Mount Hope Road Construction – Department 261

This fund is to accumulate money for road construction improvements in the Masonic Lodge section of the cemetery.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0235	REFUNDS	2,400	2,400	<p>The Refunds line item goes to the Masonic Lodge for their share of the funds we collect for plot sales, which are as follows:</p> <p>Acacia Gardens plot sales are \$110.00 and the Masonic Lodge receives \$90.00. The Masonic Park plot sales are \$126.50 and the Masonic Lodge receives \$86.50 The Masonic park plot sales have \$20.00 set aside for Road Construction</p>
5-40-0301	NEW CEMETERY ROAD CONST.	8,560	2,060	Funds are set aside for road construction.

--- HISTORICAL DATA ---		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2004-2005	2005-2006	2006-2007	2006-2007					
---	65,123	90,000	---	3-01-0101	BEGINNING WORKING CAPITAL	230,000	230,000	230,000
122	20	200	---	3-10-0600	BUILDING INVESTIGATIONS	---	---	---
12,055	12,955	8,000	---	3-10-0601	PLUMBING PERMITS CITY	---	---	---
10,188	10,860	9,000	---	3-10-0602	PERMITS MECHANICAL CITY	---	---	---
47,345	46,269	46,500	---	3-10-0603	PERMITS PLAN REVIEW CITY	---	---	---
73,427	72,364	59,000	---	3-10-0604	PERMITS BUILDING CITY	---	---	---
20,465	19,616	19,000	---	3-10-0605	PERMITS STATE BLDG. SURCH	---	---	---
11,257	11,639	12,000	---	3-10-0606	PERMITS PLUMBING COUNTY	---	---	---
5,969	7,176	7,000	---	3-10-0607	PERMITS MECHANICAL COUNTY	---	---	---
42,591	37,128	37,000	---	3-10-0608	PERMITS PLAN REVIEW COUNTY	---	---	---
74,693	69,676	64,000	---	3-10-0609	PERMITS BUILDING COUNTY	---	---	---
27,473	26,534	26,000	---	3-10-0610	ELECTRICAL PERMITS CITY	---	---	---
26,403	27,527	26,000	---	3-10-0611	ELECTRICAL PERMITS COUNTY	---	---	---
7,749	7,925	7,000	---	3-10-0612	BULK PERMITS	---	---	---
228	988	7,700	---	3-10-0613	ELECTRICAL INSPECTION	---	---	---
10	---	---	---	3-10-0614	PERMITS FENCING CITY	---	---	---
420	192	400	---	3-10-0615	ELECT. PLAN REVIEW CITY	---	---	---
3,700	2,445	4,000	---	3-10-0616	COMM PLUMBING CITY	---	---	---
961	451	800	---	3-10-0617	COMM PLUMBING CNTY	---	---	---
1,051	397	1,000	---	3-10-0618	COMM PLUMB PLAN REV CITY	---	---	---
62	62	100	---	3-10-0619	COMM PLUM PLAN REV COUNT	---	---	---
7,707	6,340	8,000	---	3-10-0621	TRAVEL MODIFIER	---	---	---
---	---	---	---	3-10-0630	CITY RESIDENTIAL PLUMBING	8,000	8,000	8,000
---	---	---	---	3-10-0631	CITY MECHANICAL PERMIT	9,000	9,000	9,000
---	---	---	---	3-10-0632	CITY MECHANICAL PLAN REVW	---	---	---
---	---	---	---	3-10-0633	CITY BUILDING PLAN REVIEW	---	---	---
---	---	---	---	3-10-0634	CITY BLDG LIFE AND SAFETY	46,500	46,500	46,500
---	---	---	---	3-10-0635	CITY STRUCTURAL	---	---	---
---	---	---	---	3-10-0636	CITY MANUFACTURED HOME	59,000	59,000	59,000
---	---	---	---	3-10-0638	CITY M.H. ADMINISTRATIVE	---	---	---
---	---	---	---	3-10-0639	CITY ELECTRICAL	26,000	26,000	26,000
---	---	---	---	3-10-0640	CITY ELECTRICAL PLAN REVW	400	400	400
---	---	---	---	3-10-0641	CITY COMMERICAL PLUMBING	4,000	4,000	4,000
---	---	---	---	3-10-0642	CITY COMM PLUMBING PLAN R	1,000	1,000	1,000
---	---	---	---	3-10-0660	COUNTY M.H. ADMIN FEE	---	---	---
---	---	---	---	3-10-0661	COUNTY RESIDENTIAL PLUMBG	12,000	12,000	12,000
---	---	---	---	3-10-0662	COUNTY MECHANICAL	7,000	7,000	7,000
---	---	---	---	3-10-0663	CO MECHANICAL PLAN REVIEW	---	---	---
---	---	---	---	3-10-0664	COUNTY BLDG PLAN REVIEW	---	---	---
---	---	---	---	3-10-0665	COUNTY BLDG FIRE & SAFETY	37,000	37,000	37,000
---	---	---	---	3-10-0666	COUNTY STRUCTURAL	---	---	---
---	---	---	---	3-10-0667	COUNTY MANFACTUD HOME	64,000	64,000	64,000
---	---	---	---	3-10-0668	CUNTY RV & PARK	---	---	---
---	---	---	---	3-10-0669	COUNTY ELECTRICAL	26,000	26,000	26,000
---	---	---	---	3-10-0670	COUNTY COMMERCIAL PLUMBING	800	800	800
---	---	---	---	3-10-0671	COUNTY COMM PLUMB PLAN RV	100	100	100
---	---	---	---	3-10-0680	INVESTIGATION FEE	200	200	200

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 BIJEAN  
 127-BUILDING INSPECTIONS  
 100-REVENUE

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2004-2005	HISTORICAL DATA 2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
---	---	---	3-10-0681	STATE SURCHARGE	19,000	19,000	19,000
---	---	---	3-10-0682	BULK LABEL FEE	7,000	7,000	7,000
---	---	---	3-10-0683	PRIVATE ELECTRICAL INSP	7,700	7,700	7,700
---	---	---	3-10-0685	TRAVEL MODIFIER	8,000	8,000	8,000
666	3,930	4,000	3-10-1200	INTEREST	4,000	4,000	4,000
409	362	600	3-10-2207	MISC REVENUE	600	600	600
374,951	429,979	430,300	TOTAL	DEPT 100 R E V E N U E S	570,300	570,300	570,300

	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S						
PERSONAL SERVICES						
1,742	13,099	5-10-0101	COMM DEV DIRECTOR .09FTE			
		5-10-0102	PW DIRECTOR .12FTE			
		5-10-0103	PLANNING TECH .13FTE	5,254	5,254	5,254
40,790		5-10-0104	BUILDING OFFICIAL	72,000	72,000	72,000
32,718		5-10-0106	BLDG INSPECTION SPECIALIS	28,080	28,080	28,080
26,407	27,703	5-10-0110	BLDG INSPECTION CLERK	31,644	31,644	31,644
	77	5-10-0113	BLDG.DEPT.MISC.LABOR			
		5-10-0114	OVERTIME	225	225	225
8,120	226	5-10-0115	SOCIAL SECURITY	10,496	10,496	10,496
22,989	3,085	5-10-0116	PERS	22,010	22,010	22,010
1,057	8,841	5-10-0117	WORKERS' COMPENSATION INS	3,079	3,079	3,079
32,653	13,972	5-10-0118	HEALTH INSURANCE	28,840	28,840	28,840
		5-10-0120	UNEMPLOYMENT			
223	74	5-10-0122	EMPLOYEE BENEFITS	300	300	300
4,027	537	5-10-0123	COMPENSATED ABSENCE ACCRL	1,725	1,725	1,725
	476	5-10-0124	COMPENSATION SELLS	1,725	1,725	1,725
		5-10-0126	4.5% SET ASIDE FOR RAISES			
		5-10-0130	NON REPRESENTED SET-ASIDE	2,160	2,160	2,160
171,133	68,249		TOTAL PERSONAL SERVICES	207,538	207,538	207,538
MATERIALS & SERVICES						
1,699	1,167	5-20-0201	TELEPHONE	1,300	1,300	1,300
4,537	4,550	5-20-0203	TRAVEL AND TRAINING	4,000	4,000	4,000
285	80	5-20-0205	EQUIPMENT MAINTENANCE	300	300	300
1,355	826	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	1,800	1,800	1,800
186	1,413	5-20-0212	COPY MACHINE SUPPLIES	1,300	1,300	1,300
800	897	5-20-0215	OFFICE SUPPLIES	1,542	1,542	1,542
366	585	5-20-0220	DUES, FEES, SUBSCRIPTIONS	545	545	545
		5-20-0221	ELECTRICAL INSP SERVICE	30,000	30,000	30,000
		5-20-0222	LA GRANDE INSP SERVICE			
71,263	168,242	5-20-0223	CONTRACTED SERVICES	30,000	30,000	30,000
11,289		5-20-0224	EQUIP MAINT/REPLACE			
1,601	1,638	5-20-0228	INSURANCE	2,144	2,144	2,144
3,156	861	5-20-0235	REFUNDS	2,200	2,200	2,200
18,659	19,551	5-20-0240	STATE SURCHARGE	26,200	26,200	26,200
		5-20-0255	TECHNICAL SERVICES	500	500	500
23,278	24,142	5-20-0270	ADMIN SERVICES INDIRECT	28,926	28,926	28,926
220	1,242	5-20-0300	NON-CAPITAL EQUIPMENT	2,000	2,000	2,000
138,694	221,194		TOTAL MATERIALS & SERVICES	132,757	132,757	132,757
CAPITAL OUTLAY						
		5-40-0311	GENERAL EQUIPMENT	5	5	5
			TOTAL CAPITAL OUTLAY	5	5	5

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127-BUILDING INSPECTIONS  
110-BUILDING DEPT

--- HISTORICAL DATA ---  
2004-2005 2005-2006

ADOPTED  
2006-2007

BUDGET DOCUMENT  
YEAR 2007-2008

ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
309,827	CONTINGENCY	230,000	230,000	230,000
374,951	TOTAL CONTINGENCY	230,000	230,000	230,000
171,133	TOTAL DEPT 110 EXPENSES	570,300	570,300	570,300
138,694	TOTAL FUND 127 REVENUES	570,300	570,300	570,300
	TOTAL PERSONAL SERVICES	207,538	207,538	207,538
	TOTAL MATERIALS & SERVICES	132,757	132,757	132,757
	TOTAL CAPITAL OUTLAY	5	5	5
	TOTAL DEBT SERVICE			
	TOTAL TRANSFERS			
	TOTAL CONTINGENCY	230,000	230,000	230,000
	TOTAL UEFB			
309,827	TOTAL FUND 127 EXPENSES	570,300	570,300	570,300

Building Inspection Fund - 127  
 Building Inspection Department - 110

The inspection department provides all the building inspections for both the City and for Baker County.

In the spring of 2004, the Council approved the latest rate structure, raising rates by an average of 23%. This is designed to make this department self-sustaining.

Revenue codes are different to correspond to revenue codes entered into a new software tracking system.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0211	PRINTING & ADVERTISING	1,800	1,800	Funds are used to print inspection forms.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	545	545	Funds are used for membership dues in related professional organizations.
5-20-0221	ELECTRICAL INSPECTION SERVICE	50,000	30,000	Funds pay for electrical inspections.
5-20-0223	CONTRACTED SERVICES	0	30,000	Funds pay for all other inspections.
5-20-0300	NON-CAPITAL EQUIPMENT	3,500	2,000	Funding will be used for the replacement of office equipment or computers/software.

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 128-TECHNICAL SERVICES  
 100-REVENUE

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BUDGET DOCUMENT  
 YEAR 2007-2008

2004-2005	HISTORICAL DATA 2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
318,776	269,169	370,000	3-10-3200	REIMBURSE TECHNICAL SERVI	426,912	426,912	426,912
65	65	250	3-10-3203	TECH SERVICES PLAN REVIEW	250	250	250
318,841	269,234	370,250	TOTAL	DEPT 100 REVENUES	427,162	427,162	427,162

R E V E N U E S

ADOPTED 2006-2007  
ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	2004-2005	2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
25,558	29,716	29,232	29,232	5-10-0103	TECH SERVICES SUPERV.5FTE	29,232	29,232	29,232
40,832	39,361	44,880	44,880	5-10-0104	ENGR TECHNICIAN III	46,236	46,236	46,236
38,585	41,407	44,880	44,880	5-10-0106	ENGR TECHNICIAN III	46,236	46,236	46,236
36,160	37,194	40,536	40,536	5-10-0107	ENGR TECHNICIAN II (NEW)	38,988	38,988	38,988
16,719	821	1,000	1,000	5-10-0108	ENGR TECHNICIAN II	41,760	41,760	41,760
19,183	408	---	---	5-10-0109	SUPPLEMENTAL LABOR	1,000	1,000	1,000
1,399	8,648	1,600	1,600	5-10-0110	COMM DEV DIR (.35 FTE)	---	---	---
13,367	11,327	12,403	12,403	5-10-0112	OFFICE ASST (.75 FTE)	1,600	1,600	1,600
32,370	27,788	28,905	28,905	5-10-0114	OVERTIME	15,686	15,686	15,686
1,995	1,988	1,530	1,530	5-10-0115	SOCIAL SECURITY	35,463	35,463	35,463
58,310	37,555	35,893	35,893	5-10-0116	PERS	2,750	2,750	2,750
6,822	1,995	2,422	2,422	5-10-0117	WORKERS' COMPENSATION INS	55,519	55,519	55,519
1,231	115	2,422	2,422	5-10-0118	HEALTH INSURANCE	300	300	300
---	---	1,388	1,388	5-10-0122	EMPLOYEE BENEFITS	2,111	2,111	2,111
---	---	---	---	5-10-0123	COMPENSATED ABSENCE ACCRL	2,111	2,111	2,111
---	---	---	---	5-10-0124	COMPENSATION SELLS	---	---	---
---	---	---	---	5-10-0126	4.5% SET ASIDE FOR RAISES	---	---	---
---	---	---	---	5-10-0130	NON REPRESENTED SET-ASIDE	1,133	1,133	1,133
292,636	238,323	247,091	247,091	TOTAL	PERSONAL SERVICES	320,125	320,125	320,125

MATERIALS & SERVICES

710	673	700	700	5-20-0201	TELEPHONE	1,500	1,500	1,500
1,583	1,809	3,000	3,000	5-20-0203	TRAVEL AND TRAINING	3,000	3,000	3,000
212	83	500	500	5-20-0205	EQUIPMENT MAINTENANCE	750	750	750
321	339	300	300	5-20-0215	OFFICE SUPPLIES	750	750	750
220	200	250	250	5-20-0220	DUES, FEES, SUBSCRIPTIONS	8,400	8,400	8,400
---	281	500	500	5-20-0223	CONTRACTED SERVICES	500	500	500
18,372	14,493	15,957	15,957	5-20-0224	EQUIP MAINT/REPLACE	15,957	15,957	15,957
3,062	4,128	3,814	3,814	5-20-0228	INSURANCE	3,668	3,668	3,668
418	302	350	350	5-20-0238	OPERATING SUPPLIES	350	350	350
---	9	250	250	5-20-0253	MATERIAL FOR RESALE	750	750	750
---	1,197	2,500	2,500	5-20-0299	OFFICE RETROFIT	2,000	2,000	2,000
1,307	7,397	1,500	1,500	5-20-0300	SMALL EQUIPMENT	2,000	2,000	2,000
26,205	30,911	29,621	29,621	TOTAL	MATERIALS & SERVICES	37,625	37,625	37,625
CONTINGENCY	---	93,538	93,538	5-70-0501	CONTINGENCY	69,412	69,412	69,412
---	---	93,538	93,538	TOTAL	CONTINGENCY	69,412	69,412	69,412
318,841	269,234	370,250	370,250	TOTAL	DEPT 112 EXPENSES	427,162	427,162	427,162
318,841	269,234	370,250	370,250	TOTAL	FUND 128 REVENUES	427,162	427,162	427,162

-- HISTORICAL DATA --

BUDGET DOCUMENT  
YEAR 2007-2008

2004-2005	2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
292,636	238,323	247,091	TOTAL	PERSONAL SERVICES	320,125	320,125	320,125
26,205	30,911	29,621	TOTAL	MATERIALS & SERVICES	37,625	37,625	37,625
			TOTAL	CAPITAL OUTLAY			
			TOTAL	DEBT SERVICE			
		93,538	TOTAL	TRANSFERS	69,412	69,412	69,412
			TOTAL	CONTINGENCY			
			TOTAL	UEFB			
318,841	269,234	370,250	TOTAL	FUND 128	427,162	427,162	427,162
				E X P E N S E S			

Technical Services Fund -128  
 Technical Services Department -112

The Technical Services Department is a multi-tasked department that collects its revenue from the departments it serves. The department provides quotes to builders and developers, does contract development, writes specifications, does field engineering and utility locates, acts as the city surveyor and more.

The Technical Services Supervisor position is a .5 FTE and a 1.0 FTE Engineering Tech II position was added to meet ever increasing work load, which includes replacement of the water system's mountain line.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0201	TELEPHONE	700	1,500	We are now budgeting for the Engineering Tech III cell phone and an additional extension.
5-20-0215	OFFICE SUPPLIES	300	750	Purchases previously budgeted under Material for Resale are being moved to this line.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	250	8,400	This line budgets for BCUCC dues and professional dues. In addition, this year there is a need to update ACAD software. The ACAD software was last updated in 2004. We have skipped several additions and now need to update to keep the considerable investment we have in the software. The Carlson software purchased in 2004 also needs updated to match the new ACAD. We are also adding a second Carlson license.
5-20-0299	OFFICE RETROFIT	2,500	750	This line provides funds to purchase an additional desk or workstation and to replace several office chairs.
5-20-0300	SMALL EQUIPMENT PURCHASES	1,500	2,000	Planned purchases this year include a notebook computer and a new desktop computer.

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 160-S&F GRNT FUND- LAMP/PARKS  
 100-REVENUE

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 YEAR 2007-2008

2004-2005	HISTORICAL DATA 2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
3,642	8,995	9,195	3-01-0101	BEGINNING WORKING CAPITAL	18,000	18,000	18,000
19	312	300	3-10-1200	INTEREST FROM INVESTMENT	500	500	500
8,475			3-10-5600	TRANSFER FM FUND 166			
		10,000	3-10-5701	XFER FROM GF IRRIGATION			
12,136	9,307	19,495	TOTAL	DEPT 100 REVENUES	18,500	18,500	18,500

R E V E N U E S

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160-S&F GRNT FUND- LAMP/PARKS  
602-LAMP OUT-OF-STREAM  
-- HISTORICAL DATA --  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
		MATERIALS & SERVICES			
1,800	5-20-0223	CONTRACTED SERVICES	8,500	8,500	8,500
3,053	5-20-0255	TECH SERVICES			
88					
3,141		TOTAL MATERIALS & SERVICES	8,500	8,500	8,500
		CAPITAL OUTLAY			
10,000	5-40-0301	CAP OUTLAY IRRIGATION SYS	10,000	10,000	10,000
10,000		TOTAL CAPITAL OUTLAY	10,000	10,000	10,000
3,141		T O T A L D E P T 602 E X P E N S E S	18,500	18,500	18,500
12,136		T O T A L F U N D 160 R E V E N U E S	18,500	18,500	18,500
3,141		TOTAL PERSONAL SERVICES			
		TOTAL MATERIALS & SERVICES	8,500	8,500	8,500
		TOTAL CAPITAL OUTLAY	10,000	10,000	10,000
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
3,141		T O T A L F U N D 160 E X P E N S E S	18,500	18,500	18,500

State and Federal Grants LAMP - Fund 160  
 Department 602 - LAMP out-of-stream

In the past, a State Parks grant has funded this department. For 2007-08, funding budgeted here is a \$18,000 carryover from 2006-07.

The budget includes a 06-07 transfer of \$10,000 from the general fund to this fund for a pathway irrigation system.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	9,495	8,500	The cash carryover will be used for maintenance projects along the LAMP.

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 162-S&F GRNT FUND-FAA AIRPRT  
 100-REVENUE

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2004-2005	HISTORICAL DATA 2005-2006	ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
1,712-	-----	1,200	3-01-0101	BEGINNING WORKING CAPITAL			
1,712	1,771	300	3-10-0300	MATCHING FUNDS	300	300	300
-----	-----	614,718	3-10-4002	FAA GRANT	75,000	75,000	75,000
-----	-----	7,500	3-10-5701	TRANS FROM GF FAA MATCH	7,500	7,500	7,500
	1,771	623,718	TOTAL	DEPT 100 REVENUES	82,800	82,800	82,800

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162-S&F GRNT FUND-FAA AIRPRT  
621-ST & FED GRAND FUND FAA  
--- HISTORICAL DATA ---  
2004-2005 2005-2006

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YEAR 2007-2008

ADOPTED  
2006-2007

DESCRIPTION

ACCT

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E X P E N S E S

MATERIALS & SERVICES	17,763	614,718	5-20-0223 CONTRACTED SERVICES	5	5	5
	17,763	614,718	TOTAL MATERIALS & SERVICES	5	5	5
CAPITAL OUTLAY			5-40-0300 FAA GRANT MASTER PLAN	75,000	75,000	75,000
			TOTAL CAPITAL OUTLAY	75,000	75,000	75,000
CONTINGENCY		1,500	5-70-0501 CONTINGENCY	7,795	7,795	7,795
		1,500	TOTAL CONTINGENCY	7,795	7,795	7,795
UEFB		7,500	5-90-0701 UNAPPROPRIATED ENDING FD.			
		7,500	TOTAL UEFB			
	17,763	623,718	TOTAL DEPT 621 EXPENSES	82,800	82,800	82,800
	1,771	623,718	TOTAL FUND 162 REVENUES	82,800	82,800	82,800
	17,763	614,718	TOTAL PERSONAL SERVICES			
			TOTAL MATERIALS & SERVICES	5	5	5
			TOTAL CAPITAL OUTLAY	75,000	75,000	75,000
			TOTAL DEBT SERVICE			
		1,500	TOTAL TRANSFERS			
		7,500	TOTAL CONTINGENCY	7,795	7,795	7,795
			TOTAL UEFB			
	17,763	623,718	TOTAL FUND 162 EXPENSES	82,800	82,800	82,800

State and Federal Grants FAA Airport - Fund 162  
FAA Airport – Department 621

We will receive a FAA grant match of \$75,000 to compose an airport master plan. Also funds budgeted include past due payments from the 2002-03 airport levy.

The budget includes a transfer of \$7,500 from the general fund to start building a FAA grant match set aside.

BUDGET DOCUMENT  
 YEAR 2007-2008

ADOPTED 2006-2007 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

82,369	3-01-0101	BEGINNING WORKING CAPITAL			
53,939	3-10-0200	#911 PHONE TAX PRORATION	52,000	52,000	52,000
562	3-10-1200	INTEREST			
136,870	TOTAL	DEPT 100 R E V E N U E S	52,000	52,000	52,000

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 165-S&F GRNT FUND - 9-1-1  
 651-911 DISPATCH

--- HISTORICAL DATA ---  
 2004-2005 2005-2006

ADOPTED  
 2006-2007

BUDGET DOCUMENT  
 YEAR 2007-2008

ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S				
	MATERIALS & SERVICES			
82,932	5-20-0223 CONTRACTED SERVICES	52,000	52,000	52,000
53,939	5-20-0249 BAKER COUNTY 911			
136,871	TOTAL MATERIALS & SERVICES	52,000	52,000	52,000
136,871	TOTAL DEPT 651 E X P E N S E S	52,000	52,000	52,000
136,870	TOTAL FUND 165 R E V E N U E S	52,000	52,000	52,000
136,871	TOTAL PERSONAL SERVICES			
	TOTAL MATERIALS & SERVICES	52,000	52,000	52,000
	TOTAL CAPITAL OUTLAY			
	TOTAL DEBT SERVICE			
	TOTAL TRANSFERS			
	TOTAL CONTINGENCY			
	TOTAL UEFB			
136,871	TOTAL FUND 165 E X P E N S E S	52,000	52,000	52,000

State and Federal Grant Fund 165  
 9-1-1 Dispatch - Department 651

This fund tracks the receipt and expenditure of State 911 dollars. The funds are required to be used specifically for expenditures related to the 911-dispatch service. This year's 911 receipts are projected to be \$52,000. These funds will be turned over to Baker County to fund dispatch services.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0249	BAKER COUNTY 911	52,000	52,000	This line is used to turn over 100% of Telephone Tax receipts to Baker County, our dispatch service provider.

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166-S&F GRNT FUND - CDBG  
100-REVENUE

-- HISTORICAL DATA --  
2004-2005 2005-2006

ADOPTED  
2006-2007

ACCT

BUDGET DOCUMENT

YEAR 2007-2008

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

46,398	38,133	45,000	3-01-0101	BEGINNING WORKING CAPITAL	70,000	70,000	70,000
8,090	45,050	5,000	3-10-0300	PROJECT INCOME HUD REPAYM	5,000	5,000	5,000
184			3-10-0900	MISCELLANEOUS REVENUE			
1,987	2,717	1,500	3-10-1200	INTEREST FROM INVESTMENT	2,000	2,000	2,000
56,659	85,900	51,500	T O T A L	DEPT 100 R E V E N U E S	77,000	77,000	77,000

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166-S&F GRNT FUND - CDBG  
661-COMMUNITY DEV PROJECTS  
-- HISTORICAL DATA --  
2004-2005 2005-2006

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
843	5-10-0101	WAGES			
70	5-10-0115	P/R SOCIAL SECURITY			
199	5-10-0116	P/R PERS			
36	5-10-0117	P/R WORKERS' COMPENSATION			
342	5-10-0118	P/R HEALTH INSURANCE			
38	5-10-0123	COMPENSATED ABSENCE ACCRU			
1,528		TOTAL PERSONAL SERVICES			
MATERIALS & SERVICES					
1,973	5-20-0240	BEAUTIFICATION PROJECTS	3,500	3,500	3,500
3,499	5-20-0241	BIG DEAL GRANTS	6,000	6,000	6,000
3,053	5-20-0301	CARNEGIE BOILER FIX			
	5-20-0302	AIRPORT MASTER PLAN			
	5-20-0303	HOLIDAY LIGHTS	7,500	7,500	7,500
8,525		TOTAL MATERIALS & SERVICES	17,000	17,000	17,000
TRANSFERS					
8,475	5-60-0606	TRANSFER TO FUND 160			
8,475		TOTAL TRANSFERS			
CONTINGENCY					
	5-70-0501	CONTINGENCY	60,000	60,000	60,000
		TOTAL CONTINGENCY	60,000	60,000	60,000
18,528	TOTAL	EXPENSES	77,000	77,000	77,000
56,659	TOTAL	REVENUES	77,000	77,000	77,000
1,528		TOTAL PERSONAL SERVICES			
8,525		TOTAL MATERIALS & SERVICES	17,000	17,000	17,000
8,475		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS	60,000	60,000	60,000
		TOTAL CONTINGENCY			
		TOTAL UEFB			
18,528	TOTAL	FUND 166 EXPENSES	77,000	77,000	77,000

State and Federal Community Development Block Grant - Fund 166  
 Community Development Projects – Department 661

This fund is used to segregate funds received for HUD loan payments.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0240	COMMUNITY BEAUTIFICATION	3,500	3,500	Funding is allocated to continue the City beautification program. We spend a large portion of this on Park Trees.
5-20-0241	BIG DEAL GRANTS	5,000	6,000	The Design Review Committee provides small grants to downtown businesses. We've seen an increase in the use of these funds and expect it to continue.
5-20-0303	HOLIDAY LIGHTS	7,500	7,500	Last year, we purchased new lights for Broadway and the exterior of City Hall. We would like to continue to replace worn lighting and decorations. We are looking at Main Street and/or 10 <sup>th</sup> Street this year.

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 169-S&F GRNT FUND - COMM FAC  
 100-REVENUE

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 2004-2005

--- HISTORICAL DATA ---  
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 2006-2007

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

---	---	---	3-10-1200 INTEREST	---	---
---	25,000	25,000	3-10-4310 CARNEGIE FINE ARTS GRANTS	25,000	---
---	---	20,000	3-10-4311 SHPO GRANT	20,000	---
---	25,000	45,000	T O T A L D E P T 100 R E V E N U E S	45,000	---

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169-S&F GRNT FUND - COMM FAC  
694-COMMUNITY PROJECTS GRANTS  
--- HISTORICAL DATA ---  
2004-2005

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
25,000	5-40-0350	CARNEGIE REMODEL			
25,000		TOTAL CAPITAL OUTLAY			
25,000	TOTAL DEPT 694	E X P E N S E S			
25,000	TOTAL FUND 169	R E V E N U E S			
TOTAL PERSONAL SERVICES					
TOTAL MATERIALS & SERVICES					
25,000		TOTAL CAPITAL OUTLAY			
TOTAL DEBT SERVICE					
TOTAL TRANSFERS					
TOTAL CONTINGENCY					
TOTAL UEFB					
25,000	TOTAL FUND 169	E X P E N S E S			

CAPITAL OUTLAY  
-----

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8:40 AM  
BIJEAN

171-SKATEBOARD PARK PROJECT  
695-SKATEBOARD PARK

--- HISTORICAL DATA ---  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

ADOPTED  
2006-2007

ACCT DESCRIPTION

PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES

ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
21,400	5-20-0223 CONTRACTED SERVICES	23,700	23,700	23,700
21,400	TOTAL MATERIALS & SERVICES	23,700	23,700	23,700
21,400	TOTAL DEPT 695 EXPENSES	23,700	23,700	23,700
21,400	TOTAL FUND 171 REVENUES	23,700	23,700	23,700
20,772				
21,400	TOTAL PERSONAL SERVICES			
21,400	TOTAL MATERIALS & SERVICES	23,700	23,700	23,700
	TOTAL CAPITAL OUTLAY			
	TOTAL DEBT SERVICE			
	TOTAL TRANSFERS			
	TOTAL CONTINGENCY			
	TOTAL UEFB			
21,400	TOTAL FUND 171 EXPENSES	23,700	23,700	23,700

Skateboard Park Fund - 171  
 Skateboard Park Department - 695

This grant fund will be used to account for grants received and expenditures related to the Skateboard Park.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	<b>Explanation of Budget and Explanation of Changes from Previous Year</b>
5-20-0223	CONTRACTED SERVICES	21,400	23,700	This is cash carryover from grants received in earlier years, and will be used to finish small projects at the Skate Park. At this point, we are not moving forward with the large expansion project.

7/06/07  
 8:40 AM  
 BIJEAN  
 174-LAMP III PATHWAY/PARK  
 100-REVENUE

--- HISTORICAL DATA ---  
 2004-2005 2005-2006

BUDGET DOCUMENT  
 YEAR 2007-2008

ACCT	DESCRIPTION	ADOPTED 2006-2007	PROPOSED	APPROVED	ADOPTED
	R E V E N U E S				
	3-01-0101 BWC	50,000	195,000	195,000	195,000
	3-10-4309 ADLER GRANT	25,000			
	3-10-4310 ODOT TRANS ENHANCEMENT	260,000	250,000	250,000	250,000
	3-10-5600 TRANSFER FM GF 0405 ADLER	---			
	3-10-5701 LEO GRANT	---			
	3-10-5702 TRANSFER FRM GF SURPLUS	145,000			
	T O T A L D E P T 1 0 0	480,000	445,000	445,000	445,000
	R E V E N U E S	50,000			



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8:40 AM  
BIJEAN

174-LAMP III PATHWAY/PARK  
174-LAMP III PATHWAY/PARK  
--- HISTORICAL DATA ---  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

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ADOPTED 2006-2007	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
		PERSONAL SERVICES			
	5-10-0101	WAGES			
	5-10-0115	SOCIAL SECURITY			
	5-10-0116	PUBLIC EMPLOYEES RETIREMT			
	5-10-0117	WORKMEN'S COMPENSATION INS			
	5-10-0118	HEALTH INSURANCE			
		TOTAL PERSONAL SERVICES	50,000	50,000	50,000
			5,000	5,000	5,000
			10,000	10,000	10,000
			65,000	65,000	65,000
		MATERIALS & SERVICES			
	5-20-0223	CONTRACTED SERVICES			
	5-20-0224	INTERNAL EQUIPMENT			
	5-20-0246	VENDOR MATERIAL			
	5-20-0255	TECH SERVICES			
	5-20-0270	INDIRECT			
		TOTAL MATERIALS & SERVICES	380,000	380,000	380,000
			380,000	380,000	380,000
		CAPITAL OUTLAY			
			480,000	445,000	445,000
			480,000	445,000	445,000
		TOTAL PERSONAL SERVICES			
		TOTAL MATERIALS & SERVICES	65,000	65,000	65,000
		TOTAL CAPITAL OUTLAY	380,000	380,000	380,000
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
		TOTAL FUND 174 EXPENSES	445,000	445,000	445,000

State and Federal Grant - Fund 174  
 LAMP III – Department 174

This fund is used to track costs related to the \$841,915 ODOT Transportation Enhancement Grant, and the match of \$250,000. We plan to spend \$455,000 on this project in 07-08. Funds will be used for land acquisition and for the design/construction drawings.

Account	Account Name	2006-07 Budget Amount	2007-08 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-40-0300	LAND, RIGHT OF WAY,EASEMENTS	380,000	380,000	Funds will pay for land acquisition costs, including appraisals, for the LAMP project.
5-20-0223	CONTRACTED SERVICES	35,000	50,000	Funds will pay for our portion of the design and construction drawings for the LAMP.

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8:40 AM

BIJEAN  
175-SMALL MISC GRANTS  
702-SEAT BELT GRANT

-- HISTORICAL DATA ---  
2004-2005 2005-2006

ADOPTED  
2006-2007

BUDGET DOCUMENT  
YEAR 2007-2008

ACCT DESCRIPTION

ADOPTED

APPROVED

PROPOSED

R E V E N U E S

3,000 3-10-4106 SEAT BELT GRANT  
3,000 T O T A L D E P T 7 0 2 R E V E N U E S

E X P E N S E S

PERSONAL SERVICES  
3,000 5-10-0114 OVERTIME  
5-10-0115 SOCIAL SECURITY  
5-10-0116 PERS  
5-10-0117 WORKERS' COMP  
5-10-0118 HEALTH INSURANCE  
3,000 TOTAL PERSONAL SERVICES

3,000 T O T A L D E P T 7 0 2 E X P E N S E S

7/06/07  
8:40 AM  
BIJEAN

175-SMALL MISC GRANTS  
703-UNDERAGE DRINKING GRANT  
--- HISTORICAL DATA ---  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

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ADOPTED 2006-2007 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

6,188 3-10-5701 TRANS FROM GF  
6,188 T O T A L D E P T 7 0 3 R E V E N U E S

E X P E N S E S

PERSONAL SERVICES  
5,000 5-10-0114 OVERTIME  
5-10-0115 SOCIAL SECURITY  
5-10-0116 PERS  
5-10-0117 WORKERS' COMP  
5-10-0118 HEALTH INSURANCE

5,000 T O T A L P E R S O N A L S E R V I C E S

MATERIALS & SERVICES

1,188 5-20-0245 GENERAL SUPPLIES  
1,188 T O T A L M A T E R I A L S & S E R V I C E S

6,188 T O T A L D E P T 7 0 3 E X P E N S E S

7/06/07  
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BIJEAN

175-SMALL, MISC GRANTS  
704-NATL NIGHT OUT GRANTS  
-- HISTORICAL DATA --  
2004-2005

BUDGET DOCUMENT  
YEAR 2007-2008

ADOPTED  
2006-2007

2004-2005

PROPOSED APPROVED ADOPTED

ACCT DESCRIPTION

R E V E N U E S

-----	3-01-0101 BWC	500	500	500
1,500	3-10-4306 NATL NIGHT OUT GRANTS	1,000	1,000	1,000
1,131	3-10-5701 TRANS FROM GENERAL FUND			
2,631	T O T A L D E P T 704 R E V E N U E S	1,500	1,500	1,500

E X P E N S E S

2,631	5-20-0245 GENERAL SUPPLIES	1,500	1,500	1,500
2,631	TOTAL MATERIALS & SERVICES	1,500	1,500	1,500
2,631	T O T A L D E P T 704 E X P E N S E S	1,500	1,500	1,500

MATERIALS & SERVICES

7/06/07  
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BIJEAN

175-SMALL MISC GRANTS  
705-DRUG RECOGNITION  
-- HISTORICAL DATA --  
2004-2005

ADOPTED  
2006-2007

BUDGET DOCUMENT  
YEAR 2007-2008

ACCT DESCRIPTION

PROPOSED APPROVED ADOPTED

R E V E N U E S

1,000 3-10-4307 DRUG RECOGNITION REIMB 1,000 1,000  
1,000 T O T A L D E P T 7 0 5 R E V E N U E S 1,000 1,000

E X P E N S E S

1,000 5-10-0101 WAGES 1,000 1,000  
1,000 T O T A L D E P T 7 0 5 E X P E N S E S 1,000 1,000  
1,000 T O T A L D E P T 7 0 5 E X P E N S E S 1,000 1,000

PERSONAL SERVICES

1,000 5-10-0101 WAGES 1,000 1,000  
1,000 T O T A L D E P T 7 0 5 E X P E N S E S 1,000 1,000

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8:40 AM

BIJEAN  
175-SMALL MISC GRANTS  
706-ICE CREAM PROGRAM

-- HISTORICAL DATA --  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

ADOPTED  
2006-2007

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

3-01-0101 BMC	1,578	1,500	1,500	1,500
3-10-4308 ICE CREAM GRANTS	500	1,000	1,000	1,000
3-10-5701 TRANSF FROM GENERAL FUND	1,078	500	500	500
T O T A L D E P T 7 0 6 R E V E N U E S	1,578	1,500	1,500	1,500

E X P E N S E S

MATERIALS & SERVICES	1,578	1,500	1,500	1,500
5-20-0245 ICE CREAM CONES	1,578	1,500	1,500	1,500
TOTAL MATERIALS & SERVICES	1,578	1,500	1,500	1,500
T O T A L D E P T 7 0 6 E X P E N S E S	1,578	1,500	1,500	1,500

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BIJEAN  
175-SMALL MISC GRANTS  
707-DARE DONATIONS

-- HISTORICAL DATA --  
2004-2005

BUDGET DOCUMENT  
YEAR 2007-2008

ADOPTED  
2006-2007

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

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R E V E N U E S

1,000 3-10-4309 DARE DONATIONS 1,000 1,000 1,000  
-----  
3-10-5701 TRANS FROM GF

1,000 T O T A L D E P T 7 0 7 R E V E N U E S 1,000 1,000 1,000

E X P E N S E S

MATERIALS & SERVICES  
-----  
1,000 5-20-0245 DARE SUPPLIES 1,000 1,000 1,000

1,000 T O T A L D E P T 7 0 7 E X P E N S E S 1,000 1,000 1,000

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BIJEAN  
175-SMALL MISC GRANTS  
708-DRUG DOG GRANTS

--- HISTORICAL DATA ---  
2004-2005 2005-2006

BUDGET DOCUMENT  
YEAR 2007-2008

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ADOPTED 2006-2007 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

---	---	---	---	---	---
20,103	3-01-0101 BWC	2,000	2,000	2,000	9,400
---	3-10-4311 DRUG DOG GRANTS	---	18,000	18,000	18,000
---	3-10-4362 GOLF TOURNAMENT	---	---	---	---
20,103	T O T A L D E P T 7 0 8 R E V E N U E S	20,000	20,000	20,000	27,400

E X P E N S E S

---	---	---	---	---	---
2,000	5-10-0101 WAGES	---	---	---	---
---	5-10-0115 P/R SOCIAL SECURITY	---	---	---	---
---	5-10-0116 P/R PERS	---	---	---	---
---	5-10-0117 P/R WORKERS COMPENSATION	---	---	---	---
---	5-10-0118 P/R HEALTH INSURANCE	---	---	---	---
2,000	T O T A L P E R S O N A L S E R V I C E S	2,000	2,000	2,000	2,000

MATERIALS & SERVICES

---	---	---	---	---	---
---	5-20-0203 TRAVEL & TRAINING	---	---	---	---
---	5-20-0235 REFUNDS	---	---	---	---
18,103	5-20-0245 GENERAL SUPPLIES	---	---	---	---
---	5-20-0272 GOLF TOURNAMENT EXPENSES	---	---	---	---
18,103	T O T A L M A T E R I A L S & S E R V I C E S	18,103	18,103	18,103	18,103

CAPITAL OUTLAY

---	---	---	---	---	---
---	5-40-0301 DRUG CANINE	20,000	20,000	20,000	27,400
---	T O T A L C A P I T A L O U T L A Y	20,000	20,000	20,000	27,400
20,103	T O T A L D E P T 7 0 8 E X P E N S E S	20,000	20,000	20,000	27,400

7/06/07  
8:40 AM

BIJEAN  
175-SMALL MISC GRANTS  
709-WORKOUT ROOM

-- HISTORICAL DATA 2005-2006  
2004-2005

BUDGET DOCUMENT  
YEAR 2007-2008

ADOPTED  
2006-2007

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

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R E V E N U E S

850	3-10-4312	CIS WELLNESS GRANT			
500	3-10-4313	CIS LONGEVITY GRANT			
	3-10-4314	MCKINNON RENT			
	3-10-4315	FIREFIGHTERS' UNION			
1,350	T O T A L D E P T 709 R E V E N U E S				

E X P E N S E S

1,350	5-20-0300	WORKOUT ROOM PURCHASE			
1,350	T O T A L D E P T 709 E X P E N S E S				

MATERIALS & SERVICES

-----

7/06/07  
8:40 AM

BIJEAN  
175-SMALL MISC GRANTS  
711-DOG STATIONS

--- HISTORICAL DATA ---  
2004-2005

ADOPTED  
2006-2007

BUDGET DOCUMENT  
YEAR 2007-2008

ACCT DESCRIPTION

PROPOSED APPROVED

ADOPTED

R E V E N U E S

----- 3-10-4316 DOG STATION DONATIONS

T O T A L D E P T 7 1 1 R E V E N U E S  
E X P E N S E S

MATERIALS & SERVICES

----- 5-20-0245 GENERAL SUPPLIES

TOTAL MATERIALS & SERVICES

T O T A L D E P T 7 1 1 E X P E N S E S

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BIJEAN  
175-SMALL MISC GRANTS  
712-BANDSHELL

-- HISTORICAL DATA --  
2004-2005      2005-2006

ADOPTED  
2006-2007

ACCT

BUDGET DOCUMENT

YEAR 2007-2008

DESCRIPTION

ADOPTED

APPROVED

PROPOSED

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R E V E N U E S

----- 3-10-4317 BANDSHELL DONATIONS

T O T A L D E P T 7 1 2 R E V E N U E S

ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S				
---	PERSONAL SERVICES			
5-10-0101	WAGES			
5-10-0115	SOCIAL SECURITY			
5-10-0116	PUBLIC EMPLOYEES RETIREME			
5-10-0117	WORKMEN'S COMPENSATION IN			
5-10-0118	HEALTH INSURANCE			

TOTAL PERSONAL SERVICES

---	MATERIALS & SERVICES			
5-20-0245	MATERIALS AND SUPPLIES			
TOTAL MATERIALS & SERVICES				

T O T A L D E P T 713 E X P E N S E S

36,850	T O T A L F U N D 175 R E V E N U E S	25,000	25,000	32,400
11,000	TOTAL PERSONAL SERVICES	1,000	1,000	1,000
25,850	TOTAL MATERIALS & SERVICES	4,000	4,000	4,000
	TOTAL CAPITAL OUTLAY	20,000	20,000	27,400
	TOTAL DEBT SERVICE			
	TOTAL TRANSFERS			
	TOTAL CONTINGENCY			
	TOTAL UEFB			

T O T A L F U N D 175 E X P E N S E S

36,850	T O T A L F U N D 175 E X P E N S E S	25,000	25,000	32,400
16,321,202	GRAND TOTAL REVENUES	16,855,921	16,960,921	17,073,321
4,637,642	GR TOTAL PERSONAL SERVICES	5,794,552	5,794,552	5,794,552
4,582,083	GR TOTAL MATERIALS & SERVICES	5,202,909	5,202,909	5,202,909
352,336	GR TOTAL CAPITAL OUTLAY	698,070	718,070	830,470
417,536	GR TOTAL DEBT SERVICE	8,340	8,340	8,340
557,313	GR TOTAL TRANSFERS	210,768	315,768	315,768
	GR TOTAL CONTINGENCY	2,229,964	2,174,964	2,174,964
	GR TOTAL UEFB	2,711,318	2,746,318	2,746,318

10,546,910

GRAND TOTAL EXPENSES

16,855,921

16,960,921

17,073,321

State and Federal Grant, Police grants - Fund 175

This fund will be used to track the numerous police grants and the donations they receive for a specific cause. Budgeting and accounting for these grants in this fund, rather than the general fund should help keep all of the money straight.

National Night Out Grants - Department 704 -

We are budgeting for another \$1,000 in donations.

Drug Recognition program - Department 705 -

Police staff is reimbursed for these expenses, so showing this cost and revenue here will cause us to avoid depleting the police's personal services for this reimbursable cost.

Ice Cream Donations - Department 706 -

Community members contribute for this activity and we are budgeting for another \$500 in donations.

DARE Donations - Department 707 -

Community members contribute for this activity. We are budgeting for \$1,000 in donations.

Drug Dog – Department 708 -

Community members contribute for this activity. We are budgeting \$27,400 in donations to purchase and train the dog.