



BUDGET

Fiscal Year

2014-2015

CITY OF PHOENIX
2014/2015 CITY OFFICIALS

ELECTED OFFICIALS:

MAYOR..... Jeff Bellah
COUNCIL MEMBERS..... Bruce Sophie
..... Karen Jones
..... Terry Helfrich
..... Carolyn Bartell
..... Stan Bartell
..... Chris Luz

APPOINTED OFFICIALS:

CITY MANAGER/RECORDER..... Steven Dahl
DEPUTY CITY RECORDER..... Janette Boothe
FINANCE DIRECTOR..... Steven Weber
PLANNING DIRECTOR..... Vacant
POLICE CHIEF..... Derek Bowker
PUBLIC WORKS SUPERINTENDENT..... Kevin Caldwell
CITY ATTORNEY..... J. Ryan Kirchoff
MUNICIPAL COURT JUDGE..... James Wickre

**CITY OF PHOENIX
BUDGET COMMITTEE
2014/15**

Steve Dahl, Budget Officer		112 W. 2 nd Street SDahl@phoenixoregon.gov	541-535-1955
Jeff Bellah, Mayor	(12/14)	703 1 st Street Jbellah@phoenixoregon.gov	541-944-3643
Terry Helfrich	(12/16)	700 Amerman Terry@phoenixoregon.gov	541-535-6867
Karen Jones	(12/14)	220 Phoenix Hills Dr. Karen@phoenixoregon.gov	541-535-1960 541-261-8200
Bruce Sophie	(12/14)	215 Phoenix Hills Dr. Bruce@phoenixoregon.gov	541-535-1216 541-941-9428
Carolyn Bartell	(12/16)	PO Box 519 Carolyn@phoenixoregon.gov	541- 261-1544 541- 535-3361
Stan Bartell	(12/16)	PO Box 519 Stan@phoenixoregon.gov	541- 261-6575 541- 535-3361
Chris Luz	(12/16)	121 Samuel Lane chris@phoenixoregon.gov	541-261-3139 (h) 800-553-2312 ext 220
Robert Mumby	(12/14)	300 Meadow View Drive rdmumby@charter.net	541-535-2934
Carol Engle	(12/14)	301 Meadow View Drive carolengle@charter.net	541-512-8852
Matt Schmidt	(12/14)	188 S. Church St. Apt. B matthewschmidt2@me.com	541-774-8074
Sandra Wine	(12/14)	109 Abbey St. sandrajwine@gmail.com	541-512-1349
Dorothy Cotton	(12/15)	PO Box 13 dorothy@mind.net	541-535-3132
Peg Stewart	(12/15)	817 Amerman Dr pegsmanta@yahoo.com	541-789-5414

**CITY OF PHOENIX
2014-2015
BUDGET CALENDAR**

- | | | |
|-----|--|-------------------|
| 1. | Appoint Budget Officer | Feb. 3, 2014 |
| 2. | Prepare proposed budget | Feb. 3 - April 19 |
| 3. | Print 1 st notice of budget committee meeting | April 7, 2014 |
| 4. | Publish 2 nd notice of budget committee meeting on City's website at least 10 days before the meeting | April 11, 2014 |
| 5. | First Budget Committee Meeting | April 22, 2014 |
| 6. | Second Budget Committee Meeting | April 29, 2014 |
| 7. | Third Budget Committee Meeting | May 6, 2014 |
| 8. | Final Budget Committee Meeting & Recommendation | May 13, 2014 |
| 9. | Hold Budget hearing (governing body)
(publish not less than 5 days or more than 30 days before the hearing) | June 2, 2014 |
| 10. | Enact resolutions to:
Adopt budget
Make appropriations
Impose and categorize taxes | June 16, 2014 |
| 11. | Submit tax certification documents to the Assessor by July 15th | |

BUDGET MESSAGE

Fiscal Year 2014-2015

TO: Honorable Budget Committee Members

FROM: Steve Dahl, City Manager/Recorder

It is my pleasure to present the proposed fiscal year 2014-2015 budget which has been prepared pursuant to Oregon Budget Law and through a cooperative effort by city staff.

Throughout the state of Oregon, “doing more with less” is a comment that still seems to sum up most cities in 2014. With the economic recovery underway, cities are feeling more optimistic than in recent years, but significant challenges still remain. We are pleased to report that the City of Phoenix has maintained its service levels; added by an increase in property values bringing in a larger than anticipated property tax levy. Although the City is in a better financial position than a year ago, budgets remain very much constrained, but we are confident the conservative approach in the financial policies and planning of the City will lead to continued fiscal stability.

While preparing the 2014/15 budget, there are many issues that could have a significant impact on future budget proposals. Although the Oregon Legislature have passed bills dealing with the Public Employees Retirement System (PERS), there is talk of more needing to be done. The Legislature continues to look at reforming the State’s property tax system. There are also issues on the national level that could affect the City. Employee benefit costs will likely be impacted once changes mandated by the Affordable Care Act (ACA) go into effect. Although planned implementation was set for 2014, it has been delayed until 2016. Despite these uncertainties, the City was able to make great financial strides during the 2013/14 fiscal year. The City Hall loan with USDA was paid off as well as successfully negotiating a 3-year successor collective bargaining agreement for the Public Works and Police bargaining units; which included cost of living adjustments (COLAs) in each year. These are among the accomplishments we can be proud of and recognize as byproducts of sound financial management and good policy-making efforts.

For the most part, when comparing the 2014/15 budget to the 2013/14 budget I would consider it moderately transitional. Although service levels are being maintained, staff

is continually reexamining management philosophies and organizational structure in an effort to maximize efficiencies and enhance programs, services and operations.

Staff's goal in preparing this year's budget was to safeguard primary services that are offered by the City as much as possible. Staff, itself, is not indifferent to the economic impacts of the current down economy still being experienced by citizens of Phoenix. However, even during periods of financial struggle, mounting pressure to address operational and capital infrastructure issues continue to accumulate; especially as costs continue to consistently outpace revenue. One benefit of the recent economic conditions is that staff has continued to search for new service alternatives that promote efficiency.

The 2014/15 proposed budget is fiscally conservative and consistent with the values and goals embraced by the Phoenix City Council. We look forward to working with the Council and Budget Committee to produce a successful 2014/15 City of Phoenix budget.

FISCAL YEAR 2014/15 BUDGET HIGHLIGHTS

The 2014/15 budget highlights largely involve changes in the personal services category. This budget includes an increase of 1.375 FTEs in the Police Department as well as the 2% cost of living adjustment (COLA) negotiated as part of the 3-year agreement with bargaining units. The other highlight of this budget is the Capital Reserve Fund, adopted by resolution at the April 7th, 2014 Council meeting. The purpose of the fund is to accumulate money from year to year for infrastructure and/or equipment replacement. The resources and expenditures that make up the activity of the fund for the 2014/15 budget are a reflection of the capital improvement project plan that was approved by the City Council in January 2014.

REVENUE PROJECTIONS

Property Taxes

Phoenix's permanent tax rate is \$3.6463 per 1000 of assessed value. No action of the local government can increase the permanent tax rate. The assessed value of Phoenix is \$260,500,653 and can be increased each fiscal year by 3 percent. Based on information received from the County Assessor's office, the property tax levy for the new year is

projected to be; \$961,790. The estimated tax dollars to be received is **\$928,590**. This is similar to receipts for the 2013/14 fiscal year and continues with a higher collection rate of current year taxes the City has experienced in recent years.

Franchise Fees

Franchise fees collected by the general fund will likely remain flat during the next budget cycle. Total franchise fees projected for the 2014/15 fiscal cycle are \$269,200. We recently received word that the Association of Special Districts in Oregon will appeal the Rogue Valley Sewer Service franchise fee that the City is looking to enact to the Oregon Supreme Court.

State Revenues

Revenues received from the State are based on per capita distributions from several State collected taxes. For this budget cycle, the State is using a population figure of 4,570 for Phoenix. There are projected increases for the liquor and gas tax revenue line items while the cigarette tax shows a slight decrease. Total State revenues projected for the 2014/15 fiscal cycle are \$386,750.

Water Fund

In September 2013, the Water Commission issued a report based on their study of the current water rates and the water rate study conducted by Rural Community Assistance Corporation (RCAC). The Water Commission's report suggested modest rate changes to tiered rates; which included the addition of a 3rd tier for consumption over 50,000 gallons. The rate change went into effect on the January 2014 water bills. This change in rate structure plus the annual rate adjustment has led to a projected revenue increase of 2.5% to \$1,234,410 for 2014/15.

EXPENDITURES

General Costs

During the 2013/14 budget process, staff kept the general costs of the City the same cost levels, to the extent practical, that were part of the cost reduction efforts of the 2012/13 budget. With the exception of personnel costs and a few other cost areas, the 2014/15

budget continues the concerted effort of maintaining expenditure activity in line with the previous budgets.

As mentioned earlier, the most significant increase to expenditures is to the personal services category; taking into account the increase in FTEs in the Police Department as well as the cost of living adjustment included in the collective bargaining agreement. Although health insurance rates have held flat for the past three years, we have taken a conservative stance and included a slight increase.

The current fiscal year has presented both prosperity from the rebound of the housing market as reflected in the 2013/14 property tax levy and continued challenges to maintain service levels as certain costs continue to rise. The City Council and staff have been conservative and conscientious in maintaining fiscal stability and creating a framework for making strategic decisions about funding priorities. In light of that, this budget reflects our city organizations high standards of integrity, teamwork, and service excellence.

Conclusion

In conclusion, budget preparation for the City of Phoenix begins some four months prior to the final budget adoption. This task requires a talented staff and is both complex and time consuming. I would like to acknowledge the time and effort of all staff members and department heads that give this task their complete attention above their everyday workloads. Finally, on behalf of the staff and community, I would like to thank the members of the budget committee and city council for their time and dedication to complete this important public process.



Steve Dahl, City Manager/Recorder



Steve Weber, Finance Director

GENERAL HISTORY

Phoenix, Oregon is located three miles south of Medford, a commercial and shopping center; eight miles north of Ashland, a cultural and academic center; and only 24 miles north of the California border, in the mild climate of Southern Oregon. Just close enough to surrounding destinations to be convenient, yet still secluded enough to maintain the best of rural Oregon.

The town of Phoenix, Oregon was one of the earliest pioneer settlements in Southern Oregon. Many vestiges of its rich past are still visible today.

The impressive Colver House was located on Highway 99 at the south end of town before it burned down in 2008. The Colver House was built in 1855 by one of the first settlers, Samuel Colver. Colver came west from Ohio in 1850, taking up a donation land claim of 640 acres on a site where Phoenix now stands. The town site of Phoenix was laid out on property he donated to the city in 1854.

Back in the 1850's Phoenix was the hub of the Rogue Valley. The Rogue River and Modoc Indian Wars, the Northwest gold rush, and the onset of the Civil War all played a part in the growth of this frontier town.

With the completion of the Oregon & California Railroad through Phoenix in 1887, travel and trade changed in the region forever. For the first time, agricultural products could reach markets across the country and world. Fruit orchards, particularly pears, grew to become one of the leading industries in Phoenix.

Today, the past and present can be found side by side in Phoenix. Quaint stores and historic homes dot the downtown area, while just outside of the city lie orchards, small farms and rolling hills covered with pines and hardwoods.

MAYORS OF PHOENIX

Walter Moore.....	1909-1910
Augustus Moore.....	1911
Andrew H. Fisher.....	1912-1913
Fred Furry.....	1914
E. G. Coleman.....	1915-1920
Dr. T. J. Malmgren.....	1921-1922
E. G. Coleman.....	1923-1928
W. D. Barnes.....	1929-1936
W. D. Steadman.....	1937-1940
James F. Hays.....	1941-1944
Lillian Coleman.....	1945-1946
Robert Frame.....	1947-1948
Clifford H. Wallace.....	1949-1951
E. R. Clafin.....	1951-1952
Kathryn Stancliffe.....	1953-1954
Dan H. Adams.....	1955-1956
Vincent Clafin.....	1957-1958
Arthur H. Macintosh.....	1959-1960
Faye Carver.....	1961-1962
Darrell Paxson.....	1963-1964
Cecil Clafin.....	1965-1968
Ben Skudlarek.....	1969-1972
George M. Dunford.....	1973-1974
Jack M. Workman.....	1975-1978
Otto Caster.....	1979-1992
Don Russell.....	1993-1994
Jerry Greer.....	1995-1996
Larry Parducci.....	1997-2004
Vicki Bear.....	2005-2006
Carlos DeBritto.....	2007-2012
Jeff Bellah.....	2012-

PROFILE OF THE CITY OF PHOENIX

Population: 4,570

Area within the City: 1.44 square miles

Government:

Incorporated to State of Oregon in 1908
Council-Manager form of Government

Mayor and six councilors, elected at large.

Mayor: Jeff Bellah

Council Members:

Bruce Sophie

Karen Jones

Terry Helfrich

Carolyn Bartell

Stan Bartell

Chris Luz

Major Industries:

Agriculture

Timber Products

Retail

Tourism



CITY SERVICE AREA:

Phoenix is located along Bear Creek, on the valley floor of the bowl-shaped Bear Creek Basin. The elevation is approximately 1,500 feet, with a hill rising about 1,690 feet. With the exception of this hill, the topography of the community is relatively flat, but slopes gradually toward the northeast and Bear Creek.

The city boundaries encompass approximately 1.44 square miles. There are an estimated 11.5 miles of paved roads. The water collection and distribution system contains over 50,000 lineal feet of piping (17.5 miles). Water is supplied to the city by the City of Medford.

Phoenix's estimated population is 4,570 with an urban growth boundary area population of approximately 494.

STRUCTURE OF THE MUNICIPAL GOVERNMENT

The City of Phoenix is a Constitutional Home Rule city, operating under the Council-Manager form of government. "Constitutional Home Rule" means that the voters of the city have taken from the state legislature and reserved to themselves, the power to adopt and amend their own city charter.

Elective Officials

The city council consists of six members, elected at-large. The council serves as the legislative and basic policy-making body of the city government.

The mayor is elected at large and serves as the ceremonial head of the city and the presiding officer of the council.

Appointive Officials

Appointive officers of the city shall be a municipal judge, a city manager, a recorder, and such other officers as the council deems necessary. Each of these officers shall be appointed and may combine any two or more appointive city offices and may designate any appointive officer to supervise any other appointive officer except the municipal judge in the exercise of his/her judicial functions.

RESPONSIBILITIES:

Mayor: At each biennial general election, a mayor shall be elected for a term of two years. The mayor shall be chairman of the council and preside over its deliberations. He shall not vote except in case of a tie vote of the members of the council present at the meeting. He shall have authority to preserve order, enforce the rules of the council, and determine the order of business under the rules of the council. The mayor shall appoint the committees provided for under the rules of council. He shall sign all approved records of proceedings of the council and countersign all orders on the treasurer. He has no veto power and shall sign all ordinances passed by the council within three (3) days after passage. With the consent of the council, he shall endorse all bonds of officers of the city and all bonds for licenses, contracts and proposals.

Council President: At the first meeting of every year, the council shall appoint a president from its councilors. Except in voting on questions before the council, the president shall function as mayor when the mayor is absent from a council meeting, or unable to function as mayor.

Council Vice-President: At the first meeting of every year, the council shall appoint a vice-president from its councilors. Except in voting on questions before the council, the vice-president shall function as mayor when the mayor and president are absent from a council meeting or unable to function as mayor.

Council: The city council consists of six members, elected at large. This body acts as the legislative body of the city. It is the duty of the council to adopt ordinances and resolutions relating to municipal affairs and to regulate appropriate measures for the good of the city. The council sets rates for utilities, establishes various user fees and sets employee salaries. The council adopts the annual budget for the city and monitors the revenues and expenditures. The council also performs any and all other functions required by ORS.

Administration: The administration of city business is handled through city hall. The finance director is charged with preparation of the annual budget and annual report. This position performs the accounting functions and invests city funds. The city manager/recorder seals and attests contracts of the city and all licenses, permits, orders and such other documents, which require this formality. The city manager/recorder is the custodian of all documents belonging to the city, which are not assigned to the custody of some other officer. Responsibility for maintaining the files and records retention system for the city also lies here.

The finance director is responsible for reviewing payment of city accounts payable, and the payments are performed by the deputy city recorder. The finance director verifies invoices against purchase orders and inquires into any discrepancies. The deputy city recorder maintains payroll records, prepares the payroll, payroll taxes, and benefit reports. She performs accounting tasks as assigned by the finance director, and assists the city manager/recorder with preparation for the Council meeting agendas, attends Council meetings and prepares the minutes. She maintains the business license files, and prepares business licenses, as needed. She assists the Department in many of its functions.

The administrative coordinator acts as the court/city clerk. The court/city clerk is responsible for the municipal court records of the city. She accepts payments of fines, and maintains the court files. She attends municipal court and records the proceedings. She follows the direction of the municipal court judge and prepares the required reports. Utility billings and inquiries are also the responsibility of the court/city clerk. This position also acts as the primary receptionist. She greets the public, both in person and by phone, and directs inquiries to the proper department.

The administrative assistant works for the Public Works Department. She performs backflow program management, records management for Public Works Department, and website administration. She completes all office personnel duties for the Public Works Department. This position also acts as the primary receptionist for the Public Works Department. She greets the public, both in person and by phone, and directs inquiries to the proper department.

Planning: The planning department is responsible for administering the City's Comprehensive Plan, making sure that new development is consistent with the Goals and Policies that have been adopted by the City Council. The Planning Director is responsible for preparation of the Comprehensive Plan and development code amendments to address local issues and maintain compliance with State and Federal laws. The Planning Director assists the public with processing of Land Use Applications brought before the Planning Commission and the City Council, along with assisting land owner and developers with the processing of new subdivisions. The Planning Director is also responsible for coordinating with other Local, State, and Federal agencies and the public regarding regional planning and transportation issues, flood plain issues, water ways, City projects and community problems.

Building: Due to legislative requirements, beginning July 1, 2000, the Building Department has been set out as a separate department. The City contracts with a Building Inspector, Plumbing and Mechanical Inspector and Electrical Inspector, to issue the permits required by State and Local regulations. These contracted personnel are responsible for reviewing the permit applications and performing site and plan reviews.

Law Enforcement: The police department is responsible for law and order, peace and safety in the city, under the direction and control of the Chief of Police, subject to the direction of the City Council and Council liaison committee. The police chief has charge and supervision of all personnel and property attached to the police department. In addition to the police chief, the department is comprised of six officers, a Sergeant, code enforcement, and a records clerk. The police staff patrols the streets, investigates crimes and conducts criminal investigations.

Public Works: The public works department, led by the Public Works Superintendent is responsible for the operation and maintenance of water and storm facilities, streets, and public parks. The Public Works Superintendent gives supervision and direction to a three-member public works crew. The Public Works Superintendent also coordinates with Local, State, and Federal agencies to ensure that services provided meet the needs and requirements of the community.

PERSONNEL

NUMBER OF EMPLOYEES

The City of Phoenix has budgeted for 22 employees for fiscal year 2014/2015. This includes 21 full-time employees—City Manager/Recorder, Deputy City Recorder, Finance Director, Administrative Coordinator/Court Clerk, Administrative Assistant (with the public works department), Planning/Building Director, Assistant Planner, Police Chief, School Resource Officer, Community Service Officer, Traffic Safety Officer, Administrative Assistant (with the police department), and six patrol officers, Public Works Superintendent and Public Works three member crew.

STAFF ALLOCATION

Detail by Activity

DEPARTMENT/FUNCTION

EXECUTIVE:

City Manager/Recorder	<u>.70</u>
	.70

ADMINISTRATION:

Finance Director	.50
Deputy City Recorder	.33
Administrative Coordinator/Court Clerk	<u>.15</u>
	.98

POLICE:

Chief	1.00
Sergeant	1.00
Police Officers	7.00
Community Service Officer	1.00
Administrative Assistant	<u>.375</u>
	10.375

PLANNING:

Planning Director	.60
Associate Planner	<u>.60</u>
	1.20

BUILDING:

Planning Director	.40
Associate Planner	<u>.40</u>
	.80

PUBLIC WORKS:

Street

City Manager/Recorder	.15
Finance Director	.15
Superintendent	.45
Laborer	.85
Deputy City Recorder	.22
Administrative Assistant	.25
Administrative Coordinator/Court Clerk	<u>.10</u>
	2.17

Water

Laborers	1.75
Superintendent	.50
City Manager/Recorder	.15
Finance Director	.35
Deputy City Recorder	.45
Administrative Coordinator/Court Clerk	.75
Administrative Assistant	<u>.60</u>
	4.55

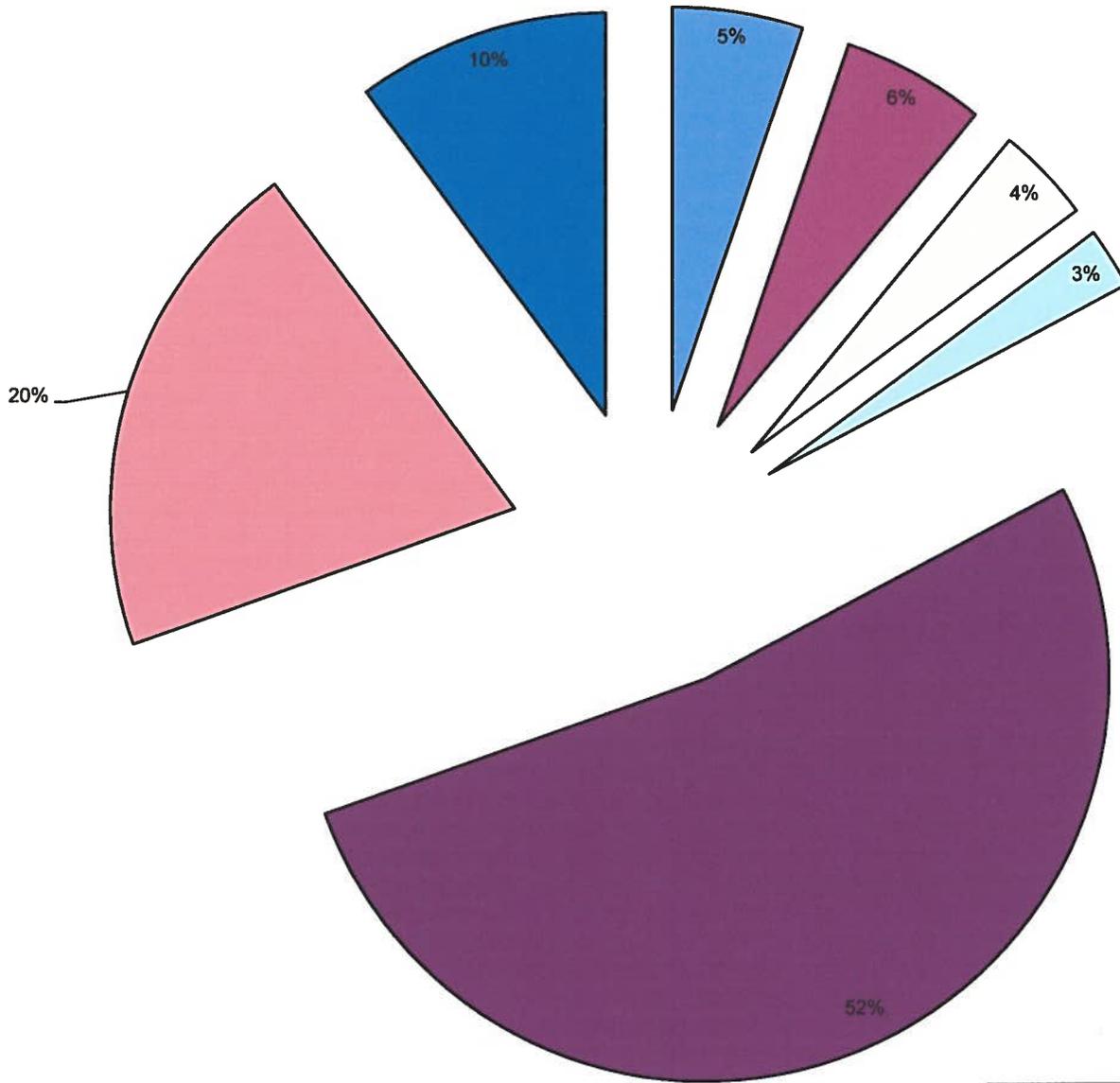
Parks

Laborers	.40
Superintendent	.05
Administrative Assistant	<u>.15</u>
	.60

TOTAL

21.375 FTE

PERCENTAGE OF SALARY BY DEPARTMENT



- ADMIN
- PLANNING
- BLDG
- PARKS
- POLICE
- WATER
- STREET

BUDGET OBJECTIVE

A budget is a financial plan that includes estimates of expenditures and revenues for a single fiscal year. The local budgeting process provides procedures for evaluating a local government's needs and identifying revenue sources to meet those needs. A completed budget provides a means of controlling expenditures and a justification for imposing property taxes.

Budgeting is an essential element of the financial planning, control, and evaluation processes of governments. The planning process involves determining the types and levels of services to be provided and allocating available resources among various departments, programs, or functions. Financial control and evaluation processes typically focus upon assuring that fixed expenditure limitations (appropriations) are not exceeded and on comparing estimated and actual revenues.

The budget authorizes and provides control of financial operations during the fiscal year. Upon adoption, the expenditure estimates in the fixed portion of the annual comprehensive budget, as modified by the legislative body, are enacted into law through the passage of an appropriations resolution. The appropriations constitute maximum expenditure authorizations during the fiscal year, and cannot legally be exceeded unless subsequently amended by the legislative body. Expenditures should be monitored through the accounting system to assure budgetary compliance. Unexpended and/or unencumbered appropriations lapse at year-end.

A local government's budget is a public document. Anything connected with the budget is subject to public inspection. The budget is a guide to the financial management of the local government. It provides information that encourages public participation in government. The Budget Officer should temper the detail of the budget with common sense to make the document as informative and uncomplicated as possible.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Phoenix operates under the laws of the State of Oregon and the Phoenix Municipal Charter. The City operates under a Council-Manager form of government. A budget is prepared for all funds in accordance with the modified fund types, the budgetary basis of accounting is the same as generally accepted accounting principles. The following is a summary of the more significant policies, including identification of those policies.

A. REPORTING ENTITY

The City is a general-purpose government and provides public safety, street improvements, parks and recreation, and general administrative services. In addition, the city operates the water system.

B. BASIS OF PRESENTATION – FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled. The following are the fund types and account groups used by the City:

GOVERNMENTAL FUND TYPES:

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities on the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Governmental funds focus on measuring changes in financial position, rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

GENERAL FUND

The purpose of the General Fund is to record financial transactions related to all activities for which specific types of funds are not required. It is the general operating fund for the local government. Most local governments have a General Fund. Many small local governments have only a General Fund. This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, state revenue sharing, building permits, franchise fees, fines and forfeitures

SPECIAL REVENUE FUNDS

These funds account for revenue derived from specific taxes or other earmarked revenue sources required by statute, charter provision, or the terms of a grant, including federal and state grant awards, which are legally restricted to finance particular functions or activities. The number of such funds depends upon the activities of the local government and how it is funded. Some city home rules charters provide for a general fund and several other special funds. The general requirement is that dedicated revenues must be used for the specific purpose authorized, and separate funds should be established for them.

SEPARATE FUNDS FOR LOCAL OPTION TAXES

A separate fund must be established for each local option tax providing money for a specific purpose. The money received must be retained and spent only for the purpose for which the tax was approved. This provides fiscal integrity for the local option tax and ensures that it is used to carry out the purpose described in its ballot measure. If expenditures from a specific purpose local option tax fund are no longer needed, the governing body may abolish the fund and transfer the balance and any future proceeds to the general fund. The tax imposed for the special fund then must be discontinued.

Revenue from local option levies for operations may be budgeted in the general fund.

CAPITAL PROJECT FUNDS

A Capital Project Fund is used to record all resources and expenditures used to finance building or acquisition of capital facilities, which are nonrecurring major expenditure items. Resources can include the proceeds from the sale of general obligation bonds, tax revenue from purpose local option taxes, grants, transfers from other funds, or other revenues authorized for financing capital projects. A separate fund is normally established when a capital project or series of projects is authorized. It is dissolved when the project is

completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the authorization to sell the bonds.

DEBT SERVICE FUNDS

These funds are used to budget for payment of principal and interest on all long-term debt, including that payable exclusively from revenue-producing enterprises [OAR 150-294.352(1)-(A)]. There may be several bond issues accounted for in one debt service fund, but you must establish separate funds for general obligation bonds and revenue bonds. Transactions to record the redemption of existing bonds with proceeds of refunding bonds are also recorded in debt service funds.

Resources dedicated to repay bonds cannot be diverted or used for any other purpose [OAR 287.0063, 287.072, 328.260(3), etc.]. Transfers from a Debt Service Fund are not allowed in most cases. There are two conditions under which a transfer may be made:

1. To repay an interfund loan that was made to the debt service fund from other moneys when collections of taxes levied for exempt bonded indebtedness were not sufficient. Such transfer should be budgeted as a requirement in the debt service fund called "Loan repayment to _____ Fund."
2. If a surplus remains after all interest and principal of the bond are paid, the fund may be dissolved and the balance transferred to the General fund, unless other provisions were made when the fund was created.

As stated above, attorney's fees and other expenses related to the preparation, authorization, issuance and sale of the bonds cannot be paid from a debt service fund if the fund includes a property tax levy that is categorized as excluded from limitation.

RESERVE FUND

A local government may set up a Reserve Fund, a type of special revenue fund, to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire (ORS 294.346). Under Local Budget Law, a Reserve fund is the appropriate way to save money from year to year. Expenditures can be appropriated and made directly from a reserve fund.

Any local government by resolution or ordinance can set up a Reserve Fund. The governing body may specify a time limit in which the money can be added to the fund. At least every ten years after the establishment of a reserve fund, the governing body review the fund to decide if it should be continued or abolished. Any unexpended or unobligated balance left in the fund after it is abolished can be transferred to the General fund or any other fund designated by the governing body.

Money in the Reserve Fund can only be used for the purpose for which the fund was established. Expenditures for that purpose may be budgeted and appropriated directly from a reserve fund.

ENTERPRISE FUND

These funds are established to finance and account for acquiring, operating, and maintaining facilities and services which are primarily self-supporting from user charges and fees. A separate fund makes it possible to set up separate accounting data on the operations of the facility. This information can be used to determine what the service charges should be. It can also provide better control and information on the management of the resources and expenditures. Examples of enterprise funds are: water, gas and electrical utilities, swimming pools, airports, parking garages and transit systems operated by cities, and some school food service operations. Separate funds may be established for each utility or enterprise.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Local governments are required to maintain accounting records by fund, using a cash, modified accrual, or accrual basis of accounting. The selection of the basis of accounting is up to each local government. The City of Phoenix operates on a modified accrual basis.

BUDGETS AND BUDGETARY ACCOUNTING

SCOPE OF THE BUDGET

Each local government must prepare estimates of expenditures and other budget requirements by line item for the upcoming fiscal year.

Local Budget Law requires that expenditures and other requirements be shown in the budget in certain ways. The budget is broken down into funds. The expenditure line items for each fund must be identified in one of two ways, either by organizational unit or program, depending on how the district is structured and the services it provides. Subdividing a fund into organizational units or programs can make the budget more understandable.

Organizational Unit

An organizational unit is an administrative subdivision of the local government, which is responsible for specific services, functions or activities. These are usually identified as departments, divisions, offices, etc. [ORS 294.311(28)]. For example, a city may be structured in to organizational units such as Police Department, Public Works Department, Office of the City Recorder, etc.

Program

A program is a group of related activities aimed at accomplishing a major service or function. Programs could include services and functions such as: fire protections, water, street maintenance, etc.

Whether a local government is structured by organizational units or programs the budget must contain the following:

1. The estimated expenditures of the General fund and all special revenue funds arranged by organizational unit or program and activity. They must be categorized by personal services, materials and services, and capital outlay.
2. In addition, separate estimates must be made in each fund for special payments, debt service, interfund transfers, operating expenses and general capital outlays that cannot be allocated to one particular unit or program.

3. **Personal Services** include salaries, benefits, workers compensation insurance, social security taxes, and other costs associated with having employees.
 - a. The estimated expenditures for personal services must include a listing of the salaries for each officer and employee, except hourly wage and part-time employees. Employees of like classification and salary range may be listed by the number of those employees, the limits of each salary range and the amount of their combined salaries. The number of employees may be stated in full time equivalents.
 - b. Personal Services estimates may include a separate schedule detailing the salaries of persons who perform services for two or more organizational units or programs. For example, one staff member may provide services to the administration office and the police department.
4. **Materials and Services** include a separate estimate for: (a) contractual services (attorney or accountant fees), (b) materials (such as office supplies, fuel or repair parts), and (c) other operating expenses (such as utilities, insurance or education and travel). Estimates should be detailed sufficiently to disclose all proposed expenditures, but may be combined into logical groupings such as office supplies, utilities, etc.
5. **Capital Outlay** is expenditures that result in the acquisition of, or addition to fixed assets. Fixed assets are defined as assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Each local government may establish its own criteria or cost threshold for distinguishing capital outlay expenditures from other operating expenses.
6. **Debt Service** includes the repayment of any loan, bond, or other borrowing. Expenditures for repaying bond principal and interest for which a separate property tax levy is imposed should be in a debt service fund and should be separately shown for each bond issue, with separate amounts for principal and interest payments. Each bond issue should be identified by both the issue date and the exact payment date. Any unappropriated ending fund balance associated with the bond issue must be itemized by the payment date and amount, and separately identified by bond issue. Repayment of other loans or borrowings may be identified less specifically. A debt service payment not requiring a separate tax levy may be included in the general fund or another fund.
7. **General Operating Contingency** may be included in any operating fund. The estimate is based on the assumption that operations may necessitate spending during the year on

items that cannot be specifically identified at the time the budget is being prepared. The contingency is not a separate fund. It is a line item within an operating fund; separate from any of the other major object classifications.

Each operating fund is allowed one appropriation for a general operating contingency. A non-operating fund cannot have an appropriation for a contingency. The expenditures in non-operating funds can usually be accurately estimated and are not subject to unexpected variations arising from operations. A debt service fund is an example of a non-operating fund that cannot contain an operating contingency.

The contingency estimate must be reasonable, based on past experience, and consistent with the purpose of the particular fund involved. It cannot be made in place of an estimate for expenditures which are known to be necessary and can be anticipated. It must not be used to cover up improper or loose budgeting practices. It must not be used as a "savings account" in which to sequester excess revenues.

During the Fiscal year, money budgeted and appropriated as contingency must be transferred to another appropriation category before it can be expended. A resolution or ordinance or a supplemental budget must be passed before any of the contingency can be transferred. If the expenditure is to be made from another existing appropriation category, a resolution or ordinance may often be used to authorize the transfer and expenditure. The operating contingency then is reduced and the receiving appropriation category increased by the same amount so the fund remains in balance. If there is no existing appropriation category suitable for the expenditure, then a supplemental budget is required to create the appropriation category and transfer the resources from contingency.

There is no statutory limit on the amount which may be budgeted and appropriated for general operating contingency. However, the amount which may be transferred from contingency by resolution over the course of a year is limited to 15 percent of the amount originally appropriated in the fund. Transfers which in total exceed 15 percent of the original appropriation may be made only after adopting a supplemental budget for that purpose.

For example, if the total appropriation in a fund is \$100,000, including \$20,000 for the general operating contingency, only 15 percent, or \$15,000, of the appropriation may be

transferred from the contingency appropriation by resolution or ordinance. The remaining, \$5,000 can be transferred only through a supplemental budget.

8. **Unappropriated Ending Fund Balance** purpose is to provide the local government with a cash or working capital balance with which to begin the fiscal year following for which this budget is being prepared.

When calculating the amount of an unappropriated ending fund balance, determine your cash requirements between July 1 of the fiscal year following the one for which you are budgeting, and the time sufficient revenues will become available from other sources to meet cash flow needs. The maximum amount that should be budgeted in an unappropriated ending fund balance is the difference between the cash requirements and the other resources available during that period. Do not use an unappropriated ending fund balance as a "savings account" in which to sequester large amounts of excess funds.

Do not include an unappropriated ending fund balance in the resolution or ordinance making appropriations. No expenditures can be made from an unappropriated ending fund balance during the year in which it is budgeted. The only exception to this is in an emergency situation arising during the year by involuntary conversion (theft, vandalism, accident, etc.), civil disturbance or natural disaster. If such an emergency occurs and the revenue in the unappropriated ending fund balance is needed to replace the damaged property, it may be appropriated with a resolution or ordinance or through a supplemental budget after that event occurs.

Toward the end of the fiscal year in which an unappropriated ending fund balance is budgeted, the budget officer should monitor actual cash flow carefully. A revenue shortfall during the year may mean that spending may have to be reduced to have sufficient cash in the unappropriated ending fund balance. If expenses cannot be reduced, then the actual amount in the unappropriated ending fund balance may be less than planned. This is allowed as long as expenditures remain within the fund's budgeted appropriation authority and there has been a revenue shortfall.

LONG TERM DEBT

REVENUE BONDS

Water Revenue Bonds (Phases 1 & 2)

In November 2000, the City issued \$2,193,900 in bonds through Rural Development. These bonds were issued for construction of a new reservoir on the east side of the freeway and Phoenix's portion of the water intertie from Medford to Talent and then to Ashland. The bonds are actually two issues, with combined annual payments of \$123,517, including interest and principal of 4.75%, due November 16th each year through 2040. Principal and interest payments are made from the Water Utility Fund. The City is currently working on refunding these bonds to lower the interest rate thus reducing the annual debt service payments.

CONTRACTS PAYABLE

Water Contracts

Storage #1 - \$269,950 payable to the United States of America, for water storage in Lost Creek Lake, a U.S. Army Corps of Engineers owned facility. Annual payments of \$10,643, including interest of 3.253% are payable each July 25th through 2031. Principal and interest payments are made from the Utility Water Fund.

Storage # 2 - \$440,475 payable to the United State of America, for water storage in Lost Creek Lake, a U.S. Army Corps of Engineers owned facility. Annual payments of \$26,036, including interest of 3.253% are payable each August 31st through 2011. Principal and interest payments are made from the Water Utility Fund.

LEASE PAYABLE

Patrol Vehicles

In August 2012, the City entered into a lease agreement with Auto Leasing Specialists, LLC for the purchase of two (2) patrol vehicles at a cost of \$79,723. Annual payments of \$22,142, including interest are payable each September 7th through 2015. Principal and interest payments are made from the General Fund.

DEBT SERVICE SCHEDULE

<u>FISCAL YEAR</u>	<u>WATER CONTRACTS</u>	<u>2000 R.D. BONDS</u>	<u>VEHICLE LEASE</u>	<u>ANNUAL TOTAL</u>
2014-2015	10,643	123,517	22,142	156,302
2015-2016	10,643	123,517	22,142	156,302
2016-2017	10,643	123,517	-	134,160
2017-2022	53,215	617,585	-	670,800
2022-2027	53,215	617,585	-	670,800
2027-2032	53,215	617,585	-	670,800
2032-2037	-	617,585	-	617,585
2037-2041	-	488,659	-	488,659
Totals	\$ 191,574	\$ 3,329,550	\$ 44,284	\$ 3,565,408

THE BUDGET COMMITTEE AND APPROVING THE BUDGET

BUDGET COMMITTEE MEMBERS

The budget committee is a local government's fiscal planning advisory committee. The governing body of each local government must establish a budget committee. The budget committee is composed of the governing body and an equal number of electors appointed by the governing body. An elector is a qualified voter who, for example, has the right to vote for a ballot measure submitted by the local government.

If, after a good faith attempt, the governing body cannot find a sufficient number of registered voters who are willing to serve, those who are willing and the governing body become the budget committee. If no willing electors can be found, the governing body is the budget committee.

The appointive members of the budget committee cannot be officers, agents, or employees of the local government. An agent, generally, is someone who is authorized to act for the local government, or who can make commitments or sign contracts in the name of the local government. This is sometimes a grey area if an appointee candidate already serves on other advisory committees or commissions of a local government. If you are in doubt about whether a particular person is an agent, consult your legal counsel.

Spouses of officers, agents or employees of the local government may serve on the budget committee if they are qualified electors and not themselves officers, agents, or employees.

Appointive members of the budget committee are appointed for three-year terms. The terms must be staggered so that about one-third of the terms end each year. When a new local government is appointing its first budget committee, the terms may be for one year, two years and three years for each third of the appointive members. After the first two years, the local government will then be able to appoint all new members to three-year terms.

Appointed budget committee members may be reappointed for additional terms, at the discretion of the governing body.

If an appointive member of the budget committee is unable to complete the term, or resigns before the term is over, the governing body must appoint another elector to serve out the unexpired portion of the term.

There is no provision in budget law for “stand-by” or “alternate” appointed members.

All members of the budget committee have equal authority. Each member’s vote counts the same. Any member can be elected by the committee as its chair.

No member of the budget committee (including governing body members) may receive any compensation for their services as a member of the budget committee.

Budget committee members should develop a general understanding of the budget process, the departments or programs included in the budget document, and the legal constraints imposed on the local government’s tax levy after budget committee approval. *“Local Budgeting in Oregon”* is recommended as a good resource for budget committee members for information on the basics of taxation and budget law. This publication can be found at <http://www.oregon.gov/DOR/PTD/LocalB.shtml>. You can also request copies of the booklet by calling the Finance and Taxation analysts at 503-9945-8293.

DUTIES OF THE BUDGET COMMITTEE

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget. Notice of the first meeting held for these purposes must be published in a specific way. The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per \$1000 of assessed value for each levy that will be certified to the assessor.

The budget committee may meet from time to time throughout the year at the governing body’s discretion for purposes such as training. All of these meetings are open to the public and notice of the meeting must be given in the same manner as notice for meetings of the governing body, or through one of the local budget law publication methods. Take care not to discuss specifics of the ensuing year’s budget at these informal meetings until the notice requirements for the first budget committee meeting have been satisfied.

COPIES OF THE BUDGET

The budget officer may make the proposed budget available to the budget committee at any time before the first budget committee meeting advertised in the notice. Alternatively, the budget officer may choose to make the budget available at the first budget committee meeting. Immediately following the release of the proposed budget to the budget committee, the budget officer must file a copy of the budget in the office of the governing body. This copy becomes a public record. The governing body must provide copies of this budget, or a means of quickly duplicating it, to any interested person. A local government may charge a fee for the copy.

BUDGET COMMITTEE MEETINGS

The budget committee must have a quorum present to hold a meeting. A quorum is a majority of the total membership of the committee. For example, if the budget committee has 10 members, six must be present to hold a meeting.

The committee elects a presiding officer from among the members at the first meeting. The budget committee also hears the budget message at its first meeting. One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget.

The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer. The committee generally studies the budget by comparing the two previous years' actual data, the current budgeted data, and the figures proposed by the budget officer. The budget committee may reduce or increase the estimates of resources and requirements proposed by the budget officer. Among the most common items discussed are the questions of taxation (how much?) and allocating revenues and expenditures (where will the spending occur?). If the amount of tax revenue needed to balance the budget exceeds the local government's existing taxing authority, the committee may decide that the additional amount needed should be requested from the voters in the form of a local option tax. If the committee decides to stay within its existing taxing authority, and other resources cannot be found, then the committee must reduce budgeted requirements to balance the budget. The committee must ultimately balance each fund and approve the budget. Committee members may not discuss or deliberate on the budget outside of a public meeting.

The committee may ask questions of the executive officer or other staff, and request additional information. The committee is entitled to receive any information it needs to make decisions about the budget.

Any budget committee action requires the affirmative vote of a majority of the total budget committee membership. For example, if only six members of a 10-member committee are present, they have the quorum necessary to meet, but they all must vote in favor of any proposed action to achieve the required majority.

The budget committee may approve the budget at the first meeting. However, it could take several meetings to do so. When the budget officer prepares the budget calendar, several budget committee meetings can be scheduled. The public notice then can include the date, time and place of each of the meetings. If more meetings are needed than were scheduled, give notice of those meetings in the same manner as notice of meetings of the governing body or by one or more of the publication methods used for the initial budget committee meetings.

THE CITY OF PHOENIX BUDGET PROCESS

The budget for the City of Phoenix is implemented every year on the first working day in July. Preparation of the budget begins each year by mid-March. At that time the budget officer prepares the budget forms for each department. These forms give the two years, along with the budget and actuals to-date of the current year. The Finance Director estimates the expenditures for the remainder of the current year. The department heads then review this analysis and submit their requests for the coming year.

The department heads meet with the budget officer, as needed, to review, revise, and balance the budgets. Capital projects are analyzed to insure that they conform to the city's capital improvement plan and the city's goals.

The Budget Committee is composed of an equal number of qualified electors and the City Council. The Budget Committee meets publicly to review the budget document as proposed by the budget officer. At these meetings, any citizen may comment on programs and projects included in the budget. Meetings are publicized as required.

The Budget Message is presented by the budget officer at the first meeting of the Budget Committee. During this and following Budget Committee meetings, the Budget Committee reviews the revenues and expenditures for each fund, and either revises the budget figures or approves them as presented.

After the proposed budget is approved by the Budget Committee, it is published in a newspaper of general circulation in summary form. The full budget document is made available during regular business hours at the City Hall for anyone to review. Publications also notify the public of the dates of the Revenue Sharing hearing, and the date that the budget goes before the City Council for approval. These meetings are also open to the public for questions or comments.

Prior to June 30, the budget is legally enacted by the City Council through passage of a Resolution. The Council shall not increase the amount of estimated expenditures for any fund by more than 10%. The budgets for General, Special Revenue, Capital Projects, and Debt Services are adopted on a basis consistent with generally accepted accounting principles. Appropriations lapse at the end of each fiscal year.

There are two methods by which Oregon State Budget Law allows the city's budget to be updated in case of unforeseen circumstances. The City Council may authorize supplemental appropriations during the year by adopting a supplemental budget. This procedure requires public hearings, newspaper publications, and approval by the City Council. In addition, if the estimated expenditures in the supplemental budget are 10% or more of the expenditures of the annual budget fund being adjusted, the Budget Committee must be reconvened.

The second alternative is to transfer budgeted amounts within a fund or from the General Fund to any other fund. Normally, these transfers are made between the contingency and a previously budgeted category that needs additional budget. Transfers from contingency are limited to 15% of the total appropriation to which it will be transferred; more than 15% would require a supplemental budget. These budget transfers must be adopted by resolution of the City Council.

General Fund

Revenues

The beginning fund balance and projected revenues for fiscal year 2014-2015 total \$2,323,268 and come from 5 main sources:

1. *Property taxes* make up more than half of the general fund revenues. They are based on a set levy as described in the budget message. Previous years we have seen growth in the revenue received despite the decrease in economy. This is actually related. Because of the increase in foreclosures the banks are forced to make good on any liens against the property, i.e. property taxes. Based on information received from the Jackson County Assessor's office this year's levy is projected to be the same as last year... The amount of revenue we are anticipating is based on the history of collections. This amount is slightly higher than the previous year.
2. *Franchise Fees* are those fees paid by utilities for use of the public right-of-way and are based on a percentage of revenues. Pacific Corp. is the largest share of franchise fees followed by Qwest, Rogue Disposal, and Charter Communications. These revenues are projected to have a slight increase in the coming year.
3. Intergovernmental Revenues are those dollars that come to us from other governments, the largest of which are the state shared revenues, the Liquor tax; State allocated revenue, and Cigarette tax. These are followed by the contributions from Phoenix School district which is a reimbursement for half of the School Resource Officer's time spent on campus, and the 9-1-1 ESCO required taxes which are a pass-through to ESCO as an expense in our Inter-departmental fund.
4. Licenses and Permits include business licenses fees, building permits, and Land use applications. The majority of these revenues come from the business licenses and building permits which are returning to more normal levels after the large increase in the previous year due to construction activity tied to the Fern Valley Interchange project.
5. Fines and Forfeitures experienced a significant decrease a couple of years ago but rebounded in the previous year. In the current year, actual receipts are projected to be higher than the amount budgeted as there has been a significant increase in citations issued in the second half of the current year. The proposed budget is in line with the trend in the second half of the current year which we feel is an appropriate level of funding to expect on an annual basis.

Expenditures

In fiscal year 2014-2015, we have budgeted for \$1,919,815 in expenditures including our operating contingency from the General Fund. This is a slight increase of 3.13% from that of the prior year including contingency as this is budgeted to be consistent in the coming year and is not something that is generally used. General Fund expenditures are divided into five categories: Personal Services, Materials and Services, Capital Outlay, Debt Service, and Transfers.

In order to minimize the gap between current year revenues and current year expenditures, as well as being precautionary and prudent, the city departments held expenditures at or below last year's levels wherever possible.

In comparing the proposed budgeted expenditures to that of the current year, excluding the operating contingency, the proposed expenditures show an increase of approximately \$130,092. Several factors contribute to this increase, but the 2 biggest factors are the increase in Professional Services – Attorney in the Executive Department of \$50,000 in the event there are any litigation involving medical marijuana facilities as well as an increase of 1.375 FTEs in the Police Department; which amounts to salary and benefits increase of \$78,800. All other costs are consistent with prior years.

Fund Balance

As you will see the Fund Balance is being classified in accordance to new GASB rules. The new rules ask that you divide your Fund Balance up by 5 classifications. They are:

Non-Spendable – Resources that are not spendable because they are not in a spendable form, i.e. prepaids, inventory, long term receivables and notes receivable, and property held for sale. They are legally or contractually to be retained intact, like the principal amount in a permanent fund.

Restricted – Restrictions imposed by third parties like creditors, grantors, contributors, and regulators. This is usually enabling legislation such that a third party could legally compel the organization to stick to the commitment.

Committed – Resources committed by the governing body using the highest level of decision making authority such as resolutions. Restriction remains unless similar action is undertaken to affect a change. These amounts are not deemed to be legally enforceable as is the case for the restricted classification.

Assigned – Resources constrained based on the intent of the organization that are neither committed nor restricted. Bases on the members of the organization delegated with the authority to make such assignments such as, management.

We have been conservative on our budgeted revenue, while maintaining proposed expenditures at levels consistent with prior years wherever possible. There is a budgeted reduction in Fund Balance in the upcoming year of approximately \$200,000, which can be broken down as follows:

Attorney Services - Executive Dept.	\$ 50,000
Operating contingency	150,000
	<u>\$ 200,000</u>

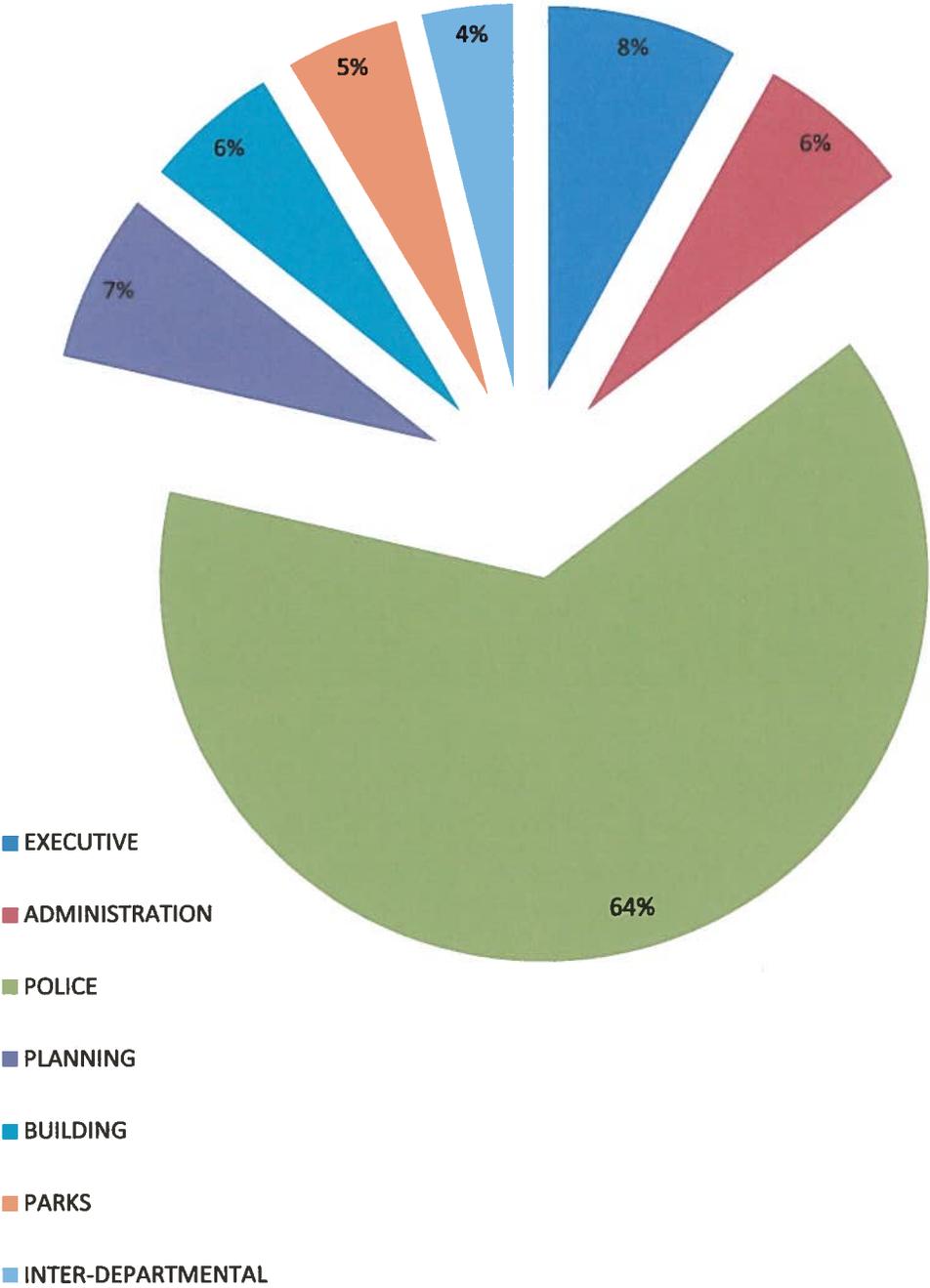
GENERAL FUND RESOURCES

Net Working Capital (Accrual Basis)	\$603,453
Estimated anticipated carry over from 2013-2014	
Delinquent Taxes	\$33,400
Property Taxes from prior years anticipated to be collected during 2014-2015	
Delinquent Tax Interest	\$850
Interest collected on delinquent taxes	
Motel Tax	\$16,120
Total Motel Tax anticipated to be received \$29,495. This is the amount allocated to General Fund. Other allocation to Advertising & Promotion and Tourist Usage.	
Delinquent Motel Penalty	\$1,000
Penalties on Delinquent Motels	
SDC Administration	\$2,200
Administration of SDC collection	
Lien Search	\$700
Researching any liens against properties	
Fingerprints	\$10,200
Charges for fingerprinting a person	
Plan Check	\$7,000
Reviewing Plans	
Business Licenses	\$24,800
Currently we have 355 registered businesses. Cost of business license is \$60.00 per year plus an additional \$6.00 per employee over/above two.	
Liquor Licenses	\$600
Licenses to sell alcohol	
Land Use Applications	\$11,900
Applications have increased due to construction activity	
Building Permits	\$19,900
The fees can only be used to cover the cost of the Building Dept. Revenue increased in the current year due to construction activity tied to the Interchange project but is expected to decrease to a more normal level.	

Fence Permits	\$300
Revenue has decreased due to construction activity	
Electrical Permits	\$2,980
The Electrical Permits are required to be accounted separately from other building permit fees. Revenue has begun to increase slightly.	
Fines & Forfeits	\$176,000
Fines collected through Municipal Court for traffic municipal and code violations. The significant increase in activity due the second half of the current year is expected to continue.	
Delinquent Interest	\$6,000
Interest collected on delinquent fines	
Designated Fines & Forfeits	\$10,200
Monies received for writing into Jackson County Justice Court. General Fund receives 60% and the restricted amount is 40%	
Designated Municipal Traffic Violations	\$1,500
The \$5.00 per ticket written that City Council approved to be used for traffic equipment	
Franchise Fees	\$269,200
Fees for using city's right-of-way for public and private utilities. Percentages are as follows:	
Avista/gas.....5%.....Expires: 1/12/2015	
Charter.....5%.....Expires: 8/30/2014	
Pacific Power.....5%.....Expires: 4/21/2020	
Qwest.....7%.....Expires: 11/6/2015	
Rogue Disposal...6%.....Expires: 6/1/2016	
Court Fees	\$6,000
Fees collected from court	
Vehicle Release	\$9,375
Monies collected from releasing vehicles back into owner custody	
NSF	\$100
Monies collected from Non-sufficient funds on checks	

State Revenue	\$33,270
Fees collected by the State and shared with cities on a per diem basis	
State Liquor Taxes	\$65,120
Per diem rate \$14.25 x population of 4,570	
Cigarette Tax	\$5,710
Per diem rate of \$1.25 x population of 4,570	
Local Contributions	\$23,600
Phoenix High School contracts with the City for a School Resource Officer	
9-1-1 SORC Required Taxes	\$23,110
This is a per diem tax of \$5.06 x population of 4,570 collected by the State. Money is sent directly to ECSO but City is required to account for the collection and payment	
Grant/Wal-Mart	\$1,000
Grant for educational handout materials for Police Department	
Miscellaneous Revenues	\$4,200
Revenues not identified elsewhere.	
Copies	\$45
Monies collected for copies	
Police Reports	\$480
Monies collected from Police Reports	
Investment Interest	\$11,800
Estimated earnings on General Fund share of interest for the Checking and Pool accounts.	

General Fund Expenditures by Department



RESOURCES & REQUIREMENTS GENERAL FUND

CITY OF PHOENIX

	Historical Data			Estimated Actual This Year 2013-14	Resource and Requirements Description	Budget for Next Year 2014-2015			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13	Adopted Budget This Year 2013-14						
1	1,043,694	742,729	620,456	633,243	NET WORKING CAPITAL (ACCRUAL BASIS)	603,453	603,453	603,453	1
2					TAXES				2
3	32,125	29,534	34,200	33,265	DELINQUENT TAXES	33,400	33,400	33,400	3
4	181	392	500	850	DELINQUENT TAX INTEREST	850	850	850	4
5	7,695	16,121	12,900	13,270	MOTEL TAX	16,120	16,120	16,120	5
6	-	2,319	1,600	-	DELINQUENT MOTEL PENALTY	1,000	1,000	1,000	6
7					CHARGES FOR SERVICES				7
8	2,300	1,014	1,400	3,150	ADMINISTRATION FEES	2,200	2,200	2,200	8
9	656	810	700	780	LIEN SEARCH	700	700	700	9
10	8,438	12,140	11,800	10,080	FINGERPRINTS	10,200	10,200	10,200	10
11	5,114	8,006	4,250	10,940	PLAN CHECK	7,000	7,000	7,000	11
12					LICENSES & PERMITS				12
13	22,500	26,082	23,200	24,778	BUSINESS LICENSES	24,800	24,800	24,800	13
14	525	595	650	595	LIQUOR LICENSES	600	600	600	14
15	15,090	8,830	8,175	13,970	LAND USE APPLICATIONS	11,900	11,900	11,900	15
16	16,520	17,263	15,320	22,475	BUILDING PERMITS	19,900	19,900	19,900	16
17	150	553	350	300	FENCE PERMITS	300	300	300	17
18	2,177	2,614	2,500	3,270	ELECTRICAL PERMITS	2,980	2,980	2,980	18
19					FINES AND FORFEITS				19
20	67,642	69,425	70,200	74,775	FINES AND FORFEITS	176,000	176,000	176,000	20
21	4,681	7,107	5,000	8,690	DELINQUENT INTEREST	6,000	6,000	6,000	21
22	11,393	9,763	7,800	16,660	DESIGNATED FINES & FORFEITS	10,200	10,200	10,200	22
23	1,312	1,360	1,400	1,520	DESIGNATED MUNICIPAL TRAFFIC VIOLATIONS	1,500	1,500	1,500	23
24	9,713	2,779	4,800	2,200	TEMP TRAFFIC SURCHARGE	2,800	2,800	2,800	24
25					FRANCHISE FEE REVENUES				25
26	290,475	312,809	269,200	269,200	FRANCHISE FEES	269,200	269,200	269,200	26
27	4,375	4,588	4,300	6,510	COURT FEES	6,000	6,000	6,000	27
28	7,000	6,020	6,800	4,750	VEHICLE RELEASE	9,375	9,375	9,375	28
29	213	190	200	-	PARK FEES	-	-	-	29
30	200	150	200	100	NSF	100	100	100	30
31					INTERGOVERNMENTAL REVENUE				31
32	25,933	35,979	33,270	33,270	STATE REVENUE	33,270	33,270	33,270	32
33	58,048	60,785	65,485	65,485	STATE LIQUOR TAXES	65,120	65,120	65,120	33
34	6,654	6,478	6,030	6,030	STATE CIGARETTE TAXES	5,710	5,710	5,710	34
35	-	-	-	-	URBAN RENEWAL NOTE	-	-	-	35
36	23,648	6,404	23,600	23,600	LOCAL CONTRIBUTIONS - PHS	23,600	23,600	23,600	36
37	22,219	5,516	21,110	21,110	9-1-1 SORC REQUIRED TAXES	21,110	21,110	21,110	37
38					GRANTS/CONTRIBUTIONS				38
39	786	317	-	1,215	K-9 PROGRAM - RESTRICTED	400	400	400	39
40	1,040	-	-	-	OACP SEAT BELT GRANT	-	-	-	40
41	1,000	-	-	-	DUII GRANT	-	-	-	41
42	-	-	-	3,025	BODY ARMOR GRANT	-	-	-	42

**RESOURCES & REQUIREMENTS
GENERAL FUND**

CITY OF PHOENIX

	Historical Data				Estimated Actual This Year 2013-14	Resource and Requirements Description	Budget for Next Year 2014-2015		
	Actual		Adopted Budget This Year 2013-14	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
43	-	-	1,000	-	GRANT/WAL-MART	-	-	-	43
44					MISCELLANEOUS REVENUES				44
45	6,070	9,826	2,500	6,955	MISCELLANEOUS REVENUES	4,200	4,200	4,200	45
46	77	33	50	45	COPIES	45	45	45	46
47	-	-	-	-	SALE OF SURPLUS	-	-	-	47
48	485	640	600	460	POLICE REPORTS	480	480	480	48
49	106	-	-	-	FACILITY RENTAL	-	-	-	49
50					EARNINGS ON INVESTMENTS				50
51	4,980	9,519	7,100	13,370	INVESTMENT INTEREST	11,800	11,800	11,800	51
52					TRANSFERS IN				52
53	-	27,960	-	-	LOAN REPAYMENT FROM PARKS SDC FUND	-	-	-	53
54	-	-	-	-	TRSF IN-CITY HALL DEBT RESERVE (CLOSED)	16,505	16,505	16,505	54
55									55
56	1,705,215	1,446,650	1,268,646	1,329,936	TOTAL RESOURCES EXCEPT TAXES TO BE LEVIED	1,398,818	1,398,818	1,398,818	56
57			899,200	913,240	TAXES ESTIMATED TO BE RECEIVED	928,590	928,590	928,590	57
58	898,279	865,633			TAXES NECESSARY TO BALANCE				58
59	2,603,494	2,312,283	2,167,846	2,243,176	TOTAL RESOURCES	2,327,408	2,327,408	2,327,408	59

RESOURCES & REQUIREMENTS GENERAL FUND

CITY OF PHOENIX

	Historical Data				Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-2015				
	Actual		First Preceding Year 2012-13	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2011-12											
60											60	
61							REQUIREMENTS BY DEPARTMENT					61
62	162,753	74,833		82,885	85,580		EXECUTIVE	142,820	92,820	92,820		62
63	160,596	137,314		126,050	109,445		ADMINISTRATION	116,955	116,955	116,955		63
64	1,010,144	1,026,527		1,014,160	1,016,432		POLICE	1,135,610	1,135,610	1,135,610		64
65	75,404	81,375		95,010	88,145		PLANNING	126,435	126,435	126,435		65
66	76,713	77,909		78,550	80,393		BUILDING	100,265	100,265	100,265		66
67	79,978	65,422		79,795	75,305		PARKS	85,135	85,135	85,135		67
68	73,430	70,927		60,985	62,848		INTER-DEPARTMENTAL	66,735	66,735	66,735		68
69												69
70	1,639,018	1,534,307		1,537,375	1,518,148		TOTAL REQUIREMENTS BY DEPARTMENT	1,773,955	1,723,955	1,723,955		70
71							CAPITAL OUTLAY					71
72												72
73												73
74							TOTAL CAPITAL OUTLAY					74
75							DEBT SERVICE					75
76	106,039	119,205		114,060	120,877		BOND PRINCIPAL - RURAL DEVELOPMENT					76
77	13,976	13,810		9,410	698		BOND INTEREST - RURAL DEVELOPMENT					77
78	7,000	7,000					LIBRARY FOUNDATION					78
79												79
80	127,015	140,015		123,470	121,575		TOTAL DEBT SERVICE					80
81							TRANSFERS					81
82	2,718	2,718					TRANSFER OUT TO DEBT RESERVE FUND					82
83		2,000					TRANSFER OUT TO TOURIST USAGE FUND					83
84	64,054						TRANSFER OUT TO WATER FUND					84
85	27,960						INTERFUND LOAN TO PARKS SDC FUND					85
86	94,732	4,718					TOTAL TRANSFERS					86
87												87
88				150,000			OPERATING CONTINGENCY	150,000	170,000	170,000		88
89	1,860,765	1,679,040		1,810,845	1,639,723		TOTAL REQUIREMENTS	1,923,955	1,893,955	1,893,955		89
90	1,249	1,335		585	2,050		RESTRICTED - K9 CONTRIBUTIONS	2,450	2,450	2,450		90
91	20,748	2,992		17,029	14,229		COMMITTED - JACKSON COUNTY FINE SHARE	19,429	19,429	19,429		91
92	1,374	1,509		3,049	2,649		COMMITTED - TRAFFIC COURT EQUIPMENT	2,149	2,149	2,149		92
93	6,642	5,655		36,642	21,642		ASSIGNED - POLICE CAPITAL REPLACEMENT	36,642	36,642	36,642		93
94	232,939	114,060			114,060		ASSIGNED - RURAL DEVELOPMENT LOAN					94
95	479,777	507,692		299,696	448,823		UNAPPROPRIATED ENDING FUND BALANCE	342,783	372,783	372,783		95
96	2,603,494	2,312,283		2,167,846	2,243,176		TOTAL GENERAL FUND	2,327,408	2,327,408	2,327,408		96

EXECUTIVE DEPARTMENT

The Executive Department currently consists of a single staff position, which is the City Manager. The City Manager is responsible for carrying out City Council policy direction by overseeing the city's operations, serving essentially as the organization's chief executive officer. The city manager/recorder seals and attests contracts of the city and all licenses, permits, orders and such other documents, which require this formality. The city manager/recorder is the custodian of all documents belonging to the city, which are not assigned to the custody of some other officer. Responsibility for maintaining the files and records retention system for the city is shared between the City Manager and Deputy Recorder. They both attend council meetings and maintains records for the meeting as well.

Personal Services: For fiscal year 2014/2015, City Manager salary and benefits are proportionally allocated to the General, Street and Utility Funds. These costs are based on a 40 hour work schedule. The increase in the current year is due to the increase in pay given by the Council at the City Manager's 6-month review as well as a full year at a 40 hour work schedule.

Materials & Services: This section represents estimates of costs directly related to the office of the City Manager and City Council. There's an increase of \$56,500 from prior year's budget. This is due in large part to an increase in attorney services in the event of litigation concerning medical marijuana facilities and training/travel. No other significant changes made or increases requested.

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
EXECUTIVE DEPARTMENT - GENERAL FUND

Line Item	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
1	124,624	44,600	48,845	48,845	PERSONAL SERVICES	54,375	54,375	54,375	1
2	2,479	-	3,025	2,500	CITY MANAGER/CITY RECORDER	3,025	3,025	3,025	2
3	9,686	3,378	3,970	4,200	HOLIDAY	4,395	4,395	4,395	3
4	19	9	40	45	SOCIAL SECURITY	50	50	50	4
5	2,541	1,420	855	1,820	WORKERS COMP	930	930	930	5
6	6,235	15,141	9,105	10,135	UNEMPLOYMENT	9,350	9,350	9,350	6
7	640	-	840	840	MEDICAL/DENTAL INSURANCE	840	840	840	7
8	309	-	75	90	HRA VEBA	110	110	110	8
9	4,124	-	6,830	5,490	LIFE INSURANCE	5,030	5,030	5,030	9
10	-	-	-	-	PERS	-	-	-	10
11	150,657	64,548	73,585	73,965	TOTAL PERSONAL SERVICES	78,105	78,105	78,105	11
12	-	-	-	-	MATERIALS AND SERVICES	-	-	-	12
13	678	909	800	455	SUPPLIES	750	750	750	13
14	-	-	-	-	POSTAGE	-	-	-	14
15	1,452	2,689	1,850	1,500	DUES/SUBSCRIPTIONS/FEES	1,650	1,650	1,650	15
16	-	-	-	-	PRINTING	-	-	-	16
17	7,315	5,130	4,300	6,310	PROFESSIONAL SERVICES	55,665	55,665	55,665	17
18	350	25	500	2,100	TRAVEL/TRAINING	4,500	4,500	4,500	18
19	-	-	600	-	TRAVEL/TRAINING-LEGISLATIVE	400	400	400	19
20	1,200	1,200	1,200	1,200	MAYORS EXPENSES	1,200	1,200	1,200	20
21	29	31	50	50	INSURANCE	50	50	50	21
22	-	-	-	-	FURNITURE	-	-	-	22
23	-	-	-	-	COMPUTER EQUIPMENT	500	500	500	23
24	-	-	-	-	SOFTWARE	-	-	-	24
25	16	-	-	-	REPAIRS/MAINTENANCE	-	-	-	25
26	1,056	301	-	-	OTHER MISCELLANEOUS	-	-	-	26
27	-	-	-	-	-	-	-	-	27
28	12,096	10,285	9,300	11,615	TOTAL MATERIALS AND SERVICES	64,715	64,715	64,715	28
29	-	-	-	-	-	-	-	-	29
30	162,753	74,833	82,885	85,580	TOTAL REQUIREMENTS	142,820	142,820	142,820	30

ADMINISTRATION DEPARTMENT

The administration of city business is handled through city hall. The Finance Director is responsible for reviewing payment of city accounts payable, verifying invoices against purchase orders and investigating into any discrepancies, along with preparing yearly 1099 tax reports. The Finance Director is charged with preparation of the annual budget and annual report along with monthly revenue and expense reports given to the City Council. This position performs the accounting functions and invests city funds.

The Deputy Recorder assists the City Manager/Recorder with preparation for the Council meeting agendas and prepares the minutes. Responsibility for maintaining the files and records retention system for the city is shared between them. Both attend council meetings and maintain records for the meeting as well. She prepares, issues, and files for business licenses, as well as, other permits as required by the Municipal Code. The Deputy Recorder reviews the time sheets for all departments and investigates any discrepancies before preparing the payroll semi-monthly. She also processes the payroll related benefit invoices as well as all other invoice payments for the City. She performs additional accounting tasks as assigned by the Finance Director as well as being trained to be the backup Finance Director. She assists the Department in many of its daily functions

The Court Clerk is responsible for the municipal court records for the city. She accepts payments of fines, and maintains the court files. She attends municipal court and records the proceedings. She follows the direction of the Municipal Court Judge and prepares the required reports. She also works in conjunction with the City's collections agency and DMV for suspensions, reinstatements, and collections.

This budget does include the cost of filling the Administrative Coordinator position by increasing the duties of the Utility Clerk. Utility water billings and inquiries are also the responsibility of the Clerk. She works with Public Works staff in maintaining service orders, creating new accounts, and disconnects. She works with the Finance Director in accounts receivable functions and related utilities accounts. This position also acts as the primary receptionist. She greets the public, both in person and by phone, and directs inquiries to the proper department.

Personal Services: Proposing a slight decrease from that of the prior year. This is mainly due to the Utility Clerk position being 20 hours per week for most of the year.

Materials & Services: Shows a decrease of \$3,600 from prior year's budget. This is due in large part to a decrease in professional services. No other significant changes made or increases requested.

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
ADMINISTRATIVE DEPARTMENT - GENERAL FUND

Line Item	Historical Data			Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual	Adopted Budget This Year 2013-14	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
PERSONAL SERVICES									
1	37,622	33,183	35,865	35,865	FINANCE DIRECTOR	37,750	37,750	37,750	1
2	14,663	15,569	15,555	15,555	DEPUTY RECORDER	17,125	17,125	17,125	2
3	14,228	7,729	7,555	4,050	ADMINISTRATIVE COORDINATOR	4,620	4,620	4,620	3
4	12,117	938	-	-	TEMPORARY PERSONNEL	-	-	-	4
5	1,421	1,188	925	620	OVERTIME	710	710	710	5
6	1,740	2,694	1,900	1,900	HOLIDAY	1,900	1,900	1,900	6
7	5,575	4,542	4,660	4,495	SOCIAL SECURITY	4,555	4,555	4,555	7
8	37	9	65	50	WORKERS COMP	65	65	65	8
9	5,197	3,353	1,345	1,280	UNEMPLOYMENT	1,295	1,295	1,295	9
10	14,672	13,231	14,250	12,735	MEDICAL/DENTAL INSURANCE	13,145	13,145	13,145	10
11	1,215	1,171	1,320	1,045	HRA VEBA	1,180	1,180	1,180	11
12	119	124	85	95	LIFE INSURANCE	85	85	85	12
13	4,463	4,769	9,025	4,415	PERS	5,225	5,225	5,225	13
14									14
15	113,069	88,500	92,550	82,105	TOTAL PERSONAL SERVICES	87,655	87,655	87,655	15

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
ADMINISTRATIVE DEPARTMENT - GENERAL FUND

	Historical Data			Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015					
	Actual	Adopted Budget This Year 2013-14				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2011-12	First Preceding Year 2012-13									
16					MATERIALS AND SERVICES						16
17	1,956	153	1,500	980	SUPPLIES			1,500	1,500	1,500	17
18	410	1,170	1,000	810	DUES/SUBSCRIPTIONS/FEES			1,000	1,000	1,000	18
19	133	-	-	-	PRINTING			-	-	-	19
20	2,033	1,440	2,000	1,080	PUBLICATIONS/ELECTIONS			1,250	1,250	1,250	20
21	610	1,255	800	780	CODIFICATION			800	800	800	21
22	250	250	-	-	FEES			-	-	-	22
23	3,015	3,359	2,500	2,500	BANK FEES			2,500	2,500	2,500	23
24	1,484	319	-	-	MISC. PROF. SERVICES & FINANCE SERVICES			-	-	-	24
25	5,000	4,800	4,800	4,800	PROF. SERV.-JUDGE			4,800	4,800	4,800	25
26	6,025	10,849	7,700	7,700	PROF. SERV.-AUDITOR			7,140	7,140	7,140	26
27	14,676	21,978	7,900	5,210	PROF. SERV.-CITY ATTORNEY			4,150	4,150	4,150	27
28	3,025	1,617	3,200	2,300	TRAVEL/TRAINING			3,200	3,200	3,200	28
29	595	772	600	480	MILEAGE REIMBURSEMENT			550	550	550	29
30	837	690	1,000	720	INSURANCE			910	910	910	30
31	358	-	-	-	COMPUTER EQUIPMENT			1,000	1,000	1,000	31
32	1,448	-	-	-	SOFTWARE			-	-	-	32
33	-	-	-	-	SOFTWARE MAINTENANCE			-	-	-	33
34	1,136	162	500	-	EQUIPMENT MAINTENANCE			500	500	500	34
35	-	-	-	-	MAYOR'S EXPENSES			-	-	-	35
36	66	-	-	-	OTHER MISCELLANEOUS EXPENDITURES			-	-	-	36
37											37
38	43,057	48,814	33,500	27,340	TOTAL MATERIALS AND SERVICES			29,300	29,300	29,300	38
39					CAPITAL OUTLAY						39
40	4,470	-	-	-	EQUIPMENT REPLACEMENT			-	-	-	40
41											41
42	4,470	-	-	-	TOTAL CAPITAL OUTLAY			-	-	-	42
43											43
44	160,596	137,314	126,050	109,445	TOTAL REQUIREMENTS			116,955	116,955	116,955	44



PHOENIX POLICE DEPARTMENT

2014/2015 PROPOSED BUDGET OVERVIEW

PERSONAL SERVICES:

Payroll: The proposed payroll portion of the police budget shows an overall increase of \$108,240 or just under 23% increase from last year. There are several factors which play into the increase. First, none of the employees are taking furlough days. Second, the negotiated contract calls for a 2% COLA increase for all bargaining unit employees. Finally, the Police Department is requesting that the city fund 1.375 FTE additional positions.

.375 FTE Position: The Phoenix Police Department is requesting funding for a part time (15 hours per week) administrative assistant position. This position would free-up Officer Alexander, 3 hours a day, 5 days a week, to accomplish Code Enforcement Officer tasks. Currently Officer Alexander only responds to Code Violations when someone calls in with a complaint. This is due to the fact that Officer Alexander is the only person available to answer phones and meet with walk in customers on a daily basis. Adding this position would allow Officer Alexander to perform Code Enforcement duties on a proactive basis rather than reactive.

1 FTE Position: The full time position the Police Department is asking for is a Traffic Safety Officer position. The goal of the Traffic Safety Officer is to reduce the number of traffic crashes, the number of traffic-related fatalities, and the number and severity of injuries that result from traffic crashes. With the anticipated road construction and the current number of complaints from school bus drivers and school employees, the department believes this position would fulfill a dire need within the community to keep our citizens safe. This officer would concentrate his/her efforts along school bus routes before and after school, construction areas and other areas in the city deemed to be high accident and traffic violation areas. The department believes the increase in fines and forfeitures will make this position a wash within the budget.

We currently have one officer planning on retiring in the August-October time frame. This will save additional money as a new hire will not make the same amount of money as a 26 year veteran unless we are fortunate enough to have a highly trained and skilled lateral officer apply for the position.

Other Personnel Expenses: The remainder of "Personal Services" expenses are dictated by the pay rate of the officers and only changed slightly from previous years due to the pay increases.

Materials and Supplies:

Dispatch services are scheduled to increase \$3125 for fiscal year 2014/15. This amount is set by the Emergency Communications of Southern Oregon Executive Board.

I am requesting my body armor budget increase to \$2400 with the anticipation of the new position and having to replace the retiring officer.

OVERVIEW:

Listed above are the highlights from the proposed 2014/15 Police Department Budget. The proposed budget request is an approximate 12% total budget increase from last year; a majority of which is the addition of two new positions.

Thank you for your time and consideration,

A handwritten signature in black ink, appearing to read "Derek A. Bowker", with a long horizontal flourish extending to the right.

Derek A. Bowker, Chief
Phoenix Police Department

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
POLICE DEPARTMENT - GENERAL FUND

Line Item	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
PERSONAL SERVICES									
1	71,402	63,916	71,120	71,120	POLICE CHIEF	77,105	77,105	77,105	1
2	57,905	58,364	59,670	61,615	SERGEANT	-	-	-	2
3	-	-	-	-	LIEUTENANT	71,705	71,705	71,705	3
4	52,906	51,889	49,820	51,815	POLICE OFFICER	55,110	55,110	55,110	4
5	55,531	54,293	53,745	55,270	POLICE OFFICER	57,800	57,800	57,800	5
6	51,090	50,021	49,820	51,605	POLICE OFFICER	56,855	56,855	56,855	6
7	53,529	53,233	53,745	54,980	POLICE OFFICER	53,950	53,950	53,950	7
8	46,270	49,048	48,960	50,290	POLICE OFFICER	54,315	54,315	54,315	8
9	53,973	52,116	53,010	52,705	POLICE OFFICER - SRO	56,015	56,015	56,015	9
10	31,145	32,037	35,100	36,150	TRAFFIC SAFETY OFFICER	47,015	47,015	47,015	10
11	43,791	34,490	-	-	COMMUNITY SERVICE OFFICER	41,125	41,125	41,125	11
12	-	-	-	-	POLICE CLERK	-	-	-	12
13	19,467	17,856	20,000	18,420	ADMINISTRATIVE ASSISTANT	12,235	12,235	12,235	13
14	30,506	41,856	29,500	32,020	OVERTIME	25,000	25,000	25,000	14
15	39,654	39,962	41,270	41,585	HOLIDAY PAY	35,000	35,000	35,000	15
16	503	413	520	585	SOCIAL SECURITY	46,530	46,530	46,530	16
17	13,980	12,355	11,000	11,715	WORKERS COMP	715	715	715	17
18	133,603	118,951	122,750	140,180	UNEMPLOYMENT	13,765	13,765	13,765	18
19	12,000	11,500	10,800	10,800	MEDICAL/DENTAL INSURANCE	133,605	133,605	133,605	19
20	1,050	1,013	760	965	HRA VERA	12,000	12,000	12,000	20
21	70,571	66,041	84,770	62,295	LIFE INSURANCE	1,040	1,040	1,040	21
22					PERS	69,030	69,030	69,030	22
23									23
24	838,876	809,354	796,360	804,115	TOTAL PERSONAL SERVICES	919,915	919,915	919,915	24

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
POLICE DEPARTMENT - GENERAL FUND

25	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
25						MATERIALS AND SERVICES			
26	6,954	8,907	9,200	9,200	9,200	SUPPLIES	9,500	9,500	9,500
27	27	-	100	25	100	POSTAGE	100	100	100
28	674	615	1,500	1,195	1,500	DUES/SUBSCRIPTIONS/FEES	1,500	1,500	1,500
29	1,609	933	1,500	1,380	1,500	PRINTING	1,500	1,500	1,500
30	34	80	200	200	200	SUSPENSION PACKET	250	250	250
31	8,195	6,828	10,000	10,000	10,000	PROFESSIONAL SERVICES	10,000	10,000	10,000
32	-	557	1,500	1,000	1,000	INVESTIGATIONS	1,500	1,500	1,500
33	58,629	61,879	62,500	62,500	62,500	DISPATCH	65,625	65,625	65,625
34	7,838	8,850	10,000	9,630	10,000	TRAVEL/TRAINING	10,000	10,000	10,000
35	8,199	6,587	8,000	7,800	8,000	UNIFORMS	8,000	8,000	8,000
36	1,385	6,050	1,800	1,800	1,800	BODY ARMOR	1,800	1,800	1,800
37	24,298	31,583	36,000	36,000	36,000	INSURANCE	38,000	38,000	38,000
38	3,038	2,454	3,600	2,040	3,600	CELL PHONES	2,250	2,250	2,250
39	280	-	-	-	-	PAGER	-	-	-
40	1,789	2,881	3,600	2,880	3,600	VEHICLE BROADBAND	3,025	3,025	3,025
41	-	-	-	-	-	SMALL TOOLS & EQUIPMENT	-	-	-
42	5,655	21,000	13,000	13,000	13,000	DESIGNATED EQUIPMENT & SUPPLIES COURT	5,000	5,000	5,000
43	698	2,500	1,000	1,000	1,000	DESIGNATED TRAFFIC ENFORCEMENT EQUIPMENT	2,000	2,000	2,000
44	1,523	505	750	500	750	DESIGNATED K-9 PROGRAM	-	-	-
45	394	6,500	-	-	-	COMPUTER EQUIPMENT	-	-	-
46	745	-	1,000	1,735	1,000	EQUIPMENT/BUILDING MAINT.	1,000	1,000	1,000
47	-	-	-	-	-	IT MAINTENANCE	-	-	-
48	8,236	3,016	5,000	4,015	5,000	VEHICLE MAINTENANCE	7,500	7,500	7,500
49	26,848	22,354	24,405	24,275	24,405	FUEL PURCHASES	25,000	25,000	25,000
50	309	-	-	-	-	DUII GRANT	-	-	-
51	966	-	-	-	-	SEAT BELT GRANT EXPENSE	-	-	-
52	-	-	1,000	-	-	GRANT - WALMART	-	-	-
53	-	-	-	-	-	-	-	-	-
54	168,323	194,079	195,655	190,175	195,655	TOTAL MATERIALS AND SERVICES	193,550	193,550	193,550
55						CAPITAL OUTLAY			
56	-	-	-	-	-	PATROL VEHICLES (2)	-	-	-
57	2,945	-	-	-	-	EQUIPMENT REPLACEMENT	-	-	-
58	-	-	-	-	-	-	-	-	-
59	2,945	-	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-
60						DEBT SERVICE			
61	-	23,095	22,145	22,142	22,145	VEHICLE PRINCIPAL LEASE	22,145	22,145	22,145
62	-	-	-	-	-	-	-	-	-
63	-	23,095	22,145	22,142	22,145	TOTAL DEBT SERVICE	22,145	22,145	22,145
64	-	-	-	-	-	-	-	-	-
65	1,010,144	1,026,527	1,014,160	1,016,432	1,014,160	TOTAL REQUIREMENTS	1,135,610	1,135,610	1,135,610

PLANNING DEPARTMENT

The Planning Director is the interface between the public and local, state and Federal land-use and planning agencies. The Department handles all applications for land use and development changes, ranging from permits to cut down trees to annexations, subdivisions, and changes to the City's Comprehensive Plan, Land Development Code, and Transportation System Plan.

In addition to working with the public, the Planning Department works with the Planning Commission, Parks and Greenway Commission, Phoenix Urban Renewal Agency, and City Council where land use is concerned. The Planning Department is the clearinghouse for coordination of development proposals with the City's Building and Public Works Departments, and with outside agencies; such as U.S. Census Bureau, Federal Emergency Management Agency, and Oregon Department of Transportation. Staff attends Technical Advisory Committee meetings of the Rogue Valley Metropolitan Planning Organization and Oregon 99 Corridor Plan. The Planning Department also answers land use inquiries and does zoning clearances for business licenses.

The Planning Department has been actively involved in construction activity tied to the Fern Valley Interchange project; specifically the relocation of the gas station and Dutch Brothers, major remodeling projects at both Rose Court and Brookside Village apartment complexes, as well as 5 new home builds.

Personal Services: The proposed increase to the budget of \$13,385 compared to that of the prior budget is due to a full year of a 40 hour work schedule for both the Planning Director and Assistant Planner.

Materials & Services: The proposed budget shows an increase of almost \$15,000 compared to that of the prior year. The increase is tied to professional services for work on the urban growth boundary expansion.

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
PLANNING DEPARTMENT - GENERAL FUND

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
PERSONAL SERVICES									
1	35,625	31,977	35,340	21,040	PLANNING DIRECTOR	39,900	39,900	39,900	1
2	8,141	17,882	15,460	15,100	ASSISTANT PLANNER	25,475	25,475	25,475	2
3	1,705	2,300	1,650	1,650	HOLIDAY	1,650	1,650	1,650	3
4	3,482	3,479	4,010	3,780	SOCIAL SECURITY	5,125	5,125	5,125	4
5	41	13	70	70	WORKERS COMP	80	80	80	5
6	2,025	1,992	1,365	1,315	UNEMPLOYMENT	1,595	1,595	1,595	6
7	11,356	9,352	15,915	15,425	MEDICAL/DENTAL INSURANCE	16,035	16,035	16,035	7
8	1,020	1,380	1,440	1,440	HRA VEBA	1,440	1,440	1,440	8
9	342	344	235	235	LIFE INSURANCE	175	175	175	9
10	3,421	2,934	6,900	3,675	PERS	7,435	7,435	7,435	10
11									11
12	67,158	71,653	82,385	63,730	TOTAL PERSONAL SERVICES	98,910	98,910	98,910	12
13					MATERIALS AND SERVICES				13
14	649	418	600	380	SUPPLIES	600	600	600	14
15	1,024	967	1,000	790	DUES/PUBLICATIONS/ELECTIONS	1,000	1,000	1,000	15
16	-	-	-	-	PRINTING	-	-	-	16
17	3,681	2,778	2,500	17,970	PROFESSIONAL SERVICES - PLANNING SERVICES	13,800	13,800	13,800	17
18	-	4,378	1,000	4,200	PROFESSIONAL SERVICES - ATTORNEY	4,500	4,500	4,500	18
19	-	-	4,000	-	COMP PLAN UPDATE	4,000	4,000	4,000	19
20	658	858	1,200	610	TRAVEL/TRAINING	1,200	1,200	1,200	20
21	432	23	250	200	MILEAGE REIMBURSEMENT	250	250	250	21
22	69	230	75	75	INSURANCE	75	75	75	22
23	150	-	500	190	COMPUTER EQUIPMENT	600	600	600	23
24	-	-	1,500	-	SOFTWARE	1,500	1,500	1,500	24
25	8	70	-	-	EQUIP/BLDG MAINTENANCE	-	-	-	25
26	1,575	-	-	-	OTHER MISCELLANEOUS EXPENDITURES	-	-	-	26
27									27
28	8,246	9,722	12,625	24,415	TOTAL MATERIALS AND SERVICES	27,525	27,525	27,525	28
29									29
30	75,404	81,375	95,010	88,145	TOTAL REQUIREMENTS	126,435	126,435	126,435	30

BUILDING DEPARTMENT

The Building Department is responsible for reviewing submitted plans, issuing permits for new and remodel construction of structures, inspections of structures, issuing occupancy permits and final inspection documents.

The Building Department is staged by a contracted Building Official who disseminates information to the public, performs permit and plan checks, and maintains records of all building, electrical, plumbing and mechanical permits. He tracks building valuation information and reports to county and state agencies.

Personnel Services: The proposed increase to the budget of approximately \$9,200 compared to that of the prior budget is due to a full year of a 40 hour work schedule for both the Planning Director and Assistant Planner.

Materials and Services: The proposed budget is an increase of approximately \$10,400 compared to the prior year budget which is due to the increase in inspections performed due to the construction activity.

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
BUILDING DEPARTMENT - GENERAL FUND

Line Item	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
1	94	-	-	-	-	PERSONAL SERVICES	-	-	-	1
2	23,750	21,318	23,560	14,028	14,028	ADMINISTRATIVE COORDINATOR	26,600	26,600	26,600	2
3	5,609	11,922	9,970	15,360	15,360	PLANNING DIRECTOR	16,935	16,935	16,935	3
4	1,146	1,533	1,150	1,130	1,130	ASSISTANT PLANNER	1,150	1,150	1,150	4
5	2,943	2,319	2,675	2,665	2,665	HOLIDAY	3,420	3,420	3,420	5
6	27	66	50	40	40	SOCIAL SECURITY	55	55	55	6
7	-	26	910	815	815	WORKERS COMP	1,065	1,065	1,065	7
8	7,640	6,235	10,610	7,465	7,465	UNEMPLOYMENT	10,690	10,690	10,690	8
9	680	920	960	640	640	MEDICAL/DENTAL INSURANCE	960	960	960	9
10	52	45	160	50	50	HRA VEBA	115	115	115	10
11	2,281	1,956	4,605	1,835	1,835	LIFE INSURANCE	4,955	4,955	4,955	11
12						PERS				12
13	43,622	46,340	54,650	44,028	44,028	TOTAL PERSONAL SERVICES	65,945	65,945	65,945	13
14						MATERIALS AND SERVICES				14
15	673	-	400	350	350	SUPPLIES	400	400	400	15
16	30	-	-	-	-	PROFESSIONAL SERVICES	-	-	-	16
17	26,288	25,410	17,910	25,410	25,410	PROF. SERV.-BUILDING INSPECTION	25,410	25,410	25,410	17
18	4,238	2,659	3,150	5,575	5,575	PROF. SERV.-PLUMBING/MECHANICAL INSPECTION	4,375	4,375	4,375	18
19	1,862	2,900	2,440	5,030	5,030	PROF. SERV.-ELECTRICAL INSPECTION	3,735	3,735	3,735	19
20	-	-	-	-	-	COMPUTER EQUIPMENT	400	400	400	20
21	-	-	-	-	-	EQUIP/BLDG MAINTENANCE	-	-	-	21
22	-	600	-	-	-	OTHER MISCELLANEOUS EXPENDITURES	-	-	-	22
23										23
24	33,091	31,569	23,900	36,365	36,365	TOTAL MATERIALS AND SERVICES	34,320	34,320	34,320	24
25										25
26	76,713	77,909	78,550	80,393	80,393	TOTAL REQUIREMENTS	100,265	100,265	100,265	26

PARKS DEPARTMENT

Personnel Services: Payroll related expenses for this department are slightly higher than the prior year's budget due to an increase in the temporary personnel line item.

Materials and Services: The proposed budget is slightly higher than the prior year due to the building repair/maintenance and park sign line items. All other expenditures are consistent with the prior budget and current year expenditures. This will allow the parks to be maintained at the high level they have been for the past few years.

INTER-DEPARTMENTAL

We use this department for expenditures that either apply to all departments in the General Fund or that do not belong in a specific section but facilitate the General Fund as a whole. Such expenditures are utilities, building maintenance, IT maintenance, postage, dues/subscriptions/fees, employee recognition, and community events.

Expenditures: Proposed budget is higher than that of the prior budget primarily due to equipment lease rental for a new copier as well as IT maintenance for upgrades to the network server.

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
INTER-DEPARTMENTAL - GENERAL FUND

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-12	First Preceding 2012-13								
						MATERIALS AND SERVICES				
1	2,018	4,854	1,500	1,500	1,500	SUPPLIES	1,500	1,500	1,500	1
2	2,235	3,803	2,400	2,740	2,800	POSTAGE	2,800	2,800	2,800	2
3	3,207	4,097	750	2,113	2,150	DUES/SUBSCRIPTIONS/FEEES	2,150	2,150	2,150	3
4	536	-	-	-	-	FEEES	-	-	-	4
5	315	655	-	-	-	PROF. SERVICES - CONSULTANT	-	-	-	5
6	144	-	650	-	-	CONTRACTED SERVICES	-	-	-	6
7	9,684	7,354	7,000	5,490	5,765	TELEPHONE	5,765	5,765	5,765	7
8	12,412	13,743	10,000	10,480	10,795	UTILITIES	10,795	10,795	10,795	8
9	872	305	300	290	4,050	EQUIPMENT LEASE RENTAL	4,050	4,050	4,050	9
10	-	-	-	-	-	COMPUTER EQUIPMENT	-	-	-	10
11	3,127	310	3,150	-	2,000	SOFTWARE MAINTENANCE	2,000	2,000	2,000	11
12	(78)	4,007	400	450	475	BUILDING MAINTENANCE	475	475	475	12
13	14,784	19,206	12,700	21,050	16,200	IT MAINTENANCE	16,200	16,200	16,200	13
14	22,219	5,516	21,110	18,300	20,000	9-1-1 SORC-ASSIGNED TAXES	20,000	20,000	20,000	14
15	-	6,080	-	-	-	OTHER MISCELLANEOUS	-	-	-	15
16	1,048	997	1,025	425	1,000	EMPLOYEE RECOGNITION	1,000	1,000	1,000	16
17	907	-	-	-	-	COMMUNITY EVENTS	-	-	-	17
18										18
19	73,430	70,927	60,985	62,848	66,735	TOTAL MATERIALS AND SERVICES	66,735	66,735	66,735	19

STREET FUND

Revenues: Revenues in the street fund show an increase over last year's revenue which is largely due to applying for a State SCA grant for road repair.

Personnel Services: Payroll related expenses for this fund are slightly higher than the prior year's budget due to an increase in the temporary personnel line item.

Material and Services: The proposed budget shows an increase over last year's expenditures which is largely due to applying for a State SCA grant for road maintenance.

Transfers: The amount budgeted is in line with the approved capital project plan as the amount to be set aside in the Capital Reserve Fund for current and future capital projects.

RESOURCES & REQUIREMENTS STREET FUND

Historical Data		Budget for Next Year 2014-2015			
Actual	Estimated Actual This Year 2013-14	Adopted Budget This Year 2013-14	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2011-12	First Preceding Year 2012-13				
			RESOURCES		
			WORKING CAPITAL (ACCRUAL BASIS)		
1	558,981	740,538	751,576	751,576	751,576
2	3,086	2,800	2,800	2,800	2,800
3					
			CHARGES FOR SERVICES		
			STREET USER FEES		
4	128,879	144,800	144,800	144,800	144,800
5	25,655	25,000	25,000	25,000	25,000
6	56,791	45,000	46,000	46,000	46,000
7	10,809	7,900	8,600	8,600	8,600
8					
			LICENSES & PERMITS		
9	675	750	400	400	400
10					
			COMMUNITY SERVICE OFFICER		
11	249,459	261,600	261,540	261,540	261,540
12	-	-	-	-	-
13	157,952	-	-	-	-
14					
			GRANTS/CONTRIBUTIONS		
15	-	-	50,000	50,000	50,000
16					
			MISCELLANEOUS REVENUE		
17	311	200	200	200	200
18					
			TRANSFERS IN		
19	-	-	-	-	-
20					
			TRANSFERS IN FROM EQUIPMENT RESERVE (CLOSING FUND)		
21					
22	1,003,395	1,228,588	1,290,916	1,290,916	1,290,916
23					
			TOTAL RESOURCES		
24					
			REQUIREMENTS BY PROGRAM		
25	116,062	186,365	193,745	181,445	181,445
26	164,912	171,200	269,285	269,285	269,285
27	5,488	483,080	-	-	-
28	151,834	-	-	-	-
29	6,118	-	-	-	-
30	-	-	-	-	-
31			348,111	348,111	348,111
32	444,414	260,839	811,141	798,841	798,841
33			75,000	75,000	75,000
			RESTRICTED - HWY 99 MAINTENANCE		
34	87,300	113,574	163,954	163,954	163,954
35	181,896	181,896	-	-	-
			UNAPPROPRIATED ENDING FUND BALANCE		
36	289,785	471,311	240,821	253,121	253,121
37	1,003,395	1,027,620	1,290,916	1,290,916	1,290,916

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION			Budget For Next Year 2013-2014			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2010-11	First Preceding Year 2011-12										
						PERSONAL SERVICES						
1	5,129	8,808	11,115	11,115	11,115	CITY MANAGER	12,300	12,300	12,300	12,300	1	
2	-	-	27,470	20,605	20,605	PUBLIC WORKS SUPERINTENDENT	28,575	28,575	28,575	28,575	2	
3	35,722	26,506	37,210	32,690	32,690	LABORER 1	34,960	34,960	34,960	34,960	3	
4	(40)	3,463	9,665	9,665	9,665	ADMINISTRATIVE ASSISTANT	13,040	13,040	13,040	13,040	4	
5	5,795	9,445	10,760	10,760	10,760	FINANCE DIRECTOR	11,665	11,665	11,665	11,665	5	
6	18,784	11,568	9,975	9,975	9,975	DEPUTY RECORDER	11,305	11,305	11,305	11,305	6	
7	11,769	2,403	14,000	7,700	7,700	TEMPORARY PERSONNEL	20,000	7,700	7,700	7,700	7	
8	-	-	2,535	-	-	STANDBY	-	-	-	-	8	
9	3,878	1,083	2,250	2,600	2,600	OVERTIME	2,000	2,000	2,000	2,000	9	
10	3,178	3,088	3,600	3,875	3,875	HOLIDAY	3,200	3,200	3,200	3,200	10	
11	5,491	4,796	8,315	7,750	7,750	SOCIAL SECURITY	8,800	8,800	8,800	8,800	11	
12	56	130	120	90	90	WORKERS COMP	145	145	145	145	12	
13	1,431	1,017	2,430	1,925	1,925	UNEMPLOYMENT	2,805	2,805	2,805	2,805	13	
14	15,697	14,836	25,580	20,275	20,275	MEDICAL/DENTAL INSURANCE	28,325	28,325	28,325	28,325	14	
15	1,517	1,262	2,390	1,920	1,920	HRA VEBA	2,545	2,545	2,545	2,545	15	
16	214	190	260	230	230	LIFE INSURANCE	280	280	280	280	16	
17	7,551	5,980	18,690	16,525	16,525	PERS	13,800	13,800	13,800	13,800	17	
18											18	
19	116,062	94,575	186,365	157,700	157,700	TOTAL PERSONAL SERVICES	193,745	181,445	181,445	181,445	19	

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2013-2014		
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2010-11	First Preceding Year 2011-12							
20						MATERIALS AND SERVICES			
21	2,048	1,501	2,000	3,490		SUPPLIES	2,000	2,000	2,000
22	-	-	-	-	-	GRAVEL	-	-	-
23	579	876	400	960		POSTAGE	400	400	400
24	1,186	2,418	1,900	1,100		DUES/SUBSCRIPTIONS	1,900	1,900	1,900
25	-	-	-	-	-	PRINTING	-	-	-
26	34	28	50	30		BANK FEES	50	50	50
27	45,568	40,802	30,000	36,290		PROFESSIONAL SERVICES - ENGINEERING	30,000	30,000	30,000
28	22,254	21,056	14,400	13,220		PROFESSIONAL SERVICES - ATTORNEY	14,400	14,400	14,400
29	-	2,411	-	545		AUDITOR	1,585	1,585	1,585
30	5,658	10,224	8,000	10,200		CONTRACTED SERVICES	8,000	8,000	8,000
31	6,960	9,833	6,500	6,500		INSURANCE	6,500	6,500	6,500
32	49,606	48,493	45,000	42,265		UTILITIES	45,000	45,000	45,000
33	149	770	350	350		TELEPHONE	350	350	350
34	254	100	2,000	1,670		SMALL TOOLS & MINOR EQUIPMENT	4,000	4,000	4,000
35	1,037	107	500	320		EQUIPMENT LEASE/RENTALS	500	500	500
36	-	-	1,000	-		COMPUTER EQUIPMENT	1,000	1,000	1,000
37	356	200	-	-		SOFTWARE MAINTENANCE	-	-	-
38	4,431	3,504	2,000	1,280		BLDG. REPAIRS/MAINTENANCE	2,000	2,000	2,000
39	1,671	-	1,000	1,500		STORM SEWER MAINTENANCE	1,000	1,000	1,000
40	7,127	7,460	35,000	31,450		STREET MAINTENANCE	125,000	125,000	125,000
41	142	559	2,500	2,050		STREET SIGNS	2,500	2,500	2,500
42	-	2,533	3,000	1,665		TRAFFIC MARKINGS	3,000	3,000	3,000
43	324	170	2,500	2,025		VEHICLE MAINTENANCE	2,500	2,500	2,500
44	1,624	1,802	3,100	3,100		IT MAINTENANCE	3,100	3,100	3,100
45	198	451	500	1,750		EQUIPMENT MAINTENANCE	3,500	3,500	3,500
46	3,693	3,180	3,500	3,285		FUEL	4,000	4,000	4,000
47	8,919	6,602	4,000	3,100		SWEEPER MAINTENANCE	7,000	7,000	7,000
48	1,094	1,184	1,000	1,225		MISCELLANEOUS	-	-	-
49	-	-	1,000	-		OTHER PURCHASED SERVICES	-	-	-
50									
51	164,912	166,264	171,200	169,370		TOTAL MATERIALS AND SERVICES	269,285	269,285	269,285
52						CAPITAL OUTLAY			
53	-	-	-	-		IMPROVEMENT - CHERYL & ROSE PROJECT	-	-	-
54	5,488	-	483,080	175,000		CAPITAL OUTLAY-STREET REHABILITATION	-	-	-
55									
56	5,488	-	483,080	175,000		TOTAL CAPITAL OUTLAY	-	-	-
57						DEBT SERVICE			
58	151,834	-	-	-		OTIB PRINCIPAL	-	-	-
59	6,118	-	-	-		OTIB INTEREST	-	-	-
60									
61	157,952	-	-	-		TOTAL DEBT SERVICE	-	-	-
62									
63						TRANSFERS			
64	-	-	-	-		CAPITAL RESERVE FUND	348,111	348,111	348,111
65									
66	-	-	-	-		TOTAL TRANSFERS	348,111	348,111	348,111
67									
68	444,414	260,839	840,645	502,070		TOTAL REQUIREMENTS	811,141	798,841	798,841

**RESOURCES & REQUIREMENTS
STREET SDC FUND**

	Historical Data			Estimated Actual This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-2015				
	Actual		Adopted Budget This Year 2013-14			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
					RESOURCES					
1	1,760,876	1,791,170	1,822,168	1,802,151	WORKING CAPITAL (ACCRUAL BASIS)	1,639,472	1,639,472	1,639,472	1,639,472	1
2	9,471	2,645	10,000	604	INVESTMENT INTEREST	625	625	625	625	2
3					CHARGES FOR SERVICES					3
4	2,136	-	3,000	20,417	INTERCHANGE SDC'S	3,000	3,000	3,000	3,000	4
5	18,687	8,336	18,000	16,300	SYSTEM DEVELOPMENT CHARGE	16,300	16,300	16,300	16,300	5
6										6
7	1,791,170	1,802,151	1,853,168	1,839,472	TOTAL RESOURCES	1,659,397	1,659,397	1,659,397	1,659,397	7
8					MATERIALS AND SERVICES					8
9	-	-	5,500	-	PROFESSIONAL SERVICES	5,500	5,500	5,500	5,500	9
10	-	-	16,000	-	COMP PLAN	16,000	16,000	16,000	16,000	10
11										11
12					TOTAL MATERIALS AND SERVICES	21,500	21,500	21,500	21,500	12
13					CAPITAL OUTLAY					13
14	-	-	200,000	200,000	IMPROVEMENTS	-	-	-	-	14
15	-	-	-	-	INTERCHANGE IMPROVEMENTS	734,819	734,819	734,819	734,819	15
16										16
17	-	-	200,000	200,000	TOTAL CAPITAL OUTLAY	734,819	734,819	734,819	734,819	17
18					TRANSFERS					18
19	-	-	-	-	CAPITAL RESERVE FUND	453,316	453,316	453,316	453,316	19
20										20
21	-	-	-	-	TOTAL TRANSFERS	453,316	453,316	453,316	453,316	21
22										22
23										23
24	-	-	221,500	200,000	TOTAL REQUIREMENTS	1,209,635	1,209,635	1,209,635	1,209,635	24
25	811,925	811,925	817,061	632,342	RESTRICTED - INTERCHANGE/HWY 99	-	-	-	-	25
26	979,245	990,226	814,607	1,007,130	UNAPPROPRIATED ENDING FUND BALANCE	449,762	449,762	449,762	449,762	26
27	1,791,170	1,802,151	1,853,168	1,839,472	TOTAL STREET SDC FUND	1,659,397	1,659,397	1,659,397	1,659,397	27

ADVERTISING PROMOTION FUND

This fund originated by the passing of Ordinance No. 679. During the September, 1997 election, the amount distributed to advertising and promotion was reduced to 10% of the Motel Tax collected. The City Council, on the 21st day of June 2004, passed Resolution No. 607, which changed the distribution to the following:

Allocation of Motel Tax:

58.6%.....to General Fund

10%.....to Advertising Promotion Fund

31.4%.....to Tourist Usage Fund

Revenues are budgeted to decrease slightly over that of the prior year as one hotel owner isn't making as many payments on arrearages as the prior year. Receipts will be higher than previous years as recreational vehicle (RV) parks were added to the definition of hotels/motels in the ordinance pertaining to transient lodging tax.

Material & Services: Expenditures are higher than the prior year budget to account for the quarterly Mayor newsletters as well as the hanging flower baskets along Main Street.

**RESOURCES & REQUIREMENTS
ADVERTISING PROMOTION FUND**

	Historical Data				Estimated Actual This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-15		
	Actual		Adopted Budget This Year 2013-14	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
1	397	247	2,090	1,178	RESOURCES	2,435	2,435	2,435	1
2	1	1	-	-	NET WORKING CAPITAL (ACCRUAL BASIS)	-	-	-	2
3					INVESTMENT INTEREST				3
4	1,117	2,129	1,800	3,857	TAX REVENUE	3,475	3,475	3,475	4
5					MOTEL TAX				5
6	7	-	-	-	MISCELLANEOUS REVENUE				6
7					MISCELLANEOUS REVENUES				7
8	1,522	2,377	3,890	5,035	TOTAL RESOURCES	5,910	5,910	5,910	8
9					MATERIALS AND SERVICES				9
10	-	100	100	100	SUPPLIES	100	100	100	10
11	-	350	200	200	PROFESSIONAL SERVICES	200	200	200	11
12	984	458	1,000	1,000	COMMUNITY EVENTS	1,000	1,000	1,000	12
13	291	291	1,300	1,300	MISCELLANEOUS EXPENSE	3,000	3,000	3,000	13
14									14
15	1,275	1,199	2,600	2,600	TOTAL MATERIALS AND SERVICES	4,300	4,300	4,300	15
16									16
17	247	1,178	1,290	2,435	UNAPPROPRIATED ENDING FUND BALANCE	1,610	1,610	1,610	17
18	1,522	2,377	3,890	5,035	TOTAL ADVERTISING PROMOTION FUND	5,910	5,910	5,910	18

TOURIST USAGE FUND

This fund originated by the passing of Ordinance No. 679. During the September, 1997 election, the amount distributed to advertising and promotion was reduced to 10% of the Motel Tax collected. The City Council, on the 21st day of June 2004, passed Resolution No. 607, which changed the distribution to the following:

Allocation of Motel Tax:

58.6%.....to General Fund

10%.....to Advertising Promotion Fund

31.4%.....to Tourist Usage Fund

Revenues are budgeted to decrease slightly over that of the prior year as one hotel owner isn't making as many payments on arrearages as the prior year. Receipts will be higher than previous years as recreational vehicle (RV) parks were added to the definition of hotels/motels in the ordinance pertaining to transient lodging tax.

Material & Services: Expenditures are higher than the prior year budget to account for the quarterly Mayor newsletters as well as the hanging flower baskets along Main Street.

**RESOURCES & REQUIREMENTS
TOURIST USAGE FUND**

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-15		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
1	16,822	6,370	2,835	3,562	RESOURCES	6,070	6,070	6,070	1
2	41	7	8	-	NET WORKING CAPITAL (ACCRUAL BASIS)	-	-	-	2
3					INVESTMENT INTEREST				3
4	3,507	6,685	5,800	11,008	TAX REVENUE	9,900	9,900	9,900	4
5					MOTEL TAX				5
6	-	2,000	-	-	TRANSFERS IN	-	-	-	6
7					TRANSFERS IN FROM GENERAL FUND				7
8									8
9	20,370	13,062	8,643	14,570	TOTAL RESOURCES	15,970	15,970	15,970	9
10					MATERIALS AND SERVICES				10
11	1,000	1,500	1,500	1,500	CONTRIBUTIONS - HISTORICAL SOCIETY	1,500	1,500	1,500	11
12	8,000	8,000	7,000	7,000	CHAMBER OF COMMERCE	7,000	8,000	8,000	12
13	5,000	-	-	-	COMMUNITY EVENTS	-	-	-	13
14	-	-	-	-	MISCELLANEOUS	4,000	3,000	3,000	14
15									15
16	14,000	9,500	8,500	8,500	TOTAL MATERIALS AND SERVICES	12,500	12,500	12,500	16
17					CAPITAL OUTLAY				17
18	-	-	-	-	PARK IMPROVEMENTS	-	-	-	18
19	-	-	-	-	CITY IMPROVEMENTS	-	-	-	19
20									20
21	-	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	21
22									22
23									23
24	14,000	9,500	8,500	8,500	TOTAL REQUIREMENTS	12,500	12,500	12,500	24
25	6,370	3,562	143	6,070	UNAPPROPRIATED ENDING FUND BALANCE	3,470	3,470	3,470	25
26	20,370	13,062	8,643	14,570	TOTAL TOURIST USAGE FUND	15,970	15,970	15,970	26

**RESOURCES & REQUIREMENTS
PARKS & RECREATION SDC FUND**

	Historical Data				Estimated Actual This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-15			
	Actual		Adopted Budget This Year 2013-14				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
1	104,870	133,580	103,900	96,190	33	WORKING CAPITAL (ACCRUAL BASIS)	97,001	97,001	97,001	1
2	528	143	158	33		INVESTMENT INTEREST	37	37	37	2
3						CHARGES FOR SERVICES				3
4	8,491	4,427	4,852	7,278		SYSTEM DEVELOPMENT CHARGE	4,852	4,852	4,852	4
5	25,164	-	-	-		GRANT - PLAYGROUND EQUIPMENT	-	-	-	5
6						TRANSFERS IN				6
7	27,960	-	-	-		INTERFUND LOAN FROM GENERAL FUND	-	-	-	7
8										8
9	167,013	138,150	108,910	103,501		TOTAL RESOURCES	101,890	101,890	101,890	9
10						MATERIALS AND SERVICES				10
11	-	7,000	3,000	-		PROFESSIONAL SERVICES	3,000	3,000	3,000	11
12	-	-	4,000	-		COMP PLAN	4,000	4,000	4,000	12
13										13
14	-	7,000	7,000	-		TOTAL MATERIALS AND SERVICES	7,000	7,000	7,000	14
15						DEBT SERVICE				15
16	-	27,960	-	-		INTERFUND LOAN REPAYMENT TO GENERAL FUND	-	-	-	16
17										17
18	-	27,960	-	-		TOTAL DEBT SERVICE	-	-	-	18
19						CAPITAL OUTLAY				19
20	33,433	7,000	7,000	6,500		CAPITAL OUTLAY-IMPROVEMENTS	7,000	7,000	7,000	20
21										21
22	33,433	7,000	7,000	6,500		TOTAL CAPITAL OUTLAY	7,000	7,000	7,000	22
23										23
24										24
25	33,433	41,960	14,000	6,500		TOTAL REQUIREMENTS	14,000	14,000	14,000	25
26	133,580	96,190	94,910	97,001		UNAPPROPRIATED ENDING FUND BALANCE	87,890	87,890	87,890	26
27	167,013	138,150	108,910	103,501		TOTAL PARKS & RECREATION SDC FUND	101,890	101,890	101,890	27

**RESOURCES & REQUIREMENTS
GREENWAY MAINTENANCE RESERVE FUND**

	Historical Data				Estimated Actual This Year 2013-14	Resource and Requirements Description	Budget for Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-14				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
1	11,055	8,503	5,920	5,913	3,316	3,316	3,316	3,316	1	
2	48	10	20	3	3	3	3	3	2	
3									3	
4	-	-	-	-					4	
5									5	
6	11,103	8,513	5,940	5,916	3,319	3,319	3,319	3,319	6	
7									7	
8	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	8	
9									9	
10	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	10	
11									11	
12									12	
13	8,503	5,913	3,340	3,316	719	719	719	719	13	
14	11,103	8,513	5,940	5,916	3,319	3,319	3,319	3,319	14	

CITY HALL DEBT RESERVE FUND

In January 2007, the City Council approved a loan for the purpose of providing for city hall, police station and fire hall dormitory.

This loan was paid off during the 2013-14 fiscal year. The fund will be closed during the 2014-15 fiscal year and the funds will be transferred to the General Fund.

**RESOURCES & REQUIREMENTS
CITY HALL DEBT RESERVE FUND**

	Historical Data				Estimated Actual This Year 2013-14	Resource and Requirements Description	Budget for Next Year 2014-15		
	Actual		Adopted Budget This Year 2013-14	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
						RESOURCES			
1	10,979	13,756	13,720	16,492	13	NET WORKING CAPITAL (ACCRUAL BASIS)	16,505	16,505	16,505
2	59	18	25	13		INVESTMENT INTEREST	-	-	-
3	2,718	2,718	-	-		TRANSFER FROM GENERAL FUND	-	-	-
4									
5	13,756	16,492	13,745	16,505		TOTAL RESOURCES	16,505	16,505	16,505
6						REQUIREMENTS BY DESCRIPTION			
7	-	-	-	-		PAYMENT ON NOTE	-	-	-
8	-	-	-	-		TRANSFER TO GENERAL FUND	16,505	16,505	16,505
9									
10	-	-	-	-		TOTAL REQUIREMENTS BY DESCRIPTION	16,505	16,505	16,505
11									
12	13,756	16,492	13,745	16,505		UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
13	13,756	16,492	13,745	16,505		TOTAL CITY HALL DEBT RESERVE FUND	16,505	16,505	16,505

**RESOURCES & REQUIREMENTS
INTERTIE DEBT RESERVE FUND**

	Historical Data			Estimated Actual This Year 2013-14	Resource and Requirements Description	Budget for Next Year 2014-2015		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2011-12	First Preceding Year 2012-13	Adopted Budget This Year 2013-14					
1	148,177	148,319	148,364	148,358	RESOURCES	148,368	148,368	148,368
2	142	39	50	10	WORKING CAPITAL (ACCRUAL BASIS)	12	12	12
3					INVESTMENT INTEREST			
4	148,319	148,358	148,414	148,368	TOTAL RESOURCES	148,380	148,380	148,380
5								
6	148,319	148,358	148,414	148,368	TOTAL INTERTIE DEBT RESERVE FUND	148,380	148,380	148,380

WATER FUND

Water Resources: Water sales are budgeted higher than the previous year. This is due in large part to a full year of sales from adding the new tier to the rate structure as well as the annual 1.5% rate increase. The significant decrease in revenue proposed in the budget is the amount to be reimbursed by ODOT for costs the City has paid related to the design plan for the Fern Valley Interchange Waterline that will be done in the current year.

Personnel Services: Payroll related expenses for this department are slightly higher than the prior year's budget due to an increase in the temporary personnel line item.

Material and Services: The increases in this expenditure category of approximately \$39,000 compared to the prior year is due to an additional \$25,000 in attorney services regarding Medford Water Commission issues (recommended by Joe Strahl with RH2 Engineering); \$8,000 increase in contracted services with the outsourcing of our back flow testing; and \$7,205 increase in TAP expenses for maintenance of the SCADA system.

Transfers: The amount budgeted is in line with the approved capital project plan as the amount to be set aside in the Capital Reserve Fund for current and future capital projects.

RESOURCES & REQUIREMENTS WATER FUND

Historical Data			Estimated Actual This Year 2013-14	Adopted Budget This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-2015		
Actual	First Preceding Year 2012-13	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2011-12								
1	284,069	465,323	643,008	627,237	RESOURCES	867,513	867,513	867,513
2					WORKING CAPITAL (ACCRUAL BASIS)			
3	1,073,076	1,128,749	1,204,300	1,176,990	CHARGES FOR SERVICES	1,234,410	1,234,410	1,234,410
4	4,339	878	880	1,700	WATER SALES	-	-	-
5	2,824	3,301	3,990	3,000	SKYLINE PUMP INCOME	3,300	3,300	3,300
6	2,899	582	6,250	1,460	PUMP MAINT FEE REVENUE	2,990	2,990	2,990
7	1,780	1,740	2,080	2,080	INSTALLATIONS	2,080	2,080	2,080
8					CROSS CONNECTION			
9	10,620	10,890	11,785	12,000	FRANCHISE FEE REVENUES			
10	6,398	7,347	6,565	7,600	LATE FEES	12,000	12,000	12,000
11	708	2,317	6,120	-	RECONNECT FEES	6,800	6,800	6,800
12					MISCELLANEOUS REVENUES			
13					MISCELLANEOUS REVENUES			
14					SALE OF SURPLUS			
15					FERN VALLEY INTERCHANGE WATERLINE REIMB - ODOT			
16	1,546	511	825	830	EARNINGS ON INVESTMENTS	830	830	830
17					INVESTMENT INTEREST			
18	64,054	-	-	-	TRANSFERS IN			
19					TRANSFERS IN FROM GENERAL FUND			
20					TRANSFERS IN FROM WATER RESERVE			
21	25,725	25,725	25,725	25,725	TRANSFERS IN FROM INTERTIE DEBT SERVICE			
22					TRANSFERS IN FROM WATER SDC'S	25,725	25,725	25,725
23	1,478,038	1,647,363	1,923,622	1,923,622	TOTAL RESOURCES	2,155,648	2,155,648	2,155,648
24								
25					REQUIREMENTS BY PROGRAM			
26	318,267	325,396	349,230	373,975	PERSONNEL	398,970	387,370	387,370
27	470,919	512,600	472,380	472,940	MATERIALS & SERVICES	511,895	511,895	511,895
28	63,333	32,199	138,000	450,000	CAPITAL OUTLAY			
29					TRANSFERS OUT	745,457	745,457	745,457
30	160,196	134,160	134,160	160,196	DEBT SERVICE	134,160	134,160	134,160
31								
32	1,012,715	1,004,355	1,093,770	1,457,111	TOTAL REQUIREMENTS BY PROGRAM	1,790,482	1,778,882	1,778,882
33					OPERATING CONTINGENCY	100,000	100,000	100,000
34	25,981	34,186	22,548	23,748	RESTRICTED - SKYLINE WATER PUMP			
35	196,213	246,014	640,014	(226,454)	ASSIGNED - CAPITAL REPLACEMENT			
36	243,129	362,808	204,951	569,217	UNAPPROPRIATED ENDING FUND BALANCE	265,166	276,766	276,766
37	1,478,038	1,647,363	1,923,622	1,923,622	TOTAL WATER FUND	2,155,648	2,155,648	2,155,648

**REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND**

20	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			20
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
PERSONAL SERVICES										
1	5,129	8,808	11,115	11,115	CITY MANAGER	12,300	12,300	12,300	12,300	1
2	-	-	30,520	22,890	PUBLIC WORKS SUPERINTENDENT	31,750	31,750	31,750	31,750	2
3	73,370	78,610	79,230	78,975	LABORER	84,325	84,325	84,325	84,325	3
4	37,093	31,179	22,320	22,075	ADMIN. ASSISTANT	23,900	23,900	23,900	23,900	4
5	14,462	22,127	25,100	25,100	FINANCE DIRECTOR	27,220	27,220	27,220	27,220	5
6	18,784	21,499	22,105	21,755	DEPUTY RECORDER	23,120	23,120	23,120	23,120	6
7	33,418	21,389	22,850	15,945	ADMIN COORDINATOR	23,105	23,105	23,105	23,105	7
8	3,159	8,895	-	8,400	TEMPORARY PERSONNEL	20,000	8,400	8,400	8,400	8
9	10,057	15,048	10,140	10,195	STANDBY	10,240	10,240	10,240	10,240	9
10	11,263	10,141	13,200	13,420	OVERTIME	13,200	13,200	13,200	13,200	10
11	8,753	8,694	10,650	10,760	HOLIDAY	10,650	10,650	10,650	10,650	11
12	15,964	16,292	16,950	16,125	SOCIAL SECURITY	18,050	18,050	18,050	18,050	12
13	189	278	260	260	WORKERS COMP	310	310	310	310	13
14	4,233	3,767	5,520	5,180	UNEMPLOYMENT	5,930	5,930	5,930	5,930	14
15	53,355	49,687	60,650	57,425	MEDICAL/DENTAL INSURANCE	60,790	60,790	60,790	60,790	15
16	4,761	4,782	5,425	5,125	HRA VEBE	5,460	5,460	5,460	5,460	16
17	503	400	390	360	LIFE INSURANCE	415	415	415	415	17
18	23,774	23,800	37,550	24,125	PERS	28,205	28,205	28,205	28,205	18
19										19
20	318,267	325,396	373,975	349,230	TOTAL PERSONAL SERVICES	396,970	387,370	387,370	387,370	20

**REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND**

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
66						CAPITAL OUTLAY				66
67	-	-	-	-	-	EQUIPMENT IMPROVEMENTS	-	-	-	67
68	63,333	32,199	450,000	138,000						68
69										69
70	63,333	32,199	450,000	138,000		TOTAL CAPITAL OUTLAY				70
71						TRANSFERS				71
72	-	-	-	-	-	TRANSFER TO CAPITAL RESERVE FUND	745,457	745,457	745,457	72
73	-	-	-	-	-	TOTAL TRANSFERS	745,457	745,457	745,457	73
74						DEBT SERVICE				74
75	30,649	5,611	5,600	5,793	5,793	CONTRACT 1 - PRINCIPAL	5,793	5,793	5,793	75
76	6,030	5,032	5,043	4,850	4,850	CONTRACT 1 - INTEREST	4,850	4,850	4,850	76
77	-	-	24,391	-	-	CONTRACT 2 - PRINCIPAL	-	-	-	77
78	-	-	1,645	-	-	CONTRACT 2 - INTEREST	-	-	-	78
79						RURAL DEVELOPMENT 91-03				79
80	46,741	46,006	46,006	45,237	45,237	DEBT INTEREST	45,237	45,237	45,237	80
81	15,465	16,200	16,200	16,969	16,969	DEBT PRINCIPAL	16,969	16,969	16,969	81
82						RURAL DEVELOPMENT 91-05				82
83	46,068	45,344	45,344	44,586	44,586	DEBT INTEREST	44,586	44,586	44,586	83
84	15,243	15,967	15,967	16,725	16,725	DEBT PRINCIPAL	16,725	16,725	16,725	84
85										85
86	160,196	134,160	160,196	134,160	134,160	TOTAL DEBT SERVICE	134,160	134,160	134,160	86
87										87
88	1,012,715	1,004,355	1,457,111	1,093,770	1,790,482	TOTAL REQUIREMENTS	1,790,482	1,778,882	1,778,882	88

RESOURCES & REQUIREMENTS WATER SDC FUND

	Historical Data				Estimated Actual This Year 2013-14	Resource and Requirements Description	Budget for Next Year 2014-2015		
	Actual		Adopted Budget This Year 2013-14	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
						RESOURCES			
1	162,405	165,679	138,488	165,679		WORKING CAPITAL (ACCRUAL BASIS)	176,495	176,495	176,495
2	1,289	245	280	65		INVESTMENT INTEREST	68	68	68
3						OTHER RESOURCES			
4	27,710	10,393	13,850	36,476		SYSTEM DEVELOPMENT CHARGES	17,321	17,321	17,321
5									
6	191,404	176,317	152,618	202,220		TOTAL RESOURCES	193,884	193,884	193,884
7						MATERIALS AND SERVICES			
8									
9									
10						TOTAL MATERIALS AND SERVICES			
11						CAPITAL OUTLAY			
12						IMPROVEMENTS			
13									
14						TOTAL CAPITAL OUTLAY			
15						TRANSFERS			
16						CAPITAL RESERVE FUND	15,000	15,000	15,000
17	25,725	25,725	25,725	25,725		WATER FUND	25,725	25,725	25,725
18									
19	25,725	25,725	25,725	25,725		TOTAL TRANSFERS	40,725	40,725	40,725
20									
21									
22	25,725	25,725	60,725	25,725		TOTAL REQUIREMENTS	40,725	40,725	40,725
23	165,679	150,592	91,893	176,495		UNAPPROPRIATED ENDING FUND BALANCE	153,159	153,159	153,159
24	191,404	176,317	152,618	202,220		TOTAL WATER SDC FUND	193,884	193,884	193,884

**RESOURCES & REQUIREMENTS
STORMWATER SDC FUND**

Line Item	Historical Data				Estimated Actual This Year 2013-14	Resource and Requirements Description	Budget for Next Year 2014-2015		
	Actual		Adopted Budget This Year 2013-14				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2011-12	First Preceding Year 2012-13	2013-14	2013-14					
1	14,564	20,540	20,495	23,065	WORKING CAPITAL (ACCRUAL BASIS)	28,060	28,060	28,060	
2	158	31	45	8	INVESTMENT INTEREST	11	11	11	
3					OTHER RESOURCES				
4	5,818	2,494	3,325	4,987	SYSTEM DEVELOPMENT CHARGE	4,156	4,156	4,156	
5					TOTAL RESOURCES				
6	20,540	23,065	23,865	28,060	MATERIALS AND SERVICES	32,227	32,227	32,227	
7					PROFESSIONAL SERVICES				
8					TOTAL MATERIALS AND SERVICES				
9					CAPITAL OUTLAY				
10					CAPITAL PROJECTS				
11					TOTAL CAPITAL OUTLAY				
12					TRANSFERS				
13					CAPITAL RESERVE FUND	26,000	26,000	26,000	
14					TOTAL TRANSFERS	26,000	26,000	26,000	
15					TOTAL REQUIREMENTS	26,000	26,000	26,000	
16					UNAPPROPRIATED ENDING FUND BALANCE	6,227	6,227	6,227	
17					TOTAL STORMWATER SDC FUND	32,227	32,227	32,227	
18									
19									
20									
21	20,540	23,065	23,865	28,060					
22	20,540	23,065	23,865	28,060					

CAPITAL RESERVE FUND

At the January 21, 2014 Council meeting, Resolution 886 was passed which approved the creation and ranking of a capital improvement plan. ORS 294.346 and 280.050 provide that reserve funds are established to accumulate money from year to year for a specific purpose, such as infrastructure and/or purchase of new equipment. Oregon State Budget Law requires that a resolution be adopted establishing such a fund. This fund was originated with the passage of Resolution 892 at the April 7, 2014 Council meeting.

Revenues are budgeted as transfers from various funds.

Capital Outlay: Expenditures budgeted are in line with the projects designated for completion during the 2014-15 fiscal year that are included in the approved capital project plan.

RESOURCES & REQUIREMENTS CAPITAL RESERVE FUND

	Historical Data			Estimated Actual This Year 2013-14	Resource and Requirements Description	Budget for Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-14			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
					RESOURCES				
1	-	-	-	-	WORKING CAPITAL (ACCRUAL BASIS)	-	-	-	1
2	-	-	-	-	INVESTMENT INTEREST	-	-	-	2
3					TRANSFERS				3
4	-	-	-	-	TRANSFERS IN FROM WATER FUND	745,457	745,457	745,457	4
5	-	-	-	-	TRANSFERS IN FROM STREET FUND	348,111	348,111	348,111	5
6	-	-	-	-	TRANSFERS IN FROM STREET SDC FUND	453,316	453,316	453,316	6
7	-	-	-	-	TRANSFERS IN FROM WATER SDC FUND	15,000	15,000	15,000	7
8	-	-	-	-	TRANSFERS IN FROM STORMWATER SDC FUND	26,000	26,000	26,000	8
9									9
10									10
11									11
12	-	-	-	-	TOTAL RESOURCES	1,587,884	1,587,884	1,587,884	12
13									13
14					STREET IMPROVEMENTS				14
15	-	-	-	-	LOCKE LAND & CORAL CIRCLE	213,091	213,091	213,091	15
16	-	-	-	-	OAK STREET STORM DRAIN	34,782	34,782	34,782	16
17	-	-	-	-	HILSINGER ROAD	466,064	466,064	466,064	17
18	-	-	-	-	WEST 1ST STREET	87,490	87,490	87,490	18
19	-	-	-	-	TOTAL STREET IMPROVEMENTS	801,427	801,427	801,427	19
20									20
21					STORM IMPROVEMENTS				21
22	-	-	-	-	HILSINGER ROAD	2,861	2,861	2,861	22
23	-	-	-	-	WEST 1ST STREET	23,139	23,139	23,139	23
24	-	-	-	-	TOTAL STORM IMPROVEMENTS	26,000	26,000	26,000	24
25									25
26					WATER IMPROVEMENTS				26
27	-	-	-	-	FERN VALLEY INTERCHANGE WATERLINES	292,000	292,000	292,000	27
28	-	-	-	-	N. ROSE CONNECTION TO TAP LINE	44,864	44,864	44,864	28
29	-	-	-	-	SCADA UPGRADE	50,000	50,000	50,000	29
30	-	-	-	-	LOCKE LAND & CORAL CIRCLE	273,593	273,593	273,593	30
31	-	-	-	-	AC PIPE REPLACEMENT	100,000	100,000	100,000	31
32	-	-	-	-	TOTAL WATER IMPROVEMENTS	760,457	760,457	760,457	32
33	-	-	-	-		-	-	-	33
34	-	-	-	-	TOTAL CAPITAL OUTLAY	1,587,884	1,587,884	1,587,884	34
35									35
36	-	-	-	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	36
37	-	-	-	-	TOTAL CAPITAL RESERVE FUND	1,587,884	1,587,884	1,587,884	37

**RESOURCES & REQUIREMENTS
GENERAL FUND**

CITY OF PHOENIX

	Historical Data			Estimated Actual This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual					FY 2014-15	FY 2015-16	FY 2016-17
	Second Preceding Year 2011-12	First Preceding Year 2012-13	Adopted Budget This Year 2013-14					
1	1,043,694	742,729	620,456	633,243	NET WORKING CAPITAL (ACCRUAL BASIS)	603,453	403,453	253,453
2					TAXES			
3	32,125	29,534	34,200	33,265	DELINQUENT TAXES	33,400	33,985	34,580
4	181	392	500	850	DELINQUENT TAX INTEREST	850	850	850
5	7,695	16,121	12,900	13,270	MOTEL TAX	16,120	16,925	17,770
6	-	2,319	1,600	-	DELINQUENT MOTEL PENALTY	1,000	1,000	1,000
7					CHARGES FOR SERVICES			
8	2,300	1,014	1,400	3,150	ADMINISTRATION FEES	2,200	2,200	2,200
9	656	810	700	780	LIEN SEARCH	700	700	700
10	8,438	12,140	11,800	10,080	FINGERPRINTS	10,200	10,600	11,000
11	5,114	8,006	4,250	10,940	PLAN CHECK	6,000	6,000	6,000
12					LICENSES & PERMITS			
13	22,500	26,082	23,200	24,778	BUSINESS LICENSES	24,800	24,800	24,800
14	525	595	650	595	LIQUOR LICENSES	600	600	600
15	15,090	8,830	8,175	13,970	LAND USE APPLICATIONS	11,400	11,400	11,400
16	16,520	17,263	15,320	22,475	BUILDING PERMITS	18,900	18,900	18,900
17	150	553	350	300	FENCE PERMITS	300	300	300
18	2,177	2,614	2,500	3,270	ELECTRICAL PERMITS	2,940	2,940	2,940
19					FINES AND FORFEITS			
20	67,642	69,425	70,200	74,775	FINES AND FORFEITS	176,000	181,000	181,000
21	4,681	7,107	5,000	8,690	DELINQUENT INTEREST	6,000	6,200	6,400
22	11,393	9,763	7,800	16,660	DESIGNATED FINES & FORFEITS	10,200	10,600	11,000
23	1,312	1,360	1,400	1,520	DESIGNATED MUNICIPAL TRAFFIC VIOLATIONS	1,500	1,600	1,700
24	9,713	2,779	4,800	2,200	TEMP TRAFFIC SURCHARGE	2,800	2,870	2,940
25					FRANCHISE FEE REVENUES			
26	290,475	312,809	269,200	269,200	FRANCHISE FEES	269,200	278,435	285,393
27	4,375	4,588	4,300	6,510	COURT FEES	6,000	6,000	6,000
28	7,000	6,020	6,800	4,750	VEHICLE RELEASE	9,375	10,000	10,625
29	213	190	200	-	PARK FEES	-	-	-
30	200	150	200	100	NSF	100	100	100
31					INTERGOVERNMENTAL REVENUE			
32	25,933	35,979	33,270	33,270	STATE REVENUE	33,270	34,935	35,550
33	58,048	60,785	65,485	65,485	STATE LIQUOR TAXES	65,120	66,265	67,425
34	6,654	6,478	6,030	6,030	STATE CIGARETTE TAXES	5,710	5,345	5,005
35	-	-	-	-	URBAN RENEWAL NOTE	-	-	-
36	23,648	6,404	23,600	23,600	LOCAL CONTRIBUTIONS - PHS	23,600	23,600	23,600
37	22,219	5,516	21,110	21,110	9-1-1 SORC REQUIRED TAXES	21,110	21,110	21,110
38					GRANTS/CONTRIBUTIONS			
39	786	317	-	1,215	K-9 PROGRAM - RESTRICTED	400	-	-
40	1,040	-	-	-	OACP SEAT BELT GRANT	-	-	-
41	1,000	-	-	-	DUII GRANT	-	-	-
42	-	-	-	3,025	BODY ARMOR GRANT	-	-	-
43	-	-	1,000	-	GRANT/WAL-MART	-	-	-

**RESOURCES & REQUIREMENTS
GENERAL FUND**

CITY OF PHOENIX

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	PROJECTION			
	Actual					FY 2014-15	FY 2015-16	FY 2016-17	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
60									60
61									61
62	162,753	74,833	82,885	85,580	143,905	94,495	95,645		62
63	160,596	137,314	126,050	109,445	116,955	118,330	120,420		63
64	1,010,144	1,026,527	1,014,160	1,016,432	1,135,610	1,164,605	1,194,645		64
65	75,404	81,375	95,010	88,145	123,295	124,590	127,350		65
66	76,713	77,909	78,550	80,393	98,180	99,480	100,845		66
67	79,978	65,422	79,735	75,305	85,135	81,970	84,385		67
68	73,430	70,927	60,985	62,848	66,735	68,165	69,670		68
69									69
70	1,639,018	1,534,307	1,537,375	1,518,148	1,769,815	1,751,635	1,792,960		70
71									71
72									72
73									73
74									74
75									75
76	106,039	119,205	114,060	120,877					76
77	13,976	13,810	9,410	698					77
78	7,000	7,000	-	-					78
79									79
80	127,015	140,015	123,470	121,575					80
81									81
82	2,718	2,718	-	-					82
83	-	2,000	-	-					83
84	64,054	-	-	-					84
85	27,960	-	-	-					85
86	94,732	4,718	-	-					86
87									87
88			150,000		150,000	150,000	150,000		88
89	1,860,765	1,679,040	1,810,845	1,639,723	1,919,815	1,901,635	1,942,960		89
90	1,249	1,335	585	2,050	2,450	2,450	2,450		90
91	20,748	2,992	17,029	14,229	19,429	25,029	25,429		91
92	1,374	1,509	3,049	2,649	2,149	1,749	1,849		92
93	6,642	5,655	36,642	21,642	36,642	36,642	36,642		93
94	232,939	114,060	-	114,060	-	-	-		94
95	479,777	507,692	299,696	448,823	342,783	187,583	37,083		95
96	2,603,494	2,312,283	2,167,846	2,243,176	2,323,268	2,155,088	2,046,413		96

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
EXECUTIVE DEPARTMENT - GENERAL FUND

	Historical Data			Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		Adopted Budget This Year 2013-14			FY 2014-15	FY 2015-16	FY 2016-17	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
1	124,624	44,600	48,845	48,845	CITY MANAGER/CITY RECORDER	54,375	54,375	54,375	1
2	2,479	-	3,025	2,500	HOLIDAY	3,025	3,025	3,025	2
3	9,686	3,378	3,970	4,200	SOCIAL SECURITY	4,395	4,395	4,395	3
4	19	9	40	45	WORKERS COMP	50	50	50	4
5	2,541	1,420	855	1,820	UNEMPLOYMENT	930	930	930	5
6	6,235	15,141	9,105	10,135	MEDICAL/DENTAL INSURANCE	9,350	9,910	10,505	6
7	640	-	840	840	HRA VEBA	840	840	840	7
8	309	-	75	90	LIFE INSURANCE	110	115	120	8
9	4,124	-	6,830	5,490	PERS	5,030	5,330	5,650	9
10									10
11	150,557	64,548	73,585	73,965	TOTAL PERSONAL SERVICES	78,105	78,970	79,890	11
12					MATERIALS AND SERVICES				12
13	678	909	800	455	SUPPLIES	750	750	750	13
14	-	-	-	-	POSTAGE	-	-	-	14
15	1,452	2,689	1,850	1,500	DUES/SUBSCRIPTIONS/FEES	1,650	1,650	1,650	15
16	-	-	-	-	PRINTING	-	-	-	16
17	7,315	5,130	4,300	6,310	PROFESSIONAL SERVICES	56,750	6,920	7,095	17
18	350	25	500	2,100	TRAVEL/TRAINING	4,500	4,500	4,500	18
19	-	-	600	-	TRAVEL/TRAINING-LEGISLATIVE	400	450	500	19
20	1,200	1,200	1,200	1,200	MAYORS EXPENSES	1,200	1,200	1,200	20
21	29	31	50	50	INSURANCE	50	55	60	21
22	-	-	-	-	FURNITURE	-	-	-	22
23	-	-	-	-	COMPUTER EQUIPMENT	500	-	-	23
24	-	-	-	-	SOFTWARE	-	-	-	24
25	16	-	-	-	REPAIRS/MAINTENANCE	-	-	-	25
26	1,056	301	-	-	OTHER MISCELLANEOUS	-	-	-	26
27									27
28	12,096	10,285	9,300	11,615	TOTAL MATERIALS AND SERVICES	65,800	15,525	15,755	28
29									29
30	162,753	74,833	82,885	85,580	TOTAL REQUIREMENTS	143,905	94,495	95,645	30

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
ADMINISTRATIVE DEPARTMENT - GENERAL FUND

	Historical Data				Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual		Adopted Budget This Year 2013-14	FY 2014-15			FY 2015-16	FY 2016-17	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
1	37,622	33,183	35,865	35,865	FINANCE DIRECTOR	37,750	37,750	37,750	1
2	14,663	15,569	15,555	15,555	DEPUTY RECORDER	17,125	17,470	17,820	2
3	14,228	7,729	7,555	4,050	ADMINISTRATIVE COORDINATOR	4,620	4,715	4,810	3
4	12,117	938	-	-	TEMPORARY PERSONNEL	-	-	-	4
5	1,421	1,188	925	620	OVERTIME	710	710	710	5
6	1,740	2,694	1,900	1,900	HOLIDAY	1,900	1,900	1,900	6
7	5,575	4,542	4,660	4,495	SOCIAL SECURITY	4,555	4,785	4,820	7
8	37	9	65	50	WORKERS COMP	65	65	65	8
9	5,197	3,353	1,345	1,280	UNEMPLOYMENT	1,295	1,295	1,295	9
10	14,672	13,231	14,250	12,735	MEDICAL/DENTAL INSURANCE	13,145	13,935	14,770	10
11	1,215	1,171	1,320	1,045	HRA VEBA	1,180	1,180	1,180	11
12	119	124	85	95	LIFE INSURANCE	85	90	95	12
13	4,463	4,769	9,025	4,415	PERS	5,225	5,540	5,870	13
14									14
15	113,069	88,500	92,550	82,105	TOTAL PERSONAL SERVICES	87,655	89,435	91,085	15

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
ADMINISTRATIVE DEPARTMENT - GENERAL FUND

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual		First Preceding Year 2012-13				FY 2014-15	FY 2015-16	FY 2016-17
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
16						MATERIALS AND SERVICES			
17	1,956	153	1,500	980	980	SUPPLIES	1,500	1,500	1,500
18	410	1,170	1,000	810	810	DUES/SUBSCRIPTIONS/FEES	1,000	1,000	1,000
19	133	-	-	-	-	PRINTING	-	-	-
20	2,033	1,440	2,000	1,060	1,060	PUBLICATIONS/ELECTIONS	1,250	1,250	1,250
21	610	1,255	800	780	780	CODIFICATION	800	800	800
22	250	250	-	-	-	FEES	-	-	-
23	3,015	3,359	2,500	2,500	2,500	BANK FEES	2,500	2,500	2,500
24	1,484	319	-	-	-	MISC. PROF. SERVICES & FINANCE SERVICES	-	-	-
25	5,000	4,800	4,800	4,800	4,800	PROF. SERV.-JUDGE	4,800	4,800	4,800
26	6,025	10,849	7,700	7,700	7,700	PROF. SERV.-AUDITOR	7,140	7,305	7,410
27	14,676	21,978	7,900	5,210	5,210	PROF. SERV.-CITY ATTORNEY	4,150	4,255	4,365
28	3,025	1,617	3,200	2,300	2,300	TRAVEL/TRAINING	3,200	3,000	3,200
29	595	772	600	480	480	MILEAGE REIMBURSEMENT	550	550	550
30	837	690	1,000	720	720	INSURANCE	910	935	960
31	358	-	-	-	-	COMPUTER EQUIPMENT	1,000	500	500
32	1,448	-	-	-	-	SOFTWARE	-	-	-
33	-	-	-	-	-	SOFTWARE MAINTENANCE	-	-	-
34	1,136	162	500	-	-	EQUIPMENT MAINTENANCE	500	500	500
35	-	-	-	-	-	MAYOR'S EXPENSES	-	-	-
36	66	-	-	-	-	OTHER MISCELLANEOUS EXPENDITURES	-	-	-
37									
38	43,057	48,814	33,500	27,340	27,340	TOTAL MATERIALS AND SERVICES	29,300	28,895	29,335
39						CAPITAL OUTLAY			
40	4,470	-	-	-	-	EQUIPMENT REPLACEMENT	-	-	-
41									
42	4,470	-	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-
43									
44	160,696	137,314	126,050	109,445	109,445	TOTAL REQUIREMENTS	116,955	118,330	120,420

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
POLICE DEPARTMENT - GENERAL FUND

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		First Preceding Year 2012-13				FY 2014-15	FY 2015-16	FY 2016-17	
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
						PERSONAL SERVICES				
1	71,402	63,916	71,120	71,120		POLICE CHIEF	77,105	77,105	77,105	1
2	57,905	58,364	59,670	61,615		SERGEANT	-	-	-	2
3	-	-	-	-		LIEUTENANT	71,705	73,140	74,605	3
4	52,906	51,889	49,820	51,815		POLICE OFFICER	55,110	56,215	57,340	4
5	55,531	54,293	53,745	55,270		POLICE OFFICER	57,800	58,955	60,135	5
6	51,090	50,021	49,820	51,605		POLICE OFFICER	56,855	57,995	59,155	6
7	53,529	53,233	53,745	54,980		POLICE OFFICER	53,950	55,030	56,130	7
8	46,270	49,048	48,960	50,290		POLICE OFFICER	54,315	55,400	56,510	8
9	53,973	52,116	53,010	52,705		POLICE OFFICER - SRO	56,015	57,135	58,280	9
10	-	-	-	-		TRAFFIC SAFETY OFFICER	47,015	47,955	48,915	10
11	31,145	32,037	35,100	36,150		COMMUNITY SERVICE OFFICER	41,125	41,950	42,790	11
12	43,791	34,490	-	-		POLICE CLERK	-	-	-	12
13	-	-	-	-		ADMINISTRATIVE ASSISTANT	12,235	12,480	12,730	13
14	19,467	17,856	20,000	18,420		OVERTIME	25,000	25,000	25,000	14
15	30,506	41,856	29,500	32,020		HOLIDAY PAY	35,000	35,000	35,000	15
16	39,654	39,962	41,270	41,585		SOCIAL SECURITY	46,530	49,985	50,775	16
17	503	413	520	585		WORKERS COMP	715	715	715	17
18	13,980	12,355	11,000	11,715		UNEMPLOYMENT	13,765	13,765	13,765	18
19	133,603	118,951	122,750	140,180		MEDICAL/DENTAL INSURANCE	133,605	141,620	150,120	19
20	12,000	11,500	10,800	10,800		HRA VEBA	12,000	12,000	12,000	20
21	1,050	1,013	760	965		LIFE INSURANCE	1,040	1,065	1,095	21
22	70,571	66,041	84,770	62,295		PERS	69,030	73,175	77,565	22
23										23
24	838,876	809,354	796,360	804,115		TOTAL PERSONAL SERVICES	919,915	945,685	969,730	24

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
POLICE DEPARTMENT - GENERAL FUND

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		FY 2014-15				FY 2015-16	FY 2016-17		
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
25						MATERIALS AND SERVICES				25
26	6,954	8,907	9,200	9,200	9,200	SUPPLIES	9,500	9,500	9,500	26
27	27	-	100	100	25	POSTAGE	100	100	100	27
28	674	615	1,500	1,195	1,195	DUES/SUBSCRIPTIONS/FEES	1,500	1,500	1,500	28
29	1,609	933	1,500	1,380	1,380	PRINTING	1,500	1,500	1,500	29
30	34	80	200	200	200	SUSPENSION PACKET	250	250	300	30
31	8,195	6,828	10,000	10,000	10,000	PROFESSIONAL SERVICES	10,000	10,000	10,000	31
32	-	557	1,500	1,000	1,000	INVESTIGATIONS	1,500	1,500	1,540	32
33	58,629	61,879	62,500	62,500	62,500	DISPATCH	65,625	67,270	68,955	33
34	7,838	8,850	10,000	9,630	9,630	TRAVEL/TRAINING	10,000	10,000	10,500	34
35	8,199	6,587	8,000	7,800	7,800	UNIFORMS	8,000	8,000	8,000	35
36	1,385	6,050	1,800	1,800	1,800	BODY ARMOR	1,800	1,800	1,800	36
37	24,298	31,583	36,000	36,000	36,000	INSURANCE	38,950	38,950	39,925	37
38	3,038	2,454	3,600	2,040	2,040	CELL PHONES	2,250	2,250	2,250	38
39	280	-	-	-	-	PAGER	-	-	-	39
40	1,789	2,881	3,600	2,880	2,880	VEHICLE BROADBAND	3,025	3,025	3,025	40
41	-	-	-	-	-	SMALL TOOLS & EQUIPMENT	-	-	-	41
42	5,655	21,000	13,000	13,000	13,000	DESIGNATED EQUIPMENT & SUPPLIES COURT	5,000	5,000	5,000	42
43	698	2,500	1,000	1,000	1,000	DESIGNATED TRAFFIC ENFORCEMENT EQUIPMENT	2,000	2,000	2,000	43
44	1,523	505	750	500	500	DESIGNATED K-9 PROGRAM	-	-	-	44
45	394	6,500	-	-	-	COMPUTER EQUIPMENT	-	-	1,500	45
46	745	-	1,000	1,735	1,735	EQUIPMENT/BUILDING MAINT.	1,000	1,000	1,500	46
47	-	-	-	-	-	IT MAINTENANCE	-	-	-	47
48	8,236	3,016	5,000	4,015	4,015	VEHICLE MAINTENANCE	7,500	7,500	7,500	48
49	26,848	22,354	24,405	24,275	24,275	FUEL PURCHASES	25,630	25,630	26,375	49
50	309	-	-	-	-	DUII GRANT	-	-	-	50
51	966	-	-	-	-	SEAT BELT GRANT EXPENSE	-	-	-	51
52	-	-	1,000	-	-	GRANT - WALMART	-	-	-	52
53	-	-	-	-	-					53
54	168,323	194,079	195,655	190,175	190,175	TOTAL MATERIALS AND SERVICES	193,550	196,775	202,770	54
55						CAPITAL OUTLAY				55
56	-	-	-	-	-	PATROL VEHICLES (2)	-	-	-	56
57	2,945	-	-	-	-	EQUIPMENT REPLACEMENT	-	-	-	57
58										58
59	2,945	-	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	59
60						DEBT SERVICE				60
61	-	23,095	22,145	22,142	22,142	VEHICLE PRINCIPAL LEASE	22,145	22,145	22,145	61
62										62
63	-	23,095	22,145	22,142	22,142	TOTAL DEBT SERVICE	22,145	22,145	22,145	63
64										64
65	1,010,144	1,026,527	1,014,160	1,016,432	1,016,432	TOTAL REQUIREMENTS	1,135,610	1,164,605	1,194,645	65

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
PLANNING DEPARTMENT - GENERAL FUND

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		First Preceding Year 2012-13				FY 2014-15	FY 2015-16	FY 2016-17	
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
						PERSONAL SERVICES				
1	35,625	31,977	35,340	21,040	21,040	PLANNING DIRECTOR	37,200	37,200	37,200	1
2	8,141	17,882	15,460	15,100	15,100	ASSISTANT PLANNER/CURRENT	25,475	25,985	26,505	2
3	1,705	2,300	1,650	1,650	1,650	HOLIDAY	1,650	1,650	1,650	3
4	3,482	3,479	4,010	3,780	3,780	SOCIAL SECURITY	4,920	4,960	5,000	4
5	41	13	70	70	70	WORKERS COMP	80	80	80	5
6	2,025	1,992	1,365	1,315	1,315	UNEMPLOYMENT	1,595	1,595	1,595	6
7	11,356	9,352	15,915	15,425	15,425	MEDICAL/DENTAL INSURANCE	16,035	17,000	18,020	7
8	1,020	1,380	1,440	1,440	1,440	HRA VEBA	1,440	1,440	1,440	8
9	342	344	235	235	235	LIFE INSURANCE	175			9
10	3,421	2,934	6,900	3,675	3,675	PERS	7,200	7,635	8,095	10
11										11
12	67,158	71,653	82,385	63,730	63,730	TOTAL PERSONAL SERVICES	95,770	97,545	99,585	12
13						MATERIALS AND SERVICES				13
14	649	418	600	380	380	SUPPLIES	600	600	600	14
15	1,024	967	1,000	790	790	DUES/PUBLICATIONS/ELECTIONS	1,000	1,000	1,000	15
16	-	-	-	-	-	PRINTING	-	-	-	16
17	3,681	2,778	2,500	17,970	17,970	PROFESSIONAL SERVICES - PLANNING SERVICES	13,800	13,800	13,800	17
18	-	4,378	1,000	4,200	4,200	PROFESSIONAL SERVICES - ATTORNEY	4,500	4,615	4,730	18
19	-	-	4,000	-	-	COMP PLAN UPDATE	4,000	4,000	4,000	19
20	658	858	1,200	610	610	TRAVEL/TRAINING	1,200	1,200	1,200	20
21	432	23	250	200	200	MILEAGE REIMBURSEMENT	250	250	250	21
22	69	230	75	75	75	INSURANCE	75	80	85	22
23	150	-	500	190	190	COMPUTER EQUIPMENT	600	-	600	23
24	-	-	1,500	-	-	SOFTWARE	1,500	1,500	1,500	24
25	8	70	-	-	-	EQUIP/BLDG MAINTENANCE	-	-	-	25
26	1,575	-	-	-	-	OTHER MISCELLANEOUS EXPENDITURES	-	-	-	26
27										27
28	8,246	9,722	12,625	24,415	24,415	TOTAL MATERIALS AND SERVICES	27,525	27,045	27,765	28
29										29
30	75,404	81,375	95,010	88,145	88,145	TOTAL REQUIREMENTS	123,295	124,590	127,350	30

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
BUILDING DEPARTMENT - GENERAL FUND

	Historical Data				Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		First Preceding Year 2012-13	FY 2014-15				FY 2015-16	FY 2016-17		
	Second Preceding Year 2011-12	First Preceding Year 2012-13									
1	94	-	-	-	-	-	PERSONAL SERVICES	-	-	-	1
2	23,750	21,318	23,560	14,028	14,028	24,800	ADMINISTRATIVE COORDINATOR	24,800	24,800	24,800	2
3	5,609	11,922	9,970	15,360	15,360	16,935	PLANNING DIRECTOR	16,935	17,275	17,620	3
4	1,146	1,533	1,150	1,130	1,130	1,150	ASSISTANT PLANNER/CURRENT HOLIDAY	1,150	1,150	1,150	4
5	2,343	2,319	2,675	2,665	2,665	3,280	SOCIAL SECURITY	3,280	3,305	3,335	5
6	27	66	50	40	40	55	WORKERS COMP	55	55	55	6
7	-	26	910	815	815	1,065	UNEMPLOYMENT	1,065	1,065	1,065	7
8	7,640	6,235	10,610	7,465	7,465	10,690	MEDICAL/DENTAL INSURANCE	10,690	11,330	12,010	8
9	680	920	960	640	640	960	HRA VEBA	960	960	960	9
10	52	45	160	50	50	120	LIFE INSURANCE	120	125	130	10
11	2,281	1,956	4,605	1,835	1,835	4,805	PERS	4,805	5,095	5,400	11
12											12
13	43,622	46,340	54,650	44,028	44,028	63,860	TOTAL PERSONAL SERVICES	63,860	65,160	66,525	13
14							MATERIALS AND SERVICES				14
15	673	-	400	350	350	400	SUPPLIES	400	400	400	15
16	30	-	-	-	-	-	PROFESSIONAL SERVICES	-	-	-	16
17	26,288	25,410	17,910	25,410	25,410	25,410	PROF. SERV.-BUILDING INSPECTION	25,410	25,410	25,410	17
18	4,238	2,659	3,150	5,575	5,575	4,375	PROF. SERV.-PLUMBING/MECHANICAL INSPECTION	4,375	4,375	4,375	18
19	1,862	2,900	2,440	5,030	5,030	3,735	PROF. SERV.-ELECTRICAL INSPECTION	3,735	3,735	3,735	19
20	-	-	-	-	-	400	COMPUTER EQUIPMENT	400	400	400	20
21	-	-	-	-	-	-	EQUIP/BLDG MAINTENANCE	-	-	-	21
22	-	600	-	-	-	-	OTHER MISCELLANEOUS EXPENDITURES	-	-	-	22
23											23
24	33,091	31,569	23,900	36,365	36,365	34,320	TOTAL MATERIALS AND SERVICES	34,320	34,320	34,320	24
25											25
26	76,713	77,909	78,550	80,393	80,393	98,180	TOTAL REQUIREMENTS	98,180	99,480	100,845	26

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
INTER-DEPARTMENTAL - GENERAL FUND

	Historical Data			Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual	Adopted Budget This Year 2013-14				FY 2014-15	FY 2015-16	FY 2016-17	
	Second Preceding Year 2011-12	First Preceding 2012-13							
					MATERIALS AND SERVICES				
1	2,018	4,854	1,500	1,500	SUPPLIES	1,500	1,500	1,500	1
2	2,235	3,803	2,400	2,740	POSTAGE	2,800	2,800	2,800	2
3	3,207	4,097	750	2,113	DUES/SUBSCRIPTIONS/FEES	2,150	2,150	2,150	3
4	536	-	-	-	FEES	-	-	-	4
5	315	655	-	-	PROF. SERVICES - CONSULTANT	-	-	-	5
6	144	-	650	-	CONTRACTED SERVICES	-	-	-	6
7	9,684	7,354	7,000	5,490	TELEPHONE	5,765	6,055	6,360	7
8	12,412	13,743	10,000	10,480	UTILITIES	10,795	11,335	11,915	8
9	872	305	300	290	EQUIPMENT LEASE RENTAL	4,050	4,050	4,050	9
10	-	-	-	-	COMPUTER EQUIPMENT	-	-	-	10
11	3,127	310	3,150	-	SOFTWARE MAINTENANCE	2,000	2,000	2,000	11
12	(78)	4,007	400	450	BUILDING MAINTENANCE	475	475	475	12
13	14,784	19,206	12,700	21,060	IT MAINTENANCE	16,200	16,200	16,200	13
14	22,219	5,516	21,110	18,300	9-1-1 SORC-ASSIGNED TAXES	20,000	20,600	21,220	14
15	-	6,080	-	-	OTHER MISCELLANEOUS	-	-	-	15
16	1,048	997	1,025	425	EMPLOYEE RECOGNITION	1,000	1,000	1,000	16
17	907	-	-	-	COMMUNITY EVENTS	-	-	-	17
18									18
19	73,430	70,927	60,985	62,848	TOTAL MATERIALS AND SERVICES	66,735	68,165	69,670	19

**RESOURCES & REQUIREMENTS
STREET FUND**

	Historical Data		Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual	First Preceding Year 2012-13				FY 2014-15	FY 2015-16	FY 2016-17
	Second Preceding Year 2011-12							
					RESOURCES			
1	380,441	558,981	740,538	766,781	WORKING CAPITAL (ACCRUAL BASIS)	751,576	444,775	445,140
2	2,729	3,086	2,800	2,995	INVESTMENT INTEREST	2,800	3,000	3,300
3					CHARGES FOR SERVICES			
4	120,475	128,879	144,800	145,095	STREET USER FEES	144,800	148,420	152,130
5	25,655	26,261	25,000	25,380	DEDICATED STREET USER FEE	25,000	25,625	26,265
6	56,791	50,931	45,000	46,260	STORMWATER UTILITY FEE	46,000	46,000	46,000
7	10,809	7,031	7,900	8,610	STREET SWEEPING	8,600	8,600	8,600
8					LICENSES & PERMITS			
9	675	675	750	405	ENCHROACHMENT PERMITS	400	400	400
10					COMMUNITY SERVICE OFFICER			
11	247,557	249,459	261,600	257,940	STATE GAS TAXES	261,540	267,255	273,935
12	-	-	-	-	ARRA FED GRANT EXCHANGE	-	-	-
13	157,952	-	-	-	DEBT PROCEEDS - OTIB	-	-	-
14					GRANTS/CONTRIBUTIONS			
15	-	-	-	-	STATE GRANT - SCA	50,000	-	-
16					MISCELLANEOUS REVENUE			
17	311	2,317	200	180	MISCELLANEOUS REVENUE	200	200	200
18					TRANSFERS IN			
19	-	-	-	-	TRANSFERS IN FROM EQUIPMENT RESERVE (CLOSING FUND)	-	-	-
20								
21								
22	1,003,395	1,027,620	1,228,588	1,253,646	TOTAL RESOURCES	1,290,916	944,275	955,970
23								
24					REQUIREMENTS BY PROGRAM			
25	116,062	94,575	186,365	157,700	PERSONAL SERVICES	193,745	197,715	201,710
26	164,912	166,264	171,200	169,370	MATERIALS & SERVICES	229,285	176,420	180,165
27	5,488	-	483,080	175,000	CAPITAL OUTLAY	-	-	-
28	151,834	-	-	-	OTIB PRINCIPAL	-	-	-
29	6,118	-	-	-	OTIB INTEREST	-	-	-
30	-	-	-	-	INTERFUND TRANSFERS	348,111	50,000	166,534
31								
32	444,414	260,839	840,645	502,070	TOTAL REQUIREMENTS BY PROGRAM	771,141	424,135	548,409
33			75,000		OPERATING CONTINGENCY	75,000	75,000	75,000
34	87,300	113,574	202,762	138,954	RESTRICTED - HWY 99 MAINTENANCE	163,954	189,579	190,219
35	181,896	181,896	(113,184)	100,896	ASSIGNED - CAPITAL OUTLAY REPLACEMENT	-	-	-
36	289,785	471,311	223,365	511,726	UNAPPROPRIATED ENDING FUND BALANCE	280,821	255,561	142,343
37	1,003,395	1,027,620	1,228,588	1,253,646	TOTAL STREET FUND	1,290,916	944,275	955,970

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual	First Preceding Year 2011-12	Second Preceding Year 2010-11				FY 2014-15	FY 2015-16	FY 2016-17
1	5,129	8,808	11,115	11,115	PERSONAL SERVICES	12,300	12,300	12,300	1
2	-	-	27,470	20,605	CITY MANAGER	28,575	28,575	28,575	2
3	35,722	26,506	37,210	32,690	PUBLIC WORKS SUPERINTENDENT	34,960	35,660	36,375	3
4	(40)	3,463	9,665	9,665	LABORER 1	13,040	13,300	13,565	4
5	5,785	9,445	10,760	10,760	ADMINISTRATIVE ASSISTANT	11,665	11,665	11,665	5
6	18,784	11,568	9,975	9,975	FINANCE DIRECTOR	11,305	11,530	11,760	6
7	11,769	2,403	14,000	7,700	DEPUTY RECORDER	20,000	20,000	20,000	7
8	-	-	2,535	-	TEMPORARY PERSONNEL	-	-	-	8
9	3,878	1,083	2,250	2,600	STANDBY	2,000	2,000	2,000	9
10	3,178	3,088	3,600	3,875	OVERTIME	3,200	3,200	3,200	10
11	5,491	4,796	8,315	7,750	HOLIDAY	8,800	9,045	9,140	11
12	56	130	120	90	SOCIAL SECURITY	145	145	145	12
13	1,431	1,017	2,430	1,925	WORKERS COMP	2,805	2,805	2,805	13
14	15,597	14,836	25,580	20,275	UNEMPLOYMENT	28,325	30,025	31,825	14
15	1,517	1,262	2,390	1,920	MEDICAL/DENTAL INSURANCE	2,545	2,545	2,545	15
16	214	190	260	230	HRA VEBA	280	290	300	16
17	7,551	5,980	18,690	16,525	LIFE INSURANCE	13,800	14,630	15,510	17
18					PERS				18
19	116,062	94,575	186,365	157,700	TOTAL PERSONAL SERVICES	193,745	197,715	201,710	19

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data		Adopted Budget This Year 2012-13	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual	First Preceding Year 2011-12				FY 2014-15	FY 2015-16	FY 2016-17
20					MATERIALS AND SERVICES			
21	2,048	1,501	2,000	3,490	SUPPLIES	2,000	2,500	3,000
22	-	-	-	-	GRAVEL	-	-	-
23	579	876	400	960	POSTAGE	400	450	500
24	1,186	2,418	1,900	1,100	DUES/SUBSCRIPTIONS	1,900	1,900	1,900
25	-	-	-	-	PRINTING	-	-	-
26	34	28	50	30	BANK FEES	50	50	50
27	45,568	40,802	30,000	36,290	PROFESSIONAL SERVICES - ENGINEERING	30,000	30,000	30,000
28	22,254	21,056	14,400	13,220	PROFESSIONAL SERVICES - ATTORNEY	14,400	14,760	15,130
29	-	2,411	-	545	AUDITOR	1,585	1,625	1,650
30	5,658	10,224	8,000	10,200	CONTRACTED SERVICES	8,000	8,000	8,000
31	6,960	9,833	6,500	6,500	INSURANCE	6,500	6,665	6,830
32	49,606	48,493	45,000	42,265	UTILITIES	45,000	47,250	49,615
33	149	770	350	350	TELEPHONE	350	370	390
34	254	100	2,000	1,670	SMALL TOOLS & MINOR EQUIPMENT	4,000	4,000	4,000
35	1,037	107	500	320	EQUIPMENT LEASE/RENTALS	500	500	500
36	-	-	1,000	-	COMPUTER EQUIPMENT	1,000	-	-
37	356	200	-	-	SOFTWARE MAINTENANCE	-	-	-
38	4,431	3,504	2,000	1,280	BLDG. REPAIRS/MAINTENANCE	2,000	2,000	2,000
39	1,671	-	1,000	1,500	STORM SEWER MAINTENANCE	1,000	1,000	1,000
40	7,127	7,460	35,000	31,450	STREET MAINTENANCE	85,000	35,000	35,000
41	142	559	2,500	2,050	STREET SIGNS	2,500	2,000	2,000
42	-	2,533	3,000	1,665	TRAFFIC MARKINGS	3,000	2,500	2,500
43	324	170	2,500	2,025	VEHICLE MAINTENANCE	2,500	2,500	2,500
44	1,624	1,802	3,100	3,100	IT MAINTENANCE	3,100	3,100	3,100
45	198	451	500	1,750	EQUIPMENT MAINTENANCE	3,500	2,000	2,000
46	3,693	3,180	3,500	3,285	FUEL	4,000	4,250	4,500
47	8,919	6,602	4,000	3,100	SWEETPEE MAINTENANCE	7,000	4,000	4,000
48	1,094	1,184	1,000	1,225	MISCELLANEOUS	-	-	-
49	-	-	1,000	-	OTHER PURCHASED SERVICES	-	-	-
50	-	-	-	-				
51	164,912	166,264	171,200	169,370	TOTAL MATERIALS AND SERVICES	229,265	176,420	180,165
52					CAPITAL OUTLAY			
53	-	-	-	-	IMPROVEMENT - CHERYL & ROSE PROJECT	-	-	-
54	5,488	-	483,080	175,000	CAPITAL OUTLAY-STREET REHABILITATION	-	-	-
55								
56	5,488	-	483,080	175,000	TOTAL CAPITAL OUTLAY	-	-	-
57					DEBT SERVICE			
58	151,834	-	-	-	OTIB PRINCIPAL	-	-	-
59	6,118	-	-	-	OTIB INTEREST	-	-	-
60								
61	157,952	-	-	-	TOTAL DEBT SERVICE	-	-	-
62								
63					TRANSFERS			
64	-	-	-	-	CAPITAL RESERVE FUND	348,111	50,000	166,534
65								
66	-	-	-	-	TOTAL TRANSFERS	348,111	50,000	166,534
67								
68	444,414	260,839	840,645	502,070	TOTAL REQUIREMENTS	771,141	424,136	548,409

RESOURCES & REQUIREMENTS WATER FUND

Historical Data		Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION				PROJECTION		
								FY 2014-15	FY 2015-16	FY 2016-17
Second Preceding Year 2011-12	First Preceding Year 2012-13									
RESOURCES										
		627,237	643,008	WORKING CAPITAL (ACCRUAL BASIS)		867,513	265,166	260,555	1	
284,069	465,323			CHARGES FOR SERVICES		1,234,410	1,252,930	1,271,725	2	
1,073,076	1,128,749	1,176,990	1,204,300	WATER SALES		-	-	-	3	
4,339	878	1,700	880	SKYLINE PUMP INCOME		3,300	3,350	3,400	4	
2,824	3,301	3,000	3,990	PUMP MAINT FEE REVENUE		2,990	3,035	3,080	5	
2,899	582	1,460	6,250	INSTALLATIONS		2,080	2,110	2,140	6	
1,780	1,740	2,080	2,080	CROSS CONNECTION		-	-	-	7	
				FRANCHISE FEE REVENUES		12,000	12,180	12,365	8	
10,620	10,890	12,000	11,785	LATE FEES		6,800	6,900	7,005	9	
6,398	7,347	7,600	6,565	RECONNECT FEES		-	-	-	10	
				MISCELLANEOUS REVENUES		-	-	-	11	
708	2,317	-	6,120	MISCELLANEOUS REVENUES		-	-	-	12	
-	-	-	-	SALE OF SURPLUS		-	-	-	13	
-	-	65,000	49,755	FERN VALLEY INTERCHANGE WATERLINE REIMB - ODOT		-	-	-	14	
				EARNINGS ON INVESTMENTS		830	930	1,030	15	
1,546	511	830	825	INVESTMENT INTEREST		-	-	-	16	
				TRANSFERS IN		-	-	-	17	
64,054	-	-	-	TRANSFERS IN FROM GENERAL FUND		-	-	-	18	
-	-	-	-	TRANSFERS IN FROM WATER RESERVE		-	-	-	19	
-	-	-	-	TRANSFERS IN FROM INTERTIE DEBT SERVICE		-	-	-	20	
25,725	25,725	25,725	25,725	TRANSFERS IN FROM WATER SDC'S		25,725	25,725	25,725	21	
				TOTAL RESOURCES		2,155,648	1,572,326	1,587,025	22	
1,478,038	1,647,363	1,923,622	1,961,283						23	
				REQUIREMENTS BY PROGRAM					24	
				PERSONNEL		398,970	409,490	418,560	25	
318,267	325,396	373,975	349,230	MATERIALS & SERVICES		511,895	489,825	502,070	26	
470,919	512,600	472,940	472,380	CAPITAL OUTLAY		-	-	-	27	
63,333	32,199	450,000	138,000	TRANSFERS OUT		745,457	178,296	100,000	28	
-	-	160,196	134,160	DEBT SERVICE		134,160	134,160	134,160	29	
160,196	134,160								30	
				TOTAL REQUIREMENTS BY PROGRAM		1,790,482	1,211,771	1,154,790	31	
1,012,715	1,004,355	1,457,111	1,093,770	OPERATING CONTINGENCY		100,000	100,000	100,000	32	
				RESTRICTED - SKYLINE WATER PUMP		-	-	-	33	
25,981	34,186	23,748	22,548	ASSIGNED - CAPITAL REPLACEMENT		-	-	-	34	
196,213	246,014	(226,454)	141,546	UNAPPROPRIATED ENDING FUND BALANCE		265,166	260,555	332,235	35	
243,129	362,808	569,217	703,419	TOTAL WATER FUND		2,155,648	1,572,326	1,587,025	36	
1,478,038	1,647,363	1,923,622	1,961,283						37	

**REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND**

	Historical Data			Adopted Budget This Year 2013-14	Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual		FY 2014-15				FY 2015-16	FY 2016-17	
	Second Preceding Year 2011-12	First Preceding Year 2012-13							
1	5,129	8,808	11,115	11,115	CITY MANAGER	12,300	12,300	12,300	1
2	-	-	30,520	22,890	PUBLIC WORKS SUPERINTENDENT	31,750	31,750	31,750	2
3	73,370	78,610	79,230	78,975	LABORER	84,325	86,015	87,735	3
4	37,093	31,179	22,320	22,075	ADMIN. ASSISTANT	23,900	24,380	24,870	4
5	14,462	22,127	25,100	25,100	FINANCE DIRECTOR	27,220	27,220	27,220	5
6	18,784	21,499	22,105	21,755	DEPUTY RECORDER	23,120	23,585	24,060	6
7	33,418	21,389	22,850	15,945	ADMIN COORDINATOR	23,105	23,570	24,045	7
8	3,159	8,895	-	8,400	TEMPORARY PERSONNEL	20,000	20,000	20,000	8
9	10,057	15,048	10,140	10,195	STANDBY	10,240	10,240	10,240	9
10	11,263	10,141	13,200	13,420	OVERTIME	13,200	13,200	13,200	10
11	8,753	8,694	10,650	10,760	HOLIDAY	10,650	10,650	10,650	11
12	15,964	16,292	16,950	16,125	SOCIAL SECURITY	18,050	20,115	20,355	12
13	189	278	260	260	WORKERS COMP	310	310	310	13
14	4,233	3,767	5,520	5,180	UNEMPLOYMENT	5,930	5,930	5,930	14
15	53,355	49,687	60,650	57,425	MEDICAL/DENTAL INSURANCE	60,790	64,440	68,305	15
16	4,761	4,782	5,425	5,125	HRA VEBA	5,460	5,460	5,460	16
17	503	400	390	360	LIFE INSURANCE	415	425	435	17
18	23,774	23,800	37,550	24,125	PERS	28,205	29,900	31,695	18
19									19
20	318,267	325,396	373,975	349,230	TOTAL PERSONAL SERVICES	398,970	409,490	418,560	20

**REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND**

	Historical Data				Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual						FY 2014-15	FY 2015-16	FY 2016-17	
	Second Preceding Year 2011-12	First Preceding Year 2012-13	Adopted Budget This Year 2013-14							
21						MATERIALS AND SERVICES				21
22	31,347	34,048	30,000	33,525	33,525	SUPPLIES	32,000			22
23	196	486	500	435	435	SAFETY EQUIPMENT	2,000	500	500	23
24	-	-	-	-	-	GRAVEL	-	-	-	24
25	7,347	5,537	5,500	6,770	6,770	POSTAGE	5,500	6,000	6,000	25
26	4,426	5,677	4,000	2,870	2,870	DUES/SUBSCRIPTIONS/FEES	4,000	4,000	4,000	26
27	-	-	-	-	-	PRINTING	-	-	-	27
28	168	153	500	905	905	PUBLICATIONS/ELECTIONS	500	500	500	28
29	593	1,042	100	90	90	FEES	100	100	100	29
30	-	-	-	-	-	FRANCHISE FEES	-	-	-	30
31	56,687	66,398	35,000	41,375	41,375	PROFESSIONAL SERVICES - ENGINEERING	35,000	35,000	35,000	31
32	10,616	9,822	6,840	4,400	4,400	PROFESSIONAL SERVICES - ATTORNEY	31,840	32,635	33,450	32
33	6,194	10,850	6,000	4,905	4,905	AUDITOR	7,140	7,305	7,410	33
34	18,340	14,660	7,500	6,100	6,100	CONTRACTED SERVICES	15,500	15,500	15,500	34
35	1,671	3,645	4,500	4,025	4,025	SAMPLE/TESTING	4,500	4,500	4,500	35
36	3,148	2,192	1,500	2,800	2,800	TRAVEL/TRAINING	5,000	5,000	5,000	36
37	1,294	1,525	1,800	1,690	1,690	UNIFORMS	2,500	2,500	2,500	37
38	29,740	33,167	36,000	37,280	37,280	INSURANCE	38,990	40,940	42,985	38
39	43,864	47,558	45,000	43,830	43,830	UTILITIES	46,000	48,300	50,715	39
40	6,787	3,764	4,000	3,840	3,840	TELEPHONE	4,000	4,200	4,410	40
41	-	-	300	-	-	PUMP FEE CHARGES	300	300	300	41
42	1,518	2,964	3,000	1,700	1,700	EQUIPMENT & SMALL TOOLS	3,000	2,500	2,500	42
43	315	1,814	500	760	760	EQUIPMENT LEASE/RENTALS	500	500	500	43
44	3,158	560	1,000	-	-	COMPUTER EQUIPMENT	1,000	1,000	1,000	44
45	50	140	1,000	100	100	SOFTWARE	1,000	1,000	1,000	45
46	4,126	3,755	4,200	3,725	3,725	SOFTWARE MAINTENANCE	3,900	3,900	3,900	46
47	2,600	4,179	3,000	2,300	2,300	BLDG REPAIR/MAINTENANCE	3,000	3,000	3,000	47
48	378	262	500	-	-	SKYLINE PUMP MAINTENANCE	-	-	-	48
49	18,213	21,470	22,000	19,355	19,355	LOST CREEK RESERVOIR O&M	19,600	19,600	19,600	49
50	7,312	1,909	1,000	990	990	GROUND REPAIR MAINTENANCE	1,000	1,000	1,000	50
51	8,666	10,872	8,700	9,850	9,850	IT MAINTENANCE	8,700	8,700	8,700	51
52	1,739	3,349	2,500	2,060	2,060	VEHICLE MAINTENANCE	3,500	3,000	3,000	52
53	-	-	-	-	-	TIRES	-	-	-	53
54	2,152	2,458	3,000	6,900	6,900	EQUIPMENT MAINTENANCE	3,000	3,500	4,000	54
55	7,992	7,447	7,000	6,275	6,275	FUEL	8,000	8,500	9,000	55
56	-	-	500	-	-	OPERATIONAL EXPENDITURES	-	-	-	56
57	-	-	-	-	-	METER PARTS	-	-	-	57
58	-	-	-	-	-	METER - NEW CONNECTIONS	-	-	-	58
59	-	-	-	-	-	PIPES & FITTINGS	-	-	-	59
60	180,024	202,065	214,330	213,635	213,635	WATER TRANSMISSION	202,950	208,025	213,225	60
61	10,158	8,766	10,670	9,890	9,890	TAP	17,875	18,320	18,775	61
62	100	33	500	-	-	OTHER MISCELLANEOUS	-	-	-	62
63	-	33	500	-	-	OTHER PURCHASED SERVICES	-	-	-	63
64										64
65	470,919	512,600	472,940	472,380	472,380	TOTAL MATERIALS AND SERVICES	511,895	489,825	502,070	65

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data				Estimated Actual This Year 2013-14	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		Adopted Budget This Year 2013-14	FY 2014-15			FY 2015-16	FY 2016-17		
	Second Preceding Year 2011-12	First Preceding Year 2012-13								
66						CAPITAL OUTLAY				66
67	-	-	-	-	-	EQUIPMENT	-	-	-	67
68	63,333	32,199	450,000	138,000	138,000	IMPROVEMENTS	-	-	-	68
69										69
70	63,333	32,199	450,000	138,000	138,000	TOTAL CAPITAL OUTLAY	-	-	-	70
71						TRANSFERS				71
72	-	-	-	-	-	CAPITAL RESERVE FUND	745,457	178,296	100,000	72
73	-	-	-	-	-	TOTAL TRANSFERS	745,457	178,296	100,000	73
74						DEBT SERVICE				74
75	30,649	5,611	5,600	5,793	5,793	CONTRACT 1 - PRINCIPAL	5,793	5,793	5,793	75
76	6,030	5,032	5,043	4,850	4,850	CONTRACT 1 - INTEREST	4,850	4,850	4,850	76
77	-	-	24,391	-	-	CONTRACT 2 - PRINCIPAL	-	-	-	77
78	-	-	1,645	-	-	CONTRACT 2 - INTEREST	-	-	-	78
79						RURAL DEVELOPMENT 91-03				79
80	46,741	46,006	46,006	45,237	45,237	DEBT INTEREST	45,237	45,237	45,237	80
81	15,465	16,200	16,200	16,969	16,969	DEBT PRINCIPAL	16,969	16,969	16,969	81
82						RURAL DEVELOPMENT 91-05				82
83	46,068	45,344	45,344	44,586	44,586	DEBT INTEREST	44,586	44,586	44,586	83
84	15,243	15,967	15,967	16,725	16,725	DEBT PRINCIPAL	16,725	16,725	16,725	84
85						TOTAL DEBT SERVICE	134,160	134,160	134,160	85
86	160,196	134,160	160,196	134,160	134,160	TOTAL DEBT SERVICE	134,160	134,160	134,160	86
87						TOTAL REQUIREMENTS	1,790,482	1,211,771	1,154,790	87
88	1,012,715	1,004,355	1,457,111	1,093,770	1,093,770	TOTAL REQUIREMENTS	1,790,482	1,211,771	1,154,790	88