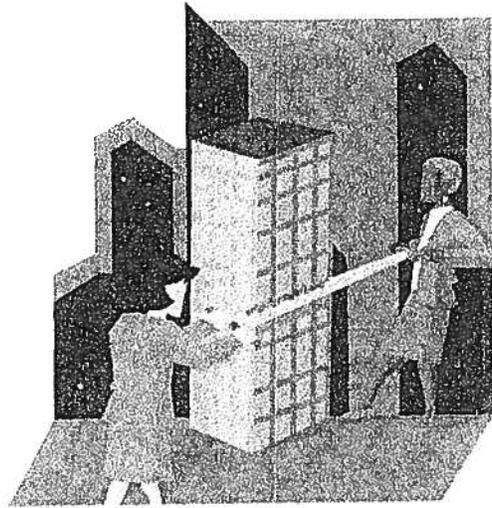


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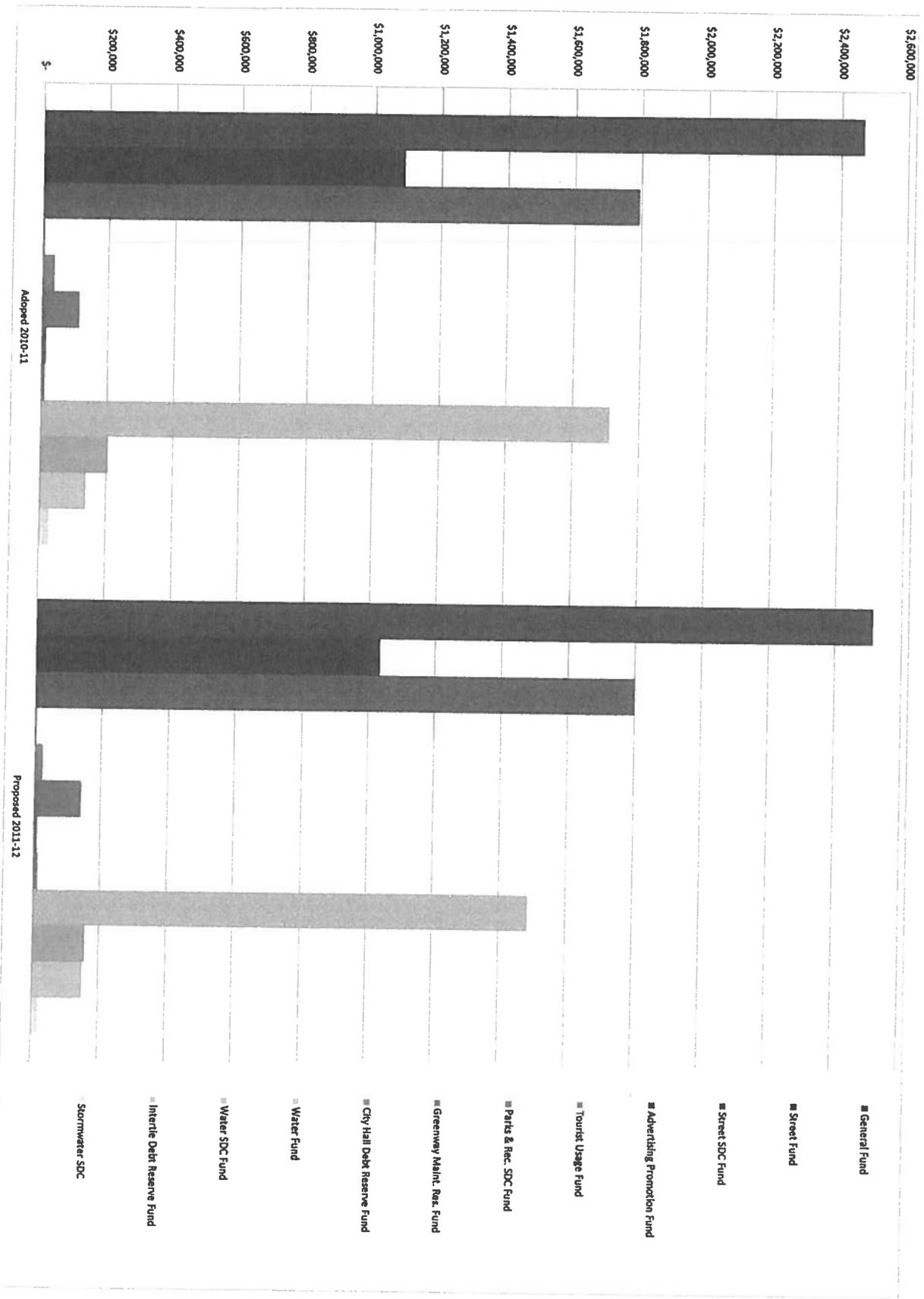
2011 - 2012

Budget

SUMMARY OF ALL BUDGETS BY FUND

Types and Names of City Funds	2009-2010 Actual Expenditures	2010-2011 Adopted Budget	2011-2012 Proposed Budget
<u>GENERAL FUND:</u>	\$ 2,631,965	\$ 2,467,128	\$ 2,514,043
<u>SPECIAL REVENUE FUNDS:</u>			
Street Fund	798,188	1,088,669	1,033,837
<u>STREET IMPROVEMENT FUNDS:</u>			
Street SDC Fund	1,822,984	1,794,072	1,801,017
<u>OTHER NONMAJOR GOVERNMENTAL FUNDS:</u>			
Advertising Promotion Fund	5,062	4,604	3,648
Tourist Usage Fund	39,737	35,654	24,447
Parks and Recreation SDC Fund	144,388	113,454	141,015
Greenway Maintenance Reserve Fund	16,180	13,677	11,160
City Hall Debt Reserve Fund	8,197	10,968	13,760
Police Equipment Reserve Fund	20,102	-	-
Street Equipment Reserve Fund	158,554	-	-
TOTAL GOVERNMENTAL FUNDS	\$ 5,486,803	\$ 5,528,226	\$ 5,542,927
<u>ENTERPRISE FUNDS:</u>			
Water Fund	1,297,498	1,712,931	1,487,045
Water SDC Fund	198,911	204,124	157,988
Intertie Debt Service Fund	123,778	-	-
<u>OTHER NONMAJOR ENTERPRISE FUNDS:</u>			
Intertie Debt Reserve Fund	148,070	139,434	150,923
Stormwater SDC	11,153	28,636	20,082
Water Dept Reserve Fund	166,850	-	-
TOTAL ENTERPRISE FUNDS	\$ 1,779,410	\$ 2,085,125	\$ 1,816,038
TOTAL OF ALL FUNDS	\$ 7,266,213	\$ 7,613,351	\$ 7,358,965

SUMMARY OF BUDGET FUNDS



BUDGET MESSAGE

BUDGET MESSAGE

Fiscal Year 2011-2012

TO: Honorable Budget Committee Members

FROM: Candy Morrison, Finance Director

It is my pleasure to present the proposed fiscal year 2011-2012 budget which has been prepared pursuant to Oregon Budget Law and through a cooperative effort by city staff. 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 \$285,490,634 and can be increased each fiscal year by 3 percent. The estimated tax dollars to be received is \$886,500. This is an increase from the previous year's estimate by 3.8% or \$32,500.

The budget document provides data on resources and requirements for fiscal year 2011-2012 which should be viewed as initial estimates of operating expenses and basic services needed.

FUND ANALYSIS

Governmental Funds

The focus of the governmental funds is to provide information on near-term inflows, outflows and balances of resources that are available for spending. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the City include the General Fund and Special Revenue Funds.

At the end of the current year, the City's governmental funds had combined ending fund balances of 3.72 million, an increase of \$536 thousand (16.85 percent) from the prior year's fund balances of \$3.18 million. Property Tax Receipts, Franchise Fees, Fines and Forfeitures, Licenses and Permits and Earnings on Investments all have decreased. The areas that have increased are charges for services, intergovernmental, and capital

grants and contributions. Total expenditures decreased from the prior year, from \$2.56 million to \$2.12 million, a decrease of 20.77 percent.

The ending fund balances comprised of \$3.72 million, \$1.6 million was unreserved and available for spending by the City within the purposes specified for the City's funds. The 2.66 million differences are reserved for Hwy 99 repairs, interchange and system development, K-9 operations and debt service.

The General Fund is a primary operating fund of the City. At the end of the fiscal year, the unreserved fund balance of the general fund was \$1.6 million up from \$759 thousand in the previous year, an increase of \$303 thousand. This increase is mainly due to the decrease of expenditures from that of the prior year in the amount of \$440 thousand. Unreserved fund balance represents 68.71 percent of total General Fund expenditures. This may be a good measure of the General Fund's liquidity as it is common for governmental agencies to require a 25 percent minimum fund balance policy.

Other major governmental funds include the Street Fund and the Street Improvement Fund. Fund balances increased by \$67 thousand in the Street Fund, and decreased in the Street Improvement Fund by \$45 thousand.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but more in detail.

The Utility Fund is primarily used to account for the daily operations of the City's water services. The net assets of the Utility Fund decreased by \$222 thousand (6.34 percent) during the year, which is a decline from that of the prior year having a decreased fund balance of \$118 thousand. The other proprietary funds are primarily used as support for the City's water operations through debt payments as well as constructing and acquiring capital assets. The activities of these other proprietary funds increased the net assets of the business-type activities by approximately \$28 thousand. Collectively they report a net deficit of \$1.86 million at June 30, 2010, but this is due to the debt being reported in these funds, while the assets acquired with the debt are reported in the Utility Fund.

CHANGES AND IMPROVEMENTS THAT HAVE IMPACTED THE PREVIOUS YEARS

Highlights for the fiscal year 2008-2010 budget are as follows:

- The City of Phoenix has seen a rapid decline in construction activity due to the national and state economic conditions. Due to the economic decline, growth is anticipated to remain status quo.
- The City recently partnered with Southern Oregon Credit to assist in the collections process for fines and forfeiture tickets that would have otherwise been uncollectable and written off to bad debt.
- During the past two years the City has assessed and reorganized staff structure for efficiency and better use of time and skills. Five positions along with one contractor were eliminated, while two new positions were created during this stage.
- Implementing the new financial software has been a very important goal achieved as well. The new software has helped reduce many errors, and time related to multiple procedures that were in different software programs and were not linked to the General Ledger. It has also increased better internal controls along with audit trails and allowing segregation of duties.
- The City started accepting credit cards for a fee that is passed onto the customer by a third party vendor. This has helped in collection of fines and water accounts that would normally be disconnected for nonpayment.

ECONOMIC FACTORS, CURRENT YEAR'S BUDGET AND RATES

Highlights for the fiscal year 2010-2011 budget are as follows:

- Two water rate reviews were completed during 2010/2011 and anticipation of new rates are likely with Council approval. The Water Fund has not been self-supporting where revenues are expected to cover expenses. Therefore, the Water fund needs to find additional revenue with a possible rate increase within the upcoming year to prevent a possible going concern.
- The City recently won a judgment against Rogue Valley Sewer Services (RVS) and is waiting to win the appeal process before collecting on the assessment of a franchise fee in the upcoming year. RVS has started collecting these fees in the current year which will help the Street Fund in repairing areas where RVS has made a negative impact.

- The process of reviewing City ordinances to ensure revenue is being collected properly has begun. Some areas of concern are the Street User Fees and Transient Taxes. Inaccuracies have been found as well as a simplified change needs to be made in the City ordinance to ensure proper collection. The City plans to take the necessary steps to do so. If these changes are implemented they could help the General and Street Fund considerably.

The City is continuing to make changes to ensure that the financial situation stays stable for the governmental funds and improvements are being made for the business type funds.

Some exciting events to look forward to this upcoming year are:

The parks committee has applied for a \$27K grant for playground equipment with a pirate ship design. This new equipment will go in the newly renamed Otto Caster City Park, also formerly known as the City Hall (jail) park.

In addition to the parks grant, the Ford Institute for Community Building would like to donate funds towards a nice bandstand to go in at the newly updated Blue Heron Park. This bandstand will allow for events such as guest speaking events, movies in the park, and concerts, etc.

The City will be supporting the Phirst Annual Phoenix Phestival in the month of August. This will be a phun and unusual event with something for everyone and it's all phree to the public. It will include a motorcycle poker run, Guinness world record for the longest taco prepared and donated by local restaurants, Phlavors of Phoenix by local vendors, Music Phestival, and kid's activities. The event hopes to also raise donations for the community kitchen.

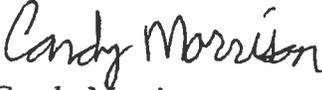
The current fiscal year has presented numerous challenges but the City Council and staff have been conservative and conscientious in maintaining fiscal stability and creating framework for making strategic decisions about funding priorities. In light of that, this budget reflects our city organizations high standards of integrity, teamwork, and service excellence. The employees of the city have worked to be more productive, assume greater roles of responsibility in providing quality service to its customers and community.

Acknowledgements: Staff support came from a number of people that included, Jeff Ballard, Public Works Director, Chief Derek Bowker, Dale Schulz, Kathy Greenwood, and Roxanne Quetschke.

I would like to specially thank Janette Boothe for all her hard work and dedication towards preparing the Proposed Budget 2011/2012. She was my navigator, supervised other staff to assist with the budget and was my assistant and right hand gal.

To the Budget Committee, I thank you for your interest and support in planning and conducting the financial operations of the city in a responsible and productive manner.

Respectfully submitted,


Candy Morrison
Finance Director
Acting Budget Officer

Attest:


Jane Turner
City Manager
Budget Officer

BACKGROUND

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-

PROFILE OF THE CITY OF PHOENIX

Population: 4,910

Area within the City: 918 acres

Government:

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

Mayor and six councilors, elected at large.

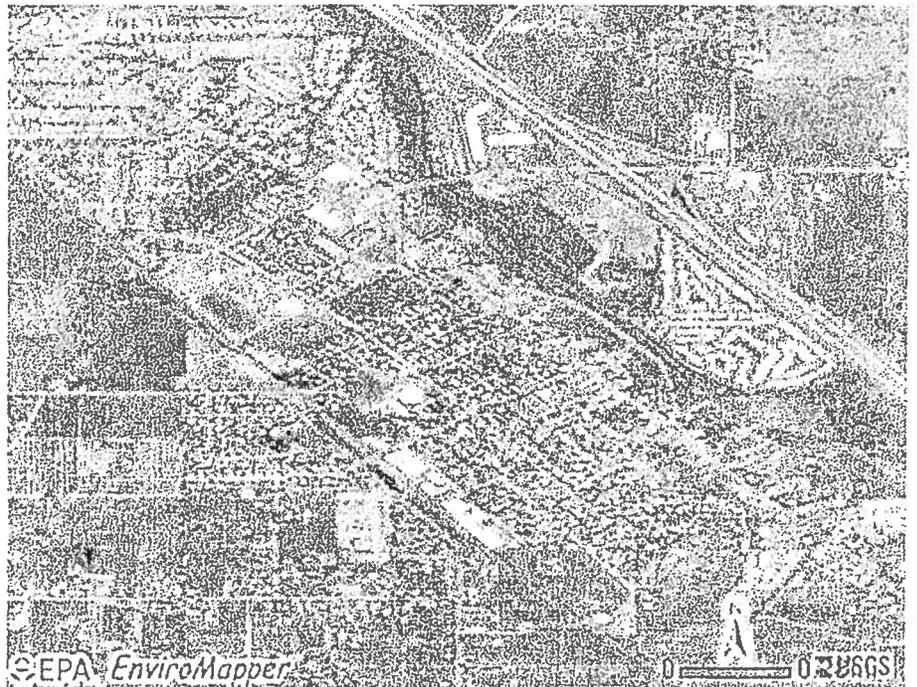
Mayor: Carlos DeBritto

Council Members:

Stan Bartell
Diana Nelson
Bruce Sophie
Carolyn Bartell
Karen Jones
Chris Luz

Major Industries:

Agriculture
Timber Products
Retail
Tourism



CITY SERVICE AREA:

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

The city boundaries encompass approximately 918 acres. There are an estimated 11.5 miles of paved roads. The water collection and distribution system contains over 50,000 lineal feet of piping (17.5 miles). Water is supplied to the city by the City of Medford.

Phoenix's estimated population is 4,910 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 Mayor/Council 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 each odd-numbered 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 each odd-numbered year, the council shall appoint a vice-president from its councilors. Except in voting on questions before the council, the vice-president shall function as mayor when the mayor and president are absent from a council meeting or unable to function as mayor.

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

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

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

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

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

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

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

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

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

PERSONNEL

NUMBER OF EMPLOYEES

The City of Phoenix has budgeted for 19 employees for fiscal year 2011/2012. This includes 19 full-time employees—City Manager/Recorder, Deputy City Recorder, Finance Director, Administrative Coordinator/Court Clerk, Administrative Assistant (with the public works department), Planning/Building Director, Police Chief, Sergeant, Code Enforcement, Records Clerk and six patrol officers, Public Works three member crew.

STAFF ALLOCATION

Detail by Activity

DEPARTMENT/FUNCTION

EXECUTIVE:

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

ADMINISTRATION:

Finance Director	.50
Deputy City Recorder	<u>.33</u>
Administrative Coordinator/Court Clerk	<u>.30</u>

1.13

POLICE:

Chief	1.00
Sergeant	1.00
Police Officers	6.00
Code Enforcement	1.00
Records Clerk	<u>1.00</u>
	10.00

PLANNING:

Planning Director	.60
Associate Planner	<u>.45</u>
	1.20

BUILDING:

Planning Director	.40
Associate Planner	<u>.30</u>
	.80

PUBLIC WORKS:

Street	
City Manager/Recorder	.15
Finance Director	.15
Laborer	.81
Deputy City Recorder	.22
Administrative Assistant	<u>.27</u>
	1.60

Water

Laborers	1.67
City Manager/Recorder	.15
Finance Director	.35
Deputy City Recorder	.45
Administrative Coordinator/Court Clerk	.70
Administrative Assistant	<u>.56</u>

3.88

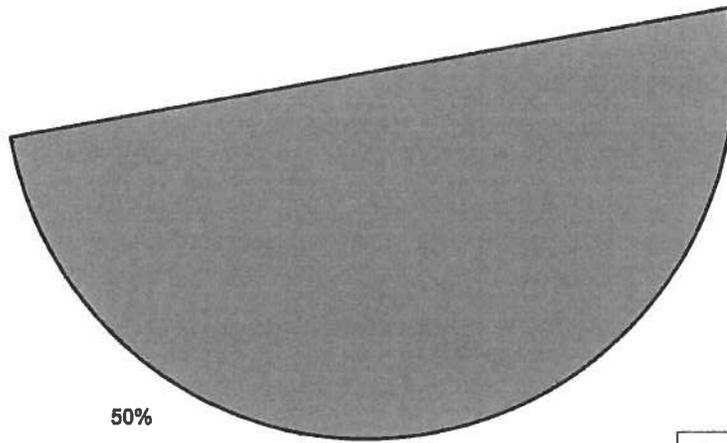
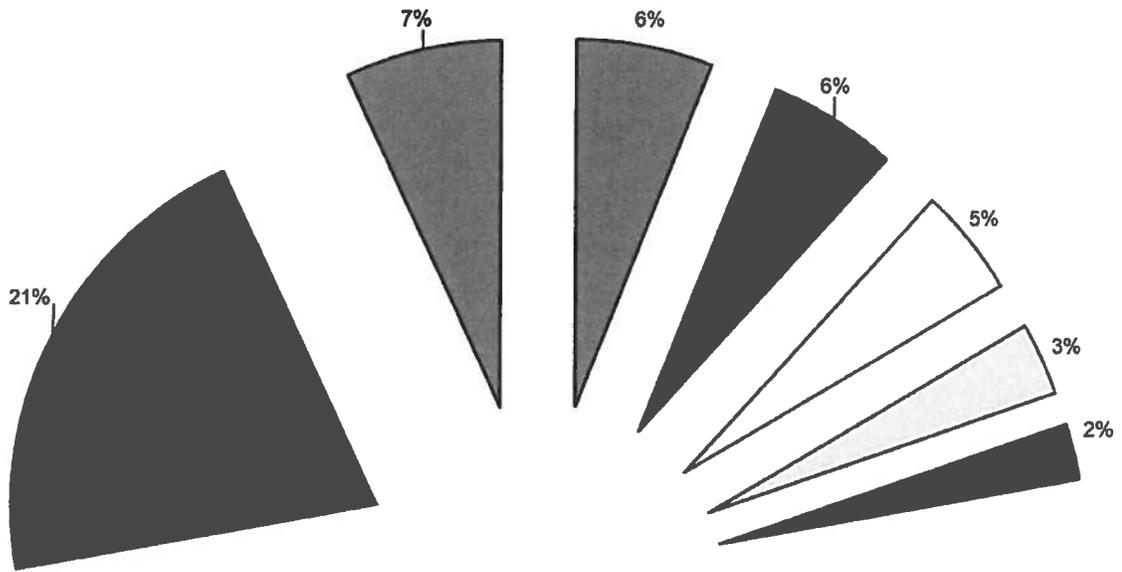
Parks

Laborers	.52
Administrative Assistant	<u>.17</u>
	.69

TOTAL

19.75 FTE

PERCENTAGE OF SALARY BY DEPARTMENT



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

OPERATING BUDGET

BUDGET OBJECTIVE

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

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

B. BASIS OF PRESENTATION – FUND ACCOUNTING

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

GOVERNMENTAL FUND TYPES:

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

SEPARATE FUNDS FOR LOCAL OPTION TAXES

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

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

CAPITAL PROJECT FUNDS

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

when a capital project or series of projects is authorized. It is dissolved when the project is completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the authorization to sell the bonds.

DEBT SERVICE FUNDS

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

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

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

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

RESERVE FUND

A local government may set up a Reserve Fund, a type of special revenue fund, to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire (ORS 294.525). Under Local Budget Law, a Reserve fund is the appropriate way to save money from year to year. Expenditures can be appropriated and made directly from a reserve fund.

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

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

ENTERPRISE FUND

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

C. BASIS OF ACCOUNTING

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

BUDGETS AND BUDGETARY ACCOUNTING

SCOPE OF THE BUDGET

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

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

Organizational Unit

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

Program

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Phoenix Goals 2011-2012

1. Develop an attractive, safe, and livable community.
 - a. Establish a theme for our community.
 - b. Establish and design community gateway.
2. Develop and sustain a strong, fiscal government.
 - a. Pursue grants and other new revenue resources.
 - b. Continue to evaluate service delivery.
 - c. Review policies/procedures for effectiveness.
 - d. Consider consolidation/contracting city services.
3. Promoting citizen involvement by exploring community outreach including volunteer recognition, initiating student "youth" councilor program, improving communications through website and a reader board, and establishing annual festival.
4. Establish effective relationships with local, regional, and state partners.
 - a. Education, business, and governmental partnerships.
 - b. Participate in Council of governments and other efforts.
 - c. Develop relationships to address Fern Valley Interchange construction issues.
5. Maintain environmentally sensible practices by training staff (employee awareness and volunteers, encouraging sustainable development, and thinking "Green."
6. Pursue economic development.
 - a. Identify and certify development lands.
 - b. Continue to encourage Southern Valley Employment Center.
 - c. Explore new technologies.
 - d. Public/private partnerships.
 - e. Revitalize local retail.
 - f. Business retention.
7. Recognize importance of parks, cultural, and recreational activities.
 - a. Evaluate and upgrade park equipment; beautification
 - b. Initiate funding program for parks.
 - c. Interconnectivity between downtown greenway to east side.
8. Continuing Urban Renewal Plan by considering modifications to Urban Renewal boundary, revising design standards for City Center zone to enable façade grants, upgrading historic inventory to support City Center Plan, considering alternate funds.

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.

LOANS

Rural Development Loan

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

CONTRACTS PAYABLE

Water Contracts

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

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

THE BUDGET COMMITTEE AND APPROVING THE BUDGET

BUDGET COMMITTEE MEMBERS

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

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

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

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

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

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

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

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

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

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

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

DUTIES OF THE BUDGET COMMITTEE

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

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

COPIES OF THE BUDGET

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

BUDGET COMMITTEE MEETINGS

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

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

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

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

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

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

THE CITY OF PHOENIX BUDGET PROCESS

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

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

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

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

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

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

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

General Fund

Revenues

The beginning fund balance and projected revenues for fiscal year 2010-2011 total \$2,432,620 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 City Manager's budget message. Previous years we have seen growth in the revenue received despite the decrease in economy. This is actually related. Because of the increase in foreclosures the banks are forced to make good on any liens against the property, i.e. property taxes. We are projecting a small increase again in the coming year due to the consistency in the economy and the 3% annual increase allowed.
2. *Franchise Fees* are those fees paid by utilities for use of the public right-of-way and are based on a percentage of revenues. Pacific Corp. is the largest share of franchise fees followed by Qwest, Rogue Disposal, and Charter Communications. The Water Fund was the 2nd largest until it was removed by the City Council by resolution in fiscal year 2010-2011. These revenues are projected to be decreased by approximately 5% along with an addition \$100K due to the Water Fund no longer contributing their 10% allocation.
3. *Intergovernmental Revenues* are those dollars that come to us from other governments, the largest of which are the state shared revenues, the Liquor Tax, State allocated revenue, and Cigarette tax. These are followed by the contributions from Phoenix School district which is a reimbursement for half of the Community Service Officer's time spent on campus, and the 9-1-1 SORC required taxes which are a pass-through to SORC as an expense in our Inter-departmental fund.
4. *Licenses and Permits* include business licenses fees, building permits, and Land use applications. The majority of these revenues come from the business licenses and building permits which are staying consistent with the two previous years, although this has been a decrease by almost half from that of the previous few years.

5. Fines and Forfeitures started to decrease last year unexpectedly and dramatically by half from that of the previous years. We found that defendants were not able to pay and we were sending more and more to collections. The decrease also comes from the Jackson County Fine share so we believe that this effected all governmental at this time. During the current year we have shown a slight increase of about 37% from that of the prior year. We feel that the increase will be consistent next year and have budgeted accordingly.

Expenditures

In fiscal year 2011-2012, we have budgeted for \$1,920,863 in expenditures including our operating contingency from the General Fund. This is a decrease of 4.5% from that of the prior year including contingency as this is budgeted to be the same 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 precautious and prudent, the city departments held expenditures at or below last year's levels wherever possible.

We have included adding one planning staff to personnel services at 75% FTE and chose not to add a staff member to administrative services as requested in the previous year. The public works union employees are receiving a COLA increase of 2.5% as approved by the council. We feel positive about the changes made and even with the increase to personal services we still have decreased our budgeted expenditures from that of the previous year.

The decrease in expenditures for the upcoming year is approximately \$91K. The main source this can be attributed towards is the Rural Development loan pay off I recommended in the previous year. Although I do still recommend paying the principal down for the current and upcoming year I have not included it in the budget as I feel the budget committee should be a part of that decision. By continuing to pay down the principal balance the City will save over \$350,000 in the long term.

Fund Balance

As you will see we have added line items to the Fund Balance to be 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.

With our increase in personal services of \$32.5K and the decrease of approximately \$100K from the Water Fund's franchise fees, we still have managed to propose a reduction to our Fund Balances by less than this amount at \$118K. Meaning we are continuing to budget cautiously and spend less expenditures every chance we get. We continue to have less and less revenue being received while spending more lean every year. We think this is off to a great start and a budget we can be proud of!

GENERAL FUND RESOURCES

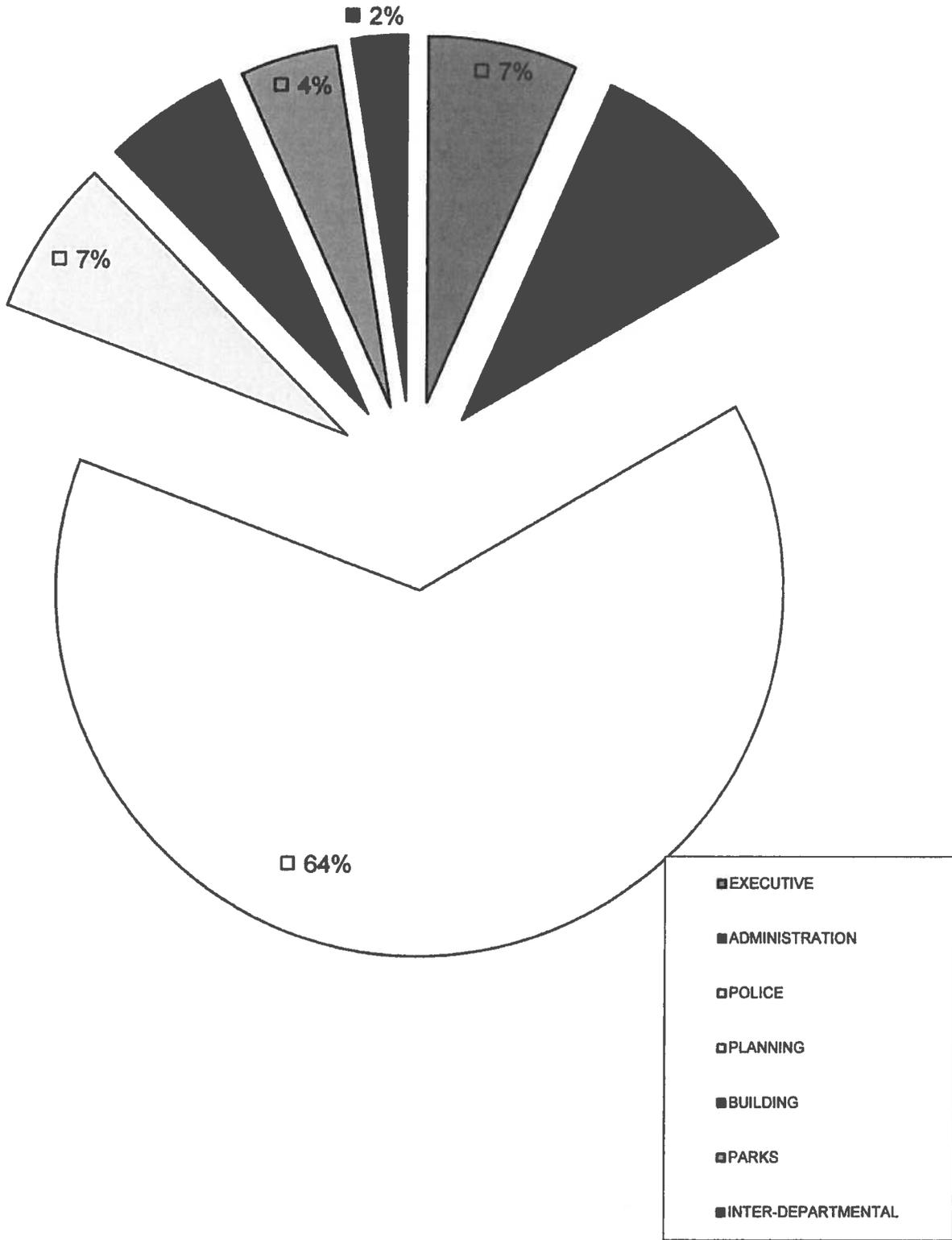
Net Working Capital (Accrual Basis)	\$961,543
Estimated anticipated carry over from 2010-2011	
Delinquent Taxes	\$34,500
Property Taxes from prior years anticipated to be collected during 2011-2012	
Delinquent Tax Interest	\$350
Interest collected on delinquent taxes	
Motel Tax	\$8,200
Total Motel Tax anticipated to be received \$12,000. This is the amount allocated to General Fund. Other Allocation to Advertising & Promotion and Tourist Usage.	
Delinquent Motel Penalty	\$1,600
Penalties on Delinquent Motels	
SDC Administration	\$1,700
Administration of SDC collection	
Lien Search	\$400
Researching any liens against properties	
Fingerprints	\$4,000
Charges for fingerprinting a person	
Plan Check	\$3,600
Reviewing Plans	
Business Licenses	\$24,700
Currently we have 325 registered businesses. Cost of Business license is \$60.00 per year plus an additional \$6.00 per employee over/above two.	
Liquor Licenses	\$500
Licenses to sell alcohol	
Land Use Applications	\$5,000
Applications have significantly decreased due to The economy	
Building Permits	\$16,600
The fees can only be used to cover the cost of the Building Dept. Revenue has decreased due to Economic factors.	

Fence Permits	\$300
Revenue has decreased due to economic factors	
Electrical Permits	\$3,600
The Electrical Permits are required to be accounted separately from other building permit fees. Revenue has Decreased due to economic factors.	
Fines & Forfeits	\$84,550
Fines collected through Municipal Court for traffic Municipal Code violations.	
Delinquent Interest	\$6,650
Interest collected on delinquent fines	
Designated Fines & Forfeits	\$8,000
Monies received for writing into Jackson County Justice Court. General Fund receives 60% and the restricted Amount is 40%	
Designated Municipal Traffic Violations	\$1,550
The \$5.00 per ticket written that City Council approved to be used for traffic equipment	
Franchise Fees	\$272,200
Fees for using city's right-of-way for public and private Utilities. Percentages are as follows:	
Avista/gas.....5%.....Expires: 1/12/2015	
Charter.....5%.....Expires: 8/30/2011	
Pacific Power.....5%.....Expires: 4/21/2020	
Water Dept.....5%.....Open Ended	
Qwest.....7%.....Expires: 11/6/2010	
Rogue Disposal...6%.....Expires: 6/1/2011	
Court Fees	\$5,000
Fees collected from court	
Vehicle Release	\$11,250
Monies collected from releasing vehicles back Into owner custody	
Park Fees	\$100
To account for reserving horse shoe pits and Softball fields	
NSF	\$250
Monies collected from Non-sufficient funds on checks	

State Revenue	\$40,250
Fees collected by the State and shared with cities on a per diem basis	
State Liquor Taxes	\$57,500
Per diem rate \$12.04 x population of 4,910	
Cigarette Tax	\$7,100
Per diem rate of \$1.35 x population of 4,910	
Local Contributions	\$26,000
Phoenix High School contracts with the City for a School Resource Officer	
9-1-1 SORC Required Taxes	\$27,050
This is a per diem tax of %5.14 x population of 4,910 collected by the State. Money is sent directly To SORC but City is required to account for the Collection and payment	
K-9 Program-restricted	\$600
This money is only used for the K-9 program. It is self-supporting and will require no General Fund money	
OACP Seat Belt Grant	\$3,000
This grant offsets the officer's expense of Seat Belt Enforcement	
DUII Grant	\$1,200
This grant offsets the officer's expense of DUII Enforcement	
Body Armor Grant	\$1,500
Grant for Body Armor for Police Department	
Grant/Wal-Mart	\$1,000
Grant for educational handout materials for Police Department	
Miscellaneous Revenues	\$100
Revenues not identified elsewhere.	
Copies	\$50
Monies collected for copies	
Police Reports	\$450
Monies collected from Police Reports	

Facility Rental	\$100
For renting concession stand at Colver Park	
Investment Interest	\$5,500
Estimated earnings on General Fund share of interest for the Checking and Pool accounts.	

General Fund Expenditures by Department



**RESOURCES & REQUIREMENTS
GENERAL FUND**

CITY OF PHOENIX

	Historical Data			Estimated Actual This Year 2010-11	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2011-2012			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2008-09	First Preceding Year 2009-10	Adopted Budget This Year 2010-11						
1	545,455	782,731	900,148	1,074,273	NET WORKING CAPITAL (ACCRUAL BASIS)	969,941	969,941	969,941	1
2					TAXES				2
3	36,443	30,410	35,000	36,500	DELINQUENT TAXES	34,500	34,500	34,500	3
4	-	402	400	280	DELINQUENT TAX INTEREST	350	350	350	4
5	10,914	7,334	7,000	6,600	MOTEL TAX	8,200	8,200	8,200	5
6	-	-	-	500	DELINQUENT MOTEL PENALTY	1,600	1,600	1,600	6
7					CHARGES FOR SERVICES				7
8	-	1,961	2,000	1,500	SDC ADMINISTRATION	1,700	1,700	1,700	8
9	70	520	450	600	LIEN SEARCH	400	400	400	9
10	854	5,782	5,500	5,450	FINGERPRINTS	4,000	4,000	4,000	10
11	-	4,060	3,500	3,200	PLAN CHECK	3,600	3,600	3,600	11
12					LICENSES & PERMITS				12
13	28,322	25,855	15,000	20,000	BUSINESS LICENSES	24,700	24,700	24,700	13
14	-	485	500	560	LIQUOR LICENSES	500	500	500	14
15	9,160	5,001	4,500	500	LAND USE APPLICATIONS	5,000	5,000	5,000	15
16	17,001	16,081	18,000	16,900	BUILDING PERMITS	16,600	16,600	16,600	16
17	-	50	-	150	FENCE PERMITS	300	300	300	17
18	3,505	3,637	3,000	3,700	ELECTRICAL PERMITS	3,600	3,600	3,600	18
19					FINES AND FORFEITS				19
20	111,683	59,845	40,000	82,200	FINES AND FORFEITS	84,550	84,550	84,550	20
21	21,650	-	10,000	-	DELINQUENT FINES & FORFEITS	-	-	-	21
22	2,924	6,310	3,000	10,700	DELINQUENT INTEREST	6,650	6,650	6,650	22
23	10,903	7,642	5,500	5,700	DESIGNATED FINES & FORFEITS	8,000	8,000	8,000	23
24	1,877	1,130	1,000	1,735	DESIGNATED MUNICIPAL TRAFFIC VIOLATIONS	1,550	1,550	1,550	24
25	-	5,632	4,000	14,750	TEMP TRAFFIC SURCHARGE	-	-	-	25
26					FRANCHISE FEE REVENUES				26
27	346,245	285,679	400,000	268,900	FRANCHISE FEES	272,200	272,200	272,200	27
28	778	4,220	2,500	5,600	COURT FEES	5,000	5,000	5,000	28
29	625	10,365	9,000	12,200	VEHICLE RELEASE	11,250	11,250	11,250	29
30	10	209	200	100	PARK FEES	100	100	100	30
31	75	375	400	250	NSF	250	250	250	31
32					INTERGOVERNMENTAL REVENUE				32
33	27,906	44,900	35,000	45,545	STATE REVENUE	40,250	40,250	40,250	33
34	58,491	63,938	51,050	65,065	STATE LIQUOR TAXES	57,500	57,500	57,500	34
35	7,632	7,723	4,885	7,315	STATE CIGARETTE TAXES	7,100	7,100	7,100	35
36	-	141,254	-	-	URBAN RENEWAL NOTE	-	-	-	36
37	30,400	22,509	16,000	25,000	LOCAL CONTRIBUTIONS - PHS	26,000	26,000	26,000	37
38	32,136	24,508	18,195	24,500	9-1-1 SORC REQUIRED TAXES	27,050	27,050	27,050	38
39	30	-	-	-	POLICE RESERVE	-	-	-	39
40					GRANTS/CONTRIBUTIONS				40
41	200	-	-	-	SCHOLARSHIPS	-	-	-	41
42	21,510	811	300	400	K-9 PROGRAM - RESTRICTED	600	600	600	42
43	3,342	-	-	-	PD RYAA - POLICE GRANT	-	-	-	43
44	1,120	1,120	3,000	2,750	OACP SEAT BELT GRANT	3,000	3,000	3,000	44
45	320	1,140	1,200	1,050	DUII GRANT	1,200	1,200	1,200	45

**RESOURCES & REQUIREMENTS
GENERAL FUND**

CITY OF PHOENIX

Line Item	Historical Data			Estimated Actual This Year 2010-11	Resource and Requirements Description	Budget for Next Year 2011-2012			Adopted By Governing Body
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2008-09	First Preceding Year 2009-10	Adopted Budget This Year 2010-11						
46	-	1,300	1,500	1,500	BODY ARMOR GRANT	1,500	1,500	1,500	46
47	-	500	-	-	DESIGNATED PARK CONTRIBUTIONS	-	-	-	47
48	-	1,000	-	-	CENTENNIAL CONTRIBUTIONS	-	-	-	48
49	500	-	-	-	GRANT/STATE FARM	-	-	-	49
50	1,000	1,000	1,000	1,000	GRANT/WAL-MART	1,000	1,000	1,000	50
51	2,619	-	-	-	GRANT-FIREFIGHTER/HOSES SYSTEM	-	-	-	51
52	-	-	-	-	MISCELLANEOUS REVENUES	-	-	-	52
53	46,802	6,579	3,500	110	MISCELLANEOUS REVENUES	100	100	100	53
54	-	174	150	17	COPIES	50	50	50	54
55	29,500	9,917	-	-	SALE OF SURPLUS	-	-	-	55
56	-	744	-	-	EMPLOYEE RECOGNITION	-	-	-	56
57	97	783	750	490	POLICE REPORTS	450	450	450	57
58	100	-	-	100	FACILITY RENTAL	100	100	100	58
59	-	-	-	-	EARNINGS ON INVESTMENTS	-	-	-	59
60	25,536	10,648	6,000	5,050	INVESTMENT INTEREST	5,500	5,500	5,500	60
61	148,008	-	-	-	SALE OF REAL PROPERTY	-	-	-	61
62	-	46,905	-	-	LOAN PROCEEDS FOR SOFTWARE	-	-	-	62
63	-	-	-	-	TRANSFERS IN	-	-	-	63
64	3,124	-	-	-	SDC ADMINISTRATION FEES TRSF	-	-	-	64
65	4,500	-	-	-	TRSF IN-STREET FUND	-	-	-	65
66	1,920	101,478	-	-	TRSF IN-WATER FUND	-	-	-	66
67	-	10,345	-	-	TRSF IN-WATER FUND - SOFTWARE/MAINTENANCE	-	-	-	67
68	18,062	-	-	-	TRSF IN-LOCAL OPTION TAX FUND	-	-	-	68
69	-	-	-	20,144	TRSF IN-PUBLIC SAFETY EQUIPMENT RESERVE (CLOSED)	-	-	-	69
70	-	-	-	-		-	-	-	70
71	1,613,349	1,764,993	1,613,128	1,772,884	TOTAL RESOURCES EXCEPT TAXES TO BE LEVIED	1,635,941	1,635,941	1,635,941	71
72	-	-	854,000	881,875	TAXES ESTIMATED TO BE RECEIVED	886,500	886,500	886,500	72
73	867,396	866,972	-	-	TAXES NECESSARY TO BALANCE	-	-	-	73
74	2,480,745	2,631,965	2,467,128	2,654,759	TOTAL RESOURCES	2,522,441	2,522,441	2,522,441	74

**RESOURCES & REQUIREMENTS
GENERAL FUND**

CITY OF PHOENIX

Line Item	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2011-2012		
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2008-09	First Preceding Year 2009-10	Adopted Budget This Year 2010-11						
75									75
76						REQUIREMENTS BY DEPARTMENT			76
77	66,889	97,742	106,550	105,690	105,690	EXECUTIVE	108,870	108,870	108,870
78	236,124	170,987	185,350	172,046	172,046	ADMINISTRATION	164,240	164,240	164,240
79	1,012,513	918,840	1,053,045	1,069,715	1,069,715	POLICE	1,054,555	1,054,555	1,054,555
80	140,292	103,368	83,600	119,712	119,712	PLANNING	113,255	113,255	113,255
81	50,558	51,627	79,950	65,293	65,293	BUILDING	91,135	91,135	91,135
82	56,003	48,791	85,250	63,857	63,857	PARKS	86,075	86,075	86,075
83	72,509	48,105	39,725	36,338	36,338	INTER-DEPARTMENTAL	40,450	40,450	40,450
84									84
85	1,634,888	1,439,461	1,633,470	1,632,650	1,632,650	TOTAL REQUIREMENTS BY DEPARTMENT	1,658,580	1,658,580	1,658,580
86						CAPITAL OUTLAY			86
87	13,621	26,390	-	24,435	24,435	SOFTWARE	-	-	87
88									88
89	13,621	26,390	-	24,435	24,435	TOTAL CAPITAL OUTLAY	-	-	89
95						DEBT SERVICE			95
96	3,577	3,725	115,000	3,879	3,879	BOND PRINCIPAL - RURAL DEVELOPMENT	4,028	4,028	4,028
97	14,438	14,290	3,725	14,136	14,136	BOND INTEREST - RURAL DEVELOPMENT	13,987	13,987	13,987
98	-	51,631	-	-	-	SOFTWARE PRINCIPAL	-	-	-
99	1	2,477	-	-	-	SOFTWARE INTEREST	-	-	-
100	7,000	7,000	7,000	7,000	7,000	LIBRARY FOUNDATION	7,000	7,000	7,000
101									101
102	25,016	79,123	125,725	25,015	25,015	TOTAL DEBT SERVICE	25,015	25,015	25,015
103						TRANSFERS			103
104	5,436	2,718	2,718	2,718	2,718	TRANSFER OUT TO DEBT RESERVE FUND	2,718	2,718	2,718
105	10,000	10,000	-	-	-	TRANSFER OUT TO PUBLIC SAFETY EQUIPMENT FUND	-	-	-
106									106
107	15,436	12,718	2,718	2,718	2,718	TOTAL TRANSFERS	2,718	2,718	2,718
108									108
109			250,000			OPERATING CONTINGENCY	250,000	250,000	250,000
110	1,685,961	1,557,692	2,011,913	1,684,818	1,684,818	TOTAL REQUIREMENTS	1,936,313	1,936,313	1,936,313
111	-	-	2,940	2,005	2,005	RESTRICTED - K9 CONTRIBUTIONS	1,105	1,105	1,105
112	-	-	6,383	11,706	11,706	COMMITTED - JACKSON COUNTY FINE SHARE	13,706	13,706	13,706
113	-	-	1,210	1,142	1,142	COMMITTED - TRAFFIC COURT EQUIPMENT	1,692	1,692	1,692
114	-	-	35,080	(8,398)	(8,398)	ASSIGNED - POLICE CAPITAL REPLACEMENT	6,602	6,602	6,602
115	791,783	1,074,273	409,602	963,487	963,487	UNAPPROPRIATED ENDING FUND BALANCE	563,024	563,024	563,024
116	2,480,745	2,631,965	2,467,128	2,654,759	2,654,759	TOTAL GENERAL FUND	2,522,441	2,522,441	2,522,441

EXECUTIVE

EXECUTIVE DEPARTMENT

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

Revenues: This department typically does not have any income producing revenue sources.

Personal Services: The department is basically budgeted out of the City's General Fund, with distribution of salary and benefit costs to other municipal and utility funds as appropriate. For fiscal year 2011/2012 City Manager salary and benefits are proportionally allocated to the General, Street and Utility Funds.

Materials & Services: This section represents estimates of costs directly related to the office of the City Manager and City Council. You will notice there are two new line items in the budget, however these were just moved from the Admin Dept. as Legislative Training and Mayor's Expenses are more Executive type functions. At this time, no major changes are being requested.

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

	Historical Data			Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012			
	Actual		Adopted Budget This Year 2010-11			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2008-09	First Preceding Year 2009-10							
1	49,810	66,403	69,750	67,141	PERSONAL SERVICES	59,050	59,050	59,050	1
2	-	-	-	3,688	CITY MANAGER/CITY RECORDER	3,600	3,600	3,600	2
3	3,810	5,070	5,200	5,362	HOLIDAY	4,800	4,800	4,800	3
4	369	53	3,150	40	SOCIAL SECURITY	40	40	40	4
5	252	899	700	727	WORKERS COMP	840	840	840	5
6	6,138	9,507	10,400	9,909	UNEMPLOYMENT	9,970	9,970	9,970	6
7	791	820	700	865	MEDICAL/DENTAL INSURANCE	840	840	840	7
8	349	471	200	523	HRA VEBA	460	460	460	8
9	3,193	7,381	7,000	7,267	LIFE INSURANCE	5,490	5,490	5,490	9
10					PERS				10
11	64,712	90,603	97,100	95,522	TOTAL PERSONAL SERVICES	85,090	85,090	85,090	11
12					MATERIALS AND SERVICES				12
13	279	172	500	100	SUPPLIES	180	180	180	13
14	-	6	50	-	POSTAGE	50	50	50	14
15	375	2,223	3,500	2,095	DUES/SUBSCRIPTIONS/FEES	2,200	2,200	2,200	15
16	-	40	-	-	PRINTING	-	-	-	16
17	-	7	500	-	PROFESSIONAL SERVICES	10,000	10,000	10,000	17
18	1,173	1,705	2,500	1,921	TRAVEL/TRAINING	2,500	2,500	2,500	18
19	-	-	-	-	TRAVEL/TRAINING-LEGISLATIVE	2,500	2,500	2,500	19
20	-	-	-	-	MAYORS EXPENSES	1,200	1,200	1,200	20
21	-	319	350	30	INSURANCE	50	50	50	21
22	70	1,253	1,200	727	UTILITIES	800	800	800	22
23	280	1,114	500	-	TELEPHONE	-	-	-	23
24	-	-	-	2,348	FURNITURE	1,500	1,500	1,500	24
25	-	-	-	675	COMPUTER EQUIPMENT	500	500	500	25
26	-	-	-	419	SOFTWARE	450	450	450	26
27	-	13	100	-	REPAIRS/MAINTENANCE	-	-	-	27
28	-	131	100	1,598	IT MAINTENANCE	1,600	1,600	1,600	28
29	-	155	150	256	OTHER MISCELLANEOUS	250	250	250	29
30									30
31	2,177	7,139	9,450	10,168	TOTAL MATERIALS AND SERVICES	23,780	23,780	23,780	31
32									32
33	66,889	97,742	106,550	105,690	TOTAL REQUIREMENTS	108,870	108,870	108,870	33

ADMINISTRATIVE

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. She maintains payroll records and benefits, prepares payroll taxes including quarterly reports and W-2 reports. The Finance Director is charged with preparation of the annual budget and annual report along with monthly revenue and expense reports given to the City Council. This position performs the accounting functions and invests city funds.

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

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

Personal Services: Proposing a slight decrease from that of the prior year. This is mainly due to reducing the staff personnel for the new person requested in the prior year's budget.

Materials & Services: Shows a decrease of \$12,550 from prior year's budget but is consistent with current year's expenditures. No significant changes made or increases requested.

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

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012		
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2008-09	First Preceding Year 2009-10	Year 2010-11						
						PERSONAL SERVICES			
1	-	34,069	36,050	33,964	FINANCE DIRECTOR	27,725	27,725	27,725	1
2	30,480	9,378	7,300	13,285	DEPUTY RECORDER	14,895	14,895	14,895	2
3	23,452	14,135	12,450	11,530	ADMINISTRATIVE COORDINATOR	12,455	12,455	12,455	3
4	-	-	11,150	-	NEW PERSON	-	-	-	4
5	15,206	-	-	-	COURT/CITY CLERK	-	-	-	5
6	9,130	-	-	-	CITY RECORDER/TREASURER	-	-	-	6
7	600	2,249	-	1,759	TEMPORARY PERSONNEL	4,680	4,680	4,680	7
8	-	436	500	932	OVERTIME	1,025	1,025	1,025	8
9	-	138	-	3,354	HOLIDAY	2,350	2,350	2,350	9
10	6,055	4,407	5,000	4,662	SOCIAL SECURITY	4,215	4,215	4,215	10
11	620	88	3,000	66	WORKERS COMP	65	65	65	11
12	706	3,039	1,300	2,776	UNEMPLOYMENT	1,295	1,295	1,295	12
13	19,927	14,600	15,600	15,277	MEDICAL/DENTAL INSURANCE	15,430	15,430	15,430	13
14	1,594	999	1,100	4,145	HRA VEBA	1,300	1,300	1,300	14
15	404	157	200	112	LIFE INSURANCE	105	105	105	15
16	6,286	4,499	6,650	5,784	PERS	6,200	6,200	6,200	16
17									17
18	114,560	88,194	100,300	97,646	TOTAL PERSONAL SERVICES	91,740	91,740	91,740	18

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

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012		
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2008-09	First Preceding Year 2009-10							
19						MATERIALS AND SERVICES			
20	3,549	3,549	4,000	4,052		SUPPLIES	4,000	4,000	4,000
21	1,360	-	-	-	-	NON-CONSUMABLE SUPPLIES	-	-	-
22	-	63	100	-	-	POSTAGE	100	100	100
23	5,265	1,886	500	599	599	DUES/SUBSCRIPTIONS/FEES	600	600	600
24	-	214	-	-	-	PRINTING	-	-	-
25	6,366	4,068	5,000	93	93	PUBLICATIONS/ELECTIONS	3,500	3,500	3,500
26	-	1,850	3,000	600	600	CODIFICATION	1,225	1,225	1,225
27	1	162	250	375	375	FEES	275	275	275
28	9	298	200	991	991	BANK FEES	450	450	450
29	16,735	15,077	-	2,597	2,597	MISC. PROF. SERVICES & FINANCE SERVICES	2,600	2,600	2,600
30	5,000	4,800	4,800	4,800	4,800	PROF. SERV.-JUDGE	4,800	4,800	4,800
31	10,380	10,440	7,500	17,310	17,310	PROF. SERV.-AUDITOR	12,700	12,700	12,700
32	14,250	-	15,000	24,854	24,854	PROF. SERV.-CITY ATTORNEY	19,550	19,550	19,550
33	2,728	4,201	2,000	6,945	6,945	TRAVEL/TRAINING	7,000	7,000	7,000
34	2,710	20	-	-	-	TRAVEL/TRAINING-LEGISLATIVE	-	-	-
35	-	163	1,000	449	449	MILEAGE REIMBURSEMENT	500	500	500
36	4,183	7,592	7,500	925	925	INSURANCE	4,400	4,400	4,400
37	5,255	1,704	1,500	791	791	UTILITIES	800	800	800
38	106	3,473	4,000	1,848	1,848	TELEPHONE	2,000	2,000	2,000
39	6,195	48	3,000	652	652	COMPUTER EQUIPMENT	1,000	1,000	1,000
40	-	53	3,500	1,240	1,240	SOFTWARE	1,500	1,500	1,500
41	-	4,500	-	2,068	2,068	SOFTWARE MAINTENANCE	2,000	2,000	2,000
42	4,971	999	2,500	192	192	EQUIPMENT MAINTENANCE	500	500	500
43	-	6,302	10,000	1,820	1,820	IT MAINTENANCE	2,000	2,000	2,000
44	383	-	-	-	-	SOC. SEC. - JUDGE	-	-	-
45	1,200	1,200	1,200	1,200	1,200	MAYOR'S EXPENSES	-	-	-
46	30,931	10,113	7,500	-	-	STATE/COUNTY ASSESSMENTS	-	-	-
47	(10)	19	1,000	-	-	OTHER MISCELLANEOUS EXPENDITURES	1,000	1,000	1,000
59									
60	121,564	82,793	85,050	74,400	74,400	TOTAL MATERIALS AND SERVICES	72,500	72,500	72,500
61									
62	236,124	170,987	185,350	172,046	172,046	TOTAL REQUIREMENTS	164,240	164,240	164,240

POLICE

PHOENIX POLICE DEPARTMENT 2011/2012 BUDGET NARRATIVE

PERSONAL SERVICES:

Payroll: The proposed payroll portion of the police budget shows a 1.5 % increase from last year. There is no COLA increase in this year's budget. The 1.5% increase comes from the 4 employees who will receive step increases this year.

The changes in most salaries you see in the budget are from the reorganization of additional duties which changed who will receive incentive pay and how much incentive pay during the 2011/12 budget year.

We are not requesting the city fill the vacant Police Lieutenant Position again this year.

Other Payroll Expenses: Even with the increase in PERS this year, other payroll expense reductions will increase "Other Payroll Expenses" by less than 2%.

Materials and Services:

We have reduced the Materials and Services budget by \$1700.

Capital Outlay "RESERVE": As in the past 2 years, We are requesting the city put aside \$10,000 for a patrol vehicle. One of our patrol vehicles has almost 80,000 miles on it will probably need to be replaced before the end of 2012/13.

We are requesting \$5,000 to go into the Equipment Reserve Fund. This money is going to go towards the purchase of new digital radio equipment required by the FCC.

OVERVIEW:

Listed above are the highlights from the proposed 2011/12 Police Department Budget. The proposed budget request is less than 1% total budget increase from last year.

Derek A. Bowker



PHOENIX POLICE DEPARTMENT
 PO BOX 330, 114 W. 2ND STREET
 PHOENIX, OR. 97535

Derek A. Bowker

PH# 541-535-1113 FX# 541-535-2040

April 7, 2011

City of Phoenix Budget Committee

Ref: *Capital Outlay Requirements*

Listed below are the Phoenix Police Department's Capital Outlay Requirements for the noted budget years:

Budget year 2011/2012:

Nomenclature	# Requested	Price each	Total Price
Nothing Requested			

Budget year 2012/2013:

Nomenclature	# Requested	Price each	Total Price
In-car video cameras	4 ea	\$5,300	\$21,200
Patrol Vehicle	1 ea	\$40,000	\$40,000

Budget year 2013/2014:

Nomenclature	# Requested	Price each	Total Price
Patrol Vehicle	1 ea	\$40,000	\$40,000
Office Computers (Replacements)	7 ea	\$1,500	\$10,500
Police Department	1 ea	\$3,000,000	\$3,000,000

Thank you,

Derek A. Bowker, Chief
 Phoenix Police Department

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

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2008-09	First Preceding Year 2009-10							
1	41,587	69,595	74,850	70,546	POLICE CHIEF	74,860	74,860	74,860	1
2	25,401	-	-	-	LIEUTENANT	-	-	-	2
3	51,573	54,468	58,150	58,135	SERGEANT	58,135	58,135	58,135	3
4	52,802	53,935	56,750	56,871	POLICE OFFICER	53,015	53,015	53,015	4
5	49,108	51,461	53,500	53,977	POLICE OFFICER	55,675	55,675	55,675	5
6	38,742	47,053	51,650	50,324	POLICE OFFICER	50,340	50,340	50,340	6
7	42,361	44,887	51,825	48,544	POLICE OFFICER	46,410	46,410	46,410	7
8	37,560	41,244	44,200	43,475	POLICE OFFICER	51,585	51,585	51,585	8
9	47,558	50,370	54,350	54,693	POLICE OFFICER - SRO	54,370	54,370	54,370	9
10	-	-	31,100	28,715	RECORDS ASST/CODE ENFORCEMENT	32,655	32,655	32,655	10
11	43,678	43,681	44,250	45,606	POLICE CLERK	44,155	44,155	44,155	11
12	41,316	220	-	-	ADMIN ASSISTANT	-	-	-	12
13	30,362	25,910	35,000	33,877	OVERTIME	35,000	35,000	35,000	13
14	-	-	1,200	1,746	DUII GRANT	1,200	1,200	1,200	14
15	-	-	3,000	3,119	SEAT BELT GRANT EXPENSE	3,600	3,600	3,600	15
16	20,117	15,155	15,300	26,850	HOLIDAY PAY	27,500	27,500	27,500	16
17	40,298	38,246	39,750	44,212	SOCIAL SECURITY	42,550	42,550	42,550	17
18	27,247	631	23,900	577	WORKERS COMP	565	565	565	18
19	3,791	7,346	9,450	6,811	UNEMPLOYMENT	11,955	11,955	11,955	19
20	111,645	106,953	120,825	123,860	MEDICAL/DENTAL INSURANCE	125,810	125,810	125,810	20
21	13,831	9,745	9,225	10,500	HRA VEBA	12,000	12,000	12,000	21
22	1,133	855	1,550	980	LIFE INSURANCE	1,125	1,125	1,125	22
23	83,755	69,193	61,900	71,805	PERS	63,930	63,930	63,930	23
24									24
25	803,863	730,945	841,725	835,226	TOTAL PERSONAL SERVICES	846,435	846,435	846,435	25

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

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2008-09	First Preceding Year 2009-10								
26						MATERIALS AND SERVICES				26
27	7,343	9,829	9,200	10,000		SUPPLIES	9,200	9,200	9,200	27
28	-	35	100	-		POSTAGE	100	100	100	28
29	500	520	2,500	904		DUES/SUBSCRIPTIONS/FEEES	1,500	1,500	1,500	29
30	516	1,770	1,600	151		PRINTING	1,500	1,500	1,500	30
31	-	81	200	91		SUSPENSION PACKET	200	200	200	31
32	16,057	12,028	10,000	10,000		PROFESSIONAL SERVICES	10,000	10,000	10,000	32
33	84	172	2,000	949		INVESTIGATIONS	2,000	2,000	2,000	33
34	45,139	50,491	60,000	68,909		DISPATCH	59,000	59,000	59,000	34
35	8,500	10,115	11,000	11,000		TRAVEL/TRAINING	11,000	11,000	11,000	35
36	6,559	7,638	9,000	9,000		UNIFORMS	7,500	7,500	7,500	36
37	304	2,955	3,200	-		BODY ARMOR	3,200	3,200	3,200	37
38	24,124	31,860	32,000	29,898		INSURANCE	32,000	32,000	32,000	38
39	13,204	3,223	9,000	2,952		UTILITIES	4,000	4,000	4,000	39
40	573	7,150	3,600	5,692		TELEPHONE	3,600	3,600	3,600	40
41	-	-	3,600	1,118		CELL PHONES	3,600	3,600	3,600	41
42	-	-	120	-		PAGER	120	120	120	42
43	-	1,704	3,600	2,036		VEHICLE BROADBAND	3,600	3,600	3,600	43
44	89	284	-	13		SMALL TOOLS & EQUIPMENT	-	-	-	44
45	4,397	5,390	6,000	377		DESIGNATED EQUIPMENT & SUPPLIES COURT	6,000	6,000	6,000	45
46	1,188	526	1,000	68		DESIGNATED TRAFFIC ENFORCEMENT EQUIPMENT	1,000	1,000	1,000	46
47	15,400	1,394	3,000	1,335		DESIGNATED K-9 PROGRAM	1,500	1,500	1,500	47
48	2,264	100	500	2,939		COMPUTER EQUIPMENT	500	500	500	48
49	3,030	313	5,000	1,274		EQUIPMENT/BUILDING MAINT.	2,000	2,000	2,000	49
50	-	109	100	1,518		IT MAINTENANCE	10,000	10,000	10,000	50
51	12,592	7,504	9,000	9,000		VEHICLE MAINTENANCE	9,000	9,000	9,000	51
52	16,968	20,308	25,000	20,722		FUEL PURCHASES	25,000	25,000	25,000	52
53	-	1,157	-	-		DUJI GRANT	-	-	-	53
54	259	2,032	-	-		SEAT BELT GRANT EXPENSE	-	-	-	54
55	4,451	-	-	-		RYAA GRANT EXPENSE	-	-	-	55
56	978	639	1,000	1,000		GRANT - WALMART	1,000	1,000	1,000	56
57										57
58	184,518	179,326	211,320	190,947		TOTAL MATERIALS AND SERVICES	208,120	208,120	208,120	58
59						CAPITAL OUTLAY				59
60	19,981			43,542		PATROL VEHICLE	-	-	-	60
61	4,152	69		-		EQUIPMENT REPLACEMENT	-	-	-	61
62	-	-		-		SOFTWARE	-	-	-	62
63										63
64	24,133	69		43,542		TOTAL CAPITAL OUTLAY	-	-	-	64
65						DEBT SERVICE				65
66	-	8,500		-		VEHICLE PRINCIPAL LEASE	-	-	-	66
67										67
68	-	8,500		-		TOTAL DEBT SERVICE	-	-	-	68
69										69
70	1,012,513	918,840	1,053,045	1,069,715		TOTAL REQUIREMENTS	1,054,555	1,054,555	1,054,555	70

PLANNING

PLANNING DEPARTMENT

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

In addition to working with the public, the Planning Department works with the Planning Commission, with the State and Federal agencies having regulatory authority affecting land use, and with the City Council where land use is concerned. The Planning Department is the clearinghouse for coordination of development proposals with the City's Building and Public Works Departments, and with outside agencies.

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

Personal Services: The Planning Director has requested to add an additional staff member at 75% FTE to help with the upcoming processes such as the IAMP, RPS, and the Comp Plan Amendments. The council has authorized the director to move forward in allowing our intern to take on this position. Part of his time will be allocated to Planning and Building departments. The increase to the budget is approximately \$28.60K and about \$9K for actual expenditures in the current year.

Materials & Services: The proposed budget is consistent with that of the prior years and actually a decrease of almost \$16K from current year expenditures. This is due to having to contract out our planning services for approximately 3 months and requiring additional professional services from RVCOG during the RPS processes.

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

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2008-09	First Preceding Year 2009-10							
1	-	44,104	33,300	53,063	PERSONAL SERVICES	37,200	37,200	37,200	1
2	41,120	5,378	-	-	PLANNING DIRECTOR	12,800	12,800	12,800	2
3	-	187	-	-	ASSISTANT PLANNER/CURRENT	-	-	-	3
4	-	183	1,000	1,302	TEMPORARY PERSONNEL	1,225	1,225	1,225	4
5	3,146	3,799	2,500	4,176	HOLIDAY	3,825	3,825	3,825	5
6	377	60	1,500	21	SOCIAL SECURITY	70	70	70	6
7	340	1,151	550	1,426	WORKERS COMP	1,435	1,435	1,435	7
8	11,164	10,895	7,800	6,174	UNEMPLOYMENT	17,100	17,100	17,100	8
9	1,383	970	550	520	MEDICAL/DENTAL INSURANCE	1,435	1,435	1,435	9
10	72	239	100	204	HRA VEBA	315	315	315	10
11	5,997	5,427	3,350	3,122	LIFE INSURANCE	3,850	3,850	3,850	11
12					PERS				12
13	63,598	72,193	50,650	70,007	TOTAL PERSONAL SERVICES	79,255	79,255	79,255	13
14					MATERIALS AND SERVICES				14
15	1,337	1,895	1,500	-	SUPPLIES	1,000	1,000	1,000	15
16	60	652	1,500	1,473	DUES/PUBLICATIONS/ELECTIONS	1,500	1,500	1,500	16
17	-	11,038	-	-	RPS PARTICIPANT CONTRIBUTIONS	-	-	-	17
18	-	933	150	-	PRINTING	-	-	-	18
19	69,930	10,525	-	37,371	PROFESSIONAL SERVICES - PLANNING SERVICES	10,000	10,000	10,000	19
20	-	-	20,000	-	COMP PLAN UPDATE	10,000	10,000	10,000	20
21	1,098	-	2,500	-	ENGINEERING	-	-	-	21
22	1,153	1,129	1,500	328	TRAVEL/TRAINING	1,200	1,200	1,200	22
23	-	178	300	36	MILEAGE REIMBURSEMENT	200	200	200	23
24	-	-	-	43	INSURANCE	50	50	50	24
25	2,609	1,389	2,000	4,254	UTILITIES	4,300	4,300	4,300	25
26	-	861	1,000	1,255	TELEPHONE	1,250	1,250	1,250	26
27	-	1,931	1,500	1,221	COMPUTER EQUIPMENT	1,300	1,300	1,300	27
28	-	-	500	1,030	SOFTWARE	1,000	1,000	1,000	28
29	327	13	100	56	EQUIP/BLDG MAINTENANCE	100	100	100	29
30	109	551	300	2,967	IT MAINTENANCE	2,000	2,000	2,000	30
31	71	81	100	-	OTHER MISCELLANEOUS EXPENDITURES	100	100	100	31
32									32
33	76,694	31,175	32,950	49,706	TOTAL MATERIALS AND SERVICES	34,000	34,000	34,000	33
34									34
35	140,292	103,368	83,600	119,712	TOTAL REQUIREMENTS	113,255	113,255	113,255	35

BUILDING

BUILDING DEPARTMENT

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

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

Due to the economy, no significant building applications are anticipated to be issued.

Personnel Services: The most significant increase is reflected by including a portion of the new Assistant Planner's salary to this department which also makes an impact to the benefits. The increase to the budget is about \$16K from the prior year and \$25K from the actual current year's expenditures.

Materials and Services: The proposed budget has actually been decreased by almost \$5K which is consistent with the current year's expenditures as well. No significant changes made.

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

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2008-09	First Preceding Year 2009-10								
1	4,745	-	-	-	-	PERSONAL SERVICES	-	-	-	1
2	-	2,364	2,500	2,306	2,306	DEPUTY RECORDER	-	-	-	2
3	-	4,901	22,200	18,624	18,624	ADMINISTRATIVE COORDINATOR	24,800	24,800	24,800	3
4	-	-	-	-	-	PLANNING DIRECTOR	8,535	8,535	8,535	4
5	-	559	-	-	-	ASSISTANT PLANNER/CURRENT	-	-	-	5
6	3,801	-	-	-	-	BUILDING/PLANNING AIDE	-	-	-	6
7	1,474	-	-	-	-	COURT/CITY CLERK	-	-	-	7
8	-	38	-	-	5	CITY RECORDER/TREASURER	-	-	-	8
9	-	29	750	850	850	OVERTIME	-	-	-	9
10	767	602	1,850	1,670	1,670	HOLIDAY	1,355	1,355	1,355	10
11	232	9	1,100	16	16	SOCIAL SECURITY	2,550	2,550	2,550	11
12	78	-	400	-	-	WORKERS COMP	50	50	50	12
13	2,551	1,783	5,850	3,959	3,959	UNEMPLOYMENT	960	960	960	13
14	313	162	400	355	355	MEDICAL/DENTAL INSURANCE	11,400	11,400	11,400	14
15	45	37	50	35	35	HRA VEBBA	960	960	960	15
16	1,298	938	2,500	644	644	LIFE INSURANCE	210	210	210	16
17	-	-	-	-	-	PERS	2,565	2,565	2,565	17
18	15,302	11,421	37,600	28,463	28,463	TOTAL PERSONAL SERVICES	53,365	53,365	53,365	18
19	-	-	-	-	-	MATERIALS AND SERVICES	-	-	-	19
20	1,002	1,319	200	520	520	SUPPLIES	500	500	500	20
21	275	-	-	-	-	DUES/PUBLICATIONS/ELECTIONS	-	-	-	21
22	-	6,407	11,000	260	260	PROFESSIONAL SERVICES	500	500	500	22
23	23,293	21,175	17,000	22,324	22,324	PROF. SERV.-BUILDING INSPECTION	22,500	22,500	22,500	23
24	3,074	3,707	4,500	6,460	6,460	PROF. SERV.-PLUMBING/MECHANICAL INSPECTION	6,500	6,500	6,500	24
25	2,736	3,365	4,500	2,931	2,931	PROF. SERV.-ELECTRICAL INSPECTION	3,000	3,000	3,000	25
26	3,396	1,403	1,500	791	791	UTILITIES	1,000	1,000	1,000	26
27	46	1,521	1,600	1,645	1,645	TELEPHONE	1,600	1,600	1,600	27
28	-	175	300	-	-	SMALL TOOLS & EQUIPMENT	200	200	200	28
29	1,107	845	1,000	546	546	COMPUTER EQUIPMENT	550	550	550	29
30	327	-	-	-	-	EQUIP/BLDG MAINTENANCE	-	-	-	30
31	-	289	500	1,330	1,330	IT MAINTENANCE	1,300	1,300	1,300	31
32	-	-	250	24	24	OTHER MISCELLANEOUS EXPENDITURES	100	100	100	32
33	-	-	-	-	-					33
34	35,256	40,206	42,350	36,830	36,830	TOTAL MATERIALS AND SERVICES	37,750	37,750	37,750	34
35	-	-	-	-	-					35
36	50,558	51,627	79,950	65,293	65,293	TOTAL REQUIREMENTS	91,135	91,135	91,135	36

PARKS

PARKS DEPARTMENT

Personnel Services: Payroll related expenses for this fund are higher due to accurate percentage accounting of labor costs. Over the last twelve months the department has consistently tracked labor commitments to establish actual costs.

Materials and Services: These costs have remained consistent with last year to maintain a higher level of maintenance and improvement in the parks. Although our parks were maintained better this last year we are still working towards a higher level for the community to have better enjoyment beauty, comfort, fun and recreation within the City's Parks.

If we are going to have city parks where families can go for a relaxing day, we owe it to them to fund the parks accordingly. At present our parks have the appearance of facilities that have been neglected due to the lack of funding or interest. The City's Parks are something that the City should be proud of and we are looking forward to improving annually to the overall appearance and function of the facilities.

Capital Outlay: At this time due to the lack of adequate funding, we are unable to schedule capital improvement projects.

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

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2008-09	First Preceding Year 2009-10								
1	-	(1,180)	3,700	-	-	PERSONAL SERVICES	-	-	-	1
2	-	1,168	4,600	4,407	4,325	PUBLIC WORKS SUPERINTENDENT	4,325	4,325	4,325	2
3	-	2,381	6,950	6,415	2,820	LABORER 1	2,820	2,820	2,820	3
4	21,113	14,718	13,550	12,646	16,665	LABORER 2	16,665	16,665	16,665	4
5	-	-	-	209	1,725	LABORER 3	1,725	1,725	1,725	5
6	69	542	-	2,219	2,200	STANDBY	2,200	2,200	2,200	6
7	-	1,487	900	1,000	1,015	OVERTIME	1,015	1,015	1,015	7
8	-	344	-	-	350	HOLIDAY	350	350	350	8
9	1,620	1,773	2,250	2,042	1,955	TEMP PERSONNEL	1,955	1,955	1,955	9
10	492	32	1,350	29	30	SOCIAL SECURITY	30	30	30	10
11	170	-	550	-	625	WORKERS COMP	625	625	625	11
12	5,582	4,890	7,800	6,406	7,410	UNEMPLOYMENT	7,410	7,410	7,410	12
13	692	479	550	536	625	MEDICAL/DENTAL INSURANCE	625	625	625	13
14	26	31	100	60	45	HRA VEBBA	45	45	45	14
15	3,089	2,700	3,350	3,047	2,685	LIFE INSURANCE	2,685	2,685	2,685	15
16	-	-	-	-	-	PERS	-	-	-	16
17	32,853	29,365	45,650	39,016	42,475	TOTAL PERSONAL SERVICES	42,475	42,475	42,475	17
18	-	-	-	-	-	MATERIALS AND SERVICES	-	-	-	18
19	6,104	2,362	12,000	1,203	12,000	SUPPLIES	12,000	12,000	12,000	19
20	1,614	59	500	-	100	NON-CONSUMABLE SUPPLIES	100	100	100	20
21	-	10	500	125	200	PLANTS/SEEDS	200	200	200	21
22	-	2,314	-	-	1,000	PROFESSIONAL SERVICES	1,000	1,000	1,000	22
23	6,158	3,794	8,000	4,485	10,000	CONTRACTED SERVICES	10,000	10,000	10,000	23
24	-	1,147	-	1,484	1,500	INSURANCE	1,500	1,500	1,500	24
25	7,691	6,366	9,000	8,934	9,000	UTILITIES	9,000	9,000	9,000	25
26	-	-	100	-	-	TELEPHONE	-	-	-	26
27	524	-	500	2,066	1,500	SMALL TOOLS & MINOR EQUIPMENT	1,500	1,500	1,500	27
28	-	-	-	38	50	COMPUTER EQUIPMENT	50	50	50	28
29	-	826	3,000	1,654	1,500	BLDG. REPAIRS/MAINTENANCE	1,500	1,500	1,500	29
30	-	-	1,000	-	-	PARK SIGNS	-	-	-	30
31	563	1,677	3,000	4,587	4,500	PARKS MAINTENANCE	4,500	4,500	4,500	31
32	-	-	500	37	750	SPRAYING/CHEMICALS	750	750	750	32
33	-	-	500	-	-	DIRT/BARK/JEDGING	-	-	-	33
34	-	279	-	-	300	EQUIPMENT MAINTENANCE	300	300	300	34
35	-	-	-	90	100	IT MAINTENANCE	100	100	100	35
36	-	-	500	138	500	FUEL	500	500	500	36
37	497	497	500	-	500	TAXES - TID	500	500	500	37
38	-	93	-	-	100	OTHER MISCELLANEOUS	100	100	100	38
39	-	-	-	-	-	-	-	-	-	39
40	23,151	19,426	39,600	24,841	43,600	TOTAL MATERIALS AND SERVICES	43,600	43,600	43,600	40
45	-	-	-	-	-	-	-	-	-	45
46	56,003	48,791	85,250	63,857	86,075	TOTAL REQUIREMENTS	86,075	86,075	86,075	46

INTER-DEPARTMENTAL

INTER-DEPARTMENTAL

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

Expenditures: Proposed budget has not changed from that of the prior year and we anticipate expenses to stay consistent.

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

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 20010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012		
	Actual Second Preceding Year 2008-09	First Preceding Year 2009-10	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
						MATERIALS AND SERVICES			
1	-	321	300	382	382	SUPPLIES	400	400	400
2	2,769	3,336	3,500	1,272	1,272	POSTAGE	1,300	1,300	1,300
3	2,293	1,550	3,630	4,419	4,419	DUES/SUBSCRIPTIONS/FEES	4,500	4,500	4,500
4	-	810	-	178	178	FEES	200	200	200
5	-	3,449	-	113	113	PROF. SERVICES - CONSULTANT	100	100	100
6	8,100	-	-	-	-	PROF. SERVICES - CHAMBER	-	-	-
7	-	266	-	485	485	CONTRACTED SERVICES	500	500	500
8	4,680	-	-	-	-	JANITORIAL SERVICES	-	-	-
9	-	4,011	5,000	2,008	2,008	UTILITIES	2,000	2,000	2,000
10	-	1,064	1,100	1,991	1,991	EQUIPMENT LEASE RENTAL	2,000	2,000	2,000
11	-	-	-	150	150	COMPUTER EQUIPMENT	150	150	150
12	-	619	-	4,192	4,192	SOFTWARE MAINTENANCE	4,000	4,000	4,000
13	13,982	1,041	1,000	743	743	BUILDING MAINTENANCE	1,000	1,000	1,000
14	-	1,327	1,500	110	110	IT MAINTENANCE	500	500	500
15	850	-	-	-	-	GRANT - FIREFIGHTER HOSES	-	-	-
16	38,209	24,508	18,195	18,282	18,282	9-1-1 SORC-ASSIGNED TAXES	18,300	18,300	18,300
17	948	-	-	-	-	MEDFORD SDC'S	-	-	-
18	678	4,103	500	5	5	OTHER MISCELLANEOUS	500	500	500
19	-	1,487	1,500	1,160	1,160	EMPLOYEE RECOGNITION	1,500	1,500	1,500
20	-	233	3,500	845	845	COMMUNITY EVENTS	3,500	3,500	3,500
21									
22	72,509	48,105	39,725	36,336	36,336	TOTAL MATERIALS AND SERVICES	40,450	40,450	40,450

WATER FUND

WATER FUND

Water Resources: Water sales are trending consistent with last year. With the completion of the water rate study it is anticipated that revenues should be slightly higher in the fund and we are working towards cutting costs and saving money for future capital needs. The reduction of franchise fees will also leave more money in the fund.

Personnel Services: Payroll related expenses for this fund are lower due to reduction in staff. Over the last twelve months the department has consistently tracked labor commitments to establish actual costs and some of the costs have gone up with employee's commitments.

Material and Services: An increase is notable in this section and reflects the need for additional operational funding for continued issues in the system. This year we are budgeting to dive the existing reservoirs and to work with an electrical consultant to try and locate cost saving ideas within the system.

Capital Outlay: There is one capital outlay project for this coming year. Total cost is \$100,000. This project name is the Rose Street connection to the TAP line. This project will add redundancy to the system.

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

Contingency: The contingency for this fund is 9.8%. Additional Equipment replacement funding should be added to cover depreciated value.

RESOURCES & REQUIREMENTS WATER FUND

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2011-2012		
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2008-09	First Preceding Year 2009-10							
						RESOURCES			
1	398,273	252,070	434,888	158,277	158,277	WORKING CAPITAL (ACCRUAL BASIS)	332,105	332,105	332,105
2						CHARGES FOR SERVICES			
3	1,023,050	1,014,777	1,050,000	986,528	986,528	WATER SALES	1,094,115	1,094,115	1,094,115
4	4,215	6,295	5,500	6,150	6,150	SKYLINE PUMP INCOME	4,100	4,100	4,100
5	400	664	500	1,100	1,100	PUMP MAINT FEE REVENUE	1,000	1,000	1,000
6	371	1,335	1,500	5,308	5,308	INSTALLATIONS	2,700	2,700	2,700
7	240	1,600	1,000	2,925	2,925	CROSS CONNECTION	2,300	2,300	2,300
8						FRANCHISE FEE REVENUES			
9	10,250	9,574	10,000	10,170	10,170	LATE FEES	10,000	10,000	10,000
10	580	6,135	5,400	5,970	5,970	RECONNECT FEES	6,000	6,000	6,000
11						MISCELLANEOUS REVENUES			
12	16,822	2,058	300	11,954	11,954	MISCELLANEOUS REVENUES	7,000	7,000	7,000
13	-	129	-	-	-	SALE OF SURPLUS	-	-	-
14						EARNINGS ON INVESTMENTS			
15	6,170	2,862	5,000	1,544	1,544	INVESTMENT INTEREST	2,000	2,000	2,000
16						TRANSFERS IN			
17	1,012	-	-	-	-	TRANSFERS IN FROM INTERTIE CONSTRUCTION	-	-	-
18	-	-	-	167,198	167,198	TRANSFERS IN FROM WATER RESERVE	-	-	-
19	-	-	-	261	261	TRANSFERS IN FROM INTERTIE DEBT SERVICE	-	-	-
20	-	-	25,725	25,725	25,725	TRANSFERS IN FROM WATER SDC'S	25,725	25,725	25,725
21						TOTAL RESOURCES	1,487,045	1,487,045	1,487,045
22	1,461,383	1,297,498	1,539,813	1,384,110	1,384,110				
23						REQUIREMENTS BY PROGRAM			
24						PERSONNEL	304,215	304,215	304,215
25	432,972	283,565	344,250	347,991	347,991	MATERIALS & SERVICES	499,900	499,900	499,900
26	428,285	508,427	596,700	424,554	424,554	CAPITAL OUTLAY	100,000	100,000	100,000
27	127,665	18,935	100,000	100,000	100,000	TRANSFERS OUT	-	-	-
28	183,712	291,615	-	-	-	DEBT SERVICE	160,196	160,196	160,196
29	36,679	36,679	160,196	179,460	179,460				
30						TOTAL REQUIREMENTS BY PROGRAM	1,064,311	1,064,311	1,064,311
31	1,209,313	1,139,221	1,201,146	1,052,005	1,052,005	OPERATING CONTINGENCY	150,000	150,000	265,555
32						RESTRICTED - SKYLINE WATER PUMP	25,981	25,981	25,981
33						ASSIGNED - CAPITAL REPLACEMENT	131,198	131,198	131,198
34						UNAPPROPRIATED ENDING FUND BALANCE	115,555	115,555	-
35	252,070	140,173	-	159,526	159,526	TOTAL WATER FUND	1,487,045	1,487,045	1,487,045
36	1,461,383	1,297,498	1,539,813	1,384,110	1,384,110				

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012		
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2008-09	First Preceding Year 2009-10							
1	20,754	8,300	8,700	8,393	CITY MANAGER	13,425	13,425	13,425	1
2	97,099	13,056	37,200	42,118	PUBLIC WORKS SUPERINTENDENT	-	-	-	2
3	48,856	5,002	-	-	LEAD LABORER	-	-	-	3
4	-	12,805	17,200	17,626	LABORER 1	17,780	17,780	17,780	4
5	23,329	28,968	27,900	28,314	LABORER 2	34,175	34,175	34,175	5
6	10,151	18,106	16,800	16,862	LABORER 3	16,215	16,215	16,215	6
7	36,792	34,582	38,650	36,663	ADMIN. ASSISTANT	21,650	21,650	21,650	7
8	-	13,104	13,850	13,063	FINANCE DIRECTOR	19,405	19,405	19,405	8
9	23,724	9,137	7,300	13,281	DEPUTY RECORDER	20,110	20,110	20,110	9
10	-	33,088	34,900	32,283	ADMIN. COORDINATOR	34,875	34,875	34,875	10
11	19,007	-	-	-	COURT/CITY CLERK	-	-	-	11
12	7,368	-	-	-	CITY RECORDER/TREASURER	-	-	-	12
13	-	-	11,150	-	ADMINISTRATIVE PROFESSIONAL (NEW HIRE)	-	-	-	13
14	-	9,086	-	7,788	TEMPORARY PERSONNEL	8,000	8,000	8,000	14
15	-	2,160	4,700	9,060	STANDBY	5,680	5,680	5,680	15
16	3,504	4,447	3,000	7,174	OVERTIME	7,000	7,000	7,000	16
17	-	2,230	6,550	7,295	HOLIDAY	7,300	7,300	7,300	17
18	22,230	14,112	16,650	17,587	SOCIAL SECURITY	14,025	14,025	14,025	18
19	14,593	264	10,000	222	WORKERS COMP	225	225	225	19
20	1,865	3,196	4,100	2,488	UNEMPLOYMENT	4,400	4,400	4,400	20
21	56,747	46,901	55,800	57,152	MEDICAL/DENTAL INSURANCE	52,250	52,250	52,250	21
22	6,240	3,920	3,850	4,613	HRA VEBA	4,400	4,400	4,400	22
23	989	443	650	664	LIFE INSURANCE	500	500	500	23
24	39,724	20,661	25,300	25,348	PERS	22,800	22,800	22,800	24
25									25
26	432,972	283,565	344,250	347,991	TOTAL PERSONAL SERVICES	304,215	304,215	304,215	26

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2008-09	First Preceding Year 2009-10								
27						MATERIALS AND SERVICES				27
28	25,168	23,396	30,000	11,915	1,090	SUPPLIES	35,000	35,000	35,000	28
29	-	-	500	-	-	SAFETY EQUIPMENT	500	500	500	29
30	-	-	1,000	-	-	GRAVEL	-	-	-	30
31	-	-	1,000	-	-	CHEMICALS	-	-	-	31
32	-	7,989	500	7,426	-	POSTAGE	7,500	7,500	7,500	32
33	7,075	6,064	8,000	3,287	-	DUES/SUBSCRIPTIONS/FEES	3,300	3,300	3,300	33
34	183	4,633	4,000	-	-	PRINTING	-	-	-	34
35	-	898	1,000	-	-	PUBLICATIONS/ELECTIONS	1,000	1,000	1,000	35
36	-	1,134	500	181	-	FEES	200	200	200	36
37	51,708	-	115,000	-	-	FRANCHISE FEES	-	-	-	37
38	46,775	61,067	40,000	60,442	-	PROFESSIONAL SERVICES	60,000	60,000	60,000	38
39	-	9,983	6,000	17,391	-	AUDITOR	12,000	12,000	12,000	39
40	-	-	100	-	-	TAP	-	-	-	40
41	-	3,784	3,000	5,926	-	CONTRACTED SERVICES	15,000	15,000	15,000	41
42	-	421	2,500	1,587	-	SAMPLE TESTING	1,500	1,500	1,500	42
43	5,692	3,098	5,000	5,048	-	TRAVEL/TRAINING	3,500	3,500	3,500	43
44	1,780	1,743	2,000	927	-	UNIFORMS	1,000	1,000	1,000	44
45	44,253	46,505	45,000	33,575	-	INSURANCE	35,000	35,000	35,000	45
46	46,618	45,549	45,000	40,267	-	UTILITIES	40,000	40,000	40,000	46
47	343	6,719	4,000	6,504	-	TELEPHONE	5,000	5,000	5,000	47
48	-	241	400	-	-	PUMP FEE CHARGES	300	300	300	48
49	5,269	3,409	10,000	6,025	-	EQUIPMENT & SMALL TOOLS	4,500	4,500	4,500	49
50	-	1,901	3,000	434	-	EQUIPMENT LEASE/RENTALS	500	500	500	50
51	4,766	6,685	3,000	6,169	-	COMPUTER EQUIPMENT	6,000	6,000	6,000	51
52	-	561	-	1,163	-	SOFTWARE	1,000	1,000	1,000	52
53	-	815	3,750	10,679	-	SOFTWARE MAINTENANCE	3,000	3,000	3,000	53
54	16,678	19,773	10,000	5,285	-	BLDG REPAIR/MAINTENANCE	2,500	2,500	2,500	54
55	-	873	1,000	1,893	-	SKYLINE PUMP MAINTENANCE	1,500	1,500	1,500	55
56	16,903	16,595	17,000	16,600	-	LOST CREEK RESERVOIR O&M	16,600	16,600	16,600	56
57	-	94	5,000	2,303	-	GROUPS REPAIR MAINTENANCE	2,500	2,500	2,500	57
58	-	3,292	2,250	8,295	-	IT MAINTENANCE	8,000	8,000	8,000	58
59	7,359	7,763	10,000	3,393	-	VEHICLE MAINTENANCE	4,500	4,500	4,500	59
60	-	-	-	810	-	TIRES	-	-	-	60
61	-	582	-	7,833	-	EQUIPMENT MAINTENANCE	7,500	7,500	7,500	61
62	600	8,461	7,200	7,487	-	FUEL	8,000	8,000	8,000	62
63	-	-	-	975	-	OPERATIONAL EXPENDITURES	1,000	1,000	1,000	63
64	-	59	-	1,042	-	METER PARTS	-	-	-	64
65	-	-	5,000	1,679	-	METER - NEW CONNECTIONS	-	-	-	65
66	-	-	7,500	3,432	-	PIPES & FITTINGS	-	-	-	66
67	148,787	213,661	121,000	128,614	-	WATER TRANSMISSION/TREATMENT	130,000	130,000	130,000	67
68	-	-	73,000	14,878	-	TAP	80,000	80,000	80,000	68
69	(1,672)	678	3,500	-	-	OTHER MISCELLANEOUS	1,000	1,000	1,000	69
70	-	-	-	1,061	-	OTHER PURCHASED SERVICES	1,000	1,000	1,000	70
71	428,285	508,427	596,700	424,554	-	TOTAL MATERIALS AND SERVICES	499,900	499,900	499,900	71

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
WATER FUND

	Historical Data			Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2008-09	First Preceding Year 2009-10								
68						CAPITAL OUTLAY				68
69	9,447	14,112	-	-	-	SOFTWARE	-	-	-	69
70	118,218	4,823	100,000	100,000	100,000	IMPROVEMENTS	100,000	100,000	100,000	70
72										72
73	127,665	18,935	100,000	100,000	100,000	TOTAL CAPITAL OUTLAY	100,000	100,000	100,000	73
74						TRANSFERS				74
75	97,792	97,792	-	-	-	INTERTIE DEBT SERVICE FUND	-	-	-	75
76	84,000	82,000	-	-	-	WATER DEPARTMENT RES FUND	-	-	-	76
77	1,920	-	-	-	-	GENERAL FUND-ADMINISTRATIVE SERVICE FEE	-	-	-	77
78	-	101,478	-	-	-	FRANCHISE FEE - GENERAL FUND	-	-	-	78
79	-	10,345	-	-	-	SOFTWARE COSTS - GENERAL FUND	-	-	-	79
80										80
81	183,712	291,615	-	-	-	TOTAL TRANSFERS	-	-	-	81
82						DEBT SERVICE				82
83	4,936	28,748	5,255	25,907	25,907	CONTRACT 1 - PRINCIPAL	5,255	5,255	5,255	83
84	5,707	7,930	5,388	47,854	47,854	CONTRACT 1 - INTEREST	5,388	5,388	5,388	84
85	22,907	-	24,397	22,674	22,674	CONTRACT 2 - PRINCIPAL	24,397	24,397	24,397	85
86	3,129	-	1,639	46,347	46,347	CONTRACT 2 - INTEREST	1,639	1,639	1,639	86
87						RURAL DEVELOPMENT 91-03				87
88			47,854	6,995	6,995	DEBT INTEREST	47,854	47,854	47,854	88
89			14,352	29,684	29,684	DEBT PRINCIPAL	14,352	14,352	14,352	89
90						RURAL DEVELOPMENT 91-05				90
91			46,347	-	-	DEBT INTEREST	46,347	46,347	46,347	91
92			14,964	-	-	DEBT PRINCIPAL	14,964	14,964	14,964	92
93										93
94	36,679	36,679	160,196	179,460	179,460	TOTAL DEBT SERVICE	160,196	160,196	160,196	94
95										95
96	1,209,313	1,139,221	1,201,146	1,052,005	1,052,005	TOTAL REQUIREMENTS	1,064,311	1,064,311	1,064,311	96

WATER SDC FUND

**RESOURCES & REQUIREMENTS
WATER SDC FUND**

	Historical Data			Estimated Actual This Year 2010-11	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2011-2012		
	Actual Second Preceding Year 2008-09	First Preceding Year 2009-10	Adopted Budget This Year 2010-11			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
					RESOURCES			
1	253,455	183,720	184,124	173,186	WORKING CAPITAL (ACCRUAL BASIS)	138,488	138,488	138,488
2	4,178	1,341	1,500	1,170	INVESTMENT INTEREST	1,000	1,000	1,000
3					OTHER RESOURCES			
4	18,865	13,850	18,500	15,581	SYSTEM DEVELOPMENT CHARGES	18,500	18,500	18,500
5					TOTAL RESOURCES			
6	276,498	198,911	204,124	189,938	MATERIALS AND SERVICES	157,988	157,988	157,988
7					PROFESSIONAL SERVICES	-	-	-
8	2,969	-	-	-				
9	2,969	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-
10					CAPITAL OUTLAY			
11					IMPROVEMENTS	35,000	35,000	35,000
12	62,908	-	35,000	25,725				
13					TOTAL CAPITAL OUTLAY	35,000	35,000	35,000
14	62,908	-	35,000	25,725	TRANSFERS			
15					INTERTIE DEBT SERVICE	25,725	25,725	25,725
16	25,725	25,725	25,725	25,725	GENERAL FUND-SDC ADMIN (PRIOR YEARS)	-	-	-
17	1,176	-	-	-				
18					TOTAL TRANSFERS	25,725	25,725	25,725
19	26,901	25,725	25,725	25,725				
20					OPERATING CONTINGENCY	9,100	9,100	9,100
21					TOTAL REQUIREMENTS	69,825	69,825	60,725
22	92,778	25,725	69,825	51,450				
23	183,720	173,186	134,299	138,488	UNAPPROPRIATED ENDING FUND BALANCE	88,163	88,163	97,263
24	276,498	198,911	204,124	189,938	TOTAL WATER SDC FUND	157,988	157,988	157,988

STREET FUND

STREET FUND

Revenues: Revenues in the street fund appear to be slightly higher than last year's revenue as the majority of our funds come from the gas tax apportionments.

Personnel Services: Payroll related expenses for this fund are lower due to accurate percentage accounting of labor costs and reduction in personnel. Over the last twelve months the department has consistently tracked labor commitments to establish actual costs.

Material and Services: This item is consistent with last year's numbers and still includes funding for Right-of-way maintenance, Storm Drainage, and the TDML Plan, Street repairs and striping. This item is still very low and enables the City to accomplish the minimum maintenance required to maintain a useable street system.

Capital Outlay: The public works department is recommending reconstruction of South Phoenix Road before complete failure. This street is in very poor condition due to heavy truck loading. This project will be funded by the street fund and street SDC's with an estimated cost of \$323,000.

Street Equipment Replacement Fund:

This fund is being rolled into the working capital

**RESOURCES & REQUIREMENTS
STREET FUND**

	Historical Data		Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2011-2012					
	Actual	Second Preceding Year 2008-09				First Preceding Year 2009-10	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
					RESOURCES						
1	359,826	175,942	404,037	242,528	WORKING CAPITAL (ACCRUAL BASIS)	403,331	403,331	403,331	403,331	403,331	1
2	6,675	1,602	2,000	1,401	INVESTMENT INTEREST	1,500	1,500	1,500	1,500	1,500	2
3					CHARGES FOR SERVICES						3
4	104,885	115,066	113,000	117,878	STREET USER FEES	150,000	150,000	150,000	150,000	150,000	4
5	21,845	25,565	25,000	24,890	DEDICATED STREET USER FEE	25,000	25,000	25,000	25,000	25,000	5
6	59,464	50,175	48,000	50,263	STORMWATER UTILITY FEE	50,000	50,000	50,000	50,000	50,000	6
7	1,989	13,676	15,000	14,548	STREET SWEEPING	15,000	15,000	15,000	15,000	15,000	7
8					LICENSES & PERMITS						8
9		270	-	2,025	ENCHROACHMENT PERMITS	300	300	300	300	300	9
10					INTERGOVERNMENTAL REVENUE						10
11	186,719	218,493	182,000	244,625	STATE GAS TAXES	265,215	265,215	265,215	265,215	265,215	11
12		75,211	-	-	ARRA FED GRANT EXCHANGE	-	-	-	-	-	12
13	123,291	123,291	123,291	123,291	DEBT PROCEEDS - OTIB	123,291	123,291	123,291	123,291	123,291	13
14					GRANTS/CONTRIBUTIONS						14
15	25,000	-	-	-	STATE GRANT - SCA	-	-	-	-	-	15
16					MISCELLANEOUS REVENUE						16
17	39,604	(1,103)	300	188	MISCELLANEOUS REVENUE	200	200	200	200	200	17
19					TRANSFERS IN						19
20				158,884	TRANSFERS IN FROM EQUIPMENT RESERVE (CLOSING FUND)	-	-	-	-	-	20
22					TOTAL RESOURCES						22
23	929,298	798,188	912,628	980,521	TOTAL RESOURCES	1,033,837	1,033,837	1,033,837	1,033,837	1,033,837	23
24					REQUIREMENTS BY PROGRAM						24
25					PERSONAL SERVICES						25
26	150,229	140,799	171,050	144,353	PERSONAL SERVICES	148,905	148,905	148,905	148,905	148,905	26
27	156,308	157,923	173,900	169,681	MATERIALS & SERVICES	197,100	197,100	197,100	197,100	197,100	27
28	285,027	9,647	265,211	139,865	CAPITAL OUTLAY	200,000	200,000	200,000	200,000	200,000	28
29	107,924	108,054	116,237	112,003	OTIB PRINCIPAL	111,054	111,054	111,054	111,054	111,054	29
30	15,367	15,237	7,054	11,288	OTIB INTEREST	12,237	12,237	12,237	12,237	12,237	30
31	38,500	124,000	-	-	INTERFUND TRANSFERS	-	-	-	-	-	31
32					TOTAL REQUIREMENTS BY PROGRAM						32
33	753,356	555,660	733,452	577,190	TOTAL REQUIREMENTS BY PROGRAM	669,296	669,296	669,296	669,296	669,296	33
34			1,928		OPERATING CONTINGENCY	81,255	81,255	81,255	81,255	81,255	34
35		101,303	123,738	126,193	RESTRICTED - HWY 99 MAINTENANCE	151,193	151,193	151,193	151,193	151,193	35
36		-	52,303	113,019	ASSIGNED - CAPITAL OUTLAY REPLACEMENT	7,019	7,019	7,019	7,019	7,019	36
37	175,942	141,225	1,207	164,119	UNAPPROPRIATED ENDING FUND BALANCE	125,074	125,074	125,074	125,074	125,074	37
38	929,298	798,188	912,628	980,521	TOTAL STREET FUND	1,033,837	1,033,837	1,033,837	1,033,837	1,033,837	38

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

	Historical Data		Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012		
	Second Preceding Year 2008-09	First Preceding Year 2009-10				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
					PERSONAL SERVICES			
1	12,453	8,300	8,700	8,393	CITY MANAGER	13,425	13,425	13,425
2	-	10,636	33,500	20,843	PUBLIC WORKS SUPERINTENDENT	-	-	-
3	47,832	27,550	23,100	22,032	LABORER 1	25,950	25,950	25,950
4	23,328	14,826	9,250	8,554	LABORER 2	10,000	10,000	10,000
5	10,152	8,975	13,550	12,646	LABORER 3	12,150	12,150	12,150
6	-	-	-	-	ADMINISTRATIVE ASSISTANT	10,440	10,440	10,440
7	-	5,242	5,550	5,225	FINANCE DIRECTOR	8,315	8,315	8,315
8	-	9,137	7,300	13,281	DEPUTY RECORDER	9,835	9,835	9,835
9	-	-	5,600	-	ADMINISTRATIVE PROFESSIONAL	-	-	-
10	-	-	-	3,776	TEMPORARY PERSONNEL	-	-	-
11	-	-	4,700	334	STANDY	2,740	2,740	2,740
12	4,806	3,837	4,000	4,587	OVERTIME	4,600	4,600	4,600
13	-	1,412	3,250	3,000	HOLIDAY	2,700	2,700	2,700
14	7,541	6,821	8,200	7,510	SOCIAL SECURITY	7,100	7,100	7,100
15	6,150	112	4,950	91	WORKERS COMP	100	100	100
16	673	795	1,850	888	UNEMPLOYMENT	2,175	2,175	2,175
17	21,072	21,696	23,350	21,591	MEDICAL/DENTAL INSURANCE	25,800	25,800	25,800
18	2,618	1,629	1,600	1,719	HRA VEBBA	2,175	2,175	2,175
19	405	378	300	340	LIFE INSURANCE	300	300	300
20	13,250	8,901	12,300	9,563	PERS	11,100	11,100	11,100
21								
22	150,229	140,799	171,050	144,353	TOTAL PERSONAL SERVICES	148,505	148,905	148,905

REQUIREMENTS DETAIL
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
STREET FUND

Line Item	Historical Data		Adopted Budget This Year 2010-11	Estimated Actual This Year 2010-11	REQUIREMENTS DESCRIPTION	Budget For Next Year 2011-2012		
	Second Preceding Year 2008-09	First Preceding Year 2009-10				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
23					MATERIALS AND SERVICES			
24	4,290	6,068	10,000	3,437	SUPPLIES	5,000	5,000	5,000
25	-	-	2,500	-	GRAVEL	-	-	-
26	-	133	500	153	POSTAGE	150	150	150
27	-	1,814	2,000	1,732	DUES/SUBSCRIPTIONS	2,000	2,000	2,000
28	-	208	200	-	PRINTING	200	200	200
29	-	810	-	-	FEES	-	-	-
30	2	67	100	18	BANK FEES	50	50	50
31	66,517	66,404	43,000	58,543	PROFESSIONAL SERVICES - ENGINEERING	60,000	60,000	60,000
32	-	-	-	3,555	AUDITOR	3,500	3,500	3,500
33	-	405	-	5,831	CONTRACTED SERVICES	5,500	5,500	5,500
34	-	7,335	7,500	7,582	INSURANCE	7,500	7,500	7,500
35	32,529	34,129	37,500	39,902	UTILITIES	40,000	40,000	40,000
36	55	446	500	55	TELEPHONE	100	100	100
37	-	210	5,000	940	SMALL TOOLS & MINOR EQUIPMENT	1,000	1,000	1,000
38	-	78	100	70	EQUIPMENT LEASE/RENTALS	100	100	100
39	-	2,156	1,000	3,226	COMPUTER EQUIPMENT	2,000	2,000	2,000
40	-	145	1,000	813	SOFTWARE MAINTENANCE	1,000	1,000	1,000
41	3,541	2,381	12,500	4,362	BLDG. REPAIRS/MAINTENANCE	2,500	2,500	2,500
42	-	-	-	15,494	STORM SEWER MAINTENANCE	15,500	15,500	15,500
43	47,128	26,386	25,000	8,550	STREET MAINTENANCE	25,000	25,000	25,000
44	-	-	2,500	1,075	STREET SIGNS	1,000	1,000	1,000
45	-	-	5,000	4,099	TRAFFIC MARKINGS	5,000	5,000	5,000
46	403	5,981	5,000	3,708	VEHICLE MAINTENANCE	4,000	4,000	4,000
47	-	27	-	2,485	IT MAINTENANCE	2,500	2,500	2,500
48	-	2,441	-	2,033	EQUIPMENT MAINTENANCE	2,000	2,000	2,000
49	-	50	4,000	81	FUEL	4,000	4,000	4,000
50	-	-	5,000	171	SWEEPER MAINTENANCE	5,000	5,000	5,000
51	-	-	2,500	-	BIKE PATH EXPENDITURES	-	-	-
52	1,845	252	1,500	1,765	MISCELLANEOUS	1,500	1,500	1,500
53	-	-	-	1,061	OTHER PURCHASED SERVICES	1,000	1,000	1,000
54	-	-	-	-				
55	156,308	167,923	173,900	169,681	TOTAL MATERIALS AND SERVICES	197,100	197,100	197,100
56	-	-	-	-	CAPITAL OUTLAY			
57	-	9,647	65,211	10,000	IMPROVEMENT - CHERYL & ROSE PROJECT	-	-	-
58	285,027	-	200,000	129,865	CAPITAL OUTLAY-STREET REHABILITATION	200,000	200,000	200,000
59	-	-	-	-				
60	285,027	9,647	265,211	139,865	TOTAL CAPITAL OUTLAY	200,000	200,000	200,000
61	-	-	-	-	DEBT SERVICE			
62	107,924	108,054	116,237	112,003	OTIB PRINCIPAL	111,054	111,054	111,054
63	15,367	15,237	7,054	11,288	OTIB INTEREST	12,237	12,237	12,237
64	-	-	-	-				
65	123,291	123,291	123,291	123,291	TOTAL DEBT SERVICE	123,291	123,291	123,291
66	-	-	-	-				
67	-	-	-	-	TRANSFERS			
68	34,000	124,000	-	-	EQUIPMENT REPLACEMENT FUND	-	-	-
69	4,500	-	-	-	GENERAL FUND-ADMINISTRATIVE FEE	-	-	-
70	-	-	-	-				
71	38,500	124,000	-	-	TOTAL TRANSFERS	-	-	-
72	-	-	-	-				
73	753,356	555,660	733,452	577,190	TOTAL REQUIREMENTS	669,296	669,296	669,296