



CITY OF BAKER CITY

2013-2014

ADOPTED BUDGET

RESOLUTION NO. 3703

RESOLUTION OF BAKER CITY, OREGON, ADOPTING THE ANNUAL BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE FISCAL YEAR 2013-2014.

1. **BE IT RESOLVED** that the City Council of the City of Baker City hereby adopts the budget for the fiscal year 2013-2014 in the total of \$16,067,972 (\$21,210,114 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 2013-14 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:

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

3. **BE IT FURTHER RESOLVED** that the amounts for the fiscal year beginning July 1, 2013, and for the purposes shown below are hereby appropriated:

GENERAL FUND (101)	
Administrative Services	\$ 1,115,736
Police Department	1,816,719
Fire Department	1,491,726
Cemetery Department	147,402
Park Department	108,338
Airport Department	57,140
Planning Department	63,000
Hydro Electric Plant Department	6,767
Community Development Department	28,100
Debt Service	61,256
Transfers	93,978
Contingency	<u>69,000</u>
Total General Fund	<u>\$ 5,059,162</u>

STATE TAX STREET FUND (102)

Streets Maintenance Department	\$ 747,766
Storm Water Maintenance Department	127,830
Streets Preventative Maintenance Department	597,597
Street Lighting Department	74,149
Snow and Ice Control Department	80,446
Street Construction Department	7,475
Transfers	239,759
Contingency	100,000
Total State Tax Street Fund	<u>\$ 1,975,022</u>

WATER UTILITY FUND (104)

Water Utility Maintenance Department	\$ 1,280,283
Water Utility Construction Department	1,120,268
Contingency	200,000
Total Water Utility Fund	<u>\$ 2,600,551</u>

WASTEWATER UTILITY FUND (105)

Wastewater Maintenance Department	\$ 916,735
Wastewater Construction Department	279,587
Contingency	100,000
Total Wastewater Utility Fund	<u>\$ 1,296,322</u>

CENTRAL STORES FUND (107)

Materials & Services	\$ 204,000
Contingency	50,000
Total Central Stores Fund	<u>\$ 254,000</u>

EQUIPMENT & VEHICLE FUND (108)

Equipment and Vehicle Operations Department	\$ 417,085
Equipment and Vehicle Capital Outlay Depart.	183,000
Transfers	36,256
Contingency	200,000
Total Equipment and Vehicle Fund	<u>\$ 836,341</u>

LID FUND (110)

Materials and Services	\$ 500
Transfers	29,000
Total LID Fund	<u>\$ 29,500</u>

FIRE EQUIPMENT RESERVE FUND (112)

Materials and Services	\$ 1,000
Capital Outlay	501,000
Total Fire Equipment Reserve Fund	<u>\$ 502,000</u>

MOUNT HOPE TRUST FUND (114)

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

SAMO SWIM CENTER MAINTENANCE FUND (115)

Personnel Services	\$ 12,000
Materials and Services	123,281
Contingency	2,136
Total Samo Swim Center Maintenance Fund	<u>\$ 137,417</u>

JOHN SCHMITZ TRUST FUND (116)

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

GOLF COURSE OPERATION FUND (123)

Personnel Services	\$ 2,000
Material & Services	23,978
Transfers	20,000
Total Golf Course Operation Fund	<u>\$ 45,978</u>

BUILDING INSPECTION FUND (127)

Personnel Services	\$ 165,403
Materials and Services	129,116
Contingency	20,000
Total Building Inspection Fund	<u>\$ 314,519</u>

TREE CITY FUND (130)

Materials and Services	\$ 805
Total Tree City Fund	<u>\$ 805</u>

SIDEWALK UTILITY FUND (130)

Personnel Services	\$ 5,250
Materials and Services	37,075
Transfers	44,855
Contingency	55,070
Total Sidewalk Utility Fund	<u>\$ 142,250</u>

ANTHONY SILVERS STREET TREE TRUST FUND (131)	
Materials and Services	\$ 6,500
Total Anthony Silvers Street Tree Trust Fund	\$ 6,500

RECLAIMED WATER USE FUND (132)	
Materials and Services	\$ 16,300
Capital Outlay	50,000
Contingency	10,000
Total Reclaimed Water Use Fund	\$ 76,300

RESORT UTILITY UNDERGROUND FUND (133)	
Materials and Services	\$ 355,759
Total Resort Utility Underground Fund	\$ 355,759

STATE AND FEDERAL GRANTS FUND	
Playground Improvement Department	\$ 163,897
Comm. Dev. Block Grant Department	5,000
Skateboard Park Department	4,150
Resort Street Project Department	2,200,000
LAMP III Pathway/Park Department	1,515
Small Miscellaneous Grants Department	38,284
Transfers	10,000
Contingency	7,500
Total State and Federal Grants Fund	\$ 2,430,346
Total Appropriations, All Funds	16,067,972
Total Unappropriated, All Funds	5,142,142
TOTAL ADOPTED BUDGET	\$21,210,114

PASSED by the City Council of the City of Baker City, Oregon this 25th day of June, 2013.

SIGNED by the Mayor of the City of Baker City, Oregon this 25th day of June, 2013.

SIGNED:

[Signature]
Mayor

ATTEST:

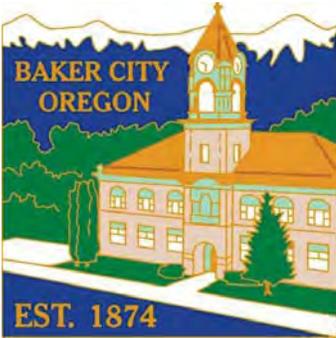
[Signature]
City Recorder

Ayes: 4 (Coles, Button, Langrell, Mosier)
 Nays: 2 (Johnson, Downing)
 Absent: 1 (Dorrah)
 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 10, 2013

Mayor Langrell, City Councilors and Members of the Budget Committee

Re: 2013-2014 Budget

Dear Members of the City Council and Budget Committee:

We present to you the 2013-2014 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 ended up compared to budget. For the year ending June 30, 2012 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 \$370,231 more than anticipated. For the year ending June 30, 2011 the actual balance carried forward in the General Fund was \$606,314 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

This budget year it was especially difficult to estimate personnel costs for several reasons. First, we are currently working with all three unions negotiating new contracts. Each of these contracts will be approved by City Council. This budget does not provide for a cost of living adjustment for any staff. Any cost of living adjustment will be decided by negotiations and if determined by the budget adoption on June 25th will be accounted for in the adopted budget otherwise the actual adjustment if any will be transferred from contingency with a budget resolution approved by City Council.

However, based on a proposed goal set by the City Council to reduce labor costs, this budget does anticipate all three unions and non-represented staff changing health care coverage to a High Deductible Health Plan. The assumed policy changes are reflected below:

- Baker City Employee Association** – CIS IC Plan to a CIS High Deductible Health Plan
- Baker City Professional Firefighters Union** – CIS Copay Plan to a CIS High Deductible Plan
- Baker City Police Association** – Pacific Source Plan to a CIS High Deductible Plan
- Non-represented** – CIS Copay Plan to a CIS High Deductible Plan

Since open enrollment for CIS (City County Insurance Services) is once a year for the calendar year the City is restricted from changing plans prior to January 1, 2014. Unfortunately this restriction will create a one-time cost to switch plans mid budget year. The savings from switching plans will result in the 2014-15 budget year. Without this restriction the savings for 2013-14 would have been:

- Baker City Police Association – Estimated savings approximately - \$26,000
- Baker City Professional Firefighters Union – Estimated savings approximately - \$4,000
- Baker City Employee Association – Estimated savings approximately – \$10,500
- Non-represented – Estimated savings approximately - \$6,000

Second, Senate Bill 822 (PERS reform) was signed by the Governor May 6, 2013. A new actuarial valuation has not been completed which means the 2013-15 PERS rates will not be set until approximately July 1st. The good news is that Senate Bill 822 (including the budget note) would reduce the July 2013 contribution for most employers by 4.4% (with a floor of 2011-13 rates) of payroll compared to the rates currently scheduled to take effect at that time. Using that estimate PERS Tier I/II employees would receive a slight rate increase of 0.12% of payroll and OPSRP employees would receive no increase in rates. If the actual rates come in higher the difference will be moved from contingency with a budget resolution approved by City Council in 2013-14.

General Fund Summary

This year City staff prepared the proposed General Fund budget with capital equipment and projects included. The equipment and projects included in the General Fund are as follows:

<u>Project</u>	<u>Budget</u>
City Server (Split with Other Funds)	\$ 4,500
City Hall Heating System to Replace the Boiler System	20,000
Transfer to the Golf Course Fund:	
Men’s Restroom Remodel	10,000
Women’s Restroom Floor	2,000
Hazardous Tree Removal	1,000
Transfer to Street Fund	
Partial Reimbursement for Resort Underground Utilities	64,759
Transfer to State & Federal Grants Fund – Playground Imp	
Leo Adler Grant Match	25,000
Police Vehicle	30,000
Grant Match for OR Recreational Trails Grant for River Access	4,350
Hazardous Park Tree Removal	2,500
Total	<u>\$164,109</u>

The City has also included in the budget the payoff of the City's only debt which for several years has been recommended by City staff and the City's auditor. We are currently earning 0.54% interest on our investments while paying 5.46% on this debt. To payoff this debt in July the City would save approximately \$15,000 in interest expense over the remaining loan period while losing less than \$1,500 of interest income.

These items have reduced the following reserves in the General Fund. The General Fund reserves in the 2013-14 proposed budget are as follows:

Contingency	\$ 120,000
Unappropriated Ending Fund Balance	<u>707,432</u>
Total	<u><u>\$ 827,432</u></u>

Due to these unknown personnel costs we have increased the General Fund's contingency line item from \$80,000 to \$120,000 since it is likely that we will not know these actual costs until after the budget is adopted on June 25th. Transfers from contingency must be approved by City Council.

We estimate that our revenues will increase during the upcoming fiscal year. The main increases are as follows:

Property Taxes – 1% of Assessed Value (estimate from Baker County Tax Assessor)

Liquor Taxes and State Revenue Sharing - 4% increase (estimate from League of Oregon Cities) from last year's total revenue which was higher than anticipated in the 2012-13 budget.

In Lieu of Franchise Fees – Increase estimated from 1.9% increase to water and wastewater fees for 2013-14 as approved by Council.

Ambulance Revenue – Increase is based on actual revenue estimated to be collected in 2012-13. Also an increase to ambulance rates was approved by Council for 2013-14.

Admin Indirect Fee – Although the percentage has been reduced from 8.5% to 8.3% the Resort Street project will increase the total revenue paid to the General Fund.

Other increases to revenue were based on actual amounts anticipated to be collected in 2012-13. These increases were partially offset by a decline in franchise revenue, cigarette taxes and certain other miscellaneous revenues. The School District has once again included in its budget \$15,000 to assist the City with the cost of the School Resource Officer.

General Fund Materials and Services

Materials and Services are impacted by the rising cost of expenses such as contracted services, fuel and utilities as well as continued efforts to maintain our City's assets. The proposed budget reflects our continued effort to cut costs despite the rising costs in contracts, fuel and utilities.

Water Fund

The following chart depicts the water capital plan approved by City Council on March 12, 2013.

**CITY OF BAKER CITY
2013-2014
3 YEAR WATER CAPITAL PLAN
Projects to be completed by 6/30/2014**

ITEM	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	OBJECTIVE
1	Mountain Line Environmental Assessment	1	Lump Sum	\$100,000	\$100,000	Environmental assessment of the mountain line replacement project as required by Forest Service.
2	Auburn Ave (4 th St. to 7 th St)	1080	Lineal Feet	\$125	\$135,000	Grid Enhancement – Replace sub-standard line.
3	Broadway (2 nd St. to 9 th St.) Water Valve Replacement	5	Each	\$7,500	\$37,500	Replace broken non-functioning water valves.
4	Indiana Ave from Scenic Vista to Water Treatment Lab and House	295	Lineal Feet	\$88	\$25,960	Install 8” DI waterline from Scenic Vista to water treatment lab and house.
5	Place St. (11 th St. to 13 th St.)	570	Lineal Feet	\$68	\$38,760	Grid Enhancement – Replace sub-standard service line and circulation.
6	H St. (East Campbell North)	750	Lineal Feet	\$18.14	\$13,605	Install 2” Pex water line to replace failing galvanized supply line.
7	Acoustic Survey	1	Lump Sum	\$10,978	\$10,978	Acoustic technology used to determine the areas and severity of corrosion or electrolysis.
8	Replace Hydrants	5	Each	\$3,500	\$17,500	Replace outdated undersized hydrants.
9	Water Line Extensions	Varies	Lineal Feet	Varies	\$20,000	Misc. water line extensions.
10	Geiser Grand Hotel	1	Each	\$11,350	\$11,350	Install 3” water service and meter for hotel.
11	Post Office Square	1	Each	\$1,186.50	\$1,186.50	Install irrigation meter.
12	Leo Adler Ball Field	1	Each	\$1,500	\$1,500	Install irrigation meter (downsize from 4” to 2” contingent on sprinkler system demand).
13	Cedar Acres Park	1	Each	\$4,000	\$4,000	Install irrigation meter and vault.

**CITY OF BAKER CITY
2013-2014
3 YEAR WATER CAPITAL PLAN – CONTINUED
Projects to be completed by 6/30/2014**

14	City Warehouse	1	Each	\$910	\$910	Install meter.
15	City Yard	1	Each	\$4,000	\$4,000	Install meter and vault for wash rack.
16	Sam-O Swim Center	1	Each	\$7,387	\$7,387	Install meter and vault.
17	Sam-O Skate Park	1	Each	\$964	\$964	Install meter.
18	Reservoir UV Treatment Plant	N/A	Lump Sum	\$230,000	\$230,000	Final design and bidding.
19	Mountain Line Replacement Station	1500	Lineal Feet	\$35	\$52,500	Begin construction 20" dia. PVC pipe. Materials bought in 2009 (labor and equipment only).
SUBTOTAL					\$ 713,100.50	
ENGINEERING					\$ 71,310.05	
ADMINISTRATIVE CHARGE					\$ 66,674.90	
TOTAL ESTIMATED COST					\$ 815,085.45	

These projects have been budgeted. Ending cash (UEFB and contingency, if unspent) for the Water Fund is budgeted at \$1,901,163 and will be used to fund future work on the mountain water line and UV treatment.

Wastewater Fund

The following chart depicts the wastewater capital plan approved by City Council on March 12, 2013.

**City of Baker City
Wastewater Capital Plan
Estimate of Cost
2013-14**

ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	OBJECTIVE
1	Various Locations – Includes Grove Street, Clifford Street and Several Alley Lines	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	Indiana Ave. from View Court to Water Treatment Lab	1	Lump Sum	\$33,000.00	\$33,000.00	Install 8” wastewater mainline from View Court to reservoir lab for house and UV Treatment facility.
3	Place Street from Balm Street West 140’	1	Lump Sum	\$14,000.00	\$14,000.00	Replace sub-standard 6” concrete main with 8” PVC and rebuild manhole.
4	Wetlands Development	1	Lump Sum	\$100,000.00	\$100,000.00	Contracts, easements, preliminary design and testing.
SUBTOTAL					\$ 277,000.00	
ENGINEERING					\$ 27,700.00	
ADMINISTRATIVE CHARGE					\$ 25,899.50	
TOTAL ESTIMATED COST					\$ 330,599.50	

These projects have been budgeted. Ending cash (UEFB and contingency, if unspent) for the Wastewater Fund is budgeted at \$761,585 for future work on the wastewater system.

Street Fund

The following chart depicts the storm water capital plan approved on March 12, 2013

**City of Baker City
Storm Water Capital Plan
Estimate of Cost
2013-14**

ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	OBJECTIVE
1	E Street from College to 7 th Street.	1	Lump Sum	\$88,000	\$88,000.00	Construct new storm mainline in preparation of E St. overlay. Also, eliminates underground injection wells.
SUBTOTAL					\$ 88,000.00	
ENGINEERING					\$ 8,800.00	
ADMINISTRATIVE CHARGE					\$ 8,228.00	
TOTAL ESTIMATED COST					\$ 105,028.00	

The following chart depicts the street pavement management plan approved by Council on March 12, 2013

RECOMMENDED TREATMENT				
	MILEAGE	SQUARE YARDS	ESTIMATED COST PER SQUARE YARD	TOTAL COST
Asphalt Thin Overlay				
Application	0.2	5,492	\$33.37	\$183,268
Prep, Patch, Miscellaneous				\$98,300
Storm Water System Construction				\$79,500
ADA Required Sidewalk Construction				\$44,855
Asphalt Thin Overlay Subtotal				\$405,923
Chip Seal				
Application To City Streets		56,733	2.15	\$121,976
Prep & Patch City Streets		56,733	0.73	\$ 41,415
Chip Seal Subtotal				\$ 163,391
ENGINEERING (10%)				\$56,931
ADMINISTRATION (8.5%)				\$53,231
CONTINGENCY (10%)				\$67,948
2013 Chip Seal Total Estimated Cost				\$747,424

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 \$319,392 for future work on the City's street system.

Equipment Fund

Funds are collected to pay for repairs, fuel, maintenance and replacement of equipment from other public works funds. The proposed budget includes the same transfers that have been made historically. This includes estimates for maintaining the fleet and the purchase of two replacement vehicles, a replacement excavator and other shop equipment for a total of \$183,000.

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.

Golf Course Fund

The City's contract with Seven Iron, LLC was renegotiated May 23, 2012. This contract is for the period of January 1, 2012 to December 31, 2014. The revenue from the contract payment is \$4,500 which does not provide enough funding to pay for insurance, repairs and other anticipated costs or the normal \$20,000 loan payment to the Mt. Hope Trust Fund. Currently a transfer from the General Fund is proposed to cover the shortfall.

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 2013-14 budget reflects 1 fte Building Official, 0.625 fte Permit Technician and 240 hours for a part-time inspector.

Resort Street Underground Utility Fund

This fund was created last year to account for the cost of undergrounding utilities on Resort Street prior to the completion of the JTA Resort Street project. This project is funded by an assessment to property owners through an LID approved by Council and transfers from the Street Fund (with a proposed transfer from the General Fund to the Street Fund to partially reimburse the Street Fund). Construction costs are offset partially from MOUs with utility franchisees.

Construction on this project began in 2012-13 and will be completed in 2013-14 budget year. City Council could choose to reduce the proposed 2013-14 appropriations by increasing the assessment to property owners. Currently a \$70 per lineal foot assessment is anticipated to be

appropriated in 2012-13. For each addition \$5 per lineal foot assessment to the property owners the cost to the City's Street Fund would be reduced by approximately \$21,000 allowing the City more funds for street maintenance.

State and Federal Grants Fund – Playground Improvement Department

This is a new department of the State and Federal Grants Fund which was created to account for the State and local grant funds to replace the playground equipment at Geiser Pollman Park. This project has already been awarded a \$25,000 Leo Adler grant; a \$15,000 Kaboom grant and has applied for a State LGGP grant of \$84,110. In addition local fundraising efforts are in process. The proposed budget includes a \$25,000 transfer from the General Fund to match the Leo Adler grant.

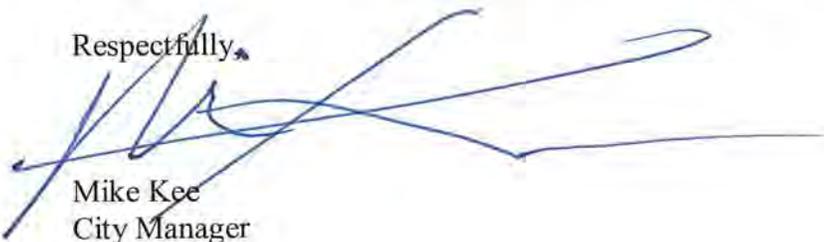
Resort Street

This Department of the State and Federal Grants Fund includes the cost of construction of Resort Street from Auburn to Campbell Street. This project is funded entirely by a transportation bill.

The City will no longer administer the construction of Best Frontage Road on behalf of the County so that department's appropriations have been eliminated from the 2013-14 proposed budget.

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 handwritten signature in blue ink, appearing to read 'Mike Kee', is written over a horizontal line. The signature is stylized and extends across the width of the line.

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 2012-13.

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	Health Insurance	Total Cost
PW Director	Non-Union	\$ 76,044	\$ 5,817	\$ 16,851	\$ 1,141	\$ 19,111	\$ 118,964
City Eng/Project Mgr	Non-Union	60,948	4,662	10,203	914	19,111	95,838
PW Supervisor	Non-Union	58,044	4,440	12,863	1,718	14,532	91,597
PW Supervisor	Non-Union	58,044	4,440	12,863	871	19,111	95,329
PW Supervisor	Non-Union	58,044	4,440	12,863	871	14,532	90,750
PW Laborer – 0.2 FTE	Non-Union	10,716	820	-	317	5,364	17,217
Equip Operator II	BCEA	52,914	4,048	11,726	3,217	19,321	91,226
Spec I Water Service	BCEA	41,439	3,170	6,937	1,280	19,321	72,147
Spec II Water Service	BCEA	49,364	3,776	10,939	1,525	13,269	78,873
Spec II Water Plant	BCEA	52,914	4,048	11,726	1,635	7,207	77,530
Spec II Elec Maintenance	BCEA	49,364	3,776	10,939	3,001	7,207	74,287
Spec II WW Plant	BCEA	49,364	3,776	10,939	1,461	17,214	82,754
Spec II WW Collection	BCEA	49,364	3,776	10,939	1,461	14,678	80,218
Wastewater Specialist	BCEA	47,074	3,601	7,880	2,862	19,321	80,738
Equip Operator I	BCEA	47,540	3,637	10,535	1,469	17,214	80,395
Equip Operator I	BCEA	47,074	3,601	7,880	1,455	19,321	79,331
Utility Worker II	BCEA	44,333	3,391	9,824	1,312	14,678	73,538
Utility Worker II	BCEA	44,333	3,391	9,824	1,370	14,678	73,596
Utility Worker II -0.5 FTE	BCEA	21,949	1,679	3,674	683	7,339	35,324
Engineering Tech III	BCEA	54,128	4,141	9,061	812	17,214	85,356
Engineering Tech III	BCEA	54,664	4,182	12,114	820	19,321	91,101
Engineering Tech I	BCEA	47,661	3,646	10,562	715	13,269	75,853
Spec I Inventory	BCEA	47,074	3,601	10,432	1,464	19,321	81,892
		\$1,122,393	\$ 85,859	\$ 231,574	\$ 32,374	\$ 351,654	\$ 1,823,854

GENERAL LINE ITEM DEFINITIONS

Fund	Department	Account	2013-14 Amount
101	101	5100112/15/16/17	\$ 15,800
101	102	5100137/15/16/17	6,646
101	103	5100112/15/16/17	4,081
101	104	5100101	12,000
101	105	5100101	18,000
101	106	5100101	6,000
101	109	5100112	3,000
101	111	5100101	3,500
101	114	5100101	7,500
102	201	5100101	364,096
102	202	5100101	60,432
102	203	5100101	149,634
102	204	5100101	8,548
102	205	5100101	33,800
102	209	5100101	2,205
104	401	5100101	688,334
104	402	5100101	209,142
105	501	5100101	436,700
105	502	5100101	63,023
115	151	5100101	12,000
123	112	5100101	2,000
127	110	5100113/15/16/17	657
130	130	5100112	5,250
134	134	5100101	2,000
173	173	5100101	10,000
			\$ 2,124,348

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 \$0.17 to \$6.08 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, boiler 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 2011-12.) 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 2013-14 rate.

GENERAL LINE ITEM DEFINITIONS

CALCULATION OF INDIRECT RATE FOR 2013-14 BUDGET PROCESS

Administration Functions

Funds/Departments	Total Personnel Services & M/S 2011-12 Expenditures
Administration 101-101	\$ 1,059,559
Less: Dispatch Contract	(279,000)
Less: HBC Pass Thru	(39,671)
Less: City Projects	(13,191)
Total Administrative Costs	\$ 727,697

Administration Recipients

Funds/Departments	2011-12 Expenditures	Low Effort Items Subtracted	Net
Police 101-102	\$ 1,629,658	\$ 28,639	\$ 1,601,019
Fire 101-103	1,409,797	45,180	1,364,617
Cemetery 101-104	128,431	102,026	26,405
Parks 101-105	99,590	53,492	46,098
Airport 101-106	64,529	30,840	33,689
Planning 101-109	86,966	-	86,966
Hydro Plant 101-111	774	-	774
Economic Development 101-114	60,449	-	60,449
Street Fund - All Dept 102	980,539	2,339	978,200
Water Fund - All Dept 104	1,675,522	138,912	1,536,610
Wastewater Fund - All Dept 105	984,194	-	984,194
Central Stores 107-701	134,211	134,211	-
Equip and Vehicle 108-801	553,809	553,809	-
LID Fund 110-901	56	-	56
Fire Equipment Reserve Fund 112-121	32,215	32,215	-
Samo Swim 115-151	76,072	-	76,072
Insurance Reserve Fund 122-122	-	-	-
Golf Course 123-231	62,437	56,340	6,097
Building Dept 127-110	364,337	-	364,337
Tree City Fund 129-129	1,387	-	1,387
Sidewalk Utility Fund 130-130	34,389	-	34,389
A. Silvers Street Tree Fund 131-903	-	-	-
Reclaimed Water Use Fund 132-132	25,366	18,891	6,475
Grant Fund - FAA 162-621	1,433,431	-	1,433,431
CDBG 166-661	3,738	-	3,738
Skateboard Park 171-695	9,385	9,385	-
Resort Street Project 173-173	133,402	-	133,402
LAMP III 174-174	13,054	-	13,054
Small Misc Grants 175	11,634	-	11,634
Total	\$ 10,009,372	\$ 1,206,279	\$ 8,803,093
Admin as a % of the Total			8.3%

GENERAL LINE ITEM DEFINITIONS

The 8.3% 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 2013-14 Budget

Fund Borrowing	123 - Golf Fund	110 - LID Fund	101-General Fund	110 - LID Fund	
Fund Borrowed from	114-Mt Hope Trust Fund	108-Equipment & Vehicle Fund	108-Equipment & Vehicle Fund	131 - A. Silvers Street Tree Trust Fund	
Purpose	Refinance Back Nine & GF	Elm St LID	Airport Dept Payoff	Resort Street Underground Utility LID	
Capital or Operating Loan*	Capital	Capital	Operating	Capital	
Original Amount	\$257,279	\$238,171	\$36,256	\$294,881	
Year of Loan	08-09	05-06	13-14	12-13	
Year(s) for Repayment	10 Years	10 Years	1 Year	10 Years	
Interest Amount	Pool Rate	Use Regular LID System	Pool Rate	Use Regular LID System	
Loan Payment	\$20,000 - Annually	Use Regular LID System	In Full 2014-15	Use Regular LID System	
Amount Budgeted	\$20,000	\$15,000	\$0	\$8,000	
Paying Fund	123 - Golf Fund	110 - LID Fund	101 - General Fund	110 - LID Fund	
Receiving 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					
2013-14 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			582	Equipment and Vehicle usage charge.
101-General Fund	105-Park			2,470	" "
101-General Fund	106-Airport			1,093	" "
102-Street Fund	201-Streets Maintenance			165,852	" "
102-Street Fund	202-Storm Water Maintenance			18,800	" "
102-Street Fund	203-Preventative Maintenance			55,318	" "
102-Street Fund	204-Street Lighting			2,280	" "
102-Street Fund	205-Snow & Ice Control			34,100	" "
102-Street Fund	209-Street Construction			702	" "
104-Water Fund	401-Water Maintenance			67,109	" "
104-Water Fund	402-Water Construction			47,748	" "
105-Wastewater Fund	501-Wastewater Maintenance			86,224	" "
105-Wastewater Fund	502-Wastewater Construction			18,974	" "
115-Samo Swim Fund	151-Samo Swim			2,141	" "
213-Golf Course Operations	231-Golf Course Maint			1,000	" "
173-Resort Street Project	173-Resort Street Project			4,336	" "
				508,729	
		108-Equipment & Vehicle Rental	100-Revenue	508,729	Amount budgeted on line for account 3-10-0303
Indirect:					
(Expenditure line 5-20-0270)					
102-Street Fund	201-Streets Maintenance			51,802	8.3% of direct personnel services and materials & supplies expenditures.
102-Street Fund	202-Storm Water Maintenance			9,796	" "
102-Street Fund	203-Preventative Maintenance			45,799	" "
102-Street Fund	204-Street Lighting			5,491	" "
102-Street Fund	205-Snow & Ice Control			6,165	" "
102-Street Fund	209-Street Construction			573	" "
104-Water Fund	401-Water Maintenance			89,525	" "
104-Water Fund	402-Water Construction			68,229	" "
105-Wastewater Fund	501-Wastewater Maintenance			65,904	" "
105-Wastewater Fund	502-Wastewater Construction			21,427	" "
127-Building Inspections	110-Building Inspections			22,434	" "
130-Sidewalk Utility Fee	130-Sidewalk Utility Grants			3,245	" "
132-Reclaimed Water Use Fund	132-Reclaimed Water Use			850	" "
173-Resort Street Project	173-Resort Street Project			153,278	" "
				544,518	
Actual Revenue Budgeted:		101-General Fund	100-Revenue	450,000	Amount budgeted for account 3-10-7001 less reserve \$94,518 account 3-10-7002.

City of Baker City					
2013-14 Budget					
Schedule of Interfund Transfers					
Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation
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			20,000	" "
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			100,000	" "
105-Wastewater Fund	501-Wastewater Maintenance			10,000	" "
105-Wastewater Fund	502-Wastewater construction			15,000	" "
123-Golf Course Operations	231-Golf Course Operations			500	" "
130-Sidewalk Utility Fund	130-Sidewalk Utility Grants			3,500	" "
				204,000	
Actual Revenue Budgeted:		107-Central Stores	100-Revenue	204,000	
Payment to the General Fund in lieu of Franchise Fee:					
(Expenditure line 5-20-0274)					
104-Water Fund	401-Water Maintenance	101-General Fund	100-Revenue	104,649	5% of anticipated revenue amount of \$2,092,980
105-Wastewater Fund	501-Wastewater Maintenance	101-General Fund	100-Revenue	53,313	5% of anticipated revenue amount of \$1,066,263
132-Reclaimed Water Use Fund	132-Reclaimed Water Use	101-General Fund	100-Revenue	5,450	5% of anticipated revenue amount of \$109,000
			Total Budgeted	163,412	
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	41,478	Transfer for Mt. Hope loan payment and bathroom remodels.
101-General Fund	101-Administration	134-Playground Improv	100-Revenue	25,000	Transfer for Geiser Pollman Park playground equipment grant match.
101-General Fund	101-Administration	162-FAA Match	100-Revenue	7,500	Transfer for FAA grant match.
102-State Tax Street Fund	201-Street Maintenance	133-Resort Util Undergrnd	100-Revenue	239,759	Transfer for Resort St. undergrounding utilities.
110-LID Fund	901-LID Proceed Expenditure	133-Resort Util Undergrnd	100-Revenue	6,000	Transfer for Resort St. undergrounding utilities.
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.
130-Sidewalk Utility Fund	131-Sidewalk Util Projects	102-State Tax Street Fund	100-Revenue	44,855	Transfer to pay for sidewalk projects per capital plan.
166-State & Fed Grants-CDBG	661-Community Dev Proj	133-Resort Util Undergrnd	100-Revenue	10,000	Transfer for Resort St. undergrounding utilities.
				399,792	
Interfund loan transfers:					
108-Equipment & Vehicle Fund	801-Equip & Veh Operations	101-General Fund	100-Revenue	36,256	Transfer loan proceeds.
114-Mt. Hope Trust Fund	141-Mt Hope Trust Fund	123-Golf Course 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 eighth 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	8,000	This is the first payment on this interfund loan.
				43,000	

GENERAL FUND

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

1,187,246	1,489,146	1,190,613	3-01-0101	BEGINNING WORKING CAPITAL	1,188,563	1,188,563	1,188,563
91,809	98,301	70,000	3-10-0200	PRIOR YEARS TAXES	90,000	90,000	90,000
1,080	1,365	1,000	3-10-0300	LICENSES	1,000	1,000	1,000
250	683	100	3-10-0301	LOCAL MERCHANTS PERMIT	100	100	100
1,510	900	1,500	3-10-0302	SOCIAL GAMES LIC. & FEES	1,050	1,050	1,050
200	300	300	3-10-0310	VEHICLE IMPOUND FEE	500	500	500
3,911	3,871	4,000	3-10-0500	DOG LICENSES	5,000	5,000	5,000
-----	30	-----	3-10-0601	WTR/WASTEWTR INSPECTION	-----	-----	-----
400	590	-----	3-10-0614	PERMITS FENCING CITY	-----	-----	-----
2,670	1,840	-----	3-10-0630	DEVELOPMENT REVIEW	-----	-----	-----
7,113	5,517	-----	3-10-0701	PLANNING DEPT. FEES	-----	-----	-----
4,308	4,187	4,000	3-10-0702	DOG RELEASE FEES	5,000	5,000	5,000
50	60	50	3-10-0705	LIQUOR LIC. APPROVAL FEE	50	50	50
7,665	9,165	10,000	3-10-0706	LIEN SEARCH FEES	11,000	11,000	11,000
123	27	100	3-10-0707	FEES-BARKING COLLAR, ETC	50	50	50
23,617	29,534	27,000	3-10-0800	FINES/FORFEITURES	29,000	29,000	29,000
-----	1,500	3,000	3-10-0802	TRAFFIC SCHOOL TUITION	1,800	1,800	1,800
4,079	1,665	2,000	3-10-0900	INCIDENTAL SALES	4,000	4,000	4,000
-----	25	-----	3-10-0901	PUBLIC RECORDS REQUESTS	100	100	100
1,994	2,885	2,000	3-10-0902	PROPERTY & WEED ABATEMNT	4,000	4,000	4,000
2,160	2,160	2,160	3-10-1001	RENT	2,160	2,160	2,160
308,837	237,298	240,000	3-10-1101	AMBULANCE - MEDICARE	253,000	253,000	253,000
45,153	47,118	32,000	3-10-1102	AMBULANCE - WELFARE	51,000	51,000	51,000
58,882	52,897	49,000	3-10-1103	AMBULANCE - MED/WELFARE	52,000	52,000	52,000
6,255	4,418	7,500	3-10-1104	AMBULANCE - SAIF	6,000	6,000	6,000
46,938	46,978	45,000	3-10-1105	AMBULANCE - MOTOR VEH	40,000	40,000	40,000
153,268	157,485	138,500	3-10-1106	AMBULANCE - GENERAL SERV	157,000	157,000	157,000
43,341	44,851	38,000	3-10-1109	AMBULANCE-FIREMED	41,000	41,000	41,000
1,667	606	600	3-10-1112	AMBULANCE STANDBY DUTY	800	800	800
16,795	8,902	6,500	3-10-1200	INTEREST	5,500	5,500	5,500
30,958	35,465	30,000	3-10-1300	OPEN, CLOSE, MARK GRAVES	35,000	35,000	35,000
316	303	300	3-10-1301	STATE SURCHARGE - BURIAL	-----	-----	-----
176	35	-----	3-10-1303	CEMETERY TENT RENTAL INC	-----	-----	-----
4,626	2,822	3,200	3-10-1501	TRANSFER FR MT HOPE TRUST	3,200	3,200	3,200
3,106	1,466	2,000	3-10-1502	TRANSFER FR J SCHMITZ FND	2,000	2,000	2,000
-----	53	50	3-10-1503	CEMETERY CONTRACT INT	50	50	50
-----	-----	-----	3-10-1599	GRAVE SALES	12,500	12,500	12,500
27,460	29,559	30,000	3-10-1600	PERPETUAL CARE	22,500	22,500	22,500
371	940	1,000	3-10-1700	PARKING VIOLATIONS	1,000	1,000	1,000
20,128	21,591	22,000	3-10-1911	DOWNTOWN E.I.D. ASSESSMEN	22,500	22,500	22,500
21,149	20,837	21,000	3-10-1921	SPECIAL E.I.D. BUSINESS L	21,500	21,500	21,500
61,457	54,895	63,000	3-10-2002	GENERATED POWER SALES	60,000	60,000	60,000
-----	-----	-----	3-10-2095	FRANCHISE - LIGHTSPEED	500	500	500
666	428	500	3-10-2096	FRANCHISE - PREFERRED LD	100	100	100
-----	1,733	-----	3-10-2099	INLAND FRANCHISE FEES	-----	-----	-----
7,159	90	1,600	3-10-2100	INLAND/BULLSEYE/SPRNT FRN	1,600	1,600	1,600
332,532	343,800	335,000	3-10-2101	FRANCHISE - OTEC	350,000	350,000	350,000

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND
100-REVENUE

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
57,712	56,154	58,000	3-10-2102	FRANCHISE - CENTURY LINK	53,000	53,000	53,000
42,707	43,194	43,000	3-10-2103	FRANCHISE-BAKER SANITARY	43,000	43,000	43,000
38,262	46,516	33,000	3-10-2104	FRANCHISE-CHARTER COMMUN	33,000	33,000	33,000
200,090	172,726	190,000	3-10-2105	FRANCHISE-CASCADE NATURAL	150,000	150,000	150,000
94,574	98,708	96,691	3-10-2106	WATER INLIEU OF FRANCHISE	104,649	104,649	104,649
50,589	50,255	50,000	3-10-2107	WASTEWATER INLIEU FRANCHS	53,313	53,313	53,313
	5,482	5,255	3-10-2108	RECLAIMED WATER INLIEU OF	5,450	5,450	5,450
15,303	16,721	18,600	3-10-2203	HANGAR RENT	18,000	18,000	18,000
5,018	5,560	5,500	3-10-2206	GROUND LEASES	5,800	5,800	5,800
59,598	21,064	18,000	3-10-2207	MISC REVENUE	25,000	25,000	25,000
5,960	5,405	5,000	3-10-2209	AIRPORT GAS TAX	6,000	6,000	6,000
15,258	14,399	13,000	3-10-2700	STATE CIGARETTE TAX	12,500	12,500	12,500
118,132	126,016	120,000	3-10-2800	STATE LIQUOR TAX	137,000	137,000	137,000
81,360	84,485	85,000	3-10-2900	STATE REVENUE SHARING	95,000	95,000	95,000
4,500	15,000	15,000	3-10-4299	SRO GRANT/5J PAYMENT	15,000	15,000	15,000
295			3-10-4314	FIRE'S EMS FIRST RESP GRT			
	10,300		3-10-4362	CIS RISK MGMT GRANT			
2,000			3-10-4367	HISTORIC CEMETERY GRANT			
	2,527	12,586	3-10-4369	VETERAN'S CEMETERY DON			
		5,455	3-10-5714	TRANS FR INSUR RESERVE			
			3-10-5715	INTERFUND LOAN - EQUIP FD		36,256	36,256
326,136	299,232	548,278	3-10-7001	ADMIN SVCS INDIRECT COST	544,518	544,518	544,518
		188,278	3-10-7002	ADM SVCS INDIRECT RESERVE	94,518	94,518	94,518
2,123,252	2,171,838	2,202,155	3-10-9900	CURRENT YEARS TAXES	2,211,463	2,211,463	2,211,463
5,772,171	6,013,903	5,720,815	T O T A L	DEPT 100 R E V E N U E S	5,900,298	5,936,554	5,936,554

General Fund - 101
Administration -101

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

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

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAINING AND TRAVEL	6,500	6,500	This amount includes training and travel for staff including the City Manager.
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	21,500	18,000	The City contracts its legal services. In addition, during 2012-13 it was negotiating all three union contracts.
5-20-0218	PROPERTY/WEED ABATEMENT	-	10,000	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	19,600	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	276,000	300,000	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	30,000	22,000	This includes City Hall janitorial services, building and boiler maintenance, facilitators, muni-code updates and records preservation.
5-20-0242	INFORMATION TECHNOLOGY	33,000	36,000	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.

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND
 101-ADMINISTRATIVE SERVICES
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

1,060	1,050	1,050	5-10-0100	CITY COUNCIL PAY	1,050	1,050	1,050
94,200	90,000	90,000	5-10-0101	CITY MANAGER	90,000	90,000	90,000
74,196	76,044	76,044	5-10-0102	FINANCE DIRECTOR	76,044	76,044	76,044
44,592	46,222	46,152	5-10-0105	HUMAN RESOURCES/RECORDER	46,152	46,152	46,152
33,020	36,844	38,934	5-10-0107	MGMT ASSISTANT	40,500	40,500	40,500
36,180	37,272	38,353	5-10-0109	AR SPEC-CASHIER	38,353	38,353	39,119
40,080	41,280	42,477	5-10-0110	ACCOUNTING TECHNICIAN	42,477	42,477	43,330
12,958	10,448	10,000	5-10-0112	PUBLIC WORKS WAGES	10,000	10,000	10,000
202	1,207	1,000	5-10-0113	PART TIME LABOR/JANITORS			
525	165	500	5-10-0114	OVERTIME	500	500	500
24,611	25,001	26,715	5-10-0115	SOCIAL SECURITY	26,910	26,910	27,034
55,779	66,943	68,025	5-10-0116	PUBLIC EMPLOYEES RETIREME	68,950	68,950	69,259
942	891	972	5-10-0117	WORKERS' COMPENSATION INS	974	974	977
93,473	78,630	88,984	5-10-0118	HEALTH INSURANCE	100,074	100,074	100,074
4,703	14,610		5-10-0120	UNEMPLOYMENT			
762	1,139	1,210	5-10-0122	EMPLOYEE BENEFITS	1,690	1,690	1,690
4,574	5,066	3,500	5-10-0124	COMPENSATION SELLS	5,000	5,000	5,000
2,141			5-10-0127	PAYOUT AT TERMINATION			
523,998	532,812	533,916		TOTAL PERSONNEL SERVICES	548,674	548,674	550,729

MATERIALS & SERVICES

9,138	7,089	8,500	5-20-0201	TELEPHONE	6,000	6,000	6,000
8,701	7,459	10,000	5-20-0202	ELECTRIC POWER	7,800	7,800	7,800
4,299	6,985	6,500	5-20-0203	TRAINING & TRAVEL	6,500	6,500	6,500
986	810	500	5-20-0204	LOCAL MEETINGS	500	500	500
1,273	612	500	5-20-0205	EQUIPMENT MAINTENANCE	500	500	500
13,518	10,438	9,000	5-20-0206	BUILDING MAINTENANCE	9,000	9,000	9,000
3,043	3,584	4,000	5-20-0207	GROUND MAINTENANCE	4,000	4,000	4,000
1,325	76	1,000	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	1,000	1,000	1,000
6,313	8,262	10,000	5-20-0212	COPY MACHINE SUPPLIES	7,500	7,500	7,500
14,690	13,690	16,000	5-20-0213	AUDIT/FINANCIAL CONSULTIN	16,000	16,000	16,000
11,421	20,874	31,500	5-20-0214	LEGAL COSTS	18,000	18,000	18,000
11,468	6,796	8,000	5-20-0215	OFFICE SUPPLIES	8,000	8,000	8,000
			5-20-0218	PROPERTY/WEED ABATEMENT	10,000	10,000	10,000
11,440			5-20-0219	FINANCE SOFTWARE SERVICES			
14,986	13,261	19,600	5-20-0220	DUES AND FEES	18,500	18,500	18,500
4,455			5-20-0221	COMPUTER CONTRACTED SERV			
276,428	279,000	276,000	5-20-0222	DISPATCH CONTRACT	300,000	300,000	300,000
21,242	33,746	36,667	5-20-0223	CONTRACTED SERVICES	22,000	22,000	22,000
2,372	1,871	500	5-20-0225	PERSONNEL RECRUITMENT	1,000	1,000	1,000
38,593	39,671	40,000	5-20-0227	HBC PAYMENTS	41,140	41,140	41,140
7,096	8,423	12,233	5-20-0228	INSURANCE	13,867	13,867	13,867
638	825	1,000	5-20-0231	VEHICLE FUEL AND MAINT	1,000	1,000	1,000
952	366	1,000	5-20-0235	REFUNDS	500	500	500
1,874	2,149	2,500	5-20-0238	OPERATING SUPPLIES	2,000	2,000	2,000

BUDGET DOCUMENT

YEAR 2013-2014

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

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
	38,199	33,000	5-20-0242	INFORMATION TECHNOLOGY	36,000	36,000	36,000
1,808	2,332	2,200	5-20-0244	POSTAGE	2,200	2,200	2,200
6,034	5,895	7,500	5-20-0252	HEATING FUEL	6,000	6,000	6,000
	194		5-20-0262	COMMUNITY ACTIVITIES			
400		500	5-20-0263	TREE CITY USA-ARBOR DAY	500	500	500
2,165	949	1,000	5-20-0300	EQUIP/FURNITURE-NONCAP	1,000	1,000	1,000
476,658	513,556	539,200		TOTAL MATERIALS & SERVICES	540,507	540,507	540,507
CAPITAL OUTLAY							
22,247			5-40-0300	CITY PROJECTS			
	7,191		5-40-0410	CITY HALL LIGHTING			
	6,000		5-40-0411	KIRKWAY IRRIGATION			
		20,000	5-40-0412	REPLACEMENT PHONE SYSTEM			
			5-40-0413	CITY SERVER (SPLIT)	4,500	4,500	4,500
			5-40-0414	CITY HALL HEATING SYSTEM	20,000	20,000	20,000
22,247	13,191	20,000		TOTAL CAPITAL OUTLAY	24,500	24,500	24,500
TRANSFERS							
33,000	28,000	20,000	5-60-0112	TRANS TO FIRE RESERVE	20,000	20,000	20,000
7,500	7,500	8,500	5-60-0162	TRANS TO 162 FAA MATCH	7,500	7,500	7,500
	75,351	23,535	5-60-0178	TRANS TO GOLF COURSE FUND	41,478	41,478	41,478
15,000			5-60-0181	TRANSFER TO 172 RAIL SPUR			
10,000	10,000	34,000	5-60-0182	TRANS TO SAMO SWIM 115			
			5-60-0183	TRANS TO STREET FUND	64,759		
			5-60-0662	TRANS TO PLAYGROUND IMP	25,000	25,000	25,000
65,500	120,851	86,035		TOTAL TRANSFERS	158,737	93,978	93,978
CONTINGENCY							
		59,333	5-70-0501	CONTINGENCY	120,000	69,000	69,000
		59,333		TOTAL CONTINGENCY	120,000	69,000	69,000
UEFB							
		900,000	5-90-0701	UNAPPROPRIATED END FB	707,432	859,447	877,392
		900,000		TOTAL UEFB	707,432	859,447	877,392
1,088,403	1,180,410	2,138,484		TOTAL DEPT 101 EXPENSES	2,099,850	2,136,106	2,156,106

General Fund - 101
Police Department -102

The positions budgeted this year in the police department are:

- ◆ 1 Chief of Police
- ◆ 3 Sergeants
- ◆ 9 Patrol Officers
- ◆ 2 Detectives
- ◆ .375 part-time Evidence Technician
- ◆ .75 part-time Public Safety Clerk

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0203	TRAINING AND TRAVEL	5,000	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. This line was significantly cut last year and the additional funds requested are based on year end projections.
5-20-0204	POLICY DEVELOPMENT	4,450	4,450	The Department adopted the Lexipol policy manual, which has greatly increased our professional standards. For the requested, budgeted amount, Lexipol will provide legislative updates as they become effective, as well as daily trainings for each officer.
5-20-0206	BUILDING MAINTENANCE	8,000	6,000	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	3,500	The department provides uniform and laundry service per the officers' labor agreement and to maintain a professional appearance of all personnel.
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	1,500	1,800	Contracted services include OSHA mandated officer hearing tests, shredding and property room access monitoring. The increase is based on year end projections.

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND

102-POLICE DEPT

-- HISTORICAL DATA --

2010-2011

2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

EXPENSES

PERSONNEL SERVICES

74,526	76,404	76,404	5-10-0102	CHIEF OF POLICE	76,404	76,404	76,404
140,981	191,280	197,018	5-10-0106	SERGEANTS 3 FTE	199,469	199,469	199,469
572,445	553,581	554,778	5-10-0107	PATROL OFFICERS 10 FTE	573,638	573,638	573,638
6,222	4,992	56,532	5-10-0108	CODE ENFORCE/PATROL 1 FTE	55,410	55,410	55,410
28,506	13,296	13,182	5-10-0109	EVIDENCE TECH	13,572	13,572	13,572
3,671	23,736	22,661	5-10-0110	PUBLIC SAFETY CLRK .75FTE	22,946	22,946	22,946
6,456	4,814	13,000	5-10-0111	TRAINING OVERTIME	15,000	15,000	15,000
126	56		5-10-0113	PART TIME POLICE LABOR	5,000	5,000	5,000
28,287	39,799	20,000	5-10-0114	OVERTIME	30,000	30,000	30,000
68,969	72,490	77,048	5-10-0115	SOCIAL SECURITY	79,543	79,543	79,543
153,396	183,302	208,129	5-10-0116	PUBLIC EMPLOYEES RETIREME	216,093	216,093	216,093
17,631	20,116	26,093	5-10-0117	WORKERS' COMPENSATION INS	30,037	30,037	30,037
164,125	178,330	203,709	5-10-0118	HEALTH INSURANCE	250,730	250,730	250,730
	7,127		5-10-0120	UNEMPLOYMENT			
2,737	840	840	5-10-0122	EMPLOYEE BENEFITS	840	840	840
21,963	23,773	32,500	5-10-0124	COMPENSATION SELLS	32,500	32,500	32,500
910	315	1,000	5-10-0125	BB TOURNEY OT			
11,369	10,814		5-10-0127	PAYOUT AT TERMINATION			
3,719	3,195	2,500	5-10-0137	SHOP/PUBLIC WORKS LABOR	5,000	5,000	5,000
244	226	801	5-10-0138	DRIVER SAFETY INSTRUCTOR	990	990	990
	24,690		5-10-0139	USERRA-PERS ACTIVE DUTY			
	78		5-10-0272	OVERTIME DRUG ERADICATION			
1,306,283	1,433,254	1,506,195		TOTAL PERSONNEL SERVICES	1,607,172	1,607,172	1,607,172

MATERIALS & SERVICES

9,641	8,264	8,800	5-20-0201	TELEPHONE	8,800	8,800	8,800
5,948	5,970	6,000	5-20-0202	ELECTRIC POWER	6,000	6,000	6,000
8,822	7,675	5,000	5-20-0203	TRAINING & TRAVEL	6,000	6,000	6,000
4,450	4,505	4,450	5-20-0204	POLICY DEVELOPMENT	4,450	4,450	4,450
1,231	1,261	1,450	5-20-0205	EQUIPMENT MAINTENANCE	1,450	1,450	1,450
7,327	6,036	8,000	5-20-0206	BUILDING MAINTENANCE	6,000	6,000	6,000
864			5-20-0207	GROUND MAINTENANCE	500	500	500
2,882	2,534	3,500	5-20-0210	LAUNDRY & CLEANING	3,500	3,500	3,500
1,781	2,129	2,500	5-20-0211	PRINTING & ADVERTISING	2,500	2,500	2,500
837	735	1,750	5-20-0212	COPY MACHINE EXPENDITURES	1,750	1,750	1,750
3,118	3,362	3,000	5-20-0215	OFFICE SUPPLIES	3,000	3,000	3,000
8,376	12,228	10,500	5-20-0216	VEHICLE SUPPLIES	8,500	8,500	8,500
1,606	1,610	1,500	5-20-0220	DUES AND FEES	1,500	1,500	1,500
4,858	4,761	1,500	5-20-0223	CONTRACTED SERVICES	1,800	1,800	1,800
20,202	24,704	34,885	5-20-0228	INSURANCE	39,547	39,547	39,547
31,768	36,430	36,000	5-20-0231	GASOLINE & OIL	36,000	36,000	36,000
5,677	5,986	7,500	5-20-0239	ANIMAL CONTROL EXPENSE	8,500	8,500	8,500
	3,241	5,300	5-20-0242	INFORMATION TECHNOLOGY	10,000	10,000	10,000
619	1,049	1,000	5-20-0244	POSTAGE	1,000	1,000	1,000
10,477	14,698	11,500	5-20-0245	GENERAL SUPPLIES/EQUIP	12,500	12,500	12,500

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0259	UNIFORM REPLACEMENT	9,500	7,500	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 was paid in 2012-13.

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND

102-POLICE DEPT

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
3,212	80	-----	5-20-0248	COMPUTER REPAIRS	-----	-----	-----
517	1,270	500	5-20-0249	INVESTIGATIONS	500	500	500
1,397	152	500	5-20-0251	TRAFFIC ENFORCEMENT	500	500	500
5,524	5,145	6,000	5-20-0252	HEATING FUEL	5,000	5,000	5,000
10,847	10,916	9,500	5-20-0259	UNIFORM REPLACEMENT	7,500	7,500	7,500
476	-----	500	5-20-0260	DRUG ENFORCEMENT	500	500	500
1,886	2,456	1,500	5-20-0261	PROPERTY/EVIDENCE COSTS	1,500	1,500	1,500
256	566	758	5-20-0262	COMMUN POLICING/RESERVE	750	750	750
154,599	167,763	173,393		TOTAL MATERIALS & SERVICES	179,547	179,547	179,547
CAPITAL OUTLAY							
28,317	28,639	30,000	5-40-0301	POLICE CAR	30,000	30,000	30,000
28,317	28,639	30,000		TOTAL CAPITAL OUTLAY	30,000	30,000	30,000
1,489,199	1,629,656	1,709,588		T O T A L DEPT 102 E X P E N S E S	1,816,719	1,816,719	1,816,719

General Fund -101
 Fire Department -103

The positions budgeted this year in the fire department are:

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

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0111	OVERTIME	33,000	50,000	This labor line is for overtime for ambulance transports and fires. In 2012-13 overtime was dropped to a level insufficient to manage the City's emergency load forcing the department to drop to the level of a two person shift at times. The increase restores a three person shift which is past practice and is highly recommended.
5-20-0203	TRAINING AND TRAVEL	8,500	18,000	Used to pay for training costs to maintain certifications and skills. The increase is for EMT basic and Firefighter 1 certifications for twelve new volunteers.
5-20-0204	VEHICLE MAINTENANCE	11,000	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	5,000	8,000	Used for maintenance and repair of fire and EMS Equipment, as well as OSHA mandated equipment testing. The increase is due to significant repairs needed for SCBA packs.
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	9,000	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	10,700	13,000	OHSA respiratory evaluations, physician advisor, employee vaccinations, exposure program, cot maintenance, EKG monitor testing and maintenance, biohazard removal and printing charges (billing slips, burn permits). The increase is due to physicals for additional volunteer staffing.
5-20-0231	GASOLINE AND OIL	18,000	18,000	Gasoline, diesel and oil/fluids for fire and EMS vehicles.
5-20-0260	EMS SUPPLIES	18,000	19,000	Pays for EMS supplies, small equipment (non-capital purchases) and medications.

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND

103-FIRE DEPT

-- HISTORICAL DATA --

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
E X P E N S E S							
PERSONNEL SERVICES							
187,776	193,392	193,392	5-10-0101	ASSISTANT CHIEFS 3 FTE	193,392	193,392	193,392
74,326	76,204	76,164	5-10-0102	FIRE CHIEF	76,164	76,164	76,164
117,240	120,744	124,367	5-10-0105	LIEUTENANTS 2 FTE	124,367	124,367	124,367
15,875	13,200	24,000	5-10-0106	PAID "VOLUNTEERS"	28,800	28,800	28,800
328,668	338,966	352,584	5-10-0107	FIREFIGHTERS 6 FTE	353,148	353,148	353,148
52,117	47,829	33,000	5-10-0111	OVERTIME	50,000	50,000	50,000
2,248	3,667	1,500	5-10-0112	PUBLIC WORKS LABOR	2,500	2,500	2,500
58,641	59,347	62,366	5-10-0115	SOCIAL SECURITY	64,278	64,278	64,278
136,989	165,718	168,378	5-10-0116	PUBLIC EMPLOYEES RETIREME	173,504	173,504	173,504
15,575	20,849	28,878	5-10-0117	WORKERS' COMPENSATION INS	31,083	31,083	31,083
176,676	182,229	203,269	5-10-0118	HEALTH INSURANCE	216,084	216,084	216,084
	154		5-10-0120	UNEMPLOYMENT			
840	989	1,440	5-10-0122	EMPLOYEE BENEFITS	1,560	1,560	1,560
13,601	11,089	8,800	5-10-0124	COMPENSATION SELLS	10,300	10,300	10,300
1,180,572	1,234,377	1,278,138		TOTAL PERSONNEL SERVICES	1,325,180	1,325,180	1,325,180
MATERIALS & SERVICES							
5,161	4,834	5,100	5-20-0201	TELEPHONE	5,250	5,250	5,250
12,856	10,368	13,500	5-20-0202	ELECTRIC POWER	13,000	13,000	13,000
9,335	8,283	8,500	5-20-0203	TRAINING & TRAVEL	18,000	18,000	18,000
11,436	11,307	11,000	5-20-0204	VEHICLE MAINTENANCE	12,500	12,500	12,500
5,161	3,669	5,000	5-20-0205	EQUIPMENT MAINTENANCE	8,000	8,000	8,000
3,019	7,846	5,000	5-20-0206	BUILDING MAINTENANCE	5,000	5,000	5,000
			5-20-0211	PRNTNG, ADVRTSNG, ELECTIO			
1,517	834	1,200	5-20-0212	COPY MACHINE RENTAL	1,400	1,400	1,400
2,051	1,833	1,800	5-20-0215	OFFICE SUPPLIES	2,245	2,245	2,245
	74		5-20-0216	VEHICLE SUPPLIES			
3,153	1,700	4,000	5-20-0220	DUES AND FEES	4,000	4,000	4,000
10,172	6,630	9,000	5-20-0221	EQUIPMENT SUPPLIES	10,000	10,000	10,000
6,963	12,272	10,700	5-20-0223	CONTRACTED SERVICES	13,000	13,000	13,000
9,550	11,679	16,492	5-20-0228	INSURANCE	18,696	18,696	18,696
15,384	14,536	18,000	5-20-0231	GASOLINE & OIL	18,000	18,000	18,000
4,619	3,949	4,000	5-20-0235	AMBULANCE REFUNDS	4,000	4,000	4,000
	745	1,255	5-20-0242	INFORMATION TECHNOLOGY	1,255	1,255	1,255
601	1,052	500	5-20-0244	POSTAGE	500	500	500
2,074	1,831	2,250	5-20-0245	GENERAL SUPPLIES	2,500	2,500	2,500
3,501	2,096	2,000	5-20-0248	FIRE PREVENTION SUPPLIES	2,000	2,000	2,000
1,260	1,917	1,400	5-20-0252	HEATING FUEL	1,200	1,200	1,200
3,379	4,572	5,000	5-20-0259	UNIFORM REPLACEMENT	6,500	6,500	6,500
16,023	17,941	18,000	5-20-0260	E.M.S. SUPPLIES	19,000	19,000	19,000
604	272	500	5-20-0262	AMBULANCE TRAVEL	500	500	500
127,819	130,240	144,197		TOTAL MATERIALS & SERVICES	166,546	166,546	166,546
CAPITAL OUTLAY							
	8,365		5-40-0410	FIRE DEPT LIGHTING			

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND

103-FIRE DEPT

-- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
	36,815		5-40-0411	FIRE DEPT ROOF REPLACEMNT			
	45,180			TOTAL CAPITAL OUTLAY			
1,308,391	1,409,797	1,422,335		TOTAL DEPT 103 EXPENSES	1,491,726	1,491,726	1,491,726

General Fund - 101
 Cemetery Department - 104

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

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	126,636	110,550	These funds are to pay the contractor working at the cemetery, irrigation and other repairs. The increase in 2012-13 was a result of the Veteran's fence which was paid for by donations. Also additional irrigation repairs and mausoleum window replacements were added to the budget in 2012-13.

101-GENERAL FUND
 104-CEMETERY DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		12,000	5-10-0101	PUBLIC WORKS WAGES	12,000	12,000	12,000
5,436	2,855		5-10-0103	CEMETERY/PARK SUPERVISOR			
24	114		5-10-0104	EQUIPMENT OPERATOR II			
22	23		5-10-0106	SPECIALIST II			
21	875		5-10-0107	EQUIPMENT OPERATOR I			
49	589		5-10-0108	UTILITY WORKER			
3,061	2,341		5-10-0109	SPECIALIST I			
			5-10-0113	PART-TIME LABOR			
578	314		5-10-0114	OVERTIME			
660	505		5-10-0115	SOCIAL SECURITY			
1,637	1,541		5-10-0116	PUBLIC EMPLOYEES RETIREME			
106	131		5-10-0117	WORKERS' COMPENSATION INS			
1,970	1,877		5-10-0118	HEALTH INSURANCE			
	14		5-10-0122	EMPLOYEE BENEFITS			
13,564	11,179	12,000		TOTAL PERSONNEL SERVICES	12,000	12,000	12,000

MATERIALS & SERVICES

144	170	300	5-20-0201	TELEPHONE	300	300	300
2,259	2,811	2,500	5-20-0202	ELECTRIC POWER	2,800	2,800	2,800
465	75	5,000	5-20-0206	BUILDING MAINTENANCE	3,500	3,500	3,500
639	1,967	6,000	5-20-0207	GROUND MAINTENANCE	6,000	6,000	6,000
189	111	300	5-20-0215	OFFICE SUPPLIES	300	300	300
640		1,000	5-20-0220	DUES AND FEES	1,000	1,000	1,000
88,047	107,252	121,636	5-20-0223	CONTRACTED SERVICES	110,550	110,550	110,550
658	542	582	5-20-0224	EQUIP MAINT/REPLACE	582	582	582
700	856	1,209	5-20-0228	INSURANCE	1,370	1,370	1,370
	150	2,000	5-20-0235	REFUNDS-IOOF, MASONS, OTHER	4,000	4,000	4,000
833	133	500	5-20-0238	MISC. TOOLS & SUPPLIES	500	500	500
	113		5-20-0242	INFORMATION TECHNOLOGY			
	414	2,000	5-20-0246	VENDOR MATERIAL	3,000	3,000	3,000
17	2,169	500	5-20-0247	STORES MATERIAL	500	500	500
493	492	1,000	5-20-0252	HEATING FUEL	1,000	1,000	1,000
95,084	117,255	144,527		TOTAL MATERIALS & SERVICES	135,402	135,402	135,402
108,648	128,434	156,527		TOTAL DEPT 104 EXPENSES	147,402	147,402	147,402

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0207	GROUND MAINTENANCE	3,000	6,500	These funds are used for fertilizer, irrigation repairs and other maintenance. The increase includes \$2,500 for the removal and replacement of hazardous trees.
5-20-0223	CONTRACTED SERVICES	58,500	58,500	These funds are for the contractor for services in the spring, summer and fall including Central Park.
5-20-0265	GRANT MATCH FOR RIVER ACCESS	-	4,350	These funds will be used to provide a 20% grant match for the Oregon State Recreational Trails Program grant to create river access at River Drive and at Central Park for recreational river use.

BUDGET DOCUMENT

101-GENERAL FUND
105-PARK DEPT

YEAR 2013-2014

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		20,500	5-10-0101	PUBLIC WORK WAGES	18,000	18,000	18,000
4,016	2,944		5-10-0103	CEMETERY/PARK SUPERVISOR			
1,532	2,383		5-10-0104	EQUIPMENT OPERATOR II			
999	232		5-10-0106	SPECIALIST II			
911	1,181		5-10-0107	EQUIPMENT OPERATOR I			
779	1,625		5-10-0108	UTILITY WORKER			
755	2,212		5-10-0109	SPECIALIST I			
355	432		5-10-0113	PART TIME LABOR			
63			5-10-0114	OVERTIME			
683	789		5-10-0115	SOCIAL SECURITY			
1,475	1,758		5-10-0116	PUBLIC EMPLOYEES RETIREME			
196	251		5-10-0117	WORKERS' COMPENSATION INS			
2,454	2,898		5-10-0118	HEALTH INSURANCE			
1	15		5-10-0122	EMPLOYEE BENEFITS			
14,219	16,720	20,500		TOTAL PERSONNEL SERVICES	18,000	18,000	18,000

MATERIALS & SERVICES

2,146	2,130	2,000	5-20-0202	ELECTRIC POWER	2,500	2,500	2,500
			5-20-0203	TRAVEL & TRAINING			
1,231	525	2,500	5-20-0206	BUILDING MAINTENANCE	2,000	2,000	2,000
3,239	4,355	3,000	5-20-0207	GROUND MAINTENANCE	6,500	6,500	6,500
31,856	60,917	56,000	5-20-0223	CONTRACTED SERVICES	58,500	58,500	58,500
1,951	2,294	2,332	5-20-0224	EQUIP MAINT/REPLACE	2,470	2,470	2,470
265	324	457	5-20-0228	INSURANCE	518	518	518
602	417	500	5-20-0238	OPERATING SUPPLIES	500	500	500
	6,643		5-20-0242	INFORMATION TECHNOLOGY			
1,271	4,108	3,500	5-20-0246	VENDOR MATERIAL	6,000	6,000	6,000
23	656	1,000	5-20-0247	STORES MATERIAL	1,000	1,000	1,000
			5-20-0265	GRANT MATCH RIVER ACCESS	4,350	4,350	4,350
25	504	500	5-20-0266	VANDALISM	1,000	1,000	1,000
42,609	82,873	71,789		TOTAL MATERIALS & SERVICES	85,338	85,338	85,338

CAPITAL OUTLAY

			5-40-0300	LAMP/PARK IMPROVEMENTS	5,000	5,000	5,000
				TOTAL CAPITAL OUTLAY	5,000	5,000	5,000
56,828	99,593	92,289		TOTAL DEPT 105 EXPENSES	108,338	108,338	108,338

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0207	GROUND MAINTENANCE	3,000	3,000	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	7,044	5,797	Includes insurance for airport liability insurance and insurance for airport equipment and buildings. The above ground storage tank insurance was purchased for a two year period in 2012-13.
5-20-0246	VENDOR MATERIAL	2,500	2,500	Includes necessary supplies for building, lighting and ground maintenance.

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND
106-AIRPORT DEPT

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

88	21	5,000	5-10-0101	PUBLIC WORKS WAGES	6,000	6,000	6,000
590	1,326	-----	5-10-0103	SUPERVISOR	-----	-----	-----
165	-----	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
483	1,762	-----	5-10-0106	SPECIALIST II	-----	-----	-----
85	33	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
207	843	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
111	747	-----	5-10-0109	SPECIALIST I	-----	-----	-----
-----	395	-----	5-10-0113	PART TIME LABOR	-----	-----	-----
127	375	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
285	955	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
56	150	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
395	1,204	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
-----	-----	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
2,592	7,811	5,000	TOTAL PERSONNEL SERVICES		6,000	6,000	6,000

MATERIALS & SERVICES

2,326	2,734	2,200	5-20-0202	ELECTRIC POWER	3,250	3,250	3,250
5,587	2,902	3,000	5-20-0205	EQUIPMENT MAINTENANCE	2,500	2,500	2,500
2,178	5,400	4,000	5-20-0206	BUILDING MAINTENANCE	4,000	4,000	4,000
-----	4,553	500	5-20-0207	GROUND MAINTENANCE	3,000	3,000	3,000
75	2,642	3,000	5-20-0209	LIGHTING MAINTENANCE	2,500	2,500	2,500
-----	1,009	2,500	5-20-0219	RUNWAY MAINTENANCE	2,500	2,500	2,500
30	-----	1,000	5-20-0220	DUES AND FEES	1,000	1,000	1,000
26,000	23,000	22,500	5-20-0223	CONTRACTED SERVICES	22,500	22,500	22,500
472	1,423	911	5-20-0224	EQUIP MAINT/REPLACE	1,093	1,093	1,093
5,499	4,586	7,044	5-20-0228	INSURANCE	5,797	5,797	5,797
-----	36	500	5-20-0238	OPERATING SUPPLIES	500	500	500
-----	16	-----	5-20-0242	INFORMATION TECHNOLOGY	-----	-----	-----
-----	54	-----	5-20-0246	VENDOR MATERIAL	2,500	2,500	2,500
193	24	-----	5-20-0247	STORES MATERIAL	-----	-----	-----
42,360	48,379	47,155	TOTAL MATERIALS & SERVICES		51,140	51,140	51,140

DEBT SERVICE

8,340	8,340	8,340	5-50-0422	FBO/SHOP/HANGAR LOAN	61,256	61,256	61,256
8,340	8,340	8,340	TOTAL DEBT SERVICE		61,256	61,256	61,256
53,292	64,530	60,495	TOTAL DEPT 106 EXPENSES		118,396	118,396	118,396

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.

BUDGET DOCUMENT

YEAR 2013-2014

101-GENERAL FUND
109-PLANNING DEPT

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

161			5-10-0103	PLANNING DIRECTOR			
34,901	47,335	7,564	5-10-0105	PLANNER			
2,582	1,848	2,500	5-10-0112	PUBLIC WORKS LABOR	3,000	3,000	3,000
2,423	3,260	579	5-10-0115	SOCIAL SECURITY			
1,967	8,053	1,269	5-10-0116	PUBLIC EMPLOYEES RETIREME			
119	151	20	5-10-0117	WORKERS' COMPENSATION INS			
16,598	15,514		5-10-0118	HEALTH INSURANCE			
4	11		5-10-0122	EMPLOYEE BENEFITS			
	82		5-10-0127	PAYOUT AT TERMINATION			
58,755	76,254	11,932		TOTAL PERSONNEL SERVICES	3,000	3,000	3,000

MATERIALS & SERVICES

165	37		5-20-0201	TELEPHONE			
1,042	1,128		5-20-0203	TRAINING & TRAVEL			
45			5-20-0205	EQUIPMENT MAINTENANCE			
691	424		5-20-0211	PRNTNG, ADVRTSNG, ELECTIO			
724	759		5-20-0212	COPY MACHINE SUPPLIES			
64	173		5-20-0215	OFFICE SUPPLIES			
51	846		5-20-0220	DUES AND FEES			
2,968	1,976	50,000	5-20-0223	CONTRACTED SERVICES	60,000	60,000	60,000
196	240		5-20-0228	INSURANCE			
	4,774		5-20-0242	INFORMATION TECHNOLOGY			
199	357		5-20-0244	POSTAGE			
1,284			5-20-0300	SMALL EQUIPMENT PURCHASE			
7,429	10,714	50,000		TOTAL MATERIALS & SERVICES	60,000	60,000	60,000
66,184	86,968	61,932		TOTAL DEPT 109 EXPENSES	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	2012-13 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	14,500	2,000	Funds are used for outside repair services. In 2012-13 the hydro generator required a significant rebuild.

101-GENERAL FUND
 111-HYDRO ELECTRIC PLANT DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

366 48
 493 158
 63 15
 154 45
 21 5
 191 30

3,500 5-10-0101 PUBLIC WORKS WAGES
 ----- 5-10-0106 SPECIALIST II
 ----- 5-10-0115 SOCIAL SECURITY
 ----- 5-10-0116 PUBLIC EMPLOYEES RETIREME
 ----- 5-10-0117 WORKERS' COMPENSATION INS
 ----- 5-10-0118 HEALTH INSURANCE

3,500

1,288 301

3,500 TOTAL PERSONNEL SERVICES

3,500 3,500 3,500

MATERIALS & SERVICES

195

 462
 3,879
 9
 228

250 5-20-0206 BUILDING MAINTENANCE
 500 5-20-0220 DUES AND FEES
 14,500 5-20-0223 CONTRACTED SERVICES
 15 5-20-0228 INSURANCE
 400 5-20-0246 VENDOR MATERIAL

250 250 250
 500 500 500
 2,000 2,000 2,000
 17 17 17
 500 500 500

4,311 472

15,665 TOTAL MATERIALS & SERVICES

3,267 3,267 3,267

5,599 773

19,165 T O T A L DEPT 111 E X P E N S E S

6,767 6,767 6,767

General Fund - 101

Community Development Department - 114

The Community Development Department's budget is mostly comprised of contracted services which will be paid directly to Baker County for a portion of the County Community Development position.

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

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0301	PUBLIC ART PURCHASE	-	500	These funds will be used to purchase one piece of art from a local artist that will be displayed at City Hall.

101-GENERAL FUND
 114-COMMUNITY DEVELOPMENT DPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

4,073	6,992	7,500	5-10-0101	COMMUN DEV PUBLIC WORKS	7,500	7,500	7,500
2,968	-----	-----	5-10-0110	COMMUN DEV DIR	-----	-----	-----
175	-----	-----	5-10-0114	OVERTIME	-----	-----	-----
4,525	487	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
10,530	970	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
179	171	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
1,100	1,814	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
25,792	-----	-----	5-10-0120	UNEMPLOYMENT	-----	-----	-----
-----	16	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
52,068	-----	-----	5-10-0127	PAYOUT AT TERMINATION	-----	-----	-----
101,410	10,450	7,500	TOTAL	PERSONNEL SERVICES	7,500	7,500	7,500

MATERIALS & SERVICES

722	-----	-----	5-20-0201	TELEPHONE	-----	-----	-----
475	-----	-----	5-20-0203	TRAINING & TRAVEL	-----	-----	-----
7	-----	-----	5-20-0204	LOCAL MEETINGS	-----	-----	-----
1,770	-----	-----	5-20-0212	COPY MACHINE SUPPLIES	-----	-----	-----
169	-----	-----	5-20-0215	OFFICE SUPPLIES	-----	-----	-----
1,018	-----	-----	5-20-0220	DUES AND FEES	-----	-----	-----
464	50,000	50,000	5-20-0223	CONTRACTED SERVICES	40,000	40,000	20,000
145	-----	-----	5-20-0228	INSURANCE	-----	-----	-----
307	-----	-----	5-20-0238	OPERATING SUPPLIES	100	100	100
-----	-----	-----	5-20-0301	PUBLIC ART PURCHASE	500	500	500
5,077	50,000	50,000	TOTAL	MATERIALS & SERVICES	40,600	40,600	20,600

106,487	60,450	57,500	TOTAL	DEPT 114 EXPENSES	48,100	48,100	28,100
5,772,171	6,013,903	5,720,815	TOTAL	FUND 101 REVENUES	5,900,298	5,936,554	5,936,554
3,202,681	3,323,158	3,381,181	TOTAL	PERSONNEL SERVICES	3,531,026	3,531,026	3,533,081
955,946	1,121,252	1,234,259	TOTAL	MATERIALS & SERVICES	1,262,347	1,262,347	1,242,347
50,564	87,010	50,000	TOTAL	CAPITAL OUTLAY	59,500	59,500	59,500
8,340	8,340	8,340	TOTAL	DEBT SERVICE	61,256	61,256	61,256
65,500	120,851	81,035	TOTAL	TRANSFERS	158,737	93,978	93,978
-----	-----	66,000	TOTAL	CONTINGENCY	120,000	69,000	69,000
-----	-----	900,000	TOTAL	UEFB	707,432	859,447	877,392
4,283,031	4,660,611	5,720,815	TOTAL	FUND 101 EXPENSES	5,900,298	5,936,554	5,936,554

STREET FUND

102-STATE TAX STREET FUND
 100-REVENUE

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
499,580	601,965	704,209	3-01-0101	BEGINNING WORKING CAPITAL	883,028	883,028	883,028
21,494	23,014	16,389	3-10-0200	PRIOR YEARS TAXES	21,071	21,071	21,071
492,489	537,008	480,000	3-10-0300	STATE GAS TAX	530,000	530,000	530,000
7,546	8,192	8,000	3-10-0900	INCIDENTAL SALES	14,000	14,000	14,000
6,489	2,908	4,000	3-10-1200	INTEREST	1,500	1,500	1,500
633	691	691	3-10-2001	OREGON ST REIMBURSED POWE	691	691	691
97,889	111,004	101,990	3-10-2800	SURFACE TRANS PROJECT (S	116,555	116,555	116,555
-----	-----	200	3-10-3700	REFUNDS	200	200	200
-----	-----	-----	3-10-5701	TRANS FROM GENERAL FUND	64,759	-----	-----
-----	-----	555	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
-----	-----	-----	3-10-5715	TRANSFER FR SIDEWALK FUND	44,855	44,855	44,855
497,135	508,511	515,576	3-10-9900	CURRENT YEARS TAXES	517,755	517,755	517,755
1,623,255	1,793,293	1,831,610	T O T A L	DEPT 100 R E V E N U E S	2,194,414	2,129,655	2,129,655

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10- LINES	PERSONNEL SERVICES	350,000	382,500	Additional labor is needed to keep up with street maintenance activities.
5-20-0246	VENDOR MATERIAL	20,000	15,000	The decrease is due to crack fill materials that are already on hand.
5-20-0247	STORES MATERIAL	25,000	20,000	Certain vendor materials are purchased from Central Stores, which accounts for Public Works inventory.
5-20-0300	SMALL EQUIPMENT	2,000	2,000	This funding is for various small equipment needs throughout the year.

102-STATE TAX STREET FUND
 201-STS MAINTENANCE
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

EXPENSES

PERSONNEL SERVICES

50		330,046	5-10-0101	WAGES/BENEFITS	364,096	364,096	364,096
24,803	24,726		5-10-0102	DIRECTOR OF PUBLIC WORKS			
24,552	38,646		5-10-0103	SUPERVISOR/ENGINEER			
24,011	10,926		5-10-0104	EQUIPMENT OPERATOR II			
35,961	38,164		5-10-0106	SPECIALIST II			
13,087	19,845		5-10-0107	EQUIPMENT OPERATOR I			
9,692	13,293		5-10-0108	UTILITY WORKER			
23,591	38,206		5-10-0109	SPECIALIST/TECH ENGINEER			
3,527	5,821	12,000	5-10-0113	PART-TIME LABOR	12,000	12,000	12,000
240	64	1,500	5-10-0114	OVERTIME	1,500	1,500	1,500
11,771	13,791	1,262	5-10-0115	SOCIAL SECURITY	1,186	1,186	1,186
23,505	36,202	992	5-10-0116	PUBLIC EMPLOYEES RETIREME	776	776	776
4,968	5,028	1,200	5-10-0117	WORKERS' COMPENSATION INS	942	942	942
37,757	43,855		5-10-0118	HEALTH INSURANCE			
689			5-10-0120	UNEMPLOYMENT			
245	350	500	5-10-0122	EMPLOYEE BENEFITS	500	500	500
439		2,500	5-10-0124	COMPENSATION SELLS	1,500	1,500	1,500
32			5-10-0127	PAYOUT AT TERMINATION			
238,920	288,917	350,000	TOTAL PERSONNEL SERVICES		382,500	382,500	382,500

MATERIALS & SERVICES

1,259	847	1,200	5-20-0201	TELEPHONE	1,250	1,250	1,250
922	1,147	1,000	5-20-0203	TRAINING & TRAVEL	1,000	1,000	1,000
			5-20-0204	LOCAL MEETINGS	300	300	300
782	258	2,000	5-20-0205	EQUIPMENT MAINTENANCE	2,000	2,000	2,000
654	951	900	5-20-0210	LAUNDRY & CLEANING	900	900	900
40		200	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	200	200	200
189	302	300	5-20-0212	COPY MACHINE SUPPLIES	550	550	550
1,700	1,700	1,700	5-20-0213	AUDIT	1,700	1,700	1,700
278	237	200	5-20-0215	OFFICE SUPPLIES	200	200	200
638			5-20-0219	FINANCIAL SOFTWARE MAINT			
1,359	810	2,800	5-20-0220	DUES AND FEES	1,500	1,500	1,500
5,258	11,744	8,000	5-20-0223	CONTRACTED SERVICES	8,000	8,000	8,000
103,596	125,274	151,760	5-20-0224	EQUIP MAINT/REPLACE	165,852	165,852	165,852
2,790	3,412	5,308	5-20-0228	INSURANCE	5,462	5,462	5,462
	45		5-20-0231	GASOLINE & OIL			
			5-20-0235	REFUNDS			
2,312	1,897	2,000	5-20-0238	OPERATING SUPPLIES	2,000	2,000	2,000
	4,670	5,350	5-20-0242	INFORMATION TECHNOLOGY	13,500	13,500	13,500
19,197	12,791	20,000	5-20-0246	VENDOR MATERIAL	15,000	15,000	15,000
15,305	11,960	25,000	5-20-0247	STORES MATERIAL	20,000	20,000	20,000
135		200	5-20-0262	COMMUNITY SERVICE	200	200	200
33,731	37,942	49,293	5-20-0270	ADMIN SERVICES INDIRECT C	51,802	51,802	51,802
1,503	1,461	2,000	5-20-0300	SMALL EQUIPMENT	2,000	2,000	2,000
191,648	217,448	279,211	TOTAL MATERIALS & SERVICES		293,416	293,416	293,416

102-STATE TAX STREET FUND
 201-ST5 MAINTENANCE
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

CAPITAL OUTLAY

1,054

 10,500

5-40-0356 TOTAL STATION (SPLIT)
 5-40-0368 DUMP TRK SANDER ATTCHMNT
 5-40-0369 DURAPATCHER

 71,850

 71,850

 71,850

1,054

10,500

TOTAL CAPITAL OUTLAY

71,850

71,850

71,850

TRANSFERS

 150,000

5-60-0176 TRANS TO RESORT UTIL 133

239,759

239,759

239,759

150,000

TOTAL TRANSFERS

239,759

239,759

239,759

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

 170,020

5-90-0702 UEFB

219,392

154,633

154,633

170,020

TOTAL UEFB

219,392

154,633

154,633

430,568

507,419

1,059,731

T O T A L DEPT 201 E X P E N S E S

1,306,917

1,242,158

1,242,158

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10- LINES	PERSONNEL SERVICES	81,056	61,000	The reduction reflects the actual labor available to be utilized on catch basin cleaning and some cleaning of storm lines required by the State of Oregon.
5-10-0223	CONTRACTED SERVICES	55,000	10,000	Reflects the cost to TV and clean large sections of storm lines to comply with the State's mandates. The proposed reduction reflects a gradual initial review of storm lines rather than a large one time expenditure.

102-STATE TAX STREET FUND
 202-STORM WATER MAINTENANCE
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED ACCT DESCRIPTION PROPOSED APPROVED ADOPTED
 2012-2013

E X P E N S E S

PERSONNEL SERVICES

275	3,625	80,139	5-10-0101	WAGES/BENEFITS	60,432	60,432	60,432
2,800	2,524	-----	5-10-0103	SUPERVISOR	-----	-----	-----
3,462	1,297	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
2,266	4,123	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
1,509	8,333	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
1,930	2,030	-----	5-10-0109	SPECIALIST I	-----	-----	-----
97	515	500	5-10-0113	PART TIME HELP	500	500	500
883	1,592	57	5-10-0115	SOCIAL SECURITY	38	38	38
1,441	4,083	55	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
397	772	55	5-10-0117	WORKERS' COMPENSATION INS	30	30	30
3,598	6,702	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
6	11	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
-----	-----	250	5-10-0124	COMPENSATION SELLS	-----	-----	-----
18,664	35,607	81,056	TOTAL PERSONNEL SERVICES		61,000	61,000	61,000

MATERIALS & SERVICES

-----	-----	75	5-20-0210	LAUNDRY & CLEANING	75	75	75
160	160	160	5-20-0213	AUDIT	160	160	160
2,384	1,302	55,000	5-20-0223	CONTRACTED SERVICES	10,000	10,000	10,000
5,752	10,974	24,981	5-20-0224	EQUIP MAINT/REPLACE	18,800	18,800	18,800
255	311	485	5-20-0228	INSURANCE	499	499	499
-----	7	-----	5-20-0238	OPERATING SUPPLIES	-----	-----	-----
1,074	4,657	14,000	5-20-0246	VENDOR MATERIAL	25,000	25,000	25,000
865	2,015	2,500	5-20-0247	STORES MATERIAL	2,500	2,500	2,500
2,478	4,458	15,152	5-20-0270	ADMN. SERVICES INDIRECT C	9,796	9,796	9,796
12,968	23,884	112,353	TOTAL MATERIALS & SERVICES		66,830	66,830	66,830

CAPITAL OUTLAY

11,942	2,339	-----	5-40-0300	STORM WATER FACILITY PN	-----	-----	-----
11,942	2,339	TOTAL CAPITAL OUTLAY		-----	-----	-----	
43,574	61,830	193,409	TOTAL DEPT 202 EXPENSES		127,830	127,830	127,830

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 \$116,555 which may be used for both overlay and chip seal projects.

This budget follows the council adopted "2013 Pavement Management Plan."

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	124,250	156,000	The chip seal project requires more labor than last year's chip seal.
5-20-0223	CONTRACTED SERVICES	173,000	307,000	This expenditure line covers the costs of chip seal oil application, asphalt overlay and other portions of surface treatments done by outside contractors.

102-STATE TAX STREET FUND
 203-STS PREVENTATIVE MAINT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

5,270-	66	111,755	5-10-0101	WAGES/BENEFITS	149,634	149,634	149,634
14,552	6,431	-----	5-10-0103	SUPERVISOR	-----	-----	-----
9,761	6,500	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
6,770	3,353	-----	5-10-0106	SPECIALIST II	-----	-----	-----
4,585	6,377	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
5,620	6,723	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
16,915	11,138	-----	5-10-0109	SPECIALIST I	-----	-----	-----
9,516	7,968	7,000	5-10-0113	PART TIME LABOR	5,000	5,000	5,000
1,333	81	2,500	5-10-0114	OVERTIME	500	500	500
5,066	3,567	784	5-10-0115	SOCIAL SECURITY	421	421	421
9,305	7,889	716	5-10-0116	PUBLIC EMPLOYEES RETIREME	111	111	111
2,089	1,719	745	5-10-0117	WORKERS' COMPENSATION INS	334	334	334
16,721	12,187	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
3	7	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
-----	-----	750	5-10-0124	COMPENSATION SELLS	-----	-----	-----
96,966	74,006	124,250	TOTAL PERSONNEL SERVICES		156,000	156,000	156,000

MATERIALS & SERVICES

116	-----	500	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500	500	500
955	955	955	5-20-0213	AUDIT	955	955	955
206,433	188,900	173,000	5-20-0223	CONTRACTED SERVICES	307,000	307,000	307,000
36,252	26,242	50,265	5-20-0224	EQUIP MAINT/REPLACE	55,318	55,318	55,318
771	953	1,482	5-20-0228	INSURANCE	1,525	1,525	1,525
246	290	500	5-20-0238	OPERATING SUPPLIES	500	500	500
11,310	11,685	10,000	5-20-0246	VENDOR MATERIAL	10,000	10,000	10,000
39,782	6,104	10,000	5-20-0247	STORES MATERIAL	20,000	20,000	20,000
33,391	25,040	33,018	5-20-0270	ADMN. SERVICES INDIRECT C	45,799	45,799	45,799
329,256	260,169	279,720	TOTAL MATERIALS & SERVICES		441,597	441,597	441,597
426,222	334,175	403,970	T O T A L DEPT 203 E X P E N S E S		597,597	597,597	597,597

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0202	ELECTRIC POWER	47,000	48,000	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.

102-STATE TAX STREET FUND
 204-STREET LIGHTING DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

270	1,831	8,141	5-10-0101	WAGES/BENEFITS	8,548	8,548	8,548
497	39	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
2,382	757	-----	5-10-0106	SPECIALIST II	-----	-----	-----
510	106	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
325	142	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
-----	49	-----	5-10-0114	OVERTIME	-----	-----	-----
296	218	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
631	631	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
160	96	-----	5-10-0117	WORKERS' COMPENSATION INS	-----	-----	-----
793	645	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
5,864	4,514	8,141	TOTAL	PERSONNEL SERVICES	8,548	8,548	8,548

MATERIALS & SERVICES

44,036	46,368	47,000	5-20-0202	ELECTRIC POWER	48,000	48,000	48,000
215	215	215	5-20-0213	AUDIT	215	215	215
95	812	1,000	5-20-0223	CONTRACTED SERVICES	1,000	1,000	1,000
1,564	1,204	2,171	5-20-0224	EQUIP MAINT/REPLACE	2,280	2,280	2,280
59	72	112	5-20-0228	INSURANCE	115	115	115
1,400	173	1,500	5-20-0246	VENDOR MATERIAL	1,500	1,500	1,500
4,021	3,972	4,500	5-20-0247	STORES MATERIAL	4,500	4,500	4,500
4,866	4,644	5,494	5-20-0270	ADMN. SERVICES INDIRECT C	5,491	5,491	5,491
56,256	57,460	61,992	TOTAL	MATERIALS & SERVICES	63,101	63,101	63,101

CAPITAL OUTLAY

15	1,322	2,500	5-40-0302	NEW STREET LIGHTS	2,500	2,500	2,500
15	1,322	2,500	TOTAL	CAPITAL OUTLAY	2,500	2,500	2,500

62,135	63,296	72,633	TOTAL	DEPT 204 EXPENSES	74,149	74,149	74,149
--------	--------	--------	-------	-------------------	--------	--------	--------

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	32,837	34,479	This budget line reflects a year with average snowfall.

102-STATE TAX STREET FUND
 205-SNOW & ICE CONTROL
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

3,606	314	31,742	5-10-0101	WAGES/BENEFITS	33,800	33,800	33,800
629	195	-----	5-10-0103	SUPERVISOR	-----	-----	-----
4,124	627	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
1,626	653	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
1,745	325	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
1,834	697	-----	5-10-0109	SPECIALIST I	-----	-----	-----
118	65	500	5-10-0114	OVERTIME	500	500	500
1,013	212	61	5-10-0115	SOCIAL SECURITY	38	38	38
2,063	524	176	5-10-0116	PUBLIC EMPLOYEES RETIREME	111	111	111
477	85	58	5-10-0117	WORKERS' COMPENSATION INS	30	30	30
3,275	824	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
-----	-----	300	5-10-0124	COMPENSATION SELLS	-----	-----	-----
20,510	4,521	32,837	TOTAL PERSONNEL SERVICES		34,479	34,479	34,479

MATERIALS & SERVICES

160	160	160	5-20-0213	AUDIT	160	160	160
-----	-----	-----	5-20-0220	DUES AND FEES	-----	-----	-----
20,285	4,472	32,476	5-20-0224	EQUIP MAINT/REPLACE	34,100	34,100	34,100
321	401	624	5-20-0228	INSURANCE	642	642	642
583	560	400	5-20-0238	OPERATING SUPPLIES	400	400	400
1,033	880	2,000	5-20-0246	VENDOR MATERIAL	2,000	2,000	2,000
5,199	1,473	2,500	5-20-0247	STORES MATERIAL	2,500	2,500	2,500
4,088	1,010	6,035	5-20-0270	ADMIN SERVICES INDIRECT C	6,165	6,165	6,165
31,669	8,956	44,195	TOTAL MATERIALS & SERVICES		45,967	45,967	45,967
52,179	13,477	77,032	TOTAL DEPT 205 EXPENSES		80,446	80,446	80,446

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.

102-STATE TAX STREET FUND
 206-SIDEWALK MAINTENANCE
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

55,755

54,959

60,000

3-10-3001 SIDEWALK MAINTENANCE FEE

55,755

54,959

60,000

T O T A L DEPT 206 R E V E N U E S

E X P E N S E S

TRANSFERS

56,459

54,959

60,000

5-60-0181 TRANS TO SIDEWALK 130

56,459

54,959

60,000

TOTAL TRANSFERS

56,459

54,959

60,000

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.

BUDGET DOCUMENT

YEAR 2013-2014

102-STATE TAX STREET FUND
209-STREET CONSTRUCTION

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

176	97	13,100	5-10-0101	WAGES	2,205	2,205	2,205
245	28		5-10-0103	SUPERVISOR			
			5-10-0104	EQUIPMENT OPERATOR II			
			5-10-0107	EQUIPMENT OPERATOR I			
			5-10-0108	UTILITY WORKER			
27	9		5-10-0115	SOCIAL SECURITY			
26	22		5-10-0116	PERS			
4	2		5-10-0117	WORKER'S COMPENSATION INS			
95	39		5-10-0118	HEALTH INSURANCE			
1			5-10-0122	EMPLOYEE BENEFITS			
574	197	13,100		TOTAL PERSONNEL SERVICES	2,205	2,205	2,205

MATERIALS & SERVICES

4,589		1,000	5-20-0223	CONTRACTED SERVICES	1,000	1,000	1,000
183	63	668	5-20-0224	EQUIP MAINT/REPLACE	702	702	702
49	59	92	5-20-0228	INSURANCE	95	95	95
		200	5-20-0238	OPERATING SUPPLIES	200	200	200
53		7,700	5-20-0246	VENDOR MATERIAL	1,200	1,200	1,200
		1,500	5-20-0247	STORES MATERIAL	1,500	1,500	1,500
463	26	575	5-20-0270	ADMIN SERVICES INDIRECT C	573	573	573
5,337	148	11,735		TOTAL MATERIALS & SERVICES	5,270	5,270	5,270

5,911	345	24,835	T O T A L DEPT 209 E X P E N S E S		7,475	7,475	7,475
1,679,010	1,848,252	1,891,610	T O T A L FUND 102 R E V E N U E S		2,194,414	2,129,655	2,129,655
381,498	407,762	609,384	TOTAL PERSONNEL SERVICES		644,732	644,732	644,732
627,134	568,065	789,206	TOTAL MATERIALS & SERVICES		916,181	916,181	916,181
11,957	4,715	13,000	TOTAL CAPITAL OUTLAY		74,350	74,350	74,350
56,459	54,959	210,000	TOTAL DEBT SERVICE		239,759	239,759	239,759
		100,000	TOTAL TRANSFERS		100,000	100,000	100,000
		170,020	TOTAL CONTINGENCY		219,392	154,633	154,633
1,077,048	1,035,501	1,891,610	T O T A L FUND 102 E X P E N S E S		2,194,414	2,129,655	2,129,655

WATER FUND

BUDGET DOCUMENT

104-WATER UTILITY FUND
100-REVENUE

YEAR 2013-2014

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
1,345,220	1,393,187	1,603,012	3-01-0101	BEGINNING WORKING CAPITAL	2,147,734	2,147,734	2,147,734
18,624	16,107	15,000	3-10-0200	COLLECTION OF NEW METERS	15,000	15,000	15,000
13,000	13,000	13,000	3-10-0300	BILLING CHARGE TO SEWER F	13,000	13,000	13,000
12,360	11,206	15,000	3-10-0400	MAIN CHARGE	10,000	10,000	10,000
9,488	25,971	10,000	3-10-0900	INCIDENTAL SALES	10,000	10,000	10,000
3,000	3,000	3,000	3-10-1001	RENT OF CITY PROPERTY	3,000	3,000	3,000
17,236	9,664	6,000	3-10-1200	INCOME FROM INVESTMENT	10,000	10,000	10,000
-----	-----	-----	3-10-2207	WATERSHED LOG SALES	-----	-----	-----
1,891,482	1,974,157	1,933,825	3-10-3001	COLLECTION OF WATER SALES	2,092,980	2,092,980	2,092,980
-----	-----	1,228	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
3,310,410	3,446,292	3,600,065	T O T A L	DEPT 100 R E V E N U E S	4,301,714	4,301,714	4,301,714

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 future major expenses such as UV treatment, water distribution repair, the mountain line replacement and regulatory compliance modifications.

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	805,373	745,650	The reduction in personnel costs reflects a shift to construction projects with regular system maintenance.
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	1,000	2,000	This funding is for advertising for bids and other miscellaneous printing needs.
5-20-0220	DUES AND FEES	10,000	10,000	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	18,000	These funds are used for lab work including testing for new regulatory requirements.
5-20-0223	CONTRACTED SERVICES	38,000	38,000	Funds are used for employee drug tests, commercial driver's license fees, contract engineering, asphalt for patching, water maintenance excavations, and other misc. Last year this line was increased to replace the cathodic protection system for our transmission line.
5-20-0242	INFORMATION TECHNOLOGY	7,250	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	11,000	These funds are used to purchase small equipment and tools.

BUDGET DOCUMENT

104-WATER UTILITY FUND
 401-WATER UTILITY MAINT DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

	174	751,092	5-10-0101	WAGES	681,435	681,435	688,334
24,619	26,834	-----	5-10-0102	DIRECTOR OF PUBLIC WORKS	-----	-----	-----
66,060	63,665	-----	5-10-0103	SUPERVISOR/ENGINEER	-----	-----	-----
33,931	24,858	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
97,048	104,026	-----	5-10-0106	SPECIALIST II	-----	-----	-----
30,921	36,424	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
11,864	24,897	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
104,406	104,474	-----	5-10-0109	SPECIALIST/TECH ENGINEER	-----	-----	-----
22,564	-----	-----	5-10-0110	ADMIN ASSISTANT	-----	-----	-----
33,785	36,771	24,565	5-10-0112	CASHIER/AR SPEC 0.825 FTE	38,952	38,952	32,554
2,989	2,199	-----	5-10-0113	PART TIME LABOR	-----	-----	-----
7,838	6,037	4,500	5-10-0114	OVERTIME	4,500	4,500	4,500
32,612	31,742	2,874	5-10-0115	SOCIAL SECURITY	3,822	3,822	3,332
74,422	74,717	2,865	5-10-0116	PUBLIC EMPLOYEES RETIREME	2,438	2,438	2,438
9,421	8,614	190	5-10-0117	WORKERS' COMPENSATION INS	205	205	194
114,896	104,860	1,287	5-10-0118	HEALTH INSURANCE	1,298	1,298	1,298
4,484	13,819	3,000	5-10-0120	UNEMPLOYMENT	-----	-----	-----
1,851	1,174	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
6,135	184	6,500	5-10-0123	COMPENSATED ABSENCE ACCRL	6,500	6,500	6,500
4,453	1,818	6,500	5-10-0124	COMPENSATION SELLS	6,500	6,500	6,500
7,927	2,560	2,000	5-10-0126	PAYOUT AT TERMINATION	-----	-----	-----
679,956	669,479	805,373	TOTAL PERSONNEL SERVICES		745,650	745,650	745,650

MATERIALS & SERVICES

2,954	1,756	3,500	5-20-0201	TELEPHONE	3,500	3,500	3,500
29,020	31,744	40,000	5-20-0202	ELECTRIC POWER	40,000	40,000	40,000
1,403	4,849	6,500	5-20-0203	TRAINING & TRAVEL	6,500	6,500	6,500
1,445	590	5,000	5-20-0205	EQUIPMENT MAINTENANCE	5,000	5,000	5,000
5,803	5,058	6,000	5-20-0206	BUILDING MAINTENANCE	6,000	6,000	6,000
1,567	1,996	1,500	5-20-0207	GROUND MAINTENANCE	1,500	1,500	1,500
984	951	1,500	5-20-0210	LAUNDRY & CLEANING	1,500	1,500	1,500
1,964	1,197	1,000	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	2,000	2,000	2,000
1,549	1,951	2,000	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
2,251	2,606	2,500	5-20-0215	OFFICE SUPPLIES	2,500	2,500	2,500
1,857	-----	-----	5-20-0219	FINANCIAL SOFTWARE MAINT	-----	-----	-----
6,893	7,099	10,000	5-20-0220	DUES AND FEES	10,000	10,000	10,000
20,051	7,605	18,000	5-20-0222	SPECIAL CONTRACTED SERVIC	18,000	18,000	18,000
58,016	25,623	38,000	5-20-0223	CONTRACTED SERVICES	38,000	38,000	38,000
61,789	60,253	72,483	5-20-0224	EQUIP MAINT/REPLACE	67,109	67,109	67,109
7,014	8,517	13,252	5-20-0228	INSURANCE	13,635	13,635	13,635
1,570	3,347	2,500	5-20-0235	REFUNDS	2,500	2,500	2,500
2,336	8,120	5,000	5-20-0238	OPERATING SUPPLIES	5,000	5,000	5,000
-----	7,204	7,250	5-20-0242	INFORMATION TECHNOLOGY	15,500	15,500	15,500
11,443	13,512	16,000	5-20-0244	POSTAGE	16,000	16,000	16,000

104-WATER UTILITY FUND
 401-WATER UTILITY MAINT DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
21,040	5-20-0246	VENDOR MATERIAL	20,000	20,000	20,000
32,394	5-20-0247	STORES MATERIAL	24,000	24,000	24,000
5,982	5-20-0252	HEATING FUEL	5,500	5,500	5,500
-----	300	COMMUNITY SERVICE	300	300	300
2,750	5-20-0263	CHLORINE	7,000	7,000	7,000
83,127	5-20-0270	ADMN. SERVICES INDIRECT C	89,525	89,525	89,525
94,574	5-20-0274	INLIEU OF FRANCHISE FEE	104,649	104,649	104,649
4,054	5-20-0294	BANK CHARGES	5,000	5,000	5,000
9,036	5-20-0300	EQUIPMENT PURCHASES	11,000	11,000	11,000
476,581		TOTAL MATERIALS & SERVICES	527,133	527,133	527,133
CAPITAL OUTLAY					
-----	5,000	5-40-0347 YARD IMPROVEMENTS	-----	-----	-----
10,809	5-40-0352	RESERVOIR SECURITY SYSTEM	-----	-----	-----
-----	5-40-0356	TOTAL STATION (SPLIT)	-----	-----	-----
1,054	5-40-0361	WAREHOUSE IMPROVEMENTS	-----	-----	-----
12,219	5-40-0368	RESERVOIR MOWER	-----	-----	-----
-----	5-40-0369	CONCRETE PIPE SAW (SPLIT)	3,500	3,500	3,500
-----	5-40-0370	PHONE SYS UPGRADE (SPLIT)	4,000	4,000	4,000
10,809		TOTAL CAPITAL OUTLAY	7,500	7,500	7,500
CONTINGENCY					
-----	200,000	5-70-0501 CONTINGENCY	200,000	200,000	200,000
-----	200,000	TOTAL CONTINGENCY	200,000	200,000	200,000
UEFB					
-----	1,250,387	5-90-0701 UEFB (FUTURE PROJECTS)	1,701,163	1,701,163	1,701,163
-----	1,250,387	TOTAL UEFB	1,701,163	1,701,163	1,701,163
1,167,346		TOTAL DEPT 401 EXPENSES	3,181,446	3,181,446	3,181,446

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	104,999	210,250	The increase in personnel costs reflects a shift from maintenance projects to additional required construction projects.
5-20-0223	CONTRACTED SERVICES	300,000	205,000	These funds are for work on the Mt. Line Replacement project including rental equipment for road work and pipe lying, as well as legal fees and engineering costs as defined in the Public Works Water Capital Plan.
5-20-0246	VENDOR MATERIAL	50,000	250,000	These funds are for waterline materials and for other capital improvement projects.
5-20-0247	STORES MATERIAL	100,000	100,000	Inventory materials are purchased from Central Stores including pipe in inventory.
5-40-0361	RESERVOIR UV TREATMENT	175,000	230,000	This accounts for engineering and design of the UV facility.

BUDGET DOCUMENT

104-WATER UTILITY FUND
 402-WATER UTILITY CONST DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

		101,698	5-10-0101	WAGES	209,142	209,142	209,142
20,097	12,847		5-10-0103	SUPERVISOR			
18,295	11,050		5-10-0104	EQUIPMENT OPERATOR II			
1,975	1,360		5-10-0106	SPECIALIST II			
4,508	7,231		5-10-0107	EQUIPMENT OPERATOR I			
13,390	8,713		5-10-0108	UTILITY WORKER			
38,317	29,389		5-10-0109	SPECIALIST I			
2,120	448	1,295	5-10-0113	PART TIME LABOR	1,000	1,000	1,000
678	36		5-10-0114	OVERTIME			
7,178	5,110	160	5-10-0115	SOCIAL SECURITY	77	77	77
14,619	11,822	176	5-10-0116	PUBLIC EMPLOYEES RETIREME			
1,905	1,406	70	5-10-0117	WORKERS' COMPENSATION INS	31	31	31
30,383	20,951		5-10-0118	HEALTH INSURANCE			
26	70		5-10-0122	EMPLOYEE BENEFITS			
		800	5-10-0123	COMPENSATED ABSENCE ACCRL			
		800	5-10-0124	COMPENSATION SELLS			
153,491	110,433	104,999		TOTAL PERSONNEL SERVICES	210,250	210,250	210,250

MATERIALS & SERVICES

		350	5-20-0210	LAUNDRY & CLEANING	350	350	350
1,700	1,700	1,700	5-20-0213	AUDIT	1,700	1,700	1,700
270,134	247,938	300,000	5-20-0223	CONTRACTED SERVICES	205,000	205,000	205,000
34,857	25,080	23,846	5-20-0224	EQUIP MAINT/REPLACE	47,748	47,748	47,748
2,022	2,493	3,879	5-20-0228	INSURANCE	3,991	3,991	3,991
		2,000	5-20-0235	WATER CONST. REFUNDS	2,000	2,000	2,000
66	802	1,000	5-20-0238	OPERATING SUPPLIES	1,000	1,000	1,000
203,323	20,559	50,000	5-20-0246	VENDOR MATERIAL	250,000	250,000	250,000
25,540	61,313	100,000	5-20-0247	STORES MATERIAL	100,000	100,000	100,000
58,746	38,076	49,961	5-20-0270	ADMN. SERVICES INDIRECT C	68,229	68,229	68,229
596,388	397,961	532,736		TOTAL MATERIALS & SERVICES	680,018	680,018	680,018

CAPITAL OUTLAY

	1,054		5-40-0356	TOTAL STATION (SPLIT)			
	51,609	175,000	5-40-0361	RESERVIOR UV TREATMENT	230,000	230,000	230,000
	52,663	175,000		TOTAL CAPITAL OUTLAY	230,000	230,000	230,000

749,879	561,057	812,735	T O T A L DEPT 402 E X P E N S E S		1,120,268	1,120,268	1,120,268
3,310,410	3,446,292	3,600,065	T O T A L FUND 104 R E V E N U E S		4,301,714	4,301,714	4,301,714
833,447	779,912	910,372	TOTAL PERSONNEL SERVICES		955,900	955,900	955,900
1,072,969	829,672	1,054,306	TOTAL MATERIALS & SERVICES		1,207,151	1,207,151	1,207,151

BUDGET DOCUMENT

104-WATER UTILITY FUND
 402-WATER UTILITY CONST DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

YEAR 2013-2014

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
10,809	65,936	185,000		TOTAL CAPITAL OUTLAY	237,500	237,500	237,500
				TOTAL DEBT SERVICE			
		200,000		TOTAL TRANSFERS	200,000	200,000	200,000
		1,250,387		TOTAL CONTINGENCY	1,701,163	1,701,163	1,701,163
				TOTAL UEFB			
1,917,225	1,675,520	3,600,065	T O T A L	FUND 104 E X P E N S E S	4,301,714	4,301,714	4,301,714

WASTEWATER FUND

BUDGET DOCUMENT

YEAR 2013-2014

105-WASTEWATER UTILITY FUND
100-REVENUE

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
474,182	616,508	765,655	3-01-0101	BEGINNING WORKING CAPITAL	839,562	839,562	839,562
11,382	15,440	10,000	3-10-0200	WASTEWATER MAIN CHARGE	5,000	5,000	5,000
10,843	12,574	8,500	3-10-0300	WASTEWATER SERVICE FEES	8,500	8,500	8,500
-----	9,672	15,000	3-10-0305	LATERAL REPLACE RESORT ST	-----	-----	-----
40,322	30,484	31,000	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
6,863	4,009	3,600	3-10-1200	INTEREST	4,000	4,000	4,000
-----	-----	3,477	3-10-1911	G STREET LID PRINCIPAL	-----	-----	-----
918	848	850	3-10-2911	G STREET LID INTEREST	800	800	800
1,011,786	1,005,092	1,000,000	3-10-3001	WASTEWATER SERVICE CHARGE	1,066,263	1,066,263	1,066,263
-----	-----	2,280	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
1,560,078	1,698,409	1,844,144	T O T A L DEPT 100 R E V E N U E S		1,957,907	1,957,907	1,957,907

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-LINES	PERSONNEL SERVICES	431,628	494,685	This increase reflects the increase in required maintenance, TV inspection and cleaning.
5-20-0203	TRAVEL & TRAINING	6,000	6,000	This increase is to cover 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	12,000	25,000	This funding is for all of the required testing of influent, effluent and river water. The increase is for additional testing that is required by DEQ.
5-20-0223	CONTRACTED SERVICES	10,000	10,000	Funding is for work that is done by outside contractors, including electricians and chemical consultants.

105-WASTEWATER UTILITY FUND
 501-WASTEWATER MAINT DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

		284,133	5-10-0101	WAGES/BENEFITS	437,320	437,320	436,700
24,874	24,578		5-10-0102	DIRECTOR OF PUBLIC WORKS			
43,407	53,457		5-10-0103	SUPERVISOR/ENGINEER			
4,213	1,991		5-10-0104	EQUIPMENT OPERATOR II			
22,825	24,251	24,559	5-10-0105	ACCTS REC SPECIALIST	24,270	24,270	24,746
74,251	81,050	46,601	5-10-0106	WASTEWATER SPECIALIST			
4,064	2,948		5-10-0107	EQUIPMENT OPERATOR			
18,663	12,475		5-10-0108	UTILITY WORKER			
72,235	73,247		5-10-0109	SPECIALIST/TECH ENGINEER			
	26		5-10-0110	PW SECRETARY .2 FTE			
	38		5-10-0112	CASHIER			
471	1,456	2,558	5-10-0113	PART TIME HELP	2,500	2,500	2,500
6,665	4,939	5,000	5-10-0114	OVERTIME	5,500	5,500	5,500
20,082	20,743	7,208	5-10-0115	SOCIAL SECURITY	3,004	3,004	3,041
46,432	58,906	17,746	5-10-0116	PUBLIC EMPLOYEES RETIREME	8,148	8,148	8,254
7,101	5,605	5,104	5-10-0117	WORKERS' COMPENSATION INS	953	953	954
69,339	70,778	20,719	5-10-0118	HEALTH INSURANCE	3,490	3,490	3,490
605	730	4,000	5-10-0122	EMPLOYEE BENEFITS	2,000	2,000	2,000
619	826	2,500	5-10-0123	COMPENSATED ABSENCE ACCRL	2,500	2,500	2,500
1,098	2,781	5,000	5-10-0124	COMPENSATION SELLS	5,000	5,000	5,000
		6,500	5-10-0126	PAYOUT AT TERMINATION			
416,944	440,825	431,628	TOTAL PERSONNEL SERVICES		494,685	494,685	494,685

MATERIALS & SERVICES

1,874	904	2,000	5-20-0201	TELEPHONE	2,000	2,000	2,000
13,282	11,514	15,000	5-20-0202	ELECTRIC POWER	15,000	15,000	15,000
2,864	2,037	6,000	5-20-0203	TRAINING & TRAVEL	6,000	6,000	6,000
10,520	3,785	5,000	5-20-0205	EQUIPMENT MAINTENANCE	5,000	5,000	5,000
714	785	1,000	5-20-0206	BUILDING MAINTENANCE	1,000	1,000	1,000
		1,000	5-20-0207	GROUND MAINTENANCE	1,000	1,000	1,000
983	951	1,000	5-20-0210	LAUNDRY & CLEANING	1,000	1,000	1,000
17		100	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	100	100	100
1,549	1,898	1,800	5-20-0212	COPY MACHINE SUPPLIES	2,000	2,000	2,000
1,600	1,600	1,600	5-20-0213	AUDIT	1,600	1,600	1,600
496	216	500	5-20-0215	OFFICE SUPPLIES	500	500	500
1,659	56		5-20-0219	FINANCIAL SOFTWARE MAINT			
9,116	7,131	15,000	5-20-0220	DUES AND FEES	15,000	15,000	15,000
7,263	7,866	12,000	5-20-0222	SPECIAL CONTRACTED SERVIC	25,000	25,000	25,000
41,576	4,639	10,000	5-20-0223	CONTRACTED SERVICES	10,000	10,000	10,000
72,116	76,836	75,233	5-20-0224	EQUIP MAINT/REPLACE	86,224	86,224	86,224
15,895	19,449	30,260	5-20-0228	INSURANCE	31,134	31,134	31,134
123	247	1,000	5-20-0235	REFUNDS	1,000	1,000	1,000
2,850	2,214	3,500	5-20-0238	OPERATING SUPPLIES	3,500	3,500	3,500
	10,705	6,250	5-20-0242	INFORMATION TECHNOLOGY	14,750	14,750	14,750
284	395	525	5-20-0244	POSTAGE	525	525	525

105-WASTEWATER UTILITY FUND
 501-WASTEWATER MAINT DEPT
 -- HISTORICAL DATA --

BUDGET DOCUMENT
 YEAR 2013-2014

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
7,716	16,830	8,500	5-20-0246	VENDOR MATERIAL	10,000	10,000	10,000
11,396	12,200	26,500	5-20-0247	STORES MATERIAL	10,000	10,000	10,000
13,000	13,000	13,000	5-20-0262	BILLING CHARGE TO WATER D	13,000	13,000	13,000
31,392	33,228	36,000	5-20-0263	LAGOON CHEMICALS	36,000	36,000	36,000
57,067	54,671	60,554	5-20-0270	ADMIN SERVICES INDIRECT	65,904	65,904	65,904
50,589	50,255	50,000	5-20-0274	PYMT IN LIEU FRANCHISE	53,313	53,313	53,313
6,143	5,659	8,000	5-20-0300	SMALL EQUIPMENT PURCHASES	8,000	8,000	8,000
362,084	339,071	391,322		TOTAL MATERIALS & SERVICES	418,550	418,550	418,550
CAPITAL OUTLAY							
-----	1,054	-----	5-40-0356	TOTAL STATION (SPLIT)	-----	-----	-----
-----	5,979	-----	5-40-0361	LAGOON BUILDING IMP	-----	-----	-----
-----	-----	7,500	5-40-0368	VACTOR ATTCH LEVEL WIND	-----	-----	-----
-----	-----	-----	5-40-0369	CONCRETE PIPE SAW (SPLIT)	3,500	3,500	3,500
	7,033	7,500		TOTAL CAPITAL OUTLAY	3,500	3,500	3,500
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							
-----	-----	601,506	5-90-0701	UEFB (FUTURE PROJECTS)	661,585	661,585	661,585
		601,506		TOTAL UEFB	661,585	661,585	661,585
779,028	786,929	1,531,956	T O T A L DEPT 501 E X P E N S E S		1,678,320	1,678,320	1,678,320

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of budget and explanation of changes from previous year
5-20-0223	CONTRACTED SERVICES	135,000	140,000	This line includes a proposed pipe lining project as shown in the capital plan and other miscellaneous contracted services.

105-WASTEWATER UTILITY FUND
 502-WASTEWATER CONST DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

		95,235	5-10-0101	WAGES/BENEFITS	63,023	63,023	63,023
2,193	1,851		5-10-0103	SUPERVISOR			
2,196	5,613		5-10-0104	EQUIPMENT OPERATOR II			
556	1,433		5-10-0106	SPECIALIST II			
2,135	5,032		5-10-0107	EQUIPMENT OPERATOR I			
1,163	4,869		5-10-0108	UTILITY WORKER			
1,694	3,823		5-10-0109	SPECIALIST I			
142	530	1,500	5-10-0113	PART TIME LABOR	1,500	1,500	1,500
	34	200	5-10-0114	OVERTIME	200	200	200
730	1,704	237	5-10-0115	SOCIAL SECURITY	130	130	130
1,487	4,157	353	5-10-0116	PUBLIC EMPLOYEES RETIREME	44	44	44
270	610	225	5-10-0117	WORKERS' COMPENSATION INS	103	103	103
2,683	6,909		5-10-0118	HEALTH INSURANCE			
2		800	5-10-0122	EMPLOYEE BENEFITS			
		600	5-10-0123	COMPENSATED ABSENCE ACCRL			
		600	5-10-0124	COMPENSATION SELLS			
15,251	36,565	99,750	TOTAL PERSONNEL SERVICES		65,000	65,000	65,000

MATERIALS & SERVICES

		200	5-20-0210	LAUNDRY & CLEANING	200	200	200
150	144	200	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	200	200	200
255	255	255	5-20-0213	AUDIT	255	255	255
			5-20-0220	DUES AND FEES	250	250	250
105,476	109,809	135,000	5-20-0223	CONTRACTED SERVICES	140,000	140,000	140,000
4,452	10,673	29,117	5-20-0224	EQUIP MAINT/REPLACE	18,974	18,974	18,974
1,311	1,612	2,509	5-20-0228	INSURANCE	2,581	2,581	2,581
	489	500	5-20-0235	SEWER CONST REFUNDS.	500	500	500
		200	5-20-0238	OPERATING SUPPLIES	200	200	200
5,013	19,382	10,000	5-20-0246	VENDOR MATERIAL	15,000	15,000	15,000
1,285	3,556	10,000	5-20-0247	STORES MATERIAL	15,000	15,000	15,000
11,321	14,781	24,457	5-20-0270	ADMN. SERVICES INDIRECT C	21,427	21,427	21,427
129,263	160,701	212,438	TOTAL MATERIALS & SERVICES		214,587	214,587	214,587

CAPITAL OUTLAY

20,029			5-40-0355	RECLAIMED WATER USE			
20,029			TOTAL CAPITAL OUTLAY				
164,543	197,266	312,188	TOTAL DEPT 502 EXPENSES		279,587	279,587	279,587
1,560,078	1,698,409	1,844,144	TOTAL FUND 105 REVENUES		1,957,907	1,957,907	1,957,907
432,195	477,390	531,378	TOTAL PERSONNEL SERVICES		559,685	559,685	559,685

BUDGET DOCUMENT

YEAR 2013-2014

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

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
491,347	499,772	603,760		TOTAL MATERIALS & SERVICES	633,137	633,137	633,137
20,029	7,033	7,500		TOTAL CAPITAL OUTLAY	3,500	3,500	3,500
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
		100,000		TOTAL CONTINGENCY	100,000	100,000	100,000
		601,506		TOTAL UEFB	661,585	661,585	661,585
943,571	984,195	1,844,144	T O T A L	FUND 105 E X P E N S E S	1,957,907	1,957,907	1,957,907

CENTRAL STORES FUND

BUDGET DOCUMENT

YEAR 2013-2014

107-CENTRAL STORES FUND

100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

267,579	270,677	250,000	3-01-0101	BEGINNING WORKING CAPITAL	250,000	250,000	250,000
1,517	514	-----	3-10-0900	INCIDENTAL SALES	-----	-----	-----
141,000	136,083	210,270	3-10-3001	SALE OF INVENTORY	204,000	204,000	204,000
410,096	407,274	460,270	T O T A L	DEPT 100 R E V E N U E S	454,000	454,000	454,000

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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BUDGET DOCUMENT

107-CENTRAL STORES FUND
701-CENTRAL STORES FUND

YEAR 2013-2014

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

139,419 134,211

210,000

5-20-0247 INVENTORY PURCHASES

204,000

204,000

204,000

139,419 134,211

210,000

TOTAL MATERIALS & SERVICES

204,000

204,000

204,000

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

200,270

5-90-0701 UNAPPROPRIATED ENDING FD.

200,000

200,000

200,000

200,270

TOTAL UEFB

200,000

200,000

200,000

139,419 134,211

460,270

TOTAL DEPT 701 EXPENSES

454,000

454,000

454,000

410,096 407,274

460,270

TOTAL FUND 107 REVENUES

454,000

454,000

454,000

139,419 134,211

210,000

TOTAL PERSONNEL SERVICES
TOTAL MATERIALS & SERVICES

204,000

204,000

204,000

50,000

TOTAL CAPITAL OUTLAY
TOTAL DEBT SERVICE

200,270

TOTAL TRANSFERS
TOTAL CONTINGENCY

50,000

50,000

50,000

200,000

200,000

200,000

139,419 134,211

460,270

TOTAL FUND 107 EXPENSES

454,000

454,000

454,000

EQUIPMENT AND VEHICLE FUND

BUDGET DOCUMENT

YEAR 2013-2014

108-EQUIPMENT & VEHICLE FUND
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

593,838	610,757	450,000	3-01-0101	BEGINNING WORKING CAPITAL	470,000	470,000	470,000
353,444	376,612	502,129	3-10-0303	EQUIP MAINT/REPL FUNDG	508,729	508,729	508,729
8,123	13,698	5,000	3-10-0900	INCIDENTAL SALES	5,000	5,000	5,000
7,541	3,154	3,000	3-10-1200	INTEREST	2,700	2,700	2,700
561	204	-----	3-10-2207	MISCELLANEOUS REVENUE	-----	-----	-----
17,500	12,000	16,500	3-10-5704	TRANS FR 110 LID PAY BIRC	-----	-----	-----
30,000	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	-----	-----	-----
1,011,007	1,031,425	993,110	T O T A L	DEPT 100 R E V E N U E S	1,001,429	1,001,429	1,001,429

Equipment & Vehicle Fund - 108

This fund serves two purposes:

1. To maintain, repair, and fuel all of the public works equipment.
2. To replace public works equipment as needed.

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

Management in conjunction with the City's auditors are working to develop a new funding and tracking system.

Equipment & Vehicle Operations - Department 801

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

BUDGET DOCUMENT

YEAR 2013-2014

108-EQUIPMENT & VEHICLE FUND
801-EQUIP & VEH OPERATIONS
-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

48,811	49,558	59,205	5-10-0103	SHOP SUPERVISOR	58,044	58,044	58,044
71			5-10-0104	EQUIPMENT OPERATOR II			
34,114	31,163	45,089	5-10-0106	MECHANIC II	46,878	46,878	47,348
24,916	29,012	21,732	5-10-0108	UTILITY WORKER	21,732	21,732	21,949
154	428		5-10-0109	MECHANIC I			
1,219	110	1,000	5-10-0113	PART TIME HELP	1,000	1,000	1,000
		750	5-10-0114	OVERTIME	750	750	750
8,106	8,064	10,379	5-10-0115	SOCIAL SECURITY	10,427	10,427	10,480
19,285	18,614	26,382	5-10-0116	PUBLIC EMPLOYEES RETIREME	26,507	26,507	26,601
2,434	3,788	4,179	5-10-0117	WORKERS' COMPENSATION INS	4,239	4,239	4,260
29,385	34,170	41,918	5-10-0118	HEALTH INSURANCE	44,100	44,100	44,100
1,200	1,200	1,200	5-10-0122	EMPLOYEE BENEFITS	1,200	1,200	1,200
2,125	2,498	4,000	5-10-0123	COMPENSATED ABSENCE ACCRL	4,000	4,000	4,000
1,786		1,700	5-10-0124	COMPENSATION SELLS	1,700	1,700	1,700
		5,000	5-10-0126	PAYOUT AT TERMINATION	5,000	5,000	5,000
169,356	178,605	222,534		TOTAL PERSONNEL SERVICES	225,577	225,577	226,432

MATERIALS & SERVICES

1,122	811	1,200	5-20-0201	TELEPHONE	1,200	1,200	1,200
5,627	5,653	4,800	5-20-0202	ELECTRIC POWER	5,000	5,000	5,000
417		500	5-20-0203	TRAINING & TRAVEL	500	500	500
			5-20-0204	VEHICLE MAINTENANCE			
	28		5-20-0205	EQUIPMENT MAINTENANCE			
2,048	4,901	7,000	5-20-0206	BUILDING MAINTENANCE	7,000	7,000	7,000
870	761	800	5-20-0210	LAUNDRY & CLEANING	850	850	850
189	195	175	5-20-0212	COPY MACHINE MAINT	150	150	150
850	850	850	5-20-0213	AUDIT	850	850	850
281	245	250	5-20-0215	OFFICE SUPPLIES	250	250	250
14,464	14,575	15,000	5-20-0216	VEHICLE SUPPLIES	15,000	15,000	15,000
389		1,000	5-20-0217	COMPUTER SUPPLIES			
1,928	586	1,000	5-20-0220	DUES AND FEES	2,500	2,500	2,500
21,386	27,140	25,000	5-20-0221	EQUIPMENT SUPPLIES	25,000	25,000	25,000
9,154	12,333	12,000	5-20-0223	CONTRACTED SERVICES	12,000	12,000	12,000
11,112	13,589	21,142	5-20-0228	INSURANCE	21,753	21,753	21,753
62,269	71,461	75,000	5-20-0231	GASOLINE & OIL	72,500	72,500	72,500
1,125	186	1,500	5-20-0233	RADIO MAINTENANCE	1,500	1,500	1,500
6,179	5,775	4,500	5-20-0238	OPERATING SUPPLIES	5,000	5,000	5,000
	3,666	2,500	5-20-0242	INFORMATION TECHNOLOGY	3,350	3,350	3,350
11,829	9,888	12,000	5-20-0243	TIRES AND BATTERIES	12,000	12,000	12,000
1,262	977	1,500	5-20-0252	HEATING FUEL	1,250	1,250	1,250
632	1,726	2,500	5-20-0300	SMALL EQUIPMENT	2,000	2,000	2,000
825	664	1,000	5-20-0301	TECH SERVICES EQUIP	1,000	1,000	1,000
153,958	176,010	191,217		TOTAL MATERIALS & SERVICES	190,653	190,653	190,653

BUDGET DOCUMENT

YEAR 2013-2014

108-EQUIPMENT & VEHICLE FUND
 801-EQUIP & VEH OPERATIONS
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TRANSFERS			5-60-0181	TRANS-INTERFUND LOAN GEN		36,256	36,256
				TOTAL TRANSFERS		36,256	36,256
CONTINGENCY		200,000	5-70-0501	CONTINGENCY	200,000	200,000	200,000
		200,000		TOTAL CONTINGENCY	200,000	200,000	200,000
UEFB		303,359	5-90-0701	UNAPPROPRIATED ENDING FD.	202,199	165,943	165,088
		303,359		TOTAL UEFB	202,199	165,943	165,088
323,314	354,615	917,110	T O T A L DEPT 801 E X P E N S E S		818,429	818,429	818,429

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

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

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-40-0373	BRAKE & ROTOR LATHE	-	6,000	The shop requires a new piece of equipment for work on City vehicles.
5-40-0374	SUV – TECH SERVICES		25,000	This vehicle will replace a 1995 Jimmy.
5-40-0375	SUV – TECH SERVICES	-	25,000	This vehicle will replace a 1995 Blazer.
5-40-0376	EXCAVATOR	-	125,000	This will replace the existing excavator that has become a maintenance issue. The purchase of a used excavator is proposed.
5-40-0377	WAREHOUSE PHONE SYSTEM UPGRADE		2,000	This project is split with the Water Department and will upgrade the phone system to reduce line charges in the future.

BUDGET DOCUMENT

YEAR 2013-2014

108-EQUIPMENT & VEHICLE FUND
 803-EQUIP & VEH CAP OUTLAY
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

CAPITAL OUTLAY

52,065	-----	-----	5-40-0365	VACUUM TRUCK	-----	-----	-----
24,871	-----	-----	5-40-0366	ADMIN VEHICLE	-----	-----	-----
-----	182,158	-----	5-40-0367	STREET SWEEPER	-----	-----	-----
-----	17,035	-----	5-40-0368	PLOTTER/SCANNER	-----	-----	-----
-----	-----	15,000	5-40-0369	USED 3/4 TON FLATBED	-----	-----	-----
-----	-----	25,000	5-40-0370	USED AERIAL/UTILITY TRUCK	-----	-----	-----
-----	-----	20,000	5-40-0371	USED 3/4 TON 4WD PICKUP	-----	-----	-----
-----	-----	16,000	5-40-0372	SPRAYER	-----	-----	-----
-----	-----	-----	5-40-0373	BRAKE & ROTOR LATHE	6,000	6,000	6,000
-----	-----	-----	5-40-0374	SUV - TECH SERVICES	25,000	25,000	25,000
-----	-----	-----	5-40-0375	SUV - TECH SERVICES	25,000	25,000	25,000
-----	-----	-----	5-40-0376	EXCAVATOR	125,000	125,000	125,000
-----	-----	-----	5-40-0377	PHONE SYS UPGRADE (SPLIT)	2,000	2,000	2,000
76,936	199,193	76,000	TOTAL CAPITAL OUTLAY		183,000	183,000	183,000
76,936	199,193	76,000	TOTAL DEPT 803 EXPENSES		183,000	183,000	183,000
1,011,007	1,031,425	993,110	TOTAL FUND 108 REVENUES		1,001,429	1,001,429	1,001,429
169,356	178,605	222,534	TOTAL PERSONNEL SERVICES		225,577	225,577	226,432
153,958	176,010	191,217	TOTAL MATERIALS & SERVICES		190,653	190,653	190,653
76,936	199,193	76,000	TOTAL CAPITAL OUTLAY		183,000	183,000	183,000
-----	-----	-----	TOTAL DEBT SERVICE		-----	-----	-----
-----	-----	-----	TOTAL TRANSFERS		-----	36,256	36,256
-----	-----	200,000	TOTAL CONTINGENCY		200,000	200,000	200,000
-----	-----	303,359	TOTAL UEFB		202,199	165,943	165,088
400,250	553,808	993,110	TOTAL FUND 108 EXPENSES		1,001,429	1,001,429	1,001,429

LID FUND

BUDGET DOCUMENT

YEAR 2013-2014

110-LOCAL IMPRVMT DIST REPAYS
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
40,057	24,573	21,000	3-01-0101	BEGINNING WORKING CAPITAL	8,500	8,500	8,500
133	91	1,800	3-10-1200	INVESTMENT INCOME	1,000	1,000	1,000
90	249	15,000	3-10-1700	IMPROVEMENT DIST ASSMT.	20,000	20,000	20,000
-----	-----	-----	3-10-1809	80/81 PRI DIST 3-P	-----	-----	-----
13	-----	-----	3-10-1835	PRIN LID '89 LVY 3 DIST 3	-----	-----	-----
97	-----	-----	3-10-1901	PRIN LID '90 OVERLAY	-----	-----	-----
659	537	-----	3-10-1903	PRIN LID '93 PRIMARY	-----	-----	-----
260	260	-----	3-10-1904	PRIN LID '94-95 IMP DIST	-----	-----	-----
2,840	2,610	-----	3-10-1905	PRIN LID '96-97 BIRCH IMP	-----	-----	-----
703	-----	-----	3-10-1906	PRIN LID '00 "H" ST IMP	-----	-----	-----
7,919	3,661	-----	3-10-1907	PRIN LID '02 INDIANA ST	-----	-----	-----
2,260	3,021	-----	3-10-1908	PRIN LID '04 BIRCH ST	-----	-----	-----
14,549	13,884	-----	3-10-1909	PRIN LID '06 ELM ST	-----	-----	-----
-----	-----	-----	3-10-2809	80/81 INT DIST 3-P	-----	-----	-----
34	-----	-----	3-10-2835	INT LID '89 DIST 3	-----	-----	-----
35	-----	-----	3-10-2901	INT LID '90 OVERLAY	-----	-----	-----
15	4	-----	3-10-2903	INT LID '93 PRIMARY	-----	-----	-----
18	14	-----	3-10-2904	INT LID '94-95 IMP DIST	-----	-----	-----
177	121	-----	3-10-2905	INT LID '96-97 BIRCH ST	-----	-----	-----
17	-----	-----	3-10-2906	INT LID '00 "H" ST IMP	-----	-----	-----
366	368	-----	3-10-2907	INT LID '02 INDIANA ST	-----	-----	-----
499	616	-----	3-10-2908	INT LID '04 BIRCH ST	-----	-----	-----
1,390	1,719	-----	3-10-2909	INT LID '06 ELM ST	-----	-----	-----
72,131	51,728	37,800	T O T A L	DEPT 100 R E V E N U E S	29,500	29,500	29,500

Local Improvement District Repays - 110
 LID Proceed Expenditures - 901

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

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0242	INFORMATION TECHNOLOGY	-	100	Funds are used to cover any necessary expenditures of this fund for software enhancements. This expenditure was moved from 5-20-0219.
5-20-0241	LID GRANT MATCH	6,000	200	Set aside for a LID grant match that will be determined by a future ordinance. This was reduced to transfer funds to the Resort Street Underground Utility Fund.
5-20-0294	BANK CHARGES	100	100	This line includes VISA charges when applicable.

110-LOCAL IMPRVMT DIST REPAYS
 901-LID PROCEED EXPENDITURES
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
56			5-20-0219	SYS 36 SOFTWARE MAINT			
		100	5-20-0235	REFUNDS	100	100	100
		6,000	5-20-0241	LID GRANT MATCH	200	200	200
		100	5-20-0242	INFORMATION TECHNOLOGY	100	100	100
3	56	100	5-20-0294	BANK CHARGES	100	100	100
59	56	6,300		TOTAL MATERIALS & SERVICES	500	500	500

TRANSFERS

17,500	12,000	16,500	5-60-0627	TRANS TO EQ FUND BIRCH			
30,000	15,000	15,000	5-60-0628	TRANS TO EQ FUND ELM	15,000	15,000	15,000
			5-60-0630	TRANS TO SILVER'S FUND	8,000	8,000	8,000
			5-60-0631	TRANS TO UNDERGROUND UTIL	6,000	6,000	6,000
47,500	27,000	31,500		TOTAL TRANSFERS	29,000	29,000	29,000

47,559 27,056 37,800 T O T A L DEPT 901 E X P E N S E S 29,500 29,500 29,500

72,131 51,728 37,800 T O T A L FUND 110 R E V E N U E S 29,500 29,500 29,500

59 56 6,300 TOTAL PERSONNEL SERVICES 500 500 500

47,500 27,000 31,500 TOTAL MATERIALS & SERVICES
 TOTAL CAPITAL OUTLAY
 TOTAL DEBT SERVICE 29,000 29,000 29,000
 TOTAL TRANSFERS
 TOTAL CONTINGENCY
 TOTAL UEFB

47,559 27,056 37,800 T O T A L FUND 110 E X P E N S E S 29,500 29,500 29,500

**FIRE EQUIPMENT
RESERVE FUND**

BUDGET DOCUMENT

YEAR 2013-2014

112-FIRE EQUIP RESERVE FUND
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

37,228	64,455	91,115	3-01-0101	BEGINNING WORKING CAPITAL	142,000	142,000	142,000
64,600	30,604	368,693	3-10-0300	GIFTS, GRANTS & DONATIONS	346,750	346,750	346,750
		1,000	3-10-0301	DONATIONS-FIRE TRK RESTOR	1,000	1,000	1,000
709	535	500	3-10-1200	INTEREST ON INVESTMENTS	200	200	200
33,000	28,000	20,000	3-10-5701	TRANS FROM GENERAL FUND	20,000	20,000	20,000
135,537	123,594	481,308	T O T A L DEPT 100 R E V E N U E S		509,950	509,950	509,950

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRATED 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	3,843	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. The 2012-13 budget included the cost of smoke and carbon monoxide detectors that were given to citizens through a federal grant program.
5-40-0354	AMBULANCE	105,000	136,000	This is for a 4x4 Type 1 ambulance replacement which was approved by City Council on February 12, 2013. This is consistent with our previous six year replacement plan.
5-40-0356	INTERFACE FIRE PUMPER	310,000	315,000	This would purchase a new 4x4 Type I pumper to move the 1991 KME from 2 nd out status to reserve. This pumper would be used as a multi-response vehicle for structure fires, wild land/interface and rescue incidents.
5-40-0357	TURNOUTS FOR VOLUNTEERS	-	22,000	This would purchase eleven sets of personal protective equipment for new volunteer firefighters at \$2,000 per set.
5-40-0358	NEW RADIO SYSTEM	-	28,000	This would upgrade the fire department's radio system. This estimate is for 20 radios at \$1,400 per radio.

BUDGET DOCUMENT

YEAR 2013-2014

112-FIRE EQUIP RESERVE FUND
 121-FIRE EQUIP RESERVE FUND
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

-----	-----	500	5-20-0223	CONTRACTED SERVICES	500	500	500
-----	-----	3,843	5-20-0246	VENDOR MATERIALS	500	500	500
		4,343		TOTAL MATERIALS & SERVICES	1,000	1,000	1,000

CAPITAL OUTLAY

1	-----	-----	5-40-0309	HAZARD HOUSE	-----	-----	-----
21,320	-----	-----	5-40-0310	POWER COTS	-----	-----	-----
49,762	-----	-----	5-40-0311	2 DEFIBRILLATORS	-----	-----	-----
-----	32,215	-----	5-40-0313	EXTRICATION EQUIPMENT	-----	-----	-----
-----	-----	105,000	5-40-0354	AMBULANCE	136,000	136,000	136,000
-----	-----	43,000	5-40-0355	PORTABLE EMS EQUIPMENT	-----	-----	-----
-----	-----	310,000	5-40-0356	INTERFACE FIRE PUMPER	315,000	315,000	315,000
-----	-----	-----	5-40-0357	TURNOUTS - VOLUNTEERS	22,000	22,000	22,000
-----	-----	-----	5-40-0358	NEW RADIO SYSTEM	28,000	28,000	28,000
71,083	32,215	458,000		TOTAL CAPITAL OUTLAY	501,000	501,000	501,000

UEFB

-----	-----	18,965	5-90-0701	UNAPPROPRIATED ENDING FD	7,950	7,950	7,950
		18,965		TOTAL UEFB	7,950	7,950	7,950

71,083	32,215	481,308	T O T A L	DEPT 121 E X P E N S E S	509,950	509,950	509,950
135,537	123,594	481,308	T O T A L	FUND 112 R E V E N U E S	509,950	509,950	509,950
		4,343		TOTAL PERSONNEL SERVICES	1,000	1,000	1,000
71,083	32,215	458,000		TOTAL MATERIALS & SERVICES	501,000	501,000	501,000
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
		18,965		TOTAL CONTINGENCY	7,950	7,950	7,950
				TOTAL UEFB			
71,083	32,215	481,308	T O T A L	FUND 112 E X P E N S E S	509,950	509,950	509,950

TRUST FUNDS

BUDGET DOCUMENT

YEAR 2013-2014

113-ONE HUNDRED YEAR TRUST
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2,669	2,871	2,885	3-01-0101	BEGINNING WORKING CAPITAL	2,900	2,900	2,900
169			3-10-0300	GIFTS, GRANTS, DONATIONS			
33	17	15	3-10-1200	INTEREST	15	15	15
2,871	2,888	2,900	T O T A L DEPT 100 R E V E N U E S		2,915	2,915	2,915

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 and additional donations in 2011. The funds are strictly dedicated to a citywide celebration in the year 2089.

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-90-0701	UNAPPROPRIATED ENDING FUND BALANCE	2,900	2,915	This represents the projected balance of the fund at June 30, 2014.

BUDGET DOCUMENT

YEAR 2013-2014

113-ONE HUNDRED YEAR TRUST
 137-HUNDRED YR 2089 TRUST FND
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

UEFB		ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		2,900	5-90-0701	UNAPPROPRIATED ENDING FD.	2,915	2,915	2,915
		2,900		TOTAL UEFB	2,915	2,915	2,915
		2,900		TOTAL DEPT 137 EXPENSES	2,915	2,915	2,915
2,871	2,888	2,900		TOTAL FUND 113 REVENUES	2,915	2,915	2,915
				TOTAL PERSONNEL SERVICES			
				TOTAL MATERIALS & SERVICES			
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
				TOTAL CONTINGENCY			
		2,900		TOTAL UEFB	2,915	2,915	2,915
		2,900		TOTAL FUND 113 EXPENSES	2,915	2,915	2,915

BUDGET DOCUMENT

YEAR 2013-2014

114-MT. HOPE TRUST FUND
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

281,698	300,605	319,500	3-01-0101	BEGINNING WORKING CAPITAL	338,488	338,488	338,488
3,464	1,734	2,075	3-10-1200	INTEREST EARNINGS	2,290	2,290	2,290
69			3-10-4316	DONATIONS			
18,838	18,912	18,875	3-10-5707	TRANS FR GOLF - PRINCIPAL	19,090	19,090	19,090
1,162	1,088	1,125	3-10-5711	TRANS FR GOLF - INTEREST	910	910	910
305,231	322,339	341,575	T O T A L	DEPT 100 R E V E N U E S	360,778	360,778	360,778

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	2012-13 Budget Amount	2013-14 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.

BUDGET DOCUMENT

YEAR 2013-2014

114-MT. HOPE TRUST FUND
 141-MOUNT HOPE TRUST FUND
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

TRANSFERS

4,626

2,822

3,200

5-60-0601 TRANS TO GENERAL CEMETERY

3,200

3,200

3,200

4,626

2,822

3,200

TOTAL TRANSFERS

3,200

3,200

3,200

UEFB

338,375

5-90-0701 UNAPPROPRIATED ENDING FD.

357,578

357,578

357,578

338,375

TOTAL UEFB

357,578

357,578

357,578

4,626

2,822

341,575

TOTAL DEPT 141 EXPENSES

360,778

360,778

360,778

305,231

322,339

341,575

TOTAL FUND 114 REVENUES

360,778

360,778

360,778

TOTAL PERSONNEL SERVICES
 TOTAL MATERIALS & SERVICES
 TOTAL CAPITAL OUTLAY
 TOTAL DEBT SERVICE

4,626

2,822

3,200

TOTAL TRANSFERS

3,200

3,200

3,200

338,375

TOTAL UEFB

357,578

357,578

357,578

4,626

2,822

341,575

TOTAL FUND 114 EXPENSES

360,778

360,778

360,778

**SAM-O SWIM
FUND**

BUDGET DOCUMENT

YEAR 2013-2014

115-SAMO SWIM CENTER
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

44,284	37,165	35,000	3-01-0101	BEGINNING WORKING CAPITAL	60,000	60,000	60,000
3,071	3,289	2,342	3-10-0200	PRIOR YEARS TAXES	3,012	3,012	3,012
739	321	250	3-10-1200	INTEREST	400	400	400
10,000	10,000	34,000	3-10-5714	TRANSFER FROM GENERAL FD			
70,990	72,615	73,694	3-10-9900	CURRENT YEARS TAXES	74,005	74,005	74,005
129,084	123,390	145,286	T O T A L	DEPT 100 R E V E N U E S	137,417	137,417	137,417

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-10-0101	PUBLIC WORKS WAGES	13,500	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	15,000	This pays for ongoing maintenance costs of the pool equipment.
5-20-0206	BUILDING MAINTENANCE	14,000	15,000	The increase is due to the need for additional maintenance.
5-20-0241	GRANT MATCH	25,000	25,000	Grant match for domestic hot water transferred from the General Fund in 2012-13. Grant requests are in process.
5-20-0252	HEATING FUEL	22,000	20,000	This is for heating costs at the pool facility.

115-SAMO SWIM CENTER
 151-SAMO SWIM CENTER
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

367	91	13,500	5-10-0101	PUBLIC WORKS WAGES	12,000	12,000	12,000
1,327	1,730	-----	5-10-0103	SUPERVISOR	-----	-----	-----
2,218	2,067	-----	5-10-0106	SPECIALIST II	-----	-----	-----
927	701	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
208	174	-----	5-10-0109	SPECIALIST	-----	-----	-----
82	170	-----	5-10-0114	OVERTIME	-----	-----	-----
374	360	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
850	985	-----	5-10-0116	PUBLIC EMPLOYEES RETRMENT	-----	-----	-----
125	116	-----	5-10-0117	WORKER'S COMPENSATION	-----	-----	-----
1,469	1,411	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
7,947	7,805	13,500	TOTAL PERSONNEL SERVICES		12,000	12,000	12,000

MATERIALS & SERVICES

28,451	26,736	30,000	5-20-0202	ELECTRIC POWER	30,000	30,000	30,000
3,921	7,267	15,000	5-20-0205	EQUIPMENT MAINTENANCE	15,000	15,000	15,000
22,144	2,518	14,000	5-20-0206	BUILDING MAINTENANCE	15,000	15,000	15,000
808	234	1,000	5-20-0207	GROUND MAINTENANCE	1,000	1,000	1,000
264	398	500	5-20-0220	DUES AND FEES	300	300	300
5,964	5,245	8,000	5-20-0223	CONTRACTED SERVICES	8,000	8,000	8,000
1,399	1,392	1,784	5-20-0224	EQUIP MAINT/REPLACE	2,141	2,141	2,141
1,451	1,774	2,760	5-20-0228	INSURANCE	2,840	2,840	2,840
-----	-----	25,000	5-20-0241	GRANT MATCH	25,000	25,000	25,000
15,920	17,607	22,000	5-20-0252	HEATING FUEL	20,000	20,000	20,000
3,651	5,096	4,000	5-20-0263	POOL CHEMICALS	4,000	4,000	4,000
83,973	68,267	124,044	TOTAL MATERIALS & SERVICES		123,281	123,281	123,281

CONTINGENCY

-----	-----	7,742	5-70-0501	OPERATING CONTINGENCY	2,136	2,136	2,136
		7,742	TOTAL CONTINGENCY		2,136	2,136	2,136

91,920	76,072	145,286	TOTAL DEPT 151 EXPENSES		137,417	137,417	137,417
129,084	123,390	145,286	TOTAL FUND 115 REVENUES		137,417	137,417	137,417
7,947	7,805	13,500	TOTAL PERSONNEL SERVICES		12,000	12,000	12,000
83,973	68,267	124,044	TOTAL MATERIALS & SERVICES		123,281	123,281	123,281
			TOTAL CAPITAL OUTLAY				
			TOTAL DEBT SERVICE				
			TOTAL TRANSFERS				
		7,742	TOTAL CONTINGENCY		2,136	2,136	2,136
			TOTAL UEFB				
91,920	76,072	145,286	TOTAL FUND 115 EXPENSES		137,417	137,417	137,417

JOHN SCHMITZ
TRUST FUND

BUDGET DOCUMENT

YEAR 2013-2014

116-JOHN SCHMITZ TRUST FUND
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

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
3,106	1,466	2,000	3-10-1200	INTEREST EARNINGS	2,000	2,000	2,000
257,167	255,527	256,061	T O T A L DEPT 100 R E V E N U E S		256,061	256,061	256,061

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	2012-13 Budget Amount	2013-14 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.

BUDGET DOCUMENT

YEAR 2013-2014

116-JOHN SCHMITZ TRUST FUND
 161-J SCHMITZ MEMORIAL TRUST
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

TRANSFERS

3,106

1,466

2,000

5-60-0601 TRANS TO GENERAL-CEMETERY

2,000

2,000

2,000

3,106

1,466

2,000

TOTAL TRANSFERS

2,000

2,000

2,000

UEFB

254,061

5-90-0701 UNAPPROPRIATED ENDING FD.

254,061

254,061

254,061

254,061

TOTAL UEFB

254,061

254,061

254,061

3,106

1,466

256,061

TOTAL DEPT 161 EXPENSES

256,061

256,061

256,061

257,167

255,527

256,061

TOTAL FUND 116 REVENUES

256,061

256,061

256,061

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

3,106

1,466

2,000

2,000

2,000

2,000

254,061

254,061

254,061

254,061

3,106

1,466

256,061

TOTAL FUND 116 EXPENSES

256,061

256,061

256,061

**INSURANCE
RESERVE FUND**

BUDGET DOCUMENT

YEAR 2013-2014

122-INSURANCE RESERVE FUND
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

11,191
137

11,328
50

11,378

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

11,328

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.

BUDGET DOCUMENT

YEAR 2013-2014

122-INSURANCE RESERVE FUND
122-INSURANCE RESERVE

-- HISTORICAL DATA --

2010-2011

2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

TRANSFERS

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
-----	-----	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

11,328

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
TOTAL TRANSFERS
TOTAL CONTINGENCY
TOTAL UEFB

11,378

11,378 T O T A L FUND 122 E X P E N S E S

GOLF COURSE FUND

BUDGET DOCUMENT

YEAR 2013-2014

123-GOLF COURSE OPERATION
100-REVENUE

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
5,088-	543-	5,000	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
1	100	16,000	3-10-0900	INCIDENTAL SALES	-----	-----	-----
22,500	2,500	11,000	3-10-1300	SEVEN IRON CONTRACT PYMT	4,500	4,500	4,500
5,513	5,513	-----	3-10-1303	EQUIPMENT LOAN PAYMENT	-----	-----	-----
-----	75,351	18,535	3-10-5701	TRANS FR GENERAL FUND	41,478	41,478	41,478
-----	-----	305	3-10-5714	TRAN FR INSURANCE RESERVE	-----	-----	-----
22,926	82,921	50,840	T O T A L DEPT 100 R E V E N U E S		45,978	45,978	45,978

Golf Course Operation – Fund 123

Golf Course – Department 231

The City owns an 18-hole golf course. Management of the course was turned over to Seven Iron, Inc. (now Seven Iron, LLC) on January 1, 2004. The City's contract with Seven Iron was renegotiated May 2012.

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0222	SPECIAL CONTRACTED SERVICES	-	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	21,400	13,000	These funds would be used to pay for maintenance and improvement projects as recommended by the Golf Board. It includes \$10,000 for a remodel of the men's restroom; \$2,000 for the replacement of the flooring in the women's restroom; and \$1,000 for hazardous tree removal.

123-GOLF COURSE OPERATION
 231-GOLF COURSE MNT DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

22	6,489	2,000	5-10-0101	WAGES/BENEFITS PUBLIC WRK	2,000	2,000	2,000
-----	2,091	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
2	628	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
4	1,661	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
1	176	-----	5-10-0117	WORKMEN'S COMPENSATION IN	-----	-----	-----
5	2,620	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
34	13,665	2,000	TOTAL	PERSONNEL SERVICES	2,000	2,000	2,000

MATERIALS & SERVICES

-----	2,982	-----	5-20-0206	BUILDING MAINTENANCE	-----	-----	-----
-----	-----	-----	5-20-0222	SPECIAL CONTRACTED SERVIC	4,000	4,000	4,000
1,193	25,320	21,400	5-20-0223	CONTRACTED SERVICES	13,000	13,000	13,000
17	6,833	1,000	5-20-0224	INTERNAL EQUIP. RENTAL	1,000	1,000	1,000
1,934	2,797	4,352	5-20-0228	INSURANCE	4,478	4,478	4,478
20	7,288	1,000	5-20-0246	VENDOR MATERIALS	1,000	1,000	1,000
-----	29	270	5-20-0247	STORES MATERIAL	500	500	500
272	3,522	818	5-20-0270	ADMN. SERVICES INDIRECT C	-----	-----	-----
3,436	48,771	28,840	TOTAL	MATERIALS & SERVICES	23,978	23,978	23,978

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

23,470	82,436	50,840	TOTAL	DEPT 231 EXPENSES	45,978	45,978	45,978
22,926	82,921	50,840	TOTAL	FUND 123 REVENUES	45,978	45,978	45,978
34	13,665	2,000	TOTAL	PERSONNEL SERVICES	2,000	2,000	2,000
3,436	48,771	28,840	TOTAL	MATERIALS & SERVICES	23,978	23,978	23,978
			TOTAL	CAPITAL OUTLAY			
			TOTAL	DEBT SERVICE			
20,000	20,000	20,000	TOTAL	TRANSFERS	20,000	20,000	20,000
			TOTAL	CONTINGENCY			
			TOTAL	UEFB			
23,470	82,436	50,840	TOTAL	FUND 123 EXPENSES	45,978	45,978	45,978

**BUILDING
INSPECTIONS
FUND**

127-BUILDING INSPECTIONS
100-REVENUE

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
249,898	193,328	139,236	3-01-0101	BEGINNING WORKING CAPITAL	121,000	121,000	121,000
		500	3-10-0600	BUILDING INVESTIGATIONS	500	500	500
435	375	500	3-10-0613	ELEC INSPEC - MINOR	500	500	500
			3-10-0614	PERMITS FENCING CITY	300	300	300
32,145	50,697	36,000	3-10-0629	LA GRANDE INSPECTION SERV			
9,967	9,088	10,000	3-10-0630	CITY RESIDENTIAL PLUMBING	6,000	6,000	6,000
11,215	13,388	13,500	3-10-0631	CITY MECHANICAL PLAN REVIEW	12,000	12,000	12,000
96	269	150	3-10-0632	CITY MECHANICAL PLAN REVW	350	350	350
32,070	23,578	25,000	3-10-0633	CITY BUILDING PLAN REVIEW	14,500	14,500	14,500
4,799	3,739	5,500	3-10-0634	CITY BLDG LIFE AND SAFETY	3,000	3,000	3,000
44,378	46,155	42,000	3-10-0635	CITY STRUCTURAL	24,000	24,000	24,000
875	610	2,000	3-10-0636	CITY MANUFACTURED HOME	1,500	1,500	1,500
60	30	135	3-10-0638	CITY M.H. ADMINISTRATIVE	100	100	100
26,852	28,075	29,000	3-10-0639	CITY ELECTRICAL	21,000	21,000	21,000
1,074	628	500	3-10-0640	CITY ELECTRICAL PLAN REVW	500	500	500
1,756	2,489	3,000	3-10-0641	CITY COMMERCIAL PLUMBING	2,500	2,500	2,500
		500	3-10-0642	CITY COMM PLUMBING PLAN R	500	500	500
533	425	500	3-10-0643	CITY ELEC MASTER PERMITS	500	500	500
270	180	300	3-10-0660	COUNTY M.H. ADMIN FEE	300	300	300
6,865	6,993	8,000	3-10-0661	COUNTY RESIDENTIAL PLUMBNG	6,500	6,500	6,500
5,806	7,569	8,000	3-10-0662	COUNTY MECHANICAL	10,600	10,600	10,600
86	75	150	3-10-0663	CO MECHANICAL PLAN REVIEW	150	150	150
20,745	24,568	30,000	3-10-0664	COUNTY BLDG PLAN REVIEW	28,000	28,000	28,000
347	180	1,000	3-10-0665	COUNTY BLDG FIRE & SAFETY	2,500	2,500	2,500
36,148	42,191	48,000	3-10-0666	COUNTY STRUCTURAL	58,500	58,500	58,500
3,938	2,188	3,500	3-10-0667	CO MANUFACTURED HOMES	4,000	4,000	4,000
38,642	28,126	35,000	3-10-0669	COUNTY ELECTRICAL	37,000	37,000	37,000
218	460	1,000	3-10-0670	COUNTY COMMERCIAL PLUMBNG	4,000	4,000	4,000
2,953	333	1,500	3-10-0672	COUNTY ELEC PLAN REVIEW	1,800	1,800	1,800
	60	600	3-10-0673	COUNTY ELEC MASTER PERMIT	500	500	500
562	120	500	3-10-0680	INVESTIGATION FEE	500	500	500
22,782	22,936	32,320	3-10-0681	STATE SURCHARGE	28,896	28,896	28,896
2,941	1,118	600	3-10-1200	INTEREST	500	500	500
9	621	500	3-10-2207	MISC REV/DESIGN REV FEE	500	500	500
		74	3-10-5714	TRAN FR INSURANCE RESERVE			
558,465	510,592	479,065	T O T A L	DEPT 100 R E V E N U E S	392,996	392,996	392,996

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 240 hours a year.

Account	Account Name	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0220	DUES AND FEES	3,000	4,500	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	3,000	2,500	This line is for refunds to customers and enterprise zone rebates.
5-20-0240	STATE SURCHARGE	32,320	28,896	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 2013-14.

127-BUILDING INSPECTIONS
 110-BUILDING DEPT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

74,226	76,144	76,044	5-10-0104	BUILDING OFFICIAL	76,044	76,044	76,044
57,516	59,244	38,172	5-10-0106	BLDG INSPECTION SPECIALIS	6,000	6,000	6,000
34,553	36,204	23,284	5-10-0110	BLDG INSPECTION CLERK	23,280	23,280	23,511
744	316	500	5-10-0113	PUBLIC WORKS LABOR	500	500	500
12,759	13,105	10,708	5-10-0115	SOCIAL SECURITY	8,238	8,238	8,255
27,501	33,565	27,240	5-10-0116	PERS	17,079	17,079	17,088
3,070	1,634	1,800	5-10-0117	WORKERS' COMPENSATION INS	1,306	1,306	1,306
23,944	23,857	34,223	5-10-0118	HEALTH INSURANCE	23,839	23,839	23,839
-----	-----	13,182	5-10-0120	UNEMPLOYMENT	5,000	5,000	5,000
420	720	480	5-10-0122	EMPLOYEE BENEFITS	360	360	360
412-	1,926-	2,000	5-10-0123	COMPENSATED ABSENCE ACCRL	2,000	2,000	2,000
2,854	2,303	1,500	5-10-0124	COMPENSATION SELLS	1,500	1,500	1,500
-----	-----	-----	5-10-0127	PAYOUT AT TERMINATION	-----	-----	-----
237,175	245,166	229,133	TOTAL	PERSONNEL SERVICES	165,146	165,146	165,403

MATERIALS & SERVICES

1,468	832	1,200	5-20-0201	TELEPHONE	1,000	1,000	1,000
3,071	1,153	2,000	5-20-0203	TRAINING & TRAVEL	1,500	1,500	1,500
2,335	799	2,000	5-20-0205	EQUIPMENT MAINTENANCE	2,000	2,000	2,000
542	255	750	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	500	500	500
844	759	1,000	5-20-0212	COPY MACHINE SUPPLIES	1,600	1,600	1,600
1,000	1,000	1,000	5-20-0213	AUDIT	1,000	1,000	1,000
1,749	1,046	1,000	5-20-0215	OFFICE SUPPLIES	1,600	1,600	1,600
5,520	4,381	3,000	5-20-0220	DUES AND FEES	4,500	4,500	4,500
52,869	51,138	55,000	5-20-0221	ELECTRICAL INSP SERVICE	55,000	55,000	55,000
149	40	300	5-20-0223	CONTRACTED SERVICES	1,000	1,000	1,000
555	678	1,055	5-20-0228	INSURANCE	1,086	1,086	1,086
3,086	3,302	4,000	5-20-0231	GASOLINE & OIL	3,500	3,500	3,500
3,033	2,550	3,000	5-20-0235	REFUNDS	2,500	2,500	2,500
22,915	23,056	32,320	5-20-0240	STATE SURCHARGE	28,896	28,896	28,896
-----	702	3,200	5-20-0242	INFORMATION TECHNOLOGY	300	300	300
130	180	200	5-20-0244	POSTAGE	200	200	200
28,605	27,300	26,228	5-20-0270	ADMIN SERVICES INDIRECT	22,434	22,434	22,434
90	-----	500	5-20-0300	NON-CAPITAL EQUIPMENT	500	500	500
127,961	119,171	137,753	TOTAL	MATERIALS & SERVICES	129,116	129,116	129,116

CONTINGENCY

-----	-----	18,253	5-70-0501	CONTINGENCY	20,000	20,000	20,000
-----	-----	18,253	TOTAL	CONTINGENCY	20,000	20,000	20,000

UEFB

-----	-----	93,926	5-90-0701	UNAPPROPRIATED ENDING FB	78,734	78,734	78,477
-----	-----	93,926	TOTAL	UEFB	78,734	78,734	78,477

365,136 364,337 479,065 T O T A L DEPT 110 E X P E N S E S 392,996 392,996 392,996

558,465 510,592 479,065 T O T A L FUND 127 R E V E N U E S 392,996 392,996 392,996

BUDGET DOCUMENT

YEAR 2013-2014

127-BUILDING INSPECTIONS
110-BUILDING DEPT

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
237,175	245,166	229,133		TOTAL PERSONNEL SERVICES	165,146	165,146	165,403
127,961	119,171	137,753		TOTAL MATERIALS & SERVICES	129,116	129,116	129,116
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
		18,253		TOTAL TRANSFERS			
		93,926		TOTAL CONTINGENCY	20,000	20,000	20,000
				TOTAL UEFB	78,734	78,734	78,477
365,136	364,337	479,065		TOTAL FUND 127 EXPENSES	392,996	392,996	392,996

TREE CITY FUND

129-TREE CITY FUND
 100-REVENUE

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2,072	2,098	-----	3-01-0101	BEGINNING WORKING CAPITAL	800	800	800
-----	-----	2,000	3-10-0701	SIDEWALK VARIANCE FEES	-----	-----	-----
25	11	-----	3-10-1200	INTEREST	5	5	5
2,097	2,109	2,000	T O T A L DEPT 100 R E V E N U E S		805	805	805

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	2,000	805	These funds will be used to pay for planting street trees as designated.

129-TREE CITY FUND
 129-TREE CITY FUND
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

-----	755	2,000	5-20-0223	CONTRACTED SERVICES	805	805	805
-----	632	-----	5-20-0224	EQUIP MAINT/REPLACEMENT	-----	-----	-----
-----	-----	-----	5-20-0246	VENDOR MATERIAL	-----	-----	-----
	1,387	2,000		TOTAL MATERIALS & SERVICES	805	805	805
	1,387	2,000		TOTAL DEPT 129 EXPENSES	805	805	805
2,097	2,109	2,000		TOTAL FUND 129 REVENUES	805	805	805
	1,387	2,000		TOTAL PERSONNEL SERVICES			
				TOTAL MATERIALS & SERVICES	805	805	805
				TOTAL CAPITAL OUTLAY			
				TOTAL DEBT SERVICE			
				TOTAL TRANSFERS			
				TOTAL CONTINGENCY			
				TOTAL UEFB			
	1,387	2,000		TOTAL FUND 129 EXPENSES	805	805	805

**SIDEWALK
UTILITY FUND**

130-SIDEWALK UTILITY FUND
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2013-2014

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
66,295	56,169	81,800	3-01-0101	BEGINNING WORKING CAPITAL	87,000	87,000	87,000
-----	2,633	2,000	3-10-0701	SIDEWALK VARIANCE FEES	-----	-----	-----
889	453	350	3-10-1200	INTEREST	250	250	250
-----	-----	-----	3-10-3001	SIDEWALK UTILITY FEE	55,000	55,000	55,000
56,459	54,959	60,000	3-10-5712	TRANSFER FROM STREET FUND	-----	-----	-----
123,643	114,214	144,150	T O T A L	DEPT 100 R E V E N U E S	142,250	142,250	142,250

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

This fund was created as a result of Ordinance 3284 (this Ordinance sunsets June 30, 2013 and is in the process of being rewritten), 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	2012-13 Budget Amount	2013-14 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	24,577	24,830	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, 2013 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.

130-SIDEWALK UTILITY FUND
 130-SIDEWALK UTILITY GRANTS
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

4,843	1,956	5,250	5-10-0112	PUBLIC WORKS WAGES	5,250	5,250	5,250
346	141	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
669	403	-----	5-10-0116	PUBLIC EMPLOYEES RETIREMT	-----	-----	-----
115	41	-----	5-10-0117	WORKMEN'S COMPENSATION IN	-----	-----	-----
1,185	581	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
-----	-----	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
7,158	3,122	5,250		TOTAL PERSONNEL SERVICES	5,250	5,250	5,250

MATERIALS & SERVICES

480	2,405	4,500	5-20-0223	CONTRACTED SERVICES	4,500	4,500	4,500
16,962	17,530	24,577	5-20-0241	SIDEWALK GRANTS	24,830	24,830	24,830
-----	-----	-----	5-20-0242	INFORMATION TECHNOLOGY	-----	-----	-----
848	447	1,000	5-20-0246	VENDOR MATERIAL	1,000	1,000	1,000
2,062	849	3,500	5-20-0247	STORES MATERIAL	3,500	3,500	3,500
2,338	1,973	3,300	5-20-0270	ADMIN SERVICES INDIRECT	3,245	3,245	3,245
22,690	23,204	36,877		TOTAL MATERIALS & SERVICES	37,075	37,075	37,075

CONTINGENCY

-----	-----	85,748	5-70-0501	CONTINGENCY	55,070	55,070	55,070
		85,748		TOTAL CONTINGENCY	55,070	55,070	55,070

29,848	26,326	127,875	T O T A L DEPT 130 E X P E N S E S		97,395	97,395	97,395
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Sidewalk Utility Fund – Fund 130
 Sidewalk Utility Projects – Department 131

This fund was created as a result of Ordinance 3284 (this Ordinance sunsets June 30, 2013 and is in the process of being rewritten), 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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-60-0181	TRANSFER TO STREET FUND	-	44,855	This transfer to the Street Fund is discussed in the pavement management plans and will be used for required ADA work and sidewalks on E Street.

BUDGET DOCUMENT

YEAR 2013-2014

130-SIDEWALK UTILITY FUND
 131-SIDEWALK UTILITY PROJECTS
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

5,270 -----

1,500 5-10-0112 PUBLIC WORKS LABOR -----

5,270

1,500 TOTAL PERSONNEL SERVICES

MATERIALS & SERVICES

26,412 7,460

2,996 -----

13,500 5-20-0223 CONTRACTED SERVICES -----

2,948 604

5-20-0246 VENDOR MATERIAL -----

1,275 5-20-0270 ADMIN SERVICES INDIRECT -----

32,356 8,064

14,775 TOTAL MATERIALS & SERVICES

TRANSFERS

----- 5-60-0181 TRANSFER TO STREET FUND 44,855 44,855 44,855

TOTAL TRANSFERS 44,855 44,855 44,855

37,626 8,064 16,275 T O T A L DEPT 131 E X P E N S E S 44,855 44,855 44,855

123,643 114,214 144,150 T O T A L FUND 130 R E V E N U E S 142,250 142,250 142,250

12,428 3,122 6,750 TOTAL PERSONNEL SERVICES 5,250 5,250 5,250

55,046 31,268 51,652 TOTAL MATERIALS & SERVICES 37,075 37,075 37,075

TOTAL CAPITAL OUTLAY

TOTAL DEBT SERVICE

TOTAL TRANSFERS 44,855 44,855 44,855

85,748 TOTAL CONTINGENCY 55,070 55,070 55,070

TOTAL UEFB

67,474 34,390 144,150 T O T A L FUND 130 E X P E N S E S 142,250 142,250 142,250

**ANTHONY SILVERS
STREET TREE FUND**

BUDGET DOCUMENT

YEAR 2013-2014

131-SILVERS ST TREE TRUST FND
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----	-----	775,975	3-01-0101	BEGINNING WORKING CAPITAL	487,774	487,774	487,774
-----	774,111	2,730	3-10-0300	ANTHONY SILVERS BEQUEST	2,950	2,950	2,950
-----	1,737	5,275	3-10-1200	INTEREST	7,500	7,500	7,500
-----	-----	-----	3-10-5701	TRANS FR LID FUND 110	8,000	8,000	8,000
	775,848	783,980	T O T A L DEPT 100 R E V E N U E S		506,224	506,224	506,224

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.

BUDGET DOCUMENT

YEAR 2013-2014

131-SILVERS ST TREE TRUST FND
 903-STREET TREES
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

1,000	5-20-0223	CONTRACTED SERVICES	3,250	3,250	3,250
916	5-20-0246	VENDOR MATERIAL-TREES	3,250	3,250	3,250
1,916		TOTAL MATERIALS & SERVICES	6,500	6,500	6,500

UEFB

776,789	5-90-0701	UEFB-RESTRICTED	492,224	492,224	492,224
5,275	5-90-0702	UEFB-UNRESTRICTED (INT)	7,500	7,500	7,500
782,064		TOTAL UEFB	499,724	499,724	499,724

783,980	T O T A L	DEPT 903	E X P E N S E S	506,224	506,224	506,224
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775,848

783,980	T O T A L	FUND 131	R E V E N U E S	506,224	506,224	506,224
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1,916		TOTAL PERSONNEL SERVICES			
		TOTAL MATERIALS & SERVICES	6,500	6,500	6,500
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
782,064		TOTAL UEFB	499,724	499,724	499,724

783,980	T O T A L	FUND 131	E X P E N S E S	506,224	506,224	506,224
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**RECLAIMED
WATER USE FUND**

132-RECLAIMED WATER USE FUND
 100-REVENUE

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----	-----	86,822	3-01-0101	BEGINNING WORKING CAPITAL	142,000	142,000	142,000
-----	239	-----	3-10-1200	INTEREST INCOME	800	800	800
-----	109,639	105,100	3-10-3001	WASTEWATER SERVICE CHARGE	109,000	109,000	109,000
	109,878	191,922	T O T A L DEPT 100 R E V E N U E S		251,800	251,800	251,800

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.

BUDGET DOCUMENT

YEAR 2013-2014

132-RECLAIMED WATER USE FUND
 132-RECLAIMED WATER USE
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

-----	-----	10,000	5-20-0223	CONTRACTED SERVICES	10,000	10,000	10,000
-----	919	-----	5-20-0242	INFORMATION TECHNOLOGY	-----	-----	-----
-----	74	850	5-20-0270	ADMIN SERVICES INDIRECT	850	850	850
-----	5,482	5,255	5-20-0274	IN LIEU OF FRANCHISE FEE	5,450	5,450	5,450
	6,475	16,105		TOTAL MATERIALS & SERVICES	16,300	16,300	16,300

CAPITAL OUTLAY

-----	18,891	40,000	5-40-0355	LAND COMPATIBILITY STUDY	-----	-----	-----
-----	-----	-----	5-40-0356	LAND ACQUISITION/EASEMENTS	50,000	50,000	50,000
	18,891	40,000		TOTAL CAPITAL OUTLAY	50,000	50,000	50,000

CONTINGENCY

-----	-----	-----	5-70-0501	CONTINGENCY	10,000	10,000	10,000
				TOTAL CONTINGENCY	10,000	10,000	10,000

UEFB

-----	-----	135,817	5-90-0701	UEFB (UNAPPROPRIATED)	175,500	175,500	175,500
		135,817		TOTAL UEFB	175,500	175,500	175,500

	25,366	191,922	T O T A L DEPT 132 E X P E N S E S		251,800	251,800	251,800
	109,878	191,922	T O T A L FUND 132 R E V E N U E S		251,800	251,800	251,800
	6,475	16,105	TOTAL PERSONNEL SERVICES				
	18,891	40,000	TOTAL MATERIALS & SERVICES		16,300	16,300	16,300
			TOTAL CAPITAL OUTLAY		50,000	50,000	50,000
			TOTAL DEBT SERVICE				
			TOTAL TRANSFERS				
			TOTAL CONTINGENCY		10,000	10,000	10,000
		135,817	TOTAL UEFB		175,500	175,500	175,500
	25,366	191,922	T O T A L FUND 132 E X P E N S E S		251,800	251,800	251,800

**RESORT UTILITY
UNDERGROUND
FUND**

BUDGET DOCUMENT

YEAR 2013-2014

133-RESORT UTILITY UNDERGRND
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2010-2011	2011-2012	2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
			3-01-0101	BEGINNING WORKING CAPITAL			100,000
		150,000	3-10-5715	TRANSFER FRM STREET FUND	239,759	239,759	239,759
			3-10-5716	TRANSFER FROM CDBG (166)	10,000	10,000	10,000
			3-10-5717	TRANSFER FR LID FUND	6,000	6,000	6,000
		150,000	T O T A L DEPT 100 R E V E N U E S		255,759	255,759	355,759

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.

BUDGET DOCUMENT

YEAR 2013-2014

133-RESORT UTILITY UNDERGRND
 133-RESORT STREET UNDERGROUND
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

150,000	5-20-0223	CONTRACTED SERVICES	255,759	255,759	355,759
	5-20-0244	POSTAGE			
150,000		TOTAL MATERIALS & SERVICES	255,759	255,759	355,759
150,000		TOTAL DEPT 133 EXPENSES	255,759	255,759	355,759
150,000		TOTAL FUND 133 REVENUES	255,759	255,759	355,759
150,000		TOTAL PERSONNEL SERVICES			
		TOTAL MATERIALS & SERVICES	255,759	255,759	355,759
		TOTAL CAPITAL OUTLAY			
		TOTAL DEBT SERVICE			
		TOTAL TRANSFERS			
		TOTAL CONTINGENCY			
		TOTAL UEFB			
150,000		TOTAL FUND 133 EXPENSES	255,759	255,759	355,759

GRANT FUNDS

134-PLAYGROUND IMPROVEMENT
 100-REVENUE

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2010-2011	2011-2012	2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
-----	-----	-----	3-10-0300	GIFTS, GRANTS & DONATIONS	14,787	14,787	14,787
-----	-----	-----	3-10-4308	LGGP GRANT	84,110	84,110	84,110
-----	-----	-----	3-10-4309	LEO ADLER GRANT	25,000	25,000	25,000
-----	-----	-----	3-10-4310	KABOOM GRANT	15,000	15,000	15,000
-----	-----	-----	3-10-5702	TRANS FROM GENERAL FUND	25,000	25,000	25,000
T O T A L DEPT 100 R E V E N U E S					163,897	163,897	163,897

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

This fund will be used for the replacement of playground equipment at Geiser Pollman Park. The majority of the project will be funded by grants and fundraising along with a \$25,000 grant match from the City's General Fund.

134-PLAYGROUND IMPROVEMENT
 134-PLAYGROUND EQUIPMENT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

-----	5-10-0101	WAGES	2,000	2,000	2,000
		TOTAL PERSONNEL SERVICES	2,000	2,000	2,000

MATERIALS & SERVICES

-----	5-20-0223	CONTRACTED SERVICES	22,897	22,897	22,897
-----	5-20-0246	VENDOR MATERIAL	139,000	139,000	139,000
		TOTAL MATERIALS & SERVICES	161,897	161,897	161,897

T O T A L DEPT 134 E X P E N S E S 163,897 163,897 163,897

T O T A L FUND 134 R E V E N U E S 163,897 163,897 163,897

	TOTAL PERSONNEL SERVICES	2,000	2,000	2,000
	TOTAL MATERIALS & SERVICES	161,897	161,897	161,897
	TOTAL CAPITAL OUTLAY			
	TOTAL DEBT SERVICE			
	TOTAL TRANSFERS			
	TOTAL CONTINGENCY			
	TOTAL UEFB			

T O T A L FUND 134 E X P E N S E S 163,897 163,897 163,897

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

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --		ADOPTED					
2010-2011	2011-2012	2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
R E V E N U E S							
966	978	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
12	-----	-----	3-10-1200	INTEREST FROM INVESTMENT	-----	-----	-----
978	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.

160-S&F GRNT FUND- LAMP/PARKS
 602-LAMP OUT-OF-STREAM
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

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 T O T A L DEPT 602 E X P E N S E S

978 T O T A L FUND 160 R E V E N U E S

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

978

978 T O T A L FUND 160 E X P E N S E S

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

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2010-2011	2011-2012	ADOPTED 2012-2013	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
6,349-	10,932	30,925	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
7	-----	-----	3-10-0300	MATCHING FUNDS	-----	-----	-----
158,101	329,911	800,000	3-10-4002	FAA GRANT	-----	-----	-----
59,884	1,089,311	45,000	3-10-4313	CONNECT OR III GRANT	-----	-----	-----
7,500	7,500	8,500	3-10-5701	TRANS FROM GF FAA MATCH	7,500	7,500	7,500
219,143	1,437,654	884,425	T O T A L	DEPT 100 R E V E N U E S	7,500	7,500	7,500

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.

No projects are planned for 2013-14. The City will transfer funds from the General Fund to pay for future FAA grant matches.

165-S&F GRNT FUND - 9-1-1
100-REVENUE
-- HISTORICAL DATA --
2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

50,000 3-10-0200 #911 PHONE TAX PRORATION

50,000 T O T A L DEPT 100 R E V E N U E S

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

Resolution 3594 designated Baker County Consolidated Dispatch as the primary public safety answering point. The state sends payments directly to Baker County. When SB 1559 became law on January 1, 2013 the budgeting requirements changed and the City is no longer required to budget for payments being made directly to 911 jurisdictions.

165-S&F GRNT FUND - 9-1-1
 651-911 DISPATCH
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

50,000 5-20-0249 BAKER COUNTY 911

50,000 TOTAL MATERIALS & SERVICES

50,000 T O T A L DEPT 651 E X P E N S E S

50,000 T O T A L FUND 165 R E V E N U E S

50,000 TOTAL PERSONNEL SERVICES
 TOTAL MATERIALS & SERVICES
 TOTAL CAPITAL OUTLAY
 TOTAL DEBT SERVICE
 TOTAL TRANSFERS
 TOTAL CONTINGENCY
 TOTAL UEFB

50,000 T O T A L FUND 165 E X P E N S E S

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

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
30,706	16,252	2,285	3-01-0101	BEGINNING WORKING CAPITAL	17,426	17,426	17,426
-----	3,510	3,600	3-10-0300	PROJECT INCOME HUD REPAYM	3,600	3,600	3,600
234	17	10	3-10-1200	INTEREST FROM INVESTMENT	50	50	50
30,940	19,779	5,895	T O T A L DEPT 100 R E V E N U E S		21,076	21,076	21,076

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0241	BIG DEAL GRANTS	5,895	5,000	The Design Review Committee provides small grants to downtown businesses.

166-S&F GRNT FUND - CDBG
 661-COMMUNITY DEV PROJECTS
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES								
4,688	3,738	5,895	5-20-0241	BIG DEAL GRANTS	5,000	5,000	5,000	
4,688	3,738	5,895		TOTAL MATERIALS & SERVICES	5,000	5,000	5,000	
TRANSFERS								
10,000	13,250		5-60-0607	TRANS TO LAMP 174				
			5-60-0608	TRANS TO IND RAIL 172				
			5-60-0610	TRANS TO RESORT UTILITY	10,000	10,000	10,000	
10,000	13,250			TOTAL TRANSFERS	10,000	10,000	10,000	
UEFB			5-90-0701	UNAPPROPRIATED ENDING FD	6,076	6,076	6,076	
				TOTAL UEFB	6,076	6,076	6,076	
14,688	16,988	5,895		TOTAL DEPT 661 EXPENSES	21,076	21,076	21,076	
30,940	19,779	5,895		TOTAL FUND 166 REVENUES	21,076	21,076	21,076	
4,688	3,738	5,895		TOTAL PERSONNEL SERVICES	5,000	5,000	5,000	
				TOTAL MATERIALS & SERVICES				
				TOTAL CAPITAL OUTLAY				
				TOTAL DEBT SERVICE				
10,000	13,250			TOTAL TRANSFERS	10,000	10,000	10,000	
				TOTAL CONTINGENCY				
				TOTAL UEFB	6,076	6,076	6,076	
14,688	16,988	5,895		TOTAL FUND 166 EXPENSES	21,076	21,076	21,076	

171-SKATEBOARD PARK PROJECT
 100-REVENUE

BUDGET DOCUMENT

YEAR 2013-2014

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
24,674	13,429	3,800	3-01-0101	BEGINNING WORKING CAPITAL	4,135	4,135	4,135
219	72	20	3-10-1200	INTEREST	15	15	15
24,893	13,501	3,820	T O T A L DEPT 100 R E V E N U E S		4,150	4,150	4,150

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	3,820	4,150	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.

171-SKATEBOARD PARK PROJECT
 695-SKATEBOARD PARK
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

11,439 9,385
 26 -----

3,820 -----

5-20-0223 CONTRACTED SERVICES
 5-20-0246 VENDOR MATERIAL

4,150 -----

4,150 -----

4,150 -----

11,465 9,385

3,820

TOTAL MATERIALS & SERVICES

4,150

4,150

4,150

11,465 9,385

3,820

TOTAL DEPT 695 EXPENSES

4,150

4,150

4,150

24,893 13,501

3,820

TOTAL FUND 171 REVENUES

4,150

4,150

4,150

11,465 9,385

3,820

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

4,150

4,150

4,150

11,465 9,385

3,820

TOTAL FUND 171 EXPENSES

4,150

4,150

4,150

BUDGET DOCUMENT

YEAR 2013-2014

172-INDUSTRIAL PARK RAIL SPUR
100-REVENUE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

2,522	502	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
15,000	-----	-----	3-10-5701	TRANSFER FR GENERAL FUND	-----	-----	-----
10,000	-----	-----	3-10-5702	TRANS FROM CDBG 166	-----	-----	-----
27,522	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.

172-INDUSTRIAL PARK RAIL SPUR
 172-INDUSTRIAL PARK RAIL SPUR
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

27,021

5-20-0223 CONTRACTED SERVICES

27,021

TOTAL MATERIALS & SERVICES

TRANSFERS

502

5-60-0607 TRANSFER TO LAMP 174

502

TOTAL TRANSFERS

27,021

502

T O T A L DEPT 172 E X P E N S E S

27,522

502

T O T A L FUND 172 R E V E N U E S

27,021

502

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

27,021

502

T O T A L FUND 172 E X P E N S E S

173-JTA STREET PROJECTS
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2013-2014

-- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----	34,414-	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
-----	144,660	2,232,409	3-10-4307	HIGHWAY TAX REVENUE	2,000,000	2,000,000	2,200,000
	110,246	2,232,409	T O T A L	DEPT 100 R E V E N U E S	2,000,000	2,000,000	2,200,000

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.

BUDGET DOCUMENT

YEAR 2013-2014

173-JTA STREET PROJECTS
 173-RESORT STREET PROJECT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

12,429	33,573	75,000	5-10-0101	PUBLIC WORK WAGES	10,000	10,000	10,000
859	2,377	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
1,589	5,660	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
160	600	-----	5-10-0117	WORKMEN'S COMPENSATION	-----	-----	-----
3,646	9,462	-----	5-10-0118	HEALTH INSURANCE	-----	-----	-----
8	45	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
18,691	51,717	75,000		TOTAL PERSONNEL SERVICES	10,000	10,000	10,000

MATERIALS & SERVICES

4,916	19,314	1,500,000	5-20-0223	CONTRACTED SERVICES	1,832,386	1,832,386	2,032,386
8,102	22,425	32,520	5-20-0224	EQUIP MAINT/REPLACE	4,336	4,336	4,336
10	6	-----	5-20-0238	OPERATING SUPPLIES	-----	-----	-----
-----	27,569	150,000	5-20-0246	VENDOR MATERIAL	-----	-----	-----
-----	2,374	-----	5-20-0247	STORES MATERIAL	-----	-----	-----
2,696	9,996	149,389	5-20-0270	ADMIN SERVICES INDIRECT	153,278	153,278	153,278
15,724	81,684	1,831,909		TOTAL MATERIALS & SERVICES	1,990,000	1,990,000	2,190,000
34,415	133,401	1,906,909		T O T A L D E P T 1 7 3 E X P E N S E S	2,000,000	2,000,000	2,200,000

State and Federal Grant – Fund 173
Best Frontage Project – Department 175

This department was created to track the initial design, engineering and construction of Best Frontage Road improvement project which is funded through a transportation bill in 2009. The City will no longer be administering this project and therefore is no longer required to include it in the budget.

173-JTA STREET PROJECTS
 175-BEST FRONTAGE ROAD
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

MATERIALS & SERVICES

300,000

5-20-0223

CONTRACTED SERVICES

25,500

5-20-0270

ADMIN SERVICES INDIRECT

325,500

TOTAL MATERIALS & SERVICES

325,500

TOTAL DEPT 175 EXPENSES

110,246

2,232,409

TOTAL FUND 173 REVENUES

2,000,000

2,000,000

2,200,000

18,691

51,717

75,000

TOTAL PERSONNEL SERVICES

10,000

10,000

10,000

15,724

81,684

2,157,409

TOTAL MATERIALS & SERVICES

1,990,000

1,990,000

2,190,000

TOTAL CAPITAL OUTLAY

TOTAL DEBT SERVICE

TOTAL TRANSFERS

TOTAL CONTINGENCY

TOTAL UEFB

34,415

133,401

2,232,409

TOTAL FUND 173 EXPENSES

2,000,000

2,000,000

2,200,000

BUDGET DOCUMENT

174-LAMP III PATHWAY/PARK
100-REVENUE

YEAR 2013-2014

-- HISTORICAL DATA --		ADOPTED	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2010-2011	2011-2012	2012-2013					
R E V E N U E S							
105,865	236,742-	12,000	3-01-0101	BWC	1,515	1,515	1,515
25,000	103,742	10,000	3-10-0300	GIFTS, GRANTS & DONATIONS	-----	-----	-----
-----	-----	-----	3-10-1200	INTEREST INCOME	-----	-----	-----
3,453	-----	-----	3-10-3700	REFUNDS	-----	-----	-----
-----	142,991	-----	3-10-4308	LGGP GRANT	-----	-----	-----
45,000	-----	-----	3-10-4309	ADLER GRANT	-----	-----	-----
-----	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	-----	-----	-----
179,318	24,721	22,000	T O T A L DEPT 100 R E V E N U E S		1,515	1,515	1,515

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	2012-13 Budget Amount	2013-14 Budget Amount	Explanation of Budget and Explanation of Changes from Previous Year
5-20-0223	CONTRACTED SERVICES	14,500	1,515	The amount budgeted will pay for improvements to Central Park.

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.

Bandstand – Department 712 –

The community has donated funds to construct a bandstand at Geiser Pollman Park. These funds were transferred to the Baker Chapter of the Soroptimist International.

ODOT Bicycle Grant – Department 713 –

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

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.

Baker Loves Bikes – Department 719

This department was used to pass through Leo Adler Grants for the Elkhorn Classic Race. Baker Loves Bikes now receives these grants directly.

Drug Task Force – Department 721

The City is 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.

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.

175-SMALL MISC GRANTS
 705-DRUG RECOGNITION
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----	260	1,000	3-10-4307	DRUG RECOGNITION REIMB	1,000	1,000	1,000
	260	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	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	1,000	TOTAL	PERSONNEL SERVICES	1,000	1,000	1,000
	261	1,000	T O T A L	DEPT 705 E X P E N S E S	1,000	1,000	1,000

175-SMALL MISC GRANTS
 706-ICE CREAM PROGRAM
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

882	846	785	3-01-0101	BEGINNING WORKING CAPITAL	768	768	768
882	846	785	T O T A L	DEPT 706 R E V E N U E S	768	768	768

E X P E N S E S

MATERIALS & SERVICES							
36	61	785	5-20-0245	ICE CREAM CONES	768	768	768
36	61	785	T O T A L	MATERIALS & SERVICES	768	768	768
36	61	785	T O T A L	DEPT 706 E X P E N S E S	768	768	768

BUDGET DOCUMENT

YEAR 2013-2014

175-SMALL MISC GRANTS
707-DARE DONATIONS

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

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

BUDGET DOCUMENT

YEAR 2013-2014

175-SMALL MISC GRANTS

708-DRUG DOG GRANTS

-- HISTORICAL DATA --

2010-2011

2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

36,593	31,575	30,000	3-01-0101	BEGINNING WORKING CAPITAL	24,700	24,700	24,700
320	184	100	3-10-1200	INTEREST	100	100	100
670	8,200	3,000	3-10-4311	DRUG DOG GRANTS/DONATIONS	-----	-----	-----
1,338	-----	-----	3-10-4362	GOLF TOURNAMENT	-----	-----	-----
38,921	39,959	33,100	T O T A L DEPT 708 R E V E N U E S		24,800	24,800	24,800

E X P E N S E S

PERSONNEL SERVICES

3,588	3,734	6,000	5-10-0101	WAGES	6,000	6,000	6,000
272	283	-----	5-10-0115	P/R SOCIAL SECURITY	-----	-----	-----
630	823	-----	5-10-0116	P/R PERS	-----	-----	-----
70	78	-----	5-10-0117	P/R WORKERS COMPENSATION	-----	-----	-----
357	353	-----	5-10-0118	P/R HEALTH INSURANCE	-----	-----	-----
4,917	5,271	6,000	T O T A L PERSONNEL SERVICES		6,000	6,000	6,000

MATERIALS & SERVICES

936	1,417	1,000	5-20-0203	TRAVEL & TRAINING	1,000	1,000	1,000
-----	20	-----	5-20-0220	DUES, FEES & MEMBERSHIPS	-----	-----	-----
1,485	886	26,100	5-20-0245	GENERAL SUPPLIES	17,800	17,800	17,800
6	-----	-----	5-20-0272	GOLF TOURNAMENT EXPENSES	-----	-----	-----
2,427	2,323	27,100	T O T A L MATERIALS & SERVICES		18,800	18,800	18,800
7,344	7,594	33,100	T O T A L DEPT 708 E X P E N S E S		24,800	24,800	24,800

BUDGET DOCUMENT

YEAR 2013-2014

175-SMALL MISC GRANTS
 710-BULLET PROOF VEST GRANT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

12,548 ----- 3,403 3-10-4318 BULLET PROOF VEST GRANT ----- ----- -----

12,548 ----- 3,403 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

12,548 ----- 3,403 5-20-0245 GENERAL SUPPLIES ----- ----- -----

12,548 ----- 3,403 T O T A L MATERIALS & SERVICES

12,548 ----- 3,403 T O T A L DEPT 710 E X P E N S E S

BUDGET DOCUMENT

YEAR 2013-2014

175-SMALL MISC GRANTS

711-DOG STATIONS

-- HISTORICAL DATA --
 2010-2011 2011-2012

ADOPTED
 2012-2013

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

BUDGET DOCUMENT

YEAR 2013-2014

175-SMALL MISC GRANTS
713-BIKE PED GRANTS

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

				R E V E N U E S			
437	-----	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
437				T O T A L DEPT 713 R E V E N U E S			
				E X P E N S E S			
MATERIALS & SERVICES							
428	-----	-----	5-20-0245	MATERIALS AND SUPPLIES	-----	-----	-----
428				TOTAL MATERIALS & SERVICES			
428				T O T A L DEPT 713 E X P E N S E S			

175-SMALL MISC GRANTS
 714-CIS WELLNESS GRANT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

283	938	850	3-01-0101	BEGINNING WORKING CAPITAL	800	800	800
690	-----	-----	3-10-4312	CIS WELLNESS GRANT	1,000	1,000	1,000
973	938	850	T O T A L DEPT 714 R E V E N U E S		1,800	1,800	1,800

E X P E N S E S

MATERIALS & SERVICES							
45	79	850	5-20-0245	MATERIALS AND SUPPLIES	1,800	1,800	1,800
45	79	850	TOTAL MATERIALS & SERVICES		1,800	1,800	1,800
45	79	850	T O T A L DEPT 714 E X P E N S E S		1,800	1,800	1,800

175-SMALL MISC GRANTS
 718-ODOT CAR SEAT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

232	1,021	1,640	3-01-0101	BEGINNING WORKING CAPITAL	1,442	1,442	1,442
1,279	1,593	1,500	3-10-4303	ODOT GRANT	1,235	1,235	1,235
815	730	500	3-10-4320	CAR SEAT SALES	500	500	500
2,326	3,344	3,640	T O T A L DEPT 718 R E V E N U E S		3,177	3,177	3,177

E X P E N S E S

MATERIALS & SERVICES							
	320	-----	5-20-0203	TRAVEL & TRAINING	-----	-----	-----
1,305	1,273	3,640	5-20-0245	OPERATING SUPPLIES	3,177	3,177	3,177
1,305	1,593	3,640	TOTAL MATERIALS & SERVICES		3,177	3,177	3,177
1,305	1,593	3,640	T O T A L DEPT 718 E X P E N S E S		3,177	3,177	3,177

175-SMALL MISC GRANTS
 719-BAKER LOVES BIKES
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

7,000 ----- ----- 3-10-4106 GRANTS/DONATIONS ----- ----- -----

7,000 T O T A L DEPT 719 R E V E N U E S

E X P E N S E S

MATERIALS & SERVICES
 7,000 ----- ----- 5-20-0223 CONTRACTED SERVICES ----- ----- -----

7,000 T O T A L MATERIALS & SERVICES

7,000 T O T A L DEPT 719 E X P E N S E S

BUDGET DOCUMENT

YEAR 2013-2014

175-SMALL MISC GRANTS
721-DRUG TASK FORCE

-- HISTORICAL DATA --
2010-2011 2011-2012

ADOPTED
2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----	1,262-	-----	3-01-0101	BEGINNING WORKING CAPITAL	-----	-----	-----
-----	1,494	5,000	3-10-4106	GRANTS/DONATIONS	2,500	2,500	2,500
	232	5,000	T O T A L DEPT 721 R E V E N U E S		2,500	2,500	2,500

E X P E N S E S

PERSONNEL SERVICES

982	175	5,000	5-10-0114	OVERTIME	2,500	2,500	2,500
75	13	-----	5-10-0115	SOCIAL SECURITY	-----	-----	-----
176	39	-----	5-10-0116	PUBLIC EMPLOYEES RETIREME	-----	-----	-----
29	5	-----	5-10-0117	WORKMEN'S COMPENSATION	-----	-----	-----
1,262	232	5,000	T O T A L PERSONNEL SERVICES		2,500	2,500	2,500

MATERIALS & SERVICES

-----	-----	-----	5-20-0203	TRAVEL & TRAINING	-----	-----	-----
			T O T A L MATERIALS & SERVICES				
1,262	232	5,000	T O T A L DEPT 721 E X P E N S E S		2,500	2,500	2,500

175-SMALL MISC GRANTS
 722-GEISER PARK TREES & IMPRV
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----	297	322	3-01-0101	BEGINNING WORKING CAPITAL	529	529	529
-----	-----	2,000	3-10-4304	DONATIONS - PARK TABLES	-----	-----	-----
262	-----	100	3-10-4316	DONATIONS	100	100	100
103	112	100	3-10-4367	CANDY MACHINE SALES	200	200	200
365	409	2,522	T O T A L DEPT 722 R E V E N U E S		829	829	829

E X P E N S E S

MATERIALS & SERVICES

-----	-----	422	5-20-0223	CONTRACTED SERVICES	729	729	729
68	36	100	5-20-0245	GENERAL SUPPLIES	100	100	100
-----	-----	2,000	5-20-0246	VENDOR MATERIAL	-----	-----	-----
68	36	2,522	T O T A L MATERIALS & SERVICES		829	829	829
68	36	2,522	T O T A L DEPT 722 E X P E N S E S		829	829	829

175-SMALL MISC GRANTS
 723-TREE REMOVAL & REPLACEMNT
 --- HISTORICAL DATA ---
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

-----	1,070	1,000	3-01-0101	BEGINNING WORKING CAPITAL	1,900	1,900	1,900
1,600	3,400	2,000	3-10-4322	OTEC TREE REPLACEMENT PRG	1,000	1,000	1,000
1,600	4,470	3,000	T O T A L DEPT 723 R E V E N U E S		2,900	2,900	2,900

E X P E N S E S

MATERIALS & SERVICES

-----	-----	-----	5-20-0223	CONTRACTED SERVICES	200	200	200
530	1,706	3,000	5-20-0245	TREE VOUCHERS	2,100	2,100	2,100
-----	-----	-----	5-20-0246	VENDOR MATERIAL	600	600	600
530	1,706	3,000	T O T A L MATERIALS & SERVICES		2,900	2,900	2,900
530	1,706	3,000	T O T A L DEPT 723 E X P E N S E S		2,900	2,900	2,900

175-SMALL MISC GRANTS
 724-RESORT ST UNDERGRD UTIL
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

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	5-20-0223	CONTRACTED SERVICES	-----	-----	-----
-----	-----	-----	5-20-0235	GRANT REFUND	-----	-----	-----
		21,000	T O T A L MATERIALS & SERVICES				
		21,000	T O T A L DEPT 724 E X P E N S E S				

175-SMALL MISC GRANTS
 725-CARNEGIE STEPS
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT

YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

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

14,500 5-20-0220 DUES AND FEES

14,500 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

175-SMALL MISC GRANTS
 726-TACTICAL EQUIPMENT
 -- HISTORICAL DATA --
 2010-2011 2011-2012

BUDGET DOCUMENT
 YEAR 2013-2014

ADOPTED
 2012-2013

ACCT

DESCRIPTION

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APPROVED

ADOPTED

R E V E N U E S

3-10-2207 MISCELLANEOUS REVENUE

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

5-20-0245 GENERAL SUPPLIES/EQUIP

TOTAL MATERIALS & SERVICES

T O T A L DEPT 726 E X P E N S E S

88,583

71,529

89,310

T O T A L FUND 175 R E V E N U E S

38,284

38,284

38,284

6,179
 47,918

5,764
 5,869

12,000
 77,310

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

9,500
 28,784

9,500
 28,784

9,500
 28,784

54,097

11,633

89,310

T O T A L FUND 175 E X P E N S E S

38,284

38,284

38,284

15,934,629

18,610,871

20,876,138

GRAND TOTAL REVENUES

20,938,617

20,910,114

21,210,114

5,315,535
 4,415,227
 254,582
 8,340
 207,191

5,501,440
 5,144,163
 414,993
 8,340
 241,828

5,995,732
 7,804,060
 829,500
 8,340
 359,113
 827,743
 5,051,650

GR TOTAL PERSONNEL SERVICES
 GR TOTAL MATERIALS & SERVICES
 GR TOTAL CAPITAL OUTLAY
 GR TOTAL DEBT SERVICE
 GR TOTAL TRANSFERS
 GR TOTAL CONTINGENCY
 GR TOTAL UEFB

6,122,816
 7,199,129
 1,108,850
 61,256
 507,551
 864,706
 5,074,309

6,122,816
 7,199,129
 1,108,850
 61,256
 479,048
 813,706
 5,125,309

6,125,983
 7,479,129
 1,108,850
 61,256
 479,048
 813,706
 5,142,142

10,200,875

11,310,764

20,876,138

GRAND TOTAL EXPENSES

20,938,617

20,910,114

21,210,114