

CITY OF HERMISTON
Fiscal Year 2015-16

ANNUAL BUDGET

BUDGET COMMITTEE MEMBERS

Fred J. Allen, Jr., Citizen Member
Clara Beas-Fitzgerald, Councilor
Eric Carpenter, Citizen Member
Mary Corp, Citizen Member
Lori Davis, Councilor
Dave Drotzmann, Mayor
Manuel Guterrez, Councilor
Rod S. Hardin, Councilor
Joanna Hayden, Citizen Member

Blaine Hendrickson, Citizen Member
John Kirwan, Councilor
Brian Misner, Citizen Member
Jackie C. Myers, Councilor
Doug Primmer, Councilor
Kim Puzey, Citizen Member
Doug Smith, Councilor
DuWayne White, Citizen Member

Byron Smith, Budget Officer
Amy Palmer, Finance Director

HERMISTON

YOU CAN GROW HERE.

WE, THE EMPLOYEES AND OFFICIALS OF THE CITY OF HERMISTON, VALUING THE TRUST OF THE CITIZENS WE SERVE, TAKE RESPONSIBILITY FOR BUILDING A HIGH PERFORMING ORGANIZATION RECOGNIZED FOR THE FOLLOWING:

- ❖ Clean, well-maintained streets and properties, with vibrant, inviting public spaces that stimulate the intellectual and emotional needs of the entire community.

A city organization and community offering physical safety and well-being. We are respectful and supportive of our diverse societal and cultural needs, creating an environment where all individuals feel empowered to pursue their life's ambitions.

A city organization that values mutual respect, cooperation and support, open and honest communications, a desire to continuously improve, and optimism for the future of our community.

Building a work environment which considers exciting and innovative solutions where all employees feel a sense of pride in delivering a high quality product to our community.

Providing effective communications between customers, employees and officials, focusing on superior customer service.

Providing high value services through strong financial performance.

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CITY PROFILE

Location and Population:

Hermiston is a progressive, growth-oriented urban/retail center for an area based economically on agriculture, food processing, transportation, utilities and other light industry. In 2014, Hermiston continued to grow as the largest city in Eastern Oregon, with a population of 17,345. The city projects a growth rate of 2% each year for the next 20 years.

We are located in the northwest corner of Umatilla County in northeast Oregon and are centrally located between the major cities of the Pacific Northwest. Located just 185 miles east of Portland; 183 miles southwest of Spokane, Washington; 260 miles southeast of Seattle, Washington and 257 miles northwest of Boise, Idaho, Hermiston is a transportation hub accessed by Interstate Highways I-84, east to west, and I-82, north and south, and numerous feeder highways. Hermiston lies one truck day from seven western states and two Canadian provinces. In addition we are in close proximity to the Union Pacific-Hinkle Rail yard and the Columbia River and its container cargo shipping facilities. The City operates a local municipal airport for light commercial and private use and there are Regional Airports offering full commercial services 30 minutes away at Pendleton, Oregon and Pasco, Washington.

Business:

Hermiston is the commercial center for a highly varied and productive agriculture industry. The Hermiston Region can viably grow more than 200 crops for commercial production. Irrigated farm and ranch lands produce potatoes, alfalfa, corn, wheat, onions, carrots, asparagus, mint, peppers, fruit, beef and dairy cattle, plus many other specialty crops. Ongoing efforts to diversify the area's agriculture are supported by the Oregon State University Hermiston Agricultural Research Center located just south of Hermiston. The Hermiston area is home to a variety of light industries whose products include potato chips, frozen foods, manufactured housing, plastic pipes, wood chips for paper production, motor control panels, horse trailers and metal specialties. In addition, the northwest distribution center for Wal-Mart is located in Hermiston along with Fed-Ex and UPS freight facilities. Economic development efforts are centered on warehousing, distribution and manufacturing to further diversify our economy.

Municipal Facilities:

The City of Hermiston offers a public safety center which houses the police department and the municipal court. The Hermiston Fire & Emergency Services District facilities are also located in the safety center. Hermiston provides a convention center, airport, public works building, recycled water treatment plant, water treatment plant, public library, city parks, a combined lap and leisure outdoor community swimming pool complex and water/sewer utilities. In addition, beginning in October 2001, Hermiston Energy Services, the city's municipal electric utility, began providing power to its nearly 5,000 residential and commercial customers. HES was the first municipal electric utility created in Oregon in over 50 years.

Education:

Hermiston's School District is made up of one senior high school, two middle schools, five elementary schools, one alternative school and one ESD office. The school district serves students in kindergarten through grade 12 and offers a broad range from basic skills to vocational and advanced placement classes. A wide variety of classes and workforce training programs are also offered on the Hermiston campus of Blue Mountain Community College. The Eastern Oregon Higher Education Center offers Bachelors and Master's degree courses in Hermiston through Eastern Oregon University.

Health Care:

Good Shepherd Community Hospital is a modern facility with the latest diagnostic and surgical facilities with a trauma emergency center. The hospital has expanded their physician offices to enable more physicians in specific fields to locate in Hermiston. Hermiston continues to attract medical professionals, general practitioners and specialist as well as a full range of dental practices, chiropractic services, mental health and physical therapy facilities. An additional seven hospitals are located within a sixty mile radius of the city. Ambulance service is provided by the Hermiston Fire & Emergency Services District. The city offers a skilled nursing facility for the elderly and handicapped. There are also multiple assisted living complexes for the elderly.

Recreation:

The area offers a broad spectrum of outdoor pastimes. With the relatively dry climate and long growing season outdoor activities are abundant. Water sports are very popular and include skiing, boating, swimming and fishing. Hermiston is within a day's drive to mountain regions which offer snow skiing, camping, hiking and hunting. Hermiston offers multiple City parks, athletic clubs, jogging trails, tennis courts, soccer fields, horseshoe pits and several ball parks. There are eleven golf courses within 45 minutes of Hermiston.

CITY OF HERMISTON ORGANIZATION CHART

VOTERS ELECT

MUNICIPAL JUDGE

MAYOR &
CITY COUNCILORS
Who Appoint

AIRPORT ADVISORY COMMITTEE
BUDGET COMMITTEE
COMMUNITY ENHANCEMENT COMMITTEE
FAITH-BASED ADVISORY COMMITTEE
HISPANIC ADVISORY COMMITTEE
LIBRARY BOARD
PARKS & RECREATION COMMITTEE
PLANNING COMMISSION

CITY MANAGER
Who Directs

| | |
|----------------------|-----------------------|
| BUILDING INSPECTIONS | PLANNING |
| CITY ATTORNEY | POLICE |
| ENERGY SERVICES | REGIONAL WATER SYSTEM |
| FINANCE | STREET DEPARTMENT |
| LIBRARY | SANITARY SEWER SYSTEM |
| PARKS & RECREATION | WATER SYSTEM |



Administrative Offices
City of Hermiston
180 N.E. 2nd Street
Hermiston, OR 97838
bsmith@hermiston.or.us

May 6, 2015

Dear Mayor, Council, Citizens and Members of the Budget Committee:

The City of Hermiston builds its budget based on principles contained in the adopted Financial Policies. These principles and policies are in place to ensure the financial integrity of the City and to maintain a high degree of financial stability and transparency.

The FY 2015-2016 budget continues and upholds those principles. The all funds budget is \$57,208,424 which is \$4.7 million larger than the FY 2014-2015 budget. The largest portion of this large increase is not what it seems. As staff reviewed the Oregon Budget Law, the way reserve funds and fund balances were to be budgeted needed to be adjusted. The fund balance from the General Fund was not shown in the budget in past years and it was determined that we needed to show those balances in the budget even if there is no intention to spend them. You will see an account called “reserved for future expenditure” that holds those balances in most cases.

Along with the budgeting of these reserves, you will notice some other structural changes to this budget. These revisions also influence some of the changes to the overall budget. Following is an explanation of the major changes:

- We are changing the flow of Transient Room Tax (TRT) funds within the budget. In the past the TRT fund (05) did not reflect the full amount of TRT. In the 2015-16 budget the full amount of TRT will show up in fund 05 and then will be transferred to other funds where it is utilized. This will make it easier to track the TRT revenues and how they are spent.
- Second, in this year’s budget activities that have been tracked in the Recreation Special Revenue Fund (07) have been moved to the Recreation Department in the General Fund (03). The activities are supported by typical general fund revenues such as fees for youth and adult recreation programs. In the past these programs were tracked in the Special Revenue Fund to ensure they were segregated from other General Fund programs and the related revenues were spent accordingly. However, we have implemented the use of Activity Codes in Caselle to account for programs and projects so staff now believe the revenues can be tracked in the general fund and still be able to segregate and report on these recreation activities. Doing this will eliminate the need for staff to arbitrarily allocate expenses between the Recreation Fund and the General Fund without a clear reason for doing so.

The nearly complete Recycled Water Plant Project causes a shift in the budget. The only remaining piece is the outfall water line. The construction funds are nearly spent with only a small amount needed to finish the river portion of the outfall. The expenditures are shifting in 2015-16 from the construction fund to the Bonded Debt Fund to service the debt.

The increase in the Hermiston Energy Services (HES) budget reflects increases in several areas, but is caused primarily by the increased cost of purchased power. The council approved a rate increase two months ago, but staff intends to propose a second rate increase later this year as discussed during the

meeting in which the rate increase was approved. Another adjustment to the HES budget may also be needed later this year to accommodate the establishment of the natural gas utility.

The 911 Fund is now officially moved out of the budget. Staff filed the final reports and will be bringing a closeout action to you prior to June 30.

The final large increase is the addition of the Harkenrider Center Construction Fund to the budget.

Below is the list of some new proposed allocations of funds:

- There is \$135,000 in capital in the utility fund for the water department. Approximately \$40,000 of that is allocated to repainting the whole water tower. This painting is necessary from a tank maintenance standpoint. It does include enough to change the imagery on the tower.
- I have added a reserve account titled Community Enhancement and seeded it with \$50,000 from the General Fund and \$50,000 from the HES Fund. These funds will be available for use on a community enhancement project that will be determined by the council after the public input process is complete.
- I have also established a City Hall Improvements reserve fund. I have allocated \$100,000 to this fund. Our current City Hall has a number of deficiencies. I would like to start to examine this year what our needs are and what possible solutions might be. We would not need the full amount for the study portion but it would leave some to implement any changes.
- As has been reported, the Faith Based Advisory Committee has been working on a program to start helping families in crisis. The program they have found requires a staffing presence to make it successful. The program takes one step further the work done in the “It’s just Dinner” program between the police and the school district. I have allowed enough in the city manager’s professional services budget that we could make a contribution to help the first year get established. Craig Fraley will attend the budget committee meeting to answer any further questions on this proposal.

The budget accommodates a 2.5% pay increase for City employees. It is 0.5% higher than the Police Union increase to catch up for an increase the Police Union received a few years ago that the rest of the employees did not receive.

Thanks to Amy, the finance department staff, and all of the Department Directors. They did great work on this budget and should be commended for their stewardship of public funds.

Sincerely,

A handwritten signature in black ink that reads "Byron D. Smith". The signature is written in a cursive, flowing style.

Byron D. Smith
City Manager

BUDGET PROCESS

Most local governments in Oregon must prepare and adopt an annual budget. Budget guidelines are determined by Oregon's Local Budget Law. The law requires citizen involvement in the preparation of the budget, public disclosure of the budget before its final adoption, and establishes standard procedures for preparing, presenting, and administering the budget.

The budget committee in Oregon is made up of the mayor and city councilors of the local government and an equal number of appointed citizens. The Hermiston Budget Committee consists of eighteen individuals, each uniquely suited to provide guidance and analysis for the city budget.

The law sets out the following specific procedures: 1) Appoint budget officer; 2) Prepare a proposed budget; 3) Publish notices of budget committee meeting; 4) Hold budget committee meetings; 5) Committee approves proposed budget and specifies the amount or rate of ad valorem taxes for each fund receiving tax revenues; 6) Publish budget summary and notice of budget hearing; 7) Hold a budget hearing; 8) Enact resolutions or ordinances to adopt budget, make appropriations, levy taxes by fund and categorize taxes; and 9) File budget and certify tax levy to county assessor and county clerk.

Following is the City of Hermiston's budget calendar for fiscal year 2015-16:

| | |
|------------|---|
| 05/13/2015 | Hold first budget committee meeting |
| 06/08/2015 | Hold budget hearing |
| 06/08/2015 | Council action of resolutions or ordinances to adopt budget, make appropriations, levy taxes and categorize taxes |
| 07/15/2015 | File budget with county assessor and county clerk |

During the fiscal year, circumstances may require expenses to be paid that were not budgeted or the city may receive revenue it did not plan for in its budget. A supplemental budget is required to pay additional expenses and spend the extra revenue. The supplemental budget must be adopted and appropriated before any additional money can be spent.

Adopting a budget will not involve the budget committee. After publishing a notice of the regular meeting at which the supplemental budget will be adopted, the governing body may adopt the supplemental budget by resolution if the expenditures are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more, the governing body must publish the supplemental budget notice and hold a special hearing.

THE BUDGET FRAMEWORK

The Hermiston budget is divided into separate funds, each with independent revenue sources and appropriations. The fund structure is determined by the specific reporting needs of our governing body and the need to report accurate and timely information to the community.

A complete listing of the funds and their descriptions is below.

1. Bonded Debt Fund (02): This fund provides for the levying of necessary property taxes to pay the outstanding general obligation bonds of the city. This fund is also required by Oregon statutes to account for the proceeds of the general obligation bonds issued for street and water and wastewater treatment improvements.
2. General Fund (03): As the name implies, the general fund provides for the accounting of all revenues and expenditures not specifically categorized into a separate fund. The general fund is the most diverse and largest of the city's funds. In accordance with the continuing policies of the community, the general fund is the source for the inter-fund transfers necessary to augment the operations of our other functions. The general fund is the source for inter-fund transfers to the reserve fund, the street fund, 911 communications fund, and is the direct source for our smaller capital outlay projects related to the departments and functions accounted in the fund. The general fund departments are categorized as:

| | | |
|-----------------------|----------------------|------------------------|
| City Council | Airport | Recreation |
| City Manager/Planning | Building Inspections | Conference Center |
| Finance | Parks | Public Safety Center |
| Legal Counsel | Municipal Pool | Police Operations |
| Court | Municipal Buildings | Audit & Others |
| Transportation | Library | Unappropriated Balance |

3. State Street Tax Fund (04): This is the fund where all gasoline tax revenues are deposited as required by Oregon state law to ensure that they will be used for street and roadway repair, maintenance and improvement. This fund is exclusively supported from the gasoline tax and a general fund subsidy if necessary. The expenditures accounted for in the fund are the labor, equipment, materials and contracted services necessary to maintain and improve the roadway surfaces and storm drainage system of the city.
4. Transient Room Tax Fund (05): This fund is used to receipt revenues collected from the city's transient room tax for appropriations to be made for economic, community and other development activities. The balance of the transient room tax revenues are appropriated directly to conference center management and operational costs, pool operation, TRT/Recreation programs reserve and Parks & Recreation Development reserve.
5. Utility Fund (06): This is an enterprise fund financed from user fees for water and recycled water use and connection charges to the system. Expenditures of this fund include all necessary personnel, equipment, materials, and contracted services necessary to maintain and improve the water and recycled water systems of the city. The fund is also responsible for the necessary transfers to the debt fund to carry the bonded debt and notes of the systems.
6. Recreation Special Revenue Fund (07): This fund is used to account for amounts designated for recreation activities for city residents.
7. Reserve Fund (08): This fund is used to accumulate money for long-term goals and projects of the City. Financed directly by appropriations from the operating funds and with limited revenues directly from small reimbursement projects, the reserve fund has been the major single fiscal tool which has provided the City with the stability and multiple year appropriations necessary to manage a small community in difficult financial times. The reserve fund allows the accumulation of resources to accomplish specifically authorized goals contained in the resolution which must be adopted to establish each account.
8. 911 Communications (09): This fund is the accounting entity to provide a means to guarantee that all 911 communications taxes and will be utilized for 911 dispatch services. This fund is exclusively

funded from 911 communication taxes and a general fund subsidy. The expenditures accounted in the fund are the labor, equipment, materials and contracted services necessary for the operation of this activity. This fund was discontinued as of June 30, 2014. Dispatch services are now being provided by Umatilla County.

9. Municipal Court Special Revenue Fund (10): This fund is used to account for fines and forfeits processed by the Municipal Court.
10. Miscellaneous Special Revenue Fund (11): This fund is used to account for the CIS Wellness grant and certain pass-through payments related to payroll and surcharges due to the state.
11. Conference Center Special Revenue Fund (12): This fund is used to account for revenues and expenditures relating to the operation of the city's conference center.
12. Hermiston Energy Services Fund (13): On October 1, 2001, the City of Hermiston acquired and became responsible for the municipally owned electric utility. This enterprise fund is financed from user fees for electrical use and other charges to the system. Expenditures in this fund include all necessary personnel, equipment, materials, and contracted services necessary to maintain and improve the electrical system of the city. This enterprise fund is also responsible for the necessary transfers to the debt fund to carry the bonded debt and notes of the system.
13. Revolving Loan Fund (14): This loan fund is used to account for various grants and other funding to assist small and medium size commercial and retail businesses, low income to moderate income individuals for housing rehabilitation projects. As these loans are repaid the funds will become available to re-loan.
14. Regional Water Fund (15): On November 1993, voters in the City of Hermiston approved a ballot measure to issue general obligation bonded indebtedness in an amount not to exceed 5,000,000 to finance the city's portion of a regional water system. The balance of the construction costs were funded through revenue bonds issued by the Port of Umatilla and retired by revenues from non-city users of the system. Construction was completed in 1996 and this has become an operating enterprise fund with expenditures including all necessary personnel, equipment, materials and contracted services necessary to operate the system.
15. RWTP Construction Fund (16): In accordance with the city policy of isolating and independently accounting for major capital projects, this fund was created in fiscal year 2008-09.
16. EOTEC Construction Fund (18): This fund was created for the accountability of funds for the purpose of acquiring, developing, constructing and equipping the Eastern Oregon Trade and Event Center (EOTEC).
17. Law Enforcement Special Revenue Fund (20): This fund is used to account for amounts designated by the City for law enforcement and related purposes.
18. Library Special Revenue Fund (21): This fund is used to account for amounts designated by the City for library operations and improvements.
19. 2014 Water & Sewer Revenue Bonds (31): This fund is used to account for the proceeds of the general obligation bonds issued for the water and wastewater treatment facilities.
20. Senior Center Construction Fund (32): This fund is used to account for the proceeds of the grant and other resources received to construct a new Senior Center in Hermiston.

FUND ACCOUNTING

The accounts of the city are organized on the basis of funds and account groups. Each is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

Enterprise funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

INTER-FUND APPROPRIATIONS

The governmental accounting system gives rise to a great deal of confusion for the individual not directly associated with the required accounting systems. A multiple fund structure provides an accuracy of reporting and control of expenditures unsurpassed for the type of activities which this government must undertake. This positive side more than compensates for the overstatement of total outlays and the multiple accounting in cumulative recaps of total budget which the system forces.

The best example of the overstatement of the budget is in the interaction between funds included in the relationship between the general fund, the street fund and the reserve fund in the expenditure of roadway construction or overlay funds. Since state reporting requirements demand we include all street related costs in the street fund, it is necessary for us to include the appropriations we make each year to the reserve for roadway construction to be included in the street fund. The gasoline tax is not sufficient to cover the costs of our total efforts in street maintenance and improvement, so we must appropriate a transfer from the general fund to balance the street fund. The actual expenditure of roadway improvements occurs in the reserve fund.

This complicated interaction requires the city to anticipate revenues in the general fund, appropriate the necessary funds to the street fund, anticipate the revenue in the street fund and appropriate the transfer to the reserve fund, anticipate the revenue and appropriate for the expenditures in the reserve fund. Because the expenses for roadway improvements are beyond the ability of our local government to complete in any one year, the reserve appropriation will reflect the current transfer and the accumulated balances designed to accomplish the projects identified in the roadway capital improvement plan.

Due to this interaction of funds, the same funds are identified as an expense three times and a revenue three times. This inflation of the total budget is an unfortunate side impact which occurs in this system.

CASH BALANCES BY FUND

The fund balances as of June 30 for each non-capital outlay fund are as follows:

| | 2008-09 (Audited) | 2009-10 (Audited) | 2010-11 (Audited) | 2011-12 (Audited) | 2012-13 (Audited) | 2013-14 (Audited) |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>BONDED DEBT FUND</u> | | | | | | |
| Revenues: | | | | | | |
| Non-Tax | 1,293,760 | 1,295,448 | 1,292,856 | 1,318,795 | 1,330,466 | 1,348,829 |
| Tax | 323,305 | 378,310 | 374,078 | 353,700 | 281,672 | 321,129 |
| Expenditures | 1,624,108 | 1,625,876 | 1,620,675 | 1,583,986 | 1,587,152 | 1,667,341 |
| Balance | 101,973 | 149,855 | 196,114 | 284,623 | 309,609 | 316,336 |
| <u>GENERAL FUND</u> | | | | | | |
| Revenues | 7,355,454 | 7,822,982 | 7,704,500 | 7,735,317 | 7,904,994 | 8,326,811 |
| Expenditures & Trans. | 8,077,634 | 6,615,189 | 6,762,581 | 7,102,657 | 8,647,113 | 8,546,566 |
| Balance | 2,641,048 | 3,848,871 | 4,790,760 | 5,423,420 | 4,681,301 | 4,707,234 |
| <u>UTILITY FUND</u> | | | | | | |
| Revenues | 3,614,773 | 3,990,761 | 4,109,905 | 4,191,705 | 4,230,161 | 4,377,549 |
| Expenditures & Trans. | 3,265,993 | 3,019,943 | 3,280,708 | 3,599,283 | 4,795,165 | 3,708,781 |
| Balance | 811,558 | 1,782,376 | 2,611,573 | 3,203,995 | 2,638,991 | 3,646,772 |
| <u>SPECIAL REV FUNDS</u> | | | | | | |
| Revenues | 913,982 | 915,772 | 931,697 | 948,129 | 960,751 | 1,034,686 |
| Expenditures & Trans. | 859,957 | 894,678 | 861,457 | 641,289 | 702,955 | 1,027,811 |
| Balance | 532,199 | 553,293 | 623,533 | 930,373 | 1,188,169 | 1,051,726 |
| <u>ENERGY SERVICES</u> | | | | | | |
| Revenues | 7,474,956 | 7,637,194 | 7,377,263 | 7,326,075 | 7,334,166 | 7,595,398 |
| Expenditures & Trans. | 6,795,748 | 6,949,737 | 7,003,192 | 7,126,960 | 7,243,280 | 7,910,650 |
| Balance | 3,053,785 | 3,741,242 | 4,115,313 | 4,314,428 | 4,405,314 | 4,736,048 |
| <u>REGIONAL WATER</u> | | | | | | |
| Revenues | 624,670 | 611,732 | 545,900 | 465,652 | 587,846 | 639,267 |
| Expenditures & Trans. | 445,326 | 449,058 | 472,933 | 479,607 | 498,527 | 598,469 |
| Balance | 565,785 | 728,459 | 801,426 | 787,471 | 876,790 | 874,486 |

CONSOLIDATED REVENUES AND EXPENDITURES BY FUND

COMPARISON OF REVENUES

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| Bonded Debt | 1,711,815 | 1,620,839 | 2,590,560 | 3,767,354 | 3,767,354 | 3,767,354 |
| General | 9,657,347 | 10,206,091 | 9,046,793 | 12,715,355 | 12,715,355 | 12,715,355 |
| State Tax Street | 1,246,140 | 1,194,050 | 1,238,000 | 2,017,500 | 2,017,500 | 2,017,500 |
| Transient Room Tax | 98,940 | 135,476 | 70,000 | 573,335 | 573,335 | 573,335 |
| Utility | 5,686,137 | 4,377,550 | 4,965,460 | 8,480,520 | 8,480,520 | 8,480,520 |
| Recreation Special Revenue | 288,104 | 565,836 | 279,200 | 235,000 | 235,000 | 239,000 |
| Reserve | 2,753,794 | 1,164,987 | 6,606,227 | 7,084,060 | 7,084,060 | 7,090,060 |
| 911 Communication | 754,693 | 833,364 | - | - | - | - |
| Municipal Court Special Revenue | 215,874 | 184,965 | 200,000 | 281,900 | 281,900 | 281,900 |
| Miscellaneous Special Revenue | 208,952 | 17,966 | 35,000 | 30,000 | 30,000 | 30,000 |
| Conference Center | 150,509 | 173,240 | 158,350 | 249,975 | 249,975 | 249,975 |
| Hermiston Energy Services | 7,974,522 | 7,753,657 | 9,154,878 | 11,435,765 | 11,435,765 | 11,435,765 |
| Revolving Loan | - | - | - | - | - | - |
| Regional Water | 688,191 | 799,343 | 593,566 | 1,437,800 | 1,437,800 | 1,437,800 |
| RWTP Construction | 5,056,322 | 11,498,207 | 4,000,000 | - | - | - |
| EOTEC Construction | 237,589 | 61,458 | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| Law Enforcement Special Revenue | 64,186 | 38,362 | 78,814 | 68,500 | 68,500 | 71,500 |
| Library Special Revenue | 39,129 | 29,736 | 48,500 | 58,000 | 58,000 | 58,000 |
| 2014 Utility Rev Bonds | - | 4,864,162 | 5,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| Sr Ctr Const Fund | - | - | 2,073,360 | 2,073,360 | 2,073,360 | 2,073,360 |
| TOTAL | 36,832,244 | 45,519,289 | 52,438,708 | 57,208,424 | 57,208,424 | 57,221,424 |

COMPARISON OF EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| Bonded Debt | 1,587,152 | 1,809,432 | 2,590,560 | 3,767,354 | 3,767,354 | 3,767,354 |
| General | 8,645,712 | 8,496,558 | 9,046,793 | 12,715,355 | 12,715,355 | 12,715,355 |
| State Tax Street | 1,131,331 | 947,106 | 1,238,000 | 2,017,500 | 2,017,500 | 2,017,500 |
| Transient Room Tax | 82,249 | 101,866 | 70,000 | 573,335 | 573,335 | 573,335 |
| Utility | 4,795,163 | 3,749,653 | 4,965,460 | 8,480,520 | 8,480,520 | 8,480,520 |
| Recreation Special Revenue | 83,068 | 108,342 | 279,200 | 235,000 | 235,000 | 239,000 |
| Reserve | 1,360,550 | 609,753 | 6,606,227 | 7,084,060 | 7,084,060 | 7,090,060 |
| 911 Communication | 716,774 | 738,464 | - | - | - | - |
| Municipal Court Special Revenue | 198,303 | 186,133 | 200,000 | 281,900 | 281,900 | 281,900 |
| Miscellaneous Special Revenue | 138,789 | 18,450 | 35,000 | 30,000 | 30,000 | 30,000 |
| Conference Center | 199,070 | 116,473 | 158,350 | 249,975 | 249,975 | 249,975 |
| Hermiston Energy Services | 7,190,138 | 7,648,994 | 9,154,878 | 11,435,765 | 11,435,765 | 11,435,765 |
| Revolving Loan | - | - | - | - | - | - |
| Regional Water | 487,406 | 609,877 | 593,566 | 1,437,800 | 1,437,800 | 1,437,800 |
| RWTP Construction | 2,061,985 | 13,666,215 | 4,000,000 | - | - | - |
| EOTEC Construction | 237,590 | 61,459 | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| Law Enforcement Special Revenue | 64,902 | 41,602 | 78,814 | 68,500 | 68,500 | 71,500 |
| Library Special Revenue | 33,403 | 31,138 | 48,500 | 58,000 | 58,000 | 58,000 |
| 2014 Water & Sewer Revenue Bonds | - | 11,250 | 5,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| Sr Ctr Const Project | - | - | 2,073,360 | 2,073,360 | 2,073,360 | 2,073,360 |
| TOTAL | 29,013,585 | 38,952,765 | 52,438,708 | 57,208,424 | 57,208,424 | 57,221,424 |

CONSOLIDATED REVENUES AND EXPENDITURES BY CHARACTER

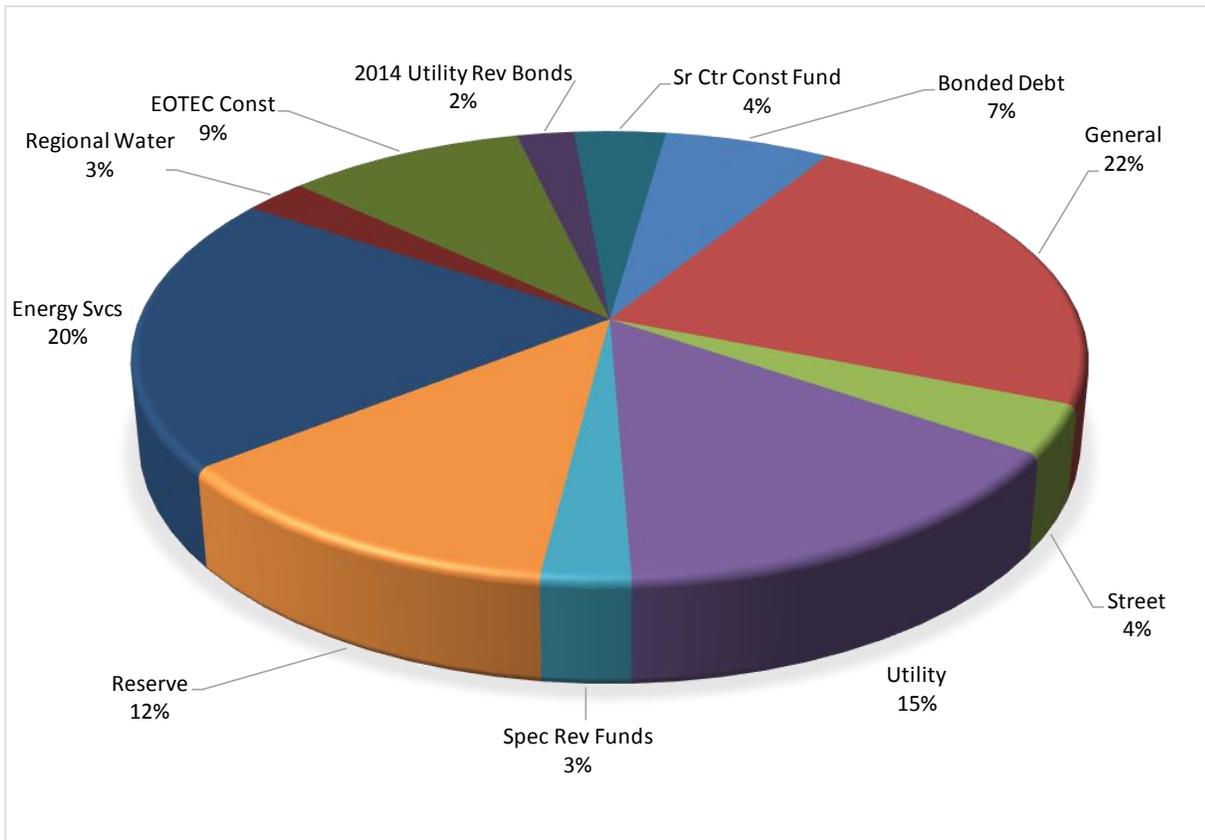
COMPARISON OF REVENUES

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| Property Taxes | 4,974,936 | 5,035,069 | 4,822,125 | 5,526,890 | 5,526,890 | 5,526,890 |
| Local Assessments | 20,747 | 20,780 | 20,000 | 20,000 | 20,000 | 20,000 |
| Licenses & Franchises | 731,083 | 780,235 | 695,350 | 774,200 | 774,200 | 774,200 |
| Fines & Penalties | 750,784 | 666,095 | 617,000 | 845,500 | 845,500 | 845,500 |
| Use of City Money | 139,203 | 218,527 | 102,350 | 162,000 | 162,000 | 162,000 |
| From Other Agencies | 6,411,048 | 13,799,190 | 8,231,200 | 4,517,500 | 4,517,500 | 4,517,500 |
| Service Charges | 1,562,646 | 2,673,549 | 2,151,330 | 2,603,240 | 2,603,240 | 2,603,240 |
| Non-Revenue Receipts | 38,440 | 4,892,879 | 5,485,000 | 26,100 | 26,100 | 26,100 |
| Miscellaneous Revenues | 698,378 | 199,120 | 91,414 | 111,000 | 111,000 | 111,000 |
| Sanitary Sewer Service | 1,853,054 | 1,904,486 | 2,054,510 | 2,220,700 | 2,220,700 | 2,220,700 |
| Water Service | 2,939,243 | 2,445,049 | 2,475,500 | 2,889,300 | 2,889,300 | 2,889,300 |
| Energy Service | 7,304,215 | 7,562,038 | 7,570,000 | 8,180,765 | 8,180,765 | 8,180,765 |
| Transfer From Other Funds | 5,339,126 | 3,217,262 | 4,488,036 | 5,818,549 | 5,818,549 | 5,831,549 |
| Cash Forward | 4,069,340 | 2,105,010 | 13,634,893 | 23,512,680 | 23,512,680 | 23,512,680 |
| TOTAL | 36,832,244 | 45,519,289 | 52,438,708 | 57,208,424 | 57,208,424 | 57,221,424 |

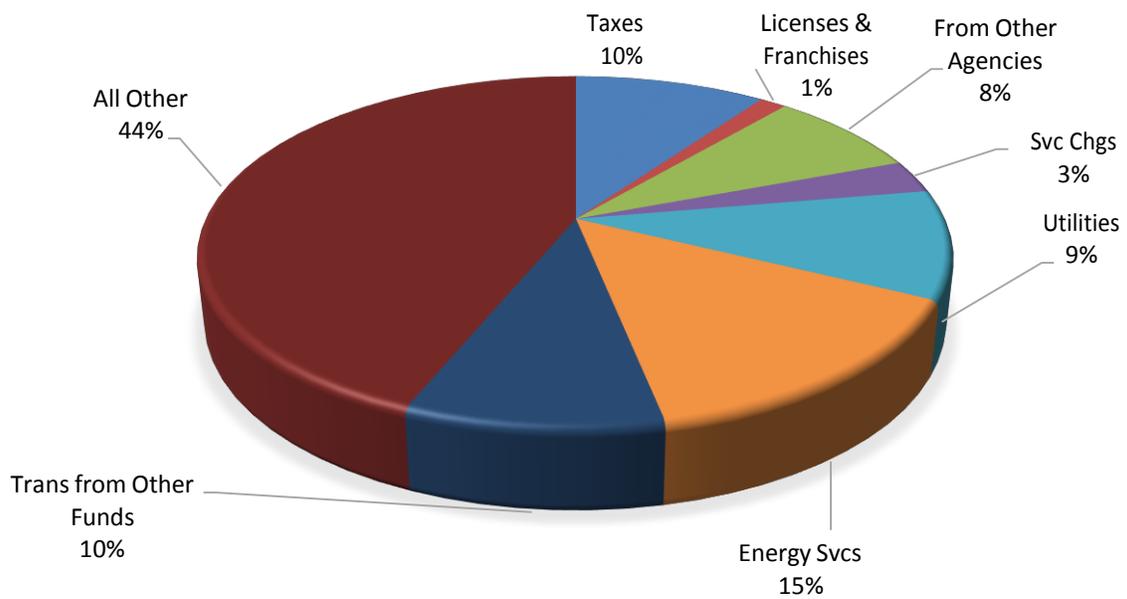
COMPARISON OF EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| Personnel Services | 8,588,614 | 8,923,921 | 9,035,523 | 9,343,134 | 9,343,134 | 9,343,134 |
| Materials & Services | 12,839,153 | 10,777,960 | 17,744,607 | 17,653,035 | 17,653,035 | 17,664,118 |
| Capital Outlay | 1,557,390 | 14,328,438 | 17,337,697 | 6,687,045 | 6,687,045 | 6,828,045 |
| Transfers: | | | | | | |
| Bonded Debt | 1,300,161 | 1,302,639 | 2,268,434 | 3,205,465 | 3,205,465 | 3,205,465 |
| General Fund | - | - | - | 350,000 | 350,000 | 350,000 |
| Recreation Special Revenue | 150,000 | 283,901 | 49,700 | 4,000 | 4,000 | 4,000 |
| Reserve | 2,343,900 | 651,101 | 2,037,626 | 1,104,461 | 1,104,461 | 1,103,461 |
| 911 Communication | 632,635 | 703,705 | - | | | |
| Conference Center Fund | | | | 95,975 | 95,975 | 95,975 |
| Law Enforcement Special Revenue | - | - | 13,500 | 12,000 | 12,000 | 12,000 |
| Revolving Loan | - | - | - | | | |
| Gas Utility | | | | | | |
| Utility Fund | | | | 790,000 | 790,000 | 790,000 |
| HES Fund | | | | 600,000 | 600,000 | 600,000 |
| Sr Ctr Const Fund | - | - | 73,360 | | | |
| Debt Service | 1,587,152 | 1,809,432 | 2,590,560 | 3,657,354 | 3,657,354 | 3,657,354 |
| Special Payments | 14,580 | 171,668 | 409,000 | 232,400 | 232,400 | 232,400 |
| Unappropriated Balance | - | - | 878,700 | 3,921,085 | 3,921,085 | 3,916,280 |
| Res for Future Expenditures | | | | 9,552,470 | 9,552,470 | 9,419,192 |
| TOTAL | 29,013,585 | 38,952,765 | 52,438,708 | 57,208,424 | 57,208,424 | 57,221,424 |

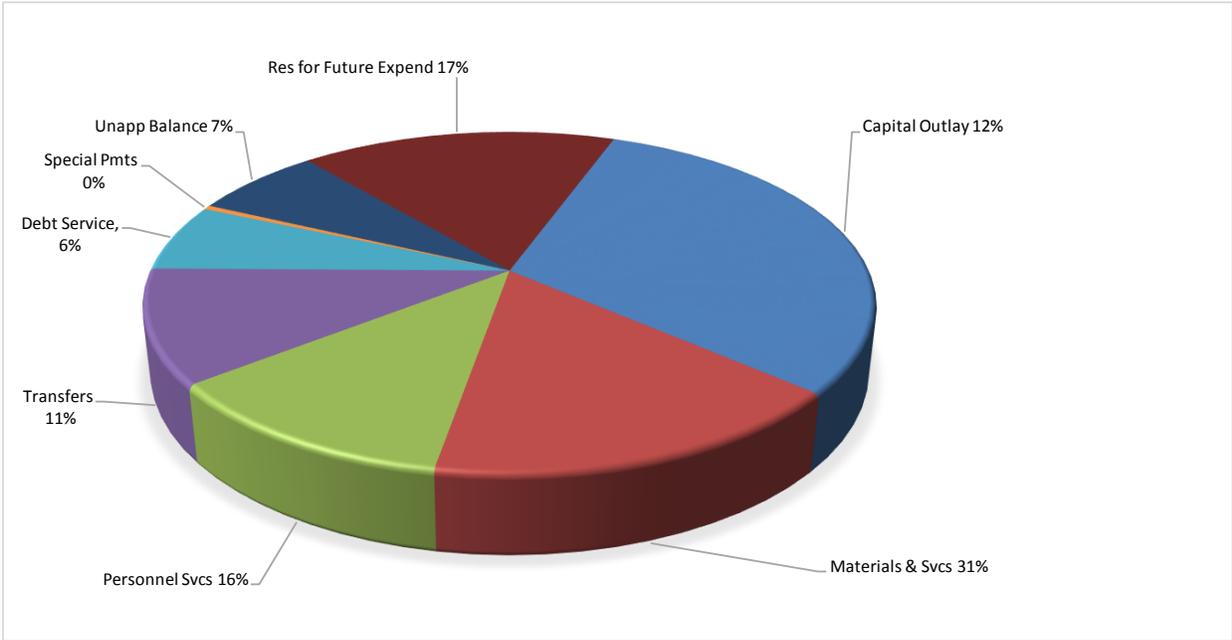
CONSOLIDATED REVENUES BY FUND CHART



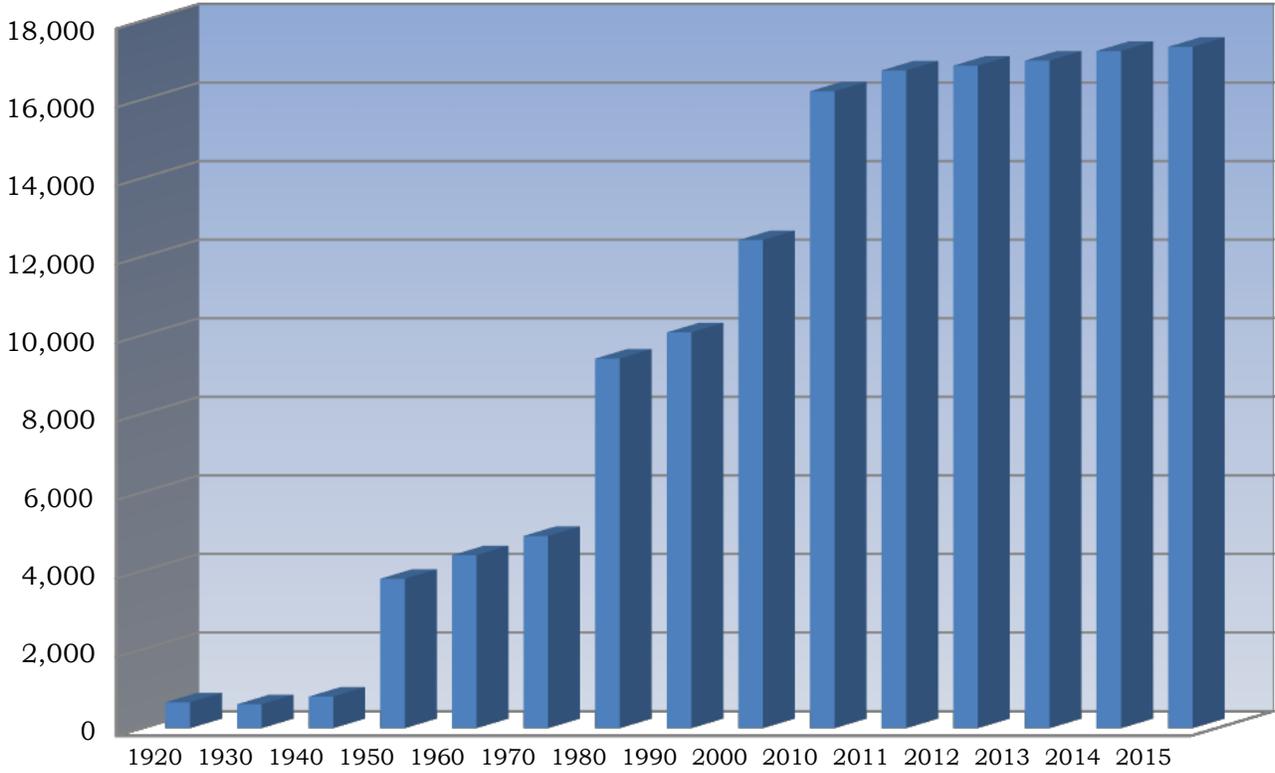
CONSOLIDATED REVENUES BY CHARACTER OBJECT



CONSOLIDATED EXPENDITURES BY CHARACTER CHART



**Population
17,345**



TAX HISTORY

| Fiscal Year | Tax Levy Submitted | Inside 6% | Outside 6% | G.O. Bond Issues | Bancroft Bond Issues | Population |
|-------------|--------------------|--------------|------------|------------------|----------------------|------------|
| 1920-21 | 6,250.00 | 6,250.00 | | | | 655 |
| 1930-31 | 6,250.00 | 6,250.00 | | | | 608 |
| 1940-41 | 6,385.00 | 6,385.00 | | | | 803 |
| 1950-51 | 15,878.00 | 15,878.00 | | | | 3,804 |
| 1960-61 | 76,225.00 | 19,300.00 | 56,924.41 | | | 4,402 |
| 1970-71 | 148,877.00 | 148,877.00 | | | | 4,893 |
| 1980-81 | 954,165.00 | 290,279.64 | 632,836.36 | 31,049.00 | | 9,408 |
| 1981-82 | 1,108,206.15 | 308,456.12 | 765,272.03 | 34,478.00 | | 9,700 |
| 1982-83 | 1,099,425.00 | 327,333.00 | 738,423.00 | 33,669.00 | | 9,630 |
| 1983-84 | 1,099,379.00 | 347,133.00 | 719,760.00 | 32,486.00 | | 9,835 |
| 1984-85 | 1,113,565.00 | 1,200,000.00 | | 31,304.00 | | 9,890 |
| 1985-86 | 1,230,121.00 | 1,200,000.00 | | 30,121.00 | | 9,914 |
| 1986-87 | 1,302,872.00 | 1,272,000.00 | | 30,872.00 | | 9,890 |
| 1987-88 | 1,379,397.00 | 1,113,845.00 | | 30,517.00 | 235,035.00 | 9,870 |
| 1988-89 | 1,434,572.00 | 1,232,192.00 | | 32,220.00 | 170,160.00 | 9,860 |
| 1989-90 | 1,518,092.00 | 1,349,416.00 | | 26,055.00 | 142,599.00 | 9,860 |
| 1990-91 | 1,552,821.00 | 1,430,380.00 | | 16,192.00 | 106,249.00 | 10,075 |
| 1991-92 | 1,615,733.00 | 1,517,691.00 | | 9,497.00 | 88,545.00 | 10,075 |
| 1992-93 | 1,621,089.00 | 1,609,186.00 | | 11,903.00 | | 10,045 |
| 1993-94 | 1,717,630.00 | 1,706,249.00 | | 11,381.00 | | 10,215 |
| 1994-95 | 2,258,724.00 | 1,809,960.00 | | 448,764.00 | | 10,332 |
| 1995-96 | 1,991,044.00 | 1,929,161.00 | | 61,883.00 | | 10,605 |
| 1996-97 | 2,417,024.00 | 2,045,797.00 | | 371,227.00 | | 11,061 |
| 1997-98 | 2,574,503.00 | 2,169,858.00 | | 404,645.00 | | 11,340 |

TAX HISTORY (Permanent Operating Tax Rate \$6.0860/\$1,000)

| Fiscal Year | Taxable Value | Operating Rate | Operating Tax | Bond Rate | Bond Tax | Total Tax Imposed | Population |
|-------------|---------------|----------------|---------------|-----------|----------|-------------------|------------|
| 1989-99 | 343,341,230 | 4.8894 | 1,678,716 | 1.1717 | 402,293 | 2,081,009 | 11,595 |
| 1999-00 | 368,557,070 | 4.8894 | 1,802,010 | 1.0950 | 403,570 | 2,205,580 | 12,165 |
| 2000-01 | 405,856,680 | 4.8894 | 1,984,230 | 0.9565 | 389,150 | 2,373,380 | 12,425 |
| 2001-02 | 467,733,020 | 4.8894 | 2,286,839 | 0.7475 | 349,631 | 2,321,802 | 13,560 |
| 2002-03 | 494,029,220 | 4.8894 | 2,415,342 | 0.7265 | 358,911 | 2,774,253 | 14,120 |
| 2003-04 | 526,243,480 | 5.0841 | 2,676,555 | 0.6948 | 365,826 | 3,042,381 | 14,540 |
| 2004-05 | 561,341,500 | 5.0841 | 2,854,052 | 0.6749 | 378,912 | 3,232,964 | 14,700 |
| 2005-06 | 589,997,120 | 5.0841 | 2,998,901 | 0.6480 | 382,318 | 3,381,219 | 15,025 |
| 2006-07 | 644,683,321 | 6.0860 | 3,869,614 | 0.1706 | 109,982 | 3,979,596 | 15,410 |
| 2007-08 | 669,241,051 | 6.0860 | 4,030,551 | 0.4958 | 331,810 | 4,362,361 | 15,780 |
| 2008-09 | 705,153,815 | 6.0860 | 4,291,566 | 0.4817 | 339,672 | 4,631,238 | 16,080 |
| 2009-10 | 745,218,903 | 6.0860 | 4,472,692 | 0.5234 | 390,386 | 4,863,078 | 16,215 |
| 2010-11 | 761,094,614 | 6.0860 | 4,549,684 | 0.5087 | 387,168 | 4,549,684 | 16,745 |
| 2011-12 | 783,138,675 | 6.0860 | 4,634,210 | 0.4638 | 363,219 | 4,997,429 | 16,865 |
| 2012-13 | 805,177,490 | 6.0860 | 4,754,795 | 0.3485 | 280,677 | 5,035,472 | 16,995 |
| 2013-14 | 807,543,485 | 6.0860 | 4,751,445 | 0.3983 | 322,009 | 5,073,454 | 17,240 |

PERSONNEL SERVICES SUMMARY

Supplemental Information
Salaries Paid From More Than One Source

| Position Description | No Emp | Total Salary | Pg No | Amount |
|-----------------------|--------|--------------|-------|--------|-------|--------|-------|--------|-------|--------|
| City Manager | 1 | 125,227 | 88 | 47,129 | 91 | 47,129 | 138 | 30,969 | | |
| Finance Director | 1 | 107,927 | 41 | 10,798 | 88 | 45,325 | 91 | 45,325 | 138 | 6,479 |
| Executive Secretary | 1 | 54,761 | 39 | 41,068 | 41 | 13,638 | | | | |
| Permit Tech II | 1 | 50,429 | 53 | 17,153 | 79 | 16,368 | 91 | 16,368 | | |
| Recreation Supervisor | 1 | 72,466 | 57 | 24,683 | 63 | 47,828 | | | | |

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| <u>City Council</u> | | | | | | |
| Mayor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Councilors | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Total FTE | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| <u>City Manager/Planning</u> | | | | | | |
| City Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant City Manager | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | .75 | .75 | .00 | .75 | .75 | .75 |
| General Clerical | .50 | .50 | .50 | .50 | .50 | .50 |
| Total FTE | 2.25 | 2.25 | 2.50 | 3.25 | 3.25 | 3.25 |
| <u>Finance</u> | | | | | | |
| Finance Director/Recorder | .13 | .13 | .10 | .10 | .10 | .10 |
| Executive Secretary | .50 | .50 | .50 | .25 | .25 | .25 |
| Total FTE | .63 | 0.63 | .60 | .35 | .35 | .35 |
| <u>Court</u> | | | | | | |
| Municipal Judge (.33 FTE) | 1.00 | 1.00 | .33 | .33 | .33 | .33 |
| Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| General Clerical | .80 | .70 | .75 | .75 | .75 | .75 |
| Total FTE | 3.80 | 3.70 | 3.08 | 3.08 | 3.08 | 3.08 |
| <u>Building Inspections</u> | | | | | | |
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Asst. Building Official/Inspector | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector | .50 | .50 | .50 | .50 | .50 | .50 |
| Electrical Inspector | 1.00 | 1.00 | .00 | .00 | .00 | .00 |
| Permit Technician II | .33 | .33 | .34 | .34 | .34 | .34 |
| Total FTE | 2.83 | 2.83 | 2.84 | 2.84 | 2.84 | 2.84 |
| <u>Parks</u> | | | | | | |
| Park Maintenance Foreman | 1.00 | 1.00 | .00 | .00 | .00 | .00 |
| Park/Facility Lead Worker | .00 | .00 | .00 | .00 | .00 | .00 |
| Municipal Service Worker II | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Municipal Service Worker I | .00 | .00 | .00 | .00 | .00 | .00 |
| Seasonal Maintenance (3 FTE) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total FTE | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| <u>Municipal Pool</u> | | | | | | |
| Recreation/Aquatics Coordinator | .33 | .33 | .34 | .34 | .34 | .34 |
| Swim Pool (10 FTE) | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Total FTE | 10.33 | 10.33 | 10.34 | 10.34 | 10.34 | 10.34 |
| <u>Library</u> | | | | | | |
| Library Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Librarian III | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Librarian II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Library Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Library Assistants (6.5 FTE) | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Total FTE | 10.00 | 10.00 | 9.00 | 9.00 | 9.00 | 9.00 |

Personnel Distribution (Continued)

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Parks & Recreation Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation/Aquatics Coord | .67 | .67 | .66 | .66 | .66 | .66 |
| General Clerical | .80 | .80 | .80 | 1.00 | 1.00 | 1.00 |
| Summer Park Program (5 FTE) | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Total FTE | 7.47 | 7.47 | 7.46 | 7.66 | 7.66 | 7.66 |
| <u>Police Operations</u> | | | | | | |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Captain | .00 | .50 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Lieutenant | .50 | .00 | .00 | .00 | .00 | .00 |
| Operations Captain | .00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Lieutenant | 1.00 | .00 | .00 | .00 | .00 | .00 |
| Police Sergeants | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Communications Manager | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Patrol Officers | 17.00 | 17.00 | 17.00 | 13.00 | 13.00 | 13.00 |
| Patrol Corporal | .00 | .00 | .00 | 4.00 | 4.00 | 4.00 |
| School Resource Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Youth Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Enforcement Officer | 1.00 | .50 | 1.00 | .50 | .50 | .50 |
| Senior Secretary | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior General Clerical | 1.00 | 1.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| Total FTE | 27.50 | 27.00 | 30.50 | 30.50 | 30.50 | 30.50 |
| <u>Transient Room Tax</u> | | | | | | |
| Assistant City Manager | .25 | .25 | .00 | .00 | .00 | .00 |
| Administrative Assistant | .00 | .00 | .00 | .00 | .00 | .00 |
| Total FTE | 0.25 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>State Tax Street Fund</u> | | | | | | |
| Street Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Street Maintenance Foreman | .00 | .00 | .00 | .00 | .00 | .00 |
| Permit Technician II | .33 | .33 | .33 | .33 | .33 | .33 |
| Mechanic/Municipal Svc. Worker | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Municipal Worker II | 2.00 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Municipal Worker I | 1.00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Municipal Worker (Part-time FTE 1) | .00 | 1.00 | 1.14 | 1.14 | 1.14 | 1.14 |
| Total FTE | 5.33 | 6.33 | 6.47 | 6.47 | 6.47 | 6.47 |
| <u>Disposal Plant Maintenance</u> | | | | | | |
| Wastewater Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager | .40 | .38 | .38 | .38 | .38 | .38 |
| Finance Director/Recorder | .38 | .38 | .42 | .42 | .42 | .42 |
| Senior General Clerical | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Utility Clerk/Cashier | 1.00 | .00 | .00 | .00 | .00 | .00 |
| Payroll/HR | .00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Wastewater Lab technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Wastewater Chief Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Wastewater Worker IV | .00 | .00 | .00 | .00 | .00 | .00 |
| Wastewater Worker III | .00 | .00 | 1.00 | .00 | .00 | .00 |
| Wastewater Worker II | 2.00 | 3.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| Wastewater Worker I | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total FTE | 11.28 | 11.26 | 11.30 | 11.30 | 11.30 | 11.30 |

Personnel Distribution (Continued)

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| <u>Water Production & Maintenance</u> | | | | | | |
| Water Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager | .40 | .38 | .38 | .38 | .38 | .38 |
| Finance Director/Recorder | .38 | .38 | .42 | .42 | .42 | .42 |
| Permit Technician II | .33 | .33 | .33 | .33 | .33 | .33 |
| Senior General Clerical | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Water Chief Operator | .00 | .00 | .00 | .00 | .00 | .00 |
| Water Utility Worker II | 3.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Water Utility worker I | 2.00 | .00 | .00 | .00 | .00 | .00 |
| Meter Reader/General Clerical | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total FTE | 9.61 | 9.59 | 9.63 | 9.63 | 9.63 | 9.63 |
| <u>911 Communications</u> | | | | | | |
| Administrative Captain | .00 | .00 | .00 | .00 | .00 | .00 |
| Administrative Lieutenant | .50 | .50 | .00 | .00 | .00 | .00 |
| Administrative Sergeant | .00 | .00 | .00 | .00 | .00 | .00 |
| Communications Manager | .00 | .00 | .00 | .00 | .00 | .00 |
| Dispatch/Clerk | 7.00 | 7.00 | .00 | .00 | .00 | .00 |
| Data Entry Clerk | 1.00 | 1.00 | .00 | .00 | .00 | .00 |
| Total FTE | 8.50 | 8.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Regional Water</u> | | | | | | |
| Water Chief Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Utility Worker IV | .00 | .00 | .00 | .00 | .00 | .00 |
| Total FTE | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| <u>Hermiston Energy Services</u> | | | | | | |
| Electric Utility Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager | .20 | .20 | .25 | .25 | .25 | .25 |
| Finance Director/Recorder | .20 | .13 | .06 | .06 | .06 | .06 |
| Accounting Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total FTE | 2.40 | 2.33 | 2.31 | 2.31 | 2.31 | 2.31 |
| Grand Total | 118.18 | 118.47 | 112.03 | 111.73 | 111.73 | 111.73 |

BONDED DEBT MANAGEMENT

1. Bonded Debt Fund: This fund provides for the levying of necessary property taxes to pay the outstanding general obligation bonds of the city. This fund is also required by Oregon statutes to account for the proceeds of the general obligation bonds issued for water and sewer improvements.
2. General Obligation Debt Limit: ORS 223.295 limit on city indebtedness. “(1) A city may incur indebtedness in the form of general obligation bonds and general obligation interim financing notes pursuant to ORS 223.235.”

BONDED DEBT FUND

The City issues bonds to provide funds for the acquisition and construction of major capital facilities. Bonds have been issued for both general government and proprietary activities.

In the spring of 1997 the City issued revenue bonds for utility improvements in the amount of \$4,500,000 for the purpose of financing the cost of construction of a new water reservoir, certain water pressure zone and pump improvements and regional water completion improvements. These bonds were refunded in the spring of 2007 and again in the fall of 2011. This obligation will be met in fiscal year 2024-25. Following is a payment schedule for the next seven years:

| Water Bonds | Due Date | 2015-16 | 2016-17 | | | | | |
|--------------------|-----------------|----------------|----------------|----------|----------|----------|----------|----------|
| Principal | Oct | 293,315 | 303,410 | 0 | 0 | 0 | 0 | 0 |
| Interest | Oct/Apr | <u>24,465</u> | <u>12,440</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | | 317,780 | 315,850 | 0 | 0 | 0 | 0 | 0 |

| 2011 Utility Ref Bonds | Due Date | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Principal | Aug | 235,000 | 240,000 | 250,000 | 255,000 | 260,000 | 270,000 | 285,000 |
| Interest | Aug/Feb | <u>86,890</u> | <u>80,350</u> | <u>73,000</u> | <u>65,425</u> | <u>56,400</u> | <u>45,800</u> | <u>34,700</u> |
| Total | | 321,890 | 320,350 | 323,000 | 320,425 | 316,400 | 315,800 | 319,700 |

In the spring of 2014 the City issued \$4,715,000 in revenue bonds to pay for a portion of capital improvements, including constructing, repairing and expanding the City’s recycled water treatment facilities and water delivery facilities. Following is a payment schedule for the next seven years:

| 2014 Utility Rev Bonds | Due Date | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Principal | Nov | 100,150 | 100,150 | 125,000 | 130,000 | 135,000 | 140,000 | 145,000 |
| Interest | Nov/May | <u>100,150</u> | <u>100,150</u> | <u>197,800</u> | <u>192,700</u> | <u>187,400</u> | <u>181,900</u> | <u>176,200</u> |
| Total | | 200,300 | 200,300 | 322,800 | 322,700 | 322,400 | 321,900 | 321,200 |

In the spring of 2003 the City issued \$3,635,000 in full faith and credit obligations for the construction of a combined lap and multi-use outdoor community swimming pool and associated facilities. These bonds were refunded in the spring of 2013. This obligation will be met in fiscal year 2032-33. Following is a payment schedule for the next seven years. Following is a payment schedule for the next seven years:

| 2013 Ref Pool Bonds | Due Date | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Principal | Dec. | 100,000 | 100,000 | 110,000 | 110,000 | 120,000 | 130,000 | 140,000 |
| Interest | Dec/June | <u>90,750</u> | <u>89,925</u> | <u>88,900</u> | <u>86,670</u> | <u>83,220</u> | <u>78,820</u> | <u>73,420</u> |
| Total | | 190,750 | 189,925 | 198,900 | 196,670 | 203,220 | 208,820 | 213,420 |

Hermiston Energy Services

Receiving a “Volume Cap” allocation from the State of Oregon Private Activity Board allowed the city to finance costs to acquire the assets of the electric distribution system from PacificCorp through a permanent bond issue on a tax-exempt basis versus taxable rate. In February 2002 the City was successful in receiving the balance of its request for “Volume Cap” and proceeded with permanent bond financing. The city worked with Banc of America Securities LLC on its permanent financing which was completed in October 2005. This obligation will be met in the fiscal year 2032-33. Following is a payment schedule for the next seven years:

| 2005 HES Obligations | Due Date | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-----------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Principal | Oct | 305,000 | 330,000 | 365,000 | 395,000 | 430,000 | 470,000 | 510,000 |
| Interest | Oct/Apr | <u>518,950</u> | <u>506,060</u> | <u>492,160</u> | <u>476,465</u> | <u>458,900</u> | <u>439,810</u> | <u>418,090</u> |
| Total | | 823,950 | 836,060 | 857,160 | 871,465 | 888,900 | 909,810 | 928,090 |

In the spring of 2009 the City of Hermiston was awarded a state loan from the Special Public Works Fund for water and wastewater improvements and roadway construction of Penny Avenue in the amount of \$76,362 at an interest rate of 4.99%. Following is a payment schedule for this loan:

Penny Avenue/Pioneer Hi-Bred Improvements

| Payment Date | Principal | Interest | Total Due | Balance |
|---------------------|------------------|-----------------|------------------|----------------|
| 12/01/09 | | 1,284.22 | 1,284.22 | 76,362.00 |
| 12/01/10 | 6,073.97 | 3,810.46 | 9,884.43 | 70,288.03 |
| 12/01/11 | 6,377.06 | 3,507.37 | 9,884.43 | 63,910.97 |
| 12/01/12 | 6,695.27 | 3,189.16 | 9,884.43 | 57,215.70 |
| 12/01/13 | 7,029.37 | 2,855.06 | 9,884.43 | 50,186.33 |
| 12/01/14 | 7,380.13 | 2,504.30 | 9,884.43 | 42,806.20 |
| 12/01/15 | 7,748.40 | 2,136.03 | 9,884.43 | 35,057.80 |
| 12/01/16 | 8,135.05 | 1,749.38 | 9,884.43 | 26,922.75 |
| 12/01/17 | 8,540.98 | 1,434.45 | 9,884.43 | 18,381.77 |
| 12/01/18 | 8,967.18 | 917.25 | 9,884.43 | 9,414.59 |
| 12/01/19 | 9,414.59 | 469.79 | 9,884.38 | .00 |

In the spring of 2010 the City of Hermiston was awarded a loan (R43770) from the Clean Water State Revolving Fund through the Oregon Department of Environmental Quality. The Loan is a "Revenue Secured Loan" for the purpose of making improvements to the recycled water treatment system for \$4,047,328 at an interest rate of 2.83% over twenty years. The City was awarded a second loan (R43771) for the project in the fall of 2010 for \$11,409,645. The second loan has a 2.65% interest rate and a twenty year repayment period. Loan R43771 was amended in September 2011 to increase the loan amount to \$17,052,672. In February 2015 the City was awarded a third and final loan (R43772) for \$2,500,000 with a 2.12% interest rate to relocate the Outfall pipeline. Following is a payment schedule for the next seven years for all three loans.

CLEAN WATER STATE REVOLVING FUND LOAN

| R43770 | Due Date | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Principal | Oct/Apr | 158,065 | 162,570 | 167,203 | 171,968 | 176,870 | 181,910 | 187,095 |
| Interest | Oct/Apr | <u>133,666</u> | <u>128,370</u> | <u>122,924</u> | <u>117,323</u> | <u>111,562</u> | <u>105,637</u> | <u>99,543</u> |
| Total | | 291,731 | 290,940 | 290,127 | 289,291 | 288,432 | 287,547 | 286,638 |
| R43771 | Due Date | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| Principal | Oct/Apr | 336,788 | 687,023 | 705,350 | 724,164 | 743,483 | 763,315 | 783,677 |
| Interest | Oct/Apr | <u>775,511</u> | <u>520,322</u> | <u>498,515</u> | <u>476,127</u> | <u>453,139</u> | <u>429,541</u> | <u>405,311</u> |
| Total | | 1,112,299 | 1,207,345 | 1,203,865 | 1,200,291 | 1,196,622 | 1,192,856 | 1,188,988 |
| R43772 | Due Date | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| Principal | Oct/Apr | 0 | 107,476 | 106,978 | 109,258 | 111,587 | 111,965 | 116,394 |
| Interest | Oct/Apr | <u>108,130</u> | <u>64,948</u> | <u>62,192</u> | <u>59,377</u> | <u>56,502</u> | <u>50,567</u> | <u>50,567</u> |
| Total | | 108,130 | 172,424 | 169,170 | 168,635 | 168,089 | 162,532 | 166,961 |

BONDED DEBT RESOURCES

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| BOND TAXES | 267,545 | 302,941 | 310,125 | 250,000 | 250,000 | 250,000 |
| DELINQUENT TAXES | 13,804 | 15,206 | 12,000 | 11,890 | 11,890 | 11,890 |
| PROPERTY TAXES | 281,349 | 318,147 | 322,125 | 261,890 | 261,890 | 261,890 |
| TRANS FM GENERAL | 202,391 | 188,058 | 191,400 | 190,750 | 190,750 | 190,750 |
| TRANS FM UTILITY-LOANS | 9,884 | 9,884 | 9,884 | 9,884 | 9,884 | 9,884 |
| TRANS FM UTILITY-2007 BONDS | 312,622 | 313,583 | 313,600 | 317,780 | 317,780 | 317,780 |
| TRANS FM ENERGY SERVICES | 775,264 | 791,114 | 805,740 | 823,950 | 823,950 | 823,950 |
| TRANS FM UTILITY-2014 BONDS | - | - | 197,120 | 200,300 | 200,300 | 200,300 |
| TRANS FM UTILITY CWSRF | - | - | 750,691 | 1,662,800 | 1,662,800 | 1,662,800 |
| TRANSFERS IN | 1,300,161 | 1,302,639 | 2,268,435 | 3,205,464 | 3,205,464 | 3,205,464 |
| ADMINISTRATIVE INCOME | 30,305 | 54 | - | - | - | - |
| MISC REVENUES | 30,305 | 54 | - | - | - | - |
| CASH FORWARD | 100,000 | - | - | 300,000 | 300,000 | 300,000 |
| CASH FORWARD | 100,000 | - | - | 300,000 | 300,000 | 300,000 |
| TOTAL | 1,711,815 | 1,620,840 | 2,590,560 | 3,767,354 | 3,767,354 | 3,767,354 |

BONDED DEBT REQUIREMENTS By character

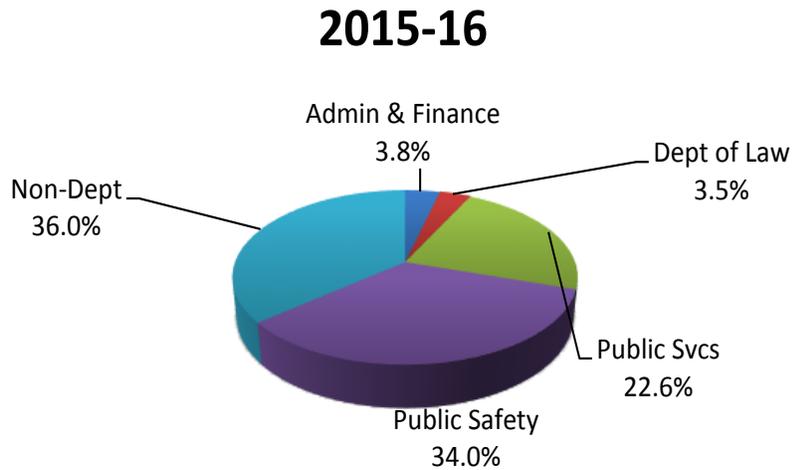
| | Due Date | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------|----------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PRINCIPAL | | | | | | | |
| 2007 Utility (Refunding) | Oct | 190,000 | 266,791 | 277,745 | 293,314 | 293,314 | 293,314 |
| TOTAL UTILITY BONDS | | 190,000 | 266,791 | 277,745 | 293,314 | 293,314 | 293,314 |
| 2011 Utility (Refunding) | Aug | 255,000 | 225,000 | 230,000 | 235,000 | 235,000 | 235,000 |
| TOTAL GO BONDS | | 255,000 | 225,000 | 230,000 | 235,000 | 235,000 | 235,000 |
| 2005 Energy | Oct | 225,000 | 250,000 | 275,000 | 305,000 | 305,000 | 305,000 |
| Pool Construction | Dec | 60,000 | 65,000 | - | - | - | - |
| Pool Refunding | Dec | - | 70,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 2014 Water & Sewer WWTP | Dec | - | - | - | - | - | - |
| TOTAL REVENUE BONDS | | 285,000 | 385,000 | 375,000 | 405,000 | 405,000 | 405,000 |
| TOTAL PRINCIPAL | | 730,000 | 876,791 | 882,745 | 933,314 | 933,314 | 933,314 |
| INTEREST | | | | | | | |
| 2007 Utility (Refunding) | Oct/Apr | 122,622 | 46,793 | 35,855 | 24,466 | 24,466 | 24,466 |
| TOTAL UTILITY BONDS | | 122,622 | 46,793 | 35,855 | 24,466 | 24,466 | 24,466 |
| 2011 Utility (Refunding) | Aug/Feb | 101,475 | 96,980 | 92,125 | 86,890 | 86,890 | 86,890 |
| TOTAL GO BONDS | | 101,475 | 96,980 | 92,125 | 86,890 | 86,890 | 86,890 |
| 2005 Energy | Oct/Apr | 550,264 | 541,114 | 530,740 | 518,950 | 518,950 | 518,950 |
| Pool Construction | Dec/June | 72,907 | 140,160 | - | - | - | - |
| Pool Refunding | Dec/June | - | 97,710 | 91,400 | 90,750 | 90,750 | 90,750 |
| 2014 Water & Sewer WWTP | Dec/June | - | - | 197,120 | 200,300 | 200,300 | 200,300 |
| TOTAL REVENUE BONDS | | 623,171 | 778,984 | 819,260 | 810,000 | 810,000 | 810,000 |
| TOTAL INTEREST | | 847,268 | 922,757 | 947,240 | 921,356 | 921,356 | 921,356 |
| NOTES PAYABLE | | | | | | | |
| Penny/Pioneer SPWF | Dec | 9,884 | 9,884 | 9,884 | 9,884 | 9,884 | 9,884 |
| CWSRF - WWTP | Dec/June | - | - | 750,691 | 1,662,800 | 1,662,800 | 1,662,800 |
| | | 9,884 | 9,884 | 760,575 | 1,672,684 | 1,672,684 | 1,672,684 |
| UNAPPROP BALANCE | | - | - | - | 240,000 | 240,000 | 240,000 |
| TOTAL BONDED DEBT | | 1,587,152 | 1,809,432 | 2,590,560 | 3,767,354 | 3,767,354 | 3,767,354 |

GENERAL FUND

As the name implies, the general fund provides for the accounting of all revenues and expenditures not specifically categorized into a separate fund structure. The general fund is the most diverse and the largest of the city's funds. In accord with the continuing policies of the community, the general fund is the source for the inter-fund transfers necessary to augment the operations of our other functions. The general fund is the source for inter-fund transfers to the reserve fund system, the street fund, 911 communications fund, and is the direct source for our smaller capital outlay projects related to the departments and functions accounted in the fund. The general fund departments are categorized as:

- | | | |
|-----------------------|----------------------|------------------------|
| City Council | Airport | Recreation |
| City Manager/Planning | Building Inspections | Conference Center |
| Finance | Parks | Public Safety |
| Legal Counsel | Municipal Pool | Police |
| Court | Municipal Buildings | Audit & Others |
| Transportation | Library | Unappropriated Balance |

2015-16 General Fund Appropriations



| <u>Expenditures</u> | <u>Adopted</u> | |
|---------------------|-------------------|-------|
| Admin & Finance | 489,512 | 3.8% |
| Dept of Law | 439,604 | 3.5% |
| Public Svcs | 2,879,412 | 22.6% |
| Public Safety | 4,329,982 | 34.1% |
| Non-Dept | 4,576,845 | 36.0% |
| Total | 12,715,355 | |

GENERAL FUND RESOURCES

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| GENERAL TAXES | 4,522,542 | 4,502,943 | 4,350,000 | 5,100,000 | 5,100,000 | 5,100,000 |
| DELINQUENT TAXES | 171,045 | 213,979 | 150,000 | 165,000 | 165,000 | 165,000 |
| PROPERTY TAXES | 4,693,587 | 4,716,922 | 4,500,000 | 5,265,000 | 5,265,000 | 5,265,000 |
| | | | | | | |
| H E S IN LIEU OF TAXES | 356,069 | 366,577 | 355,000 | 402,000 | 402,000 | 402,000 |
| P P & L FRANCHISE | - | 5,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| U E C A FRANCHISE | 183,043 | 195,918 | 170,000 | 205,900 | 205,900 | 205,900 |
| NATURAL GAS FRANCHISE | 87,505 | 100,353 | 75,000 | 50,000 | 50,000 | 50,000 |
| EO TELECOM FRANCHISE | 7,896 | 18,780 | 6,500 | 12,700 | 12,700 | 12,700 |
| QWEST TELEPHONE FRANCHISE | 31,191 | 19,231 | 30,000 | 25,000 | 25,000 | 25,000 |
| T V FRANCHISE | 57,985 | 59,640 | 52,000 | 60,000 | 60,000 | 60,000 |
| MISC. FRANCHISES | 3,039 | 9,081 | 800 | 12,300 | 12,300 | 12,300 |
| MOBILE VENDOR LICENSE | - | 1,000 | - | 1,000 | 1,000 | 1,000 |
| DOG LICENSE & BOARD | 3,765 | 4,015 | 3,000 | 1,900 | 1,900 | 1,900 |
| LIQUOR PERMIT LICENSE | 590 | 640 | 550 | 900 | 900 | 900 |
| LICENSES & FRANCHISES | 731,083 | 780,235 | 695,350 | 774,200 | 774,200 | 774,200 |
| | | | | | | |
| FINES | 491,139 | 466,587 | 400,000 | 582,600 | 582,600 | 582,600 |
| FINES & PENALTIES | 491,139 | 466,587 | 400,000 | 582,600 | 582,600 | 582,600 |
| | | | | | | |
| INTEREST ON INVESTMENTS | 11,095 | 68,876 | 30,000 | 49,500 | 49,500 | 49,500 |
| AIRPORT LEASE INCOME | 61,272 | 58,686 | 59,000 | 60,000 | 60,000 | 60,000 |
| INTEREST | 72,367 | 127,562 | 89,000 | 109,500 | 109,500 | 109,500 |
| | | | | | | |
| LIQUOR APPORTIONMENT | 208,335 | 261,013 | 200,000 | 234,000 | 234,000 | 234,000 |
| CIGARETTE TAX | 24,056 | 21,034 | 14,000 | 20,000 | 20,000 | 20,000 |
| COUNTY TAXI GRANT | 27,000 | 28,500 | 24,000 | 31,000 | 31,000 | 31,000 |
| PERIODIC REVIEW GRANT | - | - | 18,000 | - | - | - |
| STATE REVENUE SHARING | 158,392 | 206,274 | 120,000 | 160,000 | 160,000 | 160,000 |
| FROM OTHER AGENCIES | 417,783 | 516,821 | 376,000 | 445,000 | 445,000 | 445,000 |

GENERAL FUND RESOURCES (con't)

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| TRT/ COMMUNITY CTR 45% | 110,124 | 136,252 | 100,405 | - | - | - |
| TRT - POOL BONDS 37.5% | 146,831 | 181,669 | 133,875 | - | - | - |
| PLUMBING PERMITS | 14,995 | 18,280 | 10,000 | 13,000 | 13,000 | 13,000 |
| PLAN REVIEW/SPL INSP FEE | 61,148 | 66,080 | 30,000 | 35,000 | 35,000 | 35,000 |
| CONSTRUCTION PERMIT FEES | 87,544 | 106,207 | 50,000 | 60,000 | 60,000 | 60,000 |
| ELECTRICAL PERMITS | - | 24,687 | - | 20,000 | 20,000 | 20,000 |
| LIBRARY FEES & CHARGES | - | 1,158 | - | - | - | - |
| DISTRICT LIBRARY CONTRACT | 103,089 | 112,030 | 108,500 | 114,555 | 114,555 | 114,555 |
| SCHOOL DISTRICT CONTRACT | 107,086 | 111,472 | 133,480 | 134,700 | 134,700 | 134,700 |
| TAXI TICKET SALES | - | 60,614 | 59,000 | 60,000 | 60,000 | 60,000 |
| SANITARY DISPOSAL REVENUE | | 259,783 | | 200,000 | 200,000 | 200,000 |
| AIRPORT GAS & OIL SALES | 167,309 | 163,451 | 150,000 | 150,000 | 150,000 | 150,000 |
| AIRPORT MISC INCOME | 1,288 | 206 | 500 | 500 | 500 | 500 |
| POOL INCOME | 269,250 | 267,353 | 205,000 | 200,000 | 200,000 | 200,000 |
| PARK & RECREATION FEE | 64,611 | 59,876 | 42,000 | 50,000 | 50,000 | 50,000 |
| PARKS & REC ACTIVITY GUIDE | - | - | - | 10,000 | 10,000 | 10,000 |
| ADULT RECREATION | - | - | - | 25,000 | 25,000 | 25,000 |
| YOUTH RECREATION | - | - | - | 75,000 | 75,000 | 75,000 |
| CONFERENCE CENTER REVENUE | - | - | - | 115,000 | 115,000 | 115,000 |
| SERVICE CHARGES | 1,133,275 | 1,569,118 | 1,022,760 | 1,262,755 | 1,262,755 | 1,262,755 |
| | | | | | | |
| REIMBURSE DIRECT EXPENSE | 18,272 | 28,717 | 15,000 | 26,100 | 26,100 | 26,100 |
| REIMBURSE/BENT & CSEPP | 20,168 | - | - | - | - | - |
| NON-REVENUE RECEIPTS | 38,440 | 28,717 | 15,000 | 26,100 | 26,100 | 26,100 |
| | | | | | | |
| ADMINISTRATIVE INCOME | 288,282 | 76,863 | 235,000 | 40,100 | 40,100 | 40,100 |
| SALES & SERVICE | 43,058 | 43,988 | 37,500 | 46,900 | 46,900 | 46,900 |
| MISCELLANEOUS REVENUES | 331,340 | 120,851 | 272,500 | 87,000 | 87,000 | 87,000 |
| | | | | | | |
| TRANS FROM TRT-POOL | - | - | - | 200,000 | 200,000 | 200,000 |
| TRANS FROM TRT- HCC | - | - | - | 150,000 | 150,000 | 150,000 |
| TRANSFERS IN | - | - | - | 350,000 | 350,000 | 350,000 |
| | | | | | | |
| CASH FORWARD | 1,748,335 | 1,879,278 | 1,676,183 | 3,813,200 | 3,813,200 | 3,813,200 |
| CASH FORWARD | 1,748,335 | 1,879,278 | 1,676,183 | 3,813,200 | 3,813,200 | 3,813,200 |
| | | | | | | |
| TOTAL GENERAL FUND RESOURCES | 9,657,349 | 10,206,091 | 9,046,793 | 12,715,355 | 12,715,355 | 12,715,355 |

CONSOLIDATED GENERAL FUND EXPENDITURES SUMMARY

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| 03-4110 CITY COUNCIL | 29,082 | 30,242 | 32,400 | 32,150 | 32,150 | 32,150 |
| 03-4210 MGR/PLANNING | 252,149 | 269,980 | 370,355 | 402,398 | 402,398 | 402,398 |
| 03-4300 FINANCE | 62,625 | 63,624 | 66,650 | 54,964 | 54,964 | 54,964 |
| 03-5100 LEGAL | 238,089 | 252,564 | 186,300 | 187,700 | 187,700 | 187,700 |
| 03-5200 COURT | 205,916 | 213,004 | 224,600 | 251,904 | 251,904 | 251,904 |
| 03-6230 TRANSPORTATION | 130,426 | 180,749 | 188,375 | 188,375 | 188,375 | 188,375 |
| 03-6400 AIRPORT | 219,494 | 287,296 | 273,300 | 242,060 | 242,060 | 241,640 |
| 03-6500 BLDG INSPECTION | 313,420 | 320,640 | 334,300 | 343,262 | 343,262 | 343,262 |
| 03-6710 PARKS | 501,718 | 480,484 | 442,300 | 477,440 | 477,440 | 477,440 |
| 03-6720 POOL | 386,194 | 359,787 | 375,350 | 388,781 | 388,781 | 389,229 |
| 03-6730 MUNI BLDG | 18,260 | 10,582 | 11,400 | 12,900 | 12,900 | 12,900 |
| 03-6740 LIBRARY | 555,156 | 573,281 | 642,800 | 689,266 | 689,266 | 689,266 |
| 03-6750 RECREATION | 402,906 | 382,704 | 416,500 | 537,300 | 537,300 | 537,300 |
| 03-6760 CONF CTR | 88,232 | 87,015 | 90,900 | - | - | - |
| 03-7030 PUBLIC SAFETY BLDG | 49,727 | 120,677 | 87,500 | 92,000 | 92,000 | 92,000 |
| 03-7130 POLICE OPERATIONS | 3,160,235 | 3,376,363 | 4,095,290 | 4,237,982 | 4,237,982 | 4,237,982 |
| 03-8810 AUDIT & OTHER | 2,032,081 | 1,487,573 | 982,113 | 895,788 | 895,788 | 900,565 |
| 03-8890 UNAPPROPRIATED | - | - | 25,000 | 3,681,085 | 3,681,085 | 3,676,280 |
| TOTAL | 8,645,710 | 8,496,565 | 8,845,433 | 12,715,355 | 12,715,355 | 12,715,355 |

CONSOLIDATED GENERAL FUND EXPENDITURES BY CHARACTER

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 5,110,304 | 5,263,039 | 5,842,790 | 6,170,783 | 6,170,783 | 6,170,783 |
| MATERIALS & SERVICES | 1,979,367 | 1,900,876 | 2,222,643 | 2,222,022 | 2,222,022 | 2,226,827 |
| CAPITAL OUTLAY | 436,013 | 101,401 | 132,600 | 138,740 | 138,740 | 138,740 |
| TRANSFERS: | | | | | | |
| BONDED DEBT FUND | 202,391 | 233,894 | 191,400 | 190,750 | 190,750 | 190,750 |
| RECREATION FUND | 135,000 | 193,900 | 45,000 | - | - | - |
| RESERVE FUND | 150,000 | 99,750 | 336,000 | 216,000 | 216,000 | 216,000 |
| 911 COMMUNICATIONS | 632,635 | 703,705 | - | - | - | - |
| TRANS TO CONFERENCE CTR | - | - | - | 95,975 | 95,975 | 95,975 |
| SPECIAL PAYMENTS | - | - | 50,000 | - | - | - |
| UNAPPROP BALANCE | - | - | 25,000 | 3,681,085 | 3,681,085 | 3,676,280 |
| TOTAL | 8,645,710 | 8,496,565 | 8,845,433 | 12,715,355 | 12,715,355 | 12,715,355 |

CONSOLIDATED ADMINISTRATION AND FINANCE

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| 03-4110 CITY COUNCIL | 29,082 | 30,242 | 32,400 | 32,150 | 32,150 | 32,150 |
| 03-4210 MANAGER/PLANNING | 252,149 | 269,980 | 370,355 | 402,398 | 402,398 | 402,398 |
| 03-4300 FINANCE | 62,625 | 63,624 | 66,650 | 54,964 | 54,964 | 54,964 |
| TOTAL | 343,856 | 363,846 | 469,405 | 489,512 | 489,512 | 489,512 |

ADMINISTRATION & FINANCE
By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 287,690 | 314,640 | 398,565 | 424,262 | 424,262 | 424,262 |
| MATERIALS & SERVICES | 56,166 | 49,206 | 70,840 | 65,250 | 65,250 | 65,250 |
| TOTAL | 343,856 | 363,846 | 469,405 | 489,512 | 489,512 | 489,512 |

CITY COUNCIL

03 GENERAL FUND
4110 CITY COUNCIL

MISSION STATEMENT: To lead the community by formulating policy and giving guidance and support to enhance Hermiston.

This fits well into the mission statement of the City of Hermiston, adopted at prior goals setting sessions which provides: “The City of Hermiston is a growth oriented Community seeking to expand and capitalize on the assets of the area, with a service oriented government commitment to providing cost effective, quality and timely services in a safe and courteous manner to the residents of this community.”

The city council budget provides for the payment of our elected officials. The rates of pay are \$100 per month for councilors and \$250 per month for the mayor. The mayor and council are the policy leaders of all of the City of Hermiston, and each of the operating and capital outlay arenas identified in this budget.

The objectives and specific goals of the city council are identified in the opening budget statement and reiterated in each department.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Mayor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Councilors | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Total FTE | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |

CITY COUNCIL DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 10,350 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 |
| ACCIDENT INSURANCE | 26 | 32 | 30 | 16 | 16 | 16 |
| RETIREMENT | 661 | 993 | 800 | 570 | 570 | 570 |
| SOCIAL SECURITY | 792 | 964 | 970 | 964 | 964 | 964 |
| PERSONNEL SERVICES | 11,829 | 14,589 | 14,400 | 14,150 | 14,150 | 14,150 |
| TRAVEL & TRAINING | 14,188 | 13,353 | 14,000 | 14,000 | 14,000 | 14,000 |
| FOOD & MISCELLANEOUS | 3,065 | 2,300 | 4,000 | 4,000 | 4,000 | 4,000 |
| MATERIALS & SERVICES | 17,253 | 15,653 | 18,000 | 18,000 | 18,000 | 18,000 |
| TOTAL CITY COUNCIL | 29,082 | 30,242 | 32,400 | 32,150 | 32,150 | 32,150 |

CITY MANAGER/PLANNING

03 GENERAL FUND
4210 CITY MANAGER/PLANNING

MISSION STATEMENT: With the help of fellow employees, to accomplish policy objectives and activity priorities established by the mayor and city council, to provide mayor and city council with the information and communications needed to facilitate the decision making process and to provide the leadership and guidance among fellow employees of the city such that we may always take pride in the worth of the public services we perform, rendering those services to the very best of our individual and collective abilities.

All operating departments are coordinated by the city manager, who also functions as the treasurer, budget officer and personnel officer. Operations of the city and the accomplishment of all identified goals and objectives are the direct responsibility of the city manager. All planning functions are appropriated in this fund, as is economic development functions.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| City Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant City Manager | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 0.75 | .75 | .00 | .00 | .00 | .00 |
| Executive Secretary | .00 | .00 | .00 | .75 | .75 | .75 |
| General Clerical | .50 | .50 | .50 | .50 | .50 | .50 |
| Total FTE | 2.25 | 2.25 | 2.50 | 3.25 | 3.25 | 3.25 |

CITY MANAGER/PLANNING DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 165,078 | 176,667 | 245,940 | 251,523 | 251,523 | 251,523 |
| UNEMPLOYMENT INSURANCE | 825 | 883 | 1,460 | 1,761 | 1,761 | 1,761 |
| ACCIDENT INSURANCE | 413 | 441 | 420 | 327 | 327 | 327 |
| RETIREMENT | 27,627 | 35,123 | 40,640 | 50,010 | 50,010 | 50,010 |
| SOCIAL SECURITY | 12,430 | 13,299 | 15,905 | 19,241 | 19,241 | 19,241 |
| MEDICAL, DENTAL & LIFE INS | 25,396 | 26,549 | 30,240 | 49,986 | 49,986 | 49,986 |
| PERSONNEL SERVICES | 231,769 | 252,962 | 334,605 | 372,848 | 372,848 | 372,848 |
| POSTAGE | 640 | 540 | 650 | 650 | 650 | 650 |
| TRAVEL & TRAINING | 12,493 | 6,413 | 8,500 | 10,000 | 10,000 | 10,000 |
| LEGAL PUBLICATIONS | 1,051 | 1,617 | 1,300 | 1,500 | 1,500 | 1,500 |
| TELEPHONE | 2,255 | 2,167 | 2,000 | 2,000 | 2,000 | 2,000 |
| DUES & MEMBERSHIP | 1,870 | 1,922 | 2,000 | 2,000 | 2,000 | 2,000 |
| MISCELLANEOUS CONTRACTUAL | 534 | 726 | 18,000 | 1,500 | 1,500 | 1,500 |
| OFFICE SUPPLIES | 1,165 | 3,374 | 2,900 | 6,900 | 6,900 | 6,900 |
| FOOD & MISCELLANEOUS | | | | 5,000 | 5,000 | 5,000 |
| MOTOR VEHICLE FUEL & OIL | 372 | 259 | 300 | | | |
| MOTOR VEHICLE PARTS | - | - | 100 | - | - | - |
| MATERIALS & SERVICES | 20,380 | 17,018 | 35,750 | 29,550 | 29,550 | 29,550 |
| TOTAL MANAGER/PLANNING | 252,149 | 269,980 | 370,355 | 402,398 | 402,398 | 402,398 |

FINANCE

03 GENERAL FUND
4300 FINANCE

MISSION STATEMENT: To maintain the financial stability of the community, promote a service oriented government and provide courteous and friendly services to the residents of the community.

In addition to various administrative duties, the finance office is responsible for budget preparation and control, investment management and the billing and receipting of utility accounts, local improvements and miscellaneous billings. This office also maintains all payroll and personnel information. The department encompasses the detailed expenses to handle city management, accounting and debt management, the administration of the taxi program, the solid waste utility franchise, administration and contract management for all roadway programs and similar capital expenditures.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Finance Director/Recorder | .13 | .13 | .10 | .10 | .10 | .10 |
| Senior Secretary | .50 | .50 | .50 | .00 | .00 | .00 |
| Executive Secretary | .00 | .00 | .00 | .25 | .25 | .25 |
| Total FTE | 0.63 | 0.63 | 0.60 | 0.35 | 0.35 | 0.35 |

FINANCE DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 33,336 | 33,856 | 35,220 | 24,491 | 24,491 | 24,491 |
| UNEMPLOYMENT INSURANCE | 167 | 169 | 250 | 171 | 171 | 171 |
| ACCIDENT INSURANCE | 80 | 85 | 100 | 32 | 32 | 32 |
| RETIREMENT | 2,077 | 5,867 | 6,100 | 4,293 | 4,293 | 4,293 |
| SOCIAL SECURITY | 2,530 | 2,554 | 2,700 | 1,874 | 1,874 | 1,874 |
| MEDICAL, DENTAL & LIFE INS | 5,902 | 4,558 | 5,190 | 6,403 | 6,403 | 6,403 |
| PERSONNEL SERVICES | 44,092 | 47,089 | 49,560 | 37,264 | 37,264 | 37,264 |
| POSTAGE | 4,010 | 3,974 | 4,000 | 4,000 | 4,000 | 4,000 |
| TRAVEL & TRAINING | 4,516 | 3,518 | 5,000 | 5,000 | 5,000 | 5,000 |
| TELEPHONE | 1,361 | 1,220 | 1,300 | 1,300 | 1,300 | 1,300 |
| REPAIRS-OFFICE EQUIPMENT | 4,146 | 3,396 | 2,800 | 3,000 | 3,000 | 3,000 |
| DUES & MEMBERSHIP | 420 | 605 | 490 | 500 | 500 | 500 |
| OFFICE SUPPLIES | 3,866 | 3,614 | 3,200 | 3,600 | 3,600 | 3,600 |
| FOOD & MISCELLANEOUS | 214 | 208 | 300 | 300 | 300 | 300 |
| MATERIALS & SERVICES | 18,533 | 16,535 | 17,090 | 17,700 | 17,700 | 17,700 |
| TOTAL FINANCE | 62,625 | 63,624 | 66,650 | 54,964 | 54,964 | 54,964 |

CONSOLIDATED DEPARTMENT OF LAW EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| 03-5100 LEGAL | 238,089 | 252,564 | 186,300 | 187,700 | 187,700 | 187,700 |
| 03-5200 COURT | 205,916 | 213,004 | 224,600 | 251,904 | 251,904 | 251,904 |
| TOTAL | 444,005 | 465,568 | 410,900 | 439,604 | 439,604 | 439,604 |

DEPARTMENT OF LAW
By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 197,692 | 204,795 | 215,350 | 242,654 | 242,654 | 242,654 |
| MATERIALS & SERVICES | 246,313 | 260,325 | 195,250 | 196,350 | 196,350 | 196,350 |
| CAPITAL OUTLAY | - | 448 | 300 | 600 | 600 | 600 |
| TOTAL | 444,005 | 465,568 | 410,900 | 439,604 | 439,604 | 439,604 |

LEGAL

03 GENERAL FUND
5100 LEGAL

MISSION STATEMENT: To provide prompt legal services to the City of Hermiston city council, manager and operating departments as required.

The City of Hermiston contracts with the city attorney to provide certain legal services. This budget allows for the direct payment to the city attorney for providing general legal advice to the city operations, attendance at city council meetings, and attendance at planning commission meetings as requested, preparation of legal documents as requested, including ordinances and public contracts, and the prosecution of misdemeanors filed in the municipal court.

Labor negotiations: This budget allows for the direct payment to an attorney specializing in labor law to represent the City in union labor negotiations and to provide legal advice concerning other labor issues as they arise.

Public Defense: This budget allows for the direct payment to a criminal defense attorney(s) appointed by the Hermiston Municipal Court to provide legal counsel for indigent defendants as required by law.

The Sixth Amendment to the United States Constitution provides: "In all criminal prosecutions, the accused shall enjoy the right . . . to have the Assistance of Counsel for his defense." Article I, §11, of the Oregon Constitution states: "In all criminal prosecutions, the accused shall have the right . . . to be heard by himself and counsel."

In 1963, in *Gideon v. Wainwright*, the US Supreme Court held that indigent persons charged with felonies in state courts have an absolute federal constitutional right to court-appointed counsel under the Sixth Amendment. Unlike the Sixth Amendment, Article I, §11, of the Oregon Constitution does not require that imprisonment be authorized or actually imposed before the right to counsel arises. The Oregon Constitution reaches all prosecutions of a criminal nature, not just cases in which imprisonment is actually imposed. See *Brown v. Multnomah County Dist. Ct.*, 280 Or 95, 109-110, 570 P2d 52 (1977) and *State v. Fuller*, 252 Or App 391 (2012).

This budget does not include the contracting of other outside counsel by the City of Hermiston.

LEGAL DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OTHER PROFESSIONAL SERVICES | 39,281 | 34,219 | 41,000 | 42,000 | 42,000 | 42,000 |
| PROSECUTION | 79,992 | 95,004 | 75,000 | 75,000 | 75,000 | 75,000 |
| LABOR NEGOTIATIONS | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| PUBLIC DEFENSE | 99,025 | 102,645 | 50,000 | 50,000 | 50,000 | 50,000 |
| TRAVEL & TRAINING | 1,141 | 1,723 | 1,200 | 1,300 | 1,300 | 1,300 |
| MAGAZINE, MAP, PAMPHLET | 650 | 525 | 800 | 800 | 800 | 800 |
| MATERIALS & SERVICES | 238,089 | 252,116 | 186,000 | 187,100 | 187,100 | 187,100 |
| OFFICE EQUIPMENT | - | 448 | 300 | 600 | 600 | 600 |
| CAPITAL OUTLAY | - | 448 | 300 | 600 | 600 | 600 |
| TOTAL LEGAL | 238,089 | 252,564 | 186,300 | 187,700 | 187,700 | 187,700 |

COURT

03 GENERAL FUND
5200 COURT

MISSION STATEMENT: The mission of the court is to provide swift and efficacious justice in criminal cases. That justice shall extend to both society and to the alleged offender. The municipal court is not a civil court and any civil functions of the court are secondary in nature to the primary function of the court, which is the processing of criminal cases. The court’s priority in all cases is the prompt, orderly, efficient and just resolution of court matters.

“Justice is the upholding of what is just, especially regarding fair treatment and due reward in accordance with standards, or law.”

The court has exclusive jurisdiction over municipal ordinance violations and concurrent jurisdiction with Circuit Court for vehicle code offenses of all sorts, on selected statutorily defined violations and on misdemeanors.

The court staff currently consists of a part-time judge, full-time court administrator, a full-time deputy clerk and a part-time general clerical deputy clerk.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Municipal Judge (.33 FTE) | 1.00 | 1.00 | .33 | .33 | .33 | .33 |
| Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| General Clerical | .80 | .70 | .75 | .75 | .75 | .75 |
| Total FTE | 3.80 | 3.70 | 3.08 | 3.08 | 3.08 | 3.08 |

COURT DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 130,911 | 145,683 | 150,070 | 159,421 | 159,421 | 159,421 |
| OVERTIME | 8,877 | 15 | 500 | 3,000 | 3,000 | 3,000 |
| UNEMPLOYMENT INSURANCE | 562 | 591 | 1,050 | 1,137 | 1,137 | 1,137 |
| ACCIDENT INSURANCE | 203 | 219 | 230 | 211 | 211 | 211 |
| RETIREMENT | 20,468 | 22,182 | 23,800 | 27,040 | 27,040 | 27,040 |
| SOCIAL SECURITY | 10,495 | 10,949 | 11,520 | 12,425 | 12,425 | 12,425 |
| MEDICAL, DENTAL & LIFE INS | 26,176 | 25,156 | 28,180 | 39,420 | 39,420 | 39,420 |
| PERSONNEL SERVICES | 197,692 | 204,795 | 215,350 | 242,654 | 242,654 | 242,654 |
| POSTAGE | 1,250 | 1,250 | 2,000 | 2,000 | 2,000 | 2,000 |
| TELEPHONE | 5,035 | 4,887 | 5,100 | 5,100 | 5,100 | 5,100 |
| MISCELLANEOUS CONTRACTUAL | 1,939 | 2,072 | 2,150 | 2,150 | 2,150 | 2,150 |
| MATERIALS & SERVICES | 8,224 | 8,209 | 9,250 | 9,250 | 9,250 | 9,250 |
| TOTAL COURT | 205,916 | 213,004 | 224,600 | 251,904 | 251,904 | 251,904 |

CONSOLIDATED PUBLIC SERVICES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| 03-6230 TRANSPORTATION | 130,426 | 180,749 | 188,375 | 188,375 | 188,375 | 188,375 |
| 03-6400 AIRPORT | 219,494 | 287,296 | 273,300 | 242,060 | 242,060 | 241,640 |
| 03-6500 BUILDING INSPECTION | 313,420 | 320,640 | 334,300 | 343,262 | 343,262 | 343,262 |
| 03-6710 PARKS | 501,718 | 480,484 | 442,300 | 477,440 | 477,440 | 477,440 |
| 03-6720 MUNICIPAL POOL | 386,194 | 359,787 | 375,350 | 388,781 | 388,781 | 389,229 |
| 03-6730 MUNICIPAL BLDGS | 18,260 | 10,582 | 11,400 | 12,900 | 12,900 | 12,900 |
| 03-6740 LIBRARY | 555,156 | 573,281 | 642,800 | 689,266 | 689,266 | 689,266 |
| 03-6750 RECREATION | 402,906 | 382,704 | 416,500 | 537,300 | 537,300 | 537,300 |
| 03-6760 CONFERENCE CTR | 88,232 | 87,015 | 90,900 | - | - | - |
| TOTAL | 2,615,806 | 2,682,538 | 2,775,225 | 2,879,384 | 2,879,384 | 2,879,412 |

PUBLIC SERVICES
By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 1,778,724 | 1,738,255 | 1,799,910 | 1,905,564 | 1,905,564 | 1,905,564 |
| MATERIALS & SERVICES | 807,069 | 835,092 | 886,815 | 918,820 | 918,820 | 918,848 |
| CAPITAL OUTLAY | 30,013 | 29,191 | 47,500 | 39,000 | 39,000 | 39,000 |
| TRANSFERS: | | | | | | |
| RESERVE FUND | - | 80,000 | 41,000 | 16,000 | 16,000 | 16,000 |
| TOTAL | 2,615,806 | 2,682,538 | 2,775,225 | 2,879,384 | 2,879,384 | 2,879,412 |

TRANSPORTATION

03 GENERAL FUND
6230 TRANSPORTATION

MISSION STATEMENT: To provide quality taxi service to senior citizens and handicapped individuals in the community to the maximum extent possible within the fiscal constraints of the city.

Originally developed as a Federal Revenue Sharing program in the early 70's, the taxi program has evolved from a less than \$20,000 per year program to its current level.

Along with the direct costs contained in the taxi subsidy, the city provides personnel support to sell tickets, account and report utilization, purchase tickets, assist riders in obtaining tickets and securing rides. The cost to the general fund is over \$3,000 per year in manpower investments and purchase of supplies.

The costs projected for the program are based on ridership and eligible participants. The grant revenues from county sources this year are projected at \$31,000.

It is anticipated that the structure for this program will change slightly at the start of the new fiscal year. In prior years, due to a city-imposed ban on other taxis operating within the city, there has been only one provider who could provide this service. An anticipated change to city code will allow for multiple taxi providers to compete for riders. Although ridership has been declining since 2008, it is expected that the addition of at least one more provider will bring back some riders through increased service quality and response times.

TRANSPORTATION DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PRINTING | - | 861 | 800 | 900 | 900 | 900 |
| TAXI PROGRAM | 130,426 | 179,888 | 187,575 | 187,475 | 187,475 | 187,475 |
| MATERIALS & SERVICES | 130,426 | 180,749 | 188,375 | 188,375 | 188,375 | 188,375 |
| TOTAL TRANSPORTATION | 130,426 | 180,749 | 188,375 | 188,375 | 188,375 | 188,375 |

AIRPORT

03 GENERAL FUND
6400 AIRPORT

MISSION STATEMENT: To greet the aviation public in a friendly, positive and courteous manner, providing a clean and attractive environment along with quality service. As the airport often provides visitors to Hermiston with their first impression, the airport personnel recognize the importance of a friendly and helpful attitude.

Hermiston Municipal Airport is operated on a contract basis by Hermiston Aviation, Inc. The employees of Hermiston Aviation, Inc. are not city employees. Compensation for the service is provided by allowing a flat monthly contract fee and the occupancy of the city-owned airport managers' home.

The airport provides two grades of aviation fuel and oil products for the government, military, corporate and general aviation pilots who use the facility. Along with fuel sales, the airport provides 40+ tie down spaces, two city-owned enclosed hangars and one open hangar. The terminal building is used regularly by several aviation related organizations as a meeting site and also houses occasional meeting relating to city business.

The day to day maintenance and operation is the responsibility of the airport manager, who occasionally hires specialty contractors to perform specific maintenance tasks. Other city departments also provide manpower, equipment and expertise on a limited, as needed basis to assist in the overall maintenance of the airport. The Assistant City Manager is staff representative to the Airport Advisory Committee and provides administration for capital improvement projects.

A major construction project will take place at the airport in FY '15-'16 to rehabilitate and realign the parallel taxiway. This \$2.9 Million project is being funded through \$2.6 Million in FAA grants and a \$300,000 Connect Oregon V grant from the state is providing the match. Design work began in FY '14-'15, and construction should begin in late summer. The project will require a full shut-down of the runway for a total of 12 days at various times through the project, but mostly during the peak fuel sales time of the year. This will reduce revenue from fuel sales, but also expenses from purchase of fuel for sale. The majority of the FAA grant funding (\$2.3 million) will be added to the budget as an amendment, because it will not be officially awarded until bids are opened, after which, the FAA will issue a grant for the exact amount of the construction bid.

AIRPORT DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OTHER PROFESSIONAL SERVICES | 36,179 | 35,710 | 37,100 | 37,100 | 37,100 | 37,100 |
| PROPERTY & LIABILITY INS | 11,530 | 11,612 | 11,660 | 10,420 | 10,420 | 10,000 |
| ELECTRICITY | 9,786 | 9,111 | 11,500 | 10,500 | 10,500 | 10,500 |
| TELEPHONE | 2,248 | 2,337 | 2,600 | 2,600 | 2,600 | 2,600 |
| CLEANING & PAINTING | 300 | 431 | - | - | - | - |
| MISCELLANEOUS CONTRACTUAL | 3,724 | 8,756 | 7,000 | 8,000 | 8,000 | 8,000 |
| LICENSES & PERMITS | 30 | 436 | 240 | 240 | 240 | 240 |
| OFFICE SUPPLIES | 2,123 | 21 | 200 | 200 | 200 | 200 |
| CLEAN/SANITATION SUPPLIES | 307 | 293 | 300 | 300 | 300 | 300 |
| FOOD & MISCELLANEOUS | 174 | 208 | 100 | 100 | 100 | 100 |
| MINOR/SAFETY EQUIP | 696 | 551 | 600 | 600 | 600 | 600 |
| MOTOR VEHICLE FUEL & OIL | 141,560 | 126,675 | 145,000 | 140,000 | 140,000 | 140,000 |
| PARTS FOR OPERATING EQUIP | 1,204 | 724 | - | - | - | - |
| MATERIALS & SERVICES | 209,861 | 196,865 | 216,300 | 210,060 | 210,060 | 209,640 |
| | | | | | | |
| AIRPORT IMPROVEMENTS | 9,633 | 10,431 | 17,000 | 17,000 | 17,000 | 17,000 |
| CAPITAL OUTLAY | 9,633 | 10,431 | 17,000 | 17,000 | 17,000 | 17,000 |
| | | | | | | |
| RES-AIRPORT IMPROVEMENTS | - | 80,000 | 40,000 | 15,000 | 15,000 | 15,000 |
| TRANSFERS OUT | - | 80,000 | 40,000 | 15,000 | 15,000 | 15,000 |
| | | | | | | |
| TOTAL AIRPORT | 219,494 | 287,296 | 273,300 | 242,060 | 242,060 | 241,640 |

BUILDING INSPECTIONS

03 GENERAL FUND
6500 BUILDING INSPECTIONS

MISSION STATEMENT: To provide effective public service for residential and commercial structures through education and safety for the citizens of Hermiston.

Accomplishments:

- Provide inter departmental liaison for projects
- Investigated citizen complaints on land and zoning issues
- Investigate dust complaints and maintain file
- Provide a full service building department including commercial electrical, plumbing, plan review, mechanical & structural services.
- Maintain class 3 rating from ISO for department effectiveness.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Asst. Building Official/Inspector | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector | .50 | .50 | .50 | .50 | .50 | .50 |
| Electrical Inspector | 1.00 | 1.00 | .00 | .00 | .00 | .00 |
| Permit Technician II | .33 | .33 | .34 | .34 | .34 | .34 |
| Total FTE | 2.83 | 2.83 | 2.84 | 2.84 | 2.84 | 2.84 |

BUILDING INSPECTIONS DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 202,792 | 211,838 | 217,980 | 222,541 | 222,541 | 222,541 |
| UNEMPLOYMENT INSURANCE | 1,014 | 1,059 | 1,525 | 1,558 | 1,558 | 1,558 |
| ACCIDENT INSURANCE | 2,877 | 2,998 | 3,170 | 2,953 | 2,953 | 2,953 |
| RETIREMENT | 38,090 | 39,185 | 40,650 | 44,248 | 44,248 | 44,248 |
| SOCIAL SECURITY | 15,767 | 16,068 | 16,675 | 17,024 | 17,024 | 17,024 |
| MEDICAL, DENTAL & LIFE INS | 31,532 | 29,037 | 30,625 | 31,238 | 31,238 | 31,238 |
| PERSONNEL SERVICES | 292,072 | 300,185 | 310,625 | 319,562 | 319,562 | 319,562 |
| POSTAGE | 275 | 250 | 250 | 250 | 250 | 250 |
| TRAVEL & TRAINING | 777 | 910 | 1,750 | 1,850 | 1,850 | 1,850 |
| LEGAL PUBLICATIONS | - | - | 500 | 500 | 500 | 500 |
| ELECTRICITY | 1,649 | 2,073 | 2,000 | 2,000 | 2,000 | 2,000 |
| TELEPHONE | 3,725 | 3,121 | 3,500 | 3,000 | 3,000 | 3,000 |
| REPAIRS-BUILDINGS | - | 123 | 500 | 500 | 500 | 500 |
| REPAIRS-MOTOR VEHICLES | - | - | 50 | 250 | 250 | 250 |
| CLEANING & PAINTING | 1,836 | 1,836 | 1,800 | 1,800 | 1,800 | 1,800 |
| DUES & MEMBERSHIP | 290 | 295 | 450 | 450 | 450 | 450 |
| MISCELLANEOUS CONTRACTUAL | 6,212 | 4,874 | 5,500 | 5,500 | 5,500 | 5,500 |
| OFFICE SUPPLIES | 2,262 | 1,978 | 1,900 | 1,900 | 1,900 | 1,900 |
| FOOD & MISCELLANEOUS | 218 | 234 | 175 | 200 | 200 | 200 |
| FUEL-OTHER THAN VEHICLE | 1,391 | 1,762 | 2,000 | 2,000 | 2,000 | 2,000 |
| MOTOR VEHICLE FUEL & OIL | 2,713 | 2,982 | 3,000 | 3,000 | 3,000 | 3,000 |
| MOTOR VEHICLE PARTS | - | 17 | 300 | 500 | 500 | 500 |
| MATERIALS & SERVICES | 21,348 | 20,455 | 23,675 | 23,700 | 23,700 | 23,700 |
| TOTAL BUILDING INSPECTIONS | 313,420 | 320,640 | 334,300 | 343,262 | 343,262 | 343,262 |

PARKS

03 GENERAL FUND
6710 PARKS

MISSION STATEMENT: The City of Hermiston Parks Division protects, develops and enhances the city's parks, trails, open spaces, and landscapes for the enjoyment of citizens.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Park Maintenance Foreman | 1.00 | 1.00 | .00 | .00 | .00 | .00 |
| Park/Facility Lead Worker | .00 | .00 | .00 | .00 | .00 | .00 |
| Municipal Service Worker II | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Municipal Service Worker I | .00 | .00 | .00 | .00 | .00 | .00 |
| Seasonal Maintenance (3 FTE) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total FTE | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 |

PARKS DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 249,621 | 223,068 | 187,310 | 215,823 | 215,823 | 215,823 |
| OVERTIME | 1,886 | 7,052 | 3,000 | 5,000 | 5,000 | 5,000 |
| UNEMPLOYMENT INSURANCE | 1,258 | 986 | 1,300 | 1,546 | 1,546 | 1,546 |
| ACCIDENT INSURANCE | 8,881 | 7,051 | 6,930 | 7,729 | 7,729 | 7,729 |
| RETIREMENT | 35,328 | 28,361 | 38,750 | 48,462 | 48,462 | 48,462 |
| SOCIAL SECURITY | 18,910 | 14,809 | 14,330 | 16,893 | 16,893 | 16,893 |
| MEDICAL, DENTAL & LIFE INS | 43,524 | 34,942 | 36,930 | 37,987 | 37,987 | 37,987 |
| PERSONNEL SERVICES | 359,408 | 316,269 | 288,550 | 333,440 | 333,440 | 333,440 |
| TRAVEL & TRAINING | 1,593 | 1,828 | 2,500 | 2,500 | 2,500 | 2,500 |
| ELECTRICITY | 20,023 | 18,415 | 20,000 | 20,000 | 20,000 | 20,000 |
| TELEPHONE | 3,921 | 3,931 | 4,250 | 4,500 | 4,500 | 4,500 |
| MISCELLANEOUS CONTRACTUAL | 40,377 | 59,085 | 35,000 | 35,000 | 35,000 | 35,000 |
| AG & HORT SUPPLIES | 10,722 | 5,317 | 10,000 | 10,000 | 10,000 | 10,000 |
| CHEMICALS | 3,521 | 3,443 | 4,000 | 4,000 | 4,000 | 4,000 |
| CLEAN/SANITATION SUPPLIES | 5,364 | 3,989 | 5,000 | 5,000 | 5,000 | 5,000 |
| MINOR/SAFETY EQUIP | 9,434 | 16,360 | 16,000 | 16,000 | 16,000 | 16,000 |
| MOTOR VEHICLE FUEL & OIL | 23,933 | 23,326 | 24,000 | 24,000 | 24,000 | 24,000 |
| MOTOR VEHICLE PARTS | 4,771 | 4,741 | 3,000 | 3,000 | 3,000 | 3,000 |
| PAINT & PAINT SUPPLIES | 2,661 | 5,719 | 5,000 | 5,000 | 5,000 | 5,000 |
| PLUMBING & SEWAGE SUPPLIES | 8,299 | 9,050 | 9,000 | 9,000 | 9,000 | 9,000 |
| PARTS FOR OPERATING EQUIP | 7,691 | 9,011 | 6,000 | 6,000 | 6,000 | 6,000 |
| MATERIALS & SERVICES | 142,310 | 164,215 | 143,750 | 144,000 | 144,000 | 144,000 |
| MOTOR VEHICLES | - | - | 10,000 | - | - | - |
| CAPITAL OUTLAY | - | - | 10,000 | - | - | - |
| TOTAL PARKS | 501,718 | 480,484 | 442,300 | 477,440 | 477,440 | 477,440 |

MUNICIPAL POOL

03 GENERAL FUND
6720 MUNICIPAL POOL

MISSION STATEMENT: Develop and manage diverse aquatic opportunities that range from basic water safety to water adventure programming. Make facilities available at a sustainable, cost effective level.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Recreation/Aquatics Coordinator | .33 | .33 | .34 | .34 | .34 | .34 |
| Swim Pool (10 FTE) | 10 | 10 | 10 | 10.00 | 10.00 | 10.00 |
| Total FTE | 10.33 | 10.33 | 10.34 | 10.34 | 10.34 | 10.34 |

MUNICIPAL POOL DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 202,784 | 198,540 | 194,100 | 199,638 | 199,638 | 199,638 |
| OVERTIME | - | - | 500 | 500 | 500 | 500 |
| UNEMPLOYMENT INSURANCE | 1,014 | 1,021 | 1,360 | 1,401 | 1,401 | 1,401 |
| ACCIDENT INSURANCE | 7,012 | 6,879 | 6,720 | 5,824 | 5,824 | 5,824 |
| RETIREMENT | 6,814 | 7,437 | 9,260 | 13,607 | 13,607 | 13,607 |
| SOCIAL SECURITY | 15,478 | 15,577 | 14,890 | 15,311 | 15,311 | 15,311 |
| MEDICAL, DENTAL & LIFE INS | 5,113 | 5,202 | 4,820 | 4,965 | 4,965 | 4,965 |
| PERSONNEL SERVICES | 238,215 | 234,656 | 231,650 | 241,246 | 241,246 | 241,246 |
| POSTAGE | 80 | 100 | 100 | 100 | 100 | 100 |
| TRAVEL & TRAINING | 296 | - | 900 | 1,000 | 1,000 | 1,000 |
| ADVERTISING | 640 | 1,472 | 2,000 | 2,500 | 2,500 | 2,500 |
| PROPERTY & LIABILITY INS | 4,771 | 5,516 | 6,250 | 8,985 | 8,985 | 9,433 |
| ELECTRICITY | 15,630 | 17,527 | 21,000 | 24,000 | 24,000 | 24,000 |
| TELEPHONE | 1,218 | 1,472 | 2,200 | 2,200 | 2,200 | 2,200 |
| MISCELLANEOUS CONTRACTUAL | 25,790 | 12,600 | 15,000 | 15,000 | 15,000 | 15,000 |
| LICENSES & PERMITS | 303 | 303 | 750 | 750 | 750 | 750 |
| OFFICE SUPPLIES | 1,995 | 1,420 | 4,000 | 4,000 | 4,000 | 4,000 |
| CHEMICALS | 29,224 | 20,560 | 25,000 | 27,000 | 27,000 | 27,000 |
| CLEAN/SANITATION SUPPLIES | 1,977 | 1,766 | 4,000 | 4,000 | 4,000 | 4,000 |
| FOOD & MISCELLANEOUS | 31,394 | 23,457 | 20,000 | 1,000 | 1,000 | 1,000 |
| FUEL-OTHER THAN VEHICLE | 26,780 | 28,867 | 30,000 | 40,000 | 40,000 | 40,000 |
| PAINT & PAINT SUPPLIES | 463 | 4,891 | 3,000 | 5,000 | 5,000 | 5,000 |
| PLUMBING & SEWAGE SUPPLIES | 5,192 | 2,192 | 2,500 | 5,000 | 5,000 | 5,000 |
| RECREATIONAL SUPPLIES | 2,401 | 3,227 | 5,000 | 5,000 | 5,000 | 5,000 |
| OVER AND SHORTS | (175) | (239) | - | - | - | - |
| UNIFORMS | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| MATERIALS & SERVICES | 147,979 | 125,131 | 143,700 | 147,535 | 147,535 | 147,983 |
| TOTAL MUNICIPAL POOL | 386,194 | 359,787 | 375,350 | 388,781 | 388,781 | 389,229 |

MUNICIPAL BUILDINGS

03 GENERAL FUND
6730 MUNICIPAL BUILDINGS

MISSION STATEMENT: The direct costs of the operations of the city hall are specifically budgeted in this account. This budget is a central accounting location to consolidate costs and avoid allocating costs to the individual uses of the buildings.

City Hall is the location where utility billings and other related activities are housed, it was determined that the costs related to this facility are justified to be split between the general fund, water and wastewater. Therefore, this fund has been appropriated to these three funds.

No personnel are assigned. No cost allocation is made to operating departments, although the street department does try to have a man available to do general maintenance on all municipal buildings.

MUNICIPAL BUILDINGS DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| ELECTRICITY | 1,874 | 1,902 | 2,100 | 2,100 | 2,100 | 2,100 |
| REPAIRS-BUILDINGS | 10,464 | 980 | 2,000 | 2,000 | 2,000 | 2,000 |
| REPAIRS-MACHINERY & EQUIP | 215 | 178 | 1,000 | 2,500 | 2,500 | 2,500 |
| CLEANING & PAINTING | 4,506 | 3,993 | 4,500 | 4,500 | 4,500 | 4,500 |
| MISCELLANEOUS CONTRACTUAL | 698 | 2,136 | 1,000 | 1,000 | 1,000 | 1,000 |
| FUEL-OTHER THAN VEHICLE | 468 | 610 | 700 | 700 | 700 | 700 |
| MINOR/SAFETY EQUIP | 35 | 783 | 100 | 100 | 100 | 100 |
| MATERIALS & SERVICES | 18,260 | 10,582 | 11,400 | 12,900 | 12,900 | 12,900 |
| TOTAL MUNICIPAL BLDGS | 18,260 | 10,582 | 11,400 | 12,900 | 12,900 | 12,900 |

LIBRARY

03 GENERAL FUND
6740 LIBRARY

MISSION STATEMENT: To provide to the public, in a friendly and courteous manner, timely access to information and exposure to cultural events for the purpose of learning, self-development or life enhancement.

| STATISTICS (Calendar Year) | 2013 | 2014 |
|--|---------|---------|
| Items checked out (total physical count) | 79,601 | 78,421 |
| Items checked out (digital) | 5,242 | 6,410 |
| Active Library Cards | 12,091 | 13,178 |
| Visitations | 149,970 | 116,414 |
| Materials Added | 2,846 | 2,310 |
| Programs Presented | 342 | 351 |
| Programs Attendance | 9,078 | 8,452 |
| Reference Questions Answered | 1,316 | 846 |
| Number of Volunteer Hours | 2,846 | 1,005 |
| Total Inter-Library Loans | 7,096 | 6,194 |
| Use of Internet Stations | 11,651 | 10,979 |

2014-2015 Major Events

- ❖ Conducted three summer reading programs for children, teens and adults
- ❖ Ready2Learn Project and program support
- ❖ Installed new circulation desk
- ❖ Purchased and installed new chairs for the library seating
- ❖ Celebrated the Library Centennial

2015-2016 Goals

- ❖ Continue 100% collection weeding
- ❖ With Friends assistance purchase new leather sofa for seating area.
- ❖ Continue replacing downstairs carpet with flooring.
- ❖ Install Digital Events marquee for the main desk.
- ❖ Increase self-check-out stations and patron operated coin box for printing

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Library Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Librarian III | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Librarian II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Library Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Librarian (6.5 FTE) | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Total FTE | 10.00 | 10.00 | 9.00 | 9.00 | 9.00 | 9.00 |

LIBRARY DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 366,111 | 381,970 | 421,975 | 446,174 | 446,174 | 446,174 |
| UNEMPLOYMENT INSURANCE | 1,831 | 1,882 | 2,950 | 3,123 | 3,123 | 3,123 |
| ACCIDENT INSURANCE | 1,069 | 1,094 | 1,060 | 580 | 580 | 580 |
| RETIREMENT | 73,383 | 74,133 | 82,530 | 91,613 | 91,613 | 91,613 |
| SOCIAL SECURITY | 27,805 | 28,592 | 32,280 | 34,132 | 34,132 | 34,132 |
| MEDICAL, DENTAL & LIFE INS | 25,893 | 26,290 | 27,940 | 28,744 | 28,744 | 28,744 |
| PERSONNEL SERVICES | 496,092 | 513,961 | 568,735 | 604,366 | 604,366 | 604,366 |
| POSTAGE | 298 | 228 | 270 | 550 | 550 | 550 |
| TRAVEL & TRAINING | 497 | 538 | 1,200 | 1,200 | 1,200 | 1,200 |
| ELECTRICITY | 8,108 | 8,040 | 9,000 | 9,000 | 9,000 | 9,000 |
| TELEPHONE | 2,385 | 2,091 | 2,200 | 2,250 | 2,250 | 2,250 |
| REPAIRS-BUILDINGS | 3,002 | 4,048 | 9,000 | 6,000 | 6,000 | 6,000 |
| CLEANING & PAINTING | 514 | 537 | 2,600 | 4,600 | 4,600 | 4,600 |
| DUES & MEMBERSHIP | 255 | 298 | 485 | 1,150 | 1,150 | 1,150 |
| MISCELLANEOUS CONTRACTUAL | 15,236 | 15,474 | 19,010 | 24,250 | 24,250 | 24,250 |
| LICENSES & PERMITS | - | - | - | 2,500 | 2,500 | 2,500 |
| OFFICE SUPPLIES | 6,236 | 7,349 | 7,000 | 7,000 | 7,000 | 7,000 |
| MAGAZINE, MAP, PAMPHLET | 1,083 | 965 | 400 | 1,000 | 1,000 | 1,000 |
| CLEAN/SANITATION SUPPLIES | 926 | 678 | 1,000 | 1,000 | 1,000 | 1,000 |
| FOOD & MISCELLANEOUS | - | - | - | 1,000 | 1,000 | 1,000 |
| MINOR/SAFETY EQUIP | 104 | 278 | 150 | 150 | 150 | 150 |
| MOTOR VEHICLE FUEL & OIL | 40 | 36 | 250 | 250 | 250 | 250 |
| MATERIALS & SERVICES | 38,684 | 40,560 | 52,565 | 61,900 | 61,900 | 61,900 |
| LIBRARY BOOKS & EQUIPMENT | 20,380 | 18,760 | 20,500 | 22,000 | 22,000 | 22,000 |
| CAPITAL OUTLAY | 20,380 | 18,760 | 20,500 | 22,000 | 22,000 | 22,000 |
| RES-OFFICE EQUIPMENT | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| TRANSFERS OUT | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL LIBRARY | 555,156 | 573,281 | 642,800 | 689,266 | 689,266 | 689,266 |

RECREATION

03 GENERAL FUND
6750 RECREATION

MISSION STATEMENT: The City of Hermiston Recreation Division offers sponsors the highest quality recreational and leisure activities for all citizens.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Parks & Recreation Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation/Aquatics Coordinator | .67 | .67 | .66 | .66 | .66 | .66 |
| Senior General Clerical | .80 | .80 | .80 | 1.00 | 1.00 | 1.00 |
| Summer Park Program (5 FTE) | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Total FTE | 7.47 | 7.47 | 7.46 | 7.66 | 7.66 | 7.66 |

RECREATION DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 281,872 | 255,109 | 278,020 | 282,130 | 282,130 | 282,130 |
| OVERTIME | - | 197 | 500 | 500 | 500 | 500 |
| UNEMPLOYMENT INSURANCE | 1,410 | 1,442 | 1,950 | 1,975 | 1,975 | 1,975 |
| ACCIDENT INSURANCE | 5,953 | 6,062 | 5,655 | 5,389 | 5,389 | 5,389 |
| RETIREMENT | 37,897 | 44,201 | 44,265 | 45,259 | 45,259 | 45,259 |
| SOCIAL SECURITY | 21,211 | 21,705 | 21,310 | 21,621 | 21,621 | 21,621 |
| MEDICAL, DENTAL & LIFE INS | 44,594 | 44,468 | 48,650 | 50,076 | 50,076 | 50,076 |
| PERSONNEL SERVICES | 392,937 | 373,184 | 400,350 | 406,950 | 406,950 | 406,950 |
| POSTAGE | 148 | - | - | - | - | - |
| TRAVEL & TRAINING | 3,304 | 585 | 3,000 | 3,000 | 3,000 | 3,000 |
| ADVERTISING | 62 | 2,725 | 3,500 | 15,500 | 15,500 | 15,500 |
| TELEPHONE | 3,434 | 2,957 | 3,000 | 3,500 | 3,500 | 3,500 |
| REPAIRS-OFFICE EQUIPMENT | - | 100 | 200 | 200 | 200 | 200 |
| DUES & MEMBERSHIP | 405 | - | 750 | 750 | 750 | 750 |
| MISCELLANEOUS CONTRACTUAL | 658 | 1,030 | 1,000 | 33,000 | 33,000 | 33,000 |
| OFFICE SUPPLIES | 1,024 | 637 | 1,500 | 2,000 | 2,000 | 2,000 |
| FOOD & MISCELLANEOUS | 183 | 443 | 250 | 15,250 | 15,250 | 15,250 |
| MINOR/SAFETY EQUIP | 214 | 126 | 150 | 150 | 150 | 150 |
| MOTOR VEHICLE FUEL & OIL | - | 654 | 1,000 | 1,000 | 1,000 | 1,000 |
| RECREATIONAL SUPPLIES | 38 | 148 | 1,500 | 51,500 | 51,500 | 51,500 |
| UNIFORMS | 499 | 115 | 300 | 1,300 | 1,300 | 1,300 |
| OTHER EQUIPMENT | - | - | - | 3,200 | 3,200 | 3,200 |
| MATERIALS & SERVICES | 9,969 | 9,520 | 16,150 | 130,350 | 130,350 | 130,350 |
| TOTAL RECREATION | 402,906 | 382,704 | 416,500 | 537,300 | 537,300 | 537,300 |

CONFERENCE CENTER

03 GENERAL FUND
6760 CONFERENCE CENTER

MISSION STATEMENT: To serve the needs of Hermiston and the surrounding area for cultural events, public and private conferences, shows, exhibitions and private functions.

The City of Hermiston owns the Hermiston Conference and Convention Center and funds the operation thereof. A portion of the transient room tax is dedicated for improvements, maintenance and operation of the conference center. Effective July 1, 2015 the expenditures that the City was paying directly rather than the Conference Center paying were transferred to the Conference Center Special Revenue Fund 12. For fiscal year 2015-16 this amounted to \$31,625. An equal amount in resources was also transferred to Fund 12 to cover the expenditures.

CONFERENCE CENTER DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OTHER PROFESSIONAL SERVICES | 64,350 | 64,350 | 64,350 | - | - | - |
| PROPERTY & LIABILITY INS | 3,647 | 4,205 | 4,550 | - | - | - |
| ELECTRICITY | 15,868 | 13,397 | 16,000 | - | - | - |
| MISCELLANEOUS CONTRACTUAL | 415 | 372 | 900 | - | - | - |
| FUEL-OTHER THAN VEHICLE | 3,952 | 4,691 | 5,100 | - | - | - |
| MATERIALS & SERVICES | 88,232 | 87,015 | 90,900 | - | - | - |
| TOTAL CONFERENCE CENTER | 88,232 | 87,015 | 90,900 | - | - | - |

CONSOLIDATED PUBLIC SAFETY

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| 03-7030 PUBLIC SAFETY CTR | 49,727 | 120,677 | 87,500 | 92,000 | 92,000 | 92,000 |
| 03-7130 POLICE OPERATIONS | 3,160,235 | 3,376,363 | 4,095,290 | 4,237,982 | 4,237,982 | 4,237,982 |
| TOTAL | 3,209,962 | 3,497,040 | 4,182,790 | 4,329,982 | 4,329,982 | 4,329,982 |

PUBLIC SAFETY
By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 2,846,198 | 3,005,349 | 3,428,965 | 3,598,303 | 3,598,303 | 3,598,303 |
| MATERIALS & SERVICES | 307,764 | 419,929 | 669,025 | 644,679 | 644,679 | 644,679 |
| CAPITAL OUTLAY | 56,000 | 71,762 | 84,800 | 87,000 | 87,000 | 87,000 |
| TOTAL | 3,209,962 | 3,497,040 | 4,182,790 | 4,329,982 | 4,329,982 | 4,329,982 |

PUBLIC SAFETY CENTER

03 GENERAL FUND
7030 PUBLIC SAFETY CENTER

MISSION STATEMENT: To provide a consolidated location for the expenses of the structure occupied by the municipal court, police and fire functions.

This functions similar to the municipal buildings budget, designed to allow accounting simplicity. The costs of the area are potentially allocable to the municipal court, fire and police functions. However, the necessity for percentage allocations and similar relatively complex accounting called for the creation of this budget for simplicity. The operation and maintenance of the building located at 330 S. First Street and the HPD annex are contained in this fund.

There are no personnel assigned to this budget. A contractual relationship for custodial services is maintained.

PUBLIC SAFETY CENTER DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| ELECTRICITY | 18,221 | 18,103 | 20,500 | 20,000 | 20,000 | 20,000 |
| TELEPHONE | 5,541 | 4,856 | 24,500 | 24,000 | 24,000 | 24,000 |
| REPAIRS-BUILDINGS | 5,482 | 76,545 | 21,500 | 26,500 | 26,500 | 26,500 |
| CLEANING & PAINTING | 18,034 | 18,664 | 18,000 | 18,500 | 18,500 | 18,500 |
| FUEL-OTHER THAN VEHICLE | 2,449 | 2,509 | 3,000 | 3,000 | 3,000 | 3,000 |
| MATERIALS & SERVICES | 49,727 | 120,677 | 87,500 | 92,000 | 92,000 | 92,000 |
| TOTAL PUBLIC SAFETY BUILDING | 49,727 | 120,677 | 87,500 | 92,000 | 92,000 | 92,000 |

POLICE OPERATIONS

03 GENERAL FUND
7130 POLICE – OPERATIONS

MISSION STATEMENT: Without fear or favor and in partnership with our diverse community, we will create and maintain a safe environment with the reduction of crime through problem-oriented and community-based policing strategies. The quality of life for those we serve takes precedent over our individual needs.

Members of the department practice clear, open and honest communication. Supervisors encourage independent thought process in identifying, analyzing, researching, and assessing day to day problems officers may encounter. This type of work culture is conducive to effectively accomplishing the vision and mission statements of the city and department.

The City of Hermiston has always enjoyed a low experience of major or violent person crimes and this trend continues through the utilization of advanced technology in the day to day operations of the patrol section. The department will continue to seek out grants for monies and equipment to assist with enforcement and preventative efforts.

The Department continues its focus on trying to reduce the opportunity for crime by enabling citizens to join Neighborhood Watch Groups specific to the area in which they reside or businesses to join the Hermiston Business Watch Program so they can be cognizant of crime experiences taking place in the city.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Captain | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Lieutenant | .50 | .50 | .00 | .00 | .00 | .00 |
| Operations Captain | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Lieutenant | 1.00 | 1.00 | .00 | .00 | .00 | .00 |
| Police Sergeants | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Communications Manager | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Patrol Officers | 15.00 | 17.00 | 17.00 | 13.00 | 13.00 | 13.00 |
| Patrol Corporal | .00 | .00 | .00 | 4.00 | 4.00 | 4.00 |
| School Resource Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Youth Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Enforcement Officer | 1.00 | 1.00 | 1.00 | .50 | .50 | .50 |
| Senior Secretary | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior General Clerical | 1.00 | 1.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| Total FTE | 24.50 | 27.50 | 31.00 | 30.50 | 30.50 | 30.50 |

POLICE OPERATIONS DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 1,745,864 | 1,891,231 | 2,110,520 | 2,195,167 | 2,195,167 | 2,195,167 |
| OVERTIME | 59,329 | 44,897 | 68,000 | 65,000 | 65,000 | 65,000 |
| UNEMPLOYMENT INSURANCE | 9,023 | 9,411 | 14,775 | 15,821 | 15,821 | 15,821 |
| ACCIDENT INSURANCE | 54,125 | 56,448 | 60,100 | 54,805 | 54,805 | 54,805 |
| RETIREMENT | 370,347 | 394,410 | 452,390 | 509,940 | 509,940 | 509,940 |
| SOCIAL SECURITY | 133,007 | 138,639 | 161,450 | 172,903 | 172,903 | 172,903 |
| MEDICAL, DENTAL & LIFE INS | 474,503 | 470,313 | 561,730 | 584,667 | 584,667 | 584,667 |
| PERSONNEL SERVICES | 2,846,198 | 3,005,349 | 3,428,965 | 3,598,303 | 3,598,303 | 3,598,303 |
| OTHER PROFESSIONAL SVCS | 1,068 | 1,265 | 1,200 | 1,200 | 1,200 | 1,200 |
| POSTAGE | 1,564 | 1,464 | 1,900 | 1,700 | 1,700 | 1,700 |
| TRAVEL & TRAINING | 43,185 | 26,374 | 26,000 | 27,500 | 27,500 | 27,500 |
| REPAIRS-MOTOR VEHICLES | 18,029 | 16,469 | 17,000 | 23,000 | 23,000 | 23,000 |
| DUES & MEMBERSHIP | 1,010 | 965 | 1,050 | 1,275 | 1,275 | 1,275 |
| LAUNDRY | 2,065 | 1,687 | 3,000 | 3,000 | 3,000 | 3,000 |
| INFORMANT INFORMATION | - | - | 500 | 500 | 500 | 500 |
| ANIMAL IMPOUND SERVICE | 30,610 | 33,290 | 33,500 | 33,500 | 33,500 | 33,500 |
| MISC CONTRACTUAL | 60,485 | 74,310 | 92,965 | 62,820 | 62,820 | 62,820 |
| UMATILLA CO - DISPATCH SVCS | - | - | 246,660 | 255,684 | 255,684 | 255,684 |
| NUISANCE ABATEMENT | 2,451 | 17,248 | 50,000 | 40,000 | 40,000 | 40,000 |
| OFFICE SUPPLIES | 12,705 | 14,770 | 15,000 | 15,000 | 15,000 | 15,000 |
| FOOD & MISCELLANEOUS | 1,612 | 2,111 | 2,000 | 2,500 | 2,500 | 2,500 |
| MINOR/SAFETY EQUIP | 7,660 | 31,835 | 10,000 | 10,000 | 10,000 | 10,000 |
| MOTOR VEHICLE FUEL & OIL | 58,774 | 56,836 | 59,000 | 60,000 | 60,000 | 60,000 |
| MOTOR VEHICLE PARTS | 5,788 | 5,133 | 6,500 | - | - | - |
| UNIFORMS | 9,844 | 13,995 | 14,000 | 15,000 | 15,000 | 15,000 |
| RES OFFICER EQUIP/UNIF | 1,187 | 1,500 | 1,250 | - | - | - |
| MATERIALS & SERVICES | 258,037 | 299,252 | 581,525 | 552,679 | 552,679 | 552,679 |
| MOTOR VEHICLES | 51,000 | 45,251 | 68,800 | 75,000 | 75,000 | 75,000 |
| OTHER EQUIPMENT | 5,000 | 26,511 | 16,000 | 12,000 | 12,000 | 12,000 |
| CAPITAL OUTLAY | 56,000 | 71,762 | 84,800 | 87,000 | 87,000 | 87,000 |
| TOTAL POLICE OPERATIONS | 3,160,235 | 3,376,363 | 4,095,290 | 4,237,982 | 4,237,982 | 4,237,982 |

CONSOLIDATED NON-DEPARTMENTAL EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| 03-8810 AUDIT & OTHERS | 2,032,081 | 1,487,573 | 982,113 | 895,788 | 895,788 | 900,565 |
| 03-8890 UNAPPROP BALANCE | - | - | 25,000 | 3,681,085 | 3,681,085 | 3,676,280 |
| TOTAL | 2,032,081 | 1,487,573 | 1,007,113 | 4,576,873 | 4,576,873 | 4,576,845 |

NON-DEPARTMENTAL
By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 562,055 | 336,324 | 400,713 | 396,923 | 396,923 | 401,700 |
| CAPITAL OUTLAY | 350,000 | - | - | 12,140 | 12,140 | 12,140 |
| TRANSFERS: | | | | | | |
| BONDED DEBT FUND | 202,391 | 233,894 | 191,400 | 190,750 | 190,750 | 190,750 |
| RECREATION FUND | 135,000 | 193,900 | 45,000 | - | - | - |
| RESERVE FUND | 150,000 | 19,750 | 295,000 | 200,000 | 200,000 | 200,000 |
| 911 COMMUNICATIONS | 632,635 | 703,705 | - | - | - | - |
| CONF CTR | - | - | - | 95,975 | 95,975 | 95,975 |
| SPECIAL PAYMENTS | - | - | 50,000 | - | - | - |
| UNAPPROP BALANCE | - | - | 25,000 | 3,681,085 | 3,681,085 | 3,676,280 |
| TOTAL | 2,032,081 | 1,487,573 | 1,007,113 | 4,576,873 | 4,576,873 | 4,576,845 |

NON-DEPARTMENTAL

03 GENERAL FUND
8810 NON-DEPARTMENTAL

MISSION STATEMENT: To provide a non-apportioned general fund accounting entity which allows for costs which are not readily divided into the appropriation areas of the operating budget, and for those costs which are beneficial to the entire operation.

The appropriations in this category include specialized services such as general publication of council activity and ordinances, memberships in organizations such as the local chamber and the League of Oregon Cities, expenses incurred in the sale of city foreclosed property, and similar expenses.

No personnel are included in this department.

NON-DEPARTMENTAL DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| ACCOUNTING & AUDITING | 3,974 | 5,140 | 5,100 | 15,600 | 15,600 | 15,600 |
| OTHER PROFESSIONAL SERVICES | 281,861 | 166,603 | 143,500 | 143,500 | 143,500 | 143,500 |
| LEGAL PUBLICATIONS | - | - | 1,200 | - | - | - |
| PROPERTY & LIABILITY INS | 58,760 | 69,294 | 82,610 | 98,320 | 98,320 | 103,097 |
| TELEPHONE | - | - | 3,803 | 3,803 | 3,803 | 3,803 |
| DUES & MEMBERSHIP | 14,381 | 14,426 | 14,500 | - | - | - |
| MISCELLANEOUS CONTRACTUAL | 197,727 | 70,582 | 132,787 | 133,000 | 133,000 | 133,000 |
| FOOD & MISCELLANEOUS | 5,352 | 10,025 | 6,000 | 2,700 | 2,700 | 2,700 |
| MINOR/SAFETY EQUIP | - | 245 | - | - | - | - |
| OVER AND SHORTS | - | 9 | - | - | - | - |
| LAND, R-O-W & EASEMENT | - | - | 11,213 | - | - | - |
| MATERIALS & SERVICES | 562,055 | 336,324 | 400,713 | 396,923 | 396,923 | 401,700 |
| | | | | | | |
| CAPITAL IMPROVEMENTS | 350,000 | - | - | - | - | - |
| OTHER EQUIPMENT | - | - | - | 2,140 | 2,140 | 2,140 |
| OTHER EQUIPMENT | - | - | - | 10,000 | 10,000 | 10,000 |
| CAPITAL OUTLAY | 350,000 | - | - | 12,140 | 12,140 | 12,140 |
| | | | | | | |
| RES-STREET CONSTRUCTION | 150,000 | - | - | - | - | - |
| RES-OFFICE EQUIPMENT | - | 19,750 | - | - | - | - |
| RES-GAS UTILITY | - | - | - | 50,000 | 50,000 | 50,000 |
| RES-TRAFFIC CONTROL | - | - | 295,000 | - | - | - |
| RES-COMMUNITY ENHANCEMENTS | - | - | - | 50,000 | 50,000 | 50,000 |
| RES-CITY HALL IMPROVEMENTS | - | - | - | 100,000 | 100,000 | 100,000 |
| TRANS TO RECREATION FUND | 135,000 | 193,900 | 45,000 | - | - | - |
| TRANS TO 911 COMMUNICATIONS | 632,635 | 703,705 | - | - | - | - |
| TRANS TO CONFERENCE CENTER FUND | - | - | - | 95,975 | 95,975 | 95,975 |
| TRANS TO BONDED DEBT | 202,391 | 233,894 | 191,400 | 190,750 | 190,750 | 190,750 |
| TRANSFERS OUT | 1,120,026 | 1,151,249 | 531,400 | 486,725 | 486,725 | 486,725 |
| | | | | | | |
| LOAN TO HURA | - | - | 50,000 | - | - | - |
| SPECIAL PAYMENTS | - | - | 50,000 | - | - | - |
| | | | | | | |
| TOTAL NON-DEPARTMENTAL | 2,032,081 | 1,487,573 | 982,113 | 895,788 | 895,788 | 900,565 |

UNAPPROPRIATED BALANCE

03 GENERAL FUND
8890 UNAPPROPRIATED BALANCE

MISSION STATEMENT: To provide minimum cash flow for the ensuing fiscal period and set aside reserves for future expenditure in accordance with the local budget law.

No personnel are contained in this appropriation.

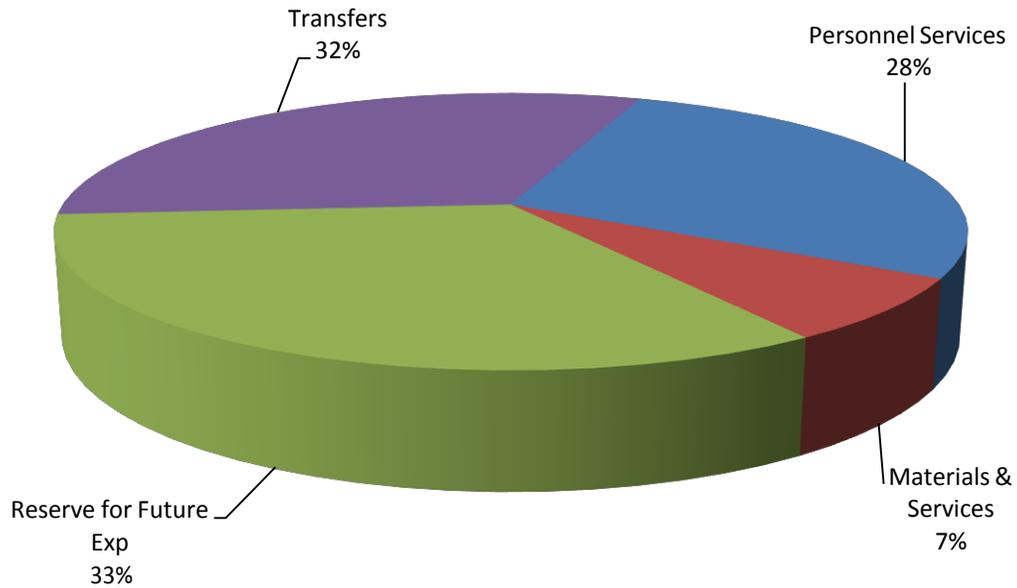
UNAPPROPRIATED BALANCE

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| UNAPPROPRIATED BALANCE | - | - | 25,000 | - | - | - |
| RESERVE FOR FUTURE EXPEND. | | | | 3,681,085 | 3,681,085 | 3,681,085 |
| TOTAL UNAPPROPRIATED BALANCE | - | - | 25,000 | 3,681,085 | 3,681,085 | 3,681,085 |
| | | | | | | |
| GRAND TOTAL GENERAL FUND | 8,645,710 | 8,496,565 | 8,845,433 | 12,715,355 | 12,715,355 | 12,720,160 |

STATE STREET TAX FUND

This is the location where all gasoline tax revenues are required by Oregon Statute to be placed to provide a guarantee that all such revenues will be utilized for street and roadway repair, maintenance, and improvement. This fund is exclusively supported from the gasoline tax and a general fund subsidy if necessary. The expenditures accounted in the fund are the manpower, equipment, materials, and contracted services necessary to maintain and improve the roadway surfaces and storm drainage system of the city.

2015-16 Street Expenditures



Expenditures

| | |
|------------------------|------------------|
| Personnel Services | 561,320 |
| Materials & Services | 148,090 |
| Reserve for Future Exp | 668,715 |
| Transfers | 639,375 |
| Total | 2,017,500 |

RESOURCES

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| STATE HIGHWAY ALLOCATION | 924,983 | 983,349 | 950,000 | 950,000 | 950,000 | 950,000 |
| STP ALLOCATION | 171,157 | 197,556 | 260,000 | 367,500 | 367,500 | 367,500 |
| SAIF - REIMBURSEMENTS | - | 13,145 | - | - | - | - |
| FROM OTHER AGENCIES | 1,096,140 | 1,194,050 | 1,210,000 | 1,317,500 | 1,317,500 | 1,317,500 |
| TRANS FROM GENERAL FUND | 150,000 | - | - | - | - | - |
| TRANS FROM OTHER FUNDS | 150,000 | - | - | - | - | - |
| CASH FORWARD | - | - | 28,000 | - | - | - |
| CASH FORWARD | - | - | 28,000 | 700,000 | 700,000 | 700,000 |
| TOTAL STREET FUND | 1,246,140 | 1,194,050 | 1,238,000 | 2,017,500 | 2,017,500 | 2,017,500 |

EXPENDITURES By character

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 493,595 | 499,701 | 552,445 | 561,320 | 561,320 | 561,320 |
| MATERIALS & SERVICES | 114,906 | 136,398 | 141,170 | 148,090 | 148,090 | 149,090 |
| TRANSFERS: | | | | | | |
| RECREATION FUND | 15,000 | 8,750 | - | - | - | - |
| RESERVE FUND | 502,830 | 302,258 | 531,385 | 639,375 | 639,375 | 638,375 |
| RES -FUTURE EXPENDITURES | | | | 668,715 | 668,715 | 668,715 |
| TOTAL STREET | 1,126,331 | 947,106 | 1,225,000 | 2,017,500 | 2,017,500 | 2,017,500 |

MISSION STATEMENT: To protect, maintain and improve the largest single asset owned by the residents of our community; the asphalt, curbs, gutters, storm drains and buildings of our community, and to supply support in the form of manpower and equipment to other departments and community events.

DEPARTMENT VISION: In support of, and to foster the general vision of the overall city, We, the members of the Street Department, continuously strive to maintain the highest standards of professionalism in our daily operations and programs. Our mission is achieved through continuously improved performance, supported by a consistent system of effective communications. A committed workforce initiates partnerships and strategic alliances to collaborate delivery of the highest quality of service possible. Our performance consistently earns the trust and confidence of the public. We will endeavor to provide the city manager and our elected officials with an on-going level of service and information which will be supportive of the department’s need to retain a qualified workforce equipped with the information, technology, and physical resources necessary to meet our mission.

DEPARTMENT DESCRIPTION: This is the location where all gasoline tax revenues are required by Oregon Statute to be placed, to provide a guarantee that all such revenues will be utilized for street and roadway repair, maintenance and improvement. The street department is also financially supported by a general fund subsidy if necessary. Without this subsidy the street department would not be the diverse department we are.

DEPARTMENT GOALS: The city wide goals of enhanced livability and economic development directly affect the operations of this department as proposed. The objectives for the department for the next year include:

- ◆ Daily street sweeping with concentration on arterial and collector roadways.
- ◆ Roadway repair of identified problems as materials are available.
- ◆ Provide equipment maintenance and repair at a high level.
- ◆ Provide support for community events in the form of manpower and equipment.
- ◆ Respond to problems with available manpower.
- ◆ Provide annual grading and repair of gravel roadways.
- ◆ Continue with the current crack sealing and resurfacing programs.
- ◆ Provide pavement striping and marking, street sign installation and repair.
- ◆ Clean, repair and replace storm water catch basins, distribution boxes, piping and dry wells.

Individual Behavioral Values: Staff is our greatest asset; clear, open, honest and respectful communications; respect for individuals and city property; professionalism and quality of service; a safe and healthy work environment; people’s ability to grow and change and community interaction.

Operating Systems Values: Helpful and supportive workplace (all departments and work units); professional and personal growth for all (Education); safe and productive workplace and progressive and cutting edge approach.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Street Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Street Maintenance Foreman | .00 | .00 | .00 | .00 | .00 | .00 |
| Permit Technician II | .33 | .33 | .33 | .33 | .33 | .33 |
| Mechanic/Muni Svc Worker | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Municipal Worker II | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Municipal Worker I | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Municipal Worker | .00 | .00 | 1.14 | 1.14 | 1.14 | 1.14 |
| Total FTE | 5.33 | 5.33 | 6.47 | 6.47 | 6.47 | 6.47 |

STATE STREET TAX DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 305,116 | 312,182 | 334,330 | 339,600 | 339,600 | 339,600 |
| OVERTIME | - | - | 1,000 | 500 | 500 | 500 |
| UNEMPLOYMENT INSURANCE | 1,551 | 1,561 | 2,340 | 2,380 | 2,380 | 2,380 |
| ACCIDENT INSURANCE | 19,680 | 20,180 | 24,400 | 20,240 | 20,240 | 20,240 |
| RETIREMENT | 63,804 | 62,486 | 70,520 | 76,045 | 76,045 | 76,045 |
| SOCIAL SECURITY | 23,098 | 23,258 | 25,575 | 26,020 | 26,020 | 26,020 |
| MEDICAL, DENTAL & LIFE INS | 80,346 | 80,034 | 94,280 | 96,535 | 96,535 | 96,535 |
| PERSONNEL SERVICES | 493,595 | 499,701 | 552,445 | 561,320 | 561,320 | 561,320 |
| TRAVEL & TRAINING | 127 | 491 | 1,250 | 1,500 | 1,500 | 1,500 |
| PROPERTY & LIABILITY INS | 9,773 | 10,096 | 11,670 | 14,090 | 14,090 | 14,180 |
| ELECTRICITY | 10,127 | 10,232 | 12,250 | 12,000 | 12,000 | 12,000 |
| TELEPHONE | 2,915 | 3,019 | 3,000 | 4,000 | 4,000 | 4,000 |
| STREET LIGHTS | 42,177 | 40,434 | 43,000 | 43,000 | 43,000 | 43,000 |
| REPAIRS-OPERATING EQUIP | - | 100 | 100 | 2,000 | 2,000 | 2,000 |
| LAUNDRY | 1,307 | 1,523 | 2,000 | 2,000 | 2,000 | 2,000 |
| MISC CONTRACTUAL | 8,115 | 18,355 | 14,500 | 14,500 | 14,500 | 14,500 |
| OFFICE SUPPLIES | 769 | 537 | 900 | 900 | 900 | 810 |
| ASPHALT & ASPHALT PRODUCTS | - | - | - | 1,000 | 1,000 | 1,000 |
| CHEMICALS | 1,335 | 416 | 2,500 | 2,500 | 2,500 | 2,500 |
| CLEAN/SANITATION SUPPLIES | 137 | 14 | 150 | 150 | 150 | 150 |
| FOOD & MISCELLANEOUS | 213 | 284 | 500 | 500 | 500 | 500 |
| FUEL-OTHER THAN VEHICLE | 3,157 | 3,624 | 5,500 | 5,000 | 5,000 | 5,000 |
| LUMBER & WOOD PRODUCTS | - | - | 1,500 | 1,000 | 1,000 | 1,000 |
| MINOR/SAFETY EQUIP | 5,060 | 17,487 | 6,000 | 6,500 | 6,500 | 6,500 |
| MOTOR VEHICLE FUEL & OIL | 20,269 | 20,852 | 23,000 | 23,000 | 23,000 | 23,000 |
| MOTOR VEHICLE PARTS | 1,628 | 1,536 | 2,750 | 2,800 | 2,800 | 2,800 |
| PAINT & PAINT SUPPLIES | - | - | - | - | - | 1,000 |
| PLUMBING & SEWAGE SUPPLIES | 7 | - | 100 | 150 | 150 | 150 |
| STRUCTURAL STEEL & IRON | - | - | - | 1,000 | 1,000 | 1,000 |
| PARTS FOR OPERATING EQUIP | 7,790 | 7,398 | 10,500 | 10,500 | 10,500 | 10,500 |
| MATERIALS & SERVICES | 114,906 | 136,398 | 141,170 | 148,090 | 148,090 | 149,090 |

STATE STREET TAX DETAILED EXPENDITURES (con't)

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| BUILDINGS & FIXED EQUIP | | | | 1,000 | 1,000 | - |
| RES-EQUIPMENT | - | 89,217 | 41,085 | 90,000 | 90,000 | 90,000 |
| RES-STREET CONSTRUCTION | 250,000 | - | 133,000 | 90,000 | 90,000 | 90,000 |
| RES-TRAF CONTROL-11TH & ELM | - | - | 65,000 | - | - | - |
| RES-BICYCLE TRAILS | 8,000 | 20,000 | 9,500 | 9,500 | 9,500 | 9,500 |
| RES-OFFICE EQUIPMENT | - | 4,000 | - | 2,000 | 2,000 | 2,000 |
| RES-STREET MAINTENANCE | 244,830 | 189,041 | 282,800 | 446,875 | 446,875 | 446,875 |
| TRANS TO RECREATION FUND | 15,000 | 8,750 | - | - | - | - |
| TRANSFERS OUT | 517,830 | 311,008 | 531,385 | 639,375 | 639,375 | 638,375 |
| | | | | | | |
| RES FOR FUTURE EXPENDITURE | | | | 668,715 | 668,715 | 668,715 |
| FUTURE EXPENDITURES | | | | 668,715 | 668,715 | 668,715 |
| | | | | | | |
| TOTAL STREET FUND | 1,126,331 | 947,106 | 1,225,000 | 2,017,500 | 2,017,500 | 2,017,500 |

TRANSIENT ROOM TAX FUND

05

8810 TRANSIENT ROOM TAX

In accordance with Section 112 of the Hermiston Code of Ordinances, five-eighths of the transient room taxes remitted to the city, less 5% retained by the operator, shall be distributed as follows:

- (a) 45% to improve, maintain and operate the Hermiston Conference Center;
- (b) 15% for recreation and recreation-related programs and activities and park improvements administered by the advisory committee;
- (c) 25% to offset cost of programs such as the economic, community and other developmental activities and similar programs funded from the general fund; and
- (d) 15% for city parks and recreation development administered by the Parks and Recreation Committee. The proceeds of the tax for parks and recreation development shall accumulate in a reserve account and may not be diverted or utilized in any other manner.

Three-eighths of the taxes remitted to the city, less 5% retained by the operator, shall be distributed to offset the cost of constructing a community outdoor swimming pool, including the retirement of any bonds issued for its construction.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Assistant City Manager | .25 | .00 | .00 | .00 | .00 | .00 |
| Administrative Assistant | .00 | .25 | .00 | .00 | .00 | .00 |
| Total FTE | .25 | .25 | .00 | .00 | .00 | .00 |

RESOURCES

05
TRANSIENT ROOM TAX

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| TRANSIENT ROOM TAX | 61,180 | 73,820 | 55,780 | 533,335 | 533,335 | 533,335 |
| SERVICE CHARGES | 61,180 | 73,820 | 55,780 | 533,335 | 533,335 | 533,335 |
| CASH FORWARD | 37,760 | 61,656 | 14,220 | 40,000 | 40,000 | 40,000 |
| CASH FORWARD | 37,760 | 61,656 | 14,220 | 40,000 | 40,000 | 40,000 |
| TOTAL | 98,940 | 135,476 | 70,000 | 573,335 | 573,335 | 573,335 |

EXPENDITURES By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 21,908 | 27,149 | - | - | - | - |
| MATERIALS & SERVICES | 60,341 | 74,716 | 70,000 | 70,000 | 70,000 | 70,000 |
| TRANSFERS OUT | - | - | - | 450,000 | 450,000 | 450,000 |
| RESERVE FOR FUTURE EXPENDITURES | - | - | - | 53,335 | 53,335 | 53,335 |
| TOTAL | 82,249 | 101,865 | 70,000 | 573,335 | 573,335 | 573,335 |

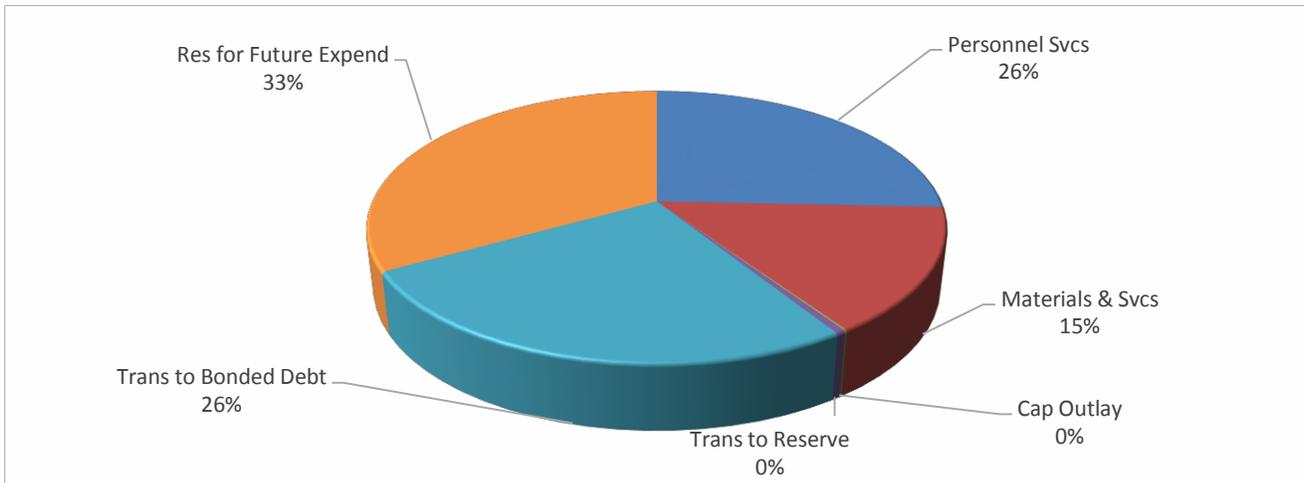
TRANSIENT ROOM TAX DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 17,612 | 20,291 | - | - | - | - |
| UNEMPLOYMENT INSURANCE | 88 | 102 | - | - | - | - |
| ACCIDENT INSURANCE | 44 | 51 | - | - | - | - |
| RETIREMENT | 1,327 | 3,538 | - | - | - | - |
| SOCIAL SECURITY | 1,334 | 1,549 | - | - | - | - |
| MEDICAL, DENTAL & LIFE INS | 1,502 | 1,617 | - | - | - | - |
| PERSONNEL SERVICES | 21,908 | 27,149 | - | - | - | - |
| MISCELLANEOUS CONTRACTUAL | 60,341 | 74,716 | 70,000 | 70,000 | 70,000 | 70,000 |
| MATERIALS & SERVICES | 60,341 | 74,716 | 70,000 | 70,000 | 70,000 | 70,000 |
| TRANSFER TO RES - PARK DEVELOPMENT | - | - | - | 50,000 | 50,000 | 50,000 |
| TRANSFER TO GEN FUND | - | - | - | 350,000 | 350,000 | 350,000 |
| TRANSFER TO RES-TOURISM | - | - | - | 50,000 | 50,000 | 50,000 |
| TRANSFERS OUT | - | - | - | 450,000 | 450,000 | 450,000 |
| RESERVE FOR FUTURE EXPENDITURES | - | - | - | 53,335 | 53,335 | 53,335 |
| RESERVE FOR FUTURE EXPENDITURES | - | - | - | 53,335 | 53,335 | 53,335 |
| TOTAL | 82,249 | 101,865 | 70,000 | 573,335 | 573,335 | 573,335 |

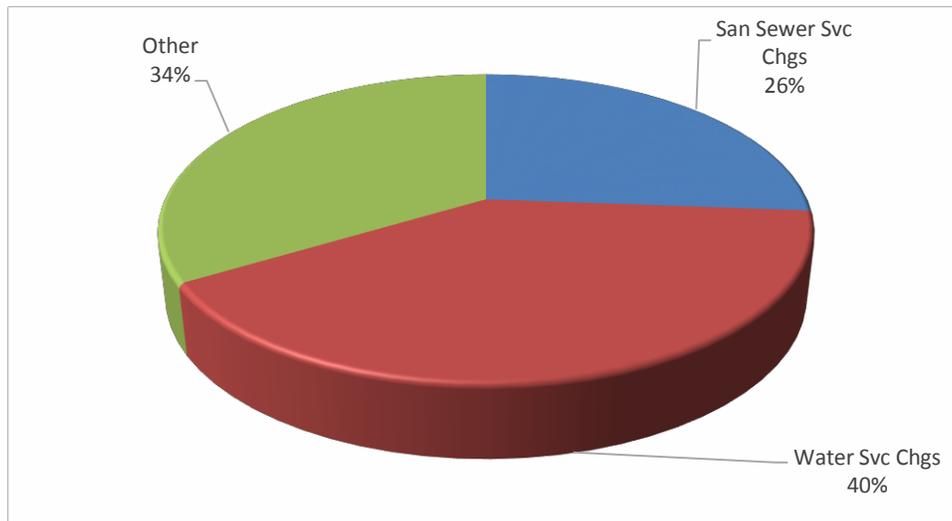
UTILITY FUND

This is an enterprise fund financed from user fees for water and wastewater use and the connection charges to the system. The expenditure responsibilities of this fund include all necessary personnel, equipment, materials and contracted services necessary to maintain and improve the water and wastewater systems of the city. The enterprise funds are also responsible for the necessary transfers to the debt fund to carry the bonded debt and notes of the systems.

2015-16 Utility Expenditures



2015-16 Utility Resources



RESOURCES

06
UTILITY FUND

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| BOND ASSESSMENTS | 20,747 | 20,780 | 20,000 | 20,000 | 20,000 | 20,000 |
| LOCAL ASSESSMENTS | 20,747 | 20,780 | 20,000 | 20,000 | 20,000 | 20,000 |
| INTEREST ON INVESTMENTS | 5,108 | 7,235 | 5,000 | 7,500 | 7,500 | 7,500 |
| INTEREST | 5,108 | 7,235 | 5,000 | 7,500 | 7,500 | 7,500 |
| RECYCLED WATER SALES | 1,814,847 | 1,881,390 | 2,034,010 | 2,196,700 | 2,196,700 | 2,196,700 |
| RECYCLED WTR CONNECTION & SERV | 10,825 | 10,800 | 10,500 | 12,000 | 12,000 | 12,000 |
| SEPTIC TANK SERVICE | 18,873 | 12,296 | 10,000 | 12,000 | 12,000 | 12,000 |
| MISC. RECYCLED WATER INCOME | 8,509 | - | - | - | - | - |
| RECYCLED WATER SVC CHGS | 1,853,054 | 1,904,486 | 2,054,510 | 2,220,700 | 2,220,700 | 2,220,700 |
| ACCOUNT SET-UP FEE | 11,597 | 12,172 | 10,000 | 12,000 | 12,000 | 12,000 |
| WATER SALES | 2,281,144 | 2,363,061 | 2,412,500 | 2,812,300 | 2,812,300 | 2,812,300 |
| WATER CONNECTION & SERVICE | 53,826 | 50,857 | 43,000 | 55,000 | 55,000 | 55,000 |
| MISCELLANEOUS WATER INCOME | 29,947 | 18,959 | 10,000 | 10,000 | 10,000 | 10,000 |
| WATER SERVICE CHGS | 2,376,514 | 2,445,049 | 2,475,500 | 2,889,300 | 2,889,300 | 2,889,300 |
| TRANSFER FROM RESERVE FUND | - | - | - | 527,000 | 527,000 | 527,000 |
| TRANSFERS IN | - | - | - | 527,000 | 527,000 | 527,000 |
| CASH FORWARD | 1,456,245 | - | 410,450 | 2,816,020 | 2,816,020 | 2,816,020 |
| CASH FORWARD | 1,456,245 | - | 410,450 | 2,816,020 | 2,816,020 | 2,816,020 |
| TOTAL UTILITY | 5,711,668 | 4,377,550 | 4,965,460 | 8,480,520 | 8,480,520 | 8,480,520 |

CONSOLIDATED UTILITY EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SEWER | 2,383,395 | 1,673,038 | 2,381,220 | 2,876,462 | 2,876,462 | 2,876,904 |
| WATER | 2,451,016 | 2,076,614 | 2,339,240 | 2,807,290 | 2,807,290 | 2,944,401 |
| RESERVE FOR FUTURE EXPENDITURE | - | - | 790,000 | 2,796,768 | 2,796,768 | 2,659,215 |
| TOTAL UTILITY | 4,834,412 | 3,749,653 | 5,510,460 | 8,480,520 | 8,480,520 | 8,480,520 |

UTILITY EXPENDITURES

By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 1,902,627 | 2,004,784 | 2,144,896 | 2,186,251 | 2,186,251 | 2,186,251 |
| MATERIALS & SERVICES | 933,760 | 1,033,560 | 1,228,269 | 1,258,726 | 1,258,726 | 1,261,279 |
| CAPITAL OUTLAY | 3,019 | 180,503 | - | 8,010 | 8,010 | 143,010 |
| TRANSFERS: | | | | | | |
| RESERVE | 1,672,500 | 207,339 | 76,000 | 40,000 | 40,000 | 40,000 |
| BONDED DEBT | 322,506 | 323,467 | 1,271,295 | 2,190,765 | 2,190,765 | 2,190,765 |
| RES-FUTURE EXPENDITURES | - | - | 790,000 | 2,796,768 | 2,796,768 | 2,659,215 |
| TOTAL UTILITY | 4,834,412 | 3,749,653 | 5,510,460 | 8,480,520 | 8,480,520 | 8,480,520 |

RECYCLED WATER TREATMENT

06 UTILITY

6310 RECYCLED WATER TREATMENT

MISSION STATEMENT: To operate the City Recycled Water Plant and Collection System. Providing the most efficient treatment of the City's sanitary sewer in a professional, safe, cost effective and courteous manner.

The objectives of the recycled water department are to provide quality recycled water operation and disposable by-products exceeding regulatory requirements, also to operate the collection and treatment facilities in a cost effective and efficient manner.

The recycled water department is responsible for the operation and maintenance of approximately eighty miles of sanitary sewer lines, eight sewer pump stations, three storm water pump stations and the recycled water plant.

Listed below are some of the objectives and completed projects of the recycled water department.

- We will continue to maintain an OSHA compliant work place.
- We will continue to work toward the High Performance Organization.
- We will continue our routine preventive maintenance on the recycled water plant, sanitary sewer system and storm water collections systems. This greatly reduces the number of problems a system of this age can expect to have.
- Negotiating with DEQ for a modification of our NPDES permit.

This budget includes the costs of operation for the recycled water plant, collection system, laboratory, bio-solids disposal, and all associated costs for recycled water related activities.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Recycled Water Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager | .40 | .40 | .38 | .38 | .38 | .38 |
| Finance Director/Recorder | .20 | .38 | .42 | .42 | .42 | .42 |
| Senior General Clerical | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Utility Clerk/Cashier | 1.00 | 1.00 | .00 | .00 | .00 | .00 |
| Payroll/HR | .00 | .00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recycled Water Lab Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recycled Water Chief Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recycled Water Utility Worker IV | .00 | .00 | .00 | .00 | .00 | .00 |
| Recycled Water Utility Worker III | .00 | .00 | .00 | .00 | .00 | .00 |
| Recycled Water Utility Worker II | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Recycled Water Utility Worker I | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total FTE | 11.10 | 11.28 | 11.30 | 11.30 | 11.30 | 11.30 |

RECYCLED WATER TREATMENT DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 650,890 | 690,503 | 730,950 | 724,212 | 724,212 | 724,212 |
| OVERTIME | 9,939 | 7,776 | 17,000 | 33,500 | 33,500 | 33,500 |
| UNEMPLOYMENT INSURANCE | 3,305 | 3,491 | 5,240 | 5,423 | 5,423 | 5,423 |
| ACCIDENT INSURANCE | 11,457 | 12,157 | 16,090 | 15,964 | 15,964 | 15,964 |
| RETIREMENT | 121,122 | 135,200 | 147,770 | 156,835 | 156,835 | 156,835 |
| SOCIAL SECURITY | 49,272 | 52,148 | 57,220 | 59,265 | 59,265 | 59,265 |
| MEDICAL, DENTAL & LIFE INS | 165,182 | 169,590 | 185,525 | 187,148 | 187,148 | 187,148 |
| PERSONNEL SERVICES | 1,011,165 | 1,070,864 | 1,159,795 | 1,182,347 | 1,182,347 | 1,182,347 |
| ACCOUNTING & AUDITING | 8,160 | 8,450 | 9,000 | 4,800 | 4,800 | 4,800 |
| OTHER PROFESSIONAL SERVICES | 24,236 | 30,945 | 26,500 | 26,500 | 26,500 | 26,500 |
| POSTAGE | 12,947 | 12,431 | 13,500 | 13,500 | 13,500 | 13,500 |
| TRAVEL & TRAINING | 4,758 | 3,427 | 7,500 | 7,500 | 7,500 | 7,500 |
| PROPERTY & LIABILITY INS | 26,411 | 26,620 | 26,490 | 37,545 | 37,545 | 37,987 |
| ELECTRICITY | 47,325 | 54,260 | 167,000 | 200,000 | 200,000 | 200,000 |
| TELEPHONE | 7,881 | 8,884 | 8,800 | 12,603 | 12,603 | 12,603 |
| REPAIRS-MACHINERY & EQUIP | 23,306 | 24,138 | 16,000 | 16,000 | 16,000 | 16,000 |
| REPAIRS-OFFICE EQUIPMENT | 4,272 | 5,131 | 4,000 | 4,000 | 4,000 | 4,000 |
| DUES & MEMBERSHIP | 1,579 | 1,058 | 1,100 | 1,100 | 1,100 | 1,100 |
| LAUNDRY & OTHER SANITATION | 2,201 | 2,594 | 2,530 | 2,530 | 2,530 | 2,530 |
| MISCELLANEOUS CONTRACTUAL | 38,632 | 57,271 | 82,500 | 75,787 | 75,787 | 75,787 |
| LICENSES & PERMITS | 14,181 | 14,793 | 14,000 | 14,000 | 14,000 | 14,000 |
| OFFICE SUPPLIES | 6,473 | 6,471 | 6,750 | 7,600 | 7,600 | 7,600 |
| CHEMICALS | 94,499 | 93,980 | 94,500 | 80,000 | 80,000 | 80,000 |
| CLEAN/SANITATION SUPPLIES | 992 | 1,495 | 1,000 | 1,350 | 1,350 | 1,350 |
| CONCRETE SUPPLIES | 32 | 5 | 50 | 50 | 50 | 50 |
| FOOD & MISCELLANEOUS | 297 | 191 | 300 | 300 | 300 | 300 |
| FUEL-OTHER THAN VEHICLE | 5,446 | 3,906 | 10,700 | 20,000 | 20,000 | 20,000 |
| LUBE-OTHER THAN VEHICLE | 1,513 | 141 | 1,000 | 1,000 | 1,000 | 1,000 |
| MEDICAL & LAB SUPPLIES | 9,690 | 8,472 | 21,500 | 21,500 | 21,500 | 21,500 |
| MINOR/SAFETY EQUIP | 7,429 | 6,984 | 8,500 | 8,500 | 8,500 | 8,500 |
| MOTOR VEHICLE FUEL & OIL | 13,579 | 15,768 | 15,000 | 15,000 | 15,000 | 15,000 |
| MOTOR VEHICLE PARTS | 2,903 | 2,561 | 3,000 | 3,000 | 3,000 | 3,000 |
| PAINT & PAINT SUPPLIES | 822 | 179 | 1,000 | 1,000 | 1,000 | 1,000 |
| PLUMBING & SEWAGE SUPPLIES | 499 | 290 | 500 | 500 | 500 | 500 |
| PARTS FOR OPERATING EQUIP | 20,858 | 15,198 | 20,000 | 20,000 | 20,000 | 20,000 |
| OVER AND SHORTS | (3) | (9) | - | - | - | - |
| OFFICE EQUIPMENT | - | - | - | 8,010 | 8,010 | 8,010 |
| PLANT EQUIPMENT | - | - | 5,000 | - | - | - |
| MATERIALS & SERVICES | 380,919 | 405,633 | 567,720 | 603,675 | 603,675 | 604,117 |

RECYCLED WATER TREATMENT DETAILED EXPENDITURES (con't)

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| RES-EQUIPMENT | 5,000 | 10,000 | 10,000 | - | - | - |
| RES-OFFICE EQUIPMENT | 5,000 | 19,750 | - | - | - | - |
| RES-UTILITY CONSTRUCTION | 825,000 | 10,000 | - | - | - | - |
| RES- PW ELM ENTRANCE | - | - | 13,000 | | | |
| TRANS TO BONDED DEBT | 156,311 | 156,791 | 630,705 | 1,090,440 | 1,090,440 | 1,090,440 |
| TRANS TO RATE STAB ACCT | - | - | 395,000 | - | - | - |
| TRANSFERS OUT | 991,311 | 196,541 | 1,048,705 | 1,090,440 | 1,090,440 | 1,090,440 |
| TOTAL SANITARY SEWER | 2,383,395 | 1,673,038 | 2,776,220 | 2,876,462 | 2,876,462 | 2,876,904 |

WATER PRODUCTION & MAINTENANCE

06 UTILITY

6320 WATER PRODUCTION & MAINTENANCE

MISSION STATEMENT: To provide a continuous supply of potable drinking water for domestic, commercial and industrial use, as well as water for fire protection, in a safe, efficient and courteous manner.

The water budget contains all costs for producing, distributing and billing for the water consumed in our community. The primary goals of the water department are assurance of a safe water supply, storage and distribution system.

Here are some of our goals this year:

- Carry on operations with a High Performance attitude and direction.
- Continue to operate while conforming to OR-OSHA & Oregon Health & EPA regulations.
- Continued work on Regional SCADA Control System replacement, with expectations of completing this fiscal.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Water Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager | .40 | .40 | .38 | .38 | .38 | .38 |
| Finance Director/Recorder | .20 | .38 | .42 | .42 | .42 | .42 |
| Permit Technician II | .33 | .33 | .33 | .33 | .33 | .33 |
| Senior General Clerical | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Water Chief Operator | .00 | .00 | .00 | .00 | .00 | .00 |
| Water Utility Worker II | 3.00 | 3.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Water Utility Worker I | 2.00 | 2.00 | 0.00 | .00 | .00 | .00 |
| Meter Reader/General Clerical | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total FTE | 9.43 | 9.61 | 9.63 | 9.63 | 9.63 | 9.63 |

WATER PRODUCTION & MAINTENANCE DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 549,787 | 571,358 | 598,770 | 606,693 | 606,693 | 606,693 |
| OVERTIME | 18,284 | 21,829 | 20,000 | 20,000 | 20,000 | 20,000 |
| UNEMPLOYMENT INSURANCE | 2,840 | 2,987 | 4,331 | 4,387 | 4,387 | 4,387 |
| ACCIDENT INSURANCE | 13,168 | 13,605 | 11,626 | 11,371 | 11,371 | 11,371 |
| RETIREMENT | 111,930 | 123,744 | 127,336 | 136,508 | 136,508 | 136,508 |
| SOCIAL SECURITY | 43,001 | 44,884 | 47,336 | 47,942 | 47,942 | 47,942 |
| MEDICAL, DENTAL & LIFE INS | 152,452 | 155,513 | 175,702 | 177,003 | 177,003 | 177,003 |
| PERSONNEL SERVICES | 891,462 | 933,919 | 985,101 | 1,003,904 | 1,003,904 | 1,003,904 |
| ACCOUNTING & AUDITING | 8,160 | 8,450 | 9,000 | 4,800 | 4,800 | 4,800 |
| OTHER PROFESSIONAL SERVICES | 93,822 | 60,371 | 60,000 | 60,000 | 60,000 | 60,000 |
| WATER SAMPLES | 7,294 | 12,584 | 21,000 | 22,000 | 22,000 | 22,000 |
| POSTAGE | 12,717 | 13,748 | 14,300 | 14,300 | 14,300 | 14,300 |
| TRAVEL & TRAINING | 3,602 | 3,573 | 4,000 | 4,000 | 4,000 | 4,000 |
| PROPERTY & LIABILITY INS | 22,748 | 27,322 | 31,724 | 35,085 | 35,085 | 37,196 |
| ELECTRICITY | 177,608 | 176,609 | 240,000 | 240,000 | 240,000 | 240,000 |
| TELEPHONE | 2,765 | 2,426 | 3,000 | 6,803 | 6,803 | 6,803 |
| REGIONAL WATER | 8,092 | 55,215 | 50,000 | 50,000 | 50,000 | 50,000 |
| REPAIRS-MACHINERY & EQUIP | - | 69,797 | 200 | 400 | 400 | 400 |
| REPAIRS-MOTOR VEHICLES | 1,376 | 2,109 | 3,500 | 3,500 | 3,500 | 3,500 |
| REPAIRS-OPERATING EQUIP | 6,104 | 2,382 | 4,000 | 4,000 | 4,000 | 4,000 |
| REPAIRS-OFFICE EQUIPMENT | 4,272 | 5,131 | 4,200 | 4,200 | 4,200 | 4,200 |
| EQUIPMENT RENT ALLOWANCE | 650 | - | 250 | 250 | 250 | 250 |
| DUES & MEMBERSHIP | 886 | 21,000 | 21,850 | 21,850 | 21,850 | 21,850 |
| MISCELLANEOUS CONTRACTUAL | 82,687 | 49,068 | 57,500 | 58,288 | 58,288 | 58,288 |
| OFFICE SUPPLIES | 5,079 | 5,899 | 7,000 | 7,000 | 7,000 | 7,000 |
| CHEMICALS | 17,778 | 16,600 | 20,500 | 20,500 | 20,500 | 20,500 |
| CLEAN/SANITATION SUPPLIES | 154 | 14 | 150 | 150 | 150 | 150 |
| CONCRETE SUPPLIES | 1,809 | 35 | 450 | 450 | 450 | 450 |
| FOOD & MISCELLANEOUS | 344 | 442 | 450 | 450 | 450 | 450 |
| FUEL-OTHER THAN VEHICLE | 527 | 673 | 800 | 800 | 800 | 800 |
| LUBE-OTHER THAN VEHICLE | 1,857 | 643 | 1,350 | 1,350 | 1,350 | 1,350 |
| MINOR/SAFETY EQUIP | 3,873 | 5,626 | 4,250 | 4,250 | 4,250 | 4,250 |
| MOTOR VEHICLE FUEL & OIL | 12,517 | 12,733 | 14,500 | 16,500 | 16,500 | 16,500 |
| MOTOR VEHICLE PARTS | 3,961 | 878 | 1,750 | 1,750 | 1,750 | 1,750 |
| PAINT & PAINT SUPPLIES | 1,207 | 366 | 375 | 375 | 375 | 375 |
| PLUMBING & SEWAGE SUPPLIES | 56,876 | 61,687 | 57,000 | 57,000 | 57,000 | 57,000 |
| PARTS FOR OPERATING EQUIP | 14,079 | 12,551 | 27,450 | 15,000 | 15,000 | 15,000 |
| OVER AND SHORTS | (3) | (4) | - | - | - | - |
| MATERIALS & SERVICES | 552,841 | 627,927 | 660,549 | 655,051 | 655,051 | 657,162 |

WATER PRODUCTION & MAINT DETAILED EXPENDITURES (con't)

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| BUILDINGS & FIXED EQUIP | - | 180,503 | - | - | - | - |
| OFFICE EQUIPMENT | 3,019 | - | - | 8,010 | 8,010 | 8,010 |
| OTHER IMPROVEMENTS | - | - | - | - | - | 135,000 |
| CAPITAL OUTLAY | 3,019 | 180,503 | - | 8,010 | 8,010 | 143,010 |
| RES-EQUIPMENT | 7,500 | 20,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| RES-OFFICE EQUIPMENT | 5,000 | 19,750 | - | - | - | - |
| RES-UTILITY CONSTRUCTION | 825,000 | 127,839 | - | - | - | - |
| RES- PW ELM ENTRANCE | - | - | 13,000 | - | - | - |
| TRANS TO BONDED DEBT | 166,195 | 166,676 | 640,590 | 1,100,325 | 1,100,325 | 1,100,325 |
| TRANS TO RATE STAB. ACCT. | - | - | 395,000 | - | - | - |
| TRANSFERS OUT | 1,003,695 | 334,265 | 1,088,590 | 1,140,325 | 1,140,325 | 1,140,325 |
| TOTAL WATER PRODUCTION | 2,451,016 | 2,076,614 | 2,734,240 | 2,807,290 | 2,807,290 | 2,944,401 |

RECREATION SPECIAL REVENUE FUND

Special revenue funds are used to account for specific revenues that are restricted to expenditure for particular purposes. This fund is used to account for amounts designated for recreation activities for city residents.

RESOURCES

07

RECREATION SPECIAL REVENUE FUND

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| LOCAL GRANTS | | 500 | - | - | - | - |
| STATE GRANTS | 31,536 | 135,000 | - | - | - | - |
| INSURANCE RECOVERIES | | 19,200 | - | - | - | - |
| FROM OTHER AGENCIES | 31,536 | 154,700 | - | - | - | - |
| CHARGES FOR SERVICES | 94,134 | - | - | - | - | - |
| MISCELLANEOUS | 12,434 | - | - | - | - | - |
| ACTIVITY GUIDE | - | 4,520 | 11,500 | - | - | - |
| ADULT RECREATION FEES | - | 21,801 | 25,000 | - | - | - |
| YOUTH RECREATION FEES | - | 47,247 | 75,000 | - | - | - |
| SERVICE CHARGES | 106,568 | 73,568 | 111,500 | - | - | - |
| DONATIONS | - | 53,667 | - | - | - | - |
| MISC REVENUES | - | 53,667 | - | - | - | - |
| YOUTH REC. ACTIVITES | - | 244 | - | - | - | - |
| TRANSFER FROM RESERVE FUND | - | 77,350 | - | - | - | - |
| TRANSFER FROM GENERAL FUND | 135,000 | 193,900 | 45,000 | - | - | - |
| TRANSFER FROM MUNICIPAL COURT | - | 3,657 | 4,700 | 4,000 | 4,000 | 4,000 |
| TRANSFER FROM STREET FUND | 15,000 | 8,750 | - | - | - | - |
| TRANSFERS IN | 150,000 | 283,901 | 49,700 | 4,000 | 4,000 | 4,000 |
| CASH FORWARD | - | - | 118,000 | 235,000 | 235,000 | 235,000 |
| CASH FORWARD | - | - | 118,000 | 235,000 | 235,000 | 235,000 |
| TOTAL RECREATION FUND | 288,104 | 565,836 | 279,200 | 239,000 | 239,000 | 239,000 |

EXPENDITURES

07

RECREATION SPECIAL REVENUE FUND

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| ADVERTISING | - | 2,085 | 12,000 | - | - | - |
| TELEPHONE | - | - | - | - | - | - |
| MISCELLANEOUS CONTRACTUAL | 83,068 | 71,624 | 35,000 | - | - | - |
| FOOD & MISCELLANEOUS | - | 8,887 | 10,000 | - | - | - |
| RECREATIONAL SUPPLIES | - | 25,746 | 75,500 | - | - | - |
| UNIFORMS | - | - | 1,000 | - | - | - |
| RESERVE FOR FUTURE EXPEND | | | 700 | 181,914 | 181,914 | 181,914 |
| MATERIALS & SERVICES | 83,068 | 108,342 | 134,200 | 181,914 | 181,914 | 181,914 |
| TRANSFER TO RESERVE FUND | | | | 57,086 | 57,086 | 57,086 |
| TRANSFER TO RESERVE FUND | - | - | - | 57,086 | 57,086 | 57,086 |
| TOTAL RECREATION FUND | 83,068 | 108,342 | 134,200 | 239,000 | 239,000 | 239,000 |

RECREATION EXPENDITURES

By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 83,068 | 108,342 | 134,200 | 181,914 | 181,914 | 181,914 |
| TRANSFERS OUT | - | - | - | 57,086 | 57,086 | 57,086 |
| TOTAL RECREATION FUND | 83,068 | 108,342 | 134,200 | 239,000 | 239,000 | 239,000 |

RESERVE FUND

This fund is used to accumulate money for long-term goals and projects of the City. Financed directly by appropriations from the operating funds and with limited revenues directly from small reimbursement projects, the reserve fund has been the major single fiscal tool which has provided the City with the stability and multiple year appropriations necessary to manage a small community in difficult financial times. The reserve fund allows the accumulation of resources to accomplish specifically authorized goals contained in the resolution which must be adopted to establish each account.

RESOURCES

08
RESERVE FUND

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| INTEREST ON INVESTMENTS | 5,128 | 50,370 | 3,350 | 40,000 | 40,000 | 40,000 |
| INTEREST | 5,128 | 50,370 | 3,350 | 40,000 | 40,000 | 40,000 |
| LOCAL GRANTS | - | 10,000 | - | 140,000 | 140,000 | 140,000 |
| FEDERAL GRANTS | - | 215,621 | 600,000 | 600,000 | 600,000 | 600,000 |
| FROM OTHER AGENCIES | - | 225,621 | 600,000 | 740,000 | 740,000 | 740,000 |
| TRANSIENT ROOM TAX | 73,416 | 92,710 | 66,940 | - | - | - |
| WATER SDC'S | 12,968 | 10,856 | - | 15,000 | 15,000 | 15,000 |
| SANITARY SEWER SDC'S | 10,757 | 12,933 | - | 15,000 | 15,000 | 15,000 |
| PARK SDC'S | 18,974 | 14,400 | - | 15,000 | 15,000 | 15,000 |
| SERVICE CHARGES | 116,115 | 130,899 | 66,940 | 45,000 | 45,000 | 45,000 |
| MISCELLANEOUS REVENUE | 102,221 | - | - | - | - | - |
| MISCELLANEOUS REVENUES | 102,221 | - | - | - | - | - |
| TRANS FROM GEN FUND | 350,000 | 99,750 | 349,000 | 200,000 | 200,000 | 216,000 |
| TRANS FROM ST FUND | 502,830 | 302,258 | 592,300 | 638,375 | 638,375 | 638,375 |
| TRANS FROM UTILITY FUND | 1,672,500 | 207,339 | 326,000 | 50,000 | 50,000 | 40,000 |
| TRANS FROM HES FUND | 5,000 | 19,750 | 816,706 | 50,000 | 50,000 | 50,000 |
| TRANS FROM CONF CTR FUND | - | 11,500 | 1,535 | - | - | - |
| TRANS FROM REC SPEC REV FUND | - | 117,500 | - | 57,085 | 57,085 | 57,085 |
| TRANS FROM TRT/TOURISM FUND | - | - | - | 50,000 | 50,000 | 50,000 |
| TRANS FROM TRT/PARK DEV FUND | - | - | - | 50,000 | 50,000 | 50,000 |
| TRANSFERS IN | 2,530,330 | 758,097 | 2,085,541 | 1,095,460 | 1,095,460 | 1,101,460 |
| CASH FORWARD | - | - | 3,680,396 | 5,163,600 | 5,163,600 | 5,163,600 |
| CASH FORWARD | - | - | 3,680,396 | 5,163,600 | 5,163,600 | 5,163,600 |
| TOTAL RESERVE FUND | 2,753,794 | 1,164,987 | 6,436,227 | 7,084,060 | 7,084,060 | 7,090,060 |

CONSOLIDATED RESERVE EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OFFICE EQUIP | 9,860 | 90,478 | 1,250 | 2,000 | 2,000 | 3,000 |
| AIRPORT IMPROVEMENTS | - | 273,205 | 650,000 | 600,000 | 600,000 | 615,000 |
| PARK IMPROVEMENTS | 1,860 | - | - | - | - | - |
| TRT/TOURISM | 22,267 | 51,936 | 102,470 | 50,000 | 50,000 | 50,000 |
| TRT/PARK DEVELOPMENT | 39,920 | 13,362 | 186,470 | 140,000 | 140,000 | 140,000 |
| BICYCLE TRAILS | - | - | 9,500 | 19,102 | 19,102 | 19,102 |
| PARKS SDC | 11,701 | - | - | - | - | - |
| SKATE PARK | - | - | - | 85,000 | 85,000 | 85,000 |
| VICTORY SQUARE PARK | - | - | - | 123,000 | 123,000 | 123,000 |
| SOUTH 2ND ST GATEWAY | - | - | - | 12,085 | 12,085 | 12,085 |
| SUNSET PARK | - | - | - | 45,000 | 45,000 | 45,000 |
| STREET EQUIPMENT | 29,518 | - | 89,000 | - | - | - |
| STREET MAINTENANCE | 298,807 | 179,216 | 332,800 | 446,875 | 446,875 | 446,875 |
| STREET CONSTRUCTION | 133,961 | - | 250,000 | 340,000 | 340,000 | 340,000 |
| TRAFFIC CONTROL - 11TH & ELM | - | - | 360,000 | 360,000 | 360,000 | 360,000 |
| PW ELM ENTRANCE | - | - | 39,000 | 39,000 | 39,000 | 39,000 |
| PIONEER HI-BRED IMPROV | - | - | 350,000 | 182,150 | 182,150 | 182,150 |
| SANITARY SEWER DEPT EQUIP | - | - | 10,000 | 10,000 | 10,000 | - |
| RWT PLANT IMPROVEMENT | 496,000 | - | - | - | - | - |
| SANITARY SEWER- SDC | 80,000 | - | - | - | - | - |
| WATER DEPT EQUIPMENT | - | - | 40,000 | 40,000 | 40,000 | 40,000 |
| UTILITY CONSTRUCTION | - | - | 1,800,000 | 1,140,000 | 1,140,000 | 1,140,000 |
| REPAIR/REPLACE - REGIONAL | 19,950 | - | 80,000 | 374,400 | 374,400 | 374,400 |
| HES IMPROVEMENTS | 216,706 | - | 1,388,202 | 600,000 | 600,000 | 600,000 |
| HES - GAS UTILITY | - | - | - | 50,000 | 50,000 | 50,000 |
| HCC MAINTENANCE & REPAIRS | - | 1,556 | 1,535 | 18,300 | 18,300 | 18,300 |
| COMMUNITY ENHANCEMENTS | - | - | - | 100,000 | 100,000 | 100,000 |
| CITY HALL IMPROVEMENTS | - | - | - | 100,000 | 100,000 | 100,000 |
| RESERVE FOR FUTURE EXPEND | - | - | 1,390,000 | 2,207,148 | 2,207,148 | 2,207,148 |
| TOTAL RESERVE FUND | 1,360,550 | 609,753 | 7,080,227 | 7,084,060 | 7,084,060 | 7,090,060 |

RESERVE FUND EXPENDITURES

By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 374,555 | 244,514 | 670,240 | 664,977 | 664,977 | 664,977 |
| CAPITAL OUTLAY | 985,995 | 365,239 | 5,019,987 | 2,691,935 | 2,691,935 | 2,697,935 |
| TRANSFERS: | | | | | | |
| UTILITY FUND | - | - | - | 790,000 | 790,000 | 790,000 |
| HES FUND | - | - | - | 600,000 | 600,000 | 600,000 |
| DEBT SERVICE | - | - | - | 130,000 | 130,000 | 130,000 |
| RESERVE FOR FUTURE EXPENDITURE | - | - | 1,390,000 | 2,207,148 | 2,207,148 | 2,207,148 |
| TOTAL RESERVE FUND | 1,360,550 | 609,753 | 7,080,227 | 7,084,060 | 7,084,060 | 7,090,060 |

RESERVE FOR FUTURE EXPENDITURE

08 RESERVE FUND
 8890 RESERVE FOR FUTURE EXPENDITURE

This reserve is used to track the amounts in the individual reserve accounts that are not being currently appropriated but have been set aside for future appropriations.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| RES FOR FUTURE EXPEND-HES RSA | - | - | 600,000 | - | - | - |
| RES- FUTURE EXPEND-UTILITY RSA | - | - | 790,000 | - | - | - |
| RES- FUT EXP OFFICE EQUIPMENT | - | - | - | 67,000 | 67,000 | 67,000 |
| RES- FUT EXP TRT/TOURISM | - | - | - | 81,800 | 81,800 | 81,800 |
| RES- FUT EXP TRT/PARK DEVELOP | - | - | - | 34,000 | 34,000 | 34,000 |
| RES- FUT EXP PARKS SDC | - | - | - | 47,000 | 47,000 | 47,000 |
| RES- FUT EXP STREET EQUIPMENT | - | - | - | 278,698 | 278,698 | 278,698 |
| RES- FUT EXP SANIT SEWER EQUIP | - | - | - | 12,000 | 12,000 | 12,000 |
| RES- FUT EXP SANIT SEWER SDC | - | - | - | 66,350 | 66,350 | 66,350 |
| RES- FUT EXP WATER - SDC | - | - | - | 350,400 | 350,400 | 350,400 |
| RES- FUT EXP HES IMPROVEMENTS | - | - | - | 1,229,900 | 1,229,900 | 1,269,900 |
| TOTAL RESERVE FOR FUTURE EXP | - | - | 1,390,000 | 2,167,148 | 2,167,148 | 2,207,148 |

OFFICE EQUIPMENT

08 RESERVE FUND
7210 OFFICE EQUIPMENT

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OFFICE EQUIPMENT | 9,860 | 90,478 | 1,250 | 2,000 | 2,000 | 3,000 |
| CAPITAL OUTLAY | 9,860 | 90,478 | 1,250 | 2,000 | 2,000 | 3,000 |
| TOTAL OFFICE EQUIPMENT | 9,860 | 90,478 | 1,250 | 2,000 | 2,000 | 3,000 |

AIRPORT IMPROVEMENTS

08 RESERVE FUND
7220 AIRPORT IMPROVEMENTS

This reserve is used to set aside money for the local matching requirements which will be needed in conjunction with a grant proposal for a package of capital maintenance items at the airport.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| AIRPORT IMPROVEMENTS | - | 273,205 | 650,000 | 600,000 | 600,000 | 615,000 |
| CAPITAL OUTLAY | - | 273,205 | 650,000 | 600,000 | 600,000 | 615,000 |
| TOTAL AIRPORT IMPROVEMENTS | - | 273,205 | 650,000 | 600,000 | 600,000 | 615,000 |

PARK IMPROVEMENTS

08 RESERVE FUND
7230 PARK IMPROVEMENTS

This reserve account was created to accumulate funds to meet the requirements of the park master plan.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MISCELLANEOUS CONTRACTUAL | 1,860 | - | - | - | - | - |
| MATERIALS & SERVICES | 1,860 | - | - | - | - | - |
| TOTAL PARK IMPROVEMENTS | 1,860 | - | - | - | - | - |

TRT/TOURISM PROGRAMS

08 RESERVE FUND
7231 TRT/TOURISM PROGRAMS

A portion of the transient room tax is dedicated to recreation purposes. This reserve fund is established to maintain better accounting control of funds designated for this purpose. Allocations for this portion of the room tax collections are made pursuant to recommendations of the advisory committee.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MISCELLANEOUS CONTRACTUAL | 22,267 | 51,936 | 102,470 | 35,000 | 35,000 | 35,000 |
| MATERIALS & SERVICES | 22,267 | 51,936 | 102,470 | 35,000 | 35,000 | 35,000 |
| INTERFUND LOAN REPAYMENT | | | | 15,000 | 15,000 | 15,000 |
| DEBT SERVICE | | | | 15,000 | 15,000 | 15,000 |
| TOTAL TRT/REC | 22,267 | 51,936 | 102,470 | 50,000 | 50,000 | 50,000 |

PARKS & REC DEVELOPMENT

08 RESERVE FUND
7232 TRT/PARKS DEVELOPMENT

A portion of the transient room tax is dedicated for city parks and recreation development administered by the Parks and Recreation Committee. The proceeds of the tax for such developments shall accumulate in this reserve and may not be diverted or utilized in any other manner.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| MISCELLANEOUS CONTRACTUAL MATERIALS & SERVICES | 39,920 39,920 | 13,362 13,362 | 186,470 186,470 | 25,000 25,000 | 25,000 25,000 | 25,000 25,000 |
| INTERFUND LOAN REPAYMENT DEBT SERVICE | - | - | - | 115,000 115,000 | 115,000 115,000 | 115,000 115,000 |
| TOTAL PARKS & REC | 39,920 | 13,362 | 186,470 | 140,000 | 140,000 | 140,000 |

BICYCLE TRAILS

08 RESERVE FUND
7233 BICYCLE TRAILS

This is a state-mandated outlay consisting of 1% of all gasoline tax proceeds for the development of bicycle systems.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MISCELLANEOUS CONTRACTUAL | - | - | 9,500 | 19,102 | 19,102 | 19,102 |
| MATERIALS & SERVICES | - | - | 9,500 | 19,102 | 19,102 | 19,102 |
| TOTAL BICYCLE TRAILS | - | - | 9,500 | 19,102 | 19,102 | 19,102 |

PARKS SDC

08 RESERVE FUND
7234 PARKS SDC

Reimbursement and improvement fees shall be spent only on capital improvements associated with the parks system or on capacity increasing capital improvements including expenditures relating to repayment of indebtedness.

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 |
|---------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|
| | Expended | Expended | Budget | Proposed | Approved | Adopted |
| MISCELLANEOUS CONTRACTUAL | 11,701 | - | - | - | - | - |
| MATERIALS & SERVICES | 11,701 | - | - | - | - | - |
| TOTAL PARKS SDC | 11,701 | - | - | - | - | - |

SKATE PARK

08 RESERVE FUND
7235 SKATE PARK

This reserve was created to accumulate funds to acquire property and proceed with planning and construction of a skate park.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| LAND ACQUISITION | - | - | - | 35,000 | 35,000 | 35,000 |
| CAPITAL IMPROVEMENTS | | | | 50,000 | 50,000 | 50,000 |
| CAPITAL OUTLAY | - | - | - | 85,000 | 85,000 | 85,000 |
| TOTAL SKATE PARK | - | - | - | 85,000 | 85,000 | 85,000 |

VICTORY SQUARE PARK

08 RESERVE FUND
7236 VICTORY SQUARE PARK

This reserve was created to complete the planned improvements for Victory Square Park including a restroom, parking, lighting, and new roof on the shelter.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CAPITAL IMPROVEMENTS | - | - | - | 123,000 | 123,000 | 123,000 |
| CAPITAL OUTLAY | - | - | - | 123,000 | 123,000 | 123,000 |
| TOTAL VICTORY SQUARE PARK | - | - | - | 123,000 | 123,000 | 123,000 |

SOUTH 2ND ST GATEWAY

08 RESERVE FUND
7237 SOUTH 2ND STREET GATEWAY

This reserve was created to accumulate funds to design and construct a Gateway Arch and other improvements at South 2nd Street.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CAPITAL IMPROVEMENTS | - | - | - | 12,085 | 12,085 | 12,085 |
| CAPITAL OUTLAY | - | - | - | 12,085 | 12,085 | 12,085 |
| TOTAL SOUTH 2ND ST GATEWAY | - | - | - | 12,085 | 12,085 | 12,085 |

SUNSET PARK

08 RESERVE FUND
7238 SUNSET PARK

This reserve was create to accumulate funds for combining the newly acquired parcel for Sunset Park by relocating the Public Works entrance, removing fences, and adding irrigation and landscaping.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CAPITAL IMPROVEMENTS | - | - | - | 45,000 | 45,000 | 45,000 |
| CAPITAL OUTLAY | - | - | - | 45,000 | 45,000 | 45,000 |
| TOTAL SUNSET PARK | - | - | - | 45,000 | 45,000 | 45,000 |

STREET EQUIPMENT

08 RESERVE FUND
7240 STREET EQUIPMENT

This reserve is to replace heavy equipment in the street department.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| STREET CLEANING EQUIPMENT | 29,518 | - | 89,000 | - | - | - |
| CAPITAL OUTLAY | 29,518 | - | 89,000 | - | - | - |
| TOTAL STREET EQUIPMENT | 29,518 | - | 89,000 | - | - | - |

STREET MAINTENANCE

08 RESERVE FUND
7241 STREET MAINTENANCE

This reserve was established to maintain the streets in our community by providing funding for such materials as asphalt, concrete, paint and sign materials.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MISCELLANEOUS CONTRACTUAL | 298,807 | 126,134 | 264,000 | 375,375 | 375,375 | 375,375 |
| ASPHALT (PATCHING PRODUCTS) | - | 1,645 | 6,800 | 5,000 | 5,000 | 5,000 |
| CONCRETE PRODUCTS | - | 954 | 5,000 | 5,000 | 5,000 | 5,000 |
| FUEL-OTHER THAN VEHICLE | - | - | - | - | - | - |
| MOTOR VEHICLE FUEL & OIL | - | - | - | - | - | - |
| TRAFFIC/STREET SIGN MATERIALS | - | 367 | 10,000 | 10,000 | 10,000 | 10,000 |
| PARTS FOR OPERATING EQUIP | - | 3,516 | 5,000 | 1,000 | 1,000 | 1,000 |
| ROCK PRODUCTS | - | - | 10,000 | 1,000 | 1,000 | 1,000 |
| SNOW AND ICE | - | - | 12,000 | 2,500 | 2,500 | 2,500 |
| CRACKFILL MATERIALS | - | - | 20,000 | 22,000 | 22,000 | 22,000 |
| STORM WATER | - | - | - | 16,000 | 16,000 | 16,000 |
| STREET MARKING & STRIPING | - | - | - | 4,000 | 4,000 | 4,000 |
| ENGINEERING/SURVEY SERVICES | - | - | - | 5,000 | 5,000 | 5,000 |
| TRANSFER TO UTILITY FUND | - | 46,600 | - | - | - | - |
| MATERIALS & SERVICES | 298,807 | 179,216 | 332,800 | 446,875 | 446,875 | 446,875 |
| | | | | - | | |
| TOTAL STREET MAINTENANCE | 298,807 | 179,216 | 332,800 | 446,875 | 446,875 | 446,875 |

STREET CONSTRUCTION

08 RESERVE FUND
7242 STREET CONSTRUCTION

The street construction reserve is targeted for costs related to overlay and reconditioning projects to be approved by the city council. Hermiston has over 60 miles of paved roadways and current roadway deficiencies of over \$1,000,000. The designation of the specific roadway segments will be made by the city council.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CAPITAL IMPROVEMENTS | 133,961 | - | 250,000 | 340,000 | 340,000 | 340,000 |
| OTHER IMPROVEMENTS | - | - | - | - | - | - |
| CAPITAL OUTLAY | 133,961 | - | 250,000 | 340,000 | 340,000 | 340,000 |
| TOTAL STREET CONSTRUCTION | 133,961 | - | 250,000 | 340,000 | 340,000 | 340,000 |

TRAFFIC CONTROL 11TH & ELM

08 RESERVE FUND
 7243 TRAFFIC CONTROL 11TH & ELM

Partial funding for signalization and intersection improvements at 11th & Elm.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CAPITAL IMPROVEMENTS | - | - | 360,000 | 360,000 | 360,000 | 360,000 |
| CAPITAL OUTLAY | - | - | 360,000 | 360,000 | 360,000 | 360,000 |
| TOTAL TRAFFIC CONTROL | - | - | 360,000 | 360,000 | 360,000 | 360,000 |

PUBLIC WORKS ELM ENTRANCE

08 RESERVE FUND
 7244 PUBLIC WORKS ELM ENTRANCE

This reserve is for tracking the costs associated with relocating the entrance to the Public Works Shop from NE 4th Street to Elm Street.

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 |
|---------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|
| | Expended | Expended | Budget | Proposed | Approved | Adopted |
| MISCELLANEOUS CONTRACTUAL | - | - | 39,000 | 39,000 | 39,000 | 39,000 |
| MATERIALS & SERVICES | - | - | 39,000 | 39,000 | 39,000 | 39,000 |
| TOTAL PW ELM ENTRANCE | - | - | 39,000 | 39,000 | 39,000 | 39,000 |

PIONEER HI-BRED IMPROVEMENTS

08 RESERVE FUND
7250 PIONEER HI-BRED IMPROVEMENTS

This account was established to fund expenditures for infrastructure extension and improvements, road/water/sewer, to Pioneer Hi-Bred seed site. A portion of that expense is recovered through Immediate Opportunity Fund grant and Special Public Works Fund grant.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OTHER IMPROVEMENTS | - | - | 350,000 | 182,150 | 182,150 | 182,150 |
| CAPITAL OUTLAY | - | - | 350,000 | 182,150 | 182,150 | 182,150 |
| TOTAL PIONEER | - | - | 350,000 | 182,150 | 182,150 | 182,150 |

SANITARY SEWER DEPT EQUIPMENT

08 RESERVE FUND
 7260 SANITARY SEWER DEPT EQUIPMENT

This reserve is to replace equipment in the Sanitary Sewer department.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SAN SEWER DEPT EQUIPMENT | - | - | 10,000 | 10,000 | 10,000 | - |
| CAPITAL OUTLAY | - | - | 10,000 | 10,000 | 10,000 | - |
| TOTAL SANITARY SEWER EQUIPMENT | - | - | 10,000 | 10,000 | 10,000 | - |

RECYCLED WATER TREATMENT PLANT IMPROVEMENTS

08 RESERVE FUND
 7261 RECYCLED WATER TREATMENT PLANT IMPROVEMENTS

These funds for are for the following improvements to the recycled water treatment plant: 1) Chemical treatment for extending the life of the treatment process; 2) Refurbish the digester lids so they don't rust through, and 3) A new blower to help add air to the treatment system, plus all of the studies, engineering and contingencies to go with it and the City's Recycled Water Plant project.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| RWTP PLANT IMPROVEMENTS | 496,000 | - | - | - | - | - |
| CAPITAL OUTLAY | 496,000 | - | - | - | - | - |
| TOTAL WWTP IMPROVEMENTS | 496,000 | - | - | - | - | - |

SANITARY SEWER SDC

08 RESERVE FUND
7262 SANITARY SEWER SDC

Reimbursement and improvement fees shall be spent only on capital improvements associated with the wastewater system or on capacity increasing capital improvements including expenditures relating to repayment of indebtedness.

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 |
|---------------------------------|---------------|----------|---------|----------|----------|---------|
| | Expended | Expended | Budget | Proposed | Approved | Adopted |
| SANITARY SEWER EQUIPMENT | 80,000 | - | - | - | - | - |
| CAPITAL OUTLAY | 80,000 | - | - | - | - | - |
| TOTAL SANITARY SEWER SDC | 80,000 | - | - | - | - | - |

WATER DEPT. EQUIPMENT

08 RESERVE FUND
7270 WATER DEPT. EQUIPMENT

This reserve is to replace heavy equipment in the water department.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| WATER DEPARTMENT EQUIPMENT | - | - | 40,000 | 40,000 | 40,000 | 40,000 |
| CAPITAL OUTLAY | - | - | 40,000 | 40,000 | 40,000 | 40,000 |
| TOTAL WATER EQUIPMENT | - | - | 40,000 | 40,000 | 40,000 | 40,000 |

WATER - SDC

08 RESERVE FUND
 7271 WATER – SDC

Reimbursement and improvement fees shall be spent only on capital improvements associated with the water system or on capacity increasing capital improvements including expenditures relating to repayment of indebtedness.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|
| WATER EQUIPMENT | - | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - | - |
| TOTAL WATER SDC | - | - | - | - | - | - |

UTILITY CONSTRUCTION

08 RESERVE FUND
7280 UTILITY CONSTRUCTION

This account was created to accumulate funds to address all major water and sewer projects.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| UTILITY CONSTRUCTION | - | - | 1,800,000 | 350,000 | 350,000 | 350,000 |
| CAPITAL OUTLAY | - | - | 1,800,000 | 350,000 | 350,000 | 350,000 |
| TRANSFER TO UTILITY FUND | - | - | - | 790,000 | 790,000 | 790,000 |
| TRANSFERS OUT | - | - | - | 790,000 | 790,000 | 790,000 |
| TOTAL UTILITY CONSTRUCTION | - | - | 1,800,000 | 1,140,000 | 1,140,000 | 1,140,000 |

REPAIR/REPLACE - REGIONAL

08 RESERVE FUND
 7285 REPAIR/REPLACE – REGIONAL

This reserve is to set aside funds for major capital repairs and replacement to the regional water treatment system.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| REPAIR & REPLACEMENT-REGIONAL | 19,950 | - | 80,000 | 374,400 | 374,400 | 374,400 |
| CAPITAL OUTLAY | 19,950 | - | 80,000 | 374,400 | 374,400 | 374,400 |
| TOTAL REGIONAL REP & REPLACEMNT | 19,950 | - | 80,000 | 374,400 | 374,400 | 374,400 |

HES IMPROVEMENTS

08 RESERVE FUND
7290 HES IMPROVEMENTS

This is for future HES improvements.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| HES IMPROVEMENTS | 216,706 | - | 1,388,202 | - | - | - |
| CAPITAL OUTLAY | 216,706 | - | 1,388,202 | - | - | - |
| TRANSFER TO HES FUND | - | - | - | 600,000 | 600,000 | 600,000 |
| TRANSFERS OUT | - | - | - | 600,000 | 600,000 | 600,000 |
| TOTAL HES IMPROVEMENTS | 216,706 | - | 1,388,202 | 600,000 | 600,000 | 600,000 |

HES – GAS UTILITY

08 RESERVE FUND
7292 HES GAS UTILITY

This reserve is to accumulate funds for establishing a natural gas utility.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CAPITAL IMPROVEMENTS | - | - | - | 50,000 | 50,000 | 50,000 |
| CAPITAL OUTLAY | - | - | - | 50,000 | 50,000 | 50,000 |
| TOTAL HES GAS UTILITY | - | - | - | 50,000 | 50,000 | 50,000 |

HCC MAINTENANCE & REPAIRS

08 RESERVE FUND
 7296 HCC MAINTENANCE & REPAIRS

This reserve was created to accumulate funds to address major maintenance and repairs at the Hermiston Conference Center.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|--------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OTHER IMPROVEMENTS | - | 1,556 | 1,535 | 18,300 | 18,300 | 18,300 |
| CAPITAL OUTLAY | - | 1,556 | 1,535 | 18,300 | 18,300 | 18,300 |
| TOTAL HCC MAINT & REPAIRS | - | 1,556 | 1,535 | 18,300 | 18,300 | 18,300 |

COMMUNITY ENHANCEMENT

08 RESERVE FUND
7297 COMMUNITY ENHANCEMENT

This reserve was created to accumulate funds for community enhancement projects.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MISCELLANEOUS CONTRACTUAL | - | - | - | 100,000 | 100,000 | 100,000 |
| MATERIALS & SERVICES | - | - | - | 100,000 | 100,000 | 100,000 |
| TOTAL COMMUNITY ENHANCEMENT | - | - | - | 100,000 | 100,000 | 100,000 |

CITY HALL IMPROVEMENTS

08 RESERVE FUND
 7298 CITY HALL IMPROVEMENTS

This reserve was created to accumulate funds to address capital needs for City Hall.

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CAPITAL IMPROVEMENTS | - | - | - | 100,000 | 100,000 | 100,000 |
| CAPITAL OUTLAY | - | - | - | 100,000 | 100,000 | 100,000 |
| TOTAL CITY HALL IMPROVEMENTS | - | - | - | 100,000 | 100,000 | 100,000 |

911 COMMUNICATIONS

As part of an agreement between area agencies (implemented in May of 2014) committed to transitioning to our Computer Aided Dispatch (CAD) and Records Management System (RMS), we agreed to consolidate our dispatch center into that of Umatilla County effective July 1st, 2014.

All local police and fire entities within Umatilla and Morrow Counties (less Milton-Freewater and Umatilla Tribal) agreed to spend over \$ 720,000 to purchase the CAD/RMS system we have utilized since 1999.

This department retained the communications manager and (2) general clerical personnel from the dispatchers we had employed. The remaining dispatchers were transferred (statutorily) to Umatilla County.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Administrative Captain | | .00 | .00 | .00 | .00 | .00 |
| Administrative Lieutenant | | .50 | .50 | .00 | .00 | .00 |
| Administrative Sergeant | | .00 | .00 | .00 | .00 | .00 |
| Communications Manager | | .00 | 1.00 | .00 | .00 | .00 |
| Dispatch/Clerk | | 7.0 | 6.0 | .00 | .00 | .00 |
| Data Entry Clerk | | 1.0 | 1.0 | .00 | .00 | .00 |
| Total FTE | | 8.50 | 8.50 | 0.00 | .00 | .00 |

RESOURCES

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911 COMMUNICATIONS

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| 911 COMMUNICATIONS TAX | 122,058 | 129,659 | - | - | - | - |
| TRANSFER FROM GENERAL FUND | 632,635 | 703,705 | - | - | - | - |
| TOTAL | 754,693 | 833,364 | - | - | - | - |

EXPENDITURES BY CHARACTER

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 668,220 | 687,239 | - | - | - | - |
| MATERIALS & SERVICES | 47,870 | 50,696 | - | - | - | - |
| CAPITAL OUTLAY | 685 | 530 | - | - | - | - |
| TOTAL 911 FUND | 716,774 | 738,464 | - | - | - | - |

911 COMMUNICATIONS DETAILED EXPENDITURES

09

7170 911 COMMUNICATIONS

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 411,936 | 427,786 | - | - | - | - |
| OVERTIME | 4,183 | 11,442 | - | - | - | - |
| UNEMPLOYMENT INSURANCE | 2,080 | 2,196 | - | - | - | - |
| ACCIDENT INSURANCE | 1,936 | 2,624 | - | - | - | - |
| RETIREMENT | 85,857 | 92,091 | - | - | - | - |
| SOCIAL SECURITY | 31,732 | 33,460 | - | - | - | - |
| MEDICAL, DENTAL & LIFE INS | 130,494 | 117,639 | - | - | - | - |
| TRAVEL & TRAINING | 3,885 | 4,183 | - | - | - | - |
| TELEPHONE | 18,199 | 17,373 | - | - | - | - |
| REPAIRS-MACHINERY & EQUIP | 56 | - | - | - | - | - |
| REPAIRS-OFFICE EQUIPMENT | 25,345 | 28,446 | - | - | - | - |
| UNIFORMS | 385 | 694 | - | - | - | - |
| OTHER EQUIPMENT | 685 | 530 | - | - | - | - |
| TOTAL 911 FUND | 716,774 | 738,464 | - | - | - | - |

MUNICIPAL COURT FUND

Special revenue funds are used to account for specific revenues that are restricted to expenditure for particular purposes. This fund is primarily used to account for court fines and penalties.

RESOURCES

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MUNICIPAL COURT SPECIAL REVENUE FUND

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| FINES & PENALTIES | 215,874 | 184,965 | 200,000 | 246,900 | 246,900 | 246,900 |
| FINES & PENALTIES | 215,874 | 184,965 | 200,000 | 246,900 | 246,900 | 246,900 |
| CASH FORWARD | - | - | - | 35,000 | 35,000 | 35,000 |
| CASH FORWARD | - | - | - | 35,000 | 35,000 | 35,000 |
| TOTAL MUNI COURT FUND | 215,874 | 184,965 | 200,000 | 281,900 | 281,900 | 281,900 |

EXPENDITURES

By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 198,303 | 18,050 | 17,800 | 18,500 | 18,500 | 18,500 |
| TRANSFERS: | | | | | | |
| LAW ENF FUND | - | 10,662 | 13,500 | 12,000 | 12,000 | 12,000 |
| RECREATION FUND | - | 3,657 | 4,700 | 4,000 | 4,000 | 4,000 |
| SPECIAL PAYMENTS | - | 153,766 | 164,000 | 212,400 | 212,400 | 212,400 |
| RES - FUTURE EXPENDITURES | - | - | - | 35,000 | 35,000 | 35,000 |
| TOTAL MUNI COURT FUND | 198,303 | 186,135 | 200,000 | 281,900 | 281,900 | 281,900 |

MUNICIPAL COURT DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 198,303 | - | - | - | - | - |
| SECURITY, TRAINING & EQUIPMENT | - | 18,050 | 17,800 | 18,500 | 18,500 | 18,500 |
| MATERIALS & SERVICES | 198,303 | 18,050 | 17,800 | 18,500 | 18,500 | 18,500 |
| TRANS TO LAW ENF. FUND | - | 10,662 | 13,500 | 12,000 | 12,000 | 12,000 |
| TRANS TO RECREATION FUND | - | 3,657 | 4,700 | 4,000 | 4,000 | 4,000 |
| TRANSFERS OUT | - | 14,319 | 18,200 | 16,000 | 16,000 | 16,000 |
| SPECIAL PAYMENTS | - | 153,766 | 164,000 | 212,400 | 212,400 | 212,400 |
| SPECIAL PAYMENTS | - | 153,766 | 164,000 | 212,400 | 212,400 | 212,400 |
| RESERVE FOR FUTURE EXPEND | - | - | - | 35,000 | 35,000 | 35,000 |
| RESERVE FOR FUTURE EXPEND | - | - | - | 35,000 | 35,000 | 35,000 |
| TOTAL MUNI COURT FUND | 198,303 | 186,135 | 200,000 | 281,900 | 281,900 | 281,900 |

MISCELLANEOUS SPECIAL REVENUE FUND

Special revenue funds are used to account for specific revenues that are restricted to expenditure for particular purposes. This fund is used to account for the CIS Wellness grant and certain pass-through payments related to payroll and surcharges due to the state.

RESOURCES

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MISCELLANEOUS SPECIAL REVENUE FUND

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CONST PERMIT SURCHARGE | 10,000 | 17,966 | 25,000 | 20,000 | 20,000 | 20,000 |
| SERVICE CHARGES | 10,000 | 17,966 | 25,000 | 20,000 | 20,000 | 20,000 |
| MISC REVENUE | 100,000 | - | - | - | - | - |
| MISC REVENUES | 100,000 | - | - | - | - | - |
| CASH FORWARD | 6,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| CASH FORWARD | 6,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL | 116,000 | 17,966 | 35,000 | 30,000 | 30,000 | 30,000 |

EXPENDITURES

By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| MATERIALS & SERVICES | 101,000 | 548 | 1,000 | - | - | - |
| TRANSFERS | - | - | - | - | - | - |
| SPECIAL PAYMENTS | 15,000 | 17,902 | 25,000 | 20,000 | 20,000 | 20,000 |
| TOTAL | 116,000 | 18,450 | 36,000 | 30,000 | 30,000 | 30,000 |

MISCELLANEOUS SPECIAL REVENUE FUND DETAILED EXPENDITURES

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 |
|---------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|
| | Expended | Expended | Budget | Proposed | Approved | Adopted |
| EMPLOYMENT CLAIMS | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| PERSONNEL SERVICES | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| MISC CONTRACTUAL | 100,000 | - | - | - | - | - |
| FOOD & MISCELLANEOUS | 1,000 | 548 | 1,000 | - | - | - |
| MATERIALS & SERVICES | 101,000 | 548 | 1,000 | - | - | - |
| CONST PERMIT SURCHARGE | 15,000 | 17,902 | 25,000 | 20,000 | 20,000 | 20,000 |
| SPECIAL PAYMENTS | 15,000 | 17,902 | 25,000 | 20,000 | 20,000 | 20,000 |
| TOTAL MISC FUND | 116,000 | 18,450 | 36,000 | 30,000 | 30,000 | 30,000 |

CONFERENCE CENTER SPECIAL REVENUE FUND

Special revenue funds are used to account for specific revenues that are restricted to expenditure for particular purposes. This fund is used to account for revenues and expenditures relating to the operation of the city's conference center. Beginning with the 2015-16 fiscal year the expenditures for the Conference Center that had been included in the General Fund were moved to the Special Revenue Fund.

RESOURCES

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CONFERENCE CENTER SPECIAL REVENUE FUND

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MANAGEMENT REVENUE | 64,350 | 64,350 | 64,350 | 64,350 | 64,350 | 64,350 |
| EVENT REVENUE | 71,159 | 104,061 | 90,000 | 90,000 | 90,000 | 90,000 |
| SERVICE CHARGES | 135,509 | 168,411 | 154,350 | 154,350 | 154,350 | 154,350 |
| MISC. REVENUE | - | 4,829 | 4,000 | 4,000 | 4,000 | 4,000 |
| MISCELLANEOUS REVENUES | - | 4,829 | 4,000 | 4,000 | 4,000 | 4,000 |
| TRANSFER FROM GENERAL FUND | | | | 31,625 | 31,625 | 31,625 |
| TRANSFERS FROM | | | | 31,625 | 31,625 | 31,625 |
| CASH FORWARD | | | | 60,000 | 60,000 | 60,000 |
| CASH FORWARD | | | | 60,000 | 60,000 | 60,000 |
| TOTAL CONF FUND | 135,509 | 173,240 | 158,350 | 249,975 | 249,975 | 249,975 |

EXPENDITURES

By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 185,500 | 104,974 | 156,815 | 190,475 | 190,475 | 190,475 |
| TRANSFERS: | | | | | | |
| RESERVE FUND | - | 11,500 | 1,535 | 2,000 | 2,000 | 2,000 |
| RESERVE FOR FUTURE EXPENDITURES | | | | 57,500 | 57,500 | 57,500 |
| TOTAL CONF FUND | 185,500 | 116,474 | 158,350 | 249,975 | 249,975 | 249,975 |

CONFERENCE CENTER DETAILED EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| EVENT EXPENSES - ADVERTISING | - | 310 | 200 | - | - | - |
| EVENT EXPENSES - JANITORIAL | 27,500 | 32,144 | 36,000 | 36,000 | 36,000 | 36,000 |
| EVENT EXPENSES - LINEN | - | 2,772 | 2,600 | 2,600 | 2,600 | 2,600 |
| EVENT EXPENSES - SECURITY | 25,000 | 6,243 | 12,550 | 13,000 | 13,000 | 13,000 |
| EVENT EXPENSES - REFUNDS | - | 614 | 550 | 500 | 500 | 500 |
| NON-EVENT EXP. - ADVERTISING | 1,500 | 400 | 1,200 | 1,000 | 1,000 | 1,000 |
| NON-EVENT EXP- MINOR/SAFETY | 5,000 | 230 | 400 | 400 | 400 | 400 |
| NON-EVENT EXP. - JANITORIAL | 7,500 | 12,796 | 6,000 | 8,000 | 8,000 | 8,000 |
| NON-EVENT EXP. - LINEN | 3,000 | 2,404 | 2,525 | 2,600 | 2,600 | 2,600 |
| NON-EVENT EXP.-MANAGEMENT FEE | 64,350 | 100 | 64,350 | 64,350 | 64,350 | 64,350 |
| NON-EVENT EXP.-REPAIR & MAINT. | 4,990 | 1,520 | 4,200 | 4,200 | 4,200 | 4,200 |
| NON-EVENT EXP. - SECURITY | - | 1,025 | 1,350 | 1,400 | 1,400 | 1,400 |
| NON-EVENT EXP. - SUPPLIES | 15,000 | 14,566 | 18,000 | 17,500 | 17,500 | 17,500 |
| NON-EVENT EXP. - UTILITIES | - | 3,020 | 3,300 | 3,300 | 3,300 | 3,300 |
| DIST. OF PROFITS - CHAMBER | 15,830 | 13,415 | 1,795 | 2,000 | 2,000 | 2,000 |
| DIST. OF PROFITS-HCC OPER FUND | 15,830 | 13,415 | 1,795 | 2,000 | 2,000 | 2,000 |
| CITY PD- PROPERTY & LIABILITY | | | | 8,325 | 8,325 | 8,325 |
| CITY PD- UTILITIES | | | | 17,300 | 17,300 | 17,300 |
| CITY PD- MISC CONTRACTUAL | | | | 900 | 900 | 900 |
| CITY PD- FUEL-OTHER THAN VEHIC | | | | 5,100 | 5,100 | 5,100 |
| MATERIALS & SERVICES | 185,500 | 104,974 | 156,815 | 190,475 | 190,475 | 190,475 |
| TRANS TO RES - HCC | - | 11,500 | 1,535 | 2,000 | 2,000 | 2,000 |
| TRANSFERS OUT | - | 11,500 | 1,535 | 2,000 | 2,000 | 2,000 |
| RESERVE FOR FUTURE EXPEND. | | | | 57,500 | 57,500 | 57,500 |
| RESERVE FOR FUTURE EXPEND. | | | | 57,500 | 57,500 | 57,500 |
| TOTAL CONF FUND | 185,500 | 116,474 | 158,350 | 249,975 | 249,975 | 249,975 |

HERMISTON ENERGY SERVICES

MISSION STATEMENT: To provide the citizen-owners of Hermiston Energy Services with safe and reliable electric service at comparable and affordable prices.

HES has completed 13 calendar years of operation. During that time, HES has spent millions on system improvements, underground replacements and line extensions. HES has also made several small payments on its long term debt with a remaining balance of \$11,780,000. This has been accomplished while accumulating its reserves and cash to \$5,116,867 amounting to 43% equity.

HES's single largest cost is wholesale power and transmission costs from the Bonneville Power Administration (BPA). During the last 13 years BPA has made several changes which has evolved into a two tier rate with the basic tier one rate being our share of the federal hydro system and a higher tier two rate for any load growth. Over the last six years, HES's wholesale power provider, Bonneville Power Administration (BPA) has increased the cost by about 23 percent to Hermiston Energy Services and other public utilities throughout the Northwest. HES's wholesale power costs comprise over 50% of its total operating expenses.

In May of 2015, HES will implement a 10.95% rate increase approved in March. This will be HES's second increase in the history of the utility. In 2003, HES increased rates 5%.

HES created a Rate Stabilization Fund in the 2014-15 budget using \$600,000 from reserves to offset a larger rate increase in 2015. However, BPA recently announced their intention to increase HES's wholesale electric rates again in October 2015 by 7-9%. With this announcement, it will be necessary to raise HES retail rates in 2016.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|
| Electrical Service Supt. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager | .20 | .20 | .25 | .25 | .25 | .25 |
| Finance Director/Recorder | .20 | .13 | .06 | .06 | .06 | .06 |
| Customer Service Rep. | 1.00 | 1.00 | 1.00 | .00 | .00 | 1.00 |
| Accounting Assistant | .00 | .00 | .00 | 1.00 | 1.00 | .00 |
| Total FTE | 2.40 | 2.33 | 2.31 | 2.31 | 2.31 | 2.31 |

RESOURCES

13 HERMISTON ENERGY SERVICES

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| INTEREST ON INVESTMENTS | 5,540 | 33,360 | 5,000 | 5,000 | 5,000 | 5,000 |
| INTEREST | 5,540 | 33,360 | 5,000 | 5,000 | 5,000 | 5,000 |
| ENERGY SERVICES | 7,184,651 | 7,363,082 | 7,485,000 | 8,040,765 | 8,040,765 | 8,040,765 |
| MISCELLANEOUS ENERGY SERVICES | 184,282 | 198,956 | 85,000 | 140,000 | 140,000 | 140,000 |
| SERVICE CHARGES | 7,368,933 | 7,562,038 | 7,570,000 | 8,180,765 | 8,180,765 | 8,180,765 |
| TRANS. FROM RESERVE FUND | 192,834 | 158,259 | - | 600,000 | 600,000 | 600,000 |
| TRANSFER FROM | 192,834 | 158,259 | - | 600,000 | 600,000 | 600,000 |
| CASH FORWARD | 620,655 | - | 1,579,878 | 2,650,000 | 2,650,000 | 2,650,000 |
| CASH FORWARD | 620,655 | - | 1,579,878 | 2,650,000 | 2,650,000 | 2,650,000 |
| TOTAL HES FUND | 8,187,962 | 7,753,657 | 9,154,878 | 11,435,765 | 11,435,765 | 11,435,765 |

EXPENDITURES

By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 248,383 | 250,015 | 325,895 | 254,050 | 254,050 | 254,050 |
| MATERIALS & SERVICES | 6,097,976 | 6,556,504 | 6,751,537 | 7,109,095 | 7,109,095 | 7,111,502 |
| CAPITAL OUTLAY | (23,872) | - | 455,000 | 457,500 | 457,500 | 457,500 |
| TRANSFERS: | | | | | | |
| RESERVE | 5,000 | 19,750 | 816,706 | 50,000 | 50,000 | 50,000 |
| BONDED DEBT | 775,264 | 822,725 | 805,740 | 823,950 | 823,950 | 823,950 |
| RES FOR FUTURE EXPENDITURES | - | - | - | 2,741,170 | 2,741,170 | 2,738,763 |
| TOTAL HES FUND | 7,102,752 | 7,648,994 | 9,154,878 | 11,435,765 | 11,435,765 | 11,435,765 |

HERMISTON ENERGY SERVICES DETAILED EXPENDITURES

13

6350 HERMISTON ENERGY SERVICES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 177,593 | 176,499 | 222,450 | 180,000 | 180,000 | 180,000 |
| UNEMPLOYMENT INSURANCE | 888 | 882 | 1,400 | 1,260 | 1,260 | 1,260 |
| ACCIDENT INSURANCE | 1,528 | 1,311 | 1,530 | 1,345 | 1,345 | 1,345 |
| RETIREMENT | 38,088 | 33,805 | 44,105 | 31,550 | 31,550 | 31,550 |
| SOCIAL SECURITY | 13,459 | 13,315 | 15,260 | 13,770 | 13,770 | 13,770 |
| MEDICAL, DENTAL & LIFE INS | 16,827 | 24,203 | 41,150 | 26,125 | 26,125 | 26,125 |
| PERSONNEL SERVICES | 248,383 | 250,015 | 325,895 | 254,050 | 254,050 | 254,050 |
| ACCOUNTING & AUDITING | 4,352 | 4,510 | 4,800 | 2,400 | 2,400 | 2,400 |
| OTHER PROFESSIONAL SERVICES | 1,544,612 | 1,534,500 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| POSTAGE | - | - | - | - | - | - |
| TRAVEL & TRAINING | 5,432 | 8,354 | 7,500 | 10,000 | 10,000 | 10,000 |
| PROPERTY & LIABILITY INS | 14,006 | 16,310 | 19,930 | 22,495 | 22,495 | 24,902 |
| TELEPHONE | 585 | 1,131 | 4,307 | 5,800 | 5,800 | 5,800 |
| STREET LIGHTS | 82,499 | 83,357 | 84,000 | 84,000 | 84,000 | 84,000 |
| POWER PURCHASES-BPA | 3,833,765 | 4,311,657 | 4,430,000 | 4,784,400 | 4,784,400 | 4,784,400 |
| IN LIEU OF TAXES | 356,069 | 366,577 | 374,000 | 402,000 | 402,000 | 402,000 |
| CONSERVATION SERVICES | 190,940 | 150,043 | 180,000 | 180,000 | 180,000 | 180,000 |
| ENERGY ASSISTANCE (HEAT) | 10,000 | 10,000 | 10,000 | 12,500 | 12,500 | 12,500 |
| DUES & MEMBERSHIP | 45,287 | 52,707 | 46,000 | 52,000 | 52,000 | 52,000 |
| MISCELLANEOUS CONTRACTUAL | 8,562 | 15,494 | 87,500 | 50,000 | 50,000 | 50,000 |
| OFFICE SUPPLIES | 1,882 | 1,898 | 2,500 | 2,500 | 2,500 | 2,500 |
| MINOR/SAFETY EQUIP | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| OVER AND SHORTS | (14) | (34) | - | - | - | - |
| MATERIALS & SERVICES | 6,097,976 | 6,556,504 | 6,751,537 | 7,109,095 | 7,109,095 | 7,111,502 |
| CAPITAL IMPROVEMENTS | (23,872) | - | 450,000 | 455,000 | 455,000 | 455,000 |
| OFFICE EQUIPMENT | - | - | 5,000 | 2,500 | 2,500 | 2,500 |
| CAPITAL OUTLAY | (23,872) | - | 455,000 | 457,500 | 457,500 | 457,500 |
| RES-OFFICE EQUIPMENT | 5,000 | 19,750 | - | - | - | - |
| RES-COMMUNITY ENHANCEMENTS | - | - | - | 50,000 | 50,000 | 50,000 |
| RES - HES IMPROVEMENTS | - | - | 216,706 | - | - | - |
| RES FOR FUT EXP - HES RSA | - | - | 600,000 | - | - | - |
| TRANS TO BONDED DEBT | 775,264 | 822,725 | 805,740 | 823,950 | 823,950 | 823,950 |
| TRANSFERS OUT | 780,264 | 842,475 | 1,622,446 | 873,950 | 873,950 | 873,950 |
| RES FOR FUTURE EXPENDITURES | - | - | - | 2,741,170 | 2,741,170 | 2,738,763 |
| RES FOR FUTURE EXPENDITURES | - | - | - | 2,741,170 | 2,741,170 | 2,738,763 |
| TOTAL HES FUND | 7,102,752 | 7,648,994 | 9,154,878 | 11,435,765 | 11,435,765 | 11,435,765 |

REGIONAL WATER

MISSION STATEMENT: To provide a continuous supply of industrial water and potable drinking water for domestic, commercial and industrial use, as well as water for fire protection, in a safe, efficient and courteous manner.

The regional water budget contains all costs for producing, distributing and billing for the water consumed in the community and by three industrial users. The primary goals of the regional water system center on the assurance of water supply, treatment and distribution to the community and key industries to insure economic stability.

PERSONNEL DISTRIBUTION

| | 2012-13 Actual | 2013-14 Actual | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|
| Water Chief Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Utility Worker IV | .00 | .00 | .00 | .00 | .00 | .00 |
| Total FTE | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

RESOURCES

REGIONAL WATER

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| POTABLE WATER RECEIPTS | 91,009 | 115,494 | 110,000 | 91,000 | 91,000 | 91,000 |
| NON-POTABLE WATER RECEIPTS | 496,837 | 523,773 | 400,000 | 496,800 | 496,800 | 496,800 |
| SERVICE CHARGES | 587,846 | 639,267 | 510,000 | 587,800 | 587,800 | 587,800 |
| CASH FORWARD | 100,345 | 160,076 | 83,566 | 850,000 | 850,000 | 850,000 |
| CASH FORWARD | 100,345 | 160,076 | 83,566 | 850,000 | 850,000 | 850,000 |
| TOTAL REGIONAL WATER | 688,191 | 799,343 | 593,566 | 1,437,800 | 1,437,800 | 1,437,800 |

CONSOLIDATED REGIONAL WATER EXPENDITURES

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| Non-Potable Water | 119,775 | 131,790 | 108,786 | 130,225 | 130,225 | 130,225 |
| Potable Water | 117,364 | 117,525 | 131,286 | 134,535 | 134,535 | 134,535 |
| River Intake Station | 186,395 | 239,695 | 257,725 | 262,070 | 262,070 | 262,070 |
| Non-Departmental | 63,872 | 120,867 | 95,769 | 133,050 | 133,050 | 133,368 |
| TOTAL EXPENDITURES | 487,406 | 609,877 | 593,566 | 659,880 | 659,880 | 660,198 |
| RESERVE FOR FUTURE EXPEND | - | - | - | 777,920 | 777,920 | 777,602 |
| RESERVE FOR FUTURE EXPEND | | | | 777,920 | 777,920 | 777,602 |
| TOTAL REGIONAL WATER | 487,406 | 609,877 | 593,566 | 1,437,800 | 1,437,800 | 1,437,800 |

REGIONAL WATER EXPENDITURES

By character

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | 138,578 | 179,458 | 149,497 | 155,730 | 155,730 | 155,730 |
| MATERIALS & SERVICES | 345,809 | 430,419 | 444,069 | 504,150 | 504,150 | 504,468 |
| CAPITAL OUTLAY | 3,019 | - | - | - | - | - |
| TRANSFERS: | | | | | | |
| RESERVE | - | - | - | - | - | - |
| RESERVE FOR FUTURE EXPEND | - | - | - | 777,920 | 777,920 | 777,602 |
| TOTAL REGIONAL WATER | 487,406 | 609,877 | 593,566 | 1,437,800 | 1,437,800 | 1,437,800 |

NON-POTABLE WATER

15 REGIONAL WATER
6320 NON-POTABLE WATER

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Expended | Expended | Budget | Proposed | Approved | Adopted |
| SALARY & WAGES | 24,154 | 25,124 | 27,264 | 22,190 | 22,190 | 22,190 |
| OVERTIME | 4,174 | 5,767 | - | 6,000 | 6,000 | 6,000 |
| UNEMPLOYMENT INSURANCE | 142 | 149 | 191 | 200 | 200 | 200 |
| ACCIDENT INSURANCE | 865 | 908 | 927 | 700 | 700 | 700 |
| RETIREMENT | 6,158 | 6,561 | 6,072 | 6,600 | 6,600 | 6,600 |
| SOCIAL SECURITY | 1,980 | 2,101 | 2,086 | 2,120 | 2,120 | 2,120 |
| MEDICAL, DENTAL & LIFE INS | 6,757 | 7,683 | 5,896 | 6,065 | 6,065 | 6,065 |
| PERSONNEL SERVICES | 44,230 | 79,182 | 42,436 | 43,875 | 43,875 | 43,875 |
| | | | | | | |
| ELECTRICITY | 45,986 | 50,741 | 59,000 | 59,000 | 59,000 | 59,000 |
| MISC CONTRACTUAL | 27,068 | 65 | 5,000 | 25,000 | 25,000 | 25,000 |
| FUEL-OTHER THAN VEHICLE | 948 | 1,478 | 1,300 | 1,300 | 1,300 | 1,300 |
| PLUMBING & SEWAGE SUPP | 1,206 | - | 50 | 50 | 50 | 50 |
| PARTS FOR OPERATING EQUIP | 337 | 324 | 1,000 | 1,000 | 1,000 | 1,000 |
| MATERIALS & SERVICES | 75,545 | 52,608 | 66,350 | 86,350 | 86,350 | 86,350 |
| | | | | | | |
| TOAL NON-POTABLE WATER | 119,775 | 131,790 | 108,786 | 130,225 | 130,225 | 130,225 |

POTABLE WATER

15 REGIONAL WATER
6330 POTABLE WATER

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 27,819 | 25,110 | 27,264 | 22,192 | 22,192 | 22,192 |
| OVERTIME | 4,002 | 5,727 | - | 6,000 | 6,000 | 6,000 |
| UNEMPLOYMENT INSURANCE | 159 | 149 | 191 | 197 | 197 | 197 |
| ACCIDENT INSURANCE | 986 | 903 | 927 | 719 | 719 | 719 |
| RETIREMENT | 6,927 | 6,544 | 6,072 | 6,589 | 6,589 | 6,589 |
| SOCIAL SECURITY | 2,239 | 2,090 | 2,086 | 2,122 | 2,122 | 2,122 |
| MEDICAL, DENTAL & LIFE INS | 8,220 | 7,901 | 5,896 | 6,066 | 6,066 | 6,066 |
| PERSONNEL SERVICES | 50,353 | 48,424 | 42,436 | 43,885 | 43,885 | 43,885 |
| OTHER PROFESSIONAL SERVICES | - | - | 200 | - | - | - |
| WATER SAMPLES | 2,225 | 4,164 | 8,000 | 8,000 | 8,000 | 8,000 |
| ELECTRICITY | 46,037 | 53,552 | 62,000 | 62,000 | 62,000 | 62,000 |
| MISCELLANEOUS CONTRACTUAL | 2,869 | 1,204 | 3,500 | 3,500 | 3,500 | 3,500 |
| CHEMICALS | 9,099 | 6,192 | 10,000 | 12,000 | 12,000 | 12,000 |
| MEDICAL & LAB SUPPLIES | 1,095 | 358 | 800 | 800 | 800 | 800 |
| MINOR/SAFETY EQUIP | 178 | - | 150 | 150 | 150 | 150 |
| PLUMBING & SEWAGE SUPPLIES | 541 | 1 | 200 | 200 | 200 | 200 |
| PARTS FOR OPERATING EQUIP | 4,969 | 3,629 | 4,000 | 4,000 | 4,000 | 4,000 |
| MATERIALS & SERVICES | 67,011 | 69,101 | 88,850 | 90,650 | 90,650 | 90,650 |
| TOTAL POTABLE WATER | 117,364 | 117,525 | 131,286 | 134,535 | 134,535 | 134,535 |

RIVER INTAKE STATION

15 REGIONAL WATER
6335 RIVER INTAKE STATION

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| SALARY & WAGES | 14,661 | 17,399 | 42,356 | 29,600 | 29,600 | 29,600 |
| OVERTIME | 13,995 | 16,513 | - | 15,000 | 15,000 | 15,000 |
| UNEMPLOYMENT INSURANCE | 143 | 159 | 296 | 300 | 300 | 300 |
| ACCIDENT INSURANCE | 712 | 875 | 1,440 | 1,130 | 1,130 | 1,130 |
| RETIREMENT | 6,121 | 7,002 | 9,433 | 10,450 | 10,450 | 10,450 |
| SOCIAL SECURITY | 1,834 | 2,253 | 3,240 | 3,400 | 3,400 | 3,400 |
| MEDICAL, DENTAL & LIFE INS | 6,529 | 7,652 | 7,860 | 8,090 | 8,090 | 8,090 |
| PERSONNEL SERVICES | 43,995 | 51,852 | 64,625 | 67,970 | 67,970 | 67,970 |
| | | | | | | |
| ELECTRICITY | 142,391 | 168,933 | 184,000 | 184,000 | 184,000 | 184,000 |
| MISCELLANEOUS CONTRACTUAL | - | 14,503 | 5,000 | 5,000 | 5,000 | 5,000 |
| MINOR/SAFETY EQUIP | 10 | - | 100 | 100 | 100 | 100 |
| PLUMBING & SEWAGE SUPPLIES | - | 36 | 4,000 | 4,000 | 4,000 | 4,000 |
| PARTS FOR OPERATING EQUIP | - | 4,372 | - | 1,000 | 1,000 | 1,000 |
| MATERIALS & SERVICES | 142,400 | 187,843 | 193,100 | 194,100 | 194,100 | 194,100 |
| | | | | | | |
| TOTAL RIVER INTAKE STATION | 186,395 | 239,695 | 257,725 | 262,070 | 262,070 | 262,070 |

NON-DEPARTMENTAL

15 REGIONAL WATER
8810 NON-DEPARTMENTAL

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 |
|----------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|
| | Expended | Expended | Budget | Proposed | Approved | Adopted |
| ACCOUNTING & AUDITING | 1,904 | 1,972 | 2,100 | 2,400 | 2,400 | 2,400 |
| OTHER PROFESSIONAL SERVICES | 16,981 | 5,810 | 15,000 | - | - | - |
| TRAVEL & TRAINING | 3,040 | 2,954 | 2,500 | 2,500 | 2,500 | 2,500 |
| PROPERTY & LIABILITY INS | 8,576 | 9,708 | 10,419 | 11,000 | 11,000 | 11,318 |
| TELEPHONE | 2,559 | 2,511 | 2,800 | 4,200 | 4,200 | 4,200 |
| MISCELLANEOUS CONTRACTUAL | 16,852 | 90,409 | 50,000 | 100,000 | 100,000 | 100,000 |
| OFFICE SUPPLIES | 57 | 396 | 750 | 750 | 750 | 750 |
| LUBE-OTHER THAN VEHICLE | 347 | 48 | 500 | 500 | 500 | 500 |
| MINOR/SAFETY EQUIP | 2,289 | 1,218 | 3,500 | 3,500 | 3,500 | 3,500 |
| MOTOR VEHICLE FUEL & OIL | 2,822 | 2,898 | 3,000 | 3,000 | 3,000 | 3,000 |
| MOTOR VEHICLE PARTS | 1,987 | 1,034 | 1,700 | 1,700 | 1,700 | 1,700 |
| PLUMBING & SEWAGE SUPPLIES | - | (18) | - | - | - | - |
| PARTS FOR OPERATING EQUIP | 3,438 | 1,928 | 3,500 | 3,500 | 3,500 | 3,500 |
| MATERIALS & SERVICES | 60,853 | 120,867 | 95,769 | 133,050 | 133,050 | 133,368 |
| | | | | | | |
| OFFICE EQUIPMENT | 3,019 | - | - | - | - | - |
| CAPITAL OUTLAY | 3,019 | - | - | - | - | - |
| | | | | | | |
| RESERVE FOR FUTURE EXPEND | | | | 777,920 | 777,920 | 777,602 |
| RESERVE FOR FUTURE EXPEND | | | | 777,920 | 777,920 | 777,602 |
| | | | | | | |
| TOTAL NON-DEPARTMENTAL | 63,872 | 120,867 | 95,769 | 910,970 | 910,970 | 910,970 |

RWTP CONSTRUCTION

In accordance with the city policy of isolating and independently accounting for major capital projects, the Recycled Water Treatment Plant construction project fund was created by supplemental budget in fiscal year 2008-09 in connection with the City's Recycled Water Plant project.

RESOURCES

16
6310 RWTP CONSTRUCTION

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| STATE SRF LOAN | 3,630,204 | - | 4,000,000 | - | - | - |
| FROM OTHER AGENCIES | 3,630,204 | - | 4,000,000 | - | - | - |
| TOTAL RWTP CONST FUND | 3,630,204 | - | 4,000,000 | - | - | - |

EXPENDITURES

By character

16
6310 RWTP CONSTRUCTION

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 1,801,651 | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | 4,000,000 | - | - | - |
| TOTAL RWTP CONST FUND | 1,801,651 | - | 4,000,000 | - | - | - |

RWTP CONSTRUCTION DETAILED EXPENDITURES

16

6310 RWTP CONSTRUCTION

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OTHER PROFESSIONAL SERVICES | 1,783,309 | - | - | - | - | - |
| MISCELLANEOUS CONTRACTUAL | 18,342 | - | - | - | - | - |
| MATERIALS & SERVICES | 1,801,651 | - | - | - | - | - |
| | | | | | | |
| CAPITAL IMPROVEMENTS | - | - | 4,000,000 | - | - | - |
| CAPITAL OUTLAY | - | - | 4,000,000 | - | - | - |
| | | | | | | |
| TOTAL RWTP CONST FUND | 1,801,651 | - | 4,000,000 | - | - | - |

EOTEC CONSTRUCTION

This fund was created for the accountability of funds for the purpose of acquiring, developing, constructing and equipping the Eastern Oregon Trade and Event Center (EOTEC).

RESOURCES

18
6760 EOTEC CONSTRUCTION

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| INTEREST ON INVESTMENTS | 7,363 | - | - | - | - | - |
| INTEREST EARNINGS | 7,363 | - | - | - | - | - |
| STATE LOTTERY GRANT | 230,226 | 61,458 | - | - | - | - |
| FROM OTHER AGENCIES | 230,226 | 61,458 | - | - | - | - |
| | | | | | 5,400,000 | 5,400,000 |
| CASH FORWARD | - | - | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| CASH FORWARD | - | - | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| TOTAL EOTEC CONST FUND | 237,589 | 61,458 | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |

EXPENDITURES

By character

18
6760 EOTEC CONSTRUCTION

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 237,590 | 61,459 | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| TOTAL EOTEC CONST FUND | 237,590 | 61,459 | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |

EOTEC CONSTRUCTION DETAILED EXPENDITURES

18

6760 EOTEC CONSTRUCTION

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MISCELLANEOUS CONTRACTUAL | 237,590 | 61,459 | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| MATERIALS & SERVICES | 237,590 | 61,459 | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| TOTAL EOTEC CONST FUND | 237,590 | 61,459 | 6,000,000 | 5,400,000 | 5,400,000 | 5,400,000 |

LAW ENFORCEMENT FUND

Special revenue funds are used to account for specific revenues that are restricted to expenditure for particular purposes. This fund is used to account for amounts designated by the City for law enforcement and related purposes.

RESOURCES

20 LAW ENFORCEMENT FUND
7600

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| FINES & FORFEITS | 11,815 | - | - | - | - | - |
| FINES & PENALTIES | 11,815 | - | - | - | - | - |
| GRANTS & CONTRIBUTIONS | 32,981 | - | - | - | - | - |
| GRANTS - FEDERAL INDIRECT | - | 12,227 | 10,000 | 7,500 | 7,500 | 7,500 |
| GRANTS - FEDERAL DIRECT | - | - | 2,200 | - | - | - |
| GRANTS - LOCAL | - | 2,500 | 28,200 | 2,500 | 2,500 | 2,500 |
| FROM OTHER AGENCIES | 32,981 | 14,727 | 40,400 | 10,000 | 10,000 | 10,000 |
| MISC REVENUES | 19,390 | - | - | - | - | - |
| DONATIONS | - | 12,975 | 15,414 | 15,000 | 15,000 | 15,000 |
| MISC REVENUES | 19,390 | 12,975 | 15,414 | 15,000 | 15,000 | 15,000 |
| TRANS FROM MUNICIPAL COURT | - | 10,661 | 11,000 | 9,000 | 9,000 | 12,000 |
| TRANSFERS IN | - | 10,661 | 11,000 | 9,000 | 9,000 | 12,000 |
| CASH FORWARD | - | - | 12,000 | 34,500 | 34,500 | 34,500 |
| CASH FORWARD | - | - | 12,000 | 34,500 | 34,500 | 34,500 |
| TOTAL LAW ENF FUND | 64,186 | 38,363 | 78,814 | 68,500 | 68,500 | 71,500 |

EXPENDITURES

By character

20 LAW ENFORCEMENT FUND
7600

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PERSONNEL SERVICES | - | 12,537 | 10,000 | 5,000 | 5,000 | 5,000 |
| MATERIALS & SERVICES | 64,902 | 29,066 | 65,814 | 38,500 | 38,500 | 38,500 |
| RESERVE FOR FUTURE EXPEND | - | - | 3,000 | 25,000 | 25,000 | 28,000 |
| TOTAL LAW ENF FUND | 64,902 | 41,603 | 78,814 | 68,500 | 68,500 | 71,500 |

LAW ENFORCEMENT FUND DETAILED EXPENDITURES

20 LAW ENFORCEMENT FUND 7600

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| OVERTIME | - | 12,537 | 10,000 | 5,000 | 5,000 | 5,000 |
| PERSONNEL SERVICES | - | 12,537 | 10,000 | 5,000 | 5,000 | 5,000 |
| TRAVEL & TRAINING | - | 2,141 | 5,000 | 6,000 | 6,000 | 6,000 |
| MISC CONTRACTUAL | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| FOOD & MISCELLANEOUS | 64,902 | 15,976 | 44,000 | 22,000 | 22,000 | 22,000 |
| MINOR SAFETY EQUIPMENT | - | 8,949 | 14,814 | 8,500 | 8,500 | 8,500 |
| MATERIALS & SERVICES | 64,902 | 29,066 | 65,814 | 38,500 | 38,500 | 38,500 |
| RESERVE FOR FUTURE EXPEND | - | - | 3,000 | 25,000 | 25,000 | 28,000 |
| RESERVE FOR FUTURE EXPEND | - | - | 3,000 | 25,000 | 25,000 | 28,000 |
| TOTAL LAW ENF FUND | 64,902 | 41,603 | 78,814 | 68,500 | 68,500 | 71,500 |

LIBRARY FUND

Special revenue funds are used to account for specific revenues that are restricted to expenditure for particular purposes. This fund is used to account for amounts designated by the City for library operations and improvements.

RESOURCES

21 LIBRARY FUND
7700

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| FINES & FEES | - | 14,543 | 17,000 | 16,000 | 16,000 | 16,000 |
| FINES & PENALTIES | - | 14,543 | 17,000 | 16,000 | 16,000 | 16,000 |
| GRANTS & CONTRIBUTIONS | 39,126 | - | - | - | - | - |
| GRANTS - PRIVATE | - | 475 | - | - | - | - |
| GRANTS - STATE | - | 2,833 | 2,800 | 3,000 | 3,000 | 3,000 |
| GRANTS - E-RATE | - | 587 | 2,000 | 2,000 | 2,000 | 2,000 |
| FROM OTHER AGENCIES | 39,126 | 3,895 | 4,800 | 5,000 | 5,000 | 5,000 |
| RENTAL | - | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| SERVICE CHARGES | - | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| SALES & SERVICE | - | 2,076 | 500 | 1,000 | 1,000 | 1,000 |
| DONATIONS & CONTRIBUTIONS | - | 4,722 | 3,000 | 3,000 | 3,000 | 3,000 |
| MISCELLANEOUS REVENUES | - | 6,798 | 3,500 | 4,000 | 4,000 | 4,000 |
| CASH FORWARD | - | 4,000 | 22,200 | 32,000 | 32,000 | 32,000 |
| CASH FORWARD | - | 4,000 | 22,200 | 32,000 | 32,000 | 32,000 |
| TOTAL LIBRARY FUND | 39,126 | 29,736 | 48,500 | 58,000 | 58,000 | 58,000 |

EXPENDITURES

By character

21 LIBRARY FUND
7700

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | 33,403 | 16,588 | 33,500 | 28,500 | 28,500 | 28,500 |
| CAPITAL OUTLAY | - | 14,550 | 15,000 | 17,500 | 17,500 | 17,500 |
| RESERVE FOR FUTURE EXPENDITURES | - | - | - | 12,000 | 12,000 | 12,000 |
| TOTAL LIBRARY FUND | 33,403 | 31,138 | 48,500 | 58,000 | 58,000 | 58,000 |

LIBRARY FUND DETAILED EXPENDITURES

21 LIBRARY FUND
7700

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| TRAVEL & TRAINING | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| MISC CONTRACTUAL | 33,403 | 9,289 | 20,000 | 15,500 | 15,500 | 15,500 |
| LICENSES & PERMITS | - | 1,722 | 3,000 | 500 | 500 | 500 |
| OFFICE SUPPLIES | - | 5,577 | 4,000 | 5,000 | 5,000 | 5,000 |
| FOOD & MISCELLANEOUS | - | - | 5,000 | 6,000 | 6,000 | 6,000 |
| MATERIALS & SERVICES | 33,403 | 16,588 | 33,500 | 28,500 | 28,500 | 28,500 |
| BOOKS | - | 14,550 | 15,000 | 16,000 | 16,000 | 16,000 |
| REIMBURSABLE EXPENDITURES | - | - | - | 1,500 | 1,500 | 1,500 |
| CAPITAL OUTLAY | - | 14,550 | 15,000 | 17,500 | 17,500 | 17,500 |
| RESERV FOR FUTURE EXPEND | - | - | - | 12,000 | 12,000 | 12,000 |
| RESERVE FOR FUTURE EXPEND | | | | 12,000 | 12,000 | 12,000 |
| TOTAL LIBRARY FUND | 33,403 | 31,138 | 48,500 | 58,000 | 58,000 | 58,000 |

2014 WATER & SEWER REVENUE BONDS

In the spring of 2014 the City issued \$4,715,000 in revenue bonds to pay for a portion of capital improvements, including constructing, repairing and expanding the City's wastewater treatment facilities and water delivery facilities. This fund is used to account for amounts designated by the City for library operations and improvements.

RESOURCES

31 WATER & SEWER REVENUE BONDS
8200

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| PROCEEDS FROM REV BONDS | - | 4,864,162 | 5,300,000 | - | - | - |
| NON-REVENUE RECEIPTS | - | 4,864,162 | 5,300,000 | - | - | - |
| CASH FORWARD | - | - | - | 1,300,000 | 1,300,000 | 1,300,000 |
| CASH FORWARD | - | - | - | 1,300,000 | 1,300,000 | 1,300,000 |
| TOTAL 2014 WTR & SWR BONDS | - | 4,864,162 | 5,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |

EXPENDITURES BY CHARACTER

31 WATER & SEWER REVENUE BONDS
8200

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|---------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| MATERIALS & SERVICES | - | 11,250 | - | - | - | - |
| CAPITAL OUTLAY | - | - | 5,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| TOTAL 2014 WTR & SWR BONDS | - | 11,250 | 5,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |

2014 WATER & SEWER REVENUE BONDS DETAILED EXPENDITURES

31 WATER & SEWER REVENUE BONDS
8200

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 | 2015-16 |
|---------------------------------------|----------|---------------|------------------|------------------|------------------|------------------|
| | Expended | Expended | Budget | Proposed | Approved | Adopted |
| OTHER PROF SERVICES | - | 11,250 | - | - | - | - |
| MATERIALS & SERVICES | - | 11,250 | - | - | - | - |
| CAPITAL IMPROVEMENTS | - | - | 5,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| CAPITAL OUTLAY | - | - | 5,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| TOTAL 2014 WTR & SWR BONDS | - | 11,250 | 5,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |

SENIOR CENTER CONSTRUCTION FUND

In the fall of 2014 the City applied for a \$2 million Community Development Block Grant to construct a new senior activity center. The grant was awarded in January 2015 and the site selected in spring of 2015.

RESOURCES

32 SENIOR CENTER CONSTRUCTION FUND
8300

| | 2012-13 Received | 2013-14 Received | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CDBG GRANT - FEDERAL | | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| FROM OTHER AGENCIES | - | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| TRANSFER FROM GENERAL FUND | | - | 73,360 | - | - | - |
| TRANSFERS | | - | 73,360 | - | - | - |
| CASH FORWARD | | - | - | 73,360 | 73,360 | 73,360 |
| CASH FORWARD | | - | - | 73,360 | 73,360 | 73,360 |
| TOTAL SENIOR CTR FUND | - | - | 2,073,360 | 2,073,360 | 2,073,360 | 2,073,360 |

EXPENDITURES

32 SENIOR CENTER CONSTRUCTION FUND
8300

| | 2012-13 Expended | 2013-14 Expended | 2014-15 Budget | 2015-16 Proposed | 2015-16 Approved | 2015-16 Adopted |
|------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| CAPITAL OUTLAY | | - | 2,073,360 | 2,073,360 | 2,073,360 | 2,073,360 |
| TOTAL SENIOR CTR FUND | - | - | 2,073,360 | 2,073,360 | 2,073,360 | 2,073,360 |

GLOSSARY OF TERMS

Adopted Budget. Financial plan that forms the basis for appropriations. Adopted by the governing body.

Ad Valorem Tax. A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

Assessed Value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value.

Budget. Written report showing the local government’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget Committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

Budget Message. Written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

Budget Officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.

Capital Outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings.

Commodities. Supplies purchased for direct use, such as paper products, gasoline, equipment parts and cleaning supplies.

Contractual Services. Services provided by outside sources, such as architects, janitorial and printing.

Debt Service Fund. A fund established to account for payment of general long-term debt principal and interest.

Enterprise Fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water and wastewater utilities.

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

EOTEC. Eastern Oregon Trade and Event Center.

Fiscal Year. A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments.

Full-Time Equivalent Position (FTE). A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example a summer parks worker working for four months, or 690 hours, would be equivalent to .3 of a full-time position.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

HES. Hermiston Energy Services.

Long-Term. A period of time ten years or more.

Materials & Services. The goods and direct services purchased for direct consumption in the annual operation of the budget.

Maximum Assessed Value (MAV). The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Operating Funds. Resources derived from recurring revenue sources used to finance ongoing expenditures and pay-as-you-go capital projects.

Operating Rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Ordinance. A formal legislative enactment by the governing board of a municipality.

ORS. Oregon Revised Statutes.

Permanent Rate Limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Personal Services. Salaries, health and accident insurance premiums, social security and retirement contributions, for example.

Proposed Budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

Reserve Fund. Established to accumulate money from one fiscal year to another for a specific purpose, such as purchase of new equipment.

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resources. Estimated beginning funds on hand plus anticipated receipts.

SDC. System Development Charge.

Short-Term. A period of time less than ten years.

State SRF Loan. Long-term loan from the State of Oregon Department of Environmental Quality's "Clean Water State Revolving Fund" program. Funds from this loan are a portion of the total financing for the City's Recycled Water Plant project.

Supplemental Budget. A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

System Development Charge. A reimbursement fee, an improvement fee or a combination thereof assessed or collected at the time of increased usage of a capital improvement, at the time of issuance of a development permit or building permit, or at the time of connection to the capital improvement.

Tax on Property. Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property.

Tax Rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Transfers. Also known as inter-fund transfers, the amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Unappropriated Ending Fund Balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provided the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

User Charges. The payment of a fee for direct receipt of a public service by the party benefiting from the service.