



# CITY OF EAGLE POINT

*"Gateway to the Lakes"*

OREGON

May 22, 2013

Honorable Mayor and Councilors  
Members of the Budget Committee  
Citizens of Eagle Point

With an uncertain economy, the City continues to move cautiously as it provides core level public services to its citizens. As a result of the 2008 economic downturn, staff was reduced by 18% and all noncritical spending stopped. The biggest crisis from a budget perspective was the General Fund. Because of this, most of the layoffs were targeted toward reducing spending in the General Fund. There was a severe reduction in building which reduced building permit related revenue. This also caused franchise fees and property tax revenue to flatten out. These are the two main revenues that support the General Fund. The lack of growth also caused our utility revenue to soften, causing problems in other funds as well. Revenue from System Development Charges has virtually ground to a halt as it mirrors the downturn in new building and development permit activity. We are happy to say that building has picked up some. We budgeted 10 new homes for 2012/2013 and it appears we may hit 20 new homes this year. The 2013/2014 budget is based on 20 new homes.

The franchise fees come from several different utilities. We have seen a steady decline in franchise fees from some of the utilities such as Century Link. This is because people are increasingly going away from landline phones. We have also seen a decrease in Charter Communications. Some people are choosing DISH or Direct TV rather than Charter Communications. The City does not collect franchise fees from cell phone carriers or satellite companies. Other franchise revenues have increased a small amount because they have raised the overall rates that they charge their customers. However, because there is limited growth we are not seeing very much of an increase in this revenue.

We are expecting a decrease in property tax in 2013/2014. In 2011/2012 we projected a decrease in property tax. While we did see a decrease in total assessed value of existing structures, commercial growth such as the hardware store, chiropractic clinic, and Carl's Jr. added to the tax roles. This is what has kept our property tax from spiking downward.

Property tax and franchise fees are the primary revenue sources for the General Fund. However, they are also two revenue sources that only increase with growth. The City continues to see increases in the costs of doing business. There are increases in costs such as employee costs, utilities, fuel, insurance, project costs, and the like. It is important for us to research some additional revenue sources that are more stable. However, due to some cost savings in 2010/2011, 2011/2012 and the current year, we have been able to substantially increase our fund balance and cash reserves. Much of this was intentional. We avoided scheduling projects that would use our cash balance and insured that we only used reoccurring revenue for reoccurring costs.

The savings over the last couple of years allowed us to increase our contingency line and add some reserve funds. In the 2013/2014 budget we are including a contingency of nearly 15% (\$700,000) which is very good. There is also a reserve of \$250,000 which is a cash flow reserve for the following year. This ensures that we will have sufficient funds to operate in the beginning of the fiscal year. We do not receive property tax payments until November so it is important to ensure that the new fiscal year will start with sufficient cash to operate through the end of November. In 2013/2014 we are also adding a line item for \$150,000 as a reserve for retirement/benefits. This will help cover any increase in PERS (Public Employees Retirement System) and health insurance increases that have not yet been budgeted. This will also set aside funds to cover some of the costs for accrued leave.

As we begin this fiscal year, long term financial planning will again be a primary goal. Much of our focus during 2012/2013 was on the Water Fund. Although our General Fund balance is once again very healthy, when comparing our reoccurring revenue and expenses we are still very close. It would not take very much of a decrease in property tax and franchise fees or an increase in expenses or inflation to tip us over into negative operating spending. Because of this, it is imperative that we complete our long term financial trend analyses covering the next 7-10 years. We must look ahead at both our operating and capital cost needs and try to buffer the City from falling into negative spending again.

The projections for franchise fees are very optimistic for 2013/2014. However, the projection for property tax is to see a decrease. 2012/2013 saw the first decrease in property tax and we are expecting that downward trend to continue for at least one more year. This is an area that we will need to review on an ongoing basis during the year. This is especially critical because the city is not notified of property tax projections until November. We will need to reassess if it becomes necessary to reduce the projections. In addition, we will need to revisit the issue of staffing levels, particularly in the police and public works departments. For the present, we are holding the line on staffing levels until we have a clearer picture of the economy and the potential for inflation.

The city has started negotiations with its labor units for the new 2013/2016 bargaining contracts. We anticipate that both agreements will be settled by June 30, 2013.

## **Water System**

Another fund that is impacted by lack of growth is the Water Fund. There has not been a rate increase in the Water Fund since 2003. At that time, a rate increase was implemented to cover a portion of the cost of the new debt payment. There was also a small increase to the consumption rate. That increase has not kept up with the cost of maintaining the system. Bringing on additional reservoirs and pumps has caused our utility costs to escalate. Because of this, it was necessary to ask the City Council to adopt new rates. These new rates were approved by the City Council on May 14, 2013 and will go into effect on July 1, 2013. This will increase revenue in the Water Fund by approximately \$301,000.

**General Fund:** Increased from \$4,142,200 to \$4,677,609

Serves – Administration, Finance, Courts, Planning, Community Development, Building, Police, Parks, Recreation, Billing Service (RVSS) and Non Departmental Services

Virtually all the growth activities have stopped. In the 2012/13 budget year, we budgeted and forecast only 10 housing units. However, it appears that we could reach 20 homes this year. The proposed

General Fund Budget also includes \$250,000 as a carry-forward cash flow reserve to cover expenses until the first property tax payments are received later in the year. An additional \$700,000 Contingency line item is a “savings account” reserved for Council discretion for unknown and unanticipated expenses that can occur throughout the year.

The forecasted increase in Cash Balance and Contingency for 2013/2014 is encouraging but not a real indication of additional reoccurring revenue. The following totals from each of the General Fund Departments shows the financial status of the Fund on a department by department basis for 2012/2013 in comparison to our recommended 2013/2014 Budget:

	12/13	13/14
Administration	\$229,502	\$296,250
Court	\$56,100	\$51,990
Building	\$134,585	\$123,570
Planning	\$77,125	\$134,800
Police	\$1,420,624	\$1,442,200
Parks	\$146,150	\$154,350
Recreation	\$35,780	\$2,250
Billing Services	\$44,750	\$49,950
911 Tax Revenue	\$42,000	-----
Non Departmental	\$966,734	\$1,203,349
Transfer to Other Funds	\$38,850	\$118,900
<u>Reserves and Contingency</u>	<u>\$950,000</u>	<u>\$1,100,000</u>
	<b>\$4,142,200</b>	<b>\$4,677,609</b>

You will see that there is an increase in the Administration and Planning Departments. This is primarily due to a reallocation of wages and benefits of a couple of employees. A portion of their wages & benefits were removed from other departments and funds.

911 tax revenue is assessed by phone carriers and forwarded directly to the 911 authority. It has been a state ruling that, although cities and counties do not collect the tax, they were still required to account for the tax. In 2012 the state issued a new ruling stating that effective January 1, 2013, cities and counties are no longer required to report 911 Tax Revenue.

Non Departmental has an increase due to the addition of two new line items. The first is property acquisition in the amount of \$150,000. This is not for specific property but gives the ability to purchase property should the opportunity arise. The second is for the purchase of an emergency operations generator. There is a policy issue regarding this line item.

Transfer to Other Funds has also increased. Transfers to the Capital Reserve Fund is a way to save funds for future purchases of equipment and for future repairs and improvements to City Hall and other facilities.

Reserves and Contingency increased as well. This is due to the increase in Reserve for Retirement/Benefits and in Contingency.

The \$4,677,609 General Fund total projected budget shown above, is substantially higher than the previous year. The 2013-14 General Fund budget contains two line items that were added in the 2012/2013 budget. These lines are titled: “Emergency Strategic Reserve” in the amount of \$819,634, and “Retirement/Benefit Reserve” in the amount of \$150,000. This is an accumulation of unspent

funds. **This is not a reflection of reoccurring revenue.** The purpose of the Emergency line item is to sequester the unspent funds as a “rainy day” emergency reserve intended for use in true emergencies. The Council will have considerable discretion in how to spend the emergency funds, but the intent here is to have the Council develop a specific policy outlining what will be considered a true emergency for use of such funds. For example, we may want to use it to help subsidize critical services in the next economic downturn. Or perhaps a natural or manmade disaster will necessitate further cash needs. The Retirement/Benefit Reserve will help us be prepared for PERS rate increases, accrued leave when employees retire or leave, or health insurance increases.

## **General Fund – Building and Planning Departments**

### **Planning Department**

Most of the new residential growth in Eagle Point will continue to be associated with subdivisions that have already been approved. The City has approximately 300 acres of land available for residential development within its existing urban growth boundary, in addition to recently adopted urban reserve areas outside the current city limits. While expansion of the City’s urban growth boundary is not expected to be necessary within the next few years, it will be important for the City to begin conceptual planning for the urban reserve areas in the interim so that we are able to offer new housing opportunities in the future. Making these lands available within the next three to five years will also enable the City to continue providing the State-required 20-year supply of land necessary for future growth. In the meantime, updates to the City’s Comprehensive Plan are likely to be instrumental in ensuring compliance with State Department of Land Conservation & Development requirements when the City looks to expand.

Commercial development opportunities will continue to be most viable within the City’s downtown and along Highway 62. Commercial projects approved in FY 2012-13 included expansion of the Butcher Shop and a new coffee bar. Although the national economic recovery continues to be slow, Planning staff regularly speaks with land owners and developers inquiring about possible future commercial development.

The City has taken the initiative to help spur additional industrial and e-commerce development as well. This past fiscal year we were successful in being added to the Jackson County Enterprise & Electronic Commerce Zone. As a member of this valuable incentive program, the City is now able to offer property tax exemptions and income tax credits to help attract new businesses.

### **Building Department**

As compared to the nationwide development boom for the five year period of 2003 – 07, permit activity for new residential development has been slow for the past five years, FY 2012-13 included. Interestingly however, during the construction downturn as Eagle Point saw a significant decrease in new residential and commercial development, the number of residential remodel permits actually increased, and there has also been a noticeable increase in other construction-related permits. The City’s assumption of jurisdiction from Jackson County of plumbing and electrical permits in 2010 contributed to the steady number of construction permits issued. So, while revenue has dropped from several years ago when new single family dwellings were the primary source of revenue from fees and property taxes, the demand on staff time has remained high. In addition, during the current fiscal year, staff has noticed an upward trend in construction activity throughout the region. Permit applications for new construction have increased in most jurisdictions throughout Southern Oregon for all types of construction, including residential, commercial, retail and industrial.

### **General Fund – Police Department**

The budget provides for the SRO position in the High School. The School District continues to support their portion of the SRO cost.

Included in this budget is the purchase of a new patrol car with cash (\$45,500) to continue the replacement program phasing out high mileage vehicles. Dispatch services with ECSO/SORC are funded at \$119,650. And finally, we added funds to hire a temporary seasonal person to help with code enforcement activities, such as weed abatement and other public nuisances that impact the livability and aesthetics of our community. This is funded in the Administration Department but is managed by the Police Department.

### **General Fund – Parks Department**

Thanks to the leadership of the Chamber of Commerce and the generosity of dozens of citizen volunteers, we are now able to keep the Harnish Park Tourist Information and Interpretive Center open seven days a week during the tourist season. The construction completion was finished in early spring of 2006 with the final touches on the park landscaping completed in 2007. Improvements to the exhibits and staffing have gone well and will continue this budget year with additional touches supported by several outside agency groups. A new computer monitor has been installed for the Little Butte Creek Room along with stream monitoring equipment that was installed in the creek to look at temperature, stream flow, conductivity, turbidity, dissolved oxygen and PH. Much of the cost for the monitoring is paid by the Water Commission and Water Masters Office. The city will also install a separate computer monitor to show the Little Butte Creek Story for visitors to the Interpretive Center. The same group will also work on interpretive signing and demonstration riparian planting areas that are part of the City's TMDL (Total Maximum Daily Load) Management Plan for DEQ.

Plans remain open for a pathway connection between Mattie Brown Park and the Butte Creek Mill. Final efforts for actual construction will require an easement from one private property owner to complete the right of way connection.

Funding is provided in the Parks SDC Budget for 2013/2014 for additional park land acquisition. The City is currently under contract to purchase 6.5 acres of land on the west side of Highway 62 (\$345,000). In addition, the SDC Fund will also provide for beginning trail design and construction in the Lucas Park area, adjacent to the Eagle Point Golf Community and the Glenwood Subdivision. The City completed the design and development of Centennial Plaza at the corner of Main Street and Royal Avenue. That project has been a huge success.

2013/2014 budget includes several small park projects such as upgraded electrical at Bob Moore Park.

### **General Fund – Recreation Department**

Last year the City coordinated with Rogue Valley Family YMCA and Jackson County School District 9 to offer two weeks of summer day camp and the YMCA "Jr. Eagles" recreational sports program. In an attempt to provide a seamless transition to Eagle Point families, registration for all events was offered at City Hall, in addition to the YMCA's Medford site. Summer daycamp, and all practices and games for volleyball and basketball for grades 1 through 6 were held at the "Outback Gym" and the old Little Butte Elementary gym on Main Street. YMCA also coordinated recreational

volleyball and basketball sports activities with the Medford participants on some weekends for added experience. The tournament style games allowed a new positive perspective not previously offered. The partnership was a pivotal time for the community.

As discussions were occurring for long term goals on youth activities, White City Boys and Girls Club announced they were no longer operating in White City. The void provided both a nexus and urgency for a community discussion with all the stakeholders, including the United Way, School District 9, Boys and Girls Club, Rogue Valley Family YMCA, the City of Eagle Point, Kids Unlimited, and several private donors. The partnership between Rogue Valley Family YMCA and Jackson County School District 9 was very positive and continues into school year and fiscal year 2013/14. Rogue Valley Family YMCA has offered two weeks of summer day camp in 2013, and planning is already underway for sports recreational activities.

**Street Fund:** Increase from \$1,685,142 to \$1,864,828

Serves – Street Maintenance

The primary cause for an increase in this fund is the increase in fund balance as well as the receipt of federal transportation money or STP (Surface Transportation Program) Funds for cities over 5,000 in population. We have chosen to exchange the federal funds through the State to receive return funding that can be used on local street projects. The exchange rate is 94 cents on the dollar. The last project that used the allocation of STP funding was improvements to Fargo Street. This year it is proposed that we use STP funds, as well as savings, to initiate a new Chip Seal pavement maintenance program to help arrest the deterioration of our aging street network. Transportation Utility Fees have remained stable for use in our 2013/2014 Budget. The bad news is that the City will no longer receive an annual STP allocation because we are now part of the Medford metropolitan plan area and in the future will have to compete regionally for the federal dollars via specific project applications.

The Loto Street sidewalk infill project should be completed in the 2012/2013 budget year. A pavement condition survey was completed this year. This survey has give valuable information which helped provide a “roadmap” to guide us in how to efficiently and wisely spend our street maintenance dollars.

We have set aside money in the Street Fund for the following activities:

- Routine costs for maintenances, utilities, staffing, materials, legal, engineering, insurance, and overhead.
- Chip Seal, Rehab and Pavement Maintenance Program (\$200,000)
- Stevens Road Storm and Walking Path Design - \$23,000 ( \$5,000 Street Fund + \$18,000 Storm Water Fund) at the curve near the new Hillside Elementary School
- Judge Stewart House parking lot and adjoining alleys - \$62,000 ( \$50,000 Street Funds and \$12,000 Storm Water Funds). This amount will not be sufficient for a full pavement overlay, but will provide spot base and surface repair, and perhaps a chip and slurry seal coat to freshen it up.
- S. Shasta to Alta Vista walking path design (\$10,000)
- Painting of Bridge 202 (\$10,000)
- Main Street Bridge – Grind & Pave (\$40,000)
- Main Street Lighting Design & Partial Implementation (\$50,000)

**Water Fund:** Increase from \$2,114,254 to \$2,290,894

Serves – Water system maintenance, operations and improvements

The increase is due to a water rate increase that was approved by the City Council on May 14, 2013. This rate will go into effect on July 1, 2013 and is expected to increase the revenue by approximately \$301,000 per year. The Water Fund reserves were being depleted which made it necessary to increase water rates which had not been updated since 2003.

The Water Fund along with the Water SDC Fund also supports the debt service of earlier water system improvements. The rate plan established for USDA Rural Development and approved by Council in 2005, paid debt on either a 20-year or 40-year payment for the \$3+ million in loan funds. The repayment schedule sets 25% of the payment away in the Water Fund and 75% of the payment in the Water SDC Fund. The 75% payment was based on both an escalating SDC rate over time and the construction of at least 50 homes per year. We had projected 10 homes for this year but we are on target to hit 20 homes. We are forecasting 20 homes again for 2013/2014. Fortunately, we have been setting aside payments in the Water Debt Fund giving the city an additional cushion of debt payments.

We have set aside money in the Water Fund for the following activities:

- Routine costs for maintenances, utilities, staffing, materials, legal, engineering, insurance, and overhead.
- Small tools and equipment
- Medford Water Commission for the purchase of treated water for sale to our customers (\$375,000)
- Water system distribution maintenance and repairs (\$61,000 )
- Water rights maintenance (\$31,000)
- Water sample tests (\$6,500)
- Engineering (\$24,000)
- System improvements (Bellerive pump: \$42,000; vault improvements:\$16,,000)
- Debt service on USDA bond and electronic meter reading system (\$116,272)
- Transfer to Water Debt Fund 2010 USDA Bond (\$38,145)
- Franchise Fee Transfer - 5% transfer to the General Fund representing a fair share franchise fee similar to that paid by other utilities (\$66,000)
- Capital Reserve Transfer – funds placed in reserve for future equipment and vehicle replacements (\$6,570)
- Reserve for water rights purchase (\$100,000)
- Cash Flow Contingency (\$250,000)
- USDA debt service reserve (\$99,076)

The water fund will be transferring \$38,145 (40-year loan payment) to the Water Debt Service Fund to cover the Water Fund Expenses on the current water capital projects.

The Water Fund will also pay a share of debt service on the electronic meter system and continue bond payments on the 97/98 water capital projects. We also maintain a reserve of \$99,076 required for the first USDA Loan in 97/98.

We have continued to include funding (\$100,000) for the support of water rights investigations and acquisitions. We expect to move forward with water rights purchases only if the Council concludes that additional water rights are necessary.

**Storm Water Fund:** Increase from \$385,400 to \$476,580

Serves – Storm water system maintenance and capital improvements

In 2012/2013 a Storm Water feasibility study for a storm water pond on Barton Road was initiated. Review and discussion will occur over the next few months.

Projects for 2013/2014 include:

- Stevens Road Storm and walking path design (\$18,000 Storm; \$15,000 Streets)
- Judge Stewart house parking and alley (\$12,000 Storm; \$50,000 Streets)
- Tracy/Elm storm drainage (\$15,000)
- Buchanan Ditch bank stabilization planting (\$5,000)
- Storm drain inlet repairs (\$50,000)

**Sewer Fund:** Increase - from \$1,057,324 to \$1,059,663

Serves – Collection of funds sent to Rogue Valley Sewer Service for sewer maintenance, debt service and capital improvements.

All funds are transferred to Rogue Valley Sewer Services for sewer operations. The City collects \$70,000 in property tax to pay a portion of one of the debt payments. The other debt payments made by the City are reimbursed by Rogue Valley Sewer Services.

**Water System Development Fund:** Increase from \$70,614 to \$119,830

Serves – Capacity improvements to the water system with new system lines and facilities and upgrades to existing infrastructure due to increased growth.

The Water SDC Fund accumulates revenue and authorizes expense for Water System Development. The Water SDC Fund is paying for 50% of the debt service on the Electronic Water Meter System. The remaining 50% is paid from the Water Operating Fund. The final payment for this loan will be made in 2028. The fund has transferred 4 years of payments for the current USDA Loan to the Water Debt Fund to coincide with payments from the Water Fund on our 40 year obligation. To cover only the debt service cost on our loan obligation, a total of 75 new equivalent dwelling units would need to be built per year. It is hoped that new construction activity will increase over the next five years to help cover debt service obligations. Without new growth we may be faced with readjusting payments to take a greater burden of debt obligation from the Water Fund. Because of some increased building in 2012/2013 this fund has increased. However, it is still not at a level that it can transfer the obligated payment to the Water Debt Fund.

**Parks System Development Fund:** Increase from \$946,804 to \$1,259,479

Serves – New park capacity improvements due to growth.

The 2012/2013 Budget Year included the conceptual design of Lucas Park (\$40,000) and Harnish Park Improvements for signage and computer coordination. Additional funds (\$350,000) are set aside for Land Acquisition. The 2013/2014 budget carries forward the \$350,000 for land acquisition. In addition, there are three projects that are funded including Lucas Park improvements (\$235,000), Little Butte Creek Park (\$97,926) and the Skate Park (\$345,996). The Little Butte Creek Park grant was submitted for a total project cost of \$111,000. The grant would fund \$75,700. The City will need to contribute a cash match of \$22,226 and an 'in-kind' services match of \$13,074. The Skate Park grant was submitted for a total project cost of \$345,996. The City will need to contribute a cash match of \$138,398. Both projects are contingent on award of the grant.

**Street System Development Fund:** Decrease from \$2,090,083 to \$2,058,030

Serves – New street system capacity improvements on Arterial and Major Collector streets including bridges and appurtenances.

The 2013/2014 Budget year provides funds (\$120,000) to complete an oversizing project on South Shasta at Nita Way. It is a condition of the Creekside development to make street improvements. The City will pay for oversizing. A portion of the project (\$40,000) is also being funded from the Storm Water SDC Fund to pay for oversizing of the culvert.

Another project funded for this year includes construction of an entrance way (street cul-de-sac on Glenwood; this is not the S. Shasta entrance) to the park property purchased by the City in 2012/2013. This property purchase gives the necessary access to Lucas Park. This fund has budgeted \$75,000 for the entrance way project. In addition, Park SDC Fund has budgeted \$235,000 to make improvements to the park.

**Storm Water System Development Fund** Increase from \$180,246 to \$227,597

The Storm Water SDC Fund supports storm water system capital improvements

This SDC Fund was created in the spring of 2009 and supports capital projects that will expand the capacity of the storm water system. There is one project that is scheduled for 2013/2014. This is the storm water portion of a street oversizing project. As a requirement of the Creekside development, an existing culvert must be extended under South Shasta Ave. A portion of this project is funded from this fund (\$40,000), and the remainder is being funded using the Street SDC Fund.

**Street Capital Project Fund** \$30,127

This fund was created to allow for the receipt and expenditure of funds received from other sources for Street or Bridge improvements. Funds are received from developers choosing to pay for street improvements rather than making those improvements. Two projects have receipted funds: The first project came from the development of the Pediatric Clinic along Old Highway 62. The \$11,172 is maintained for use on Old Highway 62 improvements as additional funds are made available. Development of pedestrian improvements on the south side of Alta Vista is the second project that is included in the budget (\$18,955). Those funds have been received from a portion of homes in the various subdivisions south of Alta Vista. The funding was collected by the County and transferred to the city at the time of jurisdictional exchange. No projects are currently scheduled.

**Capital Purchase Reserve Fund** Increase - \$400,170 to \$509,462

The Capital Purchase Reserve Fund was created to consolidate funds transferred from various funds. These funds were initially set aside to replace vehicles and equipment. The total transfers are accounted for separately so that each department can distinguish their contributions from others.

In the upcoming year (2013/2014) there will be an additional transfer from the General Fund - Administration of \$60,000. This is an effort to accumulate funds that can be used for major repairs or improvements to City Hall or other city facilities. These funds can also be used for computer or other equipment replacements. There will also be an additional transfer from the General Fund – Police that will start savings for the purchase of replacement police cars or other equipment replacements.

**Museum Fund**                      Decrease                      \$59,221 to \$54,124

Serves – Operations of the Eagle Point Museum and Grounds

The Eagle Point Historical Society transferred their assets to the City of Eagle Point shortly after the beginning of the 2008/2009 fiscal year. The city received funds (approximately \$72,000) from the Historical Society, along with the Museum, the artifacts, the museum grounds and the Antelope Historical Cemetery. The cemetery will be maintained out of the General Fund (Parks). We have provided funding to partially staff the museum. The Museum is open only on Friday, Saturday and Sunday and for special events. Funds are transferred from General Fund to the Museum Fund to cover the costs of the staffing. However, the reserves are covering the operating costs of the museum. There is not a dedicated revenue source for this fund. Eventually greater funding will be required to support the Museum operations as the original funds received from the Historical Society continue to be depleted slowly every year and the General Fund continues to subsidize the Museum costs.

In 2012/2013 there were several improvements completed to the interior and exterior of the Museum. An energy grant replaced the existing lighting. A new sign and new trellis were installed on the outside of the museum.

The exterior of the museum is scheduled to be painted in 2013/2014. There is an effort underway to have volunteers available so that the Museum can be open on Wednesdays and Thursdays as well.

**98 GO Bond Fund:**                      Increase from \$59,242 to \$65,457

Serves – Payment for City Hall Bond Debt

The tax collected and payment to be made for bond debt. The bond was for the purchase of the land and property for the current City Hall. This is a 20 year bond. The final payment will be made July 1, 2018. The increase in the fund is due to the increase of the annual payment.

**Vending Machine Fund**                      Increase \$3,029 to \$3,150

This fund was created to manage funds from the vending machines. The equipment was purchased in the 2001/2002 fiscal year and replaced with updated equipment. The fund variance is based on sales of products.

**Jackson County Housing Authority Fund:**                      Increase \$117,045 to \$131,970

Serves – Housing rehabilitation program funded through the Jackson County Housing Authority.

During 1997 and 1998, seventeen loans were processed for a total of \$243,000 for low income housing assistance. Upon sale or refinance of the loan repayment, the loan becomes due and payable to the city. If more than one sale or refinancing takes place in a year, the funds received must be used for additional housing assistance. If only one sale or refinance is completed in a year, the funds can be used for any purpose authorized by the City Council. This grant is coming to a close and the funds will need to be distributed. A formal discussion regarding this fund will be brought to the City Council for review.

**Water Debt Fund:**

Decrease from \$668,002 to \$578,568

The Water Debt Fund was created at the request of USDA to make debt payments on the 2010 USDA loan.

This fund receives transfers from the Water Fund and Water SDC Fund to accumulate the funds necessary to make payment for the 2010 USDA loan. The creation of the Water Debt Fund was a requirement of this loan and establishes the obligation of the Water Fund, Water SDC Fund and General Fund as resources for the annual payments for the next 40 years or until this loan is paid in full. The USDA loan is a forty year loan that the City had hoped to pay off in 20 years. However, due to the economic downturn and the reduced building, the Water SDC Fund has been unable to transfer its full obligation to this fund. We are fortunate that we started saving for these payments long before the first payment became due. This allowed for some reserves to be accumulated. These reserves are supplementing the transfers to make the full payment. We are anticipating an increase in building in the coming years which will allow the Water SDC to once again make a full transfer to this account.

We have projected a conservative revenue picture for the next fiscal year, but allowed for progress in most programs. The continued support from the Community, Council and advisory boards for well planned and orderly development of all programs and facilities will be critical to our continued success.

Very truly yours,



Henry Lawrence  
City Administrator



Melissa Owens  
Finance Director

## **POLICY ISSUES**

- 1 Temporary Services
- 2 Computer Replacements & Technology Improvements
- 3 Storage Cabinets
- 4 Replacement MDCs for Police Cars
- 5 Purchase of Police Car
- 6 Park Amenity Purchases
- 7 Deleted
- 8 Senior Nutrition Program
- 9 Eagle Point Senior Center
- 10 Purchase of Emergency Power Operations

**13/14 MAJOR POLICY ISSUES/  
SUPPLEMENTAL BUDGET REQUESTS**

**DEPARTMENT:** General Fund, Street Fund, Storm Water Fund, and Water Fund

**POLICY ISSUE TITLE:** Temporary Services

**Proposal** – Temporary Services for the following activities:

General Fund – Administration (\$12,000) for Code Enforcement Officer. The Code Enforcement Officer assists in handling citizen complaints and issues regarding high weeds and vegetation on public and private lands (including ditch cleaning), abandoned vehicles, trash, vacant houses, signs and other community concerns. The Code Enforcement Officer assists Police Department, Public Works, Building, and Planning.

General Fund – Parks (\$19,000). Funding for Park Hosts at Harnish Wayside Visitor’s Center. The Harnish Wayside Visitor’s Center is staffed Friday, Saturday and Sunday. Beginning in 2013, Harnish staffing is provided Thursday through Sunday from May 1 through September 30. October through April the Harnish Wayside Visitor’s Center returns to the Friday through Sunday schedule.

General Fund - Parks (\$8,000). Funding for additional help in peak times for park maintenance as needed.

Street Fund – (\$3,500). Additional labor for the City’s curbside leaf pickup program in November and December. The additional help allows regularly scheduled operations to continue.

Street Fund – (\$5,000). Additional labor is needed to clear weeds in rights of way, and spray any weeds in the streets.

Storm Water Fund – (\$2,000). Additional labor will assist cleaning ditches and storm drain outlets as needed.

Water Fund (\$1,000). Additional labor will assist with minor tasks related to the water system.

Museum (\$12,650). Funding for Museum Hosts at the Museum. The Museum is staffed Friday, Saturday, and Sunday throughout the year, with expanded hours from May 1 to September 30.

**1. Impacts---**

**Fiscal Impact: Total - \$**

**b. Proposed Funding Source:**

General Fund – Administration \$12,000.

General Fund – Parks \$27,000 (\$19,000 Harnish and \$8,000 Park Maintenance).

Street Fund – \$8,500.

Storm Water Fund – \$2,000.

Water Fund - \$1,000.

Museum - \$12,650.

- c. **Public Impact:** Increased services to the public.
  - d. **Personnel Impact:** The temporary help would assist permanent employees in performing regularly scheduled operations.
  - e. **Required Changes in City Regulations or Policies:** None.
  - f. **Legal Constraints, if applicable:** None.
  - g. **Viable Alternatives:** Decreased services.
2. **Conclusion and/or Staff Recommendation:** Staff recommends funding of temporary help to work on an as needed basis to allow staff to continue regularly scheduled operations.

**13/14 MAJOR POLICY ISSUES/  
SUPPLEMENTAL BUDGET REQUESTS**

**DEPARTMENT:** General Fund, Street Fund, Storm Water Fund, and Water Fund

**POLICY ISSUE TITLE:** Computer replacements & technology improvements

**Proposal** – Computer replacements & technology improvements:

- Replacement of workstations - The current workstations were purchased in 2003 and are failing. There are 10 workstations and one laptop that need to be replaced.
- Addition of 1 workstation that can be used at the front counter when helping customers.
- Addition of 1 laptop that can be used in the Council Chambers during presentations and other locations when not being used in Council Chambers.
- Laserfiche Training Center – This is an online learning library that is designed to teach Laserfiche users how to use the many features of the system. It has step by step video for each function in Laserfiche.
- Additional Licensing for Laserfiche – This program is a licensed based on the number of users. We purchased a minimal number of user licenses. We have more employees trained and more employees are using it on a consistent basis. Laserfiche is our document imaging software.
- Addition of 1 laptop/tablet/device that can be used by staff when out of the office.
- Incode Finance Reporting Program – Incode provides a reporting program that makes annual financial reporting easier. This program prints some of the reports that are a required part of our Comprehensive Annual Finance Report (CAFR). Staff currently prepares all reports manually. This report program would help with that process.

**Impacts---**

**Fiscal Impact: Total - \$20,100**

**b. Proposed Funding Source:**

General Fund – Administration \$805.

General Fund – Court \$805.

General Fund – Building \$805.

General Fund – Planning \$805.

General Fund – Police \$805.

General Fund – Parks \$805.

General Fund – Billing \$2,818.

Street Fund – \$2,818.

Storm Water Fund – \$2,818.

Water Fund - \$2,818.

Capital Purchase Reserve Fund - \$4,000.

**c. Public Impact:**

**d. Personnel Impact:**

**e. Required Changes in City Regulations or Policies:** None.

**f. Legal Constraints, if applicable:** None.

**g. Viable Alternatives:**

**1. Conclusion and/or Staff Recommendation:** Staff recommends funding the purchase of the equipment and software.

<b>13/14 MAJOR POLICY ISSUES/ SUPPLEMENTAL BUDGET REQUESTS</b>
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**DEPARTMENT:** General Fund - Police

**POLICY ISSUE TITLE: STORAGE CABINET AND MAIL BINS**

1. **Proposal---** The city has updated its facility by adding LED lighting, a new paint scheme, and soon will add new carpeting. The police department has been storing equipment and using cardboard mailboxes on standard tables for years. The open “cluttering” of equipment and supplies detracts the very purpose of updating our facility. Providing a storage cabinet and mailbox bin will provide a more professional look for our briefing room and the ability to properly store equipment.
  
2. **Impacts---**
  - a. **Fiscal Impact** – A one-time purchase of this storage cabinet will provide proper storage of police equipment and enhance the briefing room. Total estimated cost is around \$2056.50 (2012)
  
  - b. **Proposed Funding Source** General Fund - Police
  
  - c. **Public Impact** - None
  
  - d. **Personnel Impact** – Professional appearance of department’s briefing room and proper storage for police items
  
  - e. **Required Changes in City Regulations or Policies** None
  
  - f. **Legal Constraints, if applicable** None
  
  - g. **Viable Alternatives** – Use of antiquated tables for storage.
  
3. **Conclusion and/or Staff Recommendation** – The Chief of Police recommends purchase of a storage cabinet.

<b>13/14 MAJOR POLICY ISSUES/ SUPPLEMENTAL BUDGET REQUESTS</b>
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**DEPARTMENT:** General Fund - Police

**POLICY ISSUE TITLE:** Mobile Data Computers

1. **Proposal---** The police department is using outdated mobile data computers (CF-29's- (2004)) in our police vehicles that will soon cease to function with the upgraded software used by the County's IT department. Replacement MDT's are needed to stay current with new technology used in conjunction with the Emergency Communications of Southern Oregon (dispatch services). The department needs to replace three, Panasonic Tough-Book CF-29's with brand new Panasonic Tough-Book CF-31's. Total estimated cost for (3) computers are \$11,400.
  
2. **Impacts---**
  - a. **Fiscal Impact** – The purchase of new computers to stay current with software operating platforms is necessary for maintaining the dispatching and communications via mobile data computer. Purchasing three computers now will help ease the cost of replacing computers in the patrol vehicle for the next three years.
  
  - b. **Proposed Funding Source** General Fund - Police
  
  - c. **Public Impact** – Enhance officer safety and communication
  
  - d. **Personnel Impact** – Reliable and functioning MDT's
  
  - e. **Required Changes in City Regulations or Policies** None
  
  - f. **Legal Constraints, if applicable** None
  
  - g. **Viable Alternatives** – None

**3. Conclusion and/or Staff Recommendation** – The Chief of Police recommends the purchase of three, Panasonic Tough-Book CF-31 MDC.s

<b>13/14 MAJOR POLICY ISSUES/ SUPPLEMENTAL BUDGET REQUESTS</b>
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**DEPARTMENT: Police Department**

**POLICY ISSUE TITLE: New Police Car.**

The police vehicle fleet is in fairly decent shape with the vehicles having the following mileage:

Ford Crown Vic- 2006 – 114,000

Dodge Charger- 2009 – 90,000

Dodge Charger- 2009 – 90,000

Ford Expedition- 2008 – 70,000

Dodge Charger- 2010 - 45,000

Dodge Charger- 2012 – 20,000

Each of these vehicles are rotated on patrol to even out the mileage and make the vehicles last longer. Typically, the police vehicle fleet should be renewed between 3-5 years as the vehicle begins to show mechanical and interior wear at around 100,000 miles. We plan to extend the mileage to our police vehicles to around 120,000 miles.

The fleet needs a new police vehicle for this year to replace one of two high mileage vehicles (2009- Dodge Charger) to reduce the cost of buying two police cars in one year.

In addition to purchasing a new police vehicle, new mobile data computers need to be installed in each new vehicle as our mobile data computers are aging as well. Currently, our mobile data computers in the vehicles are minimally operating the new records management software application.

One addition to this year's vehicle is a police in-car video system used for traffic enforcement and DUII's.

1. **Proposal---** The purchase of a new police Dodge Charger with a V-6 engine (to save fuel), fully equipped with lights, siren, radio, console, cage, computer, and in-car video. Total estimated cost is around \$45,500.

2. **Impacts---** Purchasing a new vehicle now will avoid the high cost of vehicle/maintenance repair and provide officers with a safer and dependable vehicle. The impact to the General Fund will be reduced by purchasing one vehicle this year instead of two vehicles.
  - a. Proposed Funding Source – General Fund
  - b. Public Impact – Enhanced Public Safety
  - c. Personnel Impact – Reliable Vehicles
  - d. Required Changes in City Regulations or Policies –N/A
  - e. Legal Constraints, if applicable - None
  - f. Viable Alternatives – None
  
3. **Conclusion and/or Staff Recommendation** – The Chief of Police recommends purchase from a company that is listed on the State Bid for Oregon (Day Wireless) as they have outfitted our previous fleet and have been highly recommended.

**13/14 MAJOR POLICY ISSUES/  
SUPPLEMENTAL BUDGET REQUESTS**

**DEPARTMENT:** Public Works – General (Park) Fund

**POLICY ISSUE TITLE:** Park Amenities

1. **Proposal** – Purchase and install additional park amenities as needed. Several picnic benches, tables, trash cans, bar-b-ques, dog waste stations, and bike racks were purchased last year. Two to three additional park amenities (drinking fountain, picnic bench, table, trash can, bar-b-que, dog waste station, or bike rack) are proposed as needed in the parks or recommended by the Parks and Recreation Commission.
  
2. **Impacts---**
  - a. **Fiscal Impact:** \$6,000
  
  - b. **Proposed Funding Source:** General (Park) Fund
  
  - c. **Public Impact:** Increased parks amenities for enhanced use and enjoyment of the parks.
  
  - d. **Personnel Impact:** Initial staff time to order and install park amenities.
  
  - e. **Required Changes in City Regulations or Policies:** None.
  
  - f. **Legal Constraints, if applicable:** None.
  
  - g. **Viable Alternatives:** No additional park amenities would be installed.
  
3. **Conclusion and/or Staff Recommendation:** Staff recommends the purchase and installation of additional park amenities at City parks as needed or recommended by the Parks and Recreation Commission.

**13/14 MAJOR POLICY ISSUES/  
SUPPLEMENTAL BUDGET REQUESTS**

**DEPARTMENT:** General Fund – Non Departmental (Nutrition Program)

**POLICY ISSUE TITLE:** Request for funds in the amount of \$12,000 for the Nutrition Program.

1. **Proposal** - Each year the Food & Friends program requests a contribution of \$10,000 to the Food & Friends Senior Nutrition Program. In 2011-2012 the Budget Committee suggested the contribution amount be increased to \$12,000 for the Food & Friends program. That contribution was made.
2. **Impacts** -
  - a. **Fiscal Impact:** \$12,000
  - b. **Proposed Funding Source:** General Fund – Nutrition Program
  - c. **Public Impact:** \$12,000 would be given in support of senior nutrition programs.
  - d. **Personnel Impact:** None
  - e. **Required Changes in City Regulations or Policies:** None
  - f. **Legal Constraints, if applicable:** None
  - g. **Viable Alternatives:** Do not fund the Senior Nutrition Program.
3. **Conclusion and/or Staff Recommendation:** Staff recommends authorizing \$12,000 for the purpose of the Senior Nutrition Program.

**13/14 MAJOR POLICY ISSUES/  
SUPPLEMENTAL BUDGET REQUESTS**

**DEPARTMENT:** General Fund – Non Departmental (Senior Center)

**POLICY ISSUE TITLE:** Request for funds in the amount of \$2,000 for the Eagle Point Senior Center.

1. **Proposal** – The Senior Center requests a contribution of \$2,000. Last year the Budget Committee contributed \$2,000 to the Eagle Point Senior Center.
2. **Impacts** -
  - a. **Fiscal Impact:** \$2,000
  - b. **Proposed Funding Source:** General Fund – Senior Center
  - c. **Public Impact:** \$2,000 would be given in support of the Eagle Point Senior Center.
  - d. **Personnel Impact:** None
  - e. **Required Changes in City Regulations or Policies:** None
  - f. **Legal Constraints, if applicable:** None
  - g. **Viable Alternatives:** Do not fund the Eagle Point Senior Center.
3. **Conclusion and/or Staff Recommendation:** Staff recommends authorizing \$2,000 to the Eagle Point Senior Center.

<b>13/14 MAJOR POLICY ISSUES/ SUPPLEMENTAL BUDGET REQUESTS</b>
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**DEPARTMENT:** General Fund

**POLICY ISSUE TITLE:** Emergency Power Operations – City Hall

**Proposal** – Staff is proposing the purchase and installation of a permanent emergency generator for City Hall. Currently the City has one portable emergency generator that resides at City Hall for the Emergency Operations Center. In the event of a widespread power outage, the portable emergency generator would be moved to the Bellerive Pump Station to supply power to operate the pumps to supply water for the high pressure zone. To date the Emergency Operations Center has functioned with the existing portable generator during winter power outages (flooding and storms), when water usage from the high pressure zone is the least. A power outage of even moderate length during the summer would render City Hall without power for all normal operations.

The existing portable emergency generator is a 55 kw diesel generator purchased with the Bellerive Pump Station planned. City Hall (including the Emergency Operations Center) was rewired with manual switches to operate in the event it was needed. Public Works staff is required to start the diesel generator, hook up the generator to City Hall and manually switch the power as required. As the 55 kw generator is not sufficient to provide power to all of City Hall, Council Chambers and the Ashpole Center, only one section was dedicated at the time to receive power. Ashpole Center does not have emergency power backup, leaving the City's emergency evacuation center without power.

A 80 to 100 kw diesel emergency backup generator is proposed to supply power to all of City Hall. The emergency power operations would be an engineered, permanent integrated system to automatically switch to emergency backup power in the event of a power outage. Rewiring of the existing electrical panels may be necessary. All of City Hall, including the Ashpole Center would be on the new system. The existing portable generator would be available for emergency backup of the Bellerive Pump Station.

**1. Impacts---**

**Fiscal Impact:** Total - \$80,000

**b. Proposed Funding Source:** General Fund Non Departmental.

**c. Public Impact:** Increased ability to serve the public during emergency power outages.

**d. Personnel Impact:** The permanent generator would allow staff to be available for other operations during a power outage.

**e. Required Changes in City Regulations or Policies:** None.

**f. Legal Constraints, if applicable:** None.

**g. Viable Alternatives:** None.

**2. Conclusion and/or Staff Recommendation:** Staff recommends purchase and installation of an engineered integrated permanent emergency diesel generator, including associated switching and wiring, for City Hall emergency power operations.

# Capital Project List

Project Number	Project Title	Project Type	Total Budgeted	General Fund	Street Fund	Water Fund	Storm Fund	Parks SDC	Street SDC	Storm SDC	Specific Funds
1	Old Fire Station Site Master Plan	Plan/Design	\$20,000	\$20,000							
2	Comprehensive Plan, Zoning/ Subdivision Code Revision	Professional Service	\$20,000	\$20,000							
3	Mattie Brown Electrical & Gazebo	Improvements	\$12,500	\$7,500				\$5,000			
4	Harnish Park - Technology	Improvements	\$5,000	\$5,000							
5	Harnish Park - Demonstration Garden	Improvements	\$2,500	\$2,500							
6	Harnish Park - Heating	Improvements	\$2,500	\$2,500							
7	Antelope Cemetary - Headstones	Improvements	\$2,500	\$2,500							
8	Bob Moore Park - Lighting	Design & Improvements	\$18,000	\$13,500				\$4,500			
9	City Hall Improvements (carpet/flooring replacement, paint Ashpole, Showa display )	Improvements	\$25,000	\$25,000							
10	Deleted										
11	Judge Stewart Roof	Improvements	\$12,000	\$12,000							
12	City Landscaping (flower baskets, banners, bulbs)	Improvements	\$15,000	\$15,000							

Project Number	Project Title	Project Type	Total Budgeted	General Fund	Street Fund	Water Fund	Storm Fund	Parks SDC	Street SDC	Storm SDC	Specific Funds
13	STP - Seal Coating & Rehab	Improvements	\$250,000		\$250,000						\$250,000 from STP Funds
14	Stevens Road Improvements	Improvements	\$23,000		\$5,000		\$18,000				
15	S Shasta to Alta Vista	Design	\$10,000		\$10,000						
16	TGM Walkway Grant	Design	\$3,000		\$3,000						Grant Application \$70,000 \$3,000 City Cash Match
17	Bridge 202 (Paint)	Improvements	\$10,000		\$10,000						
18	Main Street Bridge (grind & Pave)	Improvements	\$40,000		\$40,000						
19	Main Street (Street Light Design & Partial Implementation)	Design & Improvements	\$50,000		\$50,000						
20	Judge Stewart Parking Lot	Improvements	\$62,000		\$50,000		\$12,000				
21	Chip Seal Program	Improvements	\$100,000		\$100,000						
22	Creekside Oversizing Project	Improvements	\$160,000						\$120,000	\$40,000	
23	Lucas Park - Park Improvements and Entrance Improvements	Improvements	\$310,000					\$235,000	\$75,000		
24	Skate Park	Improvements	\$345,996								Grant Application \$345,996 \$138,398 City Match

Project Number	Project Title	Project Type	Total Budgeted	General Fund	Street Fund	Water Fund	Storm Fund	Parks SDC	Street SDC	Storm SDC	Specific Funds
25	Little Butte Creek Park	Improvements	\$97,926								Grant Application \$111,000 \$22,226 City Match
26	Buchanan Ditch Stabilization	Improvements	\$5,000				\$5,000				
27	Pump 4 for Pmp Station	Improvements	\$42,000			\$42,000					
28	Water Vault Improvements	Improvements	\$16,000			\$16,000					

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>GENERAL FUND REVENUE</b>					
10-3-000.300.000	BEGINNING FUND BALANCE		849,740	1,410,751	1,700,000	2,178,446
10-3-100.311.000	CURRENT PROPERTY TAXES		1,229,663	1,240,804	1,250,000	1,235,230
10-3-100.311.010	DELINQUENT PROPERTY TAXES		48,456	71,532	50,000	50,000
10-3-100.318.200	FRANCHISE FEES		506,779	509,093	466,000	500,000
10-3-100.318.300	PEG FEES		11,797	11,652	11,000	11,800
10-3-100.318.400	TRANSIENT LODGING TAX		69	63	75	75
10-3-100.319.000	INTEREST ON PROPERTY TAX		394	306	300	300
10-3-200.335.300	STATE REVENUE SHARING		70,250	72,660	72,000	75,000
10-3-200.335.600	CIGARETTE TAXES		13,061	13,640	11,800	11,286
10-3-200.335.700	LIQUOR TAXES		112,030	115,570	111,400	122,522
10-3-200.335.800	911 TAX		0	41,489	42,000	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-3-300.321.000	BUSINESS LICENSES		16,954	25,582	17,000	23,000
10-3-300.322.100	BUILDING PERMITS		75,985	16,509	15,000	25,000
10-3-300.322.101	ELECTRICAL PERMITS		10,624	5,431	2,500	6,000
10-3-300.322.102	PLUMBING PERMITS		10,994	4,640	2,500	7,500
10-3-300.322.103	BACKFLOW PERMITS		45	45	0	0
10-3-300.322.110	PLAN CHECK FEES		39,944	10,280	8,000	15,000
10-3-300.322.120	BUILDING PERMIT SUPPLY		150	70	100	200
10-3-300.322.130	SIDEWALK/DRIVEWAY PERMITS		399	108	100	200
10-3-300.322.140	FENCE PERMIT		80	90	100	150
10-3-300.322.150	MECHANICAL PERMIT FEES		3,168	2,163	1,000	5,500
10-3-400.320.100	RVSS BILLING FEE		42,986	44,275	46,000	46,900
10-3-400.340.419	PLANNING FEES		1,824	769	1,000	5,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-3-400.340.420	PLANNING DEVELOPER FEES		33,554	31,679	5,000	20,000
10-3-400.341.000	LIEN SEARCHES		2,120	1,560	1,100	2,000
10-3-400.363.010	ASHPOLE CENTER RENTAL		4,003	5,183	3,000	6,000
10-3-400.363.020	LEASE OF CITY PROPERTY		6,725	11,910	8,000	12,000
10-3-400.363.100	PARKS & RECREATION REVENUE		23,084	14,515	0	0
10-3-400.393.100	SRO REIMBURSEMENT FROM D9		54,631	55,193	59,000	61,000
10-3-500.351.100	FINES, FORFEITS & RESTITUTION		116,911	124,204	85,000	120,000
10-3-500.351.140	COURT - WARRANT/SUSPENSION FEES		2,481	2,993	0	0
10-3-500.351.160	RESTITUTION TO THE CITY		1,083	250	0	0
10-3-500.351.170	TRAFFIC SAFETY EQUIPMENT FEE		6,575	11,923	7,000	12,000
10-3-700.361.000	INTEREST INCOME		7,659	11,848	11,000	17,000
10-3-700.362.000	CENTENNIAL REVENUE		2,702	2,097	0	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-3-700.365.500	DONATIONS		20	25	0	0
10-3-700.365.510	DONATIONS - RECREATION		1,248	120	0	0
10-3-700.390.000	MISCELLANEOUS REVENUE		6,150	4,378	0	2,000
10-3-700.390.100	NSF FEES		1,350	1,000	500	500
10-3-800.360.000	SAFETY VEST GRANT		1,504	1,473	0	0
10-3-800.360.010	POLICE GRANT - DUI & SAFETY BELT		0	1,920	0	0
10-3-800.360.020	ENERGY GRANT		0	0	40,000	0
10-3-800.360.030	CITY COUNTY SAFETY GRANT		0	0	0	0
10-3-900.391.020	TRANSFER FROM J C HOUSING		7,432	14,997	0	0
10-3-900.391.040	TRANSFER FROM OTHER FUNDS		101,934	104,582	114,725	106,000
	TOTAL GENERAL FUND REVENUE		3,426,558	3,999,368	4,142,200	4,677,609

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>ADMINISTRATION</b>					
10-5-410.100.100	CITY ADMINISTRATOR		18,360	20,610	16,450	16,750
10-5-410.100.120	FINANCE OFFICER		4,404	4,331	4,475	4,500
10-5-410.100.150	CITY RECORDER		14,437	12,891	13,550	25,200
10-5-410.100.170	ACCOUNTING SUPERVISOR		3,162	3,887	3,150	3,300
10-5-410.100.440	ADMINISTRATIVE CLERKS		4,263	2,694	21,300	40,000
10-5-410.100.900	OVERTIME		0	0	100	100
10-5-410.200.100	SOCIAL SECURITY		3,289	3,201	4,500	6,900
10-5-410.200.300	UNEMPLOYMENT		502	608	1,250	2,000
10-5-410.200.400	MEDICAL INSURANCE		9,125	8,457	18,200	30,100
10-5-410.200.500	LIFE & DISABILITY		130	170	350	650
10-5-410.200.600	RETIREMENT		4,016	3,185	5,175	8,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-410.200.700	WORKERS COMPENSATION		124	15	200	300
10-5-410.300.000	TRAVEL/TRAINING		2,286	4,512	4,000	6,500
10-5-410.300.040	PHYSICAL EXAMS		0	32	0	0
10-5-410.300.060	EMPLOYEE RECOGNITION		32	719	0	0
10-5-410.400.000	ADVERTISING & PUBLICATIONS		5,548	6,378	6,000	6,000
10-5-410.400.010	COPYING & PRINTING		0	0	1,000	1,000
10-5-410.400.020	MISC DUES & SUBSCRIPTIONS		12,733	13,198	15,000	15,000
10-5-410.400.030	POSTAGE		827	1,065	850	1,000
10-5-410.400.040	BANK CHARGES, MISC FEE		1,991	2,227	3,000	3,500
10-5-410.400.060	SUPPLIES		2,513	5,181	3,500	4,000
10-5-410.400.120	ORDINANCE CODIFICATION		0	0	2,000	800
10-5-410.400.130	WEBSITE		1,402	1,402	1,402	750

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-410.450.010	UTILITIES		5,630	3,597	5,000	5,500
10-5-410.450.020	BUILDING MAINT/REPAIR		0	453	0	0
10-5-410.450.100	PROPERTY/LIABILITY INSURANCE		23,571	2,093	3,500	3,850
10-5-410.500.010	CITY ATTORNEY		17,548	24,425	20,000	25,000
10-5-410.500.020	ENGINEERING		1,407	465	5,000	2,500
10-5-410.500.050	AUDITOR		14,770	14,860	22,000	22,000
10-5-410.500.060	OTHER PROFESSIONAL SERVICES		665	0	7,000	0
	OLD FIRE STATION SITE MASTER PLAN	PROJECT 1	0	0	0	20,000
10-5-410.500.100	TEMPORARY SERVICES	POLICY 1	786	32,720	12,000	12,000
10-5-410.500.110	STAFF SUPPORT		0	10,907	0	0
10-5-410.550.010	FUEL		0	0	150	150
10-5-410.550.020	VEHICLE MAINT/REPAIR		34	0	0	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-410.550.030	EQUIPMENT MAINT/REPAIR		1,692	5,787	2,000	2,000
10-5-410.590.000	MAYOR & COUNCIL EXPENSES		4,569	5,782	5,000	4,000
10-5-410.590.001	LOC-TRAINING/CONFERENCE		525	2,341	4,900	7,000
10-5-410.590.030	ECONOMIC DEVELOPMENT COMMISSION		758	306	200	200
10-5-410.590.040	ECONOMIC DEVELOPMENT EXPENSES		10,986	10,090	10,000	7,000
10-5-410.600.010	C.O. - COMPUTERS, PRINTERS	POLICY 2	6,790	2,707	5,500	6,900
10-5-410.600.060	C.O. - COPIER		611	675	1,800	1,800
	TOTAL ADMINISTRATION		179,486	211,970	229,502	296,250

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>MUNICIPAL COURT</b>					
10-5-412.100.120	FINANCE OFFICER		4,404	4,331	4,500	4,500
10-5-412.100.440	ADMINISTRATIVE CLERKS		15,809	13,129	14,450	14,700
10-5-412.100.900	OVERTIME		0	0	500	500
10-5-412.200.100	SOCIAL SECURITY		1,546	1,398	1,450	1,500
10-5-412.200.300	UNEMPLOYMENT		326	348	475	500
10-5-412.200.400	MEDICAL INSURANCE		6,542	6,030	6,500	6,600
10-5-412.200.500	LIFE & DISABILITY		66	56	150	140
10-5-412.200.600	RETIREMENT		1,820	1,331	1,575	1,600
10-5-412.200.700	WORKERS COMPENSATION		11	10	100	100
10-5-412.300.000	TRAVEL/TRAINING		58	0	1,000	1,000
10-5-412.400.020	MISC DUES & SUBSCRIPTIONS		50	0	50	50

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-412.400.030	POSTAGE		820	1,046	800	850
10-5-412.400.060	SUPPLIES		864	577	1,500	1,500
10-5-412.400.070	SUSPENSION PACKAGES		92	92	200	200
10-5-412.400.080	ASSESSMENTS & FEES		272	0	0	0
10-5-412.450.010	UTILITIES		3,164	5,401	3,000	3,500
10-5-412.500.000	PROFESSIONAL SERVICES		0	200	250	250
10-5-412.500.010	CITY ATTORNEY		0	969	0	0
10-5-412.500.040	JUDGE		9,600	9,600	9,600	9,600
10-5-412.600.010	COMPUTER HARDWARE/SOFTWARE	POLICY 2	4,306	3,025	4,000	4,900
10-5-412.610.020	ELECTRONIC TICKETING SYSTEM		5,645	5,614	6,000	0
	TOTAL MUNICIPAL COURT		55,395	53,155	56,100	51,990

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>BUILDING DEPARTMENT</b>					
10-5-419.100.100	CITY ADMINISTRATOR		6,120	6,870	5,475	5,600
10-5-419.100.120	FINANCE OFFICER		4,404	4,331	4,475	4,500
10-5-419.100.140	PUBLIC WORKS DIRECTOR		4,357	4,313	4,450	4,500
10-5-419.100.160	PUBLIC WORKS SUPERVISOR		3,180	3,128	3,250	3,300
10-5-419.100.170	ACCOUNTING SUPERVISOR		2,258	2,776	2,250	2,350
10-5-419.100.400	PLANNER		23,397	26,761	23,700	6,050
10-5-419.100.440	ADMINISTRATIVE CLERKS		24,901	17,385	18,850	19,600
10-5-419.100.900	OVERTIME		14	0	100	100
10-5-419.200.100	SOCIAL SECURITY		5,209	5,037	4,775	3,600
10-5-419.200.300	UNEMPLOYMENT		968	1,102	1,350	1,000
10-5-419.200.400	MEDICAL INSURANCE		18,399	13,343	12,200	7,500

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-419.200.500	LIFE & DISABILITY		235	185	250	200
10-5-419.200.600	RETIREMENT		6,177	3,891	4,250	2,700
10-5-419.200.700	WORKERS COMPENSATION		138	28	300	250
10-5-419.300.000	TRAVEL/TRAINING		0	0	500	500
10-5-419.400.000	ADVERTISING & PUBLICATION		0	0	100	100
10-5-419.400.010	COPYING & PRINTING		0	0	450	450
10-5-419.400.030	POSTAGE		820	1,035	600	600
10-5-419.400.040	DUES & MEMBERSHIP		143	265	260	260
10-5-419.400.060	SUPPLIES		537	788	1,000	1,000
10-5-419.450.010	UTILITIES		3,150	3,079	3,190	3,450
10-5-419.450.100	PROPERTY/LIABILITY INSURANCE		0	598	1,000	1,100
10-5-419.500.010	CITY ATTORNEY		0	0	1,000	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-419.500.020	ENGINEERING		0	10	1,000	0
10-5-419.500.050	CODES, MANUALS & PUBLICATIONS		300	0	200	200
10-5-419.500.070	BUILDING OFFICIAL		76,927	45,403	36,000	50,000
10-5-419.550.030	EQUIPMENT MAINT/REPAIR		42	95	500	500
10-5-419.600.010	COMPUTER HARDWARE/SOFTWARE	POLICY 2	1,046	736	2,300	3,350
10-5-419.600.060	COPIER/OFFICE EQUIPMENT		611	675	810	810
	TOTAL BUILDING DEPARTMENT		183,333	141,833	134,585	123,570

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>PLANNING DEPARTMENT</b>					
10-5-420.100.100	CITY ADMINISTRATOR		12,240	13,740	10,950	11,200
10-5-420.100.140	PUBLIC WORKS DIRECTOR		4,357	4,313	4,450	4,500
10-5-420.100.150	CITY RECORDER		2,887	2,578	2,750	2,850
10-5-420.100.170	ACCOUNTING SUPERVISOR		2,258	2,776	2,250	2,350
10-5-420.100.400	PLANNER		5,849	6,690	5,950	23,900
10-5-420.100.440	ADMINISTRATIVE CLERKS		4,088	2,999	3,100	3,250
10-5-420.100.900	OVERTIME		3	0	200	200
10-5-420.200.100	SOCIAL SECURITY		2,341	2,389	2,300	3,700
10-5-420.200.300	UNEMPLOYMENT		353	475	475	900
10-5-420.200.400	MEDICAL INSURANCE		6,669	5,872	5,700	10,800
10-5-420.200.500	LIFE & DISABILITY		96	83	150	250

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-420.200.600	RETIREMENT		2,852	2,269	2,450	4,100
10-5-420.200.700	WORKERS COMPENSATION		12	11	150	200
10-5-420.300.000	TRAVEL/TRAINING		0	200	1,500	3,000
10-5-420.400.000	ADVERTISING & PUBLICATIONS		124	851	3,000	3,000
10-5-420.400.030	POSTAGE		820	1,035	1,000	1,000
10-5-420.400.040	DUES & MEMBERSHIPS		468	375	500	500
10-5-420.400.060	SUPPLIES		531	2,234	2,000	6,000
10-5-420.400.120	ORDINANCE CODIFICATION		0	0	0	500
10-5-420.450.010	UTILITIES		3,150	3,081	3,300	3,600
10-5-420.500.000	PROFESSIONAL SERVICES	PROJECT 2	0	0	5,000	20,000
10-5-420.500.010	CITY ATTORNEY		3,744	7,695	5,000	3,000
10-5-420.500.020	ENGINEERING		751	2,861	2,500	2,500

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-420.500.030	ENGINEERING-BILLABLE		27,184	36,843	5,000	20,000
10-5-420.500.050	CODES, MANUALS & PUBLICATIONS		0	0	100	100
10-5-420.500.120	COMP PLAN		0	585	5,000	0
10-5-420.550.030	EQUIPMENT MAINT/REPAIR		64	232	500	500
10-5-420.590.010	PLANNING COMMISSION EXPENSES		149	202	200	200
10-5-420.600.010	COMPUTER HARDWARE/SOFTWARE	POLICY 2	1,046	1,916	1,650	2,700
	TOTAL PLANNING DEPARTMENT		82,036	102,306	77,125	134,800

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>POLICE DEPARTMENT</b>					
10-5-421.100.125	POLICE CHIEF		56,488	87,660	92,400	92,900
10-5-421.100.180	LIEUTENANT		48,546	0	0	0
10-5-421.100.200	CORPORAL		0	11,492	60,200	63,200
10-5-421.100.210	SERGEANT		130,746	128,149	133,700	67,900
10-5-421.100.220	SENIOR PATROL OFFICER		227,000	323,904	298,000	301,600
10-5-421.100.230	SCHOOL RESOURCE OFFICER		56,162	48,327	60,300	62,000
10-5-421.100.240	PATROL OFFICERS		163,160	68,179	55,700	101,000
10-5-421.100.430	POLICE RECORDS CLERK		40,928	40,934	42,500	42,750
10-5-421.100.900	OVERTIME		19,370	26,332	27,000	27,000
10-5-421.200.100	SOCIAL SECURITY		56,824	56,502	59,100	59,000
10-5-421.200.300	UNEMPLOYMENT		9,972	10,533	12,600	13,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-421.200.400	MEDICAL INSURANCE		175,505	181,378	194,800	197,900
10-5-421.200.500	LIFE & DISABILITY		2,131	2,473	3,650	4,200
10-5-421.200.600	RETIREMENT		3,691	3,702	3,850	3,900
10-5-421.200.650	RETIREMENT (PERS)		45,966	68,582	73,675	87,000
10-5-421.200.700	WORKERS COMPENSATION		15,710	10,119	33,000	33,000
10-5-421.200.800	DETECTIVE UNIFORM ALLOWANCE		400	100	400	400
10-5-421.300.000	TRAVEL/TRAINING		5,877	5,887	8,500	10,000
10-5-421.300.020	UNIFORMS		4,130	5,831	4,500	6,500
10-5-421.300.030	SAFETY EQUIPMENT		6,014	2,142	900	900
10-5-421.300.040	PHYSICAL EXAMS		442	845	1,100	1,100
10-5-421.300.060	EMPLOYEE RECOGNITION		137	537	1,000	1,000
10-5-421.300.070	BADGES		347	200	1,000	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-421.400.000	ADVERTISING		0	0	0	400
10-5-421.400.020	MISC DUES & SUBSCRIPTION		645	636	1,000	2,600
10-5-421.400.030	POSTAGE		831	1,180	700	700
10-5-421.400.060	SUPPLIES		8,544	8,941	7,000	9,000
10-5-421.400.090	COMMUNITY POLICING		0	0	2,000	4,000
10-5-421.400.200	SMALL TOOLS & EQUIPMENT		96	1,158	1,000	1,000
10-5-421.450.010	UTILITIES		4,556	5,246	11,000	11,500
10-5-421.450.072	MDT AIRTIME AND LICENSE		2,674	2,812	3,000	3,400
10-5-421.450.100	PROPERTY/LIABILITY INSURANCE		500	1,435	1,500	6,400
10-5-421.500.000	PROFESSIONAL SERVICES		500	30	500	500
10-5-421.500.090	ECSO/SORC DISPATCHING SERVICES		107,921	109,890	117,449	119,650
10-5-421.500.110	ACCREDITATION		1,050	7,000	6,000	5,800

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-421.550.010	FUEL		20,098	23,664	25,000	25,000
10-5-421.550.020	VEHICLE MAINT/REPAIR		10,387	9,606	10,000	9,000
10-5-421.550.030	EQUIPMENT MAINT/REPAIR		1,068	2,897	2,000	2,000
10-5-421.550.050	PATROL CAR LEASE		3,392	1,331	600	0
10-5-421.600.010	C.O.-COMPUTER & PRINTER		1,647	3,599	2,000	6,000
10-5-421.610.000	CAPITAL OUTLAY	POLICY 3, 4	4,910	9,003	17,500	13,500
10-5-421.610.010	POLICE CAR (PURCHASE)	POLICY 5	0	36,929	38,500	45,500
10-5-421.610.020	ELECTRONIC TICKETING SYSTEM		5,645	5,614	6,000	0
	TOTAL POLICE DEPARTMENT		1,244,010	1,314,778	1,420,624	1,442,200

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>PARKS DEPARTMENT</b>					
10-5-452.100.100	CITY ADMINISTRATOR		6,120	6,870	5,500	5,600
10-5-452.100.140	PUBLIC WORKS DIRECTOR		4,357	4,313	4,450	4,500
10-5-452.100.150	RECORDER		2,887	2,578	2,750	2,850
10-5-452.100.170	ACCOUNTING SUPERVISOR		2,258	2,776	2,250	2,350
10-5-452.100.300	PUBLIC WORKS LEAD		2,775	2,728	3,150	2,900
10-5-452.100.310	PUBLIC WORKS SPECIALIST		2,609	2,597	2,700	2,750
10-5-452.100.320	PUBLIC WORKS TECHNICIAN		0	0	2,350	2,100
10-5-452.100.330	PUBLIC WORKS LABORER		10,067	4,049	3,800	4,000
10-5-452.100.440	ADMINISTRATIVE CLERKS		2,045	1,500	1,550	1,650
10-5-452.100.900	OVERTIME		145	215	500	500
10-5-452.200.100	SOCIAL SECURITY		2,504	2,038	2,200	2,200

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-452.200.300	UNEMPLOYMENT		465	423	550	600
10-5-452.200.400	MEDICAL INSURANCE		10,010	7,485	7,350	7,450
10-5-452.200.500	LIFE & DISABILITY		114	81	150	200
10-5-452.200.600	RETIREMENT		2,984	2,148	2,450	2,450
10-5-452.200.700	WORKERS COMPENSATION		122	268	900	900
10-5-452.300.000	TRAVEL/TRAINING		80	0	250	200
10-5-452.300.030	SAFETY EQUIPMENT		272	116	300	300
	EMPLOYEE - NON PAYROLL EXPENSE		0	958	0	0
10-5-452.400.000	ADVERTISING & PUBLICATIONS		88	417	500	1,000
10-5-452.400.030	POSTAGE		820	1,035	700	800
10-5-452.400.060	SUPPLIES		3,082	5,834	5,500	5,500
10-5-452.400.200	ARBOR DAY CELEBRATION		0	89	200	250

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-452.450.010	UTILITIES		7,114	12,236	13,750	15,000
10-5-452.450.020	BUILDING MAINT/REPAIR		1,158	499	2,000	3,000
10-5-452.450.200	PARK MAINTENANCE		5,388	6,045	5,000	6,000
10-5-452.500.000	PROFESSIONAL SERVICES		0	591	3,500	3,500
10-5-452.500.100	TEMPORARY SERVICES	POLICY 1	16,349	16,499	25,000	27,000
10-5-452.550.010	FUEL		1,579	1,638	2,000	2,000
10-5-452.550.020	VEHICLE MAINT/REPAIR		272	582	1,000	1,000
10-5-452.550.030	EQUIPMENT MAINT/REPAIR		1,291	711	1,500	2,000
10-5-452.550.035	EQUIPMENT RENTAL		140	0	200	250
10-5-452.590.020	PARKS & RECREATION COMMISSION		58	136	500	500
10-5-452.600.010	COMPUTER HARDWARE/SOFTWARE	POLICY 2	340	323	600	1,500
10-5-452.610.000	SMALL TOOLS & EQUIPMENT		464	0	2,300	700

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-452.620.000	MATTE BROWN PARK IMPROVEMENTS	PROJECT 3	1,401	0	0	7,500
10-5-452.620.001	MATTE BROWN RESTROOMS		328	488	500	0
10-5-452.620.020	HARNISH INFORMATION CENTER	PROJECT 4,5,6	2,570	1,268	5,000	10,350
10-5-452.620.060	ANTELOPE CEMETERY	PROJECT 7	0	0	5,000	2,500
10-5-452.620.070	BOB MOORE PARK IMPROVEMENTS	PROJECT 8	1,075	0	5,000	13,500
10-5-452.620.100	PARK SYSTEM IMPROVEMENTS		584	410	1,250	1,000
10-5-452.620.150	PARK AMENITIES	POLICY 6	0	0	22,000	6,000
	TOTAL PARKS DEPARTMENT		93,915	89,944.85	146,150	154,350

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>RECREATION DEPARTMENT</b>					
10-5-455.100.440	ADMINISTRATIVE CLERKS		22,185	11,943	16,750	0
10-5-455.100.900	OVERTIME		0	0	0	0
10-5-455.200.100	SOCIAL SECURITY		1,697	1,225	1,300	0
10-5-455.200.300	UNEMPLOYMENT		328	314	550	0
10-5-455.200.400	MEDICAL INSURANCE		6,771	5,859	8,150	0
10-5-455.200.500	LIFE & DISABILITY		66	26	150	0
10-5-455.200.600	RETIREMENT		1,997	357	1,550	0
10-5-455.200.700	WORKERS COMPENSATION		95	10	70	0
10-5-455.300.000	TRAVEL/TRAINING		150	0	200	0
10-5-455.400.000	ADVERTISING & PUBLICATIONS		421	282	0	0
10-5-455.400.020	MISC DUES & SUBSCRIPTIONS		250	0	0	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-455.400.030	POSTAGE		820	1,035	0	0
10-5-455.400.060	SUPPLIES		608	563	1,000	1,000
10-5-455.400.210	PARKS/REC PROGRAM EXPENSES		5,063	3,119	0	0
10-5-455.450.010	UTILITIES		3,143	4,808	3,410	0
10-5-455.450.100	PROPERTY/LIABILITY INSURANCE		0	837	1,400	0
10-5-455.500.100	TEMPORARY SERVICES		13,420	9,322	0	0
10-5-455.600.010	COMPUTER HARDWARE/SOFTWARE		340	323	750	750
10-5-455.600.060	COPIER/OFFICE EQUIPMENT		0	0	500	500
	TOTAL RECREATION		57,354	40,021	35,780	2,250

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>RVSS BILLING DEPARTMENT</b>					
10-5-465.100.100	CITY ADMINISTRATOR		1,224	1,374	1,100	1,150
10-5-465.100.120	FINANCE OFFICER		8,807	8,661	8,950	9,100
10-5-465.100.140	PUBLIC WORKS DIRECTOR		1,743	1,725	1,800	1,850
10-5-465.100.170	ACCOUNTING SUPERVISOR		5,420	6,663	5,350	5,600
10-5-465.100.400	PLANNER		5,849	6,690	5,950	6,050
10-5-465.100.440	ADMINISTRATIVE CLERKS		3,164	2,609	2,700	2,800
10-5-465.100.900	OVERTIME		2	0	50	50
10-5-465.200.100	SOCIAL SECURITY		1,996	2,113	2,000	2,100
10-5-465.200.300	UNEMPLOYMENT		340	425	500	500
10-5-465.200.400	MEDICAL INSURANCE		6,373	7,859	6,200	6,300
10-5-465.200.500	LIFE & DISABILITY		89	80	150	150

<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>ISSUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
<b>NUMBER</b>	<b>TITLE</b>	<b>NUMBER</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
10-5-465.200.600	RETIREMENT		2,358	2,002	2,200	2,250
10-5-465.200.700	WORKERS COMPENSATION		10	11	100	150
10-5-465.400.030	UTILITY BILLS & POSTAGE		820	1,035	2,000	2,200
10-5-465.600.010	COMPUTER HARDWARE/SOFTWARE	POLICY 2	3,612	2,661	3,700	7,000
10-5-465.600.060	COPIER/OFFICE EQUIPMENT		2,444	2,699	2,000	2,700
	TOTAL BILLING SERVICE DEPARTMENT		44,251	46,607	44,750	49,950

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>911 TAX DEPARTMENT</b>					
	911 TAX TO 911 CENTER		0	41,489	42,000	0
	TOTAL 911 TAX		0	41,489	42,000	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>NON DEPARTMENTAL</b>					
10-5-500.100.320	PUBLIC WORKS TECHNICIAN		0	0	2,350	2,100
10-5-500.100.330	PUBLIC WORKS LABORER		3,669	3,946	2,050	2,100
10-5-500.100.900	OVERTIME		16	131	150	150
10-5-500.200.100	SOCIAL SECURITY		282	312	350	350
10-5-500.200.300	UNEMPLOYMENT		60	85	150	150
10-5-500.200.400	MEDICAL INSURANCE		1,255	1,505	1,650	1,700
10-5-500.200.500	LIFE & DISABILITY		11	14	50	100
10-5-500.200.600	RETIREMENT		326	367	400	400
10-5-500.200.700	WORKERS COMPENSATION		2	3	300	300
10-5-500.300.080	EMPLOYEE - NON PAYROLL EXPENSE		0	575	0	0
10-5-500.400.030	POSTAGE		0	0	400	400

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-500.400.061	JANITORIAL SUPPLIES		5,473	5,373	5,500	5,500
10-5-500.450.010	UTILITIES		0	1,459	1,650	2,000
10-5-500.450.020	BUILDING MAINT/REPAIR	PROJECT 9,10	6,370	5,432	20,000	30,000
10-5-500.450.030	PROPERTY TAX FOR RENTAL		2,322	2,354	2,500	2,575
10-5-500.450.040	RENTAL PROPERTIES REPAIR	PROJECT 11	68	220	1,000	12,000
10-5-500.450.050	DOWNTOWN OFFICES UTILITIES		2,719	2,993	2,700	5,000
10-5-500.450.060	CITY LANDSCAPING AND BEAUTIFICATION	PROJECT 12	80	0	0	15,000
10-5-500.500.000	PROFESSIONAL SERVICES		125	0	0	0
10-5-500.500.101	FIELD TURF PROJECT		0	0	0	0
10-5-500.500.190	WEB SITE DESIGN		420	0	0	0
10-5-500.590.100	COMMUNITY ADVERTISING (PEG)		0	15,069	54,900	67,590
10-5-500.590.120	NUTRITION PROGRAM	POLICY 8	10,000	12,000	12,000	12,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-500.590.125	SENIOR CENTER	POLICY 9	0	0	2,000	2,000
10-5-500.600.010	COMPUTER SYSTEM UPGRADE	POLICY 2	1,416	1,507	3,000	3,300
10-5-500.610.022	CITY HALL FURNITURE		0	1,499	1,000	1,000
10-5-500.610.025	SAFETY EQUIPMENT (AED)		0	0	3,600	0
10-5-500.610.027	ENERGY GRANT		0	699	40,000	0
10-5-500.610.035	ASHPOLE FURNITURE		1,017	1,242	1,400	0
10-5-500.620.090	LAND ACQUISITION		0	0	0	150,000
	EMERGENCY POWER OPERATIONS	POLICY 10	0	0	0	80,000
	EMERGENCY STRATEGIC FUNDS		0	0	807,634	807,634
	TOTAL NON DEPARTMENTAL		35,631	56,785	966,734	1,203,349
	<b>TRANSFERS</b>					
10-5-410.800.950	TRANSFER TO CAPITAL RESERVE		6,000	6,000	6,000	66,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
10-5-421.800.950	TRANSFER TO CAPITAL RESERVE		16,000	11,000	13,000	32,000
10-5-452.800.950	TRANSFER TO CAPITAL RESERVE		8,250	8,250	8,250	8,250
10-5-500.800.900	TRANSFER TO OTHER FUNDS		10,146	11,570	11,600	12,650
	TOTAL TRANSFERS		40,396	36,820	38,850	118,900
	<b>RESERVES &amp; CONTINGENCY</b>					
10-5-500.950.200	RESERVE FOR CASH CARRY		0	0	250,000	250,000
	RESERVE FOR RETIREMENT/BENEFIT		0	0	100,000	150,000
10-5-500.900.999	CONTINGENCY		0	0	600,000	700,000
	TOTAL RESERVES AND CONTINGENCY		0	0	950,000	1,100,000
	ENDING BALANCE		1,410,751	1,863,659		
	TOTAL GENERAL FUND EXPENDITURES		3,426,558	3,999,368	4,142,200	4,677,609

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>STREET FUND REVENUE</b>					
21-3-000.300.000	BEGINNING FUND BALANCE		621,680	795,086	700,000	814,328
21-3-200.335.400	GAS TAXES		426,684	462,690	478,142	490,000
21-3-400.340.344	TRANSPORTATION UTILITY FEES		303,016	304,302	303,000	306,000
21-3-700.361.000	INTEREST INCOME		3,652	4,095	4,000	4,500
21-3-700.390.000	MISC REVENUE		9,600	60	0	0
21-3-800.335.500	STATE TRANS PLANNING (STP)	PROJECT 13	0	192,700	200,000	250,000
	TOTAL STREET FUND REVENUE		1,364,632	1,758,932	1,685,142	1,864,828

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>STREET FUND EXPENDITURES</b>					
	PERSONNEL SERVICES					
21-5-210.100.100	CITY ADMINISTRATOR		29,375	32,975	26,300	26,750
21-5-210.100.120	FINANCE OFFICER		13,211	12,992	13,400	13,600
21-5-210.100.140	PUBLIC WORKS DIRECTOR		20,043	19,841	20,400	20,500
21-5-210.100.150	CITY RECORDER		11,550	10,313	10,850	11,200
21-5-210.100.160	PUBLIC WORKS SUPERVISOR		22,261	21,897	22,750	22,900
21-5-210.100.170	ACCOUNTING SUPERVISOR		2,258	2,776	2,250	2,400
21-5-210.100.300	PUBLIC WORKS LEAD		20,531	20,188	23,300	21,200
21-5-210.100.310	PUBLIC WORKS SPECIALIST		5,217	5,194	5,375	5,400
21-5-210.100.320	PUBLIC WORKS TECHNICIAN		0	0	11,550	10,400
21-5-210.100.330	PUBLIC WORKS LABORER		27,272	22,117	19,250	19,850

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
21-5-210.100.400	PLANNER		8,774	10,036	8,900	9,000
21-5-210.100.440	ADMINISTRATIVE CLERKS		13,943	11,280	17,450	18,000
21-5-210.100.900	OVERTIME		420	1,086	750	750
21-5-210.200.100	SOCIAL SECURITY		13,178	12,770	13,900	13,900
21-5-210.200.300	UNEMPLOYMENT		2,232	2,528	3,250	3,400
21-5-210.200.400	MEDICAL INSURANCE		41,000	41,291	49,350	50,200
21-5-210.200.500	LIFE & DISABILITY		552	536	950	1,100
21-5-210.200.600	RETIREMENT		15,466	14,057	16,200	16,150
21-5-210.200.700	WORKERS COMPENSATION		3,948	2,375	4,800	5,000
	TOTAL PERSONNEL SERVICES		251,231	244,253	270,975	271,700
	MATERIALS & SUPPLIES					
21-5-210.300.000	TRAVEL/TRAINING		377	652	750	750

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
21-5-210.300.020	UNIFORMS		1,297	520	750	750
21-5-210.300.030	SAFETY EQUIPMENT		1,267	399	700	700
21-5-210.300.040	PHYSICALS		162	104	170	100
21-5-210.300.060	EMPLOYEE RECOGNITION		0	41	100	100
21-5-210.300.080	EMPLOYEE - NON PAYROLL		0	1,342	0	0
21-5-210.400.000	ADVERTISING & PUBLICATIONS		626	1,092	800	800
21-5-210.400.010	COPYING & PRINTING		0	0	700	700
21-5-210.400.020	MISC DUES & SUBSCRIPTIONS		1,123	1,132	1,200	1,200
21-5-210.400.030	UTILITY BILLS & POSTAGE		3,406	4,077	3,300	4,000
21-5-210.400.060	SUPPLIES		5,884	6,046	6,000	6,000
21-5-210.400.120	ORDINANCE CODIFICATION		0	0	2,000	800
21-5-210.400.130	WEBSITE		1,402	1,402	1,402	652

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
21-5-210.400.200	SMALL TOOLS & EQUIPMENT		2,435	58	2,825	600
21-5-210.400.400	BIKEWAY/WALKWAY		0	10,000	75,000	5,000
21-5-210.450.010	UTILITIES		101,951	105,008	118,000	120,000
21-5-210.450.020	BUILDING MAINT & REPAIRS		33	0	2,000	1,200
21-5-210.450.100	PROPERTY/LIABILITY INSURANCE		4,927	8,599	14,000	15,120
21-5-210.450.300	STREET MAINTENANCE & REPAIRS		31,583	8,173	40,000	40,000
21-5-210.450.310	STREET PAINTING		1,105	7,311	10,000	10,000
21-5-210.500.000	PROFESSIONAL SERVICES		2,925	220	50,000	13,000
21-5-210.500.010	CITY ATTORNEY		1,062	0	5,000	1,000
21-5-210.500.020	ENGINEERING	PROJECT 14,15	16,390	119,839	20,000	33,000
21-5-210.500.030	PUBLIC TRANSIT PLANNING GRANT MATCH (RVTD)		0	0	6,500	0
	TGM WALKWAY GRANT	PROJECT 16	0	0	0	3,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
21-5-210.500.100	TEMPORARY SERVICES	POLICY 1	2,359	9,080	10,000	8,500
21-5-210.550.010	FUEL		5,430	6,479	7,500	7,500
21-5-210.550.020	VEHICLE MAINT/REPAIR		4,474	3,700	5,000	5,000
21-5-210.550.030	EQUIPMENT MAINT/REPAIR		3,799	4,497	3,500	3,500
21-5-210.550.035	EQUIPMENT RENTAL		0	0	200	200
	TOTAL MATERIALS & SERVICES		194,017	299,770	387,397	283,172
	CAPITAL OUTLAY					
21-5-210.600.010	COMPUTER HARDWARE/SOFTWARE	POLICY 2	9,732	7,170	11,000	15,500
21-5-210.600.060	COPIER/OFFICE EQUIPMENT		2,991	3,262	2,300	3,000
21-5-210.600.070	TREE REPLACEMENT PROGRAM		192	1,645	1,000	5,000
21-5-210.600.080	PORTABLE RADAR SPEED SIGN		0	0	3,700	0
21-5-210.640.020	BRIDGE 202 MAINT/REPAIR	PROJECT 17	75	499	10,000	20,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
21-5-210.640.022	MAIN STREET BRIDGE	PROJECT 18	0	105	5,000	40,000
21-5-210.640.050	MAIN ST/ROYAL AVE INTERSECTION		2,612	0	0	0
	MAIN STREET IMPROVEMENTS	PROJECT 19	0	0	0	50,000
21-5-210.640.060	STREET/PATHWAY (JUDGE STEWART PARKING & ALLEY)	PROJECT 20	0		50,000	50,000
21-5-210.640.070	SHASTA AVE IMPROVEMENT		24,543	163,298	0	0
21-5-210.640.100	C.O. - STREET REHABILITATION		22,680	16,186	421,400	563,386
21-5-210.640.105	CHIP SEAL PROGRAM	PROJECT 21	0	0	100,000	100,000
21-5-210.640.110	STP PROJECT EXPENSES (2012/2013 CHIP SEAL PROGRAM)	PROJECT 13	0	206,076	200,000	250,000
21-5-210.640.150	STREET SIGNS		6,772	13,529	5,500	5,500
	TOTAL CAPITAL OUTLAY		69,597	411,770	809,900	1,102,386
	TRANSFERS					
21-5-210.800.225	TRANSFER TO OTHER FUNDS		37,131	38,557	49,300	40,000

<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>ISSUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
<b>NUMBER</b>	<b>TITLE</b>	<b>NUMBER</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
21-5-210.800.250	TRANSFER TO CAPITAL RESERVES		17,570	17,570	17,570	17,570
	TOTAL TRANSFERS		54,701	56,127	66,870	57,570
	CONTINGENCY					
21-5-210.900.999	CONTINGENCY		0	0	150,000	150,000
	TOTAL CONTINGENCY		0	0	150,000	150,000
	ENDING BALANCE		795,086	747,012		
	TOTAL STREET FUND EXPENDITURES		1,364,632	1,758,932	1,685,142	1,864,828

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>WATER FUND REVENUE</b>					
50-3-000.241.000	RESERVED FOR DEBT SERVICE		99,076	99,076	99,076	99,076
50-3-000.241.010	RESERVED FOR WATER RIGHTS PURCHASE		250,000	100,000	100,000	100,000
50-3-000.300.000	BEGINNING FUND BALANCE		1,217,689	1,022,041	606,678	480,818
50-3-400.322.110	CONNECTION FEES		15,304	8,787	11,000	1,500
50-3-400.330.000	LATE FEES		45,960	42,780	40,000	35,000
50-3-400.344.000	UTILITY SALES		1,214,545	1,246,832	1,250,000	1,566,000
50-3-700.350.010	HANNON RD WATER LINE REIMBURSEMENT		4,717	0	0	0
50-3-700.361.000	INTEREST INCOME		8,886	8,372	7,500	8,500
	TRANSFER FROM WATER CAPITAL FUND		0	11,051	0	0
50-3-700.390.000	MISCELLANEOUS REVENUE		7,369	2,678	0	0
	TOTAL WATER FUND REVENUE		2,863,546	2,541,616	2,114,254	2,290,894

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>WATER FUND EXPENDITURES</b>					
	PERSONNEL SERVICES					
50-5-500.100.100	CITY ADMINISTRATOR		42,839	48,089	38,300	39,000
50-5-500.100.120	FINANCE OFFICER		48,440	47,636	49,100	49,500
50-5-500.100.140	PUBLIC WORKS DIRECTOR		47,929	47,446	48,750	49,000
50-5-500.100.150	CITY RECORDER		23,100	20,626	21,700	11,200
50-5-500.100.160	PUBLIC WORKS SUPERVISOR		34,982	34,410	35,750	35,900
50-5-500.100.170	ACCOUNTING SUPERVISOR		25,294	31,095	24,900	25,800
50-5-500.100.300	PUBLIC WORKS LEAD		29,410	28,918	33,400	30,300
50-5-500.100.310	PUBLIC WORKS SPECIALIST		41,738	41,551	42,800	43,200
50-5-500.100.320	PUBLIC WORKS TECHNICIAN		0	0	20,800	18,600
50-5-500.100.330	PUBLIC WORKS LABORER		49,349	31,038	36,800	38,500

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
50-5-500.100.400	PLANNER		14,623	16,726	14,850	14,900
50-5-500.100.440	ADMINISTRATIVE CLERKS		25,309	22,020	28,550	29,200
50-5-500.100.900	OVERTIME		1,241	2,088	1,400	2,000
50-5-500.200.100	SOCIAL SECURITY		29,105	27,983	30,250	29,450
50-5-500.200.300	UNEMPLOYMENT		5,035	5,714	7,150	7,200
50-5-500.200.400	MEDICAL INSURANCE		96,054	92,334	108,600	107,100
50-5-500.200.500	LIFE & DISABILITY		1,268	1,173	2,100	2,300
50-5-500.200.600	RETIREMENT		34,572	30,536	35,350	34,350
50-5-500.200.700	WORKERS COMPENSATION		8,823	5,280	10,600	10,600
	TOTAL PERSONNEL SERVICES		559,111	534,662	591,150	578,100
	MATERIALS & SERVICES					
50-5-500.300.000	TRAVEL/TRAINING		1,499	2,915	3,500	3,500

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
50-5-500.300.020	UNIFORMS		1,297	520	750	750
50-5-500.300.030	SAFETY EQUIPMENT		451	161	500	500
50-5-500.300.040	PHYSICALS		162	104	120	120
50-5-500.300.050	LICENSES		530	120	400	400
50-5-500.300.060	EMPLOYEE RECOGNITION		0	41	100	100
50-5-500.300.080	EMPLOYEE - NON PAYROLL COSTS		0	575	0	0
50-5-500.400.000	ADVERTISING & PUBLICATIONS		153	1,226	750	750
50-5-500.400.010	COPYING & PRINTING		72	0	1,000	1,000
50-5-500.400.020	MISC DUES & SUBSCRIPTIONS		1,263	2,565	1,500	1,500
50-5-500.400.030	UTILITY BILLS & POSTAGE		3,317	4,077	3,600	3,800
50-5-500.400.040	BANK CHARGES, MISC FEE		0	29	400	400
50-5-500.400.060	SUPPLIES		4,363	10,159	7,500	8,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
50-5-500.400.120	ORDINANCE CODIFICATION		0	0	2,000	800
50-5-500.400.130	WEBSITE		1,402	1,402	1,402	750
50-5-500.400.200	SMALL TOOLS & EQUIPMENT		2,075	27	2,825	1,800
50-5-500.450.010	UTILITIES		60,926	61,381	82,500	80,000
50-5-500.450.020	BUILDING/FACILITY MAINT/REPAIR		3,169	2,277	1,500	2,500
50-5-500.450.080	LOCATES - ONE CALL		603	447	500	500
50-5-500.450.100	PROPERTY/LIABILITY INSURANCE		20,456	15,350	25,000	25,000
50-5-500.500.000	PROFESSIONAL SVCS (ENG)		125	2,293	0	2,000
50-5-500.500.010	CITY ATTORNEY		14,480	2,217	5,000	10,000
50-5-500.500.020	ENGINEERING		25,444	16,638	70,000	24,000
50-5-500.500.100	TEMPORARY SERVICES	POLICY 1	2,359	3,247	2,000	1,000
50-5-500.500.300	MEDFORD WATER COMMISSION		402,622	369,508	360,000	375,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
50-5-500.500.310	SCADA SYSTEM		0	1,095	2,000	2,000
50-5-500.500.330	WATER SYSTEM MAINT & REPAIR		55,829	234,135	164,665	61,000
	WATER DEPOSIT REFUND		0	50	0	0
50-5-500.500.530	WATER LINE TESTING		643	0	0	0
50-5-500.500.550	WATER RIGHT MAINTENANCE		21,235	20,983	25,000	31,000
50-5-500.500.560	WATER SAMPLE TESTS		4,977	4,336	4,000	6,500
50-5-500.550.010	FUEL		5,430	5,910	7,500	7,500
50-5-500.550.020	VEHICLE MAINT/REPAIR		1,690	2,150	2,500	2,500
50-5-500.550.030	EQUIPMENT MAINT/REPAIR		2,850	6,228	5,000	5,000
50-5-500.550.035	EQUIPMENT RENTAL		0		200	200
50-5-500.550.500	WATER CONSERVATION PROGRAM		0	675	1,000	0
	TOTAL MATERIALS & SERVICES		639,422	772,841	784,712	659,870

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	CAPITAL OUTLAY					
50-5-500.600.010	COMPUTER HARDWARE/SOFTWARE	POLICY 2	9,589	8,438	11,000	14,000
50-5-500.600.060	COPIER/OFFICE EQUIPMENT		1,769	1,913	2,600	2,600
50-5-500.640.110	STREET REPAIRS		908	0	0	0
50-5-500.650.100	WATER SYSTEM IMPROVEMENTS	PROJECT 28,29	46,109	44,271	42,000	351,261
50-5-500.650.125	WATER RIGHTS PURCHASE		151,709	18,250	0	0
50-5-500.650.151	WATER METERS		7,237	5,380	5,000	7,000
50-5-500.650.179	METER READ SYSTEM		0	1,669	2,000	2,000
	TOTAL CAPITAL OUTLAY		217,321	79,920	62,600	376,861
	DEBT SERVICE					
50-5-500.700.030	METER SYSTEM PRINCIPAL		8,780	8,822	8,900	8,919
50-5-500.700.031	METER SYSTEM INTEREST		9,201	8,912	8,600	8,277

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
50-5-500.700.050	USDA BOND PRINCIPAL		26,543	26,543	27,870	27,870
50-5-500.700.051	USDA BOND INTEREST		72,533	72,533	71,206	71,206
	TOTAL DEBT SERVICE		117,057	116,810	116,576	116,272
	CONTINGENCY					
50-5-500.900.999	CONTINGENCY		0	0	250,000	250,000
	TOTAL CONTINGENCY		0	0	250,000	250,000
	TRANSFERS					
50-5-500.800.100	TRANSFER TO GENERAL FUND		64,803	66,025	65,425	66,000
50-5-500.800.250	TRANSFER TO CAPITAL RESERVE FUND		6,570	6,570	6,570	6,570
50-5-500.800.500	TRANSFER TO WATER DEBT FUND		38,145	38,145	38,145	38,145
	TOTAL TRANSFERS		109,518	110,740	110,140	110,715
	RESERVES					

<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>ISSUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
<b>NUMBER</b>	<b>TITLE</b>	<b>NUMBER</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
50-5-500.950.100	RESERVE FOR WATER RIGHTS PURCHASE		0	0	100,000	100,000
50-5-500.950.800	USDA DEBT SERVICE RESERVE		0	0	99,076	99,076
	TOTAL RESERVES		0	0	199,076	199,076
	ENDING BALANCE		1,221,117	926,643		
	TOTAL WATER FUND EXPENDITURES		2,863,546	2,541,616	2,114,254	2,290,894

<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>ISSUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
<b>NUMBER</b>	<b>TITLE</b>	<b>NUMBER</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
	<b>STORM WATER FUND REVENUE</b>					
36-3-000.300.000	BEGINNING FUND BALANCE		52,874	83,993	126,700	215,580
36-3-400.344.000	STORM WATER UTILITY FEES		256,635	258,143	258,000	260,000
36-3-700.361.000	INTEREST INCOME		713	597	700	1,000
	<b>TOTAL STORM WATER FUND REVENUE</b>		<b>310,222</b>	<b>342,733</b>	<b>385,400</b>	<b>476,580</b>

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>STORM WATER FUND EXPENDITURES</b>					
	PERSONNEL SERVICES					
36-5-360.100.100	CITY ADMINISTRATOR		6,120	6,870	5,500	5,600
36-5-360.100.120	FINANCE OFFICER		4,404	4,331	4,500	4,550
36-5-360.100.140	PUBLIC WORKS DIRECTOR		4,357	4,313	4,450	4,500
36-5-360.100.150	CITY RECORDER		2,887	2,578	2,750	2,850
36-5-360.100.160	PUBLIC WORKS SUPERVISOR		3,180	3,128	3,250	3,300
36-5-360.100.170	ACCOUNTING SUPERVISOR		2,258	2,776	2,250	2,350
36-5-360.100.300	PUBLIC WORKS LEAD		2,775	2,728	3,150	2,900
36-5-360.100.310	PUBLIC WORKS SPECIALIST		2,609	2,597	2,700	2,750
36-5-360.100.320	PUBLIC WORKS TECHNICIAN		0	0	9,250	8,300
36-5-360.100.330	PUBLIC WORKS LABORER		16,451	19,835	13,950	14,200

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
36-5-360.100.440	ADMINISTRATIVE CLERKS		6,875	5,281	10,850	11,200
36-5-360.100.900	OVERTIME		227	783	800	800
36-5-360.200.100	SOCIAL SECURITY		3,947	4,180	4,800	4,800
36-5-360.200.300	UNEMPLOYMENT		749	943	1,350	1,400
36-5-360.200.400	MEDICAL INSURANCE		14,221	15,786	19,850	20,200
36-5-360.200.500	LIFE & DISABILITY		167	175	400	450
36-5-360.200.600	RETIREMENT		4,685	4,560	5,500	5,500
36-5-360.200.700	WORKERS COMPENSATION		-669	796	2,150	2,200
	TOTAL PERSONNEL SERVICES		75,243	81,661	97,450	97,850
	MATERIALS & SERVICES					
36-5-360.300.000	TRAVEL/TRAINING		130	0	250	200
36-5-360.300.020	UNIFORMS		1,297	774	750	750

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
36-5-360.300.030	SAFETY EQUIPMENT		156	93	700	500
36-5-360.300.040	PHYSICALS		0	104	170	100
36-5-360.300.080	EMPLOYEE - NON PAYROLL COSTS		0	383	0	0
36-5-360.400.000	ADVERTISING & PUBLICATIONS		0	125	200	200
36-5-360.400.010	COPYING & PRINTING		0	0	1,000	1,000
36-5-360.400.030	UTILITY BILLS & POSTAGE		3,281	4,077	3,700	3,700
36-5-360.400.060	SUPPLIES		3,322	2,293	3,000	5,000
36-5-360.400.120	ORDINANCE CODIFICATION		0	0	2,000	800
36-5-360.400.130	WEBSITE		1,402	1,402	1,402	750
36-5-360.400.200	SMALL TOOLS & EQUIPMENT		926	0	2,825	700
36-5-360.450.010	UTILITIES		7,221	8,245	6,500	7,000
36-5-360.450.020	BUILDING MAINT & REPAIR		33	0	0	1,200

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
36-5-360.450.100	PROPERTY/LIABILITY INSURANCE		500	1,495	2,500	3,000
36-5-360.500.000	PROFESSIONAL SERVICES		8,439	1,967	3,000	3,000
36-5-360.500.030	EQUIPMENT MAINT/REPAIR		1,305	3,004	3,500	3,500
36-5-360.500.100	TEMPORARY SERVICES	POLICY 1	2,359	3,247	2,000	2,000
36-5-360.500.560	WATER SAMPLE TESTS		2,005	2,590	4,200	3,500
36-5-360.550.010	FUEL		1,358	1,477	1,800	1,800
36-5-360.550.020	VEHICLE MAINT/REPAIR		253	457	1,200	1,200
36-5-360.550.035	EQUIPMENT RENTAL		0	134	500	500
36-5-360.550.200	DITCH CLEANING		0	11,246	8,000	8,000
	TOTAL MATERIALS & SERVICES		33,987	43,115	49,197	48,400
	CAPITAL OUTLAY					
36-5-360.600.010	COMPUTER HARDWARE/SOFTWARE	POLICY 2	5,704	4,231	3,000	7,000

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
36-5-360.600.060	COPIER/OFFICE EQUIPMENT		2,990	3,262	1,000	1,500
36-5-360.670.040	C.O.-BUCHANAN DITCH		0	40	5,000	5,000
36-5-360.670.100	STORM WATER PROJECTS	PROJECT 14,20,26, 27	14,100	54,958	175,753	262,830
	TOTAL CAPITAL OUTLAY		22,794	62,490	184,753	276,330
	DEBT SERVICE					
36-5-360.700.040	REPAYMENT TO STREET SDC FUND		90,205	29,180	0	0
	TOTAL DEBT SERVICE		90,205	29,180	0	0
	CONTINGENCY					
36-5-360.900.999	CONTINGENCY		0	0	50,000	50,000
	TOTAL CONTINGENCY		0	0	50,000	50,000
	TRANSFERS					
36-5-360.800.250	TRANSFER TO CAPITAL RESERVES		4,000	4,000	4,000	4,000

<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>ISSUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
<b>NUMBER</b>	<b>TITLE</b>	<b>NUMBER</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
	TOTAL TRANSFERS		4,000	4,000	4,000	4,000
	ENDING BALANCE		83,993	122,287		
	TOTAL STORM WATER FUND EXPENDITURES		310,222	342,733	385,400	476,580

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>SEWER FUND REVENUE</b>					
74-3-000.300.000	BEGINNING FUND BALANCE		219,270	220,815	132,038	132,038
74-3-100.311.000	CURRENT PROPERTY TAXES		70,000	70,000	70,000	70,000
74-3-400.344.000	UTILITY SALES		653,550	659,119	675,000	675,000
74-3-900.335.900	PAYMENT FROM RVSS TO COVER DEBT		183,890	182,099	180,286	182,625
	TOTAL SEWER FUND REVENUE		1,126,710	1,132,034	1,057,324	1,059,663

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>SEWER FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
74-5-740.800.900	DUE TO RVSS		722,004	676,190	745,000	745,000
	TOTAL MATERIALS & SERVICES		722,004	676,190	745,000	745,000
	DEBT SERVICE					
74-5-740.700.060	BOND PRINCIPAL (O.E.D.D.)		30,099	30,354	30,623	35,950
74-5-740.700.061	BOND INTEREST (O.E.D.D.)		14,270	12,766	11,248	9,750
74-5-740.700.070	BOND PRINCIPAL (OR D.E.Q.)		106,256	110,527	114,969	119,600
74-5-740.700.071	BOND INTEREST (OR D.E.Q.)		29,670	25,399	20,956	16,350
74-5-740.700.072	BOND FEES (OR D.E.Q.)		3,596	3,054	2,490	975
	TOTAL DEBT SERVICE		183,891	182,099	180,286	182,625
	RESERVES					

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
74-5-740.950.830	DEBT SERVICE RESERVE		0	0	132,038	132,038
	TOTAL RESERVES		0	0	132,038	132,038
	ENDING BALANCE		220,815	273,745		
	TOTAL SEWER FUND EXPENDITURES		1,126,710	1,132,034	1,057,324	1,059,663

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>WATER SDC FUND REVENUE</b>					
24-3-000.300.000	BEGINNING FUND BALANCE		28,458	75,401	19,814	32,620
24-3-400.207.300	MEDFORD WATER SDC'S		49,750	18,202	17,800	29,540
24-3-400.355.100	EAGLE POINT WATER SDC's		83,147	34,188	32,500	57,220
24-3-700.361.000	INTEREST INCOME		290	1,248	500	450
	TOTAL WATER SDC FUND REVENUE		161,645	129,040	70,614	119,830

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>WATER SDC FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
24-5-240.400.130	WEBSITE		652	652	652	0
24-5-240.800.900	MEDFORD WATER SDC'S		20,668	47,285	17,800	29,540
	TOTAL MATERIALS & SERVICES		21,320	47,937	18,452	29,540
	CAPITAL OUTLAY					
24-5-240.650.100	WATER SYSTEM EXPANSION		0	0	0	23,094
	TOTAL CAPITAL OUTLAY		0	0	0	23,094
	DEBT PAYMENT					
24-5-240.700.030	METER SYSTEM PAYMENT		8,780	8,822	8,900	8,919
24-5-240.700.031	METER SYSTEM INTEREST		9,201	8,912	8,600	8,277
	TOTAL DEBT PAYMENT		17,981	17,734	17,500	17,196

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	TRANSFERS					
24-5-240.800.500	TRANSFER TO WATER DEBT		46,943	50,000	34,662	50,000
	TOTAL TRANSFERS		46,943	50,000	34,662	50,000
	ENDING BALANCE		75,401	13,370		
	TOTAL WATER SDC FUND EXPENDITURES		161,645	129,040	70,614	119,830

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>PARK SDC FUND REVENUE</b>					
26-3-000.300.000	BEGINNING FUND BALANCE		1,224,899	888,178	915,304	925,101
26-3-400.355.100	EAGLE POINT PARKS SDC		32,256	18,432	27,000	46,080
	SKATE PARK GRANT (OPRD)	PROJECT 24	0	0	0	207,598
	LITTLE BUTTE RIPARIAN TRAIL GRANT (OPRD)	PROJECT 25	0	0	0	75,700
26-3-700.361.000	INTEREST INCOME		4,619	4,864	4,500	5,000
	TOTAL PARK SDC FUND REVENUE		1,261,774	911,474	946,804	1,259,479

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>PARK SDC FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
26-5-260.400.130	WEBSITE		652	652	652	0
26-5-260.500.210	LUCAS PARK DESIGN		0	0	40,000	0
	TOTAL MATERIALS & SERVICES		652	652	40,652	0
	CAPITAL OUTLAY					
26-5-260.620.000	MATTE BROWN PARK IMPROVEMENTS	PROJECT 3	0	197	15,000	5,000
	BOB MOORE PARK IMPROVEMENTS	PROJECT 8	0	0	0	4,500
26-5-260.620.010	CENTENNIAL PLAZA		372,731	537	0	0
26-5-260.620.020	HARNISH IMPROVEMENTS		213	0	0	0
	LUCAS PARK IMPROVEMENTS	PROJECT 23	0	0	0	235,000
	SKATE PARK	PROJECT 24	0	0	0	345,996

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
26-5-260.620.060	LITTLE BUTTE CREEK PARK	PROJECT 25	0	0	0	97,926
26-5-260.620.090	LAND ACQUISITION		0	0	350,000	350,000
26-5-260.620.100	PARKS SYSTEM EXPANSION		0	0	541,152	221,057
	TOTAL CAPITAL OUTLAY		372,944	734	906,152	1,259,479
	ENDING BALANCE		888,178	910,088		
	TOTAL PARK SDC FUND EXPENDITURES		1,261,774	911,474	946,804	1,259,479

<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>ISSUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
<b>NUMBER</b>	<b>TITLE</b>	<b>NUMBER</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
	<b>STREET SDC FUND REVENUE</b>					
34-3-000.300.000	BEGINNING FUND BALANCE		1,550,528	2,178,519	2,047,583	1,986,030
34-3-400.355.100	STREET SDCS		568,712	162,418	33,500	60,000
34-3-700.361.000	INTEREST INCOME		7,249	10,171	9,000	12,000
34-3-900.392.000	REPAYMENT FROM STORM WATER FUND		90,205	29,180	0	0
	<b>TOTAL STREET SDC FUND REVENUE</b>		<b>2,216,694</b>	<b>2,380,288</b>	<b>2,090,083</b>	<b>2,058,030</b>

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>STREET SDC FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
34-5-340.400.130	WEBSITE		652	652	652	0
34-5-340.500.120	COMP PLAN - RPS		0	0	5,000	0
	TOTAL MATERIALS & SERVICES		652	652	5,652	0
	CAPITAL OUTLAY					
	CREEKSIDE OVERSIZING	PROJECT 22	0	0	0	120,000
34-5-340.640.060	SHASTA BIKE/PED PATHWAY		2,704	392,755	0	0
34-5-340.640.070	BIKE/WALKWAY		0	0	25,000	0
	LUCAS - GLENWOOD ENTRANCE	PROJECT 23	0	0	0	75,000
34-5-340.640.100	STREET SDC EXPENSES		15,864	24,800	2,059,431	1,863,030
	TOTAL CAPITAL OUTLAY		18,568	417,555	2,084,431	2,058,030

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	TRANSFERS					
34-5-340.800.575	TRANSFER TO STREET CAPITAL FUND		18,955	0	0	0
	TOTAL TRANSFERS		18,955	0	0	0
	ENDING BALANCE		2,178,519	1,962,081		
	TOTAL STREET SDC FUND EXPENDITURES		2,216,694	2,380,288	2,090,083	2,058,030

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>STORM WATER SDC FUND REVENUE</b>					
38-3-000.300.000	BEGINNING FUND BALANCE		41,555	180,154	159,346	190,197
38-3-400.355.100	STORM WATER SDCs		138,933	21,855	19,900	36,200
38-3-700.361.000	INTEREST INCOME		318	851	1,000	1,200
	TOTAL STORM WATER SDC FUND REVENUE		180,806	202,860	180,246	227,597

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>STORM WATER SDC FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
38-5-380.400.130	WEBSITE		652	652	652	0
	TOTAL MATERIALS & SERVICES		652	652	652	0
	CAPITAL OUTLAY					
38-5-380.600.000	MAIN STREET LINE OVERSIZING		0	38,734	0	0
	CREEKSIDE OVERSIZING	PROJECT 22	0	0	0	40,000
38-5-380.670.100	STORM WATER SDC EXPANSION		0	7,655	179,594	227,597
	TOTAL CAPITAL OUTLAY		0	46,389	179,594	227,597
	ENDING BALANCE		180,154	155,819		
	TOTAL STORM WATER FUND EXPENDITURES		180,806	202,860	180,246	227,597

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>STREET CAPITAL PROJECT FUND REVENUE</b>					
31-3-000.300.000	BEGINNING FUND BALANCE		11,172	30,127	30,127	30,127
	TRANSFER FROM STREET SDC FUND		18,955	0	0	0
	TOTAL STREET CAPITAL PROJECT FUND REVENUE		30,127	30,127	30,127	30,127

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>STREET CAPITAL PROJECT FUND EXPENDITURES</b>					
	CAPITAL OUTLAY					
31-5-310.640.060	PINE RIDGE/ALTA VISTA IMPROVEMENTS		0	0	18,955	18,955
31-5-310.640.080	OLD HWY 62 IMPROVEMENT		0	0	11,172	11,172
	TOTAL CAPITAL OUTLAY		0	0	30,127	30,127
	ENDING BALANCE		30,127	30,127		
	TOTAL STREET CAPITAL PROJECT FUND EXPENDITURES		30,127	30,127	30,127	30,127

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>WATER CAPITAL FUND REVENUE</b>					
30-3-000.300.000	BEGINNING FUND BALANCE		538,435	12,392	0	0
30-3-700.361.000	INTEREST INCOME		5,817	0	0	0
	TOTAL WATER CAPITAL PROJECT FUND REVENUE		544,252	12,392	0	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>WATER CAPITAL FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
30-5-300.400.040	BANK CHARGES, MISC FEE		40	0	0	0
30-5-300.500.050	SINGLE AUDIT FEES		2,180	0	0	0
	TOTAL MATERIALS & SERVICES		2,220	0	0	0
	CAPITAL OUTLAY					
30-5-300.650.050	RESERVOIR UPGRADE/REPLACEMENT		193,211	1,341	0	0
30-5-300.650.060	RESERVOIR BOOSTER PUMP LINE		336,430	0	0	0
	TOTAL CAPITAL OUTLAY		529,641	1,341	0	0
	TRANSFERS					
	TRANSFER TO WATER FUND		0	11,051	0	0
	TOTAL TRANSFERS		0	11,051	0	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	ENDING BALANCE		12,391	0		
	TOTAL WATER CAPITAL PROJECT FUND EXPENDITURES		544,252	12,392	0	0

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>WATER DEBT FUND REVENUE</b>					
40-3-000.300.000	BEGINNING FUND BALANCE		620,004	634,629	595,195	490,423
40-3-900.391.000	TRANSFER FROM WATER FUND		38,145	38,145	38,145	38,145
40-3-900.391.010	TRANSFER FROM WATER SDC FUND		46,943	50,000	34,662	50,000
	TOTAL WATER DEBT FUND REVENUE		705,092	722,774	668,002	578,568

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>WATER DEBT FUND EXPENDITURES</b>					
	DEBT SERVICE					
40-5-400.700.060	BOND PRINCIPAL		0	34,994	36,306	37,688
40-5-400.700.061	BOND INTEREST		62,163	117,585	116,273	114,911
40-5-400.700.062	BOND FEES		8,300	0	0	0
	TOTAL DEBT SERVICE		70,463	152,579	152,579	152,599
	RESERVES					
40-5-400.950.840	WATER DEBT RESERVE		0	0	515,423	425,969
	TOTAL RESERVES		0	0	515,423	425,969
	ENDING BALANCE		634,629	570,195		
	TOTAL WATER DEBT FUND EXPENDITURES		705,092	722,774	668,002	578,568

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>98 GO BOND FUND REVENUE</b>					
45-3-000.300.000	BEGINNING FUND BALANCE		6,120	8,037	7,837	11,087
45-3-100.311.000	CURRENT PROPERTY TAXES		56,122	55,400	51,405	54,370
	TOTAL 98 GO BOND FUND REVENUE		62,242	63,437	59,242	65,457

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>98 GO BOND FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
45-5-450.400.040	BANK CHARGES, MISC FEE		0	0	200	200
	TOTAL MATERIALS & SERVICES		0	0	200	200
	DEBT SERVICE					
45-5-450.700.080	BOND PRINCIPAL		35,000	35,000	43,475	47,530
45-5-450.700.081	BOND INTEREST		18,805	16,950	7,530	6,440
45-5-450.700.082	BOND ADMINISTRATION FEE		400	400	400	400
	TOTAL DEBT SERVICE		54,205	52,350	51,405	54,370
	RESERVES					
45-5-450.950.810	DEBT SERVICE RESERVE		0	0	7,637	10,887
	TOTAL RESERVES		0	0	7,637	10,887

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	ENDING BALANCE		8,037	11,087		
	TOTAL 98 GO BOND FUND EXPENDITURES		62,242	63,437	59,242	65,457

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>VENDING MACHINE FUND REVENUE</b>					
79-3-000.300.000	BEGINNING FUND BALANCE		2,342	2,730	2,150	2,177
79-3-700.335.310	VENDING MACHINE REVENUE		1,477	929	1,000	900
	TOTAL VENDING MACHINE FUND REVENUE		3,819	3,659	3,150	3,077

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>VENDING MACHINE FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
79-5-790.400.060	VENDING MACHINE SUPPLIES		1,089	1,381	3,150	3,077
	TOTAL MATERIALS & SERVICES		1,089	1,381	3,150	3,077
	ENDING BALANCE		2,730	2,278		
	TOTAL VENDING MACHINE FUND EXPENDITURES		3,819	3,659	3,150	3,077

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>JACKSON COUNTY HOUSING AUTHORITY FUND REVENUE</b>					
78-3-000.300.000	BEGINNING FUND BALANCE		124,477	132,042	117,045	131,970
78-3-700.334.100	LOAN REPAYMENT		14,997	0	0	0
	TOTAL JACKSON COUNTY HOUSING AUTHORITY FUND REVENUE		139,474	132,042	117,045	131,970

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>JACKSON COUNTY HOUSING AUTHORITY FUND EXPENDITURES</b>					
	CAPITAL OUTLAY					
78-5-780.590.200	GRANT FUND EXPENSES		0	0	117,045	131,970
	TOTAL CAPITAL OUTLAY		0	0	117,045	131,970
	TRANSFERS					
78-5-780.800.100	TRANSFER TO GENERAL FUND		7,432	14,997	0	0
	TOTAL TRANSFERS		7,432	14,997	0	0
	ENDING BALANCE		132,042	117,045		
	TOTAL JACKSON COUNTY HOUSING AUTHORITY FUND EXPENDITURES		139,474	132,042	117,045	131,970

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>MUSEUM FUND REVENUE</b>					
76-3-000.300.000	BEGINNING FUND BALANCE		58,454	55,242	47,521	40,924
76-3-400.363.100	MUSEUM REVENUE		169	200	100	250
76-3-400.363.200	MUSEUM DONATIONS		479	421	0	300
76-3-900.391.020	TRANSFER FROM GENERAL FUND		10,146	11,570	11,600	12,650
	<b>TOTAL MUSEUM FUND REVENUE</b>		<b>69,248</b>	<b>67,433</b>	<b>59,221</b>	<b>54,124</b>

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>MUSEUM FUND EXPENDITURES</b>					
	MATERIALS & SERVICES					
76-5-760.400.060	SUPPLIES		66	0	500	500
76-5-760.400.210	MUSEUM EXPENSES		148	19	1,200	1,200
76-5-760.450.010	UTILITIES		3,194	3,499	3,500	3,700
76-5-760.450.020	MAINTENANCE AND REPAIRS		452	4,272	1,000	3,000
76-5-760.450.100	PROPERTY & LIABILITY INSURANCE		0	0	200	1,000
76-5-760.500.100	TEMPORARY SERVICES		10,146	11,570	11,600	12,650
76-5-760.599.999	OTHER OPERATING EXPENSES		0	0	41,221	32,074
	TOTAL MATERIALS & SERVICES		14,006	19,359	59,221	54,124
	ENDING BALANCE		55,242	48,074		
	TOTAL MUSEUM FUND EXPENDITURES		69,248	67,433	59,221	54,124

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>CAPITAL PURCHASE RESERVE FUND REVENUE</b>					
57-3-000.300.000	BEGINNING FUND BALANCE		228,000	286,390	344,780	375,072
57-3-900.391.000	TRANSFER FROM GF ADMINISTRATION		6,000	6,000	6,000	66,000
57-3-900.391.010	TRANSFER FROM GF POLICE		16,000	11,000	13,000	32,000
57-3-900.391.020	TRANSFER FROM GF PARKS		8,250	8,250	8,250	8,250
57-3-900.391.030	TRANSFER FROM STREET FUND		17,570	17,570	17,570	17,570
57-3-900.391.040	TRANSFER FROM WATER FUND		6,570	6,570	6,570	6,570
57-3-900.391.050	TRANSFER FROM STORM WATER FUND		4,000	4,000	4,000	4,000
	TOTAL CAPITAL PURCHASE RESERVE FUND REVENUE		286,390	339,780	400,170	509,462

ACCOUNT	ACCOUNT	ISSUE	ACTUAL	ACTUAL	ADOPTED	PROPOSED
NUMBER	TITLE	NUMBER	2010-2011	2011-2012	2012-2013	2013-2014
	<b>CAPITAL PURCHASE RESERVE FUND EXPENDITURES</b>					
	CAPITAL OUTLAY					
57-5-570.600.051	GF - ADMIN PURCHASE		0	0	36,000	102,000
57-5-570.600.052	GF - POLICE PURCHASE		0	0	51,000	77,000
57-5-570.600.053	GF - PARKS PURCHASE		0	4,775	69,750	73,225
57-5-570.600.054	STREETS PURCHASE		0	4,775	154,710	167,505
57-5-570.600.055	WATER PURCHASE		0	4,775	55,710	57,505
57-5-570.600.056	STORM WATER PURCHASE		0	4,775	33,000	32,225
	TOTAL CAPITAL OUTLAY		0	19,099	400,170	509,462
	ENDING BALANCE		286,390	320,681		
	TOTAL CAPITAL PURCHASE RESERVE FUND EXPENDITURES		286,390	339,780	400,170	509,462