

# **City of Baker City**

**2008-2009**

**Adopted Budget**

**RESOLUTION NO. 3602**

**RESOLUTION OF BAKER CITY, OREGON, ADOPTING THE ANNUAL BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE FISCAL YEAR 2008-2009.**

1. **BE IT RESOLVED** that the City Council of the City of Baker City hereby adopts the budget for the fiscal year 2008-2009 in the sum of \$18,564,573 (\$22,143,334 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 2008-2009 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:

<b>GENERAL FUND (101)</b>	
Administrative Services	\$1,136,496
Police Department	2,232,868
Fire Department	1,380,312
Cemetery Department	112,974
Park Department	96,792
Airport Department	107,327
Planning Department	239,503
Hydro Electric Plant Department	4,216
Samo Swim Center Department	44,909
Community Development Department	265,224
Debt Service	8,340
Transfers	207,178
Contingency	112,124
<b>Total General Fund</b>	<hr/> <b>\$5,948,263</b>

**STATE TAX STREET FUND (102)**

Streets Maintenance	\$535,280
Storm Water Maintenance	135,955
Streets Preventative Maintenance	502,637
Street Lighting	75,593
Snow and Ice Control	69,400
Street Construction	31,141
D Street Project	495,404
Resort Street Project	2,000,000
Transfers	11,277
Contingency	50,000
<b>Total Street Fund</b>	<b><u>\$3,906,687</u></b>

**WATER UTILITY FUND (104)**

Water Utility Maintenance	\$1,275,879
Water Utility Construction	956,977
Transfers	301,110
Contingency	200,000
<b>Total Water Utility Fund</b>	<b><u>\$2,733,966</u></b>

**WASTEWATER UTILITY FUND (105)**

Wastewater Maintenance Department	\$737,156
Wastewater Construction Department	424,820
Transfers	2,165
Contingency	40,000
<b>Total Wastewater Utility Fund</b>	<b><u>\$1,204,141</u></b>

**CENTRAL STORES FUND (107)**

Materials & Services	\$325,000
<b>Total Central Stores Fund</b>	<b><u>\$325,000</u></b>

**EQUIPMENT & VEHICLE FUND (108)**

Equipment and Vehicle Operations	\$355,859
Equipment and Vehicle Capital Outlay	120,000
Transfers	1,406
Contingency	200,000
<b>Total Equipment and Vehicle Fund</b>	<b><u>\$677,265</u></b>

**LID FUND (110)**

Materials and Services	\$1,500
Transfers	84,500
<b>Total LID Fund</b>	<b><u>\$86,000</u></b>

**PAYROLL SERVICE FUND (111)**

Transfers	<u>\$474,743</u>
<b>Total Payroll Service Fund</b>	<b><u>\$474,743</u></b>

**FIRE EQUIPMENT RESERVE FUND (112)**

Capital Outlay	<u>\$275,000</u>
<b>Total Fire Equipment Reserve Fund</b>	<b><u>\$275,000</u></b>

**MOUNT HOPE TRUST FUND (114)**

Transfers	\$282,000
Contingency	<u>20,000</u>
<b>Total Mt. Hope Trust Fund</b>	<b><u>\$302,000</u></b>

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

Materials and Services	\$64,000
Contingency	<u>27,782</u>
<b>Total Samo Swim Center Fund</b>	<b><u>\$91,782</u></b>

**JOHN SCHMITZ MEMORIAL FUND (116)**

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

**INSURANCE RESERVE FUND (122)**

Material & Services	<u>\$10,800</u>
<b>Total Insurance Reserve Fund</b>	<b><u>\$10,800</u></b>

**GOLF COURSE OPERATION FUND (123)**

Personal Services	\$4,185
Material & Services	92,026
Transfers	278,289
Contingency	<u>5,000</u>
<b>Total Golf Course Fund</b>	<b><u>\$379,500</u></b>

**MASONIC LODGE ROAD TRUST FUND (126)**

Materials and Services	<u>\$3,500</u>
<b>Total Masonic Lodge Road Trust Fund</b>	<b><u>\$3,500</u></b>

**BUILDING INSPECTION FUND (127)**

Personal Services	\$230,349
Materials and Services	164,274
Capital Outlay	20,000
Transfers	70
Contingency	20,000
<b>Total Building Inspection Fund</b>	<b><u>\$434,693</u></b>

**TECHNICAL SERVICES FUND (128)**

Personal Services	\$347,719
Materials and Services	42,011
Transfers	55
Contingency	36,319
<b>Total Technical Services Fund</b>	<b><u>\$426,104</u></b>

**TREE CITY FUND (129)**

Materials and Services	<u>\$15,000</u>
<b>Total Tree City Fund</b>	<b><u>\$15,000</u></b>

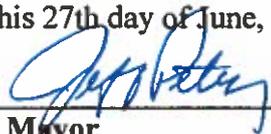
**STATE AND FEDERAL GRANTS FUND**

LAMP Out-of-Stream Department	\$ 14,400
FAA Airport	197,500
Comm. Dev. Block Grant Department	26,000
Skateboard Park Department	24,250
Industrial Park Rail Spur	225,000
LAMP III Pathway/Park	633,303
Small Miscellaneous Grants	70,061
Transfers	50,000
Contingency	15,615
<b>Total State and Federal Grant Fund</b>	<b><u>\$1,256,129</u></b>

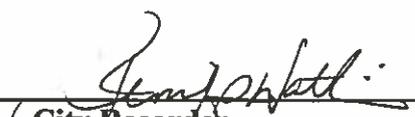
**PASSED** by the City Council of the City of Baker City, Oregon this 27th day of June, 2008.

**SIGNED** by the Mayor of the City of Baker City, Oregon this 27th day of June, 2008.

SIGNED :

  
\_\_\_\_\_  
Mayor

ATTEST:

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



"The Northwest's Premier  
Rural Living Experience"

# City of Baker City, Oregon

P.O. Box 650 • Baker City, OR 97814-0650

541-523-6541 Voice/TDD • 541-524-2049 FAX

May 20, 2008

Mayor Petry, City Councilors and Members of the Budget Committee

Re: 2008-2009 Budget

Dear Committee Members:

The budget is the true plan; it dictates where time and money are being spent. True policy flows from the budget process. The point is not to be pennywise about the budget but to make it a better investment by reflecting the city's public policies. Four to one, Baker citizens replied favorably that the city's services received were a good value for the taxpayer dollars.

The City Staff & Management Annual Report for this year describes in detail the policies and plans currently supported by this budget. It is imperative to understand the annual report in order to understand the "shifts" in emphasis in proposed expenditures.

Regardless of the national inflation issue, we must manage inflationary expenses built into our budget. Wages and benefits are the city's biggest expense but the people in city government are the service providers. Accommodating the inflationary pressure while maintain or increasing services will be an arduous task.

Following are key fund highlights from the proposed budget:

## **General Fund Summary**

As discussed in our interim 2007-08 budget committee meetings the budget we have prepared continues to use the City's \$1,800,000 reserve. The reserve is being used to cover both recurring and nonrecurring expenditures. The General Fund's nonrecurring expenditures consist of the remaining \$415,000 owed for the police building, \$120,000 for the D Street match, set asides for fire equipment and insurance reserves and other one time maintenance costs for the airport, City Hall, Carnegie, the parkway and City Hall. Other nonrecurring expenditures are a one year planning assistant, finance software enhancements and an infrastructure study for the airport. Many of the General funds nonrecurring expenditures have been matched with grant funding.

Recurring expenses as proposed are heavily impacted by the continued increase in the cost of remuneration, health care, and fuel.

As shown in the attached 2008-09 proposed budget the remainder of the General Fund's reserve is detailed as follows:

Contingency	\$ 87,124
Unappropriated ending fund balance	<u>734,632</u>
Total	\$ 821,756

A considerable amount of time has been spent discussing the minimum level for that reserve with the Budget Committee. Although the majority of the Budget Committee would like to see this reserve be \$1,000,000 the 2008-09 proposed General fund reserve falls short of that goal. 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 (excluding transfers and large capital projects).

<b>Revenue and Expenditures through October 31<sup>st</sup></b>	<b><u>05-06</u></b>	<b><u>06-07</u></b>	<b><u>07-08</u></b>
Revenue	647,175	659,179	670,547
Expenditures	<u>(1,353,469)</u>	<u>(1,348,278)</u>	<u>(1,483,376)</u>
Deficit - amount we needed reserves to cover	( 706,294)	(689,099)	(812,829)

The numbers presented above are estimates, a more in depth analysis of cash flows based on 2008-09 budgeted requirements may have a different result.

**General Fund Revenue**

This budget includes a 3% increase in property taxes which represents 41% of the General fund's revenues. The Council's increases to Cemetery and Planning fees are also included in this budget.

**General Fund Materials and Services**

Materials and services in the General fund reflect increased costs related to the rise in fuel and oil, utilities and the additional costs of the new police building.

**Overall Personnel Costs**

The contracts with all three bargaining units expire June 30, 2008. The City is in the negotiation process and estimated increases have been included in this proposed budget. Cost of living increases, step increases or other increases for the 18.5 non-represented employees have also been budgeted.

Health insurance through City County Insurance Services was budgeted at a 7% increase. Health insurance through Pacific Source (Police only) was budgeted at an estimated 3.5% increase.

PERS rates are 14.17% for the 2008-09 year. Twenty employees are in the OPSRP plan (employed after August 29, 2003). The OPSRP Public Safety rate is 16.42% and the OPSRP general service employee rate is 13.15%. The City also pays the 6% employee portion for all PERS covered employees.

**Water Fund**

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

**CITY OF BAKER CITY  
ESTIMATE OF COST  
2008-2009  
5 YEAR WATER CAPITAL PLAN**

Projects to be completed by 6/30/2009

ITEM	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	OBJECTIVE
1	Old Mountain Line Replacement Phase I* (10.9 miles)	3750	Lineal Feet	\$110.00	\$412,500.00	**Road work July - October 2008. Replace existing concrete waterline May-June, 2009
2	D Street (Walnut to Resort)	250	Lineal Feet	\$50.00	\$12,500.00	Utility installation before street project
3	Replace Hydrants	5	Each	\$2,080.00	\$10,400.00	Replace outdated hydrants
4	Install Remote Read Meters	200	Each	\$250.00	\$50,000.00	Phase in remote read meters in commercial zone
5	Cemetery Irrigation Meter	1	Each	\$9,825.00	\$9,825.00	Install irrigation meter at cemetery
6	Old Mountain Line Replacement Little Mill Creek - Downstream	1100	Lineal Feet	\$90.00	\$99,000.00	Replace 12" concrete with 16" D.I.
<b>SUBTOTAL</b>					<b>\$594,225.00</b>	
<b>TECHNICAL SERVICES CHARGE</b>					<b>\$59,422.50</b>	
<b>ADMINISTRATIVE CHARGE</b>					<b>\$55,560.04</b>	
<b>TOTAL ESTIMATED COST</b>					<b>\$709,207.54</b>	

\* Phase I is identified as the line from Marble Creek Settling Tank to the Elk Creek Settling Tank (approx. 10.9 mi.), and is a multi-year project.

\*\* Contingent upon obtaining right of way.

These projects have been budgeted but the timing of the mountain line project is pending the results of current litigation. Ending cash (UEFB and contingency, if unspent) for the Water Fund is budgeted at \$1,575,984 and will be used to fund future work on the mountain water line.

## Wastewater Fund

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

**CITY OF BAKER CITY  
ESTIMATE OF COST  
2008-2009  
Wastewater Capital Plan**

ITEM	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	OBJECTIVE
1	Customer Requested Mainline Extensions	Varies	Lineal Feet	Varies	\$10,000.00	Satisfy customer needs
2	Wastewater Lagoon Headworks Improvements	1	Lump Sum	\$165,000.00	\$165,000.00	Install Grinder
3	'D' Street Walnut St. to Resort St.	260	Lineal feet	\$57.00	\$14,820.00	Extend wastewater to intersections
4	'D' Street Clark St. to East St.	460	Lineal feet	\$60.00	\$27,600.00	Extend wastewater to intersections
5 *	Alley Between Main St. and 1st St. Auburn Ave. to Broadway St.	1300	Lineal Feet	\$62.00	\$80,600.00	Line 8" Terra-Cotta wastewater main line with polyester resin to prevent leakage, and improve structural and flow characteristics.
<b>SUBTOTAL</b>					<b>\$298,020.00</b>	
<b>TECHNICAL SERVICES CHARGE</b>					<b>\$29,802.00</b>	
<b>ADMINISTRATIVE CHARGE</b>					<b>\$27,864.87</b>	
<b>TOTAL ESTIMATED COST</b>					<b>\$355,686.87</b>	

\* Completing Item # 5 would require a 5% rate increase.

These projects have been budgeted. Ending cash (UEFB and contingency, if unspent) for the Wastewater Fund is budgeted at \$71,468 for future work on the wastewater system.

## Street Fund

The following chart depicts the street capital plan approved by the council earlier this year.

**CITY OF BAKER CITY  
ESTIMATE OF COST  
2008-2009  
Street Maintenance Plan**

<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	0.26	7,000	12.75	\$89,250.00
Prep, Patch, Etc.	0.26	7,000	1.15	\$8,050.00
<b>Asphalt Thin Overlay Sub Total</b>				<b>\$97,300.00</b>
<b>CHIP SEAL</b>				
Application To City Streets		123,000	1.61	\$198,030.00
Prep & Patch City Streets		123,000	0.4	\$49,200.00
<b>Chip Seal Sub Total</b>				<b>\$247,230.00</b>
<b>FOG SEAL</b>				
Application To City Streets		51,653	0.51	\$26,343.03
<b>Fog Seal Sub Total</b>				<b>\$26,343.03</b>
<b>2008 STREET TREATMENT SUB TOTAL</b>				<b>\$370,873.03</b>
TECHNICAL SERVICES (8%)				\$29,669.84
ADMINISTRATION (8.5%)				\$34,046.14
CONTINGENCY (7%)				\$30,421.23
<b>2008 Street Treatment Total Estimated Cost</b>				<b>\$465,010.25</b>

Funding for the projects in this plan is budgeted in the Street Preventative Maintenance department (102-203). Ending cash (UEFB and contingency, if unspent) for the Street Fund is budgeted at \$57,533 for future work on the City's street system.

## Equipment Fund

Funds are collected to pay for repairs, fuel, maintenance and replacement of equipment from other public works funds. The proposed budget includes the same transfers that have been made historically. This includes estimates for maintaining the fleet and the purchase of two new/replacement equipment items for \$120,000. As stated in the 2007 annual report, management plans to work on developing a new system for funding and tracking future equipment replacement costs during the coming fiscal year.

### **Central Stores Fund**

Based on the recommendation of City's management and auditors the Central Stores Fund will be once again budgeted. The purpose of the Central Stores Fund is to maintain inventory for public works and to sell the inventory at average cost to each fund when needed.

In 2006-07 all inventory was transferred to the Water Fund. Inventory and cash (for future inventory purchases) will be transferred from the Water Fund back to the Central Stores fund in 2008-09.

### **Payroll Service Fund**

This fund had not been used for its intended purpose which was to fund all personnel services and rent personnel to each fund. On the recommendation of City's management and auditors the 2008-09 proposed budget eliminates this fund by transferring cash and related payroll liabilities (Enterprise and Internal Service Funds only) back to funds based on past transfers and actual liabilities.

### **Insurance Reserve Fund**

The proposed budget includes a new insurance reserve fund. This fund has been established in the event that the City is required to pay a penalty for increased claims on its new risk management discounted insurance program. If the penalty is not paid as anticipated the balance will be carried over to future years.

### **Other Projects**

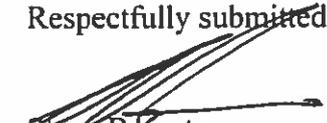
Funds are budgeted to continue work on the LAMP III project as approved by council. Costs (\$638,177) for design and property acquisition have been anticipated. Also budgeted is \$225,000 for the Industrial Park rail spur.

We strongly recommend that this committee continues to meet on an interim basis. I would like the first meeting to be scheduled in November after 2007-08 final numbers are available.

Upon approval of this Budget Committee to invest in software enhancements we will also begin working on our five year model this year. This model becomes increasingly important as we enter even more uncertain economic times.

Your city manager and staff have reviewed each component of this budget proposal. Collectively, we are confident that as proposed, our budget continues to be an excellent investment of our community's tax support.

Respectfully submitted,

  
Steve Brocato

## 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 60 days of the new fiscal 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 estimated that the tax assessed values would increase 3% over 2007-08.

**3-10-XXXX All Other Revenue Lines** - All other lines specifically describe the revenue being received. The City has many 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	\$ 74,198	\$ 5,678	\$ 14,207	\$ 994	\$ 13,738	\$ 108,814
Water Supervisor	Non-Union	56,349	4,311	11,366	2,722	9,821	84,568
Street Supervisor	Non-Union	56,349	4,311	11,366	2,215	13,738	87,978
Equip Op II	OPEU	46,600	3,565	9,399	2,251	13,764	75,579
Equip Op II	OPEU	46,600	3,565	9,399	1,832	13,764	75,160
Equip Op II	OPEU	46,600	3,565	9,399	3,775	13,764	77,103
Spec II W Svc	OPEU	43,430	3,322	8,760	2,098	9,845	67,455
Spec II W Plant	OPEU	44,948	3,439	9,066	2,170	9,845	69,468
Spec II E Maint	OPEU	43,430	3,322	8,760	3,519	4,936	63,967
Spec II WW Plant	OPEU	43,430	3,322	8,760	1,708	13,764	70,984
Spec II WW Coll	OPEU	43,430	3,322	8,760	1,708	9,844	67,064
Equip Op I	OPEU	41,845	3,201	8,440	2,022	13,764	69,272
Utility Worker II	OPEU	40,735	3,116	8,216	1,968	13,764	67,799
Utility Worker II	OPEU	39,075	2,989	7,881	1,536	9,845	61,326
Utility Worker II	OPEU	39,075	2,989	7,483	1,887	13,764	65,198
Utility Worker II	OPEU	39,075	2,989	7,483	1,887	13,764	65,198
Utility Worker II	OPEU	39,075	2,989	7,483	1,536	9,845	60,928
		<b>\$ 784,244</b>	<b>\$ 59,995</b>	<b>\$ 156,228</b>	<b>\$ 35,828</b>	<b>\$ 201,569</b>	<b>\$ 1,237,861</b>

## GENERAL LINE ITEM DEFINITIONS

Fund	Department	Account	2008-09 Amount
101	101	5100112	\$ 12,500
101	104	5100101	12,761
101	105	5100101	22,500
101	106	5100101	7,500
101	111	5100101	1,600
101	113	5100101	5,500
101	114	5100101	3,500
102	201	5100101	253,613
102	202	5100101	26,000
102	203	5100101	61,822
102	204	5100101	5,940
102	205	5100101	28,446
102	209	5100101	4,950
102	225	5100101	24,750
104	401	5100101	458,117
104	402	5100101	180,075
105	501	5100101	235,183
105	502	5100101	23,699
			\$ 1,368,456

The following employer costs are itemized in the budget:

- ◆ **5-10-0115 Social Security** The rate for all City employees is 7.65% of gross wages. If an employee pays a portion of their health/dental insurance premium, that payment is deducted from the salary paid before social security taxes are calculated.
- ◆ **5-10-0116 Public Employees Retirement System** For most employees, the rate is budgeted at 20.17% of gross pay (6% employee pick-up and 14.17% employer paid). The City has twenty employees who are members of the OPSRP system and that rate is 13.15% plus 6%, unless they are public safety employees, then we pay 16.42% plus 6%. The rates will change for 2009-10.
- ◆ **5-10-0117 Workers' Compensation Insurance** Depending on the job position, the City's costs ranges between \$0.17 to \$8.10 per \$100 of payroll.
- ◆ **5-10-0118 Health Insurance** This line includes medical, 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. This line also includes a monthly \$30 cell phone reimbursement for a few eligible employees and other allowances such as tools and uniforms when applicable.

## GENERAL LINE ITEM DEFINITIONS

- ◆
- ◆ **5-10-0123 Compensated Absence Accrual** This line represents the change in compensated absence accrual liabilities for full accrual funds only (Enterprise and Internal Service Funds).
- ◆ **5-10-0124 Compensation Sells** – This line will be used if employees sell their leave time (union only).

### 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 Training & Travel** covers the cost to attend seminars and meetings. Tuition costs are included, along with mileage, meals and travel costs for out-of-area meetings. The reimbursement rates are current federal standard mileage rate (currently 50.5¢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.

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

## GENERAL LINE ITEM DEFINITIONS

**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 vehicles including those used for Police, Fire and the Public Works Departments.

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

**5-20-0219 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.

**5-20-0230 Aggregate Insurance** is a component of our current risk based management insurance. The City is only billed for the deductible they use (up to \$18,000) during each fiscal year.

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

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

**5-20-0235 Refunds** this line is for reimbursing amounts paid for fees charged such as 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 (currently 12%) 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.

## GENERAL LINE ITEM DEFINITIONS

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

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

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

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

**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.

## GENERAL LINE ITEM DEFINITIONS

**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.

**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 2006-07.) Personal services and materials/services are used only because these costs reflect the most administrative effort. The costs of administrative functions are divided by the costs of all the direct service functions to come up with a rate of administration. On the next page is the City's calculation for the 2008-09 that was calculated early in this year's budget process.

## GENERAL LINE ITEM DEFINITIONS

### CALCULATION OF INDIRECT RATE FOR 2008-09 BUDGET PROCESS

<b>Administration Functions</b>			
<b>Funds/Departments</b>		<b>Total Personal Services &amp; M/S 2006-07 Expenditures</b>	
Administration	101-101	\$ 1,025,268	
Less Capital Projects Funds		(34,246)	
Less Council Chamber Equipment		(3,285)	
Add City Manager Full Year		64,098	
Less City Attorney Personnel Costs		(85,735)	
Plus City Attorney Contract Costs		25,000	
Less HBC Pass Thru		(44,004)	
Less Dispatch Contract		(268,240)	
<b>Total Administrative Costs</b>		<b>\$ 678,856</b>	

<b>Administration Recipients</b>				
<b>Funds/Departments</b>		<b>2006-07 Expenditures</b>	<b>Low Effort Items Subtracted</b>	<b>Net</b>
HBC	101-101	\$ 44,004		\$ 44,004
Admin Capital Projects	101-101	34,246		34,246
Police	101-102	1,742,785	43,086	1,699,699
Fire	101-103	1,242,850		1,242,850
Cemetery	101-104	111,251	69,632	41,619
Parks	101-105	56,246	15,853	40,393
Airport	101-106	68,656	40,344	28,312
Planning	101-109	82,879		82,879
Hydro Plant	101-111	913		913
Samo Swim	101-113	29,045		29,045
Economic Development	101-114	77,336		77,336
Street Fund - All Dept	102	1,253,685	62,482	1,191,203
Water Fund - All Dept	104	1,893,599	321,047	1,572,552
Wastewater Fund - All Dept	105	918,673	78,557	840,116
Equip and Vehicle	108-801	433,816	120,921	312,895
LID Fund	110-901	129,521	129,521	-
Payroll Service Fund	111-906	69,841		69,841
ire Equipment Reserve Fund	112-121	540,183	540,183	-
Samo Swim	115-151	60,515		60,515
Golf Course	123-231	20,000	20,000	-
Masonic Lodge Rd Trust	126-261	9,320		9,320
Building Dept	127-110	296,264		296,264
Tech Services	128-112	271,068		271,068
Grant Fund - LAMP	160-602	2,373		2,373
Grant Fund - FAA	162-621	605,882		605,882
911 Tax	165-651	53,198	53,198	-
CDBG	166-661	13,567		13,567
<b>Total</b>		<b>\$ 10,061,716</b>	<b>\$ 1,494,824</b>	<b>\$ 8,566,892</b>
<b>Admin as a % of the Total</b>				<b>7.9%</b>

## GENERAL LINE ITEM DEFINITIONS

This 7.9% 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** is a reserve for future expenditures.





City of Baker City 2008-09 Budget		Schedule of Interfund Transfers							
Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation				
Indirect:									
(Expenditure line 5-20-0270)									
102-Street Fund	201-Streets Maintenance			39,191	7.9% of direct personal services and materials & supplies expenditures.				
102-Street Fund	202-Storm Water Maintenance			6,132					
102-Street Fund	203-Preventative Maintenance			36,801					
102-Street Fund	204-Street Lighting			5,425					
102-Street Fund	205-Snow & Ice Control			5,081					
102-Street Fund	209-Street Construction			2,280					
102-Street Fund	226-D Street Project			7,146					
102-Street Fund	227-Resort Street Project			118,500					
104-Water Fund	401-Water Maintenance			85,304					
104-Water Fund	402-Water construction			70,066					
105-Wastewater Fund	501-Wastewater Maintenance			50,265					
105-Wastewater Fund	502-Wastewater construction			19,828					
123-Golf Course Operations	231-Golf Course Operations			7,044					
127-Building Inspections	110-Building Inspections			28,819					
				481,882					
Actual Revenue Budgeted		101-General Fund	100-Revenue	300,000	Amount budgeted for account 3-10-7001 less reserve \$181,882 account 3-10-7002.				
Stores Material:									
(Expenditure line 5-20-0247)									
102-Street Fund	201-Streets Maintenance			30,000	Purchase of inventory from Central Stores				
102-Street Fund	202-Storm Water Maintenance			2,000					
102-Street Fund	203-Preventative Maintenance			7,000					
102-Street Fund	204-Street Lighting			4,000					
102-Street Fund	205-Snow & Ice Control			2,000					
102-Street Fund	209-Street Construction			1,500					
102-Street Fund	226-D Street Project			26,000					
104-Water Fund	401-Water Maintenance			24,000					
104-Water Fund	402-Water construction			205,000					
105-Wastewater Fund	501-Wastewater Maintenance			10,500					
105-Wastewater Fund	502-Wastewater construction			13,000					
				325,000					
Actual Revenue Budgeted		107-Central Stores	100-Revenue	325,000					
Payment to the General Fund in lieu of Franchise Fee:									
(Expenditure line 5-20-0274)									
104-Water Fund	401-Water Maintenance	101-General Fund	100-Revenue	95,244	5% of anticipated revenue amount of \$1,904,887.				
105-Wastewater Fund	501-Wastewater Maintenance	101-General Fund	100-Revenue	47,500	5% of anticipated revenue amount of \$950,000.				
			Total Budgeted	467,744					

City of Baker City 2008-09 Budget Schedule of Interfund Transfers									
Sending Fund	Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation				
<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			650					
101-General Fund	109-Planning Dept			8,500					
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			26,250					
102-Street Fund	202-Storm Water Maintenance			30,000					
102-Street Fund	203-Preventative Maintenance			34,650					
102-Street Fund	204-Street Lighting			1,575					
102-Street Fund	205-Snow & Ice Control			420					
102-Street Fund	209-Street Construction			9,000					
102-Street Fund	226-D Street Construction			7,500					
104-Water Fund	401-Water Maintenance			114,618					
104-Water Fund	402-Water construction			106,000					
105-Wastewater Fund	501-Wastewater Maintenance			38,590					
105-Wastewater Fund	502-Wastewater construction			16,000					
108-Equip & Vehicle Fund	801-Equip & Veh Operations			1,000					
123-Golf Course Operations	231-Golf Course Dept			3,421					
127-Building Inspections	110-Building Inspections			500					
174-LAMP III	174-Pathway Park			10,000					
				Total budgeted					
				419,324					
Actual Revenue Budgeted		128-Technical Services	100-Revenue	419,324	Amount budgeted on line for account 3-10-3200				

City of Baker City 2008-09 Budget Schedule of Interfund Transfers	Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation
<b>Equipment &amp; Vehicle Revenue and Expenditures:</b>						
	(Expenditure line S-20-0224)					
101-General Fund	104-Cemetery				740	Equipment and Vehicle usage charge.
101-General Fund	105-Park				3,172	
101-General Fund	106-Airport				1,485	
101-General Fund	113-Samo				1,018	
102-Street Fund	201-Streets Maintenance				124,425	
102-Street Fund	202-Storm Water Maintenance				8,531	
102-Street Fund	203-Preventative Maintenance				38,325	
102-Street Fund	204-Street Lighting				2,268	
102-Street Fund	205-Snow & Ice Control				29,400	
102-Street Fund	209-Street Construction				2,500	
102-Street Fund	226-D Street Project				12,500	
104-Water Fund	401-Water Maintenance				67,926	
104-Water Fund	402-Water Construction				61,511	
105-Wastewater Fund	501-Wastewater Maintenance				68,728	
105-Wastewater Fund	502-Wastewater Construction				12,426	
123-Golf Course Operations	231-Golf Course Maint				2,838	
128-Tech Services	112-Technical Services Fund				24,688	
					462,481	
			108-Equipment & Vehicle Rental	100-Revenue	462,481	Amount budgeted on line for account 3-10-0303

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BUDGET DOCUMENT  
YEAR 2008-2009

HISTORICAL DATA		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2005-2006	2006-2007	2007-2008	2008-2009					
1,950,202	2,300,995	1,907,053	1,804,318	3-01-0101	BEGINNING WORKING CAPITAL	1,804,318	1,804,318	1,804,318
261,050				3-10-0150	QWEST SET ASIDE			89,000
87,551	104,566	80,000		3-10-0200	PRIOR YEARS TAXES			1,250
460	3,523	1,500		3-10-0300	LICENSES			500
719	1,319	500		3-10-0301	LOCAL MERCHANTS PERMIT			1,800
1,570	1,960	900		3-10-0302	SOCIAL GAMES LIC. & FEES			2,200
2,010	2,750	2,200		3-10-0310	VEHICLE IMPOUND FEE			3,000
272				3-10-0400	BICYCLE LICENSES			
2,545	3,234	2,400		3-10-0500	DOG LICENSES			
	150			3-10-0503	PARADE PERMIT FEES			
213	600			3-10-0601	WTR/WASTEWR INSPECTION			
402	490	400		3-10-0614	PERMITS FENCING CITY			400
	2,724	8,750		3-10-0630	DEVELOPMENT REVIEW			2,925
4,222	11,962	7,960		3-10-0701	PLANNING DEPT. FEES			14,320
5,795	5,727	6,000		3-10-0702	DOG RELEASE FEES			5,000
385	360	400		3-10-0705	LIQUOR LIC. APPROVAL FEE			
18,225	18,684	18,000		3-10-0706	LIEN SEARCH FEES			18,000
164	651	50		3-10-0707	FEES-BARKING COLLAR, ETC			300
44,198	33,115	40,000		3-10-0800	FINES/FORFEITURES			50,000
		52,845		3-10-0801	POLICE REVENUE			
532				3-10-0850	POLICE PROPERTY SALES			
2,607	3,625	3,000		3-10-0900	INCIDENTAL SALES			4,000
10				3-10-0901	PUBLIC RECORDS REQUESTS			
5,159	4,823	3,114		3-10-1001	RENT			4,725
205,667	199,426	175,000		3-10-1101	MEDICARE			200,000
24,874	25,308	30,000		3-10-1102	WELFARE			17,000
36,924	44,959	35,000		3-10-1103	MEDICARE/WELFARE			59,000
14,675	11,355	5,000		3-10-1104	SAIF			5,000
76,703	44,238	60,000		3-10-1105	AMBULANCE-MOTOR VEHICLE			41,000
139,432	160,490	190,000		3-10-1106	GENERAL AMBULANCE SERVICE			190,000
				3-10-1108	FIRE TRUCK REVENUE			
40,710	40,179	38,000		3-10-1109	FIRE MED			38,000
10,329		67,000		3-10-1110	FIRE MED 3RD PARTY PYMT			
1,435	2,818	1,200		3-10-1112	AMBULANCE STANDBY DUTY			1,200
97,086	143,208	100,000		3-10-1200	INTEREST			40,000
20,077	19,478	30,000		3-10-1300	OPENING AND CLOSING GRAVE			30,000
369	323	330		3-10-1301	STATE SURCHARGE - BURIAL			300
400				3-10-1400	GIFTS & DONATIONS			
1,434	1,500			3-10-1401	POLICE DON/GRANTS			
18,985	23,907	18,000		3-10-1501	TRANSFER FR MT HOPE TRUST			24,000
11,187	13,879	14,000		3-10-1502	TRANSFER FR J SCHMITZ FND			14,000
	509			3-10-1503	PERPETUAL CARE INTEREST			300
11,363	17,032	16,500		3-10-1600	60% LOT SALES/PERPETUAL C			19,800
				3-10-1601	CITY SVC FEE-MASONIC LDG			3,000
648	760	1,300		3-10-1700	PARKING VIOLATIONS			1,250
18,563	24,692	17,000		3-10-1911	DOWNTOWN E.I.DIST.ASSESSM			20,000
21,000	22,370	20,000		3-10-1921	SPECIAL E.I.D. BUSINESS L			18,000

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BUDGET DOCUMENT  
YEAR 2008-2009

HISTORICAL DATA		ACCT		DESCRIPTION		PROPOSED	APPROVED	ADOPTED
2005-2006	2006-2007	2007-2008						
41,438	46,937	50,000	3-10-2002	GENERATED POWER SALES	60,000	60,000	60,000	60,000
52	65		3-10-2097	FRANCHISE - MATRIX TELE				
819			3-10-2098	ADVANCED FRANCHISE FEES				
17			3-10-2099	INLAND FRANCHISE FEES				
			3-10-2100	SPRINT FRANCHISE FEES				
345,290	314,704	325,000	3-10-2101	FRANCHISE O.T.E.C.	330,000	330,000	330,000	330,000
64,213	72,737	62,000	3-10-2102	FRANCHISE - OWEST	70,000	70,000	70,000	70,000
35,759	39,306	33,000	3-10-2103	FRANCHISE BAKER SANITARY	40,000	40,000	40,000	40,000
59,233	58,825	55,000	3-10-2104	FRANCHISE TCI CABLEVISION	55,000	55,000	55,000	55,000
215,999	223,080	200,000	3-10-2105	FRANCHISE CASCADE NATURAL	230,000	230,000	230,000	230,000
83,784	85,182	84,000	3-10-2106	WATER INLIEU OF FRANCHISE	95,244	95,244	95,244	95,244
39,241	38,664	36,500	3-10-2107	WASTEWATER INLIEU FRANCHS	47,500	47,500	47,500	47,500
3,803	7,200	6,700	3-10-2203	HANGAR RENT	11,000	11,000	11,000	11,000
3,828	3,975	7,000	3-10-2206	GROUND LEASES	6,000	6,000	6,000	6,000
7,945	21,743	10,000	3-10-2207	MISC REVENUE	10,000	10,000	10,000	10,000
1,540	4,295		3-10-2208	AIRPORT FUEL SALES				
2,269		3,000	3-10-2209	AIRPORT GAS TAX	6,000	6,000	6,000	6,000
18,465	18,215	17,260	3-10-2700	STATE CIGARETTE TAX	17,500	17,500	17,500	17,500
106,043	105,801	117,108	3-10-2800	STATE LIQUOR TAX	122,000	122,000	122,000	122,000
75,500	74,472	80,000	3-10-2900	STATE REVENUE SHARING	85,000	85,000	85,000	85,000
	25,000		3-10-3510	SMITH DITCH REIMBURSEMENT				
	911		3-10-3905	BULLET PROOF VEST GRANT				
			3-10-4101	OACP DUI GRANT				
753			3-10-4102	OACP SEATBELT GRANT				
2,750			3-10-4299	SCHOOL DIST FOR SRO				
46,482	41,329	38,538	3-10-4301	USDJ COPS IN SCHOOLS	45,000	45,000	45,000	45,000
14,977			3-10-4303	POL DOMESTIC PREPAREDNESS				
12,679			3-10-4306	NATL NIGHT OUT GRANTS				
1,800			3-10-4311	05 OACP SEAT BELT GRANT				
1,830			3-10-4312	PEDESTRIAN SAFETY GRANT				
1,648			3-10-4313	BICYCLE SAFETY GRANT				
1,080			3-10-4314	FIRE'S EMS FIRST RESP GRT	2,400	2,400	2,400	2,400
	2,462		3-10-4315	LEO ADLER AIRPORT GRANT				
	7,500		3-10-4316	FIREMED GRANT	1,000	1,000	1,000	1,000
	1,000		3-10-4317	LEO ADLER FENCE GRANT	13,750	13,750	13,750	13,750
		6,800	3-10-4351	LEO ADLER AIRPORT GRANT				
		4,000	3-10-4360	LEO ADLER DAY GRANTS				
	124		3-10-4361	ECON SUMMIT DONATIONS	4,000	4,000	4,000	4,000
148			3-10-4363	SHPO GRANT				
500		11,800	3-10-4364	OR ECONOMIC COMM GRANT	20,000	20,000	20,000	20,000
		28,000	3-10-4365	MAYBELLE CLARK DONATION				
		13,000	3-10-5711	TRANS FROM PAYROLL SER				
			3-10-7001	ADMIN SVCS INDIRECT COST	344,070	344,070	344,070	344,070
304,972	297,714	417,950	3-10-7002	ADM SVCS INDIRECT RESERVE	481,882	481,882	481,882	481,882
		117,950	3-10-7101	TRANSIENT ROOM TAX ALLOCA	181,882	181,882	181,882	181,882
			3-10-7102	TRT ADMIN FEE				
			3-10-7103	BCU SERVICES				
			3-10-7104	ECONOMIC DEV SUPPORT	136,000	136,000	136,000	136,000
	28,000	80,000	3-10-7105	SHERIFF/PROPERTY ROOM				
	10,000	10,000	3-10-7106	TRT 25% LESS \$50,000				
		15,000						

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YEAR 2008-2009

--- HISTORICAL DATA ---		ADOPTED		PROPOSED		ADOPTED	
2005-2006	2006-2007	2007-2008	ACCT	DESCRIPTION	APPROVED	ADOPTED	
1,739,040	1,812,239	1,852,078	3-10-9900	CURRENT YEARS TAXES	1,884,198	1,884,198	
6,478,075	6,640,168	6,399,186	TOTAL	DEPT 100 R E V E N U E S	6,659,250	6,659,250	

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 and the unappropriated ending fund balance. A 0.2 FTE Administrative Assistant position was added to assist with recording services, community projects, personnel and other administrative tasks as needed.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAINING AND TRAVEL	9,750	12,000	This amount was increased to pay for additional staff and City Manager training and to pay for the higher cost of travel related to rising fuel costs.
5-20-0204	LOCAL MEETINGS	750	1,000	This includes the cost of all local meetings.
5-20-0206	BUILDING MAINTENANCE	4,500	9,000	Increased for the cost of elevator maintenance.
5-20-0214	LEGAL COSTS	5,000	25,000	Increased to pay for legal services now contracted.
5-20-0219	FINANCE SOFTWARE	14,000	30,000	Increased to pay for software enhancements to develop five year model and improve billing invoices.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	14,560	14,560	Funds are used for dues to the League of Oregon Cities, the Local Government Personnel Institute, the Oregon Municipal Finance Officers' Association and for pertinent newspaper and magazine subscriptions, 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	286,000	Increased to include \$20,000 four year equipment payment per contract. This pays for dispatch services for police, fire, and public works.
5-20-0223	CONTRACTED SERVICES	12,288	15,000	Funds will be used to pay for codification services, 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.

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101-GENERAL FUND  
101-ADMINISTRATIVE SERVICES  
-- HISTORICAL DATA --  
2005-2006

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006		ADOPTE 2007-2008		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTE
E X P E N S E S								
PERSONAL SERVICES								
560	1,050	5-10-0100	CITY COUNCIL PAY			1,050		1,050
48,942	94,000	5-10-0101	CITY MANAGER			96,816		96,816
80,064	62,052	5-10-0102	FINANCE DIRECTOR			68,598		68,598
23,260	63,000	5-10-0103	CITY ATTORNEY					
16,705		5-10-0104	PERSONNEL DIR 0.6 FTE					
	38,796	5-10-0105	EXEC ASSIST/HUMAN RES			53,469		53,469
	39	5-10-0106	ACCOUNTING ASSISTANT					
	28,800	5-10-0107	ADMIN ASSISTANT			32,482		32,482
30,394		5-10-0108	ADMIN ASSIST 0.25 FTE			7,728		7,728
26,179	33,048	5-10-0109	AR SPEC-CASHIER			34,039		34,039
34,003	36,660	5-10-0110	ACCOUNTING TECHNICIAN			37,760		37,760
974		5-10-0111	OFFICE ASSIST 0.12 FTE					
	9,000	5-10-0112	PUBLIC WORKS WAGES			12,500		12,500
146	14,789	5-10-0113	JANITORS			15,129		15,129
662	2,599	5-10-0114	OVERTIME			2,599		2,599
22,125	28,607	5-10-0115	SOCIAL SECURITY			28,049		28,049
69,185	71,637	5-10-0116	PUBLIC EMPLOYEES RETIREME			68,219		68,219
821	1,353	5-10-0117	WORKERS' COMPENSATION INS			1,758		1,758
45,503	70,224	5-10-0118	HEALTH INSURANCE			70,248		70,248
6,998		5-10-0120	UNEMPLOYMENT					
822	1,150	5-10-0122	EMPLOYEE BENEFITS			1,150		1,150
3,802	4,181	5-10-0123	COMPENSATED ABSENCE ACCRL					
665	4,181	5-10-0124	COMPENSATION SELLS			4,181		4,181
	30,167	5-10-0130	NON REP SET ASIDE					
441,369	595,294		TOTAL PERSONAL SERVICES			535,775	535,775	536,762
MATERIALS & SERVICES								
8,339	13,660	5-20-0201	TELEPHONE			12,000		12,000
	8,051	5-20-0202	ELECTRIC POWER			12,500		12,500
5,015	14,035	5-20-0203	TRAINING & TRAVEL			12,000		12,000
761	750	5-20-0204	LOCAL MEETINGS			1,000		1,000
1,421	2,000	5-20-0205	EQUIPMENT MAINTENANCE			2,000		2,000
2,526	4,500	5-20-0206	BUILDING MAINTENANCE			9,000		9,000
		5-20-0207	GROUND MAINTENANCE			3,000		3,000
		5-20-0211	PRNTNG, ADVRTSNG, ELECTIO			2,000		2,000
1,160	1,475	5-20-0212	COPY MACHINE SUPPLIES			6,500		6,500
4,890	6,181	5-20-0213	AUDIT/FINANCIAL CONSULTIN			18,350		18,350
	14,675	5-20-0214	LEGAL COSTS			25,000		25,000
	24,813	5-20-0215	OFFICE SUPPLIES			12,000		12,000
11,131	13,807	5-20-0216	SMITH DITCH SUIT COSTS					
	820	5-20-0219	FINANCE SOFTWARE SERVICES			30,000		30,000
	12,317	5-20-0220	DUES, FEES, SUBSCRIPTIONS			14,560		14,560
15,702	18,385	5-20-0221	COMPUTER CONTRACTED SERV			5,000		5,000
7,750	6,622	5-20-0222	DISPATCH CONTRACT			270,240		286,000
	268,240	5-20-0223	CONTRACTED SERVICES			15,000		15,000
7,552	10,550							

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BUDGET DOCUMENT  
YEAR 2008-2009

101-ADMINISTRATIVE SERVICES  
101-GENERAL FUND  
101-ADMINISTRATIVE SERVICES  
-- HISTORICAL DATA --  
2005-2006

	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
7,528	10,011	5-20-0224	EQUIP MAINT/REPLACE	6,000	6,000	6,000
3,093	44,004	5-20-0225	PERSONNEL RECRUITMENT	35,500	35,500	35,500
	6,191	5-20-0227	HBC PAYMENTS	11,317	11,317	11,317
	300	5-20-0228	INSURANCE	300	300	300
		5-20-0229	SURETY BONDS	1,422	1,422	1,422
		5-20-0230	AGGREGATE INS DEDUCTIBLE	5,000	5,000	5,000
		5-20-0231	VEHICLE FUEL AND MAINT	8,100	8,100	8,100
120	10,139	5-20-0235	REFUNDS	3,000	3,000	3,000
286	2,555	5-20-0238	OPERATING SUPPLIES	800	800	800
372	227	5-20-0244	POSTAGE	7,500	7,500	7,500
6,064	6,596	5-20-0252	HEATING FUEL	2,500	2,500	2,500
4,853	3,178	5-20-0255	TECHNICAL SERVICES	3,000	3,000	3,000
1,101	2,658	5-20-0262	COMMUNITY ACTIVITIES	200	200	200
	168	5-20-0263	TREE CITY USA	10,500	10,500	10,500
6,391	12,889	5-20-0300	EQUIP/FURNITURE-NONCAP			
	11,000	5-20-0311	CITY PROJECT FUND			
96,055	530,363	TOTAL	MATERIALS & SERVICES	545,289	545,289	561,049
CAPITAL OUTLAY						
	15,178	5-40-0300	CITY PROJECT FUND			
	7,618	5-40-0301	COUNCIL CHAMBERS REMODEL	18,685	18,685	18,685
	450	5-40-0311	CARNEGIE REMODEL	20,000	20,000	20,000
		5-40-0407	GRANT MATCH FUND			
		5-40-0408	CITY HALL WINDOWS			
	23,246	TOTAL	CAPITAL OUTLAY	38,685	38,685	38,685
TRANSFERS						
	22,300	5-60-0112	TRANS TO FIRE RESERVE	60,000	60,000	60,000
	10,000	5-60-0160	TRANS TO 160 PATHWAY IRRG			
	7,500	5-60-0162	TRANS TO 162 FAA MATCH	7,500	7,500	7,500
	145,000	5-60-0174	TRANS TO RESORT GRANT FD			
	8,397	5-60-0175	TRANS TO GRANT FUND POL			
	105,000	5-60-0176	TRANS TO ST FUND-D STR	120,000	120,000	120,000
		5-60-0178	TRANS TO GOLF-PARKING LOT	10,000	10,000	10,000
		5-60-0179	TRANS TO TREE CITY FUND	4,500	4,500	4,500
		5-60-0180	TRANS TO INSURANCE RESERV	5,178	5,178	5,178
	298,197	TOTAL	TRANSFERS	207,178	207,178	207,178
CONTINGENCY						
	94,712	5-70-0501	CONTINGENCY	50,000	50,000	75,000
	94,712	TOTAL	CONTINGENCY	50,000	50,000	75,000
UEFB						
	1,232,810	5-90-0701	UNAPPROPRIATED END FB	734,632	734,632	710,987
	1,232,810	TOTAL	UEFB	734,632	734,632	710,987
537,424	1,323,464	TOTAL	EXPENSES	2,111,559	2,111,559	2,129,661

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
- ◆ 0.625 Evidence Technician
- ◆ 1 Public Safety Clerk

Included in the budget is the continuation of the School Resource Officer position. A contract/funding arrangement is in place with the school district paying 50% of the position costs for July 2008 through December 2008 and 75% of the position costs from January 2009 through June 2009 with the City covering the remainder.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAINING AND TRAVEL	10,000	8,000	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. Besides liability costs necessitating continued high level training, the Department of Public Safety Standards and Training also requires a minimum of 84 training hours every three years for certified officers. This year's reduction is based on our ability to conduct more in-house training.
5-20-0204	POLICY DEVELOPMENT	3,570	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.
5-20-0206	BUILDING MAINTENANCE	1,000	25,000	This line is used to assist with maintenance of the Police Department Building and any repair of the proximity card access system. This line also now includes funds to pay for heating/AC, HVAC maintenance, janitorial services, toiletries, and garbage service at the new police building.
5-20-0210	LAUNDRY & CLEANING	8,000	5,000	The department provides uniform and laundry service per the officers' labor agreement and to maintain a professional appearance of all personnel. The reduction is based on a negotiated decrease in cost.
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	1,500	1,500	Contracted services include OSHA mandated officer hearing tests, shredding, radar certification, building and property room alarms, etc

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102-POLICE DEPT

BUDGET DOCUMENT  
YEAR 2008-2009

HISTORICAL DATA		ADOPTE		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTE
2005-2006	2006-2007	2007-2008	2008-2009					
PERSONAL SERVICES								
85,966	58,330	66,041	73,007	5-10-0102	CHIEF OF POLICE	73,007	73,007	73,007
54,099	48,227	58,884	62,591	5-10-0104	LIEUTENANT	62,591	62,591	62,591
125,147	147,162	161,604	171,348	5-10-0106	SERGEANTS 3 FTE	171,348	171,348	171,348
415,794	428,017	508,997	549,915	5-10-0107	PATROL OFFICERS 11 FTE	549,915	549,915	542,190
33,372	35,024	37,080	38,180	5-10-0108	CODE ENFORCE OFF 1 FTE	38,180	38,180	38,180
	13,777	14,744	18,200	5-10-0109	EVIDENCE TECH 0.625 FTE	18,200	18,200	18,200
	10,560	14,744	33,199	5-10-0110	PUBLIC SAFETY CLRK 1 FTE	33,199	33,199	33,199
	2,334	25,000	26,500	5-10-0111	TRAINING OVERTIME	26,500	26,500	26,500
	9,845	7,000	7,000	5-10-0112	HOLIDAY PAY	7,000	7,000	7,000
	46,363	37,500	43,000	5-10-0113	PART TIME POLICE LABOR	43,000	43,000	43,000
	65,047	71,343	81,790	5-10-0114	OVERTIME	81,790	81,790	81,162
	174,535	190,802	218,367	5-10-0115	SOCIAL SECURITY	218,367	218,367	216,713
	30,012	36,058	43,268	5-10-0116	PUBLIC EMPLOYEES RETIREME	43,268	43,268	42,926
	150,788	213,073	207,913	5-10-0117	WORKERS' COMPENSATION INS	207,913	207,913	199,634
	259	300	300	5-10-0118	HEALTH INSURANCE	300	300	300
	10,855	11,064	37,080	5-10-0122	EMPLOYEE BENEFITS	37,080	37,080	37,080
	33,714	36,000	1,000	5-10-0123	COMPENSATED ABSENCE ACCRL	1,000	1,000	1,000
		1,000		5-10-0124	COMPENSATION SELLS			
				5-10-0125	BB TOURNEY OT			
				5-10-0126	COMM POLICING OT			
				5-10-0131	OACP DUI OT/BENEFITS			
				5-10-0132	OACP SEATBELT OT/BENEFITS			
				5-10-0133	05 SEAT BELT GRANT			
				5-10-0134	HMLAND SEC/DOM PREPARE OT			
				5-10-0135	PEDESTRIAN SAFETY GRANT			
				5-10-0136	BICYCLE SAFETY GRANT			4,000
				5-10-0137	SHOP/MISC LABOR			
				5-10-0271	OVERTIME CANINE PROGRAM			
1,277,449	1,264,993	1,491,234	1,612,658	TOTAL	PERSONAL SERVICES	1,612,658	1,612,658	1,598,030
MATERIALS & SERVICES								
6,561	7,565	8,000	11,500	5-20-0201	TELEPHONE	11,500	11,500	11,500
11,692	8,700	10,000	8,000	5-20-0203	TRAINING & TRAVEL	8,000	8,000	8,000
	2,483	3,570	3,570	5-20-0204	POLICY DEVELOPMENT	3,570	3,570	3,570
	1,188	1,450	1,450	5-20-0205	EQUIPMENT MAINTENANCE	1,450	1,450	1,450
100	1,184	1,000	25,000	5-20-0206	BUILDING MAINTENANCE	25,000	25,000	25,000
1,372	6,067	8,000	5,000	5-20-0210	LAUNDRY & CLEANING	5,000	5,000	5,000
1,919	2,291	2,800	2,500	5-20-0211	PRINTING & ADVERTISING	2,500	2,500	2,500
886	1,900	1,500	1,750	5-20-0212	COPY MACHINE EXPENDITURES	1,750	1,750	1,750
3,120	2,919	3,500	3,500	5-20-0215	OFFICE SUPPLIES	3,500	3,500	3,500
16,765	15,056	15,000	12,000	5-20-0216	VEHICLE SUPPLIES	12,000	12,000	8,000
1,368	1,356	1,500	1,500	5-20-0220	DUES, FEES, SUBSCRIPTIONS	1,500	1,500	1,500
253,777	1,196	1,500	1,500	5-20-0223	CONTRACTED SERVICES	1,500	1,500	1,500
30,200	33,687	34,299	33,907	5-20-0228	INSURANCE	33,907	33,907	33,907
			4,261	5-20-0230	AGGREGATE INS DEDUCTIBLE	4,261	4,261	4,261

5-20-0259	UNIFORM REPLACEMENT	8,500	11,500	The department pays to replace uniforms, duty gear, name plates and patches for officers as needed due to normal wear and tear or to provide them for new officers. This year's increase is due to the contractual agreement to pay for each officer belonging to the Baker City Police Association's duty boots (\$200) every other year.
5-20-0271	CANINE PROGRAM	5,010	0	This year the additional costs to the department for the drug canine program for handler compensation, dog food, vet care, annual training and miscellaneous equipment will be paid for by the Small Miscellaneous Grants Fund – Drug Dog Grants.

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101-GENERAL FUND  
102-POLICE DEPT

--- HISTORICAL DATA ---  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
27,864	27,644	5-20-0231	GASOLINE & OIL	40,800	40,800	40,800
11,183	4,300	5-20-0233	RADIO MAINTENANCE			
11,849	9,504	5-20-0239	ANIMAL CONTROL EXPENSE	6,000	6,000	6,000
10,331	9,000	5-20-0245	GENERAL SUPPLIES/EQUIP	10,400	10,400	10,400
1,696	2,000	5-20-0248	COMPUTER REPAIRS	2,500	2,500	2,500
1,738	1,000	5-20-0249	INVESTIGATIONS	1,000	1,000	1,000
107	200	5-20-0250	FILM AND PROCESSING	200	200	200
581	1,000	5-20-0251	TRAFFIC ENFORCEMENT	1,000	1,000	1,000
100	200	5-20-0255	TECHNICAL SERVICES	1,000	1,000	1,000
146		5-20-0256	BICYCLE SAFETY PROGRAM			
9,736	8,500	5-20-0259	UNIFORM REPLACEMENT	11,500	11,500	11,500
9,779	1,000	5-20-0260	DRUG ENFORCEMENT	1,000	1,000	1,000
1,852	2,000	5-20-0261	PROPERTY/EVIDENCE COSTS	2,000	2,000	2,000
643	500	5-20-0262	COMMUNITY POLICING COSTS	500	500	500
1,188		5-20-0263	NATL NIGHT OUT			
2,421		5-20-0264	SUDS GRANT EXPENSES			
11,132		5-20-0265	DOMESTIC PREPARE GRANT			
2,916		5-20-0266	2005 LLEBG			
122	500	5-20-0267	DARE EXPENSES	500	500	500
610		5-20-0268	BULLET PROOF VEST GRANT			
770		5-20-0269	SEATBELT GRANT M&S			
	5,010	5-20-0271	CANINE PROGRAM			
	29,287	5-20-0300	EQUIPMENT PURCHASES			
3,523		5-20-0301	4 COMPUTERS			
423,898	166,465		TOTAL MATERIALS & SERVICES	193,838	193,838	189,838
CAPITAL OUTLAY						
52,540	43,086	5-40-0301	POLICE CAR	30,000	30,000	30,000
		5-40-0304	POLICE BUILDING	415,000	415,000	415,000
		5-40-0305	2 POLICE MOTORCYCLES			
52,540	43,086		TOTAL CAPITAL OUTLAY	445,000	445,000	445,000
CONTINGENCY						
		5-70-0501	CONTINGENCY - POLICE	17,124	17,124	17,124
			TOTAL CONTINGENCY	17,124	17,124	17,124
1,753,887	1,474,544		TOTAL DEPT 102 EXPENSES	2,268,620	2,268,620	2,249,992

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0111	AMBULANCE LABOR OVERTIME	50,000	51,500	The change in this line item is due primarily to rising personnel costs.
5-20-0204	VEHICLE MAINTENANCE	14,000	14,000	Used for maintenance and repair of fire and EMS vehicles
5-20-0205	EQUIPMENT MAINTENANCE	5,500	5,500	Used for maintenance and repair of fire and EMS Equipment, as well as OSHA mandated equipment testing.
5-20-0220	DUES, FEES & SUBSCRIPTIONS	3,500	4,000	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	11,500	12,000	Increase in this fund is due to the need to replace fire hose and small tools in the department.
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.
5-20-0231	GASOLINE AND OIL	12,500	21,660	Gasoline, diesel and oil/fluids for fire and EMS vehicles. Based upon actual prorated requirements for 2007-2008 estimating \$4.00 gal for gasoline and \$5.00 a gallon for diesel.
5-20-0260	EMS SUPPLIES	18,000	17,000	Cost of medication replacement in 2007-08 was estimated to increase due to a policy change at St. Elizabeth that no longer allowed expired medications to be exchanged at no charge. However, St. Elizabeth has still continued to allow the exchange of certain expired medications.

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103-FIRE DEPT

BUDGET DOCUMENT  
YEAR 2008-2009

HISTORICAL DATA		ADOPTED		PROPOSED		APPROVED		ADOPTED	
2005-2006	2006-2007	2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	ADOPTED	ADOPTED
E X P E N S E S									
PERSONAL SERVICES									
163,048	168,070	171,078	5-10-0101	ASSISTANT CHIEFS 3 FTE	187,773	187,773	187,773	187,773	187,773
58,748	65,826	68,460	5-10-0102	FIRE CHIEF	74,197	74,197	74,197	74,197	74,197
131,161	137,370	147,356	5-10-0105	LIEUTENANTS 3 FTE	162,039	162,039	162,039	162,039	162,039
13,980	17,660	25,000	5-10-0106	PAID "VOLONTIERS"	25,000	25,000	25,000	25,000	25,000
263,594	275,792	296,356	5-10-0107	FIREFIGHTERS 6 FTE	308,678	308,678	308,678	308,678	308,678
13,715	13,777	14,744	5-10-0110	PUBLIC SAFETY CLERK					
46,850	44,446	50,000	5-10-0111	AMBULANCE LABOR OT	51,500	51,500	51,500	51,500	51,500
1,109	833	1,000	5-10-0113	PART-TIME LABOR (FIRE)	1,000	1,000	1,000	1,000	1,000
1,117	488	-----	5-10-0114	OVERTIME (FIRE)					
52,676	55,234	59,287	5-10-0115	SOCIAL SECURITY	62,806	62,806	62,806	62,806	62,806
136,937	145,175	161,669	5-10-0116	PUBLIC EMPLOYEES RETIREME	171,411	171,411	171,411	171,411	171,411
19,451	19,310	24,202	5-10-0117	WORKERS' COMPENSATION INS	22,789	22,789	22,789	22,789	22,789
119,116	121,674	141,639	5-10-0118	HEALTH INSURANCE	143,515	143,515	143,515	143,515	143,515
62	15	-----	5-10-0120	UNEMPLOYMENT					
150	300	500	5-10-0122	EMPLOYEE BENEFITS	500	500	500	500	500
8,992	9,508	9,561	5-10-0123	COMPENSATED ABSENCE ACCRL					
7,608	6,201	9,561	5-10-0124	COMPENSATION SELLS	10,300	10,300	10,300	10,300	10,300
1,037,314	1,081,679	1,180,413		TOTAL PERSONAL SERVICES	1,221,508	1,221,508	1,221,508	1,221,508	1,221,508
MATERIALS & SERVICES									
5,562	5,915	6,500	5-20-0201	TELEPHONE	5,700	5,700	5,700	5,700	5,700
13,721	12,163	13,100	5-20-0202	ELECTRIC POWER	13,000	13,000	13,000	13,000	13,000
11,960	11,643	13,000	5-20-0203	TRAINING & TRAVEL	13,000	13,000	13,000	13,000	13,000
13,529	14,331	14,000	5-20-0204	VEHICLE MAINTENANCE	14,000	14,000	14,000	14,000	14,000
3,530	6,983	5,500	5-20-0205	EQUIPMENT MAINTENANCE	5,500	5,500	5,500	5,500	5,500
8,541	7,242	7,500	5-20-0206	BUILDING MAINTENANCE	8,000	8,000	8,000	8,000	8,000
372	6	-----	5-20-0210	LAUNDRY & CLEANING					
462	462	-----	5-20-0211	PRINTNG, ADVRTSNG, ELECTIO					
1,275	1,453	1,400	5-20-0212	COPY MACHINE RENTAL	1,400	1,400	1,400	1,400	1,400
3,470	3,780	3,500	5-20-0214	ARBITRATION, LEGAL FEES	3,000	3,000	3,000	3,000	3,000
102	15	-----	5-20-0215	OFFICE SUPPLIES					
845	3,454	3,500	5-20-0216	VEHICLE SUPPLIES	4,000	4,000	4,000	4,000	4,000
6,393	10,146	11,500	5-20-0220	DUES, FEES, SUBSCRIPTIONS	12,000	12,000	12,000	12,000	12,000
5,528	7,260	8,000	5-20-0221	EQUIPMENT SUPPLIES	8,000	8,000	8,000	8,000	8,000
-----	-----	-----	5-20-0223	CONTRACTED SERVICES					
-----	-----	-----	5-20-0224	EQUIP MAINT/REPLACE					
6,866	14,384	13,917	5-20-0228	INSURANCE	16,030	16,030	16,030	16,030	16,030
12,029	11,870	12,500	5-20-0230	AGGREGATE INS DEDUCTIBLE	2,014	2,014	2,014	2,014	2,014
2,537	1,800	2,500	5-20-0231	GASOLINE & OIL	21,660	21,660	21,660	21,660	21,660
520	1,088	1,500	5-20-0245	GENERAL SUPPLIES	2,500	2,500	2,500	2,500	2,500
1,010	897	1,200	5-20-0248	FIRE PREVENTION SUPPLIES	2,200	2,200	2,200	2,200	2,200
-----	-----	-----	5-20-0252	HEATING FUEL	1,200	1,200	1,200	1,200	1,200
4,801	55	200	5-20-0255	TECHNICAL SERVICES	200	200	200	200	200
13,394	6,263	7,000	5-20-0259	UNIFORM REPLACEMENT	7,500	7,500	7,500	7,500	7,500
-----	-----	-----	5-20-0260	E.M.S. SUPPLIES*	17,000	17,000	17,000	17,000	17,000

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BIJEAN  
101-GENERAL FUND  
103-FIRE DEPT

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
3,067			5-20-0261	AMBULANCE VEHICLE SUPPLIE			
393	92	500	5-20-0262	AMBULANCE TRAVEL	400	400	400
3,106			5-20-0263	E.M.S. TRAINING			
19,605	13,122		5-20-0298	EQUIP/FURNITURE NON-CAP			
	2,416		5-20-0307	FIRST RESPONDER GRANT			
142,156	153,878	145,317		TOTAL MATERIALS & SERVICES	158,804	158,804	158,804
CAPITAL OUTLAY							
	7,295		5-40-0301	FIRE EQUIP/TOOLS - OSHA*			
4,728			5-40-0336	HEART MONITOR			
4,728	7,295			TOTAL CAPITAL OUTLAY			
TRANSFERS							
35,000			5-60-0612	TRANS TO FIRE EQ RESERVE			
35,000				TOTAL TRANSFERS			
CONTINGENCY							
			5-70-0501	OPERATING CONTINGENCY	20,000	20,000	20,000
				TOTAL CONTINGENCY	20,000	20,000	20,000
UEFB							
		25,000	5-90-0702	UEFB - FIRE EQUIP RESERVE			
		25,000		TOTAL UEFB			
1,219,198	1,242,852	1,350,730		TOTAL DEPT 103 EXPENSES	1,400,312	1,400,312	1,400,312



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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	75,000	81,000	These funds are to pay the contractor working at the cemetery. An 8% increase in the contract was negotiated this year.

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BIJEAN  
101-GENERAL FUND  
104-CEMETERY DEPT

-- HISTORICAL DATA --  
2005-2006 2006-2007

ADOPTED  
2007-2008

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONAL SERVICES

ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
240	WAGES	12,154	12,761	12,761
5,012	5-10-0101 CEMETERY/PARK SUPERVISOR			
5,794	5-10-0103 EQUIPMENT OPERATOR II			
221	5-10-0104 SPECIALIST II			
536	5-10-0106 EQUIPMENT OPERATOR I			
137	5-10-0107 UTILITY WORKER			
1,369	5-10-0108 SPECIALIST I			
19	5-10-0109 WAREHOUSEMAN			
21	5-10-0111 PART-TIME LABOR			
346	5-10-0113 OVERTIME			
607	5-10-0114 SOCIAL SECURITY			
1,581	5-10-0115 PUBLIC EMPLOYEES RETIREME			
306	5-10-0116 WORKERS' COMPENSATION INS			
2,039	5-10-0117 HEALTH INSURANCE			
1,659	5-10-0118 COMPENSATED ABSENCE ACCRL			
104	5-10-0123 COMPENSATION SELLS			
119				
119				
12,672	TOTAL PERSONAL SERVICES	12,761	12,761	12,761

MATERIALS & SERVICES

ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
831	TELEPHONE	850	850	850
3,201	5-20-0201 ELECTRIC POWER	3,100	3,100	3,100
1,866	5-20-0202 BUILDING MAINTENANCE	2,000	2,000	2,000
4,206	5-20-0207 GROUND MAINTENANCE	2,000	2,000	2,000
37	5-20-0215 OFFICE SUPPLIES	700	700	700
134	5-20-0220 DUES, FEES, SUBSCRIPTIONS	500	500	500
73,671	5-20-0223 CONTRACTED SERVICES	81,000	81,000	81,000
735	5-20-0224 EQUIP MAINT/REPLACE	1,740	1,740	1,740
2,222	5-20-0228 INSURANCE	1,175	1,175	1,175
224	5-20-0230 AGGREGATE INS DEDUCTIBLE	148	148	148
5	5-20-0238 MISC. TOOLS & SUPPLIES	500	500	500
4	5-20-0240 STATE SURCHARGE	1,000	1,000	1,000
2,746	5-20-0246 VENDOR MATERIAL	3,000	3,000	3,000
1,209	5-20-0247 STORES MATERIAL	1,500	1,500	1,500
3,254	5-20-0252 HEATING FUEL	2,000	2,000	2,000
94,121	5-20-0255 TECHNICAL SERVICES	100,213	100,213	100,213
85,659	TOTAL MATERIALS & SERVICES	105,500	112,974	112,974

CAPITAL OUTLAY

13,468	5-40-0300 CEMETERY IMPROVEMENTS			
13,468	TOTAL CAPITAL OUTLAY			

106,793	TOTAL DEPT 104 EXPENSES	112,974	112,974	112,974
---------	-------------------------	---------	---------	---------

General Fund -101  
Parks Department -105

A contractor waters, mows, trims and generally maintains the parks. The Public Works Administrative Support Specialist 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 the Post Office Square at this time.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	18,000	25,920	These funds are for the contractor for services in spring, summer and fall. An 8% increase was negotiated this year. This line has also been increased by \$6,480 to include anticipated SDC methodology services.
5-40-0300	PARK IMPROVMNTS	0	32,200	The Leo Adler Foundation has given a matching grant for construction of a new wrought iron fence along the river in the Geiser-Pollman Park. Also included is \$4,700 for the maintenance and fog seal of the Leo Adler Memorial Pathway.

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101-GENERAL FUND  
105-PARK DEPT

BUDGET DOCUMENT  
YEAR 2008-2009

HISTORICAL DATA		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2005-2006	2006-2007	2007-2008	2007-2008					
PERSONAL SERVICES								
1,002	42	19,096	19,096	5-10-0101	WAGES	22,500	22,500	22,500
3,212	867			5-10-0103	CEMETERY/PARK SUPERVISOR			
527	2,059			5-10-0104	EQUIPMENT OPERATOR II			
1,230	836			5-10-0106	SPECIALIST II			
5,303	2,862			5-10-0107	EQUIPMENT OPERATOR I			
	63			5-10-0108	UTILITY WORKER			
918	878			5-10-0111	WAREHOUSEMAN			
11				5-10-0113	PART TIME LABOR			
907				5-10-0114	OVERTIME			
2,216	584			5-10-0115	SOCIAL SECURITY			
541	1,388			5-10-0116	PUBLIC EMPLOYEES RETIREME			
2,994	330			5-10-0117	WORKERS' COMPENSATION INS			
159	1,795			5-10-0118	HEALTH INSURANCE			
	187		187	5-10-0123	COMPENSATED ABSENCE ACCRL			
	187		187	5-10-0124	COMPENSATION SELLS			
19,020	12,039	19,470	19,470		TOTAL PERSONAL SERVICES	22,500	22,500	22,500
MATERIALS & SERVICES								
1,728	1,720	2,000	2,000	5-20-0202	ELECTRIC POWER	2,000	2,000	2,000
612	612	1,000	1,000	5-20-0206	BUILDING MAINTENANCE	1,000	1,000	1,000
5,494	6,291	4,500	4,500	5-20-0207	GROUND MAINTENANCE	4,500	4,500	4,500
15,938	15,853	18,000	18,000	5-20-0223	CONTRACTED SERVICES	25,920	25,920	25,920
1,541	973	778	778	5-20-0224	EQUIP MAINT/REPLACE	3,172	3,172	3,172
2,943	289	276	276	5-20-0228	INSURANCE	444	444	444
				5-20-0230	AGGREGATE INS DEDUCTIBLE	56	56	56
12	1,394	500	500	5-20-0238	OPERATING SUPPLIES	500	500	500
1,541	2,247	3,000	3,000	5-20-0246	VENDOR MATERIAL	3,000	3,000	3,000
				5-20-0247	STORES MATERIAL			
184		500	500	5-20-0255	TECHNICAL SERVICES	500	500	500
326	1,446	1,000	1,000	5-20-0266	VANDALISM	1,000	1,000	1,000
31,080	30,825	31,554	31,554		TOTAL MATERIALS & SERVICES	42,092	42,092	42,092
CAPITAL OUTLAY								
	13,383			5-40-0300	PARK IMPROVEMENTS	32,200	32,200	32,200
	13,383				TOTAL CAPITAL OUTLAY	32,200	32,200	32,200
50,100	56,247	51,024	51,024		TOTAL DEPT 105 EXPENSES	96,792	96,792	96,792

General Fund -101  
 Airport Department -106

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

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0206	BUILDING MAINTENANCE	4,000	31,520	The Heilner building hangar door needs to be repaired. The FBO wood hangar door needs a new beam/truss and the Quad hangar needs a new roof.
5-20-0207	GROUND MAINTENANCE	8,800	2,500	The Leo Adler Foundation awarded the City a \$6,800 grant for various projects in 2007-08.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	400	500	These funds are used for license renewals. The increase is due to an additional required license.
5-20-0223	CONTRACTED SERVICES	32,000	44,000	\$32,000 pays for the FBO contract and \$12,000 pays for an infrastructure study.
5-20-0228	INSURANCE	2,500	6,325	Includes insurance for the above ground storage tank, airport liability insurance and insurance for airport equipment and buildings.
5-20-0246	VENDOR MATERIAL	500	4,000	A new sign will be placed at Frontage Road to identify the airport.



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101-GENERAL FUND  
108-OTHER GENERAL

BUDGET DOCUMENT  
YEAR 2008-2009

--- HISTORICAL DATA ---  
2005-2006 2006-2007 ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	2005-2006	2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
900	---	---	---	5-10-0102	COUNCIL MEMBERS	---	---	---
2,252	---	---	---	5-10-0103	SUPERVISOR	---	---	---
3,046	---	---	---	5-10-0104	EQUIPMENT OPERATOR II	---	---	---
700	---	---	---	5-10-0105	WAREHOUSEMAN	---	---	---
573	---	---	---	5-10-0106	SPECIALIST II	---	---	---
309	---	---	---	5-10-0107	EQUIPMENT OPERATOR I	---	---	---
6,689	---	---	---	5-10-0108	UTILITY WORKER	---	---	---
1,933	---	---	---	5-10-0110	PROP ROOM REMODEL LABOR	---	---	---
2,526-	---	---	---	5-10-0111	LABOR COSTS	---	---	---
14,031	---	---	---	5-10-0112	PART-TIME BUILDING CUSTOD	---	---	---
179	---	---	---	5-10-0113	PART TIME LABOR	---	---	---
9	---	---	---	5-10-0114	OVERTIME	---	---	---
2,179	---	---	---	5-10-0115	SOCIAL SECURITY	---	---	---
2,592	---	---	---	5-10-0116	PUBLIC EMPLOYEES RETIREME	---	---	---
1,090	---	---	---	5-10-0117	WORKERS' COMPENSATION INS	---	---	---
3,814	---	---	---	5-10-0118	HEALTH INSURANCE	---	---	---
356	---	---	---	5-10-0123	COMPENSATED ABSENCE ACCRL	---	---	---
9,109-	---	---	---	5-10-0135	LABOR COSTS	---	---	---
29,017	---	---	---	TOTAL	PERSONAL SERVICES	---	---	---

MATERIALS & SERVICES

301	---	---	---	5-20-0201	TELEPHONE	---	---	---
8,556	---	---	---	5-20-0202	ELECTRIC POWER	---	---	---
1,962	---	---	---	5-20-0203	TRAVEL & TRAINING	---	---	---
155	---	---	---	5-20-0204	CITY HALL MAINT.	---	---	---
77	---	---	---	5-20-0205	EQUIPMENT MAINTENANCE	---	---	---
1,503	---	---	---	5-20-0206	BUILDING MAINTENANCE	---	---	---
1,722	---	---	---	5-20-0207	GROUND MAINTENANCE	---	---	---
400	---	---	---	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	---	---	---
15,010	---	---	---	5-20-0213	AUDIT	---	---	---
1,911	---	---	---	5-20-0214	ARBITRATION, LEGAL FEES	---	---	---
323	---	---	---	5-20-0215	OFFICE SUPPLIES	---	---	---
3,220	---	---	---	5-20-0216	SMITH DITCH SUIT COSTS	---	---	---
12,041	---	---	---	5-20-0219	FINANCE SOFTWARE SERVICES	---	---	---
5,018	---	---	---	5-20-0220	DUES, FEES, SUBSCRIPTIONS	---	---	---
36,992	---	---	---	5-20-0222	HBC PAYMENTS	---	---	---
2,027	---	---	---	5-20-0223	CONTRACTED SERVICES	---	---	---
3,036	---	---	---	5-20-0228	INSURANCE	---	---	---
6,066	---	---	---	5-20-0235	REFUNDS	---	---	---
2,112	---	---	---	5-20-0238	OPERATING SUPPLIES	---	---	---
2,719	---	---	---	5-20-0246	VENDOR MATERIAL	---	---	---
140	---	---	---	5-20-0255	TECHNICAL SERVICES	---	---	---
3,439	---	---	---	5-20-0262	COMMUNITY PARTICIPATION*	---	---	---
195	---	---	---	5-20-0263	TREE CITY USA	---	---	---
2,500	---	---	---	5-20-0300	EQUIP/FURNITURE-NONCAP	---	---	---

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BIJEAN  
101-GENERAL FUND  
108-OTHER GENERAL

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006 2006-2007 2007-2008 2008-2009  
-- HISTORICAL DATA -- ADOPTED 2007-2008  
ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

TOTAL MATERIALS & SERVICES

111,425

CAPITAL OUTLAY

21,715  
19,408  
14,200  
12,275  
5-40-0403 MAINT OF CITY ASSETS  
5-40-0405 REMODEL PROPERTY ROOM  
5-40-0407 CEMETARY IRRIGATION REPAI  
5-40-0408 PARK SIDEWALKS

TOTAL CAPITAL OUTLAY

67,598

208,040

TOTAL DEPT 108 EXPENSES

General Fund -101  
 Planning Department -109

Staffing consists of a 1.0 FTE Planning Director, 1.0 FTE Planning Technician, and a new one year only 1.0 FTE Planning Technician Assistant.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAINING AND TRAVEL	1,000	3,000	Travel consists of the cost to send the Planning Director and the Technician to attend the Oregon American Planners Association Conference once a year. The Planning Director is also required to travel to Salem on behalf of the City throughout the year to satisfy state agency requirements.
5-20-0211	PRINTING, ADV, ELECT	750	2,000	This reflects the actual cost incurred by the Planning Department for printing and advertising costs.
5-20-0244	POSTAGE	500	3,000	This reflects the actual postage costs to mail planning notices as required by state law.
5-20-0255	TECHNICAL SERVICES	2,000	8,500	This reflects the actual cost of Technical Services performed for the Planning Department.

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BIJEAN  
101-GENERAL FUND  
109-PLANNING DEPT

BUDGET DOCUMENT  
YEAR 2008-2009

HISTORICAL DATA		ADOPTED		DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2005-2006	2006-2007	2007-2008	2007-2008				
E X P E N S E S							
PERSONAL SERVICES							
32,158	35,164	5-10-0101	PLANNING TECH 1.0 FTE	42,284	42,284	42,284	42,694
1,721	---	5-10-0102	PW DIRECTOR .08 FTE	---	---	---	---
13,805	62,052	5-10-0103	PLANNING DIRECTOR	82,404	82,404	82,404	82,404
2,729	---	5-10-0104	PLANNING TECH ASSISTANCE	25,000	25,000	25,000	25,000
---	---	5-10-0114	OVERTIME	2,000	2,000	2,000	2,000
3,798	7,437	5-10-0115	SOCIAL SECURITY	11,619	11,619	11,619	11,651
8,654	19,608	5-10-0116	PUBLIC EMPLOYEES RETIREME	29,540	29,540	29,540	29,623
207	1,928	5-10-0117	WORKERS' COMPENSATION INS	425	425	425	426
9,573	20,608	5-10-0118	HEALTH INSURANCE	23,585	23,585	23,585	23,585
58	---	5-10-0122	EMPLOYEE BENEFITS	---	---	---	---
622	155	5-10-0123	COMPENSATED ABSENCE ACCRL	200	200	200	200
---	155	5-10-0124	COMPENSATION SELLS	---	---	---	---
73,325	147,107	TOTAL PERSONAL SERVICES		217,057	217,057	217,057	217,583
MATERIALS & SERVICES							
265	200	5-20-0201	TELEPHONE	400	400	400	400
1,256	1,000	5-20-0203	TRAINING & TRAVEL	3,000	3,000	3,000	3,000
---	100	5-20-0205	EQUIPMENT MAINTENANCE	100	100	100	100
1,240	750	5-20-0211	PRINTING, ADVERTISING, ELECTIO	2,000	2,000	2,000	2,000
1,105	1,300	5-20-0212	COPY MACHINE SUPPLIES	1,300	1,300	1,300	1,300
309	750	5-20-0215	OFFICE SUPPLIES	750	750	750	750
482	500	5-20-0220	DUES, FEES, SUBSCRIPTIONS	500	500	500	500
71	---	5-20-0223	CONTRACTED SERVICES	500	500	500	500
---	---	5-20-0228	INSURANCE	329	329	329	329
---	---	5-20-0230	AGGREGATE INS DEDUCTIBLE	41	41	41	41
390	100	5-20-0235	REFUNDS	500	500	500	500
38	500	5-20-0244	POSTAGE	3,000	3,000	3,000	3,000
18	---	5-20-0245	GENERAL SUPPLIES	---	---	---	---
4,102	2,000	5-20-0255	TECHNICAL SERVICES	8,500	8,500	8,500	8,500
190	500	5-20-0300	SMALL EQUIPMENT PURCHASE	1,000	1,000	1,000	1,000
9,466	7,700	TOTAL MATERIALS & SERVICES		21,920	21,920	21,920	21,920
82,791	154,807	TOTAL DEPT 109 EXPENSES		238,977	238,977	238,977	239,503

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 the revenue is credited to the General Fund. The majority of expenditures occur as a result of unexpected breakdowns at the Hydroelectric Plant or for routine maintenance.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0220	DUES, FEES, SUBSCRIPTIONS	100	500	These 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.

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BIJEAN  
101-GENERAL FUND  
111-HYDRO ELECTRIC PLANT DEPT  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES						
454	18	5-10-0101	WAGES	1,432	1,600	1,600
548	39	5-10-0106	SPECIALIST II			
75	4	5-10-0115	SOCIAL SECURITY			
216	12	5-10-0116	PUBLIC EMPLOYEES RETIREME			
43	2	5-10-0117	WORKERS' COMPENSATION INS			
225	8	5-10-0118	HEALTH INSURANCE			
14	1	5-10-0123	COMPENSATED ABSENCE ACCRL	14		
		5-10-0124	COMPENSATION SELLS	14		
		TOTAL	PERSONAL SERVICES	1,460	1,600	1,600

MATERIALS & SERVICES						
175	350	5-20-0206	BUILDING MAINTENANCE	500	500	500
550	243	5-20-0220	DUES, FEES, SUBSCRIPTIONS	100	500	500
65		5-20-0223	CONTRACTED SERVICES	1,000	1,000	1,000
2,841		5-20-0228	INSURANCE		14	14
		5-20-0230	AGGREGATE INS DEDUCTIBLE		2	2
5	236	5-20-0246	VENDOR MATERIAL	400	400	400
		5-20-0255	TECHNICAL SERVICES	200	200	200
		TOTAL	MATERIALS & SERVICES	2,200	2,616	2,616

TOTAL						
5,211	913	3,660	TOTAL DEPT 111	4,216	4,216	4,216

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0206	BUILDING MAINTENANCE	1,500	4,500	Several window seals and one window need to be replaced and the exterior needs repaired in several places.
5-20-0221	EQUIPMENT SUPPLIES	500	500	These funds are for chemicals for pool testing and cleaning supplies.
5-20-0222	SPECIAL CONTRACTED SERVICES	3,500	3,500	Cleaning services are contracted.
5-20-0223	CONTRACTED SERVICES	20,000	18,000	Contracted services covers maintenance with a pool maintenance contractor that specializes in complicated heating and plumbing systems.

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BIJEAN  
101-GENERAL FUND  
113-SAMO SWIM CENTER

BUDGET DOCUMENT  
YEAR 2008-2009

--- HISTORICAL DATA ---  
2005-2006 2006-2007

ADOPTED  
2007-2008

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONAL SERVICES

322	5-10-0101	WAGES	5,150	5,500	5,500	5,500
178	5-10-0103	SUPERVISOR				
20	5-10-0104	EQUIPMENT OPERATOR II				
195	5-10-0106	SPECIALIST II				
62	5-10-0107	EQUIPMENT OPERATOR I				
1,389	5-10-0108	UTILITY WORKER				
170	5-10-0109	SPECIALIST				
72	5-10-0113	PART TIME LABOR				
58	5-10-0114	OVERTIME				
156	5-10-0115	SOCIAL SECURITY				
348	5-10-0116	PUBLIC EMPLOYEES RETIREME				
77	5-10-0117	WORKERS' COMPENSATION INS				
419	5-10-0118	HEALTH INSURANCE				
27	5-10-0123	COMPENSATED ABSENCE ACCRL	50			
	5-10-0124	COMPENSATION SELLS	50			
7,448		TOTAL PERSONAL SERVICES	5,250	5,500	5,500	5,500

MATERIALS & SERVICES

3,519	5-20-0205	EQUIPMENT MAINTENANCE	4,000	4,000	4,000	4,000
599	5-20-0206	BUILDING MAINTENANCE	1,500	4,500	4,500	4,500
803	5-20-0207	GROUND MAINTENANCE	500	500	500	500
287	5-20-0220	DUES, FEES, SUBSCRIPTIONS	300	350	350	350
92	5-20-0221	EQUIPMENT SUPPLIES	500	500	500	500
3,734	5-20-0222	SPECIAL CONTRACTED SERVIC	3,500	3,500	3,500	3,500
13,219	5-20-0223	CONTRACTED SERVICES	20,000	18,000	18,000	18,000
1,377	5-20-0224	EQUIP MAINT/REPLACE	650	1,018	1,018	1,018
2,976	5-20-0228	INSURANCE		2,435	2,435	2,435
	5-20-0230	AGGREGATE INS DEDUCTIBLE		306	306	306
143	5-20-0238	OPERATING SUPPLIES	250	250	250	250
	5-20-0255	TECHNICAL SERVICES	250	250	250	250
2,921	5-20-0263	POOL CHEMICALS	3,500	3,800	3,800	3,800
29,670		TOTAL MATERIALS & SERVICES	34,950	39,409	39,409	39,409

37,118

29,043

40,200 T O T A L D E P T 113 E X P E N S E S

44,909

44,909

General Fund - 101  
Community Development Department - 114

Personnel costs budgeted in this department include the Community Development Director and the Economic Development Manager. Also budgeted here is public works staff of \$3,500 to perform community participation tasks like hanging holiday decorations and closing streets for special events.

The Economic Development Council contributes \$136,000 to reimburse the City for the cost of the Economic Development Manager and the Economic Development Recruitment Contractor.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	26,250	30,000	The Economic Development Recruitment Contractor supported by the Economic Development Council is budgeted in contracted services.
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.

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BIJEAN  
101-GENERAL FUND  
114-COMMUNITY DEVELOPMENT DPT  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	3,480	3,215	5-10-0101	COMMUNITY PART PUBLIC WK	3,500	3,500	3,500
3,629	39,439	62,052	5-10-0110	COMMON DEV DIR 1 FTE	74,197	74,197	74,197
40,752	25,000	25,000	5-10-0111	ECONOMIC DEV MANAGER	67,486	67,486	67,486
21,447			5-10-0112	OFFICE ASSISTANT			
1,045			5-10-0114	OVERTIME			
4,987	3,282	7,020	5-10-0115	SOCIAL SECURITY	10,894	10,894	10,894
14,416	9,227	13,467	5-10-0116	PUBLIC EMPLOYEES RETIREME	28,034	28,034	28,034
379	281	408	5-10-0117	WORKERS' COMPENSATION INS	397	397	397
14,411	6,852	10,099	5-10-0118	HEALTH INSURANCE	9,821	9,821	9,821
240	207	300	5-10-0122	EMPLOYEE BENEFITS	720	720	720
867	525	796	5-10-0123	COMPENSATED ABSENCE ACCRL			
		796	5-10-0124	COMPENSATION SELLS			
102,173	63,293	123,153		TOTAL PERSONAL SERVICES	195,049	195,049	195,049

MATERIALS & SERVICES

1,214	982	1,100	5-20-0201	TELEPHONE	1,100	1,100	1,100
1,648	1,179	8,000	5-20-0203	TRAINING & TRAVEL	8,000	8,000	8,000
87	164	6,500	5-20-0204	LOCAL MEETINGS	6,500	6,500	6,500
	122	100	5-20-0205	EQUIPMENT MAINTENANCE	100	100	100
254	45	500	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500	500	500
2,167	1,516	1,200	5-20-0212	COPY MACHINE SUPPLIES	1,500	1,500	1,500
1,898	537	3,757	5-20-0215	OFFICE SUPPLIES	3,000	3,000	3,000
1,544	1,698	2,000	5-20-0220	DUES, FEES, SUBSCRIPTIONS	2,000	2,000	2,000
271	200	26,250	5-20-0223	CONTRACTED SERVICES	30,000	30,000	30,000
257	641	612	5-20-0228	INSURANCE	244	244	244
			5-20-0230	AGGREGATE INS DEDUCTIBLE	31	31	31
533		400	5-20-0238	OPERATING SUPPLIES	400	400	400
51	140	300	5-20-0244	POSTAGE	300	300	300
3,713	1,075	4,000	5-20-0255	TECHNICAL SERVICES	4,000	4,000	4,000
586	2,541	3,500	5-20-0265	BAKER CITY PROMOTION	3,500	3,500	3,500
50,000			5-20-0266	BAKER CO. ECONOMIC DEV.			
	204	4,000	5-20-0268	LEO ADLER DAY EXPENSES	4,000	4,000	4,000
64,223	11,044	62,219		TOTAL MATERIALS & SERVICES	65,175	65,175	65,175

CAPITAL OUTLAY

3,000	3,000	30,000	5-40-0301	ELKHORN INSTL PLAN	5,000	5,000	5,000
		30,000		TOTAL CAPITAL OUTLAY	5,000	5,000	5,000

TRANSFERS

25,000			5-60-0674	TRANS TO FUND 174			
25,000				TOTAL TRANSFERS			
191,396	77,337	215,372	TOTAL DEPT 114	EXPENSES	265,224	265,224	265,224
6,478,075	6,640,168	6,399,186	TOTAL FUND 101	REVENUES	6,659,250	6,659,250	6,659,250

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BUDGET DOCUMENT  
YEAR 2008-2009

101-GENERAL FUND  
114-COMMUNITY DEVELOPMENT DPT  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
2,933,786	TOTAL PERSONAL SERVICES	3,582,873	3,831,908	3,831,908	3,818,793
1,050,090	TOTAL MATERIALS & SERVICES	1,059,946	1,269,183	1,269,183	1,280,943
124,866	TOTAL CAPITAL OUTLAY	338,005	520,885	520,885	520,885
8,340	TOTAL DEBT SERVICE	8,340	8,340	8,340	8,340
60,000	TOTAL TRANSFERS	57,500	207,178	207,178	207,178
	TOTAL CONTINGENCY	94,712	87,124	87,124	112,124
	TOTAL UEFB	1,257,810	734,632	734,632	710,987
4,177,082	TOTAL FUND 101 EXPENSES	6,399,186	6,659,250	6,659,250	6,659,250

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BIJEAN  
102-STATE TAX STREET FUND  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

-- HISTORICAL DATA --		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2005-2006	2006-2007	2007-2008	2007-2008					
563,814	653,419	736,854	736,854	3-01-0101	BEGINNING WORKING CAPITAL	715,963	715,963	715,963
20,497	24,481	20,000	20,000	3-10-0200	PRIOR YEARS TAXES	21,000	21,000	21,000
480,808	464,620	460,607	460,607	3-10-0300	STATE GAS TAX	450,000	450,000	450,000
4,288	13,754	6,500	6,500	3-10-0900	INCIDENTAL SALES	8,000	8,000	8,000
497	835	500	500	3-10-0901	WEED ABATEMENT	500	500	500
10	---	---	---	3-10-0902	ELM STREET DIRT SALES	---	---	---
23,581	25,542	17,139	17,139	3-10-1200	INTEREST	13,000	13,000	13,000
633	691	691	691	3-10-2001	OREGON ST REIMBURSED POWE	691	691	691
87,258	83,757	86,978	86,978	3-10-2800	SURFACE TRANS PROJECT (S	101,996	101,996	101,996
---	461	200	200	3-10-3700	REFUNDS	200	200	200
---	240,633	580,475	580,475	3-10-3905	STP FUND FOR ELKHORN IP	---	---	---
---	---	---	---	3-10-4313	ODOT GRANTS	---	---	---
---	105,000	50,000	50,000	3-10-5701	TRANS FROM GENERAL FUND	2,000,000	2,000,000	2,000,000
238,171	---	---	---	3-10-5706	TRANSFER FROM EQ FUND 108	120,000	120,000	120,000
---	---	55,000	55,000	3-10-5710	TRANS FROM LID FUND 110	---	---	---
---	---	---	---	3-10-5711	TRANS FROM PAYROLL SERV	41,898	41,898	41,898
407,176	424,315	433,615	433,615	3-10-9900	CURRENT YEARS TAXES	440,972	440,972	440,972
1,826,733	2,037,508	2,448,559	2,448,559	TOTAL	DEPT 100 R E V E N U E S	3,914,220	3,914,220	3,914,220

State Tax Street Fund - 102  
 Maintenance Department - 201

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

Funds set aside in Unappropriated Ending Fund Balance in 2007-08 to fund the D Street project are now appropriated in the State Tax Street Fund's D Street Project Department 226.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONAL SERVICES	250,000	262,501	Increase reflects the increase in labor cost and a continued emphasis on crack filling.
5-20-0246	VENDOR MATERIAL	50,000	20,000	Certain vendor materials will now be purchased from Central Stores which was brought back this year to account for Public Works inventory. Although total materials (5-20-0246 and 5-20-0247) budgeted are the same as last year, it is anticipated that less street surface area will be treated due to the increased cost of petroleum based products and lack of increased funding.
5-20-0247	STORES MATERIAL	0	30,000	Certain vendor materials will now be purchased from Central Stores which was brought back this year to account for Public Works inventory.
5-20-0300	SMALL EQUIPMENT	3,200	2,500	This funding is for various small equipment needs throughout the year.

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102-STATE TAX STREET FUND  
201-STS MAINTENANCE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
PERSONAL SERVICES							
14,814	140	228,593	5-10-0101	WAGES	253,613	253,613	253,613
19,590	20,585		5-10-0102	DIRECTOR OF PUBLIC WORKS			
22,298	16,097		5-10-0103	SUPERVISOR			
1,472	23,895		5-10-0104	EQUIPMENT OPERATOR II			
27,955	878		5-10-0105	WAREHOUSEMAN			
1,576	31,559		5-10-0106	SPECIALIST II			
33,236	606		5-10-0107	EQUIPMENT OPERATOR I			
	33,825		5-10-0108	UTILITY WORKER			
	4,358		5-10-0109	SPECIALIST I			
	5,265		5-10-0111	COMM DEV DIRECTOR .09FTE			
8,434	2,811	8,990	5-10-0113	PART-TIME LABOR	3,000	3,000	3,000
2,501	2,866	3,933	5-10-0114	OVERTIME	1,500	1,500	1,500
10,022	10,936	989	5-10-0115	SOCIAL SECURITY	345	345	345
23,422	28,186	2,607	5-10-0116	PUBLIC EMPLOYEES RETIREME	908	908	908
6,241	4,844	388	5-10-0117	WORKERS' COMPENSATION INS	135	135	135
27,535	29,101		5-10-0118	HEALTH INSURANCE			
	57		5-10-0122	EMPLOYEE BENEFITS	500	500	500
1,734	1,908	2,250	5-10-0123	COMPENSATED ABSENCE ACCRL			
671	2,729	2,250	5-10-0124	COMPENSATION SELLS	2,500	2,500	2,500
202,521	220,709	250,000		TOTAL PERSONAL SERVICES	262,501	262,501	262,501
MATERIALS & SERVICES							
649	972	1,000	5-20-0201	TELEPHONE	1,000	1,000	1,000
296	1,448	1,000	5-20-0203	TRAINING & TRAVEL	1,000	1,000	1,000
953	1,417	2,500	5-20-0205	EQUIPMENT MAINTENANCE	2,500	2,500	2,500
1,027	1,060	1,400	5-20-0210	LAUNDRY & CLEANING	1,400	1,400	1,400
	18	200	5-20-0211	PRINTNG, ADVRTSNG, ELECTIO	200	200	200
85	190	200	5-20-0212	COPY MACHINE SUPPLIES	200	200	200
1,700	1,700	1,700	5-20-0213	AUDIT	1,700	1,700	1,700
49	61	300	5-20-0215	OFFICE SUPPLIES	300	300	300
1,801	745	1,000	5-20-0219	FINANCIAL SOFTWARE MAINT	1,100	1,100	1,100
549	1,130	800	5-20-0220	DUES, FEES, SUBSCRIPTIONS	1,500	1,500	1,500
9,589	10,913	12,000	5-20-0223	CONTRACTED SERVICES	12,000	12,000	12,000
95,873	104,795	118,500	5-20-0224	EQUIP MAINT/REPLACE	124,425	124,425	124,425
5,965	4,859	4,930	5-20-0228	INSURANCE	4,276	4,276	4,276
			5-20-0230	AGGREGATE INS DEDUCTIBLE	537	537	537
1,681	511	2,400	5-20-0238	OPERATING SUPPLIES	2,400	2,400	2,400
15,961	37,683	50,000	5-20-0246	VENDOR MATERIAL	20,000	20,000	20,000
30,597			5-20-0247	STORES MATERIAL	30,000	30,000	30,000
10,247	13,153	25,000	5-20-0255	TECHNICAL SERVICES	26,250	26,250	26,250
		300	5-20-0262	COMMUNITY SERVICE	300	300	300
31,827	34,633	40,497	5-20-0270	ADMN. SERVICES INDIRECT C	39,191	39,191	39,191
2,126	1,481	3,200	5-20-0300	SMALL EQUIPMENT	2,500	2,500	2,500
211,052	216,769	266,927		TOTAL MATERIALS & SERVICES	272,779	272,779	272,779

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BIJEAN  
102-STATE TAX STREET FUND  
201-STS MAINTENANCE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TRANSFERS			5-60-0180	TRANS TO INSURANCE RESERV	527	527	527
				TOTAL TRANSFERS	527	527	527
CONTINGENCY			5-70-0501	OPERATING CONTINGENCY	50,000	50,000	50,000
				TOTAL CONTINGENCY	50,000	50,000	50,000
UEFB			5-90-0701	UEFB FOR D STREET (FM110)			
		200,000	5-90-0702	UEFB	7,533	7,533	7,533
		207,661	5-90-0703	UEFB FOR D STREET (FM101)			
		155,000		TOTAL UEFB	7,533	7,533	7,533
		562,661					
413,573	437,478	1,079,588	TOTAL	DEPT 201 EXPENSES	593,340	593,340	593,340



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's streets. The work is primarily cleaning the system. The State of Oregon may mandate some sort of treatment of storm water runoff which could mean additional costs in future years.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0223	CONTRACTED SERVICES	0	9,100	This line was added to the budget this year for contracted SDC methodology services and GPS rentals prior to purchase. The GPS unit is being used extensively to collect data for the facility plan.
5-10-0255	TECHNICAL SERVICES	12,500	30,000	Technical Services continues to gather field data needed for the storm water facility plan. 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. The plan is anticipated to be completed this budget year.
5-40-0300	FACILITY PLAN	60,000	50,000	
5-40-0302	GPS PURCHASE	0	2,201	This line was added to purchase GPS equipment at the end of the rental period. The purchase is spread between two years and multiple departments.

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BUDGET DOCUMENT

BIJEAN  
102-STATE TAX STREET FUND  
202-STORM WATER MAINTENANCE

YEAR 2008-2009

2005-2006 2006-2007 2007-2008 2008-2009

ADOPTED  
2007-2008

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

2005-2006	2006-2007	2007-2008	2008-2009	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
PERSONAL SERVICES							
167	167	24,234	26,000	5-10-0101 WAGES	26,000	26,000	26,000
4,461	523			5-10-0102 DIRECTOR OF PUBLIC WORKS			
606	2,340			5-10-0103 SUPERVISOR			
1,871	326			5-10-0104 EQUIPMENT OPERATOR II			
3,962	7,021			5-10-0107 EQUIPMENT OPERATOR I			
1,356	2,028			5-10-0108 UTILITY WORKER			
142	2,288			5-10-0109 SPECIALIST I			
				5-10-0113 PART TIME HELP			
		200		5-10-0114 OVERTIME			
950	947	15		5-10-0115 SOCIAL SECURITY			
2,035	2,377	44		5-10-0116 PUBLIC EMPLOYEES RETIREME			
448	585	7		5-10-0117 WORKERS' COMPENSATION INS			
2,938	3,196			5-10-0118 HEALTH INSURANCE			
17				5-10-0122 EMPLOYEE BENEFITS			
162	167	250		5-10-0123 COMPENSATED ABSENCE ACCRL	250	250	250
		250		5-10-0124 COMPENSATION SELLS	250	250	250
19,274	20,080	25,000		TOTAL PERSONAL SERVICES	26,250	26,250	26,250
MATERIALS & SERVICES							
51	160	200		5-20-0210 LAUNDRY & CLEANING	100	100	100
160		160		5-20-0213 AUDIT	160	160	160
				5-20-0223 CONTRACTED SERVICES	9,100	9,100	9,100
6,258	6,485	8,125		5-20-0224 EQUIP MAINT/REPLACE	8,531	8,531	8,531
310	265	253		5-20-0228 INSURANCE	427	427	427
				5-20-0230 AGGREGATE INS DEDUCTIBLE	54	54	54
431	3,407	2,000		5-20-0246 VENDOR MATERIAL	1,000	1,000	1,000
1,246				5-20-0247 STORES MATERIAL	2,000	2,000	2,000
1,156	1,897	12,500		5-20-0255 TECHNICAL SERVICES	30,000	30,000	30,000
2,583	2,782	4,100		5-20-0270 ADMN. SERVICES INDIRECT C	6,132	6,132	6,132
12,196	15,047	27,338		TOTAL MATERIALS & SERVICES	57,504	57,504	57,504
CAPITAL OUTLAY							
		60,000		5-40-0300 STORM WATER FACILITY PN	50,000	50,000	50,000
				5-40-0302 GPS PURCHASE	2,201	2,201	2,201
		60,000		TOTAL CAPITAL OUTLAY	52,201	52,201	52,201
31,470	35,127	112,338		TOTAL DEPT 202 EXPENSES	135,955	135,955	135,955

Street Fund -102  
Preventative Maintenance - 203

The goal of this department is to get the maximum life from our streets by doing fog sealing, chip sealing, and overlays. This department was originally funded by a 5-year street maintenance levy for \$350,000, and now is funded by 18.47% of the permanent tax rate. The city will be the recipient of STP (State Surface Transportation Project) funds of \$101,996, which may be used for both overlay and chip seal projects.

This budget follows the council adopted "2008 Pavement Management Plan."

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONAL SERVICES	45,000	75,000	This line was increased to reflect the resurrection of the chip sealing program which will require additional public works labor.
5-20-0223	CONTRACTED SERVICES	268,000	302,280	This funding is to cover the cost of street overlays, chip seal oil application and other portions of surface treatments done by outside contractors.

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BIJEAN  
102-STATE TAX STREET FUND  
203-STS PREVENTATIVE MAINT

BUDGET DOCUMENT  
YEAR 2008-2009

-- HISTORICAL DATA --  
2005-2006 2006-2007

ADOPTED  
2007-2008

PROPOSED APPROVED ADOPTED

E X P E N S E S

	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
<b>PERSONAL SERVICES</b>						
99	32,196	5-10-0101	WAGES	61,822	61,822	61,822
11,080	---	5-10-0102	DIRECTOR OF PUBLIC WORKS	---	---	---
2,277	---	5-10-0103	SUPERVISOR	---	---	---
2,226	3,454	5-10-0104	EQUIPMENT OPERATOR II	---	---	---
102	5,545	5-10-0105	WAREHOUSEMAN	---	---	---
542	1,668	5-10-0106	SPECIALIST II	---	---	---
889	747	5-10-0107	EQUIPMENT OPERATOR I	---	---	---
5,895	12,722	5-10-0108	UTILITY WORKER	---	---	---
133	795	5-10-0109	SPECIALIST I	---	---	---
3,420	8,643	5-10-0113	PART TIME LABOR	7,000	7,000	7,000
51	537	5-10-0114	OVERTIME	2,500	2,500	2,500
2,019	2,592	5-10-0115	SOCIAL SECURITY	727	727	727
3,387	5,014	5-10-0116	PUBLIC EMPLOYEES RETIREME	1,916	1,916	1,916
875	1,430	5-10-0117	WORKERS' COMPENSATION INS	285	285	285
4,862	6,515	5-10-0118	HEALTH INSURANCE	---	---	---
43	---	5-10-0122	EMPLOYEE BENEFITS	---	---	---
330	440	5-10-0123	COMPENSATED ABSENCE ACCRL	750	750	750
---	---	5-10-0124	COMPENSATION SELLS	---	---	---
38,230	50,635	TOTAL	PERSONAL SERVICES	75,000	75,000	75,000
<b>MATERIALS &amp; SERVICES</b>						
118	64	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500	500	500
955	955	5-20-0213	AUDIT	955	955	955
155,621	235,030	5-20-0223	CONTRACTED SERVICES	302,280	302,280	302,280
19,514	25,951	5-20-0224	EQUIP MAINT/REPLACE	38,325	38,325	38,325
498	854	5-20-0228	INSURANCE	1,222	1,222	1,222
---	---	5-20-0230	AGGREGATE INS DEDUCTIBLE	154	154	154
340	---	5-20-0238	OPERATING SUPPLIES	750	750	750
2,891	19,562	5-20-0246	VENDOR MATERIAL	5,000	5,000	5,000
1,994	---	5-20-0247	STORES MATERIAL	7,000	7,000	7,000
20,198	28,764	5-20-0255	TECHNICAL SERVICES	34,650	34,650	34,650
21,873	31,042	5-20-0270	ADMN. SERVICES INDIRECT C	36,801	36,801	36,801
224,002	342,222	TOTAL	MATERIALS & SERVICES	427,637	427,637	427,637
262,232	392,857	TOTAL	DEPT 203 EXPENSES	502,637	502,637	502,637

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0202	ELECTRIC POWER	50,000	50,000	The cost of power to operate the street 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.
5-20-0246	VENDOR MATERIALS	7,000	3,000	Certain vendor materials will now be purchased from Central Stores which was brought back this year to account for Public Works inventory. Total material costs are reflected in accounts 5-20-0246 and 5-20-0247. This line is to pay for replacing burned out bulbs, photo eyes and reflectors and to replace damaged light poles.
5-20-0247	STORES MATERIAL	0	4,000	Certain vendor materials will now be purchased from Central Stores which was brought back this year to account for Public Works inventory. Total material costs are reflected in accounts 5-20-0246 and 5-20-0247. This line is to pay for replacing burned out bulbs, photo eyes and reflectors and to replace damaged light poles.
5-40-0302	NEW STREET LIGHTS	0	1,500	This line was added to allow installation of new lights as needed.

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BUDGET DOCUMENT  
YEAR 2008-2009  
204-STREET LIGHTING DEPT  
--- HISTORICAL DATA ---  
2005-2006 2006-2007 2007-2008

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
169	4,919	5-10-0101	WAGES	5,940	5,940	5,940
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	---	---	---
---	385	5-10-0113	PART TIME LABOR	---	---	---
---	350	5-10-0114	OVERTIME	---	---	---
276	56	5-10-0115	SOCIAL SECURITY	---	---	---
625	148	5-10-0116	PUBLIC EMPLOYEES RETIREME	---	---	---
137	22	5-10-0117	WORKERS' COMPENSATION INS	---	---	---
464	---	5-10-0118	HEALTH INSURANCE	---	---	---
7	---	5-10-0122	EMPLOYEE BENEFITS	---	---	---
47	60	5-10-0123	COMPENSATED ABSENCE ACCRL	60	60	60
---	60	5-10-0124	COMPENSATION SELLS	---	---	---
5,186	6,000	TOTAL	PERSONAL SERVICES	6,000	6,000	6,000
MATERIALS & SERVICES	41,738	5-20-0202	ELECTRIC POWER	50,000	50,000	50,000
45,073	215	5-20-0213	AUDIT	215	215	215
215	1,500	5-20-0223	CONTRACTED SERVICES	1,500	1,500	1,500
176	2,268	5-20-0224	EQUIP MAINT/REPLACE	2,268	2,268	2,268
1,957	46	5-20-0228	INSURANCE	98	98	98
45	---	5-20-0230	AGGREGATE INS DEDUCTIBLE	12	12	12
---	7,000	5-20-0246	VENDOR MATERIAL	3,000	3,000	3,000
551	---	5-20-0247	STORES MATERIAL	4,000	4,000	4,000
4,859	1,500	5-20-0255	TECHNICAL SERVICES	1,575	1,575	1,575
160	5,825	5-20-0270	ADMN. SERVICES INDIRECT C	5,425	5,425	5,425
5,284	68,354	TOTAL	MATERIALS & SERVICES	68,093	68,093	68,093
58,160	52,476	5-40-0302	NEW STREET LIGHTS	1,500	1,500	1,500
CAPITAL OUTLAY	---	TOTAL	CAPITAL OUTLAY	1,500	1,500	1,500
63,346	74,354	TOTAL	DEPT 204 EXPENSES	75,593	75,593	75,593

Street Fund - 102  
 Snow & Ice Control Department - 205

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

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

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONAL SERVICES	48,000	29,400	During 2007-2008 \$20,000 was added to this line item from Contingency due to an unusually large number of heavy snowfalls. This budget line reflects a year with average snowfall.

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BUDGET DOCUMENT  
YEAR 2008-2009  
102-STATE TAX STREET FUND  
205-SNOW & ICE CONTROL  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
5-10-0101	WAGES	46,209	28,446	28,446	28,446
5-10-0103	SUPERVISOR	---	---	---	---
5-10-0104	EQUIPMENT OPERATOR II	---	---	---	---
5-10-0105	WAREHOUSEMAN	---	---	---	---
5-10-0107	EQUIPMENT OPERATOR I	---	---	---	---
5-10-0108	UTILITY WORKER	---	---	---	---
5-10-0109	SPECIALIST I	---	---	---	---
5-10-0113	PART TIME LABOR	441	---	---	---
5-10-0114	OVERTIME	500	500	500	500
5-10-0115	SOCIAL SECURITY	72	38	38	38
5-10-0116	PUBLIC EMPLOYEES RETIREME	190	101	101	101
5-10-0117	WORKERS' COMPENSATION INS	28	15	15	15
5-10-0118	HEALTH INSURANCE	---	---	---	---
5-10-0123	COMPENSATED ABSENCE ACCRL	280	300	300	300
5-10-0124	COMPENSATION SELLS	280	---	---	---
	TOTAL PERSONAL SERVICES	48,000	29,400	29,400	29,400
MATERIALS & SERVICES					
5-20-0213	AUDIT	160	160	160	160
5-20-0224	EQUIP MAINT/REPLACE	28,000	29,400	29,400	29,400
5-20-0228	INSURANCE	27	479	479	479
5-20-0230	AGGREGATE INS DEDUCTIBLE	---	60	60	60
5-20-0238	OPERATING SUPPLIES	400	400	400	400
5-20-0246	VENDOR MATERIAL	14,000	2,000	2,000	2,000
5-20-0247	STORES MATERIAL	---	2,000	2,000	2,000
5-20-0255	TECHNICAL SERVICES	400	420	420	420
5-20-0270	ADMN. SERVICES INDIRECT C	5,184	5,081	5,081	5,081
	TOTAL MATERIALS & SERVICES	48,171	40,000	40,000	40,000
	TOTAL DEPT 205 EXPENSES	96,171	69,400	69,400	69,400

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	5,000	9,470	This line has been increased to include anticipated SDC methodology services, in addition to the various street construction activities already done by outside contractors.

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102-STATE TAX STREET FUND  
209-STREET CONSTRUCTION  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	4902	5-10-0101	WAGES	4,950	4,950	4,950
359	102	5-10-0103	SUPERVISOR			
959	387	5-10-0104	EQUIPMENT OPERATOR II			
212		5-10-0107	EQUIPMENT OPERATOR I			
1,143	641	5-10-0108	UTILITY WORKER			
144	216	5-10-0113	PART-TIME LABOR			
209	101	5-10-0115	SOCIAL SECURITY			
538	231	5-10-0116	PERS			
138	68	5-10-0117	WORKER'S COMPENSATION INS			
735	272	5-10-0118	HEALTH INSURANCE			
91	17	5-10-0123	COMPENSATED ABSENCE ACCRL	50	50	50
		5-10-0124	COMPENSATION SELLS			
4,528	2,035		TOTAL PERSONAL SERVICES	5,000	5,000	5,000
MATERIALS & SERVICES						
8,670	180	5-20-0223	CONTRACTED SERVICES	9,470	9,470	9,470
2,237	1,017	5-20-0224	EQUIP MAINT/REPLACE	2,500	2,500	2,500
764		5-20-0228	INSURANCE	81	81	81
		5-20-0230	AGGREGATE INS DEDUCTIBLE	10	10	10
	86	5-20-0238	OPERATING SUPPLIES	300	300	300
2,917	1,761	5-20-0246	VENDOR MATERIAL	1,000	1,000	1,000
2,126		5-20-0247	STORES MATERIAL	1,500	1,500	1,500
831	2,370	5-20-0255	TECHNICAL SERVICES	9,000	9,000	9,000
2,009	641	5-20-0270	ADMIN SERVICES INDIRECT C	2,280	2,280	2,280
19,554	6,055		TOTAL MATERIALS & SERVICES	26,141	26,141	26,141
24,082	8,090		TOTAL DEPT 209 EXPENSES	31,141	31,141	31,141

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0626	TRANSFER TO THE EQUIPMENT FUND	24,993	4,300	This is the last payment.

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102-STATE TAX STREET FUND  
217-INDIANA OTIA GRANT COSTS  
-- HISTORICAL DATA --  
2005-2006

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		E X P E N S E S			
		T R A N S F E R S			
24,993	5-60-0626	TRANS TO WTR FD INDIANA	4,300	4,300	4,300
24,993		TOTAL TRANSFERS	4,300	4,300	4,300
24,993		T O T A L D E P T 217 E X P E N S E S	4,300	4,300	4,300

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0626	TRANSFER TO THE EQUIPMENT FUND	37,489	6,450	This is the last payment.

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102-STATE TAX STREET FUND  
220-BIRCH STREET PROJECT  
-- HISTORICAL DATA --  
2005-2006

BUDGET DOCUMENT  
YEAR 2008-2009

	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S						
TRANSFERS						
62,482	37,489	5-60-0626	TRANS TO WTR FUND BIRCH	6,450	6,450	6,450
62,482	37,489		TOTAL TRANSFERS	6,450	6,450	6,450
62,482	37,489		T O T A L D E P T 220 E X P E N S E S	6,450	6,450	6,450

Street Fund – Fund 102  
Elm Street LID – Department 223

This project is complete so this department no longer exists.

Street Fund – Fund 102  
Elkhorn Industrial Park Street Improvement – Department 225

This department was for the construction of the Industrial Park road from the end of 23rd street paving to 17th street. It was funded entirely by a State grant. Work is complete and the balance of the state grant is being transferred to the ODOT "D" Street Project.



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102-STATE TAX STREET FUND  
225-ELKHORN INDUSTRIAL PARK  
--- HISTORICAL DATA  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES  
 19,531 5-10-0101 WAGES 39,206  
 1,451 5-10-0115 SOCIAL SECURITY  
 3,519 5-10-0116 PUBLIC EMPLOYEES RETIREME  
 906 5-10-0117 WORKMEN'S COMPENSATION IN  
 5,012 5-10-0118 HEALTH INSURANCE  
 254 5-10-0123 COMPENSATED ABSENCE ACCR  
 397 5-10-0124 COMPENSATION SELLS  
 397

30,673 40,000 TOTAL PERSONAL SERVICES

MATERIALS & SERVICES  
 64 5-20-0211 PRNTNG, ADVRTSNG, ELECTIO  
 114,567 5-20-0223 CONTRACTED SERVICES  
 15,950 5-20-0224 EQUIP MAINT/REPLACE  
 31,375 5-20-0246 VENDOR MATERIAL  
 29,756 5-20-0255 TECHNICAL SERVICES  
 19,125 5-20-0270 INDIRECT

210,837 540,475 TOTAL MATERIALS & SERVICES

241,510 580,475 T O T A L D E P T 225 E X P E N S E S

Street Fund – Fund 102  
D Street Project – Department 226

This is a new department that was created to track D Street construction expenditures. This project is primarily funded by Oregon Department of Transportation grants. The City's budgeted expenditures represent a portion of the City's grant match.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0221	SPECIAL CONTRACTED SERVICES-ODOT	0	397,800	This line represents the City's grant match transfer to Oregon Department of Transportation for their contracted services.

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102-STATE TAX STREET FUND  
226-D STREET PROJECT  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
---	5-10-0101	WAGES	24,750	24,750	24,750
---	5-10-0115	SOCIAL SECURITY			
---	5-10-0116	PERS			
---	5-10-0117	WORKERS' COMPENSATION			
---	5-10-0118	HEALTH INSURANCE			
---	5-10-0124	COMPENSATION SELLS	250	250	250
		TOTAL PERSONAL SERVICES	25,000	25,000	25,000
MATERIALS & SERVICES					
---	5-20-0221	CONTRACTED SERVICES-ODOT	397,800	397,800	397,800
---	5-20-0224	EQUIP MAINT/REPLACE	12,500	12,500	12,500
---	5-20-0228	INSURANCE	407	407	407
---	5-20-0230	AGGREGATE INS DEDUCTIBLE	51	51	51
---	5-20-0246	VENDOR MATERIAL	19,000	19,000	19,000
---	5-20-0247	STORES MATERIAL	26,000	26,000	26,000
---	5-20-0255	TECHNICAL SERVICES	7,500	7,500	7,500
---	5-20-0270	INDIRECT FEE	7,146	7,146	7,146
		TOTAL MATERIALS & SERVICES	470,404	470,404	470,404
T O T A L D E P T 226 E X P E N S E S			495,404	495,404	495,404

Street Fund – Fund 102  
Resort Street Project – Department 227

This is a new department that was created to track Resort Street improvements. This project will be primarily funded by anticipated Oregon Department of Transportation grants.

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BUDGET DOCUMENT  
YEAR 2008-2009

102-STATE TAX STREET FUND  
227-RESORT STREET PROJECT  
-- HISTORICAL DATA --  
2005-2006 2006-2007

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
	E X P E N S E S				
	MATERIALS & SERVICES				
5-20-0223	CONTRACTED SERVICES		1,881,500	1,881,500	1,881,500
5-20-0270	ADMIN SERVICES INDIRECT		118,500	118,500	118,500
	TOTAL MATERIALS & SERVICES		2,000,000	2,000,000	2,000,000
	TOTAL DEPT 227 EXPENSES		2,000,000	2,000,000	2,000,000
	TOTAL FUND 102 REVENUES	2,448,559	3,914,220	3,914,220	3,914,220
	TOTAL PERSONAL SERVICES	419,000	429,151	429,151	429,151
	TOTAL MATERIALS & SERVICES	1,344,416	3,362,558	3,362,558	3,362,558
	TOTAL CAPITAL OUTLAY	60,000	53,701	53,701	53,701
	TOTAL DEBT SERVICE				
	TOTAL TRANSFERS	62,482	11,277	11,277	11,277
	TOTAL CONTINGENCY	562,661	50,000	50,000	50,000
	TOTAL UEFB		7,533	7,533	7,533
	TOTAL FUND 102 EXPENSES	2,448,559	3,914,220	3,914,220	3,914,220

1,826,733 2,037,508

326,046 334,018

784,787 857,183

62,482 62,482

1,173,315 1,253,683

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104-WATER UTILITY FUND  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
1,451,785	1,400,509	1,255,884	3-01-0101	BEGINNING WORKING CAPITAL	2,015,758	2,015,758	2,015,758
32,966	20,580	15,000	3-10-0200	COLLECTION OF NEW METER S.	16,000	16,000	16,000
13,070	13,000	13,000	3-10-0300	BILLING CHARGE TO SEWER F.	13,000	13,000	13,000
29,140	54,082	20,000	3-10-0400	MAIN CHARGE	15,000	15,000	15,000
29,650	21,924	15,000	3-10-0900	INCIDENTAL SALES	15,000	15,000	15,000
10,050	---	---	3-10-1001	RENT OF CITY PROPERTY	3,000	3,000	3,000
49,457	65,906	52,000	3-10-1200	INCOME FROM INVESTMENT	40,000	40,000	40,000
51,538	---	---	3-10-1908	WTR BRK GRANT BLM2	---	---	---
1,675,686	1,703,645	1,700,000	3-10-3001	COLLECTION OF WATER SALES	1,904,887	1,904,887	1,904,887
---	577	---	3-10-3700	REFUNDS	---	---	---
49,607	---	---	3-10-5702	TRANS FROM CENTRAL STORES	---	---	---
62,482	62,482	62,482	3-10-5705	TRANSFM STREET FUND LOAN	10,750	10,750	10,750
---	---	---	3-10-5711	TRANS FROM PAYROLL SERV	35,123	35,123	35,123
3,455,431	3,342,705	3,133,366	TOTAL	DEPT 100 R E V E N U E S	4,068,518	4,068,518	4,068,518

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 the mountain line replacement.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONAL SERVICES	633,180	653,136	This line reflects several changes. 1.0 FTE was moved from this budget to the Wastewater Fund's budget. Payout at termination was added due to the elimination of the Payroll Service Fund. Continued increases in labor costs are anticipated.
5-20-0203	TRAVEL & TRAINING	8,000	5,000	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	4,000	6,000	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	These funds are used for lab work.
5-20-0223	CONTRACTED SERVICES	25,000	31,300	This line was increased for GPS rental payments prior to purchase. Funds are also used for employee drug tests, commercial driver's license fees, contract engineering, asphalt for patching, water maintenance excavations, and other misc.
5-20-0300	EQUIPMENT PURCHASES	8,000	8,000	These funds are to purchase a computer for the warehouse and other equipment needs.
5-40-0347	YARD IMPROVEMENTS	10,000	7,500	These funds will be used to continue making improvements within the yard.
5-40-0351	GPS PURCHASE	0	6,602	This line was added for the purchase of GPS equipment at the end of the rental period. All rent paid will be applied to the purchase. The purchase is spread over two years and multiple departments.

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BUDGET DOCUMENT  
YEAR 2008-2009

104-WATER UTILITY FUND  
401-WATER UTILITY MAINT DEPT  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
7,425	5-10-0100	COMM DEV DIR .13 FTE			
13	5-10-0101	WAGES	458,117	458,117	458,117
21,033	5-10-0102	DIRECTOR OF PUBLIC WORKS			
41,354	5-10-0103	SUPERVISOR			
39,504	5-10-0104	EQUIPMENT OPERATOR II			
4,070	5-10-0105	DATA PROCESSING CLERK			
73,420	5-10-0106	SPECIALIST II			
22,997	5-10-0107	EQUIPMENT OPERATOR I			
21,635	5-10-0108	UTILITY WORKER			
56,313	5-10-0109	SPECIALIST I			
627	5-10-0110	ADMIN ASSISTANT	23,184	23,184	23,409
27,465	5-10-0111	WAREHOUSEMAN	46,152	46,152	46,600
30,434	5-10-0112	CASHIER	34,039	34,039	34,370
36,840	5-10-0113	PART TIME LABOR			
24,958	5-10-0114	OVERTIME	4,500	4,500	4,500
1,841	5-10-0115	SOCIAL SECURITY	9,285	9,285	9,362
2,725	5-10-0116	PUBLIC EMPLOYEES RETIREME	24,482	24,482	24,684
15,341	5-10-0117	WORKERS' COMPENSATION INS	2,067	2,067	2,081
27,116	5-10-0118	HEALTH INSURANCE	30,013	30,013	30,013
74,471	5-10-0120	UNEMPLOYMENT			
1,661	5-10-0122	EMPLOYEE BENEFITS	6,500	6,500	6,500
8,937	5-10-0123	COMPENSATED ABSENCE ACCRL	6,500	6,500	6,500
77,974	5-10-0124	COMPENSATION SELLS	7,000	7,000	7,000
402	5-10-0126	PAYOUT AT TERMINATION			
4,374					
73					
4,358					
852					
518,435	TOTAL PERSONAL SERVICES		651,839	651,839	653,136
MATERIALS & SERVICES					
3,428	5-20-0201	TELEPHONE	3,500	3,500	3,500
43,348	5-20-0202	ELECTRIC POWER	47,500	47,500	47,500
3,425	5-20-0203	TRAINING & TRAVEL	5,000	5,000	5,000
7,290	5-20-0205	EQUIPMENT MAINTENANCE	6,000	6,000	6,000
6,145	5-20-0206	BUILDING MAINTENANCE	6,000	6,000	6,000
2,025	5-20-0207	GROUND MAINTENANCE	1,500	1,500	1,500
2,329	5-20-0210	LAUNDRY & CLEANING	2,800	2,800	2,800
865	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	1,000	1,000	1,000
1,246	5-20-0212	COPY MACHINE SUPPLIES	1,200	1,200	1,200
3,715	5-20-0213	AUDIT	3,715	3,715	3,715
2,150	5-20-0215	OFFICE SUPPLIES	2,150	2,150	2,150
1,720	5-20-0219	FINANCIAL SOFTWARE MAINT	3,000	3,000	3,000
3,526	5-20-0220	DUES, FEES, SUBSCRIPTIONS	6,000	6,000	6,000
4,174	5-20-0222	SPECIAL CONTRACTED SERVIC	15,000	15,000	15,000
5,122	5-20-0223	CONTRACTED SERVICES	31,300	31,300	31,300
19,998	5-20-0224	EQUIP MAINT/REPLACE	67,791	67,791	67,926
65,505	5-20-0228	INSURANCE	11,490	11,490	11,490
15,979	5-20-0230	AGGREGATE INS DEDUCTIBLE	1,444	1,444	1,444

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BUDGET DOCUMENT  
YEAR 2008-2009

104-WATER UTILITY FUND  
401-WATER UTILITY MAINT DEPT  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
5-20-0235	REFUNDS	3,000	1,500	1,500	1,500
5-20-0238	OPERATING SUPPLIES	7,250	7,250	7,250	7,250
5-20-0244	POSTAGE	21,000	21,000	21,000	21,000
5-20-0246	VENDOR MATERIAL	41,000	17,000	17,000	17,000
5-20-0247	STORES MATERIAL	---	24,000	24,000	24,000
5-20-0252	HEATING FUEL	4,600	5,000	5,000	5,000
5-20-0255	TECHNICAL SERVICES	109,160	114,618	114,618	114,618
5-20-0262	COMMUNITY SERVICE	300	300	300	300
5-20-0263	CHLORINE	9,000	9,900	9,900	9,900
5-20-0270	ADMN. SERVICES INDIRECT C	89,106	85,304	85,304	85,304
5-20-0274	INLIEU OF FRANCHISE FEE	84,000	95,244	95,244	95,244
5-20-0294	BANK CHARGES	3,000	3,000	3,000	3,000
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	591,232	608,506	608,506	608,641
	CAPITAL OUTLAY				
5-40-0342	EQUIP SHED EXPANSION	---	---	---	---
5-40-0343	RESEVIOR EQUIPMENT SHED	13,782	---	---	---
5-40-0344	SNOWMOBILE	6,280	---	---	---
5-40-0345	RELOCATE POWER POLES	6,044	---	---	---
5-40-0346	PIPE STORAGE BLDG	15,000	7,500	7,500	7,500
5-40-0347	YARD IMPROVEMENTS	10,000	6,602	6,602	6,602
5-40-0351	GPS PURCHASE	---	---	---	---
	TOTAL CAPITAL OUTLAY	25,000	14,102	14,102	14,102
	TRANSFERS				
5-60-0101	TRANS TO CENTRAL STORES	---	260,000	260,000	300,000
5-60-0180	TRANS TO INSURANCE RESERV	---	1,110	1,110	1,110
	TOTAL TRANSFERS	---	261,110	261,110	301,110
	CONTINGENCY				
5-70-0501	CONTINGENCY	200,000	200,000	200,000	200,000
	TOTAL CONTINGENCY	200,000	200,000	200,000	200,000
	UEFB				
5-90-0701	UEFB (FUTURE PROJECTS)	844,198	1,375,984	1,375,984	1,334,552
	TOTAL UEFB	844,198	1,375,984	1,375,984	1,334,552
	TOTAL	2,293,610	3,111,541	3,111,541	3,111,541

1,091,637

1,099,282

2,293,610

TOTAL DEPT 401

EXPENSES

3,111,541

3,111,541

3,111,541

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 Supervisor share the supervision of this work.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	150,000	166,741	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, and misc projects as defined in the 2008-2009 Public Works Water Capital Plan and SDC methodology services.
5-20-0246	VENDOR MATERIAL	350,000	145,000	Certain vendor materials will now be purchased from Central Stores (5-20-0247) which was brought back this year to account for Public Works inventory. These funds are for mountain line replacement materials and for other capital improvement projects.
5-20-0246	STORES MATERIAL	0	205,000	Certain vendor materials will now be purchased from Central Stores which was brought back this year to account for Public Works inventory.

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104-WATER UTILITY FUND  
402-WATER UTILITY CONST DEPT  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
120,830	5-10-0101	WAGES	180,075	180,075	180,075
---	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	---	---	---
1,295	5-10-0113	PART TIME LABOR	1,295	1,295	1,295
---	5-10-0114	OVERTIME	---	---	---
99	5-10-0115	SOCIAL SECURITY	160	160	160
261	5-10-0116	PUBLIC EMPLOYEES RETIREME	423	423	423
39	5-10-0117	WORKERS' COMPENSATION INS	63	63	63
---	5-10-0118	HEALTH INSURANCE	---	---	---
---	5-10-0122	EMPLOYEE BENEFITS	---	---	---
1,238	5-10-0123	COMPENSATED ABSENCE ACCRL	800	800	800
1,238	5-10-0124	COMPENSATION SELLS	800	800	800
125,000	TOTAL	PERSONAL SERVICES	183,616	183,616	183,616
MATERIALS & SERVICES					
76,671	5-20-0210	LAUNDRY & CLEANING	700	700	700
---	5-20-0213	AUDIT	1,700	1,700	1,700
150,000	5-20-0223	CONTRACTED SERVICES	166,741	166,741	166,741
31,250	5-20-0224	EQUIP MAINT/REPLACE	61,511	61,511	61,511
1,366	5-20-0228	INSURANCE	3,236	3,236	3,236
---	5-20-0230	AGGREGATE INS DEDUCTIBLE	407	407	407
2,000	5-20-0235	WATER CONST. REFUNDS	2,000	2,000	2,000
1,000	5-20-0238	OPERATING SUPPLIES	1,000	1,000	1,000
350,000	5-20-0246	VENDOR MATERIAL	145,000	145,000	145,000
---	5-20-0247	STORES MATERIAL	205,000	205,000	205,000
10,000	5-20-0250	LAND, RIGHT-OF-WAY, EASEM	10,000	10,000	10,000
100,952	5-20-0255	TECHNICAL SERVICES	106,000	106,000	106,000
65,788	5-20-0270	ADMN. SERVICES INDIRECT C	70,066	70,066	70,066
714,756	TOTAL	MATERIALS & SERVICES	773,361	773,361	773,361
839,756	TOTAL	DEPT 402 EXPENSES	956,977	956,977	956,977
633,224					

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

This loan was paid off in the 2006-2007 fiscal year.

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BUDGET DOCUMENT

YEAR 2008-2009

104-WATER UTILITY FUND  
404-WATER UTILITY DEBT SVC  
-- HISTORICAL DATA --  
2005-2006

ADOPTED  
2007-2008

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

DEBT SERVICE 321,047  
321,047 ----- 5-50-0402 1992 ORE.E.D.D.PRINCIPAL

TOTAL DEBT SERVICE

321,047 T O T A L D E P T 4 0 4 E X P E N S E S

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104-WATER UTILITY FUND  
405-WATERSHED FUEL BRK GRANT  
-- HISTORICAL DATA --  
2005-2006

BUDGET DOCUMENT  
YEAR 2008-2009  
ACCT DESCRIPTION

ADOPTED 2007-2008 PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES					
15,050	-----	5-20-0223	CONTRACTED SERVICES		
15,050			TOTAL MATERIALS & SERVICES		
3,455,431	3,342,705	3,133,366	T O T A L D E P T 405 E X P E N S E S	4,068,518	4,068,518
595,106	625,364	758,180	TOTAL PERSONAL SERVICES	835,455	836,752
1,114,989	921,082	1,305,988	TOTAL MATERIALS & SERVICES	1,381,867	1,382,002
29,816	26,106	25,000	TOTAL CAPITAL OUTLAY	14,102	14,102
321,047	321,047		TOTAL DEBT SERVICE		
		200,000	TOTAL TRANSFERS	261,110	301,110
		844,198	TOTAL CONTINGENCY	200,000	200,000
			TOTAL UEFB	1,375,984	1,334,552
2,060,958	1,893,599	3,133,366	T O T A L F U N D 104 E X P E N S E S	4,068,518	4,068,518

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105-WASTEWATER UTILITY FUND  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
399,965	496,460	526,218	3-01-0101	BEGINNING WORKING CAPITAL	202,607	202,607	202,607
41,296	65,799	28,000	3-10-0200	WASTEWATER MAIN CHARGE	10,000	10,000	10,000
19,320	21,917	12,000	3-10-0300	WASTEWATER SERVICE FEES	8,000	8,000	8,000
30,325	33,951	25,000	3-10-0900	INCIDENTAL SALES	30,000	30,000	30,000
6,355	3,782	3,780	3-10-1001	RENT OF PROPERTY	3,780	3,780	3,780
15,632	22,738	17,000	3-10-1200	INTEREST	5,000	5,000	5,000
			3-10-1911	G STREET LID PRINCIPAL	3,400	3,400	3,400
			3-10-2911	G STREET LID INTEREST	4,350	4,350	4,350
784,811	838,599	780,000	3-10-3001	WASTEWATER SERVICE CHARGE	950,000	950,000	950,000
	346		3-10-3700	REFUNDS			
			3-10-5711	TRANS FROM PAYROLL SERV	17,552	17,552	17,552
1,297,704	1,483,592	1,391,998	TOTAL	DEPT 100 REVENUES	1,234,689	1,234,689	1,234,689

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONAL SERVICES	321,000	357,961	This line reflects increased labor cost and 1.0 FTE moved from the Water Fund budget.
5-20-0203	TRAVEL & TRAINING	1,000	8,000	This increase is to cover necessary training and continuing education in order to maintain required certifications.
5-20-0211	PRINTING & ADVERTISING	400	200	This is for any advertising required by law such as calls for bids on parts.
5-20-0220	DUES, FEES, SUBSCRIPTIONS	4,000	10,000	This increase is due to added permit requirements. This line covers memberships in wastewater organizations, DEQ permit fees, professional periodicals, property taxes, and certification fees.
5-20-0222	SPECIAL CONTRACTED SERVICE	10,000	12,000	This funding is for all of the required testing of influent, effluent and river. Lab fees are increasing.
5-20-0223	CONTRACTED SERVICES	8,000	10,100	Funding is for work that is done by outside contractors and for GPS rent payments prior to purchase.
5-20-0263	LAGOON CHEMICALS	27,500	30,250	A 10% increase is anticipated for lagoon chemicals.
5-40-0351	GPS PURCHASE	0	2,201	This line was added for the purchase of GPS equipment at the end of the rental period. All rent paid will be applied to the purchase. The purchase is spread over two years and multiple departments.

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

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
5,121		PERSONAL SERVICES	235,183	235,183	235,183
12,325	5-10-0100	COMM DEV DIR			
19,986	5-10-0101	WAGES			
18,027	5-10-0102	DIRECTOR OF PUBLIC WORKS			
18,899	5-10-0103	SUPERVISOR			
38,719	5-10-0104	EQUIPMENT OPERATOR II			
670	5-10-0105	DATA PROCESSING CLERK	21,272	21,272	21,478
21,355	5-10-0106	WASTEWATER SPECIALIST	38,724	38,724	39,100
29,319	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			
193	5-10-0113	PART TIME HELP	2,558	2,558	2,558
267	5-10-0114	OVERTIME	2,000	2,000	2,000
9,449	5-10-0115	SOCIAL SECURITY	5,971	5,971	6,016
12,845	5-10-0116	PUBLIC EMPLOYEES RETIREME	15,348	15,348	15,462
34,661	5-10-0117	WORKERS' COMPENSATION INS	4,635	4,635	4,666
4,952	5-10-0118	HEALTH INSURANCE	15,498	15,498	15,498
37,175	5-10-0122	EMPLOYEE BENEFITS	4,000	4,000	4,000
48	5-10-0123	COMPENSATED ABSENCE ACCRL	2,500	2,500	2,500
2,232	5-10-0124	COMPENSATION SELLS	2,500	2,500	2,500
1,546	5-10-0126	PAYOUT AT TERMINATION	7,000	7,000	7,000
262,668		TOTAL PERSONAL SERVICES	357,189	357,189	357,961
1,854	5-20-0201	TELEPHONE	1,900	1,900	1,900
10,074	5-20-0202	ELECTRIC POWER	15,000	15,000	15,000
2,551	5-20-0203	TRAINING & TRAVEL	8,000	8,000	8,000
2,586	5-20-0205	EQUIPMENT MAINTENANCE	4,000	4,000	4,000
112	5-20-0206	BUILDING MAINTENANCE	1,000	1,000	1,000
1,258	5-20-0210	LAUNDRY & CLEANING	1,250	1,250	1,250
311	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	200	200	200
1,246	5-20-0212	COPY MACHINE SUPPLIES	1,800	1,800	1,800
1,600	5-20-0213	AUDIT	1,600	1,600	1,600
315	5-20-0215	OFFICE SUPPLIES	750	750	750
2,573	5-20-0219	FINANCIAL SOFTWARE MAINT	2,000	2,000	2,000
4,037	5-20-0220	DUES, FEES, SUBSCRIPTIONS	10,000	10,000	10,000
5,141	5-20-0222	SPECIAL CONTRACTED SERVIC	12,000	12,000	12,000
2,617	5-20-0223	CONTRACTED SERVICES	10,100	10,100	10,100
56,785	5-20-0224	EQUIP MAINT/REPLACE	68,580	68,580	68,728
22,034	5-20-0228	INSURANCE	26,594	26,594	26,594
	5-20-0230	AGGREGATE INS DEDUCTIBLE	3,342	3,342	3,342
111	5-20-0235	REFUNDS	1,000	1,000	1,000
1,654	5-20-0238	OPERATING SUPPLIES	3,500	3,500	3,500
4	5-20-0244	POSTAGE	525	525	525
2,620					
234					
2,620					
234					

MATERIALS & SERVICES

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BUDGET DOCUMENT  
YEAR 2008-2009

105-WASTEWATER UTILITY FUND  
501-WASTEWATER MAINT DEPT  
-- HISTORICAL DATA --  
2005-2006 2006-2007

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
4,244	VENDOR MATERIAL	16,000	7,100	7,100	7,100
9,049	5-20-0246 STORES MATERIAL		10,500	10,500	10,500
14,719	5-20-0247 TECHNICAL SERVICES	36,750	38,590	38,590	38,590
13,000	5-20-0255 BILLING CHARGE TO WATER D	13,000	13,000	13,000	13,000
40,535	5-20-0262 LAGOON CHEMICALS	27,500	30,250	30,250	30,250
44,331	5-20-0263 ADMN. SERVICES INDIRECT C	47,786	50,265	50,265	50,265
39,241	5-20-0270 PYMT IN LIEU FRANCHISE	36,500	47,500	47,500	47,500
1,917	5-20-0274 SMALL EQUIPMENT PURCHASES	6,500	6,500	6,500	6,500
308,066	TOTAL MATERIALS & SERVICES	325,470	376,846	376,846	376,994
CAPITAL OUTLAY					
	5-40-0351 GPS PURCHASE		2,201	2,201	2,201
	TOTAL CAPITAL OUTLAY		2,201	2,201	2,201
DEBT SERVICE					
75,178	5-50-0415 POND DR LOAN/WELLS FARGO				
75,178	TOTAL DEBT SERVICE				
TRANSFERS					
	5-60-0180 TRANS TO INSURANCE RESERV		2,165	2,165	2,165
	TOTAL TRANSFERS		2,165	2,165	2,165
CONTINGENCY					
	5-70-0501 OPERATING CONTINGENCY	40,000	40,000	40,000	40,000
	TOTAL CONTINGENCY	40,000	40,000	40,000	40,000
UEFB					
	5-90-0701 UEFB (FUTURE PROJECTS)	55,321	31,468	31,468	30,548
	TOTAL UEFB	55,321	31,468	31,468	30,548
645,912	TOTAL DEPT 501 EXPENSES	741,791	809,869	809,869	809,869

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 2008-09, this department's budget will pay for the solid waste grinder to complete lagoon improvements, manhole sealing, and requested mainline extensions.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of budget and explanation of changes from previous year
5-20-0223	CONTRACTED SERVICES	530,000	167,850	This line includes a proposed pipe lining project as shown in the capital plan and SDC methodology.
5-40-0352	GRINDER	0	154,000	This capital line was added to purchase a solid waste grinder which is needed to complete the head works improvements at the wastewater treatment plant.

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BUDGET DOCUMENT  
YEAR 2008-2009

105-WASTEWATER UTILITY FUND  
502-WASTEWATER CONST DEPT  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
7,969	12,689	5-10-0101	WAGES	23,699	23,699	23,699
2,970	---	5-10-0102	DIRECTOR OF PUBLIC WORKS	---	---	---
10,577	---	5-10-0103	SUPERVISOR	---	---	---
---	---	5-10-0104	EQUIPMENT OPERATOR II	---	---	---
---	---	5-10-0105	WAREHOUSEMAN	---	---	---
---	---	5-10-0106	SPECIALIST II	---	---	---
788	---	5-10-0107	EQUIPMENT OPERATOR I	---	---	---
15,498	---	5-10-0108	UTILITY WORKER	---	---	---
495	---	5-10-0109	SPECIALIST I	---	---	---
209	1,540	5-10-0110	PART TIME LABOR	1,540	1,540	1,540
8	1,175	5-10-0111	OVERTIME	200	200	200
2,911	131	5-10-0112	SOCIAL SECURITY	240	240	240
6,761	346	5-10-0113	PUBLIC EMPLOYEES RETIREME	633	633	633
1,300	51	5-10-0114	WORKERS' COMPENSATION INS	254	254	254
9,896	---	5-10-0115	HEALTH INSURANCE	---	---	---
32	800	5-10-0116	EMPLOYEE BENEFITS	800	800	800
504	159	5-10-0117	COMPENSATED ABSENCE ACCRL	600	600	600
---	159	5-10-0118	COMPENSATION SELLS	600	600	600
60,517	16,050		TOTAL PERSONAL SERVICES	28,566	28,566	28,566

MATERIALS & SERVICES

132	---	5-20-0205	EQUIPMENT MAINTENANCE	350	350	350
165	350	5-20-0210	LAUNDRY & CLEANING	---	---	---
---	---	5-20-0211	PRINTNG, ADVTISNG, ELECTIO	---	---	---
---	255	5-20-0213	AUDIT	255	255	255
6,476	530,000	5-20-0223	CONTRACTED SERVICES	167,850	167,850	167,850
14,109	6,982	5-20-0224	EQUIP MAINT/REPLACE	12,426	12,426	12,426
1,019	424	5-20-0228	INSURANCE	2,127	2,127	2,127
---	---	5-20-0230	AGGREGATE INS DEDUCTIBLE	267	267	267
---	500	5-20-0235	SEWER CONST REFUNDS.	500	500	500
176	100	5-20-0238	OPERATING SUPPLIES	100	100	100
31,552	10,000	5-20-0246	VENDOR MATERIAL	9,551	9,551	9,551
16,943	---	5-20-0247	STORES MATERIAL	13,000	13,000	13,000
7,947	35,000	5-20-0255	TECHNICAL SERVICES	16,000	16,000	16,000
12,664	50,546	5-20-0270	ADMN. SERVICES INDIRECT C	19,828	19,828	19,828
91,438	634,157		TOTAL MATERIALS & SERVICES	242,254	242,254	242,254

CAPITAL OUTLAY

151,955	---	5-40-0352	GRINDER	154,000	154,000	154,000
1,297,704	---		TOTAL CAPITAL OUTLAY	154,000	154,000	154,000
1,449,659	650,207		TOTAL DEPT 502 EXPENSES	424,820	424,820	424,820
1,297,704	1,391,998		TOTAL FUND 105 REVENUES	1,234,689	1,234,689	1,234,689

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BUDGET DOCUMENT

105-WASTEWATER UTILITY FUND  
502-WASTEWATER CONST DEPT  
-- HISTORICAL DATA --

YEAR 2008-2009

2005-2006	2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
323,185	349,401	337,050	TOTAL	PERSONAL SERVICES	385,755	385,755	386,527
399,504	490,717	959,627	TOTAL	MATERIALS & SERVICES	619,100	619,100	619,248
75,178	78,557		TOTAL	CAPITAL OUTLAY	156,201	156,201	156,201
			TOTAL	DEBT SERVICE	2,165	2,165	2,165
		40,000	TOTAL	TRANSFERS	40,000	40,000	40,000
		55,321	TOTAL	CONTINGENCY	31,468	31,468	30,548
			TOTAL	UEFB			
797,867	918,675	1,391,998	TOTAL	FUND 105	1,234,689	1,234,689	1,234,689

E X P E N S E S

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BIJEAN  
106-TRANSIENT ROOM TAX FUND  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006 2006-2007 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

ADOPTED  
2007-2008

HISTORICAL DATA  
2006-2007

R E V E N U E S

10,371			3-01-0101	BEGINNING WORKING CAPITAL		
653	8,441		3-10-1200	INTEREST		
190	672		3-10-3101	CITY PENALTIES/INTEREST		
275,908	839		3-10-3150	CITY ROOM TAX		
24,102	48		3-10-3160	COUNTY ROOM TAX		
13,100			3-10-3161	HALFWAY ROOM TAX		
			3-10-3162	RICHLAND ROOM TAX		
9,164			3-10-3163	SUMPTER ROOM TAX		
521			3-10-3164	UNITY ROOM TAX		

334,078 10,000 T O T A L DEPT 100 R E V E N U E S

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

This department is no longer required.

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BIJEAN  
106-TRANSIENT ROOM TAX FUND  
601-TRANSIENT ROOM TAX

BUDGET DOCUMENT  
YEAR 2008-2009

--- HISTORICAL DATA ---  
2005-2006  
ADOPTED  
2007-2008  
ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES  
238,173 862  
-----  
77  
70,376  
17,088

5-20-0230 BAKER COUNTY UNLIMITED  
5-20-0235 REFUNDS  
5-20-0270 CITY OF BAKER CITY 25%  
5-20-0273 CITY ADMINISTRATION FEE

TOTAL MATERIALS & SERVICES

325,637 939

T O T A L D E P T 6 0 1 E X P E N S E S

325,637 939

T O T A L F U N D 1 0 6 R E V E N U E S

334,078 10,000

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

325,637 939

T O T A L F U N D 1 0 6 E X P E N S E S

325,637 939

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BIJEAN  
107-CENTRAL STORES FUND  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

--- HISTORICAL DATA ---  
2005-2006 2006-2007 ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

2005-2006	2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
198,545	---	---	3-01-0101	BEGINNING WORKING CAPITAL			
207,268	---	---	3-10-0900	INCIDENTAL SALES	325,000	325,000	325,000
45,615	---	---	3-10-3001	SALE OF INVENTORY			
---	---	---	3-10-3003	INVENTORY ADJUSTMENT	260,000	260,000	300,000
---	---	---	3-10-5705	WATER FUND TRANSFER	3,931	3,931	3,931
---	---	---	3-10-5711	TRANS FROM PAYROLL SERV			
360,227			T O T A L D E P T 1 0 0 R E V E N U E S		588,931	588,931	628,931

R E V E N U E S

Central Stores Fund - 107  
Central Stores Department - 701

Based on the recommendation of City's management and auditors the Central Stores Fund will once again be budgeted. The purpose of the Central Stores Fund is to maintain inventory for public works. As the inventory is needed it is sold to each fund at average cost.

In 2006-07 all inventory was transferred to the Water Fund. In 2008-09 inventory and cash (for future inventory purchases) is being transferred from the Water Fund back to the Central Stores Fund.

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BUDGET DOCUMENT  
YEAR 2008-2009

107-CENTRAL STORES FUND  
701-CENTRAL STORES FUND  
-- HISTORICAL DATA --  
2005-2006 2006-2007

ADOPTED 2007-2008 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				
29,120	TOTAL PERSONAL SERVICES		325,000	325,000	325,000
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				
1,019	5-20-0246 VENDOR MATERIAL				
114,582	5-20-0247 INVENTORY PURCHASES				
3,335	5-20-0252 HEATING FUEL				
133,029	TOTAL MATERIALS & SERVICES		325,000	325,000	325,000
TRANSFERS					
49,607	5-60-0626 TRANS TO WATER FOR LOAN				
49,607	TOTAL TRANSFERS				
UEFB					
	5-90-0701 UNAPPROPRIATED ENDING FD.		263,931	263,931	303,931
	TOTAL UEFB		263,931	263,931	303,931
211,756	TOTAL DEPT 701 EXPENSES		588,931	588,931	628,931
360,227	TOTAL FUND 107 REVENUES		588,931	588,931	628,931
29,120	TOTAL PERSONAL SERVICES		325,000	325,000	325,000
133,029	TOTAL MATERIALS & SERVICES		325,000	325,000	325,000
	TOTAL CAPITAL OUTLAY				

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BIJEAN  
107-CENTRAL STORES FUND  
701-CENTRAL STORES FUND

-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT

YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

TOTAL DEBT SERVICE  
TOTAL TRANSFERS  
TOTAL CONTINGENCY  
TOTAL UEFB

49,607  
211,756

263,931  
588,931  
263,931  
588,931

TOTAL FUND 107 EXPENSES 303,931 628,931

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 BIJEAN  
 108-EQUIPMENT & VEHICLE FUND  
 100-REVENUE

BUDGET DOCUMENT  
 YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
546,116	389,410	335,000	3-01-0101	BEGINNING WORKING CAPITAL	470,000	470,000	470,000
341,934	348,097	411,105	3-10-0303	EQUIP MAINT/REPL FUNDG	462,037	462,037	462,481
15,285	20,257	10,000	3-10-0900	INCIDENTAL SALES	5,000	5,000	5,000
20,988	18,350	34,000	3-10-1200	INTEREST	11,000	11,000	11,000
126,381	50,000	50,000	3-10-5703	TRANS FR 110 LID PAY IND	37,000	37,000	37,000
13,128	4,521	4,521	3-10-5704	TRANS FR 110 LID PAY BIRC	17,500	17,500	17,500
	75,000	30,000	3-10-5705	TRANS FR 110 ELM LID PAY	30,000	30,000	30,000
		4,265	3-10-5706	TRANS FROM 110 G ST. LID			
			3-10-5711	TRANS FROM PAYROLL SERV	6,134	6,134	6,134
1,063,832	905,635	878,891	TOTAL	DEPT 100 REVENUES	1,038,671	1,038,671	1,039,115

## 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. The Equipment & Vehicle Fund receives payments from other public works funds based on a historical percentage (exact usage over a four year period) applied to the payroll costs of each fund. The amount paid by each fund is included in the paying funds Equipment Maintenance/Replacement line 5-20-0224.

Management in conjunction with the City's auditors plan to work on developing a new funding and tracking system during the coming fiscal year.

### Equipment & Vehicle Operations - Department 801

This department pays for maintenance, repairs, insurance and fuel for all of the public works equipment.

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BIJEAN  
108-EQUIPMENT & VEHICLE FUND  
801-EQUIP & VEH OPERATIONS  
-- HISTORICAL DATA --  
2005-2006

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
PERSONAL SERVICES					
49,253	5-10-0103	SHOP SUPERVISOR	56,349	56,349	56,349
112	5-10-0104	EQUIPMENT OPERATOR II			
20	5-10-0105	WAREHOUSEMAN			
39,974	5-10-0106	MECHANIC II	43,680	43,680	44,104
5,471	5-10-0108	UTILITY WORKER			
18	5-10-0109	MECHANIC I			
6,068	5-10-0113	PART TIME HELP	750	750	750
422	5-10-0114	OVERTIME	750	750	750
7,257	5-10-0115	SOCIAL SECURITY	7,767	7,767	7,799
20,475	5-10-0116	PUBLIC EMPLOYEES RETIREME	20,942	20,942	21,028
3,106	5-10-0117	WORKERS' COMPENSATION INS	3,188	3,188	3,201
22,044	5-10-0118	HEALTH INSURANCE	23,583	23,583	23,583
	5-10-0122	EMPLOYEE BENEFITS	600	600	600
1,262	5-10-0123	COMPENSATED ABSENCE ACCRL	4,000	4,000	4,000
	5-10-0124	COMPENSATION SELLS	1,700	1,700	1,700
	5-10-0126	4.5% SET ASIDE FOR RAISES			
	5-10-0130	NON REPRESENTED SET-ASIDE			
149,476		TOTAL PERSONAL SERVICES	163,309	163,309	163,864
MATERIALS & SERVICES					
1,119	5-20-0201	TELEPHONE	1,200	1,200	1,200
4,831	5-20-0202	ELECTRIC POWER	4,800	4,800	4,800
184	5-20-0203	TRAINING & TRAVEL			
	5-20-0204	VEHICLE MAINTENANCE			
	5-20-0205	EQUIPMENT MAINTENANCE			
3,000	5-20-0206	BUILDING MAINTENANCE	3,000	3,000	3,000
600	5-20-0210	LAUNDRY & CLEANING	800	800	800
200	5-20-0212	COPY MACHINE MAINT	200	200	200
850	5-20-0213	AUDIT	850	850	850
250	5-20-0215	OFFICE SUPPLIES	250	250	250
15,000	5-20-0216	VEHICLE SUPPLIES	15,000	15,000	15,000
1,000	5-20-0217	COMPUTER SUPPLIES	1,000	1,000	1,000
750	5-20-0220	DUES, FEES, SUBSCRIPTIONS	750	750	750
24,000	5-20-0221	EQUIPMENT SUPPLIES	25,000	25,000	25,000
29,000	5-20-0223	CONTRACTED SERVICES	11,000	11,000	11,000
5,356	5-20-0224	EQUIP MAINT/REPLACE			
34,126	5-20-0228	INSURANCE			
	5-20-0230	AGGREGATE INS DEDUCTIBLE			
58,000	5-20-0231	GASOLINE & OIL	18,651	18,651	18,651
500	5-20-0233	RADIO MAINTENANCE	2,344	2,344	2,344
4,000	5-20-0238	OPERATING SUPPLIES	80,000	80,000	80,000
9,000	5-20-0243	TIRES AND BATTERIES	500	500	500
4,000	5-20-0252	HEATING FUEL	4,500	4,500	4,500
	5-20-0255	TECHNICAL SERVICES	12,000	12,000	12,000
3,000	5-20-0300	SMALL EQUIPMENT	3,000	3,000	3,000
			1,000	1,000	1,000
			3,000	3,000	3,000

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BUDGET DOCUMENT

BIJEAN  
108-EQUIPMENT & VEHICLE FUND  
801-EQUIP & VEH OPERATIONS  
-- HISTORICAL DATA --  
2005-2006

YEAR 2008-2009

	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
	3,000	5-20-0301	TECH SERVICES EQUIP	3,150	3,150	3,150
	202,250		TOTAL MATERIALS & SERVICES	191,995	191,995	191,995
TRANSFERS		5-60-0180	TRANS TO INSURANCE RESERV	1,406	1,406	1,406
			TOTAL TRANSFERS	1,406	1,406	1,406
CONTINGENCY		5-70-0501	CONTINGENCY	200,000	200,000	200,000
			TOTAL CONTINGENCY	200,000	200,000	200,000
UEFB		5-90-0701	UNAPPROPRIATED ENDING FD.	361,961	361,961	361,850
			TOTAL UEFB	361,961	361,961	361,850
323,361	361,807	TOTAL	EXPENSES	918,671	918,671	919,115

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-40-0356	HYDRAULIC HAMMER WITH ATTACHMENTS	15,000	15,000	This will replace the old, broken hammer. It was budgeted for last fiscal year but not purchased.
5-40-0359	5 YD DUMP TRUCK WITH PLOW	0	105,000	This dump truck will replace the oldest 5 yd dump truck and will be used for hauling material and plowing snow with an underbody scraper.

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BUDGET DOCUMENT  
YEAR 2008-2009

108-EQUIPMENT & VEHICLE FUND  
803-EQUIP & VEH CAP OUTLAY  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		MATERIALS & SERVICES			
6,200		5-20-0302 CURB FORMS			
		5-20-0303 PULL BEHIND MOWER	2,500		
6,200		TOTAL MATERIALS & SERVICES	2,500		
		CAPITAL OUTLAY			
31,814		5-40-0349 2 PICKUPS			
59,999		5-40-0351 580 BACKHOE OR SIMILAR			
14,880		5-40-0352 36" SCANNER			
		5-40-0354 FLAIL MOWER			
8,500		5-40-0355 3/4 TON PICKUP			
23,814		5-40-0356 HYDRAULIC HAMMER W/ATTACH	15,000	15,000	15,000
		5-40-0357 WW TRUCK AND CAMERA			
83,007		5-40-0358 SNOW PLOW ATTACHMENT			
5,600		5-40-0359 5 YD DUMP TRUCK W/PLOW			
		5-40-0360 3/4 TON PICKUP	105,000	105,000	105,000
		5-40-0361 ROUTER			
		5-40-0362 CHIP SPREADER			
106,693		TOTAL CAPITAL OUTLAY	120,000	120,000	120,000
		TRANSFERS			
238,171		5-60-0606 TRANSFER TO STREET FUND			
238,171		TOTAL TRANSFERS			
		CONTINGENCY			
		5-70-0501 OPERATING CONTINGENCY	396,084		
		TOTAL CONTINGENCY	396,084		
351,064		T O T A L D E P T 803 E X P E N S E S	120,000	120,000	120,000
1,063,832		T O T A L F U N D 108 R E V E N U E S	1,038,671	1,038,671	1,039,115
149,476		TOTAL PERSONAL SERVICES	163,309	163,309	163,864
180,085		TOTAL MATERIALS & SERVICES	191,995	191,995	191,995
106,693		TOTAL CAPITAL OUTLAY	120,000	120,000	120,000
238,171		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS	1,406	1,406	1,406
		TOTAL CONTINGENCY	200,000	200,000	200,000
		TOTAL UEFB	361,961	361,961	361,850
674,425		T O T A L F U N D 108 E X P E N S E S	1,038,671	1,038,671	1,039,115

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BIJEAN  
110-LOCAL IMPRVMT DIST REPAYS  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
11,520	30,961	44,000	3-01-0101	BEGINNING WORKING CAPITAL	60,000	60,000	60,000
3,827	5,490	4,000	3-10-1200	INVESTMENT INCOME	15,000	15,000	15,000
87		15,000	3-10-1700	IMPROVEMENT DIST ASSMT.	35,000	35,000	35,000
174			3-10-1701	78/79 PRI DIST 1-P			
313			3-10-1819	PRIN LID '83 DIST 11-P			
51	135		3-10-1826	85/86 PRI.DIST.14-P ST.IM			
1,422	1,226		3-10-1830	PRIN LID '87 DIST 16P			
1,247	629		3-10-1831	PRIN LID '87 ELM ST			
26	13		3-10-1833	PRIN LID '88 HWY 66, POCA			
86	86		3-10-1834	PRIN LID '88 MAIN ST			
78	621		3-10-1835	PRIN LID '89 LVY 3 DIST 3			
764	514		3-10-1901	PRIN LID '90 OVERLAY			
260	260		3-10-1902	PRIN LID '91 "A" ST			
2,956	1,703		3-10-1903	PRIN LID '93 PRIMARY			
2,871	3,169		3-10-1904	PRIN LID '94-95 IMP DIST			
113,778	45,731	50,000	3-10-1905	PRIN LID '96-97 BIRCH IMP			
6,781	3,021	4,521	3-10-1906	PRIN LID '00 "H" ST IMP			
	98,410	30,000	3-10-1907	PRIN LID '02 INDIANA ST			
		4,265	3-10-1908	PRIN LID '04 BIRCH ST			
			3-10-1909	PRIN LID '06 ELM ST			
			3-10-1911	PRIN LID '07 G ST			
			3-10-2701	78/79 INT DIST 1-P			
			3-10-2819	INT LID '83 DIST 11-P			
			3-10-2826	85/86 INT.DIST.14-P ST. I			
			3-10-2830	INT LID '87 DIST 16P			
	10		3-10-2831	INT LID '87 ELM ST			
	2		3-10-2833	INT LID '88 HWY 66, POCAH			
1,507	1,302		3-10-2834	INT LID '88 MAIN ST			
1,273	642		3-10-2835	INT LID '89 DIST 3			
28	39		3-10-2901	INT LID '90 OVERLAY			
95	100		3-10-2902	INT LID '91 "A" ST			
91	29		3-10-2903	INT LID '93 PRIMARY			
236	160		3-10-2904	INT LID '94-95 IMP DIST			
153	133		3-10-2905	INT LID '96-97 BIRCH ST			
1,361	1,001		3-10-2906	INT LID '00 "H" ST IMP			
444	908		3-10-2907	INT LID '02 INDIANA ST			
12,603	6,385		3-10-2908	INT LID '04 BIRCH ST			
6,347	3,325		3-10-2909	INT LID '06 ELM ST			
	5,664						
170,470	211,720	151,786	TOTAL	DEPT 100 R E V E N U E S	110,000	110,000	110,000

Local Improvement District Repays - 110  
 LID Proceed Expenditures - 901

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

Account	Account Name	2007-08 Budget Amount	2008-09 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 including software enhancements.
5-20-0294	BANK CHARGES	0	500	This line includes VISA charges when applicable.

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BIJEAN

110-LOCAL IMPRVMT DIST REPAYS  
901-LID PROCEED EXPENDITURES  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
MATERIALS & SERVICES					
1,000	5-20-0219	SYS 36 SOFTWARE MAINT	1,000	1,000	1,000
	5-20-0223	CONTRACTED SERVICES	500	500	500
	5-20-0294	BANK CHARGES			
1,000		TOTAL MATERIALS & SERVICES	1,500	1,500	1,500
TRANSFERS					
55,000	5-60-0602	TRANS TO STREETS D STREET			
50,000	5-60-0626	TRANS TO EQ FUND INDIANA	37,000	37,000	37,000
4,521	5-60-0627	TRANS TO EQ FUND BIRCH	17,500	17,500	17,500
30,000	5-60-0628	TRANS TO EQ FUND ELM	30,000	30,000	30,000
4,265	5-60-0629	TRANS TO EQ FUND G ST			
143,786		TOTAL TRANSFERS	84,500	84,500	84,500
CONTINGENCY					
7,000	5-70-0501	OPERATING CONTINGENCY			
7,000		TOTAL CONTINGENCY			
UEFB					
	5-90-0701	UNAPPROPRIATED ENDING FD.	24,000	24,000	24,000
		TOTAL UEFB	24,000	24,000	24,000
139,509		T O T A L D E P T 9 0 1 E X P E N S E S	110,000	110,000	110,000
170,470		T O T A L F U N D 1 1 0 R E V E N U E S	110,000	110,000	110,000
TOTAL PERSONAL SERVICES					
1,000		TOTAL MATERIALS & SERVICES	1,500	1,500	1,500
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
143,786		TOTAL TRANSFERS	84,500	84,500	84,500
7,000		TOTAL CONTINGENCY	24,000	24,000	24,000
		TOTAL UEFB			
139,509		T O T A L F U N D 1 1 0 E X P E N S E S	110,000	110,000	110,000

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BIJEAN  
111-PAYROLL SERVICE FUND  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

-- HISTORICAL DATA --  
2005-2006      2006-2007      ADOPTED  
2007-2008      ACCT      DESCRIPTION      PROPOSED      APPROVED      ADOPTED

		R E V E N U E S				
263,553	280,664	300,000	3-01-0101	BEGINNING WORKING CAPITAL	283,404	283,404
1,629			3-10-0900	RETIREE HEALTH CONTRB		
2,234			3-10-1104	SAIF		
14,733	20,032	15,000	3-10-1200	INTEREST ON INVESTMENTS		
30			3-10-2207	MISC REVENUE		
39,804	41,788	46,134	3-10-7002	PAYROLL SERVICE FUND FEE	191,339	191,339
			3-10-7004	COMP ACCRL ASSUMP GOV ACT		
321,983	342,484	361,134	T O T A L D E P T 100 R E V E N U E S		474,743	474,743

Payroll Service - Fund 111  
Payroll Fund Operation – Department 906

This fund has not been used for its intended purpose which was to fund all personnel costs and to rent personnel to each fund. On the recommendation of City's management and auditors the 2008-09 budget eliminates this fund by transferring cash and related payroll liabilities (Enterprise and Internal Service Funds only) back to funds based on past transfers and actual liabilities.

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BIJEAN  
111-PAYROLL SERVICE FUND  
906-PAYROLL SVC FND OPERATION  
-- HISTORICAL DATA --  
2005-2006

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2,092	2,522	5-10-0103	PAYROLLS AT TERMINATION	344,070	344,070	344,070
26,039	9,407	5-10-0104	EXCHANGE TIME	41,898	41,898	41,898
156	18	5-10-0105	VACATION	35,123	35,123	35,123
	30	5-10-0107	HOLIDAYS	19,140	19,140	19,140
940	1,020	5-10-0108	MISC. LEAVE	3,931	3,931	3,931
2,210	994	5-10-0109	SICK LEAVE BONUS PAY	17,552	17,552	17,552
7,988	2,973	5-10-0115	SOCIAL SECURITY	6,134	6,134	6,134
387	734	5-10-0116	PUBLIC EMPLOYEES RETIREME	6,780	6,780	6,780
63-	222	5-10-0117	WORKMEN'S COMPENSATION IN	115	115	115
1,570	51,921	5-10-0118	HEALTH INSURANCE			
		5-10-0122	ACCRUED EMP. BENEFITS			
41,319	69,841	TOTAL	PERSONAL SERVICES	474,743	474,743	474,743
		5-60-0604	TRANS TO GENERAL FUND	344,070	344,070	344,070
		5-60-0606	TRANSFER TO STREET FUND	41,898	41,898	41,898
		5-60-0608	TRANSFER TO WATER FUND	35,123	35,123	35,123
		5-60-0613	TRANSFER TO BUILDING FUND	19,140	19,140	19,140
		5-60-0616	TRANS TO CENTRAL STORES	3,931	3,931	3,931
		5-60-0618	TRANS TO WASTEWATER FUND	17,552	17,552	17,552
		5-60-0619	TRANS TO EQUIPMENT FUND	6,134	6,134	6,134
		5-60-0621	TRANS TO TECH SERVICES	6,780	6,780	6,780
		5-60-0622	TRANS TO CDBG	115	115	115
		TOTAL	TRANSFERS	474,743	474,743	474,743
		5-70-0501	OPERATING CONTINGENCY			
	304,912	TOTAL	CONTINGENCY			
41,319	69,841	TOTAL	PERSONAL SERVICES	474,743	474,743	474,743
321,983	342,484	TOTAL	MATERIALS & SERVICES	474,743	474,743	474,743
41,319	69,841	TOTAL	CAPITAL OUTLAY	474,743	474,743	474,743
		TOTAL	DEBT SERVICE			
	304,912	TOTAL	TRANSFERS	474,743	474,743	474,743
		TOTAL	CONTINGENCY			
		TOTAL	UEFB			
41,319	69,841	TOTAL	PERSONAL SERVICES	474,743	474,743	474,743
		TOTAL	MATERIALS & SERVICES	474,743	474,743	474,743
		TOTAL	CAPITAL OUTLAY	474,743	474,743	474,743
		TOTAL	DEBT SERVICE			
	304,912	TOTAL	TRANSFERS	474,743	474,743	474,743
		TOTAL	CONTINGENCY			
		TOTAL	UEFB			
41,319	69,841	TOTAL	PERSONAL SERVICES	474,743	474,743	474,743

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BUDGET DOCUMENT  
YEAR 2008-2009

112-FIRE EQUIP RESERVE FUND  
100-REVENUE

--- HISTORICAL DATA --- 2005-2006	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
24,972	100,763	3-01-0101	BEGINNING WORKING CAPITAL	3,150	3,150	3,150
30	106,020	3-10-0300	GIFTS, GRANTS & DONATIONS	251,750	251,750	251,750
1,962	4,454	3-10-1200	INTEREST ON INVESTMENTS	1,300	1,300	1,300
38,799	423,700	3-10-1400	GRANTS FM LEO/GIFTS/DONAT	60,000	60,000	60,000
35,000	22,300	3-10-5701	TRANS FROM GENERAL FUND			
100,763	114,810	TOTAL	DEPT 100 R E V E N U E S	316,200	316,200	316,200

Fire Equipment Reserve – Fund 112  
 Fire Reserve – Department 121

This fund accumulates money for future 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
5-40-0305	BURN TRAILER	0	265,000	The Fire Department has applied for and anticipates receiving a \$251,750 grant for the purchase of a burn trailer for training fire fighters. The burn trailer is a reusable fire simulation training device.
5-40-0307	THERMAL IMAGING CAMERA	0	10,000	The thermal imaging camera will be used to replace the current camera which is failing and outdated. The new thermal imaging camera will provide more advanced thermal imaging for the protection of firefighters and the community.

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BUDGET DOCUMENT

BIJEAN  
112-FIRE EQUIP RESERVE FUND  
121-FIRE EQUIP RESERVE FUND  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

ADOPTED  
2007-2008 ACCT DESCRIPTION

PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES					
1,290	5-20-0300	NON-CAP EQUIP (GRANTMATCH)			
1,290		TOTAL MATERIALS & SERVICES			
CAPITAL OUTLAY					
113,520	5-40-0301	FIRE EQUIPMENT			
94,257	5-40-0303	06 AMBULANCE			
445,926	5-40-0304	LADDER TRUCK	265,000	265,000	265,000
	5-40-0305	BURN TRAILER	10,000	10,000	10,000
	5-40-0307	THERMAL IMAGING CAMERA			
113,520		TOTAL CAPITAL OUTLAY	275,000	275,000	275,000
UEFB					
	5-90-0701	UNAPPROPRIATED ENDING FD	41,200	41,200	41,200
		TOTAL UEFB	41,200	41,200	41,200
540,183	TOTAL	DEPT 121 EXPENSES	316,200	316,200	316,200
551,217	TOTAL	FUND 112 REVENUES	316,200	316,200	316,200
540,183		TOTAL PERSONAL SERVICES			
1,290		TOTAL MATERIALS & SERVICES	275,000	275,000	275,000
113,520		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY	41,200	41,200	41,200
		TOTAL UEFB			
540,183	TOTAL	FUND 112 EXPENSES	316,200	316,200	316,200

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BIJEAN  
113-ONE HUNDRED YEAR TRUST  
100-REVENUE  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009  
DESCRIPTION

ADOPTED 2007-2008 ACCT PROPOSED APPROVED ADOPTED

R E V E N U E S

2,247 93	2,340	2,445 95	3-01-0101 BEGINNING WORKING CAPITAL	2,560 60	2,560 60	2,560 60
2,340	2,460	2,540	3-10-1200 INTEREST	2,620	2,620	2,620
			T O T A L D E P T 100 R E V E N U E S			

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-90-0701	UNAPPROPRIATED ENDING FUND BALANCE	2,540	2,620	This represents the projected balance of the fund at June 30, 2009.

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BUDGET DOCUMENT

BIJEAN  
113-ONE HUNDRED YEAR TRUST  
137-HUNDRED YR 2089 TRUST FND  
-- HISTORICAL DATA --  
2005-2006 2006-2007

YEAR 2008-2009

ADOPTED  
2007-2008

DESCRIPTION

ACCT

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

UEFB	2,540	5-90-0701	UNAPPROPRIATED ENDING FD.	2,620	2,620	2,620
	2,540		TOTAL UEFB	2,620	2,620	2,620
	2,540	TOTAL	DEPT 137 EXPENSES	2,620	2,620	2,620
2,340	2,460	TOTAL	FUND 113 REVENUES	2,620	2,620	2,620
			TOTAL PERSONAL SERVICES			
			TOTAL MATERIALS & SERVICES			
			TOTAL CAPITAL OUTLAY			
			TOTAL DEBT SERVICE			
			TOTAL TRANSFERS			
			TOTAL CONTINGENCY	2,620	2,620	2,620
	2,540	TOTAL	FUND 113 EXPENSES	2,620	2,620	2,620

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BIJEAN  
114-MT. HOPE TRUST FUND  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

-- HISTORICAL DATA --		ADOPTED		PROPOSED		APPROVED		ADOPTED	
2005-2006	2006-2007	2007-2008	ACCT	DESCRIPTION	2008-2009	2008-2009	2008-2009	2008-2009	2008-2009
186,074	202,220	210,000	3-01-0101	BEGINNING WORKING CAPITAL	235,000	235,000	235,000	235,000	235,000
7,205	12,129	9,000	3-10-0200	40%/LOT SALES/PERPETUAL C	9,000	9,000	9,000	9,000	9,000
18,985	10,169	18,000	3-10-1200	INTEREST EARNINGS	11,000	11,000	11,000	11,000	11,000
8,941	6,262	13,000	3-10-5707	TRANS FR GOLF - PRINCIPAL	265,000	265,000	265,000	265,000	265,000
-----	13,738	-----	3-10-5711	TRANS FR GOLF - INTEREST	13,000	13,000	13,000	13,000	13,000
221,205	244,518	250,000	TOTAL	DEPT 100 REVENUES	533,000	533,000	533,000	533,000	533,000

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 finance the golf course's "back nine" loan, and the 01-02 and 02-03 golf course operating losses loaned from the General Fund. The initial amount of the loan was \$310,472 and was established on 7/1/2003. As required by Oregon Revised Statutes the estimated remaining balance on the capital loan has been budgeted for repayment. Also budgeted is the transfer to the Golf Fund to refinance the loan for the next five years (as allowed by ORS).

As stated in the trust documents the interest earned (from cash and on the interfund loan) is transferred to the General Fund to pay a portion of cemetery expenses.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0601	TRANSFER TO GENERAL CEMETERY	18,000	24,000	This line was increased to include interest earnings on the interfund loan to avoid a budget overexpenditure.
5-60-0605	TRANSFER TO GOLF COURSE	0	258,000	This line was added to refinance the interfund loan as explained above.

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BIJEAN  
114-MT. HOPE TRUST FUND  
141-MOUNT HOPE TRUST FUND  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTE 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
TRANSFERS					
18,985	5-60-0601	TRANS TO GENERAL CEMETERY	24,000	24,000	24,000
	5-60-0605	TRANS TO GOLF COURSE 123	258,000	258,000	258,000
18,985		TOTAL TRANSFERS	282,000	282,000	282,000
CONTINGENCY					
	5-70-0501	CONTINGENCY	20,000	20,000	20,000
		TOTAL CONTINGENCY	20,000	20,000	20,000
UEFB					
	5-90-0701	UNAPPROPRIATED ENDING FD.	231,000	231,000	231,000
		TOTAL UEFB	231,000	231,000	231,000
18,985	TOTAL	DEPT 141 EXPENSES	533,000	533,000	533,000
221,205	TOTAL	FUND 114 REVENUES	533,000	533,000	533,000
18,985		TOTAL PERSONAL SERVICES			
		TOTAL MATERIALS & SERVICES			
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
18,985		TOTAL TRANSFERS	282,000	282,000	282,000
		TOTAL CONTINGENCY	20,000	20,000	20,000
		TOTAL UEFB	231,000	231,000	231,000
18,985	TOTAL	FUND 114 EXPENSES	533,000	533,000	533,000

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BIJJEAN

BUDGET DOCUMENT  
YEAR 2008-2009

115-SAMO SWIM CENTER  
100-REVENUE

--- HISTORICAL DATA ---  
2005-2006 2006-2007 ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

2005-2006	2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
9,240	10,690	5,000	3-01-0101	BEGINNING WORKING CAPITAL	25,000	25,000	25,000
2,929	3,498	3,000	3-10-0200	PRIOR YEARS TAXES	3,000	3,000	3,000
710	741	500	3-10-1200	INTEREST	750	750	750
58,145	60,592	61,200	3-10-9900	CURRENT YEARS TAXES	63,032	63,032	63,032
71,024	75,521	69,700	TOTAL DEPT 100	REVENUES	91,782	91,782	91,782

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

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

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0202	ELECTRIC POWER	35,000	35,000	The City is responsible for the electricity at the Swim Center.
5-20-0252	HEATING FUEL	29,000	29,000	This is for heating costs at the pool.

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

-- HISTORICAL DATA --  
2005-2006 2006-2007

ADOPTED  
2007-2008

BUDGET DOCUMENT  
YEAR 2008-2009

ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES				
30,305	34,329	35,000	35,000	35,000
30,029	26,187	29,000	29,000	29,000
60,334	60,516	64,000	64,000	64,000
		TOTAL MATERIALS & SERVICES		
CONTINGENCY				
		5,700	27,782	27,782
		5,700	27,782	27,782
		TOTAL CONTINGENCY		
60,334	60,516	69,700	91,782	91,782
71,024	75,521	69,700	91,782	91,782
60,334	60,516	64,000	64,000	64,000
		5,700	27,782	27,782
60,334	60,516	69,700	91,782	91,782

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BUDGET DOCUMENT  
YEAR 2008-2009

BIJEAN  
116-JOHN SCHMITZ TRUST FUND  
100-REVENUE

--- HISTORICAL DATA ---  
2005-2006      2006-2007      ADOPTED 2007-2008      ACCT      DESCRIPTION      PROPOSED      APPROVED      ADOPTED

R E V E N U E S

274,061	274,061	274,061	274,061	274,061	274,061	274,061
11,187	13,879	14,000	14,000	14,000	14,000	14,000
285,248	287,940	288,061	288,061	288,061	288,061	288,061

3-01-0101	3-10-1200	T O T A L	D E P T 100	R E V E N U E S
BEGINNING WORKING CAPITAL	INTEREST EARNINGS			

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

The John Schmitz Memorial Trust Fund consists of a cash 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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0601	TRANSFER TO GENERAL CEMETERY	14,000	14,000	Interest earnings are transferred to the General fund.

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BUDGET DOCUMENT

BIJEAN  
116-JOHN SCHMITZ TRUST FUND  
161-J SCHMITZ MEMORIAL TRUST  
-- HISTORICAL DATA --  
2005-2006 2006-2007

ADOPTED  
2007-2008

PROPOSED APPROVED ADOPTED

DESCRIPTION

ACCT

E X P E N S E S

TRANSFERS							
11,187	13,879	14,000	5-60-0601	TRANS TO GENERAL-CEMETERY	14,000	14,000	14,000
11,187	13,879	14,000		TOTAL TRANSFERS	14,000	14,000	14,000
CONTINGENCY		274,061	5-70-0501	CONTINGENCY			
		274,061		TOTAL CONTINGENCY			
UEFB			5-90-0701	UNAPPROPRIATED ENDING FD.	274,061	274,061	274,061
				TOTAL UEFB	274,061	274,061	274,061
11,187	13,879	288,061	TOTAL	DEPT 161	288,061	288,061	288,061
285,248	287,940	288,061	TOTAL	FUND 116	288,061	288,061	288,061
				TOTAL PERSONAL SERVICES			
				TOTAL MATERIALS & SERVICES			
				TOTAL CAPITAL OUTLAY			
		14,000		TOTAL DEBT SERVICE	14,000	14,000	14,000
11,187	13,879	274,061		TOTAL TRANSFERS	274,061	274,061	274,061
				TOTAL CONTINGENCY			
				TOTAL UEFB			
11,187	13,879	288,061	TOTAL	FUND 116	288,061	288,061	288,061
				TOTAL			

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BIJEAN  
122-INSURANCE RESERVE FUND  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
				R E V E N U E S			
			3-10-5701	TRANS FR GENERAL FUND	5,178	5,178	5,178
			3-10-5704	TRANS FR WASTEWATER	2,165	2,165	2,165
			3-10-5705	TRANS FR WATER FUND	1,110	1,110	1,110
			3-10-5706	TRANS FR EQUIP & VEH FUND	1,406	1,406	1,406
			3-10-5709	TRANS FR STREET FUND	527	527	527
			3-10-5714	TRANS FR BUILDING DEPT	70	70	70
			3-10-5715	TRANS FR TECH SERVICES	55	55	55
			3-10-5716	TRANS FR GOLF FUND	289	289	289
			T O T A L DEPT 100 R E V E N U E S		10,800	10,800	10,800

**Insurance Reserve Fund – Fund 122  
Insurance Reserve – Department 122**

This is a new fund created to set aside funds in the event that the City is required to pay a penalty for increased claims on its new risk management discounted insurance program. If a penalty is not paid as anticipated the balance will be carried over to future years.

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BIJEAN  
122-INSURANCE RESERVE FUND  
122-INSURANCE RESERVE  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
5-20-0228	INSURANCE PENALTY		10,800	10,800	10,800
	TOTAL MATERIALS & SERVICES		10,800	10,800	10,800
TOTAL DEPT 122	E X P E N S E S		10,800	10,800	10,800
TOTAL FUND 122	R E V E N U E S		10,800	10,800	10,800
TOTAL PERSONAL SERVICES					
	TOTAL MATERIALS & SERVICES		10,800	10,800	10,800
	TOTAL CAPITAL OUTLAY				
	TOTAL DEBT SERVICE				
	TOTAL TRANSFERS				
	TOTAL CONTINGENCY				
	TOTAL UEFP				
TOTAL FUND 122	E X P E N S E S		10,800	10,800	10,800

MATERIALS & SERVICES

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 BIJEAN  
 123-GOLF COURSE OPERATION  
 100-REVENUE

BUDGET DOCUMENT  
 YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
10,988	11,351	16,288	3-01-0101	BEGINNING WORKING CAPITAL	26,351	26,351	26,351
4,049			3-10-0900	INCIDENTAL SALES			
			3-10-1200	INTEREST			
22,500	22,500	22,500	3-10-1300	SEVEN IRON CONTRACT PYMT	22,500	22,500	22,500
	5,000		3-10-1301	SEVEN IRON JOHN DEERE PAY		5,000	5,000
		5,000	3-10-1302	SEVEN IRON EQUIPMENT PMT	5,000	65,000	65,000
			3-10-4310	PARKING LOT GRANTS/DON	10,000	10,000	10,000
			3-10-5701	TRANS FR GENERAL FUND	258,000	258,000	258,000
			3-10-5708	TRANS FR MT HOPE FUND			
42,608	38,851	43,788	TOTAL	DEPT 100 REVENUES	386,851	386,851	386,851

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 January 1, 2004. The City's contract with Seven Iron stipulates that a contract fee of \$22,500 and a \$5,000 annual payment for their use of equipment (2004-2010) will be paid on or before the end of each fiscal year.

The City currently pays an annual interfund loan payment of \$20,000 to Mt. Hope Trust Fund. Also budgeted is the repayment of the estimated remaining balance on the capital loan as required by Oregon Revised Statutes. Included in the budget is the transfer of a new interfund loan to the Golf Fund to refinance the old loan for the next five years (as allowed by ORS).

All budgeted personal service and materials & service costs except 5-20-0222 explained below pay for the paving of the parking lot at the golf course. The paving of the parking lot has been funded by a General Fund transfer, a Leo Adler Foundation grant, private donations and labor donated by the County.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0222	SPECIAL CONTRACTED SERVICES	0	13,000	This new line item is to reimburse Seven Iron, Inc for irrigation repairs per the City's contract.

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BIJEAN

123-GOLF COURSE OPERATION  
231-GOLF COURSE MNT DEPT  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009  
ACCT DESCRIPTION

ADOPTED  
2007-2008

PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	5-10-0101	WAGES - PUBLIC WORKS	4,185	4,185	4,185
TOTAL PERSONAL SERVICES			4,185	4,185	4,185
MATERIALS & SERVICES	5-20-0222	SPECIAL CONTRACTED SERVIC	13,000	13,000	13,000
	5-20-0223	CONTRACTED SERVICES	3,828	3,828	3,828
	5-20-0224	INTERNAL EQUIP. RENTAL	2,838	2,838	2,838
	5-20-0228	INSURANCE	3,839	3,839	3,839
	5-20-0230	AGGREGATE INS DEDUCTIBLE	482	482	482
	5-20-0246	VENDOR MATERIALS	57,574	57,574	57,574
	5-20-0255	TECHNICAL SERVICES	3,421	3,421	3,421
	5-20-0270	ADMN. SERVICES INDIRECT C	7,044	7,044	7,044
TOTAL MATERIALS & SERVICES			92,026	92,026	92,026
CAPITAL OUTLAY	5-40-0306	SPRINKLERS			
7,208					
TOTAL CAPITAL OUTLAY					
DEBT SERVICE	5-50-0406	JOHN DEERE LEASE			
4,049					
TOTAL DEBT SERVICE					
TRANSFERS	5-60-0180	TRANS TO INSURANCE RESERV	289	289	289
20,000	5-60-0602	TRANS TO MT HOPE (BACK 9)	278,000	278,000	278,000
TOTAL TRANSFERS			278,289	278,289	278,289
CONTINGENCY	5-70-0501	OPERATING CONTINGENCY	5,000	5,000	5,000
		TOTAL CONTINGENCY	5,000	5,000	5,000
UEFB	5-90-0701	UNAPPROPRIATED ENDING FD.	7,351	7,351	7,351
		TOTAL UEFB	7,351	7,351	7,351
31,257					
42,608					
	TOTAL DEPT 231	E X P E N S E S	386,851	386,851	386,851
	TOTAL FUND 123	R E V E N U E S	386,851	386,851	386,851

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BUDGET DOCUMENT

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

YEAR 2008-2009

2005-2006	2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
7,208			TOTAL PERSONAL SERVICES		4,185	4,185	4,185
4,049			TOTAL MATERIALS & SERVICES		92,026	92,026	92,026
20,000	20,000	20,000	TOTAL CAPITAL OUTLAY				
			TOTAL DEBT SERVICE		278,289	278,289	278,289
		23,788	TOTAL TRANSFERS		5,000	5,000	5,000
			TOTAL CONTINGENCY		7,351	7,351	7,351
31,257	20,000	43,788	TOTAL FUND 123	E X P E N S E S	386,851	386,851	386,851

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126-MASONIC LODGE RD TRUST  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
8,601	9,010	2,500	3-01-0101	BEGINNING WORKING CAPITAL			
240	328	300	3-10-0201	CITY SERVICE FEE GRAVE SP	3,500	3,500	3,500
160	60	60	3-10-0202	CITY SERV.FEE CREMATION S			
220	329	200	3-10-0300	MASONIC LODGE ROAD TRUST			
1,585	2,223	1,000	3-10-0400	MASONIC LODGE GRAVE SALE			
337	377	400	3-10-1200	INTEREST INCOME			
11,143	12,327	4,460	TOTAL DEPT 100	REVENUES	3,500	3,500	3,500

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

This fund was setup to accumulate money for road construction improvements in the Masonic Lodge section of the cemetery. The road was constructed in 2007 and the remaining balance in the fund will be refunded to the Masonic Lodge.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0235	REFUNDS	2,400	3,500	The road was constructed in 2007 so the balance remaining in this fund is budgeted to be returned to the Masons in 2008-09.

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BUDGET DOCUMENT  
YEAR 2008-2009

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

ADOPTED  
2007-2008

PROPOSED  
APPROVED  
ADOPTED

ACCT DESCRIPTION

E X P E N S E S

MATERIALS & SERVICES					
2,134	1,125	2,400	5-20-0235 REFUNDS	3,500	3,500
2,134	1,125	2,400	TOTAL MATERIALS & SERVICES	3,500	3,500
CAPITAL OUTLAY					
-----					
	8,195	2,060	5-40-0301 NEW CEMETERY RD.CONSTRUCT		
	8,195	2,060	TOTAL CAPITAL OUTLAY		
2,134	9,320	4,460	TOTAL DEPT 261 EXPENSES	3,500	3,500
11,143	12,327	4,460	TOTAL FUND 126 REVENUES	3,500	3,500
			TOTAL PERSONAL SERVICES		
2,134	1,125	2,400	TOTAL MATERIALS & SERVICES	3,500	3,500
	8,195	2,060	TOTAL CAPITAL OUTLAY		
			TOTAL DEBT SERVICE		
			TOTAL TRANSFERS		
			TOTAL CONTINGENCY		
			TOTAL UEFB		
2,134	9,320	4,460	TOTAL FUND 126 EXPENSES	3,500	3,500

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127-BUILDING INSPECTIONS  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

--- HISTORICAL DATA ---		ADPTED		ACCT		DESCRIPTION		PROPOSED	APPROVED	ADOPTED
2005-2006	2006-2007	2007-2008								
65,123	140,399	230,000	3-01-0101	BEGINNING WORKING CAPITAL	285,000	285,000	285,000	285,000	285,000	
12,955	7,845		3-10-0600	BUILDING INVESTIGATIONS						
10,860	7,038		3-10-0601	PLUMBING PERMITS CITY						
46,269	26,734		3-10-0602	PERMITS MECHANICAL CITY						
72,364	39,721		3-10-0603	PERMITS PLAN REVIEW CITY						
19,616	12,713		3-10-0604	PERMITS BUILDING CITY						
11,639	7,139		3-10-0605	PERMITS STATE BLDG. SURCH						
7,176	3,740		3-10-0606	PERMITS PLUMBING COUNTY						
37,128	22,840		3-10-0607	PERMITS MECHANICAL COUNTY						
69,676	41,626		3-10-0608	PERMITS PLAN REVIEW COUNT						
26,534	19,274		3-10-0609	PERMITS BUILDING COUNTY						
27,527	15,936		3-10-0610	ELECTRICAL PERMITS CITY						
7,925	5,700		3-10-0611	ELECTRICAL PERMITS COUNTY						
988	152		3-10-0612	BULK PERMITS						
192	1,067		3-10-0613	ELECTRICAL INSPECTION						
2,445	2,734		3-10-0615	ELECT. PLAN REVIEW CITY						
451	334		3-10-0616	COMM PLUMBING CITY						
397	773		3-10-0617	COMM PLUMBING CNTY						
62			3-10-0618	COMM PLUMB PLAN REV CITY						
6,340	3,447		3-10-0619	COMM PLUM PLAN REV COUNT						
	3,746	8,000	3-10-0621	TRAVEL MODIFIER						
	6,826	9,000	3-10-0630	CITY RESIDENTIAL PLUMBING	15,900	15,900	15,900	15,900	15,900	
	25		3-10-0631	CITY MECHANICAL PERMIT	13,800	13,800	13,800	13,800	13,800	
	32,200		3-10-0632	CITY MECHANICAL PLAN REVW	500	500	500	500	500	
	1,638		3-10-0633	CITY MECHANICAL PLAN REVIEW	40,000	40,000	40,000	40,000	40,000	
	49,307		3-10-0634	CITY BUILDING PLAN REVIEW	1,500	1,500	1,500	1,500	1,500	
	1,260		3-10-0635	CITY BLDG LIFE AND SAFETY	52,000	52,000	52,000	52,000	52,000	
	120		3-10-0636	CITY STRUCTURAL	1,500	1,500	1,500	1,500	1,500	
	14,693		3-10-0638	CITY MANUFACTURED HOME	1,100	1,100	1,100	1,100	1,100	
	4,287		3-10-0639	CITY M.H. ADMINISTRATIVE	29,000	29,000	29,000	29,000	29,000	
	141		3-10-0640	CITY ELECTRICAL	400	400	400	400	400	
	120		3-10-0641	CITY ELECTRICAL PLAN REVW	2,300	2,300	2,300	2,300	2,300	
	5,296		3-10-0642	CITY COMMERCIAL PLUMBING	500	500	500	500	500	
	2,895		3-10-0643	CITY COMM PLUMBING PLAN R	1,500	1,500	1,500	1,500	1,500	
	189		3-10-0644	CITY ELEC MASTER PERMITS	325	325	325	325	325	
	21,094		3-10-0660	CITY ELEC MASTER PERMITS	13,900	13,900	13,900	13,900	13,900	
	1,044		3-10-0661	COUNTY M.H. ADMIN FEE	9,100	9,100	9,100	9,100	9,100	
	28,901		3-10-0662	COUNTY RESIDENTIAL PLUMB	150	150	150	150	150	
	2,030		3-10-0663	COUNTY MECHANICAL	45,000	45,000	45,000	45,000	45,000	
	167		3-10-0664	CO MECHANICAL PLAN REVIEW	62,000	62,000	62,000	62,000	62,000	
	13,543		3-10-0665	COUNTY BLDG PLAN REVIEW	8,000	8,000	8,000	8,000	8,000	
	461		3-10-0666	COUNTY BLDG FIRE & SAFETY	32,900	32,900	32,900	32,900	32,900	
			3-10-0667	COUNTY STRUCTURAL	1,400	1,400	1,400	1,400	1,400	
			3-10-0668	COUNTY STRUCTURAL	100	100	100	100	100	
			3-10-0669	COUNTY MANFACTUD HOME	1,500	1,500	1,500	1,500	1,500	
			3-10-0670	COUNTY RV & PARK						
			3-10-0671	COUNTY ELECTRICAL						
			3-10-0673	COUNTY COMMERCIAL PLUMBNG						
				COUNTY COMM PLUMB PLAN RV						
				COUNTY ELEC MASTER PERMIT						

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 127-BUILDING INSPECTIONS  
 100-REVENUE

BUDGET DOCUMENT  
 YEAR 2008-2009

--- HISTORICAL DATA ---		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2005-2006	2006-2007	2007-2008	2008-2009					
---	75	200	200	3-10-0680	INVESTIGATION FEE	200	200	200
---	10,958	19,000	19,000	3-10-0681	STATE SURCHARGE	26,256	26,256	26,256
---	3,576	7,000	7,000	3-10-0682	BULK LABEL FEE	8,850	8,850	8,850
---	---	700	---	3-10-0683	PRIVATE ELECTRICAL INSP	300	300	300
---	---	---	---	3-10-0684	MANF HOME REINSPECTION	---	---	---
---	2,315	8,000	8,000	3-10-0685	TRAVEL MODIFIER	6,000	6,000	6,000
---	3,930	9,235	4,000	3-10-1200	INTEREST	500	500	500
---	362	6,349	600	3-10-2207	MISC REVENUE	19,140	19,140	19,140
---	---	---	---	3-10-5711	TRANS FROM PAYROLL SERV	---	---	---
429,979	581,703	570,300	570,300	T O T A L D E P T 1 0 0 R E V E N U E S		679,621	679,621	679,621

Building Inspection Fund – Fund 127  
 Building Inspection Department – Department 110

The Building Inspection Department provides all the building inspections for Baker City and Baker County.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0220	DUES, FEES, SUBSCRIPTIONS	545	3,500	These funds are used to pay for VISA charges and membership dues in related professional organizations.
5-20-0221	ELECTRICAL INSPECTION SERVICE	60,000	60,000	The City's electrical inspection services are contracted.
5-20-0235	REFUNDS	2,200	6,000	This line is for refunds to customers and enterprise zone rebates.
5-20-0240	STATE SURCHARGE	26,200	45,057	The state increased their surcharge from 8% to 12%.
5-40-0311	INSPECTION VEHICLE	5	20,000	This is for the purchase of a new inspection vehicle to replace the Crown Vic that is currently being used.

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127-BUILDING INSPECTIONS  
110-BUILDING DEPT  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
5-10-0101	COMM DEV DIRECTOR .09FTE				
5-10-0102	PW DIRECTOR .12FTE				
5-10-0103	PLANNING TECH .13FTE	5,254	68,598	68,598	68,598
5-10-0104	BUILDING OFFICIAL	72,000	50,800	50,800	51,293
5-10-0106	BLDG INSPECTION SPECIALIS	28,080	30,233	30,233	30,526
5-10-0110	BLDG INSPECTION CLERK	31,644			
5-10-0113	BLDG.DEPT.MISC.LABOR		500	500	500
5-10-0114	OVERTIME	225	11,627	11,627	11,687
5-10-0115	SOCIAL SECURITY	10,496	29,106	29,106	29,257
5-10-0116	PERS	22,010	1,683	1,683	1,690
5-10-0117	WORKERS' COMPENSATION INS	3,079	32,438	32,438	32,438
5-10-0118	HEALTH INSURANCE	28,840			
5-10-0120	UNEMPLOYMENT		360	360	360
5-10-0122	EMPLOYEE BENEFITS	300	2,500	2,500	2,500
5-10-0123	COMPENSATED ABSENCE ACCRL	1,725	1,500	1,500	1,500
5-10-0124	COMPENSATION SELLS	1,725			
5-10-0130	NON REPRESENTED SET-ASIDE	2,160			
	TOTAL PERSONAL SERVICES	207,538	229,345	229,345	230,349
5-20-0201	TELEPHONE	1,300	1,300	1,300	1,300
5-20-0203	TRAINING & TRAVEL	4,000	4,000	4,000	4,000
5-20-0205	EQUIPMENT MAINTENANCE	300	1,500	1,500	1,500
5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	1,800	1,250	1,250	1,250
5-20-0212	COPY MACHINE SUPPLIES	1,300	1,300	1,300	1,300
5-20-0213	AUDIT		1,000	1,000	1,000
5-20-0215	OFFICE SUPPLIES	1,542	1,500	1,500	1,500
5-20-0220	DUES, FEES, SUBSCRIPTIONS	545	3,500	3,500	3,500
5-20-0221	ELECTRICAL INSP SERVICE	60,000	60,000	60,000	60,000
5-20-0222	LA GRANDE INSP SERVICE				
5-20-0223	CONTRACTED SERVICES		500	500	500
5-20-0224	EQUIP MAINT/REPLACE				
5-20-0228	INSURANCE	2,144	931	931	931
5-20-0230	AGGREGATE INS DEDUCTIBLE		117	117	117
5-20-0231	GASOLINE & OIL		5,000	5,000	5,000
5-20-0235	REFUNDS	2,200	6,000	6,000	6,000
5-20-0240	STATE SURCHARGE	26,200	45,057	45,057	45,057
5-20-0255	TECHNICAL SERVICES	500	500	500	500
5-20-0270	ADMIN SERVICES INDIRECT	28,926	28,819	28,819	28,819
5-20-0300	NON-CAPITAL EQUIPMENT	2,000	2,000	2,000	2,000
	TOTAL MATERIALS & SERVICES	132,757	164,274	164,274	164,274
5	5-40-0311 INSPECTION VEHICLE		20,000	20,000	20,000
	CAPITAL OUTLAY				
		221,194	229,345	229,345	230,349

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127-BUILDING INSPECTIONS  
110-BUILDING DEPT  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
5	TOTAL CAPITAL OUTLAY		20,000	20,000	20,000
---	5-60-0180	TRANS TO INSURANCE RESERV	70	70	70
	TOTAL TRANSFERS		70	70	70
230,000	5-70-0501	CONTINGENCY	20,000	20,000	20,000
230,000	TOTAL CONTINGENCY		20,000	20,000	20,000
---	5-90-0701	UNAPPROPRIATED ENDING FB	245,932	245,932	244,928
	TOTAL UEFB		245,932	245,932	244,928
289,443	TOTAL DEPT 110	E X P E N S E S	679,621	679,621	679,621
429,979	TOTAL FUND 127	R E V E N U E S	679,621	679,621	679,621
68,249	TOTAL PERSONAL SERVICES		229,345	229,345	230,349
221,194	TOTAL MATERIALS & SERVICES		164,274	164,274	164,274
	TOTAL CAPITAL OUTLAY		20,000	20,000	20,000
	TOTAL DEBT SERVICE		70	70	70
	TOTAL TRANSFERS		20,000	20,000	20,000
	TOTAL CONTINGENCY		245,932	245,932	244,928
	TOTAL UEFB		245,932	245,932	244,928
289,443	TOTAL FUND 127	E X P E N S E S	679,621	679,621	679,621

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128-TECHNICAL SERVICES  
100-REVENUE

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
269,169	271,068	426,912	3-10-3200	REIMBURSE TECHNICAL SERVI	419,324	419,324	419,324
65		250	3-10-3203	TECH SERVICES PLAN REVIEW	6,780	6,780	6,780
			3-10-5711	TRANS FROM PAYROLL SERV			
269,234	271,068	427,162	TOTAL DEPT 100	REVENUES	426,104	426,104	426,104

Technical Services Fund – Fund 128  
 Technical Services Department – 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.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0220	DUES, FEES, SUBSCRIPTIONS	8,400	7,000	These funds are for BCUCC dues, Autocad and Carlson software subscriptions and upgrades and technical support.
5-20-0238	OPERATING SUPPLIES	350	1,000	This line includes the purchase of three new office chairs and plotter supplies
5-20-0300	SMALL EQUIPMENT PURCHASES	2,000	2,000	This line includes the purchase of a computer and monitor upgrades.

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BUDGET DOCUMENT  
YEAR 2008-2009

128-TECHNICAL SERVICES  
112-TECHNICAL SERVICES  
--- HISTORICAL DATA ---  
2005-2006 2006-2007

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES	28,617	29,232	5-10-0103	TECH SERVICES SUPERV.5FTE	32,445	32,445	32,445
29,716	44,384	46,236	5-10-0104	ENGR TECHNICIAN III	47,623	47,623	48,085
39,361	44,049	46,236	5-10-0106	ENGR TECHNICIAN III	47,623	47,623	48,085
41,407		38,988	5-10-0107	ENGR TECHNICIAN III	42,790	42,790	43,206
		41,760	5-10-0108	ENGR TECHNICIAN II	43,013	43,013	43,430
37,194	39,756	1,000	5-10-0109	SUPPLEMENTAL LABOR	1,000	1,000	1,000
821			5-10-0112	OFFICE ASST (.75 FTE)	1,600	1,600	1,600
408			5-10-0114	OVERTIME	17,334	17,334	17,469
8,648	2,355	15,686	5-10-0115	SOCIAL SECURITY	38,522	38,522	38,872
11,327	11,455	35,463	5-10-0116	PERS	3,036	3,036	3,060
27,788	28,403	2,750	5-10-0117	WORKERS' COMPENSATION INS	59,967	59,967	59,967
1,988	1,846	55,519	5-10-0118	HEALTH INSURANCE			
37,555	37,951	300	5-10-0122	EMPLOYEE BENEFITS	5,500	5,500	5,500
	70	2,111	5-10-0123	COMPENSATED ABSENCE ACCRL	3,000	3,000	3,000
1,995	2,009	2,111	5-10-0124	COMPENSATION SELLS	2,000	2,000	2,000
115			5-10-0126	PAYOUT ON TERMINATION			
		1,133	5-10-0130	NON REPRESENTED SET-ASIDE			
238,323	240,895	320,125		TOTAL PERSONAL SERVICES	345,453	345,453	347,719

MATERIALS & SERVICES

673	1,267	1,500	5-20-0201	TELEPHONE	1,500	1,500	1,500
1,809	2,783	3,000	5-20-0203	TRAINING & TRAVEL	3,000	3,000	3,000
83	249	750	5-20-0205	EQUIPMENT MAINTENANCE	750	750	750
339	624	750	5-20-0215	OFFICE SUPPLIES	750	750	750
200	220	8,400	5-20-0220	DUES, FEES, SUBSCRIPTIONS	7,000	7,000	7,000
281	491	500	5-20-0223	CONTRACTED SERVICES	500	500	500
14,493	17,020	15,957	5-20-0224	EQUIP MAINT/REPLACE	24,527	24,527	24,688
4,128	3,524	3,668	5-20-0228	INSURANCE	731	731	731
			5-20-0230	AGGREGATE INS DEDUCTIBLE	92	92	92
302	319	350	5-20-0238	OPERATING SUPPLIES	1,000	1,000	1,000
9	15		5-20-0253	MATERIAL FOR RESALE			
1,197	2,523	750	5-20-0299	OFFICE RETROFIT	2,000	2,000	2,000
7,397	1,140	2,000	5-20-0300	SMALL EQUIPMENT			
				TOTAL MATERIALS & SERVICES	41,850	41,850	42,011
30,911	30,175	37,625					

TRANSFERS

			5-60-0180	TRANS TO INSURANCE RESERV	55	55	55
				TOTAL TRANSFERS	55	55	55

CONTINGENCY

		69,412	5-70-0501	CONTINGENCY	38,746	38,746	36,319
		69,412		TOTAL CONTINGENCY	38,746	38,746	36,319
269,234	271,070	427,162	TOTAL	426,104	426,104	426,104	
269,234	271,068	427,162	TOTAL	426,104	426,104	426,104	

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BUDGET DOCUMENT

128-TECHNICAL SERVICES  
112-TECHNICAL SERVICES

YEAR 2008-2009

2005-2006	2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
238,323	240,895	320,125	TOTAL	PERSONAL SERVICES	345,453	345,453	347,719
30,911	30,175	37,625	TOTAL	MATERIALS & SERVICES	41,850	41,850	42,011
			TOTAL	CAPITAL OUTLAY			
			TOTAL	DEBT SERVICE			
		69,412	TOTAL	TRANSFERS	55	55	55
			TOTAL	CONTINGENCY	38,746	38,746	36,319
			TOTAL	UEFB			
269,234	271,070	427,162	TOTAL	FUND 128	426,104	426,104	426,104
				EXPENSES			

7/02/08  
 8:08 AM  
 BIJEAN  
 129-TREE CITY FUND  
 100-REVENUE

BUDGET DOCUMENT  
 YEAR 2008-2009

--- HISTORICAL DATA --- ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED  
 2005-2006 2006-2007

R E V E N U E S

---	---	---	3-10-0701 SIDEWALK VARIANCE FEES	10,500	10,500	10,500
---	---	---	3-10-5701 TRANS FR GENERAL FUND	4,500	4,500	4,500

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

15,000 15,000 15,000

Tree City Fund – Fund 129  
 Tree City – Department 129

This is a new fund created by the Planning Department. This fund collects sidewalk variance fees designated for street tree planting.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	0	15,000	These funds will be used to pay for planting street trees as designated.

7/02/08  
8:08 AM

BIJEAN  
129-TREE CITY FUND  
129-TREE CITY FUND  
--- HISTORICAL DATA ---  
2005-2006

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED  
2007-2008

2006-2007

ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES

ACCT	DESCRIPTION	2006-2007	2007-2008	PROPOSED	APPROVED	ADOPTED
5-20-0223	CONTRACTED SERVICES			15,000	15,000	15,000
	TOTAL MATERIALS & SERVICES			15,000	15,000	15,000
	TOTAL DEPT 129 E X P E N S E S			15,000	15,000	15,000
	TOTAL FUND 129 R E V E N U E S			15,000	15,000	15,000
	TOTAL PERSONAL SERVICES					
	TOTAL MATERIALS & SERVICES			15,000	15,000	15,000
	TOTAL CAPITAL OUTLAY					
	TOTAL DEBT SERVICE					
	TOTAL TRANSFERS					
	TOTAL CONTINGENCY					
	TOTAL UEFB					
	TOTAL FUND 129 E X P E N S E S			15,000	15,000	15,000

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BUDGET DOCUMENT

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

YEAR 2008-2009

--- HISTORICAL DATA ---  
2005-2006      2006-2007      ADOPTED  
2007-2008      ACCT      DESCRIPTION      PROPOSED      APPROVED      ADOPTED

R E V E N U E S

8,995	7,507	18,000	3-01-0101	BEGINNING WORKING CAPITAL	14,000	14,000	14,000
312	649	500	3-10-1200	INTEREST FROM INVESTMENT	400	400	400
-----	10,000	-----	3-10-5701	XFER FROM GF IRRIGATION			
9,307	18,156	18,500	T O T A L	D E P T 100 R E V E N U E S	14,400	14,400	14,400

State and Federal Grants LAMP - Fund 160  
 Department 602 - LAMP Out-of-Stream

This fund is the remainder of a state parks grant for the existing Leo Adler Memorial Parkway and a prior transfer from the General Fund for a pathway irrigation system.

Account	Account Name	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	8,500	3,000	This line will pay to hire prison crews to do maintenance along the existing Leo Adler Memorial Parkway

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BIJEAN  
160-S&F GRNT FUND- LAMP/PARKS  
602-LAMP OUT-OF-STREAM  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		PERSONAL SERVICES			
	5-10-0101	WAGES	1,400	1,400	1,400
	5-10-0113	PART TIME LABOR			
	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	1,400	1,400	1,400
		MATERIALS & SERVICES			
	8,500	5-20-0223 CONTRACTED SERVICES	3,000	3,000	3,000
		5-20-0224 EQUIPMENT RENTAL			
		5-20-0255 TECH SERVICES			
		TOTAL MATERIALS & SERVICES	3,000	3,000	3,000
		CAPITAL OUTLAY			
	10,000	5-40-0301 CAP OUTLAY IRRIGATION SYS	10,000	10,000	10,000
		TOTAL CAPITAL OUTLAY	10,000	10,000	10,000
		TOTAL DEPT 602 EXPENSES	14,400	14,400	14,400
		TOTAL FUND 160 REVENUES	14,400	14,400	14,400
		TOTAL PERSONAL SERVICES	1,400	1,400	1,400
		TOTAL MATERIALS & SERVICES	3,000	3,000	3,000
		TOTAL CAPITAL OUTLAY	10,000	10,000	10,000
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
	18,500	TOTAL FUND 160 EXPENSES	14,400	14,400	14,400
		TOTAL			
	2,373				

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BIJEAN  
162-S&F GRNT FUND-FAA AIRPRT  
100-REVENUE  
--- HISTORICAL DATA ---  
2005-2006

BUDGET DOCUMENT  
YEAR 2008-2009

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
3-01-0101	BEGINNING WORKING CAPITAL				
3-10-0300	MATCHING FUNDS	300	79,950	79,950	79,950
3-10-4002	FAA GRANT	75,000	114,250	114,250	114,250
3-10-4003	ODA GRANT		7,500	7,500	7,500
3-10-5701	TRANS FROM GF FAA MATCH	7,500			
	TOTAL DEPT 100 REVENUES	82,800	201,700	201,700	201,700

R E V E N U E S

15,993-					
1,771					
585,486					
7,500					
577,908					

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

This fund will receive a FAA grant match of \$79,950 to compose an airport master plan. This fund will also receive \$114,250 from the Oregon Department of Aviation in grant funds for a pavement improvement program.

The budget includes a transfer of \$7,500 from the General Fund for the FAA grant match set aside.

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BIJEAN  
162-S&F GRNT FUND-FAA AIRPRT  
621-ST & FED GRAND FUND FAA  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009  
ACCT DESCRIPTION

ADOPTED 2007-2008 PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES					
17,763	605,882	5	5-20-0223 CONTRACTED SERVICES	115,000	115,000
			5-20-0246 VENDOR MATERIAL		
17,763	605,882	5	TOTAL MATERIALS & SERVICES	115,000	115,000
CAPITAL OUTLAY					
			75,000 5-40-0300 FAA GRANT MASTER PLAN	82,500	82,500
			75,000 TOTAL CAPITAL OUTLAY	82,500	82,500
CONTINGENCY					
			7,795 5-70-0501 CONTINGENCY		
			7,795 TOTAL CONTINGENCY		
UEFB					
			5-90-0701 UNAPPROPRIATED ENDING FD.	4,200	4,200
			TOTAL UEFB	4,200	4,200
17,763	605,882	82,800	TOTAL DEPT 621 EXPENSES	201,700	201,700
1,771	577,908	82,800	TOTAL FUND 162 REVENUES	201,700	201,700
17,763	605,882	5	TOTAL PERSONAL SERVICES		
			TOTAL MATERIALS & SERVICES	115,000	115,000
			TOTAL CAPITAL OUTLAY	82,500	82,500
			TOTAL DEBT SERVICE		
			TOTAL TRANSFERS		
			TOTAL CONTINGENCY		
			TOTAL UEFB	4,200	4,200
17,763	605,882	82,800	TOTAL FUND 162 EXPENSES	201,700	201,700

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BIJEAN  
165-S&F GRNT FUND - 9-1-1  
100-REVENUE  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009  
DESCRIPTION

ADOPTED 2007-2008 ACCT PROPOSED APPROVED ADOPTED

R E V E N U E S

41,460	53,198	52,000	3-10-0200 #911 PHONE TAX PRORATION		
41,460	53,198	52,000	T O T A L D E P T 100 R E V E N U E S		

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

This fund is no longer required. Resolution 3594 designated Baker County Consolidated Dispatch as the primary public safety answering point. The state will send these payments directly to Baker County in the future.

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BIJEAN  
165-S&F GRANT FUND - 9-1-1  
651-911 DISPATCH  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009  
ACCT DESCRIPTION ADOPTED 2007-2008 PROPOSED APPROVED ADOPTED

		E X P E N S E S			
MATERIALS & SERVICES					
41,460	53,198	52,000	5-20-0249 BAKER COUNTY 911		
41,460	53,198	52,000	TOTAL MATERIALS & SERVICES		
41,460	53,198	52,000	T O T A L D E P T 651 E X P E N S E S		
41,460	53,198	52,000	T O T A L F U N D 165 R E V E N U E S		
41,460	53,198	52,000	TOTAL PERSONAL SERVICES		
			TOTAL MATERIALS & SERVICES		
			TOTAL CAPITAL OUTLAY		
			TOTAL DEBT SERVICE		
			TOTAL TRANSFERS		
			TOTAL CONTINGENCY		
			TOTAL UEFB		
41,460	53,198	52,000	T O T A L F U N D 165 E X P E N S E S		

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

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
38,133	60,180	70,000	3-01-0101	BEGINNING WORKING CAPITAL	85,000	85,000	85,000
45,050	22,610	5,000	3-10-0300	PROJECT INCOME HUD REPAYM	5,000	5,000	5,000
2,717	3,553	2,000	3-10-1200	INTEREST FROM INVESTMENT	1,500	1,500	1,500
			3-10-5711	TRANS FROM PAYROLL SERV	115	115	115
85,900	86,343	77,000	TOTAL	DEPT 100 REVENUES	91,615	91,615	91,615

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	2007-08 Budget Amount	2008-09 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 the trees in the park and clean up efforts.
5-20-0241	BIG DEAL GRANTS	6,000	6,000	The Design Review Committee provides small grants to downtown businesses.
5-20-0303	HOLIDAY LIGHTS	7,500	5,000	This funding will allow worn lighting and decorations to be replaced. Working with an architect, HBC put together a master plan for renovating several buildings downtown as part of a new round of funding for their Destination Downtown Façade Renovation Program. This program has seen a great deal of success over the years, turning small amounts of grant funding into millions of dollars in investment for our community. They have received some initial grant funding to help get them started, but need to leverage these dollars to raise about \$300,000 to match private investment in properties. This \$1,500 would allow them to pursue additional funds by working with a professional grant writer. It is an appropriate use of the CDBG loan receipts.
5-20-0304	HBC FAÇADE GRANTS	0	11,500	
5-60-0607	TRANSFER TO LAMP FUND 174	0	25,000	This transfer provides grant match funds for the Leo Adler Memorial Parkway.
5-60-0608	TRANSFER TO INDUSTRIAL PARK RAILSPUR	0	25,000	This transfer provides grant match funds for the Industrial Park Rail Spur.

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BIJEAN  
166-S&F GRNT FUND - CDBG  
661-COMMUNITY DEV PROJECTS  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S					
		MATERIALS & SERVICES			
		2,917 576	3,500	3,500	3,500
		2,981 5,500	6,000	6,000	6,000
		19,822			
		7,491	5,000	5,000	5,000
			11,500	11,500	11,500
		25,720	26,000	26,000	26,000
		TRANSFERS			
			25,000	25,000	25,000
			25,000	25,000	25,000
			50,000	50,000	50,000
		CONTINGENCY			
			15,615	15,615	15,615
			15,615	15,615	15,615
		25,720	91,615	91,615	91,615
		85,900	91,615	91,615	91,615
		25,720	26,000	26,000	26,000
			50,000	50,000	50,000
			15,615	15,615	15,615
		25,720	91,615	91,615	91,615

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BIJEAN  
169-S&F GRNT FUND - COMM FAC  
100-REVENUE  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

-----	25,000	101	3-10-1200 INTEREST			
	25,000	25,000	3-10-4310 CARNEGIE FINE ARTS GRANTS			
	25,000	25,101	TOTAL DEPT 100 REVENUES			

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BIJEAN  
169-S&F GRNT FUND - COMM FAC  
694-COMMUNITY PROJECTS GRANTS  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

CAPITAL OUTLAY	25,101	5-40-0350	CARNEGIE REMODEL		
25,000					
25,000	25,101		TOTAL CAPITAL OUTLAY		
25,000	25,101		TOTAL DEPT 694 EXPENSES		
25,000	25,101		TOTAL FUND 169 REVENUES		
25,000	25,101		TOTAL PERSONAL SERVICES		
			TOTAL MATERIALS & SERVICES		
			TOTAL CAPITAL OUTLAY		
			TOTAL DEBT SERVICE		
			TOTAL TRANSFERS		
			TOTAL CONTINGENCY		
			TOTAL UEFB		
25,000	25,101		TOTAL FUND 169 EXPENSES		

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BIJEAN  
171-SKATEBOARD PARK PROJECT  
100-REVENUE  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
20,772		21,720			
948		1,021			
21,720		22,741			
	R E V E N U E S				
	3-01-0101 BEGINNING WORKING CAPITAL	22,700	23,750	23,750	23,750
	3-10-1200 INTEREST	1,000	500	500	500
	T O T A L D E P T 100 R E V E N U E S	23,700	24,250	24,250	24,250

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	2007-08 Budget Amount	2008-09 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	23,700	24,250	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.

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BIJEAN  
171-SKATEBOARD PARK PROJECT  
695-SKATEBOARD PARK  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES

23,700	5-20-0223	CONTRACTED SERVICES	24,250	24,250	24,250
23,700		TOTAL MATERIALS & SERVICES	24,250	24,250	24,250
23,700	TOTAL	DEPT 695 EXPENSES	24,250	24,250	24,250
23,700	TOTAL	FUND 171 REVENUES	24,250	24,250	24,250
23,700		TOTAL PERSONAL SERVICES	24,250	24,250	24,250
		TOTAL MATERIALS & SERVICES			
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
23,700	TOTAL	FUND 171 EXPENSES	24,250	24,250	24,250

21,720 22,741

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BIJEAN

BUDGET DOCUMENT  
YEAR 2008-2009

172-INDUSTRIAL PARK RAIL SPUR  
100-REVENUE  
-- HISTORICAL DATA --  
2005-2006 2006-2007

ACCT	DESCRIPTION	ADOPTED 2007-2008	PROPOSED	APPROVED	ADOPTED
3-10-4313	ODOT CO I GRANT		200,000	200,000	200,000
3-10-5702	TRANS FROM CDBG 166		25,000	25,000	25,000
TOTAL DEPT 100 REVENUES			225,000	225,000	225,000

Industrial Park Rail Spur – Fund 172  
Industrial Park Rail Spur – Department 172

This is a new fund that was created for the Industrial Park Rail Spur project. The project will be funded by an Oregon Department of Transportation Grant of \$200,000 and will be used to create a rail spur into the Industrial Park.

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BIJEAN

172-INDUSTRIAL PARK RAIL SPUR  
172-INDUSTRIAL PARK RAIL SPUR  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT

YEAR 2008-2009

ADOPTED  
2007-2008

DESCRIPTION

ACCT

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

-----	5-20-0223	CONTRACTED SERVICES	225,000	225,000	225,000
		TOTAL MATERIALS & SERVICES	225,000	225,000	225,000
	TOTAL	DEPT 172 EXPENSES	225,000	225,000	225,000
	TOTAL	FUND 172 REVENUES	225,000	225,000	225,000
		TOTAL PERSONAL SERVICES			
		TOTAL MATERIALS & SERVICES	225,000	225,000	225,000
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
	TOTAL	FUND 172 EXPENSES	225,000	225,000	225,000

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 174-LAMP III PATHWAY/PARK  
 100-REVENUE

BUDGET DOCUMENT  
 YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
	50,000	195,000	3-01-0101	BWC	203,941	203,941	203,941
			3-10-0300	GIFTS, GRANTS & DONATIONS			
			3-10-4309	ADLER GRANT			
		250,000	3-10-4310	ODOT TRANS ENHANCEMENT	250,000	250,000	250,000
			3-10-4312	LGGP GRANT	75,931	75,931	75,931
			3-10-4313	ODOT IOF	78,431	78,431	78,431
			3-10-4314	RECREATIONAL TRAILS GRNT			
25,000			3-10-5600	TRANSFER FM GF 0405 ADLER			
25,000			3-10-5701	LEO GRANT			
	145,000		3-10-5702	TRANSFER FRM GF SURPLUS	25,000	25,000	25,000
			3-10-5712	TRANS FR S&F CDBG 166			
50,000	195,000	445,000	TOTAL	DEPT 100 REVENUES	633,303	633,303	633,303

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

This fund is used to track costs related to the Leo Adler Memorial Parkway and Central Park project. Funds will be used for land acquisition and for the design/construction drawings.

Account	Account Name	2007-08 Budget Amount	2008-09 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	50,000	243,303	This is the City's portion of the Oregon Department of Transportation's required grant match.



Small Miscellaneous Grants – Fund 175

This fund tracks the numerous police and other grants and donations received for specific purposes.

National Night Out Grants - Department 704 -

This department tracks the donations received to pay for “National Night Out”.

Drug Recognition Program - Department 705 -

This department tracks reimbursable personnel costs related to the drug recognition program.

Ice Cream Donations - Department 706 -

This is a community sponsored program to give free ice cream certificates to children for wearing bicycle helmets.

DARE Donations - Department 707 -

This is a community sponsored program to pay for DARE.

Drug Dog Grants – Department 708 -

Community members and grant funding support the drug dog program.

Bullet Proof Vest Grant – Department 710 –

This grant is available to replace bullet proof vests.

Bandshell – Department 712 –

The community has donated funds to construct a bandshell at Geiser Pollman Park.

ODOT Bicycle Grant – Department 713 –

ODOT has given several small grants to support the police bicycle patrol and bicycle safety programs.

CIS Wellness Grant – Department 714 –

The City anticipates it will receive another CIS Wellness Grant which is to be used to promote wellness at the City.

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BIJEAN

BUDGET DOCUMENT  
YEAR 2008-2009  
175-SMALL MISC GRANTS  
702-SEAT BELT GRANT  
-- HISTORICAL DATA --  
2005-2006 2006-2007 2007-2008 ACCT DESCRIPTION

ADOPTED  
2007-2008

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----  
3,925 3-10-4106 SEAT BELT GRANT  
3,925 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  
-----  
3,649 5-10-0114 OVERTIME  
274 5-10-0115 SOCIAL SECURITY  
2 5-10-0118 HEALTH INSURANCE  
3,925 T O T A L P E R S O N A L S E R V I C E S

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

3,925

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BIJEAN

BUDGET DOCUMENT  
YEAR 2008-2009

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

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

REVENUES  
----- 3-01-0101 BEGINNING CASH BALANCE  
----- 3-10-5701 TRANS FROM GF  
-----  
T O T A L D E P T 7 0 3 R E V E N U E S

PERSONAL SERVICES  
----- 4,592  
----- 348  
----- 938  
----- 18  
----- 170  
-----  
TOTAL PERSONAL SERVICES 6,066

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

6,066 T O T A L D E P T 7 0 3 E X P E N S E S

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BUDGET DOCUMENT

BIJEAN  
175-SMALL MISC GRANTS  
704-NATL NIGHT OUT GRANTS

--- HISTORICAL DATA ---  
2005-2006 2006-2007

ADOPTED  
2007-2008

ACCT DESCRIPTION

PROPOSED APPROVED

ADOPTED

R E V E N U E S

-----	500	3-01-0101 BWC			
-----	1,000	3-10-4306 NATL NIGHT OUT GRANTS	1,500	1,500	1,500
-----	1,131	3-10-5701 TRANS FROM GENERAL FUND			
-----	1,731	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

MATERIALS & SERVICES	983	5-20-0245 GENERAL SUPPLIES	1,500	1,500	1,500
-----	983	TOTAL MATERIALS & SERVICES	1,500	1,500	1,500
	983	T O T A L D E P T 704 E X P E N S E S	1,500	1,500	1,500

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BIJEAN  
175-SMALL MISC GRANTS  
705-DRUG RECOGNITION

BUDGET DOCUMENT  
YEAR 2008-2009

--- HISTORICAL DATA ---  
2005-2006

ADOPTED  
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  
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 1,000

E X P E N S E S

1,000 5-10-0101 WAGES 1,000 1,000 1,000  
1,000 T O T A L P E R S O N A L S E R V I C E S 1,000 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

PERSONAL SERVICES

7/02/08  
8:08 AM  
BIJEAN

BUDGET DOCUMENT  
YEAR 2008-2009

175-SMALL MISC GRANTS  
706-ICE CREAM PROGRAM  
--- HISTORICAL DATA ---  
2005-2006

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

1,000	3-01-0101 BWC	975	975	975
500	3-10-4308 ICE CREAM GRANTS	500	500	500
1,078	3-10-5701 TRANSF FROM GENERAL FUND			
1,500	T O T A L D E P T 706 R E V E N U E S	1,475	1,475	1,475

E X P E N S E S

54	5-20-0245 ICE CREAM CONES	1,475	1,475	1,475
54	TOTAL MATERIALS & SERVICES	1,475	1,475	1,475
54	T O T A L D E P T 706 E X P E N S E S	1,475	1,475	1,475

MATERIALS & SERVICES

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8:08 AM

BIJEAN  
175-SMALL MISC GRANTS  
707-DARE DONATIONS

-- HISTORICAL DATA --  
2005-2006 2006-2007

ADOPTED  
2007-2008

ACCT DESCRIPTION

PROPOSED APPROVED ADOPTED

R E V E N U E S

-----	3-01-0101 BEGINNING CASH BALANCE	181	181	181
-----	3-10-4309 DARE DONATIONS	1,000	1,000	1,000
-----	T O T A L D E P T 7 0 7 R E V E N U E S	1,181	1,181	1,181

E X P E N S E S

-----	MATERIALS & SERVICES	1,000	1,181	1,181
-----	5-20-0245 DARE SUPPLIES	1,000	1,181	1,181
-----	TOTAL MATERIALS & SERVICES	1,000	1,181	1,181
-----	T O T A L D E P T 7 0 7 E X P E N S E S	1,000	1,181	1,181

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BIJEAN  
175-SMALL MISC GRANTS  
708-DRUG DOG GRANTS

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006	HISTORICAL DATA 2006-2007	ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
				R E V E N U E S			
		9,400	3-01-0101	BWC	40,000	40,000	40,000
	30,395	18,000	3-10-4311	DRUG DOG GRANTS	15,000	15,000	15,000
	9,135		3-10-4362	GOLF TOURNAMENT			
	39,530	27,400	T O T A L	D E P T 7 0 8 R E V E N U E S	55,000	55,000	55,000
				E X P E N S E S			
				P E R S O N A L S E R V I C E S			
	1,756		5-10-0101	WAGES			
	130		5-10-0115	P/R SOCIAL SECURITY			
	371		5-10-0116	P/R PERS			
	58		5-10-0117	P/R WORKERS COMPENSATION			
	364		5-10-0118	P/R HEALTH INSURANCE			
	2,679		T O T A L	P E R S O N A L S E R V I C E S			
				M A T E R I A L S & S E R V I C E S			
	685		5-20-0203	TRAVEL & TRAINING			
			5-20-0220	DUES, FEES & MEMBERSHIPS			
	50		5-20-0235	REFUNDS			
	2,200		5-20-0245	GENERAL SUPPLIES	55,000	55,000	55,000
	3,422		5-20-0272	GOLF TOURNAMENT EXPENSES			
	6,357		T O T A L	M A T E R I A L S & S E R V I C E S	55,000	55,000	55,000
				C A P I T A L O U T L A Y			
		27,400	5-40-0301	DRUG CANINE			
		27,400	T O T A L	C A P I T A L O U T L A Y			
	9,036	27,400	T O T A L	D E P T 7 0 8 E X P E N S E S	55,000	55,000	55,000



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BUDGET DOCUMENT  
YEAR 2008-2009  
ACCT DESCRIPTION

175-SMALL MISC GRANTS  
710-BULLET PROOF VEST GRANT  
-- HISTORICAL DATA --  
2005-2006 2006-2007

ADOPTED  
2007-2008

PROPOSED APPROVED ADOPTED

R E V E N U E S

----- 3-10-4318 BULLET PROOF VEST GRANT 2,352 2,352 2,352  
T O T A L D E P T 7 1 0 R E V E N U E S 2,352 2,352 2,352

E X P E N S E S

----- 5-20-0245 GENERAL SUPPLIES 2,352 2,352 2,352  
T O T A L D E P T 7 1 0 E X P E N S E S 2,352 2,352 2,352

MATERIALS & SERVICES

TOTAL MATERIALS & SERVICES 2,352 2,352 2,352

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BIJEAN  
175-SMALL MISC GRANTS  
711-DOG STATIONS

-- HISTORICAL DATA --  
2005-2006

ADOPTED  
2007-2008

ACCT

DESCRIPTION

YEAR 2008-2009

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----  
3-01-0101 BEGINNING CASH BALANCE  
3-10-4316 DOG STATION DONATIONS

441

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

441

E X P E N S E S

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

424

TOTAL MATERIALS & SERVICES

424

MATERIALS & SERVICES

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

424

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BIJEAN  
175-SMALL MISC GRANTS  
712-BANDSHELL

BUDGET DOCUMENT  
YEAR 2008-2009

2005-2006 2006-2007 2007-2008 2007-2008 2006-2007 2005-2006  
HISTORICAL DATA  
ADOPTED  
ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

-----	-----	-----	-----	-----	-----
-----	1,000	-----	-----	5,243	5,243
-----	1,000	-----	-----	5,243	5,243

MATERIALS & SERVICES  
-----  
-----  
-----

3-01-0101 BEGINNING CASH BALANCE  
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

5-20-0223 CONTRACTED SERVICES  
5-20-0245 MATERIALS AND SUPPLIES  
T O T A L D E P T 7 1 2 E X P E N S E S

TOTAL MATERIALS & SERVICES  
T O T A L D E P T 7 1 2 E X P E N S E S

-----	-----	-----	-----	-----	-----
-----	-----	5,243	5,243	5,243	5,243
-----	-----	5,243	5,243	5,243	5,243
-----	-----	5,243	5,243	5,243	5,243
-----	-----	5,243	5,243	5,243	5,243

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BUDGET DOCUMENT  
YEAR 2008-2009

175-SMALL MISC GRANTS  
713-ODOT BICYCLE GRANT  
-- HISTORICAL DATA --  
2005-2006

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

-----	3-01-0101	BEGINNING CASH BALANCE			
-----	3-10-4303	ODOT GRANTS	4,500	1,500	1,500
-----	3-10-4318	ODOT BICYCLE GRANT			
-----	1,983				
-----	3-10-4318	ODOT BICYCLE GRANT	4,500	1,500	1,500
-----	1,983				
-----	TOTAL	DEPT 713 R E V E N U E S			

E X P E N S E S

-----	PERSONAL SERVICES				
-----	536	5-10-0101 WAGES	990	1,000	1,000
-----	40	5-10-0115 SOCIAL SECURITY			
-----	116	5-10-0116 PUBLIC EMPLOYEES RETIREME			
-----	16	5-10-0117 WORKMEN'S COMPENSATION IN			
-----	62	5-10-0118 HEALTH INSURANCE			
-----	770	TOTAL PERSONAL SERVICES	990	1,000	1,000

MATERIALS & SERVICES

-----	993	5-20-0245 MATERIALS AND SUPPLIES	3,510	500	500
-----	993	TOTAL MATERIALS & SERVICES	3,510	500	500
-----	1,763	TOTAL DEPT 713 E X P E N S E S	4,500	1,500	1,500

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175-SMALL MISC GRANTS  
714-CIS WELLNESS GRANT  
--- HISTORICAL DATA ---  
2005-2006

ADOPTED  
2007-2008

BUDGET DOCUMENT  
YEAR 2008-2009

ACCT DESCRIPTION

ADOPTED

APPROVED

PROPOSED

R E V E N U E S

810

810

810

3-10-4312 CIS WELLNESS GRANT

810

810

810

T O T A L D E P T 7 1 4 R E V E N U E S

E X P E N S E S

MATERIALS & SERVICES

810

810

810

5-20-0245 MATERIALS AND SUPPLIES

810

810

810

TOTAL MATERIALS & SERVICES

810

810

810

T O T A L D E P T 7 1 4 E X P E N S E S

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BUDGET DOCUMENT

BIJEAN  
175-SMALL MISC GRANTS  
715-GOLF COURSE PARKING LOT

-- HISTORICAL DATA --  
2005-2006

ADOPTED  
2007-2008

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

----- 3-10-4319 GOLF COURSE DONATIONS

T O T A L D E P T 7 1 5 R E V E N U E S

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8:08 AM

BIJEAN  
175-SMALL MISC GRANTS  
716-CARNEGIE PASS THRU GRANTS  
-- HISTORICAL DATA --  
2005-2006 2006-2007

BUDGET DOCUMENT  
YEAR 2008-2009

ADOPTED 2007-2008 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

ADOPTED 2007-2008	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
R E V E N U E S					
20,000	3-10-4311	SHPO GRANT			
20,000	T O T A L	D E P T 716 R E V E N U E S			
E X P E N S E S					
20,000	5-40-0350	CARNEGIE REMODEL			
20,000	T O T A L	C A P I T A L O U T L A Y			
20,000	T O T A L	D E P T 716 E X P E N S E S	70,061	70,061	70,061
56,900	T O T A L	F U N D 175 R E V E N U E S			
1,990		TOTAL PERSONAL SERVICES	2,000	2,000	2,000
7,510		TOTAL MATERIALS & SERVICES	68,061	68,061	68,061
47,400		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
56,900	T O T A L	F U N D 175 E X P E N S E S	70,061	70,061	70,061
28,662					
16,977,235	18,080,151	GRAND TOTAL REVENUES	22,102,890	22,102,890	22,143,334
4,704,610	4,913,429	GR TOTAL PERSONAL SERVICES	6,227,961	6,227,961	6,220,740
4,389,437	4,448,628	GR TOTAL MATERIALS & SERVICES	8,257,267	8,257,267	8,269,471
293,583	823,984	GR TOTAL CAPITAL OUTLAY	1,632,389	1,632,389	1,632,389
408,614	407,944	GR TOTAL DEBT SERVICE	8,340	8,340	8,340
599,941	547,986	GR TOTAL TRANSFERS	1,666,793	1,666,793	1,706,793
		GR TOTAL CONTINGENCY	704,267	704,267	726,840
		GR TOTAL UEFB	3,605,873	3,605,873	3,578,761
10,396,185	11,141,971	GRAND TOTAL EXPENSES	22,102,890	22,102,890	22,143,334