

City of Baker City 2014-2015 Adopted Budget

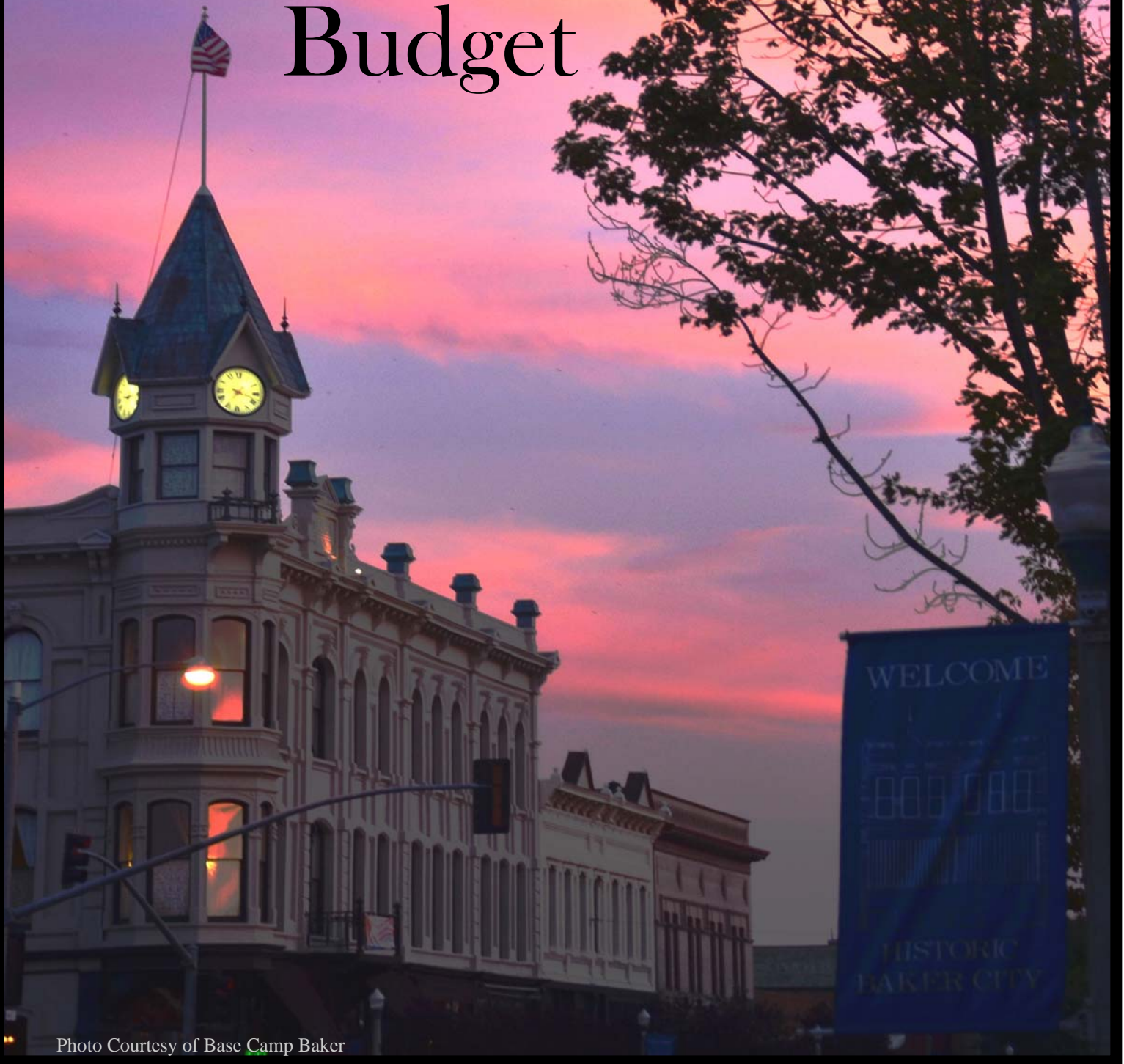


Photo Courtesy of Base Camp Baker

RESOLUTION NO. 3729

RESOLUTION OF BAKER CITY, OREGON, ADOPTING THE ANNUAL BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE FISCAL YEAR 2014-2015.

1. **BE IT RESOLVED** that the City Council of the City of Baker City hereby adopts the budget for the fiscal year 2014-2015 in the total of \$15,729,349 (\$19,771,982 with the funds' unappropriated ending fund balances). This budget is now on file at City Hall, 1655 First Street, Baker City, Oregon.

2. **BE IT FURTHER RESOLVED** that the City Council of the City of Baker City hereby imposes the following ad valorem property taxes for tax year 2014-15 upon the assessed value of all taxable property within the City provided for in the adopted budget at the rate of \$6.3314 per \$1,000 of assessed value for permanent rate tax; and that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	General Government Limit
General Fund	\$4.9949
State Tax Street Fund	1.1695
Samo Swim Fund	0.1670
Total Levy	\$6.3314

3. **BE IT FURTHER RESOLVED** that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated:

GENERAL FUND (101)	
Administrative Services	\$ 1,134,407
Police Department	1,750,159
Fire Department	1,577,328
Cemetery Department	186,448
Park Department	104,669
Airport Department	68,679
Planning Department	63,000
Hydro Electric Plant Department	3,170
Community Development Department	31,000
Transfers	192,132
Contingency	75,000
Total General Fund	\$ 5,185,992

STATE TAX STREET FUND (102)

Streets Maintenance Department	\$ 725,037
Storm Water Maintenance Department	176,744
Streets Preventative Maintenance Department	469,165
Street Lighting Department	76,509
Snow and Ice Control Department	83,811
Street Construction Department	7,607
Contingency	<u>100,000</u>
Total State Tax Street Fund	<u>\$ 1,638,873</u>

WATER UTILITY FUND (104)

Water Utility Maintenance Department	\$ 1,393,818
Water Utility Construction Department	2,931,632
Transfers	20,000
Contingency	<u>200,000</u>
Total Water Utility Fund	<u>\$ 4,545,450</u>

WASTEWATER UTILITY FUND (105)

Wastewater Maintenance Department	\$ 966,590
Wastewater Construction Department	304,572
Contingency	<u>100,000</u>
Total Wastewater Utility Fund	<u>\$ 1,371,162</u>

CENTRAL STORES FUND (107)

Materials & Services	\$ 157,600
Contingency	<u>50,000</u>
Total Central Stores Fund	<u>\$ 207,600</u>

EQUIPMENT & VEHICLE FUND (108)

Personnel Services	\$ 246,305
Materials & Services	190,900
Transfers	242,378
Contingency	<u>200,000</u>
Total Equipment and Vehicle Fund	<u>\$ 879,583</u>

LID FUND (110)

Materials and Services	\$ 300
Transfers	<u>76,277</u>
Total LID Fund	<u>\$ 76,577</u>

FIRE EQUIPMENT RESERVE FUND (112)

Materials and Services	\$ 1,000
Capital Outlay	584,800
Contingency	<u>14,560</u>
Total Fire Equipment Reserve Fund	\$ <u>600,360</u>

MOUNT HOPE TRUST FUND (114)

Transfers	\$ <u>3,200</u>
Total Mt. Hope Trust Fund	\$ <u>3,200</u>

SAMO SWIM CENTER MAINTENANCE FUND (115)

Personnel Services	\$ 12,000
Materials and Services	109,764
Contingency	<u>70</u>
Total Samo Swim Center Maintenance Fund	\$ <u>121,834</u>

JOHN SCHMITZ TRUST FUND (116)

Transfers	\$ <u>2,000</u>
Total John Schmitz Trust Fund	\$ <u>2,000</u>

GOLF COURSE OPERATION FUND (123)

Personnel Services	\$ 2,000
Material & Services	16,739
Transfers	20,000
Contingency	<u>2,261</u>
Total Golf Course Operation Fund	\$ <u>41,000</u>

BUILDING INSPECTION FUND (127)

Personnel Services	\$ 164,333
Materials and Services	124,084
Contingency	<u>20,000</u>
Total Building Inspection Fund	\$ <u>308,417</u>

TREE CITY FUND (129)

Personnel Services	\$ 4,000
Materials and Services	<u>4,750</u>
Total Tree City Fund	\$ <u>8,750</u>

SIDEWALK UTILITY FUND (130)

Sidewalk Utility Grants Department	\$ 40,865
Sidewalk Utility Projects Department	47,000
Contingency	<u>20,000</u>
Total Sidewalk Utility Fund	<u>\$ 107,865</u>

ANTHONY SILVERS STREET TREE TRUST FUND (131)

Materials and Services	\$ 6,300
Total Anthony Silvers Street Tree Trust Fund	<u>\$ 6,300</u>

RECLAIMED WATER USE FUND (132)

Materials and Services	\$ 5,491
Capital Outlay	80,000
Contingency	<u>90,000</u>
Total Reclaimed Water Use Fund	<u>\$ 175,491</u>

RESORT UTILITY UNDERGROUND FUND (133)

Transfers	\$ 13,597
Total Resort Utility Underground Fund	<u>\$ 13,597</u>

GOLF COURSE CAPITAL PROJECTS FUND (135)

Capital Outlay	\$ 214,378
Transfers	<u>83,758</u>
Total Golf Course Capital Projects Fund	<u>\$ 298,136</u>

STATE AND FEDERAL GRANTS FUND

Playground Improvement Department	\$ 13,500
Comm. Dev. Block Grant Department	5,000
Skateboard Park Department	4,170
Resort Street Project Department	31,050
LAMP III Pathway/Park Department	37,722
Small Miscellaneous Grants Department	26,617
Transfers	10,750
Contingency	<u>8,353</u>
Total State and Federal Grants Fund	<u>\$ 137,162</u>

Total Appropriations, All Funds	\$15,729,349
Total Unappropriated, All Funds	<u>4,042,633</u>
TOTAL ADOPTED BUDGET	<u>\$19,771,982</u>

PASSED by the City Council of the City of Baker City, Oregon this 24th day of June, 2014.

SIGNED by the Mayor of the City of Baker City, Oregon this 24th day of June, 2014.

SIGNED:



Mayor

ATTEST:



City Recorder

Ayes:	<u>6</u>	(Bulton, Coles, Mosier, Dorrah, Downing, Johnson)
Nays:	<u>1</u>	(Langrell)
Absent:	___	
Abstain:	___	

BUDGET INFORMATION

- BUDGET MESSAGE

- SUPPLEMENTAL
INFORMATION



City of Baker City, Oregon

P.O. Box 650
Baker City, OR 97814-0650
541-523-6541 Voice/TDD
541-524-2049 FAX

May 9, 2014

Mayor Langrell, City Councilors and Members of the Budget Committee

Re: 2014-2015 Budget

Dear Members of the City Council and Budget Committee:

We present to you the 2014-2015 proposed budget for the City of Baker City. The proposed budget contains estimates of revenues and expenditures that were prepared by City staff in good faith. This requires that staff budget revenues conservatively and expenditures with enough flexibility to adjust for normal fluctuations in costs. Unforeseeable costs may be transferred from contingency and appropriated during the year with a budget resolution passed by City Council whereas foreseeable fluctuations in costs must be included in the adopted budget. This proposed budget once adopted will provide a legal spending limit and therefore will direct the level and type of services the City can provide.

Each year during the delivery of the City's annual financial report the City Council is advised of how the City's funds ended up compared to budget. For the year ending June 30, 2013, as discussed on page 12 of the City's audited financial report the difference between the budgeted ending balance including contingency and the City's actual balance carried forward in the General Fund was \$422,419 more than anticipated. For the year ending June 30, 2012 the actual balance carried forward in the General Fund was \$370,231 more than anticipated. As demonstrated in the past, our goal as City staff is to end the year in a better position than shown in this budget.

The following are key highlights from the proposed budget:

Personnel Services

A goal of Council and City staff has been to increase fire personnel to reduce overtime and allow the Fire Chief to move away from shift work so that he can focus on his Fire Chief duties. I am pleased that we were able to accomplish this goal in the 2014-15 budget by adding one full-time firefighter position. We were able to accomplish this with savings from moving a certified police officer to a civilian code enforcement position, with savings from a budgeted reduction in overtime and with savings from moving to a high deductible health savings plan.

A cost comparison for family and married health insurance plans by group is below:

Description	Current High Deductible Health Savings Plan- Employer Portion	H.S.A. Contribution per Month	Total	Previous Health Insurance Police-Pacific Source; Fire-CIS Copay A; BCEA-CIS I-C; Non-Union Copay A-Employer Portion	Difference per Month	Annual Savings
Patrol Officer-Family	\$ 1,011	\$ 250	\$ 1,261	\$ 1,600	\$ (339)	\$ (4,068)
Patrol Officer-Married	735	250	985	1,290	(305)	(3,660)
Firefighter-Family*	1,011	250	1,261	1,335	(74)	(888)
Firefighter-Married	735	250	985	994	(9)	(108)
BCEA-Family	1,011	250	1,261	1,511	(250)	(3,000)
BCEA-Married	735	250	985	1,125	(140)	(1,680)
Non-Union-Family	1,011	250	1,261	1,335	(74)	(888)
Non-Union-Married	735	250	985	994	(9)	(108)

*Two firefighters were still on the I-C Plan see BCEA Family for savings comparison.

The total cost savings by department can be seen by comparing the health insurance line 5-10-0118.

There have been no increases to PERS rates. PERS rates were set in 2013 for two years. Continued efforts are being made through legislature to reduce these rates. The rates are as follows:

Tier 1/Tier 2	16.16%
OPSRP General Service	10.74%
OPSRP Police & Fire	13.47%
PERS Pickup All Employees	6.00%

COLA increases for 2014-15 are as follows:

Fire Union	1.5%
Police Union	1.5%
BCEA Union	1.0%
Non-Union	1.5 to 2.0%

General Fund Summary

In the 2013-14 fiscal year the City used an interfund loan from the Equipment and Vehicle Fund to reduce the impact of paying off a note payable from the airport with a 5.46% interest rate. Debt payments are considered operating so that interfund loan must be budgeted to be repaid in the 2014-15 budget including interest at the pool rate of 0.54%. This year staff is proposing we finance \$33,000 of our capital projects (ADA entrance \$12,250 with labor, City Hall windows \$12,000 and a portion of the \$12,500 of cemetery repairs) again using an interfund loan with the Equipment and Vehicle Fund that will be repaid over five year (state law allows a maximum payback of ten years).

The General Fund reserves in the 2014-15 proposed budget have been increased as follows:

Contingency	\$ 75,000
Unappropriated Ending Fund Balance	<u>902,593</u>
Total	<u>\$ 977,593</u>

Revenue estimates are outlined as follows:

Property Taxes – 1% increase in Assessed Value (estimate from Baker County Tax Assessor) offset in part by an estimated increase in Measure 5 compression.

State Revenue Sharing - 4% increase (estimate from League of Oregon Cities) but total was reduced due to projected actual being lower than anticipated in the 2013-14 budget.

Franchises – OTEC and Cascade Gas are estimated to increase; Century Link and Charter are estimated to decrease; and Baker Sanitary is estimated to stay the same.

In Lieu of Franchise Fees – Increase estimated from 1.6% increase to water and wastewater fees for 2014-15 as approved by Council.

Ambulance Revenue – Increase is based on actual revenue estimated to be collected in 2013-14. Also a 1.6% increase to ambulance rates was approved by Council for 2014-15.

Admin Indirect Fee – The percentage has been reduced from 8.3% to 7.7% and the Resort Street project was completed last year. We have estimated a \$90,000 decrease in indirect fees for 2014-15.

School Resource Officer Reimbursement – No change.

CLG Grant - \$12,000 for City Hall windows (50% match) has been awarded.

Leo Adler Grant - \$12,500 for the repair of the Veteran's Section of the cemetery (50% match) has been awarded.

General Fund Materials and Services

Insurance costs will raise due to City County Insurance Service's continued increase in claims especially labor related claims. They have anticipated liability rates could increase as much as 26%; auto physical damage 15%; and overall property coverage by 2%. In addition costs for some contracted services have increased due to cost of living adjustments allowed by contracts. The City continues to find places to reduce costs including new Xerox leases and a continued savings on telephone. Legal costs are estimated to increase due to litigation.

Water Fund

The following chart depicts the water capital plan approved by City Council on April 8, 2014.

**CITY OF BAKER CITY
2014-2015
3 YEAR WATER CAPITAL PLAN
Projects to be completed by 6/30/2015**

ITEM	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	OBJECTIVE
1	Mountain Line Replacement Station	1500	Lineal Feet	\$35.00	\$52,500	Begin construction of 20" dia. PVC pipe. Materials bought in spring 2009 (labor and equipment only).
2	Mountain Line Environmental Assessment	1	Lump Sum	\$25,000	\$25,000	Environmental assessment of the mountain line replacement project as required by Forest Service.
3	Replace Hydrants	3	Each	\$3,500	\$10,500	Replace hydrants as needed.
4	Reservoir Hoist	1	Lump Sum	\$17,100	\$17,100	Replace hoist assembly for generator and pelton wheel removal.
5	Water Line Extensions	Varies	Lineal Feet	Varies	\$5,000	Misc. water line extensions.
6	Broadway (2 nd St. to 9 th St.) Water Valve Replacement	1	Each	\$7,500	\$7,500	Replace broken non-functioning water valves.
7	Water Facility Plan	N/A	Lump Sum	\$40,000	\$40,000	Update water facility plan as required.
8	Reservoir UV Treatment Plant	N/A	Lump Sum	\$100,000	\$100,000	Construction management and engineering services.
9	Reservoir UV Treatment Plant	N/A	Lump Sum	\$2,250,000	\$2,250,000	Materials and construction of UV plant, including equipment and delivery, to be completed in fall of 2014.
SUBTOTAL					\$ 2,507,600.00	
ENGINEERING					250,760.00	
ADMINISTRATIVE CHARGE					76,555.20	
TOTAL ESTIMATED COST					\$ 2,834,915.20	

These projects have been budgeted. Ending cash (UEFB and contingency, if unspent) for the Water Fund is budgeted at \$763,492 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 on April 8, 2014.

**City of Baker City
Wastewater Capital Plan
Estimate of Cost
2014-15**

ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	OBJECTIVE
1	Various Locations	Varies	Lineal Feet	Varies	\$130,000.00	Install CIPP (Cured In Place Pipe) lining to prevent leakage & improve structural flow characteristics of deteriorating sewage lines.
2	Estes Street – Mid Block	1	Lump Sum	\$7,500.00	\$7,500.00	Replace/realign 30' of existing mainline that has settled and sagged.
3	Nevada Street and David Eccles Rd. – Manhole Reconstruction	1	Each	\$3,500.00	\$3,500.00	Reconstruct existing leaking manhole to eliminate infiltration.
4	Lagoon Phone System	1	Lump Sum	\$8,000.00	\$8,000.00	Upgrade and replace the lagoon phone and alarm system
5	Engineering Support and Water Quality Testing	N/A	Lump Sum	\$20,000.00	\$20,000.00	Engineering support and water quality testing for effluent disposal options.
SUBTOTAL					\$ 169,000.00	
ENGINEERING					16,900.00	
ADMINISTRATIVE CHARGE					15,429.70	
TOTAL ESTIMATED COST					\$ 201,329.70	

These projects have been budgeted. Ending cash (UEFB and contingency, if unspent) for the Wastewater Fund is budgeted at \$683,296 for future work on the wastewater system.

Street Fund

The following chart depicts the storm water capital plan approved on April 8, 2014.

**City of Baker City
Storm Water Capital Plan
Estimate of Cost
2014-15**

ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	OBJECTIVE
1	Underground Injection Wells	1	Lump Sum	\$10,000	\$10,000.00	Eliminate underground injection storm water wells.
2	Broadway Avenue – 3 rd Street to 5 th Street	655	Lineal Feet	\$52.00	\$34,060.00	Install Cured In Place Pipe lining to prevent leakage & improve structural & flow characteristics of deteriorating storm lines.
3	Pear Street and Auburn Street	1	Lump Sum	\$7,400.00	\$7,400.00	Construct 4'x8'x5' concrete sediment vault for excess runoff from adjacent property.
4	9 th Street – “D” Street to “E” Street	281	Lineal Feet	\$27.00	\$7,587.00	Install Cured In Place Pipe lining to prevent leakage & improve structural & flow characteristics of deteriorating storm lines.
SUBTOTAL					\$ 59,047.00	
ENGINEERING					5,904.70	
ADMINISTRATIVE CHARGE					5,390.99	
TOTAL ESTIMATED COST					\$ 70,342.69	

The following chart depicts the street pavement management plan approved by Council on April 8, 2014.

RECOMMENDED TREATMENT				
	MILEAGE	SQUARE YARDS	ESTIMATED COST PER SQUARE YARD	TOTAL COST
Chip Seal				
Application to City Streets		76,170	\$3.36	\$ 255,931
Preparing Street Prior to Application		76,170	\$1.14	\$ 86,834
Chip Seal Subtotal				\$ 342,765
Fog Seal				
Application to City Streets		8,569	\$0.30	\$ 2,571
Fog Seal Subtotal				\$ 2,571
ENGINEERING (10%)				\$ 34,533
ADMINISTRATION (8.3%)				31,529
CONTINGENCY (10%)				41,140
2014 Preventative Maintenance Total Estimated Cost				\$ 452,538

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 \$330,367 for future work on the City's street system.

Equipment and Vehicle Fund

Funds are collected to pay for repairs, fuel, maintenance and replacement of equipment from other public works funds. During the 2013-14 fiscal year the City's contractor for the golf course terminated the contract early. The contractor owned the majority of the equipment at the golf course so the City is replacing the equipment which will be leased by the new contractor Tiedemann Consulting, LLC. A portion of the equipment was purchased by the Equipment & Vehicle Fund and the remainder is being leased by the City until 2014-15 when it will purchase the equipment. A new Golf Course Equipment Fund was created in the 2014-15 proposed budget and all equipment will be owned by this new fund. The Equipment and Vehicle Fund will provide a interfund loan transfer to the new fund to provide cash to purchase the equipment. The interfund loan will be repaid over seven years with lease payments from Tiedemann Consulting, LLC.

In the proposed 2014-15 budget is a transfer to the General Fund for \$33,000 to fund General Fund projects over a five year period.

Central Stores Fund

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

Samo Swim Center Fund

Samo Swim Center utilities and maintenance are funded with a 2.64% share of City property taxes collected. The City and the YMCA have been working well together to share the costs of operating the swimming pool. The proposed 2014-15 budget includes a \$25,000 grant match that can be used to help fund the heating and dehumidification system.

Golf Course Fund

The City's contract with Seven Iron, LLC was terminated early and a new contract has been entered into with Tiedemann Consulting, LLC. This contract is for the period of January 1, 2014 to December 30, 2016. The 2014 lease fee is \$1.00. The lease fee for 2015 and 2016 will be \$1.00 plus an amount to be determined by the golf board. Staff is proposing a \$41,000 transfer from the General Fund to the Golf Course Fund to pay for insurance, repairs and other anticipated costs including a \$20,000 loan payment to the Mt. Hope Trust Fund.

Building Inspections Fund

The Building Inspection Department provides all the building inspections for Baker City and Baker County. Due to a slow economy the Building Inspection Fund has been using its reserves. In order to slow down the use of its reserves while still maintaining the highest level of service possible the 2014-15 budget reflects 1 fte Building Official, 0.625 fte Permit Technician and 120 hours for a part-time inspector.

Resort Street Underground Utility Fund

Construction was completed in 2013-14 and the remaining \$13,597 balance in the fund is proposed to be transferred to the LID Fund to pay down the Silver's Trust Fund interfund loan in the proposed budget.

Golf Course Equipment Fund

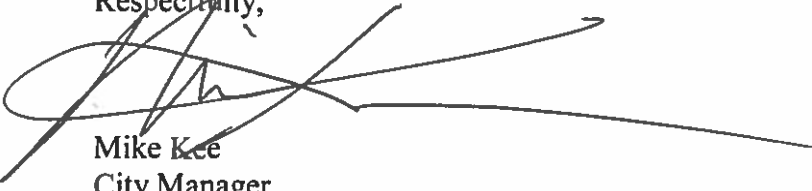
This is a new fund that will be created to account for the purchase of golf course equipment. The Equipment and Vehicle Fund has a proposed interfund loan transfer to this fund of \$242,378 to provide cash for the equipment purchases. This interfund loan will be repaid over seven years with lease payments from Tiedemann Consulting, LLC. This fund will also account for payments from Tiedemann Consulting, LLC which based on the contract will be paid to the City in the event that golf course revenues are earned in excess of golf course expenses. These "net operating income" payments must be used only for capital projects at the golf course.

State and Federal Grants Fund - Resort Street

This Department of the State and Federal Grants Fund includes the cost of construction of Resort Street from Auburn to Campbell Street. The majority of this project was completed in 2013-14. The amount included in the proposed 2014-15 budget reflects the retainage (and the administrative fee on the retainage) that will be paid to the contractor after the street is fog sealed, stripped and other agreed upon work is completed. Staff anticipates that this work will be completed by August 2014. This project is funded entirely by a transportation bill.

City staff will be available for the next week to answer any questions you may have. We encourage you to meet with us anytime in order to get a better understanding of this budget document.

Respectfully,

A large, stylized handwritten signature in black ink, appearing to read 'Mike Kee', is written over the word 'Respectfully,' and extends across the page.

Mike Kee
City Manager

GENERAL LINE ITEM DEFINITIONS

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

Revenue (the "3-10" 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.

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 1% over 2013-14.

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

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

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

Position	Union	Base	FICA	PERS	Workers' Comp	H/D/V/L* Insurance	Total Cost
PW Director	Non-Union	\$ 77,565	\$ 5,934	\$ 17,188	\$ 1,466	\$ 16,359	\$ 118,512
City Eng/Project Mgr	Non-Union	62,167	4,756	10,407	1,175	16,359	94,864
PW Supervisor	Non-Union	60,366	4,618	13,377	2,433	11,974	92,768
PW Supervisor	Non-Union	59,205	4,529	13,120	1,119	16,359	94,332
PW Supervisor	Non-Union	60,366	4,618	13,377	1,141	11,974	91,476
PW Laborer – 0.2 FTE	Non-Union	10,716	820	-	431	4,725	16,692
Equip Operator II	BCEA	54,520	4,171	12,082	4,220	16,370	91,363
Spec I Water Service	BCEA	43,103	3,297	7,215	1,497	5,894	61,006
Spec II Water Service	BCEA	49,874	3,815	11,052	1,731	10,727	77,199
Spec II Water Plant	BCEA	54,520	4,171	12,082	1,892	5,894	78,559
Spec II Elec Maintenance	BCEA	50,861	3,891	11,271	3,937	5,894	75,854
Spec II WW Plant	BCEA	50,861	3,891	11,271	2,050	14,458	82,531
Spec II WW Collection	BCEA	50,861	3,891	11,271	2,050	11,985	80,058
Wastewater Specialist	BCEA	47,587	3,640	7,966	3,683	11,985	74,861
Equip Operator I	BCEA	48,019	3,673	10,641	1,667	14,458	78,458
Equip Operator I	BCEA	48,018	3,673	8,038	1,666	16,370	77,765
Utility Worker II	BCEA	45,683	3,495	10,123	1,585	11,985	72,871
Utility Worker II	BCEA	45,683	3,495	10,123	1,841	11,985	73,127
Utility Wrker II -0.25 FTE	BCEA	11,190	856	1,873	439	2,996	17,354
Engineering Tech III	BCEA	54,673	4,183	9,152	1,033	14,458	83,499
Engineering Tech III	BCEA	56,300	4,307	12,476	1,064	16,370	90,517
Engineering Tech I	BCEA	48,419	3,704	10,730	915	10,727	74,495
Spec I Inventory	BCEA	48,018	3,673	10,641	1,882	16,370	80,584
		\$1,138,575	\$ 87,101	\$ 235,476	\$ 40,917	\$ 276,676	\$ 1,778,745

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

GENERAL LINE ITEM DEFINITIONS

Fund	Department	Account	2014-15 Amount
101	101	5100112/15/16/17	\$ 15,838
101	102	5100137/15/16/17	6,687
101	103	5100112/15/16/17	4,114
101	104	5100101	19,000
101	105	5100101	17,064
101	106	5100101	6,500
101	109	5100112	3,000
101	111	5100101	1,500
101	114	5100101	12,000
102	201	5100101	382,963
102	202	5100101	63,473
102	203	5100101	157,342
102	204	5100101	8,975
102	205	5100101	35,515
102	209	5100101	2,315
104	401	5100101	705,021
104	402	5100101	148,888
105	501	5100101	482,067
105	502	5100101	66,244
115	151	5100101	12,000
123	112	5100101	2,000
127	110	5100113/15/16/17	659
130	130	5100112	5,513
			\$ 2,158,678

The following employer costs are itemized in the budget:

- ◆ **5-10-0115 Social Security** - The rate for all City employees is 7.65% of gross wages. If an employee pays a portion of their health/dental insurance premium, that payment is deducted from the salary paid before social security taxes are calculated.
- ◆ **5-10-0116 Public Employees Retirement System** - For many employees, the rate is budgeted at 22.16% of gross pay (6% employee pick-up and 16.16% employer contribution). The City has twenty-four employees who are members of the OPSRP system and that rate is budgeted at 16.74% for General Service (6% employee pick-up and 10.74% employer contribution) and 19.47% for Police and Fire (6% employee pick-up and 13.47% employer contribution).
- ◆ **5-10-0117 Workers' Compensation Insurance** - Depending on the job position, the City's costs ranges between \$0.21 to \$7.74 per \$100 of payroll.

GENERAL LINE ITEM DEFINITIONS

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

Materials & Services (the “5-20” series numbers)

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LINE ITEM DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

5-20-0244 Postage includes freight and mailings.

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

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

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

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

GENERAL LINE ITEM DEFINITIONS

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

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

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

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

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

5-20-0262 Community Policing Costs to track the City’s community policing expenses such as crime prevention supplies, DARE, Halloween and the costs of the police reserve program.

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

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

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

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

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

5-20-0270 Administrative Indirect Expenses is the cost for the City’s administrative services (general, financial, budget, legal and human resource management support.) The rate is recalculated every year using a method dictated by the federal government when applying indirect on federal grants. Although we have minimal federal grants, the method is still a good one that makes sense and is easy to apply. The calculation is made by determining both the administrative and the direct service costs (materials and services and personnel services only) for the last complete fiscal year (in this case 2012-13.) Personnel services and materials/services are used only because these costs reflect the most administrative effort. The costs of administrative functions are divided by the costs of all the direct service functions to come up with a rate of administration. On the next page is the City’s calculation of the 2014-15 rate.

GENERAL LINE ITEM DEFINITIONS

CALCULATION OF INDIRECT RATE FOR 2014-15 BUDGET PROCESS

Administration Functions

Funds/Departments		Total Personnel Services & M/S 2012-13 Expenditures
Administration	101-101	\$ 1,080,320
Less: Dispatch Contract		(282,000)
Less: HBC Pass Thru		(38,719)
Less: City Projects		(18,304)
Total Administrative Costs		\$ 741,297

Administration Recipients

Funds/Departments		2012-13 Expenditures	Low Effort Items Subtracted	Net
Police	101-102	\$ 1,695,518	\$ 32,416	\$ 1,663,102
Fire	101-103	1,405,665	-	1,405,665
Cemetery	101-104	143,854	113,064	30,790
Parks	101-105	82,479	55,396	27,083
Airport	101-106	51,792	30,840	20,952
Planning	101-109	61,063	-	61,063
Hydro Plant	101-111	19,305	-	19,305
Economic Development	101-114	59,003	-	59,003
Street Fund - All Dept	102	1,173,357	217,465	955,892
Water Fund - All Dept	104	1,790,853	140,298	1,650,555
Wastewater Fund - All Dept	105	997,825	6,212	991,613
Central Stores	107-701	127,249	127,249	-
Equip and Vehicle	108-801	394,396	394,396	-
LID Fund	110-901	325,975	325,955	20
Fire Equipment Reserve Fund	112-121	163,723	163,723	-
Samo Swim	115-151	78,802	-	78,802
Insurance Reserve Fund	122-122	11,378	11,378	-
Golf Course	123-231	44,087	44,087	-
Building Dept	127-110	290,229	-	290,229
Tree City Fund	129-129	756	-	756
Sidewalk Utility Fund	130-130	44,618	16,275	28,343
A. Silvers Street Tree Fund	131-903	294,881	294,881	-
Reclaimed Water Use Fund	132-132	32,028	26,561	5,467
Resort Utility Underground	133-133	344,749	344,749	-
Grant Fund - FAA	162-621	869,081	-	869,081
CDBG	166-661	4,262	-	4,262
Skateboard Park	171-695	-	-	-
Resort Street Project	173-173	1,416,955	-	1,416,955
LAMP III	174-174	10,341	-	10,341
Small Misc Grants	175	63,549	21,000	42,549
Total		\$ 11,997,773	\$ 2,365,945	\$ 9,631,828

Admin as a % of the Total

7.7%

GENERAL LINE ITEM DEFINITIONS

The 7.7% administrative fee is then applied to other funds to compensate the General Fund for administrative efforts provided. The charge allows each fund to account for an appropriate cost for administration. This is especially important in the City's enterprise funds (Water, Wastewater, Building Inspections and Golf Course Operations) where the fees for services must cover all the costs of operations including administration.

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

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

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

Capital Outlay (the 5-40 series numbers)

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

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

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

Transfers (the "5-60" series numbers)

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

Contingency (the "5-70" numbers)

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

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

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

Interfund Loans in the 2014-15 Budget

Fund Borrowing	101 - General Fund	123 - Golf Fund	135 - Golf Course Equipment	110 - LID Fund	110 - LID Fund
Fund Borrowed from	108-Equipment & Vehicle Fund	114-Mt Hope Trust Fund	108-Equipment & Vehicle Fund	108-Equipment & Vehicle Fund	131 - A. Silvers Street Tree Trust Fund
Purpose	Airport Debt Payoff	Refinance Back Nine & GF	Golf Course Equipment	Elm St LID	Resort Street Underground Utility LID
Capital or Operating Loan*	Operating Loan	Capital	Capital	Capital	Capital
Original Amount	\$36,256	\$257,279	\$242,378	\$238,171	\$294,881
Year of Loan	13-14	08-09	14-15	05-06	12-13
Year(s) for Repayment	1 Year	10 Years	7 Years	10 Years	10 Years
Interest Amount	Pool Rate	Pool Rate	Pool Rate	Use Regular LID System	Use Regular LID System
Loan Payment		\$20,000 - Annually	Equal to Contract Lease Payments	Use Regular LID System	Use Regular LID System
Amount Budgeted	\$36,452	\$20,000	\$41,758	\$15,000	\$61,277
Paying Fund	101 - General Fund	123 - Golf Fund	135 - Golf Course Equipment	110 - LID Fund	110 - LID Fund
Receiving Fund	108 - Equipment & Vehicle Fund	114-Mt Hope Trust Fund	108 - Equipment & Vehicle Fund	108-Equipment & Vehicle Fund	131 - A. Silvers Street Tree Trust Fund
Receiving Fund for LID Payments				110 - LID Fund	110 - LID Fund

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

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

City of Baker City					
2014-15 Budget					
Schedule of Interfund Transfers					
Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation
Equipment & Vehicle Revenue and Expenditures:					
(Expenditure line 5-20-0224)					
101-General Fund	104-Cemetery			570	Equipment and Vehicle usage charge.
101-General Fund	105-Park			1,474	" "
101-General Fund	106-Airport			1,184	" "
102-Street Fund	201-Streets Maintenance			174,145	" "
102-Street Fund	202-Storm Water Maintenance			19,740	" "
102-Street Fund	203-Preventative Maintenance			58,083	" "
102-Street Fund	204-Street Lighting			2,394	" "
102-Street Fund	205-Snow & Ice Control			35,805	" "
102-Street Fund	209-Street Construction			737	" "
104-Water Fund	401-Water Maintenance			70,464	" "
104-Water Fund	402-Water Construction			34,065	" "
105-Wastewater Fund	501-Wastewater Maintenance			94,021	" "
105-Wastewater Fund	502-Wastewater Construction			19,922	" "
115-Samo Swim Fund	151-Samo Swim			2,141	" "
123-Golf Course Operations	231-Golf Course Maint			1,000	" "
173-Resort Street Project	173-Resort Street Project			-	" "
				515,745	
		108-Equipment & Vehicle Rental	100-Revenue	515,745	Amount budgeted on line for account 3-10-0303
Indirect:					
(Expenditure line 5-20-0270)					
102-Street Fund	201-Streets Maintenance			50,332	7.7% of direct personnel services and materials & supplies expenditures.
102-Street Fund	202-Storm Water Maintenance			12,636	" "
102-Street Fund	203-Preventative Maintenance			33,543	" "
102-Street Fund	204-Street Lighting			5,291	" "
102-Street Fund	205-Snow & Ice Control			5,992	" "
102-Street Fund	209-Street Construction			544	" "
104-Water Fund	401-Water Maintenance			89,728	" "
104-Water Fund	402-Water Construction			100,497	" "
105-Wastewater Fund	501-Wastewater Maintenance			64,590	" "
105-Wastewater Fund	502-Wastewater Construction			21,775	" "
127-Building Inspections	110-Building Inspections			20,333	" "
130-Sidewalk Utility Fee	130-Sidewalk Utility Grants			2,922	" "
132-Reclaimed Water Use Fund	132-Reclaimed Water Use			-	" "
173-Resort Street Project	173-Resort Street Project			1,050	" "
				409,233	
Actual Revenue Budgeted:		101-General Fund	100-Revenue	360,000	Amount budgeted for account 3-10-7001 less reserve \$49,233 account 3-10-7002.
Stores Material:					
(Expenditure line 5-20-0247)					
101-General Fund	104-Cemetery			500	Purchase of inventory from Central Stores.
101-General Fund	105-Park			1,000	" "
102-Street Fund	201-Streets Maintenance			20,000	" "
102-Street Fund	202-Storm Water Maintenance			2,500	" "
102-Street Fund	203-Preventative Maintenance			35,000	" "

City of Baker City					
2014-15 Budget					
Schedule of Interfund Transfers					
Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation
Stores Material (Continued):					
(Expenditure line 5-20-0247)					
102-Street Fund	204-Street Lighting			4,500	" "
102-Street Fund	205-Snow & Ice Control			2,500	" "
102-Street Fund	209-Street Construction			1,500	" "
104-Water Fund	401-Water Maintenance			24,000	" "
104-Water Fund	402-Water Construction			10,000	" "
105-Wastewater Fund	501-Wastewater Maintenance			8,000	" "
105-Wastewater Fund	502-Wastewater Construction			14,000	" "
123-Golf Course Operations	231-Golf Course Operations			500	" "
130-Sidewalk Utility Fund	130-Sidewalk Utility Grants			3,500	" "
129-Tree City Fund	129-Tree City Fund			100	" "
				127,600	
Actual Revenue Budgeted:		107-Central Stores	100-Revenue	127,600	
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	109,881	5% of anticipated revenue amount of \$2,197,629
105-Wastewater Fund	501-Wastewater Maintenance	101-General Fund	100-Revenue	54,113	5% of anticipated revenue amount of \$1,082,257
132-Reclaimed Water Use Fund	132-Reclaimed Water Use	101-General Fund	100-Revenue	5,491	5% of anticipated revenue amount of \$109,825
			Total Budgeted	169,485	
Cash Transfers:					
(Expenditure line that begin with 5-60)					
101-General Fund	101-Administration	112-Fire Equip Reserve	100-Revenue	20,000	Transfer to Fire Equipment Reserve Fund.
101-General Fund	101-Administration	123-Golf Course Fund	100-Revenue	41,000	Transfer for operating cash.
101-General Fund	101-Administration	115-Samo Swim Fund	100-Revenue	10,000	Transfer for grant match.
101-General Fund	101-Administration	162-FAA Match	100-Revenue	7,500	Transfer for FAA grant match.
101-General Fund	101-Administration	110-LID Fund	100-Revenue	980	Transfer for the City's assessment for Resort underground utilities.
101-General Fund	101-Administration	129-Tree City Fund	100-Revenue	4,000	Transfer for labor.
101-General Fund	101-Administration	134-Playground Improv	100-Revenue	9,000	Transfer for park improvements.
101-General Fund	101-Administration	174-LAMP	100-Revenue	36,200	Transfer for land acquisition.
101-General Fund	101-Administration	135-Golf Course Cap Proj	100-Revenue	7,000	Transfer for equipment purchase.
101-General Fund	101-Administration	116-John Schmitz Trust	100-Revenue	20,000	Transfer to repay prior 2009-10 transfer to General Fund.
104-Water Fund	401-Water Maintenance	107-Central Stores	100-Revenue	20,000	Transfer for operating cash.
114-Mt Hope Trust	141-Mt Hope Trust	101-General Fund	100-Revenue	3,200	Transfer to pay for cemetery operations.
116-Schmitz Trust	161-J Schmitz Memorial Trust	101-General Fund	100-Revenue	2,000	Transfer to pay for cemetery operations.
133-Resort St Underground Utilities	133-Resort St. Underground	110-LID Fund	100-Revenue	13,597	Transfer residual to pay down Silver's Trust Fund loan.
135-Golf Course Equipment	135-Golf Course Equipment	108-Equipment & Vehicle	100-Revenue	42,000	Transfer to pay for golf course equipment.
175-State and Federal Grants Fund	723-Tree Removal & Replace	129-Tree City Fund	100-Revenue	3,750	Transfer to consolidate tree funds.
				240,227	
Interfund loan transfers:					
101-General Fund	101-Administration	108-Equipment & Vehicle	100-Revenue	36,452	Interfund loan payment pay back airport debt repayment loan
108-Equipment & Veh Fund	801-Equipment & Veh Oper	135-Golf Course Equip	100-Revenue	242,378	Loan for golf course equipment purchase.
135-Golf Course Equipment	135-Golf Course Equipment	108-Equipment & Vehicle	100-Revenue	41,758	This is the first payment on this interfund loan.
123-Golf Course Fund	231-Golf Course Operations	114-Mt. Hope Trust Fund	100-Revenue	20,000	Payments are made annually on this interfund loan.
110-LID Fund (via Elm prop owners)	901-LID Proceed Expenditure	108-Eq Reserve	100-Revenue	15,000	This is the ninth payment and will result in a 2014-15 payoff.
110-LID Fund (via Resort prop owners)	901-LID Proceed Expenditure	131-Silvers St Tree Trust	100-Revenue	61,277	This is the second payment on this interfund loan.
				416,865	

GENERAL FUND

7/22/14
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 101-GENERAL FUND
 100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
1,489,146	1,353,298	1,188,563	3-01-0101	BEGINNING WORKING CAPITAL	1,252,577	1,252,577	1,252,577
98,301	112,613	90,000	3-10-0200	PRIOR YEARS TAXES	100,000	100,000	100,000
1,365	3,285	1,000	3-10-0300	LICENSES	1,000	1,000	1,000
683	150	100	3-10-0301	LOCAL MERCHANTS PERMIT	100	100	100
900	1,050	1,050	3-10-0302	SOCIAL GAMES LIC.& FEES	1,050	1,050	1,050
300	750	500	3-10-0310	VEHICLE IMPOUND FEE	500	500	500
3,871	5,455	5,000	3-10-0500	DOG LICENSES	4,000	4,000	4,000
30	-----	-----	3-10-0601	WTR/WASTEWTR INSPECTION	-----	-----	-----
590	-----	-----	3-10-0614	PERMITS FENCING CITY	-----	-----	-----
1,840	200	-----	3-10-0630	DEVELOPMENT REVIEW	-----	-----	-----
5,517	100	-----	3-10-0701	PLANNING DEPT. FEES	-----	-----	-----
4,187	5,741	5,000	3-10-0702	DOG RELEASE FEES	5,000	5,000	5,000
60	30	50	3-10-0705	LIQUOR LIC. APPROVAL FEE	50	50	50
9,165	11,800	11,000	3-10-0706	LIEN SEARCH FEES	12,000	12,000	12,000
27	47	50	3-10-0707	FEES-BARKING COLLAR, ETC	50	50	50
29,534	27,952	29,000	3-10-0800	FINES/FORFEITURES	29,000	29,000	29,000
1,500	1,500	1,800	3-10-0802	TRAFFIC SCHOOL TUITION	1,000	1,000	1,000
1,665	5,574	4,000	3-10-0900	INCIDENTAL SALES	2,000	2,000	2,000
25	174	100	3-10-0901	PUBLIC RECORDS REQUESTS	100	100	100
2,885	6,452	4,000	3-10-0902	PROPERTY & WEED ABATEMNT	4,000	4,000	4,000
2,160	2,160	2,160	3-10-1001	RENT	2,700	2,700	2,700
237,298	272,227	253,000	3-10-1101	AMBULANCE - MEDICARE	265,000	265,000	265,000
47,118	50,243	51,000	3-10-1102	AMBULANCE - WELFARE	51,000	51,000	51,000
52,897	58,952	52,000	3-10-1103	AMBULANCE - MED/WELFARE	62,000	62,000	62,000
4,418	6,713	6,000	3-10-1104	AMBULANCE - SAIF	6,000	6,000	6,000
46,978	44,696	40,000	3-10-1105	AMBULANCE - MOTOR VEH	45,000	45,000	45,000
157,485	128,123	157,000	3-10-1106	AMBULANCE - GENERAL SERV	161,000	161,000	161,000
44,851	44,676	41,000	3-10-1109	AMBULANCE-FIREMED	50,000	50,000	50,000
606	754	800	3-10-1112	AMBULANCE STANDBY DUTY	800	800	800
8,902	7,908	5,500	3-10-1200	INTEREST	6,000	6,000	6,000
35,465	40,238	35,000	3-10-1300	OPEN, CLOSE, MARK GRAVES	40,000	40,000	40,000
303	24	-----	3-10-1301	STATE SURCHARGE - BURIAL	-----	-----	-----
35	35	-----	3-10-1303	CEMETERY TENT RENTAL INC	100	100	100
2,822	2,811	3,200	3-10-1501	TRANSFER FR MT HOPE TRUST	3,200	3,200	3,200
1,466	1,386	2,000	3-10-1502	TRANSFER FR J SCHMITZ FND	2,000	2,000	2,000
53	10	50	3-10-1503	CEMETERY CONTRACT INT	50	50	50
-----	815	12,500	3-10-1599	GRAVE SALES	12,500	12,500	12,500
29,559	52,656	22,500	3-10-1600	PERPETUAL CARE	22,500	22,500	22,500
940	793	1,000	3-10-1700	PARKING VIOLATIONS	1,000	1,000	1,000
21,591	20,779	22,500	3-10-1911	DOWNTOWN E.I.D. ASSESSMEN	-----	-----	-----
20,837	20,618	21,500	3-10-1921	SPECIAL E.I.D. BUSINESS L	-----	-----	-----
54,895	42,189	60,000	3-10-2002	GENERATED POWER SALES	60,000	60,000	60,000
-----	3	500	3-10-2095	FRANCHISE - LIGHTSPEED	-----	-----	-----
428	95	100	3-10-2096	FRANCHISE - PREFERRED LD	-----	-----	-----
1,733	-----	-----	3-10-2099	INLAND FRANCHISE FEES	3,000	3,000	3,000
90	2,917	1,600	3-10-2100	MISC FRANCHISE FEES	200	200	200
343,800	354,279	350,000	3-10-2101	FRANCHISE - OTEC	365,000	365,000	365,000

7/22/14
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 101-GENERAL FUND
 100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
56,154	54,556	53,000	3-10-2102	FRANCHISE - CENTURY LINK	51,000	51,000	51,000
43,194	43,101	43,000	3-10-2103	FRANCHISE-BAKER SANITARY	43,000	43,000	43,000
46,516	34,173	33,000	3-10-2104	FRANCHISE-CHARTER COMMUN	31,000	31,000	31,000
172,726	147,582	150,000	3-10-2105	FRANCHISE-CASCADE NATURAL	155,000	155,000	155,000
98,708	102,678	104,649	3-10-2106	WATER INLIEU OF FRANCHISE	109,881	109,881	109,881
50,255	51,295	53,313	3-10-2107	WASTEWATER INLIEU FRANCHS	54,113	54,113	54,113
5,482	5,467	5,450	3-10-2108	RECLAIMED WATER INLIEU OF	5,491	5,491	5,491
16,721	18,128	18,000	3-10-2203	HANGAR RENT	18,000	18,000	18,000
5,560	6,007	5,800	3-10-2206	GROUND LEASES	5,800	5,800	5,800
21,064	31,728	25,000	3-10-2207	MISC REVENUE	30,000	30,000	30,000
5,405	5,378	6,000	3-10-2209	AIRPORT GAS TAX	6,000	6,000	6,000
14,399	14,051	12,500	3-10-2700	STATE CIGARETTE TAX	12,500	12,500	12,500
126,016	131,772	137,000	3-10-2800	STATE LIQUOR TAX	140,000	140,000	140,000
84,485	87,979	95,000	3-10-2900	STATE REVENUE SHARING	92,000	92,000	92,000
-----	-----	-----	3-10-4101	DUIII GRANT	-----	-----	-----
15,000	15,000	15,000	3-10-4299	SRO GRANT/5J PAYMENT	15,000	15,000	15,000
10,300	-----	-----	3-10-4362	CIS RISK MGMT GRANT	-----	7,500	7,500
2,527	10,201	-----	3-10-4369	VETERAN'S CEMETERY DON	-----	-----	-----
-----	-----	4,000	3-10-4370	FORD FAMILY GRANT	-----	-----	-----
-----	-----	-----	3-10-4371	CLG GRANT - WINDOWS	12,000	12,000	12,000
-----	-----	-----	3-10-4373	LEO ADLER CEMETERY GRANT	12,500	12,500	12,500
-----	-----	11,893	3-10-4374	POWDER RIVER ACCESS GRANT	-----	-----	-----
-----	5,455	-----	3-10-5714	TRANS FR INSUR RESERVE	-----	-----	-----
-----	-----	36,256	3-10-5715	INTERFUND LOAN - EQUIP FD	33,000	-----	-----
-----	-----	-----	3-10-5716	TRANSFER FROM CDBG 166	-----	7,000	7,000
299,232	406,786	544,518	3-10-7001	ADMIN SVCS INDIRECT COST	409,233	409,233	409,233
-----	-----	94,518	3-10-7002	ADM SVCS INDIRECT RESERVE	49,233	49,233	49,233
2,171,838	2,203,181	2,211,463	3-10-9900	CURRENT YEARS TAXES	2,230,375	2,230,375	2,230,375
6,013,903	6,066,789	5,952,447	T O T A L	DEPT 100 R E V E N U E S	5,988,137	5,969,637	5,969,637

General Fund - 101
Administration -101

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

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAINING AND TRAVEL	6,500	5,500	This amount includes training and travel for staff including the City Manager and members of Council.
5-20-0204	LOCAL MEETINGS	500	500	This includes the cost of all local meetings.
5-20-0206	BUILDING MAINTENANCE	9,000	9,000	Includes the cost for annual elevator maintenance.
5-20-0214	LEGAL COSTS	18,000	23,000	The City contracts its legal services.
5-20-0218	PROPERTY/WEED ABATEMENT	10,000	8,000	Previously included in contracted services this line includes the cost to enforce the City's property maintenance ordinance. These costs are billed to property owners and remain as liens on the property until paid.
5-20-0220	DUES AND FEES	18,500	18,500	Funds are used for dues to the League of Oregon Cities, the Local Government Personnel Institute, and the Oregon Municipal Finance Officers' Association and for pertinent newspaper subscriptions, personnel employment law updates, accounting texts, bank fees, permits, Visa charges, lien search fees and other miscellaneous dues and fees.
5-20-0222	DISPATCH CONTRACT	300,000	345,000	This pays the County for dispatch services for police, fire, and public works. The increase is due to an additional position being added to the dispatch center.
5-20-0223	CONTRACTED SERVICES	22,000	22,000	This includes City Hall janitorial services, building and boiler maintenance, facilitators, muni-code updates and records preservation.
5-20-0242	INFORMATION TECHNOLOGY	36,000	39,000	This includes information technology costs as defined by the City's performance management tracking system. This line includes the City's financial software; timekeeping software; the Granicus system; electronic lien software; computer, server and software maintenance and replacement; and internet service. The increase includes the cost to upgrade the City's web software.

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.

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Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAINING AND TRAVEL	6,500	5,500	This amount includes training and travel for staff including the City Manager and members of Council.
5-20-0204	LOCAL MEETINGS	500	500	This includes the cost of all local meetings.
5-20-0206	BUILDING MAINTENANCE	9,000	9,000	Includes the cost for annual elevator maintenance.
5-20-0214	LEGAL COSTS	18,000	23,000	The City contracts its legal services.
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BUDGET DOCUMENT

101-GENERAL FUND
 101-ADMINISTRATIVE SERVICES

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
1,050	1,050	1,050	5-10-0100	CITY COUNCIL PAY	1,050	1,050	1,050
90,000	90,000	90,000	5-10-0101	CITY MANAGER	90,000	90,000	90,000
76,044	76,044	76,044	5-10-0102	FINANCE DIRECTOR	77,565	76,044	76,044
46,222	46,242	46,152	5-10-0105	HUMAN RESOURCES/RECORDER	47,075	46,152	46,152
36,844	38,980	40,500	5-10-0107	MGMT ASSISTANT	37,696	37,456	37,456
37,272	38,352	39,119	5-10-0109	AR SPEC-CASHIER	39,902	39,902	39,902
41,280	42,480	43,330	5-10-0110	ACCOUNTING TECHNICIAN	43,765	43,765	43,765
10,448	12,312	10,000	5-10-0112	PUBLIC WORKS WAGES	10,000	10,000	10,000
1,207	-----	-----	5-10-0113	PART TIME LABOR 0.1 FTE	3,401	3,401	3,401
165	233	500	5-10-0114	OVERTIME	1,500	1,500	1,500
25,001	25,084	27,034	5-10-0115	SOCIAL SECURITY	27,655	27,450	27,450
66,943	67,557	69,259	5-10-0116	PUBLIC EMPLOYEES RETIREME	70,894	70,444	70,444
891	913	977	5-10-0117	WORKERS' COMPENSATION INS	1,181	1,175	1,175
78,630	88,978	100,074	5-10-0118	HEALTH INSURANCE	87,097	87,097	87,097
14,610	-----	-----	5-10-0120	UNEMPLOYMENT	-----	-----	-----
1,139	1,690	1,690	5-10-0122	EMPLOYEE BENEFITS	2,050	2,050	2,050
5,066	2,462	5,000	5-10-0124	COMPENSATION SELLS	7,500	7,500	7,500
-----	-----	-----	5-10-0127	PAYOUT AT TERMINATION	-----	-----	-----
-----	-----	-----	5-10-0130	NON REP SET ASIDE	-----	-----	3,046
532,812	532,377	550,729	TOTAL	PERSONNEL SERVICES	548,331	544,986	548,032
MATERIALS & SERVICES							
7,089	6,008	6,000	5-20-0201	TELEPHONE	5,000	5,000	5,000
7,459	7,583	7,800	5-20-0202	ELECTRIC POWER	10,000	10,000	10,000
6,985	5,892	6,500	5-20-0203	TRAINING & TRAVEL	5,500	5,500	5,500
810	562	500	5-20-0204	LOCAL MEETINGS	500	500	500
612	158	500	5-20-0205	EQUIPMENT MAINTENANCE	500	500	500
10,438	5,312	9,000	5-20-0206	BUILDING MAINTENANCE	9,000	9,000	9,000
3,584	4,632	4,000	5-20-0207	GROUND MAINTENANCE	4,000	4,000	4,000
76	338	1,000	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500	500	500
8,262	7,410	7,500	5-20-0212	COPY MACHINE SUPPLIES	5,200	5,200	5,200
13,690	14,975	16,000	5-20-0213	AUDIT/FINANCIAL CONSULTIN	16,000	16,000	16,000
20,874	37,850	18,000	5-20-0214	LEGAL COSTS	23,000	23,000	23,000
6,796	7,676	8,000	5-20-0215	OFFICE SUPPLIES	8,000	8,000	8,000
-----	-----	10,000	5-20-0218	PROPERTY/WEED ABATEMENT	8,000	8,000	8,000
13,261	17,697	18,500	5-20-0220	DUES AND FEES	18,500	18,500	18,500
279,000	282,000	300,000	5-20-0222	DISPATCH CONTRACT	330,000	345,000	345,000
33,746	38,789	22,000	5-20-0223	CONTRACTED SERVICES	22,000	22,000	22,000
1,871	1,557	1,000	5-20-0225	PERSONNEL RECRUITMENT	1,500	1,500	1,500
39,671	38,719	41,140	5-20-0227	HBC PAYMENTS	-----	-----	-----
8,423	11,010	13,867	5-20-0228	INSURANCE	16,225	16,225	16,225
825	371	1,000	5-20-0231	VEHICLE FUEL AND MAINT	750	750	750
366	140	500	5-20-0235	REFUNDS	-----	-----	-----
2,149	994	2,000	5-20-0238	OPERATING SUPPLIES	2,000	2,000	2,000
38,199	33,400	36,000	5-20-0242	INFORMATION TECHNOLOGY	39,000	39,000	39,000

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101-GENERAL FUND
 101-ADMINISTRATIVE SERVICES

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
2,332	1,856	2,200	5-20-0244	POSTAGE	2,200	2,200	2,200
5,895	4,355	6,000	5-20-0252	HEATING FUEL	2,500	2,500	2,500
194			5-20-0262	COMMUNITY ACTIVITIES			
		500	5-20-0263	TREE CITY USA-ARBOR DAY	500	500	500
949	357	1,000	5-20-0300	EQUIP/FURNITURE-NONCAP	500	500	500
513,556	529,641	540,507		TOTAL MATERIALS & SERVICES	530,875	545,875	545,875
CAPITAL OUTLAY							
7,191			5-40-0410	CITY HALL LIGHTING			
6,000			5-40-0411	KIRKWAY IRRIGATION			
	18,304		5-40-0412	REPLACEMENT PHONE SYSTEM			
		4,500	5-40-0413	CITY SERVER (SPLIT)			
		20,000	5-40-0414	CITY HALL HEATING SYSTEM			
			5-40-0415	CLG GRANT PROJECT	24,000	24,000	24,000
			5-40-0416	CITY HALL ENTRANCE ADA	9,000	16,500	16,500
13,191	18,304	24,500		TOTAL CAPITAL OUTLAY	33,000	40,500	40,500
TRANSFERS							
28,000	20,000	20,000	5-60-0112	TRANS TO FIRE RESERVE	20,000	20,000	20,000
7,500	8,500	7,500	5-60-0162	TRANS TO 162 FAA MATCH	15,000	7,500	7,500
75,351	23,535	48,478	5-60-0178	TRANS TO GOLF COURSE FUND	41,000	41,000	41,000
10,000	34,000		5-60-0182	TRANS TO SAMO SWIM 115	10,000	10,000	10,000
			5-60-0660	TRANSFER TO LAMP		36,200	36,200
		25,000	5-60-0662	TRANS TO PLAYGROUND IMP		9,000	9,000
			5-60-0663	TRANS TO EQUIPMENT FUND	36,452	36,452	36,452
			5-60-0664	TRANS TO LID FUND	980	980	980
			5-60-0665	TRANS TO TREE CITY FUND	4,000	4,000	4,000
			5-60-0666	TRANS TO GOLF EQUIP FUND		7,000	7,000
			5-60-0667	TRANS TO J. SCHMITZ FUND		20,000	20,000
120,851	86,035	100,978		TOTAL TRANSFERS	127,432	192,132	192,132
CONTINGENCY							
		62,000	5-70-0501	CONTINGENCY	75,000	75,000	75,000
		62,000		TOTAL CONTINGENCY	75,000	75,000	75,000
UEFB							
		877,392	5-90-0701	UNAPPROPRIATED END FB	902,593	800,460	783,645
		877,392		TOTAL UEFB	902,593	800,460	783,645
1,180,410	1,166,357	2,156,106	T O T A L D E P T 1 0 1 E X P E N S E S		2,217,231	2,198,953	2,185,184

General Fund - 101
Police Department -102

The positions budgeted this year in the police department are:

- ◆ 1 Chief of Police
- ◆ 1 Lieutenant
- ◆ 2 Sergeants
- ◆ 8 Patrol Officers
- ◆ 2 Detectives
- ◆ 1 Code Enforcement Officer
- ◆ .375 part-time Evidence Technician
- ◆ .75 part-time Public Safety Clerk

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0111	TRAINING OVERTIME	15,000	-	This line was combined with line 5-10-0114 Overtime in the 2014-15 budget.
5-10-0114	OVERTIME	30,000	45,000	This line was combined with line 5-10-0111 Training Overtime in the 2014-15 budget.
5-20-0203	TRAINING AND TRAVEL	6,000	6,000	This line is used for expenses such as training tuition costs, lodging costs, and meal costs while at training, and the travel expenses to get to and from training. Due to the demography of Oregon, most training opportunities are located in the Willamette Valley, increasing the total cost. Besides liability costs, necessitating continued high level training, DPSST also requires a minimum of 84 training hours every three years for certified officers.
5-20-0204	POLICY DEVELOPMENT	4,450	2,450	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. The decrease is due to the discontinuation of a portion of the services previously subscribed to due to time limitations.
5-20-0206	BUILDING MAINTENANCE	6,000	5,500	This line is used to assist with maintenance of the Police Department Building and any repair of the proximity card access system. It also includes funds to pay for HVAC maintenance, janitorial services, toiletries and garbage service at the Police Building. This is decreased based on year end projections.
5-20-0210	LAUNDRY & CLEANING	3,500	3,000	The department provides uniform and laundry service per the officers' labor agreement and to maintain a professional appearance of all personnel.
5-20-0216	VEHICLE SUPPLIES	8,500	10,000	This line is for fleet vehicle maintenance, repairs, tires, rims, car washes, etc. The increase is based on year end projections.
5-20-0220	DUES AND FEES	1,500	1,500	The Department maintains professional association and certification fees, range fees, legal updates, and professional journals. These costs include \$500 for IACP Net, which is a valuable resource to identify new legislation, grants, trainings, procedures and plans.
5-20-0223	CONTRACTED SERVICES	1,800	1,800	Contracted services include OSHA mandated officer hearing tests, shredding and property room access monitoring.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0259	UNIFORM REPLACEMENT	7,500	10,500	The department pays to replace uniforms, duty gear, name plates and patches for officers as needed due to normal wear and tear. Each officer belonging to the Baker City Police Association receives a \$200 duty boot allowance every other year. The allowance will be paid in 2014-15.

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 101-GENERAL FUND
 102-POLICE DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
76,404	76,284	76,404	5-10-0102	CHIEF OF POLICE	77,932	76,404	76,404
-----	-----	-----	5-10-0104	LIEUTENANT	72,000	72,000	72,000
191,280	197,058	199,469	5-10-0106	SERGEANTS 2 FTE	132,201	132,201	132,201
553,581	566,251	573,638	5-10-0107	PATROL OFFICERS 10 FTE	567,461	567,461	567,461
4,992	44,565	55,410	5-10-0108	CODE ENFORCE 1 FTE	33,105	33,105	33,105
13,296	9,386	13,572	5-10-0109	EVIDENCE TECH	12,867	12,867	12,867
23,736	22,158	22,946	5-10-0110	PUBLIC SAFETY CLRK .75FTE	24,263	23,787	23,787
4,814	6,407	15,000	5-10-0111	TRAINING OVERTIME	-----	-----	-----
56	371	5,000	5-10-0113	PART TIME POLICE LABOR	2,000	2,000	2,000
39,799	20,847	30,000	5-10-0114	OVERTIME	45,000	45,000	45,000
72,490	75,581	79,543	5-10-0115	SOCIAL SECURITY	76,887	76,734	76,734
183,302	205,252	216,093	5-10-0116	PUBLIC EMPLOYEES RETIREME	194,160	193,742	193,742
20,116	23,619	30,037	5-10-0117	WORKERS' COMPENSATION INS	35,484	35,425	35,425
178,330	201,294	250,730	5-10-0118	HEALTH INSURANCE	220,266	220,266	220,266
7,127	-----	-----	5-10-0120	UNEMPLOYMENT	12,532	12,532	12,532
840	3,255	840	5-10-0122	EMPLOYEE BENEFITS	360	360	360
23,773	33,426	32,500	5-10-0124	COMPENSATION SELLS	32,500	32,500	32,500
315	-----	-----	5-10-0125	BB TOURNEY OT	-----	-----	-----
10,814	11,604	-----	5-10-0127	PAYOUT AT TERMINATION	-----	-----	-----
-----	-----	-----	5-10-0130	NON-REP SET ASIDE	-----	-----	2,634
3,195	5,245	5,000	5-10-0137	SHOP/PUBLIC WORKS LABOR	5,000	5,000	5,000
226	67	990	5-10-0138	DRIVER SAFETY INSTRUCTOR	373	373	373
24,690	-----	-----	5-10-0139	USERRA-PERS ACTIVE DUTY	-----	-----	-----
78	-----	-----	5-10-0272	OVERTIME DRUG ERADICATION	-----	-----	-----
1,433,254	1,502,670	1,607,172	TOTAL	PERSONNEL SERVICES	1,544,391	1,541,757	1,544,391
MATERIALS & SERVICES							
8,264	8,721	8,800	5-20-0201	TELEPHONE	8,800	8,800	8,800
5,970	5,815	6,000	5-20-0202	ELECTRIC POWER	6,000	6,000	6,000
7,675	6,674	6,000	5-20-0203	TRAINING & TRAVEL	6,000	6,000	6,000
4,505	4,450	4,450	5-20-0204	POLICY DEVELOPMENT	2,450	2,450	2,450
1,261	1,114	1,450	5-20-0205	EQUIPMENT MAINTENANCE	1,450	1,450	1,450
6,036	11,060	6,000	5-20-0206	BUILDING MAINTENANCE	5,500	5,500	5,500
-----	23	500	5-20-0207	GROUND MAINTENANCE	500	500	500
2,534	1,825	3,500	5-20-0210	LAUNDRY & CLEANING	3,000	3,000	3,000
2,129	1,176	2,500	5-20-0211	PRINTING & ADVERTISING	2,000	2,000	2,000
735	1,619	1,750	5-20-0212	COPY MACHINE EXPENDITURES	1,500	1,500	1,500
3,362	2,253	3,000	5-20-0215	OFFICE SUPPLIES	3,000	3,000	3,000
12,228	9,406	8,500	5-20-0216	VEHICLE SUPPLIES	10,000	10,000	10,000
1,610	1,563	1,500	5-20-0220	DUES AND FEES	1,500	1,500	1,500
4,761	1,444	1,800	5-20-0223	CONTRACTED SERVICES	1,800	1,800	1,800
24,704	31,398	39,547	5-20-0228	INSURANCE	46,268	46,268	46,268
36,430	34,652	36,000	5-20-0231	GASOLINE & OIL	36,000	36,000	36,000
5,986	7,021	8,500	5-20-0239	ANIMAL CONTROL EXPENSE	10,500	12,500	12,500
3,241	4,760	10,000	5-20-0242	INFORMATION TECHNOLOGY	5,500	5,500	5,500

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101-GENERAL FUND
102-POLICE DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
1,049	592	1,000	5-20-0244	POSTAGE	750	750	750
14,698	14,122	12,500	5-20-0245	GENERAL SUPPLIES/EQUIP	12,500	12,500	12,500
80	-----	-----	5-20-0248	COMPUTER REPAIRS	-----	-----	-----
1,270	28	500	5-20-0249	INVESTIGATIONS	500	500	500
152	348	500	5-20-0251	TRAFFIC ENFORCEMENT	500	500	500
5,145	4,600	5,000	5-20-0252	HEATING FUEL	4,000	4,000	4,000
10,916	4,210	7,500	5-20-0259	UNIFORM REPLACEMENT	10,500	10,500	10,500
-----	-----	500	5-20-0260	DRUG ENFORCEMENT	500	500	500
2,456	886	1,500	5-20-0261	PROPERTY/EVIDENCE COSTS	2,000	2,000	2,000
566	674	750	5-20-0262	COMMUN POLICING/RESERVE	750	750	750
167,763	160,434	179,547		TOTAL MATERIALS & SERVICES	183,768	185,768	185,768
CAPITAL OUTLAY							
28,639	32,416	30,000	5-40-0301	POLICE CAR	20,000	20,000	20,000
28,639	32,416	30,000		TOTAL CAPITAL OUTLAY	20,000	20,000	20,000
1,629,656	1,695,520	1,816,719	T O T A L DEPT 102 E X P E N S E S		1,748,159	1,747,525	1,750,159

General Fund -101
Fire Department -103

The positions budgeted this year in the fire department are:

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0111	OVERTIME	50,000	35,000	This labor line is for overtime for ambulance transports and fires. In 2014-15, an additional firefighter position has been added to restore a three person shift which is past practice and is highly recommended. Due to the additional position, overtime has been reduced.
5-20-0203	TRAINING AND TRAVEL	18,000	12,000	Used to pay for training costs to maintain certifications and skills. The amount was increased in 2013-14 for EMT basic and Firefighter 1 certifications for twelve new volunteers. Due to the certification of several volunteers the amount was decreased.
5-20-0204	VEHICLE MAINTENANCE	12,500	12,500	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.
5-20-0205	EQUIPMENT MAINTENANCE	8,000	7,500	Used for maintenance and repair of fire and EMS Equipment, as well as OSHA mandated equipment testing. The SCBA packs required significant repairs in 2013-14.
5-20-0220	DUES AND FEES	4,000	4,000	Pays for EMT recertification and ambulance licensing, memberships in OVFA, IAFC, OFCA, District 13 Training Association and fire training publications.
5-20-0221	EQUIPMENT SUPPLIES	10,000	10,000	This account is used to pay for replacement fire equipment, firefighting personal protective equipment, hose and small tools.
5-20-0223	CONTRACTED SERVICES	13,000	14,000	OSHA respiratory evaluations, physician advisor, employee vaccinations, exposure program, cot maintenance, EKG monitor testing and maintenance, biohazard removal and printing charges (billing slips, burn permits). The increase is due to physicals for additional volunteer staffing.
5-20-0231	GASOLINE AND OIL	18,000	17,000	Gasoline, diesel and oil/fluids for fire and EMS vehicles.
5-20-0260	EMS SUPPLIES	19,000	22,000	Pays for EMS supplies, small equipment (non-capital purchases) and medications. The cost of medical supplies continues to increase.

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 101-GENERAL FUND
 103-FIRE DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
193,392	193,392	193,392	5-10-0101	ASSISTANT CHIEFS 3 FTE	197,259	193,392	193,392
76,204	74,534	76,164	5-10-0102	FIRE CHIEF	77,565	76,164	76,164
120,744	124,380	124,367	5-10-0105	LIEUTENANTS 2 FTE	129,388	129,388	129,388
13,200	15,685	28,800	5-10-0106	PAID "VOLUNTEERS"	29,000	29,000	29,000
338,966	352,599	353,148	5-10-0107	FIREFIGHTERS 7 FTE	413,491	413,491	413,491
47,829	49,740	50,000	5-10-0111	OVERTIME	35,000	35,000	35,000
3,667	3,350	2,500	5-10-0112	PUBLIC WORKS LABOR	2,500	2,500	2,500
59,347	61,330	64,278	5-10-0115	SOCIAL SECURITY	68,604	68,201	68,201
165,718	169,557	173,504	5-10-0116	PUBLIC EMPLOYEES RETIREME	185,935	184,768	184,768
20,849	20,786	31,083	5-10-0117	WORKERS' COMPENSATION INS	46,572	46,322	46,322
182,229	196,582	216,084	5-10-0118	HEALTH INSURANCE	208,214	208,214	208,214
154	42	-----	5-10-0120	UNEMPLOYMENT	-----	-----	-----
989	1,805	1,560	5-10-0122	EMPLOYEE BENEFITS	2,280	2,280	2,280
11,089	12,611	10,300	5-10-0124	COMPENSATION SELLS	10,300	10,300	10,300
-----	-----	-----	5-10-0127	PAYOUT AT TERMINATION	-----	-----	-----
-----	-----	-----	5-10-0130	NON REP SET ASIDE	-----	-----	11,135
1,234,377	1,276,393	1,325,180	TOTAL	PERSONNEL SERVICES	1,406,108	1,399,020	1,410,155
MATERIALS & SERVICES							
4,834	4,881	5,250	5-20-0201	TELEPHONE	5,250	5,250	5,250
10,368	10,677	13,000	5-20-0202	ELECTRIC POWER	13,000	13,000	13,000
8,283	6,512	18,000	5-20-0203	TRAINING & TRAVEL	12,000	12,000	12,000
11,307	12,426	12,500	5-20-0204	VEHICLE MAINTENANCE	12,500	12,500	12,500
3,669	4,473	8,000	5-20-0205	EQUIPMENT MAINTENANCE	7,500	7,500	7,500
7,846	3,205	5,000	5-20-0206	BUILDING MAINTENANCE	8,500	8,500	8,500
-----	12	-----	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	-----	-----	-----
834	549	1,400	5-20-0212	COPY MACHINE RENTAL	600	600	600
1,833	1,565	2,245	5-20-0215	OFFICE SUPPLIES	1,245	1,245	1,245
74	69	-----	5-20-0216	VEHICLE SUPPLIES	-----	-----	-----
1,700	4,291	4,000	5-20-0220	DUES AND FEES	4,000	4,000	4,000
6,630	9,207	10,000	5-20-0221	EQUIPMENT SUPPLIES	10,000	10,000	10,000
12,272	9,779	13,000	5-20-0223	CONTRACTED SERVICES	14,000	14,000	14,000
11,679	14,844	18,696	5-20-0228	INSURANCE	21,873	21,873	21,873
14,536	14,053	18,000	5-20-0231	GASOLINE & OIL	17,000	17,000	17,000
3,949	4,539	4,000	5-20-0235	AMBULANCE REFUNDS	4,000	4,000	4,000
745	2,150	1,255	5-20-0242	INFORMATION TECHNOLOGY	1,255	1,255	1,255
1,052	1,006	500	5-20-0244	POSTAGE	750	750	750
1,831	2,086	2,500	5-20-0245	GENERAL SUPPLIES	2,500	2,500	2,500
2,096	2,270	2,000	5-20-0248	FIRE PREVENTION SUPPLIES	2,000	2,000	2,000
1,917	771	1,200	5-20-0252	HEATING FUEL	1,200	1,200	1,200
4,572	1,763	6,500	5-20-0259	UNIFORM REPLACEMENT	5,500	5,500	5,500
17,941	17,476	19,000	5-20-0260	E.M.S. SUPPLIES	22,000	22,000	22,000
272	666	500	5-20-0262	AMBULANCE TRAVEL	500	500	500
130,240	129,270	166,546	TOTAL	MATERIALS & SERVICES	167,173	167,173	167,173

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101-GENERAL FUND
103-FIRE DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED						
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	

CAPITAL OUTLAY								
8,365	-----	-----	5-40-0410	FIRE DEPT LIGHTING	-----	-----	-----	
36,815	-----	-----	5-40-0411	FIRE DEPT ROOF REPLACMNT	-----	-----	-----	
45,180			TOTAL CAPITAL OUTLAY					
1,409,797	1,405,663	1,491,726	TOTAL DEPT 103 EXPENSES		1,573,281	1,566,193	1,577,328	

General Fund - 101
 Cemetery Department - 104

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	110,550	142,500	These funds are to pay the contractor working at the cemetery and for irrigation and other repairs. The increase in 2014-15 is due to an increase in the contract for the cemetery contractor; \$25,000 for repair of headstones in the Veteran's Section (\$12,500 funded with a Leo Adler grant); and \$2,500 for the removal of a tree.

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101-GENERAL FUND
 104-CEMETERY DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
		12,000	5-10-0101	PUBLIC WORKS WAGES	19,000	19,000	19,000
2,855	3,006		5-10-0103	CEMETERY/PARK SUPERVISOR			
114	283		5-10-0104	EQUIPMENT OPERATOR II			
23			5-10-0106	SPECIALIST II			
875			5-10-0107	EQUIPMENT OPERATOR I			
589	52		5-10-0108	UTILITY WORKER			
2,341	2,478		5-10-0109	SPECIALIST I			
	38		5-10-0113	PART-TIME LABOR			
314	515		5-10-0114	OVERTIME			
505	459		5-10-0115	SOCIAL SECURITY			
1,541	1,326		5-10-0116	PUBLIC EMPLOYEES RETIREME			
131	82		5-10-0117	WORKERS' COMPENSATION INS			
1,877	1,558		5-10-0118	HEALTH INSURANCE			
14	19		5-10-0122	EMPLOYEE BENEFITS			
11,179	9,816	12,000	TOTAL	PERSONNEL SERVICES	19,000	19,000	19,000
MATERIALS & SERVICES							
170	83	300	5-20-0201	TELEPHONE			
2,811	2,991	2,800	5-20-0202	ELECTRIC POWER	2,975	2,975	2,975
75	5	3,500	5-20-0206	BUILDING MAINTENANCE	3,500	3,500	3,500
1,967	1,711	6,000	5-20-0207	GROUND MAINTENANCE	6,000	6,000	6,000
111	173	300	5-20-0215	OFFICE SUPPLIES	300	300	300
	660	1,000	5-20-0220	DUES AND FEES	1,000	1,000	1,000
107,252	114,887	110,550	5-20-0223	CONTRACTED SERVICES	142,500	142,500	142,500
542	476	582	5-20-0224	EQUIP MAINT/REPLACE	570	570	570
856	1,088	1,370	5-20-0228	INSURANCE	1,603	1,603	1,603
150	9,951	4,000	5-20-0235	REFUNDS-IOOF,MASONS,OTHER	4,000	4,000	4,000
133	223	500	5-20-0238	MISC. TOOLS & SUPPLIES	500	500	500
113			5-20-0242	INFORMATION TECHNOLOGY			
414	1,459	3,000	5-20-0246	VENDOR MATERIAL	3,000	3,000	3,000
2,169	3	500	5-20-0247	STORES MATERIAL	500	500	500
492	328	1,000	5-20-0252	HEATING FUEL	1,000	1,000	1,000
117,255	134,038	135,402	TOTAL	MATERIALS & SERVICES	167,448	167,448	167,448
128,434	143,854	147,402	T O T A L	DEPT 104 E X P E N S E S	186,448	186,448	186,448

General Fund -101
Parks Department -105

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0207	GROUND MAINTENANCE	6,500	6,500	These funds are used for fertilizer, irrigation repairs and other maintenance. This line also includes \$2,500 for the removal and replacement of hazardous trees.
5-20-0223	CONTRACTED SERVICES	63,393	61,000	These funds are for the contractor for services in the spring, summer and fall including Central Park. This decrease is due to the Recreational Trails Grant received in 2013-14 for river access.
5-40-0300	LAMP/PARK IMPROVEMENTS	5,000	5,000	These funds are used for maintenance of the LAMP pathway including root cuts, asphalt repair and fog seal.

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 101-GENERAL FUND
 105-PARK DEPT

BUDGET DOCUMENT
 YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
		25,000	5-10-0101	PUBLIC WORK WAGES	17,064	17,064	17,064
2,944	2,234		5-10-0103	CEMETERY/PARK SUPERVISOR			
2,383	1,076		5-10-0104	EQUIPMENT OPERATOR II			
232	1,245		5-10-0106	SPECIALIST II			
1,181	695		5-10-0107	EQUIPMENT OPERATOR I			
1,625	1,275		5-10-0108	UTILITY WORKER			
2,212	1,965		5-10-0109	SPECIALIST I			
432	29		5-10-0113	PART TIME LABOR			
789	619		5-10-0115	SOCIAL SECURITY			
1,758	1,693		5-10-0116	PUBLIC EMPLOYEES RETIREME			
251	169		5-10-0117	WORKERS' COMPENSATION INS			
2,898	2,381		5-10-0118	HEALTH INSURANCE			
15	13		5-10-0122	EMPLOYEE BENEFITS			
16,720	13,394	25,000	TOTAL	PERSONNEL SERVICES	17,064	17,064	17,064
MATERIALS & SERVICES							
2,130	2,281	2,500	5-20-0202	ELECTRIC POWER	2,500	2,500	2,500
	360		5-20-0203	TRAVEL & TRAINING			
525	520	2,000	5-20-0206	BUILDING MAINTENANCE	2,000	2,000	2,000
4,355	4,998	6,500	5-20-0207	GROUND MAINTENANCE	6,500	6,500	6,500
			5-20-0220	DUES AND FEES	25	25	25
60,917	55,621	63,393	5-20-0223	CONTRACTED SERVICES	61,000	61,000	61,000
2,294	1,837	2,470	5-20-0224	EQUIP MAINT/REPLACE	1,474	1,474	1,474
324	411	518	5-20-0228	INSURANCE	606	606	606
417	495	500	5-20-0238	OPERATING SUPPLIES	500	500	500
6,643			5-20-0242	INFORMATION TECHNOLOGY			
4,108	1,272	6,000	5-20-0246	VENDOR MATERIAL	6,000	6,000	6,000
656	834	1,000	5-20-0247	STORES MATERIAL	1,000	1,000	1,000
		4,350	5-20-0265	GRANT MATCH RIVER ACCESS			
504	457	1,000	5-20-0266	VANDALISM	1,000	1,000	1,000
82,873	69,086	90,231	TOTAL	MATERIALS & SERVICES	82,605	82,605	82,605
CAPITAL OUTLAY							
		5,000	5-40-0300	LAMP/PARK IMPROVEMENTS	5,000	5,000	5,000
		5,000	TOTAL	CAPITAL OUTLAY	5,000	5,000	5,000
99,593	82,480	120,231	TOTAL	DEPT 105 EXPENSES	104,669	104,669	104,669

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 Equipment/Facility Supervisor, Keith Magnuson. The Public Works Director oversees planning, hanger rental, grant administration and major projects.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0207	GROUND MAINTENANCE	3,000	4,000	These funds pay for weed abatement and herbicide purchases.
5-20-0223	CONTRACTED SERVICES	22,500	22,500	This line is used for the FBO contract
5-20-0228	INSURANCE	5,797	8,095	Includes insurance for airport liability insurance and insurance for airport equipment and buildings. The above ground storage tank insurance will be purchased again for a two year period during 2014-15.
5-20-0246	VENDOR MATERIAL	2,500	2,500	Includes necessary supplies for building, lighting and ground maintenance.
5-40-0410	ELECTRICAL TRANSFORMER	-	7,500	Install electrical transformer at the airport for future development.

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BIJEAN
101-GENERAL FUND
106-AIRPORT DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
21	240	6,000	5-10-0101	PUBLIC WORKS WAGES	6,500	6,500	6,500
1,326	977	-----	5-10-0103	SUPERVISOR	-----	-----	-----
-----	373	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
1,762	578	-----	5-10-0106	SPECIALIST II	-----	-----	-----
33	56	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
843	345	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
747	135	-----	5-10-0109	SPECIALIST I	-----	-----	-----
395	-----	-----	5-10-0113	PART TIME LABOR	-----	-----	-----
375	198	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
955	472	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
150	78	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
1,204	740	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
7,811	4,192	6,000	TOTAL	PERSONNEL SERVICES	6,500	6,500	6,500
MATERIALS & SERVICES							
2,734	3,453	3,250	5-20-0202	ELECTRIC POWER	3,400	3,400	3,400
2,902	900	2,500	5-20-0205	EQUIPMENT MAINTENANCE	2,500	2,500	2,500
5,400	3,775	4,000	5-20-0206	BUILDING MAINTENANCE	4,000	4,000	4,000
4,553	-----	3,000	5-20-0207	GROUND MAINTENANCE	4,000	4,000	4,000
2,642	475	2,500	5-20-0209	LIGHTING MAINTENANCE	3,000	3,000	3,000
1,009	200	2,500	5-20-0219	RUNWAY MAINTENANCE	2,500	2,500	2,500
-----	214	1,000	5-20-0220	DUES AND FEES	500	500	500
23,000	22,649	22,500	5-20-0223	CONTRACTED SERVICES	22,500	22,500	22,500
1,423	764	1,093	5-20-0224	EQUIP MAINT/REPLACE	1,184	1,184	1,184
4,586	6,826	5,797	5-20-0228	INSURANCE	8,095	8,095	8,095
36	4	500	5-20-0238	OPERATING SUPPLIES	500	500	500
16	-----	-----	5-20-0242	INFORMATION TECHNOLOGY	-----	-----	-----
54	-----	2,500	5-20-0246	VENDOR MATERIAL	2,500	2,500	2,500
24	-----	-----	5-20-0247	STORES MATERIAL	-----	-----	-----
48,379	39,260	51,140	TOTAL	MATERIALS & SERVICES	54,679	54,679	54,679
CAPITAL OUTLAY							
-----	-----	-----	5-40-0410	ELECTRICAL TRANSFORMER	-----	7,500	7,500
TOTAL CAPITAL OUTLAY						7,500	7,500
DEBT SERVICE							
8,340	8,340	61,256	5-50-0422	FBO/SHOP/HANGAR LOAN	-----	-----	-----
8,340	8,340	61,256	TOTAL	DEBT SERVICE	-----	-----	-----
64,530	51,792	118,396	TOTAL	DEPT 106 EXPENSES	61,179	68,679	68,679

General Fund -101
Planning Department -109

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

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

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101-GENERAL FUND
 109-PLANNING DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
47,335	7,546		5-10-0105	PLANNER			
1,848	1,099	3,000	5-10-0112	PUBLIC WORKS LABOR	3,000	3,000	3,000
3,260	643		5-10-0115	SOCIAL SECURITY			
8,053	1,310		5-10-0116	PUBLIC EMPLOYEES RETIREME			
151	27		5-10-0117	WORKERS' COMPENSATION INS			
15,514	256		5-10-0118	HEALTH INSURANCE			
11	8		5-10-0122	EMPLOYEE BENEFITS			
82			5-10-0127	PAYOUT AT TERMINATION			
76,254	10,889	3,000	TOTAL PERSONNEL SERVICES		3,000	3,000	3,000
MATERIALS & SERVICES							
37			5-20-0201	TELEPHONE			
1,128			5-20-0203	TRAINING & TRAVEL			
424			5-20-0211	PRNTNG, ADVRTSNG, ELECTIO			
759			5-20-0212	COPY MACHINE SUPPLIES			
173	5		5-20-0215	OFFICE SUPPLIES			
846			5-20-0220	DUES AND FEES			
1,976	50,167	60,000	5-20-0223	CONTRACTED SERVICES	60,000	60,000	60,000
240			5-20-0228	INSURANCE			
4,774			5-20-0242	INFORMATION TECHNOLOGY			
357			5-20-0244	POSTAGE			
10,714	50,172	60,000	TOTAL MATERIALS & SERVICES		60,000	60,000	60,000
86,968	61,061	63,000	T O T A L D E P T 1 0 9 E X P E N S E S		63,000	63,000	63,000

General Fund -101

Hydro Electric Plant Department -111

The Hydroelectric Plant is located with the reservoirs at the Water Treatment Facility. It generates electricity from the water flowing down the hill from the mountain line. The electricity is purchased by OTEC and the revenue is credited to the General Fund. The majority of expenditures occur as a result of unexpected breakdowns at the Hydroelectric Plant or for routine maintenance.

Account	Account Name	2013-14 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0220	DUES AND FEES	500	500	These funds are used for the annual renewal of our State permit.
5-20-0223	CONTRACTED SERVICES	2,000	500	Funds are used for outside repair services and training. In 2013-14, City staff required biannual training.

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BIJEAN
101-GENERAL FUND
111-HYDRO ELECTRIC PLANT DEPT
-- HISTORICAL DATA --
2011-2012 2012-2013

BUDGET DOCUMENT
YEAR 2014-2015

		ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED

E X P E N S E S							
PERSONNEL SERVICES							
48	2,875	3,500	5-10-0101	PUBLIC WORKS WAGES	1,500	1,500	1,500
158	244	-----	5-10-0106	SPECIALIST II	-----	-----	-----
15	227	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
45	575	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
5	77	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
30	974	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
301	4,972	3,500	TOTAL PERSONNEL SERVICES		1,500	1,500	1,500
MATERIALS & SERVICES							
-----	-----	250	5-20-0206	BUILDING MAINTENANCE	250	250	250
462	470	500	5-20-0220	DUES AND FEES	500	500	500
-----	13,717	2,000	5-20-0223	CONTRACTED SERVICES	500	500	500
10	13	17	5-20-0228	INSURANCE	20	20	20
-----	132	500	5-20-0246	VENDOR MATERIAL	400	400	400
472	14,332	3,267	TOTAL MATERIALS & SERVICES		1,670	1,670	1,670
773	19,304	6,767	TOTAL DEPT 111 EXPENSES		3,170	3,170	3,170

General Fund - 101
 Community Development Department - 114

The Community Development Department's budget is mostly comprised of contracted services for grant writing.

The remainder of the expenses will be used for public works as they work on community projects, such as Christmas decorations, and downtown events and a public art purchase.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	20,000	18,000	These funds will be used to pay for City grant writing services.
5-20-0301	PUBLIC ART PURCHASE	500	1,000	These funds will be used to purchase art from local artists determined by the Public Arts Committee that will be displayed at City Hall.

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BUDGET DOCUMENT

101-GENERAL FUND
 114-COMMUNITY DEVELOPMENT DPT
 -- HISTORICAL DATA --
 2011-2012 2012-2013

YEAR 2014-2015

ADOPTED
 2013-2014

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

6,992	5,538	7,500	5-10-0101	COMMUN DEV PUBLIC WORKS	12,000	12,000	12,000
-----	117	-----	5-10-0114	OVERTIME	-----	-----	-----
487	410	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
970	928	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
171	161	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
1,814	1,591	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
16	4	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
10,450	8,749	7,500	TOTAL	PERSONNEL SERVICES	12,000	12,000	12,000

MATERIALS & SERVICES

50,000	50,101	20,000	5-20-0223	CONTRACTED SERVICES	18,000	18,000	18,000
-----	152	100	5-20-0238	OPERATING SUPPLIES	-----	-----	-----
-----	-----	500	5-20-0301	PUBLIC ART PURCHASE	1,000	1,000	1,000
50,000	50,253	20,600	TOTAL	MATERIALS & SERVICES	19,000	19,000	19,000

CAPITAL OUTLAY

-----	-----	4,000	5-40-0415	STRATEGIC PLAN	-----	-----	-----
-----	-----	4,000	TOTAL	CAPITAL OUTLAY	-----	-----	-----

60,450	59,002	32,100	TOTAL	DEPT 114 EXPENSES	31,000	31,000	31,000
6,013,903	6,066,789	5,952,447	TOTAL	FUND 101 REVENUES	5,988,137	5,969,637	5,969,637
3,323,158	3,363,452	3,540,081	TOTAL	PERSONNEL SERVICES	3,557,894	3,544,827	3,561,642
1,121,252	1,176,486	1,247,240	TOTAL	MATERIALS & SERVICES	1,267,218	1,284,218	1,284,218
87,010	50,720	63,500	TOTAL	CAPITAL OUTLAY	58,000	73,000	73,000
8,340	8,340	61,256	TOTAL	DEBT SERVICE	-----	-----	-----
120,851	86,035	100,978	TOTAL	TRANSFERS	127,432	192,132	192,132
-----	-----	62,000	TOTAL	CONTINGENCY	75,000	75,000	75,000
-----	-----	877,392	TOTAL	UEFB	902,593	800,460	783,645
4,660,611	4,685,033	5,952,447	TOTAL	FUND 101 EXPENSES	5,988,137	5,969,637	5,969,637

STREET FUND

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102-STATE TAX STREET FUND
100-REVENUE

BUDGET DOCUMENT
YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
601,965	812,754	883,028	3-01-0101	BEGINNING WORKING CAPITAL	616,841	616,841	616,841
23,014	26,365	21,071	3-10-0200	PRIOR YEARS TAXES	23,412	23,412	23,412
537,008	540,855	530,000	3-10-0300	STATE GAS TAX	585,000	585,000	585,000
8,192	32,717	14,000	3-10-0900	INCIDENTAL SALES	13,000	13,000	13,000
2,908	4,787	1,500	3-10-1200	INTEREST	1,500	1,500	1,500
691	691	691	3-10-2001	OREGON ST REIMBURSED POWE	691	691	691
111,004	101,990	116,555	3-10-2800	SURFACE TRANS PROJECT (S	105,368	105,368	105,368
-----	-----	200	3-10-3700	REFUNDS	200	200	200
-----	555	-----	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
-----	-----	44,855	3-10-5715	TRANSFER FR SIDEWALK FUND	-----	-----	-----
508,511	515,850	517,755	3-10-9900	CURRENT YEARS TAXES	522,183	522,183	522,183
1,793,293	2,036,564	2,129,655	T O T A L	DEPT 100 R E V E N U E S	1,868,195	1,868,195	1,868,195

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	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10- LINES	PERSONNEL SERVICES	382,500	402,670	Additional labor is needed to keep up with street maintenance activities.
5-20-0246	VENDOR MATERIAL	15,000	15,000	This line is for crack fill materials and other materials.
5-20-0247	STORES MATERIAL	20,000	20,000	Certain vendor materials are purchased from Central Stores, which accounts for Public Works inventory.
5-20-0300	SMALL EQUIPMENT	2,000	2,500	This funding is for various small equipment needs throughout the year.

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102-STATE TAX STREET FUND
201-STS MAINTENANCE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
	200	364,096	5-10-0101	WAGES/BENEFITS	382,963	380,263	380,263
24,726	28,311		5-10-0102	DIRECTOR OF PUBLIC WORKS			
38,646	51,640		5-10-0103	SUPERVISOR/ENGINEER			
10,926	10,698		5-10-0104	EQUIPMENT OPERATOR II			
38,164	49,851		5-10-0106	SPECIALIST II			
19,845	8,449		5-10-0107	EQUIPMENT OPERATOR I			
13,293	16,636		5-10-0108	UTILITY WORKER			
38,206	38,573		5-10-0109	SPECIALIST/TECH ENGINEER			
5,821	6,151	12,000	5-10-0113	PART-TIME LABOR	12,000	12,000	12,000
64	151	1,500	5-10-0114	OVERTIME	1,500	1,500	1,500
13,791	15,474	1,186	5-10-0115	SOCIAL SECURITY	1,186	1,186	1,186
36,202	38,511	776	5-10-0116	PUBLIC EMPLOYEES RETIREME	776	776	776
5,028	5,426	942	5-10-0117	WORKERS' COMPENSATION INS	1,200	1,200	1,200
43,855	49,448		5-10-0118	HEALTH INSURANCE			
350	452	500	5-10-0122	EMPLOYEE BENEFITS	500	500	500
		1,500	5-10-0124	COMPENSATION SELLS	1,500	1,500	1,500
			5-10-0130	NON REP SET ASIDE			3,745
288,917	319,971	382,500	TOTAL	PERSONNEL SERVICES	401,625	398,925	402,670
MATERIALS & SERVICES							
847	1,248	1,250	5-20-0201	TELEPHONE	1,250	1,250	1,250
1,147	1,340	1,000	5-20-0203	TRAINING & TRAVEL	1,000	1,000	1,000
	195	300	5-20-0204	LOCAL MEETINGS	300	300	300
258	679	2,000	5-20-0205	EQUIPMENT MAINTENANCE	2,000	2,000	2,000
951	874	900	5-20-0210	LAUNDRY & CLEANING	900	900	900
	1,064	200	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	200	200	200
302	512	550	5-20-0212	COPY MACHINE SUPPLIES	750	750	750
1,700	1,700	1,700	5-20-0213	AUDIT	1,700	1,700	1,700
237	273	200	5-20-0215	OFFICE SUPPLIES	200	200	200
810	385	1,500	5-20-0220	DUES AND FEES	1,500	1,500	1,500
11,744	4,904	8,000	5-20-0223	CONTRACTED SERVICES	8,000	8,000	8,000
125,274	138,739	165,852	5-20-0224	EQUIP MAINT/REPLACE	174,145	174,145	174,145
3,412	4,336	5,462	5-20-0228	INSURANCE	6,390	6,390	6,390
45			5-20-0231	GASOLINE & OIL			
	431		5-20-0235	REFUNDS			
1,897	2,026	2,000	5-20-0238	OPERATING SUPPLIES	2,500	2,500	2,500
4,670	4,735	13,500	5-20-0242	INFORMATION TECHNOLOGY	13,500	13,500	13,500
12,791	14,350	15,000	5-20-0246	VENDOR MATERIAL	15,000	15,000	15,000
11,960	10,844	20,000	5-20-0247	STORES MATERIAL	20,000	20,000	20,000
		200	5-20-0262	COMMUNITY SERVICE	200	200	200
37,942	43,428	51,802	5-20-0270	ADMIN SERVICES INDIRECT C	50,332	50,332	50,332
1,461	2,308	2,000	5-20-0300	SMALL EQUIPMENT	2,500	2,500	2,500
217,448	234,371	293,416	TOTAL	MATERIALS & SERVICES	302,367	302,367	302,367

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102-STATE TAX STREET FUND
201-STS MAINTENANCE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

CAPITAL OUTLAY							
1,054			5-40-0356	TOTAL STATION (SPLIT)			
	12,088		5-40-0368	DUMP TRK SANDER ATTCHMNT			
		71,850	5-40-0369	DURAPATCHER			
			5-40-0370	ASPHALT BED FOR DUMP TRK	20,000	20,000	20,000
1,054	12,088	71,850	TOTAL CAPITAL OUTLAY		20,000	20,000	20,000
TRANSFERS							
	150,000	239,759	5-60-0176	TRANS TO RESORT UTIL 133			
	150,000	239,759	TOTAL TRANSFERS				
CONTINGENCY							
		100,000	5-70-0501	OPERATING CONTINGENCY	100,000	100,000	100,000
		100,000	TOTAL CONTINGENCY		100,000	100,000	100,000
UEFB							
		154,633	5-90-0702	UEFB	230,367	233,067	229,322
		154,633	TOTAL UEFB		230,367	233,067	229,322
507,419	716,430	1,242,158	T O T A L D E P T 2 0 1 E X P E N S E S		1,054,359	1,054,359	1,054,359

Street Fund -102
Storm Water Department - 202

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10- LINES	PERSONNEL SERVICES	61,000	64,050	The increase reflects the actual labor available to be utilized on catch basin cleaning and some cleaning of storm lines required by the State of Oregon.
5-20-0223	CONTRACTED SERVICES	10,000	52,000	Reflects the cost to TV and clean large sections of storm lines to comply with the State's mandates. The \$42,000 increase is due to the pipe lining project as shown in the capital plan.

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

BUDGET DOCUMENT

YEAR 2014-2015

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
PERSONNEL SERVICES							
3,625	2,746	60,432	5-10-0101	WAGES/BENEFITS	63,473	63,473	63,473
2,524	1,318	-----	5-10-0103	SUPERVISOR	-----	-----	-----
1,297	2,603	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
4,123	3,283	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
8,333	3,887	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
2,030	2,170	-----	5-10-0109	SPECIALIST I	-----	-----	-----
515	175	500	5-10-0113	PART TIME HELP	500	500	500
-----	-----	-----	5-10-0114	OVERTIME	-----	-----	-----
1,592	1,184	38	5-10-0115	SOCIAL SECURITY	38	38	38
4,083	2,877	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
772	483	30	5-10-0117	WORKERS' COMPENSATION INS	39	39	39
6,702	5,081	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
11	3	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
35,607	25,810	61,000	TOTAL PERSONNEL SERVICES		64,050	64,050	64,050
MATERIALS & SERVICES							
-----	-----	75	5-20-0210	LAUNDRY & CLEANING	75	75	75
160	160	160	5-20-0213	AUDIT	160	160	160
1,302	320	10,000	5-20-0223	CONTRACTED SERVICES	52,000	52,000	52,000
10,974	7,954	18,800	5-20-0224	EQUIP MAINT/REPLACE	19,740	19,740	19,740
311	396	499	5-20-0228	INSURANCE	583	583	583
7	-----	-----	5-20-0238	OPERATING SUPPLIES	-----	-----	-----
4,657	18,938	25,000	5-20-0246	VENDOR MATERIAL	25,000	25,000	25,000
2,015	2,502	2,500	5-20-0247	STORES MATERIAL	2,500	2,500	2,500
4,458	4,767	9,796	5-20-0270	ADMN. SERVICES INDIRECT C	12,636	12,636	12,636
23,884	35,037	66,830	TOTAL MATERIALS & SERVICES		112,694	112,694	112,694
CAPITAL OUTLAY							
2,339	-----	-----	5-40-0300	STORM WATER FACILITY PN	-----	-----	-----
2,339	TOTAL CAPITAL OUTLAY						
61,830	60,847	127,830	TOTAL DEPT 202 EXPENSES		176,744	176,744	176,744

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 \$105,368 which may be used for both overlay and chip seal projects.

This budget follows the council adopted “2014 Pavement Management Plan.”

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	156,000	163,800	This line reflects the increase in personnel costs.
5-20-0223	CONTRACTED SERVICES	307,000	150,000	This expenditure line covers the costs of chip seal oil application and other portions of surface treatments done by outside contractors. There are no overlay projects in the pavement management plan for 2014. Overlays are done in combination with other projects in order to save costs due to economies of scale.

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BUDGET DOCUMENT

102-STATE TAX STREET FUND
203-ST'S PREVENTATIVE MAINT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
66		149,634	5-10-0101	WAGES/BENEFITS	157,342	157,342	157,342
6,431	5,095		5-10-0103	SUPERVISOR			
6,500	2,200		5-10-0104	EQUIPMENT OPERATOR II			
3,353	3,004		5-10-0106	SPECIALIST II			
6,377	2,263		5-10-0107	EQUIPMENT OPERATOR I			
6,723	5,173		5-10-0108	UTILITY WORKER			
11,138	10,835		5-10-0109	SPECIALIST I			
7,968	2,890	5,000	5-10-0113	PART TIME LABOR	5,000	5,000	5,000
81	37	500	5-10-0114	OVERTIME	500	500	500
3,567	2,316	421	5-10-0115	SOCIAL SECURITY	421	421	421
7,889	5,646	111	5-10-0116	PUBLIC EMPLOYEES RETIREME	111	111	111
1,719	973	334	5-10-0117	WORKERS' COMPENSATION INS	426	426	426
12,187	8,806		5-10-0118	HEALTH INSURANCE			
7	1		5-10-0122	EMPLOYEE BENEFITS			
74,006	49,239	156,000	TOTAL PERSONNEL SERVICES		163,800	163,800	163,800
MATERIALS & SERVICES							
	344	500	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500	500	500
955	955	955	5-20-0213	AUDIT	955	955	955
188,900	110,790	307,000	5-20-0223	CONTRACTED SERVICES	150,000	150,000	150,000
26,242	17,460	55,318	5-20-0224	EQUIP MAINT/REPLACE	58,083	58,083	58,083
953	1,211	1,525	5-20-0228	INSURANCE	1,784	1,784	1,784
290	7	500	5-20-0238	OPERATING SUPPLIES	500	500	500
11,685	6,320	10,000	5-20-0246	VENDOR MATERIAL	25,000	25,000	25,000
6,104	25,476	20,000	5-20-0247	STORES MATERIAL	35,000	35,000	35,000
25,040	18,003	45,799	5-20-0270	ADMN. SERVICES INDIRECT C	33,543	33,543	33,543
260,169	180,566	441,597	TOTAL MATERIALS & SERVICES		305,365	305,365	305,365
334,175	229,805	597,597	T O T A L D E P T 2 0 3 E X P E N S E S		469,165	469,165	469,165

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	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0202	ELECTRIC POWER	48,000	50,000	The cost of power to operate the street lights is by far the greatest expense in this department.
5-20-0223	CONTRACTED SERVICES	1,000	1,000	This is generally for work that is beyond our maintenance staff. We occasionally have OTEC and/or regular electricians do repairs.
5-20-0246	VENDOR MATERIALS	1,500	1,500	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.
5-20-0247	STORES MATERIAL	4,500	4,500	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	2,500	2,500	This line allows for installation of new lights as needed.

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102-STATE TAX STREET FUND
204-STREET LIGHTING DEPT

BUDGET DOCUMENT

YEAR 2014-2015

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED

E X P E N S E S							
PERSONNEL SERVICES							
1,831	1,283	8,548	5-10-0101	WAGES/BENEFITS	8,975	8,975	8,975
39	13	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
757	1,067	-----	5-10-0106	SPECIALIST II	-----	-----	-----
106	-----	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
142	-----	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
49	17	-----	5-10-0114	OVERTIME	-----	-----	-----
218	177	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
631	519	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
96	78	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
645	492	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
4,514	3,646	8,548	TOTAL	PERSONNEL SERVICES	8,975	8,975	8,975
MATERIALS & SERVICES							
46,368	47,507	48,000	5-20-0202	ELECTRIC POWER	50,000	50,000	50,000
-----	-----	-----	5-20-0203	TRAVEL & TRAINING	-----	-----	-----
215	215	215	5-20-0213	AUDIT	215	215	215
812	156	1,000	5-20-0223	CONTRACTED SERVICES	1,000	1,000	1,000
1,204	972	2,280	5-20-0224	EQUIP MAINT/REPLACE	2,394	2,394	2,394
72	91	115	5-20-0228	INSURANCE	134	134	134
173	104	1,500	5-20-0246	VENDOR MATERIAL	1,500	1,500	1,500
3,972	4,689	4,500	5-20-0247	STORES MATERIAL	4,500	4,500	4,500
4,644	4,877	5,491	5-20-0270	ADMN. SERVICES INDIRECT C	5,291	5,291	5,291
57,460	58,611	63,101	TOTAL	MATERIALS & SERVICES	65,034	65,034	65,034
CAPITAL OUTLAY							
1,322	587	2,500	5-40-0302	NEW STREET LIGHTS	2,500	2,500	2,500
1,322	587	2,500	TOTAL	CAPITAL OUTLAY	2,500	2,500	2,500
63,296	62,844	74,149	TOTAL	DEPT 204 EXPENSES	76,509	76,509	76,509

Street Fund - 102

Snow & Ice Control Department - 205

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

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	34,479	36,203	This budget line reflects a year with average snowfall.

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

BUDGET DOCUMENT
YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
314	2,288	33,800	5-10-0101	WAGES/BENEFITS	35,515	35,515	35,515
195	195	-----	5-10-0103	SUPERVISOR	-----	-----	-----
627	717	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
653	683	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
325	773	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
697	919	-----	5-10-0109	SPECIALIST I	-----	-----	-----
65	373	500	5-10-0114	OVERTIME	500	500	500
212	438	38	5-10-0115	SOCIAL SECURITY	38	38	38
524	1,183	111	5-10-0116	PUBLIC EMPLOYEES RETIREME	111	111	111
85	185	30	5-10-0117	WORKERS' COMPENSATION INS	39	39	39
824	1,524	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
4,521	9,278	34,479	TOTAL PERSONNEL SERVICES		36,203	36,203	36,203
MATERIALS & SERVICES							
160	160	160	5-20-0213	AUDIT	160	160	160
-----	458	-----	5-20-0220	DUES AND FEES	-----	-----	-----
4,472	9,177	34,100	5-20-0224	EQUIP MAINT/REPLACE	35,805	35,805	35,805
401	509	642	5-20-0228	INSURANCE	751	751	751
560	8	400	5-20-0238	OPERATING SUPPLIES	400	400	400
880	118	2,000	5-20-0246	VENDOR MATERIAL	2,000	2,000	2,000
1,473	2,689	2,500	5-20-0247	STORES MATERIAL	2,500	2,500	2,500
1,010	1,904	6,165	5-20-0270	ADMIN SERVICES INDIRECT C	5,992	5,992	5,992
8,956	15,023	45,967	TOTAL MATERIALS & SERVICES		47,608	47,608	47,608
13,477	24,301	80,446	T O T A L D E P T 2 0 5 E X P E N S E S		83,811	83,811	83,811

Street Fund – 102
Sidewalk Maintenance – 206

This department was created to collect revenue from the sidewalk utility fee created by Council August 26, 2008, however, the new Ordinance allows for this fee to be deposited to the Sidewalk Utility Fund so this department in the Street Fund is no longer required.

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BIJEAN
102-STATE TAX STREET FUND
206-SIDEWALK MAINTENANCE

BUDGET DOCUMENT

YEAR 2014-2015

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED

R E V E N U E S							
54,959	55,377	-----	3-10-3001	SIDEWALK MAINTENANCE FEE	-----	-----	-----
54,959	55,377		T O T A L	DEPT 206 R E V E N U E S			
E X P E N S E S							
TRANSFERS							
54,959	55,377	-----	5-60-0181	TRANS TO SIDEWALK 130	-----	-----	-----
54,959	55,377		TOTAL	TRANSFERS			
54,959	55,377		T O T A L	DEPT 206 E X P E N S E S			

Street Fund - 102
Street Construction – 209

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

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BIJEAN
102-STATE TAX STREET FUND
209-STREET CONSTRUCTION

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
97	320	2,205	5-10-0101	WAGES	2,315	2,315	2,315
28	1,437	-----	5-10-0103	SUPERVISOR	-----	-----	-----
-----	2,295	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
-----	1,535	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
-----	2,341	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
9	584	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
22	1,565	-----	5-10-0116	PERS	-----	-----	-----
2	215	-----	5-10-0117	WORKER'S COMPENSATION INS	-----	-----	-----
39	2,548	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
197	12,840	2,205	TOTAL	PERSONNEL SERVICES	2,315	2,315	2,315
MATERIALS & SERVICES							
-----	901	1,000	5-20-0223	CONTRACTED SERVICES	1,000	1,000	1,000
63	4,086	702	5-20-0224	EQUIP MAINT/REPLACE	737	737	737
59	76	95	5-20-0228	INSURANCE	111	111	111
-----	29	200	5-20-0238	OPERATING SUPPLIES	200	200	200
-----	3,334	1,200	5-20-0246	VENDOR MATERIAL	1,200	1,200	1,200
-----	623	1,500	5-20-0247	STORES MATERIAL	1,500	1,500	1,500
26	1,861	573	5-20-0270	ADMIN SERVICES INDIRECT C	544	544	544
148	10,910	5,270	TOTAL	MATERIALS & SERVICES	5,292	5,292	5,292
345	23,750	7,475	T O T A L	DEPT 209 E X P E N S E S	7,607	7,607	7,607
1,848,252	2,091,941	2,129,655	T O T A L	FUND 102 R E V E N U E S	1,868,195	1,868,195	1,868,195
407,762	420,784	644,732	TOTAL	PERSONNEL SERVICES	676,968	674,268	678,013
568,065	534,518	916,181	TOTAL	MATERIALS & SERVICES	838,360	838,360	838,360
4,715	12,675	74,350	TOTAL	CAPITAL OUTLAY	22,500	22,500	22,500
54,959	205,377	239,759	TOTAL	DEBT SERVICE			
		100,000	TOTAL	TRANSFERS			
		154,633	TOTAL	CONTINGENCY	100,000	100,000	100,000
			TOTAL	UEFB	230,367	233,067	229,322
1,035,501	1,173,354	2,129,655	T O T A L	FUND 102 E X P E N S E S	1,868,195	1,868,195	1,868,195

WATER FUND

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 BIJEAN
 104-WATER UTILITY FUND
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
1,393,187	1,770,770	2,147,734	3-01-0101	BEGINNING WORKING CAPITAL	843,768	843,768	843,768
16,107	24,344	15,000	3-10-0200	COLLECTION OF NEW METERS	7,500	7,500	7,500
13,000	13,000	13,000	3-10-0300	BILLING CHARGE TO SEWER F	13,000	13,000	13,000
11,206	3,272	10,000	3-10-0400	MAIN CHARGE	5,000	5,000	5,000
25,971	10,288	10,000	3-10-0900	INCIDENTAL SALES	5,000	5,000	5,000
3,000	3,000	3,000	3-10-1001	RENT OF CITY PROPERTY	3,000	3,000	3,000
9,664	11,617	10,000	3-10-1200	INCOME FROM INVESTMENT	3,000	3,000	3,000
-----	-----	-----	3-10-2000	SAFE DRINKING WATER LOAN	2,000,000	2,000,000	2,000,000
-----	60	-----	3-10-2207	WATERSHED LOG SALES	-----	-----	-----
1,974,157	2,070,138	2,092,980	3-10-3001	COLLECTION OF WATER SALES	2,197,629	2,197,629	2,197,629
-----	-----	-----	3-10-3003	WATERSHED MGMT PLN GRANT	30,000	30,000	30,000
-----	1,228	-----	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
3,446,292	3,907,717	4,301,714	T O T A L	DEPT 100 R E V E N U E S	5,107,897	5,107,897	5,107,897

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 unappropriated ending fund balance is set aside for distribution repair, the mountain line replacement and regulatory compliance modifications.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	745,650	783,978	This line reflects the increase in personnel costs.
5-20-0203	TRAVEL & TRAINING	6,500	6,500	We have several employees with water treatment and distribution certifications. Continuing education is required to obtain or maintain these certifications.
5-20-0211	PRINTING & ADVERTISING	2,000	2,000	This funding is for advertising for bids and other miscellaneous printing needs.
5-20-0220	DUES AND FEES	10,000	7,500	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	18,000	25,000	These funds are used for lab work including testing for new regulatory requirements.
5-20-0223	CONTRACTED SERVICES	38,000	63,000	Funds are used for employee drug tests, commercial driver's license fees, contract engineering, asphalt for patching, water maintenance excavations, and other misc. services. The increase is due to an updated watershed management plan paid for entirely with grant funds.
5-20-0242	INFORMATION TECHNOLOGY	15,500	15,500	These funds are used to purchase internet service, upgrade software, repair and replace computers and for financial software services.
5-20-0300	EQUIPMENT PURCHASES	11,000	9,000	These funds are used to purchase small equipment and tools.

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BUDGET DOCUMENT

104-WATER UTILITY FUND
401-WATER UTILITY MAINT DEPT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
174		688,334	5-10-0101	WAGES	705,021	702,321	702,321
26,834	23,785		5-10-0102	DIRECTOR OF PUBLIC WORKS			
63,665	80,782		5-10-0103	SUPERVISOR/ENGINEER			
24,858	29,668		5-10-0104	EQUIPMENT OPERATOR II			
104,026	84,236		5-10-0106	SPECIALIST II			
36,424	55,814		5-10-0107	EQUIPMENT OPERATOR I			
24,897	34,425		5-10-0108	UTILITY WORKER			
104,474	91,456		5-10-0109	SPECIALIST/TECH ENGINEER			
			5-10-0110	ADMIN ASSISTANT			
36,771	40,991	32,554	5-10-0112	CASHIER/AR SPEC 0.925 FTE	36,786	36,786	36,786
2,199	1,331		5-10-0113	PART TIME LABOR 0.275 FTE	9,352	9,352	9,352
6,037	8,563	4,500	5-10-0114	OVERTIME	4,500	4,500	4,500
31,742	33,223	3,332	5-10-0115	SOCIAL SECURITY	4,371	4,371	4,371
74,717	85,265	2,438	5-10-0116	PUBLIC EMPLOYEES RETIREME	4,003	4,003	4,003
8,614	8,544	194	5-10-0117	WORKERS' COMPENSATION INS	236	236	236
104,860	117,429	1,298	5-10-0118	HEALTH INSURANCE	5,664	5,664	5,664
13,819	1,724		5-10-0120	UNEMPLOYMENT			
1,174	849		5-10-0122	EMPLOYEE BENEFITS			
184	5,302	6,500	5-10-0123	COMPENSATED ABSENCE ACCRL	6,500	6,500	6,500
1,818	896	6,500	5-10-0124	COMPENSATION SELLS	6,500	6,500	6,500
2,560			5-10-0126	PAYOUT AT TERMINATION			
			5-10-0130	NON-REP SET ASIDE			3,745
669,479	704,283	745,650	TOTAL	PERSONNEL SERVICES	782,933	780,233	783,978
MATERIALS & SERVICES							
1,756	1,910	3,500	5-20-0201	TELEPHONE	3,200	3,200	3,200
31,744	33,357	40,000	5-20-0202	ELECTRIC POWER	57,500	57,500	57,500
4,849	3,868	6,500	5-20-0203	TRAINING & TRAVEL	6,500	6,500	6,500
590	2,043	5,000	5-20-0205	EQUIPMENT MAINTENANCE	4,000	4,000	4,000
5,058	2,836	6,000	5-20-0206	BUILDING MAINTENANCE	5,000	5,000	5,000
1,996	1,746	1,500	5-20-0207	GROUND MAINTENANCE	2,000	2,000	2,000
951	891	1,500	5-20-0210	LAUNDRY & CLEANING	1,300	1,300	1,300
1,197	2,900	2,000	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	2,000	2,000	2,000
1,951	1,977	2,200	5-20-0212	COPY MACHINE SUPPLIES	2,200	2,200	2,200
3,715	3,715	3,715	5-20-0213	AUDIT	3,715	3,715	3,715
2,606	2,732	2,500	5-20-0215	OFFICE SUPPLIES	2,000	2,000	2,000
7,099	4,632	10,000	5-20-0220	DUES AND FEES	7,500	7,500	7,500
7,605	16,196	68,000	5-20-0222	SPECIAL CONTRACTED SERVIC	25,000	25,000	25,000
25,623	39,835	38,000	5-20-0223	CONTRACTED SERVICES	63,000	63,000	63,000
60,253	63,386	67,109	5-20-0224	EQUIP MAINT/REPLACE	70,464	70,464	70,464
8,517	10,761	13,635	5-20-0228	INSURANCE	15,952	15,952	15,952
3,347	1,360	2,500	5-20-0235	REFUNDS	2,500	2,500	2,500
8,120	9,075	5,000	5-20-0238	OPERATING SUPPLIES	5,000	5,000	5,000
7,204	8,688	15,500	5-20-0242	INFORMATION TECHNOLOGY	15,500	15,500	15,500
13,512	14,456	16,000	5-20-0244	POSTAGE	16,000	16,000	16,000

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104-WATER UTILITY FUND
401-WATER UTILITY MAINT DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
11,705	21,081	20,000	5-20-0246	VENDOR MATERIAL	20,000	20,000	20,000
26,937	31,442	24,000	5-20-0247	STORES MATERIAL	24,000	24,000	24,000
4,977	4,187	5,500	5-20-0252	HEATING FUEL	5,500	5,500	5,500
-----	-----	300	5-20-0262	COMMUNITY SERVICE	300	300	300
3,600	5,350	7,000	5-20-0263	CHLORINE	7,000	7,000	7,000
75,116	85,383	89,525	5-20-0270	ADMN. SERVICES INDIRECT C	89,728	89,728	89,728
98,708	102,678	104,649	5-20-0274	INLIEU OF FRANCHISE FEE	109,881	109,881	109,881
3,800	4,185	5,000	5-20-0294	BANK CHARGES	5,000	5,000	5,000
9,175	7,621	11,000	5-20-0300	EQUIPMENT PURCHASES	9,000	9,000	9,000
431,711	488,291	577,133		TOTAL MATERIALS & SERVICES	580,740	580,740	580,740
CAPITAL OUTLAY							
-----	1,240	-----	5-40-0347	YARD IMPROVEMENTS	-----	-----	-----
1,054	-----	-----	5-40-0356	TOTAL STATION (SPLIT)	-----	-----	-----
12,219	-----	-----	5-40-0361	WAREHOUSE IMPROVEMENTS	-----	-----	-----
-----	5,839	-----	5-40-0368	RESERVOIR MOWER	-----	-----	-----
-----	-----	3,500	5-40-0369	CONCRETE PIPE SAW (SPLIT)	-----	-----	-----
-----	-----	4,000	5-40-0370	PHONE SYS UPGRADE(SPLIT)	-----	-----	-----
-----	-----	-----	5-40-0371	RESERVOIR HOIST	17,100	17,100	17,100
-----	-----	-----	5-40-0372	UTV-WATERSHED MAINT	12,000	12,000	12,000
13,273	7,079	7,500		TOTAL CAPITAL OUTLAY	29,100	29,100	29,100
TRANSFERS							
-----	-----	-----	5-60-0101	TRANS TO CENTRAL STORES	20,000	20,000	20,000
				TOTAL TRANSFERS	20,000	20,000	20,000
CONTINGENCY							
-----	-----	-----	5-70-0501	CONTINGENCY	200,000	200,000	200,000
				TOTAL CONTINGENCY	200,000	200,000	200,000
UEFB							
-----	-----	951,163	5-90-0701	UEFB (FUTURE PROJECTS)	563,492	566,192	562,447
		951,163		TOTAL UEFB	563,492	566,192	562,447
1,114,463	1,199,653	2,281,446		T O T A L DEPT 401 E X P E N S E S	2,176,265	2,176,265	2,176,265

Water Utility Fund - 104

The Water Construction Department - 402

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	210,250	150,000	The decrease in personnel costs is due to the delay in the Mountain Line Project. The current focus is completing the UV treatment project due.
5-20-0223	CONTRACTED SERVICES	205,000	117,500	The decrease is due to the current focus on completing the UV treatment project. This line includes the cost to do an environmental assessment of the mountain line replacement required by the Forest Service and other costs as defined in the Public Works Water Capital Plan.
5-20-0246	VENDOR MATERIAL	250,000	10,000	The decrease is explained in contracted services above.
5-20-0247	STORES MATERIAL	100,000	10,000	Inventory materials are purchased from Central Stores including pipe in inventory. The decrease is explained in contracted services above.
5-40-0361	RESERVOIR UV TREATMENT	430,000	2,500,000	This includes the materials and construction of the UV treatment plant, including equipment and delivery, to be completed in fall of 2014.

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104-WATER UTILITY FUND
402-WATER UTILITY CONST DEPT
-- HISTORICAL DATA --
2011-2012 2012-2013

BUDGET DOCUMENT
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ADOPTED ACCT DESCRIPTION PROPOSED APPROVED ADOPTED
2013-2014

E X P E N S E S

PERSONNEL SERVICES

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		159,142	5-10-0101	WAGES	148,888	148,888	148,888
12,847	21,711		5-10-0103	SUPERVISOR			
11,050	8,030		5-10-0104	EQUIPMENT OPERATOR II			
1,360	1,805		5-10-0106	SPECIALIST II			
7,231	7,294		5-10-0107	EQUIPMENT OPERATOR I			
8,713	5,194		5-10-0108	UTILITY WORKER			
29,389	29,306		5-10-0109	SPECIALIST I			
448	204	1,000	5-10-0113	PART TIME LABOR	1,000	1,000	1,000
36	136		5-10-0114	OVERTIME			
5,110	5,208	77	5-10-0115	SOCIAL SECURITY	77	77	77
11,822	11,116		5-10-0116	PUBLIC EMPLOYEES RETIREME			
1,406	1,296	31	5-10-0117	WORKERS' COMPENSATION INS	35	35	35
20,951	21,691		5-10-0118	HEALTH INSURANCE			
70	124		5-10-0122	EMPLOYEE BENEFITS			
110,433	113,115	160,250		TOTAL PERSONNEL SERVICES	150,000	150,000	150,000

MATERIALS & SERVICES

		350	5-20-0210	LAUNDRY & CLEANING	200	200	200
			5-20-0211	PRINTING & ADVERTISING			
1,700	1,700	1,700	5-20-0213	AUDIT	1,700	1,700	1,700
247,938	221,705	205,000	5-20-0223	CONTRACTED SERVICES	117,500	117,500	117,500
25,080	25,688	47,748	5-20-0224	EQUIP MAINT/REPLACE	34,065	34,065	34,065
2,493	3,233	3,991	5-20-0228	INSURANCE	4,670	4,670	4,670
		2,000	5-20-0235	WATER CONST. REFUNDS	2,000	2,000	2,000
802	312	1,000	5-20-0238	OPERATING SUPPLIES	1,000	1,000	1,000
20,559	17,668	250,000	5-20-0246	VENDOR MATERIAL	10,000	10,000	10,000
61,313	38,684	100,000	5-20-0247	STORES MATERIAL	10,000	10,000	10,000
38,076	35,879	68,229	5-20-0270	ADMN. SERVICES INDIRECT C	100,497	100,497	100,497
397,961	344,869	680,018		TOTAL MATERIALS & SERVICES	281,632	281,632	281,632

CAPITAL OUTLAY

1,054			5-40-0356	TOTAL STATION (SPLIT)			
51,609	133,219	1,180,000	5-40-0361	RESERVIOR UV TREATMENT	2,500,000	2,500,000	2,500,000
52,663	133,219	1,180,000		TOTAL CAPITAL OUTLAY	2,500,000	2,500,000	2,500,000
561,057	591,203	2,020,268		T O T A L DEPT 402 E X P E N S E S	2,931,632	2,931,632	2,931,632
3,446,292	3,907,717	4,301,714		T O T A L FUND 104 R E V E N U E S	5,107,897	5,107,897	5,107,897
779,912	817,398	905,900		TOTAL PERSONNEL SERVICES	932,933	930,233	933,978
829,672	833,160	1,257,151		TOTAL MATERIALS & SERVICES	862,372	862,372	862,372
65,936	140,298	1,187,500		TOTAL CAPITAL OUTLAY	2,529,100	2,529,100	2,529,100

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104-WATER UTILITY FUND
402-WATER UTILITY CONST DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS	20,000	20,000	20,000
				TOTAL CONTINGENCY	200,000	200,000	200,000
		951,163		TOTAL UEFB	563,492	566,192	562,447
1,675,520	1,790,856	4,301,714	T O T A L	FUND 104 E X P E N S E S	5,107,897	5,107,897	5,107,897

WASTEWATER FUND

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BIJEAN
105-WASTEWATER UTILITY FUND
100-REVENUE

BUDGET DOCUMENT
YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
616,508	714,214	839,562	3-01-0101	BEGINNING WORKING CAPITAL	819,374	819,374	819,374
15,440	3,737	5,000	3-10-0200	WASTEWATER MAIN CHARGE	5,000	5,000	5,000
12,574	18,604	8,500	3-10-0300	WASTEWATER SERVICE FEES	8,500	8,500	8,500
9,672	2,900	-----	3-10-0305	LATERAL REPLACE RESORT ST	-----	-----	-----
30,484	33,022	30,000	3-10-0900	INCIDENTAL SALES	30,000	30,000	30,000
3,782	3,782	3,782	3-10-1001	RENT OF PROPERTY	3,782	3,782	3,782
4,009	4,257	4,000	3-10-1200	INTEREST	3,750	3,750	3,750
-----	-----	-----	3-10-2207	MISCELLANEOUS INCOME	-----	-----	-----
848	848	800	3-10-2911	G STREET LID INTEREST	750	750	750
1,005,092	1,031,266	1,066,263	3-10-3001	WASTEWATER SERVICE CHARGE	1,082,257	1,082,257	1,082,257
-----	2,280	-----	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
1,698,409	1,814,910	1,957,907	T O T A L	DEPT 100 R E V E N U E S	1,953,413	1,953,413	1,953,413

Wastewater Utility Fund - 105

Wastewater Maintenance Department - 501

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	494,685	540,465	This increase reflects the increase in required maintenance, TV inspection and cleaning.
5-20-0203	TRAVEL & TRAINING	6,000	6,000	This line covers necessary training and continuing education in order to maintain required certifications.
5-20-0220	DUES AND FEES	15,000	15,000	This line covers memberships in wastewater organizations, DEQ permit fees, professional periodicals, property taxes, certification fees and software maintenance subscriptions.
5-20-0222	SPECIAL CONTRACTED SERVICE	25,000	25,000	This funding is for all of the required testing of influent, effluent and river water. This includes additional testing that is required by DEQ.
5-20-0223	CONTRACTED SERVICES	10,000	7,500	Funding is for work that is done by outside contractors, including electricians and chemical consultants.

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105-WASTEWATER UTILITY FUND
501-WASTEWATER MAINT DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
		436,700	5-10-0101	WAGES/BENEFITS	482,067	479,367	479,367
24,578	23,220		5-10-0102	DIRECTOR OF PUBLIC WORKS			
53,457	69,897		5-10-0103	SUPERVISOR/ENGINEER			
1,991	3,123		5-10-0104	EQUIPMENT OPERATOR II			
24,251	24,396	24,746	5-10-0105	ACCTS REC SPECIALIST	25,543	25,543	25,543
81,050	75,609		5-10-0106	WASTEWATER SPECIALIST			
2,948	1,524		5-10-0107	EQUIPMENT OPERATOR			
12,475	12,375		5-10-0108	UTILITY WORKER			
73,247	78,073		5-10-0109	SPECIALIST/TECH ENGINEER			
26			5-10-0110	PW SECRETARY .2 FTE			
38			5-10-0112	CASHIER			
1,456	381	2,500	5-10-0113	PART TIME HELP	2,500	2,500	2,500
4,939	4,818	5,500	5-10-0114	OVERTIME	5,500	5,500	5,500
20,743	21,842	3,041	5-10-0115	SOCIAL SECURITY	3,102	3,102	3,102
58,906	58,512	8,254	5-10-0116	PUBLIC EMPLOYEES RETIREME	8,430	8,430	8,430
5,605	5,447	954	5-10-0117	WORKERS' COMPENSATION INS	966	966	966
70,778	79,610	3,490	5-10-0118	HEALTH INSURANCE	1,812	1,812	1,812
730	843	2,000	5-10-0122	EMPLOYEE BENEFITS	2,000	2,000	2,000
826	846	2,500	5-10-0123	COMPENSATED ABSENCE ACCRL	2,500	2,500	2,500
2,781	4,744	5,000	5-10-0124	COMPENSATION SELLS	5,000	5,000	5,000
			5-10-0130	NON REP SET ASIDE			3,745
440,825	463,568	494,685	TOTAL	PERSONNEL SERVICES	539,420	536,720	540,465
MATERIALS & SERVICES							
904	1,907	2,000	5-20-0201	TELEPHONE	2,200	2,200	2,200
11,514	11,794	15,000	5-20-0202	ELECTRIC POWER	15,000	15,000	15,000
2,037	2,910	6,000	5-20-0203	TRAINING & TRAVEL	6,000	6,000	6,000
3,785	3,149	5,000	5-20-0205	EQUIPMENT MAINTENANCE	5,000	5,000	5,000
785	632	1,000	5-20-0206	BUILDING MAINTENANCE	1,000	1,000	1,000
	2,166	1,000	5-20-0207	GROUND MAINTENANCE	1,000	1,000	1,000
951	874	1,000	5-20-0210	LAUNDRY & CLEANING	1,000	1,000	1,000
	21	100	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	100	100	100
1,898	1,977	2,000	5-20-0212	COPY MACHINE SUPPLIES	2,050	2,050	2,050
1,600	1,600	1,600	5-20-0213	AUDIT	1,600	1,600	1,600
216	389	500	5-20-0215	OFFICE SUPPLIES	500	500	500
56			5-20-0219	FINANCIAL SOFTWARE MAINT			
7,131	7,797	15,000	5-20-0220	DUES AND FEES	15,000	15,000	15,000
7,866	9,567	25,000	5-20-0222	SPECIAL CONTRACTED SERVIC	25,000	25,000	25,000
4,639	14,517	10,000	5-20-0223	CONTRACTED SERVICES	7,500	7,500	7,500
76,836	80,800	86,224	5-20-0224	EQUIP MAINT/REPLACE	94,021	94,021	94,021
19,449	24,720	31,134	5-20-0228	INSURANCE	36,426	36,426	36,426
247	2,248	1,000	5-20-0235	REFUNDS	1,000	1,000	1,000
2,214	4,894	3,500	5-20-0238	OPERATING SUPPLIES	3,500	3,500	3,500
10,705	9,333	14,750	5-20-0242	INFORMATION TECHNOLOGY	15,000	15,000	15,000
395	13	525	5-20-0244	POSTAGE	525	525	525

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BUDGET DOCUMENT

105-WASTEWATER UTILITY FUND
 501-WASTEWATER MAINT DEPT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
16,830	2,971	10,000	5-20-0246	VENDOR MATERIAL	8,000	8,000	8,000
12,200	6,029	10,000	5-20-0247	STORES MATERIAL	8,000	8,000	8,000
13,000	13,000	13,000	5-20-0262	BILLING CHARGE TO WATER D	13,000	13,000	13,000
33,228	19,205	36,000	5-20-0263	LAGOON CHEMICALS	31,000	31,000	31,000
54,671	59,088	65,904	5-20-0270	ADMIN SERVICES INDIRECT	64,590	64,590	64,590
50,255	51,295	53,313	5-20-0274	PYMT IN LIEU FRANCHISE	54,113	54,113	54,113
5,659	5,943	8,000	5-20-0300	SMALL EQUIPMENT PURCHASES	6,000	6,000	6,000
339,071	338,839	418,550		TOTAL MATERIALS & SERVICES	418,125	418,125	418,125
CAPITAL OUTLAY							
1,054	-----	-----	5-40-0356	TOTAL STATION (SPLIT)	-----	-----	-----
5,979	-----	-----	5-40-0361	LAGOON BUILDING IMP	-----	-----	-----
-----	6,212	-----	5-40-0368	VACTOR ATTCH LEVEL WIND	-----	-----	-----
-----	-----	3,500	5-40-0369	CONCRETE PIPE SAW (SPLIT)	-----	-----	-----
-----	-----	-----	5-40-0370	LAGOON PHONE SYS UPGRADE	8,000	8,000	8,000
7,033	6,212	3,500		TOTAL CAPITAL OUTLAY	8,000	8,000	8,000
CONTINGENCY							
-----	-----	100,000	5-70-0501	OPERATING CONTINGENCY	100,000	100,000	100,000
-----	-----	100,000		TOTAL CONTINGENCY	100,000	100,000	100,000
UEFB							
-----	-----	661,585	5-90-0701	UEFB (FUTURE PROJECTS)	583,296	585,996	582,251
-----	-----	661,585		TOTAL UEFB	583,296	585,996	582,251
786,929	808,619	1,678,320		T O T A L D E P T 5 0 1 E X P E N S E S	1,648,841	1,648,841	1,648,841

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.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of budget and explanation of changes from previous year
5-20-0223	CONTRACTED SERVICES	140,000	162,000	This line includes a proposed pipe lining project as shown in the capital plan and other miscellaneous contracted services.

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BUDGET DOCUMENT

105-WASTEWATER UTILITY FUND
502-WASTEWATER CONST DEPT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
		63,023	5-10-0101	WAGES/BENEFITS	66,244	66,244	66,244
1,851	1,130		5-10-0103	SUPERVISOR			
5,613	3,833		5-10-0104	EQUIPMENT OPERATOR II			
1,433	998		5-10-0106	SPECIALIST II			
5,032	3,205		5-10-0107	EQUIPMENT OPERATOR I			
4,869	2,905		5-10-0108	UTILITY WORKER			
3,823	276		5-10-0109	SPECIALIST I			
530	72	1,500	5-10-0113	PART TIME LABOR	1,500	1,500	1,500
34		200	5-10-0114	OVERTIME	200	200	200
1,704	916	130	5-10-0115	SOCIAL SECURITY	130	130	130
4,157	2,326	44	5-10-0116	PUBLIC EMPLOYEES RETIREME	44	44	44
610	348	103	5-10-0117	WORKERS' COMPENSATION INS	132	132	132
6,909	4,062		5-10-0118	HEALTH INSURANCE			
36,565	20,071	65,000	TOTAL	PERSONNEL SERVICES	68,250	68,250	68,250
MATERIALS & SERVICES							
			5-20-0205	EQUIPMENT MAINTENANCE			
		200	5-20-0210	LAUNDRY & CLEANING	200	200	200
144	132	200	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	200	200	200
255	255	255	5-20-0213	AUDIT	255	255	255
	250	250	5-20-0220	DUES AND FEES	250	250	250
109,809	138,220	140,000	5-20-0223	CONTRACTED SERVICES	162,000	162,000	162,000
10,673	5,859	18,974	5-20-0224	EQUIP MAINT/REPLACE	19,922	19,922	19,922
1,612	2,049	2,581	5-20-0228	INSURANCE	3,020	3,020	3,020
		500	5-20-0235	SEWER CONST REFUNDS.	500	500	500
489	105	200	5-20-0238	OPERATING SUPPLIES	200	200	200
19,382	4,119	15,000	5-20-0246	VENDOR MATERIAL	14,000	14,000	14,000
3,556	3,327	15,000	5-20-0247	STORES MATERIAL	14,000	14,000	14,000
14,781	14,823	21,427	5-20-0270	ADMN. SERVICES INDIRECT C	21,775	21,775	21,775
160,701	169,139	214,587	TOTAL	MATERIALS & SERVICES	236,322	236,322	236,322
197,266	189,210	279,587	TOTAL	DEPT 502 EXPENSES	304,572	304,572	304,572
1,698,409	1,814,910	1,957,907	TOTAL	FUND 105 REVENUES	1,953,413	1,953,413	1,953,413
477,390	483,639	559,685	TOTAL	PERSONNEL SERVICES	607,670	604,970	608,715
499,772	507,978	633,137	TOTAL	MATERIALS & SERVICES	654,447	654,447	654,447
7,033	6,212	3,500	TOTAL	CAPITAL OUTLAY	8,000	8,000	8,000
			TOTAL	DEBT SERVICE			
			TOTAL	TRANSFERS			
		100,000	TOTAL	CONTINGENCY	100,000	100,000	100,000
		661,585	TOTAL	UEFB	583,296	585,996	582,251
984,195	997,829	1,957,907	TOTAL	FUND 105 EXPENSES	1,953,413	1,953,413	1,953,413

CENTRAL STORES FUND

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107-CENTRAL STORES FUND
100-REVENUE

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YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
270,677	273,063	250,000	3-01-0101	BEGINNING WORKING CAPITAL	260,000	260,000	260,000
514	2,433	-----	3-10-0900	INCIDENTAL SALES	-----	-----	-----
136,083	130,849	204,000	3-10-3001	SALE OF INVENTORY	127,600	127,600	127,600
-----	-----	-----	3-10-5705	WATER FUND TRANSFER	20,000	20,000	20,000
407,274	406,345	454,000	T O T A L DEPT 100 R E V E N U E S		407,600	407,600	407,600

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.

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107-CENTRAL STORES FUND
 701-CENTRAL STORES FUND

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
MATERIALS & SERVICES							
134,211	127,249	204,000	5-20-0247	INVENTORY PURCHASES	157,600	157,600	157,600
134,211	127,249	204,000		TOTAL MATERIALS & SERVICES	157,600	157,600	157,600
CONTINGENCY							
-----	-----	50,000	5-70-0501	OPERATING CONTINGENCY	50,000	50,000	50,000
		50,000		TOTAL CONTINGENCY	50,000	50,000	50,000
UEFB							
-----	-----	200,000	5-90-0701	UNAPPROPRIATED ENDING FD.	200,000	200,000	200,000
		200,000		TOTAL UEFB	200,000	200,000	200,000
134,211	127,249	454,000	T O T A L	DEPT 701 E X P E N S E S	407,600	407,600	407,600
407,274	406,345	454,000	T O T A L	FUND 107 R E V E N U E S	407,600	407,600	407,600
134,211	127,249	204,000		TOTAL PERSONNEL SERVICES			
				TOTAL MATERIALS & SERVICES	157,600	157,600	157,600
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
		50,000		TOTAL CONTINGENCY	50,000	50,000	50,000
		200,000		TOTAL UEFB	200,000	200,000	200,000
134,211	127,249	454,000	T O T A L	FUND 107 E X P E N S E S	407,600	407,600	407,600

EQUIPMENT AND VEHICLE FUND

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108-EQUIPMENT & VEHICLE FUND
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
610,757	477,616	470,000	3-01-0101	BEGINNING WORKING CAPITAL	388,509	388,509	388,509
376,612	377,873	508,729	3-10-0303	EQUIP MAINT/REPL FUNDG	515,745	515,745	515,745
13,698	8,070	5,000	3-10-0900	INCIDENTAL SALES	5,000	5,000	5,000
3,154	2,708	2,700	3-10-1200	INTEREST	2,400	2,400	2,400
204	-----	-----	3-10-2207	MISCELLANEOUS REVENUE	-----	-----	-----
12,000	16,074	-----	3-10-5704	TRANS FR 110 LID PAY BIRC	-----	-----	-----
15,000	15,000	15,000	3-10-5705	TRANS FR 110 ELM LID PAY	15,000	15,000	15,000
-----	1,481	-----	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
-----	-----	-----	3-10-5715	TRANS GEN INTERFD LOAN	36,452	36,452	36,452
-----	-----	-----	3-10-5716	TRANS FR GOLF EQUIP FUND	42,000	42,000	42,000
-----	-----	-----	3-10-5717	TRANS INTERFND LOAN 135	41,758	41,758	41,758
1,031,425	898,822	1,001,429	T O T A L	DEPT 100 R E V E N U E S	1,046,864	1,046,864	1,046,864

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.

Equipment & Vehicle Operations - Department 801

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

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

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0111	TRANSFER TO GOLF EQUIP FUND	-	242,378	This interfund loan transfer will be repaid over seven years. This loan will be used to pay for replacement equipment that belonged to the previous contractor.

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108-EQUIPMENT & VEHICLE FUND
801-EQUIP & VEH OPERATIONS

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
49,558	44,562	58,044	5-10-0101	WAGES			
	309		5-10-0103	SHOP SUPERVISOR	59,205	58,044	58,044
31,163	32,137	47,348	5-10-0104	EQUIPMENT OPERATOR II			
29,012	27,692	21,949	5-10-0106	MECHANIC II	49,489	49,489	49,489
428	103		5-10-0108	UTILITY WORKER	33,569	33,569	33,569
110	461	1,000	5-10-0109	MECHANIC I			
		750	5-10-0113	PART TIME HELP	1,000	1,000	1,000
8,064	7,781	10,480	5-10-0114	OVERTIME	750	750	750
18,614	20,310	26,601	5-10-0115	SOCIAL SECURITY	11,751	11,663	11,663
3,788	2,505	4,260	5-10-0116	PUBLIC EMPLOYEES RETIREME	29,539	29,282	29,282
34,170	33,622	44,100	5-10-0117	WORKERS' COMPENSATION INS	5,645	5,600	5,600
1,200	1,560	1,200	5-10-0118	HEALTH INSURANCE	40,204	40,204	40,204
2,498	1,451	4,000	5-10-0122	EMPLOYEE BENEFITS	1,200	1,200	1,200
		1,700	5-10-0123	COMPENSATED ABSENCE ACCRL	4,000	4,000	4,000
		5,000	5-10-0124	COMPENSATION SELLS	1,700	1,700	1,700
			5-10-0126	PAYOUT AT TERMINATION	6,700	6,700	6,700
			5-10-0130	NON REPRESENTED SET-ASIDE			3,104
178,605	169,591	226,432	TOTAL	PERSONNEL SERVICES	244,752	243,201	246,305
MATERIALS & SERVICES							
811	782	1,200	5-20-0201	TELEPHONE	1,000	1,000	1,000
5,653	5,586	5,000	5-20-0202	ELECTRIC POWER	5,500	5,500	5,500
	597	500	5-20-0203	TRAINING & TRAVEL	500	500	500
	4		5-20-0204	VEHICLE MAINTENANCE			
28			5-20-0205	EQUIPMENT MAINTENANCE			
4,901	3,979	7,000	5-20-0206	BUILDING MAINTENANCE	5,000	5,000	5,000
761	977	850	5-20-0210	LAUNDRY & CLEANING	1,000	1,000	1,000
195	149	150	5-20-0212	COPY MACHINE MAINT	150	150	150
850	850	850	5-20-0213	AUDIT	850	850	850
245	419	250	5-20-0215	OFFICE SUPPLIES	250	250	250
14,575	18,298	15,000	5-20-0216	VEHICLE SUPPLIES	15,000	15,000	15,000
586	510	2,500	5-20-0220	DUES AND FEES	1,500	1,500	1,500
27,140	19,619	25,000	5-20-0221	EQUIPMENT SUPPLIES	25,000	25,000	25,000
12,333	5,989	12,000	5-20-0223	CONTRACTED SERVICES	12,000	12,000	12,000
13,589	17,271	21,753	5-20-0228	INSURANCE	25,450	25,450	25,450
71,461	62,522	72,500	5-20-0231	GASOLINE & OIL	72,500	72,500	72,500
186	593	1,500	5-20-0233	RADIO MAINTENANCE	1,500	1,500	1,500
5,775	5,414	5,000	5-20-0238	OPERATING SUPPLIES	5,000	5,000	5,000
3,666	1,231	3,350	5-20-0242	INFORMATION TECHNOLOGY	2,500	2,500	2,500
9,888	16,226	12,000	5-20-0243	TIRES AND BATTERIES	12,000	12,000	12,000
977	919	1,250	5-20-0252	HEATING FUEL	1,200	1,200	1,200
1,726	3,903	2,000	5-20-0300	SMALL EQUIPMENT	2,000	2,000	2,000
664	335	1,000	5-20-0301	TECH SERVICES EQUIP	1,000	1,000	1,000
176,010	166,173	190,653	TOTAL	MATERIALS & SERVICES	190,900	190,900	190,900

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108-EQUIPMENT & VEHICLE FUND
801-EQUIP & VEH OPERATIONS

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

TRANSFERS							
-----	-----	-----	5-60-0111	TRANS TO GOLF EQUIP 135	242,378	242,378	242,378
-----	-----	36,256	5-60-0181	TRANS-INTERFUND LOAN GEN	33,000	-----	-----
		36,256	TOTAL TRANSFERS		275,378	242,378	242,378
CONTINGENCY							
-----	-----	200,000	5-70-0501	CONTINGENCY	200,000	200,000	200,000
		200,000	TOTAL CONTINGENCY		200,000	200,000	200,000
UEFB							
-----	-----	165,088	5-90-0701	UNAPPROPRIATED ENDING FD.	135,834	170,385	167,281
		165,088	TOTAL UEFB		135,834	170,385	167,281
354,615	335,764	818,429	T O T A L D E P T 8 0 1 E X P E N S E S		1,046,864	1,046,864	1,046,864

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108-EQUIPMENT & VEHICLE FUND
 803-EQUIP & VEH CAP OUTLAY

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
CAPITAL OUTLAY							
182,158			5-40-0367	STREET SWEEPER			
17,035			5-40-0368	PLOTTER/SCANNER			
	9,748		5-40-0369	USED 3/4 TON FLATBED			
	23,000		5-40-0370	USED AERIAL/UTILITY TRUCK			
	9,885		5-40-0371	USED 3/4 TON 4WD PICKUP			
	16,000		5-40-0372	SPRAYER			
		6,000	5-40-0373	BRAKE & ROTOR LATHE			
		25,000	5-40-0374	SUV - TECH SERVICES			
		25,000	5-40-0375	SUV - TECH SERVICES			
		125,000	5-40-0376	EXCAVATOR			
		2,000	5-40-0377	PHONE SYS UPGRADE(SPLIT)			
			5-40-0378	GOLF COURSE EQUIPMENT			
199,193	58,633	183,000	TOTAL CAPITAL OUTLAY				
199,193	58,633	183,000	T O T A L D E P T 8 0 3 E X P E N S E S				
1,031,425	898,822	1,001,429	T O T A L F U N D 1 0 8 R E V E N U E S				
178,605	169,591	226,432	TOTAL PERSONNEL SERVICES		244,752	243,201	246,305
176,010	166,173	190,653	TOTAL MATERIALS & SERVICES		190,900	190,900	190,900
199,193	58,633	183,000	TOTAL CAPITAL OUTLAY				
		36,256	TOTAL DEBT SERVICE				
		36,256	TOTAL TRANSFERS		275,378	242,378	242,378
		200,000	TOTAL CONTINGENCY		200,000	200,000	200,000
		165,088	TOTAL UEFB		135,834	170,385	167,281
553,808	394,397	1,001,429	T O T A L F U N D 1 0 8 E X P E N S E S				

LID FUND

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BIJEAN
110-LOCAL IMPRVMT DIST REPAYS
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
24,573	24,670	8,500	3-01-0101	BEGINNING WORKING CAPITAL	29,000	29,000	29,000
91	48	1,000	3-10-1200	INVESTMENT INCOME	3,000	3,000	3,000
249	-----	20,000	3-10-1700	IMPROVEMENT DIST ASSMT.	30,000	30,000	30,000
-----	889	-----	3-10-1809	80/81 PRI DIST 3-P	-----	-----	-----
537	-----	-----	3-10-1903	PRIN LID '93 PRIMARY	-----	-----	-----
260	130	-----	3-10-1904	PRIN LID '94-95 IMP DIST	-----	-----	-----
2,610	1,290	-----	3-10-1905	PRIN LID '96-97 BIRCH IMP	-----	-----	-----
3,661	2,692	-----	3-10-1907	PRIN LID '02 INDIANA ST	-----	-----	-----
3,021	3,781	-----	3-10-1908	PRIN LID '04 BIRCH ST	-----	-----	-----
13,884	11,994	-----	3-10-1909	PRIN LID '06 ELM ST	-----	-----	-----
-----	-----	-----	3-10-1912	PRIN LID '14 RESORT ST	-----	-----	-----
-----	727	-----	3-10-2809	80/81 INT DIST 3-P	-----	-----	-----
4	-----	-----	3-10-2903	INT LID '93 PRIMARY	-----	-----	-----
14	5	-----	3-10-2904	INT LID '94-95 IMP DIST	-----	-----	-----
121	97	-----	3-10-2905	INT LID '96-97 BIRCH ST	-----	-----	-----
368	232	-----	3-10-2907	INT LID '02 INDIANA ST	-----	-----	-----
616	741	-----	3-10-2908	INT LID '04 BIRCH ST	-----	-----	-----
1,719	998	-----	3-10-2909	INT LID '06 ELM ST	-----	-----	-----
-----	-----	-----	3-10-5710	TRANSFER FROM RESORT UTIL	13,597	13,597	13,597
-----	294,881	-----	3-10-5714	TRANS-LOAN SILVERS FUND	-----	-----	-----
-----	-----	-----	3-10-5715	TRANS FROM GENERAL FUND	980	980	980
51,728	343,175	29,500	T O T A L	DEPT 100 R E V E N U E S	76,577	76,577	76,577

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	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0242	INFORMATION TECHNOLOGY	100	100	Funds are used to cover any necessary expenditures for software enhancements.
5-20-0241	LID GRANT MATCH	200	-	The ordinance to create the opportunity for future LID grant matches was not passed by Council.
5-20-0294	BANK CHARGES	100	100	This line includes VISA charges when applicable.

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BIJEAN
110-LOCAL IMPRVMT DIST REPAYS
901-LID PROCEED EXPENDITURES

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
MATERIALS & SERVICES							
-----	-----	100	5-20-0235	REFUNDS	100	100	100
-----	-----	200	5-20-0241	LID GRANT MATCH	-----	-----	-----
-----	20	100	5-20-0242	INFORMATION TECHNOLOGY	100	100	100
56	-----	100	5-20-0294	BANK CHARGES	100	100	100
56	20	500	TOTAL MATERIALS & SERVICES		300	300	300
TRANSFERS							
12,000	16,074	-----	5-60-0627	TRANS TO EQ FUND BIRCH	-----	-----	-----
15,000	15,000	15,000	5-60-0628	TRANS TO EQ FUND ELM	15,000	15,000	15,000
-----	-----	8,000	5-60-0630	TRANS TO SILVER'S FUND	61,277	61,277	61,277
-----	294,881	6,000	5-60-0631	TRANS TO UNDERGROUND UTIL	-----	-----	-----
27,000	325,955	29,000	TOTAL TRANSFERS		76,277	76,277	76,277
27,056	325,975	29,500	TOTAL DEPT 901 EXPENSES		76,577	76,577	76,577
51,728	343,175	29,500	TOTAL FUND 110 REVENUES		76,577	76,577	76,577
56	20	500	TOTAL PERSONNEL SERVICES				
			TOTAL MATERIALS & SERVICES		300	300	300
			TOTAL CAPITAL OUTLAY				
			TOTAL DEBT SERVICE				
27,000	325,955	29,000	TOTAL TRANSFERS		76,277	76,277	76,277
			TOTAL CONTINGENCY				
			TOTAL UEFB				
27,056	325,975	29,500	TOTAL FUND 110 EXPENSES		76,577	76,577	76,577

FIRE EQUIPMENT RESERVE FUND

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BIJEAN
112-FIRE EQUIP RESERVE FUND
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
64,455	91,378	142,000	3-01-0101	BEGINNING WORKING CAPITAL	23,600	23,600	23,600
30,604	57,604	346,750	3-10-0300	GIFTS, GRANTS & DONATIONS	555,560	555,560	555,560
-----	21	1,000	3-10-0301	DONATIONS-FIRE TRK RESTOR	1,000	1,000	1,000
535	659	200	3-10-1200	INTEREST ON INVESTMENTS	200	200	200
28,000	20,000	20,000	3-10-5701	TRANS FROM GENERAL FUND	20,000	20,000	20,000
123,594	169,662	509,950	T O T A L DEPT 100 R E V E N U E S		600,360	600,360	600,360

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	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	500	500	This will be used to help restore the historic fire truck which is used in parades and on display, if donation or grant dollars are received.
5-20-0246	VENDOR MATERIAL	500	500	This will be used to help restore the historic fire truck which is used in parades and on display, if donation or grant dollars are received.
5-40-0359	FIRE DEPARTMENT RADIO UPGRADE	-	584,800	If successful with a grant this would replace fire department mobile and handheld radios, Baker County fire service repeaters and gain compliance with federal P-25 communication standards.

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BUDGET DOCUMENT

112-FIRE EQUIP RESERVE FUND
 121-FIRE EQUIP RESERVE FUND

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
MATERIALS & SERVICES							
-----	-----	500	5-20-0223	CONTRACTED SERVICES	500	500	500
-----	3,612	500	5-20-0246	VENDOR MATERIALS	500	500	500
	3,612	1,000	TOTAL MATERIALS & SERVICES		1,000	1,000	1,000
CAPITAL OUTLAY							
32,215	-----	-----	5-40-0313	EXTRICATION EQUIPMENT	-----	-----	-----
-----	134,931	136,000	5-40-0354	AMBULANCE	-----	-----	-----
-----	25,180	-----	5-40-0355	PORTABLE EMS EQUIPMENT	-----	-----	-----
-----	-----	315,000	5-40-0356	INTERFACE FIRE PUMPER	-----	-----	-----
-----	-----	22,000	5-40-0357	TURNOUTS - VOLUNTEERS	-----	-----	-----
-----	-----	28,000	5-40-0358	NEW RADIO SYSTEM	-----	-----	-----
-----	-----	-----	5-40-0359	FIRE DEPT RADIO UPGRADE	584,800	584,800	584,800
32,215	160,111	501,000	TOTAL CAPITAL OUTLAY		584,800	584,800	584,800
CONTINGENCY							
-----	-----	-----	5-70-0501	OPERATING CONTINGENCY	14,560	14,560	14,560
			TOTAL CONTINGENCY		14,560	14,560	14,560
UEFB							
-----	-----	7,950	5-90-0701	UNAPPROPRIATED ENDING FD	-----	-----	-----
		7,950	TOTAL UEFB				
32,215	163,723	509,950	TOTAL DEPT 121 EXPENSES		600,360	600,360	600,360
123,594	169,662	509,950	TOTAL FUND 112 REVENUES		600,360	600,360	600,360
	3,612	1,000	TOTAL PERSONNEL SERVICES				
32,215	160,111	501,000	TOTAL MATERIALS & SERVICES		1,000	1,000	1,000
			TOTAL CAPITAL OUTLAY		584,800	584,800	584,800
			TOTAL DEBT SERVICE				
			TOTAL TRANSFERS				
		7,950	TOTAL CONTINGENCY		14,560	14,560	14,560
			TOTAL UEFB				
32,215	163,723	509,950	TOTAL FUND 112 EXPENSES		600,360	600,360	600,360

TRUST FUNDS

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BIJEAN
113-ONE HUNDRED YEAR TRUST
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED						
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
R E V E N U E S								
2,871	2,888	2,900	3-01-0101	BEGINNING WORKING CAPITAL	2,915	2,915	2,915	
17	16	15	3-10-1200	INTEREST	15	15	15	
2,888	2,904	2,915	T O T A L	DEPT 100 R E V E N U E S	2,930	2,930	2,930	

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	2013-14 Budget Amount	2014514 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-90-0701	UNAPPROPRIATED ENDING FUND BALANCE	2,915	2,930	This represents the projected balance of the fund at June 30, 2015.

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BIJEAN
113-ONE HUNDRED YEAR TRUST
137-HUNDRED YR 2089 TRUST FND
-- HISTORICAL DATA --
2011-2012 2012-2013

BUDGET DOCUMENT
YEAR 2014-2015

		ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
UEFB		2,915	5-90-0701	UNAPPROPRIATED ENDING FD.	2,930	2,930	2,930
		2,915		TOTAL UEFB	2,930	2,930	2,930
		2,915		TOTAL DEPT 137 EXPENSES	2,930	2,930	2,930
2,888	2,904	2,915		TOTAL FUND 113 REVENUES	2,930	2,930	2,930
				TOTAL PERSONNEL SERVICES			
				TOTAL MATERIALS & SERVICES			
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
				TOTAL CONTINGENCY			
		2,915		TOTAL UEFB	2,930	2,930	2,930
		2,915		TOTAL FUND 113 EXPENSES	2,930	2,930	2,930

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BIJEAN
114-MT. HOPE TRUST FUND
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED						
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
R E V E N U E S								
300,605	319,517	338,488	3-01-0101	BEGINNING WORKING CAPITAL	357,611	357,611	357,611	
1,734	1,742	2,290	3-10-1200	INTEREST EARNINGS	2,300	2,300	2,300	
-----	71	-----	3-10-4316	DONATIONS	-----	-----	-----	
18,912	18,931	19,090	3-10-5707	TRANS FR GOLF - PRINCIPAL	19,100	19,100	19,100	
1,088	1,069	910	3-10-5711	TRANS FR GOLF - INTEREST	900	900	900	
322,339	341,330	360,778	T O T A L	DEPT 100 R E V E N U E S	379,911	379,911	379,911	

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

This fund started with donated funds and then grew annually from the sale of 40% cemetery lots and perpetual care income until 2009 when the Ordinance was amended and those sales were moved to the General Fund to help pay for the increasing cost of cemetery maintenance. 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	2013-14 Budget Amount	2014514 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0601	TRANSFER TO GENERAL CEMETERY	3,200	3,200	Currently the Local Government Investment Pool is paying 0.54% on the City’s investment.

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BIJEAN
114-MT. HOPE TRUST FUND
141-MOUNT HOPE TRUST FUND

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
TRANSFERS							
2,822	2,811	3,200	5-60-0601	TRANS TO GENERAL CEMETERY	3,200	3,200	3,200
2,822	2,811	3,200		TOTAL TRANSFERS	3,200	3,200	3,200
UEFB							
-----	-----	357,578	5-90-0701	UNAPPROPRIATED ENDING FD.	376,711	376,711	376,711
		357,578		TOTAL UEFB	376,711	376,711	376,711
2,822	2,811	360,778	T O T A L	DEPT 141 E X P E N S E S	379,911	379,911	379,911
322,339	341,330	360,778	T O T A L	FUND 114 R E V E N U E S	379,911	379,911	379,911
				TOTAL PERSONNEL SERVICES			
				TOTAL MATERIALS & SERVICES			
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
2,822	2,811	3,200		TOTAL TRANSFERS	3,200	3,200	3,200
		357,578		TOTAL CONTINGENCY			
				TOTAL UEFB	376,711	376,711	376,711
2,822	2,811	360,778	T O T A L	FUND 114 E X P E N S E S	379,911	379,911	379,911

SAM-O SWIM FUND

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 BIJEAN
 115-SAMO SWIM CENTER
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
37,165	47,318	60,000	3-01-0101	BEGINNING WORKING CAPITAL	33,500	33,500	33,500
3,289	3,767	3,012	3-10-0200	PRIOR YEARS TAXES	3,346	3,346	3,346
321	480	400	3-10-1200	INTEREST	350	350	350
10,000	34,000	-----	3-10-5714	TRANSFER FROM GENERAL FD	10,000	10,000	10,000
72,615	73,663	74,005	3-10-9900	CURRENT YEARS TAXES	74,638	74,638	74,638
123,390	159,228	137,417	T O T A L	DEPT 100 R E V E N U E S	121,834	121,834	121,834

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. The City and the YMCA work together to share the costs of operating the swimming pool.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0101	PUBLIC WORKS WAGES	12,000	12,000	This represents the City's labor contribution to the YMCA for pool maintenance.
5-20-0202	ELECTRIC POWER	30,000	30,000	The City is responsible for the electricity at the Swim Center.
5-20-0205	EQUIPMENT MAINTENANCE	15,000	10,000	This pays for ongoing maintenance costs of the pool equipment.
5-20-0206	BUILDING MAINTENANCE	15,000	5,000	The pool building was painted during the 2013-14 budget year.
5-20-0241	GRANT MATCH	25,000	25,000	Grant match for the replacement of the heating system.
5-20-0252	HEATING FUEL	20,000	21,000	This is for heating costs at the pool facility.

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BIJEAN
115-SAMO SWIM CENTER
151-SAMO SWIM CENTER

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
91	308	18,500	5-10-0101	PUBLIC WORKS WAGES	12,000	12,000	12,000
1,730	2,037	-----	5-10-0103	SUPERVISOR	-----	-----	-----
2,067	3,928	-----	5-10-0106	SPECIALIST II	-----	-----	-----
701	1,735	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
174	558	-----	5-10-0109	SPECIALIST	-----	-----	-----
170	70	-----	5-10-0114	OVERTIME	-----	-----	-----
360	635	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
985	1,701	-----	5-10-0116	PUBLIC EMPLOYEES RETRMENT	-----	-----	-----
116	186	-----	5-10-0117	WORKER'S COMPENSATION	-----	-----	-----
1,411	2,632	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
7,805	13,790	18,500	TOTAL	PERSONNEL SERVICES	12,000	12,000	12,000
MATERIALS & SERVICES							
26,736	26,470	30,000	5-20-0202	ELECTRIC POWER	30,000	30,000	30,000
7,267	5,804	8,500	5-20-0205	EQUIPMENT MAINTENANCE	10,000	10,000	10,000
2,518	9,222	15,000	5-20-0206	BUILDING MAINTENANCE	5,000	5,000	5,000
234	184	1,000	5-20-0207	GROUND MAINTENANCE	1,000	1,000	1,000
398	264	300	5-20-0220	DUES AND FEES	300	300	300
5,245	4,836	8,000	5-20-0223	CONTRACTED SERVICES	8,000	8,000	8,000
1,392	2,460	2,141	5-20-0224	EQUIP MAINT/REPLACE	2,141	2,141	2,141
1,774	2,255	2,840	5-20-0228	INSURANCE	3,323	3,323	3,323
-----	-----	25,000	5-20-0241	GRANT MATCH	25,000	25,000	25,000
17,607	9,308	20,000	5-20-0252	HEATING FUEL	21,000	21,000	21,000
5,096	4,210	4,000	5-20-0263	POOL CHEMICALS	4,000	4,000	4,000
68,267	65,013	116,781	TOTAL	MATERIALS & SERVICES	109,764	109,764	109,764
CONTINGENCY							
-----	-----	2,136	5-70-0501	OPERATING CONTINGENCY	70	70	70
		2,136	TOTAL	CONTINGENCY	70	70	70
76,072	78,803	137,417	TOTAL	DEPT 151 EXPENSES	121,834	121,834	121,834
123,390	159,228	137,417	TOTAL	FUND 115 REVENUES	121,834	121,834	121,834
7,805	13,790	18,500	TOTAL	PERSONNEL SERVICES	12,000	12,000	12,000
68,267	65,013	116,781	TOTAL	MATERIALS & SERVICES	109,764	109,764	109,764
			TOTAL	CAPITAL OUTLAY			
			TOTAL	DEBT SERVICE			
			TOTAL	TRANSFERS			
		2,136	TOTAL	CONTINGENCY	70	70	70
			TOTAL	UEFB			
76,072	78,803	137,417	TOTAL	FUND 115 EXPENSES	121,834	121,834	121,834

**JOHN SCHMITZ
TRUST FUND**

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BIJEAN
116-JOHN SCHMITZ TRUST FUND
100-REVENUE

BUDGET DOCUMENT
YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
254,061	254,061	254,061	3-01-0101	BEGINNING WORKING CAPITAL	254,061	254,061	254,061
1,466	1,386	2,000	3-10-1200	INTEREST EARNINGS	2,000	2,000	2,000
-----	-----	-----	3-10-5702	TRANS FROM GENERAL FUND	-----	20,000	20,000
255,527	255,447	256,061	T O T A L DEPT 100 R E V E N U E S		256,061	276,061	276,061

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

The John Schmitz Memorial Trust Fund consists of a cash balance of \$254,061. The interest earned on this cash is transferred to the General Fund to pay for a portion of the Cemetery expenditures.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0601	TRANSFER TO GENERAL CEMETERY	2,000	2,000	Interest earnings are transferred to the General fund. Currently the Local Government Investment Pool is paying 0.54% on the City's investment.

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BIJEAN
116-JOHN SCHMITZ TRUST FUND
161-J SCHMITZ MEMORIAL TRUST

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
TRANSFERS							
1,466	1,386	2,000	5-60-0601	TRANS TO GENERAL-CEMETERY	2,000	2,000	2,000
1,466	1,386	2,000		TOTAL TRANSFERS	2,000	2,000	2,000
UEFB							
-----	-----	254,061	5-90-0701	UNAPPROPRIATED ENDING FD.	254,061	274,061	274,061
		254,061		TOTAL UEFB	254,061	274,061	274,061
1,466	1,386	256,061	T O T A L	DEPT 161 E X P E N S E S	256,061	276,061	276,061
255,527	255,447	256,061	T O T A L	FUND 116 R E V E N U E S	256,061	276,061	276,061
				TOTAL PERSONNEL SERVICES			
				TOTAL MATERIALS & SERVICES			
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
1,466	1,386	2,000		TOTAL TRANSFERS	2,000	2,000	2,000
		254,061		TOTAL CONTINGENCY			
				TOTAL UEFB	254,061	274,061	274,061
1,466	1,386	256,061	T O T A L	FUND 116 E X P E N S E S	256,061	276,061	276,061

**INSURANCE
RESERVE FUND**

7/22/14
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BIJEAN
122-INSURANCE RESERVE FUND
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
2011-2012	2012-2013	2013-2014						
R E V E N U E S								
11,328	11,378	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----	
50	-----	-----	3-10-1200	INTEREST	-----	-----	-----	
11,378	11,378		T O T A L DEPT 100 R E V E N U E S					

Insurance Reserve Fund – Fund 122
Insurance Reserve – Department 122

This reserve fund was eliminated in the 2012-13 budget by transferring back to the funds that originally contributed to it.

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BUDGET DOCUMENT

122-INSURANCE RESERVE FUND
 122-INSURANCE RESERVE

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

E X P E N S E S							
TRANSFERS							
-----	5,455	-----	5-60-0180	TRANSFER TO GENERAL FUND	-----	-----	-----
-----	555	-----	5-60-0181	TRANSFER TO STREET FUND	-----	-----	-----
-----	1,228	-----	5-60-0182	TRANSFER TO WATER FUND	-----	-----	-----
-----	2,280	-----	5-60-0183	TRANSFER TO WASTEWATER FD	-----	-----	-----
-----	1,481	-----	5-60-0184	TRANSFER TO EQUIP VEH FND	-----	-----	-----
-----	305	-----	5-60-0185	TRANSFER TO GOLF FUND	-----	-----	-----
-----	74	-----	5-60-0186	TRANSFER TO BUILDING FUND	-----	-----	-----
	11,378		TOTAL TRANSFERS				
	11,378		T O T A L DEPT 122 E X P E N S E S				
11,378	11,378		T O T A L FUND 122 R E V E N U E S				
			TOTAL PERSONNEL SERVICES				
			TOTAL MATERIALS & SERVICES				
			TOTAL CAPITAL OUTLAY				
			TOTAL DEBT SERVICE				
	11,378		TOTAL TRANSFERS				
			TOTAL CONTINGENCY				
			TOTAL UEFB				
	11,378		T O T A L FUND 122 E X P E N S E S				

GOLF COURSE FUND

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BIJEAN
123-GOLF COURSE OPERATION
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
543-	485	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
100	16,000	-----	3-10-0900	INCIDENTAL SALES	-----	-----	-----
2,500	3,500	4,500	3-10-1300	SEVEN IRON CONTRACT PYMT	-----	-----	-----
5,513	-----	-----	3-10-1303	EQUIPMENT LOAN PAYMENT	-----	-----	-----
75,351	23,535	48,478	3-10-5701	TRANS FR GENERAL FUND	41,000	41,000	41,000
-----	305	-----	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
82,921	43,825	52,978	T O T A L	DEPT 100 R E V E N U E S	41,000	41,000	41,000

Golf Course Operation – Fund 123
 Golf Course – Department 231

The City owns an 18-hole golf course. Management of the course is now provided by Tiedemann Consulting, LLC. The City has a three year contract with Tiedemann Consulting ending December 30, 2016.

The City currently pays an annual interfund loan payment to Mt. Hope Trust to repay a 2002-03 loan for the “back nine”.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0222	SPECIAL CONTRACTED SERVICES	4,000	4,000	This pays for irrigation repairs that are the responsibility of the City based on the contract with the golf course contractor.
5-20-0223	CONTRACTED SERVICES	17,500	2,500	These funds would be used to pay for maintenance and improvement projects as recommended by the Golf Board. In 2014-15 it includes \$2,500 for the remodel of the men's restroom (the project will be partially completed with volunteer labor).
5-20-0246	VENDOR MATERIALS	1,000	3,500	These funds include an increase of \$2,500 for the remodel of the men's restroom.

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BIJEAN
123-GOLF COURSE OPERATION
231-GOLF COURSE MNT DEPT

BUDGET DOCUMENT

YEAR 2014-2015

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
PERSONNEL SERVICES							
6,489	376	2,000	5-10-0101	WAGES/BENEFITS PUBLIC WRK	2,000	2,000	2,000
2,091	476		5-10-0104	EQUIPMENT OPERATOR II			
			5-10-0113	PART-TIME LABOR			
628	64		5-10-0115	SOCIAL SECURITY			
1,661	64		5-10-0116	PUBLIC EMPLOYEES RETIREME			
176	22		5-10-0117	WORKMEN'S COMPENSATION IN			
2,620	225		5-10-0118	HEALTH INSURANCE			
13,665	1,227	2,000	TOTAL	PERSONNEL SERVICES	2,000	2,000	2,000
MATERIALS & SERVICES							
			5-20-0202	ELECTRIC POWER			
2,982			5-20-0206	BUILDING MAINTENANCE			
			5-20-0211	PRNTNG, ADVRTSNG, ELECTIO			
		4,000	5-20-0222	SPECIAL CONTRACTED SERVIC	4,000	4,000	4,000
25,320	14,933	20,000	5-20-0223	CONTRACTED SERVICES	2,500	2,500	2,500
6,833	614	1,000	5-20-0224	INTERNAL EQUIP. RENTAL	1,000	1,000	1,000
2,797	3,555	4,478	5-20-0228	INSURANCE	5,239	5,239	5,239
			5-20-0238	OPERATING SUPPLIES			
7,288	3,734	1,000	5-20-0246	VENDOR MATERIALS	3,500	3,500	3,500
29	24	500	5-20-0247	STORES MATERIAL	500	500	500
3,522			5-20-0270	ADMN. SERVICES INDIRECT C			
48,771	22,860	30,978	TOTAL	MATERIALS & SERVICES	16,739	16,739	16,739
TRANSFERS							
20,000	20,000	20,000	5-60-0602	TRANS TO MT HOPE (BACK 9)	20,000	20,000	20,000
20,000	20,000	20,000	TOTAL	TRANSFERS	20,000	20,000	20,000
CONTINGENCY							
			5-70-0501	OPERATING CONTINGENCY	2,261	2,261	2,261
			TOTAL	CONTINGENCY	2,261	2,261	2,261
82,436	44,087	52,978	TOTAL	DEPT 231 EXPENSES	41,000	41,000	41,000
82,921	43,825	52,978	TOTAL	FUND 123 REVENUES	41,000	41,000	41,000
13,665	1,227	2,000	TOTAL	PERSONNEL SERVICES	2,000	2,000	2,000
48,771	22,860	30,978	TOTAL	MATERIALS & SERVICES	16,739	16,739	16,739
			TOTAL	CAPITAL OUTLAY			
			TOTAL	DEBT SERVICE			
20,000	20,000	20,000	TOTAL	TRANSFERS	20,000	20,000	20,000
			TOTAL	CONTINGENCY	2,261	2,261	2,261

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BIJEAN
123-GOLF COURSE OPERATION
231-GOLF COURSE MNT DEPT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

TOTAL UEFB							
82,436	44,087	52,978	T O T A L	F U N D 1 2 3 E X P E N S E S	41,000	41,000	41,000

**BUILDING
INSPECTIONS
FUND**

7/22/14
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 BIJEAN
 127-BUILDING INSPECTIONS
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
193,328	146,253	121,000	3-01-0101	BEGINNING WORKING CAPITAL	106,238	106,238	106,238
---	---	500	3-10-0600	BUILDING INVESTIGATIONS	---	---	---
375	600	500	3-10-0613	ELEC INSPEC - MINOR	500	500	500
---	410	300	3-10-0614	PERMITS FENCING CITY	300	300	300
50,697	16,163	---	3-10-0629	LA GRANDE INSPECTION SERV	---	---	---
9,088	5,577	6,000	3-10-0630	CITY RESIDENTIAL PLUMBING	5,300	5,300	5,300
13,388	10,621	12,000	3-10-0631	CITY MECHANICAL PERMIT	12,000	12,000	12,000
269	219	350	3-10-0632	CITY MECHANICAL PLAN REVW	---	---	---
23,578	14,620	14,500	3-10-0633	CITY BUILDING PLAN REVIEW	19,800	19,800	19,800
3,739	1,499	3,000	3-10-0634	CITY BLDG FIRE & LIFE SFT	6,600	6,600	6,600
46,155	31,375	24,000	3-10-0635	CITY STRUCTURAL	38,500	38,500	38,500
610	459	1,500	3-10-0636	CITY MANUFACTURED HOME	---	---	---
30	30	100	3-10-0638	CITY M.H. ADMINISTRATIVE	---	---	---
28,075	23,174	21,000	3-10-0639	CITY ELECTRICAL	25,000	25,000	25,000
628	834	500	3-10-0640	CITY ELECTRICAL PLAN REVW	750	750	750
2,489	4,597	2,500	3-10-0641	CITY COMMERCIAL PLUMBING	2,200	2,200	2,200
---	50	500	3-10-0642	CITY COMM PLUMBING PLAN R	---	---	---
425	875	500	3-10-0643	CITY ELEC MASTER PERMITS	800	800	800
180	150	300	3-10-0660	COUNTY M.H. ADMIN FEE	1,700	1,700	1,700
6,993	5,417	6,500	3-10-0661	COUNTY RESIDENTIAL PLUMBNG	8,400	8,400	8,400
7,569	8,832	10,600	3-10-0662	COUNTY MECHANICAL	13,000	13,000	13,000
75	1,046	150	3-10-0663	CO MECHANICAL PLAN REVIEW	---	---	---
24,568	24,153	28,000	3-10-0664	COUNTY BLDG PLAN REVIEW	19,000	19,000	19,000
180	2,460	2,500	3-10-0665	CO BLDG FIRE & LIFE SFTY	---	---	---
42,191	49,929	58,500	3-10-0666	COUNTY STRUCTURAL	35,500	35,500	35,500
2,188	2,297	4,000	3-10-0667	CO MANUFACTURED HOMES	6,900	6,900	6,900
28,126	36,122	37,000	3-10-0669	COUNTY ELECTRICAL	36,000	36,000	36,000
460	2,617	4,000	3-10-0670	COUNTY COMMERCIAL PLUMBNG	300	300	300
333	1,313	1,800	3-10-0672	COUNTY ELEC PLAN REVIEW	500	500	500
60	---	500	3-10-0673	COUNTY ELEC MASTER PERMIT	---	---	---
120	60	500	3-10-0680	INVESTIGATION FEE	500	500	500
22,936	21,801	28,896	3-10-0681	STATE SURCHARGE	27,930	27,930	27,930
1,118	830	500	3-10-1200	INTEREST	650	650	650
621	630	500	3-10-2207	MISC REV/DESIGN REV FEE	500	500	500
---	74	---	3-10-5714	TRAN FR INSURANCE RESERVE	---	---	---
510,592	415,087	392,996	T O T A L	DEPT 100 R E V E N U E S	368,868	368,868	368,868

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. Due to a slow economy the Building Inspection Fund has been using its reserves. In order to slow down the use of its reserves while still maintaining the highest level of service possible the 2013-14 budget reflects 1 fte Building Official, 0.625 fte Permit Technician and a part time inspector for 120 hours a year.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0220	DUES AND FEES	4,500	4,000	These funds are used to pay for VISA charges and membership dues in related professional organizations.
5-20-0221	ELECTRICAL INSPECTION SERVICE	55,000	55,000	The City's electrical inspection services are contracted.
5-20-0235	REFUNDS	2,500	2,000	This line is for refunds to customers and enterprise zone rebates.
5-20-0240	STATE SURCHARGE	28,896	27,930	The state collects a 12% surcharge on the sale of permits. The decrease is based on the anticipation that the City will receive less permit revenue in 2014-15.

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BUDGET DOCUMENT

127-BUILDING INSPECTIONS
 110-BUILDING DEPT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
76,144	76,044	76,044	5-10-0104	BUILDING OFFICIAL	77,185	76,044	76,044
59,244	21,804	6,000	5-10-0106	BLDG INSPECTION SPECIALIS	3,000	3,000	3,000
36,204	22,235	23,511	5-10-0110	BLDG INSPECTION CLERK	21,254	21,254	21,254
316	260	500	5-10-0113	PUBLIC WORKS LABOR	500	500	500
13,105	8,941	8,255	5-10-0115	SOCIAL SECURITY	7,941	7,853	7,853
33,565	23,914	17,088	5-10-0116	PERS	21,185	20,932	20,932
1,634	1,114	1,306	5-10-0117	WORKERS' COMPENSATION INS	1,605	1,583	1,583
23,857	21,924	23,839	5-10-0118	HEALTH INSURANCE	27,803	27,803	27,803
-----	-----	5,000	5-10-0120	UNEMPLOYMENT	-----	-----	-----
720	468	360	5-10-0122	EMPLOYEE BENEFITS	360	360	360
1,926	1,681	2,000	5-10-0123	COMPENSATED ABSENCE ACCRL	2,000	2,000	2,000
2,303	-----	1,500	5-10-0124	COMPENSATION SELLS	1,500	1,500	1,500
-----	572	-----	5-10-0127	PAYOUT AT TERMINATION	-----	-----	-----
-----	-----	-----	5-10-0130	NON REPRESENTED SET-ASIDE	-----	-----	1,504
245,166	178,957	165,403	TOTAL	PERSONNEL SERVICES	164,333	162,829	164,333
MATERIALS & SERVICES							
832	790	1,000	5-20-0201	TELEPHONE	750	750	750
1,153	704	1,500	5-20-0203	TRAINING & TRAVEL	1,500	1,500	1,500
799	1,079	2,000	5-20-0205	EQUIPMENT MAINTENANCE	2,000	2,000	2,000
255	-----	500	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500	500	500
759	1,620	1,600	5-20-0212	COPY MACHINE SUPPLIES	1,100	1,100	1,100
1,000	1,000	1,000	5-20-0213	AUDIT	1,000	1,000	1,000
1,046	1,048	1,600	5-20-0215	OFFICE SUPPLIES	1,000	1,000	1,000
4,381	4,981	4,500	5-20-0220	DUES AND FEES	4,000	4,000	4,000
51,138	50,321	55,000	5-20-0221	ELECTRICAL INSP SERVICE	55,000	55,000	55,000
40	408	1,000	5-20-0223	CONTRACTED SERVICES	1,000	1,000	1,000
678	862	1,086	5-20-0228	INSURANCE	1,271	1,271	1,271
3,302	2,356	3,500	5-20-0231	GASOLINE & OIL	3,500	3,500	3,500
2,550	1,085	2,500	5-20-0235	REFUNDS	2,000	2,000	2,000
23,056	21,982	28,896	5-20-0240	STATE SURCHARGE	27,930	27,930	27,930
702	222	300	5-20-0242	INFORMATION TECHNOLOGY	500	500	500
180	78	200	5-20-0244	POSTAGE	200	200	200
27,300	22,737	22,434	5-20-0270	ADMIN SERVICES INDIRECT	20,333	20,333	20,333
-----	-----	500	5-20-0300	NON-CAPITAL EQUIPMENT	500	500	500
119,171	111,273	129,116	TOTAL	MATERIALS & SERVICES	124,084	124,084	124,084
CONTINGENCY							
-----	-----	20,000	5-70-0501	CONTINGENCY	20,000	20,000	20,000
-----	-----	20,000	TOTAL	CONTINGENCY	20,000	20,000	20,000
UEFB							
-----	-----	78,477	5-90-0701	UNAPPROPRIATED ENDING FB	60,451	61,955	60,451

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BUDGET DOCUMENT

127-BUILDING INSPECTIONS
 110-BUILDING DEPT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
		78,477		TOTAL UEFB	60,451	61,955	60,451
364,337	290,230	392,996	TOTAL	DEPT 110 EXPENSES	368,868	368,868	368,868
510,592	415,087	392,996	TOTAL	FUND 127 REVENUES	368,868	368,868	368,868
245,166	178,957	165,403		TOTAL PERSONNEL SERVICES	164,333	162,829	164,333
119,171	111,273	129,116		TOTAL MATERIALS & SERVICES	124,084	124,084	124,084
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
		20,000		TOTAL CONTINGENCY	20,000	20,000	20,000
		78,477		TOTAL UEFB	60,451	61,955	60,451
364,337	290,230	392,996	TOTAL	FUND 127 EXPENSES	368,868	368,868	368,868

TREE CITY FUND

7/22/14
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 BIJEAN
 129-TREE CITY FUND
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
2,098	722	800	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
-----	-----	-----	3-10-0300	DONATIONS	-----	-----	-----
-----	325	-----	3-10-0701	SIDEWALK VARIANCE FEES	-----	-----	-----
11	5	5	3-10-1200	INTEREST	-----	-----	-----
-----	-----	-----	3-10-4322	OTEC TREE REPLACEMENT PRG	1,000	1,000	1,000
-----	-----	-----	3-10-5710	TRANSFER FROM GENERAL FD	4,000	4,000	4,000
-----	-----	-----	3-10-5711	TRANS FR SMALL MISC GRANT	3,750	3,750	3,750
2,109	1,052	805	T O T A L DEPT 100 R E V E N U E S		8,750	8,750	8,750

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 Tree Board.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0101	PUBLIC WORKS LABOR	-	4,000	Public Works labor is funded by a transfer from the General Fund and will be used to track City staffs’ time attending Tree Board meetings, planning and performing planting projects and other tree projects.
5-20-0223	CONTRACTED SERVICES	805	500	These funds will be used to pay for planting trees as designated by the Tree Board.

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129-TREE CITY FUND
 129-TREE CITY FUND

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
			5-10-0101	PUBLIC WORKS LABOR	4,000	4,000	4,000
TOTAL PERSONNEL SERVICES					4,000	4,000	4,000
MATERIALS & SERVICES							
755	525	805	5-20-0223	CONTRACTED SERVICES	500	500	500
632			5-20-0224	EQUIP MAINT/REPLACEMENT			
			5-20-0245	TREE VOUCHERS	1,500	1,500	1,500
	177		5-20-0246	VENDOR MATERIAL	2,650	2,650	2,650
	54		5-20-0247	STORES MATERIAL	100	100	100
1,387	756	805	TOTAL MATERIALS & SERVICES		4,750	4,750	4,750
1,387	756	805	TOTAL DEPT 129 EXPENSES		8,750	8,750	8,750
2,109	1,052	805	TOTAL FUND 129 REVENUES		8,750	8,750	8,750
1,387	756	805	TOTAL PERSONNEL SERVICES		4,000	4,000	4,000
			TOTAL MATERIALS & SERVICES		4,750	4,750	4,750
			TOTAL CAPITAL OUTLAY				
			TOTAL DEBT SERVICE				
			TOTAL TRANSFERS				
			TOTAL CONTINGENCY				
			TOTAL UEFB				
1,387	756	805	TOTAL FUND 129 EXPENSES		8,750	8,750	8,750

**SIDEWALK
UTILITY FUND**

7/22/14
10:14 AM

BIJEAN
130-SIDEWALK UTILITY FUND
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
56,169	79,825	87,000	3-01-0101	BEGINNING WORKING CAPITAL	52,567	52,567	52,567
2,633	-----	-----	3-10-0701	SIDEWALK VARIANCE FEES	-----	-----	-----
453	485	250	3-10-1200	INTEREST	350	350	350
-----	-----	55,000	3-10-3001	SIDEWALK UTILITY FEE	55,000	55,000	55,000
54,959	55,377	-----	3-10-5712	TRANSFER FROM STREET FUND	-----	-----	-----
114,214	135,687	142,250	T O T A L	DEPT 100 R E V E N U E S	107,917	107,917	107,917

Sidewalk Utility Fund – Fund 130
Sidewalk Utility Grants – Department 130

This fund was created as a result of Ordinance 3284 and renewed by Ordinance 3318 which imposes a sidewalk utility fee to be used for the reconstruction and maintenance of sidewalks within the public rights of way within Baker City. This department accounts for the sidewalk grant program. By resolution 75% of the amount collected from the sidewalk utility fee from March to February of each year to the establishment of a grant program to assist citizens with the repair and replacement of their existing sidewalks.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	4,500	4,500	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	24,830	23,430	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, 2014 was used for budgeting purposes and to determine funding availability prior to the application review date in May.
5-20-0247	STORES MATERIAL	3,500	3,500	This line will be used for the cost of ADA domes if required.

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BIJEAN
130-SIDEWALK UTILITY FUND
130-SIDEWALK UTILITY GRANTS
-- HISTORICAL DATA --

BUDGET DOCUMENT

YEAR 2014-2015

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
PERSONNEL SERVICES							
1,956	2,746	5,250	5-10-0112	PUBLIC WORKS WAGES	5,513	5,513	5,513
141	203	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
403	368	-----	5-10-0116	PUBLIC EMPLOYEES RETIREMT	-----	-----	-----
41	79	-----	5-10-0117	WORKMEN'S COMPENSATION IN	-----	-----	-----
581	778	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
3,122	4,174	5,250		TOTAL PERSONNEL SERVICES	5,513	5,513	5,513
MATERIALS & SERVICES							
2,405	2,850	4,500	5-20-0223	CONTRACTED SERVICES	4,500	4,500	4,500
-----	-----	-----	5-20-0235	REFUNDS	-----	-----	-----
17,530	17,380	24,830	5-20-0241	SIDEWALK GRANTS	23,430	23,430	23,430
-----	140	-----	5-20-0242	INFORMATION TECHNOLOGY	-----	-----	-----
447	397	1,000	5-20-0246	VENDOR MATERIAL	1,000	1,000	1,000
849	1,182	3,500	5-20-0247	STORES MATERIAL	3,500	3,500	3,500
1,973	2,220	3,245	5-20-0270	ADMIN SERVICES INDIRECT	2,922	2,922	2,922
23,204	24,169	37,075		TOTAL MATERIALS & SERVICES	35,352	35,352	35,352
CONTINGENCY							
-----	-----	55,070	5-70-0501	CONTINGENCY	20,000	20,000	20,000
		55,070		TOTAL CONTINGENCY	20,000	20,000	20,000
UEFB							
-----	-----	-----	5-90-0701	UNAPPROPRIATED ENDING FB	47,052	52	52
				TOTAL UEFB	47,052	52	52
26,326	28,343	97,395		T O T A L DEPT 130 E X P E N S E S	107,917	60,917	60,917

Sidewalk Utility Fund – Fund 130
 Sidewalk Utility Projects – Department 131

This fund was created as a result of Ordinance 3284 and renewed by Ordinance 3318 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. By resolution 25% of the amount collected from the sidewalk utility fee from March to February each year to the construction of new sidewalks or the replacement of existing sidewalks.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	-	47,000	This will be used for sidewalk construction at Court Plaza.

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 BIJEAN

BUDGET DOCUMENT

130-SIDEWALK UTILITY FUND
 131-SIDEWALK UTILITY PROJECTS
 -- HISTORICAL DATA --

YEAR 2014-2015

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
MATERIALS & SERVICES							
7,460	15,464	-----	5-20-0223	CONTRACTED SERVICES	-----	47,000	47,000
604	811	-----	5-20-0270	ADMIN SERVICES INDIRECT	-----	-----	-----
8,064	16,275			TOTAL MATERIALS & SERVICES		47,000	47,000
TRANSFERS							
-----	-----	44,855	5-60-0181	TRANSFER TO STREET FUND	-----	-----	-----
		44,855		TOTAL TRANSFERS			
8,064	16,275	44,855		T O T A L DEPT 131 E X P E N S E S		47,000	47,000
114,214	135,687	142,250		T O T A L FUND 130 R E V E N U E S	107,917	107,917	107,917
3,122	4,174	5,250		TOTAL PERSONNEL SERVICES	5,513	5,513	5,513
31,268	40,444	37,075		TOTAL MATERIALS & SERVICES	35,352	82,352	82,352
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
		44,855		TOTAL TRANSFERS			
		55,070		TOTAL CONTINGENCY	20,000	20,000	20,000
				TOTAL UEFB	47,052	52	52
34,390	44,618	142,250		T O T A L FUND 130 E X P E N S E S	107,917	107,917	107,917

**ANTHONY SILVERS
STREET TREE FUND**

7/22/14
10:14 AM

BIJEAN
131-SILVERS ST TREE TRUST FND
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
-----	775,848	487,774	3-01-0101	BEGINNING WORKING CAPITAL	496,584	496,584	496,584
774,111	2,670	2,950	3-10-0300	ANTHONY SILVERS BEQUEST	3,700	3,700	3,700
1,737	4,814	7,500	3-10-1200	INTEREST	7,500	7,500	7,500
-----	-----	8,000	3-10-5701	TRANS FR LID FUND 110	61,277	61,277	61,277
775,848	783,332	506,224	T O T A L	DEPT 100 R E V E N U E S	569,061	569,061	569,061

Silvers Street Tree Trust Fund – Fund 131
Street Trees – Department 903

This is a new fund created in 2012 from a bequest from Anthony Silvers. Ordinance 3314 establishes this fund and provides that the principal be perpetually maintained in an account and that the income thereof be used solely for the purpose of the planting and/or replanting of street trees within the City of Baker City. These funds are available for the benefit of both public and privately owned property within the city limits of Baker City.

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BIJEAN
131-SILVERS ST TREE TRUST FND
903-STREET TREES

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
MATERIALS & SERVICES							
-----	-----	3,250	5-20-0223	CONTRACTED SERVICES	3,150	3,150	3,150
-----	-----	3,250	5-20-0246	VENDOR MATERIAL-TREES	3,150	3,150	3,150
		6,500		TOTAL MATERIALS & SERVICES	6,300	6,300	6,300
TRANSFERS							
-----	294,881	-----	5-60-0100	TRANS-LOAN LID FUND	-----	-----	-----
	294,881			TOTAL TRANSFERS			
UEFB							
-----	-----	492,224	5-90-0701	UEFB-RESTRICTED	555,261	555,261	555,261
-----	-----	7,500	5-90-0702	UEFB-UNRESTRICTED (INT)	7,500	7,500	7,500
		499,724		TOTAL UEFB	562,761	562,761	562,761
	294,881	506,224	T O T A L D E P T 9 0 3 E X P E N S E S		569,061	569,061	569,061
775,848	783,332	506,224	T O T A L F U N D 1 3 1 R E V E N U E S		569,061	569,061	569,061
		6,500	TOTAL PERSONNEL SERVICES		6,300	6,300	6,300
			TOTAL MATERIALS & SERVICES				
			TOTAL CAPITAL OUTLAY				
			TOTAL DEBT SERVICE				
	294,881		TOTAL TRANSFERS				
			TOTAL CONTINGENCY				
		499,724	TOTAL UEFB		562,761	562,761	562,761
	294,881	506,224	T O T A L F U N D 1 3 1 E X P E N S E S		569,061	569,061	569,061

**RECLAIMED
WATER USE FUND**

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BIJEAN
132-RECLAIMED WATER USE FUND
100-REVENUE

BUDGET DOCUMENT
YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
-----	84,511	142,000	3-01-0101	BEGINNING WORKING CAPITAL	256,578	256,578	256,578
239	637	800	3-10-1200	INTEREST INCOME	1,500	1,500	1,500
-----	-----	-----	3-10-2001	WATER SMART GRANT	40,000	40,000	40,000
109,639	109,907	109,000	3-10-3001	WASTEWATER SERVICE CHARGE	109,825	109,825	109,825
109,878	195,055	251,800	T O T A L	DEPT 100 R E V E N U E S	407,903	407,903	407,903

Reclaimed Water Use Fund - Fund 132
Reclaimed Water Use – Department 132

This fund was requested by City Council to track the resources and expenditures needed for the City's "Reclaimed Water Use" project to be in compliance with future Department of Environmental Quality (DEQ) requirements for treated wastewater effluent disposal. This fund receives \$2.00 per month for residential accounts and 8¢ per unit for commercial accounts. This fee could increase in the future if the City Council modifies the wastewater rates.

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 BIJEAN

BUDGET DOCUMENT

132-RECLAIMED WATER USE FUND
 132-RECLAIMED WATER USE

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
MATERIALS & SERVICES							
-----	-----	10,000	5-20-0223	CONTRACTED SERVICES	-----	-----	-----
919	-----	-----	5-20-0242	INFORMATION TECHNOLOGY	-----	-----	-----
74	-----	850	5-20-0270	ADMIN SERVICES INDIRECT	-----	-----	-----
5,482	5,467	5,450	5-20-0274	IN LIEU OF FRANCHISE FEE	5,491	5,491	5,491
6,475	5,467	16,300	TOTAL MATERIALS & SERVICES		5,491	5,491	5,491
CAPITAL OUTLAY							
18,891	26,561	-----	5-40-0355	LAND COMPATIBILITY STUDY	-----	-----	-----
-----	-----	50,000	5-40-0356	LAND ACQUISITION/EASEMENTS	-----	-----	-----
-----	-----	-----	5-40-0357	FEASIBILITY STUDY	80,000	80,000	80,000
18,891	26,561	50,000	TOTAL CAPITAL OUTLAY		80,000	80,000	80,000
CONTINGENCY							
-----	-----	10,000	5-70-0501	CONTINGENCY	90,000	90,000	90,000
-----	-----	10,000	TOTAL CONTINGENCY		90,000	90,000	90,000
UEFB							
-----	-----	175,500	5-90-0701	UEFB (UNAPPROPRIATED)	232,412	232,412	232,412
-----	-----	175,500	TOTAL UEFB		232,412	232,412	232,412
25,366	32,028	251,800	T O T A L DEPT 132 E X P E N S E S		407,903	407,903	407,903
109,878	195,055	251,800	T O T A L FUND 132 R E V E N U E S		407,903	407,903	407,903
6,475	5,467	16,300	TOTAL PERSONNEL SERVICES				
18,891	26,561	50,000	TOTAL MATERIALS & SERVICES		5,491	5,491	5,491
			TOTAL CAPITAL OUTLAY		80,000	80,000	80,000
			TOTAL DEBT SERVICE				
			TOTAL TRANSFERS				
		10,000	TOTAL CONTINGENCY		90,000	90,000	90,000
		175,500	TOTAL UEFB		232,412	232,412	232,412
25,366	32,028	251,800	T O T A L FUND 132 E X P E N S E S		407,903	407,903	407,903

**RESORT UTILITY
UNDERGROUND
FUND**

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BIJEAN
133-RESORT UTILITY UNDERGRND
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
-----	-----	100,000	3-01-0101	BEGINNING WORKING CAPITAL	13,597	13,597	13,597
-----	150,000	239,759	3-10-5715	TRANSFER FRM STREET FUND	-----	-----	-----
-----	-----	10,000	3-10-5716	TRANSFER FROM CDBG (166)	-----	-----	-----
-----	294,881	6,000	3-10-5717	TRANSFER FR LID FUND	-----	-----	-----
	444,881	355,759	T O T A L	DEPT 100 R E V E N U E S	13,597	13,597	13,597

Resort Utility Underground Fund – Fund 133
Resort Street Underground – Department 133

This fund was created to track the capital improvement costs of undergrounding utilities on Resort Street. This project was completed in 2013-14 and the amount remaining in the fund will be transferred to the LID Fund to help pay back the Anthony Silver's Interfund Loan which was used to fund the LID assessment to property owners.

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BIJEAN
133-RESORT UTILITY UNDERGRND
133-RESORT STREET UNDERGROUND

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
MATERIALS & SERVICES							
-----	344,474	355,759	5-20-0223	CONTRACTED SERVICES	-----	-----	-----
-----	274	-----	5-20-0244	POSTAGE	-----	-----	-----
	344,748	355,759		TOTAL MATERIALS & SERVICES			
TRANSFERS							
-----	-----	-----	5-60-0112	TRANSFER TO LID FUND	13,597	13,597	13,597
				TOTAL TRANSFERS	13,597	13,597	13,597
	344,748	355,759		T O T A L DEPT 133 E X P E N S E S	13,597	13,597	13,597
	444,881	355,759		T O T A L FUND 133 R E V E N U E S	13,597	13,597	13,597
	344,748	355,759		TOTAL PERSONNEL SERVICES			
				TOTAL MATERIALS & SERVICES			
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS	13,597	13,597	13,597
				TOTAL CONTINGENCY			
				TOTAL UEFB			
	344,748	355,759		T O T A L FUND 133 E X P E N S E S	13,597	13,597	13,597

GRANT FUNDS

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BIJEAN
134-PLAYGROUND IMPROVEMENT
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED					
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
R E V E N U E S							
-----	-----	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	4,500	4,500
-----	-----	14,787	3-10-0300	GIFTS, GRANTS & DONATIONS	-----	-----	-----
-----	-----	84,110	3-10-4308	LGGP GRANT	-----	-----	-----
-----	-----	25,000	3-10-4309	LEO ADLER GRANT	-----	-----	-----
-----	-----	15,000	3-10-4310	KABOOM GRANT	-----	-----	-----
-----	-----	25,000	3-10-5702	TRANS FROM GENERAL FUND	-----	9,000	9,000
		163,897	T O T A L	DEPT 100 R E V E N U E S		13,500	13,500

State and Federal Grants Playground Improvement - Fund 134
Playground Equipment – Department 134

This fund was used for the replacement of playground equipment at Geiser Pollman Park in 2013-14 and will continue to be used for future playground improvement projects.

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BIJEAN
134-PLAYGROUND IMPROVEMENT
134-PLAYGROUND EQUIPMENT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
-----	-----	2,000	5-10-0101	WAGES	-----	-----	-----
-----	-----	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
-----	-----	-----	5-10-0116	PERS	-----	-----	-----
-----	-----	-----	5-10-0117	WORKMEN'S COMPENSATION IN	-----	-----	-----
-----	-----	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
		2,000	TOTAL PERSONNEL SERVICES				
MATERIALS & SERVICES							
-----	-----	22,897	5-20-0223	CONTRACTED SERVICES	-----	6,750	6,750
-----	-----	139,000	5-20-0246	VENDOR MATERIAL	-----	6,750	6,750
		161,897	TOTAL MATERIALS & SERVICES			13,500	13,500
		163,897	T O T A L DEPT 134 E X P E N S E S			13,500	13,500
		163,897	T O T A L FUND 134 R E V E N U E S			13,500	13,500
		2,000	TOTAL PERSONNEL SERVICES				
		161,897	TOTAL MATERIALS & SERVICES			13,500	13,500
			TOTAL CAPITAL OUTLAY				
			TOTAL DEBT SERVICE				
			TOTAL TRANSFERS				
			TOTAL CONTINGENCY				
			TOTAL UEFB				
		163,897	T O T A L FUND 134 E X P E N S E S			13,500	13,500

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BIJEAN
135-GOLF COURSE CAPITAL PROJ
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED					
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED

R E V E N U E S							
-----	-----	-----	3-10-1300	EQUIPMENT LEASE PAYMENT	41,758	41,758	41,758
-----	-----	-----	3-10-1303	CONTRACT PYMTS-NET OPER	-----	7,000	7,000
-----	-----	-----	3-10-5702	TRANS FROM GENERAL FUND	-----	7,000	7,000
-----	-----	-----	3-10-5711	INTERFUND LOAN -EQUIP FD	242,378	242,378	242,378
T O T A L DEPT 100 R E V E N U E S					284,136	298,136	298,136

Golf Course Equipment – Fund 135
Golf Course Equipment – Department 135

This is a new fund that will be created by Resolution. This fund, using an interfund loan from the Equipment and Vehicle Fund, purchased new equipment to replace the equipment that belonged to the previous golf concessionaire. The new concessionaire will pay monthly equipment lease payments March through October to pay for this equipment over a seven year period. This fund will also collect revenue earned in excess of golf course expense, if any, that will be used for capital projects at the golf course.

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BIJEAN
135-GOLF COURSE CAPITAL PROJ
135-GOLF COURSE CAPITAL PROJ

BUDGET DOCUMENT

YEAR 2014-2015

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
CAPITAL OUTLAY							
-----	-----	-----	5-40-0378	GOLF COURSE EQUIPMENT	200,378	200,378	200,378
-----	-----	-----	5-40-0379	TORO IRRIGATION PACKAGE	-----	14,000	14,000
TOTAL CAPITAL OUTLAY					200,378	214,378	214,378
TRANSFERS							
-----	-----	-----	5-60-0111	TRANS TO FUND 108-EQUIP	42,000	42,000	42,000
-----	-----	-----	5-60-0112	TRANS TO FUND 108-LOAN	41,758	41,758	41,758
TOTAL TRANSFERS					83,758	83,758	83,758
T O T A L DEPT 135 E X P E N S E S					284,136	298,136	298,136
T O T A L FUND 135 R E V E N U E S					284,136	298,136	298,136
TOTAL PERSONNEL SERVICES							
TOTAL MATERIALS & SERVICES							
TOTAL CAPITAL OUTLAY					200,378	214,378	214,378
TOTAL DEBT SERVICE							
TOTAL TRANSFERS					83,758	83,758	83,758
TOTAL CONTINGENCY							
TOTAL UEFB							
T O T A L FUND 135 E X P E N S E S					284,136	298,136	298,136

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

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED						
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	

R E V E N U E S								
978	-----	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----	-----
978			T O T A L	DEPT 100 R E V E N U E S				

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

This fund was the remainder of a state parks grant for the existing Leo Adler Memorial Parkway and is no longer used.

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BIJEAN
160-S&F GRNT FUND- LAMP/PARKS
602-LAMP OUT-OF-STREAM

BUDGET DOCUMENT

YEAR 2014-2015

	ADOPTED 2011-2012	ADOPTED 2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED

E X P E N S E S								
TRANSFERS								
978	-----	-----	-----	5-60-0607	TRANSFER TO LAMP 174	-----	-----	-----
978					TOTAL TRANSFERS			
978					TOTAL DEPT 602 EXPENSES			
978					TOTAL FUND 160 REVENUES			
					TOTAL PERSONNEL SERVICES			
					TOTAL MATERIALS & SERVICES			
					TOTAL CAPITAL OUTLAY			
					TOTAL DEBT SERVICE			
978					TOTAL TRANSFERS			
					TOTAL CONTINGENCY			
					TOTAL UEFB			
978					TOTAL FUND 160 EXPENSES			

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

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
10,932	4,224	-----	3-01-0101	BEGINNING WORKING CAPITAL	853	853	853
329,911	804,710	-----	3-10-4002	FAA GRANT	-----	-----	-----
1,089,311	45,000	-----	3-10-4313	CONNECT OR III GRANT	-----	-----	-----
7,500	8,500	7,500	3-10-5701	TRANS FROM GF FAA MATCH	15,000	7,500	7,500
1,437,654	862,434	7,500	T O T A L	DEPT 100 R E V E N U E S	15,853	8,353	8,353

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

The budget includes a transfer of \$7,500 from the General Fund for the FAA grant match set aside. The FAA grant match requirement was increased from 5% to 10%; however, the City is only funding a portion of the match..

No projects are planned for 2014-15. The City will transfer funds from the General Fund to pay for future FAA grant matches.

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BIJEAN
162-S&F GRNT FUND-FAA AIRPRT
621-ST & FED GRAND FUND FAA

BUDGET DOCUMENT

YEAR 2014-2015

2011-2012	2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED

E X P E N S E S							
MATERIALS & SERVICES							
1,333	-----	-----	5-20-0220	DUES AND FEES	-----	-----	-----
1,432,098	869,081	-----	5-20-0223	CONTRACTED SERVICES	-----	-----	-----
1,433,431	869,081			TOTAL MATERIALS & SERVICES			
CONTINGENCY							
-----	-----	7,500	5-70-0501	CONTINGENCY	15,853	8,353	8,353
		7,500		TOTAL CONTINGENCY	15,853	8,353	8,353
1,433,431	869,081	7,500		T O T A L DEPT 621 E X P E N S E S	15,853	8,353	8,353
1,437,654	862,434	7,500		T O T A L FUND 162 R E V E N U E S	15,853	8,353	8,353
1,433,431	869,081			TOTAL PERSONNEL SERVICES			
				TOTAL MATERIALS & SERVICES			
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
		7,500		TOTAL CONTINGENCY	15,853	8,353	8,353
				TOTAL UEFB			
1,433,431	869,081	7,500		T O T A L FUND 162 E X P E N S E S	15,853	8,353	8,353

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

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
16,252	2,792	17,426	3-01-0101	BEGINNING WORKING CAPITAL	19,059	19,059	19,059
3,510	25,145	3,600	3-10-0300	PROJECT INCOME HUD REPAYM	1,200	1,200	1,200
17	106	50	3-10-1200	INTEREST FROM INVESTMENT	50	50	50
-----	-----	-----	3-10-2207	MISCELLANEOUS REVENUE	-----	-----	-----
19,779	28,043	21,076	T O T A L DEPT 100 R E V E N U E S		20,309	20,309	20,309

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	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0241	BIG DEAL GRANTS	5,000	5,000	The Design Review Committee provides small grants to downtown businesses.

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BIJEAN
166-S&F GRNT FUND - CDBG
661-COMMUNITY DEV PROJECTS

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
MATERIALS & SERVICES							
3,738	4,262	5,000	5-20-0241	BIG DEAL GRANTS	5,000	5,000	5,000
3,738	4,262	5,000	TOTAL MATERIALS & SERVICES		5,000	5,000	5,000
TRANSFERS							
-----	-----	-----	5-60-0604	TRANS TO GENERAL FUND	-----	7,000	7,000
13,250	-----	-----	5-60-0607	TRANS TO LAMP 174	-----	-----	-----
-----	-----	10,000	5-60-0610	TRANS TO RESORT UTILITY	-----	-----	-----
13,250		10,000	TOTAL TRANSFERS			7,000	7,000
UEFB							
-----	-----	6,076	5-90-0701	UNAPPROPRIATED ENDING FD	15,309	8,309	8,309
		6,076	TOTAL UEFB		15,309	8,309	8,309
16,988	4,262	21,076	TOTAL DEPT 661 EXPENSES		20,309	20,309	20,309
19,779	28,043	21,076	TOTAL FUND 166 REVENUES		20,309	20,309	20,309
3,738	4,262	5,000	TOTAL PERSONNEL SERVICES		5,000	5,000	5,000
			TOTAL MATERIALS & SERVICES				
			TOTAL CAPITAL OUTLAY				
			TOTAL DEBT SERVICE				
13,250		10,000	TOTAL TRANSFERS			7,000	7,000
			TOTAL CONTINGENCY				
		6,076	TOTAL UEFB		15,309	8,309	8,309
16,988	4,262	21,076	TOTAL FUND 166 EXPENSES		20,309	20,309	20,309

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BIJEAN
171-SKATEBOARD PARK PROJECT
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED						
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
R E V E N U E S								
13,429	4,115	4,135	3-01-0101	BEGINNING WORKING CAPITAL	4,155	4,155	4,155	
72	23	15	3-10-1200	INTEREST	15	15	15	
13,501	4,138	4,150	T O T A L	DEPT 100 R E V E N U E S	4,170	4,170	4,170	

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	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	4,150	4,170	This is cash carryover from grants received in earlier years and will be used to finish small projects at the Skate Park or to match future grants if available.

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BIJEAN
171-SKATEBOARD PARK PROJECT
695-SKATEBOARD PARK

BUDGET DOCUMENT
YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

E X P E N S E S							
MATERIALS & SERVICES							
9,385	-----	4,150	5-20-0223	CONTRACTED SERVICES	4,170	4,170	4,170
9,385		4,150		TOTAL MATERIALS & SERVICES	4,170	4,170	4,170
9,385		4,150	T O T A L	DEPT 695 E X P E N S E S	4,170	4,170	4,170
13,501	4,138	4,150	T O T A L	FUND 171 R E V E N U E S	4,170	4,170	4,170
9,385		4,150		TOTAL PERSONNEL SERVICES	4,170	4,170	4,170
				TOTAL MATERIALS & SERVICES			
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
				TOTAL CONTINGENCY			
				TOTAL UEFB			
9,385		4,150	T O T A L	FUND 171 E X P E N S E S	4,170	4,170	4,170

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BIJEAN
172-INDUSTRIAL PARK RAIL SPUR
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED						
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	

R E V E N U E S								
502	-----	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----	
502			T O T A L	DEPT 100 R E V E N U E S				

Industrial Park Rail Spur – Fund 172

Industrial Park Rail Spur – Department 172

These funds were used to pay for the design of the Industrial Park Rail Spur. The rail spur will not be constructed. This department is no longer required.

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BIJEAN
172-INDUSTRIAL PARK RAIL SPUR
172-INDUSTRIAL PARK RAIL SPUR

BUDGET DOCUMENT

YEAR 2014-2015

	ADOPTED 2011-2012	ADOPTED 2012-2013	ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED

E X P E N S E S								
TRANSFERS								
502	-----	-----	-----	5-60-0607	TRANSFER TO LAMP 174	-----	-----	-----
502					TOTAL TRANSFERS			
502					TOTAL DEPT 172 EXPENSES			
502					TOTAL FUND 172 REVENUES			
					TOTAL PERSONNEL SERVICES			
					TOTAL MATERIALS & SERVICES			
					TOTAL CAPITAL OUTLAY			
					TOTAL DEBT SERVICE			
502					TOTAL TRANSFERS			
					TOTAL CONTINGENCY			
					TOTAL UEFB			
502					TOTAL FUND 172 EXPENSES			

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BIJEAN
173-JTA STREET PROJECTS
100-REVENUE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
34,414-	23,156-	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
144,660	980,696	2,418,307	3-10-4307	HIGHWAY TAX REVENUE	31,050	31,050	31,050
110,246	957,540	2,418,307	T O T A L	DEPT 100 R E V E N U E S	31,050	31,050	31,050

State and Federal Grant – Fund 173
Resort Street Project – Department 173

This department was created to track the initial design, engineering and construction of the Resort Street improvement project which was funded through a transportation bill in 2009. The expenditures will be used to pay retainage once fog seal, striping and other work required by contract is completed. The timing of this work will depend on the contractor's schedule and the weather.

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173-JTA STREET PROJECTS
173-RESORT STREET PROJECT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
33,573	25,252	10,000	5-10-0101	PUBLIC WORK WAGES	-----	-----	-----
2,377	1,849	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
5,660	4,618	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
600	603	-----	5-10-0117	WORKMEN'S COMPENSATION	-----	-----	-----
9,462	8,264	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
45	7	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
51,717	40,593	10,000	TOTAL	PERSONNEL SERVICES			
MATERIALS & SERVICES							
19,314	1,232,879	2,250,693	5-20-0223	CONTRACTED SERVICES	30,000	30,000	30,000
22,425	17,601	4,336	5-20-0224	EQUIP MAINT/REPLACE	-----	-----	-----
6	42	-----	5-20-0238	OPERATING SUPPLIES	-----	-----	-----
27,569	13,466	-----	5-20-0246	VENDOR MATERIAL	-----	-----	-----
2,374	1,370	-----	5-20-0247	STORES MATERIAL	-----	-----	-----
9,996	111,006	153,278	5-20-0270	ADMIN SERVICES INDIRECT	1,050	1,050	1,050
81,684	1,376,364	2,408,307	TOTAL	MATERIALS & SERVICES	31,050	31,050	31,050
133,401	1,416,957	2,418,307	TOTAL	DEPT 173 EXPENSES	31,050	31,050	31,050
110,246	957,540	2,418,307	TOTAL	FUND 173 REVENUES	31,050	31,050	31,050
51,717	40,593	10,000	TOTAL	PERSONNEL SERVICES			
81,684	1,376,364	2,408,307	TOTAL	MATERIALS & SERVICES	31,050	31,050	31,050
			TOTAL	CAPITAL OUTLAY			
			TOTAL	DEBT SERVICE			
			TOTAL	TRANSFERS			
			TOTAL	CONTINGENCY			
			TOTAL	UEFB			
133,401	1,416,957	2,418,307	TOTAL	FUND 173 EXPENSES	31,050	31,050	31,050

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 BIJEAN
 174-LAMP III PATHWAY/PARK
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
236,742-	11,666	1,515	3-01-0101	BWC	1,522	1,522	1,522
103,742	175	-----	3-10-0300	GIFTS, GRANTS & DONATIONS	-----	-----	-----
-----	16	-----	3-10-1200	INTEREST INCOME	-----	-----	-----
142,991	-----	-----	3-10-4308	LGGP GRANT	-----	-----	-----
-----	-----	-----	3-10-5702	TRANSFER FRM GENERAL	-----	36,200	36,200
13,250	-----	-----	3-10-5712	TRANS FR S&F CDBG 166	-----	-----	-----
978	-----	-----	3-10-5713	TRANSFER FROM LAMP 160	-----	-----	-----
502	-----	-----	3-10-5714	TRANSFER FR IND PARK 172	-----	-----	-----
24,721	11,857	1,515	T O T A L	DEPT 100 R E V E N U E S	1,522	37,722	37,722

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.

Account	Account Name	2013-14 Budget Amount	2014-15 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	1,515	1,522	The amount budgeted will pay for improvements to Central Park.

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BUDGET DOCUMENT

174-LAMP III PATHWAY/PARK
174-LAMP III PATHWAY/PARK

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
E X P E N S E S							
PERSONNEL SERVICES							
5,028	4,514		5-10-0101	WAGES/BENEFITS			
16			5-10-0114	OVERTIME			
371	332		5-10-0115	SOCIAL SECURITY			
707	910		5-10-0116	PUBLIC EMPLOYEES RETIREMT			
40	115		5-10-0117	WORKMEN'S COMPENSATON INS			
1,212	1,501		5-10-0118	HEALTH INSURANCE			
7,374	7,372		TOTAL PERSONNEL SERVICES				
MATERIALS & SERVICES							
3,781	644	1,515	5-20-0223	CONTRACTED SERVICES	1,522	1,522	1,522
1,898	1,653		5-20-0246	VENDOR MATERIAL			
	670		5-20-0247	STORES MATERIAL			
5,679	2,967	1,515	TOTAL MATERIALS & SERVICES		1,522	1,522	1,522
CAPITAL OUTLAY							
			5-40-0410	LAND ACQUISTION		36,200	36,200
			TOTAL CAPITAL OUTLAY			36,200	36,200
13,053	10,339	1,515	TOTAL DEPT 174 E X P E N S E S		1,522	37,722	37,722
24,721	11,857	1,515	TOTAL FUND 174 R E V E N U E S		1,522	37,722	37,722
7,374	7,372		TOTAL PERSONNEL SERVICES				
5,679	2,967	1,515	TOTAL MATERIALS & SERVICES		1,522	1,522	1,522
			TOTAL CAPITAL OUTLAY			36,200	36,200
			TOTAL DEBT SERVICE				
			TOTAL TRANSFERS				
			TOTAL CONTINGENCY				
			TOTAL UEFB				
13,053	10,339	1,515	TOTAL FUND 174 E X P E N S E S		1,522	37,722	37,722

Small Miscellaneous Grants – Fund 175

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

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 was available to replace bullet proof vests and was split between the City and County.

Dog Stations – Department 711-

This department was created by donations to install dog stations in the City's parks and along the pathway.

ODOT Bicycle Grant – Department 713 –

CIS Wellness Grant – Department 714

The City has received CIS wellness grants which are 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.

Drug Task Force – Department 721

The City was previously eligible for a reimbursement for drug detectives overtime related to drug task force activities.

Geiser Park Trees & Improvement – Department 722

Funds are being collected from donations and candy machines sells at City Hall to remove and replace hazardous trees at the Geiser Pollman Park.

Tree Removal & Replacement – Department 723

The City entered in an agreement with OTEC to help citizens pay to replace trees that were required to be removed. These funds will be transferred to Fund 129 – Tree City to consolidate tree projects into fewer funds.

Resort Street Underground Utilities – Department 724

The City received a Leo Adler grant in 2012-13 to pay for OTEC's engineering costs for estimating the cost of undergrounding utilities on Resort Street. This grant was later repaid to the Leo Adler Foundation.

Carnegie Steps – Department 725

The City received a CLG grant in 2012-13 to help pay for the reconstruction of the front steps of the Carnegie Building.

Tactical Equipment – Department 726

The City received funds from the Police Association in order to purchase ammunition.

C.O.P.S Program – Department 727

The C.O.P.S. Program received a grant to pay for operating supplies for the program.

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BIJEAN
175-SMALL MISC GRANTS
705-DRUG RECOGNITION

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
260	349	1,000	3-10-4307	DRUG RECOGNITION REIMB	1,000	1,000	1,000
260	349	1,000	T O T A L	DEPT 705 R E V E N U E S	1,000	1,000	1,000
E X P E N S E S							
PERSONNEL SERVICES							
171	349	1,000	5-10-0101	WAGES	1,000	1,000	1,000
13	-----	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
38	-----	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
4	-----	-----	5-10-0117	WORKMEN'S COMPENSATION IN	-----	-----	-----
35	-----	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
261	349	1,000	TOTAL	PERSONNEL SERVICES	1,000	1,000	1,000
261	349	1,000	T O T A L	DEPT 705 E X P E N S E S	1,000	1,000	1,000

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175-SMALL MISC GRANTS
706-ICE CREAM PROGRAM

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
846	785	768	3-01-0101	BEGINNING WORKING CAPITAL	727	727	727
846	785	768	T O T A L	DEPT 706 R E V E N U E S	727	727	727
E X P E N S E S							
MATERIALS & SERVICES							
61	17	768	5-20-0245	ICE CREAM CONES	727	727	727
61	17	768	TOTAL	MATERIALS & SERVICES	727	727	727
61	17	768	T O T A L	DEPT 706 E X P E N S E S	727	727	727

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BIJEAN
175-SMALL MISC GRANTS
707-DARE DONATIONS

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED						
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	

R E V E N U E S								
-----	-----	510	3-01-0101	BEGINNING WORKING CAPITAL	510	510	510	
		510	T O T A L	DEPT 707 R E V E N U E S	510	510	510	
E X P E N S E S								
MATERIALS & SERVICES								
-----	-----	510	5-20-0245	DARE SUPPLIES	510	510	510	
		510	TOTAL	MATERIALS & SERVICES	510	510	510	
		510	T O T A L	DEPT 707 E X P E N S E S	510	510	510	

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BIJEAN
175-SMALL MISC GRANTS
708-DRUG DOG GRANTS

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
31,575	32,364	24,700	3-01-0101	BEGINNING WORKING CAPITAL	18,000	18,000	18,000
184	103	100	3-10-1200	INTEREST	-----	-----	-----
8,200	-----	-----	3-10-4311	DRUG DOG GRANTS/DONATIONS	-----	-----	-----
39,959	32,467	24,800	T O T A L	DEPT 708 R E V E N U E S	18,000	18,000	18,000
E X P E N S E S							
PERSONNEL SERVICES							
3,734	3,847	6,000	5-10-0101	WAGES	6,000	6,000	6,000
283	292	-----	5-10-0115	P/R SOCIAL SECURITY	-----	-----	-----
823	851	-----	5-10-0116	P/R PERS	-----	-----	-----
78	79	-----	5-10-0117	P/R WORKERS COMPENSATION	-----	-----	-----
353	378	-----	5-10-0118	P/R HEALTH INSURANCE	-----	-----	-----
5,271	5,447	6,000	TOTAL	PERSONNEL SERVICES	6,000	6,000	6,000
MATERIALS & SERVICES							
1,417	685	1,000	5-20-0203	TRAVEL & TRAINING	1,000	1,000	1,000
20	17	-----	5-20-0220	DUES, FEES & MEMBERSHIPS	-----	-----	-----
886	632	17,800	5-20-0245	GENERAL SUPPLIES	11,000	11,000	11,000
2,323	1,334	18,800	TOTAL	MATERIALS & SERVICES	12,000	12,000	12,000
7,594	6,781	24,800	T O T A L	DEPT 708 E X P E N S E S	18,000	18,000	18,000

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175-SMALL MISC GRANTS
710-BULLET PROOF VEST GRANT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

R E V E N U E S							
-----	-----	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
-----	-----	-----	3-10-4318	BULLET PROOF VEST GRANT	-----	-----	-----
T O T A L DEPT 710 R E V E N U E S							
E X P E N S E S							
MATERIALS & SERVICES							
-----	3,403	-----	5-20-0245	GENERAL SUPPLIES	-----	-----	-----
	3,403			TOTAL MATERIALS & SERVICES			
	3,403			T O T A L DEPT 710 E X P E N S E S			

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175-SMALL MISC GRANTS
711-DOG STATIONS

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED						
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	

R E V E N U E S								
71	-----	-----	3-10-4316	DOG STATION DONATIONS	-----	-----	-----	
71			T O T A L DEPT 711 R E V E N U E S					
E X P E N S E S								
MATERIALS & SERVICES								
71	-----	-----	5-20-0245	GENERAL SUPPLIES	-----	-----	-----	
71			T O T A L MATERIALS & SERVICES					
71			T O T A L DEPT 711 E X P E N S E S					

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175-SMALL MISC GRANTS
713-BIKE PED GRANTS

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED					
2011-2012	2012-2013	2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED

R E V E N U E S							
-----	-----	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
T O T A L DEPT 713 R E V E N U E S							

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175-SMALL MISC GRANTS
714-CIS WELLNESS GRANT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
938	859	800	3-01-0101	BEGINNING WORKING CAPITAL	960	960	960
-----	1,280	1,000	3-10-4312	CIS WELLNESS GRANT	-----	-----	-----
938	2,139	1,800	T O T A L	DEPT 714 R E V E N U E S	960	960	960
E X P E N S E S							
MATERIALS & SERVICES							
79	1,131	1,800	5-20-0245	MATERIALS AND SUPPLIES	960	960	960
79	1,131	1,800	TOTAL	MATERIALS & SERVICES	960	960	960
79	1,131	1,800	T O T A L	DEPT 714 E X P E N S E S	960	960	960

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BIJEAN
175-SMALL MISC GRANTS
718-ODOT CAR SEAT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
1,021	1,750	1,442	3-01-0101	BEGINNING WORKING CAPITAL	2,050	2,050	2,050
1,593	760	1,235	3-10-4303	ODOT GRANT	1,000	1,000	1,000
730	775	500	3-10-4320	CAR SEAT SALES	500	500	500
3,344	3,285	3,177	T O T A L DEPT 718 R E V E N U E S		3,550	3,550	3,550
E X P E N S E S							
MATERIALS & SERVICES							
320	-----	-----	5-20-0203	TRAVEL & TRAINING	-----	-----	-----
1,273	1,664	3,177	5-20-0245	OPERATING SUPPLIES	3,550	3,550	3,550
1,593	1,664	3,177	TOTAL MATERIALS & SERVICES		3,550	3,550	3,550
1,593	1,664	3,177	T O T A L DEPT 718 E X P E N S E S		3,550	3,550	3,550

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175-SMALL MISC GRANTS
721-DRUG TASK FORCE

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
1,262-	-----	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
1,494	5,714	2,500	3-10-4106	GRANTS/DONATIONS	-----	-----	-----
232	5,714	2,500	T O T A L DEPT 721 R E V E N U E S				
E X P E N S E S							
PERSONNEL SERVICES							
175	3,863	2,500	5-10-0114	OVERTIME	-----	-----	-----
13	296	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
39	817	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
5	120	-----	5-10-0117	WORKMEN'S COMPENSATION	-----	-----	-----
232	5,096	2,500	TOTAL PERSONNEL SERVICES				
MATERIALS & SERVICES							
-----	618	-----	5-20-0203	TRAVEL & TRAINING	-----	-----	-----
	618		TOTAL MATERIALS & SERVICES				
232	5,714	2,500	T O T A L DEPT 721 E X P E N S E S				

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175-SMALL MISC GRANTS
 722-GEISER PARK TREES & IMPRV
 -- HISTORICAL DATA --
 2011-2012 2012-2013

BUDGET DOCUMENT
 YEAR 2014-2015

		ADOPTED 2013-2014	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
R E V E N U E S							
297	372	529	3-01-0101	BEGINNING WORKING CAPITAL	670	670	670
-----	2,983	-----	3-10-4304	DONATIONS - PARK TABLES	-----	-----	-----
-----	-----	100	3-10-4316	DONATIONS	-----	-----	-----
112	185	200	3-10-4367	CANDY MACHINE SALES	200	200	200
409	3,540	829	T O T A L	DEPT 722 R E V E N U E S	870	870	870
E X P E N S E S							
MATERIALS & SERVICES							
-----	-----	729	5-20-0223	CONTRACTED SERVICES	770	770	770
36	45	100	5-20-0245	GENERAL SUPPLIES	100	100	100
-----	2,984	-----	5-20-0246	VENDOR MATERIAL	-----	-----	-----
36	3,029	829	TOTAL	MATERIALS & SERVICES	870	870	870
36	3,029	829	T O T A L	DEPT 722 E X P E N S E S	870	870	870

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BIJEAN
175-SMALL MISC GRANTS
723-TREE REMOVAL & REPLACEMNT

BUDGET DOCUMENT
YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
1,070	2,764	1,900	3-01-0101	BEGINNING WORKING CAPITAL	3,750	3,750	3,750
3,400	3,600	1,000	3-10-4322	OTEC TREE REPLACEMENT PRG	-----	-----	-----
4,470	6,364	2,900	T O T A L	DEPT 723 R E V E N U E S	3,750	3,750	3,750
E X P E N S E S							
MATERIALS & SERVICES							
-----	-----	200	5-20-0223	CONTRACTED SERVICES	-----	-----	-----
1,706	2,685	2,100	5-20-0245	TREE VOUCHERS	-----	-----	-----
-----	-----	600	5-20-0246	VENDOR MATERIAL	-----	-----	-----
-----	-----	-----	5-20-0247	STORES MATERIAL	-----	-----	-----
1,706	2,685	2,900	TOTAL	MATERIALS & SERVICES			
TRANSFERS							
-----	-----	-----	5-60-0112	TRANSFER TO TREE FUND	3,750	3,750	3,750
			TOTAL	TRANSFERS	3,750	3,750	3,750
1,706	2,685	2,900	T O T A L	DEPT 723 E X P E N S E S	3,750	3,750	3,750

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175-SMALL MISC GRANTS
724-RESORT ST UNDERGRD UTIL

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
-----	21,000	-----	3-01-0101	BEGINNING CASH BALANCE	-----	-----	-----
21,000	-----	-----	3-10-4309	LEO ADLER GRANT	-----	-----	-----
21,000	21,000		T O T A L DEPT 724 R E V E N U E S				
E X P E N S E S							
MATERIALS & SERVICES	-----	21,000	-----	5-20-0235	GRANT REFUND	-----	-----
	21,000		TOTAL MATERIALS & SERVICES				
	21,000		T O T A L DEPT 724 E X P E N S E S				

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175-SMALL MISC GRANTS
725-CARNEGIE STEPS

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

R E V E N U E S							
-----	14,500	-----	3-10-4303	CLG GRANT	-----	-----	-----
	14,500		T O T A L DEPT 725 R E V E N U E S				
E X P E N S E S							
MATERIALS & SERVICES							
-----	452	-----	5-20-0220	DUES AND FEES	-----	-----	-----
-----	14,048	-----	5-20-0223	CONTRACTED SERVICES	-----	-----	-----
	14,500		TOTAL MATERIALS & SERVICES				
	14,500		T O T A L DEPT 725 E X P E N S E S				

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175-SMALL MISC GRANTS
726-TACTICAL EQUIPMENT

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					

R E V E N U E S							
-----	3,276	-----	3-10-2207	MISCELLANEOUS REVENUE	-----	-----	-----
	3,276		T O T A L DEPT 726 R E V E N U E S				
E X P E N S E S							
MATERIALS & SERVICES							
-----	3,276	-----	5-20-0245	GENERAL SUPPLIES/EQUIP	-----	-----	-----
	3,276		T O T A L MATERIALS & SERVICES				
	3,276		T O T A L DEPT 726 E X P E N S E S				

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175-SMALL MISC GRANTS
727-C.O.P.S PROGRAM

BUDGET DOCUMENT

YEAR 2014-2015

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2011-2012	2012-2013	2013-2014					
R E V E N U E S							
-----	-----	-----	3-01-0101	BEGINNING WORKING CAPITAL	1,000	1,000	1,000
-----	-----	-----	3-10-4318	GRANTS/DONATIONS	-----	-----	-----
			T O T A L	DEPT 727 R E V E N U E S	1,000	1,000	1,000
E X P E N S E S							
MATERIALS & SERVICES			5-20-0246	VENDOR MATERIALS	1,000	1,000	1,000
-----	-----	-----		TOTAL MATERIALS & SERVICES	1,000	1,000	1,000
			T O T A L	DEPT 727 E X P E N S E S	1,000	1,000	1,000
71,529	93,419	38,284	T O T A L	FUND 175 R E V E N U E S	30,367	30,367	30,367
5,764	10,892	9,500		TOTAL PERSONNEL SERVICES	7,000	7,000	7,000
5,869	52,657	28,784		TOTAL MATERIALS & SERVICES	19,617	19,617	19,617
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS	3,750	3,750	3,750
				TOTAL CONTINGENCY			
				TOTAL UEFB			
11,633	63,549	38,284	T O T A L	FUND 175 E X P E N S E S	30,367	30,367	30,367
18,610,871	20,445,998	21,451,314		GRAND TOTAL REVENUES	19,714,282	19,771,982	19,771,982
5,501,440	5,511,869	6,089,483	GR	TOTAL PERSONNEL SERVICES	6,215,063	6,190,841	6,223,499
5,144,163	6,245,088	7,752,829	GR	TOTAL MATERIALS & SERVICES	4,336,036	4,413,536	4,413,536
414,993	455,210	2,062,850	GR	TOTAL CAPITAL OUTLAY	3,482,778	3,547,978	3,547,978
8,340	8,340	61,256	GR	TOTAL DEBT SERVICE			
241,828	947,823	486,048	GR	TOTAL TRANSFERS	625,392	664,092	664,092
		606,706	GR	TOTAL CONTINGENCY	887,744	880,244	880,244
		4,392,142	GR	TOTAL UEFB	4,167,269	4,075,291	4,042,633
11,310,764	13,168,330	21,451,314		GRAND TOTAL EXPENSES	19,714,282	19,771,982	19,771,982