



ADOPTED BUDGET

Fiscal Year

2015-2016

CITY OF PHOENIX
2015/2016 CITY OFFICIALS

ELECTED OFFICIALS:

MAYOR..... Jeff Bellah

COUNCIL MEMBERS..... Bruce Sophie

..... Karen Jones

..... Terry Helfrich

..... Carolyn Bartell

..... Stan Bartell

..... Chris Luz

APPOINTED OFFICIALS:

CITY MANAGER..... Steven Dahl

CITY RECORDER..... Janette Boothe

FINANCE DIRECTOR..... Steven Weber

PLANNING DIRECTOR..... Matt Brinkley

POLICE CHIEF..... Derek Bowker

PUBLIC WORKS SUPERINTENDENT..... Kevin Caldwell

CITY ATTORNEY..... J. Ryan Kirchoff

MUNICIPAL COURT JUDGE..... James Wickre

**CITY OF PHOENIX
BUDGET COMMITTEE
2015/16**

Steve Dahl, Budget Officer		112 W. 2 nd Street steve.dahl@phoenixoregon.gov	541-535-1955
Jeff Bellah, Mayor	(12/16)	703 1 st Street jeff.bellah@phoenixoregon.gov	541-944-3643
Terry Helfrich	(12/16)	700 Amerman terry.helfrich@phoenixoregon.gov	541-535-6867
Karen Jones	(12/18)	220 Phoenix Hills Dr. karen.jones@phoenixoregon.gov	541-535-1960 541-261-8200
Bruce Sophie	(12/18)	215 Phoenix Hills Dr. bruce.sophie@phoenixoregon.gov	541-535-1216 541-941-9428
Carolyn Bartell	(12/16)	PO Box 519 carolyn.bartell@phoenixoregon.gov	541-261-1544 541-535-3361
Stan Bartell	(12/16)	PO Box 519 stan.bartell@phoenixoregon.gov	541-261-6575 541-535-3361
Chris Luz	(12/18)	121 Samuel Lane chris.luz@phoenixoregon.gov	541-261-3139 800-553-2312 ext 220
Robert Mumby	(12/18)	300 Meadow View Drive rdmumby@charter.net	541-535-2934
Carol Engle	(12/18)	301 Meadow View Drive carolengle@charter.net	541-512-8852
Diana Nelson	(12/17)	100 Walnut Place gwndmz68@q.com	541-512-1412
Louis Junghans	(12/17)	232 Jared Court louijung@centurylink.net	541-535-5964
Dorothy Cotton	(12/15)	PO Box 13 dorothy@mind.net	541-535-3132
Sara Crawford	(12/17)	206 W. 3 rd Street sara.crawford0314@gmail.com	541-535-8286

**CITY OF PHOENIX
2015-2016
BUDGET CALENDAR**

- | | | |
|-----|--|-------------------|
| 1. | Appoint Budget Officer | Feb. 2, 2015 |
| 2. | Prepare proposed budget | Feb. 2 - April 20 |
| 3. | Print 1 st notice of budget committee meeting | April 6, 2015 |
| 4. | Publish 2 nd notice of budget committee meeting on City's website at least 10 days before the meeting | April 10, 2015 |
| 5. | First Budget Committee Meeting | April 22, 2015 |
| 6. | Second Budget Committee Meeting | April 29, 2015 |
| 7. | Third Budget Committee Meeting | May 6, 2015 |
| 8. | Final Budget Committee Meeting & Recommendation | May 13, 2015 |
| 9. | Hold Budget hearing (governing body)
(publish not less than 5 days or more than 30 days before the hearing) | June 15, 2015 |
| 10. | Enact resolutions to:
Adopt budget
Make appropriations
Impose and categorize taxes | June 15, 2015 |
| 11. | Submit tax certification documents to the Assessor by July 15th | |

BUDGET MESSAGE

Fiscal Year 2015-2016

TO: Honorable Budget Committee Members

FROM: Steve Dahl, City Manager

It is my pleasure to present the proposed fiscal year 2015-2016 budget which has been prepared pursuant to Oregon Budget Law and through a cooperative effort by city staff.

Previous budgets for the City of Phoenix had a common motto “do more with less”. Thanks to Council/Budget Committee support and the leadership of City staff, difficult decisions were made over the past several years to address the City’s service priorities with limited revenue and increasing labor/material costs while in the midst of one of the largest recessions in United States history. We are pleased to report that the City of Phoenix has maintained its service levels and is transitioning toward a more favorable and stable economic climate. This budget proposal is momentous in that it looks to the future of the City. The Fern Valley Interchange project is well underway and the City will partner with the Urban Renewal Agency to complete projects within our downtown. Work will also continue in the coming year on the City’s urban growth boundary expansion.

Staff’s goal in preparing this year’s budget was to be mindful of the financial struggles of the past few years yet prepare for the future of Phoenix. The cost conscientious accomplishments in recent years have allowed staff to look beyond the “status quo” mindset. Essentially, this budget proposal protects or slightly increases primary services that are consistent with the values and goals embraced by the Phoenix City Council.

By adhering to the principles of locally embraced conservatism, staff and council have successfully navigated through constricting economic conditions. Moving forward, we must remain mindful of the negative impacts felt by our community and citizens, but while we protect our essential services and service levels we must invest in our future economic growth and opportunities. We believe this budget proposal strikes a reasonable balance between fiscal restraint and community investment.

FISCAL YEAR 2015/16 BUDGET HIGHLIGHTS

The 2015/16 budget highlights largely involve changes in the materials and services category as well as Capital Outlay. The City will look to move forward on updating the Comprehensive Plan that has been deferred for several years due to budget constraints. This is necessary as we look to expand into PH-5 and PH-10. For capital projects, momentum continues from the completion of projects contained within the capital improvement plan approved by the City Council in January 2014 as well as projects the City will partner with the Phoenix Urban Renewal Agency; expansion of 2nd Street to Bear Creek Drive as part of the Phoenix Plaza.

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 \$271,615,508 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; \$988,843. The estimated tax dollars to be received is \$956,400. This is similar to receipts for the 2014/15 fiscal year and continues with a higher collection rate of current year taxes than the City has experienced in recent years.

Franchise Fees

Franchise fees collected by the general fund have seen a slight increase in the current fiscal year which we anticipate will continue during the next budget cycle. Total franchise fees projected for the 2015/16 fiscal year are \$304,550.

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 4,580 for Phoenix. There are projected increases for the liquor and gas tax revenue line items while the cigarette tax shows a slight decrease. Total State revenues projected for the 2015/16 fiscal cycle are \$379,585.

Water Fund

The proposed budget includes small inflationary rate increases, in keeping with the water rate plan, to keep up with the rising price of labor and materials/services. There is also a utility discount program developed by the Water Commission to help those citizens who qualify.

EXPENDITURES

General Costs

During the 2015/16 budget process, staff has kept a conservative eye on the costs of their departments, to the extent practical, while still maintaining service levels. With the exception of personnel costs and a few other cost areas, the 2015/16 budget continues the concerted effort of maintaining expenditure activity in line with the previous budgets.

The current fiscal year has presented both prosperity from the continued rebound of the housing market as reflected in the property tax levy and continued challenges as certain costs continue to rise while some revenue areas have decreased. There are still areas that could be impacted from the Oregon Legislature; reform of the state's property tax and highway funding system as well continued work on the Public Employees Retirement System (PERS). With the sound financial management and good policy-making efforts of recent years, we feel the impact in the City of Phoenix will be minimal.

Conclusion

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



Steve Dahl, City Manager



Steve Weber, Finance Director

GENERAL HISTORY

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

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

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

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

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

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

MAYORS OF PHOENIX

Walter Moore.....	1909-1910
Augustus Moore.....	1911
Andrew H. Fisher.....	1912-1913
Fred Furry.....	1914
E. G. Coleman.....	1915-1920
Dr. T. J. Malmgren.....	1921-1922
E. G. Coleman.....	1923-1928
W. D. Barnes.....	1929-1936
W. D. Steadman.....	1937-1940
James F. Hays.....	1941-1944
Lillian Coleman.....	1945-1946
Robert Frame.....	1947-1948
Clifford H. Wallace.....	1949-1951
E. R. 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: 4,580

Area within the City: 1.44 square miles

Government:

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

Mayor and six councilors, elected at large.

Mayor: Jeff Bellah

Council Members:

Bruce Sophie

Karen Jones

Terry Helfrich

Carolyn Bartell

Stan Bartell

Chris Luz



CITY SERVICE AREA:

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

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

Phoenix's estimated population is 4,580 with an urban growth boundary area population of approximately 494.

STRUCTURE OF THE MUNICIPAL GOVERNMENT

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

Elective Officials

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

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

Appointive Officials

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

RESPONSIBILITIES:

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

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

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

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

Administration: The administration of city business is handled through city hall. The finance director is charged with preparation of the annual budget and annual report. This position performs the accounting functions and invests city funds. The city manager seals and attests contracts of the city and all licenses, permits, orders and such other documents, which require this formality. The city manager 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 city recorder. The finance director verifies invoices against purchase orders and inquires into any discrepancies. The 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 with preparation for the Council meeting agendas, attends Council meetings and prepares the minutes. She also acts as court clerk. The court 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.

The administrative assistant acts as the utility clerk. Utility billings and inquiries are the responsibility of the utility 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.

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

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

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

Law Enforcement: The police department is responsible for law and order, peace and safety in the city, under the direction and control of the police chief, subject to the direction of the city manager. 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 lieutenant, school resource officer, code enforcement, and a records clerk. The police staff patrols the streets, investigates crimes and conducts criminal investigations.

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

PERSONNEL

NUMBER OF EMPLOYEES

The City of Phoenix has budgeted for 23 employees for fiscal year 2015/2016. This includes 22 full-time employees—City Manager, City Recorder, Finance Director, Administrative Assistant, Planning/Building Director, Assistant Planner, Police Chief, Lieutenant, School Resource Officer, Code Enforcement Officer, Traffic Safety Officer, Police Records Clerk, and five patrol officers, Public Works Superintendent, Administrative Assistant (with the public works department) and Public Works four member crew.

STAFF ALLOCATION

Detail by Activity

DEPARTMENT / FUNCTION

EXECUTIVE:

City Manager	<u>.65</u>
	.65

ADMINISTRATION:

Finance Director	.50
City Recorder	.45
Administrative Assistant	<u>.15</u>
	1.10

POLICE:

Chief	1.00
Lieutenant	1.00
Police Officers	7.00
Code Enforcement Officer	.375
Administrative Assistant	<u>1.00</u>
	10.375

PLANNING:

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

BUILDING:

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

PUBLIC WORKS:

Street

City Manager	.15
Finance Director	.15
Superintendent	.35
Laborer	1.46
City Recorder	.20
Administrative Assistants	<u>.25</u>
	2.56

Water

Laborers	1.93
Superintendent	.60
City Manager	.20
Finance Director	.35
City Recorder	.35
Administrative Assistants	<u>1.55</u>
	4.98

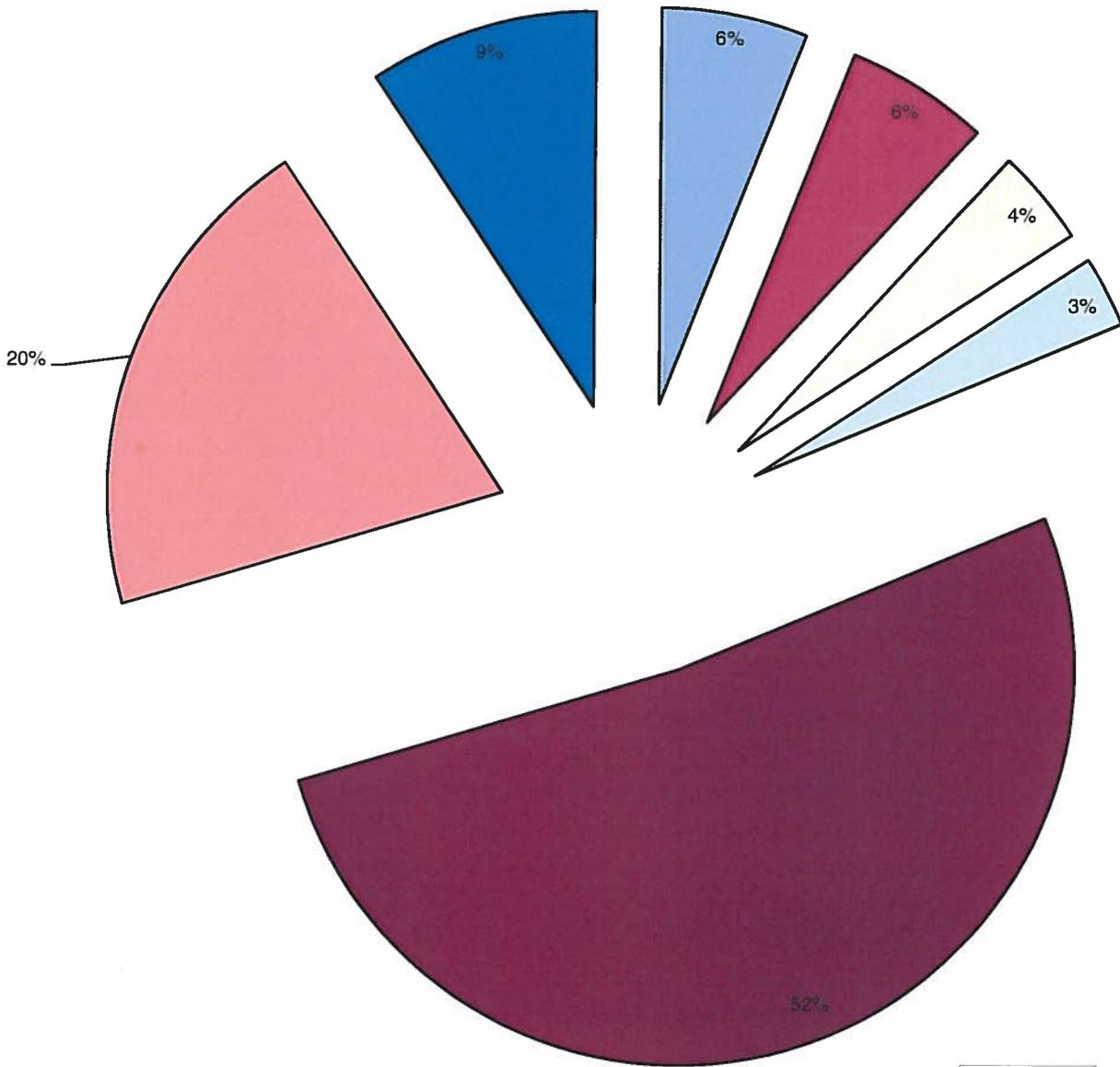
Parks

Laborers	.61
Superintendent	.05
Administrative Assistant	<u>.05</u>
	.71

TOTAL

22.375 FTE

PERCENTAGE OF SALARY BY DEPARTMENT



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

BUDGET OBJECTIVE

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

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

B. BASIS OF PRESENTATION—FUND ACCOUNTING

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

GOVERNMENTAL FUND TYPES:

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

SEPARATE FUNDS FOR LOCAL OPTION TAXES

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

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

CAPITAL PROJECT FUNDS

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

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

DEBT SERVICE FUNDS

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

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

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

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

RESERVE FUND

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

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

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

ENTERPRISE FUND

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

C. BASIS OF ACCOUNTING

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

BUDGETS AND BUDGETARY ACCOUNTING

SCOPE OF THE BUDGET

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

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

Organizational Unit

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

Program

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LONG TERM DEBT

REVENUE BONDS

Water Revenue Bonds (Phases 1 & 2)

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

CONTRACTS PAYABLE

Water Contracts

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

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.

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-February. 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 2015-2016 total \$2,573,415 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 as the housing market has recovered from the downed economy. Based on information received from the Jackson County Assessor's office this year's levy is projected to have the standard 3% increase. The amount of revenue we are anticipating is based on the history of collections. This amount is slightly higher than the previous year.
2. *Franchise Fees* are those fees paid by utilities for use of the public right-of-way and are based on a percentage of revenues. Pacific Corp. is the largest share of franchise fees followed by Avista, Century Link, Rogue Disposal, and Charter Communications. These revenues are projected to have a slight increase in the coming year.
3. Intergovernmental Revenues are those dollars that come to us from other governments, the largest of which are the state shared revenues, the Liquor tax; State allocated revenue, and Cigarette tax. These are followed by the contributions from Phoenix School district which is a reimbursement for half of the School Resource Officer's time spent on campus, and the 9-1-1 ESCO required taxes which are a pass-through to ESCO as an expense in our Inter-departmental fund. Lastly, Phoenix Urban Renewal Agency will reimburse the City for services provided by the Planning Department.
4. Licenses and Permits include business licenses fees, building permits, and Land use applications. The majority of these revenues come from the business licenses and building permits which are returning to more normal levels.
5. Fines and Forfeitures had been experiencing a steady increase in recent years. In the current year, there has been a significant increase with the start of the Fern Valley Interchange project. The proposed budget is in line with the trend during the construction process which we feel is an appropriate level of funding to expect on an annual basis.

Expenditures

In fiscal year 2015-2016, we have budgeted for \$1,962,935 in expenditures including our operating contingency from the General Fund. This is a slight increase of 3.70% from that of the prior year including contingency as this is budgeted to be consistent in the coming year and is not something that is generally used. General Fund expenditures are divided into five categories: Personal Services, Materials and Services, Capital Outlay, Debt Service, and Transfers.

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

In comparing the proposed budgeted expenditures to that of the current year, excluding the operating contingency, the proposed expenditures show an increase of approximately \$138,980. Several factors contribute to this increase, but the 2 biggest factors are the increase in Comp. Plan Update in the Planning Department of \$65,000; the purchase of a vehicle in the Police Department of \$40,000 (paid out of designated funds from Jackson County Fine Share revenue and funds assigned for vehicle replacement during the budget process in prior years); Personal Service increases across each department which are tied to employment and union contracts. All other costs are consistent with prior years.

Fund Balance

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

Non-Spendable – Resources that are not spendable because they are not in a spendable form, i.e. 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 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 \$154,000, which are due in large part to 2 line items:

Comprehensive Plan Update			\$ 65,000		
Operating contingency			100,000		
			<u>\$ 165,000</u>		

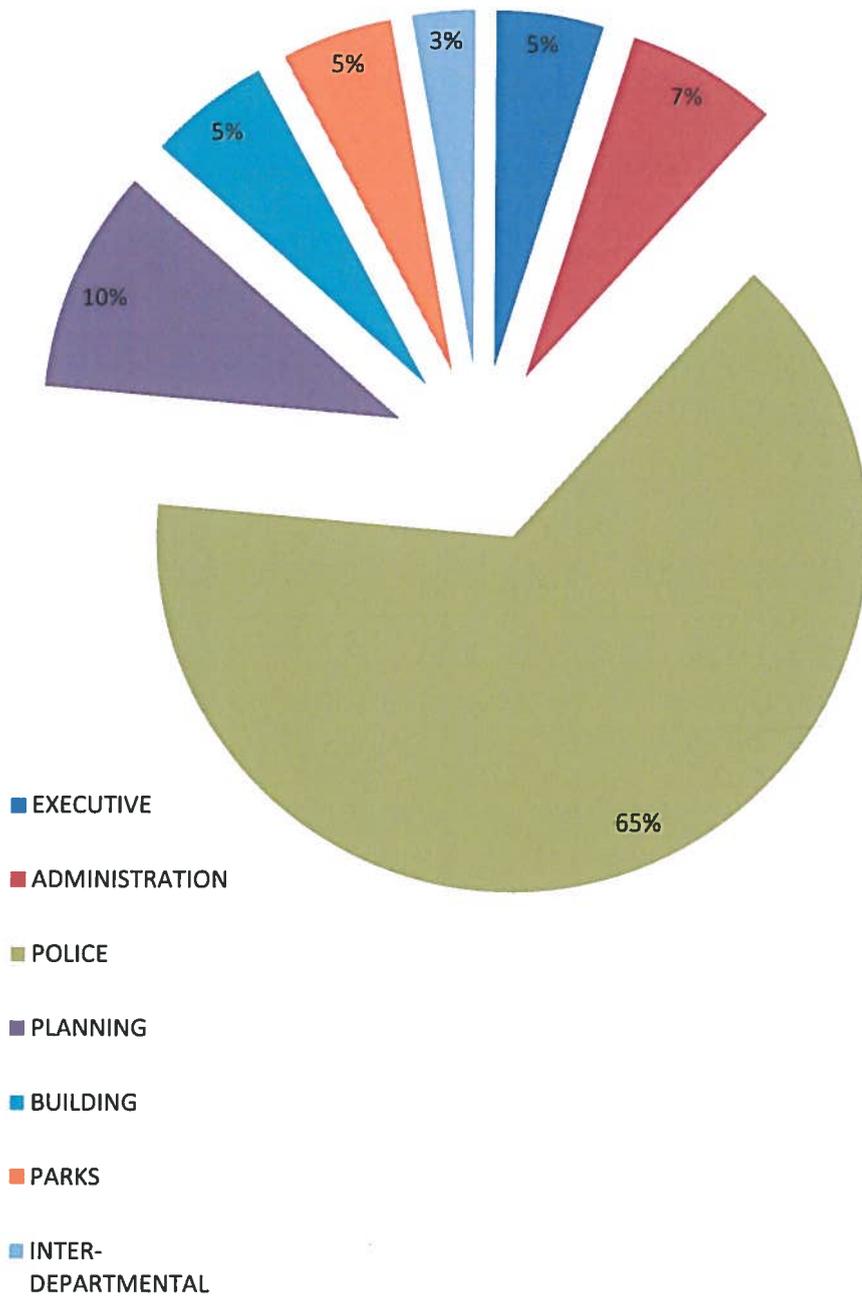
GENERAL FUND RESOURCES

Net Working Capital (Accrual Basis)	\$764,800
Estimated anticipated carry over from 2014-2015	
Delinquent Taxes	\$33,800
Property Taxes from prior years anticipated to be collected during 2015-2016	
Delinquent Tax Interest	\$850
Interest collected on delinquent taxes	
Motel Tax	\$13,285
Total Motel Tax anticipated to be received \$27,820. This is the amount allocated to General Fund. Other allocation to Advertising & Promotion and Tourist Usage.	
SDC Administration	\$1,100
Administration of SDC collection	
Lien Search	\$500
Researching any liens against properties	
Fingerprints	\$13,650
Charges for fingerprinting a person	
Plan Check	\$5,070
Reviewing Plans	
Business Licenses	\$25,200
Currently we have 410 registered businesses. Cost of business license is \$60.00 per year plus an additional \$6.00 per employee over/above two.	
Liquor Licenses	\$630
Administrative fee for processing licenses to sell alcohol	
Land Use Applications	\$6,980
Applications have increased due to construction activity	
Building Permits	\$13,550
The fees can only be used to cover the cost of the Building Dept. Revenue increased in the current year due to construction activity tied to the Interchange project but is expected to decrease to a more normal level.	

Fence Permits	\$200
Revenue has decreased due to construction activity	
Electrical Permits	\$3,000
The Electrical Permits are required to be accounted separately from other building permit fees. Revenue has begun to increase slightly.	
Fines & Forfeits	\$195,540
Fines collected through Municipal Court for traffic municipal and code violations. The significant increase in activity due the construction zones from the Fern Valley Interchange project.	
Delinquent Interest	\$8,520
Interest collected on delinquent fines	
Designated Fines & Forfeits	\$15,100
Monies received for writing into Jackson County Justice Court. General Fund receives 60% and the restricted amount is 40%	
Designated Municipal Traffic Violations	\$4,800
The \$5.00 per ticket written that City Council approved to be used for traffic equipment	
Franchise Fees	\$304,550
Fees for using city's right-of-way for public and private utilities. Percentages are as follows:	
Avista/gas.....5%.....Expires: 06/05/2015	
Charter.....5%.....Expires: 10/20/2024	
Pacific Power.....5%.....Expires: 04/21/2020	
Qwest.....7%.....Expires: 11/06/2015	
Rogue Disposal...6%.....Expires: 06/01/2016	
Court Fees	\$9,500
Fees collected from court	
Vehicle Release	\$11,750
Monies collected from releasing vehicles back into owner custody	
Park Fees	\$400
Fees collected from park reservations	
NSF	\$100
Monies collected from Non-sufficient funds on checks	

State Revenue	\$36,370
Fees collected by the State and shared with cities on a per diem basis	
State Liquor Taxes	\$73,780
Per diem rate \$16.11 x population of 4,580	
Cigarette Tax	\$5,355
Per diem rate of \$1.17 x population of 4,580	
Local Contributions	\$23,600
Phoenix High School contracts with the City for a School Resource Officer	
Miscellaneous Revenues	\$4,800
Revenues not identified elsewhere.	
Copies	\$15
Monies collected for copies	
Police Reports	\$320
Monies collected from Police Reports	
Investment Interest	\$9,300
Estimated earnings on General Fund share of interest for the Checking and Pool accounts.	

General Fund Expenditures by Department



RESOURCES & REQUIREMENTS GENERAL FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
1	742,729	742,729	603,453	758,505	758,505	758,505	1	
2							2	
3	29,534	35,887	33,400	33,800	33,800	33,800	3	
4	392	456	850	850	850	850	4	
5	16,121	18,966	16,120	13,285	13,285	13,285	5	
6	2,319	-	1,000	-	-	-	6	
7							7	
8	1,014	5,183	2,200	1,100	1,100	1,100	8	
9	810	640	700	500	500	500	9	
10	12,140	12,834	10,200	13,650	13,650	13,650	10	
11	8,006	15,651	7,000	5,070	5,070	5,070	11	
12							12	
13	26,082	28,012	24,800	25,200	25,200	25,200	13	
14	595	595	600	630	630	630	14	
15	8,830	15,306	11,900	6,980	6,980	6,980	15	
16	17,263	45,545	19,900	13,550	13,550	13,550	16	
17	553	200	300	200	200	200	17	
18	2,614	7,893	2,980	3,000	3,000	3,000	18	
19							19	
20	69,425	81,666	176,000	196,540	196,540	196,540	20	
21	7,107	8,315	6,000	8,520	8,520	8,520	21	
22	9,763	16,228	10,200	15,100	15,100	15,100	22	
23	1,360	1,565	1,500	4,800	4,800	4,800	23	
24	2,779	596	2,800	600	600	600	24	
25							25	
26	312,809	311,285	269,200	304,550	304,550	304,550	26	
27	4,588	8,534	6,000	9,500	9,500	9,500	27	
28	6,020	5,875	9,375	11,750	11,750	11,750	28	
29	190	50	-	400	400	400	29	
30	150	100	100	100	100	100	30	
31							31	
32	35,979	45,727	33,270	36,370	36,370	36,370	32	
33	60,785	64,008	65,120	73,780	73,780	73,780	33	
34	6,478	6,150	5,710	5,355	5,355	5,355	34	
35	-	-	-	10,000	10,000	10,000	35	
36	6,404	23,459	23,600	23,600	23,600	23,600	36	
37	5,516	-	21,110	-	-	-	37	
38							38	
39	317	965	400	-	-	-	39	
42	-	3,025	-	-	-	-	42	
44							44	
45	9,826	382	4,200	4,800	4,800	4,800	45	

**RESOURCES & REQUIREMENTS
GENERAL FUND**

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
46	33	202	45	15	15	15	15	46
48	640	400	480	320	320	320	320	48
49	-	200	-	-	-	-	-	49
50								50
51	9,519	14,496	11,800	9,300	9,300	9,300	9,300	51
52								52
53	27,960	-	-	-	-	-	-	53
54	-	-	16,505	-	-	-	-	54
55								55
56	1,446,650	1,523,125	1,398,818	1,591,720	1,591,720	1,591,720	1,591,720	56
57	-	-	928,590	956,400	956,400	956,400	956,400	57
58	865,633	909,266						58
59	2,312,283	2,432,391	2,327,408	2,548,120	2,548,120	2,548,120	2,548,120	59

RESOURCES & REQUIREMENTS GENERAL FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016				
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2012-13	First Preceding Year 2013-14								
60									60	
61					REQUIREMENTS BY DEPARTMENT					61
62	74,833	88,976		92,820	EXECUTIVE	89,150	89,150	89,150	89,150	62
63	137,314	105,174		116,955	ADMINISTRATION	127,455	127,455	127,455	127,455	63
64	1,026,528	985,666		1,135,610	POLICE	1,192,590	1,192,590	1,192,590	1,192,590	64
65	81,375	123,341		126,435	PLANNING	187,290	133,010	133,010	133,010	65
66	77,909	97,410		100,265	BUILDING	102,110	102,110	102,110	102,110	66
67	65,422	70,692		85,135	PARKS	92,570	99,160	99,160	99,160	67
68	70,927	64,867		66,735	INTER-DEPARTMENTAL	52,730	52,730	52,730	52,730	68
69										69
70	1,534,308	1,536,126		1,723,955	TOTAL REQUIREMENTS BY DEPARTMENT	1,843,895	1,796,205	1,796,205	1,796,205	70
71					CAPITAL OUTLAY					71
72	-	-		-		-	-	-	-	72
74	-	-		-	TOTAL CAPITAL OUTLAY	-	-	-	-	74
75					DEBT SERVICE					75
76	119,205	120,877		-	BOND PRINCIPAL - RURAL DEVELOPMENT	-	-	-	-	76
77	13,810	697		-	BOND INTEREST - RURAL DEVELOPMENT	-	-	-	-	77
78	7,000	-		-	LIBRARY FOUNDATION	-	-	-	-	78
79										79
80	140,015	121,574		-	TOTAL DEBT SERVICE	-	-	-	-	80
81					TRANSFERS					81
82	2,718	-		-	TRANSFER OUT TO DEBT RESERVE FUND	-	-	-	-	82
83	2,000	-		-	TRANSFER OUT TO TOURIST USAGE FUND	-	-	-	-	83
84	-	-		-	TRANSFER OUT TO GREENWAY MAINTENANCE	2,000	2,000	2,000	2,000	84
86	4,718	-		-	TOTAL TRANSFERS	2,000	2,000	2,000	2,000	86
87										87
88				170,000	OPERATING CONTINGENCY	100,000	154,280	154,280	154,280	88
89	1,679,041	1,657,700		1,893,955	TOTAL REQUIREMENTS	1,945,895	1,952,485	1,952,485	1,952,485	89
90	1,335	1,829		2,229	RESTRICTED - K9 CONTRIBUTIONS	-	-	-	-	90
91	2,992	14,407		17,029	COMMITTED - JACKSON COUNTY FINE SHARE	13,192	13,192	13,192	13,192	91
92	1,509	2,074		3,049	COMMITTED - TRAFFIC COURT EQUIPMENT	4,609	4,609	4,609	4,609	92
93	5,655	36,642		36,642	ASSIGNED - POLICE CAPITAL REPLACEMENT	21,642	21,642	21,642	21,642	93
94	114,060	-		-	UNAPPROPRIATED RURAL DEVELOPMENT LOAN	-	-	-	-	94
95	507,691	719,739		374,504	UNAPPROPRIATED ENDING FUND BALANCE	562,782	556,192	556,192	556,192	95
96	2,312,283	2,432,391		2,327,408	TOTAL GENERAL FUND	2,548,120	2,548,120	2,548,120	2,548,120	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 seals and attests contracts of the city and all licenses, permits, orders and such other documents, which require this formality. The City Manager 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 City Recorder. They both attend council meetings and maintains records for the meeting as well.

Personal Services: For fiscal year 2015/2016, City Manager salary and benefits are proportionally allocated to the General, Street and Utility Funds. These costs are based on a 40 hour work schedule. The slight decrease in the current year represents a change to a more appropriate allocation of costs.

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 for the year primarily in the area of professional services. No other significant changes made or increases requested.

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14	Adopted Budget This Year 2014-15				
				PERSONAL SERVICES			
1	44,600	54,504	54,375	CITY MANAGER/CITY RECORDER	52,935	52,935	52,935
2	-	1,669	3,025	HOLIDAY	2,500	2,500	2,500
3	3,378	4,260	4,395	SOCIAL SECURITY	4,240	4,240	4,240
4	9	51	50	WORKERS COMP	40	40	40
5	1,420	2,566	930	UNEMPLOYMENT	865	865	865
6	15,141	10,132	9,350	MEDICAL/DENTAL INSURANCE	8,680	8,680	8,680
7	-	700	840	HRA VEBA	780	780	780
8	-	100	110	LIFE INSURANCE	105	105	105
9	-	4,053	5,030	PERS	4,855	4,855	4,855
10							
11	64,548	78,035	78,105	TOTAL PERSONAL SERVICES	75,000	75,000	75,000
12				MATERIALS AND SERVICES			
13	909	781	750	SUPPLIES	2,000	2,000	2,000
15	2,689	547	1,650	DUES/SUBSCRIPTIONS/FEEES	1,650	1,650	1,650
16	-	-	-	PRINTING	100	100	100
17	5,130	4,994	5,665	PROFESSIONAL SERVICES	5,000	5,000	5,000
18	25	814	4,500	TRAVEL/TRAINING	3,750	3,750	3,750
19	-	2,580	400	TRAVEL/TRAINING-LEGISLATIVE	400	400	400
20	1,200	1,200	1,200	MAYORS EXPENSES	1,200	1,200	1,200
21	31	25	50	INSURANCE	50	50	50
23	-	-	500	COMPUTER EQUIPMENT			
27							
28	10,285	10,941	14,715	TOTAL MATERIALS AND SERVICES	14,150	14,150	14,150
29							
30	74,833	88,976	92,820	TOTAL REQUIREMENTS	89,150	89,150	89,150

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 City Recorder assists the City Manager 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. The Recorder reviews the time sheets for all departments and investigates any discrepancies before preparing the payroll semi-monthly. She also processes the payroll related benefit invoices as well as all other invoice payments for the City. She performs additional accounting tasks as assigned by the Finance Director as well as being trained to be the backup Finance Director. She assists the Department in many of its daily functions

The City Recorder also acts as 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 Administrative Assistant acts as 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: During the 2014-15 fiscal year, the Deputy City Recorder was promoted to City Recorder. This budget accounts for a full year at the new pay scale as well as a change in the allocation across the General, Street and Water funds based on duties performed.

Materials & Services: Shows a slight decrease from the 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			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-15		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
				PERSONAL SERVICES				
1	33,183	34,643	37,750	FINANCE DIRECTOR	39,025	39,025	39,025	1
2	15,569	15,732	17,125	ASST. FINANCE DIRECTOR/RECORDER	24,875	24,875	24,875	2
3	7,729	3,319	4,620	ADMINISTRATIVE ASSISTANT	3,990	3,990	3,990	3
4	938	746	-	TEMPORARY PERSONNEL	-	-	-	4
5	1,188	303	710	OVERTIME	-	-	-	5
6	2,694	2,421	1,900	HOLIDAY	1,900	1,900	1,900	6
7	4,542	4,251	4,555	SOCIAL SECURITY	5,340	5,340	5,340	7
8	9	70	65	WORKERS COMP	75	75	75	8
9	3,353	3,244	1,295	UNEMPLOYMENT	1,440	1,440	1,440	9
10	13,231	12,733	13,145	MEDICAL/DENTAL INSURANCE	14,695	14,695	14,695	10
11	1,171	1,042	1,180	HRA VEBA	1,320	1,320	1,320	11
12	124	92	85	LIFE INSURANCE	90	90	90	12
13	4,769	4,611	5,225	PERS	6,115	6,115	6,115	13
14								14
15	88,500	83,207	87,655	TOTAL PERSONAL SERVICES	98,865	98,865	98,865	15
16				MATERIALS AND SERVICES				
17	153	69	1,500	SUPPLIES	1,200	1,200	1,200	17
18	1,170	980	1,000	DUES/SUBSCRIPTIONS/FEES	1,000	1,000	1,000	18
20	1,440	819	1,250	PUBLICATIONS/ELECTIONS	1,000	1,000	1,000	20
21	1,255	1,380	800	CODIFICATION	800	800	800	21
22	250	249	-	FEES				22
23	3,359	3,432	2,500	BANK FEES	2,000	2,000	2,000	23
24	319	267	-	MISC. PROF. SERVICES & FINANCE SERVICES				24
25	4,800	4,800	4,800	PROF. SERV.-JUDGE	4,800	4,800	4,800	25
26	10,849	-	7,140	PROF. SERV.-AUDITOR	7,140	7,140	7,140	26
27	21,978	6,003	4,150	PROF. SERV.-CITY ATTORNEY	4,200	4,200	4,200	27
28	1,617	2,928	3,200	TRAVEL/TRAINING	3,500	3,500	3,500	28
29	772	425	550	MILEAGE REIMBURSEMENT	550	550	550	29
30	690	326	910	INSURANCE	900	900	900	30
31	-	-	1,000	COMPUTER EQUIPMENT	1,000	1,000	1,000	31
34	162	289	500	EQUIPMENT MAINTENANCE	500	500	500	34
37								37
38	48,814	21,967	29,300	TOTAL MATERIALS AND SERVICES	28,590	28,590	28,590	38
43								43
44	137,314	105,174	116,955	TOTAL REQUIREMENTS	127,455	127,455	127,455	44

POLICE DEPARTMENT

The Police Department currently consists of a Police Chief, Lieutenant, School Resource Officer, Code Enforcement Officer, Police Clerk, and six (6) patrol officers.

Personal Services: For fiscal year 2015/2016 there is a slight increase in personnel costs which is largely due an anticipated increase in health insurance premiums. The budget also includes the recruitment of a replacement patrol officer due to a retirement during the 2014/15 fiscal year.

Materials & Services: This section represents estimates of costs directly related to the operations of the Police Department. There's an increase of approximately \$11,700 over the prior year's budget primarily due to the purchase of 2 AEDs (\$2,500); body cameras (\$2,500); and computer replacements (\$2,500). No other significant changes made or increases requested.

Capital Outlay: This section includes the purchase of a patrol vehicle that will use proceeds assigned in prior budget periods for the replacement of Police equipment (\$30,000) as well as carryover designated funds received through the Jackson County court system (\$10,000).

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual	Adopted Budget This Year 2014-15			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
				PERSONAL SERVICES				
1	63,916	68,408	77,105	POLICE CHIEF	79,420	79,420	79,420	1
2	58,364	60,978	-	SERGEANT				2
3	-	-	71,705	LIEUTENANT				3
4	51,889	52,891	55,110	POLICE OFFICER - SRO	73,850	73,850	73,850	4
5	54,293	54,017	57,800	POLICE OFFICER	56,215	56,215	56,215	5
6	-	-	47,015	POLICE OFFICER	59,770	59,770	59,770	6
7	53,233	54,615	53,950	POLICE OFFICER	44,685	44,685	44,685	7
8	49,048	51,685	54,315	POLICE OFFICER	58,675	58,675	58,675	8
9	52,116	51,601	56,015	POLICE OFFICER	55,400	55,400	55,400	9
10	50,021	52,404	56,855	TRAFFIC SAFETY OFFICER	41,440	41,440	41,440	10
11	32,037	34,273	41,125	COMMUNITY SERVICE OFFICER	59,495	59,495	59,495	11
12	34,490	361	-	POLICE CLERK	13,345	13,345	13,345	12
13	-	-	12,235	ADMINISTRATIVE ASSISTANT	39,390	39,390	39,390	13
14	17,856	21,362	25,000	OVERTIME	-	-	-	14
15	41,856	34,753	35,000	HOLIDAY PAY	25,000	25,000	25,000	15
16	39,962	40,349	46,530	SOCIAL SECURITY	35,000	35,000	35,000	16
17	413	318	715	WORKERS COMP	46,410	46,410	46,410	17
18	12,355	11,556	13,765	UNEMPLOYMENT	715	715	715	18
19	118,951	131,325	133,605	MEDICAL/DENTAL INSURANCE	13,805	13,805	13,805	19
20	11,500	10,818	12,000	HRA VEBA	138,950	138,950	138,950	20
21	1,013	1,095	1,040	LIFE INSURANCE	12,000	12,000	12,000	21
22	66,041	65,690	69,030	PERS	820	820	820	22
23					70,780	70,780	70,780	23
24	809,354	798,499	919,915	TOTAL PERSONAL SERVICES	925,165	925,165	925,165	24

PLANNING DEPARTMENT

The Planning Department develops the City's long range land use and other plans, administers its Land Development Code (or "zoning" code), and works collaboratively with a broad range of partners to improve the quality of life and opportunity for Phoenix's residents, visitors, and businesses. It is the primary point of contact for information concerning development and construction projects. It processes all development permits, thereby overseeing the implementation of policies that address a complex and diverse set of issues—everything from architectural design standards to water quality and wetlands, from barrier free parking spaces to zone changes.

In addition to its regulatory responsibilities, the Planning Department directly supports community development efforts by identifying and applying for grants and seeking out other funding sources for community development initiatives. It is also closely involved in economic development initiatives. The department provides assistance to other departments including Public Works and City administration. Department staff assist City residents and business and property owners with development related questions.

The planning department facilitates the orderly, efficient, and beneficial development of land within the City through comprehensive, long range planning. Most importantly for the City of Phoenix at this point in time, it is principally responsible for managing the expansion of the City's Urban Growth Boundary in a way that responsibly invests the City's limited fiscal resources, conserves land, and ensures that Phoenix will be an attractive place to live, work, and play for decades to come.

Important FY2014-15 department activities:

- 31 land development processed permits including Floodplain Development permits for Department of Public Works;
- 10 minor and major amendments to the Land Development and municipal codes;
- Awarded \$55,000 Transportation and Growth Management planning grant to complete conceptual land use and transportation plans for Urban Reserve Areas;
- Provided design and regulatory guidance and project management services for major infrastructure and redevelopment projects (Market Hall/City Center and OR-99 lane reduction and South Couplet Pedestrian Crossing);
- Provided mapping services for other City departments, especially Public Works;
- Initiated Urban Growth Boundary Amendment process.

The department is currently staffed by a full time Planning Director and Assistant Planner.

Total Proposed Budget for 2015-16: \$187,000, an overall increase of 48% from FY2014-15. The increase is almost entirely due to investment in the "Comp Plan Update" line item. These funds will be used for studies that are required for the City's Urban Growth Boundary Amendment.

Personal Services: The total budget for this category is \$101,515, which is 3% higher than FY2014-15. Wages increases account for the difference; other line items are held to FY2014-15 levels.

Materials & Services: The total budget for this category is \$85,775, which is 211% higher than the FY2014-2015 budget of \$27,525. The most significant contributor to this increase is the significant increase in the COMP PLAN UPDATE line item. These funds will be used for studies produced by consultants as the City begins its Urban Growth Boundary amendment.

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget		Proposed By	Approved By	Adopted By	
	Second Preceding Year 2012-13	First Preceding Year 2013-14	This Year 2014-15					Budget Officer
				PERSONAL SERVICES				
1	31,977	25,669	39,900	PLANNING DIRECTOR	42,025	42,025	42,025	1
2	17,882	22,850	25,475	ASSISTANT PLANNER	25,955	25,955	25,955	2
3	2,300	1,240	1,650	HOLIDAY	1,650	1,650	1,650	3
4	3,479	3,659	5,125	SOCIAL SECURITY	5,125	5,125	5,125	4
5	13	51	80	WORKERS COMP	80	80	80	5
6	1,992	1,940	1,595	UNEMPLOYMENT	1,595	1,595	1,595	6
7	9,352	12,033	16,035	MEDICAL/DENTAL INSURANCE	16,035	16,035	16,035	7
8	1,380	960	1,440	HRA VEDA	1,440	1,440	1,440	8
9	344	176	175	LIFE INSURANCE	175	175	175	9
10	2,934	2,660	7,435	PERS	7,435	7,435	7,435	10
11								11
12	71,653	71,238	98,910	TOTAL PERSONAL SERVICES	101,515	101,515	101,515	12
13				MATERIALS AND SERVICES				13
14	418	485	600	SUPPLIES	600	600	600	14
15	967	831	1,000	DUES/PUBLICATIONS/ELECTIONS	1,000	1,000	1,000	15
16	-	-	-	PRINTING	1,200	1,200	1,200	16
17	2,778	28,334	13,800	PROFESSIONAL SERVICES - PLANNING SERVICES	7,000	7,000	7,000	17
18	4,378	17,747	4,500	PROFESSIONAL SERVICES - ATTORNEY	4,500	4,500	4,500	18
19	-	-	4,000	COMP PLAN UPDATE	65,000	10,720	10,720	19
20	858	2,174	1,200	TRAVEL/TRAINING	4,500	4,500	4,500	20
21	23	2,062	250	MILEAGE REIMBURSEMENT	300	300	300	21
22	230	280	75	INSURANCE	335	335	335	22
23	-	190	600	COMPUTER EQUIPMENT	500	500	500	23
24	-	-	1,500	SOFTWARE	840	840	840	24
25	70	-	-	EQUIP/BLDG MAINTENANCE	-	-	-	25
26	-	-	-	OTHER MISCELLANEOUS EXPENDITURES				26
27								27
28	9,722	52,103	27,525	TOTAL MATERIALS AND SERVICES	85,775	31,495	31,495	28
29								29
30	81,375	123,341	126,435	TOTAL REQUIREMENTS	187,290	133,010	133,010	30

BUILDING DEPARTMENT

The Building Department is responsible for reviewing and issuing building and trades (mechanical, plumbing, and electrical or MEP) permits for all existing and newly constructed buildings and structures within the Phoenix.

The Building Department is primarily staffed by the Assistant Planner and a contracted Building Official who reviews plans and conducts onsite compliance inspections. Both of these positions are responsible for department record keeping and reporting. The Planning Director oversees the operation of the Building Department and works directly with the Building Official to enforce applicable building codes and other regulations related to land use—particularly floodplain management and enforcement of unsafe and derelict structures regulations.

Total Proposed Budget for 2015-16: \$102,110, 1.96% increase from 2014-15.

Personal Services: There is a small increase of 3% from the FY2014-15 that is attributable to wages and unemployment contributions in the proposed department budget. Other line items in this category are held to FY2014-15 levels.

Materials and Services: The proposed budget is a slight decrease of approximately \$100 which 0.29% less than the previous fiscal year. This is due to the reduction in need for computer equipment which was purchased in the latter half of FY2014-15. Other line items in this category are held to FY2014-15 levels.

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14	Adopted Budget This Year 2014-15				
				PERSONAL SERVICES			
2	21,318	16,292	26,600	28,015	28,015	28,015	2
3	11,922	15,233	16,935	17,305	17,305	17,305	3
4	1,533	827	1,150	1,150	1,150	1,150	4
5	2,319	2,378	3,420	3,420	3,420	3,420	5
6	66	42	55	55	55	55	6
7	26	-	1,065	1,100	1,100	1,100	7
8	6,235	7,744	10,690	10,690	10,690	10,690	8
9	920	640	960	960	960	960	9
10	45	20	115	115	115	115	10
11	1,956	1,772	4,955	5,080	5,080	5,080	11
12							12
13	46,340	44,948	65,945	67,890	67,890	67,890	13
14							14
15	-	41	400	400	400	400	15
16	-	1,802	-				16
17	25,410	28,286	25,410	25,410	25,410	25,410	17
18	2,659	14,025	4,375	4,375	4,375	4,375	18
19	2,900	7,460	3,735	3,735	3,735	3,735	19
20	-	-	400	-	-	-	20
22	600	848	-	300	300	300	22
23							23
24	31,569	52,462	34,320	34,220	34,220	34,220	24
25							25
26	77,909	97,410	100,265	102,110	102,110	102,110	26

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016		
	Actual		Adopted Budget This Year 2014-15		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding 2013-14					
				PERSONAL SERVICES			
1	-	2,153	3,175	3,005	3,005	3,005	1
2	27,919	24,052	21,400	30,070	29,395	29,395	2
4	235	334	-	-	-	-	4
5	263	372	340	340	340	340	5
6	2,403	4,179	10,000	-	5,700	5,700	6
7	2,139	2,023	1,905	2,665	2,610	2,610	7
8	9	36	35	50	45	45	8
9	-	-	665	945	915	915	9
10	6,527	7,596	6,680	9,485	9,220	9,220	10
11	586	646	600	850	830	830	11
12	51	56	45	45	45	45	12
13	2,893	2,725	2,640	3,455	3,395	3,395	13
14							14
15	43,025	44,172	47,485	50,910	55,500	55,500	15
16							16
				MATERIALS AND SERVICES			
17	6,228	6,950	7,000	8,000	8,000	8,000	17
19	163	117	-				19
20	3,402	4,625	5,000	5,000	7,000	7,000	20
21	986	1,103	1,400	1,360	1,360	1,360	21
22	9,308	9,947	15,500	14,050	14,050	14,050	22
23	-	-	500	500	500	500	23
25	62	1,092	2,500	3,000	3,000	3,000	25
26	-	15	1,500	4,000	4,000	4,000	26
27	2,248	2,600	3,500	5,000	5,000	5,000	27
30	-	41	250	500	500	500	30
31	-	30	250	250	250	250	31
32	-	-	250				32
33							33
34	22,397	26,520	37,650	41,660	43,660	43,660	34
35							35
36	65,422	70,692	85,135	92,570	99,160	99,160	36

INTER-DEPARTMENTAL

We use this department for expenditures that either applies 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 lower than that of the prior budget primarily due to the 911 tax no longer considered a pass-thru from the State.). No other significant changes made or increases requested.

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

	Historical Data			Adopted Budget This Year 2014-15	Estimated Actual This Year 2014-15	REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding 2013-14							
						MATERIALS AND SERVICES			
1	4,854	3,922	1,500	2,000	SUPPLIES	2,500	2,500	2,500	1
2	3,803	2,710	2,800	3,026	POSTAGE	3,050	3,050	3,050	2
3	4,097	1,937	2,150	3,274	DUES/SUBSCRIPTIONS/FEES	3,200	3,200	3,200	3
5	655	4,293	-	150	PROF. SERVICES - CONSULTANT	-	-	-	5
7	7,354	5,858	5,765	4,680	TELEPHONE	4,680	4,680	4,680	7
8	13,743	13,476	10,795	9,250	UTILITIES	9,250	9,250	9,250	8
9	305	281	4,050	4,554	EQUIPMENT LEASE RENTAL	4,550	4,550	4,550	9
11	310	-	2,000	-	SOFTWARE MAINTENANCE	2,000	2,000	2,000	11
12	4,007	3,687	475	2,220	BUILDING MAINTENANCE	1,500	1,500	1,500	12
13	19,206	28,012	16,200	20,218	IT MAINTENANCE	21,000	21,000	21,000	13
14	5,516	-	20,000	20,000	9-1-1 SORC-ASSIGNED TAXES	-	-	-	14
15	6,080	10	-	-	OTHER MISCELLANEOUS	-	-	-	15
16	997	681	1,000	1,000	EMPLOYEE RECOGNITION	1,000	1,000	1,000	16
18									18
19	70,927	64,867	66,735	70,372	TOTAL MATERIALS AND SERVICES	52,730	52,730	52,730	19

STREET FUND

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

Personnel Services: Payroll related expenses for this fund are slightly higher than the prior year's budget due to a re-distribution of labor hours and the addition of a new position.

Material and Services: The proposed budget shows an increase over last year's expenditures which is largely due to applying for a State SCA grant for road maintenance, the purchase of used service truck and more attention given to our street signs.

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

RESOURCES & REQUIREMENTS STREET FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
					RESOURCES			
1	558,981	766,781	751,576		WORKING CAPITAL (ACCRUAL BASIS)	600,005	600,005	600,005
2	3,086	3,928	2,800		INVESTMENT INTEREST	3,400	3,400	3,400
3					CHARGES FOR SERVICES			
4	128,879	143,883	144,800		STREET USER FEES	150,400	150,400	150,400
5	26,261	27,565	25,000		DEDICATED STREET USER FEE	31,000	31,000	31,000
6	50,931	48,225	46,000		STORMWATER UTILITY FEE	46,400	46,400	46,400
7	7,031	5,721	8,600		STREET SWEEPING	8,600	8,600	8,600
8					LICENSES & PERMITS			
9	675	540	400		ENCHROACHMENT PERMITS	400	400	400
10					INTERGOVERNMENTAL REVENUE			
11	249,459	261,129	261,540		STATE GAS TAXES	264,080	264,080	264,080
12	-	-	-		ODOT JURISDICTIONAL TRANSFER	250,000	250,000	250,000
13					GRANTS/CONTRIBUTIONS			
14	-	-	50,000		STATE GRANT - SCA	50,000	50,000	50,000
15					MISCELLANEOUS REVENUE			
16	2,317	181	200		MISCELLANEOUS REVENUE	500	500	500
17								
18	1,027,620	1,257,953	1,290,916		TOTAL RESOURCES	1,404,785	1,404,785	1,404,785
19								
20					REQUIREMENTS BY PROGRAM			
21	94,575	174,969	181,445		PERSONAL SERVICES	191,470	174,085	174,085
22	166,264	178,472	269,285		MATERIALS & SERVICES	246,985	250,985	250,985
23	-	87,200	-		CAPITAL OUTLAY	12,500	12,500	12,500
24	-	-	348,111		INTERFUND TRANSFERS	123,886	123,886	123,886
25								
26	260,839	440,641	798,841		TOTAL REQUIREMENTS BY PROGRAM	574,841	561,456	561,456
27			75,000		OPERATING CONTINGENCY	75,000	75,000	75,000
28	113,574	113,574	163,954		RESTRICTED - HWY 99 MAINTENANCE	425,224	425,224	425,224
29	181,896	181,896	-		ASSIGNED - CAPITAL OUTLAY REPLACEMENT	-	-	-
30	471,311	521,842	253,121		UNAPPROPRIATED ENDING FUND BALANCE	329,720	343,105	343,105
31	1,027,620	1,257,953	1,290,916		TOTAL STREET FUND	1,404,785	1,404,785	1,404,785

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data		Adopted Budget This Year 2014-15	REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016		
	Second Preceding Year 2012-13	Actual First Preceding Year 2013-14			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				PERSONAL SERVICES			
1	8,808	11,679	12,300	CITY MANAGER	12,790	12,790	12,790
2	-	19,374	28,575	PUBLIC WORKS SUPERINTENDENT	20,625	20,625	20,625
3	26,506	50,667	34,960	LABORER 1	62,160	48,850	48,850
4	3,463	10,947	13,040	ADMINISTRATIVE ASSISTANT	3,080	3,080	3,080
5	9,445	10,393	11,665	FINANCE DIRECTOR	11,900	11,900	11,900
6	11,568	10,488	11,305	ASST. FINANCE DIRECTOR/RECORDER	11,335	11,335	11,335
7	2,403	5,905	7,700	TEMPORARY PERSONNEL	-	5,700	5,700
8	1,083	1,335	2,000	OVERTIME	1,000	2,000	2,000
9	3,088	4,944	3,200	HOLIDAY	3,200	3,200	3,200
10	4,796	9,028	8,800	SOCIAL SECURITY	9,720	8,430	8,430
11	130	116	145	WORKERS COMP	175	140	140
12	1,017	1,856	2,805	UNEMPLOYMENT	3,390	2,725	2,725
13	14,836	25,484	28,325	MEDICAL/DENTAL INSURANCE	34,205	27,525	27,525
14	1,262	2,057	2,545	HRA VEBA	3,070	2,470	2,470
15	190	231	280	LIFE INSURANCE	160	140	140
16	5,980	10,465	13,800	PERS	14,660	13,175	13,175
17							
18	94,575	174,969	181,445	TOTAL PERSONAL SERVICES	191,470	174,085	174,085

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data			Adopted Budget This Year 2014-15	REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14							
19					MATERIALS AND SERVICES				19
20	1,501	3,749	2,000		SUPPLIES	4,000	4,000	4,000	20
21	876	1,138	400		POSTAGE	1,000	1,000	1,000	21
22	2,418	741	1,900		DUES/SUBSCRIPTIONS	2,000	2,000	2,000	22
23	28	58	50		BANK FEES				23
24	40,802	33,007	30,000		PROFESSIONAL SERVICES - ENGINEERING	15,000	15,000	15,000	24
25	21,056	16,681	14,400		PROFESSIONAL SERVICES - ATTORNEY	11,900	11,900	11,900	25
26	2,411	954	1,585		AUDITOR	1,585	1,585	1,585	26
27	10,224	10,911	8,000		CONTRACTED SERVICES	14,000	18,000	18,000	27
28	9,833	8,926	6,500		INSURANCE	10,200	10,200	10,200	28
29	48,493	45,563	45,000		UTILITIES	48,800	48,800	48,800	29
30	770	725	350		TELEPHONE	1,000	1,000	1,000	30
31	100	1,715	4,000		SMALL TOOLS & MINOR EQUIPMENT	4,000	4,000	4,000	31
32	107	393	500		EQUIPMENT LEASE/RENTALS	500	500	500	32
33	-	-	1,000		COMPUTER EQUIPMENT				33
34	200	-	-		SOFTWARE MAINTENANCE				34
35	3,504	2,087	2,000		BLDG. REPAIRS/MAINTENANCE	7,000	7,000	7,000	35
36	-	1,620	1,000		STORM SEWER MAINTENANCE	2,500	2,500	2,500	36
37	7,460	15,002	125,000		STREET MAINTENANCE	75,000	75,000	75,000	37
38	559	2,209	2,500		STREET SIGNS	12,000	12,000	12,000	38
39	2,533	567	3,000		TRAFFIC MARKINGS	5,000	5,000	5,000	39
40	170	15,585	2,500		VEHICLE MAINTENANCE	5,000	5,000	5,000	40
41	1,802	3,401	3,100		IT MAINTENANCE	4,500	4,500	4,500	41
42	451	1,660	3,500		EQUIPMENT MAINTENANCE	500	500	500	42
43	3,180	2,909	4,000		FUEL	4,000	4,000	4,000	43
44	6,602	6,765	7,000		SWEEPER MAINTENANCE	10,000	10,000	10,000	44
45	1,184	2,106	-		MISCELLANEOUS	2,500	2,500	2,500	45
46	-	-	-		STREET TREES	5,000	5,000	5,000	46
47									47
48	166,264	178,472	269,285		TOTAL MATERIALS AND SERVICES	246,985	250,985	250,985	48
49					CAPITAL OUTLAY				49
50	-	-	-		VEHICLE PURCHASE	12,500	12,500	12,500	50
51		87,200			STREET REHAB				51
52	-	87,200	-		TOTAL CAPITAL OUTLAY	12,500	12,500	12,500	52
53					TRANSFERS				53
54	-	-	348,111		CAPITAL RESERVE FUND	123,886	123,886	123,886	54
55									55
56	-	-	348,111		TOTAL TRANSFERS	123,886	123,886	123,886	56
57									57
58	260,839	440,641	798,841		TOTAL REQUIREMENTS	574,841	561,456	561,456	58

RESOURCES & REQUIREMENTS STREET SDC FUND

	Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016		
	Actual		Adopted Budget This Year 2014-15		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14					
				RESOURCES			
1	1,791,170	1,802,151	1,639,472	WORKING CAPITAL (ACCRUAL BASIS)	696,391	696,391	696,391
2	2,645	384	625	INVESTMENT INTEREST	625	625	625
3				CHARGES FOR SERVICES			
4	-	20,417	3,000	INTERCHANGE SDC'S	4,700	4,700	4,700
5	8,336	57,699	16,300	SYSTEM DEVELOPMENT CHARGE	78,000	78,000	78,000
6							
7	1,802,151	1,880,651	1,659,397	TOTAL RESOURCES	779,716	779,716	779,716
8				MATERIALS AND SERVICES			
9	-	-	5,500	PROFESSIONAL SERVICES	5,500	5,500	5,500
10	-	-	16,000	COMP PLAN	16,000	-	-
11							
12	-	-	21,500	TOTAL MATERIALS AND SERVICES	21,500	5,500	5,500
13				CAPITAL OUTLAY			
14	-	-		IMPROVEMENTS	400,000	400,000	400,000
15	-	-	734,819	INTERCHANGE IMPROVEMENTS	-	-	-
16							
17	-	-	734,819	TOTAL CAPITAL OUTLAY	400,000	400,000	400,000
18				TRANSFERS			
19	-	-	453,316	CAPITAL RESERVE FUND	174,761	174,761	174,761
20							
21	-	-	453,316	TOTAL TRANSFERS	174,761	174,761	174,761
22							
23							
24	-	-	1,209,635	TOTAL REQUIREMENTS	596,261	580,261	580,261
25	811,925	832,342	100,523	RESTRICTED - INTERCHANGE/HWY 99	106,923	106,923	106,923
26	990,226	1,048,309	349,239	UNAPPROPRIATED ENDING FUND BALANCE	76,532	92,532	92,532
27	1,802,151	1,880,651	1,659,397	TOTAL STREET SDC FUND	779,716	779,716	779,716

ADVERTISING PROMOTION FUND

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

Allocation of Motel Tax:

58.6%.....to General Fund

10%.....to Advertising Promotion Fund

31.4%.....to Tourist Usage Fund

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

Material & Services: Expenditures are similar to prior year budget. Funds are used for the quarterly Mayor newsletters, hanging flower baskets and banners along Main Street, and supporting community events (Easter Egg hunt, high school parade, community garden, etc.).

RESOURCES & REQUIREMENTS ADVERTISING PROMOTION FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-16		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
					RESOURCES			
1	247	1,178	2,435	1,285	NET WORKING CAPITAL (ACCRUAL BASIS)	1,285	1,285	1,285
2	1	-	-	-	INVESTMENT INTEREST	-	-	-
3					TAX REVENUE			
4	2,129	3,340	3,475	3,510	MOTEL TAX	3,510	3,510	3,510
5								
6	2,377	4,518	5,910	4,795	TOTAL RESOURCES	4,795	4,795	4,795
7					MATERIALS AND SERVICES			
8	100	100	100	300	SUPPLIES	300	300	300
9	350	200	200	-	PROFESSIONAL SERVICES	-	-	-
10	458	1,337	1,000	2,000	COMMUNITY EVENTS	2,000	2,000	2,000
11	291	809	3,000	2,000	MISCELLANEOUS EXPENSE	2,000	2,000	2,000
12								
13	1,199	2,446	4,300	4,300	TOTAL MATERIALS AND SERVICES	4,300	4,300	4,300
14								
15	1,178	2,072	1,610	495	UNAPPROPRIATED ENDING FUND BALANCE	495	495	495
16	2,377	4,518	5,910	4,795	TOTAL ADVERTISING PROMOTION FUND	4,795	4,795	4,795

TOURIST USAGE FUND

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

Allocation of Motel Tax:

58.6%.....to General Fund

10%.....to Advertising Promotion Fund

31.4%.....to Tourist Usage Fund

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

Material & Services: Expenditures are similar to prior year budget. Funds are used for contributions to the Historical Society and Chamber of Commerce, the quarterly Mayor newsletters, hanging flower baskets and banners along Main Street, and supporting community events (Easter Egg hunt, high school parade, community garden, etc.).

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

	Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-16		
	Actual	Adopted Budget This Year 2014-15			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14					
				RESOURCES			
1	133,580	96,190	97,001	WORKING CAPITAL (ACCRUAL BASIS)	104,385	104,385	104,385
2	143	21	37	INVESTMENT INTEREST	25	25	25
3				CHARGES FOR SERVICES			
4	4,427	7,278	4,852	SYSTEM DEVELOPMENT CHARGE	9,750	9,750	9,750
5	-	2,796	-	GRANT - PLAYGROUND EQUIPMENT			
6							
7	138,150	106,285	101,890	TOTAL RESOURCES	114,160	114,160	114,160
8				MATERIALS AND SERVICES			
9	7,000	-	3,000	PROFESSIONAL SERVICES	3,000	3,000	3,000
10	-	-	4,000	COMP PLAN	12,000	-	-
11							
12	7,000	-	7,000	TOTAL MATERIALS AND SERVICES	15,000	3,000	3,000
13				DEBT SERVICE			
14	27,960	-	-	INTERFUND LOAN REPAYMENT TO GENERAL FUND	-	-	-
15							
16	27,960	-	-	TOTAL DEBT SERVICE	-	-	-
17				CAPITAL OUTLAY			
18	7,000	416	7,000	CAPITAL OUTLAY-IMPROVEMENTS	65,000	65,000	65,000
19							
20	7,000	416	7,000	TOTAL CAPITAL OUTLAY	65,000	65,000	65,000
21							
22							
23	41,960	416	14,000	TOTAL REQUIREMENTS	80,000	68,000	68,000
24	96,190	105,869	87,890	UNAPPROPRIATED ENDING FUND BALANCE	34,160	46,160	46,160
25	138,150	106,285	101,890	TOTAL PARKS & RECREATION SDC FUND	114,160	114,160	114,160

**RESOURCES & REQUIREMENTS
GREENWAY MAINTENANCE RESERVE FUND**

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2012-13	First Preceding Year 2013-14							
					RESOURCES				
1	8,503	5,913	3,316		NET WORKING CAPITAL (ACCRUAL BASIS)	715	715	715	1
2	10	1	3		INVESTMENT INTEREST	-	-	-	2
3					TRANSFERS				
4	-	-	-		TRANSFER IN FROM GENERAL FUND	2,000	2,000	2,000	4
5									
6	8,513	5,914	3,319		TOTAL RESOURCES	2,715	2,715	2,715	6
7					MATERIALS AND SERVICES				
8	2,600	2,600	2,600		PROFESSIONAL SERVICES-JACKSON COUNTY CONTRACT	2,600	2,600	2,600	8
9									
10	2,600	2,600	2,600		TOTAL MATERIALS AND SERVICES	2,600	2,600	2,600	10
11									
12									
13	5,913	3,314	719		UNAPPROPRIATED ENDING FUND BALANCE	115	115	115	13
14	8,513	5,914	3,319		TOTAL GREENWAY MAINTENANCE RESERVE FUND	2,715	2,715	2,715	14

WATER FUND

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

Personnel Services: Payroll related expenses for this department are slightly higher than the prior year's budget due to the re-distribution of our labor percentages and the addition of a new position.

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

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

RESOURCES & REQUIREMENTS WATER FUND

Historical Data		Budget for Next Year 2015-2016			
		Adopted Budget This Year 2014-15	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2012-13	First Preceding Year 2013-14	RESOURCE AND REQUIREMENTS DESCRIPTION			
		RESOURCES			
1	465,323	643,008	867,513	399,776	399,776
2	1,128,749	1,172,339	1,265,195	1,265,195	1,265,195
3	878	-	-	-	-
4	3,301	4,408	3,300	4,800	4,800
5	582	5,338	2,990	2,000	2,000
6	1,740	545	2,080	3,520	3,520
7					
8					
9	10,890	11,350	12,000	10,980	10,980
10	7,347	6,805	6,800	6,500	6,500
11					
12	2,317	61	155,000	2,395	2,395
13	-	-	-	-	-
14					
15	511	131	830	225	225
16					
17	-	-	-	151,515	151,515
18	25,725	25,725	25,725	25,725	25,725
19					
20	1,647,363	1,869,710	2,310,648	1,872,631	1,872,631
21					
22					
23	325,396	340,083	387,370	399,415	387,835
24	512,600	481,843	660,895	525,205	525,205
25	32,199	310,912	-	12,500	12,500
26	-	-	745,457	134,179	134,179
27	134,160	134,160	134,160	134,160	134,160
28					
29	1,004,355	1,266,998	1,927,882	1,205,459	1,193,879
30			100,000	100,000	100,000
31	34,186	34,186	-	-	-
32	246,014	17,102	-	-	-
33	362,808	551,424	282,766	567,172	578,752
34	1,647,363	1,869,710	2,310,648	1,872,631	1,872,631

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-15		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
				PERSONAL SERVICES				
1	8,808	11,679	12,300	CITY MANAGER	17,060	17,060	17,060	1
2	-	21,527	31,750	PUBLIC WORKS SUPERINTENDENT	38,100	38,100	38,100	2
3	78,610	82,855	84,325	LABORER	85,165	85,165	85,165	3
4	31,179	21,148	23,900	ADMIN. ASSISTANT	23,105	23,105	23,105	4
5	22,127	24,250	27,220	FINANCE DIRECTOR	27,765	27,765	27,765	5
6	21,499	21,452	23,120	ASST. FINANCE DIRECTOR/RECORDER	19,840	19,840	19,840	6
7	21,389	14,668	23,105	ADMIN COORDINATOR	32,500	32,500	32,500	7
8	8,895	6,122	8,400	TEMPORARY PERSONNEL	-	8,400	8,400	8
9	15,048	8,191	10,240	STANDBY	9,850	9,850	9,850	9
10	10,141	10,618	13,200	OVERTIME	6,600	13,200	13,200	10
11	8,694	9,537	10,650	HOLIDAY	10,250	10,250	10,250	11
12	16,292	16,953	18,050	SOCIAL SECURITY	19,385	18,140	18,140	12
13	278	167	310	WORKERS COMP	345	310	310	13
14	3,767	5,435	5,930	UNEMPLOYMENT	6,505	5,865	5,865	14
15	49,687	57,649	60,790	MEDICAL/DENTAL INSURANCE	66,535	60,125	60,125	15
16	4,782	4,738	5,460	HRA VEBA	5,975	5,400	5,400	16
17	400	346	415	LIFE INSURANCE	345	325	325	17
18	23,800	22,748	28,205	PERS	30,090	28,670	28,670	18
19								19
20	325,396	340,083	387,370	TOTAL PERSONAL SERVICES	399,415	387,835	387,835	20

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual	Adopted Budget This Year 2014-15			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
21				MATERIALS AND SERVICES				21
22	34,048	34,271	181,000	SUPPLIES	32,000	32,000	32,000	22
23	486	602	2,000	SAFETY EQUIPMENT	2,000	2,000	2,000	23
24	5,537	7,092	5,500	POSTAGE	6,000	6,000	6,000	24
25	5,677	1,372	4,000	DUES/SUBSCRIPTIONS/FEEES	4,000	4,000	4,000	25
26	153	1,807	500	PUBLICATIONS/ELECTIONS	-	-	-	26
27	1,042	68	100	FEES	100	100	100	27
28	66,398	42,033	35,000	PROFESSIONAL SERVICES - ENGINEERING	15,000	15,000	15,000	28
29	9,822	5,631	31,840	PROFESSIONAL SERVICES - ATTORNEY	13,120	13,120	13,120	29
30	10,850	4,293	7,140	AUDITOR	7,140	7,140	7,140	30
31	14,660	20,879	15,500	CONTRACTED SERVICES	19,500	19,500	19,500	31
32	3,645	2,918	4,500	SAMPLE/TESTING	4,500	4,500	4,500	32
33	2,192	4,062	5,000	TRAVEL/TRAINING	8,000	8,000	8,000	33
34	1,525	2,289	2,500	UNIFORMS	3,500	3,500	3,500	34
35	33,167	38,858	38,990	INSURANCE	48,920	48,920	48,920	35
36	47,558	52,744	46,000	UTILITIES	42,730	42,730	42,730	36
37	3,764	3,037	4,000	TELEPHONE	5,000	5,000	5,000	37
38	-	-	300	PUMP FEE CHARGES	-	-	-	38
39	2,964	1,535	3,000	EQUIPMENT & SMALL TOOLS	4,500	4,500	4,500	39
40	1,814	820	500	EQUIPMENT LEASE/RENTALS	500	500	500	40
41	560	270	1,000	COMPUTER EQUIPMENT	1,000	1,000	1,000	41
42	140	20	1,000	SOFTWARE	-	-	-	42
43	3,755	1,905	3,900	SOFTWARE MAINTENANCE	3,500	3,500	3,500	43
44	4,179	1,860	3,000	BLDG REPAIR/MAINTENANCE	7,000	7,000	7,000	44
45	262	14	-	SKYLINE PUMP MAINTENANCE	2,500	2,500	2,500	45
46	21,470	19,353	19,600	LOST CREEK RESERVOIR O&M	19,620	19,620	19,620	46
47	1,909	1,181	1,000	GROUNDS REPAIR MAINTENANCE	2,500	2,500	2,500	47
48	10,872	14,162	8,700	IT MAINTENANCE	9,500	9,500	9,500	48
49	3,349	1,835	3,500	VEHICLE MAINTENANCE	6,000	6,000	6,000	49
50	-	1,100	-	TIRES	1,000	1,000	1,000	50
51	2,458	6,756	3,000	EQUIPMENT MAINTENANCE	8,000	8,000	8,000	51
52	7,447	6,126	8,000	FUEL	9,000	9,000	9,000	52
53	202,065	192,265	202,950	WATER TRANSMISSION	205,000	205,000	205,000	53
54	8,548	9,467	7,875	TAP OPERATING	9,075	9,075	9,075	54
55	218	400	10,000	TAP MAINTENANCE	25,000	25,000	25,000	55
56	66	818	-	OTHER PURCHASED SERVICES				56
57								57
58	512,600	481,843	660,895	TOTAL MATERIALS AND SERVICES	525,205	525,205	525,205	58

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual	Adopted Budget This Year 2014-15	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
59				CAPITAL OUTLAY				59
60	-	3,750	-	EQUIPMENT	12,500	12,500	12,500	60
61	32,199	307,162	-	IMPROVEMENTS	-	-	-	61
62								62
63	32,199	310,912	-	TOTAL CAPITAL OUTLAY	12,500	12,500	12,500	63
64				TRANSFERS				64
65	-	-	745,457	TRANSFER TO CAPITAL RESERVE FUND	134,179	134,179	134,179	65
66	-	-	745,457	TOTAL TRANSFERS	134,179	134,179	134,179	66
67				DEBT SERVICE				67
68	5,611	5,793	5,793	CONTRACT 1 - PRINCIPAL	5,985	5,985	5,985	68
69	5,032	4,850	4,850	CONTRACT 1 - INTEREST	4,658	4,658	4,658	69
70				RURAL DEVELOPMENT 91-03				70
71	46,006	45,237	45,237	DEBT INTEREST	44,431	44,431	44,431	71
72	16,200	16,969	16,969	DEBT PRINCIPAL	17,775	17,775	17,775	72
73				RURAL DEVELOPMENT 91-05				73
74	45,344	44,586	44,586	DEBT INTEREST	43,791	43,791	43,791	74
75	15,967	16,725	16,725	DEBT PRINCIPAL	17,520	17,520	17,520	75
76								76
77	134,160	134,160	134,160	TOTAL DEBT SERVICE	134,160	134,160	134,160	77
78								78
79	1,004,355	1,266,998	1,927,882	TOTAL REQUIREMENTS	1,205,459	1,193,879	1,193,879	79

RESOURCES & REQUIREMENTS WATER SDC FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
					RESOURCES			
1	165,679	150,592	176,495	120,700	WORKING CAPITAL (ACCRUAL BASIS)	120,700	120,700	120,700
2	245	39	68	40	INVESTMENT INTEREST	40	40	40
3					OTHER RESOURCES			
4	10,393	36,477	17,321		SYSTEM DEVELOPMENT CHARGES	49,500	49,500	49,500
5								
6	176,317	187,108	193,884		TOTAL RESOURCES	170,240	170,240	170,240
7					MATERIALS AND SERVICES			
8								
9								
10					TOTAL MATERIALS AND SERVICES			
11					CAPITAL OUTLAY			
12					IMPROVEMENTS			
13								
14					TOTAL CAPITAL OUTLAY			
15					TRANSFERS			
16			15,000	4,679	CAPITAL RESERVE FUND	4,679	4,679	4,679
17	25,725	25,725	25,725	25,725	WATER FUND	25,725	25,725	25,725
18								
19	25,725	25,725	40,725		TOTAL TRANSFERS	30,404	30,404	30,404
20								
21								
22	25,725	25,725	40,725		TOTAL REQUIREMENTS	30,404	30,404	30,404
23	150,592	161,383	153,159		UNAPPROPRIATED ENDING FUND BALANCE	139,836	139,836	139,836
24	176,317	187,108	193,884		TOTAL WATER SDC FUND	170,240	170,240	170,240

RESOURCES & REQUIREMENTS STORMWATER SDC FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
					RESOURCES			
1	20,540	23,065	28,060		WORKING CAPITAL (ACCRUAL BASIS)	7,055	7,055	7,055
2	31	6	11		INVESTMENT INTEREST			
3					OTHER RESOURCES			
4	2,494	9,975	4,156		SYSTEM DEVELOPMENT CHARGE	12,750	12,750	12,750
5								
6	23,065	33,046	32,227		TOTAL RESOURCES	19,805	19,805	19,805
7					MATERIALS AND SERVICES			
8	-	-	-		TOTAL MATERIALS AND SERVICES	-	-	-
9					CAPITAL OUTLAY			
10	-	-	-		TOTAL CAPITAL OUTLAY	-	-	-
11					TRANSFERS			
12	-	-	26,000		CAPITAL RESERVE FUND	3,000	3,000	3,000
13								
14	-	-	26,000		TOTAL TRANSFERS	3,000	3,000	3,000
15								
16	-	-	26,000		TOTAL REQUIREMENTS	3,000	3,000	3,000
17	23,065	33,046	6,227		UNAPPROPRIATED ENDING FUND BALANCE	16,805	16,805	16,805
18	23,065	33,046	32,227		TOTAL STORMWATER SDC FUND	19,805	19,805	19,805

CAPITAL RESERVE FUND

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

Revenues are budgeted as transfers from various funds.

Capital Outlay: Expenditures budgeted are in line with the projects designated for completion during the 2015-16 fiscal year that are included in the approved capital project plan, as well as building the reserves assigned to projects scheduled in future fiscal years.

**RESOURCES & REQUIREMENTS
CAPITAL RESERVE FUND**

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14							
					RESOURCES				
43									43
44					ASSIGNED - OAK STREET STORM DRAIN		34,782		44
45					ASSIGNED - HILSINGER ROAD		521,925		45
46					ASSIGNED W. 1ST STREET				46
47					ASSIGNED - OAK STREET STORM DRAIN				47
48					ASSIGNED - SCADA UPGRADES				48
49					ASSIGNED - PINE STREET		165,497	393,183	49
50					ASSIGNED - N. CHURCH STREET		86,637	314,323	50
51					ASSIGNED - AC PIPE REPLACEMENT		200,000	200,000	51
52					ASSIGNED - FERN VALLEY INTERCHANGE WATERLINES		129,304	129,304	52
53					UNAPPROPRIATED ENDING FUND BALANCE		16,665	118,000	53
54									54
55				1,587,884	TOTAL CAPITAL RESERVE FUND		1,387,639	232,829	55

**RESOURCES & REQUIREMENTS
GENERAL FUND**

	Historical Data				Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual			FY 2015-16			FY 2016-17	FY 2017-18	
	Second Preceding Year 2012-13	First Preceding Year 2013-14							
46	33	202	45	15	15	15	46		
48	640	400	480	320	320	320	48		
49	-	200	-	-	-	-	49		
50							50		
51	9,519	14,496	11,800	9,300	9,500	9,700	51		
52							52		
53	27,960	-	-	-	-	-	53		
54	-	-	16,505	-	-	-	54		
55							55		
56	1,446,650	1,523,125	1,398,818	1,591,720	1,451,540	1,392,804	56		
57	-	-	928,590	956,400	985,090	1,014,640	57		
58	865,633	909,266					58		
59	2,312,283	2,432,391	2,327,408	2,548,120	2,436,630	2,407,443	59		

RESOURCES & REQUIREMENTS GENERAL FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual					FY 2015-16	FY 2016-17	FY 2017-18	
	Second Preceding Year 2012-13	First Preceding Year 2013-14							
60									60
61									61
62	74,833	88,976		92,820	EXECUTIVE	89,150			
63	137,314	105,174		116,955	ADMINISTRATION	127,455	92,025	94,880	62
64	1,026,528	985,666		1,135,610	POLICE	1,192,590	130,485	133,630	63
65	81,375	123,341		126,435	PLANNING	187,290	1,167,435	1,243,300	64
66	77,909	97,410		100,265	BUILDING	102,110	165,230	138,280	65
67	65,422	70,692		85,135	PARKS	92,570	104,075	106,120	66
68	70,927	64,867		66,735	INTER-DEPARTMENTAL	52,730	94,090	95,670	67
69							43,960	44,200	68
70	1,534,308	1,536,126		1,723,955	TOTAL REQUIREMENTS BY DEPARTMENT	1,843,895	1,797,300	1,856,079	70
71					CAPITAL OUTLAY				71
72	-	-	-	-		-	-	-	72
74	-	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	74
75					DEBT SERVICE				75
76	119,205	120,877		-	BOND PRINCIPAL - RURAL DEVELOPMENT	-	-	-	76
77	13,810	697		-	BOND INTEREST - RURAL DEVELOPMENT	-	-	-	77
78	7,000	-		-	LIBRARY FOUNDATION	-	-	-	78
79									79
80	140,015	121,574		-	TOTAL DEBT SERVICE	-	-	-	80
81					TRANSFERS				81
82	2,718	-		-	TRANSFER OUT TO DEBT RESERVE FUND	-	-	-	82
83	2,000	-		-	TRANSFER OUT TO TOURIST USAGE FUND	-	-	-	83
84	-	-		-	TRANSFER OUT TO GREENWAY MAINTENANCE	2,000	3,500	3,500	84
86	4,718	-		-	TOTAL TRANSFERS	2,000	3,500	3,500	86
87									87
88				170,000	OPERATING CONTINGENCY	100,000	100,000	100,000	88
89	1,679,041	1,657,700		1,893,955	TOTAL REQUIREMENTS	1,945,895	1,900,800	1,959,579	89
90	1,335	1,335		1,735	RESTRICTED - K9 CONTRIBUTIONS	-	-	-	90
91	2,992	2,992		17,029	COMMITTED - JACKSON COUNTY FINE SHARE	13,192	23,292	33,392	91
92	1,509	1,509		3,049	COMMITTED - TRAFFIC COURT EQUIPMENT	4,609	4,909	5,209	92
93	5,655	5,655		36,642	ASSIGNED - POLICE CAPITAL REPLACEMENT	21,642	36,642	11,642	93
94	114,060	114,060		-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	94
95	507,691	649,140		374,998	TOTAL GENERAL FUND	562,782	470,987	397,621	95
96	2,312,283	2,432,391		2,327,408		2,548,120	2,436,630	2,407,443	96

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

	Historical Data			REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual		Adopted Budget This Year 2014-15		FY 2015-16	FY 2016-17	FY 2017-18
	Second Preceding Year 2012-13	First Preceding Year 2013-14					
				PERSONAL SERVICES			
1	44,600	54,504	54,375	52,935	53,995	55,075	
2	-	1,669	3,025	2,500	2,550	2,600	
3	3,378	4,260	4,395	4,240	4,325	4,410	
4	9	51	50	40	40	40	
5	1,420	2,566	930	865	885	905	
6	15,141	10,132	9,350	8,680	9,200	9,755	
7	-	700	840	780	780	780	
8	-	100	110	105	105	110	
9	-	4,053	5,030	4,855	5,145	5,455	
10							
11	64,548	78,035	78,105	75,000	77,025	79,130	
12							
				MATERIALS AND SERVICES			
13	909	781	750	2,000	2,000	2,000	
15	2,689	547	1,650	1,650	1,650	1,650	
16	-	-	-	100	100	100	
17	5,130	4,994	5,665	5,000	5,500	6,000	
18	25	814	4,500	3,750	4,000	4,250	
19	-	2,580	400	400	500	500	
20	1,200	1,200	1,200	1,200	1,200	1,200	
21	31	25	50	50	50	50	
23	-	-	500				
27							
28	10,285	10,941	14,715	14,150	15,000	15,750	
29							
30	74,833	88,976	92,820	89,150	92,025	94,880	

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

	Historical Data			Adopted Budget This Year 2014-15	REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual		First Preceding Year 2013-14			FY 2015-16	FY 2016-17	FY 2017-18
	Second Preceding Year 2012-13							
					PERSONAL SERVICES			
1	33,183	34,643	37,750	39,025	FINANCE DIRECTOR	39,805	40,600	1
2	15,569	15,732	17,125	24,875	ASST. FINANCE DIRECTOR/REORDER	25,375	25,880	2
3	7,729	3,319	4,620	3,990	ADMINISTRATIVE ASSISTANT	4,270	4,570	3
4	938	746	-	-	TEMPORARY PERSONNEL	-	-	4
5	1,188	303	710	-	OVERTIME	-	-	5
6	2,694	2,421	1,900	1,900	HOLIDAY	1,940	1,980	6
7	4,542	4,251	4,555	5,340	SOCIAL SECURITY	5,460	5,585	7
8	9	70	65	75	WORKERS COMP	75	75	8
9	3,353	3,244	1,295	1,440	UNEMPLOYMENT	1,470	1,500	9
10	13,231	12,733	13,145	14,695	MEDICAL/DENTAL INSURANCE	15,580	16,515	10
11	1,171	1,042	1,180	1,320	HRA VEBA	1,320	1,320	11
12	124	92	85	90	LIFE INSURANCE	90	90	12
13	4,769	4,611	5,225	6,115	PERS	6,485	6,875	13
14								14
15	88,500	83,207	87,655	98,865	TOTAL PERSONAL SERVICES	101,870	104,990	15
16					MATERIALS AND SERVICES			
17	153	69	1,500	1,200	SUPPLIES	1,200	1,200	17
18	1,170	980	1,000	1,000	DUES/SUBSCRIPTIONS/FEES	1,000	1,000	18
20	1,440	819	1,250	1,000	PUBLICATIONS/ELECTIONS	1,000	1,000	20
21	1,255	1,380	800	800	CODIFICATION	800	800	21
22	250	249	-	-	FEES	-	-	22
23	3,359	3,432	2,500	2,000	BANK FEES	2,000	2,000	23
24	319	267	-	-	MISC. PROF. SERVICES & FINANCE SERVICES	-	-	24
25	4,800	4,800	4,800	4,800	PROF. SERV.-JUDGE	4,800	4,800	25
26	10,849	-	7,140	7,140	PROF. SERV.-AUDITOR	7,140	7,140	26
27	21,978	6,003	4,150	4,200	PROF. SERV.-CITY ATTORNEY	4,200	4,200	27
28	1,617	2,928	3,200	3,500	TRAVEL/TRAINING	3,500	3,500	28
29	772	425	550	550	MILEAGE REIMBURSEMENT	550	550	29
30	690	326	910	900	INSURANCE	900	950	30
31	-	-	1,000	1,000	COMPUTER EQUIPMENT	1,000	1,000	31
34	162	289	500	500	EQUIPMENT MAINTENANCE	500	500	34
37								37
38	48,814	21,967	29,300	28,590	TOTAL MATERIALS AND SERVICES	28,615	28,640	38
43								43
44	137,314	105,174	116,955	127,455	TOTAL REQUIREMENTS	130,485	133,630	44

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

	Historical Data			REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual		Adopted Budget This Year 2014-15		FY 2015-16	FY 2016-17	FY 2017-18
	Second Preceding Year 2012-13	First Preceding Year 2013-14					
				PERSONAL SERVICES			
1	63,916	68,408	77,105	POLICE CHIEF	79,420	81,010	82,630
2	58,364	60,978	-	SERGEANT			
3	-	-	71,705	LIEUTENANT	73,850	75,330	76,840
4	51,889	52,891	55,110	POLICE OFFICER - SRO	56,215	57,340	58,490
5	54,293	54,017	57,800	POLICE OFFICER	59,770	60,965	62,185
6	50,021	52,404	47,015	POLICE OFFICER	44,685	45,580	46,490
7	53,233	54,615	53,950	POLICE OFFICER	58,675	59,850	61,045
8	49,048	51,685	54,315	POLICE OFFICER	55,400	56,510	57,640
9	52,116	51,601	56,015	POLICE OFFICER	41,440	44,340	47,445
10	-	-	56,855	TRAFFIC SAFETY OFFICER	59,495	60,685	61,900
11	32,037	34,273	41,125	COMMUNITY SERVICE OFFICER	13,345	14,280	15,280
12	34,490	361	-	POLICE CLERK	39,390	42,145	45,095
13	-	-	12,235	ADMINISTRATIVE ASSISTANT	-	-	-
14	17,856	21,362	25,000	OVERTIME	25,000	25,000	25,000
15	41,856	34,753	35,000	HOLIDAY PAY	35,000	35,700	36,415
16	39,962	40,349	46,530	SOCIAL SECURITY	46,410	50,395	51,750
17	413	318	715	WORKERS COMP	715	730	750
18	12,355	11,556	13,765	UNEMPLOYMENT	13,805	14,080	14,365
19	118,951	131,325	133,605	MEDICAL/DENTAL INSURANCE	138,950	147,290	156,130
20	11,500	10,818	12,000	HRA VEBA	12,000	12,000	12,000
21	1,013	1,095	1,040	LIFE INSURANCE	820	835	850
22	66,041	65,690	69,030	PERS	70,780	75,030	79,535
23							
24	809,354	798,499	919,915	TOTAL PERSONAL SERVICES	925,165	959,095	991,830

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

	Historical Data			REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		Adopted Budget This Year 2014-15		FY 2015-16	FY 2016-17	FY 2017-18	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
25				MATERIALS AND SERVICES				25
26	8,907	9,479	9,500	SUPPLIES	9,500	9,500	9,500	26
27	-	26	100	POSTAGE	100	100	100	27
28	615	825	1,500	DUES/SUBSCRIPTIONS/FEES	1,500	1,500	1,500	28
29	933	862	1,500	PRINTING	1,500	1,500	1,500	29
30	80	46	250	SUSPENSION PACKET	250	250	250	30
31	6,828	8,354	10,000	PROFESSIONAL SERVICES	10,000	10,000	10,000	31
32	557	-	1,500	INVESTIGATIONS	1,500	1,500	1,500	32
33	61,879	62,318	65,825	DISPATCH	65,530	67,170	68,850	33
34	8,850	9,179	10,000	TRAVEL/TRAINING	10,000	10,000	10,000	34
35	6,587	6,862	8,000	UNIFORMS	8,000	8,000	8,000	35
36	6,050	1,797	1,800	BODY ARMOR	2,700	2,700	2,700	36
37	31,583	26,216	38,000	INSURANCE	39,000	39,980	40,985	37
38	2,454	2,010	2,250	CELL PHONES	3,600	3,600	3,600	38
39	2,881	2,882	3,025	VEHICLE BROADBAND	3,600	3,600	3,600	39
40	-	-	-	SMALL TOOLS & EQUIPMENT	2,500	2,500	2,500	40
41	21,000	4,813	5,000	DESIGNATED EQUIPMENT & SUPPLIES COURT	5,000	5,000	5,000	41
42	2,500	1,000	2,000	DESIGNATED TRAFFIC ENFORCEMENT EQUIPMENT	4,500	4,500	4,500	42
43	505	471	-	DESIGNATED K-9 PROGRAM	-	-	-	43
44	6,500	840	-	COMPUTER EQUIPMENT	2,500	2,500	2,500	44
45	-	2,240	1,000	EQUIPMENT/BUILDING MAINT.	1,000	1,000	1,000	45
46	3,016	4,123	7,500	VEHICLE MAINTENANCE	8,000	8,000	8,000	46
47	22,354	20,683	25,000	FUEL PURCHASES	25,000	25,440	25,885	47
48								48
49	194,079	165,026	193,550	TOTAL MATERIALS AND SERVICES	205,280	208,340	211,470	49
50				CAPITAL OUTLAY				50
51	-	-	-	PATROL VEHICLES	40,000	-	40,000	51
52								52
53	-	-	-	TOTAL CAPITAL OUTLAY	40,000	-	40,000	53
54				DEBT SERVICE				54
55	23,095	22,142	22,145	VEHICLE PRINCIPAL LEASE	22,145	-	-	55
56								56
57	23,095	22,142	22,145	TOTAL DEBT SERVICE	22,145	-	-	57
58								58
59	1,026,528	985,666	1,135,610	TOTAL REQUIREMENTS	1,192,590	1,167,435	1,243,300	59

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

	Historical Data			Adopted Budget This Year 2014-15	REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual		First Preceding Year 2013-14			FY 2015-16	FY 2016-17	FY 2017-18
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
	PERSONAL SERVICES							
1	31,977	25,669	39,900	42,025	42,865	43,722	1	
2	17,882	22,850	25,475	25,955	26,475	27,005	2	
3	2,300	1,240	1,650	1,650	1,685	1,719	3	
4	3,479	3,659	5,125	5,125	5,230	5,334	4	
5	13	51	80	80	80	80	5	
6	1,992	1,940	1,595	1,595	1,625	1,655	6	
7	9,352	12,033	16,035	16,035	17,000	18,020	7	
8	1,380	960	1,440	1,440	1,440	1,440	8	
9	344	176	175	175	175	175	9	
10	2,934	2,660	7,435	7,435	7,880	8,355	10	
11							11	
12	71,653	71,238	98,910	101,515	104,455	107,505	12	
13	MATERIALS AND SERVICES						13	
14	418	485	600	600	600	600	14	
15	967	831	1,000	1,000	1,000	1,000	15	
16	-	-	-	1,200	1,200	1,200	16	
17	2,778	28,334	13,800	7,000	7,000	7,000	17	
18	4,378	17,747	4,500	4,500	4,500	4,500	18	
19	-	-	4,000	65,000	40,000	10,000	19	
20	858	2,174	1,200	4,500	4,500	4,500	20	
21	23	2,062	250	300	300	300	21	
22	230	280	75	335	335	335	22	
23	-	190	600	500	500	500	23	
24	-	-	1,500	840	840	840	24	
25	70	-	-	-	-	-	25	
26	-	-	-	-	-	-	26	
27							27	
28	9,722	52,103	27,525	85,775	60,775	30,775	28	
29							29	
30	81,375	123,341	126,435	187,290	165,230	138,280	30	

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

	Historical Data			REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual				FY 2015-16	FY 2016-17	FY 2017-18	
	Second Preceding Year 2012-13	First Preceding 2013-14	Adopted Budget This Year 2014-15					
				PERSONAL SERVICES				
1	-	2,153	3,175	PUBLIC WORKS SUPERINTENDENT	3,005	3,065	3,125	1
2	27,919	24,052	21,400	LABORER	30,070	30,670	31,285	2
4	235	334	-	OVERTIME	-	-	-	4
5	263	372	340	HOLIDAY	340	345	350	5
6	2,403	4,179	10,000	TEMP PERSONNEL	-	-	-	6
7	2,139	2,023	1,905	SOCIAL SECURITY	2,665	2,720	2,775	7
8	9	36	35	WORKERS COMP	50	50	50	8
9	-	-	665	UNEMPLOYMENT	945	965	985	9
10	6,527	7,596	6,680	MEDICAL/DENTAL INSURANCE	9,485	10,055	10,660	10
11	586	646	600	HRA VEBA	850	850	850	11
12	51	56	45	LIFE INSURANCE	45	45	45	12
13	2,893	2,725	2,640	PERS	3,455	3,665	3,885	13
14								14
15	43,025	44,172	47,485	TOTAL PERSONAL SERVICES	50,910	52,430	54,010	15
16				MATERIALS AND SERVICES				16
17	6,228	6,950	7,000	SUPPLIES	8,000	8,000	8,000	17
19	163	117	-	PLANTS/SEEDS				19
20	3,402	4,625	5,000	CONTRACTED SERVICES	5,000	5,000	5,000	20
21	986	1,103	1,400	INSURANCE	1,360	1,360	1,360	21
22	9,308	9,947	15,500	UTILITIES	14,050	14,050	14,050	22
23	-	-	500	SMALL TOOLS & MINOR EQUIPMENT	500	500	500	23
25	62	1,092	2,500	BLDG. REPAIRS/MAINTENANCE	3,000	3,000	3,000	25
26	-	15	1,500	PARK SIGNS	4,000	4,000	4,000	26
27	2,248	2,600	3,500	PARKS MAINTENANCE	5,000	5,000	5,000	27
30	-	41	250	EQUIPMENT MAINTENANCE	500	500	500	30
31	-	30	250	FUEL	250	250	250	31
32	-	-	250	TAXES - TID				32
33								33
34	22,397	26,520	37,650	TOTAL MATERIALS AND SERVICES	41,660	41,660	41,660	34
35								35
36	65,422	70,692	85,135	TOTAL REQUIREMENTS	92,570	94,090	95,670	36

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

	Historical Data			REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual		Adopted Budget		FY 2015-16	FY 2016-17	FY 2017-18
	Second Preceding Year 2012-13	First Preceding 2013-14	This Year 2014-15				
				MATERIALS AND SERVICES			
1	4,854	3,922	1,500	2,500	2,500	2,500	1
2	3,803	2,710	2,800	3,050	3,050	3,050	2
3	4,097	1,937	2,150	3,200	3,200	3,200	3
5	655	4,293	-	-	-	-	5
7	7,354	5,858	5,765	4,680	4,680	4,680	7
8	13,743	13,476	10,795	9,250	9,480	9,720	8
9	305	281	4,050	4,550	4,550	4,550	9
11	310	-	2,000	2,000	2,000	2,000	11
12	4,007	3,687	475	1,500	1,500	1,500	12
13	19,206	28,012	16,200	21,000	12,000	12,000	13
14	5,516	-	20,000	-	-	-	14
15	6,080	10	-	-	-	-	15
16	997	681	1,000	1,000	1,000	1,000	16
18							18
19	70,927	64,867	66,735	52,730	43,960	44,200	19

RESOURCES & REQUIREMENTS STREET FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual					FY 2015-16	FY 2016-17	FY 2017-18
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
					RESOURCES			
1	558,981	766,781	751,576	600,005	WORKING CAPITAL (ACCRUAL BASIS)	754,944	566,715	1
2	3,086	3,928	2,800	3,400	INVESTMENT INTEREST			2
3					CHARGES FOR SERVICES			3
4	128,879	143,883	144,800	150,400	STREET USER FEES	155,660	161,100	4
5	26,261	27,565	25,000	31,000	DEDICATED STREET USER FEE	31,000	31,000	5
6	50,931	48,225	46,000	46,400	STORMWATER UTILITY FEE	46,400	46,400	6
7	7,031	5,721	8,600	8,600	STREET SWEEPING	8,600	8,600	7
8					LICENSES & PERMITS			8
9	675	540	400	400	ENCHROACHMENT PERMITS	400	400	9
10					INTERGOVERNMENTAL REVENUE			10
11	249,459	261,129	261,540	264,080	STATE GAS TAXES	264,770	268,735	11
12	-	-	-	250,000	ODOT JURISDICTIONAL TRANSFER	-	-	12
13					GRANTS/CONTRIBUTIONS			13
14	-	-	50,000	50,000	STATE GRANT - SCA	-	-	14
15					MISCELLANEOUS REVENUE			15
16	2,317	181	200	500	MISCELLANEOUS REVENUE	500	500	16
17								17
18	1,027,620	1,257,953	1,290,916	1,404,785	TOTAL RESOURCES	1,262,274	1,083,450	18
19								19
20					REQUIREMENTS BY PROGRAM			20
21	94,575	174,969	181,445	191,470	PERSONAL SERVICES	197,098	203,040	21
22	166,264	178,472	269,285	246,985	MATERIALS & SERVICES	248,460	249,975	22
23	-	87,200	-	12,500	CAPITAL OUTLAY	-	-	23
24	-	-	348,111	123,886	INTERFUND TRANSFERS	175,000	100,000	24
25								25
26	260,839	440,641	798,841	574,841	TOTAL REQUIREMENTS BY PROGRAM	620,558	553,015	26
27			75,000	75,000	OPERATING CONTINGENCY	75,000	75,000	27
28	113,574	113,574	163,954	425,224	RESTRICTED - HWY 99 MAINTENANCE	436,224	447,224	28
29	181,896	181,896	-	-	ASSIGNED - CAPITAL OUTLAY REPLACEMENT	-	-	29
30	471,311	521,842	253,121	329,720	UNAPPROPRIATED ENDING FUND BALANCE	130,491	8,211	30
31	1,027,620	1,257,953	1,290,916	1,404,785	TOTAL STREET FUND	1,262,274	1,083,450	31

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data		Adopted Budget This Year 2014-15	REQUIREMENTS DESCRIPTION	PROJECTION			
	Second Preceding Year 2012-13	First Preceding Year 2013-14			FY 2015-16	FY 2016-17	FY 2017-18	
	Actual							
				PERSONAL SERVICES				
1	8,808	11,679	12,300	CITY MANAGER	12,790	13,045	13,305	1
2	-	19,374	28,575	PUBLIC WORKS SUPERINTENDENT	20,625	21,035	21,455	2
3	26,506	50,667	34,960	LABORER 1	62,160	63,400	64,665	3
4	3,463	10,947	13,040	ADMINISTRATIVE ASSISTANT	3,080	3,140	3,200	4
5	9,445	10,393	11,665	FINANCE DIRECTOR	11,900	12,135	12,375	5
6	11,568	10,488	11,305	ASST. FINANCE DIRECTOR/RECORDER	11,335	11,560	11,790	6
7	2,403	5,905	7,700	TEMPORARY PERSONNEL	-	-	-	7
8	1,083	1,335	2,000	OVERTIME	1,000	1,020	1,040	8
9	3,088	4,944	3,200	HOLIDAY	3,200	3,265	3,330	9
10	4,796	9,028	8,800	SOCIAL SECURITY	9,720	9,840	10,035	10
11	130	116	145	WORKERS COMP	175	175	175	11
12	1,017	1,856	2,805	UNEMPLOYMENT	3,390	3,455	3,525	12
13	14,836	25,484	28,325	MEDICAL/DENTAL INSURANCE	34,205	36,260	38,440	13
14	1,262	2,057	2,545	HRA VEBA	3,070	3,070	3,070	14
15	190	231	280	LIFE INSURANCE	160	160	160	15
16	5,980	10,465	13,800	PERS	14,660	15,540	16,475	16
17								17
18	94,575	174,969	181,445	TOTAL PERSONAL SERVICES	191,470	197,098	203,040	18

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data		Adopted Budget This Year 2014-15	REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual				FY 2015-16	FY 2016-17	FY 2017-18	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
19				MATERIALS AND SERVICES				19
20	1,501	3,749	2,000	SUPPLIES	4,000	4,000	4,000	20
21	876	1,138	400	POSTAGE	1,000	1,000	1,000	21
22	2,418	741	1,900	DUES/SUBSCRIPTIONS	2,000	2,000	2,000	22
23	28	58	50	BANK FEES				23
24	40,802	33,007	30,000	PROFESSIONAL SERVICES - ENGINEERING	15,000	15,000	15,000	24
25	21,056	16,681	14,400	PROFESSIONAL SERVICES - ATTORNEY	11,900	11,900	11,900	25
26	2,411	954	1,585	AUDITOR	1,585	1,585	1,585	26
27	10,224	10,911	8,000	CONTRACTED SERVICES	14,000	14,000	14,000	27
28	9,833	8,926	6,500	INSURANCE	10,200	10,455	10,715	28
29	48,493	45,563	45,000	UTILITIES	48,800	50,020	51,275	29
30	770	725	350	TELEPHONE	1,000	1,000	1,000	30
31	100	1,715	4,000	SMALL TOOLS & MINOR EQUIPMENT	4,000	4,000	4,000	31
32	107	393	500	EQUIPMENT LEASE/RENTALS	500	500	500	32
33	-	-	1,000	COMPUTER EQUIPMENT				33
34	200	-	-	SOFTWARE MAINTENANCE				34
35	3,504	2,087	2,000	BLDG. REPAIRS/MAINTENANCE	7,000	7,000	7,000	35
36	-	1,620	1,000	STORM SEWER MAINTENANCE	2,500	2,500	2,500	36
37	7,460	15,002	125,000	STREET MAINTENANCE	75,000	75,000	75,000	37
38	559	2,209	2,500	STREET SIGNS	12,000	12,000	12,000	38
39	2,533	567	3,000	TRAFFIC MARKINGS	5,000	5,000	5,000	39
40	170	15,585	2,500	VEHICLE MAINTENANCE	5,000	5,000	5,000	40
41	1,802	3,401	3,100	IT MAINTENANCE	4,500	4,500	4,500	41
42	451	1,660	3,500	EQUIPMENT MAINTENANCE	500	500	500	42
43	3,180	2,909	4,000	FUEL	4,000	4,000	4,000	43
44	6,602	6,765	7,000	SWEEPER MAINTENANCE	10,000	10,000	10,000	44
45	1,184	2,106	-	MISCELLANEOUS	2,500	2,500	2,500	45
46	-	-	-	STREET TREES	5,000	5,000	5,000	46
47								47
48	166,264	178,472	269,285	TOTAL MATERIALS AND SERVICES	246,985	248,460	249,975	48
49				CAPITAL OUTLAY				49
50	-	-	-	VEHICLE PURCHASE	12,500			50
51		87,200		STREET REHAB				51
52	-	87,200	-	TOTAL CAPITAL OUTLAY	12,500	-	-	52
53				TRANSFERS				53
54	-	-	348,111	CAPITAL RESERVE FUND	123,886	175,000	100,000	54
55								55
56	-	-	348,111	TOTAL TRANSFERS	123,886	175,000	100,000	56
57								57
58	260,839	440,641	798,841	TOTAL REQUIREMENTS	574,841	620,558	553,015	58

RESOURCES & REQUIREMENTS WATER FUND

	Historical Data		Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	PROJECTION		
	Actual				FY 2015-16	FY 2016-17	FY 2017-18
	Second Preceding Year 2012-13	First Preceding Year 2013-14					
				RESOURCES			
1	465,323	643,008	867,513	WORKING CAPITAL (ACCRUAL BASIS)	217,456	388,852	456,662
2				CHARGES FOR SERVICES			
3	1,128,749	1,172,339	1,234,410	WATER SALES	1,265,195	1,284,175	1,303,440
4	878	-	-	SKYLINE PUMP INCOME	-	-	-
5	3,301	4,408	3,300	PUMP MAINT FEE REVENUE	4,800	4,800	4,800
6	582	5,338	2,990	INSTALLATIONS	2,000	2,000	2,000
7	1,740	545	2,080	CROSS CONNECTION	3,520	3,520	3,520
8				FRANCHISE FEE REVENUES			
9	10,890	11,350	12,000	LATE FEES	10,980	10,430	9,910
10	7,347	6,805	6,800	RECONNECT FEES	6,500	6,175	5,865
11				MISCELLANEOUS REVENUES			
12	2,317	61	155,000	MISCELLANEOUS REVENUES	2,395	2,395	2,395
13	-	-	-	FERN VALLEY INTERCHANGE WATERLINE REIMB - ODOT	-	-	-
14				EARNINGS ON INVESTMENTS			
15	511	131	830	INVESTMENT INTEREST	225	230	235
16				TRANSFERS IN			
17	-	-	-	TRANSFERS IN FROM INTERTIE DEBT SERVICE	151,515	-	-
18	25,725	25,725	25,725	TRANSFERS IN FROM WATER SDC'S	25,725	25,725	25,725
19							
20	1,647,363	1,869,710	2,310,648	TOTAL RESOURCES	1,690,311	1,728,302	1,814,552
21							
22				REQUIREMENTS BY PROGRAM			
23	325,396	340,083	387,370	PERSONNEL	399,415	413,480	426,855
24	512,600	481,843	660,895	MATERIALS & SERVICES	521,205	521,500	523,850
25	32,199	310,912	-	CAPITAL OUTLAY	12,500	-	-
26	-	-	745,457	TRANSFERS OUT	134,179	160,000	160,000
27	134,160	134,160	134,160	DEBT SERVICE	134,160	134,160	134,160
28							
29	1,004,355	1,266,998	1,927,882	TOTAL REQUIREMENTS BY PROGRAM	1,201,459	1,229,140	1,244,865
30			100,000	OPERATING CONTINGENCY	100,000	100,000	100,000
31	34,186	34,186	-	RESTRICTED - SKYLINE WATER PUMP	-	-	-
32	246,014	17,102	-	ASSIGNED - CAPITAL REPLACEMENT	-	-	-
33	362,808	551,424	282,766	UNAPPROPRIATED ENDING FUND BALANCE	388,852	399,162	469,687
34	1,647,363	1,869,710	2,310,648	TOTAL WATER FUND	1,690,311	1,728,302	1,814,552

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		Adopted Budget This Year 2014-15		FY 2015-16	FY 2016-17	FY 2017-18	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
				PERSONAL SERVICES				
1	8,808	11,679	12,300	CITY MANAGER	17,060	17,400	17,750	1
2	-	21,527	31,750	PUBLIC WORKS SUPERINTENDENT	38,100	38,860	39,635	2
3	78,610	82,855	84,325	LABORER	85,165	86,870	88,610	3
4	31,179	21,148	23,900	ADMIN. ASSISTANT	23,105	24,720	26,450	4
5	22,127	24,250	27,220	FINANCE DIRECTOR	27,765	28,320	28,890	5
6	21,499	21,452	23,120	DEPUTY RECORDER	19,840	20,235	20,640	6
7	21,389	14,668	23,105	ADMIN COORDINATOR	32,500	33,150	33,815	7
8	8,895	6,122	8,400	TEMPORARY PERSONNEL	-	-	-	8
9	15,048	8,191	10,240	STANDBY	9,850	9,850	9,850	9
10	10,141	10,618	13,200	OVERTIME	6,600	6,730	6,865	10
11	8,694	9,537	10,650	HOLIDAY	10,250	10,455	10,665	11
12	16,292	16,953	18,050	SOCIAL SECURITY	19,385	21,160	21,665	12
13	278	167	310	WORKERS COMP	345	350	355	13
14	3,767	5,435	5,930	UNEMPLOYMENT	6,505	6,635	6,770	14
15	49,687	57,649	60,790	MEDICAL/DENTAL INSURANCE	66,535	70,530	74,765	15
16	4,782	4,738	5,460	HRA VEBA	5,975	5,975	5,975	16
17	400	346	415	LIFE INSURANCE	345	345	345	17
18	23,800	22,748	28,205	PERS	30,090	31,895	33,810	18
19								19
20	325,396	340,083	387,370	TOTAL PERSONAL SERVICES	399,415	413,480	426,855	20

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

	Historical Data			REQUIREMENTS DESCRIPTION	PROJECTION						
	Actual		Adopted Budget This Year 2014-15		FY 2015-16	FY 2016-17	FY 2017-18				
	Second Preceding Year 2012-13	First Preceding Year 2013-14									
21				MATERIALS AND SERVICES							
22	34,048	34,271	32,000	SUPPLIES	32,000	32,000	32,000	32,000			
23	486	602	2,000	SAFETY EQUIPMENT	2,000	2,000	2,000	2,000			
24	5,537	7,092	5,500	POSTAGE	6,000	6,000	6,000	6,000			
25	5,677	1,372	4,000	DUES/SUBSCRIPTIONS/FEES	4,000	4,000	4,000	4,000			
26	153	1,807	500	PUBLICATIONS/ELECTIONS	-	-	-	-			
27	1,042	68	100	FEES	100	100	100	100			
28	66,398	42,033	35,000	PROFESSIONAL SERVICES - ENGINEERING	15,000	15,000	15,000	15,000			
29	9,822	5,631	31,840	PROFESSIONAL SERVICES - ATTORNEY	13,120	13,120	13,120	13,120			
30	10,850	4,293	7,140	AUDITOR	7,140	7,140	7,140	7,140			
31	14,660	20,879	15,500	CONTRACTED SERVICES	15,500	15,500	15,500	15,500			
32	3,645	2,918	4,500	SAMPLE/TESTING	4,500	4,500	4,500	4,500			
33	2,192	4,062	5,000	TRAVEL/TRAINING	8,000	8,000	8,000	8,000			
34	1,525	2,289	2,500	UNIFORMS	3,500	3,500	3,500	3,500			
35	33,167	38,858	38,990	INSURANCE	48,920	50,145	50,145	51,400			
36	47,558	52,744	46,000	UTILITIES	42,730	43,800	43,800	44,895			
37	3,764	3,037	4,000	TELEPHONE	5,000	5,000	5,000	5,000			
38	-	-	300	PUMP FEE CHARGES	-	-	-	-			
39	2,964	1,535	3,000	EQUIPMENT & SMALL TOOLS	4,500	4,500	4,500	4,500			
40	1,814	820	500	EQUIPMENT LEASE/RENTALS	500	500	500	500			
41	560	270	1,000	COMPUTER EQUIPMENT	1,000	1,000	1,000	1,000			
42	140	20	1,000	SOFTWARE	-	-	-	-			
43	3,755	1,905	3,900	SOFTWARE MAINTENANCE	3,500	3,500	3,500	3,500			
44	4,179	1,860	3,000	BLDG REPAIR/MAINTENANCE	7,000	7,000	7,000	7,000			
45	262	14	-	SKYLINE PUMP MAINTENANCE	2,500	2,500	2,500	2,500			
46	21,470	19,353	19,600	LOST CREEK RESERVOIR O&M	19,620	19,620	19,620	19,620			
47	1,909	1,181	1,000	GROUNDS REPAIR MAINTENANCE	2,500	2,500	2,500	2,500			
48	10,872	14,162	8,700	IT MAINTENANCE	9,500	9,500	9,500	9,500			
49	3,349	1,835	3,500	VEHICLE MAINTENANCE	6,000	6,000	6,000	6,000			
50	-	1,100	-	TIRES	1,000	1,000	1,000	1,000			
51	2,458	6,756	3,000	EQUIPMENT MAINTENANCE	8,000	8,000	8,000	8,000			
52	7,447	6,126	8,000	FUEL	9,000	9,000	9,000	9,000			
53	202,065	192,265	202,950	WATER TRANSMISSION	205,000	205,000	205,000	205,000			
54	8,548	9,467	7,875	TAP OPERATING	9,075	9,075	9,075	9,075			
55	218	400	10,000	TAP MAINTENANCE	25,000	25,000	25,000	25,000			
56	66	818	-	OTHER PURCHASED SERVICES							
57											
58	512,600	481,843	511,895	TOTAL MATERIALS AND SERVICES	521,205	521,500	521,500	523,850			

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			REQUIREMENTS DESCRIPTION	PROJECTION			
	Actual		Adopted Budget This Year 2014-15		FY 2015-16	FY 2016-17	FY 2017-18	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
59								59
60	-	3,750	-	EQUIPMENT	12,500	-	-	60
61	32,199	307,162	-	IMPROVEMENTS	-	-	-	61
62								62
63	32,199	310,912	-	TOTAL CAPITAL OUTLAY	12,500	-	-	63
64				TRANSFERS				64
65	-	-	745,457	TRANSFER TO CAPITAL RESERVE FUND	134,179	160,000	160,000	65
66	-	-	745,457	TOTAL TRANSFERS	134,179	160,000	160,000	66
67				DEBT SERVICE				67
68	5,611	5,793	5,793	CONTRACT 1 - PRINCIPAL	5,985	5,985	5,985	68
69	5,032	4,850	4,850	CONTRACT 1 - INTEREST	4,658	4,658	4,658	69
70				RURAL DEVELOPMENT 91-03				70
71	46,006	45,237	45,237	DEBT INTEREST	44,431	44,431	44,431	71
72	16,200	16,969	16,969	DEBT PRINCIPAL	17,775	17,775	17,775	72
73				RURAL DEVELOPMENT 91-05				73
74	45,344	44,586	44,586	DEBT INTEREST	43,791	43,791	43,791	74
75	15,967	16,725	16,725	DEBT PRINCIPAL	17,520	17,520	17,520	75
76								76
77	134,160	134,160	134,160	TOTAL DEBT SERVICE	134,160	134,160	134,160	77
78								78
79	1,004,355	1,266,998	1,778,882	TOTAL REQUIREMENTS	1,201,459	1,229,140	1,244,865	79

RESOURCES & REQUIREMENTS CITY HALL DEBT RESERVE FUND

CLOSED INTO GENERAL FUND

	Historical Data			Adopted Budget This Year 2014-15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-16		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
					RESOURCES			
1	13,756	16,492	16,505	16,505	NET WORKING CAPITAL (ACCRUAL BASIS)			1
2	18	7	-	-	INVESTMENT INTEREST			2
3	2,718	-	-	-	TRANSFER FROM GENERAL FUND			3
4								4
5	16,492	16,499	16,505	16,505	TOTAL RESOURCES		-	5
6					REQUIREMENTS BY DESCRIPTION			6
7	-	-	-	-	PAYMENT ON NOTE			7
8	-	-	16,505	16,505	TRANSFER TO GENERAL FUND			8
9								9
10	-	-	16,505	16,505	TOTAL REQUIREMENTS BY DESCRIPTION		-	10
11								11
12	16,492	16,499	-	-	UNAPPROPRIATED ENDING FUND BALANCE		-	12
13	16,492	16,499	16,505	16,505	TOTAL CITY HALL DEBT RESERVE FUND		-	13