



PROPOSED BUDGET

Fiscal Year

2013-2014

CITY OF PHOENIX
2013/2014 CITY OFFICIALS

ELECTED OFFICIALS:

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

APPOINTED OFFICIALS:

INTERIM CITY MANAGER/RECORDER..... Eli Naffah
DEPUTY CITY RECORDER..... Janette Boothe
FINANCE DIRECTOR..... Steven Weber
PLANNING DIRECTOR..... Dale Schulze
POLICE CHIEF..... Derek Bowker
CITY ATTORNEY..... Kurt Knudsen
MUNICIPAL COURT JUDGE..... James Wickre

**CITY OF PHOENIX
BUDGET COMMITTEE
2013/14**

Steve Weber, Budget Officer		112 W. 2 nd Street Steve@phoenixoregon.gov	541-535-1955
Jeff Bellah, Mayor	(12/14)	703 1 st Street Jbellah@phoenixoregon.gov	541-535-1634
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
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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
Annegret Topel	(12/13)	821 Amerman Dr actopel@charter.net	541-535-5948

CITY OF PHOENIX
2013-2014
BUDGET CALENDAR

1. Appoint Budget Officer March 4, 2013
2. Prepare proposed budget Feb. 5 – April 19
3. Print 1st notice of budget committee meeting April 10, 2013
4. Publish 2nd notice of budget committee meeting on City's website at least 10 days before the meeting April 12, 2013
5. First Budget Committee Meeting April 23, 2013
6. Second Budget Committee Meeting April 30, 2013
7. Third Budget Committee Meeting May 7, 2013
8. Final Budget Committee Meeting & Recommendation May 14, 2013
9. Hold Budget hearing (governing body) (publish not less than 5 days or more than 30 days before the hearing) June 3, 2013
10. Enact resolutions to: June 17, 2013
 Adopt budget
 Make appropriations
 Impose and categorize taxes
11. Submit tax certification documents to the Assessor by July 15th

BUDGET MESSAGE

Fiscal Year 2013-2014

TO: Honorable Budget Committee Members

FROM: Steve Weber, Finance Director

It is my pleasure to present the proposed fiscal year 2013-2014 budget which has been prepared pursuant to Oregon Budget Law and through a cooperative effort by city staff.

Throughout the state of Oregon, many local government agencies, especially small cities, have struggled to produce balanced budgets as they continue through the effects of the economy; declining revenues, increased costs, and service level reductions. We are pleased to report that the City of Phoenix has maintained its service levels despite having to make cost reductions in the prior year. Many industry experts agree that the public sector segment of the economy maintains an 18-24 month reactionary delay compared to the private sector. Since the economy seems to be recovering at an even slower pace, we feel it may be closer to 36 months before positive economic growth is felt here in the City. Budgets remain very much constrained, but we are confident the conservative approach in the financial policies and planning of the City will lead to fiscal stability.

While preparing the 2013/14 budget, there are many issues that are or will be worked on that could have a significant impact on this and future budget proposals. The Oregon Legislature is considering bills to reform the Public Employees Retirement System (PERS) and resolutions to reform the State's property tax system. In July of 2013, representatives from the City will begin negotiations with Teamsters Local 223 for a successor collective bargaining agreement for the Public Works and Police bargaining units. There are 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 go into effect in 2014. Although we have made a concerted effort to predict the outcome of these variables, we do not want to give the impression that such uncertainty has been completely eliminated from our budget.

For the most part, when comparing the 2013/14 budget to the 2012/13 budget I would consider it primarily "status quo". 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 2013/14 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 2013/14 City of Phoenix budget.

FISCAL YEAR 2013/14 BUDGET HIGHLIGHTS

The 2013/14 budget highlights largely involve changes in the personal services category. This budget includes an increase of 5.2% (on average) of total payroll costs for contributions to PERS. As well as a projected 15% increase in health insurance premiums in January. We won't know the actual increase, if any, until November when the Oregon Teamsters Employers Trust sends a letter regarding premium rates in the new year. The other significant piece of the personal services budget category is restoring staff work schedules. If you recall, the department heads are currently working 36 hour weeks and the current agreements for both bargaining units include furlough days. As I mentioned earlier, negotiations for the new contracts will begin in July 2013.

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 \$250,831,503 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 the same as this year; \$914,870. The estimated tax dollars to be received

is **\$899,200**. This is similar to receipts for the 2012/13 fiscal year and consistent with the collection rate of current year taxes the City has experienced in recent years.

The passage of past Oregon ballot measures 5 and 50, coupled with the more recent collapse of the housing market have left several Oregon communities in serious financial despair as tax dollars provide the main resource for providing public safety.

City	public safety spending as a percentage of property tax revenues
Bandon	592%
Stanfield	285%
Myrtle Point	192%
Bend	156%
Source: League of Oregon Cities study for FY2009-10	

Phoenix, however, has been able to avoid the catastrophic decreases in property tax revenue that some municipalities have been forced to endure, and while we have definitely been negatively impacted by these issues, we continue to fare better than many other communities. As an illustration for comparative purposes, the table to the left shows what other cities were spending on public safety as a percentage of property tax revenues. For the 2013/14 budget, Phoenix's public safety spending as a percentage of property tax revenue is 115%.

Franchise Fees

Franchise fees collected by the general fund will likely remain flat during the next budget cycle. Total franchise fees projected for the 2013/14 fiscal cycle are \$269,200.

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, 911 and state revenue sharing amounts show a slight decrease. Total State revenues projected for the 2013/14 fiscal cycle are \$387,495.

Street User Fee

Study sessions were held to review the street user fee ordinance to ensure all accounts were being charged in accordance with the provisions of the ordinance. This review led to changes in the monthly fees calculation for nearly 70 businesses starting in April 2013. As a result, total street user fee revenues projected for the 2013/14 fiscal cycle are \$144,800; an 18% increase due to a full year of fee change.

Water Fund

In January 2013, the City took over customers within the Charlotte Ann Water District; bringing the total number of accounts to around 1,400. Having these additional customers for a full year has led to a projected revenue increase of 2.7% to \$1,176,990 for 2013/14.

In March 2013, a water rate study was presented by Rural Community Assistance Corporation (RCAC) analyzing the current rate structure for the City. The Council has tasked the Water Commission to review the data contained in the report and make a recommendation whether a change in our water rates is necessary. The projected revenue for 2013/14 could be impacted depending on the decision made.

EXPENDITURES

General Costs

During the 2012/13 budget process, the general costs of the City were reduced in an effort to produce a budget where costs equaled the revenue coming in. In some cases, there were 25% reductions in certain cost areas. Throughout the year, staff has kept the actual costs in line with the amount budgeted and have projected the same cost levels for the 2013/14 budget cycle, to the extent practical.

As mentioned earlier, the most significant increase to expenditures is to the personal services category; taking into account the increased contribution rates for PERS as well as a potential 15% increase in health benefit costs. Although health insurance rates have held flat for the past two years, we have taken a conservative stance and included a provision for an increase. The unknown impacts of the federally mandated healthcare program, as well as healthcare related bills currently being considered in the state legislature, have created uncertainty and significantly limits our ability to accurately predict future increases.

Since personnel costs are somewhat fixed and the outcome of the successor collective bargaining agreement for both units will not be known until sometime during the fiscal year, departments were tasked with maintaining materials and service budget at the level of the previous year

The current fiscal year has presented numerous challenges but the City Council and staff have been conservative and conscientious in maintaining fiscal stability and creating 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. The employees of the city have worked to be more productive, assume greater roles of responsibility in providing quality service to its customers and community. . We believe we have now reached the threshold of maintaining current service levels. More specifically, if any budget categories are reduced further, we simply will not be capable of providing the service levels proposed in this year's budget.

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 Weber, Finance Director



Eli Naffah, Interim City Manager

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. Claflin.....	1951-1952
Kathryn Stancliffe.....	1953-1954
Dan H. Adams.....	1955-1956
Vincent Claflin.....	1957-1958
Arthur H. Macintosh.....	1959-1960
Faye Carver.....	1961-1962
Darrell Paxson.....	1963-1964
Cecil Claflin.....	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: 918 acres

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 918 acres. 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 deputy city recorder is responsible for the issuance of business licenses, and other permits as required by the Municipal Code. 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 City Planner 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 Jeff Ballard of RH2 Engineering is responsible for the operation and maintenance of water and storm facilities, streets, and public parks. Jeff Ballard gives supervision and direction to a four-member public works crew. Jeff Ballard 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 19 employees for fiscal year 2013/2014. This includes 18 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, and six patrol officers, 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	.35
Administrative Coordinator/Court Clerk	<u>.25</u>
	1.10

POLICE:

Chief	1.00
Sergeant	1.00
Police Officers	6.00
Community Service Officer	<u>1.00</u>
	9.00

PLANNING:

Planning Director	.60
Associate Planner	<u>.45</u>
	1.05

BUILDING:

Planning Director	.40
Associate Planner	<u>.30</u>
	.70

PUBLIC WORKS:

Street	
City Manager/Recorder	.15
Finance Director	.15
Laborer	.83
Deputy City Recorder	.20
Administrative Assistant	<u>.25</u>
	1.58

Water

Laborers	1.65
City Manager/Recorder	.15
Finance Director	.35
Deputy City Recorder	.45
Administrative Coordinator/Court Clerk	.75
Administrative Assistant	<u>.60</u>
	3.95

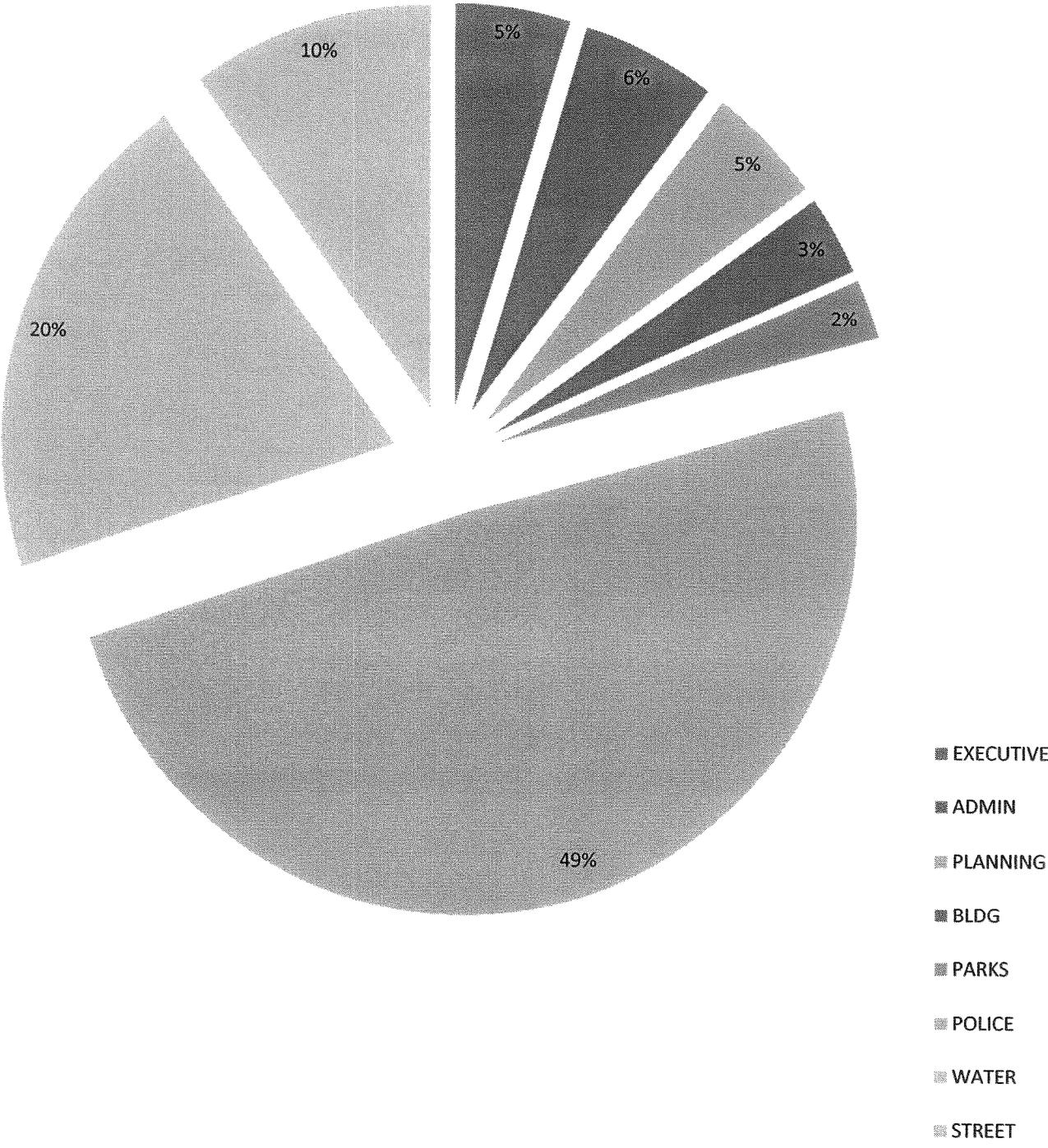
Parks

Laborers	.52
Administrative Assistant	<u>.15</u>
	.67

TOTAL

18.75 FTE

Percentage of Salary by Department



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 294.525). 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.

LOANS

Rural Development Loan

In August 2008, the City took out a loan that is payable over 40 years in the amount of \$350,000 through Rural Development. The loan was to pay for the renovation of the City Hall, Police, and Fire Hall Dormitory buildings. Annual payment of \$18,015 are payable each August 13th. This loan had was originally set to mature in 2047 but the City has plans to use assigned carry-over funds which will pay off the debt during the 2013-14 fiscal year. Principal and interest payments of 4.125% are made from the General Fund. The City is required to set aside \$2,718 annually into a Reserve fund until there is accumulated in that account the sum of \$27,175 after which deposits may be suspended, except to replace withdrawals.

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>2007 R.D LOAN</u>	<u>VEHICLE LEASE</u>	<u>ANNUAL TOTAL</u>
2013-2014	10,643	123,517	114,060	22,142	270,362
2014-2015	10,643	123,517	-	22,142	156,302
2015-2016	10,643	123,517	-	22,142	156,302
2016-2021	53,215	617,585	-	-	670,800
2021-2026	53,215	617,585	-	-	670,800
2026-2031	53,215	617,585	-	-	670,800
2031-2036	10,643	617,585	-	-	628,228
2036-2041	-	612,176	-	-	612,176
Totals	\$ 202,217	\$ 3,453,067	\$ 114,060	\$ 66,426	\$ 3,835,770

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 2013-2014 total \$2,167,846 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 less 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 Community Service 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 staying consistent with the two previous years.
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 consistent with the amount budgeted. The proposed budget is in line with the current year which we feel is an appropriate level of funding to expect on an annual basis.

Expenditures

In fiscal year 2013-2014, we have budgeted for \$1,861,485 in expenditures including our operating contingency from the General Fund. This is a slight increase of .96% 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.

Negotiations with the Teamsters Union on both of the collective bargaining agreements: The Police employees and the Public Works employees are set to begin in July 2013. Given that, it is too early to know definitively what effect these negotiations will have on the budget. However, management is aware of the constraints on City revenue and will seek a fair contract.

In comparing the proposed budgeted expenditures to that of the current year, excluding the operating contingency, the proposed expenditures show an increase of approximately \$17,682. Several factors contribute to this increase, but the 2 biggest factors are the increase in the PERS contributions rates as well as a projected 15% increase in health insurance premiums. The Police department budget shows a decrease in the Materials and Supplies line items as replacement of equipment was done in the previous year. This budget also includes the final payment in the City Hall loan through US Dept. of Agriculture. The regularly scheduled principal payment is \$8,605. Additional assigned funds from prior years will be used to pay off the remaining \$105,455 of principal.

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. prepays, 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 prepared this budget very cautiously with the unknown outcome of the union contract negotiations as well as the potential increase in health insurance premiums. 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 \$255,455, which can be broken down as follows:

City Hall loan payoff	\$ 105,455
Operating contingency	150,000
	<u>\$ 255,455</u>

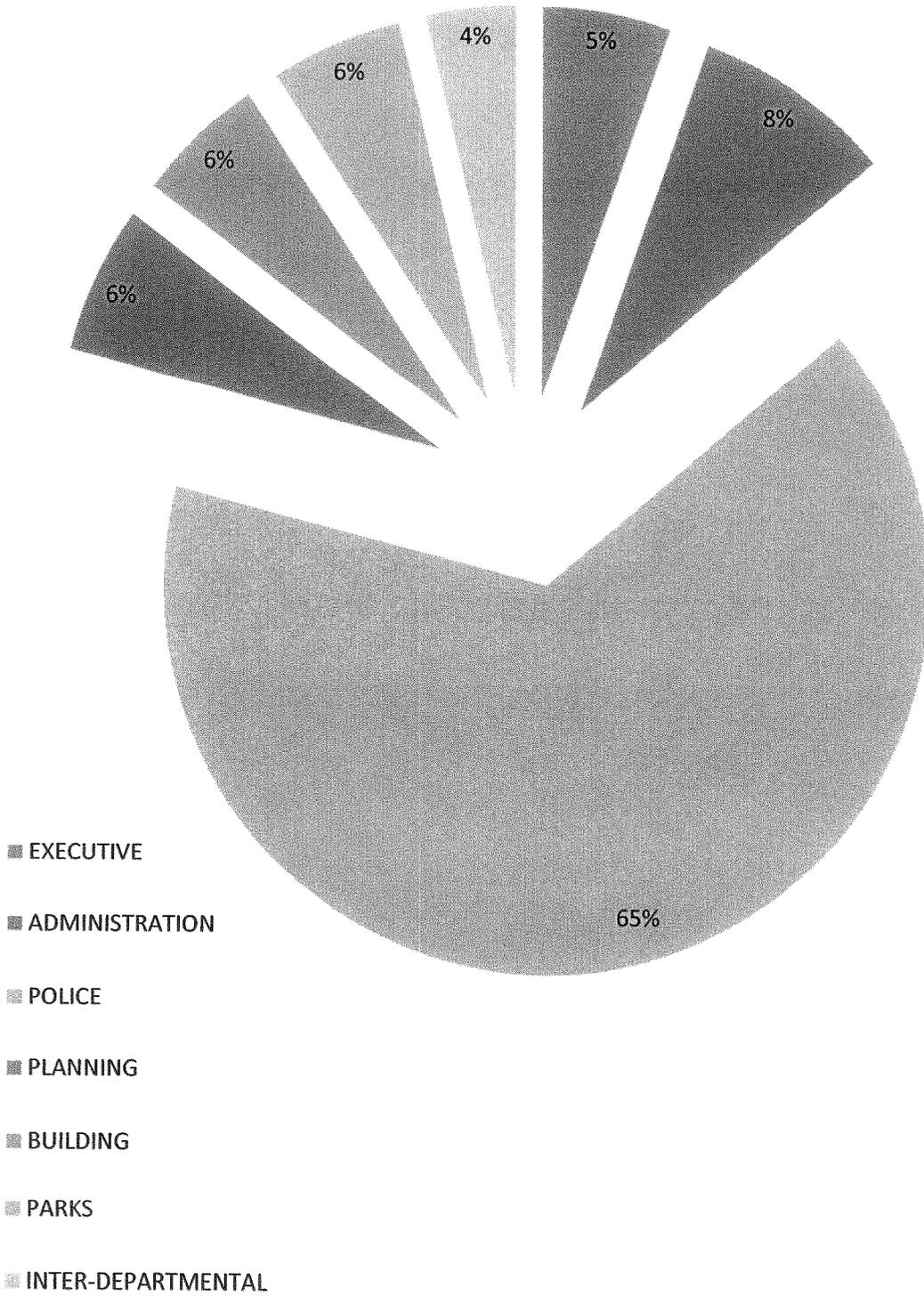
GENERAL FUND RESOURCES

Net Working Capital (Accrual Basis)	\$620,456
Estimated anticipated carry over from 2012-2013	
Delinquent Taxes	\$34,200
Property Taxes from prior years anticipated to be collected during 2013-2014	
Delinquent Tax Interest	\$500
Interest collected on delinquent taxes	
Motel Tax	\$12,900
Total Motel Tax anticipated to be received \$20,500. This is the amount allocated to General Fund. Other allocation to Advertising & Promotion and Tourist Usage.	
Delinquent Motel Penalty	\$1,600
Penalties on Delinquent Motels	
SDC Administration	\$1,400
Administration of SDC collection	
Lien Search	\$700
Researching any liens against properties	
Fingerprints	\$11,800
Charges for fingerprinting a person	
Plan Check	\$4,250
Reviewing Plans	
Business Licenses	\$23,200
Currently we have 333 registered businesses. Cost of business license is \$60.00 per year plus an additional \$6.00 per employee over/above two.	
Liquor Licenses	\$650
Licenses to sell alcohol	
Land Use Applications	\$8,175
Applications have significantly decreased due to the economy	
Building Permits	\$15,320
The fees can only be used to cover the cost of the Building Dept. Revenue has decreased due to economic factors.	

Fence Permits	\$350
Revenue has decreased due to economic factors	
Electrical Permits	\$2,500
The Electrical Permits are required to be accounted separately from other building permit fees. Revenue has begun to increase slightly.	
Fines & Forfeits	\$70,200
Fines collected through Municipal Court for traffic municipal Code violations.	
Delinquent Interest	\$5,000
Interest collected on delinquent fines	
Designated Fines & Forfeits	\$7,800
Monies received for writing into Jackson County Justice Court. General Fund receives 60% and the restricted amount is 40%	
Designated Municipal Traffic Violations	\$1,400
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: 8/30/2013	
Pacific Power.....5%.....Expires: 4/21/2020	
Qwest.....7%.....Expires: 11/6/2015	
Rogue Disposal...6%.....Expires: 6/1/2016	
Court Fees	\$4,300
Fees collected from court	
Vehicle Release	\$6,800
Monies collected from releasing vehicles back into owner custody	
Park Fees	\$200
To account for reserving the concession stand.	
NSF	\$200
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	\$65,485
Per diem rate \$14.33 x population of 4,570	
Cigarette Tax	\$6,030
Per diem rate of \$1.32 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	\$2,500
Revenues not identified elsewhere.	
Copies	\$50
Monies collected for copies	
Police Reports	\$600
Monies collected from Police Reports	
Investment Interest	\$7,100
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 2012-13	Resource and Requirements Description	Budget for Next Year 2013-2014			
	Actual	Adopted Budget This Year 2012-13	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2010-11	First Preceding Year 2011-12							
					RESOURCES				
1	1,084,439	1,044,688	748,579	744,287	NET WORKING CAPITAL (ACCRUAL BASIS)	620,456	620,456	620,456	520,456
2					TAXES				
3	33,132	32,125	34,500	33,860	DELINQUENT TAXES	34,200	34,200	34,200	34,200
4	555	181	350	525	DELINQUENT TAX INTEREST	500	500	500	500
5	5,888	7,695	8,200	13,140	MOTEL TAX	12,900	12,900	12,900	12,900
6	1,754	-	1,600	1,900	DELINQUENT MOTEL PENALTY	1,600	1,600	1,600	1,600
7					CHARGES FOR SERVICES				
8	1,224	2,300	2,140	1,400	SDC ADMINISTRATION	1,400	1,400	1,400	1,400
9	610	656	550	720	COMMUNITY SERVICE OFFICER	700	700	700	700
10	6,222	8,438	8,200	11,120	FINGERPRINTS	11,800	11,800	11,800	11,800
11	3,245	5,114	4,250	4,250	PLAN CHECK	4,250	4,250	4,250	4,250
12					LICENSES & PERMITS				
13	23,289	22,500	22,650	23,200	BUSINESS LICENSES	23,200	23,200	23,200	23,200
14	560	525	500	735	LIQUOR LICENSES	650	650	650	650
15	885	15,090	12,330	8,175	LAND USE APPLICATIONS	8,175	8,175	8,175	8,175
16	15,320	16,520	14,530	13,655	BUILDING PERMITS	15,320	15,320	15,320	15,320
17	450	150	300	350	FENCE PERMITS	350	350	350	350
18	3,248	2,177	1,100	2,540	ELECTRICAL PERMITS	2,500	2,500	2,500	2,500
19					FINES AND FORFEITS				
20	76,519	67,642	71,200	71,140	FINES AND FORFEITS	70,200	70,200	70,200	70,200
21	8,440	4,681	6,090	5,080	DELINQUENT INTEREST	5,000	5,000	5,000	5,000
22	8,865	11,393	9,750	7,965	DESIGNATED FINES & FORFEITS	7,800	7,800	7,800	7,800
23	1,611	1,312	1,300	1,395	DESIGNATED MUNICIPAL TRAFFIC VIOLATIONS	1,400	1,400	1,400	1,400
24	13,572	9,713	10,120	5,200	TEMP TRAFFIC SURCHARGE	4,800	4,800	4,800	4,800
25					FRANCHISE FEE REVENUES				
26	346,323	290,475	267,100	268,520	FRANCHISE FEES	269,200	269,200	269,200	269,200
27	6,053	4,375	3,600	4,245	COURT FEES	4,300	4,300	4,300	4,300
28	11,125	7,000	7,500	6,800	VEHICLE RELEASE	6,800	6,800	6,800	6,800
29	202	213	200	200	PARK FEES	200	200	200	200
30	325	200	250	200	NSF	200	200	200	200
31					INTERGOVERNMENTAL REVENUE				
32	39,619	25,933	32,500	36,970	STATE REVENUE	33,270	33,270	33,270	33,270
33	52,682	58,048	59,468	62,030	STATE LIQUOR TAXES	65,485	65,485	65,485	65,485
34	7,177	6,654	6,278	6,795	STATE CIGARETTE TAXES	6,030	6,030	6,030	6,030
35	237	-	-	-	URBAN RENEWAL NOTE	-	-	-	-
36	23,122	23,648	26,000	10,400	LOCAL CONTRIBUTIONS - PHS	23,600	23,600	23,600	23,600
37	24,008	22,219	23,397	23,380	9-1-1 SORC REQUIRED TAXES	21,110	21,110	21,110	21,110
38					GRANTS/CONTRIBUTIONS				
39	255	786	600	-	K-9 PROGRAM - RESTRICTED	-	-	-	-
40	4,080	1,040	3,000	-	OACP SEAT BELT GRANT	-	-	-	-
41	1,380	1,000	1,200	-	DUJI GRANT	-	-	-	-
42	-	-	1,500	3,200	BODY ARMOR GRANT	-	-	-	-
43	1,000	-	1,000	-	GRANT/WAL-MART	1,000	1,000	1,000	1,000

**RESOURCES & REQUIREMENTS
GENERAL FUND**

CITY OF PHOENIX

	Historical Data				Estimated Actual This Year 2012-13	Adopted Budget This Year 2012-13	Resource and 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									
44							MISCELLANEOUS REVENUES				44
45	2,397	3,132	100	13,980	100	13,980	MISCELLANEOUS REVENUES	2,500	2,500	2,500	45
46	16	77	50	30	50	30	COPIES	50	50	50	46
47	-	-	-	-	-	-	SALE OF SURPLUS	-	-	-	47
48	550	485	450	600	450	600	POLICE REPORTS	600	600	600	48
49	100	106	100	-	100	-	FACILITY RENTAL	-	-	-	49
50							EARNINGS ON INVESTMENTS				50
51	5,578	4,731	9,000	8,020	9,000	8,020	INVESTMENT INTEREST	7,100	7,100	7,100	51
52							TRANSFERS IN				52
53	-	-	27,960	27,960	27,960	27,960	LOAN REPAYMENT FROM PARKS SDC FUND	-	-	-	53
54	20,144	-	-	-	-	-	TRSF IN-PUBLIC SAFETY EQUIPMENT RESERVE (CLOSED)	-	-	-	54
55											55
56	1,836,201	1,703,022	1,429,482	1,423,967	1,429,482	1,423,967	TOTAL RESOURCES EXCEPT TAXES TO BE LEVIED	1,268,646	1,268,646	1,268,646	56
57			912,900	899,080	912,900	899,080	TAXES ESTIMATED TO BE RECEIVED	899,200	899,200	899,200	57
58	866,473	901,107					TAXES NECESSARY TO BALANCE				58
59	2,702,674	2,604,129	2,342,382	2,323,047	2,342,382	2,323,047	TOTAL RESOURCES	2,167,846	2,167,846	2,167,846	59

**RESOURCES & REQUIREMENTS
GENERAL FUND**

CITY OF PHOENIX

	Historical Data			Estimated Actual This Year 2012-13	Resource and Requirements Description	Budget for Next Year 2013-2014				
	Actual		Adopted Budget This Year 2012-13			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2010-11	First Preceding Year 2011-12								
60									60	
61					REQUIREMENTS BY DEPARTMENT					61
62	104,263	162,362	90,215	85,730	EXECUTIVE	85,780	82,885	82,885	82,885	62
63	158,459	160,480	135,290	127,849	ADMINISTRATION	133,850	126,050	126,050	126,050	63
64	1,044,480	1,009,805	1,009,080	1,047,224	POLICE	1,035,765	1,006,160	1,006,160	1,006,160	64
65	97,959	75,131	89,740	82,315	PLANNING	97,280	95,010	95,010	95,010	65
66	76,302	76,568	79,110	81,710	BUILDING	87,530	78,550	78,550	78,550	66
67	71,248	80,307	83,010	75,305	PARKS	88,025	79,735	79,735	79,735	67
68	77,543	73,434	62,625	57,725	INTER-DEPARTMENTAL	59,785	60,985	60,985	60,985	68
69										69
70	1,630,254	1,638,087	1,549,070	1,557,858	TOTAL REQUIREMENTS BY DEPARTMENT	1,588,015	1,529,375	1,529,375	1,529,375	70
71					CAPITAL OUTLAY					71
72	-	-	-	-		-	-	-	-	72
73										73
74	-	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	-	74
75					DEBT SERVICE					75
76	3,879	106,039	118,879	118,879	BOND PRINCIPAL - RURAL DEVELOPMENT	114,060	114,060	114,060	114,060	76
77	14,136	13,976	14,136	14,136	BOND INTEREST - RURAL DEVELOPMENT	9,410	9,410	9,410	9,410	77
78	7,000	7,000	7,000	7,000	LIBRARY FOUNDATION	-	-	-	-	78
79										79
80	25,015	127,015	140,015	140,015	TOTAL DEBT SERVICE	123,470	123,470	123,470	123,470	80
81					TRANSFERS					81
82	2,718	2,718	2,718	2,718	TRANSFER OUT TO DEBT RESERVE FUND	-	-	-	-	82
83	-	-	2,000	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	2,718	94,732	4,718	4,718	TOTAL TRANSFERS	-	-	-	-	86
87										87
88	1,657,987	1,859,834	1,843,803	1,702,591	OPERATING CONTINGENCY	150,000	150,000	150,000	150,000	88
89	1,986	1,249	349	750	TOTAL REQUIREMENTS	1,861,485	1,802,845	1,802,845	1,802,845	89
90	15,010	20,748	20,319	14,229	RESTRICTED - K9 CONTRIBUTIONS	-	-	-	-	90
91	760	1,374	(8,601)	2,649	COMMITTED - JACKSON COUNTY FINE SHARE	17,029	17,029	17,029	17,029	91
92	(8,358)	6,642	21,642	21,642	COMMITTED - TRAFFIC COURT EQUIPMENT	3,049	3,049	3,049	3,049	92
93	-	232,939	114,060	114,060	ASSIGNED - POLICE CAPITAL REPLACEMENT	36,642	36,642	36,642	36,642	93
94	1,035,290	481,343	350,810	467,126	ASSIGNED - RURAL DEVELOPMENT LOAN	-	-	-	-	94
95	2,702,675	2,604,129	2,342,382	2,323,047	UNAPPROPRIATED ENDING FUND BALANCE	249,641	308,281	308,281	308,281	95
96					TOTAL GENERAL FUND	2,167,846	2,167,846	2,167,846	2,167,846	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 2013/2014 City Manager salary and benefits are proportionally allocated to the General, Street and Utility Funds. These costs are based on a 36 hour work schedule through December 31, 2013 and returning to a 40 hour work schedule January 1, 2014. The increase in the current year is due to additional benefits being offered to the new City Manager as well as an anticipated increase in health insurance premiums.

Materials & Services: This section represents estimates of costs directly related to the office of the City Manager and City Council. There's a slight decrease of \$1,775 from prior year's budget. This is due in large part to a decrease in professional services and training/travel. No other significant changes made or increases requested.

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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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							
1	68,352	124,624	53,665	45,385	PERSONAL SERVICES	48,845	48,845	48,845	1
2	2,734	2,479	2,725	-	CITY MANAGER/CITY RECORDER	3,025	3,025	3,025	2
3	5,380	9,686	4,315	2,635	HOLIDAY	3,970	3,970	3,970	3
4	34	19	40	30	SOCIAL SECURITY	40	40	40	4
5	1,050	2,541	840	840	WORKERS COMP	855	855	855	5
6	10,169	6,235	9,350	19,920	UNEMPLOYMENT	10,050	9,105	9,105	6
7	897	640	855	-	MEDICAL/DENTAL INSURANCE	840	840	840	7
8	567	309	460	-	HRA VEBA	75	75	75	8
9	7,069	3,733	4,940	-	LIFE INSURANCE	6,830	6,830	6,830	9
10					PERS				10
11	96,252	150,266	77,190	68,810	TOTAL PERSONAL SERVICES	74,530	73,585	73,585	11
12					MATERIALS AND SERVICES				12
13	373	678	825	795	SUPPLIES	850	800	800	13
14	-	-	50	-	POSTAGE	-	-	-	14
15	1,397	1,452	2,000	1,750	DUES/SUBSCRIPTIONS/FEEES	1,850	1,850	1,850	15
16	-	-	-	-	PRINTING	-	-	-	16
17	2,067	7,315	6,000	6,450	PROFESSIONAL SERVICES	5,400	4,300	4,300	17
18	1,689	350	1,500	-	TRAVEL/TRAINING	1,000	500	500	18
19	-	-	1,250	595	TRAVEL/TRAINING-LEGISLATIVE	750	600	600	19
20	-	1,200	1,200	1,200	MAYORS EXPENSES	1,200	1,200	1,200	20
21	20	29	50	50	INSURANCE	50	50	50	21
22	1,565	-	-	-	FURNITURE	-	-	-	22
23	450	-	-	-	COMPUTER EQUIPMENT	-	-	-	23
24	279	-	-	-	SOFTWARE	-	-	-	24
25	-	16	-	-	REPAIRS/MAINTENANCE	-	-	-	25
26	171	1,056	150	6,080	OTHER MISCELLANEOUS	150	-	-	26
27									27
28	8,011	12,096	13,025	16,920	TOTAL MATERIALS AND SERVICES	11,250	9,300	9,300	28
29									29
30	104,263	162,362	90,215	85,730	TOTAL REQUIREMENTS	85,780	82,885	82,885	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. With the Administrative Coordinator position not being filled after an employee retired earlier this year, the Deputy City Recorder has taken on the role of court clerk.

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 increase from that of the prior year. This is mainly due to the increase in PERS contribution rates and an anticipated increase in the health insurance premiums.

Materials & Services: Shows a decrease of \$7,775 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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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							
1	32,348	37,622	32,875	32,875	FINANCE DIRECTOR	35,865	35,865	35,865	1
2	13,547	14,663	12,975	13,875	DEPUTY RECORDER	15,555	15,555	15,555	2
3	11,936	14,228	10,875	7,730	ADMINISTRATIVE COORDINATOR	7,555	7,555	7,555	3
4	3,039	12,117	-	-	TEMPORARY PERSONNEL	-	-	-	4
5	1,136	1,421	1,075	925	OVERTIME	925	925	925	5
6	2,479	1,740	1,900	1,900	HOLIDAY	1,900	1,900	1,900	6
7	4,606	5,575	4,485	4,305	SOCIAL SECURITY	4,660	4,660	4,660	7
8	62	37	65	65	WORKERS COMP	65	65	65	8
9	3,504	5,197	1,320	1,180	UNEMPLOYMENT	1,345	1,345	1,345	9
10	15,677	14,672	14,480	13,855	MEDICAL/DENTAL INSURANCE	15,800	14,250	14,250	10
11	3,257	1,215	1,300	1,175	HRA VEBA	1,320	1,320	1,320	11
12	122	119	145	125	LIFE INSURANCE	85	85	85	12
13	5,412	4,347	6,370	4,855	PERS	9,025	9,025	9,025	13
14									14
15	97,125	112,953	87,865	82,865	TOTAL PERSONAL SERVICES	94,100	92,550	92,550	15

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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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								
16						MATERIALS AND SERVICES				16
17	4,265	1,956	1,700	1,370	1,370	SUPPLIES	1,500	1,500	1,500	17
18	399	410	650	900	900	DUES/SUBSCRIPTIONS/FEEES	1,000	1,000	1,000	18
19	152	133	-	-	-	PRINTING	-	-	-	19
20	3,037	2,033	3,150	1,960	1,960	PUBLICATIONS/ELECTIONS	2,100	2,000	2,000	20
21	1,550	610	1,000	780	780	CODIFICATION	800	800	800	21
22	250	250	250	-	-	FEES	-	-	-	22
23	1,574	3,015	2,500	2,500	2,500	BANK FEES	2,500	2,500	2,500	23
24	7,105	1,484	-	319	319	MISC. PROF. SERVICES & FINANCE SERVICES	-	-	-	24
25	4,800	5,000	4,800	4,800	4,800	PROF. SERV.-JUDGE	4,800	4,800	4,800	25
26	11,540	6,025	12,700	7,700	7,700	PROF. SERV.-AUDITOR	7,700	7,700	7,700	26
27	16,570	14,676	12,000	19,415	19,415	PROF. SERV.-CITY ATTORNEY	10,800	7,900	7,900	27
28	5,678	3,025	4,100	3,300	3,300	TRAVEL/TRAINING	4,200	3,200	3,200	28
29	512	595	425	560	560	MILEAGE REIMBURSEMENT	600	600	600	29
30	925	837	1,150	980	980	INSURANCE	1,000	1,000	1,000	30
31	435	358	500	-	-	COMPUTER EQUIPMENT	750	-	-	31
32	827	1,448	1,500	-	-	SOFTWARE	500	-	-	32
33	-	-	-	-	-	SOFTWARE MAINTENANCE	1,000	-	-	33
34	515	1,136	1,000	400	400	EQUIPMENT MAINTENANCE	500	500	500	34
35	1,200	-	-	-	-	MAYOR'S EXPENSES	-	-	-	35
36	-	66	-	-	-	OTHER MISCELLANEOUS EXPENDITURES	-	-	-	36
37										37
38	61,334	43,057	47,425	44,984	44,984	TOTAL MATERIALS AND SERVICES	39,750	33,500	33,500	38
39						CAPITAL OUTLAY				39
40	-	4,470	-	-	-	EQUIPMENT REPLACEMENT	-	-	-	40
41										41
42	-	4,470	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	42
43										43
44	158,459	160,480	135,290	127,849	127,849	TOTAL REQUIREMENTS	133,850	126,050	126,050	44

POLICE DEPARTMENT

The Police Department currently consists of a Police Chief, School Resource Officer, Community Service Officer, and six (6) patrol officers.

Personal Services: For fiscal year 2013/2014 there is a slight increase in personnel costs which is largely due to the increase in PERS contribution rates as well as an anticipated increase in health insurance premiums. The Police Clerk position is vacant in the coming year as well.

Materials & Services: This section represents estimates of costs directly related to the operations of the Police Department. There's a decrease of \$17,500 from prior year's budget. This is due in large part to a decrease in replacement equipment as those items were purchased in the prior year. No other significant changes made or increases requested.

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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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	71,696	71,402	67,370	67,370	67,370	POLICE CHIEF	71,120	71,120	71,120
2	58,138	57,905	52,320	57,670	57,670	SERGEANT	59,670	59,670	59,670
3	55,108	52,906	47,715	51,750	51,750	POLICE OFFICER	49,820	49,820	49,820
4	54,538	55,531	50,105	54,460	54,460	POLICE OFFICER	53,745	53,745	53,745
5	50,369	51,090	45,305	50,140	50,140	POLICE OFFICER	49,820	49,820	49,820
6	49,139	53,529	46,425	46,740	46,740	POLICE OFFICER	53,745	53,745	53,745
7	44,200	46,270	41,770	48,930	48,930	POLICE OFFICER	48,960	48,960	48,960
8	54,599	53,973	48,930	52,705	52,705	POLICE OFFICER - SRO	53,010	53,010	53,010
9	29,388	31,145	29,385	31,620	31,620	COMMUNITY SERVICE OFFICER	35,100	35,100	35,100
10	45,443	43,791	39,740	33,910	33,910	POLICE CLERK	-	-	-
11	30,592	19,467	20,000	20,000	20,000	OVERTIME	35,000	20,000	20,000
12	26,745	30,506	26,550	32,480	32,480	HOLIDAY PAY	29,500	29,500	29,500
13	43,274	39,654	38,945	42,760	42,760	SOCIAL SECURITY	41,270	41,270	41,270
14	555	503	565	700	700	WORKERS COMP	520	520	520
15	10,595	13,980	11,950	12,540	12,540	UNEMPLOYMENT	11,000	11,000	11,000
16	127,108	133,603	133,605	129,150	129,150	MEDICAL/DENTAL INSURANCE	129,250	122,750	122,750
17	11,000	12,000	12,000	11,600	11,600	HRA VEDA	10,800	10,800	10,800
18	1,069	1,050	1,125	1,075	1,075	LIFE INSURANCE	760	760	760
19	67,628	70,233	58,510	61,660	61,660	PERS	84,770	84,770	84,770
20									
21	831,174	838,538	772,315	810,455	810,455	TOTAL PERSONAL SERVICES	817,870	796,360	796,360

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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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								
22						MATERIALS AND SERVICES				
23	9,047	6,954	9,200	9,200	9,200	SUPPLIES	9,200	9,200	9,200	22
24	-	27	100	-	100	POSTAGE	100	100	100	23
25	695	674	1,250	1,195	1,500	DUES/SUBSCRIPTIONS/FEES	1,500	1,500	1,500	24
26	130	1,609	1,500	1,420	1,500	PRINTING	1,500	1,500	1,500	25
27	127	34	200	200	200	SUSPENSION PACKET	200	200	200	26
28	6,939	8,195	10,000	10,000	10,000	PROFESSIONAL SERVICES	10,000	10,000	10,000	27
29	865	-	2,000	1,500	2,000	INVESTIGATIONS	2,000	1,500	1,500	28
30	57,949	58,629	61,900	61,880	62,500	DISPATCH	62,500	62,500	62,500	29
31	10,794	7,838	10,000	10,000	11,000	TRAVEL/TRAINING	11,000	10,000	10,000	30
32	6,356	8,199	8,000	7,800	8,000	UNIFORMS	8,000	8,000	8,000	31
33	-	1,385	6,400	6,400	1,800	BODY ARMOR	1,800	1,800	1,800	32
34	29,898	24,298	32,000	33,410	36,000	INSURANCE	36,000	36,000	36,000	33
35	2,594	3,038	3,600	3,380	3,600	CELL PHONES	3,600	3,600	3,600	34
36	8	280	-	-	-	PAGER	-	-	-	35
37	1,542	1,789	3,600	3,600	3,600	VEHICLE BROADBAND	3,600	3,600	3,600	36
38	8	-	-	-	-	SMALL TOOLS & EQUIPMENT	-	-	-	37
39	238	5,655	21,000	21,000	5,000	DESIGNATED EQUIPMENT & SUPPLIES COURT	5,000	5,000	5,000	38
40	450	688	2,500	2,500	1,000	DESIGNATED TRAFFIC ENFORCEMENT EQUIPMENT	1,000	1,000	1,000	39
41	1,209	1,523	1,500	499	750	DESIGNATED K-9 PROGRAM	750	750	750	40
42	1,954	394	6,500	6,500	-	COMPUTER EQUIPMENT	-	-	-	41
43	1,715	745	1,000	1,000	1,000	EQUIPMENT/BUILDING MAINT.	1,000	1,000	1,000	42
44	-	-	-	-	-	IT MAINTENANCE	-	-	-	43
45	9,079	8,236	5,000	5,000	6,000	VEHICLE MAINTENANCE	6,000	5,000	5,000	44
46	24,034	26,848	25,000	26,190	30,000	FUEL PURCHASES	30,000	24,405	24,405	45
47	1,659	309	-	-	-	DUJI GRANT	-	-	-	46
48	2,578	966	-	-	-	SEAT BELT GRANT EXPENSE	-	-	-	47
49	-	-	1,000	1,000	-	GRANT - WALMART	-	-	-	48
50	-	-	-	-	1,000	-	1,000	1,000	1,000	49
51	169,868	168,323	213,260	213,674	195,750	TOTAL MATERIALS AND SERVICES	195,750	187,655	187,655	50
52	-	-	-	-	-	CAPITAL OUTLAY	-	-	-	51
53	43,438	-	-	-	-	PATROL VEHICLES (2)	-	-	-	52
54	-	2,945	-	-	-	EQUIPMENT REPLACEMENT	-	-	-	53
55	-	-	-	-	-	-	-	-	-	54
56	43,438	2,945	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	55
57	-	-	-	-	-	DEBT SERVICE	-	-	-	56
58	-	-	23,515	23,095	22,145	VEHICLE PRINCIPAL LEASE	22,145	22,145	22,145	57
59	-	-	-	-	-	-	-	-	-	58
60	-	-	23,515	23,095	22,145	TOTAL DEBT SERVICE	22,145	22,145	22,145	59
61	-	-	-	-	-	-	-	-	-	60
62	1,044,480	1,009,805	1,009,080	1,047,224	1,035,765	TOTAL REQUIREMENTS	1,035,765	1,006,160	1,005,160	61

PLANNING DEPARTMENT

The Planning Director is the interface between the public and local, state and Federal land-use and planning laws and regulations. The Department handles all applications for land-use 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, with the State and Federal agencies having regulatory authority affecting land use, and with the 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.

The Planning Department has been actively involved in development of the Regional Problem Solving Plan being coordinated with six other Jackson County cities, five state agencies, and Jackson County, and with design and planning of a replacement Fern Valley Interchange and related improvements in Phoenix by the Oregon Department of Transportation. Both are ongoing projects.

Personal Services: The proposed increase to the budget of approximately \$8,000 compared to that of the prior budget is due to an increase in PERS contribution rates as well as an anticipated increase in health insurance premiums.

Materials & Services: The proposed budget is consistent with that of the prior years with a decrease of almost \$1,000. This is due to a reduction in professional services compared to the amount budgeted in the prior year.

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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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							
1	47,632	35,625	32,350	32,350	32,350	PERSONAL SERVICES	35,340	35,340	35,340
2	-	8,139	14,840	15,100	15,100	PLANNING DIRECTOR	15,460	15,460	15,460
3	1,327	1,705	1,650	1,650	1,650	ASSISTANT PLANNER/CURRENT	1,650	1,650	1,650
4	3,722	3,482	3,740	3,780	3,780	HOLIDAY	4,010	4,010	4,010
5	23	41	70	70	70	SOCIAL SECURITY	70	70	70
6	1,620	2,025	1,300	1,315	1,315	WORKERS COMP	1,365	1,365	1,365
7	6,788	11,356	16,050	15,425	15,425	UNEMPLOYMENT	17,235	15,915	15,915
8	587	1,020	1,440	1,440	1,440	MEDICAL/DENTAL INSURANCE	1,440	1,440	1,440
9	272	342	235	235	235	HRA VEGA	235	235	235
10	(555)	3,150	3,640	3,675	3,675	LIFE INSURANCE	6,900	6,900	6,900
11						PERS			
12	61,416	66,885	75,315	75,040	75,040	TOTAL PERSONAL SERVICES	83,705	82,385	82,385
13						MATERIALS AND SERVICES			
14	(107)	649	1,000	600	600	SUPPLIES	600	600	600
15	982	1,024	1,250	1,000	1,000	DUES/PUBLICATIONS/ELECTIONS	1,000	1,000	1,000
16	43	-	-	-	-	PRINTING	-	-	-
17	33,694	3,681	2,500	-	-	PROFESSIONAL SERVICES - PLANNING SERVICES	2,500	2,500	2,500
18	-	-	2,000	4,200	4,200	PROFESSIONAL SERVICES - ATTORNEY	2,000	1,000	1,000
19	-	-	4,000	-	-	COMP PLAN UPDATE	4,000	4,000	4,000
20	219	658	1,200	1,200	1,200	TRAVEL/TRAINING	1,200	1,200	1,200
21	123	432	450	200	200	MILEAGE REIMBURSEMENT	250	250	250
22	43	69	75	75	75	INSURANCE	75	75	75
23	814	150	750	-	-	COMPUTER EQUIPMENT	750	500	500
24	687	-	1,000	-	-	SOFTWARE	1,000	1,500	1,500
25	45	8	100	-	-	EQUIP/BLDG MAINTENANCE	100	-	-
26	-	1,575	100	100	100	OTHER MISCELLANEOUS EXPENDITURES	100	-	-
27									
28	36,543	8,246	14,425	7,275	7,275	TOTAL MATERIALS AND SERVICES	13,575	12,625	12,625
29									
30	97,959	75,131	89,740	82,315	82,315	TOTAL REQUIREMENTS	97,280	95,010	95,010

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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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								
1	2,387	94	-	-	-	PERSONAL SERVICES	-	-	-	1
2	20,587	23,750	21,530	21,530	21,530	ADMINISTRATIVE COORDINATOR	23,560	23,560	23,560	2
3	-	5,426	9,880	10,330	10,330	PLANNING DIRECTOR	9,970	9,970	9,970	3
4	870	1,146	1,150	1,150	1,150	ASSISTANT PLANNER/CURRENT	1,150	1,150	1,150	4
5	1,802	2,343	2,490	2,525	2,525	HOLIDAY	2,675	2,675	2,675	5
6	18	27	45	45	45	SOCIAL SECURITY	50	50	50	6
7	-	-	870	875	875	WORKERS COMP	910	910	910	7
8	4,643	7,640	10,700	10,275	10,275	UNEMPLOYMENT	11,490	10,610	10,610	8
9	417	680	960	960	960	MEDICAL/DENTAL INSURANCE	960	960	960	9
10	44	52	160	160	160	HRA VEBE	160	160	160	10
11	834	2,319	2,425	2,460	2,460	LIFE INSURANCE	4,605	4,605	4,605	11
12						PERS				12
13	31,602	43,477	50,210	50,310	50,310	TOTAL PERSONAL SERVICES	55,530	54,650	54,650	13
14						MATERIALS AND SERVICES				14
15	346	673	900	400	400	SUPPLIES	500	400	400	15
16	261	30	-	-	-	PROFESSIONAL SERVICES	-	-	-	16
17	28,052	26,288	22,650	25,410	25,410	PROF. SERV.-BUILDING INSPECTION	25,410	17,910	17,910	17
18	5,616	4,238	3,000	3,150	3,150	PROF. SERV.-PLUMBING/MECHANICAL INSPECTION	3,150	3,150	3,150	18
19	2,394	1,862	1,850	2,440	2,440	PROF. SERV.-ELECTRICAL INSPECTION	2,440	2,440	2,440	19
20	364	-	500	-	-	COMPUTER EQUIPMENT	500	-	-	20
21	1,200	-	-	-	-	EQUIPBLDG MAINTENANCE	-	-	-	21
22	6,467	-	-	-	-	OTHER MISCELLANEOUS EXPENDITURES	-	-	-	22
23										23
24	44,700	33,091	28,900	31,400	31,400	TOTAL MATERIALS AND SERVICES	32,000	23,900	23,900	24
25										25
26	76,302	76,568	79,110	81,710	81,710	TOTAL REQUIREMENTS	87,530	78,550	78,550	26

PARKS DEPARTMENT

Personnel Services: Payroll related expenses for this department are higher than the prior year's budget due to salary and benefit costs associated with hiring a Superintendent. The increase in PERS contribution rates and an anticipated increase in health insurance premiums is also included.

Materials and Services: The proposed budget is 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.

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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	REQUIREMENTS DESCRIPTION			Budget For Next Year 2013-2014			
	Actual		First Preceding 2011-12			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2010-11	Actual										
1	-	-	-	-	-	PERSONAL SERVICES			3,050	3,050	3,050	1
2	24,160	27,982	19,440	22,740		PUBLIC WORKS SUPERINTENDENT			23,610	23,610	23,610	2
3	139	-	1,725	-	-	LABORER			-	-	-	3
4	2,220	694	1,250	100	100	OVERTIME			-	-	-	4
5	990	222	350	340	340	HOLIDAY			350	350	350	5
6	413	9,636	10,000	4,900	4,900	TEMP PERSONNEL			10,000	5,000	5,000	6
7	2,060	2,152	1,795	1,830	1,830	SOCIAL SECURITY			2,065	2,065	2,065	7
8	29	29	30	30	30	WORKERS COMP			30	30	30	8
9	-	-	635	645	645	UNEMPLOYMENT			660	660	660	9
10	6,564	6,992	6,950	7,075	7,075	MEDICAL/DENTAL INSURANCE			7,760	6,470	6,470	10
11	565	567	625	640	640	HRA VEBE			650	650	650	11
12	57	49	45	55	55	LIFE INSURANCE			50	50	50	12
13	3,053	3,112	2,480	2,525	2,525	PERS			4,200	4,200	4,200	13
14												14
15	40,250	51,435	45,325	40,880	40,880	TOTAL PERSONAL SERVICES			52,425	46,135	46,135	15
16						MATERIALS AND SERVICES						16
17	8,651	4,353	8,935	7,635	7,635	SUPPLIES			9,000	7,000	7,000	17
18	-	-	500	500	500	NON-CONSUMABLE SUPPLIES			250	250	250	18
19	301	142	200	200	200	PLANTS/SEEDS			200	200	200	19
20	5,730	7,212	5,750	5,695	5,695	CONTRACTED SERVICES			5,000	5,000	5,000	20
21	1,484	1,346	1,350	1,350	1,350	INSURANCE			1,400	1,400	1,400	21
22	7,895	10,423	14,200	13,370	13,370	UTILITIES			14,000	14,000	14,000	22
23	1,377	376	500	425	425	SMALL TOOLS & MINOR EQUIPMENT			500	500	500	23
24	25	-	-	-	-	COMPUTER EQUIPMENT			-	-	-	24
25	1,254	418	500	450	450	BLDG REPAIRS/MAINTENANCE			500	500	500	25
26	380	-	-	-	-	PARK SIGNS			-	-	-	26
27	3,092	4,287	4,500	4,300	4,300	PARKS MAINTENANCE			3,500	3,500	3,500	27
28	460	-	500	500	500	SPRAYING/CHEMICALS			500	500	500	28
29	90	-	-	-	-	DIRT/BARK/EDGING			-	-	-	29
30	80	315	250	-	250	EQUIPMENT MAINTENANCE			250	250	250	30
31	179	-	250	-	250	FUEL			250	250	250	31
32	-	-	250	-	250	TAXES - TID			250	250	250	32
33												33
34	30,998	28,872	37,685	34,425	34,425	TOTAL MATERIALS AND SERVICES			35,600	33,600	33,600	34
35												35
36	71,248	80,307	83,010	75,305	75,305	TOTAL REQUIREMENTS			88,025	79,735	79,735	36

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 slightly lower than that of the prior budget primarily due to dues and subscriptions.

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

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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 2011-12							
1	266	2,016	1,400	1,520	SUPPLIES	1,600	1,500	1,500	1
2	2,757	2,235	2,200	2,290	POSTAGE	2,400	2,400	2,400	2
3	2,946	3,207	3,650	300	DUES/SUBSCRIPTIONS/FEEES	750	750	750	3
4	119	536	600	-	FEEES	-	-	-	4
5	75	315	-	-	PROF. SERVICES - CONSULTANT	-	-	-	5
6	556	144	450	625	CONTRACTED SERVICES	650	650	650	6
7	10,742	9,684	8,100	6,950	TELEPHONE	7,000	7,000	7,000	7
8	11,763	12,412	11,925	9,415	UTILITIES	10,000	10,000	10,000	8
9	1,739	872	900	300	EQUIPMENT LEASE RENTAL	500	300	300	9
10	100	-	-	-	COMPUTER EQUIPMENT	-	-	-	10
11	2,795	3,127	3,150	3,150	SOFTWARE MAINTENANCE	3,150	3,150	3,150	11
12	529	(78)	125	450	BUILDING MAINTENANCE	400	400	400	12
13	9,807	14,790	10,800	13,625	IT MAINTENANCE	11,200	12,700	12,700	13
14	24,008	22,219	18,300	18,300	9-1-1 SORC-ASSIGNED TAXES	21,110	21,110	21,110	14
15	8,003	-	-	-	OTHER MISCELLANEOUS	-	-	-	15
16	785	1,048	1,025	800	EMPLOYEE RECOGNITION	1,025	1,025	1,025	16
17	563	907	-	-	COMMUNITY EVENTS	-	-	-	17
18									18
19	77,543	73,434	62,625	57,725	TOTAL MATERIALS AND SERVICES	59,785	60,985	60,985	19

STREET FUND

Revenues: Revenues in the street fund show a slight increase over last year's revenue which is largely due to aligning the Street User Fees based on how the ordinance is written.

Personnel Services: Payroll related expenses for this fund are higher than the prior year's budget due to salary and benefit costs associated with hiring a Superintendent. The increase in PERS contribution rates and an anticipated increase in health insurance premiums is also included.

Material and Services: The proposed budget is a decrease of \$18,000 is largely due to a decrease in professional services as well as storm sewer maintenance.

Capital Outlay: The amount budgeted is in line with the proposed capital improvement plan as the amount to be set aside in reserves for future capital projects.

RESOURCES & REQUIREMENTS STREET FUND

	Historical Data		Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	RESOURCE AND 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						
1	242,672	385,360	497,667	563,077	RESOURCES	740,538	740,538	740,538
2	1,514	2,729	1,500	2,870	WORKING CAPITAL (ACCRUAL BASIS)	2,800	2,800	2,800
3					INVESTMENT INTEREST			
4	117,415	119,529	125,000	122,960	CHARGES FOR SERVICES	144,800	144,800	144,800
5	24,902	25,655	25,000	26,100	STREET USER FEES	25,000	25,000	25,000
6	55,736	56,791	55,000	44,980	DEDICATED STREET USER FEE	45,000	45,000	45,000
7	13,676	10,809	8,000	7,920	STORMWATER UTILITY FEE	7,900	7,900	7,900
8					STREET SWEEPING			
9	1,755	675	500	945	LICENSES & PERMITS	750	750	750
10					ENCHROACHMENT PERMITS			
11	234,134	247,557	255,346	255,346	COMMUNITY SERVICE OFFICER	261,600	261,600	261,600
12	-	-	-	-	STATE GAS TAXES	-	-	-
13	123,291	33,390	-	-	ARRA FED GRANT EXCHANGE	-	-	-
14					DEBT PROCEEDS - OTIB			
15					GRANTS/CONTRIBUTIONS			
16					STATE GRANT - SCA			
17	125	310	200	200	MISCELLANEOUS REVENUE	200	200	200
18					MISCELLANEOUS REVENUE			
19	158,884	-	-	-	TRANSFERS IN	-	-	-
20					TRANSFERS IN FROM EQUIPMENT RESERVE (CLOSING FUND)			
21								
22	974,104	882,805	968,213	1,024,398	TOTAL RESOURCES	1,228,588	1,228,588	1,228,588
23								
24					REQUIREMENTS BY PROGRAM			
25	136,556	115,939	138,975	115,970	PERSONAL SERVICES	189,370	186,365	186,365
26	169,397	164,911	192,610	167,890	MATERIALS & SERVICES	174,200	171,200	171,200
27	159,500	5,488	200,000	-	CAPITAL OUTLAY	483,080	483,080	483,080
28	112,456	27,272	-	-	OTIB PRINCIPAL	-	-	-
29	10,835	6,118	-	-	OTIB INTEREST	-	-	-
30					INTERFUND TRANSFERS			
31								
32	588,744	319,728	531,585	283,860	TOTAL REQUIREMENTS BY PROGRAM	846,650	840,645	840,645
33					OPERATING CONTINGENCY	75,000	75,000	75,000
34	126,007	151,662	176,652	177,762	RESTRICTED - HWY 99 MAINTENANCE	202,762	202,762	202,762
35	93,384	181,896	75,896	275,896	ASSIGNED - CAPITAL OUTLAY REPLACEMENT	(113,184)	(113,184)	(113,184)
36	165,969	229,519	98,890	286,880	UNAPPROPRIATED ENDING FUND BALANCE	217,360	223,365	223,365
37	974,104	882,805	968,213	1,024,398	TOTAL STREET FUND	1,228,588	1,228,588	1,228,588

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 Second Preceding Year 2010-11	First Preceding Year 2011-12				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	8,544	5,129	12,085	9,725	CITY MANAGER	11,115	11,115	11,115	1
2	13,895	-	-	-	PUBLIC WORKS SUPERINTENDENT	27,470	27,470	27,470	2
3	35,383	35,723	34,365	31,390	LABORER 1	37,210	37,210	37,210	3
4	8,639	(40)	9,395	-	ADMINISTRATIVE ASSISTANT	9,665	9,665	9,665	4
5	4,977	5,785	10,195	10,195	FINANCE DIRECTOR	10,760	10,760	10,760	5
6	13,543	18,784	8,955	10,740	DEPUTY RECORDER	9,975	9,975	9,975	6
7	3,079	11,769	14,000	14,000	TEMPORARY PERSONNEL	14,000	14,000	14,000	7
8	223	-	2,740	-	STANDBY	2,535	2,535	2,535	8
9	5,040	3,878	3,625	2,170	OVERTIME	2,250	2,250	2,250	9
10	2,969	3,178	3,000	3,790	HOLIDAY	3,600	3,600	3,600	10
11	7,004	5,491	5,945	5,205	SOCIAL SECURITY	8,315	8,315	8,315	11
12	88	56	95	95	WORKERS COMP	120	120	120	12
13	1,152	1,431	1,955	1,925	UNEMPLOYMENT	2,430	2,430	2,430	13
14	20,939	15,597	21,380	17,240	MEDICAL/DENTAL INSURANCE	28,585	25,580	25,580	14
15	1,733	1,516	1,920	1,920	HRA/VEBA	2,390	2,390	2,390	15
16	301	213	300	300	LIFE INSURANCE	260	260	260	16
17	9,047	7,429	9,020	7,275	PERS	18,690	18,690	18,690	17
18									18
19	136,556	115,939	138,975	115,970	TOTAL PERSONAL SERVICES	189,370	186,365	186,365	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				20
21	2,493	2,075	2,900	2,200		SUPPLIES	2,000	2,000	2,000	21
22	-	-	-	-		GRAVEL	-	-	-	22
23	558	579	300	400		POSTAGE	400	400	400	23
24	1,155	1,186	2,600	1,900		DUES/SUBSCRIPTIONS	1,900	1,900	1,900	24
25	16	-	-	-		PRINTING	-	-	-	25
26	28	34	50	30		BANK FEES	50	50	50	26
27	54,348	41,083	40,000	37,900		PROFESSIONAL SERVICES - ENGINEERING	30,000	30,000	30,000	27
28	10,186	26,738	20,000	21,900		PROFESSIONAL SERVICES - ATTORNEY	18,000	14,400	14,400	28
29	2,370	-	-	1,710		AUDITOR	-	-	-	29
30	4,055	5,658	8,000	10,200		CONTRACTED SERVICES	8,000	8,000	8,000	30
31	7,582	6,933	5,750	6,400		INSURANCE	6,500	6,500	6,500	31
32	46,938	49,606	47,500	44,350		UTILITIES	45,000	45,000	45,000	32
33	315	149	350	350		TELEPHONE	350	350	350	33
34	627	254	3,310	3,310		SMALL TOOLS & MINOR EQUIPMENT	2,000	2,000	2,000	34
35	85	1,037	750	350		EQUIPMENT LEASE/RENTALS	500	500	500	35
36	2,151	-	2,000	500		COMPUTER EQUIPMENT	1,000	1,000	1,000	36
37	-	356	-	-		SOFTWARE MAINTENANCE	-	-	-	37
38	5,731	4,431	2,500	2,500		BLDG. REPAIRS/MAINTENANCE	2,000	2,000	2,000	38
39	10,511	1,671	11,000	3,000		STORM SEWER MAINTENANCE	1,000	1,000	1,000	39
40	6,100	7,127	20,000	7,500		STREET MAINTENANCE	35,000	35,000	35,000	40
41	717	142	2,000	2,000		STREET SIGNS	2,500	2,500	2,500	41
42	2,733	-	4,000	4,000		TRAFFIC MARKINGS	3,000	3,000	3,000	42
43	2,507	324	2,500	2,100		VEHICLE MAINTENANCE	2,500	2,500	2,500	43
44	2,172	1,624	2,100	1,650		IT MAINTENANCE	2,500	3,100	3,100	44
45	1,479	198	1,000	1,000		EQUIPMENT MAINTENANCE	500	500	500	45
46	1,243	3,693	4,000	3,640		FUEL	3,500	3,500	3,500	46
47	1,388	8,919	7,500	7,500		SWEPPER MAINTENANCE	4,000	4,000	4,000	47
48	1,202	1,094	1,500	1,500		MISCELLANEOUS	1,000	1,000	1,000	48
49	707	-	1,000	-		OTHER PURCHASED SERVICES	1,000	1,000	1,000	49
50										50
51	169,397	164,911	192,610	167,890		TOTAL MATERIALS AND SERVICES	174,200	171,200	171,200	51
52						CAPITAL OUTLAY				52
53	77,592	-	-	-		IMPROVEMENT - CHERYL & ROSE PROJECT	-	-	-	53
54	81,908	5,488	200,000	-		CAPITAL OUTLAY-STREET REHABILITATION	483,080	483,080	483,080	54
55										55
56	169,600	5,488	200,000	-		TOTAL CAPITAL OUTLAY	483,080	483,080	483,080	56
57						DEBT SERVICE				57
58	112,456	27,272	-	-		OTIB PRINCIPAL	-	-	-	58
59	10,835	6,118	-	-		OTIB INTEREST	-	-	-	59
60										60
61	123,291	33,390	-	-		TOTAL DEBT SERVICE	-	-	-	61
62										62
63						TRANSFERS				63
64	124,000	-	-	-		EQUIPMENT REPLACEMENT FUND	-	-	-	64
65										65
66	124,000	-	-	-		TOTAL TRANSFERS	-	-	-	66
67										67
68	712,744	319,728	531,585	283,860		TOTAL REQUIREMENTS	846,650	840,645	840,645	68

**RESOURCES & REQUIREMENTS
STREET SDC FUND**

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	RESOURCE AND 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							
1	1,736,552	1,760,876	1,791,874	1,791,170	1,822,168	RESOURCES	1,822,168	1,822,168	1,822,168
2	12,327	9,471	10,000	10,186	10,000	WORKING CAPITAL (ACCRUAL BASIS)	10,000	10,000	10,000
3						INVESTMENT INTEREST			
4	4,513	2,136	3,000	2,136	3,000	CHARGES FOR SERVICES	3,000	3,000	3,000
5	11,136	18,687	18,000	18,676	18,000	INTERCHANGE SDC'S	18,000	18,000	18,000
6						SYSTEM DEVELOPMENT CHARGE			
7	1,764,528	1,791,170	1,822,874	1,822,168	1,853,168	TOTAL RESOURCES	1,853,168	1,853,168	1,853,168
8						MATERIALS AND SERVICES			
9	3,652	-	5,500	-	5,500	PROFESSIONAL SERVICES	5,500	5,500	5,500
10	-	-	16,000	-	16,000	COMP PLAN	16,000	16,000	16,000
11									
12	3,652	-	21,500	-	21,500	TOTAL MATERIALS AND SERVICES	21,500	21,500	21,500
13						CAPITAL OUTLAY			
14	-	-	200,000	-	200,000	IMPROVEMENTS	200,000	200,000	200,000
15	-	-	-	-	-	INTERCHANGE IMPROVEMENTS	-	-	-
16									
17	-	-	200,000	-	200,000	TOTAL CAPITAL OUTLAY	200,000	200,000	200,000
18						TRANSFERS			
19	-	-	-	-	-	GENERAL FUND - SDC ADMIN. FEES (PRIOR YEARS)	-	-	-
20									
21	-	-	-	-	-	TOTAL TRANSFERS	-	-	-
22									
23									
24	3,652	-	221,500	-	221,500	TOTAL REQUIREMENTS	221,500	221,500	221,500
25	809,789	811,925	831,465	814,061	817,061	RESTRICTED - INTERCHANGE/HWY 99	817,061	817,061	817,061
26	951,087	979,245	769,909	1,008,107	814,607	UNAPPROPRIATED ENDING FUND BALANCE	814,607	814,607	814,607
27	1,764,528	1,791,170	1,822,874	1,822,168	1,853,168	TOTAL STREET SDC FUND	1,853,168	1,853,168	1,853,168

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 increase over that of the prior year due to the economy a large contributor to the motel tax making payments on arrearages.

Material & Services: Expenditures are consistent with those budgeted in prior years.

**RESOURCES & REQUIREMENTS
ADVERTISING PROMOTION FUND**

	Historical Data			Estimated Actual This Year 2012-13	Resource and Requirements Description	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 2012-13			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-11	First Preceding Year 2011-12							
1	1,460	1,097	250	947	RESOURCES	2,090	2,090	2,090	1
2	3	1	-	1	NET WORKING CAPITAL (ACCRUAL BASIS)	-	-	-	2
3					INVESTMENT INTEREST				3
4	975	1,117	1,000	1,683	TAX REVENUE	1,800	1,800	1,800	4
5					MOTEL TAX				5
6	-	6	-	-	MISCELLANEOUS REVENUE	-	-	-	6
7					MISCELLANEOUS REVENUES				7
8	2,438	2,221	1,250	2,631	TOTAL RESOURCES	3,890	3,890	3,890	8
9					MATERIALS AND SERVICES				9
10	128	-	100	-	SUPPLIES	100	100	100	10
11	279	-	200	-	PROFESSIONAL SERVICES	200	200	200	11
12	266	983	750	250	COMMUNITY EVENTS	500	1,000	1,000	12
13	668	291	150	291	MISCELLANEOUS EXPENSE	300	1,300	1,300	13
14									14
15	1,341	1,274	1,200	541	TOTAL MATERIALS AND SERVICES	1,100	2,600	2,600	15
16									16
17	1,097	947	50	2,090	UNAPPROPRIATED ENDING FUND BALANCE	2,790	1,290	1,290	17
18	2,438	2,221	1,250	2,631	TOTAL ADVERTISING PROMOTION FUND	3,890	3,890	3,890	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 increase over that of the prior year due to the economy a large contributor to the motel tax making payments on arrearages.

Material & Services: Expenditures include contributions to the Historical Society of \$1,500 and Chamber of Commerce of \$7,000.

**RESOURCES & REQUIREMENTS
TOURIST USAGE FUND**

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2013-14		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-11	First Preceding Year 2011-12							
1	31,825	17,315	5,298	6,863	RESOURCES	2,835	2,835	2,835	1
2	146	41	40	6	NET WORKING CAPITAL (ACCRUAL BASIS)	8	8	8	2
3					INVESTMENT INTEREST				3
4	2,166	3,507	2,900	5,466	TAX REVENUE	5,800	5,800	5,800	4
5					MOTEL TAX				5
6	-	-	2,000	2,000	TRANSFERS IN				6
7					TRANSFERS IN FROM GENERAL FUND				7
8									8
9	34,137	20,863	10,238	12,335	TOTAL RESOURCES	8,643	8,643	8,643	9
10					MATERIALS AND SERVICES				10
11	880	1,000	1,500	1,500	CONTRIBUTIONS - HISTORICAL SOCIETY	1,500	1,500	1,500	11
12	16,435	8,000	8,000	8,000	CHAMBER OF COMMERCE	7,000	7,000	7,000	12
13	-	5,000	-	-	COMMUNITY EVENTS	-	-	-	13
14	-	-	-	-	MISCELLANEOUS	-	-	-	14
15									15
16	17,315	14,000	9,500	9,500	TOTAL MATERIALS AND SERVICES	8,500	8,500	8,500	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	17,315	14,000	9,500	9,500	TOTAL REQUIREMENTS	8,500	8,500	8,500	24
25	16,822	6,863	738	2,835	UNAPPROPRIATED ENDING FUND BALANCE	143	143	143	25
26	34,137	20,863	10,238	12,335	TOTAL TOURIST USAGE FUND	8,643	8,643	8,643	26

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

	Historical Data			Estimated Actual This Year 2012-13	Resource and Requirements Description	Budget for Next Year 2013-14		
	Actual Second Preceding Year 2010-11	First Preceding Year 2011-12	Adopted Budget This Year 2012-13			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
					RESOURCES			
1	104,883	105,145	141,917	133,854	WORKING CAPITAL (ACCRUAL BASIS)	103,900	103,900	103,900
2	658	528	575	154	INVESTMENT INTEREST	158	158	158
3					CHARGES FOR SERVICES			
4	4,808	8,490	8,000	4,852	SYSTEM DEVELOPMENT CHARGE	4,852	4,852	4,852
5	-	25,164	-	-	GRANT - PLAYGROUND EQUIPMENT	-	-	-
6					TRANSFERS IN			
7		27,960	-	-	INTERFUND LOAN FROM GENERAL FUND	-	-	-
8								
9	110,349	167,287	150,492	138,860	TOTAL RESOURCES	108,910	108,910	108,910
10					MATERIALS AND SERVICES			
11	-	-	3,000	-	PROFESSIONAL SERVICES	3,000	3,000	3,000
12	-	-	4,000	-	COMP PLAN	4,000	4,000	4,000
13								
14	-	-	7,000	-	TOTAL MATERIALS AND SERVICES	7,000	7,000	7,000
15					DEBT SERVICE			
16	-	-	27,960	27,960	INTERFUND LOAN REPAYMENT TO GENERAL FUND	-	-	-
17								
18	-	-	27,960	27,960	TOTAL DEBT SERVICE	-	-	-
19					CAPITAL OUTLAY			
20	5,204	33,433	7,000	7,000	CAPITAL OUTLAY-IMPROVEMENTS	7,000	7,000	7,000
21								
22	5,204	33,433	7,000	7,000	TOTAL CAPITAL OUTLAY	7,000	7,000	7,000
23								
24								
25	5,204	33,433	41,960	34,960	TOTAL REQUIREMENTS	14,000	14,000	14,000
26	105,145	133,854	108,532	103,900	UNAPPROPRIATED ENDING FUND BALANCE	94,910	94,910	94,910
27	110,349	167,287	150,492	138,860	TOTAL PARKS & RECREATION SDC FUND	108,910	108,910	108,910

**RESOURCES & REQUIREMENTS
GREENWAY MAINTENANCE RESERVE FUND**

	Historical Data				Estimated Actual This Year 2012-13	Adopted Budget This Year 2012-13	Budget for Next Year 2013-2014			
	Actual		First Preceding Year 2011-12	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2010-11									
1	13,580	11,055	8,505	8,503	5,920	5,920	5,920	1		
2	75	48	50	17	20	20	20	2		
3								3		
4	-	-	-	-	-	-	-	4		
5								5		
6	13,655	11,103	8,555	8,520	5,940	5,940	5,940	6		
7								7		
8	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	10		
11								11		
12								12		
13	11,055	8,503	5,955	5,920	3,340	3,340	3,340	13		
14	13,655	11,103	8,555	8,520	5,940	5,940	5,940	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.

Line item number 3 reflects the transfer of \$2,718 from the General Fund. This money should be transferred from the General Fund until the City Hall Debt Reserve Fund attains \$27,175 per debt covenants.

We have not met our reserve requirement therefore we are continuing to budget the amount stipulated by the loan documents.

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

	Historical Data				Estimated Actual This Year 2012-13	Resource and Requirements Description	Budget for Next Year 2013-14		
	Actual		Adopted Budget This Year 2012-13	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-11	First Preceding Year 2011-12							
1	8,197	10,979	13,760	10,979	RESOURCES	13,720	13,720	13,720	1
2	64	59	63	23	NET WORKING CAPITAL (ACCRUAL BASIS)	25	25	25	2
3	2,718	2,718	2,718	2,718	INVESTMENT INTEREST	-	-	-	3
4					TRANSFER FROM GENERAL FUND				4
5	10,979	13,756	16,541	13,720	TOTAL RESOURCES	13,745	13,745	13,745	5
6					REQUIREMENTS BY DESCRIPTION				6
7	-	-	-	-	PAYMENT ON NOTE	-	-	-	7
8	-	-	-	-	IMPROVEMENTS TO FACILITY	-	-	-	8
9									9
10	-	-	-	-	TOTAL REQUIREMENTS BY DESCRIPTION	-	-	-	10
11									11
12	10,979	13,756	16,541	13,720	UNAPPROPRIATED ENDING FUND BALANCE	13,745	13,745	13,745	12
13	10,979	13,756	16,541	13,720	TOTAL CITY HALL DEBT RESERVE FUND	13,745	13,745	13,745	13

**RESOURCES & REQUIREMENTS
INTERTIE DEBT RESERVE FUND**

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	RESOURCE AND 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							
1	148,070	148,177	148,317	148,319	RESOURCES	148,364	148,364	148,364	1
2	107	142	140	45	WORKING CAPITAL (ACCRUAL BASIS)	50	50	50	2
3					INVESTMENT INTEREST				3
4	148,177	148,319	148,457	148,364	TOTAL RESOURCES	148,414	148,414	148,414	4
5									5
6	148,177	148,319	148,457	148,364	TOTAL INTERTIE DEBT RESERVE FUND	148,414	148,414	148,414	6

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 taking over the Charlotte Ann Water District. The other significant increase in revenue proposed in the budget is \$65,000 to be reimbursed by ODOT for costs the City has paid related to the design plan for the Fern Valley Interchange Waterline.

Personnel Services: Payroll related expenses for this fund are higher due to the allocation of the City Manager and Finance Director wages. The amount for the Finance Director relates to the increase in the new contract. Over the last twelve months the department has consistently tracked labor commitments to establish actual costs and some of the costs have gone up with employee's commitments: Payroll related expenses for this fund are higher than the prior year's budget due to salary and benefit costs associated with hiring a Superintendent. The increase in PERS contribution rates and an anticipated increase in health insurance premiums is also included.

Material and Services: Although there are significant increase proposed for supplies, water transmission, TAP and some maintenance line items, those increase are offset by decreases to professional and contract services. Overall this category has a slight decrease proposed of just over \$6,000.

Capital Outlay: The amount budgeted is in line with the proposed capital improvement plan as the amount to be set aside in reserves for future capital projects.

The big capital project that is hanging out there is the reconstruction of facilities caused by the construction of the Fern Valley Interchange. The City staff is working hard to come up with alternative ideas for the funding, but in reality some costs will most likely fall into the hands of the water fund. The plan right now is to save as much money as possible be prepared for possible future expenditures.

RESOURCES & REQUIREMENTS WATER FUND

	Historical Data		Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2013-2014			
	Second Preceding Year 2010-11	First Preceding Year 2011-12				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Actual								
1	158,277	284,069	442,956	468,990	RESOURCES	627,237	627,237	627,237	1
2					WORKING CAPITAL (ACCRUAL BASIS)				2
3	1,014,487	1,077,613	1,093,610	1,148,290	CHARGES FOR SERVICES	1,176,990	1,176,990	1,176,990	3
4	4,059	4,339	4,100	1,700	WATER SALES	1,700	1,700	1,700	4
5	2,221	2,824	2,500	3,020	SKYLINE PUMP INCOME	3,000	3,000	3,000	5
6	4,493	2,899	3,200	1,460	PUMP MAINT FEE REVENUE	1,460	1,460	1,460	6
7	2,590	1,780	1,750	2,080	INSTALLATIONS	2,080	2,080	2,080	7
8					CROSS CONNECTION				8
9	10,363	10,620	10,400	12,030	FRANCHISE FEE REVENUES	12,000	12,000	12,000	9
10	6,793	6,598	6,200	7,610	LATE FEES	7,600	7,600	7,600	10
11					COMMUNITY SERVICE OFFICER				11
12	7,990	233	3,500	-	MISCELLANEOUS REVENUES	-	-	-	12
13	10	-	-	-	MISCELLANEOUS REVENUES	-	-	-	13
14	-	-	40,000	-	SALE OF SURPLUS	65,000	65,000	65,000	14
15	-	-	-	-	FERN VALLEY INTERCHANGE WATERLINE REIMB - ODOT	-	-	-	15
16	1,611	1,546	1,500	825	EARNINGS ON INVESTMENTS	830	830	830	16
17					INVESTMENT INTEREST				17
18	-	64,054	-	-	TRANSFERS IN	-	-	-	18
19	167,198	-	-	-	TRANSFERS IN FROM GENERAL FUND	-	-	-	19
20	261	-	-	-	TRANSFERS IN FROM WATER RESERVE	-	-	-	20
21	25,725	25,725	25,725	25,725	TRANSFERS IN FROM INTERTIE DEBT SERVICE	25,725	25,725	25,725	21
22					TRANSFERS IN FROM WATER SDC'S				22
23	1,406,078	1,482,100	1,635,441	1,671,730	TOTAL RESOURCES	1,923,622	1,923,622	1,923,622	23
24									24
25					REQUIREMENTS BY PROGRAM				25
26	327,107	318,664	299,995	342,655	PERSONNEL	378,245	373,975	373,975	26
27	545,055	463,628	480,225	503,642	MATERIALS & SERVICES	473,750	472,940	472,940	27
28	89,652	63,333	250,000	38,000	CAPITAL OUTLAY	450,000	450,000	450,000	28
29	-	-	-	-	TRANSFERS OUT	-	-	-	29
30	160,195	167,485	160,196	160,196	DEBT SERVICE	160,196	160,196	160,196	30
31									31
32	1,122,009	1,013,110	1,190,416	1,044,493	TOTAL REQUIREMENTS BY PROGRAM	1,462,191	1,457,111	1,457,111	32
33			125,275		OPERATING CONTINGENCY	100,000	100,000	100,000	33
34	18,969	22,930	25,648	22,548	RESTRICTED - SKYLINE WATER PUMP	23,748	23,748	23,748	34
35	159,546	196,213	(26,454)	141,546	ASSIGNED - CAPITAL REPLACEMENT	(226,454)	(226,454)	(226,454)	35
36	105,554	249,847	320,556	463,143	UNAPPROPRIATED ENDING FUND BALANCE	564,137	569,217	569,217	36
37	1,406,078	1,482,100	1,635,441	1,671,730	TOTAL WATER FUND	1,923,622	1,923,622	1,923,622	37

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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								
1	8,544	5,129	12,085	12,085	12,085	CITY MANAGER	11,115	11,115	11,115	1
2	28,079	-	-	-	-	PUBLIC WORKS SUPERINTENDENT	30,520	30,520	30,520	2
3	63,796	73,371	70,840	78,600	78,600	LABORER	79,230	79,230	79,230	3
4	36,724	37,093	19,490	36,060	36,060	ADMIN. ASSISTANT	22,320	22,320	22,320	4
5	12,442	14,462	23,785	23,785	23,785	FINANCE DIRECTOR	25,100	25,100	25,100	5
6	13,543	18,784	18,320	18,860	18,860	DEPUTY RECORDER	22,105	22,105	22,105	6
7	33,420	33,418	33,650	21,390	21,390	ADMIN COORDINATOR	22,850	22,850	22,850	7
8	6,931	3,159	-	7,800	7,800	TEMPORARY PERSONNEL	-	-	-	8
9	9,397	10,057	5,680	9,780	9,780	STANDBY	10,140	10,140	10,140	9
10	7,401	11,263	9,150	13,220	13,220	OVERTIME	13,200	13,200	13,200	10
11	7,457	8,753	7,990	10,670	10,670	HOLIDAY	10,650	10,650	10,650	11
12	16,527	15,964	14,065	16,740	16,740	SOCIAL SECURITY	16,950	16,950	16,950	12
13	215	189	230	260	260	WORKERS COMP	260	260	260	13
14	3,234	4,233	4,800	4,800	4,800	UNEMPLOYMENT	5,520	5,520	5,520	14
15	52,618	53,355	51,840	57,890	57,890	MEDICAL/DENTAL INSURANCE	64,920	60,650	60,650	15
16	4,598	4,761	4,715	5,265	5,265	HRA VEBA	5,425	5,425	5,425	16
17	583	503	590	660	660	LIFE INSURANCE	390	390	390	17
18	21,598	24,170	22,765	24,790	24,790	PERS	37,550	37,550	37,550	18
19										19
20	327,107	318,664	299,995	342,655	342,655	TOTAL PERSONAL SERVICES	378,245	373,975	373,975	20

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	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								
21						MATERIALS AND SERVICES				21
22	20,227	31,345	22,000	22,000	22,000	SUPPLIES	30,000	30,000	30,000	22
23	1,103	196	500	500	475	SAFETY EQUIPMENT	500	500	500	23
24	976	-	-	-	-	GRAVEL	-	-	-	24
25	5,797	7,347	7,250	7,250	4,750	POSTAGE	5,500	5,500	5,500	25
26	3,186	4,426	4,500	4,500	3,750	DUES/SUBSCRIPTIONS/FEES	4,000	4,000	4,000	26
27	16	-	-	-	-	PRINTING	-	-	-	27
28	876	188	500	500	-	PUBLICATIONS/ELECTIONS	500	500	500	28
29	122	593	100	100	170	FEES	100	100	100	29
30	64,054	-	-	-	-	FRANCHISE FEES	-	-	-	30
31	90,565	56,687	50,500	50,500	50,500	PROFESSIONAL SERVICES - ENGINEERING	35,000	35,000	35,000	31
32		10,616	9,500	9,500	9,500	PROFESSIONAL SERVICES - ATTORNEY	8,550	6,840	6,840	32
33	11,594	6,194	6,500	6,500	5,628	AUDITOR	6,000	6,000	6,000	33
34	7,189	18,340	13,725	21,000	21,000	CONTRACTED SERVICES	7,500	7,500	7,500	34
35	1,622	1,671	1,750	4,200	4,200	SAMPLE/TESTING	4,500	4,500	4,500	35
36	5,600	3,148	3,500	2,800	2,800	TRAVEL/TRAINING	1,500	1,500	1,500	36
37	1,473	1,294	1,800	1,300	1,300	UNIFORMS	1,800	1,800	1,800	37
38	33,624	29,740	32,000	32,000	32,000	INSURANCE	36,000	36,000	36,000	38
39	43,457	43,864	45,000	49,000	49,000	UTILITIES	45,000	45,000	45,000	39
40	6,786	6,787	6,200	4,400	4,400	TELEPHONE	4,000	4,000	4,000	40
41	-	-	300	-	-	PUMP FEE CHARGES	300	300	300	41
42	9,002	1,518	5,000	4,400	4,400	EQUIPMENT & SMALL TOOLS	3,000	3,000	3,000	42
43	386	315	500	1,499	1,499	EQUIPMENT LEASE/RENTALS	500	500	500	43
44	4,112	3,158	2,000	2,000	2,000	COMPUTER EQUIPMENT	1,000	1,000	1,000	44
45	830	50	1,000	1,000	1,000	SOFTWARE	1,000	1,000	1,000	45
46	8,571	4,126	4,200	4,200	4,200	SOFTWARE MAINTENANCE	4,200	4,200	4,200	46
47	11,183	2,600	3,000	3,000	3,000	BLDG REPAIR/MAINTENANCE	3,000	3,000	3,000	47
48	3,194	378	1,000	600	600	SKYLINE PUMP MAINTENANCE	500	500	500	48
49	19,265	10,924	16,600	21,470	21,470	LOST CREEK RESERVOIR O&M	22,000	22,000	22,000	49
50	1,595	7,312	5,800	3,500	3,500	GROUPS REPAIR MAINTENANCE	1,000	1,000	1,000	50
51	10,091	8,666	7,500	7,620	7,620	IT MAINTENANCE	7,800	8,700	8,700	51
52	2,962	1,739	3,000	2,600	2,600	VEHICLE MAINTENANCE	2,500	2,500	2,500	52
53	540	-	-	-	-	TIRES	-	-	-	53
54	10,100	2,152	3,000	3,000	3,000	EQUIPMENT MAINTENANCE	3,000	3,000	3,000	54
55	7,427	7,992	9,000	7,500	7,500	FUEL	7,000	7,000	7,000	55
56	975	-	1,000	-	-	OPERATIONAL EXPENDITURES	500	500	500	56
57	808	-	-	-	-	METER PARTS	-	-	-	57
58	1,119	-	-	-	-	METER - NEW CONNECTIONS	-	-	-	58
59	2,625	-	-	-	-	PIPES & FITTINGS	-	-	-	59
60	140,107	180,024	147,000	219,310	219,310	WATER TRANSMISSION	214,330	214,330	214,330	60
61	9,988	10,158	63,000	10,370	10,370	TAP	10,670	10,670	10,670	61
62	1,200	100	1,000	100	100	OTHER MISCELLANEOUS	500	500	500	62
63	708	-	1,000	-	-	OTHER PURCHASED SERVICES	500	500	500	63
64										64
65	545,055	463,628	480,225	503,642	503,642	TOTAL MATERIALS AND SERVICES	473,750	472,940	472,940	65

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			Adopted Budget This Year 2012-13	Estimated Actual This Year 2012-13	REQUIREMENTS DESCRIPTION	Budget For Next Year 2013-2014			
	Actual		First Preceding Year 2011-12				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-11									
66						CAPITAL OUTLAY				66
67	11,500	-	-	-	-	EQUIPMENT				67
68	78,152	63,333	250,000	38,000	38,000	IMPROVEMENTS	450,000	450,000	450,000	68
69										69
70	89,652	63,333	250,000	38,000	38,000	TOTAL CAPITAL OUTLAY	450,000	450,000	450,000	70
71						TRANSFERS				71
72										72
73						TOTAL TRANSFERS				73
74						DEBT SERVICE				74
75	29,684	5,434	5,255	5,611	5,611	CONTRACT 1 - PRINCIPAL	5,600	5,600	5,600	75
76	6,995	5,209	5,388	5,032	5,032	CONTRACT 1 - INTEREST	5,043	5,043	5,043	76
77		25,216	24,397	24,397	24,397	CONTRACT 2 - PRINCIPAL	24,391	24,391	24,391	77
78		820	1,639	1,639	1,639	CONTRACT 2 - INTEREST	1,645	1,645	1,645	78
79						RURAL DEVELOPMENT 91-03				79
80	47,854	46,741	47,854	46,006	46,006	DEBT INTEREST	46,006	46,006	46,006	80
81	14,765	15,465	14,352	16,200	16,200	DEBT PRINCIPAL	16,200	16,200	16,200	81
82						RURAL DEVELOPMENT 91-05				82
83	46,347	46,068	46,347	45,344	45,344	DEBT INTEREST	45,344	45,344	45,344	83
84	14,550	22,532	14,964	15,967	15,967	DEBT PRINCIPAL	15,967	15,967	15,967	84
85										85
86	160,195	167,485	160,196	160,196	160,196	TOTAL DEBT SERVICE	160,196	160,196	160,196	86
87										87
88	1,122,009	1,013,110	1,190,416	1,044,493	1,044,493	TOTAL REQUIREMENTS	1,457,111	1,457,111	1,457,111	88

**RESOURCES & REQUIREMENTS
WATER SDC FUND**

	Historical Data				Estimated Actual This Year 2012-13	Resource and Requirements Description	Budget for Next Year 2013-2014		
	Actual		Adopted Budget This Year 2012-13	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-11	First Preceding Year 2011-12							
1	173,186	162,405	138,488	165,678	RESOURCES	138,488	138,488	138,488	1
2	1,094	1,288	900	276	WORKING CAPITAL (ACCRUAL BASIS)	280	280	280	2
3					INVESTMENT INTEREST				3
4	13,850	27,710	25,725	13,850	OTHER RESOURCES	13,850	13,850	13,850	4
5					SYSTEM DEVELOPMENT CHARGES				5
6	188,130	191,403	165,113	179,804	TOTAL RESOURCES	152,618	152,618	152,618	6
7									7
8					MATERIALS AND SERVICES	-	-	-	8
9									9
10	-	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-	10
11					CAPITAL OUTLAY				11
12	-	-	35,000	-	IMPROVEMENTS	35,000	35,000	35,000	12
13									13
14	-	-	35,000	-	TOTAL CAPITAL OUTLAY	35,000	35,000	35,000	14
15					TRANSFERS				15
16									16
17	25,725	25,725	25,725	25,725	WATER FUND	25,725	25,725	25,725	17
18									18
19	25,725	25,725	25,725	25,725	TOTAL TRANSFERS	25,725	25,725	25,725	19
20									20
21									21
22	25,725	25,725	60,725	25,725	TOTAL REQUIREMENTS	60,725	60,725	60,725	22
23	162,405	165,678	104,388	138,488	UNAPPORTIONED ENDING FUND BALANCE	91,893	91,893	91,893	23
24	188,130	191,403	165,113	164,213	TOTAL WATER SDC FUND	152,618	152,618	152,618	24

**RESOURCES & REQUIREMENTS
STORMWATER SDC FUND**

	Historical Data				Estimated Actual This Year 2012-13	Resource and Requirements Description	Budget for Next Year 2013-2014			
	Actual		Adopted Budget This Year 2012-13				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-11	First Preceding Year 2011-12								
1	11,153	11,153	20,960	17,129	17,129	WORKING CAPITAL (ACCRUAL BASIS)	20,495	20,495	20,495	1
2	88	158	190	41	41	INVESTMENT INTEREST	45	45	45	2
3						OTHER RESOURCES				3
4	3,323	5,818	6,000	3,325	3,325	SYSTEM DEVELOPMENT CHARGE	3,325	3,325	3,325	4
5										5
6	14,564	17,129	27,150	20,495	20,495	TOTAL RESOURCES	23,865	23,865	23,865	6
7						MATERIALS AND SERVICES				7
8	-	-	-	-	-	PROFESSIONAL SERVICES	-	-	-	8
9										9
10	-	-	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-	10
11						CAPITAL OUTLAY				11
12						CAPITAL PROJECTS				12
13										13
14	-	-	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	14
15						TRANSFERS				15
16	-	-	-	-	-	GENERAL FUND - SDC ADMIN. FEES	-	-	-	16
17										17
18	-	-	-	-	-	TOTAL TRANSFERS	-	-	-	18
19										19
20	-	-	-	-	-	TOTAL REQUIREMENTS	-	-	-	20
21	14,564	17,129	27,150	20,495	20,495	UNAPPROPRIATED ENDING FUND BALANCE	23,865	23,865	23,865	21
22	14,564	17,129	27,150	20,495	20,495	TOTAL STORMWATER SDC FUND	23,865	23,865	23,865	22