



City of
Baker City
2009-2010
Adopted Budget

RESOLUTION NO. 3633

RESOLUTION OF BAKER CITY, OREGON, ADOPTING THE ANNUAL BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE FISCAL YEAR 2009-2010.

1. **BE IT RESOLVED** that the City Council of the City of Baker City hereby adopts the budget for the fiscal year 2009-2010 in the sum of \$13,898,685 (\$16,830,597 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 2009-2010 upon the assessed value of all taxable property in the City.

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

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

| GENERAL FUND (101) | |
|----------------------------------|--------------------------|
| Administrative Services | \$1,169,368 |
| Police Department | 1,791,560 |
| Fire Department | 1,412,079 |
| Cemetery Department | 135,293 |
| Park Department | 52,509 |
| Airport Department | 85,288 |
| Planning Department | 138,983 |
| Hydro Electric Plant Department | 5,417 |
| Samo Swim Center Department | 37,480 |
| Community Development Department | 293,494 |
| Debt Service | 8,340 |
| Transfers | 7,500 |
| Contingency | 124,124 |
| Total General Fund | <hr/> \$5,261,435 |

STATE TAX STREET FUND (102)

| | |
|----------------------------------|---------------------------|
| Streets Maintenance | \$514,356 |
| Storm Water Maintenance | 91,655 |
| Streets Preventative Maintenance | 501,850 |
| Street Lighting | 68,607 |
| Snow and Ice Control | 73,044 |
| Street Construction | 16,321 |
| D Street Project | 16,246 |
| Transfers | 195,000 |
| Contingency | 30,000 |
| Total Street Fund | <u>\$1,507,079</u> |

WATER UTILITY FUND (104)

| | |
|---------------------------------|---------------------------|
| Water Utility Maintenance | \$1,321,519 |
| Water Utility Construction | 1,343,137 |
| Contingency | 200,000 |
| Total Water Utility Fund | <u>\$2,864,656</u> |

WASTEWATER UTILITY FUND (105)

| | |
|--------------------------------------|---------------------------|
| Wastewater Maintenance Department | \$784,299 |
| Wastewater Construction Department | 320,767 |
| Contingency | 40,000 |
| Total Wastewater Utility Fund | <u>\$1,145,066</u> |

CENTRAL STORES FUND (107)

| | |
|----------------------------------|-------------------------|
| Materials & Services | \$194,500 |
| Total Central Stores Fund | <u>\$194,500</u> |

EQUIPMENT & VEHICLE FUND (108)

| | |
|---|-------------------------|
| Equipment and Vehicle Operations | \$391,782 |
| Equipment and Vehicle Capital Outlay | 71,000 |
| Contingency | 200,000 |
| Total Equipment and Vehicle Fund | <u>\$662,782</u> |

LID FUND (110)

| | |
|------------------------|------------------------|
| Materials and Services | \$1,500 |
| Transfers | 47,500 |
| Total LID Fund | <u>\$49,000</u> |

FIRE EQUIPMENT RESERVE FUND (112)

| | |
|--|-------------------------|
| Capital Outlay | \$117,000 |
| Total Fire Equipment Reserve Fund | <u>\$117,000</u> |

MOUNT HOPE TRUST FUND (114)

| | |
|----------------------------------|------------------------|
| Transfers | \$7,100 |
| Contingency | 20,000 |
| Total Mt. Hope Trust Fund | <u>\$27,100</u> |

SAMO SWIM CENTER MAINTENANCE FUND (115)

| | |
|------------------------------------|-------------------------|
| Materials and Services | \$92,500 |
| Contingency | 23,398 |
| Total Samo Swim Center Fund | <u>\$115,898</u> |

JOHN SCHMITZ MEMORIAL FUND (116)

| | |
|--------------------------------------|------------------------|
| Transfers | \$24,000 |
| Total John Schmitz Trust Fund | <u>\$24,000</u> |

INSURANCE RESERVE FUND (122)

| | |
|-------------------------------------|------------------------|
| Material & Services | \$11,000 |
| Total Insurance Reserve Fund | <u>\$11,000</u> |

GOLF COURSE OPERATION FUND (123)

| | |
|-------------------------------|------------------------|
| Personal Services | \$1,000 |
| Material & Services | 16,319 |
| Capital Outlay | 26,000 |
| Transfers | 20,000 |
| Contingency | 1,865 |
| Total Golf Course Fund | <u>\$65,184</u> |

BUILDING INSPECTION FUND (127)

| | |
|---------------------------------------|-------------------------|
| Personal Services | \$240,066 |
| Materials and Services | 146,627 |
| Contingency | 20,000 |
| Total Building Inspection Fund | <u>\$406,693</u> |

TREE CITY FUND (129)

| | |
|-----------------------------|------------------------|
| Materials and Services | \$10,000 |
| Total Tree City Fund | <u>\$10,000</u> |

SIDEWALK UTILITY FUND (130)

| | |
|-----------------------------|------------------------|
| Personal Services | \$ 6,000 |
| Materials and Services | 42,890 |
| Transfers | 3,625 |
| Contingency | 11,000 |
| Total Tree City Fund | <u>\$63,515</u> |

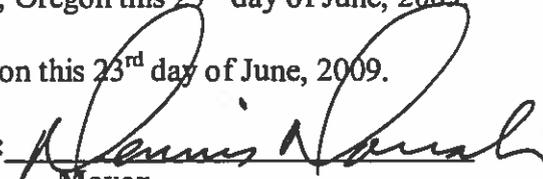
STATE AND FEDERAL GRANTS FUND

| | |
|---|---------------------------|
| LAMP Out-of-Stream Department | \$ 14,050 |
| FAA Airport | 49,500 |
| Comm. Dev. Block Grant Department | 11,000 |
| Skateboard Park Department | 24,450 |
| Industrial Park Rail Spur | 575,000 |
| LAMP III Pathway/Park | 549,659 |
| Small Miscellaneous Grants | 127,692 |
| Transfers | 5,000 |
| Contingency | 17,426 |
| Total State and Federal Grant Fund | <u>\$1,373,777</u> |

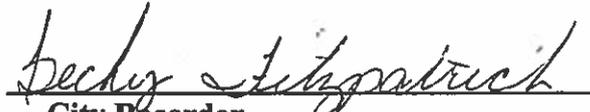
PASSED by the City Council of the City of Baker City, Oregon this 23rd day of June, 2009.

SIGNED by the Mayor of the City of Baker City, Oregon this 23rd day of June, 2009.

SIGNED :


Mayor

ATTEST:


Deputy City Recorder



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, 2009

Mayor Dorrah, City Councilors and Members of the Budget Board

Re: 2009-2010 Budget

Dear Board Members:

Following are key fund highlights from the proposed budget:

General Fund Summary

While preparing the budget our focus was to maintain reserves. Personal Services represents over 63% of the total appropriations in the General Fund. In 2008-09 the City's unions negotiated five year contracts which end June 30, 2013. Budgeted salary increases are as follows:

| | <u>Police</u> | <u>Fire</u> | <u>BCEA</u> | <u>Non-Represented</u> |
|------------------------------|---------------|-------------|----------------------|------------------------|
| 2009-2010 Salary Increase | 3% | 3% | CPI(W)-Mar 2010 - 2% | 0% |

Future salary increases are as follows:

| | <u>Police</u> | <u>Fire</u> | <u>BCEA</u> | <u>Non-Represented</u> |
|------------------------------|---------------|-------------|------------------------------------|------------------------|
| 2010-2011 Salary Increase | 3% | 3% | CPI(W)-March 2011 2% Min 4% Max | Undetermined |
| 2011-2012 Salary Increase | 3% | 3% | CPI(W)-March 2012 2% Min 4% Max | Undetermined |
| 2012-2013 Salary Increase | 3% | 3% | CPI(W)-March 2013 2% Min 4% Max | Undetermined |

Budgeted health insurance increases are as follows:

| | <u>City County Insurance</u> | <u>Pacific Source (Police Union)</u> |
|--|------------------------------|--------------------------------------|
| 2009-2010 Health Insurance Increase | 11.7% | 9.8% |

An actuarial analysis of the City's PERS liability at December 31, 2007 was completed September 2008. The actuarial valuation was used to determine contribution rates for the period July 1, 2009 to June 30, 2011. The rate changes are as follows:

| | <u>Tier 1 & Tier 2</u> | <u>OPSRP General Service</u> | <u>OPSRP Police & Fire</u> |
|--------------|----------------------------|----------------------------------|--------------------------------|
| July 1, 2007 | 14.17% | 13.15% | 16.42% |
| July 1, 2009 | 11.93% | 8.6% | 11.31% |

The City also pays the 6% employee portion for all PERS covered employees.

Recurring expenses are also impacted by the rising cost of expenses such as dispatch services, fuel and utilities as well as continued efforts to maintain our City's assets.

As shown in the attached 2009-10 proposed budget the remainder of the General Fund's reserves are detailed as follows:

| | |
|------------------------------------|-------------------|
| Contingency | \$ 124,124 |
| Unappropriated ending fund balance | <u>676,486</u> |
| Total | <u>\$ 800,610</u> |

The 2008-09 General Fund budget had ending reserves of \$823,111. The General Fund will end the year with an estimated reserve of \$1,013,350 even with an unforeseen hydro plant break down which reduced revenue \$40,000 and increased expenditures \$57,000.

General Fund Revenue

This budget includes a 3% increase in the October 2008 tax assessed values which represents 37% 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 reflect the continued effort to cut costs despite the rising costs in contracts, fuel and utilities.

Water Fund

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

**CITY OF BAKER CITY
ESTIMATE OF COST
2009-2010
5 YEAR WATER CAPITAL PLAN**

Projects to be completed by 6/30/2010

| ITEM | LOCATION | QUANTITY | UNIT | UNIT COST | ESTIMATED TOTAL COST | OBJECTIVE |
|----------------------------------|--|----------|-------------|------------|----------------------|--|
| 1 | Mountain Line Replacement Between Little Mill to (Big) Mill Creek, Sta. 12+90 to Sta. 65+70* | 5280 | Lineal Feet | \$45.00 | \$237,600.00 | Summer-Fall of 2009 install 20" dia. PVC pipe (Labor & Equip) |
| 2 | Old Mountain Line Replacement from Sta. 65+70 to Sta. 118+50* | 5280 | Lineal Feet | \$50.00 | \$264,000.00 | Spring of 2010 - Purchase 24" dia. PVC pipe and fittings, transport materials to site, and - weather permitting- begin installation. |
| 3 | Replace Hydrants | 5 | Each | \$2,150.00 | \$10,750.00 | Replace outdated hydrants |
| 4 | Install Remote Read Meters | 30 | Each | \$275.00 | \$8,250.00 | Phase in remote read meters in commercial zone |
| 5 | Geiser - Pollman Park | 1 | Each | \$6,405.00 | \$6,405.00 | Install irrigation meter and replace existing vault |
| 6 | Geiser - Pollman Park | 1 | Each | \$1,025.00 | \$1,025.00 | Install meter |
| 7 | City Hall | 1 | Each | \$1,076.00 | \$1,076.00 | Install meter |
| 8 | Reservoir Caretakers House/Lab | 1 | Each | \$1,025.00 | \$1,025.00 | Install meter |
| 9 | Reservoir Valve Building | 1 | Each | \$6,700.00 | \$6,700.00 | Install irrigation meter and vault |
| 10 | Hillcrest Islands | 3 | Each | \$950.00 | \$2,850.00 | Install irrigation meters. |
| SUBTOTAL | | | | | \$539,681.00 | |
| TECHNICAL SERVICES CHARGE | | | | | \$53,968.10 | |
| ADMINISTRATIVE CHARGE | | | | | \$46,898.28 | |
| TOTAL ESTIMATED COST | | | | | \$640,547.38 | |

* Contingent upon obtaining right of way.
Items 5-10 are mandated by Oregon Water Resources.

These projects have been budgeted but the timing of the mountain line project is pending a resolution in the federal courts. Ending cash (UEFB and contingency, if unspent) for the Water Fund is budgeted at \$973,822 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.

| 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 | Fifth Street Between Broadway & Campbell St. | 1320 | Lineal Feet | \$65.10 | \$85,932.00 | Install CIPP Lining to prevent leakage & improve structural & flow characteristics of sewage line. |
| 3 | Alley running N-S behind County Court House, Between Washington & Court | 360 | Lineal feet | \$65.10 | \$23,436.00 | Install CIPP Lining to prevent leakage & improve structural & flow characteristics of sewage line. |
| 4 | Alley running N-S Between 2nd & 3rd, Washington & Broadway | 330 | Lineal feet | \$65.10 | \$21,483.00 | Install CIPP Lining to prevent leakage & improve structural & flow characteristics of sewage line. |
| 5 | Wastewater Lagoons Treated Sewage Study | 1 | NA | \$10,000.00 | \$10,000.00 | Land use study for final destination alternatives of future treated wastewater. |
| 6 | Wastewater Lagoon Headwork's | 1 | NA | \$60,000.00 | \$60,000.00 | Obtain portable diesel powered trash/sewage pump for automated emergency backup at Lagoon Headwork's and add redundancy when the facility's pump(s) are in repair. |
| SUBTOTAL | | | | | \$210,851.00 | |
| TECHNICAL SERVICES CHARGE | | | | | \$21,085.10 | |
| ADMINISTRATIVE CHARGE | | | | | \$18,322.95 | |
| TOTAL ESTIMATED COST | | | | | \$250,259.05 | |

These projects have been budgeted. Ending cash (UEFB and contingency, if unspent) for the Wastewater Fund is budgeted at \$192,070 for future work on the wastewater system.

Street Fund

The following chart depicts the street pavement management plan approved by the Council earlier this year.

| RECOMMENDED TREATMENT | | | | |
|---|----------------|---------------------|---------------------------------------|----------------------|
| | MILEAGE | SQUARE YARDS | ESTIMATED COST PER SQUARE YARD | TOTAL COST |
| ASPHALT GRIND & INLAY | | | | |
| Application | 0.10 | 2139 | 25.71 | \$55,000.00 |
| Asphalt Grind & Inlay Sub Total | | | | \$ 55,000.00 |
| CHIP SEAL | | | | |
| Application To City Streets | | 156,625 | 1.61 | \$252,166.25 |
| Prep & Patch City Streets | | 156,625 | 0.42 | \$ 65,782.50 |
| Chip Seal Sub Total | | | | \$ 317,948.75 |
| 2009 STREET TREATMENT SUB TOTAL | | | | \$372,948.75 |
| TECHNICAL SERVICES (8%) | | | | \$29,835.90 |
| ADMINISTRATION (7.9%) | | | | \$31,819.99 |
| CONTINGENCY (7%) | | | | \$30,422.32 |
| 2009 Street Treatment Total Estimated Cost | | | | \$465,026.96 |

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 \$88,632 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 three new/replacement equipment items for \$71,000. Management is currently working on a new system for funding and tracking future equipment replacement costs.

Central Stores Fund

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

Insurance Reserve Fund

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

Technical Services Fund

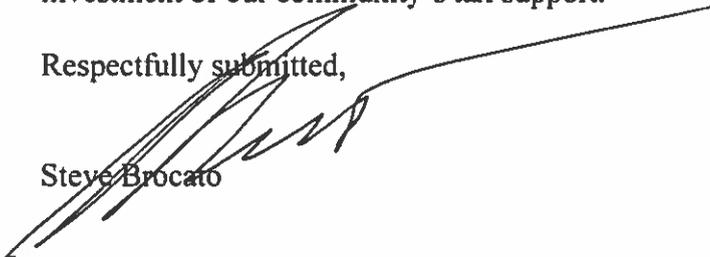
This fund has been reorganized and is now included in the budgets of the departments it serves. The budget was split between Personal Services and Materials and Services in the Street, Water, Wastewater and General Funds.

Other Projects

Funds are budgeted to continue work on the LAMP III project as approved by council. Costs (\$549,659) for design and property acquisition have been anticipated. Also budgeted is \$575,000 for the Industrial Park rail spur.

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 2008-09.

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 | \$ 74,196 | \$ 5,676 | \$ 13,303 | \$ 1,083 | \$ 15,411 | \$ 109,669 |
| Asst PW Dir/Surveyor | Non-Union | 33,480 | 2,561 | - | 489 | 6252 | 42,782 |
| PW Supervisor | Non-Union | 56,352 | 4,311 | 10,104 | 2,322 | 10,991 | 84,078 |
| PW Supervisor | Non-Union | 56,352 | 4,311 | 10,104 | 2,119 | 10,990 | 83,876 |
| PW Supervisor | Non-Union | 50,100 | 3,833 | 8,983 | 731 | 15,334 | 78,981 |
| Equip Op II | BCEA | 47,516 | 3,635 | 8,520 | 1,958 | 15,553 | 77,182 |
| Equip Op II | BCEA | 47,516 | 3,635 | 8,520 | 1,787 | 15,553 | 77,011 |
| Equip Op II | BCEA | 47,516 | 3,635 | 8,520 | 3,559 | 15,553 | 78,783 |
| Spec II W Svc | BCEA | 44,333 | 3,391 | 7,949 | 1,827 | 11,072 | 68,572 |
| Spec II W Plant | BCEA | 47,516 | 3,635 | 8,520 | 1,958 | 11,083 | 72,712 |
| Spec II E Maint | BCEA | 44,333 | 3,391 | 7,948 | 3,321 | 5,536 | 64,529 |
| Spec II WW Plant | BCEA | 44,333 | 3,391 | 7,948 | 1,667 | 15,541 | 72,880 |
| Spec II WW Coll | BCEA | 44,333 | 3,391 | 7,948 | 1,667 | 11,072 | 68,411 |
| Equip Op I | BCEA | 42,693 | 3,266 | 7,655 | 1,759 | 15,533 | 70,906 |
| Utility Worker II | BCEA | 42,593 | 3,258 | 7,636 | 1,755 | 15,527 | 70,769 |
| Utility Worker II | BCEA | 39,817 | 3,046 | 5,813 | 1,640 | 15,522 | 65,838 |
| Utility Worker II | BCEA | 39,853 | 3,049 | 5,819 | 1,642 | 15,522 | 65,885 |
| Utility Worker II | BCEA | 39,817 | 3,046 | 7,139 | 1,497 | 11,052 | 62,551 |
| Utility Worker II--5 FTE | BCEA | 19,908 | 1,523 | 2,907 | 749 | 5,526 | 30,613 |
| Engineering Tech III | BCEA | 49,095 | 3,756 | 8,803 | 717 | 15,561 | 77,932 |
| Engineering Tech III | BCEA | 44,064 | 3,372 | 7,901 | 643 | 15,533 | 71,513 |
| Engineering Tech I | BCEA | 43,048 | 3,294 | 7,719 | 629 | 15,527 | 70,217 |
| Engineering Tech II | BCEA | 44,333 | 3,391 | 7,949 | 647 | 15,542 | 71,862 |
| | | \$1,043,097 | \$ 79,797 | \$ 177,708 | \$ 36,166 | \$ 300,786 | \$ 1,637,552 |

GENERAL LINE ITEM DEFINITIONS

| Fund | Department | Account | 2009-10 Amount |
|------|------------|---------|---------------------|
| 101 | 101 | 5100112 | \$ 15,000 |
| 101 | 102 | 5100137 | 5,000 |
| 101 | 103 | 5100112 | 200 |
| 101 | 104 | 5100101 | 16,025 |
| 101 | 105 | 5100101 | 18,500 |
| 101 | 106 | 5100101 | 8,150 |
| 101 | 109 | 5100112 | 7,000 |
| 101 | 111 | 5100101 | 2,000 |
| 101 | 113 | 5100101 | 7,000 |
| 101 | 114 | 5100101 | 7,500 |
| 102 | 201 | 5100101 | 255,811 |
| 102 | 202 | 5100101 | 28,183 |
| 102 | 203 | 5100101 | 85,998 |
| 102 | 204 | 5100101 | 7,671 |
| 102 | 205 | 5100101 | 30,177 |
| 102 | 209 | 5100101 | 8,250 |
| 102 | 226 | 5100101 | 12,000 |
| 104 | 401 | 5100101 | 581,858 |
| 104 | 402 | 5100101 | 291,638 |
| 105 | 501 | 5100101 | 265,329 |
| 105 | 502 | 5100101 | 40,015 |
| 130 | 130 | 5100112 | 6,000 |
| | | | \$ 1,699,305 |

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 17.93% of gross pay (6% employee pick-up and 11.93% employer paid). The City has twenty three employees who are members of the OPSRP system and that rate is 8.6% plus 6%, unless they are public safety employees, then we pay 11.31% plus 6%. The rates will remain the same through 2010-11.
- ◆ **5-10-0117 Workers' Compensation Insurance** - Depending on the job position, the City's costs ranges between \$0.16 to \$7.49 per \$100 of payroll.
- ◆ **5-10-0118 Health Insurance** - This line includes medical, dental, vision and life insurance.
- ◆ **5-10-0122 Employee Benefits** - This line 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 55¢per mile) and meals not to exceed \$30.00 per day.

5-20-0205 Equipment Maintenance care/repair/servicing of computers, 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.

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.

GENERAL LINE ITEM DEFINITIONS

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 the City will no longer maintain separate surety bonds on the City Manager and Finance Director since coverage is now provided by City County Insurance.

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. This insurance type was carried for one year 2007-08 only.

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 this pays for animal control expenses such as sheltering, euthanizing, rabies identification and CSO safety equipment. This also pays for spaying and neutering cats through the Mollie Atwater program.

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.

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

GENERAL LINE ITEM DEFINITIONS

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 no longer used to charge the work of the City's Technical Services Department.

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 pays for EMS supplies, small equipment and ambulance medications.

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

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

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

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

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

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

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

GENERAL LINE ITEM DEFINITIONS

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 2007-08.) 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 2009-10 that was calculated early in this year's budget process.

GENERAL LINE ITEM DEFINITIONS

CALCULATION OF INDIRECT RATE FOR 2009-10 BUDGET PROCESS

Administration Functions

| Funds/Departments | | Total Personal Services & M/S 2007-08 Expenditures |
|-----------------------------------|---------|---|
| Administration | 101-101 | \$ 1,155,203 |
| Less City Project Fund | | (10,200) |
| Less Council Chamber Equipment | | (82,612) |
| Less HBC Pass Thru | | (39,411) |
| Less Dispatch Contract | | (268,240) |
| Total Administrative Costs | | \$ 754,740 |

Administration Recipients

| Funds/Departments | | 2007-08 Expenditures | Low Effort Items Subtracted | Net |
|----------------------------------|---------|-------------------------|-----------------------------------|---------------------|
| HBC | 101-101 | \$ 39,411 | | \$ 39,411 |
| Admin City Projects | 101-101 | 10,200 | | 10,200 |
| Police | 101-102 | 1,786,767 | 13,000 | 1,773,767 |
| Fire | 101-103 | 1,290,321 | | 1,290,321 |
| Cemetery | 101-104 | 92,111 | 68,814 | 23,297 |
| Parks | 101-105 | 50,845 | 16,102 | 34,743 |
| Airport | 101-106 | 71,371 | 40,340 | 31,031 |
| Planning | 101-109 | 137,171 | | 137,171 |
| Hydro Plant | 101-111 | 3,156 | | 3,156 |
| Samo Swim | 101-113 | 33,532 | | 33,532 |
| Economic Development | 101-114 | 195,815 | | 195,815 |
| Street Fund - All Dept | 102 | 1,450,200 | 62,482 | 1,387,718 |
| Water Fund - All Dept | 104 | 1,609,404 | | 1,609,424 |
| Wastewater Fund - All Dept | 105 | 1,229,139 | | 1,229,139 |
| Central Stores | 107-701 | - | | - |
| Equip and Vehicle | 108-801 | 417,354 | 95,638 | 321,716 |
| LID Fund | 110-901 | 140,122 | 139,521 | 601 |
| Payroll Service Fund | 111-906 | 45,114 | | 45,114 |
| Fire Equipment Reserve Fund | 112-121 | 114,190 | 114,190 | - |
| Samo Swim | 115-151 | 49,023 | | 49,023 |
| Golf Course | 123-231 | 20,000 | 20,000 | - |
| Masonic Lodge Rd Trust | 126-261 | 1,306 | | 1,306 |
| Building Dept | 127-110 | 351,755 | | 351,755 |
| Tech Services | 128-112 | 307,756 | | 307,756 |
| Grant Fund - LAMP | 160-602 | 2,085 | | 2,085 |
| Grant Fund - FAA | 162-621 | 517 | | 517 |
| 911 Tax | 165-651 | 50,897 | 50,897 | - |
| CDBG | 166-661 | 12,766 | | 12,766 |
| LAMP III | 174-174 | 3,929 | | 3,929 |
| Small Misc Grants | 175 | 44,243 | 20,000 | 24,243 |
| Total | | \$ 9,560,500 | \$ 640,984 | \$ 8,919,516 |
| Admin as a % of the Total | | | | 8.5% |

GENERAL LINE ITEM DEFINITIONS

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

We do not collect this administrative indirect from internal service funds (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 2009-10 Budget Schedule of Interfund Transfers | | | | | |
|---|------------------------------|----------------------|----------------------|---------|---|
| Sending Fund | Sending Department | Receiving Fund | Receiving Department | Amount | Basis of Allocation |
| 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 | | | 1,500 | |
| 102-Street Fund | 203-Preventative Maintenance | | | 7,000 | |
| 102-Street Fund | 204-Street Lighting | | | 3,500 | |
| 102-Street Fund | 205-Snow & Ice Control | | | 2,000 | |
| 102-Street Fund | 209-Street Construction | | | 1,500 | |
| 102-Street Fund | 226-D Street Project | | | 1,500 | |
| 104-Water Fund | 401-Water Maintenance | | | 24,000 | |
| 104-Water Fund | 402-Water construction | | | 100,000 | |
| 105-Wastewater Fund | 501-Wastewater Maintenance | | | 10,500 | |
| 105-Wastewater Fund | 502-Wastewater construction | | | 13,000 | |
| | | | | 194,500 | |
| Actual Revenue Budgeted: | | | | 194,500 | |
| 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 | 142,744 | |
| Cash Transfers: | | | | | |
| (Expenditure line that begin with 5-60) | | | | | |
| 101-General Fund | 101-Administration | 162-FAA Match | 100-Revenue | 7,500 | Transfer for FAA grant match. |
| 114-Mt Hope Trust | 141-Mt Hope Trust | 101-General Fund | 100-Revenue | 7,100 | Transfer to pay for cemetery operations. |
| 116-Schmitz Trust | 161-J Schmitz Memorial Trust | 101-General Fund | 100-Revenue | 4,000 | Transfer to pay for cemetery operations. |
| 166-S&F Grant Fund - CDBG | 661-Community Dev Projects | 175-712 Bandstand | 100-Revenue | 5,000 | Contribution to the Geiser Pollman Park bandstand. |
| 130-Sidewalk Utility Fee | 130-Sidewalk Utility Fee | 102-Street Fund | 100-Revenue | 2,500 | Reimbursement for Labor |
| 130-Sidewalk Utility Fee | 130-Sidewalk Utility Fee | 101-General Fund | 100-Revenue | 1,125 | Reimbursement for Software Enhancement |
| 102-Street Fund | 226-D Street Project | 101-General Fund | 100-Revenue | 100,000 | D Street Refund Reimbursement |
| Interfund loan transfers: | | | | | |
| 114-Mt Hope Trust Fund | 141-Mt Hope Trust Fund | 123-Golf Course Fund | 100-Revenue | 20,000 | Payments are made monthly on this interfund loan. |
| 110-LID Fund (via 3 Birch prop owners) | 901-LID Proceed Expenditure | 108-Eq Reserve | 100-Revenue | 17,500 | This is the sixth payment and will result in a 2012-13 payoff. |
| 110-LID Fund (via Elin prop owners) | 901-LID Proceed Expenditure | 108-Eq Reserve | 100-Revenue | 30,000 | This is the fourth payment and will result in a 2014-15 payoff. |

Interfund Loans in the 2009-10 Budget

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| Fund Borrowing | | | | | | | | | |
| Fund Borrowed from | | | | | | | | | |
| Purpose | | | | | | | | | |
| Capital or Operating Loan* | | | | | | | | | |
| Original Amount | | | | | | | | | |
| Year of Loan | | | | | | | | | |
| Year(s) for Repayment | | | | | | | | | |
| Interest Amount | | | | | | | | | |
| Loan Payment | | | | | | | | | |
| Amount Budgeted | | | | | | | | | |
| Paying Fund | | | | | | | | | |
| Receiving Fund | | | | | | | | | |
| Receiving Fund for LID Payments | | | | | | | | | |

ORS defines a capital loan as "for the design, acquisition, construction, installation or improvement of real or personal property". A five year pay back is allowed.

An operating loan is any other including those made for paying operating expenses. A one year pay back is allowed.

110 - LID Fund
108-Equipment & Vehicle Fund
Elm St LID
Capital
\$238,171
05-06
10 Years
Use Regular LID System
Use Regular LID System

110 - LID Fund
108-Equipment & Vehicle Fund
Birch LID (3 Assessments)
Capital
\$90,416
02-03
10 Years
Use Regular LID System
Use Regular LID System

123 - Golf Fund
114-Mt Hope Trust Fund
Refinance Back Nine & GF
Capital
\$257,279
08-09
5 Years
Pool Rate
\$20,000 - Annually
\$20,000

110 - LID Fund
108-Equipment & Vehicle Fund
110 - LID Fund
\$17,500

110 - LID Fund
108-Equipment & Vehicle Fund
110 - LID Fund

BUDGET DOCUMENT
YEAR 2009-2010

| -- HISTORICAL DATA -- | | ADOPTED | | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------------------|-----------|-----------|-----------|-----------|---------------------------|-----------|-----------|-----------|
| 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | | | | | |
| 2,300,995 | 2,182,132 | 1,804,318 | 1,804,318 | 3-01-0101 | BEGINNING WORKING CAPITAL | 1,013,350 | 1,013,350 | 1,013,350 |
| 104,566 | 72,495 | 89,000 | 89,000 | 3-10-0200 | PRIOR YEARS TAXES | 62,000 | 62,000 | 62,000 |
| 3,523 | 1,455 | 1,250 | 1,250 | 3-10-0300 | LICENSES | 1,250 | 1,250 | 1,250 |
| 1,319 | 1,402 | 500 | 500 | 3-10-0301 | LOCAL MERCHANTS PERMIT | 500 | 500 | 500 |
| 1,960 | 1,010 | 1,800 | 1,800 | 3-10-0302 | SOCIAL GAMES LIC.& FEES | 1,800 | 1,800 | 1,800 |
| 2,750 | 3,300 | 2,200 | 2,200 | 3-10-0310 | VEHICLE IMPOUND FEE | 3,000 | 3,000 | 3,000 |
| 3,234 | 3,177 | 3,000 | 3,000 | 3-10-0400 | BICYCLE LICENSES | 3,200 | 3,200 | 3,200 |
| 150 | | | | 3-10-0500 | DOG LICENSES | | | |
| 600 | 244 | | | 3-10-0503 | PARADE PERMIT FEES | | | |
| 490 | 464 | 400 | 400 | 3-10-0601 | WTR/WASTEWR INSPECTION | 400 | 400 | 400 |
| 2,724 | 2,365 | 2,925 | 2,925 | 3-10-0614 | PERMITS FENCING CITY | 4,000 | 4,000 | 4,000 |
| 11,847 | 11,847 | 14,320 | 14,320 | 3-10-0630 | DEVELOPMENT REVIEW | 10,000 | 10,000 | 10,000 |
| 5,727 | 4,255 | 5,000 | 5,000 | 3-10-0701 | PLANNING DEPT. FEES | 6,000 | 6,000 | 6,000 |
| 360 | 370 | | | 3-10-0702 | DOG RELEASE FEES | | | |
| 18,684 | 10,901 | 18,000 | 18,000 | 3-10-0705 | LIQUOR LIC. APPROVAL FEE | 12,000 | 12,000 | 12,000 |
| 651 | 312 | 300 | 300 | 3-10-0706 | LIEN SEARCH FEES | 300 | 300 | 300 |
| 33,115 | 36,611 | 50,000 | 50,000 | 3-10-0707 | FEES-BARKING COLLAR, ETC | 45,000 | 45,000 | 45,000 |
| 3,625 | 10,580 | 4,000 | 4,000 | 3-10-0800 | FINES/FORFEITURES | 4,000 | 4,000 | 4,000 |
| | 31 | | | 3-10-0900 | INCIDENTAL SALES | | | |
| 4,823 | 4,725 | 4,725 | 4,725 | 3-10-0901 | PUBLIC RECORDS REQUESTS | 2,160 | 2,160 | 2,160 |
| 199,426 | 222,675 | 200,000 | 200,000 | 3-10-1001 | RENT | 208,000 | 208,000 | 208,000 |
| 25,308 | 26,785 | 17,000 | 17,000 | 3-10-1101 | MEDICARE | 17,000 | 17,000 | 17,000 |
| 44,959 | 59,902 | 59,000 | 59,000 | 3-10-1102 | WELFARE | 59,000 | 59,000 | 59,000 |
| 11,355 | 11,305 | 5,000 | 5,000 | 3-10-1103 | MEDICARE/WELFARE | 5,000 | 5,000 | 5,000 |
| 44,238 | 37,583 | 41,000 | 41,000 | 3-10-1104 | SAIF | 41,000 | 41,000 | 41,000 |
| 160,999 | 167,040 | 190,000 | 190,000 | 3-10-1105 | AMBULANCE-MOTOR VEHICLE | 190,000 | 190,000 | 190,000 |
| 40,179 | 22,715 | 38,000 | 38,000 | 3-10-1106 | GENERAL AMBULANCE SERVICE | 35,000 | 35,000 | 35,000 |
| 2,818 | 1,628 | 1,200 | 1,200 | 3-10-1108 | FIRE TRUCK REVENUE | 1,200 | 1,200 | 1,200 |
| 143,208 | 93,115 | 40,000 | 40,000 | 3-10-1109 | FIRE MED | 13,500 | 13,500 | 13,500 |
| 19,478 | 21,015 | 30,000 | 30,000 | 3-10-1112 | AMBULANCE STANDBY DUTY | 30,000 | 30,000 | 30,000 |
| 323 | 663 | 300 | 300 | 3-10-1200 | INTEREST | 300 | 300 | 300 |
| 1,500 | | | | 3-10-1300 | OPENING AND CLOSING GRAVE | | | |
| 23,907 | 22,718 | 24,000 | 24,000 | 3-10-1301 | STATE SURCHARGE - BURIAL | 7,100 | 7,100 | 7,100 |
| 13,879 | 12,672 | 14,000 | 14,000 | 3-10-1401 | POLICE DON/GRANTS | 4,000 | 4,000 | 4,000 |
| 509 | 319 | 300 | 300 | 3-10-1501 | TRANSFER FR MT HOPE TRUST | 100 | 100 | 100 |
| 17,032 | 13,801 | 19,800 | 19,800 | 3-10-1502 | TRANSFER FR J SCHMITZ FND | 30,000 | 30,000 | 30,000 |
| 760 | 1,166 | 3,000 | 3,000 | 3-10-1503 | PERPETUAL CARE INTEREST | 30,000 | 30,000 | 30,000 |
| 24,692 | 20,382 | 1,250 | 1,250 | 3-10-1600 | LOT SALES/PERPETUAL C | 2,000 | 2,000 | 2,000 |
| 22,370 | 21,769 | 20,000 | 20,000 | 3-10-1601 | CITY SVC FEE-MASONIC LDG | 2,000 | 2,000 | 2,000 |
| 46,937 | 65,370 | 18,000 | 18,000 | 3-10-1700 | PARKING VIOLATIONS | 20,000 | 20,000 | 20,000 |
| | | 60,000 | 60,000 | 3-10-1911 | DOWNTOWN E.I.DIST.ASSESSM | 21,000 | 21,000 | 21,000 |
| | | | | 3-10-1921 | SPECIAL E.I.D. BUSINESS L | 21,000 | 21,000 | 21,000 |
| | | | | 3-10-2002 | GENERATED POWER SALES | 65,000 | 65,000 | 65,000 |
| | | | | 3-10-2096 | FRANCHISE - PREFERRED LD | | | |
| | | | | 3-10-2097 | FRANCHISE - MATRIX TELE | | | |
| | 26 | | | 3-10-2098 | ADVANCED FRANCHISE FEES | | | |
| 314,704 | 329,469 | 330,000 | 330,000 | 3-10-2101 | FRANCHISE O.T.E.C. | 355,000 | 355,000 | 355,000 |

BUDGET DOCUMENT
YEAR 2009-2010

| --- HISTORICAL DATA --- | | ADOPTED | | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------------|-----------|-----------|-----------|-----------------------------|-------------|-----------|-----------|-----------|
| 2006-2007 | 2007-2008 | 2008-2009 | | | | | | |
| 72,737 | 69,506 | 70,000 | 3-10-2102 | FRANCHISE - OWEST | 70,000 | 70,000 | 70,000 | 70,000 |
| 39,306 | 43,812 | 40,000 | 3-10-2103 | FRANCHISE BAKER SANITARY | 44,000 | 44,000 | 44,000 | 44,000 |
| 58,825 | 52,405 | 55,000 | 3-10-2104 | FRANCHISE CHARTER COMMON | 50,000 | 50,000 | 50,000 | 50,000 |
| 223,080 | 249,493 | 230,000 | 3-10-2105 | FRANCHISE CASCADE NATURAL | 240,000 | 240,000 | 240,000 | 240,000 |
| 85,182 | 87,446 | 95,244 | 3-10-2106 | WAYER INLIEU OF FRANCHISE | 95,244 | 95,244 | 95,244 | 95,244 |
| 38,664 | 42,451 | 47,500 | 3-10-2107 | WASTEWATER INLIEU FRANCHS | 47,500 | 47,500 | 47,500 | 47,500 |
| 7,200 | 11,503 | 11,000 | 3-10-2203 | HANGAR RENT | 10,000 | 10,000 | 10,000 | 10,000 |
| 3,975 | 6,760 | 6,000 | 3-10-2206 | GROUND LEASES | 6,000 | 6,000 | 6,000 | 6,000 |
| 21,743 | 26,979 | 10,920 | 3-10-2207 | MISC REVENUE | 15,000 | 15,000 | 15,000 | 15,000 |
| 4,295 | 3,255 | --- | 3-10-2208 | AIRPORT FUEL SALES | --- | --- | --- | --- |
| --- | 922 | 6,000 | 3-10-2209 | AIRPORT GAS TAX | 7,000 | 7,000 | 7,000 | 7,000 |
| 18,215 | 16,576 | 17,500 | 3-10-2700 | STATE CIGARETTE TAX | 15,500 | 15,500 | 15,500 | 15,500 |
| 105,801 | 114,778 | 122,000 | 3-10-2800 | STATE LIQUOR TAX | 118,000 | 118,000 | 118,000 | 118,000 |
| 74,472 | 79,746 | 85,000 | 3-10-2900 | STATE REVENUE SHARING | 83,000 | 83,000 | 83,000 | 83,000 |
| 25,000 | --- | --- | 3-10-3510 | SMITH DITCH REIMBURSEMENT | --- | --- | --- | --- |
| --- | --- | --- | 3-10-3905 | BULLET PROOF VEST GRANT | --- | --- | --- | --- |
| 41,329 | 41,873 | 45,000 | 3-10-4299 | SRO GRANT/5J PAYMENT | 48,216 | 48,216 | 48,216 | 48,216 |
| 2,462 | --- | 2,400 | 3-10-4314 | FIRE'S EMS FIRST RESP GRT | --- | --- | --- | --- |
| 7,500 | --- | --- | 3-10-4315 | LEO ADLER AIRPORT GRANT | --- | --- | --- | --- |
| 1,000 | --- | 1,000 | 3-10-4316 | FIREMED GRANT | --- | --- | --- | --- |
| --- | 6,800 | 13,750 | 3-10-4317 | LEO ADLER FENCE GRANT | --- | --- | --- | --- |
| --- | 148 | --- | 3-10-4351 | LEO ADLER AIRPORT GRANT | --- | --- | --- | --- |
| --- | 11,800 | 4,000 | 3-10-4360 | LEO ADLER DAY GRANTS | --- | --- | --- | --- |
| --- | 26,000 | 20,000 | 3-10-4363 | SHPO GRANT | 4,000 | 4,000 | 4,000 | 4,000 |
| --- | 13,000 | --- | 3-10-4364 | OR ECONOMIC COMM GRANT | 15,000 | 15,000 | 15,000 | 15,000 |
| --- | --- | --- | 3-10-4365 | MAYBELLE CLARK DONATION | --- | --- | --- | --- |
| --- | --- | 344,070 | 3-10-5711 | TRANS FROM PAYROLL SER | --- | --- | --- | --- |
| --- | --- | --- | 3-10-5712 | TRANS FR ST FUND - D ST | --- | --- | --- | --- |
| --- | --- | --- | 3-10-5713 | TRANSFER FR SIDEWALK 130 | 100,000 | 100,000 | 100,000 | 100,000 |
| 297,714 | 337,356 | 481,882 | 3-10-7001 | ADMIN SVCS INDIRECT COST | 1,125 | 1,125 | 1,125 | 1,125 |
| --- | --- | 181,882 | 3-10-7002 | ADM SVCS INDIRECT RESERVE | 409,286 | 409,286 | 409,286 | 409,286 |
| 28,000 | 77,000 | 136,000 | 3-10-7104 | ECONOMIC DEV SUPPORT | 69,286 | 69,286 | 69,286 | 69,286 |
| 10,000 | 10,000 | --- | 3-10-7105 | SHERIFF/PROPERTY ROOM | 136,000 | 136,000 | 136,000 | 136,000 |
| 1,812,239 | 1,939,404 | 1,884,198 | 3-10-9900 | CURRENT YEARS TAXES | 2,074,176 | 2,074,176 | 2,074,176 | 2,074,176 |
| 6,640,168 | 6,768,807 | 6,660,170 | T O T A L | D E P T 100 R E V E N U E S | 5,792,921 | 5,812,921 | 5,832,921 | 5,832,921 |

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, building maintenance, electricity, the audit, insurance expenses, community participation costs and the unappropriated ending fund balance

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------------|-----------------------|-----------------------|---|
| 5-20-0203 | TRAINING AND TRAVEL | 12,000 | 10,000 | This amount includes training for staff, the City Manager and Council. |
| 5-20-0204 | LOCAL MEETINGS | 1,000 | 1,000 | This includes the cost of all local meetings. |
| 5-20-0206 | BUILDING MAINTENANCE | 9,000 | 9,000 | Increased for the cost of annual elevator maintenance. |
| 5-20-0214 | LEGAL COSTS | 25,000 | 25,000 | Legal services are contracted. |
| 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 14,560 | 18,500 | 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, accounting texts, bank fees, permits, Visa charges, lien search fees and other miscellaneous dues, fees and subscriptions. |
| 5-20-0222 | DISPATCH CONTRACT | 286,000 | 276,000 | This pays for dispatch services for police, fire, and public works. |

7/21/09
11:20 AM

BIJEAN
101-GENERAL FUND
101-ADMINISTRATIVE SERVICES
-- HISTORICAL DATA --
2006-2007 2007-2008

BUDGET DOCUMENT
YEAR 2009-2010
DESCRIPTION

PAGE 3
G11611
G116--

| | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---------------------------------|----------------------|-----------|--------------------------------|----------------|----------------|----------------|
| E X P E N S E S | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 560 | 1,050 | 5-10-0100 | CITY COUNCIL PAY | 1,050 | 1,050 | 1,050 |
| 48,942 | 96,816 | 5-10-0101 | CITY MANAGER | 96,816 | 96,816 | 96,816 |
| 80,064 | 68,598 | 5-10-0102 | FINANCE DIRECTOR | 73,244 | 73,244 | 73,244 |
| 67,976 | | 5-10-0103 | CITY ATTORNEY | | | |
| 32,508 | 53,469 | 5-10-0105 | PERSONNEL OFFICER/DEP REC | 44,592 | 44,592 | 44,592 |
| 67,422 | | 5-10-0106 | ACCOUNTING ASSISTANT | | | |
| 38,542 | | 5-10-0107 | MGMT ASSISTANT | 34,176 | 34,176 | 34,176 |
| 39 | 32,482 | 5-10-0108 | ADMIN ASSIST 0.25 FTE | 7,709 | 7,709 | 7,709 |
| | | 5-10-0109 | AR SPEC-CASHIER | 35,129 | 35,129 | 35,129 |
| | | 5-10-0110 | ACCOUNTING TECHNICIAN | 38,911 | 38,911 | 38,911 |
| | | 5-10-0112 | PUBLIC WORKS WAGES | 15,000 | 15,000 | 15,000 |
| | | 5-10-0113 | JANITORS | 14,817 | 14,817 | 14,817 |
| | | 5-10-0114 | OVERTIME | 2,599 | 2,599 | 2,599 |
| | | 5-10-0115 | SOCIAL SECURITY | 28,193 | 28,193 | 28,193 |
| | | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 54,803 | 54,803 | 54,803 |
| | | 5-10-0117 | WORKERS' COMPENSATION INS | 1,689 | 1,689 | 1,689 |
| | | 5-10-0118 | HEALTH INSURANCE | 83,205 | 83,205 | 83,205 |
| | | 5-10-0120 | UNEMPLOYMENT | | | |
| | 1,150 | 5-10-0122 | EMPLOYEE BENEFITS | 1,150 | 1,150 | 1,150 |
| | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| | 4,181 | 5-10-0124 | COMPENSATION SELLS | 4,181 | 4,181 | 4,181 |
| | | | TOTAL PERSONAL SERVICES | 537,264 | 537,264 | 537,264 |
| 471,658 | 536,762 | | | | | |
| MATERIALS & SERVICES | | | | | | |
| 13,660 | 12,000 | 5-20-0201 | TELEPHONE | 12,000 | 12,000 | 12,000 |
| 8,051 | 12,500 | 5-20-0202 | ELECTRIC POWER | 12,500 | 12,500 | 12,500 |
| 14,035 | 12,000 | 5-20-0203 | TRAINING & TRAVEL | 10,000 | 10,000 | 10,000 |
| 1,365 | 1,000 | 5-20-0204 | LOCAL MEETINGS | 1,000 | 1,000 | 1,000 |
| 356 | 2,000 | 5-20-0205 | EQUIPMENT MAINTENANCE | 2,000 | 2,000 | 2,000 |
| 3,392 | 9,000 | 5-20-0206 | BUILDING MAINTENANCE | 9,000 | 9,000 | 9,000 |
| 1,703 | 3,000 | 5-20-0207 | GROUND MAINTENANCE | 3,000 | 3,000 | 3,000 |
| 1,475 | 2,000 | 5-20-0211 | PRINTING, ADVERTSNG, ELECTIO | 2,000 | 2,000 | 2,000 |
| 6,181 | 6,500 | 5-20-0212 | COPY MACHINE SUPPLIES | 6,500 | 6,500 | 6,500 |
| 14,675 | 18,350 | 5-20-0213 | AUDIT/FINANCIAL CONSULTIN | 18,350 | 18,350 | 18,350 |
| 24,813 | 25,000 | 5-20-0214 | LEGAL COSTS | 25,000 | 25,000 | 25,000 |
| 13,807 | 12,000 | 5-20-0215 | OFFICE SUPPLIES | 10,000 | 10,000 | 10,000 |
| 820 | | 5-20-0216 | SMITH DITCH SUIT COSTS | | | |
| 12,317 | 30,000 | 5-20-0219 | FINANCE SOFTWARE SERVICES | 15,000 | 15,000 | 15,000 |
| 18,385 | 14,560 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 18,500 | 18,500 | 18,500 |
| 6,622 | 5,000 | 5-20-0221 | COMPUTER CONTRACTED SERV | 5,000 | 5,000 | 5,000 |
| 268,240 | 286,000 | 5-20-0222 | DISPATCH CONTRACT | 276,000 | 276,000 | 276,000 |
| 10,550 | 15,000 | 5-20-0223 | CONTRACTED SERVICES | 19,000 | 19,000 | 24,000 |
| | | 5-20-0224 | EQUIP MAINT/REPLACE | | | |
| | 6,000 | 5-20-0225 | PERSONNEL RECRUITMENT | 3,500 | 3,500 | 3,500 |
| 10,011 | 35,500 | 5-20-0227 | HBC PAYMENTS | 35,500 | 35,500 | 35,500 |
| 44,004 | | | | | | |

BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | 2007-2008 | ADOTTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------|-----------|----------------------|----------------|----------------------------|-----------|-----------|-----------|
| 6,191 | 12,829 | 11,317 | 5-20-0228 | INSURANCE | 13,154 | 13,154 | 13,154 |
| 300 | 200 | 300 | 5-20-0229 | SURETY BONDS | | | |
| | | 1,422 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| | 513 | 5,000 | 5-20-0231 | VEHICLE FUEL AND MAINT | 3,000 | 3,000 | 3,000 |
| 10,139 | 11,197 | 8,100 | 5-20-0235 | REFUNDS | 4,100 | 4,100 | 4,100 |
| 2,555 | 943 | 3,000 | 5-20-0238 | OPERATING SUPPLIES | 3,000 | 3,000 | 3,000 |
| | 472 | 800 | 5-20-0244 | POSTAGE | 800 | 800 | 800 |
| 6,596 | 6,829 | 7,500 | 5-20-0252 | HEATING FUEL | 7,500 | 7,500 | 7,500 |
| 3,178 | 4,707 | 2,500 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 2,658 | 3,682 | 3,000 | 5-20-0262 | COMMUNITY ACTIVITIES | | | |
| 168 | 196 | 200 | 5-20-0263 | TREE CITY USA | 1,000 | 1,000 | 1,000 |
| 12,889 | 5,067 | 10,500 | 5-20-0300 | EQUIP/FURNITURE-NONCAP | 200 | 200 | 200 |
| 11,000 | | | 5-20-0311 | CITY PROJECT FUND | 10,500 | 10,500 | 10,500 |
| 530,363 | 509,228 | 561,049 | | TOTAL MATERIALS & SERVICES | 527,104 | 607,104 | 612,104 |
| CAPITAL OUTLAY | | | | | | | |
| 15,178 | 10,200 | | 5-40-0300 | CITY PROJECT FUND | | | |
| 7,618 | 82,612 | | 5-40-0301 | COUNCIL CHAMBERS REMODEL | | | |
| | | 18,685 | 5-40-0311 | CARNEGIE REMODEL | | | |
| 450 | | | 5-40-0407 | GRANT MATCH FUND | | | |
| | | 20,000 | 5-40-0408 | CITY HALL WINDOWS | | | 20,000 |
| 23,246 | 92,812 | 38,685 | | TOTAL CAPITAL OUTLAY | | | 20,000 |
| TRANSFERS | | | | | | | |
| 22,300 | | 60,000 | 5-60-0112 | TRANS TO FIRE RESERVE | | | |
| 10,000 | | | 5-60-0160 | TRANS TO 160 PATHWAY IRRG | | | |
| 7,500 | 7,500 | 7,500 | 5-60-0162 | TRANS TO 162 FAA MATCH | | | |
| 145,000 | | | 5-60-0174 | TRANS TO RESORT GRANT FD | | 7,500 | 7,500 |
| 8,397 | | | 5-60-0175 | TRANS TO GRANT FUND POL | | | |
| 105,000 | 50,000 | 120,000 | 5-60-0176 | TRANS TO ST FUND-D STR | | | |
| | | 10,000 | 5-60-0178 | TRANS TO GOLF-PARKING LOT | | | |
| | | 4,500 | 5-60-0179 | TRANS TO TREE CITY FUND | | | |
| | | 5,178 | 5-60-0180 | TRANS TO INSURANCE RESERV | | | |
| 298,197 | 57,500 | 207,178 | | TOTAL TRANSFERS | 7,500 | 7,500 | 7,500 |
| CONTINGENCY | | | | | | | |
| | | 13,500 | 5-70-0501 | CONTINGENCY | 75,000 | 75,000 | 75,000 |
| | | 13,500 | | TOTAL CONTINGENCY | 75,000 | 75,000 | 75,000 |
| UEFB | | | | | | | |
| | | 710,987 | 5-90-0701 | UNAPPROPRIATED END FB | 676,486 | 576,486 | 571,486 |
| | | 710,987 | | TOTAL UEFB | 676,486 | 576,486 | 571,486 |
| 1,323,464 | 1,212,704 | 2,068,161 | TOTAL DEPT 101 | E X P E N S E S | 1,823,354 | 1,803,354 | 1,823,354 |

General Fund - 101
Police Department -102

The positions budgeted this year in the police department are:

- ◆ 1 Chief of Police
- ◆ 1 Lieutenant
- ◆ 2 Sergeants
- ◆ 12 Patrol Officers
- ◆ 1 Code Enforcement Officer
- ◆ 0.6 Evidence Technician
- ◆ 1 FTE Public Safety Clerk, split by 2 personnel

This year's personnel request includes the same number of sworn positions, but within a different organizational structure. In an effort to decrease costs, increase operational effectiveness and increase flexibility, we have cut one sergeant position and added one patrol level position. This will add to the responsibilities of the remaining supervisors, but will in turn allow the department to increase our investigative efforts (primarily with drug enforcement) and ensure that the schools will have semi-consistent coverage even if the grants are unsuccessful. If the grants are unsuccessful the School Resource Officer position will be not be continued.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------------|-----------------------|-----------------------|---|
| 5-20-0203 | TRAINING AND TRAVEL | 8,000 | 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 Depart of Public Safety Standards and Training also requires a minimum of 84 training hours every three years for certified officers. |
| 5-20-0204 | POLICY DEVELOPMENT | 3,570 | 4,450 | 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. The increase is due to increased fees from Lexipol. |
| 5-20-0206 | BUILDING MAINTENANCE | 25,920 | 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 | 5,000 | 6,000 | The department provides uniform and laundry service per the officers' labor agreement and to maintain a professional appearance of all personnel. The increase is based on FY 2008-09 projections and a 5% increase from the vendor. |
| 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 1,500 | 1,500 | The Department maintains professional association and certification fess, 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 |
| 5-20-0259 | UNIFORM REPLACEMENT | 11,500 | 8,500 | 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. Each officer belonging to the Baker City Police Association receives a \$200 duty boot allowance every other year. The allowance was paid in 2008-09. |

--- HISTORICAL DATA ---
2006-2007 2007-2008 2008-2009

ACCT DESCRIPTION

PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES

| | | | | | | | |
|-----------|-----------|-----------|-----------|---------------------------|-----------|-----------|-----------|
| 58,330 | 68,154 | 73,007 | 5-10-0102 | CHIEF OF POLICE | 74,436 | 74,436 | 74,436 |
| 48,227 | 60,378 | 62,591 | 5-10-0104 | LIEUTENANT | 63,216 | 63,216 | 63,216 |
| 147,162 | 153,195 | 171,348 | 5-10-0106 | SERGEANTS 2 FTE | 121,585 | 121,585 | 121,585 |
| 428,017 | 476,724 | 542,190 | 5-10-0107 | PATROL OFFICERS 12 FTE | 601,563 | 601,563 | 601,563 |
| 35,024 | 34,470 | 38,180 | 5-10-0108 | CODE ENFORCE OFF 1 FTE | 40,912 | 40,912 | 40,912 |
| 441 | 12,248 | 18,200 | 5-10-0109 | EVIDENCE TECH 0.6 FTE | 18,743 | 18,743 | 18,743 |
| 13,777 | 13,180 | 33,199 | 5-10-0110 | PUBLIC SAFETY CLRK 1 FTE | 31,517 | 31,517 | 31,517 |
| 10,560 | 8,707 | 26,500 | 5-10-0111 | TRAINING OVERTIME | 25,000 | 25,000 | 25,000 |
| 2,334 | | | 5-10-0112 | HOLIDAY PAY | | | |
| 9,845 | 352 | 7,000 | 5-10-0113 | PART TIME POLICE LABOR | 2,500 | 2,500 | 2,500 |
| 46,363 | 49,266 | 43,000 | 5-10-0114 | OVERTIME | 40,000 | 40,000 | 40,000 |
| 63,476 | 68,885 | 81,162 | 5-10-0115 | SOCIAL SECURITY | 83,274 | 83,274 | 83,274 |
| 168,978 | 184,387 | 216,713 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 193,414 | 193,414 | 193,414 |
| 27,889 | 27,659 | 42,926 | 5-10-0117 | WORKERS' COMPENSATION INS | 34,848 | 34,848 | 34,848 |
| 158,943 | 181,912 | 199,634 | 5-10-0118 | HEALTH INSURANCE | 218,428 | 218,428 | 218,428 |
| | 3,241 | | 5-10-0120 | UNEMPLOYMENT | | | |
| | 1,110 | 300 | 5-10-0122 | EMPLOYEE BENEFITS | 300 | 300 | 300 |
| 10,985 | | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| 32,328 | 26,172 | 37,080 | 5-10-0124 | COMPENSATION SELLS | 38,192 | 38,192 | 38,192 |
| 265 | 362 | 1,000 | 5-10-0125 | BB TOURNEY OT | 1,000 | 1,000 | 1,000 |
| 2,049 | | | 5-10-0126 | COMM POLICING OT | | | |
| | | | 5-10-0127 | PAYOUT AT TERMINATION | 9,000 | 9,000 | 9,000 |
| | | | 5-10-0128 | FIELD SUPERVISION | 670 | 670 | 670 |
| | 3,927 | 4,000 | 5-10-0137 | SHOP/PUBLIC WORKS LABOR | 5,000 | 5,000 | 5,000 |
| | 2,602 | | 5-10-0271 | OVERTIME CANINE PROGRAM | | | |
| 1,264,993 | 1,376,931 | 1,598,030 | TOTAL | PERSONAL SERVICES | 1,603,598 | 1,603,598 | 1,603,598 |

MATERIALS & SERVICES

| | | | | | | | |
|--------|--------|--------|-----------|---------------------------|--------|--------|--------|
| 7,565 | 9,215 | 11,500 | 5-20-0201 | TELEPHONE | 12,000 | 12,000 | 12,000 |
| 8,700 | 7,392 | 8,000 | 5-20-0203 | TRAINING & TRAVEL | 8,000 | 8,000 | 8,000 |
| 2,483 | 3,570 | 3,570 | 5-20-0204 | POLICY DEVELOPMENT | 4,450 | 4,450 | 4,450 |
| 1,188 | 654 | 1,450 | 5-20-0205 | EQUIPMENT MAINTENANCE | 1,450 | 1,450 | 1,450 |
| 184 | 50,934 | 25,920 | 5-20-0206 | BUILDING MAINTENANCE | 25,000 | 25,000 | 25,000 |
| 6,067 | 4,264 | 5,000 | 5-20-0210 | LAUNDRY & CLEANING | 6,000 | 6,000 | 6,000 |
| 2,291 | 2,018 | 2,500 | 5-20-0211 | PRINTING & ADVERTISING | 2,500 | 2,500 | 2,500 |
| 1,900 | 1,593 | 1,750 | 5-20-0212 | COPY MACHINE EXPENDITURES | 1,500 | 1,500 | 1,500 |
| 2,919 | 3,838 | 3,500 | 5-20-0215 | OFFICE SUPPLIES | 3,500 | 3,500 | 3,500 |
| 15,056 | 14,969 | 8,000 | 5-20-0216 | VEHICLE SUPPLIES | 8,000 | 8,000 | 8,000 |
| 1,356 | 1,680 | 1,500 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 1,500 | 1,500 | 1,500 |
| 1,196 | 4,786 | 1,500 | 5-20-0223 | CONTRACTED SERVICES | 1,500 | 1,500 | 1,500 |
| 33,687 | 28,701 | 33,907 | 5-20-0228 | INSURANCE | 39,412 | 39,412 | 39,412 |
| | | 4,261 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| 27,644 | 32,958 | 40,800 | 5-20-0231 | GASOLINE & OIL | 37,500 | 37,500 | 37,500 |
| 300 | | | 5-20-0233 | RADIO MAINTENANCE | | | |
| 4,819 | 6,224 | 6,000 | 5-20-0239 | ANIMAL CONTROL EXPENSE | 8,500 | 8,500 | 8,500 |

BUDGET DOCUMENT
YEAR 2009-2010

| -- HISTORICAL DATA -- | | ADOTTED | | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOTTED |
|-----------------------|-----------|-----------|-----------|-----------|----------------------------|-----------|-----------|-----------|
| 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | | | | | |
| 8,919 | 8,164 | 10,400 | 10,400 | 5-20-0245 | GENERAL SUPPLIES/EQUIP | 10,400 | 10,400 | 10,400 |
| 1,522 | 1,749 | 2,500 | 2,500 | 5-20-0248 | COMPUTER REPAIRS | 2,000 | 2,000 | 2,000 |
| 1,416 | 1,971 | 1,000 | 1,000 | 5-20-0249 | INVESTIGATIONS | 1,000 | 1,000 | 1,000 |
| | 8 | 200 | 200 | 5-20-0250 | FILM AND PROCESSING | | | |
| | 1,047 | 1,000 | 1,000 | 5-20-0251 | TRAFFIC ENFORCEMENT | 1,000 | 1,000 | 1,000 |
| | 147 | 1,000 | 1,000 | 5-20-0255 | TECHNICAL SERVICES | | | |
| | 200 | 11,500 | 11,500 | 5-20-0259 | UNIFORM REPLACEMENT | 8,500 | 8,500 | 8,500 |
| 6,359 | 6,487 | 1,000 | 1,000 | 5-20-0260 | DRUG ENFORCEMENT | 1,000 | 1,000 | 1,000 |
| 1,306 | 961 | 2,000 | 2,000 | 5-20-0261 | PROPERTY/EVIDENCE COSTS | 2,000 | 2,000 | 2,000 |
| 1,458 | 1,849 | 500 | 500 | 5-20-0262 | COMMUNITY POLICING COSTS | 750 | 750 | 750 |
| 1,496 | 635 | 500 | 500 | 5-20-0267 | DARE EXPENSES | 500 | 500 | 500 |
| | 103 | | | 5-20-0271 | CANINE PROGRAM | | | |
| | 1,203 | | | 5-20-0300 | EQUIPMENT PURCHASES | | | |
| 29,287 | 1,544 | | | | | | | |
| 166,465 | 196,838 | 190,758 | 190,758 | | TOTAL MATERIALS & SERVICES | 187,962 | 187,962 | 187,962 |
| CAPITAL OUTLAY | | | | | | | | |
| 43,086 | | 30,000 | 30,000 | 5-40-0301 | POLICE CAR | | | |
| | 200,000 | 415,000 | 415,000 | 5-40-0304 | POLICE BUILDING | | | |
| | 13,000 | | | 5-40-0305 | 2 POLICE MOTORCYCLES | | | |
| 43,086 | 213,000 | 445,000 | 445,000 | | TOTAL CAPITAL OUTLAY | | | |
| CONTINGENCY | | | | | | | | |
| | | 17,124 | 17,124 | 5-70-0501 | CONTINGENCY - POLICE | 29,124 | 29,124 | 29,124 |
| | | 17,124 | 17,124 | | TOTAL CONTINGENCY | 29,124 | 29,124 | 29,124 |
| 1,474,544 | 1,786,769 | 2,250,912 | 2,250,912 | | TOTAL DEPT 102 EXPENSES | 1,820,684 | 1,820,684 | 1,820,684 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|----------------------------|-----------------------|-----------------------|--|
| 5-10-0111 | AMBULANCE LABOR OVERTIME | 51,500 | 52,500 | The change in this line item is due primarily to rising personnel costs. Used for maintenance and repair of fire and EMS vehicles. We currently have a newer fleet of vehicles which necessitate fewer repairs, although repairs that are needed tend to be more costly. |
| 5-20-0204 | VEHICLE MAINTENANCE | 14,000 | 12,500 | |
| 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 | 4,000 | 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 | 12,000 | 11,500 | This account is used to pay for replacement fire equipment, firefighting personal protective equipment, hose and small tools. |
| 5-20-0223 | CONTRACTED SERVICES | 8,000 | 8,000 | OHSA respiratory evaluations, physician advisor, employee vaccinations, exposure program, cot maintenance, EKG monitor testing and maintenance, biohazard removal and printing charges (billing slips, burn permits). |
| 5-20-0231 | GASOLINE AND OIL | 21,660 | 17,200 | Gasoline, diesel and oil/fluids for fire and EMS vehicles. |
| 5-20-0260 | EMS SUPPLIES | 17,000 | 16,500 | Pays for EMS supplies, small equipment (non-capital purchases) and medications. |

BUDGET DOCUMENT
 YEAR 2009-2010

| --- HISTORICAL DATA --- | | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------------|-----------|-----------|---|-----------|-----------|-----------|
| 2006-2007 | 2007-2008 | 2008-2009 | | | | |
| 6,263 | 5,042 | 5-20-0259 | UNIFORM REPLACEMENT | 7,500 | 7,500 | 7,500 |
| 17,038 | 12,833 | 5-20-0260 | E.M.S. SUPPLIES | 16,500 | 16,500 | 16,500 |
| --- | --- | 5-20-0261 | AMBULANCE VEHICLE SUPPLIE | | | |
| 92 | 252 | 5-20-0262 | AMBULANCE TRAVEL | 700 | 700 | 700 |
| 13,122 | --- | 5-20-0298 | EQUIP/FURNITURE NON-CAP | | | |
| 2,416 | --- | 5-20-0307 | FIRST RESPONDER GRANT | | | |
| 153,878 | 126,489 | | TOTAL MATERIALS & SERVICES | 154,332 | 154,332 | 154,332 |
| CAPITAL OUTLAY | | | | | | |
| 7,295 | --- | | 5-40-0301 FIRE EQUIP/TOOLS - OSHA* | | | |
| 7,295 | --- | | TOTAL CAPITAL OUTLAY | | | |
| CONTINGENCY | | | | | | |
| --- | --- | | 5-70-0501 OPERATING CONTINGENCY | 20,000 | 20,000 | 20,000 |
| --- | --- | | TOTAL CONTINGENCY | 20,000 | 20,000 | 20,000 |
| 1,242,852 | 1,290,321 | | T O T A L D E P T 1 0 3 E X P E N S E S | 1,432,079 | 1,432,079 | 1,432,079 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------|-----------------------|-----------------------|---|
| 5-20-0223 | CONTRACTED SERVICES | 81,000 | 81,000 | These funds are to pay the contractor working at the cemetery. |

BUDGET DOCUMENT
YEAR 2009-2010

2006-2007 2007-2008 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

EXPENSES

| 2006-2007 | 2007-2008 | 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|--------------------------|-----------|-----------|-----------|---------------------------|----------|----------|---------|
| PERSONAL SERVICES | | | | | | | |
| 240 | | 12,761 | 5-10-0101 | PUBLIC WORKS WAGES | 16,025 | 19,025 | 19,025 |
| 5,213 | 6,181 | | 5-10-0103 | CEMETERY/PARK SUPERVISOR | | | |
| 602 | 43 | | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| 536 | 602 | | 5-10-0106 | SPECIALIST II | | | |
| 137 | | | 5-10-0107 | EQUIPMENT OPERATOR I | | | |
| 1,070 | 61 | | 5-10-0108 | UTILITY WORKER | | | |
| 19 | 10 | | 5-10-0109 | SPECIALIST I | | | |
| 21 | | | 5-10-0111 | WAREHOUSEMAN | | | |
| | 904 | | 5-10-0114 | OVERTIME | | | |
| 592 | 591 | | 5-10-0115 | SOCIAL SECURITY | | | |
| 1,648 | 1,573 | | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | |
| 1,282 | 1,241 | | 5-10-0117 | WORKERS' COMPENSATION INS | | | |
| 1,659 | 1,552 | | 5-10-0118 | HEALTH INSURANCE | | | |
| 104 | | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| 12,123 | 11,758 | 12,761 | | TOTAL PERSONAL SERVICES | 16,025 | 19,025 | 19,025 |

MATERIALS & SERVICES

| | | | | | | | |
|-----------------------|--------|---------|-----------|----------------------------|---------|---------|---------|
| 856 | 777 | 850 | 5-20-0201 | TELEPHONE | 850 | 850 | 850 |
| 2,385 | 2,131 | 3,100 | 5-20-0202 | ELECTRIC POWER | 3,000 | 3,000 | 3,000 |
| 1,346 | 54 | 2,000 | 5-20-0206 | BUILDING MAINTENANCE | 2,000 | 2,000 | 2,000 |
| 3,349 | 3,341 | 2,000 | 5-20-0207 | GROUND MAINTENANCE | 3,000 | 3,000 | 3,000 |
| 6 | 64 | 700 | 5-20-0215 | OFFICE SUPPLIES | 500 | 500 | 500 |
| 968 | 34 | 500 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 750 | 750 | 750 |
| 69,632 | 68,814 | 81,000 | 5-20-0223 | CONTRACTED SERVICES | 81,000 | 91,000 | 91,000 |
| 699 | 682 | 740 | 5-20-0224 | EQUIP MAINT/REPLACE | 777 | 777 | 777 |
| 116 | 994 | 1,175 | 5-20-0228 | INSURANCE | 1,365 | 1,365 | 1,365 |
| 224 | 20 | 148 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| | | 500 | 5-20-0238 | MISC. TOOLS & SUPPLIES | 826 | 826 | 826 |
| | | 1,000 | 5-20-0240 | STATE SURCHARGE | 1,000 | 1,000 | 1,000 |
| 2,557 | 1,014 | 3,000 | 5-20-0246 | VENDOR MATERIAL | 3,000 | 10,000 | 10,000 |
| 753 | 753 | 1,500 | 5-20-0247 | STORES MATERIAL | | | |
| 2,768 | 1,673 | 2,000 | 5-20-0252 | HEATING FUEL | 1,200 | 1,200 | 1,200 |
| 85,659 | 80,351 | 100,213 | 5-20-0255 | TECHNICAL SERVICES | 99,268 | 116,268 | 116,268 |
| | | | | TOTAL MATERIALS & SERVICES | 115,293 | 135,293 | 135,293 |
| CAPITAL OUTLAY | | | | | | | |
| 13,468 | | | 5-40-0300 | CEMETERY IMPROVEMENTS | | | |
| 13,468 | | | | TOTAL CAPITAL OUTLAY | | | |
| 111,250 | 92,109 | 112,974 | TOTAL | DEPT 104 EXPENSES | 115,293 | 135,293 | 135,293 |

General Fund -101
Parks Department -105

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

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------|-----------------------|-----------------------|---|
| 5-20-0223 | CONTRACTED SERVICES | 25,920 | 19,440 | These funds are for the contractor for services in spring, summer and fall. This line was reduced for SDC methodology services paid in 2008-09. |
| 5-40-0300 | PARK IMPROVEMENTS | 32,200 | 0 | In 2008-09 the Leo Adler Foundation gave a matching grant for construction of a new wrought iron fence along the river in the Geiser-Pollman Park. Also included in 2008-09 was \$4,700 for the maintenance and fog seal of the Leo Adler Memorial Pathway. |

BUDGET DOCUMENT
YEAR 2009-2010

-- HISTORICAL DATA --
2006-2007 2007-2008

ADOPTED
2008-2009

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONAL SERVICES

| | | | | | | | |
|--------|--------|-----------|---------------------------|--------|--------|--------|--------|
| 42 | | | | | | | |
| 867 | 697 | | 22,500 | 18,500 | 18,500 | 18,500 | 18,500 |
| 2,059 | 3,414 | 5-10-0101 | PUBLIC WORK WAGES | | | | |
| 234 | 161 | 5-10-0103 | CEMETERY/PARK SUPERVISOR | | | | |
| 836 | 2,727 | 5-10-0104 | EQUIPMENT OPERATOR II | | | | |
| 2,862 | 3,901 | 5-10-0106 | SPECIALIST II | | | | |
| | | 5-10-0107 | EQUIPMENT OPERATOR I | | | | |
| | | 5-10-0108 | UTILITY WORKER | | | | |
| | | 5-10-0109 | SPECIALIST I | | | | |
| 63 | | 5-10-0111 | WAREHOUSEMAN | | | | |
| 878 | 1,766 | 5-10-0113 | PART TIME LABOR | | | | |
| | 74 | 5-10-0114 | OVERTIME | | | | |
| 584 | 938 | 5-10-0115 | SOCIAL SECURITY | | | | |
| 1,388 | 2,177 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | | |
| 330 | 495 | 5-10-0117 | WORKERS' COMPENSATION INS | | | | |
| 1,795 | 3,313 | 5-10-0118 | HEALTH INSURANCE | | | | |
| 101 | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | | |
| 12,039 | 19,663 | | TOTAL PERSONAL SERVICES | 18,500 | 18,500 | 18,500 | 18,500 |

MATERIALS & SERVICES

| | | | | | | | |
|--------|--------|-----------|----------------------------|--------|--------|--------|--------|
| 1,720 | 1,528 | 5-20-0202 | ELECTRIC POWER | 2,000 | 2,000 | 2,000 | 2,000 |
| 612 | 618 | 5-20-0206 | BUILDING MAINTENANCE | 1,000 | 1,000 | 1,000 | 1,000 |
| 6,291 | 5,700 | 5-20-0207 | GROUND MAINTENANCE | 4,000 | 4,000 | 4,000 | 4,000 |
| 15,853 | 16,102 | 5-20-0223 | CONTRACTED SERVICES | 19,440 | 19,440 | 19,440 | 19,440 |
| 973 | 2,772 | 5-20-0224 | EQUIP MAINT/REPLACE | 2,538 | 2,538 | 2,538 | 2,538 |
| 289 | 376 | 5-20-0228 | INSURANCE | 516 | 516 | 516 | 516 |
| | | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | | |
| | 56 | 5-20-0238 | OPERATING SUPPLIES | 515 | 515 | 515 | 515 |
| 1,394 | 241 | 5-20-0246 | VENDOR MATERIAL | 3,000 | 3,000 | 3,000 | 3,000 |
| 2,247 | 2,937 | 5-20-0247 | STORES MATERIAL | | | | |
| | | 5-20-0255 | TECHNICAL SERVICES | | | | |
| | 194 | 5-20-0266 | VANDALISM | 1,000 | 1,000 | 1,000 | 1,000 |
| | 714 | | TOTAL MATERIALS & SERVICES | 34,009 | 34,009 | 34,009 | 34,009 |
| 30,825 | 31,182 | | | | | | |

CAPITAL OUTLAY

| | | | | | | | |
|--------|--------|-----------|-------------------------|--------|--------|--------|--------|
| 13,383 | | 5-40-0300 | PARK IMPROVEMENTS | 32,200 | 32,200 | 32,200 | 32,200 |
| 13,383 | | | TOTAL CAPITAL OUTLAY | 32,200 | 32,200 | 32,200 | 32,200 |
| 56,247 | 50,845 | | TOTAL DEPT 105 EXPENSES | 52,509 | 52,509 | 52,509 | 52,509 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------------|-----------------------|-----------------------|--|
| 5-20-0206 | BUILDING MAINTENANCE | 31,520 | 22,000 | The Heilner building hangar door needs to be repaired. In 2008-09 the FBO wood hangar door was repaired and the Quad hangar roof was replaced. |
| 5-20-0207 | GROUND MAINTENANCE | 2,500 | 3,000 | These funds pay for weed abatement. |
| 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 500 | 1,000 | These funds are used for license renewals. The increase is due to an additional required license. |
| 5-20-0223 | CONTRACTED SERVICES | 44,000 | 30,000 | This line is used for the FBO contract. In 2008-09 it also paid for an infrastructure study. |
| 5-20-0228 | INSURANCE | 6,325 | 6,774 | Includes insurance for the above ground storage tank, airport liability insurance and insurance for airport equipment and buildings. |
| 5-20-0246 | VENDOR MATERIAL | 4,000 | 4,000 | Includes necessary supplies for building, lighting and ground maintenance. |

BUDGET DOCUMENT
YEAR 2009-2010

2006-2007 2007-2008 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

-- HISTORICAL DATA --

E X P E N S E S

| 2006-2007 | 2007-2008 | 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---------------------------------|-----------|-----------|-----------|----------------------------|----------|----------|---------|
| PERSONAL SERVICES | | | | | | | |
| 803 | 710 | 7,500 | 5-10-0101 | PUBLIC WORKS WAGES | 8,150 | 8,150 | 8,150 |
| 1,087 | 582 | | 5-10-0103 | SUPERVISOR | | | |
| 1,268 | 873 | | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| 75 | 10 | | 5-10-0106 | SPECIALIST II | | | |
| 969 | 948 | | 5-10-0107 | EQUIPMENT OPERATOR I | | | |
| 17 | | | 5-10-0108 | UTILITY WORKER | | | |
| 19 | 255 | | 5-10-0109 | SPECIALIST I | | | |
| | 14 | | 5-10-0113 | PART TIME LABOR | | | |
| | | | 5-10-0114 | OVERTIME | | | |
| 317 | 251 | | 5-10-0115 | SOCIAL SECURITY | | | |
| 879 | 651 | | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | |
| 198 | 136 | | 5-10-0117 | WORKERS' COMPENSATION INS | | | |
| 874 | 1,003 | | 5-10-0118 | HEALTH INSURANCE | | | |
| 56 | | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| 6,562 | 5,433 | 7,500 | | TOTAL PERSONAL SERVICES | 8,150 | 8,150 | 8,150 |
| MATERIALS & SERVICES | | | | | | | |
| 1,347 | 1,854 | 1,800 | 5-20-0202 | ELECTRIC POWER | 1,800 | 1,800 | 1,800 |
| | 40 | | 5-20-0204 | VEHICLE MAINTENANCE | | | |
| 2,410 | 970 | 2,500 | 5-20-0205 | EQUIPMENT MAINTENANCE | 2,500 | 2,500 | 2,500 |
| 1,531 | 3,781 | 31,520 | 5-20-0206 | BUILDING MAINTENANCE | 22,000 | 22,000 | 22,000 |
| 395 | 8,734 | 2,500 | 5-20-0207 | GROUND MAINTENANCE | 3,000 | 3,000 | 3,000 |
| 851 | 988 | 1,200 | 5-20-0209 | LIGHTING MAINTENANCE | 1,500 | 1,500 | 1,500 |
| | 641 | 2,500 | 5-20-0219 | RUNWAY MAINTENANCE | 2,500 | 2,500 | 2,500 |
| 427 | 453 | 500 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 1,000 | 1,000 | 1,000 |
| 9,802 | 99 | | 5-20-0221 | ADLER GRANT PASS THRU | | | |
| 32,004 | 32,000 | 44,000 | 5-20-0223 | CONTRACTED SERVICES | 30,000 | 30,000 | 30,000 |
| 1,332 | 1,076 | 1,485 | 5-20-0224 | EQUIP MAINT/REPLACE | 1,485 | 1,485 | 1,485 |
| 2,250 | 5,900 | 6,325 | 5-20-0228 | INSURANCE | 6,774 | 6,774 | 6,774 |
| | | 347 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| | 60 | | 5-20-0235 | REFUNDS | | | |
| 1,161 | 18 | 500 | 5-20-0238 | OPERATING SUPPLIES | 579 | 579 | 579 |
| 124 | 31 | 4,000 | 5-20-0246 | VENDOR MATERIAL | 4,000 | 4,000 | 4,000 |
| 3 | | | 5-20-0247 | STORES MATERIAL | | | |
| 117 | 954 | 650 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 53,754 | 57,599 | 99,827 | | TOTAL MATERIALS & SERVICES | 77,138 | 77,138 | 77,138 |
| DEBT SERVICE | | | | | | | |
| 8,340 | 8,340 | 8,340 | 5-50-0422 | FBO/SHOP/HANGAR LOAN | 8,340 | 8,340 | 8,340 |
| 8,340 | 8,340 | 8,340 | | TOTAL DEBT SERVICE | 8,340 | 8,340 | 8,340 |
| 68,656 | 71,372 | 115,667 | | TOTAL DEPT 106 EXPENSES | 93,628 | 93,628 | 93,628 |

General Fund -101
 Planning Department -109

Staffing consists of a 0.6 FTE Planning Director and a 1.0 FTE Assistant Planner.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|----------------------|-----------------------|-----------------------|---|
| 5-20-0203 | TRAINING AND TRAVEL | 3,000 | 2,500 | Travel consists of the cost to send the Planning Director and the Planning Assistant 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 | 2,000 | 2,000 | This reflects the actual cost incurred by the Planning Department for printing and advertising costs. |
| 5-20-0223 | CONTRACTED SERVICES | 500 | 120,000 | The staffing is now contracted through Confluence, LLC. |
| 5-20-0244 | POSTAGE | 3,000 | 2,000 | This reflects the actual postage costs to mail planning notices as required by state law. |
| 5-20-0255 | TECHNICAL SERVICES | 8,500 | 0 | This reflects the actual cost of Technical Services performed for the Planning Department for 2008-09 this amount moved to 5-10-0112 Public Works Labor. |

BUDGET DOCUMENT
YEAR 2009-2010

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

E X P E N S E S

| | | | | | | | |
|-------------------|---------|---------|-----------|---------------------------|-------|-------|-------|
| PERSONAL SERVICES | | | | | | | |
| 32,158 | 36,823 | 42,694 | 5-10-0101 | PLANNING TECH 1.0 FTE | | | |
| 1,721 | | | 5-10-0102 | PW DIRECTOR .08 FTE | | | |
| 13,805 | 55,592 | 82,404 | 5-10-0103 | PLANNING DIRECTOR | | | |
| 2,729 | 1,389 | 25,000 | 5-10-0104 | PLANNING TECH ASSISTANCE | | | |
| | | | 5-10-0112 | PUBLIC WORKS LABOR | 7,000 | 7,000 | 7,000 |
| | 488 | 2,000 | 5-10-0114 | OVERTIME | | | |
| 3,798 | 7,180 | 11,651 | 5-10-0115 | SOCIAL SECURITY | | | |
| 8,654 | 10,616 | 29,623 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | |
| 207 | 591 | 426 | 5-10-0117 | WORKERS' COMPENSATION INS | | | |
| 9,573 | 11,876 | 23,585 | 5-10-0118 | HEALTH INSURANCE | | | |
| 58 | 350 | | 5-10-0122 | EMPLOYEE BENEFITS | | | |
| 622 | | 200 | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| | | | 5-10-0124 | COMPENSATION SELLS | | | |
| 73,325 | 124,905 | 217,583 | TOTAL | PERSONAL SERVICES | 7,000 | 7,000 | 7,000 |

MATERIALS & SERVICES

| | | | | | | | |
|--------|---------|---------|-----------|--------------------------------|---------|---------|---------|
| 265 | 270 | 400 | 5-20-0201 | TELEPHONE | 500 | 500 | 500 |
| 1,256 | 1,153 | 3,000 | 5-20-0203 | TRAINING & TRAVEL | 2,500 | 2,500 | 2,500 |
| | | 100 | 5-20-0205 | EQUIPMENT MAINTENANCE | 100 | 100 | 100 |
| 1,240 | 502 | 2,000 | 5-20-0211 | PRINTING, ADVERTISING, ELECTIO | 2,000 | 2,000 | 2,000 |
| 1,105 | 738 | 1,300 | 5-20-0212 | COPY MACHINE SUPPLIES | 1,300 | 1,300 | 1,300 |
| 309 | 475 | 1,750 | 5-20-0215 | OFFICE SUPPLIES | 1,700 | 1,700 | 1,700 |
| 482 | 458 | 500 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 500 | 500 | 500 |
| 71 | | 500 | 5-20-0223 | CONTRACTED SERVICES | 120,000 | 120,000 | 120,000 |
| | 279 | 329 | 5-20-0228 | INSURANCE | 383 | 383 | 383 |
| | | 41 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| 390 | 475 | 500 | 5-20-0235 | REFUNDS | 500 | 500 | 500 |
| 38 | | 3,000 | 5-20-0244 | POSTAGE | 2,000 | 2,000 | 2,000 |
| 18 | | | 5-20-0245 | GENERAL SUPPLIES | | | |
| 4,102 | 6,933 | 8,500 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 190 | 985 | 1,000 | 5-20-0300 | SMALL EQUIPMENT PURCHASE | 1,500 | 1,500 | 1,500 |
| 9,466 | 12,268 | 21,920 | TOTAL | MATERIALS & SERVICES | 131,983 | 131,983 | 131,983 |
| 82,791 | 137,173 | 239,503 | TOTAL | DEPT 109 EXPENSES | 138,983 | 138,983 | 138,983 |

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. During 2008-09 an unexpected breakdown occurred resulting in unusually large expenditures for repairs, upgrades, training and fines.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------------|-----------------------|-----------------------|--|
| 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 10,000 | 500 | These funds are used for the annual renewal of our State permit. They were also used to pay an OSHA fine in 08-09. |
| 5-20-0223 | CONTRACTED SERVICES | 27,500 | 2,000 | Funds are used for outside repair services. |

BUDGET DOCUMENT

101-GENERAL FUND
111-HYDRO ELECTRIC PLANT DEPT
-- HISTORICAL DATA --
2006-2007 2007-2008

ADAPTED
2008-2009 ACCT DESCRIPTION

PROPOSED APPROVED ADOPTED

E X P E N S E S

| | 2006-2007 | 2007-2008 | ADAPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|-----------|----------------------|----------------|---------------------------|----------|----------|---------|
| PERSONAL SERVICES | | | | | | | | |
| 18 | | 97 | 3,600 | 5-10-0101 | PUBLIC WORKS WAGES | 2,000 | 2,000 | 2,000 |
| 39 | | 680 | | 5-10-0106 | SPECIALIST II | | | |
| 4 | | 58 | | 5-10-0115 | SOCIAL SECURITY | | | |
| 12 | | 157 | | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | |
| 2 | | 26 | | 5-10-0117 | WORKERS' COMPENSATION INS | | | |
| 8 | | 161 | | 5-10-0118 | HEALTH INSURANCE | | | |
| 1 | | | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| 84 | 1,179 | | 3,600 | TOTAL | PERSONAL SERVICES | 2,000 | 2,000 | 2,000 |
| MATERIALS & SERVICES | | | | | | | | |
| 350 | | | 2,000 | 5-20-0203 | TRAINING & TRAVEL | | | |
| 243 | | 431 | 500 | 5-20-0206 | BUILDING MAINTENANCE | 500 | 500 | 500 |
| | | 1,112 | 10,000 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 500 | 500 | 500 |
| | | 12 | 33,500 | 5-20-0223 | CONTRACTED SERVICES | 2,000 | 2,000 | 2,000 |
| | | | 14 | 5-20-0228 | INSURANCE | 17 | 17 | 17 |
| | | | 2 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| 236 | | 422 | 11,400 | 5-20-0246 | VENDOR MATERIAL | 400 | 400 | 400 |
| | | | 200 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 829 | 1,977 | | 57,616 | TOTAL | MATERIALS & SERVICES | 3,417 | 3,417 | 3,417 |
| 913 | 3,156 | | 61,216 | TOTAL DEPT 111 | E X P E N S E S | 5,417 | 5,417 | 5,417 |

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.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|-----------------------------|-----------------------|-----------------------|---|
| 5-20-0206 | BUILDING MAINTENANCE | 4,500 | 0 | Maintenance for Samo was moved to Fund 115. |
| 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 through the YMCA. |
| 5-20-0223 | CONTRACTED SERVICES | 18,000 | 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
-- HISTORICAL DATA --
2006-2007

BUDGET DOCUMENT
YEAR 2009-2010
DESCRIPTION

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ADOPTED 2008-2009 ACCT PROPOSED APPROVED ADOPTED

E X P E N S E S

| PERSONAL SERVICES | 2007-2008 | 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------|-----------|-----------|-----------|---------------------------|----------|----------|---------|
| 178 | 210 | 10,000 | 5-10-0101 | PUBLIC WORKS WAGES | 7,000 | 7,000 | 7,000 |
| 20 | 312 | | 5-10-0103 | SUPERVISOR | | | |
| 195 | 994 | | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| | 184 | | 5-10-0106 | SPECIALIST II | | | |
| | 604 | | 5-10-0107 | EQUIPMENT OPERATOR I | | | |
| 1,389 | 1,121 | | 5-10-0108 | UTILITY WORKER | | | |
| 1,170 | 72 | | 5-10-0109 | SPECIALIST | | | |
| 72 | 316 | | 5-10-0113 | PART TIME LABOR | | | |
| 58 | 45 | | 5-10-0114 | OVERTIME | | | |
| 156 | 281 | | 5-10-0115 | SOCIAL SECURITY | | | |
| 348 | 684 | | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | |
| 77 | 150 | | 5-10-0117 | WORKERS' COMPENSATION INS | | | |
| 419 | 928 | | 5-10-0118 | HEALTH INSURANCE | | | |
| 27 | | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| 3,109 | 5,829 | 10,000 | | TOTAL PERSONAL SERVICES | 7,000 | 7,000 | 7,000 |

MATERIALS & SERVICES

| | | | | | | | |
|--------|--------|--------|-----------|----------------------------|--------|--------|--------|
| 2,055 | 1,511 | 4,000 | 5-20-0205 | EQUIPMENT MAINTENANCE | | 350 | 350 |
| 571 | 1,420 | 4,500 | 5-20-0206 | BUILDING MAINTENANCE | | 500 | 500 |
| 838 | 538 | 500 | 5-20-0207 | GROUND MAINTENANCE | | 500 | 500 |
| 200 | 323 | 350 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | | 350 | 350 |
| 12 | 189 | 500 | 5-20-0221 | EQUIPMENT SUPPLIES | | 500 | 500 |
| 8,345 | 4,418 | 3,500 | 5-20-0222 | SPECIAL CONTRACTED SERVIC | | 3,500 | 3,500 |
| 9,037 | 11,704 | 18,000 | 5-20-0223 | CONTRACTED SERVICES | | 18,000 | 18,000 |
| 1,351 | 1,078 | 1,018 | 5-20-0224 | EQUIP MAINT/REPLACE | | 1,249 | 1,249 |
| | 2,061 | 2,435 | 5-20-0228 | INSURANCE | | 2,831 | 2,831 |
| | | 306 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | 250 | 250 |
| 267 | 12 | 250 | 5-20-0238 | OPERATING SUPPLIES | | 250 | 250 |
| | | 250 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 3,258 | 4,448 | 3,800 | 5-20-0263 | POOL CHEMICALS | | 3,800 | 3,800 |
| 25,934 | 27,702 | 39,409 | | TOTAL MATERIALS & SERVICES | 30,480 | 30,480 | 30,480 |
| 29,043 | 33,531 | 49,409 | | TOTAL DEPT 113 EXPENSES | 37,480 | 37,480 | 37,480 |

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 \$7,500 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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|------------------------------|-----------------------|-----------------------|---|
| 5-10-0111 | ECONOMIC DEVELOPMENT MANAGER | 67,489 | 71,340 | This position has been increased from 0.75 to 1.0 FTE. |
| 5-20-0223 | CONTRACTED SERVICES | 30,000 | 20,000 | The Economic Development Recruitment Contractor supported by the Economic Development Council is budgeted in contracted services. |
| 5-20-0255 | TECHNICAL SERVICES | 4,000 | 0 | The Public Works Labor for design services and support on development projects has been moved to 5-10-0101. |
| 5-20-0265 | BAKER CITY PROMOTION | 3,500 | 3,000 | Funds are used for marketing materials and special projects. |
| 5-20-0268 | LEO ADLER DAY | 4,000 | 500 | This is a one-day event, and donations and sponsors pay expenses. |
| 5-40-0302 | COURT STREET PLAN | 0 | 15,000 | We received a grant from the State Historic Preservation Office to design the Court Street Plaza feature downtown. |

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BIJEAN
101-GENERAL FUND
114-COMMUNITY DEVELOPMENT DPT
-- HISTORICAL DATA --
2006-2007 2007-2008

BUDGET DOCUMENT
YEAR 2009-2010

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| | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|----------------------|----------------|--------------------------------|-----------|-----------|-----------|
| E X P E N S E S | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 3,480 | 4,479 | 5-10-0101 | COMMUN DEV PUBLIC WORKS | 7,500 | 7,500 | 7,500 |
| 39,439 | 64,032 | 5-10-0110 | COMMUN DEV DIR 1 FTE | 74,196 | 74,196 | 74,196 |
| | 25,700 | 5-10-0111 | ECONOMIC DEV MANAGER | 71,340 | 71,340 | 71,340 |
| | 54 | 5-10-0112 | OFFICE ASSISTANT | | | |
| | | 5-10-0114 | OVERTIME | | | |
| 3,282 | 7,224 | 5-10-0115 | SOCIAL SECURITY | 11,762 | 11,762 | 11,762 |
| 9,227 | 13,803 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 27,126 | 27,126 | 27,126 |
| | 416 | 5-10-0117 | WORKERS' COMPENSATION INS | 603 | 603 | 603 |
| 6,852 | 11,255 | 5-10-0118 | HEALTH INSURANCE | 22,064 | 22,064 | 22,064 |
| | 599 | 5-10-0122 | EMPLOYEE BENEFITS | 22,720 | 22,720 | 22,720 |
| | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| 63,293 | 127,562 | | TOTAL PERSONAL SERVICES | 215,311 | 215,311 | 215,311 |
| MATERIALS & SERVICES | | | | | | |
| 982 | 887 | 5-20-0201 | TELEPHONE | 1,100 | 1,100 | 1,100 |
| 1,179 | 2,173 | 5-20-0203 | TRAINING & TRAVEL | 4,000 | 4,000 | 4,000 |
| | 1,852 | 5-20-0204 | LOCAL MEETINGS | 6,500 | 6,500 | 6,500 |
| | | 5-20-0205 | EQUIPMENT MAINTENANCE | 100 | 100 | 100 |
| 45 | 1,050 | 5-20-0211 | PRINTING, ADVERTISING, ELECTIO | 500 | 500 | 500 |
| 1,516 | 1,597 | 5-20-0212 | COPY MACHINE SUPPLIES | 1,500 | 1,500 | 1,500 |
| | 4,230 | 5-20-0215 | OFFICE SUPPLIES | 3,000 | 3,000 | 3,000 |
| 1,698 | 1,921 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 2,000 | 2,000 | 2,000 |
| | | 5-20-0221 | SPECIAL CONTRACTED SERVICE | 20,000 | 20,000 | 20,000 |
| 200 | 21,093 | 5-20-0223 | CONTRACTED SERVICES | 20,000 | 20,000 | 20,000 |
| 641 | 206 | 5-20-0228 | INSURANCE | 283 | 283 | 283 |
| | | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| | 506 | 5-20-0238 | OPERATING SUPPLIES | 400 | 400 | 400 |
| 140 | 42 | 5-20-0244 | POSTAGE | 300 | 300 | 300 |
| 1,075 | 1,624 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 2,541 | 3,420 | 5-20-0265 | BAKER CITY PROMOTION | 3,000 | 3,000 | 3,000 |
| | 146 | 5-20-0268 | LEO ADLER DAY EXPENSES | 500 | 500 | 500 |
| 11,044 | 40,753 | | TOTAL MATERIALS & SERVICES | 43,183 | 63,183 | 63,183 |
| CAPITAL OUTLAY | | | | | | |
| 3,000 | 27,500 | 5-40-0301 | ELKHORN INDSTL PLAN | 15,000 | 15,000 | 15,000 |
| | | 5-40-0302 | COURT STREET PLAN | | | |
| 3,000 | 27,500 | | TOTAL CAPITAL OUTLAY | 15,000 | 15,000 | 15,000 |
| 77,337 | 195,815 | TOTAL DEPT 114 | EXPENSES | 273,494 | 293,494 | 293,494 |
| 6,640,168 | 6,768,807 | TOTAL FUND 101 | REVENUES | 5,792,921 | 5,812,921 | 5,832,921 |

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

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| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-------|----------------------|-----------|-----------|-----------|
| 2,988,865 | 3,390,256 | 3,825,293 | TOTAL | PERSONAL SERVICES | 3,672,595 | 3,675,595 | 3,675,595 |
| 1,068,217 | 1,084,387 | 1,336,863 | TOTAL | MATERIALS & SERVICES | 1,288,876 | 1,405,876 | 1,410,876 |
| 103,478 | 333,312 | 520,885 | TOTAL | CAPITAL OUTLAY | 15,000 | 15,000 | 35,000 |
| 8,340 | 8,340 | 8,340 | TOTAL | DEBT SERVICE | 8,340 | 8,340 | 8,340 |
| 298,197 | 57,500 | 207,178 | TOTAL | TRANSFERS | 7,500 | 7,500 | 7,500 |
| | | 50,624 | TOTAL | CONTINGENCY | 124,124 | 124,124 | 124,124 |
| | | 710,987 | TOTAL | UEFB | 676,486 | 576,486 | 571,486 |
| 4,467,097 | 4,873,795 | 6,660,170 | TOTAL | FUND 101 EXPENSES | 5,792,921 | 5,812,921 | 5,832,921 |

--- HISTORICAL DATA ---
2006-2007 2007-2008

BUDGET DOCUMENT
YEAR 2009-2010

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

| | | | | | | |
|-----------|-----------|-----------|-------------------------------|-----------|-----------|-----------|
| 653,419 | 783,823 | 3-01-0101 | BEGINNING WORKING CAPITAL | 356,071 | 356,071 | 356,071 |
| 24,481 | 17,024 | 3-10-0200 | PRIOR YEARS TAXES | 15,000 | 15,000 | 15,000 |
| 464,620 | 437,157 | 3-10-0300 | STATE GAS TAX | 400,000 | 400,000 | 400,000 |
| 13,754 | 14,013 | 3-10-0900 | INCIDENTAL SALES | 8,000 | 8,000 | 8,000 |
| 835 | 444 | 3-10-0901 | WEED ABATEMENT | | | |
| 25,542 | 30,106 | 3-10-1200 | INTEREST | 3,000 | 3,000 | 3,000 |
| 691 | 691 | 3-10-2001 | OREGON ST REIMBURSED POWE | 691 | 691 | 691 |
| 83,757 | 86,978 | 3-10-2800 | SURFACE TRANS PROJECT (S | 94,604 | 94,604 | 94,604 |
| 461 | 7,300 | 3-10-3700 | REFUNDS | 180,200 | 180,200 | 180,200 |
| 240,633 | 309,964 | 3-10-3905 | STP FUND FOR ELKHORN IP | | | |
| ----- | ----- | 3-10-4313 | ODOT GRANTS | | | |
| 105,000 | 50,000 | 3-10-5701 | TRANS FROM GENERAL FUND | | | |
| ----- | 55,000 | 3-10-5710 | TRANS FROM LID FUND 110 | | | |
| ----- | ----- | 3-10-5711 | TRANS FROM PAYROLL SERV | | | |
| ----- | ----- | 3-10-5713 | TRANS FR SIDEWALK 130 | | | |
| 424,315 | 453,615 | 3-10-9900 | CURRENT YEARS TAXES | 2,500 | 2,500 | 2,500 |
| 2,037,508 | 2,246,115 | T O T A L | D E P T 1 0 0 R E V E N U E S | 485,645 | 485,645 | 485,645 |
| | | | | 1,545,711 | 1,545,711 | 1,545,711 |

State Tax Street Fund - 102
 Maintenance Department - 201

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

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|------------|-------------------|-----------------------|-----------------------|---|
| 5-10-LINES | PERSONAL SERVICES | 262,501 | 275,000 | Increase reflects the increase in labor cost with a continued emphasis on crack filling as well as a reclass of Public Works Labor from Technical Services 5-20-0255. |
| 5-20-0246 | VENDOR MATERIAL | 20,000 | 20,951 | The increase is due to the reclass from Technical Services 5-20-0255. Although total materials 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 | 30,000 | 30,000 | Certain vendor materials are purchased from Central Stores which accounts for Public Works inventory. |
| 5-20-0300 | SMALL EQUIPMENT | 2,500 | 2,000 | This funding is for various small equipment needs throughout the year. |

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES

| | | | | | | |
|---------|---------|-----------|---------------------------|---------|---------|---------|
| 140 | 13,105 | 5-10-0101 | WAGES/BENEFITS | 12,000 | 12,000 | 12,000 |
| 20,585 | 23,543 | 5-10-0102 | DIRECTOR OF PUBLIC WORKS | 1,500 | 1,500 | 1,500 |
| 16,097 | 18,916 | 5-10-0103 | SUPERVISOR | 1,262 | 1,262 | 1,262 |
| 23,895 | 28,135 | 5-10-0104 | EQUIPMENT OPERATOR II | 807 | 807 | 807 |
| 31,559 | 28,118 | 5-10-0105 | WAREHOUSEMAN | 620 | 620 | 620 |
| 33,606 | 28,616 | 5-10-0106 | SPECIALIST II | 500 | 500 | 500 |
| 4,358 | 2,060 | 5-10-0107 | EQUIPMENT OPERATOR I | 500 | 500 | 500 |
| 5,265 | 23,382 | 5-10-0108 | UTILITY WORKER | 2,500 | 2,500 | 2,500 |
| 2,811 | 7,707 | 5-10-0109 | SPECIALIST I | 2,500 | 2,500 | 2,500 |
| 2,866 | 4,180 | 5-10-0111 | COMM DEV DIRECTOR .09FTE | 500 | 500 | 500 |
| 10,936 | 4,954 | 5-10-0113 | PART-TIME LABOR | 2,500 | 2,500 | 2,500 |
| 28,186 | 10,417 | 5-10-0114 | OVERTIME | 2,500 | 2,500 | 2,500 |
| 4,844 | 26,825 | 5-10-0115 | SOCIAL SECURITY | 500 | 500 | 500 |
| 29,101 | 4,844 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 500 | 500 | 500 |
| 1,908 | 5,264 | 5-10-0117 | WORKERS' COMPENSATION INS | 500 | 500 | 500 |
| 2,729 | 31,169 | 5-10-0118 | HEALTH INSURANCE | 500 | 500 | 500 |
| | 1,149 | 5-10-0122 | EMPLOYEE BENEFITS | 500 | 500 | 500 |
| | 1,180 | 5-10-0123 | COMPENSATED ABSENCE ACCRL | 500 | 500 | 500 |
| | | 5-10-0124 | COMPENSATION SELLS | 500 | 500 | 500 |
| 220,709 | 225,720 | TOTAL | PERSONAL SERVICES | 275,000 | 275,000 | 275,000 |

MATERIALS & SERVICES

| | | | | | | |
|---------|---------|-----------|------------------------------|---------|---------|---------|
| 972 | 916 | 5-20-0201 | TELEPHONE | 1,250 | 1,250 | 1,250 |
| 1,448 | 438 | 5-20-0203 | TRAINING & TRAVEL | 1,350 | 1,350 | 1,350 |
| 1,417 | 564 | 5-20-0205 | EQUIPMENT MAINTENANCE | 2,000 | 2,000 | 2,000 |
| 1,060 | 1,463 | 5-20-0210 | LAUNDRY & CLEANING | 900 | 900 | 900 |
| 18 | 3 | 5-20-0211 | PRINTING, ADVERTSNG, ELECTIO | 200 | 200 | 200 |
| 190 | 228 | 5-20-0212 | COPY MACHINE SUPPLIES | 200 | 200 | 200 |
| 1,700 | 1,700 | 5-20-0213 | AUDIT | 1,700 | 1,700 | 1,700 |
| 61 | 214 | 5-20-0215 | OFFICE SUPPLIES | 200 | 200 | 200 |
| 745 | 1,079 | 5-20-0219 | FINANCIAL SOFTWARE MAINT | 1,100 | 1,100 | 1,100 |
| 1,130 | 760 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 2,800 | 2,800 | 2,800 |
| 10,913 | 6,846 | 5-20-0223 | CONTRACTED SERVICES | 8,000 | 8,000 | 8,000 |
| 104,795 | 104,974 | 5-20-0224 | EQUIP MAINT/REPLACE | 119,240 | 119,240 | 119,240 |
| 4,859 | 3,964 | 5-20-0228 | INSURANCE | 4,970 | 4,970 | 4,970 |
| | | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | 2,000 | 2,000 | 2,000 |
| 511 | 1,356 | 5-20-0238 | OPERATING SUPPLIES | 20,951 | 20,951 | 20,951 |
| 37,683 | 38,114 | 5-20-0246 | VENDOR MATERIAL | 30,000 | 30,000 | 30,000 |
| | | 5-20-0247 | STORES MATERIAL | 200 | 200 | 200 |
| 13,153 | 19,498 | 5-20-0255 | TECHNICAL SERVICES | 40,295 | 40,295 | 40,295 |
| | | 5-20-0262 | COMMUNITY SERVICE | 2,000 | 2,000 | 2,000 |
| 34,633 | 34,742 | 5-20-0270 | ADMN SERVICES INDIRECT C | 2,000 | 2,000 | 2,000 |
| 1,481 | 895 | 5-20-0300 | SMALL EQUIPMENT | 239,356 | 239,356 | 239,356 |
| 216,769 | 217,754 | TOTAL | MATERIALS & SERVICES | 275,000 | 275,000 | 275,000 |

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BIJEAN
102-STATE TAX STREET FUND
201-STS MAINTENANCE
-- HISTORICAL DATA --
2006-2007

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| ACCT | DESCRIPTION | ADOPTED 2008-2009 | PROPOSED | APPROVED | ADOPTED |
|---------|-------------------------------------|----------------------|----------|----------|---------|
| 527 | 5-60-0180 TRANS TO INSURANCE RESERV | | | | |
| 527 | TOTAL TRANSFERS | | | | |
| 35,000 | 5-70-0501 OPERATING CONTINGENCY | | 30,000 | 30,000 | 30,000 |
| 35,000 | TOTAL CONTINGENCY | | 30,000 | 30,000 | 30,000 |
| 7,533 | 5-90-0702 UEFB | | 88,632 | 88,632 | 88,632 |
| 7,533 | TOTAL UEFB | | 88,632 | 88,632 | 88,632 |
| 437,478 | TOTAL DEPT 201 EXPENSES | 578,340 | 632,988 | 632,988 | 632,988 |
| 443,474 | | | | | |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------|-----------------------|-----------------------|---|
| 5-10-0223 | CONTRACTED SERVICES | 9,100 | 9,000 | This line is for contracted SDC methodology services. |
| 5-10-0255 | TECHNICAL SERVICES | 30,000 | 0 | Technical Services was used extensively in 2008-09 to gather field data needed for the storm water facility plan. Public Works labor is now reclassified to 5-10-0101. |
| 5-40-0300 | FACILITY PLAN | 50,000 | 35,000 | The 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 in 2009-10. |
| 5-40-0302 | GPS PURCHASE | 2,201 | 2,201 | This line was added to purchase GPS equipment at the end of the rental period. The purchase is spread between two years (2008-09 and 2009-10) and multiple departments. |

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102-STATE TAX STREET FUND
202-STORM WATER MAINTENANCE
-- HISTORICAL DATA --
2006-2007 2007-2008

BUDGET DOCUMENT
YEAR 2009-2010

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| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|---------------------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| | | PERSONAL SERVICES | | | |
| 167 | 5-10-0101 | WAGES/BENEFITS | 28,183 | 28,183 | 28,183 |
| 523 | 5-10-0103 | SUPERVISOR | | | |
| 1,341 | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| 5,326 | 5-10-0107 | EQUIPMENT OPERATOR I | | | |
| 441 | 5-10-0108 | UTILITY WORKER | | | |
| 7,021 | 5-10-0109 | SPECIALIST I | | | |
| 2,028 | 5-10-0113 | PART TIME HELP | 500 | 500 | 500 |
| 288 | 5-10-0115 | SOCIAL SECURITY | 57 | 57 | 57 |
| 947 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 45 | 45 | 45 |
| 2,377 | 5-10-0117 | WORKERS' COMPENSATION INS | 28 | 28 | 28 |
| 585 | 5-10-0118 | HEALTH INSURANCE | | | |
| 3,196 | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| 167 | 5-10-0124 | COMPENSATION SELLS | 250 | 250 | 250 |
| 20,080 | | TOTAL PERSONAL SERVICES | 29,063 | 29,063 | 29,063 |
| | | | | | |
| | | MATERIALS & SERVICES | | | |
| 51 | 5-20-0210 | LAUNDRY & CLEANING | 75 | 75 | 75 |
| 160 | 5-20-0213 | AUDIT | 160 | 160 | 160 |
| 3,564 | 5-20-0223 | CONTRACTED SERVICES | 9,000 | 9,000 | 9,000 |
| 9,275 | 5-20-0224 | EQUIP MAINT/REPLACE | 8,957 | 8,957 | 8,957 |
| 362 | 5-20-0228 | INSURANCE | 497 | 497 | 497 |
| 54 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| | 5-20-0238 | OPERATING SUPPLIES | | | |
| 6,062 | 5-20-0246 | VENDOR MATERIAL | 936 | 936 | 936 |
| 60 | 5-20-0247 | STORES MATERIAL | 1,500 | 1,500 | 1,500 |
| 23,065 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 6,047 | 5-20-0270 | ADMN. SERVICES INDIRECT C | 4,266 | 4,266 | 4,266 |
| | 5-20-0300 | GPS PURCHASES | | | |
| 15,047 | | TOTAL MATERIALS & SERVICES | 25,391 | 25,391 | 25,391 |
| | | | | | |
| | | CAPITAL OUTLAY | | | |
| | 5-40-0300 | STORM WATER FACILITY PN | 35,000 | 35,000 | 35,000 |
| | 5-40-0302 | GPS PURCHASE | 2,201 | 2,201 | 2,201 |
| | | TOTAL CAPITAL OUTLAY | 37,201 | 37,201 | 37,201 |
| 35,127 | | T O T A L D E P T 202 E X P E N S E S | 91,655 | 91,655 | 91,655 |

**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 STIP (State Surface Transportation Improvement Program) funds of \$94,604, which may be used for both overlay and chip seal projects.

This budget follows the council adopted "2009 Pavement Management Plan."

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|------------|---------------------|-----------------------|-----------------------|---|
| 5-10-LINES | PERSONAL SERVICES | 75,000 | 98,000 | This line was increased to reflect the elimination of the Technical Services Fund which reallocates expenses from 5-20-0255 to 5-10-0101. |
| 5-20-0223 | CONTRACTED SERVICES | 302,280 | 310,000 | This funding is to cover the cost of street overlays, chip seal oil application and other portions of surface treatments done by outside contractors. |

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|----------------|----------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| | | PERSONAL SERVICES | | | |
| 12,799- | 5-10-0101 | WAGES/BENEFITS | 85,998 | 85,998 | 85,998 |
| 2,906 | 5-10-0103 | SUPERVISOR | | | |
| 5,924 | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| 291 | 5-10-0105 | WAREHOUSEMAN | | | |
| 3,072 | 5-10-0106 | SPECIALIST II | | | |
| 1,605 | 5-10-0107 | EQUIPMENT OPERATOR I | | | |
| 7,925 | 5-10-0108 | UTILITY WORKER | | | |
| 2,938 | 5-10-0109 | SPECIALIST I | | | |
| 6,864 | 5-10-0113 | PART TIME LABOR | 7,000 | 7,000 | 7,000 |
| 15 | 5-10-0114 | OVERTIME | 2,500 | 2,500 | 2,500 |
| 2,357 | 5-10-0115 | SOCIAL SECURITY | 784 | 784 | 784 |
| 4,913 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 583 | 583 | 583 |
| 1,454 | 5-10-0117 | WORKERS' COMPENSATION INS | 385 | 385 | 385 |
| 6,463 | 5-10-0118 | HEALTH INSURANCE | | | |
| 440 | 5-10-0123 | COMPENSATED ABSENCE ACCRL | 750 | 750 | 750 |
| 750 | 5-10-0124 | COMPENSATION SELLS | | | |
| 75,000 | | TOTAL PERSONAL SERVICES | 98,000 | 98,000 | 98,000 |
| 50,635 | | | | | |
| 33,928 | | | | | |
| MATERIALS & SERVICES | | | | | |
| 64 | 5-20-0211 | PRNTNG, ADVRTSNG, ELECTIO | 500 | 500 | 500 |
| 458 | 5-20-0213 | AUDIT | 955 | 955 | 955 |
| 955 | 5-20-0223 | CONTRACTED SERVICES | | | |
| 244,383 | 5-20-0224 | EQUIP MAINT/REPLACE | 310,000 | 310,000 | 310,000 |
| 19,279 | 5-20-0228 | INSURANCE | 34,751 | 34,751 | 34,751 |
| 1,034 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | 1,520 | 1,520 | 1,520 |
| 32 | 5-20-0238 | OPERATING SUPPLIES | 500 | 500 | 500 |
| 23,913 | 5-20-0246 | VENDOR MATERIAL | 9,309 | 9,309 | 9,309 |
| 7,000 | 5-20-0247 | STORES MATERIAL | 7,000 | 7,000 | 7,000 |
| 29,948 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 30,084 | 5-20-0270 | ADMN. SERVICES INDIRECT C | 39,315 | 39,315 | 39,315 |
| 342,222 | | TOTAL MATERIALS & SERVICES | 403,850 | 403,850 | 403,850 |
| 392,857 | | | | | |
| 384,014 | | | | | |
| 502,637 | TOTAL DEPT 203 | E X P E N S E S | 501,850 | 501,850 | 501,850 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------|-----------------------|-----------------------|---|
| 5-20-0202 | ELECTRIC POWER | 50,000 | 45,000 | 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 | 1,000 | 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 | 3,000 | 2,205 | 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 | 4,000 | 3,500 | 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 | 1,500 | 1,500 | This line was added to allow installation of new lights as needed. |

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102-STATE TAX STREET FUND
204-STREET LIGHTING DEPT
-- HISTORICAL DATA --
2006-2007 2007-2008

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ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES

| | | | | | | |
|-------|-------|-------|-------------------------------------|-------|-------|-------|
| 169 | 98 | 5,940 | 5-10-0101 WAGES/BENEFITS | 7,671 | 7,671 | 7,671 |
| --- | 11 | --- | 5-10-0104 EQUIPMENT OPERATOR II | --- | --- | --- |
| 1,754 | 2,671 | --- | 5-10-0106 SPECIALIST II | --- | --- | --- |
| 140 | 63 | --- | 5-10-0108 UTILITY WORKER | --- | --- | --- |
| 156 | 215 | --- | 5-10-0115 SOCIAL SECURITY | 5 | 5 | 5 |
| 443 | 573 | --- | 5-10-0116 PUBLIC EMPLOYEES RETIREME | 11 | 11 | 11 |
| 116 | 148 | --- | 5-10-0117 WORKERS' COMPENSATION INS | 2 | 2 | 2 |
| 238 | 337 | --- | 5-10-0118 HEALTH INSURANCE | --- | --- | --- |
| 28 | --- | 60 | 5-10-0123 COMPENSATED ABSENCE ACCRL | 60 | 60 | 60 |
| --- | --- | --- | 5-10-0124 COMPENSATION SELLS | --- | --- | --- |
| 3,044 | 4,116 | 6,000 | TOTAL PERSONAL SERVICES | 7,749 | 7,749 | 7,749 |

MATERIALS & SERVICES

| | | | | | | |
|--------|--------|--------|-------------------------------------|--------|--------|--------|
| 41,738 | 41,028 | 50,000 | 5-20-0202 ELECTRIC POWER | 45,000 | 45,000 | 45,000 |
| 215 | 215 | 215 | 5-20-0213 AUDIT | 215 | 215 | 215 |
| --- | 105 | 1,500 | 5-20-0223 CONTRACTED SERVICES | 1,000 | 1,000 | 1,000 |
| 1,144 | 1,556 | 2,268 | 5-20-0224 EQUIP MAINT/REPLACE | 2,067 | 2,067 | 2,067 |
| --- | 83 | 98 | 5-20-0228 INSURANCE | 114 | 114 | 114 |
| --- | --- | 12 | 5-20-0230 AGGREGATE INS DEDUCTIBLE | --- | --- | --- |
| 4,822 | 5,436 | 3,000 | 5-20-0246 VENDOR MATERIAL | 2,205 | 2,205 | 2,205 |
| --- | --- | 4,000 | 5-20-0247 STORES MATERIAL | 3,500 | 3,500 | 3,500 |
| 160 | 4,286 | 1,575 | 5-20-0255 TECHNICAL SERVICES | --- | --- | --- |
| 4,397 | 4,830 | 5,425 | 5-20-0270 ADMN. SERVICES INDIRECT C | 5,257 | 5,257 | 5,257 |
| 52,476 | 57,539 | 68,093 | TOTAL MATERIALS & SERVICES | 59,358 | 59,358 | 59,358 |

CAPITAL OUTLAY

| | | | | | | |
|--------|--------|--------|-----------------------------|--------|--------|--------|
| --- | --- | 1,500 | 5-40-0302 NEW STREET LIGHTS | 1,500 | 1,500 | 1,500 |
| --- | --- | 1,500 | TOTAL CAPITAL OUTLAY | 1,500 | 1,500 | 1,500 |
| 55,520 | 61,655 | 75,593 | TOTAL DEPT 204 EXPENSES | 68,607 | 68,607 | 68,607 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|------------|-------------------|-----------------------|-----------------------|--|
| 5-10-LINES | PERSONAL SERVICES | 36,900 | 31,211 | During 2008-2009 \$7,500 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. |

BUDGET DOCUMENT
YEAR 2009-2010

ADOPTED 2008-2009
2006-2007

ACCT DESCRIPTION

APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES

| 2006-2007 | 2007-2008 | 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|-----------|-----------|---------------------------|----------|----------|---------|
| 1,374 | 5,084 | 35,946 | 5-10-0101 | WAGES/BENEFITS | 30,177 | 30,177 | 30,177 |
| 204 | 1,578 | ----- | 5-10-0103 | SUPERVISOR | | | |
| 470 | 8,616 | ----- | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| 74 | 2,988 | ----- | 5-10-0107 | EQUIPMENT OPERATOR I | | | |
| 637 | 7,259 | ----- | 5-10-0108 | UTILITY WORKER | | | |
| 28 | 3,795 | ----- | 5-10-0109 | SPECIALIST I | | | |
| 461 | 827 | 500 | 5-10-0114 | OVERTIME | 500 | 500 | 500 |
| 244 | 2,231 | 38 | 5-10-0115 | SOCIAL SECURITY | 61 | 61 | 61 |
| 673 | 6,016 | 101 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 143 | 143 | 143 |
| 152 | 1,305 | 15 | 5-10-0117 | WORKERS' COMPENSATION INS | 30 | 30 | 30 |
| 586 | 8,089 | ----- | 5-10-0118 | HEALTH INSURANCE | | | |
| 43 | ----- | 300 | 5-10-0123 | COMPENSATED ABSENCE ACCRL | 300 | 300 | 300 |
| ----- | ----- | ----- | 5-10-0124 | COMPENSATION SELLS | | | |
| 4,946 | 47,788 | 36,900 | TOTAL | PERSONAL SERVICES | 31,211 | 31,211 | 31,211 |

MATERIALS & SERVICES

| | | | | | | | |
|--------|--------|--------|-----------|---------------------------|--------|--------|--------|
| 160 | 160 | 160 | 5-20-0213 | AUDIT | 160 | 160 | 160 |
| 4,568 | 26,321 | 36,900 | 5-20-0224 | EQUIP MAINT/REPLACE | 30,869 | 30,869 | 30,869 |
| 263 | 405 | 479 | 5-20-0228 | INSURANCE | 640 | 640 | 640 |
| ----- | ----- | 60 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| ----- | 2,032 | 400 | 5-20-0238 | OPERATING SUPPLIES | 400 | 400 | 400 |
| 5,188 | 14,237 | 2,000 | 5-20-0246 | VENDOR MATERIAL | 2,042 | 2,042 | 2,042 |
| ----- | ----- | 2,000 | 5-20-0247 | STORES MATERIAL | 2,000 | 2,000 | 2,000 |
| ----- | ----- | 420 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 1,301 | 4,839 | 5,081 | 5-20-0270 | ADMN. SERVICES INDIRECT C | 5,722 | 5,722 | 5,722 |
| 11,480 | 47,994 | 47,500 | TOTAL | MATERIALS & SERVICES | 41,833 | 41,833 | 41,833 |
| 16,426 | 95,782 | 84,400 | TOTAL | DEPT 205 EXPENSES | 73,044 | 73,044 | 73,044 |

Street Fund – 102
 Sidewalk Maintenance – 206

This department was created to collect revenue from the new sidewalk utility fee created by Council August 26, 2008.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|-------------------------------|-----------------------|-----------------------|--|
| 5-60-0181 | TRANSFER TO SIDEWALK FUND 130 | 0 | 95,000 | This department was created to collect revenue from the new sidewalk Ordinance 3284. The appropriation of those funds will be accounted for in a new special revenue fund the Sidewalk Utility Fund 130. |

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BIJEAN
102-STATE TAX STREET FUND
206-SIDEWALK MAINTENANCE
-- HISTORICAL DATA --
2006-2007

ADOPTED
2008-2009

BUDGET DOCUMENT
YEAR 2009-2010

DESCRIPTION

ACCT

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

----- 3-10-3001 SIDEWALK MAINTENANCE FEE 50,000 50,000 50,000

T O T A L D E P T 206 R E V E N U E S 50,000 50,000 50,000

E X P E N S E S

----- 5-60-0181 TRANS TO SIDEWALK 130 95,000 95,000 95,000

TOTAL TRANSFERS

----- TOTAL TRANSFERS 95,000 95,000 95,000

T O T A L D E P T 206 E X P E N S E S 95,000 95,000 95,000

TRANSFERS

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------|-----------------------|-----------------------|--|
| 5-20-0223 | CONTRACTED SERVICES | 9,470 | 1,000 | This line was increased in 2008-09 to include anticipated SDC methodology services, in addition to the various street construction activities already done by outside contractors. |

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|---------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| | | PERSONAL SERVICES | | | |
| 950 | 5-10-0101 | WAGES | 8,250 | 8,250 | 8,250 |
| --- | 5-10-0103 | SUPERVISOR | | | |
| --- | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| --- | 5-10-0107 | EQUIPMENT OPERATOR I | | | |
| --- | 5-10-0108 | UTILITY WORKER | | | |
| --- | 5-10-0113 | PART-TIME LABOR | | | |
| --- | 5-10-0115 | SOCIAL SECURITY | | | |
| --- | 5-10-0116 | PERS | | | |
| --- | 5-10-0117 | WORKER'S COMPENSATION INS | | | |
| --- | 5-10-0118 | HEALTH INSURANCE | | | |
| --- | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | |
| 50 | 5-10-0124 | COMPENSATION SELLS | | | |
| 1,000 | TOTAL | PERSONAL SERVICES | 8,250 | 8,250 | 8,250 |
| | | | | | |
| | | MATERIALS & SERVICES | | | |
| 2,860 | 5-20-0223 | CONTRACTED SERVICES | 1,000 | 1,000 | 1,000 |
| 31 | 5-20-0224 | EQUIP MAINT/REPLACE | 2,625 | 2,625 | 2,625 |
| 69 | 5-20-0228 | INSURANCE | 95 | 95 | 95 |
| 10 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| 300 | 5-20-0238 | OPERATING SUPPLIES | 200 | 200 | 200 |
| 1,000 | 5-20-0246 | VENDOR MATERIAL | 1,372 | 1,372 | 1,372 |
| 1,500 | 5-20-0247 | STORES MATERIAL | 1,500 | 1,500 | 1,500 |
| 9,000 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 2,280 | 5-20-0270 | ADMIN SERVICES INDIRECT C | 1,279 | 1,279 | 1,279 |
| 20,141 | TOTAL | MATERIALS & SERVICES | 8,071 | 8,071 | 8,071 |
| 21,141 | TOTAL | DEPT 209 EXPENSES | 16,321 | 16,321 | 16,321 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|--------------------------------|-----------------------|-----------------------|---|
| 5-60-0626 | TRANSFER TO EQUIPMENT FUND 108 | 4,300 | 0 | This interfund loan in paid in full. |

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BIJEAN
102-STATE TAX STREET FUND
217-INDIANA OTIA GRANT COSTS
-- HISTORICAL DATA --
2006-2007

BUDGET DOCUMENT
YEAR 2009-2010

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G116-

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|------|-------------|----------|----------|---------|
|----------------------|------|-------------|----------|----------|---------|

E X P E N S E S

TRANSFERS

4,300 5-60-0626 TRANS TO WTR FD INDIANA

4,300 TOTAL TRANSFERS

4,300 T O T A L D E P T 2 1 7 E X P E N S E S

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|--------------------------------|-----------------------|-----------------------|---|
| 5-60-0626 | TRANSFER TO EQUIPMENT FUND 108 | 6,450 | 0 | This interfund loan in paid in full |

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BIJEAN
102-STATE TAX STREET FUND
220-BIRCH STREET PROJECT
-- HISTORICAL DATA --
2006-2007

BUDGET DOCUMENT
YEAR 2009-2010

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

| | | | | | | |
|-----------|--------|-------|-----------------------------------|--|--|--|
| TRANSFERS | | | | | | |
| 62,482 | 62,482 | 6,450 | 5-60-0626 TRANS TO WTR FUND BIRCH | | | |
| 62,482 | 62,482 | 6,450 | TOTAL TRANSFERS | | | |
| 62,482 | 62,482 | 6,450 | TOTAL DEPT 220 EXPENSES | | | |

Street Fund – Fund 102
Elm Street LID – Department 223

This project is complete so this department no longer exists.

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BIJJEAN
102-STATE TAX STREET FUND
223-ELM STREET LID
-- HISTORICAL DATA --
2006-2007

BUDGET DOCUMENT
YEAR 2009-2010

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G11611
G116-

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|------|-------------------------------------|----------|----------|---------|
| | | E X P E N S E S | | | |
| | | PERSONAL SERVICES | | | |
| | | 1,188 | | | |
| | | 88 | | | |
| | | 246 | | | |
| | | 66 | | | |
| | | 292 | | | |
| | | 16 | | | |
| | | 5-10-0101 WAGES | | | |
| | | 5-10-0115 SOCIAL SECURITY | | | |
| | | 5-10-0116 PUBLIC EMPLOYEES RETIREMT | | | |
| | | 5-10-0117 WORKERS' COMPENSATION INS | | | |
| | | 5-10-0118 HEALTH INSURANCE | | | |
| | | 5-10-0123 COMP ABSENCE ACCRUAL | | | |
| | | TOTAL PERSONAL SERVICES | | | |
| | | 1,896 | | | |
| | | MATERIALS & SERVICES | | | |
| | | 949 | | | |
| | | 247 | | | |
| | | 769 | | | |
| | | 332 | | | |
| | | 5-20-0224 EQUIPMENT MAINT/REPLACE | | | |
| | | 5-20-0246 VENDOR MATERIAL | | | |
| | | 5-20-0255 TECHNICAL SERVICES | | | |
| | | 5-20-0270 INDIRECT | | | |
| | | TOTAL MATERIALS & SERVICES | | | |
| | | 2,297 | | | |
| | | TOTAL DEPT 223 EXPENSES | | | |
| | | 4,193 | | | |

**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 was transferred to the ODOT "D" Street Project.

7/21/09
11:20 AM

BIJEAN
102-STATE TAX STREET FUND
225-ELKHORN INDUSTRIAL PARK
-- HISTORICAL DATA --
2006-2007 2007-2008

BUDGET DOCUMENT
YEAR 2009-2010

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GI1611
GI16--

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES

| | | | | | |
|--------|--------|-----------|---------------------------|--|--|
| 19,531 | 10,502 | 5-10-0101 | WAGES | | |
| 1,451 | 777 | 5-10-0115 | SOCIAL SECURITY | | |
| 3,519 | 2,088 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | |
| 906 | 483 | 5-10-0117 | WORKMEN'S COMPENSATION IN | | |
| 5,012 | 3,103 | 5-10-0118 | HEALTH INSURANCE | | |
| 254 | | 5-10-0123 | COMPENSATED ABSENCE ACCR | | |
| 30,673 | 16,953 | | TOTAL PERSONAL SERVICES | | |

MATERIALS & SERVICES

| | | | | | |
|---------|---------|-----------|----------------------------|--|--|
| 64 | | | | | |
| 114,567 | 244,829 | 5-20-0211 | PRNTNG, ADVRTSNG, ELECTIO | | |
| 15,950 | 8,477 | 5-20-0223 | CONTRACTED SERVICES | | |
| 31,375 | 9,942 | 5-20-0224 | EQUIP MAINT/REPLACE | | |
| 29,756 | 8,482 | 5-20-0246 | VENDOR MATERIAL | | |
| 19,125 | 24,538 | 5-20-0255 | TECHNICAL SERVICES | | |
| | | 5-20-0270 | INDIRECT | | |
| 210,837 | 296,268 | | TOTAL MATERIALS & SERVICES | | |

241,510 313,221 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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|--|-----------------------|-----------------------|--|
| 5-20-0221 | SPECIAL CONTRACTED SERVICES- ODOT | 397,800 | 0 | This line represents the City's one time grant match transfer in 2008-09 to Oregon Department of Transportation for their contracted services. |

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|--------------------------|----------|----------|---------|
| | | E X P E N S E S | | | |
| | | PERSONAL SERVICES | | | |
| 34,750 | 5-10-0101 | WAGES | 12,000 | 12,000 | 12,000 |
| | 5-10-0115 | SOCIAL SECURITY | | | |
| | 5-10-0116 | PERS | | | |
| | 5-10-0117 | WORKERS' COMPENSATION | | | |
| | 5-10-0118 | HEALTH INSURANCE | | | |
| 250 | 5-10-0124 | COMPENSATION SELLS | | | |
| 35,000 | TOTAL | PERSONAL SERVICES | 12,000 | 12,000 | 12,000 |
| | | MATERIALS & SERVICES | | | |
| 397,800 | 5-20-0221 | CONTRACTED SERVICES-ODOT | | | |
| 12,500 | 5-20-0223 | CONTRACTED SERVICES | | | |
| 407 | 5-20-0224 | EQUIP MAINT/REPLACE | | | |
| 51 | 5-20-0228 | INSURANCE | 473 | 473 | 473 |
| 19,000 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| 26,000 | 5-20-0246 | VENDOR MATERIAL | 1,000 | 1,000 | 1,000 |
| 7,500 | 5-20-0247 | STORES MATERIAL | 1,500 | 1,500 | 1,500 |
| 7,146 | 5-20-0255 | TECHNICAL SERVICES | 1,273 | 1,273 | 1,273 |
| | 5-20-0270 | INDIRECT FEE | | | |
| 470,404 | TOTAL | MATERIALS & SERVICES | 4,246 | 4,246 | 4,246 |
| | | TRANSFERS | | | |
| | 5-60-0180 | TRANS TO GENERAL FD 101 | 100,000 | 100,000 | 100,000 |
| | TOTAL | TRANSFERS | 100,000 | 100,000 | 100,000 |
| 505,404 | TOTAL | DEPT 226 EXPENSES | 116,246 | 116,246 | 116,246 |

Street Fund – Fund 102
Resort Street Project – Department 227

This department was created to track Resort Street improvements. This project has not been funded and is not anticipated to be funded in the 2009-10 fiscal year.

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|-----------|--|-----------|-----------|-----------|
| 1,400,509 | 1,666,401 | 2,015,758 | 3-01-0101 | R E V E N U E S BEGINNING WORKING CAPITAL | 1,852,591 | 1,852,591 | 1,852,591 |
| 20,580 | 18,282 | 16,000 | 3-10-0200 | COLLECTION OF NEW METER S | 16,000 | 16,000 | 16,000 |
| 13,000 | 13,000 | 13,000 | 3-10-0300 | BILLING CHARGE TO SEWER F | 13,000 | 13,000 | 13,000 |
| 54,082 | 7,717 | 15,000 | 3-10-0400 | MAIN CHARGE | 15,000 | 15,000 | 15,000 |
| 21,924 | 16,040 | 15,000 | 3-10-0900 | INCIDENTAL SALES | 16,000 | 16,000 | 16,000 |
| --- | 3,000 | 3,000 | 3-10-1001 | RENT OF CITY PROPERTY | 3,000 | 3,000 | 3,000 |
| 65,906 | 80,006 | 40,000 | 3-10-1200 | INCOME FROM INVESTMENT | 18,000 | 18,000 | 18,000 |
| --- | --- | --- | 3-10-2207 | WATERSHED LOG SALES | --- | --- | --- |
| 1,703,645 | 1,748,929 | 1,904,887 | 3-10-3001 | COLLECTION OF WATER SALES | 1,904,887 | 1,904,887 | 1,904,887 |
| --- | 64,841 | --- | 3-10-3002 | SALE OF INVENTORY | --- | --- | --- |
| 577 | --- | --- | 3-10-3700 | REFUNDS | --- | --- | --- |
| 62,482 | 62,482 | 10,750 | 3-10-5705 | TRANSFM STREET FUND LOAN | --- | --- | --- |
| --- | --- | 35,123 | 3-10-5711 | TRANS FROM PAYROLL SERV | --- | --- | --- |
| 3,342,705 | 3,680,698 | 4,068,518 | T O T A L | D E P T 1 0 0 R E V E N U E S | 3,838,478 | 3,838,478 | 3,838,478 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|------------|-----------------------------|-----------------------|-----------------------|---|
| 5-10-LINES | PERSONAL SERVICES | 653,136 | 795,793 | With the elimination of the Technical Services Fund, Technical Services 5-20-0255 was reallocated to labor and materials and services. Payout at termination was added due to the elimination of the Payroll Service Fund and increased this year to account for planned retirements. Continued increases in labor costs are anticipated. |
| 5-20-0203 | TRAVEL & TRAINING | 5,000 | 6,800 | 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 | 6,000 | 10,300 | This funding is for membership in the American Waterworks Association, the Pacific NW Pollution Control Association and for software maintenance subscriptions. |
| 5-20-0222 | SPECIAL CONTRACTED SERVICES | 15,000 | 15,000 | These funds are used for lab work. |
| 5-20-0223 | CONTRACTED SERVICES | 31,300 | 26,000 | This line was increased in 2008-09 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 computers and other equipment needs. |
| 5-40-0347 | YARD IMPROVEMENTS | 7,500 | 2,500 | These funds will be used to continue making improvements within the yard. |
| 5-40-0351 | GPS PURCHASE | 6,602 | 6,602 | This line was added for the purchase of GPS equipment at the end of the rental period. All rent paid was applied to the purchase. The purchase is spread over 2008-09 and 2009-10 and multiple departments. |

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|------|--|----------|----------|---------|
| E X P E N S E S | | | | | |
| PERSONAL SERVICES | | | | | |
| 7,425 | | 5-10-0100 COMM DEV DIR .13 FTE | 581,858 | 581,858 | 581,858 |
| 13 | | 5-10-0101 WAGES | | | |
| 21,033 | | 5-10-0102 DIRECTOR OF PUBLIC WORKS | | | |
| 41,354 | | 5-10-0103 SUPERVISOR | | | |
| 39,504 | | 5-10-0104 EQUIPMENT OPERATOR II | | | |
| 78,647 | | 5-10-0106 SPECIALIST II | | | |
| 22,997 | | 5-10-0107 EQUIPMENT OPERATOR I | | | |
| 63,586 | | 5-10-0108 UTILITY WORKER | | | |
| 821 | | 5-10-0109 SPECIALIST I | | | |
| 30,434 | | 5-10-0110 ADMIN ASSISTANT | 23,283 | 23,283 | 23,283 |
| 36,840 | | 5-10-0111 WAREHOUSEMAN | 47,528 | 47,528 | 47,528 |
| | | 5-10-0112 CASHIER/ACCTS REC SPEC | 35,129 | 35,129 | 35,129 |
| 2,725 | | 5-10-0113 PART TIME LABOR | 4,500 | 4,500 | 4,500 |
| 15,341 | | 5-10-0114 OVERTIME | 10,476 | 10,476 | 10,476 |
| 27,116 | | 5-10-0115 SOCIAL SECURITY | 23,778 | 23,778 | 23,778 |
| 74,471 | | 5-10-0116 PUBLIC EMPLOYEES RETIREME | 2,505 | 2,505 | 2,505 |
| 8,937 | | 5-10-0117 WORKERS' COMPENSATION INS | 33,736 | 33,736 | 33,736 |
| 77,974 | | 5-10-0118 HEALTH INSURANCE | 6,500 | 6,500 | 6,500 |
| 4,374 | | 5-10-0122 EMPLOYEE BENEFITS | 6,500 | 6,500 | 6,500 |
| 4,751 | | 5-10-0123 COMPENSATED ABSENCE ACCRU | 20,000 | 20,000 | 20,000 |
| 1,574 | | 5-10-0124 COMPENSATION SELLS | | | |
| | | 5-10-0126 PAYOUT AT TERMINATION | | | |
| 559,917 | | TOTAL PERSONAL SERVICES | 795,793 | 795,793 | 795,793 |
| MATERIALS & SERVICES | | | | | |
| 3,428 | | 5-20-0201 TELEPHONE | 4,400 | 4,400 | 4,400 |
| 43,348 | | 5-20-0202 ELECTRIC POWER | 47,500 | 47,500 | 47,500 |
| 3,425 | | 5-20-0203 TRAINING & TRAVEL | 6,800 | 6,800 | 6,800 |
| 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 PRINTING, ADVERTSNG, 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 |
| 1,720 | | 5-20-0215 OFFICE SUPPLIES | 2,150 | 2,150 | 2,150 |
| 3,526 | | 5-20-0219 FINANCIAL SOFTWARE MAINT | 3,000 | 3,000 | 3,000 |
| 4,174 | | 5-20-0220 DUES, FEES, SUBSCRIPTIONS | 10,300 | 10,300 | 10,300 |
| 5,122 | | 5-20-0222 SPECIAL CONTRACTED SERVIC | 15,000 | 15,000 | 15,000 |
| 19,998 | | 5-20-0223 CONTRACTED SERVICES | 26,000 | 26,000 | 26,000 |
| 65,505 | | 5-20-0224 EQUIP MAINT/REPLACE | 71,621 | 71,621 | 71,621 |
| 15,979 | | 5-20-0228 INSURANCE | 13,589 | 13,589 | 13,589 |
| | | 5-20-0230 AGGREGATE INS DEDUCTIBLE | | | |
| 8,366 | | 5-20-0235 REFUNDS | 2,000 | 2,000 | 2,000 |
| 5,216 | | 5-20-0238 OPERATING SUPPLIES | 7,250 | 7,250 | 7,250 |

BUDGET DOCUMENT
YEAR 2009-2010

| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------|-----------|----------------------|-----------|-----------------------------|-----------|-----------|-----------|
| 18,712 | 18,526 | 21,000 | 5-20-0244 | POSTAGE | 22,000 | 22,000 | 22,000 |
| 40,108 | 122,527 | 17,000 | 5-20-0246 | VENDOR MATERIAL | 20,000 | 20,000 | 20,000 |
| | 5 | 24,000 | 5-20-0247 | STORES MATERIAL | 24,000 | 24,000 | 24,000 |
| 3,157 | 6,887 | 5,000 | 5-20-0252 | HEATING FUEL | 5,000 | 5,000 | 5,000 |
| 65,571 | 64,376 | 114,618 | 5-20-0255 | TECHNICAL SERVICES | | | |
| | | | 5-20-0261 | TELEMETRY | | | |
| | 25 | 300 | 5-20-0262 | COMMUNITY SERVICE | 300 | 300 | 300 |
| 4,546 | 4,839 | 9,900 | 5-20-0263 | CHLORINE | 9,900 | 9,900 | 9,900 |
| 78,164 | 85,826 | 85,304 | 5-20-0270 | ADMN. SERVICES INDIRECT C | 95,355 | 95,355 | 95,355 |
| 85,182 | 87,446 | 95,244 | 5-20-0274 | INLIEU OF FRANCHISE FEE | 95,244 | 95,244 | 95,244 |
| 5,717 | 4,001 | 3,000 | 5-20-0294 | BANK CHARGES | 5,000 | 5,000 | 5,000 |
| | 17 | | 5-20-0296 | WATER CASH SHORT | | | |
| 8,680 | 7,180 | 8,000 | 5-20-0300 | EQUIPMENT PURCHASES | 8,000 | 8,000 | 8,000 |
| 513,259 | 589,094 | 608,641 | | TOTAL MATERIALS & SERVICES | 516,624 | 516,624 | 516,624 |
| CAPITAL OUTLAY | | | | | | | |
| 13,782 | | | 5-40-0342 | EQUIP SHED EXPANSION | | | |
| 6,280 | | | 5-40-0344 | SNOWMOBILE | | | |
| 6,044 | | | 5-40-0345 | RELOCATE POWER POLES | | | |
| | 15,825 | | 5-40-0346 | PIPE STORAGE BLDG | | | |
| | 7,608 | 7,500 | 5-40-0347 | YARD IMPROVEMENTS | 2,500 | 2,500 | 2,500 |
| | | 6,602 | 5-40-0351 | GPS PURCHASE | 6,602 | 6,602 | 6,602 |
| 26,106 | 23,433 | 14,102 | | TOTAL CAPITAL OUTLAY | 9,102 | 9,102 | 9,102 |
| TRANSFERS | | | | | | | |
| | | 300,000 | 5-60-0101 | TRANS TO CENTRAL STORES | | | |
| | | 1,110 | 5-60-0180 | TRANS TO INSURANCE RESERV | | | |
| | | 301,110 | | TOTAL TRANSFERS | | | |
| CONTINGENCY | | | | | | | |
| | | 200,000 | 5-70-0501 | CONTINGENCY | 200,000 | 200,000 | 200,000 |
| | | 200,000 | | TOTAL CONTINGENCY | 200,000 | 200,000 | 200,000 |
| UEFB | | | | | | | |
| | | 1,334,552 | 5-90-0701 | UEFB (FUTURE PROJECTS) | 973,822 | 973,822 | 973,822 |
| | | 1,334,552 | | TOTAL UEFB | 973,822 | 973,822 | 973,822 |
| 1,099,282 | 1,206,609 | 3,111,541 | T O T A L | D E P T 401 E X P E N S E S | 2,495,341 | 2,495,341 | 2,495,341 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|---------------------|-----------------------|-----------------------|--|
| 5-20-0223 | CONTRACTED SERVICES | 166,741 | 181,000 | These funds are for work on the Mt. Line Replacement project including rental equipment for road work and pipe laying, as well as legal fees and engineering costs, and misc projects as defined in the 2009-2010 Public Works Water Capital Plan. |
| 5-20-0246 | VENDOR MATERIAL | 145,000 | 562,500 | These funds are for mountain line replacement materials and for other capital improvement projects including approximately 8,300' of 20" ductile iron pipe. |
| 5-20-0247 | STORES MATERIAL | 205,000 | 100,000 | Certain vendor materials are purchased from Central Stores which was brought back in 2008-09 to account for Public Works inventory. |

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|---------------------------------|-----------|-----------|-----------|
| E X P E N S E S | | | | | |
| 180,075 | 5-10-0101 | WAGES | 291,638 | 291,638 | 291,638 |
| --- | 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 | --- | --- | --- |
| 160 | 5-10-0115 | SOCIAL SECURITY | 160 | 160 | 160 |
| 423 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 221 | 221 | 221 |
| 63 | 5-10-0117 | WORKERS' COMPENSATION INS | 86 | 86 | 86 |
| --- | 5-10-0118 | HEALTH INSURANCE | --- | --- | --- |
| 800 | 5-10-0123 | COMPENSATED ABSENCE ACCRL | 800 | 800 | 800 |
| 800 | 5-10-0124 | COMPENSATION SELLS | 800 | 800 | 800 |
| 183,616 | TOTAL | PERSONAL SERVICES | 295,000 | 295,000 | 295,000 |
| 65,447 | 20,712 | | | | |
| MATERIALS & SERVICES | | | | | |
| 670 | | LAUNDRY & CLEANING | 700 | 700 | 700 |
| 1,700 | | AUDIT | 1,700 | 1,700 | 1,700 |
| 124,528 | 117,308 | CONTRACTED SERVICES | 181,000 | 181,000 | 181,000 |
| 21,951 | 6,938 | EQUIP MAINT/REPLACE | 66,995 | 66,995 | 66,995 |
| 1,432 | 2,739 | INSURANCE | 3,978 | 3,978 | 3,978 |
| --- | --- | AGGREGATE INS DEDUCTIBLE | --- | --- | --- |
| 2,000 | 407 | WATER CONST. REFUNDS | 2,000 | 2,000 | 2,000 |
| 1,000 | | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 |
| 145,000 | 192 | VENDOR MATERIAL | 562,500 | 562,500 | 562,500 |
| 205,000 | 162,408 | STORES MATERIAL | 100,000 | 100,000 | 100,000 |
| 10,000 | --- | LAND, RIGHT-OF-WAY, EASEM | --- | --- | --- |
| 106,000 | 64,586 | TECHNICAL SERVICES | 103,264 | 103,264 | 103,264 |
| 70,066 | 25,495 | ADMN. SERVICES INDIRECT C | --- | --- | --- |
| 773,361 | 382,085 | TOTAL MATERIALS & SERVICES | 1,023,137 | 1,023,137 | 1,023,137 |
| --- | --- | 5-40-0360 4 X 4 CREW CAB PICKUP | 25,000 | 25,000 | 25,000 |
| --- | --- | TOTAL CAPITAL OUTLAY | 25,000 | 25,000 | 25,000 |
| 473,270 | 402,797 | TOTAL DEPT 402 E X P E N S E S | 1,343,137 | 1,343,137 | 1,343,137 |

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

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

| 2006-2007 | 2007--2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|--------------|------------|----------------------|-----------|----------------------------|-----------|-----------|-----------|
| | | | | E X P E N S E S | | | |
| DEBT SERVICE | | | | | | | |
| 321,047 | | | 5-50-0402 | 1992 ORE, E.D.D. PRINCIPAL | | | |
| 321,047 | | | | TOTAL DEBT SERVICE | | | |
| 321,047 | | | | TOTAL DEPT 404 | 3,838,478 | 3,838,478 | 3,838,478 |
| 3,342,705 | 3,680,698 | 4,068,518 | | TOTAL FUND 104 | 3,838,478 | 3,838,478 | 3,838,478 |
| 625,364 | 614,794 | 836,752 | | TOTAL PERSONAL SERVICES | 1,090,793 | 1,090,793 | 1,090,793 |
| 921,082 | 971,179 | 1,382,002 | | TOTAL MATERIALS & SERVICES | 1,539,761 | 1,539,761 | 1,539,761 |
| 26,106 | 23,433 | 14,102 | | TOTAL CAPITAL OUTLAY | 34,102 | 34,102 | 34,102 |
| 321,047 | | 301,110 | | TOTAL DEBT SERVICE | | | |
| | | 200,000 | | TOTAL TRANSFERS | 200,000 | 200,000 | 200,000 |
| | | 1,334,552 | | TOTAL CONTINGENCY | 973,822 | 973,822 | 973,822 |
| 1,893,599 | 1,609,406 | 4,068,518 | | TOTAL FUND 104 | 3,838,478 | 3,838,478 | 3,838,478 |

| --- HISTORICAL DATA --- | | ADOPTED | | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------------|-----------|-----------|-----------|---------------------------|-------------|-----------|-----------|-----------|
| 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | | | | | |
| 496,460 | 568,298 | 202,607 | 3-01-0101 | BEGINNING WORKING CAPITAL | 326,077 | 326,077 | 326,077 | 326,077 |
| 65,799 | 9,938 | 10,000 | 3-10-0200 | WASTEWATER MAIN CHARGE | 10,000 | 10,000 | 10,000 | 10,000 |
| 21,917 | 14,488 | 8,000 | 3-10-0300 | WASTEWATER SERVICE FEES | 8,000 | 8,000 | 8,000 | 8,000 |
| 33,951 | 45,804 | 30,000 | 3-10-0900 | INCIDENTAL SALES | 31,000 | 31,000 | 31,000 | 31,000 |
| 3,782 | 3,782 | 3,780 | 3-10-1001 | RENT OF PROPERTY | 3,782 | 3,782 | 3,782 | 3,782 |
| 22,738 | 19,006 | 5,000 | 3-10-1200 | INTEREST | 3,500 | 3,500 | 3,500 | 3,500 |
| | | 3,400 | 3-10-1911 | G STREET LID PRINCIPAL | 3,477 | 3,477 | 3,477 | 3,477 |
| | | 4,350 | 3-10-2911 | G STREET LID INTEREST | 1,300 | 1,300 | 1,300 | 1,300 |
| 838,599 | 849,028 | 950,000 | 3-10-3001 | WASTEWATER SERVICE CHARGE | 950,000 | 950,000 | 950,000 | 950,000 |
| 346 | | | 3-10-3700 | REFUNDS | | | | |
| | | 17,552 | 3-10-5711 | TRANS FROM PAYROLL SERV | | | | |
| 1,483,592 | 1,512,521 | 1,234,689 | T O T A L | D E P T 1 0 0 | 1,337,136 | 1,337,136 | 1,337,136 | 1,337,136 |
| | | | | R E V E N U E S | | | | |

Wastewater Utility Fund - 105
Wastewater Maintenance Department - 501

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

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|------------|----------------------------|-----------------------|-----------------------|--|
| 5-10-LINES | PERSONAL SERVICES | 357,961 | 399,000 | This line reflects increased labor cost and additional labor related to the elimination of the Technical Services Fund 128. |
| 5-20-0203 | TRAVEL & TRAINING | 8,000 | 8,800 | This increase is to cover necessary training and continuing education in order to maintain required certifications. |
| 5-20-0211 | PRINTNG & ADVERTISING | 200 | 200 | This is for any advertising required by law such as calls for bids on parts. |
| 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 10,000 | 17,000 | This increase is due to added permit requirements. This line covers memberships in wastewater organizations, DEQ permit fees, professional periodicals, property taxes, certification fees and software maintenance subscriptions. |
| 5-20-0222 | SPECIAL CONTRACTED SERVICE | 12,000 | 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 | 10,100 | 34,000 | Funding is for work that is done by outside contractors. Added this year is a maintenance agreement for the Pond Doctors. |
| 5-20-0263 | LAGOON CHEMICALS | 30,250 | 32,000 | An increase is anticipated for lagoon chemicals. |
| 5-40-0351 | GPS PURCHASE | 2,201 | 2,201 | This line was added for the purchase of GPS equipment. The purchase is spread over 2008-09 and 2009-10 and multiple departments. |

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|---------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| PERSONAL SERVICES | | | | | |
| 5,121 | | | | | |
| 20,370 | 5-10-0100 | COMM DEV DIR | | | |
| 28,711 | 5-10-0101 | WAGES/BENEFITS | | | |
| 10,762 | 5-10-0102 | DIRECTOR OF PUBLIC WORKS | | | |
| 19,559 | 5-10-0103 | SUPERVISOR | | | |
| 39,864 | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| 659 | 5-10-0105 | DATA PROCESSING CLERK | | | |
| 20,935 | 5-10-0106 | WASTEWATER SPECIALIST | 21,959 | 21,959 | 21,959 |
| 35,498 | 5-10-0107 | EQUIPMENT OPERATOR | 42,489 | 42,489 | 42,489 |
| 19 | 5-10-0108 | UTILITY WORKER | | | |
| 732 | 5-10-0109 | SPECIALIST / SEWER COLLEC | | | |
| 543 | 5-10-0110 | PW SECRETARY .2 FTE | | | |
| 11,489 | 5-10-0111 | WAREHOUSEMAN | | | |
| 14,823 | 5-10-0113 | PART TIME HELP | 2,558 | 2,558 | 2,558 |
| 40,409 | 5-10-0114 | OVERTIME | 5,000 | 5,000 | 5,000 |
| 6,036 | 5-10-0115 | SOCIAL SECURITY | 6,732 | 6,732 | 6,732 |
| 36,653 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 14,365 | 14,365 | 14,365 |
| 119 | 5-10-0117 | WORKERS' COMPENSATION INS | 4,295 | 4,295 | 4,295 |
| 2,579 | 5-10-0118 | HEALTH INSURANCE | 17,773 | 17,773 | 17,773 |
| 2,090 | 5-10-0122 | EMPLOYEE BENEFITS | 4,000 | 4,000 | 4,000 |
| | 5-10-0123 | COMPENSATED ABSENCE ACCRL | 2,500 | 2,500 | 2,500 |
| | 5-10-0124 | COMPENSATION SELLS | 5,000 | 5,000 | 5,000 |
| | 5-10-0126 | PAYOUT AT TERMINATION | 7,000 | 7,000 | 7,000 |
| 296,971 | | TOTAL PERSONAL SERVICES | 399,000 | 399,000 | 399,000 |
| MATERIALS & SERVICES | | | | | |
| 1,854 | 5-20-0201 | TELEPHONE | 2,300 | 2,300 | 2,300 |
| 10,074 | 5-20-0202 | ELECTRIC POWER | 15,000 | 15,000 | 15,000 |
| 2,551 | 5-20-0203 | TRAINING & TRAVEL | 8,800 | 8,800 | 8,800 |
| 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 | 1,500 | 1,500 | 1,500 |
| 311 | 5-20-0211 | PRNTNG, ADVRTSNG, ELECTIO | 1,200 | 1,200 | 1,200 |
| 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 |
| 449 | 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 | 17,000 | 17,000 | 17,000 |
| 5,141 | 5-20-0222 | SPECIAL CONTRACTED SERVIC | 12,000 | 12,000 | 12,000 |
| 2,617 | 5-20-0223 | CONTRACTED SERVICES | 34,000 | 34,000 | 34,000 |
| 56,785 | 5-20-0224 | EQUIP MAINT/REPLACE | 69,546 | 69,546 | 69,546 |
| 22,034 | 5-20-0228 | INSURANCE | 31,028 | 31,028 | 31,028 |
| 111 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| 1,654 | 5-20-0235 | REFUNDS | 1,000 | 1,000 | 1,000 |
| 4 | 5-20-0238 | OPERATING SUPPLIES | 3,500 | 3,500 | 3,500 |
| | 5-20-0244 | POSTAGE | 525 | 525 | 525 |

| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------------------|-----------|----------------------|-----------|-------------------------------|-----------|-----------|-----------|
| 17,989 | 9,446 | 7,100 | 5-20-0246 | VENDOR MATERIAL | 8,500 | 8,500 | 8,500 |
| 27,331 | 34,703 | 10,500 | 5-20-0247 | STORES MATERIAL | 10,500 | 10,500 | 10,500 |
| 13,000 | 13,000 | 38,590 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 27,188 | 28,268 | 13,000 | 5-20-0262 | BILLING CHARGE TO WATER D | 13,000 | 13,000 | 13,000 |
| 43,009 | 49,935 | 30,250 | 5-20-0263 | LAGOON CHEMICALS | 32,000 | 32,000 | 32,000 |
| 38,664 | 42,451 | 50,265 | 5-20-0270 | ADMN. SERVICES INDIRECT C | 57,549 | 57,549 | 57,549 |
| 951 | 984 | 47,500 | 5-20-0274 | PYMT IN LIEU FRANCHISE | 47,500 | 47,500 | 47,500 |
| | | 6,500 | 5-20-0300 | SMALL EQUIPMENT PURCHASES | 6,500 | 6,500 | 6,500 |
| 285,129 | 325,273 | 376,994 | | TOTAL MATERIALS & SERVICES | 383,098 | 383,098 | 383,098 |
| CAPITAL OUTLAY | | | | | | | |
| | | 2,201 | 5-40-0351 | GPS PURCHASE | 2,201 | 2,201 | 2,201 |
| | | 2,201 | | TOTAL CAPITAL OUTLAY | 2,201 | 2,201 | 2,201 |
| DEBT SERVICE | | | | | | | |
| 78,557 | | | 5-50-0415 | POND DR LOAN/WELLS FARGO | | | |
| 78,557 | | | | TOTAL DEBT SERVICE | | | |
| TRANSFERS | | | | | | | |
| | | 2,165 | 5-60-0180 | TRANS TO INSURANCE RESERV | 40,000 | 40,000 | 40,000 |
| | | 2,165 | | TOTAL TRANSFERS | 40,000 | 40,000 | 40,000 |
| CONTINGENCY | | | | | | | |
| | | 40,000 | 5-70-0501 | OPERATING CONTINGENCY | 40,000 | 40,000 | 40,000 |
| | | 40,000 | | TOTAL CONTINGENCY | 40,000 | 40,000 | 40,000 |
| UEFB | | | | | | | |
| | | 30,548 | 5-90-0701 | UEFB (FUTURE PROJECTS) | 192,070 | 192,070 | 192,070 |
| | | 30,548 | | TOTAL UEFB | 192,070 | 192,070 | 192,070 |
| 660,657 | 679,859 | 809,869 | T O T A L | D E P T 5 0 1 E X P E N S E S | 1,016,369 | 1,016,369 | 1,016,369 |

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 2009-10, this department's budget will pay for the automated backup pump to complete lagoon improvements, manhole sealing, and requested mainline extensions.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of budget and explanation of changes from previous year |
|-----------|-----------------------|-----------------------|-----------------------|--|
| 5-20-0223 | CONTRACTED SERVICES | 167,850 | 145,000 | This line includes a proposed pipe lining project as shown in the capital plan and other miscellaneous contracted services. |
| 5-40-0354 | AUTOMATED BACKUP PUMP | 0 | 60,000 | This capital line was added to purchase a backup pump which is needed to ensure continued ability to process waste in case of failure of the primary pump. |

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

PERSONAL SERVICES

| | | | | | | | | | |
|--------|--------|--|--|--|--|--|--|--|--|
| 3,454 | | | | | | | | | |
| 12,515 | 1,302 | | | | | | | | |
| 31 | 4,895 | | | | | | | | |
| 138 | | | | | | | | | |
| 2,394 | 1,189 | | | | | | | | |
| 11,705 | 5,798 | | | | | | | | |
| 2,756 | 1,428 | | | | | | | | |
| 2,259 | 226 | | | | | | | | |
| 7 | 60 | | | | | | | | |
| 2,469 | 1,113 | | | | | | | | |
| 6,821 | 2,954 | | | | | | | | |
| 1,195 | 622 | | | | | | | | |
| 8,248 | 4,219 | | | | | | | | |
| 438 | | | | | | | | | |
| 52,430 | 23,939 | | | | | | | | |

MATERIALS & SERVICES

| | | | | | | | | | |
|---------|---------|--|--|--|--|--|--|--|--|
| 161 | | | | | | | | | |
| 353 | 173 | | | | | | | | |
| 255 | | | | | | | | | |
| 54,719 | 424,159 | | | | | | | | |
| 22,749 | 10,413 | | | | | | | | |
| 445 | 1,801 | | | | | | | | |
| 120 | | | | | | | | | |
| 79,754 | 8,204 | | | | | | | | |
| 26,600 | 37,289 | | | | | | | | |
| 20,432 | 43,031 | | | | | | | | |
| 205,588 | 525,342 | | | | | | | | |

CAPITAL OUTLAY

| | | | | | | | | | |
|-----------|-----------|--|--|--|--|--|--|--|--|
| 258,018 | | | | | | | | | |
| 1,483,592 | 549,281 | | | | | | | | |
| | 1,512,521 | | | | | | | | |

| | | | | | |
|-----------|-----------|---------------------------|-----------|-----------|-----------|
| 23,699 | 5-10-0101 | WAGES/BENEFITS | 40,015 | 40,015 | 40,015 |
| | 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 | | | |
| 1,540 | 5-10-0113 | PART TIME LABOR | 1,500 | 1,500 | 1,500 |
| 200 | 5-10-0114 | OVERTIME | 200 | 200 | 200 |
| 240 | 5-10-0115 | SOCIAL SECURITY | 237 | 237 | 237 |
| 633 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 556 | 556 | 556 |
| 254 | 5-10-0117 | WORKERS' COMPENSATION INS | 200 | 200 | 200 |
| | 5-10-0118 | HEALTH INSURANCE | | | |
| 800 | 5-10-0122 | EMPLOYEE BENEFITS | 800 | 800 | 800 |
| 600 | 5-10-0123 | COMPENSATED ABSENCE ACCRL | 600 | 600 | 600 |
| 600 | 5-10-0124 | COMPENSATION SELLS | 600 | 600 | 600 |
| 28,566 | TOTAL | PERSONAL SERVICES | 44,708 | 44,708 | 44,708 |
| 350 | 5-20-0210 | LAUNDRY & CLEANING | 350 | 350 | 350 |
| | 5-20-0211 | PRNTNG, ADVRTSNG, ELECTIO | | | |
| | 5-20-0213 | AUDIT | | | |
| 255 | 5-20-0223 | CONTRACTED SERVICES | 255 | 255 | 255 |
| 167,850 | 5-20-0224 | EQUIP MAINT/REPLACE | 145,000 | 145,000 | 145,000 |
| 12,426 | 5-20-0228 | INSURANCE | 13,050 | 13,050 | 13,050 |
| 2,127 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | 2,573 | 2,573 | 2,573 |
| 267 | 5-20-0235 | SEWER CONST REFUNDS. | 500 | 500 | 500 |
| 500 | 5-20-0238 | OPERATING SUPPLIES | 100 | 100 | 100 |
| 100 | 5-20-0246 | VENDOR MATERIAL | 11,586 | 11,586 | 11,586 |
| 9,551 | 5-20-0247 | STORES MATERIAL | 13,000 | 13,000 | 13,000 |
| 13,000 | 5-20-0255 | TECHNICAL SERVICES | 19,645 | 19,645 | 19,645 |
| 16,000 | 5-20-0270 | ADMN. SERVICES INDIRECT C | | | |
| 19,828 | TOTAL | MATERIALS & SERVICES | 206,059 | 206,059 | 206,059 |
| 242,254 | | | | | |
| 154,000 | 5-40-0352 | GRINDER | 10,000 | 10,000 | 10,000 |
| | 5-40-0353 | TREATED SEWAGE STUDY | 60,000 | 60,000 | 60,000 |
| | 5-40-0354 | AUTOMATED BACKUP PUMP | | | |
| 154,000 | TOTAL | CAPITAL OUTLAY | 70,000 | 70,000 | 70,000 |
| 424,820 | TOTAL | DEPT 502 EXPENSES | 320,767 | 320,767 | 320,767 |
| 1,234,689 | TOTAL | FUND 105 REVENUES | 1,337,136 | 1,337,136 | 1,337,136 |

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BIJEAN
105--WASTEWATER UTILITY FUND
502--WASTEWATER CONST DEPT
-- HISTORICAL DATA --
2006-2007 2007-2008

BUDGET DOCUMENT
YEAR 2009-2010

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| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-------|----------------------|-----------|-----------|-----------|
| 349,401 | 378,525 | 386,527 | TOTAL | PERSONAL SERVICES | 443,708 | 443,708 | 443,708 |
| 490,717 | 850,615 | 619,248 | TOTAL | MATERIALS & SERVICES | 589,157 | 589,157 | 589,157 |
| 78,557 | | 156,201 | TOTAL | CAPITAL OUTLAY | 72,201 | 72,201 | 72,201 |
| | | 2,165 | TOTAL | DEBT SERVICE | | | |
| | | 40,000 | TOTAL | TRANSFERS | 40,000 | 40,000 | 40,000 |
| | | 30,548 | TOTAL | CONTINGENCY | 192,070 | 192,070 | 192,070 |
| 918,675 | 1,229,140 | 1,234,689 | TOTAL | FUND 105 EXPENSES | 1,337,136 | 1,337,136 | 1,337,136 |

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

This department is no longer required.

BUDGET DOCUMENT
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2006-2007 2007-2008 2008-2009 ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

-- HISTORICAL DATA --

R E V E N U E S

| | | | | | | |
|-------|-------|-------|-----------|---------------------------|--|--|
| 8,441 | ----- | ----- | 3-01-0101 | BEGINNING WORKING CAPITAL | | |
| 672 | ----- | ----- | 3-10-1200 | INTEREST | | |
| 839 | ----- | ----- | 3-10-3150 | CITY ROOM TAX | | |
| 48 | ----- | ----- | 3-10-3160 | COUNTY ROOM TAX | | |

10,000

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

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BIJEAN
106-TRANSIENT ROOM TAX FUND
601-TRANSIENT ROOM TAX
-- HISTORICAL DATA --
2006-2007

BUDGET DOCUMENT
YEAR 2009-2010

ADOPTED
2008-2009

2006-2007

PROPOSED APPROVED ADOPTED

E X P E N S E S

MATERIALS & SERVICES

862 ----- 5-20-0230 BAKER COUNTY UNLIMITED
77 ----- 5-20-0235 REFUNDS

939 TOTAL MATERIALS & SERVICES

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

10,000 T O T A L F U N D 1 0 6 R E V E N U E S

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

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

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 BIJEAN
 107-CENTRAL STORES FUND
 100-REVENUE

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BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|-----------|--------------------------|----------|----------|---------|
| | | | | R E V E N U E S | | | |
| | | | 3-10-0900 | INCIDENTAL SALES | | | |
| | | 325,000 | 3-10-3001 | SALE OF INVENTORY | 194,500 | 194,500 | 194,500 |
| | | 300,000 | 3-10-5705 | WATER FUND TRANSFER | | | |
| | | 3,931 | 3-10-5711 | TRANS FROM PAYROLL SERV | | | |
| | | 628,931 | TOTAL | DEPT 100 R E V E N U E S | 194,500 | 194,500 | 194,500 |

Central Stores Fund - 107
Central Stores Department - 701

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.

BUDGET DOCUMENT
 YEAR 2009-2010

| ADPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---------------------|----------------|----------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| ----- | 5-20-0246 | VENDOR MATERIAL | 194,500 | 194,500 | 194,500 |
| 325,000 | 5-20-0247 | INVENTORY PURCHASES | | | |
| 325,000 | | TOTAL MATERIALS & SERVICES | 194,500 | 194,500 | 194,500 |
| 303,931 | 5-90-0701 | UNAPPROPRIATED ENDING FD. | | | |
| 303,931 | | TOTAL UEFB | | | |
| 628,931 | TOTAL DEPT 701 | E X P E N S E S | 194,500 | 194,500 | 194,500 |
| 628,931 | TOTAL FUND 107 | R E V E N U E S | 194,500 | 194,500 | 194,500 |
| 325,000 | | TOTAL PERSONAL SERVICES | | | |
| | | TOTAL MATERIALS & SERVICES | 194,500 | 194,500 | 194,500 |
| | | TOTAL CAPITAL OUTLAY | | | |
| | | TOTAL DEBT SERVICE | | | |
| | | TOTAL TRANSFERS | | | |
| | | TOTAL CONTINGENCY | | | |
| 303,931 | | TOTAL UEFB | | | |
| 628,931 | TOTAL FUND 107 | E X P E N S E S | 194,500 | 194,500 | 194,500 |

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 BIJEAN
 108-EQUIPMENT & VEHICLE FUND
 100-REVENUE

--- HISTORICAL DATA ---
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

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ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

| | | | | | | |
|---------|---------|-----------|-----------------------------|-----------|-----------|-----------|
| 389,410 | 471,819 | 3-01-0101 | BEGINNING WORKING CAPITAL | 542,487 | 542,487 | 542,487 |
| 348,097 | 342,151 | 3-10-0303 | EQUIP MAINT/REPL FUNDG | 426,270 | 426,270 | 426,270 |
| 20,257 | 6,664 | 3-10-0900 | INCIDENTAL SALES | 5,000 | 5,000 | 5,000 |
| 18,350 | 24,208 | 3-10-1200 | INTEREST | 5,000 | 5,000 | 5,000 |
| 50,000 | 50,000 | 3-10-5703 | TRANS FR 110 LID PAY IND | 17,500 | 17,500 | 17,500 |
| 4,521 | 4,521 | 3-10-5704 | TRANS FR 110 LID PAY BIRC | 30,000 | 30,000 | 30,000 |
| 75,000 | 30,000 | 3-10-5705 | TRANS FR 110 ELM LID PAY | 30,000 | 30,000 | 30,000 |
| ----- | ----- | 3-10-5711 | TRANS FROM PAYROLL SERV | | | |
| 905,635 | 929,363 | T O T A L | D E P T 100 R E V E N U E S | 1,026,257 | 1,026,257 | 1,026,257 |

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 as needed.

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 are working to develop a new funding and tracking system.

Equipment & Vehicle Operations - Department 801

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

| | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|----------------------|-----------|---------------------------|----------|----------|---------|
| E X P E N S E S | | | | | | |
| PERSONAL SERVICES | | | | 56,352 | 56,352 | 56,352 |
| 49,269 | 46,594 | 5-10-0103 | SHOP SUPERVISOR | | | |
| 157 | | 5-10-0104 | EQUIPMENT OPERATOR II | | | |
| 38,674 | 35,221 | 5-10-0106 | MECHANIC II | 45,104 | 45,104 | 45,104 |
| 2,196 | | 5-10-0108 | UTILITY WORKER | 19,908 | 19,908 | 19,908 |
| | | 5-10-0109 | MECHANIC I | | | |
| 6,068 | 9,625 | 5-10-0113 | PART TIME HELP | 1,000 | 1,000 | 1,000 |
| | 101 | 5-10-0114 | OVERTIME | 750 | 750 | 750 |
| 7,384 | 6,935 | 5-10-0115 | SOCIAL SECURITY | 9,640 | 9,640 | 9,640 |
| 20,825 | 18,495 | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | 22,594 | 22,594 | 22,594 |
| 2,564 | 3,420 | 5-10-0117 | WORKERS' COMPENSATION INS | 3,932 | 3,932 | 3,932 |
| 21,203 | 23,227 | 5-10-0118 | HEALTH INSURANCE | 31,973 | 31,973 | 31,973 |
| | 600 | 5-10-0122 | EMPLOYEE BENEFITS | 1,200 | 1,200 | 1,200 |
| 1,285 | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | 4,000 | 4,000 | 4,000 |
| | | 5-10-0124 | COMPENSATION SELLS | 1,700 | 1,700 | 1,700 |
| 150,447 | 144,218 | TOTAL | PERSONAL SERVICES | 198,153 | 198,153 | 198,153 |
| MATERIALS & SERVICES | | | | | | |
| | 1,019 | 5-20-0201 | TELEPHONE | 1,200 | 1,200 | 1,200 |
| | 4,831 | 5-20-0202 | ELECTRIC POWER | 4,800 | 4,800 | 4,800 |
| | 50 | 5-20-0203 | TRAINING & TRAVEL | 500 | 500 | 500 |
| | 147 | 5-20-0204 | VEHICLE MAINTENANCE | | | |
| | 11 | 5-20-0205 | EQUIPMENT MAINTENANCE | | | |
| 2,645 | 5,101 | 5-20-0206 | BUILDING MAINTENANCE | 8,000 | 8,000 | 8,000 |
| 769 | 185 | 5-20-0210 | LAUNDRY & CLEANING | 800 | 800 | 800 |
| 190 | 850 | 5-20-0212 | COPY MACHINE MAINT | 200 | 200 | 200 |
| 850 | 91 | 5-20-0213 | AUDIT | 850 | 850 | 850 |
| | 76 | 5-20-0215 | OFFICE SUPPLIES | 250 | 250 | 250 |
| 16,055 | 9,399 | 5-20-0216 | VEHICLE SUPPLIES | 15,000 | 15,000 | 15,000 |
| 353 | 454 | 5-20-0217 | COMPUTER SUPPLIES | 1,000 | 1,000 | 1,000 |
| 174 | 376 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 900 | 900 | 900 |
| 15,370 | 26,726 | 5-20-0221 | EQUIPMENT SUPPLIES | 27,500 | 27,500 | 27,500 |
| 6,665 | 21,144 | 5-20-0223 | CONTRACTED SERVICES | 11,000 | 11,000 | 11,000 |
| | 38 | 5-20-0224 | EQUIP MAINT/REPLACE | | | |
| 33,889 | 15,787 | 5-20-0228 | INSURANCE | 21,679 | 21,679 | 21,679 |
| | | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| 59,739 | 66,023 | 5-20-0231 | GASOLINE & OIL | 75,000 | 75,000 | 75,000 |
| | 95 | 5-20-0233 | RADIO MAINTENANCE | 500 | 500 | 500 |
| 4,341 | 4,010 | 5-20-0238 | OPERATING SUPPLIES | 4,500 | 4,500 | 4,500 |
| 7,938 | 10,271 | 5-20-0243 | TIRES AND BATTERIES | 12,000 | 12,000 | 12,000 |
| 2,556 | 1,629 | 5-20-0252 | HEATING FUEL | 1,800 | 1,800 | 1,800 |
| 1,796 | 2,940 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 2,894 | 3,592 | 5-20-0300 | SMALL EQUIPMENT | 3,000 | 3,000 | 3,000 |
| | 2,333 | 5-20-0301 | TECH SERVICES EQUIP | 3,150 | 3,150 | 3,150 |
| 162,449 | 177,500 | TOTAL | MATERIALS & SERVICES | 193,629 | 193,629 | 193,629 |

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BIJEAN
108-EQUIPMENT & VEHICLE FUND
801-EQUIP & VEH OPERATIONS
-- HISTORICAL DATA --
2006-2007 2007-2008

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YEAR 2009-2010
DESCRIPTION

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

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| TRANSFERS | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------|-------------------|-------------------|---------------------------|----------|----------|---------|
| | 1,406 | 5-60-0180 | TRANS TO INSURANCE RESERV | | | |
| | 1,406 | TOTAL TRANSFERS | | | | |
| CONTINGENCY | 200,000 | 5-70-0501 | CONTINGENCY | 200,000 | 200,000 | 200,000 |
| | 200,000 | TOTAL CONTINGENCY | | 200,000 | 200,000 | 200,000 |
| UEFB | 361,850 | 5-90-0701 | UNAPPROPRIATED ENDING FD. | 363,475 | 363,475 | 363,475 |
| | 361,850 | TOTAL UEFB | | 363,475 | 363,475 | 363,475 |
| 312,896 | 919,115 | TOTAL DEPT 801 | E X P E N S E S | 955,257 | 955,257 | 955,257 |

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 | 2008-09 Budget Amount | 2009-10 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. |
| 5-40-0363 | ROLLER | 0 | 35,000 | This is a replacement of our 1993 Dynapak steel wheel roller. |
| 5-40-0364 | DUMP BOX CONVERSION | 0 | 21,000 | This conversion of a used truck replaces one of our 1981 10yd dump trucks. |

| ADOPTE 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---------------------|------|-------------|----------|----------|---------|
|---------------------|------|-------------|----------|----------|---------|

E X P E N S E S

| | | | | | |
|----------------------|---------|---------------------------------------|-----------|-----------|-----------|
| MATERIALS & SERVICES | | | | | |
| ----- | | | | | |
| | 2,430 | 5-20-0303 PULL BEHIND MOWER | | | |
| | 2,430 | TOTAL MATERIALS & SERVICES | | | |
| CAPITAL OUTLAY | | | | | |
| 8,500 | | 5-40-0354 FLAIL MOWER | | | |
| 23,814 | | 5-40-0355 3/4 TON PICKUP | | | |
| ----- | 15,000 | 5-40-0356 HYDRAULIC HAMMER W/ATTACH | 15,000 | 15,000 | 15,000 |
| 83,007 | | 5-40-0357 WW TRUCK AND CAMERA | | | |
| 5,600 | | 5-40-0358 SNOW PLOW ATTACHMENT | | | |
| ----- | 105,000 | 5-40-0359 5 YD DUMP TRUCK W/PLOW | | | |
| ----- | 20,760 | 5-40-0360 3/4 TON PICKUP | | | |
| ----- | 72,448 | 5-40-0362 CHIP SPREADER | | | |
| ----- | | 5-40-0363 ROLLER | | | |
| ----- | | 5-40-0364 DUMP BOX CONVERSION | | | |
| 120,921 | 120,000 | TOTAL CAPITAL OUTLAY | 71,000 | 71,000 | 71,000 |
| 120,921 | 95,638 | T O T A L D E P T 803 E X P E N S E S | 71,000 | 71,000 | 71,000 |
| 905,635 | 929,363 | T O T A L F U N D 108 R E V E N U E S | 1,026,257 | 1,026,257 | 1,026,257 |
| 150,447 | 144,218 | TOTAL PERSONAL SERVICES | 198,153 | 198,153 | 198,153 |
| 162,449 | 179,930 | TOTAL MATERIALS & SERVICES | 193,629 | 193,629 | 193,629 |
| 120,921 | 93,208 | TOTAL CAPITAL OUTLAY | 71,000 | 71,000 | 71,000 |
| | | TOTAL DEBT SERVICE | | | |
| | 1,406 | TOTAL TRANSFERS | | | |
| | 200,000 | TOTAL CONTINGENCY | 200,000 | 200,000 | 200,000 |
| | 361,850 | TOTAL UEFB | 363,475 | 363,475 | 363,475 |
| 433,817 | 417,356 | T O T A L F U N D 108 E X P E N S E S | 1,026,257 | 1,026,257 | 1,026,257 |

-- HISTORICAL DATA --
2006-2007 2007-2008

ADOPTED
2008-2009

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-----------|---------------------------|----------|----------|---------|
| 30,961 | 82,199 | 60,000 | 3-01-0101 | BEGINNING WORKING CAPITAL | 55,000 | 55,000 | 55,000 |
| 5,490 | 2,887 | 15,000 | 3-10-1200 | INVESTMENT INCOME | 7,500 | 7,500 | 7,500 |
| | | 35,000 | 3-10-1700 | IMPROVEMENT DIST ASSMT. | 35,000 | 35,000 | 35,000 |
| 135 | 4,484 | | 3-10-1819 | PRIN LID '83 DIST 11-P | | | |
| 51 | | | 3-10-1830 | PRIN LID '87 DIST 16P | | | |
| 1,226 | 2,715 | | 3-10-1831 | PRIN LID '87 ELM ST | | | |
| 629 | 1,342 | | 3-10-1833 | PRIN LID '88 HWY 66, FOCA | | | |
| 13 | 26 | | 3-10-1834 | PRIN LID '88 MAIN ST | | | |
| 86 | 86 | | 3-10-1835 | PRIN LID '89 Lvy 3 DIST 3 | | | |
| 621 | | | 3-10-1901 | PRIN LID '90 OVERLAY | | | |
| 514 | | | 3-10-1902 | PRIN LID '91 "A" ST | | | |
| 260 | 510 | | 3-10-1903 | PRIN LID '93 PRIMARY | | | |
| 1,703 | 260 | | 3-10-1904 | PRIN LID '94-95 IMP DIST | | | |
| 3,169 | 1,703 | | 3-10-1905 | PRIN LID '96-97 BIRCH IMP | | | |
| 45,731 | 2,463 | | 3-10-1906 | PRIN LID '00 "H" ST IMP | | | |
| 3,021 | 17,717 | | 3-10-1907 | PRIN LID '02 INDIANA ST | | | |
| 98,410 | 30,768 | | 3-10-1908 | PRIN LID '04 BIRCH ST | | | |
| | 29,011 | | 3-10-1909 | PRIN LID '06 ELM ST | | | |
| | 3,696 | | 3-10-2819 | INT LID '83 DIST 11-P | | | |
| | | | 3-10-2830 | INT LID '87 DIST 16P | | | |
| | | | 3-10-2831 | INT LID '87 ELM ST | | | |
| 1,302 | 1,229 | | 3-10-2833 | INT LID '88 HWY 66, FOCAH | | | |
| 642 | 1,370 | | 3-10-2834 | INT LID '88 MAIN ST | | | |
| 39 | 28 | | 3-10-2835 | INT LID '89 DIST 3 | | | |
| 100 | 95 | | 3-10-2901 | INT LID '90 OVERLAY | | | |
| 29 | | | 3-10-2902 | INT LID '91 "A" ST | | | |
| 160 | 290 | | 3-10-2903 | INT LID '93 PRIMARY | | | |
| 133 | 120 | | 3-10-2904 | INT LID '94-95 IMP DIST | | | |
| 1,001 | 1,012 | | 3-10-2905 | INT LID '96-97 BIRCH ST | | | |
| 908 | 478 | | 3-10-2906 | INT LID '00 "H" ST IMP | | | |
| 6,385 | 5,600 | | 3-10-2907 | INT LID '02 INDIANA ST | | | |
| 3,325 | 5,810 | | 3-10-2908 | INT LID '04 BIRCH ST | | | |
| 5,664 | 7,534 | | 3-10-2909 | INT LID '06 ELM ST | | | |
| 211,720 | 203,433 | 110,000 | TOTAL | DEPT 100 R E V E N U E S | 97,500 | 97,500 | 97,500 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|------------------------|-----------------------------|-----------------------------|--|
| 5-20-0223 | CONTRACTED SERVICES | 1,000 | 500 | Funds are used to cover any necessary expenditures of this fund including software enhancements. |
| 5-20-0294 | BANK CHARGES | 500 | 500 | This line includes VISA charges when applicable. |

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|----------------|-------------------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| | | MATERIALS & SERVICES | | | |
| | 563 | 5-20-0219 SYS 36 SOFTWARE MAINT | | | |
| 1,000 | 5-20-0223 | CONTRACTED SERVICES | 500 | 500 | 500 |
| | 5-20-0235 | REFUNDS | 500 | 500 | 500 |
| 500 | 5-20-0294 | BANK CHARGES | 500 | 500 | 500 |
| 1,500 | | TOTAL MATERIALS & SERVICES | 1,500 | 1,500 | 1,500 |
| | | TRANSFERS | | | |
| | 55,000 | 5-60-0602 TRANS TO STREETS D STREET | | | |
| 37,000 | 5-60-0626 | TRANS TO EQ FUND INDIANA | | | |
| 17,500 | 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 |
| 84,500 | | TOTAL TRANSFERS | 47,500 | 47,500 | 47,500 |
| 24,000 | 5-90-0701 | UNAPPROPRIATED ENDING FD. | 48,500 | 48,500 | 48,500 |
| 24,000 | | TOTAL UEFB | 48,500 | 48,500 | 48,500 |
| 110,000 | TOTAL DEPT 901 | E X P E N S E S | 97,500 | 97,500 | 97,500 |
| 110,000 | TOTAL FUND 110 | R E V E N U E S | 97,500 | 97,500 | 97,500 |
| 1,500 | | TOTAL PERSONAL SERVICES | | | |
| | | TOTAL MATERIALS & SERVICES | 1,500 | 1,500 | 1,500 |
| | | TOTAL CAPITAL OUTLAY | | | |
| | | TOTAL DEBT SERVICE | | | |
| 84,500 | | TOTAL TRANSFERS | 47,500 | 47,500 | 47,500 |
| 24,000 | | TOTAL CONTINGENCY | 48,500 | 48,500 | 48,500 |
| 24,000 | | TOTAL UEFB | 48,500 | 48,500 | 48,500 |
| 110,000 | TOTAL FUND 110 | E X P E N S E S | 97,500 | 97,500 | 97,500 |

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 YEAR 2009-2010

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

| | | | | | | |
|---------|---------|---------|-----------|---------------------------|--|--|
| 280,664 | 272,644 | 283,404 | 3-01-0101 | BEGINNING WORKING CAPITAL | | |
| 20,032 | 25,957 | --- | 3-10-1200 | INTEREST ON INVESTMENTS | | |
| 41,788 | --- | --- | 3-10-7002 | PAYROLL SERVICE FUND FEE | | |
| --- | --- | 191,339 | 3-10-7004 | COMP ACCRL ASSUMP GOV ACT | | |
| 342,484 | 298,601 | 474,743 | TOTAL | DEPT 100 REVENUES | | |

R E V E N U E S

Payroll Service - Fund 111
Payroll Fund Operation – Department 906

This fund was not used for its intended purpose which was to fund all personnel costs and then rent personnel to each fund. On the recommendation of City's management and auditors the 2008-09 budget eliminated 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.

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

| PERSONAL SERVICES | 2006-2007 | 2007-2008 | 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------|-----------|-----------|-----------|-----------|----------------------------|----------|----------|---------|
| PERSONAL SERVICES | | | | | | | | |
| 2,522 | 1,466 | | | 5-10-0104 | EXCHANGE TIME | | | |
| 9,407 | 20,215 | | | 5-10-0105 | VACATION | | | |
| 18 | | | | 5-10-0107 | HOLIDAYS | | | |
| 30 | 10 | | | 5-10-0108 | MISC. LEAVE | | | |
| 1,020 | 1,140 | | | 5-10-0109 | SICK LEAVE BONUS PAY | | | |
| 994 | 1,746 | | | 5-10-0115 | SOCIAL SECURITY | | | |
| 2,973 | 2,955 | | | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | |
| 734 | 4 | | | 5-10-0117 | WORKMEN'S COMPENSATION IN | | | |
| 222 | 233 | | | 5-10-0118 | HEALTH INSURANCE | | | |
| 51,921 | 17,345 | | | 5-10-0122 | ACCRUED EMP.BENEFITS | | | |
| 69,841 | 45,114 | | | | TOTAL PERSONAL SERVICES | | | |
| TRANSFERS | | | | | | | | |
| | | | 344,070 | 5-60-0604 | TRANS TO GENERAL FUND | | | |
| | | | 41,898 | 5-60-0606 | TRANSFER TO STREET FUND | | | |
| | | | 35,123 | 5-60-0608 | TRANSFER TO WATER FUND | | | |
| | | | 19,140 | 5-60-0613 | TRANSFER TO BUILDING FUND | | | |
| | | | 3,931 | 5-60-0616 | TRANS TO CENTRAL STORES | | | |
| | | | 17,552 | 5-60-0618 | TRANS TO WASTEWATER FUND | | | |
| | | | 6,134 | 5-60-0619 | TRANS TO EQUIPMENT FUND | | | |
| | | | 6,780 | 5-60-0621 | TRANS TO TECH SERVICES | | | |
| | | | 115 | 5-60-0622 | TRANS TO CDBG | | | |
| | | | 474,743 | | TOTAL TRANSFERS | | | |
| 69,841 | 45,114 | | 474,743 | | TOTAL PERSONAL SERVICES | | | |
| 342,484 | 298,601 | | 474,743 | | TOTAL MATERIALS & SERVICES | | | |
| 69,841 | 45,114 | | 474,743 | | TOTAL CAPITAL OUTLAY | | | |
| | | | 474,743 | | TOTAL DEBT SERVICE | | | |
| | | | | | TOTAL TRANSFERS | | | |
| | | | | | TOTAL CONTINGENCY | | | |
| | | | | | TOTAL UEFB | | | |
| 69,841 | 45,114 | | 474,743 | | TOTAL FUND 111 EXPENSES | | | |

BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|-----------|---------------------------|----------|----------|---------|
| 100,763 | 11,034 | 3,150 | 3-01-0101 | BEGINNING WORKING CAPITAL | 45,750 | 45,750 | 45,750 |
| --- | 106,025 | 251,750 | 3-10-0300 | GIFTS, GRANTS & DONATIONS | 111,150 | 111,150 | 111,150 |
| 4,454 | 325 | 1,300 | 3-10-1200 | INTEREST ON INVESTMENTS | 500 | 500 | 500 |
| 423,700 | --- | --- | 3-10-1400 | GRANTS EM LEO/GIFTS/DONAT | 1,000 | 1,000 | 1,000 |
| 22,300 | --- | 60,000 | 3-10-5701 | TRANS FROM GENERAL FUND | 15,000 | 15,000 | 15,000 |
| 551,217 | 117,384 | 316,200 | TOTAL | DEPT 100 R E V E N U E S | 173,400 | 173,400 | 158,400 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|-------------------------|-----------------------------|-----------------------------|---|
| 5-40-0308 | THREE DEFIBRILLATORS | 0 | 75,000 | Will be used to purchase three new defibrillators with 12 lead EKG, and capnography capability allowing the Fire Department to provide state of the art cardiac care to our patients in conjunction with St. Elizabeth Hospital. Will only be purchased if a federal grant is successful, providing 95% of the required funds. |
| 5-40-0309 | HAZARD HOUSE | 0 | 20,000 | Will be used to buy a "hazard house" electronic model which is to be used in providing fire and injury prevention education to the public primarily focused on school age children and senior citizens. Will only be purchased if a federal grant is successful, providing 95% of the required funds. |
| 5-40-0310 | POWER COTS | 0 | 22,000 | Will be used to purchase two hydraulically powered ambulance cots. These are excellent tools to prevent back injuries to personnel and potential fall injuries to our patients. We are applying under the same federal grant as the defibrillators. We have currently raised about 70% of the cost of one of these cots from private donations. The money already raised would be used for our required 5% match for the federal grant for the defibrillators and the cots. |

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

BUDGET DOCUMENT
YEAR 2009-2010

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|----------------------------|-----------------|-----------------|---------|
| | | E X P E N S E S | | | |
| ----- | 5-20-0300 | NON-CAP EQUIP (GRANTMATCH) | | | |
| | | TOTAL MATERIALS & SERVICES | | | |
| ----- | 5-40-0301 | FIRE EQUIPMENT | | | |
| ----- | 5-40-0303 | 06 AMBULANCE | | | |
| ----- | 5-40-0304 | LADDER TRUCK | | | |
| 265,000 | 5-40-0305 | BURN TRAILER | | | |
| 10,000 | 5-40-0307 | THERMAL IMAGING CAMERA | 75,000 | 75,000 | 75,000 |
| ----- | 5-40-0308 | 3 DEFIBRILLATORS | 20,000 | 20,000 | 20,000 |
| ----- | 5-40-0309 | HAZARD HOUSE | 22,000 | 22,000 | 22,000 |
| ----- | 5-40-0310 | POWER COTS | | | |
| 275,000 | | TOTAL CAPITAL OUTLAY | 117,000 | 117,000 | 117,000 |
| 540,183 | | | | | |
| ----- | 5-90-0701 | UNAPPROPRIATED ENDING FD | 56,400 | 56,400 | 41,400 |
| | | TOTAL UEFB | 56,400 | 56,400 | 41,400 |
| 540,183 | | | | | |
| 551,217 | | | | | |
| ----- | T O T A L | D E P T 1 2 1 | E X P E N S E S | 173,400 | 158,400 |
| ----- | T O T A L | F U N D 1 1 2 | R E V E N U E S | 173,400 | 158,400 |
| ----- | | TOTAL PERSONAL SERVICES | | | |
| ----- | | TOTAL MATERIALS & SERVICES | | | |
| 275,000 | | TOTAL CAPITAL OUTLAY | 117,000 | 117,000 | 117,000 |
| ----- | | TOTAL DEBT SERVICE | | | |
| ----- | | TOTAL TRANSFERS | | | |
| 41,200 | | TOTAL CONTINGENCY | 56,400 | 56,400 | 41,400 |
| ----- | | TOTAL UEFB | 56,400 | 56,400 | 41,400 |
| 316,200 | | T O T A L | F U N D 1 1 2 | E X P E N S E S | 158,400 |

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 113-ONE HUNDRED YEAR TRUST
 100-REVENUE

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BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|----------------|---------------------------|----------|----------|---------|
| 2,340 | 2,460 | 2,560 | 3-01-0101 | BEGINNING WORKING CAPITAL | 2,625 | 2,625 | 2,625 |
| 120 | 116 | 60 | 3-10-1200 | INTEREST | 25 | 25 | 25 |
| 2,460 | 2,576 | 2,620 | TOTAL DEPT 100 | REVENUES | 2,650 | 2,650 | 2,650 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|--|-----------------------------|-----------------------------|---|
| 5-90-0701 | UNAPPROPRIATED ENDING FUND BALANCE | 2,620 | 2,650 | This represents the projected balance of the fund at June 30, 2010. |

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 113-ONE HUNDRED YEAR TRUST
 137-HUNDRED YR 2089 TRUST FND
 -- HISTORICAL DATA --
 2006-2007 2007-2008

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BUDGET DOCUMENT
 YEAR 2009-2010
 ADOPTED 2008-2009
 ACCT DESCRIPTION

ADOPTED

APPROVED

PROPOSED

E X P E N S E S

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------|----------------|----------------------------|----------|----------|---------|
| 2,620 | 5-90-0701 | UNAPPROPRIATED ENDING FD. | 2,650 | 2,650 | 2,650 |
| 2,620 | TOTAL UEFB | | 2,650 | 2,650 | 2,650 |
| 2,620 | TOTAL DEPT 137 | E X P E N S E S | 2,650 | 2,650 | 2,650 |
| 2,620 | TOTAL FUND 113 | R E V E N U E S | 2,650 | 2,650 | 2,650 |
| 2,460 | | TOTAL PERSONAL SERVICES | | | |
| | | TOTAL MATERIALS & SERVICES | | | |
| | | TOTAL CAPITAL OUTLAY | | | |
| | | TOTAL DEBT SERVICE | | | |
| | | TOTAL TRANSFERS | | | |
| | | TOTAL CONTINGENCY | | | |
| 2,620 | TOTAL UEFB | | 2,650 | 2,650 | 2,650 |
| 2,620 | TOTAL FUND 113 | E X P E N S E S | 2,650 | 2,650 | 2,650 |

BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|-----------|---------------------------|----------|----------|---------|
| 202,220 | 220,611 | 235,000 | 3-01-0101 | BEGINNING WORKING CAPITAL | 259,000 | 259,000 | 259,000 |
| 12,129 | 8,456 | 9,000 | 3-10-0200 | 40%/LOT SALES/PERPETUAL C | | | |
| 10,169 | 10,959 | 11,000 | 3-10-1200 | INTEREST EARNINGS | 3,100 | 3,100 | 3,100 |
| 6,262 | 20,000 | 265,000 | 3-10-5707 | TRANS FR GOLF - PRINCIPAL | 16,000 | 16,000 | 16,000 |
| 13,738 | ----- | 13,000 | 3-10-5711 | TRANS FR GOLF - INTEREST | 4,000 | 4,000 | 4,000 |
| 244,518 | 260,026 | 533,000 | TOTAL | DEPT 100 REVENUES | 282,100 | 282,100 | 282,100 |

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. The loan was repaid and refinanced in 2008-09.

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|------------------------------------|-----------------------------|-----------------------------|---|
| 5-60-0601 | TRANSFER TO GENERAL CEMETERY | 24,000 | 7,100 | This line was decreased to reflect a drop in interest rates. Currently the Local Government Investment Pool is paying 1.05% on the City's investment. |
| 5-60-0605 | TRANSFER TO GOLF COURSE | 258,000 | 0 | This line was added to refinance the interfund loan in 2008-09. |

BUDGET DOCUMENT
 YEAR 2009-2010

| | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------------|----------------------|-----------|---------------------------|----------|----------|---------|
| E X P E N S E S | | | | | | |
| TRANSFERS | | | | | | |
| 23,907 | 22,718 | 5-60-0601 | TRANS TO GENERAL CEMETERY | 7,100 | 7,100 | 7,100 |
| | | 5-60-0605 | TRANS TO GOLF COURSE 123 | | | |
| 23,907 | 22,718 | TOTAL | TRANSFERS | 7,100 | 7,100 | 7,100 |
| 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. | 255,000 | 255,000 | 255,000 |
| | | TOTAL | UEFB | 255,000 | 255,000 | 255,000 |
| 23,907 | 22,718 | TOTAL | DEPT 141 EXPENSES | 282,100 | 282,100 | 282,100 |
| 244,518 | 260,026 | TOTAL | FUND 114 REVENUES | 282,100 | 282,100 | 282,100 |
| TOTAL PERSONAL SERVICES | | | | | | |
| TOTAL MATERIALS & SERVICES | | | | | | |
| TOTAL CAPITAL OUTLAY | | | | | | |
| TOTAL DEBT SERVICE | | | | | | |
| 23,907 | 22,718 | TOTAL | TRANSFERS | 7,100 | 7,100 | 7,100 |
| | | TOTAL | CONTINGENCY | 20,000 | 20,000 | 20,000 |
| | | TOTAL | UEFB | 255,000 | 255,000 | 255,000 |
| 23,907 | 22,718 | TOTAL | FUND 114 EXPENSES | 282,100 | 282,100 | 282,100 |

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 115-SAMO SWIM CENTER
 100-REVENUE

-- HISTORICAL DATA --
 2006-2007 2007-2008

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 YEAR 2009-2010

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ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

| | | | | | | | |
|--------|--------|--------|-----------|---------------------------|---------|---------|---------|
| 10,690 | 15,006 | 25,000 | 3-01-0101 | BEGINNING WORKING CAPITAL | 44,000 | 44,000 | 44,000 |
| 3,498 | 2,433 | 3,000 | 3-10-0200 | PRIOR YEARS TAXES | 2,100 | 2,100 | 2,100 |
| 741 | 1,353 | 750 | 3-10-1200 | INTEREST | 450 | 450 | 450 |
| 60,592 | 64,776 | 63,032 | 3-10-9900 | CURRENT YEARS TAXES | 69,348 | 69,348 | 69,348 |
| 75,521 | 83,568 | 91,782 | TOTAL | DEPT 100 R E V E N U E S | 115,898 | 115,898 | 115,898 |

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

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

| Account | Account Name | 2008-09 Budget Amount | 2009-10 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. |
| 5-20-0205 | EQUIPMENT MAINTENANCE | 0 | 4,000 | These expenses have been paid from the General Fund in the past. The tax levy was to pay for all operations costs. Due to a reserve in this fund equipment maintenance costs will now be paid from this fund. |
| 5-20-0206 | BUILDING MAINTENANCE | 0 | 23,000 | These expenses have been paid from the General Fund in the past. The tax levy was to pay for all operations costs. Due to a reserve in this fund building maintenance costs will now be paid from this fund. This line includes an energy efficient lighting project and bathroom remodel. |
| 5-20-0252 | HEATING FUEL | 29,000 | 30,000 | This is for heating costs at the pool. |

| ACCT | ADOPTE 2008-2009 | ADOPTE 2007-2008 | PROPOSED | APPROVED | ADOPTE 2008-2009 |
|----------------------|---------------------|---------------------|----------|----------|---------------------|
| E X P E N S E S | | | | | |
| MATERIALS & SERVICES | | | | | |
| 34,329 | 35,000 | 32,614 | 35,000 | 35,000 | 35,000 |
| --- | --- | --- | 4,000 | 4,000 | 4,000 |
| --- | --- | --- | 23,000 | 23,000 | 23,000 |
| --- | --- | --- | 500 | 500 | 500 |
| 26,187 | 29,000 | 16,409 | 30,000 | 30,000 | 30,000 |
| 60,516 | 64,000 | 49,023 | 92,500 | 92,500 | 92,500 |
| | | | | | |
| CONTINGENCY | | | | | |
| --- | 27,782 | --- | 23,398 | 23,398 | 23,398 |
| --- | 27,782 | --- | 23,398 | 23,398 | 23,398 |
| 60,516 | 91,782 | 49,023 | 115,898 | 115,898 | 115,898 |
| 75,521 | 91,782 | 83,568 | 115,898 | 115,898 | 115,898 |
| 60,516 | 64,000 | 49,023 | 92,500 | 92,500 | 92,500 |
| 60,516 | 27,782 | --- | 23,398 | 23,398 | 23,398 |
| | 91,782 | 49,023 | 115,898 | 115,898 | 115,898 |

5-20-0202 ELECTRIC POWER
 5-20-0205 EQUIPMENT MAINTENANCE
 5-20-0206 BUILDING MAINTENANCE
 5-20-0207 GROUND MAINTENANCE
 5-20-0252 HEATING FUEL
 TOTAL MATERIALS & SERVICES
 5-70-0501 OPERATING CONTINGENCY
 TOTAL CONTINGENCY
 TOTAL PERSONAL SERVICES
 TOTAL MATERIALS & SERVICES
 TOTAL CAPITAL OUTLAY
 TOTAL DEBT SERVICE
 TOTAL TRANSFERS
 TOTAL CONTINGENCY
 TOTAL UEFB

T O T A L D E P T 151 E X P E N S E S
 T O T A L F U N D 115 R E V E N U E S
 T O T A L F U N D 115 E X P E N S E S

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 116-JOHN SCHMITZ TRUST FUND
 100-REVENUE

-- HISTORICAL DATA --
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

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ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

| | | | | | | |
|---------|---------|-----------|-----------------------------|---------|---------|---------|
| 274,061 | 274,061 | 3-01-0101 | BEGINNING WORKING CAPITAL | 274,061 | 274,061 | 274,061 |
| 13,879 | 12,672 | 3-10-1200 | INTEREST EARNINGS | 4,000 | 4,000 | 4,000 |
| 287,940 | 286,733 | T O T A L | D E P T 100 R E V E N U E S | 278,061 | 278,061 | 278,061 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|------------------------------------|-----------------------------|-----------------------------|--|
| 5-60-0601 | TRANSFER TO GENERAL CEMETERY | 14,000 | 4,000 | Interest earnings are transferred to the General fund. This line was decreased to reflect a drop in interest rates. Currently the Local Government Investment Pool is paying 1.05% on the City's investment. |

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 116-JOHN SCHMITZ TRUST FUND
 161-J SCHMITZ MEMORIAL TRUST
 -- HISTORICAL DATA --
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010
 ACCT DESCRIPTION

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| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------------|-----------|----------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| | | TRANSFERS | | | |
| 13,879 | 5-60-0181 | TRANSFER TO GENERAL FUND | | 20,000 | 20,000 |
| | 5-60-0601 | TRANS TO GENERAL-CEMETERY | 4,000 | 4,000 | 4,000 |
| 13,879 | | TOTAL TRANSFERS | 4,000 | 24,000 | 24,000 |
| | | UEFB | | | |
| | 5-90-0701 | UNAPPROPRIATED ENDING FD. | 274,061 | 254,061 | 254,061 |
| | | TOTAL UEFB | 274,061 | 254,061 | 254,061 |
| 13,879 | | TOTAL DEPT 161 EXPENSES | 278,061 | 278,061 | 278,061 |
| 287,940 | | TOTAL FUND 116 REVENUES | 278,061 | 278,061 | 278,061 |
| TOTAL PERSONAL SERVICES | | | | | |
| | | TOTAL MATERIALS & SERVICES | | | |
| | | TOTAL CAPITAL OUTLAY | | | |
| | | TOTAL DEBT SERVICE | 4,000 | 24,000 | 24,000 |
| 13,879 | | TOTAL TRANSFERS | 4,000 | 254,061 | 254,061 |
| | | TOTAL CONTINGENCY | 274,061 | 278,061 | 278,061 |
| | | TOTAL UEFB | 278,061 | 278,061 | 278,061 |
| 13,879 | | TOTAL FUND 116 EXPENSES | 278,061 | 278,061 | 278,061 |

--- HISTORICAL DATA ---
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-----------|-------------------------------|----------|----------|---------|
| --- | --- | --- | | R E V E N U E S | | | |
| --- | --- | --- | 3-01-0101 | BEGINNING WORKING CAPITAL | | | |
| --- | --- | 5,178 | 3-10-5701 | TRANS FR GENERAL FUND | 11,000 | 11,000 | 11,000 |
| --- | --- | 2,165 | 3-10-5704 | TRANS FR WASTEWATER | | | |
| --- | --- | 1,110 | 3-10-5705 | TRANS FR WATER FUND | | | |
| --- | --- | 1,406 | 3-10-5706 | TRANS FR EQUIP & VEH FUND | | | |
| --- | --- | 1,527 | 3-10-5709 | TRANS FR STREET FUND | | | |
| --- | --- | 70 | 3-10-5714 | TRANS FR BUILDING DEPT | | | |
| --- | --- | 55 | 3-10-5715 | TRANS FR TECH SERVICES | | | |
| --- | --- | 289 | 3-10-5716 | TRANS FR GOLF FUND | | | |
| --- | --- | 10,800 | T O T A L | D E P T 1 0 0 R E V E N U E S | 11,000 | 11,000 | 11,000 |

Insurance Reserve Fund – Fund 122
Insurance Reserve – Department 122

This fund was created in 2008-09 to set aside funds in the event that the City is required to pay a penalty for increased claims on its 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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122-INSURANCE RESERVE FUND
122-INSURANCE RESERVE
-- HISTORICAL DATA --
2006-2007

BUDGET DOCUMENT
YEAR 2009-2010
ACCT DESCRIPTION

ADOPTED
2008-2009

ADOPTED

APPROVED

PROPOSED

E X P E N S E S

MATERIALS & SERVICES

| | | | | | |
|--------|----------------|----------------------------|--------|--------|--------|
| 10,800 | 5-20-0228 | INSURANCE PENALTY | 11,000 | 11,000 | 11,000 |
| 10,800 | | TOTAL MATERIALS & SERVICES | 11,000 | 11,000 | 11,000 |
| 10,800 | TOTAL DEPT 122 | E X P E N S E S | 11,000 | 11,000 | 11,000 |
| 10,800 | TOTAL FUND 122 | R E V E N U E S | 11,000 | 11,000 | 11,000 |
| 10,800 | | TOTAL PERSONAL SERVICES | 11,000 | 11,000 | 11,000 |
| | | TOTAL MATERIALS & SERVICES | | | |
| | | TOTAL CAPITAL OUTLAY | | | |
| | | TOTAL DEBT SERVICE | | | |
| | | TOTAL TRANSFERS | | | |
| | | TOTAL CONTINGENCY | | | |
| | | TOTAL UEFB | | | |
| 10,800 | TOTAL FUND 122 | E X P E N S E S | 11,000 | 11,000 | 11,000 |

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 123-GOLF COURSE OPERATION
 100-REVENUE

-- HISTORICAL DATA --
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

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| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-----------|---------------------------|----------|----------|---------|
| 11,351 | 18,851 | 26,351 | 3-01-0101 | BEGINNING WORKING CAPITAL | 32,000 | 32,000 | 32,000 |
| 22,500 | 22,500 | 22,500 | 3-10-1300 | SEVEN IRON CONTRACT PYMT | 22,500 | 22,500 | 22,500 |
| 5,000 | 5,000 | 5,000 | 3-10-1301 | SEVEN IRON JOHN DEERE PAY | 5,000 | 5,000 | 5,000 |
| | | | 3-10-1302 | SEVEN IRON EQUIPMENT PMT | 5,684 | 5,684 | 5,684 |
| | | | 3-10-1303 | EQUIPMENT LOAN PAYMENT | | | |
| | 11,040 | 65,000 | 3-10-4310 | PARKING LOT GRANTS/DON | | | |
| | | 10,000 | 3-10-5701 | TRANS FR GENERAL FUND | | | |
| | | 258,000 | 3-10-5708 | TRANS FR MT HOPE FUND | | | |
| 38,851 | 57,391 | 386,851 | TOTAL | DEPT 100 REVENUES | 65,184 | 65,184 | 65,184 |

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. In 2008-09 the City, primarily with private donations and volunteer labor, paved the parking lot at the golf course.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|-----------------------------------|-----------------------------|-----------------------------|--|
| 5-20-0222 | SPECIAL CONTRACTED SERVICES | 13,000 | 8,000 | This line item is to reimburse Seven Iron, Inc for irrigation repairs per the City's contract. |

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|----------------|----------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| | | PERSONAL SERVICES | | | |
| 10,185 | 5-10-0101 | WAGES/BENEFITS PUBLIC WRK | 1,000 | 1,000 | 1,000 |
| | 5-10-0115 | SOCIAL SECURITY | | | |
| | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | |
| | 5-10-0117 | WORKMEN'S COMPENSATION IN | | | |
| | 5-10-0118 | HEALTH INSURANCE | | | |
| 10,185 | | TOTAL PERSONAL SERVICES | 1,000 | 1,000 | 1,000 |
| | | MATERIALS & SERVICES | | | |
| 13,000 | 5-20-0222 | SPECIAL CONTRACTED SERVIC | 8,000 | 8,000 | 8,000 |
| 3,828 | 5-20-0223 | CONTRACTED SERVICES | 1,000 | 1,000 | 1,000 |
| 2,838 | 5-20-0224 | INTERNAL EQUIP. RENTAL | 500 | 500 | 500 |
| 3,839 | 5-20-0228 | INSURANCE | 4,462 | 4,462 | 4,462 |
| 482 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| | 5-20-0238 | OPERATING SUPPLIES | | | |
| 51,574 | 5-20-0246 | VENDOR MATERIALS | 1,000 | 1,000 | 1,000 |
| | 5-20-0247 | STORES MATERIAL | | | |
| 3,421 | 5-20-0255 | TECHNICAL SERVICES | | | |
| 7,044 | 5-20-0270 | ADMN. SERVICES INDIRECT C | 1,357 | 1,357 | 1,357 |
| 86,026 | | TOTAL MATERIALS & SERVICES | 16,319 | 16,319 | 16,319 |
| | | CAPITAL OUTLAY | | | |
| | 5-40-0307 | SPRAYER | 26,000 | 26,000 | 26,000 |
| | | TOTAL CAPITAL OUTLAY | 26,000 | 26,000 | 26,000 |
| | | TRANSFERS | | | |
| 289 | 5-60-0180 | TRANS TO INSURANCE RESERV | | | |
| 278,000 | 5-60-0602 | TRANS TO MT HOPE (BACK 9) | 20,000 | 20,000 | 20,000 |
| 278,289 | | TOTAL TRANSFERS | 20,000 | 20,000 | 20,000 |
| | | CONTINGENCY | | | |
| 5,000 | 5-70-0501 | OPERATING CONTINGENCY | 1,865 | 1,865 | 1,865 |
| 5,000 | | TOTAL CONTINGENCY | 1,865 | 1,865 | 1,865 |
| | | UEFB | | | |
| 7,351 | 5-90-0701 | UNAPPROPRIATED ENDING FD. | | | |
| 7,351 | | TOTAL UEFB | | | |
| 386,851 | TOTAL DEPT 231 | E X P E N S E S | 65,184 | 65,184 | 65,184 |
| 386,851 | TOTAL FUND 123 | R E V E N U E S | 65,184 | 65,184 | 65,184 |

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

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BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-------|----------------------|----------|----------|---------|
| 20,000 | 20,000 | 10,185 | TOTAL | PERSONAL SERVICES | 1,000 | 1,000 | 1,000 |
| | | 86,026 | TOTAL | MATERIALS & SERVICES | 16,319 | 16,319 | 16,319 |
| | | | TOTAL | CAPITAL OUTLAY | 26,000 | 26,000 | 26,000 |
| | | 278,289 | TOTAL | DEBT SERVICE | 20,000 | 20,000 | 20,000 |
| | | 5,000 | TOTAL | TRANSFERS | 1,865 | 1,865 | 1,865 |
| | | 7,351 | TOTAL | CONTINGENCY | | | |
| | | | TOTAL | UEFB | | | |
| 20,000 | 20,000 | 386,851 | TOTAL | FUND 123 EXPENSES | 65,184 | 65,184 | 65,184 |

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 126-MASONIC LODGE RD TRUST
 100-REVENUE

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BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|-----------|---------------------------|----------|----------|---------|
| 9,010 | 3,007 | 3,500 | 3-01-0101 | BEGINNING WORKING CAPITAL | | | |
| 328 | 137 | | 3-10-0201 | CITY SERVICE FEE GRAVE SP | | | |
| 60 | 60 | | 3-10-0202 | CITY SERV.FEE CREMATION S | | | |
| 329 | 131 | | 3-10-0300 | MASONIC LODGE ROAD TRUST | | | |
| 2,223 | 1,070 | | 3-10-0400 | MASONIC LODGE GRAVE SALE | | | |
| 377 | 162 | | 3-10-1200 | INTEREST INCOME | | | |
| 12,327 | 4,567 | 3,500 | TOTAL | DEPT 100 REVENUES | | | |

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 was refunded to the Masonic Lodge in 2008-09.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|--------------|-----------------------|-----------------------|---|
| 5-20-0235 | REFUNDS | 3,500 | 0 | Refund to the Masonic lodge as explained above. |

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 126-MASONIC LODGE RD TRUST
 261-MT HOPE RD CONST MASONIC
 -- HISTORICAL DATA --
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

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| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|--------|----------------------|----------|-------------------------------------|---------|
| | | E X P E N S E S | | | |
| | | MATERIALS & SERVICES | | | |
| | 1,125 | 1,306 | 3,500 | 5-20-0235 REFUNDS | |
| | 1,125 | 1,306 | 3,500 | TOTAL MATERIALS & SERVICES | |
| | | CAPITAL OUTLAY | | | |
| | 8,195 | ----- | ----- | 5-40-0301 NEW CEMETERY RD.CONSTRUCT | |
| | 8,195 | | | TOTAL CAPITAL OUTLAY | |
| | 9,320 | 1,306 | 3,500 | TOTAL DEPT 261 E X P E N S E S | |
| | 12,327 | 4,567 | 3,500 | TOTAL FUND 126 R E V E N U E S | |
| | 1,125 | 1,306 | 3,500 | TOTAL PERSONAL SERVICES | |
| | 8,195 | | | TOTAL MATERIALS & SERVICES | |
| | | | | TOTAL CAPITAL OUTLAY | |
| | | | | TOTAL DEBT SERVICE | |
| | | | | TOTAL TRANSFERS | |
| | | | | TOTAL CONTINGENCY | |
| | | | | TOTAL UEFB | |
| | 9,320 | 1,306 | 3,500 | TOTAL FUND 126 E X P E N S E S | |

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 127-BUILDING INSPECTIONS
 100-REVENUE

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BUDGET DOCUMENT
 YEAR 2009-2010

| --- HISTORICAL DATA --- | | ADOPTED | | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------------|-----------|-----------|-----------|---|-------------------------|----------|----------|---------|
| 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | | | | | |
| 10,958 | 24,734 | 26,256 | | 3-10-0681 | STATE SURCHARGE | 24,816 | 24,816 | 24,816 |
| 3,576 | 8,000 | 8,850 | | 3-10-0682 | BULK LABEL FEE | | | |
| | 226 | 300 | | 3-10-0683 | PRIVATE ELECTRICAL INSP | | | |
| | 120 | | | 3-10-0684 | MANF HOME REINSPECTION | | | |
| 2,315 | 4,495 | | | 3-10-0685 | TRAVEL MODIFIER | | | |
| 9,235 | 14,959 | 6,000 | | 3-10-1200 | INTEREST | 2,000 | 2,000 | 2,000 |
| 6,349 | | 500 | | 3-10-2207 | MISC REVENUE | 500 | 500 | 500 |
| | | 19,140 | | 3-10-5711 | TRANS FROM PAYROLL SERV | | | |
| 581,703 | 660,745 | 679,621 | | T O T A L D E P T 1 0 0 R E V E N U E S | | | | |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|-------------------------------|-----------------------|-----------------------|---|
| 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 3,500 | 4,000 | 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 | 6,000 | 4,000 | This line is for refunds to customers and enterprise zone rebates. |
| 5-20-0240 | STATE SURCHARGE | 45,057 | 24,816 | The state collects a 12% surcharge on the sale of permits. The decrease is based on the anticipated decrease in permit sales due to the current state of the economy. |

BUDGET DOCUMENT
YEAR 2009-2010

2006-2007 2007-2008 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

| 2006-2007 | 2007-2008 | 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|--------------------------|-----------|-----------|-----------|---------------------------|----------|----------|---------|
| PERSONAL SERVICES | | | | | | | |
| 5- | | | | | | | |
| 2,581 | | | 5-10-0101 | COMM DEV DIRECTOR .09FTE | | | |
| 4,646 | 2,927 | | 5-10-0102 | PW DIRECTOR .12FTE | | | |
| 47,273 | 67,600 | | 5-10-0103 | PLANNING TECH .13FTE | 73,244 | 73,244 | 73,244 |
| | | 68,598 | 5-10-0104 | BUILDING OFFICIAL | | | |
| | | 8,939 | 5-10-0105 | BUILDING ADMIN/SUPERVISOR | | | |
| 12,000 | 38,892 | 51,293 | 5-10-0106 | BLDG INSPECTION SPECIALIS | 54,410 | 54,410 | 54,410 |
| 29,632 | 41,151 | 30,526 | 5-10-0110 | BLDG INSPECTION CLERK | 32,390 | 32,390 | 32,390 |
| 689 | 41,516 | | 5-10-0113 | PUBLIC WORKS LABOR | 500 | 500 | 500 |
| 274 | 167 | | 5-10-0114 | OVERTIME | 500 | 500 | 500 |
| 7,374 | 11,390 | 11,687 | 5-10-0115 | SOCIAL SECURITY | 12,462 | 12,462 | 12,462 |
| 10,348 | 23,393 | 29,257 | 5-10-0116 | PERS | 23,784 | 23,784 | 23,784 |
| 257 | 1,344 | 1,690 | 5-10-0117 | WORKERS' COMPENSATION INS | 1,957 | 1,957 | 1,957 |
| 19,609 | 33,050 | 32,438 | 5-10-0118 | HEALTH INSURANCE | 36,459 | 36,459 | 36,459 |
| 719 | | | 5-10-0120 | UNEMPLOYMENT | | | |
| 12 | | 360 | 5-10-0122 | EMPLOYEE BENEFITS | 360 | 360 | 360 |
| 1,202 | | 2,500 | 5-10-0123 | COMPENSATED ABSENCE ACCRL | 2,500 | 2,500 | 2,500 |
| 560 | | 1,500 | 5-10-0124 | COMPENSATION SELLS | 1,500 | 1,500 | 1,500 |
| 137,171 | 220,430 | 239,288 | TOTAL | PERSONAL SERVICES | 240,066 | 240,066 | 240,066 |

| 2006-2007 | 2007-2008 | 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---------------------------------|-----------|-----------|-----------|---------------------------|----------|----------|---------|
| MATERIALS & SERVICES | | | | | | | |
| 1,177 | 974 | | 5-20-0201 | TELEPHONE | 1,300 | 1,300 | 1,300 |
| 1,005 | 2,062 | 4,000 | 5-20-0203 | TRAINING & TRAVEL | 4,000 | 4,000 | 4,000 |
| | 885 | 1,500 | 5-20-0205 | EQUIPMENT MAINTENANCE | 3,000 | 3,000 | 3,000 |
| 1,247 | 1,010 | 1,250 | 5-20-0211 | PRNTNG, ADVRTSNG, ELECTIO | 1,250 | 1,250 | 1,250 |
| 1,033 | 1,738 | 1,300 | 5-20-0212 | COPY MACHINE SUPPLIES | 1,300 | 1,300 | 1,300 |
| | | 1,000 | 5-20-0213 | AUDIT | 1,000 | 1,000 | 1,000 |
| 1,019 | 868 | 1,500 | 5-20-0215 | OFFICE SUPPLIES | 2,000 | 2,000 | 2,000 |
| 355 | 3,580 | 3,500 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | 4,000 | 4,000 | 4,000 |
| 9,900 | 55,568 | 60,000 | 5-20-0221 | ELECTRICAL INSP SERVICE | 60,000 | 60,000 | 60,000 |
| 8,141 | | | 5-20-0222 | LA GRANDE INSP SERVICE | | | |
| 73,159 | 814 | 500 | 5-20-0223 | CONTRACTED SERVICES | 500 | 500 | 500 |
| 7,036 | 57 | | 5-20-0224 | EQUIP MAINT/REPLACE | | | |
| 2,568 | 788 | | 5-20-0228 | INSURANCE | 1,082 | 1,082 | 1,082 |
| | | 931 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | |
| | 4,397 | 5,000 | 5-20-0231 | GASOLINE & OIL | 5,500 | 5,500 | 5,500 |
| | 5,506 | 6,000 | 5-20-0235 | REFUNDS | 4,000 | 4,000 | 4,000 |
| 2,321 | 24,444 | 45,057 | 5-20-0240 | STATE SURCHARGE | 24,816 | 24,816 | 24,816 |
| 23,892 | 25 | 500 | 5-20-0255 | TECHNICAL SERVICES | | | |
| | 27,557 | 28,819 | 5-20-0270 | ADMIN SERVICES INDIRECT | 30,879 | 30,879 | 30,879 |
| 23,461 | 2,054 | 2,000 | 5-20-0300 | NON-CAPITAL EQUIPMENT | 2,000 | 2,000 | 2,000 |
| 2,780 | | | TOTAL | MATERIALS & SERVICES | 146,627 | 146,627 | 146,627 |
| 159,094 | 131,327 | 164,274 | TOTAL | PERSONAL SERVICES | 240,066 | 240,066 | 240,066 |

CAPITAL OUTLAY
5-40-0311 INSPECTION VEHICLE 20,000

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 127-BUILDING INSPECTIONS
 110-BUILDING DEPT
 --- HISTORICAL DATA ---
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

| ACCT | DESCRIPTION | ADOPTED 2008-2009 | PROPOSED | APPROVED | ADOPTED |
|---------|-------------------------------------|----------------------|----------|----------|---------|
| | TOTAL CAPITAL OUTLAY | 20,000 | | | |
| 70 | 5-60-0180 TRANS TO INSURANCE RESERV | | | | |
| 70 | TOTAL TRANSFERS | | | | |
| 11,061 | 5-70-0501 CONTINGENCY | 11,061 | 20,000 | 20,000 | 20,000 |
| 11,061 | TOTAL CONTINGENCY | 11,061 | 20,000 | 20,000 | 20,000 |
| 244,928 | 5-90-0701 UNAPPROPRIATED ENDING FB | 244,928 | 109,331 | 109,331 | 109,331 |
| 244,928 | TOTAL UEFB | 244,928 | 109,331 | 109,331 | 109,331 |
| 296,265 | TOTAL DEPT 110 EXPENSES | 679,621 | 516,024 | 516,024 | 516,024 |
| 581,703 | TOTAL FUND 127 REVENUES | 679,621 | 516,024 | 516,024 | 516,024 |
| 137,171 | TOTAL PERSONAL SERVICES | 239,288 | 240,066 | 240,066 | 240,066 |
| 159,094 | TOTAL MATERIALS & SERVICES | 164,274 | 146,627 | 146,627 | 146,627 |
| | TOTAL CAPITAL OUTLAY | 20,000 | | | |
| | TOTAL DEBT SERVICE | 70 | | | |
| | TOTAL TRANSFERS | 11,061 | 20,000 | 20,000 | 20,000 |
| | TOTAL CONTINGENCY | 11,061 | 109,331 | 109,331 | 109,331 |
| | TOTAL UEFB | 244,928 | 109,331 | 109,331 | 109,331 |
| 296,265 | TOTAL FUND 127 EXPENSES | 679,621 | 516,024 | 516,024 | 516,024 |

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 128-TECHNICAL SERVICES
 100-REVENUE

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BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|---|---------------------------|----------|----------|---------|
| 271,068 | 307,756 | 419,324 | 3-10-2207 | MISCELLANEOUS REVENUE | | | |
| | | 6,780 | 3-10-3200 | REIMBURSE TECHNICAL SERVI | | | |
| | | | 3-10-5711 | TRANS FROM PAYROLL SERV | | | |
| 271,068 | 307,756 | 426,104 | T O T A L D E P T 1 0 0 R E V E N U E S | | | | |

R E V E N U E S

**Technical Services Fund – Fund 128
Technical Services Department – Department 112**

The Technical Services Department has been reorganized and is now included in the budgets of the departments it serves. The budget was split between Personal Services and Materials and Services in the Street, Water, Wastewater and General Funds.

128-TECHNICAL SERVICES
112-TECHNICAL SERVICES
-- HISTORICAL DATA --
2006-2007 2007-2008 ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

| PERSONAL SERVICES | 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------------|-----------|-----------|-------------------|---------------------------|-------------|----------|----------|---------|
| 28,617 | 30,469 | 32,445 | 5-10-0103 | TECH SERVICES SUPERV.5FTE | | | | |
| 44,384 | 46,236 | 48,085 | 5-10-0104 | ENGR TECHNICIAN III | | | | |
| 44,049 | 46,036 | 48,085 | 5-10-0106 | ENGR TECHNICIAN III | | | | |
| | 18,109 | 43,206 | 5-10-0107 | ENGR TECHNICIAN III | | | | |
| 39,756 | 41,710 | 43,430 | 5-10-0108 | ENGR TECHNICIAN II | | | | |
| | 1,135 | 1,000 | 5-10-0109 | SUPPLEMENTAL LABOR | | | | |
| | | | 5-10-0113 | ENGINEERING TECH I | | | | |
| | 311 | 1,600 | 5-10-0114 | OVERTIME | | | | |
| 2,355 | 13,268 | 17,469 | 5-10-0115 | SOCIAL SECURITY | | | | |
| 11,455 | 27,154 | 38,872 | 5-10-0116 | PERS | | | | |
| 28,403 | 1,691 | 3,060 | 5-10-0117 | WORKERS' COMPENSATION INS | | | | |
| 1,846 | 48,174 | 59,967 | 5-10-0118 | HEALTH INSURANCE | | | | |
| 37,951 | | | 5-10-0122 | EMPLOYEE BENEFITS | | | | |
| 70 | 320 | | 5-10-0123 | COMPENSATED ABSENCE ACCRL | | | | |
| 2,009 | | 5,500 | 5-10-0124 | COMPENSATION SELLS | | | | |
| | | 3,000 | 5-10-0126 | PAYOUT ON TERMINATION | | | | |
| | | 2,000 | | | | | | |
| 240,895 | 273,613 | 347,719 | | TOTAL PERSONAL SERVICES | | | | |

| MATERIALS & SERVICES | 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|-----------|-------------------|----------------------------|-------------|----------|----------|---------|
| 1,267 | 773 | 1,500 | 5-20-0201 | TELEPHONE | | | | |
| 2,783 | 257 | 3,000 | 5-20-0203 | TRAINING & TRAVEL | | | | |
| 249 | 747 | 750 | 5-20-0205 | EQUIPMENT MAINTENANCE | | | | |
| 624 | 475 | 750 | 5-20-0215 | OFFICE SUPPLIES | | | | |
| 220 | 9,018 | 7,000 | 5-20-0220 | DUES, FEES, SUBSCRIPTIONS | | | | |
| 491 | 274 | 500 | 5-20-0223 | CONTRACTED SERVICES | | | | |
| 17,020 | 19,425 | 24,688 | 5-20-0224 | EQUIP MAINT/REPLACE | | | | |
| 3,524 | 618 | 731 | 5-20-0228 | INSURANCE | | | | |
| | | 92 | 5-20-0230 | AGGREGATE INS DEDUCTIBLE | | | | |
| 319 | 67 | 1,000 | 5-20-0238 | OPERATING SUPPLIES | | | | |
| 15 | | | 5-20-0253 | MATERIAL FOR RESALE | | | | |
| 2,523 | 504 | | 5-20-0299 | OFFICE RETROFIT | | | | |
| 1,140 | 1,986 | 2,000 | 5-20-0300 | SMALL EQUIPMENT | | | | |
| 30,175 | 34,144 | 42,011 | | TOTAL MATERIALS & SERVICES | | | | |

| TRANSFERS | 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|-----------|-------------------|-----------|---------------------------|----------|----------|---------|
| | | | 55 | 5-60-0180 | TRANS TO INSURANCE RESERV | | | |
| | | | 55 | | TOTAL TRANSFERS | | | |

| CONTINGENCY | 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-------------|-----------|-----------|-------------------|-----------|-------------------|----------|----------|---------|
| | | | 36,319 | 5-70-0501 | CONTINGENCY | | | |
| | | | 36,319 | | TOTAL CONTINGENCY | | | |

| TOTAL | 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---------|-----------|-----------|-------------------|------|-------------------------|----------|----------|---------|
| 271,070 | 307,757 | 426,104 | | | TOTAL DEPT 112 EXPENSES | | | |
| 271,068 | 307,756 | 426,104 | | | TOTAL FUND 128 REVENUES | | | |

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128-TECHNICAL SERVICES
112-TECHNICAL SERVICES

-- HISTORICAL DATA --
2006-2007 2007-2008

240,895 273,613
30,175 34,144

ADOPTED
2008-2009

347,719
42,011

55
36,319

BUDGET DOCUMENT
YEAR 2009-2010

ACCT

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

PROPOSED

APPROVED

ADOPTED

271,070 307,757 426,104 T O T A L F U N D 1 2 8 E X P E N S E S

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 129-TREE CITY FUND
 100-REVENUE

--- HISTORICAL DATA ---
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

ADOPTED 2008-2009 ACCT DESCRIPTION

PROPOSED APPROVED ADOPTED

R E V E N U E S

| | | | | | |
|--------|-----------|-------------------------------|--------|--------|--------|
| 10,500 | 3-10-0701 | SIDEWALK VARIANCE FEES | 10,000 | 10,000 | 10,000 |
| 4,500 | 3-10-5701 | TRANS FR GENERAL FUND | | | |
| 15,000 | T O T A L | D E P T 1 0 0 R E V E N U E S | 10,000 | 10,000 | 10,000 |

Tree City Fund – Fund 129
 Tree City – Department 129

This fund collects sidewalk variance fees designated for street tree planting and is overseen by the City's Planning Department.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|------------------------|-----------------------------|-----------------------------|--|
| 5-20-0223 | CONTRACTED SERVICES | 15,000 | 10,000 | These funds will be used to pay for planting street trees as designated. |

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 129-TREE CITY FUND
 129-TREE CITY FUND
 -- HISTORICAL DATA --
 2006-2007 2007-2008

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BUDGET DOCUMENT
 YEAR 2009-2010

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|-----------------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| 15,000 | 5-20-0223 | CONTRACTED SERVICES | 10,000 | 10,000 | 10,000 |
| 15,000 | | TOTAL MATERIALS & SERVICES | 10,000 | 10,000 | 10,000 |
| 15,000 | T O T A L | D E P T 129 E X P E N S E S | 10,000 | 10,000 | 10,000 |
| 15,000 | T O T A L | F U N D 129 R E V E N U E S | 10,000 | 10,000 | 10,000 |
| 15,000 | | TOTAL PERSONAL SERVICES | | | |
| | | TOTAL MATERIALS & SERVICES | 10,000 | 10,000 | 10,000 |
| | | TOTAL CAPITAL OUTLAY | | | |
| | | TOTAL DEBT SERVICE | | | |
| | | TOTAL TRANSFERS | | | |
| | | TOTAL CONTINGENCY | | | |
| | | TOTAL UEFB | | | |
| 15,000 | T O T A L | F U N D 129 E X P E N S E S | 10,000 | 10,000 | 10,000 |

MATERIALS & SERVICES

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 130-SIDEWALK UTILITY FUND
 100-REVENUE

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BUDGET DOCUMENT
 YEAR 2009-2010

2006-2007 2007-2008 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

--- HISTORICAL DATA ---
 2006-2007 2007-2008

R E V E N U E S

----- 3-10-5712 TRANSFER FROM STREET FUND 95,000 95,000 95,000
 T O T A L D E P T 1 0 0 R E V E N U E S 95,000 95,000 95,000

Sidewalk Utility Fund -- Fund 130
Sidewalk Utility Fund -- Department 130

This is a new fund that was created as a result of Ordinance 3284 which imposes a sidewalk utility fee to be used for the construction, reconstruction, and maintenance of sidewalks within the public rights of way within Baker City.

| Account | Account Name | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|--------------------------|-----------------------|-----------------------|--|
| 5-20-0223 | CONTRACTED SERVICES | 0 | 14,000 | This line will be used to pay for contract services required for ADA accessible curbs and pavement restoration if needed. |
| 5-20-0241 | SIDEWALK GRANTS | 0 | 16,060 | The City Council approved by Resolution the allocation of utility fees for grants to be 75% of the collected fees. A cutoff date of March 1, 2009 was used for budgeting purposes and to determine funding availability prior to the application review date in May. |
| 5-20-0247 | STORES MATERIAL | 0 | 9,000 | This line will be used for the cost of ADA domes if required. |
| 5-60-0601 | TRANSFER TO STREET FUND | 0 | 2,500 | This transfer will refund the Street Fund for the cost of labor to process applications. |
| 5-60-0602 | TRANSFER TO GENERAL FUND | 0 | 1,125 | This transfer will refund the General Fund for software enhancements required in order to collect the utility fees. |

BUDGET DOCUMENT
YEAR 2009-2010

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|---------------------------------------|----------|----------|---------|
| | | E X P E N S E S | | | |
| | 5-10-0112 | PUBLIC WORKS WAGES | 6,000 | 6,000 | 6,000 |
| | | TOTAL PERSONAL SERVICES | 6,000 | 6,000 | 6,000 |
| | 5-20-0223 | CONTRACTED SERVICES | 14,000 | 14,000 | 14,000 |
| | 5-20-0241 | SIDEWALK GRANTS | 16,060 | 16,060 | 16,060 |
| | 5-20-0247 | STORES MATERIAL | 9,000 | 9,000 | 9,000 |
| | 5-20-0270 | ADMIN SERVICES INDIRECT | 3,830 | 3,830 | 3,830 |
| | | TOTAL MATERIALS & SERVICES | 42,890 | 42,890 | 42,890 |
| | 5-60-0601 | TRANS TO STR FUND 102 | 2,500 | 2,500 | 2,500 |
| | 5-60-0602 | TRANS TO GEN FUND 101 | 1,125 | 1,125 | 1,125 |
| | | TOTAL TRANSFERS | 3,625 | 3,625 | 3,625 |
| | 5-70-0501 | CONTINGENCY | 11,000 | 11,000 | 11,000 |
| | | TOTAL CONTINGENCY | 11,000 | 11,000 | 11,000 |
| | 5-90-0701 | UNAPPROPRIATED ENDING FB | 31,485 | 31,485 | 31,485 |
| | | TOTAL UEFB | 31,485 | 31,485 | 31,485 |
| | | T O T A L D E P T 130 E X P E N S E S | 95,000 | 95,000 | 95,000 |
| | | T O T A L F U N D 130 R E V E N U E S | 95,000 | 95,000 | 95,000 |
| | | TOTAL PERSONAL SERVICES | 6,000 | 6,000 | 6,000 |
| | | TOTAL MATERIALS & SERVICES | 42,890 | 42,890 | 42,890 |
| | | TOTAL CAPITAL OUTLAY | | | |
| | | TOTAL DEBT SERVICE | | | |
| | | TOTAL TRANSFERS | 3,625 | 3,625 | 3,625 |
| | | TOTAL CONTINGENCY | 11,000 | 11,000 | 11,000 |
| | | TOTAL UEFB | 31,485 | 31,485 | 31,485 |
| | | T O T A L F U N D 130 E X P E N S E S | 95,000 | 95,000 | 95,000 |

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

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BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|-----------|---------------------------|----------|----------|---------|
| 7,507 | 15,785 | 14,000 | 3-01-0101 | BEGINNING WORKING CAPITAL | 13,900 | 13,900 | 13,900 |
| 649 | 676 | 400 | 3-10-1200 | INTEREST FROM INVESTMENT | 150 | 150 | 150 |
| 10,000 | | | 3-10-5701 | XFER FROM GF IRRIGATION | | | |
| 18,156 | 16,461 | 14,400 | TOTAL | DEPT 100 REVENUES | 14,050 | 14,050 | 14,050 |

R E V E N U E S

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|------------------------|-----------------------------|-----------------------------|--|
| 5-20-0223 | CONTRACTED SERVICES | 3,000 | 2,250 | This line will pay to hire prison crews to do maintenance along the existing Leo Adler Memorial Parkway. |

| ACCT | DESCRIPTION | ADOPTED 2008-2009 | PROPOSED | APPROVED | ADOPTED |
|-----------------|-------------------------------------|----------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| 407 | PERSONAL SERVICES | | | | |
| 11 | 5-10-0101 WAGES/BENEFITS | 1,400 | 1,800 | 1,800 | 1,800 |
| 31 | 5-10-0113 PART TIME LABOR | | | | |
| 61 | 5-10-0115 SOCIAL SECURITY | | | | |
| 19 | 5-10-0116 PUBLIC EMPLOYEES RETIREME | | | | |
| 92 | 5-10-0117 WORKMEN'S COMPENSATION IN | | | | |
| | 5-10-0118 HEALTH INSURANCE | | | | |
| 621 | TOTAL PERSONAL SERVICES | 1,400 | 1,800 | 1,800 | 1,800 |
| | MATERIALS & SERVICES | | | | |
| 2,222 | 5-20-0223 CONTRACTED SERVICES | 3,000 | 2,250 | 2,250 | 2,250 |
| 265 | 5-20-0224 EQUIPMENT RENTAL | | | | |
| 151 | 5-20-0247 STORES MATERIAL | | | | |
| | 5-20-0255 TECH SERVICES | | | | |
| 2,373 | TOTAL MATERIALS & SERVICES | 3,000 | 2,250 | 2,250 | 2,250 |
| | CAPITAL OUTLAY | | | | |
| | 5-40-0301 CAP OUTLAY IRRIGATION SYS | 10,000 | 10,000 | 10,000 | 10,000 |
| | TOTAL CAPITAL OUTLAY | 10,000 | 10,000 | 10,000 | 10,000 |
| 2,373 | TOTAL DEPT 602 E X P E N S E S | 14,400 | 14,050 | 14,050 | 14,050 |
| 18,156 | TOTAL FUND 160 R E V E N U E S | 14,400 | 14,050 | 14,050 | 14,050 |
| 2,373 | TOTAL PERSONAL SERVICES | 1,400 | 1,800 | 1,800 | 1,800 |
| | TOTAL MATERIALS & SERVICES | 3,000 | 2,250 | 2,250 | 2,250 |
| | TOTAL CAPITAL OUTLAY | 10,000 | 10,000 | 10,000 | 10,000 |
| | TOTAL TRANSFERS | | | | |
| | TOTAL CONTINGENCY | | | | |
| | TOTAL UEFB | | | | |
| 2,373 | TOTAL FUND 160 E X P E N S E S | 14,400 | 14,050 | 14,050 | 14,050 |

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

-- HISTORICAL DATA --
 2006-2007 2007-2008

15,993- 27,973-
 915 700
 585,486 25,806

 7,500 7,500
 577,908 6,033

BUDGET DOCUMENT
 YEAR 2009-2010

ADOPTED
 2008-2009 ACCT DESCRIPTION

R E V E N U E S

 3-01-0101 BEGINNING WORKING CAPITAL
 3-10-0300 MATCHING FUNDS
 79,950 3-10-4002 FAA GRANT
 114,250 3-10-4003 ODA GRANT
 7,500 3-10-5701 TRANS FROM GF FAA MATCH
 201,700 T O T A L DEPT 100 R E V E N U E S

PROPOSED APPROVED ADOPTED

 10,826 10,826 10,826
 44,950 44,950 44,950
 7,500 7,500 7,500
 63,276 63,276 63,276

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

This fund received a FAA grant match of \$79,950 in 2008-09 to compose an airport master plan. The master plan was partially paid for in 2008-09 with the remainder being paid in 2009-10 after the plan is complete.

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

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 162-S&F GRNT FUND-FAA AIRPRT
 621-ST & FED GRAND FUND FAA
 -- HISTORICAL DATA --
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

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| ACCT | DESCRIPTION | ADOPTED 2008-2009 | PROPOSED | APPROVED | ADOPTED |
|-----------------|---|----------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| 137 | MATERIALS & SERVICES | 115,000 | 49,500 | 49,500 | 49,500 |
| 380 | 5-20-0223 CONTRACTED SERVICES | | | | |
| | 5-20-0246 VENDOR MATERIAL | | | | |
| 517 | TOTAL MATERIALS & SERVICES | 115,000 | 49,500 | 49,500 | 49,500 |
| | CAPITAL OUTLAY | | | | |
| | 82,500 5-40-0300 FAA GRANT MASTER PLAN | 82,500 | | | |
| | TOTAL CAPITAL OUTLAY | 82,500 | | | |
| | CONTINGENCY | | | | |
| | 5-70-0501 CONTINGENCY | | 13,776 | 13,776 | 13,776 |
| | TOTAL CONTINGENCY | | 13,776 | 13,776 | 13,776 |
| | UEFB | | | | |
| | 4,200 5-90-0701 UNAPPROPRIATED ENDING FD. | 4,200 | | | |
| | TOTAL UEFB | 4,200 | | | |
| 517 | TOTAL DEPT 621 E X P E N S E S | 201,700 | 63,276 | 63,276 | 63,276 |
| 6,033 | TOTAL FUND 162 R E V E N U E S | 201,700 | 63,276 | 63,276 | 63,276 |
| 517 | TOTAL PERSONAL SERVICES | 115,000 | | | |
| | TOTAL MATERIALS & SERVICES | 82,500 | 49,500 | 49,500 | 49,500 |
| | TOTAL CAPITAL OUTLAY | | | | |
| | TOTAL DEBT SERVICE | | | | |
| | TOTAL TRANSFERS | | | | |
| | TOTAL CONTINGENCY | 4,200 | 13,776 | 13,776 | 13,776 |
| | TOTAL UEFB | | | | |
| 517 | TOTAL FUND 162 E X P E N S E S | 201,700 | 63,276 | 63,276 | 63,276 |

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 165-S&F GRNT FUND - 9-1-1
 100-REVENUE

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BUDGET DOCUMENT

YEAR 2009-2010

2006-2007 2007-2008 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

53,198 50,897 ----- 3-10-0200 #911 PHONE TAX PRORATION

53,198 50,897 T O T A L D E P T 1 0 0 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 now sends payments directly to Baker County.

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 165-S&F GRNT FUND - 9-1-1
 651-911 DISPATCH
 -- HISTORICAL DATA --
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

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ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

E X P E N S E S

| | | | | | | |
|----------------------|--------|-----------|----------------------------|-----------------|--|--|
| MATERIALS & SERVICES | 50,897 | 5-20-0249 | BAKER COUNTY 911 | | | |
| 53,198 | | | | | | |
| 53,198 | 50,897 | | TOTAL MATERIALS & SERVICES | | | |
| 53,198 | 50,897 | | TOTAL DEPT 651 | E X P E N S E S | | |
| 53,198 | 50,897 | | TOTAL FUND 165 | R E V E N U E S | | |
| 53,198 | 50,897 | | TOTAL PERSONAL SERVICES | | | |
| | | | TOTAL MATERIALS & SERVICES | | | |
| | | | TOTAL CAPITAL OUTLAY | | | |
| | | | TOTAL DEPT SERVICE | | | |
| | | | TOTAL TRANSFERS | | | |
| | | | TOTAL CONTINGENCY | | | |
| | | | TOTAL UEFB | | | |
| 53,198 | 50,897 | | TOTAL FUND 165 | E X P E N S E S | | |

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

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BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|-----------|---------------------------|----------|----------|---------|
| 60,180 | 72,774 | 85,000 | 3-01-0101 | BEGINNING WORKING CAPITAL | 14,500 | 14,500 | 14,500 |
| 22,610 | 20,108 | 5,000 | 3-10-0300 | PROJECT INCOME HUD REPAYM | 5,000 | 5,000 | 5,000 |
| 3,553 | 4,052 | 1,500 | 3-10-1200 | INTEREST FROM INVESTMENT | 150 | 150 | 150 |
| | | 115 | 3-10-5711 | TRANS FROM PAYROLL SERV | | | |
| 86,343 | 96,934 | 91,615 | TOTAL | DEPT 100 R E V E N U E S | 19,650 | 19,650 | 19,650 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|--------------------------|-----------------------|-----------------------|--|
| 5-20-0240 | COMMUNITY BEAUTIFICATION | 3,500 | 0 | Funding has been allocated in the past for beautification projects, such as trees in the park and clean-up efforts. This year, the City will support the Bandstand to be constructed at the Geiser Pollman Park (see 5-60-0607). |
| 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 | 5,000 | 5,000 | This funding will allow worn lighting and decorations to be replaced. |
| 5-20-0304 | HBC FAÇADE GRANTS | 11,500 | 0 | In 2008-09 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 was a one-time expense. |
| 5-60-0609 | TRANSFER TO BANDSTAND | 0 | 5,000 | This transfer will go to the Small Miscellaneous Grants Fund's Bandstand Department. The bandstand will be located in the Geiser Pollman Park and will be funded by grants, donations and the sale of bricks. |

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 169-S&F GRNT FUND - COMM FAC
 694-COMMUNITY PROJECTS GRANTS
 --- HISTORICAL DATA ---
 2006-2007 2007-2008

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BUDGET DOCUMENT
 YEAR 2009-2010

ADOPTED
 2008-2009

ADOPTED

APPROVED

PROPOSED

DESCRIPTION

ACCT

E X P E N S E S

CAPITAL OUTLAY
 25,101

----- 5--40-0350 CARNEGIE REMODEL

25,101

TOTAL CAPITAL OUTLAY

25,101

T O T A L D E P T 694 E X P E N S E S

25,101

T O T A L F U N D 169 R E V E N U E S

25,101

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

25,101

T O T A L F U N D 169 E X P E N S E S

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 171-SKATEBOARD PARK PROJECT
 100-REVENUE

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BUDGET DOCUMENT
 YEAR 2009-2010

| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|----------------|---------------------------|----------|----------|---------|
| 21,720 | 22,740 | 23,750 | 3-01-0101 | BEGINNING WORKING CAPITAL | 24,250 | 24,250 | 24,250 |
| 1,021 | 1,073 | 500 | 3-10-1200 | INTEREST | 200 | 200 | 200 |
| 22,741 | 23,813 | 24,250 | TOTAL DEPT 100 | REVENUES | 24,450 | 24,450 | 24,450 |

R E V E N U E S

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|------------------------|-----------------------------|-----------------------------|---|
| 5-20-0223 | CONTRACTED SERVICES | 24,250 | 24,450 | 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. |

BUDGET DOCUMENT
 YEAR 2009-2010

| ACCT | DESCRIPTION | ADOPTED 2008-2009 | PROPOSED | APPROVED | ADOPTED |
|----------------------------|---|----------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| 24,250 | 5-20-0223 CONTRACTED SERVICES | 24,250 | 24,450 | 24,450 | 24,450 |
| 24,250 | TOTAL MATERIALS & SERVICES | 24,250 | 24,450 | 24,450 | 24,450 |
| 24,250 | T O T A L D E P T 6 9 5 E X P E N S E S | 24,250 | 24,450 | 24,450 | 24,450 |
| 24,250 | T O T A L F U N D 1 7 1 R E V E N U E S | 24,250 | 24,450 | 24,450 | 24,450 |
| 22,741 | 23,813 | | | | |
| TOTAL PERSONAL SERVICES | | | | | |
| TOTAL MATERIALS & SERVICES | | | | | |
| TOTAL CAPITAL OUTLAY | | | | | |
| TOTAL DEBT SERVICE | | | | | |
| TOTAL TRANSFERS | | | | | |
| TOTAL CONTINGENCY | | | | | |
| TOTAL UEFB | | | | | |
| 24,250 | T O T A L F U N D 1 7 1 E X P E N S E S | 24,250 | 24,450 | 24,450 | 24,450 |

MATERIALS & SERVICES

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 172-INDUSTRIAL PARK RAIL SPUR
 100-REVENUE

--- HISTORICAL DATA ---
 2006-2007 2007-2008

BUDGET DOCUMENT

YEAR 2009-2010

ADOPTED
 2008-2009

DESCRIPTION

ACCT

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

| | | | | | |
|-----------|---------------------------------------|--|---------|---------|---------|
| 3-01-0101 | BEGINNING CASH BALANCE | | 25,000 | 25,000 | 25,000 |
| 3-10-4310 | DJI GRANTS | | 200,000 | 200,000 | 200,000 |
| 3-10-4312 | GRANTS | | 350,000 | 350,000 | 350,000 |
| 200,000 | ODOT CO I GRANT | | | | |
| 25,000 | TRANS FROM CDBG 166 | | | | |
| 225,000 | T O T A L D E P T 100 R E V E N U E S | | 575,000 | 575,000 | 575,000 |

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

This is a new fund that was created in 2008-09 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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 172-INDUSTRIAL PARK RAIL SPUR
 172-INDUSTRIAL PARK RAIL SPUR
 -- HISTORICAL DATA --
 2006-2007 2007-2008

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BUDGET DOCUMENT
 YEAR 2009-2010

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|-----------------------------|----------|----------|---------|
| | | E X P E N S E S | | | |
| 225,000 | 5-20-0223 | CONTRACTED SERVICES | 575,000 | 575,000 | 575,000 |
| 225,000 | | TOTAL MATERIALS & SERVICES | 575,000 | 575,000 | 575,000 |
| 225,000 | T O T A L | D E P T 172 E X P E N S E S | 575,000 | 575,000 | 575,000 |
| 225,000 | T O T A L | F U N D 172 R E V E N U E S | 575,000 | 575,000 | 575,000 |
| 225,000 | | TOTAL PERSONAL SERVICES | | | |
| | | TOTAL MATERIALS & SERVICES | 575,000 | 575,000 | 575,000 |
| | | TOTAL CAPITAL OUTLAY | | | |
| | | TOTAL DEBT SERVICE | | | |
| | | TOTAL TRANSFERS | | | |
| | | TOTAL CONTINGENCY | | | |
| | | TOTAL UEFB | | | |
| 225,000 | T O T A L | F U N D 172 E X P E N S E S | 575,000 | 575,000 | 575,000 |

MATERIALS & SERVICES

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 174-LAMP III PATHWAY/PARK
 100-REVENUE

-- HISTORICAL DATA --
 2006-2007 2007-2008

BUDGET DOCUMENT
 YEAR 2009-2010

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| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-----------|---------------------------|----------|----------|---------|
| 50,000 | 184,123 | 203,941 | 3-01-0101 | BWC | 187,000 | 187,000 | 187,000 |
| --- | 5,500 | --- | 3-10-0300 | GIFTS, GRANTS & DONATIONS | --- | --- | --- |
| --- | --- | --- | 3-10-4307 | ODOT IOF | 75,931 | 75,931 | 75,931 |
| --- | --- | --- | 3-10-4308 | LGGP GRANT | 236,728 | 236,728 | 236,728 |
| --- | 25,000 | --- | 3-10-4309 | ADLER GRANT | 50,000 | 50,000 | 50,000 |
| --- | --- | 250,000 | 3-10-4312 | LGGP GRANT | --- | --- | --- |
| --- | --- | 75,931 | 3-10-4313 | ODOT IOF | --- | --- | --- |
| --- | --- | 78,431 | 3-10-4314 | RECREATIONAL TRAILS GRNT | --- | --- | --- |
| 145,000 | --- | --- | 3-10-5702 | TRANSFER FRM GF SURPLUS | --- | --- | --- |
| --- | --- | 25,000 | 3-10-5712 | TRANS FR S&F CDBG 166 | --- | --- | --- |
| 195,000 | 214,623 | 633,303 | TOTAL | DEPT 100 REVENUES | 549,659 | 549,659 | 549,659 |

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 | 2008-09 Budget Amount | 2009-10 Budget Amount | Explanation of Budget and Explanation of Changes from Previous Year |
|-----------|----------------------------------|-----------------------------|-----------------------------|---|
| 5-40-0300 | LAND, RIGHT OF WAY, EASEMENTS | 380,000 | 0 | We have contracted with ODOT for all land acquisition, so these funds have been moved to contracted services. |
| 5-20-0223 | CONTRACTED SERVICES | 243,303 | 524,659 | This is the City's portion of the Oregon Department of Transportation's required grant match. |

| ADOPTE 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---------------------|------|----------------------|----------|----------|---------|
| E X P E N S E S | | | | | |
| | | PERSONAL SERVICES | | | |
| | | 2,616 | 25,000 | 25,000 | 25,000 |
| | | 194 | | | |
| | | 522 | | | |
| | | 2 | | | |
| | | 653 | | | |
| | | 3,987 | 25,000 | 25,000 | 25,000 |
| | | MATERIALS & SERVICES | | | |
| | | 366 | | | |
| | | 2,911 | 524,659 | 524,659 | 524,659 |
| | | 3,873 | | | |
| | | 243,303 | 524,659 | 524,659 | 524,659 |
| | | 10,000 | | | |
| | | 56 | | | |
| | | 916 | | | |
| | | 6,889 | 524,659 | 524,659 | 524,659 |
| | | CAPITAL OUTLAY | | | |
| | | 3,929 | | | |
| | | 380,000 | | | |
| | | 380,000 | | | |
| | | 633,303 | 549,659 | 549,659 | 549,659 |
| | | 633,303 | 549,659 | 549,659 | 549,659 |
| | | 253,303 | 25,000 | 25,000 | 25,000 |
| | | 380,000 | 524,659 | 524,659 | 524,659 |
| | | 3,929 | | | |
| | | 633,303 | 549,659 | 549,659 | 549,659 |
| | | 10,876 | | | |
| | | 195,000 | | | |
| | | 3,987 | | | |
| | | 6,889 | | | |
| | | 10,876 | 549,659 | 549,659 | 549,659 |

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. The proceeds of the grant will be split between the City and the County as specified by the grant.

Dog Stations – Department 711 –

The community has donated funds to use for dog clean up stations.

Bandstand – Department 712 –

The community has donated funds to construct a bandstand 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.

ODOT Car Seat – Department 718 –

The City receives funding from ODOT to provide car seats to low income families at a very low cost.

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BUDGET DOCUMENT
YEAR 2009-2010

702-SEAT BELT GRANT
-- HISTORICAL DATA --
2006-2007

ADOPTED
2008-2009

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

3,925 -----
3,925 -----
3-10-4106 SEAT BELT GRANT

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 -----
274 -----
2 -----
5-10-0114 OVERTIME
5-10-0115 SOCIAL SECURITY
5-10-0118 HEALTH INSURANCE

TOTAL PERSONAL SERVICES

3,925

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

3,925

BUDGET DOCUMENT
 YEAR 2009-2010

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

 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

E X P E N S E S

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

 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

 5-20-0245 GENERAL SUPPLIES

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

 6,188
 6,188

PERSONAL SERVICES
 4,592
 4,348
 938
 18
 170

6,066
 MATERIALS & SERVICES

 123
 123

6,066

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 BIJEAN
 175-SMALL MISC GRANTS
 705-DRUG RECOGNITION
 -- HISTORICAL DATA --
 2006-2007 2007-2008

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BUDGET DOCUMENT
 YEAR 2009-2010

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|---------------------------------|----------|----------|---------|
| | | R E V E N U E S | | | |
| 270 | 3-10-4307 | DRUG RECOGNITION REIMB | 1,000 | 1,000 | 1,000 |
| 270 | 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 | | | |
| | | P E R S O N A L S E R V I C E S | | | |
| 270 | 5-10-0101 | WAGES | 1,000 | 1,000 | 1,000 |
| 270 | 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 |
| 270 | 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 |

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 BIJEAN

175-SMALL MISC GRANTS
 706-ICE CREAM PROGRAM

-- HISTORICAL DATA --
 2006-2007 2007-2008

BUDGET DOCUMENT

YEAR 2009-2010

ADOPTED
 2008-2009

DESCRIPTION

ACCT

ADOPTED

APPROVED

PROPOSED

R E V E N U E S

| | | | | | | |
|-------|-------|-------|------------------------------------|-----------------|-------|-------|
| ----- | | 975 | 3-01-0101 BWC | | 950 | 950 |
| ----- | 1,024 | 500 | 3-10-4308 ICE CREAM GRANTS | | 550 | 550 |
| ----- | ----- | ----- | 3-10-5701 TRANSF FROM GENERAL FUND | | | |
| 1,078 | | 1,475 | T O T A L D E P T 7 0 6 | R E V E N U E S | 1,500 | 1,500 |

E X P E N S E S

| | | | | | | |
|----------------------|----|-------|----------------------------|-----------------|-------|-------|
| MATERIALS & SERVICES | 35 | 1,475 | 5-20-0245 ICE CREAM CONES | | 1,500 | 1,500 |
| 54 | 35 | 1,475 | TOTAL MATERIALS & SERVICES | | 1,500 | 1,500 |
| 54 | 35 | 1,475 | T O T A L D E P T 7 0 6 | E X P E N S E S | 1,500 | 1,500 |

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 BIJEAN
 175-SMALL MISC GRANTS
 707-DARE DONATIONS
 --- HISTORICAL DATA ---
 2006-2007

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 YEAR 2009-2010

| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-----------|-------------------------------|----------|----------|---------|
| ----- | ----- | | | R E V E N U E S | | | |
| | 1,200 | 181 | 3-01-0101 | BEGINNING CASH BALANCE | 1,000 | 1,000 | 1,000 |
| | | 1,000 | 3-10-4309 | DARE DONATIONS | | | |
| | 1,200 | 1,181 | T O T A L | D E P T 7 0 7 R E V E N U E S | 1,000 | 1,000 | 1,000 |
| | | | | E X P E N S E S | | | |
| | | 1,181 | 5-20-0245 | DARE SUPPLIES | 1,000 | 1,000 | 1,000 |
| | | 1,181 | TOTAL | MATERIALS & SERVICES | 1,000 | 1,000 | 1,000 |
| | | 1,181 | T O T A L | D E P T 7 0 7 E X P E N S E S | 1,000 | 1,000 | 1,000 |

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BIJEAN

175--SMALL MISC GRANTS
708-DRUG DOG GRANTS
-- HISTORICAL DATA --
2006-2007

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| | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|----------------------|-----------|-------------------------------|----------|----------|---------|
| | | | R E V E N U E S | | | |
| | 30,494 | 3-01-0101 | BWC | 40,000 | 40,000 | 40,000 |
| | 24,282 | 3-10-4311 | DRUG DOG GRANTS/DONATIONS | 10,000 | 10,000 | 10,000 |
| | 6,060 | 3-10-4362 | GOLF TOURNAMENT | | | |
| | | 3-10-4366 | DRUG MONEY FORFEITURES | | | |
| | 99,427 | T O T A L | D E P T 7 0 8 R E V E N U E S | 50,000 | 50,000 | 50,000 |
| | | | E X P E N S E S | | | |
| PERSONAL SERVICES | | | | | | |
| 1,756 | | 5-10-0101 | WAGES | 6,000 | 6,000 | 6,000 |
| 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 | | TOTAL | PERSONAL SERVICES | 6,000 | 6,000 | 6,000 |
| | | | | | | |
| MATERIALS & SERVICES | | | | | | |
| 685 | | 5-20-0203 | TRAVEL & TRAINING | | | |
| 50 | | 5-20-0220 | DUES, FEES & MEMBERSHIPS | | | |
| | | 5-20-0223 | CONTRACTED SERVICES | | | |
| 50 | | 5-20-0235 | REFUNDS | | | |
| 2,394 | 55,000 | 5-20-0245 | GENERAL SUPPLIES | 44,000 | 44,000 | 44,000 |
| 3,422 | | 5-20-0272 | GOLF TOURNAMENT EXPENSES | | | |
| 6,357 | 55,000 | TOTAL | MATERIALS & SERVICES | 44,000 | 44,000 | 44,000 |
| | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 8,500 | | 5-40-0301 | DRUG CANINE | | | |
| | 44,427 | 5-40-0302 | K9 POLICE VEHICLE | | | |
| 8,500 | 44,427 | TOTAL | CAPITAL OUTLAY | | | |
| 9,036 | 99,427 | T O T A L | D E P T 7 0 8 E X P E N S E S | 50,000 | 50,000 | 50,000 |

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BIJUAN
175-SMALL MISC GRANTS
709-WORKOUT ROOM

-- HISTORICAL DATA --
2006-2007 2007-2008

ADOPTED
2008-2009

ACCT

BUDGET DOCUMENT

YEAR 2009-2010

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

| | | | | | |
|-------|-------|-----------|---------------------|--|--|
| 850 | ----- | 3-10-4312 | CIS WELLNESS GRANT | | |
| 500 | ----- | 3-10-4313 | CIS LONGEVITY GRANT | | |
| 4,500 | ----- | 3-10-4314 | MCKINNON RENT | | |
| 561 | ----- | 3-10-4315 | FIREFIGHTERS' UNION | | |

6,411 T O T A L D E P T 7 0 9 R E V E N U E S

E X P E N S E S

MATERIALS & SERVICES
6,411 ----- 5-20-0300 WORKOUT ROOM PURCHASE

6,411 T O T A L D E P T 7 0 9 E X P E N S E S

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 BIJEAN
 175-SMALL MISC GRANTS
 710-BULLETT PROOF VEST GRANT
 -- HISTORICAL DATA --
 2006-2007

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BUDGET DOCUMENT
 YEAR 2009-2010

| ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|----------------------|-----------|-----------------------------|----------|----------|---------|
| | | R E V E N U E S | | | |
| 2,352 | 3-10-4318 | BULLETT PROOF VEST GRANT | 22,751 | 22,751 | 22,751 |
| 2,352 | T O T A L | D E P T 710 R E V E N U E S | 22,751 | 22,751 | 22,751 |
| | | E X P E N S E S | | | |
| | | MATERIALS & SERVICES | | | |
| 2,352 | 5-20-0245 | GENERAL SUPPLIES | 22,751 | 22,751 | 22,751 |
| 2,352 | | TOTAL MATERIALS & SERVICES | 22,751 | 22,751 | 22,751 |
| 2,352 | T O T A L | D E P T 710 E X P E N S E S | 22,751 | 22,751 | 22,751 |

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 BIJEAN
 175-SMALL MISC GRANTS
 711-DOG STATIONS

-- HISTORICAL DATA --
 2006-2007

BUDGET DOCUMENT
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| ACCT | DESCRIPTION | ADOPTED 2008-2009 | PROPOSED | APPROVED | ADOPTED |
|------|---|----------------------|----------|----------|---------|
| | R E V E N U E S | | | | |
| 17 | 3-01-0101 BEGINNING CASH BALANCE | | 112 | 112 | 112 |
| 170 | 3-10-4316 DOG STATION DONATIONS | | 300 | 300 | 300 |
| 187 | T O T A L D E P T 7 1 1 R E V E N U E S | | 412 | 412 | 412 |
| | E X P E N S E S | | | | |
| | MATERIALS & SERVICES | | | | |
| 424 | 5-20-0245 GENERAL SUPPLIES | | 412 | 412 | 412 |
| 424 | TOTAL MATERIALS & SERVICES | | 412 | 412 | 412 |
| 424 | T O T A L D E P T 7 1 1 E X P E N S E S | | 412 | 412 | 412 |

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 BIJEAN
 175-SMALL MISC GRANTS
 712-BANDSTAND

BUDGET DOCUMENT
 YEAR 2009-2010

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| 2006-2007 | HISTORICAL DATA 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|------------------------------|----------------------|-----------|---|----------|----------|---------|
| | 1,000 | 5,243 | 3-01-0101 | R E V E N U E S BEGINNING CASH BALANCE | 10,000 | 10,000 | 10,000 |
| 1,000 | 4,243 | | 3-10-4317 | BANDSHELL DONATIONS | 25,000 | 25,000 | 25,000 |
| | | | 3-10-4318 | TRANSFER FR CDBG 166 | 5,000 | 5,000 | 5,000 |
| | | | 3-10-4321 | BANDSTAND BRICK DONATIONS | 5,000 | 5,000 | 5,000 |
| 1,000 | 5,243 | 5,243 | T O T A L | D E P T 712 R E V E N U E S | 45,000 | 45,000 | 45,000 |
| | | | | E X P E N S E S | | | |
| | | | 5-20-0223 | CONTRACTED SERVICES | 45,000 | 45,000 | 45,000 |
| | | 5,243 | 5-20-0245 | MATERIALS AND SUPPLIES | | | |
| | | 5,243 | | TOTAL MATERIALS & SERVICES | 45,000 | 45,000 | 45,000 |
| | | 5,243 | T O T A L | D E P T 712 E X P E N S E S | 45,000 | 45,000 | 45,000 |

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BIJEAN
175-SMALL MISC GRANTS
713-ODOT GRANTS BIKE PED
-- HISTORICAL DATA --
2006-2007

BUDGET DOCUMENT
YEAR 2009-2010

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| 2006-2007 | 2007-2008 | ADOPTED 2008-2009 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|-----------|-----------|----------------------|-----------|-------------------------------|----------|----------|---------|
| | | | | R E V E N U E S | | | |
| | 219 | | 3-01-0101 | BEGINNING CASH BALANCE | | | |
| | 1,000 | | 3-10-4303 | ODOT GRANT | | | |
| | | 2,850 | 3-10-4317 | ODOT GRANT | 2,000 | 2,000 | 2,000 |
| 1,983 | | 1,500 | 3-10-4318 | ODOT BICYCLE GRANT | | | |
| 1,983 | 1,219 | 4,350 | T O T A L | D E P T 7 1 3 R E V E N U E S | 2,000 | 2,000 | 2,000 |
| | | | | E X P E N S E S | | | |
| | | | | PERSONAL SERVICES | | | |
| | 266 | 1,000 | 5-10-0101 | WAGES | 2,000 | 2,000 | 2,000 |
| | 20 | | 5-10-0115 | SOCIAL SECURITY | | | |
| | 54 | | 5-10-0116 | PUBLIC EMPLOYEES RETIREME | | | |
| | 8 | | 5-10-0117 | WORKMEN'S COMPENSATION IN | | | |
| | 25 | | 5-10-0118 | HEALTH INSURANCE | | | |
| 770 | 373 | 1,000 | TOTAL | PERSONAL SERVICES | 2,000 | 2,000 | 2,000 |
| | | | | MATERIALS & SERVICES | | | |
| | 1,919 | 3,350 | 5-20-0245 | MATERIALS AND SUPPLIES | | | |
| | 1,919 | 3,350 | | TOTAL MATERIALS & SERVICES | | | |
| 1,763 | 2,292 | 4,350 | T O T A L | D E P T 7 1 3 E X P E N S E S | 2,000 | 2,000 | 2,000 |

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 BIJEAN
 175-SMALL MISC GRANTS
 714-CIS WELLNESS GRANT
 -- HISTORICAL DATA --
 2006-2007

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BUDGET DOCUMENT
 YEAR 2009-2010

| ACCT | DESCRIPTION | ADOPTED 2008-2009 | PROPOSED | APPROVED | ADOPTED |
|-----------|---|----------------------|----------|----------|---------|
| | R E V E N U E S | | | | |
| 3-01-0101 | BEGINNING CASH BALANCE | | 810 | 810 | 810 |
| 3-10-4312 | CIS WELLNESS GRANT | 810 | | | |
| 810 | T O T A L D E P T 7 1 4 R E V E N U E S | 810 | 810 | 810 | 810 |
| | E X P E N S E S | | | | |
| 810 | 5-20-0245 MATERIALS AND SUPPLIES | 810 | 810 | 810 | 810 |
| 810 | TOTAL MATERIALS & SERVICES | 810 | 810 | 810 | 810 |
| 810 | T O T A L D E P T 7 1 4 E X P E N S E S | 810 | 810 | 810 | 810 |

MATERIALS & SERVICES

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 BIJEAN
 175-SMALL MISC GRANTS
 716-CARNEGIE PASS THRU GRANTS
 -- HISTORICAL DATA --
 2006-2007 2007-2008

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BUDGET DOCUMENT
 YEAR 2009-2010
 DESCRIPTION

ADOPTED 2008-2009 ACCT 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 7 1 6 R E V E N U E S
 E X P E N S E S

CAPITAL OUTLAY

----- 20,000
 ----- 5-40-0350 CARNEGIE REMODEL
 20,000 T O T A L D E P T 7 1 6 E X P E N S E S
 TOTAL CAPITAL OUTLAY

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 BIJEAN
 175-SMALL MISC GRANTS
 717-INTERVIEW ROOM
 -- HISTORICAL DATA --
 2006-2007 2007-2008

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BUDGET DOCUMENT
 YEAR 2009-2010

ADOPTED 2008-2009 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

1,500 3-10-4367 GRANT ~ OR COMM CHILD/FAM
 R E V E N U E S

1,500 T O T A L D E P T 7 1 7 R E V E N U E S
 E X P E N S E S

1,500 5-20-0300 POLICE INTERVIEW ROOM
 1,500 T O T A L M A T E R I A L S & S E R V I C E S

1,500 T O T A L D E P T 7 1 7 E X P E N S E S

MATERIALS & SERVICES

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BIJEAN
175-SMALL MISC GRANTS
718-ODOT CAR SEAT
-- HISTORICAL DATA --
2006-2007 2007-2008

BUDGET DOCUMENT
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| ACCT | DESCRIPTION | ADOPTED 2008-2009 | PROPOSED | APPROVED | ADOPTED |
|-----------|---------------------------------------|----------------------|------------|------------|------------|
| | R E V E N U E S | | | | |
| 3-01-0101 | BEGINNING CASH BALANCE | | 219 | 219 | 219 |
| 3-10-4320 | CAR SEAT SALES | | 500 | 500 | 500 |
| | T O T A L D E P T 718 R E V E N U E S | | 719 | 719 | 719 |
| | E X P E N S E S | | | | |
| | 5-20-0245 OPERATING SUPPLIES | | 719 | 719 | 719 |
| | TOTAL MATERIALS & SERVICES | | 719 | 719 | 719 |
| | T O T A L D E P T 718 E X P E N S E S | | 719 | 719 | 719 |
| | T O T A L F U N D 175 R E V E N U E S | 118,838 | 127,692 | 127,692 | 127,692 |
| | TOTAL PERSONAL SERVICES | 2,000 | 9,000 | 9,000 | 9,000 |
| | TOTAL MATERIALS & SERVICES | 72,411 | 118,692 | 118,692 | 118,692 |
| | TOTAL CAPITAL OUTLAY | 44,427 | | | |
| | TOTAL DEBT SERVICE | | | | |
| | TOTAL TRANSFERS | | | | |
| | TOTAL CONTINGENCY | | | | |
| | TOTAL UEFB | | | | |
| | T O T A L F U N D 175 E X P E N S E S | 118,838 | 127,692 | 127,692 | 127,692 |
| | GRAND TOTAL REVENUES | 22,193,031 | 16,805,597 | 16,825,597 | 16,830,597 |
| | GR TOTAL PERSONAL SERVICES | 6,255,679 | 6,149,388 | 6,152,388 | 6,152,388 |
| | GR TOTAL MATERIALS & SERVICES | 8,325,241 | 6,214,415 | 6,331,415 | 6,336,415 |
| | GR TOTAL CAPITAL OUTLAY | 1,676,816 | 384,004 | 384,004 | 404,004 |
| | GR TOTAL DEBT SERVICE | 8,340 | 8,340 | 8,340 | 8,340 |
| | GR TOTAL TRANSFERS | 1,706,793 | 289,725 | 309,725 | 309,725 |
| | GR TOTAL CONTINGENCY | 641,401 | 687,813 | 687,813 | 687,813 |
| | GR TOTAL UEFB | 3,578,761 | 3,071,912 | 2,951,912 | 2,931,912 |
| | GRAND TOTAL EXPENSES | 22,193,031 | 16,805,597 | 16,825,597 | 16,830,597 |
| | MATERIALS & SERVICES | | | | |
| | 62,287 | 91,660 | | | |
| | 13,440 | 3,603 | | | |
| | 15,222 | 12,140 | | | |
| | 28,500 | 28,500 | | | |
| | 28,662 | 44,243 | | | |
| | 18,080,151 | 17,920,705 | | | |
| | 4,913,429 | 5,428,278 | | | |
| | 4,448,628 | 4,408,998 | | | |
| | 823,984 | 598,481 | | | |
| | 407,944 | 8,340 | | | |
| | 547,986 | 314,893 | | | |
| | 11,141,971 | 10,758,990 | | | |